

BUDGET WORKSHOP #2  
Proposed 2018-2019 Budget

High School Tuition  
Personnel

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MARCH 14, 2018, 7:00 P.M.

# OVERVIEW

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- ▶ Introduction
  - ▶ Reviewing the Data
    - ▶ Historical Voter Response
    - ▶ Three Year Budgeting
    - ▶ K-8 Enrollment Figures, 2017/2018 Actual vs. 2018/2019 Proposed
    - ▶ High School Enrollment Projections
- ▶ Revenue Budget, Approved Budget vs. 2018/2019 Proposed
  - ▶ State of the State Aid
  - ▶ Revenue Assumptions
- ▶ Expenditure Budget, Approved Budget vs. 2018/2019 Proposed
- ▶ Future Dates
- ▶ Propositions
- ▶ BOE Candidates

# Voter Response

	TAX RATE	TAX LEVY	AV	Yes Vote Percentage	Number of Yes	Number of No	Total Average Votes	
Twenty-Five Years	4.90%	6.01%	1.02%	63.37%	429	270	698	Twenty-One Years
Twenty Years	4.92%	6.54%	1.24%	63.54%	429	270	699	Twenty Years
Fifteen Years	5.03%	6.20%	1.08%	64.74%	464	288	752	Fifteen Years
Ten Years	3.00%	3.06%	0.08%	69.28%	411	208	620	Ten Years
Five Years	2.47%	2.30%	0.20%	75.62%	358	132	490	Five Years
Three Years	2.31%	2.40%	0.29%	78.13%	355	100	455	Three Years

# Tax Rate Information

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	2017-2018	2018-2019	Increase	%
Proposed	\$27,387,799	\$28,001,605	\$613,807	2.24%
Tax Rate	\$264.50	\$270.48 (.3% Assess)	\$5.98	2.26%
Levy	\$19,954,994	\$20,466,494	\$511,500	2.56%
	Proposed 18-19	Contingent 18-19	Difference	%
Budget	\$28,001,605	\$27,437,278	(\$564,327)	(2.02%)
Tax Rate	\$264.50	\$264.50	0	0%
Levy	\$19,954,994	\$19,954,994	\$0	0%

# Tax Rate Information

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If there is a Contingent Budget I would most likely recommend the following reductions:

- **4 (Four) Teaching Positions**
  - Additional Section in Grade 1
  - FLES/LOTE
  - Part Time Librarian, Elementary Computers, administrative positions in K-8 program
  - Middle School Social Studies or Science Position
  - Reductions in supplies
  - Reductions in computer equipment
  - Other non-instructional supplies
  - High School Late Bus
  - Other Reductions as needed to balance the budget

# Tax Levy Information

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East Moriches Tax Levy Increase- 2.56%

Suffolk County Average- 2.78%

Long Island Average- 2.60%

# Three Part Budget

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	<b>2018-2019</b>	<b>2017-2018</b>
Administrative-	5.340%	5.077%
Program-	86.035%	86.119%
Capital-	8.625%	8.802%

# Enrollment Tracked by Cohort

## GRADE

	08/09	09/10	10/11	11/12	12/13	13/14	14/15	15/16	16/17	17/18	18/19
K	78	78	81	75	80	65	80	66	65	77	70
1	60	79	77	81	74	77	75	69	68	68	79
2	81	61	78	77	79	77	78	71	72	69	67
3	80	81	68	78	87	83	73	79	81	78	69
4	69	79	81	68	84	86	79	83	84	84	77
5	93	76	78	81	73	82	88	73	76	86	84
6	86	91	69	78	81	76	83	83	87	77	85
7	100	89	95	69	83	93	77	93	97	97	77
8	63	96	92	95	67	90	89	93	90	99	97
	78	81	80	79	79	82	80	79	80	82	79

\*Enrollments for 2008 to 2017 are based on BEDS Enrollment each October



# FTE and Class Size

K	70	3	23
1	77.5	3/4	26/20
2	67	3	22
3	68	3	23
4	77	3	25
5	84	4	21
6	82	4	21
7	75	4	19
8	96	4	24
Average K through 6=	23		Enrollment K to 4= 358
Average 7 and 8=	21.4		Enrollment 5 to 8= 343
Average K through 8=	22.6		Enrollment K to 8= 719

# High School Enrollment Projections

- 2018-2019- 369 Students
- 2019-2020- 347 Students
- 2020-2021- 346 Students
- 2021-2022- 339 Students

# Revenue Budget Figures- Approved Budget vs. 2018/2019 Proposed

ACCOUNT	DESCRIPTION	2018 - 19 Proposed Budget	2017 - 18 Budget	Dollar Difference	Percent Difference
A 1001	REAL PROPERTY TAXES	18,435,939.00	17,924,439.00	\$511,500.00	2.56%
A 1030	RESERVE FOR UNEMPLOYMENT	10,000.00		\$10,000.00	
A 1081	PAYMENTS IN LIEU OF TAXES (PILOT)	49,715.00	46,473.00	\$3,242.00	6.98%
A 1085	SCHOOL TAX RELIEF REIMBURSEMENT(STA	2,030,555.00	2,030,555.00	\$0.00	0.00%
A 1310	TUITION CHARGES	84,461.00	0.00	\$84,461.00	
A 2401	INTEREST AND EARNINGS	20,000.00	30,000.00	-\$10,000.00	-33.33%
A 2410	RENTAL OF REAL PROPERTY/INDIVIDUALS	41,000.00	45,000.00	-\$4,000.00	-8.89%
A 2701	REFUNDS-PRIOR YR-BOCES	20,000.00	20,000.00	\$0.00	0.00%
A 2706	BUILDING USE	500.00	500.00	\$0.00	0.00%
A 2770	MISCELLANEOUS REVENUES	500.00	500.00	\$0.00	0.00%
A 2771	E RATE	16,000.00	13,500.00	\$2,500.00	18.52%

# Revenue Budget Figures- Approved Budget vs. 2018/2019 Proposed

ACCOUNT	DESCRIPTION	2018 - 19 Proposed Budget	2017 - 18 Budget	Dollar Difference	Percent Difference
A 3101	FOUNDATION AID	4,093,933.00	4,062,470.00	\$31,463.00	0.77%
A 3101.E	EXCESS COST AID/ST.MEDICARE	425,778.00	537,068.00	-\$111,290.00	-20.72%
A 3102	LOTTERY AID	0.00	0.00	\$0.00	
A 3103	B.O.C.E.S. AID	243,025.00	274,115.00	-\$31,090.00	-11.34%
A 3104	TUITION AID-GROUP HOME	489,000.00	425,000.00	\$64,000.00	15.06%
A 3104.2	TRANSPORTATION-GROUP HOME	0.00	56,790.00	-\$56,790.00	-100.00%
A 3260	TEXTBOOK AID	81,670.00	80,908.00	\$762.00	0.94%
A 3262	COMPUTER SOFTWARE/HARDWARE AID	9,737.00	9,180.00	\$557.00	6.07%
A 3289	OTHER STATE AID	0.00	0.00	\$0.00	
A 3289.1	HIGH TAX AID	323,352.00	323,352.00	\$0.00	0.00%
A 3289.2	BUILDING AID	880,515.00	880,799.00	-\$284.00	-0.03%
A 3289.3	TRANSPORTATION AID	745,925.00	627,150.00	\$118,775.00	18.94%
	<b>TOTAL</b>	<b>\$28,001,605.88</b>	<b>27,387,799.00</b>	<b>\$613,806.88</b>	<b>2.24%</b>

# Expenditure Budget Figures- Approved Budget vs. 2018/2019 Proposed

Formatted Account	Description	2018 - 19 Proposed Budget	2017 - 18 Budget	Dollar Change	Percent Change
A 1010.4	CONTRACTUAL AND OTHER	\$2,600.00	\$2,600.00	\$0.00	0.00
A 1010.45	SUPPLIES	\$500.00	\$500.00	\$0.00	0.00
A 1040.16	SALARY - DISTRICT CLERK	\$12,597.00	\$12,350.00	\$247.00	2.00
A 1040.45	SUPPLIES AND MATERIALS-CLERK	\$500.00	\$500.00	\$0.00	0.00
A 1060.4	CONTRACTUAL AND OTHER	\$4,726.00	\$4,726.00	\$0.00	0.00
A 1060.45	SUPPLIES AND MATERIALS	\$1,550.00	\$1,550.00	\$0.00	0.00
<b>SUB TOTAL</b>		<b>\$22,473.00</b>	<b>\$22,226.00</b>	<b>\$247.00</b>	<b>1.11%</b>

# Expenditure Budget Figures- Approved Budget vs. 2018/2019 Proposed

Formatted Account	Description	2018 - 19 Proposed Budget	2017 - 18 Budget	Dollar Change	Percent Change
A 1240.15	INSTRUCTIONAL SALARIES	\$120,000.00	\$115,000.00	\$5,000.00	4.35
A 1240.16	NON-INSTRUCTIONAL SALARIES	\$180,485.07	\$162,000.00	\$18,485.07	11.41
A 1240.4	CONTRACTUAL AND OTHER	\$29,238.00	\$29,238.00	\$0.00	0.00
A 1240.45	SUPPLIES AND MATERIALS	\$11,000.00	\$11,000.00	\$0.00	0.00
A 1310.15	PROFESSIONAL SALARIES	\$120,000.00	\$115,000.00	\$5,000.00	4.35
A 1320.16	CLAIMS AUDITOR - SALARY	\$6,120.00	\$5,000.00	\$1,120.00	22.40
A 1320.4	CONTRACTUAL-AUDITING EXPENSE	\$111,000.00	\$118,634.00	-\$7,634.00	-6.44
A 1325.16	TREASURER - SALARY	\$34,100.00	\$31,000.00	\$3,100.00	10.00
A 1380.4	FISCAL AGENT FEE	\$10,000.00	\$12,000.00	-\$2,000.00	-16.67
A 1420.4	LEGAL FEES	\$18,198.00	\$18,198.00	\$0.00	0.00
A 1430.4	LABOR COUNSEL	\$20,000.00	\$25,000.00	-\$5,000.00	-20.00
<b>SUB TOTAL</b>		<b>\$660,141.07</b>	<b>\$642,070.00</b>	<b>\$18,071.07</b>	<b>2.81%</b>

# Expenditure Budget Figures- Approved Budget vs. 2018/2019 Proposed

Formatted Account	Description	2018 - 19 Proposed Budget	2017 - 18 Budget	Dollar Change	Percent Change
A 1620.16	NON-INSTRUCTIONAL SALARIES	\$421,981.85	\$375,100.00	\$46,881.85	12.50
A 1620.4	CONTRACTUAL AND OTHER	\$47,327.70	\$45,074.00	\$2,253.70	5.00
A 1620.41	GAS	\$85,000.00	\$106,740.00	-\$21,740.00	-20.37
A 1620.411	ELECTRIC	\$185,000.00	\$219,967.00	-\$34,967.00	-15.90
A 1620.412	WATER	\$5,000.00	\$8,548.00	-\$3,548.00	-41.51
A 1620.42	FUEL OIL	\$2,500.00	\$5,000.00	-\$2,500.00	-50.00
A 1620.43	TELEPHONE	\$8,000.00	\$18,546.00	-\$10,546.00	-56.86
A 1620.45	SUPPLIES AND MATERIALS	\$62,454.00	\$62,454.00	\$0.00	0.00
A 1620.46	MAINTENANCE AND REPAIR	\$61,242.00	\$61,242.00	\$0.00	0.00
A 1621.4	CONTRACTUAL & OTHER CONTRACTUAL COPIES AND MAILING	\$30,000.00	\$40,000.00	-\$10,000.00	-25.00
A 1670.4	SUPPLIES AND MATERIALS	\$72,500.00	\$72,790.00	-\$290.00	-0.40
A 1670.45	SUPPLIES AND MATERIALS	\$12,000.00	\$12,000.00	\$0.00	0.00
A 1680.4	CONTRACTUAL AND OTHER	\$40,000.00	\$38,916.00	\$1,084.00	2.79
A 1680.45	SUPPLIES AND MATERIALS	\$4,500.00	\$4,500.00	\$0.00	0.00
<b>SUB TOTAL</b>		<b>\$1,037,505.55</b>	<b>\$1,070,877.00</b>	<b>-\$33,371.45</b>	<b>-3.12%</b>

# Expenditure Budget Figures- Approved Budget vs. 2018/2019 Proposed

Formatted Account	Description	2018 - 19 Proposed Budget	2017 - 18 Budget	Dollar Change	Percent Change
A 1680.49	BOCES SERVICES	\$79,672.20	\$78,110.00	\$1,562.20	2.00
A 1910.4	UNALLOCATED INSURANCE	\$120,000.00	\$120,000.00	\$0.00	0.00
A 1981.49	BOCES ADMINISTRATIVE CHARGES	\$115,000.00	\$124,000.00	-\$9,000.00	-7.26
<b>SUB TOTAL</b>		<b>\$314,672.20</b>	<b>\$322,110.00</b>	<b>-\$7,437.80</b>	<b>-2.31%</b>



# Expenditure Budget Figures- Approved Budget vs. 2018/2019 Proposed

Formatted Account	Description	2018 - 19 Proposed Budget	2017 - 18 Budget	Dollar Change	Percent Change
A 5540.4	CONTRACT TRANSPORTATION	\$791,550.00	\$791,550.00	\$0.00	0.00
A 5540.41	CONTRACT TRANSPORTATION-SP. EDUCATION	\$378,881.00	\$346,485.00	\$32,396.00	9.35
A 5540.42	TRANSPORTATION--FIELD TRIPS, SPORTS	\$52,945.00	\$22,945.00	\$30,000.00	130.75
A 5581.491	GROUP HOME TRAN A	\$64,000.00	\$56,790.00	\$7,210.00	12.70
A 5581.496	SUMMER SCHOOL SE	\$55,000.00	\$66,460.00	-\$11,460.00	-17.24
<b>SUB TOTAL</b>		<b>\$1,342,376.00</b>	<b>\$1,284,230.00</b>	<b>\$58,146.00</b>	<b>4.53%</b>

# Expenditure Budget Figures- Approved Budget vs. 2018/2019 Proposed

Formatted Account	Description	2018 - 19 Proposed Budget	2017 - 18 Budget	Dollar Change	Percent Change
A 9089.8	EMPLOYEE BENEFITS-OTHER	\$10,000.00	\$15,000.00	-\$5,000.00	-33.33
A 9710..6	PRINCIPAL-EXCEL BOND	\$30,000.00	\$30,000.00	\$0.00	0.00
A 9710..7	INTEREST-EXCEL BOND	\$16,500.00	\$16,488.00	\$12.00	0.07
A 9711.6	PRINCIPAL-SERIAL BONDS	\$790,000.00	\$695,000.00	\$95,000.00	13.67
A 9711.7	INTEREST-SERIAL BONDS	\$570,113.00	\$630,254.00	-\$60,141.00	-9.54
A 9760.7	INTEREST-TAX ANTICIPATION	\$100,000.00	\$105,000.00	-\$5,000.00	-4.76
A 9901..93	TRANSFER TO SCHOOL LUNCH FUND	\$20,000.00	\$45,000.00	-\$25,000.00	-55.56
A 9901..95	TRANSFER TO SPECIAL AID FUND	\$45,000.00	\$0.00		
<b>SUB TOTAL</b>		<b>\$1,581,613.00</b>	<b>\$1,536,742.00</b>	<b>\$44,871.00</b>	<b>2.92%</b>

# Expenditure Budget Figures- Approved Budget vs. 2018/2019 Proposed

Formatted Account	Description	2018 - 19 Proposed Budget	2017 - 18 Budget	Dollar Change	Percent Change
A 9010.8	STATE RETIREMENT	\$171,072.00	\$180,150.00	-\$9,078.00	-5.04
A 9020.8	TEACHERS' RETIREMENT	\$688,079.00	\$663,000.00	\$25,079.00	3.78
A 9030.8	SOCIAL SECURITY	\$615,269.00	\$596,566.00	\$18,703.00	3.14
A 9040.8	WORKERS' COMPENSATION	\$80,100.00	\$67,000.00	\$13,100.00	19.55
A 9045.8	LIFE INSURANCE	\$7,000.00	\$10,355.00	-\$3,355.00	-32.40
A 9050.8	UNEMPLOYMENT BENEFITS	\$10,000.00	\$25,000.00	-\$15,000.00	-60.00
A 9060.8	MEDICAL INSURANCE	\$2,219,578.00	\$2,036,310.00	\$183,268.00	9.00
<b>SUB TOTAL</b>		<b>\$3,791,098.00</b>	<b>\$3,578,381.00</b>	<b>\$212,717.00</b>	<b>5.94%</b>

# Expenditure Budget Figures- Approved Budget vs. 2018/2019 Proposed

Formatted Account	Description	2018 - 19 Proposed Budget	2017 - 18 Budget	Dollar Change	Percent Change
A 2020.15	INSTRUCTIONAL SALARIES	\$369,061.72	\$276,000.00	\$93,061.72	33.72
A 2110.12	TEACHERS' SALARIES K-3	\$1,678,687.60	\$1,639,456.00	\$39,231.60	2.39
A 2110.121	TEACHERS' SALARIES 4-6	\$1,441,162.00	\$1,500,000.00	-\$58,838.54	-3.92
A 2110.122	HEALTH INSURANCE BUY-BACK	\$140,000.00	\$160,000.00	-\$20,000.00	-12.50
A 2110.13	TEACHERS' SALARIES 7-8	\$1,185,846.00	\$1,054,745.00	\$131,101.00	12.43
A 2110.14	SUBSTITUTE TEACHER SALARIES	\$110,000.00	\$110,000.00	\$0.00	0.00
A 2110.16	NON-INSTRUCTIONAL SALARIES	\$133,453.00	\$131,504.00	\$1,949.00	1.48
A 2110.4	CONTRACTUAL AND OTHER	\$200,000.00	\$215,730.00	-\$15,730.00	-7.29
A 2110.45	CLASSROOM SUPPLIES AND MATERIALS	\$12,000.00	\$11,250.00	\$750.00	6.67
A 2110.451	PROGRAM SUPPLIES AND MATERIALS	\$35,000.00	\$30,538.00	\$4,462.00	14.61
A 2110.47	TUITION	\$6,984,748.00	\$6,651,881.00	\$320,489.00	4.82
A 2110.471	CHARTER SCHOOLS	\$114,684.00	\$114,684.00	\$0.00	0.00
A 2110.48	TEXTBOOKS K-12	\$65,590.00	\$65,590.00	\$0.00	0.00
A 2110.49	BOCES SERVICES	\$125,000.00	\$155,385.00	-\$30,385.00	-19.56
<b>SUB TOTAL</b>		<b>\$12,595,232.32</b>	<b>\$12,116,763.00</b>	<b>\$466,090.78</b>	<b>3.95%</b>

# Expenditure Budget Figures- Approved Budget vs. 2018/2019 Proposed

Formatted Account	Description	2018 - 19 Proposed Budget	2017 - 18 Budget	Dollar Change	Percent Change
A 2280.49	BOCES OCC. ED.	\$265,000.00	\$182,372.00	\$82,628.00	45.31
A 2610.15	INSTRUCTIONAL SALARIES	\$105,739.00	\$127,600.00	-\$21,861.00	-17.13
A 2610.16	NON-INSTRUCTIONAL SALARY	\$23,946.00	\$22,275.00	\$1,671.00	7.50
A 2610.45	SUPPLIES AND MATERIALS- LIBRARY	\$3,806.00	\$3,806.00	\$0.00	0.00
A 2610.451	STATE- AIDED BOOKS	\$4,675.00	\$4,675.00	\$0.00	0.00
A 2610.49	BOCES SERVICES	\$10,915.00	\$10,284.00	\$631.00	6.14
A 2630.15	COMPUTER ASSISTED INSTRUCTION	\$0.00	\$7,500.00	-\$7,500.00	-100.00
A 2630.22	STATE-AIDED HARDWARE	\$7,947.00	\$7,947.00	\$0.00	0.00
A 2630.42	COMPUTER EQUIPMENT REP & REP	\$110,000.00	\$81,000.00	\$29,000.00	35.80
A 2630.45	SUPPLIES AND MATERIALS	\$40,000.00	\$50,000.00	-\$10,000.00	-20.00
A 2630.46	STATE-AIDED SOFTWARE	\$11,205.00	\$11,205.00	\$0.00	0.00
A 2630.49	BOCES SERVICES	\$9,412.00	\$9,412.00	\$0.00	0.00
<b>SUB TOTAL</b>		<b>\$592,645.00</b>	<b>\$518,076.00</b>	<b>\$74,569.00</b>	<b>14.39%</b>

# Expenditure Budget Figures- Approved Budget vs. 2018/2019 Proposed

Formatted Account	Description	2018 - 19 Proposed Budget	2017 - 18 Budget	Dollar Change	Percent Change
A 2810.15	GUIDANCE COUNSELOR	\$98,329.00	\$94,012.00	\$4,317.00	4.59
A 2810.16	NON-INSTRUCTIONAL SALARIES	\$22,597.00	\$16,044.00	\$6,553.00	40.84
A 2810.45	SUPPLIES AND MATERIALS	\$150.00	\$150.00	\$0.00	0.00
A 2815.16	NON-INSTRUCTIONAL SALARIES	\$102,460.00	\$102,460.00	\$0.00	0.00
A 2815.4	CONTRACTUAL AND OTHER	\$31,468.00	\$31,468.00	\$0.00	0.00
A 2815.45	SUPPLIES AND MATERIALS	\$2,000.00	\$1,300.00	\$700.00	53.85
A 2820.15	INSTRUCTIONAL SALARIES	\$79,455.00	\$75,786.00	\$3,669.00	4.84
A 2820.45	SUPPLIES AND MATERIALS	\$150.00	\$150.00	\$0.00	0.00
A 2850.15	CLUB SALARIES	\$39,000.00	\$32,000.00	\$7,000.00	21.88
A 2850.4	CONTRACT COSTS	\$2,500.00	\$2,500.00	\$0.00	0.00
A 2855.15	INSTRUCTIONAL SALARIES	\$58,000.00	\$60,400.00	-\$2,400.00	-3.97
A 2855.2	EQUIPMENT	\$16,000.00	\$16,000.00	\$0.00	0.00
A 2855.4	CONTRACTUAL AND OTHER	\$19,779.00	\$20,379.00	-\$600.00	-2.94
A 2855.45	SUPPLIES AND MATERIALS	\$13,000.00	\$13,200.00	-\$200.00	-1.52
<b>SUB TOTAL</b>		<b>\$484,888.00</b>	<b>\$465,849.00</b>	<b>\$19,039.00</b>	<b>4.09%</b>

# Budget Figures- Approved Budget vs. 2018/2019 Proposed

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2017-2018    Approved Budget-    \$27,387,799

2018-2019    Proposed Budget    \$28,001,604

Current Proposed Tax Levy Increase – 2.56%  
(this is the allowable cap)

# Future Dates

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- BOE Workshop #3, March 28, 7:00 pm
- BOE Candidate Petitions due April 16th at 5:00pm
- BOE Budget Adoption, April 18, 7:00 pm
- Public Hearing, May 2, 7:00 pm
- Meet the Candidates Night, May 2 immediately following the Public Hearing
- Last Day for Voter Registration, May 10<sup>th</sup> at 5:00 pm
- Annual Meeting for Budget and BOE Election, May 15, 1:00 pm to 9:00 pm, Elementary Cafeteria
- Regular Meeting, May 15<sup>th</sup>, 7:30 p.m., Middle School



# Propositions

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- Proposition I- Tax Levy Approval
- Proposition II- School Library Approval
- Proposition III- High School Designation

# BOE Candidates

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- Vote for Two

# Safety and Security

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- ✓ **DHS Internet Security Audit- Voluntary and ongoing**
- ✓ **MS Hardened Classroom Doors- Summer 2018**
- ✓ **Recommendation to Board to increase PPS 2/5 FTE using BOCES- September 2018**
- ✓ **Recommendation to the Board to use available money in the 2017-2018 budget to repair and replace MS public address system- Spring or Summer of 2018**
- ✓ **Replaced all AED's in the ES and MS with new machines- Completed**
- ✓ **Revised Lockdown Procedures with Fire Alarm protocols- ongoing**
- ✓ **Building and Perimeter cameras can be viewed on administrator's mobile phones**
- ✓ **You can no longer call the schools with a block number**