

# **Mount Pleasant Central School District**

**2011-2012 Adopted Budget  
April 13, 2011**

**Dr. Susan Guiney  
Superintendent of Schools**

## **BOARD OF EDUCATION**

**Francine Aloï, President  
Theresa Fowler, Vice President  
Vincent D'Ambrosio  
Laurie Donato  
James Grieco  
Carol Ann O'Connor  
Christopher Pinchiaroli**

## Budget Highlights

Total Budget	\$51,325,000
Budget-to-Budget Increase	\$944,000
Budget-to-Budget Change	1.87%
Tax Levy Increase	3.55%
Anticipated Tax Rate Change	3.89%
Increase on Average Assessment of \$8,500	\$27.84/month \$334.06/year

<b>Computation of Real Property Tax</b>	<b>Town of Mt. Pleasant</b>	<b>Town of North Castle</b>
<b>Assessed Value</b>	<b>\$41,090,786</b>	<b>\$1,406,886</b>
<b>Equalization Rate</b>	<b>1.52%</b>	<b>2.13%</b>
<b>Full Value</b>	<b>\$2,703,341,184</b>	<b>\$66,050,986</b>
<b>Percentage of Tax</b>	<b>97.61%</b>	<b>2.39%</b>
	<b>Town of Mt. Pleasant</b>	<b>Town of North Castle</b>
<b>Estimated Amt. of Tax Levy</b>	<b>\$43,130,684</b>	<b>\$1,053,816</b>
<b>Est. Tax Rate/\$1,000 Assess 2011-2012</b>	<b>\$1,049.64</b>	<b>\$749.04</b>
<b>Final 2010-2011 (Per Assessor)</b>	<b>\$1,010.33</b>	<b>\$682.51</b>
<b>Est. \$ Change</b>	<b>\$39.32</b>	<b>\$66.53</b>
<b>Est. % Change</b>	<b>3.89%</b>	<b>9.75%</b>

# Budget-to-Budget Changes

Fiscal Year	Total Expenditures	Percentage Change
2001-2002	29,504,483	9.37%
2002-2003	31,777,000	7.70%
2003-2004	34,133,622	7.42%
2004-2005	37,514,122	9.90%
2005-2006	42,105,122	12.24%
2006-2007	44,830,413	6.47%
2007-2008	47,282,063	5.47%
2008-2009	49,944,250	5.63%
2009-2010	51,414,026	2.94%
2010-2011	50,381,000	-2.01%

# Tax Rate Changes

Fiscal Year	Tax Rate	Percentage Change
2001-2002	547.33	6.94%
2002-2003	602.40	10.06%
2003-2004	655.70	8.85%
2004-2005	740.45	12.93%
2005-2006	813.79	9.90%
2006-2007	891.00	9.49%
2007-2008	950.58	6.69%
2008-2009	995.26	4.70%
2009-2010	1,011.01	1.58%
2010-2011	1,010.33	-0.07%

# Assessment Changes

Fiscal Year	Assessment	Percentage Change
2001-2002	44,974,163	N/A
2002-2003	46,340,757	3.04%
2003-2004	45,909,920	-0.93%
2004-2005	45,187,731	-1.57%
2005-2006	45,888,053	1.55%
2006-2007	45,195,896	-1.51%
2007-2008	45,197,742	0.00%
2008-2009	43,358,968	-4.07%
2009-2010	43,454,266	0.22%
2010-2011	42,858,653	-1.37%

## 2010/2011 Tax Rate Comparison (Town of Mt. Pleasant only)

District	Tax Rate per \$1000 of Assessed Value	Rank
Briarcliff Manor	\$1,507.46	1
Tarrytown	\$1,438.48	2
Pleasantville	\$1,313.75	3
Chappaqua	\$1,273.65	4
Valhalla	\$1,135.35	5
<b>Mt. Pleasant</b>	<b>\$1,010.33</b>	<b>6</b>
Byram Hills	\$898.01	7
Pocantico Hills	\$579.95	8

# Enrollment

School	2009-10	2010-11	Projected 2011-12	Change
Hawthorne	466	447	431	-16
Columbus	474	469	466	-3
Middle School	484	500	494	-6
High School	590	592	611	+19
<b>Total</b>	<b>2,014</b>	<b>2,008</b>	<b>2,002</b>	<b>-6</b>



## Staffing Full-Time Equivalents

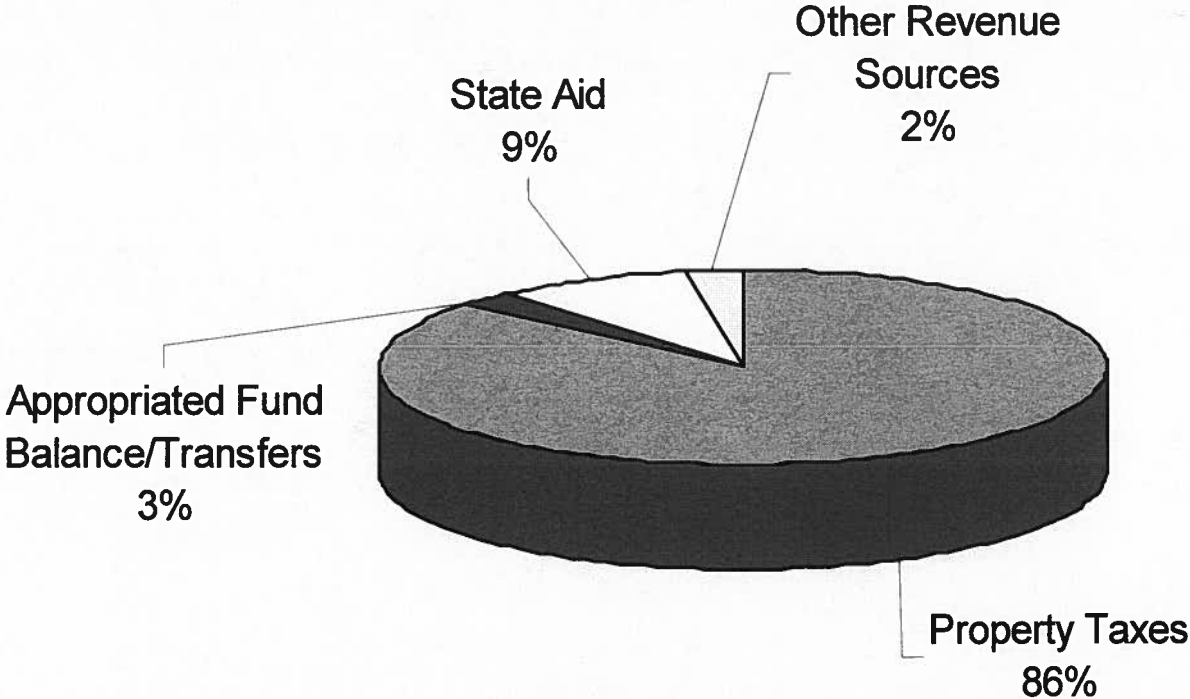
<b><u>Classification</u></b>	<b><u>Current 2010-2011</u></b>	<b><u>Budgeted 2011-2012</u></b>	<b><u>Change</u></b>
Administrators	12	11	-1.0
Assistants	15.7	11.2	-4.5
Clerical	23	21	-2.0
Custodial	14.7	15.7	1.0
Teachers	194.2	185.5	-8.7
<b>District-wide Totals</b>	<b>259.6</b>	<b>244.4</b>	<b>-15.2</b>

NOTE: A 10% reduction of total Teacher Aide hours has been taken District-wide

## Revenue Summary

	<b>2010-2011 BUDGET</b>	<b>2011-2012 BUDGET</b>	<b>\$ CHANGE</b>	<b>% CHANGE</b>
Property Taxes	42,868,466	44,184,500	1,316,034	3.07%
Appropriated Fund Balance/Transfers	1,000,000	1,300,000	300,000	30.00%
State Aid	5,482,034	4,600,000	-882,034	-16.09%
Other Revenue Sources	1,030,500	1,240,500	210,000	20.38%
<b>TOTAL REVENUE</b>	<b>50,381,000</b>	<b>51,325,000</b>	<b>944,000</b>	<b>1.87%</b>

# Sources of Revenue



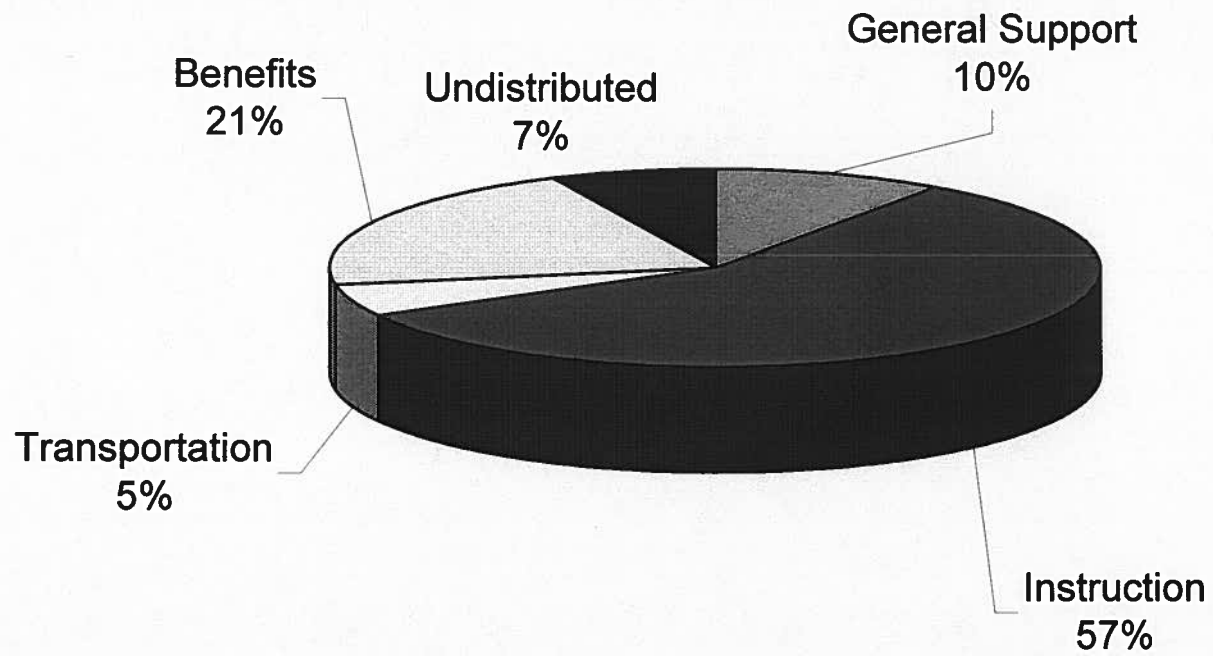
**Revenue Detail**

	<b>2010-2011 BUDGET</b>	<b>2011-2012 BUDGET</b>	<b>\$ CHANGE</b>	<b>% CHANGE</b>
<b>Non-Property Tax - County Sales tax</b>	400,000	600,000	200,000	50.00%
<b>Charges For Services</b>				
Driver's Ed	45,000	45,000	-	0.00%
Tuition	250,000	200,000	(50,000)	-20.00%
Other Charges - Other Gov't	25,000	25,000	-	0.00%
<b>Use of Money and Property</b>				
Interest	100,000	75,000	(25,000)	-25.00%
Rental of Real Property - Individual	10,000	25,000	15,000	150.00%
<b>Insurance Recoveries</b>	5,000	5,000	-	0.00%
<b>Lost Book Fees</b>	500	500	-	0.00%
<b>Miscellaneous</b>				
Refund Prior Year - BOCES	90,000	100,000	10,000	11.11%
Refund Prior Year - Other	30,000	30,000	-	0.00%
Unclassified	35,000	125,000	90,000	257.14%
<b>State Aid</b>				
Basic Formula Aid/Excess Cost/Other	4,818,107	3,941,000	(877,107)	-18.20%
BOCES Aid	509,043	505,000	(4,043)	-0.79%
Lottery/Textbook/Computer/Library Aid	154,884	154,000	(884)	-0.57%
<b>Federal Aid - Medicaid</b>	40,000	10,000	(30,000)	-75.00%
<b>Transfer from Capital Fund</b>	-	100,000	100,000	0.00%
<b>Appropriated Fund Balance</b>	1,000,000	1,200,000	200,000	20.00%
<b>Property Taxes</b>	42,868,466	44,184,500	1,316,034	3.07%
<b>TOTAL REVENUE</b>	<b>50,381,000</b>	<b>51,325,000</b>	<b>944,000</b>	<b>1.87%</b>

## Expenditure Summary

	<b>2010-2011 BUDGET</b>	<b>2011-2012 BUDGET</b>	<b>\$ CHANGE</b>	<b>% CHANGE</b>
<b>General Support</b>	4,803,175	4,956,907	153,732	3.20%
<b>Instruction</b>	29,370,693	29,473,296	102,603	0.35%
<b>Transportation</b>	2,939,270	2,603,664	-335,606	-11.42%
<b>Benefits</b>	9,687,802	10,787,700	1,099,898	11.35%
<b>Undistributed</b>	3,580,060	3,503,433	-76,627	-2.14%
<b>TOTAL BUDGET</b>	<b>50,381,000</b>	<b>51,325,000</b>	<b>944,000</b>	<b>1.87%</b>

## Distribution of Expenses



## Expenditure Detail

### Board of Education

These budget categories cover expenses for membership dues, attendance at conferences and other board expenses. The district is led by a seven member Board of Education which performs policy making functions for the district.

BUDGET CODE	DESCRIPTION	ACTUAL 09/10	BUDGET 10/11	ESTIMATED ACTUAL 10/11	BUDGET 11/12	\$ CHANGE	% CHANGE
A 1010 400 07 4001	SCHOOL BOARD DUES	15,595	15,600	15,775	13,100		
A 1010 400 07 4002	LEGAL ADVERTISEMENT	3,400	2,400	3,000	3,000		
A 1010 400 07 4700	CONFERENCE/TRAVEL	8,987	5,000	6,800	5,000		
A 1010 401 07 0000	COMMENCEMENT	11,714	0	0	0		
A 1010 450 07 5000	MATERIALS/SUPPLIES	3,620	2,200	3,700	2,000		
A 1010 450 07 5400	POSTAGE	10,645	8,000	8,000	8,000		
A 1010 490 07 4000	BOCES SERVICES	0	5,500	49,000	8,825		
		<u>53,961</u>	<u>38,700</u>	<u>86,275</u>	<u>39,925</u>	1,225	3.2%

## District Clerk/Meeting

The District Clerk records minutes of the Board meetings and coordinates election procedures. These budget categories cover expenses and operations of the District Clerk's office, the annual district meeting and the salary for the District Clerk. They also cover expenses related to the annual budget vote and board members elections.

<b>BUDGET CODE</b>	<b>DESCRIPTION</b>	<b>ACTUAL 09/10</b>	<b>BUDGET 10/11</b>	<b>ESTIMATED ACTUAL 10/11</b>	<b>BUDGET 11/12</b>	<b>\$ CHANGE</b>	<b>% CHANGE</b>
A 1040 160 07 1300	SALARY - DISTRICT CLERK	62,134	60,000	60,000	60,000		
A 1040 400 07 4800	DISTRICT CLERK COPIER EXPENSE	2,680	3,500	3,500	2,600		
A 1040 400 07 4700	CONFERENCE/WORKSHOPS	525	800	650	800		
A 1040 450 07 5000	DISTRICT CLERK OFFICE SUPPLY	1,135	1,500	1,500	1,500		
		<u>66,473</u>	<u>65,800</u>	<u>65,650</u>	<u>64,900</u>	<u>(900)</u>	<u>-1.4%</u>
A 1060 400 07 4000	CONTRACTUAL EXP - ELECTION / VOTE	5,597	8,700	6,000	8,700		
A 1060 450 07 5000	MATERIALS/SUPPLY-ELECTION / VOTE	745	1,300	900	1,000		
		<u>6,341</u>	<u>10,000</u>	<u>6,900</u>	<u>9,700</u>	<u>(300)</u>	<u>-3.0%</u>



**Central Administration**

This budget category includes the salary of the Superintendent of Schools and the staff salaries for the Superintendent's office. The salaries of non-represented employees, including the Superintendent, are determined by the Board of Education based upon year-end evaluations. The salary codes for non-represented employees reflect the current year's salary. Funding for potential salary increases is included in the Other Benefits area of the budget, to be granted at the discretion of the Board of Education. Also included are costs for contractual expenses and supplies.

<b>BUDGET CODE</b>	<b>DESCRIPTION</b>	<b>ACTUAL 09/10</b>	<b>BUDGET 10/11</b>	<b>ESTIMATED ACTUAL 10/11</b>	<b>BUDGET 11/12</b>	<b>\$ CHANGE</b>	<b>% CHANGE</b>
A 1240 150 07 1000	SALARY - CSA	206,714	200,000	200,000	200,000		
A 1240 160 07 1500	SALARY - CSA CLERICAL	88,176	91,100	91,040	91,794		
A 1240 160 07 1530	SALARY - OVERTIME/ PT CLERICAL	10,216	15,000	15,000	0		
A 1240 400 07 4000	CONTRACTUAL EXPENSE	4,195	4,100	7,500	5,050		
A 1240 400 07 4800	COPIER EXPENSE - CSA	4,126	5,000	5,000	2,600		
A 1240 400 07 4700	CONFERENCE/TRAVEL-CSA	8,583	9,900	9,900	5,000		
A 1240 450 07 5000	GENERAL SUPPLIES-CSA	7,372	21,000	10,000	16,800		
A 1240 450 07 5001	SUBSCRIPTION-CSA	1,091	800	800	800		
		<b>330,473</b>	<b>346,900</b>	<b>339,240</b>	<b>322,044</b>	<b>(24,856)</b>	<b>-7.2%</b>

**Business Administration**

Salary codes reflect a portion of the salary of the Business Manager and staff salaries. Also included are costs for fiscal advisors, actuarial services, and maintenance and technical support fees for the financial software package.

BUDGET CODE	DESCRIPTION	ACTUAL 09/10	BUDGET 10/11	ESTIMATED ACTUAL 10/11	BUDGET 11/12	\$ CHANGE	% CHANGE
A 1310 150 07 1000	SALARY-BUS. ADM.	110,453	93,600	93,600	93,600		
A 1310 160 07 1500	SALARY - CLERICAL	209,420	171,923	138,178	158,878		
A 1310 160 07 1530	SALARY- OTHER CLERICAL/OVER-TIME	19,933	2,000	1,000	1,000		
A 1310 200 07 2000	EQUIPMENT	0	1,000	0	1,000		
A 1310 400 07 4000	CONTRACTUAL EXPENDITURES	36,724	26,600	26,600	18,500		
A 1310 400 07 4001	INVENTORY/APPRaisal	0	900	0	1,500		
A 1310 400 07 4700	CONFERENCES/WORKSHOPS	865	2,000	500	1,000		
A 1310 400 07 4800	COPIER EXPENSE	2,830	4,300	4,000	2,600		
A 1310 450 07 5000	OFFICE SUPPLIES	8,859	7,000	7,000	8,000		
A 1310 450 07 5400	POSTAGE	2,859	6,800	17,000	4,000		
A 1310 490 07 4000	BOCES SERVICES	58,256	63,757	63,757	63,600		
		450,199	379,880	351,635	353,678	(26,202)	-6.9%

**Auditing**

The auditing cost is for the external audit of the district's financial records, the internal auditor, and the claims auditor.

**Treasurer**

This category covers the cost of the District Treasurer.

<b>BUDGET CODE</b>	<b>DESCRIPTION</b>	<b>ACTUAL 09/10</b>	<b>BUDGET 10/11</b>	<b>ESTIMATED ACTUAL 10/11</b>	<b>BUDGET 11/12</b>	<b>\$ CHANGE</b>	<b>% CHANGE</b>
A 1320 400 07 4000	AUDITING SERVICES	55,140	59,500	57,500	67,000	7,500	12.6%
A 1325 160 07 1300	SALARY-TREASURER	37,187	92,000	92,000	92,000		
A 1325 400 07 4000	CONTRACTUAL EXP - OTHERS	0	2,000	1,000	2,000		
		37,187	94,000	93,000	94,000	0	0.0%

**Legal/Personnel/Public Information**

The legal code includes a basic retainer and fees for general representation, for special education representation, and the cost of litigation.

Personnel costs include recruitment and position advertisements. Also included is the salary of the Executive Assistant for Human Resources.

The Public Information codes include the cost of printing newsletters, the fee of the Public Relations Consultant, and the Videographer.

BUDGET CODE	DESCRIPTION	ACTUAL 09/10	BUDGET 10/11	ESTIMATED ACTUAL 10/11	BUDGET 11/12	\$ CHANGE	% CHANGE
A 1420 400 07 4000	LEGAL CONSULTANT	309,688	160,000	235,000	202,500		
A 1420 490 07 4000	BOCES SERVICES	2,535	2,700	2,700	2,700		
		<u>312,223</u>	<u>162,700</u>	<u>237,700</u>	<u>205,200</u>	<u>42,500</u>	<u>26.1%</u>
A 1430 160 07 1300	SALARY - HUMAN RESOURCE	75,000	75,000	75,000	75,000		
A 1430 400 07 4001	BACKGROUND CHECKS	0	1,500	0	0		
A 1430 400 07 4002	RECRUITMENT EXPENSE	1,424	5,000	1,500	0		
A 1430 400 07 4700	CONFERENCE/WORKSHOP	0	0	1,000	1,000		
A 1430 400 07 4800	COPIER EXPENSE	0	0	0	1,300		
A 1430 450 07 5000	MATERIAL/SUPPLIES	0	500	500	500		
A 1430 490 07 4000	BOCES SERVICES	23,235	25,000	18,000	19,700		
		<u>99,659</u>	<u>107,000</u>	<u>96,000</u>	<u>97,500</u>	<u>(9,500)</u>	<u>-8.9%</u>
A 1480 160 07 0000	SALARIES - VIDEOGRAPHER	3,112	0	5,000	5,000		
A 1480 400 07 4000	CONTRACTUAL EXPENDITURES	47,938	42,500	38,000	38,750		
A 1480 450 07 5000	MATERIALS/SUPPLIES	5,881	11,000	11,000	11,000		
		<u>56,931</u>	<u>53,500</u>	<u>54,000</u>	<u>54,750</u>	<u>1,250</u>	<u>2.3%</u>

## **Operations of Plant**

The district owns and maintains the Hawthorne Elementary School, the Columbus Elementary School, the Westlake Campus, including the Middle School, the High School and the District Office and several athletic fields. In addition to normal school day activities and functions, these facilities are used by community groups or evenings and weekends.

Noted in this section are expenses related to the operation of the District's physical plant. The operations salaries include the costs of custodial staff and overtime. Included in this budget is the cost of one additional cleaner at the Middle School, which is offset by a reduction in overtime. Equipment, contractual expenses, materials and supplies are also included in this category.

Equipment includes vacuum cleaners, garbage dumpsters, floor stripping machines, scrubber/polisher, carpet extractor and commercial duty air movers.

Electricity, telephone, heating fuel, natural gas and water costs have been budgeted according to estimates from the utility companies. Services such as cartage, snow removal and cleaning are included in this code also.

BUDGET CODE	DESCRIPTION	ACTUAL 09/10	BUDGET 10/11	ESTIMATED ACTUAL 10/11	BUDGET 11/12	\$ CHANGE	% CHANGE
A 1620 160 07 1000	SALARY - B&G SUPERVISOR	101,830	99,730	99,730	99,730		
A 1620 160 01 1600	SALARY - CUSTODIAL CES	176,486	198,757	150,000	157,081		
A 1620 160 02 1600	SALARY - CUSTODIAL HES	102,862	104,034	155,000	161,497		
A 1620 160 04 1600	SALARY - CUSTODIAL WHS	171,605	151,960	155,000	160,518		
A 1620 160 05 1600	SALARY - CUSTODIAL WMS	124,190	117,066	118,000	159,806		
A 1620 160 01 1630	CUSTODIAL OT - CES	13,726	28,750	15,000	15,000		
A 1620 160 02 1630	CUSTODIAL OT - HES	9,642	28,750	10,000	10,000		
A 1620 160 04 1630	CUSTODIAL OT - WHS	3,659	28,750	50,000	30,000		
A 1620 160 05 1630	CUSTODIAL OT - WMS	11,557	28,750	20,000	10,000		
A 1620 160 07 1630	CUSTODIAL OT - DW	22,259	0	0	0		
A 1620 160 07 1700	SALARY SECURITY	11,781	21,735	23,500	27,699		
A 1620 200 07 0000	EQUIPMENT	24,102	10,000	20,000	10,000		
A 1620 200 07 1000	CLASSROOM EQUIPMENT	0	0	0	10,000		
A 1620 400 07 4200	CONTRACTUAL EXPENSE	1,743	1,200	1,800	1,800		
A 1620 400 07 4205	CLEANING SERVICE	246,533	277,000	230,000	236,410		
A 1620 400 07 4210	EXTERMINATOR SERVICE	5,308	6,000	6,000	6,000		
A 1620 400 07 4215	ELEVATOR SERVICE	2,495	4,000	3,000	4,000		
A 1620 400 07 4220	SNOW REMOVAL	38,058	35,000	55,000	46,500		
A 1620 400 07 4225	CLOCK SERVICE	7,296	2,000	2,000	2,000		
A 1620 400 07 4230	TREE SERVICE	0	5,000	5,000	5,000		
A 1620 400 07 4235	LOCKSMITH	1,002	2,500	1,000	2,500		
A 1620 400 07 4240	CARTAGE SERVICE	33,846	45,000	35,000	36,436		
A 1620 400 07 4245	LANDSCAPE & GRND MAINTENANCE	35,273	40,300	38,000	36,000		
A 1620 400 07 4246	SPORTS FIELD & GRND MAINTENANCE	38,280	40,000	40,000	40,000		
A 1620 400 07 4250	MOP SERVICE	12,236	15,000	15,000	15,000		
A 1620 400 07 4410	UTILITIES - OIL	242,631	300,000	300,000	325,000		
A 1620 400 07 4420	UTILITIES - GAS	21,500	21,000	21,000	25,000		
A 1620 400 07 4430	UTILITIES - ELECTRIC	284,941	310,000	310,000	345,000		
A 1620 400 07 4440	UTILITIES - WATER	15,217	17,000	17,000	20,000		
A 1620 400 07 4450	UTILITIES - TELEPHONE	33,856	40,000	40,000	21,600		
A 1620 400 07 4700	CONFERENCE/TRAVEL	100	200	200	200		
A 1620 400 07 9999	CONTINGENCY FOR PLANT OPERATION	32,554	30,000	20,000	30,000		
A 1620 450 07 5000	MATERIAL/SUPPLIES	48,943	65,000	60,000	65,000		
A 1620 490 07 4000	BOCES SERVICE	83,174	93,000	103,000	93,000		
		<u>1,958,685</u>	<u>2,167,482</u>	<u>2,119,230</u>	<u>2,207,777</u>	<u>40,295</u>	<u>1.9%</u>

## Maintenance of Plant

The maintenance salaries include costs of maintenance staff, overtime and summer employees.

This category covers the maintenance of all boilers and heating controls, repairs for electricity and plumbing, blacktop, security and the maintenance of facilities and all fields.

BUDGET CODE	DESCRIPTION	ACTUAL 09/10	BUDGET 10/11	ESTIMATED ACTUAL 10/11	BUDGET 11/12	\$ CHANGE	% CHANGE
A 1621 160 07 1600	SALARY - DW	61,109	61,159	62,855	64,813		
A 1621 160 07 1600	SALARY - GROUND MAINTENANCE	75,350	77,068	87,981	90,565		
A 1621 160 07 1630	SALARY - OT	11,606	0	2,000	1,000		
A 1621 200 07 2000	EQUIPMENT	7,853	8,000	11,260	8,000		
A 1621 400 07 4255	HEAT & VENT CONTRACT	16,166	12,000	12,000	11,100		
A 1621 400 07 4260	FIRE ALARM SERVICE	7,133	4,500	4,500	4,500		
A 1621 400 07 4265	SECURITY ALARM SYSTEM	4,558	4,500	4,500	4,500		
A 1621 400 07 4270	AIR CONDITIONING SERVICE	21,146	23,000	20,000	16,800		
A 1621 400 07 4275	ARCHITECT CONSULTANT	0	30,000	30,000	30,000		
A 1621 400 07 4280	SPECIAL PROJECTS - DW	7,452	65,000	80,000	65,000		
A 1621 400 07 4510	REPAIRS - HEATING	69,538	45,000	55,000	45,000		
A 1621 400 07 4520	REPAIRS - BLACKTOP	37,178	19,000	19,000	19,000		
A 1621 400 07 4530	REPAIRS - ELECTRICAL	26,209	19,750	19,750	19,705		
A 1621 400 07 4540	REPAIRS - OTHER	93,563	85,000	85,000	85,000		
A 1621 400 07 4560	REPAIRS - PLUMBING	24,956	25,000	25,000	25,000		
A 1621 400 07 4570	REPAIRS - EQUIPMENT	7,211	10,000	10,000	10,000		
A 1621 400 07 4580	REPAIRS - AIR CONDITIONING	0	20,000	10,000	20,000		
A 1621 450 07 5000	MATERIAL/SUPPLIES	43,089	58,800	55,000	59,000		
		<u>514,117</u>	<u>567,777</u>	<u>593,846</u>	<u>578,983</u>	<u>11,206</u>	<u>2.0%</u>

### Central Data Processing

This area of the budget contains funding for District servers, student data software, data warehousing, special education software, the District website and e-mail, and technical support. The district receives BOCES aid for these expenditures.

<u>BUDGET CODE</u>	<u>DESCRIPTION</u>	<u>ACTUAL 09/10</u>	<u>BUDGET 10/11</u>	<u>ESTIMATED ACTUAL 10/11</u>	<u>BUDGET 11/12</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
A 1680 490 07 0000	CENTRAL DATA PROCESSING - BOCES	244,355	243,075	249,754	244,450	1,375	0.6%



**Insurance/Assessments/Refunds/BOCES Administrative Charge**

The insurance category encompasses costs of fire, theft, extended coverage on buildings and equipment, general liability, boiler, automobile, oil tank, floater policies and student activities.

Taxes and Assessments are the District's share of the county assessment for sewer and water taxes.

Refund of Real Property Tax is the amount the District pays for tax certiorari settlements of judgments.

Administrative costs for membership in the BOCES program appear in this section. This organization assists local school districts through the sharing of services. BOCES aid is received for these expenditures.

BUDGET CODE	DESCRIPTION	ACTUAL 09/10	BUDGET 10/11	ESTIMATED ACTUAL 10/11	BUDGET 11/12	\$ CHANGE	% CHANGE
A 1910 400 07 4610	INSURANCE - FIRE & LIABILITY	172,950	187,221	176,000	181,000		
A 1910 400 07 4620	INSURANCE - OIL TANK	20,981	18,400	17,355	18,000		
		<u>193,931</u>	<u>205,621</u>	<u>193,355</u>	<u>199,000</u>	(6,621)	-3.2%
A 1950 400 07 4000	TAXES & ASSESSMENTS	<u>122,039</u>	<u>125,000</u>	<u>130,000</u>	<u>135,000</u>	<u>10,000</u>	<u>8.0%</u>
A 1964 400 07 4000	REFUND PROPERTY TAXES	<u>1,474,740</u>	<u>0</u>	<u>350,000</u>	<u>0</u>	<u>0</u>	<u>0.0%</u>
A 1980 400 07 4000	MTA PAYROLL TAX	<u>89,228</u>	<u>0</u>	<u>95,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100.0%</u>
A 1981 490 07 4000	BOCES - ADMIN. CHARGES	<u>174,484</u>	<u>176,240</u>	<u>176,240</u>	<u>183,000</u>	<u>6,760</u>	<u>3.8%</u>

## Curriculum Development Supervision

Included in this budget area is the position of Director of Curriculum and Instructional Services as well as clerical support for this Director. The District continues to provide funds for program development and district-wide efforts to strengthen the instructional program. In addition, the District provides opportunities for teachers to develop innovative teaching strategies and to sustain the expectation that all staff will maintain high levels of performance.

Funds for supplies and contractual expenditures associated with curriculum, including new teacher mentoring, membership in the Tri-States consortium, the Teachers' College Reading/Writing Project, and a grant writer are also budgeted in this area.

The staff development program includes: instructional improvement, cognitive development theory, technology implementation, social and emotional learning and training for staff that have special education students in their classes. Also included are funds for leadership training.

BUDGET CODE	DESCRIPTION	ACTUAL 09/10	BUDGET 10/11	ESTIMATED ACTUAL 10/11	BUDGET 11/12	\$ CHANGE	% CHANGE
A 2010 150 07 1000	SALARY - CURRICULUM ADMIN.	116,000	150,364	146,750	145,000		
A 2010 150 07 1100	SALARY - PROF. DEV/CURR. DEV - DW	14,001	25,000	12,500	27,500		
A 2010 150 07 1150	SALARY - MENTOR PROGRAM	8,500	4,000	4,000	5,000		
A 2010 160 07 1500	SALARIES - CLERICAL	49,930	51,468	51,468	53,051		
A 2010 160 07 1530	SALARIES - CLERICAL OT	7,210	0	3,000	1,000		
A 2010 400 07 4000	CONTRACTUAL EXPENSE	10,521	36,000	5,000	62,000		
A 2010 400 07 4002	MEMBERSHIP DUES - ED ORGANIZATIONS	1,064	1,000	1,000	2,100		
A 2010 400 07 4003	TUITION REIMBURSEMENT	9,951	12,000	12,000	12,000		
A 2010 400 07 4700	CONFERENCES/TRAVEL - DW	11,278	4,000	8,000	4,000		
A 2010 400 07 4800	COPIER EXPENSE	0	5,000	1,000	650		
A 2010 450 07 5000	SUPPLIES - CURRICULUM DEV	6,650	12,000	8,000	10,000		
A 2010 490 07 4000	BOCES SERVICES	40,176	19,449	33,058	56,853		
		275,281	320,281	285,776	379,154	58,873	18.4%

## Supervision – Regular Day

The supervision and administration of instructional programs falls under the leadership of the four Principals and two Assistant Principals. Expenditures are for coordination, supervision and administration of instructional programs. Funding is included for the salaries of the High School Principal, Middle School Principal, Elementary School Principals, Middle School Assistant Principal and High School Assistant Principal. A reduction of one administrator is shown here. Non-instructional salaries provide for clerical positions assigned to the Principals' offices. A reduction of two clerical positions is shown here. Contractual services provide funds for service contracts for the schools' offices, copier leases, graduation ceremonies, and expenditures to print materials sent to parents.

BUDGET CODE	DESCRIPTION	ACTUAL 09/10	BUDGET 10/11	ESTIMATED ACTUAL 10/11	BUDGET 11/12	\$ CHANGE	% CHANGE
A 2020 150 07 1000	SALARY - PRINCIPAL & ADMIN.	830,990	870,336	875,005	757,388		
A 2020 160 07 1500	SALARY - CLERICAL	475,773	513,322	484,000	430,027		
A 2020 160 07 1530	SALARY - CLERICAL OT/SUMMER	7,705	31,950	7,398	5,500		
A 2020 160 07 1550	SALARY - CLERICAL SUB	4,249	9,270	5,000	2,000		
A 2020 400 01 4000	CONTRACTUAL EXPENSE - CES	372	3,000	1,000	2,500		
A 2020 400 02 4000	CONTRACTUAL EXPENSE - HES	513	2,000	1,000	2,000		
A 2020 400 03 4000	CONTRACTUAL EXPENSE - WHS	9,317	16,500	10,000	10,000		
A 2020 400 04 4000	CONTRACTUAL EXPENSE - WMS	1,834	3,500	1,500	3,500		
A 2020 400 07 4700	TRAVEL / MILEAGE	53	1,000	1,000	500		
A 2020 400 04 4850	LEASE - POSTAGE WHS	0	2,748	2,748	2,800		
A 2020 400 05 4850	LEASE - POSTAGE WMS	3,216	3,500	3,500	3,500		
A 2020 450 01 5000	MATERIALS/SUPPLIES - CES	422	500	500	1,900		
A 2020 450 02 5000	MATERIALS/SUPPLIES - HES	6,163	7,500	8,200	7,500		
A 2020 450 04 5000	MATERIALS/SUPPLIES - WHS	8,661	15,300	13,000	13,000		
A 2020 450 05 5000	MATERIALS/SUPPLIES - WMS	3,030	6,000	6,400	6,000		
A 2020 450 01 5400	POSTAGE - CES	880	1,000	1,000	750		
A 2020 450 02 5400	POSTAGE - HES	371	700	700	750		
A 2020 450 04 5400	POSTAGE - WHS	18,760	18,500	9,000	8,000		
A 2020 450 05 5400	POSTAGE - WMS	9,587	10,000	9,000	5,000		
		<u>1,381,895</u>	<u>1,516,626</u>	<u>1,439,951</u>	<u>1,262,615</u>	<u>(254,011)</u>	<u>-16.7%</u>

### **Teaching – Regular School**

Included are proposed expenditures for the general school program. This category includes salaries for regular education Teachers K-12, Teaching Assistants and Aides including contractual increases. Funds are included for substitutes for teacher absences for contractually acceptable reasons as well as for professional development. Costs for the building level substitute callers, homebound instruction, and summer salaries for programs at the elementary and middle schools are included in this area also. A reduction of 2.7 FTE Teachers and 4.5 FTE Teaching Assistants is shown here. Also, Teacher Aide lines have been reduced 10% from current year levels.

### **Equipment**

This category includes funds for instructional equipment. Each school's staff has identified equipment necessary for the instructional program.

### **Supplies**

Each school staff has identified necessary instruction supplies including paper for printers and photocopy machines.

### **Textbooks**

Funds are included for new textbooks to meet course requirements. Required funds are included for students attending non-public schools.

### **BOCES**

Included in this line is the cost of the Alternative High School and GED programs.

BUDGET CODE	DESCRIPTION	ACTUAL 09/10	BUDGET 10/11	ESTIMATED ACTUAL 10/11	BUDGET 11/12	\$ CHANGE	% CHANGE
A 2110 120 00 1100	SALARY - GRADE K-6	7,370,349	7,424,921	7,405,686	7,719,052		
A 2110 120 00 1110	LONGEVITY K-6	79,815	75,272	62,910	81,426		
A 2110 120 01 1120	SALARY - SUMMER / AFTERSCHOOL CES	5,159	0	0	0		
A 2110 120 02 1120	SALARY - SUMMER / AFTERSCHOOL HES	2,256	0	0	0		
A 2110 120 00 1151	SALARY - AIS SERVICE K-6	7,520	18,000	24,000	11,440		
A 2110 120 00 1152	SALARY - LEADERSHIP K-6	22,266	25,000	25,000	9,400		
A 2110 120 00 1200	SALARY - TEACHING ASST K-6	311,828	356,510	393,250	267,649		
A 2110 130 00 1100	SALARY - GRADE 7-12	6,414,944	6,492,702	6,318,130	6,627,648		
A 2110 130 00 1110	LONGEVITY 7-12	161,115	104,341	103,300	101,784		
A 2110 130 00 1151	SALARY - AIS SERVICE 7-12	37,221	46,000	32,000	16,272		
A 2110 130 00 1152	SALARY - LEADERSHIP 7-12	48,679	45,000	45,000	11,160		
A 2110 130 00 1200	SALARY - TEACHING ASST 7-12	34,745	36,381	22,000	6,020		
A 2110 140 01 1100	SUBSTITUTE SALARY - CES	85,857	85,000	85,000	75,000		
A 2110 140 02 1100	SUBSTITUTE SALARY - HES	85,534	85,000	85,000	75,000		
A 2110 140 04 1100	SUBSTITUTE SALARY - WHS	63,687	77,550	80,000	75,000		
A 2110 140 05 1100	SUBSTITUTE SALARY - WMS	84,854	77,550	88,000	75,000		
A 2110 140 05 1110	OTHER SALARY 7-12	0	0	0	39,236		
A 2110 160 01 1400	SALARY - AIDE CES	110,005	119,590	131,700	140,529		
A 2110 160 02 1400	SALARY - AIDE HES	220,760	225,689	241,700	221,932		
A 2110 160 04 1400	SALARY - AIDE WHS	137,123	101,038	116,000	190,434		
A 2110 160 05 1400	SALARY - AIDE WMS	32,068	35,277	38,750	37,261		
A 2110 160 00 1800	SUB-CALLER K-6	4,300	3,900	4,500	4,700		
A 2110 160 00 1800	SUB-CALLER 7-12	6,280	3,900	4,500	4,700		

BUDGET CODE	DESCRIPTION	ACTUAL 09/10	BUDGET 10/11	ESTIMATED ACTUAL 10/11	BUDGET 11/12	\$ CHANGE	% CHANGE
A 2110 200 01 2000	EQUIPMENT - TEACHING CES	0	0	0	2,730		
A 2110 200 02 2000	EQUIPMENT - TEACHING HES	702	4,174	4,000	5,000		
A 2110 200 04 2000	EQUIPMENT - TEACHING WHS	11,129	32,869	23,000	15,635		
A 2110 200 05 2000	EQUIPMENT - TEACHING WMS	3,309	3,850	3,800	2,808		
A 2110 400 04 4000	CONTRACTUAL SERVICES - WHS	7,025	16,740	15,000	18,590		
A 2110 400 05 4000	CONTRACTUAL SERVICES - WMS	0	1,000	1,000	0		
A 2110 400 07 4000	CONTRACTUAL SERVICES - DW	36,916	2,924	2,000	0		
A 2110 400 07 4001	TESTING - DW	6,531	33,000	15,000	15,000		
A 2110 400 01 4002	ED ORGANIZATION MEMBERSHIP - CES	285	300	300	250		
A 2110 400 02 4002	ED ORGANIZATION MEMBERSHIP - HES	457	600	600	600		
A 2110 400 04 4002	ED ORGANIZATION MEMBERSHIP - WHS	3,197	1,750	1,750	2,500		
A 2110 400 05 4002	ED ORGANIZATION MEMBERSHIP - WMS	165	250	250	250		
A 2110 400 07 4120	HOMEBOUND INSTRUCTION	34,205	82,100	47,600	50,000		
A 2110 400 01 4570	EQUIPMENT REPAIR - CES	0	500	500	500		
A 2110 400 02 4570	EQUIPMENT REPAIR - HES	1,839	250	250	250		
A 2110 400 04 4570	EQUIPMENT REPAIR - WHS	0	1,000	800	2,750		
A 2110 400 05 4570	EQUIPMENT REPAIR - WMS	0	1,000	800	1,000		
A 2110 400 01 4700	CONFERENCES/TRAVEL - CES	45	1,000	1,000	1,000		
A 2110 400 02 4700	CONFERENCES/TRAVEL - HES	45	400	400	600		
A 2110 400 04 4700	CONFERENCES/TRAVEL - WHS	798	3,000	1,500	3,000		
A 2110 400 04 4700	CONFERENCES/TRAVEL - WMS	587	1,300	1,300	1,000		
A 2110 400 07 4700	TRAVEL / MILEAGE - DW	1,121	0	1,800	1,000		
A 2110 400 01 4800	LEASE - COPIER CES	27,917	23,000	26,000	23,000		
A 2110 400 02 4800	LEASE - COPIER HES	14,633	22,000	15,000	13,508		
A 2110 400 04 4800	LEASE - COPIER WHS	29,964	36,000	32,000	32,000		
A 2110 400 05 4800	LEASE - COPIER WMS	28,313	24,500	26,000	24,500		

BUDGET CODE	DESCRIPTION	ACTUAL 09/10	BUDGET 10/11	ESTIMATED ACTUAL 10/11	BUDGET 11/12	\$ CHANGE	% CHANGE
A 2110 450 01 5000	TEACHING SUPPLY GENERAL - CES	8,665	7,750	7,500	6,355		
A 2110 450 02 5000	TEACHING SUPPLY GENERAL - HES	23,326	9,488	9,400	6,372		
A 2110 450 04 5000	TEACHING SUPPLY GENERAL - WHS	7,425	6,000	4,000	6,400		
A 2110 450 05 5000	TEACHING SUPPLY GENERAL - WMS	12,339	11,000	10,500	11,000		
A 2110 450 01 5105	TEACHING SUPPLY - ART CES	1,536	2,040	1,765	1,850		
A 2110 450 02 5105	TEACHING SUPPLY - ART HES	1,036	1,826	1,100	1,000		
A 2110 450 04 5105	TEACHING SUPPLY - ART WHS	9,925	9,252	9,000	10,960		
A 2110 450 05 5105	TEACHING SUPPLY - ART WMS	4,050	4,800	4,500	5,000		
A 2110 450 05 5110	TEACHING SUPPLY - IND ARTS WMS	1,790	4,700	4,100	4,700		
A 2110 450 01 5115	TEACHING SUPPLY - MUSIC CES	807	1,000	600	1,930		
A 2110 450 02 5115	TEACHING SUPPLY - MUSIC HES	0	225	230	250		
A 2110 450 04 5115	TEACHING SUPPLY - MUSIC WHS	3,489	3,795	3,455	4,025		
A 2110 450 05 5115	TEACHING SUPPLY - MUSIC WMS	2,558	7,000	6,015	6,000		
A 2110 450 04 5120	TEACHING SUPPLY - ENGLISH WHS	631	1,000	95	2,470		
A 2110 450 05 5120	TEACHING SUPPLY - ENGLISH WMS	340	1,050	950	3,600		
A 2110 450 01 5125	TEACHING SUPPLY - READING CES	226	478	235	250		
A 2110 450 02 5125	TEACHING SUPPLY - READING HES	0	3,207	2,500	1,705		
A 2110 450 05 5125	TEACHING SUPPLY - READING WMS	106	75	40	0		
A 2110 450 01 5130	TEACHING SUPPLY - MAGAZINES CES	0	600	120	300		
A 2110 450 02 5130	TEACHING SUPPLY - MAGAZINES HES	1,005	4,363	4,100	3,731		
A 2110 450 04 5130	TEACHING SUPPLY - MAGAZINES WHS	458	500	355	500		
A 2110 450 05 5130	TEACHING SUPPLY - MAGAZINES WMS	1,647	2,100	2,000	0		
A 2110 450 01 5135	TEACHING SUPPLY - ESL CES	0	400	400	400		
A 2110 450 02 5135	TEACHING SUPPLY - ESL HES	0	350	135	180		
A 2110 450 04 5135	TEACHING SUPPLY - ESL WHS	598	1,129	0	1,100		
A 2110 450 05 5135	TEACHING SUPPLY - ESL WMS	0	75	61	75		
A 2110 450 01 5150	TEACHING SUPPLY - MATH CES	818	400	365	1,086		
A 2110 450 04 5150	TEACHING SUPPLY - MATH WHS	22,469	4,312	4,285	10,500		
A 2110 450 05 5150	TEACHING SUPPLY - MATH WMS	2,836	4,600	2,995	2,000		
A 2110 450 01 5155	TEACHING SUPPLY - SCIENCE CES	930	4,698	1,000	10,008		
A 2110 450 02 5155	TEACHING SUPPLY - SCIENCE HES	1,621	2,820	2,500	4,288		
A 2110 450 04 5155	TEACHING SUPPLY - SCIENCE WHS	5,846	3,420	4,000	6,000		
A 2110 450 05 5155	TEACHING SUPPLY - SCIENCE WMS	3,960	5,000	4,700	5,600		
A 2110 450 01 5160	TEACHING SUPPLY - SS CES	0	100	0	100		
A 2110 450 04 5160	TEACHING SUPPLY - SS WHS	1,163	692	631	690		
A 2110 450 05 5160	TEACHING SUPPLY - SS WMS	700	1,100	586	1,100		

BUDGET CODE	DESCRIPTION	ACTUAL 09/10	BUDGET 10/11	ESTIMATED ACTUAL 10/11	BUDGET 11/12	\$ CHANGE	% CHANGE
A 2110 450 01 5165	TEACHING SUPPLY - PHYS ED CES	445	886	993	992		
A 2110 450 02 5165	TEACHING SUPPLY - PHYS ED HES	735	867	625	900		
A 2110 450 04 5165	TEACHING SUPPLY - PHYS ED WHS	2,477	5,609	6,445	6,100		
A 2110 450 05 5165	TEACHING SUPPLY - PHYS ED WMS	1,532	2,000	2,146	2,000		
A 2110 450 04 5170	TEACHING SUPPLY - HEALTH WHS	384	1,300	720	1,000		
A 2110 450 05 5170	TEACHING SUPPLY - HEALTH WMS	580	500	365	500		
A 2110 450 05 5175	TEACHING SUPPLY - FOREIGN LANG WMS	267	600	600	600		
A 2110 450 05 5180	TEACHING SUPPLY - HOME ECON WMS	1,396	2,500	2,500	2,500		
A 2110 450 01 5200	TEACHING SUPPLY - PAPER CES	3,732	8,175	7,000	6,000		
A 2110 450 02 5200	TEACHING SUPPLY - PAPER HES	1,307	3,600	3,500	7,500		
A 2110 450 04 5200	TEACHING SUPPLY - PAPER WHS	10,716	10,000	10,000	10,000		
A 2110 450 05 5200	TEACHING SUPPLY - PAPER WMS	11,433	15,000	14,796	9,500		
A 2110 450 02 5300	TEACHING SUPPLY - REF BOOKS HES	971	1,200	0	1,500		
A 2110 480 01 5300	TEXTBOOKS - CES	39,148	38,681	25,000	36,118		
A 2110 480 02 5300	TEXTBOOKS - HES	25,585	33,935	33,935	27,859		
A 2110 480 04 5300	TEXTBOOKS - WHS	64,115	55,410	47,000	58,845		
A 2110 480 05 5300	TEXTBOOKS - WMS	32,159	27,000	25,500	27,000		
A 2110 480 07 5300	TEXTBOOKS - PAROCHIAL	5,366	18,000	3,550	10,000		
A 2110 490 00 4000	BOCES SERVICES	249,974	162,985	162,985	113,525		
		16,110,170	16,231,721	15,969,954	16,452,078	220,357	1.4%



## **Special Education**

Instructional programs for students with disabilities are mandated by Federal and State Education Law. Instructional and related services are provided to children with disabilities who are residents of the district. The Committee on Special Education is responsible for developing an Individual Educational Program (IEP) for children with disabilities between the ages of five and twenty-one years. The Committee on Pre-school Special Education is responsible for children 3 to 5 years of age. Services may be provided in district schools, BOCES programs or approved private schools. In some instances, a provision must be made to offer summer programs for students. This area shows a reduction of 2.0 FTE Teachers, and a 10% reduction in Teacher Aides.

Case management services are provided by district psychologists and other specialists to insure the provision of special education services to each classified child. An annual review is held for each student at which time a new IEP is developed for the new school year. The District continues to pursue its goal of having as many students as possible experience their educational program within the District.

Tuition and related services costs occur when the District contracts with outside agencies to meet requirements of some Individual Education Programs.

BOCES and individual school costs cover programs designed to meet the needs of students with disabilities who cannot be appropriately served within the district. A wide range of educational alternatives is offered for students with varying intellectual, emotional or physical disabilities.

The number of students requiring these specialized services varies each year based on the individual needs of each student.

BUDGET CODE	DESCRIPTION	ACTUAL 09/10	BUDGET 10/11	ESTIMATED ACTUAL 10/11	BUDGET 11/12	\$ CHANGE	% CHANGE
A 2250 150 00 1000	SALARY - ADMINISTRATOR	144,951	142,851	142,851	142,851		
A 2250 150 00 1100	SALARY - SPECIAL ED TEACHERS	3,465,828	3,698,564	3,780,555	3,688,005		
A 2250 150 00 1140	SALARY - EVALUATIONS / PROF SVCS	52,892	56,000	50,000	45,000		
A 2250 150 00 1150	SALARY - SPECIAL ED LEADERSHIP	20,586	20,000	0	75,000		
A 2250 150 00 1200	SALARY - TEACHING ASSISTANT	179,414	225,264	152,061	157,162		
A 2250 160 01 1400	SALARY - SPECIAL ED AIDES CES	85,159	94,053	117,000	122,754		
A 2250 160 02 1400	SALARY - SPECIAL ED AIDES HES	229,884	242,724	232,000	241,450		
A 2250 160 04 1400	SALARY - SPECIAL ED AIDES WHS	66,476	72,955	80,300	81,666		
A 2250 160 05 1400	SALARY - SPECIAL ED AIDES WMS	94,359	100,088	62,350	71,551		
A 2250 160 00 1500	SALARY - CLERICAL	84,406	99,814	105,850	102,846		
A 2250 200 07 2000	EQUIPMENT - CSE	414	5,000	5,000	2,000		
A 2250 400 07 4000	CONTRACTUAL EXPENSE	166,146	190,000	258,500	157,500		
A 2250 400 07 4130	SPECIAL ED TUTORING	89,388	140,000	130,000	95,000		
A 2250 400 07 4140	PRIVATE SPEECH THERAPY	74,282	97,000	75,000	60,000		
A 2250 400 07 4150	PRIVATE OCC THERAPY	214,505	200,000	200,000	150,000		
A 2250 400 07 4160	PRIVATE PHYSICAL THERAPY	69,285	65,000	65,000	65,000		
A 2250 400 07 4700	CONFERENCES & TRAVEL	1,737	3,000	3,000	5,000		
A 2250 400 07 4800	COPIER EXPENSE	0	0	0	2,600		
A 2250 450 01 5140	SUPPLIES - RESOURCE RM CES	3,215	1,500	1,500	1,500		
A 2250 450 02 5140	SUPPLIES - RESOURCE RM HES	3,058	1,500	1,500	1,500		
A 2250 450 04 5140	SUPPLIES - RESOURCE RM WHS	1,527	150	150	1,500		
A 2250 450 05 5140	SUPPLIES - RESOURCE RM WMS	2,147	2,210	2,800	1,500		
A 2250 450 07 5140	SUPPLIES - RESOURCE RM DW	10,807	17,000	15,000	17,000		
A 2250 450 01 5145	SUPPLIES - SPEECH	0	200	200	295		
A 2250 450 02 5145	SUPPLIES - SPEECH	0	200	150	2,071		
A 2250 450 04 5145	SUPPLIES - SPEECH	0	1,500	1,500	721		
A 2250 450 05 5145	SUPPLIES - SPEECH	226	250	250	250		
A 2250 450 07 5400	POSTAGE	0	0	0	4,000		
A 2250 471 07 0000	TUITION - PUBLIC SCHOOLS	83,877	165,379	165,000	812,000		
A 2250 472 07 0000	TUITION - OTHER	557,215	551,281	450,000	500,000		
A 2250 480 07 5300	TEXTBOOK - CSE	0	5,500	0	5,500		
A 2250 490 07 4000	BOCES SERVICES	742,477	820,667	630,000	524,000		
		6,444,263	7,019,650	6,727,517	7,137,222	117,572	1.7%

**Occupational Education**

The salary for the Business Education Teacher has been reallocated among the Regular Education codes. Funds are budgeted for students who attend the Occupational Education Program at BOCES. There has been a continued interest among high school students to participate in this occupational training.

<b>BUDGET CODE</b>	<b>DESCRIPTION</b>	<b>ACTUAL 09/10</b>	<b>BUDGET 10/11</b>	<b>ESTIMATED ACTUAL 10/11</b>	<b>BUDGET 11/12</b>	<b>\$ CHANGE</b>	<b>% CHANGE</b>
A 2280 150 00 1100	SALARY	115,028	117,041	117,050	0		
A 2280 490 00 4000	BOCES SERVICES - OCCUPATIONAL ED	445,296	430,000	550,000	506,720		
A 2250 450 04 5000	MATERIALS & SUPPLIES	51	1,205	100	1,200		
		<u>560,375</u>	<u>548,246</u>	<u>667,150</u>	<u>507,920</u>	<u>(40,326)</u>	<u>-7.4%</u>

**Contractual Services – Special Schools**

This area represents the Drivers' Education program at the High School. The District collects revenue to offset this expenditure. This cost was reallocated from the High School's budget this year.

<b>BUDGET CODE</b>	<b>DESCRIPTION</b>	<b>ACTUAL 09/10</b>	<b>BUDGET 10/11</b>	<b>ESTIMATED ACTUAL 10/11</b>	<b>BUDGET 11/12</b>	<b>\$ CHANGE</b>	<b>% CHANGE</b>
A 2330 400 7 4000	CONTRACTUAL SERVICES-SPECIAL SCHOOLS	45,000	45,000	45,000	45,000	0	0.0%

## School Library and Audiovisual

Salaries of librarians and library aides are included in this code, as well as expenditures for library books, equipment, media purchases and other contractual expenses and supplies. This area shows a reduction of 10% in the Teacher Aide code.

Costs for AV expenses are included in this area also.

BUDGET CODE	DESCRIPTION	ACTUAL 09/10	BUDGET 10/11	ESTIMATED ACTUAL 10/11	BUDGET 11/12	\$ CHANGE	% CHANGE
A 2610 150 00 1100	SALARY - INSTRUCTIONAL	291,385	187,854	187,855	199,271		
A 2610 160 00 1400	SALARIES - LIBRARY AIDE	26,160	28,309	28,750	26,268		
A 2610 400 01 4000	CONTRACTUAL EXPENSE - CES	45	500	500	500		
A 2610 400 04 4000	CONTRACTUAL EXPENSE - WMS & WHS	0	450	200	450		
A 2610 450 01 5000	MATERIALS/SUPPLIES - CES	178	200	200	200		
A 2610 450 02 5000	MATERIALS/SUPPLIES - HES	313	600	200	600		
A 2610 450 04 5000	MATERIALS/SUPPLIES - WMS & WHS	338	5,206	3,000	3,000		
A 2610 450 01 5130	PERIODICALS - CES	535	550	550	500		
A 2610 450 02 5130	PERIODICALS - HES	542	650	525	700		
A 2610 450 04 5130	PERIODICALS - WMS & WHS	1,113	1,410	310	1,500		
A 2610 460 01 5000	LIBRARY AV MATERIALS - CES	0	500	500	500		
A 2610 460 02 5000	LIBRARY AV MATERIALS - HES	259	500	0	600		
A 2610 460 04 5000	LIBRARY AV MATERIALS - WMS & WHS	767	500	500	6,890		
A 2610 460 01 5300	BOOKS - CES	2,431	2,400	2,400	2,400		
A 2610 460 02 5300	BOOKS - HES	2,324	3,750	1,250	4,000		
A 2610 460 04 5300	BOOKS - WMS & WHS	4,630	13,000	4,200	13,000		
A 2610 490 07 4000	BOCES SERVICES	5,830	19,027	15,000	25,200		
		<u>336,851</u>	<u>265,406</u>	<u>245,940</u>	<u>285,579</u>	<u>20,173</u>	<u>7.6%</u>

**Computer Assisted Instruction**

The District's goal for the integrated use of instructional and administrative technology is guided by a 3-year plan. This plan is being revisited by a district-wide group of teachers, parents, administrators and members of the Board of Education through the District's participation in School 2.0. Funds proposed provide students with continued access to 21<sup>st</sup> Century instructional resources, technical support and builds upon increasing skills for students to meet the challenges of a technologically competitive global society.

The budget includes a commitment to provide technical support and professional development for classroom teachers to expand the utilization of computers throughout the district. An Installment Purchase Agreement (IPA) through BOCES is included in this area.

BOCES Services include a portion of the salaries for the Director of Technology and all technical support personnel. BOCES provides the major support for the instructional network. BOCES expenditures are eligible for BOCES aid.

This budget includes the cost of network supplies, software and equipment as well.

<b>BUDGET CODE</b>	<b>DESCRIPTION</b>	<b>ACTUAL 09/10</b>	<b>BUDGET 10/11</b>	<b>ESTIMATED ACTUAL 10/11</b>	<b>BUDGET 11/12</b>	<b>\$ CHANGE</b>	<b>% CHANGE</b>
A 2630 160 04 1400	COMPUTER AIDE	46,865	48,271	48,271	49,719		
A 2630 220 07 2000	COMPUTER HARDWARE - INSTRUCTIONAL	11,178	20,000	15,000	15,000		
A 2630 450 07 5000	MATERIALS/SUPPLIES	30,264	40,000	33,000	35,000		
A 2630 461 07 5000	COMPUTER SOFTWARE - DW	4,431	14,000	30,275	31,000		
A 2630 490 07 4000	BOCES SERVICES	489,840	423,476	427,188	438,633		
		<u>582,578</u>	<u>545,747</u>	<u>553,734</u>	<u>569,352</u>	<u>23,605</u>	<u>4.3%</u>

**Guidance – Regular Day**

This category includes provision for six full-time counselors, with one serving as Director of Guidance/College Placement. This is a reduction of 1.0 FTE from the current program. This category also includes two full-time clerical positions.

<b>BUDGET CODE</b>	<b>DESCRIPTION</b>	<b>ACTUAL 09/10</b>	<b>BUDGET 10/11</b>	<b>ESTIMATED ACTUAL 10/11</b>	<b>BUDGET 11/12</b>	<b>\$ CHANGE</b>	<b>% CHANGE</b>
A 2810 150 00 1100	SALARY - GUIDANCE	796,243	710,036	757,225	699,396		
A 2810 150 04 1120	SALARY - SUMMER WHS	0	15,000	11,810	15,000		
A 2810 150 05 1120	SALARY - SUMMER WMS	0	10,000	15,264	15,000		
A 2810 160 07 1500	SALARY - GUIDANCE CLERICAL	100,234	103,670	103,670	106,885		
A 2810 400 07 4000	CONTRACTUAL EXPENSE	0	0	0	1,280		
A 2810 400 07 4001	PRINTING	1,528	4,000	1,500	1,000		
A 2810 400 07 4002	TESTING	1,421	4,000	1,500	0		
A 2810 400 07 4003	PROGRAMS AND SERVICES	1,688	2,800	3,500	5,110		
A 2810 450 04 5000	MATERIALS/SUPPLIES - WHS	1,440	503	500	500		
A 2810 450 05 5000	MATERIALS/SUPPLIES - WMS	519	2,060	2,000	700		
A 2810 450 04 5400	POSTAGE	0	3,500	1,000	1,000		
		<b>903,072</b>	<b>855,569</b>	<b>897,969</b>	<b>845,871</b>	<b>(9,698)</b>	<b>-1.1%</b>

**Health**

Salaries include school nurses and the cost of services provided by the doctor. The district is required to pay for health services for Mt. Pleasant students who attend private and parochial schools (Health Services – other schools).

<b>BUDGET CODE</b>	<b>DESCRIPTION</b>	<b>ACTUAL 09/10</b>	<b>BUDGET 10/11</b>	<b>ESTIMATED ACTUAL 10/11</b>	<b>BUDGET 11/12</b>	<b>\$ CHANGE</b>	<b>% CHANGE</b>
A 2815 160 07 1100	SALARY - HEALTH SERVICE RN	222,785	217,389	227,000	228,053		
A 2815 400 07 4000	CONTRACTUAL SERVICES	16,136	17,000	16,500	28,000		
A 2815 400 07 4001	HEALTH SERVICE - OTHER SCHOOLS	126,164	120,000	125,000	130,000		
A 2815 450 01 5000	MATERIALS/SUPPLIES - CES	229	500	425	500		
A 2815 450 02 5000	MATERIALS/SUPPLIES - HES	672	593	590	700		
A 2815 450 04 5000	MATERIALS/ SUPPLIES - WHS	1,184	951	950	1,100		
A 2815 450 05 5000	MATERIALS/SUPPLIES - WMS	756	200	200	200		
A 2815 450 07 5000	MATERIALS/SUPPLIES - DW	1,738	424	500	5,000		
		<b>369,664</b>	<b>357,057</b>	<b>371,165</b>	<b>393,553</b>	<b>36,496</b>	<b>10.2%</b>



**Psychological Services**

Salaries for this program include three full-time and one part-time school psychologists. This is a reduction of 1.0 FTE from the current program. .5 FTE of one psychologist is salaried through grant funding and serves as the CPSE coordinator for the district.

Funds allocated to this function provide supplies for the psychologists.

**Social Work Services**

Salaries include provisions for the support of one social worker at middle and high schools. This is a reduction of 1.0 FTE from the current program.

BUDGET CODE	DESCRIPTION	ACTUAL 09/10	BUDGET 10/11	ESTIMATED ACTUAL 10/11	BUDGET 11/12	\$ CHANGE	% CHANGE
A 2820 150 00 1100	SALARY	479,814	545,920	564,500	494,265		
A 2820 150 00 1120	SALARY -SUMMER	0	9,926	5,000	10,000		
A 2820 450 01 5145	SUPPLIES - CES	0	200	0	200		
A 2820 450 02 5145	SUPPLIES - HES	474	154	200	200		
A 2820 450 04 5145	SUPPLIES - WHS	304	1,500	500	1,500		
A 2820 450 05 5145	SUPPLIES - WMS	826	400	0	400		
		<u>481,418</u>	<u>558,100</u>	<u>570,200</u>	<u>506,565</u>	<u>(51,535)</u>	<u>-9.2%</u>
A 2825 150 00 1100	SALARY	182,227	191,386	191,650	99,858	(91,528)	-47.8%

**Co-Curricular Activities**

There are a significant number of clubs and organizations operating in the Mt. Pleasant Central School District providing for a wide range of student interests. These include language clubs, a number of artistic and performing groups, drama programs, school newspapers, yearbooks and Student Council. These codes reflect the elimination of clubs at the Elementary Schools.

The co-curricular code includes stipends for advisors for student activities at the High School and Middle School. It also includes stipends for chaperones at school events.

<b>BUDGET CODE</b>	<b>DESCRIPTION</b>	<b>ACTUAL 09/10</b>	<b>BUDGET 10/11</b>	<b>ESTIMATED ACTUAL 10/11</b>	<b>BUDGET 11/12</b>	<b>\$ CHANGE</b>	<b>% CHANGE</b>
A 2850 150 07 1100	SALARY - CO CURRICULAR ACTIVITIES	224,389	162,800	225,000	210,000		
A 2850 150 07 1900	CHAPERONES	103,776	25,000	35,000	11,036		
		<u>328,164</u>	<u>187,800</u>	<u>260,000</u>	<u>221,036</u>	<u>33,236</u>	<u>17.7%</u>

## Interscholastic Athletics

This section includes the salary for the Athletic Director. The Interscholastic program consists of 51 teams for boys and girls at the Varsity, Junior Varsity and Modified levels.

The coaching salary code represents stipends for interscholastic sports coaches as well as stipends for chaperones. This code shows a reduction of stipends for all second modified sports teams.

Uniforms, equipment, awards and supplies for teams are included in this category. Contractual services include costs for an athletic trainer instead of a physician.

BUDGET CODE	DESCRIPTION	ACTUAL 09/10	BUDGET 10/11	ESTIMATED ACTUAL 10/11	BUDGET 11/12	\$ CHANGE	% CHANGE
A 2855 150 07 1000	SALARY - ATHLETIC DIRECTOR	119,314	128,478	133,900	134,785		
A 2855 150 07 1900	CHAPERONES - ATHLETIC	0	50,000	40,000	37,628		
A 2855 150 07 1950	SALARY - COACHES	317,001	295,778	325,000	311,000		
A 2855 160 07 1500	SALARY - CLERICAL	39,400	42,168	42,168	45,082		
A 2855 200 07 2000	EQUIPMENT	5,048	8,500	8,500	15,800		
A 2855 400 07 4000	CONTRACTUAL SERVICES	10,504	32,000	32,000	39,800		
A 2855 400 07 4001	SECURITY	1,215	3,000	2,000	3,000		
A 2855 400 07 4002	ATHLETIC MEDICAL EXP	0	5,500	3,500	5,500		
A 2855 400 07 4003	UNIFORM RECONDITIONING	10,147	16,800	16,800	17,800		
A 2855 400 07 4004	GAME ENTRY FEES	0	4,900	3,500	5,500		
A 2855 400 07 4005	LEAGUE DUES	11,000	14,500	10,000	14,500		
A 2855 400 07 4700	CONFERENCES/TRAVEL	775	1,200	2,000	2,800		
A 2855 450 07 5000	MATERIALS/SUPPLIES	40,837	53,280	55,000	50,298		
A 2855 450 07 5001	MATERIALS/SUPPLIES - AD OFFICE	1,150	1,500	1,500	1,500		
A 2855 450 07 5185	AWARDS	6,631	7,500	6,000	7,500		
A 2855 490 07 4000	BOCES SERVICES	71,729	63,000	74,000	75,000		
		<u>634,750</u>	<u>728,104</u>	<u>755,868</u>	<u>767,493</u>	<u>39,389</u>	<u>5.4%</u>

## Transportation

Funds are provided in this budget for K-12 in-district transportation.

Additionally, the district is required to provide transportation for:

- Students who attend a special education program or a BOCES occupational education program outside of the school district.
- Students who attend a parochial or private school who meet the district guidelines for transportation.

A percentage of the Business Manager's salary is shown in this functional area for time devoted as transportation coordinator. This entitles the district to receive State Aid for a portion of this salary. The clerical salary is for the support of the transportation function.

BUDGET CODE	DESCRIPTION	ACTUAL 09/10	BUDGET 10/11	ESTIMATED ACTUAL 10/11	BUDGET 11/12	\$ CHANGE	% CHANGE
A 5510 160 07 1000	SALARY - ADMINISTRATION	37,387	36,400	36,400	36,400		
A 5510 160 07 1500	SALARY - SUPERVISOR'S OFFICE	41,358	25,122	25,500	25,876		
A 5510 400 07 4000	CONTRACTUAL SERVICES	0	0	11,000	20,000		
A 5510 400 07 4800	COPIER EXPENSE	0	0	0	650		
A 5510 450 07 5400	POSTAGE	0	0	0	500		
		<u>78,744</u>	<u>61,522</u>	<u>72,900</u>	<u>83,426</u>	<u>21,904</u>	<u>35.6%</u>
A 5540 400 07 4000	CONTRACT BUSES - IN DISTRICT	1,224,931	1,168,980	1,220,000	1,162,600		
A 5540 400 07 4001	CONTRACT BUSES - OUT OF DISTRICT	968,396	1,173,768	600,000	605,246		
A 5540 400 07 4002	CONTRACT BUSES - FUEL OIL	94,093	259,000	80,000	200,000		
A 5540 400 07 4003	TRANSPORTATION - ACADEMIC FIELD TRIPS	42,001	38,000	38,000	24,392		
A 5540 400 07 4004	TRANSPORTATION - ATHLETIC TRIPS	120,168	128,000	130,000	136,000		
A 5581 490 07 4000	BOCES SERVICES	332,213	110,000	359,300	392,000		
		<u>2,781,803</u>	<u>2,877,748</u>	<u>2,427,300</u>	<u>2,520,238</u>	<u>(357,510)</u>	<u>-12.4%</u>

## **UNDISTRIBUTED EMPLOYEE BENEFITS**

### **Employee Retirement System (ERS)**

The program is financed by a District contribution to a five-tier system.

### **Teachers' Retirement System (TRS)**

This expenditure is paid to the New York State Teachers' Retirement System for pension benefits upon teacher retirement. The District's contribution for 2011-2012 is 11.11% of reportable salaries.

### **Social Security**

For the calendar year 2011, the social security tax rate remains at 7.65. The maximum wage subject to the Social Security tax increased remains at \$106,800. As part of the Social Security rate, the district pays 1.45% on all salaries for the Medicare Tax that is not subject to the salary cap.

### **Worker's Compensation**

Worker's Compensation covers the partial salaries of employees who may be injured on the job. The District participates in the Southern Westchester Schools Cooperative Self Insurance Plan. The premium is determined by experience rating and the number of employees.

### **Employee Benefit Fund**

The District pays into the benefit fund of all bargaining units including administrators, teachers, clerical and custodial employees.

### **Unemployment Insurance**

School districts pay directly when unemployment benefits are paid to a qualified individual. Mt. Pleasant Central School District pays the New York State Department of Labor directly for all benefits paid to former employees up to the state maximum.

### **Health Insurance/Medicare Reimbursement**

Health insurance costs include premiums for health insurance for the district's staff as well as retirees. Medicare reimbursements are paid to retirees as required by the Board of Education. This budget reflects an increase in health insurance costs of 8%. The total cost represented is net of employee contractual contributions toward health coverage. The District participates in a health consortium and the rate increase is determined by the Board of Directors through the Trust Agreement with all school districts.

### **Health Insurance Buy-out**

This category represents a payment in lieu of health benefits for bargaining units with this option.

### **Section 125 Plan**

This contracted plan allows employees to receive benefits on a pretax basis.

BUDGET CODE	DESCRIPTION	ACTUAL 09/10	BUDGET 10/11	ESTIMATED ACTUAL 10/11	BUDGET 11/12	\$ CHANGE	% CHANGE
A 9010 800 07 0000	NYS EMPLOYEE RETIREMENT SYSTEM	230,521	408,574	410,000	630,000		
A 9020 800 07 0000	NYS TEACHERS RETIREMENT SYSTEM	1,455,146	1,976,447	1,950,000	2,580,000		
A 9030 800 07 0000	SOCIAL SECURITY	1,992,490	2,030,888	2,020,000	2,050,000		
A 9040 800 07 0000	WORKMEN'S COMPENSATION	116,108	120,393	124,475	126,000		
A 9050 800 07 0000	UNEMPLOYMENT INSURANCE	58,024	91,000	98,000	195,000		
A 9060 800 07 8000	HEALTH INSURANCE	4,080,252	3,828,000	3,650,000	3,925,000		
A 9060 800 07 8010	HEALTH INSURANCE BUY OUT	445,208	380,000	430,000	410,000		
A 9060 800 07 8020	MEDICARE B REIMBURSEMENT	160,043	150,000	170,000	170,000		
A 9070 800 07 0000	EMPLOYEE BENEFIT FUND	461,504	475,000	475,000	475,000		
A 9089 800 07 8510	EMPLOYEE BENEFIT FUND ADMINISTRATION	8,079	10,000	9,000	9,200		
A 9089 800 07 8520	RETIREMENT INCENTIVE/OTHER BENEFITS	239,970	217,500	200,000	217,500		
		<u>9,247,345</u>	<u>9,687,802</u>	<u>9,536,475</u>	<u>10,787,700</u>	<u>1,099,898</u>	<u>11.4%</u>

**Debt Service**

This category represents the District's long term financing of capital improvement projects and alterations. Also included in this category is the interest payment for a tax anticipation note.

Funds are included for the payment of principal and interest with payment of the capital improvement bond authorized by the community in 2002.

Funds are included to repay the loans used to refund real property tax as the result of tax certiorari proceedings.

<b>BUDGET CODE</b>	<b>DESCRIPTION</b>	<b>ACTUAL 09/10</b>	<b>BUDGET 10/11</b>	<b>ESTIMATED ACTUAL 10/11</b>	<b>BUDGET 11/12</b>	<b>\$ CHANGE</b>	<b>% CHANGE</b>
A 9711 600 00 0000	PRINCIPAL - SCHOOL CONSTRUCTION	1,100,000	1,150,000	1,150,000	1,195,000		
A 9711 700 00 0000	INTEREST - SCHOOL CONSTRUCTION	868,716	824,495	824,500	778,380		
A 9714 600 00 0000	PRINCIPAL - TAX CERT BONDS	600,000	690,000	700,000	665,000		
A 9714 700 00 0000	INTEREST - TAX CERT BONDS	394,794	435,565	416,500	415,053		
		<u>2,963,510</u>	<u>3,100,060</u>	<u>3,091,000</u>	<u>3,053,433</u>	<u>(46,627)</u>	<u>-1.5%</u>
A 9760 700 00 0000	INTEREST - TAN	21,528	80,000	6,465	20,000	(60,000)	-75.0%



## INTERFUND TRANSFERS

### Capital fund

Funds have been appropriated for capital improvement projects and upgrading facilities. The District recently conducted its Building Condition Survey as required by the NYS Education Department. The Survey detailed many items that need repair, replacement, or upgrade district-wide, along with a cost estimate for each item. Based upon this survey, the Board of Education will adopt a Five Year Facilities Plan, which will determine the projects to be completed with the 2011-2012 funding.

### Special Aid Fund

Funds for the summer school program for students identified by the Committee on Special Education are allocated in this fund.

<u>BUDGET CODE</u>	<u>DESCRIPTION</u>	<u>ACTUAL 09/10</u>	<u>BUDGET 10/11</u>	<u>ESTIMATED ACTUAL 10/11</u>	<u>BUDGET 11/12</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
A 9901 900 00 0000	TRANSFER TO SPECIAL AID FUND	32,264	100,000	35,000	130,000		
A 9950 900 00 0000	TRANSFER TO CAPITAL FUND	328,312	300,000	300,000	300,000		
		<u>360,576</u>	<u>400,000</u>	<u>335,000</u>	<u>430,000</u>	<u>30,000</u>	<u>7.5%</u>

**THREE PART BUDGET INFORMATION**

	2011/2012 BUDGET				2010/2011 BUDGET			
	Budget	Administrative	Program	Capital	Budget	Administrative	Program	Capital
Board of Education	39,925	39,925	-	-	38,700	38,700	-	-
District Clerk	64,900	64,900	-	-	65,800	65,800	-	-
District Meeting	9,700	9,700	-	-	10,000	10,000	-	-
Central Administration	322,044	322,044	-	-	321,778	321,778	-	-
Business Administration	353,678	353,678	-	-	405,002	405,002	-	-
Auditing	67,000	67,000	-	-	59,500	59,500	-	-
Treasurer	94,000	94,000	-	-	94,000	94,000	-	-
Legal	205,200	102,600	102,600	-	162,700	81,350	81,350	-
Personnel	97,500	97,500	-	-	107,000	107,000	-	-
Public Information	54,750	54,750	-	-	53,500	53,500	-	-
Operations of Plant	2,207,777	99,730	-	2,108,047	2,167,482	99,730	-	2,067,752
Maintenance of Plant	578,983	-	-	578,983	567,777	-	-	567,777
Special Items	861,450	726,450	-	135,000	506,861	381,861	-	125,000
<b>Total General Support</b>	<b>4,956,907</b>	<b>2,032,277</b>	<b>102,600</b>	<b>2,822,030</b>	<b>4,560,100</b>	<b>1,718,221</b>	<b>81,350</b>	<b>2,760,529</b>
Curriculum Development	379,154	379,154	-	-	332,346	332,346	-	-
Supervision	1,262,615	1,262,615	-	-	1,558,794	1,558,794	-	-
Instruction	16,452,078	-	16,452,078	-	16,202,220	-	16,202,220	-
Special Education	7,137,222	142,851	6,994,371	-	7,094,150	142,851	6,951,299	-
Occupational Educations	507,920	-	507,920	-	548,246	-	548,246	-
Library and Audio Visual	330,579	-	330,579	-	265,406	-	265,406	-
Computer Asst Instruction	569,352	-	569,352	-	776,757	-	776,757	-
Guidance	845,871	-	845,871	-	855,569	-	855,569	-
Health Services	393,553	-	393,553	-	357,057	-	357,057	-
Psychology/Social Work	606,423	-	606,423	-	749,487	-	749,487	-
CoCurricular Activities	221,036	-	221,036	-	237,800	-	237,800	-
Interscholastic Athletics	767,493	134,785	632,708	-	635,936	128,478	507,458	-
<b>Total Instruction</b>	<b>29,473,296</b>	<b>1,919,405</b>	<b>27,553,891</b>	<b>-</b>	<b>29,613,768</b>	<b>2,162,469</b>	<b>27,451,299</b>	<b>-</b>
Transportation	83,426	36,400	47,026	-	61,522	36,400	25,122	-
Contract Transportation	2,520,238	-	2,520,238	-	2,877,748	-	2,877,748	-
<b>Total Transportation</b>	<b>2,603,664</b>	<b>36,400</b>	<b>2,567,264</b>	<b>-</b>	<b>2,939,270</b>	<b>36,400</b>	<b>2,902,870</b>	<b>-</b>
Employee Benefits	10,787,700	1,207,144	9,214,853	365,703	9,687,802	1,060,915	8,320,330	306,557
Debt Service	3,073,433	-	-	3,073,433	3,180,060	-	-	3,180,060
Transfers	430,000	-	130,000	300,000	400,000	-	100,000	300,000
<b>Total Undistributed</b>	<b>14,291,133</b>	<b>1,207,144</b>	<b>9,344,853</b>	<b>3,739,136</b>	<b>13,267,862</b>	<b>1,060,915</b>	<b>8,420,330</b>	<b>3,786,617</b>
<b>Total Budget</b>	<b>51,325,000</b>	<b>5,195,226</b>	<b>39,568,608</b>	<b>6,561,166</b>	<b>50,381,000</b>	<b>4,978,005</b>	<b>38,855,849</b>	<b>6,547,146</b>

**Administrative Cap Calculation**

Administrative Component	5,195,226	4,978,005
Administrative and Program Components	44,763,834	43,833,854
Administrative Cap for Contingency	11.6%	11.4%

**Administrative Compensation Information**

**Salary**

Superintendent of Schools	200,000
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**Benefits**

TRS	22,220
Health Insurance	15,200
FICA/Medicare	15,300
Life, Vision & Dental Coverage	3,300
Auto Allowance	2,500
Disability Insurance	2,050
	<hr/> 60,570

Other Supervisory and Administrative Employees Receiving \$120,000 of More in Salary Only:

Building Principal	169,743
Building Principal	164,419
Building Principal	152,217
Director of Curriculum and Instruction	145,000
Director of Special Education	142,851
Building Principal	138,968
Director of Athletics and Health	134,785
Assistant Principal	132,041
Business Manager	130,000

**Property Tax Report Card**

	<u>Budgeted 2010/11</u>	<u>Budgeted 2011/12</u>	<u>Percent Change</u>
Total Spending	50,381,000	51,325,000	1.87%
Total School Tax Levy	42,868,466	44,184,500	3.07%
Public School Enrollment	2,014	2,002	-0.60%
Consumer Price Index			1.60%
	<u>Actual 2010/11</u>	<u>Estimated 2011/12</u>	
Adjusted Restricted Fund Balance	3,449,044	3,200,000	
Assigned Appropriated Fund Balance	1,200,000	1,200,000	
Adjusted Unrestricted Fund Balance	2,015,190	2,053,000	
Adjusted Unrestricted Fund Balance a Percent of the Total Budget	4.00%	4.00%	

## New York State Report Card

The NYS Report Card is available to the District at:

<https://www.nystart.gov/publicweb/District.do?year=2010&county=WESTCHESTER&district=660801060000>

The NYS Fiscal Accountability and Special Education Information Supplement is available to the District at:

<http://www.p12.nysed.gov/irs/reportcard/2011/supplemental/660801060000.pdf>

**Exemption Impact Report**

Assessment Year: 2010

County: WESTCHESTER,  
SWIS Code: 5534

School Value Report (553401)

Equalized Total Assessed Value = 3,197,278,552

Municipality: MT. PLEASANT  
Total Assessed Val: 48,598,634  
Uniform Percentage: 1.52

Exemption Code	Description	Salvage Allowance	Exemption	Total Exempted Value	% of Value
12100	NY STAT 3	RPTL 404(1)	25	34,131,578	1.07
13100	CTY OWNED	RPTL 406(1)	8	18,207,236	0.57
13500	TWN WITHIN	RPTL 406(1)	96	13,771,381	0.43
13650	VILLAGE WITHIN	RPTL 406(1)	4	5,108,552	0.16
13800	SCHOOL DIS	RPTL 408	3	76,500,000	2.39
13870	SPEC DISF	RPTL 410	14	7,359,868	0.23
19950	MUNICIPAL	RPTL 456	7	13,021,381	0.41
25110	RELIG PROP	RPTL 420-a	13	119,259,868	3.73
25120	EDUCATION	RPTL 420-a	10	81,713,815	2.56
25130	CHARITIS	RPTL 420-a	3	79,052,631	2.47
25230	N/P IMPROV	RPTL 420-a	5	7,029,605	0.22
26100	VET ORGAN	RPTL 452	2	1,276,315	0.04
27350	CEMETARIES	RPTL 446	6	12,200,657	0.38
41400	CLERGY	RPTL 460	2	138,157	0.00
41800	AGBD-AL	RPTL 467	133	27,776,250	0.87
41804	AGBD-S	RPTL 467	28	5,750,526	0.18
41930	Disabled ALL	RPTL 459-c	4	768,289	0.02
47700	FALLOUT	RPTL 479	1	32,894	0.00
<b>Total Exemptions (No System EX's)</b>			<b>364</b>	<b>503,099,003</b>	<b>15.74</b>
<b>Total Exemptions (with System EX's)</b>			<b>364</b>	<b>503,099,003</b>	<b>15.74</b>

Values have been equalized using the Uniform Percentage of Value.

The Exempt amounts do not take into consideration payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: \_\_\_\_\_

*Mr Pleasant*

## **GLOSSARY**

### **ADJUSTED BUDGET**

The adjusted budget of expenditures includes accepted gifts, transfers and prior year carryover encumbrances.

### **APPROPRIATION**

An appropriation is the legal authorization, granted by the Board of Education, for the school district to make expenditures and incur obligations for one fiscal year.

### **BANS**

Bond Anticipation Notes are issued and sold in anticipation of a serial bond. BANS are renewable for up to five years.

### **BOCES**

BOCES is the Board of Cooperative Educational Services. It is a regional public education collaborative which functions in New York State as an extension of the State Education Department. BOCES provides services which a single district could not ordinarily provide by itself.

### **BUDGET DEVELOPMENT CALENDAR**

This is the schedule of steps to be taken by district staff and the School Board in creating a budget for the next fiscal year. This document identifies target dates for receiving proposals from principals and coordinators, making executive decisions, holding meetings to discuss proposed budgets, publishing the proposed budget, and the final School Board adoption.

### **BUDGETING**

Budgeting is a tool for planning the expenditures of resources allocated to a location and/or program for the anticipated year.

### **BUDGET PROCEDURES**

These procedures provide a consistent means of submitting requests for financial allocations and comparing competing needs.

### **COMPONENT BUDGET – THREE PART BUDGET PRESENTATION**

The budget must be broken down into three components: Program, Administrative and Capital.

**Program:** The program component of the budget must include the salaries and benefits of teachers and any school administrators and supervisors who spend a majority of their time performing teaching duties, and all transportation operating expenses.

**Capital:** The capital component must include: all transportation capital, debt service and lease expenditures, costs resulting from judgments in tax certiorari proceedings and all facilities costs of the district.

**Administrative:** The administrative component must include office and central administrative expenses, traveling expenses, salaries and benefits for all certified school administrators and supervisors who spend a majority of their time performing administrative or supervisory duties. Also included must be expenditures associated with the operation of the school board, the office of the superintendent, general administration, the school business office, any consulting costs not directly related to direct services and programs, and all other administrative activities.

### **EXPENDITURE**

The budget shows the district's plan of spending for the coming fiscal year.

### **EXTERNAL AUDIT REPORT**

This annual document is published after each fiscal year ends. It sets forth actual expenditures and revenues.

### **FISCAL YEAR**

This is the 12 month period beginning July 1 and ending June 30; it is used as the basic period covered by the annual budget.

### **FULL-TIME EQUIVALENT (FTE)**

The unit used to count personnel assigned to a function is called a full-time equivalent. A full time teacher is counted as 1.0 FTE. A part-time teacher, for example, who teaches half the day is counted as .5 FTE.

### **FUNCTIONAL BUDGET**

This format uses the line item to group proposed expenditures according to activities or services performed. The major functional categories are Administrative, Instruction, Pupil Personnel Services, Pupil Transportation Services, Health Services, Operation and Maintenance of Plant, etc. Within each function, there are additional line items for the various expenditures.

### **FUND**

This fiscal accounting includes a self-balancing set of accounts which record cash and other resources together with related liabilities.

### **GAAP**

Generally Accepted Accounting Principals are uniform minimum standards and guidelines for financial accounting and reporting.



**GENERAL FUND BUDGET**

The principal fund of a school district includes all operations not required to be recorded in separate funds, such as school lunch, school store, etc.

**PROPOSED BUDGET**

The budget proposed to the School Board by the Superintendent is based on a process of administrative planning. It is the Superintendent's educational and operational program expressed in dollars and cents.

**REVENUES**

These are the dollars the district receives from various sources. Revenues plus the beginning balance comprise the money available to pay expenditures. Revenue is primarily comprised of property tax, state aid and miscellaneous income.

**SERIAL BOND**

This long term bond covers the costs of capital projects.

**SYSTEM OF ACCOUNTS**

This is a statement of what is included in each category of the district budget and other financial documents. It is a "dictionary" defining how the district classifies its funds, revenue source headings, function headings and object headings.

**TANS**

Tax Anticipated Notes are issued to provide funds in anticipation of property tax revenues.

**TAX LEVY**

The total dollar amount to be raised by property taxes to support the educational program.

**TAX RATE**

The tax rate results from the tax levy divided by the total taxable assessed value of the district, usually stated as dollars per thousand of assessed value.