

MARLBORO CENTRAL SCHOOL DISTRICT

2011-2012 PROPOSED BUDGET

ADMINISTRATION

Mr. Raymond Castellani, Superintendent of Schools

Dr. Neysa T. Sensenig, Assistant Superintendent for
Business

BOARD OF EDUCATION

Mr. Stephen Jennison President

Mr. Lawrence Cavazza Vice President

Mr. Kenneth Brooks Member

Mr. Dennis Flynn Member

Mr. James Sullivan Member

Mr. Dean Tamburri Member

MARLBORO CENTRAL SCHOOL DISTRICT
MARLBORO, NEW YORK

EDUCATIONAL PROGRAM
And
FISCAL SUPPORT PLAN

2011-2012 Proposed General Fund Budget
July 1, 2011-June 30, 2012

\$ 49,963,039

+1.08 % Increase over the 2010-2011 Adopted Budget (\$49,429,435)

Estimated Tax Rate per \$1,000 of Assessed Value for 2011-12

Town of Marlborough	\$ 19.6778
Town of Plattekill	\$ 21.5195
Town of Newburgh	\$ 60.0121

Anticipated Tax Levy/Star Payments for 2011-2012

\$ 39,176,741

+3.97 % Tax Levy/Star Payments Increase Compared to 2010-2011 Tax Levy/Star Payments (\$37,679,532)

MARLBORO CENTRAL SCHOOL DISTRICT

2011 - 2012 DISTRICT GOALS SUMMARY

1. **Student Achievement:** Continue to support curriculum and instruction that develops new opportunities to meet the current and future needs of each student while continuing academic growth and student success.
2. **Community Relations:** Continue to foster positive relations with the community. This includes highlighting student success, academic programs, and responding to community needs. Attend community events and be an active participant in the community. Also, continue to advocate on behalf of the taxpayers to relieve the burden of school property taxes.
3. **Health and Safety:** Continue to provide a safe and orderly environment to all students within the School District including building and grounds that are conducive to learning and provide all students with a true sense of safety, cleanliness, and pride. Also, an academic environment that protects all students providing a secure learning environment and promoting social and emotional well-being.
4. **Fiscal Management:** Continue to maintain fiscal management priorities and recognize local, state, and national economies including managing finances efficiently through fiscally-responsible budget planning which sustains successful academic programs and student success. Fiscal management includes short term and long term planning and forecasting with the ultimate goal of maximizing the value of our expenditures, tightly controlling spending, and, where possible, increasing revenues.

2011-2012 MAJOR PROGRAM CHANGES

- A. Staff Reductions (15 FTE's) – Administrator (0.5 FTE), Teachers (6.5 FTE), Clerical (2.0 FTE), Paraprofessional (5.0 FTE), and Non-unit (1.0 FTE).
- B. Economic Relief from all units – Salary reductions or delayed implementation of salaries, new health insurance buy-out cap, and reduction in Benefit Trust contribution.
- C. Other Area Reductions – Department Chair Model, Back-up Stipend Model, certain Coordinator positions, Summer Curriculum Writing, Professional Development, partial elimination of clubs at Middle and High Schools, Athletics (Freshman Basketball and Modified Basketball reduced to one team), and printing/ mailing of District Calendar.
- D. District-wide Expense Reductions/Containments – Paper, Coffee/Water purchases, Utilities, Copiers, Health Insurance, Maintenance Contracts, Financing Obligations, Refinanced Middle School Bonds, revisited Auditing Services, Supplies/Materials and BOCES COSERS
- E. Continued Support for Instructional Priorities and Program Improvements – Full Day Kindergarten, Modified Enrichment program for gifted and high ability learners, Curriculum Mapping and Assessment Review, and Career & Technical Education Center Enrollment.
- F. Continued Support Program Initiatives/Improvements– Purchasing Practices to reduce expenses in the areas of utilities, printing, and supplies/materials, Audit and Control Procedures, and Grounds Care, General Cleaning, and Maintenance.
- G. Additional Recognitions: Local, State, and National Economic Crisis, Governor's Budget Proposal, Governor's Tax Cap Proposal, and Dynegy Corporation's Settlement.

BUDGET

The Proposed 2011-2012 Budget is \$49,963,039 – representing an increase of 1.08% from the 2010-2011 Adopted Budget. The 2011-2012 Proposed Budget reflects an decrease in State/Federal Aid in the amount of \$180,115, a 1.90% decrease compared to the Governor’s Proposal of 2010-2011. Total Non-Property Tax Revenue is \$9,793,298. An appropriated Fund Balance of \$993,000 is budgeted to reduce the tax levy. The tax levy/star payment is anticipated to be \$ 39,176,741, a 3.97% increase over the 2010-2011 tax levy/star payments. (The STAR or School Tax Relief program is an established State initiative to reduce the school tax burden on local property owners who meet certain eligibility requirements and have filed an application with the appropriate Town Assessor.) Both the Enhanced and Basic STAR Programs are available for the twelfth year. Beginning this year, Basic STAR exemption is now income based and taxpayers who earn more than \$500,000 should contact the Town Assessor. The Board of Education has maximized the Senior Citizen Tax Exemption and Disabled Citizen Tax Exemption at the highest level permitted by law. The District continues maintaining programs and services to all our children by maximizing resources available to principals and teachers in the form of staff, supplies, textbooks, and programs.

The Budget information provided in the following pages is presented in code order in four columns under these categories:

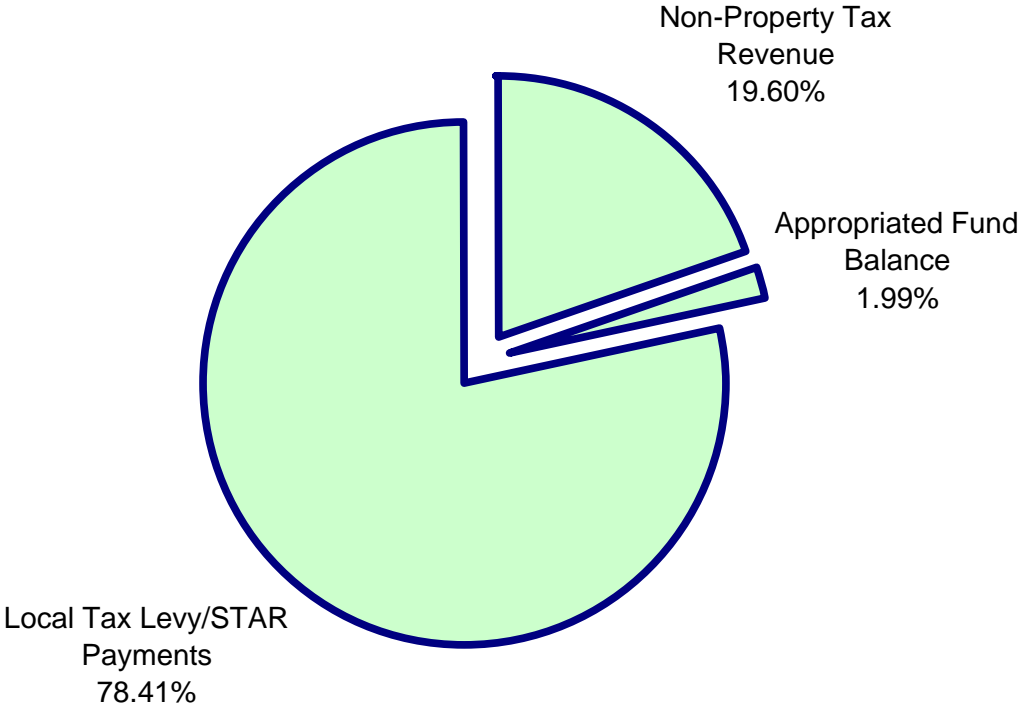
2008-2009 Actual Revenues/Expenditures
2009-2010 Actual Revenues/Expenditures
2010-2011 Adopted Budget
2011-2012 Proposed Budget

Funds for salary increases based on contractual agreements are included in the appropriate budget codes. All five (5) Collective Bargaining Agreements will expire June 30, 2015. All non-Unit members have annual contracts, except the Superintendent of Schools.

<u>BUDGET SUMMARY</u>	2008-2009 ACTUAL EXPENSE	2009-2010 ACTUAL EXPENSE	2010-2011 ADOPTED BUDGET	2011-2012 PROPOSED BUDGET	% OF CHANGE
<u>EXPENDITURES</u>					
General Support	16,463,464	5,469,248	5,091,531	5,065,053	-0.52%
Instruction	25,057,417	24,884,781	25,655,580	25,573,618	-0.32%
Pupil Transportation	2,636,625	2,733,255	2,905,028	2,887,545	-0.60%
Undistributed (Benefits, Transfers, Debt Serv	12,176,636	13,397,551	15,777,296	16,436,823	4.18%
TOTAL EXPENDITURES	\$56,334,142	\$46,484,835	\$49,429,435	\$49,963,039	1.08%

	2008-2009 ACTUAL REVENUE	2009-2010 ACTUAL REVENUE	2010-2011 ADOPTED BUDGET	2011-2012 PROPOSED BUDGET	% OF CHANGE
<u>REVENUES</u>					
Non-Property Tax Revenue	20,832,552	11,692,684	10,533,658	9,793,298	-7.03%
Appropriated Fund Balance	347,000	523,000	1,216,245	993,000	-18.36%
Local Tax Levy/STAR Payments	36,171,914	36,973,752	37,679,532	39,176,741	3.97%
TOTAL REVENUES	\$57,351,467	\$49,189,437	\$49,429,435	\$49,963,039	1.08%

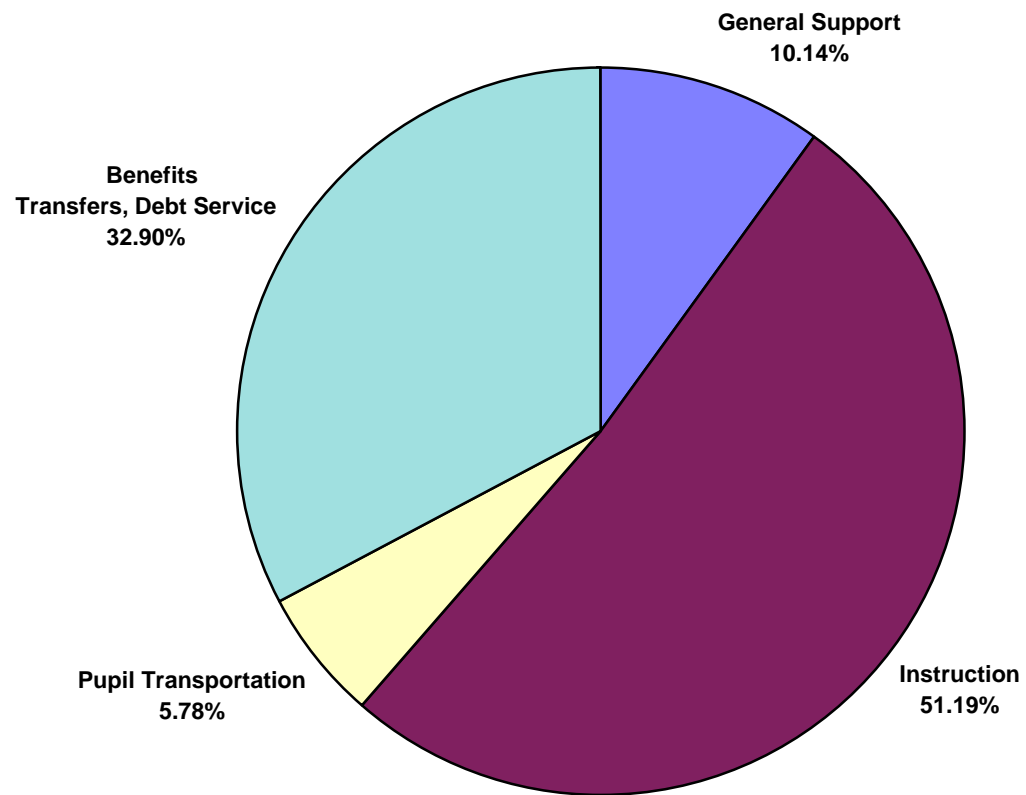
**Where the money comes from
2011-2012 Proposed Revenue Summary**



REVENUE SUMMARY

	2008-2009 ACTUAL REVENUE	2009-2010 ACTUAL REVENUE	2010-2011 ADOPTED BUDGET	2011-2012 PROPOSED BUDGET	% OF CHANGE
Total Miscellaneous Revenues/Federal	12,064,094	2,115,328	1,063,745	503,500	
Total State Aid Revenues	<u>8,768,458</u>	<u>9,577,357</u>	<u>9,469,913</u>	<u>9,289,798</u>	
	20,832,552	11,692,684	10,533,658	9,793,298	-7.03%
Total Revenue Other Than Property Tax/STAI	20,832,552	11,692,684	10,533,658	9,793,298	-7.03%
Appropriated Fund Balance	347,000	523,000	1,216,245	993,000	-18.36%
Amount to be Raised by Property Tax/STAR	<u>36,171,914</u>	<u>36,973,752</u>	<u>37,679,532</u>	<u>39,176,741</u>	3.97%
TOTAL REVENUES	\$57,351,467	\$49,189,437	\$49,429,435	\$49,963,039	1.08%

How the money will be spent 2011-2012 Proposed Budget Appropriation Summary



<u>EXPENDITURE SUMMARY</u>	2008-2009 ACTUAL EXPENSE	2009-2010 ACTUAL EXPENSE	2010-2011 ADOPTED BUDGET	2011-2012 PROPOSED BUDGET	% OF CHANGE
<u>GENERAL SUPPORT</u>					
Board of Education	42,396	47,422	49,524	51,740	
Central Administration	227,625	235,492	232,062	227,722	
Finance	539,101	555,523	562,115	496,880	
Staff	234,314	241,384	245,278	240,157	
Central Services	3,927,890	3,998,217	3,611,684	3,661,885	
Special Items	11,492,138	391,211	390,868	386,669	
	16,463,464	5,469,248	5,091,531	5,065,053	-0.52%
<u>INSTRUCTION</u>					
Administration and Improvement	2,184,035	2,178,861	2,245,735	2,125,552	
Instruction - Teaching	18,842,126	18,432,345	18,986,656	19,008,641	
Special Schools	938,729	1,018,513	1,060,482	1,111,296	
Instructional Media	1,108,503	1,209,705	1,154,289	1,052,633	
Pupil Services and Activities	1,984,024	2,045,357	2,208,419	2,275,496	
	25,057,417	24,884,781	25,655,580	25,573,618	-0.32%
<u>PUPIL TRANSPORTATION</u>					
District Transportation	51,784	59,990	55,597	38,114	
Contract Transportation	2,584,841	2,673,265	2,849,431	2,849,431	
	2,636,625	2,733,255	2,905,028	2,887,545	-0.60%
<u>UNDISTRIBUTED</u>					
Community Services	19,000	19,000	19,000	19,000	
Employee Benefits	8,709,661	8,877,137	9,828,829	10,451,214	
Debt Service	3,039,340	3,944,263	5,844,467	5,881,609	
Interfund Transfers	408,636	557,151	85,000	85,000	
	12,176,636	13,397,551	15,777,296	16,436,823	4.18%
TOTAL EXPENDITURES	\$56,334,142	\$46,484,835	\$49,429,435	\$49,963,039	1.08%

REVENUES

The District anticipates non-tax revenues of \$9,793,298 in the 2011-2012 Budget Year. These non-tax revenues include total State/Federal aid of \$9,364,798 (\$9,289,798 plus \$75,000), a \$180,115 decrease over the 2010-2011 state/federal aid amounts. Textbook Aid is anticipated to be \$58.25 per pupil. Software Aid is budgeted at \$14.98 per pupil. Library Materials Aid is budgeted at \$6.25 per pupil. The District has requested State aid monies due from prior year adjustments. The District is expected to receive three payments of \$25,086 (reference no. B12653, 10/24/06), \$2,417 (reference no. B53457, 3/10/08), and \$27,024 (reference no. B57045, 4/3/08). In addition, the 2005-06, 2006-07, and 2007-08 state aid payments from the Tax Assessment reductions on several large properties in Town of Newburgh have not been scheduled. The State makes these payments when funds become available so no schedule of payment exists. Adjusted state aid payments for 2008-09 and 2009-10 for these Tax Assessment reductions were received by the District.

The District expects to receive revenues from the use of the Athletic Field/Track and concession stand. The Board of Education has set an hourly rental rate of \$200 for this purpose.

Our cash flow is regularly updated and available funds are invested to generate interest revenue. In the current economic climate, the District has not realized the budgeted goal in interest income. The District has budgeted \$54,000 in this revenue source.

The local property tax levy, in combination with the STAR (School Tax Relief) Programs, supports the budget beyond the revenues generated by Appropriated Fund Balance, State/Federal Aid, and various other revenues.

CODE		2008-2009 ACTUAL REVENUE	2009-2010 ACTUAL REVENUE	2010-2011 ADOPTED BUDGET	2011-2012 PROPOSED BUDGET	% OF CHANGE
A1090	Interest and Penalties on Real Property Tax:	74,762	82,283	50,000	50,000	0.00%
A1315	Tuition Continuing Education	0	0	0	0	
A1410	Admissions	3,553	5,755	2,000	2,000	
A1489	Other Charges for Services	39	0	0	0	
A2230	Day School Tuition Other Districts	124,456	63,579	32,000	32,000	
A2280	Health Services Other Districts	0	0	0	0	
		128,048	69,334	34,000	34,000	0.00%
A2401	Interest and Earnings	151,436	50,222	210,000	54,000	
A2440	Use of Buildings	2,266	5,245	0	0	
		153,701	55,467	210,000	54,000	-74.29%
A2655	Telephone Commissions	0	0	0	0	
A2665	Sale of Equipment	0	52	0	0	
A2680	Workers' Compensation	26,950	12,779	0	0	
A2690	Compensation for Loss	0	0	0	0	
		26,950	12,831	0	0	0.00%
A2701	Refund BOCES Aided Services	250,895	384,922	150,000	150,000	
A2703	Refund Prior Years Expenditures	186,071	62,066	100,000	100,000	
A2705	Gifts and Donations	0	0	0	0	
A2730	MTA Tax	0	3,111	0	5,500	
A2770	Other Unclassified Revenues	2,978	29,980	35,000	35,000	
A5031	Interfund Transfers-Debt Service/Tax Cert	0	0	136,090	0	
A5031	Interfund Transfers-Debt Service/Constructic	0	0	273,655	0	
A5031	Interfund Transfers-Special Aid Fund	0	63,210	0	0	
A5730	BAN Revenue	11,216,636	0	0	0	
		11,656,579	543,289	694,745	290,500	-58.19%

B L A N K

CODE	<u>NON-PROPERTY TAX/STAR REVENUES</u>	2008-2009 ACTUAL REVENUE	2009-2010 ACTUAL REVENUE	2010-2011 ADOPTED BUDGET	2011-2012 PROPOSED BUDGET	% OF CHANGE
A3101	Foundation Aid, includes:	5,589,908	7,018,294	4,340,955	4,636,954	
	High Tax Aid (Tax Limitation Aid)	0	0	457,991	457,991	
	Building Aid	0	0	1,093,442	884,284	
	Transportation	0	0	1,816,778	1,521,180	
A3103	BOCES Aid	663,138	861,037	939,374	935,709	
A3104	Excess Cost Aid (Gov includes in Comp Op .	2,310,000	1,538,861	630,851	666,331	
A3260	Textbook Aid	132,519	96,145	127,594	127,726	
	Technology Aid	0	0	18,091	15,167	
A3262	Computer Software Aid	39,412	49,802	31,637	31,369	
A3263	Library Materials Aid	13,481	13,218	13,200	13,087	
A3289	Other State Aid	20,000	0	0	0	
		8,768,458	9,577,357	9,469,913	9,289,798	-1.90%
A4201	Federal Aid - Medicaid	24,053	30,844	75,000	75,000	
A4285	Federal Stabalization Aid	0	1,321,281	0	0	
		24,053	1,352,125	75,000	75,000	0.00%
TOTAL REVENUES OTHER THAN PROPERTY		\$20,832,552	\$11,692,684	\$10,533,658	\$9,793,298	-7.03%

BOARD OF EDUCATION

Most Board of Education, District Clerk, and District Meeting codes for 2011-2012 remain at 2010-2011 levels. Other codes reflect adjustments to actual expenses in 2010-2011.

The Board of Education section includes dues and conferences associated with the District's participation in the NYS School Boards Association (NYSSBA). NYSSBA membership supports Board Members and District Administrators with information regarding the rapid fiscal and legislative changes occurring in NYS education.

The District Clerk section supports this Board position (required by law) and all levels of funding associated with this position.

The District Meeting section reflects no increase in the costs associated with the State-wide budget vote scheduled for the third Tuesday in May.

BOARD OF EDUCATION

CODE		2008-2009 ACTUAL EXPENSE	2009-2010 ACTUAL EXPENSE	2010-2011 ADOPTED BUDGET	2011-2012 PROPOSED BUDGET	% OF CHANGE
	<u>BOARD OF EDUCATION</u>					
A1010400000	CONTRACTUAL	700	7,210	2,600	1,346	
A10104010000	LEGAL ADVERTISEMENTS	0	0	1,200	1,200	
A10404040000	CONFERENCES	4,280	2,459	5,000	5,000	
A10104050000	DUES	9,959	10,354	9,100	10,354	
A10404100000	TRAVEL	0	0	500	2,000	
A10104500000	SUPPLIES/MATERIALS	5,780	5,269	5,950	5,950	
		20,719	25,292	24,350	25,850	6.16%

DISTRICT CLERK

A10401600000	CLERK SALARY	13,176	13,891	13,524	14,240	
A10404000000	CONTRACTUAL	0	300	300	300	
A10404040000	CONFERENCES	45	0	100	100	
A10404050000	DUES	0	0	100	100	
A10404100000	TRAVEL	12	0	150	150	
A10404500000	SUPPLIES/MATERIALS	70	244	500	500	
		13,303	14,435	14,674	15,390	4.88%

DISTRICT MEETING

A10601600000	NON-INSTRUCTIONAL SALARIES	2,333	2,081	3,000	3,000	
A10604000000	CONTRACTUAL	968	448	3,500	3,500	
A10604010000	LEGAL ADVERTISEMENTS	3,669	3,235	3,000	3,000	
A10604500000	SUPPLIES/MATERIALS	1,405	1,932	1,000	1,000	
		8,375	7,695	10,500	10,500	0.00%

TOTAL: BOARD OF EDUCATION	\$42,396	\$47,422	\$49,524	\$51,740	4.47%
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CENTRAL ADMINISTRATION

The Superintendent's salary and benefits are set by contract. The Superintendent's salary remains at the 2010-2011 level and is budgeted at \$160,995. Some budgetary codes have been reduced or eliminated to support the District's initiative for economic relief. The codes for dues, travel, and supplies/materials remain at 2010-2011 levels. Supplies/materials code have been decreased in the last two years in consideration of the District-wide initiative to reduce expenditures.

CENTRAL ADMINISTRATION

CODE		2008-2009 ACTUAL EXPENSE	2009-2010 ACTUAL EXPENSE	2010-2011 ADOPTED BUDGET	2011-2012 PROPOSED BUDGET	% OF CHANGE
	<u>CHIEF SCHOOL ADMINISTRATOR</u>					
A12401500000	SUPERINTENDENT SALARY	167,708	173,491	160,995	160,995	
A12401600000	CLERICAL SALARY	49,668	51,535	53,067	53,508	
A12401600000	SUB CLERICAL	688	713	1,000	0	
A12401680000	OT CLERICAL	983	0	500	0	
A12404000000	CONTRACTUAL	169	493	1,000	0	
A12404030000	MAINTENANCE CONTRACTS	0	169	450	169	
A12404040000	CONFERENCES	0	99	2,000	0	
A12404050000	DUES	89	1,364	2,300	2,300	
A12404100000	TRAVEL	6,081	5,400	6,500	6,500	
A12404500000	SUPPLIES/MATERIALS	2,239	2,227	4,250	4,250	
TOTAL: CENTRAL ADMINISTRATION		\$227,625	\$235,492	\$232,062	\$227,722	-1.87%

FINANCE

The **Finance** Section includes all expenses associated with controlling District expenses, purchasing, auditing, and tax collection.

- In the Business Administration section the emphasis remains on improving the district's purchasing practices as recommended by the external auditor and the State Comptroller's Office. Cooperative purchasing services and state aid consulting services are budgeted here. The District will experience a reduction in borrowing fees since all obligations are now in bonds and the District has refinanced the Middle School Bonds at a savings of \$82,000 over the remaining life of the obligations. Salary codes have been increased to reflect negotiated contract obligations and supplies/materials have been decreased in consideration of a District-wide initiative to reduce expenditures. Salary expenditures associated with transportation are coded in the District Transportation section of the budget for aid purposes.
- The Auditing section provides for payroll, claims, internal, and external auditing services. These expenses will decrease in 2011-2012 school year since a Request for Proposal (RFP) process has reduced costs. All auditing functions are required by law for fiscal and financial oversight. In the 2006-2007 school year, the State Comptroller mandated school districts hire an internal auditor that will have financial review oversight and report directly to the Audit Committee of the Board of Education.
- The Tax Collector section reflects a slight decrease in anticipated expenditures for collecting school taxes during the 2011-2012 school year.

<u>FINANCE</u>		2008-2009	2009-2010	2010-2011	2011-2012	
CODE	<u>BUSINESS ADMINISTRATION</u>	ACTUAL EXPENSE	ACTUAL EXPENSE	ADOPTED BUDGET	PROPOSED BUDGET	% OF CHANGE
A13101500000	PERSONAL SERVICES	115,842	120,528	121,470	121,470	
A13101600000	NONINSTRUCTIONAL SERVICES	211,569	235,478	246,300	256,804	
A13101680000	NONINSTRUCTIONAL OVERTIME	3,138	961	3,000	3,000	
A13101700000	SUBSTITUTES	8,609	9,686	5,000	5,000	
A13102000000	EQUIPMENT	700	652	0	0	
A13104000000	CONTRACTUAL	98,596	95,061	90,000	30,000	
A13104010000	LEGAL ADVERTISEMENTS	1,474	1,739	1,500	1,500	
A13104030000	MAINTENANCE CONTRACTS	16,804	16,833	10,630	10,630	
A13104040000	CONFERENCES	1,869	2,454	1,200	1,200	
A13104050000	DUES	667	1,440	1,000	1,000	
A13104100000	TRAVEL	297	317	2,000	2,000	
A13104500000	SUPPLIES/MATERIALS	16,832	9,234	16,000	14,000	
A13104900600	BOCES	8,609	8,870	10,737	11,060	
		485,006	503,251	508,837	457,664	-10.06%
	<u>AUDITING</u>					
A13204000000	CONTRACTUAL	44,924	42,671	44,000	30,000	
		44,924	42,671	44,000	30,000	-31.82%
	<u>TAX COLLECTOR</u>					
A13301600000	NONINSTRUCTIONAL SERVICES	6,010	6,160	6,345	6,283	
A13304000000	CONTRACTUAL	1,577	1,605	1,500	1,500	
A13304010000	LEGAL ADVERTISEMENTS	96	95	150	150	
A13304030000	MAINTENANCE CONTRACTS	0	500	500	500	
A13304100000	TRAVEL	213	201	300	300	
A13304500000	SUPPLIES/MATERIALS	1,275	1,040	483	483	
		9,171	9,600	9,278	9,216	-0.67%
TOTAL: FINANCE		\$539,101	\$555,523	\$562,115	\$496,880	-11.61%

STAFF

- The Legal section provides for the retainer and hourly costs of the school attorney and for other legal expenses pertaining to litigation and negotiations.
- The Personnel section represents expenses applicable to maintaining District staffing records, fingerprinting mandated by the SAVE Legislation, issuance of security badges, and costs to fill employment vacancies.
- The Records Management section supports – both direct and in-kind efforts – for maintaining all District records according to the Board adopted ED-1 document. In the past, the District has applied for and received competitive records management grants. Currently, the District is participating in a cooperative grant through Orange/Ulster BOCES to support transferring microfilmed records to secure computer accessible records.
- The Public Information section reflects a decrease in printing and mailing costs for the District calendar. The production of the District calendar will continue through BOCES in a down-loadable format available on the District website. The remaining costs are associated with the publication of the District’s budget newsletter and six day notice which are required by law.

<u>STAFF</u>		2008-2009 ACTUAL EXPENSE	2009-2010 ACTUAL EXPENSE	2010-2011 ADOPTED BUDGET	2011-2012 PROPOSED BUDGET	% OF CHANGE
CODE	<u>LEGAL</u>					
A14204000000	CONTRACTUAL	63,769	66,819	75,000	75,000	
		63,769	66,819	75,000	75,000	0.00%
	<u>PERSONNEL</u>					
A14301500000	INSTRUCTIONAL SERVICES	70,417	76,040	72,963	72,963	
A14301600000	NONINSTRUCTIONAL SERVICES	33,225	39,239	41,160	42,626	
A14304000000	CONTRACTUAL	13,927	12,359	12,500	12,500	
A14304010000	LEGAL ADVERTISEMENTS	807	0	1,000	1,000	
A14304040000	CONFERENCES	202	0	0	0	
A14304100000	TRAVEL	0	94	0	0	
A14304500000	SUPPLIES/MATERIALS	953	742	632	632	
A14304900600	BOCES	14,110	13,056	14,523	14,523	
		133,641	141,529	142,778	144,244	1.03%
	<u>RECORDS MANAGEMENT</u>					
A14604000000	CONTRACTUAL	495	1,960	500	500	
A14604500000	SUPPLIES/MATERIALS	496	3,325	500	500	
		991	5,285	1,000	1,000	0.00%
	<u>PUBLIC INFORMATION</u>					
A14804000600	CONTRACTUAL	8,411	25	500	500	
A14804900600	BOCES	27,500	27,725	26,000	19,413	
		35,911	27,750	26,500	19,913	-24.86%
TOTAL: STAFF		\$234,314	\$241,384	\$245,278	\$240,157	-2.09%

CENTRAL SERVICES

- The Operations of Plant section reflects all expenses associated with cleaning and maintaining District buildings and grounds. For 2011-2012, the Central Storeroom section is been moved into this area and utility expenses have been realigned to reflect anticipated costs. A gas line was installed at the high school to accommodate gas-fired boilers to reduce electric costs. Supplies/Materials code reflects expenses for maintaining all District buildings. Maintenance contracts and repairs codes include garbage removal, pest control, and public address, elevator, security, and fire alarm systems.
- Since the renovation project on the High School began in the 2008-2009 school year, District offices were relocated to a rental space to provide classroom space at the high school. The lease agreement is for five years at a cost in years 1, 2 and 3 at \$42,000 and years 4 and 5 at \$48,000. This lease will expire at the end of the 2012-2013 school year. Phase III of the High School Project began in the Spring, 2010 and is in the final stages of completion. Phase II of the High School Project was substantially completed in 2010 and included classroom, auditorium, pool, locker room, and athletic field renovations. Phase II of the project is still in progress. In 2008, the window and roof replacements on the High School were completed and this initiative reflects a savings in heating costs. A true savings will be evident after a full year of using the new boilers.
- Construction was completed at Marlboro Intermediate School, Middle Hope Elementary School, and Milton Elementary School in 2005-2006. The Middle School Project was completed in 2003. The District continues with small projects at all district buildings which are prioritized and addressed as funds are available.
- As a cost savings measure, the District participated in a cooperative bid for electric and natural gas with Ulster BOCES in 2008-2009. The District has completed two full years of this initiative and has experienced savings. The High School has been on-line for natural gas for almost a full year and we anticipate future savings in this area. The District continues to monitor electric and natural gas consumption on a monthly basis to examine the true savings.

<u>CENTRAL SERVICES</u>		2008-2009	2009-2010	2010-2011	2011-2012	% OF
CODE	<u>OPERATION OF PLANT</u>	ACTUAL	ACTUAL	ADOPTED	PROPOSED	CHANGE
		EXPENSE	EXPENSE	BUDGET	BUDGET	
A16201600000	NONINSTRUCTIONAL SERVICES	638,594	691,713	650,859	804,326	
A16201680000	OVERTIME	20,130	25,439	45,000	40,000	
A16201700000	SUBSTITUTES	79,079	66,560	33,400	33,400	
A16202000000	EQUIPMENT	19,368	33,741	0	0	
A16204000000	CONTRACTUAL	488,683	420,786	230,280	200,000	
A16204030000	MAINTENANCE CONTRACTS	96,005	100,608	105,000	105,300	
A16204040000	CONFERENCES	0	0	0	1,300	
A16204050000	DUES	0	0	0	100	
A16204070000	LEASED PROPERTY	42,000	42,000	42,000	48,000	
A16204090000	FUEL	0	5,112	3,000	3,000	
A16204100000	TRAVEL	0	0	0	300	
A16204190000	NATURAL GAS	181,063	282,104	300,000	330,000	
A16204290000	ELECTRICITY	608,103	470,788	450,000	453,500	
A16204390000	TELEPHONE	60,504	31,024	60,000	39,500	
A16204490000	WATER	28,325	33,585	25,000	25,000	
A16204500000	SUPPLIES/MATERIALS	197,663	252,461	262,192	302,000	
A16204900600	BOCES SERVICES	31,416	26,780	25,000	25,000	
		\$2,490,931	\$2,482,702	\$2,231,731	\$2,410,726	8.02%

CENTRAL SERVICES cont'd

- The Maintenance of Plant section reflects contract salaries for maintenance/grounds personnel and clerical assistance. The decrease in this area reflects a reduction in overtime coverage for community use of buildings as a cost saving measure. Conference attendance is required to keep current with state requirements for buildings, grounds, maintenance, and safety requirements. Other account codes have been added to conform to a systemized accounting structure.
- The Central Storeroom section has been reallocated to Operations of Plant and has included all the costs for contracts, conferences, dues, fuel, electric, telephone, and supplies associated with the central storeroom building located behind the High School.

<u>CENTRAL SERVICES</u>		2008-2009 ACTUAL EXPENSE	2009-2010 ACTUAL EXPENSE	2010-2011 ADOPTED BUDGET	2011-2012 PROPOSED BUDGET	% OF CHANGE
CODE	<u>MAINTENANCE OF PLANT</u>					
A16211600000	NONINSTRUCTIONAL SERVICES	440,393	403,741	441,335	375,572	
A16211600000	OVERTIME	27,178	27,252	17,595	12,595	
A16212000000	EQUIPMENT	21,000	36,021	0	0	
A16214000000	CONTRACTUAL	1,124	1,139	2,500	4,000	
A16214030000	MAINTENANCE CONTRACTS	3,604	4,992	5,400	5,400	
A16214050000	CONFERENCES	0	0	2,000	2,000	
A16214100000	TRAVEL	100	131	2,500	1,500	
		493,398	473,276	471,330	401,067	-14.91%
	<u>CENTRAL STOREROOM</u>					
A16604000000	CONTRACTUAL	20,000	18,553	20,000	0	
A16604030000	MAINTENANCE CONTRACTS	0	0	300	0	
A16604040000	CONFERENCES	900	0	1,300	0	
A16604050000	DUES	100	0	100	0	
A16604090000	FUEL	27,811	27,407	30,000	0	
A16604100000	TRAVEL	0	0	500	0	
A16604290000	ELECTRIC	3,060	1,789	3,060	0	
A16604390000	TELEPHONE	4,314	3,996	5,000	0	
A16604500000	SUPPLIES/MATERIALS	1,642	1,607	3,500	0	
		57,828	53,353	63,760	0	-100.00%

CENTRAL SERVICES cont'd

- Central Printing and Mailing reflects the costs associated with district wide copying and mailing. The district utilizes the bidding process and state contracts to purchase copy paper. The District has initiated a cost savings by leasing copier/printers through BOCES Cosers. These leases will generate an increase in BOCES aid to the District. These two initiatives have resulted in cost savings for the 2011-2012 school year.
- Central Data Processing provides service for the installation and maintenance of the district-wide technology program including the administrative computer networks, internet access, and BOCES services. A realignment of expenses has been made between the Computer Assisted Instruction Section since the District has initiated lease purchases through BOCES to improve efficiency and effectiveness through cost saving measures. These cost savings measures will generate BOCES aid.

		2008-2009	2009-2010	2010-2011	2011-2012	% OF
		ACTUAL	ACTUAL	ADOPTED	PROPOSED	CHANGE
<u>CENTRAL SERVICES</u>		EXPENSE	EXPENSE	BUDGET	BUDGET	
CODE	<u>CENTRAL PRINTING & MAILING</u>					
A1670400000	CONTRACTUAL	194,765	196,652	80,000	8,000	
A1670450000	SUPPLIES/MATERIALS	44,024	35,985	40,000	30,000	
A16704900600	BOCES	0	33,714	72,092	122,361	
		238,789	266,352	192,092	160,361	-16.52%
<u>CENTRAL DATA PROCESSING</u>						
A16801500000	PERS SERV INSTRUCTIONAL	65,000	70,191	72,963	72,963	
A16801600000	PERS SERV NON-INSTRUCTIONAL	116,531	172,068	170,998	171,264	
A16802000000	EQUIPMENT	5,000	2,621	5,000	5,000	
A16804000000	CONTRACTUAL	1,550	640	2,300	2,300	
A16804030000	MAINTENANCE CONTRACTS	3,456	3,357	5,000	5,000	
A16804040000	CONFERENCES	0	390	500	500	
A16804050000	DUES	89	0	150	150	
A16804100000	TRAVEL	2,084	2,145	2,250	2,250	
A16804500000	SUPPLIES/MATERIALS	7,864	9,348	7,779	7,577	
A16804600000	SOFTWARE	10,984	10,264	10,000	10,000	
A16804900600	BOCES	434,386	451,511	375,831	412,727	
		646,944	722,535	652,771	689,731	5.66%
TOTAL: CENTRAL SERVICES		\$3,927,890	\$3,998,217	\$3,611,684	\$3,661,885	1.39%

SPECIAL ITEMS

- The Unallocated Insurance section reflects a decrease in our property/casualty insurance for all school buildings and their contents. Our insurer NYSIR (New York State Insurance Reciprocal) recognizes the difficulties schools are facing and has not increased insurance costs for participating schools.
- School Association Dues cover District participation in Orange County School Boards Association.
- The Refund of Real Property Taxes code is used for settlements and court ordered reductions filed by litigants with certiorari claims against the District that require a refund of taxes paid in previous school years.
- The MTA Payroll Tax Liability code reflects a mandated tax for all employers in Westchester, Dutchess, Rockland, and Orange Counties. The District is required to pay this tax for all employees who work in the Middle Hope Elementary School since the location of this school is in Orange County. This expense will be reimbursed to the District and a corresponding revenue is budgeted.
- The BOCES Administrative Charges allocation reflects the expense for general administrative services and facility rentals as a component district of Orange/Ulster BOCES. The BOCES Administration recognizes the economic difficulties facing its component districts and has decreased this cost to component districts.

SPECIAL ITEMS

CODE		2008-2009 ACTUAL EXPENSE	2009-2010 ACTUAL EXPENSE	2010-2011 ADOPTED BUDGET	2011-2012 PROPOSED BUDGET	% OF CHANGE
	<u>UNALLOCATED INSURANCE</u>					
A19104010000	CONTRACTUAL	142,269	143,708	148,000	147,000	-0.68%
	<u>SCHOOL ASSOCIATION DUES</u>					
A19204000000	CONTRACTUAL	1,192	1,215	1,300	1,300	0.00%
	<u>REFUND REAL PROPERTY TAXES</u>					
A19644000000	CONTRACTUAL	11,147,697	36,465	5,000	5,000	0.00%
	<u>MTA PAYROLL TAX LIABILITY</u>					
A19804000000	MTA PAYROLL TAX LIABILITY	0	3,111	4,000	5,500	37.50%
	<u>BOCES ADMINISTRATIVE CHARGES</u>					
A19814900600	BOCES	200,980	206,712	232,568	227,869	-2.02%
TOTAL: SPECIAL ITEMS		\$11,492,138	\$391,211	\$390,868	\$386,669	-1.07%
TOTAL: GENERAL SUPPORT		\$16,463,464	\$5,469,248	\$5,091,531	\$5,065,053	-0.52%

INSTRUCTION – ADMINISTRATION & IMPROVEMENT

- Curriculum Development codes include allocations for the administration of curriculum, instruction, assessments, and evaluations. Curriculum Development is utilized for staff development, curriculum writing, curriculum mapping, and conference attendance as required by the State to maintain professional certification. The decreases in this section reflects grant funding support for administrative salaries. In addition, travel and BOCES codes have been decreased in consideration of the District-wide initiative to reduce expenditures.

<u>INSTRUCTION - ADMINISTRATION & IMPROVEM</u>		2008-2009	2009-2010	2010-2011	2011-2012	% OF CHANGE
CODE	<u>CURRICULUM DEVELOPMENT</u>	ACTUAL EXPENSE	ACTUAL EXPENSE	ADOPTED BUDGET	PROPOSED BUDGET	
A201015000000	PERS SERV-INSTRUCTIONAL	136,629	139,581	142,716	71,358	
A201016000000	PERS SERV-NONINSTRUCTIONAL	46,852	49,676	50,947	51,753	
A201040000000	CONTRACTUAL	0	49	0	0	
A2101403000000	MAINTENANCE CONTRACTS	0	550	0	201	
A2010404000000	CONFERENCES	308	541	1,000	1,000	
A2010405000000	DUES	258	97	500	500	
A2010410000000	TRAVEL	408	866	3,000	2,000	
A2010450000000	SUPPLIES/MATERIALS	14,750	10,029	3,890	4,789	
A2010490000600	BOCES	7,337	3,510	6,000	4,000	
		206,543	204,899	208,053	135,601	-34.82%

INSTRUCTION – ADMINISTRATION & IMPROVEMENT cont'd

- The Supervision Regular School section supports the administration of our six schools. Salaries for building level administrators, Coordinators/Directors, and Team Leaders are included. The Marlboro Educators Administrative Association has negotiated Economic Relief for the District. Salary codes have been adjusted to reflect negotiated contractual obligations and elimination of stipend positions. In addition, the Department Chair Model and some Coordinator positions will not be filled for the 2011-2012 school year. All contractual and supplies/materials codes have been evaluated for reductions or eliminations in consideration of the District-wide initiative to reduce expenditures.

<u>INSTRUCTION - ADMINISTRATION & IMPROVEM</u>		2008-2009	2009-2010	2010-2011	2011-2012	% OF
		ACTUAL	ACTUAL	ADOPTED	PROPOSED	CHANGE
CODE	<u>SUPERVISION REGULAR SCHOOLS</u>	EXPENSE	EXPENSE	BUDGET	BUDGET	
A20201500000	INSTRUCTIONAL SALARIES	1,073,350	1,093,690	1,148,184	1,163,490	
A20201510000	PER SERV SECURITY	2,449	695	2,400	2,400	
A20201600000	NONINSTRUCTIONAL SALARIES	528,064	606,978	530,327	491,300	
A20201610000	SUBSTITUTES	47,548	39,755	20,000	20,000	
A20201620000	PERS SERV CHAPERONES	165	315	5,000	5,000	
A20201680000	OVERTIME	3,417	10,102	5,000	5,000	
A20202000400	EQUIPMENT MES	697	0	0	0	
A20204000100	CONTRACTUAL - HS	7,946	8,068	4,800	4,800	
A20204000200	CONTRACTUAL - MMS	4,218	5,807	14,500	14,000	
A20204000300	CONTRACTUAL - MHES	1,000	500	500	500	
A20204000400	CONTRACTUAL - MES	800	400	2,200	2,200	
A20204000500	CONTRACTUAL - MLT	606	600	800	800	
A20204000700	CONTRACTUAL - MIS	500	746	3,240	3,000	
A20204030100	MAINTENANCE CONTRACT-HS	199	199	1,000	1,000	
A20204030200	MAINTENANCE CONTRACT-MMS	199	199	1,000	1,000	
A20204030300	MAINTENANCE CONTRACT-MHES	200	0	300	0	
A20204030400	MAINTENANCE CONTRACT-MES	0	0	300	300	
A20204030500	MAINTENANCE CONTRACT-MLT	199	199	300	0	
A20204030700	MAINTENANCE CONTRACT-MIS	0	0	200	0	
A20204040100	CONFERENCE - MHS	65	814	1,000	1,000	
A20204040200	CONFERENCE - MMS	75	60	500	500	
A20204040500	CONFERENCE - MLT	65	260	0	0	
A20204040700	CONFERENCE - MIS	189	0	900	450	

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<u>INSTRUCTION - ADMINISTRATION & IMPROVEM</u>		2008-2009	2009-2010	2010-2011	2011-2012	
CODE	<u>SUPERVISION REGULAR SCHOOLS</u>	ACTUAL EXPENSE	ACTUAL EXPENSE	ADOPTED BUDGET	PROPOSED BUDGET	% OF CHANGE
A20204050000	DUES ELEMENTARY	3,294	3,294	4,000	3,500	
A20204050100	DUES - HS	178	81	750	750	
A20204050200	DUES - MS	387	309	1,500	1,500	
A20204050300	DUES-MHES	89	0	100	0	
A20204050400	DUES-MES	89	89	95	95	
A20204050500	DUES-MLT	89	89	100	0	
A20204050700	DUES-MIS	178	178	200	200	
A20204100100	TRAVEL-HS	72	0	1,000	500	
A20204100200	TRAVEL-MMS	174	42	500	500	
A20204100300	TRAVEL-MHES	0	36	150	150	
A20204100400	TRAVEL-MES	0	0	100	100	
A20204100500	TRAVEL-MLT	441	478	500	150	
A20204100700	TRAVEL-MIS	7	71	500	400	
A20204500100	SUPPLIES/MATERIALS-HS	3,598	3,754	3,598	3,006	
A20204500200	SUPPLIES/MATERIALS-MMS	22,514	22,176	22,282	16,720	
A20204500300	SUPPLIES/MATERIALS-MHES	2,648	1,532	3,500	2,360	
A20204500400	SUPPLIES/MATERIALS-MES	5,725	9,361	8,700	6,420	
A20204500500	SUPPLIES/MATERIALS-MLT	3,424	2,857	3,500	2,360	
A20204500700	SUPPLIES/MATERIALS-MIS	2,635	2,156	3,982	3,702	
		1,717,493	1,815,887	1,797,508	1,759,155	-2.13%

INSTRUCTION – ADMINISTRATION & IMPROVEMENT cont'd

- The Supervision Special Schools section reflects administrative and support services for the Special Education Programs. The reductions in these allocations reflect the District initiative to reduce expenditures and contain costs.

- Research, Planning, & Evaluation and In-Service Training allocations provide the resources to fund research in District education activities and in-service training programs. The District will continue to utilize grant funding to support curriculum writing and professional development in the areas of evaluating, summarizing, and analyzing test data for the improvement of student performance.

CODE		2008-2009 ACTUAL EXPENSE	2009-2010 ACTUAL EXPENSE	2010-2011 ADOPTED BUDGET	2011-2012 PROPOSED BUDGET	% OF CHANGE
	<u>SUPERVISION SPECIAL SCHOOLS</u>					
A20401500000	PERS SERV INSTRUCTIONAL	153,131	59,719	123,622	129,500	
A20401600000	PERS SERV NON INSTRUCTIONAL	77,608	41,133	46,229	30,000	
A20401680000	OVERTIME	578	1,970	0	0	
A20404030000	MAINTENANCE CONTRACTS	169	0	300	300	
A20404040000	CONFERENCES	0	0	150	150	
A20404050000	DUES	60	50	150	150	
A20404100000	TRAVEL	0	0	250	250	
A20404500000	SUPPLIES/MATERIALS	995	260	750	550	
		232,541	103,131	171,451	160,900	-6.15%
	<u>RESEARCH, PLANNING, & EVALUATION</u>					
A20601500000	INSTRUCTIONAL SALARIES	12,247	8,192	15,000	0	
A20604000000	CONTRACTUAL	200	1,925	15,000	34,193	
		12,447	10,117	30,000	34,193	13.98%
	<u>INSERVICE TRAINING</u>					
A20701500000	INSTRUCTIONAL SALARIES	0	0	0	0	
A20704040000	CONFERENCES	7,869	22,766	29,000	23,979	
A20704100000	TRAVEL	1,496	3,289	0	2,000	
A20704500000	SUPPLIES	5,517	18,772	9,724	9,724	
A20704900600	BOCES	130	0	0	0	
		15,012	44,827	38,724	35,703	-7.80%
TOTAL: INSTRUCTION - ADMIN & IMPROVEN		\$2,184,035	\$2,178,861	\$2,245,735	\$2,125,552	-5.35%

INSTRUCTIONAL TEACHING

- Regular School Instruction codes reflect a modest increase in appropriations district-wide. The District has offered Retirement Incentives in prior years that have had an affect on the 2011-2012 appropriations. In addition, the Marlboro Faculty Association has negotiated Economic Relief that affects the 2011-2012 school year. A realignment of costs for District-wide monitor salaries reflect an increase in the Teacher Aide/Monitors allocation.

- A new High School initiative for SAT preparation is reflected in the contractual codes of this section. Furthermore, the required contractual expense for report cards and testing reflects an increase in this section of the budget.

- The supplies/materials and textbook allocations are distributed using enrollment and a cost per item basis. These allocations are included for science materials, testing materials, report cards, recorders, textbook adoptions, and graphing calculators. For a second year, the District has made every effort to reduce these allocations to minimum levels.

- The BOCES services codes include funding for various costs such as calculators and science kits. All BOCES programs were reviewed for need and use in maintaining educational programs.

<u>INSTRUCTION - TEACHING</u>		2008-2009	2009-2010	2010-2011	2011-2012	% OF
CODE	<u>REGULAR SCHOOL - INSTRUCT</u>	ACTUAL EXPENSE	ACTUAL EXPENSE	ADOPTED BUDGET	PROPOSED BUDGET	CHANGE
A21101200000	INSTRUCTIONAL SALARIES K - 5	4,544,888	4,663,018	4,390,431	4,217,453	
A21101300000	INSTRUCTIONAL SALARIES GRADES 6-12	6,591,893	6,130,658	6,722,066	6,884,234	
A21101340000	HOME INSTRUCTION & DETENTION SALARI	21,774	14,178	30,000	30,000	
A21101400000	INSTRUCTIONAL SUBSTITUTES	538,468	514,150	371,000	371,000	
A21101600000	TEACHER AIDE/MONITORS	160,165	206,267	156,915	367,000	
A21102000100	EQUIPMENT HS	6,591	1,770	0	0	
A21102000200	EQUIPMENT MS	5,762	3,642	0	0	
A21102000300	EQUIPMENT MHES	4,150	0	0	0	
A21102000500	EQUIPMENT MLT	3,000	3,000	0	0	
A21102000700	EQUIPMENT MIS	12,681	0	5,678	0	
A21102000600	KIDS COUNT GRANT	50,690	1,415	0	0	
A21104000100	CONTRACTUAL-MHS	0	0	0	12,000	
A21104000600	CONTRACTUAL REPORT CARDS/TESTING	0	19,236	7,000	27,000	
A21104000700	CONTRACTUAL-MIS	0	19	2,400	2,400	
A21104030100	MAINTENANCE CONTRACTS-MHS	2,625	2,135	4,400	3,000	
A21104030200	MAINTENANCE CONTRACTS-MMS	1,710	2,300	3,900	4,800	
A21104030300	MAINTENANCE CONTRACTS-MHES	150	0	150	0	
A21104030400	MAINTENANCE CONTRACTS-MES	150	0	0	0	
A21104030500	MAINTENANCE CONTRACTS-MLT	150	0	0	0	
A21104030700	MAINTENANCE COTNRACTS-MIS	6,424	5,462	8,130	3,530	

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<u>INSTRUCTION - TEACHING</u>		2008-2009	2009-2010	2010-2011	2011-2012	% OF
		ACTUAL	ACTUAL	ADOPTED	PROPOSED	CHANGE
CODE	<u>REGULAR SCHOOL - INSTRUCT</u>	EXPENSE	EXPENSE	BUDGET	BUDGET	
A21104100100	TRAVEL HS	733	1,369	2,000	2,000	
A21104100200	TRAVEL MS	0	0	250	500	
A21104100300	TRAVEL MHES	6	0	50	0	
A21104100400	TRAVEL MES	224	276	400	400	
A21104100500	TRAVEL MLT	45	50	0	0	
A21104100700	TRAVEL MIS	70	114	400	400	
A21104500100	SUPPLIES/MATERIALS MHS	60,063	72,398	70,960	62,436	
A21104500200	SUPPLIES/MATERIALS MMS	40,065	56,057	55,342	52,572	
A21104500300	SUPPLIES/MATERIALS MHES	5,371	4,956	5,370	3,942	
A21104500400	SUPPLIES/MATERIALS MES	14,380	12,285	12,291	10,462	
A21104500500	SUPPLIES/MATERIALS MLT	6,196	4,003	8,176	3,942	
A21104500700	SUPPLIES/MATERIALS MIS	28,715	30,150	21,425	23,894	
A21104500601	SUPPLIES/MATERIALS ESL			0	5,000	
A21104500602	SUPPLIES/MATERIALS TESTING	0	0	6,807	0	
A21104500616	SUPPLIES REPORT CARDS	7,095	6,775	2,917	2,917	
A21104700000	TUITION	69,616	56,987	15,000	15,000	
A21104800000	TEXTBOOKS NONPUBLIC SCHOOLS	8,814	9,012	10,000	10,000	
A21104800100	TEXTBOOKS HS	60,297	51,953	42,010	25,335	
A21104800200	TEXTBOOKS MS	32,811	18,262	27,250	25,750	
A21104800300	TEXTBOOKS MHES	8,570	8,669	9,575	9,550	
A21104800400	TEXTBOOKS MES	17,062	23,667	21,675	22,525	
A21104800500	TEXTBOOKS MLT	7,652	11,339	8,500	9,550	
A21104800700	TEXTBOOKS MIS	21,177	27,857	28,198	28,453	
A21104800600	TEXTBOOKS NEW ADOPTIONS	58,733	120,952	50,000	40,000	
A21104900000	BOCES GRAPHING CALCS	11,390	14,861	15,000	10,000	
A21104900700	BOCES SCIENCE KITS	29,600	4,940	2,275	5,039	
A21104900600	BOCES SERVICES	363,859	577,387	410,620	414,938	
		12,803,812	12,681,571	12,528,561	12,707,022	1.42%

STUDENTS WITH DISABILITIES

- The Program for Students with Disabilities section provides allocations for self-contained, Life Skills, inclusion, occupational therapy, physical therapy, resource room, and speech program services in-district, as well as tuition for placements in other public schools, private schools, and BOCES. Salary allocation decreases reflect the District's retirement incentive offered in prior years that is having an affect in the 2011-2012 school year.
- Some allocations are reduced or remaining the same to support the District's initiative for economic relief.
- A new Life Skills class is being started at the Marlboro Middle School to provide students with the most appropriate placements in a Least Restrictive Environment (LRE). Any expenses for this initiative will be covered by tuition reductions experienced through returning students.
- The equipment allocation covers special equipment needs for students with disabilities as required by law.
- Contractual Expenses include physical therapy, evaluations, tutoring, and medical services as required by Individual Educational Plans (IEPs).
- Allocations for supplies/materials and textbooks reflect requirements to meet the demands of the district's special education programs.
- All tuition allocations for Private/Other Public Schools and BOCES Services are remaining at budgeted 2010-2011 levels.

CODE	PROGRAM FOR STUDENTS WITH DISABILITIES	2008-2009 ACTUAL EXPENSE	2009-2010 ACTUAL EXPENSE	2010-2011 ADOPTED BUDGET	2011-2012 PROPOSED BUDGET	% OF CHANGE
A22501340000	INSTRUCTIONAL SALARIES-TUTORING	9,495	4,259	15,000	15,000	
A22501500000	INSTRUCTIONAL SERVICES	2,290,544	2,352,029	2,749,312	2,516,000	
A22501600000	NON INSTRUCTIONAL SALARIES	541,735	333,259	534,895	605,700	
A22502000000	EQUIPMENT	0	4,673	8,000	8,000	
A22504000000	CONTRACTUAL EXPENSE	51,115	59,371	65,000	65,000	
A22504030000	MAINTENANCE CONTRACTS	1,165	1,997	2,500	2,500	
A22504100000	TRAVEL	4,842	3,535	9,000	9,000	
A22504500000	MATERIALS & SUPPLIES	5,530	6,916	7,000	13,572	
A22504500100	SUPPLIES/MATERIALS-MHS	2,059	1,847	2,168	1,952	
A22504500200	SUPPLIES/MATERIALS-MMS	3,435	3,621	3,800	4,000	
A22504500300	SUPPLIES/MATERIALS-MHES	125	84	125	100	
A22504500400	SUPPLIES/MATERIALS-MES	787	587	640	640	
A22504500500	SUPPLIES/MATERIALS-MLT	0	0	100	100	
A22504500700	SUPPLIES/MATERIALS-MIS	877	79	1,200	1,200	
A22504700000	TUITION - PRIVATE/OTHER PUBLIC-NYS SCI	955,427	1,046,516	965,000	965,000	
A22504710000	TUITION - PRIVATE/OTHER PUBLIC-OUT OF	79,084	88,100	136,875	136,875	
A22504800000	TEXTBOOKS	0	402	2,000	2,000	
A22504800100	TEXTBOOKS MHS	2,901	172	1,000	1,000	
A22504800200	TEXTBOOKS MMS	2,350	2,233	4,000	3,500	
A22504800400	TEXTBOOKS MES	0	0	480	480	
A22504900600	BOCES SERVICES	2,086,844	1,841,093	1,950,000	1,950,000	
		6,038,314	5,750,774	6,458,095	6,301,619	-2.42%
TOTAL: INSTRUCTION - TEACHING		\$18,842,126	\$18,432,345	\$18,986,656	\$19,008,641	0.12%

SPECIAL SCHOOLS

- The District's Occupational Education Program includes those expenses associated with Family and Consumer Science, Business, and BOCES Career and Technical Education Programs (C-Tech). In the past few years, the enrollment in the BOCES Career and Technical Education program has increased. For 2011-2012, enrollment in C-Tech is expected to remain at the 2010-2011 school year levels.
- The Special Schools section had reported the Summer Kindergarten screening program that is now being allocated in other sections of the budget. In addition, the School Board continues to support an Enrichment program for gifted and high ability learners.

SPECIAL SCHOOLS

CODE		2008-2009 ACTUAL EXPENSE	2009-2010 ACTUAL EXPENSE	2010-2011 ADOPTED BUDGET	2011-2012 PROPOSED BUDGET	% OF CHANGE
	<u>OCCUPATIONAL EDUCATION-INSTRUCTION</u>					
A22801500000	INSTRUCTIONAL SALARIES	282,592	300,212	315,194	327,327	
A22804040112	CONFERENCE HOME ECON	0	435	115	115	
A22804500102	SUPPLIES/MATERIALS BUS HS	58	61	260	234	
A22804500112	SUPPLIES/MATERIALS HOME ECON HS	3,997	3,175	4,500	4,050	
A22804800102	TEXTBOOKS BUS HS	2,630	2,023	2,000	1,000	
A22804900600	BOCES	633,795	697,950	724,441	768,570	
		923,072	1,003,856	1,046,510	1,101,296	5.24%
	<u>SPECIAL SCHOOLS - INSTRUCTION</u>					
A23311500000	INSTR SALARIES SUM K SCREENING	1,077	0	2,000	0	
A23314000000	CONTRACTUAL SUM K SCREENING	0	0	1,000	0	
A23314500000	SUPPLIES SUM K SCREENING	0	0	972	0	
A23341500000	INSTRUCTIONAL SALARIES	0	1,120	0	0	
A23341600000	NON INSTRUCTIONAL SALARIES	736	335	0	0	
A23344000000	CONTRACTUAL	498	300	0	0	
A23344500000	SUPPLIES/MATERIALS	184	90	0	0	
A23344500000	ENRICHMENT PROGRAMS	13,162	0	10,000	10,000	
A23344900600	BOCES ENRICHMENT	0	12,812	0	0	
		15,657	14,656	13,972	10,000	-28.43%
TOTAL: SPECIAL SCHOOLS		\$938,729	\$1,018,513	\$1,060,482	\$1,111,296	4.79%

INSTRUCTIONAL MEDIA

- In the Library & AudioVisual section, media specialists and library aides are budgeted. The high school, middle school, and Marlboro Intermediate School are each staffed with full time media specialists. Four (4) aides support the District-wide Library program. One full time media specialist supports the K-2 libraries at Marlboro Elementary, Milton Elementary and Middle Hope Elementary.
- All codes were reviewed and reduced in consideration of the District-wide initiative to reduce expenditures.
- The District receives Library Materials Aid to offset the Library Materials Expenses (see Revenue section).

<u>INSTRUCTIONAL MEDIA</u>		2008-2009	2009-2010	2010-2011	2011-2012	
CODE	<u>LIBRARY & AUDIOVISUAL</u>	ACTUAL EXPENSE	ACTUAL EXPENSE	ADOPTED BUDGET	PROPOSED BUDGET	% OF CHANGE
A2610150000	INSTRUCTIONAL SALARIES	335,450	369,539	372,605	349,319	
A26101600000	NONINSTRUCTIONAL SALARIES	182,570	223,717	109,668	133,164	
A26101700000	SUBSTITUTES	43	0	600	600	
A26102000300	EQUIPMENT MHES	1,552	0	0	0	
A26104030100	MAINTENANCE CONTRACTS MHS	502	528	1,500	0	
A26104030200	MAINTENANCE CONTRACTS MMS	0	0	1,000	0	
A26104500100	SUPPLIES/MATERIALS MHS	26,950	24,899	35,572	33,277	
A26104500200	SUPPLIES/MATERIALS MMS	14,778	12,935	15,675	14,234	
A26104500300	SUPPLIES/MATERIALS MHES	5,956	3,862	3,240	2,762	
A26104500400	SUPPLIES/MATERIALS MES	13,848	9,383	7,314	7,076	
A26104500500	SUPPLIES/MATERIALS MLT	6,505	4,464	3,180	2,762	
A26104500700	SUPPLIES/MATERIALS MIS	10,412	9,078	14,890	13,912	
A26104600100	LIBRARY MATERIALS MHS	4,488	4,464	4,488	4,488	
A26104600200	LIBRARY MATERIALS MMS	3,194	3,026	3,228	3,688	
A26104600300	LIBRARY MATERIALS MHES	725	718	725	725	
A26104600400	LIBRARY MATERIALS MES	1,340	1,311	1,344	1,250	
A26104600500	LIBRARY MATERIALS MLT	693	703	713	713	
A26104600700	LIBRARY MATERIALS MIS	2,956	2,950	2,969	2,969	
A26104900600	BOCES	86,432	88,453	87,276	89,894	
		698,394	760,028	665,987	660,833	-0.77%

INSTRUCTIONAL MEDIA cont'd

- The Computer Assisted Instruction section provides funding for our Instructional Computer Program. For the 2011-2012 school year, the District will continue an e-Learning component for students, staff, and faculty to use diverse technology-based instructional media to improve learning outcomes and skills our children will need to succeed in the 21st Century. The District will eliminate computer aide and programmer positions to reduce expenditures and contain costs.
- In addition, the Technology Program will be supported through budgetary reallocations for computer aide support in our classrooms and lab environments. The computer supply codes has decreased to reflect the District's initiative to control expenses for computers and printer cartridges purchased through State contract or bid. Computer software is provided for both the elementary and secondary instructional programs. The district receives Software Aid to offset this expense (see revenue section).

<u>INSTRUCTIONAL MEDIA</u>		2008-2009	2009-2010	2010-2011	2011-2012	
CODE	<u>COMPUTER ASSISTED INSTRUCTION</u>	ACTUAL EXPENSE	ACTUAL EXPENSE	ADOPTED BUDGET	PROPOSED BUDGET	% OF CHANGE
A2630160000	NONINSTRUCTIONAL SERVICES	151,522	203,481	236,602	145,100	
A26301680000	OVERTIME	7,984	6,566	7,000	7,000	
A26302000000	EQUIPMENT	154,671	126,223	41,900	20,000	
A26304000000	CONTRACTUAL	8,348	11,722	10,000	51,900	
A26304030000	MAINTENANCE CONTRACTS	15,845	10,826	24,000	24,000	
A26304040000	CONFERENCE	0	390	500	500	
A26304050000	DUES	0	0	100	100	
A26304500000	SUPPLIES & MATERIALS	31,098	39,769	100,000	95,000	
A26304600000	COMPUTER SOFTWARE AIDABLE	40,641	42,914	38,200	38,200	
A26304900600	BOCES SERVICES	0	7,785	30,000	10,000	
		410,109	449,677	488,302	391,800	-19.76%
TOTAL: INSTRUCTIONAL MEDIA		\$1,108,503	\$1,209,705	\$1,154,289	\$1,052,633	-8.81%

PUPIL SERVICES ACTIVITIES

- The Guidance section reflects continued support for the two guidance offices: one located in the high school and one in the middle school. These guidance offices provide scheduling for students and assistance in individualized program plans for both the college and non-college bound student. The Supplies/Materials allocation has decreased to reflect the District's initiative to control expenses. Every effort is being made to curtail all expenses in the Guidance area.
- Under the Health Services section, the District funds the school physician's stipend and salaries for two school nurse teachers, one school nurse practitioner, three registered nurses, and one School Medical Secretary/LPN.
- As required by law:
 - the district has placed Public Access AED's (Automated External Defibrillators) in all school buildings;
 - the District must pay other school districts for health services provided to our residents attending non-public schools located within the boundaries of other districts.
- The Supplies/Materials allocation has decreased to reflect the District's initiative to control expenses. Every effort is being made to curtail expenses in the Health Services area.

<u>PUPIL SERVICES & ACTIVITIES</u>		2008-2009	2009-2010	2010-2011	2011-2012	
CODE	GUIDANCE	ACTUAL EXPENSE	ACTUAL EXPENSE	ADOPTED BUDGET	PROPOSED BUDGET	% OF CHANGE
A28101500000	INSTRUCTIONAL SALARIES	446,548	487,653	518,109	550,017	
A28101600000	NON INSTRUCTIONAL SALARIES	96,292	105,271	113,945	129,740	
A28101610000	SUBSTITUTES	0	0	5,000	5,000	
A28101680000	OVERTIME	0	0	1,000	1,000	
A28104000000	CONTRACTUAL	4,250	4,570	7,000	7,000	
A28104030000	MAINTENANCE CONTRACTS	600	1,650	1,375	1,375	
A28104040000	CONFERENCES	0	179	800	800	
A28104050000	DUES	40	100	250	250	
A28104100000	TRAVEL	831	872	800	800	
A28104500000	SUPPLIES/MATERIALS	6,792	8,727	9,238	8,315	
		555,353	609,022	657,517	704,297	7.11%
<u>HEALTH SERVICES</u>						
A28151500000	INSTRUCTIONAL SERVICES	162,753	124,828	203,000	144,430	
A28151580000	EXTRA HOURS INSTRUCTIONAL SERVICES	2,433	438	2,000	2,000	
A28151600000	NON INSTRUCTIONAL SALARIES	226,321	274,067	260,186	317,500	
A28151700000	NON INSTRUCTIONALSUBS	21,525	7,738	12,000	12,000	
A28152000000	EQUIPMENT	1,593	0	0	0	
A28154000000	CONTRACTUAL	71,135	77,615	70,000	70,000	
A28154030000	MAINTENANCE CONTRACTS	288	0	1,290	1,290	
A28154040000	CONFERENCES	485	951	500	1,250	
A28154100000	TRAVEL	0	43	500	500	
A28154500000	SUPPLIES/MATERIALS	9,468	7,901	10,151	9,400	
		496,001	493,580	559,627	558,370	-0.22%

PUPIL SERVICES ACTIVITIES cont'd

- The Psychological section provides for three school psychologists, a student assistance counselor, and a social worker. Services are provided to all students. Every effort is being made to curtail expenses in the Psychological area.
- Co-Curricular Activities stipends are budgeted for advisors at all secondary grade levels, building level clubs, and other activities such as yearbook, newspaper, National Honor Society, and drama. The competitive events of FCCLA and music are also included. Some Middle and High School Club positions will not be filled for the 2011-2012 school year. Minor District support of co-curricular activities is provided in the 2011-2012 school year. Every effort is being made to curtail expenses in the Co-Curricular Activities area.

CODE		2008-2009 ACTUAL EXPENSE	2009-2010 ACTUAL EXPENSE	2010-2011 ADOPTED BUDGET	2011-2012 PROPOSED BUDGET	% OF CHANGE
	<u>PSYCHOLOGICAL SERVICES</u>					
A28201500000	INSTRUCTIONAL SERVICES	275,383	334,416	362,592	381,057	
A28201600000	NONINSTRUCTIONAL SERVICES	130,210	47,451	51,761	63,378	
A28201610000	NONINSTRUCTIONAL SERVICES-TYPING	1,675	0	0	0	
A28204040000	CONFERENCES	0	0	500	500	
A28204050000	DUES	175	0	480	480	
A28204100000	TRAVEL	1,348	245	500	500	
A28204500000	SUPPLIES/MATERIALS	4,963	7,138	7,000	7,000	
		413,754	389,250	422,833	452,915	7.11%
	<u>CO CURRICULAR ACTIVITIES</u>					
A28501500000	INSTRUCTIONAL SERVICES	78,313	77,777	77,502	68,180	
A28504000107	CONTRACTUAL MUSIC MHS	5,056	3,759	11,760	12,520	
A28504000207	CONTRACTUAL MUSIC MMS	1,320	822	1,830	1,830	
A28504000707	CONTRACTUAL MUSIC MIS	1,762	2,610	3,445	3,570	
A28504040100	TRAVEL MHS	0	102	300	300	
A28204100112	TRAVEL FCCLA	4,970	4,599	4,600	4,600	
A28504050100	DUES HS	226	0	300	300	
A28504050200	DUES MMS	0	176	500	500	
A28504070100	AWARDS MHS	1,371	486	3,000	3,000	
A28504070200	AWARDS MMS	1,817	1,513	2,000	2,000	
A28504500100	SUPPLIES/MATERIALS MHS	2,342	2,342	3,453	3,108	
A28504500200	SUPPLIES/MATERIALS MMS	2,321	1,392	3,355	3,500	
		99,497	95,578	112,045	103,408	-7.71%

PUPIL SERVICES ACTIVITIES cont'd

- The Interscholastic Athletics section of the budget reflects the anticipated costs for all athletic competitions, i.e. coaches' stipends, officials, equipment repair, dues, and supplies/materials. The support of an Athletic Trainer is continued in the 2011-2012 school year since this effort prevents sports related injuries to our participating students and provides immediate medical attention to students in the event of an injury. The Athletic Trainer can reduce medical and litigious costs to the District. Athletic transportation expenses appear in the Transportation section of the budget. For the 2011-2012 school year, there will be the elimination of Freshman Basketball and Modified Basketball has been reduced from two (2) to one (1) team(s) for Boys and Girls. Every effort will be made to curtail expenses in the Interscholastic Athletics section.

<u>PUPIL SERVICES & ACTIVITIES</u>		2008-2009	2009-2010	2010-2011	2011-2012	% OF
CODE	<u>INTERSCHOLASTIC ATHLETICS</u>	ACTUAL	ACTUAL	ADOPTED	PROPOSED	CHANGE
		EXPENSE	EXPENSE	BUDGET	BUDGET	
A2855150000	INSTRUCTIONAL SERVICES	219,348	237,258	256,191	256,300	
A28551510000	INSTRUCTIONAL SECURITY	5,443	21,797	25,500	25,500	
A28552000000	EQUIPMENT	1,733	0	0	0	
A28554000000	CONTRACTUAL	51,815	30,531	23,500	23,500	
A28554030000	MAINTENANCE CONTRACTS	20,799	23,018	17,000	17,000	
A28554040000	CONFERENCES	0	985	0	0	
A28554060000	DUES	7,014	5,209	18,500	18,500	
A28554070000	AWARDS	4,463	5,552	5,000	5,000	
A28554100000	TRAVEL	2,106	1,716	1,200	1,200	
A28554440000	OFFICIALS	3,205	2,490	23,000	23,000	
A28554500000	SUPPLIES/MATERIALS	44,443	68,866	35,006	35,006	
A28554900600	BOCES	59,050	60,505	51,500	51,500	
		419,419	457,927	456,397	456,506	0.02%
TOTAL: PUPIL SERVICES & ACTIVITIES		\$1,984,024	\$2,045,357	\$2,208,419	\$2,275,496	3.04%
TOTAL: INSTRUCTION		\$25,057,417	\$24,884,781	\$25,655,580	\$25,573,618	-0.32%

TRANSPORTATION

- The District Transportation section includes all expenses for the salaries attributed to transportation, contractual expenses for computer software agreements, insurance coverage, weather advisory services, travel, and supplies/materials. For 2011-2012, the Transportation Clerical position is eliminated. Every effort is being made to reduce other expenses in this area.
- The Contract Transportation section provides for transporting all elementary and secondary students attending in-district programs/schools. Transportation contracts also provide services for District children to attend non-public schools, BOCES and out-of district special education placements as required by law. Funds for all after schools buses (dismissing at 3:15 PM, 4:15 PM, and 5:15 PM), athletic transportation, co-curricular field trips, field trips, music, and summer special needs programs appear in this section. The District will contract for 45 buses from one service provider in 2011-2012. Every effort is being made to reduce expenditures in this area by consolidating routes and trips, seeking services from other schools or providers, and eliminating unnecessary bus stops. Safety of students is a District priority when evaluating transportation requests.
- State aid for Transportation is an expenditure driven aide with an aid ratio of .506 for all approved expenditures; therefore, the District maximizes Transportation Aid.
- Every effort will be made to curtail expenses in the Transportation area.

TRANSPORTATION

CODE		2008-2009 ACTUAL EXPENSE	2009-2010 ACTUAL EXPENSE	2010-2011 ADOPTED BUDGET	2011-2012 PROPOSED BUDGET	% OF CHANGE
	<u>DISTRICT TRANSPORTATION</u>					
A5510150000	INSTRUCTIONAL SERVICES	27,512	28,640	30,368	30,368	
A55101600000	NON INSTRUCTIONAL SERVICES	16,724	15,879	17,483	0	
A55104000000	CONTRACTUAL	3,999	6,749	4,000	4,000	
A55104030000	MAINTENANCE CONTRACTS	3,400	3,650	3,400	3,400	
A55104050000	DUES	100	0	0	0	
A55104100000	TRAVEL	48	72	200	200	
A55104500000	SUPPLIES/MATERIALS	0	5,000	146	146	
		51,784	59,990	55,597	38,114	-31.45%
	<u>CONTRACT TRANSPORTATION</u>					
A54404000000	DW TRANSPORTATION	2,584,841	2,673,265	2,849,431	2,849,431	
		2,584,841	2,673,265	2,849,431	2,849,431	0.00%
	TOTAL: TRANSPORTATION	\$2,636,625	\$2,733,255	\$2,905,028	\$2,887,545	-0.60%

COMMUNITY SERVICE

- The Civic Activity section supports the Sarah Hull Hallock Free Library in Milton. This support enhances funding that the Library receives from the Town of Marlborough.

		2008-2009 ACTUAL EXPENSE	2009-2010 ACTUAL EXPENSE	2010-2011 PROPOSED BUDGET	2011-2012 ADOPTED BUDGET	% OF CHANGE
	<u>COMMUNITY SERVICE</u>					
CODE	<u>CIVIC ACTIVITIES</u>					
A80604000000	CONTRACTUAL	19,000	19,000	19,000	19,000	0.00%
TOTAL: COMMUNITY SERVICE		\$19,000	\$19,000	\$19,000	\$19,000	0.00%

UNDISTRIBUTED

- The New York State Employees' Retirement System (ERS) requires the District to contribute 15.8% of Civil Service Employees salaries for the period of April 1st to March 31st. This percentage of contribution increased from 11.4% in 2010-2011. Employees in Tiers 3 and 4, who have less than 10 years of service, contribute 3% of their salaries to ERS. NYS Retirement System has implemented a Tier 5 that reduces benefits for all new staff hired after January 1, 2010. Tier 5 members contribute 3.5% of their salaries to ERS throughout active membership.
- The New York State Teachers Retirement System (TRS) requires the District to contribute 11.5% based on salaries of State Education Department educationally certified personnel. This percentage of contribution increased from 8.62% in 2010-2011. Employees in Tiers 3 and 4, who have less than 10 years of service, contribute 3% of their salaries to TRS. NYS Retirement System has implemented a Tier 5 that reduces benefits for all new staff hired after January 1, 2010. Tier 5 members contribute 3.5% of their salaries to TRS throughout active membership.
- The Social Security allocation is anticipated to be paid at the rate of 6.2% on the first \$106,800 of each employee's salary in 2011. Currently, there is no ceiling for the 1.45% Medicare portion. The District and employee each contribute 7.65% up to the maximums. Actual rates and ceilings for 2012 will be available at www.irs.gov in December 2011.
- The Workers' Compensation coverage is provided to eligible employees through the district's participation in a self-insurance consortium with Orange-Ulster BOCES and participating school districts in Orange, Sullivan, and Ulster counties. The consortium experienced a decline in interest earnings requiring a modest increase in the Districts' contributions.
- Unemployment benefits are provided for all eligible employees. The District is responsible for actual costs as they are incurred.
- Health Insurance is provided through the Orange-Ulster BOCES Consortium (Indecs) Plan or through MVP. The District will experience a modest increase in health insurance for individual and family coverage in the 2011-2012 school year. INDECS coverage will increase by 1.0% for active enrollees and MVP premium will have no increase. The health insurance expenses have been adjusted to reflect employee contributions to health insurance and health insurance buy-outs offered as per contractual agreements. Employee contributions towards health insurance are negotiated and range from 5% to 20%. In addition, employees who are covered by another's health insurance must take the health insurance buy-out. The Marlboro Faculty Association has negotiated economic relief in this area for 2011-2012.
- Other Codes: Medicare Reimbursements are provided according to contract. Dental Benefits reflect expenses associated with providing this benefit as per contract. MFA Benefit Trust reflects negotiated expenses associated with contractually negotiated contributions to this fund. The MFA has negotiated economic relief in this area for 2011-2012.

		2008-2009 ACTUAL EXPENSE	2009-2010 ACTUAL EXPENSE	2010-2011 ADOPTED BUDGET	2011-2012 PROPOSED BUDGET	% OF CHANGE
	<u>UNDISTRIBUTED EXPENDITURES</u>					
CODE	<u>EMPLOYEE BENEFITS</u>					
A901080000	STATE RETIREMENT	291,095	319,395	508,809	730,000	
A902080000	TEACHER RETIREMENT	1,376,699	1,500,611	1,650,000	2,050,000	
A903080000	SOCIAL SECURITY	1,698,345	1,664,963	1,785,000	1,785,000	
A904080000	WORKERS' COMPENSATION	157,738	179,276	179,650	210,000	
A905080000	UNEMPLOYMENT	32,809	61,490	30,000	30,000	
A906080000	HEALTH & OTHER INSURANCE	3,883,891	3,849,993	4,210,000	4,290,353	
A90608000001	MEDICARE REIMBURSEMENTS	142,508	156,323	185,000	240,000	
A90608000002	HEALTH INSURANCE BUYOUT	714,213	679,855	765,000	575,000	
A90608010000	DENTAL BENEFIT NON UNIT	20,326	18,259	34,000	34,000	
A90604900600	BOCES	15,757	22,331	16,370	16,861	
A90708000000	MFA BENEFIT TRUST	376,280	424,640	465,000	490,000	
		8,709,661	8,877,137	9,828,829	10,451,214	6.33%

DEBT SERVICE AND INTERFUND TRANSFERS

- The Debt Service section reflects obligations of notes and bonds for Tax Certiorari payments, middle school project, elementary school projects, and high school project. Interest for a Tax Anticipation Note is also budgeted here. As school districts may need to borrow money to cover ongoing expenses during July and August until tax revenues are received in September. The District has transferred all note obligations to bonds for the High School Project and Dynegy Tax Certiorari. The Middle School Bonds have been refinanced saving the District \$82,000 over the remaining life of the bonds. In 2010-2011, the District applied an additional \$400,000 to the principal of the High School Project increasing the payment to \$1,290,000. In addition, \$212,518 was applied to the principal for the Dynegy/Parr Valley Tax Certiorari for a total of \$439,154. This funding was possible from premium and interest earned on the issuance of notes and can only be used to reduce debt or lower tax levy (see revenue section).
- The Interfund Transfer to Special Aid Fund reflects legal obligations of school districts to fund a portion of summer special education programs for certain designated students. The \$70,000 allocation reflects the District's anticipated expenses for such programs. In addition, a transfer to School Lunch Fund reflects support to this program. Lastly, in 2008-2009 a Capital Fund transfer was budgeted to support a one time expense for the installation of a gas line to reduce the costs for heating and air conditioning in the high school building. This project has been completed. In 2009-2010, the District transferred \$435,000 to cover the Milton Library Ceiling Project. This project was completed in February 2011 and the District received \$ 114,454 to date in insurance recovery to offset this expense. The District is expecting additional insurance revenue once the final report is filed with the District's insurance company.

CODE		2008-2009 ACTUAL EXPENSE	2009-2010 ACTUAL EXPENSE	2010-2011 ADOPTED BUDGET	2011-2012 PROPOSED BUDGET	% OF CHANGE
	<u>DEBT SERVICE</u>					
A97116010000	PRINCIPAL	1,420,000	1,455,000	3,254,154	3,180,000	
A97117010000	INTEREST	1,619,340	2,489,263	2,580,313	2,701,609	
A97607000000	TAX ANTICIPATION NOTE INTEREST	0	0	10,000	0	
		3,039,340	3,944,263	5,844,467	5,881,609	0.64%
	<u>INTERFUND TRANSFERS</u>					
A99019500000	TRANSFER TO SPECIAL AID FUND	68,636	69,588	70,000	70,000	
A99019300000	TRANSFER TO CAFETERIA	15,000	52,563	15,000	15,000	
A99509000000	TRANSFER TO CAPITAL FUND	325,000	435,000	0	0	
		408,636	557,151	85,000	85,000	0.00%
TOTAL: UNDISTRIBUTED		\$12,176,636	\$13,397,551	\$15,777,296	\$16,436,823	4.18%
TOTAL: BUDGET		\$56,334,142	\$46,484,835	\$49,429,435	\$49,963,039	1.08%

DEBT SERVICE SCHEDULE

	TAX CERTIORARI \$1,055,445 Interest Rate 3.924636% 1-Sep			MIDDLE SCHOOL PROJECT 5900000 (r. 3210000 + 225000) Int Rate 4.25% (2.6%) Bonds due December			Elementary Schools \$33,272,500 Interest Rate 4.25% Bonds due December			High School Project \$25,490,000 (\$23,376,000) Interest Rate 3.669% BANS due 12/2010			TAX CERTIORARI \$11,216,636 Interest Rate 2.305 BANS due 10/2010			TOTAL LONG TERM DEBT SERVICE		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2011-12	105,000	7,181	112,181	365,000	118,253	483,253	1,175,000	1,176,563	2,351,563	850,000	852,963	1,702,963	685,000	546,650	1,231,650	\$3,180,000	\$2,701,609	\$5,881,609
2012-13	110,000	2,475	112,475	375,000	104,513	479,513	1,250,000	1,129,531	2,379,531	900,000	817,963	1,717,963	890,000	341,950	1,231,950	\$3,525,000	\$2,396,431	\$5,921,431
2013-14				380,000	93,188	473,188	1,275,000	1,072,656	2,347,656	925,000	781,463	1,706,463	920,000	314,800	1,234,800	\$3,500,000	\$2,262,106	\$5,762,106
2014-15				400,000	80,988	480,988	1,350,000	1,007,031	2,357,031	975,000	743,463	1,718,463	950,000	282,000	1,232,000	\$3,675,000	\$2,113,481	\$5,788,481
2015-16				405,000	67,906	472,906	1,400,000	947,031	2,347,031	1,000,000	712,713	1,712,713	990,000	243,200	1,233,200	\$3,795,000	\$1,970,850	\$5,765,850
2016-17				425,000	54,419	479,419	1,450,000	891,781	2,341,781	980,000	686,763	1,666,763	1,030,000	202,800	1,232,800	\$3,885,000	\$1,835,763	\$5,720,763
2017-18				435,000	40,444	475,444	1,525,000	835,141	2,360,141	1,005,000	656,988	1,661,988	1,070,000	160,800	1,230,800	\$4,035,000	\$1,693,372	\$5,728,372
2018-19				450,000	25,500	475,500	1,600,000	767,500	2,367,500	1,050,000	338,163	1,388,163	1,115,000	117,100	1,232,100	\$4,215,000	\$1,248,263	\$5,463,263
2019-20				470,000	8,813	478,813	1,650,000	686,250	2,336,250	1,075,000	594,288	1,669,288	1,160,000	71,600	1,231,600	\$4,355,000	\$1,360,950	\$5,715,950
2020-21							1,725,000	610,500	2,335,500	1,125,000	561,288	1,686,288	1,210,000	24,200	1,234,200	\$4,060,000	\$1,195,988	\$5,255,988
2021-22							1,800,000	540,000	2,340,000	1,175,000	525,319	1,700,319				\$2,975,000	\$1,065,319	\$4,040,319
2022-23							1,875,000	466,500	2,341,500	1,225,000	484,788	1,709,788				\$3,100,000	\$951,288	\$4,051,288
2023-24							1,975,000	389,500	2,364,500	1,300,000	440,600	1,740,600				\$3,275,000	\$830,100	\$4,105,100
2024-25							2,050,000	309,000	2,359,000	1,350,000	394,225	1,744,225				\$3,400,000	\$703,225	\$4,103,225
2025-26							2,150,000	225,000	2,375,000	1,400,000	342,600	1,742,600				\$3,550,000	\$567,600	\$4,117,600
2026-27							2,225,000	137,500	2,362,500	1,450,000	285,600	1,735,600				\$3,675,000	\$423,100	\$4,098,100
2027-28							2,325,000	46,500	2,371,500	1,500,000	226,600	1,726,600				\$3,825,000	\$273,100	\$4,098,100
2028-29										1,575,000	165,100	1,740,100				\$1,575,000	\$165,100	\$1,740,100
2029-30										1,640,000	100,800	1,740,800				\$1,640,000	\$100,800	\$1,740,800
2030-31										1,700,000	34,000	1,734,000				\$1,700,000	\$34,000	\$1,734,000
TOTAL	1,055,445	282,782	1,338,227	6,125,000	2,782,946	8,907,946	33,272,890	19,420,493	52,693,383	25,490,000	11,329,639	36,819,639	10,459,154	2,884,029	13,343,183	\$77,569,965	\$37,124,426	\$114,694,391

**MARLBORO CENTRAL SCHOOL DISTRICT
STAFFING DATA - FULL TIME EQUIVALENTS (FTE)**

<u>CERTIFIED STAFF</u>	<u>Actual 2010-2011</u>	<u>Proposed 2011-2012</u>
Administrators	13.00	12.50
Teachers, Librarians, Counselors, Psychologists, Nurse Teachers, Nurse Practitioner, & RNs	<u>197.70</u>	<u>191.20</u>
Sub-Total	<u>210.70</u>	<u>203.70</u>
<u>CLASSIFIED SUPPORT STAFF</u>		
Non-Unit	5.00	4.00
ParaProfessionals (Classroom Aides, One-on-one Aides, Teaching Assistants, Lunch/Recess Aides, & Monitors)	49.16	44.16
Clerical/Technical Assistance	42.70	40.70
Custodial/Maintenance (without Cafeteria)	<u>26.00</u>	<u>26.00</u>
Sub-Total	<u>122.86</u>	<u>114.86</u>
TOTAL STAFF	<u>333.56</u>	<u>318.56</u>

MARLBORO CENTRAL SCHOOL DISTRICT

2010-2011 THREE PART BUDGET

FUNCTION CODE	SBM CODE	ADMIN	PROGRAM	CAPITAL	TOTAL
Board of Education	1099.00	49,524			49,524
Central Administration	1299.00	232,062			232,062
Finance	1399.00	562,115			562,115
Legal Services	1420.00	45,000	30,000		75,000
Personnel	1430.00	142,778			142,778
Records Management	1460.00	1,000			1,000
Public Information	1480.00	26,500			26,500
Operations of Plant	1620.00			2,231,731	2,231,731
Maintenance of Plant	1621.00			471,330	471,330
Other Central Services	1699.00	44,650	863,973		908,623
Judgments & Claims	1930.40				0
Refund of Taxes	1964.40			5,000	5,000
Other Special Items	1998.00	385,868			385,868
Curr. Dev. & Supervision	2010.00	208,053			208,053
Supervision Reg. School	2020.00	1,854,936	113,597		1,968,533
Res. Eval. & Planning	2060.00	30,000			30,000
Instruction (Net of Supv.)	2999.00		23,448,994		23,448,994
Purchase of Buses	5510.21				0
Other Dist. Transportation	5510.00		55,597		55,597
Garage Building	5530.00				0
Contract Transportation	5540.00		2,849,431		2,849,431
Community Service	8999.00		19,000		19,000
Employee Benefits	9098.00	796,135	8,442,964	589,730	9,828,829
Debt Service	9898.00			5,844,467	5,844,467
Transfer to Capital	9950.90				0
Transfer to Debt	9901.96				0
Other Transfers	9951.00		85,000		85,000
Totals		4,378,621	35,908,556	9,142,258	49,429,435

MARLBORO CENTRAL SCHOOL DISTRICT

2011-2012 THREE PART BUDGET

FUNCTION CODE	SBM CODE	ADMIN	PROGRAM	CAPITAL	TOTAL
Board of Education	1099.00	51,740			51,740
Central Administration	1299.00	227,722			227,722
Finance	1399.00	496,880			496,880
Legal Services	1420.00	45,000	30,000		75,000
Personnel	1430.00	144,244			144,244
Records Management	1460.00	1,000			1,000
Public Information	1480.00	19,913			19,913
Operations of Plant	1620.00			2,410,726	2,410,726
Maintenance of Plant	1621.00			401,067	401,067
Other Central Services	1699.00	44,716	805,376		850,092
Judgments & Claims	1930.40				0
Refund of Taxes	1964.40			5,000	5,000
Other Special Items	1998.00	381,669			381,669
Curr. Dev. & Supervision	2010.00	135,601			135,601
Supervision Reg. School	2020.00	1,955,758			1,955,758
Res. Eval. & Planning	2060.00	34,193			34,193
Instruction (Net of Supv.)	2999.00		23,448,066		23,448,066
Purchase of Buses	5510.21				0
Other Dist. Transportation	5510.00		38,114		38,114
Garage Building	5530.00				0
Contract Transportation	5540.00		2,849,431		2,849,431
Community Service	8999.00		19,000		19,000
Employee Benefits	9098.00	930,158	8,893,983	627,073	10,451,214
Debt Service	9898.00			5,881,609	5,881,609
Transfer to Capital	9950.90				0
Transfer to Debt	9901.96				0
Other Transfers	9951.00		85,000		85,000
Totals		4,468,594	36,168,970	9,325,475	49,963,039

Property Tax Report Card
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Important Note: Changes in GAAP reporting requirements for fund balances affect NYS school district financial statements for periods ending June 30, 2011. Data elements for the Property Tax Report Card have been renamed and redefined in accordance with these changes. Please see <http://www.p12.nysed.gov/mgtseiv/districtbudgetdata.html> for additional guidance.

Form Due - April 23, 2011

School District Contact Person:
School District Telephone Number:

	Budgeted 2010-11 (A)	Budgeted 2011-12 (B)	Percent Change (C)
Total Spending	49,429,435	49,963,039	1.08 %
Total School Tax Levy	37,679,532	39,176,741	3.97 %
Public School Enrollment	2,250	2,240	-0.44 %
Consumer Price Index			1.6 %

	Actual 2010-11 (D)	Estimated 2011-12 (E)		
Adjusted Restricted Fund Balance	482,679	490,000		
Assigned Appropriated Fund Balance	3,410,340	2,182,095		
Adjusted Unrestricted Fund Balance	1,977,177	1,978,059		
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	4.00 %	3.96 %		

B L A N K

The New York State School Report Card

Fiscal Accountability Supplement

for Marlboro Central School District

New York State Education Law and the Commissioner's Regulations require the attachment of the NYS School Report Card to the public school district budget proposal. The regulations require that certain expenditure ratios for general education and special education students be reported and compared with ratios for similar districts and all public schools. The required ratios for this district are reported below.

2008-2009 School Year		General Education	Special Education
This School District	Instructional Expenditures	\$24,470,460	\$10,105,507
	Pupils	2,090	352
	Expenditures Per Pupil	\$11,708	\$28,709
Similar District Group	Instructional Expenditures	\$7,988,861,195	\$2,951,989,735
	Pupils	828,326	115,502
	Expenditures Per Pupil	\$9,645	\$25,558
Total of All School Districts in NY State	Instructional Expenditures	\$29,417,505,672	\$10,926,323,899
	Pupils	2,705,290	411,516
	Expenditures Per Pupil	\$10,874	\$26,551
Similar District Group Description: Average Need/Resource Capacity			

Instructional Expenditures for General Education are K-12 expenditures for classroom instruction (excluding Special Education) plus a proration of building level administrative and instructional support expenditures. These expenditures include amounts for instruction of students with disabilities in a general education setting. District expenditures, such as transportation, debt service, and district-wide administration, are not included.

The pupil count for General Education is K-12 average daily membership plus K-12 pupils for whom the district pays tuition to another school district. This number represents all pupils, including those classified as having disabilities and those not classified, excluding only students with disabilities placed out of district. For districts in which a county jail is located, this number includes incarcerated youth to whom the district must provide an education program.

Instructional Expenditures for Special Education are K-12 expenditures for students with disabilities (including summer special education expenditures) plus a proration of building-level administrative and instructional support expenditures. District expenditures, such as transportation, debt service, and district-wide administration, are not included.

The pupil count for Special Education is a count of K-12 students with disabilities as of October 1, 2008 plus students for whom the district receives tuition from another district plus students for whom the district pays tuition to another district. Students attending the State schools at Rome and Batavia, private placements, and out-of-state placements are included.

Instructional Expenditures Per Pupil is the simple arithmetic ratio of Instructional Expenditures to Pupils. The total cost of instruction for students with disabilities may include both general and special education expenditures. Special education services provided in the general education classroom may benefit students not classified as having disabilities.

2008-2009 School Year	This School District	Similar District Group	Total of All School Districts in NY State
Total Expenditures Per Pupil	\$27,323	\$17,709	\$19,381

Total Expenditures Per Pupil is the simple arithmetic ratio of Total Expenditures to Pupils. Total Expenditures include district expenditures for classroom instruction, as well as expenditures for transportation, debt service, community service and district-wide administration that are not included in the Instructional Expenditure values for General Education and Special Education. As such, the sum of General Education and Special Education Instructional Expenditures does not equal the Total Expenditures.

The numbers used to compute the statistics on this page were collected on the State Aid Form A, the State Aid Form F, the School District Annual Financial Report (ST-3), and from the Student Information Repository System (SIRS).

The New York State School Report Card Information about Students with Disabilities for Marlboro Central School District

New York State Education Law and the Commissioner's Regulations require the attachment of the NYS School Report Card to the public school district budget proposal. The regulations require reporting students with disabilities by the percent of time they are in general education classrooms and the classification rate of students with disabilities. These data are to be compared with percentages for similar districts and all public schools. The required percentages for this district are reported below.

Student Counts as of October 7, 2009	This School District		Similar District Group	Total of All School Districts in NY State
Student Placement -- Percent of Time Inside Regular Classroom	Count of Students with Disabilities	Percentage of Students with Disabilities	Percentage of Students with Disabilities	Percentage of Students with Disabilities
80% or more	149	47.2%	57.7%	55.6%
40% to 79%	96	30.4%	19.1%	11.7%
Less than 40%	50	15.8%	17.3%	23.1%
Separate Settings	20	6.3%	3.8%	6.0%
Other Settings	1	0.3%	2.2%	3.7%

The source data for the statistics in this table were reported through the Student Information Repository System (SIRS) and verified in Verification Report 5. The counts are numbers of students reported in the least restrictive environment categories for school-age programs (ages 6-21) on October 7, 2009. The percentages represent the amount of time students with disabilities are in general education classrooms, regardless of the amount and cost of special education services they receive. Rounding of percentage values may cause them to sum to a number slightly different from 100%.

School-age Students with Disabilities Classification Rate

2009-10 School Year	This School District	Similar District Group	Total of All School Districts in NY State
Special Ed Classification Rate	15.29%	12.3%	13.2%

This rate is a ratio of the count of school-age students with disabilities (ages 4-21) to the total enrollment of all school-age students in the school district, including students who are parentally placed in nonpublic schools located in the school district. The numerator includes all school-age students for whom a district has Committee on Special Education (CSE) responsibility to ensure the provision of special education services. The denominator includes all school-age students who reside in the district. In the case of parentally placed students in nonpublic schools, it includes the number of students who attend the nonpublic schools located in the school district. Source data are drawn from the SIRS and from the Basic Education Data System (BEDS).

Similar District Group Description: Average Need/Resource Capacity

Similar District Groups are identified according to the Need-to-Resource-Capacity Index defined and used in the Annual Report to the Governor and Legislature on the Educational Status of the State's Schools.

Salary: Administrative Compensation Information
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Submittal Form for Estimated Salaries in the Budget for the 2011-2012 School Year
(Form Due - May 9, 2011)

Sections 1608 and 1716 of the Education Law
(Please read the instructions and definitions before completing this form.)

Title	Salary	Employee Benefits	Other Remuneration
1. Superintendent of Schools	160,995	53,466	
Associate, Assistant and Deputy Superintendents (Example Titles: Associate Superintendent for Instruction, Deputy Superintendents, Assistant Superintendent for Business, etc.)			
2. ASST SUPERINENDENT FOR BUSINESS	151,838	44,332	
3. ASST SUPERINTENDENT FOR CURRICULUM &	71,358	48,633	
4. ASST SUPERINTENDENT FOR PERSONNEL &	145,656	34,338	
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Salary: Administrative Compensation Information
621001 - MARLBORO CSD

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Other Supervisory and Administrative Employees Scheduled to Receive \$120,000 or More in Salary

71.	ELEMENTARY PRINCIPAL	143,057
72.	SECONDARY PRINCIPAL	135,000
73.	SECONDARY PRINCIPAL	125,780
74.	PPS DIRECTOR	129,500
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