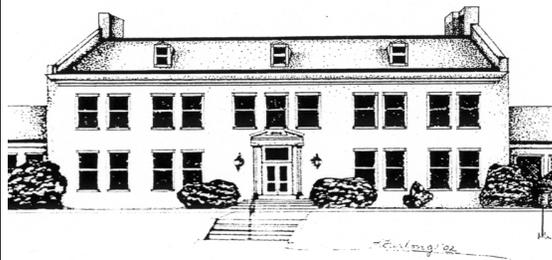
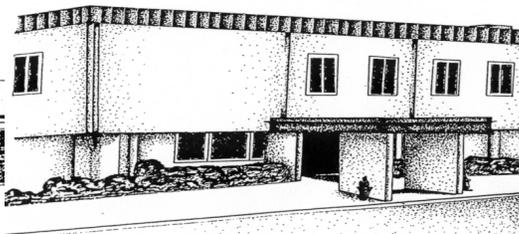


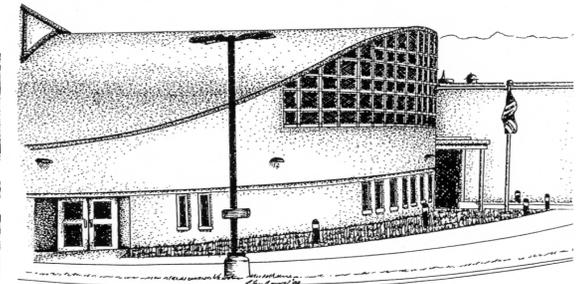
Putnam Valley Central School District Proposed Budget 2014-2015



Putnam Valley Elementary School



Putnam Valley Middle School



Putnam Valley High School

02/27/2014

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Putnam Valley Central School District - Proposed Budget Summary 2014-2015

REVENUES	BUDGET 2013-14	PROPOSED 2014-15	BUDGET CHANGES	Percent Differences
Appropriated Fund Balance	995,000	1,244,068	249,068	25.03%
Real Property Tax Levy	35,853,814	36,126,843	273,029	0.76%
Local Non-Tax Sources	2,580,470	1,012,300	-1,568,170	-60.77%
State & Federal Sources	9,196,442	9,630,880	434,438	4.72%
Total	48,625,726	48,014,091	-611,635	-1.26%

EXPENDITURES	BUDGET 2013-14	PROPOSED 2014-15	PROPOSED			BUDGET CHANGES	Percent Differences
			Administration 2014-15	Instruction 2014-15	Capital 2014-15		
GENERAL SUPPORT							
A1010 - A1060 Board of Education	30,995	45,367	45,367	0	0	14,372	46.37%
A1240 Central Administration	354,449	365,219	365,219	0	0	10,770	3.04%
A1310 - A1380 Finance	585,682	566,661	566,661	0	0	-19,021	-3.25%
A1420 - A1480 Staff	153,962	164,426	164,426	0	0	10,464	6.80%
A1620 - A1680 Central Services	2,277,825	2,379,070	0	0	2,379,070	101,245	4.44%
A1910 - A1980 Special Items	533,183	558,187	485,287	0	72,900	25,004	4.69%
Total	3,936,096	4,078,930	1,626,960	0	2,451,970	142,834	3.63%
INSTRUCTION							
A2070 Instructional Improvement	1,738,753	2,011,740	1,722,901	288,839	0	272,987	15.70%
A2110 Teaching: Regular School	13,040,734	13,020,503	0	13,020,503	0	-20,231	-0.16%
A2250 Special Apportionment Programs	7,252,268	7,203,983	107,112	7,096,871	0	-48,285	-0.67%
A2600 Instructional Media	1,173,737	1,082,123	28,000	1,054,123	0	-91,614	-7.81%
A2800 Pupil Services	2,330,779	2,573,550	95,603	2,477,947	0	242,771	10.42%
Total	25,536,271	25,891,899	1,953,616	23,938,283	0	355,628	1.39%
TRANSPORTATION							
A5510 Pupil Transportation	2,736,537	2,813,069	0	2,813,069	0	76,532	2.80%
UNDISTRIBUTED							
A9010-70 Employee Benefits	12,026,021	12,194,037	1,057,752	10,490,799	645,486	168,016	1.40%
A9789 Debt Service	2,557,831	2,397,288	0	0	2,397,288	-160,543	-6.28%
A9901 Interfund Transfers	1,832,970	638,868	0	0	638,868	-1,194,102	-65.15%
Total	16,416,822	15,230,193	1,057,752	10,490,799	3,681,642	-1,186,629	-7.23%
TOTAL: GENERAL FUND	48,625,726	48,014,091	4,638,328	37,242,151	6,133,612	-611,635	-1.26%

GENERAL FUND REVENUES

BUDGET CODE	TAX ITEMS	ACTUAL 2012-13	BUDGET 2013-14	PROPOSED 2014-15	Administration 2014-15	Instruction 2014-15	Capital 2014-15	BUDGET CHANGES	Percent Differences
1090	Real Property Taxes	34,857,325	35,853,814	36,126,843				273,029	0.76%
	Service Charges on Real Property Taxes	48,998	35,000	35,000					
	Non-Property Tax Distribution by Westchester	49,896	0	0					
	CHARGES FOR SERVICES								
1489	Other Charges For Services	177,462	100,000	130,000				30,000	
2230	Tuition: Other School Districts (Foster Care & Special Education Placements)	476,318	400,000	300,000				-100,000	
2389	Other Misc. Revenue-CPSE ADMIN FEES Putnam/West. Cty								
2395	Camp Revenue	54,959							
	Total: Charges For Services	708,739	500,000	430,000				-70,000	-14.00%
	USE OF MONEY AND PROPERTY								
2401	Interest And Earnings	44,846	75,000	40,000				-35,000	-46.67%
2450	Commissions	2,653	2,500	2,500					
	Total: Use Of Money & Property	47,499	77,500	42,500				-35,000	-45.16%
	MISCELLANEOUS								
2701	Employee Share of Health Insurance Premiums		75,000	75,000				0	
2703	Refunds of Prior Year Expenditures-Other	268,823	100,000	100,000				0	
2770	Other Unclassified Revenue: ERATES	37,502	20,000	20,000				0	
2730	MTA Payroll Tax	3,932	0	0				0	
	Total: Miscellaneous	310,257	195,000	195,000				0	
	STATE SOURCES								
3101	General Formula Aid	8,593,012	8,523,637	8,673,473				149,836	
3103	Boces Aid	914,143	1,146,464	1,390,441				243,977	
3262	Instructional Materials Aid	169,564	171,011	170,105				-906	
3289	State Aid Adjustments: GAP Elimination Adjustment	-834,475	-644,670	-603,139				41,531	
3104/3289	Homeless and Chapter 44/721/66	225,588							
	Total: State Sources	9,067,832	9,196,442	9,630,880				434,438	4.72%
	* GENERAL FUND REVENUES	45,120,741	45,857,756	46,460,223				602,467	1.31%
	INTERFUND TRANSFERS								
5059	Transfer from Debt Service		1,772,970	309,800					
	Total: Interfund Transfers	0	1,772,970	309,800				-1,463,170	
	** SUBTOTAL:								
	** GENERAL FUND REVENUES	45,120,741	47,630,726	46,770,023				-860,703	-1.81%
	APPROPRIATED RESERVES								
599	Appropriated Fund Balance		875,000	750,000				-125,000	-14.29%
	Appropriation of Reserve For Retirement Contribution		120,000	230,000				110,000	91.67%
511	Advances to Other Funds		0	264,068				264,068	
	*** GRAND TOTAL:								
	*** GENERAL FUND REVENUES	45,120,741	48,625,726	48,014,091				-611,635	-1.26%

BUDGET CODE	GENERAL FUND REVENUES	ACTUAL	BUDGET	PROPOSED			BUDGET	Percent
		<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>			<u>CHANGES</u>	<u>Differences</u>
STATE SOURCES: STATE AID DETAIL			Enacted State Budget	Legislative Budget*	Governor's Proposal	Differences State Budget Gov Proposal		
BASIC FORMULA								
	Foundation Aid	3,741,706	4,668,210	4,668,210	4,668,210	0		
	Full Day Kindergarten Conversion Aid	225,588	0	0	0	0		
	Special Ed. District Share Deduction		0	0	0	0		
	Building Aid	1,085,487	999,182	967,577	1,043,501	-75,924		-31,605
	Transportation Aid	1,417,249	1,440,213	1,600,110	1,600,110	0		159,897
	High Cost Aid, Public & Private School Excess Cost Aids	1,423,009	490,471	512,015	512,015	0		21,544
	Instructional Materials Aid	169,564	171,011	170,105	170,105	0		-906
	High Tax Aid	925,561	925,561	925,561	925,561	0		
	Boces Services Aid (Net of Aid Adjustment Due to BOCES Refunds)	914,143	1,146,464	1,390,441	1,403,150	-12,709		243,977
	State Aid Adjustments: GAP Elimination Adjustment	-834,475	-644,670	-603,139	-603,139	0		41,531
	Sub-Total: State Sources	9,067,832	9,196,442	9,630,880	9,719,513	-88,633		434,438
TOTAL: STATE SOURCES		9,067,832	9,196,442	9,630,880	9,719,513		434,438	4.72%

* Legislative Budget not yet determined

GENERAL SUPPORT

CODE		ACTUAL 2012-13	BUDGET 2013-14	PROPOSED 2014-15	Administration 2014-15	Instruction 2014-15	Capital 2014-15	BUDGET CHANGES	Percent Differences
A1010	BOARD OF EDUCATION								
A1010.4	CONTRACTUAL EXPENSES	1,890	6,000	6,000	6,000				
	Mandated Training Workshops, Postage, Printing, & Miscellaneous Expenses								
	MATERIALS & SUPPLIES								
A1010.45	General Office Supplies	2,197 275	1,302	2,802	2,802			1,500	115.21%
A1010***	Total: Board of Education	4,362	7,302	8,802	8,802			1,500	20.54%
A1040	DISTRICT CLERK								
A1040.165	District Clerk Salary #1	11,554	11,554	11,670	11,670			116	
A1040.45	Material & Supplies; Postage	1,391	1,395	1,395	1,395				
A1040***	Total: District Clerk	12,945	12,949	13,065	13,065			116	0.90%
	#1 NOTES: The District Clerk's salary for next year has not been determined at this time.								
A1060	DISTRICT MEETINGS								
	CONTRACTUAL EXPENSES	15,435	10,000	20,000	20,000			10,000	100.00%
A1060.4	Legal Advertisements, Printing, etc.								
A1060.410	Voting Expenses								
A1060.446	Election Staff								
A1060.4	Total: Contractual	15,435	10,000	20,000	20,000			10,000	100.00%
A1060.45	Materials & Supplies	3,245	744	3,500	3,500			2,756	370.43%
A1060***	Total: District Meetings	18,680	10,744	23,500	23,500			12,756	118.73%
A1099	TOTAL: BOARD OF EDUCATION	35,987	30,995	45,367	45,367			14,372	46.37%
	CENTRAL ADMINISTRATION								
A1240	CHIEF SCHOOL ADMINISTRATOR								
	SALARIES: INSTRUCTIONAL #2								
A1240.157	Superintendent of Schools	231,114	221,500	221,500	221,500			0	0.00%
	SALARIES: NON-INSTRUCTIONAL								
A1240.165	Secretarial / Clerical (1.5FTE) Includes Overtime / Substitutes	112,848	113,583	114,353	114,353			770	0.68%
	CONTRACTUAL EXPENSES: Includes expenses such as	11,449	13,600	23,600	23,600			10,000	73.53%
	Conferences, Workshops & In-District Travel								
	Association Dues & Memberships								
	Consultants								
	Equipment Repair and Service Contracts								
A1240.4	Total: Contractual	11,449	13,600	23,600	23,600			10,000	73.53%
A1240.45	MATERIALS & SUPPLIES	2,710	5,766	5,766	5,766			0	0.00%
A1299	TOTAL: CENTRAL ADMINISTRATION	358,121	354,449	365,219	365,219			10,770	3.04%

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

A1300	<u>FINANCE</u>	ACTUAL	BUDGET	PROPOSED	Administration	Instruction	Capital	BUDGET	Percent
A1310	<u>BUSINESS ADMINISTRATION</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2014-15</u>	<u>2014-15</u>	<u>2014-15</u>	<u>CHANGES</u>	<u>Differences</u>
A1310.157	TREASURER	248,805	151,003	125,000	125,000			-26,003	-17.22%
A1310.160	Secretarial / Clerical (4.5 FTE)	382,742	275,994	285,000	285,000			9,006	3.26%
A1310.4	CONTRACTUAL EXPENSES: Includes expenses such as: Advertising. TPA for tax exempt annuities, financial advisor Conferences, Workshops, In-District Mileage Professional Association Memberships Consultant Programmer Services Equipment Repair and Repair Parts Computer Equipment & Software Maintenance	12,343	19,440	24,440	24,440			5,000	25.72%
	BOCES SERVICES	12,300							
	State Aid Analysis-SWB-Questar		3,120	3,120	3,120				
	Finance Manager		18,500	4,176	4,176				
A1320.490	Total: Contractual	24,643	41,060	31,736					
A1320.45	MATERIALS & SUPPLIES	4,326	4,836	4,836	4,836				
A1310***	TOTAL: Business Administration #1 NOTES: Administrative salaries for next year have not been determined at this time.	660,516	472,893	446,572	446,572			-26,321	-5.57%
A1320	AUDITING								
A1320.160	SALARIES: Internal Claims Auditor	1,200	1,200	8,500	8,500			7,300	608.33%
A1320.4	CONTRACTUAL EXPENSES: External & Internal Auditing Services	45,955	81,200	81,200	81,200				
A1320***	Total: Auditing	47,155	82,400	89,700	89,700			7,300	8.86%
A1325	TREASURER								
A1325.4	CONTRACTUAL EXPENSES: Includes Advertising, Mileage Expenses, Equipment Repair		390	390	390				
A1325.45	MATERIALS & SUPPLIES	368	298	298	298				
A1325***	TOTAL: Treasurer	368	688	688	688				
A1330	TAX COLLECTION								
A1330.160	Salaries: Tax Collector Assistant #2	14,285	14,938	14,938	14,938				
A1330.4	CONTRACTUAL EXPENSES: Includes Putnam County Real Property Tax Services #3 Postage Tax Collection Software Updates Printing	5,100	11,655	11,655	11,655			0	0.00%
A1330.45	MATERIALS & SUPPLIES	884	1,358	1,358	1,358				
A1330***	TOTAL: Tax Collection #4	20,269	27,951	27,951	27,951				
A1380.4	FISCAL AGENT FEES	330	1,750	1,750	1,750				
A1399	TOTAL: FINANCE #5 #2 NOTES: Part time assistant to the tax collector #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.	728,638	585,682	566,661	566,661			-19,021	-3.25%

A1400		ACTUAL	BUDGET	PROPOSED	Administration	Instruction	Capital	BUDGET	Percent
A1420 LEGAL		2012-13	2013-14	2014-15	2014-15	2014-15	2014-15	CHANGES	Differences
CONTRACTUAL EXPENSES									
A1420.4	General Counsel Services	45,730	100,000	100,000	100,000				
A1420***	Total: Legal	45,730	100,000	100,000	100,000			0	0.00%
A1430 PERSONNEL									
A1430.160	Clerical Includes Overtime & Substitutues	12,981	5,000	20,000	20,000			15,000	300.00%
A14304**	CONTRACTUAL EXPENSES		6,000	6,000	6,000				
A1430.490	BOCES SERVICES: #1	36,340							
6160	Employees' Assistance Program (EAP)		6,068	6,068	6,068				
6020	Contract Analysis Service		2,691	2,694	2,694			3	
	Aesop Substitute Service			9,000	9,000			9,000	
611	Finance Manager		18,500	4,176	4,176			-14,324	-77.43%
A1430.49	Total: BOCES	36,340	27,259	21,938	21,938			-5,321	
A1430***	Total: Personnel	49,321	38,259	47,938	47,938			9,679	25.30%
	#1 NOTES: Services through BOCES are eligible for BOCES Aid at 50% on average.								
BUDGET	STAFF								
A1480 PUBLIC INFORMATION AND SERVICES #2									
A1480.160	PERSONNEL EXPENSES (.5 FTE)	14,955	15,703	16,488	16,488			785	5.00%
		3,963							
A1480***	Total: Public Information and Services	18,918	15,703	16,488	16,488			785	5.00%
A1499	TOTAL: STAFF #3	113,969	153,962	164,426	164,426			10,464	6.80%

#2 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>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2014-15</u>	<u>2014-15</u>	<u>2014-15</u>	<u>CHANGES</u>	<u>Differences</u>
A1620	OPERATION OF PLANT								
A1620.165	Director of Facilities, Technology and Transportation #1 Operations Office Clerical	40,726	39,895 14,955	40,000 69,862			40,000 69,862	105 54,907	78.59%
A1620.164	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	257,766 124,292 236,107 62,395 13,810	266,279 135,466 229,176 62,395 25,000	270,234 139,044 199,956 62,395 25,000			270,234 139,044 199,956 62,395 25,000	3,955 3,578 -29,220	
A1620.168	Overtime: #3 9902 Outside Groups: Custodial overtime for outside groups are fully reimbursed to district. 9903 Overtime for Reg Cleaning/Groundskeep/Security 9925 Night Differential Emergency Repairs 9901 Snow and Ice Removal School Activities	37,269 7,135 0 4,528 0	54,000 8,000 0 4,000 0	54,000 8,000 0 4,000 0			54,000 8,000 4,000	0	100.00% 100.00%
9917/9918	Substitutes		3,000				0	-3,000	100.00%
A1620.169	Substitutes: Vacation and Illness Coverage	72,423	57,500	60,500			60,500	3,000	5.22%
A162016*	Total: Non Instructional Salaries	856,451	899,666	932,991			932,991	33,325	3.70%
	#1 NOTES: The responsibilities of the Director of Facilities, Technology and transportation are distributed among Operations & Maintenance Computer Education and Transportation. #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.								
A1620.200	EQUIPMENT		0	38,000			38,000	38,000	
A1620.4	CONTRACTUAL EXPENSES								
	General Contractual	26,163	21,800	21,800			21,800	0	0.00%
450	Electric (NYSEG)	400,000	375,000	375,000			375,000		
451	Telephones	28,306	70,000	70,000			70,000		
445	Insurance Appraisal Updates/architect	55,493	5,000	5,000			5,000		
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.	133,025	120,000	120,000			120,000		
455 / 456 / 462	Water and Sewer Charges; Water Testing	71,836	75,000	75,000			75,000		
	<u>CENTRAL SERVICES</u> <u>OPERATION OF PLANT</u>								
453	Propane Gas	17,884	25,000	25,000			25,000		
466	Safety Compliance: Fire and Safety Inspections	10,614	10,000	10,000			10,000		
454	Rubbish Removal	30,638	40,000	40,000			40,000		
A1620.4	TOTAL: CONTRACTUAL EXPENSES	773,959	741,800	779,800			779,800	38,000	5.12%
	<u>BOCES SERVICES</u>								
6980	Safety & Risk Management	7,003	7,185	7,626			7,626	441	6.14%
6121	Intellipath Regional Telephone Service	30,413	29,508	28,981			28,981	-527	-1.79%
6113	Connect-Ed		4,995	4,001			4,001	-994	-24.84%
6282	School Dude		4,770	4,770			4,770		0.00%
A1620.49	Total:BOCES	37,416	46,458	45,378	0	0	45,378	-1,080	
A1620.45	MATERIALS & SUPPLIES Building Supplies such as floor care products, cleaning materials, and sanitation supplies; paper products, and uniforms.	54,186	53,010	53,010			53,010	0	0.00%
A1620	TOTAL: Operation of Plant	1,722,012	1,740,934	1,811,179			1,811,179	70,245	4.03%

CODE	CENTRAL SERVICES	ACTUAL 2012-13	BUDGET 2013-14	PROPOSED 2014-15	Administration 2014-15	Instruction 2014-15	Capital 2014-15	BUDGET CHANGES	Percent Differences
A1621	MAINTENANCE OF PLANT								
A1621.164	SALARIES: NON-INSTRUCTIONAL								
	High School / Middle School Campus (1.0 FTE)	81,282	81,611	81,611			81,611		
	Elementary School Campus (1.0 FTE)	67,162	67,162	67,162			67,162		
	Overtime	14,702		15,000			15,000		
A1621.16	Total: Non Instructional Salaries	163,146	148,773	163,773			163,773	15,000	10.08%
A1621.4	General Contractual		2,000	3,000			3,000	1,000	50.00%
419	Field Maintenance Equipment Rental	831	2,000	2,000			2,000		
436	Upkeep of Fire and Security Alarm Systems	9,782	7,000	7,000			7,000		
437	Upkeep of Buildings	25,515	26,768	26,768			26,768	0	
438	Upkeep of Electrical	7,736	10,350	15,350			15,350	5,000	48.31%
431	Upkeep of Grounds and Fields	8,483	23,000	23,000			23,000	0	
432	Upkeep of HVAC / Heat	39,657	95,000	95,000			95,000		
433	Upkeep of Plumbing	12,642	18,000	18,000			18,000		
434	Upkeep of Sewer & Septic Systems	4,352	3,000	3,000			3,000		
430 / 464 / 465	Upkeep of Equipment: Includes Equipment Maintenance Contracts	92,898	97,000	105,000			105,000	8,000	
468	Five Year Capital Plan: Projects will be selected from the Five Year Capital Plan	9,393	50,000	50,000			50,000		
A1621.4	TOTAL: CONTRACTUAL EXPENSES	211,289	334,118	348,118			348,118	14,000	4.19%
A1621.45	MATERIALS AND SUPPLIES	64,669	54,000	56,000			56,000	2,000	3.70%
	Building maintenance supplies such as plumbing supplies, light bulbs, replacement light fixtures, replacement diffusers, air filters, seed, fertilizers, paint, painting materials, and ceiling tiles.								
A1621***	TOTAL: Maintenance of Plant	439,104	536,891	567,891			567,891	31,000	5.77%
A1699	TOTAL: CENTRAL SERVICES #1	2,161,116	2,277,825	2,379,070			2,379,070	101,245	4.44%

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

BUDGET CODE	<u>SPECIAL ITEMS</u>	ACTUAL 2012-13	BUDGET 2013-14	PROPOSED 2014-15	Administration 2014-15	Instruction 2014-15	Capital 2014-15	BUDGET CHANGES	Percent Differences
	CONTRACTUAL EXPENSES								
A1910.4	Unallocated Insurance Property & Liability Insurance	164,081	195,000	196,900	196,900			1,900	0.97%
A1920.4	School Association Dues N.Y.S. School Board Association Putnam Westchester School Boards Association National School Boards Association	15,864	16,500	16,500	16,500				
A1930.4	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.	20,841	50,000	72,900			72,900	22,900	45.80%
A1981.490 6990	BOCES SERVICES Insurance Management #1		24,971	26,386	26,386			1,415	5.67%
0010 / 0021	Administrative Charge		228,098	228,853	228,853			755	0.33%
	Capital Budget		18,614	16,648	16,648			-1,966	100.00%
		408,625	271,683	271,887	271,887			204	0.08%
A1998	TOTAL: SPECIAL ITEMS	609,411	533,183	558,187	485,287		72,900	25,004	4.69%
A1999	TOTAL: GENERAL SUPPORT #2	4,007,242	3,936,096	4,078,930	1,626,960		2,451,970	142,834	3.63%

#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 2012-13	BUDGET 2013-14	PROPOSED 2014-15	Administration 2014-15	Instruction 2014-15	Capital 2014-15	BUDGET CHANGES	Percent Differences
A2020	SUPERVISION								
A2020.157	SALARIES: School Building Administrators #1								
	High School Principal		166,356	175,890	175,890			9,534	5.73%
	Assistant High School Principal		154,330	154,330	154,330				
	Middle School Principal		174,625	174,625	174,625				
	Assistant Middle School Principal		143,141	148,830	148,830			5,689	3.97%
	Elementary School Principal		166,860	154,120	154,120				
	Assistant To The Elementary School Principal		107,411	108,485	108,485				
A2020.15	TOTAL: INSTRUCTIONAL SALARIES	929,500	912,723	916,280	916,280			3,557	0.39%
	#1 NOTES: Salaries for administrators have not been determined at this time								
A2020.160	SALARIES: NON-INSTRUCTIONAL								
A2020.168	School Office Clerical: HS, MS, ES 7 FTE	475,983	452,417	461,310	461,310			8,893	1.97%
	Clerical Overtime / Substitutes / Receiving	1,660	41,400	41,400	41,400				
A2020.16	TOTAL: NON INSTRUCTIONAL SALARIES	486,740	493,817	502,710	502,710			8,893	1.80%
	CONTRACTUAL EXPENSES								
400	Photocopying: District Wide	109,412	91,000	100,000	100,000			9,000	9.89%
413	District Wide Contractual Expense: School Communications, Postage & Printin	20,391	73,100	50,000	50,000			-23,100	-31.60%
412	Teacher Recruitment, Advertising, etc.	1,841	0	0	0				
410	School Resource Officer: 1.0 FTE; Special Patrol Officer 1.0 FTE	71,773	60,865	130,000	130,000			69,135	113.59%
A2020.4	High School: General Contractual Expenses	1,326	1,977	11,500	11,500			9,523	481.69%
	Middle School: General Contractual Expenses	2,335	2,000	3,000	3,000			1,000	50.00%
	Elementary School: General Contractual Expenses	2,049	2,421	2,400	2,400			-21	-0.87%
A2020.4	Total:Contractual	209,127	231,363	296,900	296,900			65,537	28.33%
A2020.45	MATERIALS & SUPPLIES								
	Materials & Supplies Include: graduation supplies, report cards, paper, general office supplies, etc.	5,438	7,011	7,011	7,011		0		
A2020.45	Total: Materials & Supplies	5,438	7,011	7,011	7,011		0	0.00%	
A2020***	TOTAL: Supervision	1,630,805	1,644,914	1,722,901	1,722,901			77,987	4.74%
A2070	INSTRUCTIONAL IMPROVEMENT CURRICULUM DEVELOPMENT								
A2070.158	SALARIES: INSTRUCTIONAL								
	Assistant Superintendent (1.0 FTE) #1		0	175,000		175,000		175,000	
	Curriculum Development	12,054	35,000	35,000		35,000			
	Clerk / Typist (1.0 FTE); Overtime, Substitutes		0	0		0			
A2070.200	EQUIPMENT / DURABLE SUPPLIES		0	0		0			
A2070.4	CONTRACTUAL EXPENSES #2	17,453	30,000	50,000		50,000		20,000	66.67%
	Includes:								
403	Staff Development Courses								
	Columbia University Summer Institutes								
415	Travel & Conferences								
446	Consultants								
	Mentoring								
A2070.490	BOCES SERVICES #3								
5040	Consultant Services; Staff Development	8,064	21,979	21,979		21,979			
5120	Teacher Center	0	5,000	5,000		5,000			
A2070.49	Total: Boces	8,064	26,979	26,979		26,979		0	0.00%
A2070.45	MATERIALS & SUPPLIES	900	1,860	1,860		1,860			
A2070***	TOTAL: Curriculum Development	38,471	93,839	288,839	0	288,839		195,000	207.80%
	#1 NOTES: The position of Assistant Superintendent has responsibility for Curriculum and Pupil Personnel Services								
	#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	1,669,276	1,738,753	2,011,740	1,722,901	288,839		272,987	15.70%
	NOTE: ADMINISTRATION AND IMPROVEMENT includes the Curriculum Development and School Supervision functions.								

BUDGET CODE		ACTUAL 2012-13	BUDGET 2013-14	PROPOSED 2014-15	Administration 2014-15	Instruction 2014-15	Capital 2014-15	BUDGET CHANGES	Percent Differences
A2110	<u>TEACHING - REGULAR SCHOOL #1</u>								
	INSTRUCTIONAL SALARIES								
A2110150	Full Day Kindergarten Teachers (5 FTE)		518,570	480,250		480,250		-38,320	-7.39%
A2110151	Elementary School Teachers: 1 - 4 (26.66 FTE)		3,136,007	2,804,462		2,804,462		-331,545	-10.57%
A2110152	Middle School Teachers: 5 - 8 (32.9 FTE)		3,121,512	3,402,247		3,402,247		280,735	8.99%
A2110152	High School Teachers: 9 - 12 (36 FTE)		3,919,727	3,860,848		3,860,848		-58,879	-1.50%
		10,497,761	10,695,816	10,547,807		10,547,807		-148,009	-1.38%
A2110.153 / 154	Substitute Teachers	149,885	200,000	200,000		200,000		0	0.00%
153 / 154	District Wide: Extended Term Leaves and Daily Substitutes								
A2110.158	Additional Instructional Salary Provisions: Includes; Leadership Positions, Committee Assignments, Test Proctors, etc.	47,879	107,712	107,712		107,712		0	0.00%
A2110.159	Additional Credit Hours & Salary Schedule Upgrades Earned During The Year	18,009	100,000	100,000		100,000		0	0.00%
A2110.15	Total: Instructional Salaries	10,713,534	11,103,528	10,955,519		10,955,519		-148,009	-1.33%
	NON-INSTRUCTIONAL SALARIES								
A2110.165	Theater Manager (1 FTE)	35,628	34,856	45,817		45,817		10,961	31.45%
A2110.161	Teacher Aides: (1 FTE)/substitutes	55,891	57,231	60,000		60,000		2,769	4.84%
A2110.167	Monitors: (11.3 FTE)	252,273	270,767	279,664		279,664		8,897	3.29%
A2110.169	Substitute School Monitors	22,914		25,000		25,000		25,000	
A2110.16	Total: Non Instructional Salaries	366,706	362,854	410,481		410,481		47,627	13.13%
	#1 NOTES: Salaries for teachers, teacher aides and monitors have not been dete .								
	<u>TEACHING - REGULAR SCHOOL</u>								
	CONTRACTUAL EXPENSES #2								
	Elementary School /Trvl. And Conf.								
	High School/Professional Dev. Travel & Conference	1,402	4,601	7,985		7,985		3,384	
	Middle School/Professional Dev. Travel & Conference	631	4,601	2,000		2,000		-2,601	
	Elementary School/Destination Imagination	17,759	9,681	18,000		18,000		8,319	
	School Interconnect (Bestweb)	28,841	25,000	25,000		25,000		0	
	District: Testing Services		5,000	5,000		5,000			
	Appicare Enterprise Support	25,000	18,200	16,000		16,000		-2,200	
	Student Accident Insurance	21,550	21,600	23,825		23,825		2,225	
	Student Information Systems: Annual License/Powerschool	19,050	22,000	8,500		8,500		-13,500	
	School District Disaster Recovery		0	6,600		6,600		6,600	
	Instructional Service Contracts and Repair		30,000	30,000		30,000		0	
A2110.4	Total: Contractual	115,499	140,683	142,910	0	142,910		2,227	1.58%
	TUITIONS:								
472	Homebound / Hospitalized / Tutors	17,861	25,000	36,000		36,000		11,000	44.00%
473	Foster Tuitions		55,000	55,000		55,000			
A2110.47	Total: Tuitions	17,861	80,000	91,000		91,000		11,000	13.75%
	#2 NOTES: Contractual Expenses include items such as book rebinding, equipment repairs, and equipment repairs.								
	MATERIALS & SUPPLIES #3								
	High School	88,316	110,922	87,485		87,485		-23,437	-21.13%
	Middle School	95,168	127,028	127,028		127,028			
	Elementary School	67,654	83,598	85,700		85,700		2,102	2.51%
515	District Testing Materials		11,160	11,160		11,160			
501	District Curriculum Supplies	7,580	4,185	4,185		4,185			
A2110.45	Total: Materials & Supplies	258,718	336,893	315,558		315,558		-21,335	-6.33%
	#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 2012-13	BUDGET 2013-14	PROPOSED 2014-15	Administration 2014-15	Instruction 2014-15	Capital 2014-15	BUDGET CHANGES	Percent Differences
A2110.480	TEXTBOOKS #1								
	High School	23,309	22,145	41,000		41,000		18,855	85.14%
	Middle School	36,419	31,000	31,000		31,000			
	Elementary School	47,422	45,390	25,390		25,390		-20,000	-44.06%
	Special Education		3,143	3,143		3,143			
A2110.482	Non-Public Schools	6,730	14,000	14,000		14,000			
A2110.48	Total: Textbooks	113,880	115,678	114,533		114,533		-1,145	-0.99%
	#1 NOTES: Textbook expenditures are offset by Textbook Aid at \$58.25 per resident pupil.								
	..								
	BOCES SERVICES #2	321,293							
Program Codes									
4301	Regional Alternative High School	114,086	0	0		0			
5231	College Conference		1,870	1,870		1,870			
2280490	High School TECH CENTER Regular Course:	571,064	489,059	478,783		478,783			
5062	Girl's Choices		1,439	1,439		1,439			
6115	State Reporting Compliance		12,061	12,061		12,061			
4770	Arts in Education		70,000	70,000		70,000			
5047	Standards Assessment		4,500	4,500		4,500			
4851	Regional Summer School		4,000	4,000		4,000			
5420	Science 21 Curriculum Training		2,000	2,000		2,000			
5220	Science 21 Instructional Materials & Kits		16,300	16,300		16,300			
5060	Destination Imagination		7,500	7,500		7,500			
6080/6261	Recruitment and Certification Services		5,030	1,530		1,530			
4065	Environmental Education; Non-participant maintenance charge	5,603	3,863	3,940		3,940			
5040	Curriculum Center		9,247	9,247		9,247			
510.1/554	Castle Learning/Maintenance		5,075	6,191		6,191			
510/554	Renaissance Learning/Maintenance		3,334	6,786		6,786			
510/554	Accuity Maintenance		13,259	0		0			
510.25	Server & Hardware Maintenance & Licensing Renewals		61,985	72,309		72,309			
554/611.5	Teachscape		5,425	6,522		6,522			
	On-Line Courses		0	25,000		25,000			
510.8	Hardware Repairs		61,200	61,200		61,200			
554	Model Schools		9,078	11,000		11,000			
611.38	Test Scoring		20,734	31,122		31,122			
611	Disaster Recovery		10,000	10,000		10,000			
5151, 5170, 5171	Laminating, Graphics, Copying Services		1,500	6,500		6,500			
6971	Fingerprinting Services		2,000	2,000		2,000			
5105/5108/5109	LHRIC/Hardware/Software		0	0		0			
	Data Warehousing		0	8,375		8,375			
6118	Telecommunications		17,639	21,103		21,103			
	State Reporting, State Data Validation, State Data Collection, SIS Support		0	16,224		16,224			
A2110.49	Total: Boces Services	321,293	838,098	897,502		897,502		59,404	7.09%
A2330.4	Dutchess Community College/ Billed for Exact Amount (Revenue)	97,837	63,000	93,000		93,000		30,000	47.62%
A2110***	TOTAL: TEACHING REGULAR SCHOOL	12,576,392	13,040,734	13,020,503	0	13,020,503	0	-20,231	-0.16%

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

BUDGET CODE	SPECIAL APPORTIONMENT PROGRAMS	ACTUAL 2012-13	BUDGET 2013-14	PROPOSED 2014-15	Administration 2014-15	Instruction 2014-15	Capital 2014-15	BUDGET CHANGES	Percent Differences
A2250	PUPILS WITH HANDICAPPING CONDITIONS								
A2250.15	SALARIES: INSTRUCTIONAL: Teacher Salaries (30.03 FTE) Hourly and substitutes	2,886,441	3,193,682	2,953,421		2,953,421		-240,261	-7.52%
A2250.157	Director of Special Education & PPS #1	75,260	74,508	49,730	0	49,730		-74,508	
A2250.15	TOTAL: INSTRUCTIONAL SALARIES	2,961,701	3,268,190	3,003,151	0	3,003,151		-265,039	-8.11%
A2250.161	SALARIES: NON-INSTRUCTIONAL Teacher Aides Includes: New Horizons/Substitute Teacher Aides (34 FTE)	1,296,073	1,031,753	1,154,859		1,154,859		123,106	11.93%
A2250.160	Clerical Support 2 FTE Includes: Clerical Overtime / Substitutes	68,518	70,320	107,112	107,112			36,792	52.32%
A2250.16	TOTAL: NON-INSTRUCTIONAL SALARIES	1,364,591	1,102,073	1,261,971	107,112	1,154,859		159,898	14.51%
#1NOTES: The Director of Special Education position has been eliminated and replaced with the position of Assistant Superintendent for Curriculum and Pupil Personnel Services									
CONTRACTUAL EXPENSES:									
A2250.4	General Contractual:	261	15,384	43,116		43,116		27,732	180.27%
A2250.446	Consultant Therapists for Evaluations, Physical Therapy,	354,948	451,928	316,575		316,575		-135,353	-29.95%
A2250.4	TOTAL: CONTRACTUAL	390,652	467,312	359,691		359,691		-107,621	-23.03%
A2250.471	TUITION: Public / Private Special Schools: Tuition & Maintenance	609,747	595,241	1,051,630		1,051,630		456,389	76.67%
A2250.472	Tuition: Spcl Ed Homebound / Hospitalized / Tutoring		10,395	54,000		54,000		43,605	419.48%
A2250.47	TOTAL: TUITION	609,747	605,636	1,105,630		1,105,630		499,994	82.56%
A2250.45	MATERIALS & SUPPLIES General classroom supplies	20,121	13,769	30,240		30,240		16,471	119.62%
BUDGET CODE	SPECIAL APPORTIONMENT PROGRAMS PUPILS WITH HANDICAPPING CONDITIONS								
	BOCES SERVICES	1,488,664							
Program Codes	SPECIAL EDUCATION	511							
COSERS									
204	Communications, Language, Academic, Social Skills 1 + 1 aide		59,350	121,123		121,123		61,773	
211	Local School Building Programs 1		51,658	52,770		52,770		1,112	2.15%
212	Learning Center 4		767,628	261,280		261,280		-506,348	
203	AIIM			185,000		185,000			
231	TSP/DD/Fragile			160,000		160,000			
402	ITSP			49,200		49,200			
430	Regional Alternative High School For Disabled/GED 2		191,076	84,712		84,712		-106,364	
215	Multiple Disabilities 3		382,428	195,270		195,270		-187,158	
333	Diagnostic & Prescriptive Services		26,218	29,318		29,318		3,100	
301-307	Shared Teacher Services		161,537	107,968		107,968		-53,569	
315	Remedial Reading		25,010	0		0			
31	Physical Therapy/Occupational Therapy/Reading/Consultant Services		90,328	42,294		42,294		-48,034	
242	Rockland BOCES		2,500	53,416		53,416		50,916	
	NYSAA Scoring			3,100		3,100			
405	Walkabout		25,890	20,498		20,498		-5,392	-20.83%
	Extended School Year Program			65,000		65,000			
6113	IEP Direct		11,665	12,351		12,351			
A2250.49	Total: Boces Services	1,488,664	1,795,288	1,443,300		1,443,300		-351,988	-19.61%
A2250***	TOTAL: Pupils With Handicapping Conditions	6,835,476	7,252,268	7,203,983	107,112	7,096,871		-48,285	-0.67%
A2299	TOTAL: SPECIAL APPORTIONMENT PROGRAMS	6,835,476	7,252,268	7,203,983	107,112	7,096,871		-48,285	-0.67%

CODE	INSTRUCTIONAL MEDIA	ACTUAL 2012-13	BUDGET 2013-14	PROPOSED 2014-15	Administration 2014-15	Instruction 2014-15	Capital 2014-15	BUDGET CHANGES	Percent Differences
A2610 & A2620	SCHOOL LIBRARIES								
A2610.151	SALARIES: INSTRUCTIONAL								
A2610/A2620	High School Librarian (1 FTE)	100,736	103,734	106,822		106,822		3,088	2.98%
A2610.161	SALARIES: NON-INSTRUCTIONAL	57,667	33,699	33,699		33,699		0	0.00%
	ES Library Teacher Aide (1 FTE)								
	BOCES SERVICES								
	Professional Library, Library Automation, Library Database	21,221	16,164	22,000		22,000		5,836	36.10%
	Audio-Visual Equipment Repairs		4,000	4,000		4,000			
A2610.490	TOTAL: BOCES SERVICES	21,221	20,164	26,000		26,000		5,836	28.94%
A2610.45	MATERIALS & SUPPLIES #1								
	High School	15,333	28,365	14,245		14,245		-14,120	-49.78%
	Middle School	2,209	10,137	10,000		10,000		-137	-1.35%
	Elementary School	24,653	17,464	17,464		17,464			
	TOTAL: MATERIALS AND SUPPLIES	42,195	55,966	41,709		41,709		-14,257	-25.47%
A2610 & A2620	TOTAL: School Libraries & Educational Television	221,819	213,563	208,230		208,230		-5,333	-2.50%
	#1 NOTES: Materials and Supplies include library books, periodical subscriptions, CD's, DVD's, etc.								
CODE	INSTRUCTIONAL MEDIA								
A2630	COMPUTER EDUCATION								
	SALARIES: INSTRUCTIONAL								
	Elementary School: (1.0 FTE)	101,156	104,234	107,322		107,322		3,088	2.96%
	Director of Facilities, Technology and Transportation (0.25 FTE)	26,170	50,335	28,000	28,000			-22,335	-44.37%
A2630.151	TOTAL: INSTRUCTIONAL SALARIES	127,326	154,569	135,322	28,000	107,322		-19,247	-12.45%
A2630.16	SALARIES: NON-INSTRUCTIONAL:	227,130	194,536	234,829		234,829		40,293	20.71%
	Computer / Technology Specialists:								
	CIO HS 1.0 FTE, MS 1.0 FTE, ES 1.0 FTE Plus \$25,000 Summer Work								
A2630.4	CONTRACTUAL EXPENSES								
	High School		1,400	1,400		1,400			
	Elementary School		526	526		526			
.490-5104/6112	Internet Communications and Services	17,539	52,096	39,000		39,000			
	Total :Contractual	17,539	54,022	40,926		40,926		-13,096	-24.24%
225	Hardware:State Aided	19,500		19,500		19,500		19,500	
460	SOFTWARE State Aided #2			0		0			
	High School	0	4,000	5,160		5,160		1,160	29.00%
	Middle School:	3,572	6,200	10,100		10,100		3,900	62.90%
	Elementary School:	4,087	3,158	3,158		3,158			
	Special Education		4,410	4,410		4,410			
	District-wide	5,513							
A2630.4	TOTAL: SOFTWARE	32,672	17,768	42,328		42,328		24,560	138.23%
	BOCES SERVICES #3	1,097,187							
5102 / 6112	Computer Technology Support and Repairs		164,282	182,261		182,261		17,979	10.94%
5109	Computer Equipment Installment Purchase Agreement		334,663	197,893		197,893		-136,770	-40.87%
A2630.490	Total: BOCES Services	1,097,187	498,945	380,154		380,154		-118,791	-23.81%
	#3 NOTES: BOCES expenses are offset by approx. 50% in State Aid.								
	MATERIALS & SUPPLIES								
	High School	13,515	27,900	27,900		27,900			
	Middle School		9,300	9,300		9,300			
	Elementary School	1,705	2,139	2,139		2,139			
	Special Education		995	995		995			
	District Wide	847							
A2630.45	TOTAL: MATERIALS AND SUPPLIES	16,067	40,334	40,334		40,334		0	0.00%
A2630***	TOTAL: Computer Education	1,517,921	960,174	873,893	28,000	845,893		-86,281	-8.99%
A2699	TOTAL: INSTRUCTIONAL MEDIA	1,739,740	1,173,737	1,082,123	28,000	1,054,123		-91,614	-7.81%
	#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 2012-13	BUDGET 2013-14	PROPOSED 2014-15	Administration 2014-15	Instruction 2014-15	Capital 2014-15	BUDGET CHANGES	Percent Differences
A2810	GUIDANCE								
A2810.151	SALARIES: INSTRUCTIONAL Guidance Counselors (4 FTE)	411,779	429,750	438,239		438,239		8,489	1.98%
A2810.160	SALARIES: NON-INSTRUCTIONAL High School Clerical (1 FTE) Includes summer work	74,560	75,402	75,402		75,402		0	0.00%
A2810.4	CONTRACTUAL EXPENSES High School: Student Support Specialist, contractual expenses		0	46,300		46,300		46,300	
A2810.490	BOCES SERVICES	798	0	46,300		46,300		46,300	
333	Diagnostic & Prescriptive Services	0	33,000	0		0		-33,000	-100.00%
A2810.45	MATERIALS & SUPPLIES								
	High School	3,820	3,720	3,200		3,200		-520	-13.98%
	Middle School		651	0		0		-651	
	TOTAL: MATERIALS AND SUPPLIES	3,820	4,371	3,200		3,200		-1,171	-26.79%
A2810***	TOTAL: Guidance	490,159	542,523	563,141		563,141		20,618	3.80%
A2815	HEALTH SERVICES								
A2815.166	SALARIES: NON-INSTRUCTIONAL Nurses (3 FTE) plus Summer Work, Substitutes	237,906	193,065	176,565		176,565		-16,500	-8.55%
A2815.16	Total: Non Instructional Salaries	237,906	193,065	176,565		176,565		-16,500	-8.55%
	CONTRACTUAL EXPENSES								
	Payments to Other Districts for Health Service Provided to Resident Pupils	89,847	115,000	115,000		115,000		0	0.00%
A2815.448	School Physicians	16,000	0	16,000		16,000		16,000	
A2815.464	Equipment Repair		0	300		300		300	
A2815.4	TOTAL: CONTRACTUAL	105,847	115,000	131,300		131,300		16,300	14.17%
	MATERIALS & SUPPLIES: First Aid Supplies								
	High School	1,405	2,325	1,500		1,500		-825	-35.48%
	Middle School		1,972	2,000		2,000		28	1.42%
	Elementary School	1,244	1,627	1,627		1,627			
A2815.45	TOTAL: MATERIALS AND SUPPLIES	2,649	5,924	5,127		5,127		-797	-13.45%
A2815***	TOTAL: Health Services	346,402	313,989	312,992		312,992		-997	-0.32%
A2820	PUPIL SERVICES PSYCHOLOGICAL SERVICES								
A2820.151	SALARIES: INSTRUCTIONAL School Psychologists (4 FTE) and summer work	150,789	190,500	452,741		452,741		262,241	137.66%
A2820***	TOTAL: Psychological Services	150,789	190,500	452,741		452,741		262,241	137.66%
A2830	PUPIL PERSONNEL SERVICES								
	SALARIES: INSTRUCTIONAL:								
	Director of PPS & Special Education #1	76,060	75,851	0	0			-75,851	
	Social Worker(1 FTE)	109,021	110,594	110,594		110,594			
	Summer CSE Meetings and Evaluations		19,106	19,106		19,106			
A2830.157	TOTAL: INSTRUCTIONAL SALARIES	185,081	205,551	129,700	0	129,700		-75,851	-36.90%
A2830.160	SALARIES: NON-INSTRUCTIONAL Clerical Support (0.5 FTE)	18,253	19,853	19,853	19,853				
	#1 NOTES: The duties of the Director of Pupil Personnel are assigned to the new position of Assistant Superintendent for Curriculum and Pupil Personnel Services								
A2830.4	CONTRACTUAL EXPENSES	11,155	1,323	15,000		15,000		13,677	1033.79%
A2830.472	Home and Hospital Instruction	0	7,891	7,891		7,891			
A2830.490	BOCES SERVICES	20,335	32,302	32,302		32,302		0	0.00%
4021 / 6113	Therapists; IEP Direct								
A2830.45	MATERIALS & SUPPLIES #2	0	12,407	12,407		12,407		0	0.00%
	#2 NOTES: Materials and Supplies include general office supplies, computer paper, supplies for counselors, subscriptions, computer software, etc.								
A2830***	TOTAL: Pupil Personnel Services	234,824	279,327	217,153	19,853	197,300		-62,174	-22.26%

BUDGET CODE	PUPIL SERVICES: Co-curricular Activities	PUPIL ACTIVITIES	ACTUAL 2012-13	BUDGET 2013-14	PROPOSED 2014-15	Administration 2014-15	Instruction 2014-15	Capital 2014-15	BUDGET CHANGES	Percent Differences
	SALARIES: INSTRUCTIONAL (District Wide)		6,318							
	High School Club Advisors & Chaperones/Perf. Art Center Productions		90,007	82,600	82,600		82,600			
	Middle School Club Advisors & Chaperones		33,524	36,316	36,316		36,316			
	ES Concert		15,883	29,247	29,247		29,247			
A2850.15	TOTAL: INSTRUCTIONAL SALARIES		145,732	148,163	148,163		148,163			
A2850.16	Chaperones-Non Teaching/ PAC Performances		22,788	20,000	20,000		20,000			
A2850.4	CONTRACTUAL EXPENSES									
	District Performing Arts: NYSSMA Fees/Musical Instrument Rentals & Repair		1,635	10,600	10,600		10,600			
	MATERIALS & SUPPLIES		35,710							
	Performing Arts: District Theatre Productions and Shows			33,485	33,485		33,485			
	High School Clubs			5,580	750		750		-4,830	-86.56%
	Middle School Clubs			1,395	17,800		17,800		16,405	1175.99%
	District Support of Clubs			4,650	4,650		4,650			
A2850.45	TOTAL: MATERIALS AND SUPPLIES		35,710	45,110	56,685		56,685		11,575	25.66%
A2850***	TOTAL: Co-Curricular Activities		205,865	223,873	235,448		235,448		11,575	5.17%
A2855	Interscholastic Athletics									
A2855.158	SALARIES:									
	Athletics Director: (1.0 FTE)		125,000	125,000	126,250	75,750	50,500		1,250	1.00%
	Coaches Salaries		205,337	302,177	301,631		301,631		-546	-0.18%
	Athletic Trainer, Fitness Supervisor, Chaperones, Intramurals		36,033	49,310	49,310		49,310			
A2855.16	Clerical Support (1.0 FTE)		100,318	71,972	71,972		71,972			
	TOTAL: SALARIES		567,006	548,459	549,163	75,750	473,413		704	0.13%
A2855.200	EQUIPMENT / DURABLE SUPPLIES		0	6,000	7,600		7,600		1,600	26.67%
	CONTRACTUAL EXPENSES		100,951							
A2855.409	Inter-Scholastic Athletics Transportation			52,420	54,464		54,464		2,044	3.90%
	General Contractual-other officials			55,550	60,000		60,000		4,450	8.01%
A2855.4	Total:Contractual		100,951	107,970	114,464		114,464		6,494	6.01%
A2855.490	BOCES SERVICES: Officials and Coordinator		57,068	70,848	70,848		70,848		0	0.00%
	MATERIALS & SUPPLIES:									
A2855.45	Athletics Supplies - All Sports and Intramurals		54,609	47,290	50,000		50,000		2,710	5.73%
A2855***	TOTAL: Interscholastic Athletics		779,634	780,567	792,075	75,750	716,325		11,508	1.47%
A2899	TOTAL: PUPIL SERVICES		2,207,673	2,330,779	2,573,550	95,603	2,477,947		242,771	10.42%
A2999	TOTAL: INSTRUCTION #1		25,028,557	25,536,271	25,891,899	1,953,616	23,938,283		355,628	1.39%

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

A5510 PUPIL TRANSPORTATION

BUDGET CODE		ACTUAL 2012-13	BUDGET 2013-14	PROPOSED 2014-15	Administration 2014-15	Instruction 2014-15	Capital 2014-15	BUDGET CHANGES	Percent Differences
	SALARIES: NON-INSTRUCTIONAL: Includes								
	Director of Facilities, Technology and Transportation #1	39,895	39,895	40,000		40,000		105	0.26%
A5510.167	Head Bus Driver (1.0 FTE)	79,790	79,111	79,111		79,111		0	0.00%
A5510.167	Clerical; Drivers; Mechanic; Monitors (21.16 FTE)	957,397	936,244	950,500		950,500		14,256	1.52%
A5510.168	Overtime	46,281	36,249	50,000		50,000		13,751	37.93%
A5510.169	Substitutes	21,985	27,163	27,163		27,163			
	Overtime and Substitutes are used to cover absences, extended illness, cover bus runs necessitated by inclement weather, bus delays, early dismissals, and other transportation needs as they arise.								
A5510.16		1,145,348	1,118,662	1,146,774		1,146,774		28,112	2.51%
	#1 NOTES: The responsibilities of the Director of Facilities, Technology and Transportation are distributed between Operations & Maintenance, Transportation and Technology.								
A5510.590	EQUIPMENT / DURABLE SUPPLIES	0	7,500	7,500		7,500		0	0.00%
	Replacement of radios and bus camera systems								
	CONTRACTUAL EXPENSES								
	Meteorological Forecasting Services	4,627	2,303	0		0		-2,303	
	Other Contractual Expenses: Tolls, Fingerprinting, Mileage, Consultants	1,437	5,050	5,050		5,050			
A5510421	Vehicle Insurance	16,650	26,000	26,000		26,000			
A5510449	Mandated Driver Medical Examinations and Drug Testing	1,968	2,000	2,000		2,000			
A5510464	Bus Repairs	4,753	16,068	16,068		16,068			
A5510466	Bus Safety Education and State Mandated Certifications	2,688	3,800	3,800		3,800			
A5510.4	Total: Contractual	32,123	55,221	52,918		52,918		-2,303	-4.17%
	MATERIALS & SUPPLIES								
	General Office	1,358	1,340	1,340		1,340			
A5510.45	Vehicle Materials, Supplies, Handtools, Tires, Parts, Oil, Bus Parts	47,502	48,186	49,526		49,526		1,340	2.78%
A5510.571	Gasoline and Diesel	232,194	227,136	227,136		227,136			
	State Contract: Gasoline and Diesel fuel								
A5510.45	TOTAL: MATERIALS AND SUPPLIES	281,054	276,662	278,002		278,002		1,340	0.48%
A5540.4	Special Private School								
	Mandated transportation for pupils attending summer schools		12,225	12,225		12,225		0	0.00%
A5540.4 / 401	CONTRACT TRANSPORTATION SERVICES #2	1,122,791	1,266,267	1,315,650		1,315,650		49,383	3.90%
	Hudson Valley Bus Regular Runs: 18 Buses: 66 passenger 2 Vans: 20 passenger								
	#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	2,581,316	2,736,537	2,813,069		2,813,069		76,532	2.80%
A7310	Community Service-Summer Camp	44,554		0					

	EMPLOYEE BENEFITS ##	ACTUAL 2012-13	BUDGET 2013-14	PROPOSED 2014-15	Administration 2014-15	Instruction 2014-15	Capital 2014-15	BUDGET CHANGES	Percent Differences
A9010.800	NYS EMPLOYEES' RETIREMENT	977,344	1,218,007	1,252,411	227,939	732,911	291,561	34,404	2.82%
A9020.800	NYS TEACHERS' RETIREMENT	1,985,304	3,253,582	3,231,546	255,938	2,975,608	0	-22,036	-0.68%
A9030.800	SOCIAL SECURITY AND MEDICARE	1,693,886	1,959,489	1,986,571	158,926	1,730,303	97,342	27,082	1.38%
A9040.800	WORKERS' COMPENSATION	138,151	136,337	142,520	6,402	124,135	11,983	6,183	4.54%
A9045.800	LIFE INSURANCE	10,222	18,486	18,486	1,479	16,101	906	0	0.00%
A9050.800	UNEMPLOYMENT INSURANCE	42,479	42,500	50,000	2,500	43,550	3,950	7,500	17.65%
A9060.800	HOSPITAL AND MEDICAL INSURANCE	4,256,023	4,968,820	5,083,703	362,718	4,506,041	214,944	114,883	2.31%
A9070.800	UNION WELFARE BENEFITS	419,223	428,800	428,800	41,850	362,150	24,800	0	0.00%
A9098	TOTAL: Employee Benefits	9,522,632	12,026,021	12,194,037	1,057,752	10,490,799	645,486	168,016	1.40%
<p>## NOTES: New York State sets the retirement contribution rates. Local school districts have no control over retirement costs.</p> <p>State Retirement contributions are made by the district for member employees at various contribution levels for salaries earned between April 1, 2013 and March 31, 2014. The rate is projected to be 20.1% of payroll on average.</p> <p>Teacher Retirement contributions estimated at 17.53% 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 1.28% above last year. The FICA rate for 2014 remains at 7.65% while the maximum wage base for Social Security is \$ 117,000. The medicare portion (1.45%) will continue to be assessed without limits on the salary base. The 2015 Social Security wage base is not set at this time.</p> <p>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.</p> <p>Eligible employees are provided with term life insurance at \$7,500; Administrators are insured at varied amounts.</p> <p>Eligible employees and retirees receive individual or family hospital and medical insurance. Premiums will increase 1.5% next year. Health insurance coverage for retirees continue to rise as the number of retirees increase. Retirees also receive medicare premium reimbursements.</p> <p>Welfare benefit contributions of \$1,600 are made on behalf of each eligible employee and retiree.</p>									
INTERFUND TRANSFERS									
A9901.95	Special Aid Fund: District Share of Extended School Year Programs	65,960	60,000	65,000			65,000	5,000	8.33%
A9950.9	Transfer to Capital Fund To account for portion of Elementary School Addition funded through building aid@ \$264,068, the Middle School Geothermal Piping Project@ \$184,200 and the Highfield Sewage EjectorPump Replacement @ \$125,600	0	1,772,970	573,868			573,868	-1,199,102	
A9901.96	Transfer to Debt Service	461,040	0	0					
	TOTAL : Interfund Transfer	527,000	1,832,970	638,868			638,868	-1,194,102	-65.15%
DEBT SERVICE									
A9789	2000 New High School	1,591,038	1,567,288	1,512,288			1,512,288	-55,000	-3.51%
	1998 MS Reconstruction	240,251	0	0			0	0	
	Bus Project Bond Anticipation Notes	150,094	104,743	0			0	-104,743	-100.00%
	2005 MS / ES Reconstruction	880,400	885,800	885,000			885,000	-800	-0.09%
A9898	TOTAL: Debt Service	2,861,783	2,557,831	2,397,288			2,397,288	-160,543	-6.28%
A9959	TOTAL: UNDISTRIBUTED	12,911,415	16,416,822	15,230,193	1,057,752	10,490,799	3,681,642	-1,186,629	-7.23%
A9999	TOTAL: GENERAL FUND	44,573,084	48,625,726	48,014,091	4,638,328	37,242,151	6,133,612	-611,635	-1.26%

EXPENDITURES	BUDGET				PROPOSED				BUDGET CHANGES	Percent Differences
	BUDGET	Administration	Instruction	Capital	PROPOSED	Administration	Instruction	Capital		
	2013-14	2013-14	2013-14	2013-14	2014-15	2014-15	2014-15	2014-15		
GENERAL SUPPORT										
A1010 - A1060 Board of Education	30,995	30,995	0	0	45,367	45,367	0	0	14,372	46.37%
A1240 Central Administration	354,449	354,449	0	0	365,219	365,219	0	0	10,770	3.04%
A1310 - A1380 Finance	585,682	585,682	0	0	566,661	566,661	0	0	-19,021	-3.25%
A1420 - A1480 Staff	153,962	153,962	0	0	164,426	164,426	0	0	10,464	6.80%
A1620 - A1680 Central Services	2,277,825	0	0	2,277,825	2,379,070	0	0	2,379,070	101,245	4.44%
A1910 - A1980 Special Items	533,183	483,183	0	50,000	558,187	485,287	0	72,900	25,004	4.69%
Total	3,936,096	1,608,271	0	2,327,825	4,078,930	1,626,960	0	2,451,970	142,834	3.63%
INSTRUCTION										
A2070 Instructional Improvement	1,738,753	1,644,914	93,839	0	2,011,740	1,722,901	288,839	0	272,987	15.70%
A2110 Teaching: Regular School	13,040,734	0	13,040,734	0	13,020,503	0	13,020,503	0	-20,231	-0.16%
A2250 Special Apportionment Programs	7,252,268	144,828	7,107,440	0	7,203,983	107,112	7,096,871	0	-48,285	-0.67%
A2600 Instructional Media	1,173,737	50,335	1,123,402	0	1,082,123	28,000	1,054,123	0	-91,614	-7.81%
A2800 Pupil Services	2,330,779	170,704	2,160,075	0	2,573,550	95,603	2,477,947	0	242,771	10.42%
Total	25,536,271	2,010,781	23,525,490	0	25,891,899	1,953,616	23,938,283	0	355,628	1.39%
TRANSPORTATION										
A5510 Pupil Transportation	2,736,537	0	2,736,537	0	2,813,069	0	2,813,069	0	76,532	2.80%
UNDISTRIBUTED										
A9010-70 Employee Benefits	12,026,021	1,049,974	10,340,568	635,479	12,194,037	1,057,752	10,490,799	645,486	168,016	1.40%
A9789 Debt Service	2,557,831	0	0	2,557,831	2,397,288	0	0	2,397,288	-160,543	-6.28%
A9901 Interfund Transfers	1,832,970	0	0	1,832,970	638,868	0	0	638,868	-1,194,102	-65.15%
Total	16,416,822	1,049,974	10,340,568	5,026,280	15,230,193	1,057,752	10,490,799	3,681,642	-1,186,629	-7.23%
TOTAL: GENERAL FUND	48,625,726	4,669,026	36,602,595	7,354,105	48,014,091	4,638,328	37,242,151	6,133,612	-611,635	-1.26%