

Mount Pleasant Central School District

**2012-2013 Adopted Budget
April 4, 2012**

**Dr. Susan Guiney
Superintendent of Schools**

BOARD OF EDUCATION

**Theresa Fowler, President
James Grieco, Vice President
Francine Aloï
Vincent D'Ambroso
Laurie Donato
Christopher Pinchiaroli
Eric Schulze**

Budget Highlights

Total Budget	\$50,935,000
Budget-to-Budget Change	(\$390,000)
Budget-to-Budget Change	-0.8%
Tax Levy Increase	2.42%
Estimated Tax Rate Change	2.90%
Estimated Increase on Average Assessment of \$8,500	\$21.68/month \$260.20/year

Computation of Real Property Tax	Town of Mt. Pleasant	Town of North Castle
Assessed Value (as of 4/18/12)	\$40,727,161	\$1,407,201
Equalization Rate	1.53%	2.30%
Full Value	\$2,661,905,948	\$61,182,652
Percentage of Tax	97.75%	2.25%
	Town of Mt. Pleasant	Town of North Castle
Estimated Amt. of Tax Levy	\$44,238,651	\$1,016,805
Est. Tax Rate/\$1,000 Assess 2012-2013	\$1,086.22	\$722.57
Final 2011-2012 (Per Assessor)	\$1,055.60	\$753.91
Est. \$ Change	\$30.62	(\$31.34)
Est. % Change	2.90%	-4.16%

10-Year Trends

Fiscal Year	Budget-to-Budget Change	Tax Levy Change	Tax Rate Change	Assessment Change
2003-2004	7.42%	8.12%	8.85%	-0.93%
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%

*proposed

Tax Rate Comparison

(Town of Mt. Pleasant only)

District	Tax Rate per \$1000 of Assessed Value	Rank
Tarrytown	\$1,486.09	1
Pleasantville	\$1,337.74	2
Briarcliff Manor	\$1,326.37	3
Chappaqua	\$1,191.60	4
Valhalla	\$1,157.52	5
Mt. Pleasant	\$1,055.60	6
Byram Hills	\$867.14	7
Pocantico Hills	\$601.43	8

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*	873**	467	582	1,922**
2013-2014*	836	467	595	1,898
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**

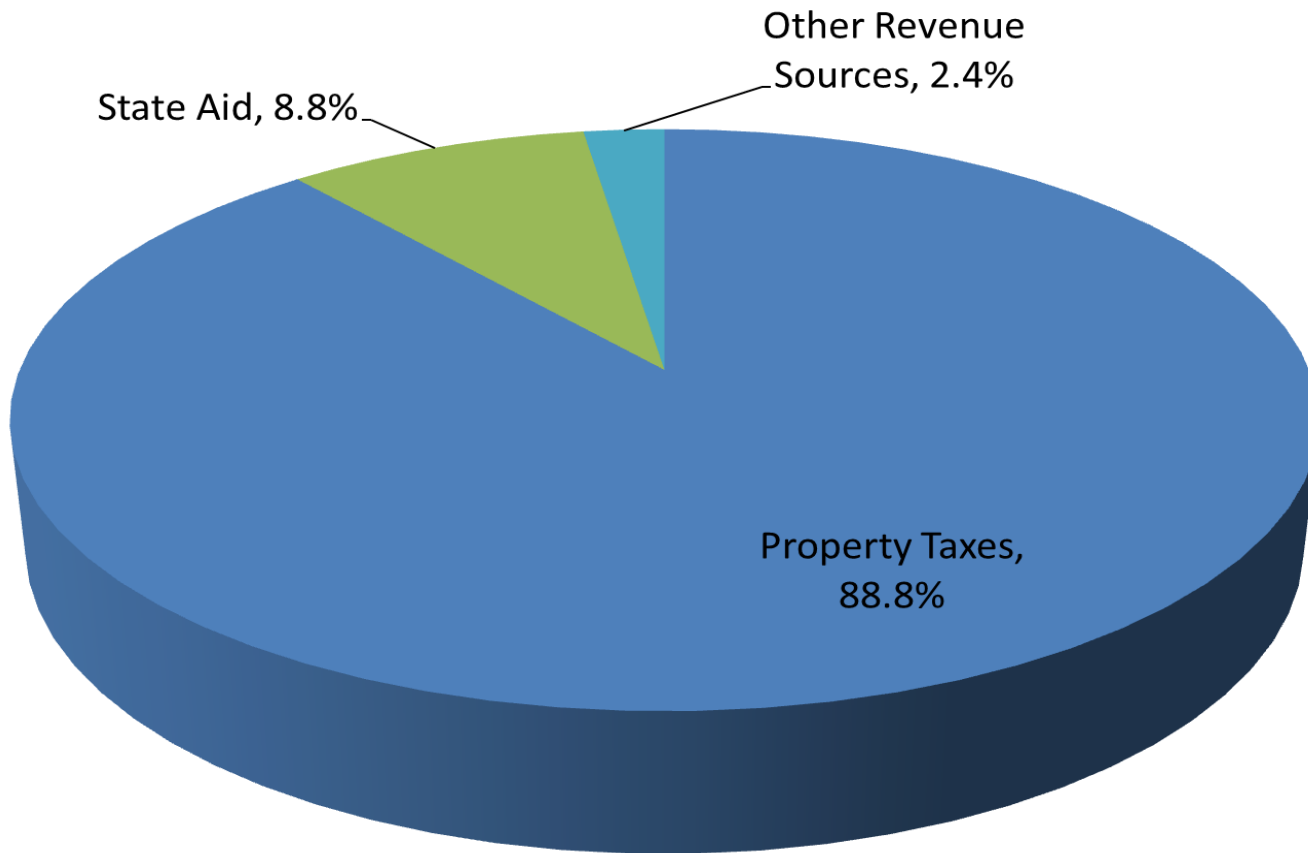
Staffing Full-Time Equivalents

<u>Classification</u>	<u>Current 2011-2012</u>	<u>Budgeted 2012-2013</u>	<u>Change</u>
Administrators	11.6	12	0.4
Aides	46	36	-10.0
Assistants	12	12	0.0
Clerical	23	23	0.0
Custodial	14.7	14.7	0.0
Teachers	186.5	185.7	-0.8
District-wide Totals	293.8	283.4	-10.4

Revenue Summary

	2011-2012 BUDGET	2012-2013 BUDGET	CHANGE \$	CHANGE %
Property Taxes	44,184,500	45,255,456	1,070,956	2.4%
Appropriated Fund Balance/Transfers	1,300,000	-	(1,300,000)	-
State Aid	4,600,000	4,480,000	(120,000)	-2.6%
Other Revenue Sources	1,240,500	1,199,544	(40,956)	-3.3%
TOTAL REVENUE	51,325,000	50,935,000	(390,000)	-0.8%

Sources of Revenue



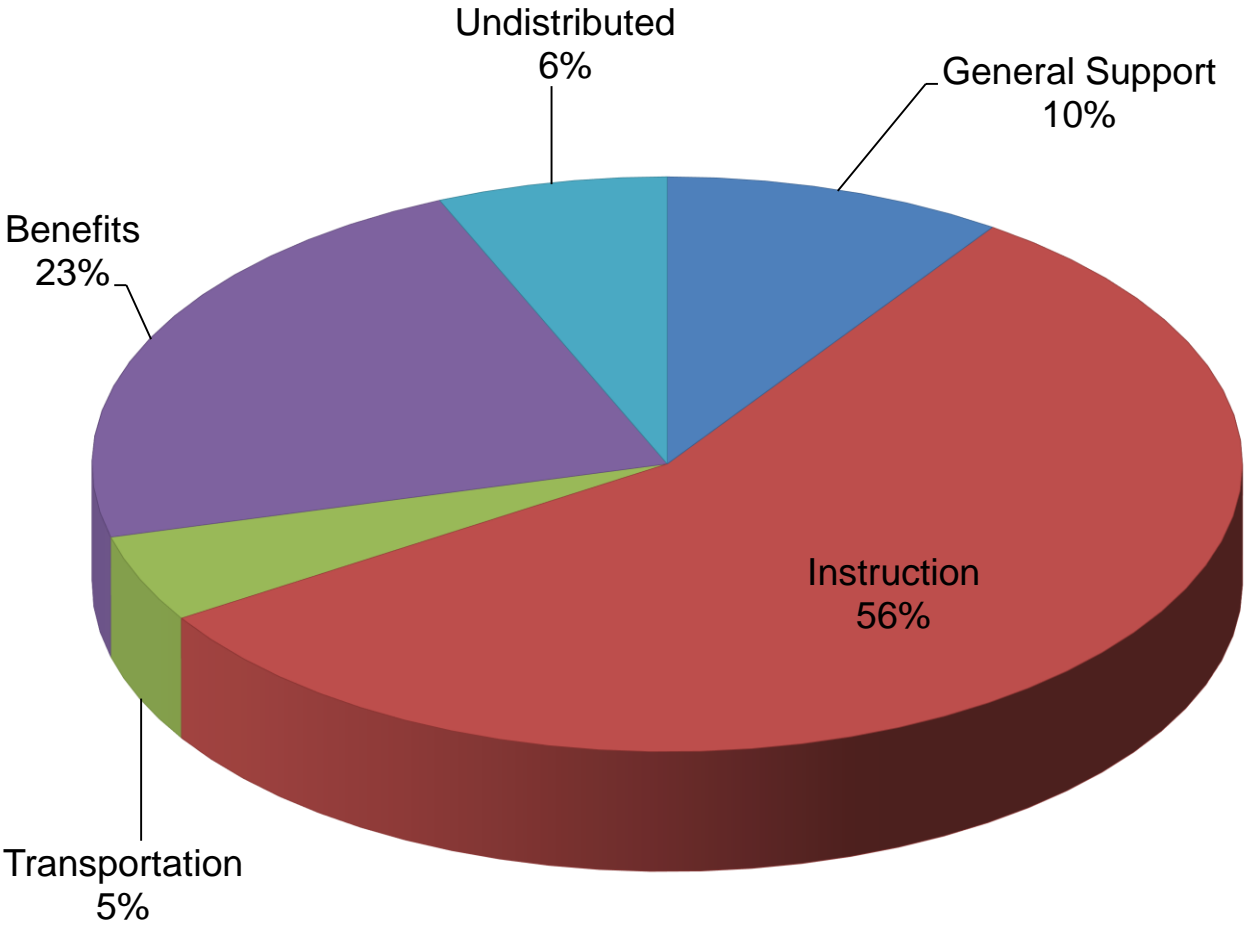
Revenue Detail

	2011-2012 BUDGET	2012-2013 BUDGET	CHANGE \$	CHANGE %
Tax Levy	44,184,500	45,255,456	1,070,956	2.4%
Non-Property Tax - County Sales tax	600,000	600,000	-	0.0%
Charges For Services				
Driver's Ed	45,000	45,000	-	0.0%
Tuition	200,000	250,000	50,000	25.0%
Other Charges - Other Gov't	25,000	25,000	-	0.0%
Use of Money and Property				
Interest	75,000	50,000	(25,000)	-33.3%
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	100,000	-	0.0%
Refund Prior Year - Other	30,000	30,000	-	0.0%
Unclassified	125,000	49,044	(75,956)	-60.8%
State Aid				
Basic Formula Aid/Excess Cost/Other	3,941,000	3,780,000	(161,000)	-4.1%
BOCES Aid	505,000	535,000	30,000	5.9%
Textbook/Software/Library Aid	154,000	165,000	11,000	7.1%
Federal Aid - Medicaid	10,000	20,000	10,000	100.0%
Interfund transfer	100,000	-	(100,000)	-100.0%
APPROPRIATED FUND BALANCE	1,200,000	-	(1,200,000)	-100.0%
TOTAL REVENUE	51,325,000	50,935,000	(390,000)	-0.8%

Expenditure Summary

	2011-2012 BUDGET	2012-2013 BUDGET	\$ CHANGE	% CHANGE
General Support	5,007,095	4,877,824	(129,271)	-2.6%
Instruction	29,488,171	28,733,010	(755,161)	-2.6%
Transportation	2,604,756	2,501,534	(103,222)	-4.0%
Benefits	10,721,545	11,521,200	799,655	7.5%
Undistributed	3,503,433	3,301,432	(202,001)	-5.8%
TOTAL BUDGET	51,325,000	50,935,000	(390,000)	-0.8%

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 10/11	BUDGET 11/12	ESTIMATED ACTUAL 11/12	BUDGET 12/13	\$ CHANGE	% CHANGE
A 1010 400 07 4001	SCHOOL BOARD DUES	15,775	13,100	15,131	15,300		
A 1010 400 07 4002	LEGAL ADVERTISEMENT	2,546	3,000	2,800	3,000		
A 1010 400 07 4700	CONFERENCE & TRAVEL	5,199	5,000	3,000	5,000		
A 1010 450 07 5000	MATERIALS & SUPPLIES	1,440	2,000	1,800	2,000		
A 1010 450 07 5400	POSTAGE	4,465	8,000	8,000	8,000		
A 1010 490 07 4000	BOCES SERVICES	50,505	8,825	9,200	1,125		
		<u>79,931</u>	<u>39,925</u>	<u>39,931</u>	<u>34,425</u>	(5,500)	-13.8%

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 increase is anticipated due to the mandated conversion to digital voting machines.

BUDGET CODE	DESCRIPTION	ACTUAL 10/11	BUDGET 11/12	ESTIMATED ACTUAL 11/12	BUDGET 12/13	\$ CHANGE	% CHANGE
A 1040 160 07 1300	SALARIES	62,618	67,000	67,000	67,000		
A 1040 400 07 4700	CONFERENCE & TRAVEL	30	800	100	800		
A 1040 400 07 4800	COPIER EXPENSE	3,778	2,600	2,600	2,600		
A 1040 450 07 5000	MATERIALS & SUPPLIES	252	1,500	1,000	1,500		
		<u>66,678</u>	<u>71,900</u>	<u>70,700</u>	<u>71,900</u>	-	0.0%
A 1060 400 07 4000	CONTRACTUAL EXP - ELECTION / VOTE	4,858	8,700	6,500	15,000		
A 1060 450 07 5000	MATERIALS/SUPPLY - ELECTION / VOTE	832	1,000	1,000	5,000		
		<u>5,690</u>	<u>9,700</u>	<u>7,500</u>	<u>20,000</u>	10,300	106.2%

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 10/11	BUDGET 11/12	ESTIMATED ACTUAL 11/12	BUDGET 12/13	\$ CHANGE	% CHANGE
A 1240 150 07 1000	SALARIES	200,000	230,000	230,000	230,000		
A 1240 160 07 1500	SALARIES - CLERICAL	92,531	91,794	99,704	99,704		
A 1240 160 07 1530	SALARY - OT/ PT CLERICAL	14,968	-	7,000	-		
A 1240 400 07 4000	CONTRACTUAL EXPENSE	7,502	5,050	7,050	1,050		
A 1240 400 07 4700	CONFERENCE & TRAVEL	7,591	5,000	5,000	5,000		
A 1240 400 07 4800	COPIER EXPENSE	3,778	2,600	2,600	2,600		
A 1240 450 07 5000	MATERIALS & SUPPLIES	3,730	16,800	5,000	11,800		
A 1240 450 07 5001	SUBSCRIPTIONS	170	800	250	800		
		<u>330,270</u>	<u>352,044</u>	<u>356,604</u>	<u>350,954</u>	<u>(1,091)</u>	<u>-0.3%</u>

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 10/11	BUDGET 11/12	ESTIMATED ACTUAL 11/12	BUDGET 12/13	\$ CHANGE	% CHANGE
A 1310 150 07 1000	SALARIES	94,475	96,408	96,408	96,408		
A 1310 160 07 1500	SALARIES - CLERICAL	137,236	158,878	157,964	161,520		
A 1310 160 07 1530	SALARY - OT/ PT CLERICAL	220	1,000	250	1,000		
A 1310 200 07 2000	EQUIPMENT	-	1,000	-	1,000		
A 1310 400 07 4000	CONTRACTUAL EXPENSE	31,186	18,500	18,500	16,000		
A 1310 400 07 4001	INVENTORY/APPRaisal	-	1,500	-	1,500		
A 1310 400 07 4700	CONFERENCE & TRAVEL	50	1,000	750	1,000		
A 1310 400 07 4800	COPIER EXPENSE	3,778	2,600	3,000	2,600		
A 1310 450 07 5000	MATERIALS & SUPPLIES	7,858	8,000	6,000	8,000		
A 1310 450 07 5400	POSTAGE	9,759	4,000	4,000	4,000		
A 1310 490 07 4000	BOCES SERVICES	64,716	63,600	63,600	63,600		
		349,278	356,486	350,472	356,628	142	0.0%

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.

BUDGET CODE	DESCRIPTION	ACTUAL 10/11	BUDGET 11/12	ESTIMATED ACTUAL 11/12	BUDGET 12/13	\$ CHANGE	% CHANGE
A 1320 400 07 4000	AUDITING SERVICES	55,921	67,000	57,000	69,500	2,500	3.7%
A 1325 160 07 1300	SALARIES	92,000	96,260	96,260	96,260		
A 1325 400 07 4000	CONTRACTUAL EXPENSE	1,210	2,000	380	2,000		
		93,210	98,260	96,640	98,260	-	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 10/11	BUDGET 11/12	ESTIMATED ACTUAL 11/12	BUDGET 12/13	\$ CHANGE	% CHANGE
A 1420 400 07 4000	LEGAL	287,285	202,500	180,000	175,000		
A 1420 490 07 4000	BOCES SERVICES	-	2,700	2,592	2,700		
		<u>287,285</u>	<u>205,200</u>	<u>182,592</u>	<u>177,700</u>	<u>(27,500)</u>	<u>-13.4%</u>
A 1430 160 07 1300	SALARIES	75,469	81,120	81,120	81,120		
A 1430 400 07 4002	RECRUITMENT EXPENSE	55	-	-	2,700		
A 1430 400 07 4700	CONFERENCE & TRAVEL	1,778	1,000	1,015	1,000		
A 1430 400 07 4800	COPIER EXPENSE	-	1,300	1,850	1,300		
A 1430 450 07 5000	MATERIALS & SUPPLIES	135	500	250	500		
A 1430 490 07 4000	BOCES SERVICES	12,282	19,700	10,000	19,700		
		<u>89,717</u>	<u>103,620</u>	<u>94,235</u>	<u>106,320</u>	<u>2,700</u>	<u>2.6%</u>
A 1480 160 07 0000	SALARIES - VIDEOGRAPHER	5,535	5,000	5,000	5,000		
A 1480 400 07 4000	CONTRACTUAL EXPENSE	37,216	38,750	38,750	45,100		
A 1480 450 07 5000	MATERIALS & SUPPLIES	8,781	11,000	10,000	11,000		
		<u>51,532</u>	<u>54,750</u>	<u>53,750</u>	<u>61,100</u>	<u>6,350</u>	<u>11.6%</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. 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. This year, the District contracted with Energy Education and is implementing a district wide energy conservation program. The Energy Education Specialist, a new position funded through energy cost savings, is part of this program. The budget also reflects significant anticipated cost reductions in energy expenditures.

BUDGET CODE	DESCRIPTION	ACTUAL 10/11	BUDGET 11/12	ESTIMATED ACTUAL 11/12	BUDGET 12/13	\$ CHANGE	% CHANGE
A 1620 160 00 1000	SALARY - ENERGY SPECIALIST	-	-	9,800	24,000		
A 1620 160 07 1000	SALARY - B&G SUPERVISOR	101,830	99,730	106,730	106,730		
A 1620 160 01 1600	SALARIES - CUSTODIAL CES	149,635	157,081	157,081	158,540		
A 1620 160 01 1630	SALARIES - OT CES	16,303	15,000	15,000	15,000		
A 1620 160 02 1600	SALARIES - CUSTODIAL HES	154,763	161,497	161,497	161,497		
A 1620 160 02 1630	SALARIES - OT HES	9,070	10,000	10,000	10,000		
A 1620 160 04 1600	SALARIES - CUSTODIAL WHS	154,362	160,518	168,414	169,873		
A 1620 160 04 1630	SALARIES - OT WHS	44,219	30,000	20,000	25,000		
A 1620 160 05 1600	SALARIES - CUSTODIAL WMS	117,772	159,806	113,976	153,916		
A 1620 160 05 1630	SALARIES - OT WMS	20,177	10,000	10,000	10,000		
A 1620 160 07 1700	SALARIES - SECURITY	23,742	27,699	20,345	21,027		
A 1620 200 07 2000	EQUIPMENT	14,335	10,000	12,950	30,000		
A 1620 200 07 2100	EQUIPMENT - CLASSROOM	-	10,000	10,000	10,000		
A 1620 400 07 4200	CONTRACTUAL EXPENSE	1,100	1,800	22,600	90,250		
A 1620 400 07 4205	CLEANING SERVICE	229,524	236,410	235,000	243,500		
A 1620 400 07 4210	EXTERMINATOR SERVICE	5,260	6,000	5,500	6,000		
A 1620 400 07 4215	ELEVATOR SERVICE	-	4,000	10,000	10,000		
A 1620 400 07 4220	SNOW REMOVAL	54,950	46,500	42,000	47,600		
A 1620 400 07 4225	CLOCK SERVICE	1,625	2,000	3,334	3,500		
A 1620 400 07 4230	TREE SERVICE	3,250	5,000	3,500	5,000		
A 1620 400 07 4235	LOCKSMITH	-	2,500	500	2,500		
A 1620 400 07 4240	CARTAGE SERVICE	34,353	36,436	36,000	37,529		
A 1620 400 07 4245	LANDSCAPE & GROUNDS MAINTENANCE	37,785	36,000	36,000	37,080		
A 1620 400 07 4246	SPORTS FIELD & GROUNDS MAINTENANCE	25,645	40,000	40,000	41,200		
A 1620 400 07 4250	MOP SERVICE	5,941	15,000	8,000	15,000		
A 1620 400 07 4410	UTILITIES - OIL	349,405	325,000	280,000	256,000		
A 1620 400 07 4420	UTILITIES - GAS	26,046	25,000	20,000	25,000		
A 1620 400 07 4430	UTILITIES - ELECTRIC	309,202	345,000	250,000	245,000		
A 1620 400 07 4440	UTILITIES - WATER	23,902	20,000	21,000	20,000		
A 1620 400 07 4450	UTILITIES - TELEPHONE	27,483	21,600	20,000	21,600		
A 1620 400 07 4700	CONFERENCE & TRAVEL	230	200	200	3,200		
A 1620 400 07 9999	CONTINGENCY FOR PLANT OPERATION	-	30,000	10,000	-		
A 1620 450 07 5000	MATERIALS & SUPPLIES	52,345	65,000	40,000	65,000		
A 1620 490 07 4000	BOCES SERVICE	91,525	93,000	85,500	95,451		
		<u>2,085,778</u>	<u>2,207,777</u>	<u>1,984,927</u>	<u>2,165,993</u>	<u>(41,784)</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 10/11	BUDGET 11/12	ESTIMATED ACTUAL 11/12	BUDGET 12/13	\$ CHANGE	% CHANGE
A 1621 160 07 1600	SALARIES - DW	151,375	155,378	156,237	156,679		
A 1621 160 07 1630	SALARIES - OT	522	1,000	1,500	1,000		
A 1621 200 07 2000	EQUIPMENT	10,659	8,000	5,480	18,000		
A 1621 400 07 4255	HEATING & VENTILATION SERVICE	11,339	11,100	10,000	11,100		
A 1621 400 07 4260	FIRE ALARM SERVICE	4,291	4,500	4,500	4,500		
A 1621 400 07 4265	SECURITY ALARM SYSTEM	4,158	4,500	4,000	4,500		
A 1621 400 07 4270	AIR CONDITIONING SERVICE	23,524	16,800	16,800	16,800		
A 1621 400 07 4275	ARCHITECT CONSULTANT	28,690	30,000	32,910	30,000		
A 1621 400 07 4280	SPECIAL PROJECTS	80,123	65,000	102,102	65,000		
A 1621 400 07 4510	REPAIRS - HEATING	50,765	45,000	45,000	45,000		
A 1621 400 07 4520	REPAIRS - BLACKTOP	11,200	19,000	25,000	19,000		
A 1621 400 07 4530	REPAIRS - ELECTRICAL	10,124	19,705	12,500	19,705		
A 1621 400 07 4540	REPAIRS - OTHER	66,124	85,000	60,000	85,000		
A 1621 400 07 4560	REPAIRS - PLUMBING	16,421	25,000	18,000	25,000		
A 1621 400 07 4570	REPAIRS - EQUIPMENT	5,925	10,000	8,000	10,000		
A 1621 400 07 4580	REPAIRS - AIR CONDITIONING	-	20,000	5,000	20,000		
A 1621 450 07 5000	MATERIALS & SUPPLIES	35,982	59,000	45,000	59,000		
		<u>511,223</u>	<u>578,983</u>	<u>552,029</u>	<u>590,284</u>	<u>11,301</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.

BUDGET CODE	DESCRIPTION	ACTUAL 10/11	BUDGET 11/12	ESTIMATED ACTUAL 11/12	BUDGET 12/13	\$ CHANGE	% CHANGE
A 1680 490 07 0000	CENTRAL DATA PROCESSING - BOCES	-	244,450	244,450	242,660	(1,790)	-0.7%

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 10/11	BUDGET 11/12	ESTIMATED ACTUAL 11/12	BUDGET 12/13	\$ CHANGE	% CHANGE
A 1910 400 07 4610	INSURANCE - FIRE & LIABILITY	175,508	181,000	177,775	186,000		
A 1910 400 07 4620	INSURANCE - OIL TANK	17,353	18,000	16,159	17,000		
		<u>192,861</u>	<u>199,000</u>	<u>193,934</u>	<u>203,000</u>	<u>4,000</u>	<u>2.0%</u>
A 1950 400 07 4000	TAXES & ASSESSMENTS	<u>129,066</u>	<u>135,000</u>	<u>135,000</u>	<u>145,000</u>	<u>10,000</u>	<u>7.4%</u>
A 1964 400 07 4000	REFUND PROPERTY TAXES	<u>461,913</u>	<u>-</u>	<u>1,874,218</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>
A 1980 400 07 4000	MTA PAYROLL TAX	<u>90,258</u>	<u>100,000</u>	<u>56,500</u>	<u>-</u>	<u>(100,000)</u>	<u>100.0%</u>
A 1981 490 07 4000	BOCES - ADMIN. CHARGES	<u>176,240</u>	<u>183,000</u>	<u>181,740</u>	<u>184,100</u>	<u>1,100</u>	<u>0.6%</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. New this year, the District must implement and comply with the mandated Annual Professional Performance Review (APPR) regulations, which produced the increase in these codes next year.

Funds for supplies and contractual expenditures associated with curriculum, including new teacher mentoring, membership in the Tri-States consortium, and the Teachers' College Reading/Writing Project 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 10/11	BUDGET 11/12	ESTIMATED ACTUAL 11/12	BUDGET 12/13	\$ CHANGE	% CHANGE
A 2010 150 07 1000	SALARIES	147,450	159,875	159,875	159,875		
A 2010 150 07 1100	SALARIES	10,751	27,500	12,000	15,000		
A 2010 150 07 1150	SALARY - MENTOR PROGRAM	3,500	5,000	5,000	5,000		
A 2010 160 07 1500	SALARIES	51,468	53,051	53,051	53,051		
A 2010 160 07 1530	SALARIES - OT	4,136	1,000	4,000	1,000		
A 2010 400 07 4000	CONTRACTUAL EXPENSE	2,321	62,000	50,000	107,232		
A 2010 400 07 4002	MEMBERSHIP DUES - ED ORGANIZATIONS	66	2,100	500	2,100		
A 2010 400 07 4003	TUITION REIMBURSEMENT	5,698	12,000	7,500	12,000		
A 2010 400 01 4700	CONFERENCES/TRAVEL - CES	-	-	1,000	-		
A 2010 400 02 4700	CONFERENCES/TRAVEL - HES	-	-	2,000	-		
A 2010 400 04 4700	CONFERENCES/TRAVEL - WHS	-	-	2,000	-		
A 2010 400 05 4700	CONFERENCES/TRAVEL - WMS	-	-	1,000	-		
A 2010 400 07 4700	CONFERENCES/TRAVEL - DW	5,645	4,000	4,000	5,000		
A 2010 400 07 4800	COPIER EXPENSE	1,259	650	650	650		
A 2010 450 07 5000	MATERIALS & SUPPLIES	10,417	10,000	7,500	16,300		
A 2010 490 07 4000	BOCES SERVICES	112,546	56,853	85,000	63,050		
		<u>355,257</u>	<u>394,029</u>	<u>395,076</u>	<u>440,258</u>	<u>46,229</u>	<u>11.7%</u>

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 10/11	BUDGET 11/12	ESTIMATED ACTUAL 11/12	BUDGET 12/13	\$ CHANGE	% CHANGE
A 2020 150 07 1000	SALARIES	884,899	757,388	854,751	904,327		
A 2020 160 07 1500	SALARIES	483,651	430,027	442,819	478,022		
A 2020 160 01 1520	SUMMER CLERICAL - CES	4,019	-	-	-		
A 2020 160 02 1520	SUMMER CLERICAL - HES	1,379	-	-	-		
A 2020 160 07 1530	SALARY - CLERICAL OT/SUMMER	392	5,500	3,500	5,000		
A 2020 160 07 1550	SUBSTITUTE SALARIES - CLERICAL	-	2,000	-	2,000		
A 2020 400 01 4000	CONTRACTUAL EXPENSE - CES	1,355	2,500	1,000	2,450		
A 2020 400 02 4000	CONTRACTUAL EXPENSE - HES	1,734	2,000	1,000	2,000		
A 2020 400 04 4000	CONTRACTUAL EXPENSE - WHS	11,481	10,000	10,000	8,800		
A 2020 400 05 4000	CONTRACTUAL EXPENSE - WMS	2,694	3,500	2,500	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	2,800		
A 2020 400 05 4850	LEASE - POSTAGE WMS	3,217	3,500	3,500	3,500		
A 2020 450 01 5000	MATERIALS/SUPPLIES - CES	327	1,900	1,900	1,000		
A 2020 450 02 5000	MATERIALS/SUPPLIES - HES	7,931	7,500	7,500	6,000		
A 2020 450 04 5000	MATERIALS/SUPPLIES - WHS	13,801	13,000	9,500	11,000		
A 2020 450 05 5000	MATERIALS/SUPPLIES - WMS	6,467	6,000	5,000	6,000		
A 2020 450 01 5400	POSTAGE - CES	213	750	750	700		
A 2020 450 02 5400	POSTAGE - HES	700	750	850	700		
A 2020 450 04 5400	POSTAGE - WHS	6,060	8,000	5,000	8,000		
A 2020 450 05 5400	POSTAGE - WMS	4,112	5,000	3,500	5,000		
		1,437,179	1,262,615	1,356,120	1,451,299	188,684	14.9%

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 1.8 FTE Teachers and 10 FTE Teacher Aides is shown here.

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 10/11	BUDGET 11/12	ESTIMATED ACTUAL 11/12	BUDGET 12/13	\$ CHANGE	% CHANGE
A 2110 120 00 1100	SALARIES - GRADE K-6	7,349,719	7,719,052	7,459,557	7,530,978		
A 2110 120 00 1110	LONGEVITY K-6	73,319	81,426	83,876	91,604		
A 2110 120 00 1151	SALARY - AIS SERVICE K-6	23,684	11,440	15,000	-		
A 2110 120 00 1152	SALARY - LEADERSHIP K-6	18,432	9,400	9,400	9,400		
A 2110 130 00 1100	SALARY - GRADE 7-12	6,313,674	6,627,648	6,529,148	6,357,009		
A 2110 130 00 1110	LONGEVITY 7-12	106,509	101,784	103,776	74,124		
A 2110 130 00 1151	SALARY - AIS SERVICE 7-12	12,363	16,272	12,000	-		
A 2110 130 00 1152	SALARY - LEADERSHIP 7-12	44,211	11,160	16,740	11,160		
A 2110 130 00 1200	SALARY - TEACHING ASST 7-12	21,185	6,020	-	-		
A 2110 140 01 1100	SUBSTITUTE SALARY - CES	80,011	75,000	75,000	75,000		
A 2110 140 02 1100	SUBSTITUTE SALARY - HES	56,585	75,000	75,000	75,000		
A 2110 140 04 1100	SUBSTITUTE SALARY - WHS	82,510	75,000	75,000	75,000		
A 2110 140 05 1100	SUBSTITUTE SALARY - WMS	80,296	75,000	75,000	75,000		
A 2110 140 05 1110	OTHER SALARY 7-12	36,285	39,236	39,236	40,000		
A 2110 160 01 1400	SALARY - AIDE CES	132,280	140,529	108,362	40,993		
A 2110 160 02 1400	SALARY - AIDE HES	234,196	221,932	222,658	72,880		
A 2110 160 04 1400	SALARY - AIDE WHS	117,940	190,434	97,283	59,962		
A 2110 160 05 1400	SALARY - AIDE WMS	38,739	37,261	34,096	27,800		
A 2110 160 00 1800	SUB-CALLER K-6	4,500	4,700	4,700	4,700		
A 2110 160 00 1810	SUB-CALLER 7-12	4,500	4,700	4,700	4,700		

BUDGET CODE	DESCRIPTION	ACTUAL 10/11	BUDGET 11/12	ESTIMATED ACTUAL 11/12	BUDGET 12/13	\$ CHANGE	% CHANGE
A 2110 200 01 2000	EQUIPMENT - TEACHING CES	-	2,730	2,700	975		
A 2110 200 02 2000	EQUIPMENT - TEACHING HES	3,574	5,000	4,534	4,600		
A 2110 200 04 2000	EQUIPMENT - TEACHING WHS	22,575	15,635	13,995	14,537		
A 2110 200 05 2000	EQUIPMENT - TEACHING WMS	3,719	2,808	2,808	6,241		
A 2110 400 04 4000	CONTRACTUAL SERVICES - WHS	59,504	18,590	18,000	16,990		
A 2110 400 07 4001	TESTING - DW	-	15,000	5,000	15,000		
A 2110 400 01 4002	ED ORGANIZATION MEMBERSHIP - CES	215	250	250	-		
A 2110 400 02 4002	ED ORGANIZATION MEMBERSHIP - HES	173	600	200	600		
A 2110 400 04 4002	ED ORGANIZATION MEMBERSHIP - WHS	658	2,500	750	2,500		
A 2110 400 05 4002	ED ORGANIZATION MEMBERSHIP - WMS	20	250	50	250		
A 2110 400 07 4120	HOMEBOUND INSTRUCTION	-	50,000	60,000	50,000		
A 2110 400 01 4570	EQUIPMENT REPAIR - CES	438	500	350	600		
A 2110 400 02 4570	EQUIPMENT REPAIR - HES	-	250	0	250		
A 2110 400 04 4570	EQUIPMENT REPAIR - WHS	1,015	2,750	750	3,750		
A 2110 400 05 4570	EQUIPMENT REPAIR - WMS	175	1,000	100	1,000		
A 2110 400 01 4700	CONFERENCES/TRAVEL - CES	-	1,000	1,000	1,000		
A 2110 400 02 4700	CONFERENCES/TRAVEL - HES	250	600	250	600		
A 2110 400 04 4700	CONFERENCES/TRAVEL - WHS	2,038	3,000	1,000	3,000		
A 2110 400 05 4700	CONFERENCES/TRAVEL - WMS	1,231	1,000	500	1,000		
A 2110 400 07 4700	TRAVEL / MILEAGE - DW	656	1,000	1,000	1,000		
A 2110 400 01 4800	LEASE - COPIER CES	23,169	23,000	23,000	23,000		
A 2110 400 02 4800	LEASE - COPIER HES	13,508	13,508	13,508	13,508		
A 2110 400 04 4800	LEASE - COPIER WHS	30,919	32,000	32,000	32,000		
A 2110 400 05 4800	LEASE - COPIER WMS	26,276	24,500	24,500	24,500		

BUDGET CODE	DESCRIPTION	ACTUAL 10/11	BUDGET 11/12	ESTIMATED ACTUAL 11/12	BUDGET 12/13	\$ CHANGE	% CHANGE
A 2110 450 01 5000	MATERIALS & SUPPLIES - CES	6,136	6,355	6,300	7,498		
A 2110 450 02 5000	MATERIALS & SUPPLIES - HES	9,328	6,372	6,344	7,872		
A 2110 450 04 5000	MATERIALS & SUPPLIES - WHS	2,526	6,400	750	6,400		
A 2110 450 05 5000	MATERIALS & SUPPLIES - WMS	10,473	11,000	7,500	11,000		
A 2110 450 01 5105	MATERIALS & SUPPLIES - ART CES	1,760	1,850	1,900	1,900		
A 2110 450 02 5105	MATERIALS & SUPPLIES - ART HES	1,083	1,000	1,000	1,000		
A 2110 450 04 5105	MATERIALS & SUPPLIES - ART WHS	8,945	10,960	10,960	10,960		
A 2110 450 05 5105	MATERIALS & SUPPLIES - ART WMS	4,407	5,000	5,000	5,000		
A 2110 450 05 5110	MATERIALS & SUPPLIES - IND ARTS WMS	4,046	4,700	4,000	5,775		
A 2110 450 01 5115	MATERIALS & SUPPLIES - MUSIC CES	863	1,930	1,900	2,100		
A 2110 450 02 5115	MATERIALS & SUPPLIES - MUSIC HES	230	250	250	250		
A 2110 450 04 5115	MATERIALS & SUPPLIES - MUSIC WHS	3,453	4,025	3,000	3,500		
A 2110 450 05 5115	MATERIALS & SUPPLIES - MUSIC WMS	6,429	6,000	6,060	8,207		
A 2110 450 04 5120	MATERIALS & SUPPLIES - ENGLISH WHS	95	2,470	500	2,000		
A 2110 450 05 5120	MATERIALS & SUPPLIES - ENGLISH WMS	1,827	3,600	3,000	4,409		
A 2110 450 01 5125	MATERIALS & SUPPLIES - READING CES	214	250	772	6,062		
A 2110 450 02 5125	MATERIALS & SUPPLIES - READING HES	2,139	1,705	2,000	1,705		
A 2110 450 05 5125	MATERIALS & SUPPLIES - READING WMS	38	-	32	405		
A 2110 450 01 5130	MATERIALS & SUPPLIES - MAGAZINES CES	120	300	100	300		
A 2110 450 02 5130	MATERIALS & SUPPLIES - MAGAZINES HES	4,061	3,731	4,000	4,151		
A 2110 450 04 5130	MATERIALS & SUPPLIES - MAGAZINES WHS	398	500	500	500		
A 2110 450 05 5130	MATERIALS & SUPPLIES - MAGAZINES WMS	1,888	-	-	-		
A 2110 450 01 5135	MATERIALS & SUPPLIES - ESL CES	380	400	100	400		
A 2110 450 02 5135	MATERIALS & SUPPLIES - ESL HES	132	180	250	180		
A 2110 450 04 5135	MATERIALS & SUPPLIES - ESL WHS	-	1,100	750	1,100		
A 2110 450 05 5135	MATERIALS & SUPPLIES - ESL WMS	60	75	75	75		
A 2110 450 01 5150	MATERIALS & SUPPLIES - MATH CES	365	1,086	1,086	1,600		
A 2110 450 04 5150	MATERIALS & SUPPLIES - MATH WHS	4,283	10,500	10,500	10,500		
A 2110 450 05 5150	MATERIALS & SUPPLIES - MATH WMS	3,018	2,000	1,500	2,000		
A 2110 450 01 5155	MATERIALS & SUPPLIES - SCIENCE CES	1,036	10,008	10,000	4,657		
A 2110 450 02 5155	MATERIALS & SUPPLIES - SCIENCE HES	2,335	4,288	3,500	4,288		
A 2110 450 04 5155	MATERIALS & SUPPLIES - SCIENCE WHS	4,045	6,000	4,500	6,000		
A 2110 450 05 5155	MATERIALS & SUPPLIES - SCIENCE WMS	4,651	5,600	3,200	5,600		
A 2110 450 01 5160	MATERIALS & SUPPLIES - SS CES	-	100	100	300		
A 2110 450 04 5160	MATERIALS & SUPPLIES - SS WHS	630	690	500	650		
A 2110 450 05 5160	MATERIALS & SUPPLIES - SS WMS	586	1,100	500	1,777		

BUDGET CODE	DESCRIPTION	ACTUAL 10/11	BUDGET 11/12	ESTIMATED ACTUAL 11/12	BUDGET 12/13	\$ CHANGE	% CHANGE
A 2110 450 01 5165	MATERIALS & SUPPLIES - PHYS ED CES	993	992	1,200	2,153		
A 2110 450 02 5165	MATERIALS & SUPPLIES - PHYS ED HES	623	900	950	900		
A 2110 450 04 5165	MATERIALS & SUPPLIES - PHYS ED WHS	6,444	6,100	5,000	5,100		
A 2110 450 05 5165	MATERIALS & SUPPLIES - PHYS ED WMS	2,146	2,000	2,000	2,000		
A 2110 450 04 5170	MATERIALS & SUPPLIES - HEALTH WHS	717	1,000	500	1,000		
A 2110 450 05 5170	MATERIALS & SUPPLIES - HEALTH WMS	363	500	350	500		
A 2110 450 05 5175	MATERIALS & SUPPLIES - FOREIGN LANG WMS	594	600	600	1,323		
A 2110 450 05 5180	MATERIALS & SUPPLIES - HOME ECON WMS	2,339	2,500	2,500	2,750		
A 2110 450 01 5200	MATERIALS & SUPPLIES - PAPER CES	8,118	6,000	6,000	6,000		
A 2110 450 02 5200	MATERIALS & SUPPLIES - PAPER HES	3,586	7,500	5,600	7,500		
A 2110 450 04 5200	MATERIALS & SUPPLIES - PAPER WHS	10,421	10,000	10,000	10,000		
A 2110 450 05 5200	MATERIALS & SUPPLIES - PAPER WMS	14,796	9,500	8,500	9,500		
A 2110 450 02 5300	MATERIALS & SUPPLIES - REF BOOKS HES	158	1,500	250	1,500		
A 2110 480 01 5300	TEXTBOOKS - CES	24,987	36,118	35,000	39,866		
A 2110 480 02 5300	TEXTBOOKS - HES	33,599	27,859	27,600	27,700		
A 2110 480 04 5300	TEXTBOOKS - WHS	44,599	58,845	50,000	43,365		
A 2110 480 05 5300	TEXTBOOKS - WMS	25,017	27,000	25,000	45,616		
A 2110 480 07 5300	TEXTBOOKS - PAROCHIAL	3,512	10,000	3,851	10,000		
A 2110 490 00 4000	BOCES SERVICES	142,378	113,525	90,000	114,839		
		15,438,421	16,184,429	15,624,107	15,303,941	(880,488)	-5.4%

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. A part-time CPSE coordinator is represented here, and partially funded through grant funding.

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 an increase of 1.5 FTE Teachers. The District will be adding a new Life Skills program at the High School, and will be eliminating the District-Wide Coordinator position.

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 10/11	BUDGET 11/12	ESTIMATED ACTUAL 11/12	BUDGET 12/13	\$ CHANGE	% CHANGE
A 2250 150 00 1000	SALARIES - ADMINISTRATOR	134,732	142,851	75,000	145,000		
A 2250 150 00 1100	SALARIES - SPECIAL ED TEACHERS	3,472,404	3,688,005	3,581,544	4,084,921		
A 2250 150 00 1140	SALARIES - EVALUATIONS / PROF SVCS	38,917	45,000	40,000	71,736		
A 2250 150 00 1150	SALARIES - OTHER	975	75,000	87,585	-		
A 2250 150 00 1200	SALARIES - TEACHING ASSISTANT	403,160	352,692	393,130	397,600		
A 2250 160 01 1400	SALARIES - SPECIAL ED AIDES CES	95,952	122,754	105,547	146,817		
A 2250 160 02 1400	SALARIES - SPECIAL ED AIDES HES	232,823	241,450	221,241	253,622		
A 2250 160 04 1400	SALARY - SPECIAL ED AIDES WHS	62,209	81,666	54,266	61,071		
A 2250 160 05 1400	SALARY - SPECIAL ED AIDES WMS	65,083	71,551	77,202	99,834		
A 2250 160 00 1500	SALARY - CLERICAL	105,730	102,846	107,042	102,846		
A 2250 200 07 2000	EQUIPMENT - CSE	1,214	2,000	2,000	4,000		
A 2250 400 07 4000	CONTRACTUAL EXPENSE	227,128	157,500	150,000	176,695		
A 2250 400 07 4130	SPECIAL ED TUTORING	100,658	95,000	95,000	95,000		
A 2250 400 07 4140	PRIVATE SPEECH THERAPY	56,999	60,000	60,000	45,400		
A 2250 400 07 4150	PRIVATE OCC THERAPY	171,750	150,000	144,000	149,430		
A 2250 400 07 4160	PRIVATE PHYSICAL THERAPY	63,830	65,000	71,000	65,000		
A 2250 400 07 4700	CONFERENCES & TRAVEL	676	5,000	2,500	5,000		
A 2250 400 07 4800	COPIER EXPENSE	-	2,600	2,600	2,600		
A 2250 450 01 5140	MATERIALS & SUPPLIES - RESOURCE RM CES	1,450	1,500	1,500	1,500		
A 2250 450 02 5140	MATERIALS & SUPPLIES - RESOURCE RM HES	1,473	1,500	1,500	1,500		
A 2250 450 04 5140	MATERIALS & SUPPLIES - RESOURCE RM WHS	128	1,500	1,500	1,500		
A 2250 450 05 5140	MATERIALS & SUPPLIES - RESOURCE RM WMS	2,788	1,500	2,206	1,624		
A 2250 450 07 5140	MATERIALS & SUPPLIES - RESOURCE RM DW	4,402	17,000	15,000	1,900		
A 2250 450 01 5145	MATERIALS & SUPPLIES - SPEECH	181	295	250	295		
A 2250 450 02 5145	MATERIALS & SUPPLIES - SPEECH	184	2,071	2,050	2,000		
A 2250 450 04 5145	MATERIALS & SUPPLIES - SPEECH	1,265	721	500	500		
A 2250 450 05 5145	MATERIALS & SUPPLIES - SPEECH	-	250	250	250		
A 2250 450 07 5400	POSTAGE	-	4,000	3,500	4,000		
A 2250 471 07 0000	TUITION - PUBLIC SCHOOLS	187,381	812,000	300,000	373,000		
A 2250 472 07 0000	TUITION - OTHER	470,703	500,000	460,000	650,000		
A 2250 480 07 5300	TEXTBOOK - CSE	-	5,500	100	5,000		
A 2250 490 07 4000	BOCES SERVICES	659,990	524,000	570,000	504,261		
		<u>6,564,185</u>	<u>7,332,752</u>	<u>6,628,013</u>	<u>7,453,902</u>	<u>121,150</u>	<u>1.7%</u>

Occupational Education

Funds are budgeted for students who attend the Occupational Education Program at BOCES. While there has been a continued interest among high school students to participate in this occupational training, the total number of participants is reduced for the 2012-13 year.

BUDGET CODE	DESCRIPTION	ACTUAL 10/11	BUDGET 11/12	ESTIMATED ACTUAL 11/12	BUDGET 12/13	\$ CHANGE	% CHANGE
A 2280 150 00 1100	SALARY	117,041	-	-	-		
A 2280 450 04 5000	MATERIALS & SUPPLIES	75	1,200	150	1,200		
A 2280 490 00 4000	BOCES SERVICES - OCCUPATIONAL ED	509,640	506,720	360,000	241,722		
		<u>626,756</u>	<u>507,920</u>	<u>360,150</u>	<u>242,922</u>	<u>(264,998)</u>	<u>-52.2%</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.

BUDGET CODE	DESCRIPTION	ACTUAL 10/11	BUDGET 11/12	ESTIMATED ACTUAL 11/12	BUDGET 12/13	\$ CHANGE	% CHANGE
A 2330 400 07 4000	CONTRACTUAL SERVICES-SPECIAL SCHOOLS	-	45,000	40,000	45,000	-	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.

Costs for AV expenses are included in this area also.

BUDGET CODE	DESCRIPTION	ACTUAL 10/11	BUDGET 11/12	ESTIMATED ACTUAL 11/12	BUDGET 12/13	\$ CHANGE	% CHANGE
A 2610 150 00 1100	SALARIES	187,854	199,271	199,271	202,351		
A 2610 150 00 1200	SALARIES - TEACHING ASSISTANT	68,950	72,119	72,119	74,216		
A 2610 160 00 1400	SALARIES - LIBRARY AIDE	28,774	26,268	26,358	23,135		
A 2610 400 01 4000	CONTRACTUAL EXPENSE - CES	497	500	500	500		
A 2610 400 04 4000	CONTRACTUAL EXPENSE - WMS & WHS	174	450	100	450		
A 2610 450 01 5000	MATERIALS & SUPPLIES - CES	200	200	250	300		
A 2610 450 02 5000	MATERIALS & SUPPLIES - HES	328	600	100	600		
A 2610 450 04 5000	MATERIALS & SUPPLIES - WMS & WHS	3,318	3,000	2,500	3,000		
A 2610 450 01 5130	PERIODICALS - CES	549	500	500	600		
A 2610 450 02 5130	PERIODICALS - HES	508	700	600	700		
A 2610 450 04 5130	PERIODICALS - WMS & WHS	1,177	1,500	750	1,500		
A 2610 460 01 5000	LIBRARY AV MATERIALS - CES	499	500	500	500		
A 2610 460 02 5000	LIBRARY AV MATERIALS - HES	-	600	600	600		
A 2610 460 04 5000	LIBRARY AV MATERIALS - WMS & WHS	450	6,890	1,000	5,835		
A 2610 460 01 5300	BOOKS - CES	2,384	2,400	2,400	2,400		
A 2610 460 02 5300	BOOKS - HES	3,718	4,000	4,000	4,000		
A 2610 460 04 5300	BOOKS - WMS & WHS	12,239	13,000	13,000	13,000		
A 2610 490 07 4000	BOCES SERVICES	24,462	25,200	34,000	25,200		
		<u>336,081</u>	<u>357,698</u>	<u>358,548</u>	<u>358,887</u>	<u>1,189</u>	<u>0.3%</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 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. 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.

BUDGET CODE	DESCRIPTION	ACTUAL 10/11	BUDGET 11/12	ESTIMATED ACTUAL 11/12	BUDGET 12/13	\$ CHANGE	% CHANGE
A 2630 160 04 1400	COMPUTER AIDE	48,271	49,719	74,910	90,786		
A 2630 220 07 2000	COMPUTER HARDWARE - INSTRUCTIONAL	7,503	15,000	-	-		
A 2630 450 07 5000	MATERIALS & SUPPLIES	33,135	35,000	30,000	35,000		
A 2630 461 07 5000	COMPUTER SOFTWARE - DW	22,828	31,000	31,000	31,000		
A 2630 490 07 4000	BOCES SERVICES	693,145	438,633	510,000	547,566		
		<u>804,882</u>	<u>569,352</u>	<u>645,910</u>	<u>704,352</u>	<u>135,000</u>	<u>23.7%</u>

Guidance – Regular Day

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

BUDGET CODE	DESCRIPTION	ACTUAL 10/11	BUDGET 11/12	ESTIMATED ACTUAL 11/12	BUDGET 12/13	\$ CHANGE	% CHANGE
A 2810 150 00 1100	SALARIES	751,354	699,396	701,826	707,884		
A 2810 150 00 1150	SALARIES - GUIDANCE OTHER	568	-	2,500	-		
A 2810 150 04 1120	SALARIES - SUMMER WHS	11,810	15,000	17,529	15,000		
A 2810 150 05 1120	SALARIES - SUMMER WMS	15,264	15,000	15,598	15,000		
A 2810 160 07 1500	SALARIES - GUIDANCE CLERICAL	103,670	106,885	68,312	62,292		
A 2810 400 07 4000	CONTRACTUAL EXPENSE	-	1,280	1,280	1,280		
A 2810 400 07 4001	PRINTING	1,245	1,000	1,000	700		
A 2810 400 07 4002	TESTING	-	-	-	-		
A 2810 400 07 4003	PROGRAMS AND SERVICES	3,599	5,110	5,000	5,000		
A 2810 450 04 5000	MATERIALS/SUPPLIES - WHS	427	500	800	800		
A 2810 450 05 5000	MATERIALS/SUPPLIES - WMS	1,758	700	750	1,000		
A 2810 450 04 5400	POSTAGE	-	1,000	500	2,190		
		889,694	845,871	815,095	811,146	(34,725)	-4.1%

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 10/11	BUDGET 11/12	ESTIMATED ACTUAL 11/12	BUDGET 12/13	\$ CHANGE	% CHANGE
A 2815 160 07 1100	SALARIES - HEALTH SERVICE RN	232,992	228,053	272,000	253,050		
A 2815 160 07 1150	SALARIES - NURSE SUBSTITUTES	-	-	1,000	-		
A 2815 400 07 4000	CONTRACTUAL SERVICES - PHYSICIANS	21,185	28,000	28,000	28,000		
A 2815 400 07 4001	HEALTH SERVICE - OTHER SCHOOLS	102,894	130,000	100,000	130,000		
A 2815 450 01 5000	MATERIALS & SUPPLIES - CES	412	500	791	1,000		
A 2815 450 02 5000	MATERIALS & SUPPLIES - HES	568	700	760	700		
A 2815 450 04 5000	MATERIALS & SUPPLIES - WHS	916	1,100	1,030	1,100		
A 2815 450 05 5000	MATERIALS & SUPPLIES - WMS	163	200	405	200		
A 2815 450 07 5000	MATERIALS & SUPPLIES - PAROCHIAL	-	5,000	2,800	5,000		
		<u>359,130</u>	<u>393,553</u>	<u>406,786</u>	<u>419,050</u>	<u>25,497</u>	<u>6.5%</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 10/11	BUDGET 11/12	ESTIMATED ACTUAL 11/12	BUDGET 12/13	\$ CHANGE	% CHANGE
A 2820 150 00 1100	SALARIES	488,172	494,265	494,764	398,098		
A 2820 150 00 1120	SALARIES - SUMMER	522	10,000	4,862	10,000		
A 2820 450 01 5145	MATERIALS & SUPPLIES - CES	-	200	-	200		
A 2820 450 02 5145	MATERIALS & SUPPLIES - HES	154	200	200	200		
A 2820 450 04 5145	MATERIALS & SUPPLIES - WHS	194	1,500	800	750		
A 2820 450 05 5145	MATERIALS & SUPPLIES - WMS	-	400	200	400		
		<u>489,042</u>	<u>506,565</u>	<u>500,826</u>	<u>409,648</u>	<u>(96,917)</u>	<u>-19.1%</u>
A 2825 150 00 1100	SALARIES	<u>191,646</u>	<u>99,858</u>	<u>99,857</u>	<u>102,887</u>	<u>3,029</u>	<u>3.0%</u>

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 10/11	BUDGET 11/12	ESTIMATED ACTUAL 11/12	BUDGET 12/13	\$ CHANGE	% CHANGE
A 2850 150 07 1100	SALARIES - CO CURRICULAR ACTIVITIES	189,301	210,000	200,000	210,000		
A 2850 150 07 1900	CHAPERONES	48,695	11,036	40,000	11,036		
A 2850 160 07 1630	SALARIES - CUSTODIAL OT	-	-	7,500	-		
		<u>237,996</u>	<u>221,036</u>	<u>247,500</u>	<u>221,036</u>	<u>-</u>	<u>0.0%</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.

Uniforms, equipment, awards and supplies for teams are included in this category. Compensation for an athletic trainer is included.

BUDGET CODE	DESCRIPTION	ACTUAL 10/11	BUDGET 11/12	ESTIMATED ACTUAL 11/12	BUDGET 12/13	\$ CHANGE	% CHANGE
A 2855 150 07 1000	SALARIES - ATHLETIC DIRECTOR	135,642	134,785	134,785	134,785		
A 2855 150 07 1900	CHAPERONES - ATHLETIC	49,349	37,628	45,000	38,000		
A 2855 150 07 1950	SALARIES - COACHES	320,311	311,000	311,000	311,000		
A 2855 160 07 1500	SALARIES - CLERICAL	42,307	45,082	45,082	96,727		
A 2855 160 07 1630	SALARIES - CUSTODIAL OT	-	-	12,000	-		
A 2855 200 07 2000	EQUIPMENT	6,765	15,800	8,500	9,000		
A 2855 400 07 4000	CONTRACTUAL EXPENSE	30,585	39,800	41,000	10,675		
A 2855 400 07 4001	SECURITY	-	3,000	1,000	3,000		
A 2855 400 07 4002	ATHLETIC MEDICAL EXP	2,554	5,500	4,269	5,500		
A 2855 400 07 4003	UNIFORM RECONDITIONING	19,511	17,800	17,800	14,300		
A 2855 400 07 4004	GAME ENTRY FEES	5,717	5,500	7,400	5,500		
A 2855 400 07 4005	LEAGUE DUES	2,495	14,500	14,500	10,500		
A 2855 400 07 4700	CONFERENCES & TRAVEL	16,795	2,800	2,500	4,800		
A 2855 450 07 5000	MATERIALS & SUPPLIES	56,321	50,298	55,000	42,500		
A 2855 450 07 5001	MATERIALS & SUPPLIES - AD OFFICE	1,381	1,500	1,500	1,500		
A 2855 450 07 5185	AWARDS	4,096	7,500	4,500	6,500		
A 2855 490 07 4000	BOCES SERVICES	70,743	75,000	75,000	74,395		
		764,572	767,493	780,836	768,682	1,189	0.2%

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 10/11	BUDGET 11/12	ESTIMATED ACTUAL 11/12	BUDGET 12/13	\$ CHANGE	% CHANGE
A 5510 160 07 1000	SALARIES	36,400	37,492	37,492	37,492		
A 5510 160 07 1500	SALARIES	25,472	25,876	26,304	25,876		
A 5510 400 07 4000	CONTRACTUAL SERVICES	10,244	20,000	15,000	2,500		
A 5510 400 07 4800	COPIER EXPENSE	-	650	650	650		
A 5510 450 07 5400	POSTAGE	-	500	500	500		
		<u>72,116</u>	<u>84,518</u>	<u>79,946</u>	<u>67,018</u>	<u>(17,500)</u>	<u>-20.7%</u>
A 5540 400 07 4000	CONTRACT BUSES - IN DISTRICT	1,244,569	1,162,600	1,337,900	1,250,000		
A 5540 400 07 4001	CONTRACT BUSES - OUT OF DISTRICT	554,436	605,246	404,320	609,000		
A 5540 400 07 4002	CONTRACT BUSES - FUEL OIL	89,376	200,000	100,000	100,000		
A 5540 400 07 4003	TRANSPORTATION - ACADEMIC FIELD TRIPS	42,603	24,392	24,000	25,000		
A 5540 400 07 4004	TRANSPORTATION - ATHLETIC TRIPS	127,048	136,000	136,000	145,000		
A 5581 490 07 4000	BOCES SERVICES	367,515	392,000	280,000	305,516		
		<u>2,425,548</u>	<u>2,520,238</u>	<u>2,282,220</u>	<u>2,434,516</u>	<u>(85,722)</u>	<u>-3.4%</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 2012-2013 is estimated at 18.7%.

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 2012-2013 is 11.84% of reportable salaries.

Social Security

For the calendar year 2012, the social security tax rate remains at 7.65%. The maximum wage subject to the Social Security tax increased to \$110,100. 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 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 8.5%. 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 10/11	BUDGET 11/12	ESTIMATED ACTUAL 11/12	BUDGET 12/13	\$ CHANGE	% CHANGE
A 9010 800 07 0000	NYS EMPLOYEE RETIREMENT SYSTEM	414,431	630,000	576,000	675,000		
A 9020 800 07 0000	NYS TEACHERS RETIREMENT SYSTEM	2,115,570	2,580,000	2,550,000	2,790,000		
A 9030 800 07 0000	SOCIAL SECURITY	1,919,239	2,050,000	2,000,000	2,035,000		
A 9040 800 07 0000	WORKMEN'S COMPENSATION	124,475	126,000	134,803	147,000		
A 9050 800 07 0000	UNEMPLOYMENT INSURANCE	74,735	195,000	130,000	200,000		
A 9060 800 07 8000	HEALTH INSURANCE	3,622,147	3,925,000	3,750,000	4,300,000		
A 9060 800 07 8010	HEALTH INSURANCE BUY OUT	414,744	410,000	390,000	425,000		
A 9060 800 07 8020	MEDICARE B REIMBURSEMENT	173,799	170,000	183,200	170,000		
A 9070 800 07 0000	EMPLOYEE BENEFIT FUND	447,609	475,000	420,000	450,000		
A 9089 800 07 8510	EMPLOYEE BENEFIT FUND ADMINISTRATION	8,715	9,200	8,300	9,200		
A 9089 800 07 8520	RETIREMENT INCENTIVE/OTHER BENEFITS	196,990	151,345	50,000	320,000		
		<u>9,512,453</u>	<u>10,721,545</u>	<u>10,192,303</u>	<u>11,521,200</u>	<u>799,655</u>	<u>7.5%</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. These bonds were refinanced this year to yield an annual net savings of approximately \$60,000 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 10/11	BUDGET 11/12	ESTIMATED ACTUAL 11/12	BUDGET 12/13	\$ CHANGE	% CHANGE
A 9711 600 00 0000	PRINCIPAL - SCHOOL CONSTRUCTION	1,150,000	1,195,000	1,250,000	1,335,000		
A 9711 700 00 0000	INTEREST - SCHOOL CONSTRUCTION	824,495	778,380	666,425	583,382		
A 9714 600 00 0000	PRINCIPAL - TAX CERT BONDS	700,000	665,000	665,000	650,000		
A 9714 700 00 0000	INTEREST - TAX CERT BONDS	416,499	415,053	390,053	363,050		
		<u>3,090,994</u>	<u>3,053,433</u>	<u>2,971,478</u>	<u>2,931,432</u>	<u>(122,001)</u>	<u>-4.0%</u>
A 9760 700 00 0000	INTEREST - TAN	6,464	20,000	4,096	20,000	-	0.0%

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 repair, replacement, 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 2012-2013 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 10/11</u>	<u>BUDGET 11/12</u>	<u>ESTIMATED ACTUAL 11/12</u>	<u>BUDGET 12/13</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
A 9901 900 00 0000	TRANSFER TO SPECIAL AID FUND	24,611	130,000	50,000	50,000		
A 9950 900 00 0000	TRANSFER TO CAPITAL FUND	300,000	300,000	300,000	300,000		
		<u>324,611</u>	<u>430,000</u>	<u>350,000</u>	<u>350,000</u>	<u>(80,000)</u>	<u>-18.6%</u>

THREE PART BUDGET INFORMATION

	2012/2013 BUDGET				2011/2012 BUDGET			
	Budget	Administrative	Program	Capital	Budget	Administrative	Program	Capital
Board of Education	34,425	34,425	-	-	39,925	39,925	-	-
District Clerk	71,900	71,900	-	-	71,900	71,900	-	-
District Meeting	20,000	20,000	-	-	9,700	9,700	-	-
Central Administration	350,954	350,954	-	-	352,044	352,044	-	-
Business Administration	356,628	356,628	-	-	356,486	356,486	-	-
Auditing	69,500	69,500	-	-	67,000	67,000	-	-
Treasurer	98,260	98,260	-	-	98,260	98,260	-	-
Legal	177,700	88,850	88,850	-	205,200	102,600	102,600	-
Personnel	106,320	106,320	-	-	103,620	103,620	-	-
Public Information	61,100	61,100	-	-	54,750	54,750	-	-
Operations of Plant	2,165,993	130,730	-	2,035,263	2,207,777	99,730	-	2,108,047
Maintenance of Plant	590,284	-	-	590,284	578,983	-	-	578,983
Special Items	774,760	629,760	-	145,000	861,450	726,450	-	135,000
Total General Support	4,877,824	2,018,427	88,850	2,770,547	5,007,095	2,082,465	102,600	2,822,030
Curriculum Development	440,258	440,258	-	-	394,029	394,029	-	-
Supervision	1,451,299	1,451,299	-	-	1,262,615	1,262,615	-	-
Instruction	15,303,941	-	15,303,941	-	16,184,429	-	16,184,429	-
Special Education	7,453,902	145,000	7,308,902	-	7,332,752	142,851	7,189,901	-
Occupational Educations	242,922	-	242,922	-	507,920	-	507,920	-
Library and Audio Visual	403,887	-	403,887	-	402,698	-	402,698	-
Computer Asst Instruction	704,352	-	704,352	-	569,352	-	569,352	-
Guidance	811,146	-	811,146	-	845,871	-	845,871	-
Health Services	419,050	-	419,050	-	393,553	-	393,553	-
Psychology/Social Work	512,535	-	512,535	-	606,423	-	606,423	-
CoCurricular Activities	221,036	-	221,036	-	221,036	-	221,036	-
Interscholastic Athletics	768,682	134,785	633,897	-	767,493	134,785	632,708	-
Total Instruction	28,733,010	2,171,342	26,561,668	-	29,488,171	1,934,280	27,553,891	-
Transportation	67,018	37,492	29,526	-	84,518	37,492	47,026	-
Contract Transportation	2,434,516	-	2,434,516	-	2,520,238	-	2,520,238	-
Total Transportation	2,501,534	37,492	2,464,042	-	2,604,756	37,492	2,567,264	-
Employee Benefits	11,521,200	1,289,222	9,841,409	390,569	10,721,545	1,199,741	9,158,344	363,460
Debt Service	2,951,432	-	-	2,951,432	3,073,433	-	-	3,073,433
Transfers	350,000	-	50,000	300,000	430,000	-	130,000	300,000
Total Undistributed	14,822,632	1,289,222	9,891,409	3,642,001	14,224,978	1,199,741	9,288,344	3,736,893
Total Budget	50,935,000	5,516,483	39,005,969	6,412,548	51,325,000	5,253,978	39,512,099	6,558,923

Administrative Cap Calculation

Administrative Component	5,516,483	5,253,978
Administrative and Program Components	44,522,452	44,766,077
Administrative Cap for Contingency	12.4%	11.7%

Administrative Compensation Information

Salary

Superintendent of Schools	230,000
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Benefits

TRS	25,553
Health Insurance	15,200
FICA/Medicare	17,595
Life, Vision & Dental Coverage	3,300
Auto Allowance	2,500
Disability Insurance	2,050
	<hr/>
	66,198

Other Supervisory and Administrative Employees Receiving \$123,000 of More in Salary Only:

Building Principal	172,316
Building Principal	165,000
Building Principal	164,419
Building Principal	142,984
Director of Curriculum and Instruction	159,875
Director of Special Education	145,000
Assistant Principal	132,041
Director of Athletics and Health	134,785
Business Manager	133,900
Assistant Principal	127,567

Property Tax Report Card

	<u>Budgeted</u> 2011/12	<u>Budgeted</u> 2012/13	<u>Percent</u> <u>Change</u>
Total Spending	51,325,000	50,935,000	-0.76%
School Tax Levy Limit		43,360,213	
Permissible Exclusions to the School Levy Limit		1,895,243	
Proposed School Year Tax Levy (not including Permissible Exclusions)		43,360,213	
Total School Tax Levy (including Permissible Exclusions to the School Tax Levy Limit)	44,184,500	45,255,456	2.42%
Public School Enrollment	1,960	1,922	-1.94%
Consumer Price Index			3.20%
	<u>Actual</u> 2011/2012	<u>Estimated</u> 2012/2013	
Restricted Fund Balance	3,565,662	4,262,600	
Assigned Appropriated Fund Balance	1,280,118	100,000	
Unrestricted Fund Balance	2,052,998	2,037,400	
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 available at:

<https://reportcards.nysed.gov/schools.php?district=800000035375&year=2011>

Exemption Impact Report

Assessment Year: 2011

County: WESTCHESTER
SWIS Code: 5534

Town Value Report

Municipality: MT. PLEASANT
Total Assessed Val: 48,389,657
Uniform Percentage: 1.53

Equalized Total Assessed Value = 3,162,722,679

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	1.07
13100	CTY OWNED	RPTL 406(1)	8	18,088,235	0.57
13500	TWN WITHIN	RPTL 406(1)	96	13,681,372	0.43
13650	VILLAGE OWN	RPTL 406(1)	4	5,075,163	0.16
13800	SCHOOL DIS	RPTL 408	3	76,000,000	2.40
13870	SPEC DIST	RPTL 410	14	7,311,764	0.23
19950	MUNI RAIL	RPTL 456	7	12,936,274	0.41
25110	RELIG PROP	RPTL 420-a	13	118,480,392	3.75
25120	EDUCATION	RPTL 420-a	10	81,179,738	2.57
25130	CHARITIES	RPTL 420-a	3	78,535,947	2.48
25230	N/P IMPROV	RPTL 420-a	5	6,983,660	0.22
26100	VET ORGAN	RPTL 452	1	735,294	0.02
27350	CEMETARIES	RPTL 446	6	12,120,915	0.38
41101	VETERANS	RPTL 458	134	22,573,071	0.71
41123	WAR VET	RPTL 458-a	220	5,272,875	0.17
41131	COMBAT VET	RPTL 458-a	1	40,000	0.00
41133	COMBAT VET	RPTL 458-a	164	6,543,202	0.21
41143	DISABL VET	RPTL 458-a	20	1,087,647	0.03
41161	COLD WAR VET	RPTL 458-b	36	1,940,457	0.06
41171	DIS. COLD WAR VET	RPTL 458-b	1	18,169	0.00
41400	CLERGY	RPTL 460	1	39,215	0.00
41641	Vol Fire/Amb CT	RPTL 466-c, d, f	22	1,070,588	0.03
41800	AGED-ALL	RPTL 467	138	26,750,784	0.85
41801	AGED-CT	RPTL 467	2	416,666	0.01
41803	AGED- T	RPTL 467	30	5,752,745	0.18
41930	Disabled ALL	RPTL 459-c	4	732,810	0.02
47700	FALLOUT	RPTL 479	1	32,679	0.00
Total Exemptions (No System EX's)			969	537,308,158	16.99
Total Exemptions (with System EX's)			969	537,308,158	16.99

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: _____

Mt. 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 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.