

Nyack Union Free School District

Budget Presentation Detail

Fiscal Year: 2013

Fund: A GENERAL FUND

Budget Account	Description	2010-2011 Actual Expenditure	2011-2012 Adopted Budget	2011-2012 Revised Budget	2012-2013 Proposed Budget	Dollar Change
1010 BOARD OF EDUCATION						
1010-413-00-0071	POLICY SERVICE	4,500	4,100	4,100	4,500	400
	Funds are allocated to keep our policy manual current.					
1010-447-00-0071	TRAVEL & CONFERENCE	9,513	10,000	10,500	10,000	-500
	Educational organizations conduct conferences, workshops, and other types of meetings during the year that Board of Education members attend. The funds included here cover the costs of lodging, meals, travel and registration fees. The types of conferences that our Board Members attend for professional development include workshops sponsored by the State Education Department for Board Presidents and new Board members, the New York State School Boards Annual Conference held in October for Board Members and administrators, and regional workshops on budget, personnel management, negotiations, special education and current legislation. Funds are also provided for Board Trustees to attend school related and special events or functions.					
1010-450-00-0071	SUPPLIES/MATERIALS	5,388	8,250	8,250	8,250	0
	Includes funds for supplies needed to conduct the Board's on-going operation. Items purchased with these funds include Board stationery, envelopes, notebooks, folders, nameplates for new Board members, periodicals, and publications such as the American School Board Journal, Education Law and copies of the Tower yearbook for Board members. This line also covers the cost of caps and gowns at graduation and refreshments for Board events.					
	1010 FUNCTION SUBTOTAL	19,401	22,350	22,850	22,750	- 100
1040 DISTRICT CLERK						
1040-160-00-0071	SUPPORT STAFF SALARIES	30,187	30,566	30,566	20,000	-10,566
	The District Clerk is the clerk to the Board of Education and is responsible for all duties prescribed by law. The clerk attends all regular and special meetings of the Board and records and preserves all minutes of these meetings as well as the administration of voter registration and the annual meeting. The reduction in this code is attributable to the upcoming retirement of our District Clerk.					
1040-450-00-0071	SUPPLIES/MATERIALS	677	1,100	1,100	1,100	0
	This category includes funds for the recording of the official minutes of Board of Education meetings, paper, binders and folders.					
	1040 FUNCTION SUBTOTAL	30,864	31,666	31,666	21,100	- 10,566
1060 DISTRICT MEETING						

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1060 DISTRICT MEETING						
1060-418-00-0000	DISTRICT VOTE	13,344	15,000	15,000	15,000	0
<p>The Board of Education is required by law to hold an annual meeting at which time the community votes on the annual school budget as well as on the election of trustees. Electronic computerized scanners are in our four election districts. The voting equipment is rented from the Towns of Clarkstown and Orangetown. By law, the annual meeting must be held on the third Tuesday in May. In addition, the School Board is required to hold a public hearing not more than 14 nor less than 7 days before the vote. Legal notices must be published four times within seven weeks preceding the public hearing and the first notice must appear at least 45 days prior to the annual meeting. Notices of the hearing and the annual meeting must be published in the District's official newspaper (The Journal News) four times prior to the vote. Additionally, funds are included here to cover the salaries of election clerks to work at each of the four polling places on the day of the annual school district election and budget vote. We incur the cost of voting equipment, registration cards, absentee ballot material, paper ballots (55 cents/paper ballot), and other materials used in the registration of voters for budget/referendum votes and election of trustees. The District also assists the trustees of the public libraries with their annual meeting and vote by preparing the voter registration books, mailing absentee ballots and arranging for the delivery of the voting equipment.</p>						
1060 FUNCTION SUBTOTAL		13,344	15,000	15,000	15,000	0
1240 CHIEF SCHOOL ADMINISTRATOR						
1240-150-00-0072	SALARIES ADMINISTRATIVE	222,791	235,000	235,000	239,700	4,700
<p>Under State Education Law, the Superintendent of Schools is the chief executive officer of a public school district and is responsible to enforce all provisions of law and all rules and regulations relating to the management of the schools. The Superintendent's salary is based on the terms and conditions of the contract between the Board of Education and the Superintendent. As part of the administrative restructuring of central administration for 2012-2013, the Superintendent of Schools will have greater involvement in instruction, curriculum and technology.</p>						
1240-160-00-0072	SUPPORT STAFF SALARIES	97,866	98,278	98,278	68,278	-30,000
<p>This line item covers the salary of the secretary to the Superintendent of Schools. The change in this code is attributable to reorganization of central office responsibilities resulting in the reassignment of a part-time clerical position to cover the front office reception area.</p>						
1240-447-00-0072	CONFERENCE & MEMBERSHIP	3,370	8,200	8,200	8,200	0
<p>Funds are provided here for the Superintendent's membership in professional organizations and attendance at conferences and meetings such as those conducted by the NYS Council of School Superintendents, American Association of School Administrators, and the NYS School Board Conference. Also included are funds to attend school related activities.</p>						
1240-450-00-0072	SUPPLIES/MATERIALS	458	2,250	2,250	2,250	0
<p>The cost of general supplies for the Office of the Superintendent is included here such as paper, binders, stationery and professional magazines.</p>						
1240 FUNCTION SUBTOTAL		324,485	343,728	343,728	318,428	- 25,300
1310 BUSINESS ADMINISTRATION						

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1310 BUSINESS ADMINISTRATION						
1310-150-00-0074	SALARIES-ADMINISTRATIVE	187,387	187,387	187,387	187,387	0
	This code reflects the salary of the Assistant Superintendent for Business who is responsible for all financial matters including budget preparation, oversight of accounting, payroll, purchasing, food service, transportation, facilities, capital building projects, labor negotiations, and the District's insurance programs (including employee benefits). The District's health and safety program is administered by the Assistant Superintendent for Business. In addition, as part of the restructuring of central administration for 2012-2013, the Assistant Superintendent for Business will assume responsibility for classified personnel, employee benefits, employee attendance and technology.					
1310-411-00-0070	CONTRACTUAL & OTHER	240	1,000	1,000	1,000	0
	This line covers the cost of membership in professional organizations as well as attendance at school related events.					
1310-447-00-0074	TRAVEL & CONFERENCE	2,796	4,000	4,000	4,000	0
	Travel expenses related to school business and attendance at conferences such as the Association of School Business Officials, State Aid Planning workshops and regional meetings.					
1310-450-00-0074	SUPPLIES/MATERIALS	1,249	2,250	2,250	2,250	0
	This line covers the cost of general supplies for the Office of the Assistant Superintendent for Business such as paper, binders, stationery and professional magazines.					
1310 FUNCTION SUBTOTAL		191,672	194,637	194,637	194,637	0
1320 AUDITING						
1320-418-00-0000	CLAIMS AUDITOR	10,481	15,500	15,500	15,500	0
	State law mandates all claims for payment be audited by a Claims Auditor to ensure proper documentation and compliance with Board of Education policy.					
1320-419-00-0000	INTERNAL AUDITOR	26,400	11,500	11,500	13,500	2,000
	State law mandates that an Internal Auditor assess our system of internal controls and prepare an annual risk assessment report for the Board of Education.					
1320-420-00-0000	EXTERNAL AUDITOR	33,955	31,000	31,000	32,500	1,500
	In accordance with Section 36 of the General Municipal Law, school districts with eight (8) or more teachers must obtain an annual audit of records by an independent certified public accountant. A copy of the certified audit is furnished to the State Education Department each year in the format prescribed by the Commissioner of Education.					
1320 FUNCTION SUBTOTAL		70,836	58,000	58,000	61,500	3,500

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1345 PURCHASING						
1345-164-00-0045	SUPPORT STAFF SALARIES	346,970	352,758	352,758	382,264	29,506
	This portion of the budget provides for the operation of the District's business department including accounting, accounts payable, payroll, purchasing operations, and other clerical support including the Secretary to the Assistant Superintendent for Business. The change in this code is reflective of the central office administrative restructuring and the reassignment of a clerical person to assist in the area of employee benefits and employee attendance.					
1345-412-00-0045	LEGAL NOTICES	666	1,500	1,500	1,500	0
	Legal notices and bids are published in the official District newspaper, The Journal News.					
1345-430-00-0045	CONTRACTUAL	26,783	18,700	18,700	18,700	0
	This includes costs associated with bidding and on-line ordering, programming assistance on our accounting/financial system, medicaid reimbursement services, and financial advisors when the District must issue debt for cash flow purposes or to finance capital projects.					
1345-450-00-0045	SUPPLIES/MATERIALS	3,633	5,000	4,800	5,000	200
	This item includes supplies for business office functions such as W-2's, 1099's and check stock.					
	1345 FUNCTION SUBTOTAL	378,052	377,958	377,758	407,464	29,706
1420 LEGAL						
1420-418-00-0000	PROF & TECH SERVICES	185,009	250,000	250,000	250,000	0
	The school attorney is appointed annually by the Board of Education at its reorganizational meeting. Services provided by the school attorney include attendance at Board meetings upon request, consultation on legal matters, negotiations, preparing written opinions as requested by the Board of Education or the Superintendent of Schools, drafting, reviewing and interpreting contracts, investigating errors of assessment, representing the District in proceedings before the Commissioner of Education or the courts, involvement in arbitration and grievances, issues dealing with capital projects, tax certioraris, and other legal matters. The attorney prepares the legal papers and represents the District in court when necessary. Funds are allocated for bond counsel to handle specialized legal matters pertaining to the issuance of debt instruments. This code is also used to cover the District's portion of arbitrator's fees when a labor matter must be heard by the Public Employees Labor Relations Board.					
	1420 FUNCTION SUBTOTAL	185,009	250,000	250,000	250,000	0
1430 PERSONNEL						

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1430 PERSONNEL						
1430-150-00-0073	SALARIES-ADMINISTRATIVE	187,387	187,387	187,387	0	-187,387
	This position is eliminated in the 2012-13 school budget. The function of personnel administration will be split between other administrative positions. Accordingly, the decrease in this code reflects the restructuring of central administration.					
1430-160-00-0073	SUPPORT STAFF SALARIES	92,178	96,685	96,685	0	-96,685
	As part of the 2012-2013 restructuring of central administration, the responsibilities of the personnel function have been split between two Assistant Superintendents and the clerical staff previously dedicated to the Personnel Office have been reassigned accordingly.					
1430-418-00-0073	ADVERTISING	8,015	10,000	9,000	10,000	1,000
	Funds are provided to advertise in newspapers as vacancies arise.					
1430-430-00-0073	FINGERPRINTING	3,847	5,000	5,000	5,000	0
	Funds are allocated to cover the cost of fingerprinting new employees, as prescribed by State law. The District also fingerprints volunteer chaperones that accompany staff and students on overnight extended field trips.					
1430-431-00-0073	CONTRACTUAL	2,417	7,500	7,500	7,500	0
	Funds are provided for employee medical/psychological evaluations when necessary.					
1430-450-00-0073	SUPPLIES/MATERIALS	6,188	6,500	6,500	6,500	0
	This code covers supplies needed for personnel administration, such as binders, paper, and stationery.					
1430-490-00-0065	BOCES AESOP	18,772	20,000	20,000	20,000	0
	The District subscribes to an electronic service through BOCES to register employee absences and assign substitute coverage when needed. This service also provides legal counsel to assist with unemployment hearings.					
1430-490-00-0071	BOCES LIVE SCAN	2,040	5,000	5,000	5,000	0
	We subscribe to a BOCES service to prepare fingerprinting for submission to the State using the Live Scan technology.					
1430-490-00-0073	BOCES RECRUITMENT	15,214	20,000	20,000	20,000	0
	Funds are provided for regional advertising for staff recruitment.					

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1430 FUNCTION SUBTOTAL		336,058	358,072	357,072	74,000	- 283,072
1480 PUBLIC INFORMATION AND SERVICES						
1480-160-00-0071	SUPPORT STAFF SALARIES	80,578	83,025	83,025	50,000	-33,025
	This portion of the budget provides for a Communications Specialist who is responsible for the District's public information program and related services, including preparation and distribution of brochures and other printed materials, news releases, ads, liaison with the news media and development of community relations programs. The Communications Specialist produces the copy and layouts for all the District's publications such as the community newsletter, budget brochure, school calendar and a summary of board meetings. This person also arranges for news coverage, answers inquiries from the public, responds to requests filed under the Freedom of Information Law, and serves as liaison between community groups and schools. The reduction in this code is due to attrition.					
1480-430-00-0071	CONTRACTUAL SERVICES	8,056	9,000	9,000	9,000	0
	Included in this item are funds for the printing of the community newsletter and special target publications as the need arises.					
1480-447-00-0071	TRAVEL & CONFERENCE	251	1,900	1,900	1,900	0
	Funds are provided for attendance at New York State School Board conferences, Rockland County Public Relations Association and other pertinent workshops.					
1480-450-00-0071	MATERIALS & SUPPLIES	250	400	1,450	400	-1,050
	Funds cover periodicals, publications, and paper.					
1480-490-00-0069	BOCES PRINTING	27,871	30,510	30,510	30,000	-510
	This code covers the cost of printing various forms used throughout the District such as hall passes, emergency cards, late bus passes, field trip forms, health forms, textbook loan cards, business cards, etc.					
1480-490-00-0071	BOCES PUBLIC INFO	0	3,000	3,000	3,000	0
	Graphic services for District publications from the BOCES Public Information Office.					
1480-490-11-0097	BOCES EMERGENCY ALERTS	9,102	9,800	11,100	9,500	-1,600
	This code covers the cost of the Connect Ed emergency system that we use to notify parents, staff, and students of school closings and other important information.					
1480 FUNCTION SUBTOTAL		126,108	137,635	139,985	103,800	- 36,185

1620 OPERATION OF PLANT

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1620 OPERATION OF PLANT						
1620-160-00-0060	SUPPORT STAFF SALARIES	419,147	468,004	468,004	512,185	44,181
	This line item provides for the salaries of 2.8 custodians/custodial workers at the High School as well as a maintenance mechanic and an administrative assistant in the Facilities Office. Also included here is the front-office coverage for the administration building and our technology support position.					
1620-163-00-0060	SALARIES OVERTIME	39,880	73,260	73,260	73,260	0
	This overtime code is used to cover weekend building checks to make sure the buildings are secure and building systems are functioning (such as boilers), as well as to provide coverage for evening events and community use of the buildings. Emergency call-in response (such as snow removal and alarm calls) is covered from this code. Funds are also allocated for help to perform summer painting and maintenance so the buildings are ready for the opening of school in September.					
1620-200-00-0060	EQUIPMENT	37,883	20,000	20,000	20,000	0
	This code is used for equipment purchases costing \$5,000 or more to maintain our buildings and grounds, classrooms, gymnasiums, cafeterias, etc.					
1620-426-00-0060	IMPROVEMENT GROUNDS	17,486	45,500	43,395	45,500	2,105
	This line item covers the cost of general field and refurbishing work.					
1620-427-00-0060	REPAIR OF EQUIPMENT	16,405	27,000	27,000	27,000	0
	These funds are used for on-going maintenance and building equipment repairs.					
1620-430-00-0060	CONTRACTUAL SERVICES	1,079,511	789,707	772,731	717,348	-55,383
	This code covers the cost of garbage collection and recycling, fire extinguisher service and replacement, boiler/burner service/temperature controls, elevator maintenance contract, contract electrical work and wiring, window washing, gym floor refinishing, plumbing/refrigeration /oven repairs, testing (such as water, radon, air, lead, indoor air quality), hazardous chemical removal, oil tank testing, fire inspection, roof repairs, tile and carpet replacement, fire alarm contract, burglar alarm contract, exterminator, vehicle repairs, on-going maintenance on heating system, sewer line repairs, chemicals for water heaters, repair to blinds and shades, pneumatic work and thermostats, gym/playground equipment repairs, inspection of stage curtains, master clock system and energy consulting services.					
1620-432-00-0060	RENTAL OF EQUIPMENT	882	3,000	3,000	3,000	0
	Funds are provided to rent equipment for special projects.					
1620-433-00-0060	CLEANING/CUSTODIAL	805,462	870,000	870,000	900,450	30,450
	This line item covers the cost of contractual custodial and cleaning services, including extra hours to cover school sponsored meetings and events.					

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1620 OPERATION OF PLANT						
1620-434-00-0060	GROUNDS & MAINTENANCE	343,653	323,000	333,000	335,000	2,000
	This line item covers the cost of contractual grounds & maintenance services. Two (2) grounds/maintenance workers are on site daily from 7:00 a.m. to 3:30 p.m. Grounds maintenance includes policing grounds for garbage, inspecting storm drains, weekly monitoring of underground fuel storage tanks, snow plowing and salting during the school day and general athletic field maintenance (painting lines, scarifying fields, installing pitcher's mounds, etc.). Maintenance duties include moving gym/athletic equipment, furniture, boxes, deliveries between schools, miscellaneous small repairs, and running errands. Funds are included for extra hours to cover functions such as setting up for home football games, graduations, moving-up ceremonies, etc.					
1620-444-00-0060	FUEL OIL	9,838	23,700	23,700	23,700	0
	The projected cost is based on the necessity to switch our dual burners to oil based on price fluctuations, shortages of natural gas or when directed to do so by Orange & Rockland.					
1620-445-00-0060	GAS	214,180	342,000	342,000	300,000	-42,000
	Natural gas is purchased through a cooperative bidding process including Orange and Rockland Counties. The reduction is due to savings achieved through favorable bid results.					
1620-446-00-0060	WATER	45,026	45,000	45,000	46,000	1,000
	Includes water consumption in all buildings, water for the field irrigation systems, and rental charges on the three fire hydrants at the High School.					
1620-447-00-0060	TRAVEL	115	1,000	1,000	1,000	0
	Mileage reimbursement for maintenance staff when personal vehicles are used.					
1620-448-00-0060	LIGHT & POWER	365,475	364,900	364,900	350,000	-14,900
	The District engages the services of an energy consultant and participates in a consortium with other school districts in Rockland and Orange Counties to competitively bid our electric and natural gas demand.					
1620-449-00-0060	TELEPHONE	115,109	97,000	97,000	100,000	3,000
	Telephone charges for District telephones include maintenance, services and repairs, and an annual maintenance agreement. The District applies annually and receives E-Rate funding on a portion of these costs.					
1620-451-00-0060	SUPPLIES & MATERIALS	108,346	85,500	85,000	85,500	500
	Includes electrical, various filters, heating and plumbing supplies necessary to maintain our school buildings.					

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1620 OPERATION OF PLANT						
1620-452-00-0060	CUSTODIAL SUPPLIES	39,663	36,000	36,000	36,000	0
	This code covers the cost of custodial supplies for each school building including paper products, hand soap, hand sanitizing wipes, etc.					
1620-453-00-0060	WINDOW REPLACEMENT	10,070	6,000	6,000	6,000	0
	This code covers the cost to have windows replaced when damaged or broken.					
1620-454-00-0060	PAINT SUPPLIES	1,932	5,000	5,000	5,000	0
	Paint, paint brushes and other painting supplies are purchased from this code. Most painting is scheduled as part of the summer maintenance projects.					
1620-455-00-0060	GROUNDS SUPPLIES	25,213	29,000	29,000	29,000	0
	This category includes the cost of supplies to maintain our grounds, including courtyards, playgrounds, shrubbery, flower beds, yards, etc.					
1620-456-00-0060	UNIFORMS	2,184	2,000	2,000	2,500	500
	This code covers the cost of providing uniforms to our custodial and security staff as per their negotiated labor agreement.					
1620-457-00-0060	BUILDING SUPPLIES	72,944	30,000	30,000	30,000	0
	These funds are used to purchase hardware, lumber, floor tiles, ceiling tiles and lockers as needed for District-wide projects.					
1620-490-00-0075	BOCES HEALTH & SAFETY	58,655	62,500	62,500	60,000	-2,500
	The District subscribes to this service through Rockland BOCES to help us provide a safe environment to all of the occupants of our District buildings. BOCES assists us with regulatory compliance issues associated with toxic substances, asbestos, indoor air quality, etc., as well as regulations of New York State PESH (Public Employees Safety and Health).					
	1620 FUNCTION SUBTOTAL	3,829,059	3,749,071	3,739,490	3,708,443	- 31,047
1670 CENTRAL PRINTING & MAILING						
1670-427-00-0061	REPAIR OF EQUIPMENT	644	2,000	2,000	2,000	0
	This line item covers the cost of contracted service repair of office equipment.					

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1670 CENTRAL PRINTING & MAILING						
1670-433-00-0061	LEASE OF EQUIPMENT	195,837	199,000	199,000	199,000	0
	This code covers the lease of our copying equipment in central administration and each school building. The copiers are leased through a State Contract installment purchase agreement. Except for staples, copier supplies are included under the agreement. Our agreement includes a semi-annual pooled impression allowance of 900,000, excluding seven machines with unlimited copies (one is located in each of the elementary schools and there are two in the High School and Middle School). When the District exceeds the allowance, overages are charged at a cost of \$.0076 per copy. District copiers are networked so print jobs can be sent electronically from computers to the copiers - saving on printer cartridges.					
1670-443-00-0061	POSTAGE	38,958	59,000	59,000	59,000	0
	The postage meter machine is maintained in the Administration Building. Included here is the cost for all regular mailings for the five schools and central administration.					
1670-450-00-0061	XEROX SUPPLIES	10,063	5,500	6,000	6,000	0
	This category includes all supplies used in central copying.					
1670-490-00-0076	BOCES DOCUTECH	11,291	24,500	24,500	24,000	-500
	Docutech is a central copying service offered through BOCES. When the District has large copying and reproduction needs, the job is sent to Docutech.					
	1670 FUNCTION SUBTOTAL	256,793	290,000	290,500	290,000	- 500
1910 UNALLOCATED INSURANCE						
1910-424-00-0000	LIABILITY INSURANCE	299,224	297,500	297,500	305,000	7,500
	The District is part of the New York Schools Insurance Reciprocal (NYSIR) with 334 other school districts across New York State. NYSIR is an insurance company that was founded by public school districts when many commercial carriers pulled out of the public school insurance market in the 1980's. Nyack UFSD was one of the founding districts that established NYSIR and has continually had a District representative serving on the NYSIR Board of Governors. Our insurance premiums cover the cost of property and liability insurance, multi-peril (vandalism), general liability and underground storage tanks. A builder's risk policy is also purchased during periods of capital construction and is funded through the capital fund. Liability insurance protects the District for claims for personal injury. Our automobile insurance policy includes collision and comprehensive (depending on age of vehicle) coverage for property damage and personal injury (under no-fault provisions of the law) should a District-owned maintenance vehicle be involved in an accident. Employee Fidelity Crime Insurance is required to protect the District in the unlikely event of employee theft of money. Excess Liability is an umbrella policy that takes effect on all claims over the basic coverage of the individual policies. Non-owned and hired vehicle coverage is maintained to provide protection for the occasional rental of vehicles for school purposes (this does not include coverage for the use of personal automobiles for school use). Student Accident Insurance is purchased through Pupil Benefits Plan, Inc. and provides limited medical coverage (parents' health insurance is primary) for student sustained injuries in school-sponsored activities, including athletics. The School Board Legal Policy protects the District from losses due to errors and omissions. Our Underground Storage Tank Policy covers the cost to remove contaminated soil in the event of a leak from one of our fuel oil tanks. Fire Insurance protects against loss due to fire and Boiler Insurance protects against accidents and equipment breakdown.					
	1910 FUNCTION SUBTOTAL	299,224	297,500	297,500	305,000	7,500

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1920 SCHOOL ASSOCIATION DUES						
1920-425-00-0071	SCHOOL ASSOCIATION DUES	18,548	19,000	19,000	19,000	0
<p>Fees for membership in state and local associations is included in this section of the budget - such as membership dues for the District to be a member of New York State School Boards Association (NYSSBA) and Rockland County School Boards Association. As a member of NYSSBA, for example, the District receives a monthly magazine, may attend Association seminars, legislation workshops and other meetings at a member rate which is generally lower than a non-member rate. We also receive free publications, services and advice on many matters pertaining to school operations. As a state-wide organization, NYSSBA lobbies for legislation that supports programs adopted by the Association at its annual convention. The District is a member of the following organizations:</p> <ul style="list-style-type: none"> Rockland County School Boards Association Rockland County Music Association Chamber of Commerce Arts Council of Rockland Lower Hudson Education Coalition Rockland Business Association National School Board Association New York State School Boards Association Mid Hudson School Study Council 						
1920 FUNCTION SUBTOTAL		18,548	19,000	19,000	19,000	0
1930 JUDGMENTS AND CLAIMS						
1930-428-00-0000	JUDGMENTS & CLAIMS	192,792	30,000	30,000	30,000	0
<p>Tax certioraris, court orders or negotiated settlements, small claim assessment reductions and payments for bi-sected properties are covered under this code.</p>						
1930 FUNCTION SUBTOTAL		192,792	30,000	30,000	30,000	0
1950 ASSESSMENTS ON SCHOOL PROPERTY						
1950-430-00-0000	ASSESSMENT SCH PROPERTY	58,849	66,000	66,000	66,000	0
<p>Sewer Rental - the cost for sewer capital charges by the towns of Clarkstown and Orangetown and annual sewer rental to the Village of Upper Nyack is included here. The capital charge for each school is based on the assessment of the school property.</p>						
1950 FUNCTION SUBTOTAL		58,849	66,000	66,000	66,000	0
1980 MTA PAYROLL TAX						

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Budget Account	Description	2010-2011 Actual Expenditure	2011-2012 Adopted Budget	2011-2012 Revised Budget	2012-2013 Proposed Budget	Dollar Change
1980 MTA PAYROLL TAX						
1980-430-00-0000	MTA PAYROLL TAX	120,002	122,000	122,000	0	-122,000
<p>Legislation was enacted beginning with the 2009-2010 school year, requiring public school districts to pay a tax to help support the Mass Transit Authority (34 cents on every \$100 of payroll). This law was recently reversed for public school districts so we are no longer subject to the MTA payroll tax.</p>						
1980 FUNCTION SUBTOTAL		120,002	122,000	122,000	0	- 122,000
1981 BOCES ADMINISTRATIVE COSTS						
1981-490-00-0077	BOCES ADMINISTRATIVE	205,605	211,051	211,051	233,275	22,224
<p>This code covers the District's share of the Central Administration operation cost of the Board of Cooperative Educational Services (BOCES). The proportion of the total cost assigned to each component district is the percentage of the county resident weighted average daily attendance (RWADA) of the district.</p>						
1981-490-00-0078	BOCES RENTALS & LEASE	90,056	89,500	89,500	86,000	-3,500
<p>Covered here is the District's share of the cost of the buildings of the BOCES Center and all rentals and leases of space from component districts. The total cost is prorated to each component school district in the county based on each district's percentage of the county RWADA (resident weighted average daily attendance) .</p>						
1981-490-00-0079	BOCES STATISTICAL SERVICE	0	500	500	500	0
<p>This service provides data on all settled labor contracts and comparative school data for public school districts in Rockland and Westchester County.</p>						
1981-490-00-0080	BOCES QUESTAR SERVICES	8,990	9,200	9,200	12,000	2,800
<p>This code covers the services of State Aid Planning, a service that provides timely information such as State Aid reporting deadlines and formula changes. Also covered here is the cost of our mandated actuarial valuation report on post employment benefits other than pensions (GASB 45).</p>						
1981 FUNCTION SUBTOTAL		304,651	310,251	310,251	331,775	21,524
2010 CURRICULUM DEV AND SUPERVISION						
2010-150-00-0000	SALARIES ADMINISTRATIVE	187,387	187,387	187,387	187,387	0
<p>This code covers the salary of the Assistant Superintendent for Instruction. This position is responsible for development of curriculum and effective teaching strategies, assessments and student learning objectives, common core, APPR, student data collection and reporting, etc.</p>						

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2010 CURRICULUM DEV AND SUPERVISION						
2010-151-00-0000	SALARIES CERTIFIED	352,406	319,030	162,033	162,033	0
	This code covers the salary of the Director of Physical Education, Health, Wellness and Athletics and the stipends to provide an instructional technology assistant in each school.					
2010-152-00-0000	CURRICULUM DEVELOPMENT	39,777	40,400	29,000	30,000	1,000
	This category includes salaries to support instructional initiatives and curriculum development designed to improve student achievement.					
2010-155-00-0000	TRANSLATORS	2,695	6,000	6,000	6,000	0
	This salary code is used to pay District employees when they work beyond the regular work day to perform verbal translations at meetings or to translate letters to go home to parents.					
2010-160-00-0000	SUPPORT STAFF SALARIES	347,305	379,572	319,569	191,127	-128,442
	This category includes secretarial support in the offices of instruction and athletics. Also included is clerical support for the function of chief information officer to comply with demographic, assessment and program filing requirements of the State's Student Information Repository System (SIRS). The decrease in this code is reflective of the restructuring of central administration and the reassignment of technology services.					
2010-420-00-0000	CONSULTANTS	0	15,000	15,000	14,200	-800
	The District contracts with consultants in specific areas of expertise to support curriculum projects as needed.					
2010-421-00-0000	CONSULTANT TRANSLATORS	700	10,000	3,000	10,000	7,000
	Consultant translators are used when we need written translation services.					
2010-422-00-0000	DISTANCE LEARNING	1,250	10,000	5,000	10,000	5,000
	Funds such as registration fees and long distance charges are provided to cover costs associated with bringing special programs into the classrooms through distance learning.					
2010-439-00-0000	STANDARDIZED TESTING	4,556	15,000	7,000	45,000	38,000
	Funds are provided to purchase and score a variety of assessments for various grades. The increase in this code is attributable to new assessments for student learning objectives.					

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2010 CURRICULUM DEV AND SUPERVISION						
2010-447-00-0000	TRAVEL & CONF ASST SUPT	4,167	5,000	5,000	5,000	0
2010-447-02-0000	TRAVEL & CONF ATHLETIC	383	5,000	5,000	5,000	0
The codes listed above cover contractual professional development, conferences and workshops.						
2010-450-00-0000	SUPPLIES/MATERIALS	7,106	7,500	7,500	7,500	0
Funds are allocated to include supplies such as copier paper, reference books, and office supplies needed to coordinate instructional initiatives and staff development.						
2010-451-00-0000	CURRICULUM SUPPLIES	8,308	5,500	5,500	5,500	0
Funds are provided for supplies needed for curriculum projects in the areas of elementary common core alignment, mathematics, science and college readiness.						
2010-452-00-0000	BULLYING PREVENTION K-12	2,622	700	700	1,000	300
Funds are allocated to purchase supplies and materials for our bullying prevention program.						
2010-480-00	TEXTBOOKS	29,960	40,100	40,100	47,000	6,900
Funds are allocated to purchase new textbooks to support curriculum development initiatives.						
2010-490-00-0082	BOCES CURRIC/INST COORD	0	0	0	73,024	73,024
Services will be purchased through BOCES to provide curriculum and instruction coordination. Services include review of assessment data, identifying instructional strategies, and planning targeted professional development to improve student performance. This service is eligible for BOCES aid.						
2010-490-11-0082	BOCES TEST SCORE	31,908	34,402	59,402	65,000	5,598
Funds are provided to purchase and score student tests.						
2010-490-11-0101	BOCES - COGNOS	26,440	28,068	28,068	52,500	24,432
COGNOS is an electronic system that allows us to maintain, retrieve and analyze student assessment and demographic data. This data is used in State reporting as well as instructional decision making. The District subscribes to a higher level of report access allowing us to link data analysis to test questions and access to comparative data for the entire region.						
2010 FUNCTION SUBTOTAL		1,046,970	1,108,659	885,259	917,271	32,012
2020 SUPERVISION-REGULAR SCHOOL						

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Budget Account	Description	2010-2011 Actual Expenditure	2011-2012 Adopted Budget	2011-2012 Revised Budget	2012-2013 Proposed Budget	Dollar Change
2020 SUPERVISION-REGULAR SCHOOL						
2020-150-00	INSTRUCTIONAL SALARIES	1,560,377	1,462,452	1,462,651	1,462,401	- 250
<p>This code covers the salaries of the Principals at each of the District's five schools. The Principals are responsible for the on-going operation of their buildings, the supervision of their staff, and educational leadership in their respective schools. The salaries of the Assistant Principals and Deans are also covered under this code.</p>						
2020-160-00	NON-INSTRUCTIONAL SALARIE	587,730	590,258	588,758	609,418	20,660
<p>Covered in the above items are funds for clerical staff in the offices of principals and assistant principals. The number of clerical positions in each school is related to the size of the enrollment, the teaching staff, and the volume of clerical duties in that building.</p>						
2020-164-00-0070	SUPPORT STAFF SALARIES	46,937	37,000	37,000	40,000	3,000
<p>This category covers additional district-wide clerical service for projects and substitute clerical support when regular staff is absent.</p>						
2020-167-00-0070	SALARIES STUDENTS	375	1,000	1,000	1,000	0
<p>Funds include student salaries for work at the high school in various areas such as the offices.</p>						
2020-411-03-0070	MEMBERSHIP-OTHER - VC	664	750	750	750	0
2020-411-04-0070	MEMBERSHIP-OTHER - LIB	462	750	750	750	0
2020-411-05-0070	MEMBERSHIP-OTHER - UN	734	750	750	750	0
2020-411-06-0070	MEMBERSHIP-OTHER - MS	1,796	2,250	2,250	1,500	-750
2020-411-07-0070	MEMBERSHIP-OTHER - HS	1,438	3,250	3,250	2,500	-750
<p>Funds in these codes are allocated by contract for membership fees or payment for attendance at special events.</p>						
2020-425-06-0070	MEMBERSHIP DUES - MS	360	1,000	1,000	1,000	0
2020-425-07-0070	MEMBERSHIP DUES - HS	843	1,615	1,615	1,500	-115
<p>These codes include membership fees to Middle States, American Association of Guidance Counselors, Council for Basic Education, College Entrance Board and Middle School Association.</p>						

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2020 SUPERVISION-REGULAR SCHOOL						
2020-447-03-0070	PROFESSIONAL DEVELOP - VC	2,203	3,200	3,200	3,200	0
2020-447-04-0070	PROFESSIONAL DEVELOP- LIB	1,083	3,200	3,200	3,200	0
2020-447-05-0070	PROFESSIONAL DEVELOP - UN	1,798	3,200	3,200	3,200	0
2020-447-06-0070	PROFESSIONAL DEVELOP - MS	3,344	6,400	6,400	6,400	0
2020-447-07-0070	PROFESSIONAL DEVELOP - HS	4,298	9,600	9,600	9,600	0
<p>Funds provided in the codes listed above permit school building administrators to attend professional conferences such as the National Association of Elementary Principals, National Association of Secondary School Principals, School Administrators Association of New York State, etc. An allocation of \$3,200 per administrator is included as per their negotiated contract. These funds can be spent on professional development areas that the administrators set as their priority.</p>						
2020-450-03-0070	SUPPLIES/MATERIALS - VC	7,311	7,235	7,235	6,752	-483
2020-450-04-0070	SUPPLIES/MATERIALS - LIB	6,806	6,794	6,794	7,038	244
2020-450-05-0070	SUPPLIES/MATERIALS - UN	6,448	6,642	6,642	6,627	-15
2020-450-06-0070	SUPPLIES/MATERIALS - MS	12,439	12,369	12,869	9,603	-3,266
2020-450-07-0070	SUPPLIES/MATERIALS - HS	33,709	31,670	31,670	31,846	176
<p>Included in these codes is the cost of the purchase of materials required for the operation of the administrative offices in each of the schools. This allocation covers the cost of copier paper, envelopes, writing instruments, printing supplies, petty cash, computer supplies, stationery and report cards. Student handbook costs have been allocated under this code.</p>						
2020-460-00-0070	SOFTWARE - ADMINISTRATIVE	27,279	28,000	32,600	47,000	14,400
<p>This code covers the cost of software support for our fully integrated financial/human resources software as well as other management software needs. The District is purchasing additional modules to further automate our payroll process. Also included in this code for 2012-13 is Infosnap, which is our new student registration system that will permit parents to complete most student registration forms on-line through a secure portal.</p>						
2020-490-11-0077	BOCES COMPUTER SERVICES	117,017	96,000	157,300	205,000	47,700
<p>The District purchases telecommunications services through BOCES to support our internet and bandwidth. The District applies annually and receives E-Rate reimbursement on a portion of these costs. Also covered in this line is the administrative contractual costs of network technicians that are purchased through BOCES. We are purchasing additional network services in 2012-13 and the cost will be offset through the receipt of BOCES State Aid in the following school year.</p>						
2020 FUNCTION SUBTOTAL		2,425,451	2,315,385	2,380,484	2,461,035	80,551
2070 INSERVICE TRAINING-INSTRUCTION						
2070-151-00-0043	INSERVICE TRAIN/WORKSHOPS	4,232	40,000	40,000	40,000	0
2070-152-00-0043	SALARIES-MENTOR PROGR	44,429	36,200	36,200	36,200	0

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2070 INSERVICE TRAINING-INSTRUCTION						
2070-160-00-0043	NON INSTR-MENTOR PROGRAM	500	500	500	500	0
2070-420-00-0043	STAFF DEV CONSULTANTS	0	25,000	25,000	25,000	0
2070-430-00-0043	DIVERSITY CONSULTANTS	0	1,000	1,000	1,000	0
2070-447-00-0043	TRAVEL & CONFERENCES	27,703	40,000	39,500	42,000	2,500
2070-450-00-0043	SUPPLIES/MATERIALS	7,150	10,000	10,000	10,000	0
2070-451-00-0043	SUPPLIES-MENTOR PROGRAM	231	500	500	500	0
2070-490-00-0083	BOCES STAFF DEVELOPMENT	89,252	78,000	78,000	95,000	17,000
<p>Funds are provided in the above codes (2070-151-00-0043 through 2070-490-00-0083) to cover the cost of mandated NYS professional development programs as specified in the District Professional Development Plan, NYS Learning Standards, District initiatives and building goals. All professional development is focused on student achievement through improved professional practice. New teacher orientation and mentoring is included as well as provisions for consultants and materials for the annual Superintendent's Conference Days and system-wide conferences. Professional Development Priorities include initiatives such as Common Core alignment, Reading in the Content Area, Critical Thinking Skills, Teaching Culturally Diverse Learners (differentiated instruction), Assessment, Integration of Technology into the Curriculum, and changes in the Math Curriculum as mandated by New York State.</p>						
2070-490-11-0083	BOCES STAFF DEV-OTHER	9,940	11,200	27,274	13,500	-13,774
<p>This code covers the cost of staff development programs purchased through BOCES other than Rockland BOCES.</p>						
2070 FUNCTION SUBTOTAL		183,437	242,400	257,974	263,700	5,726
2110 TEACHING-REGULAR SCHOOL						
2110-120-00-0000	SALARIES INSTRUCT K-3	6,132,232	6,192,401	5,555,612	5,811,643	256,031

This line item covers the cost of teaching salaries for grades K-3.

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2110 TEACHING-REGULAR SCHOOL						
2110-121-00-0000	SALARIES INSTRUCT 4-6 This code covers teaching salaries for grades 4-6.	3,466,616	3,498,254	4,067,243	4,219,157	151,914
2110-121-00-0025	PROF AM SUPERVISION This code covers the cost of teachers who supervise the morning programs at all three elementary schools.	7,208	13,000	13,000	13,000	0
2110-130-00-0000	SALARIES INSTRUCT 7-12 The cost of teacher's salaries for grades 7-12 are covered by this line item.	10,219,697	10,500,460	10,449,031	10,821,472	372,441
2110-135-00-0000	SALARIES-ACADEMIC CENTER This code covers salaries for the coordinator and staff who provide overnight supervision.	0	0	10,000	20,000	10,000
2110-136-00-0003	SALARIES PROJECT SEE Project SEE is an outdoor educational experience for all Middle School sixth graders. One and a half days are spent at the Ramapo Anchorage Camp where students learn about nature and our environment. This code covers salaries for the coordinator and staff who provide overnight supervision.	3,633	4,500	4,500	4,500	0
2110-140-00-0000	SALARIES INST SUBS Funds cover the cost of instructional substitutes to replace classroom teachers who are absent. Compensation is at a rate of \$100.00 per day, and \$110.00 per day after twenty consecutive days in the same position.	342,384	450,000	400,000	400,000	0
2110-141-00-0000	SALARIES INST LT SUBS Funds are provided for the cost of long term substitute teachers at the rate of \$115.00 per day after three months retroactive to the first day of assignment.	58,242	125,000	125,000	125,000	0
2110-158-00-0000	SALARIES TEACHING ASSTS This line item covers the salaries of Teaching Assistants. Teaching Assistants are certified through the State Education Department to assist teachers in classroom instruction.	1,238,504	1,112,567	1,007,567	1,098,420	90,853
2110-158-00-0025	TCHR ASST CLAIM SHEETS/OT This code covers the cost of substitute teaching assistants when a special education teaching assistant is absent or when a classroom teaching assistant is out for an extended period of time. Also covered here is the cost of teaching assistant coverage before the school day begins and after the school day ends to assist with student arrival and dismissal.	160,499	135,000	135,000	148,500	13,500

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2110 TEACHING-REGULAR SCHOOL						
2110-161-00-0000	SALARIES MONITOR/SECURITY	491,627	560,076	502,789	502,789	0
	This code covers the salaries of hourly support staff who perform monitor and/or security duties during the school day (front entrance, hallways, cafeteria, etc.).					
2110-161-00-0025	MONITOR OVERTIME	6,250	11,000	11,000	11,000	0
	This code covers the cost of extra time worked by our monitors.					
2110-163-00-0025	SECURITY OVERTIME	18,550	30,000	30,000	25,000	-5,000
	This code covers the cost of overtime for our Security Aides when a 40 hour work week is exceeded. The District incurs overtime when we provide security for school-related after-school activities or to cover unanticipated absences or vacancies.					
2110-169-00-0000	RETIREMENT INCENTIVE	9,051	0	0	2,500	2,500
	Funds are allocated for SRP retirement incentive payments. Payments are made over a five year period to eligible retirees.					
2110-408-00-0000	RETIREMENT INCENTIVE	664,990	610,000	610,000	540,000	-70,000
	Funds are allocated for a non-elective 403B retirement incentive for teachers, CSEA and clerical staff. Payments to retirees are paid over a four year period.					
2110-427-03-0033	EQUIP REPAIR GEN INST- VC	600	1,000	465	1,000	535
2110-427-04-0033	EQUIP REPAIR GEN INST-LIB	270	1,000	1,000	1,000	0
2110-427-05-0033	EQUIP REPAIR GEN INST- UN	270	1,000	1,000	1,000	0
2110-427-06-0010	EQUIP REPAIR GEN INST- MS	2,330	2,900	3,435	2,900	-535
2110-427-07-0033	EQUIP REPAIR GEN INST- HS	5,288	6,500	6,500	6,500	0
	These codes provide funds to cover the cost for the repair of equipment, tuning of pianos, and servicing of microscopes used in the science program.					
2110-430-00-0000	CONTRACTUAL SERVICES	101,596	121,000	110,000	110,000	0
	This code covers the District's cost of our school resource officers and related overtime if requested to attend a school function. Also included here is grantwriting services, administrative consultants and funds to cover special students trips.					
2110-431-00-0000	SECURITY CONTRACTUAL	712	1,250	1,250	1,250	0
	This code covers mileage reimbursement for security personnel who use their personal vehicles for school business.					

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2110 TEACHING-REGULAR SCHOOL						
2110-432-00-0000	CONTRACTUAL-KINDERPREP	1,419	2,500	2,500	2,500	0
This code covers the expenses of our program that introduces in-coming kindergarteners to school.						
2110-450-00	MATERIALS & SUPPLIES	43,794	58,000	41,914	48,000	6,086
2110-450-03	MATERIALS & SUPPLIES	27,524	28,602	28,391	24,840	-3,551
2110-450-04	MATERIALS & SUPPLIES	24,933	26,397	26,197	27,819	1,622
2110-450-05	MATERIALS & SUPPLIES	24,271	26,259	20,845	26,199	5,354
2110-450-06	MATERIALS & SUPPLIES	54,172	44,789	44,889	46,578	1,689
2110-450-07	MATERIALS & SUPPLIES	91,676	66,036	66,036	66,404	368
Covered in these codes are funds allocated to each of the district's schools for the purchase of materials and supplies necessary for carrying out the instructional program. Included are the costs of such items as copy paper, composition paper, chalk, pencils, home and career supplies, technology materials and fine art materials. District wide allocations include funds for new sections and class size adjustments. A cost per pupil is used as the basis to determine allocations for the new school year.						
2110-471-00-0000	TUITION PUBLIC	51,382	90,000	90,180	90,000	-180
At times students from this district are placed by order of the Family Court or the Department of Social Services in residences located in other school districts. It is the District's responsibility to pay the tuition for these students. This item should not be confused with tuition paid for special education students pursuant to Section 4402-2b of the Education Law, which is covered in code 2250.471.						
2110-480-00	TEXTBOOKS	4,359	5,000	5,000	5,000	0
2110-480-03	TEXTBOOKS	25,529	26,180	26,180	23,210	-2,970
2110-480-04	TEXTBOOKS	18,156	24,585	24,585	25,465	880
2110-480-05	TEXTBOOKS	22,877	24,035	29,050	23,980	-5,070
2110-480-06	TEXTBOOKS	79,542	50,127	50,127	52,129	2,002
2110-480-07	TEXTBOOKS	98,945	69,377	69,377	69,762	385
2110-480-20	TEXTBOOKS	19,739	35,000	21,000	35,000	14,000

Funds are provided in these codes for the purchase of textbooks and workbooks for students who reside in the District and who attend public, private or parochial schools. A per pupil cost is the basis to determine allocations for the new school year. The High School and Middle School receive \$77 per student; the Elementary Schools receive \$55 per pupil.

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2110 TEACHING-REGULAR SCHOOL						
2110-490-00-0003	BOCES PROJECT SEE	30,188	31,000	31,000	32,700	1,700
	This represents the BOCES program fee for Project SEE (the outdoor educational experience for 6th graders). The cost of this program is offset by BOCES aid that is received by the District in the following school year.					
2110-490-00-0067	BOCES GED	17,758	20,000	25,000	25,000	0
	Funds are allocated for the GED program for high school students.					
2110-490-00-0085	BOCES ALTERNATIVE SCH	72,226	112,000	112,000	100,000	-12,000
	This covers the cost of students placed in intensive day therapy until they are ready to return to their regular educational program.					
2110-490-00-0086	BOCES SCIENCE KITS	2,160	2,500	2,500	2,500	0
	Funds are provided to lease science kits through BOCES for the administration of the NY State Science Assessments for grades 4 & 8.					
2110-490-00-0100	BOCES CHALLENGER PROGRAM	3,150	10,000	10,000	4,000	-6,000
	Funds are provided for 5th grade students to participate in simulated technology space flights as part of their science curriculum.					
	2110 FUNCTION SUBTOTAL	23,644,349	24,129,295	23,771,163	24,597,717	826,554
2250 PROG FOR STUDENTS W/ DISABILITIES						
2250-133-00-0018	SALARIES INST HOME TUTOR	95,556	160,000	160,000	160,000	0
	This code covers the cost of providing mandated tutoring services for students who are sick, suspended, or pending a special education placement.					
2250-134-00-0018	SALARIES SUMMER SERVICE	14,288	20,000	14,000	20,000	6,000
	This code covers the cost of professional services during the summer months. These services focus on evaluation and placement of disabled children who require emergency follow-up or move into the District during the summer months. Regulations and past experience require that the Committee for Special Education and Committee for Pre-School Special Education meet during the summer months to ensure all students have appropriate placements when school opens in September.					

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Budget Account	Description	2010-2011 Actual Expenditure	2011-2012 Adopted Budget	2011-2012 Revised Budget	2012-2013 Proposed Budget	Dollar Change
2250 PROG FOR STUDENTS W/ DISABILITIES						
2250-151-00-0018	SALARIES CERTIFIED	2,389,310	2,250,158	2,285,923	2,348,957	63,034
Funds are provided to cover the salaries of special education teachers. The increase in this code is attributable to the loss of JOBS funding.						
2250-151-00-0035	SALARIES PSYCHOLOGISTS	417,388	514,472	495,860	500,168	4,308
Psychologists service the public and non-public schools in the District in the areas of testing and evaluation, staff and parent consultation, agency liaison, counseling and instructional support on the elementary and secondary levels. The psychologists also provide follow-up evaluations on children placed in the Special Education Program. Based on current student needs, the District anticipates a reduction in this area - which is offset by the loss of JOBS funding.						
2250-152-00-0018	SALARIES SUPV SPECIAL ED	263,059	284,906	252,775	252,775	0
The responsibility in this area includes supervising staff and coordinating the special education programs in each school building.						
2250-157-00-0039	SALARIES SPEECH/LANGUAGE	262,906	246,437	246,436	295,613	49,177
Speech therapists service those children who have significant speech and language deficits. This portion of the budget provides the funds required for this operation. Service to speech, hearing and language impaired children is mandated. The increase in this code reflects speech services required for a new kindergarten special education class.						
2250-158-00-0018	SALARIES TEACHING ASSTS	514,102	525,272	630,272	674,933	44,661
Included in this category are funds to cover the salaries of classroom assistants to provide support in Special Education classrooms. The increase in this code is due to the loss of JOBS funding.						
2250-160-00-0018	SUPPORT STAFF SALARIES	86,837	94,389	99,495	101,773	2,278
This code covers clerical staff who assist in the operation of the CPSE/CSE office.						
2250-200-00-0018	INSTRUCTIONAL EQUIPMENT	1,228	15,000	15,000	15,000	0
Funds are provided to purchase specialized equipment as per students' Individual Educational Plans.						
2250-411-00-0018	MEMBERSHIPS	1,271	1,500	1,500	1,500	0
Funds are allocated for membership fees or payment for attendance at special events.						

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2250 PROG FOR STUDENTS W/ DISABILITIES						
2250-418-00-0018	PROF & TECH SERVICES	6,005	10,000	6,500	10,000	3,500
	This code covers the cost of Impartial Hearing Officers as required by Commissioner's Regulation Part 200 to hear parental appeals to classification and placement of children with disabling conditions.					
2250-420-00-0018	CONSULTANTS	20,531	60,500	16,394	35,000	18,606
	Funds are provided for consultant services as required by the Individual Education Program developed for students and for psychiatric consultations required by the CSE. Funds are also provided for behaviorist consulting services for our autistic program.					
2250-430-00-0018	CONTRACTUAL SERVICES	538,367	499,513	727,540	875,000	147,460
	Funds are provided for one contracted Registered Nurse, contracted services for autistic children, occupational and physical therapy, hospital tutoring, impartial hearing settlements, residential tuitions, and a portion of the maintenance costs for students placed in residential placements. The increase in this code is reflective of legislation approved as part of the 2011 State budget which now requires public school districts to cover 38.424% of the cost of maintenance for residential special education placements (increased from 20%).					
2250-440-00-0018	SUBSTANCE ABUSE	0	2,500	2,500	2,500	0
	Funds are provided to continue the broad-based prevention effort for the entire school population, and specifically for those students identified as being "at risk".					
2250-446-00-0018	SUPV SP ED TRAVEL & CONF	963	4,000	4,000	4,000	0
	Funds are provided for the Supervisors of Special Education to attend professional development workshops.					
2250-447-00-0018	TRAVEL & CONFERENCES	283	1,500	1,500	1,500	0
2250-447-00-0035	TRAVEL & CONF PSYCHOLOG	1,837	3,000	3,000	3,000	0
2250-447-00-0039	TRAVEL & CONF SPEECH	475	1,500	1,500	1,500	0
	Funds are included in these three codes for staff attendance at Special Education workshops and conferences.					

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2250 PROG FOR STUDENTS W/ DISABILITIES						
2250-450-00-0018	SPECIAL ED SUPPLIES/MAT	9,627	10,000	10,000	10,000	0
2250-450-00-0035	SUPP/MATERIALS PSYCH	5,610	9,500	6,500	9,500	3,000
2250-450-00-0039	SUPP/MATERIAL SPEECH/HEAR	1,253	3,000	3,000	3,000	0
2250-450-03-0018	SPECIAL ED SUPP/MAT - VC	1,717	1,330	1,330	1,295	-35
2250-450-04-0018	SPECIAL ED SUPP/MAT - LIB	2,125	1,645	1,645	1,715	70
2250-450-05-0018	SPECIAL ED SUPP/MAT - UN	1,526	1,470	1,470	1,225	-245
2250-450-06-0018	SPECIAL ED SUPP/MAT - MS	1,648	2,625	2,625	2,975	350
2250-450-07-0018	SPECIAL ED SUPP/MAT - HS	954	2,870	2,870	2,695	-175

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

2250-471-00-0018	TUITION PUBLIC SCHOOLS	580,174	560,000	485,320	525,000	39,680
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Education Law 4402.2b requires the School District to pay tuition to schools with whom it contracts for the education of District children with disabling conditions. The funds in this category cover tuition costs for contracting with state approved schools.

2250-472-00-0018	TUITION-STATE SUPPORT SCH	0	0	300,000	300,000	0
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This code covers the cost of tuition for students placed in the State supported schools for the deaf, blind and special education. A new requirement was enacted with the 2011 State budget requiring public school districts to pay the full tuition for these special education placements and await reimbursement from the State for a portion of the cost.

2250-480-03	TEXTBOOKS	381	1,520	520	1,480	960
2250-480-04	TEXTBOOKS	624	1,880	880	1,960	1,080
2250-480-05	TEXTBOOKS	1,778	1,680	680	1,400	720
2250-480-06	TEXTBOOKS	2,456	3,000	500	3,400	2,900
2250-480-07	TEXTBOOKS	0	3,280	780	3,080	2,300

Funds are provided in these codes for the purchase of textbooks and workbooks for the District's special education program. Since all students now study a common curriculum, the bulk of textbook and workbook purchases are included in building budgets and in code 2010.480.

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2250 PROG FOR STUDENTS W/ DISABILITIES						
2250-490-00-0089	BOCES SPEC ED	4,458,018	4,050,000	3,990,400	4,000,000	9,600
This item covers the cost of students with special needs who attend special education programs at BOCES.						
2250-490-11-0087	BOCES MICROFILM	2,010	2,370	2,370	2,300	-70
Funds are used to digitally reproduce student records in compliance with State records retention guidelines.						
2250-490-11-0089	BOCES SPECIAL ED-OTHER	453,927	350,000	350,000	368,000	18,000
This code covers the cost of special education programs provided to our students through Southern Westchester BOCES.						
2250-490-11-0101	BOCES IEP DIRECT	10,219	10,500	10,500	10,650	150
IEP Direct is the software program that maintains our special education students' individual education plans. This code covers the cost of annual support for this software.						
2250 FUNCTION SUBTOTAL		10,148,453	9,711,317	10,135,585	10,552,894	417,309
2280 OCCUPATIONAL EDUCATION(GRADES 9-12)						
2280-490-00-0000	BOCES OCCUPATIONAL EDUC	167,970	209,000	209,000	200,000	-9,000
This covers expenses for occupational education. Students participate in areas such as auto body and fender repair, cosmetology, practical nursing, and food service.						
2280 FUNCTION SUBTOTAL		167,970	209,000	209,000	200,000	- 9,000
2330 TEACHING-SPECIAL SCHOOLS						
2330-137-00-0000	SUMMER MUSIC PROGRAM	27,899	25,000	26,105	28,000	1,895
Funding is provided for a summer music program as an extension of our school-year program.						
2330-139-00-0000	SUMMER SCHOOL K-6	18,871	43,400	42,295	43,400	1,105
Funding is provided to cover the cost of salaries for an elementary and sixth grade summer reading program as an extension of our school-year program.						

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2330 TEACHING-SPECIAL SCHOOLS						
2330-157-00-0000	COMMUNITY AFTER SCH PROG	8,051	10,000	10,000	10,000	0
	These funds are used to pay tutors for the community based after school program.					
2330-158-00-0000	STARS ELEM AFTER SCHOOL	28,152	38,000	38,000	38,000	0
	This is a program designed for grades 3-5 to address specific instructional needs in reading and math.					
2330-159-06-0000	MS HOMEWORK CLUB	23,117	20,000	20,000	20,000	0
	The Program for Success is an after school activity designed as part of the District's Academic Intervention Plan. Students who meet the AIS criteria in any academic area may attend to receive structure and support in completing their assignments.					
2330-160-00-0000	FAMILY RES CTR/COMM LIAS	281,795	226,764	226,764	230,181	3,417
	The Nyack School District has been designated as a School of the 21st Century as a result of the establishment of a Family Resource Center (FRC). Funding supports the salaries to provide an on-site FRC location in each of the three elementary schools and the middle school. This code also provides funding for our Community Liaisons. Our Community Liaisons work closely with our families who speak languages other than English.					
2330-450-00-0000	SUPPLIES - STARS	2,008	800	800	800	0
2330-450-00-0051	FAMILY RES CTR-HOME PROGR	1,187	2,500	2,500	2,500	0
2330-450-03-0051	FAMILY RESOURCE CTR - VC	1,506	2,000	2,000	2,000	0
2330-450-04-0051	FAMILY RESOURCE CTR - LIB	1,125	2,000	2,000	2,000	0
2330-450-05-0051	FAMILY RESOURCE CTR - UN	1,215	2,000	2,000	2,000	0
2330-450-06-0000	SUMMER SCH SUPPLIES	0	5,000	3,000	5,000	2,000
2330-450-06-0051	FAMILY RESOURCE CTR - MS	681	2,000	2,000	2,000	0
	Funding is provided in this code for supplies & materials to support the STARS program, summer school and our Family Resource Centers.					
2330-450-07-0000	SUPPLIES-HS SCHEDULING	9,259	10,000	10,000	10,000	0
	Funds are included here to cover costs associated with high school scheduling.					
2330-454-00-0000	SUPPLIES-PROJECT CONNECT	164	5,000	5,000	5,000	0
	This code covers the cost of supplies for the Project Connect Program. Project Connect provides tutoring and counseling services to students who are on out-of-school suspension.					

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2330 TEACHING-SPECIAL SCHOOLS						
2330-455-00-0000	SUPPLIES-SUMMER MUSIC	2,168	1,000	1,000	1,000	0
	Provides funds for supplies and materials for the summer music program.					
2330-457-00-0000	SUPPLIES-COMMNTY AFTR SCH	304	0	2,000	2,000	0
	This code provides supplies and materials for an after-school academic student support program.					
2330-490-00-0092	BOCES 225 COURSES	117,600	140,000	140,000	140,000	0
	This category covers the cost of high school and middle school students attending the summer school program at BOCES.					
	2330 FUNCTION SUBTOTAL	525,102	535,464	535,464	543,881	8,417
2610 SCHOOL LIBRARY & AV						
2610-151-00-0031	SALARIES LIBRARIANS	455,643	474,741	469,541	440,683	-28,858
	Funds are included in this item to cover the salaries of our librarians - one at each school (High School, Middle School, Liberty, Upper Nyack, and Valley Cottage). The decrease in this code is reflective of retirements.					
2610-164-00-0031	SUPPORT STAFF SALARIES	172,261	127,827	133,027	137,445	4,418
	This code covers the cost of clerical support in our school libraries.					
2610-168-00-0057	SUPPORT STAFF SALARIES	29,502	0	0	0	0
	The position of Audio Visual Technician no longer exists. The responsibilities of this position have been accounted for in the restructuring of our Technology Department.					
2610-200-00-0057	INSTR EQUIPMENT A/V	23,710	5,000	5,000	5,000	0
	Funds are allocated to replace equipment as necessary.					
2610-418-06-0031	PROFESSIONAL&TECH SVCS-MS	615	1,000	1,000	1,000	0
2610-418-07-0031	PROFESSIONAL&TECH SVCS-HS	459	3,000	2,500	1,500	-1,000
	Funds in these categories are provided to rebind library books and textbooks in the Middle and High School.					

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2610 SCHOOL LIBRARY & AV						
2610-422-07-0031	ANNL ON-LINE MTNCE LIB-HS	7,842	8,000	8,000	8,000	0
	These funds provide for the on-line support of our library system.					
2610-425-07-0031	LIBR MEMBERSHIP DUES - HS	312	700	700	700	0
	Funds are allocated to provide library membership with other library services.					
2610-427-00-0057	EQUIPMENT REPAIR	1,701	2,500	2,500	2,500	0
	Funds are provided for the repair of audio visual equipment.					
2610-435-00-0057	VIDEO PRODUCTIONS	2,954	3,000	3,000	3,000	0
	Funds are provided to support district-wide media needs.					
2610-450-00-0057	SUPP/MATERIALS AV	1,995	2,500	2,500	4,704	2,204
2610-450-03-0031	SUPP/MATLS LIBRARY - VC	1,075	1,131	1,131	1,055	-76
2610-450-03-0057	SUPP/MATERIALS AV - VC	1,646	2,713	2,713	2,532	-181
2610-450-04-0031	SUPP/MATLS LIBRARY - LIB	1,050	1,118	1,118	1,100	-18
2610-450-04-0057	SUPP/MATERIALS AV - LIB	1,267	2,548	2,548	2,639	91
2610-450-05-0031	SUPP/MATLS LIBRARY - UN	1,037	1,038	1,038	1,035	-3
2610-450-05-0057	SUPP/MATERIALS AV - UN	2,284	2,491	2,491	2,485	-6
2610-450-06-0031	SUPP/MATLS LIBRARY - MS	1,598	1,628	1,628	1,693	65
2610-450-06-0057	SUPP/MATERIALS AV - MS	3,432	3,711	3,711	4,062	351
2610-450-07-0031	SUPP/MATLS LIBRARY - HS	5,643	1,712	2,212	1,721	-491
2610-450-07-0057	SUPP/MATERIALS AV - HS	4,432	5,136	5,136	5,164	28
	This category covers both our library supplies and our audio visual supplies. Items such as televisions, digital and video cameras, DVD's, CD's, etc. are purchased with the funds. The allocation is based on \$6 per student times the projected enrollment for the new school year.					
2610-482-03-0031	PERIODICALS - VC	1,089	1,119	1,119	992	-127
2610-482-04-0031	PERIODICALS - LIB	1,016	1,050	1,050	1,088	38
2610-482-05-0031	PERIODICALS - UN	969	1,027	1,027	1,025	-2
2610-482-06-0031	PERIODICALS - MS	1,624	1,953	1,953	2,031	78
2610-482-07-0031	PERIODICALS - HS	4,597	4,956	4,956	4,983	27
	Magazines are purchased with the funds in these codes.					

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2610 SCHOOL LIBRARY & AV						
2610-483-03-0031	LIBRARY BOOKS - VC	10,763	10,472	10,472	9,284	-1,188
2610-483-04-0031	LIBRARY BOOKS - LIB	9,369	9,834	9,834	10,186	352
2610-483-05-0031	LIBRARY BOOKS - UN	9,523	9,614	9,614	9,592	-22
2610-483-06-0031	LIBRARY BOOKS - MS	15,385	14,322	14,322	14,894	572
2610-483-07-0031	LIBRARY BOOKS - HS	24,636	25,228	25,228	25,368	140
2610-483-20-0031	LIBRARY MATLS AID-NON PUB	1,265	1,500	1,500	1,500	0
<p>The allocation in these codes provides for the gradual acquisition of a library collection to support the District's educational programs and provide enrichment and expansion of our students' knowledge.</p>						
2610-490-00-0095	BOCES LIBRARY NETWORK	9,403	9,500	9,500	9,700	200
<p>These funds are allocated for BOCES Services - Our Library Network is linked through BOCES.</p>						
2610 FUNCTION SUBTOTAL		810,097	742,069	742,069	718,661	- 23,408
2630 COMPUTER ASSISTED INSTRUCTION						
2630-151-00-0043	STAFF DEV-TECHNOLOGY	0	10,000	10,000	10,000	0
<p>This code provides funding to cover costs associated with training our staff outside of the regular day to effectively utilize technology.</p>						
2630-200-00-0040	COMPUTER EQUIPMENT	13,675	5,000	5,000	200,000	195,000
<p>This allocation provides funding for purchase of backup hardware, classroom network drops, switches, and hardware for Distance Learning. Previously the District entered into installment purchase agreements for computer hardware. To avoid on-going installment payments and interest charges, the District will now purchase our computer equipment through an annual allocation.</p>						
2630-220-00-0040	HARDWARE-STATE AIDED	1,013	5,000	5,000	20,000	15,000
<p>This code is used for purchases of instructional computer hardware to be eligible to claim our allocation of State Computer Hardware Aid (approximately \$5.61 per student).</p>						
2630-430-00-0040	CONTRACTUAL SERVICES	94,455	112,000	94,626	91,000	-3,626
<p>Funds cover costs for project management and consulting, network support services, annual fees and licenses, report card maintenance, E-Rate Exchange, instructional software support, etc.</p>						

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2630 COMPUTER ASSISTED INSTRUCTION						
2630-450-00-0040	SUPPLIES/MATERIALS	52,325	56,000	56,000	50,632	-5,368
2630-450-03-0040	SUPPLIES/MATERIALS - VC	2,171	2,380	2,380	2,110	-270
2630-450-04-0040	SUPPLIES/MATERIALS - LIB	1,899	2,235	2,235	2,315	80
2630-450-05-0040	SUPPLIES/MATERIALS - UN	1,880	2,185	2,185	2,180	-5
2630-450-06-0040	SUPPLIES/MATERIALS - MS	3,286	3,255	3,255	3,385	130
2630-450-07-0040	SUPPLIES/MATERIALS - HS	11,284	11,713	11,713	11,778	65
Funds are allocated in these codes for computer and printer supplies to maintain our technology initiative.						
2630-460-20-0040	SOFTWARE NON-PUBLICS	3,445	10,000	5,000	5,000	0
Funds are provided to purchase computer software materials for our resident students attending parochial schools.						
2630-461-00-0040	SOFTWARE DISTRICT	23,859	35,000	88,600	106,800	18,200
2630-461-01-0040	SOFTWARE-SPEC EDUCATION	0	0	0	2,000	2,000
2630-461-03-0040	SOFTWARE DISTRICT - VC	4,276	5,236	5,236	4,642	-594
2630-461-04-0040	SOFTWARE DISTRICT - LIB	3,420	4,917	4,917	5,093	176
2630-461-05-0040	SOFTWARE DISTRICT - UN	3,420	4,807	4,807	4,796	-11
2630-461-06-0040	SOFTWARE DISTRICT - MS	5,985	7,161	7,161	7,447	286
2630-461-07-0040	SOFTWARE DISTRICT - HS	7,765	10,812	10,812	10,872	60
Funds are included in these codes for software purchases and software licenses that support the delivery of instruction in the classroom (Success Maker, Lexia, and software to assist in the development of local assessments, etc.).						
2630-482-07-0040	PERIODICALS - HS	0	500	500	500	0
Computer and technology magazines and literature are purchased with these funds.						
2630-490-11-0095	BOCES E-CHALK	23,689	26,349	26,349	25,000	-1,349
This code covers the cost of web-hosting for the student, parent, and teacher email system and supports the integration of technology into the curriculum.						
2630-490-11-0096	BOCES COMPUTER ASST INST	107,098	64,000	255,000	305,000	50,000
These funds support a variety of software packages used in the educational program, such as language arts, math, science, business, research, and ESL. The increase in this line is attributable to additional instructional technology services that will be purchased on a contractual basis through BOCES. With the restructuring of central administration, we are purchasing additional instructional technology support through BOCES to provide needed resources to our students while maximizing our revenues through the offset of BOCES State Aid.						
2630 FUNCTION SUBTOTAL		364,945	378,550	600,776	870,550	269,774

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2805 ATTENDANCE-REGULAR SCHOOL						
2805-164-00-0074	SUPPORT STAFF SALARIES	165,736	91,075	76,075	78,009	1,934
This code covers the salaries for the 10 - month clerks who assist in the attendance offices at the High School and Middle School.						
2805 FUNCTION SUBTOTAL		165,736	91,075	76,075	78,009	1,934
2810 GUIDANCE-REGULAR SCHOOL						
2810-151-00-0035	SALARIES CERTIFIED	807,460	737,859	737,859	767,042	29,183
Counselors - Funds are provided to pay the salaries of five (5) high school guidance counselors, and three (3) middle school guidance counselors.						
2810-152-00-0035	SALARIES INSTR SUMMER	31,738	40,000	40,000	40,000	0
Funds are provided for ten days of summer work for guidance counselors.						
2810-164-00-0035	SUPPORT STAFF SALARIES	209,462	207,855	207,855	224,544	16,689
This allocation includes the salaries of the clerical staff assigned to the guidance departments at the High School and the Middle School.						
2810-447-00-0035	TRAVEL	130	6,000	6,000	6,000	0
Funds are provided for guidance counselors to visit colleges and attend conferences.						
2810-450-00-0035	SUPPLIES/MATERIALS	0	500	500	500	0
2810-450-06-0035	SUPPLIES/MATERIALS - MS	2,576	3,150	3,150	3,150	0
2810-450-07-0035	SUPPLIES/MATERIALS - HS	7,473	8,200	8,200	8,200	0
The monies allocated in these codes are earmarked for the purchase of office supplies and duplicating materials used for pupil records and transcripts. Specialized guidance and career materials as well as computer supplies are also purchased with these funds.						
2810-451-00-0035	SUBSTANCE PREVENTION	428	10,000	10,000	10,000	0
Funds are allocated for a substance prevention program.						

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2810 GUIDANCE-REGULAR SCHOOL						
2810-490-00-0087	BOCES MICROFILM	6,955	7,900	7,900	8,100	200
Funds are provided to contract with BOCES to microfilm and digitize permanent student records of graduating students. BOCES also provides electronic storage on the Laserfische database.						
2810 FUNCTION SUBTOTAL		1,066,222	1,021,464	1,021,464	1,067,536	46,072
2815 HEALTH SERVICES						
2815-142-00-0036	SALARIES NURSE SUBS	13,900	15,000	15,000	15,000	0
These funds are allocated for substitute nurses who provide coverage when nurses are absent.						
2815-163-00-0036	SALARIES OVERTIME	12,294	20,000	20,000	20,000	0
Funds are included for extra hours for nurses to respond to emergencies (such as a bus accident or student injury at the end of the school day) and for sports physicals.						
2815-166-00-0036	SALARIES NURSES/AIDES	400,113	420,139	420,139	435,977	15,838
This code provides for the salaries of six (6) registered nurses and two (2) Health Aides. The Health Aides and Registered Nurses provide coverage for the District's public and one non-public school.						
2815-200-00-0036	EQUIPMENT	0	3,000	3,000	3,000	0
Funds are allocated to purchase equipment for nurses' offices.						
2815-418-00-0036	PHYSICIAN SERVICES	28,708	27,810	27,810	30,000	2,190
Physicians provide required student physical examinations and when necessary, provide interscholastic game coverage.						
2815-420-00-0036	CONSULTANTS	0	2,000	1,500	2,000	500
This category covers physician's fees for medical exams that must be performed at the physician's office.						
2815-427-00-0036	EQUIPMENT REPAIR	0	1,500	1,000	1,500	500
This category covers repair of equipment in the health offices.						

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Fund: A GENERAL FUND

Budget Account	Description	2010-2011 Actual Expenditure	2011-2012 Adopted Budget	2011-2012 Revised Budget	2012-2013 Proposed Budget	Dollar Change
2815 HEALTH SERVICES						
2815-430-00-0036	HEALTH SVCS OTHER DIST	89,305	100,000	101,030	100,000	-1,030
Funds are provided here to cover the cost of health services given to resident students who attend out of District private and parochial schools.						
2815-450-00-0036	SUPPLIES/MATERIALS	6,135	6,800	6,770	6,800	30
Funds are included here to purchase first aid materials such as bandages, dressings, cotton and cotton balls, ice packs, alcohol, and uritix (used in sports physicals).						
2815-451-00-0036	HEPATITIS VACCINE	0	350	350	350	0
Funds are provided for required vaccination of staff such as nurses, custodians, coaches and bus drivers.						
2815 FUNCTION SUBTOTAL		550,455	596,599	596,599	614,627	18,028
2825 SOCIAL WORK SERVICES						
2825-151-00-0000	SALARIES CERTIFIED	252,332	265,287	272,653	286,917	14,264
This code covers the salaries of three (3) full time social workers.						
2825-152-00-0000	SALARIES SUMMER	0	2,750	-2,850	2,750	5,600
Funds are provided for work related to the Committee on Special Education meetings.						
2825-447-00-0000	TRAVEL	0	1,000	1,000	1,000	0
Funds are provided for social workers to attend conferences and workshops.						
2825-450-00-0000	SUPPLIES/MATERIALS	180	500	500	500	0
Items in this category include stationery, forms and general supplies.						
2825 FUNCTION SUBTOTAL		252,512	269,537	271,303	291,167	19,864
2850 CO-CURRICULAR ACTIVITIES						

Nyack Union Free School District

Budget Presentation Detail

Fiscal Year: 2013

Fund: A GENERAL FUND

Budget Account	Description	2010-2011 Actual Expenditure	2011-2012 Adopted Budget	2011-2012 Revised Budget	2012-2013 Proposed Budget	Dollar Change
2850 CO-CURRICULAR ACTIVITIES						
2850-151-00-0050	SALARIES CERTIFIED	121,181	138,729	138,729	145,000	6,271
Included in this code are salaries of personnel who serve as advisors for co-curricular clubs at the High School and Middle School.						
2850-152-06-0050	SALARIES-MS DRAMA	1,575	7,500	7,500	7,500	0
This code covers the Directors' salaries for the Middle School drama productions.						
2850-152-07-0050	SALARIES-HS DRAMA	8,175	15,000	15,000	15,000	0
This code covers the cost of Directors' salaries for the High School drama productions.						
2850-411-00-0050	STATE COMPETITIONS	0	1,500	1,500	1,500	0
2850-411-06-0050	STUDENT PARTICIPATION-MS	2,193	3,000	3,000	3,000	0
2850-411-07-0050	STUDENT PARTICIPATION-HS	10,156	10,000	10,000	10,000	0
These categories cover the cost of sending students to the Math League and the New York State Music Competition and student attendance at the G.O. Leaders' Conference in Albany. This funding also supports the partial cost of students attending sports and academic dinners.						
2850-417-07-0050	CO-CURRIC ACTIVITIES - HS	9,347	12,000	12,000	12,000	0
Monies are used in this category to subsidize High School student publications and the yearbook.						
2850-418-03-0050	ASSEMBLIES & LECTURES-VC	617	1,000	1,000	1,000	0
2850-418-03-0052	ACCOMPANISTS - VC	0	1,000	1,000	1,000	0
2850-418-04-0050	ASSEMBLIES & LECTURES-LIB	0	1,000	1,000	1,000	0
2850-418-04-0052	ACCOMPANISTS - LIB	0	1,000	800	1,000	200
2850-418-05-0050	ASSEMBLIES & LECTURES-UN	600	1,000	900	1,000	100
2850-418-05-0052	ACCOMPANISTS - UN	350	1,000	1,000	1,000	0
2850-418-06-0050	ASSEMBLIES & LECTURES-MS	1,000	1,000	1,000	1,000	0
2850-418-06-0052	ACCOMPANISTS - MS	0	1,000	1,000	1,000	0
2850-418-07-0050	ASSEMBLIES & LECTURES-HS	2,500	2,500	2,500	2,500	0

The funds in these codes cover speakers and accompanists at assembly programs in the schools.

Nyack Union Free School District

Budget Presentation Detail

Fiscal Year: 2013

Fund: A GENERAL FUND

Budget Account	Description	2010-2011 Actual Expenditure	2011-2012 Adopted Budget	2011-2012 Revised Budget	2012-2013 Proposed Budget	Dollar Change
2850 CO-CURRICULAR ACTIVITIES						
2850-442-06-0050	CO-CURRICULAR DRAMA - MS	17,454	13,000	13,000	13,000	0
This code is used to cover the cost of tickets, payment of royalties, and purchase of scripts, props and costumes for the Middle School productions.						
2850-442-07-0050	CO-CURRICULAR DRAMA - HS	31,454	25,000	25,000	25,000	0
This code covers the cost of tickets, payment of royalties, and purchase of scripts and costumes for the High School productions.						
2850-450-00-0050	MARCHING BAND SUPPLIES	2,983	3,000	3,000	3,000	0
2850-450-07-0050	SUPPLIES/MATERIALS - HS	663	6,000	6,000	6,000	0
This allocation provides materials and supplies required for co-curricular programs in the secondary, middle level and elementary schools. Funds are also allocated for marching band fees and meals for students when traveling as part of the marching band.						
2850-490-00-0058	BOCES ARTS & EDUCATION	36,517	51,800	51,800	50,000	-1,800
The Artists-in-Residence program provides for poets in the school, resident artists, visiting artists, and staff development for enhancing arts in the general curriculum.						
2850 FUNCTION SUBTOTAL		246,765	297,029	296,729	301,500	4,771
2855 INTERSCHOLASTIC ATHLETICS						
2855-151-00-0051	SALARIES INST CERTIFIED	364,033	387,234	387,234	389,500	2,266
This item includes the salaries of coaches and assistant coaches for the varsity, junior varsity, and middle school interscholastics.						
2855-160-00-0051	SALARIES SUPERVISION	32,537	50,000	50,000	51,125	1,125
This covers the expense of ticket takers, scorekeepers, and supervision at games.						
2855-165-00-0051	SUPPORT STAFF SALARIES	65,000	65,000	65,000	65,000	0
A certified athletic trainer provides services for athletic teams districtwide.						
2855-200-00-0051	EQUIPMENT	6,499	5,000	5,000	5,000	0
Funds are included here for the purchase of equipment for the interscholastic athletic program and uniforms for the cheerleaders.						

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Fund: A GENERAL FUND

Budget Account	Description	2010-2011 Actual Expenditure	2011-2012 Adopted Budget	2011-2012 Revised Budget	2012-2013 Proposed Budget	Dollar Change
2855 INTERSCHOLASTIC ATHLETICS						
2855-418-00-0051	GAME OFFICIALS	7,370	6,250	6,250	6,250	0
	This item covers the payment of officials at athletic contests. These include officials for scrimmages, scorekeepers, and timers required at each athletic event. They are required by guidelines and rules governing these activities.					
2855-425-00-0051	MEMBERSHIP DUES	16,850	26,800	26,800	26,800	0
	This item provides the funds for fees and dues required for payment to the Rockland County Public School Athletic League (RCPSAL); Section One Council; New York State Public High School Athletic Association; New York State Association for Health, Physical Education, Recreation and Dance; fees for the officials coordinator; and entry fees.					
2855-427-00-0051	UNIFORM RECONDITIONING	16,838	15,300	15,300	15,300	0
	Funds are allocated to have sports equipment cleaned, sanitized and recertified.					
2855-430-00-0051	CONTRACT SERVICE	15,156	18,260	18,260	18,260	0
	Funds are provided for contractual services for the interscholastic athletic program.					
2855-431-00-0051	RENTAL OF FACILITIES	42,960	44,200	44,200	44,200	0
	This item covers costs of renting facilities at Sport-O-Rama and Palisades Center for hockey, Rockland Lake for golf green fees, and Rockland Community College for indoor track.					
2855-447-00-0051	TRAVEL	3,215	7,400	7,400	7,400	0
	These funds cover the mileage costs incurred by our representatives to county, sectional and State athletic association meetings. Funds are also provided to cover the expenses of district coaches accompanying students to tournaments at the intersectional and State levels.					
2855-450-00-0051	SUPPLIES/MATERIALS	59,275	54,300	54,300	54,300	0
	Many supplies and materials are required to conduct the District's interscholastic program in the senior high school and middle school. Such supplies include uniforms and protective equipment.					
2855-451-00-0051	SUPPLIES-TRAINER	4,533	4,500	4,547	4,500	-47
	This includes items needed by certified athletic trainers and coaches who care for our athletes.					

Nyack Union Free School District

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Fiscal Year: 2013

Fund: A GENERAL FUND

Budget Account	Description	2010-2011 Actual Expenditure	2011-2012 Adopted Budget	2011-2012 Revised Budget	2012-2013 Proposed Budget	Dollar Change
2855 INTERSCHOLASTIC ATHLETICS						
2855-490-11-0059	BOCES GAME OFFICIALS	70,705	80,000	80,000	80,000	0
<p>Funds are allocated for the assignment and payment of officials through Southern Westchester BOCES as well as office expenses for the Director of Inter-School Athletics/BOCES. The Section I Athletic Council sets the fee schedule and number of officials required at each event.</p>						
2855 FUNCTION SUBTOTAL		704,971	764,244	764,291	767,635	3,344
5510 DISTRICT TRANSPORTATION SERVICES						
5510-160-00-0052	SUPPORT STAFF SALARIES	69,831	73,918	73,918	76,226	2,308
<p>This covers the salary of the District's Transportation Coordinator.</p>						
5510-161-00-0052	BUS MONITORS	16,436	30,500	30,500	20,000	-10,500
<p>This covers the cost for one bus monitor at each building to be rotated as needed on the afternoon runs plus one monitor for the afternoon BOCES run and one monitor for the 4 p.m. late bus run.</p>						
5510-420-00-0052	CONTRACTED SERVICES	15,305	3,700	3,700	3,700	0
<p>This line item covers the cost of transportation professional development workshops and consultant services when required. Also covered in this code is the maintenance on our bus video equipment.</p>						
5510-425-00-0052	MEMBERSHIP DUES	1,219	1,000	1,000	1,000	0
<p>Funds are provided for membership in the New York Association of Pupil Transportation and other regional associations.</p>						
5510-450-00-0052	SUPPLIES/MATERIALS	1,497	1,250	1,250	1,250	0
<p>Transportation supplies such as bus passes, printer cartridges, etc. are purchased with these funds.</p>						
5510 FUNCTION SUBTOTAL		104,288	110,368	110,368	102,176	- 8,192
5540 CONTRACT TRANSPORTATION						
5540-400-00-0052	COMPUTERIZED BUS ROUTING	3,950	4,000	4,000	4,000	0
<p>These funds are allocated for annual update and support of the computerized bus routing software.</p>						

Nyack Union Free School District

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Fund: A GENERAL FUND

Budget Account	Description	2010-2011 Actual Expenditure	2011-2012 Adopted Budget	2011-2012 Revised Budget	2012-2013 Proposed Budget	Dollar Change
5540 CONTRACT TRANSPORTATION						
5540-415-00-0052	TRANSP REGULAR CARRIER	2,442,007	2,467,723	2,467,723	2,560,000	92,277
<p>Funds in this category cover the costs of small and large buses that transport the non-public and public school students to and from school as well as Special Education students to classes operated by BOCES or private placements. We also run mid-day shuttles to transport special education students from non-public schools to our schools to receive services as per their individual education plan.</p>						
5540-416-00-0052	TRANSP SUMMER SCHOOL	24,363	35,000	35,000	35,000	0
<p>Funds are allocated for summer school that is held outside the District.</p>						
5540-417-00-0050	MARCHING BAND/MUSIC TRIPS	13,699	14,100	14,100	14,100	0
5540-417-00-0052	TRANSP CO-CURRICULAR	17,030	25,800	30,800	30,800	0
<p>The funds in this category are used to transport the band, cheerleaders, color guard and Indianettes to out-of-district activities. Funds are also provided for transporting the marching band to both home and away events and co-curricular trips as well as funds to cover miscellaneous trips.</p>						
5540-417-06-0052	TRANSP PROJECT SEE - MS	610	4,900	4,900	4,900	0
<p>This code covers the cost to transport our Middle School sixth grade students to Ramapo Anchorage Camp where students learn about nature and the environment.</p>						
5540-422-00-0052	TRANSP FIELD TRIPS	2,566	4,000	4,000	4,000	0
5540-422-03-0052	TRANSP FIELD TRIPS - VC	6,429	8,229	8,229	7,680	-549
5540-422-04-0052	TRANSP FIELD TRIPS - LIB	6,310	8,135	8,135	8,427	292
5540-422-05-0052	TRANSP FIELD TRIPS - UN	5,661	7,555	7,555	7,935	380
5540-422-06-0052	TRANSP FIELD TRIPS - MS	5,549	8,316	8,316	12,321	4,005
5540-422-07-0052	TRANSP FIELD TRIPS - HS	10,570	15,578	15,578	16,489	911
<p>Funds are allocated in these codes on a per pupil basis of \$17.50 per student based on projected enrollment for the new school year. Funds are included to transport 5th graders to the Challenger Center.</p>						
5540-423-00-0052	TRANSP ATHLETICS	151,740	175,000	185,000	186,000	1,000
<p>The funds in this category are used to transport students who participate in athletic activities.</p>						
5540 FUNCTION SUBTOTAL		2,690,484	2,778,336	2,793,336	2,891,652	98,316

5581 TRANSPORTATION FROM BOCES

Nyack Union Free School District

Budget Presentation Detail

Fiscal Year: 2013

Fund: A GENERAL FUND

Budget Account	Description	2010-2011 Actual Expenditure	2011-2012 Adopted Budget	2011-2012 Revised Budget	2012-2013 Proposed Budget	Dollar Change
5581 TRANSPORTATION FROM BOCES						
5581-490-00-0089	BOCES SPECIAL ED	250,827	308,000	308,000	200,000	-108,000
Special Education - Covered here is the cost of transporting handicapped children for whom the District has no program, to classes at BOCES. The decrease in this code is reflective of more students being educated in District special education programs.						
5581 FUNCTION SUBTOTAL		250,827	308,000	308,000	200,000	- 108,000
9010 STATE RETIREMENT						
9010-800-00-0000	STATE RETIREMENT-CIVIL	481,889	679,180	649,180	786,000	136,820
This item covers the cost of the District's contributions for the retirement of our instructional support employees. The cost is based on the payroll of covered employees for the state fiscal year of April 1 through March 31 of the previous year and is paid to the New York State Employees Retirement System. The amount budgeted is based on an estimate provided by the retirement system and includes the annual payment for previous year deferrals.						
9010 FUNCTION SUBTOTAL		481,889	679,180	649,180	786,000	136,820
9020 TEACHER RETIREMENT						
9020-800-00-0000	STATE RETIREMENT TEACHERS	2,632,273	3,606,199	3,576,199	3,910,450	334,251
This item covers the cost of the District's retirement contribution for all certified professional staff who are members of the New York State Teachers Retirement System, including administrators, principals, teachers, teaching assistants and substitute teachers. The District's contribution is based on a percentage of salaries.						
9020 FUNCTION SUBTOTAL		2,632,273	3,606,199	3,576,199	3,910,450	334,251
9030 SOCIAL SECURITY						
9030-800-00-0000	SOCIAL SECURITY	2,533,822	2,798,000	2,758,000	2,835,330	77,330
This item covers the estimated cost of the District's contributions for FICA (Social Security). The cost for FICA and Medicare is 7.65% based on each employee's salary. FICA contributions are 6.2% of salary up to the maximum salary cap. The employee contributes 4.2% from their gross earnings. The employee contribution is not included because it is deducted from the employee's salary and transmitted to the government. In addition, Medicare is 1.45% of all salary earned (the salary cap does not apply to Medicare contributions).						
9030 FUNCTION SUBTOTAL		2,533,822	2,798,000	2,758,000	2,835,330	77,330
9040 WORKERS' COMPENSATION						

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Fund: A GENERAL FUND

Budget Account	Description	2010-2011 Actual Expenditure	2011-2012 Adopted Budget	2011-2012 Revised Budget	2012-2013 Proposed Budget	Dollar Change
9040 WORKERS' COMPENSATION						
9040-800-00-0000	WORKERS' COMPENSATION	174,600	178,142	178,142	211,389	33,247
<p>This is the estimated cost of Worker's Compensation Insurance for the budget year. The District is part of a self-funded Worker's Compensation Program with the other school districts in the county. The premium is based on an actuarial study indicating the increase in funding due to our loss experience, the group's loss experience, and increased payroll and benefit costs.</p>						
9040 FUNCTION SUBTOTAL		174,600	178,142	178,142	211,389	33,247
9045 LIFE INSURANCE						
9045-800-00-0000	LIFE INSURANCE	20,682	35,475	35,475	36,000	525
<p>Premiums for life insurance paid by the District on employees are included per negotiated agreements.</p>						
9045 FUNCTION SUBTOTAL		20,682	35,475	35,475	36,000	525
9050 UNEMPLOYMENT INSURANCE						
9050-800-00-0000	UNEMPLOYMENT INSURANCE	88,787	458,900	458,900	100,000	-358,900
<p>On July 1, 1978, the District became liable for unemployment insurance. The District chose to reimburse the unemployment service for actual payments to employees. Statements are received quarterly from the New York State Unemployment Insurance Fund listing claimants. This code shows a reduction because we do not anticipate the same level of unemployment claims that we had in the previous school year.</p>						
9050 FUNCTION SUBTOTAL		88,787	458,900	458,900	100,000	- 358,900
9055 DISABILITY INSURANCE						
9055-800-00-0000	LONG TERM DISABILITY	1,515	10,500	10,500	2,500	-8,000
<p>Premiums for disability coverage on District administrators and maintenance employees are charged here.</p>						
9055 FUNCTION SUBTOTAL		1,515	10,500	10,500	2,500	- 8,000
9060 HOSPITAL, MEDICAL, DENTAL INSURANCE						

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Budget Account	Description	2010-2011 Actual Expenditure	2011-2012 Adopted Budget	2011-2012 Revised Budget	2012-2013 Proposed Budget	Dollar Change
9060 HOSPITAL, MEDICAL, DENTAL INSURANCE						
9060-800-00-0000	EMPLOYEE BENEFITS	6,451,411	8,482,287	8,277,287	8,399,798	122,511
<p>Covers the District's share for hospital and medical insurance and a prescription plan through the NYS Health Insurance Plan. An Excess Medical Coverage Policy with Optical Rider for employees is also covered under the Health Plan. The cost of the health insurance rebate for employees who are eligible to opt out of our plan is also covered here. Employee contributions for health insurance is through payroll deduction.</p>						
9060 FUNCTION SUBTOTAL		6,451,411	8,482,287	8,277,287	8,399,798	122,511
9089 OTHER (SPECIFY)						
9089-150-00-0000	Salaries Other	14,987	15,000	17,800	17,800	0
<p>This code covers contractual salary payments in lieu of employee benefits.</p>						
9089 FUNCTION SUBTOTAL		14,987	15,000	17,800	17,800	0
9711 SERIAL BONDS-SCHOOL CONSTRUCTION						
9711-610-00-0000	SERIAL BONDS PRINCIPAL	1,600,000	1,590,000	1,590,000	1,686,307	96,307
<p>This consists of the principal payments for retirement of serial bonds for construction. It includes the principal payments on refunded bonds as of March 1998 and the 2005 bond issue. A debt service payment is also included for a 2012 bond issue of \$550,000. This represents the local share portion of the Liberty and Valley Cottage roof project and the Valley Cottage window project.</p>						
9711-710-00-0000	SERIAL BONDS INTEREST	498,853	422,673	422,673	356,559	-66,114
<p>This consists of the interest payments on the refunded bonds as of March 1998, the 2005 bond issue and the 2012 bond issue.</p>						
9711 FUNCTION SUBTOTAL		2,098,853	2,012,673	2,012,673	2,042,866	30,193
9785 INSTALLMENT PURCHASE DEBT						
9785-600-00-0000	IPA PRINCIPAL-TECH	228,823	348,191	510,674	0	-510,674
<p>This code covered lease payments on our installment purchase agreements of technology equipment. Funds have been budgeted in the instructional technology equipment code to avoid installment and interest payments. Therefore, there are no lease payments budgeted for the 2012-13 school year.</p>						
9785-610-00-0000	IPA PRINCIPAL-EPC	174,961	190,581	190,581	217,654	27,073
<p>This code covers installment payments on an energy performance contract for capital improvements that were funded through energy upgrades, as approved by the State Education Department.</p>						

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Budget Account	Description	2010-2011 Actual Expenditure	2011-2012 Adopted Budget	2011-2012 Revised Budget	2012-2013 Proposed Budget	Dollar Change
9785 INSTALLMENT PURCHASE DEBT						
9785-700-00-0000	IPA INTEREST-TECH	17,097	21,850	21,850	0	-21,850
This code covered interest payments on the lease purchase of technology equipment. No interest payments are anticipated in the 2012-13 school year.						
9785-710-00-0000	IPA INTEREST-EPC	125,412	117,363	117,363	108,596	-8,767
This code covers the cost of interest payments on our energy performance contract, which funded capital improvements through energy savings.						
9785 FUNCTION SUBTOTAL		546,293	677,985	840,468	326,250	- 514,218
9901 TRANSFER TO OTHER FUNDS						
9901-900-00-0000	INTERFUND TRANSFER	69,990	80,000	80,000	100,000	20,000
This covers the cost of approximately 20% of the Special Education Summer School program.						
9901 FUNCTION SUBTOTAL		69,990	80,000	80,000	100,000	20,000
9950 TRANSFER TO CAPITAL FUND						
9950-900-00-0000	TRANSFER TO CAPITAL FUND	0	0	0	125,000	125,000
The funds in this code will be used to reconstruct the front vestibule entrance to Liberty Elementary School, which has deteriorated significantly.						
9950 FUNCTION SUBTOTAL		0	0	0	125,000	125,000
Total GENERAL FUND		67,219,883	71,316,000	71,316,000	72,552,291	1,236,291

Selection Criteria

Nyack Union Free School District

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Fiscal Year: 2013

Budget Account	Description	2010-2011 Actual Expenditure	2011-2012 Adopted Budget	2011-2012 Revised Budget	2012-2013 Proposed Budget	Dollar Change
Criteria Name: Shared: 2012-13 BUDGET						
Fund: A						
Budget code not like: ???-??-99-???						
Suppress Budget Accounts with Zero Amounts						
Report Title: Budget Presentation Detail						
Column 1 Value: None						
Column 2 Value: None						
Column 3 Value: None						
Column 4 Value: Prior Year Expenditure						
Column 5 Value: Current Year Initial						
Column 6 Value: Current Year Current						
Column 7 Value: None						
Column 8 Value: Proposed Amount						
Column 9 Value: Dollar						
Column 10 Value: None						
Column 11 Value: None						
Column 12 Value: None						
Column 13 Value: None						
From Column Value: Current Year Current						
To Column Value: Proposed Amount						
Sort by: Fund/Function/Object						
Subtotal Breaks: Function/Object						
Show break headers: Function/Object						
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