

Nyack Union Free School District

Budget Presentation Detail

Fiscal Year: 2019

Fund: A GENERAL FUND

Budget Account	Description	2016-2017 Actual Expenditure	2017-2018 Adopted Budget	2017-2018 Revised Budget	2018-2019 Proposed Budget	Dollar Change
1010 BOARD OF EDUCATION						
1010-413-00-0071	POLICY SERVICE	3,200	4,500	4,500	4,500	0
	Funds are allocated to keep our policy manual current.					
1010-447-00-0071	TRAVEL & CONFERENCE	13,568	16,700	16,700	16,700	0
	Educational organizations conduct conferences, workshops, and other types of meetings during the year that Board of Education members attend. The funds included here cover the costs of lodging, meals, travel, and registration fees. The types of conferences that our Board Members attend for professional development include workshops sponsored by the State Education Department for Board Presidents and new Board members, the New York State School Boards Annual Conference held in October for Board Members and administrators, and regional workshops on budget, personnel management, negotiations, special education and current legislation. Funds are also provided for Board Trustees to attend school related and special events or functions.					
1010-450-00-0071	SUPPLIES/MATERIALS	4,806	8,500	8,500	8,500	0
	Includes funds for supplies needed to conduct the Board's on-going operation. Items purchased with these funds include Board stationery, nameplates for new Board members, periodicals, and publications such as the American School Board Journal, Education Law and copies of the Tower yearbook for Board members. This line also covers the cost of caps and gowns at graduation and refreshments for Board events.					
	1010 FUNCTION SUBTOTAL	21,574	29,700	29,700	29,700	0
1040 DISTRICT CLERK						
1040-160-00-0071	SUPPORT STAFF SALARIES	21,953	22,612	22,612	22,612	0
	The District Clerk is the clerk to the Board of Education and is responsible for all duties prescribed by law. The clerk attends all regular and special meetings of the Board and records and preserves all minutes of these meetings as well as the administration of voter registration and the annual meeting.					
1040-450-00-0071	SUPPLIES/MATERIALS	1,331	1,100	1,100	1,100	0
	This category includes supplies for the recording of the official minutes of Board of Education meetings.					
	1040 FUNCTION SUBTOTAL	23,284	23,712	23,712	23,712	0
1060 DISTRICT MEETING						

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Budget Account	Description	2016-2017 Actual Expenditure	2017-2018 Adopted Budget	2017-2018 Revised Budget	2018-2019 Proposed Budget	Dollar Change
1060 DISTRICT MEETING						
1060-418-00-0000	DISTRICT VOTE	12,362	15,500	16,000	16,000	0
<p>The Board of Education is required by law to hold an annual meeting at which time the community votes on the annual school budget as well as on the election of trustees. Electronic computerized scanners are in our four election districts. The voting equipment is rented from the Towns of Clarkstown and Orangetown. By law, the annual meeting must be held on the third Tuesday in May. In addition, the School Board is required to hold a public hearing not more than 14 or less than 7 days before the vote. Legal notices must be published four times within seven weeks preceding the public hearing and the first notice must appear at least 45 days prior to the annual meeting. Notices of the hearing and the annual meeting must be published in the District's official newspaper (The Journal News) four times prior to the vote. Additionally, funds are included here to cover the salaries of election clerks to work at each of the four polling places on the day of the annual school district election and budget vote. We incur the cost of voting equipment, registration cards, absentee ballot material, paper ballots, and other materials used in the registration of voters for budget/referendum votes and election of trustees. The District also assists the trustees of the public libraries with their annual meeting and vote by preparing the voter registration books, mailing absentee ballots and arranging for the delivery of the voting equipment.</p>						
1060 FUNCTION SUBTOTAL		12,362	15,500	16,000	16,000	0
1240 CHIEF SCHOOL ADMINISTRATOR						
1240-150-00-0072	SALARIES ADMINISTRATIVE	250,667	255,680	255,680	260,794	5,114
<p>Under State Education Law, the Superintendent of Schools is the chief executive officer of a public school district and is responsible to enforce all provisions of law and all rules and regulations relating to the management of the schools. The Superintendent's salary is based on the terms and conditions of the contract between the Board of Education and the Superintendent.</p>						
1240-160-00-0072	SUPPORT STAFF SALARIES	78,192	80,538	80,538	80,538	0
<p>This line item covers the salary of the secretary to the Superintendent of Schools.</p>						
1240-447-00-0072	CONFERENCE & MEMBERSHIP	13,508	8,500	8,500	8,500	0
<p>Funds are provided here for the Superintendent's membership in professional organizations and attendance at conferences and meetings such as those conducted by the NYS Council of School Superintendents, American Association of School Administrators, and the NYS School Board Conference. Also included are funds to attend school related activities.</p>						
1240-450-00-0072	SUPPLIES/MATERIALS	2,950	2,500	2,500	2,500	0
<p>The cost of general supplies and professional magazines for the Office of the Superintendent is included here.</p>						
1240 FUNCTION SUBTOTAL		345,317	347,218	347,218	352,332	5,114
1310 BUSINESS ADMINISTRATION						

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1310 BUSINESS ADMINISTRATION						
1310-150-00-0074	SALARIES-ADMINISTRATIVE	173,887	177,365	177,365	143,600	-33,765
	This code covers the salary of the School Business Executive. This position is responsible for oversight of financial matters including budget preparation, accounting, payroll, purchasing, food service, facilities, capital building projects, labor negotiations, and insurance (including school board legal, general, excess and employee benefits), non-instructional personnel and transportation. The portion of salary related to transportation responsibilities is coded to function 5510 which makes it eligible for transportation State aid. The reduction in this code is reflective of a change in personnel due to a retirement.					
1310-447-00-0074	TRAVEL & CONFERENCE	2,101	4,000	4,000	4,000	0
	Travel expenses related to school business and attendance at conferences such as the Association of School Business Officials, State Aid Planning workshops and regional meetings.					
1310-450-00-0074	SUPPLIES/MATERIALS	687	2,300	2,300	2,300	0
	This line covers the cost of general supplies for the business office.					
	1310 FUNCTION SUBTOTAL	176,675	183,665	183,665	149,900	- 33,765
1320 AUDITING						
1320-418-00-0000	CLAIMS AUDITOR	11,219	15,500	15,500	15,500	0
	State law mandates all claims for payment be audited by a Claims Auditor to ensure proper documentation and compliance with Board of Education policy.					
1320-419-00-0000	INTERNAL AUDITOR	8,200	8,200	8,200	8,200	0
	State law mandates that an Internal Auditor assess our system of internal controls and prepare an annual risk assessment report for the Board of Education.					
1320-420-00-0000	EXTERNAL AUDITOR	47,950	30,000	30,000	30,000	0
	In accordance with Section 36 of the General Municipal Law, school districts with eight (8) or more teachers must obtain an annual audit of records by an independent certified public accountant. A copy of the certified audit is furnished to the State Education Department each year in the format prescribed by the Commissioner of Education.					
	1320 FUNCTION SUBTOTAL	67,369	53,700	53,700	53,700	0
1345 PURCHASING						

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1345 PURCHASING						
1345-164-00-0045	SUPPORT STAFF SALARIES	406,163	417,416	417,416	422,687	5,271
	This portion of the budget provides for the operation of the District's business department including accounting, accounts payable, payroll, purchasing operations, and other clerical support.					
1345-412-00-0045	LEGAL NOTICES	3,636	2,500	2,500	2,500	0
	Legal notices and bids are published in the official District newspaper, The Journal News.					
1345-430-00-0045	CONTRACTUAL	18,865	19,700	19,700	19,700	0
	This includes costs associated with bidding and on-line ordering, programming assistance on our accounting/financial system, Medicaid reimbursement services, and financial advisors when the District must issue debt for cash flow purposes or to finance capital projects.					
1345-450-00-0045	SUPPLIES/MATERIALS	928	5,000	5,000	5,000	0
	This item includes supplies for business office functions such as W-2's, 1099's, 1095's and check stock.					
	1345 FUNCTION SUBTOTAL	429,592	444,616	444,616	449,887	5,271
1420 LEGAL						
1420-418-00-0000	PROF & TECH SERVICES	113,729	215,000	200,000	200,000	0
	The school attorney is appointed annually by the Board of Education at its reorganizational meeting. Services provided by the school attorney include attendance at Board meetings upon request, consultation on legal matters, negotiations, preparing written opinions as requested by the Board of Education or the Superintendent of Schools, drafting, reviewing and interpreting contracts, investigating assessment claims, representing the District in proceedings before the Commissioner of Education or the courts, involvement in arbitration and grievances, issues dealing with capital projects, tax certioraris, and other legal matters. The attorney prepares the legal papers and represents the District in court when necessary. Funds are allocated for bond counsel to handle specialized legal matters pertaining to the issuance of debt instruments. This code is also used to cover the District's portion of arbitrator's fees when a labor matter must be heard by the Public Employees Labor Relations Board.					
	1420 FUNCTION SUBTOTAL	113,729	215,000	200,000	200,000	0
1430 PERSONNEL						
1430-418-00-0073	ADVERTISING	2,840	10,000	10,000	10,000	0
	Funds are provided to advertise in newspapers as vacancies arise.					

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1430 PERSONNEL						
1430-430-00-0073	FINGERPRINTING	1,219	8,500	8,500	8,500	0
	Funds are allocated to cover the cost of fingerprinting new employees, as prescribed by State law. The District also fingerprints volunteer chaperones that accompany staff and students on overnight field trips.					
1430-431-00-0073	CONTRACTUAL	12,650	7,500	7,500	7,500	0
	Funds are provided for employee medical/psychological evaluations when necessary.					
1430-450-00-0073	SUPPLIES/MATERIALS	0	6,500	6,500	6,500	0
	This code covers general supplies needed for personnel administration.					
1430-490-00-0065	BOCES AESOP	17,199	21,600	21,600	21,600	0
	The District subscribes to an electronic service through BOCES to register employee absences and assign substitute coverage when needed.					
1430-490-00-0073	BOCES RECRUITMENT	8,639	20,000	20,000	20,000	0
	Funds are provided for regional advertising for staff recruitment.					
1430 FUNCTION SUBTOTAL		42,547	74,100	74,100	74,100	0
1480 PUBLIC INFORMATION AND SERVICES						
1480-160-00-0071	SUPPORT STAFF SALARIES	68,959	71,028	71,028	71,028	0
	This portion of the budget covers our Community Outreach & Public Relations Specialist who is responsible for development of various outreach programs as well as public information. Related services include preparation and distribution of brochures and other printed materials, news releases, ads, liaison with the news media and advancement of outreach programs to help community members be comfortable with their schools.					
1480-430-00-0071	CONTRACTUAL SERVICES	925	9,000	9,000	9,000	0
	Included in this item are funds for the printing of the community newsletter and special target publications as the need arises.					
1480-447-00-0071	TRAVEL & CONFERENCE	1,409	2,000	2,000	2,000	0
	Funds are provided for attendance at New York State School Board conferences, Rockland County Public Relations Association and other pertinent workshops.					

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1480 PUBLIC INFORMATION AND SERVICES						
1480-450-00-0071	MATERIALS & SUPPLIES	303	1,000	1,000	1,000	0
	Funds cover periodicals, publications, and paper.					
1480-490-00-0069	BOCES PRINTING	29,722	31,500	31,500	32,100	600
	This code covers the cost of printing various forms used throughout the District such as hall passes, emergency cards, late bus passes, field trip forms, health forms, textbook loan cards, business cards, new entrant file folders, etc.					
1480-490-00-0071	BOCES PUBLIC INFO	25,771	36,594	28,000	28,000	0
	Included in this code is funding for Board Docs, BOLD (voter registration system) and K-12 Insight which is a software platform to serve as a centralized repository for community questions and concerns. This code also covers when the District contracts with BOCES to assist us in graphic design and publications such as newsletters, budget brochure and school calendar.					
	1480 FUNCTION SUBTOTAL	127,089	151,122	142,528	143,128	600
1620 OPERATION OF PLANT						
1620-160-00-0060	SUPPORT STAFF SALARIES	406,682	495,700	576,500	594,483	17,983
	This line item provides for the salaries of a custodial worker, two maintenance mechanics and clerical support. Also included here is the front-office coverage for the administration building, our Information Systems technology position and our Computer Network Specialist.					
1620-163-00-0060	SALARIES OVERTIME	21,025	50,000	50,000	50,000	0
	This overtime code is used to cover emergency call-in response (such as snow removal, water infiltration, alarm calls, etc.) as well as extra hours for set-up for special school events such as graduation.					
1620-200-00-0060	EQUIPMENT	336,637	40,000	40,000	40,000	0
	This code is used for equipment purchases costing \$5,000 or more to maintain our buildings and grounds, new and replacement classroom furniture, gymnasium equipment, cafeteria tables, science lab equipment, etc.					
1620-426-00-0060	IMPROVEMENT GROUNDS	33,901	45,500	45,500	45,500	0
	This line item covers the cost of general field and refurbishing work.					

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1620 OPERATION OF PLANT						
1620-427-00-0060	REPAIR OF EQUIPMENT	13,404	35,000	35,000	35,000	0
	These funds are used for on-going maintenance and building equipment repairs.					
1620-430-00-0060	CONTRACTUAL SERVICES	1,299,299	980,000	980,000	980,000	0
	This code covers the cost of garbage collection and recycling, fire extinguisher service and replacement, boiler/burner service/temperature controls, elevator maintenance contract, contract electrical work and wiring, window washing, gym floor refinishing, plumbing/refrigeration /oven repairs, testing (such as water, radon, air, lead, indoor air quality), hazardous chemical removal, oil tank testing, fire inspection, roof repairs, tile and carpet replacement, fire alarm contract, burglar alarm contract, exterminator, vehicle repairs, on-going maintenance on heating system, sewer line repairs, chemicals for water heaters, repair to blinds and shades, pneumatic work and thermostats, gym/playground equipment repairs, inspection of stage curtains, master clock system and energy consulting services.					
1620-431-00-0060	SECURITY UPGRADES	0	5,000	5,000	5,000	0
	This code provides funds for security upgrades throughout the schools.					
1620-432-00-0060	RENTAL OF EQUIPMENT	1,150	3,000	3,000	3,000	0
	Funds are provided to rent equipment for special projects.					
1620-433-00-0060	CLEANING/CUSTODIAL	1,042,072	1,115,120	1,117,200	1,140,000	22,800
	This line item covers the cost of contractual custodial and cleaning services, including extra hours to cover school sponsored meetings and events.					
1620-434-00-0060	GROUNDS & MAINTENANCE	338,147	425,000	425,000	425,000	0
	This line item covers the cost of contractual grounds & maintenance services. Two (2) grounds/maintenance workers are on site daily from 7:00 a.m. to 3:30 p.m. Grounds maintenance includes mowing, policing grounds for garbage, inspecting storm drains, weekly monitoring of underground fuel storage tanks, snow plowing and salting during the school day and general athletic field maintenance (painting lines, scarifying fields, installing pitcher's mounds, etc.). Maintenance duties include moving gym/athletic equipment, furniture, boxes, deliveries between schools, miscellaneous small repairs, and running errands. Funds are included for extra hours to cover functions such as setting up for home football games, graduations, moving-up ceremonies, etc. Contractual snow plowing and snow removal costs are also covered from these funds, as well as other emergency clean-ups.					
1620-444-00-0060	FUEL OIL	976	30,000	30,000	30,000	0
	The projected cost is based on the necessity to switch our dual burners to oil based on price fluctuations, shortages of natural gas or when directed to do so by Orange & Rockland.					

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1620 OPERATION OF PLANT						
1620-445-00-0060	GAS	147,707	300,000	275,000	275,000	0
	Natural gas is purchased through a cooperative bidding process including Orange and Rockland Counties.					
1620-446-00-0060	WATER	62,558	100,000	100,000	100,000	0
	This code covers water consumption in all buildings, water for the field irrigation systems, and rental charges on the three fire hydrants at the High School.					
1620-447-00-0060	TRAVEL & CONFERENCE	125	1,000	1,000	1,000	0
	This code covers conference and mileage expenses for Facilities staff when attending workshops.					
1620-448-00-0060	LIGHT & POWER	367,349	400,000	425,000	425,000	0
	The District engages the services of an energy consultant and participates in a consortium with other school districts in Rockland and Orange Counties to competitively bid our electrical demand.					
1620-449-00-0060	TELEPHONE	96,887	115,000	115,000	115,000	0
	Telephone charges for District telephones include service, repairs and annual maintenance agreement.					
1620-451-00-0060	SUPPLIES & MATERIALS	133,241	86,000	86,000	87,000	1,000
	Includes electrical, various filters, heating and plumbing supplies necessary to maintain our school buildings.					
1620-452-00-0060	CUSTODIAL SUPPLIES	28,338	44,500	44,500	44,500	0
	This code covers the cost of custodial supplies for each school building including paper products, hand soap, hand sanitizer, etc.					
1620-453-00-0060	WINDOW REPLACEMENT	7,021	6,000	6,000	6,000	0
	This code covers the cost to have windows replaced when damaged or broken.					
1620-454-00-0060	PAINT SUPPLIES	0	5,000	5,000	5,000	0
	Paint, paint brushes and other painting supplies are purchased from this code. Most painting is scheduled as part of the summer maintenance projects.					

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1620 OPERATION OF PLANT						
1620-455-00-0060	GROUNDS SUPPLIES This category includes the cost of supplies to maintain our grounds, including courtyards, playgrounds, shrubbery, flower beds, yards, etc.	21,086	30,000	30,000	30,000	0
1620-456-00-0060	SECURITY SUPPLIES This code covers the cost of providing shirts, safety vests, and rain gear for security staff as per the negotiated labor agreement.	2,052	3,500	3,500	3,500	0
1620-457-00-0060	BUILDING SUPPLIES These funds are used to purchase items such as hardware, lumber, floor tiles, ceiling tiles, etc. as needed for District-wide projects.	35,090	37,500	37,500	37,500	0
1620-490-00-0075	BOCES HEALTH & SAFETY The District subscribes to this service through Rockland BOCES to help us provide a safe environment to all of the occupants of our District buildings. BOCES assists us with regulatory compliance issues associated with toxic substances, asbestos, indoor air quality, etc., as well as regulations of New York State PESH (Public Employees Safety and Health).	71,674	66,500	69,000	70,000	1,000
1620-490-11-0075	BOCES SECURITY SERVICES This code covers the cost of security upgrades to our school buildings facilitated through BOCES. A portion of the costs generate BOCES State Aid in the subsequent school year.	0	10,000	20,000	21,500	1,500
1620 FUNCTION SUBTOTAL		4,466,421	4,429,320	4,524,700	4,568,983	44,283
1670 CENTRAL PRINTING & MAILING						
1670-427-00-0061	REPAIR OF EQUIPMENT This line item covers the cost of contracted service repair of office equipment.	0	2,000	2,000	2,000	0
1670-433-00-0061	LEASE OF EQUIPMENT This code covers the District-wide lease of our copy equipment through a State Contract installment purchase agreement, including service and repair. District copiers are networked so print jobs can be sent electronically from computers to the copiers - saving on printer cartridges. This code also covers the cost of the postage meter equipment.	201,126	220,000	220,000	220,000	0
1670-443-00-0061	POSTAGE The postage meter machine is maintained in the Administration Building. Included here is the cost for all regular mailings for the five schools and central administration.	35,706	50,000	50,000	50,000	0

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1670 CENTRAL PRINTING & MAILING						
1670-450-00-0061	COPIER SUPPLIES	263	10,000	10,000	10,000	0
	This category includes all supplies used in District-wide photocopying.					
1670-490-00-0076	BOCES DOCUTECH	9,220	19,000	20,000	20,300	300
	Docutech is a central copying service offered through BOCES for large volume copying. When the District has large reproduction needs, the job is sent to Docutech - such as the annual Free & Reduced Lunch program applications and guidelines.					
	1670 FUNCTION SUBTOTAL	246,315	301,000	302,000	302,300	300
1910 UNALLOCATED INSURANCE						
1910-424-00-0000	LIABILITY INSURANCE	419,462	357,000	357,000	360,000	3,000
	The District is part of the New York Schools Insurance Reciprocal (NYSIR) with approximately 351 other school districts across New York State. NYSIR is an insurance company that was founded by public school districts when many commercial carriers pulled out of the public school insurance market in the 1980's. Nyack UFSD was one of the founding districts that established NYSIR and has continually had a District representative serving on the NYSIR Board of Governors. Our insurance premiums cover the cost of property and liability insurance, multi-peril (vandalism), general liability and underground storage tanks. Liability insurance protects the District for claims for personal injury. Our automobile insurance policy includes collision and comprehensive (depending on age of vehicle) coverage for property damage and personal injury (under no-fault provisions of the law) should a District-owned maintenance vehicle be involved in an accident. Employee Fidelity Crime Insurance is required to protect the District in the unlikely event of employee theft of money, including wire transfer and computer fraud. Excess Liability is an umbrella policy that takes effect on all claims over the basic coverage of the individual policies. Non-owned and hired vehicle coverage is maintained to provide protection for the occasional rental of vehicles for school purposes (this does not include coverage for the use of personal automobiles for school use). Student Accident Insurance is purchased through Pupil Benefits Plan, Inc. and provides limited medical coverage (parents' health insurance is primary) for student sustained injuries in school-sponsored activities, including athletics. The School Board Legal Policy protects the District from losses due to errors and omissions. Our Underground Storage Tank Policy covers the cost to remove contaminated soil in the event of a leak from one of our fuel oil tanks. Fire Insurance protects against loss due to fire and Boiler Insurance protects against accidents and equipment breakdown.					
	1910 FUNCTION SUBTOTAL	419,462	357,000	357,000	360,000	3,000
1920 SCHOOL ASSOCIATION DUES						

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1920 SCHOOL ASSOCIATION DUES						
1920-425-00-0071	SCHOOL ASSOCIATION DUES	18,293	19,000	19,000	19,000	0
Fees for membership in state and local associations are included in this section of the budget - such as membership dues for the District to be a member of New York State School Boards Association (NYSSBA) and Rockland County School Boards Association. As a member of NYSSBA, for example, the District receives a monthly magazine, may attend Association seminars, legislation workshops and other meetings at a member rate which is generally lower than a non-member rate. We also receive free publications, services and advice on many matters pertaining to school operations. NYSSBA is a State-wide organization that lobbies for legislation to support public school initiatives adopted by the Association at its annual convention. The District is a member of the following organizations:						
Rockland County School Boards Association Rockland County Music Association Chamber of Commerce Arts Council of Rockland Lower Hudson Education Coalition Rockland Business Association National School Board Association New York State School Boards Association Mid Hudson School Study Council Nyack NAACP Rotary Club of Nyack						
1920 FUNCTION SUBTOTAL		18,293	19,000	19,000	19,000	0
1930 JUDGMENTS AND CLAIMS						
1930-428-00-0000	JUDGMENTS & CLAIMS	240,476	30,000	30,000	30,000	0
Tax certioraris, court orders or negotiated settlements and small claim assessment reductions are covered under this code.						
1930 FUNCTION SUBTOTAL		240,476	30,000	30,000	30,000	0
1950 ASSESSMENTS ON SCHOOL PROPERTY						
1950-430-00-0000	ASSESSMENT SCH PROPERTY	66,180	72,500	72,500	72,500	0
Sewer Rental - the cost for sewer capital charges by the towns of Clarkstown and Orangetown and annual sewer rental to the Village of Upper Nyack is included here. The capital charge for each school is based on the assessment of the school property.						
1950 FUNCTION SUBTOTAL		66,180	72,500	72,500	72,500	0

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1981 BOCES ADMINISTRATIVE COSTS						
1981-490-00-0077	BOCES ADMINISTRATIVE	233,367	235,756	235,756	242,420	6,664
	This code covers the District's share of the Central Administration operation cost of the Board of Cooperative Educational Services (BOCES). The proportion of the total cost assigned to each component district is the percentage of the county resident weighted average daily attendance (RWADA) of the district.					
1981-490-00-0078	BOCES RENTALS & LEASE	94,362	94,538	94,538	97,323	2,785
	Covered here is the District's share of the cost of the buildings of the BOCES Center and all rentals and leases of space from component districts. The total cost is prorated to each component school district in the county based on each district's percentage of the county RWADA (resident weighted average daily attendance) .					
1981-490-00-0079	BOCES STATISTICAL SERVICE	0	500	500	530	30
	This service provides for cooperative bidding services for public school districts in Rockland County.					
1981-490-00-0080	BOCES QUESTAR SERVICES	9,652	22,000	22,000	22,000	0
	This code covers the services of State Aid Planning, a service that provides timely information such as State Aid reporting deadlines and formula changes. Also covered here is the cost of our mandated actuarial valuation report on post employment benefits other than pensions (GASB 75).					
	1981 FUNCTION SUBTOTAL	337,381	352,794	352,794	362,273	9,479
2010 CURRICULUM DEV AND SUPERVISION						
2010-150-00-0000	SALARIES ADMINISTRATIVE	196,869	196,869	196,869	196,869	0
	This code covers the salary of the Assistant Superintendent for Curriculum & Instruction/Personnel. This position is responsible for development of curriculum and effective teaching strategies, assessments and student learning objectives, common core, APPR, student data collection and reporting, as well as responsibilities in the area of human resources relative to instructional personnel.					
2010-152-00-0000	CURRICULUM DEVELOPMENT	155,834	227,203	265,000	273,700	8,700
	This category includes salaries to support instructional initiatives and curriculum development designed to improve student achievement. Summer curriculum writing will include High School and Middle School math; teams will continue working with Innovative Designs for Education developing authentic learning units; library; elementary music; elementary science; English language arts; English as a new language; etc.					
2010-155-00-0000	TRANSLATORS	2,363	6,000	6,000	6,000	0
	This salary code is used to pay District employees when they work beyond the regular work day to perform verbal translations at meetings or to translate letters to go home to parents.					

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Fund: A GENERAL FUND

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2010 CURRICULUM DEV AND SUPERVISION						
2010-420-00-0000	CONSULTANTS	0	25,000	25,000	25,000	0
	The District contracts with consultants in specific areas of expertise to support curriculum projects as needed.					
2010-421-00-0000	CONSULTANT TRANSLATORS	5,250	10,000	10,000	10,000	0
	Consultant translators are used when we need written translation services.					
2010-422-00-0000	DISTANCE LEARNING	5,420	5,000	5,000	5,000	0
	Registration fees and long distance charges are provided to cover costs associated with bringing special programs into the classrooms through distance learning.					
2010-439-00-0000	STANDARDIZED TESTING	22,832	35,000	35,000	35,000	0
	Funds are provided to purchase and score a variety of assessments for various grades.					
2010-447-00-0000	TRAVEL & CONF ASST SUPT	1,926	5,000	5,000	5,000	0
	This code covers the cost of professional development, travel expenses and memberships in professional organizations.					
2010-450-00-0000	SUPPLIES/MATERIALS	10,450	11,000	11,000	11,000	0
	Funds are allocated to include supplies such as copier paper, reference books, and office supplies needed to coordinate instructional initiatives and staff development.					
2010-451-00-0000	CURRICULUM SUPPLIES	5,656	6,000	8,500	9,000	500
	Funds are provided for supplies needed for curriculum projects in the areas of elementary common core alignment, mathematics, science, and college readiness.					
2010-452-00-0000	BULLYING PREVENTION K-12	0	2,500	2,500	2,500	0
	Funds are allocated to purchase supplies and materials for our bullying prevention program.					

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Budget Account	Description	2016-2017 Actual Expenditure	2017-2018 Adopted Budget	2017-2018 Revised Budget	2018-2019 Proposed Budget	Dollar Change
2010 CURRICULUM DEV AND SUPERVISION						
2010-490-11-0082	BOCES TEST SCORE	51,477	60,000	60,000	60,000	0
	Funds are provided to purchase and score student tests.					
2010-490-11-0101	BOCES - COGNOS	31,994	56,700	70,000	72,000	2,000
	COGNOS is an electronic system that allows us to maintain, retrieve and analyze student assessment and demographic data. This data is used in State reporting as well as instructional decision making. The District subscribes to a higher level of report access allowing us to link data analysis to test questions and access to comparative data for the entire region.					
	2010 FUNCTION SUBTOTAL	490,071	646,272	699,869	711,069	11,200
2020 SUPERVISION-REGULAR SCHOOL						
2020-150-00	INSTRUCTIONAL SALARIES	1,852,445	2,033,555	2,146,419	2,183,589	37,170
	This code covers the salaries of Principals at each of the District's five schools. The Principals are responsible for the on-going operation of their buildings, the supervision of their staff, and educational leadership in their respective schools. This code also covers the salaries of the Assistant Principals, Deans, the Director of Physical Education, Health, Wellness & Athletics, the Director of Guidance, the Director of Technology & Innovation and the Director of Bilingual/ENL.					
2020-160-00	NONINSTRUCTIONAL SALARIES	769,007	785,607	761,124	773,004	11,880
	Covered in the above items are funds for clerical staff in the offices of principals and assistant principals. The number of clerical positions in each school is related to the size of the enrollment, the teaching staff, and the volume of clerical duties in that building. Other secretaries covered in this code include the office of Asst. Supt. for Instruction and the Athletics office.					
2020-164-00-0070	SUPPORT STAFF SALARIES	26,518	40,000	40,000	40,000	0
	This category covers additional District-wide clerical service for special projects and substitute clerical support when regular staff is absent.					
2020-167-00-0070	SALARIES STUDENTS	0	1,000	1,000	1,000	0
	Funds include student salaries for work at the high school in various areas such as the offices.					

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2020 SUPERVISION-REGULAR SCHOOL						
2020-411-00-0023	MEMBERSHIP DUES - ENL	0	750	750	750	0
2020-411-00-0040	MEMBERSHIP DUES-DIR TECH	0	0	750	750	0
2020-411-00-0070	MEMBERSHIP-OTHER - ATH	0	750	750	750	0
2020-411-03-0070	MEMBERSHIP-OTHER - VC	0	750	750	750	0
2020-411-04-0070	MEMBERSHIP-OTHER - LIB	631	750	750	750	0
2020-411-05-0070	MEMBERSHIP-OTHER - UN	454	750	750	750	0
2020-411-06-0070	MEMBERSHIP-OTHER - MS	689	1,500	1,500	1,500	0
2020-411-07-0070	MEMBERSHIP-OTHER - HS	0	2,500	3,250	3,250	0

Funds in these codes are allocated by contract for membership fees or payment for attendance at special events.

2020-447-00-0023	PROFESSIONAL DEVELOP -ENL	0	3,200	3,200	3,200	0
2020-447-00-0040	PROFESSIONAL DEV-DIR TECH	0	0	3,200	3,200	0
2020-447-00-0070	PROFESSIONAL DEVELOP- ATH	1,411	3,200	3,200	3,200	0
2020-447-03-0070	PROFESSIONAL DEVELOP - VC	1,298	3,200	3,200	3,200	0
2020-447-04-0070	PROFESSIONAL DEVELOP- LIB	1,989	3,200	3,200	3,200	0
2020-447-05-0070	PROFESSIONAL DEVELOP - UN	699	3,200	3,200	3,200	0
2020-447-06-0070	PROFESSIONAL DEVELOP - MS	5,018	6,400	6,400	6,400	0
2020-447-07-0070	PROFESSIONAL DEVELOP - HS	1,696	9,600	12,800	12,800	0

Funds provided in the codes listed above permit school building administrators to attend professional conferences such as the National Association of Elementary Principals, National Association of Secondary School Principals, School Administrators Association of New York State, etc. An allocation of \$3,200 per administrator is included as per their negotiated contract. These funds can be spent on professional development areas that the administrators set as their priority.

2020-450-03-0070	SUPPLIES/MATERIALS - VC	5,616	7,328	6,960	6,960	0
2020-450-04-0070	SUPPLIES/MATERIALS - LIB	8,366	8,064	7,936	7,936	0
2020-450-05-0070	SUPPLIES/MATERIALS - UN	5,655	6,784	6,832	6,832	0
2020-450-06-0070	SUPPLIES/MATERIALS - MS	10,768	11,553	11,951	11,951	0
2020-450-07-0070	SUPPLIES/MATERIALS - HS	32,855	37,259	36,519	36,519	0

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

2020-460-00-0070	SOFTWARE - ADMINISTRATIVE	40,657	60,000	60,000	60,000	0
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This code covers the cost of software support for our fully integrated financial/human resources software as well as other management software needs.

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2020 SUPERVISION-REGULAR SCHOOL						
2020-490-00-0077	BOCES ADMINISTRATIVE	0	5,800	5,800	5,800	0
This code covers the cost of claiming Medicaid reimbursements for certain services provided by the District to students who are Medicaid eligible.						
2020-490-11-0077	BOCES COMPUTER SERVICES	481,593	360,000	330,000	240,574	-89,426
The District purchases telecommunications services through BOCES to support our internet and bandwidth. The District applies annually and receives E-Rate reimbursement on a portion of these costs. This code also covers software support and licenses for programs such as Infinite Campus, School Dude, e-Chalk, etc. For several years the District has contracted through BOCES for administrative network engineering services to support our technology infrastructure, but plans to switch to another consultant for the 2018-19 school year (resulting in a decrease in this code).						
2020 FUNCTION SUBTOTAL		3,247,365	3,396,700	3,462,191	3,421,815	- 40,376
2070 INSERVICE TRAINING-INSTRUCTION						
2070-151-00-0043	INSERVICE TRAIN/WORKSHOPS	0	59,100	62,100	62,100	0
2070-152-00-0043	SALARIES-MENTOR PROGR	39,701	39,000	40,000	40,000	0
2070-153-00-0043	NYACK PROF ACADEMY-SALARI	2,735	0	20,000	20,000	0
2070-160-00-0043	NON INSTR-MENTOR PROGRAM	500	500	500	500	0
2070-420-00-0043	STAFF DEV CONSULTANTS	25,016	155,050	97,450	97,450	0
2070-421-00-0043	AVID PROGRAM	0	20,000	24,000	24,000	0
2070-423-00-0043	NYACK PROF ACADEMY-CONTR	0	0	2,500	2,500	0
2070-430-00-0043	DIVERSITY CONSULTANTS	6,500	5,500	5,500	5,500	0
2070-447-00-0043	TRAVEL & CONFERENCES	50,798	51,000	51,000	51,000	0
2070-450-00-0043	SUPPLIES/MATERIALS	11,317	10,000	10,000	10,000	0
2070-451-00-0043	SUPPLIES-MENTOR PROGRAM	340	500	500	500	0

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2070 INSERVICE TRAINING-INSTRUCTION						
2070-453-00-0043	NYACK PROF ACADEMY-SUPPL	0	0	2,500	2,500	0
2070-490-00-0083	BOCES STAFF DEVELOPMENT	546,988	710,300	530,000	530,000	0
<p>Funds are provided in the above codes (2070-151-00-0043 through 2070-490-00-0083) to cover the cost of mandated NYS professional development programs as specified in the District professional development plan, NYS learning standards, District initiatives and building goals. All professional development is focused on student achievement through improved professional practice. New teacher orientation and mentoring is included as well as provisions for consultants and materials for the annual Superintendent's Conference Days and system-wide conferences. Professional development priorities include initiatives such as common core alignment, reading in the content area, critical thinking skills, teaching culturally diverse learners (differentiated instruction), assessment, integration of technology into the curriculum, and changes in the math curriculum as mandated by New York State. Also included above is the AVID Program, which stands for Advancement Via Individual Determination. This program is dedicated to closing the achievement gap through a philosophy of holding students accountable to higher standards while providing the academic and social support to rise to the challenge.</p>						
2070-490-11-0083	BOCES STAFF DEV-OTHER	14,461	35,700	35,700	35,700	0
<p>This code covers the cost of staff development programs purchased through BOCES other than Rockland BOCES.</p>						
2070-491-00-0083	BOCES-VOLUNTEER COUNS SVC	0	0	20,000	20,000	0
<p>This code covers Undoing Racism staff development.</p>						
2070 FUNCTION SUBTOTAL		698,356	1,086,650	901,750	901,750	0
2110 TEACHING-REGULAR SCHOOL						
2110-120-00-0000	SALARIES INSTRUCT K-3	6,057,387	6,300,169	6,125,000	6,279,162	154,162
<p>This line item covers the cost of teaching salaries for grades K-3, including bilingual teachers.</p>						
2110-121-00-0000	SALARIES INSTRUCT 4-6	3,517,204	3,608,155	3,500,000	3,603,067	103,067
<p>This code covers teaching salaries for grades 4-6.</p>						
2110-121-00-0025	PROF AM SUPERVISION	10,040	13,000	13,000	13,000	0
<p>This code covers the cost of teachers who supervise the morning programs at all three elementary schools.</p>						

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2110 TEACHING-REGULAR SCHOOL						
2110-130-00-0000	SALARIES INSTRUCT 7-12	11,437,991	12,142,795	12,200,000	12,565,161	365,161
	The cost of teachers' salaries for grades 7-12 are covered by this line item.					
2110-131-00-0000	SUMMER WORK-DEPT CHAIRS	35,264	40,000	45,000	45,000	0
	This code covers the work of department chairs during the summer to prepare for the opening of school.					
2110-135-00-0000	SALARIES-ACADEMIC CENTER	9,645	20,000	20,000	20,000	0
	The academic center provides assistance to students who are struggling to maintain grade point averages, including students who are at risk of losing eligibility for sports and/or co-curricular programs.					
2110-136-00-0003	SALARIES PROJECT SEE	2,547	4,500	4,500	4,500	0
	Project SEE is an outdoor educational experience for all Middle School sixth grade students. The program is at Frost Valley where students learn about nature and our environment. This code covers salaries for the coordinator and staff that provide overnight supervision.					
2110-140-00-0000	SALARIES INST SUBS	393,427	425,000	425,000	425,000	0
	Funds cover the cost of instructional substitutes to replace classroom teachers who are absent or participating in professional development. Compensation is at a rate of \$100.00 per day, and \$110.00 per day after twenty consecutive days in the same position.					
2110-141-00-0000	SALARIES INST LT SUBS	53,456	130,000	130,000	130,000	0
	Funds are provided for the cost of long term substitute teachers at the rate of \$115.00 per day after three months retroactive to the first day of assignment.					
2110-158-00-0000	SALARIES TEACHING ASSTS	1,205,869	1,275,354	1,275,354	1,300,219	24,865
	This line item covers the salaries of Teaching Assistants. Teaching Assistants are certified through the State Education Department to assist teachers in classroom instruction.					
2110-158-00-0025	TCHR ASST CLAIM SHEETS/OT	104,508	180,900	180,900	185,900	5,000
	This code covers the cost of substitute teaching assistants when a special education teaching assistant is absent or when a classroom teaching assistant is out for an extended period of time. Also covered here is the cost of teaching assistant coverage before the school day begins and after the school day ends to assist with student arrival and dismissal.					

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2110 TEACHING-REGULAR SCHOOL						
2110-161-00-0000	SALARIES MONITOR/SECURITY	489,424	512,227	512,227	519,288	7,061
	This code covers the salaries of support staff that perform monitor and/or security duties during the school day (front entrance, hallways, cafeteria, etc.).					
2110-161-00-0025	MONITOR OVERTIME	7,115	8,000	8,000	8,000	0
	This code covers the cost of extra time worked by our monitors.					
2110-163-00-0025	SECURITY OVERTIME	30,074	30,000	31,000	32,000	1,000
	This code covers the cost of overtime for our security aides when a 40 hour work week is exceeded. The District incurs overtime when we provide security for school-related after-school activities or to cover unanticipated absences or vacancies.					
2110-200-00-0010	INST EQUIP MUSIC	14,500	15,000	15,000	15,000	0
	The funds in this code will be used to continue the annual replacement cycle of musical instruments.					
2110-408-00-0000	RETIREMENT INCENTIVE	470,833	412,500	490,000	544,300	54,300
	Funds are allocated for a non-elective 403B retirement incentive for teachers, CSEA, administrators and clerical staff. Payments to retirees are paid over a four year period.					
2110-427-03-0033	EQUIP REPAIR GEN INST- VC	270	1,000	1,000	1,000	0
2110-427-04-0033	EQUIP REPAIR GEN INST-LIB	540	1,000	1,000	1,000	0
2110-427-05-0033	EQUIP REPAIR GEN INST- UN	180	1,000	1,000	1,000	0
2110-427-06-0010	EQUIP REPAIR GEN INST- MS	3,890	5,000	5,000	5,000	0
2110-427-07-0033	EQUIP REPAIR GEN INST- HS	4,584	10,000	10,000	10,000	0
	These codes provide funds to cover the cost for the repair of equipment, tuning of pianos, and servicing of microscopes used in the science program.					
2110-430-00-0000	CONTRACTUAL SERVICES	89,141	110,000	110,000	110,000	0
	This code covers the District's cost of our school resource officers and related overtime if requested to attend a school function. Also included here is grant writing services, administrative consultants and funds to cover special students trips.					
2110-431-00-0000	SECURITY CONTRACTUAL	0	1,250	1,250	1,250	0
	This code covers mileage reimbursement for security personnel who use their personal vehicles for school business.					

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2110 TEACHING-REGULAR SCHOOL						
2110-432-00-0000	CONTRACTUAL-KINDERPREP	0	500	500	500	0
This code covers the expenses of our program that introduces in-coming kindergarteners to school.						
2110-450-00	MATERIALS & SUPPLIES	282,702	192,080	192,080	192,080	0
This code covers the cost of instructional materials for new district-wide initiatives as well as supplies needed to set-up new classrooms.						
2110-450-03	MATERIALS & SUPPLIES	40,838	28,968	27,514	27,514	0
2110-450-04	MATERIALS & SUPPLIES	44,736	31,878	31,372	31,372	0
2110-450-05	MATERIALS & SUPPLIES	42,957	26,818	27,008	27,008	0
2110-450-06	MATERIALS & SUPPLIES	48,698	41,830	43,375	43,375	0
2110-450-07	MATERIALS & SUPPLIES	70,496	77,690	76,147	76,147	0
Covered in these codes are funds allocated to each of the schools for the purchase of materials and supplies necessary for carrying out the instructional program.						
2110-471-00-0000	TUITION PUBLIC	7,402	100,000	100,000	100,000	0
At times students from Nyack are placed by order of the Family Court or the Department of Social Services in residences located in other school districts. It is the District's responsibility to pay the tuition for these students. This item should not be confused with tuition paid for special education students pursuant to Section 4402-2b of the Education Law, which is covered in code 2250.471.						
2110-480-00	TEXTBOOKS	299,963	252,114	240,801	240,801	0
2110-480-03	TEXTBOOKS	0	5,038	4,785	4,785	0
2110-480-04	TEXTBOOKS	0	5,544	5,456	5,456	0
2110-480-05	TEXTBOOKS	3,217	4,664	4,697	4,697	0
2110-480-06	TEXTBOOKS	8,510	9,120	9,435	9,435	0
2110-480-07	TEXTBOOKS	14,304	15,105	14,805	14,805	0
2110-480-20	TEXTBOOKS	14,069	36,000	36,000	36,000	0

Funds are provided for the purchase of textbooks and workbooks for students who reside in the District and who attend public, private or parochial schools. These codes cover the cost of new textbooks approved by the Board of Education as well as costs to replace damaged books and consumable reading and workbook materials.

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2110 TEACHING-REGULAR SCHOOL						
2110-490-00-0003	BOCES PROJECT SEE	29,063	33,500	37,000	37,340	340
	This represents the BOCES program fee for Project SEE (the outdoor educational experience for 6th graders). The cost of this program is offset by BOCES aid that is received by the District in the following school year.					
2110-490-00-0067	BOCES GED	0	37,480	37,480	38,000	520
	Funds are allocated for the GED program for high school students and includes funds for bilingual students with interrupted schooling (SIFE) to prepare for the Test Assessing Secondary Completion (TASC) exam.					
2110-490-00-0085	BOCES INTENSV DAY TREATMT	75,071	127,200	127,200	127,200	0
	This covers the cost of students placed in intensive day therapy until they are ready to return to their regular educational program.					
2110-490-00-0086	BOCES SCIENCE KITS	2,114	2,700	2,850	2,900	50
	Funds are provided to lease science kits through BOCES for the administration of the NY State Science Assessments for grades 4 & 8.					
2110-490-00-0093	BOCES P-TECH	119,460	159,300	123,900	142,500	18,600
	BOCES P-Tech is a six year program which allows 9th grade students to complete High School and earn an Associate's degree simultaneously while focusing on STEM (science, technology, engineering and math). The District budgets for two (2) additional students to participate in the ensuing school year.					
2110-490-00-0100	BOCES CHALLENGER PROGRAM	12,832	23,000	23,000	23,000	0
	Funds are provided for 5th grade students to participate in simulated technology space flights as part of their science curriculum.					
	2110 FUNCTION SUBTOTAL	25,054,321	26,457,379	26,269,636	27,003,762	734,126
2250 PROG FOR STUDENTS W/ DISABILITIES						
2250-133-00-0018	SALARIES INST HOME TUTOR	74,131	130,000	130,000	130,000	0
	This code covers the cost of providing mandated tutoring services for students who cannot come to school because of illness, suspension or are awaiting a special education placement.					

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2250 PROG FOR STUDENTS W/ DISABILITIES						
2250-134-00-0018	SALARIES SUMMER SERVICE	29,709	32,000	31,000	31,550	550
	This code covers the cost of professional services during the summer months. These services focus on evaluation and placement of disabled children who require emergency follow-up or move into the District during the summer months. Regulations and past experience require that the Committee for Special Education and Committee for Pre-School Special Education meet during the summer months to ensure all students have appropriate placements when school opens in September.					
2250-135-00-0018	SPECIAL EDUCATION TESTING	1,554	25,000	25,000	25,000	0
	This code covers the contractual cost to pay special education teachers who miss their prep period to administer special education testing to determine eligibility for special services.					
2250-151-00-0018	SALARIES CERTIFIED	3,218,274	3,380,847	3,450,000	3,530,542	80,542
	Funds are provided to cover the salaries of special education teachers.					
2250-151-00-0035	SALARIES PSYCHOLOGISTS	588,093	605,252	605,252	618,923	13,671
	Psychologists service the public and non-public schools in the District in the areas of testing and evaluation, staff and parent consultation, agency liaison, counseling and instructional support on the elementary and secondary levels. The psychologists also provide follow-up evaluations on children placed in the Special Education Program.					
2250-152-00-0018	SALARIES SUPV SPECIAL ED	163,654	168,304	168,304	168,304	0
	The responsibility in this area includes supervising staff and coordinating the special education programs in each school building. This code also covers the stipends for the Committee on Special Education Chairpersons.					
2250-157-00-0039	SALARIES SPEECH/LANGUAGE	442,917	418,568	418,568	424,325	5,757
	Speech therapists service those children who have significant speech and language deficits. This portion of the budget provides the funds required for this operation. Service to speech, hearing and language impaired children is mandated.					
2250-158-00-0018	SALARIES TEACHING ASSTS	787,835	981,509	935,000	949,067	14,067
	Included in this category are funds to cover the salaries of certified teaching assistants to provide support in Special Education classrooms.					
2250-160-00-0018	SUPPORT STAFF SALARIES	162,986	177,237	169,000	173,889	4,889
	This code covers clerical staff that assists in the operation of the CPSE/CSE office.					

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Budget Account	Description	2016-2017 Actual Expenditure	2017-2018 Adopted Budget	2017-2018 Revised Budget	2018-2019 Proposed Budget	Dollar Change
2250 PROG FOR STUDENTS W/ DISABILITIES						
2250-200-00-0018	INSTRUCTIONAL EQUIPMENT	7,471	15,000	15,000	15,000	0
	Funds are provided to purchase specialized equipment as per students' Individual Educational Plans.					
2250-411-00-0018	MEMBERSHIPS	500	1,500	1,500	1,500	0
	Funds are allocated for membership fees or payment for attendance at special events.					
2250-418-00-0018	PROF & TECH SERVICES	954	10,000	10,000	10,000	0
	This code covers the cost of Impartial Hearing Officers as required by Commissioner's Regulation Part 200 to hear parental appeals to classification and placement of children with special needs.					
2250-420-00-0018	CONSULTANTS	37,100	35,000	35,000	35,000	0
2250-430-00-0018	CONTRACTUAL SERVICES	82,412	250,000	250,000	250,000	0
2250-431-00-0018	ABA SERVICES	81,483	132,000	132,000	132,000	0
2250-432-00-0018	NURSING SERVICES	44,345	80,000	80,000	80,000	0
2250-433-00-0018	HOSPITAL TUTORING	7,657	17,000	17,000	17,000	0
2250-434-00-0018	OT & PT SERVICES	137,360	180,000	180,000	180,000	0
2250-435-00-0018	IMPARTL HEARING/SETTLEMTS	39,600	125,000	125,000	125,000	0
2250-436-00-0018	COUNTY MAINTENANCE	47,775	125,000	125,000	125,000	0
2250-437-00-0018	RESIDENTIAL TUITION	221,254	275,000	275,000	275,000	0
	The codes listed above provide funding for contracted services required by individual education plans for our special education students such as contracted applied behavioral services for autistic students, psychiatric consultations, registered nursing services, occupational and physical therapy, hospital tutoring, and a portion of the maintenance costs for residential placements.					
2250-446-00-0018	SUPV SP ED TRAVEL & CONF	811	4,000	4,000	4,000	0
	Funds are provided for the Supervisor of Special Education to attend professional development workshops and for mileage reimbursement.					

Nyack Union Free School District

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Fund: A GENERAL FUND

Budget Account	Description	2016-2017 Actual Expenditure	2017-2018 Adopted Budget	2017-2018 Revised Budget	2018-2019 Proposed Budget	Dollar Change
2250 PROG FOR STUDENTS W/ DISABILITIES						
2250-447-00-0018	TRAVEL & CONFERENCES	2,437	1,500	1,500	1,500	0
2250-447-00-0035	TRAVEL & CONF PSYCHOLOG	5,621	3,000	3,000	3,000	0
2250-447-00-0039	TRAVEL & CONF SPEECH	1,226	1,500	1,500	1,500	0

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

2250-450-00-0018	SPECIAL ED SUPPLIES/MAT	6,826	13,000	13,000	13,000	0
2250-450-00-0035	SUPP/MATERIALS PSYCH	7,949	9,500	9,500	9,500	0
2250-450-00-0039	SUPP/MATERIAL SPEECH/HEAR	1,355	3,000	3,000	3,000	0
2250-450-03-0018	SPECIAL ED SUPP/MAT - VC	1,275	2,170	2,030	2,030	0
2250-450-04-0018	SPECIAL ED SUPP/MAT - LIB	2,326	1,785	1,715	1,715	0
2250-450-05-0018	SPECIAL ED SUPP/MAT - UN	1,265	1,680	1,645	1,645	0
2250-450-06-0018	SPECIAL ED SUPP/MAT - MS	3,192	3,325	3,220	3,220	0
2250-450-07-0018	SPECIAL ED SUPP/MAT - HS	2,235	4,165	4,725	4,725	0

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

2250-471-00-0018	TUITION PUBLIC SCHOOLS	413,081	450,000	450,000	450,000	0
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Education Law 4402.2b requires the School District to pay tuition to schools with whom it contracts for the education of District children with special needs. The funds in this category cover tuition costs for contracting with State approved schools.

2250-480-03	TEXTBOOKS	0	2,480	2,320	2,320	0
2250-480-04	TEXTBOOKS	0	2,040	1,960	1,960	0
2250-480-05	TEXTBOOKS	1,202	1,920	1,880	1,880	0
2250-480-06	TEXTBOOKS	1,756	3,800	3,680	3,680	0
2250-480-07	TEXTBOOKS	0	4,760	5,400	5,400	0

Funds are provided in these codes for the purchase of textbooks and workbooks for the individualized needs of our special education students. General education textbooks are purchased from the regular education program codes (2110.480).

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Budget Account	Description	2016-2017 Actual Expenditure	2017-2018 Adopted Budget	2017-2018 Revised Budget	2018-2019 Proposed Budget	Dollar Change
2250 PROG FOR STUDENTS W/ DISABILITIES						
2250-490-00-0089	BOCES SPEC ED	4,328,710	4,399,100	4,400,000	4,500,000	100,000
	This item covers the cost of students with special needs who attend special education programs at BOCES.					
2250-490-11-0087	BOCES MICROFILM	0	2,500	2,500	2,500	0
	Funds are used to digitally reproduce student records in compliance with State records retention guidelines.					
2250-490-11-0089	BOCES SPECIAL ED-OTHER	377,031	400,000	400,000	400,000	0
	This code covers the cost of special education programs provided to our students through Southern Westchester BOCES.					
2250-490-11-0101	BOCES IEP DIRECT	11,312	12,000	12,552	12,852	300
	IEP Direct is the software program that maintains our special education students' individual education plans. This code covers the cost of annual support for this software.					
	2250 FUNCTION SUBTOTAL	11,346,674	12,491,442	12,506,751	12,726,527	219,776
2280 OCCUPATIONAL EDUCATION(GRADES 9-12)						
2280-490-00-0000	BOCES OCCUPATIONAL EDUC	216,582	417,500	345,000	352,300	7,300
	This covers expenses for occupational education. Students participate in areas such as auto body and fender repair, cosmetology, practical nursing, and food service.					
	2280 FUNCTION SUBTOTAL	216,582	417,500	345,000	352,300	7,300
2330 TEACHING-SPECIAL SCHOOLS						
2330-120-00-0000	ENL PROGRAM	0	9,000	9,000	9,000	0
	Funds are provided for an ENL program to provide additional support to bilingual students beyond the regular instructional day.					
2330-121-00-0000	KINDERGARTEN READINESS	7,268	7,500	7,500	7,500	0
	This is an early intervention program designed to assist students entering kindergarten in September with the readiness skills aligned to a successful first year of school. Students are identified through the annual kindergarten screening process.					

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Fund: A GENERAL FUND

Budget Account	Description	2016-2017 Actual Expenditure	2017-2018 Adopted Budget	2017-2018 Revised Budget	2018-2019 Proposed Budget	Dollar Change
2330 TEACHING-SPECIAL SCHOOLS						
2330-136-00-0000	SUMMER EFFICACY	2,830	3,000	3,000	3,000	0
	The Efficacy Academy is a summer intervention program for first and second year Middle School students. The program assists students with the principles that boost confidence while teaching the importance of effort and perseverance as important concepts to achieve positive learning outcomes.					
2330-137-00-0000	SUMMER MUSIC PROGRAM	35,234	32,000	35,000	36,000	1,000
	The summer music program is self-sustaining as parents/guardians pay tuition to cover the costs of the optional, extended school year program. Accordingly, this expenditure code is offset by the receipt of tuitions on the revenue side of the budget.					
2330-139-00-0000	SUMMER SCHOOL K-6	20,766	31,000	31,000	31,000	0
	Funding is provided to cover the cost of salaries for an elementary and sixth grade summer reading program as an extension of our school-year program.					
2330-157-00-0000	COMMUNITY AFTER SCH PROG	7,093	32,500	32,500	32,500	0
	These funds are used to pay salaries for a community based program to provide after-school academic support to our elementary students.					
2330-157-06-0000	MS-WALDRON AFTER SCHOOL	1,588	0	6,000	6,000	0
	This code covers the cost of salaries for a community based program to provide after-school academic support to our middle school students.					
2330-158-00-0000	STARS ELEM AFTER SCHOOL	32,964	63,000	63,000	63,000	0
	This is a program designed for grades 3-5 to address specific instructional needs in reading and math.					
2330-158-07-0000	ALTERNATIVE HS SALARIES	132,629	146,954	140,369	140,369	0
	This code covers the cost of the Alternative High School program held at Hilltop. This program provides credit recovery courses leading to a diploma as an alternative for students who are otherwise at risk of dropping out.					
2330-159-06-0000	MS HOMEWORK CLUB	17,898	23,500	23,500	23,500	0
	The Program for Success is an after school activity designed as part of the District's Academic Intervention Plan. Students who meet the AIS criteria in any academic area may attend to receive structure and support in completing their assignments.					
2330-159-07-0000	HS HOMEWORK CLUB	8,278	8,500	8,500	8,700	200
	Funds in this code support an after school homework program to assist students who are taking challenging coursework or who are struggling.					

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Budget Account	Description	2016-2017 Actual Expenditure	2017-2018 Adopted Budget	2017-2018 Revised Budget	2018-2019 Proposed Budget	Dollar Change
2330 TEACHING-SPECIAL SCHOOLS						
2330-160-00-0000	FAMILY RES CTR/COMM LIAS	347,087	317,570	325,000	331,034	6,034
<p>This code covers the salaries of our Family Resource Center Coordinators, our Community Liaisons, our Coordinator of Alcohol & Substance Abuse & Awareness, and the home visitor program. These positions do community outreach and provide assistance to families who live in our community, such as those who do not speak English.</p>						
2330-161-00-0000	SUPPORT STAFF SALARIES	0	7,000	7,000	7,000	0
<p>Funds in this code provide for the continuance of support personnel for a community outreach program to support students and families in the evening.</p>						
2330-400-00-0000	NYACK BASICS	0	0	0	60,000	60,000
<p>This code covers consulting services for the Nyack BASICS Campaign. BASICS is an early childhood parenting and caregiving support program. The mission is to mobilize existing social and organizational networks to embed the five evidence-based parenting practices in the daily interactions of the child and caregiver to build solid developmental foundations so students entering kindergarten are prepared to learn.</p>						
2330-440-06-0000	SUBSTANCE AWARE-MS CONTR	0	925	957	957	0
2330-440-07-0000	SUBSTANCE AWARE-HS CONTR	225	2,187	2,144	2,144	0
<p>Funds are provided for assembly presentations on substance abuse awareness and prevention.</p>						
2330-450-00-0000	SUPPLIES - STARS	1,472	1,600	1,600	1,600	0
2330-450-00-0051	FAMILY RES CTR-HOME PROGR	1,377	2,500	2,500	2,500	0
2330-450-03-0051	FAMILY RESOURCE CTR - VC	1,765	2,000	2,000	2,000	0
2330-450-04-0051	FAMILY RESOURCE CTR - LIB	718	2,000	2,000	2,000	0
2330-450-05-0051	FAMILY RESOURCE CTR - UN	1,465	2,000	2,000	2,000	0
2330-450-06-0000	SUMMER SCH SUPPLIES	31	1,000	1,000	1,000	0
2330-450-06-0051	FAMILY RESOURCE CTR - MS	1,885	2,000	2,000	2,000	0
<p>Funding is provided in this code for supplies & materials to support the STARS program, summer school and our Family Resource Centers.</p>						
2330-450-07-0000	SUPPLIES-HS FRESH START	0	750	750	750	0
<p>Funds are provided for the Fresh Start alternative High School program.</p>						

Nyack Union Free School District

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Fund: A GENERAL FUND

Budget Account	Description	2016-2017 Actual Expenditure	2017-2018 Adopted Budget	2017-2018 Revised Budget	2018-2019 Proposed Budget	Dollar Change
2330 TEACHING-SPECIAL SCHOOLS						
2330-451-06-0000	SUPPLIES-MS MENTOR PROGR	0	5,300	5,300	5,300	0
	This line item supports the Middle School student mentoring program.					
2330-451-07-0000	SUPPLIES-HS MENTOR PROGR	530	5,300	5,300	5,300	0
	Funds budgeted here are for the High School mentoring program called PROMISE (Promoting Resources and Opportunities to Motivate and Inspire Students to Excel). The program is designed to assist students who are at-risk, who are having difficulty with language or reading, or who may be facing challenges at home.					
2330-452-06-0000	MS-WALDR/NYA CTR SUPPLIES	568	0	500	500	0
	Funds are budgeted to cover the cost of supplies for the community center program.					
2330-454-00-0000	SUPPLIES-PROJECT CONNECT	0	750	750	750	0
	This code covers the cost of supplies for the Project Connect Program. Project Connect provides tutoring and counseling services to students who are on out-of-school suspension.					
2330-455-00-0000	SUPPLIES-SUMMER MUSIC	2,385	2,500	2,500	2,500	0
	The summer music program is a self-sustaining program as parents/guardians pay tuition to provide their children with additional instruction during the summer. Accordingly, this expenditure code is offset by the receipt of tuition on the revenue side of the budget.					
2330-457-00-0000	SUPPLIES-COMMNTY AFTR SCH	288	14,680	14,880	14,880	0
	Funds in this code provide for supplies, materials and internet services for community outreach programs that support students and families in the evening.					
2330-458-06-0000	SUBSTANCE AWARE-MS SUPPL	0	694	718	718	0
2330-458-07-0000	SUBSTANCE AWARE-HS SUPPL	334	1,640	1,608	1,608	0
	Funds are provided to purchase supplies and materials for our substance awareness and prevention program.					
2330-490-00-0092	BOCES 225 COURSES	61,110	95,500	95,500	97,500	2,000
	This category covers the cost of high school and middle school students attending the summer school program at BOCES.					
2330 FUNCTION SUBTOTAL		687,788	824,850	835,376	904,610	69,234

2610 SCHOOL LIBRARY & AV

Nyack Union Free School District

Budget Presentation Detail

Fiscal Year: 2019

Fund: A GENERAL FUND

Budget Account	Description	2016-2017 Actual Expenditure	2017-2018 Adopted Budget	2017-2018 Revised Budget	2018-2019 Proposed Budget	Dollar Change
2610 SCHOOL LIBRARY & AV						
2610-151-00-0031	SALARIES LIBRARIANS	467,181	479,217	498,500	515,310	16,810
Funds are included in this item to cover the salaries of our librarians - one at each school (High School, Middle School, Liberty, Upper Nyack, and Valley Cottage).						
2610-164-00-0031	SUPPORT STAFF SALARIES	148,925	153,603	153,603	156,786	3,183
This code covers the cost of clerical support in our school libraries.						
2610-200-00-0057	INSTR EQUIPMENT A/V	3,443	5,000	5,000	5,000	0
Funds are allocated to replace equipment as necessary.						
2610-418-06-0031	PROFESSIONAL&TECH SVCS-MS	987	1,000	1,000	1,000	0
2610-418-07-0031	PROFESSIONAL&TECH SVCS-HS	0	1,500	1,500	1,500	0
Funds in these categories are provided to rebind library books and textbooks in the Middle and High School.						
2610-422-07-0031	ANNL ON-LINE MTNCE LIB-HS	3,750	4,000	4,000	4,000	0
These funds provide for the on-line support of our library system.						
2610-425-07-0031	LIBR MEMBERSHIP DUES - HS	0	700	700	700	0
Funds are allocated to provide library membership with other library services.						
2610-427-00-0057	EQUIPMENT REPAIR	0	2,500	2,500	2,500	0
Funds are provided for the repair of audio visual equipment.						
2610-435-00-0057	VIDEO PRODUCTIONS	0	3,000	3,000	3,000	0
Funds are provided to support district-wide media needs.						

Nyack Union Free School District

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Budget Account	Description	2016-2017 Actual Expenditure	2017-2018 Adopted Budget	2017-2018 Revised Budget	2018-2019 Proposed Budget	Dollar Change
2610 SCHOOL LIBRARY & AV						
2610-450-00-0057	SUPP/MATERIALS AV	13,830	15,000	15,000	15,000	0
2610-450-03-0031	SUPP/MATLS LIBRARY - VC	538	1,145	1,088	1,088	0
2610-450-03-0057	SUPP/MATERIALS AV - VC	572	2,748	2,610	2,610	0
2610-450-04-0031	SUPP/MATLS LIBRARY - LIB	971	1,260	1,240	1,240	0
2610-450-04-0057	SUPP/MATERIALS AV - LIB	0	3,024	2,976	2,976	0
2610-450-05-0031	SUPP/MATLS LIBRARY - UN	857	1,060	1,068	1,068	0
2610-450-05-0057	SUPP/MATERIALS AV - UN	0	2,544	2,562	2,562	0
2610-450-06-0031	SUPP/MATLS LIBRARY - MS	1,428	1,520	1,573	1,573	0
2610-450-06-0057	SUPP/MATERIALS AV - MS	220	3,648	3,774	3,774	0
2610-450-07-0031	SUPP/MATLS LIBRARY - HS	2,872	2,014	1,974	1,974	0
2610-450-07-0057	SUPP/MATERIALS AV - HS	717	6,042	5,922	5,922	0
<p>This category covers both our library supplies and our audio visual supplies. Items such as televisions, digital and video cameras, DVD's, CD's, etc. are purchased with the funds.</p>						
2610-482-03-0031	PERIODICALS - VC	776	1,076	1,022	1,022	0
2610-482-04-0031	PERIODICALS - LIB	339	1,184	1,166	1,166	0
2610-482-05-0031	PERIODICALS - UN	760	996	1,003	1,003	0
2610-482-06-0031	PERIODICALS - MS	1,587	1,824	1,887	1,887	0
2610-482-07-0031	PERIODICALS - HS	3,481	5,539	5,429	5,429	0
<p>Periodicals, magazines, newspapers and other subscriptions are purchased for our libraries.</p>						
2610-483-03-0031	LIBRARY BOOKS - VC	10,178	10,076	9,570	9,570	0
2610-483-04-0031	LIBRARY BOOKS - LIB	10,010	11,088	10,912	10,912	0
2610-483-05-0031	LIBRARY BOOKS - UN	9,116	9,328	9,394	9,394	0
2610-483-06-0031	LIBRARY BOOKS - MS	13,258	13,376	13,838	13,838	0
2610-483-07-0031	LIBRARY BOOKS - HS	25,492	28,196	27,636	27,636	0
2610-483-20-0031	LIBRARY MATLS AID-NON PUB	980	1,500	1,500	1,500	0
<p>The allocation in these codes provides for the gradual acquisition of a library collection to support the District's educational programs and provide enrichment and expansion of our students' knowledge.</p>						
2610-490-00-0095	BOCES LIBRARY NETWORK	10,572	11,000	11,000	11,000	0
<p>These funds are allocated for BOCES Services - Our Library Network is linked through BOCES.</p>						
2610 FUNCTION SUBTOTAL		732,840	785,708	803,947	823,940	19,993

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Budget Account	Description	2016-2017 Actual Expenditure	2017-2018 Adopted Budget	2017-2018 Revised Budget	2018-2019 Proposed Budget	Dollar Change
2630 COMPUTER ASSISTED INSTRUCTION						
2630-151-00-0043	TECH/INTEGR SPEC/LIAISON	25,000	25,000	33,324	33,324	0
	This code covers the stipends for instructional integration specialists/liaisons.					
2630-200-00-0040	COMPUTER EQUIPMENT	160,374	300,000	300,000	400,000	100,000
	This allocation provides funding for the purchase of instructional computer hardware, wireless access points, network drops, switches, chrome books, tablets, printers and other technology devices needed to support the educational program. The increase in this code supports initiatives such as mobile devices for grades 3 - 6 and 9th grade, the STEM initiative (including elementary robotics) and upgrading classroom presentation devices to LCD monitors.					
2630-220-00-0040	HARDWARE-STATE AIDED	3,819	26,000	26,000	26,000	0
	This code is used for the purchase of instructional technology. Expenditures in this code are offset by Hardware & Technology State Aid.					
2630-430-00-0040	CONTRACTUAL SERVICES	86,840	120,000	124,800	354,800	230,000
	Funds cover costs for project management and consulting, network support services, annual fees and licenses, E-Rate Exchange, instructional software support, etc. The District plans to switch network engineering support to a consultant in 2018-19 which accounts for the increase in this code (corresponding decreases are in codes A.2020.4090.11.0077 & A.2630.490.11.0096 as network engineering services were previously purchased through BOCES).					
2630-450-00-0040	SUPPLIES/MATERIALS	121,501	75,000	76,000	77,400	1,400
2630-450-03-0040	SUPPLIES/MATERIALS - VC	1,854	2,290	2,175	2,175	0
2630-450-04-0040	SUPPLIES/MATERIALS - LIB	1,741	2,520	2,480	2,480	0
2630-450-05-0040	SUPPLIES/MATERIALS - UN	2,046	2,120	2,135	2,135	0
2630-450-06-0040	SUPPLIES/MATERIALS - MS	2,756	3,040	3,145	3,145	0
2630-450-07-0040	SUPPLIES/MATERIALS - HS	9,544	13,091	12,831	12,831	0
	Funds are allocated in these codes for computer and printer supplies to maintain our technology initiative.					
2630-460-20-0040	SOFTWARE NON-PUBLICS	2,300	5,000	5,000	5,000	0
	Funds are provided to purchase computer software materials for our resident students attending parochial schools.					

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2630 COMPUTER ASSISTED INSTRUCTION						
2630-461-00-0040	SOFTWARE DISTRICT	53,051	127,000	139,500	139,500	0
2630-461-01-0040	SOFTWARE-SPEC EDUCATION	750	2,000	2,000	2,000	0
2630-461-03-0040	SOFTWARE DISTRICT - VC	750	5,038	4,795	4,785	-10
2630-461-04-0040	SOFTWARE DISTRICT - LIB	750	5,544	5,456	5,456	0
2630-461-05-0040	SOFTWARE DISTRICT - UN	750	4,664	4,697	4,697	0
2630-461-06-0040	SOFTWARE DISTRICT - MS	5,084	6,688	6,919	6,919	0
2630-461-07-0018	SOFTWARE-FRESH START	20,700	30,000	30,000	30,000	0
2630-461-07-0040	SOFTWARE DISTRICT - HS	10,977	12,084	11,844	11,844	0
<p>Funds are included in these codes for software purchases and software licenses that support the delivery of instruction in the classroom and software to assist in the development of local assessments.</p>						
2630-490-11-0095	BOCES E-CHALK	22,734	20,000	25,000	25,000	0
<p>This code covers the cost of web-hosting for the student, parent, and teacher which supports the integration of technology into the curriculum.</p>						
2630-490-11-0096	BOCES COMPUTER ASST INST	817,075	461,300	430,000	197,299	-232,701
<p>These funds support a variety of software packages used in the educational program, such as language arts, math, science, business, research, and ENL. This line also funded a portion of the cost of network engineering support to sustain our instructional technology infrastructure on a contractual basis through BOCES. The District plans to switch network engineering support to another consultant in 2018-19 which accounts for the decrease in this code.</p>						
2630 FUNCTION SUBTOTAL		1,350,396	1,248,379	1,248,101	1,346,790	98,689
2805 ATTENDANCE-REGULAR SCHOOL						
2805-164-00-0074	SUPPORT STAFF SALARIES	54,609	33,074	30,600	31,417	817
<p>This code covers the clerical salary to maintain District attendance data.</p>						
2805 FUNCTION SUBTOTAL		54,609	33,074	30,600	31,417	817
2810 GUIDANCE-REGULAR SCHOOL						
2810-151-00-0035	SALARIES CERTIFIED	747,097	769,021	774,021	800,370	26,349
<p>Funds are provided to pay the salaries of secondary guidance counselors.</p>						

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Budget Account	Description	2016-2017 Actual Expenditure	2017-2018 Adopted Budget	2017-2018 Revised Budget	2018-2019 Proposed Budget	Dollar Change
2810 GUIDANCE-REGULAR SCHOOL						
2810-152-00-0035	SALARIES INSTR SUMMER	35,197	45,000	45,000	45,000	0
Funds are provided for up to ten days of summer work for guidance counselors.						
2810-164-00-0035	SUPPORT STAFF SALARIES	195,197	182,927	199,000	204,470	5,470
This allocation includes the salaries of the clerical staff assigned to the guidance departments at the High School and the Middle School.						
2810-450-00-0035	SUPPLIES/MATERIALS	0	500	500	500	0
2810-450-06-0035	SUPPLIES/MATERIALS - MS	2,664	2,800	2,800	2,800	0
2810-450-07-0035	SUPPLIES/MATERIALS - HS	5,397	8,200	8,200	8,200	0
The monies allocated in these codes are earmarked for the purchase of office supplies and duplicating materials used for pupil records and transcripts. Specialized guidance and career materials as well as computer supplies are also purchased with these funds.						
2810-451-00-0035	SUBSTANCE PREVENTION	0	4,100	4,100	4,100	0
Funds are allocated for a substance prevention program.						
2810-490-00-0087	BOCES MICROFILM	4,650	9,500	9,500	9,500	0
Funds are provided to contract with BOCES to microfilm and digitize permanent student records of graduating students.						
2810 FUNCTION SUBTOTAL		990,202	1,022,048	1,043,121	1,074,940	31,819
2815 HEALTH SERVICES						
2815-142-00-0036	SALARIES NURSE SUBS	8,950	18,000	18,000	18,000	0
These funds are allocated for substitute nurses who provide coverage when nurses are absent.						
2815-163-00-0036	SALARIES OVERTIME	20,736	24,000	24,000	24,000	0
Funds are included for extra hours for nurses to respond to emergencies (such as a bus accident or student injury at the end of the school day) and for sports physicals.						

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Fund: A GENERAL FUND

Budget Account	Description	2016-2017 Actual Expenditure	2017-2018 Adopted Budget	2017-2018 Revised Budget	2018-2019 Proposed Budget	Dollar Change
2815 HEALTH SERVICES						
2815-166-00-0036	SALARIES NURSES/AIDES	459,198	474,797	480,000	492,687	12,687
	This code provides for the salaries of six (6) registered nurses and three (3) Health Aides. The Registered Nurses and Health Aides provide coverage for the District's public and one non-public school.					
2815-200-00-0036	EQUIPMENT	0	3,000	3,000	3,000	0
	Funds are allocated to purchase equipment for nurses' offices.					
2815-418-00-0036	PHYSICIAN SERVICES	24,000	31,000	31,000	32,000	1,000
	Physicians provide required student physical examinations and when necessary, provide interscholastic game coverage.					
2815-420-00-0036	CONSULTANTS	0	2,000	2,000	2,000	0
	This category covers physician's fees for medical exams that must be performed at the physician's office.					
2815-427-00-0036	EQUIPMENT REPAIR	0	1,500	1,500	1,500	0
	This category covers repair of equipment in the health offices.					
2815-430-00-0036	HEALTH SVCS OTHER DIST	108,642	110,000	110,000	110,000	0
	Funds are provided here to cover the cost of health services given to resident students who attend out of District private and parochial schools.					
2815-450-00-0036	SUPPLIES/MATERIALS	6,101	10,000	10,000	10,000	0
	Funds are included here to purchase first aid materials such as bandages, dressings, cotton and cotton balls, ice packs, alcohol, and uritix (used in sports physicals).					
2815-451-00-0036	HEPATITIS VACCINE	0	350	350	350	0
	Funds are provided for required vaccination of staff such as nurses, custodians, coaches and bus drivers.					
	2815 FUNCTION SUBTOTAL	627,627	674,647	679,850	693,537	13,687

2825 SOCIAL WORK SERVICES

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Budget Account	Description	2016-2017 Actual Expenditure	2017-2018 Adopted Budget	2017-2018 Revised Budget	2018-2019 Proposed Budget	Dollar Change
2825 SOCIAL WORK SERVICES						
2825-151-00-0000	SALARIES CERTIFIED This code covers the salaries of social workers.	294,379	316,493	320,000	327,758	7,758
2825-152-00-0000	SALARIES SUMMER Funds are provided for work related to the Committee on Special Education meetings.	3,097	3,000	3,000	3,000	0
2825-447-00-0000	TRAVEL Funds are provided for social workers to attend conferences and workshops.	0	1,000	1,000	1,000	0
2825-450-00-0000	SUPPLIES/MATERIALS Items in this category include stationery, forms and general supplies.	0	500	500	500	0
2825 FUNCTION SUBTOTAL		297,476	320,993	324,500	332,258	7,758
2850 CO-CURRICULAR ACTIVITIES						
2850-151-00-0050	SALARIES CERTIFIED Included in this code are salaries of personnel who serve as advisors for co-curricular clubs at the High School and Middle School.	143,488	150,000	150,000	150,000	0
2850-152-06-0050	SALARIES-MS DRAMA This code covers the salaries for the Middle School drama productions.	2,225	7,500	7,500	7,500	0
2850-152-07-0050	SALARIES-HS DRAMA This code covers the cost of salaries for the High School drama productions.	10,725	15,000	15,000	15,000	0
2850-411-00-0050	STATE COMPETITIONS	0	1,500	1,500	1,500	0
2850-411-06-0050	STUDENT PARTICIPATION-MS	2,832	3,000	3,000	3,000	0
2850-411-07-0050	STUDENT PARTICIPATION-HS	6,813	10,000	10,000	10,000	0
<p>These categories cover the cost of sending students to the Math League and the New York State Music Competition and student attendance at the G.O. Leaders' Conference in Albany. This funding also supports the partial cost of students attending sports and academic dinners.</p>						

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Budget Account	Description	2016-2017 Actual Expenditure	2017-2018 Adopted Budget	2017-2018 Revised Budget	2018-2019 Proposed Budget	Dollar Change
2850 CO-CURRICULAR ACTIVITIES						
2850-412-07-0050	STUD PARTIC-AUTH SCIENCE	715	1,000	1,000	1,000	0
	This code covers registration fees for student participation in Authentic Science events.					
2850-413-07-0050	STUDENT PARTIC-MUSIC PROG	2,997	3,000	3,000	3,000	0
	This code covers the cost of student participation in Rockland County Music Educators Association (RCMEA), Junior All-County Festival and New York State School Music Association Majors Festival (NYSSMA).					
2850-417-07-0050	CO-CURRIC ACTIVITIES - HS	10,462	12,000	12,000	12,000	0
	Monies are used in this category to subsidize High School student publications and the yearbook.					
2850-418-00-0050	ACCOMPANISTS	300	0	0	0	0
2850-418-03-0050	ASSEMBLIES & LECTURES-VC	0	1,000	1,000	1,000	0
2850-418-03-0052	ACCOMPANISTS - VC	450	1,000	1,000	1,000	0
2850-418-04-0050	ASSEMBLIES & LECTURES-LIB	0	1,000	1,000	1,000	0
2850-418-04-0052	ACCOMPANISTS - LIB	750	1,000	1,000	1,000	0
2850-418-05-0050	ASSEMBLIES & LECTURES-UN	700	1,000	1,000	1,000	0
2850-418-05-0052	ACCOMPANISTS - UN	750	1,000	1,000	1,000	0
2850-418-06-0050	ASSEMBLIES & LECTURES-MS	1,150	2,000	2,000	2,000	0
2850-418-06-0052	ACCOMPANISTS - MS	1,050	1,000	1,000	1,000	0
2850-418-07-0050	ASSEMBLIES & LECTURES-HS	2,250	2,500	2,500	2,500	0
2850-418-07-0052	ACCOMPANISTS - HS	0	1,000	1,000	1,000	0
	These codes cover the cost of speakers and accompanists at assembly programs and concerts.					
2850-442-06-0050	CO-CURRICULAR DRAMA - MS	18,393	14,750	14,750	14,750	0
	This code is used to cover the cost of tickets, payment of royalties, and purchase of scripts, props and costumes for the Middle School productions.					
2850-442-07-0050	CO-CURRICULAR DRAMA - HS	32,639	28,500	28,500	28,500	0
	This code covers the cost of tickets, payment of royalties, and purchase of scripts and costumes for the High School productions.					

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Fund: A GENERAL FUND

Budget Account	Description	2016-2017 Actual Expenditure	2017-2018 Adopted Budget	2017-2018 Revised Budget	2018-2019 Proposed Budget	Dollar Change
2850 CO-CURRICULAR ACTIVITIES						
2850-450-00-0050	MARCHING BAND SUPPLIES	12,553	12,000	12,000	12,000	0
	This code covers supplies for the marching band as well as meals for students when traveling as part of the marching band.					
2850-450-07-0050	SUPPLIES/MATERIALS - HS	4,499	6,000	6,000	6,000	0
	This allocation provides materials and supplies required for co-curricular programs in the high school.					
2850-490-00-0058	BOCES ARTS & EDUCATION	31,114	25,000	35,000	35,000	0
	The Artists-in-Residence program provides for poets in the school, resident artists, visiting artists, and staff development for enhancing arts in the general curriculum.					
	2850 FUNCTION SUBTOTAL	286,855	301,750	311,750	311,750	0
2855 INTERSCHOLASTIC ATHLETICS						
2855-151-00-0051	SALARIES INST CERTIFIED	397,453	425,021	431,000	442,000	11,000
	This item includes the salaries of coaches and assistant coaches for the varsity, junior varsity, and middle school interscholastic sports.					
2855-160-00-0051	SALARIES SUPERVISION	45,129	54,000	49,000	49,000	0
	This covers the expense of ticket takers, scorekeepers, and supervision at games.					
2855-165-00-0051	SUPPORT STAFF SALARIES	73,712	75,773	75,773	78,046	2,273
	A certified athletic trainer provides services for athletic teams district-wide.					
2855-200-00-0051	EQUIPMENT	46,245	15,000	15,000	15,000	0
	Funds are included here for the replacement of worn-out athletic equipment such as wall pads, wrestling mats, windscreens, scorer tables, etc.					
2855-418-00-0051	GAME OFFICIALS	5,786	6,250	6,250	6,250	0
	This item covers the payment of officials at athletic contests. These include officials for scrimmages, scorekeepers, and timers required at each athletic event. They are required by guidelines and rules governing these activities.					

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Budget Account	Description	2016-2017 Actual Expenditure	2017-2018 Adopted Budget	2017-2018 Revised Budget	2018-2019 Proposed Budget	Dollar Change
2855 INTERSCHOLASTIC ATHLETICS						
2855-425-00-0051	MEMBERSHIP DUES	20,419	30,000	30,000	31,000	1,000
<p>This item provides the funds for fees and dues required for payment to the Rockland County Public School Athletic League (RCPSAL); Section One Council; New York State Public High School Athletic Association; New York State Association for Health, Physical Education, Recreation and Dance; charges for the coordination of officials; and entry fees.</p>						
2855-427-00-0051	UNIFORM RECONDITIONING	19,361	15,300	15,300	16,300	1,000
<p>Funds are allocated to have sports equipment cleaned, sanitized and recertified.</p>						
2855-430-00-0051	CONTRACT SERVICE	30,650	42,500	42,500	42,500	0
<p>Funds are provided for contractual services for the interscholastic athletic program such as fencing and gymnastics.</p>						
2855-431-00-0051	RENTAL OF FACILITIES	28,389	50,000	46,500	46,500	0
<p>This item covers costs of renting facilities at Sport-O-Rama and Palisades Center for hockey, Rockland Lake for golf green fees, and Rockland Community College for indoor track.</p>						
2855-447-00-0051	TRAVEL	2,451	7,400	7,600	7,800	200
<p>These funds cover the mileage costs incurred by our representatives to various athletic association meetings. Funds are also provided to cover the expenses of District coaches accompanying students to tournaments at the intersectional and State levels.</p>						
2855-450-00-0051	SUPPLIES/MATERIALS	53,171	54,300	54,300	55,200	900
<p>This code covers supplies to run the interscholastic program such as uniforms, protective equipment, bats, balls, etc.</p>						
2855-451-00-0051	SUPPLIES-TRAINER	4,482	4,500	4,500	4,500	0
<p>This includes items needed by certified athletic trainers and coaches who care for our athletes.</p>						
2855-490-00-0069	BOCES PRINTING	0	500	500	500	0
<p>Funds are allocated for printing of stationery and other materials.</p>						
2855-490-11-0059	BOCES GAME OFFICIALS	87,464	86,700	88,000	90,000	2,000
<p>Funds are allocated for the assignment and payment of officials through Southern Westchester BOCES as well as office expenses for the Director of Inter-School Athletics/BOCES. The Section I Athletic Council sets the fee schedule and number of officials required at each event.</p>						

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2855 INTERSCHOLASTIC ATHLETICS						
2855-491-11-0059	BOCES-HUDL	0	0	8,000	8,160	160
<p>HUDL is an on-line educational tool that allows coaches to teach plays and concepts by filming and editing games and practices. The video is then shared with their teams so students can observe and improve their skills. Another advantage is that highlight film clips can also be provided to assist in the college recruitment process.</p>						
2855 FUNCTION SUBTOTAL		814,712	867,244	874,223	892,756	18,533
5510 DISTRICT TRANSPORTATION SERVICES						
5510-150-00-0052	SALARIES ADMINISTRATIVE	43,472	44,342	44,342	35,900	-8,442
<p>This represents the portion of the School Business Executive's salary for direct supervision of the transportation program. The reduction in this code is reflective of a change in personnel due to a retirement.</p>						
5510-160-00-0052	SUPPORT STAFF SALARIES	49,263	49,153	49,153	50,873	1,720
<p>This represents routing and liaison support with the bus contractors.</p>						
5510-161-00-0052	BUS MONITORS	0	10,000	10,000	10,000	0
<p>This code covers the cost of bus monitors when needed to assist with behavior issues on our school buses or when a student requires assistance due to a medical issue.</p>						
5510-420-00-0052	CONTRACTED SERVICES	46,537	30,000	30,000	30,000	0
<p>This line item covers the cost of training and professional development workshops relative to safe transportation. This code also covers the annual maintenance on our bus video equipment and consultant services for our transportation database and annual bus routing.</p>						
5510-425-00-0052	MEMBERSHIP DUES	375	1,000	1,000	1,000	0
<p>Funds are provided for membership in the New York Association of Pupil Transportation and other regional associations.</p>						
5510-450-00-0052	SUPPLIES/MATERIALS	112	1,500	1,500	1,500	0
<p>Transportation supplies such as bus passes, printer cartridges, etc. are purchased with these funds.</p>						
5510 FUNCTION SUBTOTAL		139,759	135,995	135,995	129,273	- 6,722
5540 CONTRACT TRANSPORTATION						

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Budget Account	Description	2016-2017 Actual Expenditure	2017-2018 Adopted Budget	2017-2018 Revised Budget	2018-2019 Proposed Budget	Dollar Change
5540 CONTRACT TRANSPORTATION						
5540-400-00-0052	COMPUTERIZED BUS ROUTING	5,800	7,000	7,000	7,000	0
These funds are allocated for annual update and support of the computerized bus routing software.						
5540-415-00-0052	TRANSP CARRIER-BREGA	2,762,934	3,000,000	3,000,000	3,090,000	90,000
Funds in this category cover the costs of small and large buses that transport the non-public and public school students to and from school as well as Special Education students to classes operated by BOCES or private placements. We also run mid-day shuttles to transport special education students from non-public schools to our schools to receive services as per their individual education plan.						
5540-416-00-0052	TRANSP SUMMER SCHOOL	21,253	48,000	48,000	48,000	0
Funds are allocated for transportation to required summer school programs.						
5540-417-00-0050	MARCHING BAND	15,009	19,500	19,500	19,500	0
5540-417-00-0052	TRANSP CO-CURRICULAR	17,333	36,000	36,000	36,000	0
5540-417-06-0052	TRANSP PROJECT SEE - MS	4,551	5,000	9,000	9,500	500
5540-417-07-0052	TRANS-HS AUTH SCIENCE RES	0	4,000	4,000	4,000	0
Funds are allocated for our co-curricular trips including Marching Band as well as transportation to special instructional programs such as the 5th grade Challenger Center, the 6th grade Frost Valley Camp and Authentic Science Research competitions.						
5540-418-00-0050	MUSIC TRIPS	12,058	16,000	16,000	16,000	0
Funds are provided for regional and State music association events.						
5540-422-00-0052	TRANSP FIELD TRIPS	0	4,000	9,000	9,500	500
5540-422-03-0052	TRANSP FIELD TRIPS - VC	7,915	8,336	7,917	7,917	0
5540-422-04-0052	TRANSP FIELD TRIPS - LIB	6,974	9,173	9,027	9,027	0
5540-422-05-0052	TRANSP FIELD TRIPS - UN	9,001	7,717	7,771	7,771	0
5540-422-06-0052	TRANSP FIELD TRIPS - MS	13,535	11,066	13,824	13,824	0
5540-422-07-0052	TRANSP FIELD TRIPS - HS	18,012	18,327	17,963	17,963	0
Funds are allocated in these codes for each school to provide field trip transportation to enhance the classroom learning experience.						
5540-423-00-0052	TRANSP ATHLETICS	216,557	215,000	230,000	238,300	8,300
The funds in this category are used to transport students who participate in athletic activities.						

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5540 FUNCTION SUBTOTAL		3,110,932	3,409,119	3,435,002	3,534,302	99,300
5581 TRANSPORTATION FROM BOCES						
5581-490-00-0089	BOCES SPECIAL ED	265,795	300,000	430,000	440,000	10,000
Covered here is the cost of transporting students with special needs for whom the District has no program, to classes at BOCES.						
5581-490-11-0089	BOCES SW TRANSPORT	0	0	4,700	5,000	300
5581 FUNCTION SUBTOTAL		265,795	300,000	434,700	445,000	10,300
9010 STATE RETIREMENT						
9010-800-00-0000	STATE RETIREMENT-CIVIL	533,244	649,580	639,000	662,000	23,000
This item covers the cost of the District's contributions for the retirement of our instructional support employees. The cost is based on the payroll of covered employees for the State fiscal year of April 1 through March 31 of the previous year and is paid to the New York State Employees Retirement System.						
9010 FUNCTION SUBTOTAL		533,244	649,580	639,000	662,000	23,000
9020 TEACHER RETIREMENT						
9020-800-00-0000	STATE RETIREMENT TEACHERS	3,967,843	3,600,000	3,650,000	3,975,000	325,000
This item covers the cost of the District's retirement contribution for all certified professional staff membership in the New York State Teachers Retirement System, including administrators, principals, teachers, teaching assistants and substitute teachers.						
9020 FUNCTION SUBTOTAL		3,967,843	3,600,000	3,650,000	3,975,000	325,000
9030 SOCIAL SECURITY						
9030-800-00-0000	SOCIAL SECURITY	2,688,745	3,091,000	3,091,000	3,143,100	52,100
This item covers the estimated cost of the District's contributions for FICA (Social Security). The cost for FICA and Medicare is 7.65% based on each employee's salary. FICA contributions are 6.2% of salary up to the maximum salary cap and Medicare is 1.45% of all salary earned (the salary cap does not apply to Medicare contributions).						
9030 FUNCTION SUBTOTAL		2,688,745	3,091,000	3,091,000	3,143,100	52,100
9040 WORKERS' COMPENSATION						

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Budget Account	Description	2016-2017 Actual Expenditure	2017-2018 Adopted Budget	2017-2018 Revised Budget	2018-2019 Proposed Budget	Dollar Change
9040 WORKERS' COMPENSATION						
9040-800-00-0000	WORKERS' COMPENSATION	161,814	175,000	175,000	153,000	-22,000
<p>This is the estimated cost of Worker's Compensation Insurance for the budget year. The District is part of a self-funded Worker's Compensation Program with the other school districts in Rockland County. The premium is based on an actuarial study which analyzes our loss experience, the group's loss experience, and projected payroll costs.</p>						
9040 FUNCTION SUBTOTAL		161,814	175,000	175,000	153,000	- 22,000
9045 LIFE INSURANCE						
9045-800-00-0000	LIFE INSURANCE	20,489	36,000	36,000	36,000	0
<p>Premiums for life insurance paid by the District on employees are included per negotiated agreements.</p>						
9045 FUNCTION SUBTOTAL		20,489	36,000	36,000	36,000	0
9050 UNEMPLOYMENT INSURANCE						
9050-800-00-0000	UNEMPLOYMENT INSURANCE	0	35,000	35,000	35,000	0
<p>On July 1, 1978, the District became liable for unemployment insurance. The District chose to reimburse the unemployment service for actual payments to employees. Statements are received quarterly from the New York State Unemployment Insurance Fund listing claimants.</p>						
9050 FUNCTION SUBTOTAL		0	35,000	35,000	35,000	0
9055 DISABILITY INSURANCE						
9055-800-00-0000	LONG TERM DISABILITY	1,211	2,500	2,500	2,500	0
<p>Premiums for disability coverage on District administrators and maintenance employees are charged here.</p>						
9055 FUNCTION SUBTOTAL		1,211	2,500	2,500	2,500	0
9060 HOSPITAL, MEDICAL, DENTAL INSURANCE						
9060-800-00-0000	EMPLOYEE BENEFITS	7,862,611	9,822,372	9,787,054	10,262,238	475,184
<p>This code covers the District's share for hospital and medical insurance and a prescription plan through the NYS Health Insurance Plan. An Excess Medical Coverage Policy with Optical Rider for employees is also covered under the Health Plan. The cost of the health insurance rebate for employees who are eligible to opt out of our plan is also covered here. The cost is offset by employee contributions toward their health insurance, which is made through payroll deductions.</p>						

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9060 FUNCTION SUBTOTAL		7,862,611	9,822,372	9,787,054	10,262,238	475,184
9089 OTHER (SPECIFY)						
9089-150-00-0000	SALARIES OTHER	7,475	7,800	7,800	7,800	0
This code covers contractual salary payments in lieu of employee benefits.						
9089-801-00-0000	NON ELECTIVE	15,000	15,000	15,000	15,000	0
This code covers a non-elective payment in lieu of other employee benefits.						
9089 FUNCTION SUBTOTAL		22,475	22,800	22,800	22,800	0
9090 FLEXIBLE BENEFITS						
9090-800-00-0000	FLEXIBLE BENEFIT	3,552	3,700	3,700	3,700	0
This code covers fees on the employee flex benefits plan.						
9090 FUNCTION SUBTOTAL		3,552	3,700	3,700	3,700	0
9711 SERIAL BONDS-SCHOOL CONSTRUCTION						
9711-610-00-0000	SERIAL BONDS PRINCIPAL	790,000	330,000	340,000	340,000	0
This code consists of the principal payment for retirement of the 2005 serial bonds issued for construction.						
9711-710-00-0000	SERIAL BONDS INTEREST	55,458	31,874	19,603	19,603	0
This code consists of the interest payment due on the 2005 bond issue.						
9711 FUNCTION SUBTOTAL		845,458	361,874	359,603	359,603	0
9730 BOND ANTICIPATION NOTES						
9730-600-00-0000	BANS PRINCIPAL	915,000	1,400,000	1,055,283	1,055,283	0
The amount in this code will cover new debt service for the on-going capital projects authorized by the voters in 2013. The overall debt service remains flat as new debt is coming on to replace expiring debt.						

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9730 BOND ANTICIPATION NOTES						
9730-700-00-0000	BANS INTEREST	324,000	132,408	479,397	479,397	0
Funds are included for an interest payment on short-term borrowing associated with our capital projects.						
9730 FUNCTION SUBTOTAL		1,239,000	1,532,408	1,534,680	1,534,680	0
9785 INSTALLMENT PURCHASE DEBT						
9785-610-00-0000	IPA PRINCIPAL-EPC	398,308	405,424	412,681	412,681	0
This code covers installment payments on an energy performance contract for capital improvements that were funded through energy upgrades, as approved by the State Education Department.						
9785-710-00-0000	IPA INTEREST-EPC	21,760	14,645	7,387	7,387	0
This code covers the cost of interest payments on our energy performance contract, which funded capital improvements through energy savings.						
9785 FUNCTION SUBTOTAL		420,068	420,069	420,068	420,068	0
9901 TRANSFER TO OTHER FUNDS						
9901-900-00-0000	INTERFUND TSF-SPEC AID	75,222	80,000	80,000	80,000	0
This covers the cost of approximately 20% of the Special Education Summer School program.						
9901-901-00-0000	INTERFUND TSF-4201 PLACEM	27,234	65,000	65,000	65,000	0
This represents the local share of tuition costs for special education students who are placed in State supported 4201 schools such as NY School for the Deaf or NY Institute for Special Education.						
9901-902-00-0000	INTERFUND TSF-EXT SCH YR	9,923	10,000	10,000	10,000	0
This represents the local share of the cost to operate our in-District extended school year summer classes for special education students who require a 12 month program.						
9901 FUNCTION SUBTOTAL		112,379	155,000	155,000	155,000	0
9950 TRANSFER TO CAPITAL FUND						

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9950 TRANSFER TO CAPITAL FUND						
9950-900-00-0000	TRANSFER TO CAPITAL FUND	6,790,000	1,663,000	1,663,000	850,000	-813,000
<p>Funds in this code will be used to increase the total authorization for Liberty Project #0006-011 and High School Project #0021-010. For Liberty Project #0006-011, additional funding in the amount of \$800,000 is needed to cover costs associated with all improvements to ensure current code compliance as well as the removal of the underground fuel oil storage tank. For High School Project #0021-010, an additional \$50,000 is needed to replace the control panel on the auditorium lighting. A total of \$300,000 of the cost is being covered from the regular budget for Liberty Project #0006-011. The remaining cost of \$550,000 will be covered through fund balance, thereby mitigating the impact to the tax levy.</p>						
9950 FUNCTION SUBTOTAL		6,790,000	1,663,000	1,663,000	850,000	- 813,000
Total GENERAL FUND		82,235,315	83,090,000	83,090,000	84,460,000	1,370,000

Selection Criteria