HCSD Board Members:
Brian Lynch, President; Pam Strollo, VP; Rose Apgar; Mark Brinthaupt; Michael Buck, Ph.D;; Warren Conklin James Jacobus; Doug Johnson; Ruth Miller; Student Rep. Abigail Clark and Co-Alternates Samantha Owen and Arianna Scaptura

Central Administrative Team:
Ralph Marino, Jr., Ed.D., Superintendent
Judy Christiansen, Human Resources, Dir.
Kim Williams, Student Servs. Director
Virginia Abrunzo, Elem. Ed. Director
Jay Hillman, Secondary Ed. Director
Jane St. Amour-Bradley, School Business Executive

HORSEHEADS CENTRAL SCHOOL DISTRICT
BOARD OF EDUCATION
PUBLIC HEARING
THURSDAY, MAY 9, 2013
6:00 P.M.
MULTI-MEDIA CENTER, HIGH SCHOOL SOUTH WING

AGENDA

1. PLEDGE OF ALLEGIANCE	**BRIAN LYNCH, PRES.**
2. BOARD PRESIDENT'S REMARKS REGARDING THE AGENDA/FORMAT	**BRIAN LYNCH**
3. PRESENTATION OF THE PROPOSED 2013-14 BUDGET	**RALPH MARINO, JR., SUPT. OF SCHOOLS**
4. BUDGET QUESTIONS/COMMENTS	**AUDIENCE**
5. QUESTIONS AND COMMENTS	**BOARD MEMBERS**
6. INTRODUCTION OF BOARD CANDIDATES (IF PRESENT)	**BRIAN LYNCH**
7. MOTION TO ADJOURN	

RM:cmk

Upcoming Events:
May 21, 2013, **7 a.m. to 8 p.m.**, Big Flats School, Ridge Road School, and the High School—Budget Vote and Board Elections

HORSEHEADS CENTRAL SCHOOL DISTRICT

2013-14 Proposed Revenue

Fiscal Year: 2014

Fund: A GENERAL FUND

Revenue Account	Description	2013-2014 Proposed Revenue	2012-2013 Original Revenue Estim	Dollar Change	Percent Change
1001-000	Real Property Taxes	29,170,763.00	28,197,474.00	973,289.00	3.45%
1001-100	Real Prop Taxes - Excess Levy	-	-	-	0.00%
1081-000	Payment in Lieu of Taxes	925,133.00	750,504.00	174,629.00	23.27%
1085-000	STAR Reimbursement	5,351,468.00	5,351,468.00	-	0.00%
1090-000	Int. & Penalty, Prop. Tax	60,000.00	60,000.00	-	0.00%
1315-000	Continuing Ed Tuition	-	-	-	0.00%
1320-000	Summer School Tuition	-	-	-	0.00%
1410-000	Admissions	12,000.00	12,000.00	-	0.00%
1489-000	Other Charges-Services	90,000.00	90,000.00	-	0.00%
2230-000	Day School Tuit-Oth Dist. NYS	5,000.00	32,000.00	-27,000.00	-84.38%
2235-000	Services for BOCES	32,000.00	25,000.00	7,000.00	28.00%
2280-000	Health Services/Other Dis	48,000.00	48,000.00	-	0.00%
2304-000	Transportation/Other Dist	-	-	-	0.00%
2389-000	ACE Program CCC	200,000.00	230,000.00	-30,000.00	-13.04%
2401-000	Interest and Earnings	75,000.00	200,000.00	-125,000.00	-62.50%
2401-001	Interest-Dental Reserve	-	-	-	0.00%
2401-002	Interest-Workers' Comp Reserve	-	-	-	0.00%
2401-003	Interest-Tax Cert Reserve	-	-	-	0.00%
2401-004	Interest-ERS Reserve	-	-	-	0.00%
2401-005	Interest-Tax Reduction Reserve	-	-	-	0.00%
2401-006	Interest-3M Capital Reserve	-	-	-	0.00%
2401-007	Interest-Repair/Repl Rsrv	-	-	-	0.00%
2401-008	Interest-EBAL Reserve	-	-	-	0.00%
2401-009	Interest-Excess Tax Levy Reser	-	-	-	0.00%
2403-000	Bus Rental - Elmira Heights	40,000.00	40,000.00	-	0.00%
2410-000	Rental Real Property	200,000.00	195,000.00	5,000.00	2.56%
2412-000	Bus Garage Rental-Heights	20,000.00	20,000.00	-	0.00%
2413-000	Rental of Property, BOCES	127,000.00	115,000.00	12,000.00	10.43%
2440-000	Rental of Buses	20,000.00	50,000.00	-30,000.00	-60.00%
2450-000	Commissions	600.00	500.00	100.00	20.00%
2650-000	Sale Scrap/Excess Materia	-	3,500.00	-3,500.00	-100.00%
2655-000	Minor Sales, Other	-	-	-	0.00%
2660-000	Sale of Real Property	-	-	-	0.00%
2665-000	Sale of Equipment	-	-	-	0.00%
2666-000	Sale of Transportation Equip.	-	2,500.00	-2,500.00	-100.00%
2670-000	Sale of Instructional Supplies	-	-	-	0.00%
2680-000	Insurance Recoveries	-	15,000.00	-15,000.00	-100.00%
2690-000	Other Compensate for Loss	-	-	-	0.00%
2700-000	Reimb Medicare Part D Exp	200,000.00	340,000.00	-140,000.00	-41.18%
2701-000	Refund PY Exp-BOCES Aided	500,000.00	750,000.00	-250,000.00	-33.33%
2702-000	Refund PY Expense	-	-	-	0.00%
2703-000	Refund PY Exp-Other-Not T	250,000.00	360,000.00	-110,000.00	-30.56%
2705-000	Gifts and Donations	25,000.00	45,000.00	-20,000.00	-44.44%
2706-000	Athletic Donations	-	-	-	0.00%
2707-000	Austerity/Extracurricular	-	-	-	0.00%
2708-000	Austerity/Music	-	-	-	0.00%
2770-000	Unclassified/Misc.	5,000.00	80,000.00	-75,000.00	-93.75%
2770-100	Misc Rev - Fuel Surcharge	-	-	-	0.00%
2770-200	Mlisc Rev - E-Rate	60,000.00	-	60,000.00	0.00%
2771-000	Designated Fund Balance	-	-	-	0.00%
2772-000	Anticipated Revenues	-	-	-	0.00%
3101-000	State Aid/Basic	18,470,657.00	17,762,476.00	708,181.00	3.99%
3101-100	State Aid/Excess Cost	-	-	-	0.00%
3102-000	State Aid/Lottery	5,000,000.00	4,554,156.00	445,844.00	9.79%

HORSEHEADS CENTRAL SCHOOL DISTRICT

2013-14 Proposed Revenue

Fiscal Year: 2014

Fund: A GENERAL FUND

Revenue Account	Description	2013-2014 Proposed Revenue	2012-2013 Original Revenue Estim	Dollar Change	Percent Change
3103-000	State Aid/BOCES	3,898,989.00	4,014,351.00	-115,362.00	-2.87%
3104-000	Tuition/Students w/Disabi	200,000.00	400,000.00	-200,000.00	-50.00%
3106-000	Sound Basic Educ Aid	-	-	-	0.00%
3260-000	State Aid/Textbooks	256,020.00	256,126.00	-106.00	-0.04%
3262-000	State Aid/Comp,Sftwre,Hrd	144,774.00	149,082.00	-4,308.00	-2.89%
3263-000	State Aid/Library Loan Pr	28,250.00	28,562.00	-312.00	-1.09%
3289-000	State Aid/Other	-	-	-	0.00%
4285-000	ARRA Education Stabilizat	-	-	-	0.00%
4286-000	ARRA Energy Survey	-	-	-	0.00%
4601-000	Medicaid/Federal	150,000.00	133,972.00	16,028.00	11.96%
5031-000	Interfund Transfers	-	125,000.00	-125,000.00	-100.00%
5032-000	Interfund Trans-Other	-	-	-	0.00%
5050-000	Interfund Trans/Debt Serv	-	-	-	0.00%
5997-000	Approp Reserves-Tax Reduc	75,000.00	75,000.00	-	0.00%
5997-100	Approp Reserves - Capital Rsrv	-	-	-	0.00%
5999-000	Appropriated Fund Balance	6,000,000.00	5,000,000.00	1,000,000.00	20.00%
5999-111	Appropriated Tax Reduction	-	-	-	0.00%
5999-999	Est. for Carryover Encumbrance	-	-	-	0.00%
Total GENERAL FUND		**71,640,654.00**	**69,511,671.00**	**2,128,983.00**	**3.06%**

Selection Criteria

Criteria Name: Private: Preliminary Revenue
Fund: A
Report Title: 2013-14 Proposed Revenue
Column 1 Value: Proposed Revenue
Column 2 Value: Current Year Initial Estimate
Column 3 Value: Dollar
Column 4 Value: Percent
Column 5 Value: None
Column 6 Value: None
From Column Value: Current Year Initial Estimate
To Column Value: Proposed Revenue
Sort by: Fund
Printed by Jane St.Amour-Bradley (CBO)

HORSEHEADS CENTRAL SCHOOL DISTRICT

2013-14 Proposed Budget

Fiscal Year: 2014

Fund: A GENERAL FUND

Budget Account Description	2013-2014 Proposed Budget	2012-2013 Adopted Budget	Dollar Change	Percent Change
1010 Board of Education				
400 Contractual	10,000	16,275	- 6,275	-38.56%
450 Supplies	1,000	2,000	- 1,000	-50.00%
490 BOCES	1,000	5,113	- 4,113	-80.44%
Subtotal of 1010 Board of Education	**12,000**	**23,388**	**- 11,388**	**-48.69%**
1060 District Meeting				
165 Extra Pay/Sub Pay	6,500	5,745	755	13.14%
400 Contractual	5,700	5,000	700	14.00%
450 Supplies	800	1,100	- 300	-27.27%
Subtotal of 1060 District Meeting	**13,000**	**11,845**	**1,155**	**9.75%**
1240 Chief School Administrator				
150 Instructional Salaries	199,363	190,333	9,030	4.74%
159 Taxable Benefit	31,945	32,093	- 148	-0.46%
160 Non-Instruct. Salaries	82,415	80,468	1,947	2.42%
169 Taxable Benefit	2,877	2,877	-	0.00%
400 Contractual	17,000	19,690	- 2,690	-13.66%
410 Service Contracts	400	2,825	- 2,425	-85.84%
450 Supplies	3,200	4,704	- 1,504	-31.97%
469 Computer Software	-	300	- 300	-100.00%
Subtotal of 1240 Chief School Administrator	**337,200**	**333,290**	**3,910**	**1.17%**
1310 Business Administration				
160 Non-Instruct. Salaries	117,327	108,722	8,605	7.91%
165 Extra Pay/Sub Pay	1,500	1,500	-	0.00%
169 Taxable Benefit	4,729	3,636	1,093	30.06%
200 Equipment	-	2,125	- 2,125	-100.00%
400 Contractual	12,000	50,000	- 38,000	-76.00%
410 Service Contracts	2,400	3,000	- 600	-20.00%
428 Conference	1,000	1,100	- 100	-9.09%
450 Supplies	2,500	4,000	- 1,500	-37.50%
490 BOCES	728,838	543,855	184,983	34.01%
Subtotal of 1310 Business Administration	**870,294**	**717,938**	**152,356**	**21.22%**
1320 Auditing				
400 Contractual	24,000	35,000	- 11,000	-31.43%
Subtotal of 1320 Auditing	**24,000**	**35,000**	**- 11,000**	**-31.43%**
1330 Tax Collector				
160 Non-Instruct. Salaries	34,684	33,899	785	2.32%
165 Extra Pay/Sub Pay	500	3,000	- 2,500	-83.33%
400 Contractual	6,500	6,500	-	0.00%
410 Service Contracts	1,700	1,700	-	0.00%
450 Supplies	300	300	-	0.00%
Subtotal of 1330 Tax Collector	**43,684**	**45,399**	**- 1,715**	**-3.78%**
1380 Fiscal Agent Fee				
400 Contractual	5,000	6,500	- 1,500	-23.08%
Subtotal of 1380 Fiscal Agent Fee	**5,000**	**6,500**	**- 1,500**	**-23.08%**

HORSEHEADS CENTRAL SCHOOL DISTRICT

2013-14 Proposed Budget

Fiscal Year: 2014

Fund: A GENERAL FUND

Budget Account Description	2013-2014 Proposed Budget	2012-2013 Adopted Budget	Dollar Change	Percent Change
1420 Legal				
400 Contractual	89,250	85,000	4,250	5.00%
Subtotal of 1420 Legal	89,250	85,000	4,250	5.00%
1430 Human Resources				
160 Non-Instruct. Salaries	255,059	243,593	11,466	4.71%
165 Extra Pay/Sub Pay	1,046	1,046	-	0.00%
169 Taxable Benefit	3,340	3,303	37	1.12%
200 Equipment	750	1,000	- 250	-25.00%
400 Contractual	28,425	37,900	- 9,475	-25.00%
410 Service Contracts	100	350	- 250	-71.43%
450 Supplies	2,250	3,000	- 750	-25.00%
490 BOCES	96,130	100,227	- 4,097	-4.09%
Subtotal of 1430 Human Resources	387,100	390,419	- 3,319	-0.85%
1480 Public Information and Services				
160 Non-Instruct. Salaries	56,332	53,343	2,989	5.60%
169 Taxable Benefit	2,096	1,953	143	7.32%
400 Contractual	10,500	11,500	- 1,000	-8.70%
428 Conference	500	500	-	0.00%
490 BOCES	-	28,495	- 28,495	-100.00%
Subtotal of 1480 Public Information and Services	69,428	95,791	- 26,363	-27.52%
1620 Operation of Plant				
160 Non-Instruct. Salaries	13,306	13,996	- 690	-4.93%
165 Extra Pay/Sub Pay	81,096	81,096	-	0.00%
171 Custodial Salaries	867,378	944,798	- 77,420	-8.19%
172 Overtime - Snow	1,500	-	1,500	****.**%
173 Overtime - Other	3,500	1,038	2,462	237.19%
174 Overtime - Inside group	54,493	66,733	- 12,240	-18.34%
175 Overtime - Emergencies	1,112	1,112	-	0.00%
176 Overtime - Outside group	10,000	-	10,000	****.**%
179 Taxable Benefit	1,950	6,758	- 4,808	-71.15%
200 Equipment	6,000	6,000	-	0.00%
400 Contractual	158,598	177,098	- 18,500	-10.45%
402 Cell Phones	-	5,000	- 5,000	-100.00%
405 Telephone - AT&T	-	1,000	- 1,000	-100.00%
407 Telephone - Verizon	57,134	64,534	- 7,400	-11.47%
414 Energy - Electricity	435,000	605,000	- 170,000	-28.10%
418 Energy - Natural Gas	400,000	630,000	- 230,000	-36.51%
450 Supplies	90,000	90,000	-	0.00%
490 BOCES	8,379	7,980	399	5.00%
Subtotal of 1620 Operation of Plant	2,189,446	2,702,143	- 512,697	-18.97%
1621 Maintenance of Plant				
160 Non-Instruct. Salaries	30,057	33,404	- 3,347	-10.02%
165 Extra Pay/Sub Pay	2,389	2,389	-	0.00%
167 Summer Help	63,100	63,100	-	0.00%
169 Taxable Benefit	127	127	-	0.00%
170 Supervisors	483,627	560,886	- 77,259	-13.77%
172 Overtime - Snow	7,000	-	7,000	****.**%

2013-14 Proposed Budget

Fiscal Year: 2014

Fund: A GENERAL FUND

Budget Account Description	2013-2014 Proposed Budget	2012-2013 Adopted Budget	Dollar Change	Percent Change
1621 Maintenance of Plant				
173 Overtime - Other	10,000	-	10,000	****.**%
174 Overtime - Inside group	37,000	50,000	- 13,000	-26.00%
175 Overtime - Emergencies	3,000	10,000	- 7,000	-70.00%
176 Overtime - Outside group	3,000	-	3,000	****.**%
179 Taxable Benefit	8,100	5,012	3,088	61.61%
200 Equipment	60,000	60,000	-	0.00%
400 Contractual	293,000	256,500	36,500	14.23%
410 Service Contracts	120,000	131,524	- 11,524	-8.76%
428 Conference	1,500	1,500	-	0.00%
450 Supplies	152,000	182,000	- 30,000	-16.48%
Subtotal of 1621 Maintenance of Plant	**1,273,900**	**1,356,442**	**- 82,542**	**-6.09%**
1670 Central Printing & Mailing				
400 Contractual	75,000	75,000	-	0.00%
490 BOCES	186,270	204,411	- 18,141	-8.87%
Subtotal of 1670 Central Printing & Mailing	**261,270**	**279,411**	**- 18,141**	**-6.49%**
1680 Central Data Processing				
167 Summer Help	3,000	3,000	-	0.00%
219 Computer Hardware	103,695	66,227	37,468	56.58%
400 Contractual	30,345	47,745	- 17,400	-36.44%
450 Supplies	4,000	4,000	-	0.00%
490 BOCES	1,335,697	1,489,069	- 153,372	-10.30%
Subtotal of 1680 Central Data Processing	**1,476,737**	**1,610,041**	**- 133,304**	**-8.28%**
1910 Insurance				
400 Contractual	201,576	238,074	- 36,498	-15.33%
Subtotal of 1910 Insurance	**201,576**	**238,074**	**- 36,498**	**-15.33%**
1920 School Association Dues				
400 Contractual	13,900	13,400	500	3.73%
Subtotal of 1920 School Association Dues	**13,900**	**13,400**	**500**	**3.73%**
1964 Refund on Real Property Taxes				
400 Contractual	50,000	50,000	-	0.00%
Subtotal of 1964 Refund on Real Property Taxes	**50,000**	**50,000**	**-**	**0.00%**
1981 BOCES Administrative Costs				
490 BOCES	937,720	1,485,445	- 547,725	-36.87%
Subtotal of 1981 BOCES Administrative Costs	**937,720**	**1,485,445**	**- 547,725**	**-36.87%**
1983 BOCES Capital Expenses				
490 BOCES	295,309	-	295,309	****.**%
Subtotal of 1983 BOCES Capital Expenses	**295,309**	**-**	**295,309**	******.**%**
2010 Curriculum Devel and Suprvsn				
150 Instructional Salaries	333,392	323,233	10,159	3.14%
159 Taxable Benefit	17,806	13,985	3,821	27.32%
160 Non-Instruct. Salaries	86,491	83,827	2,664	3.18%
165 Extra Pay/Sub Pay	510	510	-	0.00%

HORSEHEADS CENTRAL SCHOOL DISTRICT

2013-14 Proposed Budget

Fiscal Year: 2014

Fund: A GENERAL FUND

Budget Account Description	2013-2014 Proposed Budget	2012-2013 Adopted Budget	Dollar Change	Percent Change
2010 Curriculum Devel and Suprvsn				
169 Taxable Benefit	3,125	3,050	75	2.46%
219 Computer Hardware	2,058	3,000	- 942	-31.40%
400 Contractual	2,900	2,900	-	0.00%
428 Conference	2,360	3,360	- 1,000	-29.76%
450 Supplies	7,000	7,000	-	0.00%
490 BOCES	214,051	76,285	137,766	180.59%
Subtotal of 2010 Curriculum Devel and Suprvsn	**669,693**	**517,150**	**152,543**	**29.50%**
2020 Supervision-Regular School				
150 Instructional Salaries	1,175,124	1,232,699	- 57,575	-4.67%
159 Taxable Benefit	77,573	62,897	14,676	23.33%
160 Non-Instruct. Salaries	298,575	374,136	- 75,561	-20.20%
165 Extra Pay/Sub Pay	14,000	15,250	- 1,250	-8.20%
169 Taxable Benefit	3,111	2,904	207	7.13%
200 Equipment	2,500	4,000	- 1,500	-37.50%
400 Contractual	85,750	16,020	69,730	435.27%
410 Service Contracts	6,500	9,597	- 3,097	-32.27%
450 Supplies	9,864	14,875	- 5,011	-33.69%
463 Graduation	10,000	9,500	500	5.26%
464 Paper	20,500	16,000	4,500	28.13%
468 Postage	9,250	9,400	- 150	-1.60%
Subtotal of 2020 Supervision-Regular School	**1,712,747**	**1,767,278**	**- 54,531**	**-3.09%**
2060 Research, Planning & Evaluation				
160 Non-Instruct. Salaries	28,033	26,229	1,804	6.88%
165 Extra Pay/Sub Pay	100	202	- 102	-50.50%
169 Taxable Benefit	863	796	67	8.42%
400 Contractual	28,920	28,850	70	0.24%
410 Service Contracts	-	9,000	- 9,000	-100.00%
450 Supplies	17,750	28,750	- 11,000	-38.26%
490 BOCES	142,415	-	142,415	****.**%
Subtotal of 2060 Research, Planning & Evaluation	**218,081**	**93,827**	**124,254**	**132.43%**
2070 Inservice Training-Instruction				
150 Instructional Salaries	43,923	43,923	-	0.00%
400 Contractual	9,750	14,800	- 5,050	-34.12%
428 Conference	22,879	26,166	- 3,287	-12.56%
450 Supplies	8,000	8,000	-	0.00%
490 BOCES	137,128	-	137,128	****.**%
Subtotal of 2070 Inservice Training-Instruction	**221,680**	**92,889**	**128,791**	**138.65%**
2110 Teaching-Regular School				
100 Pre-Kindergarten Teacher	158,983	-	158,983	****.**%
120 Full Day K - 6 Teachers	7,282,620	7,349,071	- 66,451	-0.90%
121 Summer - Elementary	27,000	27,000	-	0.00%
130 7 - 12 Teachers	7,019,178	6,911,739	107,439	1.55%
131 Summer - Secondary	37,350	37,350	-	0.00%
140 Substitute Teacher	250,000	250,000	-	0.00%
141 Long Term Subs	350,000	350,000	-	0.00%
142 Home Instruction	10,000	10,000	-	0.00%

HORSEHEADS CENTRAL SCHOOL DISTRICT

2013-14 Proposed Budget

Fiscal Year: 2014

Fund: A GENERAL FUND

Budget Account Description	2013-2014 Proposed Budget	2012-2013 Adopted Budget	Dollar Change	Percent Change
2110 Teaching-Regular School				
143 Contract Teacher Sub	135,000	135,000	-	0.00%
150 Instructional Salaries	164,691	161,765	2,926	1.81%
153 Teaching Assistant	387,153	375,559	11,594	3.09%
160 Non-Instruct. Salaries	14,658	13,685	973	7.11%
161 Teacher Aides	32,666	47,204	- 14,538	-30.80%
162 Monitors	127,147	129,234	- 2,087	-1.61%
165 Extra Pay/Sub Pay	46,792	69,292	- 22,500	-32.47%
200 Equipment	36,190	82,490	- 46,300	-56.13%
400 Contractual	148,350	155,780	- 7,430	-4.77%
404 Mileage	10,000	14,000	- 4,000	-28.57%
410 Service Contracts	4,000	9,500	- 5,500	-57.89%
428 Conference	1,190	1,250	- 60	-4.80%
450 Supplies	178,110	348,344	- 170,234	-48.87%
451 Copier Supplies	1,500	2,500	- 1,000	-40.00%
458 Testing Supplies	3,900	3,900	-	0.00%
459 Enrichment Supplies	2,362	4,011	- 1,649	-41.11%
462 Student Competition	3,500	3,200	300	9.38%
464 Paper	15,800	16,300	- 500	-3.07%
466 Site - Based Teams	-	32	- 32	-100.00%
468 Postage	1,775	2,275	- 500	-21.98%
470 Tuition	110,000	110,000	-	0.00%
473 Tuition Charter School	11,000	30,000	- 19,000	-63.33%
480 Hardcover Textbooks	256,941	16,900	240,041	1,420.36%
481 Elementary Hardcover Text	-	73,627	- 73,627	-100.00%
482 Sec. Hardcover Textbooks	-	111,440	- 111,440	-100.00%
486 Paperback Books	-	9,652	- 9,652	-100.00%
487 Workbooks	-	33,383	- 33,383	-100.00%
488 Newspapers & News Magazin	-	6,663	- 6,663	-100.00%
489 Other Textbooks	-	8,572	- 8,572	-100.00%
490 BOCES	381,001	2,885,077	- 2,504,076	-86.79%
Subtotal of 2110 Teaching-Regular School	**17,208,857**	**19,795,795**	**- 2,586,938**	**-13.07%**
2250 Students w/ Disabilities				
142 Home Instruction	10,000	10,000	-	0.00%
150 Instructional Salaries	2,352,438	2,502,668	- 150,230	-6.00%
153 Teaching Assistant	560,618	736,823	- 176,205	-23.91%
159 Taxable Benefit	16,033	17,489	- 1,456	-8.33%
160 Non-Instruct. Salaries	357,774	266,672	91,102	34.16%
165 Extra Pay/Sub Pay	23,500	-	23,500	****.**%
200 Equipment	550	1,000	- 450	-45.00%
400 Contractual	119,000	119,000	-	0.00%
450 Supplies	17,830	39,820	- 21,990	-55.22%
470 Tuition	140,000	140,000	-	0.00%
473 Tuition Charter School	6,000	-	6,000	****.**%
490 BOCES	3,168,607	1,984,035	1,184,572	59.71%
Subtotal of 2250 Students w/ Disabilities	**6,772,350**	**5,817,507**	**954,843**	**16.41%**
2280 Occupational Education(Grades 9-12)				
130 7 - 12 Teachers	314,547	381,612	- 67,065	-17.57%
200 Equipment	-	7,000	- 7,000	-100.00%

HORSEHEADS CENTRAL SCHOOL DISTRICT

2013-14 Proposed Budget

Fiscal Year: 2014

Fund: A GENERAL FUND

Budget Account Description	2013-2014 Proposed Budget	2012-2013 Adopted Budget	Dollar Change	Percent Change
2280 Occupational Education(Grades 9-12)				
400 Contractual	200	300	- 100	-33.33%
450 Supplies	4,750	6,450	- 1,700	-26.36%
490 BOCES	1,886,519	-	1,886,519	****.**%
Subtotal of 2280 Occupational Education(Grades 9-12)	2,206,016	395,362	1,810,654	457.97%
2610 School Library & AV				
150 Instructional Salaries	370,250	333,012	37,238	11.18%
160 Non-Instruct. Salaries	54,129	55,096	- 967	-1.76%
165 Extra Pay/Sub Pay	2,000	2,500	- 500	-20.00%
400 Contractual	60	60	-	0.00%
450 Supplies	6,037	9,917	- 3,880	-39.12%
453 Subscriptions	8,115	9,410	- 1,295	-13.76%
454 Library Books	8,600	12,650	- 4,050	-32.02%
456 AV Software	2,400	2,500	- 100	-4.00%
460 State Aided	28,250	28,164	86	0.31%
469 Computer Software	-	2,000	- 2,000	-100.00%
490 BOCES	181,556	168,925	12,631	7.48%
Subtotal of 2610 School Library & AV	661,397	624,234	37,163	5.95%
2630 Computer Assisted Instruction				
219 Computer Hardware	150,108	154,608	- 4,500	-2.91%
450 Supplies	13,565	17,861	- 4,296	-24.05%
460 State Aided	67,710	67,500	210	0.31%
490 BOCES	219,529	-	219,529	****.**%
Subtotal of 2630 Computer Assisted Instruction	450,912	239,969	210,943	87.90%
2805 Attendance-Regular School				
160 Non-Instruct. Salaries	131,963	121,047	10,916	9.02%
165 Extra Pay/Sub Pay	7,000	8,000	- 1,000	-12.50%
169 Taxable Benefit	1,246	1,246	-	0.00%
Subtotal of 2805 Attendance-Regular School	140,209	130,293	9,916	7.61%
2810 Guidance-Regular School				
150 Instructional Salaries	497,700	478,641	19,059	3.98%
160 Non-Instruct. Salaries	200,593	188,710	11,883	6.30%
165 Extra Pay/Sub Pay	4,000	4,400	- 400	-9.09%
169 Taxable Benefit	892	831	61	7.34%
400 Contractual	1,766	1,500	266	17.73%
450 Supplies	2,111	2,075	36	1.73%
490 BOCES	137,640	-	137,640	****.**%
Subtotal of 2810 Guidance-Regular School	844,702	676,157	168,545	24.93%
2815 Health Srvcs-Regular School				
160 Non-Instruct. Salaries	359,644	341,484	18,160	5.32%
165 Extra Pay/Sub Pay	40,790	43,390	- 2,600	-5.99%
400 Contractual	28,200	38,200	- 10,000	-26.18%
450 Supplies	14,411	20,180	- 5,769	-28.59%
Subtotal of 2815 Health Srvcs-Regular School	443,045	443,254	- 209	-0.05%
2820 Psychological Srvcs-Reg Schl				

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Budget Account Description	2013-2014 Proposed Budget	2012-2013 Adopted Budget	Dollar Change	Percent Change
2820 Psychological Srvcs-Reg Schl				
150 Instructional Salaries	535,605	512,635	22,970	4.48%
160 Non-Instruct. Salaries	-	51,025	- 51,025	-100.00%
450 Supplies	4,000	8,000	- 4,000	-50.00%
Subtotal of 2820 Psychological Srvcs-Reg Schl	**539,605**	**571,660**	**- 32,055**	**-5.61%**
2825 Social Work Srvcs-Regular School				
161 Teacher Aides	383,682	367,630	16,052	4.37%
165 Extra Pay/Sub Pay	689	-	689	****.**%
Subtotal of 2825 Social Work Srvcs-Regular School	**384,371**	**367,630**	**16,741**	**4.55%**
2850 Co-Curricular Activ-Reg Schl				
150 Instructional Salaries	115,502	115,502	-	0.00%
Subtotal of 2850 Co-Curricular Activ-Reg Schl	**115,502**	**115,502**	**-**	**0.00%**
2855 Interscholastic Athletics-Reg Schl				
150 Instructional Salaries	303,853	303,853	-	0.00%
158 Instruct. Timers/Scorer	24,900	33,824	- 8,924	-26.38%
161 Teacher Aides	20,232	20,232	-	0.00%
200 Equipment	8,500	8,541	- 41	-0.48%
400 Contractual	40,865	39,725	1,140	2.87%
410 Service Contracts	250	250	-	0.00%
419 Referees - Officials	39,000	51,897	- 12,897	-24.85%
450 Supplies	25,980	24,316	1,664	6.84%
490 BOCES	4,492	-	4,492	****.**%
Subtotal of 2855 Interscholastic Athletics-Reg Schl	**468,072**	**482,638**	**- 14,566**	**-3.02%**
5510 District Transportation Services				
160 Non-Instruct. Salaries	23,232	23,278	- 46	-0.20%
165 Extra Pay/Sub Pay	90,752	135,064	- 44,312	-32.81%
169 Taxable Benefit	2,475	-	2,475	****.**%
180 Supervision	301,985	290,014	11,971	4.13%
181 Bus Drivers	915,541	958,582	- 43,041	-4.49%
182 Mechanics	233,483	272,921	- 39,438	-14.45%
183 Mechanic Overtime	1,022	1,022	-	0.00%
184 Supervision Overtime	-	1,019	- 1,019	-100.00%
185 Bus Monitors	31,054	30,000	1,054	3.51%
186 Bus Drivers - Trips	60,000	82,113	- 22,113	-26.93%
189 Taxable Benefit	6,610	4,288	2,322	54.15%
200 Equipment	5,000	6,000	- 1,000	-16.67%
219 Computer Hardware	500	500	-	0.00%
400 Contractual	28,000	29,500	- 1,500	-5.08%
407 Telephone - Verizon	1,209	1,209	-	0.00%
410 Service Contracts	3,000	1,000	2,000	200.00%
420 Insurance	51,112	55,000	- 3,888	-7.07%
421 License, Fingerprinting,	6,300	2,800	3,500	125.00%
422 Driver Physical Exams	7,740	6,500	1,240	19.08%
423 Telephone	1,500	-	1,500	****.**%
425 Repairs	500	500	-	0.00%
426 Snow Removal	-	500	- 500	-100.00%
427 Bridge/Hwy Tolls, Regular	100	-	100	****.**%

HORSEHEADS CENTRAL SCHOOL DISTRICT

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Fiscal Year: 2014

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Budget Account Description	2013-2014 Proposed Budget	2012-2013 Adopted Budget	Dollar Change	Percent Change
5510 District Transportation Services				
428 Conference	1,500	1,500	-	0.00%
429 Rubbish Removal	575	750	- 175	-23.33%
450 Supplies	23,000	24,000	- 1,000	-4.17%
469 Computer Software	500	-	500	****.**%
490 BOCES	11,497	-	11,497	****.**%
492 Oil	7,500	8,000	- 500	-6.25%
493 Tires	22,000	22,000	-	0.00%
494 Lubricants	1,500	1,500	-	0.00%
495 Fuel	550,000	660,000	- 110,000	-16.67%
496 Custodial Supplies	400	400	-	0.00%
498 Automotive Parts	78,000	78,000	-	0.00%
499 Cleaning Supplies	500	500	-	0.00%
Subtotal of 5510 District Transportation Services	**2,468,087**	**2,698,460**	**- 230,373**	**-8.54%**
5530 Garage Building				
400 Contractual	-	400	- 400	-100.00%
414 Energy - Electricity	20,000	25,000	- 5,000	-20.00%
418 Energy - Natural Gas	20,000	25,000	- 5,000	-20.00%
425 Repairs	500	1,000	- 500	-50.00%
450 Supplies	-	1,000	- 1,000	-100.00%
496 Custodial Supplies	2,100	2,000	100	5.00%
Subtotal of 5530 Garage Building	**42,600**	**54,400**	**- 11,800**	**-21.69%**
8070 Census				
165 Extra Pay/Sub Pay	-	6,000	- 6,000	-100.00%
400 Contractual	-	4,000	- 4,000	-100.00%
450 Supplies	-	1,000	- 1,000	-100.00%
Subtotal of 8070 Census	**-**	**11,000**	**- 11,000**	**-100.00%**
9010 ERS State Retirement				
800 Benefits	1,585,871	1,296,432	289,439	22.33%
Subtotal of 9010 ERS State Retirement	**1,585,871**	**1,296,432**	**289,439**	**22.33%**
9020 Teachers' Retirement				
800 Benefits	4,292,474	3,244,372	1,048,102	32.31%
Subtotal of 9020 Teachers' Retirement	**4,292,474**	**3,244,372**	**1,048,102**	**32.31%**
9030 Social Security				
800 Benefits	2,274,347	2,525,826	- 251,479	-9.96%
Subtotal of 9030 Social Security	**2,274,347**	**2,525,826**	**- 251,479**	**-9.96%**
9040 Workers' Compensation				
800 Benefits	345,271	321,183	24,088	7.50%
Subtotal of 9040 Workers' Compensation	**345,271**	**321,183**	**24,088**	**7.50%**
9050 Unemployment Insurance				
800 Benefits	100,000	75,000	25,000	33.33%
Subtotal of 9050 Unemployment Insurance	**100,000**	**75,000**	**25,000**	**33.33%**
9055 Disability Insurance				

HORSEHEADS CENTRAL SCHOOL DISTRICT

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Fiscal Year: 2014

Fund: A GENERAL FUND

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9055 Disability Insurance				
800 Benefits	54,825	51,000	3,825	7.50%
Subtotal of 9055 Disability Insurance	**54,825**	**51,000**	**3,825**	**7.50%**
9060 Hospital, Medical, Dental Insurance				
800 Benefits	325,080	302,400	22,680	7.50%
807 Optical	5,000	5,000	-	0.00%
810 CSEA Optical Benefit	181,697	169,020	12,677	7.50%
811 Health - Miscellaneous	1,124,080	1,045,656	78,424	7.50%
812 Reimbursements	5,000	5,000	-	0.00%
813 Health - Active	8,965,762	8,501,628	464,134	5.46%
814 Health - Retiree	3,732,085	3,157,380	574,705	18.20%
817 Health - HR 105	75,000	75,000	-	0.00%
Subtotal of 9060 Hospital, Medical, Dental Insurance	**14,413,704**	**13,261,084**	**1,152,620**	**8.69%**
9089 Other, FLEX, 403B				
800 Benefits	40,000	17,500	22,500	128.57%
Subtotal of 9089 Other, FLEX, 403B	**40,000**	**17,500**	**22,500**	**128.57%**
9711 Serial Bonds-School Construction				
600 Principal	1,950,000	2,170,000	- 220,000	-10.14%
700 Interest	702,263	778,612	- 76,349	-9.81%
Subtotal of 9711 Serial Bonds-School Construction	**2,652,263**	**2,948,612**	**- 296,349**	**-10.05%**
9712 Serial Bonds-Bus Purchases				
600 Principal	340,000	460,000	- 120,000	-26.09%
700 Interest	9,159	22,131	- 12,972	-58.61%
Subtotal of 9712 Serial Bonds-Bus Purchases	**349,159**	**482,131**	**- 132,972**	**-27.58%**
9770 Revenue Anticipation Notes				
700 Interest	-	50,000	- 50,000	-100.00%
Subtotal of 9770 Revenue Anticipation Notes	**-**	**50,000**	**- 50,000**	**-100.00%**
9901 Transfer to Other Funds				
950 Transfers Special Aid Fun	114,000	64,000	50,000	78.13%
Subtotal of 9901 Transfer to Other Funds	**114,000**	**64,000**	**50,000**	**78.13%**
9950 Transfer to Capital Fund				
900 Transfers	1,300,000	800,000	500,000	62.50%
Subtotal of 9950 Transfer to Capital Fund	**1,300,000**	**800,000**	**500,000**	**62.50%**
Total GENERAL FUND	71,640,654	69,511,671	2,128,983	3.06%

Selection Criteria

Budget Account	Description	2013-2014 Proposed Budget	2012-2013 Adopted Budget	Dollar Change	Percent Change

Criteria Name: Last Run
Fund: A
Suppress Budget Accounts with Zero Amounts
Report Title: 2013-14 Proposed Budget
Summary Only
Column 1 Value: Proposed Amount
Column 2 Value: Current Year Initial
Column 3 Value: Dollar
Column 4 Value: Percent
Column 5 Value: None
Column 6 Value: None
Column 7 Value: None
Column 8 Value: None
Column 9 Value: None
Column 10 Value: None
Column 11 Value: None
Column 12 Value: None
Column 13 Value: None
From Column Value: Current Year Initial
To Column Value: Proposed Amount
Sort by: Fund/Function/Object
Subtotal Breaks: Function/Object
Show break headers: Function/Object
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