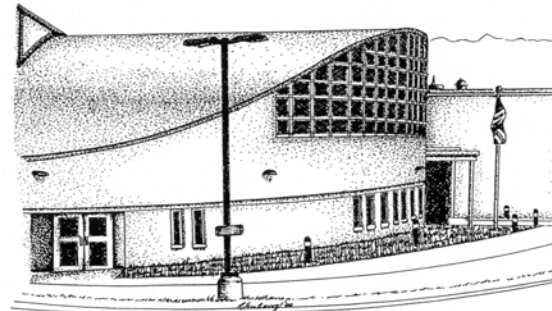
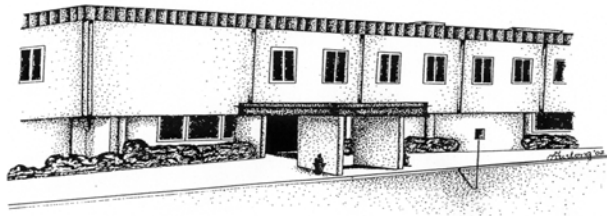


Putnam Valley CSD

Five Year Budget Projections

15 December 2011



Budget Projection Parameters

CAUTION !!

The numbers you are about to see are based on the extensive use of

Crystal Ball Estimates

Budget Projection Parameters

Revenues

- Assume State Aid to stay the same
 - Iffy during times of State deficits
- Assume Non-Tax Revenues to stay the same

- Assume sustainability of \$925,000 in appropriated Fund Balance in future years
 - Each budget assumes the fiscal year end results in not using, or use minimally, the \$925,000

Budget Projection Parameters

Revenues

- Assume no additions to the ERS Retirement Reserve
- Assume no additions to the unappropriated Fund Balance
- Increasingly more difficult to generate any new fund balance

Budget Projection Parameters

Expense

- Assumes following increases for:
 - PVAA Salaries 3.25%
 - Teacher Salaries 3.25%
 - CSEA Salaries 3.0%

- Assumes CPI increases (3.5%) for:
 - General Contractual
 - SE Therapists
 - Tuitions

Budget Projection Parameters

Expense

- Assumes CPI increases (3.5%) for:
 - Contract Transportation
 - Petroleum Products: Gas, Diesel, Oil
 - Rubbish Removal
 - School Maintenance
 - Liability Insurance

- Health & Hospital Insurance increases 4.0%

Budget Projection Parameters

Expense

- Assumes no increases for:
 - Supplies
 - Workers' Compensation
 - Life Insurance Premiums
 - Unemployment
 - Union Welfare payments

- Actual scheduled Debt Service

Budget Projection Parameters

Expense

- Assumes CPI increases (3.5%) for ERS and TRS Retirement Rates.
 - Assumes retirement systems will earn more in investments; assuming Wall Street posts gains
 - Current velocity of rate increases of 16% for ERS and 12.5% for TRS are unsustainable both politically and economically

Budget Projection Bottom Lines

- Budget increases are in the low 3% range
- Tax levy increases are in the low 4% range
 - Assuming nothing is done each year to cap the increases at 2.0%
- The cumulative GAP between the tax levies left uncapped and the 2.0% CAP mushrooms from \$1.6M in 2012-13 to \$5.8M at the end of 5 years.
- Yet we have only \$2.8M fund balance.

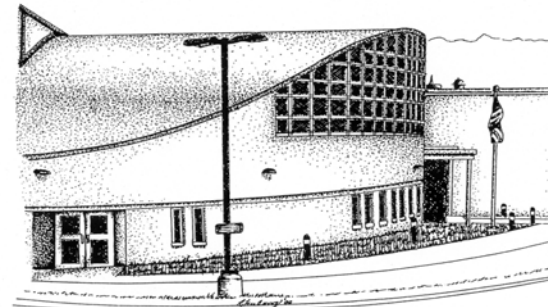
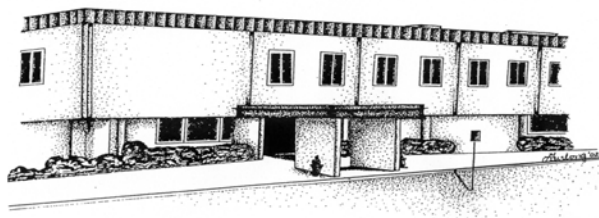
Budget Projection Bottom Lines

- Action must be taken:
 - Reduce spending even more
 - Funding gaps
 - \$1.6M FY2013, \$900K FY2014, \$600K FY2015, \$800K FY2016, \$900K FY2017, \$950K FY 2018
 - Use fund balance prudently when all else fails

Putnam Valley CSD

Five Year Budget Projections

15 December 2011



GENERAL FUND REVENUES	ADJUSTED 2011-12	PROPOSED 2012-13	PROJECTED YEAR 1	PROJECTED YEAR 2	PROJECTED YEAR 3	PROJECTED YEAR 4	PROJECTED YEAR 5
MISCELLANEOUS							
Employee Share of Health Insurance Premiums	170,000	227,600	236,704	246,172	256,019	266,260	276,910
Refunds of Prior Year Expenditures	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Other Unclassified Revenue:	20,000	20,000	20,000	20,000	20,000	20,000	20,000
	0	0	0	0	0	0	0
Total: Miscellaneous	\$290,000	\$347,600	\$356,704	\$366,172	\$376,019	\$386,260	\$396,910
STATE SOURCES							
Basic Formula Aid	8,697,824	8,339,819	8,339,819	8,339,819	8,339,819	8,339,819	8,339,819
Boces Aid	1,289,608	979,338	979,338	979,338	979,338	979,338	979,338
Textbook Aid	0	0	0	0	0	0	0
Computer Software Aid	153,879	153,879	153,879	153,879	153,879	153,879	153,879
Library Materials Aid	0	0	0	0	0	0	0
Other State Aid Adjustments: DRA, GEA, ARRA, FMAP & GAP Elimination	(1,025,483)	(1,025,483)	(1,025,483)	(1,025,483)	(1,025,483)	(1,025,483)	(1,025,483)
Total: State Sources	\$9,115,828	\$8,447,553	\$8,447,553	\$8,447,553	\$8,447,553	\$8,447,553	\$8,447,553
* SUBTOTAL:							
* GENERAL FUND REVENUES	\$43,971,512	\$45,572,793	47,252,487.00	48,626,870.00	50,266,864.00	51,976,988.00	53,764,368.00
** TOTAL:							
** GENERAL FUND REVENUES	\$43,971,512	\$45,572,793	\$47,252,487	\$48,626,870	\$50,266,864	\$51,976,988	\$53,764,368
APPROPRIATED RESERVE							
Appropriated Fund Balance	\$925,000	\$925,000	\$925,000	\$925,000	\$925,000	\$925,000	\$925,000
## Note: The use of \$925,000 is predicated on the ASSUMPTION that each budget year is able to continually replenish this amount.							
*** GRAND TOTAL:							
*** GENERAL FUND REVENUES	\$44,896,512	\$46,497,793	\$48,177,487	\$49,551,870	\$51,191,864	\$52,901,988	\$54,689,368

GENERAL FUND REVENUES	ADJUSTED 2011-12	PROPOSED 2012-13	PROJECTED YEAR 1	PROJECTED YEAR 2	PROJECTED YEAR 3	PROJECTED YEAR 4	PROJECTED YEAR 5
STATE SOURCES: STATE AID DETAIL	SA111-2 Enacted State Budget	Preliminary Estimate	Assume Same State Aid	Assume Same State Aid	Assume Same State Aid	Assume Same State Aid	Assume Same State Aid
BASIC FORMULA							
Foundation Aid	3,730,367	3,730,367	3,730,367	3,730,367	3,730,367	3,730,367	3,730,367
Full Day Kindergarten Conversion Aid	358,005	0	0	0	0	0	0
Special Ed. District Share Deduction	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)
Building Aid	1,105,837	1,105,837	1,105,837	1,105,837	1,105,837	1,105,837	1,105,837
Transportation Aid	1,348,921	1,348,921	1,348,921	1,348,921	1,348,921	1,348,921	1,348,921
High Cost Aid, Public & Private School Excess Cost Aid	1,262,273	1,262,273	1,262,273	1,262,273	1,262,273	1,262,273	1,262,273
Computer Hardware and Technology	16,860	16,860	16,860	16,860	16,860	16,860	16,860
CATEGORICAL AIDS:							
Software, Library & Textbook Aid	153,879	153,879	153,879	153,879	153,879	153,879	153,879
High Tax Aid	925,561	925,561	925,561	925,561	925,561	925,561	925,561
Boces Services Aid	1,289,608	979,338	979,338	979,338	979,338	979,338	979,338
Other State Aid Adjustments: DRA, GEA, ARRA, FMAP & GAP Elimination	(1,025,483)	(1,025,483)	(1,025,483)	(1,025,483)	(1,025,483)	(1,025,483)	(1,025,483)
Sub-Total: State Sources	9,115,828	8,447,553	8,447,553	8,447,553	8,447,553	8,447,553	8,447,553
TOTAL: STATE SOURCES	\$9,115,828	\$8,447,553	8,447,553	8,447,553	8,447,553	8,447,553	8,447,553

GENERAL SUPPORT

BOARD OF EDUCATION	ADJUSTED 2011-12	PROPOSED 2012-13	PROJECTED YEAR 1	PROJECTED YEAR 2	PROJECTED YEAR 3	PROJECTED YEAR 4	PROJECTED YEAR 5
CONTRACTUAL EXPENSES Mandated Training Workshops, Postage, Printing, & Miscellaneous Expenses	4,400	4,400	4,554	4,713	4,878	5,049	5,226
MATERIALS & SUPPLIES General Office Supplies	1,400	1,400	1,400	1,400	1,400	1,400	1,400
Total: Board of Education	\$5,800	\$5,800	\$5,954	\$6,113	\$6,278	\$6,449	\$6,626
DISTRICT CLERK District Clerk Salary #1	11,440	11,440	11,783	12,136	12,500	12,875	13,261
Material & Supplies; Postage	1,500	1,500	1,500	1,500	1,500	1,500	1,500
Total: District Clerk	\$12,940	\$12,940	\$13,283	\$13,636	\$14,000	\$14,375	\$14,761
#1 NOTES: The District Clerk's salary for next year has not been determined at this time.							
DISTRICT MEETINGS							
CONTRACTUAL EXPENSES Legal Advertisements, Printing, etc. Voting Expenses Election Staff	10,000	10,000	10,350	10,712	11,087	11,475	11,877
Materials & Supplies	800	800	800	800	800	800	800
Total: District Meetings	\$10,800	\$10,800	\$11,150	\$11,512	\$11,887	\$12,275	\$12,677
TOTAL: BOARD OF EDUCATION	\$29,540	\$29,540	\$30,387	\$31,261	\$32,165	\$33,099	\$34,064

	<u>ADJUSTED 2011-12</u>	<u>PROPOSED 2012-13</u>	<u>PROJECTED YEAR 1</u>	<u>PROJECTED YEAR 2</u>	<u>PROJECTED YEAR 3</u>	<u>PROJECTED YEAR 4</u>	<u>PROJECTED YEAR 5</u>
CENTRAL ADMINISTRATION							
CHIEF SCHOOL ADMINISTRATOR							
SALARIES: INSTRUCTIONAL #1							
Superintendent of Schools and Assistant Superintendent The Assistant Superintendent position is vacant and will not be filled. (0.5 FTE) #2	221,500	221,500	228,699	236,132	243,806	251,730	259,911
SALARIES: NON-INSTRUCTIONAL							
Secretarial / Clerical / Administrative Assistant (2.0 FTE Total) Includes Overtime / Substitutes	145,698	146,451	150,845	155,370	160,031	164,832	169,777
EQUIPMENT / DURABLE SUPPLIES	0	0	0	0	0	0	0
CONTRACTUAL EXPENSES: Includes expenses such as Postage Conferences, Workshops & In-District Travel Association Dues & Memberships Consultant Superintendent Consultants Equipment Repair and Service Contracts BOCES Services	13,600	13,600	14,076	14,569	15,079	15,607	16,153
MATERIALS & SUPPLIES	6,200	6,200	6,200	6,200	6,200	6,200	6,200
TOTAL: CENTRAL ADMINISTRATION	\$386,998	\$387,751	\$399,820	\$412,271	\$425,116	\$438,369	\$452,041

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

#2 NOTES: The responsibilities of the Assistant Superintendent are Administration, Personnel, Curriculum Development and Inservice Training.
The Superintendent is also doing the work associated with this position.

FINANCE	ADJUSTED 2011-12	PROPOSED 2012-13	PROJECTED YEAR 1	PROJECTED YEAR 2	PROJECTED YEAR 3	PROJECTED YEAR 4	PROJECTED YEAR 5
BUSINESS ADMINISTRATION							
SALARIES:							
Assistant Superintendent for Finance and Technology (0.75 FTE) #1	151,003	151,003	155,911	160,978	166,210	171,612	177,189
Secretarial / Clerical / Administrative Assistant	311,849	313,431	322,834	332,519	342,495	352,770	363,353
Includes Overtime / Substitutes							
EQUIPMENT / DURABLE SUPPLIES	0	0	0	0	0	0	0
CONTRACTUAL EXPENSES: Includes expenses such as:	19,440	19,440	20,120	20,824	21,553	22,307	23,088
Printing							
Advertising							
Conferences, Workshops, In-District Mileage							
Professional Association Memberships							
Consultant Programmer Services							
Equipment Repair and Repair Parts							
Computer Equipment & Software Maintenance Contracts							
BOCES SERVICES							
State Aid Analysis	3,120	3,120	3,182	3,246	3,311	3,377	3,445
MATERIALS & SUPPLIES	5,200	5,200	5,200	5,200	5,200	5,200	5,200
TOTAL: Business Administration	\$490,612	\$492,194	\$507,247	\$522,767	\$538,769	\$555,266	\$572,275
#1 NOTES: Administrative salaries for next year have not been determined at this time.							
AUDITING							
CONTRACTUAL EXPENSES:							
External Auditing Services	40,000	40,000	41,400	42,849	44,349	45,901	47,508
Internal Auditing Services	41,200	41,200	42,642	44,134	45,679	47,278	48,933
Total: Auditing	\$81,200	\$81,200	84,042	86,983	90,028	93,179	96,441
TREASURER							
Salary: District Treasurer	0	0	0	0	0	0	0
EQUIPMENT	0	0	0	0	0	0	0
CONTRACTUAL EXPENSES: Includes	390	390	404	418	433	448	464
Advertising, Mileage Expenses, Equipment Repair							
MATERIALS & SUPPLIES	320	320	320	320	320	320	320
TOTAL: Treasurer	\$710	\$710	\$724	\$738	\$753	\$768	\$784

FINANCE	ADJUSTED	PROPOSED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED
TAX COLLECTOR	<u>2011-12</u>	<u>2012-13</u>	<u>YEAR 1</u>	<u>YEAR 2</u>	<u>YEAR 3</u>	<u>YEAR 4</u>	<u>YEAR 5</u>
Salaries: Tax Collector (Stipend) #1	14,761	14,874	15,320	15,780	16,253	16,741	17,243
EQUIPMENT	0	0	0	0	0	0	0
CONTRACTUAL EXPENSES: Includes Putnam County Real Property Tax Services #2 Postage Tax Collection Software Updates Printing	11,655	11,655	12,063	12,485	12,922	13,374	13,842
MATERIALS & SUPPLIES	1,460	1,460	1,460	1,460	1,460	1,460	1,460
TOTAL: Tax Collector #3	\$27,876	\$27,989	28,843	29,725	30,635	31,575	32,545
FISCAL AGENT FEES	750	750	750	750	750	750	750
TOTAL: FINANCE #4	\$601,148	\$602,843	621,606	640,963	660,935	681,538	702,795

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

#REF!

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

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

STAFF	ADJUSTED 2011-12	PROPOSED 2012-13	PROJECTED YEAR 1	PROJECTED YEAR 2	PROJECTED YEAR 3	PROJECTED YEAR 4	PROJECTED YEAR 5
LEGAL							
CONTRACTUAL EXPENSES							
General Counsel Services	100,000	100,000	103,500	107,123	110,872	114,753	118,769
Total: Legal	\$100,000	\$100,000	\$103,500	\$107,123	\$110,872	\$114,753	\$118,769
PERSONNEL							
The Assistant Superintendent (0.5 FTE): #1	0	0	0	0	0	0	0
Clerical (0.5 FTE); Includes Overtime & Substitutues	23,404	24,854	25,600	26,368	27,159	27,974	28,813
CONTRACTUAL EXPENSES	6,000	6,000	6,210	6,427	6,652	6,885	7,126
BOCES SERVICES: #2							
Employees' Assistance Program (EAP)	6,665	6,665	6,798	6,934	7,073	7,214	7,358
Contract Analysis Service	2,641	2,641	2,694	2,748	2,803	2,859	2,916
	<u>\$9,306</u>	<u>\$9,306</u>	<u>\$9,492</u>	<u>\$9,682</u>	<u>\$9,876</u>	<u>\$10,073</u>	<u>\$10,274</u>
MATERIALS & SUPPLIES	0	0	0	0	0	0	0
Total: Personnel	\$38,710	\$40,160	\$41,302	\$42,477	\$43,687	\$44,932	\$46,213
#1 NOTES: The responsibilities of the Assistant Superintendent are Personnel, Administration, Curriculum Development and Inservice Training. This position is vacant and will not be filled. The Superintendent is also doing the work associated with this position.							
#2 NOTES: Services through BOCES are eligible for BOCES Aid at 50% on average.							
STAFF							
PUBLIC INFORMATION AND SERVICES							
CONTRACTUAL EXPENSES; Newsletters #1	15,000	15,000	15,525	16,068	16,630	17,212	17,814
Printing & Mailing Expenses							
MATERIALS & SUPPLIES	0	0	0	0	0	0	0
Newsletters #1							
BOCES SERVICES:	0	0	0	0	0	0	0
Total: Public Information and Services	\$15,000	\$15,000	\$15,525	\$16,068	\$16,630	\$17,212	\$17,814
TOTAL: STAFF #2	\$153,710	\$155,160	\$160,327	\$165,668	\$171,189	\$176,897	\$182,796

#1 NOTES: The district publishes periodic newsletters.

#2 NOTES: The STAFF functions include expenditures for lawyers' services, personnel administration, and public information services.

CENTRAL SERVICES OPERATION OF PLANT	ADJUSTED 2011-12	PROPOSED 2012-13	PROJECTED YEAR 1	PROJECTED YEAR 2	PROJECTED YEAR 3	PROJECTED YEAR 4	PROJECTED YEAR 5
Director of Operations (0.5 FTE) #1	56,896	39,500	40,784	42,109	43,478	44,891	46,350
SALARIES: Custodians							
High School (5.0 FTE)	251,177	262,514	270,389	278,501	286,856	295,462	304,326
Middle School (3.00 FTE)	140,221	130,558	134,475	138,509	142,664	146,944	151,352
Elementary School (4.00 FTE)	223,398	227,343	234,163	241,188	248,424	255,877	263,553
Grounds Keeping (District Wide 2.0 FTE)	123,554	124,790	128,534	132,390	136,362	140,453	144,667
Summer Workers	25,000	25,000	25,750	26,523	27,319	28,139	28,983
Overtime: #2	52,000	52,000	53,560	55,167	56,822	58,527	60,283
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	56,243	56,243	57,930	59,668	61,458	63,302	65,201
Total: Non Instructional Salaries	\$928,489	\$917,948	\$945,585	\$974,055	\$1,003,383	\$1,033,595	\$1,064,715
#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.							
#2 NOTES: All custodial overtime incurred by community use of district facilities is fully reimbursed to the district.							
EQUIPMENT	0	0	0	0	0	0	0
CONTRACTUAL EXPENSES							
General Contractual	21,800	21,800	22,563	23,353	24,170	25,016	25,892
Electric (N.Y. State Electric):	428,321	428,321	428,321	428,321	428,321	428,321	428,321
Telephones	81,765	81,765	81,765	81,765	81,765	81,765	81,765
Insurance Appraisal Updates	2,194	2,194	2,271	2,350	2,432	2,517	2,605
Fuel Oil - #2 Heating Oil Elementary School Only	102,169	106,154	109,869	113,714	117,694	121,813	126,076
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	113,701	113,701	113,701	113,701	113,701
CENTRAL SERVICES OPERATION OF PLANT	ADJUSTED 2011-12	PROPOSED 2012-13	PROJECTED YEAR 1	PROJECTED YEAR 2	PROJECTED YEAR 3	PROJECTED YEAR 4	PROJECTED YEAR 5
Propane Gas	17,250	17,250	17,854	18,479	19,126	19,795	20,488
Safety Compliance:	7,301	7,301	7,557	7,821	8,095	8,378	8,671
Fire and Safety Inspections							
Rubbish Removal	45,000	45,000	46,575	48,205	49,892	51,638	53,445
TOTAL: CONTRACTUAL EXPENSES	\$819,501	\$823,486	830,476	837,709	845,196	852,944	860,964
BOCES SERVICES							
Safety & Risk Management	6,886	6,886	7,024	7,164	7,307	7,453	7,602
Intellipath Regional Telephone Service	41,676	41,676	42,510	43,360	44,227	45,112	46,014
MATERIALS & SUPPLIES	57,000	57,000	57,000	57,000	57,000	57,000	57,000
Building Supplies such as floor care products, cleaning materials, and sanitation paper products, and uniforms.							
TOTAL: Operation of Plant	\$1,853,552	\$1,846,996	\$1,882,595	\$1,919,288	\$1,957,113	\$1,996,104	\$2,036,295

CENTRAL SERVICES	ADJUSTED 2011-12	PROPOSED 2012-13	PROJECTED YEAR 1	PROJECTED YEAR 2	PROJECTED YEAR 3	PROJECTED YEAR 4	PROJECTED YEAR 5
MAINTENANCE OF PLANT							
SALARIES: NON-INSTRUCTIONAL							
High School (0.0 FTE)	0	0	0	0	0	0	0
High School / Middle School Campus (1.0 FTE)	80,828	81,611	84,059	86,581	89,178	91,853	94,609
Elementary School Campus (1.0 FTE)	65,192	67,162	69,177	71,252	73,390	75,592	77,860
Total: Non Instructional Salaries	\$146,020	\$148,773	\$153,236	\$157,833	\$162,568	\$167,445	\$172,469
EQUIPMENT	0	0	0	0	0	0	0
General Contractual	2000	2000	2,070	2,142	2,217	2,295	2,375
Field Maintenance Equipment Rental	1,000	1,000	1,035	1,071	1,108	1,147	1,187
Upkeep of Fire and Security Alarm Systems	2,200	2,200	2,277	2,357	2,439	2,524	2,612
Upkeep of Buildings	26,768	26,768	27,705	28,675	29,679	30,718	31,793
Upkeep of Electrical	10,350	10,350	10,712	11,087	11,475	11,877	12,293
Upkeep of Grounds and Fields	23,000	23,000	23,805	24,638	25,500	26,393	27,317
Upkeep of HVAC / Heat	42,656	42,656	44,149	45,694	47,293	48,948	50,661
Upkeep of Plumbing	16,068	16,068	16,630	17,212	17,814	18,437	19,082
Upkeep of Sewer & Septic Systems	6,553	6,553	6,782	7,019	7,265	7,519	7,782
Upkeep of Equipment: Includes Equipment Maintenance Contracts	84,179	84,179	87,125	90,174	93,330	96,597	99,978
Five Year Capital Plan: Projects will be selected from the Five Year Capital Plan	100,000	100,000	103,500	107,123	110,872	114,753	118,769
TOTAL: CONTRACTUAL EXPENSES	\$314,774	\$314,774	325,790	337,192	348,992	361,208	373,849
MATERIALS AND SUPPLIES	52,113	52,113	52,113	52,113	52,113	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	\$512,907	\$515,660	\$531,139	\$547,138	\$563,673	\$580,766	\$598,431
TOTAL: CENTRAL SERVICES #1	\$2,366,459	\$2,362,656	\$2,413,734	\$2,466,426	\$2,520,786	\$2,576,870	\$2,634,726

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

SPECIAL ITEMS	ADJUSTED 2011-12	PROPOSED 2012-13	PROJECTED YEAR 1	PROJECTED YEAR 2	PROJECTED YEAR 3	PROJECTED YEAR 4	PROJECTED YEAR 5
CONTRACTUAL EXPENSES							
Unallocated Insurance							
Property & Liability Insurance	216,300	216,300	223,871	231,706	239,816	248,210	256,897
School Association Dues	12,567	12,567	13,007	13,462	13,933	14,421	14,926
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.	25,000	25,000	25,875	26,781	27,718	28,688	29,692
BOCES SERVICES							
Insurance Management #1	23,359	23,359	23,826	24,303	24,789	25,285	25,791
Administrative Charge	233,631	239,425	244,214	249,098	254,080	259,162	264,345
	<u>\$256,990</u>	<u>\$262,784</u>	<u>\$268,040</u>	<u>\$273,401</u>	<u>\$278,869</u>	<u>\$284,447</u>	<u>\$290,136</u>
TOTAL: SPECIAL ITEMS	\$600,857	\$516,651	\$530,793	\$545,350	\$560,336	\$575,766	\$591,651
TOTAL: GENERAL SUPPORT #2	\$4,138,712	\$4,054,601	\$4,156,667	\$4,261,939	\$4,370,527	\$4,482,539	\$4,598,073

#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

ADMINISTRATION AND IMPROVEMENT	ADJUSTED 2011-12	PROPOSED 2012-13	PROJECTED YEAR 1	PROJECTED YEAR 2	PROJECTED YEAR 3	PROJECTED YEAR 4	PROJECTED YEAR 5
SUPERVISION							
SALARIES: School Building Administrators							
High School Principal	156,823	166,356	171,763	177,345	183,109	189,060	195,204
Assistant High School Principal	154,330	154,330	159,346	164,525	169,872	175,393	181,093
Middle School Principal	174,625	174,625	180,300	186,160	192,210	198,457	204,907
Assistant Middle School Principal	140,743	143,141	147,793	152,596	157,555	162,676	167,963
Elementary School Principal	165,860	165,860	171,250	176,816	182,563	188,496	194,622
Assistant To The Elementary School Principal	106,348	106,348	109,804	113,373	117,058	120,862	124,790
TOTAL: INSTRUCTIONAL SALARIES	\$898,729	\$910,660	\$940,256	\$970,815	\$1,002,367	\$1,034,944	\$1,068,579
SALARIES: NON-INSTRUCTIONAL							
School Office Clerical: HS, MS, ES	458,235	468,866	482,932	497,420	512,343	527,713	543,544
Clerical Overtime / Substitutes / Receiving	41,400	41,400	42,642	43,921	45,239	46,596	47,994
TOTAL: NON INSTRUCTIONAL SALARIES	\$499,635	\$510,266	\$525,574	\$541,341	\$557,582	\$574,309	\$591,538
CONTRACTUAL EXPENSES							
Photocopying: District Wide	91,000	91,000	94,185	97,481	100,893	104,424	108,079
School Communications: Postage & Printing	55,100	55,100	57,029	59,025	61,091	63,229	65,442
Teacher Recruitment Advertising	18,000	18,000	18,630	19,282	19,957	20,655	21,378
School Resource Officer: 1.0 FTE	57,770	60,865	62,995	65,200	67,482	69,844	72,289
High School: General Contractual Expenses	1,977	1,977	2,046	2,118	2,192	2,269	2,348
Middle School: General Contractual Expenses	2,000	2,000	2,070	2,142	2,217	2,295	2,375
Elementary School: General Contractual Expenses	2421	2421	2,506	2,594	2,685	2,779	2,876
	\$228,268	\$231,363	\$239,461	\$247,842	\$256,517	\$265,495	\$274,787
MATERIALS & SUPPLIES							
High School	7,539	7,539	7,539	7,539	7,539	7,539	7,539
TOTAL: Supervision	\$1,634,171	\$1,659,828	\$1,712,830	\$1,767,537	\$1,824,005	\$1,882,287	\$1,942,443

INSTRUCTIONAL IMPROVEMENT	ADJUSTED <u>2011-12</u>	PROPOSED <u>2012-13</u>	PROJECTED <u>YEAR 1</u>	PROJECTED <u>YEAR 2</u>	PROJECTED <u>YEAR 3</u>	PROJECTED <u>YEAR 4</u>	PROJECTED <u>YEAR 5</u>
IN-SERVICE TRAINING & CURRICULUM DEVELOPMENT							
SALARIES: INSTRUCTIONAL							
In-Service Training	60,000	60,000	61,800	63,654	65,564	67,531	69,557
EQUIPMENT / DURABLE SUPPLIES	0	0	0	0	0	0	0
CONTRACTUAL EXPENSES #1	30,000	30,000	31,050	32,137	33,262	34,426	35,631
Includes:							
Staff Development Courses							
Columbia University Summer Institutes							
Travel & Conferences							
Consultants							
Mentoring							
BOCES SERVICES #2							
Consultant Services; Staff Development	21,979	21,979	22,419	22,867	23,324	23,790	24,266
Teacher Center	5,000	5,000	5,100	5,202	5,306	5,412	5,520
	<u>26,979</u>	<u>26,979</u>	<u>27,519</u>	<u>28,069</u>	<u>28,630</u>	<u>29,202</u>	<u>29,786</u>
MATERIALS & SUPPLIES	2,000	2,000	2,000	2,000	2,000	2,000	2,000
TOTAL: Curriculum Development & In-Service Training	\$118,979	\$118,979	\$122,369	\$125,860	\$129,456	\$133,159	\$136,974
#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.							
TOTAL: ADMINISTRATION AND IMPROVEMENT	\$1,753,150	\$1,778,807	\$1,835,199	\$1,893,397	\$1,953,461	\$2,015,446	\$2,079,417
NOTE: ADMINISTRATION AND IMPROVEMENT includes the Inservice Training and School Supervision functions.							

TEACHING - REGULAR SCHOOL	ADJUSTED 2011-12	PROPOSED 2012-13	PROJECTED YEAR 1	PROJECTED YEAR 2	PROJECTED YEAR 3	PROJECTED YEAR 4	PROJECTED YEAR 5
INSTRUCTIONAL SALARIES							
Teachers: Full Day Kindergarten	505,842	512,120	528,764	545,949	563,692	582,012	600,927
Elementary School Teachers: 1 - 4	3,001,149	3,042,390	3,141,268	3,243,359	3,348,768	3,457,603	3,569,975
Middle School Teachers: 5 - 8	3,173,943	3,242,932	3,348,327	3,457,148	3,569,505	3,685,514	3,805,293
High School Teachers: 9 - 12	4,106,085	4,203,150	4,339,752	4,480,794	4,626,420	4,776,779	4,932,024
	<u>\$10,787,019</u>	<u>\$11,000,592</u>	<u>\$11,358,111</u>	<u>\$11,727,250</u>	<u>\$12,108,385</u>	<u>\$12,501,908</u>	<u>\$12,908,219</u>
Substitute Teachers	200,000	200,000	206,500	213,211	220,140	227,295	234,682
District Wide: Extended Term Leaves and Daily Substitutes							
Additional Instructional Salary Provisions: Includes; Leadership Positions, Committee Assignments, Test Proctors, etc.	107,712	107,712	111,213	114,827	118,559	122,412	126,390
Additional Credit Hours & Salary Schedule Upgrades Earned During The Year	100,000	100,000	103,250	106,606	110,071	113,648	117,342
Total: Instructional Salaries	\$11,194,731	\$11,408,304	\$11,779,074	\$12,161,894	\$12,557,155	\$12,965,263	\$13,386,633
NON-INSTRUCTIONAL SALARIES							
Teacher Aides:	55,664	56,034	57,715	59,446	61,229	63,066	64,958
High School (2.0 FTE)	0	0	0	0	0	0	0
Monitors:	260,558	268,689	276,750	285,053	293,605	302,413	311,485
Total: Non Instructional Salaries	\$316,222	\$324,723	\$334,465	\$344,499	\$354,834	\$365,479	\$376,443

TEACHING - REGULAR SCHOOL	ADJUSTED 2011-12	PROPOSED 2012-13	PROJECTED YEAR 1	PROJECTED YEAR 2	PROJECTED YEAR 3	PROJECTED YEAR 4	PROJECTED YEAR 5
TEXTBOOKS #2							
High School	22,145	22,145	22,145	22,145	22,145	22,145	22,145
Middle School	31,000	31,000	31,000	31,000	31,000	31,000	31,000
Elementary School	45,390	45,390	45,390	45,390	45,390	45,390	45,390
Non-Public Schools	14,000	14,000	14,000	14,000	14,000	14,000	14,000
	<u>\$115,678</u>	<u>\$115,678</u>	<u>\$115,678</u>	<u>\$115,678</u>	<u>\$115,678</u>	<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 \$115,627 in Textbook Aid at \$58.25 per resident pupil.

BOCES SERVICES #1

Regional Alternative High School	79,922	79,922	81,520	83,150	84,813	86,509	88,239
College Conference	2,980	2,980	3,040	3,101	3,163	3,226	3,291
High School TECH CENTER Regular Course:	631,881	657,156	670,299	683,705	697,379	711,327	725,554
Girl's Choices	1,500	1,500	1,530	1,561	1,592	1,624	1,656
State Reporting Compliance	26,389	26,389	26,917	27,455	28,004	28,564	29,135
Arts in Education	7,000	7,000	7,140	7,283	7,429	7,578	7,730
Standards Assessment	4,500	4,500	4,590	4,682	4,776	4,872	4,969
Regional Summer School	14,000	14,000	14,280	14,566	14,857	15,154	15,457
Science 21 Curriculum Training	6,000	6,000	6,120	6,242	6,367	6,494	6,624
Science 21 Instructional Materials & Kits	16,300	16,300	16,626	16,959	17,298	17,644	17,997
Destination Imagination	7,500	7,500	7,650	7,803	7,959	8,118	8,280
Recruitment and Certification Services	33,130	33,130	33,793	34,469	35,158	35,861	36,578
Environmental Education; Non-participant maintenance charge	3,863	3,863	3,940	4,019	4,099	4,181	4,265
Curriculum Center	9,504	9,504	9,694	9,888	10,086	10,288	10,494
Laminating, Graphics, Copying Services	1,500	1,500	1,530	1,561	1,592	1,624	1,656
Total: Boces Services	<u>\$845,969</u>	<u>\$871,244</u>	<u>\$888,669</u>	<u>\$906,444</u>	<u>\$924,572</u>	<u>\$943,064</u>	<u>\$961,925</u>
TOTAL: TEACHING REGULAR SCHOOL	\$13,064,854	\$13,312,203	\$13,718,191	\$14,137,153	\$14,569,501	\$15,015,670	\$15,476,103

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

SPECIAL APPORTIONMENT PROGRAMS PUPILS WITH HANDICAPPING CONDITIONS	ADJUSTED <u>2011-12</u>	PROPOSED <u>2012-13</u>	PROJECTED <u>YEAR 1</u>	PROJECTED <u>YEAR 2</u>	PROJECTED <u>YEAR 3</u>	PROJECTED <u>YEAR 4</u>	PROJECTED <u>YEAR 5</u>
BOCES SERVICES SPECIAL EDUCATION							
Communications, Language, Academic, Social Skills	117,276	119,035	121,416	123,844	126,321	128,847	131,424
Learning Center - Option 3; 6-1-1	678,689	750,869	765,886	781,204	796,828	812,765	829,020
Regional Alternative High School For Disabled	39,961	40,560	41,371	42,198	43,042	43,903	44,781
Multiple Disabilities Plus Aide	431,473	499,945	509,944	520,143	530,546	541,157	551,980
Diagnostic & Prescriptive Services	24,959	25,333	25,840	26,357	26,884	27,422	27,970
Shared Teacher Services	192,835	195,728	199,643	203,636	207,709	211,863	216,100
Physical Therapy / Occupational Therapy / Consultant Services	188,679	191,509	195,339	199,246	203,231	207,296	211,442
Total: Boces Services	1,673,872	1,822,979	1,859,439	1,896,628	1,934,561	1,973,253	2,012,717
TOTAL: Pupils With Handicapping Conditions	\$6,673,047	\$7,109,445	\$7,317,536	\$7,531,959	\$7,752,910	\$7,980,593	\$8,215,219
TOTAL: SPECIAL APPORTIONMENT PROGRAMS	\$6,673,047	\$7,109,445	\$7,317,536	\$7,531,959	\$7,752,910	\$7,980,593	\$8,215,219

INSTRUCTIONAL MEDIA	ADJUSTED 2011-12	PROPOSED 2012-13	PROJECTED YEAR 1	PROJECTED YEAR 2	PROJECTED YEAR 3	PROJECTED YEAR 4	PROJECTED YEAR 5
SCHOOL LIBRARIES							
SALARIES: INSTRUCTIONAL High School Librarian	100,656	103,734	107,105	110,586	114,180	117,891	121,722
SALARIES: NON-INSTRUCTIONAL ES Library Teacher Aide	33,381	33,699	34,710	35,751	36,824	37,929	39,067
CONTRACTUAL EXPENSES							
High School: PVTV	0	0	0	0	0	0	0
Middle School	0	0	0	0	0	0	0
Elementary School	0	0	0	0	0	0	0
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
BOCES SERVICES							
Professional Library, Library Automation, Library Database, Training	16,164	16,164	16,487	16,817	17,153	17,496	17,846
Audio-Visual Repairs	4,000	4,000	4,080	4,162	4,245	4,330	4,417
	<u>\$20,164</u>	<u>\$20,164</u>	<u>\$20,567</u>	<u>\$20,979</u>	<u>\$21,398</u>	<u>\$21,826</u>	<u>\$22,263</u>
MATERIALS & SUPPLIES #1							
High School	30,500	30,500	30,500	30,500	30,500	30,500	30,500
Middle School	10,900	10,900	10,900	10,900	10,900	10,900	10,900
Elementary School	18,779	18,779	18,779	18,779	18,779	18,779	18,779
High School: PVTV	<u>\$60,179</u>	<u>\$60,179</u>	<u>\$60,179</u>	<u>\$60,179</u>	<u>\$60,179</u>	<u>\$60,179</u>	<u>\$60,179</u>
TOTAL: School Libraries & Educational Television	\$214,380	\$217,776	\$222,561	\$227,495	\$232,581	\$237,825	\$243,231

#1 NOTES: Materials and Supplies include library books, subscriptions, CD's, DVD's, etc.

INSTRUCTIONAL MEDIA COMPUTER EDUCATION	ADJUSTED 2011-12	PROPOSED 2012-13	PROJECTED YEAR 1	PROJECTED YEAR 2	PROJECTED YEAR 3	PROJECTED YEAR 4	PROJECTED YEAR 5
SALARIES: INSTRUCTIONAL	100,956	104,034	107,415	110,906	114,510	118,232	122,075
Elementary School: 0.6 FTE Middle School: 0.0 FTE High School: 0.4 FTE							
Assistant Superintendent for Finance and Technology (0.25 FTE)	50,335	50,335	51,971	53,660	55,404	57,205	59,064
	<u>\$151,291</u>	<u>\$154,369</u>	<u>\$159,386</u>	<u>\$164,566</u>	<u>\$169,914</u>	<u>\$175,437</u>	<u>\$181,139</u>
SALARIES: NON-INSTRUCTIONAL:	213,679	220,143	226,747	233,549	240,555	247,772	255,205
Computer / Technology Specialists:							
District 1.0 FTE, HS 1.0 FTE, MS 1.0 FTE, ES 1.0 FTE Plus \$16,000 Summer Work							
EQUIPMENT / DURABLE SUPPLIES	0	0	0	0	0	0	0
High School	0	0	0	0	0	0	0
Middle School	0	0	0	0	0	0	0
Elementary School	0	0	0	0	0	0	0
Special Education	0	0	0	0	0	0	0
District: State Aided.	0	0	0	0	0	0	0
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
CONTRACTUAL EXPENSES							
High School	1,400	1,400	1,449	1,500	1,553	1,607	1,663
Middle School	0	0	0	0	0	0	0
Elementary School	526	526	544	563	583	603	624
Internet Communications and Services	53,727	53,727	55,607	57,553	59,567	61,652	63,810
	<u>\$55,653</u>	<u>\$55,653</u>	<u>\$57,600</u>	<u>\$59,616</u>	<u>\$61,703</u>	<u>\$63,862</u>	<u>\$66,097</u>
SOFTWARE State Aided #1							
District wide	0	0	0	0	0	0	0
High School	4,000	4,000	4,000	4,000	4,000	4,000	4,000
Middle School:	6,200	6,200	6,200	6,200	6,200	6,200	6,200
Elementary School:	3,158	3,158	3,158	3,158	3,158	3,158	3,158
Special Education	4,410	4,410	4,410	4,410	4,410	4,410	4,410
	<u>\$17,768</u>	<u>\$17,768</u>	<u>\$17,768</u>	<u>\$17,768</u>	<u>\$17,768</u>	<u>\$17,768</u>	<u>\$17,768</u>
BOCES SERVICES #2							
Computer Technology Support and Repairs	173,904	173,904	177,382	180,930	184,549	188,240	192,005
Computer Equipment Installment Purchase Agreement	442,000	442,000	450,840	459,857	469,054	478,435	488,004
	<u>\$615,904</u>	<u>\$615,904</u>	<u>\$628,222</u>	<u>\$640,787</u>	<u>\$653,603</u>	<u>\$666,675</u>	<u>\$680,009</u>
#2 NOTES: BOCES expenses are offset by \$350,000 in State Aid.							
MATERIALS & SUPPLIES							
High School	30,000	30,000	30,000	30,000	30,000	30,000	30,000
Middle School	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Elementary School	2,300	2,300	2,300	2,300	2,300	2,300	2,300
Special Education	1,070	1,070	1,070	1,070	1,070	1,070	1,070
	<u>\$43,370</u>	<u>\$43,370</u>	<u>\$43,370</u>	<u>\$43,370</u>	<u>\$43,370</u>	<u>\$43,370</u>	<u>\$43,370</u>
TOTAL: Computer Education	\$1,097,665	\$1,107,207	\$1,133,093	\$1,159,656	\$1,186,913	\$1,214,884	\$1,243,588
TOTAL: INSTRUCTIONAL MEDIA	\$1,312,045	\$1,324,983	\$1,355,654	\$1,387,151	\$1,419,494	\$1,452,709	\$1,486,819

#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%.

PUPIL SERVICES	ADJUSTED 2011-12	PROPOSED 2012-13	PROJECTED YEAR 1	PROJECTED YEAR 2	PROJECTED YEAR 3	PROJECTED YEAR 4	PROJECTED YEAR 5
GUIDANCE							
SALARIES: INSTRUCTIONAL	419,546	429,700	443,665	458,084	472,972	488,344	504,215
Middle School: (1.0 FTE) Includes summer work							
High School: (3.0 FTE) Includes summer work							
Guidance Counselors							
SALARIES: NON-INSTRUCTIONAL	74,711	75,402	77,664	79,994	82,394	84,866	87,412
High School Clerical Includes summer work							
EQUIPMENT	0	0	0	0	0	0	0
CONTRACTUAL EXPENSES							
High School: Student Assistance Counseling Services	0	0	0	0	0	0	0
Middle School	0	0	0	0	0	0	0
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
BOCES SERVICES							
High School	0	0	0	0	0	0	0
Diagnostic & Prescriptive Services	33,000	33,000	33,660	34,333	35,020	35,720	36,434
	<u>\$33,000</u>	<u>\$33,000</u>	<u>\$33,660</u>	<u>\$34,333</u>	<u>\$35,020</u>	<u>\$35,720</u>	<u>\$36,434</u>
MATERIALS & SUPPLIES							
High School	4,000	4,000	4,000	4,000	4,000	4,000	4,000
Middle School	700	700	700	700	700	700	700
	<u>\$4,700</u>	<u>\$4,700</u>	<u>\$4,700</u>	<u>\$4,700</u>	<u>\$4,700</u>	<u>\$4,700</u>	<u>\$4,700</u>
TOTAL: Guidance	\$531,957	\$542,802	\$559,689	\$577,111	\$595,086	\$613,630	\$632,761
HEALTH SERVICES							
SALARIES: NON-INSTRUCTIONAL							
Nurses and Summer Work	185,578	191,315	197,054	202,966	209,055	215,327	221,787
CONTRACTUAL EXPENSES							
High School	0	0	0	0	0	0	0
Middle School	0	0	0	0	0	0	0
Elementary School	0	0	0	0	0	0	0
Payments to Other Districts for Health Service Provided to Resident Pupils	115,000	115,000	119,025	123,191	127,503	131,966	136,585
School Physicians	0	0	0	0	0	0	0
Equipment Repair	0	0	0	0	0	0	0
	<u>\$115,000</u>	<u>\$115,000</u>	<u>\$119,025</u>	<u>\$123,191</u>	<u>\$127,503</u>	<u>\$131,966</u>	<u>\$136,585</u>
MATERIALS & SUPPLIES: First Aid Supplies							
High School	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Middle School	2,120	2,120	2,120	2,120	2,120	2,120	2,120
Elementary School	1,750	1,750	1,750	1,750	1,750	1,750	1,750
	<u>\$6,370</u>	<u>\$6,370</u>	<u>\$6,370</u>	<u>\$6,370</u>	<u>\$6,370</u>	<u>\$6,370</u>	<u>\$6,370</u>
TOTAL: Health Services	\$306,948	\$312,685	\$322,449	\$332,527	\$342,928	\$353,663	\$364,742

PUPIL SERVICES	ADJUSTED 2011-12	PROPOSED 2012-13	PROJECTED YEAR 1	PROJECTED YEAR 2	PROJECTED YEAR 3	PROJECTED YEAR 4	PROJECTED YEAR 5
PSYCHOLOGICAL SERVICES							
SALARIES: INSTRUCTIONAL School Psychologists	192,059	197,385	203,800	210,424	217,263	224,324	231,615
EQUIPMENT	0	0	0	0	0	0	0
CONTRACTUAL EXPENSES	0	0	0	0	0	0	0
MATERIALS & SUPPLIES #1	0	0	0	0	0	0	0
#1 NOTES: Materials and Supplies encompass general office supplies, test materials, replacement tests, and expendable counseling materials.							
TOTAL: Psychological Services	\$192,059	\$197,385	\$203,800	\$210,424	\$217,263	\$224,324	\$231,615
PUPIL PERSONNEL SERVICES							
SALARIES: INSTRUCTIONAL: Director of PPS & Special Education (0.5 FTE)	71,823	74,508	76,930	79,430	82,011	84,676	87,428
Social Worker	107,897	107,897	111,404	115,025	118,763	122,623	126,608
Summer CSE Meetings and Evaluations	19,106	19,106	19,727	20,368	21,030	21,713	22,419
	\$198,826	\$201,511	\$208,061	\$214,823	\$221,804	\$229,012	\$236,455
SALARIES: NON-INSTRUCTIONAL Clerical Support (0.5 FTE)	27,085	18,908	19,475	20,059	20,661	21,281	21,919
#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.							
EQUIPMENT	0	0	0	0	0	0	0
CONTRACTUAL EXPENSES	1,323	1,323	1,369	1,417	1,467	1,518	1,571
Home and Hospital Instruction	19,556	19,556	20,240	20,948	21,681	22,440	23,225
BOCES SERVICES Therapists; IEP Direct	32,302	32,302	32,948	33,607	34,279	34,965	35,664
MATERIALS & SUPPLIES #3	13,341	13,341	13,341	13,341	13,341	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	\$292,433	\$286,941	\$295,434	\$304,195	\$313,233	\$322,557	\$332,175

PUPIL SERVICES:	PUPIL ACTIVITIES	ADJUSTED	PROPOSED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED
Co-curricular Activities		2011-12	2012-13	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
Co-curricular Activities								
SALARIES: INSTRUCTIONAL								
	High School Club Advisors & Chaperones	77,200	77,200	79,709	82,300	84,975	87,737	90,588
	Middle School Club Advisors & Chaperones	39,716	39,716	41,007	42,340	43,716	45,137	46,604
	Performing Arts: District Theatre Productions and Shows	36,727	36,727	37,921	39,153	40,425	41,739	43,096
		<u>\$153,643</u>	<u>\$153,643</u>	<u>\$120,716</u>	<u>\$124,640</u>	<u>\$128,691</u>	<u>\$132,874</u>	<u>\$137,192</u>
EQUIPMENT								
		0	0	0	0	0	0	0
CONTRACTUAL EXPENSES								
	District Performing Arts: NYSSMA Fees / Musical Instrument Rentals & Repair	10,600	10,600	10,971	11,355	11,752	12,163	12,589
MATERIALS & SUPPLIES								
	Performing Arts: District Theatre Productions and Shows	36,005	36,005	36,005	36,005	36,005	36,005	36,005
	Middle School Clubs	1,500	1,500	1,500	1,500	1,500	1,500	1,500
	District Support of Clubs	5,000	5,000	5,000	5,000	5,000	5,000	5,000
		<u>\$48,505</u>	<u>\$48,505</u>	<u>\$42,505</u>	<u>\$42,505</u>	<u>\$42,505</u>	<u>\$42,505</u>	<u>\$42,505</u>
TOTAL: Co-Curricular Activities		\$212,748	\$212,748	\$174,192	\$178,500	\$182,948	\$187,542	\$192,286
Interscholastic Athletics								
SALARIES:								
	Athletics Director: 1.0 FTE	120,000	120,000	123,900	127,927	132,085	136,378	140,810
	Coaches Salaries	290,600	290,600	300,045	309,796	319,864	330,260	340,993
	Athletic Trainer, Fitness Supervisor, Chaperones, Intramurals	49,310	49,310	50,913	52,568	54,276	56,040	57,861
	Clerical Support (1.0 FTE)	67,489	71,472	73,616	75,824	78,099	80,442	82,855
		<u>\$527,399</u>	<u>\$531,382</u>	<u>\$548,474</u>	<u>\$566,115</u>	<u>\$584,324</u>	<u>\$603,120</u>	<u>\$622,519</u>
EQUIPMENT / DURABLE SUPPLIES								
		6,000	6,000	6,000	6,000	6,000	6,000	6,000
CONTRACTUAL EXPENSES								
	Inter-Scholastic Athletics Transportation	82,420	82,420	85,305	88,291	91,381	94,579	97,889
	General Contractual	55,550	55,550	57,494	59,506	61,589	63,745	65,976
BOCES SERVICES: Officials and Coordinator		79,848	79,848	81,445	83,074	84,735	86,430	88,159
MATERIALS & SUPPLIES:								
	Athletics Supplies - All Sports and Intramurals	50,850	50,850	50,850	50,850	50,850	50,850	50,850
TOTAL: Interscholastic Athletics		\$802,067	\$806,050	\$829,568	\$853,836	\$878,879	\$904,724	\$931,393
TOTAL: PUPIL SERVICES		\$2,338,212	\$2,358,611	\$2,385,132	\$2,456,593	\$2,530,337	\$2,606,440	\$2,684,972
TOTAL: INSTRUCTION #1		\$25,141,308	\$25,884,049	\$26,611,712	\$27,406,253	\$28,225,703	\$29,070,858	\$29,942,530

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

PUPIL TRANSPORTATION

	ADJUSTED 2011-12	PROPOSED 2012-13	PROJECTED YEAR 1	PROJECTED YEAR 2	PROJECTED YEAR 3	PROJECTED YEAR 4	PROJECTED YEAR 5
SALARIES: NON-INSTRUCTIONAL: Includes							
Director of Operations (0.5 FTE) #1 The current salary is \$ 103,480	56,896	39,500	40,784	42,109	43,478	44,891	46,350
Head Bus Driver (1.0 FTE)	78,328	79,111	81,484	83,929	86,447	89,040	91,711
Clerical; Drivers; Mechanic; Monitors	942,895	949,477	977,961	1,007,300	1,037,519	1,068,645	1,100,704
Overtime	11,249	11,249	11,586	11,934	12,292	12,661	13,041
Substitutes	2,163	2,163	2,228	2,295	2,364	2,435	2,508
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>\$1,091,531</u>	<u>\$1,081,500</u>	<u>\$1,114,043</u>	<u>\$1,147,567</u>	<u>\$1,182,100</u>	<u>\$1,217,672</u>	<u>\$1,254,314</u>
#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	7,500	7,500	7,500	7,500	7,500	7,500	7,500
Replacement radios and bus camera systems							
CONTRACTUAL EXPENSES							
Meteorological Forecasting Services	2,303	2,303	2,384	2,467	2,553	2,642	2,734
Other Contractual Expenses: Tolls, Fingerprinting, Mileage, Consultants	5,050	5,050	5,227	5,410	5,599	5,795	5,998
Vehicle Insurance	26,000	26,000	26,910	27,852	28,827	29,836	30,880
Equipment Rental	0	0	0	0	0	0	0
Mandated Driver Medical Examinations and Drug Testing	2,000	2,000	2,070	2,142	2,217	2,295	2,375
Bus Repairs	16,068	16,068	16,630	17,212	17,814	18,437	19,082
Bus Safety Education and State Mandated Certifications	3,800	3,800	3,933	4,071	4,213	4,360	4,513
	<u>\$55,221</u>	<u>\$55,221</u>	<u>\$57,154</u>	<u>\$59,154</u>	<u>\$61,223</u>	<u>\$63,365</u>	<u>\$65,582</u>
MATERIALS & SUPPLIES							
General Office	1,441	1,441	1,441	1,441	1,441	1,441	1,441
Vehicle Materials, Supplies, Handtools, Tires, Parts, Oil, Bus Parts	48,186	48,186	48,186	48,186	48,186	48,186	48,186
	0	0	0	0	0	0	0
Gasoline and Diesel	210,000	218,400	226,044	233,956	242,144	250,619	259,391
State Contract: Gasoline and Diesel fuel	<u>\$259,627</u>	<u>\$268,027</u>	<u>\$275,671</u>	<u>\$283,583</u>	<u>\$291,771</u>	<u>\$300,246</u>	<u>\$309,018</u>
Special Private School							
Transportation for disabled pupils attending private special schools; and summer transportation	12,225	12,225	12,653	13,096	13,554	14,028	14,519
Transportation Contract #2							
Regular Runs: 18 Buses: 66 passenger 2 Vans: 20 passenger Late Bus Runs	1,172,989	1,218,736	1,261,392	1,305,541	1,351,235	1,398,528	1,447,476
#2 NOTES: The transportation contract figure is the current contract extended to next year with a projected 3.90 % C.P.I. increase for 2012-2013.							
TOTAL: PUPIL TRANSPORTATION	\$2,599,093	\$2,643,209	\$2,728,413	\$2,816,441	\$2,907,383	\$3,001,339	\$3,098,409

UNDISTRIBUTED

EMPLOYEE BENEFITS ##	ADJUSTED 2011-12	PROPOSED 2012-13	PROJECTED YEAR 1	PROJECTED YEAR 2	PROJECTED YEAR 3	PROJECTED YEAR 4	PROJECTED YEAR 5
NYS EMPLOYEES' RETIREMENT	901,203	1,039,124	1,119,890	1,187,312	1,259,194	1,335,780	1,417,447
NYS TEACHERS' RETIREMENT	2,247,821	2,522,587	2,744,007	2,903,851	3,074,657	3,257,066	3,451,958
SOCIAL SECURITY AND MEDICARE	1,895,224	1,961,570	2,078,467	2,137,109	2,197,628	2,260,083	2,324,535
WORKERS' COMPENSATION	157,020	157,020	157,020	157,020	157,020	157,020	157,020
LIFE INSURANCE	18,078	18,285	18,285	18,285	18,285	18,285	18,285
UNEMPLOYMENT INSURANCE	40,000	40,000	40,000	40,000	40,000	40,000	40,000
HOSPITAL AND MEDICAL INSURANCE	4,489,044	4,885,514	5,230,935	5,590,172	5,963,779	6,352,330	6,756,423
UNION WELFARE BENEFITS	415,400	415,400	415,400	415,400	415,400	415,400	415,400
TOTAL: Employee Benefits	\$10,163,790	\$11,039,500	\$11,804,004	\$12,449,149	\$13,125,963	\$13,835,964	\$14,581,068

NOTES:

New York State sets the retirement contribution rates. Local school districts have no control over retirement costs. State Retirement contributions are made by the district for member employees at various contribution levels for salaries earned between April 1, 2011 and March 31, 2012. The rate is projected to be 18.9% of payroll on average. This is a rate increase of 16% above last year.

Teacher Retirement contributions estimated at 12.50% of payroll are made by the district for member employees based on salaries earned between July 1, 2012 and June 30, 2013. This is a rate increase of 12.5% above last year.

New York State sets the retirement contribution rates. Local school districts have no control over retirement costs. The FICA rate for 2012 remains at 7.65% while the maximum wage base for Social Security is \$ 110,100. The medicare portion (1.45%) will continue to be assessed without limits on the salary base. The 2013 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 5.0% next year.

Eligible retirees also receive medicare medical premium reimbursements.

Welfare benefit contributions of \$1,550 are made on behalf of each eligible employee and retiree.

	<u>ADJUSTED 2011-12</u>	<u>PROPOSED 2012-13</u>	<u>PROJECTED YEAR 1</u>	<u>PROJECTED YEAR 2</u>	<u>PROJECTED YEAR 3</u>	<u>PROJECTED YEAR 4</u>	<u>PROJECTED YEAR 5</u>
INTERFUND TRANSFERS							
Capital Fund: Five Year Plan	0	0	0	0	0	0	0
Risk Retention Fund	0	0	0	0	0	0	0
Special Aid Fund: District Share of Extended School Year Programs	60,000	60,000	60,000	60,000	60,000	60,000	60,000
	<u>\$60,000</u>	<u>\$60,000</u>	<u>\$60,000</u>	<u>\$60,000</u>	<u>\$60,000</u>	<u>\$60,000</u>	<u>\$60,000</u>
INTERFUND TRANSFER TRANSFER TO DEBT SERVICE FUND							
2000 New High School	1,564,413	1,591,038	2,816,691	2,558,088	2,502,288	2,451,288	2,409,288
1998 MS Reconstruction	240,253	240,253					
Bus Project Bond Anticipation Notes	104,743	104,743					
2005 MS / ES Reconstruction	884,200	880,400					
	<u>\$2,793,609</u>	<u>\$2,816,434</u>	<u>\$2,816,691</u>	<u>\$2,558,088</u>	<u>\$2,502,288</u>	<u>\$2,451,288</u>	<u>\$2,409,288</u>
TOTAL: UNDISTRIBUTED	\$13,017,399	\$13,915,934	\$14,680,695	\$15,067,237	\$15,688,251	\$16,347,252	\$17,050,356
TOTAL: GENERAL FUND	\$44,896,512	\$46,497,793	48,177,487	49,551,870	51,191,864	52,901,988	54,689,368

REVENUES	ADJUSTED 2011-12	PROPOSED 2012-13	PROJECTED YEAR 1	PROJECTED YEAR 2	PROJECTED YEAR 3	PROJECTED YEAR 4	PROJECTED YEAR 5
Appropriated Fund Balance	925,000	925,000	925,000	925,000	925,000	925,000	925,000
## Note: The use of \$925,000 is predicated on the ASSUMPTION that each budget year is able to continually replenish this amount.							
Real Property Tax Levy	34,234,184	36,536,140	38,206,730	39,571,645	41,201,792	42,901,675	44,678,405
Local Non-Tax Sources	621,500	589,100	598,204	607,672	617,519	627,760	638,410
State & Federal Sources	9,115,828	8,447,553	8,447,553	8,447,553	8,447,553	8,447,553	8,447,553
Total	\$44,896,512	\$46,497,793	48,177,487	49,551,870	51,191,864	52,901,988	54,689,368
EXPENDITURES	ADJUSTED 2011-12	PROPOSED 2012-13	PROJECTED YEAR 1	PROJECTED YEAR 2	PROJECTED YEAR 3	PROJECTED YEAR 4	PROJECTED YEAR 5
GENERAL SUPPORT							
Board of Education	29,540	29,540	30,387	31,261	32,165	33,099	34,064
Central Administration	386,998	387,751	399,820	412,271	425,116	438,369	452,041
Finance	601,148	602,843	621,606	640,963	660,935	681,538	702,795
Staff	153,710	155,160	160,327	165,668	171,189	176,897	182,796
Central Services	2,366,459	2,362,656	2,413,734	2,466,426	2,520,786	2,576,870	2,634,726
Special Items	600,857	516,651	530,793	545,350	560,336	575,766	591,651
	4,138,712	4,054,601	4,156,667	4,261,939	4,370,527	4,482,539	4,598,073
INSTRUCTION							
Instructional Improvement	1,753,150	1,778,807	1,835,199	1,893,397	1,953,461	2,015,446	2,079,417
Teaching: Regular School	13,064,854	13,312,203	13,718,191	14,137,153	14,569,501	15,015,670	15,476,103
Special Apportionment Programs	6,673,047	7,109,445	7,317,536	7,531,959	7,752,910	7,980,593	8,215,219
Instructional Media	1,312,045	1,324,983	1,355,654	1,387,151	1,419,494	1,452,709	1,486,819
Pupil Services	2,338,212	2,358,611	2,385,132	2,456,593	2,530,337	2,606,440	2,684,972
	25,141,308	25,884,049	26,611,712	27,406,253	28,225,703	29,070,858	29,942,530
TRANSPORTATION							
Pupil Transportation	2,599,093	2,643,209	2,728,413	2,816,441	2,907,383	3,001,339	3,098,409
UNDISTRIBUTED							
Employee Benefits	10,163,790	11,039,500	11,804,004	12,449,149	13,125,963	13,835,964	14,581,068
Debt Service	2,793,609	2,816,434	2,816,691	2,558,088	2,502,288	2,451,288	2,409,288
Interfund Transfers	60,000	60,000	60,000	60,000	60,000	60,000	60,000
	13,017,399	13,915,934	14,680,695	15,067,237	15,688,251	16,347,252	17,050,356
TOTAL: GENERAL FUND	\$44,896,512	\$46,497,793	48,177,487	49,551,870	51,191,864	52,901,988	54,689,368
Budget \$ Increase		1,601,281	1,679,694	1,374,383	1,639,994	1,710,124	1,787,380
Budget % Increase		3.57%	3.61%	2.85%	3.31%	3.34%	3.38%
Real Property Tax Levy (Including STAR)	\$34,234,184	\$36,536,140	\$38,206,730	\$39,571,645	\$41,201,792	\$42,901,675	\$44,678,405
Real Property Tax Levy \$ Increase	448,905	2,301,956	1,670,590	1,364,915	1,630,147	1,699,883	1,776,730
Real Property Tax Levy % Increase	1.33%	6.72%	4.57%	3.57%	4.12%	4.13%	4.14%
2.0% Cap on Real Property Tax Levy \$ Increase		\$684,684	\$730,723	\$764,135	\$791,433	\$824,036	\$824,036
Budget GAP between Projected Tax Levy and 2.0% CAP ## See Note Below		1,617,272	939,867	600,780	838,714	875,847	952,694
Cumulative Budget GAP between Projected Tax Levy and 2.0% CAP		1,617,272	2,557,139	3,157,919	3,996,633	4,872,480	5,825,174
## NOTE: The GAP is based on a tax levy that is NOT adjusted to meet the annual 2.0% CAP.							
Available Fund Balances as of JUNE 30, 2011							
ERS Retirement Contribution	1,307,117						
Unassigned (Unappropriated)	1,482,650						
TOTAL Available Fund Balance	2,789,767						