

**CAMPBELL-SAVONA  
CENTRAL SCHOOL DISTRICT  
PROPOSED 2009-2010 BUDGET  
AND REQUIRED ATTACHMENTS**



**PUBLIC HEARING**

Monday, May 11, 2009  
7:00 p.m.  
Campbell Jr-Sr. High School  
LGI Room

**BUDGET VOTE AND  
BOARD OF EDUCATION ELECTIONS**

Tuesday, May 19, 2009  
Noon – 8:00 p.m.  
Campbell Jr.-Sr. High School Library



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# OUR MISSION AND VISION

The CS 2020 Committee, comprised of administrators, staff members, and community members have developed a written set of guiding principles for the future of the district. **The purpose of the district's budget is to provide the resources and support for the implementation of these principles.**

## Our Mission

*Campbell-Savona Central School is dedicated to maximizing the potential of all learners so that each of us positively contributes to the world.*

## Our Vision

*Our school community creates and promotes an inspiring environment that supports our students and fosters life-long learning.*

- *We hold high expectations for all and focus on academic excellence.*
- *We use coherent, aligned, challenging curricula and assessment systems.*
- *We use appropriate research-based instructional strategies and integrate technology in meaningful, motivating ways.*
- *We encourage all students to engage in extra curricular activities.*
- *We provide academic and emotional support systems to further the success of all our students.*
- *We make connections with students, parents, and the community.*
- *We seek, hire, support, and retain quality people who have ownership of and are dedicated to our mission.*



# PROPOSED 2009-2010 BUDGET SUMMARY

On Tuesday, May 19, 2009 the residents of the Campbell-Savona Central School District will vote on the proposed budget of \$19,492,359 for the 2009-2010 school year. Also on the ballot will be the election of a member to the Board of Education and referendums on the use of capital reserve money to buy 4 buses and an increase of \$1,900 in the library tax.

## Expenditures

The proposed 2009-2010 budget for \$19,492,359 represents a 5.3% increase over the 2008-2009 budget. Noteworthy contributors to the increase are as follows:

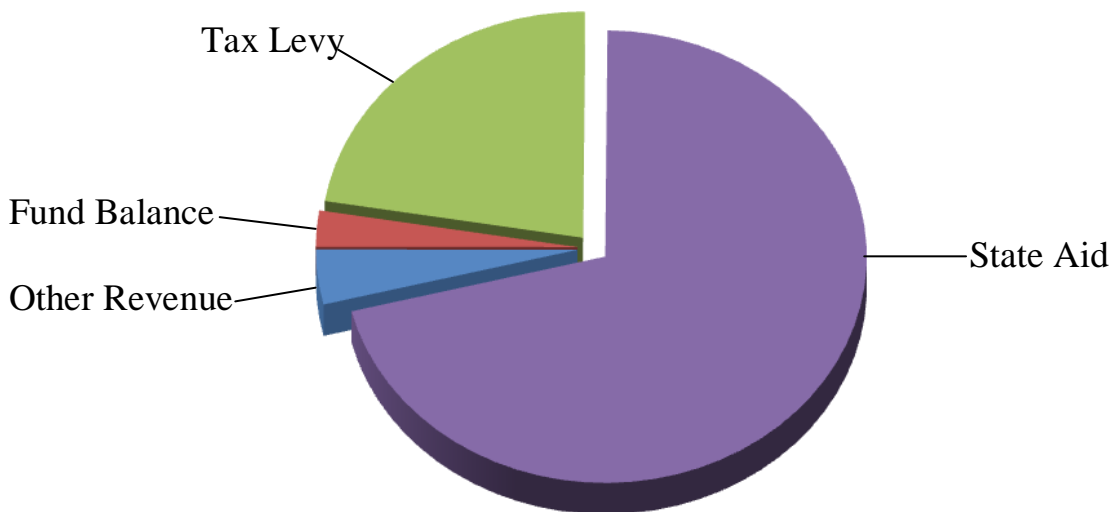
1. **Buses.** The budget contains \$380,000 for the purpose of buying 4 school buses. This money will come from the capital reserve fund that was established last year and will not affect the tax levy.
2. **Debt Service.** When the taxpayers approved the current capital project in 2007, the District borrowed the \$7.9 million by using a bond anticipation note. In 2009-2010, the District will need to make an extra payment on this note in order to get the bond borrowing on a June payment schedule. This results in an extra expenditure of \$482,094, which will be paid for from appropriated fund balance and will not affect the tax levy. This is a one-time expense for which the District will receive state aid for 15 years beginning in the 2009-2010 school year.
3. **Driver Education Vehicle.** The District will be reinstating a driver education program in the 2009-2010 school year. It has been decided that the District will need to purchase a new van for this program, which will cost approximately \$19,000. This will be paid for from appropriated fund balance and will not affect the tax levy.

If these three one-time expenses are taken out of the budget, the rest of the budget is increasing by \$108,751, an increase of only 0.6%. This low increase will be accomplished through the elimination of 3 teaching positions, a classroom aide position, a part-time administrative position, and a part-time transportation clerk position. Also, since the District's reserves have been replenished over the past 3 years and there is no longer a need to build them, the budget expenditure amounts have been trimmed to a minimum.

## Revenues

The school district receives revenues from several sources. The main resource is state aid, which will be responsible for an estimated 71% of all school revenues in 2009-2010. The second largest source of revenues is from property tax, which will represent approximately 22.5% of our revenue for the upcoming year.

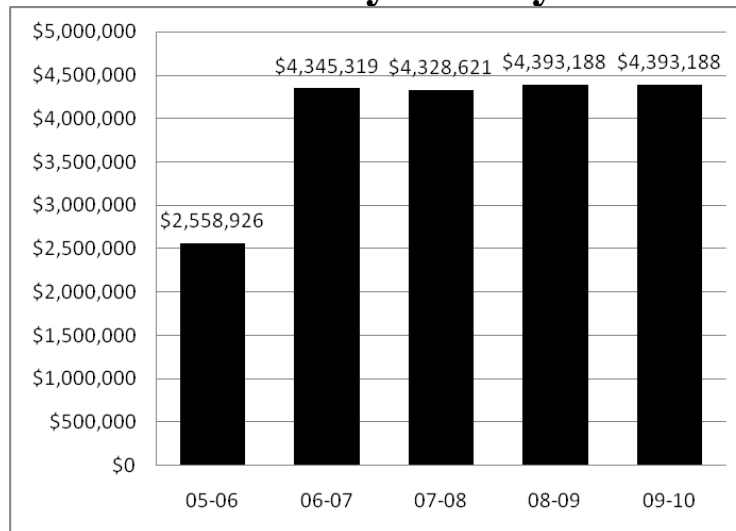
Also included in the budget is an appropriated fund balance of \$501,094 which will be used to buy the driver education van and to fund the extra debt service payment with no impact on the tax levy. These funds represent unspent money or unexpected revenues from the current year.



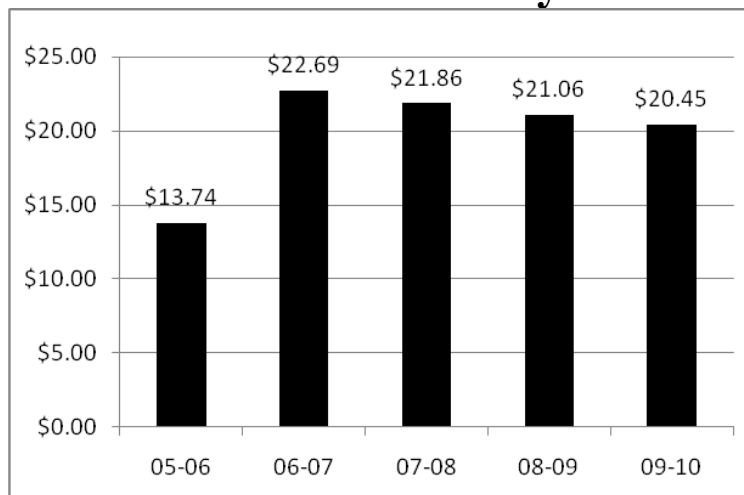
## Tax Implications

The Board of Education realizes that the taxpayers in the District are affected by the current harsh economic conditions and has set a zero percent tax levy increase. Although the budget is increasing by 5.3%, the impact on the tax levy will still be zero. Since state aid accounts for a large proportion of the district's revenues, changes in state aid make a huge difference to the district. This year's New York State budget includes a very small increase in aid to education. In order to make up the difference, expenses are being trimmed, reserves are being used, and fund balance is being appropriated where suitable. Although the tax rates will not be able to be determined until the equalization rates are released by the state in August, based on past history of assessments and equalization rates, a zero increase in the tax levy will result in a projected tax rate of \$20.45 per \$1,000 of full value, a decrease of 2.9% over last year.

### Tax Levy History



### Tax Rate History





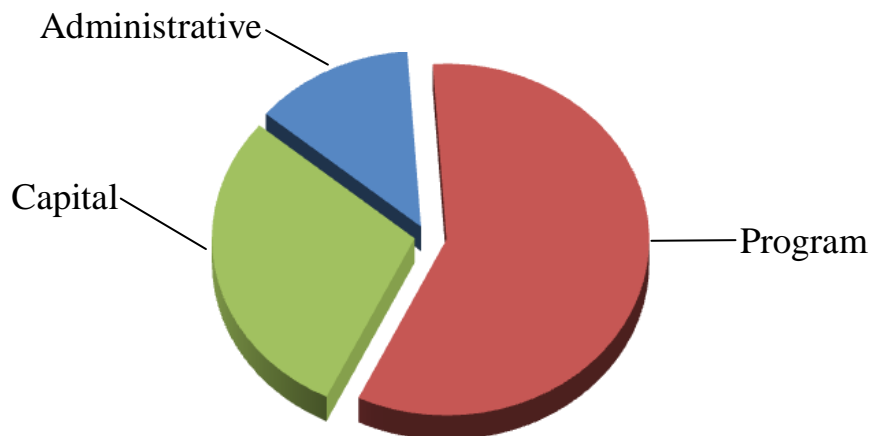
# EXPENDITURE PLAN

## Component Breakdown

New York State law requires that a school district's budget be presented in three-part form. The three components of the budget are as follows:

| <b>Component</b>                        | <b>2008-2009</b>    | <b>2009-2010</b>    | <b>%<br/>Change</b> |
|---|---------------------|---------------------|---------------------|
| ADMINISTRATIVE<br>12.8% of total budget | \$2,496,821         | \$2,496,166         | + 0.0%              |
| PROGRAM<br>58.2% of total budget        | \$11,836,845        | \$11,351,324        | -4.1%               |
| CAPITAL<br>29.0% of total budget        | \$4,168,848         | \$5,644,869         | +35.4%              |
| <b>GRAND TOTAL</b>                      | <b>\$18,502,514</b> | <b>\$19,492,359</b> | <b>+5.3%</b>        |

## The Three Components of the Budget



## Administrative Budget

**Board of Education:** This section covers all expenses related to the Board of Education, including the costs incurred by board member attendance at conferences. **Please note: Your school board members are not paid for their time or services.**

| Budget Category | 2008-2009 Budget | 2009-2010 Proposed | \$ Change       |
|-----------------|------------------|--------------------|-----------------|
| Contractual     | \$5,000          | \$4,000            | -\$1,000        |
| Supplies        | \$800            | \$500              | -\$300          |
| BOCES Services  | <u>\$1,948</u>   | <u>\$2,108</u>     | <u>\$160</u>    |
| <b>Total</b>    | <b>\$7,748</b>   | <b>\$6,608</b>     | <b>-\$1,140</b> |

**District Clerk:** The District is required to employ a District Clerk to maintain the official records of the Board of Education. In our district, the District Clerk also serves as the Superintendent's administrative assistant.

| Budget Category | 2008-2009 Budget | 2009-2010 Proposed | \$ Change      |
|-----------------|------------------|--------------------|----------------|
| Salary          | \$38,000         | \$39,500           | \$1,500        |
| Contractual     | \$1,200          | \$1,200            | \$0            |
| Supplies        | <u>\$600</u>     | <u>\$500</u>       | <u>-\$100</u>  |
| <b>Total</b>    | <b>\$39,800</b>  | <b>\$41,200</b>    | <b>\$1,400</b> |

**District Meeting:** This portion of the budget covers advertising and election staff as well as the supplies needed for the Annual Meeting (budget vote and election of Board members).

| Budget Category | 2008-2009 Budget | 2009-2010 Proposed | \$ Change     |
|-----------------|------------------|--------------------|---------------|
| Staff           | \$600            | \$400              | -\$200        |
| Contractual     | <u>\$1,500</u>   | <u>\$1,350</u>     | <u>-\$150</u> |
| <b>Total</b>    | <b>\$2,100</b>   | <b>\$1,750</b>     | <b>-\$350</b> |

**Chief School Administrator:** The Chief School Administrator section includes the Superintendent's salary as well as supplies and contractual expenses associated with the operation of this office.

| Budget Category       | 2008-2009 Budget | 2009-2010 Proposed | \$ Change      |
|-----------------------|------------------|--------------------|----------------|
| Superintendent Salary | \$125,000        | \$129,143          | \$4,143        |
| Equipment             | \$1,500          | \$1,500            | \$0            |
| Contractual           | \$5,000          | \$4,000            | -\$1,000       |
| Supplies              | <u>\$1,300</u>   | <u>\$1,300</u>     | <u>\$0</u>     |
| <b>Total</b>          | <b>\$132,800</b> | <b>\$135,943</b>   | <b>\$3,143</b> |

**Business Administration:** The Business Office conducts the financial affairs of the district. Included are the salaries of the Business Administrator and one clerical position, expenses for professional development, fiscal advisor costs, supplies, and BOCES services.

| <b>Budget Category</b> | <b>2008-2009 Budget</b> | <b>2009-2010 Proposed</b> | <b>\$ Change</b> |
|------------------------|-------------------------|---------------------------|------------------|
| Administrator salary   | \$84,000                | \$86,905                  | \$2,905          |
| Clerical salary        | \$34,000                | \$35,500                  | \$1,500          |
| Equipment              | \$1,000                 | \$1,000                   | \$0              |
| Contractual            | \$30,000                | \$25,000                  | -\$5,000         |
| Supplies               | \$1,000                 | \$500                     | -\$500           |
| BOCES services         | <u>\$183,377</u>        | <u>\$160,000</u>          | <u>-\$23,377</u> |
| <b>Total</b>           | <b>\$333,377</b>        | <b>\$308,905</b>          | <b>-\$24,472</b> |

**Auditing:** State regulations require the district to hire an independent external auditor to annually examine the financial records of the district and report the results to the Board of Education, the State Education Department, and the State Comptroller’s Office. In addition, the district is required to hire an internal auditor to evaluate the risks involved in the internal controls of the business office. Also included in this category is the stipend for the secretary of the Audit Committee.

| <b>Budget Category</b> | <b>2008-2009 Budget</b> | <b>2009-2010 Proposed</b> | <b>\$ Change</b> |
|------------------------|-------------------------|---------------------------|------------------|
| Clerical salary        | \$500                   | \$350                     | -\$150           |
| Contractual            | <u>\$22,000</u>         | <u>\$22,000</u>           | <u>\$0</u>       |
| <b>Total</b>           | <b>\$22,500</b>         | <b>\$22,350</b>           | <b>-\$150</b>    |

**Tax Collection:** Included in this category are the expenses associated with the collection of property taxes.

| <b>Budget Category</b> | <b>2008-2009 Budget</b> | <b>2009-2010 Proposed</b> | <b>\$ Change</b> |
|------------------------|-------------------------|---------------------------|------------------|
| Tax collector stipend  | \$1,675                 | \$1,725                   | \$50             |
| Contractual            | \$500                   | \$500                     | \$0              |
| Supplies               | \$100                   | \$100                     | \$0              |
| BOCES services         | <u>\$769</u>            | <u>\$0</u>                | <u>-\$769</u>    |
| <b>Total</b>           | <b>\$3,044</b>          | <b>\$2,325</b>            | <b>-\$719</b>    |

**Purchasing:** The district participates in cooperative bidding of energy services through the Wayne-Finger Lakes BOCES.

| <b>Budget Category</b> | <b>2008-2009 Budget</b> | <b>2009-2010 Proposed</b> | <b>\$ Change</b> |
|------------------------|-------------------------|---------------------------|------------------|
| BOCES services         | \$1,776                 | \$1,776                   | \$0              |

**Fiscal Agent Fees:** These are annual fees that are associated with the debt service of the district for a bond.

| <b>Budget Category</b> | <b>2008-2009 Budget</b> | <b>2009-2010 Proposed</b> | <b>\$ Change</b> |
|------------------------|-------------------------|---------------------------|------------------|
| Contractual            | \$0                     | \$550                     | \$550            |

**Legal:** This category includes fees for legal services of the district.

| <b>Budget Category</b> | <b>2008-2009 Budget</b> | <b>2009-2010 Proposed</b> | <b>\$ Change</b> |
|------------------------|-------------------------|---------------------------|------------------|
| Contractual            | \$95,000                | \$60,000                  | -\$35,000        |

**Personnel:** The district contracts with BOCES for labor relations (negotiation) services, an employee assistance program, and cooperative advertising.

| <b>Budget Category</b> | <b>2008-2009 Budget</b> | <b>2009-2010 Proposed</b> | <b>\$ Change</b> |
|------------------------|-------------------------|---------------------------|------------------|
| BOCES services         | \$40,351                | \$36,500                  | -\$3,851         |

**Public Information and Services:** The district uses BOCES for coordination of public relations and assistance with the district's newsletters.

| <b>Budget Category</b> | <b>2008-2009 Budget</b> | <b>2009-2010 Proposed</b> | <b>\$ Change</b> |
|------------------------|-------------------------|---------------------------|------------------|
| BOCES services         | \$11,730                | \$12,000                  | \$270            |

**Central Printing and Mailing:** These are the costs of mailing official district correspondence and printing of newsletters, forms, etc.

| <b>Budget Category</b> | <b>2008-2009 Budget</b> | <b>2009-2010 Proposed</b> | <b>\$ Change</b> |
|------------------------|-------------------------|---------------------------|------------------|
| Contractual            | \$24,000                | \$22,000                  | -\$2,000         |
| Supplies               | \$500                   | \$500                     | \$0              |
| BOCES services         | <u>\$18,766</u>         | <u>\$20,000</u>           | <u>\$1,234</u>   |
| <b>Total</b>           | <b>\$43,266</b>         | <b>\$42,500</b>           | <b>-\$766</b>    |

**Central Data Processing:** Included in this category are the costs of maintaining the computer network, administrative software, Internet access, new computers and supplies, and networked copy machines.

| <b>Budget Category</b> | <b>2008-2009 Budget</b> | <b>2009-2010 Proposed</b> | <b>\$ Change</b> |
|------------------------|-------------------------|---------------------------|------------------|
| Contractual            | \$1,000                 | \$4,000                   | \$3,000          |
| Supplies               | \$1,000                 | \$1,000                   | \$0              |
| BOCES services         | <u>\$556,097</u>        | <u>\$560,000</u>          | <u>\$3,903</u>   |
| <b>Total</b>           | <b>\$558,097</b>        | <b>\$565,000</b>          | <b>\$6,903</b>   |

**Special Items:** Miscellaneous expenses which are not accounted for in other parts of the budget are included here.

| <b>Budget Category</b> | <b>2008-2009 Budget</b> | <b>2009-2010 Proposed</b> | <b>\$ Change</b> |
|------------------------|-------------------------|---------------------------|------------------|
| Insurance              | \$80,000                | \$85,000                  | \$5,000          |
| School assoc. dues     | \$9,000                 | \$6,800                   | -\$2,200         |
| Judgments & claims     | \$4,000                 | \$0                       | -\$4,000         |
| BOCES admin. charges   | \$178,093               | \$191,386                 | \$13,293         |
| BOCES capital expenses | \$70,000                | \$68,611                  | -\$1,389         |
| Unclassified expenses  | <u>\$200</u>            | <u>\$500</u>              | <u>\$300</u>     |
| <b>Total</b>           | <b>\$341,293</b>        | <b>\$352,297</b>          | <b>\$11,004</b>  |

**Curriculum Development and Supervision:** This section includes part of the salaries for the Director of Instruction and her secretary along with supplies and contractual expenses associated with the operation of this office. The increase in this area is due to the shifting of BOCES services from the In-Service Training – Instruction area to this one. The related decrease in BOCES services shows up below.

| <b>Budget Category</b>         | <b>2008-2009 Budget</b> | <b>2009-2010 Proposed</b> | <b>\$ Change</b> |
|--------------------------------|-------------------------|---------------------------|------------------|
| Director of Instruction Salary | \$70,000                | \$73,250                  | \$3,250          |
| Clerical salary                | \$31,150                | \$31,000                  | -\$150           |
| Contractual                    | \$4,500                 | \$4,000                   | -\$500           |
| Supplies                       | \$1,000                 | \$1,000                   | \$0              |
| BOCES services                 | <u>\$0</u>              | <u>\$30,204</u>           | <u>\$30,204</u>  |
| <b>Total</b>                   | <b>\$106,650</b>        | <b>\$139,454</b>          | <b>\$32,804</b>  |

**Supervision:** This section accounts for expenses associated with the principal’s offices, including salaries for the principals and the office secretaries along with supplies and contractual expenses associated with the operation of these two offices. Also included in here is a portion of the Jr.-Sr. High Assistant Principal/Transportation Director’s salary. The increase is due to the shifting of part of the Director of Pupil Personnel Services’ salary into this section.

| <b>Budget Category</b>  | <b>2008-2009 Budget</b> | <b>2009-2010 Proposed</b> | <b>\$ Change</b> |
|-------------------------|-------------------------|---------------------------|------------------|
| Administrative Salaries | \$204,500               | \$246,000.00              | \$41,500         |
| Clerical Salaries       | \$120,000               | \$112,500                 | -\$7,500         |
| Equipment               | \$1,000                 | \$3,500                   | \$2,500          |
| Contractual             | \$3,000                 | \$3,000                   | \$0              |
| Supplies                | <u>\$2,500</u>          | <u>\$2,750</u>            | <u>\$250</u>     |
| <b>Total</b>            | <b>\$331,000</b>        | <b>\$367,750</b>          | <b>\$36,750</b>  |

**Research, Planning, and Evaluation:** As part of its belief in ongoing instructional improvement, the district uses BOCES services for support for professional development including workshops, data analysis, leadership conferences, substitute teachers, and stipends.

| <b>Budget Category</b> | <b>2008-2009 Budget</b> | <b>2009-2010 Proposed</b> | <b>\$ Change</b> |
|------------------------|-------------------------|---------------------------|------------------|
| Contractual            | \$500                   | \$500                     | \$0              |
| BOCES services         | \$38,898                | \$42,032                  | \$3,134          |
| <b>Total</b>           | <b>\$39,398</b>         | <b>\$42,532</b>           | <b>\$3,134</b>   |

**In-Service Training - Instruction:** This service has been shifted to the Curriculum Development and Supervision section of the budget. See above.

| <b>Budget Category</b> | <b>2008-2009 Budget</b> | <b>2009-2010 Proposed</b> | <b>\$ Change</b> |
|------------------------|-------------------------|---------------------------|------------------|
| BOCES services         | \$35,934                | \$0                       | -\$35,934        |

**Employee Benefits:** Employees of the district are contractually and/or legally entitled to district-supplied contributions to the state retirement systems, health insurance, dental insurance, workers compensation, social security, and unemployment benefits.

| <b>Budget Category</b> | <b>2008-2009 Budget</b> | <b>2009-2010 Proposed</b> | <b>\$ Change</b> |
|------------------------|-------------------------|---------------------------|------------------|
| Benefits               | \$350,946               | \$356,726                 | \$5,780          |

## Program Budget

**Regular School Teaching:** The costs in this category include the salaries of regular education teachers, teacher substitutes, teaching assistants, teacher aides, and all supplies, textbooks, and equipment associated with the operations of the regular instructional program and instruction for home bound students. BOCES services that fall into this category include the arts in education program, coordination of ACE classes, elementary science kits, a shared Home and Careers teacher, and a shared teacher for students who use English as a second language. The decrease in salaries is due to the elimination of 2 teaching positions, an aide position, and the shifting of some salaries to Programs for Handicapped Children. Also included in the budget is the cost of a van for drivers' education.

| <b>Budget Category</b> | <b>2008-2009 Budget</b> | <b>2009-2010 Proposed</b> | <b>\$ Change</b>  |
|------------------------|-------------------------|---------------------------|-------------------|
| Salaries               | \$4,016,000             | \$3,648,000               | -\$368,000        |
| Equipment              | \$8,500                 | \$30,000                  | \$21,500          |
| Contractual            | \$35,000                | \$25,000                  | -\$10,000         |
| Supplies               | \$70,000                | \$75,000                  | \$5,000           |
| Tuition                | \$30,000                | \$30,000                  | \$0               |
| Textbooks              | \$65,000                | \$70,000                  | \$5,000           |
| BOCES services         | \$70,430                | \$106,345                 | \$35,915          |
| <b>Total</b>           | <b>\$4,294,930</b>      | <b>\$3,984,345</b>        | <b>-\$310,585</b> |

**Programs for Handicapped Children:** The programs in this category provide for students with special learning needs. Costs include the salaries of special education teachers, teaching assistants and teacher aides, as well as supplies, textbooks, and contractual expenses. Also included in here are part of the salaries of the Director of Pupil Personnel Services and the School Psychologist. The largest portion of this section is for BOCES services. Due to our small size, we are unable to supply some of the programs that are mandated as determined by the Committee on Special Education. Students who require these programs are transported to other schools to attend BOCES special education programs. Also included in this section is the budgeted amount for tuition if a student is placed in a non-BOCES out of district setting for services.

| <b>Budget Category</b> | <b>2008-2009 Budget</b> | <b>2009-2010 Proposed</b> | <b>\$ Change</b>  |
|------------------------|-------------------------|---------------------------|-------------------|
| Salaries               | \$654,600               | \$738,000                 | \$83,400          |
| Equipment              | \$2,000                 | \$2,000                   | \$0               |
| Contractual            | \$54,500                | \$57,000                  | \$2,500           |
| Supplies               | \$5,000                 | \$6,000                   | \$1,000           |
| Tuition                | \$250,000               | \$125,000                 | -\$125,000        |
| Textbooks              | \$0                     | \$0                       | \$0               |
| BOCES services         | \$1,525,000             | \$1,300,000               | -\$225,000        |
| <b>Total</b>           | <b>\$2,491,100</b>      | <b>\$2,228,000</b>        | <b>-\$263,100</b> |

**Occupational Education:** Included in this category are BOCES services involving career and technical programs offered at Coopers Education Center, the Career Development Council, and Tech Prep. The increase is due to a jump in the number of students taking advantage of the Coopers Education Center.

| <b>Budget Category</b> | <b>2008-2009 Budget</b> | <b>2009-2010 Proposed</b> | <b>\$ Change</b> |
|------------------------|-------------------------|---------------------------|------------------|
| BOCES services         | \$480,390               | \$685,398                 | \$205,008        |

**Special Schools:** BOCES services included here are alternative education programs, programs for students in temporary placements, and summer school. The increase this year is due to an increase in the cost for students attending alternative education programs.

| <b>Budget Category</b> | <b>2008-2009 Budget</b> | <b>2009-2010 Proposed</b> | <b>\$ Change</b> |
|------------------------|-------------------------|---------------------------|------------------|
| Contractual            | \$0                     | \$5,000                   | \$5,000          |
| BOCES services         | <u>\$240,962</u>        | <u>\$260,668</u>          | <u>\$19,706</u>  |
| <b>Total</b>           | <b>\$240,962</b>        | <b>\$265,668</b>          | <b>\$24,706</b>  |

**School Library and Audiovisual:** Included in this area are the salaries for the librarian and library clerk plus the cost of books, magazines, and library equipment. BOCES services include access to a wide array of resources.

| <b>Budget Category</b> | <b>2008-2009 Budget</b> | <b>2009-2010 Proposed</b> | <b>\$ Change</b> |
|------------------------|-------------------------|---------------------------|------------------|
| Librarian salary       | \$46,500                | \$67,000                  | \$20,500         |
| Library clerk salary   | \$20,000                | \$0                       | -\$20,000        |
| Equipment              | \$10,350                | \$12,500                  | \$2,150          |
| Contractual            | \$1,000                 | \$1,000                   | \$0              |
| Supplies               | \$3,000                 | \$4,000                   | \$1,000          |
| Loan materials         | \$7,000                 | \$8,000                   | \$1,000          |
| BOCES services         | <u>\$26,793</u>         | <u>\$30,515</u>           | <u>\$3,722</u>   |
| <b>Total</b>           | <b>\$114,643</b>        | <b>\$123,015</b>          | <b>\$8,372</b>   |

**Computer Assisted Instruction:** The expenditures in this area provide a teaching assistant for the computer rooms, equipment, software, supplies, and materials related to instructional computer usage. BOCES services for this category include instructional technology planning.

| <b>Budget Category</b> | <b>2008-2009 Budget</b> | <b>2009-2010 Proposed</b> | <b>\$ Change</b> |
|------------------------|-------------------------|---------------------------|------------------|
| Salary                 | \$40,000                | \$42,500                  | \$2,500          |
| Hardware               | \$21,000                | \$23,000                  | \$2,000          |
| Contractual            | \$0                     | \$1,000                   | \$1,000          |
| Supplies               | \$1,200                 | \$1,250                   | \$50             |
| Software               | \$17,000                | \$17,500                  | \$500            |
| BOCES services         | <u>\$48,844</u>         | <u>\$50,612</u>           | <u>\$1,768</u>   |
| <b>Total</b>           | <b>\$128,044</b>        | <b>\$135,862</b>          | <b>\$7,818</b>   |

**Attendance:** The District employs a School Attendance Teacher in the Campbell building to assist with disciplinary and attendance issues.

| <b>Budget Category</b> | <b>2008-2009 Budget</b> | <b>2009-2010 Proposed</b> | <b>\$ Change</b> |
|------------------------|-------------------------|---------------------------|------------------|
| Salaries               | \$0                     | \$31,000                  | \$31,000         |

**Guidance:** The salaries for the guidance counselors and guidance secretaries are found here. This office is responsible for personal and career counseling and the maintenance of student academic records.

| <b>Budget Category</b> | <b>2008-2009 Budget</b> | <b>2009-2010 Proposed</b> | <b>\$ Change</b> |
|------------------------|-------------------------|---------------------------|------------------|
| Counselor salaries     | \$116,836               | \$122,000                 | \$5,164          |
| Clerical salaries      | \$37,000                | \$36,000                  | -\$1,000         |
| Contractual            | \$1,500                 | \$1,500                   | \$0              |
| Supplies               | \$1,750                 | \$2,000                   | \$250            |
| <b>Total</b>           | <b>\$157,086</b>        | <b>\$161,500</b>          | <b>\$4,414</b>   |

**Health Services:** This category includes the cost for the school nurses' offices including salaries, supplies, and contractual expenses such as the cost of providing mandated physical exams to students.

| <b>Budget Category</b> | <b>2008-2009 Budget</b> | <b>2009-2010 Proposed</b> | <b>\$ Change</b> |
|------------------------|-------------------------|---------------------------|------------------|
| Salaries               | \$59,000                | \$59,000                  | \$0              |
| Equipment              | \$1,000                 | \$2,000                   | \$1,000          |
| Contractual            | \$10,500                | \$10,500                  | \$0              |
| Supplies               | <u>\$2,000</u>          | <u>\$2,000</u>            | <u>\$0</u>       |
| <b>Total</b>           | <b>\$72,500</b>         | <b>\$73,500</b>           | <b>\$1,000</b>   |

**Psychological Services:** The district has a full-time psychologist on staff. The majority of her salary is included in with Programs for Handicapped Children.

| <b>Budget Category</b> | <b>2008-2009 Budget</b> | <b>2009-2010 Proposed</b> | <b>\$ Change</b> |
|------------------------|-------------------------|---------------------------|------------------|
| Salaries               | \$11,400                | \$10,000                  | -\$14,000        |

**Co-Curricular Services:** This area provides for stipends for class and activity advisors, department chairpersons, and chaperones for activities. Also included are costs associated with the annual high school play.

| <b>Budget Category</b> | <b>2008-2009 Budget</b> | <b>2009-2010 Proposed</b> | <b>\$ Change</b> |
|------------------------|-------------------------|---------------------------|------------------|
| Stipends               | \$47,500                | \$50,000                  | \$2,500          |
| Contractual            | \$11,000                | \$5,000                   | -\$6,000         |
| Supplies               | <u>\$8,000</u>          | <u>\$8,000</u>            | <u>\$0</u>       |
| <b>Total</b>           | <b>\$66,500</b>         | <b>\$63,000</b>           | <b>-\$3,500</b>  |

**Interscholastic Athletics:** Program costs provide for sports activities both at home and while visiting other districts, including stipends of coaches and the athletic director, referees fees, supplies, equipment, and chaperone stipends.

| <b>Budget Category</b> | <b>2008-2009 Budget</b> | <b>2009-2010 Proposed</b> | <b>\$ Change</b> |
|------------------------|-------------------------|---------------------------|------------------|
| Stipends               | \$122,000               | \$125,500                 | \$3,500          |
| Equipment              | \$4,000                 | \$10,000                  | \$6,000          |
| Contractual            | \$35,000                | \$32,500                  | -\$2,500         |
| Supplies               | \$20,000                | \$22,500                  | \$2,500          |
| BOCES services         | <u>\$648</u>            | <u>\$704</u>              | <u>\$56</u>      |
| <b>Total</b>           | <b>\$181,648</b>        | <b>\$191,204</b>          | <b>\$9,556</b>   |

**District Transportation Services:** Salaries and wages of bus drivers, monitors, mechanics, maintenance staff, and clerical staff are included in this category as well as the cost of repairs, parts, fuel, tires, and equipment. Also included in here is a portion of the Jr.-Sr. High Assistant Principal/Transportation Director’s salary.

| <b>Budget Category</b> | <b>2008-2009 Budget</b> | <b>2009-2010 Proposed</b> | <b>\$ Change</b> |
|------------------------|-------------------------|---------------------------|------------------|
| Salaries               | \$506,500               | \$517,000                 | \$10,500         |
| Equipment              | \$1,500                 | \$1,500                   | \$0              |
| Contractual            | \$50,000                | \$40,000                  | -\$10,000        |
| Supplies               | \$150,000               | \$170,000                 | \$20,000         |
| BOCES services         | <u>\$4,619</u>          | <u>\$3,861</u>            | <u>-\$758</u>    |
| <b>Total</b>           | <b>\$722,619</b>        | <b>\$732,361</b>          | <b>\$9,742</b>   |

**Garage Building:** Included in this section are the expenses needed to maintain and operate the bus garage. The increase in contractual expenses is for needed repairs to the bus garage heating system.

| <b>Budget Category</b> | <b>2008-2009 Budget</b> | <b>2009-2010 Proposed</b> | <b>\$ Change</b> |
|------------------------|-------------------------|---------------------------|------------------|
| Equipment              | \$1,000                 | \$1,000                   | \$0              |
| Contractual            | \$49,000                | \$59,500                  | \$10,500         |
| Supplies               | <u>\$1,000</u>          | <u>\$1,500</u>            | <u>\$500</u>     |
| <b>Total</b>           | <b>\$51,000</b>         | <b>\$62,000</b>           | <b>\$11,000</b>  |

**Employee Benefits:** Employees of the district are contractually and/or legally entitled to district-supplied contributions to the state retirement systems, health insurance, dental insurance, workers compensation, social security, and unemployment benefits.

| <b>Budget Category</b> | <b>2008-2009 Budget</b> | <b>2009-2010 Proposed</b> | <b>\$ Change</b> |
|------------------------|-------------------------|---------------------------|------------------|
| Benefits               | \$2,834,023             | \$2,604,471               | -\$229,552       |

# Capital Budget

**Operation of Plant:** Plant operations are associated with the operation of the school buildings and grounds. Salaries for cleaners, custodians, and a groundskeeper are included in this section along with the cost of supplies and replacement equipment needed for them to do their work. Also included here are the costs for electricity, telephone, garbage removal, and insurance. The district contracts with BOCES to provide safety/risk management services.

| Budget Category | 2008-2009 Budget   | 2009-2010 Proposed | \$ Change       |
|-----------------|--------------------|--------------------|-----------------|
| Salaries        | \$335,000          | \$350,000          | \$15,000        |
| Equipment       | \$27,500           | \$50,000           | \$22,500        |
| Contractual     | \$620,000          | \$600,000          | -\$20,000       |
| Supplies        | \$60,000           | \$55,000           | -\$5,000        |
| BOCES services  | \$11,937           | \$11,953           | \$16            |
| <b>Total</b>    | <b>\$1,054,437</b> | <b>\$1,066,953</b> | <b>\$12,516</b> |

**Maintenance of Plant:** Maintenance expenses include salaries for maintenance personnel along with contractual expenses for building and equipment repair and maintenance contracts. Also in this category are the budgeted costs for a new truck and supplies needed to maintain the buildings and grounds.

| Budget Category | 2008-2009 Budget | 2009-2010 Proposed | \$ Change        |
|-----------------|------------------|--------------------|------------------|
| Salaries        | \$65,000         | \$66,000           | \$1,000          |
| Equipment       | \$50,000         | \$50,000           | \$0              |
| Contractual     | \$55,000         | \$50,000           | -\$5,000         |
| Supplies        | \$60,000         | \$52,000           | -\$8,000         |
| <b>Total</b>    | <b>\$230,000</b> | <b>\$218,000</b>   | <b>-\$12,000</b> |

**Employee Benefits:** Employees of the district are contractually and/or legally entitled to district-supplied contributions to the state retirement systems, health insurance, dental insurance, workers compensation, social security, and unemployment benefits.

| Budget Category | 2008-2009 Budget | 2009-2010 Proposed | \$ Change |
|-----------------|------------------|--------------------|-----------|
| Benefits        | \$211,653        | \$212,510          | \$857     |

**Transportation – Buses and Vans:** The purchase of buses and vans for student transportation are considered a capital expense. Typically, the District would borrow the money to buy school buses, but for 2009-2010 the funds are coming from the Capital Reserve Fund, resulting in no tax levy increase.

| Budget Category | 2008-2009 Budget | 2009-2010 Proposed | \$ Change |
|-----------------|------------------|--------------------|-----------|
| Buses and Vans  | \$25,000         | \$380,000          | \$355,000 |

**Debt Service:** This item represents the total principal and interest payments which will be paid for long and short term borrowings. In order to get the bond payments for the District's current capital project on a June payment schedule, an extra payment on the bond anticipation note (BAN) must be made in the 2009-2010 school year, resulting in an extra expense of \$482,094 for this year only. This will be paid for from appropriated fund balance and will be refunded over the next 15 years in state building aid.

| <b>Budget Category</b> | <b>2008-2009 Budget</b> | <b>2009-2010 Proposed</b> | <b>\$ Change</b>   |
|------------------------|-------------------------|---------------------------|--------------------|
| Deficit financing      | \$394,920               | \$394,140                 | -\$780             |
| Serial bonds           | \$2,104,715             | \$2,111,595               | \$6,880            |
| Bus borrowings         | \$147,123               | \$126,170                 | -\$20,953          |
| BAN                    | <u>\$0</u>              | <u>\$1,135,501</u>        | <u>\$1,104,386</u> |
| <b>Total</b>           | <b>\$2,646,758</b>      | <b>\$3,767,406</b>        | <b>\$1,089,533</b> |

# REVENUE PLAN

**Real Property Taxes and Tax Items:** Included in here are the taxes collected locally by the property tax levy, the STAR reimbursement from the state, interest and penalties on late payment of taxes, and payments made in lieu of taxes. Last year, STAR payments by the state accounted for over \$1.25 million of the tax levy.

| <b>Budget Category</b>          | <b>2008-2009 Budget</b> | <b>2009-2010 Proposed</b> | <b>\$ Change</b>  |
|---------------------------------|-------------------------|---------------------------|-------------------|
| Property taxes (inc. STAR)      | \$4,393,188             | \$4,393,188               | \$0               |
| Payments in lieu of taxes       | \$2,000                 | \$7,433                   | \$5,433           |
| Interest and penalties on taxes | <u>\$7,000</u>          | <u>\$10,000</u>           | <u>\$3,000</u>    |
| <b>Total</b>                    | <b>\$4,402,188</b>      | <b>\$4,410,621</b>        | <b>\$8,433.29</b> |

**Charges for Services:** These are revenues from charges for using the schools' facilities or for admission into sports and theater events.

| <b>Budget Category</b> | <b>2008-2009 Budget</b> | <b>2009-2010 Proposed</b> | <b>\$ Change</b> |
|------------------------|-------------------------|---------------------------|------------------|
| Admissions             | \$12,000                | \$12,000                  | \$0              |

**Other Districts and Governments:** The District educates several foster children each year who would otherwise be educated by their home districts. State law allows the District to charge the cost of education to the home district. The number of foster children in the District varies widely; the number in 2008-09 is significantly lower than in previous years, indicating a decrease in revenue for 2009-2010.

| <b>Budget Category</b> | <b>2008-2009 Budget</b> | <b>2009-2010 Proposed</b> | <b>\$ Change</b> |
|------------------------|-------------------------|---------------------------|------------------|
| Day School Tuition     | \$80,000                | \$20,000                  | -\$60,000        |

**Use of Money and Property:** The district receives revenue from interest on investments and from the regular checking and savings accounts. Also included in this group are commissions from outside sources who use our property to do business (e.g. soda machines). The drop in interest rates has seriously deteriorated the District's revenue.

| <b>Budget Category</b> | <b>2008-2009 Budget</b> | <b>2009-2010 Proposed</b> | <b>\$ Change</b> |
|------------------------|-------------------------|---------------------------|------------------|
| Interest and earnings  | \$90,000                | \$40,000                  | -\$50,000        |
| Commissions            | <u>\$200</u>            | <u>\$150</u>              | <u>-\$50</u>     |
| <b>Total</b>           | <b>\$90,200</b>         | <b>\$40,150</b>           | <b>-\$50,500</b> |

**Sale of Property and Compensation for Loss:** Included in this area are the profits from the sale of equipment and materials for which the District has no use and any proceeds from insurance recoveries. If four new buses are purchased, the District will sell four older buses.

| <b>Budget Category</b> | <b>2008-2009 Budget</b> | <b>2009-2010 Proposed</b> | <b>\$ Change</b> |
|------------------------|-------------------------|---------------------------|------------------|
| Sale of equipment      | \$0                     | \$50,000                  | \$50,000         |

**Miscellaneous:** Included in here are revenues that don't fit into the other groups, such as refunds of previous year's expenses (of which the largest is the BOCES refund) and other unclassified revenues. Since the District has increased its use of BOCES services, the refund has also increased. Also, the District is expecting increases in revenue from the leasing of rooms to BOCES.

| <b>Budget Category</b> | <b>2008-2009 Budget</b> | <b>2009-2010 Proposed</b> | <b>\$ Change</b> |
|------------------------|-------------------------|---------------------------|------------------|
| Refunds                | \$100,000               | \$157,500                 | \$57,500         |
| Unclassified           | \$20,000                | \$60,000                  | \$40,000         |
| <b>Total</b>           | <b>\$120,000</b>        | <b>\$217,500</b>          | <b>\$97,500</b>  |

**State Aid:** State aid accounts for almost three-fourths of the district's revenues. The largest part of state aid is called foundation aid, which is based on a formula which takes into account the number of children enrolled in the school, the wealth and size of the district, and what part of the state the district is in. The other aids are determined based on how much the district spends on various categories. The state budget does not provide for an increase in foundation aid for the 2009-2010 school year. Since our enrollment is dropping, we may instead see a decrease in foundation aid.

| <b>Budget Category</b>         | <b>2008-2009 Budget</b> | <b>2009-2010 Proposed</b> | <b>\$ Change</b> |
|--------------------------------|-------------------------|---------------------------|------------------|
| Foundation aid                 | \$9,199,048             | \$9,089,180               | -\$109,868       |
| BOCES aid                      | \$1,275,000             | \$1,225,000               | -\$50,000        |
| High cost aid                  | \$300,000               | \$180,000                 | -\$120,000       |
| Hardware & technology aid      | \$20,500                | \$19,198                  | -\$1,302         |
| Software, lib., & textbook aid | \$76,500                | \$80,009                  | \$3,509          |
| Transportation aid             | \$763,953               | \$790,343                 | \$20,390         |
| Building aid                   | <u>\$2,126,125</u>      | <u>\$2,451,614</u>        | <u>\$325,489</u> |
| <b>Total</b>                   | <b>\$13,761,126</b>     | <b>\$13,835,344</b>       | <b>\$74,218</b>  |

**Federal Aid:** The district is reimbursed a portion of the costs of supplying required services to Medicaid-eligible students.

| <b>Budget Category</b> | <b>2008-2009 Budget</b> | <b>2009-2010 Proposed</b> | <b>\$ Change</b> |
|------------------------|-------------------------|---------------------------|------------------|
| Admissions             | \$12,000                | \$20,000                  | \$8,000          |

**Appropriated Fund Balance:** When a district has a surplus at the end of its fiscal year, it can use this unspent or unanticipated money to offset expenses in the next year. This year, the Board of Education is appropriating \$19,000 to cover the cost of a vehicle for drivers' education and \$482,094 for the one-time extra debt service payment to get the serial bond for the current capital project on a June payment schedule.

| <b>Budget Category</b>    | <b>2008-2009 Budget</b> | <b>2009-2010 Proposed</b> | <b>\$ Change</b> |
|---------------------------|-------------------------|---------------------------|------------------|
| Appropriated fund balance | \$25,000                | \$501,094                 | \$476,094        |

**Interfund Transfers - Reserves:** The District has spent the past 3 years replenishing its reserve funds, which were almost completely depleted after the 05-06 school year. State law restricts for what purposes the District can save money in reserves. The 2009-2010 budget draws from two of these reserves. In May 2008, the taxpayers of the District authorized the creation of the Capital Improvements and Transportation Reserve Fund, which was funded with \$1.2 million of fund balance in June 2008. One of the legal purposes of this fund is to pay for the purchase of school buses. This will cost \$380,000 in the 2009-2010 school year. The other reserve that will be used is the Employee Benefit Accrued Liability Reserve Fund, which is used for payments to employees upon retirement for unused sick days.

| <b>Budget Category</b>                          | <b>2008-2009<br/>Budget</b> | <b>2009-2010<br/>Proposed</b> | <b>\$ Change</b> |
|---|-----------------------------|-------------------------------|------------------|
| Capital Improvements and Transportation Reserve | \$0                         | \$380,000                     | \$380,000        |
| Employee Benefit Accrued Liability Reserve      | \$0                         | \$5,650                       | \$5,650          |
| <b>Total</b>                                    | <b>\$0</b>                  | <b>\$385,650</b>              | <b>\$385,650</b> |



# SCHOOL DISTRICT BUDGET NOTICE

## Overall Budget Proposal

|  | Budget<br>Adopted for<br>the 2008-09<br>School Year | Budget<br>Proposed for<br>the 2009-10<br>School Year | Contingency<br>Budget<br>for the 2009-10<br>School Year |
|--|---|--|---|
| <b>Total Budgeted Amount</b>   | <b>\$18,502,514</b>                                 | <b>\$19,492,359</b>                                  | <b>\$19,219,155</b>                                     |
| <b>Increase/decrease for the 09-10 school year</b>   |   | <b>\$989,845</b>                                     | <b>\$716,641</b>  |
| <b>Percent increase for the 09-10 school year</b>  |   | <b>5.3%</b>  | <b>3.9%</b>   |
| <b>Change in the CPI</b>   |   | <b>3.8%</b>  |   |
| <b>Resulting est. prop. tax levy for 09-10</b>   |   | <b>\$4,393,188</b>                                   | <b>\$4,194,951</b>                                      |
| <b>Administrative component</b>  | <b>\$2,476,821</b>                                  | <b>\$2,496,166</b>                                   | <b>\$2,381,962</b>                                      |
| <b>Program component</b>   | <b>\$11,836,845</b>                                 | <b>\$11,351,324</b>                                  | <b>\$11,292,324</b>                                     |
| <b>Capital component</b>   | <b>\$4,168,848</b>                                  | <b>\$5,644,869</b>                                   | <b>\$5,544,869</b>                                      |
| <p>Assumptions made in projecting a contingency budget:<br/>           NO equipment will be purchased.<br/>           The administrative component is capped at the percentage which the administrative component had in the adopted 2008-09 budget, exclusive of the capital component.</p> |   |  |   |

## Basic STAR Exemption Impact

Estimated Basic STAR Exemption Savings:

|                               | Budget<br>Proposed for<br>the 2009-10<br>School Year |
|-------------------------------|--|
| <b>Basic STAR Tax Savings</b> | <b>\$631.77</b>                                      |

The annual budget vote for the fiscal year 2009-2010 by the qualified voters of the Campbell-Savona Central School District , Steuben County, New York, will be held on Tuesday, May 19, 2009 between the hours of 12:00 pm and 8:00 pm, prevailing time in the Campbell Jr.-Sr. High School, at which time the polls will be open for voting.



## PROPERTY TAX REPORT CARD

|                          | Budgeted<br>2008-09 | Budgeted<br>2009-10 | Percent<br>Change |
|--------------------------|---------------------|---------------------|-------------------|
| Total Spending           | \$18,502,514        | \$19,492,359        | 5.3%              |
| Total School Tax Levy    | \$4,393,188         | \$4,393,188         | 0.0%              |
| Public School Enrollment | 1,147               | 1,120               | -2.4%             |
| Consumer Price Index     |                     |                     | 3.8%              |

|   | Actual<br>2008-09 | Estimated<br>2009-10 |
|---|-------------------|----------------------|
| Reserved Fund Balance   | \$1,904,121       | \$2,300,000          |
| Appropriated Fund Balance   | \$25,000          | \$501,094            |
| Unreserved, Unappropriated Fund Balance                                     | \$1,271,135       | \$779,694            |
| Unreserved, Unappropriated Fund Balance as<br>a Percent of the Total Budget | 6.9%              | 4.0%                 |

## SALARY DISCLOSURE NOTICE

| <b>Title</b>              | <b>Salary</b> | <b>Employee<br/>Benefits</b> | <b>Other<br/>Remuneration</b> |
|---------------------------|---------------|------------------------------|-------------------------------|
| Superintendent of Schools | \$129,143     | \$21,774                     | \$1,465                       |

These amounts are contractual obligations of the district. Included in employee benefits are the district's share of health insurance, dental insurance, state retirement system contributions, social security, and workers compensation insurance. Under other remuneration are dues for professional organizations.