
Arlington Central School District

Revised 2010-2011 Budget & Revenue Projections June 15, 2010

Frank V. Pepe Jr., *Superintendent of Schools*

Board of Education

Kelly Lappan, *President*

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Patricia Hogan

MaryBeth Kaminsky

Edward L. McCormick

Cindy Smith

Robert Wilson, Jr.

SUMMARY

	2008-09 BUDGET	2009-10 BUDGET	2010-11 PROPOSED	\$ INC/DEC	% INC/DEC
GENERAL SUPPORT	15,593,501	18,319,862	16,761,891	(1,557,971)	-8.50%
INSTRUCTION	87,592,303	105,519,552	90,531,694	(14,987,858)	-14.20%
TRANSPORTATION	10,799,827	11,399,168	11,432,104	32,936	0.29%
BENEFITS/DEBT SERVICE	47,927,313	36,807,383	56,316,253	19,508,870	53.00%
INTERFUND TRANSFER	209,940	221,000	221,000	0	0.00%
TOTAL EXPENDITURES	162,122,884	172,266,965	175,262,942	2,995,977	1.74%
REVENUE OTHER THAN TAXES	54,960,781	58,404,259	51,649,261	(6,754,998)	-11.57%
TAXES	107,268,891	112,862,706	121,113,681	8,250,975	7.31%
FUND BALANCE	2,000,000	1,000,000	2,500,000	1,500,000	150.00%
TOTAL REVENUES	164,229,672	172,266,965	175,262,942	2,995,977	1.74%

Estimated District-Wide Tax Rate Increase: 7.31%

BUDGET DETAIL

CODE	ITEM	2007-08 ACTUAL	2008-09 BUDGET	2009-10 BUDGET	2010-11 PROPOSED BUDGET
A1010.4	Contractual and Other	3,254	7,600	7,600	7,600
A1010.45	Materials and Supplies	426	500	500	500
A1010	Subtotal Board of Education	3,680	8,100	8,100	8,100
A1040.16	Noninstructional Salaries	36,054	37,315	21,180	25,344
A1040	Subtotal District Clerk	36,054	37,315	21,180	25,344
A1060.16	Noninstructional Salaries	6,556	14,451	13,500	13,500
A1060.4	Contractual and Other	4,027	4,700	5,800	6,800
A1060.45	Materials and Supplies	1,739	1,800	1,800	1,800
A1060	Subtotal District Meeting	12,321	20,951	21,100	22,100
A1240.15	Instructional Salaries	205,000	207,447	220,631	216,429
A1240.16	Noninstructional Salaries	137,340	145,957	85,193	91,625
A1240.2	Equipment	994	-	-	-
A1240.4	Contractual and Other	11,591	13,100	13,100	13,100
A1240.45	Materials and Supplies	934	2,200	2,200	2,500
A1240	Subtotal Chief School Admin.	355,859	368,704	321,124	323,654
A1310.15	Instructional Salaries	189,320	244,461	146,018	149,535
A1310.16	Noninstructional Salaries	644,755	620,551	493,917	490,569
A1310.2	Equipment	976	-	2,000	2,000
A1310.4	Contractual and Other	65,685	60,350	59,600	56,059
A1310.45	Materials and Supplies	4,236	5,200	5,200	6,000
A1310.49	BOCES Services	-	61,500	65,190	76,839
A1310	Subtotal Business Administration	904,972	992,062	771,925	781,002
A1320.16	Noninstructional Salaries	2,000	2,100	5,000	5,250
A1320.4	Contractual and Other	42,737	48,000	62,000	62,000
A1320	Subtotal Auditing	44,737	50,100	67,000	67,250

BUDGET DETAIL

CODE	ITEM	2007-08 ACTUAL	2008-09 BUDGET	2009-10 BUDGET	2010-11 PROPOSED BUDGET
A1325.16	Noninstructional Salaries	1,077	1,200	1,400	90,429
A1325.4	Contractual and Other	78	2,200	2,200	1,700
A1325.45	Materials and Supplies	37	200	200	200
A1325	Subtotal Treasurer	1,192	3,600	3,800	92,329
A1330.16	Noninstructional Salaries	23,694	24,982	26,056	26,655
A1330.4	Contractual and Other	21,062	23,350	23,375	23,650
A1330.45	Materials and Supplies	768	1,000	1,000	1,000
A1330	Subtotal Tax Collector	45,525	49,332	50,431	51,305
A1345.15	Instructional Salaries	-	-	97,650	99,526
A1345.16	Noninstructional Salaries	-	-	134,634	133,037
A1345	Subtotal Purchasing	-	-	232,284	232,563
A1380.4	Fiscal Agent Fee	7,974	8,000	9,000	9,000
A1420.4	Legal Services	252,457	493,500	520,000	520,000
A1430.15	Instructional Salaries	281,217	294,058	305,820	286,350
A1430.16	Noninstructional Salaries	179,323	187,510	197,547	201,825
A1430.2	Equipment	1,018	-	1,200	1,200
A1430.4	Contractual and Other	4,059	46,700	48,100	23,000
A1430.45	Materials and Supplies	3,503	2,600	2,600	2,600
A1430.49	BOCES Services	-	84,000	89,040	79,059
A1430	Subtotal Purchasing	469,120	614,868	644,307	594,034
A1460.4	Records Management	544	2,000	2,000	2,000
A1480.4	Contractual and Other	22,576	35,000	35,000	35,000
A1480.45	Materials and Supplies	136	1,000	500	500
A1480	Subtotal Public Info & Services	22,712	36,000	35,500	35,500
A1620.16	Noninstructional Salaries	3,821,575	4,111,255	4,099,949	3,952,648
A1620.4	Contractual and Other	3,436,655	3,219,642	3,565,418	3,843,844

BUDGET DETAIL

CODE	ITEM	2007-08 ACTUAL	2008-09 BUDGET	2009-10 BUDGET	2010-11 PROPOSED BUDGET
A1620.45	Materials and Supplies	255,970	413,000	413,000	425,000
A1620.49	BOCES Services	-	215,000	263,185	238,484
A1620	Subtotal Operation of Plant	7,514,199	7,958,897	8,341,552	8,459,976
A1621.16	Noninstructional Salaries	1,980,983	2,110,684	2,129,085	2,166,330
A1621.2	Equipment	45,647	-	-	-
A1621.4	Contractual and Other	400,254	332,202	2,486,000	591,500
A1621.45	Materials and Supplies	345,701	367,500	366,750	366,750
A1621	Subtotal Maintenance of Plant	2,772,584	2,810,386	4,981,835	3,124,580
A1670.16	Noninstructional Salaries	54,750	62,375	46,920	46,748
A1670.4	Contractual and Other	4,071	8,000	6,500	6,500
A1670.45	Materials and Supplies	19,185	23,000	23,000	23,000
A1670.49	BOCES Services	-	18,000	14,771	14,632
A1670	Subtotal Central Printing	78,006	111,375	91,191	90,880
A1680.16	Noninstructional Salaries	-	820	-	-
A1680.4	Contractual and Other	-	2,500	-	-
A1680.45	Materials and Supplies	-	3,986	300	300
A1680.49	BOCES Services	726,846	704,121	14,968	112,904
A1680	Subtotal Central Data Processing	726,846	711,427	15,268	113,204
A1910.4	Unallocated Insurance	645,138	689,861	689,861	648,049
A1920.4	School Association Dues	23,055	24,000	25,200	28,000
A1950.4	Assessments On School	25,951	30,000	30,000	30,000
A1964.4	Refund On Real Property	3,851	200,000	350,000	350,000
A1981.49	BOCES Administrative	583,811	649,612	1,084,204	742,318
A1983.49	BOCES Capital Expenses	366,752	376,208	-	407,703
A1989.4	Unclassified	159	3,000	3,000	3,000
A1....	TOTAL GENERAL SUPPORT	14,897,497	16,249,298	18,319,862	16,761,891

BUDGET DETAIL

CODE	ITEM	2007-08 ACTUAL	2008-09 BUDGET	2009-10 BUDGET	2010-11 PROPOSED BUDGET
A2010.15	Instructional Salaries	941,936	944,904	920,841	721,397
A2010.2	Equipment	1,476	-	-	-
A2010.4	Contractual and Other	4,735	11,500	10,000	10,000
A2010.45	Materials and Supplies	4,519	5,000	5,000	5,000
A2010.49	BOCES Services	-	-	43,838	33,375
A2010	Subtotal Curriculum Dev. & Suprv	952,666	961,404	979,679	769,772
A2020.15	Instructional Salaries	3,234,892	3,608,337	3,433,286	3,406,478
A2020.16	Noninstructional Salaries	1,508,730	1,688,242	1,688,486	1,604,936
A2020.2	Equipment	18,943	-	-	2,000
A2020.4	Contractual and Other	106,019	137,309	127,890	128,100
A2020.45	Materials and Supplies	20,054	26,905	26,130	25,715
A2020	Subtotal Supervision - Regular School	4,888,638	5,460,793	5,275,792	5,167,229
A2040.15	Instructional Salaries	13,340	13,807	14,000	14,683
A2040.16	Noninstructional Salaries	66,865	67,500	90,156	81,670
A2040	Subtotal Supervision - Special Schools	80,205	81,307	104,156	96,353
A2060.16	Noninstructional Salaries	40,011	42,012	44,365	49,698
A2060.2	Equipment	-	-	-	-
A2060.4	Contractual and Other	1,704	3,070	2,420	2,420
A2060.45	Materials and Supplies	724	800	720	720
A2060	Subtotal Research, Planning & Eval.	42,438	45,882	47,505	52,838
A2070.15	Instructional Salaries	414	-	1,000	1,000
A2070.4	Contractual and Other	17,142	40,000	40,000	40,000
A2070	Subtotal In-Service Training	17,556	40,000	41,000	41,000
A2110.11	Teacher Salaries, 1/2 Kind	1,144,116	1,306,000	1,561,598	1,344,801
A2110.12	Teacher Salaries, Full day K-3	18,864,723	19,756,703	20,576,475	21,307,236
A2110.13	Teacher Salaries, 7-12	21,455,594	22,817,582	23,781,439	23,540,432

BUDGET DETAIL

CODE	ITEM	2007-08 ACTUAL	2008-09 BUDGET	2009-10 BUDGET	2010-11 PROPOSED BUDGET
A2110.14	Substitute Teacher	780,604	745,000	780,000	758,000
A2110.16	Noninstructional Salaries	669,473	658,657	665,064	854,747
A2110.2	Equipment	121,537	-	2,000	47,475
A2110.4	Contractual and Other	971,740	999,897	1,200,884	968,422
A2110.45	Materials and Supplies	705,657	849,639	713,652	739,636
A2110.471	Tuition Paid to Public Dists in NYS	55,754	30,000	30,000	30,000
A2110.48	Textbooks	648,977	670,763	679,360	705,491
A2110.49b	Other BOCES Services - Non LEP	1,397,507	602,000	648,656	652,244
A2110	Subtotal Teaching-Regular School	46,815,682	48,436,241	50,639,128	50,948,484
A2250.15	Instructional Salaries	9,827,359	10,108,015	9,501,694	8,628,956
A2250.16	Noninstructional Salaries	124,118	127,321	148,622	154,676
A2250.2	Equipment	20,247	-	-	15,000
A2250.4	Contractual and Other	1,003,936	940,400	966,800	1,071,800
A2250.45	Materials and Supplies	29,903	28,964	28,594	28,894
A2250.471	Tuition Paid to Public	-	15,000	227,400	263,335
A2250.472	Tuition - All Other	2,487,510	2,514,566	2,989,645	3,000,000
A2250.49	BOCES Services	7,165,695	7,610,000	7,850,000	8,000,000
A2250	Subtotal Prog. For Students w/Disabilities	20,658,767	21,344,266	21,712,755	21,162,661
A2280.49	BOCES Services	824,775	882,000	930,300	931,875
A2330.15	Instructional Salaries	282,497	394,989	393,774	408,000
A2330.4	Contractual and Other	95,247	125,000	125,000	125,000
A2330.45	Materials and Supplies	2,020	2,300	2,300	2,300
A2330	Subtotal Adult Ed. & Summer School	379,764	522,289	521,074	535,300
A2610.15	Instructional Salaries	1,175,885	1,206,117	1,264,196	1,121,653
A2610.16	Noninstructional Salaries	319,438	334,825	363,400	335,120
A2610.2	Equipment	16,271	-	-	800

BUDGET DETAIL

CODE	ITEM	2007-08 ACTUAL	2008-09 BUDGET	2009-10 BUDGET	2010-11 PROPOSED BUDGET
A2610.4	Contractual and Other	79,962	101,840	101,840	48,150
A2610.45	Materials and Supplies	36,155	45,374	44,698	44,035
A2610.46	School Library A/V Loan	179,819	205,172	195,172	184,372
A2610.49	BOCES Services	-	31,500	31,500	34,100
A2610	Subtotal Library & AV	1,807,530	1,924,828	2,000,806	1,768,230
A2630.16	Noninstructional Salaries	390,768	517,253	493,823	462,384
A2630.2	Equipment	15	-	-	-
A2630.22	State-Aided Computer Hdware - Purchase	148,384	124,000	124,000	124,000
A2630.45	Materials and Supplies	87,556	104,410	103,210	103,310
A2630.46	State-Aided Computer Software	185,463	190,000	190,000	190,000
A2630.49	BOCES Services	1,403,583	1,791,158	1,455,506	1,588,963
A2630.4a	Contractual and Other	43,867	47,000	47,000	47,000
A2630	Subtotal Computer Assisted Instruction	2,259,636	2,773,821	2,413,539	2,515,657
A2805.16	Noninstructional Salaries	45,546	50,000	49,057	48,208
A2805.4	Contractual and Other	7,474	9,000	9,000	9,000
A2805.49	BOCES Services	-	-	268,064	379,857
A2805	Subtotal Attendance	53,020	59,000	326,121	437,065
A2810.15	Instructional Salaries	1,713,024	1,778,874	1,861,043	1,916,631
A2810.16	Noninstructional Salaries	311,300	326,508	385,797	389,708
A2810.4	Contractual and Other	55,059	63,483	62,483	5,483
A2810.45	Materials and Supplies	18,498	16,238	15,138	17,438
A2810.49	BOCES Services	-	15,000	15,000	13,055
A2810	Subtotal Guidance	2,097,880	2,200,103	2,339,461	2,342,315
A2815.16	Noninstructional Salaries	832,381	891,325	905,493	942,536
A2815.2	Equipment	3,459	-	2,000	2,000
A2815.4	Contractual and Other	233,794	262,100	289,180	280,980

BUDGET DETAIL

CODE	ITEM	2007-08 ACTUAL	2008-09 BUDGET	2009-10 BUDGET	2010-11 PROPOSED BUDGET
A2815.45	Materials and Supplies	6,172	10,000	10,050	10,050
A2815.49	BOCES Services	-	-	-	5,000
A2815	Subtotal Health Services	1,075,806	1,163,425	1,206,723	1,240,566
A2820.15	Instructional Salaries	206,375	714,660	740,881	769,771
A2820.16	Noninstructional Salaries	-	-	6,000	6,000
A2820.4	Contractual and Other	1,478	2,300	2,150	2,150
A2820.45	Materials and Supplies	9,671	11,000	10,650	10,650
A2820	Subtotal Psychological Services	217,524	727,960	759,681	788,571
A2825.15	Instructional Salaries	593,738	735,291	743,080	730,259
A2825.4	Contractual and Other	109	700	700	700
A2825.45	Materials and Supplies	175	500	450	450
A2825	Subtotal Social Work Services	594,021	736,491	744,230	731,409
A2850.15	Instructional Salaries	251,382	283,938	284,308	233,994
A2850.16	Noninstructional Salaries	6,830	8,000	8,480	8,480
A2850.4	Contractual and Other	26,224	31,950	31,950	11,950
A2850.45	Materials and Supplies	17,161	8,300	7,580	7,580
A2850	Subtotal Co-Curricular Activities	301,597	332,188	332,318	262,004
A2855.15	Instructional Salaries	381,183	444,240	381,888	387,381
A2855.16	Noninstructional Salaries	17,633	17,301	18,200	17,446
A2855.2	Equipment	14,286	-	-	9,800
A2855.4	Contractual and Other	99,429	79,900	117,200	125,000
A2855.45	Materials and Supplies	70,166	80,238	77,900	77,900
A2855.49	BOCES Services	-	120,000	111,318	122,838
A2855	Subtotal Interscholastic Athletics	582,697	741,679	706,506	740,365
A2...	TOTAL INSTRUCTION	83,650,204	88,433,677	91,080,774	90,531,694

BUDGET DETAIL

CODE	ITEM	2007-08 ACTUAL	2008-09 BUDGET	2009-10 BUDGET	2010-11 PROPOSED BUDGET
A5510.16	Noninstructional Salaries Excl. Super.	6,833,214	7,418,190	7,366,443	7,674,037
A5510.16b	Noninstructional Salaries (Trans Supervisor Office)	437,021	390,985	483,320	435,652
A5510.2	Equipment	17,871	25,500	20,000	15,000
A5510.4	Contractual and Other	364,789	627,900	634,900	442,109
A5510.45	Materials and Supplies	1,873,100	1,798,500	2,055,000	2,033,000
A5510	Subtotal District Transportation	9,525,996	10,261,075	10,559,663	10,599,798
A5530.16	Noninstructional Salaries	-	52,205	52,205	43,926
A5530.2	Equipment	6,749	-	7,500	7,500
A5530.4	Contractual and Other	23,534	206,850	247,800	242,880
A5530.45	Materials and Supplies	5,484	10,000	9,000	15,000
A5530	Subtotal Bus Garage	35,767	269,055	316,505	309,306
A5581.49	Transportation From BOCES	454,788	450,000	523,000	523,000
A5....	TOTAL PUPIL TRANSPORTATION	10,016,551	10,980,130	11,399,168	11,432,104
A9010.8	State Retirement	1,457,049	1,511,239	1,625,537	2,312,787
A9020.8	Teachers' Retirement	5,239,836	5,065,280	5,332,178	6,411,027
A9030.8	Social Security	6,017,221	6,415,643	6,910,960	6,461,082
A9040.8	Workers' Compensation	698,566	767,792	916,703	1,147,006
A9045.8	Life Insurance	34,971	71,500	80,000	83,438
A9050.8	Unemployment Insurance	43,424	40,000	150,000	165,000
A9060.8	Hospital, Medical and Dental	19,479,867	21,864,959	22,376,497	25,216,614
A9089.8	Other, (Specify)	1,577,826	1,669,528	1,896,488	1,958,572
A9710.6	Serial Bonds - Other	3,540,000	3,670,000	2,760,000	5,085,000
A9710.7	Serial Bonds - Other	3,500,201	3,396,272	3,283,289	5,511,327
A9710	Subtotal Serial Bonds	7,040,201	7,066,272	6,043,289	10,596,327

BUDGET DETAIL

CODE	ITEM	2007-08 ACTUAL	2008-09 BUDGET	2009-10 BUDGET	2010-11 PROPOSED BUDGET
A9730.6	Bond Anticipation Notes	1,781,800	2,448,800	3,381,400	1,714,400
A9730.7	Bond Anticipation Notes	863,559	1,360,614	2,447,519	200,000
A9730	Subtotal Bond Anticipation Notes (BAN)	2,645,359	3,809,414	5,828,919	1,914,400
A9760.7	Tax Anticipation Notes	61,979	75,000	85,590	50,000
A9770.7	Revenue Anticipation	-	-	-	-
A9901.95	Transfer To Special Aid	203,651	209,940	221,000	221,000
A9....	TOTAL UNDISTRIBUTED	44,499,952	48,566,567	51,467,161	56,537,253
GRAND TOTAL BUDGET		153,064,204	164,229,672	172,266,965	175,262,942

BUDGET BY ADMINISTRATIVE, PROGRAM AND CAPITAL COMPONENTS

ADMINISTRATIVE COMPONENT	2009-10 BUDGET	2010-11 PROPOSED BUDGET	\$ INC/DEC	% INC/DEC
1010....BOARD OF EDUCATION	8,100	8,100	-	0.0%
1040....DISTRICT CLERK	21,180	25,344	4,164	19.7%
1060....DISTRICT MEETING	21,100	22,100	1,000	4.7%
1240....CHIEF SCHOOL ADMINISTRATOR	321,124	323,654	2,530	0.8%
1310....BUSINESS ADMINISTRATION	771,925	781,002	9,077	1.2%
1320....AUDITING	67,000	67,250	250	0.4%
1325....TREASURER	3,800	92,329	88,529	2329.7%
1330....TAX COLLECTOR	50,431	51,305	874	1.7%
1345....PURCHASING	232,284	232,563	279	0.1%
1380....FISCAL AGENT FEE	9,000	9,000	-	0.0%
1420....LEGAL	520,000	520,000	-	0.0%
1430....PERSONNEL	644,307	594,034	(50,273)	-7.8%
1460....RECORDS MANAGEMENT OFFICER	2,000	2,000	-	0.0%
1480....PUBLIC INFORMATION & SERVICES	35,500	35,500	-	0.0%
1910....UNALLOCATED INSURANCE	689,861	648,049	(41,812)	-6.1%
1920....SCHOOL ASSOCIATION DUES	25,200	28,000	2,800	11.1%
1950....ASSESS ON SCHOOL PROPERTY	30,000	30,000	-	0.0%
1964....REFUND ON REAL PROP TAXES	350,000	350,000	-	0.0%
1981....BOCES ADMINISTRATIVE COSTS	1,084,204	1,150,021	65,817	6.1%
1989....UNCLASSIFIED	3,000	3,000	-	0.0%
SUBTOTAL GENERAL SUPPORT	4,890,016	4,973,251	83,235	1.7%
2010....CURRICULUM DEVEL & SUPERVIS	979,679	769,772	(209,907)	-21.4%
2020....SUPERVISION-REGULAR SCHOOL	5,275,792	5,167,229	(108,563)	-2.1%
2040....SUPERVISION-SPECIAL SCHOOLS	104,156	96,353	(7,803)	-7.5%
2060....RESEARCH, PLANNING & EVALUAT	47,505	52,838	5,333	11.2%
2070....INSERVICE TRAINING-INSTRUCT	41,000	41,000	-	0.0%
SUBTOTAL INSTRUCTION	6,448,132	6,127,192	(320,940)	-5.0%
9099....EMPLOYEE BENFITS	3,584,578	3,904,735	320,157	8.9%
SUBTOTAL UNDISTRIBUTED ITEMS	3,584,578	3,904,735	320,157	8.9%
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ADMINISTRATIVE COMPONENT SUBTOTAL	14,922,726	15,005,178	82,452	0.6%

BUDGET BY ADMINISTRATIVE, PROGRAM AND CAPITAL COMPONENTS

PROGRAM COMPONENT	2009-10 BUDGET	2010-11 PROPOSED BUDGET	\$ INC/DEC	% INC/DEC
1670....CENTRAL PRINTING & MAILING	91,191	90,880	(311)	-0.3%
1680....CENTRAL DATA PROCESSING	15,268	113,204	97,936	641.4%
SUBTOTAL GENERAL SUPPORT	106,459	204,084	97,625	91.7%
2110....TEACHING-REGULAR SCHOOL	50,639,128	50,948,484	309,356	0.6%
2250....PROGRAMS-STUDENTS W/ DISABIL	21,712,755	21,162,661	(550,094)	-2.5%
2280....OCCUPATIONAL EDUCATION	930,300	931,875	1,575	0.2%
2330....TEACHING-SPECIAL SCHOOLS	521,074	535,300	14,226	2.7%
2610....SCHOOL LIBRARY & AUDIOVISUAL	2,000,806	1,768,230	(232,576)	-11.6%
2630....COMPUTER ASSISTED INSTRUCT	2,413,539	2,515,657	102,118	4.2%
2805....ATTENDANCE-REGULAR SCHOOL	326,121	437,065	110,944	34.0%
2810....GUIDANCE-REGULAR SCHOOL	2,339,461	2,342,315	2,854	0.1%
2815....HEALTH SRVC-REGULAR SCHOOL	1,206,723	1,240,566	33,843	2.8%
2820....PSYCH SRVC-REG SCHOOL	759,681	788,571	28,890	3.8%
2825....SOCIAL WORK SRVC-REG SCHOOL	744,230	731,409	(12,821)	-1.7%
2850....CO-CURRICULAR ACTIV-REG SCHL	332,318	262,004	(70,314)	-21.2%
2855....INTERSCHOL ATHLETICS-REG SCHL	706,506	740,365	33,859	4.8%
SUBTOTAL INSTRUCTION	84,632,642	84,404,502	(228,140)	-0.3%
5510....DISTRICT TRANSPORTATION	10,559,663	10,599,798	40,135	0.4%
5530....GARAGE BUILDING	316,505	309,306	(7,199)	-2.3%
5581....TRANSPORTATION FROM BOCES	523,000	523,000	-	0.0%
SUBTOTAL TRANSPORTATION	11,399,168	11,432,104	32,936	0.3%
9099....EMPLOYEE BENFITS	32,891,877	36,751,804	3,859,927	11.7%
9901....TRANSFER TO SPECIAL AID	221,000	221,000	-	0.0%
SUBTOTAL UNDISTRIUBTED ITEMS	33,112,877	36,972,804	3,859,927	11.7%
PROGRAM COMPONENT SUBTOTAL	129,251,146	133,013,494	3,762,348	2.9%

BUDGET BY ADMINISTRATIVE, PROGRAM AND CAPITAL COMPONENTS

CAPITAL COMPONENT	2009-10 BUDGET	2010-11 PROPOSED BUDGET	\$ INC/DEC	% INC/DEC
1620....OPERATION OF PLANT	8,341,552	8,459,976	118,424	1.4%
1621....MAINTENANCE OF PLANT	4,981,835	3,124,580	(1,857,255)	-37.3%
SUBTOTAL GENERAL SUPPORT	13,323,387	11,584,556	(1,738,831)	-13.1%
9099....EMPLOYEE BENFITS	2,811,909	3,098,987	287,078	10.2%
9711....SERIAL BONDS-CONSTRUCTION	6,043,288	10,596,327	4,553,039	75.3%
9731....BAN-SCHOOL CONSTRUCTION	4,481,938	-	(4,481,938)	-100.0%
9732....BAN-BUS PURCHASE	1,346,981	1,914,400	567,419	42.1%
9760....DEBT SERVICE-TAX ANTICIP NOTES	85,590	50,000	(35,590)	-41.6%
9770....REVENUE ANTICIPATION NOTES	-	-	-	0.0%
SUBTOTAL UNDISTRIBUTED ITEMS	14,769,706	15,659,714	890,008	6.0%
CAPITAL COMPONENT SUBTOTAL	28,093,093	27,244,270	(848,823)	-3.02%
GRAND TOTAL BUDGET	172,266,965	175,262,942	2,995,977	1.74%

REVENUES

	2007-08 Budget	2008-09 Budget	2009-10 Budget	2010-11 Proposed Budget	Percent Change
Penalties and Other Tax Items	\$ 340,000	\$ 405,500	\$ 100,000	\$ 95,000	-5.00%
Summer School, Adult Ed. & Other Charges	395,000	395,000	255,000	250,000	-1.96%
Tuition and Services to Other Districts and BOCES	1,035,000	1,035,000	1,035,000	790,828	-23.59%
Earned Interest	1,500,000	1,350,000	400,000	150,000	-62.50%
Building Use & Rental to BOCES	127,500	126,000	126,000	115,000	-8.73%
Insurance Recoveries	21,000	1,000	1,000	7,000	600.00%
Refund of Prior Years' Expenses	500,000	540,000	655,000	500,000	-23.66%
Gifts & Donations	10,000	-	-	-	0.00%
Unclassified	5,000	5,195	5,891	25,000	324.38%
Interfund Revenues	20,000	20,780	16,000	20,000	25.00%
State Aid - Basic Formulas	42,052,935	47,576,237	51,856,970	46,732,145	-9.88%
BOCES AID	2,351,692	1,986,232	2,313,810	2,073,382	-10.39%
Textbook, Software and Library Materials	928,926	910,253	1,039,588	890,906	-14.30%
Other State Aid	-	-	-	-	0.00%
Federal Revenue, Medicaid Reimbursementtr	-	-	-	-	0.00%
Interfund Transfer From Debt Service Fund	780,000	600,000	600,000	-	-100.00%
Total Revenues Other Than Taxes	\$ 50,067,053	\$ 54,951,197	\$ 58,404,259	\$ 51,649,261	-11.57%
Appropriated Fund Balance	1,300,000	2,000,000	1,000,000	2,500,000	150.00%
Property Taxes	102,691,685	107,278,475	112,862,706	121,113,681	7.31%
Total Revenues	\$ 154,058,738	\$ 164,229,672	\$ 172,266,965	\$ 175,262,942	1.74%

ACCOUNT DEFINITIONS: FUNCTION CODES

1010 Board of Education

All Expenditures incurred by the members of the Board of Education, such as travel expenses.

1040 District Clerk

Salary fixed for the District Clerk, as an officer of the Board of Education, and other expenditures of the clerk's office.

1060 District Meeting

Compensation of poll workers, rental of voting machines, advertising, printing, and all other expenditures of school district elections.

1240 Chief School Administrator

Compensation and expenditures of the office of the executive officer of the Board of Education who has overall responsibility for administration.

1310 Business Administration

Compensation and expenditures of the business official of the District and her staff. Includes business activities such as accounting, budgeting, purchasing and payroll.

1320 Auditing

Includes the salary for the Claims Auditor, who is responsible for reviewing and auditing all bills prior to their payment; all expenditures incurred for internal and external auditing services.

1325 Treasurer

Compensation and other expenditures of the treasurer's office are entered here.

1330 Tax Collector

The salary fixed for the District Tax Collector and other expenditures of the collector's office are entered here.

1380 Fiscal Agent Fee

Payments made to our financial advisor for the publication of our annual financial disclosure statement required by law.

1420 Legal Services

Funds for the school district's legal services. These include general counsel, tax certiorari proceedings, negotiations, and other legal services.

1430 Personnel

All direct expenditures incurred in recruiting and orienting school district personnel and in maintaining personnel records. Functions to be charged will include grievance proceedings, public employees' relations board, fingerprinting, contract negotiations with employees, etc.

ACCOUNT DEFINITIONS: FUNCTION CODES

1460 Records Management

Provides funding to continue the District's effort to microfilm permanent records, such as Board minutes, property tax records, payroll records, etc.

1480 Public Info & Services

Included here are funds primarily for the production and mailings of THE COMMUNICATOR, as well as community relations activity through the Superintendent's Office. This account supports four issues per year and additional communications as required. This effort helps address the Board/Superintendent priority of improving communication throughout the community.

1620 Operation of Plant

Costs that are concerned with keeping the physical plant open, clean, and ready for use, and for maintaining existing grounds, buildings and equipment.

1621 Maintenance of Plant

Costs that are concerned with repairs and maintenance of existing grounds, buildings and equipment.

1670 Central Printing

Expenditures for operating a central printing shop.

1680 Central Data Processing

Computer services purchased from Ulster County BOCES, for scheduling, attendance, report cards, and payroll processing.

1910 Unallocated Insurance

General liability, property damage, student accident insurance and school board legal liability.

1920 School Association Dues

Membership dues in school associations.

1950 Assessments On School Property

Water/sewer assessments from the Towns of Poughkeepsie and LaGrange.

1964 Refund On Real Property Taxes

This account is used to record refunds of real property taxes of prior years, pursuant to court decisions.

1981 BOCES Administrative Charge

Covers the District's share of the administrative services of the Dutchess County BOCES.

1983 BOCES Capital Expenses

Covers the District's share of debt service and rental costs of the Dutchess County BOCES.

1989 Unclassified

Provides funds for miscellaneous claims and write-offs against the District.

ACCOUNT DEFINITIONS: FUNCTION CODES

2010 Curriculum Development & Supervision

Expenditures incurred for the general coordination of curriculum development and supervision that are system wide and not confined to one school, subject, or narrow phase of curriculum or supervision.

2020 Supervision - Regular School

Salaries of building principals, their assistants and supervisors of the instructional program within selected school buildings.

2040 Supervision - Special Schools

Salaries of the summer school and adult education supervisors.

2060 Research, Planning & Evaluation

Expenditures for activities involved with conducting and managing research, planning and evaluation for the school system. Research includes applying the technology and methods of science to school problems such as experimental computer-assistance instruction. Planning will include such activities as studies of population growth, building needs and community, economic and social changes. Evaluation includes activities such as evaluating instructional and supporting service activities.

2070 In-Service Training

Activities that provide for the professional development of instructional staff.

2110 Teaching - Regular School

All teaching expenditures of the Regular School school day.

2250 Program for Students w/Disabilities

Specially aided state programs for students classified by the local committee on Special Education.

2280 BOCES Services - Occupational Education

Specially aided state program for trade and technical programs offered by BOCES.

2330 Adult Ed. & Summer School

Teaching expenditures for adult education and elementary/secondary summer school.

2610 Library & Audiovisual

Costs for operating the school libraries and maintaining audiovisual equipment and materials.

2630 Computer Assisted Instruction

Costs for providing computer-assisted instruction, including state aided computer hardware and software.

2805 Attendance

Costs for tracking and reporting student attendance.

2810 Guidance

Costs for guidance services provided to pupils by certified guidance counselors.

2815 Health Services

Provides health services for students attending district schools, including non-public schools.

ACCOUNT DEFINITIONS: FUNCTION CODES

2820 Psychological Services

Services provided by certified school psychologists as part of a pupil personnel program.

2825 Social Work Services

Services to students provided by school social workers.

2850 Co-Curricular Activities

Funds to operate all after-school clubs and activities.

2855 Interscholastic Athletics

Costs incurred in training and maintaining teams for interschool competitive athletics.

5510 District Transportation

Expenditures for district-operated transportation provided for students.

5530 Bus Garage

Costs incurred for custodial and maintenance care of buildings used for transportation purposes.

5581 Transportation From BOCES

Costs for transportation services provided by BOCES.

9010 State Employees Retirement System

Mandatory employer cost for non-certified staff.

9020 Teachers' Retirement System

Mandatory employer cost for certified staff.

9030 Social Security

Mandatory costs of employer share of Social Security and Medicare.

9040 Workers' Compensation

Cost of Mandatory coverage for Worker's Compensation claims through a county-wide consortium.

9045 Life Insurance

As negotiated with individual bargaining units.

9050 Unemployment Insurance

Mandatory payments to cover unemployment benefits.

9060 Hospital & Medical Insurance

Employer share as negotiated with individual bargaining units

9089 Dental & Benefit Funds

Employer share as negotiated with individual bargaining units

ACCOUNT DEFINITIONS: FUNCTION CODES

9099 Employee Benefits

Combination of Function Codes 9010 through 9089

9710 Serial Bonds

Principal and interest on long-term bonds and notes issued for construction purposes.

9730 Bond Anticipation Notes (BANS)

Principal and interest on short-term bonds and notes issued for bus purchases and school construction.

9760 Tax Anticipation Notes (TANS)

Borrowing of short-term funds for summer costs in anticipation of September and October tax collections.

9770 Revenue Anticipation Notes (RANS)

Borrowing of short-term funds in anticipation of State Aid payments.

9901 Transfer to Special Aid

Appropriation and transfer of the local share of mandatory 12-month programs for students with disabilities and for Pre-Kindergarten programs for students with disabilities.

9950 Transfer to Capital Funds

Funds provided to establish or supplement capital repairs or improvements to school buildings that are likely to be state aided in the following year.

ACCOUNT DEFINITIONS: OBJECT CODES

.15 Instructional Salaries

Paid employees who are certified by the State Education Department, or those who are employed in a position requiring certification.

.16 Non-Instructional Salaries

Paid employees who are classified by the Department of Civil Service. These employees include secretarial, maintenance, grounds, transportation, nursing staff.

.2 Equipment

Expenditures for initial, replacement, or additional pieces of furniture or equipment.

.22 Computer Hardware

Expenditures for initial, replacement, or additional computer equipment. These accounts qualify for full state aid up to a per-pupil allowance. The district is required to loan materials and equipment to non-public school students as well as public school students.

.4 Contractual and Other

This code includes expenditures for travel expense, repairs, advertising, telephone, cartage, electricity, fuel oil, gas, water & sewer, pest control, rental of buildings, building repairs, as well as professional services, such as attorneys, physicians, therapists and consultants.

.45 Materials and Supplies

Supplies are defined as items of an expendable nature that are consumed, worn out, or deteriorated in use; or items that lose their identity through incorporation into a different or more complex unit or structure.

.46 State Aided Computer Software and Library Books

These accounts qualify for full state aid up to a per-pupil allowance. The district is required to loan materials and equipment to non-public school students as well as public school students.

.47 Tuition Paid to Public and Non-Public Schools

Tuition payments to private and other public schools for disabled students for whom there is no suitable local program.

.48 Textbooks

State-aided textbooks loaned to all resident students in public and non-public schools. These accounts qualify for full state aid up to a per-pupil allowance. The district is required to loan materials and equipment to non-public school students as well as public school students.

ACCOUNT DEFINITIONS: OBJECT CODES

.49 BOCES Services

Payments to BOCES for educational services more efficiently procured on a cooperative basis with other districts. Most of these costs are specifically state aided.

.6 Principal

Payment of principal on indebtedness paid from budgetary appropriations.

.7 Interest

Payment of interest on indebtedness paid from budgetary appropriations.

.8 Employee Benefits

Includes the District's share of social security, retirement and various types of insurance for employee benefits.

.95 Interfund Transfers

Funds transferred from the General Fund to another fund such as Special Aid or Capital.

ACCOUNT DEFINITIONS: REVENUES

BASIC FORMULA STATE AID - Formula State Aid for 2008/09 at the estimated amount of the legislative budget.

BOCES AID - BOCES state aid received as a reimbursement for instructional, administrative and technology related BOCES expenses. The District receives approximately 60% reimbursement for prior year's expenses.

SUMMER SCHOOL/ADULT EDUCATION TUITION - Tuition charges for the adult education program and the Arlington Area Summer School program.

DAY SCHOOL TUITION - OTHER SCHOOL DISTRICTS - Charges to other districts for non-resident foster children attending Arlington schools.

HEALTH SERVICES - Fees charged to other school districts for services provided to non-resident students attending non-public schools located within the District.

INTEREST & EARNINGS - Investment of district funds throughout the school year. The district continues to participate in cooperative investment programs in an effort to maximize our interest earnings.

RENTAL OF REAL PROPERTY - Revenue collected for building use fees.

RENTAL OF REAL PROPERTY - BOCES - Rental revenue collected from BOCES for classroom rentals.

REFUND OF PRIOR YEARS EXPENSES – Refund of our expenditures to BOCES in prior years in addition to other various refunds.

GIFTS & DONATIONS - Donations from various community groups for our Arts In Education and outdoor education programs.

UNCLASSIFIED REVENUES - Non-repeating revenues which do not fall in to any other classification.

TEXTBOOKS/LIBRARY MATERIALS/SOFTWARE - State aid received on a per pupil basis for instructional materials and computer software expenditures.

INTERFUND REVENUE - Overhead charges to the school lunch program. Return of unused capital fund appropriations and interest on the investment of capital fund bond proceeds.

ARLINGTON'S SCHOOL DISTRICT REPORT CARDS

Sections 1608, 1716, 2554 and 2590-e of the Education Law, as amended by Chapter 474, require Boards of Education to annually prepare a school district report card which must be appended to the legal copy of the proposed budget and made available to parents and the general public. Copies of our school report card are available the Central Administrative Office located at 696 Dutchess Turnpike, Poughkeepsie, New York. The Report Card is also available on the Internet at the following address: <http://www.arlingtonschools.org>.

This report card is not a comprehensive review of all aspects of a school's program. It presents certain key measures of core academic performance. Just as a student's report card should not be used as the sole measure of a young person, so the school report card should not be the single measure of a school. The information in the report card doesn't tell everything, but to a concerned person, it can indicate a lot. Information is reported for representative curriculum areas, including mathematics, science, English language arts, and social studies. Secondary school reports also include information about languages other than English and about occupational studies, Regents exam scores, graduation rate, and other aspects of NCLB accountability measures.

The report shows information about each school, as well as the district, compared to all public schools in New York State.

EXEMPTION REPORTING FOR TAXING JURISDICTION

Chapter 258 of the Laws of 2008 added Section 495 to the Real Property Tax Law requiring counties, cities, towns, villages and school districts to attach to their tentative/preliminary budgets an exemption report. The measure is effective October 5, 2008 and applies to budgets for fiscal years commencing on and after that date. The new exemption reports will provide taxpayers, policy makers, media and the general public with greater transparency on property tax exemptions and their effect on overall property taxes.

Exemptions are reductions in property taxes granted to certain groups of property owners (e.g., non-profits, seniors, veterans) and are paid for by increases in property taxes on all other taxpayers (except for the STAR exemption, which is funded directly by New York State). The new exemption reports will show, for each type of exemption, how much of the local property tax base has been removed from taxation.

While exemptions in general serve a valid public purpose, they also erode the tax base and shift the tax burden to other property owners within the taxing district. The extent of this impact has been largely hidden from view because, until now, no systematic reporting is done at the local level. So, while each individual exemption may seem reasonable, the overall impact of all exemptions can often lead to unexpectedly high taxes for the remaining taxpayers who must shoulder the burden.

For detailed reporting requirements and other information, exemption report available in the Central Administrative Office located at 696 Dutchess Turnpike, Poughkeepsie, New York.

VOTING INFORMATION

Date of Budget Vote – Tuesday, June 15, 2010

Voting hours 6:00 AM to 9:00 PM

If you are registered to vote for general election purposes, you are entitled to vote in all school district elections.

If you are not registered, you may do so between 8:30 AM and 3:30 PM on any day school is open until June 8, 2010 at the polling place where you will vote (the elementary school in your neighborhood), or, by calling the Dutchess County Board of Elections at 486-2473. You may also register at the office of the District Clerk located at 696 Dutchess Turnpike, Poughkeepsie. Late voter registration will be held at all polling places on June 8, 4:00 – 8:30 PM.

WHERE TO VOTE

The school election polling places are as follows:

District No. 1	Arthur S. May Elementary
District No. 2	Traver Road Primary
District No. 3	Overlook Primary
District No. 4	Noxon Road Elementary
District No. 5	LaGrange Elementary
District No. 6	Beekman Elementary
District No. 7	Vail Farm Elementary

Applications for ABSENTEE BALLOTS will be available at the office of the District Clerk, located at Canterbury Plaza, 696 Dutchess Turnpike in Poughkeepsie. For information, please call 486-4460.

School District Budget Notice

Overall Budget Proposal

	Budget Adopted for the 2009- 10 School Year	Budget Proposed for the 2010-11 School Year	Contingency Budget for the 2010-11 School Year*
Total budgeted amount	\$172,266,965	\$175,262,942	\$173,685,213
Increase/decrease for the 2010-11 school year		\$2,995,977	\$1,418,248
Percentage increase in each proposed budget		1.74%	0.82%
Change in the consumer price index		-.40%	
Resulting est. property tax levy for the 2010-11 school year		\$121,113,681	\$119,535,952
Administrative component	\$14,922,726	\$15,005,178	\$15,005,178
Program component	\$129,251,146	\$133,013,494	\$131,435,765
Capital component	\$28,093,093	\$27,244,270	\$27,244,270
<p>The projected contingency budget for the 2010-2011 school year is based on the assumption that the proposed budget would be decreased by \$1,577,729 should the proposed budget be defeated. In order to reduce the budget, the Superintendent has recommended the following:</p> <p><u>Sports</u> – Reduce High School Sports and Eliminate Middle School Competitive Sports - \$234,536</p> <p><u>Music</u> - Eliminate 7.5 music or other teaching positions - \$500,850. Eliminate fourth grade and reduce instrumental lessons & choral programs. Increase elementary class size.</p> <p><u>Middle School</u> - Eliminate 7.0 Grade Six Elementary Teachers - \$467,469.</p> <p><u>High School</u> - Eliminate 4.0 High School Teachers - \$267,120. Eliminate selective electives, Advanced Placement and core course sections</p> <p><u>Equipment</u> - Eliminate Equipment replacements all schools - \$107,754</p>			

Basic STAR Exemption Impact

Estimated Basic STAR² Exemption Savings:

Home Value of \$250,000

	Budget Proposed for the 2010-11 School Year
Basic STAR Tax Savings	\$908

The annual budget vote for the fiscal year 2010/2011 by the qualified voters of the Arlington School District, Dutchess County, New York, will be held at District 1 – Arthur S. May Elementary, District 2 – Traver Road Primary, District 3 – Overlook Primary, District 4 – Noxon Road Elementary, District 5 – LaGrange Elementary, District 6 – Beekman Elementary, District 7 – Vail Farm Elementary in said district on Tuesday, June 15, 2010 between the hours of 6:00am and 9:00pm, prevailing time, at which time the polls will be opened to vote by voting ballot or machine.

¹ Provide a statement of assumptions made in estimating the contingency budget pursuant to section 2023 of the Education Law.

² The basic school tax relief (STAR) exemption is authorized by section 425 of the Real Property Tax Law.