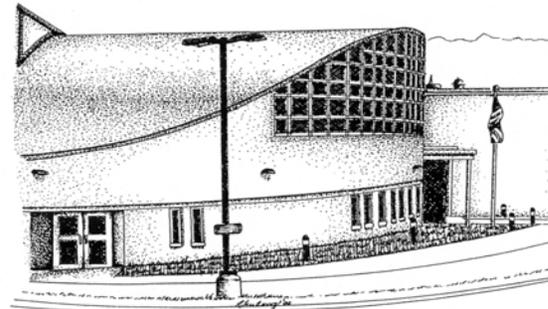
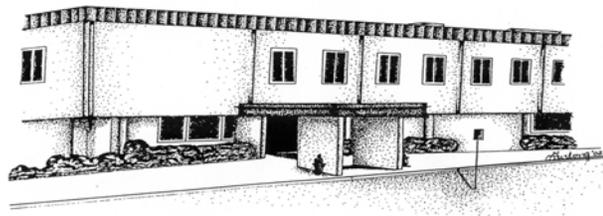


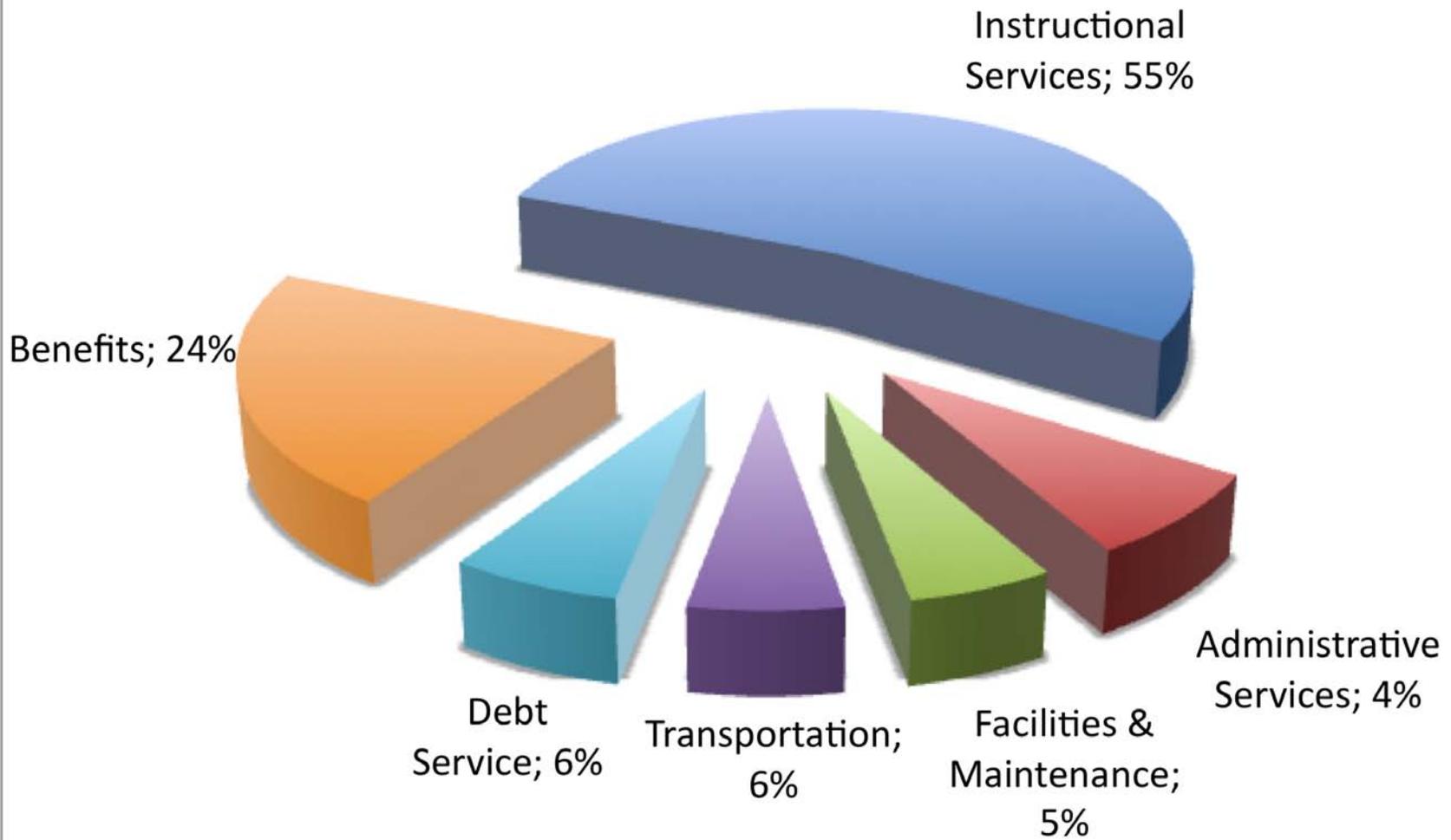
Putnam Valley CSD

Adopted Budget 2012-13

19 April 2012



Budget Summary



Putnam Valley CSD Budget Summary

	<u>Adjusted 2011-12</u>	<u>Proposed 2012-13</u>	<u>\$ Change</u>	<u>% Change</u>
Instructional Services				
School Administration & Curriculum Development	1,753,150	1,778,139	24,989	1.43%
Regular School Programs	13,064,854	12,890,224	(174,630)	-1.34%
Programs for Students with Disabilities	6,673,047	6,876,959	203,912	3.06%
Instructional Media	1,312,045	1,263,088	(48,957)	-3.73%
Guidance / Health / Psychological / Pupil Services	1,323,397	1,322,624	(773)	-0.06%
Clubs & After School Activities	212,748	191,873	(20,875)	-9.81%
Interscholastic Athletics	802,067	755,303	(46,764)	-5.83%
Total Instructional Services	25,141,308	25,078,210	(63,098)	-0.25%
Administrative Support Services	1,772,253	1,663,705	(108,548)	-6.12%
Facilities & Maintenance	2,366,459	2,292,740	(73,719)	-3.12%
Transportation Services				
District Operated Transportation	1,426,104	1,405,359	(20,745)	-1.45%
Contract Transportation	1,172,989	1,218,736	45,747	3.90%
Total Transportation Services	2,599,093	2,624,095	25,002	0.96%
Interfund Transfers: Debt Service & Special Aid	2,853,609	2,876,434	22,825	0.80%
Benefits	10,163,790	10,735,733	571,943	5.63%
Total Expenditures	44,896,512	45,270,917	374,405	0.83%
Less Non-Tax Revenues	10,662,328	10,361,315	(301,013)	-2.82%
Equals Tax Levy	34,234,184	34,909,602	675,418	1.97%
Tax Levy Increase	1.97%			

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Revenues:		Expenditures:	
Tax Items	1	Property and Liability Insurance	12
Local Non-Tax Sources	2	Risk Management	12
Appropriated Fund Balance	2	School Boards Association Memberships	12
State Aid Detail	3	Tax Refunds	12
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		In-Service Training	13
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General Support			
Board of Education	4		
District Clerk	4		
District Meetings	4		
	5		
Chief School Administrator	5		
Business Administration	6		
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Instruction			
School Libraries	20		
Computer Education	21		
Guidance	22	Undistributed	
Health Services	22	Employee Benefits	26
Psychological Services	23	Retirement, Social Security, Workers Comp.	26
Pupil Personnel Services	23	Life Insurance, Unemployment, Medical	26
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GENERAL FUND REVENUES

	BUDGET 2011-12	PROPOSED 2012-13	BUDGET TO BUDGET CHANGES	Percent Differences
TAX ITEMS				
Real Property Taxes	\$34,234,184	\$34,909,602	675,418	1.97%
Service Charges on Real Property Taxes	35,000	35,000		
Non-Property Tax Distribution by Westchester	25,000	25,000		
CHARGES FOR SERVICES				
Other Charges For Services	1,000	1,000		
Tuition: Other School Districts (Foster Care & Special Education Placements)	100,000	100,000		
Total: Charges For Services	\$101,000	\$101,000		
USE OF MONEY AND PROPERTY				
Interest And Earnings	75,000	75,000		
Commissions	5,000	5,000		
Total: Use Of Money & Property	\$80,000	\$80,000		
SALE OF PROPERTY AND COMPENSATION FOR LOSS				
Sale Of Materials / Equipment	0	0		
MTA Tax Reimbursement (Law Repealed in 2011)	90,000	0	-90,000	
Insurance Recoveries	500	500		
Other Compensation For Loss	0	0		
Total: Sale Of Property / Compensation For Loss	\$90,500	\$500	-90,000	-99.45%

GENERAL FUND REVENUES	<u>BUDGET 2011-12</u>	<u>PROPOSED 2012-13</u>	<u>BUDGET TO BUDGET CHANGES</u>	<u>Percent Differences</u>
MISCELLANEOUS				
Employee Share of Health Insurance Premiums	170,000	227,600	57,600	33.88%
Refunds of Prior Year Expenditures	100,000	100,000		
Other Unclassified Revenue:	20,000	20,000		
Total: Miscellaneous	<u>\$290,000</u>	<u>\$347,600</u>	57,600	19.86%
STATE SOURCES				
General Formula Aid	8,680,964	8,474,033	-206,931	-2.38%
Boces Aid	1,289,608	1,087,250	-202,358	-15.69%
Instructional Materials Aid	170,739	170,407	-332	-0.19%
State Aid Adjustments: GAP Elimination Adjustment	(1,025,483)	(834,475)	191,008	-18.63%
Total: State Sources	<u>\$9,115,828</u>	<u>\$8,897,215</u>	-218,613	-2.40%
** SUBTOTAL:				
** GENERAL FUND REVENUES	\$43,971,512	\$44,395,917	424,405	0.965%
APPROPRIATED RESERVES				
Appropriated Fund Balance	\$925,000	\$875,000	-50,000	-5.41%
*** GRAND TOTAL:				
*** GENERAL FUND REVENUES	\$44,896,512	\$45,270,917	374,405	0.83%

GENERAL FUND REVENUES	<u>BUDGET 2011-12</u>	<u>PROPOSED 2012-13</u>	<u>BUDGET TO BUDGET CHANGES</u>	<u>Percent Differences</u>
STATE SOURCES: STATE AID DETAIL				
BASIC FORMULA				
Foundation Aid	3,730,367	3,730,367		
Full Day Kindergarten Conversion Aid	358,005	0	-358,005	
Special Ed. District Share Deduction	(50,000)	(50,000)		
Building Aid	1,105,837	1,097,822	-8,015	-0.72%
Transportation Aid	1,348,921	1,477,147	128,226	9.51%
High Cost Aid, Public & Private School Excess Cost Aids	1,262,273	1,293,136	30,863	2.45%
Instructional Materials Aid	170,739	170,407	-332	-0.19%
High Tax Aid	925,561	925,561		
Boces Services Aid (Net of Aid Adjustment Due to BOCES Refunds)	1,289,608	1,087,250	-202,358	-15.69%
State Aid Adjustments: GAP Elimination Adjustment	(1,025,483)	(834,475)	191,008	-18.63%
Sub-Total: State Sources	9,115,828	8,897,215	-218,613	-2.40%
TOTAL: STATE SOURCES	\$9,115,828	\$8,897,215	-218,613	-2.40%

GENERAL SUPPORT

<u>BOARD OF EDUCATION</u>	<u>ADJUSTED 2011-12</u>	<u>PROPOSED 2012-13</u>	<u>BUDGET TO BUDGET CHANGES</u>	<u>Percent Differences</u>
CONTRACTUAL EXPENSES	4,400	4,400		
Mandated Training Workshops, Postage, Printing, & Miscellaneous Expenses				
 MATERIALS & SUPPLIES				
General Office Supplies	1,400	1,302	-98	-7.00%
 Total: Board of Education	<u>\$5,800</u>	<u>\$5,702</u>	-98	-1.69%
 DISTRICT CLERK				
District Clerk Salary #1	11,440	11,440		
Material & Supplies; Postage	1,500	1,395	-105	-7.00%
 Total: District Clerk	<u>\$12,940</u>	<u>\$12,835</u>	-105	-0.81%
 #1 NOTES: The District Clerk's salary for next year has not been determined at this time.				
 DISTRICT MEETINGS				
CONTRACTUAL EXPENSES	10,000	10,000		
Legal Advertisements, Printing, etc.				
Voting Expenses				
Election Staff				
 Materials & Supplies	 800	 744	 -56	 -7.00%
 Total: District Meetings	 <u>\$10,800</u>	 <u>\$10,744</u>	 -56	 -0.52%
 <u>TOTAL: BOARD OF EDUCATION</u>	 <u>\$29,540</u>	 <u>\$29,281</u>	 -259	 -0.88%

	<u>ADJUSTED 2011-12</u>	<u>PROPOSED 2012-13</u>	<u>BUDGET TO BUDGET CHANGES</u>	<u>Percent Differences</u>
<u>CENTRAL ADMINISTRATION</u>				
CHIEF SCHOOL ADMINISTRATOR				
SALARIES: INSTRUCTIONAL #1				
Superintendent of Schools and Assistant Superintendent ##	221,500	221,500		
## The Assistant Superintendent position is vacant and will not be filled. (0.5 FTE)				
SALARIES: NON-INSTRUCTIONAL				
Secretarial / Clerical	145,698	135,851	-9,847	-6.76%
Includes Overtime / Substitutes				
CONTRACTUAL EXPENSES: Includes expenses such as				
Conferences, Workshops & In-District Travel	13,600	13,600		
Association Dues & Memberships				
Consultants				
Equipment Repair and Service Contracts				
BOCES Services				
MATERIALS & SUPPLIES	6,200	5,766	-434	-7.00%
<u>TOTAL: CENTRAL ADMINISTRATION</u>	\$386,998	\$376,717	-10,281	-2.66%

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

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

<u>FINANCE</u>	<u>ADJUSTED</u> <u>2011-12</u>	<u>PROPOSED</u> <u>2012-13</u>	<u>BUDGET TO</u> <u>BUDGET</u> <u>CHANGES</u>	<u>Percent</u> <u>Differences</u>
BUSINESS ADMINISTRATION				
SALARIES:				
Assistant Superintendent for Finance and Technology (0.75 FTE) #1	151,003	151,003		
Secretarial / Clerical	311,849	302,831	-9,018	-2.89%
Includes Overtime / Substitutes				
CONTRACTUAL EXPENSES: Includes expenses such as:				
Advertising	19,440	19,440		
Conferences, Workshops, In-District Mileage				
Professional Association Memberships				
Consultant Programmer Services				
Equipment Repair and Repair Parts				
Computer Equipment & Software Maintenance				
BOCES SERVICES				
State Aid Analysis	3,120	3,120		
MATERIALS & SUPPLIES				
	5,200	4,836	-364	-7.00%
TOTAL: Business Administration				
	\$490,612	\$481,230	-9,382	-1.91%
#1 NOTES: Administrative salaries for next year have not been determined at this time.				
AUDITING				
CONTRACTUAL EXPENSES:				
External Auditing Services	40,000	40,000		
Internal Auditing Services	41,200	41,200		
Total: Auditing	\$81,200	\$81,200		
TREASURER				
CONTRACTUAL EXPENSES: Includes				
Advertising, Mileage Expenses, Equipment Repair	390	390		
MATERIALS & SUPPLIES				
	320	298	-22	-6.88%
TOTAL: Treasurer				
	\$710	\$688	-22	-3.10%

<u>FINANCE</u>	<u>ADJUSTED</u> <u>2011-12</u>	<u>PROPOSED</u> <u>2012-13</u>	<u>BUDGET TO</u> <u>BUDGET</u> <u>CHANGES</u>	<u>Percent</u> <u>Differences</u>
TAX COLLECTION				
Salaries: Tax Collector (Stipend) #1	14,761	14,874	113	0.77%
CONTRACTUAL EXPENSES: Includes Putnam County Real Property Tax Services #2 Postage Tax Collection Software Updates Printing	11,655	11,655		
MATERIALS & SUPPLIES	1,460	1,358	-102	-6.99%
TOTAL: Tax Collection #3	\$27,876	\$27,887	11	0.04%
FISCAL AGENT FEES	750	750		
<u>TOTAL: FINANCE #4</u>	\$601,148	\$591,755	-9,393	-1.56%

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

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

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

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

<u>STAFF</u>	<u>ADJUSTED 2011-12</u>	<u>PROPOSED 2012-13</u>	<u>BUDGET TO BUDGET CHANGES</u>	<u>Percent Differences</u>
LEGAL				
CONTRACTUAL EXPENSES				
General Counsel Services	100,000	100,000		
Total: Legal	<u>\$100,000</u>	<u>\$100,000</u>		
PERSONNEL				
Assistant Superintendent (0.5 FTE): #1	0	0		
Clerical (0.5 FTE); Includes Overtime & Substitutues	23,404	24,854	1,450	6.20%
CONTRACTUAL EXPENSES				
	6,000	6,000		
BOCES SERVICES: #2				
Employees' Assistance Program (EAP)	6,665	6,665		
Contract Analysis Service	2,641	2,641		
	<u>\$9,306</u>	<u>\$9,306</u>		
Total: Personnel	\$38,710	\$40,160	1,450	3.75%
#1 NOTES: The responsibilities of the Assistant Superintendent are Personnel, Administration, Curriculum Development and Inservice Training. This position is vacant and will not be filled. The Superintendent is also doing the work associated with this position.				
#2 NOTES: Services through BOCES are eligible for BOCES Aid at 50% on average.				
<u>STAFF</u>				
PUBLIC INFORMATION AND SERVICES				
CONTRACTUAL EXPENSES				
	15,000	15,000		
Total: Public Information and Services	\$15,000	\$15,000		
<u>TOTAL: STAFF #1</u>	\$153,710	\$155,160	1,450	0.94%

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

<u>CENTRAL SERVICES</u>	<u>ADJUSTED</u> <u>2011-12</u>	<u>PROPOSED</u> <u>2012-13</u>	<u>BUDGET TO</u> <u>BUDGET</u> <u>CHANGES</u>	<u>Percent</u> <u>Differences</u>
OPERATION OF PLANT				
Director of Operations (0.5 FTE) #1	56,896	39,500	-17,396	-30.58%
SALARIES: Custodians / Cleaners / Grounds keepers				
High School (5.0 FTE) Includes HS Groundskeeper / Custodial Worker	251,177	262,514	11,337	4.51%
Middle School (3.00 FTE)	140,221	130,558	-9,663	-6.89%
Elementary School (4.00 FTE)	223,398	227,343	3,945	1.77%
Grounds Keeping (District Wide 1.0 FTE)	123,554	62,395	-61,159	-49.50%
Summer Workers	25,000	25,000		
Overtime: #2	52,000	52,000		
Night Differential				
Emergency Repairs				
Snow and Ice Removal				
School Activities				
Outside Groups: Custodial overtime for outside groups are fully reimbursed to the district.				
Substitutes: Vacation and Illness Coverage	56,243	56,243		
Total: Non Instructional Salaries	\$928,489	\$855,553	-72,936	-7.86%
#1 NOTES: The responsibilities of the Director of Operations are distributed (0.5) Operations & Maintenance and (0.5) Transportation. Administrative salaries for next year have not been established at this time.				
#2 NOTES: All custodial overtime incurred by community use of district facilities is fully reimbursed to the district.				
CONTRACTUAL EXPENSES				
General Contractual	21,800	21,800		
Electric (NYSEG)	428,321	428,321		
Telephones	81,765	81,765		
Insurance Appraisal Updates	2,194	2,194		
Fuel Oil - #2 Heating Oil Elementary School Only	102,169	106,154	3,985	3.90%
Fuel Oil & Propane are purchased through New York State Contract The Middle and High Schools use energy efficient and "Green Technology" GEOTHERMAL heating and cooling systems.				
Water and Sewer Charges; Water Testing	113,701	113,701		

<u>CENTRAL SERVICES</u> <u>OPERATION OF PLANT</u>	<u>ADJUSTED</u> <u>2011-12</u>	<u>PROPOSED</u> <u>2012-13</u>	<u>BUDGET TO</u> <u>BUDGET</u> <u>CHANGES</u>	<u>Percent</u> <u>Differences</u>
Propane Gas	17,250	17,250		
Safety Compliance: Fire and Safety Inspections	7,301	7,301		
Rubbish Removal	45,000	45,000		
TOTAL: CONTRACTUAL EXPENSES	\$819,501	\$823,486	3,985	0.49%
BOCES SERVICES				
Safety & Risk Management	6,886	7,003	117	1.70%
Intellipath Regional Telephone Service	41,676	41,676		
MATERIALS & SUPPLIES	57,000	53,010	-3,990	-7.00%
Building Supplies such as floor care products, cleaning materials, and sanitation supplies; paper products, and uniforms.				
TOTAL: Operation of Plant	\$1,853,552	\$1,780,728	-72,824	-3.93%

<u>CENTRAL SERVICES</u>	<u>ADJUSTED 2011-12</u>	<u>PROPOSED 2012-13</u>	<u>BUDGET TO BUDGET CHANGES</u>	<u>Percent Differences</u>
MAINTENANCE OF PLANT				
SALARIES: NON-INSTRUCTIONAL				
High School / Middle School Campus (1.0 FTE)	80,828	81,611	783	0.97%
Elementary School Campus (1.0 FTE)	65,192	67,162	1,970	3.02%
Total: Non Instructional Salaries	\$146,020	\$148,773	2,753	1.89%
General Contractual	2,000	2,000		
Field Maintenance Equipment Rental	1,000	1,000		
Upkeep of Fire and Security Alarm Systems	2,200	2,200		
Upkeep of Buildings	26,768	26,768		
Upkeep of Electrical	10,350	10,350		
Upkeep of Grounds and Fields	23,000	23,000		
Upkeep of HVAC / Heat	42,656	42,656		
Upkeep of Plumbing	16,068	16,068		
Upkeep of Sewer & Septic Systems	6,553	6,553		
Upkeep of Equipment: Includes Equipment Maintenance Contracts	84,179	84,179		
Five Year Capital Plan: Projects will be selected from the Five Year Capital Plan	100,000	100,000		
TOTAL: CONTRACTUAL EXPENSES	\$314,774	\$314,774		
MATERIALS AND SUPPLIES	52,113	48,465	-3,648	-7.00%
Building maintenance supplies such as plumbing supplies, light bulbs, replacement light fixtures, replacement diffusers, air filters, seed, fertilizers, paint, painting materials, and ceiling tiles.				
TOTAL: Maintenance of Plant	\$512,907	\$512,012	-895	-0.17%
<u>TOTAL: CENTRAL SERVICES #1</u>	\$2,366,459	\$2,292,740	-73,719	-3.12%

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

<u>SPECIAL ITEMS</u>	<u>ADJUSTED 2011-12</u>	<u>PROPOSED 2012-13</u>	<u>BUDGET TO BUDGET CHANGES</u>	<u>Percent Differences</u>
CONTRACTUAL EXPENSES				
Unallocated Insurance				
Property & Liability Insurance	216,300	216,300		
MTA Tax: The MTA Payroll Tax was repealed.	90,000	0	-90,000	
School Association Dues	12,567	12,567		
N.Y.S. School Board Association				
Putnam Westchester School Boards Association				
Judgments And Claims; Real Property Tax Refunds				
Payments of small claims made against the district, such as the Small Claims Assessment Reviews and Tax Certioraris.	25,000	25,000		
BOCES SERVICES				
Insurance Management #1	23,359	23,359		
Administrative Charge	233,631	233,566	-65	-0.03%
	<u>\$256,990</u>	<u>\$256,925</u>	-65	-0.03%
<u>TOTAL: SPECIAL ITEMS</u>	\$600,857	\$510,792	-90,065	-14.99%
TOTAL: GENERAL SUPPORT #2	\$4,138,712	\$3,956,445	-182,267	-4.40%

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

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

INSTRUCTION

<u>ADMINISTRATION AND IMPROVEMENT</u>	<u>ADJUSTED 2011-12</u>	<u>PROPOSED 2012-13</u>	<u>BUDGET TO BUDGET CHANGES</u>	<u>Percent Differences</u>
SUPERVISION				
SALARIES: School Building Administrators				
High School Principal	156,823	166,356	9,533	6.08%
Assistant High School Principal	154,330	154,330		
Middle School Principal	174,625	174,625		
Assistant Middle School Principal	140,743	143,141	2,398	1.70%
Elementary School Principal	165,860	165,860		
Assistant To The Elementary School Principal	106,348	106,348		
TOTAL: INSTRUCTIONAL SALARIES	<u>\$898,729</u>	<u>\$910,660</u>	11,931	1.33%
SALARIES: NON-INSTRUCTIONAL				
School Office Clerical: HS, MS, ES	458,235	468,866	10,631	2.32%
Clerical Overtime / Substitutes / Receiving	41,400	41,400		
TOTAL: NON INSTRUCTIONAL SALARIES	<u>\$499,635</u>	<u>\$510,266</u>	10,631	2.13%
CONTRACTUAL EXPENSES				
Photocopying: District Wide	91,000	91,000		
District Wide Contractual Expense: School Communications, Postage & Printing, Teacher Recruitment, Advertising, etc.	73,100	73,100		
School Resource Officer: 1.0 FTE	57,770	60,865	3,095	5.36%
High School: General Contractual Expenses	1,977	1,977		
Middle School: General Contractual Expenses	2,000	2,000		
Elementary School: General Contractual Expenses	<u>2,421</u>	<u>2,421</u>		
	\$228,268	\$231,363	3,095	1.36%
MATERIALS & SUPPLIES				
High School	7,539	7,011	-528	-7.00%
Materials & Supplies Include: graduation supplies, report cards, paper, general office supplies, etc.	<u>\$7,539</u>	<u>\$7,011</u>	-528	-7.00%
TOTAL: Supervision	\$1,634,171	\$1,659,300	25,129	1.54%

<u>INSTRUCTIONAL IMPROVEMENT</u>	<u>ADJUSTED 2011-12</u>	<u>PROPOSED 2012-13</u>	<u>BUDGET TO BUDGET CHANGES</u>	<u>Percent Differences</u>
IN-SERVICE TRAINING & CURRICULUM DEVELOPMENT				
SALARIES: INSTRUCTIONAL				
In-Service Training	60,000	60,000		
CONTRACTUAL EXPENSES #1	30,000	30,000		
Includes:				
Staff Development Courses				
Travel & Conferences				
Consultants				
Mentoring				
BOCES SERVICES #2				
Consultant Services; Staff Development	21,979	21,979		
Teacher Center	5,000	5,000		
	<u>\$26,979</u>	<u>\$26,979</u>		
MATERIALS & SUPPLIES	2,000	1,860	-140	-7.00%
TOTAL: Curriculum Development & In-Service Training	\$118,979	\$118,839	-140	-0.12%
#1 NOTES: The in-service and staff development budget supports all district personnel.				
#2 NOTES: Services through BOCES are eligible for BOCES Aid at 50% on average.				
<u>TOTAL: ADMINISTRATION AND IMPROVEMENT</u>	\$1,753,150	\$1,778,139	24,989	1.43%

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

<u>TEACHING - REGULAR SCHOOL</u>	<u>ADJUSTED</u> <u>2011-12</u>	<u>PROPOSED</u> <u>2012-13</u>	<u>BUDGET TO</u> <u>BUDGET</u> <u>CHANGES</u>	<u>Percent</u> <u>Differences</u>
INSTRUCTIONAL SALARIES				
Full Day Kindergarten Teachers	505,842	505,842		
Elementary School Teachers: 1 - 4	3,001,149	2,864,529	-136,620	-4.55%
Middle School Teachers: 5 - 8	3,173,943	3,198,272	24,329	0.77%
High School Teachers: 9 - 12	4,106,085	4,121,737	15,652	0.38%
	<u>\$10,787,019</u>	<u>\$10,690,380</u>	-96,639	-0.90%
Substitute Teachers	200,000	200,000		
District Wide: Extended Term Leaves and Daily Substitutes				
Additional Instructional Salary Provisions: Includes; Leadership Positions, Committee Assignments, Test Proctors, etc.	107,712	107,712		
Additional Credit Hours & Salary Schedule Upgrades Earned During The Year	100,000	100,000		
Total: Instructional Salaries	\$11,194,731	\$11,098,092	-96,639	-0.86%
NON-INSTRUCTIONAL SALARIES				
Teacher Aides:	55,664	56,034	370	0.66%
Monitors:	260,558	268,689	8,131	3.12%
Total: Non Instructional Salaries	\$316,222	\$324,723	8,501	2.69%

TEACHING - REGULAR SCHOOL

	<u>ADJUSTED</u> <u>2011-12</u>	<u>PROPOSED</u> <u>2012-13</u>	<u>BUDGET TO</u> <u>BUDGET</u> <u>CHANGES</u>	<u>Percent</u> <u>Differences</u>
CONTRACTUAL EXPENSES #1				
High School	262	262		
Middle School	8,500	8,500		
Elementary School	4,516	4,516		
Data Warehousing / Tech-Paths	25,000	25,000		
District: Testing Services	25,000	25,000		
School Communications / ConnectED	16,100	16,100		
Student Accident Insurance	12,290	12,290		
Student Information Systems: Annual License / Support / Training	21,086	21,086		
Cooperative & Shared Services	7,250	7,250		
Instructional Equipment Maintenance Contracts and Repair	30,000	30,000		
	<u>\$150,004</u>	<u>\$150,004</u>		
TUITIONS:				
Homebound / Hospitalized / Tutors	25,000	25,000		
Foster Tuitions	55,000	55,000		
	<u>\$80,000</u>	<u>\$80,000</u>		

#1 NOTES: Contractual Expenses include items such as book rebinding, equipment repairs, and equipment repairs.

MATERIALS & SUPPLIES #4

High School	119,271	110,922	-8,349	-7.00%
Middle School	136,589	127,028	-9,561	-7.00%
Elementary School	89,890	83,598	-6,292	-7.00%
District Testing Materials	12,000	11,160	-840	-7.00%
District Curriculum Supplies	4,500	4,185	-315	-7.00%
	<u>\$362,250</u>	<u>\$336,893</u>	<u>-25,357</u>	<u>-7.00%</u>

<u>TEACHING - REGULAR SCHOOL</u>	<u>ADJUSTED 2011-12</u>	<u>PROPOSED 2012-13</u>	<u>BUDGET TO BUDGET CHANGES</u>	<u>Percent Differences</u>
TEXTBOOKS #2				
High School	22,145	22,145		
Middle School	31,000	31,000		
Elementary School	45,390	45,390		
Special Education	3,143	3,143		
Non-Public Schools	14,000	14,000		
	<u>\$115,678</u>	<u>\$115,678</u>		
#4 NOTES: Materials and Supplies are for basic classroom supplies such as paper, markers, pencils, pens, etc. as well as supplies for special areas such as art, music, science, math, and physical education.				
#2 NOTES: Textbook expenditures are offset by \$115,627 in Textbook Aid at \$58.25 per resident pupil.				
BOCES SERVICES #1				
Regional Alternative High School	79,922	79,922		
College Conference	2,980	2,980		
High School TECH CENTER Regular Course:	631,881	571,064	-60,817	-9.62%
Girl's Choices	1,500	1,500		
State Reporting Compliance	26,389	26,389		
Arts in Education	7,000	7,000		
Standards Assessment	4,500	4,500		
Regional Summer School	14,000	14,000		
Science 21 Curriculum Training	6,000	6,000		
Science 21 Instructional Materials & Kits	16,300	16,300		
Destination Imagination	7,500	7,500		
Recruitment and Certification Services	33,130	33,130		
Environmental Education; Non-participant maintenance charge	3,863	3,863		
Curriculum Center	9,504	9,186	-318	-3.35%
Laminating, Graphics, Copying Services	1,500	1,500		
Total: Boces Services	<u>\$845,969</u>	<u>\$784,834</u>	-61,135	-7.23%
<u>TOTAL: TEACHING REGULAR SCHOOL</u>	\$13,064,854	\$12,890,224	-174,630	-1.34%

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

<u>SPECIAL APPORTIONMENT PROGRAMS</u>	<u>ADJUSTED 2011-12</u>	<u>PROPOSED 2012-13</u>	<u>BUDGET TO BUDGET CHANGES</u>	<u>Percent Differences</u>
PUPILS WITH HANDICAPPING CONDITIONS				
SALARIES: INSTRUCTIONAL: Teacher Salaries	2,960,390	2,908,083	-52,307	-1.77%
Director of Special Education & PPS (0.5 FTE) #1	71,823	74,508	2,685	3.74%
	<u>\$3,032,213</u>	<u>\$2,982,591</u>	-49,622	-1.64%
SALARIES: NON-INSTRUCTIONAL				
Teacher Aides Includes: New Horizons / Substitute Teacher Aides	938,388	948,687	10,299	1.10%
Clerical Support Includes: Clerical Overtime / Substitutes	100,146	73,985	-26,161	-26.12%
	<u>\$1,038,534</u>	<u>\$1,022,672</u>	-15,862	-1.53%
#1 NOTES: The Director of Special Education's duties are assigned 0.5 in Special Education and 0.5 in Pupil Personnel Services.				
CONTRACTUAL EXPENSES:				
General Contractual: New Horizons / Dues / Misc.	15,384	15,384		
Consultant Therapists for Evaluations, Physical Therapy,	343,200	451,928	108,728	31.68%
	<u>\$358,584</u>	<u>\$467,312</u>	108,728	30.32%
TUITION:				
Public / Private Special Schools: Tuition & Maintenance	544,644	595,241	50,597	9.29%
Tuition: Spcl Ed Homebound / Hospitalized / Tutoring	10,395	10,395		
	<u>\$555,039</u>	<u>\$605,636</u>	50,597	9.12%
MATERIALS & SUPPLIES				
General classroom supplies	14,805	13,769	-1,036	-7.00%

<u>SPECIAL APPORTIONMENT PROGRAMS</u> <u>PUPILS WITH HANDICAPPING CONDITIONS</u>	<u>ADJUSTED</u> <u>2011-12</u>	<u>PROPOSED</u> <u>2012-13</u>	<u>BUDGET TO</u> <u>BUDGET</u> <u>CHANGES</u>	<u>Percent</u> <u>Differences</u>
BOCES SERVICES				
SPECIAL EDUCATION				
Communications, Language, Academic, Social Skills	117,276	119,035	1,759	1.50%
Learning Center - Option 3; 6-1-1	678,689	750,869	72,180	10.64%
Regional Alternative High School For Disabled	39,961	40,560	599	1.50%
Multiple Disabilities Plus Aide	431,473	499,945	68,472	15.87%
Diagnostic & Prescriptive Services	24,959	25,333	374	1.50%
Shared Teacher Services	192,835	157,728	-35,107	-18.21%
Physical Therapy / Occupational Therapy / Consultant Services	188,679	191,509	2,830	1.50%
Total: Boces Services	<u>1,673,872</u>	<u>1,784,979</u>	111,107	6.64%
TOTAL: Pupils With Handicapping Conditions	\$6,673,047	\$6,876,959	203,912	3.06%
<u>TOTAL:</u> <u>SPECIAL APPORTIONMENT PROGRAMS</u>	<u>\$6,673,047</u>	<u>\$6,876,959</u>	203,912	3.06%

<u>INSTRUCTIONAL MEDIA</u>	<u>ADJUSTED 2011-12</u>	<u>PROPOSED 2012-13</u>	<u>BUDGET TO BUDGET CHANGES</u>	<u>Percent Differences</u>
SCHOOL LIBRARIES				
SALARIES: INSTRUCTIONAL				
High School Librarian	100,656	102,166	1,510	1.50%
SALARIES: NON-INSTRUCTIONAL				
ES Library Teacher Aide	33,381	33,699	318	0.95%
BOCES SERVICES				
Professional Library, Library Automation, Library Database	16,164	16,164		
Audio-Visual Equipment Repairs	4,000	4,000		
	<u>\$20,164</u>	<u>\$20,164</u>		
MATERIALS & SUPPLIES #1				
High School	30,500	28,365	-2,135	-7.00%
Middle School	10,900	10,137	-763	-7.00%
Elementary School	18,779	17,464	-1,315	-7.00%
	<u>\$60,179</u>	<u>\$55,966</u>	<u>-4,213</u>	<u>-7.00%</u>
TOTAL: School Libraries & Educational Television	\$214,380	\$211,995	-2,385	-1.11%

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

<u>INSTRUCTIONAL MEDIA</u> <u>COMPUTER EDUCATION</u>	<u>ADJUSTED</u> <u>2011-12</u>	<u>PROPOSED</u> <u>2012-13</u>	<u>BUDGET TO</u> <u>BUDGET</u> <u>CHANGES</u>	<u>Percent</u> <u>Differences</u>
SALARIES: INSTRUCTIONAL				
Elementary School: 0.6 FTE Middle School: 0.0 FTE High School: 0.4 FTE	100,956	100,956		
Assistant Superintendent for Finance and Technology (0.25 FTE)	50,335	50,335		
	<u>\$151,291</u>	<u>\$151,291</u>		
SALARIES: NON-INSTRUCTIONAL:	213,679	220,143	6,464	3.03%
Computer / Technology Specialists: District 1.0 FTE, HS 1.0 FTE, MS 1.0 FTE, ES 1.0 FTE Plus \$16,000 Summer Work				
CONTRACTUAL EXPENSES				
High School	1,400	1,400		
Elementary School	526	526		
Internet Communications and Services	53,727	53,727		
	<u>\$55,653</u>	<u>\$55,653</u>		
SOFTWARE State Aided #1				
High School	4,000	4,000		
Middle School:	6,200	6,200		
Elementary School:	3,158	3,158		
Special Education	4,410	4,410		
	<u>\$17,768</u>	<u>\$17,768</u>		
BOCES SERVICES #2				
Computer Technology Support and Repairs	173,904	173,904		
Computer Equipment Installment Purchase Agreement	442,000	392,000	-50,000	-11.31%
#2 NOTES: BOCES expenses are offset by \$335,000 in State Aid.	<u>\$615,904</u>	<u>\$565,904</u>	-50,000	-8.12%
MATERIALS & SUPPLIES				
High School	30,000	27,900	-2,100	-7.00%
Middle School	10,000	9,300	-700	-7.00%
Elementary School	2,300	2,139	-161	-7.00%
Special Education	1,070	995	-75	-7.01%
	<u>\$43,370</u>	<u>\$40,334</u>	-3,036	-7.00%
TOTAL: Computer Education	\$1,097,665	\$1,051,093	-46,572	-4.24%
<u>TOTAL: INSTRUCTIONAL MEDIA</u>	\$1,312,045	\$1,263,088	-48,957	-3.73%

#1 NOTES: The district is expected to receive \$41,000 in Software & Technology Aid.

#2 NOTES: Technology Services through BOCES are eligible for BOCES Aid at about 60%.

<u>PUPIL SERVICES</u>	<u>ADJUSTED 2011-12</u>	<u>PROPOSED 2012-13</u>	<u>BUDGET TO BUDGET CHANGES</u>	<u>Percent Differences</u>
GUIDANCE				
SALARIES: INSTRUCTIONAL Guidance Counselors	419,546	419,546		
SALARIES: NON-INSTRUCTIONAL High School Clerical Includes summer work	74,711	75,402	691	0.92%
BOCES SERVICES Diagnostic & Prescriptive Services	33,000	33,000		
MATERIALS & SUPPLIES				
High School	4,000	3,720	-280	-7.00%
Middle School	700	651	-49	-7.00%
	<u>\$4,700</u>	<u>\$4,371</u>	-329	-7.00%
TOTAL: Guidance	\$531,957	\$532,319	362	0.07%
HEALTH SERVICES				
SALARIES: NON-INSTRUCTIONAL Nurses and Summer Work	185,578	191,315	5,737	3.09%
CONTRACTUAL EXPENSES Payments to Other Districts for Health Service Provided to Resident Pupils	115,000	115,000		
MATERIALS & SUPPLIES: First Aid Supplies				
High School	2,500	2,325	-175	-7.00%
Middle School	2,120	1,972	-148	-6.98%
Elementary School	1,750	1,627	-123	-7.03%
	<u>\$6,370</u>	<u>\$5,924</u>	-446	-7.00%
TOTAL: Health Services	\$306,948	\$312,239	\$5,291	1.72%

<u>PUPIL SERVICES</u>	<u>ADJUSTED 2011-12</u>	<u>PROPOSED 2012-13</u>	<u>BUDGET TO BUDGET CHANGES</u>	<u>Percent Differences</u>
PSYCHOLOGICAL SERVICES				
SALARIES: INSTRUCTIONAL School Psychologists	192,059	192,059		
TOTAL: Psychological Services	\$192,059	\$192,059		
PUPIL PERSONNEL SERVICES				
SALARIES: INSTRUCTIONAL:				
Director of PPS & Special Education (0.5 FTE) #1	71,823	74,508	2,685	3.74%
Social Worker	107,897	107,897		
Summer CSE Meetings and Evaluations	19,106	19,106		
	\$198,826	\$201,511	2,685	1.35%
SALARIES: NON-INSTRUCTIONAL				
Clerical Support (0.5 FTE)	27,085	18,908	-8,177	-30.19%
#1 NOTES: The Director of Special Education's duties are assigned 0.5 in Special Education and 0.5 in Pupil Personnel Services.				
CONTRACTUAL EXPENSES	1,323	1,323		
Home and Hospital Instruction	19,556	19,556		
BOCES SERVICES	32,302	32,302		
Therapists; IEP Direct				
MATERIALS & SUPPLIES #2	13,341	12,407	-934	-7.00%
#2 NOTES: Materials and Supplies include general office supplies, computer paper, supplies for counselors, subscriptions, computer software, etc.				
TOTAL: Pupil Personnel Services	\$292,433	\$286,007	-6,426	-2.20%

PUPIL SERVICES:	PUPIL ACTIVITIES	ADJUSTED 2011-12	PROPOSED 2012-13	BUDGET TO BUDGET CHANGES	Percent Differences
Co-curricular Activities					
SALARIES: INSTRUCTIONAL					
High School Club Advisors & Chaperones		77,200	70,600	-6,600	-8.55%
Middle School Club Advisors & Chaperones		39,716	36,316	-3,400	-8.56%
Performing Arts: District Theatre Productions and Shows		36,727	29,247	-7,480	-20.37%
		<u>\$153,643</u>	<u>\$136,163</u>	-17,480	-11.38%
CONTRACTUAL EXPENSES					
District Performing Arts: NYSSMA Fees / Musical Instrument Rentals & Repair		10,600	10,600		
MATERIALS & SUPPLIES					
Performing Arts: District Theatre Productions and Shows		36,005	33,485	-2,520	-7.00%
High School Clubs		6,000	5,580	-420	-7.00%
Middle School Clubs		1,500	1,395	-105	-7.00%
District Support of Clubs		5,000	4,650	-350	-7.00%
		<u>\$48,505</u>	<u>\$45,110</u>	-3,395	-7.00%
TOTAL: Co-Curricular Activities		\$212,748	\$191,873	-20,875	-9.81%
Interscholastic Athletics					
SALARIES:					
Athletics Director: 1.0 FTE		120,000	120,000		
Coaches Salaries		290,600	282,413	-8,187	-2.82%
Athletic Trainer, Fitness Supervisor, Chaperones, Intramurals		49,310	49,310		
Clerical Support (1.0 FTE)		67,489	71,472	3,983	5.90%
		<u>\$527,399</u>	<u>\$523,195</u>	-4,204	-0.80%
EQUIPMENT / DURABLE SUPPLIES					
		6,000	6,000		
CONTRACTUAL EXPENSES					
Inter-Scholastic Athletics Transportation		82,420	52,420	-30,000	-36.40%
General Contractual		55,550	55,550		
BOCES SERVICES: Officials and Coordinator		79,848	70,848	-9,000	-11.27%
MATERIALS & SUPPLIES:					
Athletics Supplies - All Sports and Intramurals		50,850	47,290	-3,560	-7.00%
TOTAL: Interscholastic Athletics		\$802,067	\$755,303	-46,764	-5.83%
<u>TOTAL: PUPIL SERVICES</u>		\$2,338,212	\$2,269,800	-68,412	-2.93%
TOTAL: INSTRUCTION #1		\$25,141,308	\$25,078,210	-63,098	-0.25%

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

PUPIL TRANSPORTATION

	<u>ADJUSTED</u> <u>2011-12</u>	<u>PROPOSED</u> <u>2012-13</u>	<u>BUDGET TO</u> <u>BUDGET</u> <u>CHANGES</u>	<u>Percent</u> <u>Differences</u>
SALARIES: NON-INSTRUCTIONAL: Includes				
Director of Operations (0.5 FTE) #1 The current salary is \$ 79,000	56,896	39,500	-17,396	-30.58%
Head Bus Driver (1.0 FTE)	78,328	79,111	783	1.00%
Clerical; Drivers; Mechanic; Monitors	942,895	930,464	-12,431	-1.32%
Overtime	11,249	11,249		
Substitutes	2,163	2,163		
Overtime and Substitutes are used to cover absences, extended illness, cover bus runs necessitated by inclement weather, bus delays, early dismissals, and other transportation needs as they arise.	<u>1,091,531</u>	<u>1,062,487</u>	-29,044	-2.66%
 #1 NOTES: The responsibilities of the Director of Operations are distributed (0.5) Operations & Maintenance and (0.5) Transportation. Administrative salaries for next year have not been established at this time.				
 EQUIPMENT / DURABLE SUPPLIES				
Replacement of radios and bus camera systems	7,500	7,500		
 CONTRACTUAL EXPENSES				
Meteorological Forecasting Services	2,303	2,303		
Other Contractual Expenses: Tolls, Fingerprinting, Mileage, Consultants	5,050	5,050		
Vehicle Insurance	26,000	26,000		
Mandated Driver Medical Examinations and Drug Testing	2,000	2,000		
Bus Repairs	16,068	16,068		
Bus Safety Education and State Mandated Certifications	3,800	3,800		
	<u>\$55,221</u>	<u>\$55,221</u>		
 MATERIALS & SUPPLIES				
General Office	1,441	1,340	-101	-7.01%
Vehicle Materials, Supplies, Handtools, Tires, Parts, Oil, Bus Parts	48,186	48,186		
Gasoline and Diesel	210,000	218,400	8,400	4.00%
State Contract: Gasoline and Diesel fuel	<u>\$259,627</u>	<u>\$267,926</u>	8,299	3.20%
 Special Private School				
Transportation for disabled pupils attending private special schools and summer transportation	12,225	12,225		
 CONTRACT TRANSPORTATION SERVICES #2				
Hudson Valley Bus Regular Runs: 18 Buses: 66 passenger 2 Vans: 20 passenger Late Bus Runs	1,172,989	1,218,736	45,747	3.90%
 #2 NOTES:				
The transportation contract figure is the current contract extended to next year with a projected 3.90 % C.P.I. increase for 2012-2013.				
 TOTAL: PUPIL TRANSPORTATION	 \$2,599,093	 \$2,624,095	 25,002	 0.96%

UNDISTRIBUTED

EMPLOYEE BENEFITS ##	ADJUSTED 2011-12	PROPOSED 2012-13	BUDGET TO BUDGET CHANGES	Percent Differences
NYS EMPLOYEES' RETIREMENT	901,203	1,056,844	155,641	17.27%
NYS TEACHERS' RETIREMENT	2,247,821	2,389,050	141,229	6.28%
SOCIAL SECURITY AND MEDICARE	1,895,224	1,957,180	61,956	3.27%
WORKERS' COMPENSATION	157,020	157,020		
LIFE INSURANCE	18,078	18,240	162	0.90%
UNEMPLOYMENT INSURANCE	40,000	42,500	2,500	6.25%
HOSPITAL AND MEDICAL INSURANCE	4,489,044	4,692,499	203,455	4.53%
UNION WELFARE BENEFITS	415,400	422,400	7,000	1.69%
TOTAL: Employee Benefits	\$10,163,790	\$10,735,733	571,943	5.63%

NOTES:

New York State sets the retirement contribution rates. Local school districts have no control over retirement costs.

State Retirement contributions are made by the district for member employees at various contribution levels for salaries earned between April 1, 2011 and March 31, 2012. The rate is projected to be 18.9% of payroll on average. This is a rate increase of 16% above last year.

Teacher Retirement contributions estimated at 11.84% of payroll are made by the district for member employees based on salaries earned between July 1, 2012 and June 30, 2013. This is a rate increase of 6.6% above last year.

The FICA rate for 2012 remains at 7.65% while the maximum wage base for Social Security is \$ 110,100; an increase of 3.9%.

The medicare portion (1.45%) will continue to be assessed without limits on the salary base. The 2013 Social Security wage base is not set at this time.

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

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

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

Health insurance coverage for retirees continue to rise as the number of retirees increase.

Retirees also receive medicare premium reimbursements.

Welfare benefit contributions of \$1,600 are made on behalf of each eligible employee and retiree.

	<u>ADJUSTED 2011-12</u>	<u>PROPOSED 2012-13</u>	<u>BUDGET TO BUDGET CHANGES</u>	<u>Percent Differences</u>
INTERFUND TRANSFERS				
Special Aid Fund: District Share of Extended School Year Programs	60,000	60,000		
TRANSFER TO DEBT SERVICE FUND				
2000 New High School	1,564,413	1,591,038	26,625	1.70%
1998 MS Reconstruction	240,253	240,253		
Bus Project Bond Anticipation Notes	104,743	104,743		
2005 MS / ES Reconstruction	884,200	880,400	-3,800	-0.43%
	<u>\$2,793,609</u>	<u>\$2,816,434</u>	22,825	0.82%
TOTAL: UNDISTRIBUTED	\$13,017,399	\$13,612,167	594,768	4.57%
<u>TOTAL: GENERAL FUND</u>	\$44,896,512	\$45,270,917	374,405	0.83%

REVENUES	ADJUSTED 2011-12	PROPOSED 2012-13	BUDGET TO BUDGET CHANGES	Percent Differences
Appropriated Fund Balance	925,000	875,000	-50,000	-5.41%
Real Property Tax Levy	34,234,184	34,909,602	675,418	1.97%
Local Non-Tax Sources	621,500	589,100	-32,400	-5.21%
State & Federal Sources	9,115,828	8,897,215	-218,613	-2.40%
Total	\$44,896,512	\$45,270,917	374,405	0.83%
EXPENDITURES	ADJUSTED 2011-12	PROPOSED 2012-13	BUDGET TO BUDGET CHANGES	Percent Differences
GENERAL SUPPORT				
Board of Education	29,540	29,281	-259	-0.88%
Central Administration	386,998	376,717	-10,281	-2.66%
Finance	601,148	591,755	-9,393	-1.56%
Staff	153,710	155,160	1,450	0.94%
Central Services	2,366,459	2,292,740	-73,719	-3.12%
Special Items	600,857	510,792	-90,065	-14.99%
	4,138,712	3,956,445	-182,267	-4.40%
INSTRUCTION				
Instructional Improvement	1,753,150	1,778,139	24,989	1.43%
Teaching: Regular School	13,064,854	12,890,224	-174,630	-1.34%
Special Apportionment Programs	6,673,047	6,876,959	203,912	3.06%
Instructional Media	1,312,045	1,263,088	-48,957	-3.73%
Pupil Services	2,338,212	2,269,800	-68,412	-2.93%
	25,141,308	25,078,210	-63,098	-0.25%
TRANSPORTATION				
Pupil Transportation	2,599,093	2,624,095	25,002	0.96%
UNDISTRIBUTED				
Employee Benefits	10,163,790	10,735,733	571,943	5.63%
Debt Service	2,793,609	2,816,434	22,825	0.82%
Interfund Transfers	60,000	60,000		
	13,017,399	13,612,167	594,768	4.57%
TOTAL: GENERAL FUND	\$44,896,512	\$45,270,917	374,405	0.83%