

**MANHASSET  
UNION FREE SCHOOL DISTRICT**

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**2018-19  
APPROVED SCHOOL BUDGET  
MAY 15, 2018**

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# **I. SUMMARY**

**MANHASSET UFSD  
PROPOSED BUDGET 2018 - 2019  
SUMMARY OF APPROPRIATIONS, REVENUES AND TAX LEVY**

	<b>BUDGET 2017-18</b>	<b>PROPOSED BUDGET 2018-19</b>	<b>\$ VARIANCE</b>	<b>PERCENT VARIANCE</b>	<b>PERCENT OF 18-19 BUDGET</b>
<b>GENERAL FUND APPROPRIATION</b>	93,890,748	96,369,935	\$ 2,479,187	2.64%	100%
<b>Less:</b>					
<b>Estimated Revenue</b>					
State Aid	4,885,612	4,985,113	99,501	2.04%	
<b>Total State Aid</b>	4,885,612	4,985,113	99,501	2.04%	5.17%
Other Tax Items, Including Payments in Lieu of Taxes	1,558,360	1,729,035	170,675	10.95%	
Reimbursement from State for Intermediate Care Facility	311,259	88,130	(223,129)	-71.69%	
Transfer from Manhasset Public Library for Debt Service	1,074,444	1,080,119	5,675	0.53%	
Other Revenue	1,557,572	1,471,175	(86,397)	-5.55%	
<b>Total Other Revenue</b>	4,501,635	4,368,459	(133,176)	-2.96%	4.53%
<b>Total Revenue</b>	9,387,247	9,353,572	(33,675)	-0.36%	
<b>Assigned Fund Balance - Designated for Tax Levy</b>	595,120	595,120	-	0.00%	0.62%
<b>Total Estimated Revenue and Assigned Fund Balance</b>	9,982,367	9,948,692	(33,675)	-0.34%	
<b>Amount to be Raised by Real Property Tax</b>	<b>\$ 83,908,381</b>	<b>\$ 86,421,243</b>	<b>\$ 2,512,862</b>	<b>2.99%</b>	<b>89.68%</b>

**Assessed Valuations - Class 1:**

Preliminary 2018 - 2019:	\$12,576,600
Final 2017 - 2018:	12,721,207
Final 2016 - 2017:	12,957,927
Final 2015 - 2016:	13,103,890
Final 2014 - 2015:	13,417,943
Final 2013 - 2014:	13,734,521
Final 2012 - 2013:	14,080,433
Final 2011 - 2012:	15,168,694
Final 2010 - 2011:	15,902,609
Final 2009 - 2010:	18,359,434

On April 6, 2018, the assessor's office provided the District with preliminary taxable assessed valuation on Class 1 property in the Manhasset UFSD of \$946,400. This amount is the assessed valuation for Class 1 (single family homes) computed at one quarter of one percent of full value. At the time of this printing, final adjusted base proportions have not been provided to the District. Based on the preliminary taxable assessed valuation figures and last year's (17-18) adjusted base proportions, the estimated tax increase based on the average assessed value of a home in Manhasset of \$946,400 is \$374 or 2.92%.

**How will the proposed budget affect school taxes in our community?**

Because actual tax rates and assessments are handled by Nassau County and not by the school district, in each year there is no way to predict the impact that this budget's 2.99% tax levy increase will have on any single property. Individual homes can have widely varying changes in taxes, including decreases in taxes, based on the county's reassessment process and the setting of adjusted base proportions by the NYS Office of Real Property Services.

**MANHASSET UFSD**  
**2018-19 COMPONENTS OF PROPOSED BUDGET AND TAX LEVY INCREASE**

<b>Components of the Proposed Budget Increase:</b>	<b>Proposed Budget</b>		<b>\$ Inc./(Dec.)</b>		<b>% of Budget Inc./(Dec.)</b>
Active Healthcare Expense	\$ 8,210,943		\$ 499,186		
Healthcare Declination Expense	228,850		7,067		
Retiree Healthcare Expense	3,982,932		531,401		
Medicare Reimbursement	803,000		101,000		
<b>Total Healthcare Expenses</b>	<b>13,225,725</b>		<b>1,138,654</b>		<b>1.21%</b>
Teacher Retirement System Contributions	4,583,413		377,079		
Employee Retirement System Contributions	1,163,722		43,340		
<b>Total Retirement System Contributions</b>	<b>5,747,135</b>		<b>420,420</b>		<b>0.45%</b>
MEA Benefits Trust/MASA/Cabinet 403b Contributions	354,328		2,578		0.00%
Payroll Taxes	3,745,849		20,606		0.02%
All Other Benefit Expenses	618,986		45,905		0.05%
<b>Total Benefits</b>	<b>23,692,023</b>	<b>25%</b>	<b>1,628,160</b>	<b>66%</b>	<b>1.73%</b>
Compensation - MEA 18-19 Increment/Raise	33,305,882		925,962		
Compensation - MESPA 18-19 Increment/Raise	7,394,949		156,159		
Compensation - MASA 18-19 Raise	2,884,414		29,529		
Compensation - Administration and Confidentials 18-19 Raise	2,585,904		48,338		
<b>Total Compensation - Increment and Raise</b>	<b>46,171,150</b>		<b>1,159,989</b>		<b>1.24%</b>
Compensation - Net Adds to Staff	415,507		415,507		0.44%
Net Change in Staff Mix, Including Retirements and Allocations to Grants	-		(1,338,173)		1.43%
Increase in Compensation - Non-Contractual	3,691,338		(12,830)		-1.01%
<b>Total Compensation, Adds to Staff, Change in Staff Mix</b>	<b>50,277,995</b>	<b>52%</b>	<b>224,492</b>	<b>9%</b>	<b>0.24%</b>
Information Technology	2,026,172		81,300		0.09%
Curriculum and Instruction	763,485		173,098		0.18%
Contract Transportation	4,912,951		173,092		0.18%
Special Education	4,630,178		103,761		0.11%
Debt Service	3,880,089		(10,518)		-0.01%
All Other Items Included in the Budget	6,187,044		105,802		0.11%
	<b>22,399,919</b>	<b>23%</b>	<b>626,535</b>	<b>25%</b>	<b>0.67%</b>
<b>2018-19 Proposed Budget</b>	<b>\$ 96,369,935</b>		<b>\$ 2,479,187</b>		<b>2.64%</b>
<b>Components of Proposed Tax Levy Increase:</b>	<b>Proposed Tax Levy</b>		<b>Increase (Decrease)</b>		<b>% of Tax Levy Increase</b>
<b>2018-19 Proposed Budget</b>	<b>\$ 96,369,935</b>		<b>\$2,479,187</b>		<b>2.95%</b>
Revenue Other Than Property Taxes:					
State Aid	4,985,113		99,501		
<b>Total State Aid</b>	<b>4,985,113</b>		<b>99,501</b>		

# MANHASSET UFSD

## 2018-19 COMPONENTS OF PROPOSED BUDGET AND TAX LEVY INCREASE

Reimbursement from State for Intermediate Care Facility	88,130	(223,129)	
Other Tax Items, Including Payments in Lieu of Taxes (see iv)	1,729,035	170,675	
Transfer from Manhasset Public Library for Debt Service	1,080,119	5,675	
Other Revenue	1,471,175	(86,397)	
<b>Total Revenue Other Than Property Taxes</b>	<b>9,353,572</b>	<b>(33,675)</b>	
Assigned Fund Balance - Designated for Tax Levy	595,120	0	
Estimated Revenues and Applied Fund Balance	9,948,692	(33,675)	<b>0.14%</b>
<b>2018-19 Proposed Tax Levy</b>	<b>\$ 86,421,243</b>	<b>\$ 2,512,862</b>	<b>2.99%</b>
<b>Ten Year Averages:</b>			
2009-10 Budget Increase			0.87%
2010-11 Budget Increase			2.98%
2011-12 Budget Increase			2.49%
2012-13 Budget Increase			1.73%
2013-14 Budget Decrease			-1.03%
2014-15 Budget Increase			2.04%
2015-16 Budget Increase			2.79%
2016-17 Budget Increase			1.79%
2017-18 Budget Increase			2.05%
2018-19 Proposed Budget Increase			2.64%
<b>Ten Year Average - Budget Increase</b>			<b>1.84%</b>
2009-10 Tax Levy Increase			0.45%
2010-11 Tax Levy Increase			1.23%
2011-12 Tax Levy Increase			2.79%
2012-13 Tax Levy Increase			2.30%
2013-14 Tax Levy Increase			1.97%
2014-15 Tax Levy Increase			1.84%
2015-16 Tax Levy Increase			2.52%
2016-17 Tax Levy Increase			1.17%
2017-18 Tax Levy Increase			2.02%
2018-19 Proposed Tax Levy Increase			2.99%
<b>Ten Year Average - Tax Levy Increase</b>			<b>1.93%</b>

# **MANHASSET UFSD**

## **2018-19 COMPONENTS OF PROPOSED BUDGET AND TAX LEVY INCREASE**

### **Facts About the Components of the Proposed Budget and Tax Levy Increase**

#### **The Proposed Budget**

##### **Benefits:**

25% of the budget and 66% of the budget increase is attributable to increases in benefits, primarily healthcare expenses. Family health insurance premiums are projected to increase 8.72% in 18-19. In addition, TRS retirement system contributions increased 9% as a result of an increase in the actuarially required contribution from 9.80% in 17-18 to 10.63% in 18-19.

##### **Compensation:**

52% of the budget and 9% of the budget increase is attributable to employee compensation. The components of the compensation increase include contractual increment (step), raise, other contractual changes, as well as net adds to staff. Each is discussed below.

##### **Increment and Raise:**

The total budgeted increase in MEA (teacher) compensation for contractual increases for increment (step) is \$587,009. The MEA step averages 1.75% in 18-19. The MEA raise is 1.00% in 18-19.

The total budgeted increase in MESPA (support personnel) compensation for contractual step increases is \$137,759. The MESPA step averages 1.99% in 18-19. The MESPA raise is 0.00% in 18-19.

The total budgeted increase in MASA (administrative personnel) reflects a 1% increase. The total budgeted increase for all other staff is \$48,338, and averages 1.73%.

##### **Net Additions to Staff:**

The District's budget reflects net staff additions of 3.94 FTEs budget-to-budget District-wide, including a net decrease of .90 FTE teachers, primarily Special Education teachers not replaced based on student needs, a net increase of 3.84 FTE support personnel, including General Education and Special Education Teacher Assistants and Aides based on student needs, and an increase of .6 FTE administrator to increase the Administrator of Human Resources to a full 1.0 FTE Assistant Superintendent for Human Resources position, and an increase of .4 FTE administrator to increase the Administrator of Fine Arts to a full 1.0 FTE position. Details on the adds to staff are provided in the footnotes in the budget

##### **Information Technology**

The budget for information technology includes a number of curriculum initiatives detailed on page 46 of the budget document.

##### **Curriculum and Instruction**

The budget for curriculum and instruction includes a number of curriculum initiatives detailed on page 16 of the budget document.

##### **Contract Transportation**

The increase in contract transportation relates to an assumed state mandated inflation factor of 2% and the addition of runs in 17-18 to new out-of-district schools, continued in 18-19.

##### **Special Education**

The proposed budget provides services to 460 school age and 40 pre-school students. Most school-age children attend the public and non-public schools in Manhasset, however, certain students require placement in a school outside of the District recommended by the Committee on Special Education. The total number of students budgeted to attend out-of-district schools increased from 37 - 40.

## **MANHASSET UFSD**

### **2018-19 COMPONENTS OF PROPOSED BUDGET AND TAX LEVY INCREASE**

#### **Debt Service**

Over the last five years, the District has refinanced all debt that was eligible to be refinanced. In 15-16, the District's 2007 and 2008 debt issuances became eligible for refunding. The District refunded \$6.160 million of debt, and provided for interest thereon until the call date of each issuance and issued \$5.615 million of debt in Spring 2016, at a net interest cost of 1.16%, a budgeted savings of \$46,779 in 16-17. On December 3, 2014, the District's voters approved a Capital Projects Bond Referendum for projects totaling \$22,609,870 which is funded by up to \$19,493,194 of bonds, and a transfer from the general fund of \$466,676 (in lieu of budgeted debt service), \$2.4 million of capital reserves and a \$250,000 gift from the Manhasset School Community Association. The District issued \$7.35 million in May 2016 at a net interest cost of 2.42%. The District issued \$6 million in December 2016 at a net interest cost of 3.16%, and issued \$5.5 million in June 2017 at a net interest cost of 2.72%. The 18-19 budget also reflects the estimated first payment that will be due on the final debt issuance of approximately \$643,000 pursuant to the 2014 Capital Projects Bond Referendum in June 2018 at a net interest cost of 2.83%.

#### **State Aid:**

The increase in State Aid is primarily attributable to an increase in Foundation Aid and other expense-based aids, offset by a decrease in Building Aid. Building Aid is a deduction when computing the allowable tax cap.

#### **Applied Fund Balance**

Applied fund balance is the portion of the district's fund balance designated to reduce the tax levy. Since 2009-10, the District has applied \$6.3 million to reduce the tax levy. In addition, in 2018-19, the District will apply \$595,120 to reduce the tax levy.

**MANHASSET UFSD  
PROPOSED BUDGET 2018-2019  
PROPERTY TAX REPORT CARD**

	<u>Budgeted 2017-18</u>	<u>Proposed Budget 2018-19</u>	<u>Percent Change</u>
<b>Total Budgeted Amount, Not Including Separate Propositions</b>	<b>\$ 93,890,748</b>	<b>\$ 96,369,935</b>	<b>2.64%</b>
<b>A. Proposed Tax Levy to Support the Total Budgeted Amount Net of Reserve<sup>1</sup></b>	<b>83,908,381</b>	<b>86,421,243</b>	
<b>B. Tax Levy to Support Library Debt, if Applicable</b>	<b>-</b>	<b>-</b>	
<b>C. Tax Levy for Non-Excludable Propositions, If Applicable<sup>2</sup></b>	<b>-</b>	<b>-</b>	
<b>D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable</b>	<b>-</b>	<b>-</b>	
<b>E. Total Proposed School Year Tax Levy (A+B+C-D)</b>	<b>83,908,381</b>	<b>86,421,243</b>	<b>2.99%</b>
<b>F. Permissible Exclusions to the School Tax Levy Limit</b>	<b>2,449,572</b>	<b>2,445,957</b>	
<b>G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions<sup>3</sup></b>	<b>81,458,809</b>	<b>83,975,286</b>	
<b>H. Total Proposed Tax Levy for School Purposes, Excluding Permissible Exclusions and Levy for Library Debt, Plus Prior Year Tax Cap Reserve (E-B-F+D)</b>	<b>81,458,809</b>	<b>83,975,286</b>	
<b>I. Difference: (G-H) (Negative Value Requires 60% Voter Approval)<sup>2</sup></b>	<b>0</b>	<b>0</b>	
<b>Public School Enrollment</b>	<b>3,289</b>	<b>3,257</b>	<b>-0.97%</b>
<b>Consumer Price Index</b>			<b>2.13%</b>

<sup>1</sup>Include any prior year reserve for tax levy, including interest

<sup>2</sup>Tax levy associated with educational or transportation services propositions are not eligible for exclusion under the School Tax Levy Limit and may affect voter approval requirements.

<sup>3</sup>For 2018-19, includes any carryover from 2017-18 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	<u>Actual 2017-18</u>	<u>Estimated 2018-19</u>
<b>Adjusted Restricted Fund Balance</b>	<b>4,637,441</b>	<b>4,051,843</b>
<b>Assigned Appropriated Fund Balance</b>	<b>595,120</b>	<b>595,120</b>
<b>Adjusted Unrestricted Fund Balance</b>	<b>3,755,630</b>	<b>3,854,797</b>
<b>Adjusted Unrestricted Fund Balance as a Percent of the Total Budget</b>	<b>4.00%</b>	<b>4.00%</b>

**MANHASSET UFSD  
PROPOSED BUDGET 2018-2019  
PROPERTY TAX REPORT CARD**

**Schedule of Reserves**

<b>Reserve Type</b>	<b>Reserve Name</b>	<b>Reserve Description</b>	<b>3/31/18 Actual Balance</b>	<b>6/30/18 Estimated Balance</b>	<b>Intended Use of Reserve in the 2018-19 School Year</b>
Capital	2018 Capital Reserve Fund	For the cost of any object or purpose for which bonds may be issued.	\$0	\$0	Subject to voter approval on May 15
Capital	2010 Capital Reserve Fund	For the cost of any object or purpose for which bonds may be issued.	\$3,902,992	\$3,902,992	None at this time
Repair	Repair Reserve	For the cost of repairs to capital improvements or equipment	\$148,851	\$148,851	None at this time
Workers Compensation	Workers Compensation	For self insured Workers Compensation and Benefits	\$0	\$0	None
Unemployment Insurance	Unemployment Insurance	For reimbursement to the State Unemployment Insurance Fund	\$0	\$0	None
Retirement Contribution	Retirement Contribution	For employer retirement contributions to the State and Local Employees' Retirement System	\$0	\$0	None

# MANHASSET UFSD

## PROPOSED BUDGET 2018-2019

### PROPERTY TAX REPORT CARD

**Total Budgeted Amount** is the total amount of the approved general fund budget for 2017-18 and the total amount of the proposed general fund budget for 2018-19.

**Proposed Tax Levy to Support the Total Budgeted Amount** is the actual tax levy for 2017-18 and proposed tax levy for 2018-19, which reflects the total spending minus all other general fund revenues budgeted to be received by the District.

**Total Proposed School Year Tax Levy** is the actual tax levy for 2017-18 and the proposed tax levy for 2018-19.

**Permissible Exclusions to the School Tax Levy Limit** include the tax levy for budgeted expenses for debt service issued pursuant to capital projects and related equipment and the District's energy performance contract, less anticipated building aid to be received from the State.

**School Tax Levy Limit, Excluding Levy for Permissible Exclusions** is determined pursuant to the tax levy cap calculation. It is based on the prior year tax levy adjusted for growth in tax levy base as determined by the NYS Office of Real Property Services of 1.0000% in 2017-18 and 1.0120% in 2018-19, plus prior year payments in lieu of taxes, less prior year permissible exclusions. The resultant sum is then increased by the allowable growth factor as determined by the NYS Office of State Comptroller of 1.26% in 2017-18 and 2.00% in 2018-19.

**Difference** is the amount under or over the Allowable Tax Levy Limit. The 2018-19 calculation yields a maximum allowable tax levy increase of 2.99%. Under this scenario, because the proposed tax levy is equal to the maximum allowable increase, the voter threshold necessary for approval of the 2018-19 budget is a simple majority.

**Public School Enrollment** is the number of children enrolled in the district on the date in October 2016 specified by the New York State Education Department and number of children anticipated to be enrolled for 2018-19, as detailed on Tables I and II in the Appendix to this document.

**Consumer Price Index** is the percentage increase from January 1, 2017 to December 31, 2017.

**Adjusted Restricted Fund Balance** is the part of the general fund balance legally retained by the District that may be used only for very specific purposes and not used for tax reduction in the next upcoming year. In Manhasset, these include the Reserve for Worker's Compensation, Reserve for Unemployment Insurance, Reserve for Retirement Contribution, Reserve for Repairs and the 2010 Capital Reserve, and in 2017-18 Assigned Unappropriated Fund Balance for 2016-17 encumbrances to be paid in 2017-18. See Schedule of Reserves above.

**Assigned Appropriated Fund Balance** is the portion of the general fund balance that is used for tax reduction in the next fiscal year. In 2017-18, the District applied \$595,120, and in 2018-19, the District will apply \$595,120.

**Adjusted Unrestricted Fund Balance** is the portion of the general fund balance which is uncommitted and not used to reduce real property taxes in the next fiscal year. Real Property Tax Law Section 1318 was amended by the Laws of 2007 to increase the limit placed on school districts' allowable unreserved, undesignated fund balance to 4% of the budget. The Property Tax Report Card reflects the District's current plan to maintain unreserved, unappropriated fund balance to 4% of the 2018-19 budget, in accordance with the guidelines of Section 1318.

**MANHASSET UFSD  
PROPOSED BUDGET 2018 - 2019  
DETAILS OF THE CALCULATION OF THE TAX LEVY CAP**

	Calculation of Maximum Allowable Tax Levy	Components of Maximum Allowable Tax Levy Increase
Prior Year (2017-18) Tax Levy	\$ 83,908,381	
Tax Base Growth Factor Determined by NYS Office of Real Property Services	1.0120	
Adjusted Tax Levy Base	84,915,282	1,006,901
ADD: 2017-18 Payments In Lieu of Taxes (PILOTs)	1,556,860	1,556,860
Subtract: Prior Year (2017-18) Exclusions:		
Tax Levy for Capital Expenditures:		
Debt Service/Transfer to Capital Projects	2,540,509	
Less Building Aid	(366,591)	
Energy Performance Contract	275,654	
	2,449,572	(2,449,572)
Adjusted Prior Year (2017-18) Tax Levy	84,022,570	
Allowable Growth Factor Determined by NYS Office of State Comptroller	1.0200	
	85,703,021	1,680,451
SUBTRACT: 2018-19 Payments In Lieu of Taxes (PILOTs)	(1,727,735)	(1,727,735)
Tax Levy Limit Before Current Year Exclusions	83,975,286	
Add: Current Year (2018-19) Exclusions:		
Tax Levy for Capital Local Expenditures:		
Debt Service/Local Capital Expenditures	2,521,828	
Less Building Aid	(351,525)	
Energy Performance Contract	275,654	
	2,445,957	2,445,957
Add: Tax Levy Necessary for Pension Contributions Caused by Growth in the System Average Actuarial Contribution Rate (ERS) or Normal Contribution Rate (TRS) in Excess of 2 Percentage Points	0	0
Total Exclusions	2,445,957	
2018-19 Tax Levy Limit, Adjusted for Transfers, Plus Exclusions (i.e., 2018-19 Maximum Allowable Tax Levy)	<u>\$ 86,421,243</u>	
2018-19 Maximum Allowable Tax Levy \$ Increase		<u>\$ 2,512,862</u>
Maximum Allowable Tax Levy to Tax Levy % Increase		<u>2.99%</u>
Resulting 2018-19 Budget to Stay Within Maximum Allowable Tax Levy Increase, After Accounting for Other Revenues and Assigned Appropriated Fund Balance	<u>\$ 96,369,935</u>	
Resulting \$ Increase from Prior Year Budget to Stay Within Maximum Allowable 2018- 19 Budget Increase, After Accounting for Other Revenues and Assigned Appropriated Fund Balance		<u>\$ 2,479,187</u> <u>2.64%</u>

**MANHASSET UFSD  
PROPOSED BUDGET 2018 - 2019  
DETAILS OF THE CALCULATION OF THE TAX LEVY CAP**

Actual 2018-19 Proposed Tax Levy	<u>\$ 86,421,243</u>	
Difference Between Tax Levy Limit, Plus Exclusions and Proposed Tax Levy		<u>0</u>
Actual 2018-19 Proposed Budget	<u>\$ 96,369,935</u>	
Difference Between Resulting 2018-19 Budget to Stay Within Maximum Allowable Tax Levy Increase, After Accounting for Other Revenues and Assigned Fund Balance, and 2018-19 Proposed Budget		<u>0</u>

Definitions utilized in the tax levy cap calculation pursuant to Chapter 97 of the Laws of 2011:

**Tax Base Growth Factor:** The percentage increase in the full value of taxable real property in the District as a result of physical or quantity change (e.g., new construction, additions and improvements to real property) as determined by the NYS Tax and Finance Department Office of Real Property Services.

**Payments in Lieu of Taxes (PILOTs):** Payments made to the District by entities in the District that are otherwise tax exempt, including **LIPA PILOTS**.

**Capital Local Expenditures:** Tax levy for budgeted expenses for debt service issued pursuant to capital projects and related equipment and the District's energy performance contract, less building aid.

**Allowable Growth Factor:** The lesser of 2% or the annual change in the Consumer Price Index measured at December 31. The change in CPI at December 31, 2017 was 2.13%. Thus, the allowable growth factor for 2018-19 is 2.00%.

**Tax Levy Limit Before Current Year Exclusions:** As calculated on iv, the tax levy limit is reportable to the NYS Office of State Comptroller by March 1st of each year, and is prior to the addition of current year (2018-19) permissible exclusions.

**Exclusion for Pension Contributions:** This exclusion applies only when Teacher Retirement System ("TRS") and/or Employee Retirement System ("ERS") contribution rates increase by more than 2 percentage points over the prior year. In 2018-19, this exclusion does not apply to either TRS or ERS, where the TRS contribution rates increased from 9.8% to 10.63% and the ERS contribution rates increased from 13.9% to 14.4%.

**Maximum Allowable Tax Levy Increase:** The calculation yielded a maximum allowable tax levy increase of 2.99% or \$2,512,862, and the proposed tax levy increase is 2.99% or \$2,512,862. Under this scenario, because the proposed tax levy is equal to the maximum allowable increase, the voter threshold necessary for approval of the budget is 50% + 1 vote.

**MANHASSET UFSD**  
**PROPOSED CONTINGENT BUDGET 2018 - 2019**  
**SUMMARY OF APPROPRIATIONS, REVENUES AND TAX LEVY\***

	<b>BUDGET 2017-18</b>	<b>CONTINGENT BUDGET 2018-19</b>	<b>\$ VARIANCE</b>	<b>PERCENT VARIANCE</b>
<b>GENERAL FUND APPROPRIATION</b>	93,890,748	93,857,073	\$ (33,675)	-0.04%
<b>Estimated Revenue</b>				
State Aid	4,885,612	4,985,113	99,501 *	2.04%
<b>Total State Aid</b>	4,885,612	4,985,113	99,501	2.04%
Other Tax Items, Including Payments in Lieu of Taxes	1,558,360	1,729,035	170,675	10.95%
Reimbursement from State for Intermediate Care Facility	311,259	88,130	(223,129)	-71.69%
Transfer from Manhasset Public Library for Debt Service	1,074,444	1,080,119	5,675	0.53%
Other	1,557,572	1,471,175	(86,397)	-5.55%
<b>Total Other Revenue</b>	4,501,635	4,368,459	(133,176)	-2.96%
<b>Total Revenue</b>	9,387,247	9,353,572	(33,675)	-0.36%
<b>Applied Fund Balance</b>	595,120	595,120	-	0.00%
<b>Total Estimated Revenue and Applied Fund Balance</b>	9,982,367	9,948,692	(33,675)	-0.34%
<b>Amount to be Raised by Real Property Tax</b>	<u>\$ 83,908,381</u>	<u>\$ 83,908,381</u>	<u>\$ -</u>	<u>0.00%</u>

\*Under the tax levy cap legislation, if a contingency budget was ultimately adopted, the resulting tax levy may not exceed the prior year's tax levy. Under a contingent budget, reductions of \$2,512,862 would be required to be made to the 2018-19 Proposed Budget.

**Assessed Valuations - Class 1:**

Preliminary 2018 - 2019:	\$12,576,600
Final 2017 - 2018:	12,721,207
Final 2016 - 2017:	12,957,927
Final 2015 - 2016:	13,103,890
Final 2014 - 2015:	13,417,943
Final 2013 - 2014:	13,734,521
Final 2012 - 2013:	14,080,433
Final 2011 - 2012:	15,168,694
Final 2010 - 2011:	15,902,609
Final 2009 - 2010:	18,359,434

On April 6, 2018, the assessor's office provided the District with preliminary taxable assessed valuation on Class 1 property in the Manhasset UFSD of \$946,400. This amount is the assessed valuation for Class 1 (single family homes) computed at one quarter of one percent of full value. At the time of this printing, final adjusted base proportions have not been provided to the District. Based on the preliminary taxable assessed valuation figures and last year's (17-18) adjusted base proportions, the estimated tax decrease based on the average assessed value of a home in Manhasset of \$946,400 is \$10 or (0.07)%.

**How will the proposed budget affect school taxes in our community?**

Because actual tax rates and assessments are handled by Nassau County and not by the school district, in each year there is no way to predict the impact that this year's contingent 0.00% tax levy increase will have on any single property. Individual homes can have widely varying changes in taxes, including decreases in taxes, based on the county's reassessment process and the setting of adjusted base proportions by the NYS Office of Real Property Services.

**MANHASSET UFSD  
PROPOSED 2018-2019 REVENUE  
DETAILS OF STATE AID AND OTHER REVENUE**

	<u>2017-18 Budget</u>	<u>2018-19 Proposed Budget</u>	<u>\$ Variance</u>	<u>% Variance</u>
<b><u>STATE AID:</u></b>				
State Aid - Foundation Aid	\$ 2,729,390	\$ 2,781,249	51,859	1.90%
High Tax Aid	215,117	215,117	-	0.00%
BOCES Aid	528,015	512,368	(15,647)	-2.96%
Building Aid (Re: Bond Referendum Projects)	366,591	351,525	(15,066)	-4.11%
All other	<u>1,046,499</u>	<u>1,124,854</u>	<u>78,355</u>	7.49%
<b>Total State Aid</b>	4,885,612	4,985,113	99,501	2.04%
Reimbursement from State for Intermediate Care Facility	<u>311,259</u>	<u>88,130</u>	<u>(223,129)</u> **	-71.69%
<b>Total Due From State</b>	5,196,871	5,073,243	(123,628)	-2.38%
 <b><u>OTHER REVENUE:</u></b>				
Other Tax Items, Including Payments in Lieu of Taxes	1,558,360	1,729,035	170,675 ***	10.95%
Charges for Health Services	760,000	750,000	(10,000)	-1.32%
Use of Money and Property	101,000	102,000	1,000	0.99%
Miscellaneous	<u>696,572</u>	<u>619,175</u>	<u>(77,397)</u> *	-11.11%
<b>Total Other Revenue</b>	3,115,932	3,200,210	84,278	2.70%
 Transfer from Public Library for Debt Service	<u>1,074,444</u>	<u>1,080,119</u>	<u>5,675</u>	0.53%
<b>Total Transfers</b>	<u>1,074,444</u>	<u>1,080,119</u>	<u>5,675</u>	0.53%
 <b>Total Estimated Revenue</b>	<u><u>\$ 9,387,247</u></u>	<u><u>\$ 9,353,572</u></u>	<u><u>\$ (33,675)</u></u>	<u><u>-0.36%</u></u>

\* The decrease in Miscellaneous primarily relates to fees for services billed to other districts for non-resident students attending non-public schools in the District and property taxes for boundary properties, among other items.

\*\* The decrease in Reimbursement from State for Intermediate Care Facility reflects changes in the population of students at the facility. This decrease is offset by reductions in related expenses in the General Fund Budget.

\*\*\* The increase relates to Payments in Lieu of Taxes from LIPA, and the amount is provided to the District by Nassau County.

**MANHASSET UFSD PROPOSED BUDGET 2018 - 2019**  
**ALLOCATION OF GENERAL FUND APPROPRIATION AND**  
**REVENUE AND ASSIGNED FUND BALANCE**

<b><u>GENERAL FUND APPROPRIATION</u></b>	<b>BUDGET 2017 - 2018</b>		<b>PROPOSED BUDGET 2018 - 2019</b>	
	<b><u>AMOUNT</u></b>	<b><u>% OF BUDGET</u></b>	<b><u>AMOUNT</u></b>	<b><u>% OF BUDGET</u></b>
General Support	3,357,093	3.58%	3,500,865	3.63%
Building and Grounds	5,173,441	5.51%	5,286,752	5.49%
Regular Instruction	40,965,409	43.63%	41,529,986	43.09%
Special Education	13,164,835	14.02%	13,040,934	13.53%
Transportation	4,915,503	5.24%	5,064,288	5.26%
Debt Service - TAN	50,000	0.05%	55,000	0.06%
Employee Benefits	22,063,861	23.50%	23,692,021	24.58%
Interfund Transfers	4,200,607	4.47%	4,200,089	4.36%
<b>Total General Fund Appropriation</b>	<b>\$ 93,890,748</b>	<b>100%</b>	<b>\$ 96,369,935</b>	<b>100%</b>

<b><u>REVENUE AND ASSIGNED FUND BALANCE</u></b>	<b>BUDGET 2017 - 2018</b>		<b>PROPOSED BUDGET 2018 - 2019</b>	
	<b><u>AMOUNT</u></b>	<b><u>% OF BUDGET</u></b>	<b><u>AMOUNT</u></b>	<b><u>% OF BUDGET</u></b>
State Aid	\$ 4,885,612	5.20%	\$ 4,985,113	5.17%
Reimbursement from State for Intermediate Care Facility	311,259	0.33%	88,130	0.09%
Other Tax Items, Including Payments in Lieu of Taxes	1,558,360	1.66%	1,729,035	1.79%
Transfer from Public Library for Debt Service	1,074,444	1.14%	1,080,119	1.12%
Other	1,557,572	1.66%	1,471,175	1.53%
<b>Total Estimated Revenue</b>	<b>\$ 9,387,247</b>	<b>10.00%</b>	<b>\$ 9,353,572</b>	<b>9.71%</b>
<b>Assigned Fund Balance - Designated for Tax Levy</b>	<b>595,120</b>	<b>0.63%</b>	<b>595,120</b>	<b>0.62% *</b>
<b>Total Revenue and Assigned Fund Balance</b>	<b>\$ 9,982,367</b>	<b>10.63%</b>	<b>\$ 9,948,692</b>	<b>10.32%</b>
 <b>Amount to Be Raised by Property Tax</b>	 <b>\$ 83,908,381</b>	 <b>89.37%</b>	 <b>\$ 86,421,243</b>	 <b>89.68%</b>

\*Assigned fund balance is the portion of the District's fund balance designated to reduce the tax levy. In 2009-10, the District applied \$700,000 to reduce the tax levy. In 2010-11 and 2011-12, the District applied \$1.475 million and \$1 million, respectively, to reduce the tax levy. In 2012-13, the District applied \$936,714 to reduce the tax levy. In 2013-14, the District applied \$216,234 to reduce the tax levy, in 2014-15 the District applied \$308,000 to reduce the tax levy, in 2015-16 the District applied \$426,748 to reduce the tax levy, and in 2016-17, 2017-18, and 2018-19, the District applied and will apply, respectively, \$595,120 to reduce the tax levy. The District's ability to partially fund the tax levy (a total of \$6.848 million over ten years) as a management tool is restricted by the limitations imposed by the tax levy cap.

## **II. EDUCATION PLAN**

### **OVERVIEW OF THE EDUCATIONAL PROGRAMS AND SERVICES OF THE DISTRICT**

## **INSTRUCTION**

### **MISSION STATEMENT**

*The Mission of the MANHASSET PUBLIC SCHOOLS, in partnership with the Manhasset Community, is to develop all learners into exceptionally capable citizens functioning at their highest intellectual abilities and willing to commit themselves to successful achievement which benefits the larger society.*

*Adopted  
Board of Education  
June, 1990*

### **STATEMENT OF EDUCATIONAL PHILOSOPHY**

**The purpose of education in Manhasset's schools shall be:**

1. To prepare our students to function well in a highly competitive global economy.
2. To prepare our students to participate in the civic and political life of our state and nation.
3. To prepare our students to contribute to and participate in cultural and artistic endeavors.
4. To prepare our students to participate in team and individual athletic activities.
5. To develop in our students the habits of mind necessary to experience the joy of competency and a sense of self that requires no outside validation.
6. To instill in all aspects of student life the connection between content and character, by emphasizing that there can be no success without moral virtue.

**In order to achieve these goals our schools will provide:**

- Teachers who have a thorough knowledge of their subject matter as well as an understanding of the developmental needs of students.
- School buildings that are conducive to learning.
- An instructional climate that recognizes the value of encouragement.

- An orderly, structured school environment with a measured but firm approach to discipline.
- Professional evaluation practices to assess academic progress and develop and maintain a compilation of data necessary to guide each student's growth.

**The staff, with the Board's full cooperation, will strive to enable each student:**

- To achieve the 21<sup>st</sup> century mastery of technology, literacy, and numeracy required for academic, vocational, and social success.
- To identify and gain admission to a quality, post-secondary educational program.
- To develop an understanding of the humanities necessary to understand their heritage, traditions and culture within the context of their community, the nation and the world.
- To discover his/her own mode of creativity through opportunities for creative expression.
- To test his/her individual level of intellectual, physical, and emotional commitment required for academic, artistic or athletic success.
- To understand that truth, justice, and decency are the primary values of a just society and are non-negotiable requirements for all.

## **GENERAL SUPPORT**

### **A 1010 BOARD OF EDUCATION - 1040 DISTRICT CLERK - 1060 DISTRICT MEETING**

The Board of Education consists of five elected officials who do not receive any salaries or benefits. The Board of Education holds public meetings at least twice per month throughout the school year. This category includes the salary of a part-time clerical position as well as a stipend for the District Clerk who is responsible for maintaining the minutes of board meetings as well as running the annual elections and budget vote. Also included in this category are association memberships, conference travel for board members, as well as legal ad costs and supplies and materials. The costs associated for running the annual vote such as voting rental machines, are also included here. The District Clerk also maintains the District's website and listserv database.

## **A 1240 SUPERINTENDENT OF SCHOOLS**

The Superintendent of Schools is the chief executive officer of the school district and the educational system. It is the duty of the Superintendent:

- To enforce all provisions of law and all rules and regulations in the management of the District's schools and other educational, social, and recreational activities under the direction of the Board of Education,
- To supervise and direct all district personnel pursuant to education law and collective bargaining agreements,
- To supervise and direct the enforcement of the courses of study, the examination and promotion of students, and all other matters pertaining to the discipline and education of students enrolled in the District's schools, pursuant to law and under the direction of the Board of Education.

The Office of the Superintendent is responsible for planning and publishing the annual school calendar.

## **A 1310 BUSINESS ADMINISTRATION - 1320 AUDITING - 1325 TREASURER - 1345 PURCHASING - 1380 FISCAL AGENT**

The Deputy Superintendent of Business and Finance is responsible for the business affairs of the school district and is responsible for administration of payroll, accounting, accounts payable and receivable, investments, short and long term borrowing, risk management, insurance, purchasing, taxes, debt service, and other fiscal matters. The Deputy Superintendent reports to the Superintendent on all matters and works closely with the Superintendent on preparation of the annual operating budget. The Business Office works closely with the Board of Education's Claims Auditor and the Internal Auditor in safeguarding the district's assets and strengthening the internal controls of the business operation. Each year an independent auditor examines the financial records of the District and provides an audit report to the Board of Education. A copy is also sent to the State Education Department. This category also includes the Fiscal Agent fees for the District's borrowings. The Deputy Superintendent is the District's Chief Residency Officer, oversees Facilities, Transportation, and Food Services, and also administers employee benefits, with responsibility for the supervision of all aspects of employee benefits including health, dental, life, retirement, and the Federal ACA and COBRA Laws for all employees and retirees, and supervises the administration of disability, workers' compensation, and unemployment insurance claims.

## **1420 LEGAL - 1430 PERSONNEL - 1460 RECORDS MANAGEMENT**

Personnel is responsible for providing effective leadership in planning, developing, administering and evaluating systems and procedures for an efficient and effective human resources program, including staffing and issues relating to personnel and personnel contracts; plans, directs and coordinates the District's Employee Assistance Program; serves as Title IX Compliance Officer for the District and FOIL Officer; participates in the development of negotiation proposals for all bargaining units and serves as a member of the Board's negotiating team in negotiations with all collective bargaining units; and maintains a record of and coordinates the processing of negotiations, grievances, and other complaints related to employee/employer relationships. In addition, this category includes costs associated with legal fees such as retainers for general counsel and labor relations as well as special education cases. It also includes records access and FOIL requests.

## **A 1480 CENTRAL REGISTRATION & PUBLIC INFORMATION**

The Office of Central Registration, under the direction of the Coordinator of Transportation, serves as K-12 Central Registrar and investigates residency issues under the direction of the Deputy Superintendent. The office also assists the Coordinator of Transportation in all daily tasks associated with the transportation of students as outlined herein. The Office of Central Registration & Public Information reports to the Deputy Superintendent for Business.

## **A 1620 OPERATION OF PLANT - 1621 MAINTENANCE OF PLANT - 1670 CENTRAL PRINTING & MAILING - 1680 CENTRAL DATA PROCESSING**

The Director of Facilities and Operations reports to the Deputy Superintendent for Business and Finance. The Director is responsible for overseeing the cleaning, operations, maintenance, renovation/alteration and new construction of the school district's buildings, grounds and facilities, as well as their safety and security and that of the occupants, including updating the emergency school plan. The position supervises all maintenance, custodial and grounds personnel. The department is

responsible for the daily maintenance and cleaning of school district facilities and grounds in order to provide clean, safe, and environmentally healthy facilities that offer students and staff a positive environment for meaningful instruction and learning. The Director also works directly with the district's health and safety committee, district architect, State Education Department Facilities Department, building principals, business official, school board, Fire Marshall's office, fire and police departments, and school district superintendent for various projects, issues and circumstances. The Director has a thorough knowledge of the principles and practices of engineering, along with knowledge and experience as applied to construction, maintenance of public works, and to the bidding laws and other regulations such as "Right to Know", Department of Health Regulations, asbestos, hazardous materials, radon, lead, noise pollution, indoor air quality, recycling, PCBs, OSHA, ADA, SEQRA, UST, solid waste, and emergency planning drills. The department is also responsible for interoffice mail and district copier operations and snow removal.

**Budget code 1620** provides funding for Head Custodian, custodial and administrative salaries, custodial equipment, furniture, repairs to buildings, telephone and security/alarm systems, electrical, plumbing, and heating and air conditioning systems. Funding is also provided for external security guard services, trash removal, natural gas, heating oil, electricity, and custodial cleaning supplies.

**Budget code 1621** provides funding for maintenance and groundsman salaries, grounds security equipment purchases, repairs to fences, pavement and miscellaneous outdoor repairs. Funding is also provided for electrical, plumbing and heating repair parts as well as grounds supplies such field marking paint, playground parts, seed and fertilizer. This code includes compensation for internal security guards at the Secondary School.

**Budget codes 1670 & 1680** provide funding for district postage and related equipment rental and copier leasing costs, and funding for the student management system (E-School Data), teacher evaluation system, staff training module, wide area network support, and data management for English Language Learners through BOCES.

## ***A 1900 PROPERTY & LIABILITY INSURANCE - A 1981 BOCES ADMINISTRATION***

**Insurance** - This category includes insurance coverage for commercial automobile liability, excess catastrophe liability, school board legal liability, employee dishonesty, commercial boiler and machinery, general and fire liability, commercial inland marine and commercial property, and cyber security insurance.

**BOCES Administration** - Thirty-eight Board of Cooperative Educational Services (BOCES) provide services to over 687 school districts statewide. BOCES component school districts are eligible to receive BOCES aid. BOCES aidable services include, but are not limited to, occupational education, teacher training, curriculum development, technology support services, and administrative-management services. BOCES service costs are distributed among the 56 component schools in Nassau County based on participation. This category includes the district's share of Nassau BOCES administrative, facility, and capital projects costs

## ***A 2000 INSTRUCTION***

### **ELEMENTARY PROGRAM - K - 6 INSTRUCTION**

#### **Munsey Park School Shelter Rock School**

The District's K-6 instructional program at Munsey Park and Shelter Rock Elementary Schools is continually reviewed to ensure alignment with the New York State Learning Standards and the policies of the Manhasset Board of Education. For the 2017-18 school year, there are 41 K-6 classroom teachers in Munsey Park and 33 at Shelter Rock (excluding 4 self-contained classes). Our diverse population of approximately 888 students projected at Munsey Park and 736 students at Shelter Rock receive elementary instruction in all subject areas English Language Arts (reading, writing, listening, speaking), Mathematics, Science, Social Studies, Instructional Technology and Coding, and Special Area Subjects.

Beginning in the 16-17 school year and throughout the 17-18 school year, a district-wide committee examined the present elementary reading/writing programs. Two of the three major goals of the committee were to identify a

new district-wide elementary literacy program and to adopt a universal screening tool for students K-6, for both reading and math. Teachers College Reading and Writing Project (TCRWP) has been identified as the recommended literacy program, with targeted early adoption of the reading component in selected classrooms in 18-19, full K-1 adoption in the 19-20 school year, and incremental rollouts thereafter in Grades 2-5. During the rollout, all other K-3 classrooms will continue with the current program, Reading Street, a Scott-Foresman/Pearson systematic reading program, and a variety of multi-sensory reading programs offered at both schools. English Language Arts (ELA) is also stressed in the intermediate grades, 4 – 6. Reading and writing are integrated into all curriculum areas through the use of essay writings, research, literature responses, journals, and non-fiction reading. Each elementary school has reading specialists who serve as the RTI/Intervention services teachers. Writing Fundamentals is a sequential NYS Learning Standards-aligned writing program for grades K-6. We will monitor K-6 students' reading progress through the use of the NWEA universal screener, discussed below.

Interdisciplinary applications in our Math in Focus (K-6) programs include the use of children's literature and written communication to express strong skills development, mathematical thinking, thorough number bonds, application, and problem solving. Children gain a strong number sense, problem solve through bar modeling and other strategies, learn to think algebraically, interpret graphs and charts, collect and analyze data, draw conclusions, and apply mathematical concepts in problem solving situations. Each elementary school has dedicated math specialists who serve as the RTI/Intervention Services teachers and as staff developers. We will monitor K-6 students' math progress through the use of the NWEA universal screener, discussed below.

The 18-19 budget funds the adoption of a universal screening tool in reading and math. The NWEA/MAP Growth Interim Assessment is administered up to three times a year to students in grades K-6. MAP Assessments provide an accurate view of how much each student has grown over time and what students are ready to learn. This permits more accurate planning of instruction and grouping based on students' specific needs. MAP also supports teachers' use of this tool for progress monitoring and as an accurate and sensitive indicator of student growth. The budget also supports the required professional development for the implementation of the NWEA/MAP assessment.

The elementary social studies curriculum addresses history, geography, map studies, economics, civics, citizenship, and government. It begins in the primary grades with themes that concentrate on the family, school, and community, and expands in the intermediate grades to Long Island, New York State, the United States, and selected world communities, all of which are explored culturally, politically, geographically, historically, and economically. Students develop the ability to think as an historian, to value the past and apply it to the present and future. Students learn to develop evidence-based claims.

The elementary science program provides students with learning experiences in both a well-equipped science laboratory room and the regular classroom. Each building has an elementary science specialist working directly with students in a laboratory setting to provide scheduled "hands-on" science experiences, which focus on the development of inquiry and problem-solving skills. Specialists work with classroom teachers to plan and implement hands-on lessons designed to teach students both content and skills in science and technology. Project Lead the Way (PLTW) is an interdisciplinary program requiring students to adopt a design-thinking mindset through various STEM activities and projects. This integrated STEM-based initiative was deployed in grade 2 in the 17-18 school year, and will be implemented in grade 3 for the 18-19 school year. PLTW will continue to be rolled out to the following grade levels in each successive year. Students engage in hands-on activities in computer science, engineering, and biomedical science. PLTW fosters creative, collaborative problem solving and prepares students to embrace challenge as an important and natural part of learning. Funding is provided in 18-19 for supplies and for grade level curriculum writing and professional development to support teachers with STEM instruction in grades 4-6. This will prepare students and teachers for the required full implementation of the New York State Science Learning Standards (NYSSLS) in 2021.

### **English Language Arts/Mathematics/Science Assessments**

The elementary curriculum aligned with the NYS Common Core Learning Standards and State tests are as follows:

Assessments are administered in both English Language Arts and Mathematics in grades 3, 4, 5, 6. The ELST (Elementary Level Science Test) is administered in grade 4. Our students consistently perform well on these exams.

### **SPECIAL AREA PROGRAMS:**

#### **Instructional Technology, Coding, Library, Physical Education, Art, and Music**

Special area teachers who support the elementary program and support the students in becoming lifelong learners are library/media, physical education, art, music, and computer education specialists who work with all classes, beginning in kindergarten. A spiraling curriculum in each of these areas addresses skills, creative expression, and aesthetic appreciation. These areas are detailed herein beginning on xviii. In addition, differentiated instruction opportunities are available for advanced learners in K-6 classrooms and after school in grades 5 and 6. The District implemented an online platform to support students learning computer programming (coding) in grades 2-7 in 17-18. We will continue this commitment for the 18-19 school year. Also see discussion of the Chromebook initiative and KidOYO on page 46 of the budget document.

### **INTERVENTION PROGRAMS**

#### **Math, Reading, Speech**

A team of teachers provides intervention services for children with special needs, working with them individually and in small groups. There is close articulation between the teachers who provide academic intervention and the classroom teachers.

The budget includes:

- 6.4 speech and language teachers who work with small groups of identified children to develop their oral communication skills.
- 4.0 math lab teachers to provide additional support for children who need help with computation or problem-solving to ensure their success in the classroom. Intervention Services are typically done as a pull-out service, whereas for staff development, a push-in model is used. Students in need are identified as early as kindergarten and first grade. Early intervention is intended to support students at younger ages to alleviate the need for services in later grades.
- 7.8 Certified Reading Specialists meet with K-6 students who are in need of intervention. This is an increase in 18-19 of .4 FTE Reading Teacher at each elementary school. This supplements

the reading program provided in the classroom. Some students work in a one-to-one setting and others work in a small group setting. Strategies from these programs are also integrated in the remedial reading/writing classes as well as the regular classroom setting.

- Extended learning programs before school in reading, writing, and mathematics for grades 2-6 to support their needs in preparation for the New York State assessments. A Study Skills program is included in grade 6.

### **PARAPROFESSIONALS**

The budget includes 3 paraprofessionals (.50 in each elementary library, 1.0 in each elementary computer lab,) who assist library, computer, and instructional programs.

In addition, the budget includes approximately 22 full time equivalent supervisory aides who provide supervision and ensure the welfare and safety of elementary children before school and during their lunch and recess periods.

### **SECONDARY INSTRUCTION**

The secondary instructional budget, encompassing the middle school and the high school, conforms to State requirements and expectations of students in grades 7-8 and grades 9-12, and reflects the values and expectations for curricular and co-curricular activities shared by the community. More than 98% of Manhasset's Class of 2017 graduates planned to attend two or four year colleges. Consequently, the major focus of the educational program is to provide school services and programs that prepare them to achieve this goal.

### **CORE CURRICULUM**

Students must have instruction and set time in a number of subject areas (English, social studies, math, science and foreign language) required by New York State for high school graduation.

## **ENGLISH LANGUAGE ARTS**

**English Teachers 7-12: 15.2 FTE**

**Reading Teachers 7-12: .5 FTE**

**Teacher Assistant for English Language Arts 7-12: 1.0 FTE**

**K-12 District Coordinator for English Language Arts: 1.0 FTE**

## **NEW YORK STATE LEARNING STANDARDS**

The New York State Learning Standards for English Language Arts & Literacy in History/Social Studies, Science, and Technical Subjects (“the Standards”) are the culmination of an extended, broad-based effort to fulfill the charge issued by the states to create the next generation of K–12 standards in order to help ensure that all students are college and career ready in literacy no later than the end of high school.

The Standards set requirements not only for English language arts (ELA) but also for literacy in History/Social Studies, Science, and Technical Subjects. Just as students must learn to read, write, speak, listen, and use language effectively in a variety of content areas, so too must the Standards specify the literacy skills and understanding required for college and career readiness in multiple disciplines. Literacy standards for Grade 6 and above are predicated on teachers of ELA, history/social studies, science, and technical subjects using their content area expertise to help students meet the particular challenges of reading, writing, speaking, listening, and language in their respective fields. It is important to note that the 6–12 literacy standards in History/Social Studies, Science, and Technical Subjects are not meant to replace content standards in those areas but rather to supplement them. States may incorporate these standards into their standards for those subjects or adopt them as content area literacy standards.

As a natural outgrowth of meeting the charge to define college and career readiness, the Standards also lay out a vision of what it means to be a literate person in the twenty-first century. Indeed, the skills and understandings students are expected to demonstrate have wide applicability outside the classroom or workplace. Students who meet the Standards readily undertake the close, attentive reading that is at the heart of understanding and enjoying complex works of literature. They habitually perform the critical reading necessary to pick carefully through the staggering amount of information available today, both print and digitally.

They actively seek the wide, deep, and thoughtful engagement with high-quality literary and informational texts that builds knowledge, increases experience, and broadens worldviews. They reflexively demonstrate the cogent reasoning and use of evidence that is essential for both private deliberation and responsible citizenship in a democratic republic. In short, students who meet the Standards develop the skills in reading, writing, speaking, and listening that are the foundation for any creative and purposeful expression in language.

In grades 7 and 8 of middle school, English certified teachers deliver the language arts instruction through a team driven curriculum where possible. Teachers of English, social studies, math and science plan together to develop an integrated curriculum and study skills management. Middle school instruction is focused on the four New York State mandated curriculum strands of reading, writing, listening and speaking, as outlined in the New York State English Learning Standards: students are taught basic skills in expository, critical, opinion, argument, informational and creative writing and they continue instruction in grammar, spelling, outlining, and interpreting literature. Students must demonstrate these proficiencies on the Grade 7 and Grade 8 New York State English Language Arts assessment.

Middle School students who demonstrate a need for additional instruction in any of the reading and writing skills areas are assigned to academic intervention services in small sized writing and/or reading workshop classes. Students receiving AIS services will receive progress monitoring through our universal screener adopted with the 18-19 budget, Northwest Evaluation (NWEA).

High school grades 9-12 provide increasingly challenging instruction. Students refine writing strategies and experiences; they learn the skill of argumentation based on close text analysis of relevant literary works and documents, develop group project presentations, produce literary research papers and explore various genres of literature – narrative, dramatic fiction, non-fiction and poetry among them. Instructional focus on close textual reading develops students’ ability to understand the relationship between form and content. This curriculum prepares students for the rigorous expectations of college English programs. Students are required to pass the New York State English Language Arts Regents examination in order to graduate from high school. Most students complete the requirement by the end of grade 11. Recommended eleventh and twelfth grade students can take college level Advanced Placement courses. The department now

offers a variety of college preparatory English electives to students in grades 9, 10, 11, and 12. These electives explore creative and visual expression through our Creative Writing, Advanced Creative Writing, and Film Studies courses, and the arts of oratory and persuasion through the Speech and Debate class. Another elective, Journalism, covers the history of news reporting from the advent of print to the age of electronic media. Students also explore ethical considerations and production and design, culminating in each student's creating a fully developed newspaper. Students who demonstrate a need for additional support in the English Language Arts are assigned to academic intervention services through small size reading workshop or reading/writing techniques classes. Some classified students in grades 9, 10 and 11 are instructed in inclusion English classes staffed by an English and special education teacher.

New York State requires that tenured teachers possess Master's degrees. All Manhasset English, Reading and Special Education teachers currently have or are in the process of obtaining Master's degrees in general or English education, curriculum development, Special Education and/or Reading.

## **SOCIAL STUDIES**

**Teachers: 16.4 FTE**

**Teacher Assistant/Laboratory Specialist: 1.0 FTE**

**K-12 District Coordinator for Social Studies: 1.0 FTE**

Social studies is the integrated study of the social sciences and humanities intended to promote civic competence. The primary purpose of social studies is to help young people develop the ability to make informed and reasoned decisions for the public good as citizens of a culturally diverse, democratic society in an interdependent world (adapted from the National Council for the Social Studies [NCSS] definition of social studies).

Though social studies focuses on key ideas and conceptual understandings of history, there is an equal emphasis on the development of students' NYS Learning Standards literacy skills in reading, writing, research and speaking and listening. In addition, students develop historical thinking skills through the Social Studies Practices articulated in the NYS Social Studies Frameworks.

Social studies content in grades 7 and 8 focuses on a chronologically organized study of the United States and New York State history. The

curriculum content is divided into 11 units, tracing the human experience in the United States from pre-Columbian times to the present, and tying political, geographic, economic and social trends in United States history to parallel trends and time frames in New York State history. The grades 7-8 course builds on and seeks to reinforce literacy and writing skills, concepts, and content understandings introduced in the K-6 program.

High School social studies curricula correspond to the Regents examinations. At the completion of 10<sup>th</sup> grade, students are tested on their knowledge of the history, politics, geography and culture of non-Western and European cultures from 1750 to current times. At the end of grade 11, students are tested on their knowledge of American history, politics, economics, culture and government. Twelfth grade students must complete a minimum of a half-year of both Participation in Government and Economics. In addition to these state-required courses, we offer a robust Advanced Placement college level program with courses in World History, United States History, United States Government and Politics, Microeconomics and Macroeconomics, and Psychology, and honors courses in Global History I and II. We also offer electives in Psychology, Sociology and Civil and Criminal Law. We have a vertical Social Science Research program that extends from 9<sup>th</sup> grade through senior year. This research program will transition beginning in the 18-19 school year to incorporate the College Board's Advanced Placement Capstone Program. The 18-19 budget supports curriculum writing, professional development, online resources, and textbooks for AP Seminar, the first of two college-level research courses in the Capstone Program. The research in this course addresses topics related to the social sciences. Students will cultivate analysis and writing skills to craft, communicate and defend evidence-based arguments and will be assessed through a individual and team projects and presentations, an individual essay and an AP exam in May. AP Research is the second course in the Capstone Program, which is anticipated for implementation in the 19-20 school year.

## **MATHEMATICS**

**Teachers: 17.4 FTE**

**Teacher Assistant Secondary School Math Lab: 1.0 FTE**

**K-12 District Coordinator for Mathematics: 1.0 FTE**

The *Math in Focus* program at the elementary level is aligned to the New York State Learning Standards and is intended to prepare students for the NYS middle school mathematics. Beginning in fifth grade, students are

selected to take accelerated math based on performance on cognitive abilities tests, classroom performance and teacher recommendation. Successful students will take middle school mathematics in sixth grade, and some will be eligible to double accelerate in mathematics, taking Algebra in the seventh grade. In seventh grade, students are selected for the accelerated math program based on the similar data. Students in the seventh grade acceleration class complete both the seventh and eighth grade NYS math curriculum in one year. Students who are successful in this program begin high school mathematics in eighth grade.

The first three years of high school mathematics consist of courses aligned with NYS Learning Standards in Algebra, Geometry, and Algebra 2, each course ending with a state Regents exam in June. In some cases, the courses will be supported with an additional lab component. After completion of these courses, students may continue with courses in College Algebra, Pre-calculus, Advanced Placement Calculus, Multivariable Calculus, Advanced Placement Statistics, Math Research, Introduction to Computer Programming and AP Computer Science.

The math department has focused on creating courses and opportunities for students in computer science. Several years ago, Introduction to Computer Programming I and II were introduced. Three years ago there were enough students eligible to take the AP Computer Science course. This year we are expanding our offerings once again, as we will offer AP Computer Science Principles for the first time. This new course introduces students to the creative aspects of programming, abstractions, algorithms, large data sets, advanced aspects of the Internet, cybersecurity concerns, and computing impacts, and gives students the opportunity to use current technologies to create computational artifacts for both self-expression and problem-solving.

The Secondary School has a Math Lab which is open before school and every period of the school day. A full time teaching assistant runs the lab during the day. Math teachers are assigned to the lab in lieu of a duty assignment.

## **SCIENCE/TECHNOLOGY/HEALTH**

**Secondary Science Teachers: 22.5 FTE**

**Secondary Health Education Teachers: 2.0 FTE**

**Middle School Technology/STEM Education Teachers: 1.8 FTE**

**High School Technology/STEM Education Teachers: 0.4 FTE**

## **Teacher Assistant – Science/Laboratory Specialist: 1.0 FTE K-12 District Coordinator for Science, Technology, and Health Education: 1.0 FTE**

The Manhasset K-12 science, health and technology education programs are designed to provide students with teaching and learning experiences to meet the *New York State Learning Standards for Mathematics, Science, and Technology*, the *NYSED Guidance Document for Health Instruction*, *The Great Body Shop Program*, and the applicable *Manhasset Standards of Excellence*.

Middle School students take a general science course in seventh grade and Regents Living Environment in eighth grade. Students take technology as an exploratory course during seventh and eighth grade. Students take health in grade eight and then again in grade ten. Science courses include laboratory and classroom instruction in Biology (Living Environment), Earth Science, Chemistry, and Physics. The district has implemented an AP Intensive program for profoundly gifted students who will take the Earth Science Regents high school classes in their seventh grade year, followed by a variety of AP science courses in each subsequent school year.

The seventh and eighth grade required technology education experiences occur in technology laboratories providing students with opportunities for learning about design, engineering, production, communication, tools, resources, and problem solving. This is accomplished through the implementation of Project Lead the Way Gateway in the 7<sup>th</sup> and 8<sup>th</sup> grade technology classes. PLTW Gateway provides engineering and biomedical science curriculum for middle school students that challenges and inspires students in a STEM curriculum. Students have rigorous and relevant experiences through activity-, project-, and problem-based learning. They use industry-leading technology to solve problems while gaining skills in communication, collaboration, critical-thinking, and creativity. Also see page 17 of the budget document.

In the high school, PLTW's "Introduction to Engineering Design" requires students to dig deep into the engineering design process, applying math, science, and engineering standards to hands-on projects (e.g. designing a home, programing electronic devices or robotic arms, or exploring algae as a biofuel source, etc.). The "Principles of Engineering" course, introduced in the 18-19 budget, is the next course in the HS engineering sequence that uses problems to engage and challenge students to explore a broad range of engineering topics, including mechanisms, the strength of structures

and materials, and automation. PLTW activities build knowledge and skills in engineering and develop students' skills in problem solving, critical and creative thinking, communication, collaboration, and perseverance. The 18-19 budget includes approximately \$15,000 of funds for related equipment and supplies, as well as funding for curriculum development and staff development. The addition of the second engineering course is the next step in adding a sequence of HS engineering courses over the next few years.

The district's health program provides a variety of learning experiences for students to develop self-improvement, stress management, decision-making, and social skills in accordance with the New York State requirement for one semester of health during students' high school career. Beginning in Kindergarten, students are exposed to a research-based health curriculum aligned with the instructional units from *The Great Body Shop Program*.

Most Manhasset High School students graduate having taken four or more years of science coursework. Students take at least two of four possible Regents courses in Living Environment, Physical Setting/Earth Science, Physical Setting/Chemistry, and Physical Setting/Physics. The New York State Board of Regents requires students in Regents science courses to meet a laboratory requirement. All high school science classes include hands-on, inquiry-based laboratory experiences. The majority of these lab based courses meet nine periods per six day cycle, providing the time for extended, hands-on, inquiry activities. Appropriate equipment and supplies are made available for use in the laboratory settings for these learning experiences.

In addition, Honors sections in Regents Living Environment, Earth Science, and Chemistry are available for recommended students. College Board Advanced Placement courses in Physics (1 & 2 and C), Biology, Environmental Science and Chemistry provide college level opportunities. Specialty courses, Criminalistics, Science of Natural Disasters, Marine Biology, and Anatomy & Physiology, are taken to meet graduation requirements or as electives. Students excelling in Science, Math and English have the option of taking the Living Environment Honors/Advanced Placement Environmental Science or Earth Science Honors/Advanced Placement Environmental Science course. In 18-19, Applied Physics is added as an elective course that is designed to cover the general requirements of a high school physics course. It includes investigation of fundamental aspects of the physical world and addresses mechanics,

waves, electricity and atomic physics. Laboratory activities will be employed to complement the understanding of fundamental concepts.

Along with our subject specific courses, Manhasset High School offers three Scientific Research courses in a comprehensive, state-of-the-art, in-house research facility. Students learn about scientific investigation through lessons and actual research experiences. In ninth and tenth grades, students typically work on projects in school. Many eleventh and twelfth grade students have research experiences in industrial, medical or university settings and bring aspects of the projects back to the school for further work. Students successfully enter local, regional, and national competitions. Fifty-one Manhasset High School students have received semifinalist status in the INTEL/Regeneron competition over the past 28 years. Notably, in 2016, a team of two Manhasset students won the National Grand Prize in the *Siemens Competition in Science, Math, and Technology*.

## **WORLD LANGUAGES /ENL**

**World Languages Teachers: 14.4 FTE**

**ENL Teachers: Munsey Park: .7 FTE; Shelter Rock: 3.0 FTE;**

**Secondary: 2.4 FTE**

**Laboratory Specialist: 1.0 FTE**

**Bilingual Mandarin/English Teaching Assistant: 1.0 FTE**

**K-12 District Coordinator for World Languages/ENL: 1.0 FTE**

The Manhasset K-12 World Languages program is designed to provide students with opportunities to communicate with confidence in the target language and to develop a foundation for intercultural awareness and international understanding. French, Italian and Spanish are offered as world language choices, beginning in seventh grade. In the classroom, current events, a variety of authentic materials, the internet, native language video clips and history, art, and culture bring the language to life. Thanks to the Tower Foundation, all students enrolled in language classes benefit from a state of the art Language Laboratory. All classes visit the lab on a rotating basis, and students are guided through activities that develop their speaking and listening proficiency. Students also have access to the online platform of Rosetta Stone which is used to supplement the curricula. Performance on the FLACS (Foreign Language Association of Chairpersons and Supervisors) Checkpoints A & B Exams is outstanding, and our students have excellent results on the National Language Exams.

Our students fulfill the requirements for Checkpoint A (established by New York State Education Department as the first year of language) and receive one credit for high school language when they take and pass the Checkpoint A FLACS Exam at the end of the 8<sup>th</sup> grade. In Spanish beginning in the eighth grade, courses are offered for students who have demonstrated difficulties learning a language. These courses provide students with additional time to practice their skills and build a strong foundation. All students are required to complete a minimum of level III and pass the Checkpoint B FLACS Exams in Spanish, French and Italian in order to receive a diploma from Manhasset High School. Students enrolled in Spanish and Italian have two options if they continue their study: advanced courses geared more to culture and literature (level IV (Pre-V) and level V) or the more challenging and intensive Pre-AP and AP level courses. Students wishing to continue their study of French beyond the required level III also have two options: a combined French IV/V course or the more intensive Pre-AP and AP level courses. The combined French IV/V course is a two-year study of French culture and literature aimed at improving students' overall oral and written proficiency and fostering an appreciation for French and Francophone cultures. Students are encouraged to study more than one language. Students in grades 9-12 may also opt to study one year of Latin.

The ENL (English as a New Language) curriculum is built in collaboration with mainstream teachers to help MLLs (Multi-Language Learners) develop appropriate English language skills and master the content being introduced in their mainstream classes. As we help our Multi-Language Learners acclimatize and learn the English language, we also encourage them to share their own cultures with us in an effort to develop a deeper understanding of the diverse cultures in the US and in the world. Students are tested for placement using the NYSITELL (New York State Identification Test for English Language Learners), and receive classes based on their needs. The language of instruction is English, and students are provided with skills to master the target language of English. In 2014-15, the Tower Foundation gifted an English as a New Language laboratory equipped with Scholastic's Read 180 program. Multi-Language Learners enrolled in the ENL classes benefit from the use of this program as well as the use of the Rosetta Stone online platform in English. All students enrolled in the Manhasset ENL Program will take the NYSESLAT (New York State English as a Second Language Achievement Test) annually. Results on this assessment will determine ENL services for the following school year. The District has experienced significant growth in enrollment

of students who are Multi-Language Learners (MLLs). In 09-10, there were 34 elementary MLLs; in 17-18, there are 33 elementary MLLs and an additional 20 Former MLLs who receive ENL services. In 09-10, there were 7 MLLs at the Secondary School; in 17-18, there are 15 Secondary School MLLs and an additional 22 Former MLLs who receive ENL services. In 15-16, new CR 154 regulations adopted by the State Education Department expanded the District's requirements related to the identification and placement of MLLs, the availability of age appropriate and ability appropriate bilingual education programs, support, transitional and translation services, units of study and credit for English as a New Language (ENL), personnel qualifications and professional development, parental rights, including notification requirements and, in particular, special education notification requirements and District planning and reporting. As a result of these regulations, in 15-16 the District added 2.2 FTEs to meet the requirements of the new regulations: 1.0 FTE at the elementary level for a total of 3.0 FTEs dedicated to elementary MLLs, and 1.2 FTE at the Secondary School, for a total of 2.0 FTE dedicated to Secondary School MLLs. In 17-18, the District added an additional .3 FTE increase of ENL staffing at the Secondary School. Due to the needs of the MLLs and the mandated CR Part 154 state regulations, in 18-19, the District plans to add an additional .7 FTE increase of ENL staff to establish a presence at Munsey Park Elementary School and an additional .1 FTE at the Secondary School.

## **ACADEMIC SUPPORT**

The increasingly rigorous demands of secondary instruction suggest that some students need additional core subject support to achieve success in classes and to pass the Regents assessments needed to earn Regents diplomas. Teacher referrals and test scores are used to identify students who need support services. At each grade level, progress is reviewed and students are recommended for additional, reduced, or no services.

Each school has developed an instructional support team in the content areas to help students keep up with the pace of class work and to develop habits of independent study. Teachers work with small groups to provide students with individualized instruction to supplement their academic classes.

## **OTHER SUBJECT AREAS**

**Art – Teachers: 5.0 FTE**

**Business – Teachers: .6 FTE**

**Home & Careers – Teachers: 1.0 FTE**

**Music/Drama – Teachers: 8.0 FTE**

**Physical Education – Teachers 6.2 FTE**

**Instructional Technology/Library Media – Teachers: 3.5 FTE**

**Teacher Assistants: 1.4 FTE**

The State and the school district mandate that students fulfill requirements among additional subject areas. In middle school, students must fulfill requirements in art, music, home and careers, health, physical education and technology. High school students are required by the district to elect among courses in business, computers, music, drama, art and technology. The State requires a health component. In many cases, students continue in these disciplines to satisfy sequence and/or graduation requirements.

**The Art, Music and Drama Department's** budget ensures the continuation of the District's strong cultural arts program. One has only to attend a student concert, theatrical performance or art exhibit, or visit art, music or drama classes to experience the excellence and high level of commitment by students and their teachers to their respective craft. For 18-19, the District is offering new courses in Advanced Drawing and Painting and Music Theory I/Keyboard Harmony. The new Drawing III and IV and Painting III and IV are provided for advanced students who are highly motivated in these areas and wish to continue their exploration using a variety of media. The new Music Theory I/Keyboard Harmony course will be integrated into our electronic keyboard classes. This more rigorous coursework integrates an applied keyboarding approach to learning music theory, including diatonic harmony, primary triads and inversions, and sequential harmonic patterns.

For the ninth consecutive year, Manhasset has been designated by the NAMM Foundation as one of the "Best Communities for Music Education" in America.

**The Physical Education, Interscholastic Athletics and Health Services Department** provides the framework for K-12 physical education and oversees the middle and high school athletic programs. It also provides health services by registered nurses in the district's four schools and the Manhasset community's non-public schools as mandated by New York

State regulations. Within the District's public and non-public schools, nurses provide medical care and emergency first aid treatment for students and staff with potentially life-threatening conditions, and management of acute and chronic health conditions for registered students and staff. This includes developing individual health care plans, performing and documenting required screenings and updating cumulative health records including immunizations and physicals. Nurses can also be involved in CSE meetings, assisting in the development of school environments conducive to learning and participating in developing policies and guidelines related to health and wellness. Nurses administer medications to students as prescribed by their physician and with parental consent. The nurses report to the Director of Physical Education, Interscholastic Athletics, and Health Services.

The physical education curriculum reflects the New York State Learning Standards and the district's K-12 Standards and Indicators. The objective of the physical education curriculum is to promote physical fitness and develop motor skills through regular participation in a variety of vigorous physical activities. Every student is required to participate in physical education on a regular basis. Where indicated by an individual's unique physical conditions, the physical education program is adapted accordingly. In 18-19, Alternative Physical Education courses for both the middle school students and the high school students have been added to the Physical Education program at the Secondary School, and a .4 FTE has been transferred to the Middle School from the elementary schools to support large class sizes.

## **DISTRICT-WIDE PROGRAMS**

### **A 2610 - LIBRARY & AUDIOVISUAL/MEDIA CENTER A 2630 - COMPUTER AIDED INSTRUCTION & INSTRUCTIONAL TECHNOLOGY**

**Mission:** Technology permeates every aspect of our daily lives; as such the facile use of technology is vital to success in the twenty-first century. The mission of the Instructional Technology and Library Media Departments is to provide students, teachers, support staff and administrators with the equipment, software and access to resources to reach their full academic potential. A key component of the program is to instill the requisite digital literacy skill set to effectively use the information and communication technologies to which students and staff have

access. This is consistent with the national effort to promote digital literacy announced in the National Broadband Plan.

Ready access to an abundance of information (some of questionable value) requires that students become information literate – able to evaluate information in an intelligent and discerning manner. Information literacy falls within the umbrella of digital literacy and has long been a core mission of U.S. public and school libraries. The Districts' four library media centers are each staffed with highly trained, certified school librarians who work in collaboration with classroom teachers to instruct students in the process of locating, evaluating and using information in print, digital and other formats.

Our computer labs are similarly staffed with certified teachers who instruct students in the use of information and computer technologies (ICT). The curriculum reflects the ICT standards developed by the International Society for Technology in Education (ISTE). The goal of the computer lab specialists is to instill ICT literacy – another strand within the digital literacy framework.

**Resources:** Students have access to computer equipment and filtered access to the Internet in every classroom, lab, and library. Desktop, chromebook, and tablet computing devices connect with interactive flat panels, digital projectors, printers, graphing calculators, scanners, and document cameras. In addition to the presence of two multi-purpose computer labs in each elementary school building, the Secondary School also offers subject-specific computer labs for Art, English Language Arts, English Language Learners, Music, Reading, Science, Social Studies, and World Languages. These labs are equipped with software and hardware specifically suited to their subject matter – such as the Music department's lab outfitted with electronic musical keyboards connected to iMacs running Sibelius composition software and the Science Department's access to Z-Space computers and software to provide students with 3-dimensional, interactive experiences on a range of science topics.

**Wifi:** The District has designated a portion of its Smart Schools Bond Act allocation to a major upgrade of the wireless infrastructure of each school building. With the increasing use of mobile computing devices such as iPads and Chromebooks, it is necessary to provide increased coverage of sufficient density and throughput to allow students and staff in all grades to reliably access online resources. This upgrade was partially completed in

the fall of 2017. We are awaiting the next review of Smart Schools bond applications to proceed with the completion of this upgrade.

**Chromebooks:** Thanks to gifts made by the Manhasset Tower Foundation and a recent New York State grant, and district funds, all ELA and Social Studies classrooms in grades 8 through 12 have class sets of Chromebooks. Additionally, four High School Science classrooms have full class sets of Chromebooks. At the elementary school level, a mobile Chromebook cart is present in each classroom in grades five and six. The current budget expands this distribution of Chromebooks to every third and fourth grade classroom. Finally, each student in grades seven and eight will have a Chromebook issued to them to use throughout each school day and to bring home with them overnight.

Chromebooks are lightweight, browser based, mobile computers with long battery life (an overnight charge will allow continuous use throughout the next school day). The use of these devices allows students to create, revise, submit, and revise their work electronically from start to finish of an assignment.

**Google Classroom & Apps for Education:** Along with Chromebooks, Manhasset teachers and students are now using Google Classroom and apps for education. This web based platform allows students and teachers access to their classwork from any Internet connected device. Google apps for education allow multiple students to collaborate on a document in real time, receive teacher feedback, on specific assignments, and see the evolution of student work over time.

**KidOYO:** The District will continue to support students learning computer programming (coding) in grades two – seven in 18-19 through the use of the KidOYO platform. The platform is also available to High School students taking computer programming classes. Through the KidOYO platform, students and teachers have 24/7 access to resources for learning (and teaching) Python, Java, Ruby, C++ and more. The platform encourages collaboration and engages students by offering badges and feedback on their projects. Each student is also provided secure online storage space to develop a growing portfolio of their work. Finally, students using the KidOYO platform have access to coding mentors (KidOYO employees with a BS or MS in Computer Programming). These online mentors will provide assistance and guidance to students as they work through online projects. Included in the 18-19 Instructional Technology

Budget is \$52,045 to purchase 1,487 licenses for use of the KidOYO platform district-wide.

**Remote Network Access:** Students in grades 3 – 12 also have access to their files and District software through VMWare View, a secure virtual desktop software available as a free download from the District's website. The VMWare view software has also been loaded onto computers in the Manhasset Public Library's "Teen Room" and the *Adventures in Learning* classrooms at the Manhasset Great Neck EOC. By using VMWare View whether a student or teacher logs into their network account from a desktop, laptop, or netbook computer they will have a familiar PC experience regardless of the location or age of the device. Students, teachers, and administrators are able to access their data, coursework, and applications on any compatible device, including iPhones and iPads, from any location with wired or wireless connectivity. VMWare allows us to provide users with secure, easy access to their data and applications at all times on campus or off. The use of VMWare View eliminates the need for students to use flash/thumb drives to transport files between school and home. This fact allows the district to address security issues related to flash drives which, since September 2013 have not been allowed on District computers.

The District's "Parent Portal" portal allows all parents to see their child's progress report and report card in grades K - 12. The District has stopped mailing paper copies of progress reports and report cards to any family not specifically requesting a paper copy. .

**Safety & Security:** Ever mindful of the vital importance of school safety, the District's IT Department has invested in several school security enhancements over the years. High definition security cameras are placed throughout each building's interior and exterior. Access to each building is tightly controlled providing staff members with HID access cards which allow them entry through designated doors according to scheduled dates and times. Visitors to schools must enter through specified areas where a greeter grants entry through use of a video intercom system. Emergency lockdown buttons are strategically placed allowing staff members to initiate an automated sequence of alarms, strobe lights, PA announcements, deactivation of HID cards, automated contacting of emergency services and text notifications that the school is in lockdown.

**Cost Savings:** The Manhasset School District is leveraging technological advances such as virtual desktops and virtual servers to save budget

dollars on hardware purchases while reducing downtime for computer maintenance and/or repair. The use of virtual desktop terminals and virtual servers as a replacement for full desktop computers has saved over \$500,000 over the past five years.

A *Total Cost of Ownership* strategy is used in the development of the instructional technology and Library Media budgets. The long and short term costs of purchasing, maintaining, using and replacing equipment are all taken into account. A variety of funding sources are utilized to maintain our computer and library programs including per pupil allocations, district budgets, local grants, bond issues, state aid, and federal programs. The chart on the following page summarizes the Instructional Technology and Library Media programs.

## **INSTRUCTIONAL TECHNOLOGY and LIBRARY MEDIA PROGRAMS**

<b>Overview</b>	<b>Elementary (each school)</b>	<b>Middle School</b>	<b>High School</b>	<b>District-Wide</b>
<b>Staffing</b>	<ul style="list-style-type: none"> <li>• 1.3 Computer Teacher/Staff Development Specialist</li> <li>• 1.0 Library Media Specialist</li> <li>• 1.0 Computer Teacher Assistant (15-16)</li> <li>• .5 Library Teacher Assistant</li> </ul>	<ul style="list-style-type: none"> <li>• 1.0 Computer Teacher Specialist</li> <li>• 1.0 Library Media Specialist</li> </ul>	<ul style="list-style-type: none"> <li>• 1.5 Library Media Specialist</li> <li>• 1.0 Computer Teacher Assistant</li> <li>• .4 Library Teacher Assistant</li> </ul>	<ul style="list-style-type: none"> <li>• 1.0 Director of Technology &amp; Libraries</li> <li>• 1.0 Student Information Specialist</li> <li>• .6 IT Staff Development Specialist</li> <li>• 2.0 Clerical</li> <li>• 1.0 AV Technician</li> </ul>
<b>Curriculum Documents</b>	IT and Library Skills Scope & Sequence		IT and Library Skills Scope & Sequence	Three-Year NYSED Instructional Technology Plan; Technology & Library Budget Plans
<b>Facilities</b>	<ul style="list-style-type: none"> <li>• Wired connectivity to District-Wide computer network and Internet</li> <li>• Wireless connectivity for grades K – 6.</li> <li>• Computer Labs (2 per school)</li> <li>• Library Media Center</li> <li>• One SMARTBoard per classroom, lab, and library, and multiple networked computers per classroom.</li> <li>• Mobile computer carts will be shared one per two classrooms in grades 8-12. Students in grades 5 &amp; 6 will be assigned a Chromebook that they will use throughout the day. The Chromebook will remain in school overnight.</li> <li>• Chromebooks – Grade 6</li> </ul>	<ul style="list-style-type: none"> <li>• Wired &amp; wireless connectivity to District-Wide computer network and Internet</li> <li>• MS Computer Lab</li> <li>• MS Library Media Center</li> <li>• One networked computer terminal per classroom</li> <li>• One SMARTBoard per classroom, lab and library</li> <li>• Class sets of Chromebooks in all ELA and Social Studies classrooms grades 8-12.</li> <li>• All seventh grade students will be assigned a Chromebook that they will use throughout the school day AND bring home each evening.</li> </ul>	<ul style="list-style-type: none"> <li>• Wired &amp; wireless connectivity to District-Wide computer network and Internet</li> <li>• Network Operations Center located on ground floor of HS.</li> <li>• 6 Computer Labs</li> <li>• HS Library Media Center</li> <li>• A networked computer terminal per classroom</li> <li>• One SMARTBoard per classroom, lab and library</li> <li>• Chromebooks in all ELA and Social Studies classrooms</li> </ul>	<ul style="list-style-type: none"> <li>• A Wide Area Network connects all buildings via broad band lit fiber.</li> <li>• Internet connectivity @ 150 mbps and 450 mbps (18-19) see page 47, footnote 5</li> <li>• Network connectivity @ 1 GB to each desktop</li> <li>• Telephone calls utilize a portion of the above bandwidth resulting in approximately \$20,000 of savings per year.</li> </ul>
<b>Staff Development</b>	Staff Development Specialists conduct scheduled lessons to small groups of teachers, administrators, and support staff, push in lesson modeling to staff members throughout the year, and provide one-to-one instruction to staff members as needed.			

## ***A 2250 - SPECIAL EDUCATION, A 2820, A 2825 - PUPIL PERSONNEL, PSYCHOLOGICAL AND SOCIAL WORK***

**Executive Director of District Special Education Programs and Services: 1.0 FTE**

**Assistant Directors of Special Education: 2.0 FTE**

**Special Education Teachers: 42.2 FTE**

**Speech Teachers: 9.0 FTE**

**Adaptive Physical Education Teacher: .47 FTE**

**Psychologists – 8.0 FTE**

**Social Workers - 4.0 FTE**

**Teacher Assistants: 49.17 FTE**

**Supervisory Aides: 7.46 FTE**

**Clerical: 8.0 FTE**

Special education means individualized or group instruction or special services or programs specially designed meet the unique needs of students with disabilities. For preschool students, special education services and programs may include related services, special education itinerant services, integrated co-teaching services, a half-day preschool program, a full-day preschool program, 12 month special service and/or program, or an in-state residential special education program. For school-age children, special education services and programs may include specially designed instruction and supplementary services provided in the general education class, consultant teacher services, integrated co-teaching services, related services, resource room programs, special classes, home and hospital instruction, placement in an in-State or out-of-State approved private school, and/or 12 month special service and/or program. Related services include speech, counseling, occupational therapy, parent counseling & training, physical therapy, behavior intervention services, consultation specific to a disability (e.g. behavioral ABA consultation), transitional planning services, vocational counseling, job coaching, travel training, etc.

The Committee on Pre-School Special Education (CPSE)/Committee on Special Education (CSE) must determine the student's placement, ensuring that services are provided in the least restrictive environment. Placement ought to be as close as possible to the student's home, and unless the student's Individual Education Program requires some other arrangement, the student must be educated in the school he or she would have attended if not disabled. The Office of Special Education recognizes that our

students are part of a community of diverse learners. The goal is to maximize student outcomes and ensure that each student develops to his/her highest potential by aligning programs and services across all district schools, continuing to refine and develop programs and services, and attracting and retain "highly qualified" teachers. Progress will continue to be measured by a reduction in the number of out-of-district placements, reduction in the number of home-based related services by providing extended-day school programs, and servicing more students in district schools.

Pupil Personnel Services staff includes school psychologists and social workers offering services to support students and families in our school community.

In its 18-19 budget, Manhasset Public Schools provides a full continuum of special education supports and services for 460 school-age students, five years to 21 years of age, and 40 preschoolers between three and five years of age. District special education initiatives promote truly individualized programming, allowing us to meet student needs in the least restrictive environment through special educational teachers, speech teachers, and teacher assistants/supervisory aides. Increasingly, we are pushing supportive services into general education classrooms and utilizing integrated co-teaching services. We maintain low student-to-teacher-ratio special classes at each grade level to provide greater educational support, when appropriate. We also have established programs for students with intensive needs to enable these students to remain in district schools. Inclusive practices include integrated co-taught classrooms; elementary grades kindergarten through sixth, and classes at the secondary level in many subject areas. Additional supports, such as behavior specialists, and occupational and physical therapists are employed as necessary. Pediatricians and child/adolescent psychiatrists consult with the district on an ongoing basis. As a result, a full range of health, diagnostic, educational, direct clinical services and consultative supports for students, staff, and parents are available at each school building.

The Manhasset *Committee on Special Education* has an ongoing process to review district policies and practices to ensure compliance with the Individuals with Disabilities Education Improvement Act, as well as New York State Education law and the Regulations of the Commissioner of Education.

Special Education and Pupil Personnel Services takes pride in the partnerships with the Parent Association for Special Education (P.A.S.E.) and S.E.P.T.A., and their monthly discussions regarding disabilities and the educational programs in Manhasset. Pupil Personnel professionals at each school also conduct ongoing staff development and parenting workshops throughout the year.

The 18-19 budget addresses the following requirements and initiatives:

1. *Child Find* and the provision of special education services to support ALL students attending the three non-public schools located in Manhasset--St. Mary's Elementary School, St. Mary's High School, and Our Lady of Grace Montessori School--increase to the following:
  - Administration of evaluations/assessments - educational, psychological, speech, occupational and physical therapies
  - Chairing of committee meetings
  - Writing of student Individual Education Service Plan (IESP)
  - Providing of special education services - resource room, speech, occupational and physical therapies.

These services are to be provided no matter where the child resides. The district where the child resides will reimburse direct and administrative costs associated with the provision of special education services. This includes costs associated with *Child Find*, conducting evaluations, chairing of meetings, and any/all administrative related tasks.

2. The development and implementation of Response to Intervention (*RtI*) tiered pre-referral academic and behavioral interventions to address the needs of students identified as "at risk."
3. Contract with agencies to provide additional student specific therapies such as occupational and physical therapies, audiological and psychiatric evaluations, and Behavioral Intervention Services (ABA) beyond the school day.

4. Creating an inclusive, least restrictive educational learning environment. This embraces special education students to be educated within our schools versus being transported to out-of-district placements.
5. Strengthening parent and staff communication in the development and implementation of the child's individual education plan.
6. Maintaining consistency in the provision of school year and summer special education programs and services in all of our schools.
7. Assistive Technology/PD Specialist: The role of the proposed 1.0 FTE assistive technology (AT)/professional development (PD) specialist will assist students and teachers in the use of technology. The assistive technology component, .4 FTE District-wide, will increase, maintain, and improve the functional capabilities of persons with disabilities to integrate technology into daily instruction through software training and use.
8. Funding for training of teachers K-8 in *Responsive Classroom*, an evidence-based approach to education that focuses on the strong relationship between academic success and social-emotional learning (SEL). The *Responsive Classroom* approach empowers educators to create safe, joyful, and engaging learning communities where all students have a sense of belonging and feel significant.

## **A 2810 – GUIDANCE**

**Director of Guidance: 1.0 FTE**  
**Guidance Counselors: 9.0 FTE**

The School Counseling Program has been designed to address the developmental needs of all students. At the elementary school level, the program is implemented through planned classroom lessons, which are designed and delivered by the school counselor. In addition, students meet with the counselor, as needed, and small groups are created to address

common needs of students. All 6<sup>th</sup> grade students will participate in a career exploration activity, which culminates in a Career Day activity. At the secondary level, students are first assigned a Middle School and then a High School counselor, who will meet both individually and in groups with each student at each grade level. The program addresses issues related to the academic, social/emotional, and career development needs of the growing adolescent. In addition to programs such as the 10<sup>th</sup> grade Career Exploration Workshop, Career Night and Mock College Interview Night, which are designed specifically for students, parent programs are offered throughout the year, as well. At the secondary level, family conferences are scheduled for 8<sup>th</sup>, 9<sup>th</sup>, 11<sup>th</sup> and 12<sup>th</sup> grade parents and students. At the upper grades, these meetings include a comprehensive overview of the post-secondary planning process.

## ***A 2815 - HEALTH SERVICES***

**Public School Nurses: 6.0 FTE**

**Non-Public School Nurses: 3.5 FTE**

Within the District's public and non-public schools, health services provides increased medical care required for special needs students with individual health care plans, including acute care plans for students with potentially life-threatening conditions, emergency medical treatment for students and staff, and required screenings and records updates, including immunizations, physicals, and attendance, all reporting to the Director of Physical Education, Interscholastic Athletics, and Health Services.

## ***A 2850, A 2855 - CO-CURRICULAR ACTIVITIES & INTERSCHOLASTIC ATHLETICS***

**Club Advisors, Trip Chaperones, Concerts/Plays/Rehearsal Supervisors, Coaches and Game Supervision, After School Supervisors**

Co-curricular activities are a critical adjunct to the academic program. They offer opportunities to develop interests and talents, to meet students from other districts, to engage in competition, and to perform community services. The schools offer a co-curricular program that provides social,

cultural and athletic experiences in such areas as intramural and extramural athletics, performing arts, student publications, community projects, and science research and competitions, experiences that are essential for emotional, athletic, and physical maturation.

A core value embedded in Manhasset's belief in educational excellence is its interscholastic athletics program. This community has consistently embraced the venerable virtue of athletic competition's role in character development. The goal of the Athletic program is to promote a community of learners where student athletes, coaches, parents, the school community and the community at large are joined together in the pursuit of athletic excellence. Values related to mature judgment, competition, development of discipline and self-control are modeled and advocated in an environment that will provide our student athletes with the knowledge, skills, and attitudes to become successful competitors into their futures.

Highly regarded colleges and universities also value the student athlete and place significant value on an application portfolio that includes athletic participation. The district offers a comprehensive, diversified interscholastic athletic program, with 20 sports and 90 teams involving grades 7 – 12. Over 2000 roster spots are available to our students. Manhasset teams participate in over 1000 contests garnering numerous division, conference, and state championships. 2,000 participants will partake in our Secondary Interscholastic Athletics Programs. We are proud of our tradition of excellence.

The extensive middle school athletic program coheres with best practice in meeting the needs of the middle school child. The middle school athletic experience permits a child to participate at a level consistent with his or her ability and interest. During this period of rapid physical and emotional maturation, each child has the opportunity to try out and participate in a sport or activity at a level necessary to determine which has the effort and commitment necessary to continue on the highly competitive interscholastic varsity level. In addition, provision is made in 18-19 for additional coaches where necessary to manage team size.

## A 5500 - TRANSPORTATION

School bus transportation is provided for all children in grades Kindergarten - 6; for children in grades 7 - 12, transportation is provided for those living one mile or more from the school attended. Distances are measured in accordance with New York State regulations.

Children who require bus transportation because of a temporary physical disability or other illness must submit a written physician's diagnosis to the school nurse. Final approval for granting bus passes for medical reasons rests with the school physician.

### Students Attending Nonpublic Schools Outside the District

Students who live in Manhasset and choose to attend private, parochial, or vocational schools located outside the school district are eligible to receive transportation under the same distances governing students attending schools within the district, provided the schools they attend are less than 15 miles from home. Parents of students attending or planning to attend out-of-district schools must apply for transportation in writing by April 1, for the following school year. Families who move into the school district after April 1 must submit a transportation request no later than 30 days after establishing residency. Requests made after these dates must be accompanied by an explanation for the delay.

None of the above applies to a student with disabilities or a student approved for a special education program.

### Scope of School Bus Transportation

During the 2017-2018 school year, there were 3135 students "eligible" for school bus services to 44 locations. This included public, private, parochial, vocational, and special education schools.

<b>By Huntington Coach:</b>	<u>Schools</u>	<u>Students</u>
Public Schools	3	2866
Private Schools	17	227
Special Ed/Vocational	19	25

Currently, 30 full size buses and 26 vans are used for 56 elementary, middle, high school and special education routes that Huntington Coach

handles. In addition, Huntington Coach runs 18 late buses to \*Munsey Park (1), \*\*Shelter Rock (3), Secondary (3), \*\*\*CAP Program (3), St. Mary's (2), Buckley (2), Chaminade (1), Sacred Heart (1), Friends/Portledge (1), and Our Lady of Mercy Academy (1). The District utilizes 3 contractors for out-of-district private, parochial, special education, vocational, and BOCES transportation.

\* The Munsey Park Late bus runs 2 afternoons per week (depends on number of students expected to utilize the late bus).

\*\* Shelter Rock late buses run 2 afternoons per week.

\*\*\* CAPP late buses run 3 afternoons per week

The following chart shows the number of eligible riders for the present year:

<u>By Huntington Coach:</u>	<u>2017-2018</u>
Munsey Park	887
Shelter Rock	737
Secondary	<u>1242</u>
	2866
St. Mary's Elementary	45
St. Mary's High School	3
Our Lady of Grace	25
Buckley	22
Chaminade	42
Sacred Heart	13
Friends Academy	14
Portledge	11
Kellenberg	7
Our Lady of Mercy Academy	10
Greenvale	13
Holy Child Academy	11
Ascent	3
Rosemary Kennedy School	1
Barry Tech	14
Vincent Smith	2
Carman Road School	1
Jerusalem Ave School	1

CCA NET	1
Seaman Neck	1
St. Peter of Alcantara	1
Waldorf	3
Summit ES	1
Summit HS	1
Brookville CCS	1
Career Prep HS	1
Harmony Heights	1
Nicholas Center	1
Elija School	1
Village School	1
Westbrook School	1
Willet Avenue MS	1
Ss. Joachim & Anne	1
Madonna Heights*	2
Holy Martyrs*	4
Shelter Rock Academy*	<u>1</u>
	262

**By Other Contractors:**

Private & Parochial	5
Special Education, Vocation & BOCES	<u>2</u>
	7

**TOTAL:** 3135

\* New for this school year

**UNDISTRIBUTED**

**A 9000 - EMPLOYEE BENEFITS**

**Pension Costs**

All school employees participate in one of two pension plans – the New York State Employees Retirement System (clerical, aides, facilities staff, security guards, nurses) or the New York State Teachers Retirement System (teachers, administrators, teacher assistants). All school districts are required by law to fund a portion of these pensions through employer contributions. There are six tiers of employees in both pension systems and each tier offers various state pension benefits. These tiers are determined by when an employee first joins the system. Contribution rates can vary depending upon what tier the employee is in the New York State Employees Retirement System. See page 64 for more information.

**Social Security**

Employers are required to match the employee contribution amount into the Federal Social Security Fund and Medicare Fund. The 18-19 contribution rate for social security is 6.2% of salary to a maximum of \$128,700. The Medicare contribution rate of 1.45% is not subject to a salary ceiling.

**Worker's Compensation/Unemployment Insurance**

In November 2010, the District joined the Nassau County Schools Cooperative Self-Insurance Plan for Workers' Compensation. The District had been self-insured for Workers' Compensation as a single entity prior to that date. Payments made to the cooperative cover the District's share of medical and hospital bills, restoration of lost wages, any adjudicated awards from the New York State Workers' Compensation Board, and to provide for incurred but not yet reported claims for all claims occurring after November 1, 2010. The District remains self-insured for claims occurring prior to that date. Claims administration is provided by a private company which specializes in Workers' Compensation. The District is also self-insured for unemployment insurance. Unemployment claims are submitted to the District and payments are made to the New York State Department

of Labor. The category is funded through appropriations in the General Fund.

#### **Dental Insurance/Life Insurance/Disability/Employee Assistance Plan**

In accordance with collective bargaining agreements with employee labor groups, the District provides a dental plan, a group term life insurance plan, a disability plan, and an employee assistance plan which helps employees during periods of physical, psychological, or social problems.

#### **Benefits Trust Fund**

In accordance with collective bargaining agreements with labor groups, the district contributes to a benefits trust fund where teachers draw from the fund for uninsured medical costs, professional development and other professional expenses, and to a 403 (b) plan in the case of the administrators bargaining unit and the Cabinet.

#### **Annuity Management**

In accordance with IRS regulations, employees are offered a tax deferred annuity program, (403(b)), whereby an employee, through payroll deductions, can save money toward their retirement and defer paying Federal, State, and City taxes until they retire in later years. There are strict IRS regulations governing tax deferred annuities and the District uses a third party administrator to monitor the payroll deductions and ensure IRS compliance.

#### **Health Insurance**

The District participates in the New York State Empire Plan which affords employees individual or family health insurance. In 2017-18 approximately 417 employees and 360 retirees are afforded health insurance. See Appendix Tables on health insurance.

#### ***A 9700 - DEBT SERVICE***

This category covers the costs associated with the District's short term borrowing (one year) of Tax Anticipation Notes (TANs). Property taxes are paid twice during the year – December and May. The District's fiscal year is July 1 – June 30. Since 89% of the District's revenues are derived by taxes, the District is "cash poor" the first half of the fiscal year. Therefore, if necessary, schools throughout the region issue TANs to fund the first half of the fiscal year. These TAN's are paid back at the end of the fiscal year in June.

#### ***A 9900 - INTERFUND TRANSFERS***

This category includes transfers from the General Fund: to the Special Aid Fund to cover the costs of the Summer Special Education program, which is a mandated program; to the Debt Service Fund for payments and interest on long term bonds; to the Capital Projects Fund for capital improvements; and to the Cafeteria Fund to support the cost of the free and reduced lunch program.

### **III. 2018-2019 EXPENDITURE PLAN**

# A 1010 BOARD OF EDUCATION

					Expenditures	Budget	Proposed	\$ Variance	% Variance
					16-17	17-18	Budget 18-19	18-19 vs. 17-18	18-19 vs. 17-18
					\$83,864	\$49,636	\$65,750	\$16,114	32.5%
1010	161	09	62	Salaries - Clerical (.40, .40, .40, .40)*	35,972	36,436	38,250 **	1,814	5.0%
1010	169	09	62	Overtime - Clerical	1,956	0	0 1	0	0.0%
1010	401	09	62	Association Memberships	10,909	11,000	14,750 2	3,750	34.1%
1010	402	09	62	Mandated Board Workshops	198	750	750	0	0.0%
1010	420	09	62	Miscellaneous Contractual	34,173	850	850 3	0	0.0%
1010	491	09	62	BOCES Services - Board Docs	0	0	10,350 4	10,350	0.0%
1010	503	09	62	Supplies - Non Instructional	279	400	400	0	0.0%
1010	506	09	62	Meetings/District Events	377	200	400	200	100.0%

1. The District strictly limits the use of clerical overtime. Any clerical overtime incurred is centrally administered by the Office of the Superintendent.
2. Includes NYS School Board Association dues and, in 18-19, the Nassau Suffolk School Boards Association. Membership in these organizations is essential.
3. Miscellaneous Contractual includes policy manual updates, and in 16-17, consulting services associated with the search for a new Superintendent as a result of the retirement of the incumbent.
4. In 17-18, the District contracted through Nassau BOCES for BoardDocs, a web-based service that enables the District to enhance aspects of the governance process and communications between Administration, the Manhasset community, and the Board of Education.

\* Key to all parenthetical information: (16-17 Actual Full Time Equivalent, 17-18 Budgeted Full Time Equivalent, 17-18 Actual Full Time Equivalent, 18-19 Budgeted Full Time Equivalent).

\*\* NOTE: In the last nine years, Central Office employees, who are not affiliated with a collective bargaining unit, have received salary increases as follows: 1% in 09-10, 0% in 10-11 and 11-12, 1.5% in 12-13, 0% in 13-14, 2% in 14-15, 1.5% in 15-16, and generally 2% in 16-17 and 17-18, with certain employees receiving additional salary adjustments. The 18-19 budget generally provides for a 2% salary increase for these employees.

The District's collective bargaining agreements with the Manhasset Administrators and Supervisors Association (MASA), the Manhasset Education Association (MEA) and the Manhasset Educational Support Personnel Association (MESPA) each expired on June 30, 2016 and were re-negotiated in 16-17. The four-year settlement with the MEA provides for full increment in each year and a 0%, 0.75%, 1% and 0.75% raise in 16-17, 17-18, 18-19 and 19-20, and 1% added to schedule B and C stipends and off-hour compensation in 17-18 and 19-20 only. The teachers' contribution to the health insurance premium costs increases 1% in 17-18 to 23%. The three-year settlement with the MESPA includes full increment and a 0.75% raise effective January 1, 2017 and July 1, 2017 and 0.0% in 18-19. Members of the Manhasset Administrators and Supervisors Association gave up their contractually-agreed-to raises in 13-14, received a fixed \$ amount salary increase in 14-15 and received a 2% salary increase in 15-16, with adjustments made for certain positions to better conform the salary to the responsibilities of the position. The new MASA four-year contract provides for salary increases of 2% for 16-17 and 17-18, and 1% for 18-19 and 19-20, as well as adjustments for certain positions to better conform the salary to the responsibilities of the position.

					Expenditures	Budget	Proposed	\$ Variance	% Variance
					16-17	17-18	Budget 18-19	18-19 vs. 17-18	18-19 vs. 17-18
					\$12,672	\$12,925	\$13,185	\$260	2.0%
1040	161	09	62	Stipend - District Clerk	12,672	12,925	13,185	260	2.0%

**A 1060 DISTRICT MEETINGS <sup>1</sup>**

					Expenditures	Budget	Proposed	\$ Variance	% Variance
					16-17	17-18	Budget 18-19	18-19 vs. 17-18	18-19 vs. 17-18
					<b>\$24,114</b>	<b>\$26,036</b>	<b>\$25,459</b>	<b>(\$577)</b>	<b>-2.2%</b>
1060	169	09	62	Overtime - Clerical	2,540	2,500	2,500 2	0	0.0%
1060	417	09	62	Rental - Equipment (Voting Machines)	1,520	1,750	1,750 3	0	0.0%
1060	419	09	62	Advertising (Notice of Election)	3,170	3,750	3,500	(250)	-6.7%
1060	420	09	62	Miscellaneous Contractual	1,280	2,000	2,000 4	0	0.0%
1060	491	09	62	BOCES Services	13,760	14,036	13,709 5	(327)	-2.3%
1060	503	09	62	Supplies - Non Instructional	1,844	2,000	2,000	0	0.0%

1. Includes expenses related to the budget and other school district votes.

2. Includes District staff overtime on the day of the vote.

3. Includes rental cost of optical scan voting machines.

4. Includes non-District staff wages on the day of the vote.

5. Voter registration system for budget vote.

**1000 TOTAL BOARD OF EDUCATION**

**\$120,650      \$88,597      \$104,394      \$15,797      17.8%**

**A 1240 SUPERINTENDENT OF SCHOOLS**

					Expenditures	Budget	Proposed	\$ Variance	% Variance
					16-17	17-18	Budget 18-19	18-19 vs. 17-18	18-19 vs. 17-18
					<b>\$352,277</b>	<b>\$341,203</b>	<b>\$350,425</b>	<b>\$9,222</b>	<b>2.7%</b>
1240	150	09	63	Salary - Superintendent of Schools (1.0, 1.0, 1.0, 1.0)	294,150	265,000	270,300 3	5,300	2.0%
1240	161	09	63	Salaries - Clerical ( .60, .60, .60, .60)	53,958	54,653	57,375 2	2,722	5.0%
1240	163	09	63	Substitutes - Clerical	0	0	0 1	0	0.0%
1240	169	09	63	Overtime - Clerical	0	17,500	17,500 1	0	0.0%
1240	400	09	63	Travel - District Related	0	0	0	0	0.0%
1240	401	09	63	Association Memberships	3,043	3,000	3,500	500	16.7%
1240	503	09	63	Supplies - Non Instructional	296	300	1,000	700	233.3%
1240	506	09	63	Meetings - Events	830	750	750	0	0.0%

1. The District strictly limits the use of clerical substitutes and clerical overtime. Any clerical overtime incurred is centrally administered by the Office of the Superintendent and charged to the department when incurred.

2. See NOTE on page 1.

3. Salary decrease in 17-18 reflects retirement.

# **A 1310 BUSINESS ADMINISTRATION**

					Expenditures	Budget	Proposed	\$ Variance	% Variance
					16-17	17-18	Budget 18-19	18-19 vs. 17-18	18-19 vs. 17-18
					<b>\$655,595</b>	<b>\$696,898</b>	<b>\$714,777</b>	<b>\$17,879</b>	<b>2.6%</b>
1310	150	09	64	Salary - Deputy Supt. For Business & Finance (1.0, 1.0, 1.0, 1.0)	205,000	209,100	219,300 5	10,200	4.9%
1310	151	09	64	Salary - Manager Business Operations (1.0, 1.0, 1.0, 1.0)	91,612	93,343	102,412 5	9,069	9.7%
1310	161	09	64	Salaries - Clerical (5.10, 5.10, 5.10, 5.10)	304,134	343,071	345,631 6	2,560	0.7%
1310	162	09	64	Salaries - Bookroom & Fixed Assets	7,735	6,903	6,903 1	0	0.0%
1310	163	09	64	Substitutes - Clerical	0	0	0 2	0	0.0%
1310	169	09	64	Overtime - Clerical	7,079	0	0 2	0	0.0%
1310	204	09	64	Equipment - Non Instructional	0	500	500	0	0.0%
1310	400	09	64	Travel - District Related	0	150	150	0	0.0%
1310	401	09	64	Association Memberships	1,600	1,600	1,650	50	3.1%
1310	416	09	64	Copier Lease	4,524	4,524	4,524	0	0.0%
1310	420	09	64	Miscellaneous Contractual	28,856	27,292	27,292 3	0	0.0%
1310	448	09	64	Prof. Fees & Charges	2,790	7,500	3,500 4	(4,000)	-53.3%
1310	503	09	64	Supplies - Non Instructional	2,265	2,915	2,915	0	0.0%

2. The District strictly limits the use of clerical substitutes and clerical overtime. Any clerical overtime incurred is centrally administered by the Office of the Superintendent.
3. Reflects cost of Finance Manager's nVision Accounting, Human Resources and Accounts Payable System, ACORN Payroll Printing System, and in 17-18, an app version upgrade for the Real Asset Management System.
4. Reflects expenses related to preparation of 1095s related to the requirements of the Affordable Care Act. Decrease reflects that W-2s and 1099s are now prepared in-house.
5. In 17-18, the salaries of the Deputy Superintendent and the Business Manager increased to better conform to the responsibilities of their respective positions.
6. See NOTE on page 1. In 16-17, a staff member retired and the duties of members of the Business Office were reorganized. An appropriate replacement with skills consistent with the reorganization was not secured until 17-18.

# **A 1320 AUDITING**

					Expenditures	Budget	Proposed	\$ Variance	% Variance
					16-17	17-18	Budget 18-19	18-19 vs. 17-18	18-19 vs. 17-18
					<b>\$124,075</b>	<b>\$122,000</b>	<b>\$118,304</b>	<b>(\$3,696)</b>	<b>-3.0%</b>
1320	161	09	64	Salary - Claims Auditor (.70, .70, .70, .70)	41,095	44,700	40,004 1	(4,696)	-10.5%
1320	420	09	64	Misc. Contractual	7,500	5,900	5,900 2	0	0.0%
1320	448	09	64	Professional Fees (External Auditor)	40,500	41,400	42,400 3	1,000	2.4%
1320	458	09	64	Internal Auditor	34,980	30,000	30,000 4	0	0.0%

1. Reflects review services related to the District's disbursements, among other audit review responsibilities, as required by NYS regulations. In 17-18, the position's hours were fixed at 25 hours per week. See also NOTE on page 1.
2. Reflects expenses related to an actuarial study required by Governmental Accounting Standards Board Statement No. 45 to prepare the District's audited financial statements.
3. Reflects services related to the District's external audit as required by NYS regulations.
4. Reflects projected scope of internal audit function, which function is required by NYS regulations.

								\$ Variance	% Variance
<b>A 1325 TREASURER</b>								<b>18-19</b>	<b>18-19</b>
				Expenditures	Budget	Proposed		vs.	vs.
				16-17	17-18	Budget 18-19		17-18	17-18
				<b>\$113,883</b>	<b>\$116,161</b>	<b>\$122,400</b>		<b>\$6,239</b>	<b>5.4%</b>
1325	161	09	64	Salary - District Treasurer (1.0, 1.0, 1.0, 1.0)	113,883	116,161	122,400 1	6,239	5.4%

1. See NOTE page 1. in 17-18, the salary of the District Treasurer was increased to better conform the salary to the responsibilities of the position.

<b>A 1345 PURCHASING</b>								<b>\$ Variance</b>	<b>% Variance</b>	
				<b>Expenditures</b>	<b>Budget</b>	<b>Proposed</b>		<b>18-19</b>	<b>18-19</b>	
				<b>16-17</b>	<b>17-18</b>	<b>Budget</b>		<b>vs.</b>	<b>vs.</b>	
						<b>18-19</b>		<b>17-18</b>	<b>17-18</b>	
					<b>\$42,223</b>	<b>\$80,300</b>	<b>\$21,690</b>	<b>(\$58,610)</b>	<b>-73.0%</b>	
1345	161	09	64	Stipend - Purchasing Agent (1.0, 1.0, 0.0, 0.0)	32,899	70,000	12,240	1	(57,760)	-82.5%
1348	169	09	64	Overtime - Clerical Purchasing Agent	0	0	0		0	0.0%
1345	419	09	64	Advertising (Bids)	874	1,850	1,000		(850)	-45.9%
1345	448	09	64	Professional Fees & Charges (District Bidding Services)	7,700	7,700	7,700		0	0.0%
1345	491	09	64	BOCES Services (Co-operative Bidding Services)	750	750	750		0	0.0%

<b>A 1345 PURCHASING</b>								<b>\$ Variance</b>	<b>% Variance</b>	
				<b>Expenditures</b>	<b>Budget</b>	<b>Proposed</b>		<b>18-19</b>	<b>18-19</b>	
				<b>16-17</b>	<b>17-18</b>	<b>Budget</b>		<b>vs.</b>	<b>vs.</b>	
						<b>18-19</b>		<b>17-18</b>	<b>17-18</b>	
					<b>\$42,223</b>	<b>\$80,300</b>	<b>\$21,690</b>	<b>(\$58,610)</b>	<b>-73.0%</b>	
1345	161	09	64	Stipend - Purchasing Agent (1.0, 1.0, 0.0, 0.0)	32,899	70,000	12,240	1	(57,760)	-82.5%
1348	169	09	64	Overtime - Clerical Purchasing Agent	0	0	0		0	0.0%
1345	419	09	64	Advertising (Bids)	874	1,850	1,000		(850)	-45.9%
1345	448	09	64	Professional Fees & Charges (District Bidding Services)	7,700	7,700	7,700		0	0.0%
1345	491	09	64	BOCES Services (Co-operative Bidding Services)	750	750	750		0	0.0%

					Expenditures	Budget	Proposed		\$ Variance	% Variance
					16-17	17-18	Budget		18-19	18-19
							18-19		vs.	vs.
									17-18	17-18
<b>A 1380 FISCAL AGENT</b>					<b>\$15,415</b>	<b>\$15,415</b>	<b>\$15,615</b>		<b>\$200</b>	<b>1.3%</b>
1380	448	09	64	Professional Fees & Charges	15,415	15,415	15,615	1	200	1.3%

					Expenditures	Budget	Proposed		\$ Variance	% Variance
					16-17	17-18	Budget		18-19	18-19
							18-19		vs.	vs.
									17-18	17-18
<b>A 1380 FISCAL AGENT</b>					<b>\$15,415</b>	<b>\$15,415</b>	<b>\$15,615</b>		<b>\$200</b>	<b>1.3%</b>
1380	448	09	64	Professional Fees & Charges	15,415	15,415	15,615	1	200	1.3%

<b>1300 TOTAL FINANCE</b>	<b>\$951,191</b>	<b>\$1,030,774</b>	<b>\$992,786</b>	<b>(\$37,988)</b>	<b>-3.7%</b>
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<b>1300 TOTAL FINANCE</b>	<b>\$951,191</b>	<b>\$1,030,774</b>	<b>\$992,786</b>	<b>(\$37,988)</b>	<b>-3.7%</b>
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1420 LEGAL					Expenditures 16-17	Budget 17-18	Proposed Budget 18-19		\$ Variance	% Variance
									18-19 vs. 17-18	18-19 vs. 17-18
					\$415,280	\$394,480	\$394,480		\$0	0.0%
1420	429	09	27	Legal Services, Special Ed.	121,179	125,000	125,000	1	0	0.0%
1420	445	09	65	General Retainer	60,000	60,000	60,000		0	0.0%
1420	446	09	65	General Legal Services	159,707	134,480	134,480	2	0	0.0%
1420	447	09	65	Legal Services, Labor Relations	74,394	75,000	75,000	3	0	0.0%

1. Includes consultation with legal counsel on special education matters, including impartial hearings conducted pursuant to due process demands related to the recommendations of the Committee on Special Education.
2. Includes consultations with legal counsel on a myriad of issues in addition to those covered by the general retainer. Includes contractual review and advice related thereto, student matters, adversarial proceedings, compliance issues, etc.
3. Includes legal fees related to negotiations with the District's collective bargaining units and consultations with counsel on matters concerning these agreements, and other matters concerning the District's personnel. All of the District's collective bargaining agreements were re-negotiated during 16-17.

#### A 1430 PERSONNEL

				Expenditures	Budget	Proposed		\$ Variance	% Variance
				16-17	17-18	Budget		18-19	18-19
						18-19		vs.	vs.
								17-18	17-18
				\$299,269	\$293,406	\$430,698		\$137,292	46.8%
1430	150	09	65	Salaries - Administrator (.40, .40, .40, 1.00)	80,067	81,669	211,000 1	129,331	158.4%
1430	161	09	65	Salaries - Clerical (2.4, 2.4, 2.4, 2.4)	156,500	159,379	165,848 2	6,469	4.1%
1430	163	09	65	Substitutes - Clerical	0	0	0 3	0	0.0%
1430	169	09	65	Overtime - Clerical	9,853	0	0 3	0	0.0%
1430	204	09	65	Equipment - Non Instructional	0	0	0	0	0.0%
1430	400	09	65	Travel - District Related	1,109	100	1,100	1,000	1000.0%
1430	401	09	65	Association Memberships	300	350	350	0	0.0%
1430	416	09	65	Copier Lease	2,262	2,262	2,262	0	0.0%
1430	419	09	65	Advertising (Recruitment)	0	2,000	2,000 6	0	0.0%
1430	420	09	65	Miscellaneous Contractual	19,650	13,250	13,250 4	0	0.0%
1430	426	09	65	Employee Physicals	3,931	8,000	8,000 5	0	0.0%
1430	491	09	65	BOCES Services	24,800	25,296	25,788 6	492	1.9%
1430	503	09	65	Supplies - Non Instructional	697	750	750	0	0.0%
1430	506	09	65	Meetings - Events	100	350	350	0	0.0%

1. Prior to 18-19, the Office of Human Resources was overseen by a District administrator whose duties were split. In 18-19, the office will be staffed by a full-time administrator promoted from within the District to this position.
2. See NOTE on page 1. Additional compensation increases were granted in 17-18 for support staff whose level of responsibilities increased.
3. The District strictly limits the use of clerical overtime and clerical substitutes wherever possible. Any clerical overtime incurred is centrally administered by the Office of the Superintendent.
4. Includes VeriTime, a time and attendance management system (with training) that integrates with AESOP (see below). The system has automated employee time and attendance data capture and proper tracking of compliance with the Affordable Care Act. 16-17 includes expenses for professional consultations related to certain employee matters.
5. The District refers staff to outside physicians for medical evaluations as appropriate.
6. Includes teacher certification services and negotiations information services and expenses related to an online substitute management system (AESOP) and for an online employee application system (OLAS). The use of AESOP allowed the District to eliminate substitute callers at the elementary schools. The use of OLAS reduced the budget for advertising costs for open staff positions.

#### A 1460 RECORDS MANAGEMENT

				Expenditures	Budget	Proposed		\$ Variance	% Variance
				16-17	17-18	Budget		18-19	18-19
						18-19		vs.	vs.
								17-18	17-18
				\$32,170	\$7,250	\$7,143		(\$107)	-1.5%
1460	161	09	65	Stipend - Records Management	0	0	0 1	0	0.0%
1460	204	09	65	Equipment - Non Instructional	0	0	0	0	0.0%
1460	420	09	65	Miscellaneous Contractual	12,484	2,000	2,000 2	0	0.0%
1460	491	09	65	BOCES Services	19,050	5,000	4,893 2,3	(107)	-2.1%
1460	503	09	65	Supplies - Non Instructional	636	250	250	0	0.0%

1. These responsibilities have been transferred to the position of District Clerk.
2. Includes records retention services, blueprinting, and microfilming of student records. In 16-17, expenses were incurred to purge and digitize personnel records.
3. Provision is made to annually digitize new personnel records.

**A 1480 CENTRAL REGISTRATION & PUBLIC INFO.**

					Expenditures	Budget	Proposed Budget	\$ Variance	% Variance
					16-17	17-18	18-19	18-19 vs. 17-18	18-19 vs. 17-18
					\$86,566	\$94,872	\$115,961	\$21,089	22.2%
1480	160	09	65	Central Registration - Clerical (1.0, 1.0, 1.0, 1.0)	43,385	47,546	49,199 5	1,653	3.5%
1480	169	09	65	Central Registration - Overtime	10,258	7,500	7,500 3	0	0.0%
1480	204	09	65	Equipment	0	0	0	0	0.0%
1480	400	09	65	Travel - District Related	0	0	0	0	0.0%
1480	401	09	65	Association Memberships	65	100	100	0	0.0%
1480	415	09	65	Printing	18,439	19,000	14,000 1	(5,000)	-26.3%
1480	416	09	65	Copier Lease	1,137	1,137	1,137	0	0.0%
1480	418	09	65	Postage	4,155	7,000	6,000	(1,000)	-14.3%
1480	420	09	65	Misc. Contractual	5,764	10,500	6,500 2,4	(4,000)	-38.1%
1480	448	09	65	Professional Fees & Charges	0	0	0	0	0.0%
1480	491	09	65	BOCES - Community & Registration Translations	3,330	1,689	31,225 1,4	29,536	1748.7%
1480	503	09	65	Supplies - Non Instructional	33	300	300	0	0.0%
1480	505	09	65	Professional Literature	0	0	0	0	0.0%
1480	506	09	65	Meetings - Events	0	100	0	(100)	-100.0%

1. Reflects layout design and printing fees for the budget brochure and the school calendar. Reduction relates to the retention in 17-18 of Syntax through Nassau BOCES. Services related to the District's budget brochure and school calendar, previously recorded here, are reclassified to 1480 491 09 65. See footnote 5 below.
2. Includes membership in SCOPE. 17-18 includes translation services provided by outside contractors. See footnote 4.
3. The Central Registration office workload is such that overtime is required at certain times of the year.
4. In 15-16, new CR154 regulations adopted by the State Education Department expanded the District's requirement to provide translation services at District meetings and in District notifications. In 17-18, certain translation services are provided by outside contractors, and not BOCES. In 18-19, certain translation services will be provided by a Teacher Assistant hired in 17-18 for ENL instructional purposes. Also, in 17-18, the District retained Syntax through Nassau BOCES to provide comprehensive communications services, including budget brochure, school calendar and communications initiatives: newsletters, press and video news releases, website updates, and strategic communications consultations.
5. Increase in 17-18 reflects stipend for assuming additional responsibilities in 16-17.

**1400 TOTAL LEGAL, PERSONNEL AND COMMUNITY**

**\$833,285      \$790,008      \$948,282      \$158,274      20.0%**

**A 1620 OPERATION OF PLANT**

					Expenditures	Budget	Proposed Budget	\$ Variance	% Variance
					16-17	17-18	18-19	18-19 vs. 17-18	18-19 vs. 17-18
					\$4,047,793	\$3,880,449	\$3,996,885	\$116,436	3.0%
					\$943,106	\$761,716	\$776,113	\$14,397	1.9%
1620	163	01	66	Substitutes - Custodians & Cleaners	11,696	3,080	3,080	0	0.0%
1620	169	01	66	Overtime - Custodians & Cleaners	13,479	14,675	14,675 4	0	0.0%
1620	170	01	66	Salaries - Custodians & Cleaners (7.0, 7.0, 7.0, 7.0)	380,852	393,411	400,208	6,797	1.7%
1620	203	01	66	Equipment - Building & Grounds	20,150	30,000	36,750 1	6,750	22.5%
1620	204	01	66	Equipment - Non Instructional	0	3,200	3,200 ↓	0	0.0%

1. Reflects program to invest in District's infrastructure, equipment, furnishings and repair and maintenance thereon, District-wide. The District-wide budget is allocated as projects warrant. District-wide security enhancements continue to be made in the wake of the Sandy Hook and Parkland tragedies. In 18-19, equipment budgets are increased across all buildings. See NOTES below.

A 1620 OPERATION OF PLANT								\$ Variance	% Variance
					Expenditures	Budget	Proposed	18-19	18-19
					16-17	17-18	Budget	vs.	vs.
							18-19	17-18	17-18
1620	207	01	66	Furniture & Furnishings - Instructional	3,280	4,000	20,000	16,000	400.0%
1620	410	01	66	Repairs - Building	213,941	20,000	20,000	0	0.0%
1620	411	01	66	Repair/Service - Plumbing, Sewers	11,906	8,500	8,500	0	0.0%
1620	412	01	66	Repair/Service - Electrical	550	3,750	3,750	0	0.0%
1620	413	01	66	Repair/Service - HVAC	55,940	6,000	6,000	0	0.0%
1620	420	01	66	Miscellaneous Contractual	18,031	27,000	13,500	(13,500)	-50.0%
1620	430	01	66	Cartage	8,065	7,000	8,250	1,250	17.9%
1620	431	01	66	Natural Gas	58,343	80,000	80,000	0	0.0%
1620	432	01	66	Water	4,000	4,500	7,100	2,600	57.8%
1620	433	01	66	Telephone	4,511	5,500	5,000	(500)	-9.1%
1620	434	01	66	Electricity	110,953	115,000	115,000	0	0.0%
1620	435	01	66	Heating Oil	0	5,000	0	(5,000)	-100.0%
1620	437	01	66	Natural Gas Contra Account	0	0	0	0	0.0%
1620	503	01	66	Supplies - Non Instructional	0	100	100	0	0.0%
1620	520	01	66	Supplies - Cleaning	26,529	30,000	30,000	0	0.0%
1620	535	01	66	Uniforms	880	1,000	1,000	0	0.0%

2. Includes various service contracts for fire, smoke, and security systems and alarms, pest control, elevator, gym floor maintenance, field maintenance, geese control, etc. Provision is also made for contractual expenses related to building equipment service. In 18-19, budget lines reflect expense experience and funds are reallocated, generally to building equipment and furnishings.
3. The energy forecast is sensitive to economic conditions. The District's primary heating fuel is natural gas. In 10-11, the District joined a consortium for lower cost cooperative purchasing of natural gas. Heating oil is used as a backup fuel. Therefore, 17-18 reflects a provision for re-filling of new oil tanks at Munsey Park and the Secondary School. The 18-19 budget anticipates that electricity costs have stabilized, and the budget is consistent with 16-17 expense experience, allowing for modest increases in 17-18 and 18-19. Natural gas costs remain volatile and were unusually low in 16-17. This is not the case in 17-18, nor is it anticipated to be in 18-19. The District utilizes an outside service to challenge utility billings. The savings are reflected as a contra-account, net of fees to the outside service.
4. Overtime in Operation and Maintenance of Plant: Certain overtime is reimbursed by outside organizations that use District facilities. In 16-17, such reimbursement approximated 13% of total overtime costs. District overtime that is not reimburseable can result from after-hours events such as: school dances, music and art events, and school sports activities, snow removal, off-hours mechanical breakdowns, and responding to security issues, as well as extra custodial and maintenance work, especially in the summer.

**NOTES:** Re: Equipment can include wet/dry vacuums, floor scrubbers, backpack vacuums, high-speed buffers, blinds, security-related equipment, vehicles and other custodial maintenance equipment and AEDs. Furniture and furnishings can include instruction-related tables, desks and chairs, etc. It also includes provision for equipment for certain capital projects. In 18-19, provision is made for classroom furniture in all three schools, in accordance with a District initiative to ensure our classrooms are future ready. 17-18 includes at all schools: sanitizing/disinfecting machines, high roller air movers, refrigerated and filtered water fountains, portable radios, and door hardware. 16-17 included refrigerated and filtered water fountains, mini auto scrubbers, portable radios, replacement and new security cameras, wet/dry vacuums, and window air conditioning units.

Re: Building Repairs can include carpet, tile, and flooring replacement, ceiling tile and window blind replacement, simple plumbing and electrical repairs, simple roof leakage repairs, rotational painting of classrooms, gyms, and public spaces, gym floor sanding and sealing, glass replacement, window balance and glazing repairs, and stair tread replacement, as applicable at each building. 16-17 included, at Munsey Park: exterior painting entire school, auditorium fire curtain system repair, auditorium carpeting replacement and stage floor sanding and refinishing, auditorium house light lamp maintenance, auditorium door replacement, duct cleaning, Main Office air conditioning project, executive telephone remote access into PA system, PA speakers installed in all bathrooms to improve communications during emergencies, heating controls improvements, steam trap replacement, nurse's office tile replacement, elevator hydraulic seal repair, recovering of sound panels in multi-purpose room, exterior security lights replacement (4) to LED units, gym floor refinishing, water fountain replacements and related plumbing

**NOTES:** improvements, water meter replacement, and installation of height adjustable basketball backstops, science room – room darkening shades, and boiler breech insulation repair; at Shelter Rock: executive telephone remote access into PA system, PA speakers installed in all bathrooms to improve communications during emergencies, exterior parking/traffic/directional sign replacement, gym floor refinishing, water fountain replacements and related plumbing improvements, Science Room room-darkening shades, stair tread project, corridor cove base replacement, cafeteria speaker installations; at the Secondary School: window and door shades various locations, PA speakers installed in all bathrooms to improve communications during emergencies, plumbing repairs to cast iron waste lines, locker repairs and varsity storage door replacement, gym bleachers and basketball backstops inspections and maintenance, heating system vacuum pump repairs; boiler tube replacement and other miscellaneous boiler repairs, gym floor refinishing, water fountain replacements and related plumbing improvements, water meter replacement, Master Clock system replacement, Middle School Gym lamp replacement to LED, exterior door replacement, and window balance repairs – miscellaneous locations. 17-18 includes, at Munsey Park: cleaning and repairs to Library drapes, window blinds replacement, replacement of backflow protection device, copy room air conditioning split, refurbishment of 70 auditorium seats, multi-purpose room floor refinishing, installation of height-adjustable basketball hoops; at Shelter Rock: refurbishment of Nurse's office, air conditioning split in kitchen; at Secondary School: renovation of the Middle School Computer Lab and the Social Studies Lab, the Attendance Office, and the Office of the Dean of Students; installation of wall padding in Fitness Center and Middle School gym, replacement of wrestling room lockers, cafeteria wall painting and faculty cafeteria improvements, senior SPA improvements, installation of classroom window shades, and Middle School parking lot entry door project. In addition, gym floor screenings, main school entrance sign projects, corridor and classroom ceiling tile replacement and replacement of water fountains with filtered water fountains was completed at all three buildings.

							\$ Variance		% Variance	
					Expenditures	Budget	Proposed Budget	18-19 vs. 17-18	18-19 vs. 17-18	
					16-17	17-18	18-19			
SHELTER ROCK					\$826,251	\$763,099	\$759,512	(\$3,587)	-0.5%	
1620	163	02	66	Substitutes - Custodians & Cleaners	32,934	3,080	3,080	0	0.0%	
1620	169	02	66	Overtime - Custodians & Cleaners	13,204	14,675	14,675	1	0	0.0%
1620	170	02	66	Salaries - Custodians & Cleaners (7.0, 7.0, 7.0, 7.0)	362,414	388,394	371,957	2	(16,437)	-4.2%
1620	203	02	66	Equipment - Building & Grounds	22,970	30,000	36,750	1	6,750	22.5%
1620	204	02	66	Equipment - Non Instructional	0	3,200	3,200		0	0.0%
1620	207	02	66	Furniture & Furnishings - Instructional	9,020	4,000	20,000		16,000	400.0%
1620	410	02	66	Repairs - Building	115,059	20,000	20,000		0	0.0%
1620	411	02	66	Repair/Service - Plumbing, Sewers	5,748	8,500	8,500		0	0.0%
1620	412	02	66	Repair/Service - Electrical	0	3,750	3,750		0	0.0%
1620	413	02	66	Repair/Service - HVAC	16,159	6,000	6,000	↓	0	0.0%
1620	420	02	66	Miscellaneous Contractual	13,295	27,000	13,500	1	(13,500)	-50.0%
1620	430	02	66	Cartage	6,348	6,000	6,500		500	8.3%
1620	431	02	66	Natural Gas	49,172	65,000	65,000	1	0	0.0%
1620	432	02	66	Water	10,278	6,500	10,000		3,500	53.8%
1620	433	02	66	Telephone	4,918	6,000	5,500		(500)	-8.3%
1620	434	02	66	Electricity	136,028	140,000	140,000		0	0.0%
1620	435	02	66	Heating Oil	0	0	0		0	0.0%
1620	437	02	66	Natural Gas Contra Account	0	0	0	↓	0	0.0%
1620	503	02	66	Supplies - Non-Instructional	0	100	100		0	0.0%
1620	520	02	66	Supplies - Cleaning	27,413	30,000	30,000		0	0.0%
1620	535	02	66	Uniforms	1,291	900	1,000		100	11.1%

1. See Munsey Park footnotes and notes on page 7 and above.

2. 16-17 expense reflects retirements whose positions were filled by substitutes. In 18-19, a seasoned cleaner was promoted to maintainer-helper, and his salary was transferred to 1621 170 02 66. He is replaced here at a lower salary.

**A 1620 OPERATION OF PLANT**

A 1620 OPERATION OF PLANT					Expenditures	Budget	Proposed	\$ Variance	% Variance	
					16-17	17-18	Budget	18-19		
							18-19	vs.	vs.	
								17-18	17-18	
MIDDLE SCHOOL					\$517,719	\$541,386	\$539,139	(\$2,247)	-0.4%	
1620	163	03	66	Substitutes - Custodians & Cleaners	0	10,000	10,000	1	0	0.0%
1620	169	03	66	Overtime - Custodians & Cleaners	0	5,296	5,296	1,2	0	0.0%
1620	170	03	66	Salaries-Custodians & Cleaners (4.30, 4.30, 4.30, 4.30)	218,132	246,190	235,443	3	(10,747)	-4.4%
1620	203	03	66	Equipment - Building & Grounds	2,531	10,000	15,000	2	5,000	50.0%
1620	204	03	66	Equipment - Non Instructional	799	3,000	3,000	↓	0	0.0%
1620	207	03	66	Furniture & Furnishings - Instructional	476	3,500	10,000		6,500	185.7%
1620	410	03	66	Repairs - Building	72,316	30,000	30,000		0	0.0%
1620	411	03	66	Repair/Service - Plumbing, Sewers	7,905	6,500	6,500		0	0.0%
1620	412	03	66	Repair/Service - Electrical	0	1,500	1,500		0	0.0%
1620	413	03	66	Repair/Service - HVAC	21,745	10,000	10,000	↓	0	0.0%
1620	420	03	66	Miscellaneous Contractual	5,404	10,000	9,000	2	(1,000)	-10.0%
1620	430	03	66	Cartage	5,682	6,500	6,000		(500)	-7.7%
1620	431	03	66	Natural Gas	41,525	48,000	48,000	2	0	0.0%
1620	432	03	66	Water	7,664	6,000	8,000	↓	2,000	33.3%
1620	433	03	66	Telephone	3,846	4,500	4,500		0	0.0%
1620	434	03	66	Electricity	113,237	116,500	116,500		0	0.0%
1620	438	03	67	Natural Gas Contra Account	0	0	0		0	0.0%
1620	435	03	66	Heating Oil	0	3,500	0		(3,500)	-100.0%
1620	503	03	66	Supplies - Non-Instructional	0	100	100		0	0.0%
1620	520	03	66	Supplies - Cleaning	15,699	19,500	19,500		0	0.0%
1620	535	03	66	Uniforms	758	800	800		0	0.0%

1. Substitute and overtime at the Secondary School is recorded in the High School budget code.

2. See Munsey Park footnotes and notes on page 7.

3. Decrease reflects retirement.

**A 1620 OPERATION OF PLANT**

A 1620 OPERATION OF PLANT					Expenditures 16-17	Budget 17-18	Proposed Budget 18-19	\$ Variance	% Variance	
								18-19 vs. 17-18	18-19 vs. 17-18	
HIGH SCHOOL					\$1,148,186	\$1,213,737	\$1,204,856	(\$8,881)	-0.7%	
1620	163	04	66	Substitutes - Custodians & Cleaners	38,997	27,775	27,775	1	0	0.0%
1620	169	04	66	Overtime - Custodians & Cleaners	58,175	40,811	40,811	1,2	0	0.0%
1620	170	04	66	Salaries-Custodians & Cleaners (8.70, 8.70, 8.70, 8.70)	448,742	497,674	473,720	3	(23,954)	-4.8%
1620	174	04	66	Student Workers - B & G	8,770	5,500	5,500		0	0.0%
1620	203	04	66	Equipment - Building & Grounds	10,964	40,000	50,000	2	10,000	25.0%
1620	204	04	66	Equipment - Non Instructional	799	7,000	7,000	↓	0	0.0%

1. See footnote 1 above.

**A 1620 OPERATION OF PLANT**

					Expenditures	Budget	Proposed		\$ Variance	% Variance
					16-17	17-18	Budget		18-19	18-19
							18-19		vs.	vs.
									17-18	17-18
1620	207	04	66	Furniture & Furnishings - Instructional	2,186	4,000	30,000	2	26,000	650.0%
1620	410	04	66	Repairs - Building	102,343	80,000	80,000		0	0.0%
1620	411	04	66	Repair/Service - Plumbing, Sewers	15,745	15,000	15,000		0	0.0%
1620	412	04	66	Repair/Service - Electrical	0	6,000	6,000		0	0.0%
1620	413	04	66	Repair/Service - HVAC	31,050	25,000	25,000	↓	0	0.0%
1620	416	04	66	Copier Lease	616	577	600		23	4.0%
1620	420	04	66	Miscellaneous Contractual	37,052	40,000	18,000	2	(22,000)	-55.0%
1620	430	04	66	Cartage	12,758	16,500	15,250		(1,250)	-7.6%
1620	431	04	66	Natural Gas	83,053	107,000	107,000	2	0	0.0%
1620	432	04	66	Water	15,329	12,000	15,000		3,000	25.0%
1620	433	04	66	Telephone	7,388	9,000	8,500		(500)	-5.6%
1620	434	04	66	Electricity	226,480	228,500	228,500		0	0.0%
1620	435	04	66	Heating Oil	9,391	11,500	11,500		0	0.0%
1620	438	04	67	Natural Gas Contra Account	0	0	0	↓	0	0.0%
1620	503	04	66	Supplies - Non-Instructional	1,628	200	200		0	0.0%
1620	520	04	66	Supplies - Cleaning	35,203	37,500	37,500		0	0.0%
1620	535	04	66	Uniforms	1,517	2,200	2,000		(200)	-9.1%

2. See Munsey Park footnotes and notes on page 7.

3. Decrease reflects retirement.

**A 1620 OPERATION OF PLANT**

					Expenditures	Budget	Proposed		\$ Variance	% Variance
					16-17	17-18	Budget		18-19	18-19
							18-19		vs.	vs.
									17-18	17-18
<b>ADMINISTRATION*</b>					<b>0</b>	<b>0</b>	<b>113,367</b>		<b>\$113,367</b>	<b>100.0%</b>
1620	161	06	66	Salaries - Administration Building (0.0, 0.0, 1.0, 1.0)	0	0	44,727	1	44,727	100.0%
1620	170	06	66	Salaries - Custodians & Cleaners (0.0, 0.50, .69, .69)	0	0	28,640	2	28,640	100.0%
1620	431	06	66	Natural Gas	0	0	15,000		15,000	100.0%
1620	434	06	66	Electricity	0	0	25,000		25,000	100.0%
1620	503	06	67	Supplies - Non-Instructional	0	0	0		0	0.0%

\* In 16-17, the District Office staff vacated its space in the Secondary School so that new instructional space could be added. The District Offices are now located in the renovated former bus garage.

1. In 16-17, the position of Purchasing Agent was not filled. Instead, the FTE was moved to a new position of front desk clerical support at the new District Offices.

2. Provision is made in 16-17 at the Secondary School for a .5 FTE cleaner due to expansion of square footage, including the Administrative Building (former bus garage) renovated in 16-17. The position was increased to 5 hours per day in 17-18.

**A 1620 OPERATION OF PLANT**

					Expenditures	Budget	Proposed	\$ Variance	% Variance
					16-17	17-18	Budget	18-19	
							18-19	vs.	vs.
								17-18	17-18
DISTRICTWIDE					\$612,531	\$600,511	\$603,898	\$3,387	0.6%
1620	150	99	66	Salaries - Administrator (1.0, 1.0, 1.0, 1.0)	159,488	162,678	140,000 1	(22,678)	-13.9%
1620	161	99	66	Salaries - Clerical (1.0, 1.0, 1.0, 1.0)	66,784	75,883	75,883 2	0	0.0%
1620	400	99	66	Travel - District Related	229	600	600	0	0.0%
1620	401	99	66	Association Memberships	570	650	650	0	0.0%
1620	402	99	66	Conferences - Administrative Staff	1,563	750	1,000	250	33.3%
1620	404	99	66	Conferences - Support Staff	750	750	750	0	0.0%
1620	405	99	66	Repair/Service-Telephone System CATV	19,076	10,000	20,000 3	10,000	100.0%
1620	409	99	66	Repair/Sv - Security/Alarm Systems	34,231	18,500	35,000 3	16,500	89.2%
1620	420	99	66	Misc. Contractual - Capital Expenses	0	0	0	0	0.0%
1620	420	99	99	Misc. Cont. Energy Performance	0	0	0	0	0.0%
1620	426	99	66	Employee Physicals	0	0	0	0	0.0%
1620	428	99	66	Security Contracts (Exterior)	233,161	220,000	223,000	3,000	1.4%
1620	436	99	66	Fuel	13,449	15,000	10,000 5	(5,000)	-33.3%
1620	448	99	66	Professional Fees & Charges	43,829	40,000	40,000 4	0	0.0%
1620	490	99	66	Phase III Security Upgrades	0	0	0	0	0.0%
1620	491	99	66	BOCES Svc.(Health & Safety)	39,107	40,200	41,515 6	1,315	3.3%
1620	503	99	66	Supplies - Non Instructional	109	250	250	0	0.0%
1620	505	99	66	Professional Literature	185	250	250	0	0.0%
1620	520	99	66	Supplies - Cleaning	0	15,000	15,000	0	0.0%

1. Decrease reflects retirement.

2. 17-18 includes a salary adjustment reflective of 20 years of service.

3. Includes monitoring, maintenance, repair and testing of the District's telephone and security systems. 18-19 budget reflects recurring expense experience.

4. Includes architectural, surveying, testing and engineering fees for long-term facilities planning and other facilities needs.

5. Provision for fuel for District vehicles.

6. Reflects use of health and safety consulting services provided by BOCES. In 16-17, provision is made to participate in the In-District Health & Safety Specialist Program, whereby a safety expert will spend one day per week in-District to focus on building level safety plans, emergency exercises, and specialized training for and consultation to District health and safety personnel. This service is continued in 17-18 and 18-19.

**A 1621 MAINTENANCE OF PLANT**

A 1621 MAINTENANCE OF PLANT					Expenditures 16-17	Budget 17-18	Proposed Budget 18-19	\$ Variance	% Variance	
								18-19 vs. 17-18	18-19 vs. 17-18	
DISTRICT					\$1,389,524	\$1,292,992	\$1,289,867	(\$3,125)	-0.2%	
MUNSEY PARK					\$179,556	\$173,785	\$176,422	\$2,637	1.5%	
1621	169	01	66	Overtime - Maintainers & Groundskeepers	6,428	6,030	6,030	2	0	0.0%
1621	170	01	66	Salaries - Maintainers ( 1.0, 1.0, 1.0, 1.0)	66,875	68,368	69,845		1,477	2.2%
1621	171	01	66	Salaries - Groundskeepers (1.0, 1.0, 1.0, 1.0)	58,722	60,387	61,547		1,160	1.9%
1621	203	01	66	Equipment - Grounds	0	1,000	1,000	1	0	0.0%
1621	406	01	66	Repair/Service - Outdoors	12,865	15,000	15,000		0	0.0%
1621	408	01	66	Repair/Service - Equipment	0	750	750		0	0.0%
1621	521	01	66	Supplies - Maintenance	30,551	18,000	18,000		0	0.0%
1621	522	01	66	Supplies - Grounds	4,115	4,000	4,000	↓	0	0.0%
1621	535	01	66	Uniforms	0	250	250		0	0.0%

1. Reflects program to invest in District's facilities and grounds equipment and repair and maintenance of such equipment and District-wide grounds. Includes items such as preventive pump and motor maintenance, security lighting maintenance, purchase of blowers, spreaders, weed whackers, trimmers, mowers, plow, turf groomer, turf sweeper, dumpcart, rototiller and sander, miscellaneous site work, organic and turf athletic field and irrigation system maintenance, (including for grass: seasonal core aerate, seed and fertilize; and for turf: seasonal grooming, repair and G MAX safety testing), maintenance of chain link fence, guardrail replacement, and maintenance of trees and shrubs, etc. 17-18 includes extensive tree maintenance at all three campuses. Specifically, at Munsey Park, 16-17 includes tree pruning on the Northern Blvd. side of the campus.

2. See Munsey Park footnote 4 on page 7.

**A 1621 MAINTENANCE OF PLANT**

A 1621 MAINTENANCE OF PLANT									\$ Variance	% Variance
					Expenditures	Budget	Proposed Budget	18-19 vs. 17-18	18-19 vs. 17-18	
					16-17	17-18	18-19			
SHELTER ROCK					\$149,335	\$177,632	\$165,283		(\$12,349)	-7.0%
1621	169	02	66	Overtime - Maint. & Groundskprs.	7,538	6,030	6,030	3	0	0.0%
1621	170	02	66	Salaries - Maintainers (1.0, 1.0, 1.0, 1.0)	22,123	52,320	63,196	2	10,876	20.8%
1621	171	02	66	Salaries - Groundskeepers (1.0, 1.0, 1.0, 1.0)	69,673	70,282	47,057	4	(23,225)	-33.0%
1621	203	02	66	Equipment - Grounds	0	1,000	1,000	1	0	0.0%
1621	406	02	66	Repair/Service - Outdoors	25,305	25,000	25,000	↓	0	0.0%
1621	408	02	66	Repair/Service - Equipment	0	750	750		0	0.0%
1621	521	02	66	Supplies - Maintenance	21,835	18,000	18,000		0	0.0%
1621	522	02	66	Supplies - Grounds	2,861	4,000	4,000		0	0.0%
1621	535	02	66	Uniforms	0	250	250		0	0.0%

1. See Note 1 above. Repairs/service - outdoors at Shelter Rock includes on-going, significant organic grassfield turf treatment program. 16-17 included concrete walkway replacement, fencing repairs, and Phase II of exterior painting of concrete beams.

2. See footnote 2, page 8 for Shelter Rock.

3. See Munsey Park footnote 4 on page 7.

4. Decrease reflects retirement.

**A 1621 MAINTENANCE OF PLANT**

A 1621 MAINTENANCE OF PLANT					Expenditures	Budget	Proposed	\$ Variance	% Variance	
					16-17	17-18	Budget	18-19		
							18-19	vs.	vs.	
								17-18	17-18	
MIDDLE SCHOOL					\$238,262	\$259,103	\$267,527	\$8,424	3.3%	
1621	169	03	66	Overtime - Maint., Groundskeepers, Security	409	12,625	12,625	2	0	0.0%
1621	170	03	66	Salaries - Maintainers (1.0, 1.0, 1.0, 1.0)	74,840	78,322	82,422		4,100	5.2%
1621	171	03	66	Salaries - Groundskeepers (1.0, 1.0, 1.0, 1.0)	71,657	72,081	75,185		3,104	4.3%
1621	172	03	66	Salaries - Interior Security (1.34, 1.34, 1.34, 1.34)	64,518	66,925	68,545		1,620	2.4%
1621	203	03	66	Equipment - Grounds	0	1,000	1,000	1	0	0.0%
1621	406	03	66	Repair/Service - Outdoors	18,324	17,500	17,500		0	0.0%
1621	408	03	66	Repair/Service - Equipment	562	1,500	1,500		0	0.0%
1621	521	03	66	Supplies - Maintenance	6,056	6,500	6,500		0	0.0%
1621	522	03	66	Supplies - Grounds	1,696	2,400	2,000	↓	(400)	-16.7%
1621	535	03	66	Uniforms	200	250	250		0	0.0%

1. See Note 1 on page 12.

2. See Munsey Park footnote 4 on page 7. Overtime at the Secondary School is recorded primarily in the High School budget code.

**A 1621 MAINTENANCE OF PLANT**

A 1621 MAINTENANCE OF PLANT					Expenditures	Budget	Proposed	\$ Variance	% Variance
					16-17	17-18	Budget	18-19	18-19
								vs.	vs.
								17-18	17-18
HIGH SCHOOL					\$673,686	\$607,109	\$610,635	\$3,526	0.6%
1621	169	04	66	Overtime - Maint/Gmnds/Security	47,550	30,250	30,250	0	0.0%
1621	170	04	66	Salaries - Maintainers (2.0, 2.0, 2.0, 2.0)	151,949	159,504	165,344	5,840	3.7%
1621	171	04	66	Salaries - Groundskeepers (2.0, 2.0, 2.0, 2.0)	145,136	144,691	148,637	3,946	2.7%
1621	172	04	66	Salaries - Interior Security ( 2.66, 2.66, 2.66, 2.66)	129,702	134,414	137,154	2,740	2.0%
1621	203	04	66	Equipment - Grounds	3,923	30,000	20,000	(10,000)	-33.3%
1621	406	04	66	Repair/Service - Outdoors	136,448	45,000	45,000	0	0.0%
1621	408	04	66	Repair/Service - Equipment	13,207	13,000	13,000	0	0.0%
1621	521	04	66	Supplies - Maintenance	32,693	40,000	40,000	0	0.0%
1621	522	04	66	Supplies - Grounds	12,282	10,000	11,000	1,000	10.0%
1621	535	04	66	Uniforms	796	250	250	0	0.0%

1. Specifically, at the Secondary School, items can include athletic field organic maintenance program and turf field, tennis court, and track maintenance, and District vehicle repairs. Specific provision is made for maintenance of 4 synthetic turf fields donated by the community. 16-17 projects included: new concrete walkway/ bike path from the 9-11 Memorial Garden to the Varsity Baseball Field, ongoing Memorial Field Beautification Project and tennis court repairs. 17-18 projects include: turf grooming and resiliency testing, and dumpster privacy fence enclosure. 17-18 equipment includes the purchase of a JCB Wheel Loader and Snow Pusher.

2. See Munsey Park footnote 4 on page 7.

					16-17	17-18	18-19	\$ Variance	% Variance
DISTRICTWIDE					\$148,685	\$75,363	\$70,000	(\$5,363)	-7.1%
1621	171	99	66	Salaries - Grounds - Summer Help	0	0	0	0	0.0%
1621	203	99	66	Security Equipment	87,299	40,000	40,000 1	0	0.0%
1621	420	99	66	Miscellaneous Contractual	61,386	35,363	30,000 1,2	(5,363)	-15.2%

1. In 16-17, the District undertook a significant security camera upgrade project, replacing 133 security cameras and adding 17 security cameras District-wide. 17-18 and 18-19 include provision for security camera replacement and purchases of other security-related equipment pursuant to the District's equipment rotation program.
2. Includes District-wide athletic field maintenance contracts, geese control, facilities usage software, and certain facilities monitoring services. 16-17 includes labor related to security camera upgrade noted above.

A 1670 CENTRAL PRINTING AND MAILING					Expenditures	Budget	Proposed Budget	\$ Variance	% Variance
					16-17	17-18	18-19	18-19 vs. 17-18	18-19 vs. 17-18
					\$198,423	\$218,359	\$218,422	\$63	0.0%
1670	169	99	99	Overtime Messenger DW	0	0	0	0	0.0%
1670	178	99	66	Salaries Messenger (.60, .60, .60, .60)	31,364	31,159	31,922	763	2.4%
1670	416	99	66	Xerox	107,004	125,000	125,000	0	0.0%
1670	417	99	66	Rental - Equipment	13,732	14,500	13,800	(700)	-4.8%
1670	418	99	66	Postage	46,014	47,000	47,000	0	0.0%
1670	503	99	66	Postage - Meter Supplies	309	700	700	0	0.0%

A 1680 CENTRAL DATA PROCESSING					Expenditures	Budget	Proposed Budget	\$ Variance	% Variance
					16-17	17-18	18-19	18-19 vs. 17-18	18-19 vs. 17-18
					\$67,170	\$66,073	\$67,329	\$1,256	1.9%
1680	420	99	66	Misc. Contractual - ESchool Data, SIS and Related Data	56,484	55,283	56,469 1	1,186	2.1%
1680	491	99	66	BOCES Services	10,686	10,790	10,860 2	70	0.6%

1. Includes student data management system, T-Eval (teacher evaluation) software and a web-based training module, data management software for English language learners.
2. Contract re: Wide Area Network support and Learning Tech Project Planning and Verizon WAN maintenance.

<b>1600 TOTAL CENTRAL SERVICES</b>					<b>\$5,702,910</b>	<b>\$5,457,873</b>	<b>\$5,572,503</b>	<b>\$114,630</b>	<b>2.1%</b>
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<b>A 1900 RISK MANAGEMENT AND BOCES ADMINISTRATIVE SERVICES</b>								<b>\$ Variance</b>	<b>% Variance</b>
					<b>Expenditures</b>	<b>Budget</b>	<b>Proposed</b>	<b>18-19</b>	<b>18-19</b>
					<b>16-17</b>	<b>17-18</b>	<b>Budget</b>	<b>vs.</b>	<b>vs.</b>
							<b>18-19</b>	<b>17-18</b>	<b>17-18</b>
					<b>\$813,143</b>	<b>\$822,078</b>	<b>\$819,227</b>	<b>(\$2,851)</b>	<b>-0.3%</b>
1910	423	99	67	Commercial Insurance (Multi-Peril)	341,706	348,372	357,249 1	8,877	2.5%
1981	491	08	67	BOCES Administrative Services	471,437	473,706	461,978 2	(11,728)	-2.5%
 1. Increase in 18-19 reflects coverage for student devices as part of the District's 1:1 Chromebook initiative. 2. The Board of Cooperative Educational Services of Nassau County is member supported in part through the sharing of BOCES administrative charges, facilities fees, and capital project expenses. This amount represents the District's share of these allocated expenses from BOCES.									
<b>1900 TOTAL SPECIAL SERVICES</b>					<b>\$813,143</b>	<b>\$822,078</b>	<b>\$819,227</b>	<b>(\$2,851)</b>	<b>-0.3%</b>
 <b>1000 TOTAL GENERAL SUPPORT &amp; BUILDINGS &amp; GROUNDS</b>					<b>\$8,773,456</b>	<b>\$8,530,533</b>	<b>\$8,787,617</b>	<b>\$257,084</b>	<b>3.0%</b>

1. Increase in 18-19 reflects coverage for student devices as part of the District's 1:1 Chromebook initiative.

2. The Board of Cooperative Educational Services of Nassau County is member supported in part through the sharing of BOCES administrative charges, facilities fees, and capital project expenses. This amount represents the District's share of these allocated expenses from BOCES.

## ***A 2010 CURRICULUM DEVELOPMENT AND SUPERVISION - SUMMARY NOTES TO THE CURRICULUM DEVELOPMENT AND SUPERVISION BUDGET***

### **NEW COURSE OFFERINGS:**

**Applied Physics:** The 18-19 budget supports curriculum writing for the new addition of Applied Physics to the Science Department's present course offerings. This is an elective course that is designed to cover the general requirements of a high school physics course. It includes investigation of fundamental aspects of the physical world and addresses mechanics, waves, electricity and atomic physics. Laboratory activities will be employed to complement the understanding of fundamental concepts.

**Advanced Placement Capstone Research** – The 18-19 budget supports curriculum writing, professional development, online resources, and textbooks for AP Seminar, the first of two college-level research courses. The research in this course addresses topics related to the social sciences. Students will cultivate analysis and writing skills to craft, communicate and defend evidence-based arguments and will be assessed through a team project and presentations, as well as an individual essay and presentation. AP Research is the second course, which is anticipated for implementation in the 19-20 school year.

**Advanced Drawing and Painting** – (Drawing III and IV and Painting III and IV) – The 18-19 budget supports curriculum writing for two new advanced drawing and two advanced painting classes for students at a more advanced level who are highly motivated in this area and wish to continue their exploration using a variety of media.

**Advanced Placement Computer Science Principles** - The 18-19 budget provides professional development, curriculum writing, and course materials for this new course offering, a multidisciplinary approach to teaching the underlying principles of computation. The course introduces students to the creative aspects of programing, abstractions, algorithms, large data sets, advanced aspects of the Internet, cybersecurity concerns, and computing impacts. AP Computer Science Principles gives students the opportunity to use current technologies to create computational artifacts for both self-expression and problem solving.

**Music Theory I/Keyboard Harmony** - The 18-19 budget supports curriculum writing for a new music course which will be integrated into our electronic keyboarding classes. This more rigorous coursework integrates complex musical ideas into composition, including diatonic harmony, using primary triads and inversions and sequential harmonic patterns. Students work on advancing compositional skills to produce works which can be performed live.

**Principles of Engineering** - See below: High School Project Lead the Way

### **ADDITIONAL PROGRAM RESOURCES:**

**Literacy Program, Universal Screener and Response to Intervention Committee Initiatives** – Beginning in the 16-17 school year, and throughout the 17-18 school year, a District-wide committee has examined the present elementary reading/writing programs. Two of the three major goals of the committee were to identify a new District-wide elementary literacy program and adopt a universal screening tool for students K-6, for both reading and math. Teachers College Reading and Writing Project (TCRWP) has been identified as the recommended program, with targeted early adoption of the Reading component in 18-19 in selected classrooms with an anticipated full adoption in the 19-20 school year. Funding is allocated in the 18-19 school year for the purchase of the “units of study” in grades 3-5 and for related staff development.

**NWEA/MAP Growth Interim Assessments** – As an outgrowth of the Response to Intervention Committee recommendations, the 18-19 budget funds the adoption of, and required professional development for, a universal screening tool in reading and math. The NWEA/MAP Growth Interim Assessment is administered up to three times a year to students in grades K-6, and used in grades 7-12 as a tool to determine skill levels for new entrants, AIS, and ENL students. MAP Assessments provide an accurate view of how much each student has grown over time and what students are ready to learn. This permits more accurate planning of instruction and grouping based on students' specific needs. MAP also supports teachers as a progress monitoring tool and is a sensitive and accurate indicator of student growth. The budget supports the required professional development for the implementation of the NWEA/MAP Assessment as well.

**Responsive Classroom** is an evidence-based approach to education that focuses on the strong relationship between academic success and social-emotional learning (SEL). The Responsive Classroom approach empowers educators to create safe, joyful, and engaging learning communities where all students have a sense of belonging and feel significant. Funding for training of teachers K-8 in Responsive Classroom has been included in the 18-19 budget.

### **CONTINUING INITIATIVES:**

**Elementary STEM Initiative** - Project Lead the Way (PLTW) is an interdisciplinary program requiring students to adopt a design-thinking mindset through various STEM activities and projects. This integrated STEM-based initiative was deployed in grade 2 in the 17-18 school year, and will be implemented in grade 3 for the 18-19 school year. PLTW will continue to be rolled out to the following grade level in each successive year. Students engage in hands-on activities in computer science, engineering, and biomedical science. PLTW fosters creative, collaborative problem solving and prepares students to embrace challenge as an important and natural part of learning. Funding is provided in 18-19 for supplies and for grade level curriculum writing and professional development to support teachers with STEM instruction in grades 4-6 in preparation for the required full implementation of the New York State Science Learning Standards (NYSSLS) in 2021.

**A 2010 CURRICULUM DEVELOPMENT AND SUPERVISION - SUMMARY NOTES TO THE CURRICULUM DEVELOPMENT AND SUPERVISION BUDGET (continued)**

**Math in Focus/Singapore Pedagogy** - Math in Focus professional development is funded in the 18-19 budget in an effort to systematically enhance K-6 teachers' facility with the expectations of Singaporean pedagogy and methodology essential to the implementation of the "Math In Focus" curriculum.

**Middle School Project Lead the Way (PLTW)** was first implemented in the Technology curriculum in the 15-16 school year. Technology laboratories provide students with opportunities for learning about design, engineering, production, communication, tools, resources and problem solving. The PLTW Gateway program, through the use of industry leading technology, provides engineering and biomedical science curriculum for middle school students that challenges and inspires students within a STEM environment. Funding is provided for curriculum writing, training, and for related staff development.

**High School: Project Lead the Way's (PLTW) "Principles of Engineering"** is the next course in a sequence of High School STEM coursework launched in 17-18. Funding has been provided for staff development and for course materials and supplies. The addition of this second engineering course at the high school level will, through problems that engage and challenge, allow students to explore a broad range of engineering topics, including mechanisms, the strength of structures and materials, and automation. Students develop skills in problem solving, research, and design while learning strategies for the design process, documentation, collaboration, and presentation.

Teaching staff related to the above initiatives are discussed in the Regular Education section of this budget document. Also see page 46 for a detailed description of Instructional Technology initiatives.

# A 2010 CURRICULUM DEVELOPMENT AND SUPERVISION

<b>A 2010 CURRICULUM DEVELOPMENT AND SUPERVISION</b>									<b>\$ Variance</b>	<b>% Variance</b>
					<b>Expenditures</b>	<b>Budget</b>	<b>Proposed</b>		<b>18-19</b>	<b>18-19</b>
					<b>16-17</b>	<b>17-18</b>	<b>Budget</b>		<b>vs.</b>	<b>vs.</b>
							<b>18-19</b>		<b>17-18</b>	<b>17-18</b>
<b>DISTRICT</b>					<b>\$692,776</b>	<b>\$721,387</b>	<b>\$888,486</b>		<b>\$167,099</b>	<b>23.2%</b>
<b>MUNSEY PARK</b>					<b>\$19,471</b>	<b>\$35,500</b>	<b>\$32,500</b>		<b>(\$3,000)</b>	<b>-8.5%</b>
2010	127	01	68	Homework/Ext. Learning	15,797	31,750	28,750	1	(3,000)	-9.4%
2010	135	01	68	Tutoring/ Exam Prep/Wilson	3,674	3,750	3,750	2	0	0.0%

1. Includes extended learning services provided to students in accordance with Federal requirements and the after-school homework program. 17-18 includes provision for adding second grade students to the after-school homework program.

2. Includes additional extended learning programs for at-risk children taking State-mandated examinations.

					Expenditures	Budget	Proposed	\$ Variance	% Variance
					16-17	17-18	Budget	18-19	18-19
							18-19	vs.	vs.
								17-18	17-18
SHELTER ROCK					\$39,918	\$46,500	\$43,500	(\$3,000)	-6.5%
2010	127	02	68	Homework/Ext. Learning	36,123	42,750	39,750 1	(3,000)	-7.0%
2010	135	02	68	Tutoring/ Exam Prep/Wilson	3,795	3,750	3,750 2	0	0.0%

1. See footnote 1, Munsey Park.

2. See footnote 2, Munsey Park.

					Expenditures	Budget	Proposed		\$ Variance	% Variance
					16-17	17-18	Budget		18-19	18-19
							18-19		vs.	vs.
									17-18	17-18
MIDDLE SCHOOL					\$12,658	\$14,000	\$14,000		\$0	0.0%
2010	127	03	68	Homework/Ext. Learning/Bridge Program	9,133	10,000	10,000	1	0	0.0%
2010	135	03	68	Tutoring/ Exam Prep/Wilson	3,525	4,000	4,000	2	0	0.0%

1. See footnote 1, Munsey Park. The Middle School Bridge Program provides extra academic help, guidance, and assistance to at-risk students in assimilating into the Middle School. Also see below.

2. See footnote 2, Munsey Park.

					Expenditures	Budget	Proposed		\$ Variance	% Variance
					16-17	17-18	Budget		18-19	18-19
							18-19		vs.	vs.
									17-18	17-18
HIGH SCHOOL					\$29,098	\$35,000	\$35,000		\$0	0.0%
2010	127	04	68	Homework/Ext. Learning	7,087	10,000	10,000	1	0	0.0%
2010	135	04	68	Tutoring/ Exam Prep/Wilson	22,011	25,000	25,000	2	0	0.0%
2010	174	04	57	Student Wk Study/Proj. Succeed	0	0	0		0	0.0%

1. The homework program extends Library privileges to grades 7-12 for one hour after school 4 days per week, with expanded computer stations for studying, homework, and peer tutoring.

2. The District uses grant and District funds to provide primarily underperforming and economically disadvantaged students with tutors to increase their parity with the District's mainstream population in advanced placement courses and in attaining Regents diplomas.

					Expenditures	Budget	Proposed		\$ Variance	% Variance
					16-17	17-18	Budget		18-19	18-19
							18-19		vs.	vs.
									17-18	17-18
DISTRICT WIDE					\$591,631	\$590,387	\$763,486		\$173,099	29.3%
2010	138	09	68	Teacher Workshops/Teacher Orientation Mentor Prog.	44,383	27,600	55,787	1	28,187	102.1%
2010	139	09	68	Curriculum Development	23,749	15,500	34,690	4	19,190	123.8%
2010	150	09	68	Salaries - Administrator (1.0, 1.0, 1.0, 1.0)	180,000	183,600	187,272		3,672	2.0%
2010	161	09	68	Salaries - Clerical (1.0, 1.0, 1.0, 1.0)	89,832	91,089	92,910	2	1,821	2.0%
2010	163	09	68	Substitutes - Clerical	0	0	0	3	0	0.0%
2010	169	09	68	Overtime	0	0	0	3	0	0.0%
2010	403	09	68	Staff Development - District Wide	55,792	74,050	129,189	4	55,139	74.5%
2010	416	09	68	Copier - Lease	2,262	2,262	2,262		0	0.0%
2010	420	09	68	Miscellaneous Contractual	0	0	0		0	0.0%
2010	442	09	68	Test Scoring	45,159	52,500	12,500	5	(40,000)	-76.2%
2010	491	09	68	BOCES Services	141,979	133,586	237,776	5	104,190	78.0%
2010	493	09	68	BOCES Services - Staff Development	7,820	10,000	10,900	5	900	9.0%
2010	503	09	68	Supplies - Non Instructional	655	200	200		0	0.0%
2010	508	09	68	Parent Child Program	0	0	0		0	0.0%

1. Includes funding for contractual obligations related to the New Teacher Orientation and State-mandated Teacher Mentoring Programs. Increase relates to the anticipated new teacher cohort and which approximates 16-17 expense experience. In addition, provision is made for stipends for summer training in STEM courses at the Secondary School.
2. See NOTE on page 1.
3. The District strictly limits the use of clerical overtime and clerical substitutes. Any clerical overtime incurred is centrally administered by the Office of the Superintendent.
4. See pages 16-17. Significant resources are provided, particularly in 18-19, to support various District curriculum and staff development initiatives. In addition to regularly occurring curriculum development projects, 18-19 includes curriculum writing and related staff development for the District's transition to the NYS Science Learning Standards and new course offerings in Advanced Placement Computer Science Principles, Advanced Placement Capstone Research Program, Applied Physics, and Drawing, Painting, and Music Theory. Of particular note, the District is providing significant staff development for the early adoption of the Teachers College Reading and Writing Project, a comprehensive literacy program for grades K-5, and will continue to provide for staff development in social and emotional learning. In 17-18 and 18-19, provision is made for ongoing staff development in Google Apps, Project Lead the Way - STEM at the secondary and elementary schools, and Math in Focus. See page 16.
5. Services include the Base Subscription Comprehensive package, which provides professional development programs, state aid planning, certain educational and assessment programs, reporting services to the NY State Education Dept. and test scoring. In 18-19, provision is made for the purchase through BOCES of the Northwest Evaluation Associations Universal Screener Platform computer-based assessment to provide for comprehensive District student progress monitoring and benchmarking in Reading and Math. Also see note 13 on page 24. The code also includes comprehensive staff training in the NWEA platform. In addition, test scoring for grades 3-8 assessments are shifted from 2010 442 09 68 to Ed Vistas, purchased through BOCES. In addition, Manhasset children and families participate in the Parent Child Home Program. The District provides \$50,000 of funding for the Parent Child Home Program in this line item.

**A 2020 SUPERVISION - REGULAR SCHOOL**

					Expenditures	Budget	Proposed	\$ Variance	% Variance
					16-17	17-18	Budget	18-19	
							18-19	vs.	18-19
								17-18	vs.
								17-18	17-18
DISTRICT					\$1,934,847	\$2,005,029	\$1,976,735	(\$28,294)	-1.4%
MUNSEY PARK					\$585,478	\$590,898	\$549,952	(\$40,946)	-6.9%
2020	150	01	68	Salaries - Administrators (2.5, 2.5, 2.5, 2.5)	410,012	418,214	386,168 2	(32,046)	-7.7%
2020	161	01	68	Salaries - Clerical (3.0, 3.0, 3.0, 3.0)	161,513	164,210	155,310 3	(8,900)	-5.4%
2020	163	01	68	Substitutes - Clerical	0	0	0 1	0	0.0%
2020	169	01	68	Overtime - Clerical - Kindergarten Registration	5,675	0	0 1	0	0.0%
2020	400	01	68	Travel - District Related	0	50	50	0	0.0%
2020	401	01	68	Association Memberships	0	50	50	0	0.0%
2020	408	01	68	Repair/Service - Equipment	0	100	100	0	0.0%
2020	415	01	68	Printing	0	250	250	0	0.0%
2020	416	01	68	Copier Lease	5,000	4,524	4,524	0	0.0%
2020	503	01	68	Supplies - Non Instructional	3,278	3,500	3,500	0	0.0%

1. The District strictly limits the use of clerical overtime and clerical substitutes. Any clerical overtime incurred is centrally administered by the Office of the Superintendent. In 16-17, responsibility for Kindergarten registration was moved to the Central Registration Office, and overtime dedicated to that purpose at each elementary school is eliminated. Overtime expense in 16-17 relates to coverage required for additional responsibilities during an extended staff absence.
2. In 18-19, provision is made for a 1.0 FTE Assistant Superintendent for Human Resources to be filled by the current Principal of Munsey Park. Decrease reflects replacement at a lower salary. See NOTE on page 1 regarding Administrative salary increases.
3. Decrease reflects retirement.

					Expenditures	Budget	Proposed	\$ Variance	% Variance
					16-17	17-18	Budget	18-19	
							18-19	vs.	18-19
								17-18	vs.
								17-18	17-18
SHELTER ROCK					\$593,783	\$606,773	\$617,856	\$11,083	1.8%
2020	150	02	68	Salaries - Administrators (2.5, 2.5, 2.5, 2.5)	420,786	429,204	468,397 2	39,193	9.1%
2020	161	02	68	Salaries - Clerical (3.0, 3.0, 3.0, 3.0)	163,965	169,095	140,985 2	(28,110)	-16.6%
2020	163	02	68	Substitutes - Clerical	495	0	0 1	0	0.0%
2020	169	02	68	Overtime - Clerical - Kindergarten Registration	395	0	0 1	0	0.0%
2020	400	02	68	Travel - District Related	0	50	50	0	0.0%
2020	401	02	68	Association Memberships	26	50	50	0	0.0%
2020	408	02	68	Repair/Service - Equipment	0	100	100	0	0.0%
2020	415	02	68	Printing	0	250	250	0	0.0%
2020	416	02	68	Copier Lease	5,000	4,524	4,524	0	0.0%
2020	503	02	68	Supplies - Non Instructional	3,116	3,500	3,500	0	0.0%

1. See footnote 1, Munsey Park.
2. The incumbent Principal will retire in October 2018. The new Principal is hired effective July 1, 2018. Therefore, the increase reflects overlapping service for approximately 3 months. Clerical decrease reflects retirement.

					Expenditures	Budget	Proposed	\$ Variance	% Variance
					16-17	17-18	Budget 18-19	18-19 vs. 17-18	18-19 vs. 17-18
<b>MIDDLE SCHOOL</b>					<b>\$282,634</b>	<b>\$293,241</b>	<b>\$294,109</b>	<b>\$868</b>	<b>0.3%</b>
2020	150	03	68	Salaries - Administrators (1.0, 1.0, 1.0, 1.0)	152,121	161,192	162,484 1	1,292	0.8%
2020	154	03	68	Stipend -Teacher-Att./Activities	0	0	0 2	0	0.0%
2020	161	03	68	Salaries - Clerical (1.66, 1.66, 1.66, 1.66)	111,716	112,592	113,488	896	0.8%
2020	163	03	68	Substitutes - Clerical	0	0	0 3	0	0.0%
2020	166	03	68	Aides, Monitors, Attendants ( .49, .49, .49, .49)	17,173	17,320	16,300	(1,020)	-5.9%
2020	169	03	68	Overtime - Clerical	0	300	0 3	(300)	-100.0%
2020	401	03	68	Association Memberships	386	385	385	0	0.0%
2020	408	03	68	Repair/Service - Equipment	0	100	100	0	0.0%
2020	416	03	68	Copier Lease - Assistant Principal's Office	852	852	852	0	0.0%
2020	503	03	68	Supplies - Non Instructional	386	500	500	0	0.0%

1. Reflects approximately 1/3 of secondary building administrative salaries. In 16-17, a Dean of Students was added to the Secondary School to address student discipline and attendance matters, allowing the Principal and Assistant Principal to devote more time to curricular initiatives and daily operations at a time of peak enrollment at the Secondary School.
2. This position was responsible for monitoring and following up on student attendance issues. The duties were allocated primarily to the new Dean of Students position and the stipend eliminated.
3. The District strictly limits the use of clerical overtime and clerical substitutes. Any clerical overtime incurred is centrally administered by the Office of the Superintendent.

					Expenditures	Budget	Proposed	\$ Variance	% Variance
					16-17	17-18	Budget 18-19	18-19 vs. 17-18	18-19 vs. 17-18
<b>HIGH SCHOOL</b>					<b>\$471,857</b>	<b>\$492,775</b>	<b>\$493,476</b>	<b>\$701</b>	<b>0.1%</b>
2020	150	04	68	Salaries - Administrators (2.0, 2.0, 2.0, 2.0)	308,672	327,268	326,984 1	(284)	-0.1%
2020	152	04	68	Salaries - Coordinator - Extracurricular Activities (.2, .2, .2, .2)	30,524	31,134	31,445 2	311	1.0%
2020	154	04	68	Stipend -Teacher-Att./Activities	0	0	0 2	0	0.0%
2020	161	04	68	Salaries - Clerical (1.34, 1.34, 1.34, 1.34)	72,585	74,016	75,423	1,407	1.9%
2020	163	04	68	Substitutes - Clerical	101	0	0 3	0	0.0%
2020	166	04	68	Aides, Monitors, Attendants (.96, .96, .96, .96)	34,710	35,008	32,975	(2,033)	-5.8%
2020	169	04	68	Overtime - Clerical (Graduation/Senior Awards Night)	4,922	3,520	4,820	1,300	36.9%

1. Reflects approximately 2/3 of secondary building administrative salaries. See footnote 1 above.
2. The responsibilities of this position include extracurricular activities and graduation. With the addition of the Dean of Students discussed above, the teacher stipend was eliminated.
3. See footnote 3 above.

**A 2020 SUPERVISION - REGULAR SCHOOL**

					Expenditures	Budget	Proposed Budget	\$ Variance	% Variance
					16-17	17-18	18-19	18-19 vs. 17-18	18-19 vs. 17-18
2020	400	04	68	Travel - District Related	174	400	400	0	0.0%
2020	401	04	68	Association Memberships	400	500	500	0	0.0%
2020	408	04	68	Repair/Service - Equipment	0	0	0	0	0.0%
2020	415	04	68	Printing	393	500	500	0	0.0%
2020	416	04	68	Copier Lease - Principal's and Attendance Offices	1,569	1,429	1,429	0	0.0%
2020	420	04	68	Miscellaneous Contractual	0	500	500	0	0.0%
2020	503	04	68	Supplies - Non Instructional	3,906	6,000	4,500	(1,500)	-25.0%
2020	504	04	68	Graduation Expense	13,901	12,500	14,000	1,500	12.0%

4. Includes provision for assembly speakers, Peer Drug Educators training program, Writer's Reception costs, etc.

5. Expenses related to graduation for printing, miscellaneous contractual, and supplies have been reclassified here. Increase reflects expense experience.

					Expenditures	Budget	Proposed Budget	\$ Variance	% Variance
					16-17	17-18	18-19	18-19 vs. 17-18	18-19 vs. 17-18
<b>DISTRICTWIDE</b>					<b>\$1,095</b>	<b>\$21,342</b>	<b>\$21,342</b>	<b>\$0</b>	<b>0.0%</b>
2020	163	99	68	Substitutes - Clerical, DW	0	20,242	20,242	0	0.0%
2020	169	99	68	Overtime - Clerical, DW	0	0	0	0	0.0%
2020	400	99	25	Travel - District Related AMD	104	100	100	0	0.0%
2020	401	99	25	Association Memberships AMD	991	1,000	1,000	0	0.0%

1. Reflects a District-wide provision for substitutes for key clerical positions in the event of a long-term absence.

<b>TOTAL CURRICULUM DEVELOPMENT &amp; SUPERVISION</b>	<b>\$2,627,623</b>	<b>\$2,726,416</b>	<b>\$2,865,221</b>	<b>\$138,805</b>	<b>5.1%</b>
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**A 2110 REGULAR SCHOOL INSTRUCTION**

					Expenditures	Budget	Proposed Budget	\$ Variance	% Variance
					16-17	17-18	18-19	18-19 vs. 17-18	18-19 vs. 17-18
<b>DISTRICT</b>					<b>\$27,688,685</b>	<b>\$28,546,953</b>	<b>\$28,756,147</b>	<b>\$209,194</b>	<b>0.7%</b>
<b>MUNSEY PARK</b>					<b>\$7,472,405</b>	<b>\$7,510,491</b>	<b>\$7,501,491</b>	<b>(\$9,000)</b>	<b>-0.1%</b>
2110	110	01	20	Salaries - Teachers, Kindergarten (6.0, 6.0, 6.0, 6.0)	734,482	785,372	759,954	(25,418)	-3.2%
2110	120	01	21	Salaries - Teachers, Grades 1-6 (36.0, 35.0, 35.0, 35.0)	4,132,427	4,121,836	4,018,465	(103,371)	-2.5%
2110	120	01	22	Salaries - Teachers - Art (1.60, 1.50, 1.60, 1.60)	138,561	146,179	148,104	1,925	1.3%

1. In 16-17 and 17-18, 6 Kindergarten and 35 Grades 1-6 sections were budgeted. In 16-17, 6 Kindergarten and 36 grades 1-6 sections were run based on enrollment. In 17-18, classes were run as budgeted. Based on the latest enrollment figures, 6 Kindergarten and 35 Grades 1-6 sections are budgeted in 18-19. Salary decrease in 18-19 Grades 1-6 reflects retirement, resignation, and leave of absence in 18-19.

2. In 17-18, a budgeted .1 FTE in Art was reallocated to Munsey Park, based on student need. This is maintained in the 18-19 budget.

**A 2110 REGULAR SCHOOL INSTRUCTION**

					Expenditures	Budget	Proposed	\$ Variance	% Variance
					16-17	17-18	Budget	18-19	
							18-19	vs.	vs.
								17-18	17-18
2110	120	01	23	Salaries - Teachers - Music (3.50, 3.50, 3.50, 3.50)	364,677	382,241	394,914	12,673	3.3%
2110	120	01	37	Salaries - Teachers - Phys. Ed. (3.0, 3.0, 3.0, 3.0)	325,862	334,523	357,164	22,641	6.8%
2110	120	01	43	Salaries - Teachers - ENL (0, 0, 0, .7)	0	0	46,126 3	46,126	0.0%
2110	120	01	45	Salaries - Teachers - Reading (3.6, 3.6, 3.6, 4.0)	490,154	444,368	483,020 3	38,652	8.7%
2110	120	01	48	Salaries - Teachers-Mathematics (2.0, 2.0, 2.0, 2.0)	223,496	229,614	238,963	9,349	4.1%
2110	120	01	52	Salaries - Teachers - Science (1.0, 1.0, 1.0, 1.0)	128,867	129,834	131,132	1,298	1.0%
2110	122	01	26	Stipends - After School Enrichment Program	7,506	8,000	8,000 4	0	0.0%
2110	122	01	48	Stipend - Teacher Specialists - Mathematics	9,938	10,038	10,038	0	0.0%
2110	140	01	69	Substitute Teachers - Illness	55,226	6,490	6,490 6	0	0.0%
2110	141	01	69	Substitute Teachers - Staff Development	4,875	8,500	10,500	2,000	23.5%
2110	142	01	69	Permanent Substitutes	0	39,500	39,500	0	0.0%
2110	144	01	69	Sub Teacher Assistants	124	1,000	1,000	0	0.0%
2110	145	01	69	Sub Callers	0	0	0 5	0	0.0%
2110	146	01	69	Sub Teachers - Test Scoring/Training	31,845	17,500	18,750 6	1,250	7.1%
2110	147	01	69	Sub Teachers - CSE/TST	32,890	29,500	29,500	0	0.0%
2110	148	01	69	Sub Teachers - All Other	27,235	29,000	29,000	0	0.0%
2110	152	01	42	Salary - Distr. Coordinator - English (.20, .20, .20, .20)	32,012	30,000	30,805 7	805	2.7%
2110	152	01	48	Salary - District Coordinator - Math ( .20, .20, .20, .20)	34,604	35,296	25,000	(10,296)	-29.2%
2110	152	01	52	Salary - Distr. Coordinator - Science ( .20, .20, .20, .20)	31,212	31,837	32,155	318	1.0%
2110	152	01	54	Salary - Distr. Coord. - Social Studies (.20, .20, .20, .20)	30,292	30,898	31,207	309	1.0%
2110	165	01	17	Aides - Testing Costs	4,076	3,000	4,000 8	1,000	33.3%
2110	166	01	17	Salaries - Aides/Mon./Atten. (12.11, 12.11, 12.11, 12.11)	331,836	355,374	368,307 8	12,933	3.6%
2110	167	01	69	Salaries - T.A. 504 Plans (1.0, 1.0, 0, 0)	29,755	30,720	0 9	(30,720)	-100.0%
2110	169	01	17	Bus Duty - T.A./S.A.	71,060	69,949	73,949 10	4,000	5.7%
2110	201	01	23	Equipment -Instructional Music	0	1,750	1,750	0	0.0%
2110	201	01	69	Equipment - Instruct. General	0	3,750	3,750	0	0.0%

3. Provision is made in 18-19 to provide for a part-time certified teacher to support students for whom English is a new language. See footnote 2 on page 27 for a discussion of the District's ENL Program. In addition, a .4 FTE Reading Teacher is added to support AIS/RTI services, reading instruction, and the District's implementation of the NWEA Universal Screener Platform and the early adoption of the new comprehensive literacy program for grades K-5, both as discussed on page 16.
4. The after-school enrichment program has segments in the Humanities, Math, and STEM staffed by Secondary School teachers. Curriculum writing for these three segments is overseen by core subject coordinators.
5. With the implementation of the AESOP online substitute system, the position of sub caller is no longer necessary. See footnote 6 on page 5.
6. Codes are used to capture the use of substitutes by cause. Permanent substitutes are assumed to cover teacher illness for budgeting purposes.
7. Consistent with the requirements of the mandated NY State Learning Standards and APPR, increased emphasis on curriculum and teacher evaluations by the District Coordinators is required at all District schools, especially the elementary schools. Therefore, beginning in 12-13, core subject District Coordinators were relieved of their teaching duties at the Secondary School to enable their fulltime immersion in this effort. The 18-19 decrease in Math reflects retirement.
8. Reflects supervisory aides for student supervision, including recess/lunch and State testing. 17-18 and 18-19 includes provision for part-time Kindergarten aides to work full-time for the month of September to facilitate a smooth transition for Kindergarten students.
9. Represents Teacher Assistants or Supervisory Aides for children with Section 504 certified medical conditions. Staffing is based on student needs.
10. Teacher Assistants and Aides are used in the morning and the afternoon to supervise the arrival and departure of students. Increase reflects expense experience.

**A 2110 REGULAR SCHOOL INSTRUCTION**

A 2110 REGULAR SCHOOL INSTRUCTION				Expenditures	Budget	Proposed Budget	\$ Variance		
							18-19 vs. 17-18	% Variance 18-19 vs. 17-18	
				18-17	17-18	18-19			
2110	408	01	22	Repair/Service - Equipment - Art	200	100	100	0	0.0%
2110	408	01	23	Rep./Svc. - Equipment, Music	1,153	1,100	1,100	0	0.0%
2110	408	01	37	Rep./Svc. - Equipment - Phys. Ed.	600	600	600	0	0.0%
2110	408	01	52	Rep./Svc. - Equipment - Science	400	400	400	0	0.0%
2110	415	01	69	Printing	919	1,500	1,500	0	0.0%
2110	416	01	69	Copier Lease	29,528	28,900	28,900	0	0.0%
2110	420	01	45	Miscellaneous Contractual - Reading	11,327	9,072	0 13	(9,072)	-100.0%
2110	420	01	48	Miscellaneous Contractual - Math	1,500	0	0	0	0.0%
2110	420	01	52	Miscellaneous Contractual - Science	0	200	200	0	0.0%
2110	437	01	23	Student Participation Fees - Music	558	650	650	0	0.0%
2110	437	01	45	Student Participation Fees - Reading	0	0	0	0	0.0%
2110	437	01	48	Student Participation Fees - Math	367	375	375	0	0.0%
2110	437	01	52	Student Participation Fees - PLTW	0	0	750	750	0.0%
2110	480	01	21	Textbooks - General	0	0	0	0	0.0%
2110	480	01	22	Textbooks - Art	0	0	0	0	0.0%
2110	480	01	23	Textbooks - Music	1,312	1,400	1,400	0	0.0%
2110	480	01	26	Textbooks - After School Enrichment	0	0	0	0	0.0%
2110	480	01	42	Textbooks - Language Arts	34,668	38,500	38,500 11	0	0.0%
2110	480	01	48	Textbooks - Math	20,811	21,000	21,500	500	2.4%
2110	480	01	52	Textbooks - Science	6,149	250	250	0	0.0%
2110	480	01	54	Textbooks - Social Studies	8,920	5,250	5,250 ↓	0	0.0%
2110	491	01	69	BOCES Services - Elementary	1,941	550	250 12	(300)	-54.5%
2110	501	01	21	Supplies - Instr.- General Classroom	22,323	23,000	23,875 11	875	3.8%
2110	501	01	22	Supplies - Instructional - Art	6,970	7,500	7,500	0	0.0%
2110	501	01	23	Supplies - Instructional - Music	1,800	3,500	3,500	0	0.0%
2110	501	01	36	Supplies - Instructional - Health	6,640	6,800	6,800	0	0.0%
2110	501	01	37	Supplies - Instructional Phys. Ed.	2,575	2,575	2,575	0	0.0%
2110	501	01	42	Supplies - Instructional - Language Arts	8,356	8,650	17,648	8,998	104.0%
2110	501	01	48	Supplies - Instructional - Math	13,876	16,500	16,500	0	0.0%
2110	501	01	52	Supplies - Instructional - Science	4,586	5,000	8,775 ↓	3,775	75.5%
2110	501	01	54	Supplies - Instructional - Social Studies	221	1,000	1,000	0	0.0%
2110	502	01	69	Supplies - Copier - Instructional	10,885	9,050	9,050	0	0.0%
2110	513	01	23	Reference Materials - Sheet Music	808	1,000	1,000	0	0.0%

11. Textbooks and supplies in all Core subjects reflect continued investment in new programs aligned with the mandated NYS Learning Standards. The increase in Language Arts supplies is pursuant to the new comprehensive literacy program for grades K-5, as discussed on page 16. The increase in Science supplies is pursuant to the transition to the NYS Science Learning Standards and continued introduction of Project Lead the Way STEM program at the elementary schools. See page 16.

12. Includes general education evaluation and translation services.

13. Funds are budgeted for licenses and subscriptions for DIBELS, mClass, and Reading 3D software for use by K-3 teachers in the screening and monitoring of students in Reading. In 18-19, these screening tools are replaced by the NWEA Universal Screening Platform for Reading and Math, and the related expense is recorded in 2010 491 09 68. See page 16.

**A 2110 REGULAR SCHOOL INSTRUCTION**

A 2110 REGULAR SCHOOL INSTRUCTION								\$ Variance	% Variance	
					Expenditures	Budget	Proposed	18-19	18-19	
					16-17	17-18	Budget	vs.	vs.	
							18-19	17-18	17-18	
SHELTER ROCK					\$6,427,736	\$6,566,562	\$6,714,660	\$148,098	2.3%	
2110	110	02	20	Salaries - Teachers,Kindergarten ( 4.0, 4.0, 4.0, 5.0)	385,285	382,709	540,680	1	157,971	41.3%
2110	120	02	21	Salaries - Teachers, Grades 1-6 (28.0, 29.0, 29.0, 28.0)	3,259,853	3,394,696	3,341,832	1	(52,864)	-1.6%
2110	120	02	22	Salaries - Teachers - Art (1.40, 1.40, 1.40, 1.40)	156,280	158,062	159,952		1,890	1.2%
2110	120	02	23	Salaries - Teachers - Music (3.50, 3.50, 3.50, 3.50)	404,891	411,563	423,905		12,342	3.0%
2110	120	02	37	Salaries - Teachers - Phys. Ed. (2.82 , 2.50 , 2.53, 2.33)	264,851	255,075	235,587	2	(19,488)	-7.6%
2110	120	02	43	Salaries - Teachers - ENL (3.0, 3.0, 3.0, 3.0)	343,730	347,831	357,555	1	9,724	2.8%
2110	120	02	45	Salaries - Teachers - Reading (3.40, 3.40, 3.40, 3.80)	417,411	420,533	440,920	2	20,387	4.8%
2110	120	02	48	Salaries - Teachers-Mathematics (2.0, 2.0, 2.0, 2.0)	219,177	223,562	230,957		7,395	3.3%
2110	120	02	52	Salaries - Teachers - Science (1.0, 1.0, 1.0, 1.0)	122,030	125,407	126,661		1,254	1.0%
2110	122	02	26	Stipends - After School Enrichment Program	7,303	8,000	8,000	3	0	0.0%
2110	122	02	48	Stipend - Teacher Specialists - Mathematics	9,938	10,038	10,038		0	0.0%
2110	140	02	69	Substitute Teachers - Illness	37,960	6,490	6,490	5	0	0.0%
2110	141	02	69	Substitute Tchrs.- Staff Development	16,705	8,500	10,500		2,000	23.5%
2110	142	02	69	Permanent Substitutes	0	39,500	39,500		0	0.0%
2110	144	02	69	Sub Teacher Assistants	0	1,000	1,000		0	0.0%
2110	145	02	69	Sub Callers	0	0	0	4	0	0.0%
2110	146	02	69	Sub Teachers - Test Scoring/Training	16,640	17,500	18,750	5	1,250	7.1%
2110	147	02	69	Sub Teachers - CSE/TST	29,640	30,500	30,500		0	0.0%
2110	148	02	69	Sub Teachers - All Other	22,750	29,000	29,000		0	0.0%
2110	152	02	42	Salary - Distr. Coordinator - English (.20, .20, .20, .20)	32,012	30,000	30,805	6	805	2.7%
2110	152	02	44	Salary - Distr. Coordinator-World Languages (.10, .10, .10, .10)	15,261	15,567	15,723		156	1.0%
2110	152	02	48	Salary - Distr. Coordinator - Math (.20, .20, .20, .20)	34,604	35,296	25,000		(10,296)	-29.2%
2110	152	02	52	Salary - Distr. Coordinator - Science (.20, .20, .20, .20)	31,212	31,837	32,155		318	1.0%
2110	152	02	54	Salary - Distr. Coord.-Social Studies (.20, .20, .20, .20)	30,292	30,898	31,207		309	1.0%
2110	165	02	17	Aides - Testing Costs	5,406	3,000	4,000	7	1,000	33.3%
2110	166	02	17	Salaries - Aides/Mon./Attend (9.60, 9.60, 9.60, 9.60)	314,715	294,852	305,436	7	10,584	3.6%
2110	169	02	17	Bus Duty - T.A./S.A.	67,240	69,621	69,621	8	0	0.0%

1. In 16-17, 4 Kindergarten and 28 Grades 1-6 were run. In 17-18, 4 Kindergarten and 29 Grades 1-6 sections were budgeted and run. In 18-19, based on the latest enrollment projections, 5 Kindergarten and 27 Grades 1-6 sections are expected. However, the budget reserves 1 additional Grade 1-6 teaching position, as enrollment pressures in several grades may require an additional section be added. This decision will be made in Summer 2018. See footnote 2 on page 27 for a discussion of the District's ENL Program to support students for whom English is a new language.
2. In 17-18, .29 FTE was transferred to Special Education Adaptive Physical Education from General Education. .2 FTE is transferred to the High School in 18-19 based on student needs. Also, see footnote 3 on page 23 for a discussion of the addition of a .4 FTE Reading Teacher at each elementary school.
3. The after-school enrichment program has segments in the Humanities, Math, and STEM, staffed by Secondary School teachers. Curriculum writing for these three segments is overseen by core subject coordinators.
4. See footnote 5 on page 23.
5. Codes are used to capture the use of substitutes by cause. Permanent substitutes are assumed to cover teacher illness for budgeting purposes.
6. See footnote 7 on page 23 on District Coordinators.
7. See footnote 8 on page 23.
8. Teacher Assistants and Aides are used in the morning to supervise the arrival of students.

**A 2110 REGULAR SCHOOL INSTRUCTION**

					Expenditures	Budget	Proposed	\$ Variance	% Variance
					16-17	17-18	Budget	18-19	18-19
							18-19	vs.	vs.
								17-18	17-18
2110	201	02	23	Equipment - Instr. - Music	3,400	1,050	1,050	0	0.0%
2110	201	02	69	Equipment - General Instructional	0	2,890	2,890	0	0.0%
2110	408	02	22	Repair/Svc. - Equipment, Art	200	100	100	0	0.0%
2110	408	02	23	Repair/Svc. - Equipment, Music	1,074	1,100	1,100	0	0.0%
2110	408	02	37	Repair/Svc. - Equip., Phys. Ed.	600	600	600	0	0.0%
2110	408	02	52	Repair/Svc. - Equipment, Science	0	400	400	0	0.0%
2110	415	02	69	Printing	1,365	1,500	1,500	0	0.0%
2110	416	02	69	Copier Lease	23,500	23,500	23,500	0	0.0%
2110	420	02	43	Miscellaneous Contractual -ENL	0	0	0	0	0.0%
2110	420	02	45	Miscellaneous Contractual - Reading	10,892	8,670	0 9	(8,670)	-100.0%
2110	420	02	48	Miscellaneous Contractual - Math	1,500	0	0	0	0.0%
2110	420	02	52	Miscellaneous Contractual - Science	0	200	200	0	0.0%
2110	437	02	23	Student Participation Fees - Music	1,043	650	650	0	0.0%
2110	437	02	45	Student Participation Fees- Reading	0	0	0	0	0.0%
2110	437	02	48	Student Participation Fees - Math	229	375	375	0	0.0%
2110	437	02	52	Student Participation Fees - PLTW	0	0	750	750	0.0%
2110	437	02	54	Student Participation Fees - Social Studies	0	0	0	0	0.0%
2110	480	02	22	Textbooks - Art	0	0	0	0	0.0%
2110	480	02	23	Textbooks - Music	1,449	1,350	1,350 11	0	0.0%
2110	480	02	26	Textbooks - After School Enrichment	0	0	0	0	0.0%
2110	480	02	42	Textbooks - Language Arts	19,618	32,000	32,000	0	0.0%
2110	480	02	43	Textbooks - ENL	0	0	0	0	0.0%
2110	480	02	48	Textbooks - Math	17,533	20,000	20,000	0	0.0%
2110	480	02	52	Textbooks - Science	6,000	250	250	0	0.0%
2110	480	02	54	Textbooks - Social Studies	18,707	5,050	5,050 ↓	0	0.0%
2110	491	02	69	BOCES Services - Elementary	1,429	700	250 10	(450)	-64.3%
2110	501	02	21	Supplies - Instructional-Gen'l. Classroom	18,551	21,000	20,500 11	(500)	-2.4%
2110	501	02	22	Supplies - Instructional - Art	6,916	7,500	7,500	0	0.0%
2110	501	02	23	Supplies - Instructional - Music	2,279	3,250	3,250	0	0.0%
2110	501	02	36	Supplies - Instructional - Health	5,571	6,000	6,000	0	0.0%
2110	501	02	37	Supplies - Instructional - Phys. Ed.	2,940	2,575	2,575	0	0.0%
2110	501	02	42	Supplies - Instructional - Language Arts	8,530	9,000	18,331	9,331	103.7%
2110	501	02	43	Supplies - Instructional - ESL	1,332	1,500	1,500	0	0.0%
2110	501	02	48	Supplies - Instructional - Math	10,061	16,000	16,000	0	0.0%
2110	501	02	52	Supplies - Instructional - Science	3,872	4,440	8,215	3,775	85.0%
2110	501	02	54	Supplies - Instructional - Social Studies	723	1,875	1,000 ↓	(875)	-46.7%
2110	502	02	69	Supplies - Copier - Instructional	12,065	11,000	11,000	0	0.0%
2110	513	02	23	Reference Materials - Sheet Music	1,171	1,000	1,000	0	0.0%

9. See footnote 13 on page 24 .

10. Includes general education evaluation and translation services.

11. See footnote 11 on page 24.

**A 2110 REGULAR SCHOOL INSTRUCTION**

A 2110 REGULAR SCHOOL INSTRUCTION					Expenditures	Budget	Proposed	\$ Variance	% Variance	
					16-17	17-18	Budget 18-19	18-19 vs. 17-18	18-19 vs. 17-18	
MIDDLE SCHOOL					\$4,040,110	\$4,154,733	\$4,037,066	(\$117,667)	-2.8%	
2110	130	03	22	Salaries - Teachers - Art (1.0, 1.1, 1.1, 0.9)	120,817	137,236	112,161	1	(25,075)	-18.3%
2110	130	03	23	Salaries - Teachers - Music (2.9, 2.9, 2.9, 2.8)	275,024	282,090	285,210		3,120	1.1%
2110	130	03	24	Salaries - Teachers - Drama (.50, .60, .60, .60)	65,078	79,459	82,260		2,801	3.5%
2110	130	03	34	Salaries - Teachers - Home/Careers (1.0, 1.0, 1.0, 1.0)	64,432	68,294	73,089		4,795	7.0%
2110	130	03	35	Salaries - Teachers - Technology-STEM ( 2.0, 1.8, 1.8, 1.8)	214,694	200,819	153,931	10	(46,888)	-23.3%
2110	130	03	36	Salaries - Teachers - Health Educ. (1.0, 1.0, 1.0, 1.0)	101,021	92,954	99,145		6,191	6.7%
2110	130	03	37	Salaries - Teachers - Phys. Educ. ( 2.0, 2.0, 2.0, 2.4)	272,830	277,582	232,649		(44,933)	-16.2%
2110	130	03	42	Salaries - Teachers - English (5.0, 4.9, 4.9, 4.6)	614,597	618,193	614,934		(3,259)	-0.5%
2110	130	03	43	Salaries - Teachers - ENL (.60, .60, .60, .70)	44,914	46,164	53,678	2	7,514	16.3%
2110	130	03	44	Salaries - Teachers - World Lang. (4.8, 4.6, 4.6, 4.4)	430,964	429,806	434,449		4,643	1.1%
2110	130	03	45	Salaries - Teachers - Reading (.40, .40, .40, .50)	18,305	18,442	32,947		14,505	78.7%
2110	130	03	48	Salaries -Teachers - Mathematics ( 5.2, 5.2, 5.2, 4.8)	575,479	580,375	566,484		(13,891)	-2.4%
2110	130	03	52	Salaries - Teachers - Science (5.9, 6.2, 6.2, 6.0)	515,128	560,917	619,598		58,681	10.5%
2110	130	03	54	Salaries - Teachers - Soc. Stud. (4.4, 4.2, 4.2, 4.0)	437,617	436,634	351,065	✓	(85,569)	-19.6%
2110	132	03	24	Stipend - Teacher Specialist Drama	8,330	8,414	8,414		0	0.0%
2110	140	03	69	Substitute Teachers - Illness	0	0	0	3	0	0.0%
2110	141	03	69	Substitute Teachers - Staff Development	0	500	500		0	0.0%
2110	142	03	69	Permanent Substitutes	0	16,500	16,500		0	0.0%
2110	144	03	69	Sub Teacher Assistants	0	0	0		0	0.0%
2110	145	03	69	Sub Callers	0	3,035	2,935		(100)	-3.3%
2110	146	03	69	Sub Tchr - Test Scoring/Training	0	1,000	250		(750)	-75.0%
2110	147	03	69	Sub Teacher - CSE/TST Meetings	150	0	0		0	0.0%
2110	148	03	69	Sub Teacher - All Other	180	0	0	↓	0	0.0%

1. Middle School enrollment was 492 in 09-10, 530 in 10-11, 571 in 11-12, 594 in 12-13, 576 in 13-14, 596 in 14-15, 581 in 15-16, 538 in 16-17, 515 in 17-18, and is projected to be 495 in 18-19. In 16-17, a .5 net FTE decrease from budget reflected the decline in Middle School enrollment and changing student needs. This trend continued in 17-18 and 18-19, where a .5 net FTE decrease and a 1.1 net FTE decrease budget-to-budget is reflected, respectively. \$ decreases in Technology, Physical Education, and Social Studies reflect retirements. In 18-19, .4 FTE is added to Physical Education to manage class size.

2. The District continues to experience enrollment of students who are English Language Learners (ELLs). In 17-18, there are 33 elementary ELLs and 20 Secondary School ELLs. In addition, in 17-18, there are 42 former ELLs who continue to receive services in accordance with new regulations. CR 154 regulations adopted by the State Education Department expanded the District's requirements related to the identification and placement of ELL students, the availability of age appropriate and ability appropriate bilingual education programs, support, transitional and translation services, units of study and credit for English as a New Language (ENLs), personnel qualifications and professional development, parental rights, including notification requirements and, in particular, special education notification requirements and District planning and reporting. Transitional services include the requirement to continue support to former ELLs who have achieved mastery for an additional two years. The District's elementary ENL Program has been housed at Shelter Rock School, requiring students at Munsey Park to attend Shelter Rock and not their home school. However, there are students at Munsey Park who do not qualify to attend the ENL Program at Shelter Rock, but nonetheless require ENL support. Therefore, provision is made in 18-19 to staff a .7 FTE ENL teaching position at Munsey Park. The District will continue to evaluate the need for a separate ENL Program at Munsey Park. In 18-19, an additional .1 ENL FTE is added to the Secondary School, for a total of 2.5 FTEs dedicated to Secondary School ENL students. Also see footnote 2 on page 30 re: the addition of an ENL teacher assistant in 18-19.

3. Codes are used to capture the use of substitutes by cause. Permanent substitutes are assumed to cover teacher illness for budgeting purposes. Actual substitute expense for the Secondary School is captured in the applicable account codes at the High School.

**A 2110 REGULAR SCHOOL INSTRUCTION**

				Expenditures	Budget	Proposed		\$ Variance	% Variance
				16-17	17-18	Budget		18-19	18-19
						18-19		vs.	vs.
								17-18	17-18
2110	152	03	42	Salary - Distr. Coordinator - English (.20, .20, .20, .20)	32,012	30,000	30,805 4	805	2.7%
2110	152	03	44	Salary - Distr. Coord. - World Languages (.30, .30, .30, .30)	45,784	46,700	47,167 4	467	1.0%
2110	152	03	48	Salary - District Coordinator - Math (.20, .20, .20, .20)	34,603	35,296	25,000 4	(10,296)	-29.2%
2110	152	03	52	Salary - District Coordinator-Science (.20, .20, .20, .20)	31,212	31,837	32,155 ↓	318	1.0%
2110	152	03	54	Salary - District Coord. - Soc. Stud. (.20, .20, .20, .20)	30,291	30,898	31,207 ↓	309	1.0%
2110	161	03	25	Salaries - Clerical - Art, Music & Drama (.33, .33, .33, .33)	11,178	11,434	11,832	398	3.5%
2110	166	03	31	Salaries-Aides/Mon./Attend/ (.66, .66, 1.0, 1.0)	22,709	22,709	31,945 5	9,236	40.7%
2110	169	03	31	Overtime - Clerical - T.A./S.A.	125	200	200 5	0	0.0%
2110	201	03	22	Equipment - Instructional - Art	0	0	0	0	0.0%
2110	201	03	23	Equipment-Instructional -Music	0	1,850	1,850	0	0.0%
2110	201	03	24	Equipment - Instructional - Drama	0	200	200	0	0.0%
2110	201	03	34	Equipment - Home and Careers	0	500	500	0	0.0%
2110	201	03	35	Equipment - Technology - STEM	0	500	500 10	0	0.0%
2110	201	03	37	Equipment - Physical Education	0	0	0	0	0.0%
2110	201	03	69	Equipment - Instruct. General	0	500	500	0	0.0%
2110	408	03	22	Repair/Svc. - Equipment, Art	0	200	200	0	0.0%
2110	408	03	23	Repair/Svc. - Equipment, Music	683	1,000	1,000	0	0.0%
2110	408	03	24	Repair/Service - Equipment, Drama	875	500	500	0	0.0%
2110	408	03	34	Repair/Svc. - Equip., Home /Careers	0	1,000	300	(700)	-70.0%
2110	408	03	35	Repair/Svc - Equipment, Technology - STEM	0	500	500 10	0	0.0%
2110	408	03	37	Repair/Svc - Equip., Phys. Ed.	475	550	550	0	0.0%
2110	408	03	52	Repair/Svc. - Equip. Science	504	600	600	0	0.0%
2110	416	03	69	Copier Lease- Teacher Machine	4,150	3,804	3,804	0	0.0%
2110	417	03	24	Rental - Equipment, Drama	4,612	4,500	4,500	0	0.0%
2110	420	03	24	Misc. Contractual - Drama	880	1,100	1,100 6	0	0.0%
2110	420	03	52	Misc. Contractual - Science	0	250	250 ↓	0	0.0%
2110	420	03	69	Misc. Contractual - General	0	0	0	0	0.0%
2110	437	03	23	Student Participation Fees - Music	1,720	1,500	1,750	250	16.7%
2110	437	03	24	Student Participation Fees - Drama	0	0	0	0	0.0%
2110	437	03	44	Student Participation Fees - World Languages	305	350	350	0	0.0%
2110	437	03	48	Student Participation Fees - Math	0	0	0	0	0.0%
2110	437	03	52	Student Participation Fees -Science	1,200	750	1,200	450	0.0%
2110	437	03	69	Student Participation Fees	0	0	0	0	0.0%
2110	480	03	22	Textbooks - Art	0	0	0	0	0.0%
2110	480	03	23	Textbooks - Music	0	0	0	0	0.0%
2110	480	03	24	Textbooks - Drama	0	0	0	0	0.0%
2110	480	03	42	Textbooks - English	953	3,000	3,000 7	0	0.0%

4. See footnote 7 on page 23 on District Coordinators.

5. Provision is made in 18-19 for an additional aide for door supervision at the Secondary School gym entrance during peak hours, and additional Cafeteria supervision. Overtime is provided for summer hours for certain core subject teacher assistants and support personnel.

6. See footnote 9 on page 32.

7. Incremental textbook purchases are made on an as-needed basis as funds are available.

**A 2110 REGULAR SCHOOL INSTRUCTION**

A 2110 REGULAR SCHOOL INSTRUCTION							\$ Variance		% Variance	
					Expenditures	Budget	Proposed Budget	18-19	18-19	18-19
					16-17	17-18	18-19	7	vs.	vs.
					16-17	17-18	18-19	17-18	17-18	17-18
2110	480	03	43	Textbooks - ENL	0	750	750	7	0	0.0%
2110	480	03	44	Textbooks -World Languages	0	3,000	3,000	↓	0	0.0%
2110	480	03	48	Textbooks - Mathematics	11,876	3,000	3,000		0	0.0%
2110	480	03	52	Textbooks - Science	0	3,000	3,000		0	0.0%
2110	480	03	54	Textbooks - Social Studies	2,584	3,000	3,000		0	0.0%
2110	491	03	69	BOCES Services - Middle School	0	975	250	8	(725)	-74.4%
2110	501	03	21	Supplies - Instructional	2,732	4,164	3,500	9	(664)	-15.9%
2110	501	03	22	Supplies - Art	3,667	6,700	6,700		0	0.0%
2110	501	03	23	Supplies - Music	1,597	2,240	2,240		0	0.0%
2110	501	03	24	Supplies - Drama	2,115	1,500	1,500		0	0.0%
2110	501	03	34	Supplies - Home and Careers	2,301	2,327	3,027		700	30.1%
2110	501	03	35	Supplies - Technology - STEM	1,477	3,071	3,071	10	0	0.0%
2110	501	03	36	Supplies - Health	445	750	750		0	0.0%
2110	501	03	37	Supplies - Instruc. Phys. Ed.	3,996	4,000	4,000		0	0.0%
2110	501	03	42	Supplies - English	2,505	2,500	2,500		0	0.0%
2110	501	03	43	Supplies - ENL	0	750	750		0	0.0%
2110	501	03	44	Supplies - World Languages	2,089	1,727	1,727		0	0.0%
2110	501	03	45	Supplies - Reading	200	225	225		0	0.0%
2110	501	03	48	Supplies - Mathematics	1,056	1,500	1,500		0	0.0%
2110	501	03	52	Supplies - Science	1,058	2,500	2,500		0	0.0%
2110	501	03	54	Supplies - Social Studies	1,857	1,862	1,862		0	0.0%
2110	502	03	69	Supplies - Copier Instructional	13,788	13,800	13,800		0	0.0%
2110	513	03	23	Reference Materials - Sheet Music	936	750	750		0	0.0%
2110	513	03	24	Reference Materials - Drama	0	0	0		0	0.0%

8. Includes general education evaluation and translation services.

9. Includes purchase of Middle School student planners.

10. Project Lead the Way is part of the Science, Technology, Engineering & Mathematics (STEM) curriculum in our 7th and 8th grade classes, which provides engineering and biomedical science units of study. See Notes on page 17.

**A 2110 REGULAR SCHOOL INSTRUCTION**

A 2110 REGULAR SCHOOL INSTRUCTION								\$ Variance	% Variance	
					Expenditures	Budget	Proposed	18-19	18-19	
					16-17	17-18	Budget	vs.	vs.	
							18-19	17-18	17-18	
HIGH SCHOOL					\$9,515,029	\$9,693,948	\$9,803,606	\$109,658	1.1%	
2110	121	04	58	Drivers Education	5,248	5,475	5,475	1	0	0.0%
2110	130	04	22	Salaries - Teachers - Art (4.4, 4.0, 4.0, 4.1)	501,693	481,046	487,308	2	6,262	1.3%
2110	130	04	23	Salaries - Teachers - Music (4.1, 4.1, 4.1, 4.2)	480,692	493,811	512,332		18,521	3.8%
2110	130	04	24	Salaries - Teachers - Drama (.50, .40, .40, .40)	65,078	52,973	54,840		1,867	3.5%
2110	130	04	25	Salaries - Teachers - Business Ed. (.60, .60, .60, .60)	82,457	83,076	83,907		831	1.0%
2110	130	04	35	Salaries - Teachers - Technology-STEM (0, .40, .40, .40)		31,274	38,880		7,606	0.0%
2110	130	04	36	Salaries - Teachers - Health Ed. (1.00, 1.10, 1.10, 1.00)	87,731	100,243	95,292		(4,951)	-4.9%
2110	130	04	37	Salaries -Teachers - Physical Ed. (3.20, 3.80, 3.80, 3.80)	330,110	306,799	340,072	↓	33,273	10.8%

1. Stipend and contract costs are reimbursed through tuition paid by the students and recorded as revenue in the General Fund.

**A 2110 REGULAR SCHOOL INSTRUCTION**

A 2110 REGULAR SCHOOL INSTRUCTION					Expenditures 16-17	Budget 17-18	Proposed Budget 18-19		\$ Variance	% Variance
									18-19 vs. 17-18	18-19 vs. 17-18
2110	130	04	42	Salaries - Teachers - English (10.70, 10.80, 10.80, 10.60)	1,185,903	1,260,923	1,203,960	2	(56,963)	-4.5%
2110	130	04	43	Salaries - Teachers - ENL (1.40, 1.70, 1.50, 1.70)	156,411	177,767	181,113		3,346	1.9%
2110	130	04	44	Salaries -Teachers -World Lang. (10.00, 10.00, 10.00, 10.00)	1,062,372	1,124,415	1,049,927		(74,488)	-6.6%
2110	130	04	48	Salaries -Teachers -Mathematics (12.10, 12.10, 12.10, 12.60)	1,183,072	1,273,165	1,356,445		83,280	6.5%
2110	130	04	52	Salaries - Teachers -Science (17.00, 17.00, 17.00, 16.50)	1,899,854	1,777,030	1,770,377		(6,653)	-0.4%
2110	130	04	54	Salaries-Teachers -Soc. Studies (12.20,12.50, 12.50, 12.40)	1,234,993	1,300,226	1,340,170	↓	39,944	3.1%
2110	132	04	22	Stipend - A/P Art	27,277	29,125	29,125	3	0	0.0%
2110	132	04	23	Stipend - Tchr. Specialist - Music	29,755	30,055	30,055		0	0.0%
2110	132	04	24	Stipend - Teacher Specialist Drama	15,902	24,052	24,052		0	0.0%
2110	132	04	52	Stipend - Teacher Specialist Science	20,754	18,785	20,786	↓	2,001	10.7%
2110	136	04	42	Salaries - Teacher Assistant - ELA (1.0, 1.0, 1.0, 1.0)	56,275	56,362	30,129	2	(26,233)	-46.5%
2110	136	04	43	Salaries - Teacher Assistant - ENL (0, 0, 1.0, 1.0)	0	0	30,129	2	30,129	0.0%
2110	136	04	44	Salaries - Teacher Assistant - World Lang. Lab (1.0, 1.0, 1.0, 1.0)	48,980	49,400	49,400		0	0.0%
2110	136	04	48	Salaries - Teacher Assistant - Math Lab (1.0, 1.0, 1.0, 1.0)	56,275	56,362	57,262		900	1.6%
2110	136	04	52	Salaries - Teacher Assistant - Science (1.0, 1.0, 1.0, 2.0)	49,386	56,362	87,391	2	31,029	55.1%
2110	136	04	54	Salaries - Teacher Assistant - Soc. Stud. Lab (1.0, 1.0, 1.0, 1.0)	49,634	56,362	57,262		900	1.6%
2110	140	04	69	Substitute Teachers - Illness	68,205	47,500	47,500	4	0	0.0%
2110	141	04	69	Substitute Teachers- Staff Development	7,125	4,500	6,500		2,000	44.4%
2110	142	04	69	Permanent Substitutes	0	23,900	23,900		0	0.0%
2110	144	04	69	Sub Teacher Assistants	2,334	0	0		0	0.0%
2110	145	04	69	Sub Callers	7,266	5,050	4,550		(500)	-9.9%
2110	146	04	69	Salaries - Sub Tchr- Test Scoring/Training	675	2,500	750		(1,750)	-70.0%
2110	147	04	69	Sub Teacher - CSE/TST Mtgs.	13,905	20,000	17,500		(2,500)	-12.5%
2110	148	04	69	Sub Teacher - All Other	71,810	34,000	39,000	↓	5,000	14.7%
2110	152	04	42	Salary - District Coordinator-English (.40, .40, .40, .40)	64,023	60,000	61,610	5	1,610	2.7%
2110	152	04	44	Salary - Distr. Coord. - World Languages(.40, .40, .40, .40)	61,045	62,267	62,889		622	1.0%
2110	152	04	48	Salary - District Coordinator - Math (.40, .40, .40, .40)	69,208	70,592	50,000		(20,592)	-29.2%
2110	152	04	52	Salary - District Coordinator-Science (.40, .40, .40, .40)	62,424	63,673	64,310		637	1.0%
2110	152	04	54	Salary - Distr. Coord. Social Studies (.40, .40, .40, .40)	60,583	61,795	62,413	↓	618	1.0%

2. High School enrollment was 892 in 09-10, 922 in 10-11, 937 in 11-12, 1,000 in 12-13, 1,016 in 13-14, 1,094 in 14-15, 1,127 in 15-16, 1,164 in 16-17, 1,130 in 17-18, and is projected to be 1,098 in 18-19. In 16-17, 4.0 FTE were added (excluding ELL/ENL, as discussed in footnote 2 on page 26) to provide for additional course sections and new electives to increase academic opportunities for students, and to maintain or lower class sizes in most core courses. In 16-17, an additional .9 was added to further address these needs. In 17-18, a net 1.9 FTE was added budget-to-budget, specifically in Physical Education as well as other core courses, to address class size and to add new course offerings, including: In Art: Animation II and Digital Photography II; Project Adventure, a physical education elective; Applied Chemistry, Introduction to Engineering Design (also see footnote 7), Criminalistics, Anatomy and Physiology, Marine Biology, and Science of Natural Disasters (all 1/2 year Science electives.) In 18-19, a net .2 FTE reduction is reflected based on enrollment. New course offerings include advanced courses in Drawing, Painting, and Music, as well as Astronomy, Applied Physics, Principles of Engineering, and Advanced Placement Capstone Research. In addition, in 18-19, additional support is provided to support the District's very robust and successful Science Research program and to provide additional support to ENL students, with the addition of a Teacher Assistant in the Science Research and ENL programs. The decrease in English and World Languages salary expense also reflects retirements. The decrease in Teacher Assistant-ELA salaries reflects retirement.

3. Reflects stipends for advanced art, music, and drama, and science research instructional programs conducted outside of regular school hours. In 16-17, the lighting and sound supervisor for Drama was filled by an outside contractor and the expense recorded in 2110.420.04.24.

4. Codes are used to capture the use of substitutes by cause. Permanent substitutes are assumed to cover teacher illness for budgeting purposes.

5. See footnote 7 on page 23 on District Coordinators.

**A 2110 REGULAR SCHOOL INSTRUCTION**

					Expenditures	Budget	Proposed	\$ Variance	% Variance
					16-17	17-18	Budget	18-19	18-19
							18-19	vs.	vs.
								17-18	17-18
2110	161	04	25	Salaries - Clerical - Art, Music & Drama (.67, .67, .67, .67)	22,686	23,215	24,023	808	3.5%
2110	166	04	31	Salaries - Aides/Mon./Attend. (1.34, 1.34, 2.00, 2.00)	46,721	46,104	64,458 6	18,354	39.8%
2110	169	04	31	Overtime - Clerical - T.A./S.A.	249	1,530	530 6	(1,000)	-65.4%
2110	201	04	22	Equipment - Instructional - Art	0	1,000	1,000	0	0.0%
2110	201	04	23	Equipment - Instructional - Music	3,672	8,025	8,025	0	0.0%
2110	201	04	24	Equipment - Instructional - Drama	0	650	650	0	0.0%
2110	201	04	35	Equipment - Instructional - Technology - STEM		2,000	2,000 7	0	0.0%
2110	201	04	37	Equipment - Physical Education	1,805	8,250	8,250	0	0.0%
2110	201	04	42	Equipment - Instructional - English	0	0	0	0	0.0%
2110	201	04	44	Equipment - Instructional - World Languages	0	0	0	0	0.0%
2110	201	04	48	Equipment - Instructional - Math	0	875	875 7	0	0.0%
2110	201	04	52	Equipment - Instructional - Science	0	4,904	4,904	0	0.0%
2110	201	04	69	Equipment - General Instructional	0	3,392	3,392	0	0.0%
2110	408	04	23	Repair/Service - Equip., Music	1,380	2,000	2,000	0	0.0%
2110	408	04	24	Repair/Service - Equip., Drama	850	250	250	0	0.0%
2110	408	04	37	Repair/Svc - Equip., Phys. Ed.	475	1,250	1,250	0	0.0%
2110	408	04	42	Repair/Svc. - Equip., English	0	0	0	0	0.0%
2110	408	04	44	Repair/Svc. - Equip., World Languages	0	0	0	0	0.0%
2110	408	04	48	Repair/Service - Equip, Math	0	0	0	0	0.0%
2110	408	04	52	Repair/Service-Equip. Science	1,226	1,250	1,250	0	0.0%
2110	408	04	69	Repair/Service - Equip., Gen'l. Clsm.	0	125	125	0	0.0%
2110	415	04	69	Printing	1,495	1,500	1,500	0	0.0%
2110	416	04	69	Copier Lease - Teacher Machine	8,350	7,608	7,608	0	0.0%
2110	417	04	23	Rental - Equipment, Music	5,445	5,000	5,000	0	0.0%
2110	417	04	24	Rental - Equipment, Drama	10,276	12,500	12,500	0	0.0%
2110	417	04	69	Rental - Equipment - General Classroom	1,772	2,500	2,500 8	0	0.0%
2110	420	04	22	Miscellaneous Contractual - Art	10,155	10,500	10,500 9	0	0.0%
2110	420	04	23	Misc. Contractual - Music	5,134	5,000	5,000	0	0.0%
2110	420	04	24	Misc. Contractual - Drama	11,134	2,500	2,500	0	0.0%
2110	420	04	37	Misc. Contractual - CPR Implementation	988	0	1,000	1,000	100.0%
2110	420	04	48	Misc. Contractual - Math	0	0	0	0	0.0%
2110	420	04	52	Misc. Contractual - Science	925	700	700	0	0.0%
2110	420	04	58	Misc. Contractual - Driver's Ed.	21,289	23,195	23,195	0	0.0%
2110	420	04	69	Misc. Contractual - Misc.	0	0	0	0	0.0%
2110	437	04	22	Student Particip. Fees - Art	580	875	875	0	0.0%
2110	437	04	23	Student Particip. Fees - Music	10,166	9,800	10,200	400	4.1%
2110	437	04	24	Student Particip. Fees - Drama	0	0	0	0	0.0%

6. Provision is made in 18-19 for an additional aide for door supervision at the Secondary School gym entrance during peak hours an additional Cafeteria supervision. Overtime is provided for summer hours for certain core subject teacher assistants and support personnel.

**A 2110 REGULAR SCHOOL INSTRUCTION**

					Expenditures	Budget	Proposed		\$ Variance	% Variance
					16-17	17-18	Budget		18-19	18-19
							18-19		vs.	vs.
									17-18	17-18
2110	437	04	35	Student Particip. Fees - Technology - STEM	0	3,000	3,000	7	0	0.0%
2110	437	04	42	Student Particip. Fees - English	124	450	450		0	0.0%
2110	437	04	44	Student Particip. Fees - World Languages	705	600	600		0	0.0%
2110	437	04	48	Student Particip. Fees - Math	3,996	4,000	4,000		0	0.0%
2110	437	04	52	Student Particip. Fees - Science	24,751	17,850	17,850		0	0.0%
2110	437	04	54	Student Particip. Fees - Social Studies	2,076	2,150	2,150		0	0.0%
2110	437	04	69	Student Particip. Fees - General Classroom	0	0	0		0	0.0%
2110	480	04	32	Textbooks - Accounting	0	0	0	10	0	0.0%
2110	480	04	42	Textbooks - English	10,292	12,000	12,000		0	0.0%
2110	480	04	44	Textbooks - World Languages	6,192	5,000	5,000		0	0.0%
2110	480	04	48	Textbooks - Mathematics	6,270	10,000	10,000		0	0.0%
2110	480	04	52	Textbooks - Science	19,476	10,000	10,000		0	0.0%
2110	480	04	54	Textbooks - Social Studies	24,578	10,000	10,000	↓	0	0.0%
2110	491	04	69	BOCES Services - High School	0	1,000	250	11	(750)	-75.0%
2110	501	04	21	Supplies - Instructional	4,936	5,750	5,750	12	0	0.0%
2110	501	04	22	Supplies - Art	26,059	26,800	26,800		0	0.0%
2110	501	04	23	Supplies - Music	7,883	9,000	9,000		0	0.0%
2110	501	04	24	Supplies - Drama	6,877	7,500	7,500		0	0.0%
2110	501	04	32	Supplies - Business Ed.	0	700	700		0	0.0%
2110	501	04	33	Supplies - Technology - STEM	0	3,000	17,900	7	14,900	0.0%
2110	501	04	36	Supplies - Health	182	500	500		0	0.0%
2110	501	04	37	Supplies - Phys.Ed.	13,834	5,000	7,000		2,000	40.0%
2110	501	04	42	Supplies - English	2,987	2,868	2,868		0	0.0%
2110	501	04	43	Supplies - ENL	0	1,000	1,000		0	0.0%
2110	501	04	44	Supplies - World Languages	1,294	2,289	2,289		0	0.0%
2110	501	04	45	Supplies - Reading	0	200	200		0	0.0%
2110	501	04	46	Supplies - Writing Center	659	880	880		0	0.0%
2110	501	04	48	Supplies - Mathematics	9,456	10,000	7,400	7	(2,600)	-26.0%
2110	501	04	52	Supplies - Science	23,244	26,426	26,426		0	0.0%
2110	501	04	54	Supplies - Social Studies	2,360	2,022	2,822		800	39.6%

7. Provision is made for equipment, student participation fees and supplies for new course offerings in Introduction to Engineering Design (17-18) and Principles of Engineering (18-19) as an extension of the Project Lead the Way - STEM curriculum. See Notes on page 17. Math supplies have been reallocated to Instructional Technology to purchase two Microsoft Surface Pro laptops for use in certain Math classes.

8. Reflects desk rental for administration of State-mandated tests and Advanced Placement exams.

9. Miscellaneous Contractual includes framing, filming, developing, and models for Life Drawing (Art), Marching Band, Choreography, Instruction and uniform maintenance (Music) and play scripts and stage lighting, set design and other services (Drama), and annual service contracts on science equipment. Increases reflect Secondary School expense experience in 16-17 for student training and certification in CPR as part of the physical education program. Also see footnote 3 on page 30.

10. Incremental textbook purchases are made on an as-needed basis as funds are available.

11. Includes general education evaluation and translation services.

12. Includes purchase of High School student planners.

**A 2110 REGULAR SCHOOL INSTRUCTION**

					Expenditures	Budget	Proposed	\$ Variance	% Variance
					16-17	17-18	Budget	18-19	18-19
							18-19	vs.	vs.
								17-18	17-18
2110	502	04	69	Supplies - Copier Instructional	30,322	24,100	24,100	0	0.0%
2110	513	04	22	Reference Materials - Art	0	0	0	0	0.0%
2110	513	04	23	Reference Materials - Sheet Music	1,135	2,000	2,000	0	0.0%
2110	513	04	24	Reference Materials - Drama	113	500	500	0	0.0%

**A 2110 REGULAR SCHOOL INSTRUCTION**

					Expenditures	Budget	Proposed	\$ Variance	% Variance
					16-17	17-18	Budget	18-19	18-19
							18-19	vs.	vs.
								17-18	17-18
<b>OTHER</b>					<b>\$65,719</b>	<b>\$76,000</b>	<b>\$70,000</b>	<b>(\$6,000)</b>	<b>-7.9%</b>
2110	481	07	69	Textbooks - Elementary - NPS	289	1,000	1,000	0	0.0%
2110	482	07	69	Textbooks - Secondary - NPS	63,482	71,000	65,000	(6,000)	-8.5%
2110	491	36	69	BOCES Tutor Svcs. - Hospital Setting	1,948	4,000	4,000	0	0.0%

1. 18-19 budget is consistent with expense experience in 16-17.

**A 2110 REGULAR SCHOOL INSTRUCTION**

					Expenditures	Budget	Proposed	\$ Variance	% Variance
					16-17	17-18	Budget	18-19	18-19
							18-19	vs.	vs.
								17-18	17-18
<b>DISTRICTWIDE</b>					<b>\$167,686</b>	<b>\$545,219</b>	<b>\$629,324</b>	<b>\$84,105</b>	<b>15.4%</b>
2110	120	99	69	Sal.-Tchrs.-DW/Leave/Sick/Growth	0	151,222	151,222	0	0.0%
2110	130	99	69	Sal.-Tchrs.-DW/Leave/Sick/Growth	0	151,222	151,222	0	0.0%

1. The 17-18 and 18-19 budgets provide amounts for 2 sick leave and/or growth positions at the Elementary Schools and 2 sick leave and/or growth positions at the Secondary School. Sick leave positions are temporary, on an as-needed basis, and are not included in headcount. The tenured teacher on leave retains the position and is included in fulltime equivalent counts where applicable. The expense is recorded in the budget line item where the leave replacement/growth actually occurs.

**A 2110 REGULAR SCHOOL INSTRUCTION**

					Expenditures	Budget	Proposed	\$ Variance	% Variance
					16-17	17-18	Budget	18-19	18-19
							18-19	vs.	vs.
								17-18	17-18
2110	151	99	25	Salary- Admin. Art, Music & Drama (.60, .60, .60, 1.0)	120,100	122,503	204,170 2	81,667	66.7%
2110	151	99	37	Salary - Director Physical Education (.25, .25, .25, .25)	42,917	43,775	44,213	438	1.0%
2110	196	99	99	Graduate Credit X-Over (K-12)	0	70,000	70,000 3	0	0.0%
2110	201	99	26	Equipment - Instructional - Elementary Enrichment	0	0	0	0	0.0%
2110	201	99	38	Equipment - Instructional - Health, PE	0	0	0	0	0.0%
2110	416	99	25	Copier Lease - Art, Music, Drama	709	577	577	0	0.0%
2110	416	99	39	Copier Lease - Athletics	0	1,260	1,260	0	0.0%
2110	416	99	42	Copier Lease - English Language Arts	706	577	577	0	0.0%
2110	416	99	44	Copier Lease - World Language	852	852	852	0	0.0%
2110	416	99	48	Copier Lease - Math	709	577	577	0	0.0%
2110	416	99	52	Copier Lease - Science	0	577	577	0	0.0%
2110	416	99	54	Copier Lease - Social Studies	448	577	577	0	0.0%
2110	420	99	38	Misc. Contractual - Health, PE, Athletics	0	1,000	0 4	(1,000)	-100.0%
2110	420	99	43	Translation Services	1,000	0	3,000 5	3,000	0.0%
2110	437	99	38	Student Particip. Fees - Health, PE	0	0	0	0	0.0%
2110	473	99	69	Payments to Charter Schools	0	0	0	0	0.0%
2110	501	99	26	Instructional Supplies -Elementary Enrichment	245	500	500	0	0.0%

2. Prior to 18-19, the District's very large and vibrant Fine Arts Program was overseen by a District administrator whose duties were split. In 18-19, the position of Administrator for Fine Arts will be staffed by a full-time administrator.

3. Under the District's MEA collective bargaining agreement, salary enhancement will be granted for successfully completing graduate credits. The budget in 17-18 and 18-19 is reflective of the District's expense experience in 16-17.

4. Reduction reflects actual expense experience.

5. Provision is made for translation services District-wide for ENL families requiring such assistance, in accordance with CR154. See footnote 2 on page 27.

**TOTAL 2110 REGULAR SCHOOL INSTRUCTION**

**\$27,688,685    \$28,546,953    \$28,756,148    \$209,195    0.7%**

## **A 2250 SPECIAL EDUCATION PROGRAMS AND SERVICES**

### **SUMMARY NOTES TO THE SPECIAL EDUCATION BUDGET:**

**ENROLLMENT:** In 16-17, the District budgeted 460 classified school age students and 40 age 3-4 year-old pre-school students and provided services to 451 school age students and 32 pre-school students. In 17-18, the District budgeted 460 classified school age students and 40 age 3-4 pre-school students, and is providing services to 446 school age students and 27 pre-school students. In 18-19, the District is budgeting 460 classified school age students and 40 age 3-4 pre-school students. It should be noted that the District is currently reimbursed for direct services to pre-school children. However, NYS has suggested that school districts be mandated to cover a portion of these costs.

The District has had elementary full-day special classes based on student needs as follows: 08-09: 5; 09-10: 4; 10-11: 2; 11-12: 2; 12-13: 4; 13-14: 4; 14-15: 5; 15-16: 4; 16-17: 3; 17-18: 4. In 12-13, 13-14, 14-15, 15-16, 16-17, and 17-18, there is 1 full-day special class at the High School; in 13-14, 14-15, 15-16 and 16-17, there was also 1 full-day special class in the Middle School. In 18-19, 4 elementary and 1 High School full-day special classes are planned.

**EXTENDED DAY ABA/HOME TEACHING ABA:** The District conducts an extended school day program utilizing Applied Behavioral Analysis (ABA) philosophy that takes place in the school setting for students with Autism Spectrum Disorders (ASD), and their typically developing peers. The program is provided at Shelter Rock and Munsey Park and at the Secondary building for resident students for two-hour sessions on Tuesdays, Wednesdays and Thursdays. The program is for students with ASD that demonstrate significant regression and have social skills goals on their IEP, who require direct, intensive intervention in order to achieve those goals, and who currently are approved for extended school day hours. The program does not require additional ABA hours. The hours that the students attend the program will come from their existing approved ABA hours. The program is staffed by District personnel and monitored by the CSE/Special Education. Extended School Day ABA, depending on the student, may complement Behavior Intervention (ABA) services in the home. Budgets are based on student needs, and are adjusted annually to reflect these changing needs.

**CONTRACT THERAPISTS:** Contract Therapists provide the following services/related services as mandated in the student's IEP: Evaluations and delivery of occupational therapy, physical therapy, behavior intervention (ABA) and supervision (ABA), speech & language, nursing services, interpreting services, auditory verbal therapy, hospital/home instruction, and resource room, bilingual evaluations, augmentative communication, psychiatric evaluations, rehabilitation services, use of a scribe, and neurological evaluations. In addition, there are some students that, because of their disabilities and behavioral impact on instruction, need instruction delivered in a non-school setting, including at home and/or at the Public Library. Budgets are based on student needs, and are adjusted annually to reflect these changing needs.

**A 2250 SPECIAL EDUCATION PROGRAMS AND SERVICES**

A 2250 SPECIAL EDUCATION PROGRAMS AND SERVICES									\$ Variance	% Variance
					Expenditures	Budget	Proposed	18-19	18-19	
					16-17	17-18	Budget		vs.	vs.
							18-19		17-18	17-18
DISTRICT					\$12,672,194	\$13,164,835	\$13,040,934		(\$123,901)	-0.9%
MUNSEY PARK					\$2,023,515	\$1,987,590	\$1,816,105		(\$171,485)	-8.6%
2250	135	01	27	Salaries - Extended Day ABA/ Home Teaching ABA	109,758	70,000	60,000	3	(10,000)	-14.3%
2250	135	01	75	Salaries - Home Teaching (ABA)	0	0	0		0	0.0%
2250	153	01	27	Salaries - Teachers (6.00, 8.00, 8.00, 7.10)	871,135	889,345	813,918	1	(75,427)	-8.5%
2250	153	01	47	Salaries - Teachers - Speech (2.40, 2.40, 2.40, 2.40)	319,272	323,046	327,474	1	4,428	1.4%
2250	156	01	27	Salaries - Teacher Assistants (8.50, 8.50, 4.17, 4.17)	304,933	321,100	167,381	1	(153,719)	-47.9%
2250	163	01	27	Sub - Teacher Assistants	23,499	12,000	5,000	2	(7,000)	-58.3%
2250	166	01	27	Salaries - Aides/Mon/Attend. (3.50, 2.50, 4.00, 4.00)	100,084	84,649	122,988	1	38,339	45.3%
2250	169	01	27	Overtime - TA/Clerical	0	0	0		0	0.0%
2250	201	01	27	Equipment - Instructional	1,876	2,500	2,500		0	0.0%
2250	420	01	27	Misc. Contractual - Physician Consultations/Translations	0	1,000	1,000		0	0.0%
2250	440	01	27	Contract Therapists	254,702	250,000	285,000	3	35,000	14.0%
2250	440	01	47	Contract Therapists - Speech	8,585	8,000	3,000	3	(5,000)	-62.5%
2250	480	01	27	Textbooks	834	1,300	1,300		0	0.0%
2250	491	01	27	BOCES - Miscellaneous Services	23,551	22,000	23,544	4	1,544	7.0%
2250	501	01	27	Supplies - Instructional	2,547	1,600	1,800		200	12.5%
2250	501	01	47	Supplies - Instructional - Speech	2,739	1,050	1,200		150	14.3%

1. Teachers provide consultant teacher services, integrated co-teaching, resource room, and specialized ELA and math instruction. The number of Teachers, Teacher Assistants, and Supervisory Aides is dependent upon IEP requirements and other needs of the students currently enrolled. Staffing reflects an elementary inclusion model designed to better meet the rigors of the mandated NYS Learning Standards through integrated co-teaching for English and Math and Teacher Assistant support for Science and Social Studies at all grade levels. In 18-19, there are 4.17 Teacher Assistants to support special education students in the classroom. There are no 1:1 Teacher Assistants and 4.0 1:1 Teacher Aides.
2. Substitutes for IEP mandated 1:1 Teacher Assistants.
3. See Summary Notes on page 35.
4. Includes rental of FM systems and provision of technical support services for equipment and software utilized by special education students, and translation services provided through BOCES.

**A 2250 SPECIAL EDUCATION PROGRAMS AND SERVICES**

A 2250 SPECIAL EDUCATION PROGRAMS AND SERVICES					Expenditures	Budget	Proposed		\$ Variance	% Variance
					16-17	17-18	Budget		18-19	18-19
							18-19		vs.	vs.
									17-18	17-18
SHELTER ROCK					\$2,900,784	\$3,189,723	\$3,094,242		(\$95,481)	-3.0%
2250	135	02	27	Salaries - Extended Day ABA/Home Teaching ABA	170,032	217,000	150,000	1	(67,000)	-30.9%
2250	135	02	75	Salaries - Home Teaching	0	0	0		0	0.0%
2250	153	02	27	Salaries - Teachers (11.00, 12.00, 12.00, 12.10)	1,098,504	1,215,029	1,141,116	2	(73,913)	-6.1%
2250	153	02	47	Salaries - Teachers Speech (4.00, 4.00, 4.00, 4.00)	442,504	452,774	468,018	2	15,244	3.4%
2250	156	02	27	Salaries - Teacher Assistants (21.00, 22.00, 21.50, 23.00)	617,649	735,168	765,139	2	29,971	4.1%

1. See Summary Notes on page 35.
2. See Footnote 1 above. 4 special classes were budgeted in 16-17, and only 3 special classes ran. In 17-18, 4 special classes were budgeted and run. In 18-19, 4 special classes are budgeted. In 18-19, there are 7 Teacher Assistants to support special education students in the classroom. In addition to 2 1:1 Teachers Assistants, there are 14 Teacher Assistants for the 4 full-day special classes to meet the individual needs of the students, and 3.46 1:1 Supervisory Aides.

A 2250 SPECIAL EDUCATION PROGRAMS AND SERVICES								\$ Variance	% Variance
					Expenditures	Budget	Proposed	18-19	18-19
					16-17	17-18	Budget	vs.	vs.
							18-19	17-18	17-18
2250	163	02	27	Sub - Teacher Assistants	54,459	57,500	57,500	3	0.0%
2250	166	02	27	Salaries - Aides/Mon./Attendants (2.88, 2.88, 3.46, 3.46)	66,083	73,352	89,348	2	21.8%
2250	169	02	27	Overtime T.A./Clerical	20	0	0	0	0.0%
2250	201	02	27	Equipment - Instructional	345	3,500	3,500	0	0.0%
2250	420	02	27	Misc. Contractual - Physician Consultations/Translations	1,092	1,000	1,200	200	20.0%
2250	440	02	27	Contract Therapists	418,960	397,000	383,000	1	-3.5%
2250	440	02	47	Contract Therapists - Speech	722	2,000	1,000	1	-50.0%
2250	480	02	27	Textbooks	1,816	3,000	3,000	0	0.0%
2250	491	02	27	BOCES - Miscellaneous Services	22,833	25,000	23,821	4	-4.7%
2250	501	02	27	Supplies-Instructional	4,006	5,800	5,800	0	0.0%
2250	501	02	47	Supplies -Instructional - Speech	1,759	1,600	1,800	200	12.5%

3. Substitutes for IEP mandated 1:1 Teacher Assistants.

4. Includes rental of FM systems and related services and provision of technical support services for equipment and software utilized by special education students and translation services provided through BOCES.

A 2250 SPECIAL EDUCATION PROGRAMS AND SERVICES								\$ Variance	% Variance
					Expenditures	Budget	Proposed	18-19	18-19
					16-17	17-18	Budget	vs.	vs.
							18-19	17-18	17-18
MIDDLE SCHOOL					\$1,746,969	\$1,858,600	\$1,873,286	\$14,686	0.8%
2250	135	03	27	Salaries - Extended Day ABA/Home Teaching ABA	44,170	60,000	25,000	1	-58.3%
2250	135	03	75	Salaries - Home Teaching (ABA)	67,704	41,000	40,000	1	-2.4%
2250	153	03	27	Salaries - Teachers (9.00, 9.80, 10.00, 9.90)	814,851	893,843	942,616	2	5.5%
2250	153	03	47	Salaries - Teachers Speech (1.20, 1.20, 1.20, 1.20)	126,338	153,496	102,206	2	-33.4%
2250	156	03	27	Salaries - Teacher Assistants (8.62, 7.00, 10.25, 10.25)	319,249	273,523	456,496	2	66.9%
2250	163	03	27	Sub - Teacher Assistants	228	2,500	2,500	3	0.0%
2250	166	03	27	Salaries - Aides, Monitors & Attend. (0, 0, 0, 0)	0	0	0	0	0.0%
2250	169	03	27	Overtime - TA/Clerical	241	0	0	0	0.0%
2250	201	03	27	Equipment - Instructional	2,198	3,000	3,000	0	0.0%
2250	420	03	27	Misc. Contractual - Physician Consultations/Translations	125	1,000	1,200	200	20.0%

1. See Summary Notes on page 35.

2. The number of Teachers, Teacher Assistants and Supervisory Aides is dependent on IEP requirements and other needs of the students currently enrolled. Staffing reflects a Middle School inclusion model designed to better meet the rigors of the mandated NYS Learning Standards, through integrated co-teaching with both the general education teacher and special education teacher in English 7, English 8, Social Studies 7, Social Studies 8, Math 7, Math 8, Science 7, and Living Environment inclusion classrooms with the special education teacher teaching support classes. In 17-18, a .8 FTE Teacher was reallocated from the High School based on student needs. In 17-18, 3.25 FTE Teacher Assistants were added to the Middle School to meet student needs, including 1.75 FTE Teacher Assistant moved from the High School. In 18-19, there are 8.0 FTE Teacher Assistants budgeted to provide support in the classroom and in the testing center, and 2.25 FTE 1:1 Teacher Assistants.

3. Substitutes for IEP mandated 1:1 Teacher Assistants.

<b>A 2250 SPECIAL EDUCATION PROGRAMS AND SERVICES</b>								<b>\$ Variance</b>	<b>% Variance</b>	
					<b>Expenditures</b>	<b>Budget</b>	<b>Proposed</b>	<b>18-19</b>	<b>18-19</b>	
					<b>16-17</b>	<b>17-18</b>	<b>Budget</b>	<b>vs.</b>	<b>vs.</b>	
							<b>18-19</b>	<b>17-18</b>	<b>17-18</b>	
2250	440	03	27	Contract Therapists	348,681	396,800	275,000	1	(121,800)	-30.7%
2250	440	03	47	Contract Therapists - Speech	3,325	3,200	1,000	1	(2,200)	-68.8%
2250	480	03	27	Textbooks	67	3,000	3,000		0	0.0%
2250	491	03	27	BOCES - Miscellaneous Services	16,617	23,088	16,718	4	(6,370)	-27.6%
2250	501	03	27	Supplies - Instructional	2,876	3,100	3,500		400	12.9%
2250	501	03	47	Supplies - Instructional - Speech	299	1,050	1,050		0	0.0%

4. Includes rental of FM systems and related services and the provision of technical support services for equipment and software utilized by special education students and translation services provided through BOCES.

<b>A 2250 SPECIAL EDUCATION PROGRAMS AND SERVICES</b>								<b>\$ Variance</b>	<b>% Variance</b>	
					<b>Expenditures</b>	<b>Budget</b>	<b>Proposed</b>	<b>18-19</b>	<b>% Variance</b>	
					<b>16-17</b>	<b>17-18</b>	<b>Budget</b>	<b>vs.</b>	<b>vs.</b>	
							<b>18-19</b>	<b>17-18</b>	<b>17-18</b>	
<b>HIGH SCHOOL</b>					<b>\$2,593,164</b>	<b>\$2,431,719</b>	<b>\$2,419,244</b>	<b>(\$12,475)</b>	<b>-0.5%</b>	
2250	135	04	27	Salaries - Extended Day ABA/Home Teaching ABA	47,752	65,000	65,000	1	0	0.0%
2250	135	04	75	Salaries - Home Teaching	60,563	50,000	60,000	1	10,000	20.0%
2250	153	04	27	Salaries - Teachers (14.90, 13.00, 12.90, 12.10)	1,550,622	1,268,814	1,175,683	2	(93,131)	-7.3%
2250	153	04	47	Salaries - Teachers Speech (1.20, 1.40, 1.40, 1.40)	71,826	112,127	180,126	2	67,999	60.6%
2250	156	04	27	Salaries - Teacher Assistants (10.38, 12.00, 10.25, 11.75)	463,619	521,120	473,585	2	(47,535)	-9.1%
2250	163	04	27	Sub - Teacher Assistants	25,793	15,000	22,000	3	7,000	46.7%
2250	166	04	27	Salaries - Aide (0, 0, 0, 0)	0	0	0		0	0.0%
2250	169	04	27	Overtime - T/A Clerical	393	0	0		0	0.0%
2250	201	04	27	Equipment - Instructional	2,512	5,200	5,000		(200)	-3.8%
2250	420	04	27	Misc. Contractual - Physician Consultations/Translations	248	1,000	1,200		200	20.0%
2250	440	04	27	Contract Therapists	329,609	333,000	384,000	1	51,000	15.3%
2250	440	04	47	Contract Therapists - Speech	21,205	25,000	28,000	1	3,000	12.0%
2250	480	04	27	Textbooks	922	3,000	3,000		0	0.0%
2250	491	04	27	BOCES - Miscellaneous Services	15,042	26,208	15,400	4	(10,808)	-41.2%
2250	501	04	27	Supplies - Instructional	3,058	5,200	5,200		0	0.0%
2250	501	04	47	Supplies - Instructional - Speech	0	1,050	1,050		0	0.0%

1. See Summary Notes on page 35.

2. The number of Teachers, Teacher Assistants, and Supervisory Aides is dependent on IEP requirements and other needs of students enrolled. Staffing reflects the High School inclusion model to support all students as they encounter the increased rigor of mandated NYS Learning Standards in: English 9R, English 10R, English 11R, Global 9R, Global 10R, US History 11R, Living Environment, Earth Science, Algebra, Geometry, and Algebra 2/Trigonometry. The decrease in Teacher FTE reflects a retirement not replaced, based on student needs. In 18-19, there are 4.0 FTE Teacher Assistants providing support in the classroom and in the testing center, and 7.75 FTE 1:1 Teacher Assistants.

3. Substitutes for IEP mandated 1:1 Teacher Assistants.

4. Includes rental of FM systems and related services and the provision of technical support services for equipment and software utilized by special education students and translation services through BOCES.

**A 2250 SPECIAL EDUCATION PROGRAMS AND SERVICES**

					Expenditures	Budget	Proposed Budget	\$ Variance	% Variance
					16-17	17-18	18-19	18-19 vs. 17-18	18-19 vs. 17-18
NON-PUBLIC SCHOOLS					\$264,826	\$250,347	\$280,600	\$30,253	12.08%
2250	153	07	47	Salaries - Teachers - Speech - NPS (0, 0, 0, 0)	0	0	0 1	0	0.0%
2250	156	07	27	Salaries - Teacher Assistants -NPS (1.0, 1.0, 0, 0)	23,730	39,847	0 2	(39,847)	0.0%
2250	166	07	27	Salaries - Aides, Monitors - NPS	11,375	0	0	0	0.0%
2250	440	07	27	Contract Therapists - Special Ed - NPS	157,917	110,000	200,000 2	90,000	81.8%
2250	440	07	47	Contract Therapists - Speech - NPS	71,804	100,000	80,000 1,2	(20,000)	-20.0%
2250	491	07	27	BOCES Miscellaneous Services - NPS	0	500	600	100	20.0%

1. Speech services to non-public school students is now provided by contract therapists.
2. Several initiatives are required under IDEIA 2004. The District is required to locate and provide special education services to students attending the three private schools located in the District (St. Mary's Elementary, St. Mary's High School, and Our Lady of Grace). In 16-17, a 1:1 Teacher Assistant was assigned to a non-resident student attending a non-public school in the District. This was expected to be maintained in 17-18, but the student did not attend. Expenses related to non-resident students are billed to the home school district. IDEIA 2004 also requires evaluations to be conducted year-round. Also see footnote 5 re: Contract Therapists-Speech - NPS.

**A 2250 SPECIAL EDUCATION PROGRAMS AND SERVICES**

					Expenditures	Budget	Proposed Budget	\$ Variance	% Variance
					16-17	17-18	18-19	18-19 vs. 17-18	18-19 vs. 17-18
BOCES					\$901,991	\$1,330,796	\$1,546,559 1	\$215,763	16.2%
2250	490	25	27	Tuition - BOCES - CCA Net and CCA Skills	82,817	317,236	171,498	(145,738)	100.0%
2250	490	26	27	Tuition - BOCES - Carmen Road	181,026	85,742	90,865	5,123	6.0%
2250	490	27	27	Tuition - BOCES - Rosemary Kennedy School	105,253	106,718	108,477	1,759	1.6%
2250	490	28	27	Tuition - BOCES - Willets Avenue MS	106,499	92,322	256,915	164,593	178.3%
2250	490	29	27	Tuition - BOCES - Jerusalem Ave. School	111,388	114,127	412,119	297,992	261.1%
2250	490	31	27	Tuition - BOCES - Program For Hearing Impaired	31,386	31,638	21,408	(10,230)	100.0%
2250	490	32	27	Tuition - BOCES - Program for Vision Impaired	2,616	0	0	0	0.0%
2250	490	34	27	Tuition - BOCES - Western Suffolk BOCES	10,477	8,000	10,000	2,000	25.0%
2250	490	35	27	Tuition - BOCES - Intensive Skills School	77,454	103,239	155,169	51,930	50.3%
2250	490	36	27	Tuition - BOCES - Seaman's Neck School	70,484	142,374	142,553	179	0.1%
2250	490	39	27	Tuition - BOCES - Career Prep H.S.	37,456	75,656	86,384	10,728	14.2%
2250	490	45	27	Tuition - BOCES - Virtual School	0	3,000	0	(3,000)	-100.0%
2250	490	46	27	Tuition - BOCES - Wolfson H.S.	85,135	248,664	88,971	(159,693)	-64.2%
2250	491	36	27	BOCES Tutor Services - Hospital Setting	0	2080	2,200	120	5.8%

1. The actual number of district students attending BOCES schools in 16-17 was 19. The number of district students budgeted to attend BOCES schools in 17-18 was 21. The actual number of district students attending BOCES schools in 17-18 is 14. The number of district students budgeted to attend BOCES schools in 18-19 is 22.
22. Non-resident students who reside at the Intermediate Care Facility located in the district are budgeted in a separate code. See Page 41 in re: ICF students.

**A 2250 SPECIAL EDUCATION PROGRAMS AND SERVICES**

					Expenditures	Budget	Proposed	\$ Variance	% Variance
					16-17	17-18	Budget	18-19	18-19
							18-19	vs.	vs.
							17-18	17-18	17-18
TUITION SPECIAL ED. (Public/Private)					\$1,294,577	\$1,147,751	\$1,157,019	\$9,268	0.8%
2250	471	84	27	Tuition - Public -Great Neck Village	216,885	93,000	90,750	(2,250)	-2.4%
2250	471	90	27	Tuition - Public - Shelter Rock Academy (Herricks)	0	0	70,490	70,490	0.0%
2250	471	93	27	Tuition - Public - Deer Park	8,764	0	0	0	0.0%
2250	472	51	27	Tuition - Private- Brookville Center for Children's Services	68,249	67,600	67,510	(90)	-0.1%
2250	472	54	27	Tuition - Private - Summit - Day School	68,176	36,000	35,452	(548)	-1.5%
2250	472	55	27	Tuition - Private - Devereux Glenholme	87,589	89,983	89,218	(765)	-0.9%
2250	472	57	27	Tuition - Private - NSSA	54,209	0	0	0	0.0%
2250	472	58	27	Tuition - Private - Little Village	62,998	66,560	67,946	1,386	2.1%
2250	472	60	27	Tuition - Private - Harmony Heights	28,843	39,000	54,822	15,822	40.6%
2250	472	61	27	Tuition - Private - Ascent	133,293	134,887	198,393	63,506	47.1%
2250	472	72	27	Tuition - Private - Westbrook School	22,119	0	55,510	55,510	0.0%
2250	472	77	27	Tuition - Private - Madonna Heights	152,804	129,774	55,510	(74,264)	100.0%
2250	472	78	27	Tuition - Private - Center For Discovery	151,082	151,456	78,563	(72,893)	100.0%
2250	472	79	27	Miscellaneous Tuition - OOD	157,111	259,411	292,855	33,444	12.9%
2250	472	80	27	Tuition - Private - F. L. Chamberlain Center	78,890	80,080	0	(80,080)	-100.0%
2250	472	99	16	Tuition Prior Yr Adj. Private	3,565	0	0	0	0.0%
2250	473	99	60	Tuition - Public School - Summer	0	0	0	0	0.0%
2250	474	99	60	Tuition - Private School - Summer	0	0	0	0	0.0%

1. The actual number of district students attending Special Education public and private schools in 16-17 was 19. The number of district students budgeted to attend in 17-18 is 16. The actual number of district students attending Special Education public and private schools in 17-18 is 22. The number of district students budgeted to attend Special Education public and private schools in 18-19 is 18. Non-resident students who reside at the Intermediate Care Facility located in the District are budgeted in a separate code. See Note on page 41 in re: ICF students.
2. The District's projected share of these expenses is budgeted in 9950.901.99.99, Transfer to Special Aid Account. The District is supposed to pay 20% of the approximate \$635,000 annual expense for Special Education summer programs. The actual % of expense approximates 40%. See footnote 1 Interfund Transfers on page 66.

**A 2250 SPECIAL EDUCATION PROGRAMS AND SERVICES**

A 2250 SPECIAL EDUCATION PROGRAMS AND SERVICES					Expenditures 16-17	Budget 17-18	Proposed Budget 18-19	\$ Variance	% Variance
								18-19 vs. 17-18	18-19 vs. 17-18
INTERMEDIATE CARE FACILITY ( ICF )					\$185,315	\$162,274	36,167 1	(126,107)	-77.7%
2250	440	98	27	Contract Therapists - ICF Students	175,955	82,274	13,000	(69,274)	-84.2%
2250	440	98	47	Contract Therapists - ICF Students - Speech	9,360	15,000	1,000	(14,000)	-93.3%
2250	471	98	27	Tuition - ICF Students - Public		0	0	0	0.0%
2250	472	98	27	Tuition - ICF Students -Private	0	65,000	0	(65,000)	-100.0%
2250	490	98	27	Tuition - BOCES - ICF Students	0	0	22,167	22,167	0.0%

1. The actual number of ICF students attending in 16-17 is 3 students participating in the Life Skills Program at Manhasset High School . The number of ICF students budgeted to attend Public, Private, and BOCES schools in 17-18 is 5, including 3 students participating in the Life Skills Program at Manhasset High School and 1 student attending a special class at Shelter Rock. The actual number of ICF students is 2, at Manhasset High School. The number of ICF students budgeted to attend in 18-19 is 2, including one student at Manhasset High School. The total capacity at the ICF is 12 students. The District is reimbursed for tuition costs and costs of transportation for ICF students. The District is NOT reimbursed for the cost of contract therapists for ICF students who attend private schools.

**A 2250 SPECIAL EDUCATION PROGRAMS AND SERVICES**

A 2250 SPECIAL EDUCATION PROGRAMS AND SERVICES					\$ Variance					% Variance
					Expenditures		Budget	Proposed Budget	18-19	
					16-17	17-18	18-19	vs.		vs.
								17-18		17-18
DISTRICTWIDE					\$761,053	\$806,035	\$817,712	\$11,677		1.4%
2250	135	99	27	Salaries - Home Instruction - IEP Related	0	0	0	0	0.0%	
2250	151	99	27	Salaries - Executive Director (1.0, 1.0, 1.0, 1.0)	128,959	138,398	141,166	1	2,768	2.0%
2250	152	99	27	Salaries - Assistant Directors ( 2.0, 2.0, 2.0, 2.0)	252,228	267,568	270,243	1	2,675	1.0%
2250	153	99	27	Salaries - Secondary Lead Teacher	0	0	0	0	0.0%	
2250	153	99	27	Salaries - Teacher of the Hearing Impaired (.60, .60, .60, .60)	60,217	62,811	67,247		4,436	7.1%
2250	153	99	27	Salaries- Teacher of the Visually Imp. (.40, .40, .40, .40)	40,145	41,874	44,832		2,958	7.1%
2250	153	99	27	Salaries - Teachers - Evaluator - (.40, .40, .40, .40)	52,311	26,358	27,591	3	1,233	4.7%
2250	153	99	37	Salaries - Teacher Adaptive PE (.38, .50, .47, 47)	0	0	0	2	0	0.0%

1. The Executive Director is not aligned with a collective bargaining unit. A portion of the salaries for the Executive Director and the Assistant Directors is paid by grant each year. In addition, see notes on page 1 for additional disclosure of administrative salary increases.
2. Reflects the requirement to provide adaptive physical education programs for students throughout the District as indicated in the students' IEPs. The position is fully funded by a grant. FTE changes are reflective of changes in student needs.
3. IDEIA 2004 mandates that evaluations be completed within 60 days of referral, including July and August. Psychological evaluations during the summer are provided by Contract Therapists. The decrease in salary dollars in 17-18 is reflective of a change in assignment for staff.

<b>A 2250 SPECIAL EDUCATION PROGRAMS AND SERVICES</b>									<b>\$ Variance</b>	<b>% Variance</b>
					<b>Expenditures</b>	<b>Budget</b>	<b>Proposed</b>		<b>18-19</b>	<b>18-19</b>
					<b>16-17</b>	<b>17-18</b>	<b>Budget</b>		<b>vs.</b>	<b>vs.</b>
							<b>18-19</b>		<b>17-18</b>	<b>17-18</b>
2250	153	99	60	Summer CSE/Chapter 53	11,217	40,000	35,000	3	(5,000)	-12.5%
2250	161	99	27	Salaries - Clerical (7.0, 7.0, 7.0, 8.0)	114,070	114,176	115,683	4	1,507	1.3%
2250	163	99	27	Sub - Clerical	0	0	0		0	0.0%
2250	169	99	27	Overtime - Clerical	0	0	0		0	0.0%
2250	204	99	27	Equipment - Non Instructional	1,953	4,000	4,000		0	0.0%
2250	400	99	27	Travel - District Related	1,198	2,000	2,000		0	0.0%
2250	408	99	27	Repair/Service Equipment	635	1,800	1,800		0	0.0%
2250	415	99	27	Printing	0	0	0		0	0.0%
2250	416	99	27	Copier - Lease	13,315	13,000	14,000		1,000	7.7%
2250	420	99	27	Miscellaneous Contractual - DW	23,780	27,000	27,000	5	0	0.0%
2250	439	99	27	Clinical Examinations	1,300	2,500	2,800		300	12.0%
2250	461	99	27	Supplies - iPad Applications		0	0		0	0.0%
2250	462	99	27	iPad Staging, Training & Configuration		0	0		0	0.0%
2250	491	99	27	BOCES Services - DW	52,297	55,750	54,950	6	(800)	-1.4%
2250	443	99	27	Homebound Inst. IEP Related	0	0	0		0	0.0%
2250	503	99	27	Supplies - Non Instructional	7,428	8,800	9,400		600	6.8%
2250	505	99	27	Professional Literature	0	0	0		0	0.0%
2250	506	99	27	Meetings and Events	0	0	0		0	0.0%

4. The headcount indicated includes all clerical staff, regardless of source of funds. Clerical overtime is allocated to the grant. A portion of clerical salaries are paid by grants, including the prior year's addition of 1.0 FTE clerical staff in 17-18 to meet student needs.

5. Includes consulting services pursuant to the District's State Aid reimbursement for Special Education expenses, and services for Medicaid covered expenses and software development.

6. BOCES provides technical support services for the myriad of technology equipment and software utilized by special education students throughout the District.

<b>2250 TOTAL SPECIAL EDUCATION PROGRAMS AND SERVICES</b>	<b>\$12,672,194</b>	<b>\$ 13,164,835</b>	<b>\$13,040,934</b>	<b>(\$123,901)</b>	<b>-0.9%</b>
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<b>A 2280 OCCUPATIONAL EDUCATION</b>										<b>\$ Variance</b>	<b>% Variance</b>
										<b>18-19</b>	<b>18-19</b>
										<b>vs.</b>	<b>vs.</b>
										<b>17-18</b>	<b>17-18</b>
										<b>16-17</b>	<b>17-18</b>
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1. Reflects enrollment for 6 students in 16-17, 5 students in 17-18, and 4 students in 18-19. Tuition is based on the District's rolling three-year average number of students participating in the program.

**A 2335 SUMMER SCHOOL**

					Expenditures	Budget	Proposed	\$ Variance	% Variance
					16-17	17-18	Budget	18-19	18-19
							18-19	vs.	vs.
								17-18	17-18
<b>BOCES</b>					<b>\$25,978</b>	<b>\$27,972</b>	<b>\$26,191</b>	<b>(\$1,781)</b>	<b>-6.4%</b>
2335	471	08	60	Port Washington ENL Summer Program	550	0	0	0	0.0%
2335	491	08	60	BOCES - Summer School	25,428	27,972	26,191	(1,781)	-6.4%
<b>TOTAL 2280 AND 2335 OCCUPATIONAL ED. AND SUMMER SCHOOL</b>					<b>\$78,181</b>	<b>\$91,267</b>	<b>\$77,791</b>	<b>(\$13,476)</b>	<b>-14.8%</b>

**A 2610 LIBRARY & AUDIOVISUAL / MEDIA CENTER**

					Expenditures	Budget	Proposed	\$ Variance	% Variance
					16-17	17-18	Budget	18-19	18-19
							18-19	vs.	vs.
								17-18	17-18
<b>DISTRICT</b>					<b>\$784,376</b>	<b>\$824,788</b>	<b>\$820,792</b>	<b>(\$3,996)</b>	<b>-0.5%</b>
<b>MUNSEY PARK</b>					<b>\$179,338</b>	<b>\$185,194</b>	<b>\$187,072</b>	<b>\$1,878</b>	<b>1.0%</b>
2610	153	01	40	Salaries - Instruct. (Librarians) (1.0, 1.0, 1.0, 1.0)	137,428	141,230	142,642	1,412	1.0%
2610	156	01	40	Salaries - Tchr. Assts. (Library) (.50, .50, .50, .50)	18,502	20,339	20,339	0	0.0%
2610	201	01	40	Equipment - Instructional	0	0	0	0	0.0%
2610	408	01	40	Repair/Service - Equipment	0	0	0	0	0.0%
2610	420	01	40	Miscellaneous Contractual	962	962	1,011	49	5.1%
2610	466	01	40	Library Books / Periodicals/AV	16,995	16,948	16,948	0	0.0%
2610	491	01	40	BOCES Services - Online Databases	4,529	4,665	5,082	417	8.9%
2610	501	01	40	Supplies - Instructional - Library	383	450	450	0	0.0%
2610	503	01	40	Supplies - Non-Instructional - Library	539	600	600	0	0.0%

1. Includes the Library Automation System (Follett) and service on the wireless scanner.

2. Enhanced instructional online databases, Brainpop, Lincoln Library Press FactCite, Rosen Digital Power Knowledge Science Suite, Capstone Pebble Go, and streaming videos are provided at all schools with remote access for home use by students.

**A 2610 LIBRARY & AUDIOVISUAL / MEDIA CENTER**

					Expenditures	Budget	Proposed	\$ Variance	% Variance
					16-17	17-18	Budget	18-19	
							18-19	vs.	18-19
								17-18	vs.
								17-18	17-18
SHELTER ROCK					\$142,298	\$147,351	\$157,464	\$10,113	6.9%
2610	153	02	40	Salaries - Instruct. (Librarians) (1.0, 1.0, 1.0, 1.0)	107,938	112,029	119,940	7,911	7.1%
2610	156	02	40	Salaries - Tchr. Assts. (Library) (.50, .50, .50, .50)	11,994	13,343	13,931	588	4.4%
2610	201	02	40	Equipment - Instructional	0	0	1,160	1,160	0.0%
2610	408	02	40	Repair/Service - Equipment	0	0	0	0	0.0%
2610	420	02	40	Miscellaneous Contractual	962	962	1,011 1	49	5.1%
2610	466	02	40	Library Books / Periodicals/AV	15,880	15,352	15,352	0	0.0%
2610	491	02	40	BOCES Services -Online Databases	4,480	4,615	5,020 2	405	8.8%
2610	501	02	40	Supplies - Instructional - Library	448	450	450	0	0.0%
2610	503	02	40	Supplies - Non-Instructional - Library	596	600	600	0	0.0%

1. Includes the Library Automation System (Follett) and service on the wireless scanner.

2. Enhanced instructional online databases, Brainpop, Lincoln Library Press FactCite, Rosen Digital Power Knowledge Science Suite, Capstone Pebble Go, and streaming videos are provided at all schools with remote access for home use by students.

**A 2610 LIBRARY & AUDIOVISUAL / MEDIA CENTER**

					Expenditures	Budget	Proposed	\$ Variance	% Variance
					16-17	17-18	Budget	18-19	
							18-19	vs.	18-19
								17-18	vs.
								17-18	17-18
MIDDLE SCHOOL					\$135,762	\$142,860	\$142,341	(\$519)	-0.4%
2610	153	03	40	Salaries - Instruct. (Librarians) (1.0, 1.0, 1.0, 1.0)	111,195	118,752	121,740	2,988	2.5%
2610	156	03	40	Salaries - Tchr. Assts. (Library) (0, 0, 0, 0)	0	0	0	0	0.0%
2610	201	03	40	Equipment - Instructional	0	0	0	0	0.0%
2610	408	03	40	Repair/Service - Equipment	0	0	0	0	0.0%
2610	416	03	40	Copier Lease	4,560	4,560	4,560	0	0.0%
2610	420	03	40	Miscellaneous Contractual	2,001	2,053	2,156 1	103	5.0%
2610	466	03	40	Library Books / Periodicals/AV	12,083	11,419	11,409	(10)	-0.1%
2610	491	03	40	BOCES Services - Online Databases	5,074	5,226	1,626 2	(3,600)	-68.9%
2610	501	03	40	Supplies - Instructional - Library	449	450	450	0	0.0%
2610	503	03	40	Supplies - Non-Instructional - Library	400	400	400	0	0.0%

1. Includes Library Automation System (Follett), service contract on security gate, and service on the wireless scanner.

2. Enhanced instructional online databases (Proquest) and streaming videos are provided at all schools with remote access for home use by students.

**A 2610 LIBRARY & AUDIOVISUAL / MEDIA CENTER**

					Expenditures	Budget	Proposed	\$ Variance	% Variance
					16-17	17-18	Budget 18-19	18-19 vs. 17-18	18-19 vs. 17-18
HIGH SCHOOL					\$222,259	\$242,377	\$225,727	(\$16,650)	-6.9%
2610	153	04	40	Salaries - Instruct.(Librarians) (1.40, 1.40, 1.50, 1.50)	170,122	179,700	179,187 1	(513)	-0.3%
2610	156	04	40	Salaries - Tchr. Assts. (Library) (.60, .50, .60, .40)	19,301	28,073	13,474 1	(14,599)	-52.0%
2610	201	04	40	Equipment - Instructional	0	0	0	0	0.0%
2610	408	04	40	Repair/Service - Equipment	0	0	0	0	0.0%
2610	416	04	40	Copier Lease - Library	4,560	4,560	4,560	0	0.0%
2610	420	04	40	Miscellaneous Contractual	2,001	2,053	2,156 2	103	5.0%
2610	466	04	40	Library Books / Periodicals/AV	7,900	9,000	9,000	0	0.0%
2610	491	04	40	BOCES Services - Online Databases	17,322	17,841	16,199 3	(1,642)	-9.2%
2610	501	04	40	Supplies - Instructional - Library	483	550	550	0	0.0%
2610	503	04	40	Supplies - Non-Instructional - Library	570	600	600	0	0.0%

1. The part-time Librarian role was increased to .5 FTE and the Library Teacher Assistant was increased to .6 FTE in 17-18, and in 18-19, the Library Teacher Assistant is reduced to .4 FTE, all based on student needs in the High School Library Media Center.
2. Includes Library Automation System (Follett), service contract on security gate, and the service contract on the wireless scanner.
3. Enhanced instructional online databases (MagilOnLiterature, Facts on File, Proquest and Gale) and streaming videos are provided at all schools with remote access for home use by students.

**A 2610 LIBRARY & AUDIOVISUAL / MEDIA CENTER**

					Expenditures	Budget	Proposed	\$ Variance	% Variance
					16-17	17-18	Budget 18-19	18-19 vs. 17-18	18-19 vs. 17-18
NON-PUBLIC					\$5,028	\$6,000	\$6,000	\$0	0.0%
2610	466	07	40	Library Bks./Periodicals/AV - NPS	5,028	6,000	6,000	0	0.0%

**A 2610 LIBRARY & AUDIOVISUAL / MEDIA CENTER**

					Expenditures	Budget	Proposed	\$ Variance	% Variance
					16-17	17-18	Budget 18-19	18-19 vs. 17-18	18-19 vs. 17-18
DISTRICTWIDE					\$99,691	\$101,006	\$102,188	\$1,182	1.2%
2610	173	99	41	Salaries - A/V Technicians (1.0, 1.0, 1.0, 1.0)	78,123	81,151	82,333	1,182	1.5%
2610	201	99	41	Equipment - Instructional, A/V		0	0	0	0.0%
2610	501	99	41	Supplies - Instructional	17,001	15,055	15,055 1	0	0.0%
2610	503	99	41	Supplies - Non-Instructional	4,567	4,800	4,800	0	0.0%

1. Includes cost of bulbs for SmartBoard projectors; also includes microphones, lab headseats, CD/IPOD players, mounting rails for SmartBoards, cables, projector remote controls and replacement pens for SmartBoards, among other items.

## **A2630 COMPUTER AIDED INSTRUCTION - SUMMARY NOTES TO THE INSTRUCTIONAL TECHNOLOGY BUDGET**

### **INSTRUCTIONAL TECHNOLOGY INITIATIVES**

**1:1 Chromebook Initiative:** The 18-19 Instructional Technology Budget includes \$212,275 dedicated to this initiative. In 18-19, the District continues to expand our 1:1 initiative by investing in additional class sets of Chromebooks for grades 3 and 4. As a result, a Chromebook is available to be used in school by every 3 - 6th grade student. We continue to infuse Chromebooks into the fifth grade for a four-year cycle (Grades 5 – 8) of individual student use. Additionally, as was done in 17-18, current 6th grade Chromebooks will be moved to the Secondary School this summer and prepared for fall distribution to 7th grade students. Therefore, 7th and 8th grade students will have personally assigned Chromebooks to be used throughout the day as well as to bring home at night. Beginning in 19-20, a second infusion point will be added at the ninth grade level. Students will then use those Chromebooks from 9th -12th grades.

Thanks to prior Tower Foundation and NYS grants we also have all Secondary School ELA and Social Studies classrooms equipped with class sets of Chromebooks. Existing 8th grade ELA and Social Studies classroom Chromebooks will be redeployed to upper grade Science classrooms next year to increase access by High School Students.

Teachers in grades 3-12 have received professional training in using Google Classroom and Google Apps for Education, and the 18-19 professional development budget continues this training. Chromebooks allow students immediate access to these and various other platforms and websites.

**KidOYO:** The District implemented an online platform to support students learning computer programming (coding) in grades 2-7 in 17-18. We will continue this commitment for the 18-19 school year. The platform is also available to High School students taking computer programming classes. Through the KidOYO platform, students and teachers have 24/7 access to resources for learning (and teaching) Python, Java, Ruby, C++ and more. The platform encourages collaboration and engages students by offering badges and feedback on their projects. Each student is also provided secure online storage space to develop a growing portfolio of their work. Finally, students using the KidOYO platform have access to coding mentors (KidOYO employees with a BS or MS in Computer Programming). These online mentors will provide assistance and guidance to students as they work through online projects. Included in the 18-19 Instructional Technology Budget is \$52,045 to purchase 1,487 licenses for use of the KidOYO platform district-wide.

**zSpace** technology combines elements of Virtual Reality and Augmented Reality to create life-like experiences using all-in-one computers that support immersive and interactive academic experiences for students. Students are able to engage through exploration and experiential learning, in a student-centered environment, to interact directly with content-related objects and materials, thus developing deeper understandings of the aligned educational concepts. With zSpace, students will experience highly engaging tasks that are often too complex, too costly, and possibly too dangerous for the classroom; all the while engaging in inquiry-based, problem solving, confidence building, standards-aligned, learning experiences. The Tower Foundation, through its 2017 initiative, provided zSpace labs in all three buildings. The labs continue to provide access to STEM content in an interactive 3D environment, allowing real-world objects, locations, and processes to be simulated in virtual environments within a classroom setting. zSpace supports students in understanding academic skills and concepts by having them interact with objects and phenomena in an augmented environment. The 18-19 Instructional Technology Budget includes \$36,000 for annual software licenses for zSpace modules.

**Assistive Technology/PD Specialist:** The role of the proposed 1.0 FTE assistive technology (AT)/professional development (PD) specialist will assist students and teachers in the use of technology. The assistive technology component, .4 FTE District-wide, will increase, maintain, and improve the functional capabilities of persons with disabilities to integrate technology into daily instruction through software training and use. The professional development component, .3 PD at Shelter Rock, .3 PD at Munsey Park, will work with elementary school staff to improve their overall digital literacy.

**A2630 COMPUTER AIDED INSTRUCTION**

A2630 COMPUTER AIDED INSTRUCTION									\$ Variance	% Variance
					Expenditures	Budget	Proposed	18-19	18-19	
					16-17	17-18	Budget		vs.	vs.
							18-19		17-18	17-18
DISTRICT					\$2,791,369	\$2,795,242	\$2,941,854		\$146,612	5.2%
MUNSEY PARK					\$600,931	\$535,217	\$569,884		\$34,667	6.5%
2630	153	01	33	Salaries -Teachers-Computer - (1.0, 1.0, 1.0, 1.3)	137,428	65,242	88,745	1	23,503	36.0%
2630	154	01	33	Stipend - Teacher Specialist - Computer	4,969	5,019	6,525		1,506	30.0%
2630	156	01	33	Salaries - Tchr. Assts.-Computer (1.0, 1.0, 1.0, 1.0)	46,767	48,203	49,400		1,197	2.5%
2630	207	01	33	Furniture and Furnishings	14,628	7,970	7,500	2	(470)	-5.9%
2630	220	01	33	Equipment - Instructional	261,918	229,300	229,775	2	475	0.2%
2630	408	01	33	Repair/Service - Equipment	0	0	0		0	0.0%
2630	420	01	33	Miscellaneous Contractual	20,025	25,885	22,629	3	(3,256)	-12.6%
2630	461	01	33	Software - Instruct. - Aidable	9,444	40,603	41,535	4	932	2.3%
2630	491	01	33	BOCES Services	85,433	89,045	97,525	5	8,480	9.5%
2630	501	01	33	Supplies - Instructional	20,319	23,950	23,950	6	0	0.0%
2630	560	01	33	Software - Non-Instructional	0	0	2,300	7	2,300	0.0%

1. Provision is made in 18-19 for an additional .3 FTE staff developer at each elementary school, pursuant to extensive instructional initiatives at each building.
2. Reflects the continuation of the District-wide program to replace and enhance technology equipment in accordance with a 3-8 year life cycle, depending on the equipment. Includes desktop computers, print servers, laptop and Netbook computers and mobile presentation stations, as applicable. In 12-13, Manhasset implemented Virtual Desktop Infrastructure (VDI) through VMware View in order to extend the life of the District's desktops, laptops, and thin/zero clients and decrease total cost of ownership. With VDI, the IT department, utilizing the District's investments in centralized servers, storage, and wireless infrastructure, deployed from the datacenter virtual desktops and applications to a variety of learning environments, including labs, libraries, and classrooms. The user has a familiar PC experience regardless of the age, state, and type of underlying hardware that they are using. Students, teachers, and administrators are able to access their data, coursework, and applications on any approved compatible device, including iPhones and iPads, from any location with wired or wireless connectivity. VDI allows us to provide users with secure, easy access to their data and applications at all times on campus or off. 16-17 included the purchase of 8 Chromebook computer carts to accommodate the Tower Foundation's Digital Initiative wherein each 6th grade classroom at Munsey Park and Shelter Rock received classroom sets of Chromebooks; \$75,000 for the purchase of routers, GBIX and wiring to double between building data transmission as part of the District's disaster avoidance/disaster recovery plan; 32 zero client replacements, rotation of 12 SmartBoards, the purchase of 3 server switchstacks as part of the rotation plan; and purchase of 52 Chromebooks to rotate the 4th grade COW and add a 3rd grade COW. 17-18 includes 41 zero client replacements, replacement of an existing Computer on Wheels station with 30 new Chromebooks, rotation of 21 SmartBoards, the purchase of 200 Chromebooks with carts pursuant to the Chromebook Initiative and the purchase of a 3-D printer pursuant to the zSpace Initiative, both as detailed on page 46. 18-19 includes 16 zero client replacements, rotation of 10 SmartBoards, rotation of 8 network switches, the purchase of 175 Chromebooks with carts for Grades 3 and 4 and 150 Chromebooks for Grade 5, pursuant to the Chromebook initiative, and the purchase of 1 high yield printer.
3. Includes warranty, support and service coverage on desktops and switches, firewall security, and Xerox printer management, among other items.
4. Includes various software license agreements including Castle Learning, Flip Grid online video editing, Gizmos Science and Ed Club Typing, and in 17-18 and 18-19, KidOYO and zSpace licenses, as detailed on page 46.
5. BOCES services include: Discovery Education Network video streaming subscription, videoconferencing, virtual learning (valex), online databases, data privacy and security services, Blackboard Connect and Blackboard Teacher Connect (in 17-18), microcomputer support services, upgraded (in 18-19) network administration support and service, internet connectivity, School Wires website hosting, Model Schools staff development tools, MS Consortium, a cost effective and efficient membership to obtain a variety of software and operating systems District-wide, redundant internet connectivity, enabling up to 150 mb of bandwidth when both connections are operational, and a minimum of 50 mb should one connection fail. In 18-19, additional bandwidth is purchased to provide 450 mbps, which meets the District's demands for service.
6. Includes classroom printers, printer supplies, and computer and SmartBoard supplies, including clamshell cases pursuant to the 1:1 Chromebook Initiative.
7. Provision is made to purchase Impero Chromebook monitoring and facilitation software.

**A2630 COMPUTER AIDED INSTRUCTION**

					\$ Variance		% Variance	
					18-19		18-19	
					vs.		vs.	
					17-18		17-18	
SHELTER ROCK								
					\$443,086	\$522,376	\$567,131	\$44,755 8.6%
					16-17	17-18	18-19	
					Expenditures	Budget	Proposed Budget	
2630	153	02	33	Salaries - Teachers-Computer (1.0, 1.0, 1.0, 1.3)	102,249	106,108	132,363 1	26,255 24.7%
2630	154	02	33	Stipend - Teacher Specialist - Computer	4,969	5,019	6,525 1	1,506 30.0%
2630	156	02	33	Salaries - Tchr. Assts. Computer (1.0, 1.0, 1.0, 1.0)	49,010	49,400	33,070	(16,330) -33.1%
2630	207	02	33	Furniture and Furnishings	10,068	6,500	6,250 2	(250) -3.8%
2630	220	02	33	Equipment - Instructional	137,244	176,050	200,775 2	24,725 14.0%
2630	408	02	33	Repair/Service - Equipment	0	0	0	0 0.0%
2630	420	02	33	Miscellaneous Contractual	21,670	25,885	22,629 3	(3,256) -12.6%
2630	461	02	33	Software - Instruct. - Aidable	11,222	38,275	39,945 4	1,670 4.4%
2630	491	02	33	BOCES Services	86,544	90,189	98,324 5	8,135 9.0%
2630	501	02	33	Supplies - Instructional	20,110	24,950	24,950 6	0 0.0%
2630	560	02	33	Software - Non-Instructional	0	0	2,300 7	2,300 0.0%

1. See footnote 1 for Munsey Park on page 47.

2. See footnote 2 for Munsey Park on Page 47. 16-17 included the purchase of 8 Chromebook computer carts to accommodate the Tower Foundation's Digital Initiative wherein each 6th grade classroom will receive classroom sets of Chromebooks; rotation of 12 SmartBoards; purchase of 52 Chromebooks to rotate the 4th grade COW and add a 3rd grade COW; 14 zero client replacements; and the purchase of 3 network switches as part of the rotation plan. 17-18 includes 27 zero client replacements, rotation of 16 SmartBoards, the purchase of 175 Chromebooks with carts pursuant to the 1:1 Chromebook initiative and the purchase of a 3-D printer pursuant to the zSpace Initiative, both as detailed on page 46. 18-19 includes 15 zero client replacements, rotation of 9 SmartBoards, rotation of 8 network switches, the purchase of 132 Chromebooks for Grade 5 and 125 Chromebooks with carts for Grades 3 and 4, pursuant to the Chromebook initiative, and the purchase of 1 high yield printer.

3. Includes warranty, support and service coverage on desktops and switches; firewall security, Xerox printer management, among other items.

4. Includes various software license agreements including Castle Learning, Flip Grid online video editing, Gizmos Science and Ed Club Typing, Rosetta Stone for English Language Learners, and in 17-18 and 18-19, Kidoyo and zSpace licenses, described on page 46.

5. See Munsey Park footnote 5.

6. Includes classroom printers, printer supplies, and computer and SmartBoard supplies, including clamshell cases pursuant to the Chromebook Initiative.

7. See Munsey Park footnote 7.

**A2630 COMPUTER AIDED INSTRUCTION**

					\$ Variance		% Variance	
					18-19		18-19	
					vs.		vs.	
					17-18		17-18	
MIDDLE SCHOOL								
					\$352,441	\$344,473	\$408,017	\$63,544 18.4%
					16-17	17-18	18-19	
					Expenditures	Budget	Proposed Budget	
2630	153	03	33	Salaries -Teachers - Computer (.80, .80, .80, 1.00)	80,874	82,702	99,792 1	17,090 20.7%
2630	154	03	33	Stipend -Teacher Specialist - Computer	6,957	7,027	9,035	2,008 28.6%
2630	169	03	33	Overtime TA/Clerical Computer	0	0	0	0 0.0%
2630	207	03	33	Furniture and Furnishings	4,876	0	0 2	0 0.0%
2630	220	03	33	Equipment - Instructional	61,641	40,650	61,375 2	20,725 51.0%

1. Provision is made in 18-19 for an additional .2 FTE to assist Middle School students and staff in the use of extensive instructional computer applications.

2. See footnote 2 for Munsey Park. 16-17 included: carts for Social Studies Chromebooks to be purchased through a NYS Grant; rotation of 4 SmartBoards, rotation of 2 network switches for the World Languages Lab; and 35 zero client replacements. 17-18 includes 10 zero client and full client replacements; the purchase of 4 desktops and 8 laptops pursuant to the Project Lead the Way-STEM Initiative; and 4 SmartBoard replacements. 18-19 includes 8 zero client replacements, rotation of 3 SmartBoards, rotation of 2 network switches, the purchase of 25 spare Chromebooks, and 18 laptops for use in Project Lead the Way Science courses (see page 46.)

**A2630 COMPUTER AIDED INSTRUCTION**

				Expenditures	Budget	Proposed	\$ Variance	% Variance
				16-17	17-18	Budget	18-19	18-19
						18-19	vs.	vs.
							17-18	17-18
2630	408	03	33	Repair/Service - Equipment	0	0	0	0.0%
2630	420	03	33	Miscellaneous Contractual	19,745	20,971	19,119 3	-8.8%
2630	461	03	33	Software - Instruct. - Aidable	14,441	22,411	24,822 4	10.8%
2630	491	03	33	BOCES Services	152,924	158,962	179,824 5	13.1%
2630	501	03	33	Supplies - Instructional	10,983	11,750	11,750 6	0.0%
2630	560	03	33	Software - Non-Instructional	0	0	2,300 7	0.0%

3. Includes warranty, support and service coverage on desktops and switches, firewall security, Xerox printer management, among other items.

4. Includes various software licensing agreements, including Gizmos science software, as well as Rosetta Stone software used in the World Languages Lab, and Castle Learning, and in 17-18 and 18-19, Kidoyo, as described on page 46.

5. See Munsey Park footnote 5.

6. Includes classroom printers, printer supplies, and computer and SmartBoard supplies.

7. See footnote 7 for Munsey Park on page 47.

**A2630 COMPUTER AIDED INSTRUCTION**

				Expenditures	Budget	Proposed	\$ Variance	% Variance
				16-17	17-18	Budget	18-19	18-19
						18-19	vs.	vs.
							17-18	17-18
<b>HIGH SCHOOL</b>				<b>\$534,361</b>	<b>\$495,356</b>	<b>\$560,940</b>	<b>\$65,584</b>	<b>13.2%</b>
2630	153	04	33	Salaries -Teachers-Computer - (0, 0, 0, 0)	0	0	0	0.0%
2630	154	04	33	Stipend - Teacher Specialist - Computer	0	0	0	0.0%
2630	156	04	33	Salaries - Tchr. Assts.-Computers (1.0, 1.0, 1.0, 1.0)	47,702	49,400	49,400	0.0%
2630	169	04	33	Overtime TA/Clerical - Computer		0	0	0.0%
2630	207	04	33	Furniture and Furnishings	10,929	0	0 1	0.0%
2630	220	04	33	Equipment - Instructional	202,534	172,525	206,415 1	19.6%
2630	408	04	33	Repair/Service - Equipment	0	0	0	0.0%
2630	420	04	33	Miscellaneous Contractual	61,984	39,631	39,696 2	0.2%

1. See footnote 2 for Munsey Park on page 47. 16-17 included the purchase of carts for Social Studies Chromebooks to be purchased through a NYS Grant, 10 zero client computers for the High School Library; 116 zero client replacements to increase Science and Social Studies Labs to 32 zero clients; rotation of 9 SmartBoards; the rotation of 4 switches and purchase of 1 switch for the ENL Lab and the rotation of a poster printer. 17-18 includes 15 zero client replacements; replacement of desktops in the Science Computer Lab; purchase of a new switch in the Arts Computer Lab; purchase of a new poster printer; rotation of 12 SmartBoards; purchase of 2 3-D printers pursuant to the zSpace initiative, and the purchase of a 3-D printer and the replacement of 32 iMacs for the Graphics Arts Lab. 18-19 includes 35 zero client replacements, rotation of 18 SmartBoards, rotation of 6 network switches, purchase of 5 full client computers, 2 poster printers, 1 photo printer and 3 Surface Pros.

2. Includes software version update and service contracts for Language Lab computers, warranty support and service coverage on desktops and switches, firewall security, Xerox printer management, mobile hot spots, among other items. The decrease in 17-18 budget reflects the purchase in 16-17 of a major software update for the Language Lab computers.

**A2630 COMPUTER AIDED INSTRUCTION**

				Expenditures	Budget	Proposed		\$ Variance	% Variance
				16-17	17-18	Budget		18-19	18-19
						18-19		vs.	vs.
								17-18	17-18
2630	461	04	33	Software - Instruct. - Aidable	41,213	59,038	73,527 5	14,489	24.5%
2630	491	04	33	BOCES Services	150,945	156,762	171,501 3	14,739	9.4%
2630	501	04	33	Supplies - Instructional	19,054	18,000	18,000 4	0	0.0%
2630	560	04	33	Software - Non-Instructional	0	0	2400 6	2400	0.0%

3. See Munsey Park footnote 5.

4. Includes classroom printers, printer supplies, and computer and SmartBoard supplies.

5. Includes Gizmos science software, Rosetta Stone software used in the World Languages Lab, Castle Learning, Flip Grid online video editing, Statistical Package for the Social Sciences, Sample Power, Wizard Online Test Maker, and in 17-18 and 18-19, Kidoyo and zSpace, as described on page 45, and the purchase of Adobe Photoshop. Also in 18-19, provision is made to purchase online databases and licenses for a new course offering in Advanced Placement Computer Principles and Vocabulary.com licenses.

6. See footnote 7 for Munsey Park on page 47.

**A2630 COMPUTER AIDED INSTRUCTION**

				Expenditures	Budget	Proposed		\$ Variance	% Variance
				16-17	17-18	Budget		18-19	18-19
						18-19		vs.	vs.
								17-18	17-18
<b>NON-PUBLIC</b>				<b>\$12,472</b>	<b>\$15,000</b>	<b>\$15,000</b>		<b>\$0</b>	<b>0.0%</b>
2630	461	07	33	Software - Instructional - Aidable - NPS	12,472	15,000	15,000	0	0.0%

**A2630 COMPUTER AIDED INSTRUCTION**

				Expenditures	Budget	Proposed		\$ Variance	% Variance
				16-17	17-18	Budget		18-19	18-19
						18-19		vs.	vs.
								17-18	17-18
<b>DISTRICTWIDE</b>				<b>\$848,078</b>	<b>\$882,820</b>	<b>\$820,882</b>		<b>(\$61,938)</b>	<b>-7.0%</b>
2630	151	99	33	Salaries - Director - Instr. Technology & Libraries (1.0, 1.0, 1.0, 1.0)	161,417	164,646	166,292 1	1,646	1.0%
2630	153	99	33	Salaries-Teacher-Student Data/Staff Developer (1.6, 1.6, 1.6, 1.6 )	123,943	129,366	135,895	6,529	5.0%
2630	154	99	33	Stipend - Teacher Specialist - Computer	12,897	13,027	13,028	1	0.0%
2630	161	99	33	Salaries - Clerical (2.0, 2.0, 2.0, 2.0)	124,783	125,212	125,612	400	0.3%
2630	177	99	33	Compensation - Website Clerical Support	0	0	0 2	0	0.0%
2630	220	99	33	Equipment - Instructional	131,013	135,000	38,700 3	(96,300)	-71.3%
2630	400	99	33	Travel - District Related	556	675	675	0	0.0%
2630	401	99	33	Association Memberships	739	909	909	0	0.0%
2630	417	99	33	Rental - Computer Hardware Lease	0	0	0	0	0.0%

1. See NOTE on page 1 for additional disclosure on administrative salary increases.

2. Responsibility for the clerical support for the website has been transferred to the District Clerk.

3. See footnote 2 for Munsey Park. 16-17 included the purchase of a VM-Virtual Desktop Server for the NOC and 1 solid state storage device for increased flexibility for VDI, as well as disaster avoidance/disaster recovery at Munsey Park; the purchase of equipment for the conference rooms in the Administrative Building; and the rotation of 15 Central Office desktop computers. 17-18 includes the purchase of a VM-Virtual Desktop server for the NOC and a Data Core Storage Mirror for redundant storage allowing for zero downtime District-wide. 18-19 includes the purchase of 2 servers. The establishment of the District's disaster avoidance/disaster recovery alternate site and Munsey Park is now complete.

**A2630 COMPUTER AIDED INSTRUCTION**

				Expenditures	Budget	Proposed		\$ Variance	% Variance
				16-17	17-18	Budget		18-19	18-19
						18-19		vs.	vs.
								17-18	17-18
2630	420	99	33	Miscellaneous Contractual	34,801	54,420	70,305 5	15,885	29.2%
2630	491	99	33	BOCES Services	236,161	237,000	243,816 6	6,816	2.9%
2630	503	99	33	Supplies - Non Instruct'l	20,442	20,500	20,500 7	0	0.0%
2630	505	99	33	Professional Literature	0	0	0	0	0.0%
2630	560	99	33	Software - Non Instructional	1,326	2,065	5,150 8	3,085	149.4%

5. Increase includes allocation of District expenses for academic basic support and production support for VM Ware Horizon View software assurance for existing licenses, virtual servers and virtual desktops. Expense also includes e-mail archiving and anti-risk appliance, and the expense associated with migrating servers and additional desktops to a virtual environment, and, in 18-19, firewall services, DNA failover, and various alarm monitoring services, among other items.
6. Includes maintenance and insurance for fiber connectivity for the District's LAN, upgraded (in 18-19) District-wide technical support, network administration and microcomputer services, My Learning Plan (teacher training tracker), e-Rate Central Processing, Model Schools base subscriptions and training, Blackboard Connect fees, Instructional Data Warehouse, which provides student and other information in a comprehensive database with related reporting to the State, NASTech, a Nassau County Technology Directors' user group membership, an annual subscription to a suite of data screening tools for data privacy and security and apps obtained through the web, and cyber security maintenance services, Learning Tech Project Planning, CCTV and Card Access Support and Maintenance services, Administrative Office Support (AOS), professional development for clerical staff, and annual licensing fees for SMART Notebook software for District SmartBoards.
7. Reflects printer, printer and computer supplies, and expenses for external storage.
8. Includes the EDGE Student Reporting system PLUS upgrade (18-19) and "Lo Jac" for laptops and Goverlan Remote software.

**A 2805 ATTENDANCE**

				Expenditures	Budget	Proposed		\$ Variance	% Variance
				16-17	17-18	Budget		18-19	18-19
						18-19		vs.	vs.
								17-18	17-18
				<b>\$10,922</b>	<b>\$10,000</b>	<b>\$10,000</b>		<b>\$0</b>	<b>0.0%</b>
2805	420	99	74	Misc.Contractual - Residency	10,922	10,000	10,000	0	0.0%

**A2810 GUIDANCE**

				Expenditures	Budget	Proposed		\$ Variance	% Variance
				16-17	17-18	Budget		18-19	18-19
						18-19		vs.	vs.
								17-18	17-18
<b>DISTRICT</b>				<b>\$1,467,320</b>	<b>\$1,496,620</b>	<b>\$1,553,429</b>		<b>\$56,809</b>	<b>3.8%</b>
<b>MUNSEY PARK</b>				<b>\$69,516</b>	<b>\$72,602</b>	<b>\$77,110</b>		<b>\$4,508</b>	<b>6.2%</b>
2810	153	01	28	Salaries - Instructional (Counselors ) (50, .50, .50, .50)	61,015	61,473	63,331	1,858	3.0%
2810	154	01	28	Stipend - Guidance Counselors	1,860	1,879	1,879	0	0.0%
2810	420	01	28	Miscellaneous Contractual - (CASA)	6,250	8,750	11,250 1	2,500	28.6%
2810	501	01	28	Supplies - Instructional	391	500	500	0	0.0%
2810	503	01	28	Supplies - Non-Instructional	0	0	150	150	100.0%

1. Reflects District support for the Manhasset Coalition Against Substance Abuse. Provision is made in 17-18 and again in 18-19 to provide increased support for CASA's efforts by an additional \$10,000 (from \$25,000 to \$35,000 to \$45,000 across all schools.)

**A2810 GUIDANCE**

A2810 GUIDANCE					Expenditures 16-17	Budget 17-18	Proposed Budget 18-19	\$ Variance	% Variance
								18-19 vs. 17-18	18-19 vs. 17-18
				SHELTER ROCK	\$69,540	\$72,602	\$77,110	\$4,508	6.2%
2810	153	02	28	Salaries - Instruct. (Counselors ) (.50, .50, .50, .50)	61,015	61,473	63,331	1,858	3.0%
2810	154	02	28	Stipend-Guidance Counselors	1,860	1,879	1,879	0	0.0%
2810	420	02	28	Miscellaneous Contractual - (CASA)	6,250	8,750	11,250 1	2,500	28.6%
2810	501	02	28	Supplies - Instructional	415	500	500	0	0.0%
2810	503	02	28	Supplies - Non-Instructional	0	0	150	150	100.0%

1. See footnote 1 on page 51.

**A2810 GUIDANCE**

A2810 GUIDANCE					Expenditures 16-17	Budget 17-18	Proposed Budget 18-19	\$ Variance	% Variance
								18-19 vs. 17-18	18-19 vs. 17-18
				MIDDLE SCHOOL	\$347,111	\$336,325	\$344,938	\$8,613	2.6%
2810	153	03	28	Salaries - Instruct. (Counselors) (2.0, 2.0, 2.0, 2.0)	256,874	243,314	249,027	5,713	2.3%
2810	154	03	28	Stipend-Guidance Counselors	14,880	15,029	15,029	0	0.0%
2810	161	03	28	Salaries - Clerical (1.0, 1.0, 1.0, 1.0)	65,547	65,480	65,880	400	0.6%
2810	416	03	28	Copier Lease	852	852	852	0	0.0%
2810	420	03	28	Miscellaneous Contractual - (CASA)	7,000	8,750	11,250 1	2,500	28.6%
2810	491	03	28	BOCES Services	1,125	1,500	1,500 2	0	0.0%
2810	501	03	28	Supplies - Instructional	80	500	500	0	0.0%
2810	502	03	28	Supplies - Copier	222	300	300	0	0.0%
2810	503	03	28	Supplies - Non-Instructional	531	600	600	0	0.0%

1. See footnote 1 on page 51.

2. Provision for translation services through BOCES for students and their families.

**A2810 GUIDANCE**

A2810 GUIDANCE					Expenditures 16-17	Budget 17-18	Proposed Budget 18-19	\$ Variance	% Variance
								18-19 vs. 17-18	18-19 vs. 17-18
				HIGH SCHOOL	\$802,549	\$832,378	\$869,785	\$37,407	4.5%
2810	153	04	28	Salaries - Instruct. (Counselors) (6.0, 6.0, 6.0, 6.0)	609,739	636,149	675,984	39,835	6.3%
2810	154	04	28	Stipend - Guidance Counselors	44,640	45,087	45,087	0	0.0%
2810	161	04	28	Salaries - Clerical (3.0, 3.0, 3.0, 3.0)	123,943	116,313	117,943	1,630	1.4%
2810	169	04	28	Overtime - Clerical	156	0	0	0	0.0%
2810	404	04	28	Conferences - College Visits	0	0	0	0	0.0%
2810	416	04	28	Copier Lease	4,524	4,524	4,524	0	0.0%

**A2810 GUIDANCE**

					Expenditures	Budget	Proposed Budget	\$ Variance	% Variance
					16-17	17-18	18-19	18-19 vs. 17-18	18-19 vs. 17-18
2810	420	04	28	Miscellaneous Contractual	9,000	14,750	14,250 1	(500)	-3.4%
2810	491	04	28	BOCES Services	8,274	11,405	8,147 2	(3,258)	-28.6%
2810	501	04	28	Supplies - Instructional	471	2,000	2,000	0	0.0%
2810	502	04	28	Supplies - Copier	31	400	400	0	0.0%
2810	503	04	28	Supplies - Non Instructional	1,771	1,750	1,450	(300)	-17.1%

1. See footnote 1, Munsey Park, on page 51. In addition, 17-18 and 18-19 include provision for translation services through outside contractors for students and their families.
2. Includes college tracking services, vocational assessments, technology support for Guidance systems and provision for translation services through BOCES for students and their families. In 18-19, certain translation services will be provided by a Teacher Assistant hired in 17-18 for ENL instructional purposes.

**A2810 GUIDANCE**

					Expenditures	Budget	Proposed Budget	\$ Variance	% Variance
					16-17	17-18	18-19	18-19 vs. 17-18	18-19 vs. 17-18
<b>DISTRICTWIDE</b>					<b>\$178,604</b>	<b>\$182,713</b>	<b>\$184,486</b>	<b>\$1,773</b>	<b>1.0%</b>
2810	151	99	28	Salaries - Director (1.0, 1.0, 1.0, 1.0)	168,836	172,213	173,936 1	1,723	1.0%
2810	201	99	28	Equipment - Instructional	0	0	0	0	0.0%
2810	400	99	28	Travel - District Related	30	1,000	1,000	0	0.0%
2810	401	99	28	Association Memberships	575	900	600	(300)	-33.3%
2810	415	99	28	Printing	797	850	850	0	0.0%
2810	505	99	28	Professional Literature	0	0	0	0	0.0%
2810	506	99	28	Meetings/Events	8,366	7,750	8,100 2	350	4.5%

1. See Note on Page 1.
2. Includes expenses for the administration of Advanced Placement examinations, including facility rental fees. Cost increases reflect the increasing number of students taking Advanced Placement exams.

**A 2815 PUPIL PERSONNEL SERVICES - HEALTH SERVICES<sup>1</sup>**

					Expenditures	Budget	Proposed Budget	\$ Variance	% Variance
					16-17	17-18	18-19	18-19 vs. 17-18	18-19 vs. 17-18
<b>DISTRICT</b>					<b>\$1,096,197</b>	<b>\$1,107,022</b>	<b>\$1,105,870</b>	<b>(\$1,152)</b>	<b>-0.1%</b>
<b>MUNSEY PARK</b>					<b>\$158,447</b>	<b>\$180,356</b>	<b>\$148,787</b>	<b>(\$11,569)</b>	<b>-7.2%</b>
2815	163	01	70	Subs-Nurse	4,365	2,520	2,520	0	0.0%
2815	166	01	70	Salaries - Aides (1.0, 1.0, 1.0, 1.0)	29,076	30,068	30,720	652	2.2%
2815	168	01	70	Salaries - Registered Nurses (2.0, 2.0, 2.0, 2.0)	119,149	122,768	109,897 2	(12,871)	-10.5%
2815	169	01	70	Overtime - Nurses/Clerical	4,022	3,350	3,850 3	500	14.9%
2815	420	01	70	Nursing Contracting - Non Sp. Ed.	0	0	0	0	0.0%
2815	503	01	70	Supplies - Non Instructional	1,835	1,650	1,800	150	9.1%

1. Nurses provide required medical care for special needs students with individual health care plans, including acute care plans for students with potentially life-threatening conditions, emergency medical treatment for students and staff, and required screenings and records updates, including immunizations, physicals, and attendance.
2. Decrease reflects retirement.
3. Provides for overtime for physical screenings for incoming Kindergarten students and preparation of records during the summer, in time for the start of school in September.

**A 2815 PUPIL PERSONNEL SERVICES - HEALTH SERVICES**

					Expenditures	Budget	Proposed	\$ Variance	% Variance
					16-17	17-18	Budget	18-19	18-19
							18-19	vs.	vs.
							17-18	17-18	17-18
<b>SHELTER ROCK</b>					<b>\$184,108</b>	<b>\$183,444</b>	<b>\$186,436</b>	<b>\$2,992</b>	<b>1.6%</b>
2815	163	02	70	Subs-Nurse	4,170	2,520	2,520	0	0.0%
2815	166	02	70	Salaries - Aides (1.0, 1.0, 1.0, 1.0)	33,581	34,975	35,787	812	2.3%
2815	168	02	70	Salaries - Registered Nurses (2.0, 2.0, 2.0, 2.0)	141,083	141,349	142,929	1,580	1.1%
2815	169	02	70	Overtime - Nurses/Clerical	3,576	3,000	3,500	500	16.7%
2815	204	02	70	Equipment - Health Office	0	0	0	0	0.0%
2815	503	02	70	Supplies - Non Instructional	1,698	1,600	1,700	100	6.3%

1. See footnote 2 on page 53.

**A 2815 PUPIL PERSONNEL SERVICES - HEALTH SERVICES**

					Expenditures	Budget	Proposed	\$ Variance	% Variance
					16-17	17-18	Budget	18-19	18-19
							18-19	vs.	vs.
							17-18	17-18	17-18
<b>MIDDLE SCHOOL</b>					<b>\$71,065</b>	<b>\$65,830</b>	<b>\$67,996</b>	<b>\$2,166</b>	<b>3.3%</b>
2815	161	03	70	Salaries-Clerical-Health Office (.33, .33, .33, .33)	21,942	21,609	21,609	0	0.0%
2815	163	03	70	Subs-Nurse	5,435	1,010	1,010	0	0.0%
2815	167	03	70	Salaries - Nurses 504 Students	0	0	0	0	0.0%
2815	168	03	70	Salaries - Registered Nurses (.66, .66, .66, .66)	40,227	41,441	42,207	766	1.8%
2815	169	03	70	Overtime Nurses/Clerical	2,835	1,020	2,520	1,500	147.1%
2815	440	03	70	Contractual Nurses - 504 Students	0	0	0	0	0.0%
2815	503	03	70	Supplies - Non Instructional	626	750	650	(100)	-13.3%

1. Provides for overtime for staff to conduct physical education and athletic physicals, and to provide medical coverage at student dances, as well as preparation of records during the summer, in time for the start of school in September.

**A 2815 PUPIL PERSONNEL SERVICES - HEALTH SERVICES**

					Expenditures	Budget	Proposed	\$ Variance	% Variance
					16-17	17-18	Budget	18-19	18-19
							18-19	vs.	vs.
							17-18	17-18	17-18
<b>HIGH SCHOOL</b>					<b>\$135,508</b>	<b>\$138,119</b>	<b>\$138,825</b>	<b>\$706</b>	<b>0.5%</b>
2815	161	04	70	Salaries -Clerical-Health Office (.67, .67, .67, .67)	44,549	43,872	44,272	400	0.9%
2815	163	04	70	Subs-Nurse	2,898	3,535	3,535	0	0.0%
2815	163	04	70	Salary - Nurse 504	0	0	0	0	0.0%
2815	168	04	70	Salaries - Registered Nurses (1.34, 1.34, 1.34, 1.34)	81,673	84,121	85,677	1,556	1.8%
2815	169	04	70	Overtime Nurses/Clerical	2,479	4,195	2,695	(1,500)	-35.8%
2815	416	04	70	Copier Lease - Health Office	1,865	596	596	0	0.0%
2815	440	04	70	Contractual Nurses - 504 Students	0	0	0	0	0.0%
2815	503	04	70	Supplies - Non Instructional	2,044	1,800	2,050	250	13.9%

1. Provides for overtime for staff to conduct physical education and athletic physicals, and to provide medical coverage at student dances, as well as preparation of records during the summer, in time for the start of school in September.

**A 2815 PUPIL PERSONNEL SERVICES - HEALTH SERVICES**

					Expenditures	Budget	Proposed	\$ Variance	% Variance
					16-17	17-18	Budget 18-19	18-19 vs. 17-18	18-19 vs. 17-18
NON-PUBLIC					\$344,552	\$340,047	\$348,476	\$8,429	2.5%
2815	163	07	70	Substitute Nurses	3,559	3,020	3,020	0	0.0%
2815	168	07	70	Salaries - Registered Nurses - NPS (3.50, 3.50, 3.50, 3.50)	233,903	217,506	226,185	8,679	4.0%
2815	169	07	70	Overtime Nurses/Clerical	2,902	3,172	3,172 1	0	0.0%
2815	204	07	70	Equipment - Non Instructional	0	0	0	0	0.0%
2815	440	07	99	Contract Therapists - Non Classified - NPS	44,451	50,000	50,000 2	0	0.0%
2815	491	07	70	BOCES Health Services - NPS	57,946	64,299	64,299 3	0	0.0%
2815	503	07	70	Supplies - Non-Instructional - NPS	1,791	2,050	1,800	(250)	-12.2%

1. See footnote 1 on page 54 for High School.

2. Cost of providing contract therapists to non-classified, non-public school students in the District, including support services for certain students and speech therapy at St. Mary's, based on student needs.

3. Includes the costs billed through BOCES of health services for Manhasset resident students attending non-public schools.

**A 2815 PUPIL PERSONNEL SERVICES - HEALTH SERVICES**

					Expenditures	Budget	Proposed	\$ Variance	% Variance
					16-17	17-18	Budget 18-19	18-19 vs. 17-18	18-19 vs. 17-18
DISTRICTWIDE					\$202,517	\$219,226	\$215,350	(\$3,876)	-1.8%
2815	151	99	36	Salaries-Director Health Services (.25, .25, .25, .25)	42,917	43,775	44,213	438	1.0%
2815	153	99	60	Sal.- Inst'l (Home Tch, K-12) Summer	0	1,500	1,500	0	0.0%
2815	153	99	69	Sal.- Instructional (Home Tch, K-12)	18,747	9,000	9,000 1	0	0.0%
2815	163	99	70	Salaries Substitute Nurses - NPS	0	0	0	0	0.0%
2815	167	99	70	Salaries - School Physicians	22,331	22,778	23,234	456	2.0%
2815	168	99	70	Stipend Lead Nurse	4,969	5,019	5,019	0	0.0%
2815	204	99	70	Equipment - Non Instructional	473	2,594	2,594	0	0.0%
2815	408	99	70	Repair/Service - Equipment	455	500	500	0	0.0%
2815	416	99	70	Copier Lease	0	0	0	0	0.0%
2815	420	99	70	Miscellaneous Contractual	500	500	500	0	0.0%
2815	438	99	70	Health Services - Other Districts	43,573	53,000	53,000 3	0	0.0%
2815	443	99	69	Contract Teachers (Homebound)	21,361	25,000	25,000 1	0	0.0%
2815	444	99	70	Student Accident Insurance	44,191	49,000	44,000 2	(5,000)	-10.2%
2815	449	99	70	Contagious Disease Control	0	500	500	0	0.0%
2815	491	99	69	BOCES Tutor Services - Hospital	0	3,000	3,200 1	200	6.7%
2815	491	99	70	BOCES Services	3,000	3,060	3,090 4	30	1.0%

1. Reflects the costs of regular education delivered in the hospital/home by staff teachers and contracted teachers because of illness, disciplinary or other reasons.

2. Student Accident Insurance covers potential District liabilities should a student be injured while attending school. 18-19 decrease reflects actual expense experience.

3. Includes cost of health services billed directly by other districts for Manhasset resident students attending non-public schools in those districts.

4. Includes participation in BOCES Health Network.

**A 2820 PUPIL PERSONNEL SERVICES - PSYCHOLOGICAL SERVICES**

					Expenditures	Budget	Proposed	\$ Variance	% Variance
					16-17	17-18	Budget 18-19	18-19 vs. 17-18	18-19 vs. 17-18
<b>DISTRICT</b>					<b>\$812,764</b>	<b>\$931,983</b>	<b>\$941,739</b>	<b>\$9,756</b>	<b>1.0%</b>
<b>MUNSEY PARK</b>					<b>\$131,675</b>	<b>\$160,330</b>	<b>\$173,279</b>	<b>\$12,949</b>	<b>8.1%</b>
2820	153	01	29	Salaries -Instruct. Psychologists (1.50, 1.50, 1.50, 1.50)	125,527	151,547	164,346 1	12,799	8.4%
2820	154	01	29	Stipend - Psychologists	5,760	7,933	7,933	0	0.0%
2820	503	01	29	Supplies - Non Instructional	388	850	1,000	150	17.6%

1. See High School footnote 1.

**A 2820 PUPIL PERSONNEL SERVICES - PSYCHOLOGICAL SERVICES**

					Expenditures	Budget	Proposed	\$ Variance	% Variance
					16-17	17-18	Budget 18-19	18-19 vs. 17-18	18-19 vs. 17-18
<b>SHELTER ROCK</b>					<b>\$170,922</b>	<b>\$159,151</b>	<b>\$167,494</b>	<b>\$8,343</b>	<b>5.2%</b>
2820	153	02	29	Salaries - Instruct. Psychologists (1.50, 1.50, 1.50, 1.50)	161,709	150,368	158,561 1	8,193	5.4%
2820	154	02	29	Stipend - Psychologists	7,854	7,933	7,933	0	0.0%
2820	503	02	29	Supplies - Non Instructional	1,359	850	1,000	150	17.6%

1. See High School footnote 1.

**A 2820 PUPIL PERSONNEL SERVICES - PSYCHOLOGICAL SERVICES**

					Expenditures	Budget	Proposed	\$ Variance	% Variance
					16-17	17-18	Budget 18-19	18-19 vs. 17-18	18-19 vs. 17-18
<b>MIDDLE SCHOOL</b>					<b>\$97,677</b>	<b>\$101,728</b>	<b>\$106,246</b>	<b>\$4,518</b>	<b>4.4%</b>
2820	153	03	29	Salaries- Instruct. Psychologists (1.0, 1.0, 1.2, 1.2)	92,118	95,689	99,149 1	3,460	3.6%
2820	154	03	29	Stipend - Psychologists	5,236	5,289	6,347	1,058	20.0%
2820	503	03	29	Supplies - Non Instructional	323	750	750	0	0.0%

1. See High School footnote 1.

**A 2820 PUPIL PERSONNEL SERVICES - PSYCHOLOGICAL SERVICES**

					Expenditures	Budget	Proposed	\$ Variance	% Variance
					16-17	17-18	Budget 18-19	18-19 vs. 17-18	18-19 vs. 17-18
<b>HIGH SCHOOL</b>					<b>\$135,027</b>	<b>\$216,437</b>	<b>\$199,652</b>	<b>(\$16,785)</b>	<b>-7.8%</b>
2820	153	04	29	Salaries -Instruct. Psychologists (1.0, 1.6, 1.4, 1.4)	129,372	206,975	191,248 1	(15,727)	-7.6%
2820	154	04	29	Stipend - Psychologists	5,236	8,462	7,404 1	(1,058)	-12.5%
2820	503	04	29	Supplies - Non Instructional	419	1,000	1,000	0	0.0%

1. In 17-18, a .6 FTE Psychologist was added to increase support to students with social, emotional and academic needs, and .2 FTE was allocated to the Middle School. In addition, 18-19 salary changes across all schools (including non-public schools) reflect reallocation of staff.

**A 2820 PUPIL PERSONNEL SERVICES - PSYCHOLOGICAL SERVICES**

					Expenditures	Budget	Proposed	\$ Variance	% Variance
					16-17	17-18	Budget	18-19	18-19
							18-19	vs.	vs.
								17-18	17-18
NON-PUBLIC SCHOOLS					\$50,391	\$71,885	\$62,560	(\$9,325)	-13.0%
2820	153	07	29	Salaries - Instruct. Psychologist - NPS (.6, .6, .6, .6)	37,174	50,712	41,387 1	(9,325)	-18.4%
2820	154	07	29	Stipend - Psychologist - NPS	3,142	3,173	3,173	0	0.0%
2820	439	07	29	Clinical Exams	10,075	18,000	18,000 2	0	0.0%

1. Decrease in salary dollars reflects reallocation of staff across all schools.

2. The District is responsible for screening incoming non-public school students.

**A 2820 PUPIL PERSONNEL SERVICES - PSYCHOLOGICAL SERVICES**

					Expenditures	Budget	Proposed	\$ Variance	% Variance
					16-17	17-18	Budget	18-19	18-19
							18-19	vs.	vs.
								17-18	17-18
BOCES					\$1,782	\$5,000	\$5,000	\$0	0.0%
2820	491	08	29	BOCES Services - Bilingual Assessments	1,782	5,000	5,000 1	0	0.0%

1. Reflects the need for interpreters as students undergo evaluation. New regulations in 15-16 requiring, among many items, significantly expanded availability of translation services for parents and students in various settings. See footnote 2 on page 27.

**A 2820 PUPIL PERSONNEL SERVICES - PSYCHOLOGICAL SERVICES**

					Expenditures	Budget	Proposed	\$ Variance	% Variance
					16-17	17-18	Budget	18-19	18-19
							18-19	vs.	vs.
								17-18	17-18
DISTRICTWIDE					\$225,290	\$217,452	\$227,508	\$10,056	4.6%
2820	153	99	29	Salaries - Instruct. Psych.(Pre-Sch.) (1.0, 1.0, 1.0, 1.0)	124,565	128,998	131,224	2,226	1.7%
2820	153	99	29	Salaries - Instruct. Psych. (OOD) (.4, .4, .4, .4)	24,782	40,050	42,880	2,830	7.1%
2820	154	99	29	Stipend - Psychologists	7,329	7,404	7,404	0	0.0%
2820	159	99	60	Salaries - Summer Evaluations	32,240	13,000	13,000 1	0	0.0%
2820	204	99	29	Equipment - Non Instructional	0	1,400	1,400	0	0.0%
2820	400	99	29	Travel - District Related	0	500	500	0	0.0%
2820	420	99	29	Misc. Contractual - Psychological Testing	0	500	500	0	0.0%
2820	439	99	29	Clinical Examinations	36,049	24,600	29,600 2	5,000	20.3%
2820	503	99	29	Supplies - Non-Instructional	325	1,000	1,000	0	0.0%
2820	505	99	29	Professional Literature	0	0		0	0.0%

1. IDEIA 2004 requires evaluations to be completed within 60 days, including July and August.

2. The District is now responsible for screening incoming Kindergarten students. This responsibility was shifted from Nassau County. Increase is based on expense experience.

**A 2825 PUPIL PERSONNEL SERVICES - SOCIAL WORKER SERVICES**

A 2825 PUPIL PERSONNEL SERVICES - SOCIAL WORKER SERVICES										\$ Variance	% Variance
										18-19	18-19
										vs.	vs.
										17-18	17-18
					Expenditures	Budget	Proposed				
					16-17	17-18	Budget				
							18-19				
DISTRICT					\$420,769	\$434,426	\$434,322	(\$104)		0.0%	
MUNSEY PARK					\$137,428	\$138,459	\$142,642	\$4,183		3.0%	
2825	153	01	29	Salaries-Instruct. Social Workers (1.0, 1.0, 1.0, 1.0)	137,428	138,459	142,642	4,183		3.0%	

**A 2825 PUPIL PERSONNEL SERVICES - SOCIAL WORKER SERVICES**

A 2825 PUPIL PERSONNEL SERVICES - SOCIAL WORKER SERVICES								\$ Variance	% Variance
					Expenditures	Budget	Proposed	18-19	18-19
					16-17	17-18	Budget	vs.	vs.
							18-19	17-18	17-18
SHELTER ROCK					\$93,647	\$100,015	\$104,046	4,031	4.0%
2825	153	02	29	Salaries-Instruct. Social Workers (1.0, 1.0, 1.0, 1.0)	93,647	100,015	104,046	4,031	4.0%

**A 2825 PUPIL PERSONNEL SERVICES - SOCIAL WORKER SERVICES**

A 2825 PUPIL PERSONNEL SERVICES - SOCIAL WORKER SERVICES										\$ Variance	% Variance
										18-19	18-19
										vs.	vs.
										17-18	17-18
										16-17	17-18
										17-18	18-19
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**A 2825 PUPIL PERSONNEL SERVICES - SOCIAL WORKER SERVICES**

A 2825 PUPIL PERSONNEL SERVICES - SOCIAL WORKER SERVICES								\$ Variance	% Variance
					Expenditures	Budget	Proposed	18-19	18-19
					16-17	17-18	Budget	vs.	vs.
							18-19	17-18	17-18
HIGH SCHOOL					\$117,868	\$120,535	\$121,740	\$1,205	1.0%
2825	153	04	29	Salaries-Instruct. Social Workers (1.0, 1.0, 1.0, 1.0)	117,868	120,535	121,740	1,205	1.0%

**A 2850 CO-CURRICULAR ACTIVITIES**

					Expenditures	Budget	Proposed	\$ Variance	% Variance
					16-17	17-18	Budget	18-19	18-19
								vs.	vs.
								17-18	17-18
<b>DISTRICT</b>					<b>\$438,270</b>	<b>\$426,863</b>	<b>\$437,863</b>	<b>\$11,000</b>	<b>2.6%</b>
<b>MUNSEY PARK</b>					<b>\$43,776</b>	<b>\$43,600</b>	<b>\$43,600</b>	<b>\$0</b>	<b>0.0%</b>
2850	123	01	56	Club Advisors	14,915	17,750	17,750	0	0.0%
2850	124	01	56	Missed Prep Period Coverage	0	1,150	1,150	0	0.0%
2850	125	01	56	Chaperones		0	0	0	0.0%
2850	129	01	56	Concerts/Plays/Rehearsals	27,392	24,000	24,000	0	0.0%
2850	133	01	56	Cafeteria Duty	0	0	0	0	0.0%
2850	134	01	56	Detention	1,469	700	700	0	0.0%

**A 2850 CO-CURRICULAR ACTIVITIES**

					Expenditures	Budget	Proposed	\$ Variance	% Variance
					16-17	17-18	Budget	18-19	18-19
								vs.	vs.
								17-18	17-18
<b>SHELTER ROCK</b>					<b>\$37,792</b>	<b>\$43,100</b>	<b>\$43,100</b>	<b>\$0</b>	<b>0.0%</b>
2850	123	02	56	Club Advisors	19,513	19,750	19,750	0	0.0%
2850	124	02	56	Missed Prep Period Coverage	776	1,150	1,150	0	0.0%
2850	125	02	56	Chaperones	0	0	0	0	0.0%
2850	129	02	56	Concerts/Plays/Rehearsals	17,134	21,500	21,500	0	0.0%
2850	133	02	56	Cafeteria Duty	0	0	0	0	0.0%
2850	134	02	56	Detention	369	700	700	0	0.0%

**A 2850 CO-CURRICULAR ACTIVITIES**

					Expenditures	Budget	Proposed	\$ Variance	% Variance
					16-17	17-18	Budget	18-19	18-19
								vs.	vs.
								17-18	17-18
<b>MIDDLE SCHOOL</b>					<b>\$45,749</b>	<b>\$50,838</b>	<b>\$50,838</b>	<b>\$0</b>	<b>0.0%</b>
2850	123	03	56	Club Advisors	13,561	16,497	16,497	0	0.0%
2850	124	03	56	Missed Prep Period Coverage	2,966	3,500	3,500	0	0.0%
2850	125	03	56	Chaperones	6,805	6,812	6,812	0	0.0%
2850	129	03	56	Concerts/Plays/Rehearsals	22,169	22,779	22,779	0	0.0%
2850	131	03	56	Proctoring	248	750	750	0	0.0%
2850	133	03	56	Cafeteria Duty	0	0	0	0	0.0%
2850	134	03	56	Detention	0	500	500	0	0.0%

**A 2850 CO-CURRICULAR ACTIVITIES**

					Expenditures	Budget	Proposed	\$ Variance	% Variance
					16-17	17-18	Budget 18-19	18-19 vs. 17-18	18-19 vs. 17-18
<b>HIGH SCHOOL</b>					<b>\$310,953</b>	<b>\$289,325</b>	<b>\$300,325</b>	<b>\$11,000</b>	<b>3.8%</b>
2850	123	04	56	Club Advisors	105,291	108,247	108,247 1	0	0.0%
2850	124	04	56	Missed Prep Period Coverage	18,302	18,000	18,000	0	0.0%
2850	125	04	56	Chaperones	21,994	18,600	20,600 2	2,000	10.8%
2850	129	04	56	Concerts/Plays/Rehearsals	89,575	77,228	81,228 ↓	4,000	5.2%
2850	131	04	56	Proctoring	68,975	61,000	66,000 ↓	5,000	8.2%
2850	133	04	56	Cafeteria Duty	0	0	0	0	0.0%
2850	134	04	56	Detention	6,816	6,250	6,250	0	0.0%

1. Certain club stipends are reimbursed by outside organizations. Such reimbursements are recorded as revenue in gifts and donations.

2. Increases reflect recent average actual expense experience.

**A2855 PUPIL PERSONNEL SERVICES - INTERSCHOLASTIC ATHLETICS**

					Expenditures	Budget	Proposed	\$ Variance	% Variance
					16-17	17-18	Budget 18-19	18-19 vs. 17-18	18-19 vs. 17-18
<b>DISTRICT</b>					<b>\$1,582,365</b>	<b>\$1,573,827</b>	<b>\$1,584,961</b>	<b>\$11,134</b>	<b>0.7%</b>
<b>MIDDLE SCHOOL</b>					<b>\$445,886</b>	<b>\$479,225</b>	<b>\$449,244</b>	<b>(\$29,981)</b>	<b>-6.3%</b>
2855	151	03	39	Salaries - Director Athletics (.17 .17, .17, .17)	29,183	29,767	30,065	298	1.0%
2855	153	03	39	Salaries - Lead Teachers (.60, .60, .60, .40)	83,253	83,878	56,478 1	(27,400)	-32.7%
2855	154	03	39	Stipend - Lead Teacher	4,969	5,019	5,019	0	0.0%
2855	157	03	39	Stipend (Game Supv./Equip. Mgr.)	38,524	41,325	41,325	0	0.0%
2855	158	03	39	Stipend - Coaching	172,157	191,900	178,900 2	(13,000)	-6.8%
2855	161	03	39	Salaries - Clerical (.66, .66, .66, .66)	33,607	34,413	37,852	3,439	10.0%
2855	201	03	39	Equipment - Instructional	653	5,720	5,720	0	0.0%
2855	400	03	39	Travel - District Related	0	200	200	0	0.0%
2855	401	03	39	Athletic Association Fees	668	700	700	0	0.0%
2855	408	03	39	Repair/Service - Equipment	11,871	10,000	12,000 3	2,000	20.0%
2855	416	03	70	Copier Lease	1,289	420	420	0	0.0%
2855	420	03	39	Miscellaneous Contractual	24,550	31,650	31,650 4	0	0.0%
2855	491	03	39	BOCES Services-Officials/Fees	34,250	32,309	36,991 5	4,682	14.5%
2855	501	03	39	Supplies-Instructional	7,019	7,424	7,424	0	0.0%
2855	503	03	39	Supplies - Non Instructional	3,893	4,500	4,500	0	0.0%

1. In 18-19, the Lead Teacher in Athletics will teach Physical Education as a .6 FTE, and the position of Lead Teacher will be a .4 FTE.

2. 15-16 included \$25,000 to establish a Middle School intramural program to offer additional athletic opportunities for Middle School students. Participation in the intramural program was lower than anticipated. Therefore in 16-17, a portion of these funds were reallocated to allow for the adding of Middle School Crew to the Athletics program for the Fall season. Participation in the Middle School Crew program is strong. Therefore, provision is made to support the offering of Middle School Crew in both the Fall and Spring seasons. Finally, provision is made in 18-19 for additional assistant coaches where necessary to manage team size, and the remaining budget funds are transferred to the High School coaching budget.

3. Cleaning, sanitizing, safety-testing and reconditioning of athletic equipment and uniforms, as well as the costs for safety inspections of District AEDs.

4. Includes athletic trainer services for various teams, as well as the rental of pools for the swim team.

5. Increase reflects expense experience.

**A2855 PUPIL PERSONNEL SERVICES - INTERSCHOLASTIC ATHLETICS**

A2855 PUPIL PERSONNEL SERVICES - INTERSCHOLASTIC ATHLETICS							\$ Variance		% Variance	
					Expenditures	Budget	Proposed	18-19	18-19	
					16-17	17-18	Budget	vs.	vs.	
							18-19	17-18	17-18	
HIGH SCHOOL					\$1,136,479	\$1,094,602	\$1,135,717	\$41,115	3.8%	
2855	151	04	39	Salaries - Director Athletics (.33, .33, .33, .33)	56,650	57,783	58,361	578	1.0%	
2855	157	04	39	Stipend (Game Supv./Equip. Mgr.)	123,291	130,000	130,000 1	0	0.0%	
2855	158	04	39	Stipend - Coaching	575,453	528,800	548,800 1	20,000	3.8%	
2855	161	04	39	Salaries - Clerical (1.34, 1.34, 1.34, 1.34)	68,232	69,868	76,851	6,983	10.0%	
2855	201	04	39	Equipment - Instructional	31,654	26,800	26,800 2	0	0.0%	
2855	400	04	39	Travel - District Related	7,975	11,000	11,000 3	0	0.0%	
2855	401	04	39	Athletic Association Fees	1,461	1,300	1,500	200	15.4%	
2855	408	04	39	Repair/Service - Equipment	23,868	20,000	25,000 4	5,000	25.0%	
2855	416	04	70	Copier Lease	2,589	840	840	0	0.0%	
2855	420	04	39	Miscellaneous Contractual	80,162	81,000	81,000 5	0	0.0%	
2855	437	04	39	Student Participation Fees	18,931	17,000	19,000 6	2,000	11.8%	
2855	491	04	39	BOCES Services-Officials/Fees	78,801	79,761	86,115 7	6,354	8.0%	
2855	501	04	39	Supplies-Instructional	61,226	62,850	62,850	0	0.0%	
2855	503	04	39	Supplies - Non Instructional	6,186	7,600	7,600	0	0.0%	

1. The roster of coaches in 17-18 is maintained in 18-19, with provision for assistant coaches/supervision where necessary to manage team size, and playoff pay, as our teams continue to achieve success at the County and State levels. See footnote 2 on page 60.
2. Equipment can include new goals, equipment for the fitness center, pole vault equipment, field covers, volleyball standards, high jump standards, storage racks, team benches and chairs.
3. Includes coaches travel expenses to regional and national championship competitions.
4. Reflects costs for the cleaning, sanitizing, safety-testing and reconditioning of athletic equipment and uniforms and required safety inspections (3) for certification of the Fitness Center.
5. Includes athletic trainer services and required football team physician services for all home games, as well as the increased cost of rental of pools for the Swim Team, fees associated with the Impact Concussion Management Program, and the required videotaping of all football games.
6. Includes student fees for swimming, wrestling, cross country, indoor track and field and other sports, as well as tournament participation and student recognition fees.
7. Provision is made for participation in the Student Athlete Leadership Team, a training curriculum for high school students, to enable the mentoring of younger students. Three sessions include: Organization/Life Skills, Sportsmanship/Anti-bullying, and Avoiding Alcohol and Substance Abuse. The program is funded through a gift from Manhasset CASA.

**TOTAL 2000 INSTRUCTION, INCL. SPECIAL EDUCATION**

**52,471,035      54,130,243      54,570,920      \$440,677      0.81%**

#### A 5510 DISTRICT TRANSPORTATION

					Expenditures	Budget	Proposed	\$ Variance	% Variance
					16-17	17-18	Budget	18-19	
							18-19	vs.	vs.
								17-18	17-18
DISTRICT					\$4,635,453	\$4,915,503	\$5,064,288	\$148,785	3.0%
TRANSPORTATION OFFICE					\$137,944	\$166,030	\$147,337	(\$18,693)	-11.3%
5510	160	06	71	Salaries-Non Certific. Administrator (1.0, 1.0, 1.0, 1.0)	100,000	102,000	104,040 1	2,040	2.0%
5510	161	06	71	Salaries - Transportation - Clerical (1.0, 1.0, 1.0, 1.0)	22,280	56,580	35,847 2	(20,733)	100.0%
5510	163	06	71	Substitutes - Transportation Dept.	7,765	0	0 2	0	0.0%
5510	169	06	71	Transportation Overtime	687	0	0	0	0.0%
5510	415	06	71	Printing	1,211	1,263	1,263 3	0	0.0%
5510	416	06	71	Copier Lease	1,137	1,137	1,137	0	0.0%
5510	503	06	71	Supplies - Non Instructional	214	300	300	0	0.0%
5510	560	06	71	Software - Transfinder School Transportation System	4,650	4,750	4,750	0	0.0%

1. See NOTE on page 1.

2. Decrease reflects the reallocation of staff offset by replacement staff at a lower salary. In 16-17, the position was unfilled for a portion of the year and filled by a substitute.

3. Reflects costs associated with the printing of bus passes.

#### A 5540 CONTRACTED TRANSPORTATION

					Expenditures	Budget	Proposed	\$ Variance	% Variance
					16-17	17-18	Budget	18-19	
							18-19	vs.	vs.
								17-18	17-18
					\$4,490,362	\$4,739,859	\$4,912,951 1	\$173,092	3.7%
5540	331	06	71	Contract Trans. In District - Home to School	3,090,907	3,189,241	2,967,312 2	(221,929)	-7.0%
5540	332	06	71	Contract Trans. New Bus Rtes - Home to School	0	78,610	80,610	2,000	2.5%
5540	333	06	71	Contract Trans. Out of Dist. - Home to School	1,028,316	1,085,421	1,467,414 2	381,993	35.2%
5540	334	06	71	Contract Trans - Athletic Trips	309,812	326,510	335,664	9,154	2.8%
5540	335	06	60	Contract Trans - Summer School	7,826	7,925	6,220 3	(1,705)	-21.5%

1. The State-mandated transportation inflation factor assumed for 17-18 was 1.26% and the actual increase was 1.8%. The inflation factor assumed in 18-19 is 2%. The actual rate will be set as of May 31, 2018.

2. Routes and their components are reviewed annually and revised as necessary based on anticipated student enrollment, Special Education requirements, and known parental requests for transportation to non-public schools. Of note, in 09-10, the District transported 528 students to 41 locations and 2711 students to Manhasset Public Schools. The number of students being transported to non-public school locations has been steadily declining, including a 79% decline in students transported to St. Mary's. In 17-18, the District transports 232 students (a decline of 56%) to 41 locations, and 2,866 students to Manhasset Public Schools, an increase of 5.7% since 09-10. In addition to the inflation factor increase noted above, in 18-19, the District reclassified all runs to other than those within the District's boundaries, i.e. Manhasset Public Schools, St. Mary's, and Our Lady of Grace, from Home to School to Out of District Home to School. This resulted in a transfer of \$260,000 of expense from 5540 331 06 71 to 5540 333 06 71. In addition, two new routes were added in 17-18 and carried over to 18-19 and other Out of District routes added.

3. Reflects transportation to regular education Summer School. The District's share of summer transportation expense for special education, offset by State Aid, is included in the Transfer to Special Aid fund, account 9950.901.99.99.

<b>A 5540 CONTRACTED TRANSPORTATION</b>								<b>\$ Variance</b>	<b>% Variance</b>
					<b>Expenditures</b>	<b>Budget</b>	<b>Proposed</b>	<b>18-19</b>	<b>18-19</b>
					<b>16-17</b>	<b>17-18</b>	<b>Budget</b>	<b>vs.</b>	<b>vs.</b>
							<b>18-19</b>	<b>17-18</b>	<b>17-18</b>
5540	336	01	71	Contract Trans - Field Trips - MP	661	1,091	1,125	34	3.1%
5540	336	02	71	Contract Trans - Field Trips - SR	948	1,435	1,480	45	3.1%
5540	336	03	71	Contract Trans - Field Trips - MS	0	0	0	0	0.0%
5540	336	04	71	Contract Trans - Field Trips - HS	21,450	18,005	17,516	(489)	-2.7%
5540	336	99	25	Contract Trans - Field Trips - AMD - Academic Competitions	28,320	28,657	32,410	3,753	13.1%
5540	336	99	27	Contract Trans - Field Trips - Special Education - Life Skills	2,122	2,964	3,200	236	8.0%

3. Pursuant to the 13-14 revised budget, field trips at each school were eliminated. However, several trips, especially at the High School relate to academic contests and the budget for these trips was restored in 14-15. 18-19 reflects actual expense experience.

<b>A 5550 PUBLIC TRANSPORTATION</b>								<b>\$ Variance</b>	<b>% Variance</b>
					<b>Expenditures</b>	<b>Budget</b>	<b>Proposed</b>	<b>18-19</b>	<b>18-19</b>
					<b>16-17</b>	<b>17-18</b>	<b>Budget</b>	<b>vs.</b>	<b>vs.</b>
							<b>18-19</b>	<b>17-18</b>	<b>17-18</b>
					<b>\$5,884</b>	<b>\$9,614</b>	<b>\$4,000</b>	<b>(\$5,614)</b>	<b>-58.4%</b>
5550	337	06	71	Public Transportation	5,884	9,614	4,000	(5,614)	-58.4%

1. 17-18 and 18-19 budgets are based on anticipated parental requests for alternate transportation to out-of-district non-public schools, which requests are due on April 1.

<b>A 5581 BOCES TRANSPORTATION</b>								<b>\$ Variance</b>	<b>% Variance</b>
					<b>Expenditures</b>	<b>Budget</b>	<b>Proposed</b>	<b>18-19</b>	<b>18-19</b>
					<b>16-17</b>	<b>17-18</b>	<b>Budget</b>	<b>vs.</b>	<b>vs.</b>
							<b>18-19</b>	<b>17-18</b>	<b>17-18</b>
					<b>\$1,263</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
5581	491	06	71	BOCES Transportation	1,263	0	0	0	0.0%

<b>TOTAL 5000 TRANSPORTATION</b>					<b>\$4,635,453</b>	<b>\$4,915,503</b>	<b>\$5,064,288</b>	<b>\$148,785</b>	<b>3.0%</b>
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## A 9000 EMPLOYEE BENEFITS

A 9000 EMPLOYEE BENEFITS					Expenditures 16-17	Budget 17-18	Proposed Budget 18-19		\$ Variance	% Variance
									18-19	18-19
									vs.	vs.
									17-18	17-18
					\$21,271,537	\$22,063,861	\$23,692,023		\$1,628,162	7.4%
9000	810	99	99	Employees' Retirement System	986,459	1,120,382	1,163,722	1	43,340	3.9%
9000	820	99	99	Teachers' Retirement System	4,802,185	4,206,334	4,583,413	1	377,079	9.0%

### 1. Perspective on Pension Costs

Pension contributions are mandated by New York State and are based on actuarially required contribution ("ARC") rates set annually by governing entities for each plan. The ARC for the Employees Retirement System ("ERS") for support personnel approximates 14.61% of member payroll in 18-19, 14.93% of member payroll in 17-18, 15.18% of member payroll in 16-17, 17.99% of member payroll in 15-16, 19.24% of member payroll in 14-15, 20.31% of member payroll in 13-14, 18.9% of member payroll in 12-13, 16.3% of member payroll in 11-12, 11.2% in 10-11 and 7% in 09-10, adjusted for compensation changes herein. The 275% increase in contribution rate over five years from 09-10 to 14-15 reflects the impact of cumulative market losses on plan investments spread over a rolling 5 year period. The decline in ERS contribution rates in 14-15, 15-16, 16-17, 17-18, and 18-19 reflects the incorporation of positive market returns, also over a five-year period. The ARC for the Teachers Retirement System ("TRS") for certificated personnel approximates 10.63% of member payroll in 18-19, 9.80% of member payroll in 17-18, 11.72% of member payroll in 16-17, 13.26% of member payroll in 15-16, 17.53% of member payroll in 14-15, 16.25% of member payroll in 13-14, 11.84% of member payroll in 12-13, 11.11% of member payroll in 11-12, 8.62% in 10-11 and 6.19% in 09-10. The 283% increase in contribution rate over five years from 09-10 to 14-15 reflects the impact of cumulative market losses on plan investments spread over a rolling 5 year period. The decline in TRS contribution rates in 15-16, 16-17 and 17-18 reflects the incorporation of positive market returns also over a five-year period and conversely, the increase in 18-19 reflects the incorporation of net negative returns over a 5 year period.

### Description of the Stable Contribution Option

In Spring 2013, the governing entities for ERS and TRS approved a Stable Contribution Option ("SCO") that gives districts the ability to better manage the spikes in ARCs. Each plan allows districts to pay the ARC amount or to opt into the SCO. The ERS SCO is 12.4% in 14-15, 12.9% in 15-16, 13.4% in 16-17, 13.9% in 17-18 and 14.4% in 18-19. The TRS SCO rate was 14.13% through 15-16. The District opted into both SCO plans for 13-14, and deferred payments of the difference between the ARC and the SCO of \$1.088 million, based on actual salaries and net of amortizations and timing differences. In 14-15, the District deferred payments of \$1.654 million, based on budgeted salaries and net of prepayments, amortizations, and timing differences. The District opted into the ERS SCO in 15-16 and deferred \$261,777 net of amortizations and timing differences. The District opted into the ERS SCO in 16-17 and deferred \$118,318. The District opted into the ERS SCO in 17-18 and deferred \$96,194. The District may opt into the ERS SCO in 18-19 and defer an estimated \$28,311 of pension contributions.

### Budgeted Repayment Plan

Under the ERS SCO, payment of deferred amounts begins the year immediately following the deferral and the repayment period is 12 years. Once made, election to opt into the plan is permanent. However, the District can choose not to defer payment in any given year. The TRS SCO is a 7 year deferral plan. Payment of the 2013-14 deferred amount was to commence in year 6 of the program (2018-19) and continue for five years. Payment of the 14-15 deferred amount was to commence in year 7 of the program (2019-20) and continue for five years. Prepayments are at the option of the District. The District can opt out of the plan at any time, resume paying the ARC, and begin repayment of deferred amounts over five years. In both plans, interest is based on comparable duration U.S. Treasury securities, plus 1%.

The 15-16 ARC of 13.26% was below the TRS SCO rate of 14.13% and, as a result, the District elected not to participate in the TRS SCO for 15-16. The opt-out is permanent. The District determined to prepay the remaining balances due under the 13-14 deferrals for both TRS and ERS, and paid approximately \$1.05 million to the pension systems effective June 30, 2015. In addition, the District determined to repay the remaining amount due under the 14-15 TRS deferral of approximately \$1.164 million effective June 30, 2016. As a result, all amounts deferred under the TRS SCO in 13-14 and 14-15 have been paid in advance, and no further sums are owed under the TRS SCO. The 17-18 and 18-19 budgets reflect pension expense at the TRS ARC of 9.80% and 10.63% respectively. Because the 17-18 and 18-19 ERS SCO of 13.9% and 14.4% remain below the ERS ARC of 14.9% and 14.61%, the District may participate in 18-19. In addition to the amount due under the 17-18 ERS SCO of \$1,026,648, the 17-18 ERS budget includes the provision of \$95,733 for amortizations on the 14-15, 15-16, and 16-17 deferrals and prepayment of the amortization of the 17-18 deferral. In addition to the amount due under the 18-19 ERS SCO of \$1,085,619, the 18-19 ERS budget includes the provision of \$98,106 for amortizations on the 14-15 through 17-18 deferrals and prepayment of the amortization of the 18-19 deferral. The primary benefit of participation in the plan is the elimination of the uncertainty of future pension contribution rates for the near term, thereby providing the District with significant assistance in maintaining the 4 A's, as widely varying ARCs negatively impact the District's ability to do so.

# **A 9000 EMPLOYEE BENEFITS**

					Expenditures	Budget	Proposed		\$ Variance	% Variance
					16-17	17-18	Budget		18-19	18-19
							18-19		vs.	vs.
									17-18	17-18
9000	830	99	99	Social Security - Employer Portion	3,498,044	3,725,243	3,745,849	2	20,606	0.6%
9000	840	99	99	Workers Compensation - Tail Claims	31,703	39,020	33,415	3	(5,605)	-14.4%
9000	840	99	99	Workers Compensation - Nassau County Cooperative	380,390	396,431	416,041	3	19,610	4.9%
9000	845	99	99	Life Insurance Premiums	36,661	39,500	39,500		0	0.0%
9000	850	99	99	Unemployment Insurance	19,092	20,000	20,000		0	0.0%
9000	855	99	99	MEA & MASA Trust Contribution	342,362	351,750	354,328	5	2,578	0.7%
9000	856	99	99	Employee Assistance Program	9,030	9,030	9,030		0	0.0%
9000	857	99	99	Annuity Management	3,228	3,500	3,500		0	0.0%
9000	859	99	99	Medicare Reimbursement	803,286	702,000	803,000	6	101,000	14.4%
9000	860	99	99	Health Insurance - Admin. Fees	24,729	25,600	27,500		1,900	7.4%
9000	861	99	99	Dental Insurance	34,283	40,000	70,000	4	30,000	75.0%
9000	864	99	99	Health Insurance Buy Back	177,500	221,783	228,850	8	7,067	3.2%
9000	870	99	99	Health Insurance - Active	6,934,323	7,711,757	8,210,943	7	499,186	6.5%
9000	871	99	99	Health Insurance - COBRA	(2,179)	0	0		0	0.0%
9000	872	99	99	Health Insurance - Retired	3,184,521	3,451,531	3,982,932	7	531,401	15.4%
9000	873	99	99	Health Insurance - Surviving Spouse	0	0	0		0	0.0%
9000	874	99	99	Health Insurance - HIP	0	0	0		0	0.0%
9089	800	99	99	Other Benefits	5,920	0	0		0	0.0%

- The effective rate for Social Security/Medicare contributions was 7.09% in 16-17 and budgeted at 7.44% in 17-18 and 7.43% in 18-19. The increases in 17-18 and 18-19 are reflective of budgeted adds to staff at lower salaries than retiring personnel. In addition, effective January 1, 2018 the maximum salary cap subject to FICA was raised from \$118,500 in 16-17 to \$128,700 in 18-19, thereby increasing the employer FICA portion accordingly.
- In November 2010, the District joined the Nassau County Cooperative, a cooperative of school districts organized to effectively manage the expenses associated with workers compensation claims, their administration, state assessments, and insurance for catastrophic claims. The annual payment includes a component for incurred but not reported claims. The District previously used a "pay as you go" method for workers compensation. The District retained management of claims related to periods prior to its joining the cooperative ("Tail Claims").
- Pursuant to the negotiation of the MASA contract, provision is made for an enhanced dental plan.
- The District contribution per employee is 1% of compensation for MASA and Senior Administration and 3% for the new Superintendent. Pursuant to the contract with MEA, the per-employee contribution is fixed at \$1,000.
- Medicare reimbursement is impacted by a new Federal law effective January 1, 2007, whereby beneficiaries with adjusted gross incomes of >\$85,000 (or > \$170,000 for married couples filing jointly) are required to pay higher premiums for Medicare. NYS Civil Service Law requires the District to reimburse the base premium and the entire excess to the District's retirees. 18-19 budget reflects the actual expense experience in 16-17. In 07-08, Medicare reimbursement was \$356,079.
- The Family Health insurance premiums increased 6.00% in 15-16, 9.42% in 16-17, and 10.32% in 17-18. 8.7% is the assumed increase for 18-19. Rates for retirees (Medicare - 2) increased 7.20% in 15-16, 5.7% in 16-17, and 8.3% in 17-18. 7.8% is the assumed increase for 18-19, and 18-19 also reflects additional retirements.
- These expenses are reflective of employee participation in the District's Health Insurance Declination Savings program. Under the District's various collective bargaining agreements, when an employee declined to be covered under the District's health insurance policy, the employee is paid a fixed amount as declination pay. Pursuant to the 17-18 contract with the MEA, the payment to MEA members for family health insurance declination is fixed at \$3,000, and, pursuant to the 17-18 contract with MESPA, the payment to MESPA members for family health insurance declination is fixed at \$2,000.

# **A 9700 DEBT SERVICE**

## **A 9760 TAX ANTICIPATION NOTES**

					Expenditures	Budget	Proposed	\$ Variance	% Variance
					16-17	17-18	Budget 18-19	18-19 vs. 17-18	18-19 vs. 17-18
					<u>\$56,516</u>	<u>\$50,000</u>	<u>\$55,000</u>	<u>\$5,000</u>	<u>10.0%</u>
9760	700	99	99	Interest	56,516	50,000	55,000 1	5,000	10.0%

1. Tax anticipation notes are issued in anticipation of the receipt of property tax revenues. In 16-17, the District borrowed \$7.6 million and incurred interest expense of \$91,073, exclusive of premium of \$34,784. In 17-18, the District borrowed \$7.5 million and will incur interest expense of \$112,917, exclusive of premium of \$57,077. Increase in 18-19 reflects 16-17 and 17-18 actual expense experience.

<b>TOTAL 9760 TAX ANTICIPATION NOTES</b>					<b>\$56,516</b>	<b>\$50,000</b>	<b>\$55,000</b>	<b>\$5,000</b>	<b>10.0%</b>
<b>TOTAL 9000 UNDISTRIBUTED</b>					<b>\$21,328,053</b>	<b>\$22,113,861</b>	<b>\$23,747,023</b>	<b>\$1,633,162</b>	<b>7.4%</b>

## **A 9900 INTERFUND TRANSFERS**

					Expenditures	Budget	Proposed	\$ Variance	% Variance
					16-17	17-18	Budget 18-19	18-19 vs. 17-18	18-19 vs. 17-18
					<u>\$3,404,059</u>	<u>\$4,200,607</u>	<u>\$4,200,089</u>	<u>(\$518)</u>	<u>0.0%</u>
9950	901	99	99	Transfer to Special Aid	266,564	260,000	270,000 1	10,000	3.8%
9950	902	99	99	Transfer to Debt Service: <sup>2</sup>					
				Public Library Principal Refunded 2011	710,000	745,000	785,000	40,000	5.4%
				Public Library Interest Refunded 2011	362,269	329,444	295,119	(34,325)	-10.4%
				School District Principal - Issued 2007	365,000	0	0	0	0.0%
				School District Interest - Issued 2007	15,056	0	0	0	0.0%
				School District Principal - Issued 2008	615,000	635,000	0	(635,000)	-100.0%
				School District Interest - Issued 2008	48,462	25,400	0	(25,400)	-100.0%

1. In the past, the District typically transferred from the general fund to the special aid fund the District's anticipated 20% share of special education summer school expenses required by State law and anticipated receivables from New York State of 80% of the District's special education summer school expenses. Analysis of actual reimbursements indicated an estimated revised District share of approximately 40%. 18-19 reflects expense experience.
2. Over the last several years, the District has refinanced all debt that was eligible to be refinanced. On December 3, 2014, the District's voters approved a Capital Projects Bond Referendum for projects totaling \$22,609,870 which is funded by up to \$19,493,194 of bonds, and a transfer from the general fund of \$466,676 (in lieu of budgeted debt service), \$2.4 million of capital reserve funds and a \$250,000 gift from the Manhasset School Community Association. The District issued \$7.35 million in May 2016 at a net interest cost of 2.42%. The District issued \$6 million in December 2016 at a net interest cost of 3.17%. The District issued \$5.5 million in June 2017 at a net interest cost of 2.72%. The 18-19 budget reflects the estimated first payment that will be due in 18-19 on the final debt issuance pursuant to the 2014 Capital Projects Bond Referendum. An estimated \$643,000 is projected to be issued in June 2018, at an assumed net interest cost of 2.83%.

<b>A9900 INTERFUND TRANSFERS</b>								<b>\$ Variance</b>	<b>% Variance</b>
					<b>Expenditures</b>	<b>Budget</b>	<b>Proposed</b>	<b>18-19</b>	<b>18-19</b>
					<b>16-17</b>	<b>17-18</b>	<b>Budget</b>	<b>vs.</b>	<b>vs.</b>
							<b>18-19</b>	<b>17-18</b>	<b>17-18</b>
				School District Principal Refunded 2016	25,000	340,000	945,000	605,000	177.9%
				School District Interest Refunded 2016	180,148	279,500	262,500	(17,000)	-6.1%
				Principal-Energy Performance Contract Refunded 2012	236,677	241,379	246,174	4,795	2.0%
				Interest-Energy Performance Contract Refunded 2012	38,978	34,275	29,480	(4,795)	-14.0%
				School District Principal - Issued May 2016	315,000	315,000	320,000	5,000	1.6%
				School District Interest - Issued May 2016	164,872	163,769	157,469	(6,300)	-3.8%
				School District Principal - Issued December 2016	0	165,000	245,000	80,000	48.5%
				School District Interest - Issued December 2016	0	273,638	177,519	(96,119)	-35.1%
				School District Principal - Issued June 2017	0	200,000	230,000	30,000	15.0%
				School District Interest - Issued June 2017	0	143,202	133,031	(10,171)	-7.1%
				School District Principal - To Be Issued June 2018	0	0	38,379	38,379	0.0%
				School District Interest - To Be Issued June 2018	0	0	15,418	15,418	0.0%
9950	903	99	99	Transfer to Capital Projects Fund	6,679	0	0	0	0.0%
9950	906	99	90	Transfer to Cafeteria Fund	54,354	50,000	50,000	0	0.0%

3. The District's school lunch program has been a model for many years in delivering healthy, appetizing meals to our students in accordance with strict nutritional guidelines. During this time, Manhasset participated in and complied with the requirements of the National School Lunch Program and received subsidies for providing meals to those children who cannot afford to pay for them, in whole or in part. In 17-18, 6.2% of our students qualified for free or reduced meals. This is a 68% increase over 09-10.

The Federal Healthy Hunger Free Kids Act of 2010 was enacted to address childhood obesity and imposes rigid caloric and meal content standards. The standards are built around grade configurations for elementary (K-5), middle school (6-8) and high school (9-12) which are not the same for Manhasset. Given the grade configurations of our schools, we cannot comply with the grade-specific caloric standards of HHFKA, in particular at the Secondary School. In addition, HHFKA's protein, grain and portion requirements are too restrictive to support our students' active day. In a word, our children were hungry!! The District determined that it was not in the best interests of our students to comply with HHFKA.

In the Summer of 2013, HHFKA was revised to permanently relax some of the meal content and portion size standards. As a result, the District determined that it could participate in the National School Lunch Program at the elementary schools, while continuing to provide nutritious and filling meals to our elementary students. However, even with the relaxed standards, the District remains unable to comply with the caloric standards of HHFKA at the Secondary School and the District withdrew the Secondary School from participation in the National School Lunch Program. As a result, the District bears the cost to purchase meals for those students who qualify for free and reduced subsidies. \$46,346, \$48,178, \$49,650, and \$54,354 were needed to cover those subsidies in 13-14, 14-15, 15-16, and 16-17 respectively, that were previously provided by the government.

<b>TOTAL 9900 INTERFUND TRANSFERS</b>					<b>\$3,404,059</b>	<b>\$4,200,607</b>	<b>\$4,200,089</b>	<b>(\$518)</b>	<b>0.0%</b>
<b>GRAND TOTAL GENERAL FUND</b>					<b>\$90,612,057</b>	<b>\$93,890,748</b>	<b>\$96,369,935</b>	<b>\$2,479,187</b>	<b>2.64%</b>

## **IV. APPENDIX**

## APPENDIX

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**Note:** Following the Appendix is the Nassau County Department of Assessment Exemption Impact Statement, required Pursuant to Section 495 of the Real Property Tax Law.

**MANHASSET UFSD  
PUPIL ENROLLMENT 1997-98 THROUGH 2017-18 (ACTUAL)  
AND 2018-19 (PROJECTED)\***

<b>YEAR</b>	<b>ELEMENTARY</b>	<b>MIDDLE SCHOOL</b>	<b>HIGH SCHOOL</b>	<b>PUBLIC SCHOOLS TOTAL</b>	<b>OUT OF DISTRICT SPECIAL EDUCATION</b>	<b>TOTAL</b>
1997-98	1314	385	707	2406	46	2452
1998-99	1266	397	698	2361	46	2407
1999-00	1289	383	709	2381	42	2423
2000-01	1325	388	716	2429	48	2477
2001-02	1360	413	738	2511	45	2556
2002-03	1411	428	785	2624	45	2669
2003-04	1506	424	770	2700	42	2742
2004-05	1588	441	790	2819	49	2868
2005-06	1621	463	785	2869	53	2922
2006-07	1642	468	789	2899	50	2949
2007-08	1684	488	833	3005	48	3053
2008-09	1672	516	831	3019	37	3056
2009-10	1732	492	892	3116	30	3146
2010-11	1714	530	922	3166	30	3196
2011-12	1685	571	937	3193	28	3221
2012-13	1671	594	1000	3265	27	3292
2013-14	1694	576	1016	3286	39	3325
2014-15	1649	596	1094	3339	37	3376
2015-16	1615	581	1127	3323	35	3358
2016-17	1601	538	1164	3303	36	3339
2017-18	1627	519	1133	3279	36	3315
2018-19 (Proj.)	1624	495	1098	3217	40	3257

\*All numbers are from the Form A of the District's ST-3 reports filed with the State Education Department, except for projected 2018-19. 2018-19 enrollment is projected by the District based on current enrollment and historical trends, and is as of January 31, 2018.

**TABLE I**

**MANHASSET UFSD  
PROJECTED ENROLLMENT BY GRADE: 2018-19\***

SCHOOLS	ID**	K	1	2	3	4	5	6	TOTAL ELEM.	7	8	TOTAL MS	9	10	11	12	TOTAL HS
Munsey Park	0	106	122	139	125	139	131	126	888								
Shelter Rock	25	87	89	88	92	112	117	126	736								
<b>Total</b>	25	193	211	227	217	251	248	252	1624								
<b>Middle School</b>										243	252	495					
<b>High School</b>													258	254	303	283	1098
<b>Total Secondary</b>																	1593
<b>TOTAL ELEMENTARY</b>									1624								
<b>TOTAL SECONDARY</b>									1593								
<b>TOTAL K - 12</b>									3217								
<b>OUT OF DISTRICT SPECIAL EDUCATION</b>									40 ***								
<b>TOTAL</b>									3257								

\* All numbers are projected by the District in April of 2018, based on current enrollment and historical trends. Actual enrollment will be different. For example, in 2013-14, the District experienced an unanticipated and significant surge in elementary enrollment, from a projected 1,635 to an actual enrollment of 1,698. In particular, projections indicated 203 third grade students for 2013-14; actual third grade enrollment was 225. In 2014-15, the District's projected K enrollment was 198 and its actual enrollment was 212. However, grades 4-6 enrollment was projected at 1,006 and actual enrollment was 966.

\*\* Reflects special education students attending in-district Manhasset public schools.

\*\*\* Reflects those resident pupils that are projected to attend out-of-district special education schools in 2018-19.

**TABLE II**

**MANHASSET UFSD  
ELEMENTARY CLASS SIZE: 2017-18**

<b>CLASS SIZE</b>	<b>SPECIAL EDUCATION</b>	<b>KINDERGARTEN</b>	<b>GRADES 1 - 6</b>
28			
27			
26			
25			5
24			4
23			9
22		2	24
21		2	9
20			7
19		5	1
18		1	4
17			1
16			
15			
14			
13			
12			
11			
10			
9			
8			
7	1		
6	2		
5			
4			
3	1		
2			
1			
<b>TOTAL CLASSES</b>	<b>4</b>	<b>10</b>	<b>64</b>
<b>AVERAGE CLASS SIZE</b>		<b>19.90</b>	<b>21.77</b>

**TABLE III**

**MANHASSET UFSD  
DETAILED SCHEDULE OF FULL TIME EQUIVALENTS  
MUNSEY PARK  
ACTUAL 2016-17, 2017-18 BUDGET VS. ACTUAL, 2018-19 BUDGET**

	<u>2016 - 2017</u>	<u>2017 - 2018</u>		<u>2018 - 2019</u>	
				Var.	
	Actual	Budget	Actual	Budget	Bud. vs. Bud.
KINDERGARTEN	6.00	6.00	6.00	6.00	0.00
CLASSROOM TEACHERS 1 - 6	36.00	35.00	35.00	35.00	0.00
SPECIALISTS					
Physical Education	3.00	3.00	3.00	3.00	0.00
Reading	3.60	3.60	3.60	4.00	0.40
ENL - English as a New Language	0.00	0.00	0.00	0.70	0.70
Science	1.00	1.00	1.00	1.00	0.00
Math	2.00	2.00	2.00	2.00	0.00
Music	3.50	3.50	3.50	3.50	0.00
Art	1.60	1.60	1.60	1.60	0.00
SPECIALISTS	14.70	14.70	14.70	15.80	1.10
LIBRARY/MEDIA	1.00	1.00	1.00	1.00	0.00
COMPUTER AIDED INSTRUCTION	1.00	1.00	1.00	1.30	0.30
GUIDANCE	0.50	0.50	0.50	0.50	0.00
TOTAL TEACHERS - REGULAR ED	59.20	58.20	58.20	59.60	1.40
SPECIAL EDUCATION - CLASSROOM	8.00	8.00	8.00	7.10	-0.90
SPECIAL EDUCATION - SPEECH	2.40	2.40	2.40	2.40	0.00
PSYCHOLOGISTS	1.50	1.50	1.50	1.50	0.00
SOCIAL WORKERS	1.00	1.00	1.00	1.00	0.00
TOTAL TEACHERS - SPECIAL ED	12.90	12.90	12.90	12.00	-0.90
TOTAL TEACHERS	72.10	71.10	71.10	71.60	0.50

**TABLE IV - a (1)**

**MANHASSET UFSD  
DETAILED SCHEDULE OF FULL TIME EQUIVALENTS  
MUNSEY PARK  
ACTUAL 2016-17, 2017-18 BUDGET VS. ACTUAL, 2018-19 BUDGET**

	<u>2016 - 2017</u>	<u>2017 - 2018</u>		<u>2018 - 2019</u>	
				Var.	
	Actual	Budget	Actual	Budget	Bud. vs.
BUILDING ADMINISTRATION	2.50	2.50	2.50	2.50	0.00
DISTRICT COORDINATORS	0.80	0.80	0.80	0.80	0.00
TEACHER ASSTS./AIDES - SPECIAL EDUCATION	12.00	11.00	8.17	8.17	-2.83
OTHER:					
TEACHER ASSTS. - READING	0.00	0.00	0.00	0.00	0.00
TEACHER ASSTS. - LIBRARY	0.50	0.50	0.50	0.50	0.00
TEACHER ASSTS. - COMPUTER AIDED INST.	1.00	1.00	1.00	1.00	0.00
TEACHER ASSTS./AIDES - STUDENTS W/504 CERTS.	1.00	1.00	0.00	0.00	-1.00
HEALTH - NURSES	2.00	2.00	2.00	2.00	0.00
SUPERVISORY AIDES	13.11	13.11	13.11	13.11	0.00
CLERICAL SUPPORT	3.00	3.00	3.00	3.00	0.00
FACILITIES - CLEANERS	7.00	7.00	7.00	7.00	0.00
FACILITIES - MAINTAINERS	1.00	1.00	1.00	1.00	0.00
FACILITIES - GROUNDS	1.00	1.00	1.00	1.00	0.00
TOTAL OTHER STAFFING	<u>29.61</u>	<u>29.61</u>	<u>28.61</u>	<u>28.61</u>	<u>-1.00</u>
TOTAL ALL STAFF - MUNSEY PARK	<u>117.01</u>	<u>115.01</u>	<u>111.18</u>	<u>111.68</u>	<u>-3.33</u>

TABLE IV - a (2)

**MANHASSET UFSD  
DETAILED SCHEDULE OF FULL TIME EQUIVALENTS  
SHELTER ROCK  
ACTUAL 2016-17, 2017-18 BUDGET vs. ACTUAL, BUDGET 2018-19**

	<u>2016 - 2017</u>	<u>2017 - 2018</u>		<u>2018 - 2019</u>	
					Var.
					Bud. vs.
	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Bud.</u>
KINDERGARTEN	4.00	4.00	4.00	5.00	1.00
CLASSROOM TEACHERS 1 - 6	28.00	29.00	29.00	28.00	-1.00
SPECIALISTS					
Physical Education	2.82	2.50	2.53	2.33	-0.17
Reading	3.40	3.40	3.40	3.80	0.40
Science	1.00	1.00	1.00	1.00	0.00
Math	2.00	2.00	2.00	2.00	0.00
Music	3.50	3.50	3.50	3.50	0.00
Art	1.40	1.40	1.40	1.40	0.00
ENL - English as a New Language	3.00	3.00	3.00	3.00	0.00
SPECIALISTS	17.12	16.80	16.83	17.03	0.23
LIBRARY/MEDIA	1.00	1.00	1.00	1.00	0.00
COMPUTER AIDED INSTRUCTION	1.00	1.00	1.00	1.30	0.30
GUIDANCE	0.50	0.50	0.50	0.50	0.00
TOTAL TEACHERS - REGULAR ED	51.62	52.30	52.33	52.83	0.53
SPECIAL EDUCATION - CLASSROOM	11.00	12.00	12.00	12.10	0.10
SPECIAL EDUCATION - SPEECH	4.00	4.00	4.00	4.00	0.00
PSYCHOLOGISTS	1.50	1.50	1.50	1.50	0.00
SOCIAL WORKERS	1.00	1.00	1.00	1.00	0.00
TOTAL TEACHERS - SPECIAL ED	17.50	18.50	18.50	18.60	0.10
TOTAL TEACHERS	69.12	70.80	70.83	71.43	0.63

**TABLE IV - b (1)**

**MANHASSET UFSD  
DETAILED SCHEDULE OF FULL TIME EQUIVALENTS  
SHELTER ROCK  
ACTUAL 2016-17, 2017-18 BUDGET vs. ACTUAL, BUDGET 2018-19**

	<u>2016 - 2017</u>	<u>2017 - 2018</u>		<u>2018 - 2019</u>	
					Var.
					Bud. vs.
	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Bud.</u>
BUILDING ADMINISTRATION	2.50	2.50	2.50	2.50	0.00
DISTRICT COORDINATORS	0.90	0.90	0.90	0.90	0.00
TEACHER ASSTS./AIDES - SPECIAL EDUCATION	23.88	24.88	24.96	26.46	1.58
OTHER:					
TEACHER ASSTS. - READING	0.00	0.00	0.00	0.00	0.00
TEACHER ASSTS. - ENL	0.00	0.00	0.00	0.00	0.00
TEACHER ASSTS. - LIBRARY	0.50	0.50	0.50	0.50	0.00
TEACHER ASSTS. - COMPUTER AIDED INSTR.	1.00	1.00	1.00	1.00	0.00
TEACHER ASSTS. - 504 PLANS	0.00	0.00	0.00	0.00	0.00
HEALTH - NURSES	2.00	2.00	2.00	2.00	0.00
SUPERVISORY AIDES	10.60	10.60	10.60	10.60	0.00
CLERICAL SUPPORT	3.00	3.00	3.00	3.00	0.00
FACILITIES - CLEANERS	7.00	7.00	7.00	7.00	0.00
FACILITIES - MAINTAINERS	1.00	1.00	1.00	1.00	0.00
FACILITIES - GROUNDS	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>0.00</u>
TOTAL OTHER STAFFING	<u>26.10</u>	<u>26.10</u>	<u>26.10</u>	<u>26.10</u>	<u>0.00</u>
TOTAL ALL STAFF - SHELTER ROCK	<u>122.50</u>	<u>125.18</u>	<u>125.29</u>	<u>127.39</u>	<u>2.21</u>

**TABLE IV - b (2)**

**MANHASSET UFSD  
DETAILED SCHEDULE OF FULL TIME EQUIVALENTS  
MIDDLE SCHOOL  
ACTUAL 2016-17, 2017-18 BUDGET vs. ACTUAL, 2018-19 BUDGET**

	<u>2016 - 2017</u>	<u>2017 - 2018</u>		<u>2018 - 2019</u>	
	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Var. Bud. vs. Bud.</u>
ENGLISH	5.00	4.90	4.90	4.60	-0.30
READING	0.40	0.40	0.40	0.50	0.10
MATH	5.20	5.20	5.20	4.80	-0.40
SCIENCE	5.90	6.20	6.20	6.00	-0.20
TECHNOLOGY - STEM	2.00	1.80	1.80	1.80	0.00
SOCIAL STUDIES	4.40	4.20	4.20	4.00	-0.20
HOME/CAREERS	1.00	1.00	1.00	1.00	0.00
WORLD LANGUAGES	4.80	4.60	4.60	4.40	-0.20
ENGLISH AS A NEW LANGUAGE	0.60	0.60	0.60	0.70	0.10
MUSIC	2.90	2.90	2.90	2.80	-0.10
ART	1.00	1.10	1.10	0.90	-0.20
DRAMA	0.50	0.60	0.60	0.60	0.00
PHYSICAL EDUCATION	2.00	2.00	2.00	2.40	0.40
HEALTH	1.00	1.00	1.00	1.00	0.00
COMPUTER APPLICATIONS	0.80	0.80	0.80	1.00	0.20
LIBRARY/MEDIA	1.00	1.00	1.00	1.00	0.00
GUIDANCE	2.00	2.00	2.00	2.00	0.00
TCHR - ATTENDANCE/ACTIVITIES COOR.	0.00	0.00	0.00	0.00	0.00
ATHLETICS	0.60	0.60	0.60	0.40	-0.20
TOTAL TEACHERS - REGULAR ED	41.10	40.90	40.90	39.90	-1.00
SPECIAL EDUCATION - CLASSROOM	9.00	9.80	10.00	9.90	0.10
SPECIAL EDUCATION - SPEECH	1.20	1.20	1.20	1.20	0.00
PSYCHOLOGISTS	1.00	1.00	1.20	1.20	0.20
SOCIAL WORKERS	1.00	1.00	1.00	1.00	0.00
TOTAL TEACHERS - SPECIAL ED	12.20	13.00	13.40	13.30	0.30
TOTAL TEACHERS	53.30	53.90	54.30	53.20	-0.70

TABLE IV - c (1)

**MANHASSET UFSD  
DETAILED SCHEDULE OF FULL TIME EQUIVALENTS  
MIDDLE SCHOOL  
ACTUAL 2016-17, 2017-18 BUDGET vs. ACTUAL, 2018-19 BUDGET**

	<u>2016 - 2017</u>	<u>2017 - 2018</u>		<u>2018 - 2019</u>	
	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	Var. Bud. vs. Bud.
BUILDING ADMINISTRATORS	1.00	1.00	1.00	1.00	0.00
DISTRICT COORDINATORS	1.27	1.27	1.27	1.27	0.00
TEACHER ASSTS./AIDES - SPECIAL EDUCATION	8.62	7.00	10.25	10.25	3.25
OTHER:					0.00
TEACHER ASSTS. - LIBRARY	0.00	0.00	0.00	0.00	0.00
TEACHER ASSTS. - COMPUTER AIDED INSTR.	0.00	0.00	0.00	0.00	0.00
TEACHER ASSTS. - MATH LAB	0.00	0.00	0.00	0.00	0.00
TEACHER ASSTS. - SOC. STUDIES LAB	0.00	0.00	0.00	0.00	0.00
TEACHER ASSTS. - SCIENCE LAB	0.00	0.00	0.00	0.00	0.00
TEACHER ASSTS. - REGULAR INSTR.	0.00	0.00	0.00	0.00	0.00
HEALTH - NURSES	0.66	0.66	0.66	0.66	0.00
CLERICAL SUPPORT - MAIN OFFICE	1.66	1.66	1.66	1.66	0.00
CLERICAL SUPPORT - ART, MUSIC, DRAMA	0.33	0.33	0.33	0.33	0.00
CLERICAL SUPPORT - GUIDANCE	1.00	1.00	1.00	1.00	0.00
CLERICAL SUPPORT - HEALTH	0.33	0.33	0.33	0.33	0.00
CLERICAL SUPPORT - ATHLETICS	0.66	0.66	0.66	0.66	0.00
SUPERVISORY AIDES	1.16	1.15	1.49	1.49	0.34
TOTAL M.S. CLEANERS	4.30	4.30	4.30	4.30	0.00
TOTAL M.S. MAINTAINERS	1.00	1.00	1.00	1.00	0.00
TOTAL M.S. GROUNDS	1.00	1.00	1.00	1.00	0.00
TOTAL SECURITY GUARDS	<u>1.34</u>	<u>1.34</u>	<u>1.34</u>	<u>1.34</u>	<u>0.00</u>
TOTAL OTHER STAFFING	<u>13.43</u>	<u>13.43</u>	<u>13.77</u>	<u>13.77</u>	<u>0.34</u>
TOTAL ALL STAFF - MS	<u>77.62</u>	<u>76.60</u>	<u>80.59</u>	<u>79.49</u>	<u>2.89</u>

TABLE IV - c (2)

**MANHASSET UFSD**  
**DETAILED SCHEDULE OF FULL TIME EQUIVALENTS**  
**HIGH SCHOOL**  
**ACTUAL 2016-17, 2017-18 BUDGET vs. ACTUAL, 2018-19 BUDGET**

	<u>2016 - 2017</u>	<u>2017 - 2018</u>		<u>2018 - 2019</u>	
	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Var. Bud. vs. Bud.</u>
ENGLISH	10.70	10.80	10.80	10.60	-0.20
READING	0.00	0.00	0.00	0.00	0.00
MATH	12.10	12.10	12.10	12.60	0.50
SCIENCE	17.00	17.00	17.00	16.50	-0.50
TECHNOLOGY - STEM	0.00	0.40	0.40	0.40	0.00
SOCIAL STUDIES	12.20	12.50	12.50	12.40	-0.10
HOME/CAREERS	0.00	0.00	0.00	0.00	0.00
BUSINESS	0.60	0.60	0.60	0.60	0.00
WORLD LANGUAGES	10.00	10.00	10.00	10.00	0.00
ENGLISH AS A NEW LANGUAGE	1.40	1.70	1.50	1.70	0.00
MUSIC	4.10	4.10	4.10	4.20	0.10
ART	4.40	4.00	4.00	4.10	0.10
DRAMA	0.50	0.40	0.40	0.40	0.00
PHYSICAL EDUCATION	3.20	3.80	3.80	3.80	0.00
HEALTH	1.00	1.10	1.10	1.00	-0.10
COMPUTER APPLICATIONS	0.00	0.00	0.00	0.00	0.00
LIBRARY/MEDIA	1.40	1.50	1.50	1.50	0.00
GUIDANCE	6.00	6.00	6.00	6.00	0.00
TCHR - ATTENDANCE/ACTIVITIES COOR.	0.00	0.00	0.00	0.00	0.00
ATHLETICS	0.00	0.00	0.00	0.00	0.00
TOTAL TEACHERS - REGULAR ED	84.60	86.00	85.80	85.80	-0.20
SPECIAL EDUCATION - CLASSROOM	14.90	13.00	12.90	12.10	-0.90
SPECIAL EDUCATION - SPEECH	1.20	1.40	1.40	1.40	0.00
PSYCHOLOGISTS	1.00	1.60	1.40	1.40	-0.20
SOCIAL WORKERS	1.00	1.00	1.00	1.00	0.00
TOTAL TEACHERS - SPECIAL ED	18.10	17.00	16.70	15.90	-1.10
TOTAL TEACHERS	102.70	103.00	102.50	101.70	-1.30

TABLE IV - d (1)

**MANHASSET UFSD**  
**DETAILED SCHEDULE OF FULL TIME EQUIVALENTS**  
**HIGH SCHOOL**  
**ACTUAL 2016-17, 2017-18 BUDGET vs. ACTUAL, 2018-19 BUDGET**

	<u>2016 - 2017</u>	<u>2017 - 2018</u>		<u>2018 - 2019</u>	
	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Var. Bud. vs. Bud.</u>
BUILDING ADMINISTRATORS	2.20	2.20	2.20	2.20	0.00
DISTRICT COORDINATORS	2.33	2.33	2.33	2.33	0.00
TEACHER ASSTS./AIDES- SPECIAL EDUCATION	10.38	12.00	10.25	11.75	-0.25
OTHER:					
TEACHER ASSTS. - LIBRARY	0.60	0.50	0.60	0.40	-0.10
TEACHER ASSTS. COMPUTER AIDED INSTR.	1.00	1.00	1.00	1.00	0.00
TEACHER ASSTS. - MATH LAB	1.00	1.00	1.00	1.00	0.00
TEACHER ASSTS. - SOC. STUDIES LAB	1.00	1.00	1.00	1.00	0.00
TEACHER ASSTS. - WORLD LANGUAGES LAB	1.00	1.00	1.00	1.00	0.00
TEACHER ASSTS. - SCIENCE LAB	1.00	1.00	1.00	2.00	1.00
TEACHER ASSTS. - ENGLISH	1.00	1.00	1.00	1.00	0.00
TEACHER ASSTS. - ENL	0.00	0.00	1.00	1.00	1.00
HEALTH - NURSES	1.34	1.34	1.34	1.34	0.00
CLERICAL SUPPORT - MAIN OFFICE	1.34	1.34	1.34	1.34	0.00
CLERICAL SUPPORT - ART, MUSIC, DRAMA	0.67	0.67	0.67	0.67	0.00
CLERICAL SUPPORT - GUIDANCE	3.00	3.00	3.00	3.00	0.00
CLERICAL SUPPORT - HEALTH	0.67	0.67	0.67	0.67	0.00
CLERICAL SUPPORT - ATHLETICS	1.34	1.34	1.34	1.34	0.00
SUPERVISORY AIDES	2.30	2.30	2.96	2.96	0.66
TOTAL H.S. CLEANERS	8.70	8.70	8.70	8.70	0.00
TOTAL H.S. MAINTAINERS	2.00	2.00	2.00	2.00	0.00
TOTAL H.S. GROUNDS	2.00	2.00	2.00	2.00	0.00
TOTAL SECURITY GUARDS	2.66	2.66	2.66	2.66	0.00
TOTAL OTHER STAFFING	32.62	32.52	34.28	35.08	2.56
TOTAL ALL STAFF - HS	150.23	152.05	151.56	153.06	1.01

TABLE IV - d (2)

**MANHASSET UFSD**  
**DETAILED SCHEDULE OF FULL TIME EQUIVALENTS- DISTRICT**  
**ACTUAL 2016-17, 2017-18 BUDGET VS ACTUAL, 2018-19 BUDGET**

	<u>2016 - 2017</u>	<u>2017 - 2018</u>		<u>2018 - 2019</u>	
				Var.	
	Actual	Budget	Actual	Bud. vs.	
				Budget	Bud.
<b>ADMINISTRATION/SUPERVISORY</b>					
SUPERINTENDENT	1.00	1.00	1.00	1.00	0.00
DEPUTY SUPERINTENDENT FOR BUSINESS	1.00	1.00	1.00	1.00	0.00
ASSISTANT SUPERINTENDENT FOR HUMAN RESOURCES	0.40	0.40	0.40	1.00	0.60
ASSISTANT SUPERINTENDENT FOR CURRICULUM	1.00	1.00	1.00	1.00	0.00
ADMINISTRATOR FOR THE ARTS	0.60	0.60	0.60	1.00	0.40
DIRECTOR OF FACILITIES	1.00	1.00	1.00	1.00	0.00
EXECUTIVE DIRECTOR OF SPECIAL EDUCATION	1.00	1.00	1.00	1.00	0.00
ASSISTANT DIRECTORS OF SPECIAL EDUCATION	2.00	2.00	2.00	2.00	0.00
DIRECTOR - INSTRUCTIONAL TECHNOLOGY & LIBRARIES	1.00	1.00	1.00	1.00	0.00
DIRECTOR OF GUIDANCE	1.00	1.00	1.00	1.00	0.00
DIRECTOR OF PHYSICAL EDUCATION	0.25	0.25	0.25	0.25	0.00
DIRECTOR OF HEALTH	0.25	0.25	0.25	0.25	0.00
<b>TOTAL ADMINISTRATION</b>	<b>10.50</b>	<b>10.50</b>	<b>10.50</b>	<b>11.50</b>	<b>1.00</b>
<b>DISTRICT TEACHERS</b>					
<b>SPECIAL EDUCATION TEACHERS/TEACHER ASSISTANTS</b>					
TEACHER ASSISTANTS - NON-PUBLIC SCHOOL	1.00	1.00	0.00	0.00	-1.00
SPEECH TEACHER - NON-PUBLIC SCHOOL	0.00	0.00	0.00	0.00	0.00
EVALUATOR - DISTRICT WIDE	0.40	0.40	0.40	0.40	0.00
ADAPTIVE PHYS. ED. TEACHER DISTRICT WIDE	0.38	0.50	0.47	0.47	-0.03
PSYCHOLOGIST - NON-PUBLIC STUDENTS	0.00	0.00	0.60	0.60	0.60
PSYCHOLOGIST - OUT OF DISTRICT STUDENTS	1.00	1.00	0.40	0.40	-0.60
PSYCHOLOGIST - PRE-SCHOOL	1.00	1.00	1.00	1.00	0.00
TEACHERS FOR THE DEAF and VISUALLY IMPAIRED	1.00	1.00	1.00	1.00	0.00
<b>TOTAL DISTRICT SPECIAL ED. TEACHERS/TEACHER ASSISTANTS</b>	<b>4.78</b>	<b>4.90</b>	<b>3.87</b>	<b>3.87</b>	<b>-1.03</b>
ART-MUSIC-DRAMA LEAD TEACHER	0.00	0.00	0.00	0.00	0.00
INST'L TECHNOLOGY - STUDENT DATA/STAFF DEVELOPER	1.60	1.60	1.60	1.60	0.00
<b>TOTAL DISTRICT TEACHERS</b>	<b>6.38</b>	<b>6.50</b>	<b>5.47</b>	<b>5.47</b>	<b>-1.03</b>

TABLE IV - e (1)

**MANHASSET UFSD**  
**DETAILED SCHEDULE OF FULL TIME EQUIVALENTS- DISTRICT**  
**ACTUAL 2016-17, 2017-18 BUDGET VS ACTUAL, 2018-19 BUDGET**

	<u>2016 - 2017</u>	<u>2017 - 2018</u>		<u>2018 - 2019</u>	
				Var.	
	Actual	Budget	Actual	Bud. vs.	
				Budget	Bud.
<b>DISTRICT OTHER THAN TEACHERS &amp; ADMINISTRATORS</b>					
BUSINESS OFFICE MANAGER FOR PAYROLL/HR/SPECIAL PROJ.	1.00	1.00	1.00	1.00	0.00
DISTRICT TREASURER	1.00	1.00	1.00	1.00	0.00
PURCHASING AGENT	1.00	1.00	0.00	0.00	-1.00
CLAIMS AUDITOR	0.70	0.70	0.70	0.70	0.00
CENTRAL REGISTRAR/COORDINATOR OF TRANSPORTATION	1.00	1.00	1.00	1.00	0.00
AV TECHNOLOGY	1.00	1.00	1.00	1.00	0.00
<b>TOTAL DISTRICT OTHER THAN TEACHERS &amp; ADMINISTRATORS</b>	<b>5.70</b>	<b>5.70</b>	<b>4.70</b>	<b>4.70</b>	<b>-1.00</b>
<b>CLERICAL</b>					
BOARD OF EDUCATION CLERICAL	0.40	0.40	0.40	0.40	0.00
OFFICE OF THE SUPERINTENDENT CLERICAL	0.60	0.60	0.60	0.60	0.00
BUSINESS OFFICE CLERICAL	5.10	5.10	5.10	5.10	0.00
PERSONNEL CLERICAL	2.40	2.40	2.40	2.40	0.00
COMMUNITY SERVICES/TRANSPORTATION CLERICAL	2.00	2.00	2.00	2.00	0.00
FACILITIES CLERICAL	1.00	1.00	1.00	1.00	0.00
FACILITIES - ADMINISTRATION BLDG. - CLERICAL	0.00	0.00	1.00	1.00	1.00
FACILITIES - ADMINISTRATION BLDG. - CLEANER	0.50	0.50	0.69	0.69	0.19
CENTRAL PRINTING AND MAILING	0.60	0.60	0.60	0.60	0.00
OFFICE OF CURRICULUM AND INSTITUTIONAL DATA	1.00	1.00	1.00	1.00	0.00
SPECIAL EDUCATION CLERICAL	7.00	7.00	7.00	8.00	1.00
TECHNOLOGY CLERICAL	2.00	2.00	2.00	2.00	0.00
<b>TOTAL DISTRICT CLERICAL</b>	<b>22.60</b>	<b>22.60</b>	<b>23.79</b>	<b>24.79</b>	<b>2.19</b>
<b>TOTAL DISTRICT - OTHER</b>	<b>28.30</b>	<b>28.30</b>	<b>28.49</b>	<b>29.49</b>	<b>1.19</b>
<b>NON-PUBLIC SCHOOL NURSES</b>	<b>3.50</b>	<b>3.50</b>	<b>3.50</b>	<b>3.50</b>	<b>0.00</b>
<b>TOTAL DISTRICT STAFF</b>	<b>48.68</b>	<b>48.80</b>	<b>47.96</b>	<b>49.96</b>	<b>1.16</b>

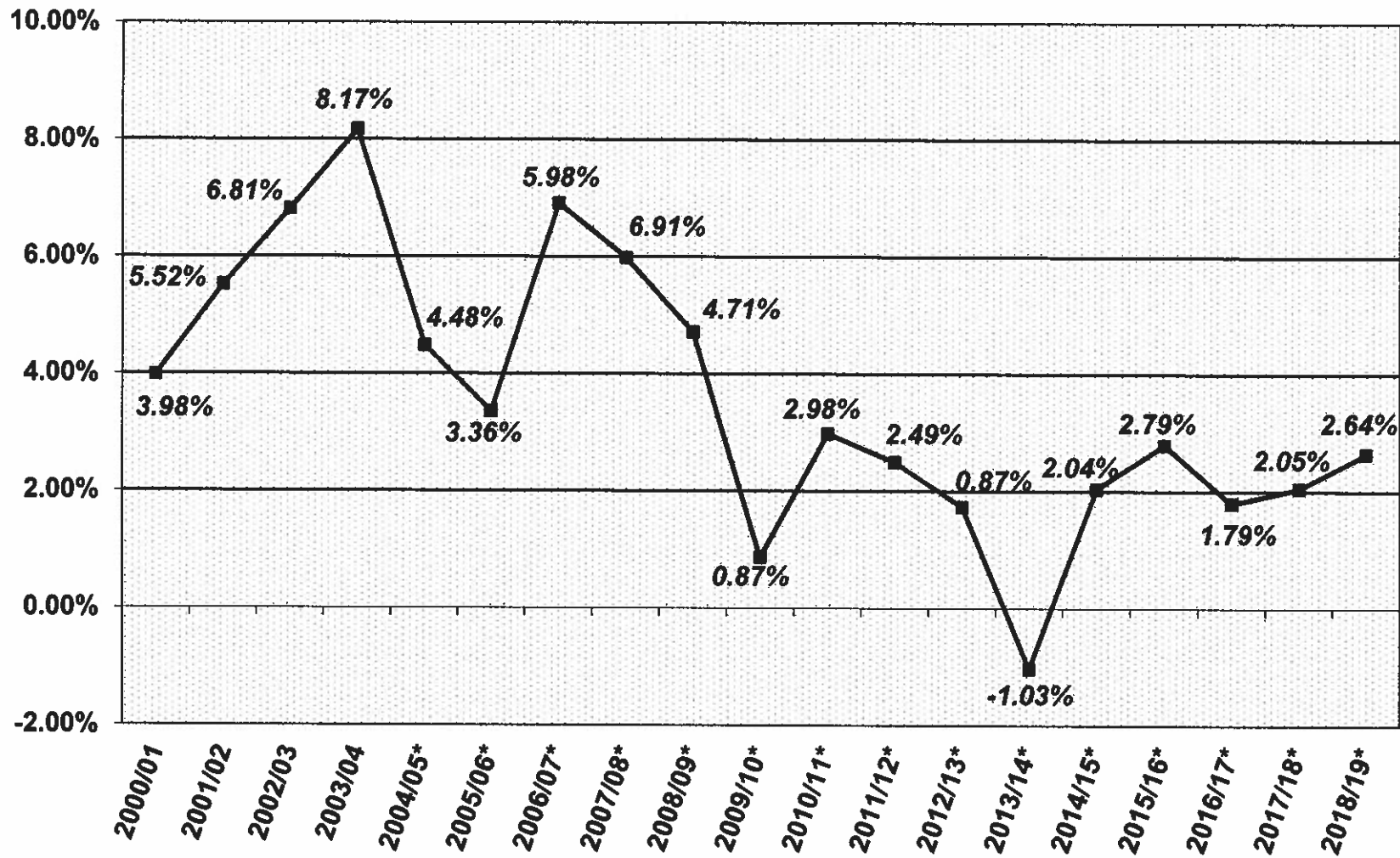
TABLE IV - e (2)

**MANHASSET UFSD**  
**CONSOLIDATED SCHEDULE OF FULL TIME EQUIVALENTS**  
**DISTRICT WIDE**  
**ACTUAL 2016-17, 2017-18 BUDGET VS. ACTUAL, 2018-19 BUDGET**

	<u>2016 - 2017</u>	<u>2017 - 2018</u>		<u>2018 - 2019</u>	
	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Bud. vs. Bud.</u>
<b>ADMINISTRATORS</b>					
MUNSEY PARK - BLDG.	2.50	2.50	2.50	2.50	0.00
MUNSEY PARK - COORD.	0.80	0.80	0.80	0.80	0.00
SHELTER ROCK - BLDG.	2.50	2.50	2.50	2.50	0.00
SHELTER ROCK - COORD.	0.90	0.90	0.90	0.90	0.00
MIDDLE SCHOOL - BLDG.	1.00	1.00	1.00	1.00	0.00
MIDDLE SCHOOL - COORD.	1.27	1.27	1.27	1.27	0.00
HIGH SCHOOL - BLDG.	2.20	2.20	2.20	2.20	0.00
HIGH SCHOOL - COORD.	2.33	2.33	2.33	2.33	0.00
DISTRICT	10.50	10.50	10.50	11.50	1.00
<b>TOTAL ADMINISTRATORS</b>	<b>24.00</b>	<b>24.00</b>	<b>24.00</b>	<b>25.00</b>	<b>1.00</b>
<b>TEACHERS-REGULAR EDUCATION:</b>					
MUNSEY PARK	59.20	58.20	58.20	59.60	1.40
SHELTER ROCK	51.62	52.30	52.33	52.83	0.53
MIDDLE SCHOOL	41.10	40.90	40.90	39.90	-1.00
HIGH SCHOOL	84.60	86.00	85.80	85.80	-0.20
DISTRICT - TECH.	1.60	1.60	1.60	1.60	0.00
<b>TOTAL TEACHERS-REGULAR</b>	<b>238.12</b>	<b>239.00</b>	<b>238.83</b>	<b>239.73</b>	<b>0.73</b>
<b>TEACHERS-SPECIAL EDUCATION:</b>					
MUNSEY PARK	12.90	12.90	12.90	12.00	-0.90
SHELTER ROCK	17.50	18.50	18.50	18.60	0.10
MIDDLE SCHOOL	12.20	13.00	13.40	13.30	0.30
HIGH SCHOOL	18.10	17.00	16.70	15.90	-1.10
DISTRICT - SP.ED	3.78	3.90	3.87	3.87	-0.03
<b>TOTAL TEACHERS-SPECIAL ED.</b>	<b>64.48</b>	<b>65.30</b>	<b>65.37</b>	<b>63.67</b>	<b>-1.63</b>
<b>TOTAL TEACHERS</b>	<b>302.60</b>	<b>304.30</b>	<b>304.20</b>	<b>303.40</b>	<b>-0.90</b>
<b>TEACHER ASSTS./AIDES - SP. ED.:</b>					
MUNSEY PARK	12.00	11.00	8.17	8.17	-2.83
SHELTER ROCK	23.88	24.88	24.96	26.46	1.58
MIDDLE SCHOOL	8.62	7.00	10.25	10.25	3.25
HIGH SCHOOL	10.38	12.00	10.25	11.75	-0.25
DISTRICT - NPS	1.00	1.00	0.00	0.00	-1.00
<b>TOTAL TCHR. ASSTS./AIDES - SP.ED.</b>	<b>55.88</b>	<b>55.88</b>	<b>53.63</b>	<b>56.63</b>	<b>0.75</b>
<b>OTHER :</b>					
MUNSEY PARK	29.61	29.61	28.61	28.61	-1.00
SHELTER ROCK	26.10	26.10	26.10	26.10	0.00
MIDDLE SCHOOL	13.43	13.43	13.77	13.77	0.34
HIGH SCHOOL	32.62	32.52	34.28	35.08	2.56
DISTRICT	28.30	28.30	28.49	29.49	1.19
NON PUBLIC SCH. NURSES	3.50	3.50	3.50	3.50	0.00
<b>TOTAL OTHER STAFF</b>	<b>133.56</b>	<b>133.46</b>	<b>134.75</b>	<b>136.55</b>	<b>3.09</b>
<b>TOTAL STAFF - DISTRICT WIDE</b>	<b>516.04</b>	<b>517.64</b>	<b>516.58</b>	<b>521.58</b>	<b>3.94</b>

**TABLE V**

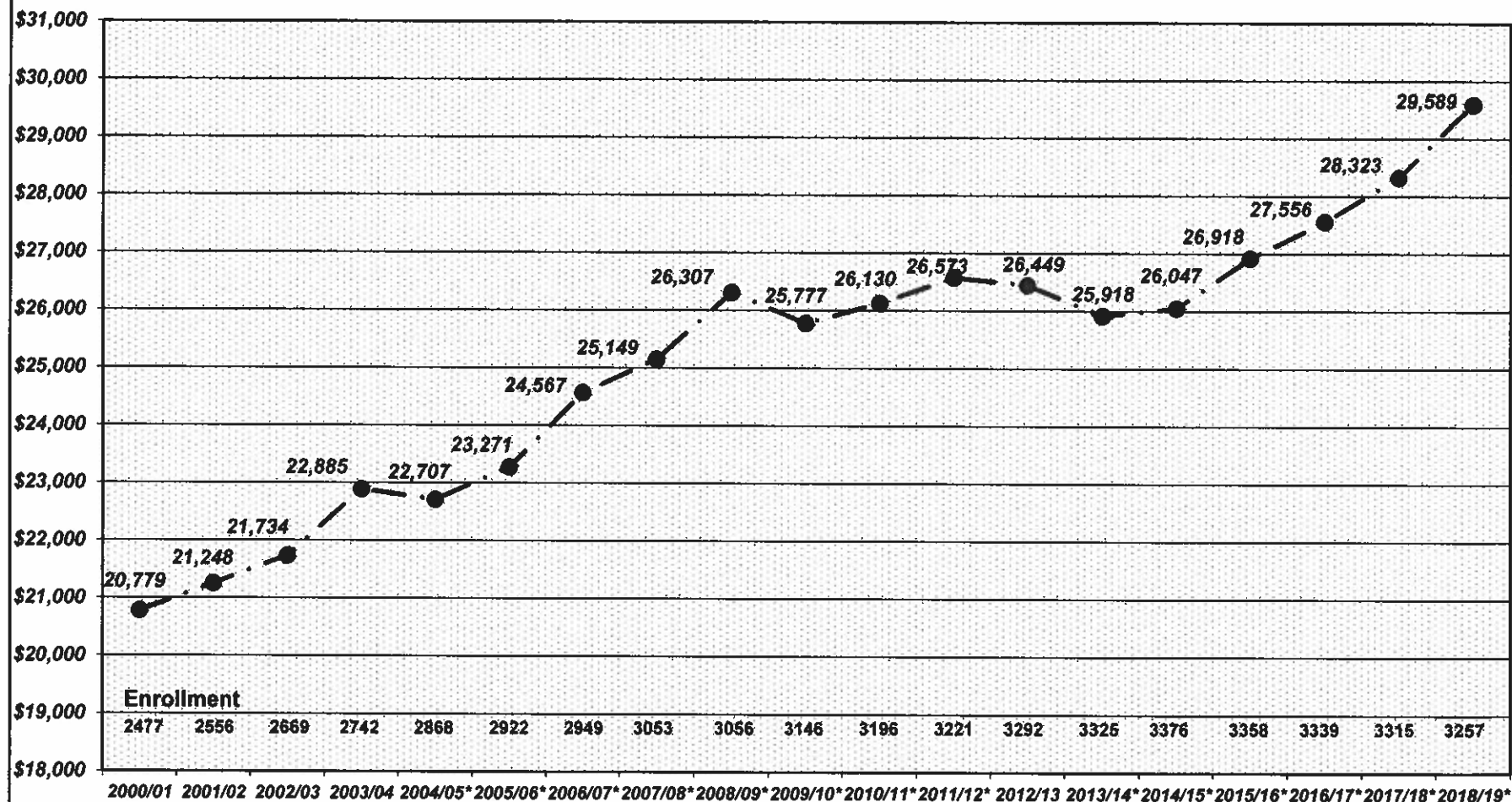
**MANHASSET UFSD  
BUDGET INCREASES 2000-01 THROUGH 2018-19**



\*Includes principal and interest costs of the Public Library bond, as required by N.Y. State law.

**TABLE VI**

**MANHASSET UFSD  
BUDGET PER PUPIL  
2000-01 THROUGH 2018-19\*\***

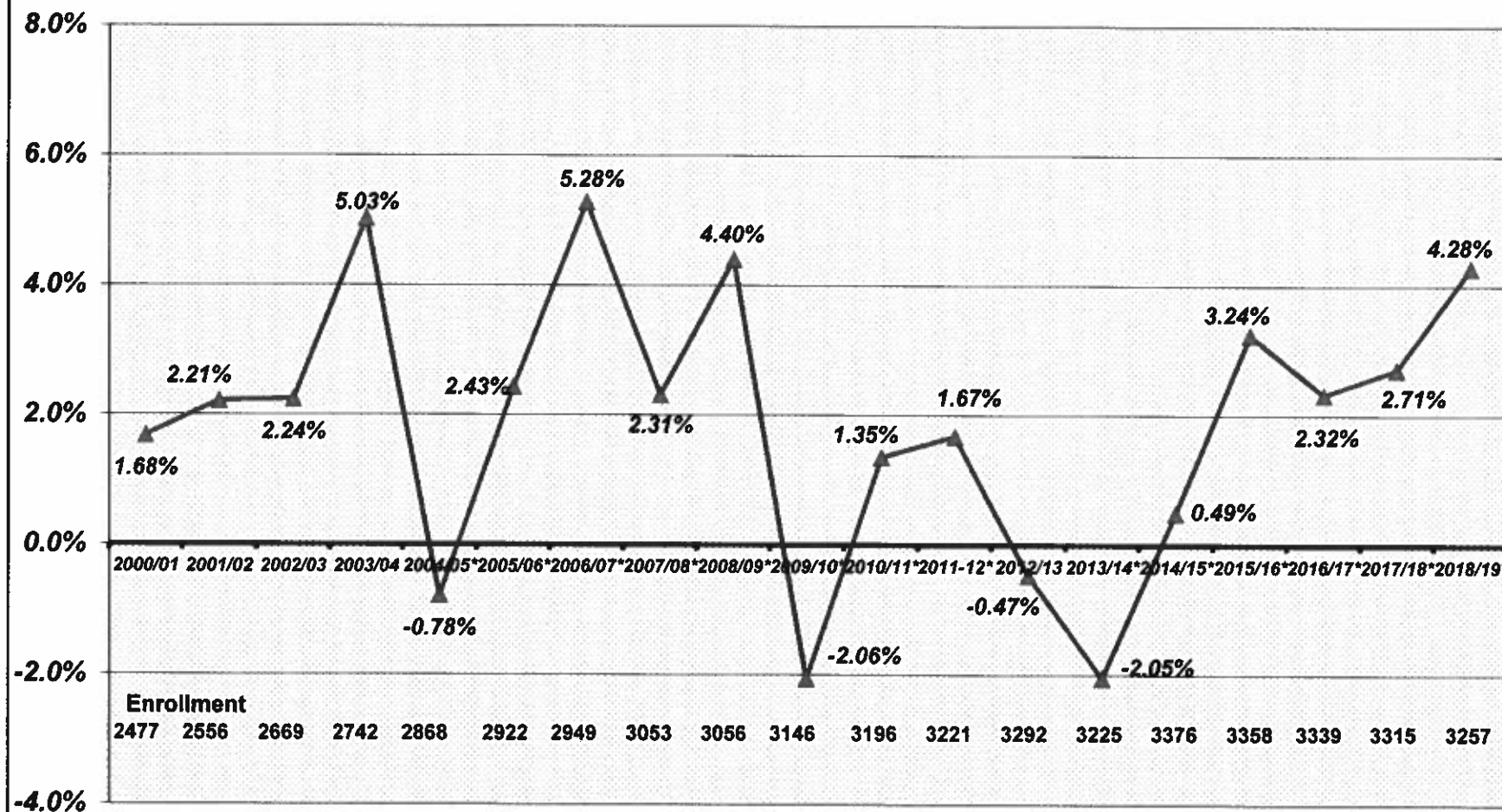


\*Includes principal and interest costs of the Manhasset Library Bond, as required by N.Y. State. Does not include budget revisions.

\*\*Based on Total Budget and actual pupil enrollment included in Table I, including out-of-district Special Education, except for 2018-19, where enrollment is projected

**TABLE VII**

**MANHASSET UFSD  
BUDGET PER PUPIL PERCENT VARIANCE  
2000-01 THROUGH 2018-19\*\***



\*Includes principal and interest costs of the Manhasset Library Bond, as required by New York State. Does not include budget revisions.

\*\*Based on pupil enrollment included in Table I, including out-of-district Special Education.

**TABLE VIII**

**2016-17 PER PUPIL COSTS\***  
**NASSAU COUNTY DISTRICTS >\$20,000\*\***  
**BASED ON ACTUAL GROSS EXPENDITURES**

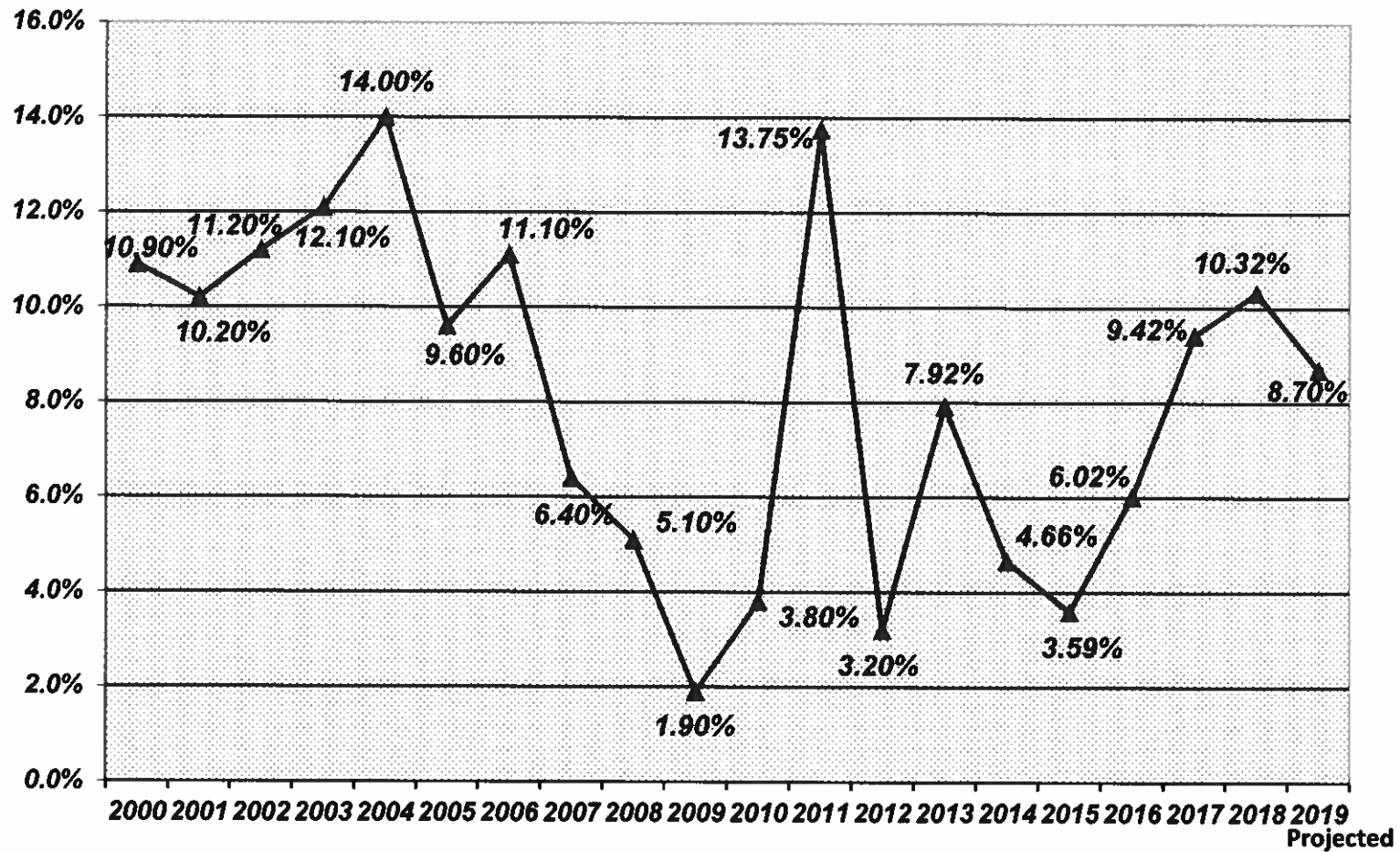
<b>DISTRICT</b>	<b>COST PER PUPIL</b>	<b>DISTRICT</b>	<b>COST PER PUPIL</b>
<b>1</b> Locust Valley	\$39,187	<b>39</b> Hicksville	\$24,002
<b>2</b> Hewlett-Woodmere	\$38,995	<b>40</b> Hempstead	\$23,276
<b>3</b> Jericho	\$37,692	<b>41</b> Freeport	\$22,262
<b>4</b> Carle Place	\$37,429		
<b>5</b> North Shore	\$36,684		
<b>6</b> Oyster Bay	\$35,413		
<b>7</b> Lawrence	\$34,473		
<b>8</b> Long Beach City	\$33,982		
<b>9</b> Roslyn	\$33,566		
<b>10</b> Great Neck	\$33,344		
<b>11</b> Syosset	\$33,279		
<b>12</b> Malverne	\$32,843		
<b>13</b> East Williston	\$32,501		
<b>14</b> East Rockaway	\$31,502		
<b>15</b> Rockville Centre	\$30,507		
<b>16</b> Mineola	\$30,489		
<b>17</b> Levittown	\$29,792		
<b>18</b> Plainview-Old Bethpage	\$29,270		
<b>19</b> Plainedge	\$28,871		
<b>20</b> Herricks	\$28,856		
<b>21</b> Garden City	\$28,340		
<b>22</b> Roosevelt	\$28,091		
<b>23</b> Lynbrook	\$27,958		
<b>24</b> West Hempstead	\$27,793		
<b>25</b> Massapequa	\$27,546		
<b>26</b> Seaford	\$27,422		
<b>27</b> Manhasset	<b>\$27,180</b>		
<b>28</b> Farmingdale	\$26,792		
<b>29</b> Bethpage	\$26,658		
<b>30</b> East Meadow	\$26,508		
<b>31</b> Port Washington	\$26,388		
<b>32</b> Wantagh	\$26,068		
<b>33</b> Baldwin	\$25,639		
<b>34</b> Oceanside	\$25,392		
<b>35</b> Uniondale	\$25,190		
<b>36</b> Island Trees	\$24,908		
<b>37</b> Glen Cove City	\$24,674		
<b>38</b> Westbury	\$24,172		

\* Per Pupil Data was taken from The Fifty-First Annual Study of School Costs Based on 2016-17 School Costs, a study based upon information extracted from each district's Form ST-3 Annual Financial Report. This study was prepared by Negotiations Information Services, a Department of Curriculum, Instruction & Technology of Nassau BOCES.

\*\*Excludes Island Park, a K-8 school, with costs of \$33,154, K-6 schools Merrick (\$33,391), Bellmore (\$30,505), North Bellmore (\$25,691), North Merrick (\$23,845), Valley Stream # 30 (\$23,760), Valley Stream # 24 (\$23,413), NHP-Garden City Park (\$23,125), Valley Stream # 13 (\$21,601), and Elmont (\$21,406); and Bellmore-Merrick CHSD (\$25,957), Valley Stream CHSD (\$23,080), and Sewanhaka CHSD (\$20,374).

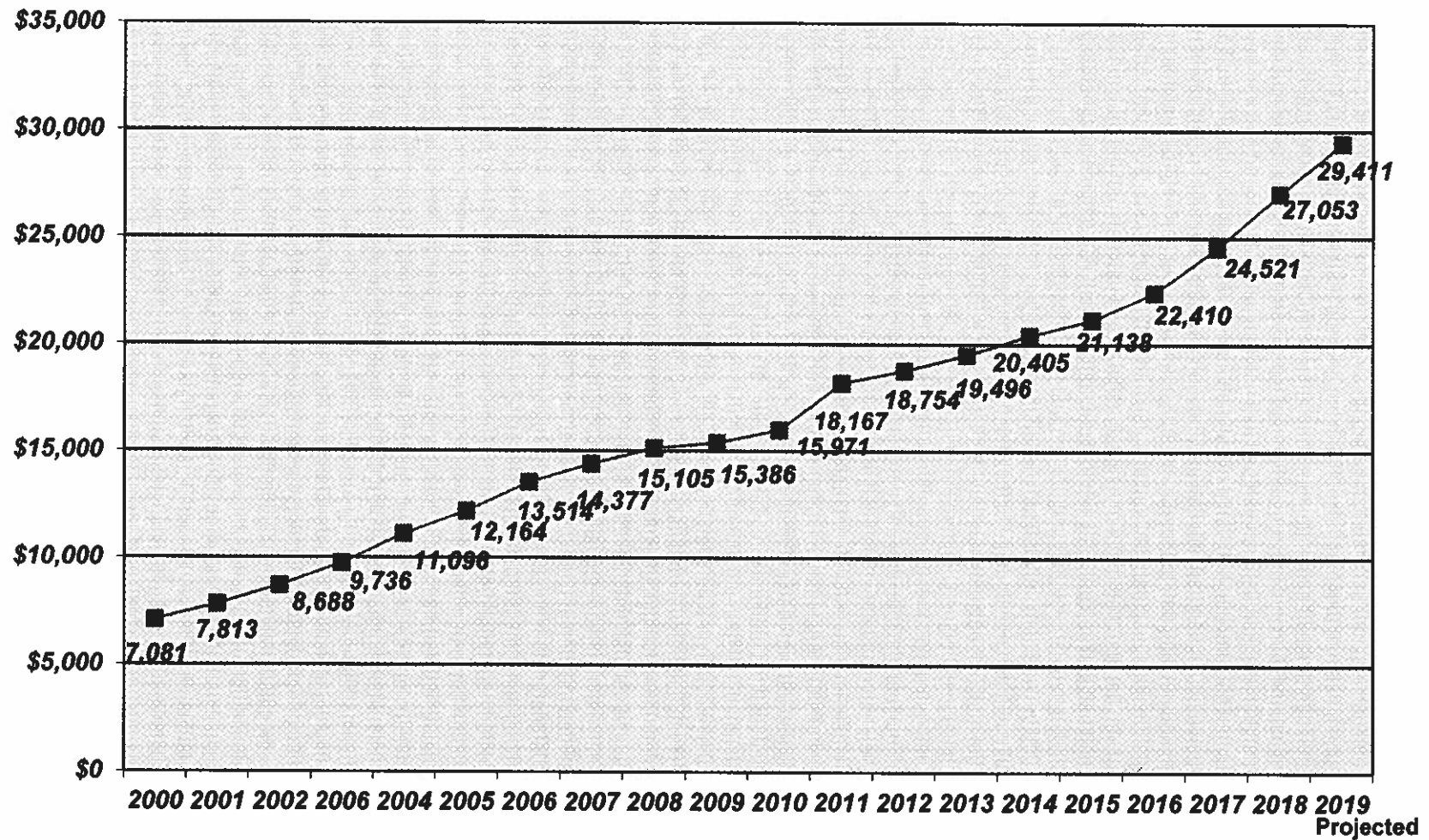
**TABLE IX**

**MANHASSET UFSD  
N.Y.S. EMPIRE HEALTH PLAN  
ANNUAL FAMILY PREMIUM PERCENTAGE INCREASES**



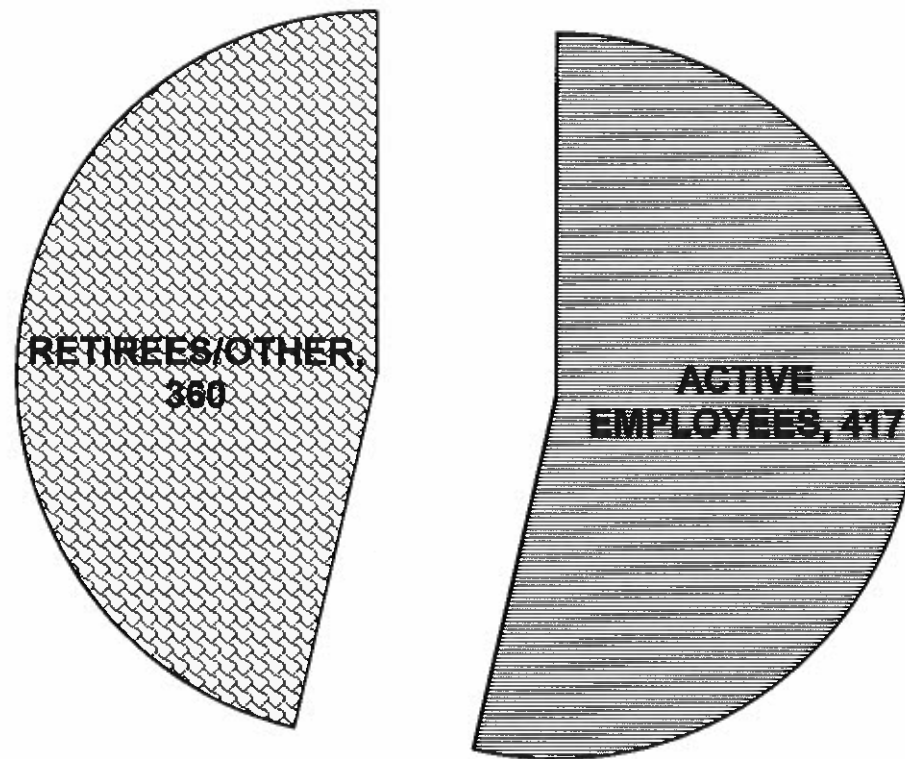
**TABLE X**

**MANHASSET UFSD  
N.Y.S EMPIRE HEALTH PLAN  
ANNUAL FAMILY PREMIUM COSTS**



**TABLE XI**

**MANHASSET UFSD  
HEALTH INSURANCE COSTS 2017--2018  
PARTICIPANT BREAKDOWN**



**TABLE XII**

# MANHASSET UFSD DEBT SERVICE SCHEDULE

Issued June 2017					Issued December 2016					Issued May 2016					Issued May 2016				
\$5,000,000 SCHOOL DISTRICT SERIAL BOND					\$6,000,000 SCHOOL DISTRICT SERIAL BOND					\$7,350,000 SCHOOL DISTRICT SERIAL BOND					\$5,615,000 SCHOOL DISTRICT REFUNDING SERIAL BOND				
FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL	REMAINING PRINCIPAL	PRINCIPAL	INTEREST	TOTAL	REMAINING PRINCIPAL	PRINCIPAL	INTEREST	TOTAL	REMAINING PRINCIPAL	PRINCIPAL	INTEREST	TOTAL	REMAINING PRINCIPAL			
2004/05										-	-	-	-						
2005/06										-	-	-	-						
2006/07										-	-	-	-						
2007/08										-	-	-	-						
2008/09										-	-	-	-						
2009/10										-	-	-	-						
2010/11										-	-	-	-						
2011/12										-	-	-	-						
2012/13										-	-	-	-						
2013/14										-	-	-	-						
2014/15										-	-	-	-						
2015/16										-	-	-	7,350,000				5,615,000		
2016/17				5,500,000				6,000,000	315,000	164,872	479,872	7,035,000	25,000	180,148	205,148	5,590,000			
2017/18	230,000	134,955	364,955	5,270,000	165,000	273,838	438,838	5,835,000	315,000	163,769	478,769	6,720,000	340,000	279,500	619,500	5,250,000			
2018/19	230,000	133,031	363,031	5,040,000	245,000	177,519	422,519	5,590,000	320,000	157,468	477,468	6,400,000	945,000	282,500	1,207,500	4,305,000			
2019/20	230,000	128,431	358,431	4,810,000	250,000	170,094	420,094	5,340,000	320,000	151,068	471,068	6,080,000	990,000	215,250	1,205,250	3,315,000			
2020/21	235,000	123,831	358,831	4,575,000	255,000	162,519	417,519	5,085,000	325,000	144,669	469,669	5,755,000	1,050,000	165,750	1,215,750	2,265,000			
2021/22	240,000	119,131	359,131	4,335,000	260,000	154,794	414,794	4,825,000	330,000	138,168	468,168	5,425,000	1,105,000	113,250	1,218,250	1,160,000			
2022/23	245,000	114,331	359,331	4,090,000	265,000	146,919	411,919	4,560,000	335,000	131,569	466,569	5,090,000	1,160,000	58,000	1,218,000	-			
2023/24	245,000	109,431	354,431	3,845,000	270,000	138,894	408,894	4,290,000	340,000	124,869	464,869	4,750,000	-	-	-	-			
2024/25	250,000	104,531	354,531	3,595,000	275,000	130,719	405,719	4,015,000	345,000	118,069	463,069	4,405,000	-	-	-	-			
2025/26	260,000	99,531	359,531	3,335,000	285,000	122,319	407,319	3,730,000	355,000	111,169	466,169	4,050,000	-	-	-	-			
2026/27	265,000	94,332	359,332	3,070,000	290,000	113,894	403,894	3,440,000	360,000	104,069	464,069	3,690,000	-	-	-	-			
2027/28	270,000	88,700	358,700	2,800,000	300,000	104,844	404,844	3,140,000	370,000	96,869	466,869	3,320,000	-	-	-	-			
2028/29	275,000	82,626	357,626	2,525,000	305,000	95,769	400,769	2,835,000	380,000	89,469	469,469	2,940,000	-	-	-	-			
2029/30	285,000	75,750	360,750	2,240,000	315,000	86,469	401,469	2,520,000	385,000	81,869	466,869	2,555,000	-	-	-	-			
2030/31	290,000	67,200	357,200	1,950,000	325,000	78,868	401,868	2,195,000	395,000	73,688	468,688	2,160,000	-	-	-	-			
2031/32	300,000	58,500	358,500	1,650,000	335,000	66,968	401,968	1,860,000	410,000	64,800	474,800	1,750,000	-	-	-	-			
2032/33	310,000	49,500	359,500	1,340,000	350,000	56,475	406,475	1,510,000	420,000	52,500	472,500	1,330,000	-	-	-	-			
2033/34	320,000	40,200	360,200	1,020,000	360,000	45,156	405,156	1,150,000	430,000	39,900	469,900	900,000	-	-	-	-			
2034/35	330,000	30,600	360,600	690,000	370,000	33,062	403,062	780,000	445,000	27,000	472,000	455,000	-	-	-	-			
2035/36	340,000	20,700	360,700	350,000	385,000	20,322	405,322	395,000	455,000	13,650	468,650	0	-	-	-	-			
2036/37	350,000	10,500	360,500	0	395,000	6,912	401,912	-	-	-	-	-	-	-	-	-			
TOTALS	5,500,000	1,685,811	7,185,811		6,000,000	2,183,954	8,183,954		7,350,000	2,049,504	9,399,504		5,615,000	1,274,398	6,889,398				

Over the last five years, the District has refinanced all debt that was eligible to be refinanced. In 15-16, the District's 2007 and 2008 debt issuances became eligible for refunding. The District refunded \$6.160 million of debt, and provided for interest thereon until the call date of each issuance and issued \$5.615 million of debt in Spring 2016, at a net interest rate of 1.16%, a budgeted savings of \$46,779 in 16-17. On December 3, 2014, the District's voters approved a Capital Projects Bond Referendum for projects totaling \$22,609,870 which is funded by up to \$19,493,194 of bonds, and a transfer from the general fund of \$466,676 (in lieu of budgeted debt service), \$2.4 million of capital reserve funds and a \$250,000 gift from the Manhasset School Community Association. The District issued \$7.35 million in May 2016 at a net interest cost of 2.42%. The District issued \$6 million in December 2016 at a net interest cost of 3.17%, and the District issued \$5.5 million in June 2017 at a net interest cost of 2.72%. The 18-19 budget also reflects the estimated first payment that will be due in 18-19 on the final debt issuance of \$643,000 pursuant to the 2014 Capital Projects Bond Referendum.

TABLE XIII - 1

# MANHASSET UFSD DEBT SERVICE SCHEDULE

Issued August 2008					Issued July 2007				Issued May 2008					
\$8,450,000 SCHOOL DISTRICT SERIAL BOND PARTIALLY REFUNDED MAY 2016					\$5,225,000 SCHOOL DISTRICT SERIAL BOND PARTIALLY REFUNDED MAY 2016				\$9,410,000 SCHOOL DISTRICT REFUNDING SERIAL BOND				TOTAL SCHOOL DISTRICT BONDS	
FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL	REMAINING PRINCIPAL	PRINCIPAL	INTEREST	TOTAL	REMAINING PRINCIPAL	PRINCIPAL	INTEREST	TOTAL	REMAINING PRINCIPAL	PRINCIPAL & INTEREST	REMAINING PRINCIPAL
2004/05	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2005/06	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2006/07	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007/08	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008/09	-	-	-	-	155,000	324,165	479,165	5,070,000	1,250,000	376,736	1,626,736	8,160,000	2,105,901	13,230,000
2009/10	320,000	473,475	793,475	8,130,000	275,000	209,910	484,910	4,795,000	1,685,000	309,108	1,994,108	6,475,000	3,272,493	19,400,000
2010/11	500,000	305,250	805,250	7,630,000	285,000	198,910	483,910	4,510,000	1,765,000	222,858	1,987,858	4,710,000	3,277,018	16,850,000
2011/12	515,000	289,000	804,000	7,115,000	295,000	187,510	482,510	4,215,000	1,860,000	132,233	1,992,233	2,850,000	3,278,743	14,180,000
2012/13	530,000	272,263	802,263	6,585,000	310,000	175,341	485,341	3,905,000	1,935,000	56,708	1,991,708	915,000	3,279,311	11,405,000
2013/14	550,000	255,038	805,038	6,035,000	320,000	162,554	482,554	3,585,000	450,000	20,933	470,933	465,000	1,758,524	10,085,000
2014/15	570,000	235,788	805,788	5,465,000	335,000	149,354	484,354	3,250,000	465,000	7,091	472,091	-	1,762,233	8,715,000
2015/16	4,215,000	215,838	4,430,838	1,250,000	2,885,000	135,535	3,020,535	365,000	-	-	-	-	7,451,373	14,580,000
2016/17	615,000	48,463	663,463	635,000	365,000	15,056	380,056	-	-	-	-	-	1,728,539	24,760,000
2017/18	635,000	25,400	660,400	-	-	-	-	-	-	-	-	-	2,562,262	23,075,000
2018/19	-	-	-	-	-	-	-	-	-	-	-	-	2,470,518	21,335,000
2019/20	-	-	-	-	-	-	-	-	-	-	-	-	2,454,843	19,545,000
2020/21	-	-	-	-	-	-	-	-	-	-	-	-	2,461,769	17,680,000
2021/22	-	-	-	-	-	-	-	-	-	-	-	-	2,460,343	15,745,000
2022/23	-	-	-	-	-	-	-	-	-	-	-	-	2,455,819	13,740,000
2023/24	-	-	-	-	-	-	-	-	-	-	-	-	1,228,194	12,865,000
2024/25	-	-	-	-	-	-	-	-	-	-	-	-	1,223,319	12,015,000
2025/26	-	-	-	-	-	-	-	-	-	-	-	-	1,233,019	11,115,000
2026/27	-	-	-	-	-	-	-	-	-	-	-	-	1,227,095	10,200,000
2027/28	-	-	-	-	-	-	-	-	-	-	-	-	1,230,413	9,260,000
2028/29	-	-	-	-	-	-	-	-	-	-	-	-	1,227,864	8,300,000
2029/30	-	-	-	-	-	-	-	-	-	-	-	-	1,229,088	7,315,000
2030/31	-	-	-	-	-	-	-	-	-	-	-	-	1,227,756	6,305,000
2031/32	-	-	-	-	-	-	-	-	-	-	-	-	1,235,268	5,280,000
2032/33	-	-	-	-	-	-	-	-	-	-	-	-	1,238,475	4,180,000
2033/34	-	-	-	-	-	-	-	-	-	-	-	-	1,235,256	3,070,000
2034/35	-	-	-	-	-	-	-	-	-	-	-	-	1,235,662	1,925,000
2035/36	-	-	-	-	-	-	-	-	-	-	-	-	1,234,872	745,000
2036/37	-	-	-	-	-	-	-	-	-	-	-	-	762,412	-
TOTALS	8,450,000	2,120,513	10,570,513		5,225,000	1,558,335	6,783,335		9,410,000	1,125,665	10,535,665		59,548,179	

TABLE XIII - 2

## MANHASSET UFSD DEBT SERVICE SCHEDULE

Issued October 2011
<p><b>\$13,200,000 LIBRARY REFUNDING BOND</b></p>

**Issued June 2012**

**\$2,931,927 ENERGY PERFORMANCE REFUNDING CONTRACT**

FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL	REMAINING PRINCIPAL
2004/05	-	-	-	-
2005/06	-	-	-	-
2006/07	-	-	-	-
2007/08	-	-	-	-
2008/09	-	-	-	-
2009/10	-	-	-	-
2010/11	-	-	-	-
2011/12	55,000	161,237	216,237	13,145,000
2012/13	65,000	418,869	483,869	13,080,000
2013/14	65,000	417,244	482,244	13,015,000
2014/15	655,000	403,169	1,058,169	12,360,000
2015/16	680,000	383,269	1,063,269	11,680,000
2016/17	710,000	362,269	1,072,269	10,970,000
2017/18	745,000	329,444	1,074,444	10,225,000
2018/19	785,000	295,119	1,080,119	9,440,000
2019/20	820,000	263,019	1,083,019	8,620,000
2020/21	855,000	237,534	1,092,534	7,765,000
2021/22	875,000	218,606	1,093,606	6,890,000
2022/23	900,000	197,512	1,097,512	5,990,000
2023/24	925,000	172,387	1,097,387	5,065,000
2024/25	955,000	144,187	1,099,187	4,110,000
2025/26	980,000	115,162	1,095,162	3,130,000
2026/27	1,010,000	84,681	1,094,681	2,120,000
2027/28	1,045,000	51,919	1,096,919	1,075,000
2028/29	1,075,000	17,469	1,092,469	-
2029/30	-	-	-	-
2030/31	-	-	-	-
2031/32	-	-	-	-
2032/33	-	-	-	-
2033/34	-	-	-	-
2034/35	-	-	-	-
2035/36	-	-	-	-
2036/37	-	-	-	-
<b>TOTALS</b>	<b>13,200,000</b>	<b>4,273,096</b>	<b>17,473,096</b>	

PRINCIPAL	INTEREST	TOTAL	REMAINING PRINCIPAL
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	2,931,927
218,786	56,888	275,654	2,713,161
223,112	52,542	275,654	2,490,049
227,545	48,109	275,654	2,262,504
232,066	43,588	275,654	2,030,438
236,677	38,978	275,654	1,793,761
241,379	34,276	275,654	1,552,382
246,174	29,480	275,654	1,306,208
251,065	24,589	275,654	1,055,143
256,063	19,601	275,654	799,089
261,141	14,514	275,654	537,949
266,329	9,325	275,654	271,620
271,620	4,034	275,654	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
2,931,927	375,924	3,307,851	

**MANHASSET UFSD  
ADMINISTRATIVE SALARY\* DISCLOSURE FOR THE 2018-2019  
BUDGET**

<b><u>Title of Position</u></b>	<b><u>Salary</u></b>	<b><u>Benefits Cost</u></b>	<b><u>Remuneration</u></b>	<b><u>Total Compensation</u></b>
Superintendent of Schools	\$270,300	\$73,408		\$343,708
Deputy Superintendent Business	\$219,300	\$62,666		\$281,966
Middle/High School Principal	\$218,188	\$61,045		\$279,233
Assistant Superintendent for Human Resources	\$211,000	\$61,539		\$272,539
Administrator for the Fine Arts	\$204,170	\$46,425		\$250,595
Exec. Dir. of Special Education & Pupil Services	\$187,273	\$44,138		\$231,411
Assistant Superintendent for Curriculum and Instruction	\$187,272	\$52,255		\$239,527
Director of Physical Education, Athletics and Health Services	\$176,852	\$31,918		\$208,770
Secondary School Assistant Principal	\$175,330	\$55,243		\$230,573
Director of Guidance and Counseling Services	\$173,936	\$41,693		\$215,629
Elementary School Principal	\$170,000	\$54,518		\$224,518
Elementary School Principal	\$170,000	\$54,518		\$224,518
Elementary School Assistant Principal	\$169,634	\$54,470		\$224,104
Director of Instructional Technology & Libraries	\$166,292	\$40,662		\$206,954
Assistant Director - Secondary Special Education	\$161,743	\$53,402		\$215,145
District Coordinator Science and Health Education	\$160,775	\$53,271		\$214,046
Elementary School Assistant Principal	\$157,952	\$52,888		\$210,840
District Coordinator World Languages	\$157,225	\$52,793		\$210,018
District Coordinator Social Studies	\$156,035	\$52,632		\$208,667
Assistant Director - Elementary Special Education	\$154,531	\$52,426		\$206,957
District Coordinator English Language Arts	\$154,025	\$52,360		\$206,385
Director of Buildings and Facilities	\$140,000	\$51,928		\$191,928

\*For Administrative salaries greater than \$135,000

**TABLE XIV**

**MANHASSET UFSD  
2017-18 FEDERALLY FUNDED PROJECTS\***

**DESCRIPTION**

<b>TITLE I, PART A- BASIC PROGRAM</b>	<b>\$ 89,463</b>
Funding for reading teachers, supplemental supplies and materials	
<b>TITLE II, PART A TEACHER AND PRINCIPAL TRAINING</b>	<b>54,805</b>
Funding for staff development, consultants, training materials	
<b>TITLE III, PART A - IMMIGRANT FUNDS</b>	<b>24,730</b>
Funding for teachers to deliver supplemental support services/tutoring to at-risk ELLs	
<b>SECTION 611</b>	<b>869,960</b>
Funding for IEP mangagement, autism consultant services, ASEP services, staff development salaries and certain benefits of staff, translator services, early intervention, equipment	
<b>SECTION 619 - Funding for ASEP services</b>	<b><u>15,323</u></b>
<b>TOTAL FEDERAL FLOW THROUGH FUNDS 2017-18</b>	<b><u><u>\$ 1,054,281</u></u></b>

\* By law, Federally funded projects are accounted for in the Special Aid Fund, which is separate from the General Fund and is not accounted for in the school budget.

**TABLE XV**

**MANHASSET UFSD**  
**BOCES ACCOUNTS INCLUDED IN THE 2017-18 BUDGET**  
**(OBJECT CODES 490, 491, 492)**

DEPARTMENT	CODE	LOC	PROG	DESCRIPTION	2016-17 ACTUAL	2017-18 BUDGET	2018-19 BUDGET	\$ VARIANCE	% VARIANCE	
Board of Education	1010	09	62	BoardDocs WEB BASED AGENDA COMMUNICATIONS TOOL	0	0	10,350	10,350	100.00%	20
District Meeting	1060	09	62	BUDGET VOTE - VOTER REGISTRATION SYSTEM	13,760	14,036	13,709	-327	-2.33%	3
Purchasing	1345	09	64	COOPERATIVE BIDDING	750	750	750	0	0.00%	3
Human Resources	1430	09	65	TEACHER CERTIFICATION SERVICES	5,950	6,069	6,129	60	0.99%	3
	1430	09	65	NEGOTIATIONS INFORMATION SERVICES	4,500	4,590	4,728	138	3.01%	3
	1430	09	65	AESOP - DISTRICT SUBSTITUTE MANAGEMENT SYS.	7,350	7,497	7,722	225	3.00%	3
	1430	09	65	OLAS - ONLINE EMPLOYEE APPLICATION SYSTEM	7,000	7,140	7,210	70	0.98%	3
Records Management	1460	09	65	MAINTAIN ELECTRONIC HUMAN RESOURCES RECORDS	19,050	5,000	4,893	-107	100.00%	15
Central Registration	1480	09	65	TRANSLATION SERVICES	3,330	1,689	250	-1,439	-85.20%	13
and Public Information	1480	09	65	SYNTAX COMMUNICATIONS SERVICES	0	0	30,975	30,975	100.00%	11
Buildings & Grounds	1620	99	66	HEALTH AND SAFETY SERVICES	39,107	40,200	41,515	1,315	3.27%	14
Central Data Proc.	1680	99	66	WIDE AREA NETWORK SUPPORT	10,686	10,790	10,860	70	0.65%	3
BOCES Admin.	1981	08	67	BOCES ADMINISTRATIVE CHARGES	340,195	344,589	355,832	11,243	3.26%	1
	1981	08	67	BOCES RENTAL OF FACILITIES CHARGES	56,285	43,366	24,125	-19,241	-44.37%	1
	1981	08	67	BOCES CAPITAL PROJECTS CHARGES	74,957	85,751	82,021	-3,730	-4.35%	1
Curr. Development	2010	09	68	OUTDOOR ENVIRONMENTAL ED. PROGRAM	9,085	0	0	0	0.00%	16
and Supervision	2010	09	68	ARTS IN EDUCATION	5,475	0	0	0	0.00%	16
	2010	09	68	LANGUAGE PGRM/ASSESSMENT/TRANSLATION SVCS	4,051	4,133	4,173	40	0.97%	3
	2010	09	68	CURR. AND INSTRUCTION SUBSCRIPTION	14,620	15,648	15,110	-538	-3.44%	3
	2010	09	68	CURR AND INST'N PROFESSIONAL DEVELOPMENT	7,820	10,000	10,900	900	9.00%	12
	2010	09	68	PARENT CHILD HOME PROGRAM	50,000	50,000	50,000	0	0.00%	2
	2010	09	68	TEST SCORING	25,992	30,877	69,649	38,772	125.57%	17
	2010	09	68	NWEA UNIVERSAL SCREENING TOOL	0	0	64,000	64,000	100.00%	18
	2010	09	68	NYS SED REPORTING	32,757	32,928	34,844	1,916	5.82%	3
Regular Instruction	2110	36	69	TUTORING SERVICES -HOSPITAL SETTING	1,948	4,000	4,000	0	0.00%	21
	2110	01	69	MP GENERAL EDUCATION EVALUATION SERVICES	1,941	550	250	-300	-54.55%	13
	2110	02	69	SR GENERAL EDUCATION EVALUATION SERVICES	1,429	700	250	-450	-64.29%	13
	2110	03	69	MS GENERAL EDUCATION EVALUATION SERVICES	0	975	250	-725	-74.36%	13
	2110	04	69	HS GENERAL EDUCATION EVALUATION SERVICES	0	1,000	250	-750	-75.00%	13
Special Education	2250		27	SPECIAL EDUCATION TUITION - BOCES SCHOOLS	901,991	1,328,716	1,566,526	237,810	17.90%	4
	2250	01	27	MP MISCELLANEOUS SPECIAL EDUCATION SERVICES	23,551	22,000	23,544	1,544	7.02%	
	2250	02	27	SR MISCELLANEOUS SPECIAL EDUCATION SERVICES	22,833	25,000	23,821	-1,179	-4.72%	
	2250	03	27	MS MISCELLANEOUS SPECIAL EDUCATION SERVICES	16,617	23,088	16,718	-6,370	-27.59%	
	2250	04	27	HS MISCELLANEOUS SPECIAL EDUCATION SERVICES	15,042	26,208	15,400	-10,808	-41.24%	
	2250	07	27	NPS MISCELLANEOUS SPECIAL EDUCATION SERVICES	0	500	600	100	20.00%	
	2250	36	27	TUTORING SERVICES -HOSPITAL SETTING	0	2,080	2,200	120	5.77%	
	2250	99	27	BOCES SPECIAL EDUCATION SERVICES DISTRICT WIDE	52,297	55,750	54,950	-800	-1.43%	↓
Occupational Edu.	2280	08	57	BOCES TUITION - OCCUPATIONAL EDUCATION	52,203	63,295	51,600	-11,695	-18.48%	5
Summer School	2335	08	60	REGIONAL SUMMER SCHOOL	25,428	27,972	26,191	-1,781	-6.37%	3
Library	2610	01	40	ON LINE DATA BASE	4,529	4,665	5,082	417	8.94%	6
	2610	02	40	ON LINE DATA BASE	4,480	4,615	5,020	405	8.78%	
	2610	03	40	ON LINE DATA BASE	5,074	5,226	1,626	-3,600	-68.89%	
	2610	04	40	ON LINE DATA BASE	17,322	17,841	16,199	-1,642	-9.20%	↓

TABLE XVI - 1

**MANHASSET UFSD  
BOCES ACCOUNTS INCLUDED IN THE 2017-18 BUDGET  
(OBJECT CODES 490, 491, 492)**

DEPARTMENT	CODE	LOC	PROG	DESCRIPTION	2016-17 ACTUAL	2017-18 BUDGET	2018-19 BUDGET	\$ VARIANCE	% VARIANCE	
Computer Aided Inst.	2630	01	33	TECHNOLOGY SERVICES	85,433	89,045	97,525	8,480	9.52%	7
	2630	02	33	TECHNOLOGY SERVICES	86,544	90,189	98,324	8,135	9.02%	
	2630	03	33	TECHNOLOGY SERVICES	152,924	158,962	179,824	20,862	13.12%	
	2630	04	33	TECHNOLOGY SERVICES	150,945	156,762	171,501	14,739	9.40%	↓
	2630	99	33	TECHNOLOGY SERVICES	236,161	237,000	243,816	6,816	2.88%	8
Guidance	2810	04	28	NAVIANCE COLLEGE TRACKING SYSTEM	6,324	6,455	6,647	192	2.97%	10
	2810	03	28	GUIDANCE TRANSLATION SERVICES - MS	1,125	1,500	1,500	0	0.00%	13
	2810	04	28	GUIDANCE TRANSLATION SERVICES - HS	1,950	4,950	1,500	-3,450	0.00%	13
Health	2815	07	70	HEALTH SERVICES - PRIVATE SCHOOLS	57,946	64,299	64,299	0	0.00%	22
	2815	99	70	HEALTH SERVICES NETWORK	3,000	3,060	3,090	30	0.98%	3
	2815	99	69	TUTORING SERVICES -HOSPITAL SETTING	0	3,000	3,200	200	6.67%	21
Psychological Services	2820	08	29	PSYCH BI-LINGUAL ASSESSMENTS	1,782	5,000	5,000	0	0.00%	9
Athletics	2855	03-04	39	ASSESSMENTS	17,416	17,765	17,975	210	1.18%	3
	2855	03-04	39	COST SCHEDULES	24,419	24,912	24,720	-192	-0.77%	3
	2855	03-04	39	REFEREE FEES	69,867	68,015	72,861	4,846	7.12%	3
	2855	03-04	39	PHYSICAL EDUCATION CONSORTIUM	1,350	1,378	1,391	13	0.94%	3
	2855	03-04	39	STUDENT ATHLETE LEADERSHIP TEAM	0	0	6,159	6,159	100.00%	19
Transportation	5581	491	71	BOCES TRANSPORTATION	1,263	0	0	0	0.00%	
Total					2,777,854	3,261,527	3,663,553	402,026	12.33%	

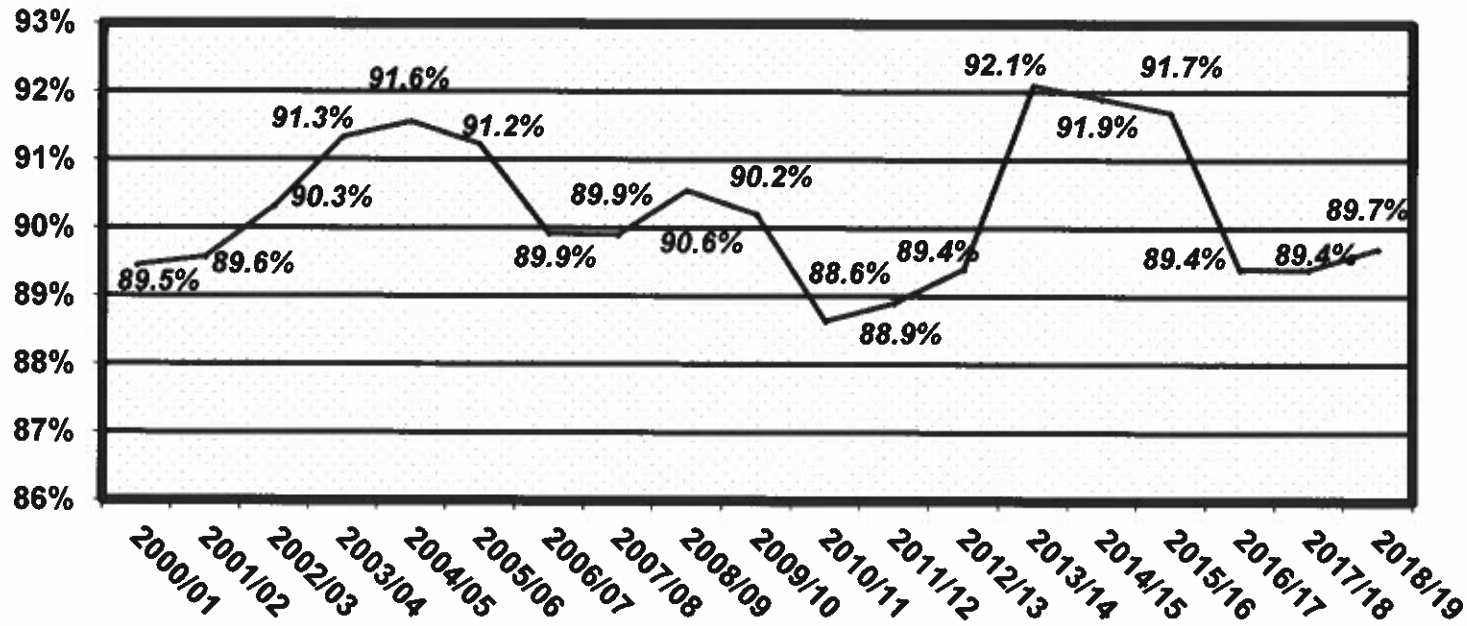
1. The Board of Cooperative Education Service of Nassau County is member supported in part through the sharing of BOCES administrative charges, facilities rental and capital project expenses. This amount represents the District's share of these allocated expenses from BOCES.
2. The District provides support for the Parent Child Home Program, an early intervention literacy program designed to help educationally at-risk pre-schoolers by working with parents in the home to foster language development and pre-literacy skills.
3. Change reflects actual expense experience in 2016-17 and/or 2017-18.
4. See Special Education section of this budget document.
5. Six students attended BOCES occupational education programs in 2016-17, and five and four students are budgeted in 2017-18 and 18-19, respectively. Selected programs are based on student needs and on a three-year rolling average enrollment.
6. Reflects enhanced instructional on-line database services, which are selected and changed each year according to curriculum needs.
7. Services include: Discovery Education Network video streaming subscription, videoconferencing, virtual learning (velex), online databases, Blackboard Connect and Blackboard Teacher Connect (in 17-18), data privacy and security services, microcomputer support services, upgraded (in 18-19) network administration support and service, internet connectivity, School Wires website hosting, Model Schools staff development tools, MS Consortium, a cost effective and efficient membership to obtain a variety of software and operating systems District-wide, redundant internet connectivity, enabling up to 150 mb of bandwidth when both connections are operational, and a minimum of 50 mb should one connection fail. In 18-19, additional bandwidth is purchased to provide 450 mbps, which meets the District's demands for services.
8. Includes maintenance and insurance for fiber connectivity for the District's LAN, upgraded (in 18-19) District-wide technical support, network administration and microcomputer services, My Learning Plan (teacher training tracker), e-Rate Central Processing, Model Schools base subscriptions and training, Blackboard Connect fees, Instructional Data Warehouse, which provides student and other information in a comprehensive database with related reporting to the State, NASTech, a Nassau County Technology Directors' user group membership, an annual subscription to a suite of data screening tools for data privacy and security and apps obtained through the web, and cyber security maintenance services, Learning Tech Project Planning, CCTV and Card Access Support and Maintenance services, Administrative Office Support (AOS), professional development for clerical staff, and annual licensing fees for SMART Notebook software for District SmartBoards.

**MANHASSET UFSD  
BOCES ACCOUNTS INCLUDED IN THE 2017-18 BUDGET  
(OBJECT CODES 490, 491, 492)**

9. Provides for interpreters and native language materials for use as students undergo evaluation.
10. Includes enhanced services for college tracking, vocational assessments and technology support for Guidance systems.
11. In 2017-18, the District retained Syntax through BOCES to provide comprehensive communications services, including budget brochure, school calendar, communications initiatives, newsletters, press and video news releases, website updates and strategic communications consultations.
12. Provision is made for targeted staff development through BOCES, with particular focus on NYS Learning Standards requirements.
13. In 2015-16, new CR154 regulations adopted by the State Education Department expanded the District's requirement to provide translation services at District meetings and in District notifications. Actual 2016-17 reflected such services obtained through BOCES. During 2016-17, the District retained the services of an independent Mandarin translator. In 17-18 and 18-19, translation services are expected to be provided by in-house employees, and the budget is reduced accordingly.
14. Reflects use of health and safety consulting services provided by BOCES. Also, provision is made to participate in the In-District Health & Safety Specialist Program, whereby a safety expert will spend one day per week in-District to focus on building level safety plans, emergency exercises, and specialized training for and consultation to District health and safety personnel.
15. In 16-17, expenses were incurred to purge and digitize personnel records In 2017-18 and 2018-19, provision is made to digitize personnel records.
16. Includes student attendance at certain BOCES programs reimbursed by the SCA and, for summer programs, by parents.
17. In 18-19, test scoring for grades 3-8 assessments are shifted from 2010 442 09 68 to Educational Vistas, purchased through BOCES.
18. In 18-19, provision is made for the purchase through BOCES of the Northwest Evaluation Association's (NWEA) Universal Screening Platform computer-based assessment to provide for comprehensive District student progress monitoring and benchmarking in Reading and Math. The code also includes comprehensive staff training in the NWEA platform.
19. Provision is made in 18-19 for participation in the Student Athlete Leadership Team, a training curriculum for high school students, to enable the mentoring of younger students. Three sessions include: Organization/Life Skills, Sportmanship/Anti-bullying, and Avoiding Alcohol and Substance Abuse. The program is funded through a gift from CASA.
20. In 2017-18, the District contracted through Nassau BOCES for BoardDocs, a web-based service that enables the District to enhance aspects of the governance process and communications between Administration, the Manhasset community, and the Board of Education.
21. Provides instructional services for hospitalized students. The expense varies based on student need.
22. Includes the costs billed through BOCES of health services for Manhasset resident students attending non-public schools.

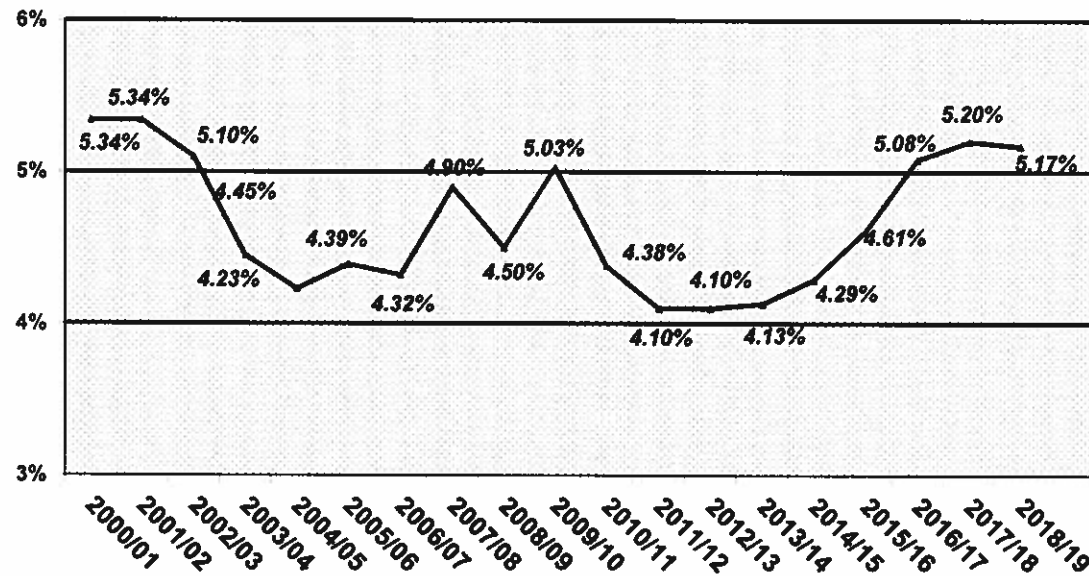
**MANHASSET UFSD  
TAX LEVY AND STATE AID AS  
PERCENT OF BUDGET**

**TAX LEVY**



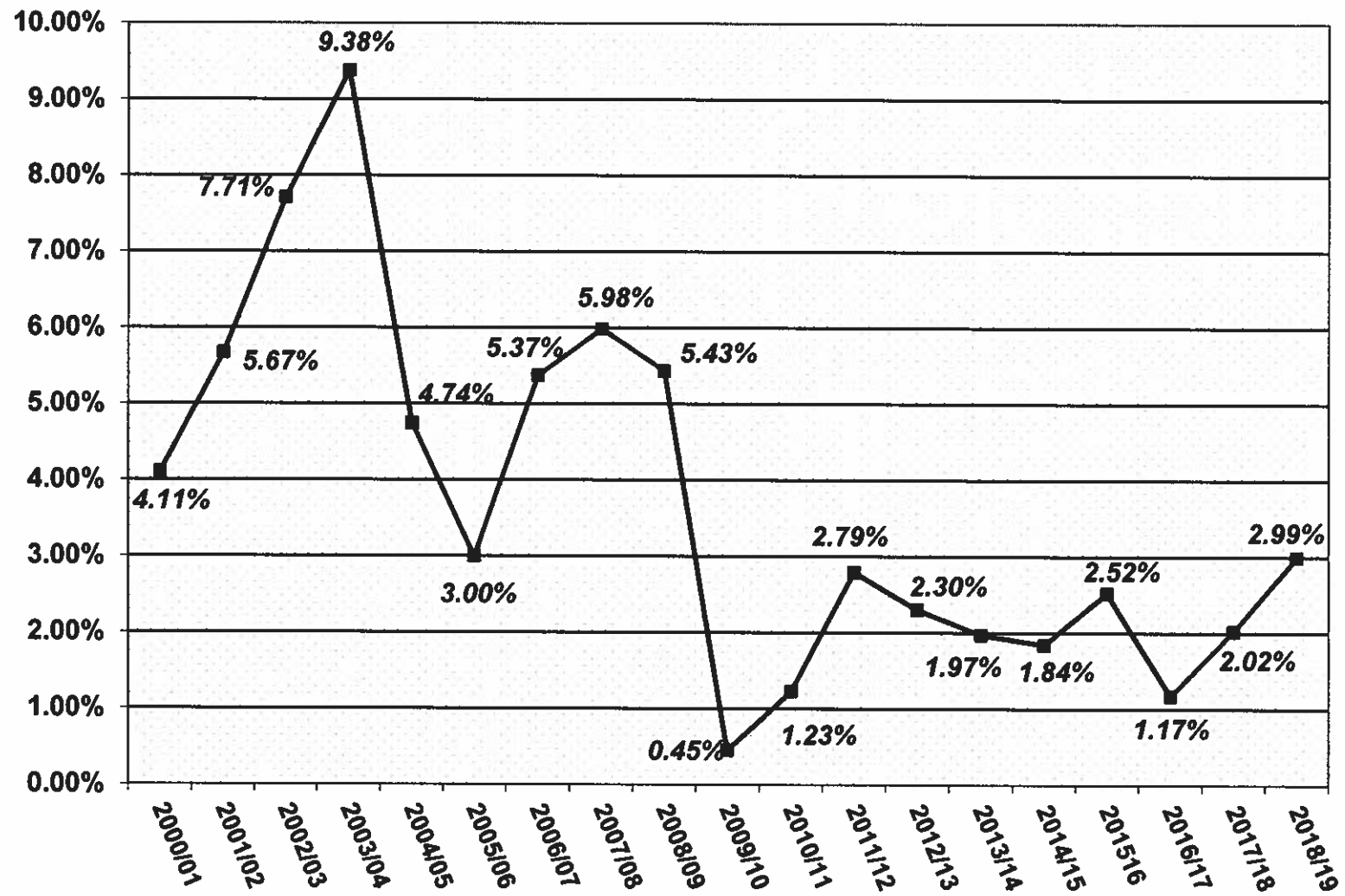
**STATE AID**

\*Excludes reimbursement for Intermediate Care Facility and in 10-11 and 11-12, the MTA Payroll Tax



**TABLE XVII**

**MANHASSET UFSD  
TAX LEVY PERCENTAGE INCREASES**



**TABLE XVIII**

**NASSAU COUNTY  
2017-18 CLASS 1 SCHOOL TAX RATES**

		<u>TAX RATE</u>			<u>TAX RATE</u>
1	Hewlett-Woodmere	\$1,425	32	East Williston	\$952
2	Hempstead	\$1,370	33	Roosevelt	\$948
3	Westbury	\$1,367	34	Valley Stream # 24	\$946
4	Levittown	\$1,308	35	Island Trees	\$946
5	Plainedge	\$1,303	36	Bethpage	\$936
6	Baldwin	\$1,205	37	Jericho	\$934
7	Lynbrook	\$1,189	38	Valley Stream # 30	\$929
8	Amityville	\$1,178	39	Carle Place	\$904
9	Merrick	\$1,168	40	Herricks	\$904
10	Freeport	\$1,167	41	Franklin Square	\$843
11	Malverne	\$1,165	42	NHP-Garden City Park	\$843
12	East Rockaway	\$1,149	43	Mineola	\$840
13	Syosset	\$1,135	44	Floral Park-Bellerose	\$836
14	Woodbury	\$1,135	45	Uniondale	\$815
15	Locust Grove	\$1,135	46	Cold Spring Harbor	\$771
16	Seaford	\$1,128	47	Glenwood Landing	\$770
17	Rockville Centre	\$1,110	48	Glen Head	\$770
18	Farmingdale	\$1,108	49	Sea Cliff	\$770
19	North Merrick	\$1,108	50	Port Washington	\$759
20	Plainview	\$1,107	51	Brookville	\$755
21	Old Bethpage	\$1,107	52	Locust Valley	\$755
22	North Bellmore	\$1,105	53	Bayville	\$755
23	Bellmore	\$1,090	54	Hicksville	\$747
24	Wantagh	\$1,083	55	Garden City	\$710
25	Valley Stream	\$1,023	56	Long Beach	\$679
26	West Hempstead	\$1,022	57	Island Park	\$661
27	Oceanside	\$998	58	Great Neck	\$646
28	Massapequa	\$998	59	Lawrence	\$619
29	East Meadow	\$977	60	East Norwich	\$615
30	Elmont	\$968	61	Oyster Bay	\$615
31	Roslyn	\$963	62	Manhasset	\$536

DATA FROM NASSAU COUNTY ASSESSOR'S OFFICE

**TABLE XIX**

**MANHASSET UFSD**  
**BUDGETED FACILITIES STAFFING 2018-2019**

<b>SHELTER ROCK</b>	<b>MUNSEY PARK</b>	<b>SECONDARY &amp; DISTRICT OFFICE</b>	<b>GROUNDS</b>
<b>133,360 sq. ft.</b>	<b>131,360 sq. ft.</b>	<b>270,525 sq. ft.</b>	<b>67 Acres</b>
Head Custodian, 6:15 am-2:45 pm FTE 1.0 D	Head Custodian, 6:00 am-2:30 pm FTE 1.0 D	Head Custodian, 7 am – 4 pm M-W-F 12-8:30 pm Tues. & Thurs. FTE 1.0 D/N	Grounds Supervisor, 6-2:30pm FTE 1.0 D
Cleaner, 3-11:30 pm FTE 1.0 N	Cleaner, 3-11:30 pm FTE 1.0 N	Cleaner, 3-11:30 pm W-F 7 am-3:30 pm Sat. & Sun. FTE 1.0 D/N	Grounds Maintainer 6-2:30 pm FTE 1.0 (SR) D
Cleaner, 11am- 7:30 pm FTE 1.0 N	Cleaner, 3:11:30 pm FTE 1.0 N	Cleaner, 3-11:30 pm W-F 9:30 am-6 pm Sat. & Sun. FTE 1.0 D/N	Grounds Maintainer, 7-4 p.m. FTE 1.0 (MP) D
Cleaner, 3 –11:30 pm FTE 1.0 N	Cleaner, 3-11:30 pm FTE 1.0 N	Cleaner, 3-11:30 pm FTE 1.0 N	Grounds Maintainer, 6-2:30 pm FTE 1.0 (SS) D
Cleaner, 3-11:30 pm FTE 1.0 N	Cleaner, 3-11:30 pm FTE 1.0 N	Cleaner, 3-11:30pm FTE 1.0 N	Grounds Maintainer, 6-2:30 pm FTE 1.0 (SS) D
Cleaner, 3-11:30 p.m. FTE 1.0 N	Cleaner, 3-11:30 pm FTE 1.0 N	Cleaner, 3-11:30pm FTE 1.0 N	FTE Days 5.0 FTE Nights 0 Total FTE 5.0 Acre/FTE 13.4
Cleaner, 3-11:30 pm FTE 1.0 N	Cleaner, 3-11:30 pm FTE 1.0 N	Cleaner, 3-11:30 pm M-F FTE 1.0 N	<b>Maintenance &amp; Maintenance Help</b>
		Cleaner, 3-11:30 pm M-F FTE 1.0 N	Helper, 9 am - 5:30 pm FTE 1.0 (SR) D
		Cleaner, 3-11:30 pm, M-F FTE 1.0 N	Maintainer, 6 am - 2:30 pm FTE 1.0 (MP) D
		Cleaner, 7 am-4 pm FTE 1.0 D	Maintainer, 3-11:30pm MWF Tu&Th 12-8:30 pm FTE 1.0 (SS) N
		Cleaner, 3-11:30 pm M-F FTE 1.0 N	Maintainer, 6 am-3 pm FTE 1.0 (SS) D
		Cleaner, 3-11:30 pm FTE 1.0 N	Maintainer, 6 am- 3 pm FTE 1.0 (SS) D
		Cleaner 5-11 pm PTE .7 N	
FTE Days 1.0 FTE Nights 6.0 Total FTE 7.0 Sq.Ft. / FTE 19,051	FTE Days 1.0 FTE Nights 6.0 Total FTE 7.0 Sq.Ft. / FTE 18,766	FTE Days/Nights 2.4 FTE Nights 11.3 Total FTE 13.7 Sq.Ft. / FTE 19,746	FTE Days 4.0 FTE Nights 1.0 Total FTE 5.0

**TABLE XX**

**MANHASSET UFSD**  
**FACILITIES PROJECTS SUMMARY - FUNDED FROM OPERATING BUDGET**  
**(BUILDING EQUIPMENT/BUILDING REPAIRS/OUTDOOR REPAIRS)**

School	2016-17 Completed or Contracted Projects	2017-18 Completed or Contracted Projects	2018-19 Tentative Projects
<b>MUNSEY PARK</b>	<ol style="list-style-type: none"> <li>1. Copy room floor tile</li> <li>2. Teacher's lounge refurbishment</li> <li>3. Sidewalk improvements</li> <li>4. Blinds/shades/balances</li> <li>5. Science room - Room darkening shades</li> <li>6. Auditorium carpet replacement and stage sanding/refinishing</li> <li>7. Duct cleaning project</li> <li>8. Main Office - split A/C project</li> <li>9. Boiler breeching insulation repair</li> <li>10. Auditorium Fire Curtain - System Repair</li> <li>11. Executive Telephone-Provides remote access into PA system</li> <li>12. PA Speakers - Installed in all bathrooms - improves communications during emergencies</li> <li>13. Auditorium house light lamp maintenance</li> <li>14. Elevator hydraulic seal repair</li> <li>15. Multi-purpose room - Recovering of sound panels</li> <li>16. Exterior security lights - replacement of 4 to LED units</li> <li>17. Water fountain replacements &amp; related plumbing improvements</li> <li>18. Water meter replacement</li> <li>19. Exterior painting of entire school</li> <li>20. Nurses office bathroom tile replacement</li> <li>21. Refurbish 65 seats in auditorium</li> <li>22. Heating controls improvement project</li> </ol>	<ol style="list-style-type: none"> <li>1. Exterior painting of entire school</li> <li>2. Corridor and Classroom Ceiling Tile Replacement</li> <li>3. Heating controls improvement project</li> <li>4. Water cooler replacement with Filtered water fountains</li> <li>5. Nurse's office bathroom tile replacement</li> <li>6. Refurbish auditorium seats</li> <li>7. Window blinds</li> <li>8. Tree maintenance</li> <li>9. Multi-purpose room floor sanding, lining and refinishing</li> <li>10. Cafeteria acoustical improvement project</li> <li>11. School sign</li> </ol>	<ol style="list-style-type: none"> <li>1. Slate roof repairs</li> <li>2. Gym floor sanding/sealing relining</li> <li>3. Cafeteria entrance doors</li> <li>4. Auditorium lighting - LED conversion</li> <li>5. Retractable basketball backstops for volleyball class</li> <li>6. Paint gymnasium and locker rooms</li> <li>7. Floor tile replacement - Auditorium Lobby to Music Wing</li> <li>8. Furnish 2 future-ready classrooms</li> </ol>
<b>SHELTER ROCK</b>	<ol style="list-style-type: none"> <li>1. Sidewalk improvements</li> <li>2. Painting of exterior concrete soffits - Phase II</li> <li>3. Concrete walkway replacement</li> <li>4. Executive telephone - Provides remote access into PA system</li> <li>5. PA speakers - Installed in all bathrooms - improves communication during emergencies</li> <li>6. Exterior parking/traffic/directional sign replacement project</li> <li>7. Fencing repairs</li> <li>8. Water fountain replacements &amp; related plumbing improvements</li> <li>9. Stairwell tread replacement</li> <li>10. Auditorium seat refurbishment</li> <li>11. Cove base replacement</li> </ol>	<ol style="list-style-type: none"> <li>1. Corridor ceiling tile replacement</li> <li>2. Stairwell tread replacement</li> <li>3. Tree maintenance</li> <li>4. School sign</li> </ol>	<ol style="list-style-type: none"> <li>1. Volleyball systems</li> <li>2. Primary gym - height-adjustable basketball backstops</li> <li>3. Gym floor sanding/sealing relining</li> <li>4. Roof repairs 1998 addition</li> <li>5. Paint main and primary gym</li> <li>6. Repair perimeter concrete walkways</li> <li>7. Furnish 3 future-ready classrooms</li> </ol>

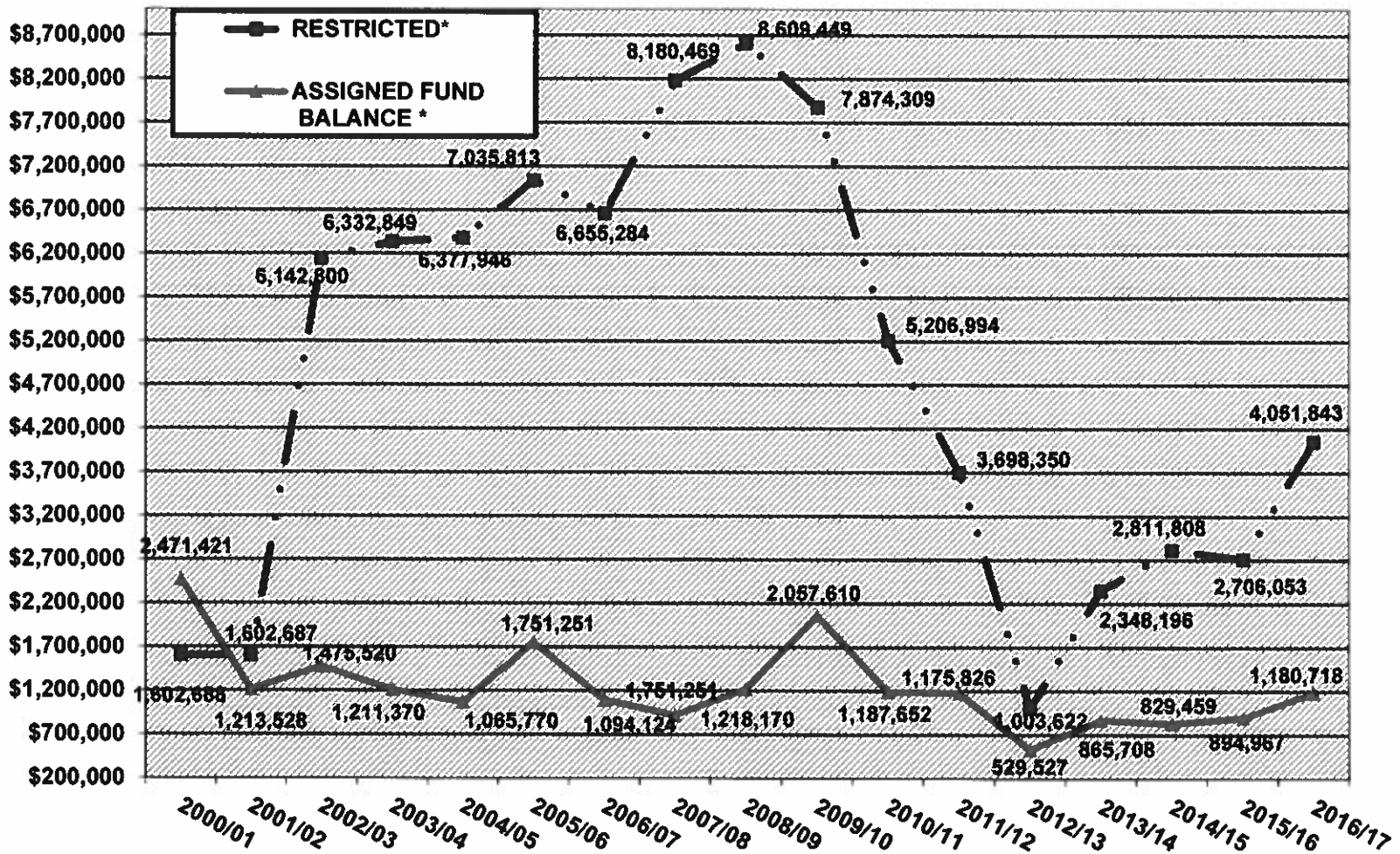
**TABLE XXI - 1**

**MANHASSET UFSD**  
**FACILITIES PROJECTS SUMMARY - FUNDED FROM OPERATING BUDGET**  
**(BUILDING EQUIPMENT/BUILDING REPAIRS/OUTDOOR REPAIRS)**

School	2016-17 Completed or Contracted Projects	2017-18 Completed or Contracted Projects	2018-19 Tentative Projects
SECONDARY SCHOOL	<div> <div>1. Exterior door replacements</div> <div>2. Concrete &amp; asphalt repairs</div> <div>3. MS Gym wall padding</div> <div>4. Blinds/shades/balances</div> <div>5. Door shades - various locations</div> <div>6. PA speakers - installed in all bathrooms - improves communication during emergencies</div> <div>7. Plumbing repairs to cast iron waste lines</div> <div>8. Gymnasium bleachers and basketball backstop - inspections and maintenance</div> <div>9. Heating system vacuum pump repairs</div> <div>10. Boiler tube replacement repairs &amp; other miscellaneous boiler repairs</div> <div>11. Water fountain replacements &amp; related plumbing improvements</div> <div>12. Tennis court repairs</div> </div> <div> <div>13. HS gym floor - complete sanding and refinishing</div> <div>14. Volleyball sleeves</div> <div>15. New concrete walkway from 9/11 Garden to varsity baseball</div> <div>16. Sidewalk/asphalt &amp; drainage improvements</div> <div>17. MS gym lighting project</div> <div>18. MS gym floor sanding/sealing</div> <div>19. MS gym wall padding</div> <div>20. Fitness room padding</div> <div>21. FRP door replacement</div> </div>	<div> <div>1. Sidewalk/asphalt and drainance improvements</div> <div>2. Corridor ceiling replacement</div> <div>3. Water cooler replacement with filtered water fountains</div> <div>4. MS gym lighting project</div> <div>5. MS gym floor sanding/sealing</div> <div>6. Fitness room padding</div> <div>7. Window blinds</div> <div>8. Glazing repairs</div> <div>9. Tree maintenance</div> <div>10. School signs</div> <div>11. Tennis court repairs</div> <div>12. Privacy fencing installations</div> </div>	<div> <div>1. Middle School gym - additional lines</div> <div>2. Memorial Field - additional gates</div> <div>3. Roof through wall flashing repairs</div> <div>4. Maintenance Building - garage door openers</div> <div>5. Stage drapes - installation costs</div> <div>6. Furnish 1 future-ready classroom</div> </div>

**NOTE:** In addition, 133 cameras were replaced and 17 security cameras were added District-wide.

# **MANHASSET UFSD GENERAL FUND BALANCE RESTRICTED AND ASSIGNED HISTORICAL**

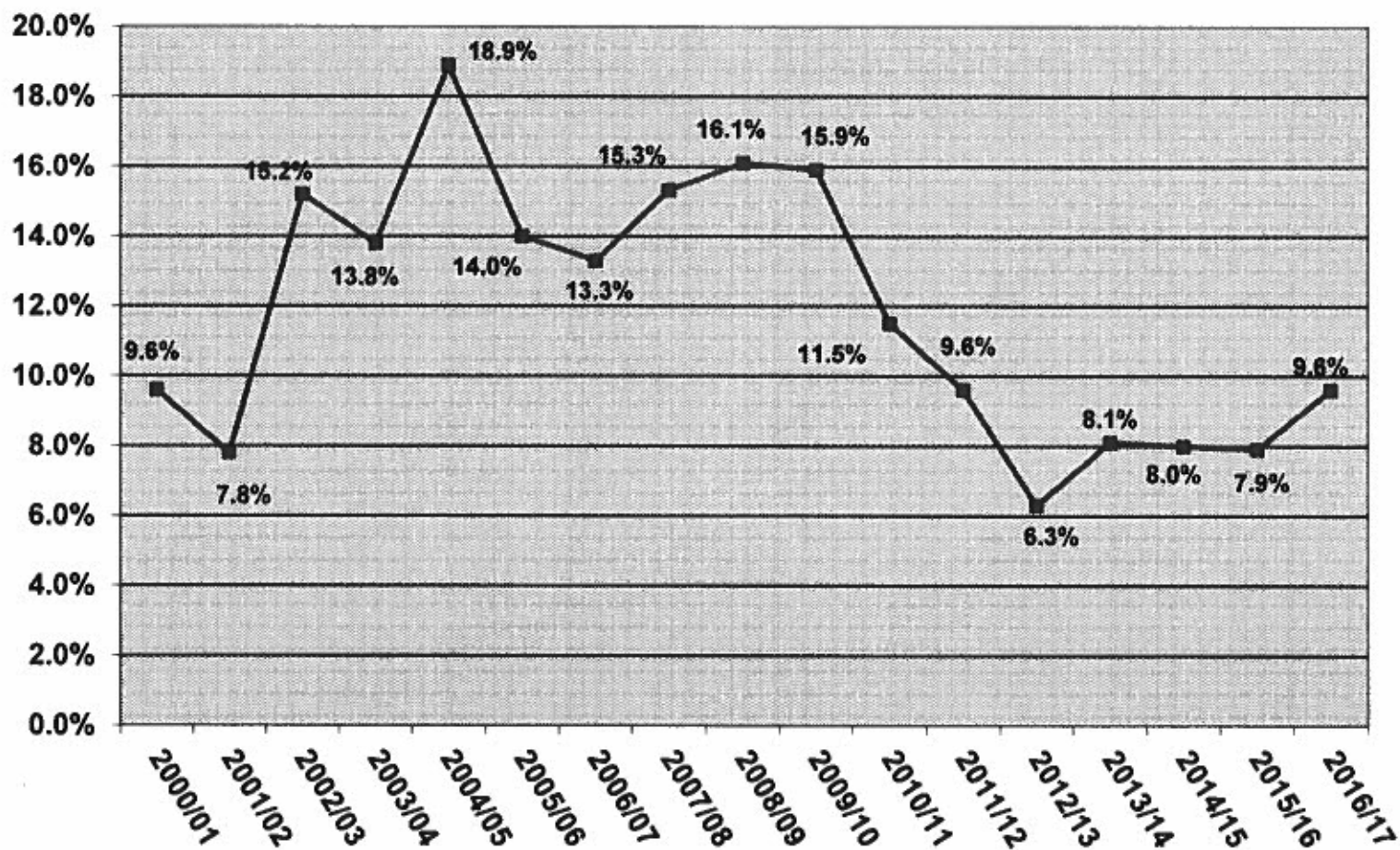


NOTE: See Footnotes on Table XXIV-3 regarding Restricted and Assigned Funds.

\*Designations have been changed to conform with GASB Statement 54, Fund Balance Reporting and Governmental Fund Type Definitions adopted by the District in 2011.

**TABLE XXII**

**MANHASSET UFSD  
GENERAL FUND BALANCE AS  
PERCENT OF BUDGET**



**TABLE XXIII**

# MANHASSET UFSD

## FUND BALANCE AND RESERVES

CUMULATIVE COMPONENTS OF AND CHANGES TO FUND BALANCE FOR THE FISCAL YEAR ENDED JUNE 30, 2016 THROUGH JUNE 30, 2017

	<u>June 30, 2017</u>	<u>June 30, 2016</u>	<u>2017 vs 2016 Inc./ (Dec.)</u>	<u>June 30, 2015</u>	<u>2016 vs 2015 Inc./ (Dec.)</u>	<u>Cumulative Inc./ (Dec.)</u>
<b>General Fund</b>						
<b>Restricted:</b>						
Reserve for Workers' Compensation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserve for Retirement Contribution	-	-	-	-	-	-
Reserve for Repairs	148,851	148,543	308	148,363	180	488
Reserve for Unemployment Insurance	-	206,292	(206,292)	206,042	-	(206,292)
Capital Reserve (2010)	3,902,992	2,351,218	1,551,774	2,457,403	(106,185)	1,445,589
<b>Assigned:</b>						
Designated for Encumbrances	585,598	299,847	285,751	402,711	(102,864)	182,887
Designated for subsequent year's expenditures	595,120	595,120	-	426,748	168,372	168,372
<b>Unassigned</b>	<u>3,755,630</u>	<u>3,680,353</u>	<u>75,277</u>	<u>3,615,578</u>	<u>64,775</u>	<u>140,052</u>
<b>Total Fund Balance - General Fund</b>	<u>8,988,191</u>	<u>7,281,373</u>	<u>1,706,818</u>	<u>7,256,845</u>	<u>24,528</u>	<u>1,731,346</u>
<b>Special Aid Fund</b>						
Assigned - unappropriated	<u>33,071</u>	<u>32,727</u>	<u>344</u>	<u>-</u>	<u>32,727</u>	<u>33,071</u>
<b>School Lunch Fund</b>						
Nonspendable (inventory)	2,234	94	2,140	557	(463)	1,677
Assigned - unappropriated	<u>874,205</u>	<u>649,310</u>	<u>224,895</u>	<u>451,852</u>	<u>197,458</u>	<u>422,353</u>
<b>Total Fund Balance - School Lunch Fund</b>	<u>876,439</u>	<u>649,404</u>	<u>227,035</u>	<u>452,409</u>	<u>196,995</u>	<u>424,030</u>
<b>Debt Service Fund</b>						
Restricted	<u>108,299</u>	<u>101,432</u>	<u>6,867</u>	<u>15,661</u>	<u>85,771</u>	<u>92,638</u>
<b>Capital Projects Fund</b>						
Restricted for unspent bond proceeds	5,662,197	4,317,878	1,344,319	-	4,317,878	5,662,197
Restricted for investments in capital assets	<u>2,650,000</u>	<u>2,650,000</u>	<u>-</u>	<u>1,582,521</u>	<u>1,067,479</u>	<u>1,067,479</u>
<b>Total Fund Balance - Capital Projects Fund</b>	<u>8,312,197</u>	<u>6,967,878</u>	<u>1,344,319</u>	<u>1,582,521</u>	<u>5,385,357</u>	<u>6,729,676</u>
<b>Total Fund Balance</b>	<u><b>\$ 18,318,197</b></u>	<u><b>\$ 15,032,814</b></u>	<u><b>\$ 3,285,383</b></u>	<u><b>\$ 9,307,436</b></u>	<u><b>\$ 5,725,378</b></u>	<u><b>\$ 9,010,761</b></u>
<b>General Fund Balance as a Percent of Budget</b>	<b>9.57%</b>	<b>7.91%</b>		<b>8.03%</b>		

See explanatory footnotes on the following pages.

TABLE XXIV-1

# MANHASSET UFSD

## FUND BALANCE AND RESERVES

### COMMENTS ON COMPONENTS OF AND CHANGES TO FUND BALANCE FOR THE FISCAL YEAR AND RESERVE FUNDING PLAN

**Definition:** A reserve fund is a separate account established by a school district to finance the cost of various objects or purposes of the school district.

#### General Fund Restricted Fund Balance:

##### **1. Reserve for Workers' Compensation:**

**Purpose:** This reserve may be used to pay for compensation benefits and other expenses authorized by Article 2 of the Workers' Compensation Law and for payment of expenses of administering the self insured program.

**Explanation for change:** The remaining balance was fully utilized in 2013-14 to pay workers' compensation benefits.

**Other Comments:** This reserve does not require voter approval either to create or expend.

**Funding:** Due to the District's participation in the Nassau County Workers' Compensation Cooperative as of November 2010 and the subsequent wind-down of tail claims incurred prior to that date, there is no need to add funds to this reserve.

##### **2. Reserve for Retirement Contribution:**

**Purpose:** This reserve is used to fund retirement contributions payable to ERS--the NYS and Local Employees Retirement System.

**Explanation for change:** The remaining balance in the reserve was fully utilized in 2013-14.

**Other Comments:** This reserve fund does not require voter approval either to create or expend.

**Funding:** Because the District participates in the ERS Stable Contribution Option, it is not anticipated that the District will place additional funds in this reserve at this time.

##### **3. Reserve for Repairs:**

**Purpose:** This reserve may be used to pay the cost of repairs to capital improvements or equipment of a type which does not recur annually or at shorter intervals.

**Explanation for change:** Earned interest.

**Other Comments:** This fund was established through voter approval for funding in 1990. Funds may be spent without voter approval, but only after a public hearing, except in emergency situations. In the case of an emergency, expenditures may be authorized by a two-thirds vote of the school Board, but the amount must be repaid to the reserve over the ensuing two years.

**Funding/Usage:** Voter approval is required to transfer funds to the reserve for repairs. Barring an emergency, at this time it is not anticipated that the repair reserve will be utilized in 2018-19.

##### **4. Reserve for Unemployment Insurance:**

**Purpose:** This reserve may be used to reimburse the State Unemployment Insurance Fund for payments made to claimants.

**Explanation for change:** On June 17, 2010, the Board authorized the establishment of the unemployment insurance reserve. Under the 2013-14 adopted budget, reductions of 22.29 full time equivalent employees were made. However, as a result of unpaid maternity leaves, staff who would have otherwise been laid off were employed as leave replacements in 2013-14, and this trend continued in 2014-15. However, upon completion of their assignment, these leave replacements would have been eligible for unemployment. Therefore, on June 19, 2014, the Board authorized the transfer of \$200,000 to the unemployment insurance reserve to cover this expense when realized. In November 2014, the Board authorized an additional transfer of \$5,812 to this reserve.

**Explanation for Change:** Earned interest.

**Other Comments:** This reserve does not require voter approval either to create or expend.

**Funding:** The District increased staff in 2014-15 through 2017-18, and unemployment expense during the same period averaged approximately \$20,000 in each year. Therefore, effective June 30, 2017, it was determined that the District can meet its obligations for unemployment benefits out of budgeted fund and the balance in this reserve was transferred to the 2010 Capital Reserve.

## MANHASSET UFSD FUND BALANCE AND RESERVES

### 5. Capital Reserve:

**Purpose:** This reserve fund may be used to pay for the cost of any object or purpose for which bonds may be issued.

**Explanation for change:** On May 18, 2010, the voters approved the establishment of the 2010 Capital Reserve of up to \$10 million and the Board funded the account with a \$2,118,734 transfer from the Insurance Reserve as of June 2010. On May 17, 2011, voters approved capital projects totaling \$2,405,725 to be funded from the 2010 Capital Reserve, together with unassigned fund balance of up to \$286,991. Projects were completed during Summer 2012 and in 2013. The balance at June 30, 2013 was fully expended in 2013-14, as all approved capital projects were completed. In June 2014 and October 2014, the Board authorized the transfer of \$2 million and \$400,000, respectively, to the 2010 Capital Reserve. In June 2015, the Board authorized the transfer of up to \$3.5 million to the 2010 Capital Reserve, of which \$1,805,170 was transferred as of June 30, 2015. The use of the \$2.4 million was authorized by the voters in December 2014 to partially fund \$22.6 million in capital projects over the next two years. Of this, \$1.75 million was transferred in 2014-15 and \$650,000 was transferred in 2015-16. In June 2016, the Board authorized the transfer of up to \$2 million into the 2010 Capital Reserve. The actual transfer was \$541,307 as of June 30, 2016. In June 2017, the Board authorized the transfer of up to \$2,928,500 to the 2010 Capital Reserve. The actual transfer was \$1,340,175. In addition, \$206,720 was transferred from the Reserve for Unemployment Insurance to the 2010 Capital Reserve, effective June 30, 2017. Since its inception, \$8,412,107 of the total authorization of \$10 million has been completed, interest earnings are \$17,519, and \$4,526,633 of the 2010 Capital Reserve has been utilized for capital projects authorized by the voters.

**Other Comments:** This reserve fund requires voter approval to create and expend.

**Funding:** \$8,412,107 of the total authorization of \$10 million has been completed. It is anticipated the District will continue to fund the 2010 Capital Reserve up to an additional \$1,587,893 as funds become available to fully fund its maximum authorization.

### Assigned Fund Balance:

#### 1. Unappropriated Fund Balance - Designated for Encumbrances:

**Purpose:** Reserved for payment to vendors whose invoices have not yet been received.

**Explanation for change:** The dollar amount of payments to vendors estimated to be open for payment at the end of the school year fluctuates.

#### 2. Appropriated Fund Balance - Designated for Subsequent Year's Expenditures:

**Purpose:** To be used for tax levy reduction in the next fiscal year.

**Explanation for change:** The 2015-16 budget applied \$426,748 to the 2015-16 tax levy. The 2016-17 budget applied \$595,120 to the 2016-17 tax levy. The 2017-18 budget applied \$595,120 to the 2017-18 tax levy.

**Funding:** The District evaluates the need for designations for subsequent year's expenditures in concert with the annual budget process.

### Unassigned Fund Balance:

**Purpose:** This amount is the unallocated portion of the District's fund balance. NYS Real Property Tax Law permits the retention of up to 4% of the current budget as unassigned.

**Other Comments:** At June 30, 2015, 2016 and 2017, the District's unassigned fund balance is at the statutory maximum of 4%.

**Funding:** The District intends to maintain Unassigned Fund Balance at the statutory maximum of 4% of current budget.

### Other Funds:

#### Special Aid Fund:

**Purpose:** The fund is used to account for activities using specific revenue sources, including Federal and State grants that are legally restricted to expenditures for specified purposes.

**Other comments:** The assigned – unappropriated fund balance in the special aid fund of \$33,071 at June 30, 2017 and \$32,727 at June 30, 2016 is the District's funding of a project to upgrade theatrical, LED, and lighting systems at all three schools, funded primarily by a grant from New York State of \$100,000 received in 2017-18.

## MANHASSET UFSD FUND BALANCE AND RESERVES

### School Lunch Fund:

**Purpose:** The fund is used to account for the activities of the District's school lunch activities.

**Other Comments:** The assigned unappropriated fund balance must be utilized in support of the school program and may include equipment upgrades and cafeteria renovations. In 2011-2012, the District's program lost money. In 2012-13, a minor profit was earned, and the fund balance was less than 1 month's average expenditure. In 2013-14, the program achieved a solid profit, and the fund balance was approximately 2.37 months average expenditure. This level of profitability was sustained in 2014-15, 2015-16 and 2016-17, with fund balance at approximately 3.96, 5.14 and 7.21 months average expenditure, respectively.

**Funding:** Federal regulations limit the net cash resources to be retained by the school lunch fund to 3 months average expenditure and requires a plan to expend excess funds. The District developed and executed the following plan:

- The District renovated the Munsey Park cafeteria as part of its 2014 Capital Projects Bond Referendum. In conjunction with this, the District used the School Lunch fund balance to renovate the seating area, and purchase a new serving line and other equipment, for \$231,366
- The District also completed the following projects in 2017-18:
  - renovated the Secondary School cafeteria – existing seating area for \$143,226
  - expanded the Secondary School Grab & Go area for \$25,610
  - replaced Secondary School cafeteria tables and chairs for \$88,843
  - replaced the Secondary School faculty serving line, tables and chairs for \$117,615
  - renovated the Munsey Park seating area for \$43,051
  - renovated the Shelter Rock seating area for \$18,550
- The expenditures at Shelter Rock, Munsey Park and the Secondary School were scheduled for the Summer of 2016. However widespread delays in project approval by NYS SED Facilities Planning caused the projects to be re-scheduled from Summer 2016 to 2017-18, and thus the related planned renovations, serving line and other kitchen equipment expenditures noted above purchased through the School Lunch Fund were also delayed.
- The District will replace the serving line at Shelter Rock in Summer 2018 for \$46,836

These purchases reduced fund balance to below the allowed three-month average expenditure level and therefore will achieve compliance with Federal regulations.

### Debt Service Fund:

**Purpose:** The fund is used to account for the proceeds of debt issuance, including interest earned on such proceeds. These monies must be used to pay the debt service of the obligations from which they originate.

**Explanation for change:** The debt service fund increased \$6,867 in 2016-17, primarily allocated interest. The debt service fund restricted fund balance increased \$85,771 in 2015-16, including allocated interest, premium upon issuance of new debt of \$65,647, and a refunding of certain costs of issuance of \$19,455 pursuant to the District's 2016 refunding. At June 30, 2015, excess funds of \$15,479 from prior capital projects now completed were returned to the debt service fund.

### Capital Projects Fund:

**Purpose:** The fund is used to pay for certain specific capital projects authorized by the voters.

**Explanation for change:** On December 3, 2014, the District voters approved a Capital Projects Bond Referendum for projects totaling \$22,690,870, which will be funded by up to \$19,493,194 of bonds and a transfer from the general fund of \$466,676, \$2.4 million of 2010 Capital Reserve funds and a \$250,000 gift from the Manhasset School Community Association. The net change in the capital projects fund fund balance in fiscal 2017 is an increase of \$1,344,319. This net increase is primarily due to new debt issuance proceeds of \$11,500,000, offset by expenditures of \$10,406,215 pursuant to the 2014 Capital Projects Bond Referendum and a transfer from the general fund of \$6,679 and grants of \$243,855 related to New York State's Smart Schools Bond Act program. The net change in the capital projects fund fund balance in fiscal 2016 is an increase of \$5,385,357. This net increase is primarily due to transfers from the general fund and the 2010 capital reserve to the capital projects fund of \$1,116,676 and new debt issuance proceeds of \$7,350,000, offset by expenditures of \$3,081,319, all pursuant to the 2014 Capital Projects Bond Referendum. The net change in fiscal 2015 in the Capital Projects Fund restricted fund balance is an increase of \$1,515,168, primarily due to transfers from the 2010 Capital Reserve of \$1.75 million, the gift from the SCA of \$250,000, offset by expenditures of \$417,479, all pursuant to the 2014 Bond Referendum. In addition, excess funds from prior capital projects now completed were returned to the Debt Service Fund (\$15,479) and the General Fund (\$51,872).

**Nassau County Districts**  
**July 1, 2016 Fund Balance as Percentage of**  
**16-17 Actual Revenue and Actual Expenditures**

Rank (By % GFE)	District	16-17 General Fund Actual Revenue	16-17 General Fund Actual Expenditures	Fund Balance 7/1/2016	FB As % of Actual Revenue	FB As % of Actual Expenditures
1	Hewlett-Woodmere	116,859,126	120,299,265	70,149,812	60.0%	58.3%
2	Jericho	119,092,706	115,902,753	54,977,422	46.2%	47.4%
3	Plainedge	87,514,217	86,555,857	31,905,230	36.5%	36.9%
4	Freeport	162,416,700	159,286,343	57,150,266	35.2%	35.9%
5	Lynbrook	79,412,498	78,170,187	26,062,792	32.8%	33.3%
6	Westbury	125,366,722	129,199,798	41,026,451	32.7%	31.8%
7	North Shore	99,422,500	97,431,561	28,711,057	28.9%	29.5%
8	East Rockaway	36,945,467	36,038,017	10,113,132	27.4%	28.1%
9	Roosevelt	94,144,894	95,283,904	26,380,733	28.0%	27.7%
10	Syosset	212,040,524	213,583,769	58,420,683	27.6%	27.4%
11	Hicksville	126,776,077	125,148,272	34,109,309	26.9%	27.3%
12	Levittown	199,260,520	212,088,676	57,385,198	28.8%	27.1%
13	Farmingdale	155,053,163	154,695,965	40,429,127	26.1%	26.1%
14	Garden City	108,514,736	108,541,010	28,098,747	25.9%	25.9%
15	Massapequa	198,566,715	193,095,766	49,406,014	24.9%	25.6%
16	Carle Place	49,420,680	50,978,262	12,885,095	26.1%	25.3%
17	Baldwin	124,665,545	119,578,362	29,484,822	23.7%	24.7%
18	East Meadow	185,942,154	186,433,341	45,836,777	24.7%	24.6%
19	Oyster Bay	56,005,934	57,723,898	14,166,819	25.3%	24.5%
20	Plainview-Old Bethpage	147,092,910	142,634,383	33,057,796	22.5%	23.2%
21	Locust Valley	82,872,944	80,959,740	18,273,099	22.0%	22.6%
22	Malverne	53,955,146	55,832,886	12,432,804	23.0%	22.3%
23	All Nassau Districts	6,022,068,004	5,950,569,884	1,276,829,115	21.2%	21.5%
24	Roslyn	108,006,332	105,229,828	22,446,559	20.8%	21.3%
25	Bethpage	82,851,396	80,028,146	16,392,870	19.8%	20.5%
26	Seaford	64,147,099	61,974,512	12,503,290	19.5%	20.2%
27	Long Beach City	133,026,975	131,373,087	24,735,160	18.6%	18.8%
28	Glen Cove City	82,786,177	80,535,860	14,701,761	17.8%	18.3%
29	Wantagh	73,871,350	77,370,048	13,818,716	18.7%	17.9%
30	Great Neck	220,108,611	217,834,041	38,761,574	17.6%	17.8%
31	Herricks	108,936,987	112,421,600	19,283,752	17.7%	17.2%
32	Island Trees	59,523,941	59,779,397	9,982,958	16.8%	16.7%
33	Uniondale	184,380,133	181,017,093	28,610,379	15.5%	15.8%
34	Mineola	90,443,274	87,076,149	12,601,172	13.9%	14.5%
35	East Williston	57,378,649	56,292,393	7,457,221	13.0%	13.2%
36	West Hempstead	58,839,986	54,417,803	6,347,579	10.8%	11.7%
37	Port Washington	146,559,456	146,587,969	15,145,693	10.3%	10.3%
38	Rockville Centre	108,538,432	108,056,642	10,646,299	9.8%	9.9%
39	Manhasset	92,026,270	90,319,453	7,281,373	7.9%	8.1%
40	Oceanside	144,497,891	140,317,717	11,119,391	7.7%	7.9%
41	Lawrence	98,519,942	96,420,882	6,794,526	6.9%	7.0%
42	Hempstead	202,602,683		3,676,724	1.8%	1.9%

Source: Nassau BOCES 51st Annual Study of School Costs Extracted from Form ST-3

**TABLE XXV**

**V. NASSAU COUNTY DEPARTMENT OF ASSESSMENT**

**EXEMPTION IMPACT STATEMENT**



**NYS BOARD OF REAL PROPERTY SERVICES  
LOCAL GOVERNMENT EXEMPTION IMPACT REPORT**

(for local use only – not to be filed with NYS Board of Real Property Services)

Date: 02/28/2018

Taxing Jurisdiction: 28

Fiscal Year Beginning: 2018

School District: 282206 Manhasset

Total equalized value in taxing jurisdiction: 6,200,023,300

Exemption Code (Column A)	Exemption Description (Column B)	Statutory Authority (Column C)	Number of Exemptions (Column D)	Total Equalized Value (Column E)	Percentage of Value Exempted (Column F)
12100	NYS - GENERALLY	RPTL 404(1)	1	137,200	0.00%
12350	PUBLIC AUTHORITY - STATE	RPTL 412	24	50,657,400	0.82%
13100	CO - GENERALLY	RPTL 406(1)	24	35,871,800	0.58%
13500	TOWN - GENERALLY	RPTL 406(1)	29	59,977,800	0.97%
13650	VG - GENERALLY	RPTL 406(1)	28	38,382,300	0.62%
13800	SCHOOL DISTRICT	RPTL 408	9	129,001,600	2.08%
13870	SPEC DIST USED FOR PURPOSE EST	RPTL 410	19	29,882,400	0.48%
14000	LOCAL AUTHORITIES SPECIFIED	RPTL 412	2	1,528,600	0.02%
18080	MUN HSNG AUTH-FEDERAL/MUN AIDE	PUB HSNG L 52(3)&(5)	1	5,697,500	0.09%
19950	MUNICIPAL RAILROAD	RPTL 456	9	5,318,300	0.09%
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	2	1,975,600	0.03%
25120	NONPROF CORP - EDUCL(CONST PRO	RPTL 420-a	1	2,124,800	0.03%
25210	NONPROF CORP - HOSPITAL	RPTL 420-a	4	36,177,500	0.58%
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	12	16,467,000	0.27%
26300	INTERDENOMINATIONAL CENTER	RPTL 430	23	131,592,700	2.12%
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	3	7,650,800	0.12%
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	2	797,400	0.01%
41124	ALT VET-NON-COMBAT - SCHOOL	RPTL 458-A	255	3,058,600	0.05%
41134	ALT VET - COMBAT - SCHOOL	RPTL 458-A	130	2,600,000	0.04%
41144	ALT VET - DISABILITY - SCHOOL	RPTL 458-A	25	954,000	0.02%
41164	COLD WAR VETERAN - SCHOOL		29	174,000	0.00%
41174	COLD WAR VET DISABILITY SCHOOL		1	30,400	0.00%
41400	CLERGY	RPTL 460	4	1,332,800	0.02%
41680	VOLUNTEER FIREFIGHTERS AND AMB	RPTL 466-c	77	9,181,600	0.15%
41800	PERSONS AGE 65 OR OVER	RPTL 467	36	10,069,600	0.16%
41834	ENHANCED STAR	RPTL 425	268	29,927,116	0.48%
41854	BASIC STAR	RPTL 425	2536	131,749,600	2.12%
41930	DISABILITIES AND LIMITED INCOM	RPTL 459-c	2	544,400	0.01%
48660	HOUSING DEVELOPMENT FUND CO	P H F I L 577,654-a	3	17,636,000	0.28%
<b>Totals:</b>			<b>3559</b>	<b>760,498,816</b>	<b>12.27%</b>