

**2010-2011
ROXBURY CENTRAL SCHOOL
PROPOSED BUDGET**

**BUDGET HEARING
MAY 4, 2010
7:30 P.M.
CAFETORIUM**

**BUDGET VOTE
3 – 9 PM
MAY 18, 2010**



Roxbury Central School
53729 State Highway 30
Roxbury, New York 12474

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BOARD OF EDUCATION:

EDWARD FERSCH, *President*

JIM CUTTITA, *Vice President*

WILL FINCH

TARA PONIROS

BONNIE WALKER

THOMAS J. O'BRIEN

Superintendent

ERIC WINDOVER

Principal

JEAN M. MENCHEN

Treasurer

Greetings from the Roxbury Central School:

As I looked at last year's letter to you I would have never expected how swiftly and challenging a year we have faced. New York State's fiscal crisis has deepened and through this we have still been able to adequately strike a fair balance between fiscal accountability and providing a quality educational program.

A coherent budget plan has been adopted by the Board of Education through the focused efforts of the Budget Committee, our employees and the larger community. We will continue to strive to maintain a fiscal/educational balance in the future and fully understand that long term financial planning needs to be based on attempts to forecast beyond a single budget cycle. This adopted plan presents to you a budget increase of 1.53%, not as low as last year but the second lowest to last year going back to at least the mid 1990's. This proposed increase would translate in an anticipated levy increase of 1.86%. This brochure highlights the breakdown of realized savings and the way we wish to utilize revenues for this coming year.

I hope you find this document to be informative and after you have taken some time looking it over please feel free to give me a call at 607-326-4151 ext. 15 or e-mail me at tobrien@roxburycs.org with any questions or comments.

Thank you for coming out to vote on May 18th.

Respectfully,

Thomas J. O'Brien
Superintendent

**ROXBURY CENTRAL SCHOOL DISTRICT
BUDGET VOTE
Tuesday, May 18, 2010**

PROPOSITION 1 : SCHOOL BUDGET 2010 - 2011

Be it resolved, that the Board of Education of the Roxbury Central School, is hereby authorized and directed to expend the sum, not to exceed \$9,572,183 for the school year commencing July 1, 2010 and ending June 30, 2011, and to raise Planned Balance of \$29,000, and a Property Loss Reserve of \$450, and to levy the necessary tax thereof.

PROPOSITION 2 : REPAIR RESERVE FUNDING

Be it resolved, that the Board of Education of the Roxbury Central School, is hereby authorized to fund the repair reserve through available monies from the 2009-10 school year, which are not required by law to be paid into any other fund or account, in the amount of \$20,000.

BOARD MEMBER BALLOT

BOARD MEMBER - FIVE YEAR TERM
JULY 1, 2010 - JUNE 30, 2015

Edward Fersch

Write-In

2010-2011 PROPOSED BUDGET
ADMINISTRATIVE - PROGRAM - CAPITAL COMPONENTS

| | <u>2009-2010</u> | <u>2010-2011</u> | <u>DOLLAR CHANGE</u> | <u>PERCENT CHANGE</u> |
|--------------------------|----------------------------|----------------------------|--------------------------|---------------------------|
| ADMINISTRATIVE COMPONENT | \$ 1,151,642 | \$ 1,240,800 | \$ 89,158 | 7.74% |
| PROGRAM COMPONENT | \$ 6,816,897 | \$ 6,888,639 | \$ 71,742 | 1.05% |
| CAPITAL COMPONENT | <u>\$ 1,459,222</u> | <u>\$ 1,442,744</u> | <u>\$ (16,478)</u> | <u>-1.13%</u> |
| TOTAL | <u><u>\$ 9,427,761</u></u> | <u><u>\$ 9,572,183</u></u> | <u>\$ 144,422</u> | <u>1.53%</u> |

PROPOSED LEVY
UNDER PROPOSITION 1 - SCHOOL BUDGET VOTE
2010-2011

| | | |
|--------------------------------------|----------------|-------|
| Budget | \$ 9,572,183 | |
| Planned Balance | \$ 29,000 | |
| Property Loss Reserve | \$ 450 | |
| | \$ 9,601,633 | |
| Less Estimated Revenues | \$ (3,232,749) | |
| | \$ 6,368,884 | |
| Use of Reserves - Retirement / EBLAR | \$ (252,162) | |
| Use of Surplus - To Reduce Levy | \$ (250,000) | |
| | | |
| 10-11 Tax Levy | \$ 5,866,722 | |
| 09-10 Tax Levy | \$ 5,759,442 | |
| Increase | \$ 107,280 | 1.86% |

| | | |
|-----------------------|--------------|-------|
| 10-11 Proposed Budget | \$ 9,572,183 | |
| 09-10 Budget | \$ 9,427,761 | |
| Increase | \$ 144,422 | 1.53% |

PROPOSED LEVY
UNDER PROPOSITION 2 - REPAIR RESERVE FUNDING
2010-2011

| | | |
|---------------------------------|-------------|-------|
| Repair Reserve | \$ 20,000 | |
| | \$ 20,000 | |
| Less Estimated Revenues | \$ - | |
| Use of Surplus - To Reduce Levy | \$ (20,000) | |
| | \$ - | |
| | | |
| 10-11 Tax Levy | \$ - | |
| 09-10 Tax Levy | \$ - | |
| Increase | \$ - | 0.00% |

| | | |
|-----------------------|------|-------|
| 10-11 Proposed Budget | \$ - | |
| 09-10 Budget | \$ - | |
| Increase | \$ - | 0.00% |

**2010-2011 PROPOSED BUDGET
ADMINISTRATIVE COMPONENT**

| | <u>2009-2010</u> | <u>2010-2011</u> | <u>DOLLAR CHANGE</u> | <u>PERCENT CHANGE</u> |
|--|---------------------|---------------------|--------------------------|---------------------------|
| Board of Education | \$ 5,375 | \$ 5,125 | \$ (250) | -4.65% |
| Includes legal ads, conferences, law books and other items for the Board of Education | | | | |
| District Meetings | \$ 750 | \$ 750 | \$ - | 0.00% |
| Includes voting machine setup, materials and supplies to hold annual meeting. | | | | |
| Central School Administration | \$ 211,344 | \$ 210,771 | \$ (573) | -0.27% |
| Includes Salaries for Superintendent, Secretary and Main Office Staff and their equipment, contractual and supplies | | | | |
| Finance: | | | | |
| BOCES Services | \$ 40,385 | \$ 40,435 | \$ 50 | 0.12% |
| Includes Administration of self-funded Workers' Compensation, Health and Dental & Flex Plans. | | | | |
| Auditing | \$ 16,083 | \$ 20,167 | \$ 4,084 | 25.39% |
| Includes Internal (claims & auditors) and External Auditors | | | | |
| Treasurer's Office | \$ 124,120 | \$ 117,920 | \$ (6,200) | -5.00% |
| Includes salaries for treasurer, two account clerks, and their equipment, materials, supplies and contractual | | | | |
| Tax Collector | \$ 11,955 | \$ 12,093 | \$ 138 | 1.15% |
| Includes all expenses relating to collection of school taxes | | | | |
| Purchasing | \$ 2,075 | \$ 2,080 | \$ 5 | 0.24% |
| Includes expenses relating to co-operative bidding thru BOCES | | | | |
| Fiscal Agent Fees | \$ 750 | \$ 750 | \$ - | 0.00% |
| Includes mandated expenses for overseeing of serial bonds | | | | |
| Staff | | | | |
| Legal | \$ 10,000 | \$ 47,500 | \$ 37,500 | 375.00% |
| Includes half of legal budget (other half in Program Component) | | | | |
| Personnel | \$ 26,261 | \$ 26,685 | \$ 424 | 1.61% |
| Includes staff physicals & BOCES fees for advertisement & certification as well as new GASB 45 & 403B compliance fees/OLAS | | | | |
| Public Information | \$ 2,000 | \$ 2,500 | \$ 500 | 25.00% |
| Includes expenses associated with newsletter and public notices | | | | |
| BOCES/Central Printing & Mailing | \$ 850 | \$ 1,000 | \$ 150 | 17.65% |
| Includes expenses associated with public notices and calendars | | | | |
| BOCES/Computer Service Administration | \$ 57,220 | \$ 56,950 | \$ (270) | -0.47% |
| Includes computer service admin, Dist. Learning upgrade cleartrack, e-school system, & broadband | | | | |
| District Insurance & Unclassified | \$ 72,720 | \$ 72,100 | \$ (620) | -0.85% |
| Includes insurance for school, auto and student accident, & unclassified | | | | |
| School Association Dues | \$ 4,250 | \$ 5,000 | \$ 750 | 17.65% |
| Includes membership in school board association | | | | |
| BOCES/Administration & Rental Costs | \$ 77,741 | \$ 78,375 | \$ 634 | 0.82% |
| Includes BOCES administration and rental costs | | | | |
| Fringe Benefits - Undistributed | \$ 209,362 | \$ 247,225 | \$ 37,863 | 18.08% |
| Includes FICA, disability, health, life, dental and retirement costs for employees paid under this component | | | | |
| SUB-TOTAL ADMINISTRATIVE COMPONENT | \$ 873,241 | \$ 947,426 | \$ 74,185 | 8.50% |
| Administrative costs transferred from Regular Education Budget area: | | | | |
| Curriculum Development (BOCES) | \$ 3,500 | \$ 3,500 | \$ - | 0.00% |
| Includes BOCES curriculum development (SACI dues) | | | | |
| Supervision | \$ 143,036 | \$ 148,759 | \$ 5,723 | 4.00% |
| Includes Principal's salary, equipment, supplies & contractual costs as well as Super. of Bldgs & Grounds & 25% Transp. Super. Salaries | | | | |
| Research, Planning & Evaluation | \$ 53,365 | \$ 55,515 | \$ 2,150 | 4.03% |
| Includes Staff develop, Model Schools and crisis management costs policy & regulations updating services | | | | |
| SUB-TOTAL | \$ 199,901 | \$ 207,774 | \$ 7,873 | 3.94% |
| Administrative costs transferred from Fringe Benefits: | | | | |
| Health Insurance for Retirees | \$ 78,500 | \$ 85,600 | \$ 7,100 | 9.04% |
| Includes Districts share of Health Insurance for retirees that were paid out of this component of budget when they were working for the district | | | | |
| SUB-TOTAL | \$ 78,500 | \$ 85,600 | \$ 7,100 | 9.04% |
| TOTAL ADMINISTRATIVE COMPONENT | \$ 1,151,642 | \$ 1,240,800 | \$ 89,158 | 7.74% |

**2010-2011 PROJECTED BUDGET
PROGRAM COMPONENT**

| INSTRUCTIONAL | <u>2009-2010</u> | <u>2010-2011</u> | <u>DOLLAR</u> <u>CHANGE</u> | <u>PERCENT</u> <u>CHANGE</u> |
|--|-------------------------|-------------------------|--|---|
| Legal Includes half of legal budget, other half in Admin. Component | \$ 10,000 | \$ 47,500 | \$ 37,500 | 375.00% |
| Teaching Regular School | | | | |
| Salaries Includes elementary, secondary, subs and LTA/aide salaries | \$ 2,139,624 | \$ 2,147,489 | \$ 7,865 | 0.37% |
| Equipment Includes equipment for instruction | \$ 9,100 | \$ 9,550 | \$ 450 | 4.95% |
| Contractual Includes trips, teacher conf., maint. agreements, workshops & mileage | \$ 37,640 | \$ 49,095 | \$ 11,455 | 30.43% |
| Materials & Supplies Includes materials and supplies requested by teachers | \$ 74,101 | \$ 71,285 | \$ (2,816) | -3.80% |
| Textbooks Includes textbooks and periodicals used as texts | \$ 32,040 | \$ 30,463 | \$ (1,577) | -4.92% |
| BOCES Services Includes Distance Learning, Arts in Education, Speech, GED and Alternative High School | \$ 175,287 | \$ 170,640 | \$ (4,647) | -2.65% |
| Total Teaching Regular School | \$ 2,467,792 | \$ 2,478,521 | \$ 10,729 | 0.43% |
| Program for the Special Education | | | | |
| Salaries Includes salaries for Spec. Ed. teachers, LTA's, aides & subs | \$ 421,043 | \$ 467,400 | \$ 46,357 | 11.01% |
| Equipment, Contractual, Supplies Includes equipment, contractual & supplies for handicapped program | \$ 151,632 | \$ 158,800 | \$ 7,168 | 4.73% |
| Tuition Includes tuition to another district/provider for services | \$ 100,000 | \$ 100,000 | \$ - | 0.00% |
| Textbooks Includes textbooks for the handicapped program | \$ 900 | \$ 500 | \$ (400) | -44.44% |
| BOCES Services Includes BOCES services for handicapped | \$ 471,208 | \$ 404,432 | \$ (66,776) | -14.17% |
| Total Program for the Handicapped | \$ 1,144,783 | \$ 1,131,132 | \$ (13,651) | -1.19% |
| Occupational Education | | | | |
| BOCES Services Includes BOCES services for Occupational Ed. class | \$ 216,294 | \$ 205,000 | \$ (11,294) | -5.22% |
| Total Occupational Education | \$ 216,294 | \$ 205,000 | \$ (11,294) | -5.22% |
| Teaching Special Schools | | | | |
| BOCES Services (English as a second lang.) Includes BOCES special services | \$ - | \$ - | \$ - | 0.00% |
| Total Teaching Special School | \$ - | \$ - | \$ - | 0.00% |
| Instructional Media | | | | |
| School Library & Audio Visual | | | | |
| Salaries Includes salaries for Librarian & aide. | \$ 61,851 | \$ 63,920 | \$ 2,069 | 3.35% |
| Supplies, Contractual & Equipment Includes supplies, equip. & contractual for Library & A / V | \$ 9,800 | \$ 9,050 | \$ (750) | -7.65% |
| Library Books Includes library books and library reference materials | \$ 5,900 | \$ 5,500 | \$ (400) | -6.78% |
| BOCES Services Includes technical assist, email hosting & archiving library automation, equip purchases & back up maintenance | \$ 65,678 | \$ 67,150 | \$ 1,472 | 2.24% |
| Total School Library & Audio Visual | \$ 143,229 | \$ 145,620 | \$ 2,391 | 1.67% |

**2010-2011 PROJECTED BUDGET
PROGRAM COMPONENT**

| INSTRUCTIONAL | <u>2009-2010</u> | <u>2010-2011</u> | <u>DOLLAR</u> <u>CHANGE</u> | <u>PERCENT</u> <u>CHANGE</u> |
|---|-------------------------|-------------------------|--|---|
| Computer Assisted Instruction | | | | |
| Salaries | \$ 71,835 | \$ 74,678 | \$ 2,843 | 3.96% |
| Includes salaries for computer co-ordinator & tech | | | | |
| Equipment | \$ 5,000 | \$ 8,000 | \$ 3,000 | 60.00% |
| Includes state aided hardware and computer equipment | | | | |
| Contractual, Supplies | \$ 53,500 | \$ 24,500 | \$ (29,000) | -54.21% |
| Includes ink cart., storage devices, cables, etc & repairs as well as internet services & smartboard maintenance | | | | |
| Software | \$ 5,700 | \$ 5,500 | \$ (200) | -3.51% |
| Includes educational software as requested by teachers | | | | |
| BOCES Services | \$ - | \$ - | \$ - | 0.00% |
| Total Computer Assisted Instruction | \$ 136,035 | \$ 112,678 | \$ (23,357) | -17.17% |
| Pupil Services | | | | |
| Guidance | | | | |
| Salaries | \$ 65,966 | \$ 69,228 | \$ 3,262 | 4.94% |
| Includes salaries for Guidance Counselor and Secretary | | | | |
| Supplies, Contractual & Equipment | \$ 19,370 | \$ 19,120 | \$ (250) | -1.29% |
| Includes supplies, equipment and contractual for guidance | | | | |
| Total Guidance | \$ 85,336 | \$ 88,348 | \$ 3,012 | 3.53% |
| Health Services | | | | |
| Salaries | \$ 34,915 | \$ 36,692 | \$ 1,777 | 5.09% |
| Includes nurse and substitute nurse's salaries | | | | |
| Supplies, Contractual & Equipment | \$ 9,200 | \$ 8,700 | \$ (500) | -5.43% |
| Includes supplies, equip. and contractual, such as student physicals | | | | |
| Total Health Services | \$ 44,115 | \$ 45,392 | \$ 1,277 | 2.89% |
| Psychological Services | \$ 54,290 | \$ 56,019 | \$ 1,729 | 3.18% |
| Includes salary, contractual & supplies | | | | |
| Social Services Work-Regular School | \$ 5,000 | \$ 5,000 | \$ - | 0.00% |
| Includes cost of social worker through Delaware Cty | | | | |
| Pupil Personnel Services-Special School (Speech) | \$ 500 | \$ 500 | \$ - | 0.00% |
| Includes supplies and conference expense for speech | | | | |
| Co-Curricular Activities | \$ 76,228 | \$ 83,520 | \$ 7,292 | 9.57% |
| Includes costs involved for drama, science olympiad, yearbook, etc | | | | |
| Interscholastic Athletics | \$ 104,432 | \$ 102,091 | \$ (2,341) | -2.24% |
| Includes costs attributed to Interscholastic sports program | | | | |
| Sub-Total Program Component | \$ 4,488,034 | \$ 4,501,321 | \$ 13,287 | 0.30% |
| Transfers from other areas: | | | | |
| Fringe Benefits - Undistributed | \$ 1,588,522 | \$ 1,645,700 | \$ 57,178 | 3.60% |
| Includes FICA, disability, health, life, dental and retirement costs for employees paid under this component | | | | |
| Health Insurance for Retirees | \$ 184,600 | \$ 198,200 | \$ 13,600 | 7.37% |
| Includes district's share of Health Ins. for faculty retirees | | | | |
| District Transportation | \$ 498,282 | \$ 435,214 | \$ (63,068) | -12.66% |
| Includes transportation expenses including salaries, parts, fuel, diesel, oil, fleet insurance, tires and expenses attributed to operation of bus garage, Crop afterschool transportation costs for school year. Does NOT include bus purchases, 25% Transp. Supervisor, which are, listed in other Components of budget. | | | | |
| Community Services | \$ 34,959 | \$ 38,204 | \$ 3,245 | 9.28% |
| Includes Hall Monitor, ASHH, Summer Census & Summer Recreation Programs | | | | |
| Transfer to Special Aid Fund | \$ 22,500 | \$ 70,000 | \$ 47,500 | 211.11% |
| 20% of Summer Handicapped Program not reimb. by state. Proposal for 2010/11 to increase school share | | | | |
| Total Program Component | \$ 6,816,897 | \$ 6,888,639 | \$ 71,742 | 1.05% |

**2010-2011 PROPOSED BUDGET
CAPITAL COMPONENT**

| | <u>2009-2010</u> | <u>2010-2011</u> | <u>DOLLAR CHANGE</u> | <u>PERCENT CHANGE</u> |
|--|---------------------|---------------------|--------------------------|---------------------------|
| Buildings Operations | \$ 377,843 | \$ 375,216 | \$ (2,627) | -0.70% |
| Includes costs to clean & heat in the building, including salaries, supplies, electricity, water, telephone and materials & supplies | | | | |
| Buildings Maintenance | \$ 102,600 | \$ 100,350 | \$ (2,250) | -2.19% |
| Includes costs for maintain building, equip, repairs, contractual agreements for Fire Systems, garbage removal, bell systems, heating control, and materials/supplies, etc | | | | |
| Real Property Tax Refund | \$ 1,500 | \$ 1,750 | \$ 250 | 16.67% |
| Amount withheld by Delaware County on returned taxes | | | | |
| Purchase Buses | \$ 123,000 | \$ 100,000 | \$ (23,000) | -18.70% |
| Includes a full size bus | | | | |
| Fringe Benefits | \$ 113,916 | \$ 122,950 | \$ 9,034 | 7.93% |
| Includes FICA, disability, health, life, dental and retirement costs for employees paid under this component. | | | | |
| Health Insurance for Retirees | \$ 22,500 | \$ 25,640 | \$ 3,140 | 13.96% |
| Includes District's share of Health Insurance for retirees that were paid out of this component of budget when they were working for district | | | | |
| Debt Service - Principal & Interest Payments | <u>\$ 717,863</u> | <u>\$ 716,838</u> | <u>\$ (1,025)</u> | <u>-0.14%</u> |
| Includes all principal and interest payments on outstanding serial bonds. | | | | |
| Total Capital Component | <u>\$ 1,459,222</u> | <u>\$ 1,442,744</u> | \$ (16,478) | -1.13% |

As required - this information is available on our website : www.roxburycs.org for your review, as well as providing a link to NYSED webpage for the School Report Card

Sections 1608, 1716, 2554, and 2590-e of the Educational Law, as amended by Chapter 474 of the laws of 1996, require the following additional information be presented as part of the budget process.

1. The Superintendent's salary, benefits, and other remuneration.
2. The School Districts Report Card.
3. State supplied comparative measures of fiscal performance for regular education and special education.
4. A report of special education placements.

Because of space limitation, this information will not be included in this newsletter, but will be available at the Annual Budget Hearing and at the School District office during regular hours.

REVENUES**2010-2011**

| | <u>ADMINISTRATION</u> | <u>PROGRAM</u> | <u>CAPITAL</u> | <u>TOTAL</u> |
|---|-----------------------|----------------|----------------|---------------------|
| <u>REAL PROPERTY TAX ITEMS:</u> | | | | |
| PLANNED BALANCE | \$ 29,000 | | | |
| PAYMENTS IN LIEU OF TAXES | \$ 8,485 | | | |
| INTEREST ON TAXES | \$ 18,000 | | | |
| TOTAL R.P. TAX ITEMS | \$ 55,485 | \$ - | \$ - | \$ 55,485 |
| <u>CHARGES FOR SERVICES:</u> | | | | |
| ADMISSIONS/DRAMA | \$ 2,500 | | | |
| TRANS. OTHER DISTRICTS | \$ - | | | |
| TOTAL CHARGED SERVICES | \$ 2,500 | \$ - | \$ - | \$ 2,500 |
| <u>USE OF MONEY & PROPERTY</u> | | | | |
| INTEREST ON INVESTMENTS | \$ 15,000 | | | |
| RENTAL FROM BOCES | | | \$ 4,500 | |
| RENTAL EQUIPMENT | \$ - | | | |
| COMMISSIONS | \$ 75 | | | |
| TOTAL USE MONEY/PROPERTY | \$ 15,075 | \$ - | \$ 4,500 | \$ 19,575 |
| <u>SALE OF PROPERTY & COMPENSATION FOR LOSS</u> | | | | |
| SALE OF EQUIPMENT | \$ - | | | |
| SALE TRANSPORT EQUIPMENT | \$ - | | | |
| SALE INSTRUCT EQUIPMENT | \$ 200 | | | |
| INSURANCE RECOVERIES | \$ - | | | |
| OTHER COMP FOR LOSS | \$ - | | | |
| TOTAL SALE PROP ETC | \$ 200 | \$ - | \$ - | \$ 200 |
| <u>MISCELLANEOUS:</u> | | | | |
| <u>REFUND PRIOR YEARS:</u> | | | | |
| BOCES REFUND | | \$ 5,000 | | |
| TRANSPRT REFUND | \$ - | | | |
| OTHER REVENUE - YEARBOOK | \$ 5,500 | | | |
| GIFTS & DONATIONS | \$ - | | | |
| TOTAL MISC | \$ 5,500 | \$ 5,000 | \$ - | \$ 10,500 |
| <u>STATE SOURCES:</u> | | | | |
| FOUNDATION AID / BUILDING AID | | \$ 2,234,788 | \$ 356,804 | |
| TRANSPORTATION AID | | \$ 270,746 | | |
| EXCESS COST AID | | \$ 56,264 | | |
| HARDWARE/ TECHNOLOGY | | \$ - | | |
| BOCES STATE AID | | \$ 203,675 | | |
| TEXTBOOK AID | | \$ 19,514 | | |
| COMPUTER SOFTWARE AID | | \$ 5,123 | | |
| LIBRARY/AV AID | | \$ 2,137 | | |
| GAP ELIMINATION | | \$ (197,162) | | |
| OTHER STATE AID | | \$ 192,600 | | |
| YOUTH PROGRAM-STATE AID | | \$ - | | |
| TOTAL 09-10 EST. STATE AID | \$ - | \$ 2,787,685 | \$ 356,804 | \$ 3,144,489 |
| TOTAL EST. REVENUES OTHER THAN REAL PROPERTY TAX | \$ 78,760 | \$ 2,792,685 | \$ 361,304 | \$ 3,232,749 |
| Prior 09-10 Est. Revenues | \$ 75,726 | \$ 3,002,739 | \$ 361,304 | \$ 3,439,769 |
| Incr/Decr in Revenues | \$ 3,034 | \$ (210,054) | \$ - | \$ (207,020) -6.02% |