

Cortland Enlarged City School District

2011-12 Proposed Budget



**Public Hearing
May 3, 2011
7:00 p.m.
Cortland Jr. Sr. High School**



**BUDGET VOTE
MAY 17, 2011
12:00 p.m. – 9:00 p.m.**

Budget Report

INTRODUCTION

Opening message and highlights by the Superintendent of Schools, which summarizes the budget and reviews the district mission for 2011-12.

PROPOSITIONS

This section characterizes the propositions the public will be voting for, introduces the Board of Education Members, and provides voter registration information and polling locations.

BUDGET SUMMARY

Summarizes the side-by-side comparison of last year's budget information to this year's budget information and demonstrates the fund allocations.

TAX LEVY AND REVENUE

Included in this section is the approximate revenue projection from the tax levy and other sources of revenue.

FINANCIAL COMPONENTS

This section details the budget in regards to the financial responsibility of the district and can be found broken down into three components: Program, Administration and Capital.

PROPERTY TAX REPORT CARD



PROPOSED BUDGET ON BALLOT FOR TUESDAY, MAY 17 VOTE

The budget planning process this year has been an especially challenging and emotional task for all parties. Over the past two years we have been operating with an overall \$4.4 million dollar reduction of Foundation Aid which State Law provides. Additionally, our state operating aid has been reduced by \$1.2 million, and the \$1.9 million in Federal Stabilization money is no longer available.

Governor Cuomo has proposed a 2% tax cap on future budgets which, if enacted, will create an additional strain on our decreasing revenue situation. As a result, the budget plan being presented this year is taking into account a long range plan of reserve use, reducing recurring expenses, and limiting future tax impacts to within the tax cap proposal.

The 2011-12 budget proposal can appear a little confusing in that it includes an approximate \$2.8 million dollar spending increase because the first payment of the capital project is included. We will receive \$2.8 million in additional revenue, from the State, to offset the expense. Consequently, excepting this capital “exchange of funds,” our budget compared to last year is only rising by \$615,036 or 1.5%. The rise in budget is primarily due to unusually steep increases in pension costs, health insurance premiums, and contractual obligations.

The 2011-12 budget proposal relies on a balance of three very difficult strategies to bridge the \$4.7 million funding gap created by the ongoing fiscal crisis. The **first** strategy is using \$2 million in reserves. The **second** is reducing the overall rollover budget by \$1.6 million by eliminating some operational margins and reducing some programs. The **third** is with a tax levy increase of 7.9%. The increase in the tax levy will bring our Tax-on-True up to \$16.79 per thousand dollars of assessed value – *lower* than all but two other districts in the entire BOCES region.

School districts continue to be in a severe financial crisis. We sincerely believe the strategies put forward with the 2011-12 budget will set the stage for the District to be able to cope with future tax caps while delivering a quality educational program.

The annual budget vote is set for Tuesday, May 17. Polls will open from 12 p.m. to 9:00 p.m. Polling places are located at the Kaufman Center, Cortlandville Town Hall and Virgil Elementary School. Please exercise your right to vote on May 17.



Laurence T. Spring
Superintendent of Schools

William S. Young
President, Board of Education

TO BE VOTED ON

Proposition 1: 2011-12 Budget

Resolved: That the Board of Education of the Cortland Enlarged City School District be authorized to expend the sums set forth in the amount of \$44,402,675 and to levy the necessary tax therefore.

Proposition 2: Shall the Board of Education of the Cortland Enlarged City School District be authorized to acquire by either lease or purchase, and finance, two (2) 66-passenger school buses, one (1) seven passenger van, and one (1) pickup truck with plow, at an estimated cost not to exceed \$299,000, including necessary furnishings, fixtures and equipment and all other costs incidental thereto, and to expend a total sum not to exceed \$299,000, which is estimated to be the total maximum cost hereof, and levy a tax which is hereby voted for the foregoing in the amount of \$299,000, subject to applicable amounts of state assistance available or to any revenues available for such purpose from any other source, which shall be levied and collected in annual installments in such years and in such amounts as may be determined by the Board of Education and in anticipation of the collection of such tax, bonds, notes and installment purchase contracts of the District are hereby authorized to be issued or executed at one time, or from time to time, in the principal amount not to exceed \$299,000, and a tax is hereby voted to pay the interest on said obligations when due?

BOARD OF EDUCATION ELECTION

| Board Members | Term Expires | Board Members | Term Expires |
|----------------------------------|--------------|------------------|--------------|
| William Young, President | 6-30-13 | Joe Lyman | 6-30-12 |
| LouAnne Ten Kate, Vice President | 6-30-12 | Alane Van Donsel | 6-30-12 |
| Mary Lou Bordwell | 6-30-11 | Paul Klinger | 6-30-13 |
| Sean Clark | 6-30-11 | | |

The following vacancies are to be filled on the Board of Education:

Trustee for a term of 3 years – last incumbent: Mary Lou Bordwell
Trustee for a term of 3 years – last incumbent: Sean Clark

Each voter may vote for two candidates seeking election to the two vacancies.

All voters must meet the following requirements:

1. 18 years of age
2. A citizen of the United States
3. A resident of the State and City School District for 30 days preceding the election
4. Listed on the County Board of Election Lists or voted in the school elections at least once in the last four years or personally registered on the Cortland Enlarged City School District election list.

Unregistered qualified voters can register in person on Tuesday, May 3, 2011, between the hours of 3:00 p.m. and 8:00 p.m. at the Kaufman Center, 1 Valley View Drive, Cortland, New York.

The polling locations are as follows:

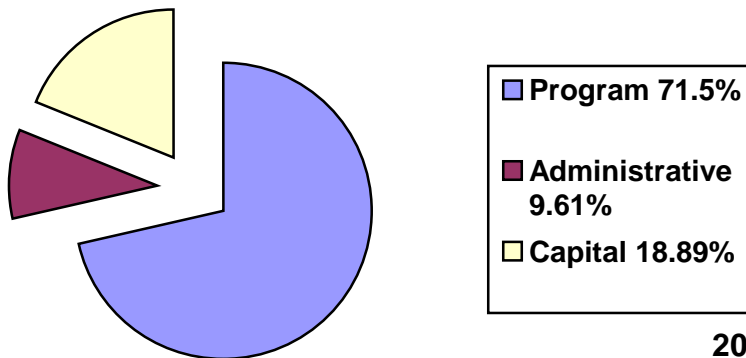
1. All residents of the City of Cortland can vote at the Kaufman Center on Valley View Drive.
2. Virgil residents can vote at the Virgil Elementary School.
3. Cortlandville residents can vote at the Cortlandville Town Hall on Terrace Road.



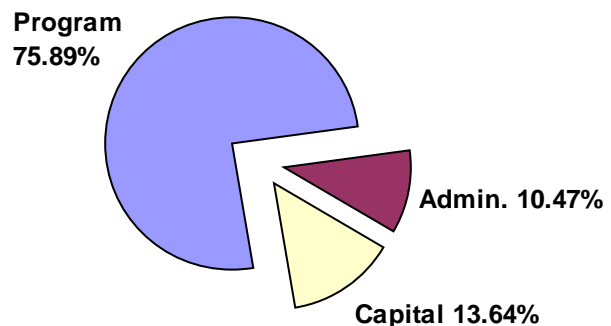
BUDGET SUMMARY

| PROGRAM COMPONENT | 2010-11 Budget | 2011-12 Budget |
|---|-----------------------|-----------------------|
| Instructional Expenses | \$22,124,537 | \$22,029,203 |
| Transportation | \$1,259,859 | \$1,288,289 |
| Community Service | \$8,000 | \$8,000 |
| Legal Services | \$8,000 | \$5,000 |
| Undistributed | \$7,641,895 | \$8,418,256 |
| PROGRAM – 71.5% of Budget | \$31,042,291 | \$31,748,748 |
| ADMINISTRATIVE COMPONENT | 2010-11 Budget | 2011-12 Budget |
| General Support | \$1,527,088 | \$1,478,423 |
| Instructional Supervision | \$1,521,236 | \$1,501,056 |
| Undistributed | \$1,235,372 | \$1,288,600 |
| ADMINISTRATIVE – 9.61% of Budget | \$4,283,696 | \$4,268,079 |
| CAPITAL COMPONENT | 2010-11 Budget | 2011-12 Budget |
| Operations and Maintenance | \$3,148,001 | \$3,127,056 |
| Special Items | \$3,000 | \$3,000 |
| Undistributed | \$632,599 | \$697,094 |
| Bond Principal and Interest | \$1,795,755 | \$4,558,698 |
| CAPITAL – 18.89% of Budget | \$5,579,355 | \$8,385,848 |
| GRAND TOTAL BUDGET | \$40,905,342 | \$44,402,675 |
| Increase 2011-12 over 2010-11 | | \$3,497,333 |
| Increase Without Project | | \$615,036 |

2011-12 Budget



2010-11 Budget



ESTIMATED TAX DATA BASED UPON BUDGET OF \$44,402,675 AND TAX LEVY OF \$15,669,238

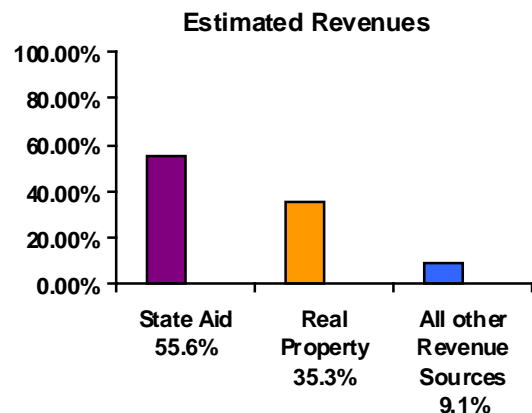
Real Property Tax - The projected 2011-12 Real Property Tax of \$15,669,238 is an increase of \$1,147,238 over the 2010-11 Real Property Tax of \$14,522,000. This is an increase of 7.9%.

More than anything voters want to know what the school budget will mean in terms of taxes. Estimating the school tax rate this early is very difficult. Neither final assessments nor equalization rates are available. However, based on what we do know, the following estimate is a reasonably accurate projection of what the tax rates will be for 2011-12.

| Jurisdiction | Est. Assessed Value | Est. Equalization Rate | Est. Full Value | % of Full Value | Levy | Actual Tax Rate per \$1,000 10-11 | Est. Tax Rate per \$1,000 Assess. 11-12 | Est. Change |
|---------------------------|---------------------------|------------------------------|---------------------|--------------------|--------------|--|--|----------------|
| Cortland | \$533,656,460 | 97.00 | \$550,165,938 | .58959823 | \$9,238,555 | \$16.12 | \$17.31 | \$1.19 |
| Cortlandville | 220,884,674 | 100.00 | 220,887,674 | .23671945 | 3,709,213 | 16.11 | 16.79 | \$.68 |
| Virgil | 158,413,932 | 100.00 | 158,413,932 | .16976800 | 2,660,135 | 15.96 | 16.79 | \$.83 |
| Harford | 1,812,937 | 100.00 | 1,812,937 | .00194288 | 30,444 | 19.71 | 16.79 | -\$2.92 |
| Lapeer | 1,056,800 | 98.00 | 1,078,367 | .00115566 | 18,108 | 16.98 | 17.14 | \$.16 |
| Dryden | 761,220 | 100.00 | 761,220 | .00081578 | 12,783 | 15.96 | 16.79 | \$.83 |
| <hr/> | | | | | | | | |
| Total Estimate 2011-12 | \$916,586,023 | | \$933,120,068 | 1.00 | \$15,669,238 | | | |
| | | | | Less: 10-11 Levy | 14,522,000 | | | |
| | | | | | \$1,147,238 | +7.9% | | |
| | | | | Actual 2010-11 | Est. 2011-12 | | | |
| | | | | <hr/> | | | | |
| | | | True Value Tax Rate | \$15.96 | \$16.79 | \$16.79 | \$16.79 | \$16.79 |

Estimated 2011-12 tax rates are based on estimated assessment and equalization rates as provided by various assessing districts and the New York State Board of Equalization and Assessment. Final property assessed values for each taxing jurisdiction and final equalization rates, available in July, will cause changes in the actual 2011-12 tax rates. The information on this page represents our best estimate at this time.

| | | |
|------------------------|---------------------|-------------|
| State & BOCES Aid | \$24,705,264 | 55.6% |
| Real Property Tax | 15,669,238 | 35.3% |
| Interest Earning | 172,000 | .4% |
| Fund Balance | 500,000 | 1.1% |
| Federal Sources | 824,073 | 1.9% |
| Charges for Services | 198,000 | .4% |
| Sales and Refunds | 247,100 | .6% |
| PILOT Payments | 87,000 | .2% |
| Transfer from Reserves | 2,000,000 | 4.5% |
| TOTAL | \$44,402,675 | 100% |



Over 55.6% of the district revenue comes from the State of New York - State Aid, State Aid for Debt Service and BOCES Aid. The total of state sources and real property taxes account for 90.9% of the district's revenue while everything else combined makes up only 9.1%.

State and BOCES Aid – The above revenue projections are based on the recently approved State Budget and represent our best estimate of the state funds that will be coming to the District.

PROGRAM COMPONENT

The Program Component represents the largest portion and focal point of our budget. Items contained here represent the "heart" of any educational system. This component represents 75.89% of the total budget. Included are all instructional expenses including regular instruction, education of the disabled, occupational education, curriculum and staff development and summer school. Also included are pupil services such as health and guidance, library, co-curricular, athletics and transportation. Associated fringe benefit expenses, legal and community service expenses are also included.

| REGULAR INSTRUCTION | 2010-11 Budget | 2011-12 Budget |
|---|---------------------------|---------------------------|
| Teacher and Teaching Assistant Salaries (K-12) | \$9,892,160 | \$10,777,970 |
| Teacher and Teaching Assistant Substitutes | \$357,130 | \$357,130 |
| Teacher Aides..... | \$152,969 | \$153,671 |
| Teacher Aide Substitutes..... | \$145,600 | \$145,600 |
| Equipment | \$ - 0 - | \$ - 0 - |
| Contractual Expenses | \$250,698 | \$290,698 |
| <i>Includes repair of equipment, conference expenses, dues, entry fees, postage, equipment leases, rentals, tuition payments and the district's cost for the School Resource Officer.</i> | | |
| Supplies and Materials | \$168,755 | \$168,755 |
| Textbooks | \$173,702 | \$173,702 |
| BOCES Instructional Services | \$901,763 | \$872,643 |
| <i>The cost of BOCES provided instructional services such as Alternative Education, Reading Recovery, elementary science kits, district computer labs, planetarium, environmental education, etc.</i> | | |
| BOCES Workforce Preparation | \$825,930 | \$578,043 |
| <i>Programs at OCM BOCES McEvoy Center providing instruction in occupations and trades for approximately 81 students.</i> | | |
| REGULAR INSTRUCTION TOTAL..... | \$12,868,707 | \$13,518,212 |

| EDUCATION OF STUDENTS WITH DISABILITIES | 2010-11 Budget | 2011-12 Budget |
|--|---------------------------|---------------------------|
| Teachers and Teaching Assistants Salaries | \$2,792,672 | \$1,741,261 |
| Teacher Aides..... | \$674,051 | \$781,650 |
| Equipment | \$ - 0 - | \$ - 0 - |
| Contractual Expenses | \$447,815 | \$447,815 |
| <i>Expenses for outside medical and psychological evaluations, occupational and physical therapy, student tuition, repairs, postage and conference attendance.</i> | | |
| Supplies and Materials | \$18,620 | \$18,620 |
| BOCES Services | \$1,471,157 | \$1,773,361 |
| EDUCATION OF STUDENTS WITH DISABILITIES TOTAL..... | \$5,404,315 | \$4,762,707 |

| | | |
|---|---------------------------------|---------------------------------|
| SUMMER SCHOOL Driver Education, Elementary and Secondary Remediation and Secondary Health Education classes offered during the summer. | 2010-11 Budget | 2011-12 Budget |
| Personnel Services..... | \$33,413 | \$2,342 |
| Supplies and Contractual..... | \$4,995 | \$5,590 |
| SUMMER SCHOOL TOTAL..... | \$38,408 | \$7,932 |

| | | |
|--|---------------------------------|---------------------------------|
| CURRICULUM AND STAFF DEVELOPMENT | 2010-11 Budget | 2011-12 Budget |
| Personnel Services..... | \$81,313 | \$67,193 |
| <i>Release time for teachers attending staff development during the school year, clerical time associated with preparation of curriculum projects, stipends for summer curriculum projects and staff development time.</i> | | |
| Contractual Expenses | \$18,150 | \$18,150 |
| <i>Funding for outside staff development trainers, conference expenses and mileage.</i> | | |
| Supplies and Materials | \$11,600 | \$11,600 |
| BOCES Services | \$91,715 | \$138,424 |
| <i>Training and workshops provided by the Curriculum, Instruction and Assessment Center at BOCES.</i> | | |
| CURRICULUM AND STAFF DEVELOPMENT TOTAL | \$202,778 | \$235,367 |

| | | |
|--|---------------------------------|---------------------------------|
| LIBRARY MEDIA CENTER SERVICES Each of the District's six buildings contains a Library Media Center. | 2010-11 Budget | 2011-12 Budget |
| Personnel Services..... | \$451,164 | \$427,824 |
| Equipment | \$ - 0 - | \$ - 0 - |
| Contractual Expenses | \$1,770 | \$1,770 |
| Library Books and Materials..... | \$51,535 | \$51,535 |
| BOCES Services | \$117,813 | \$145,508 |
| LIBRARY MEDIA CENTER SERVICES TOTAL | \$622,282 | \$626,637 |

| | | |
|--|---------------------------------|---------------------------------|
| VIDEO AND COMPUTER TECHNOLOGY Funding for the District's Technology Planning Committee, state reimbursed computer hardware and software purchases as well as funding for the District's television productions as seen on local cable are included; also maintenance of the District's media systems. | 2010-11 Budget | 2011-12 Budget |
| Personnel Services..... | \$294,252 | \$317,252 |
| Equipment | \$274,000 | \$274,000 |
| <i>Computer hardware and replacement video production equipment in support of the district's commitment to computer and video technology for our students.</i> | | |
| Contractual Expenses | \$71,900 | \$71,900 |
| <i>Repair costs, maintenance contract, conference expenses, stipends and consultants.</i> | | |
| Software and Supplies | \$69,100 | \$69,100 |
| VIDEO AND COMPUTER TECHNOLOGY TOTAL | \$709,252 | \$732,252 |

| | | |
|---|---------------------------|---------------------------|
| PUPIL PERSONNEL SERVICES | | |
| Areas included under Pupil Personnel Services are guidance, health services, student attendance, diagnostic screening, social workers and school psychological services. | 2010-11 Budget | 2011-12 Budget |
| Personnel | \$1,538,296 | \$1,401,077 |
| Equipment | \$ - 0 - | \$ - 0 - |
| Contractual Expenses | \$19,900 | \$19,900 |
| Supplies and Materials | \$17,856 | \$17,856 |
| <i>Costs include supplies such as college materials, career information, various testing materials and health office supplies.</i> | | |
| BOCES Services | \$43,115 | \$43,692 |
| <i>The cost of a .50 FTE BOCES Social Worker and printing costs.</i> | | |
| PUPIL PERSONNEL SERVICES TOTAL | \$1,619,167 | \$1,482,528 |
| CO-CURRICULAR ACTIVITIES | | |
| 2010-11 Budget | 2011-12 Budget | |
| Personnel | \$150,958 | \$159,129 |
| <i>Cost of advisors of clubs, classes and other student organizations such as yearbook, student government, drama, newspapers, etc.</i> | | |
| Contractual Expenses | \$20,550 | \$20,550 |
| <i>Cost of trips, assemblies and other expenses associated with co-curricular activities.</i> | | |
| Supplies | \$1,950 | \$1,950 |
| CO-CURRICULAR ACTIVITIES TOTAL | \$173,458 | \$181,629 |
| INTERSCHOLASTIC ATHLETICS | | |
| 2010-11 Budget | 2011-12 Budget | |
| Personnel | \$314,946 | \$310,718 |
| <i>Salaries for over 60 coaching positions and the Director of Athletics and Physical Education.</i> | | |
| Contractual Expenses | \$144,224 | \$144,224 |
| <i>Cost of referees, facility rental, league fees, mileage, re-conditioning of equipment and Contract Trainer included on this line.</i> | | |
| Supplies and Equipment | \$27,000 | \$27,000 |
| INTERSCHOLASTIC ATHLETICS TOTAL | \$486,170 | \$481,942 |
| TOTAL INSTRUCTIONAL EXPENSES | \$22,124,537 | \$22,029,203 |

PUPIL TRANSPORTATION

The District utilizes 18 buses to transport over 1800 students to and from school daily. Additionally, the District transports students with special needs to Syracuse, Batavia, Rome, Ithaca and Rochester. District buses travel approximately 350,000 miles per year including athletic and field trips. Board of Education policy provides transportation to all city students in grades K-6 who live more than .9 of a mile from their school of attendance and for city students in grades 7-12 who live more than 1.50 miles from the Jr.-Sr. High School. Pupils in grades K-12 who reside outside the corporate limits of the City of Cortland and living more than .40 of a mile from their school of attendance are provided transportation. Approved transportation expenses are reimbursed at approximately 80% by the State.

| | 2010-11 Budget | 2011-12 Budget |
|--|-------------------|-------------------|
| Personnel | \$703,184 | \$731,384 |
| Insurance | \$55,000 | \$65,000 |
| Contractual Expenses | \$241,250 | \$241,250 |
| <i>Includes contract bus repair, building repair and maintenance, gas heat, electric, telephone, sewer, water, snow removal and contract transportation.</i> | | |
| Supplies and Equipment..... | \$251,350 | \$241,350 |
| <i>Includes gasoline/diesel fuel, repair parts, oil, anti-freeze, tires, garage supplies, cleaning and transportation office supplies.</i> | | |
| BOCES Services | \$9,075 | \$9305 |

| | | |
|---|--------------------|--------------------|
| PUPIL TRANSPORTATION TOTAL | \$1,259,859 | \$1,288,289 |
|---|--------------------|--------------------|



| | | |
|--|---------------------|---------------------|
| COMMUNITY SERVICE | 2010-11 | 2011-12 |
| District support for Cortland Youth Bureau programs and activities. | Budget | Budget |
| Contractual expenses..... | \$8,000 | \$8,000 |
| LEGAL SERVICES | 2010-11 | 2011-12 |
| Cost of attorney services for program component activities. | Budget | Budget |
| Contractual Expenses | \$8,000 | \$5,000 |
| UNDISTRIBUTED | 2010-11 | 2011-12 |
| Fringe benefits on personnel and personnel costs included within the program component of the district budget and required transfers associated with the provision of special programs. | Budget | Budget |
| State Retirement | \$222,230 | \$360,646 |
| <i>The pension contribution of Civil Service personnel as established by the New York State Employees' Retirement System.</i> | | |
| Teacher Retirement | \$1,418,250 | \$1,746,072 |
| <i>The pension contribution of teachers and professional personnel as established by the New York State Teachers' Retirement System.</i> | | |
| Social Security | \$1,116,908 | \$1,328,878 |
| <i>Pursuant to Federal Law, the district pays a share based upon each employee's earnings.</i> | | |
| Workers' Compensation | \$160,860 | \$180,846 |
| <i>Pursuant to law, this provides coverage for an injury sustained by an employee while engaged in work for the district.</i> | | |
| Health and Dental Insurance | \$4,683,115 | \$4,775,480 |
| Transfer to Special Aid Fund | \$40,532 | \$26,334 |
| <i>This represents the district's share of the cost of July and August programming for certain students with disabilities.</i> | | |
| UNDISTRIBUTED TOTAL..... | \$7,657,895 | \$8,418,256 |
| TOTAL PROGRAM COMPONENT..... | \$31,042,291 | \$31,748,748 |
| Increase 2011-12 over 2010-11 | | \$706,457 |
| | | +2.28% |

ADMINISTRATIVE COMPONENT

As defined by the State Education Department, the Administrative Component provides the funding for the majority of the instructional support services in the district. It is comprised of a general support section, an instructional supervision section and a section for fringe benefits. In total, this component represents 9.61% of the budget.

BOARD OF EDUCATION

There are seven members of the Board of Education, elected by the voters of the district for three-year terms. Two seats are up for election on May 17. The Board meets twice a month and fulfills its legal and educational responsibilities without pay. The Board of Education's primary role is to set policy for the district and to develop an annual budget in support of the instructional programs.

| | 2010-11 Budget | 2011-12 Budget |
|--|-------------------|-------------------|
| Contractual Expenses | \$8,300 | \$8,300 |
| <i>Meeting, postage and conference expenses of the Board of Education.</i> | | |
| Supplies..... | \$550 | \$550 |
| BOARD OF EDUCATION TOTAL | \$8,850 | \$8,850 |

DISTRICT CLERK AND MEETINGS

| | 2010-11 Budget | 2011-12 Budget |
|---|-------------------|-------------------|
| Personnel..... | \$2,493 | \$ 2505 |
| <i>Salary for the District Clerk.</i> | | |
| Contractual Expenses | \$5,035 | \$5,035 |
| <i>Cost of various state required legal notices and stipends for election inspectors.</i> | | |
| Supplies..... | \$320 | \$320 |
| DISTRICT CLERK AND MEETINGS TOTAL | \$7,848 | \$7,860 |

TAX COLLECTOR

| | 2010-11 Budget | 2011-12 Budget |
|---------------------------------------|-------------------|-------------------|
| Personnel..... | \$1,498 | \$2,000 |
| <i>Salary for the Tax Collector.</i> | | |
| Contractual Expenses | \$10,205 | \$10,205 |
| Supplies..... | \$1,000 | \$1,000 |
| <i>Cost of pre-printed tax bills.</i> | | |
| TAX COLLECTOR TOTAL..... | \$12,703 | \$13,205 |

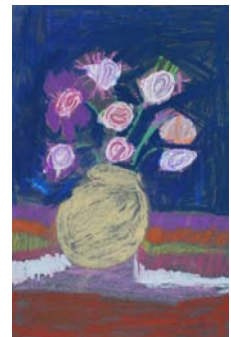
| OFFICE OF THE TREASURER | 2010-11 Budget | 2011-12 Budget |
|--|---------------------------|---------------------------|
| Personnel..... | \$52,691 | \$51,767 |
| <i>Salary for the District Treasurer.</i> | | |
| Supplies..... | \$200 | \$200 |
| OFFICE OF THE TREASURER TOTAL | \$52,891 | \$51,967 |

| LEGAL SERVICES | 2010-11 Budget | 2011-12 Budget |
|--|---------------------------|---------------------------|
| Cost of attorney services for non-program component activities. | | |
| Contractual Expenses..... | \$13,000 | \$10,000 |

| AUDITING SERVICES | 2010-11 Budget | 2011-12 Budget |
|---|---------------------------|---------------------------|
| A yearly audit and review of all financial records by a CPA is required by law. This allows for anticipated costs due to additional mandates imposed by the State Legislature and the State Comptroller related to audits and internal controls. | | |
| Contractual Expenses and Personnel | \$45,000 | \$45,000 |

| CENTRAL ADMINISTRATION | 2010-11 Budget | 2011-12 Budget |
|---|---------------------------|---------------------------|
| Personnel..... | \$191,865 | \$152,036 |
| <i>Includes salary for the Superintendent and the Superintendent's secretary.</i> | | |
| Equipment..... | \$ - 0 - | \$ - 0 - |
| Contractual Expenses and Supplies | \$16,730 | \$17,966 |
| <i>Membership dues, reference materials, journals, subscriptions, conference expenses and supplies for the Superintendent's office.</i> | | |

| | | |
|--|------------------|------------------|
| CENTRAL ADMINISTRATION TOTAL..... | \$208,595 | \$170,002 |
|--|------------------|------------------|



| PERSONNEL SERVICES | 2010-11 Budget | 2011-12 Budget |
|--|---------------------------|---------------------------|
| Personnel..... | \$31,805 | \$32,760 |
| <i>Salaries associated with staff required to manage the district's personnel functions.</i> | | |
| Contractual Expenses..... | \$10,650 | \$10,650 |
| <i>Recruitment and advertising expenses and postage used by Personnel Office.</i> | | |
| Supplies..... | \$2,435 | \$2,435 |
| BOCES Services | \$92,585 | \$93,812 |
| <i>Contract administration and negotiation services for district union contracts. The district has formal contracts with four different bargaining groups.</i> | | |
| PERSONNEL SERVICES TOTAL | \$137,475 | \$139,657 |

| BUSINESS ADMINISTRATION | 2010-11 Budget | 2011-12 Budget |
|---|---------------------------|---------------------------|
| Personnel..... | \$196,769 | \$196,233 |
| <i>Includes salaries of the Business Administrator and the clerical/secretarial staff that comprise the Business Office.</i> | | |
| Equipment..... | \$ - 0 - | \$ - 0 - |
| Contractual Expenses..... | \$30,000 | \$32,000 |
| <i>Service agreements and repair of business machines, postage, fees for yearly issuance of short-term notes, travel and conferences.</i> | | |
| Supplies..... | \$4,206 | \$4,206 |
| BOCES Services | \$8,685 | \$15,760 |
| BUSINESS ADMINISTRATION TOTAL | \$239,660 | \$248,199 |



| CENTRAL SERVICES | 2010-11 Budget | 2011-12 Budget |
|--|--------------------|--------------------|
| Central Data Processing – BOCES | \$416,956 | \$395,944 |
| <i>The district's purchases of computer services from BOCES. This category includes all administrative data processing, both financial and student related. Network maintenance and repair is also included here.</i> | | |
| CENTRAL SERVICES TOTAL | \$416,956 | \$395,944 |
| SPECIAL ITEMS | 2010-11 Budget | 2011-12 Budget |
| Insurance Expenses..... | \$187,337 | \$187,337 |
| <i>This category includes funding for liability, boiler, umbrella, special multi-peril, student accident and performance bond policies.</i> | | |
| School Association Dues | \$19,800 | \$19,800 |
| <i>The cost of the district's participation in various statewide and local associations including the New York State School Board Association, the Central New York School Board Association and the New York State Association for Small City School Districts.</i> | | |
| BOCES Administrative Charge | \$176,973 | \$180,602 |
| <i>Cortland's share of administering the BOCES programs as well as the cost of BOCES classrooms and facilities rental.</i> | | |
| SPECIAL ITEMS TOTAL | \$384,110 | \$387,739 |
| TOTAL GENERAL SUPPORT | \$1,527,088 | \$1,478,423 |



| INSTRUCTIONAL SUPERVISION K-12 | 2010-11 Budget | 2011-12 Budget |
|--|---------------------------|---------------------------|
| Personnel..... <i>Salaries for the Assistant Superintendent for Pupil and Personnel Services and secretarial staff associated with maintaining and supporting their function.</i> | \$239,029 | \$242,679 |
| Equipment..... | \$ - 0 - | \$ - 0 - |
| Contractual Expenses..... <i>Repairs, travel, conference and postage expenses.</i> | \$13,980 | \$6,700 |
| Supplies and Materials..... <i>Professional references, copies and offices supplies</i> | \$14,505 | \$10,355 |
| INSTRUCTIONAL SUPERVISION K-12 TOTAL | \$267,514 | \$259,734 |

| INSTRUCTIONAL SUPERVISION – BUILDINGS | 2010-11 Budget | 2011-12 Budget |
|--|---------------------------|---------------------------|
| Personnel..... <i>Included in this category are the salaries of eight Principals, Administrator of Special Education and the cost of summer school administration. Also included are secretarial salaries associated with maintaining and supporting these administrative positions and building offices.</i> | \$1,229,347 | \$1,216,947 |
| Equipment..... | \$ - 0 - | \$ - 0 - |
| Contractual Expenses..... <i>Commencement expenses, postage, repairs, travel, conference and copy rental expenses associated with the building offices.</i> | \$13,825 | \$13,825 |
| BOCES Services..... <i>Building office printing expenses.</i> | \$ - 0 - | \$ - 0 - |
| Supplies and Materials..... <i>Professional references, copies and office supplies.</i> | \$10,550 | \$10,550 |
| TOTAL INSTRUCTIONAL SUPERVISION – BUILDINGS..... | \$1,253,722 | \$1,241,322 |

| | | |
|---|--------------------|--------------------|
| TOTAL INSTRUCTIONAL SUPERVISION..... | \$1,521,236 | \$1,501,056 |
|---|--------------------|--------------------|



| UNDISTRIBUTED | 2010-11 | 2011-12 |
|---|--------------------|--------------------|
| Fringe benefits associated with salaries paid from the Administrative Component. | Budget | Budget |
| New York State Employees' Retirement System | \$126,231 | \$135,836 |
| New York State Teachers' Retirement System | \$131,750 | \$143,403 |
| Social Security | \$178,492 | \$198,939 |
| Workers' Compensation Insurance..... | \$30,030 | \$30,000 |
| Health and Dental Insurance | \$768,869 | \$780,422 |
| UNDISTRIBUTED TOTAL | \$1,235,372 | \$1,288,600 |

| | | |
|---------------------------------------|--------------------|--------------------|
| TOTAL ADMINISTRATIVE COMPONENT | \$4,283,696 | \$4,268,079 |
| Decreased 2011-12 from 2010-11 | | -\$15,617 |
| | | -0.36% |



CAPITAL COMPONENT

The Capital Component, as defined by the State Education Department, is primarily the operations and maintenance section of the district budget. However, new bus purchases, debt service and some special items are also included. For 2011-12 the Capital Component is 18.89% of the total budget.

| OPERATIONS AND MAINTENANCE | 2010-11 Budget | 2011-12 Budget |
|---|--------------------|--------------------|
| Personnel..... | \$1,265,590 | \$1,241,873 |
| Equipment..... | \$100,000 | \$100,000 |
| Utilities - Natural Gas | \$456,800 | \$479,640 |
| Utilities - Fuel Oil | \$40,000 | \$42,000 |
| Utilities - Sewer and Water..... | \$43,840 | \$46,523 |
| Utilities - Electricity..... | \$549,550 | \$576,890 |
| Utilities - Telephone | \$10,400 | \$10,920 |
| Snow Plowing and Removal..... | \$36,000 | \$37,800 |
| Rubbish Removal and Recycling..... | \$31,875 | \$33,450 |
| Maintenance Agreements..... | \$156,075 | \$159,600 |
| Contractual Expenses..... | \$80,900 | \$78,935 |
| <i>Laundry service, custodial equipment repairs, building repairs, travel and conference expenses.</i> | | |
| BOCES Services | \$96,471 | \$88,925 |
| <i>The administrative cost of participating in the BOCES natural gas and electricity purchasing cooperative.</i> | | |
| Supplies and Materials | \$280,500 | \$230,500 |
| <i>Supplies for general maintenance and upkeep of buildings and grounds including summer preventive maintenance. Floor finishes, paint, cleaning supplies, heating, electrical and plumbing supplies are included here.</i> | | |
| OPERATION AND MAINTENANCE TOTAL | \$3,148,001 | \$3,127,056 |

| SPECIAL ITEMS & BUS PURCHASES | 2010-11 Budget | 2011-12 Budget |
|---|-------------------|-------------------|
| Judgments and Claims | \$1,500 | \$1,500 |
| Property Tax Refunds | \$1,500 | \$1,500 |
| Bus and Other Vehicle Purchases | \$ - 0 - | \$ - 0 - |
| <i>Pursuant to State Mandate, buses and other student transportation vehicles will be voted on by separate proposition and financed via the sale of bonds or notes.</i> | | |
| SPECIAL ITEMS & BUS PURCHASES TOTAL | \$3,000 | \$3,000 |

| UNDISTRIBUTED | 2010-11 | 2011-12 |
|--|------------------|------------------|
| Fringe benefits associated with the salaries paid from the Capital Component of the budget. | Budget | Budget |
| New York State Employees' Retirement System | \$181,923 | \$211,528 |
| Social Security | \$110,050 | \$132,498 |
| Workers' Compensation Insurance | \$19,110 | \$20,000 |
| Health and Dental Insurance | \$321,516 | \$333,068 |
| UNDISTRIBUTED TOTAL | \$632,599 | \$697,094 |

| DEBT SERVICE | 2010-11 | 2011-12 |
|--|--------------------|--------------------|
| | Budget | Budget |
| Principal and Interest – Bonds | \$1,586,025 | \$4,262,095 |
| <i>Payment of principal and interest on bonds issued to finance current districtwide capital improvements and High School addition.</i> | | |
| Principal and Interest – Bus Bonds | \$209,730 | \$212,103 |
| Interest – Bond Anticipation Notes | \$ - - | \$84,500 |
| <i>Interest cost on short term borrowing to meet current expenses during the year preceding the period of tax collection and receipt of state aid.</i> | | |
| DEBT SERVICE TOTAL | \$1,795,755 | \$4,558,698 |

| | | |
|---------------------------------------|--------------------|---------------------|
| TOTAL CAPITAL COMPONENT | \$5,579,355 | \$8,385,848 |
| Increased 2010-11 from 2009-10 | | +\$2,806,493 |
| | | +50.3% |

| | | |
|--------------------------------------|---------------------|---------------------|
| GRAND TOTAL BUDGET | \$40,905,342 | \$44,402,675 |
| Decrease 2011-12 over 2010-11 | | 8.55% |



CORTLAND ENLARGED CITY SCHOOL DISTRICT

SALARY DISCLOSURE DOCUMENT

Chapter 474 of the Laws of 1996 included a provision requiring the publication of the Superintendent and certain other administrators' salaries as part of the annual school district budget process. This information is being appended to the proposed 2011-12 budget document in satisfaction of this requirement.

DISTRICT PROFILE

The Superintendent of Schools is the Chief Executive Officer of the Cortland Enlarged City School District. In short, the Superintendent is the CEO of a business with a proposed budget of \$44,402,675 serving over 2,700 students with approximately 475 employees in six school buildings.

SUPERINTENDENT'S QUALIFICATIONS

Pursuant to Education Law, Superintendents must hold a certificate from the Commissioner of Education certifying their qualifications including a minimum of 60 credit hours of post-graduate work and three years of teaching experience. Mr. Laurence T. Spring, Superintendent of the Cortland Enlarged City School District, holds a Bachelor's degree from the State University at Geneseo, a Master's degree from the University of Rochester, is a doctoral candidate at Vanderbilt University, and has been certified by the Commissioner of Education to be a Superintendent of Schools. Prior to coming to Cortland, Mr. Spring spent time as a classroom teacher, an Assistant Principal, a Special Education Director, a High School Principal and an Assistant Superintendent for Instruction.

SUPERINTENDENT'S RESPONSIBILITIES

Statutory Responsibilities

1711. Appointment of the Superintendent of Schools. Subdivision 5:

The Education Law charges the Superintendent with the following duties:

- a) To be the Chief Executive Officer of the school district and the educational system, and to have the right to speak on all matters before the Board, but not to vote.
- b) To enforce all provisions of law and all rules and regulations relating to the management of the school and other education social and recreational activities under the direction of the Board of Education.
- c) To prepare the content of each course of study authorized by the Board of Education.
- d) To recommend suitable lists of textbooks to be used in the schools.
- e) To have supervision and direction of associates, assistant superintendents, directors, supervisors, principals, teachers, lecturers, medical inspectors, nurses, auditors, attendance officers, janitors and other persons employed in the management of the schools or the other educational activities of the district authorized by (Education Law) and under the direction and management of the Board of Education.

3012. The Superintendent has the power to recommend teachers and supervisors to the Board for tenure.

The Superintendency does not fit the traditional work week. In addition to office responsibilities, the Superintendent is expected to attend every board meeting, parent and teacher meetings, and some shared decision making committee meetings which are often held in the evenings as well as attend school athletic events. A 60 to 70 hour work week should not be considered unusual.

SUPERINTENDENT'S COMPENSATION

The Superintendent's compensation is broken into three parts: salary, benefits and other considerations.

| | | |
|-----------|------------------------------------|---|
| \$152,036 | Annual Salary (est.) | 2011-12 Salary for the Superintendent |
| \$51,853 | Annualized Cost of Benefits (est.) | The position of Superintendent has the same ancillary benefits provided to all employees. Many of these benefits such as employer contribution to Social Security, Medicaid and retirement are required by law. Additional benefits include family health insurance, family dental insurance and a 403b contribution. |

OTHER ADMINISTRATIVE COMPENSATION

| | | |
|-----------|------------------------------------|--|
| \$119,221 | Annual Salary (est.) | 2011-12 Salary for the Assistant Superintendent for Pupil & Personnel Services |
| \$37,011 | Annualized Cost of Benefits (est.) | |



Property Tax Report Card For Cortland Enlarged City School District 2011-12 School Year

| | (A) Budgeted 2010-11 | (B) Budgeted 2011-12 | (C) Percent Change |
|------------------------------------|----------------------------|----------------------------|--------------------------|
| Total Spending | \$40,905,342 | \$44,402,675 | 8.55% |
| Total Estimated School Tax Levy | \$14,522,000 | \$15,669,238 | 7.90% |
| Public School Enrollment | 2,750 | 2,750 | 0.00% |
| Consumer Price Index | | | 1.6% |

| | (D) Actual 2010-11 | (E) Estimated 2011-12 |
|---|--------------------------|-----------------------------|
| Reserved Fund Balance | \$12,130,089 | \$11,130,089 |
| Appropriated Fund Balance | \$500,000 | \$500,000 |
| Unreserved, Unappropriated Fund Balance | \$1,635,669 | \$1,776,107 |
| Unreserved, Unappropriated Fund Balance as a Percent of the Total Budget | 4.00% | 4.00% |