

Putnam Valley CSD

Draft Budget

2010-11

9 April 2010

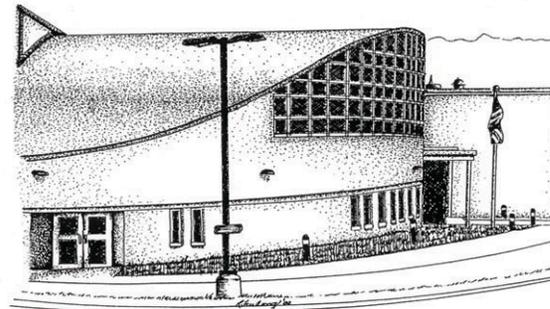
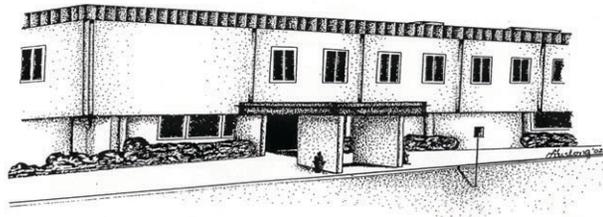


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GENERAL FUND REVENUES

	ADJUSTED 2009-10	PROPOSED 2010-11	BUDGET TO BUDGET CHANGES	Percent Differences
TAX ITEMS				
Real Property Taxes	\$33,506,397	\$33,831,726	325,329	0.97%
Service Charges on Real Property Taxes	35,000	35,000		
Non-Property Tax Distribution by Westchester	25,000	25,000		
CHARGES FOR SERVICES				
Other Charges For Services	1,000	1,000		
Tuition: Other Districts (Foster Care & Special Education Placements)	75,000	100,000	25,000	33.33%
Total: Charges For Services	<u>\$76,000</u>	<u>\$101,000</u>	25,000	32.89%
USE OF MONEY AND PROPERTY				
Interest And Earnings	150,000	130,000	-20,000	-13.33%
Commissions	5,000	5,000		
Total: Use Of Money & Property	<u>\$155,000</u>	<u>\$135,000</u>	-20,000	-12.90%
SALE OF PROPERTY AND COMPENSATION FOR LOSS				
Sale Of Materials / Equipment	0	0		
Insurance Recoveries	500	500		
Other Compensation For Loss	0	0		
Total: Sale Of Property / Compensation For Loss	<u>\$500</u>	<u>\$500</u>		

GENERAL FUND REVENUES	ADJUSTED 2009-10	PROPOSED 2010-11	BUDGET TO BUDGET CHANGES	Percent Differences
MISCELLANEOUS				
Employee Share of Health Insurance Premiums	156,638	161,337	4,699	3.00%
Refunds of Prior Year Expenditures	116,000	116,000		
Other Unclassified Revenue:	10,000	10,000		
Total: Miscellaneous	<u>\$282,638</u>	<u>\$287,337</u>	4,699	1.66%
STATE SOURCES				
Basic Formula Aid	7,903,411	7,977,606	74,195	0.94%
Boces Aid	980,177	980,658	481	0.05%
Textbook Aid	118,656	115,678	-2,978	-2.51%
Computer Software Aid	28,178	27,952	-226	-0.80%
Library Materials Aid	11,756	11,662	-94	-0.80%
Transition Adjustments, & Other Aid Adjustments	(656,870)	(1,130,940)	-474,070	72.17%
Total: State Sources	<u>\$8,385,308</u>	<u>\$7,982,616</u>	-402,692	-4.80%
FEDERAL SOURCES				
ARRA - Education Stabilization	656,870	383,977	-272,893	-41.54%
Other Federal Aid: Medicare	25,000	25,000		
Total: Federal Aid	<u>681,870</u>	<u>408,977</u>	-272,893	-40.02%
* SUBTOTAL:				
* GENERAL FUND REVENUES	\$43,147,713	\$42,807,156	-340,557	-0.79%
INTERFUND TRANSFERS				
Capital Fund: Unspent funds from completed capital projects	31,250	0	-31,250	
Total: Interfund Transfers	<u>\$31,250</u>	<u>\$0</u>	-31,250	
** TOTAL:				
** GENERAL FUND REVENUES	\$43,178,963	\$42,807,156	-371,807	-0.86%
APPROPRIATED RESERVE				
Appropriated Fund Balance	\$350,000	\$350,000		
Appropriation of Additional Fund Balance	\$0	\$750,000	750,000	
*** GRAND TOTAL:				
*** GENERAL FUND REVENUES	\$43,528,963	\$43,907,156	378,193	0.87%

GENERAL FUND REVENUES

	<u>ADJUSTED</u> <u>2009-10</u>	<u>PROPOSED</u> <u>2010-11</u>	<u>BUDGET TO</u> <u>BUDGET</u> <u>CHANGES</u>	<u>Percent</u> <u>Differences</u>
STATE SOURCES: STATE AID DETAIL				
	State Budget	Governor's		
		Proposal		
BASIC FORMULA				
Foundation Aid	3,658,747	3,658,747		
Special Ed. District Share	(20,274)	(25,000)	-4,726	23.31%
Building Aid	1,011,245	1,029,489	18,244	1.80%
Transportation Aid	1,121,782	1,198,978	77,196	6.88%
HANDICAPPED AIDS:	1,192,830	1,173,980	-18,850	-1.58%
High Cost Aid & Private School Excess Cost Aid				
Computer Hardware and Technology	13,520	15,851	2,331	17.24%
Computer Software Aid	28,178	27,952	-226	-0.80%
Library Materials Aid	11,756	11,662	-94	-0.80%
Textbook Aid	118,656	115,678	-2,978	-2.51%
High Tax	925,561	925,561		
Boces Services Aid	980,177	980,658	481	0.05%
Other State Aid Adjustments: Deficit Reduction Assessment	(656,870)	(1,130,940)	-474,070	72.17%
Sub-Total: State Sources	8,385,308	7,982,616	-402,692	-4.80%
TOTAL: STATE SOURCES	\$8,385,308	\$7,982,616	-402,692	-4.80%

GENERAL SUPPORT

<u>BOARD OF EDUCATION</u>	<u>ADJUSTED 2009-10</u>	<u>PROPOSED 2010-11</u>	<u>BUDGET TO BUDGET CHANGES</u>	<u>Percent Differences</u>
CONTRACTUAL EXPENSES	4,400	4,400		
Workshops, Postage, Printing, & Miscellaneous Expenses				
 MATERIALS & SUPPLIES				
General Office Supplies	1,400	1,400		
 Total: Board of Education	<u>\$5,800</u>	<u>\$5,800</u>		
 DISTRICT CLERK				
District Clerk Salary #1	11,000	11,000		
Material & Supplies; Postage	1,500	1,500		
 Total: District Clerk	<u>\$12,500</u>	<u>\$12,500</u>		
 #1 NOTES: The District Clerk's salary for next year has not been established at this time.				
 DISTRICT MEETINGS				
CONTRACTUAL EXPENSES	10,000	10,000		
Advertisements, Printing, etc.				
Voting Expenses				
Election Staff				
 Materials & Supplies	800	800		
 Total: District Meetings	<u>\$10,800</u>	<u>\$10,800</u>		
 <u>TOTAL: BOARD OF EDUCATION</u>	\$29,100	\$29,100		

	<u>ADJUSTED 2009-10</u>	<u>PROPOSED 2010-11</u>	<u>BUDGET TO BUDGET CHANGES</u>	<u>Percent Differences</u>
<u>CENTRAL ADMINISTRATION</u>				
CHIEF SCHOOL ADMINISTRATOR				
SALARIES: INSTRUCTIONAL #1				
Superintendent of Schools	278,795	278,795		
Assistant Superintendent (0.5 FTE) #2				
SALARIES: NON-INSTRUCTIONAL				
Secretarial / Clerical / Administrative Assistant (2.0 FTE Total)	148,497	154,449	5,952	4.01%
Includes Overtime / Substitutes				
CONTRACTUAL EXPENSES: Includes expenses such as				
Conferences, Workshops & In-District Travel	13,600	13,600		
Association Dues & Memberships				
Consultants				
Equipment Repair and Service Contracts				
BOCES Services				
MATERIALS & SUPPLIES				
	6,200	6,200		
<u>TOTAL: CENTRAL ADMINISTRATION</u>				
	\$447,092	\$453,044	5,952	1.33%

#1 NOTES: Administrative salaries for next year have not been established at this time.

#2 NOTES: The responsibilities of the Assistant Superintendent are Administration, Personnel, Curriculum Development and Inservice Training.

<u>FINANCE</u>	<u>ADJUSTED</u>	<u>PROPOSED</u>	<u>BUDGET TO</u>	<u>Percent</u>
	<u>2009-10</u>	<u>2010-11</u>	<u>BUDGET</u>	<u>Differences</u>
			<u>CHANGES</u>	
BUSINESS ADMINISTRATION				
SALARIES:				
Assistant Superintendent for Finance and Technology (0.75 FTE) #1	145,195	145,195		
Secretarial / Clerical / Administrative Assistant Includes OT & Substitutes	322,386	335,303	12,917	4.01%
CONTRACTUAL EXPENSES: Includes expenses such as:	19,440	19,440		
Advertising				
Conferences, Workshops, In-District Mileage				
Professional Association Memberships				
Programmer Consultant Services				
Equipment Repair and Repair Parts				
Computer Equipment & Software Maintenance Contracts				
BOCES SERVICES				
State Aid Analysis	3,120	3,120		
MATERIALS & SUPPLIES	5,200	5,200		
TOTAL: Business Administration	\$495,341	\$508,258	12,917	2.61%
#1 NOTES: Administrative salaries for next year have not been established at this time.				
AUDITING				
CONTRACTUAL EXPENSES: External Auditing Services	40,000	40,000		
Internal Auditing Services	41,200	41,200		
Total: Auditing	\$81,200	\$81,200		
TREASURER				
CONTRACTUAL EXPENSES: Includes	390	390		
Advertising, Mileage Expenses, Equipment Repair				
MATERIALS & SUPPLIES	320	320		
TOTAL: Treasurer	\$710	\$710		

<u>FINANCE</u>	<u>ADJUSTED</u> <u>2009-10</u>	<u>PROPOSED</u> <u>2010-11</u>	<u>BUDGET TO</u> <u>BUDGET</u> <u>CHANGES</u>	<u>Percent</u> <u>Differences</u>
TAX COLLECTOR				
Salaries: Tax Collector (Stipend) #1	14,329	14,761	432	3.01%
CONTRACTUAL EXPENSES: Includes Putnam County Real Property Tax Services #2 Postage Tax Collection Software Updates Printing	11,655	11,655		
MATERIALS & SUPPLIES	1,460	1,460		
TOTAL: Tax Collector #3	\$27,444	\$27,876	432	1.57%
FISCAL AGENT FEES	750	750		
<u>TOTAL: FINANCE #4</u>	\$605,445	\$618,794	13,349	2.20%

#1 NOTES: The Tax Collector's stipend is 0.15 FTE on the CSEA Senior Account Clerk Salary Schedule.

#2 NOTES: Putnam County provides tax rolls and tax data for District operated tax collection services.

#3 NOTES: District Tax Collection Service expenses are completely offset by service charges.

#4 NOTES: FINANCE encompasses Business Administration, Auditing, Treasurer, and Tax Collector functions.

<u>STAFF</u>	<u>ADJUSTED 2009-10</u>	<u>PROPOSED 2010-11</u>	<u>BUDGET TO BUDGET CHANGES</u>	<u>Percent Differences</u>
LEGAL				
CONTRACTUAL EXPENSES				
General Counsel Services	100,000	100,000		
Total: Legal	<u>\$100,000</u>	<u>\$100,000</u>		
PERSONNEL				
Assistant Superintendent (0.5 FTE) #1 The current 1.0 FTE salary is \$177,590	88,795	88,795		
Clerk (0.5 FTE); Includes Overtime & Substitutues	28,661	29,606	945	3.30 %
CONTRACTUAL EXPENSES				
	6,000	6,000		
BOCES SERVICES: #2				
Employees' Assistance Program (EAP)	6,450	6,450		
Contract Analysis	2,641	2,641		
	<u>\$9,091</u>	<u>\$9,091</u>		
Total: Personnel	\$132,547	\$133,492	945	0.71 %
#1 NOTES: The responsibilities of the Assistant Superintendent are Personnel, Administration, Curriculum Development and Inservice Training.				
#2 NOTES: Services through BOCES are eligible for BOCES Aid at 50% on average.				
<u>STAFF</u>				
PUBLIC INFORMATION AND SERVICES				
CONTRACTUAL EXPENSES				
Printing & Mailing Expenses	10,000	10,000		
MATERIALS & SUPPLIES				
Newsletters #1	5,000	5,000		
Total: Public Information and Services	\$15,000	\$15,000		
TOTAL: STAFF #2	\$247,547	\$248,492	945	0.38 %
#1 NOTES: The district publishes periodic newsletters.				
#2 NOTES: The STAFF functions include expenditures for lawyers' services, personnel administration, and public information services.				

<u>CENTRAL SERVICES</u>	<u>ADJUSTED</u>	<u>PROPOSED</u>	<u>BUDGET TO</u>	
	<u>2009-10</u>	<u>2010-11</u>	<u>BUDGET</u>	<u>Percent</u>
<u>OPERATION OF PLANT</u>			<u>CHANGES</u>	<u>Differences</u>
Director of Operations (0.5 FTE) #1	55,239	55,239		
SALARIES: Custodians				
High School (5.0 FTE)	270,056	282,191	12,135	4.49%
Middle School (3.00 FTE)	179,703	154,907	-24,796	-13.80%
Elementary School (4.00 FTE)	214,660	221,752	7,092	3.30%
Grounds Keeping (2.0)	117,636	123,554	5,918	5.03%
Summer Workers	25,000	25,000		
Overtime: #2	52,000	52,000		
Night Differential				
Emergency Repairs				
Snow and Ice Removal				
School Activities				
Outside Groups: Custodial overtime for outside groups are fully reimbursed to the district.				
Substitutes: Vacation and Illness Coverage	54,080	56,243	2,163	4.00%
Total: Non Instructional Salaries	\$968,374	\$970,886	2,512	0.26%
#1 NOTES: The responsibilities of the Director of Operations are distributed (0.5) Operations & Maintenance and (0.5) Transportation.				
#2 NOTES: All custodial overtime incurred by community use of district facilities is fully reimbursed to the district.				
CONTRACTUAL EXPENSES				
General Contractual	21,800	21,800		
Electric (N.Y. State Electric):	428,321	428,321		
Telephones	81,765	81,765		
Insurance Appraisal Updates	2,194	2,194		
Fuel Oil - #2 Heating Oil Elementary School Only	102,169	102,169		
Fuel Oil & Propane are purchased through New York State Contract				
The Middle and High Schools use energy efficient and "green technology" GEOTHERMAL heating and cooling systems.				
Water and Sewer Charges; Water Testing	113,701	113,701		

<u>CENTRAL SERVICES</u> <u>OPERATION OF PLANT</u>	<u>ADJUSTED</u> <u>2009-10</u>	<u>PROPOSED</u> <u>2010-11</u>	<u>BUDGET TO</u> <u>BUDGET</u> <u>CHANGES</u>	<u>Percent</u> <u>Differences</u>
Propane Gas	17,250	17,250		
Safety Compliance: Fire and Safety Inspections	7,301	7,301		
Rubbish Removal	45,000	45,000		
TOTAL: CONTRACTUAL EXPENSES	\$819,501	\$819,501		
BOCES SERVICES				
Safety & Risk Management	12,302	12,302		
Intellipath Regional Telephone Service	36,260	36,260		
MATERIALS & SUPPLIES	57,000	57,000		
Building Supplies such as floor care products, cleaning materials, and sanitation supplies; paper products, and uniforms.				
TOTAL: Operation of Plant	\$1,893,437	\$1,895,949	2,512	0.13%

<u>CENTRAL SERVICES</u>	<u>ADJUSTED</u> <u>2009-10</u>	<u>PROPOSED</u> <u>2010-11</u>	<u>BUDGET TO</u> <u>BUDGET</u> <u>CHANGES</u>	<u>Percent</u> <u>Differences</u>
MAINTENANCE OF PLANT				
SALARIES: NON-INSTRUCTIONAL				
High School / Middle School Campus (1.0 FTE)	77,315	80,328	3,013	3.90%
Elementary School Campus (1.0 FTE)	75,864	80,328	4,464	5.88%
Total: Non Instructional Salaries	\$153,179	\$160,656	7,477	4.88%
General Contractual	2000	2,000		
Field Maintenance Equipment Rental	1,000	1,000		
Upkeep of Fire and Security Alarm Systems	2,200	2,200		
Upkeep of Buildings	26,768	26,768		
Upkeep of Electrical	10,350	10,350		
Upkeep of Grounds and Fields	23,000	23,000		
Upkeep of HVAC / Heat	42,656	42,656		
Upkeep of Plumbing	16,068	16,068		
Upkeep of Sewer & Septic Systems	6,553	6,553		
Upkeep of Equipment: Includes Equipment Maintenance Contracts.	84,179	84,179		
Special Projects: Projects Are Under Review.	100,000	100,000		
TOTAL: CONTRACTUAL EXPENSES	\$314,774	\$314,774		
MATERIALS AND SUPPLIES	52,113	52,113		
Building maintenance supplies such as plumbing supplies, light bulbs, replacement light fixtures, replacement diffusers, air filters, seed, fertilizers, paint, painting materials, and ceiling tiles.				
TOTAL: Maintenance of Plant	\$520,066	\$527,543	7,477	1.44%
<u>TOTAL: CENTRAL SERVICES #1</u>	\$2,413,503	\$2,423,492	9,989	0.41%

#1 NOTES: CENTRAL SERVICES include both Operations and Maintenance functions.

<u>SPECIAL ITEMS</u>	<u>ADJUSTED 2009-10</u>	<u>PROPOSED 2010-11</u>	<u>BUDGET TO BUDGET CHANGES</u>	<u>Percent Differences</u>
CONTRACTUAL EXPENSES				
Unallocated Insurance				
Property & Liability Insurance	216,300	216,300		
School Association Dues	12,567	12,567		
N.Y.S. School Board Association				
Putnam Westchester School Boards Association				
Judgments And Claims; Real Property Tax Refunds				
Payments of small claims made against the district, such as the Small Claims Assessment Reviews and Tax Certioraris.	53,856	25,000	-28,856	-53.58%
BOCES SERVICES				
Insurance Management #1	23,359	23,359		
Administrative Charge	226,994	226,408	-586	-0.26%
	<u>\$250,353</u>	<u>\$249,767</u>	-586	-0.23%
<u>TOTAL: SPECIAL ITEMS</u>	\$533,076	\$503,634	-29,442	-5.52%
TOTAL: GENERAL SUPPORT #2	\$4,275,763	\$4,276,556	793	0.02%

#1 NOTES: BOCES Risk and Health Insurances Management services coordinate Putnam Valley's participation in self insurance programs in the areas of Health and Medical, Workers' Compensation, and General Liability.

#2 NOTES: GENERAL SUPPORT is a summary of the Board of Education, Central Administration, Finance, Central Services and Special Items functions.

INSTRUCTION

<u>ADMINISTRATION AND IMPROVEMENT</u>	<u>ADJUSTED</u> <u>2009-10</u>	<u>PROPOSED</u> <u>2010-11</u>	<u>BUDGET TO</u> <u>BUDGET</u> <u>CHANGES</u>	<u>Percent</u> <u>Differences</u>
SUPERVISION				
SALARIES: School Building Administrators				
High School Principal	159,891	167,727	7,836	4.90%
Assistant High School Principal	145,786	149,995	4,209	2.89%
Middle School Principal	164,916	169,699	4,783	2.90%
Assistant Middle School Principal	126,881	133,703	6,822	5.38%
Elementary School Principal	156,540	161,131	4,591	2.93%
Assistant To The Elementary School Principal	103,250	103,250		
TOTAL: INSTRUCTIONAL SALARIES	<u>\$857,264</u>	<u>\$885,505</u>	28,241	3.29%
SALARIES: NON-INSTRUCTIONAL				
School Office Clerical: HS, MS, ES	416,640	446,127	29,487	7.08%
Clerical Overtime / Substitutes / Receiving	41,400	41,400		
TOTAL: NON INSTRUCTIONAL SALARIES	<u>\$458,040</u>	<u>\$487,527</u>	29,487	6.44%
CONTRACTUAL EXPENSES				
Photocopying: District Wide	91,000	91,000		
School Communications: Postage & Printing	55,100	55,100		
Teacher Recruitment Advertising	18,000	18,000		
School Resource Officers	56,000	56,000		
High School: General Contractual Expenses	1,977	1,977		
Middle School: General Contractual Expenses	2,000	2,000		
Elementary School: General Contractual Expenses	2,421	2,421		
	<u>\$226,498</u>	<u>\$226,498</u>		
MATERIALS & SUPPLIES				
High School	7,539	7,539		
Materials & Supplies Include: graduation supplies, report cards, paper, general office supplies, etc.	<u>\$7,539</u>	<u>\$7,539</u>		
TOTAL: Supervision	\$1,549,341	\$1,607,069	57,728	3.73%

<u>INSTRUCTIONAL IMPROVEMENT</u>	<u>ADJUSTED</u> <u>2009-10</u>	<u>PROPOSED</u> <u>2010-11</u>	<u>BUDGET TO</u> <u>BUDGET</u> <u>CHANGES</u>	<u>Percent</u> <u>Differences</u>
IN-SERVICE TRAINING & CURRICULUM DEVELOPMENT				
SALARIES: INSTRUCTIONAL				
In-Service Training	133,047	60,000	-73,047	-54.90%
CONTRACTUAL EXPENSES #1	30,000	30,000		
Includes:				
Staff Development Courses				
Travel & Conferences				
Consultants				
Mentoring				
BOCES SERVICES #2				
Consultant Services; Staff Development	21,979	21,979		
Teacher Center	5,000	5,000		
	<u>\$26,979</u>	<u>\$26,979</u>		
MATERIALS & SUPPLIES	2,000	2,000		
TOTAL: Curriculum Development & In-Service Training	\$192,026	\$118,979	-73,047	-38.04%
#1 NOTES: The in-service and staff development budget supports all district personnel.				
#2 NOTES: Services through BOCES are eligible for BOCES Aid at 50% on average.				
<u>TOTAL: ADMINISTRATION AND IMPROVEMENT</u>	\$1,741,367	\$1,726,048	-15,319	-0.88%

NOTE: ADMINISTRATION AND IMPROVEMENT includes the Inservice Training and School Supervision functions.

<u>TEACHING - REGULAR SCHOOL</u>	<u>ADJUSTED</u>	<u>PROPOSED</u>	<u>BUDGET TO</u>	<u>Percent</u>
	<u>2009-10</u>	<u>2010-11</u>	<u>BUDGET</u>	<u>Differences</u>
			<u>CHANGES</u>	
INSTRUCTIONAL SALARIES				
Teachers: Kindergarten	284,008	287,099	3,091	1.09%
Elementary School Teachers: 1 - 4	3,270,527	3,129,036	-141,491	-4.33%
Middle School Teachers: 5 - 8	3,398,998	3,243,159	-155,839	-4.58%
High School Teachers: 9 - 12	3,626,407	3,719,315	92,908	2.56%
	<u>\$10,579,940</u>	<u>\$10,378,609</u>	-201,331	-1.90%
Substitute Teachers				
District Wide: Extended Term Leaves and Daily Substitutes	200,000	200,000		
Additional Instructional Salary Provisions: Includes; K-12 Coordinators, Committee Assignments, Team Leaders, Test Proctors, etc.	191,032	161,032	-30,000	-15.70%
Additional Credit Hours & Salary Schedule Upgrades Earned During The Year	100,000	100,000		
Total: Instructional Salaries	\$11,070,972	\$10,839,641	-231,331	-2.09%
NON-INSTRUCTIONAL SALARIES				
Teacher Aides:	236,852	250,558	13,706	5.79%
Monitors: Elementary & Middle Schools	250,089	260,051	9,962	3.98%
Total: Non Instructional Salaries	\$486,941	\$510,609	23,668	4.86%

<u>TEACHING - REGULAR SCHOOL</u>	<u>ADJUSTED</u> <u>2009-10</u>	<u>PROPOSED</u> <u>2010-11</u>	<u>BUDGET TO</u> <u>BUDGET</u> <u>CHANGES</u>	<u>Percent</u> <u>Differences</u>
CONTRACTUAL EXPENSES #1				
High School	262	262		
Middle School	8,500	8,500		
Elementary School	4,516	4,516		
Data Warehousing / Tech-Paths	25,000	25,000		
District: Testing Services	25,000	25,000		
School Communications	16,100	16,100		
Student Accident Insurance	12,290	12,290		
Student Information Systems: Annual License / Support / Training (PowerSchool)	21,086	21,086		
Cooperative Services	7,250	7,250		
Instructional Equipment Maintenance Contracts and Repair	30,000	30,000		
	<u>\$150,004</u>	<u>\$150,004</u>		
TUITIONS:				
Homebound / Hospitalized / Tutors	25,000	25,000		
Foster Tuitions	55,000	55,000		
	<u>\$80,000</u>	<u>\$80,000</u>		
#1 NOTES: Contractual Expenses include items such as book rebinding, equipment repairs, and equipment repairs.				
MATERIALS & SUPPLIES #4				
High School	119,271	119,271		
Middle School	136,589	136,589		
Elementary School	89,890	89,890		
District Testing Materials	12,000	12,000		
District Curriculum Supplies	4,500	4,500		
	<u>\$362,250</u>	<u>\$362,250</u>		

<u>TEACHING - REGULAR SCHOOL</u>	<u>ADJUSTED 2009-10</u>	<u>PROPOSED 2010-11</u>	<u>BUDGET TO BUDGET CHANGES</u>	<u>Percent Differences</u>
TEXTBOOKS #2				
High School	22,145	22,145		
Middle School	31,000	31,000		
Elementary School	45,390	45,390		
Special Education	3,143	3,143		
Non-Public Schools	14,000	14,000		
	<u>\$115,678</u>	<u>\$115,678</u>		
#4 NOTES: Materials and Supplies are for basic classroom supplies such as paper, markers, pencils, pens, etc. as well as supplies for special areas such as art, music, science, math, and physical education.				
#2 NOTES: Textbook expenditures are offset by \$115,678 in Textbook Aid at \$58.25 per resident pupil.				
BOCES SERVICES #1				
Regional Alternative High School	104,724	104,724		
College Conference	2,980	2,980		
High School TECH CENTER Regular Course:	506,661	582,549	75,888	14.98%
Girl's Choices	1,500	1,500		
State Reporting Compliance	26,389	26,389		
Arts in Education	7,000	7,000		
Standards Assessment	4,500	4,500		
Regional Summer School	14,000	14,000		
Future School Leaders	20,000	0	-20,000	
Science 21 Curriculum Training	6,000	6,000		
Science 21 Instructional Materials & Kits	16,300	16,300		
Destination Imagination	7,500	7,500		
Recruitment and Certification Services	33,130	33,130		
Environmental Education; Non-participant maintenance charge	3,787	3,787		
Curriculum Center	9,504	9,504		
Laminating, Graphics, Copying Services	1,500	1,500		
Total: Boces Services	<u>\$765,475</u>	<u>\$821,363</u>	55,888	7.30%
<u>TOTAL: TEACHING REGULAR SCHOOL</u>	\$13,031,320	\$12,879,545	-151,775	-1.16%

#1 NOTES: Services through BOCES are eligible for BOCES Aid at 50% on average.

<u>SPECIAL APPORTIONMENT PROGRAMS</u>	<u>ADJUSTED 2009-10</u>	<u>PROPOSED 2010-11</u>	<u>BUDGET TO BUDGET CHANGES</u>	<u>Percent Differences</u>
PUPILS WITH HANDICAPPING CONDITIONS				
SALARIES: INSTRUCTIONAL: Teacher Salaries	2,879,447	2,853,180	-26,267	-0.91%
Director of Special Education & PPS (0.5 FTE) #1	68,403	68,403		
	<u>\$2,947,850</u>	<u>\$2,921,583</u>	-26,267	-0.89%
SALARIES: NON-INSTRUCTIONAL				
Teacher Aides Includes: New Horizons / Substitutes	796,067	810,142	14,075	1.77%
Clerical Support Includes: Clerical Overtime / Substitutes	116,825	113,244	-3,581	-3.07%
	<u>\$912,892</u>	<u>\$923,386</u>	10,494	1.15%
#1 NOTES: The Director of Special Education's duties are assigned 0.5 in Special Education and 0.5 in Pupil Personnel Services. Administrative salaries for next year have not been established at this time.				
CONTRACTUAL EXPENSES:				
General Contractual: New Horizons / Dues / Misc.	15,384	15,384		
Consultant Therapists for Evaluations, Physical Therapy,	343,200	343,200		
	<u>\$358,584</u>	<u>\$358,584</u>		
TUITION:				
Public School Placements	161,685	161,685		
Private Special Schools: Tuition & Maintenance	544,644	544,644		
Tuition: Spcl Ed Homebound / Hospitalized / Tutoring	10,395	10,395		
	<u>\$716,724</u>	<u>\$716,724</u>		
MATERIALS & SUPPLIES	14,805	14,805		
General classroom supplies				

<u>SPECIAL APPORTIONMENT PROGRAMS</u> <u>PUPILS WITH HANDICAPPING CONDITIONS</u>	<u>ADJUSTED</u> <u>2009-10</u>	<u>PROPOSED</u> <u>2010-11</u>	<u>BUDGET TO</u> <u>BUDGET</u> <u>CHANGES</u>	<u>Percent</u> <u>Differences</u>
BOCES SERVICES				
SPECIAL EDUCATION				
Communications, Language, Academic, Social Skills	106,215	106,215		
Learning Center - Option 3; 6-1-1	378,937	378,937		
Regional Alternative High School For Disabled	85,132	85,132		
Multiple Disabilities Plus Aide	479,271	479,271		
Walkabout	21,215	21,215		
Psychiatric Consultation	19,478	19,478		
Southern Westchester Cross Contract Programs	28,569	28,569		
Consultant Teacher Services	5,874	5,874		
Shared Teacher Services	79,549	79,549		
Physical Therapy / Occupational Therapy / Consultant Services	100,843	100,843		
Extended School Year Program	46,031	46,031		
Total: Boces Services	1,351,114	1,351,114		
TOTAL: Pupils With Handicapping Conditions	\$6,301,969	\$6,286,196	-15,773	-0.25%
<u>TOTAL:</u> <u>SPECIAL APPORTIONMENT PROGRAMS</u>	\$6,301,969	\$6,286,196	-15,773	-0.25%

<u>INSTRUCTIONAL MEDIA</u>	<u>ADJUSTED 2009-10</u>	<u>PROPOSED 2010-11</u>	<u>BUDGET TO BUDGET CHANGES</u>	<u>Percent Differences</u>
SCHOOL LIBRARIES				
SALARIES: INSTRUCTIONAL				
Elementary and High School Librarians	178,788	183,258	4,470	2.50%
SALARIES: NON-INSTRUCTIONAL				
ES Library Teacher Aide	31,409	32,631	1,222	3.89%
BOCES SERVICES				
Professional Library, Library Automation, Library Database, Training	16,164	16,164		
Audio-Visual Repairs	4,000	4,000		
	<u>\$20,164</u>	<u>\$20,164</u>		
MATERIALS & SUPPLIES #1				
High School	30,500	30,500		
Middle School	10,900	10,900		
Elementary School	18,779	18,779		
	<u>\$60,179</u>	<u>\$60,179</u>		
TOTAL: School Libraries & Educational Television	\$290,540	\$296,232	5,692	1.96%
#1 NOTES: Materials and Supplies include library books, subscriptions, CD's, DVD's, etc.				

<u>INSTRUCTIONAL MEDIA</u> <u>COMPUTER EDUCATION</u>	<u>ADJUSTED</u> <u>2009-10</u>	<u>PROPOSED</u> <u>2010-11</u>	<u>BUDGET TO</u> <u>BUDGET</u> <u>CHANGES</u>	<u>Percent</u> <u>Differences</u>
SALARIES: INSTRUCTIONAL				
Elementary School: 1.0 FTE Middle School: 0.0 FTE High School: 1.0 FTE	314,528	204,948	-109,580	-34.84%
Assistant Superintendent for Finance and Technology (0.25 FTE)	48,399	48,399		
	<u>\$362,927</u>	<u>\$253,347</u>	-109,580	-30.19%
SALARIES: NON-INSTRUCTIONAL:	197,069	206,240	9,171	4.65%
Computer / Technical Specialists: District 1.0 FTE, HS 1.0 FTE, MS 1.0 FTE, ES 1.0 FTE Plus \$16,000 Summer Work				
CONTRACTUAL EXPENSES				
High School	1,400	1,400		
Elementary School	526	526		
Internet Communications and Services	53,727	53,727		
	<u>\$55,653</u>	<u>\$55,653</u>		
SOFTWARE State Aided #1				
High School	4,000	4,000		
Middle School:	6,200	6,200		
Elementary School:	3,158	3,158		
Special Education	4,410	4,410		
	<u>\$17,768</u>	<u>\$17,768</u>		
BOCES SERVICES #2				
Computer Technology Support and Repairs	173,904	173,904		
Computer Equipment Installment Purchase Agreement	442,000	442,000		
#2 NOTES: BOCES expenses are offset by \$350,000 in State Aid.	<u>\$615,904</u>	<u>\$615,904</u>		
MATERIALS & SUPPLIES				
High School	30,000	30,000		
Middle School	10,000	10,000		
Elementary School	2,300	2,300		
Special Education	1,070	1,070		
	<u>\$43,370</u>	<u>\$43,370</u>		
TOTAL: Computer Education	\$1,292,691	\$1,192,282	-100,409	-7.77%
TOTAL: INSTRUCTIONAL MEDIA	\$1,583,231	\$1,488,514	-94,717	-5.98%
#1 NOTES: The district is expected to receive \$41,000 in Software & Technology Aid.				
#2 NOTES: Technology Services through BOCES are eligible for BOCES Aid at about 60%.				

<u>PUPIL SERVICES</u>	<u>ADJUSTED 2009-10</u>	<u>PROPOSED 2010-11</u>	<u>BUDGET TO BUDGET CHANGES</u>	<u>Percent Differences</u>
GUIDANCE				
SALARIES: INSTRUCTIONAL Guidance Counselors	428,769	393,765	-35,004	-8.16%
SALARIES: NON-INSTRUCTIONAL High School Clerical Includes summer work	68,387	74,246	5,859	8.57%
BOCES SERVICES Diagnostic & Prescriptive Services	33,000	33,000		
MATERIALS & SUPPLIES High School Middle School	4,000 700	4,000 700		
	<u>\$4,700</u>	<u>\$4,700</u>		
TOTAL: Guidance	\$534,856	\$505,711	-29,145	-5.45%
HEALTH SERVICES				
SALARIES: NON-INSTRUCTIONAL Nurses; Shared Health Office Assistant; and Summer Work	206,475	219,095	12,620	6.11%
CONTRACTUAL EXPENSES Payments to Other Districts for Health Service Provided to Resident Pupils	115,000	115,000		
MATERIALS & SUPPLIES: First Aid Supplies High School Middle School Elementary School	2,500 2,120 1,750	2,500 2,120 1,750		
	<u>\$6,370</u>	<u>\$6,370</u>		
TOTAL: Health Services	\$327,845	\$340,465	12,620	3.85%

<u>PUPIL SERVICES</u>	<u>ADJUSTED 2009-10</u>	<u>PROPOSED 2010-11</u>	<u>BUDGET TO BUDGET CHANGES</u>	<u>Percent Differences</u>
PSYCHOLOGICAL SERVICES				
SALARIES: INSTRUCTIONAL School Psychologists	176,772	181,191	4,419	2.50%
TOTAL: Psychological Services	\$176,772	\$181,191	4,419	2.50%
PUPIL PERSONNEL SERVICES				
SALARIES: INSTRUCTIONAL:				
Director of PPS & Special Education (0.5 FTE)	66,250	68,403	2,153	3.25%
Social Worker	101,524	104,514	2,990	2.95%
Summer CSE Meetings and Evaluations	19,106	19,106		
	\$186,880	\$192,023	5,143	2.75%
SALARIES: NON-INSTRUCTIONAL Clerical Support (0.5 FTE)	35,366	25,796	-9,570	-27.06%
#2 NOTES: The Director of Special Education's duties are assigned 0.5 in Special Education and 0.5 in Pupil Personnel Services. Administrative salaries for next year have not been established at this time.				
CONTRACTUAL EXPENSES	1,323	1,323		
Home and Hospital Instruction	19,556	19,556		
BOCES SERVICES	32,302	32,302		
Therapists; IEP Direct				
MATERIALS & SUPPLIES #3	13,341	13,341		
#2 NOTES: Materials and Supplies include general office supplies, computer paper, supplies for counselors, subscriptions, computer software, etc.				
TOTAL: Pupil Personnel Services	\$288,768	\$284,341	-4,427	-1.53%

PUPIL SERVICES:	PUPIL ACTIVITIES	ADJUSTED 2009-10	PROPOSED 2010-11	BUDGET TO BUDGET CHANGES	Percent Differences
Co-curricular Activities					
SALARIES: INSTRUCTIONAL					
High School Club Advisors & Chaperones		77,200	77,200		
Middle School Club Advisors & Chaperones		39,716	39,716		
Performing Arts: Theatre Productions and Shows		36,727	36,727		
		<u>\$153,643</u>	<u>\$153,643</u>		
CONTRACTUAL EXPENSES					
District Performing Arts: NYSSMA Fees / Musical Instrument Rentals & Repair		10,600	10,600		
MATERIALS & SUPPLIES					
Performing Arts: Theatre Productions and Shows; Fall Drama / Spring Musical		36,005	36,005		
High School Clubs		6,000	6,000		
Middle School Clubs		1,500	1,500		
District Support Clubs		5,000	5,000		
		<u>\$48,505</u>	<u>\$48,505</u>		
TOTAL: Co-Curricular Activities		\$212,748	\$212,748		
Interscholastic Athletics					
SALARIES:					
Athletics Director: 1.0 FTE		110,000	110,000		
Coaches Salaries		329,990	316,500	-13,490	-4.09%
Athletic Trainer, Fitness Supervisor, Chaperones, Intramurals		67,820	49,310	-18,510	-27.29%
Clerical Support (1.0 FTE)		57,044	62,139	5,095	8.93%
		<u>\$564,854</u>	<u>\$537,949</u>	<u>-26,905</u>	<u>-4.76%</u>
EQUIPMENT / DURABLE SUPPLIES		6,000	6,000		
CONTRACTUAL EXPENSES					
Inter-Scholastic Athletics Transportation		99,570	82,420	-17,150	-17.22%
General Contractual		55,550	55,550		
BOCES SERVICES: Officials and Coordinator		79,848	79,848		
MATERIALS & SUPPLIES:					
Athletics Supplies - All Sports and Intramurals		80,800	50,850	-29,950	-37.07%
TOTAL: Interscholastic Athletics		\$886,622	\$812,617	-74,005	-8.35%
TOTAL: PUPIL SERVICES		\$2,427,611	\$2,337,073	-90,538	-3.73%
TOTAL: INSTRUCTION #1		\$25,085,498	\$24,717,376	-368,122	-1.47%

#1 NOTES: TOTAL INSTRUCTION summarizes the following functions; Administration and Improvement, Teaching Regular School, Special Education Programs, Instructional Media, and Pupil Services.

PUPIL TRANSPORTATION

	<u>ADJUSTED</u> <u>2009-10</u>	<u>PROPOSED</u> <u>2010-11</u>	<u>BUDGET TO</u> <u>BUDGET</u> <u>CHANGES</u>	<u>Percent</u> <u>Differences</u>
SALARIES: NON-INSTRUCTIONAL: Includes				
Director of Operations (0.5 FTE) #1 The current salary is \$ 103,480	55,239	55,239		
Head Bus Driver (1.0 FTE)	72,683	76,819	4,136	5.69%
Clerical; Drivers; Mechanic; Monitors	913,067	964,463	51,396	5.63%
Overtime	11,249	11,249		
Substitutes	2,163	2,163		
Overtime and Substitutes are used to cover absences, extended illness, cover bus runs necessitated by inclement weather, bus delays, early dismissals, and other transportation needs as they arise.	<u>1,054,401</u>	<u>1,109,933</u>	55,532	5.27%
 #1 NOTES: The responsibilities of the Director of Operations are distributed (0.5) Operations & Maintenance and (0.5) Transportation. Administrative salaries for next year have not been established at this time.				
 EQUIPMENT / DURABLE SUPPLIES				
Replacement radios and bus camera systems	7,500	7,500		
 CONTRACTUAL EXPENSES				
Meteorological Forecasting Services	2,303	2,303		
Other Contractual Expenses: Tolls, Fingerprinting, Mileage, Consultants	5,050	5,050		
Vehicle Insurance	26,000	26,000		
Mandated Driver Medical Examinations and Drug Testing	2,000	2,000		
Bus Repairs	16,068	16,068		
Bus Safety Education and State Mandated Certifications	3,800	3,800		
	<u>\$55,221</u>	<u>\$55,221</u>		
 MATERIALS & SUPPLIES				
General Office	1,441	1,441		
Vehicle Materials, Supplies, Handtools, Tires, Parts, Oil, Bus Parts	48,186	48,186		
Gasoline and Diesel	210,000	210,000		
State Contract: Gasoline and Diesel fuel				
	<u>\$259,627</u>	<u>\$259,627</u>		
 Special Private School				
Transportation for disabled pupils attending private special schools; and summer transportation	12,225	12,225		
 Transportation Contract #2				
Regular Runs: 18 Buses: 66 passenger 2 Vans: 20 passenger Late Bus Runs	1,130,777	1,130,777		
 #2 NOTES: The transportation contract figure is the current contract extended to next year with a projected 0.00 % C.P.I. increase for 2010-2011.				
 TOTAL: PUPIL TRANSPORTATION	 \$2,519,751	 \$2,575,283	 55,532	 2.20%

UNDISTRIBUTED

EMPLOYEE BENEFITS ##	ADJUSTED 2009-10	PROPOSED 2010-11	BUDGET TO BUDGET CHANGES	Percent Differences
STATE RETIREMENT	517,609	710,073	192,464	37.18%
TEACHERS' RETIREMENT	1,358,282	1,780,045	421,763	31.05%
SOCIAL SECURITY AND MEDICARE	1,942,993	1,952,220	9,227	0.47%
WORKERS' COMPENSATION	156,628	157,020	392	0.25%
LIFE INSURANCE	19,587	18,672	-915	-4.67%
UNEMPLOYMENT INSURANCE	40,000	40,000		
HOSPITAL AND MEDICAL INSURANCE	4,197,010	4,445,240	248,230	5.91%
UNION WELFARE BENEFITS	394,500	387,000	-7,500	-1.90%
TOTAL: Employee Benefits	\$8,626,609	\$9,490,270	863,661	10.01%

NOTES:

The State Comptroller has mandated the accrual of all retirement contributions.

State Retirement contributions are made by the district for member employees at various contribution levels for salaries earned between April 1, 2010 and March 31, 2011. The rate is projected to be 11.50% of payroll on average.

Teacher Retirement contributions estimated at 8.62% of payroll are made by the district for member employees based on salaries earned between July 1, 2010 and June 30, 2011.

The FICA rate for 2010 remains at 7.65% while the maximum wage base for Social Security is unchanged at \$ 106,800. The medicare portion (1.45%) will continue to be assessed without limits on the salary base. The 2011 Social Security wage base is not set at this time.

The Putnam Valley School District is self insured through the Westchester Putnam School Cooperative Workers Compensation Plan. This is the premium determined by an independent actuarial firm based on salaries and loss experience.

Eligible employees are provided with term life insurance at \$7,500; Administrators are insured at varied amounts.

Eligible employees and retirees receive individual or family hospital and medical insurance. Premiums will increase 3.0% next year.

Eligible retirees also receive medicare medical premium reimbursements.

Welfare benefit contributions of \$1,500 are made on behalf of each eligible employee.

	<u>ADJUSTED 2009-10</u>	<u>PROPOSED 2010-11</u>	<u>BUDGET TO BUDGET CHANGES</u>	<u>Percent Differences</u>
INTERFUND TRANSFER				
Special Aid Fund: District Share of Extended School Year Programs	40,000	60,000	20,000	50.00%
	<u>\$40,000</u>	<u>\$60,000</u>	20,000	50.00%
INTERFUND TRANSFER				
DEBT SERVICE FUND				
2000 New High School	1,757,546	1,560,675	-196,871	-11.20%
1998 MS Reconstruction	240,253	240,253		
Bus Project Bond Anticipation Notes	104,743	104,743		
2005 MS / ES Reconstruction	878,800	882,000	3,200	0.36%
	<u>\$2,981,342</u>	<u>\$2,787,671</u>	-193,671	-6.50%
TOTAL: UNDISTRIBUTED	\$11,647,951	\$12,337,941	689,990	5.92%
<u>TOTAL: GENERAL FUND</u>	\$43,528,963	\$43,907,156	378,193	0.87%

	<u>ADJUSTED 2009-10</u>	<u>PROPOSED 2010-11</u>	<u>BUDGET TO BUDGET CHANGES</u>	<u>Percent Differences</u>
REVENUES				
Appropriated Fund Balance	350,000	1,100,000	750,000	214.29%
Real Property Tax Levy	33,506,397	33,831,726	325,329	0.97%
Local Non-Tax Sources	605,388	583,837	-21,551	-3.56%
State & Federal Sources	9,067,178	8,391,593	-675,585	-7.45%
Total	\$43,528,963	\$43,907,156	378,193	0.87%
EXPENDITURES				
GENERAL SUPPORT				
Board of Education	29,100	29,100		
Central Administration	447,092	453,044	5,952	1.33%
Finance	605,445	618,794	13,349	2.20%
Staff	247,547	248,492	945	0.38%
Central Services	2,413,503	2,423,492	9,989	0.41%
Special Items	533,076	503,634	-29,442	-5.52%
	<u>4,275,763</u>	<u>4,276,556</u>	793	0.02%
INSTRUCTION				
Instructional Improvement	1,741,367	1,726,048	-15,319	-0.88%
Teaching: Regular School	13,031,320	12,879,545	-151,775	-1.16%
Special Apportionment Programs	6,301,969	6,286,196	-15,773	-0.25%
Instructional Media	1,583,231	1,488,514	-94,717	-5.98%
Pupil Services	2,427,611	2,337,073	-90,538	-3.73%
	<u>25,085,498</u>	<u>24,717,376</u>	<u>-368,122</u>	<u>-1.47%</u>
TRANSPORTATION				
Pupil Transportation	2,519,751	2,575,283	55,532	2.20%
COMMUNITY SERVICES				
Community Services	0	0		
UNDISTRIBUTED				
Employee Benefits	8,626,609	9,490,270	863,661	10.01%
Debt Service	2,981,342	2,787,671	-193,671	-6.50%
Interfund Transfers	40,000	60,000	20,000	50.00%
	<u>11,647,951</u>	<u>12,337,941</u>	<u>689,990</u>	<u>5.92%</u>
TOTAL: GENERAL FUND	\$43,528,963	\$43,907,156	378,193	0.87%