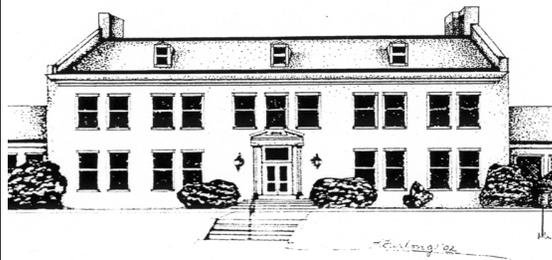
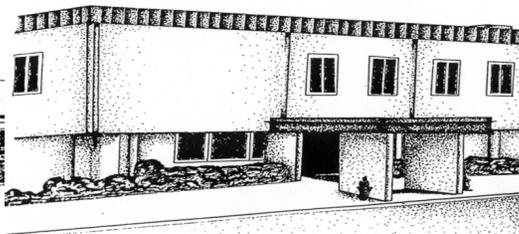


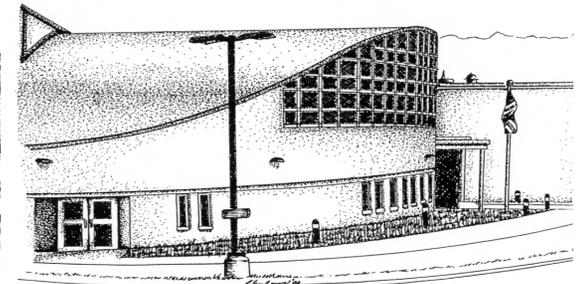
# Putnam Valley Central School District Proposed Budget 2014-2015



*Putnam Valley Elementary School*



*Putnam Valley Middle School*



*Putnam Valley High School*

04/02/2014

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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	1,179,068	184,068	18.50%
Real Property Tax Levy		35,853,814	36,125,964	272,150	0.76%
Local Non-Tax Sources		2,580,470	1,012,300	-1,568,170	-60.77%
State & Federal Sources		9,196,442	9,837,815	641,373	6.97%
<b>Total</b>		<b>48,625,726</b>	<b>48,155,147</b>	<b>-470,579</b>	<b>-0.97%</b>

EXPENDITURES		BUDGET 2013-14	PROPOSED 2014-15	PROPOSED			BUDGET CHANGES	Percent Differences
				Administration 2014-15	Instruction 2014-15	Capital 2014-15		
<b>GENERAL SUPPORT</b>								
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	208,176	208,176	0	0	54,214	35.21%
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%
<b>Total</b>		<b>3,936,096</b>	<b>4,122,680</b>	<b>1,670,710</b>	<b>0</b>	<b>2,451,970</b>	<b>186,584</b>	<b>4.74%</b>
<b>INSTRUCTION</b>								
A2070	Instructional Improvement	1,738,753	1,836,740	1,722,901	113,839	0	97,987	5.64%
A2110	Teaching: Regular School	13,040,734	13,127,096	0	13,127,096	0	86,362	0.66%
A2250	Special Apportionment Programs	7,252,268	7,335,233	238,362	7,096,871	0	82,965	1.14%
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%
<b>Total</b>		<b>25,536,271</b>	<b>25,954,742</b>	<b>2,084,866</b>	<b>23,869,876</b>	<b>0</b>	<b>418,471</b>	<b>1.64%</b>
<b>TRANSPORTATION</b>								
A5510	Pupil Transportation	2,736,537	2,813,069	0	2,813,069	0	76,532	2.80%
<b>UNDISTRIBUTED</b>								
A9010-70	Employee Benefits	12,026,021	12,228,500	1,059,878	10,522,736	645,886	202,479	1.68%
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%
<b>Total</b>		<b>16,416,822</b>	<b>15,264,656</b>	<b>1,059,878</b>	<b>10,522,736</b>	<b>3,682,042</b>	<b>-1,152,166</b>	<b>-7.02%</b>
<b>TOTAL: GENERAL FUND</b>		<b>48,625,726</b>	<b>48,155,147</b>	<b>4,815,454</b>	<b>37,205,681</b>	<b>6,134,012</b>	<b>-470,579</b>	<b>-0.97%</b>

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	36,125,964				272,150	0.76%
	Service Charges on Real Property Taxes	48,998	35,000	35,000					
	Non-Property Tax Distribution by Westchester	49,896	0	0					
	<b>CHARGES FOR SERVICES</b>								
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							
	<b>Total: Charges For Services</b>	<b>708,739</b>	<b>500,000</b>	<b>430,000</b>				<b>-70,000</b>	<b>-14.00%</b>
	<b>USE OF MONEY AND PROPERTY</b>								
2401	Interest And Earnings	44,846	75,000	40,000				-35,000	-46.67%
2450	Commissions	2,653	2,500	2,500					
	<b>Total: Use Of Money &amp; Property</b>	<b>47,499</b>	<b>77,500</b>	<b>42,500</b>				<b>-35,000</b>	<b>-45.16%</b>
	<b>MISCELLANEOUS</b>								
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	
	<b>Total: Miscellaneous</b>	<b>310,257</b>	<b>195,000</b>	<b>195,000</b>				<b>0</b>	
	<b>STATE SOURCES</b>								
3101	General Formula Aid	8,593,012	8,523,637	8,882,978				359,341	
3103	Boces Aid	914,143	1,146,464	1,339,995				193,531	
3262	Instructional Materials Aid	169,564	171,011	168,421				-2,590	
3289	State Aid Adjustments: GAP Elimination Adjustment	-834,475	-644,670	-553,579				91,091	
3104/3289	Homeless and Chapter 44/721/66	225,588							
	<b>Total: State Sources</b>	<b>9,067,832</b>	<b>9,196,442</b>	<b>9,837,815</b>				<b>641,373</b>	<b>6.97%</b>
	<b>* GENERAL FUND REVENUES</b>	<b>45,120,741</b>	<b>45,857,756</b>	<b>46,666,279</b>				<b>808,523</b>	<b>1.76%</b>
	<b>INTERFUND TRANSFERS</b>								
5059	Transfer from Debt Service		1,772,970	309,800					
	<b>Total: Interfund Transfers</b>	<b>0</b>	<b>1,772,970</b>	<b>309,800</b>				<b>-1,463,170</b>	
	<b>** SUBTOTAL:</b>								
	<b>** GENERAL FUND REVENUES</b>	<b>45,120,741</b>	<b>47,630,726</b>	<b>46,976,079</b>				<b>-654,647</b>	<b>-1.37%</b>
	<b>APPROPRIATED RESERVES</b>								
599	Appropriated Fund Balance		875,000	750,000				-125,000	-14.29%
	Appropriation of Reserve For Retirement Contribution		120,000	165,000				45,000	37.50%
511	Advances to Other Funds		0	264,068				264,068	
	<b>*** GRAND TOTAL:</b>								
	<b>*** GENERAL FUND REVENUES</b>	<b>45,120,741</b>	<b>48,625,726</b>	<b>48,155,147</b>				<b>-470,579</b>	<b>-0.97%</b>

BUDGET CODE	GENERAL FUND REVENUES	ACTUAL	BUDGET	PROPOSED			BUDGET	Percent
		2012-13	2013-14	2014-15			CHANGES	Differences
	STATE SOURCES: STATE AID DETAIL							
	BASIC FORMULA		Enacted State Budget	Legislative Budget	Governor's Proposal	Differences State Budget Gov Proposal		
	Foundation Aid	3,741,706	4,668,210	4,802,600	4,668,210	134,390	134,390	
	Full Day Kindergarten Conversion Aid	225,588	0	0	0	0		
	Special Ed. District Share Deduction	0	0	0	0	0		
	Building Aid	1,085,487	999,182	1,043,501	1,043,501	0	44,319	
	Transportation Aid	1,417,249	1,440,213	1,600,106	1,600,110	-4	159,893	
	High Cost Aid, Public & Private School Excess Cost Aids	1,423,009	490,471	511,210	512,015	-805	20,739	
	Instructional Materials Aid	169,564	171,011	168,421	170,105	-1,684	-2,590	
	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	1,339,995	1,403,150	-63,155	193,531	
	State Aid Adjustments: GAP Elimination Adjustment	-834,475	-644,670	-553,579	-603,139	49,560	91,091	
	Sub-Total: State Sources	9,067,832	9,196,442	9,837,815	9,719,513	118,302	641,373	
	<b>TOTAL: STATE SOURCES</b>	<b>9,067,832</b>	<b>9,196,442</b>	<b>9,837,815</b>	<b>9,719,513</b>		<b>641,373</b>	<b>6.97%</b>

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	<b>BOARD OF EDUCATION</b>								
A1010.4	<b>CONTRACTUAL EXPENSES</b>	1,890	6,000	6,000	6,000				
	Mandated Training Workshops, Postage, Printing, & Miscellaneous Expenses								
A1010.45	<b>MATERIALS &amp; SUPPLIES</b>	2,197	1,302	2,802	2,802		1,500	115.21%	
	General Office Supplies	275							
A1010***	<b>Total: Board of Education</b>	4,362	7,302	8,802	8,802		1,500	20.54%	
A1040	<b>DISTRICT CLERK</b>								
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***	<b>Total: District Clerk</b>	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	<b>DISTRICT MEETINGS</b>								
	<b>CONTRACTUAL EXPENSES</b>	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	<b>Total: Contractual</b>	15,435	10,000	20,000			10,000	100.00%	
A1060.45	Materials & Supplies	3,245	744	3,500	3,500		2,756	370.43%	
A1060***	<b>Total: District Meetings</b>	18,680	10,744	23,500	23,500		12,756	118.73%	
A1099	<b>TOTAL: BOARD OF EDUCATION</b>	35,987	30,995	45,367	45,367		14,372	46.37%	
	<b>CENTRAL ADMINISTRATION</b>								
A1240	<b>CHIEF SCHOOL ADMINISTRATOR</b>								
	<b>SALARIES: INSTRUCTIONAL #2</b>								
A1240.157	Superintendent of Schools	231,114	221,500	221,500	221,500		0	0.00%	
A1240.165	<b>SALARIES: NON-INSTRUCTIONAL</b>	112,848	113,583	114,353	114,353		770	0.68%	
	Secretarial / Clerical( 1.5FTE) Includes Overtime / Substitutes								
	<b>CONTRACTUAL EXPENSES: Includes expenses such as</b>	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	<b>Total: Contractual</b>	11,449	13,600	23,600			10,000	73.53%	
A1240.45	<b>MATERIALS &amp; SUPPLIES</b>	2,710	5,766	5,766	5,766		0	0.00%	
A1299	<b>TOTAL: CENTRAL ADMINISTRATION</b>	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	FINANCE	ACTUAL	BUDGET	PROPOSED	Administration	Instruction	Capital	BUDGET	Percent
A1310	BUSINESS ADMINISTRATION	2012-13	2013-14	2014-15	2014-15	2014-15	2014-15	CHANGES	Differences
	SALARIES:								
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
	<b>CONTRACTUAL EXPENSES</b>								
A1420.4	General Counsel Services	45,730	100,000	100,000	100,000				
<b>A1420***</b>	<b>Total: Legal</b>	<b>45,730</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>			<b>0</b>	<b>0.00%</b>
	<b>PERSONNEL</b>								
A1430	Assistant Superintendent		0	43,750	43,750			43,750	
A1430.160	Clerical Includes Overtime & Substitutues	12,981	5,000	20,000	20,000			15,000	300.00%
A14304**	<b>CONTRACTUAL EXPENSES</b>		6,000	6,000	6,000				
A1430.490	<b>BOCES SERVICES: #1</b>	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	<b>Total: BOCES</b>	<b>36,340</b>	<b>27,259</b>	<b>21,938</b>	<b>21,938</b>			<b>-5,321</b>	
<b>A1430***</b>	<b>Total: Personnel</b>	<b>49,321</b>	<b>38,259</b>	<b>91,688</b>	<b>91,688</b>			<b>53,429</b>	<b>139.65%</b>
	<b>#1 NOTES: Services through BOCES are eligible for BOCES Aid at 50% on average.</b>								
BUDGET	<b>STAFF</b>								
A1480	<b>PUBLIC INFORMATION AND SERVICES #2</b>								
A1480.160	PERSONNEL EXPENSES (.5 FTE)	14,955	15,703	16,488	16,488			785	5.00%
		3,963							
<b>A1480***</b>	<b>Total: Public Information and Services</b>	<b>18,918</b>	<b>15,703</b>	<b>16,488</b>	<b>16,488</b>			<b>785</b>	<b>5.00%</b>
<b>A1499</b>	<b>TOTAL: STAFF #3</b>	<b>113,969</b>	<b>153,962</b>	<b>208,176</b>	<b>208,176</b>			<b>54,214</b>	<b>35.21%</b>

#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 2012-13	BUDGET 2013-14	PROPOSED 2014-15	Administration 2014-15	Instruction 2014-15	Capital 2014-15	BUDGET CHANGES	Percent Differences
A1600	<u>CENTRAL SERVICES</u>								
A1620	<u>OPERATION OF PLANT</u>								
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	
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	37,269 7,135	54,000 8,000	54,000 8,000			54,000 8,000		100.00%
9901	Emergency Repairs	0	0	0					
9901	Snow and Ice Removal	4,528	4,000	4,000			4,000		100.00%
9917/9918	School Activities Substitutes		0 3,000	0					100.00%
A1620.169	Substitutes: Vacation and Illness Coverage	72,423	57,500	60,500			60,500	3,000	5.22%
A162016*	<b>Total: Non Instructional Salaries</b>	<b>856,451</b>	<b>899,666</b>	<b>932,991</b>			<b>932,991</b>	<b>33,325</b>	<b>3.70%</b>
	#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	<u>EQUIPMENT</u>		0	38,000			38,000	38,000	
A1620.4	<u>CONTRACTUAL EXPENSES</u>								
	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	<b>TOTAL: CONTRACTUAL EXPENSES</b>	<b>773,959</b>	<b>741,800</b>	<b>779,800</b>			<b>779,800</b>	<b>38,000</b>	<b>5.12%</b>
490	<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	<b>Total:BOCES</b>	<b>37,416</b>	<b>46,458</b>	<b>45,378</b>	<b>0</b>	<b>0</b>	<b>45,378</b>	<b>-1,080</b>	
A1620.45	<u>MATERIALS &amp; SUPPLIES</u> 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	<b>TOTAL: Operation of Plant</b>	<b>1,722,012</b>	<b>1,740,934</b>	<b>1,811,179</b>			<b>1,811,179</b>	<b>70,245</b>	<b>4.03%</b>

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) Elementary School Campus (1.0 FTE) Overtime	81,282 67,162 14,702	81,611 67,162	81,611 67,162 15,000			81,611 67,162 15,000		
A1621.16	<b>Total: Non Instructional Salaries</b>	<b>163,146</b>	<b>148,773</b>	<b>163,773</b>			<b>163,773</b>	<b>15,000</b>	<b>10.08%</b>
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	<b>TOTAL: CONTRACTUAL EXPENSES</b>	<b>211,289</b>	<b>334,118</b>	<b>348,118</b>			<b>348,118</b>	<b>14,000</b>	<b>4.19%</b>
A1621.45	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.	64,669	54,000	56,000			56,000	2,000	3.70%
A1621***	<b>TOTAL: Maintenance of Plant</b>	<b>439,104</b>	<b>536,891</b>	<b>567,891</b>			<b>567,891</b>	<b>31,000</b>	<b>5.77%</b>
A1699	<b>TOTAL: CENTRAL SERVICES #1</b>	<b>2,161,116</b>	<b>2,277,825</b>	<b>2,379,070</b>			<b>2,379,070</b>	<b>101,245</b>	<b>4.44%</b>

#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
	<b>CONTRACTUAL EXPENSES</b>								
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%
<b>A1998</b>	<b>TOTAL: SPECIAL ITEMS</b>	<b>609,411</b>	<b>533,183</b>	<b>558,187</b>	<b>485,287</b>		<b>72,900</b>	<b>25,004</b>	<b>4.69%</b>
<b>A1999</b>	<b>TOTAL: GENERAL SUPPORT #2</b>	<b>4,007,242</b>	<b>3,936,096</b>	<b>4,122,680</b>	<b>1,670,710</b>		<b>2,451,970</b>	<b>186,584</b>	<b>4.74%</b>

#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	ADMINISTRATION AND IMPROVEMENT	ACTUAL 2012-13	BUDGET 2013-14	PROPOSED 2014-15	Administration 2014-15	Instruction 2014-15	Capital 2014-15	BUDGET CHANGES	Percent Differences
A2020	<b>SUPERVISION</b>								
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	<b>TOTAL: INSTRUCTIONAL SALARIES</b>	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%
A2020.168	Clerical Overtime / Substitutes / Receiving	1,660	41,400	41,400	41,400				
A2020.16	<b>TOTAL: NON INSTRUCTIONAL SALARIES</b>	486,740	493,817	502,710	502,710			8,893	1.80%
	<b>CONTRACTUAL EXPENSES</b>								
400	Photocopying: District Wide	109,412	91,000	100,000	100,000			9,000	9.89%
413	District Wide Contractual Expense: School Communications, Postage & Printing	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	<b>Total:Contractual</b>	209,127	231,363	296,900	296,900			65,537	28.33%
A2020.45	<b>MATERIALS &amp; SUPPLIES</b>								
	Materials & Supplies Include: graduation supplies, report cards, paper, general office supplies, etc.	5,438	7,011	7,011	7,011				
A2020.45	<b>Total: Materials &amp; Supplies</b>	5,438	7,011	7,011	7,011			0	0.00%
A2020***	<b>TOTAL: Supervision</b>	1,630,805	1,644,914	1,722,901	1,722,901			77,987	4.74%
A2070	<b>INSTRUCTIONAL IMPROVEMENT CURRICULUM DEVELOPMENT</b>								
A2070.158	SALARIES: INSTRUCTIONAL								
	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 #1	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 #2								
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	<b>Total: Boces</b>	8,064	26,979	26,979		26,979		0	0.00%
A2070.45	<b>MATERIALS &amp; SUPPLIES</b>	900	1,860	1,860		1,860			
A2070***	<b>TOTAL: Curriculum Development</b>	38,471	93,839	113,839	0	113,839		20,000	21.31%
	#1 NOTES: The curriculum development budget supports all district personnel.								
	#2 NOTES: Services through BOCES are eligible for BOCES Aid at 50% on average.								
A2099	<b>TOTAL: ADMINISTRATION AND IMPROVEMENT</b>	1,669,276	1,738,753	1,836,740	1,722,901	113,839		97,987	5.64%
	NOTE: ADMINISTRATION AND IMPROVEMENT includes the Curriculum Development and School Supervision functions.								

BUDGET CODE A2110	<u>TEACHING - REGULAR SCHOOL #1</u>	ACTUAL 2012-13	BUDGET 2013-14	PROPOSED 2014-15	Administration 2014-15	Instruction 2014-15	Capital 2014-15	BUDGET CHANGES	Percent Differences
	<b>INSTRUCTIONAL SALARIES</b>								
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 ( 33.9 FTE)		3,121,512	3,490,355		3,490,355		368,843	11.82%
A2110152	High School Teachers: 9 - 12 ( 36.2 FTE)		3,919,727	3,879,333		3,879,333		-40,394	-1.03%
		10,497,761	10,695,816	10,654,400		10,654,400		-41,416	-0.39%
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%
<b>A2110.15</b>	<b>Total: Instructional Salaries</b>	<b>10,713,534</b>	<b>11,103,528</b>	<b>11,062,112</b>		<b>11,062,112</b>		<b>-41,416</b>	<b>-0.37%</b>
	<b>NON-INSTRUCTIONAL SALARIES</b>								
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	
<b>A2110.16</b>	<b>Total: Non Instructional Salaries</b>	<b>366,706</b>	<b>362,854</b>	<b>410,481</b>		<b>410,481</b>		<b>47,627</b>	<b>13.13%</b>
	<b>#1 NOTES: Salaries for teachers, teacher aides and monitors have not been dete .</b>								
	<b>TEACHING - REGULAR SCHOOL</b>								
	<b>CONTRACTUAL EXPENSES #2</b>								
	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	
<b>A2110.4</b>	<b>Total: Contractual</b>	<b>115,499</b>	<b>140,683</b>	<b>142,910</b>	<b>0</b>	<b>142,910</b>		<b>2,227</b>	<b>1.58%</b>
	<b>TUITIONS:</b>								
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			
<b>A2110.47</b>	<b>Total: Tuitions</b>	<b>17,861</b>	<b>80,000</b>	<b>91,000</b>		<b>91,000</b>		<b>11,000</b>	<b>13.75%</b>
	<b>#2 NOTES: Contractual Expenses include items such as book rebinding, equipment repairs, and equipment repairs.</b>								
	<b>MATERIALS &amp; SUPPLIES #3</b>								
	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			
<b>A2110.45</b>	<b>Total: Materials &amp; Supplies</b>	<b>258,718</b>	<b>336,893</b>	<b>315,558</b>		<b>315,558</b>		<b>-21,335</b>	<b>-6.33%</b>
	<b>#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.</b>								

BUDGET CODE	TEACHING - REGULAR SCHOOL	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%
A2110.482	Special Education Non-Public Schools	6,730	14,000	14,000	3,143	3,143			
<b>A2110.48</b>	<b>Total: Textbooks</b>	<b>113,880</b>	<b>115,678</b>	<b>114,533</b>		<b>114,533</b>		<b>-1,145</b>	<b>-0.99%</b>
	#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			
<b>2280490</b>	<b>High School TECH CENTER Regular Course:</b>	<b>571,064</b>	<b>489,059</b>	<b>478,783</b>		<b>478,783</b>			
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		5,000	333.33%
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		16,224	
<b>A2110.49</b>	<b>Total: Boces Services</b>	<b>321,293</b>	<b>838,098</b>	<b>897,502</b>		<b>897,502</b>		<b>59,404</b>	<b>7.09%</b>
<b>A2330.4</b>	<b>Dutchess Community College/ Billed for Exact Amount (Revenue)</b>	<b>97,837</b>	<b>63,000</b>	<b>93,000</b>		<b>93,000</b>		<b>30,000</b>	<b>47.62%</b>
<b>A2110***</b>	<b>TOTAL: TEACHING REGULAR SCHOOL</b>	<b>12,576,392</b>	<b>13,040,734</b>	<b>13,127,096</b>	<b>0</b>	<b>13,127,096</b>	<b>0</b>	<b>86,362</b>	<b>0.66%</b>

#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 49,730		2,953,421 49,730		-240,261	-7.52%
A2250.157	Assistant Superintendent of Pupil Personnel Services & Human Resources #1	75,260	74,508	131,250	131,250			56,742	76.16%
<b>A2250.15</b>	<b>TOTAL: INSTRUCTIONAL SALARIES</b>	<b>2,961,701</b>	<b>3,268,190</b>	<b>3,134,401</b>	<b>131,250</b>	<b>3,003,151</b>		<b>-133,789</b>	<b>-4.09%</b>
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%
<b>A2250.16</b>	<b>TOTAL: NON-INSTRUCTIONAL SALARIES</b>	<b>1,364,591</b>	<b>1,102,073</b>	<b>1,261,971</b>	<b>107,112</b>	<b>1,154,859</b>		<b>159,898</b>	<b>14.51%</b>
#NOTES: The Director of Special Education position has been eliminated and replaced with the position of Assistant Superintendent for Pupil Personnel Services and Human Resources.									
<b>CONTRACTUAL EXPENSES:</b>									
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%
<b>A2250.4</b>	<b>TOTAL: CONTRACTUAL</b>	<b>390,652</b>	<b>467,312</b>	<b>359,691</b>		<b>359,691</b>		<b>-107,621</b>	<b>-23.03%</b>
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: Spl Ed Homebound / Hospitalized / Tutoring		10,395	54,000		54,000		43,605	419.48%
<b>A2250.47</b>	<b>TOTAL: TUITION</b>	<b>609,747</b>	<b>605,636</b>	<b>1,105,630</b>		<b>1,105,630</b>		<b>499,994</b>	<b>82.56%</b>
<b>A2250.45</b>	<b>MATERIALS &amp; SUPPLIES</b> General classroom supplies	<b>20,121</b>	<b>13,769</b>	<b>30,240</b>		<b>30,240</b>		<b>16,471</b>	<b>119.62%</b>
<b>BUDGET CODE SPECIAL APPORTIONMENT PROGRAMS PUPILS WITH HANDICAPPING CONDITIONS</b>									
<b>BOCES SERVICES</b>		<b>1,488,664</b>							
<b>Program Codes SPECIAL EDUCATION</b>		<b>511</b>							
<b>COSERS</b>									
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	AIM			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			
<b>A2250.49</b>	<b>Total: Boces Services</b>	<b>1,488,664</b>	<b>1,795,288</b>	<b>1,443,300</b>		<b>1,443,300</b>		<b>-351,988</b>	<b>-19.61%</b>
<b>A2250***</b>	<b>TOTAL: Pupils With Handicapping Conditions</b>	<b>6,835,476</b>	<b>7,252,268</b>	<b>7,335,233</b>	<b>238,362</b>	<b>7,096,871</b>		<b>82,965</b>	<b>1.14%</b>
<b>A2299</b>	<b>TOTAL: SPECIAL APPORTIONMENT PROGRAMS</b>	<b>6,835,476</b>	<b>7,252,268</b>	<b>7,335,233</b>	<b>238,362</b>	<b>7,096,871</b>		<b>82,965</b>	<b>1.14%</b>

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	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								
	SALARIES: INSTRUCTIONAL	150,789	190,500	452,741		452,741		262,241	137.66%
A2820.151	School Psychologists ( 4 FTE) and summer work								
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%
A2855200	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	25,954,742	2,084,866	23,869,876		418,471	1.64%

#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 2012-13	BUDGET 2013-14	PROPOSED 2014-15	Administration 2014-15	Instruction 2014-15	Capital 2014-15	BUDGET CHANGES	Percent Differences
	<b>SALARIES: NON-INSTRUCTIONAL: Includes</b>								
	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.	1,145,348	1,118,662	1,146,774		1,146,774		28,112	2.51%
<b>A5510.16</b>									
	#1 NOTES: The responsibilities of the Director of Facilities, Technology and Transportation are distributed between Operations & Maintenance, Transportation and Technology.								
<b>A5510.590</b>	<b>EQUIPMENT / DURABLE SUPPLIES</b>	0	7,500	7,500		7,500		0	0.00%
	Replacement of radios and bus camera systems								
	<b>CONTRACTUAL EXPENSES</b>								
	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			
<b>A5510.4</b>	<b>Total: Contractual</b>	32,123	55,221	52,918		52,918		-2,303	-4.17%
	<b>MATERIALS &amp; SUPPLIES</b>								
	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								
<b>A5510.45</b>	<b>TOTAL: MATERIALS AND SUPPLIES</b>	281,054	276,662	278,002		278,002		1,340	0.48%
<b>A5540.4</b>	<b>Special Private School</b>								
	Mandated transportation for pupils attending summer schools		12,225	12,225		12,225		0	0.00%
<b>A5540.4 / 401</b>	<b>CONTRACT TRANSPORTATION SERVICES #2</b>	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 2014-15.								
<b>A5599</b>	<b>TOTAL: PUPIL TRANSPORTATION</b>	2,581,316	2,736,537	2,813,069		2,813,069		76,532	2.80%
A7310	Community Service-Summer Camp	44,554		0					

		ACTUAL 2012-13	BUDGET 2013-14	PROPOSED 2014-15	Administration 2014-15	Instruction 2014-15	Capital 2014-15	BUDGET CHANGES	Percent Differences
	<b>EMPLOYEE BENEFITS ##</b>								
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	3,250,155	257,412	2,992,743	0	-3,427	-0.11%
A9030.800	SOCIAL SECURITY AND MEDICARE	1,693,886	1,959,489	1,994,725	159,578	1,737,405	97,742	35,236	1.80%
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	5,091,403	362,718	4,513,741	214,944	122,583	2.47%
A9070.800	UNION WELFARE BENEFITS	419,223	428,800	428,800	41,850	362,150	24,800	0	0.00%
<b>A9098</b>	<b>TOTAL: Employee Benefits</b>	<b>9,522,632</b>	<b>12,026,021</b>	<b>12,228,500</b>	<b>1,059,878</b>	<b>10,522,736</b>	<b>645,886</b>	<b>202,479</b>	<b>1.68%</b>
<b>## NOTES:</b>									
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, 2013 and March 31, 2014. The rate is projected to be 20.1% of payroll on average.									
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.									
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 1.5% 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.									
	<b>INTERFUND TRANSFERS</b>								
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	0	1,772,970	573,868			573,868	-1,199,102	
	To account for portion of Elementary School Addition funded through building aid @ \$264,068, the Middle School Geothermal Piping Project @ \$184,200 and the HS/MS Sewage Ejector Pump Replacement @ \$125,600								
A9901.96	Transfer to Debt Service	461,040	0	0					
	<b>TOTAL : Interfund Transfer</b>	<b>527,000</b>	<b>1,832,970</b>	<b>638,868</b>			<b>638,868</b>	<b>-1,194,102</b>	<b>-65.15%</b>
	<b>DEBT SERVICE</b>								
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	<b>TOTAL: Debt Service</b>	<b>2,861,783</b>	<b>2,557,831</b>	<b>2,397,288</b>			<b>2,397,288</b>	<b>-160,543</b>	<b>-6.28%</b>
A9959	<b>TOTAL: UNDISTRIBUTED</b>	<b>12,911,415</b>	<b>16,416,822</b>	<b>15,264,656</b>	<b>1,059,878</b>	<b>10,522,736</b>	<b>3,682,042</b>	<b>-1,152,166</b>	<b>-7.02%</b>
A9999	<b>TOTAL: GENERAL FUND</b>	<b>44,573,084</b>	<b>48,625,726</b>	<b>48,155,147</b>	<b>4,815,454</b>	<b>37,205,681</b>	<b>6,134,012</b>	<b>-470,579</b>	<b>-0.97%</b>

THREE COMPONENT BUDGET COMPARISON

EXPENDITURES

		BUDGET				PROPOSED				BUDGET	Percent
		BUDGET	Administration	Instruction	Capital	PROPOSED	Administration	Instruction	Capital	CHANGES	Differences
		2013-14	2013-14	2013-14	2013-14	2014-15	2014-15	2014-15	2014-15		
<b>GENERAL SUPPORT</b>											
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	208,176	208,176	0	0	54,214	35.21%
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%
<b>Total</b>		<b>3,936,096</b>	<b>1,608,271</b>	<b>0</b>	<b>2,327,825</b>	<b>4,122,680</b>	<b>1,670,710</b>	<b>0</b>	<b>2,451,970</b>	<b>186,584</b>	<b>4.74%</b>
<b>INSTRUCTION</b>											
A2070	Instructional Improvement	1,738,753	1,644,914	93,839	0	1,836,740	1,722,901	113,839	0	97,987	5.64%
A2110	Teaching: Regular School	13,040,734	0	13,040,734	0	13,127,096	0	13,127,096	0	86,362	0.66%
A2250	Special Apportionment Programs	7,252,268	144,828	7,107,440	0	7,335,233	238,362	7,096,871	0	82,965	1.14%
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%
<b>Total</b>		<b>25,536,271</b>	<b>2,010,781</b>	<b>23,525,490</b>	<b>0</b>	<b>25,954,742</b>	<b>2,084,866</b>	<b>23,869,876</b>	<b>0</b>	<b>418,471</b>	<b>1.64%</b>
<b>TRANSPORTATION</b>											
A5510	Pupil Transportation	2,736,537	0	2,736,537	0	2,813,069	0	2,813,069	0	76,532	2.80%
<b>UNDISTRIBUTED</b>											
A9010-70	Employee Benefits	12,026,021	1,049,974	10,340,568	635,479	12,228,500	1,059,878	10,522,736	645,886	202,479	1.68%
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%
<b>Total</b>		<b>16,416,822</b>	<b>1,049,974</b>	<b>10,340,568</b>	<b>5,026,280</b>	<b>15,264,656</b>	<b>1,059,878</b>	<b>10,522,736</b>	<b>3,682,042</b>	<b>-1,152,166</b>	<b>-7.02%</b>
<b>TOTAL: GENERAL FUND</b>		<b>48,625,726</b>	<b>4,669,026</b>	<b>36,602,595</b>	<b>7,354,105</b>	<b>48,155,147</b>	<b>4,815,454</b>	<b>37,205,681</b>	<b>6,134,012</b>	<b>-470,579</b>	<b>-0.97%</b>