

Mount Pleasant Central School District

2013-2014 Adopted Budget

**Dr. Susan Guiney
Superintendent of Schools**

BOARD OF EDUCATION

**James Grieco, President
Eric Schulze, Vice President
Francine Aloj
Vincent D'Ambroso
Laurie Donato
Thomas McCabe
Christopher Pinchiaroli**

Budget Highlights

Total Budget	\$52,515,000
Budget-to-Budget Change	\$1,580,000
Budget-to-Budget Change	3.10%
Tax Levy Increase	2.55%
Estimated Tax Rate Change	2.68%
Estimated Increase on Average Assessment of \$8,050	\$19.68/month \$236.17/year

10-Year Trends

Fiscal Year	Budget-to-Budget Change	Tax Levy Change	Tax Rate Change	Assessment Change
2004-2005	9.90%	10.87%	12.93%	-1.57%
2005-2006	12.24%	11.90%	9.90%	1.55%
2006-2007	6.47%	7.56%	9.49%	-1.51%
2007-2008	5.47%	3.85%	6.69%	0.00%
2008-2009	5.63%	3.19%	4.70%	-4.07%
2009-2010	2.94%	2.04%	4.58%	0.22%
2010-2011	-2.01%	-1.63%	-0.07%	-1.80%
2011-2012	1.87%	3.07%	4.48%	-1.50%
2012-2013	-.8%	2.42%	2.90%	-0.21%
2013-2014*	3.1%	2.55%	2.68%	-.95%

*proposed

Tax Rate Comparison 2012/2013

(Town of Mt. Pleasant only)

District	Tax Rate per \$1000 of Assessed Value	Rank
Tarrytown	\$1,538.76	1
Briarcliff Manor	\$1,427.33	2
Pleasantville	\$1,370.06	3
Chappaqua	\$1,314.98	4
Valhalla	\$1,217.72	5
Mt. Pleasant	\$1,094.71	6
Byram Hills	\$942.78	7
Pocantico Hills	\$580.24	8

Computation of Real Property Tax	Town of Mt. Pleasant	Town of North Castle
Assessed Value (as of 3/19/13)	\$40,324,411	\$1,409,129
Equalization Rate	1.53%	2.24%
Full Value	\$2,635,582,418	\$62,907,545
Percentage of Tax	97.67%	2.33%
	Town of Mt. Pleasant	Town of North Castle
Estimated Amt. of Tax Levy	\$45,327,107	\$1,081,893
Est. Tax Rate/\$1,000 Assess 2013-2014	\$1,124.06	\$767.77
Final 2012-2013 (Per Assessor)	\$1,094.71	\$728.68
Est. \$ Change	\$29.35	\$39.09
Est. % Change	2.68%	5.36%

Enrollment Data

<u>Year</u>	<u>K-5</u>	<u>6-8</u>	<u>9-12</u>	<u>Total</u>
2011-2012	882	492	586	1,960
2012-2013	897	477	577	1,951
2013-2014*	850	475	602	1,927
2014-2015*	813	465	602**	1,880
2015-2016*	803	474**	593	1,870
2016-2017*	792	461	590	1,843

*Projected

**Shows peak enrollment

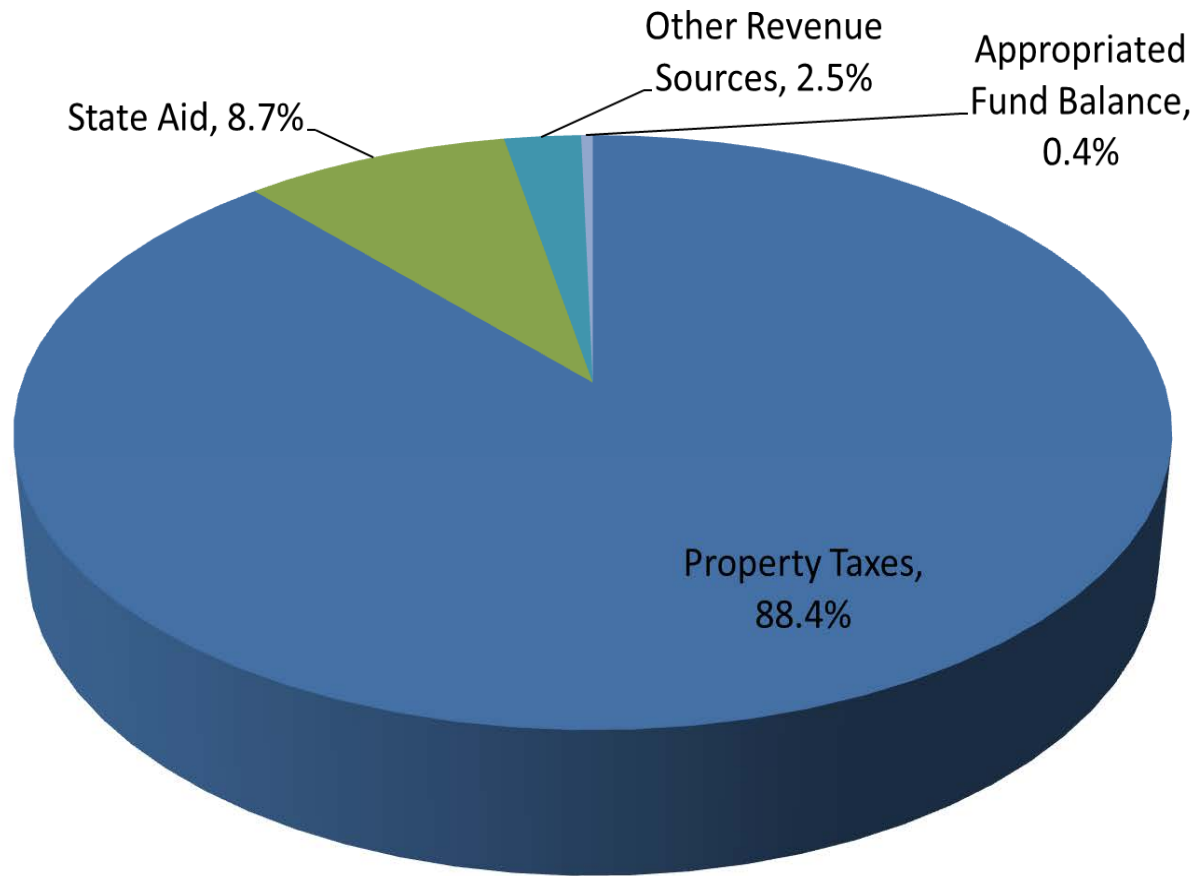
Staffing Full-Time Equivalents

<u>Classification</u>	<u>Current 2012-2013</u>	<u>% of Total</u>
Administrators	12	4.1%
Aides/Monitors	42.6	14.4%
Assistants	14	4.7%
Clerical	23	7.8%
Custodial	14.7	5.0%
Nurses	4	1.4%
Teachers	184.6	62.6%
District-wide Totals	294.9	100.0%

Revenue Summary

	2012-2013 BUDGET	2013-2014 BUDGET	CHANGE \$	CHANGE %
Property Taxes	45,255,456	46,409,000	1,153,544	2.55%
Appropriated Fund Balance/Transfers	-	200,000	200,000	0.00%
State Aid	4,480,000	4,580,600	100,600	2.25%
Other Revenue Sources	1,199,544	1,325,400	125,856	10.49%
TOTAL REVENUE	50,935,000	52,515,000	1,580,000	3.10%

Sources of Revenue



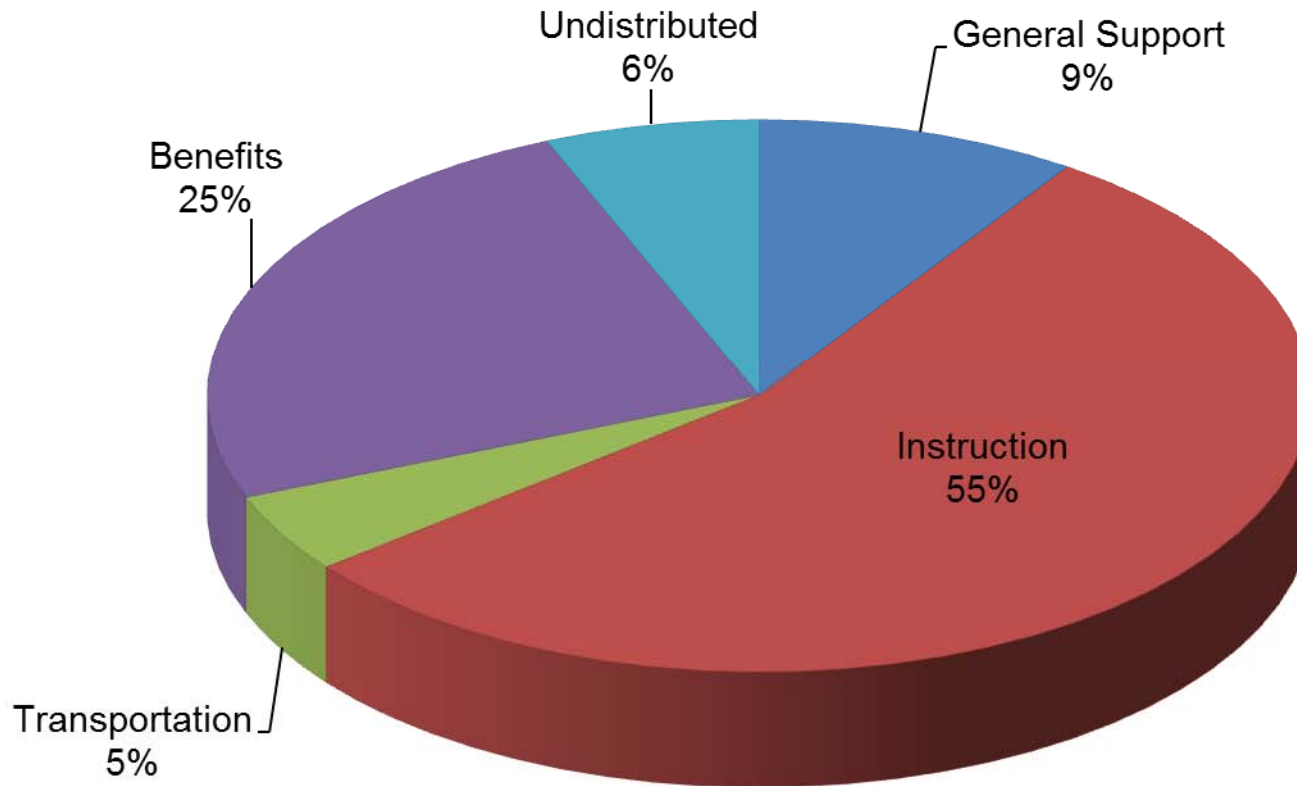
Revenue Detail

	2012-2013 BUDGET	2013-2014 BUDGET	CHANGE \$	CHANGE %
Tax Levy	45,255,456	46,409,000	1,153,544	2.5%
PILOT Agreements	-	3,900	3,900	-
Non-Property Tax - County Sales tax	600,000	600,000	-	0.0%
Charges For Services				
Student Charges	45,000	56,000	11,000	24.4%
Tuition	250,000	400,000	150,000	60.0%
Other Charges - Other Gov't	25,000	25,000	-	0.0%
Use of Money and Property				
Interest	50,000	25,000	(25,000)	-50.0%
Rental of Real Property - Individual	25,000	25,000	-	0.0%
Insurance Recoveries	5,000	5,000	-	0.0%
Lost Book Fees	500	500	-	0.0%
Miscellaneous				
Refund Prior Year - BOCES	100,000	90,000	(10,000)	-10.0%
Refund Prior Year - Other	30,000	25,000	(5,000)	-16.7%
Unclassified	49,044	50,000	956	1.9%
State Aid				
Basic Formula Aid/Excess Cost/Other	3,780,000	3,923,600	143,600	3.8%
BOCES Aid	535,000	493,000	(42,000)	-7.9%
Textbook/Software/Library Aid	165,000	164,000	(1,000)	-0.6%
Federal Aid - Medicaid	20,000	20,000	-	0.0%
APPROPRIATED FUND BALANCE	-	200,000	200,000	-
TOTAL REVENUE	50,935,000	52,515,000	1,580,000	3.1%

Expenditure Summary

	2012-2013 BUDGET	2013-2014 BUDGET	\$ CHANGE	% CHANGE
General Support	4,877,824	4,950,040	72,217	1.48%
Instruction	28,733,010	28,832,060	99,050	0.34%
Transportation	2,501,534	2,435,620	(65,914)	-2.63%
Benefits	11,521,200	12,991,200	1,470,000	12.76%
Undistributed	3,301,432	3,306,080	4,648	0.14%
TOTAL BUDGET	50,935,000	52,515,000	1,580,000	3.10%

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.

<u>BUDGET CODE</u>	<u>DESCRIPTION</u>	<u>ACTUAL</u> <u>11/12</u>	<u>ADOPTED</u> <u>BUDGET</u> <u>12/13</u>	<u>ESTIMATED</u> <u>ACTUAL 12/13</u>	<u>PROPOSED</u> <u>BUDGET</u> <u>13/14</u>	<u>\$</u> <u>CHANGE</u>	<u>%</u> <u>CHANGE</u>
A 1010 400 07 4001	SCHOOL BOARD DUES	15,131	15,300	16,100	16,300		
A 1010 400 07 4002	LEGAL ADVERTISEMENT	2,356	3,000	2,800	3,000		
A 1010 400 07 4700	CONFERENCE & TRAVEL	1,844	5,000	2,500	3,000		
A 1010 450 07 5000	MATERIALS & SUPPLIES	1,318	2,000	3,000	2,600		
A 1010 450 07 5400	POSTAGE	8,463	8,000	8,000	10,000		
A 1010 490 07 4000	BOCES SERVICES	12,250	1,125	4,930	4,600		
		<u>41,361</u>	<u>34,425</u>	<u>37,330</u>	<u>39,500</u>	<u>5,075</u>	<u>14.7%</u>

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. A cost decrease is anticipated due to the postponement of the mandated conversion to digital voting machines.

BUDGET CODE	DESCRIPTION	ACTUAL 11/12	ADOPTED BUDGET 12/13	ESTIMATED ACTUAL 12/13	PROPOSED BUDGET 13/14	\$ CHANGE	% CHANGE
A 1040 160 07 1300	SALARIES	68,396	67,000	68,396	67,000		
A 1040 200 07 2000	EQUIPMENT	-	-	2,972	-		
A 1040 400 07 4700	CONFERENCE & TRAVEL	62	800	250	800		
A 1040 400 07 4800	COPIER EXPENSE	2,746	2,600	2,700	2,800		
A 1040 450 07 5000	MATERIALS & SUPPLIES	968	1,500	1,550	1,500		
		<u>72,172</u>	<u>71,900</u>	<u>75,868</u>	<u>72,100</u>	200	0.3%
A 1060 400 07 4000	CONTRACTUAL EXP - ELECTION / VOTE	5,724	15,000	8,000	8,000		
A 1060 450 07 5000	MATERIALS/SUPPLY - ELECTION / VOTE	504	5,000	1,000	2,000		
		<u>6,228</u>	<u>20,000</u>	<u>9,000</u>	<u>10,000</u>	(10,000)	-50.0%

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 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.

BUDGET CODE	DESCRIPTION	ACTUAL 11/12	ADOPTED BUDGET 12/13	ESTIMATED ACTUAL 12/13	PROPOSED BUDGET 13/14	\$ CHANGE	% CHANGE
A 1240 150 07 1000	SALARIES	232,100	230,000	230,000	248,000		
A 1240 160 07 1500	SALARIES - CLERICAL	101,242	99,704	101,242	99,898		
A 1240 160 07 1530	SALARY - OT/ PT CLERICAL	4,758	-	2,500	-		
A 1240 400 07 4000	CONTRACTUAL EXPENSE	6,094	1,050	1,050	1,050		
A 1240 400 07 4700	CONFERENCE & TRAVEL	3,404	5,000	5,000	5,000		
A 1240 400 07 4800	COPIER EXPENSE	2,746	2,600	2,700	2,600		
A 1240 450 07 5000	MATERIALS & SUPPLIES	2,426	11,800	11,800	11,800		
A 1240 450 07 5001	SUBSCRIPTIONS	39	800	250	800		
		<u>352,808</u>	<u>350,954</u>	<u>354,542</u>	<u>369,148</u>	<u>18,194</u>	<u>5.2%</u>

Business Administration

Salary codes reflect a portion of the salary of the Director of Business Administration and staff salaries. Also included are costs for fiscal advisors, actuarial services, and maintenance and technical support fees for the financial software package. A reduction of .2 FTE in clerical staff is budgeted. The District leases a postage machine which is located in the District Office. It also leases copiers located throughout the District for administrative and instructional use. Included in this budget is approximately \$4,700 for the first year of a 4.25 year lease for the District postage machine. Also included in this budget is approximately \$105,000 for the first year of a 5 year lease for copiers. These costs are allocated among various departments district-wide.

BUDGET CODE	DESCRIPTION	ACTUAL 11/12	ADOPTED BUDGET 12/13	ESTIMATED ACTUAL 12/13	PROPOSED BUDGET 13/14	\$ CHANGE	% CHANGE
A 1310 150 07 1000	SALARIES	97,983	96,408	106,150	101,500		
A 1310 160 07 1500	SALARIES - CLERICAL	157,170	161,520	160,653	151,774		
A 1310 160 07 1530	SALARY - OT/ PT CLERICAL	-	1,000	-	1,000		
A 1310 200 07 2000	EQUIPMENT	-	1,000	3,162	1,000		
A 1310 400 07 4000	CONTRACTUAL EXPENSE	18,235	16,000	16,000	16,000		
A 1310 400 07 4001	INVENTORY/APPRaisal	-	1,500	-	1,500		
A 1310 400 07 4700	CONFERENCE & TRAVEL	540	1,000	-	1,000		
A 1310 400 07 4800	COPIER EXPENSE	2,746	2,600	2,700	2,600		
A 1310 450 07 5000	MATERIALS & SUPPLIES	5,575	8,000	8,000	8,000		
A 1310 450 07 5400	POSTAGE	4,816	4,000	4,800	4,000		
A 1310 490 07 4000	BOCES SERVICES	65,288	63,600	51,816	50,700		
		<u>352,353</u>	<u>356,628</u>	<u>353,281</u>	<u>339,074</u>	<u>(17,554)</u>	<u>-4.9%</u>

Auditing

The auditing cost is for the external audit of the district's financial records, the internal auditor, and the claims auditor. The District recently conducted a Request for Proposals and is able to realize a savings in audit fees.

Treasurer

This category covers the cost of the District Treasurer.

BUDGET CODE	DESCRIPTION	ACTUAL 11/12	ADOPTED BUDGET 12/13	ESTIMATED ACTUAL 12/13	PROPOSED BUDGET 13/14	\$ CHANGE	% CHANGE
A 1320 400 07 4000	AUDITING SERVICES	55,546	69,500	60,000	59,000	(10,500)	-15.1%
A 1325 160 07 1300	SALARIES	96,260	96,260	98,265	96,260		
A 1325 400 07 4000	CONTRACTUAL EXPENSE	379	2,000	400	2,000		
		96,639	98,260	98,665	98,260	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 11/12	ADOPTED BUDGET 12/13	ESTIMATED ACTUAL 12/13	PROPOSED BUDGET 13/14	\$ CHANGE	% CHANGE
A 1420 400 07 4000	LEGAL	135,048	175,000	175,000	175,000		
A 1420 490 07 4000	BOCES SERVICES	2,592	2,700	2,591	2,700		
		<u>137,640</u>	<u>177,700</u>	<u>177,591</u>	<u>177,700</u>	0	0.0%
A 1430 160 07 1300	SALARIES	81,627	81,120	82,810	81,120		
A 1430 400 07 4002	RECRUITMENT EXPENSE	-	2,700	2,700	14,700		
A 1430 400 07 4700	CONFERENCE & TRAVEL	1,015	1,000	1,000	1,000		
A 1430 400 07 4800	COPIER EXPENSE	1,373	1,300	1,380	1,300		
A 1430 450 07 5000	MATERIALS & SUPPLIES	123	500	500	500		
A 1430 490 07 4000	BOCES SERVICES	17,219	19,700	6,650	9,700		
		<u>101,357</u>	<u>106,320</u>	<u>95,040</u>	<u>108,320</u>	2,000	1.9%
A 1480 160 07 0000	SALARIES - VIDEOGRAPHER	1,856	5,000	5,000	5,000		
A 1480 200 07 2000	EQUIPMENT	5,353	-	-	-		
A 1480 400 07 4000	CONTRACTUAL EXPENSE	39,999	45,100	45,100	45,100		
A 1480 450 07 5000	MATERIALS & SUPPLIES	10,212	11,000	14,200	11,000		
		<u>57,421</u>	<u>61,100</u>	<u>64,300</u>	<u>61,100</u>	0	0.0%

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. 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 these codes also.

Included in the BOCES code is the funding for the District's phone service, which is aidable. Also included in this code is \$55,000 for the first year of a five-year Installment Purchase Agreement (IPA) through BOCES for the implementation of a VoIP phone system.

BUDGET CODE	DESCRIPTION	ACTUAL 11/12	ADOPTED BUDGET 12/13	ESTIMATED ACTUAL 12/13	PROPOSED BUDGET 13/14	\$ CHANGE	% CHANGE
A 1620 160 07 1000	SALARY - ENERGY SPECIALIST	9,800	24,000	24,000	24,000		
A 1620 160 07 1000	SALARY - B&G SUPERVISOR	108,830	106,730	108,480	106,730		
A 1620 160 01 1600	SALARIES - CUSTODIAL CES	157,081	158,540	158,540	159,768		
A 1620 160 01 1630	SALARIES - OT CES	9,152	15,000	11,000	15,000		
A 1620 160 02 1600	SALARIES - CUSTODIAL HES	161,497	161,497	161,497	161,497		
A 1620 160 02 1630	SALARIES - OT HES	6,103	10,000	6,500	10,000		
A 1620 160 04 1600	SALARIES - CUSTODIAL WHS	168,414	169,873	169,873	171,101		
A 1620 160 04 1630	SALARIES - OT WHS	9,028	25,000	12,000	25,000		
A 1620 160 05 1600	SALARIES - CUSTODIAL WMS	113,976	153,916	154,643	155,344		
A 1620 160 05 1630	SALARIES - OT WMS	5,813	10,000	5,000	10,000		
A 1620 160 07 1700	SALARIES - SECURITY	20,596	21,027	-	36,027		
A 1620 200 07 2000	EQUIPMENT	12,634	30,000	20,000	30,000		
A 1620 200 07 2100	EQUIPMENT - CLASSROOM	2,359	10,000	10,000	10,000		
A 1620 400 07 4200	CONTRACTUAL EXPENSE	24,010	90,250	85,000	90,250		
A 1620 400 07 4205	CLEANING SERVICE	235,262	243,500	241,000	243,500		
A 1620 400 07 4210	EXTERMINATOR SERVICE	5,505	6,000	6,000	6,000		
A 1620 400 07 4215	ELEVATOR SERVICE	15,956	10,000	10,000	10,000		
A 1620 400 07 4220	SNOW REMOVAL	41,703	47,600	46,500	47,600		
A 1620 400 07 4225	CLOCK SERVICE	3,334	3,500	3,500	3,500		
A 1620 400 07 4230	TREE SERVICE	-	5,000	5,000	5,000		
A 1620 400 07 4235	LOCKSMITH	-	2,500	1,000	2,500		
A 1620 400 07 4240	CARTAGE SERVICE	34,489	37,529	37,529	37,529		
A 1620 400 07 4245	LANDSCAPE & GROUNDS MAINTENANCE	40,177	37,080	41,500	37,080		
A 1620 400 07 4246	SPORTS FIELD & GROUNDS MAINTENANCE	38,390	41,200	32,000	41,200		
A 1620 400 07 4250	MOP SERVICE	8,398	15,000	15,000	15,000		
A 1620 400 07 4410	UTILITIES - OIL	268,001	256,000	256,000	256,000		
A 1620 400 07 4420	UTILITIES - GAS	17,543	25,000	22,000	25,000		
A 1620 400 07 4430	UTILITIES - ELECTRIC	207,713	245,000	210,000	245,000		
A 1620 400 07 4440	UTILITIES - WATER	22,866	20,000	20,000	20,000		
A 1620 400 07 4450	UTILITIES - TELEPHONE	16,759	21,600	18,000	21,600		
A 1620 400 07 4700	CONFERENCE & TRAVEL	2,407	3,200	3,200	3,200		
A 1620 400 07 9999	CONTINGENCY FOR PLANT OPERATION	15,115	-	-	-		
A 1620 450 07 5000	MATERIALS & SUPPLIES	42,575	65,000	68,000	65,000		
A 1620 490 07 4000	BOCES SERVICE	88,935	95,451	91,438	144,716		
		1,914,418	2,165,993	2,054,200	2,234,142	68,149	3.1%

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 electrical and plumbing systems, blacktop, security and the maintenance of facilities and all fields.

<u>BUDGET CODE</u>	<u>DESCRIPTION</u>	<u>ACTUAL 11/12</u>	<u>ADOPTED BUDGET 12/13</u>	<u>ESTIMATED ACTUAL 12/13</u>	<u>PROPOSED BUDGET 13/14</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
A 1621 160 07 1600	SALARIES - DW	156,133	156,679	157,953	158,179		
A 1621 160 07 1630	SALARIES - OT	1,031	1,000	1,000	1,000		
A 1621 200 07 2000	EQUIPMENT	1,620	18,000	2,800	18,000		
A 1621 400 07 4255	HEATING & VENTILATION SERVICE	10,968	11,100	11,100	11,100		
A 1621 400 07 4260	FIRE ALARM SERVICE	3,884	4,500	4,500	4,500		
A 1621 400 07 4265	SECURITY ALARM SYSTEM	1,223	4,500	2,500	4,500		
A 1621 400 07 4270	AIR CONDITIONING SERVICE	16,703	16,800	16,800	16,800		
A 1621 400 07 4275	ARCHITECT CONSULTANT	33,958	30,000	30,000	30,000		
A 1621 400 07 4280	SPECIAL PROJECTS	93,767	65,000	100,000	65,000		
A 1621 400 07 4510	REPAIRS - HEATING	52,715	45,000	45,000	45,000		
A 1621 400 07 4520	REPAIRS - BLACKTOP	10,350	19,000	25,000	19,000		
A 1621 400 07 4530	REPAIRS - ELECTRICAL	11,135	19,705	13,500	19,705		
A 1621 400 07 4540	REPAIRS - OTHER	38,615	85,000	65,000	85,000		
A 1621 400 07 4560	REPAIRS - PLUMBING	25,944	25,000	25,000	25,000		
A 1621 400 07 4570	REPAIRS - EQUIPMENT	3,457	10,000	5,000	10,000		
A 1621 400 07 4580	REPAIRS - AIR CONDITIONING	1,777	20,000	2,500	20,000		
A 1621 450 07 5000	MATERIALS & SUPPLIES	56,822	59,000	20,000	59,000		
		<u>520,101</u>	<u>590,284</u>	<u>527,653</u>	<u>591,784</u>	<u>1,500</u>	<u>0.3%</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.

BUDGET CODE	DESCRIPTION	ACTUAL 11/12	ADOPTED BUDGET 12/13	ESTIMATED ACTUAL 12/13	PROPOSED BUDGET 13/14	\$ CHANGE	% CHANGE
A 1680 490 07 0000	CENTRAL DATA PROCESSING - BOCES	237,890	242,660	243,823	241,432	(1,228)	-0.5%

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 tanks, 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 11/12	ADOPTED BUDGET 12/13	ESTIMATED ACTUAL 12/13	PROPOSED BUDGET 13/14	\$ CHANGE	% CHANGE
A 1910 400 07 4610	INSURANCE - FIRE & LIABILITY	177,775	186,000	180,048	189,000		
A 1910 400 07 4620	INSURANCE - OIL TANK	16,159	17,000	16,439	17,000		
		<u>193,933</u>	<u>203,000</u>	<u>196,487</u>	<u>206,000</u>	<u>3,000</u>	<u>1.5%</u>
A 1950 400 07 4000	TAXES & ASSESSMENTS	<u>127,153</u>	<u>145,000</u>	<u>145,000</u>	<u>145,000</u>	<u>0</u>	<u>0.0%</u>
A 1964 400 07 4000	REFUND PROPERTY TAXES	<u>535,254</u>	<u>0</u>	<u>1,400,000</u>	<u>0</u>	<u>0</u>	<u>0.0%</u>
A 1980 400 07 4000	MTA PAYROLL TAX	<u>57,582</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.0%</u>
A 1981 490 07 4000	BOCES - ADMIN. CHARGES	<u>181,740</u>	<u>184,100</u>	<u>184,076</u>	<u>190,000</u>	<u>5,900</u>	<u>3.2%</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. The District is focused on the implementation of the mandated Common Core standards as well as creating learner-centered classrooms as outlined in the Strategic Plan. Included in this budget is funding for professional development specifically in the areas of ELA and Mathematics.

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, a K-12 Mathematics consultant, and a teacher evaluation system required to comply with the APPR standards are also budgeted in this area.

The staff development program includes: instructional improvement, cognitive development theory, technology integration, social and emotional learning and training for staff that have special education students in their classes.

BUDGET CODE	DESCRIPTION	ACTUAL 11/12	ADOPTED BUDGET 12/13	ESTIMATED ACTUAL 12/13	PROPOSED BUDGET 13/14	\$ CHANGE	% CHANGE
A 2010 150 07 1000	SALARIES	159,875	159,875	119,500	157,000		
A 2010 150 07 1100	SALARIES	10,247	15,000	3,818	17,000		
A 2010 150 07 1150	SALARY - MENTOR PROGRAM	5,000	5,000	5,000	2,500		
A 2010 160 07 1500	SALARIES	53,051	53,051	53,051	53,439		
A 2010 160 07 1530	SALARIES - OT	3,956	1,000	3,500	1,000		
A 2010 400 07 4000	CONTRACTUAL EXPENSE	40,319	107,232	105,000	176,600		
A 2010 400 07 4002	MEMBERSHIP DUES - ED ORGANIZATIONS	427	2,100	500	2,400		
A 2010 400 07 4003	TUITION REIMBURSEMENT	3,124	12,000	3,500	12,000		
A 2010 400 01 4700	CONFERENCES/TRAVEL - CES	856	-	1,000	-		
A 2010 400 02 4700	CONFERENCES/TRAVEL - HES	1,444	-	1,500	-		
A 2010 400 04 4700	CONFERENCES/TRAVEL - WHS	3,253	-	3,000	-		
A 2010 400 05 4700	CONFERENCES/TRAVEL - WMS	683	-	750	-		
A 2010 400 07 4700	CONFERENCES/TRAVEL - DW	2,023	5,000	2,500	4,000		
A 2010 400 07 4800	COPIER EXPENSE	689	650	700	650		
A 2010 450 07 5000	MATERIALS & SUPPLIES	6,009	16,300	5,000	12,800		
A 2010 490 07 4000	BOCES SERVICES	106,970	63,050	59,439	88,050		
		397,927	440,258	367,758	527,439	87,181	19.8%

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. Non-instructional salaries provide for clerical positions assigned to the Principals' offices. 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 11/12	ADOPTED BUDGET 12/13	ESTIMATED ACTUAL 12/13	PROPOSED BUDGET 13/14	\$ CHANGE	% CHANGE
A 2020 150 07 1000	SALARIES	861,576	904,327	958,350	947,866		
A 2020 160 07 1500	SALARIES	447,041	478,022	504,457	554,303		
A 2020 160 07 1530	SALARY - CLERICAL OT/SUMMER	1,310	5,000	1,500	5,000		
A 2020 160 07 1550	SUBSTITUTE SALARIES - CLERICAL	-	2,000	250	2,000		
A 2020 200 01 2000	EQUIPMENT - CES	-	-	-	3,625		
A 2020 400 01 4000	CONTRACTUAL EXPENSE - CES	1,725	2,450	1,500	2,450		
A 2020 400 02 4000	CONTRACTUAL EXPENSE - HES	430	2,000	1,000	1,000		
A 2020 400 04 4000	CONTRACTUAL EXPENSE - WHS	10,000	8,800	7,500	8,800		
A 2020 400 05 4000	CONTRACTUAL EXPENSE - WMS	1,498	3,500	1,000	3,500		
A 2020 400 07 4700	TRAVEL / MILEAGE	-	500	250	500		
A 2020 400 04 4850	LEASE - POSTAGE WHS	2,748	2,800	2,800	-		
A 2020 400 05 4850	LEASE - POSTAGE WMS	3,216	3,500	3,500	-		
A 2020 450 01 5000	MATERIALS/SUPPLIES - CES	1,830	1,000	1,648	1,000		
A 2020 450 02 5000	MATERIALS/SUPPLIES - HES	5,604	6,000	5,500	6,000		
A 2020 450 04 5000	MATERIALS/SUPPLIES - WHS	11,673	11,000	11,000	11,000		
A 2020 450 05 5000	MATERIALS/SUPPLIES - WMS	4,113	6,000	3,500	6,000		
A 2020 450 01 5400	POSTAGE - CES	591	700	700	600		
A 2020 450 02 5400	POSTAGE - HES	750	700	700	700		
A 2020 450 04 5400	POSTAGE - WHS	5,570	8,000	6,000	6,000		
A 2020 450 05 5400	POSTAGE - WMS	2,887	5,000	3,500	5,000		
		<u>1,362,560</u>	<u>1,451,299</u>	<u>1,514,655</u>	<u>1,565,344</u>	<u>114,045</u>	<u>7.9%</u>

Teaching – Regular School

Included are proposed expenditures for the general education program. This category includes salaries for regular education Teachers K-12 and Teacher 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. Staff may be reallocated and/or excessed to meet the demands and requirements of the Common Core Learning Standards mandated in New York State.

Equipment

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

Contractual Services and Supplies

Each school staff has identified necessary instruction supplies including leases for photocopier machines and various classroom supplies. Also included in this area is funding for required homebound instruction.

Textbooks

Funds are included for new and replacement 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 11/12	ADOPTED BUDGET 12/13	ESTIMATED ACTUAL 12/13	PROPOSED BUDGET 13/14	\$ CHANGE	% CHANGE
A 2110 120 00 1100	SALARIES - GRADE K-6	7,452,048	7,530,978	7,513,817	7,653,651		
A 2110 120 00 1110	LONGEVITY K-6	83,876	91,604	77,662	82,088		
A 2110 120 00 1151	SALARY - AIS SERVICE K-6	11,688	-	-	-		
A 2110 120 00 1152	SALARY - LEADERSHIP K-6	9,400	9,400	9,400	9,400		
A 2110 120 00 1200	SALARY - TEACHING ASST K-6	303,234	-	-	-		
A 2110 120 00 4120	SALARY K-6 HOMEBOUND	1,848	-	-	-		
A 2110 130 00 1100	SALARY - GRADE 7-12	6,522,866	6,357,009	6,353,005	6,465,439		
A 2110 130 00 1110	LONGEVITY 7-12	103,776	74,124	71,690	74,124		
A 2110 130 00 1151	SALARY - AIS SERVICE 7-12	6,831	-	-	-		
A 2110 130 00 1152	SALARY - LEADERSHIP 7-12	16,740	11,160	11,160	11,160		
A 2110 130 00 4120	SALARIES 7-12 HOMEBOUND	13,085	-	-	-		
A 2110 140 01 1100	SUBSTITUTE SALARY - CES	86,108	75,000	80,000	75,000		
A 2110 140 02 1100	SUBSTITUTE SALARY - HES	98,916	75,000	90,000	75,000		
A 2110 140 04 1100	SUBSTITUTE SALARY - WHS	101,831	75,000	95,000	75,000		
A 2110 140 05 1100	SUBSTITUTE SALARY - WMS	82,806	75,000	80,000	75,000		
A 2110 140 05 1110	OTHER SALARY 7-12	45,582	40,000	40,000	40,000		
A 2110 160 01 1400	SALARY - AIDE CES	106,669	40,993	41,969	42,363		
A 2110 160 02 1400	SALARY - AIDE HES	224,965	72,880	83,098	83,760		
A 2110 160 04 1400	SALARY - AIDE WHS	98,688	59,962	67,267	66,898		
A 2110 160 05 1400	SALARY - AIDE WMS	34,415	27,800	28,014	28,431		
A 2110 160 00 1800	SUB-CALLER K-6	4,700	4,700	4,900	4,900		
A 2110 160 00 1810	SUB-CALLER 7-12	4,700	4,700	4,900	4,900		

BUDGET CODE	DESCRIPTION	ACTUAL 11/12	ADOPTED BUDGET 12/13	ESTIMATED ACTUAL 12/13	PROPOSED BUDGET 13/14	\$ CHANGE	% CHANGE
A 2110 200 01 2000	EQUIPMENT - TEACHING CES	2,699	975	750	948		
A 2110 200 02 2000	EQUIPMENT - TEACHING HES	4,534	4,600	4,000	5,100		
A 2110 200 04 2000	EQUIPMENT - TEACHING WHS	13,995	14,537	9,000	14,060		
A 2110 200 05 2000	EQUIPMENT - TEACHING WMS	2,808	6,241	1,500	6,241		
A 2110 400 04 4000	CONTRACTUAL SERVICES - WHS	16,791	16,990	16,990	15,590		
A 2110 400 07 4001	TESTING - DW	4,184	15,000	5,000	15,000		
A 2110 400 01 4002	ED ORGANIZATION MEMBERSHIP - CES	235	-	250	500		
A 2110 400 02 4002	ED ORGANIZATION MEMBERSHIP - HES	100	600	200	100		
A 2110 400 04 4002	ED ORGANIZATION MEMBERSHIP - WHS	734	2,500	750	2,500		
A 2110 400 05 4002	ED ORGANIZATION MEMBERSHIP - WMS	-	250	250	250		
A 2110 400 07 4120	HOMEBOUND INSTRUCTION	36,693	50,000	35,000	50,000		
A 2110 400 01 4570	EQUIPMENT REPAIR - CES	240	600	250	500		
A 2110 400 02 4570	EQUIPMENT REPAIR - HES	-	250	-	250		
A 2110 400 04 4570	EQUIPMENT REPAIR - WHS	870	3,750	1,000	3,750		
A 2110 400 05 4570	EQUIPMENT REPAIR - WMS	-	1,000	-	1,000		
A 2110 400 01 4700	CONFERENCES/TRAVEL - CES	864	1,000	500	1,500		
A 2110 400 02 4700	CONFERENCES/TRAVEL - HES	124	600	350	600		
A 2110 400 04 4700	CONFERENCES/TRAVEL - WHS	726	3,000	2,500	3,000		
A 2110 400 05 4700	CONFERENCES/TRAVEL - WMS	211	1,000	250	1,000		
A 2110 400 07 4700	TRAVEL / MILEAGE - DW	1,381	1,000	2,500	1,000		
A 2110 400 01 4800	LEASE - COPIER CES	22,197	23,000	22,000	22,000		
A 2110 400 02 4800	LEASE - COPIER HES	13,508	13,508	10,000	13,508		
A 2110 400 04 4800	LEASE - COPIER WHS	39,833	32,000	30,000	32,000		
A 2110 400 05 4800	LEASE - COPIER WMS	24,655	24,500	20,000	24,500		

BUDGET CODE	DESCRIPTION	ACTUAL 11/12	ADOPTED BUDGET 12/13	ESTIMATED ACTUAL 12/13	PROPOSED BUDGET 13/14	\$ CHANGE	% CHANGE
A 2110 450 01 5000	MATERIALS & SUPPLIES - CES	6,412	7,498	6,000	7,500		
A 2110 450 02 5000	MATERIALS & SUPPLIES - HES	6,369	7,872	9,500	4,800		
A 2110 450 04 5000	MATERIALS & SUPPLIES - WHS	165	6,400	1,650	6,400		
A 2110 450 05 5000	MATERIALS & SUPPLIES - WMS	8,110	11,000	4,500	6,500		
A 2110 450 01 5105	MATERIALS & SUPPLIES - ART CES	1,899	1,900	1,600	1,850		
A 2110 450 02 5105	MATERIALS & SUPPLIES - ART HES	997	1,000	1,011	1,500		
A 2110 450 04 5105	MATERIALS & SUPPLIES - ART WHS	10,448	10,960	10,500	10,960		
A 2110 450 05 5105	MATERIALS & SUPPLIES - ART WMS	4,972	5,000	5,150	6,250		
A 2110 450 05 5110	MATERIALS & SUPPLIES - IND ARTS WMS	3,867	5,775	4,200	5,800		
A 2110 450 01 5115	MATERIALS & SUPPLIES - MUSIC CES	1,853	2,100	1,000	2,000		
A 2110 450 02 5115	MATERIALS & SUPPLIES - MUSIC HES	221	250	-	400		
A 2110 450 04 5115	MATERIALS & SUPPLIES - MUSIC WHS	2,415	3,500	2,900	3,700		
A 2110 450 05 5115	MATERIALS & SUPPLIES - MUSIC WMS	4,125	8,207	8,400	4,120		
A 2110 450 04 5120	MATERIALS & SUPPLIES - ENGLISH WHS	477	2,000	250	2,000		
A 2110 450 05 5120	MATERIALS & SUPPLIES - ENGLISH WMS	2,882	4,409	2,000	3,400		
A 2110 450 01 5125	MATERIALS & SUPPLIES - READING CES	772	6,062	5,800	2,600		
A 2110 450 02 5125	MATERIALS & SUPPLIES - READING HES	1,946	1,705	1,680	1,700		
A 2110 450 05 5125	MATERIALS & SUPPLIES - READING WMS	-	405	100	350		
A 2110 450 01 5130	MATERIALS & SUPPLIES - MAGAZINES CES	-	300	-	400		
A 2110 450 02 5130	MATERIALS & SUPPLIES - MAGAZINES HES	4,016	4,151	2,661	1,450		
A 2110 450 04 5130	MATERIALS & SUPPLIES - MAGAZINES WHS	401	500	-	500		
A 2110 450 05 5130	MATERIALS & SUPPLIES - MAGAZINES WMS	1,491	-	-	-		
A 2110 450 01 5135	MATERIALS & SUPPLIES - ESL CES	-	400	-	300		
A 2110 450 02 5135	MATERIALS & SUPPLIES - ESL HES	231	180	324	300		
A 2110 450 04 5135	MATERIALS & SUPPLIES - ESL WHS	719	1,100	800	1,900		
A 2110 450 05 5135	MATERIALS & SUPPLIES - ESL WMS	-	75	-	100		
A 2110 450 01 5150	MATERIALS & SUPPLIES - MATH CES	1,086	1,600	1,600	1,200		
A 2110 450 01 5150	MATERIALS & SUPPLIES - MATH HES	-	-	-	1,000		
A 2110 450 04 5150	MATERIALS & SUPPLIES - MATH WHS	10,206	10,500	10,508	9,000		
A 2110 450 05 5150	MATERIALS & SUPPLIES - MATH WMS	-	2,000	750	3,000		
A 2110 450 01 5155	MATERIALS & SUPPLIES - SCIENCE CES	9,867	4,657	4,650	6,561		
A 2110 450 02 5155	MATERIALS & SUPPLIES - SCIENCE HES	4,145	4,288	3,900	3,200		
A 2110 450 04 5155	MATERIALS & SUPPLIES - SCIENCE WHS	4,154	6,000	4,100	6,000		
A 2110 450 05 5155	MATERIALS & SUPPLIES - SCIENCE WMS	3,039	5,600	11,000	6,934		
A 2110 450 01 5160	MATERIALS & SUPPLIES - SS CES	-	300	-	300		
A 2110 450 04 5160	MATERIALS & SUPPLIES - SS WHS	488	650	600	650		
A 2110 450 05 5160	MATERIALS & SUPPLIES - SS WMS	411	1,777	1,250	900		

BUDGET CODE	DESCRIPTION	ACTUAL 11/12	ADOPTED BUDGET 12/13	ESTIMATED ACTUAL 12/13	PROPOSED BUDGET 13/14	\$ CHANGE	% CHANGE
A 2110 450 01 5165	MATERIALS & SUPPLIES - PHYS ED CES	1,177	2,153	2,153	2,100		
A 2110 450 02 5165	MATERIALS & SUPPLIES - PHYS ED HES	932	900	810	1,000		
A 2110 450 04 5165	MATERIALS & SUPPLIES - PHYS ED WHS	4,545	5,100	5,208	4,000		
A 2110 450 05 5165	MATERIALS & SUPPLIES - PHYS ED WMS	1,628	2,000	2,000	1,700		
A 2110 450 04 5170	MATERIALS & SUPPLIES - HEALTH WHS	480	1,000	100	650		
A 2110 450 05 5170	MATERIALS & SUPPLIES - HEALTH WMS	193	500	500	600		
A 2110 450 05 5175	MATERIALS & SUPPLIES - FOREIGN LANG WMS	599	1,323	1,250	1,460		
A 2110 450 05 5180	MATERIALS & SUPPLIES - HOME ECON WMS	2,140	2,750	2,500	1,500		
A 2110 450 01 5200	MATERIALS & SUPPLIES - PAPER CES	5,764	6,000	6,000	5,600		
A 2110 450 02 5200	MATERIALS & SUPPLIES - PAPER HES	5,117	7,500	7,400	7,500		
A 2110 450 04 5200	MATERIALS & SUPPLIES - PAPER WHS	9,652	10,000	9,550	10,000		
A 2110 450 05 5200	MATERIALS & SUPPLIES - PAPER WMS	7,303	9,500	8,500	9,500		
A 2110 450 02 5300	MATERIALS & SUPPLIES - REF BOOKS HES	101	1,500	700	1,500		
A 2110 480 01 5300	TEXTBOOKS - CES	33,843	39,866	30,000	34,686		
A 2110 480 02 5300	TEXTBOOKS - HES	27,732	27,700	25,000	29,550		
A 2110 480 04 5300	TEXTBOOKS - WHS	44,471	43,365	42,000	53,850		
A 2110 480 05 5300	TEXTBOOKS - WMS	20,342	45,616	18,500	25,000		
A 2110 480 07 5300	TEXTBOOKS - PAROCHIAL	3,851	10,000	4,100	10,000		
A 2110 490 00 4000	BOCES SERVICES	82,554	114,839	51,613	82,726		
		<u>15,952,764</u>	<u>15,303,941</u>	<u>15,141,190</u>	<u>15,480,457</u>	<u>176,516</u>	<u>1.2%</u>

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. A part-time CPSE coordinator is represented here as well as clerical support, which is partially funded through a Federal grant.

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. Case management services are provided by District psychologists and other specialists to ensure the provision of special education services to each classified child. An annual review is held for each student at which time an IEP is developed or modified 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 schools or outside agencies to meet the requirements of some Individual Education Programs. This year, the District is returning several students to the District, while others have completed their educational requirements. As a result, the District is able to realize significant reductions in out-of-district tuition and related transportation costs.

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 11/12	ADOPTED BUDGET 12/13	ESTIMATED ACTUAL 12/13	PROPOSED BUDGET 13/14	\$ CHANGE	% CHANGE
A 2250 150 00 1000	SALARIES - ADMINISTRATOR	82,813	145,000	146,750	145,000		
A 2250 150 00 1100	SALARIES - SPECIAL ED TEACHERS	3,565,504	4,084,921	3,795,195	4,081,729		
A 2250 150 00 1140	SALARIES - EVALUATIONS / PROF SVCS	22,191	71,736	25,000	71,736		
A 2250 150 00 1150	SALARIES - OTHER	24,688	-	-	-		
A 2250 150 00 1200	SALARIES - TEACHING ASSISTANT	157,162	397,600	427,491	397,600		
A 2250 160 01 1400	SALARIES - SPECIAL ED AIDES CES	106,087	146,817	195,950	191,569		
A 2250 160 02 1400	SALARIES - SPECIAL ED AIDES HES	229,491	253,622	307,754	295,756		
A 2250 160 04 1400	SALARY - SPECIAL ED AIDES WHS	59,979	61,071	23,899	24,725		
A 2250 160 05 1400	SALARY - SPECIAL ED AIDES WMS	76,286	99,834	123,688	128,559		
A 2250 160 00 1500	SALARY - CLERICAL	112,779	102,846	109,508	118,608		
A 2250 200 07 2000	EQUIPMENT - CSE	1,572	4,000	2,500	4,000		
A 2250 400 07 4000	CONTRACTUAL EXPENSE	152,304	176,695	150,000	176,695		
A 2250 400 07 4130	SPECIAL ED TUTORING	62,760	95,000	95,000	95,000		
A 2250 400 07 4140	PRIVATE SPEECH THERAPY	35,238	45,400	25,000	45,400		
A 2250 400 07 4150	PRIVATE OCC THERAPY	137,265	149,430	143,000	149,430		
A 2250 400 07 4160	PRIVATE PHYSICAL THERAPY	85,695	65,000	65,000	65,000		
A 2250 400 07 4700	CONFERENCES & TRAVEL	1,566	5,000	1,000	5,000		
A 2250 400 07 4800	COPIER EXPENSE	1,685	2,600	1,500	2,600		
A 2250 450 01 5140	MATERIALS & SUPPLIES - RESOURCE RM CES	1,249	1,500	750	1,500		
A 2250 450 02 5140	MATERIALS & SUPPLIES - RESOURCE RM HES	1,497	1,500	1,350	1,500		
A 2250 450 04 5140	MATERIALS & SUPPLIES - RESOURCE RM WHS	1,230	1,500	1,800	1,500		
A 2250 450 05 5140	MATERIALS & SUPPLIES - RESOURCE RM WMS	2,206	1,624	1,854	1,625		
A 2250 450 07 5140	MATERIALS & SUPPLIES - RESOURCE RM DW	13,123	1,900	1,900	1,900		
A 2250 450 01 5145	MATERIALS & SUPPLIES - SPEECH	236	295	250	295		
A 2250 450 02 5145	MATERIALS & SUPPLIES - SPEECH	2,018	2,000	2,000	2,000		
A 2250 450 04 5145	MATERIALS & SUPPLIES - SPEECH	-	500	500	500		
A 2250 450 05 5145	MATERIALS & SUPPLIES - SPEECH	-	250	100	250		
A 2250 450 07 5400	POSTAGE	3,499	4,000	3,500	4,000		
A 2250 471 07 0000	TUITION - PUBLIC SCHOOLS	327,112	373,000	311,000	325,000		
A 2250 472 07 0000	TUITION - OTHER	381,838	650,000	388,000	520,000		
A 2250 480 07 5300	TEXTBOOK - CSE	-	5,000	250	5,000		
A 2250 490 07 4000	BOCES SERVICES	618,000	504,261	446,842	202,000		
		6,267,071	7,453,902	6,798,332	7,065,477	(388,425)	-5.2%

Occupational Education

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.

BUDGET CODE	DESCRIPTION	ACTUAL 11/12	ADOPTED BUDGET 12/13	ESTIMATED ACTUAL 12/13	PROPOSED BUDGET 13/14	\$ CHANGE	% CHANGE
A 2280 450 04 5000	MATERIALS & SUPPLIES	-	1,200	-	1,200		
A 2280 490 00 4000	BOCES SERVICES - OCCUPATIONAL ED	359,459	241,722	187,550	211,420		
		359,459	242,922	187,550	212,620	(30,302)	-12.5%

Contractual Services – Special Schools

This area represents the Drivers' Education program at the High School. The District collects revenue to offset this expenditure.

BUDGET CODE	DESCRIPTION	ACTUAL 11/12	ADOPTED BUDGET 12/13	ESTIMATED ACTUAL 12/13	PROPOSED BUDGET 13/14	\$ CHANGE	% CHANGE
A 2330 400 7 4000	CONTRACTUAL SERVICES-SPECIAL SCHOOLS	46,410	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. A library assistant has been added to the Westlake High School and Middle School library.

Costs for AV expenses are included in this area also.

BUDGET CODE	DESCRIPTION	ACTUAL 11/12	ADOPTED BUDGET 12/13	ESTIMATED ACTUAL 12/13	PROPOSED BUDGET 13/14	\$ CHANGE	% CHANGE
A 2610 150 00 1100	SALARIES	199,271	202,351	204,785	207,860		
A 2610 150 00 1200	SALARIES - TEACHING ASSISTANT	-	74,216	74,216	109,216		
A 2610 160 00 1400	SALARIES - LIBRARY AIDE	26,358	23,135	26,802	-		
A 2610 400 01 4000	CONTRACTUAL EXPENSE - CES	497	500	500	500		
A 2610 400 04 4000	CONTRACTUAL EXPENSE - WMS & WHS	109	450	100	450		
A 2610 450 01 5000	MATERIALS & SUPPLIES - CES	192	300	100	200		
A 2610 450 02 5000	MATERIALS & SUPPLIES - HES	-	600	500	600		
A 2610 450 04 5000	MATERIALS & SUPPLIES - WMS & WHS	2,184	3,000	1,000	3,000		
A 2610 450 01 5130	PERIODICALS - CES	483	600	600	600		
A 2610 450 02 5130	PERIODICALS - HES	553	700	600	700		
A 2610 450 04 5130	PERIODICALS - WMS & WHS	503	1,500	500	1,500		
A 2610 460 01 5000	LIBRARY AV MATERIALS - CES	484	500	500	2,200		
A 2610 460 02 5000	LIBRARY AV MATERIALS - HES	572	600	600	600		
A 2610 460 04 5000	LIBRARY AV MATERIALS - WMS & WHS	304	5,835	5,500	5,835		
A 2610 460 01 5300	BOOKS - CES	2,385	2,400	2,400	2,400		
A 2610 460 02 5300	BOOKS - HES	3,995	4,000	4,000	4,000		
A 2610 460 04 5300	BOOKS - WMS & WHS	5,670	13,000	7,000	13,000		
A 2610 490 07 4000	BOCES SERVICES	32,019	25,200	10,285	25,200		
		275,579	358,887	339,988	377,861	18,974	5.3%

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 technology committee. Funds proposed provide students with continued access to 21st 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. Also included in this area is an allocation for the purchase of iPads for the eighth grade to be funded with textbook aid.

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.

BUDGET CODE	DESCRIPTION	ACTUAL 11/12	ADOPTED BUDGET 12/13	ESTIMATED ACTUAL 12/13	PROPOSED BUDGET 13/14	\$ CHANGE	% CHANGE
A 2630 160 04 1400	COMPUTER AIDE	74,911	90,786	90,786	91,976		
A 2630 220 07 2000	COMPUTER HARDWARE	-	-	-	50,000		
A 2630 450 07 5000	MATERIALS & SUPPLIES	26,980	35,000	27,500	35,000		
A 2630 461 07 5000	COMPUTER SOFTWARE - DW	13,582	31,000	8,000	31,000		
A 2630 490 07 4000	BOCES SERVICES	499,867	547,566	615,328	524,501		
		<u>615,340</u>	<u>704,352</u>	<u>741,614</u>	<u>732,477</u>	<u>28,125</u>	<u>4.0%</u>

Guidance – Regular Day

This category includes provision for six full-time counselors, with one serving as Director of Guidance/College Placement. This category also includes one full-time clerical position.

BUDGET CODE	DESCRIPTION	ACTUAL 11/12	ADOPTED BUDGET 12/13	ESTIMATED ACTUAL 12/13	PROPOSED BUDGET 13/14	\$ CHANGE	% CHANGE
A 2810 150 00 1100	SALARIES	701,826	707,884	707,884	713,927		
A 2810 150 00 1150	SALARIES - GUIDANCE OTHER	7,170	-	6,000	-		
A 2810 150 04 1120	SALARIES - SUMMER WHS	17,887	15,000	9,936	15,000		
A 2810 150 05 1120	SALARIES - SUMMER WMS	15,598	15,000	16,905	15,000		
A 2810 150 04 1152	SALARIES - LEADERSHIP	-	-	5,580	5,580		
A 2810 160 07 1500	SALARIES - GUIDANCE CLERICAL	68,312	62,292	62,489	62,728		
A 2810 400 07 4000	CONTRACTUAL EXPENSE	1,280	1,280	1,280	1,280		
A 2810 400 07 4001	PRINTING	962	700	600	700		
A 2810 400 07 4003	PROGRAMS AND SERVICES	3,722	5,000	3,034	5,000		
A 2810 450 04 5000	MATERIALS/SUPPLIES - WHS	794	800	700	800		
A 2810 450 05 5000	MATERIALS/SUPPLIES - WMS	554	2,190	1,500	500		
A 2810 450 04 5400	POSTAGE	-	1,000	-	1,000		
		818,106	811,146	815,909	821,515	10,369	1.3%

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).

BUDGET CODE	DESCRIPTION	ACTUAL 11/12	ADOPTED BUDGET 12/13	ESTIMATED ACTUAL 12/13	PROPOSED BUDGET 13/14	\$ CHANGE	% CHANGE
A 2815 160 07 1100	SALARIES - HEALTH SERVICE RN	269,440	253,050	248,593	253,244		
A 2815 160 07 1150	SALARIES - NURSE SUBSTITUTES	9,586	-	10,000	-		
A 2815 400 07 4000	CONTRACTUAL SERVICES - PHYSICIANS	38,783	28,000	23,000	28,000		
A 2815 400 07 4001	HEALTH SERVICE - OTHER SCHOOLS	103,166	130,000	100,000	130,000		
A 2815 450 01 5000	MATERIALS & SUPPLIES - CES	791	1,000	1,236	1,200		
A 2815 450 02 5000	MATERIALS & SUPPLIES - HES	764	700	886	900		
A 2815 450 04 5000	MATERIALS & SUPPLIES - WHS	1,029	1,100	1,100	1,100		
A 2815 450 05 5000	MATERIALS & SUPPLIES - WMS	405	200	500	500		
A 2815 450 07 5000	MATERIALS & SUPPLIES - PAROCHIAL	3,100	5,000	-	5,000		
		<u>427,065</u>	<u>419,050</u>	<u>385,315</u>	<u>419,944</u>	<u>894</u>	<u>0.2%</u>

Psychological Services

Salaries for this program include four full-time school psychologists, one at each school location. 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.

BUDGET CODE	DESCRIPTION	ACTUAL 11/12	ADOPTED BUDGET 12/13	ESTIMATED ACTUAL 12/13	PROPOSED BUDGET 13/14	\$ CHANGE	% CHANGE
A 2820 150 00 1100	SALARIES	494,764	398,098	368,380	458,087		
A 2820 150 00 1120	SALARIES - SUMMER	4,862	10,000	4,199	10,000		
A 2820 450 01 5145	MATERIALS & SUPPLIES - CES	98	200	-	400		
A 2820 450 02 5145	MATERIALS & SUPPLIES - HES	196	200	228	450		
A 2820 450 04 5145	MATERIALS & SUPPLIES - WHS	797	750	550	3,800		
A 2820 450 05 5145	MATERIALS & SUPPLIES - WMS	195	400	1,650	400		
		<u>500,912</u>	<u>409,648</u>	<u>375,006</u>	<u>473,137</u>	<u>63,489</u>	<u>15.5%</u>
A 2825 150 00 1100	SALARIES	99,857	102,887	102,887	105,911	3,024	2.9%

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.

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.

BUDGET CODE	DESCRIPTION	ACTUAL 11/12	ADOPTED BUDGET 12/13	ESTIMATED ACTUAL 12/13	PROPOSED BUDGET 13/14	\$ CHANGE	% CHANGE
A 2850 150 07 1100	SALARIES - CO CURRICULAR ACTIVITIES	154,679	210,000	160,135	155,000		
A 2850 150 07 1900	CHAPERONES	36,765	11,036	35,000	35,000		
A 2850 160 07 1630	SALARIES - CUSTODIAL OT	4,033	-	4,000	-		
		<u>195,478</u>	<u>221,036</u>	<u>199,135</u>	<u>190,000</u>	<u>(31,036)</u>	<u>-14.0%</u>

Interscholastic Athletics

This section includes the salary for the Athletic Director, clerical support and an athletic trainer. 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. Funding is also included for event chaperones.

Uniforms, equipment, tournaments, awards and supplies for teams are included in this category.

The BOCES code includes costs for Section 1 participation and game officials.

BUDGET CODE	DESCRIPTION	ACTUAL 11/12	ADOPTED BUDGET 12/13	ESTIMATED ACTUAL 12/13	PROPOSED BUDGET 13/14	\$ CHANGE	% CHANGE
A 2855 150 07 1000	SALARIES - ATHLETIC DIRECTOR	136,535	134,785	151,285	152,798		
A 2855 150 07 1900	CHAPERONES - ATHLETIC	49,369	38,000	50,000	40,000		
A 2855 150 07 1950	SALARIES - COACHES	318,667	311,000	309,100	320,000		
A 2855 160 07 1500	SALARIES - CLERICAL	47,626	96,727	90,727	91,543		
A 2855 160 07 1630	SALARIES - CUSTODIAL OT	9,550	-	10,000	-		
A 2855 200 07 2000	EQUIPMENT	10,128	9,000	9,000	10,000		
A 2855 400 07 4000	CONTRACTUAL EXPENSE	44,290	10,675	5,000	14,900		
A 2855 400 07 4001	SECURITY	-	3,000	1,500	3,000		
A 2855 400 07 4002	ATHLETIC MEDICAL EXP	4,269	5,500	-	5,000		
A 2855 400 07 4003	UNIFORM RECONDITIONING	13,083	14,300	12,000	14,300		
A 2855 400 07 4004	GAME ENTRY FEES	9,382	5,500	6,500	10,500		
A 2855 400 07 4005	LEAGUE DUES	3,635	10,500	3,500	9,000		
A 2855 400 07 4006	TOURNAMENT EXPENSES	-	-	-	2,500		
A 2855 400 07 4700	CONFERENCES & TRAVEL	3,539	4,800	3,500	4,800		
A 2855 450 07 5000	MATERIALS & SUPPLIES	56,393	42,500	48,000	54,141		
A 2855 450 07 5001	MATERIALS & SUPPLIES - AD OFFICE	1,064	1,500	1,000	1,500		
A 2855 450 07 5002	MATERIALS & SUPPLIES - TRAINER	-	-	3,290	-		
A 2855 450 07 5185	AWARDS	3,811	6,500	4,000	6,500		
A 2855 490 07 4000	BOCES SERVICES	72,554	74,395	75,245	74,395		
		783,894	768,682	783,647	814,877	46,195	6.0%

Transportation

Funds are provided in this budget for K-12 in-district transportation. A reduction of one bus at the Westlake Campus and Hawthorne Elementary School is budgeted.

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 and State regulations for transportation.

A percentage of the Director of Business Administration'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. The contractual codes include \$1,940,000 for the first year cost of a five-year contract with an outside transportation provider. These codes include all mandated monitor costs as well as fuel costs.

The BOCES code represents the cost of transportation for out-of-district special education students.

BUDGET CODE	DESCRIPTION	ACTUAL 11/12	ADOPTED BUDGET 12/13	ESTIMATED ACTUAL 12/13	PROPOSED BUDGET 13/14	\$ CHANGE	% CHANGE
A 5510 160 07 1000	SALARIES	37,492	37,492	40,600	43,500		
A 5510 160 07 1500	SALARIES	26,304	25,876	25,876	26,070		
A 5510 400 07 4000	CONTRACTUAL SERVICES	9,860	2,500	2,500	2,500		
A 5510 400 07 4800	COPIER EXPENSE	686	650	600	650		
A 5510 450 07 5400	POSTAGE	466	500	500	500		
		<u>74,809</u>	<u>67,018</u>	<u>70,076</u>	<u>73,220</u>	<u>6,202</u>	<u>9.3%</u>
A 5540 400 01 4003	TRANSPORTATION - FIELD TRIPS CES	-	-	4,272	4,300		
A 5540 400 04 4003	TRANSPORTATION - FIELD TRIPS WHS	-	-	12,700	12,800		
A 5540 400 05 4003	TRANSPORTATION - FIELD TRIPS WMS	-	-	7,397	7,700		
A 5540 400 07 4000	CONTRACT BUSES - IN DISTRICT	1,356,732	1,250,000	1,250,000	1,250,000		
A 5540 400 07 4001	CONTRACT BUSES - OUT OF DISTRICT	465,489	609,000	555,000	690,000		
A 5540 400 07 4002	CONTRACT BUSES - FUEL OIL	75,165	100,000	90,000	-		
A 5540 400 07 4003	TRANSPORTATION - ACADEMIC FIELD TRIPS	32,737	25,000	-	-		
A 5540 400 07 4004	TRANSPORTATION - ATHLETIC TRIPS	122,012	145,000	230,000	180,000		
A 5581 490 07 4000	BOCES SERVICES	279,978	305,516	162,740	217,600		
		<u>2,332,113</u>	<u>2,434,516</u>	<u>2,312,109</u>	<u>2,362,400</u>	<u>(72,116)</u>	<u>-3.0%</u>

Community Service

Included in this area are the costs associated with the Summer Voyager Program at Columbus Elementary School. This program is funded by privately paid tuition which has been reflected in the revenue budget.

BUDGET CODE	DESCRIPTION	ACTUAL 11/12	ADOPTED BUDGET 12/13	ESTIMATED ACTUAL 12/13	PROPOSED BUDGET 13/14	\$ CHANGE	% CHANGE
A 7140 120 01 1150	SALARIES - SUMMER VOYAGE PROGRAM	-	-	6,336	7,130		
A 7140 160 07 1630	SALARIES - CUSTODIAL OT	12,889	-	10,000	-		
A 7140 450 07 5000	MATERIALS/SUPPLIES - CES SUMMER VOYAGER	-	-	312	350		
		<u>12,889</u>	<u>0</u>	<u>16,648</u>	<u>7,480</u>	<u>7,480</u>	<u>100.0%</u>

UNDISTRIBUTED EMPLOYEE BENEFITS

Employee Retirement System (ERS)

The program is financed by a District contribution to a six-tier system. The District's contribution for 2013-2014 is estimated at 20.9%.

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 2013-2014 is 16.25% of reportable salaries.

Social Security

For the calendar year 2013, the social security tax rate remains at 7.65%. The maximum wage subject to the Social Security tax increased to \$113,700. As part of the Social Security rate, the District pays 1.45% on all salaries for the Medicare Tax and 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 various benefit funds 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 collective bargaining agreements. This budget reflects an increase in health insurance costs of 7.5%. 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 participating 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 11/12	ADOPTED BUDGET 12/13	ESTIMATED ACTUAL 12/13	PROPOSED BUDGET 13/14	\$ CHANGE	% CHANGE
A 9010 800 07 0000	NYS EMPLOYEE RETIREMENT SYSTEM	568,997	675,000	660,000	765,000		
A 9020 800 07 0000	NYS TEACHERS RETIREMENT SYSTEM	2,549,109	2,790,000	2,760,000	3,790,000		
A 9030 800 07 0000	SOCIAL SECURITY	1,892,118	2,035,000	1,950,000	2,000,000		
A 9040 800 07 0000	WORKMEN'S COMPENSATION	132,707	147,000	146,901	147,000		
A 9050 800 07 0000	UNEMPLOYMENT INSURANCE	116,326	200,000	140,000	200,000		
A 9060 800 07 8000	HEALTH INSURANCE	3,867,205	4,300,000	4,240,000	4,600,000		
A 9060 800 07 8010	HEALTH INSURANCE BUY OUT	382,512	425,000	401,755	435,000		
A 9060 800 07 8020	MEDICARE B REIMBURSEMENT	183,324	170,000	198,000	200,000		
A 9070 800 07 0000	EMPLOYEE BENEFIT FUND	414,407	450,000	425,500	450,000		
A 9089 800 07 8510	BENEFIT PLAN ADMINISTRATION	8,248	9,200	8,800	9,200		
A 9089 800 07 8520	RETIREMENT INCENTIVE/OTHER BENEFITS	14,500	320,000	210,600	395,000		
		<u>10,129,454</u>	<u>11,521,200</u>	<u>11,141,556</u>	<u>12,991,200</u>	<u>1,470,000</u>	<u>12.8%</u>

Debt Service

This category represents the District's long term financing of capital improvement projects and renovations.

Funds are included for the payment of principal and interest with payment of the capital improvement bond issued by the District in 2005. These bonds were refinanced this year to yield an annual net savings of approximately \$35,000 for the remaining life of the bonds.

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

BUDGET CODE	DESCRIPTION	ACTUAL 11/12	ADOPTED BUDGET 12/13	ESTIMATED ACTUAL 12/13	PROPOSED BUDGET 13/14	\$ CHANGE	% CHANGE
A 9711 600 00 0000	PRINCIPAL - SCHOOL CONSTRUCTION	1,250,000	1,335,000	1,335,000	1,470,000		
A 9711 700 00 0000	INTEREST - SCHOOL CONSTRUCTION	666,424	583,382	583,381	424,768		
A 9714 600 00 0000	PRINCIPAL - TAX CERT BONDS	665,000	650,000	650,000	675,000		
A 9714 700 00 0000	INTEREST - TAX CERT BONDS	390,053	363,050	363,050	336,313		
		<u>2,971,477</u>	<u>2,931,432</u>	<u>2,931,431</u>	<u>2,906,080</u>	<u>(25,352)</u>	<u>-0.9%</u>
A 9760 700 00 0000	INTEREST - TAN	4,096	20,000	0	0	(20,000)	-100.0%

INTERFUND TRANSFERS

Capital fund

Funds have been appropriated for capital improvement projects and upgrading facilities. The District conducted its Building Condition Survey as required by the NYS Education Department in 2010. The Survey detailed many items that need renovation or upgrade district-wide, along with a cost estimate for each item. Based upon this survey, the Board of Education will continue to follow a Five Year Facilities Plan, which will determine the projects to be completed with the 2013-2014 funding.

Special Aid Fund

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

BUDGET CODE	DESCRIPTION	ACTUAL 11/12	ADOPTED BUDGET 12/13	ESTIMATED ACTUAL 12/13	PROPOSED BUDGET 13/14	\$ CHANGE	% CHANGE
A 9901 900 00 0000	TRANSFER TO SPECIAL AID FUND	52,110	50,000	72,000	100,000		
A 9950 900 00 0000	TRANSFER TO CAPITAL FUND	300,000	300,000	300,000	300,000		
		<u>352,110</u>	<u>350,000</u>	<u>372,000</u>	<u>400,000</u>	<u>50,000</u>	<u>14.3%</u>

THREE PART BUDGET INFORMATION

	2013/2014 BUDGET				2012/2013 BUDGET			
	Budget	Administrative	Program	Capital	Budget	Administrative	Program	Capital
Board of Education	39,500	39,500	-	-	34,425	34,425	-	-
District Clerk	72,100	72,100	-	-	71,900	71,900	-	-
District Meeting	10,000	10,000	-	-	20,000	20,000	-	-
Central Administration	369,148	369,148	-	-	350,954	350,954	-	-
Business Administration	339,074	339,074	-	-	356,628	356,628	-	-
Auditing	59,000	59,000	-	-	69,500	69,500	-	-
Treasurer	98,260	98,260	-	-	98,260	98,260	-	-
Legal	177,700	88,850	88,850	-	177,700	88,850	88,850	-
Personnel	108,320	108,320	-	-	106,320	106,320	-	-
Public Information	61,100	61,100	-	-	61,100	61,100	-	-
Operations of Plant	2,234,142	130,730	-	2,103,412	2,165,993	130,730	-	2,035,263
Maintenance of Plant	591,784	-	-	591,784	590,284	-	-	590,284
Special Items	789,912	644,912	-	145,000	774,760	629,760	-	145,000
Total General Support	4,950,040	2,020,994	88,850	2,840,196	4,877,824	2,018,427	88,850	2,770,547
Curriculum Development	527,439	527,439	-	-	440,258	440,258	-	-
Supervision	1,565,344	1,565,344	-	-	1,451,299	1,451,299	-	-
Instruction	15,480,457	-	15,480,457	-	15,303,941	-	15,303,941	-
Special Education	7,065,477	145,000	6,920,477	-	7,453,902	145,000	7,308,902	-
Occupational Educations	212,620	-	212,620	-	242,922	-	242,922	-
Library and Audio Visual	422,861	-	422,861	-	403,887	-	403,887	-
Computer Asst Instruction	732,477	-	732,477	-	704,352	-	704,352	-
Guidance	821,515	-	821,515	-	811,146	-	811,146	-
Health Services	419,944	-	419,944	-	419,050	-	419,050	-
Psychology/Social Work	579,048	-	579,048	-	512,535	-	512,535	-
CoCurricular Activities	190,000	-	190,000	-	221,036	-	221,036	-
Interscholastic Athletics	814,877	152,798	662,079	-	768,682	134,785	633,897	-
Total Instruction	28,832,060	2,390,581	26,441,479	-	28,733,010	2,171,342	26,561,668	-
Transportation	73,220	43,500	29,720	-	67,018	37,492	29,526	-
Contract Transportation	2,362,400	-	2,362,400	-	2,434,516	-	2,434,516	-
Total Transportation	2,435,620	43,500	2,392,120	-	2,501,534	37,492	2,464,042	-
Employee Benefits	12,991,200	1,453,715	11,097,083	440,402	11,521,200	1,289,222	9,841,409	390,569
Debt Service	2,906,080	-	-	2,906,080	2,951,432	-	-	2,951,432
Transfers	400,000	-	100,000	300,000	350,000	-	50,000	300,000
Total Undistributed	16,297,280	1,453,715	11,197,083	3,646,482	14,822,632	1,289,222	9,891,409	3,642,001
Total Budget	52,515,000	5,908,790	40,119,532	6,486,678	50,935,000	5,516,483	39,005,969	6,412,548

Administrative Cap Calculation

Administrative Component	5,908,790	5,516,483
Administrative and Program Components	46,028,322	44,522,452
Administrative Cap for Contingency	12.8%	12.4%

Administrative Compensation Information

Salary

Superintendent of Schools	248,000
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Benefits

TRS	27,553
Health Insurance	16,492
FICA/Medicare	18,972
Life, Vision & Dental Coverage	3,300
Auto Allowance	2,500
Disability Insurance	2,050
	<hr/>
	70,866

Other Supervisory and Administrative Employees Receiving \$126,000 of More in Salary Only:

Building Principal	177,626
Building Principal	168,083
Building Principal	164,630
Building Principal	160,121
Director of Curriculum and Instruction	157,000
Director of Athletics and Health	152,798
Assistant Principal	145,028
Director of Special Education	145,000
Director of Business Administration	145,000
Assistant Principal	132,378

2013-14 Property Tax Report Card

	Budgeted 2012-13 (A)	Proposed Budget 2013-14 (B)	Percent Change (C)
Total Proposed Spending	50,935,000	52,515,000	3.10%
Total Proposed School Year Tax Levy, Including Tax Levy to Support Library Debt	45,255,456	46,409,000	2.55%
Permissible Exclusions to the School Tax Levy Limit	1,895,243	2,113,461	
Proposed School Year Tax Levy, Not Including Levy for Permissible Exclusions or Levy to Support Library Debt	43,360,213	44,295,539	
School Tax Levy Limit , Not Including Levy for Permissible Exclusions	43,360,213	44,295,745	
Difference (positive value requires 60.0% voter approval)	0	-206	
Public School Enrollment	1,922	1,927	0.26%
Consumer Price Index			2.1%

	Actual 2012-13 (D)	Estimated 2013-14 (E)
Adjusted Restricted Fund Balance	5,869,590	6,200,000
Assigned Appropriated Fund Balance	198,418	400,000
Adjusted Unrestricted Fund Balance	2,039,390	2,100,000
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	4.00%	4.00%

New York State Report Card

The NYS Report Card and Fiscal Accountability and Special Education Information Supplement is also available at:

<https://reportcards.nysed.gov/schools.php?district=800000035375&year=2012>

The New York State School Report Card Fiscal Accountability Supplement for Mount Pleasant Central School District

New York State Education Law and the Commissioner's Regulations require the attachment of the NYS School Report Card to the public school district budget proposal. The regulations require that certain expenditure ratios for general education and special education students be reported and compared with ratios for similar districts and all public schools. The required ratios for this district are reported below.

2010-2011 School Year		General Education	Special Education
This School District	Instructional Expenditures	\$26,070,374	\$10,939,068
	Pupils	2,010	314
	Expenditures Per Pupil	\$12,970	\$34,838
Similar District Group	Instructional Expenditures	\$4,897,484,227	\$1,850,711,613
	Pupils	395,684	51,517
	Expenditures Per Pupil	\$12,377	\$35,924
Total of All School Districts in NY State	Instructional Expenditures	\$29,473,160,406	\$12,260,104,540
	Pupils	2,688,528	412,226
	Expenditures Per Pupil	\$10,963	\$29,741
Similar District Group Description: Low Need/Resource Capacity			

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

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

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

The pupil count for Special Education is a count of K-12 students with disabilities for the 2010-11 school year plus students for whom the district receives tuition from another district plus students for whom the district pays tuition to another district. Students attending the State schools at Rome and Batavia, private placements and out-of-state placements are included.

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

2010-2011 School Year	This School District	Similar District Group	Total of All School Districts in NY State
Total Expenditures Per Pupil	\$24,716	\$22,962	\$20,410

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

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

The New York State School Report Card Information about Students with Disabilities for Mount Pleasant Central School District

New York State Education Law and the Commissioner's Regulations require the attachment of the NYS School Report Card to the public school district budget proposal. The regulations require reporting students with disabilities by the percent of time they are in general education classrooms and the classification rate of students with disabilities. These data are to be compared with percentages for similar districts and all public schools. The required percentages for this district are reported below.

Student Counts as of October 4, 2011	This School District		Similar District Group	Total of All School Districts in NY State
Student Placement -- Percent of Time Inside Regular Classroom	Count of Students with Disabilities	Percentage of Students with Disabilities	Percentage of Students with Disabilities	Percentage of Students with Disabilities
80% or more	167	58.2%	63.8%	57.3%
40% to 79%	65	22.6%	17.1%	11.7%
Less than 40%	44	15.3%	11.0%	22.1%
Separate Settings	11	3.8%	4.9%	6.1%
Other Settings	0	0.0%	3.3%	2.8%

The source data for the statistics in this table were reported through the Student Information Repository System (SIRS) and verified in Verification Report 5. The counts are numbers of students reported in the least restrictive environment categories for school-age programs (ages 6-21) on October 4, 2011. The percentages represent the amount of time students with disabilities are in general-education classrooms, regardless of the amount and cost of special education services they receive. Rounding of percentage values may cause them to sum to a number slightly different from 100%.

School-age Students with Disabilities Classification Rate

2011-12 School Year	This School District	Similar District Group	Total of All School Districts in NY State
Special Ed Classification Rate	14.7%	11.3%	12.8%

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

Similar District Group Description: Low Need/Resource Capacity

Similar District Groups are identified according to the Need-to-Resource-Capacity Index. More information about this categorization is on the Internet at: <http://www.p12.nysed.gov/irs/accountability/2011-12/NeedResourceCapacityIndex.pdf>

Exemption Impact Report

Assessment Year: 2012

County: WESTCHESTER
SWIS Code: 5534*MT PLEASANT*
School Value Report (553401)Municipality: MT. PLEASANT
Total Assessed Val: 46,763,362
Uniform Percentage: 1.53

Equalized Total Assessed Value = 3,056,428,888

Exempt Code	Description	Statutory Authority	# of Exempts	Total Equalized Value of EX	% of Value Exempted
12100	NY STATE	RPTL 404(1)	25	33,908,496	1.11
13100	CTY OWNED	RPTL 406(1)	8	18,088,235	0.59
13500	TWN WITHIN	RPTL 406(1)	96	13,681,372	0.45
13650	VILLAG OWN	RPTL 406(1)	4	5,075,163	0.17
13800	SCHOOL DIS	RPTL 408	3	75,999,999	2.49
13870	SPEC DIST	RPTL 410	14	7,311,764	0.24
19950	MUNI RAIL	RPTL 456	7	12,936,274	0.42
25110	RELG PROP	RPTL 420-a	13	77,124,183	2.52
25120	EDUCATION	RPTL 420-a	10	43,047,712	1.41
25130	CHARITIES	RPTL 420-a	3	78,535,947	2.57
25230	N/P IMPROV	RPTL 420-a	5	6,983,660	0.23
26100	VET ORGAN	RPTL 452	1	735,294	0.02
27350	CEMETARIES	RPTL 446	6	12,120,915	0.40
41400	CLERGY	RPTL 460	1	39,215	0.00
41800	AGED-ALL	RPTL 467	134	29,230,261	0.96
41804	AGED- S	RPTL 467	24	4,962,941	0.16
41930	Disabled ALL	RPTL 459-c	5	1,032,352	0.03
47700	FALLOUT	RPTL 479	1	32,679	0.00
	Total Exemptions (No System EX's)		360	420,846,462	13.77
	Total Exemptions (with System EX's)		360	420,846,462	13.77

Values have been equalized using the Uniform Percentage of Value.

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

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

Exemption Impact Report

Assessment Year: 2012

County: Westchester
 SWIS Code: 553800

School Value Report (553401)

Municipality: NORTH CASTLE
 Total Assessed Val: 2,467,484
 Uniform Percentage: 2.24

Equalized Total Assessed Value = 110,155,535

Exempt Code	Description	Statutory Authority	# of Exempts	Total Equalized Value of EX	% of Value Exempted
12100	NY STATE	RPTL 404(1)	1	37,482,142	34.03
13850	BOCES	RPTL 408	1	325,892	0.30
25230	NPC M/M IM	RPTL 420-a	1	9,455,357	8.58
Total Exemptions (No System EX's)			3	47,263,391	42.91
Total Exemptions (with System EX's)			3	47,263,391	42.91

Values have been equalized using the Uniform Percentage of Value.
 The Exempt amounts do not take in to consideration payments in lieu of taxes or other payments for municipal services.

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

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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 Principles 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.