

PAWLING CENTRAL SCHOOL DISTRICT

2016 - 2017 PROPOSED BUDGET

ADMINISTRATION

William M. Ward, Ed. D., Superintendent of Schools

Neysa T. Sensenig, Ed. D., Assistant Superintendent
for Finance

BOARD OF EDUCATION

Ms. Coleen Snow President

Ms. Christine Walters Vice President

Mr. Jeff Asher Member

Ms. Marilyn Beck Member

Ms. Inga Garbarino Member

Mr. Edward Lynn Member

Mr. Harvey Matcovsky Member



B L A N K

PAWLING CENTRAL SCHOOL DISTRICT

PAWLING, NEW YORK

EDUCATIONAL PROGRAM

And

FISCAL SUPPORT PLAN

2016-2017 Proposed General Fund Budget
July 1, 2016-June 30, 2017

\$ 37,090,937

-0.84 % Change over the 2015-2016 Adopted Budget (\$37,404,206)

Estimated Tax Rate per \$1,000 of Assessed Value for 2016-17

Town of Beekman - will be available after May 1st
Town of Dover - will be available after May 1st
Town of East Fishkill - will be available after May 1st
Town of Pawling - will be available after May 1st
Town of Patterson - will be available after May 1st

Anticipated Tax Levy/Star Payments for 2016-2017

\$ 29,231,480

-1.91 % Tax Levy/Star Payments Increase Compared to 2015-2016 Tax Levy/Star Payments
(\$29,799,211)

PAWLING CENTRAL SCHOOL DISTRICT
2016 - 2017 DISTRICT-WIDE BUDGET GOALS

- **Enhance students' performance and achievement via quality instructional services for all students.**
- **Support the continued State emphasis on fiscal accountability.**
- **Continue to provide academic intervention services.**
- **Continue to properly maintain District facilities.**
- **Continue implementation of the technology plan.**
- **Continue to align the District curriculum with the NYS Common Core Learning Standards.**
- **Continue to provide opportunities for students to pursue high levels of academic challenge.**
- **Continue funding for the SRO (School Resource Officer) program.**
- **Continue to provide professional development aligned with District goals and priorities.**
- **Establish a sequential textbook replacement plan.**
- **Evaluate citizen's input during the budget process and implement those ideas that have value, sustainability, affordability, and the capacity to promote district development.**
- **Develop a spending plan that is centered around the attainment of Board and District goals and the delivery of a high-quality academic program.**
- **Present a spending plan that balances student needs with the ability of community taxpayers to support the proposed plan.**

2016-2017 PROGRAM CHANGES, IMPROVEMENTS, AND CONTINUATIONS

A. Staff Additions (Full Time Equivalent) – Clerical – Transportation (FTE 0.5).

B. Maintain all academic programs.

C. Maintain Fine & Performing Arts programs.

D. Maintain Athletic programs.

E. Maintain focus on improving opportunities for academic challenges.

F. Continue focus on supporting all learners.

G. Continue focus on staff development.

H. Maintain \$500,000 in Capital Improvements.

BUDGET

The Proposed 2016-2017 Budget is \$37,090,937 – representing an change of -0.84% from the 2015-16 Adopted Budget. To support this proposed expenditure plan the Proposed Budget contains an increase in State/Federal Aid in the amount of \$ 284,462, a 4.7% increase compared to the budget of 2015-16. The proposed Legislative Budget state aid amount includes an estimated GAP Elimination Adjustment of \$165,592 and leaves a loss in state aid of \$111,515. Total Non-Property Tax Revenue is \$6,710,850, an increase of 3.94% over the 2015-2016 school year. An appropriated Fund Balance of \$1,148,607, includes \$700,000 of the ERS Reserve, is budgeted to reduce the tax levy/star payments to \$ 29,231,480, a -1.91% decrease over the 2015-16 tax levy/star payments. (The STAR or School Tax Relief program is an established State initiative to reduce the school tax burden on local property owners who meet certain eligibility requirements and have filed an application with the appropriate Town Assessor).

The Board of Education has maximized the Senior Citizen Tax Exemption at the highest level permitted by law. And, the Board of Education has adopted the Alternative Veterans Exemption on February 23, 2015. The District continues maintaining programs and services to all our children by maximizing resources available to principals and teachers in the form of staff, supplies, textbooks, and programs.

The revenue and expenditure plans on the following pages are presented in account code order in five columns under these categories:

2013-2014 Actual Revenues/Expenditures (*a*)
2014-2015 Actual Revenues/Expenditures (*b*)
2015-16 Adopted Budget (*c*)
2015-16 Projected Revenues/Expenditures (*d*)
2016-2017 Proposed Budget (*e*)

Funds for salary increases based on contractual agreements are included in the appropriate budget codes. Two (2) Collective Bargaining Agreements expire June 30, 2018. Two (2) Collective Bargaining Agreements are not settled. All non-unit members have annual contracts, except the Superintendent of Schools.

<u>BUDGET SUMMARY</u>	(a)	(b)	(c)	(d)	(e)	(e - c / c)
	2013-2014 ACTUAL REV/EXP	2014-2015 ACTUAL REV/EXP	2015-2016 ADOPTED REV/EXP	2015-2016 PROJECTED REV/EXP	2016-2017 PROPOSED BUDGET	% OF CHANGE
<u>EXPENDITURES</u>						
General Support	5,473,644	5,090,383	4,298,869	4,322,967	4,390,924	2.14%
Instruction	16,428,968	17,304,489	18,985,779	17,736,799	18,808,894	-0.93%
Pupil Transportation	1,995,406	1,827,097	2,086,335	2,036,454	1,943,440	-6.85%
Undistributed (Benefits, Transfers, Debt Service)	10,779,169	11,646,434	12,033,223	11,869,165	11,947,679	-0.71%
TOTAL EXPENDITURES	\$34,677,187	\$35,868,403	\$37,404,206	\$35,965,385	\$37,090,937	-0.84%
<u>REVENUES</u>						
Non-Property Tax Revenue	6,327,658	6,482,073	6,456,388	6,466,044	6,710,850	3.94%
Appropriated Fund Balance	1,613,000	1,598,000	459,644	0	448,607	-2.40%
ERS Liability Reserve			688,963	0	700,000	1.60%
Local Tax Levy/STAR Payments	29,162,523	29,762,015	29,799,211	29,797,030	29,231,480	-1.91%
TOTAL REVENUES	\$37,103,182	\$37,842,088	\$37,404,206	\$36,263,074	\$37,090,937	-0.84%

REVENUES

The District anticipates non-tax revenues of \$6,710,850 in the 2016-2017 budget year. These non-tax revenues include State/Federal aid of \$6,088,388 (\$6,048,388 plus \$40,000), a \$254,462 or 4.7% increase over the 2015-16 state/federal aid amounts.

The State Aid proposal issued in January 2016 includes estimates based on unaudited October 2015 data while the proposal issued in March 2016 is based on partially audited January 2016 data. Since the State continues to audit our June 30, 2015 data, the estimated state aid for 2016-2017 **must** be adjusted to reflect anticipated enrollments, attendance, and expenditures for June 30, 2016. Therefore, the projected aid of \$6,088,388 is less than the projection of \$6,717,655 which shows unrealizable state aid in the areas of Private Excess Cost Aid, Transportation Aid, and Building Aid.

Textbook Aid is anticipated to be \$58.25 per pupil. Software Aid is budgeted at \$14.98 per pupil. Library Materials Aid is budgeted at \$6.25 per pupil. **The District has requested retroactive State aid monies in the amount of \$100,728 for the lease on the transportation facility for years 2010-11, 2011-12, 2012-13, and 2013-14. In addition, the District is owed an additional \$37,005 for prior year adjustments. The State will pay these amounts when the funds become available.**

Over the past few years, the District has not realized significant interest income. To better maximize this revenue source, the District continues to prepare cash flow projections and update this projection monthly, so any available funds can be invested to generate interest revenue. In general, the local property tax levy, in combination with the STAR (School Tax Relief) Program, supports the budget beyond the revenues generated by Appropriated Fund Balance, State/Federal Aid, and various other revenues. The Appropriated Fund Balance is \$1,148,607 for the 2016-17 budget that includes \$700,000 from the ERS Reserve Fund.

REVENUE SUMMARY	(a) 2013-2014 ACTUAL REV/EXP	(b) 2014-2015 ACTUAL REV/EXP	(c) 2015-2016 ADOPTED REV/EXP	(d) 2015-2016 PROJECTED REV/EXP	(e) 2016-2017 PROPOSED BUDGET	(e - c / c) % OF CHANGE
Total Miscellaneous Revenues/Federal	490,884	575,509	408,000	331,318	378,000	
Total State Aid Revenues	5,836,774	5,906,564	6,048,388	6,134,726	6,332,850	
	6,327,658	6,482,073	6,456,388	6,466,044	6,710,850	3.94%
Total Revenue Other Than Property Tax/STAR	6,327,658	6,482,073	6,456,388	6,466,044	6,710,850	3.94%
Appropriated Fund Balance	1,613,000	1,598,000	459,644	0	448,607	-2.40%
ERS Reserve		0	688,963	0	700,000	1.60%
Amount to be Raised by Property Tax/STAR	29,162,523	29,762,015	29,799,211	29,797,030	29,231,480	-1.91%
TOTAL REVENUES	\$37,103,182	\$37,842,088	\$37,404,206	\$36,263,074	\$37,090,937	-0.84%

CODE		(a)	(b)	(c)	(d)	(e)	(e - c / c)
		2013-2014 ACTUAL REV/EXP	2014-2015 ACTUAL REV/EXP	2015-2016 ADOPTED REV/EXP	2015-2016 PROJECTED REV/EXP	2016-2017 PROPOSED BUDGET	% OF CHANGE
A1081	In Lieu of Taxes	91					
A1090	Interest/Penalties on Property Taxes	55,970	53,437	55,000	55,000	55,000	0.00%
A1489	Other Charges for Services	0	0	3,000	3,000	3,000	
A2230	Day School Tuition Other Districts	50,390	40,944	50,000	40,000	50,000	
A2235	SERV TO BOCES	3,106	3,300				
A2280	Health Services Other Districts	36,441	41,813	40,000	40,000	40,000	
A2308	Health Services Other Districts	2,263		0	0	0	
		92,200	86,057	93,000	83,000	93,000	0.00%
A2401	Interest and Earnings	7,737	2,339	15,000	13,000	15,000	
A2413	Rental of Real Property	10,188	17,052	10,000	10,000	10,000	
A2440	Use of Buildings	0		0	0	0	
		17,925	19,391	25,000	23,000	25,000	0.00%
A2655	Sale of Equipment/supplies	1,485	8,532	0	0	0	
A2680	Workers' Compensation	0	0	0	0	0	
		1,485	8,532	0	0	0	0.00%
A2701	Refund BOCES Aided Services	153,622	379,108	150,000	150,318	150,000	
A2701.0	Refund of Prior Years	91,432	2,554	5,000	0	5,000	
A2730	MTA Tax	0		0	0	0	
A2770	Other Unclassified Revenues	37,948	9,278	40,000	10,000	40,000	
A2801	Interfund Revenues	0					
A5031	Interfund Transfers-Debt Service/Tax Cert	0		0	0	0	
		283,002	390,940	195,000	160,318	195,000	0.00%

CODE	NON-PROPERTY TAX/STAR REVENUES	(a)	(b)	(c)	(d)	(e)	(e-c/c)
		2013-2014 ACTUAL REV/EXP	2014-2015 ACTUAL REV/EXP	2015-2016 ADOPTED REV/EXP	2015-2016 PROJECTED REV/EXP	2016-2017 PROPOSED BUDGET	% OF CHANGE
A3101	Foundation Aid, includes:	3,524,426	4,719,029	3,176,826	3,416,538	3,268,076	
	High Tax Aid (Tax Limitation Aid)	0		505,490	505,490	505,490	
	Building Aid	0		471,062	429,067	471,062	
	Transportation	0		780,583	747,048	886,858	
A3103	BOCES Aid	848,849	719,968	649,743	723,962	832,460	
A3104	Excess Cost Aid	1,333,731	339,438	340,532	188,313	244,828	
A3260	Textbook Aid	83,764	81,492	114,117	79,337	112,983	
	Technology Aid	0		0	0	0	
A3262	Computer Software Aid	25,946	25,407	0	24,673	0	
A3262.1	Hardware Aid	10,186	10,631	10,035	10,005	11,093	
A3263	Library Materials Aid	9,872	10,600	0	10,293	0	
A3289	Other State Aid	0		0	0	0	
		5,836,774	5,906,564	6,048,388	6,134,726	6,332,850	4.70%
A4201	Federal Aid - Medicaid	40,212	17,153	40,000	10,000	10,000	
A4285	Federal Stabalization Aid						
A4289	Other Federal Aid						
		40,212	17,153	40,000	10,000	10,000	-75.00%
	TOTAL REVENUES OTHER THAN PROPERTY TAXES/STAR	\$6,327,658	\$6,482,073	\$6,456,388	\$6,466,044	\$6,710,850	3.94%

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<u>EXPENDITURE SUMMARY</u>	(a)	(b)	(c)	(d)	(e)	(e - c / c)
	2013-2014 ACTUAL REV/EXP	2014-2015 ACTUAL REV/EXP	2015-2016 ADOPTED REV/EXP	2015-2016 PROJECTED REV/EXP	2016-2017 PROPOSED BUDGET	% OF CHANGE
<u>GENERAL SUPPORT</u>						
Board of Education	42,740	34,181	64,214	56,434	64,414	
Central Administration	319,225	347,442	335,500	323,227	334,830	
Finance	528,230	677,513	561,550	576,299	543,720	
Staff	159,021	149,096	191,375	156,909	198,000	
Central Services	3,652,928	3,541,180	2,861,230	2,930,213	2,964,960	
Special Items	771,500	340,971	285,000	279,885	285,000	
	5,473,644	5,090,383	4,298,869	4,322,967	4,390,924	2.14%
<u>INSTRUCTION</u>						
Administration and Improvement	1,289,714	1,428,257	1,751,795	1,565,009	1,785,125	
Instruction - Teaching	7,924,762	8,405,009	8,931,752	8,263,038	8,757,178	
Special Schools	4,350,487	4,461,196	5,002,275	4,403,905	5,021,570	
Instructional Media	909,691	898,870	1,024,410	1,176,228	1,033,200	
Pupil Services and Activities	1,954,314	2,111,158	2,275,547	2,328,619	2,211,821	
	16,428,968	17,304,489	18,985,779	17,736,799	18,808,894	-0.93%
<u>PUPIL TRANSPORTATION</u>						
District Transportation	1,944,919	1,798,520	2,035,575	1,991,315	1,904,740	
Garage Building	50,487	28,577	50,760	45,139	38,700	
	1,995,406	1,827,097	2,086,335	2,036,454	1,943,440	-6.85%
<u>UNDISTRIBUTED</u>						
Community Services	0	0	0	0	0	
Employee Benefits	8,540,520	9,392,336	9,448,511	9,110,047	9,466,910	
Debt Service	1,595,281	1,625,544	1,939,712	2,114,118	1,835,769	
Interfund Transfers	643,368	628,554	645,000	645,000	645,000	
	10,779,169	11,646,434	12,033,223	11,869,165	11,947,679	-0.71%
TOTAL EXPENDITURES	\$34,677,187	\$35,868,403	\$37,404,206	\$35,965,385	\$37,090,937	-0.84%

BOARD OF EDUCATION

Most Board of Education, District Clerk, and District Meeting codes for 2016-2017 reflect adjustments in the area of policy development and school board training. The District now uses eBoard Solutions, an electronic program, for board agendas and minutes that is reducing paper expenses in the District.

The Board of Education section includes dues and conferences associated with the District's participation in the NYS School Boards Association (NYSSBA). NYSSBA membership supports Board Members and District Administrators with information regarding the rapid fiscal and legislative changes occurring in NYS education.

The District Clerk section supports this Board position (required by law) and all levels of funding associated with this position including board policy updates.

The District Meeting section reflects no increase in the costs associated with the State-wide budget vote scheduled for the third Tuesday in May. The 2016-17 proposed budget includes costs for the voting software resulting from the use of electronic voting machines.

ACCOUNT	DESCRIPTION	(a)	(b)	(c)	(d)	(e)	(e - c)	(e - c/c)
		2013-2014 ACTUAL EXPENSES/ ENCUMBRANCES	2014-15 ACTUAL EXPENSES/ ENCUMBRANCES	2015-16 ADOPTED BUDGET/ ADJUSTED	2015-16 PROJECTED EXPENSES/ ENCUMBRANCES	2016-17 PROPOSED BUDGET	INCREASE OR (DECREASE)	% INCREASE OR (DECREASE)
A 1010.400-00-2001	MISC-COUNTY INSTALLMENT FEES			-		-		
A 1010.400-00-2009	CONTRACTUAL	4,740.57	3,358.88	8,000	4,354	8,000		
A 1010.415-00-2009	TRAVEL & CONFERENCE	2,429.18	3,127.79	2,000	100	2,000		
A1010.490-00-2009	BOCES	9,022.00	4,099.20	5,000	4,795	5,200		
A 1010.500-00-2009	SUPPLIES & MATERIALS	134.67	543.83	500	592	500		
1010....	BOARD OF EDUCATION	16,326.42	11,129.70	15,500	9,840	15,700	200	1%
A 1040.160-09-2009	SALARIES-NON-INSTRUCTIONAL	15,883.23	13,980.42	20,214	15,842	20,214		
A 1040.415-00-2009	TRAVEL & CONFERENCE	250.00	430.00	1,200	1,080	1,200		
A 1040.500-00-2009	SUPPLIES & MATERIALS	227.81	333.95	500	552	500		
1040....	DISTRICT CLERK	16,361.04	14,744.37	21,914	17,473	21,914	-	0%
A 1060.160-09-2009	SALARIES-NON-INSTRUCTIONAL	-	-	2,000	2,000	2,000		
A 1060.400-00-2009	CONTRACTUAL	8,942.90	7,605.74	13,000	12,870	13,000		
A 1060.490-00-2009	BOCES		-	6,300	12,600	6,300		
A 1060.500-00-2009	SUPPLIES & MATERIALS	1,109.94	701.50	5,500	1,650	5,500		
1060....	DISTRICT MEETING	10,052.84	8,307.24	26,800	29,120	26,800	-	0%
10....	BOARD OF EDUCATION	42,740.30	34,181.31	64,214	56,434	64,414	200	0%

CENTRAL ADMINISTRATION

The Superintendent's salary and benefits are set by contract. The Superintendent's salary is budgeted at the 2015-16 level of \$195,000. Changes in support staff positions are evident in the Non-instructional salary code. All remaining codes for contractual, travel and conferences, professional services remain at 2015-16 levels. Every effort will be made to contain the expenses in all areas as the District begins a multi-year initiative to reduce expenditures.

ACCOUNT	DESCRIPTION	(a) 2013-2014 ACTUAL EXPENSES/ ENCUMBRANCES	(b) 2014-15 ACTUAL EXPENSES/ ENCUMBRANCES	(c) 2015-16 ADOPTED BUDGET/ ADJUSTED	(d) 2015-16 PROJECTED EXPENSES/ ENCUMBRANCES	(e) 2016-17 PROPOSED BUDGET	(e - c) INCREASE OR (DECREASE)	(e - c/c) % INCREASE OR (DECREASE)
A 1240.150-09-2009	SALARIES-PROFESSIONAL UNGRADED	207,312.50	199,062.50	195,000	195,000	195,000		
A 1240.160-09-2009	SALARIES-NON-INSTRUCTIONAL	100,462.43	128,744.88	109,000	106,400	108,330		
A 1240.161-09-2009	SALARIES-NON INSTRUCTIONAL O.T.	-	-	1,000	-	1,000		
A 1240.200-00-2009	EQUIPMENT	-	-	-	-	-		
A 1240.400-00-2009	CONTRACTUAL	4,012.76	2,709.36	6,000	2,663	6,000		
A 1240.415-00-2009	TRAVEL & CONFERENCE	4,914.44	4,376.42	8,000	5,451	8,000		
A 1240.440-00-0000	PROFESSIONAL SERVICES	-	8,492.00	10,000	6,700	10,000		
A 1240.500-00-2009	SUPPLIES & MATERIALS	2,522.57	4,057.07	6,500	7,013	6,500		
1240....CHIEF SCHOOL ADMINISTRATOR		319,224.70	347,442.23	335,500	323,227	334,830	(670)	0%
12....CENTRAL ADMINISTRATION		319,224.70	347,442.23	335,500	323,227	334,830	(670)	0%

FINANCE

The **Finance** Section includes all expenses associated with controlling District expenses, purchasing, auditing, and tax collection.

- The Business Administration section reflects a reduction due to personnel changes, position coding changes, and outsourcing of payroll and accounts payable functions within the Business Office. Codes for travel and conferences and BOCES Services remain at 2015-16 levels. There is an increase in the Supplies and Materials line to reflect actual supplies needed on an annual basis. Every effort will be made to contain the expenses in all areas as the District begins a multi-year initiative to reduce expenditures.
- The Auditing section provides for claims, internal, and external auditing services. All auditing functions are required by law for fiscal and financial oversight. The 2016-2017 reflects a reduction in funds for claims auditing services.
- The Treasurer section provides for salary, contractual, and supplies/materials costs for this position. This area has increased due to position coding changes in the Business Office.
- The Tax Collector section reflects no change. These expenses reflect the cost to collect school taxes during the 2016-2017 school year.
- The Purchasing section reflects the expense for the district to participate in cooperative purchasing initiatives with BOCES. These initiatives provide quality products and the lowest possible price.
- The Fiscal Agent Fee section reflects the expenses to issue notes and bonds for the capital construction projects and to file annual debt statements.

ACCOUNT	DESCRIPTION	(a) 2013-2014 ACTUAL EXPENSES/ ENCUMBRANCES	(b) 2014-15 ACTUAL EXPENSES/ ENCUMBRANCES	(c) 2015-16 ADOPTED BUDGET/ ADJUSTED	(d) 2015-16 PROJECTED EXPENSES/ ENCUMBRANCES	(e) 2016-17 PROPOSED BUDGET	(e-c) INCREASE OR (DECREASE)	(e-c/c) % INCREASE OR (DECREASE)
A 1310.150-09-2000	SALARIES-PROFESSIONAL UNGRADED	156,928.72	165,000.00	158,500	161,620	161,620		
A 1310.160-09-2000	SALARIES-NON-INSTRUCTIONAL	254,920.94	337,209.45	265,000	183,220	130,000		
A 1310.161-09-2000	SALARIES NON-INSTRUCTIONAL O.T.	117.44	141.10	2,000	39	2,000		
A 1310.200-00-2000	EQUIPMENT	-	-	-	-	-		
A 1310.400-00-2000	CONTRACTUAL	10,166.90	30,639.88	14,650	68,323	75,000		
A 1310.415-00-2000	TRAVEL & CONFERENCE	2,459.47	4,179.23	2,500	2,804	2,500		
A 1310.446-00-1001	MAINTENANCE CONTRACTS	-	-	-	-	-		
A 1310.490-00-2000	BOCES SERVICE	16,900.00	7,210.00	12,300	12,300	12,300		
A 1310.500-00-2000	SUPPLIES & MATERIALS	7,237.81	6,455.05	6,100	10,439	9,800		
1310....BUSINESS ADMINISTRATION		448,731.28	550,834.71	461,050	438,745	393,220	(67,830)	-15%
A 1320.160-09-2000	SALARIES-NON-INSTRUCTIONAL	7,170.52	7,723.10	20,000	13,878	10,000		
A 1320.440-00-2000	PROFESSIONAL SERVICES	53,670.00	54,275.00	50,000	48,100	50,000		
1320....AUDITING		60,840.52	61,998.10	70,000	61,978	60,000	(10,000)	-14%
A 1325.160-09-2009	SALARIES - TREASURER	7,296.15	5,000.00	5,000	18,827	65,000		
A 1325.400-00-2000	CONTRACTUAL	105.00	5,591.93	200	34,713	200		
A 1325.500-00-2000	SUPPLIES & MATERIALS	499.57	498.48	500	826	500		
1325....TREASURER		7,900.72	11,090.41	5,700	54,366	65,700	60,000	1053%
A 1330.160-09-2000	SALARIES-NON-INSTRUCTIONAL	2,254.52	5,000.00	5,000	5,000	5,000		
A 1330.400-00-2000	CONTRACTUAL	4,294.09	4,575.52	5,800	5,140	5,800		
1330....TAX COLLECTOR		6,548.61	9,575.52	10,800	10,140	10,800	-	0%
A 1345.490-00-2000	BOCES SERVICES	1,209.00	1,844.42	2,000	2,000	2,000		
1345....PURCHASING		1,209.00	1,844.42	2,000	2,000	2,000	-	0%
A 1380.400-00-2000	CONTRACTUAL	3,000.00	42,169.39	12,000	9,071	12,000		
1380....FISCAL AGENT FEE		3,000.00	42,169.39	12,000	9,071	12,000	-	0%
13....FINANCE		528,230.13	677,512.55	561,550	576,299	543,720	(17,830)	-3%

STAFF

- The Legal section provides for the retainer and hourly costs for general counsel, tax certiorari proceedings, and other legal expenses pertaining to litigation and negotiations.
- The Personnel section represents expenses applicable to maintaining District staffing records, personnel advertising, fingerprinting mandated by the SAVE Legislation, and costs to fill employment vacancies. The District participates in BOCES COSERs to facilitate these personnel initiatives.
- The Records Management section supports – both direct and in-kind efforts – for maintaining all District records according to the Board adopted ED-1 document. There is an initiative to digitize archival records to alleviate storage issues. In the past, the District has applied for and received competitive records management grants. Every effort will be made to participate in competitive grants in the future in the area of records management.
- The Public Information section reflects an increase in publishing District newsletters. In 2013-14, the production of two (2) newsletters through BOCES was begun. The 2016-17 budgetary appropriation includes the expenses associated with publishing four (4) newsletters per year. The budget newsletter and six day notice are required by law.

ACCOUNT	DESCRIPTION	(a) 2013-2014 ACTUAL EXPENSES/ ENCUMBRANCES	(b) 2014-15 ACTUAL EXPENSES/ ENCUMBRANCES	(c) 2015-16 ADOPTED BUDGET/ ADJUSTED	(d) 2015-16 PROJECTED EXPENSES/ ENCUMBRANCES	(e) 2016-17 PROPOSED BUDGET	(e - c) INCREASE OR (DECREASE)	(e - c/c) % INCREASE OR (DECREASE)
A 1420.441-00-2009	LEGAL	96,186.57	92,213.09	105,000	64,000	105,000	-	
1420....LEGAL		96,186.57	92,213.09	105,000	64,000	105,000	-	0%
A 1430.400-00-2009	CONTRACTUAL	9,514.27	1,334.88	10,000	16,614	10,000		
A 1430.415-00-2009	TRAVEL & CONFERENCE		580.91	1,000	520	1,000		
A 1430.441-00-2009	LEGAL	-	-	-	-	-		
A 1430.490-00-2009	BOCES SERVICES	22,802.40	29,582.25	31,900	31,900	35,000		
A 1430.500-00-2009	SUPPLIES & MATERIALS		546.92	1,000	1,500	1,000		
1430....PERSONNEL		32,316.67	32,044.96	43,900	50,534	47,000	3,100	7%
A 1460.160-09-2009	SALARIES-NON-INSTRUCTIONAL	8,000.00	8,000.00	8,000	8,000	8,000		
A 1460.400-00-2009	CONTRACTUAL	-	-	-	-	-		
A 1460.490-00-2009	BOCES	-	-	11,475	11,475	15,000		
1460....RECORDS MANAGEMENT		8,000.00	8,000.00	19,475	19,475	23,000	3,525	18%
A 1480.400-00-2009	CONTRACTUAL	12,114.01	895.50	4,000	3,900	4,000		
A 1480.490-00-2009	BOCES SERVICES - PUBLIC INFO	10,404.00	15,942.40	19,000	19,000	19,000		
A 1480.500-00-2009	SUPPLIES & MATERIALS	-	-	-	-	-		
1480....PUBLIC INFORMATION & SERVICES		22,518.01	16,837.90	23,000	22,900	23,000	-	0%
14....STAFF		159,021.25	149,095.95	191,375	156,909	198,000	6,625	3%

CENTRAL SERVICES

- The Operations of Plant section reflects all expenses associated with cleaning and maintaining District buildings and grounds. For 2016-2017, most budgetary appropriations will remain at the same level as in 2015-16. The equipment code represents the replacement of a specialized tractor/mower needed to maintain school grounds. All utility codes will remain at current year levels even though the winter was mild. In the 2015-16 budget, the lease of the bus garage was removed since the new transportation facility opened at the Pawling Middle School/High School complex. The codes for Other Purchased Services and Supplies & Materials are increasing to better reflect the expenses required for maintaining all District buildings. Other purchased services code include expenses for the school resource officer, garbage removal, pest control, public address systems, elevator maintenance, security, and fire alarm systems.

- As a cost savings measure, the District participated in a cooperative bid for electric with Dutchess BOCES in 2014-2015. The District will be monitoring electric consumption on a monthly basis to better manage this expense.

ACCOUNT	DESCRIPTION	(a) 2013-2014 ACTUAL EXPENSES/ ENCUMBRANCES	(b) 2014-15 ACTUAL EXPENSES/ ENCUMBRANCES	(c) 2015-16 ADOPTED BUDGET/ ADJUSTED	(d) 2015-16 PROJECTED EXPENSES/ ENCUMBRANCES	(e) 2016-17 PROPOSED BUDGET	(e - c) INCREASE OR (DECREASE)	(e - c/c) % INCREASE OR (DECREASE)
A 1620.160-09-3000	SALARIES-NON-INSTRUCTIONAL	661,172.05	652,964.02	660,000	650,430	691,500		
A 1620.161-09-3000	SALARIES NON-INSTRUCTIONAL O.T.	34,864.75	42,323.16	48,000	56,010	48,000		
A 1620.162-09-3000	SALARIES-NON-INSTRUCT-SUBSTITUTES	17,232.99	8,737.14	16,000	20,751	16,000		
A 1620.163-09-3000	SALARIES-NON-INSTRUCT-SUMMER	37,821.26	35,608.44	35,000	35,000	35,000		
A 1620.200-05-3006	EQUIPMENT	61,272.83	106,565.31	79,300	79,300	68,000		
A 1620.400-05-3006	CONTRACTUAL	53,944.42	9,932.53	10,000	4,200	10,000		
A 1620.415-05-3006	TRAVEL & CONFERENCE	2,889.43	2,432.18	5,230	3,795	5,000		
A 1620.420-05-3006	UNIFORMS	7,425.81	4,822.98	11,500	8,701	11,500		
A 1620.421-05-3016	FUEL OIL - ELEM.SCH.	103,836.18	69,249.71	114,700	37,700	114,700		
A 1620.421-05-3026	FUEL OIL - HIGH SCH.	81,393.80	92,830.95	96,200	45,200	96,200		
A 1620.421-05-3046	FUEL OIL - MIDDLE SCH.	107,753.79	55,672.00	96,200	28,200	96,200		
A 1620.422-05-3016	ELECTRIC - ELEM. SCH.	56,096.77	49,373.54	64,400	44,400	64,400		
A 1620.422-05-3026	ELECTRIC - HIGH SCH.	60,759.96	56,388.73	67,000	57,000	67,000		
A 1620.422-05-3046	ELECTRIC - MIDDLE SCH.	87,162.06	81,847.25	86,200	81,200	86,200		
A 1620.423-05-3006	GAS HEATING	564.38	473.80	1,000	-	1,000		
A 1620.424-05-3006	TELEPHONE	12,622.35	26,081.60	21,000	28,707	21,000		
A 1620.425-05-3006	WATER & SEWER	20,758.39	19,719.27	25,000	25,000	25,000		
A 1620.430-05-3006	ADMINISTRATIVE OFFICES	71,880.00	74,036.40	75,000	74,100	76,500		
A 1620.431-05-3001	LEASE OF BUS GARAGE	143,489.39	124,999.86	-	-	-		
A 1620.442-05-3006	ARCH/ENGINEER/APPRaisal	420,350.00	442,917.54	60,000	60,384	60,000		
A 1620.443-05-3006	MEDICAL/HEALTH	40.46	110.76	-	-	-		
A 1620.444-05-3006	OTHER PURCHASED SERVICES	252,932.37	244,611.06	241,500	469,136	283,950		
A 1620.445-05-3006	REPAIRS	18,514.45	44,295.59	39,000	41,673	39,000		
A 1620.446-05-3006	MAINTENANCE CONTRACTS	14,731.92	18,831.20	-	-	-		
A 1620.447-05-3006	REFUSE REMOVAL	46,118.71	44,876.71	-	-	-		
A 1620.448-05-3006	CONTRACTED BLDG. OPERATION REPAIRS	29,586.50	-	-	-	-		
A 1620.490-05-3006	BOCES SERVICES	201,400.93	201,694.05	130,500	130,500	135,000		
A 1620.500-05-3006	SUPPLIES & MATERIALS	187,128.81	154,466.65	90,000	94,840	90,000		
1620....OPERATION OF PLANT		2,793,744.76	2,665,862.43	2,072,730	2,076,227	2,141,150	68,420	3%

CENTRAL SERVICES cont'd

- The District continues to schedule small projects and NYS Code improvements (safety, security, site paving, lighting & switching, computer monitoring & controls, cooling & ventilation, field and “smoke zone” improvements, and generator at PMS) prioritized using the Building Condition Survey. The Building Condition Survey evaluates all facilities and identifies areas that are in need of repair or renovation.

- There is a second proposition for capital improvement projects. The District is seeking voter approval to spend \$3.0 million on several projects at Pawling Elementary School, Pawling Middle School, and Pawling High School at no additional cost to the taxpayers. The District is seeking to replace the 50-year old windows in the high school; make improvements to the stage rigging and lighting systems in the high school auditorium, make improvements to District athletic fields, make improvements in ventilation at several locations in the middle school and high school; upgrade exterior lighting at all three schools, make improvements in the high school cafeteria, to repave and improve parking on the middle/high school campus; make fire safety improvements at the elementary and high school; relocate the elementary school main office for improved security, and to install a 30kw generator at the middle school to secure our computer servers , communication systems, and food storage in the event of a power outage.

- The Maintenance of Plant section reflects contract salaries for maintenance and grounds personnel. The equipment capitalization amount has been established at \$5,000. Most budgetary appropriations for 2016-17 remain at the 2015-16 levels for grounds, repairs, contracted building maintenance, BOCES services, and supplies/materials needed to maintain the buildings and grounds at all school buildings.

ACCOUNT	DESCRIPTION	(a)	(b)	(c)	(d)	(e)	(e - c)	(e - c / c)
		2013-2014 ACTUAL EXPENSES/ ENCUMBRANCES	2014-15 ACTUAL EXPENSES/ ENCUMBRANCES	2015-16 ADOPTED BUDGET/ ADJUSTED	2015-16 PROJECTED EXPENSES/ ENCUMBRANCES	2016-17 PROPOSED BUDGET	INCREASE OR (DECREASE)	% INCREASE OR (DECREASE)
A 1621.160-09-2000	SALARIES NON-INSTRUCTIONAL	114,053.32	117,436.67	111,000	117,966	115,510		
A 1621.160-09-3000	SALARIES-NON INSTRUCTIONAL	285,402.76	308,536.67	315,000	316,207	324,800		
A 1621.161-09-3000	SALARIES NON-INSTRUCTIONAL O.T.	27,796.78	34,285.04	25,000	29,558	25,000		
A 1621.200-05-3006	EQUIPMENT	18,108.70	5,075.00	-	-	-		
A 1621.201-05-3016	EQUIPMENT - ELEM.SCH.	-	-	-	-	-		
A 1621.202-05-3026	EQUIPMENT - HIGH SCH.	19,379.07	-	-	-	-		
A 1621.204-05-3046	EQUIPMENT - MIDDLE SCHOOL	-	-	-	-	-		
A 1621.405-05-3000	INSURANCE - MAIN.GARAGE	16,680.00	8,512.00	9,000	9,000	9,000		
A 1621.420-05-3000	GASOLINE	5,647.61	5,447.58	8,000	5,223	8,000		
A 1621.421-05-1000	FUEL OIL - MAIN. GARAGE	8,248.76	5,123.55	7,500	7,500	7,500		
A 1621.422-05-1000	ELECTRIC - MAIN.GARAGE	2,830.89	2,736.24	2,000	2,000	2,000		
A 1621.424-05-3006	REPAIRS CARPET/TILES	27,483.12	54,359.15	73,000	75,799	73,000		
A 1621.425-05-3006	PAINTING FIELDS	-	-	-	-	-		
A 1621.429-05-3006	GROUNDNS	21,299.78	18,864.37	-	-	-		
A 1621.445-05-3006	REPAIRS	26,959.12	8,781.00	38,400	29,395	38,400		
A 1621.448-05-1000	CONTRACTED BLDG MAINTENANCE REPAIRS	39,532.28	19,931.00	-	200	-		
A 1621.448-05-3006	CONTRACTED GROUNDS REPAIRS	-	1,936.62	-	-	-		
A 1621.490-05-3006	BOCES SERVICES	21,831.09	21,202.10	26,100	26,100	26,100		
A 1621.500-05-3006	SUPPLIES & MATERIALS	48,580.21	41,383.47	38,000	48,434	38,000		
1621.....	MAINTENANCE OF PLANT	683,833.49	653,610.46	653,000	667,382	667,310	14,310	2%

CENTRAL SERVICES cont'd

- Central Printing and Mailing reflects the costs associated with district wide copying and mailing, including the printing by BOCES of instructional modules. The district utilizes the bidding process, BOCES bidding, county contracts, and state contracts to purchase copy paper. The District has initiated a cost savings by leasing copier/printers through BOCES COSERS. These leases generate BOCES aid. These leases expire at the end of the 2016-2017 school year and will require new leases negotiated through BOCES.
- Central Data Processing provides service for the installation and maintenance of the district-wide technology program including the administrative computer networks, internet access, and BOCES services. Some technology expenses are found in the Computer Assisted Instruction Section. As mentioned above, the District participates in lease purchases through BOCES to improve efficiency and effectiveness through cost saving measures. These cost saving measures will generate BOCES aid.

ACCOUNT	DESCRIPTION	(a) 2013-2014 ACTUAL EXPENSES/ ENCUMBRANCES	(b) 2014-15 ACTUAL EXPENSES/ ENCUMBRANCES	(c) 2015-16 ADOPTED BUDGET/ ADJUSTED	(d) 2015-16 PROJECTED EXPENSES/ ENCUMBRANCES	(e) 2016-17 PROPOSED BUDGET	(e - c) INCREASE OR (DECREASE)	(e - c/c) % INCREASE OR (DECREASE)
A 1670.411-00-2000	POSTAGE	43,617.74	73,376.53	35,000	30,088	35,000		
A 1670.412-00-2000	PRINTING	5,832.96	1,921.03	10,000	10,000	10,000		
A 1670.490-00-2000	BOCES SERVICES	59,000.00	47,855.00	54,000	74,710	75,000		
A1670.500-00-2000	SUPPLIES & MATERIALS	-	9,446.70	10,000	14,999	10,000		
1670....	CENTRAL PRINTING & MAILING	108,450.70	132,599.26	109,000	129,798	130,000	21,000	19%
A 1680.162-09-2000	SALARIES-NON-INSTRUCT-EXTRA PAY	-	-	-	-	-		
A 1680.200-00-2000	EQUIPMENT	-	9,097.73	-	9,098	-		
A 1680.400-00-2000	CONTRACTUAL	21,267.94	31,607.73	10,000	22,400	10,000		
A 1680.490-00-2000	BOCES SERVICES	37,854.17	12,337.48	6,500	-	6,500		
A 1680.500-00-2000	SUPPLIES & MATERIALS	7,776.47	36,065.10	10,000	25,308	10,000		
1680....	CENTRAL DATA PROCESSING	66,898.58	89,108.04	26,500	56,806	26,500	-	0%
16....	CENTRAL SERVICES	3,652,927.53	3,541,180.19	2,861,230	2,930,213	2,964,960	103,730	4%

SPECIAL ITEMS

- The Unallocated Insurance section remains at the 2015-2016 level and covers costs for property/casualty insurance for all school buildings and contents, including the new transportation facility. The District utilized a Request for Proposal (RFP) for this service during the 2014-2015 school year to reduce costs.
- School Association Dues cover District participation in associations, such as New York State School Boards Association, Dutchess BOCES, Mid-Hudson School Study Council, New York State Council of School Superintendents, New York State Association of School Business Officials, and Pawling Chamber of Commerce.
- The Refund of Real Property Taxes code is used for settlement and court ordered reductions filed by litigants with certiorari claims against the District that require a refund of taxes paid for previous school years.
- The MTA Payroll Tax Liability code reflects a mandated tax for all employers in Westchester, Dutchess, Rockland, and Orange Counties. In 2011-12, the District was required to pay this tax for all employees who worked in Dutchess County locations. This expense was reimbursed to the District and a corresponding revenue was budgeted. This tax is no longer in place.
- The BOCES Administrative Charge allocation reflects the expense for general administrative services and facility rentals as a component district of Dutchess BOCES. The BOCES Administration recognizes the economic difficulties facing its component districts.

ACCOUNT	DESCRIPTION	(a) 2013-2014 ACTUAL EXPENSES/ ENCUMBRANCES	(b) 2014-15 ACTUAL EXPENSES/ ENCUMBRANCES	(c) 2015-16 ADOPTED BUDGET/ ADJUSTED	(d) 2015-16 PROJECTED EXPENSES/ ENCUMBRANCES	(e) 2016-17 PROPOSED BUDGET	(e - c) INCREASE OR (DECREASE)	(e - c/c) % INCREASE OR (DECREASE)
A 1910.405-00-2000	INSURANCE	105,034.17	91,142.35	91,000	89,348	91,000		
1910....	UNALLOCATED INSURANCE	105,034.17	91,142.35	91,000	89,348	91,000	-	0%
A 1920.410-00-2000	DUES & FEES	23,385.05	17,221.50	22,000	20,029	22,000		
1920....	SCHOOL ASSOCIATION DUES	23,385.05	17,221.50	22,000	20,029	22,000	-	0%
A 1930.409-00-0000	JUDGEMENT & CLAIMS	-	-	-	-	-		
1930....	JUDGMENTS & CLAIMS	-	-	-	-	-	-	#DIV/0!
A 1964.400-00-0000	REFUND OF REAL PROPERTY TAXES	477,500.18	64,818.19	-	999	-		
1964....	REFUND OF REAL PROPERTY TAXES	477,500.18	64,818.19	-	999	-	-	#DIV/0!
A 1980.400-00-0000	PAYMENT OF MTA PAYROLL TAX	-	-	-	-	-		
1980....		-	-	-	-	-	-	#DIV/0!
A 1981.490-00-2000	BOCES SERVICES	165,581.01	167,789.00	172,000	169,508	172,000		
1981....	BOCES ADMINISTRATIVE COSTS	165,581.01	167,789.00	172,000	169,508	172,000	-	0%
19....	SPECIAL ITEMS	771,500.41	340,971.04	285,000	279,885	285,000	-	0%
1....	GENERAL SUPPORT	5,473,644.32	5,090,383.27	4,298,869	4,322,967	4,390,924	92,055	2%

INSTRUCTION – ADMINISTRATION & IMPROVEMENT

- Curriculum Development and Supervision codes include allocations for the administration of curriculum, instruction, assessments, and evaluations. Curriculum Development is utilized for staff development, curriculum writing, curriculum mapping, and conference attendance as required by the State to maintain professional certification. Changes in positions within Central Office has led to a decrease in this area.
- The Supervision Regular School section supports the administration of our three schools. Salaries for building level administrators are included. All contractual and supplies/materials codes have been evaluated for possible reductions or eliminations. The budgetary funds for equipment have been re-allocated to supplies since the equipment capitalization amount has been established at \$5,000.
- The Special Schools section reflects a recoding of expenses for the administrative support in the areas of Special Education, Guidance, Nursing, English Language Learners, Psychologists, and Social Worker.

ACCOUNT	DESCRIPTION	(a) 2013-2014 ACTUAL EXPENSES/ ENCUMBRANCES	(b) 2014-15 ACTUAL EXPENSES/ ENCUMBRANCES	(c) 2015-16 ADOPTED BUDGET/ ADJUSTED	(d) 2015-16 PROJECTED EXPENSES/ ENCUMBRANCES	(e) 2016-17 PROPOSED BUDGET	(e - c) INCREASE OR (DECREASE)	(e - c/c) % INCREASE OR (DECREASE)
A 2010.150-09-1000	SALARIES-PROFESSIONAL UNGRADED	124,950.00	156,187.50	150,000	153,330	156,000		
A 2010.150-09-2000	SALARIES-PROFESSIONAL UNGRADED	102,359.01	136,124.37	-	-	-		
A 2010.150-99-2000	SALARIES ADMIN SUMMER	-	-	-	-	-		
A 2010.160-09-2000	SALARIES-NON INSTRUCTIONAL	42,611.67	45,365.46	47,700	4,917	-		
A 2010.200-50-2009	EQUIPMENT (HEALTH & WELLNESS)	-	-	-	-	-		
A 2010.400-10-2009	CONTRACTUAL	5,157.62	200.00	2,000	-	2,000		
A 2010.415-00-8008	STAFF DEVELOPMENT	12,156.25	-	-	-	-		
A 2010.415-10-2009	TRAVEL & CONFERENCES	772.99	6,984.01	4,000	4,586	4,000		
A 2010.490-10-1009	BOCES SERVICES	-	-	-	-	-		
A 2010.500-10-2009	SUPPLIES & MATERIALS	1,964.93	2,099.83	2,000	1,978	2,000		
2010....CURRICULUM DEVEL & SUPERVISION		289,972.47	346,961.17	205,700	164,811	164,000	(41,700)	-20%
A 2020.150-09-2000	SALARIES-PROFESSIONAL UNGRADED	639,410.07	660,027.59	750,000	693,808	776,500		
A 2020.160-09-2000	SALARIES-NON INSTRUCTIONAL	237,280.08	262,393.84	235,000	238,736	245,000		
A 2020.161-09-2000	SALARIES NON-INSTRUCTIONAL O.T.	224.56	112.28	7,500	7,144	7,500		
A 2020.162-09-2000	SALARIES-NON INSTRUCT-SUBSTITUTES	2,712.50	3,450.00	2,400	2,120	2,400		
A 2020.200-01-2001	EQUIPMENT PES	-	-	-	-	-		
A 2020.200-02-2002	EQUIPMENT PHS	-	-	-	-	-		
A 2020.200-04-2004	EQUIPMENT PMS	-	-	-	-	-		
A 2020.400-01-2001	CONTRACTUAL PES	755.00	-	2,250	200	2,300		
A 2020.400-02-2002	CONTRACTUAL PHS	8,527.00	10,887.37	26,575	21,177	18,575		
A 2020.400-04-2004	CONTRACTUAL PMS	-	753.00	1,800	1,596	1,000		
A 2020.415-01-2001	TRAVEL & CONFERENCE PES	47.95	705.97	2,000	70	2,000		
A 2020.415-02-2002	TRAVEL & CONFERENCE PHS	35.74	42.88	500	500	500		
A 2020.415-04-2004	TRAVEL & CONFERENCE PMS	168.96	25.00	2,000	263	2,800		
A 2020.500-01-2001	SUPPLIES & MATERIALS PES	6,166.48	5,764.18	6,100	5,646	6,100		
A 2020.500-02-2002	SUPPLIES & MATERIALS PHS	8,566.00	4,974.50	11,000	11,946	11,500		
A 2020.500-04-2004	SUPPLIES & MATERIALS PMS	3,554.56	2,908.51	35,500	33,981	52,050		
2020....SUPERVISION-REGULAR SCHOOL		907,448.90	952,045.12	1,082,625	1,017,187	1,128,225	45,600	4%
A 2040.150-09-2000	SALARIES-PROFESSIONAL UNGRADED		-	139,000	148,352	141,500		
A 2040.160-09-2000	SALARIES-NON INSTRUCTIONAL			90,920	92,926	117,850		
A 2040.400-09-2000	CONTRACTUAL				-			
A 2040.415-09-2000	TRAVEL & CONFERENCE				-			
A 2040.500-09-2000	SUPPLIES & MATERIALS			5,000	-	5,000		
2040....SPECIAL SCHOOLS		-	-	234,920	241,278	264,350	29,430	13%

INSTRUCTION – ADMINISTRATION & IMPROVEMENT cont'd

- Research, Planning, & Evaluation and In-Service Training allocations provide the resources to fund school improvement initiatives through instructional activities and in-service training programs. Staff development, curriculum writing, curriculum mapping, and conference attendance are required by the State to maintain professional certification and improve evaluation programs. The District will continue to utilize grant funding and BOCES to support curriculum writing and professional development in the areas of evaluating, summarizing, and analyzing test data for the improvement of student performance.

ACCOUNT	DESCRIPTION	(a)	(b)	(c)	(d)	(e)	(e-c)	(e-c/c)
		2013-2014 ACTUAL EXPENSES/ ENCUMBRANCES	2014-15 ACTUAL EXPENSES/ ENCUMBRANCES	2015-16 ADOPTED BUDGET/ ADJUSTED	2015-16 PROJECTED EXPENSES/ ENCUMBRANCES	2016-17 PROPOSED BUDGET	INCREASE OR (DECREASE)	% INCREASE OR (DECREASE)
A 2060.440-00-2009	PROFESSIONAL SERVICES	18,718.30	9,035.00	30,000	3,000	30,000		
2060....RESEARCH, PLANNING & EVALUAT		18,718.30	9,035.00	30,000	3,000	30,000	-	0%
A 2070.152-09-2000	SALARIES-PRO. UNG. EXTRA PAY	25,123.00	34,688.05	98,550	58,622	98,550		
A 2070.400-10-2009	CONTRACTUAL	-	-	5,000	6,199	5,000		
A 2070.415-10-2009	TRAVEL & CONFERENCES	-	2,797.88	3,000	1,817	3,000		
A 2070.490-10-2009	BOCES SERVICES	48,451.66	79,418.09	88,000	69,934	88,000		
A 2070.500-10-2009	SUPPLIES	-	3,311.69	4,000	2,162	4,000		
2070....INSERVICE TRAINING-INSTRUCTION		73,574.66	120,215.71	198,550	138,733	198,550	-	0%
20....ADMIN & IMPROVEMENT		1,289,714.33	1,428,257.00	1,751,795	1,565,009	1,785,125	33,330	2%

INSTRUCTIONAL TEACHING

- Regular School Instruction codes reflect the District's focus on improving and maintaining educational programs for students. The budgetary funds for equipment have been re-allocated to supplies since the equipment capitalization amount has been established at \$5,000. The contractual and travel & conference expenses reflect the District's initiative for staff development. The lease of equipment code has been eliminated as the lease on the printer/copier has been ended. The textbook allocations reflect the purchase of workbooks and other manipulatives needed for instructional purposes. The New Adoptions allocation reflects the purchase of a specialized series at all grade levels and are driven by curriculum changes. The supplies & materials allocations include general classroom supplies that are purchased through a cooperative bid with Clarkstown Central School District as the Lead Agency. A software program streamlines this purchasing process reducing the need to organize our own bids. The District has participated in this cooperative for several years.
- The BOCES services codes provides services for our students, such as high school equivalency, hospital tutoring, distance learning, and textbook coordination. All BOCES programs are reviewed for need and use in maintaining educational programs.
- The Academic Intervention allocation reflects instructional salaries and supplies & materials for providing these mandated services.

ACCOUNT	DESCRIPTION	(a)	(b)	(c)	(d)	(e)	(e-c)	(e-c/c)
		2013-2014 ACTUAL EXPENSES/ ENCUMBRANCES	2014-15 ACTUAL EXPENSES/ ENCUMBRANCES	2015-16 ADOPTED BUDGET/ ADJUSTED	2015-16 PROJECTED EXPENSES/ ENCUMBRANCES	2016-17 PROPOSED BUDGET	INCREASE OR (DECREASE)	% INCREASE OR (DECREASE)
A 2110.110-09-1000	SALARIES-KINDERGARTEN HALF DAY	-	-	-	-	-		
A 2110.120-09-1000	SALARIES-FULL DAY K-6 TEACHING	3,200,382.04	-	-	-	-		
A 2110.120-09-1000	SALARIES-FULL DAY K-3 TEACHING	-	2,070,726.79	2,840,000	2,169,483	2,230,000		
A 2110.121-09-1000	SALARIES-FULL DAY 4-6 TEACHING	-	1,194,527.22	1,190,000	1,217,844	1,510,000		
A 2110.120-09-1000	NEW POSITION-READING ES - 0.5	-	-	-	-	-		
A 2110.120-09-1000	AIS TEACHER	-	-	-	-	-		
A 2110.120-88-1112	STIMULUS FUNDS - PROF SAL - 11-12	-	-	-	-	-		
A 2110.130-09-1000	SALARIES-SECONDARY	3,211,794.53	3,617,633.65	3,350,000	3,589,594	3,357,000		
A 2110.130-09-1000	NEW POSITION-READING MS - 0.5	-	-	-	-	-		
A 2110.130-99-1000	STIMULUS OTHER TEACHING 2009-2010	-	-	-	-	-		
A 2110.140-09-1000	SALARIES-SUBSTITUTE TEACHING	384,236.10	359,373.97	304,000	355,737	400,000		
A 2110.142-09-1000	TUTORING REGULAR INSTRUCTION	-	-	-	8,325	25,000		
A 2110.150-09-1000	SALARIES-PROFESSIONAL UNGRADED	-	-	-	-	-		
A 2110.155-09-1000	SALARIES-TEACHING ASSISTANTS	23,184.00	-	-	-	-		
A 2110.160-09-1000	SALARIES-NON INSTRUCTIONAL	194,893.62	202,969.47	216,000	206,554	253,000		
A 2110.160-09-1000	NEW POSITION-MONITOR MS - 0.4	-	-	-	-	-		
A 2110.161-09-1000	SALARIES NON-INSTRUCTIONAL O.T.	-	-	-	-	-		
A 2110.162-09-1000	SALARIES-NON INSTRUNCT-SUBSTITUTES	27,772.49	21,808.18	21,000	26,543	21,000		
A 2110.200-01-1001	EQUIPMENT - PES	-	-	-	-	-		
A 2110.200-02-1002	EQUIPMENT - PHS	-	-	-	-	-		
A 2110.200-04-1004	EQUIPMENT - PMS	-	12,760.00	15,000	13,029	-		
A 2110.400-01-1001	CONTRACTUAL - PES	4,549.75	4,537.91	6,850	5,600	9,000		
A 2110.400-02-1002	CONTRACTUAL - PHS	12,620.91	15,850.34	27,000	21,438	32,250		
A 2110.400-04-1004	CONTRACTUAL - PMS	11,949.96	14,406.57	9,075	8,409	9,650		
A 2110.415-01-1001	TRAVEL & CONFERENCE PES	258.15	962.92	2,500	576	4,000		
A 2110.415-02-1002	TRAVEL & CONFERENCE PHS	2,368.85	14,856.19	17,250	4,811	13,100		
A 2110.415-04-1004	TRAVEL & CONFERENCE PMS	1,256.43	785.48	6,200	3,872	5,200		
A 2110.435-00-1000	LEASE OF EQUIPMENT	11,417.04	-	-	-	-		
A 2110.446-04-1004	MAINTENANCE CONTRACTS PMS	-	-	-	-	-		
A 2110.470-00-1000	TUITION	3,366.69	486.00	5,000	2,000	5,000		
A 2110.480-01-1001	TEXTBOOKS PES	34,986.64	52,879.92	46,252	44,269	46,045		
A 2110.480-02-1002	TEXTBOOKS PHS	35,400.47	29,888.62	22,150	22,466	48,700		
A 2110.480-04-1004	TEXTBOOKS PMS	19,496.33	63,983.25	31,000	46,840	20,793		
A 2110.480-08-1000	TEXTBOOK LOAN LAW	23,434.70	26,283.38	38,000	38,000	38,000		
A2110.480-10-2009	TEXTBOOK NEW ADOPTIONS	-	76,414.10	84,000	1,880	84,000		
A 2110.490-00-1000	BOCES SERVICES	73,360.02	76,933.02	104,000	124,710	104,000		
A 2110.500-01-1001	SUPPLIES & MATERIALS PES	33,289.67	37,838.58	42,800	41,579	46,675		

B L A N K

ACCOUNT	DESCRIPTION	(a) 2013-2014 ACTUAL EXPENSES/ ENCUMBRANCES	(b) 2014-15 ACTUAL EXPENSES/ ENCUMBRANCES	(c) 2015-16 ADOPTED BUDGET/ ADJUSTED	(d) 2015-16 PROJECTED EXPENSES/ ENCUMBRANCES	(e) 2016-17 PROPOSED BUDGET	(e - c) INCREASE OR (DECREASE)	(e - c/c) % INCREASE OR (DECREASE)
A 2110.500-02-1002	SUPPLIES & MATERIALS PHS	40,912.54	61,101.32	64,500	64,734	72,700		
A 2110.500-04-1004	SUPPLIES & MATERIALS PMS	26,501.30	26,243.77	30,050	27,030	40,515		
A 2110.501-01-1001	SUPPLIES (DISCRETIONARY) PES	2,556.08	2,894.12	3,600	3,874	3,600		
A 2110.501-02-1002	SUPPLIES (DISCRETIONARY) PHS	2,014.94	2,018.56	4,000	4,184	4,000		
A 2110.501-04-1004	SUPPLIES (DISCRETIONARY) PMS	2,052.56	1,833.43	3,225	3,119	3,150		
2110....TEACHING-REGULAR SCHOOL		7,384,055.81	7,989,996.76	8,483,452	8,056,501	8,386,378	(97,074)	-1%
A 2190.120-09-1009	SALARIES-FULL DAY K-6 TEACHING	396,718.38	309,585.30	340,000	99,322	260,000		
A 2190.130-09-1009	SALARIES-SECONDARY	143,707.45	105,139.22	108,000	107,063	110,500		
A 2190.155-09-1009	SALARIES - TEACHING ASSISTANTS	-	-	-	-	-		
A 2190.500-01-1004	SUPPLIES & MATERIALS PES	280.68	287.50	300	152	300		
A 2190.500-02-1002	SUPPLIES & MATERIALS PHS	-	-	-	-	-		
A 2190.500-04-1004	SUPPLIES & MATERIALS PMS	-	-	-	-	-		
2190....ACADEMIC INTERVENTION		540,706.51	415,012.02	448,300	206,537	370,800	(77,500)	-17%
21....TEACHING		7,924,762.32	8,405,008.78	8,931,752	8,263,038	8,757,178	(174,574)	-2%

STUDENTS WITH DISABILITIES

- The Program for Students with Disabilities section provides allocations for self-contained, inclusion, occupational therapy, physical therapy, resource room, and speech program services in-district, as well as tuition for placements in other public schools, private schools, and BOCES.
- All codes have been reviewed for need and appropriateness to continue enhancing student performance and achievement.
- A class was started at the Pawling High School to provide students with the most appropriate placements in a Least Restrictive Environment (LRE). Any expenses for this initiative will reduce tuition increases for outside placements.
- Contractual Expenses include physical therapy, evaluations, tutoring, and medical services as required by Individual Educational Plans (IEPs).
- Allocations for supplies & materials and textbooks reflect requirements to meet the demands of the District's special education programs.
- All tuition allocations for Private/Other Public Schools and BOCES Services have been adjusted to reflect anticipated enrollment. The 2016-17 account codes for tuition – all other, tuition paid to public schools, retroactive rate adjustments, and parent placed special education have been collapsed into the tuition.
- The District's Occupational Education Program includes those expenses associated with BOCES Career and Technical Education Programs (C-Tech). In the past few years, the enrollment in the BOCES Career and Technical Education program has remained level and is reflected in the budgetary appropriation for 2014-15, 2015-16, and 2016-17.
- The Teaching - Special Schools section supports a Gifted and Talented program to provide an Enrichment program for gifted and high ability learners.

ACCOUNT	DESCRIPTION	(a) 2013-2014 ACTUAL EXPENSES/ ENCUMBRANCES	(b) 2014-15 ACTUAL EXPENSES/ ENCUMBRANCES	(c) 2015-16 ADOPTED BUDGET/ ADJUSTED	(d) 2015-16 PROJECTED EXPENSES/ ENCUMBRANCES	(e) 2016-17 PROPOSED BUDGET	(e-c) INCREASE OR (DECREASE)	(e-c/c) % INCREASE OR (DECREASE)
A2250.142-09-1000	TUTORING CLASSIFIED STUDENTS				8,345	25,000		
A 2250.150-09-1000	SALARIES-PROFESSIONAL UNGRADED	1,404,265.72	1,646,869.51	1,856,000	1,680,216	2,008,000		
A 2250.150-09-1000	TEACHER K-2 SPEC ED		-	-	-	-		
A 2250.150-09-1000	TEACHER PRIDE 1.0 HS	-	-	-	-	-		
A 2250.150-99-1000	SALARIES PROF. UNGRADED SUMMER	-	-	-	-	-		
A 2250.155-09-1000	SALARIES-TEACHING ASSISTANTS	299,654.83	392,756.89	361,000	387,964	385,500		
A 2250.155-09-1000	TA 1.0 K-2 SPEC ED	-	-	-	-	-		
A 2250.155-09-1000	TA 1.0 PRIDE HS	-	-	-	-	-		
A 2250.155-99-1000	SALARIES TEACHING ASSTS. SUMMER	-	-	-	-	-		
A 2250.160-09-1000	SALARIES-NON INSTRUCTIONAL	345,742.50	343,390.47	296,000	228,976	255,000		
A 2250.160-99-1000	SALARIES - NON-INSTRUCT SUMMER	-	-	-	-	-		
A 2250.161-09-1000	SALARIES NON-INSTRUCTIONAL O.T.	10,103.12	157.21	10,000	-	10,000		
A 2250.200-07-1003	EQUIPMENT	-	-	-	-	-		
A 2250.415-07-1003	TRAVEL & CONFERENCES	4,918.73	5,638.21	20,500	5,247	20,500		
A 2250.440-07-1003	PROFESSIONAL SERVICES	51,700.46	32,372.99	135,470	49,571	135,470		
A 2250.460-07-1003	SOFTWARE	633.72	-	2,099	-	6,000		
A 2250.470-07-1000	TUITION - ALL OTHER	1,016,067.10	732,584.33	830,000	585,609	783,500		
A 2250.471-07-1000	TUITION PAID TO PUBLIC SCHOOL DIST	-	-	-	-	-		
A 2250.472-07-1000	RETROACTIVE RATE ADJUSTMENTS	21,287.16	-	-	-	-		
A 2250.473-07-1000	PARENT PLACED SPECIAL EDUCATION SERVICE:	-	-	-	-	-		
A 2250.480-07-1003	TEXTBOOKS	1,912.83	255.82	600	-	600		
A 2250.490-07-1000	BOCES SERVICES	927,574.22	941,466.59	1,100,500	1,069,806	1,002,000		
A 2250.500-07-1003	SUPPLIES & MATERIALS	28,786.29	28,150.85	33,106	31,172	33,000		
2250....PROGRAMS-STUDENTS W/ DISABIL		4,112,646.68	4,123,642.87	4,645,275	4,046,905	4,664,570	19,295	0%
A 2280.490-00-1000	BOCES SERVICES	-	-	-	-	-		
A 2280.490-02-1000	OCCUPATIONAL EDUCATION	233,850.00	333,404.00	351,000	351,000	351,000		
2280....OCCUPATIONAL EDUCATION		233,850.00	333,404.00	351,000	351,000	351,000	-	0%
22....SPECIAL APPORTIONMENT PROGRAMS		4,346,496.68	4,457,046.87	4,996,275	4,397,905	5,015,570	19,295	0%
A 2330.490-07-1000	BOCES SERVICES	3,990.00	4,149.00	6,000	6,000	6,000		
A 2330.500-07-1001	SUPPLIES & MATERIALS	-	-	-	-	-		
2330....TEACHING-SPECIAL SCHOOLS		3,990.00	4,149.00	6,000	6,000	6,000	-	0%
23....SPECIAL SCHOOLS		3,990.00	4,149.00	6,000	6,000	6,000	-	0%

INSTRUCTIONAL MEDIA

- In the Library & Audio Visual section, media specialists and library aides are budgeted. The 2016-2017 budget reflects the cost of an elementary school full time media specialist and the high school and middle school share a media specialist and a library aide.
- All codes were reviewed with the goal of improving the library programs.
- The district receives Library Materials Aid to offset the Library Materials Expenses (see Revenue section). The district continues to maximize this aid in 2016-2017.

ACCOUNT	DESCRIPTION	(a)	(b)	(c)	(d)	(e)	(e - c)	(e - c/c)
		2013-2014 ACTUAL EXPENSES/ ENCUMBRANCES	2014-15 ACTUAL EXPENSES/ ENCUMBRANCES	2015-16 ADOPTED BUDGET/ ADJUSTED	2015-16 PROJECTED EXPENSES/ ENCUMBRANCES	2016-17 PROPOSED BUDGET	INCREASE OR (DECREASE)	% INCREASE OR (DECREASE)
A 2610.150-09-1000	SALARIES-PROFESSIONAL UNGRADED	141,879.71	152,722.64	156,000	146,110	162,600		
A 2610.155-09-1000	SALARIES-TEACHING ASSISTANTS	25,183.00	24,392.23	25,000	23,068	28,000		
A 2610.200-08-1008	EQUIPMENT	-	-	-	-	-		
A 2610.460-01-1001	SOFTWARE, LIBRARY MATERIALS PES	11,302.94	2,926.35	3,000	22,685	3,000		
A 2610.460-02-1002	SOFTWARE, LIBRARY MATERIALS PHS	2,311.17	1,130.12	2,200	-	2,200		
A 2610.460-04-1004	SOFTWARE, LIBRARY MATERIALS PMS	2,207.74	2,519.28	3,000	2,356	3,000		
A 2610.460-08-1008	SOFTWARE, LIBRARY MATERIALS PRIVATE	5,095.71	2,437.50	2,800	2,600	2,800		
A 2610.490-01-1000	BOCES SERVICES PES	14,835.83	14,716.92	24,000	24,000	24,000		
A 2610.490-02-1000	BOCES SERVICES PHS	14,835.83	14,716.94	20,000	20,000	20,000		
A 2610.490-04-1000	BOCES SERVICES PMS	11,985.82	14,716.93	25,000	25,000	25,000		
A 2610.500-01-1001	SUPPLIES & MATERIALS PES	745.41	2,856.53	3,000	15,182	13,000		
A 2610.500-02-1002	SUPPLIES & MATERIALS PHS	1,206.37	1,499.20	460	329	500		
A 2610.500-04-1004	SUPPLIES & MATERIALS PMS	-	(35.80)	500	-	500		
2610.....SCHOOL LIBRARY & AUDIOVISUAL		231,589.53	234,598.84	264,960	281,330	284,600	19,640	7%

INSTRUCTIONAL MEDIA cont'd

- The Computer Assisted Instruction section provides funding for our Instructional Computer Program. For the 2016-2017 school year, the District will continue a multi-year initiative to improve technology in our schools, including expanding e-learning components for students, staff, and faculty to use diverse technology-based instructional media to improve learning outcomes and skills so our children can succeed in the 21st Century. The SMART Bond funds will be used to improve technology in all three buildings and these budgetary allocations will support this initiative.
- The budgetary funds for equipment have been re-allocated to supplies since the equipment capitalization amount has been established at \$5,000.
- In addition, the Technology Program will be supported through budgetary increases in software and supplies. The computer supply codes control expenses for computers and printer cartridges purchased through State contract or bid. Computer software is provided for both the elementary and secondary instructional programs.
- The district receives Software Aid to offset this expense (see revenue section).

ACCOUNT	DESCRIPTION	(a) 2013-2014 ACTUAL EXPENSES/ ENCUMBRANCES	(b) 2014-15 ACTUAL EXPENSES/ ENCUMBRANCES	(c) 2015-16 ADOPTED BUDGET/ ADJUSTED	(d) 2015-16 PROJECTED EXPENSES/ ENCUMBRANCES	(e) 2016-17 PROPOSED BUDGET	(e - c) INCREASE OR (DECREASE)	(e - c/c) % INCREASE OR (DECREASE)
A 2630.160-09-1000	SALARIES-NON INSTRUCTIONAL	179,922.42	189,945.13	189,000	190,697	213,000		
A 2630.161-09-1000	SALARIES NON-INSTRUCTIONAL O.T.	13,041.55	7,328.74	16,000	17,468	7,500		
A 2630.200-00-1000	EQUIPMENT DISTRICT WIDE	-	20,072.62	25,000	48,405	25,000		
A 2630.200-01-1001	EQUIPMENT PES	-	-	-	-	-		
A 2630.200-02-1002	EQUIPMENT PHS	-	-	-	-	-		
A 2630.200-04-1004	EQUIPMENT PMS	-	-	-	-	-		
A2630.400-01-1001	CONTRACTUAL-PES	17,066.00	17,066.00	-	-	-		
A 2630.400-02-1002	CONTRACTUAL-PHS	-	-	-	-	-		
A2630.400-04-1004	CONTRACTUAL-PMS	7,314.00	-	-	-	-		
A2630.415-08-1000	TRAVEL AND CONFERENCES	-	142.21	-	500	-		
A 2630.460-01-1001	SOFTWARE, LIBRARY MATERIALS PES	3,218.37	1,793.75	1,000	2,489	3,000		
A 2630.460-02-1002	SOFTWARE, LIBRARY MATERIALS PHS	1,578.10	5,341.13	5,400	336	5,400		
A 2630.460-04-1004	SOFTWARE, LIBRARY MATERIALS PMS	1,079.15	1,495.00	2,000	254	2,000		
A 2630.460-07-1007	SOFTWARE, LIBRARY MATERIALS	-	-	-	-	-		
A 2630.460-08-1000	SOFTWARE, LIBRARY MATERIALS PRIVATE	10,360.30	5,726.04	10,000	5,800	10,000		
A 2630.480-02-1002	TEXTBOOKS	-	(5.00)	-	-	-		
A 2630.490-00-1000	BOCES SERVICES	395,477.16	235,108.41	332,200	332,200	332,200		
A 2630.500-01-1001	SUPPLIES & MATERIALS PES	15,763.66	14,497.35	21,400	23,480	8,500		
A 2630.500-02-1002	SUPPLIES & MATERIALS PHS	13,816.74	24,757.00	22,750	22,671	10,500		
A 2630.500-04-1004	SUPPLIES & MATERIALS PMS	11,749.72	18,604.69	19,700	16,848	16,500		
A 2630.500-08-1000	SUP & MAT DW	7,714.08	122,397.69	115,000	233,748	115,000		
2630....COMPUTER ASSISTED INSTRUCTION		678,101.25	664,270.76	759,450	894,897	748,600	(10,850)	-1%
26....INSTRUCTIONAL MEDIA		909,690.78	898,869.60	1,024,410	1,176,228	1,033,200	8,790	1%

PUPIL SERVICES ACTIVITIES

- The Guidance section reflects continued support for the three guidance offices located within each school building. These guidance offices provide scheduling for students and assistance in individualized program plans for both the college and non-college bound student. The budgetary funds for equipment have been re-allocated to supplies since the equipment capitalization amount has been established at \$5,000.
- Under the Health Services section, the District funds the school physicians' contracts for school physicals (required by law) and salaries for three registered nurses.
- As required by law:
 - the District has placed Public Access AED's (Automated External Defibrillators) in all school buildings;
 - the District must pay other school districts for health services provided to our residents attending non-public schools located within the boundaries of other districts. In turn, the District bills other public schools for health services provided to students attending the two private schools located within our district boundaries.
- The Supplies/Materials allocations have been adjusted to reflect anticipated needs of our students. Every effort will be made to continue to curtail expenses in the Health Services area.

ACCOUNT	DESCRIPTION	(a) 2013-2014 ACTUAL EXPENSES/ ENCUMBRANCES	(b) 2014-15 ACTUAL EXPENSES/ ENCUMBRANCES	(c) 2015-16 ADOPTED BUDGET/ ADJUSTED	(d) 2015-16 PROJECTED EXPENSES/ ENCUMBRANCES	(e) 2016-17 PROPOSED BUDGET	(e - c) INCREASE OR (DECREASE)	(e - c/c) % INCREASE OR (DECREASE)
A 2810.150-09-1000	SALARIES-PROFESSIONAL UNGRADED	495,432.87	508,253.30	537,000	522,897	490,000		
A 2810.152-09-1000	SALARIES-PROF. UNG. EXTRA PAY	-	9,798.92	8,000	6,530	8,000		
A 2810.160-09-1000	SALARIES-NON INSTRUCTIONAL	117,124.66	119,772.02	121,500	123,195	124,000		
A 2810.161-09-1000	SALARIES NON-INSTRUCTIONAL O.T.	371.84	145.44	500	(176)	500		
A 2810.200-01-1001	EQUIPMENT PES	-	-	-	-	-		
A 2810.200-02-1002	EQUIPMENT PHS	-	-	-	-	-		
A 2810.400-02-1002	CONTRACTUAL PHS	7,438.40	7,552.15	7,500	727	2,800		
A 2810.415-01-1001	STAFF TRAVEL & CONFERENCE	-	-	500	-	500		
A 2810.415-02-1002	STAFF TRAVEL & CONFERENCE	317.97	537.64	1,500	238	1,600		
A 2810.490-00-1000	BOCES SERVICES	162,569.44	194,007.10	224,000	224,000	250,000		
A 2810.500-01-1001	SUPPLIES & MATERIALS PES	446.60	485.63	500	467	500		
A 2810.500-02-1002	SUPPLIES & MATERIALS PHS	4,069.78	2,566.14	2,950	2,932	2,500		
A 2810.500-04-1004	SUPPLIES & MATERIALS PMS	320.13	280.70	700	331	300		
A 2810.500-10-8001	MATERIALS & SCORING - TESTING	22,662.89	6,727.83	25,000	6,303	25,000		
2810....GUIDANCE-REGULAR SCHOOL		810,754.58	850,126.87	929,650	887,443	905,700	(23,950)	-3%
A 2815.160-09-1000	SALARIES-NON INSTRUCTIONAL	148,970.41	155,182.20	156,000	157,132	160,000		
A 2815.161-09-1000	SALARIES NON-INSTRUCTIONAL O.T.	-	82.59	2,500	2,152	2,500		
A 2815.200-01-1001	EQUIPMENT	-	-	-	-	-		
A 2815.400-01-1001	CONTRACTUAL PES	-	-	450	370	450		
A 2815.400-02-1002	CONTRACTUAL PHS	-	-	185	370	185		
A 2815.400-04-1004	CONTRACTUAL PMS	-	-	200	370	200		
A2815.415-01-1001	TRAVEL & CONFERENCE	490.00	-	-	-	-		
A 2815.443-00-1000	MEDICAL/HEALTH	47,041.70	49,506.36	47,000	51,135	47,000		
A 2815.500-01-1001	SUPPLIES & MATERIALS PES	1,699.49	3,151.97	1,750	1,746	1,750		
A 2815.500-02-1002	SUPPLIES & MATERIALS PHS	-	556.92	3,300	2,980	1,000		
A 2815.500-04-1004	SUPPLIES & MATERIALS PMS	34.63	1,202.49	1,200	998	400		
A 2815.500-08-1008	SUPPLIES - NON-PUBLIC & DEFIBRILAT	-	-	-	-	-		
2815....HEALTH SERVICES-REGULAR SCHOOL		198,236.23	209,682.53	212,585	217,254	213,485	900	0%

PUPIL SERVICES ACTIVITIES cont'd

- The Psychological section provides for three school psychologists. Services are provided to all students. Every effort is being made to curtail expenses in the Psychological area.
- The Social Work Service section provides travel & conference attendance and supplies & materials for the District's social worker.
- Co-Curricular Activities stipends are budgeted for advisors at all secondary grade levels, building level clubs, and other activities such as yearbook, newspaper, National Honor Society, and drama. Minor District support of co-curricular activities are provided in the 2016-2017 school year. The budgetary funds for equipment have been re-allocated to supplies since the equipment capitalization amount has been established at \$5,000.

ACCOUNT	DESCRIPTION	(a) 2013-2014 ACTUAL EXPENSES/ ENCUMBRANCES	(b) 2014-15 ACTUAL EXPENSES/ ENCUMBRANCES	(c) 2015-16 ADOPTED BUDGET/ ADJUSTED	(d) 2015-16 PROJECTED EXPENSES/ ENCUMBRANCES	(e) 2016-17 PROPOSED BUDGET	(e-c) INCREASE OR (DECREASE)	(e-c/c) % INCREASE OR (DECREASE)
A 2820.150-09-1000	SALARIES-PROFESSIONAL UNGRADED	245,641.00	290,772.60	262,000	245,331	200,000		
A 2820.490-07-1003	BOCES SERVICES	(11,061.00)	-	-	-	-		
A 2820.500-07-1003	SUPPLIES & MATERIALS	6,254.38	3,475.21	20,000	12,772	20,000		
	2820.....PSYCHOLOGICAL SRVC-REG SCHOOL	240,834.38	294,247.81	282,000	258,104	220,000	(62,000)	-22%
A 2825.150-09-1000	PROFESSIONAL SALARIES SOC.WKR.	75,269.00	82,656.88	82,000	82,318	91,000		
A 2825.415-09-1000	TRAVEL & CONFERENCE	-	380.00	3,500	-	3,500		
A 2825.500-09-1000	SUPPLIES & MATERIALS	215.25	-	650	-	650		
	2825.....SOCIAL WORK SRVC-REG SCHOOL	75,484.25	83,036.88	86,150	82,318	95,150	9,000	10%
A 2850.150-09-1000	SALARIES-PROFESSIONAL UNGRADED	71,599.01	81,475.69	125,000	102,676	125,000		
A 2850.150-09-1000	STIPEND EVE FITNESS ADV	-	-	-	-	-		
A 2850.152-01-1001	CHAPERONES - PES	3,537.88	3,935.19	3,200	3,129	3,200		
A 2850.152-02-1002	CHAPERONES - PHS	4,035.22	7,207.66	7,000	6,918	7,000		
A 2850.152-04-1004	CHAPERONES - PMS	11,521.32	8,161.66	8,426	11,690	12,260		
A 2850.152-09-1000	SALARIES-PROF.UNG. CHAPERONES	549.22	1,274.00	2,000	1,118	2,000		
A 2850.160-09-1000	SALARIES NON-INSTRUCTIONAL	-	-	-	-	-		
A 2850.162-09-1000	SALARIES-NON INSTRUCT EXTRA PAY	-	-	-	-	-		
A 2850.200-02-1001	EQUIPMENT	-	-	-	-	-		
A 2850.400-02-1001	CONTRACTUAL	1,818.00	-	2,000	1,165	2,000		
A 2850.500-02-1002	SUPPLIES & MATERIALS PHS	447.33	441.03	500	500	500		
A 2850.500-04-1004	SUPPLIES & MATERIALS PMS	290.93	752.79	1,500	533	1,500		
	2850.....CO-CURRICULAR ACTIV-REG SCHL	93,798.91	103,248.02	149,626	127,729	153,460	3,834	3%

PUPIL SERVICES ACTIVITIES cont'd

- The Interscholastic Athletics section of the budget reflects the anticipated costs for all athletic competitions, such as: coaches' stipends, officials, equipment repair, dues, travel & conferences, and supplies/materials. The equipment allocation continues the replacement of scoreboards for use during athletic events. The support of an Athletic Trainer is continued in the 2016-2017 school year since this effort prevents sports related injuries to our participating students and provides immediate medical attention to students in the event of an injury. The Athletic Trainer can reduce medical and litigious costs to the District. Athletic transportation expenses appear in the Transportation section of the budget.

ACCOUNT	DESCRIPTION	(a) 2013-2014 ACTUAL EXPENSES/ ENCUMBRANCES	(b) 2014-15 ACTUAL EXPENSES/ ENCUMBRANCES	(c) 2015-16 ADOPTED BUDGET/ ADJUSTED	(d) 2015-16 PROJECTED EXPENSES/ ENCUMBRANCES	(e) 2016-17 PROPOSED BUDGET	(e - c) INCREASE OR (DECREASE)	(e - c/c) % INCREASE OR (DECREASE)
A 2855.152-09-1000	SALARIES-PROF. UNG.- COACHING	236,982.88	261,239.76	238,550	338,734	247,050		
A 2855.152-09-1000	COACH LACROSSE	-	-	-	-	-		
A 2855.153-09-1000	SALARIES-PROF. UNG.- ICE HOCKEY	8,471.34	2,896.80	-	-	-		
A 2855.160-00-1000	SALARIES-NON-INSTRUCTIONAL	-	-	-	-	-		
A 2855.160-09-1000	SALARIES - NON-INSTRUCTIONAL	27,707.80	29,343.11	28,000	28,365	28,000		
A 2855.161-09-1000	SALARIES NON-INSTRUCTIONAL O.T.	228.35	489.50	2,000	1,991	2,000		
A 2855.200-06-1001	EQUIPMENT	-	12,462.60	18,200	18,109	27,840		
A 2855.400-06-1001	CONTRACTUAL	31,592.96	49,256.35	69,500	71,768	65,500		
A 2855.410-06-1001	DUES & FEES	10,785.42	17,809.13	21,625	26,533	18,625		
A 2855.415-06-1001	TRAVEL & CONFERENCES	3,059.30	3,736.80	4,877	4,094	4,877		
A 2855.443-06-1001	MEDICAL/HEALTH	3,851.85	2,924.98	16,095	20,382	14,095		
A 2855.443-06-1002	MEDICAL/HEALTH	8,591.02	9,414.83	-	-	-		
A 2855.444-06-1001	OTHER PURCHASED SERVICES	2,071.25	2,712.00	43,595	56,194	35,555		
A 2855.445-06-1001	RECONDITIONING - REPAIRS	9,815.84	13,682.60	-	-	-		
A 2855.446-06-1001	ICE TIME RENTAL	15,490.25	14,447.25	-	-	-		
A 2855.447-06-1001	POST-SEASON CHAMPIONSHIPS	3,238.48	6,000.00	-	6,000	-		
A 2855.448-06-1001	CROSS COUNTRY INVITATIONAL EXP	-	6,000.00	-	6,000	-		
A 2855.490-06-1001	BOCES SERVICES	74,171.16	65,756.87	78,000	78,000	82,000		

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ACCOUNT	DESCRIPTION	(a) 2013-2014 ACTUAL EXPENSES/ ENCUMBRANCES	(b) 2014-15 ACTUAL EXPENSES/ ENCUMBRANCES	(c) 2015-16 ADOPTED BUDGET/ ADJUSTED	(d) 2015-16 PROJECTED EXPENSES/ ENCUMBRANCES	(e) 2016-17 PROPOSED BUDGET	(e - c) INCREASE OR (DECREASE)	(e - c / c) % INCREASE OR (DECREASE)
A 2855.500-06-1001	SUPPLIES & MATERIALS	48,261.18	31,879.10	95,094	94,874	98,484		
A 2855.501-06-1001	UNIFORMS	17,842.61	22,707.79	-	3,176	-		
A 2855.501-06-1002	HELMETS	3,888.44	709.15	-	1,550	-		
A 2855.502-06-1001	SUPPLIES: BASEBALL	5,851.43	1,197.00	-	-	-		
A 2855.503-06-1001	SUPPLIES: BOYS BASKETBALL	3,807.18	732.36	-	-	-		
A 2855.504-06-1001	SUPPLIES: GIRLS BASKETBALL	1,622.96	636.21	-	-	-		
A 2855.505-06-1001	SUPPLIES: CHEERLEADING	899.39	269.98	-	-	-		
A 2855.506-06-1001	SUPPLIES: TRACK OUTDOOR	895.40	-	-	-	-		
A 2855.506-06-1002	SUPPLIES: TRACK INDOOR	886.20	449.97	-	-	-		
A 2855.507-06-1001	SUPPLIES: X-COUNTRY	898.79	671.00	-	-	-		
A 2855.508-06-1001	SUPPLIES: HEALTH	2,541.42	5,729.94	-	-	-		
A 2855.509-06-1001	SUPPLIES: FIELD HOCKEY	654.00	801.06	-	-	-		
A 2855.510-06-1001	SUPPLIES: FOOTBALL	2,466.22	2,649.84	-	-	-		
A 2855.512-06-1001	SUPPLIES: GOLF	578.00	477.60	-	-	-		
A 2855.514-06-1001	SUPPLIES: BOYS SOCCER	648.70	755.00	-	-	-		
A 2855.515-06-1001	SUPPLIES: SOFTBALL	4,204.08	1,178.00	-	-	-		
A 2855.516-06-1001	SUPPLIES: TENNIS	439.68	392.04	-	-	-		
A 2855.517-06-1001	SUPPLIES: VOLLEYBALL	861.19	-	-	-	-		
A 2855.518-06-1001	SUPPLIES: WRESTLING	708.61	873.94	-	-	-		
A 2855.519-06-1001	SUPPLIES: GIRLS SOCCER	899.08	486.00	-	-	-		
A 2855.520-06-1001	SUPPLIES: ICE HOCKEY	293.10	47.00	-	-	-		
2855.....	INTERSCHOL ATHLETICS-REG SCHL	535,205.56	570,815.56	615,536	755,770	624,026	8,490	1%
28.....	PUPIL SERVICES	1,954,313.91	2,111,157.67	2,275,547	2,328,619	2,211,821	(63,726)	-3%
2.....	INSTRUCTION	16,428,968.02	17,304,488.92	18,985,779	17,736,799	18,808,894	(176,885)	-1%

TRANSPORTATION

- The District Transportation section includes all expenses for the salaries attributed to transportation, purchase of new school buses, contractual expenses for computer software agreements, insurance coverage, travel, and supplies/materials. This section provides for transporting all elementary and secondary students attending in-district programs/schools. The District's Transportation Department provides services for district children who attend non-public schools, BOCES and out-of-district special education placements, as required by law. Funds for all after school, athletic transportation, co-curricular field trips, field trips, music, and summer programs appear in this section. The District currently has a fleet of 45 buses that covers 25 routes both inside and outside the District. Safety of students is a District priority when evaluating transportation needs.
- The equipment code for 2016-17 reflects the need to purchase school buses that will replace aging buses. This allocation will support the purchase a combination of 2-66 passenger buses and 1-minivan.
- State aid for Transportation is an expenditure driven aide with an aid ratio of 33.5% for all approved expenditures; therefore, the District maximizes Transportation Aid.
- For the 2016-2017 budget, every effort was made to reduce expenses where possible in the Transportation area.

ACCOUNT	DESCRIPTION	(a) 2013-2014 ACTUAL EXPENSES/ ENCUMBRANCES	(b) 2014-15 ACTUAL EXPENSES/ ENCUMBRANCES	(c) 2015-16 ADOPTED BUDGET/ ADJUSTED	(d) 2015-16 PROJECTED EXPENSES/ ENCUMBRANCES	(e) 2016-17 PROPOSED BUDGET	(e - c) INCREASE OR (DECREASE)	(e - c/c) % INCREASE OR (DECREASE)
A 5510.160-09-1000	SALARIES-NON INSTRUCTIONAL	1,066,792.77	1,095,093.70	1,163,000	1,214,066	1,085,000		
A 5510.160-09-2000	SALARIES NON-INSTRUCTIONAL	101,492.45	104,093.77	101,000	103,410	101,000		
A 5510.161-09-1000	SALARIES-NON INSTRUCTIONAL O.T.	52,827.72	59,190.62	55,000	44,562	55,000		
A 5510.162-09-1000	SALARIES-NON INSTRUCT - SUBSTITUTES	36,610.47	24,271.39	25,000	29,709	25,000		
A 5510.163-99-1000	SALARIES NON-INSTRUCT. - SUMMER	5,422.32	(422.21)	-	-	-		
A 5510.200-03-1000	EQUIPMENT	310,343.40	215,199.99	215,200	211,855	218,585		
A 5510.400-03-1000	CONTRACTUAL	20,000.00	15,260.25	25,200	15,921	27,780		
A 5510.402-03-1000	SOFTWARE PURCHASE & MAINTENANCE	3,125.00	6,625.00	3,825	5,820	6,175		
A 5510.405-03-1000	INSURANCE	23,960.00	23,964.00	25,800	24,846	25,800		
A 5510.415-03-1000	TRAVEL & CONFERENCES	3,558.22	2,237.33	6,000	3,640	3,500		
A 5510.416-01-1001	STUDENT TRANSPORTATION	-	-	-	-	-		
A 5510.416-02-1002	STUDENT TRANSPORTATION	-	-	-	-	-		
A 5510.416-04-1004	STUDENT TRANSPORTATION	-	-	-	-	-		
A 5510.418-06-1002	ATHLETIC TRAVEL	-	-	5,000	-	5,000		
A 5510.424-03-1000	TELEPHONE	7,500.00	99.13	7,500	7,500	2,000		
A 5510.430-03-1000	LEASE OF EQUIPMENT	472.50	470.00	500	440	500		
A 5510.443-03-1000	MEDICAL/HEALTH	3,835.00	2,985.00	5,500	5,000	3,500		
A 5510.445-03-1000	REPAIRS	9,243.78	28,351.92	25,000	19,109	25,000		
A 5510.490-03-1000	BOCES SERVICES	500.00	825.00	1,400	350	1,400		
A 5510.551-03-1000	DIESEL FUEL	200,449.33	141,603.94	210,000	202,547	200,000		
A 5510.552-03-1000	BUS PARTS	77,741.41	68,836.06	131,000	77,862	97,000		
A 5510.553-03-1000	TIRES	14,702.77	8,863.84	18,500	17,260	18,500		
A 5510.554-03-1000	OTHER TRANSPORTATION SUPPLIES	347.42	971.10	5,150	1,420	2,000		
A 5510.555-03-1000	OIL	5,994.00	-	6,000	6,000	2,000		
5510.....DISTRICT TRANSPORT		1,944,918.56	1,798,519.83	2,035,575	1,991,315	1,904,740	(130,835)	-6%

TRANSPORTATION cont'd.

The Garage Building section supports all services needed to operate the transportation garage. During the 2014-15 school year, the transportation facility was occupied by the district. The new facility has provided an opportunity to adjust the allocations for fuel oil, electric, water & sewer, refuse removal, and supplies & materials for this facility. Every effort will be made to monitor these expenses.

ACCOUNT	DESCRIPTION	(a) 2013-2014 ACTUAL EXPENSES/ ENCUMBRANCES	(b) 2014-15 ACTUAL EXPENSES/ ENCUMBRANCES	(c) 2015-16 ADOPTED BUDGET/ ADJUSTED	(d) 2015-16 PROJECTED EXPENSES/ ENCUMBRANCES	(e) 2016-17 PROPOSED BUDGET	(e-c) INCREASE OR (DECREASE)	(e-c/c) % INCREASE OR (DECREASE)
A 5530.200-03-1000	EQUIPMENT	139.00	-	-	-	5,500		
A 5530.405-03-1000	INSURANCE	11,087.00	-	-	-	-		
A 5530.421-03-1000	FUEL OIL	-	2,881.87	14,000	14,000	10,000		
A 5530.422-03-1000	ELECTRIC	28,260.63	23,855.05	20,000	20,000	10,000		
A 5530.424-03-1000	TELEPHONE	-	-	-	-	-		
A 5530.425-03-1000	WATER & SEWER	-	-	5,000	5,000	5,000		
A 5530.444-03-1000	OTHER PURCHASED SERVICES	750.00	-	750	-	200		
A 5530.447-03-1000	REFUSE REMOVAL	-	-	5,000	-	5,000		
A 5530.500-03-1000	SUPPLIES & MATERIALS	10,249.98	1,840.16	6,010	6,139	3,000		
5530....GARAGE BUILDING		50,486.61	28,577.08	50,760	45,139	38,700	(12,060)	-24%
55....PUPIL TRANSPORTATION		1,995,405.17	1,827,096.91	2,086,335	2,036,454	1,943,440	(142,895)	-7%
5....TRANSPORTATION		1,995,405.17	1,827,096.91	2,086,335	2,036,454	1,943,440	(142,895)	

UNDISTRIBUTED

- The New York State Employees' Retirement System (ERS) requires the District to contribute 15.5% of Civil Service Employees salaries for the period of April 1st to March 31st. This percentage of contribution decreased from 18.2 % in 2015-16 and 20.3% in 2014-15. Employees in Tiers 3 and 4, who have less than 10 years of service, contribute 3% of their salaries to ERS. NYS Retirement System has implemented a Tier 5 that reduces benefits for all new staff hired after January 1, 2010. Tier 5 members contribute 3.5% of their salaries to ERS throughout active membership. Chapter 18 of the Laws of 2012 have established a new Tier 6 which changes the benefit structure for all new employees beginning April 1, 2012.
- The New York State Teachers Retirement System (TRS) requires the District to contribute 11.72% based on salaries of State Education Department educationally certified personnel. This percentage of contribution decreased from 13.6% in 2014-15 and 17.53% in 2014-15. Employees in Tiers 3 and 4, who have less than 10 years of service, contribute 3% of their salaries to TRS. NYS Retirement System has implemented a Tier 5 that reduces benefits for all new staff hired after January 1, 2010. Tier 5 members contribute 3.5% of their salaries to TRS throughout active membership. One employee qualifies for participation in a Defined Contribution Plan that the District contributes 8% based on salaries. Chapter 18 of the Laws of 2012 also apply to NYSTRS.
- The Social Security allocation is anticipated to be paid at the rate of 6.2% on the first \$118,500 of each employee's salary in 2016. Currently, there is no ceiling for the 1.45% Medicare portion. The District and employee each contribute 7.65% up to the maximums. Actual rates and ceilings for 2017 will be available at www.irs.gov in December 2016.
- The Workers' Compensation coverage is provided to eligible employees through the district's participation in a self-insurance consortium with Dutchess BOCES and participating school districts in Dutchess County. The consortium experienced a decline in interest earnings requiring a modest increase in the Districts' contributions.
- Unemployment benefits are provided for all eligible employees. The District is responsible for actual costs as they are incurred.
- Health Insurance is provided through the Dutchess BOCES Consortium (DEHIC) Plan or through CDPHP. The District will experience an increase in health insurance for individual and family coverage in the 2016-2017 school year. DEHIC coverage will increase by a range of 5.0% to 7.2% for active enrollees and CDPHP premium will have a 6.6% increase. The health insurance expenses have been adjusted to reflect employee contributions to health insurance and health insurance buy-outs offered as per contractual agreements. Employee contributions towards health insurance are negotiated and range from 0% to 20%.
- Other Codes: Medicare Reimbursements are provided according to contract. Dental Benefits reflect expenses associated with providing this benefit as per contracts. PCT Benefit Trust reflects costs associated with contractually negotiated contributions to this fund.

ACCOUNT	DESCRIPTION	(a)	(b)	(c)	(d)	(e)	(e - c)	(e - c/c)
		2013-2014 ACTUAL EXPENSES/ ENCUMBRANCES	2014-15 ACTUAL EXPENSES/ ENCUMBRANCES	2015-16 ADOPTED BUDGET/ ADJUSTED	2015-16 PROJECTED EXPENSES/ ENCUMBRANCES	2016-17 PROPOSED BUDGET	INCREASE OR (DECREASE)	% INCREASE OR (DECREASE)
A 8060.450-40-1112	COMMUNITY SERVICE PROJECT		-	-	-	-		
8060....CIVIC ACTIVITIES		-	-	-	-	-	-	#DIV/0!
A 9010.810-09-5000	EMPLOYEES' RETIREMENT	718,937.69	764,761.68	855,000	736,862	700,000		
A 9020.820-09-5000	TEACHERS' RETIREMENT SYSTEM	1,806,636.03	2,071,154.82	1,770,000	1,770,610	1,400,000		
A 9030.830-09-5000	SOCIAL SECURITY & MEDICARE	1,181,431.62	1,242,499.21	1,295,000	1,260,045	1,400,000		
A 9040.490-09-5000	BOCES SERVICES	221.60	4,105.07	4,200	3,809	4,500		
A 9040.840-09-5000	WORKERS' COMPENSATION INSURANCE	273,569.16	282,681.94	293,550	292,639	293,550		
A 9045.845-09-5000	LIFE INSURANCE	20,920.65	29,683.00	32,000	25,150	30,000		
A 9050.850-09-5000	UNEMPLOYMENT BENEFITS	36,517.25	50,922.40	22,000	46,573	22,000		
A 9060.860-09-5000	HEALTH INSURANCE	3,875,065.51	4,420,305.35	4,598,761	4,487,949	5,011,860		
A 9060.861-09-5000	HEALTH INSURANCE BUY OUT	105,104.15	108,124.96	108,000	110,417	125,000		
A 9060.862-09-5000	MEDICARE REIMBURSEMENT	138,227.00	116,722.43	146,000	145,990	150,000		
A 9060.870-09-5000	DENTAL & WELFARE INSURANCE	383,889.70	301,375.24	324,000	230,004	330,000		
90....EMPLOYEE BENEFITS		8,540,520.36	9,392,336.10	9,448,511	9,110,047	9,466,910	18,399	0%

DEBT SERVICE AND INTERFUND TRANSFERS

- The Debt Service section reflects obligations of notes and bonds for capital improvement projects. In 2015-16, the District has added new debt for the Transportation Facility and Districtwide Infrastructure Projects. The cost for this new debt is offset by the reduction in leasing the transportation facility outside the District. Interest for a Tax Anticipation Note is also budgeted here. Also, the District refinanced a bond and redeemed another bond; thereby, realizing a decrease in this budgetary appropriation by more than \$100,000. As school districts may need to borrow money to cover ongoing expenses during July and August until tax revenues are received in September.
- The Interfund Transfer to Special Aid Fund reflects legal obligations of school districts to fund a portion of summer special education programs for certain designated students. The \$70,000 allocation reflects the District's anticipated expenses for such programs. In addition, a transfer to School Lunch Fund reflects support to this program in the amount of \$75,000 . Lastly, transfers to Capital Fund supports small projects and NYS Code improvements; such as safety, security, site paving, lighting & switching, computer monitoring & controls, cooling & ventilation, field and "smoke zone" improvements, and generator at PMS. The projects were prioritized using the Building Condition Survey that is a process to evaluate all facilities and identifies areas that are in need of repair or renovation.

ACCOUNT	DESCRIPTION	(a)	(b)	(c)	(d)	(e)	(e - c)	(e - c / c)
		2013-2014 ACTUAL EXPENSES/ ENCUMBRANCES	2014-15 ACTUAL EXPENSES/ ENCUMBRANCES	2015-16 ADOPTED BUDGET/ ADJUSTED	2015-16 PROJECTED EXPENSES/ ENCUMBRANCES	2016-17 PROPOSED BUDGET	INCREASE OR (DECREASE)	% INCREASE OR (DECREASE)
A 9711.600-00-0000	PRINCIPAL ON SERIAL BONDS-SCH CONST	1,160,000.00	1,220,000.00	1,435,000	1,615,000	1,375,000		
A 9711.700-00-0000	INTEREST ON SERIAL BONDS-SCH CONST	435,281.26	405,543.81	499,712	499,118	455,769		
9711....		1,595,281.26	1,625,543.81	1,934,712	2,114,118	1,830,769	(103,943)	-5%
A 9712.600-00-0000	CAPITAL LEASES-PRINCIPAL	-	-	-	-	-		
A 9712.700-00-0000	CAPITAL LEASES-INTEREST	-	-	-	-	-		
9712....		-	-	-	-	-	-	#DIV/0!
A 9731.600-00-0000	PRINCIPAL - BANS - ES, MS, & HS	-	-	-	-	-		
A 9731.700-00-0000	INTEREST - BANS - ES, MS & HS	-	-	-	-	-		
9731....		-	-	-	-	-	-	#DIV/0!
A 9732.600-00-0000	PRINCIPAL - BANS - BUS PURCHASES	-	-	-	-	-		
A 9732.700-00-0000	INTEREST - BANS - BUS PURCHASES	-	-	-	-	-		
9732....		-	-	-	-	-	-	#DIV/0!
A 9760.700-00-0000	INTEREST-TAX ANTICIPATION NOTE	-	-	5,000	-	5,000		
9760....DEBT SERVICE-TAX ANTICIP NOTE		-	-	5,000	-	5,000	-	0%
A 9901.930-00-1000	TRSR TO LUNCH	75,000.00	75,000.00	75,000	75,000	75,000		
A 9901.950-00-1000	TRSR TO SPECIAL AID	68,368.17	53,554.14	70,000	70,000	70,000		
A 9950.950-00-3000	TRSF to Capital	500,000.00	500,000.00	500,000	500,000	500,000		
9....INTERFUND TRANSFERS		643,368.17	628,554.14	645,000	645,000	645,000	-	0%
		2,238,649.43	2,254,097.95	2,584,712	2,759,118	2,480,769	(103,943)	-4%
GRAND TOTALS		34,677,187.30	35,868,403.15	37,404,206	35,965,385	37,090,937	(313,269)	-0.84%

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	\$6,480,000, refinanced \$3,360,000			\$3,020,000			\$4,345,000			\$1,207,500-Infrastructure			\$4,042,500-Transportation			TOTAL LONG TERM DEBT SERVICE		
	Interest Rate 3.66%, ref. rate 1.0549%			Interest Rate 4.16%			Interest Rate 4.31%			Interest Rate 2.3509%			Interest Rate 3.0524%					
	7/19/2005, refinanced 11/17/15			12/11/2008			11/16/2010			2/17/2015			2/17/2015					
2016-17	610,000	130,850	740,850	200,000	74,438	274,438	395,000	100,650	495,650	70,000	25,838	95,838	100,000	123,994	223,994	\$1,375,000	\$455,769	\$1,830,769
2017-18	640,000	99,600	739,600	210,000	66,238	276,238	400,000	88,700	488,700	75,000	24,438	99,438	105,000	120,994	225,994	\$1,430,000	\$399,969	\$1,829,969
2018-19	675,000	66,725	741,725	225,000	57,538	282,538	420,000	72,300	492,300	75,000	22,938	97,938	105,000	116,794	221,794	\$1,500,000	\$336,294	\$1,836,294
2019-20	705,000	32,225	737,225	225,000	48,425	273,425	435,000	55,200	490,200	75,000	21,438	96,438	105,000	112,594	217,594	\$1,545,000	\$269,881	\$1,814,881
2020-21	730,000	7,300	737,300	240,000	38,773	278,773	455,000	35,125	490,125	75,000	19,938	94,938	105,000	108,394	213,394	\$1,605,000	\$209,529	\$1,814,529
2021-22				250,000	28,420	278,420	475,000	11,875	486,875	80,000	17,688	97,688	110,000	103,144	213,144	\$915,000	\$161,126	\$1,076,126
2022-23				255,000	17,561	272,561				80,000	16,088	96,088	110,000	97,644	207,644	\$445,000	\$131,293	\$576,293
2023-24				270,000	6,008	276,008				80,000	14,488	94,488	115,000	92,144	207,144	\$465,000	\$112,639	\$577,639
2024-25										85,000	12,888	97,888	115,000	89,844	204,844	\$200,000	\$102,731	\$302,731
2025-26										85,000	11,188	96,188	120,000	87,544	207,544	\$205,000	\$98,731	\$303,731
2026-27										85,000	9,488	94,488	125,000	85,144	210,144	\$210,000	\$94,631	\$304,631
2027-28										90,000	7,575	97,575	125,000	82,331	207,331	\$215,000	\$89,906	\$304,906
2028-29										90,000	5,325	95,325	130,000	79,206	209,206	\$220,000	\$84,531	\$304,531
2029-30										95,000	2,850	97,850	135,000	75,631	210,631	\$230,000	\$78,481	\$308,481
2030-31													135,000	71,581	206,581	\$135,000	\$71,581	\$206,581
2031-32													140,000	67,531	207,531	\$140,000	\$67,531	\$207,531
2032-33													145,000	63,331	208,331	\$145,000	\$63,331	\$208,331
2033-34													150,000	58,981	208,981	\$150,000	\$58,981	\$208,981
2034-35													155,000	54,481	209,481	\$155,000	\$54,481	\$209,481
2035-36													160,000	49,831	209,831	\$160,000	\$49,831	\$209,831
2036-37													160,000	45,031	205,031	\$160,000	\$45,031	\$205,031
2037-38													170,000	40,231	210,231	\$170,000	\$40,231	\$210,231
2038-39													175,000	35,131	210,131	\$175,000	\$35,131	\$210,131
2039-40													180,000	29,663	209,663	\$180,000	\$29,663	\$209,663
2042-41													185,000	24,038	209,038	\$185,000	\$24,038	\$209,038
2041-42													190,000	18,025	208,025	\$190,000	\$18,025	\$208,025
2042-43													195,000	11,850	206,850	\$195,000	\$11,850	\$206,850
2043-44													200,000	6,000	206,000	\$200,000	\$6,000	\$206,000
TOTAL	3,360,000	336,700	3,696,700	1,875,000	337,399	2,212,399	2,580,000	363,850	2,943,850	1,140,000	212,163	1,352,163	3,945,000	1,951,106	5,896,106	12,900,000	3,201,218	16,101,218

Function	Code	Administrative	Instructional	Capital	Total
Board of Education	1099	64,214			64,214
Central Administration	1299	335,500			335,500
Finance	1399	561,550			561,550
Legal Services	1420	26,250	78,750		105,000
Personnel	1430	43,900			43,900
Records Management	1460	19,475			19,475
Public Information	1480	23,000			23,000
Operation of Plant	1620			2,072,730	2,072,730
Maintenance of Plant	1621			653,000	653,000
Other Central Services	1699	135,500			135,500
Judgments & Claims	1930				-
Refund fo Taxes	1964				-
Other Special Items	1998	285,000			285,000
Curriculum Dev. & Super.	2010	205,700			205,700
Supervision Regular School	2020	1,082,625			1,082,625
Supervision Special School	2040	234,920			234,920
Research, Evaluation & Planning	2060	30,000			30,000
Instruction (Net of Supervision)	2999		17,432,534		17,432,534
Purchase of Buses	5510.21			215,200	215,200
Other Dist Transportation	5510		1,820,375		1,820,375
Garage Building	5530		50,760		50,760
Contract Transportation	5540				-
Community Service	8998				-
Employee Benefits	9098	1,086,579	7,700,536	661,396	9,448,511
Debt Service	9898			1,939,712	1,939,712
Transfer to Capital	9950.9			500,000	500,000
Other Transfers	9951		145,000		145,000
Total		4,134,213	27,227,955	6,042,038	37,404,206

Function	Code	Administrative	Instructional	Capital	Total
Board of Education	1099	64,414			64,414
Central Administration	1299	334,830			334,830
Finance	1399	543,720			543,720
Legal Services	1420	26,250	78,750		105,000
Personnel	1430	47,000			47,000
Records Management	1460	23,000			23,000
Public Information	1480	23,000			23,000
Operation of Plant	1620			2,141,150	2,141,150
Maintenance of Plant	1621			667,310	667,310
Other Central Services	1699	156,500			156,500
Judgments & Claims	1930				-
Refund fo Taxes	1964				-
Other Special Items	1998	285,000			285,000
Curriculum Dev. & Super.	2010	164,000			164,000
Supervision Regular School	2020	1,128,225			1,128,225
Supervision Special School	2040	264,350			264,350
Research, Evaluation & Planning	2060	30,000			30,000
Instruction (Net of Supervision)	2999		17,222,319		17,222,319
Purchase of Buses	5510.21			218,585	218,585
Other Dist Transportation	5510		1,686,155		1,686,155
Garage Building	5530		38,700		38,700
Contract Transportation	5540				-
Community Service	8998				-
Employee Benefits	9098	994,026	7,810,201	662,684	9,466,910
Debt Service	9898			1,835,769	1,835,769
Transfer to Capital	9950.9			500,000	500,000
Other Transfers	9951		145,000		145,000
Total		4,084,315	26,981,125	6,025,498	37,090,937

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Property Tax Report Card
131201 - PAWLING CSD

2015-2016 - Page 1
Official - as of 04/20/2016 12:44 PM

Note: Some data elements of the Property Tax Report Card have been revised or renamed to more closely follow the Property Tax Cap calculations districts complete on the Office of the State Comptroller website. Please see the Help text above for definitions. Additional guidance on the Property Tax Levy Limit is available on the Office of Educational Management Services website:
<http://www.p12.nysed.gov/mgtserver/propertytax/taxcap/>

Please also submit an electronic version (PDF or Word) of your school districts 2016-17 Budget Notice to: emsmcmts@nysed.gov. This will enable us to help correct any formula or data entry discrepancy quickly.

Form Due - April 25, 2016

Form Preparer Name:
Preparer's Telephone Number:

	Shaded Fields Will Calculate		Percent Change (C)
	Budgeted 2015-16 (A)	Proposed Budget 2016-17 (B)	
Total Budgeted Amount, not including Separate Propositions	37,404,206	37,090,937	-0.84 %
A. Proposed Tax Levy to Support the Total Budgeted Amount, Net of Reserve ¹	29,799,211	29,231,480	
B. Tax Levy to Support Library Debt, if Applicable			
C. Tax Levy for Non-Excludable Propositions, if Applicable ²			
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable			
E. Total Proposed School Year Tax Levy (A+B+C-D)	29,799,211	29,231,480	-1.91 %
F. Permissible Exclusions to the School Tax Levy Limit	2,130,898	2,026,955	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	28,331,572	27,922,294	
H. Total Proposed Tax Levy for School Purposes, <u>Excluding</u> Permissible Exclusions and Levy for Library Debt, Plus Prior Year Tax Cap Reserve	27,668,313	27,204,525	
I. Difference: (G-H); (negative value requires 60.0% voter approval) ²	663,259	717,769	0.17 %
Public School Enrollment	1,174	1,176	0.12 %
Consumer Price Index			

¹ Exclude any prior year reserve for excess tax levy, including interest.

² 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.

³ For 2016-17, includes any carryover from 2015-16 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2015-16 (D)	Estimated 2016-17 (E)
Adjusted Restricted Fund Balance	8,703,958	5,003,958
Assigned Appropriated Fund Balance	859,644	1,148,607
Adjusted Unrestricted Fund Balance	1,494,061	1,483,637
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	3.99 %	4.00 %

Entity Name: PAWLING CSD
 BEDS Code: 131201
 Claim Year: 2015-2016



Welcome Neysa Sensenig (School Entity User)

CORE 04/20/2016 12:46 PM

Home | Issue Reporting | Help | Logout

Entity Info | Forms | Claim Verifications | Activity Log | Reports

You Have Selected the 'Official' Data Area.

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District Name: PAWLING CSD
 Contact Person: NEYSA SENSENIG

District Code: 131201
 Telephone: (845) 855-4661
 Ext:

School Administrator Salary Disclosure Form

Form Due May 9, 2016

2016-2017 Salary Threshold = \$130,000

In response to legislative efforts to encourage greater cost sharing in service provision and local government administration, we now provide a section for districts that share administrative staff to highlight these efforts for the upcoming school year. Each sharing district should identify in the form the other district(s) with which they will be sharing administrative staff for school year 2016-2017.

If you will be sharing a Superintendent, list the other district (or districts) in the text box. If you will be sharing other administrative staff required to be reported, please send an email to EMSCMGTS@nysed.gov indicating the title of the staff persons(s) as well as the other district(s) involved in the cost-sharing.

The salaries, benefits and other compensation reported in the form should reflect only the financial support or commitment that your district will be making. They should not reflect the total amounts budgeted to be paid by all participating districts over the school year.

Report Estimated Salaries in the Budget for the 2016-2017 School Year

Sections 1608 and 1716 of the Education Law
 (Please read the instructions and definitions before completing this form.)

Title	Salary	Employee Benefits	Other Remuneration
1. Superintendent of Schools	195,000	30,760	

Please list the district or districts with which you will be sharing a superintendent (if applicable):

Associate, Assistant and Deputy Superintendents
 (Example Titles: Associate Superintendent for Instruction, Deputy Superintendent, Assistant Superintendent for Business, etc.)

2. ASSISTANT SUPERINTENDENT FOR FINANCE	161,620	52,384	
3. ASSISTANT SUPERINTENDENT FOR CURRICU	156,000	51,588	
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Other Supervisory and Administrative Employees Scheduled to Receive \$130,000 or More in Salary

71.	PRINCIPAL	143,255
72.	ASSISTANT PRINCIPAL	136,634
73.	DIRECTOR OF PPS	136,894

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FISCAL ACCOUNTABILITY SUMMARY (2013 - 14)

Commissioner's Regulations require that certain expenditure ratios for general-education and special-education students be reported and compared with ratios for similar districts and all public schools. The required ratios for this district are reported below.

The numbers used to compute the statistics on this page were collected on the State Aid Form A, the State Aid Form F, the School District Annual Financial Report (ST-3), and from the Student Information Repository System (SIRS).

THIS SCHOOL DISTRICT

GENERAL EDUCATION		SPECIAL EDUCATION	
INSTRUCTIONAL EXPENDITURES	\$15,536,651	INSTRUCTIONAL EXPENDITURES	\$7,592,990
PUPILS	1,275	PUPILS	186
EXPENDITURES PER PUPIL	\$12,186	EXPENDITURES PER PUPIL	\$40,823

SIMILAR DISTRICT GROUP LOW NEED/RESOURCE CAPACITY

GENERAL EDUCATION		SPECIAL EDUCATION	
INSTRUCTIONAL EXPENDITURES	\$5,322,726,462	INSTRUCTIONAL EXPENDITURES	\$1,959,709,296
PUPILS	381,125	PUPILS	50,836
EXPENDITURES PER PUPIL	\$13,966	EXPENDITURES PER PUPIL	\$38,550

ALL SCHOOL DISTRICTS

GENERAL EDUCATION

INSTRUCTIONAL EXPENDITURES

\$31,235,849,883

PUPILS

2,660,775

EXPENDITURES PER PUPIL

\$11,739

Instructional Expenditures for General Education are K-12 expenditures for classroom instruction (excluding Special Education) plus a proration of building level administrative and instructional support expenditures. These expenditures include amounts for instruction of students with disabilities in a general-education setting. District expenditures, such as transportation, debt service and district-wide administration are not included.

The pupil count for General Education is K-12 average daily membership plus K-12 pupils for whom the district pays tuition to another school district. This number represents all pupils, including those classified as having disabilities and those not classified, excluding only students with disabilities placed out of district. Pupils resident in the district but attending a charter school are included. For districts in which a county jail is located, this number includes incarcerated youth to whom the district must provide an education program.

Instructional Expenditures for Special Education are K-12 expenditures for students with disabilities (including summer special education expenditures) plus a proration of building-level administrative and instructional support expenditures. District expenditures, such as transportation, debt service and district-wide administration are not included.

The pupil count for Special Education is a count of K-12 students with disabilities for the school year plus students for whom the district receives tuition from another district plus students for whom the district pays tuition to another district. Students attending the State schools at Rome and Batavia, private placements and out-of-state placements are included.

Instructional Expenditures Per Pupil is the simple arithmetic ratio of Instructional Expenditures to Pupils. The total cost of instruction for students with disabilities may include both general- and special-education expenditures. Special-education services provided in the general-education classroom may benefit students not classified as having disabilities.

SPECIAL EDUCATION

INSTRUCTIONAL EXPENDITURES

\$13,185,189,540

PUPILS

418,555

EXPENDITURES PER PUPIL

\$31,502

TOTAL EXPENDITURES PER PUPIL

THIS SCHOOL DISTRICT

\$26,488

SIMILAR DISTRICT GROUP

\$25,356

NY STATE

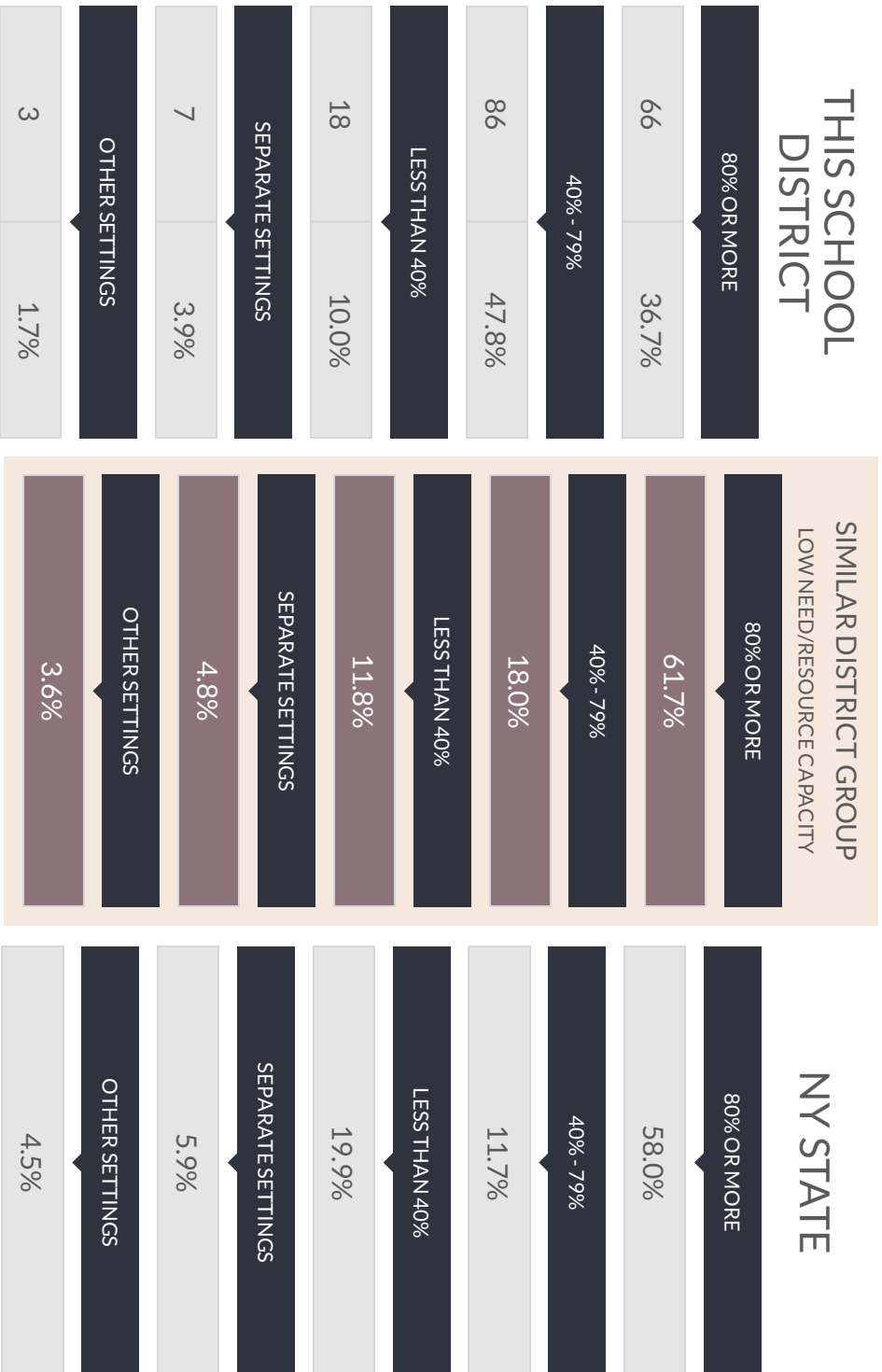
\$21,812

Total Expenditures Per Pupil is the simple arithmetic ratio of Total Expenditures to Pupils. Total Expenditures include district expenditures for classroom instruction, as well as expenditures for transportation, debt service, community service and district-wide administration that are not included in the Instructional Expenditure values for General Education and Special Education. As such, the sum of General Education and Special Education Instructional Expenditures does not equal the Total Expenditures.

INFORMATION ABOUT STUDENTS WITH DISABILITIES (2014 - 15)

Commissioner's Regulations require reporting students with disabilities by the percent of time they are in general education classrooms and the classification rate of students with disabilities. These data are to be compared with percentages for similar districts and all public schools. The required percentages for this district are reported below.

STUDENT PLACEMENT (PERCENT OF TIME INSIDE REGULAR CLASSROOM)



The source data for the statistics in this table were reported through the Student Information Repository System (SIRS) and verified in Verification Report 5. The counts are numbers of students reported in the least restrictive environment categories for school-age programs (ages 6-21) on BEDS Day, which is the first Wednesday of the reporting year. The percentages represent the amount of time students with disabilities are in general-education classrooms, regardless of the amount and cost of special-education services they receive. Rounding of percentage values may cause them to sum to a number slightly different from 100%.

SCHOOL-AGE STUDENTS WITH DISABILITIES CLASSIFICATION RATE



This rate is a ratio of the count of school-age students with disabilities (ages 4-21) to the total enrollment of all school-age students in the school district, including students who are parentally placed in nonpublic schools located in the school district. The numerator includes all school-age students for whom a district has Committee on Special Education (CSE) responsibility to ensure the provision of special-education services. The denominator includes all school-age students who reside in the district. In the case of parentally placed students in nonpublic schools, it includes the number of students who attend the nonpublic schools located in the school district. Source data are drawn from the SIRS and from the Basic Education Data System (BEDS).

Similar District Groups are identified according to the Need-to-Resource-Capacity Index. More information is available on our [NRC Capacity Categories](#) page.