

PUTNAM CENTRAL SCHOOL DISTRICT

PUTNAM STATION, NEW YORK

2009-2010

Proposed Budget

Budget Hearing: May 5, 2009 at 7:00 P.M.

VOTING ON:

1. PROPOSED BUDGET

2. ONE SEAT ON THE BOARD OF EDUCATION

VOTING WILL TAKE PLACE ON MAY 19, 2009

1:00 P. M. to 8:00 P.M.

**Additional Information Available upon Request At
Putnam Central School**

Monday-Friday 8:00 A.M.- 2:00 P.M.

SECTION I: ADMINISTRATIVE BUDGET

Board Of Education The Board of Education is the governing body of the District with the responsibility to establish policies at the local level to fulfill the requirements set forth in the New York State Education Law and the Commissioner's regulations. The Board is the caretaker of all physical assets and is responsible for all contractual commitments of the District. The Board sets policy for the administration to carry out the day-to-day operation of the District.

Board of Education contractual expenses include expenses incurred by members of the Board to attend Board Meetings held by the Essex County School Board Association, as well as New York State School Board Association. This category also includes the cost of updating our policy handbook. Supplies include: letterhead, envelopes, minute books, and postage.

District Meeting expenses include the cost of Election Tellers and advertising for the Annual Meeting.

	APPROVED BUDGET 2008-2009	ESTIMATED EXPENSE 2008-2009	PROPOSED BUDGET 2009-2010
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BOARD OF EDUCATION			
Contractual Expense.....	2100	2100	2100
District Clerk Salary.....	4855	4906	4906
District Clerk Contractual	100	100	100
Materials and Supplies....	150	150	150
District Meeting.....	750	750	750

Central Office Administration Salaries include those of the Superintendent, Administrative Assistant, Secretary, Substitute Secretary, Treasurer, Tax Collector, and Account Clerk. Administrative Compensation: 2009-2010 Salary \$119,780, benefits \$22,348 other remuneration \$959.

Office equipment for the central office.

Contractual Expenses include membership dues, conferences, mileage, computer software updates, processing of the tax roll, maintenance and repairs of equipment.

An annual financial audit is mandated by New York State. An additional expense has been added for tracking inventory.

Materials and Supplies include postage, paper, envelopes, and general office supplies.

Under new state regulations, legal expenses must be budgeted under both the Administrative Budget and the Program Budget as appropriate.

	APPROVED BUDGET 2008-2009	ESTIMATED EXPENSE 2008-2009	PROPOSED BUDGET 2009-2010
CENTRAL OFFICE ADMINISTRATION			
Salaries.....	157578	176007	176007
Equipment.....	1500	1500	1500
Contractual Expense.....	7000	7000	7000
Audit Contractual Expense.....	4250	4380	4400
Materials and Supplies	4500	8500	8500
Legal.....	3500	1000	3500
Employees' Retirement.....	4877	4578	4622
Teachers' Retirement.....	7597	9605	9605
Social Security.....	12425	13465	14147
Workers' Compensation.....	321	486	830
Hospital and Medical Insurance....	49820	49820	49820

Special Items

Unallocated Insurance includes Multi-Peril Insurance (fire & liability) Boiler Insurance, Errors and Omissions, and a Student Accident Policy.

School Association Dues enable the School District to belong to professional organizations including the New York School Boards Association, Essex County School Boards Association, and the Capitol Area School Development Association.

The B.O.C.E.S. Administration Charge represents the School District share of maintaining a District Superintendent's Office. The BOCES Capital Expense includes expenditures for rental of classroom and office space.

	APPROVED BUDGET 2008-2009	ESTIMATED EXPENSE 2008-2009	PROPOSED BUDGET 2009-2010
SPECIAL ITEMS			
Unallocated Insurance.....	8649	8649	8909
School Association Dues.....	2300	2295	2300
BOCES Administration Charge.....	8517	8517	9776
BOCES Capital Expense.....	4083	4083	4758
TOTAL ADMINISTRATION	284872	307891	313680

SECTION II: PROGRAM BUDGET

Instruction

Salaries PreK-6 include the salaries of classroom teachers, physical education/science teacher, a part time special education teacher, and a part time library/media specialist. Other Instructional includes a teaching assistant, two teacher aids and substitute teaching salaries. A new category has been added this year to support an intramural sports program.

Equipment includes the costs for classroom supplies that can be used over an extensive time frame and costs in excess of \$200.

Contractual expense for the teaching staff includes staff development for teachers, 1/2 of the service contract for the copier, repairs to classroom equipment, and lease of musical instruments.

Basic classroom supplies are budgeted to maintain a quality educational program.

Tuition for 7-12 students attending Ticonderoga Central School is based on the Seneca Falls Formula. We estimate 51 students will be attending Ticonderoga for the 2009-2010. Tuition expense has been divided between regular education and special education. The estimated tuition rate for regular education students for the 2009-2010 is \$11,386 per student. The special education estimated tuition rate is \$24,500 per student.

Textbooks (partially State Reimbursed) are being purchased to replace outdated books. New York State mandates we purchase textbooks for Putnam students attending St. Mary's.

B.O.C.E.S. Services (cost for most services are reimbursed at the rate of 36%) they provide us with a Speech Therapist, School Psychologist, Computer technician, maintenance of high speed internet access lines, support for our accounting software and several other needed services.

B.O.C.E.S. Tuition and Handicapped Tuition are for special education services not available in our district.

Extra-curricular contractual expense is budgeted for educationally related services such as coordinating and publishing the yearbook, newsletter and the services of the Title I coordinator. Expenses of printing and mailing the district newsletter are also included in this category.

Under new state regulations, legal expenses must be budgeted under both the Administrative Budget and the Program Budget as appropriate.

Health Services includes a contract with the Hudson Headwater Health Network. Materials and Supplies include the cost of first aid supplies and supplies needed to conduct annual physicals for the district.

	APPROVED BUDGET	ESTIMATED EXPENSE	PROPOSED BUDGET
	2008-2009	2008-2009	2009-2010
PROGRAM			
TEACHING - REGULAR SCHOOL			
Classroom Teaching Salaries Pre-6	368940	368940	368940
Other Instructional.....	33723	35723	35723
Intramural Sports Program.....			3550
Equipment.....	8715	8715	10300
Contractual Expense.....	7000	7000	7000
Materials and Supplies.....	9770	9913	9106
Tuition 7-12 Ticonderoga....			
	553296	490000	592626
Tuition Special ED 7-12.....			
	186000	82974	98000
Textbooks.....			
	8654	8654	6212
BOCES Services.....	90017	97069	118049
HC Tuition.....	81891	32520	82000
Extra-curricula.....	1700	1700	2300
Legal.....	3500	1150	3500
SCHOOL LIBRARY AND AUDIO VISUAL			
Materials and Supplies.....	2000	1800	1800
Library Equipment			200
HEALTH SERVICES			
Contractual Expense.....	1785	1785	2100
Materials and Supplies.....	200	200	300
EMPLOYEE BENEFITS			
Employees' Retirement.....	977	0	1224
Teachers' Retirement.....	33514	33514	36322
Social Security.....	30889	30889	32689
Workers' Compensation.....	735	996	1818
Hospital and Medical Insurance..	135483	112000	125500

Interfund Transfers

The Transfer to School Lunch expense provides for milk for the students for lunches and breakfast.

INTERFUND TRANSFER	APPROVED BUDGET 2008-2009	ESTIMATED EXPENSE 2008-2009	PROPOSED BUDGET 2009-2010
Transfer to School Lunch.....	4000	4000	5000

Pupil Transportation Contract Transportation includes daily transportation of K- 12 students to and from Putnam Central School, Ticonderoga Central Schools and St. Mary's. Costs for contract transportation has been to decreased per the contractor's proposal.

	APPROVED BUDGET 2008-2009	ESTIMATED EXPENSE 2008-2009	PROPOSED BUDGET 2009-2010
DISTRICT TRANSPORTATION			
Contract Transportation.....	142391	142391	150517
Automobile Insurance	1325	1325	1392
Occupational Ed. Students Attending Ticonderoga.....	3000	3000	3000
Bus Drivers.....	5000	5000	5800
Bus Maintenance.....	2700	2700	3800
TOTAL PROGRAM	1717205	1483958	1708768

SECTION III: CAPITAL BUDGET

Operation And Maintenance

The cost of the operation and maintenance of the physical property of the School District is included in this category.

Equipment includes the cost of any needed equipment to maintain the building.

Salaries include maintenance personnel and substitute custodian. Contractual expenses include fuel oil, electricity, telephone, general repairs to the building, furnace repairs, maintenance agreement for the alarm system, fire inspection and summer cleaning. Supplies include cleaning materials, waxes, light bulbs, and paper products.

	APPROVED BUDGET 2008-2009	ESTIMATED EXPENSE 2008-2009	PROPOSED BUDGET 2009-2010
CAPITAL			
OPERATION AND MAINTENANCE			
Salaries.....	31382	31382	38240
Equipment.....	1900	1900	1900
Contractual Expense.....	55000	55000	60000
Materials and Supplies.....	4800	4800	4800
Social Security.....	2306	2306	2925
Workers' Compensation.....	389	389	507
Hospital and Medical Insurance...	12742	9627	19255
Employees Retirement.....	2752	2752	3657
Transfer to Capital Fund.....	0	0	0
TOTAL CAPITAL	111271	108156	131284

SUMMARY OF GENERAL FUND APPROPRIATIONS

	APPROVED BUDGET	ESTIMATED EXPENSE	PROPOSED BUDGET
	2008-2009	2008-2009	2009-2010
ADMINISTRATION	284872	307891	313680
PROGRAM	1717205	1483958	1708768
CAPITAL	111271	108156	131284
TOTAL	2113348	1900005	2153732

SUMMARY OF ESTIMATED REVENUES

	APPROVED	ESTIMATED REVENUE
	2008-2009	2009-2010
SURPLUS MONIES FROM PREVIOUS YEARS	113000	50000
INTEREST ON INVESTMENTS	24000	8000
INTEREST ON RETURNED TAXES	4000	4000
UNCLASSIFIED REVENUE	10000	8500
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SUBTOTAL OTHER REVENUE	151000	70500
GROSS STATE AID	170555	168102
STATE AID BOCES	22700	12000
HIGH TAX AID		140955
VLT LOTTERY GRANT		7080
TEXTBOOK AID	6449	6431
PUBLIC & PRIVATE EXCESS COST AID	39000	25000
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SUBTOTAL STATE AID	238704	359568
TOTAL ESTIMATED REVENUES OTHER THAN PROPERTY TAXES	389704	430068

PROPERTY TAXES FOR SCHOOL YEAR

	2008-2009	2009-2010
TOTAL GENERAL FUND	2113348	2153732
LESS TOTAL REVENUE		
OTHER THAN REAL PROPERTY TAX	389704	430068
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AMOUNT TO BE RAISED BY TAXES	1723664	1723664

NYS - Real Property System
County of Washington
Town of Dresden
SWIS Code - 532400

Assessor's Report - 2008 - Prior Year File
S495 Exemption Impact Report
School Detail Report

RPS221/V04/L001
Date/Time - 3/23/2009 14:46:02
Total Assessed Value 217,144
Uniform Percentage 52.00

Equalized Total Assessed Value 417,585

School District - 534601 Putnam

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
47200	RAILROAD - PARTIALLY EXEMPT	RPTL 489-d&dd	1	147,254	35.26
Total Exemptions Exclusive of System Exemptions:			1	147,254	35.26
Total System Exemptions:			0	0	0.00
Totals:			1	147,254	35.26

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: _____

NYS - Real Property System
 County of Washington
 Town of Putnam
 SWIS Code - 534600

Assessor's Report - 2008 - Prior Year File
 S495 Exemption Impact Report
 School Detail Report

RPS221/V04/L001
 Date/Time - 3/23/2009 14:46:02
 Total Assessed Value 140,712,339
 Uniform Percentage 52.00

Equalized Total Assessed Value 270,600,652

School District - 534601 Putnam

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
13500	TOWN - GENERALLY	RPTL 406(1)	10	2,665,962	0.99
13510	TOWN - CEMETERY LAND	RPTL 446	2	11,538	0.00
13800	SCHOOL DISTRICT	RPTL 408	1	1,544,231	0.57
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	2	403,846	0.15
25120	NONPROF CORP - EDUCL(CONST PRO	RPTL 420-a	4	2,707,885	1.00
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	1	240,385	0.09
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	2	434,615	0.16
41400	CLERGY	RPTL 460	1	2,885	0.00
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	8	451,760	0.17
41800	PERSONS AGE 65 OR OVER	RPTL 467	6	246,169	0.09
41805	PERSONS AGE 65 OR OVER	RPTL 467	6	296,431	0.11
41834	ENHANCED STAR	RPTL 425	49	3,543,923	1.31
41854	BASIC STAR 1999-2000	RPTL 425	152	6,107,500	2.26
47200	RAILROAD - PARTIALLY EXEMPT	RPTL 489-d&dd	1	3,218,067	1.19
Total Exemptions Exclusive of System Exemptions:			245	21,875,196	8.08
Total System Exemptions:			0	0	0.00
Totals:			245	21,875,196	8.08

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: _____

School District Contact Person: MATTHEW BOUCHER
School District Telephone Number: 518-547-8266

	Budgeted 2008-09 (A)	Budgeted 2009-10 (B)	Percent Change (C)
Total Spending	2,113,348	2,153,732	1.91%
Total School Tax Levy	1,723,664	1,723,664	0.00%
Public School Enrollment	98	88	-10.20%
Consumer Price Index			<input type="text" value="3.80"/> %

	Actual 2008-09 (D)	Estimated 2009-10 (E)
Reserved Fund Balance	36,410	45,407
Appropriated Fund Balance	150,000	50,000
Unreserved, Unappropriated Fund Balance	167,939	167,000
Unreserved, Unappropriated Fund Balance as a Percent of the Total Budget	7.95%	7.75%