

**2011-2012
ROXBURY CENTRAL SCHOOL
PROPOSED BUDGET**

**BUDGET HEARING
MAY 3, 2011
7:30 P.M.
CAFETORIUM**

**BUDGET VOTE
3 – 9 PM
MAY 17, 2011**



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

Tel: (607) 326-4151

Fax: (607) 326-4154

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:

After reviewing this year's budget process, each year seems to become more and more challenging. The silver lining to this year is that an on-time budget was achieved by New York State. I am happy to announce that, once again, we have been able to strike a fair balance between fiscal accountability and delivering a sound educational program.

A coherent budget plan has been adopted by the Board of Education through the focused efforts of key stakeholders. This plan has also been gauged by the reality of the larger fiscal crisis facing our nation and region. We will continue to strive to maintain a fiscal/educational balance and will continue to predict future financial trends and obligations. This adopted plan presents to you a budget increase of 0.07% with an anticipated levy increase of 1.87%. Due to deep cuts in New York State education aid and a further analysis of our program and fiscal plans we have been able to effectively mitigate some of these revenue shortfalls; this is the reason for the gap between the budget and the anticipated levy. This brochure is being provided to you to assist you in understanding 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 17th.

Respectfully,

Thomas J. O'Brien
Superintendent

**ROXBURY CENTRAL SCHOOL DISTRICT
BUDGET VOTE
Tuesday, May 17, 2011**

PROPOSITION 1 : SCHOOL BUDGET 2011 - 2012

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 \$9,578,883 for the school year commencing July 1, 2011 and ending June 30, 2012, 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 2010-11 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, 2011 - JUNE 30, 2016

PHILLIP ZORDA

WRITE IN

2011-2012 PROPOSED BUDGET
ADMINISTRATIVE - PROGRAM - CAPITAL COMPONENTS

	<u>2010-2011</u>	<u>2011-2012</u>	<u>DOLLAR CHANGE</u>	<u>PERCENT CHANGE</u>
ADMINISTRATIVE COMPONENT	\$ 1,240,800	\$ 1,262,031	\$ 21,231	1.71%
PROGRAM COMPONENT	\$ 6,888,639	\$ 6,823,534	\$ (65,105)	-0.95%
CAPITAL COMPONENT	<u>\$ 1,442,744</u>	<u>\$ 1,493,318</u>	<u>\$ 50,574</u>	<u>3.51%</u>
TOTAL	<u>\$ 9,572,183</u>	<u>\$ 9,578,883</u>	\$ 6,700	0.07%

PROPOSED LEVY
UNDER PROPOSITION 1 - SCHOOL BUDGET VOTE
2011-2012

Budget	\$ 9,578,883	
Planned Balance	\$ 29,000	
Property Loss Reserve	\$ 450	
	<u>\$ 9,608,333</u>	
Less Estimated Revenues	\$ (3,120,125)	
	<u>\$ 6,488,208</u>	
Use of Reserves - Retirement	\$ (75,000)	
Use of Reserves - EBLAR	\$ (212,500)	
Use of Surplus - To Reduce Levy	<u>\$ (250,000)</u>	
11-12 Tax Levy	\$ 5,950,708	
10-11 Tax Levy	<u>\$ 5,841,722</u>	
Increase	\$ 108,986	1.87%

11-12 Proposed Budget	\$ 9,578,883	
10-11 Budget	<u>\$ 9,572,183</u>	
Increase	\$ 6,700	0.07%

PROPOSED LEVY
UNDER PROPOSITION 2 - REPAIR RESERVE FUNDING
2011-2012

Repair Reserve	\$ 20,000	
	<u>\$ 20,000</u>	
Less Estimated Revenues	\$ -	
Use of Surplus - To Reduce Levy	<u>\$ (20,000)</u>	
	\$ -	
11-12 Tax Levy	\$ -	
10-11 Tax Levy	<u>\$ -</u>	
Increase	\$ -	0.00%

11-12 Proposed Budget	\$ -	
10-11 Budget	<u>\$ -</u>	
Increase	\$ -	0.00%

**2011-12
PROGRAM COMPONENT**

INSTRUCTIONAL	<u>2010-11</u>	<u>2011-12</u>	<u>DOLLAR CHANGE</u>	<u>PERCENT CHANGE</u>
Legal Includes half of legal budget, other half in Admin. Component	\$ 47,500	\$ 35,000	\$ (12,500)	-26.32%
Teaching Regular School				
Salaries Includes elementary, secondary, subs and LTA/aide salaries	\$ 2,147,489	\$ 1,947,388	\$ (200,101)	-9.32%
Equipment Includes equipment for instruction	\$ 9,550	\$ 8,500	\$ (1,050)	-10.99%
Contractual Includes trips, teacher conf., maint. agreements, workshops & mileage	\$ 49,095	\$ 46,582	\$ (2,513)	-5.12%
Materials & Supplies Includes materials and supplies requested by teachers	\$ 71,285	\$ 74,115	\$ 2,830	3.97%
Textbooks Includes textbooks and periodicals used as texts	\$ 30,463	\$ 26,430	\$ (4,033)	-13.24%
BOCES Services Includes Distance Learning, Arts in Education, Speech and GED.	<u>\$ 170,640</u>	<u>\$ 141,605</u>	<u>\$ (29,035)</u>	<u>-17.02%</u>
Total Teaching Regular School	\$ 2,478,521	\$ 2,244,620	\$ (233,901)	-9.44%
Program for the Special Education				
Salaries Includes salaries for Spec. Ed. teachers, LTA's, aides & subs	\$ 467,400	\$ 454,725	\$ (12,675)	-2.71%
Equipment, Contractual, Supplies Includes equipment, contractual & supplies for handicapped program	\$ 158,800	\$ 247,050	\$ 88,250	55.57%
Tuition Includes tuition to another district/provider for services	\$ 100,000	\$ 125,000	\$ 25,000	25.00%
Textbooks Includes textbooks for the handicapped program	\$ 500	\$ 500	\$ -	0.00%
BOCES Services Includes BOCES services for handicapped	<u>\$ 404,432</u>	<u>\$ 379,986</u>	<u>\$ (24,446)</u>	<u>-6.04%</u>
Total Program for the Handicapped	\$ 1,131,132	\$ 1,207,261	\$ 76,129	6.73%
Occupational Education				
BOCES Services Includes BOCES services for Occupational Ed. class	<u>\$ 205,000</u>	<u>\$ 236,000</u>	<u>\$ 31,000</u>	<u>15.12%</u>
Total Occupational Education	\$ 205,000	\$ 236,000	\$ 31,000	15.12%
Teaching Special Schools				
BOCES Services (English as a second lang.) Includes BOCES special services	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
Total Teaching Special School	\$ -	\$ -	\$ -	0.00%
Instructional Media				
School Library & Audio Visual				
Salaries Includes salaries for Librarian & aide.	\$ 63,920	\$ 66,713	\$ 2,793	4.37%
Supplies, Contractual & Equipment Includes supplies, equip. & contractual for Library & A / V	\$ 9,050	\$ 9,250	\$ 200	2.21%
Library Books Includes library books and library reference materials	\$ 5,500	\$ 5,500	\$ -	0.00%
BOCES Services Includes technical assist, email hosting & archiving library automation, equip purchases & back up maintenance	<u>\$ 67,150</u>	<u>\$ 39,550</u>	<u>\$ (27,600)</u>	<u>-41.10%</u>
Total School Library & Audio Visual	\$ 145,620	\$ 121,013	\$ (24,607)	-16.90%

**2011-12
PROGRAM COMPONENT**

INSTRUCTIONAL	<u>2010-11</u>	<u>2011-12</u>	<u>DOLLAR CHANGE</u>	<u>PERCENT CHANGE</u>
Computer Assisted Instruction				
Salaries	\$ 74,678	\$ 77,579	\$ 2,901	3.88%
Includes salaries for computer co-ordinator/tchr & tech				
Equipment	\$ 8,000	\$ 5,000	\$ (3,000)	-37.50%
Includes state aided hardware and computer equipment				
Contractual & Supplies	\$ 24,500	\$ 27,250	\$ 2,750	11.22%
Includes ink cart., storage devices, cables, etc & repairs as well as internet services & smartboard maintenance				
Software	\$ 5,500	\$ 6,050	\$ 550	10.00%
Includes educational software as requested by teachers				
BOCES Services	\$ -	\$ -	\$ -	0.00%
included within the Library budget				
Total Computer Assisted Instruction	\$ 112,678	\$ 115,879	\$ 3,201	2.84%
Pupil Services				
Guidance				
Salaries	\$ 69,228	\$ 72,382	\$ 3,154	4.56%
Includes salaries for Guidance Counselor and Secretary				
Supplies, Contractual & Equipment	\$ 19,120	\$ 19,500	\$ 380	1.99%
Includes supplies, equipment and contractual for guidance				
Total Guidance	\$ 88,348	\$ 91,882	\$ 3,534	4.00%
Health Services				
Salaries	\$ 36,692	\$ 41,860	\$ 5,168	14.08%
Includes nurse and substitute nurse's salaries				
Supplies, Contractual & Equipment	\$ 8,700	\$ 9,450	\$ 750	8.62%
Includes supplies, equip. and contractual, such as student physicals				
Total Health Services	\$ 45,392	\$ 51,310	\$ 5,918	13.04%
Psychological Services	\$ 56,019	\$ 58,308	\$ 2,289	4.09%
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	\$ 83,520	\$ 82,967	\$ (553)	-0.66%
Includes costs involved for drama, science olympiad, yearbook, etc				
Interscholastic Athletics	\$ 102,091	\$ 104,731	\$ 2,640	2.59%
Includes costs attributed to Interscholastic sports program				
Sub-Total Program Component	\$ 4,501,321	\$ 4,354,471	\$ (146,850)	-3.26%
Transfers from other areas:				
Fringe Benefits - Undistributed	\$ 1,645,700	\$ 1,690,000	\$ 44,300	2.69%
Includes FICA, disability, health, life, dental and retirement costs for employees paid under this component				
Health Insurance for Retirees	\$ 198,200	\$ 238,700	\$ 40,500	20.43%
Includes district's share of Health Ins. for faculty retirees				
District Transportation	\$ 435,214	\$ 421,383	\$ (13,831)	-3.18%
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	\$ 38,204	\$ 28,980	\$ (9,224)	-24.14%
Includes After School Homework Help, Summer Census & Summer Recreation Programs				
Transfer to Special Aid Fund	\$ 70,000	\$ 90,000	\$ 20,000	28.57%
20% of Summer Handicapped Program not reimb. by state. Proposal for 2011/12 to increase school share				
Total Program Component	<u>\$ 6,888,639</u>	<u>\$ 6,823,534</u>	\$ (65,105)	-0.95%

**2011-2012 PROPOSED BUDGET
ADMINISTRATIVE COMPONENT**

	<u>2010-2011</u>	<u>2011-2012</u>	<u>DOLLAR CHANGE</u>	<u>PERCENT CHANGE</u>
Board of Education	\$ 5,125	\$ 4,700	\$ (425)	-8.29%
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	\$ 210,771	\$ 198,862	\$ (11,909)	-5.65%
Includes Salaries for Superintendent, Secretary and Main Office Staff and their equipment, contractual and supplies				
Finance:				
BOCES Services	\$ 40,435	\$ 40,212	\$ (223)	-0.55%
Includes Administration of self-funded Workers' Compensation, Health and Dental & Flex Plans., as well as GASB 45.				
Auditing	\$ 20,167	\$ 21,016	\$ 849	4.21%
Includes Internal (claims & auditors) and External Auditors				
Treasurer's Office	\$ 117,920	\$ 123,287	\$ 5,367	4.55%
Includes salaries for treasurer, two account clerks, and their equipment, materials, supplies and contractual				
Tax Collector	\$ 12,093	\$ 12,054	\$ (39)	-0.32%
Includes all expenses relating to collection of school taxes				
Purchasing	\$ 2,080	\$ 2,030	\$ (50)	-2.40%
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	\$ 47,500	\$ 35,000	\$ (12,500)	-26.32%
Includes half of legal budget (other half in Program Component)				
Personnel	\$ 26,685	\$ 26,306	\$ (379)	-1.42%
Includes staff physicals & BOCES fees for advertisement & certification Labor Relations, as well as 403B compliance fees/OLAS				
Public Information	\$ 2,500	\$ 2,750	\$ 250	10.00%
Includes expenses associated with newsletter and public notices				
BOCES/Central Printing & Mailing	\$ 1,000	\$ 1,000	\$ -	0.00%
Includes expenses associated with public notices and calendars				
BOCES/Computer Service Administration	\$ 56,950	\$ 58,845	\$ 1,895	3.33%
Includes computer service admin, Dist. Learning upgrade cleartrack, e-school system, broadband & data collections				
District Insurance & Unclassified	\$ 72,100	\$ 72,500	\$ 400	0.55%
Includes insurance for school, auto and student accident, & unclassified				
School Association Dues	\$ 5,000	\$ 4,750	\$ (250)	-5.00%
Includes membership in school board association				
BOCES/Administration & Rental Costs	\$ 78,375	\$ 114,400	\$ 36,025	45.96%
Includes BOCES administration and rental costs & projects				
Fringe Benefits - Undistributed	\$ 247,225	\$ 268,760	\$ 21,535	8.71%
Includes FICA, disability, health, life, dental and retirement costs for employees paid under this component				
SUB-TOTAL ADMINISTRATIVE COMPONENT	\$ 947,426	\$ 987,972	\$ 40,546	4.28%
Administrative costs transferred from Regular Education Budget area:				
Curriculum Development (BOCES)	\$ 3,500	\$ 3,500	\$ -	0.00%
Includes BOCES curriculum development (SACI dues)				
Supervision	\$ 148,759	\$ 153,909	\$ 5,150	3.46%
Includes Principal's salary, equipment, supplies & contractual costs as well as Super. of Bldgs & Grounds & 25% Transp. Super. Salaries				
Research, Planning & Evaluation	\$ 55,515	\$ 44,610	\$ (10,905)	-19.64%
Includes Staff develop, Model Schools and crisis management costs policy & regulations updating services				
SUB-TOTAL	\$ 207,774	\$ 202,019	\$ (5,755)	-2.77%
Administrative costs transferred from Fringe Benefits:				
Health Insurance for Retirees	\$ 85,600	\$ 72,040	\$ (13,560)	-15.84%
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	\$ 85,600	\$ 72,040	\$ (13,560)	-15.84%
TOTAL ADMINISTRATIVE COMPONENT	\$ 1,240,800	\$ 1,262,031	\$ 21,231	1.71%

**2011-12
CAPITAL COMPONENT**

	<u>2010-11</u>	<u>2011-12</u>	<u>DOLLAR CHANGE</u>	<u>PERCENT CHANGE</u>
Buildings Operations	\$ 375,216	\$ 395,054	\$ 19,838	5.29%
Includes costs to clean & heat in the building, including salaries, supplies, electricity, water, telephone and materials & supplies				
Buildings Maintenance	\$ 100,350	\$ 144,650	\$ 44,300	44.15%
Includes costs for maintain building, equip, repairs, a pickup contractual agreements for Fire Systems, garbage removal, bell systems, heating control, and materials/supplies, etc				
Real Property Tax Refund	\$ 1,750	\$ 1,750	\$ -	0.00%
Amount withheld by Delaware County on returned taxes				
Purchase Buses	\$ 100,000	\$ 125,000	\$ 25,000	25.00%
Includes a full size handicapped bus				
Fringe Benefits	\$ 122,950	\$ 132,620	\$ 9,670	7.86%
Includes FICA, disability, health, life, dental and retirement costs for employees paid under this component.				
Health Insurance for Retirees	\$ 25,640	\$ 27,230	\$ 1,590	6.20%
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>\$ 716,838</u>	<u>\$ 667,014</u>	<u>\$ (49,824)</u>	<u>-6.95%</u>
Includes all principal and interest payments on outstanding serial bonds.				
Total Capital Component	<u><u>\$ 1,442,744</u></u>	<u><u>\$ 1,493,318</u></u>	\$ 50,574	3.51%

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**2011-2012**

	<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	\$ 9,155			
INTEREST ON TAXES	\$ 18,000			
TOTAL R.P. TAX ITEMS	\$ 56,155	\$ -	\$ -	\$ 56,155
<u>CHARGES FOR SERVICES:</u>				
ADMISSIONS/DRAMA	\$ 2,000			
TRANS. OTHER DISTRICTS	\$ -			
TOTAL CHARGED SERVICES	\$ 2,000	\$ -	\$ -	\$ 2,000
<u>USE OF MONEY & PROPERTY</u>				
INTEREST ON INVESTMENTS	\$ 10,000			
RENTAL FROM BOCES			\$ 4,750	
RENTAL EQUIPMENT	\$ -			
COMMISSIONS	\$ 75			
TOTAL USE MONEY/PROPERTY	\$ 10,075	\$ -	\$ 4,750	\$ 14,825
<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		\$ 15,000		
TRANSPRT REFUND	\$ -			
OTHER REVENUE - YEARBOOK	\$ 5,500			
GIFTS & DONATIONS	\$ -			
TOTAL MISC	\$ 5,500	\$ 15,000	\$ -	\$ 20,500
<u>STATE SOURCES:</u>				
FOUNDATION AID / BUILDING AID		\$ 2,234,788	\$ 376,297	
TRANSPORTATION AID		\$ 229,755		
EXCESS COST AID		\$ 60,727		
HARDWARE/ TECHNOLOGY		\$ -		
BOCES STATE AID		\$ 182,228		
TEXTBOOK AID		\$ 19,725		
COMPUTER SOFTWARE AID		\$ 5,343		
LIBRARY/AV AID		\$ 2,300		
EDUCATION JOBS FUNDS		\$ 84,830		
OTHER STATE AID		\$ 192,600		
Gap Elimination Adjustment		\$ (362,148)	\$ -	
TOTAL 09-10 EST. STATE AID	\$ -	\$ 2,650,148	\$ 376,297	\$ 3,026,445
TOTAL EST. REVENUES OTHER THAN REAL PROPERTY TAX	\$ 73,930	\$ 2,665,148	\$ 381,047	\$ 3,120,125
Prior 09-10 Est. Revenues	\$ 75,726	\$ 3,002,739	\$ 361,304	\$ 3,439,769
Incr/Decr in Revenues	\$ (1,796)	\$ (337,591)	\$ 19,743	\$ (319,644) -9.29%