



The Eagles' view

May 2010

Whitney Point Central School District

Budget Edition

Whitney Point Central School District Budget Information

look inside for details...

Superintendent's Budget Message



On Tuesday, May 18, Whitney Point Central School District residents will vote on the proposed 2010-11 school budget. Economic struggles continue to plague the state and nation which have made the budget development process particularly challenging. Last year the governor announced a freeze in the Foundation Aid formula. This formula

was originally created to provide equity in educational funding enabling districts of differing wealth to provide equitable educational opportunities to students. Due to the freeze, Whitney Point lost approximately \$2 million dollars of anticipated aid revenue.

In addition to the freeze in Foundation Aid, each school district was then assessed a "Deficit Reduction Assessment" (DRA) to further help the state close its budget gap. The DRA potentially would have reduced aid received by Whitney Point another \$733,000. Districts across the state were poised to make drastic cuts to programs and staff to make up for this further reduction in state aid. The federal government then enacted the "American Reinvestment and Recovery Act" (ARRA). Federal ARRA money was allocated to fund each district's DRA, still leaving us with a \$2 million reduction in anticipated aid.

In 2010-11 districts were originally scheduled to receive ARRA funds equal to the 2009-10 amount. As this school year began there were renewed announcements from Albany of an ever-increasing budget deficit. December state aid payments to schools were delayed. Those payments were eventually made, but the governor used a portion of each district's 2010-11 ARRA allocation. This decision results in the district receiving less ARRA money in 2010-11 and is being referred to as the "Supplemental Deficit Reduction Assessment" (SDRA).

The governor's proposed 2010-11 budget continues to address the state's economic condition and budget deficit by assessing each school district a "Gap Elimination Assessment" (GEA). Whitney Point's GEA is \$1,421,052. Factoring in the use of remaining federal ARRA funding and changes in other aid categories, the total reduction in revenue received by the district for the 2010-11 school year will be \$887,754.

A significant reduction in state aid is challenging when developing a budget that provides well balanced educational programs and meets the needs of the District's students. The Board of Education and the District have been invested in gathering community input regarding the budget. The Board of Education held two additional meetings for the purpose of public review and discussion of the proposed budget. The Financial Planning Committee hosted a Community Forum and solicited information through a survey. Additionally, priorities identified through the District's strategic plans and goals were considered

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Whitney Point Central School District Mission Statement

The mission of the Whitney Point Central School District is to provide an excellent education ensuring that all children maximize their potential, become contributing citizens, and pursue lifelong learning.

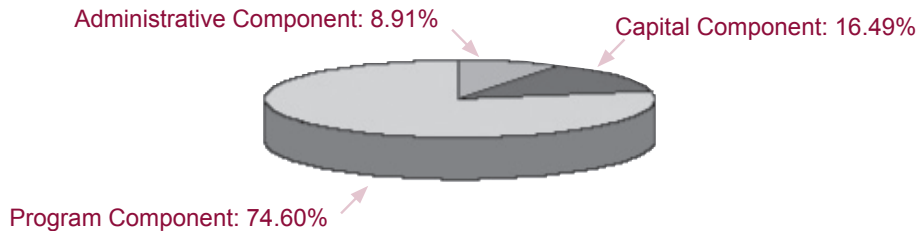
2010-11 Budget Summary

Shall the Board of Education of the Whitney Point Central School District be authorized to appropriate \$28,441,263 for the 2010-2011 School Year for school purposes and to levy taxes and to use public monies to meet the authorized expenditures?

Proposed 2010-11 Budget Total:	\$28,441,263
Current 2009-10 Budget:	\$28,421,058
Current Budget Increase:	\$20,205
Percentage of Budget Increase:	0.07%
Estimated Tax Levy Increase:	3.77%
Contingency Budget Tax Levy Increase:	3.09%

2010-11 Budget by Component

	2009-10 BUDGET	2010-11 BUDGET	% Inc./ -Decr.
Program Component	\$21,528,836	\$21,218,495	-1.44%
Capital Component	\$4,389,911	\$4,689,520	6.82%
Administration Component	\$2,502,311	\$2,533,248	1.24%
TOTAL BUDGET	\$28,421,058	\$28,441,263	0.07%



	Whitney Point	Average 2009-10 Broome-Tioga BOCES Districts
Program Component	74.60%	73.0%
Capital Component	16.49%	16.8%
Administration Component	8.91%	10.2%

Projected Tax Impact

**Estimated tax rate based on Town of Triangle's prior year assessment and equalization information.*

True Value of Property	Basic STAR Exemption-Amount	*Assessed Value for Taxation	Current proposed tax increase for vote on May 18th: 3.77%	Contingent budget if May 18th vote is defeated
\$40,000	\$18,600	\$21,400	\$21.31	\$17.49
\$65,000	\$18,600	\$46,400	\$46.21	\$37.93
\$90,000	\$18,600	\$71,400	\$71.11	\$58.36
\$115,000	\$18,600	\$96,400	\$96.00	\$78.80
\$140,000	\$18,600	\$121,400	\$120.90	\$99.23
\$175,000	\$18,600	\$156,400	\$155.75	\$127.84
\$250,000	\$18,600	\$231,400	\$230.44	\$189.15

Annual Budget 2010-11

Program Component

	2009-10	2010-11
Teaching – Regular School Salaries for all classroom teachers, aides, substitutes, textbooks, materials, supplies, equipment, contractual expenses, legal	\$7,781,251	\$7,691,268
Programs for Students with Disabilities Salaries for teachers and teacher aides for students with special education needs, supplies, equipment, and textbooks.	\$3,125,704	\$3,090,497
Teaching – Special Schools Driver Education, Occupational Education, Summer School and Alternative Programs.	\$1,081,310	\$909,367
Instructional Media Salaries for school librarians, aides, equipment, supplies, books. Also, salaries for the computer service department as well as hardware, software and equipment for computer assisted instruction.	\$1,242,464	\$1,125,210
Pupil Personnel Services Salaries for Guidance Department, clerical support, attendance, school nurses, school psychologists and social workers, related supplies and contractual expenses.	\$757,571	\$777,493
Co-Curriculum/Athletic Activities Salaries for coaches and advisors for all interscholastic athletics and co-curricular activities, as well as equipment and supplies for athletics.	\$378,076	\$400,895
Pupil Transportation Costs for transportation of students as required by law, including salaries, maintenance, equipment and contractual expenses.	\$1,484,287	\$1,491,012
Employee Benefits Benefits that are required by law or by contract. Include retirement, social security, worker's comp, health insurance, dental insurance and unemployment insurance.	\$5,678,173	\$5,732,753
Total	\$21,528,836	\$21,218,495

Capital Component

	2009-10	2010-11
Central Services Salaries of cleaners and maintenance staff, supplies, equipment, energy costs such as electricity and heating oil, and supplies.	\$1,567,237	\$1,666,842
Special Items These are amounts due to taxpayers who successfully file an assessment reduction claim for their property and BOCES Capital costs.	\$101,032	\$90,429
Employee Benefits Benefits that are required by law or by contract. Include retirement, social security, worker's comp, health insurance, dental insurance.	\$313,609	\$349,337
Debt Service Annual bond redemption and interest costs for capital projects and school bus purchases.	\$2,408,033	\$2,582,912
Total	\$4,389,911	\$4,689,520

Annual Budget 2010-11

Administrative Component	2009-10	2010-11
Board of Education Supplies for elections, memberships and conferences.	\$13,100	\$2,650
Central Administration Salaries of the Superintendent, secretarial support, supplies, memberships and conferences.	\$173,665	\$170,496
Finance Salaries for the business office staff, tax collection, audit expenses and supplies.	\$316,064	\$252,572
Staff Expenses for legal services, and for the school calendars and newsletters.	\$126,452	\$123,566
Special Items Includes school insurance, contractual items, and also BOCES Administrative costs.	\$210,624	\$190,501
Curriculum Development and Supervision Salary of Director of Curriculum and Instruction, staff development, materials and supplies.	\$243,149	\$193,538
Supervision – Regular School Salaries of building principals, secretarial support, supplies and contractual expenses.	\$573,433	\$651,619
Supervision – Other Salaries of Athletic Director, Facilities Director and Transportation Supervisor.	\$187,036	\$196,962
Employee Benefits Benefits that are required by law or by contract. Include retirement, social security, worker’s comp, health insurance, dental insurance.	\$658,788	\$751,344
Total	\$2,502,311	\$2,533,248

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by the leadership team to assure that the budget supported programs to continually increase student achievement.

The 2010-11 proposed school budget takes into account all of the information gathered from the community and incorporates cost savings with the reduction of four teaching positions and one teacher aide position. Savings were also realized through a reduction in BOCES spending and by continuing to find efficiencies in other areas.

While developing a budget that reflects the economic realities of today, the 2010-11 proposed school budget supports academic priorities identified by the community. These include being able to provide accelerated, AP and college credit bearing courses, reasonable class sizes, up-to-date instructional technology, support for struggling and at-risk learners, and athletic and extra-curricular opportunities. The budget also reflects the District’s commitment to as-

uring the community’s investment in school facilities is responsibly maintained.

The roots of a great community lie in the strength of the educational system that molds today’s children into tomorrow’s leaders. As Board and community members, we share in a partnership to fulfill the mission of our school district: “to provide an excellent education ensuring that all children maximize their potential, become contributing citizens, and pursue lifelong learning.”

Please show your support by voting on the proposed 2010-11 school budget on May 18.

Sincerely,
Board of Education and Superintendent Mary Hibbard

Estimated Revenues 2010-11

	Revenue	Revenue	Difference
	2009-10	2010-11	
Other Income	\$509,000	\$1,201,222	\$692,222
State Aid	\$20,546,816	\$19,623,703	-\$923,113
Fund Balance	\$700,000	\$700,000	0
Tax Levy	\$6,665,242	\$6,916,338	\$251,096
Total	\$28,421,058	\$28,441,263	\$20,205

Proposed Budget Document

The School Report Card issued by the New York State Education Department for the school year 2009-2010 is attached to and made a part of the 2010-11 Budget.

The report card is available for public inspection in the Main Office of each school of the Whitney Point Central School District. School offices are open weekdays between the hours of 7:45 a.m. and 3:45 p.m.

Property Tax Report Card

	A	B	C
	Budgeted 2009-10	Budgeted 2010-11	Percent Change
Total Spending	\$28,421,058	\$28,441,263	.07%
Total Estimated School Tax Levy	\$6,665,242	\$6,916,338	3.77%
Public School Enrollment	1,514	1,510	-.26%
Consumer Price Index			-.40%

	Actual 2009-10	Estimated 2010-11
Reserved Fund Balance	\$1,785,987	\$1,685,987
Appropriated Fund Balance	\$700,000	\$700,000
Unreserved, Unappropriated Fund Balance	\$1,134,973	\$1,034,973
Unreserved, Unappropriated Fund Balance as a Percentage of the Total Budget	3.99%	3.64%

The annual budget vote for the fiscal year 2010-11 by the qualified voters of the Whitney Point Central School District, Broome County, New York, will be held at the High School, 10 Keibel Road, in said District on Tuesday, May 18, 2010 between the hours of 1:00 p.m. and 8:00 p.m. prevailing time in the Whitney Point Schools, at which time the polls will be open for voting.

Contingency Budget

There is always some confusion surrounding the contingency budget and how it works. A contingency budget can be adopted by a Board of Education under two scenarios.

The first occurs if the school budget vote is defeated twice. At this point, the Board is required by law to adopt a contingency budget. Second, the Board may also choose to legally adopt a contingent budget after the budget vote has been defeated once.

Chapter 436 of the Laws of 1997 established the rules and formulas for determining a contingency budget. The multi-step process factors into the formula the current year's budget, consumer price index, change in debt, and caps on spending in certain areas. Applying the formulas to this proposed budget results in a contingency budget that establishes a -.62% decrease in spending. These are rules governing spending while operating within a contingency budget. For example, a school district cannot purchase equipment or incur any expense for community use of facilities.

The Board of Education does not need voter approval to decrease spending to this level. At this time, the tax increase that would result from a -.62% decrease in the budget is 3.09%.

	2010-11 Proposed	2010-11 Contingent
Expenditure Increase	.07%	-.62%
Tax Levy Increase	3.77%	3.09%

The Propositions:

On Tuesday, May 18, 2010, voters are asked to consider two propositions – the proposed budget and the re-election of two Board of Education members.

Proposition #1: Budget



Shall the Board of Education of the Whitney Point Central School District be authorized to appropriate \$28,441,263 for the 2010-11 School Year for school purposes and to levy taxes and to use public monies to meet the authorized expenditures?

Re-election of Board of Education Candidates



The Whitney Point Central School District has a seven member Board of Education. Members are elected for three year terms. Each year the terms of two or three members expire. This year Whitney Point residents will elect two Board of Education members. One of the Board seats up for re-election is currently held by Sara Benscoter, the other seat is held by Mary Ellerson.

Sara Benscoter and Mary Ellerson are running unopposed for their seats. Information about the candidates seeking re-election to the Board will be available on the District website: www.wpcsd.org and at the Budget Hearing Tuesday, May 4, 2010 in the High School Auditorium.

Voter Eligibility

No prior registration is required

The Voter must be:

- A citizen of the United States
- At least 18 years of age
- A resident of the District for at least 30 days prior to the May 18 vote.

Absentee Ballots

- Call the District Clerk's office at 692-8202 to obtain an application for an absentee ballot.
- Fill out the application for an absentee ballot and return to the District Clerk's office at least seven days prior to the vote, in order for the ballot to be mailed to the voter, or one day before, if it is to be personally delivered or picked up.
- The District Clerk must receive the actual absentee ballot by 5 p.m. on the day of the vote, Tuesday, May 18, 2010, in order to be counted.

WPCSD's 2009-10 Tax Rate Compared to Neighboring Districts by Township

Town	School District	Tax Rate per 1000	Tax per home of \$50,000	Tax per home of \$100,000
Triangle	Cincinnati	25.088409	\$1,254.42	\$2,508.84
	Greene	25.215789	\$1,260.79	\$2,521.58
	Whitney Point	26.434946	\$1,321.75	\$2,643.49
	Marathon	27.266493	\$1,363.32	\$2,726.65
	Chenango Forks	31.519500	\$1,575.98	\$3,151.95
Chenango	Whitney Point	23.497730	\$1,174.89	\$2,349.77
	Johnson City	27.674200	\$1,383.71	\$2,767.42
	Chenango Forks	28.017300	\$1,400.87	\$2,801.73
	Chenango Valley	34.382400	\$1,719.12	\$3,438.24
Maine	Whitney Point	27.531777	\$1,376.59	\$2,753.18
	Johnson City	32.425200	\$1,621.26	\$3,242.52
	Chenango Forks	32.827200	\$1,641.36	\$3,282.72
	Maine Endwell	38.918680	\$1,945.93	\$3,891.87
Barker	Greene	23.759461	\$1,187.97	\$2,375.95
	Whitney Point	24.909038	\$1,245.45	\$2,490.90
	Chenango Forks	29.699200	\$1,484.96	\$2,969.92
Lisle	Whitney Point	27.316111	\$1,365.81	\$2,731.61
	Marathon	28.175364	\$1,408.77	\$2,817.54
Nanticoke	Whitney Point	27.317109	\$1,365.86	\$2,731.71
	Maine Endwell	38.571870	\$1,928.59	\$3,857.19
Richford	Whitney Point	16.389667	\$819.48	\$1,638.97
	Marathon	16.905219	\$845.26	\$1,690.52
	Newark Valley	17.671920	\$883.60	\$1,767.19

Preliminary Tax Rate Information for 2010-11

Final tax rates cannot be projected at this time because final assessment rolls from Broome, Tioga, Cortland, and Chenango counties, as well as final equalization rates from the state Office of Real Property Services, will not be available until the summer.

However, based on the information available at this time, preliminary tax rates have been projected. Despite the differences in projected tax rates, houses with the same true value (market value), located in different parts of the school district, should be taxed at nearly the same amount, if equalization rates work as designed. Equalization rates are established by the state Office of Real Property Services to assure equitable property tax allocation among different taxing jurisdictions.

Tax Rates 2010-11

Municipality	2009 Tax Rate	2010 Tax Rate	Increase
Barker	24.909038	25.847424	0.938386
Chenango	23.497730	24.382948	0.885218
Lisle	27.316111	28.345178	1.029067
Maine	27.531777	28.568968	1.037191
Nanticoke	27.317109	28.346213	1.029104
Triangle	26.434946	27.430817	0.995871
Greene	16.389667	17.007107	0.617440
Smithville	24.720462	25.651744	0.931282
Lapeer	17.435816	18.092667	0.656851
Willet	16.724150	17.354191	0.630041
Richford	16.389667	17.007107	0.617440

WHITNEY POINT CENTRAL SCHOOL DISTRICT
Whitney Point, New York 13862
www.wpcsd.org

Board of Education
 Mr. James DiMascio, President
 Mrs. Sara Benscoter, Vice President
 Mr. Anthony Burchell
 Mrs. Stephanie Champney
 Mrs. Kathy Driscoll
 Mrs. Mary Ellerson
 Mr. Thomas Tasber



Non-Profit
 Organization
 U.S. Postage
 PAID
 Whitney Point,
 New York
 Permit No. 2
 ECRWSS

Superintendent of Schools
 Mrs. Mary Hibbard

Director of Curriculum and Instruction
 Mrs. Patricia Follette

School Business Executive
 Mrs. Laura Lindsley

Communications Coordinator
 Mr. Todd Sherwood

Postal Patron

or Current Resident

Projected Tax Levy

Average True Value Home.....\$65,000
 *2009-10 True Value Rate.....\$1,226.58
 *2010-11 Projected True Value
 Rate.....\$1,272.79
 *Average Tax Increase on an Average
 Home with Standard STAR exemption.....\$46.21

*** Average Tax Increase per Month**

\$3.85

*** Average Tax Increase per Day**

\$.13

*(*Averages based on Town of Triangle and are subject to changes in equalization rates, STAR exemptions and assessments)*

Comparison of a 2009-10 1% Levy Increase in Regional Districts

High	\$400,304
Low	\$25,003
Average	\$159,426
Whitney Point	\$60,300

Budget Math

How does a .07% budget increase equal a 3.77% tax impact?

Factors

- \$20,205 budget increase
- (\$923,113) state aid revenue decrease
- \$500,000 reserves and fund balance
- \$192,222 other revenues
- \$251,096 total change
- 1% on tax levy = \$66,600

Formula

- \$251,095 divided by \$66,600 equals a 3.77% tax impact.

Budget Vote
Tuesday, May 18
High School Cafeteria
1-8 p.m.

Budget Hearing
Tuesday, May 4
High School Auditorium
7 p.m.