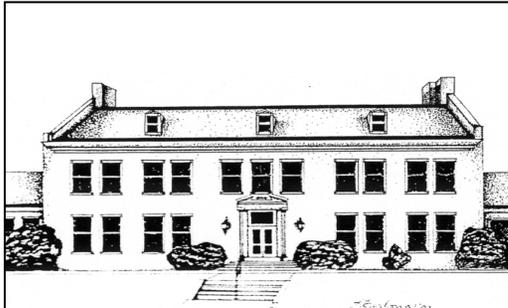
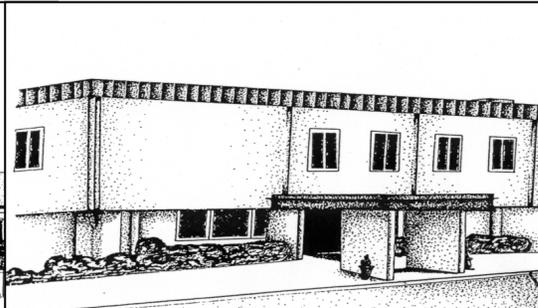


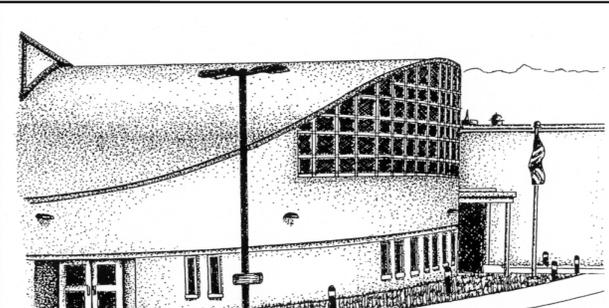
Putnam Valley Central School District Proposed Budget 2013-2014



Putnam Valley Elementary School



Putnam Valley Middle School



Putnam Valley High School

03/07/2013

Table of Contents

Budget Summary	A	Expenditures:	
Revenues:			
General Fund Revenues	1	Special Apportionment Programs	
State Aid Detail	2	Contractual	12
Expenditures:		Tuitions	12
General Support		Materials & Supplies	12
Board of Education	3	BOCES Services	12
Central Administration	3		
Business Administration, Auditing, Treasurer	4	School Libraries	13
Tax Collection	4	Computer Education	13
Legal, Personnel, Public Information	5	Guidance	14
Operation of Plant	6	Health Services	14
Maintenance of Plant	7	Psychological Services	14
Special Items	8	Pupil Personnel Services	14
		Co-Curricular Activities	15
Instruction		Interscholastic Athletics	15
Supervision	9		
Instructional Improvement	9	Pupil Transportation	16
Teaching-Regular School		Undistributed	
Instructional Salaries K-12	10	Employee Benefits	17
Contractual	10	Interfund Transfers	17
Tuitions	10	Debt Service	17
Materials & Supplies	10		
Textbooks	11		
BOCES Services	11	Three Component Budget Comparison	18

Putnam Valley Central School District - Proposed Budget Summary 2013-2014

REVENUES	BUDGET 2012-13	PROPOSED 2013-14	BUDGET CHANGES	Percent Differences
Appropriated Fund Balance	875,000	1,150,000	275,000	31.43%
Real Property Tax Levy	34,909,602	35,888,814	979,212	2.80%
Local Non-Tax Sources	589,100	2,580,470	1,991,370	338.04%
State & Federal Sources	8,897,215	8,713,545	-183,670	-2.06%
Total	45,270,917	48,332,829	3,061,912	6.76%

EXPENDITURES	BUDGET 2012-13	PROPOSED 2013-14	PROPOSED			BUDGET CHANGES	Percent Differences
			Administration 2013-14	Instruction 2013-14	Capital 2013-14		
GENERAL SUPPORT							
A1010 - A1060 Board of Education	29,281	30,995	30,995	0	0	1,714	5.85%
A1240 Central Administration	376,717	354,449	354,449	0	0	-22,268	-5.91%
A1310 - A1380 Finance	591,755	585,682	585,682	0	0	-6,073	-1.03%
A1420 - A1480 Staff	155,160	153,962	153,962	0	0	-1,198	-0.77%
A1620 - A1680 Central Services	2,292,740	2,277,825	0	0	2,277,825	-14,915	-0.65%
A1910 - A1980 Special Items	510,792	527,586	477,586	0	50,000	16,794	3.29%
Total	3,956,445	3,930,499	1,602,674	0	2,327,825	-25,946	-0.66%
INSTRUCTION							
A2070 Instructional Improvement	1,778,139	1,738,753	1,644,914	93,839	0	-39,386	-2.22%
A2110 Teaching: Regular School	12,890,224	12,750,734	0	12,750,734	0	-139,490	-1.08%
A2250 Special Apportionment Programs	6,876,959	7,252,268	144,828	7,107,440	0	375,309	5.46%
A2600 Instructional Media	1,263,088	1,173,737	50,335	1,123,402	0	-89,351	-7.07%
A2800 Pupil Services	2,269,800	2,330,779	170,704	2,160,075	0	60,979	2.69%
Total	25,078,210	25,246,271	2,010,781	23,235,490	0	168,061	0.67%
TRANSPORTATION							
A5510 Pupil Transportation	2,624,095	2,736,537	0	2,736,537	0	112,442	4.28%
UNDISTRIBUTED							
A9010-70 Employee Benefits	10,735,733	12,026,021	1,049,974	10,340,568	635,479	1,290,288	12.02%
A9789 Debt Service	2,816,434	2,560,531	0	0	2,560,531	-255,903	-9.09%
A9901 Interfund Transfers	60,000	1,832,970	0	0	1,832,970	1,772,970	2954.95%
Total	13,612,167	16,419,522	1,049,974	10,340,568	5,028,980	2,807,355	20.62%
TOTAL: GENERAL FUND	45,270,917	48,332,829	4,663,429	36,312,595	7,356,805	3,061,912	6.76%

GENERAL FUND REVENUES

BUDGET CODE	TAX ITEMS	ACTUAL 2011-12	BUDGET 2012-13	PROPOSED 2013-14	Administration 2013-14	Instruction 2013-14	Capital 2013-14	BUDGET CHANGES	Percent Differences
1090	Real Property Taxes	34,303,086	34,909,602	35,888,814				979,212	2.80%
	Service Charges on Real Property Taxes	47,343	35,000	35,000					
	Non-Property Tax Distribution by Westchester	48,913	25,000	0				-25,000	
	CHARGES FOR SERVICES								
1489	Other Charges For Services	173,835	1,000	100,000				99,000	
2230	Tuition: Other School Districts (Foster Care & Special Education Placements)	673,040	100,000	400,000				300,000	
2389	Other Misc. Revenue-CPSE ADMIN FEES Putnam/West. Cty	25,218							
2395	Camp Revenue	51,281							
	Total: Charges For Services	923,374	101,000	500,000				399,000	395.05%
	USE OF MONEY AND PROPERTY								
2401	Interest And Earnings	82,770	75,000	75,000					
2450	Commissions	2,795	5,000	2,500				-2,500	
	Total: Use Of Money & Property	85,565	80,000	77,500				-2,500	-3.13%
	SALE OF PROPERTY AND COMPENSATION FOR LOSS								
2650	Sale Of Materials / Equipment	4,195	0	0					
2660	MTA Tax Reimbursement (Law Repealed in 2011)		0	0					
2680	Insurance Recoveries		500	0				-500	
2690	Other Compensation For Loss		0	0					
	Total: Sale Of Property / Compensation For Loss	4,195	500	0				-500	-100.00%
	MISCELLANEOUS								
2701	Employee Share of Health Insurance Premiums	285,520	227,600	75,000				-152,600	
2703	Refunds of Prior Year Expenditures-Other	182,748	100,000	100,000					
2770	Other Unclassified Revenue: ERATES	19,048	20,000	20,000					
2730	MTA Payroll Tax	136,037	0	0					
	Total: Miscellaneous	623,353	347,600	195,000				-152,600	-43.90%
	STATE SOURCES								
3101	General Formula Aid	7,697,840	8,474,033	8,052,467				-421,566	
3103	Boces Aid	1,099,362	1,087,250	1,246,464				159,214	
3262	Instructional Materials Aid	171,905	170,407	171,222				815	
3289	State Aid Adjustments: GAP Elimination Adjustment		-834,475	-756,608				77,867	
3104/3289	Homeless and Chapter 44/721/66	124,772							
	Total: State Sources	9,093,879	8,897,215	8,713,545				-183,670	-2.06%
	* GENERAL FUND REVENUES	45,129,708	44,395,917	45,409,859				1,013,942	2.28%
	INTERFUND TRANSFERS								
5059	Transfer from Debt Service			1,772,970					
	Total: Interfund Transfers	0	0	1,772,970				1,772,970	
	** SUBTOTAL:								
	** GENERAL FUND REVENUES	45,129,708	44,395,917	47,182,829				2,786,912	6.28%
	APPROPRIATED RESERVES								
599	Appropriated Fund Balance		875,000	875,000					
511	Appropriation of Reserve For Retirement Contribution			275,000				275,000	
	*** GRAND TOTAL:								
	*** GENERAL FUND REVENUES	45,129,708	45,270,917	48,332,829				3,061,912	6.76%

BUDGET CODE	GENERAL FUND REVENUES	ACTUAL 2011-12	BUDGET 2012-13	PROPOSED 2013-14		BUDGET CHANGES	Percent Differences
STATE SOURCES: STATE AID DETAIL							
	BASIC FORMULA		Enacted State Budget	Executive Budget	BT121-3 Governor's Proposal	Differences State Budget Gov Proposal	
	Foundation Aid		3,730,367	4,654,248	4,654,248	0	923,881
	Full Day Kindergarten Conversion Aid		0	0	0	0	
	Special Ed. District Share Deduction		-50,000	0	0	0	50,000
	Building Aid		1,097,822	892,494	1,011,843	-119,349	-205,328
	Transportation Aid		1,477,147	1,439,525	1,439,525	0	-37,622
	High Cost Aid, Public & Private School Excess Cost Aids		1,293,136	515,471	515,471	0	-777,665
	Instructional Materials Aid		170,407	171,222	171,222	0	815
	High Tax Aid		925,561	550,729	550,729	0	-374,832
	Boces Services Aid (Net of Aid Adjustment Due to BOCES Refunds)		1,087,250	1,246,464	1,246,464	0	159,214
	State Aid Adjustments: GAP Elimination Adjustment		-834,475	-756,608	-756,608	0	77,867
	Sub-Total: State Sources		8,897,215	8,713,545	8,832,894	-119,349	-183,670
	TOTAL: STATE SOURCES		8,897,215	8,713,545	8,832,894		-183,670 -2.06%

GENERAL SUPPORT

CODE		ACTUAL 2011-12	BUDGET 2012-13	PROPOSED 2013-14	Administration 2013-14	Instruction 2013-14	Capital 2013-14	BUDGET CHANGES	Percent Differences
A1010	BOARD OF EDUCATION								
A10104**	CONTRACTUAL EXPENSES	14,683	4,400	6,000	6,000			1,600	36.36%
	Mandated Training Workshops, Postage, Printing, & Miscellaneous Expenses								
	MATERIALS & SUPPLIES								
A10105**	General Office Supplies	4,978	1,302	1,302	1,302				
A1010***	Total: Board of Education	19,661	5,702	7,302	7,302			1,600	28.06%
A1040	DISTRICT CLERK								
A1040165	District Clerk Salary #1	11,440	11,440	11,554	11,554			114	
A10405**	Material & Supplies; Postage		1,395	1,395	1,395				
A1040***	Total: District Clerk	11,440	12,835	12,949	12,949			114	0.89%
	#1 NOTES: The District Clerk's salary for next year has not been determined at this time.								
A1060	DISTRICT MEETINGS								
	CONTRACTUAL EXPENSES		10,000	10,000	10,000				
A1060400	Legal Advertisements, Printing, etc.	3,014							
A1060410	Voting Expenses								
A1060446	Election Staff	6,873							
A1060.4	Total: Contractual	9,887	10,000	10,000					
A10605**	Materials & Supplies	3,453	744	744	744				
A1060***	Total: District Meetings	13,340	10,744	10,744	10,744				
A1099	TOTAL: BOARD OF EDUCATION	44,441	29,281	30,995	30,995			1,714	5.85%
	CENTRAL ADMINISTRATION								
A1240	CHIEF SCHOOL ADMINISTRATOR								
	SALARIES: INSTRUCTIONAL #2								
A1240157	Superintendent of Schools and Assistant Superintendent #3 ## The Assistant Superintendent position is vacant and will not be filled.	221,500	221,500	221,500	221,500			0	0.00%
	SALARIES: NON-INSTRUCTIONAL								
A1240165	Secretarial / Clerical (1.5FTE) Includes Overtime / Substitutes	143,849	135,851	113,583	113,583			-22,268	-16.39%
A12404**	CONTRACTUAL EXPENSES: Includes expenses such as		13,600	13,600	13,600			0	0.00%
A1240415	Conferences, Workshops & In-District Travel	7,843							
A1240416	Association Dues & Memberships	5,251							
A1240446	Consultants								
A1240465	Equipment Repair and Service Contracts								
A1240.4	Total: Contractual	13,094	13,600	13,600					
A12405**	MATERIALS & SUPPLIES	5,283	5,766	5,766	5,766			0	0.00%
A1299	TOTAL: CENTRAL ADMINISTRATION	383,726	376,717	354,449	354,449			-22,268	-5.91%

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

#3 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.

A1300 A1310	<u>FINANCE</u> <u>BUSINESS ADMINISTRATION</u> <u>SALARIES:</u>	<u>ACTUAL</u> <u>2011-12</u>	<u>BUDGET</u> <u>2012-13</u>	<u>PROPOSED</u> <u>2013-14</u>	<u>Administration</u> <u>2013-14</u>	<u>Instruction</u> <u>2013-14</u>	<u>Capital</u> <u>2013-14</u>	<u>BUDGET</u> <u>CHANGES</u>	<u>Percent</u> <u>Differences</u>
A1310157	Assistant Superintendent for Finance and Technology (0.75 FTE) #1	154,149	151,003	151,003	151,003			0	0.00%
A1310160	Secretarial / Clerical (4 FTE)	330,315	302,831	275,994	275,994			-26,837	-8.86%
A13104**	CONTRACTUAL EXPENSES: Includes expenses such as:		19,440	19,440	19,440				
A1310412	Advertising, TPA for tax exempt annuities, financial advisor								
A1310415	Conferences, Workshops, In-District Mileage								
A1310416	Professional Association Memberships	999							
A1310446	Consultant Programmer Services	28,203							
A1310464	Equipment Repair and Repair Parts								
A1310465	Computer Equipment & Software Maintenance	536							
A1310490	BOCES SERVICES								
	State Aid Analysis-SWB-Questar	2,990	3,120	3,120	3,120				
	Finance Manager			18,500	18,500				
A1320.4	Total: Contractual	32,728	22,560	41,060					
501 / 526	MATERIALS & SUPPLIES	8,235	4,836	4,836	4,836				
A1310***	TOTAL: Business Administration #1 NOTES: Administrative salaries for next year have not been determined at this time.	525,427	481,230	472,893	472,893			-8,337	-1.73%
A1320	AUDITING								
A1320160	SALARIES: Internal Claims Auditor			1,200	1,200			1,200	
A1320442	CONTRACTUAL EXPENSES: External & Internal Auditing Services	88,457	81,200	81,200	81,200				
A1320***	Total: Auditing	88,457	81,200	82,400	82,400			1,200	1.48%
A1325	TREASURER								
A1325410	CONTRACTUAL EXPENSES: Includes		390	390	390				
A1325412	Advertising, Mileage Expenses, Equipment Repair								
A13255**	MATERIALS & SUPPLIES	1,476	298	298	298				
A1325***	TOTAL: Treasurer	1,476	688	688	688				
A1330	TAX COLLECTION								
A1330160	Salaries: Tax Collector (Stipend) #2	14,615	14,874	14,938	14,938			64	0.43%
A1330400	CONTRACTUAL EXPENSES: Includes		11,655	11,655	11,655			0	0.00%
A1330410	Putnam County Real Property Tax Services #3	2,013							
A1330413	Postage	190							
A1330446	Tax Collection Software Updates	3,950							
A1330407	Printing								
A13305**	MATERIALS & SUPPLIES	1,099	1,358	1,358	1,358				
A1330***	TOTAL: Tax Collection #4	21,867	27,887	27,951	27,951			64	0.23%
A1380400	FISCAL AGENT FEES	0	750	1,750	1,750			1,000	133.33%
A1399	TOTAL: FINANCE #5	637,227	591,755	585,682	585,682			-6,073	-1.03%

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

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

#4 NOTES: District Tax Collection Service expenses are completely paid for by service charges. There is no net cost to the District for Tax Collection.

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

A1400		ACTUAL	BUDGET	PROPOSED	Administration	Instruction	Capital	BUDGET	Percent
A1420	LEGAL	2011-12	2012-13	2013-14	2013-14	2013-14	2013-14	CHANGES	Differences
	CONTRACTUAL EXPENSES								
A1420441	General Counsel Services	48,719	100,000	100,000	100,000				
A1420***	Total: Legal	48,719	100,000	100,000	100,000			0	0.00%
	PERSONNEL								
	Assistant Superintendent #1		0	0	0				
A1430160	Clerical Includes Overtime & Substitutues	20,258	24,854	5,000	5,000			-19,854	-79.88%
A14304**	CONTRACTUAL EXPENSES		6,000	6,000	6,000				
A1430490	BOCES SERVICES: #2								
6160	Employees' Assistance Program (EAP)	5,999	6,665	6,068	6,068			-597	
6020	Contract Analysis Service	2,592	2,641	2,691	2,691			50	
611	Finance Manager			18,500	18,500			18,500	
A1430.49	Total: BOCES	8,591	9,306	27,259	27,259			17,953	
A1430***	Total: Personnel	28,849	40,160	38,259	38,259			-1,901	-4.73%
	#1 NOTES: The responsibilities of the Assistant Superintendent are Personnel, Administration, Curriculum Development and Inse 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.								
BUDGET	STAFF								
A1480	PUBLIC INFORMATION AND SERVICES								
A1480160	PERSONNEL EXPENSES (.5 FTE)	5,810	15,000	15,703	15,703			703	4.69%
		2,500							
A1480***	Total: Public Information and Services	8,310	15,000	15,703	15,703			703	4.69%
A1499	TOTAL: STAFF 3	85,878	155,160	153,962	153,962			-1,198	-0.77%

#3 NOTES: The district publishes periodic newsletters.

#3 NOTES: The STAFF functions include expenditures for attorney services, personnel administration, and public information services.

CODE		ACTUAL	BUDGET	PROPOSED	Administration	Instruction	Capital	BUDGET	Percent
A1600	<u>CENTRAL SERVICES</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2013-14</u>	<u>2013-14</u>	<u>2013-14</u>	<u>CHANGES</u>	<u>Differences</u>
A1620	OPERATION OF PLANT								
A1620165	Director of Operations (0.5 FTE) #1 Operations Office Clerical	61,544	39,500 0	39,895 14,955			39,895 14,955	395 14,955	100.00%
A1620164	SALARIES: Custodians / Cleaners / Grounds keepers #2 High School (5.0 FTE) Includes HS Groundskeeper/Custodial Worker Middle School (3.00 FTE) Elementary School (4.00 FTE) Grounds Keeping (District Wide 1.0 FTE) Summer Workers	258,362 153,011 223,398 123,554	262,514 130,558 227,343 62,395 25,000 52,000	266,279 135,466 229,176 62,395 25,000 54,000			266,279 135,466 229,176 62,395 25,000 54,000	3,765 4,908 1,833	
A1620168	Overtime: #3 9902 Outside Groups: Custodial overtime for outside groups are fully reimbursed to c 9903 Overtime for Reg Cleaning/Groundskeep/Security 9925 Night Differential Emergency Repairs 9901 Snow and Ice Removal School Activities	14,081 39,288 8,000 0 3,562 0	0 0 0 0 0 0	8,000 0 4,000 0			8,000 4,000	8,000 4,000	100.00%
9917/9918	Substitutes	2,794	0	3,000			3,000	3,000	100.00%
A1620169	Substitutes: Vacation and Illness Coverage	61,677	56,243	57,500			57,500	1,257	2.23%
A162016*	Total: Non Instructional Salaries	949,271	855,553	899,666			899,666	44,113	5.16%
	#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: Salaries for custodial staff have not been determined at this time #3 NOTES: All custodial overtime incurred by community use of district facilities is fully reimbursed to the district.								
A16204**	CONTRACTUAL EXPENSES								
A1620400	General Contractual	28,311	21,800	21,800			21,800	0	0.00%
450	Electric (NYSEG)	291,187	428,321	375,000			375,000	-53,321	-12.45%
451	Telephones	63,208	81,765	70,000			70,000	-11,765	-14.39%
445	Insurance Appraisal Updates	4,800	2,194	5,000			5,000	2,806	127.89%
452	Fuel Oil - #2 Heating Oil Elementary School Only 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.	116,058	106,154	120,000			120,000	13,846	13.04%
455 / 456 / 462	Water and Sewer Charges; Water Testing	71,605	113,701	75,000			75,000	-38,701	-34.04%
	<u>CENTRAL SERVICES</u> <u>OPERATION OF PLANT</u>								
453	Propane Gas	22,040	17,250	25,000			25,000	7,750	44.93%
466	Safety Compliance: Fire and Safety Inspections	9,159	7,301	10,000			10,000	2,699	36.97%
454	Rubbish Removal	30,396	45,000	40,000			40,000	-5,000	-11.11%
A16204**	TOTAL: CONTRACTUAL EXPENSES	636,764	823,486	741,800			741,800	-81,686	-9.92%
490	BOCES SERVICES								
6980	Safety & Risk Management	6,886	7,003	7,185			7,185	182	2.60%
6121	Intellipath Regional Telephone Service	31,884	41,676	29,508			29,508	-12,168	-29.20%
6113	Connect-Ed	4,996	0	4,995			4,995	4,995	100.00%
6282	School Dude		0	4,770			4,770		100.00%
A1620.49	Total:BOCES	43,766	48,679	46,458	0	0	46,458	-6,991	
A16205**	MATERIALS & SUPPLIES Building Supplies such as floor care products, cleaning materials, and sanitation supplies; paper products, and uniforms.	51,774	53,010	53,010			53,010	0	0.00%
A1620***	TOTAL: Operation of Plant	1,681,575	1,780,728	1,740,934			1,740,934	-39,794	-2.23%

CODE	CENTRAL SERVICES	ACTUAL 2011-12	BUDGET 2012-13	PROPOSED 2013-14	Administration 2013-14	Instruction 2013-14	Capital 2013-14	BUDGET CHANGES	Percent Differences
A1621	MAINTENANCE OF PLANT								
A1621164	SALARIES: NON-INSTRUCTIONAL High School / Middle School Campus (1.0 FTE)	91,822	81,611	81,611			81,611		
	Elementary School Campus (1.0 FTE)	68,299	67,162	67,162			67,162		
A162116*	Total: Non Instructional Salaries	160,121	148,773	148,773			148,773	0	0.00%
A16214**	General Contractual	2,244	2,000	2,000			2,000	0	
419	Field Maintenance Equipment Rental	1,872	1,000	2,000			2,000	1,000	
436	Upkeep of Fire and Security Alarm Systems	2,886	2,200	7,000			7,000	4,800	
437	Upkeep of Buildings	24,956	26,768	26,768			26,768	0	
438	Upkeep of Electrical	3,825	10,350	10,350			10,350	0	
431	Upkeep of Grounds and Fields	19,513	23,000	23,000			23,000	0	
432	Upkeep of HVAC / Heat	91,656	42,656	95,000			95,000	52,344	
433	Upkeep of Plumbing	17,593	16,068	18,000			18,000	1,932	
434	Upkeep of Sewer & Septic Systems	2,680	6,553	3,000			3,000	-3,553	
430 / 464 / 465	Upkeep of Equipment: Includes Equipment Maintenance Contracts	93,564	84,179	97,000			97,000	12,821	
468	Five Year Capital Plan: Projects will be selected from the Five Year Capital Plan	43,618	100,000	50,000			50,000	-50,000	
A16214**	TOTAL: CONTRACTUAL EXPENSES	304,407	314,774	334,118			334,118	19,344	6.15%
A16215**	MATERIALS AND SUPPLIES Building maintenance supplies such as plumbing supplies, light bulbs, replacement light fixtures, replacement diffusers, air filters, seed, fertilizers, paint, painting materials, and ceiling tiles.	59,151	48,465	54,000			54,000	5,535	11.42%
A1621***	TOTAL: Maintenance of Plant	523,679	512,012	536,891			536,891	24,879	4.86%
A1699	TOTAL: CENTRAL SERVICES #1	2,205,254	2,292,740	2,277,825			2,277,825	-14,915	-0.65%

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

BUDGET CODE	SPECIAL ITEMS	ACTUAL 2011-12	BUDGET 2012-13	PROPOSED 2013-14	Administration 2013-14	Instruction 2013-14	Capital 2013-14	BUDGET CHANGES	Percent Differences
A19**									
	CONTRACTUAL EXPENSES								
A1910400	Unallocated Insurance Property & Liability Insurance	157,747	216,300	195,000	195,000			-21,300	-9.85%
A1920400	School Association Dues N.Y.S. School Board Association Putnam Westchester School Boards Association National School Boards Association	16,674	12,567	16,500	16,500			3,933	31.30%
A1930400	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.	58,944	25,000	50,000			50,000	25,000	100.00%
A1980400	MTA Tax	55,543	0	0				0	
A198149*	BOCES SERVICES								
6990	Insurance Management #1	22,936	23,359	24,971	24,971			1,612	6.90%
0010 / 0021	Administrative Charge	106,471	233,566	222,501	222,501			-11,065	-4.74%
	Capital Budget			18,614	18,614			18,614	100.00%
		129,407	256,925	266,086	266,086			9,161	3.57%
A1998	TOTAL: SPECIAL ITEMS	418,315	510,792	527,586	477,586		50,000	16,794	3.29%
A1999	TOTAL: GENERAL SUPPORT #2	3,774,841	3,956,445	3,930,499	1,602,674		2,327,825	-25,946	-0.66%

#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

BUDGET CODE	<u>ADMINISTRATION AND IMPROVEMENT</u>	ACTUAL 2011-12	BUDGET 2012-13	PROPOSED 2013-14	Administration 2013-14	Instruction 2013-14	Capital 2013-14	BUDGET CHANGES	Percent Differences
A2020	SUPERVISION								
	SALARIES: School Building Administrators #1								
A2020157	High School Principal	156,823	166,356	166,356	166,356				
A2020157	Assistant High School Principal	154,330	154,330	154,330	154,330				
A2020157	Middle School Principal	174,625	174,625	174,625	174,625				
A2020157	Assistant Middle School Principal	140,297	143,141	143,141	143,141				
A2020157	Elementary School Principal	165,860	165,860	166,860	166,860				
A2020157	Assistant To The Elementary School Principal	106,348	106,348	107,411	107,411				
A202015*	TOTAL: INSTRUCTIONAL SALARIES	913,736	910,660	912,723	912,723			2,063	0.23%
	#1 NOTES: Salaries for administrators have not been determined at this time								
	SALARIES: NON-INSTRUCTIONAL								
A2020160	School Office Clerical: HS, MS, ES 7 FTE	443,332	468,866	452,417	452,417			-16,449	-3.51%
A2020168	Clerical Overtime / Substitutes / Receiving	9,702	41,400	41,400	41,400				
A202016*	TOTAL: NON INSTRUCTIONAL SALARIES	453,034	510,266	493,817	493,817			-16,449	-3.22%
	CONTRACTUAL EXPENSES								
400	Photocopying: District Wide	107,250	91,000	91,000	91,000				
413	District Wide Contractual Expense: School Communications, Postage & Printin	35,789	73,100	73,100	73,100				
412	Teacher Recruitment, Advertising, etc.			0	0				
410	School Resource Officer: 1.0 FTE	58,580	60,865	60,865	60,865				
A20204**	High School: General Contractual Expenses	2,420	1,977	1,977	1,977				
A20204**	Middle School: General Contractual Expenses	2,789	2,000	2,000	2,000				
A20204**	Elementary School: General Contractual Expenses	1,824	2,421	2,421	2,421				
A2020.4	Total:Contractual	208,652	231,363	231,363	231,363			0	0.00%
A20205**	MATERIALS & SUPPLIES								
	Materials & Supplies Include: graduation supplies, report cards, paper, general office supplies, etc.	6,439	7,011	7,011	7,011		0		
A2020.5	Total: Materials & Supplies	6,439	7,011	7,011	7,011			0	0.00%
A2020***	TOTAL: Supervision	1,581,861	1,659,300	1,644,914	1,644,914			-14,386	-0.87%
A2070	INSTRUCTIONAL IMPROVEMENT CURRICULUM DEVELOPMENT								
A2070158	SALARIES: INSTRUCTIONAL								
	Curriculum Development	26,235	60,000	35,000		35,000		-25,000	-41.67%
A20704**	CONTRACTUAL EXPENSES #2	31,062	30,000	30,000		30,000		0	0.00%
	Includes:								
403	Staff Development Courses								
415	Travel & Conferences								
446	Consultants								
	Mentoring								
A2070490	BOCES SERVICES #3								
5040	Consultant Services; Staff Development	36,222	21,979	21,979		21,979			
5120	Teacher Center	4,790	5,000	5,000		5,000			
A2070.49	Total:Boces	41,012	26,979	26,979		26,979		0	0.00%
A20705**	MATERIALS & SUPPLIES	2,502	1,860	1,860		1,860			
A2070***	TOTAL: Curriculum Development	100,811	118,839	93,839	0	93,839		-25,000	-21.04%
	#2 NOTES: The curriculum development budget supports all district personnel.								
	#3 NOTES: Services through BOCES are eligible for BOCES Aid at 50% on average.								
A2099	TOTAL: ADMINISTRATION AND IMPROVEMENT	1,682,672	1,778,139	1,738,753	1,644,914	93,839		-39,386	-2.22%
	NOTE: ADMINISTRATION AND IMPROVEMENT includes the Curriculum Development and School Supervision functions.								

BUDGET CODE		ACTUAL	BUDGET	PROPOSED	Administration	Instruction	Capital	BUDGET	Percent
A2110	<u>TEACHING - REGULAR SCHOOL #1</u>	2011-12	2012-13	2013-14	2013-14	2013-14	2013-14	CHANGES	Differences
	INSTRUCTIONAL SALARIES								
A2110150	Full Day Kindergarten Teachers (5 FTE)	522,294	505,842	518,570		518,570		12,728	2.52%
A2110151	Elementary School Teachers: 1 - 4 (27.66 FTE)	2,916,422	2,864,529	2,896,007		2,896,007		31,478	1.10%
A2110152	Middle School Teachers: 5 - 8 (33.5 FTE)	3,458,231	3,198,272	3,121,512		3,121,512		-76,760	-2.40%
A2110152	High School Teachers: 9 - 12 (37.4 FTE)	3,622,972	4,121,737	3,869,727		3,869,727		-252,010	-6.11%
		<u>10,519,919</u>	<u>10,690,380</u>	<u>10,405,816</u>		<u>10,405,816</u>		<u>-284,564</u>	<u>-2.66%</u>
A2110153 / 154	Substitute Teachers	149,484	200,000	200,000		200,000		0	0.00%
153 / 154	District Wide: Extended Term Leaves and Daily Substitutes								
A2110158	Additional Instructional Salary Provisions: Includes; Leadership Positions,	47,879	107,712	107,712		107,712		0	0.00%
A2110158	Committee Assignments, Test Proctors, etc.								
A2110159	Additional Credit Hours & Salary Schedule Upgrades Earned During The Year	18,009	100,000	100,000		100,000		0	0.00%
A2110159									
A211015*	Total: Instructional Salaries	10,735,291	11,098,092	10,813,528		10,813,528		-284,564	-2.56%
	NON-INSTRUCTIONAL SALARIES								
A2110165	Theater Manager (1 FTE)	34,511	0	34,856		34,856		34,856	
A2110161	Teacher Aides: (1 FTE)	55,632	56,034	57,231		57,231		1,197	2.14%
A2110167	Monitors: (11.26 FTE)	250,265	268,689	270,767		270,767		2,078	0.77%
A2110169		15,213							
A211016*	Total: Non Instructional Salaries	355,621	324,723	362,854		362,854		38,131	11.74%
	#1 NOTES: Salaries for teachers, teacher aides and monitors have not been determined at this time.								
A2110	<u>TEACHING - REGULAR SCHOOL</u>								
	CONTRACTUAL EXPENSES #2								
A21104**	High School/Professional Dev. Travel & Conference	2,185	262	4,601		4,601		4,339	
A21104**	Middle School/Professional Dev. Travel & Conference	2,185	8,500	4,601		4,601		-3,899	
A21104**	Elementary School/Destination Imagination	7,265	4,516	9,681		9,681		5,165	
400	Technology Licenses and Support	24,587	25,000	25,000		25,000		0	
400	District: Testing Services	2,707	25,000	5,000		5,000		-20,000	
400	School Communications Support/Internet Safety License	18,216	16,100	18,200		18,200		2,100	
400	Student Accident Insurance	22,722	12,290	21,600		21,600		9,310	
400	Student Information Systems: Annual License/Powerschool	21,050	21,086	22,000		22,000		914	
400	Cooperative & Shared Services	0	7,250	0		0		-7,250	
400	Instructional Equipment Maintenance Contracts and Repair	16,835	30,000	30,000		30,000		0	
400	Reimbursed Trips	28,218							
	Total: Contractual	145,970	150,004	140,683	0	140,683		-9,321	-6.21%
	TUITIONS:								
472	Homebound / Hospitalized / Tutors	62,409	25,000	25,000		25,000			
473	Foster Tuitions		55,000	55,000		55,000			
	Total: Tuitions	62,409	80,000	80,000		80,000		0	0.00%
	#2 NOTES: Contractual Expenses include items such as book rebinding, equipment repairs, and equipment repairs.								
A21105**	MATERIALS & SUPPLIES #3								
	High School	82,188	110,922	110,922		110,922			
	Middle School	95,037	127,028	127,028		127,028			
	Elementary School	70,767	83,598	83,598		83,598			
515	District Testing Materials		11,160	11,160		11,160			
501	District Curriculum Supplies	22,287	4,185	4,185		4,185			
	Total: Materials & Supplies	270,279	336,893	336,893		336,893		0	0.00%
	#3 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.								

BUDGET CODE	<u>TEACHING - REGULAR SCHOOL</u>	ACTUAL 2011-12	BUDGET 2012-13	PROPOSED 2013-14	Administration 2013-14	Instruction 2013-14	Capital 2013-14	BUDGET CHANGES	Percent Differences
A2110480	TEXTBOOKS #1								
	High School	55,417	22,145	22,145		22,145			
	Middle School	9,326	31,000	31,000		31,000			
	Elementary School	58,573	45,390	45,390		45,390			
	Special Education	0	3,143	3,143		3,143			
A2110482	Non-Public Schools	6,986	14,000	14,000		14,000			
	Total: Textbooks	130,302	115,678	115,678		115,678		0	0.00%
	#1 NOTES: Textbook expenditures are offset by Textbook Aid at \$58.25 per resident pupil.								
A2110490									
	Below are BOCES SERVICES #2								
	Program Codes								
4301	Regional Alternative High School	0	79,922	0		0			
5231	College Conference	2,188	2,980	1,870		1,870			
2280490	High School TECH CENTER Regular Course:	631,881	571,064	489,059		489,059			
5062	Girl's Choices	1,100	1,500	1,439		1,439			
6115	State Reporting Compliance	11,983	26,389	12,061		12,061			
4770	Arts in Education	71,386	7,000	70,000		70,000			
5047	Standards Assessment	0	4,500	4,500		4,500			
4851	Regional Summer School	3,900	14,000	4,000		4,000			
5420	Science 21 Curriculum Training	2,000	6,000	2,000		2,000			
5220	Science 21 Instructional Materials & Kits	12,791	16,300	16,300		16,300			
5060	Destination Imagination	2,545	7,500	7,500		7,500			
6080/6261	Recruitment and Certification Services	5,030	33,130	5,030		5,030			
4065	Environmental Education; Non-participant maintenance charge	5,453	3,863	3,863		3,863			
5040	Curriculum Center	1,580	9,186	9,247		9,247			
510.1/554	Castle Learning/Maintenance	0	0	5,075		5,075			
510/554	Renaissance Learning/Maintenance	0	0	3,334		3,334			
510/554	STAR/Maintenance	0	0	13,259		13,259			
510.25	Server & Hardware Maintenance & Licensing Renewals	0	0	61,985		61,985			
554/611.5	Teachscape	0	0	5,425		5,425			
510.8	Hardware Repairs	0	0	61,200		61,200			
554	Model Schools	0	0	9,078		9,078			
611.38	Test Scoring	0	0	20,734		20,734			
611	Disaster Recovery	0	0	10,000		10,000			
5151, 5170, 5171	Laminating, Graphics, Copying Services	566	1,500	1,500		1,500			
6971	Fingerprinting Services	2,000	0	2,000		2,000			
5105/5108/5109	LHRIC/Hardware/Software	144,508	0	0		0			
6113	IEP Direct	16,895	0	0		0			
6118	Telecommunications	17,569	0	17,639		17,639			
6282	School Dude	4,764	0	0		0			
A211049*	Total: Boces Services	938,139	784,834	838,098		838,098		53,264	6.79%
A23304	Dutchess Community College/ Billed for Exact Amount (Revenue)	62,794	0	63,000		63,000		63,000	
A2110***	TOTAL: TEACHING REGULAR SCHOOL	12,700,805	12,890,224	12,750,734	0	12,750,734	0	-139,490	-1.08%

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

BUDGET CODE	SPECIAL APPORTIONMENT PROGRAMS	ACTUAL 2011-12	BUDGET 2012-13	PROPOSED 2013-14	Administration 2013-14	Instruction 2013-14	Capital 2013-14	BUDGET CHANGES	Percent Differences
A2250	PUPILS WITH HANDICAPPING CONDITIONS								
A225015	SALARIES: INSTRUCTIONAL: Teacher Salaries (33.14 FTE)	3,060,239	2,908,083	3,193,682		3,193,682		285,599	9.82%
A2250157	Director of Special Education & PPS (0.5 FTE) #1	72,519	74,508	74,508	74,508				
	TOTAL: INSTRUCTIONAL SALARIES	3,132,758	2,982,591	3,268,190	74,508	3,193,682		285,599	9.58%
A225016	SALARIES: NON-INSTRUCTIONAL								
A2250161	Teacher Aides Includes: New Horizons/Substitute Teacher Aides 32FTE	1,145,877	948,687	1,031,753		1,031,753		83,066	8.76%
A2250160	Clerical Support 1 FTE Includes: Clerical Overtime / Substitutes	52,599	73,985	70,320	70,320			-3,665	-4.95%
	TOTAL: NON-INSTRUCTIONAL SALARIES	1,198,476	1,022,672	1,102,073	70,320	1,031,753		79,401	7.76%
	#1 NOTES: The Director of Special Education's duties are assigned 0.5 in Special Education and 0.5 in Pupil Personnel Services.								
A22504	CONTRACTUAL EXPENSES:								
A22504	General Contractual: New Horizons / Dues / Misc.	35,456	15,384	15,384		15,384			
A2250446	Consultant Therapists for Evaluations, Physical Therapy,	386,691	451,928	451,928		451,928			
	TOTAL: CONTRACTUAL	422,147	467,312	467,312		467,312		0	0.00%
A2250471	TUITION:								
9180 / 9181	Public / Private Special Schools: Tuition & Maintenance	678,297	595,241	595,241		595,241			
A2250472	Tuition: Spl Ed Homebound / Hospitalized / Tutoring		10,395	10,395		10,395			
	TOTAL: TUITION	678,297	605,636	605,636		605,636		0	0.00%
A22505**	MATERIALS & SUPPLIES	16,787	13,769	13,769		13,769		0	0.00%
	General classroom supplies								
BUDGET CODE	SPECIAL APPORTIONMENT PROGRAMS								
A2250490	PUPILS WITH HANDICAPPING CONDITIONS								
Below are Program Codes COSERS	BOCES SERVICES SPECIAL EDUCATION	511	159,415						
204	Communications, Language, Academic, Social Skills	176,086	119,035	59,350		59,350		-59,685	
211	Local School Building Programs	0	0	51,658		51,658		51,658	
212	Learning Center - Option 3; 6-1-1	558,916	750,869	767,628		767,628		16,759	
430	Regional Alternative High School For Disabled/GED/RKLD/SWB /	40,560	40,560	191,076		191,076		150,516	
215	Multiple Disabilities Plus Aide	309,803	499,945	382,428		382,428		-117,517	
333	Diagnostic & Prescriptive Services	9,838	25,333	26,218		26,218		885	
301, 307	Shared Teacher Services	185,963	157,728	161,537		161,537		3,809	
315	Remedial Reading			25,010		25,010			
31	Physical Therapy/Occupational Therapy/Reading/Consultant Services	90,857	191,509	90,328		90,328		-101,181	
504/512	Teacher Center/Workshops	2,484	0	2,500		2,500		2,500	
405	Walkabout	25,047	0	25,890		25,890		25,890	
6113	IEP Direct			11,665		11,665			
A225049*	Total: Boces Services	1,518,409	1,784,979	1,795,288		1,795,288		10,309	0.58%
A2250***	TOTAL: Pupils With Handicapping Conditions	6,966,874	6,876,959	7,252,268	144,828	7,107,440		375,309	5.46%
A2299	TOTAL: SPECIAL APPORTIONMENT PROGRAMS	6,966,874	6,876,959	7,252,268	144,828	7,107,440		375,309	5.46%

CODE	INSTRUCTIONAL MEDIA	ACTUAL 2011-12	BUDGET 2012-13	PROPOSED 2013-14	Administration 2013-14	Instruction 2013-14	Capital 2013-14	BUDGET CHANGES	Percent Differences
A2610 & A2620	SCHOOL LIBRARIES								
A2610151	SALARIES: INSTRUCTIONAL								
A2610/A2620	High School Librarian (1 FTE)	100,768	102,166	103,734		103,734		1,568	1.53%
A2610161	SALARIES: NON-INSTRUCTIONAL	34,992	33,699	33,699		33,699		0	0.00%
	ES Library Teacher Aide (1 FTE)	16,323							
A2610490	BOCES SERVICES								
	Professional Library, Library Automation, Library Database	28,265	16,164	16,164		16,164			
	Audio-Visual Equipment Repairs		4,000	4,000		4,000			
	TOTAL: BOCES SERVICES	28,265	20,164	20,164		20,164		0	0.00%
A26105**	MATERIALS & SUPPLIES #1								
	High School	8,854	28,365	28,365		28,365			
	Middle School	125	10,137	10,137		10,137			
	Elementary School	5,874	17,464	17,464		17,464			
	TOTAL: MATERIALS AND SUPPLIES	14,853	55,966	55,966		55,966		0	0.00%
A2610 & A2620	TOTAL: School Libraries & Educational Television	195,201	211,995	213,563		213,563		1,568	0.74%
	#1 NOTES: Materials and Supplies include library books, periodical subscriptions, CD's, DVD's, etc.								
CODE	INSTRUCTIONAL MEDIA								
A2630	COMPUTER EDUCATION								
A2630151	SALARIES: INSTRUCTIONAL								
	Elementary School: (1.0 FTE)	122,230	100,956	104,234		104,234		3,278	3.25%
	Assistant Superintendent for Finance and Technology (0.25 FTE)	50,335	50,335	50,335	50,335				
	TOTAL: INSTRUCTIONAL SALARIES	172,565	151,291	154,569	50,335	104,234		3,278	2.17%
A263016*	SALARIES: NON-INSTRUCTIONAL:	225,690	220,143	194,536		194,536		-25,607	-11.63%
A2630161	Computer / Technology Specialists:								
	HS 1.0 FTE, MS 1.0 FTE, ES 1.0 FTE Plus \$16,000 Summer Work								
A26304**	CONTRACTUAL EXPENSES								
	High School	2,518	1,400	1,400		1,400			
	Elementary School		526	526		526			
490-5104/6112	Internet Communications and Services	56,264	53,727	52,096		52,096			
A2630.4	Total:Contractual	58,782	55,653	54,022		54,022		-1,631	-2.93%
560	SOFTWARE State Aided #2								
	High School	12,347	4,000	4,000		4,000			
	Middle School:		6,200	6,200		6,200			
	Elementary School:	2,037	3,158	3,158		3,158			
	Special Education		4,410	4,410		4,410			
	District-wide	17,915							
	TOTAL: SOFTWARE	32,299	17,768	17,768		17,768			
A2630490	BOCES SERVICES #3								
5102 / 5108	Computer Technology Support and Repairs	234,530	173,904	164,282		164,282		-9,622	-5.53%
5109	Computer Equipment Installment Purchase Agreement	421,414	392,000	334,663		334,663		-57,337	-14.63%
	Total: BOCES Services	655,944	565,904	498,945		498,945		-66,959	-11.83%
	#3 NOTES: BOCES expenses are offset by approx. 50% in State Aid.								
A26305**	MATERIALS & SUPPLIES								
	High School	1,556	27,900	27,900		27,900			
	Middle School		9,300	9,300		9,300			
	Elementary School	2,280	2,139	2,139		2,139			
	Special Education		995	995		995			
	TOTAL: MATERIALS AND SUPPLIES	3,836	40,334	40,334		40,334		0	0.00%
A2630***	TOTAL: Computer Education	1,151,634	1,051,093	960,174	50,335	909,839		-90,919	-8.65%
A2699	TOTAL: INSTRUCTIONAL MEDIA	1,346,835	1,263,088	1,173,737	50,335	1,123,402		-89,351	-7.07%
	#2 NOTES: The district is expected to receive \$18,227 in Hardware & Technology Aid.								
	#3 NOTES: Instructional Technology Services through BOCES are eligible for BOCES Aid at about 50% .								

BUDGET CODE	PUPIL SERVICES	ACTUAL 2011-12	BUDGET 2012-13	PROPOSED 2013-14	Administration 2013-14	Instruction 2013-14	Capital 2013-14	BUDGET CHANGES	Percent Differences
A2810	GUIDANCE								
A2810151	SALARIES: INSTRUCTIONAL Guidance Counselors (4 FTE)	411,305	419,546	429,750		429,750		10,204	2.43%
A2810160	SALARIES: NON-INSTRUCTIONAL High School Clerical (1 FTE) Includes summer work	78,036	75,402	75,402		75,402		0	0.00%
A2810490	BOCES SERVICES								
333*	Diagnostic & Prescriptive Services	3,100	33,000	33,000		33,000		0	0.00%
				33,000					
A28105**	MATERIALS & SUPPLIES High School Middle School	2,096	3,720 651	3,720 651		3,720 651			
	TOTAL: MATERIALS AND SUPPLIES	2,096	4,371	4,371		4,371		0	0.00%
A2810***	TOTAL: Guidance	494,537	532,319	542,523		542,523		10,204	1.92%
A2815	HEALTH SERVICES								
A2815166	SALARIES: NON-INSTRUCTIONAL Nurses (3 FTE) plus Summer Work, Substitutes	191,419	191,315	193,065		193,065		1,750	0.91%
A28154**	CONTRACTUAL EXPENSES Payments to Other Districts for Health Service Provided to Resident Pupils	132,122	115,000	115,000		115,000		0	0.00%
A28155**	MATERIALS & SUPPLIES: First Aid Supplies High School Middle School Elementary School		2,325 1,972 1,642	2,325 1,972 1,627		2,325 1,972 1,627			
	TOTAL: MATERIALS AND SUPPLIES	3,772	5,924	5,924		5,924		0	0.00%
A2815***	TOTAL: Health Services	327,313	312,239	313,989		313,989		\$1,750	0.56%
A2820	PUPIL SERVICES PSYCHOLOGICAL SERVICES								
A2820151	SALARIES: INSTRUCTIONAL School Psychologists (1.79 FTE)	160,496	192,059	190,500		190,500		-1,559	-0.81%
A2820***	TOTAL: Psychological Services	160,496	192,059	190,500		190,500		-1,559	-0.81%
A2830	PUPIL PERSONNEL SERVICES								
A2830157	SALARIES: INSTRUCTIONAL: Director of PPS & Special Education (0.5 FTE) #1	73,319	74,508	75,851	75,851			1,343	1.80%
A283015*	Social Worker(1 FTE) Summer CSE Meetings and Evaluations	107,897 2,248	107,897 19,106	110,594 19,106		110,594 19,106		2,697	2.50%
	TOTAL: INSTRUCTIONAL SALARIES	183,464	201,511	205,551	75,851	129,700		4,040	2.00%
A2830160	SALARIES: NON-INSTRUCTIONAL Clerical Support (0.5 FTE)	80,715	18,908	19,853	19,853			945	5.00%
	#1 NOTES: The Director of Special Education's duties are assigned 0.5 in Special Education and 0.5 in Pupil Personnel Services.								
A28304**	CONTRACTUAL EXPENSES	5,742	1,323	1,323		1,323		0	0.00%
A2830472	Home and Hospital Instruction	0	19,556	7,891		7,891		-11,665	-59.65%
A2830490 4021 / 6113	BOCES SERVICES Therapists; IEP Direct	27,858	32,302	32,302		32,302		0	0.00%
A28305**	MATERIALS & SUPPLIES #2 #2 NOTES: Materials and Supplies include general office supplies, computer paper, supplies for counselors, subscriptions, computer software, etc.	1,492	12,407	12,407		12,407		0	0.00%
A2830***	TOTAL: Pupil Personnel Services	299,271	286,007	279,327	95,704	183,623		-6,680	-2.34%

BUDGET CODE	PUPIL SERVICES: Co-curricular Activities	PUPIL ACTIVITIES	ACTUAL 2011-12	BUDGET 2012-13	PROPOSED 2013-14	Administration 2013-14	Instruction 2013-14	Capital 2013-14	BUDGET CHANGES	Percent Differences
A285015*	SALARIES: INSTRUCTIONAL									
	High School Club Advisors & Chaperones/Perf. Art Center Productions		87,668	70,600	82,600		82,600		12,000	17.00%
	Middle School Club Advisors & Chaperones		30,701	36,316	36,316		36,316			
	ES Concert		18,657	29,247	29,247		29,247			
	Wilson Reading		2,660							
	District Wide Jazz Band		4,177							
	TOTAL: INSTRUCTIONAL SALARIES		143,863	136,163	148,163		148,163		12,000	8.81%
A285016	Chaperones-Non Teaching/ Theater Manager/ PAC Performances		18,375	0	20,000		20,000		20,000	
A28504**	CONTRACTUAL EXPENSES									
	District Performing Arts: NYSSMA Fees/Musical Instrument Rentals & Repair		9,675	10,600	10,600		10,600			
A28505**	MATERIALS & SUPPLIES									
	Performing Arts: District Theatre Productions and Shows		26,237	33,485	33,485		33,485			
	High School Clubs		5,789	5,580	5,580		5,580			
	Middle School Clubs		0	1,395	1,395		1,395			
	District Support of Clubs		4,593	4,650	4,650		4,650			
	TOTAL: MATERIALS AND SUPPLIES		36,619	45,110	45,110		45,110		0	0.00%
A2850***	TOTAL: Co-Curricular Activities		208,532	191,873	223,873		223,873		32,000	16.68%
A2855	Interscholastic Athletics									
A2855158	SALARIES:									
	Athletics Director: (1.0 FTE)		120,000	120,000	125,000	75,000	50,000		5,000	4.17%
	Coaches Salaries		324,007	282,413	302,177		302,177		19,764	7.00%
	Athletic Trainer, Fitness Supervisor, Chaperones, Intramurals		37,736	49,310	49,310		49,310			
	Clerical Support (1.0 FTE)		101,111	71,472	71,972		71,972		500	0.70%
	TOTAL: SALARIES		582,854	523,195	548,459	75,000	473,459		25,264	4.83%
A2855200	EQUIPMENT / DURABLE SUPPLIES		0	6,000	6,000		6,000			
A2855400	CONTRACTUAL EXPENSES									
A2855409	Inter-Scholastic Athletics Transportation		65,821	52,420	52,420		52,420		0	0.00%
	General Contractual		34,841	55,550	55,550		55,550		0	0.00%
A2855.4	Total:Contractual		100,662	107,970	107,970		107,970		0	0.00%
A2855490	BOCES SERVICES: Officials and Coordinator		57,119	70,848	70,848		70,848		0	0.00%
A28555**	MATERIALS & SUPPLIES:									
	Athletics Supplies - All Sports and Intramurals		68,234	47,290	47,290		47,290		0	0.00%
A2855***	TOTAL: Interscholastic Athletics		808,869	755,303	780,567	75,000	705,567		25,264	3.34%
A2899	TOTAL: PUPIL SERVICES		2,299,018	2,269,800	2,330,779	170,704	2,160,075		60,979	2.69%
A2999	TOTAL: INSTRUCTION #1		24,996,204	25,078,210	25,246,271	2,010,781	23,235,490		168,061	0.67%

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

BUDGET CODE		ACTUAL 2011-12	BUDGET 2012-13	PROPOSED 2013-14	Administration 2013-14	Instruction 2013-14	Capital 2013-14	BUDGET CHANGES	Percent Differences
	SALARIES: NON-INSTRUCTIONAL: Includes								
	Director of Operations (0.5 FTE) #1	61,545	39,500	39,895		39,895		395	1.00%
A5510167	Head Bus Driver (1.0 FTE)	62,744	79,111	79,111		79,111		0	0.00%
A5510167	Clerical; Drivers; Mechanic; Monitors (24.26 FTE)	943,990	930,464	936,244		936,244		5,780	0.62%
A5510168	Overtime	28,052	11,249	36,249		36,249		25,000	222.24%
A5510169	Substitutes	22,863	2,163	27,163		27,163		25,000	1155.80%
	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.	1,119,194	1,062,487	1,118,662		1,118,662		56,175	5.29%
	#1 NOTES: The responsibilities of the Director of Operations are distributed (0.5) Operations & Maintenance and (0.5) Transportation.								
A5510590	EQUIPMENT / DURABLE SUPPLIES	70,990	7,500	7,500		7,500		0	0.00%
	Replacement of radios and bus camera systems								
	CONTRACTUAL EXPENSES								
A5510400	Meteorological Forecasting Services	4,562	2,303	2,303		2,303			
A55104**	Other Contractual Expenses: Tolls, Fingerprinting, Mileage, Consultants	3,639	5,050	5,050		5,050			
A5510421	Vehicle Insurance	21,576	26,000	26,000		26,000			
A5510449	Mandated Driver Medical Examinations and Drug Testing	958	2,000	2,000		2,000			
A5510464	Bus Repairs	10,025	16,068	16,068		16,068			
A5510466	Bus Safety Education and State Mandated Certifications	125	3,800	3,800		3,800			
	Total: Contractual	40,885	55,221	55,221		55,221		0	0.00%
	MATERIALS & SUPPLIES								
A5510501	General Office	580	1,340	1,340		1,340			
A551055* / 57*	Vehicle Materials, Supplies, Handtools, Tires, Parts, Oil, Bus Parts	71,983	48,186	48,186		48,186			
A5510571	Gasoline and Diesel	264,801	218,400	227,136		227,136		8,736	4.00%
	State Contract: Gasoline and Diesel fuel								
	TOTAL: MATERIALS AND SUPPLIES	337,364	267,926	276,662		276,662		8,736	3.26%
A5540400	Special Private School								
	Transportation for disabled pupils attending private special schools and summer transportation		12,225	12,225		12,225		0	0.00%
A5540400 / 401	CONTRACT TRANSPORTATION SERVICES #2	1,143,405	1,218,736	1,266,267		1,266,267		47,531	3.90%
A5540400	Hudson Valley Bus Regular Runs: 18 Buses: 66 passenger								
	2 Vans: 20 passenger								
A5540401	#2 NOTES:								
	The transportation contract figure is the current contract extended to next year with a projected 3.90 % C.P.I. increase for 2013-14.								
A5599	TOTAL: PUPIL TRANSPORTATION	2,711,838	2,624,095	2,736,537		2,736,537		112,442	4.28%
A7310	Community Service-Summer Camp	48,955		0					

BUDGET
CODE

UNDISTRIBUTED

		ACTUAL 2011-12	BUDGET 2012-13	PROPOSED 2013-14	Administration 2013-14	Instruction 2013-14	Capital 2013-14	BUDGET CHANGES	Percent Differences
	EMPLOYEE BENEFITS ##								
A9010800	NYS EMPLOYEES' RETIREMENT	910,070	1,056,844	1,218,007	221,677	712,778	283,552	161,163	15.25%
A9020800	NYS TEACHERS' RETIREMENT	1,909,194	2,389,050	3,253,582	257,684	2,995,898	0	864,532	36.19%
A9030800	SOCIAL SECURITY AND MEDICARE	1,695,459	1,957,180	1,959,489	156,759	1,706,715	96,015	2,309	0.12%
A9040800	WORKERS' COMPENSATION	144,335	157,020	136,337	5,907	118,750	11,680	-20,683	-13.17%
A9045800	LIFE INSURANCE	10,378	18,240	18,486	1,479	16,101	906	246	1.35%
A9050800	UNEMPLOYMENT INSURANCE	40,000	42,500	42,500	1,900	37,018	3,582	0	0.00%
A9060800	HOSPITAL AND MEDICAL INSURANCE	4,156,710	4,692,499	4,968,820	362,718	4,391,158	214,944	276,321	5.89%
A9070800	UNION WELFARE BENEFITS	417,057	422,400	428,800	41,850	362,150	24,800	6,400	1.52%
A9098	TOTAL: Employee Benefits	9,283,203	10,735,733	12,026,021	1,049,974	10,340,568	635,479	1,290,288	12.02%
	## 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, 2012 and March 31, 2013. The rate is projected to be 20.9% of payroll on average. This is a rate increase of 15.25% above last year.								
	Teacher Retirement contributions estimated at 16.25% of payroll are made by the district for member employees based on salaries earned between July 1, 2013 and June 30, 2014. This is a rate increase of 36% above last year.								
	The FICA rate for 2013 remains at 7.65% while the maximum wage base for Social Security is \$ 113,700.								
	The medicare portion (1.45%) will continue to be assessed without limits on the salary base. The 2014 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. Health insurance coverage for retirees continue to rise as the number of retirees increase.								
	Retirees also receive medicare premium reimbursements.								
	Welfare benefit contributions of \$1,600 are made on behalf of each eligible employee and retiree.								
	INTERFUND TRANSFERS								
A9901.95	Special Aid Fund: District Share of Extended School Year Programs	59,602	60,000	60,000			60,000	0	0.00%
A9950.9	Transfer to Capital Fund Districtwide Security Upgrades - \$696,776 Synthetic Turf Carpet Replacement and Resurfacing of Track - \$812,694 Concession Stand - \$263,500 plus \$125,000 from legislative grant	0	0	1,772,970			1,772,970	1,772,970	
A9901.96	Transfer to Debt Service	1,000,000	0	0					
	TOTAL : Interfund Transfer	1,059,602	60,000	1,832,970			1,832,970	1,772,970	2954.95%
	DEBT SERVICE								
A9789	2000 New High School	1,564,413	1,591,038	1,567,288			1,567,288	-23,750	-1.49%
	1998 MS Reconstruction	240,252	240,253	0			0	-240,253	-100.00%
	Bus Project Bond Anticipation Notes	93,652	104,743	104,743			104,743	0	0.00%
	2005 MS / ES Reconstruction	884,200	880,400	885,800			885,800	5,400	0.61%
	2012 Putnam / Northern Westchester BOCES Reconstruction		0	2,700			2,700	2,700	100.00%
A9898	TOTAL: Debt Service	2,782,517	2,816,434	2,560,531			2,560,531	-255,903	-9.09%
A9959	TOTAL: UNDISTRIBUTED	13,125,322	13,612,167	16,419,522	1,049,974	10,340,568	5,028,980	2,807,355	20.62%
A9999	TOTAL: GENERAL FUND	44,657,160	45,270,917	48,332,829	4,663,429	36,312,595	7,356,805	3,061,912	6.76%

THREE COMPONENT BUDGET COMPARISON 2012/13 AND 2013/14

EXPENDITURES	ADOPTED BUDGET				PROPOSED BUDGET				BUDGET CHANGES	Percent Differences
	BUDGET 2012-13	Administration 2012-13	Instruction 2012-13	Capital 2012-13	PROPOSED 2013-14	Administration 2013-14	Instruction 2013-14	Capital 2013-14		
GENERAL SUPPORT										
A1010 - A1060 Board of Education	29,281	29,281	0	0	30,995	30,995	0	0	1,714	5.85%
A1240 Central Administration	376,717	376,717	0	0	354,449	354,449	0	0	-22,268	-5.91%
A1310 - A1380 Finance	591,755	591,755	0	0	585,682	585,682	0	0	-6,073	-1.03%
A1420 - A1480 Staff	155,160	155,160	0	0	153,962	153,962	0	0	-1,198	-0.77%
A1620 - A1680 Central Services	2,292,740	0	0	2,292,740	2,277,825	0	0	2,277,825	-14,915	-0.65%
A1910 - A1980 Special Items	510,792	485,792	0	25,000	527,586	477,586	0	50,000	16,794	3.29%
	<u>3,956,445</u>	<u>1,638,705</u>	<u>0</u>	<u>2,317,740</u>	<u>3,930,499</u>	<u>1,602,674</u>	<u>0</u>	<u>2,327,825</u>	<u>-25,946</u>	<u>-0.66%</u>
INSTRUCTION										
A2070 Instructional Improvement	1,778,139	1,659,300	118,839	0	1,738,753	1,644,914	93,839	0	-39,386	-2.22%
A2110 Teaching: Regular School	12,890,224	0	12,890,224	0	12,750,734	0	12,750,734	0	-139,490	-1.08%
A2250 Special Apportionment Programs	6,876,959	148,493	6,728,466	0	7,252,268	144,828	7,107,440	0	375,309	5.46%
A2600 Instructional Media	1,263,088	50,335	1,212,753	0	1,173,737	50,335	1,123,402	0	-89,351	-7.07%
A2800 Pupil Services	2,269,800	165,416	2,104,384	0	2,330,779	170,704	2,160,075	0	60,979	2.69%
	<u>25,078,210</u>	<u>2,023,544</u>	<u>23,054,666</u>	<u>0</u>	<u>25,246,271</u>	<u>2,010,781</u>	<u>23,235,490</u>	<u>0</u>	<u>168,061</u>	<u>0.67%</u>
TRANSPORTATION										
A5510-5599 Pupil Transportation	2,624,095	0	2,624,095	0	2,736,537	0	2,736,537	0	112,442	4.28%
UNDISTRIBUTED										
A9010-9070 Employee Benefits	10,735,733	942,930	9,200,290	592,513	12,026,021	1,049,974	10,340,568	635,479	1,290,288	12.02%
A9901 Debt Service	2,816,434	0	0	2,816,434	2,560,531	0	0	2,560,531	-255,903	-9.09%
A9950 Interfund Transfers	60,000	0	0	60,000	1,832,970	0	0	1,832,970	1,772,970	2954.95%
	<u>13,612,167</u>	<u>942,930</u>	<u>9,200,290</u>	<u>3,468,947</u>	<u>16,419,522</u>	<u>1,049,974</u>	<u>10,340,568</u>	<u>5,028,980</u>	<u>2,807,355</u>	<u>20.62%</u>
TOTAL: GENERAL FUND	\$45,270,917	\$4,605,179	\$34,879,051	\$5,786,687	\$48,332,829	\$4,663,429	\$36,312,595	\$7,356,805	3,061,912	6.76%
Percent of Budget		10.17%	77.05%	12.78%		9.65%	75.13%	15.22%		