

South Orangetown Central School District

**Proposed Budget  
2007-2008**

*ADOPTED BY THE BOARD OF EDUCATION  
APRIL 17, 2007*

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**Deputy Superintendent**

**Ann Vaccaro-Teich, CPA**

**Assistant Superintendent For Curriculum and Instruction**

**Lynn Gorey**

## **THE MISSION OF THE SOUTH ORANGETOWN CENTRAL SCHOOL**

**"In a rapidly changing world, the South Orangetown school community affirms its positive vision of the future by providing a safe and caring environment where the excitement of teaching and learning is shared by all, and where we encourage and nurture the uniqueness of each child. Through diverse and challenging programs, we promote academic standards, creative and critical thinking, self-respect, respect for others, and acceptance of our responsibilities in a global society. We are committed to fostering a love of learning in our students. TOGETHER WE CAN..."**

## **SOUTH ORANGETOWN CENTRAL SCHOOL DISTRICT**

### ***Message from the Board President and Superintendent***

Dear Community Residents:

On Tuesday, May 15, 2007, the South Orangetown Central School District residents will have the opportunity to vote on the school district's proposed 2007-2008 budget. Through increased State aid, reduction in staff due to restructuring and projected flat enrollment increases, in addition to lower increases for employee benefits this current year, this proposed budget reflects a tax rate increase of just less than 4.6 percent, the lowest tax rate increase over the past several years.

In response to the clear sense that the community at large has expressed concern over increased taxes, officials began work on the new budget in September. At that time, they were predicting a 10 percent spending increase. By early January the increase had been pared down to 6.5 percent, with the Board adopting a spending plan of just over 6 percent on April 17<sup>th</sup>.

This adopted budget reflects a reduction in support staffing due to restructuring of personnel, including approximately 20 teaching assistant positions, 6 teacher aide positions, and a net decrease to the teaching staff at 3 due to the offering of a retirement incentive and through leaves, resignations and attrition. The District also reviewed all administrative positions, and reduced additional expenses by not replacing a Central Office position through attrition.

Through a comprehensive budget development process, the Board and administration were able to develop a spending plan that is fiscally responsive to the taxpayers, and continues to provide all students with high standard programs and services, while also providing many opportunities through the arts and athletics. In addition, we can maintain focus on our annual district facilities' projects, improve safety and security, and continue to enhance instruction through technology and professional development.

Please note that in addition to the budget proposition, there are two additional propositions for voter approval. The second focuses on capital project work for our pool at the South Orangetown Middle School, and the third, the election of two incumbents for two board seats. Specific information concerning each of these propositions is provided in this newsletter. If you have any questions, please call Dr. Joseph Zambito at 680-1050.

Sincerely,

Richard DiLoreto  
President, Board of Education

Joseph Zambito, Ed.D.  
Superintendent of Schools

## BUDGET PROCESS AND DEVELOPMENT 2007-2008

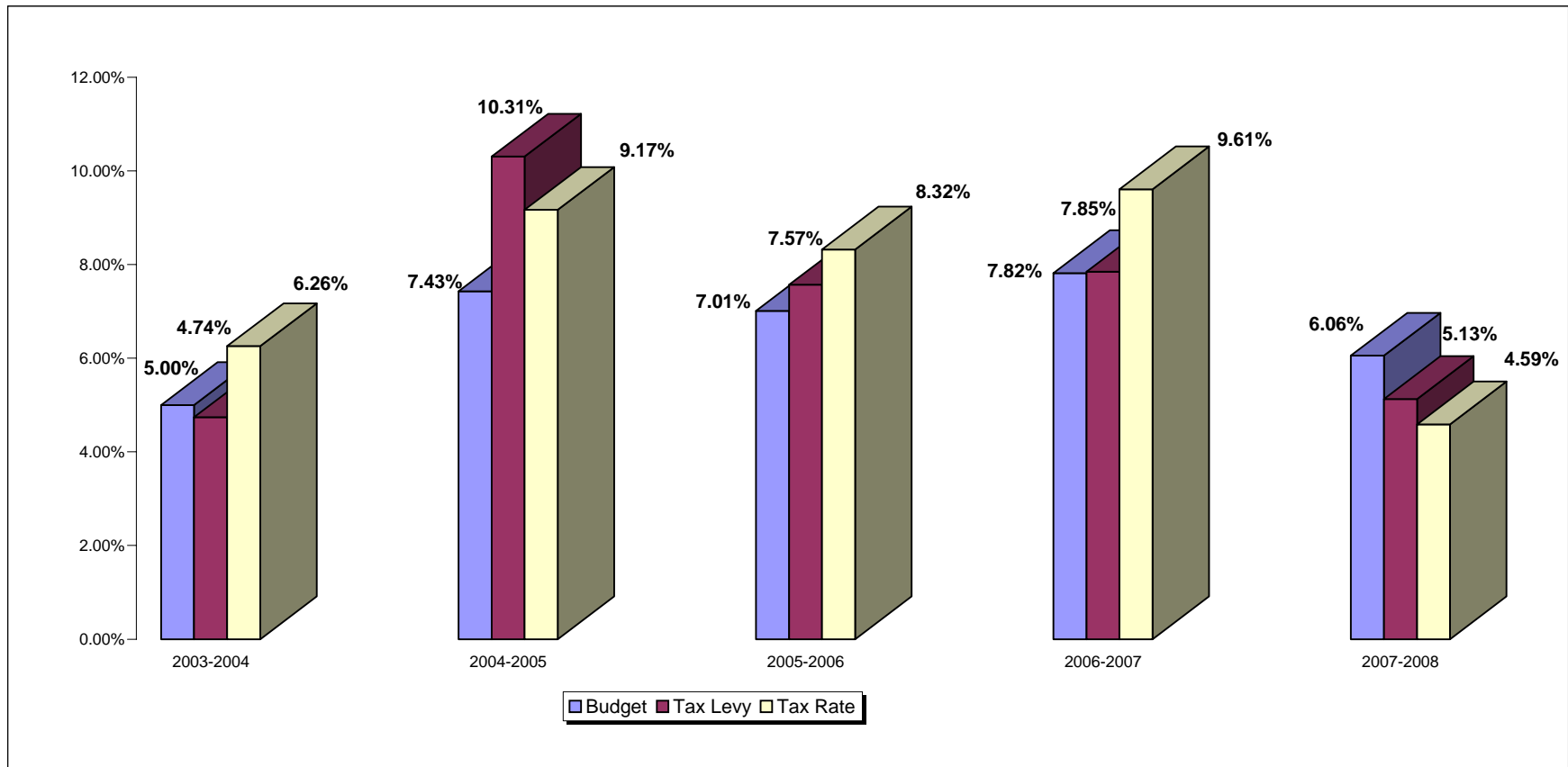
<b>AUGUST- OCTOBER</b>	Various discussions/workshops with Board of Education and Administration regarding the 2007-2008 budget development.
<b>NOVEMBER</b>	Budget development schedule and directions were given to central office administrators, principals, and directors.
<b>DECEMBER</b>	Budget requests developed by each department or building. Salary information, benefits, debt service, etc., compiled.
<b>JANUARY</b>	Preliminary financial forecasts for the current year are compiled. Budget requests are returned to the Deputy Superintendent. Central Administration reviews requests with Principal or Director.
<b>FEBRUARY</b>	Preliminary Revenues and Appropriations are compiled and budget books prepared for the Board of Education.
<b>MARCH</b>	Preliminary budget presented to the Board of Education. Budget work sessions held.
<b>APRIL</b>	Budget work sessions held. Adoption of Proposed budget by Board of Education
<b>MAY</b>	Adopted budget compiled and printed. Public notice published for public hearing. Budget available to public fourteen days prior to vote. Public hearing to present Proposed 2007-2008 budget. Voting on School Budget, other propositions, and Election of School Board Members on <b>May 15, 2007</b>

## FIVE - YEAR ADOPTED BUDGET, TAX LEVY and TAX RATE ANALYSIS

	<b>Adopted Budget 2003-2004</b>	<b>Adopted Budget 2004-2005</b>	<b>Adopted Budget 2005-2006</b>	<b>Adopted Budget 2006-2007</b>	<b>Proposed Budget 2007-2008</b>
<b>SCHOOL DISTRICT BUDGET</b>	\$ 54,207,462	\$ 58,235,484	\$ 62,318,742	\$ 67,190,227	\$ 71,259,822
<b>BUDGET INCREASE</b>	\$ 25,813,308	\$ 4,028,022	\$ 4,083,258	\$ 4,871,485	\$ 4,069,595
<b>BUDGET PERCENTAGE INCREASE</b>	5.00%	7.43%	7.01%	7.82%	6.06%
	<b>Actual Levy 2003-2004</b>	<b>Actual Levy 2004-2005</b>	<b>Actual Levy 2005-2006</b>	<b>Actual Levy 2006-2007</b>	<b>Estimated Levy 2007-2008</b>
<b>TAX LEVY</b>	\$ 44,351,469	\$ 48,922,916	\$ 52,625,585	\$ 56,755,422	\$ 59,666,347
<b>TAX LEVY INCREASE</b>	\$ 2,008,407	\$ 4,571,447	\$ 3,702,669	\$ 4,129,837	\$ 2,910,925
<b>TAX LEVY PERCENTAGE INCREASE</b>	4.74%	10.31%	7.57%	7.85%	5.13%
	<b>Actual Tax Rate per \$1,000 of Assessed Value - Homestead 2003-2004</b>	<b>Actual Tax Rate per \$1,000 of Assessed Value - Homestead 2004-2005</b>	<b>Actual Tax Rate per \$1,000 of Assessed Value - Homestead 2005-2006</b>	<b>Actual Tax Rate per \$1,000 of Assessed Value - Homestead 2006-2007</b>	<b>Estimated Tax Rate per \$1,000 of Assessed Value - Homestead 2007-2008</b>
<b>TAX RATE - HOMESTEAD</b>	\$ 22.91	\$ 25.01	\$ 27.09	\$ 29.70	\$ 31.06
<b>TAX RATE - HOMESTEAD INCREASE</b>	\$ 1.35	\$ 2.10	\$ 2.08	\$ 2.60	\$ 1.36
<b>TAX RATE - PERCENTAGE INCREASE</b>	6.26%	9.17%	8.32%	9.61%	4.59%

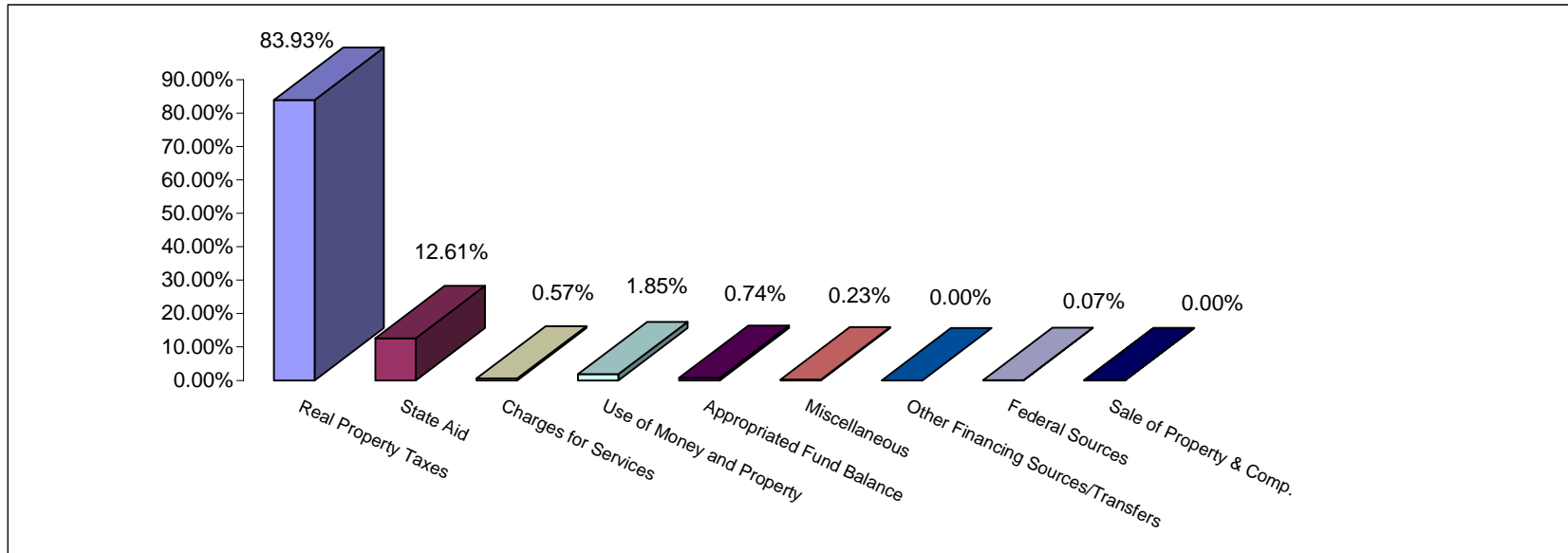
\*\* The Tax Levy represents the adopted appropriations budget less revenues other than real property taxes. The Tax Levy is a component of establishing the Tax Rate which is set by the Town Assessor in August of each year.

## FIVE - YEAR ADOPTED BUDGET, TAX LEVY and TAX RATE ANALYSIS



## 2007-2008 GENERAL FUND REVENUES

	2007-08 Proposed	% Budget
<b>REVENUES</b>		
Real Property Taxes	\$ 59,806,347	83.93%
State Aid	8,985,397	12.61%
Charges for Services	408,415	0.57%
Use of Money and Property	1,316,163	1.85%
Appropriated Fund Balance	525,000	0.74%
Miscellaneous	165,000	0.23%
Other Financing Sources/Transfers	-	0.00%
Federal Sources	50,000	0.07%
Sale of Property & Comp.	3,500	0.00%
<b>Total Revenues</b>	<b>\$ 71,259,822</b>	<b>100.00%</b>



## GENERAL FUND BUDGET REVENUES

	2004-05 Actual	2005-06 Actual	2006-07 Adopted	2006-07 Projected/ Modified	2007-08 Proposed	\$Chg. Proposed vs. Adopted	Notes
<b>APPROPRIATED FUND BALANCE</b>	\$ 525,000	\$ 925,000	\$ 525,000	\$ 525,000	\$ 525,000	\$ -	1
<b>REVENUES - LOCAL SOURCES</b>							
<u>Real Property Taxes</u>							
Town of South Orangetown	43,369,655	46,706,648	56,755,422	50,238,355	59,666,347	2,910,925	
Town of South Orangetown - Star Exemption	5,558,949	5,922,526	-	6,387,049	-	-	2
Payments in Lieu of Taxes	135,985	140,584	140,000	145,653	140,000	-	3
<b>Total</b>	<b>49,064,589</b>	<b>52,769,758</b>	<b>56,895,422</b>	<b>56,771,057</b>	<b>59,806,347</b>	<b>2,910,925</b>	
<u>Charges For Services</u>							
Day School Tuition -Cove, TSP, Non-Resident	1,480,644	1,424,320	1,200,000	1,161,706	278,409	(921,591)	4
Tuition - Continuing Ed, Summer Stage, Summer Literacy	143,847	129,198	61,522	58,627	61,690	168	5
Admissions	16,130	17,436	13,000	13,000	13,000	-	
BOCES Services/Substitutes	-	-	-	8,162	-	-	
Health Services-Other Districts	64,273	56,935	35,000	35,000	35,000	-	6
Narcotics Control for Other Governments	19,784	19,763	19,188	19,188	20,316	1,128	
<b>Total</b>	<b>1,724,678</b>	<b>1,647,653</b>	<b>1,328,710</b>	<b>1,295,684</b>	<b>408,415</b>	<b>(920,295)</b>	
<u>Use of Money &amp; Property</u>							
Interest earnings	577,605	1,172,055	750,000	1,203,000	1,000,000	250,000	7
Rental of Real Property	304,547	348,913	337,998	345,864	316,163	(21,835)	8
Commissions	-	-	-	-	-	-	
<b>Total</b>	<b>882,152</b>	<b>1,520,968</b>	<b>1,087,998</b>	<b>1,548,864</b>	<b>1,316,163</b>	<b>228,165</b>	

## GENERAL FUND BUDGET REVENUES

2004-05 Actual	2005-06 Actual	2006-07 Adopted	2006-007 Projected/ Modified	2007-08 Proposed	\$Chg. Proposed vs. Adopted	Notes
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### Sale of Property & Compensation For Loss

Minor Sales	5,596	11,921	-	50	-	-
Insurance Recoveries	4,109	2,180	-	3,662	-	-
Other	4,445	3,659	3,500	6,547	3,500	-
Total	14,150	17,759	3,500	10,259	3,500	-

### Miscellaneous

Refund of Prior Years' Expenditures	252,133	252,605	150,000	324,471	150,000	-	9
Donations	12,620	112,903	-	9,294	-	-	
21st Century Grant	15,000	15,000	15,000	15,000	15,000	-	
Other	59,706	115,682	-	830	-	-	
Total	339,459	496,190	165,000	349,594	165,000	-	

### **REVENUES - STATE SOURCES**

Basic Aid - Including BOCES Aid	5,726,476	5,743,488	6,776,908	7,218,229	8,673,780	1,896,872	10
Sound Basic Aid	-	25,000	53,837	53,837	-	-	
Textbook Aid	204,390	208,859	210,693	209,088	215,525	4,832	10
Computer Software Aid	54,932	55,861	53,643	54,648	55,081	1,438	10
Library Aid	22,002	22,374	21,486	21,888	22,981	1,495	10
Other Aid	485,201	1,091,172	18,030	864,010	18,030	-	11
Total	6,493,001	7,146,755	7,134,597	8,421,700	8,985,397	1,904,637	

### **REVENUES - FEDERAL SOURCES**

Medical Assistance	64,520	85,086	50,000	50,000	50,000	-	12
TOTAL REVENUES	59,107,549	64,609,168	67,190,227	68,972,157	71,259,822	4,123,432	

### **OTHER FINANCING SOURCES**

Operating Transfers In-Debt Service Fund	50,000	50,000	-	-	-	-	
<b>TOTAL REVENUES</b>	<b>\$ 59,157,549</b>	<b>\$ 64,659,168</b>	<b>\$ 67,190,227</b>	<b>\$ 68,972,157</b>	<b>\$ 71,259,822</b>	<b>\$ 4,123,432</b>	

## **EXPLANATORY NOTES:**

1 - Appropriated Fund Balance is the amount of fund balance that can, if possible be returned to taxpayers to reduce the amount of Real Property Tax Levy that must be raised. For 2007-08 the Board of Education has approved the return of \$525,000.

2 - In order to reflect the true tax levy, no estimate has been provided for the Star Exemption. This reclassification will be made in August when STAR applications are completed by the Town. The Basic Star exemption for taxpayers is \$32,950 and the Enhanced Star exemption for seniors is \$62,370.

3 - Payments in Lieu of Real Property Taxes (PILOT) represent organizations which have financial arrangements with Rockland County Industrial Development Organization. As a result of this arrangement the assessment for these properties are removed from the tax rolls and the taxes are then paid directly to the School District. Revenues reflect estimated PILOT payments for 2007-2008.

4 - Estimated Revenue for tuition charged for non-resident Foster Care children. In 2006-07 St. Dominic's close their group home, which consisted of eight students that are no longer attending our District. In addition, the District's consortium program for COVE will be in partnership with BOCES and the District will no longer be responsible for billing and collecting tuition for non-resident students.

5- SUMMER STAGE: Is a cultural arts program/ summer theatre program that teaches students drama and performance techniques. The direct costs of the program are supported by registration fees paid by the participants. Effective with the 2006-07 school year Summer Stage will not be provided through the District it will be operated by an outside non-for-profit organization.

6- Health Services revenue are billed to other Districts based for non-residents who attend our District.

7 - Interest Earnings - reflects an increase based on the interest rates for 2006-07 and estimated cash flow balances.

8 - The District has a ten year lease agreement with Dominican College for the Orangeburg School and Cooke Hall ( office building). The rental for 2007-08 is \$251,163. It is not anticipated that the District will lease the Palisades School building for 2007-08 and therefore, no revenue is reflected. In addition, the District is required to lease space in its school buildings to BOCES and for the 2007-08 school year it is anticipated that rental amount will be \$25,000 for the space in the Middle School and High School. In addition, the District receives fees for the use of facilities, which is estimated at \$15,000.

9 - Refund of Prior Years' Expenditures - this budgeted revenue represents the refund that is anticipated from BOCES for 2006-07 expenditures incurred by the District. BOCES is unable to retain fund balance and any revenue received in excess of program costs have to be returned to the component Districts.

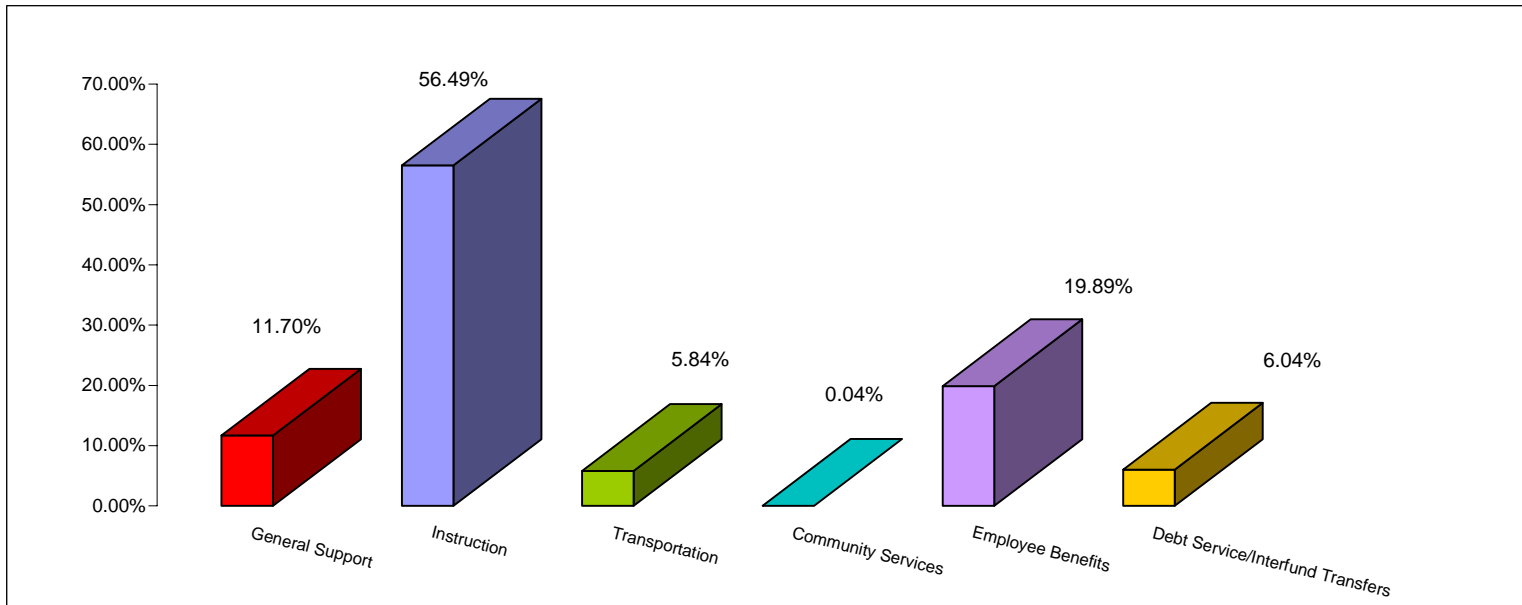
10 - State Aid is estimated based on the final "on-time" budget adopted by State. The State Aid is estimated based on the adopted budget by the State and the projected actual expenses of the District that drive many of the State Aid formulas. For 2007-08 it is projected that the District will receive \$1,409,677 more than anticipated for 2006-07. The increase is primarily due to an increase in Foundation Aid, High Tax Aid, Transportation Aid and the District's share of Building Aid related to the Capital Project approved by the voters in October, 2004.

11 - Other Aid - Represents Railroad Infrastructure Aid for 2007-2008 for \$18,030. The 2006-2007 projection reflects \$803,691 to be received from the Office of Mental Retardation and Developmental Disabilities to fund the cost of educating children placed from the Intermediate Care Facility at St. Dominic's through BOCES. In addition, the District received for the fourth year a Record Retention Grant of \$26,289 and \$16,000 Special Legislative Grant for the Homework Heroes Program.

12 - Medicaid Reimbursement - The District employs an outside consultant who examines the District's special education records in order to claim Medicaid Reimbursement. This is a variable each year and depends on the student population and the services provided.

## 2007-2008 GENERAL FUND APPROPRIATIONS

	<b>2007-2008 Proposed</b>	<b>% Budget</b>
<b>APPROPRIATIONS</b>		
General Support	\$ 8,335,947	11.70%
Instruction	40,252,631	56.49%
Transportation	4,162,611	5.84%
Community Services	31,557	0.04%
Employee Benefits	14,175,699	19.89%
Debt Service/Interfund Transfers	4,301,377	6.04%
<b>Total Appropriations</b>	<b>\$ 71,259,822</b>	<b>100.00%</b>



## GENERAL FUND BUDGET APPROPRIATIONS SUMMARY

	2004-05 Actual	2005-06 Actual	2006-07 Adopted	2006-07 Projected/ Modified	2007-08 Proposed	\$Chg. Proposed vs. Adopted	2006-07 FTE	2007-08 FTE
<b>GENERAL SUPPORT</b>								
Board of Education	\$ 49,930	\$ 46,071	\$ 46,358	\$ 47,480	\$ 52,545	\$ 6,187	-	-
Central Administration	305,748	316,428	328,022	337,605	348,421	20,399	3.00	3.00
Finance	605,613	605,834	686,142	690,181	704,307	18,165	8.50	8.50
Staff	598,714	589,129	705,348	719,511	633,028	(72,320)	4.00	3.75
Central Services	4,098,540	4,601,476	5,286,155	5,820,218	5,891,806	605,651	30.00	30.00
Special Items	1,040,441	1,680,487	681,011	1,003,582	705,840	24,829	-	-
Total	6,698,987	7,839,426	7,733,036	8,618,576	8,335,947	602,911	45.50	45.25
<b>INSTRUCTION</b>								
Curriculum Development & Supervision	664,150	664,890	679,128	686,145	797,303	118,175	3.00	3.00
Supervision-Regular Day School	1,731,054	1,863,927	1,905,515	1,790,974	1,826,057	(79,458)	26.68	26.68
Teaching Regular School	17,686,631	19,383,587	19,898,109	19,785,711	20,986,631	1,088,522	262.59	246.71
Special Apportionment Programs	9,892,028	10,858,053	10,771,804	11,448,470	11,003,156	231,352	112.29	93.09
Teaching Special Schools	135,865	158,302	91,548	79,032	83,431	(8,117)	-	-
Instructional Media	1,467,982	1,344,379	1,812,349	1,837,525	1,880,900	68,551	8.50	10.50
Pupil Services	2,880,336	3,207,245	3,362,977	3,375,662	3,675,152	312,176	30.34	30.94
Total	34,458,045	37,480,382	38,521,429	39,003,518	40,252,631	1,731,201	443.40	410.92
<b>TRANSPORTATION</b>	2,743,668	2,867,450	3,146,934	3,103,003	4,162,611	1,015,677	2.00	2.00
<b>COMMUNITY SERVICES</b>	34,353	29,158	31,954	31,557	31,557	(397)	0.65	0.65
<b>UNDISTRIBUTED</b>								
Employee Benefits	11,071,520	12,719,420	14,368,223	13,573,272	14,175,699	(192,524)	-	-
Debt Service/Interfund Transfers	2,508,903	2,626,833	3,388,650	3,378,627	4,301,377	912,727	-	-
Total	13,580,423	15,346,253	17,756,873	16,951,899	18,477,076	720,203	-	-
<b>GENERAL FUND APPROPRIATIONS</b>	\$ 57,515,477	\$ 63,562,669	\$ 67,190,227	\$ 67,708,553	\$ 71,259,822	\$ 4,069,595	491.55	458.82
<b>BUDGET PERCENTAGE INCREASE</b>						<b>6.06%</b>		

\* The Uniform System of Accounts for school districts contained in this book is prescribed pursuant to Section 36 of the General Municipal Law for all school districts. This system of accounts is designed to provide uniformity with respect to classification and summarization of data.

**2007-2008 PROPOSED BUDGET**  
**ADMINISTRATIVE - PROGRAM- CAPITAL COMPONENTS**

FUNCTION DESCRIPTION	ACCOUNT CODE	2006-2007				2007-2008			
		ADOPTED BUDGET	CATEGORY			PROPOSED BUDGET	CATEGORY		
			ADMINISTRATION	PROGRAM	CAPITAL		ADMINISTRATION	PROGRAM	CAPITAL
Board of Education	1010	\$ 26,645	\$ 26,645	-	-	\$ 31,595	\$ 31,595	\$ -	\$ -
District Clerk	1040	12,763	12,763	-	-	14,000	14,000	-	-
District Meeting	1060	6,950	6,950	-	-	6,950	6,950	-	-
Chief School Administrator	1240	328,022	328,022	-	-	348,421	348,421	-	-
Business Administration	1310	573,847	573,847	-	-	603,773	603,773	-	-
Auditing	1320	70,055	70,055	-	-	58,187	58,187	-	-
Treasurer	1325	8,710	8,710	-	-	8,927	8,927	-	-
Purchasing	1345	33,530	33,530	-	-	33,420	33,420	-	-
Legal Services	1420	195,000	68,250	126,750	-	195,000	68,250	126,750	-
Personnel	1430	426,548	426,548	-	-	345,191	345,191	-	-
Records Management	1460	5,000	5,000	-	-	5,000	5,000	-	-
Public Information	1480	78,800	78,800	-	-	87,837	87,837	-	-
Operations & Maintenance	1620/1621	4,884,514	-	-	4,884,514	5,632,071	154,989	-	5,477,082
Other Central Services	1670	257,761	257,761	-	-	259,735	259,735	-	-
Unallocated Insurance	1910	276,508	276,508	-	-	283,757	283,757	-	-
Judgments & Claims	1930	2,000	-	-	2,000	2,000	-	-	2,000
Assessments	1950	65,000	65,000	-	-	65,000	65,000	-	-
BOCES Administrative & Facilities Charges	1981	337,503	337,503	-	-	355,083	355,083	-	-

Curr. Del. & Supervision	2010	679,128	258,730	420,398	-	797,303	247,538	549,765	-
Supervision	2020	1,902,126	1,902,126	-	-	1,826,057	1,826,057	-	-
Teaching -Regular School	2110	19,856,109	-	19,856,109	-	20,986,631	-	20,986,631	-
Special Apportionment Prog.	2250/2280	10,893,481	255,036	10,638,445	-	11,003,156	269,396	10,733,760	-
Teaching - Special Schools	2330	164,529	-	164,529	-	83,431	-	83,431	-
School Library & Audio Visual	2610	552,050	-	552,050	-	589,534	-	589,534	-
Computer Assisted Instruct.	2630	1,260,299	19,000	1,241,299	-	1,291,366	119,000	1,172,366	-
Guidance	2810	915,787	-	915,787	-	975,736	-	975,736	-
OASAS	2811	22,869	-	22,869	-	18,138	-	18,138	-
Health Services	2815	545,836	-	545,836	-	573,696	-	573,696	-
Diagnostic Screening	2816	8,168	-	8,168	-	8,168	-	8,168	-
Psychological Services	2820	616,223	-	616,223	-	733,281	-	733,281	-
Co-Curricular Activities	2850	255,812	-	255,812	-	264,476	-	264,476	-
Interscholastic Athletics	2855	992,892	150,901	841,991	-	1,101,658	147,180	954,478	-
Transportation	5510/5540	3,146,934	-	3,146,934	-	4,162,611	-	4,162,611	-
Family Resource Center	8060	31,954	-	31,954	-	31,557	-	31,557	-
Employee Benefits	9000	14,368,223	1,523,351	12,172,764	672,108	14,175,699	1,625,841	11,937,162	612,697
Debt Service/Interfund Transfers	9700/9901	3,388,650	248,744	50,000	3,089,906	4,301,377	248,744	85,000	3,967,633
		<u>\$ 67,190,227</u>	<u>\$ 6,933,780</u>	<u>\$ 51,607,919</u>	<u>\$ 8,648,528</u>	<u>\$ 71,259,822</u>	<u>\$ 7,213,871</u>	<u>\$ 53,986,540</u>	<u>\$ 10,059,412</u>
Percent of Total Budget		100%	10.32%	76.81%	12.87%	100%	10.12%	75.76%	14.12%

**Administrative Ratio:**

<b>Administrative</b>	<b>\$ 6,933,780</b>	<b>=</b>	<b>11.84%</b>	<b>\$ 7,213,871</b>	<b>=</b>	<b>11.79%</b>
<b>Administrative + Program</b>	<b>\$ 58,541,699</b>			<b>\$ 61,200,410</b>		

The law requires school districts to prepare the annual budget in three components : an administrative component, a program component and a capital component. In a contingent budget, the administrative component must not exceed the lesser of the percent the administrative component in the prior year's budget (exclusive of the capital component) or the percent the administrative component comprised in the last defeated budget (exclusive of the capital component).

**GENERAL FUND - APPROPRIATIONS**

**GENERAL SUPPORT**

Account Code	2004-05 Actual	2005-06 Actual	2006-07 Adopted	2006-07 Projected/ Modified	2007-08 Proposed	\$Chg. Proposed vs. Adopted	2006-07 FTE	2007-08 FTE	Notes
<b>1010 BOARD OF EDUCATION</b>									
.200 Equipment	\$ -	\$ 835	\$ 2,500	\$ -	\$ 2,500	\$ -			
.400 Contractual - other	1,288	6,725	3,050	9,258	10,000	6,950			1
.405 Conference	5,078	6,586	3,500	5,000	3,500	-			
.406 Dues/Memberships	12,561	12,661	13,000	13,995	13,000	-			
.450 Supplies and Materials	1,033	892	2,595	1,423	2,595	-			
.490 BOCES	4,545	2,000	2,000	-	-	(2,000)			1
TOTAL	24,505	29,700	26,645	29,675	31,595	4,950	-	-	
<b>1040 DISTRICT CLERK</b>									
.160 Salary	7,500	7,763	8,263	9,000	9,500	1,237			
.200 Equipment	-	2,500	2,500	-	2,500	-			
.405 Conference	30	444	1,500	500	1,500	-			
.450 Supplies and Materials	2,703	-	500	1,355	500	-			
TOTAL	10,233	10,707	12,763	10,855	14,000	1,237	-	-	

**1060 DISTRICT MEETING**

.400 Contractual - other	14,600	5,065	6,000	6,000	6,000	-		
.450 Supplies and Materials	592	600	950	950	950	-		
<b>TOTAL</b>	<b>15,192</b>	<b>5,665</b>	<b>6,950</b>	<b>6,950</b>	<b>6,950</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL: BOARD OF EDUCATION</b>	<b>\$ 49,930</b>	<b>\$ 46,071</b>	<b>\$ 46,358</b>	<b>\$ 47,480</b>	<b>\$ 52,545</b>	<b>\$ 6,187</b>		

**EXPLANATORY NOTES:**

**BOARD OF EDUCATION**

The funds required by the Board of Education include the cost of attendance at local, state and national school board meetings, publications, policy updates provided by New York School Boards Association and other materials used by the Board in its performance. Also included are the costs for the District Clerk and district meetings. The Clerk, appointed by the Board of Education, is the official custodian of all school district minutes and related records. The compensation of registrars used for the annual school election or any special meetings called during the year as required by law is included in this category, as well as the cost of printing the annual school budget, advertising and voting machines.

**Notes**

- 1 Increase related to the purchase of services for Board Policies and Administrative Regulations.

**GENERAL FUND - APPROPRIATIONS**

**GENERAL SUPPORT**

Account Code	2004-05 Actual	2005-06 Actual	2006-07 Adopted	2006-07 Projected/ Modified	2007-08 Proposed	\$Chg. Proposed vs. Adopted	2006-07 FTE	2007-08 FTE	Notes
<b>1240 CENTRAL ADMINISTRATION</b>									
.150 Salary	\$ 186,930	\$ 196,487	\$ 196,487	\$ 212,612	\$ 212,612	\$ 16,125	1.00	1.00	
.160 Clerical Salaries	101,251	98,547	100,250	102,442	104,524	4,274	2.00	2.00	
.200 Equipment	-	-	2,500	-	2,500	-			
.400 Contractual - other	11,275	12,272	15,180	13,000	15,180	-			
.405 Conference	-	1,395	5,000	2,500	5,000	-			
.406 Dues/Memberships	3,404	3,661	3,600	3,600	3,600	-			
.450 Supplies and Materials	2,888	4,066	5,005	3,451	5,005	-			
<b>TOTAL: CENTRAL ADMINISTRATION</b>	<b>\$ 305,748</b>	<b>\$ 316,428</b>	<b>\$ 328,022</b>	<b>\$ 337,605</b>	<b>\$ 348,421</b>	<b>\$ 20,399</b>	<b>3.00</b>	<b>3.00</b>	

**EXPLANATORY NOTES:**

**CENTRAL ADMINISTRATION**

Chief School Administrator: Compensation and expenditures of the office of the Superintendent of Schools who has overall responsibilities of administration. Included here are salaries of the Superintendent and clerical assistance. Contractual expenses includes costs for administrative retreat, copier/lease, equipment repair, etc.

**Notes**

**GENERAL FUND - APPROPRIATIONS**

**GENERAL SUPPORT**

Account Code	2004-05 Actual	2005-06 Actual	2006-07 Adopted	2006-07 Projected/ Modified	2007-08 Proposed	\$Chg. Proposed vs. Adopted	2006-07 FTE	2007-08 FTE	Notes
<b>FINANCE</b>									
<b>1310 Business Administration</b>									
.150 Salary	\$ 144,894	\$ 158,372	\$ 155,140	\$ 169,000	\$ 169,000	\$ 13,860	1.00	1.00	
.160 Clerical Salaries	332,972	342,959	350,663	358,580	367,155	16,492	7.00	7.00	
.200 Equipment	1,506	-	5,000	5,855	5,000	-			
.400 Contractual - other	59,563	36,788	35,894	36,904	35,894	-			
.405 Conference	693	1,391	5,000	2,000	5,000	-			
.406 Dues/Memberships	1,585	1,630	1,800	1,800	1,800	-			
.450 Supplies and Materials	9,522	9,678	8,250	10,363	8,250	-			
.490 BOCES	9,245	10,100	12,100	11,118	11,674	(426)			
TOTAL	559,980	560,918	573,847	595,620	603,773	29,926	8.00	8.00	
<b>1320 Auditing</b>									
.160 Internal Claims Auditor	6,308	6,210	6,458	7,500	7,800	1,342			
.400 Contractual - External/Internal Audit	32,200	26,476	63,597	45,415	50,387	(13,210)			1
TOTAL	38,508	32,686	70,055	52,915	58,187	(11,868)			
<b>1325 Treasurer</b>									
.160 Salary	6,000	6,064	6,210	6,427	6,427	217			
.400 Contractual - other	303	531	800	800	800	-			
.405 Conference	822	215	1,500	500	1,200	(300)			
.450 Supplies and Materials	-	209	200	200	500	300			
TOTAL	7,125	7,019	8,710	7,927	8,927	217			
<b>1345 Purchasing</b>									
.160 Purchasing Agent	-	5,211	22,880	24,635	22,770	(110)	0.50	0.50	

.400	Contractual - other	-	-	7,000	6,800	7,000	-		
.405	Conference	-	-	2,000	645	1,000	(1,000)		
.406	Dues/Memberships	-	-	500	50	500	-		
.450	Supplies and Materials	-	-	1,000	488	845	(155)		
.484	Subscriptions	-	-	150	-	150	-		
.490	BOCES	-	-	-	1,100	1,155	1,155		
<b>TOTAL</b>		-	5,211	33,530	33,719	33,420	(110)	0.50	0.50
<b>TOTAL: FINANCE</b>		\$ 605,613	\$ 605,834	\$ 686,142	\$ 690,181	\$ 704,307	\$ 18,165	8.50	8.50

**EXPLANATORY NOTES:**

**FINANCE**

Business Administration: Salaries and expenditures for the business office of the school district. Included here are such activities as accounting, budgeting, accounts payable, billing, accounts receivable, payroll and benefits. Also, included are the costs of general supplies and materials such as accounting forms, envelopes, stationary, checks, duplicating materials, BOCES for the annual demographic update and State Aid Planning services (aid received on BOCES services approximately, 40%).

Contractual - other includes cost of fixed asset inventory, copier/lease maintenance, 403 (b) compliance services, fiscal advisor, memberships and attendance at professional workshops.

Auditing: The New York State Education law requires that the school district accounts be audited annually by an independent auditor. The report not only certifies as to the status of accounts and records, it also provides guidance for the improvement of procedures in record keeping. The financial statements are prepared in accordance with Generally Accepted Governmental Accounting Standards. The Board appoints the independent auditor annually. In addition, the Board of Education appoints an Internal Claims Auditor annually who is responsible for certifying that each claim listed on the warrant report was audited and payment was authorized. Effective July 1, 2006 New York State Law will now require that all school districts appoint an internal auditor to develop risk assessment and perform periodic testing and evaluation of internal controls. The Independent Auditor, Claims Auditor and Internal Auditor report directly to the Board of Education and Audit Committee.

Treasurer: Recorded here is the stipend paid to the treasurer. The Board of Education appoints a treasurer who is the official custodian of all school district funds and prepares all financial reports.

Purchasing: All purchasing activities for the District are recorded here, which includes the approval and creation of purchase orders, bidding services and ensuring compliance with New York State Law and Board of Education policies.

**Notes**

- 1 Reflects actual estimated expenses

**GENERAL FUND - APPROPRIATIONS**

**GENERAL SUPPORT**

Account Code	2004-05 Actual	2005-06 Actual	2006-07 Adopted	2006-07 Projected/ Modified	2007-08 Proposed	\$Chg. Proposed vs. Adopted	2006-07 FTE	2007-08 FTE	Notes
<b>STAFF</b>									
<b>1420 Legal</b>									
.400 Contractual - Retainer and Fees - General Counsel	\$ 159,252	\$ 160,197	\$ 195,000	\$ 160,000	\$ 195,000	\$ -			
<b>1430 Personnel</b>									
.150 Salary	109,162	95,970	95,000	125,000	-	(95,000)	1.00	-	1
.160 Clerical Salaries	133,268	147,207	142,354	158,166	148,167	5,813	3.00	3.00	
.200 Equipment	-	2,000	2,000	2,041	2,000	-			
400 Contractual - other	14,624	18,162	19,700	11,850	19,700	-			
.405 Conference	150	1,265	5,000	2,500	5,000	-			
.406 Dues/Memberships	369	481	1,000	625	1,000	-			
.450 Supplies and Materials	2,624	3,752	4,900	4,000	4,900	-			
.490 BOCES	129,407	84,008	156,594	129,346	164,424	7,830			
TOTAL	389,604	352,845	426,548	433,528	345,191	(81,357)	4.00	3.00	
<b>1460 Records Management</b>									
400 Contractual - other	-	-	-	1,383	-	-			
.450 Supplies	664	2,658	5,000	5,831	5,000	-	-	-	
.490 BOCES	20,385	15,000	-	22,769	-	-	-	-	
TOTAL	21,049	17,658	5,000	29,983	5,000	-	-	-	

**1480 Public Information Services**

.160	Salaries including overtime	8,313	-	-	-	40,942	40,942	-	0.75	2
.200	Equipment	-	1,899	2,000	-	2,000	-			
.400	Contractual - other	11,568	11,069	13,600	13,600	13,600	-			
.450	Supplies and Materials	3,983	2,572	2,000	2,000	2,000	-			
.490	BOCES	4,945	42,888	61,200	80,400	29,295	(31,905)			2
<b>TOTAL</b>		<b>28,809</b>	<b>58,429</b>	<b>78,800</b>	<b>96,000</b>	<b>87,837</b>	<b>9,037</b>	<b>-</b>	<b>0.75</b>	
<b>TOTAL: STAFF</b>		<b>\$ 598,714</b>	<b>\$ 589,129</b>	<b>\$ 705,348</b>	<b>\$ 719,511</b>	<b>\$ 633,028</b>	<b>\$ (72,320)</b>	<b>4.00</b>	<b>3.75</b>	

**EXPLANATORY NOTES:**

**STAFF**

Legal Services: Payment for professional services of legal counsel employed by the Board of Education to advise and review district affairs. Legal fees also include assistance with negotiations with the district's bargaining units, fees to bond counsel.

Personnel: Salaries for the Assistant Superintendent and clerical staff are included, together with costs for recruiting and orienting professional staff members and maintaining personnel records. Also included are costs for general supplies, professional books and periodicals, advertising, printing, memberships and attendance at professional workshops. BOCES expenses, which include EAP, regional certification, school registry, fingerprinting and recruiting, advertising are included in this area of the budget. BOCES expenses are eligible for aid at approximately 38%.

Records Management: The District has received in each of the past four years a New York State Archive Grant, which is reflected in revenues. The award of the grant each year has helped the District in trying to establish an effective records retention program. The District contracts with Orange/Ulster BOCES, who are specialist in this area, to assist us in the development of an effective program. The District is applying for a grant for 2007-08 at the time the grant is received the budget will be appropriately adjusted.

Public Information: Expenditures to maintain school-community relations through newsletters, budget, brochures, the school calendar, K-12 Alerts and other informational materials designed to acquaint the public with school programs. BOCES expenses are eligible for aid at approximately 48%. For 2007-08 it is proposed that the District will provide the staffing for this service directly.

**Notes**

- 1 For 2007-08, due to changes in personnel the administrative position for Assistant Superintendent for Human Resources has been abolished. Responsibilities and duties will be redistributed among available personnel.
- 2 For 2007-08 there will be a shift from contracting with BOCES to the District directly providing these services, .75 FTE.

**GENERAL FUND - APPROPRIATIONS**

**GENERAL SUPPORT**

Account Code	2004-05 Actual	2005-06 Actual	2006-07 Adopted	2006-07 Projected/ Modified	2007-08 Proposed	\$Chg. Proposed vs. Adopted	2006-07 FTE	2007-08 FTE	Notes
<b>CENTRAL SERVICES</b>									
<b>1620 OPERATIONS OF PLANT</b>									
.160 Salaries for Custodians, Clerical and Overtime	\$ 885,956	\$ 999,880	\$ 1,115,237	\$ 1,065,745	\$ 1,162,495	\$ 47,258	21.00	21.00	
.200 Equipment	22,714	11,189	30,000	93,044	30,000	-			1
.201 Furniture & Fixtures	-	124,610	50,000	52,554	50,000	-			
.400 Contractual - other	46,379	119,658	63,934	135,066	63,934	-			1
<i>Utilities</i>									
.409 Telephone	119,516	164,732	134,300	108,847	134,300	-			
.412 Heating Oil	27,220	62,738	50,000	-	50,000	-			2
.413 Electricity	377,692	472,119	618,787	510,000	618,787	-			2
.414 Gas	303,890	375,114	626,351	472,000	626,351	-			2
.443 Water	24,896	26,811	40,000	39,966	42,000	2,000			
<i>Other Expenses</i>									
.419 Recycle mgt.	4,702	-	6,000	6,000	6,000	-			
.427 Vehicle Insurance	-	-	-	-	16,135	16,135			3
.429 Material Safety Data Sheets	6,240	4,600	7,000	4,600	7,000	-			
.434 Mats, Rags, Mops & Uniforms	13,959	14,380	18,860	18,860	18,860	-			
.436 Cleaning Service	347,817	439,000	460,950	460,072	731,923	270,973			4
.441 Refuse Collection	56,170	71,660	70,192	65,910	73,702	3,510			
.445 Oil Burner Service	11,440	33,836	60,023	60,023	60,023	-			
.446 Security Services	132,939	123,709	143,880	123,837	267,899	124,019			5
.446 Security Ser. - Facility Use	-	-	-	-	49,795	49,795			6
.450 Supplies and Materials	147,717	114,714	130,000	138,151	130,000	-			
<b>TOTAL</b>	<b>2,529,247</b>	<b>3,158,749</b>	<b>3,625,514</b>	<b>3,354,675</b>	<b>4,139,204</b>	<b>513,690</b>	<b>21.00</b>	<b>21.00</b>	

**1621 MAINTENANCE OF PLANT**

.160	Salaries including overtime	426,543	388,898	504,660	518,179	525,730	21,070	8.00	8.00
.200	Equipment	13,422	20,100	50,000	41,729	50,000	-		
.400	Contractual								
	Maint/Cont. Contracts	112,646	161,186	143,093	192,093	141,923	(1,170)		
	District-Wide Projects	432,585	235,345	238,600	635,248	238,600	-		7,108
	Emergency Projects	-	-	-	400,000	-			8
.401/.403	Repairs - equipment, roof	7,316	8,423	12,500	12,500	12,500	-		
.404	Building Lease - TZE	11,597	16,415	16,650	14,400	17,820	1,170		
.405	Conference	1,940	1,319	3,500	3,500	3,500	-		
.411	Professional Services	36,345	61,601	25,000	38,050	75,000	50,000		9
.400	Contractual- service	20,541	23,756	53,760	36,361	54,075	315		
.425	Burglar Alarm	15,804	20,568	28,513	28,513	28,513	-		
.431	Exterminating Services	11,530	9,995	21,065	21,065	21,065	-		
.440	Landscape/snow removal	82,795	106,613	147,548	154,268	154,268	6,720		
.445	Oil Burner Service	26,263	56,776	46,832	27,010	49,176	2,344		
.450	Hardware, Pool, Snow, etc Supplies and Materials	111,447	26,862	47,475	47,475	47,675	200		
.490	BOCES Services	51,320	53,640	63,684	56,997	73,022	9,338		
	<b>TOTAL</b>	<b>1,362,095</b>	<b>1,191,496</b>	<b>1,402,880</b>	<b>2,227,389</b>	<b>1,492,867</b>	<b>89,987</b>	<b>8.00</b>	<b>8.00</b>

**1670 CENTRAL PRINTING AND MAILING**

.160	Salary	\$ 33,713	\$ 35,714	\$ 36,961	\$ 36,961	\$ 38,935	\$ 1,974	1.00	1.00
.200	Equipment	-	2,000	2,000	-	2,000	-		
.400	Contractual - other	114,981	150,537	156,000	139,393	156,000	-		
.450	Supplies and Materials	58,504	62,980	62,800	61,800	62,800	-		
	<b>TOTAL</b>	<b>207,198</b>	<b>251,231</b>	<b>257,761</b>	<b>238,154</b>	<b>259,735</b>	<b>1,974</b>	<b>1.00</b>	<b>1.00</b>
<b>TOTAL: CENTRAL SERVICES</b>		<b>\$ 4,098,540</b>	<b>\$ 4,601,476</b>	<b>\$ 5,286,155</b>	<b>\$ 5,820,218</b>	<b>\$ 5,891,806</b>	<b>\$ 605,651</b>	<b>30.00</b>	<b>30.00</b>

## **EXPLANATORY NOTES:**

### **CENTRAL SERVICES**

Operations of Plant: records the cost of custodians and the cost of running and cleaning the buildings. Expenses include equipment, utilities, equipment repair, copier lease, refuse, cleaning contracted services, supplies and materials to maintain the school buildings. In addition the Facilities office is responsible for coordination and billing of building use by outside and internal organizations.

Maintenance of Plant: records the cost of skilled maintenance workers such as carpenters, plumbers and includes the cost of repairing and maintaining the facilities. Costs included are district-wide projects for each building that are performed during the year, maintenance contracts on the equipment in the buildings such as HVAC system, professional architect/engineer services, exterminating services, etc. BOCES service to assist the district with compliance of regulations dealing with toxic substances, asbestos and a safe environment related to the "Right To Know" Laws. BOCES costs are eligible for aid at approximately, 40%.

Central Printing and Mailing: The cost of postage, lease of mail machine, etc are recorded here. In addition, the district has a centralized copy center. The copy center provides efficiency in doing district-wide mailings and other building wide copying that is significant in nature. The costs reflected here include the cost of the leases for the copier machines, folding machine and maintenance of equipment as well as the cost of copy paper.

#### **Notes**

- 1 2006-07 expenses are related to prior year encumbrances
- 2 The District is part of a Rockland County Energy Consortium and utilizes the expertise of an energy consultant to prepare bids and to determine the best strategy for purchasing energy during the year. Due to the mild winter and the stabilizing of electric and gas prices the District will realize a savings for 2006-07. However, due to the volatility of the market projections for 2007-08 will remain at the level of the 2006-07 budget.
- 3 Vehicle Insurance has been reclassified from Pupil Transportation in order to reflect actual expenses related to District-Wide maintenance vehicles.
- 4 Cleaning Services represents an increase due to the additional square footage of 37,249 being added at Tappan Zee High School, Tappan Zee Elementary School and Cottage Lane Elementary School. In addition, the District plans to re-bid this contract in order to provide a better level of service for this type of organization in order to ensure a healthy and clean environment. The square footage per manpower will be reduced from 35,000 square feet to 25,000 square feet.
- 5 As part of the District's restructuring of staff, safety officers will be added at each school building ( five buildings) during school hours for 2007-08.
- 6 Based on the District's review of its facility use policy and regulations and the need to ensure that the buildings are secure at all times, funds have been set aside to fund the cost of security needed for after school programs that utilize our buildings. If the District's budget is not passed this expense wouldn't be
- 7 Based on the five year facility plan there are many items that have been identified that need to be addressed during 2006-07. Based on various expenditure savings from 2006-07 these funds will be utilized to address the items identified that can be accomplished during the 2006-07 school year. Examples of work are sidewalk light replacement, road repair, replace water valves, replacement lock cylinders, a/c units in required areas, blacktop playground at WOS, replacement of heat water storage tank, tree removal, sidewalk and curb replacement, etc.

8 During February 2007 the Tappan Zee High School had a emergency regarding the structure of the auditorium wall and its façade. The estimated cost to repair and make the wall structural sound is upwards of \$400,000. Therefore, this amount has been reflected as a possible expense in 2006-07.

9 Based on the five year facility plan and the anticipation of a capital project for 2008-09, funds have been provided for the cost of the pre-referendum phase.

10 **District-Wide Projects:**

<b>WOS</b>	Replace ceiling lights in rms 57&62	\$	2,400			
	Install bulletin boards outside rms 64, 65, 67 &70		2,800			
	Update & replace 500 gal water storage tank		16,800	<b>SOMS</b>	Sink Replacement six grade boys bathroom	4,000
	Replacement of 10 area carpets		3,000		Renovate closet room 163	4,500
	Sidewalk section replacement		4,200		Install speakers in cafeteria	500
<b>ECP</b>	Install lighting along north sidewalk		5,500		Install hot water in bathrooms outside cafeteria	6,500
	Repair & replace damaged playground equipment		3,500		Replace 2 broken chairs in the Auditorium	900
	Replace sign		750		Install fobe system on Central Office door	4,800
	Heat installed in main office		750		Replace sidewalk north side of building	4,200
			<u>39,700</u>		Upgrade lighting for north walkway	700
					Blind replacement	1,800
						<u>27,900</u>
<b>TZE</b>	Update gym floor		6,800			
	Roof repair		20,000	<b>TZHS</b>	Remove carpet from classrooms in rms 423&211	
	Replace AC unit in AP's office		400		reinstall VCT	22,000
	replacement of 10 area carpets		3,000		Install fob system on 2 sets of doors	9,200
	Combination locks install on new exterior doors		1,400		Create office for BOCES	1,800
	Replace cafeteria tile floor		28,000		Ventilation boys and girls locker rooms	3,000
	Sidewalk section replacement		5,700		Cement work - east and west side of building	20,000
			<u>65,300</u>		Renovate 500 hallway boys bathroom	4,500
					Blind replacement	1,800
						<u>62,300</u>
<b>CLE</b>	Expand Main Office		22,000		<b>Total District-Wide Projects</b>	<b><u>\$ 238,600</u></b>
	Design new parking lanes		1,500			
	Replace playground fence		8,000			
	Replacement of 10 area carpets		3,000			
	Fence around garbage dumpsters		4,700			
	Blind replacement		1,800			
	Sidewalk section replacement at the main office		2,400			
			<u>43,400</u>			

**GENERAL FUND - APPROPRIATIONS**

**GENERAL SUPPORT**

Account Code	2004-05 Actual	2005-06 Actual	2006-07 Adopted	2006-07 Projected/ Modified	2007-08 Proposed	\$Chg. Proposed vs. Adopted	2006-07 FTE	2007-08 FTE	Notes
<b>SPECIAL ITEMS</b>									
<b>1910 UNALLOCATED INSURANCE</b>	\$ 241,087	\$ 251,331	\$ 276,508	\$ 265,998	\$ 283,757	\$ 7,249			
<b>1930 JUDGMENTS &amp; CLAIMS</b>	232,609	32,865	2,000	-	2,000	-			
<b>1950 ASSESSMENTS ON SCH. PROPERTY</b>	31,171	32,182	65,000	50,081	65,000	-			
<b>1964 REFUND ON REAL PROPERTY TAXES</b>	242,926	1,052,251	-	350,000	-	-			
<b>1981 BOCES ADMINISTRATIVE &amp; FACILITIES CHARGES</b>	292,649	311,857	337,503	337,503	355,083	17,580			
<b>TOTAL: SPECIAL ITEMS</b>	<u>\$ 1,040,441</u>	<u>\$ 1,680,487</u>	<u>\$ 681,011</u>	<u>\$ 1,003,582</u>	<u>\$ 705,840</u>	<u>\$ 24,829</u>			
<b>TOTAL: GENERAL SUPPORT</b>	<u>\$ 6,698,987</u>	<u>\$ 7,839,426</u>	<u>\$ 7,733,036</u>	<u>\$ 8,618,576</u>	<u>\$ 8,335,947</u>	<u>\$ 602,911</u>	<u>45.50</u>	<u>45.25</u>	

**EXPLANATORY NOTES:**

**SPECIAL ITEMS**

Unallocated Insurance: Payments of insurance premiums for liability, employee blanket bonds, boiler and machinery, fire, student accident insurance, etc., are recorded here. The district's participation in the New York Schools Insurance Reciprocal continues to result in the cost containment measures that continue to stabilize premiums. For 2007-08 the premiums are expected to remain flat except for the increase due to the additional space and contents associated with the completion of the capital project.

Judgments and Claims: Minor claims are recorded here for damage to personal property such as damage by a student, minor tax claims, etc.

Assessments on School Property: Charges for sewer taxes for sewer district debt by the Town of Orangetown. Effective in 2006-07, the District will now be obligated to pay taxes on the operating portion of the sewer district. This cost is estimated to be \$65,000.

Refund on Real Property: Payment for tax certioraris are recorded here. Payment is generally funded through the use of the Reserve for Tax Certiorari. It is projected that the District will refund approximately \$350,000 in 2006-07.

BOCES Administrative Charge: the administrative charge of the Board of Cooperative Educational Services based on the proportion of the total cost assigned each district is the percentage of the county resident weighted average daily attendance (RWADA) the district has. Also, included is the district's share of the cost of the building of the BOCES Center and the rentals and leases from other districts. For 2007-08, it is an increase of 2.76 for the Administrative Budget and a 5.70% for the Capital Budget over the 2005-06 RWADA.

**GENERAL FUND - APPROPRIATIONS**

**INSTRUCTION**

Account Code	2004-05 Actual	2005-06 Actual	2006-07 Adopted	2006-07 Projected/Modified	2007-08 Proposed	\$Chg. Proposed vs. Adopted	2006-07 FTE	2007-08 FTE	Notes
<b>2010 CURRICULUM DEVELOPMENT &amp; SUPERVISION</b>									
.140 Teacher Substitutes- Staff Dev.	\$ 73,810	\$ 94,607	\$ 70,000	\$ 84,148	\$ 90,000	\$ 20,000			
.150 Salary	149,894	181,216	155,140	155,000	155,000	(140)	1.00	1.00	
.152 Learning Institute	22,425	42,271	68,849	68,849	68,849	-			
.153 Curriculum Coordinators	-	664	-	-	-	-			
.154 Staff Development	10,243	4,874	20,000	15,000	20,000	-			
.155 Mini Grant Awards	17,475	15,462	20,000	19,669	20,000	-			
.160 Clerical Salaries	131,117	109,866	88,840	89,652	92,538	3,698	2.00	2.00	
.200 Equipment	-	1,360	2,500	2,324	71,252	68,752			1
.400 Contractual - other	12,247	10,350	22,776	10,476	37,776	15,000			1
.405 Conference/Tri-states	18,090	16,470	13,500	20,731	13,500	-			
.406 Dues/Memberships	994	1,931	2,000	1,593	2,000	-			
.450 Supplies & Materials - office, testing and buildings	25,744	25,999	35,350	35,064	38,501	3,151			
.480 Textbooks	100,926	51,744	51,000	46,266	51,000	-			
.490 BOCES services	101,184	108,079	129,173	137,373	136,887	7,714			
<b>TOTAL: CURRICULUM DEVELOPMENT &amp; SUPERVISION</b>	<b>\$ 664,150</b>	<b>\$ 664,890</b>	<b>\$ 679,128</b>	<b>\$ 686,145</b>	<b>\$ 797,303</b>	<b>\$ 118,175</b>	<b>3.00</b>	<b>3.00</b>	

## **EXPLANATORY NOTES:**

### **CURRICULUM DEVELOPMENT & SUPERVISION**

The salaries of the Assistant Superintendent for Curriculum and clerical salaries are recorded here. Included in this category are expenses for the planning, coordination, general supervision, evaluation, research and system-wide administration of the K-12 instructional program.

Included are the salaries paid to the teaching staff for staff development and mini grant awards.

Contractual - other: Includes costs for staff development consultants not covered by BOCES, copier lease, etc.

Supplies and Materials includes the cost of supplies needed for ASI, Learning Institute, new initiative teacher edition samples, etc.

Textbooks - Generally include new initiatives, textbooks for the buildings and Balance Literacy initiative.

BOCES services - Includes the cost of Art & Education, curriculum development, consultants and test scoring. These costs are aidable at approximately 33%.

#### **Notes**

- The increase to equipment and contractual represents the implementation of Project Lead the Way/Gateway to Technology. Project Lead the Way is a program that was developed to increase the number of young people who might pursue engineering programs in the future by exposing them to the rigor and content of a pre-engineering curriculum at the middle and high school. At the middle school the program is called Gateway to Technology. The funds would provide the basic program which would include the implementation of two units of study at SOMS and equip two rooms. The Project Lead the Way Basic High School implementation year one funds would equip one class and allow the implementation of three courses during the 2008-09 school year : Introduction to Engineering Design, Digital Electronics and Principles of Engineering .

**GENERAL FUND - APPROPRIATIONS**

**INSTRUCTION**

Account Code	2004-05 Actual	2005-06 Actual	2006-07 Adopted	2006-07 Projected/Modified	2007-08 Proposed	\$Chg. Proposed vs. Adopted	2006-07 FTE	2007-08 FTE	Notes
<b>2020 SUPERVISION - REGULAR DAY SCHOOL</b>									
.150 Salaries - Administration	\$ 1,137,633	\$ 1,234,631	\$ 1,242,370	\$ 1,133,002	\$ 1,130,730	\$ (111,640)	9.50	9.50	1
.160 Salaries - Secretarial/Clerical	539,173	558,927	568,974	579,537	601,481	32,507	17.18	17.18	
.200 Equipment	748	1,804	5,500	3,052	5,500	-			
.400 Contractual - other	20,308	23,722	21,744	17,250	21,744	-			
.405 Conference	-	4,093	16,500	14,376	16,500	-			
.406 Dues/Memberships	3,261	3,472	4,350	3,447	4,350	-			
.410 Graduation - Secondary	14,410	20,794	23,819	23,347	23,494	(325)			
.450 Supplies and Materials	15,521	16,485	22,258	14,564	22,258	-			
.490 BOCES	-	-	-	2,400	-	-			
<b>TOTAL: SUPERVISION</b>	<b>\$ 1,731,054</b>	<b>\$ 1,863,927</b>	<b>\$ 1,905,515</b>	<b>\$ 1,790,974</b>	<b>\$ 1,826,057</b>	<b>\$ (79,458)</b>	<b>26.68</b>	<b>26.68</b>	

**EXPLANATORY NOTES:**

**SUPERVISION - REGULAR DAY SCHOOL**

This category includes the salaries and expenditures of building principals and assistant principals in all five schools, as well as clerical support. Allocations for equipment, supplies and other expenses are based on prior year requirements and are modified, if necessary, based on supplemental requests.

**Notes**

- 1 Decrease in salary represents a change in personnel due to retirements in 2006-07 and 2007-08.

**GENERAL FUND - APPROPRIATIONS**

**INSTRUCTION**

Account Code	2004-05 Actual	2005-06 Actual	2006-07 Adopted	2006-07 Projected/ Modified	2007-08 Proposed	\$Chg. Proposed vs. Adopted	2006-07 FTE	2007-08 FTE	Notes
<b>2110 TEACHING - REGULAR SCHOOL</b>									
<b>Teachers' Salaries</b>									
.120 <i>Elementary</i>									
Grade K-1	\$ 1,882,465	\$ 1,944,081	\$ 1,957,883	\$ 1,900,661	\$ 1,983,464	\$ 25,581	24.00	22.00	1
Grade K-1 Special Subjects	542,958	601,510	618,267	628,649	618,021	(246)	7.97	7.20	2
Grade 2-3	1,696,612	1,741,617	1,779,499	1,782,944	1,867,955	88,456	23.00	23.00	3
Grade 2-3 Special Subjects	454,683	486,489	501,344	514,323	598,552	97,208	7.35	7.35	
Grade 4-5	1,565,983	1,684,683	1,700,944	1,727,722	1,892,188	191,244	23.00	24.00	4
Grade 4-5 Special Subjects	642,352	726,122	789,935	778,511	822,910	32,975	9.00	9.00	
.130 <i>Secondary</i>									
Grade 6-8	3,875,897	4,554,383	4,510,858	4,498,848	4,932,441	421,582	54.90	56.40	5
Grade 9-12	5,002,116	5,460,024	5,757,569	5,763,398	5,908,704	151,135	70.70	65.90	6
.140 Teacher Substitutes K-5	183,202	163,762	149,000	207,224	222,480	73,480			7
.140 Teacher Substitutes 6-12	195,645	199,475	185,000	221,824	231,750	46,750			7
.133 Increments	-	-	200,000	14,786	225,000	25,000			8
<b>TOTAL</b>	<b>16,041,914</b>	<b>17,562,145</b>	<b>18,150,299</b>	<b>18,038,890</b>	<b>19,303,464</b>	<b>1,153,165</b>	<b>219.92</b>	<b>214.85</b>	
<b>Other Salaries</b>									
.150 Homebound Tutoring	\$ 65,644	\$ 61,738	\$ 42,000	\$ 60,784	\$ 65,000	\$ 23,000			
.156 Teaching Assistants K-5	324,262	369,257	361,007	373,408	277,624	(83,383)	17.66	11.76	9
.156 Teaching Assistants 6-12	144,904	125,480	124,131	107,538	114,629	(9,502)	4.60	4.60	
.159 Teaching Assistants Other	101,012	63,545	28,717	49,112	65,000	36,283			7
.160 Teacher Aides K-5	240,611	276,499	300,459	304,605	268,895	(31,564)	15.58	12.50	10
.160 Teacher Aides 6-12	72,025	81,552	106,227	89,179	61,263	(44,964)	4.82	3.00	11
.169 Teacher Aides Other	61,706	35,688	35,000	27,125	35,000	-			7
.164 Lifeguards	13,168	12,557	21,575	12,453	22,062	487			
<b>TOTAL</b>	<b>1,023,331</b>	<b>1,026,315</b>	<b>1,019,116</b>	<b>1,024,204</b>	<b>909,472</b>	<b>(109,643)</b>	<b>42.67</b>	<b>31.86</b>	
.200 Equipment	37,535	32,321	23,753	18,921	23,753	-			
.400 Contractual - other	147,623	160,514	170,246	146,738	170,246	-			
.405 Conference/mileage	518	1,121	9,300	9,728	9,300	-			

.407	Field Trips	10,918	74,447	15,782	16,447	15,782	-		
.450	Supplies and Materials	228,657	260,726	282,413	263,567	257,898	(24,515)		
.480	Textbooks	173,934	186,625	200,044	204,450	230,811	30,767		
.490	BOCES Services	22,202	79,372	27,157	62,766	65,905	38,748		12
<b>TOTAL</b>		<b>621,386</b>	<b>795,127</b>	<b>728,695</b>	<b>722,616</b>	<b>773,695</b>	<b>45,000</b>	<b>-</b>	<b>-</b>
<b>TOTAL: TEACHING - REGULAR SCHOOL</b>		<b>\$ 17,686,631</b>	<b>\$ 19,383,587</b>	<b>\$ 19,898,109</b>	<b>\$ 19,785,711</b>	<b>\$ 20,986,631</b>	<b>\$ 1,088,522</b>	<b>262.59</b>	<b>246.71</b>

**EXPLANATORY NOTES:**

**TEACHING-REGULAR SCHOOL**

Salaries: This represents the largest single category in the budget. Included are salaries of all classroom teachers and specials, K-12, as well as teaching assistants and teacher aides. Also, included are substitute costs for teachers, teaching assistants, aides and the costs related to Lifeguards for the pool.

Equipment: A standardized equipment allocation has been provided for each department in order provide the funding necessary for replacement and equipment needs that occur during the year. Any changes to allocations are through supplemental requests and allocated from/to other expense categories. Purchases for furniture and fixtures District-Wide are centralized in Operations & Maintenance Department.

Contractual - Other: Includes equipment repair, lease copier, student resource officer for secondary and other contractual items as specified by each department within allocations provided.

Conferences: The majority of teacher conferences/staff development is accounted for under Curriculum and Instruction code 2010.

Field Trips: This includes the cost of district paid field trips, entrance fees, transportation, etc.

Supplies and Materials: Represents the cost of all instructional supplies used during the year. Budget for these supplies have been based on a per-pupil allocation of \$75 any changes to allocations have been through supplemental requests and allocated from/to other expense categories.

Textbooks: This category includes the cost of replacement books used by students. Budget for textbooks is based on per-pupil allocation of \$57.30, which is based on the State Aid reimbursement rate for 2007-08. Any changes to allocations have been through supplemental requests and allocated from/to other expense categories.

BOCES Services: The amount paid to the Board of Cooperative Educational Services for Alternative High School and Regional Night School. These BOCES services are aidable at approximately 9%.

ELL/LEP: English Language Learners/Limited English Proficiency . The state requires districts to provide services to assist limited English proficient students in meeting the state's higher standards and new graduation requirements.

Gifted and Talented: G&T services are available to identified students at SOCES (K-8). For 2007-08 the services will be provided by staff as follows: .20 FTE WOS, .50 FTE TZE, .80 FTE CLE and .20 FTE SOMS for a total staff allocation of 1.70 FTE.

**Notes**

- Grade K-1 William O. Schaefer - Decrease of (2.00) FTE: The decrease represents a reduction of 1 section of Kindergarten and 1 section in First Grade based upon enrollment projections. Class-size is estimated at 22 for each section.

- 2 Grade K-1 Specials William O. Schaefer - The decrease (.77) FTE: (.50) decrease in Art, (.60) decrease in Music and .33 increase in PE. Changes are due to reductions in sections based on enrollment projections.
- 3 Grade 2-3 Tappan Zee Elementary - Net change is zero. There is an increase of 1 section in Grade 2 and a decrease of 1 section in Grade 3 based upon enrollment projections. Class-size is estimated at 22 Grade 2 and 23 Grade 3.
- 4 Grade 4-5 Cottage Lane - Increase of 1.00 FTE: The increase is in Grade 4 based on enrollment projections for 2007-08. Class-size is 23 at 4th and 5th grade.
- 5 Grades 6-8: The following changes in staffing/sections are based on enrollment projections for 2007-2008. Average class-size 26:

0.40	Grade 6 English
0.40	Grade 6 Math
0.20	Grade 6 Science
0.20	Grade 6 Social Studies
(0.40)	Art
0.40	Grade 7-8 English
(0.10)	Foreign Language
(0.10)	Health
0.20	Grade 7-8 Math
(0.40)	Music
(0.30)	Physical Education
0.60	Grade 7-8 Science
0.60	Grade 7-8 Social Studies
(0.20)	Technology Education
<u>1.50</u>	Net Increase in staffing

- 6 Grades 9-12: The following changes in staffing/sections are based on enrollment projections for 2007-2008. Average class-size 26:

(0.20)	Business
(1.45)	English
(1.15)	Math
(0.10)	Physical Education
(1.00)	Science
(0.90)	Social Studies
<u>(4.80)</u>	Net Decrease in staffing

- 7 Substitutes: based on trend analysis of the prior years.
- 8 Increments - represents salary adjustments for staff who move across the salary schedule due to obtaining additional educational credits in accordance with contract agreement. Once the adjustment is approved it is included in the employees salary base.
- 9 Teaching Assistants: Net reduction of (5.90) FTE- The decrease is due to a decreases in sections for Kindergarten and First Grade plus a change in the support model for the buildings. Instead of having multiple staff due several different responsibilities during the day the staff will be concentrated. For example a central person to do copying, a safety officer instead of greeters and appropriate staff scheduled for supervising lunch/recess/bus duties.

(1.00)	WOS - Kindergarten
(2.36)	WOS - First Grade
(0.83)	WOS - Greeter, Copying, etc.
(0.78)	TZE - Greeter, Copying, etc.
<u>(1.20)</u>	CLE - Greeter, Copying, etc.

(6.17) Net decrease in staffing (5.90) in General Fund and (.24) in Federal Funds

- 10 Net reduction of (3.08) FTE Aides/Monitors. This represents the net change in the support model for the buildings. Instead of having multiple staff due several different responsibilities during the day the staff will be concentrated. For example a central person to do copying, a safety officer instead of greeters and appropriate staff scheduled for supervising lunch/recess/bus duties. The net reduction consists of the following:

(5.50) TZE

1.00 TZE - 1 full-time copier aide

2.50 TZE 5 part-time aides at 3 hours each for supervision

(4.08) WOS

1.00 WOS - 1 full-time copier aide

4.00 WOS - 8 part-time aides at 3 hours each for supervision

(5.50) CLE

1.00 CLE - 1 full-time copier aide

3.00 CLE - 6 part-time aides at 3 hours each for supervision

(0.50) CLE - library aide, will be replaced with a full-time clerical position

(3.08) Net decrease in staffing General Fund

- 11 Net reduction of (1.82) FTE Aides/Monitors. The reduction consists of the following:

(1.00) TZHS

(4.00) SOMS

1.00 SOMS - 1 full-time copier aide

2.00 SOMS 4 part-time aides at 3 hours each for supervision

(2.00) Net decrease in staffing (1.82) General Fund and (.18) Federal Funds

- 12 BOCES 2006-07 reflects a the cost of a student placed in the Intensive Therapeutic Support program.

**GENERAL FUND - APPROPRIATIONS**

**INSTRUCTION**

Account Code	2004-05 Actual	2005-06 Actual	2006-07 Adopted	2006-07 Projected/ Modified	2007-08 Proposed	\$Chg. Proposed vs. Adopted	2006-07 FTE	2007-08 FTE	Notes
<b>SPECIAL APPORTIONMENT PROGRAMS</b>									
2250 PROGRAMS FOR STUDENTS WITH DISABILITIES									
<b>Salaries</b>									
.150 Salaries-Supervision	\$ 122,218	\$ 129,131	\$ 130,923	\$ 134,615	\$ 138,610	\$ 7,687	1.00	1.00	
Homebound Tutoring	10,775	27,537	14,000	27,589	14,000	-			
.154 Salaries - CPSE Chairperson	50,003	106,436	119,207	57,954	-	(119,207)	0.50	-	1
.140 Teacher Substitutes K-12	1,772	1,586	2,000	2,252	4,000	2,000			
.151 Special Education Teachers K-1	877,476	888,722	939,771	955,142	858,458	(81,313)	10.00	8.50	2
Special Education Teachers 2-3	620,165	629,312	635,475	618,946	699,953	64,478	8.00	8.50	3
Special Education Teachers 4-5	458,494	479,143	513,341	558,201	622,510	109,169	8.00	6.50	4
Special Education Teachers 6-8	879,711	1,070,765	1,165,999	1,234,284	1,411,358	245,359	14.90	16.60	5
Special Education Teachers 9-12	812,912	952,887	1,022,464	1,136,075	1,324,302	301,838	15.60	15.70	6
.157 Substitute Teachers	56,252	73,881	75,000	65,473	75,000	-			
.156 Teaching Assistants K-5	236,972	259,428	213,134	229,177	212,360	(774)	12.10	10.00	7
Teaching Assistants 6-12	90,096	121,408	152,989	92,199	101,915	(51,074)	5.08	5.08	
.159 Teaching Assistants Subs/OT	32,854	39,194	34,800	9,375	34,800	-			
.160 Salaries - Secretarial/Clerical	123,390	131,358	137,594	137,594	145,254	7,660	3.50	3.50	
.161 Aides	43,367	33,151	55,164	60,852	53,951	(1,213)	4.08	3.08	8
.163 O.T./ P.T./C.O.T.A K-12	87,349	164,673	174,730	216,661	229,784	55,054	2.77	2.90	9
.169 Non-Instructional Overtime	24,929	5,687	5,000	8,624	5,000	-			
<b>TOTAL</b>	<b>4,528,734</b>	<b>5,114,298</b>	<b>5,391,589</b>	<b>5,545,012</b>	<b>5,931,255</b>	<b>539,665</b>	<b>85.53</b>	<b>81.36</b>	

**GENERAL FUND - APPROPRIATIONS**

**INSTRUCTION**

Account Code	2004-05 Actual	2005-06 Actual	2006-07 Adopted	2006-07 Projected/ Modified	2007-08 Proposed	\$Chg. Proposed vs. Adopted	2006-07 FTE	2007-08 FTE	Notes
<b>Other</b>									
.200 Equipment	11,641	8,844	11,600	11,288	11,600	-			
.400 Contractual - other	47,558	82,337	43,540	51,817	43,540	-			
.405 Conference	269	3,353	5,000	3,716	5,000	-			
.406 Dues/Memberships	362	252	786	473	786	-			
.450 Supplies and Materials	21,937	19,928	25,261	25,073	25,261	-			
.460 Software - Teacher Assisted	1,627	1,251	650	261	650	-			
.470 Tuition - out of district placements	416,013	584,023	476,959	356,675	480,108	3,149			
.480 Textbooks	2,850	2,454	2,381	3,314	2,381	-			
.490 BOCES Services	3,360,476	3,653,677	3,306,211	3,945,951	3,649,146	342,935			10
<b>TOTAL</b>	<b>3,862,733</b>	<b>4,356,120</b>	<b>3,872,388</b>	<b>4,398,566</b>	<b>4,218,472</b>	<b>346,084</b>			
<b>TOTAL: PROGRAMS FOR STUDENTS WITH DISABILITIES</b>	<b>\$ 8,391,467</b>	<b>\$ 9,470,418</b>	<b>\$ 9,263,977</b>	<b>\$ 9,943,579</b>	<b>\$ 10,149,727</b>	<b>\$ 885,749</b>	<b>85.53</b>	<b>81.36</b>	

**EXPLANATORY NOTES:**

**PROGRAMS FOR STUDENTS WITH DISABILITIES**

By law, each district must have a Committee on Special Education. The committee is responsible for identification, evaluation and placement of designated children with special needs. South Orangetown seeks out the most appropriate programs in district schools or, when district programs cannot accommodate them, in Board of Cooperative Educational Services (BOCES) programs or other public or private schools. The district provides a comprehensive Co-teaching collaborative model across the district. The Guidelines for this model are 6 students per section K-7 and 8 students per section 8-12. This category includes the salaries of the Director of Special Education and Student Services, CSE Chairperson, CPSE Chairperson, special education teachers, speech, visually impaired, teaching assistants, occupational therapists, physical therapists, home tutoring and secretarial services. Contractual - other: includes cost for psychiatrist consultant, third party evaluations, etc. Special Education costs are supported through the District's State Aid at approximately 14.1% of General Fund costs. In addition, the District does have some costs supported by the IDEA Part B Section 611 Entitlement Grant,

**Notes**

- 1 CPSE Chairperson will be funded through the 611 Grant account for in the Special Aid/Federal Fund. (.50) FTE decrease in General Fund.
- 2 K-1 net decrease of (1.50) FTE - represents a reduction of (1.00) FTE section in self-contained Kindergarten, increase of .50 Co-Teach Kindergarten, decrease of (.50) Co-Teach first grade and a decrease of (.50) learning consultant kindergarten based on the projected number of students for 2007-08.









































































