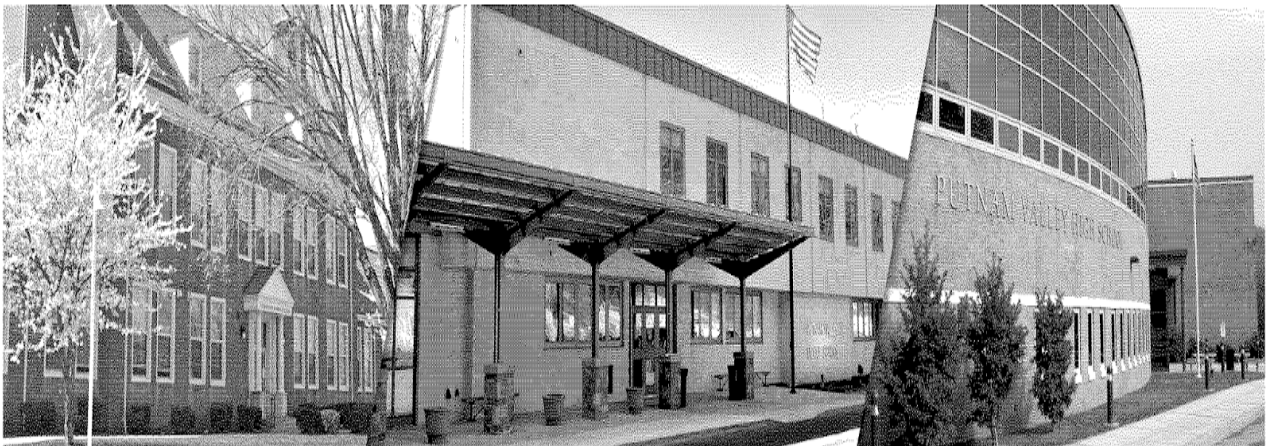


Putnam Valley Central School District

Adopted Budget
2024 - 2025



Putnam Valley Elementary School

Putnam Valley Middle School

Putnam Valley High School

*Viewable on our website at <http://pvcasd.org>
03/5/2024*

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BUDGET CODE		Adopted BUDGET 2022-2023	Adopted BUDGET 2023-2024	Proposed BUDGET 2024-2025	Administration 2024-2025	Instruction 2024-2025	Capital 2024-2025	BUDGET CHANGES	Percent Differences
Putnam Valley Central School District -Proposed Budget Summary 3 Year History									
	REVENUES	BUDGET 2022-2023	PROPOSED 2023-2024	PROPOSED 2024-2025				BUDGET CHANGES	Percent Differences
	Appropriated Fund Balance	1,100,000	0	399,167				399,167	100.00%
	Real Property Tax Levy	39,334,859	40,300,000	41,330,762				1,030,762	2.56%
	Local Non-Tax Sources	1,520,000	2,185,159	2,270,405				85,246	3.90%
	State & Federal Sources	13,868,671	15,659,976	16,557,319				897,343	5.73%
	Total	55,823,530	58,145,135	60,557,653				2,412,518	4.15%
	EXPENDITURES	BUDGET 2022-2023	BUDGET 2023-2024	PROPOSED 2024-2025	Administration 2024-2025	Instruction 2024-2025	Capital 2024-2025	BUDGET CHANGES	Percent Differences
	GENERAL SUPPORT								
A1010 - A1060	Board of Education (District Clerk, Board materials, voting)	70,915	96,013	113,000	113,000			16,987	17.69%
A1240	Central Administration (Superintendent, District office)	418,704	436,662	470,240	470,240			33,578	7.69%
A1310 - A1380	Finance (Business Office, Treasurer, M&S, Consultants, Bids & Advertising, Auditing Services)	748,831	802,368	850,125	850,125			47,757	5.95%
A1420 - A1480	Staff (Legal Services, Human Resources and Public Information)	343,662	381,386	416,180	416,180			34,794	9.12%
A1620 - A1680	Central Services (Facilities and Maintenance & Operations)	2,685,947	2,838,825	3,037,658	40,817		2,996,841	198,833	7.00%
A1910 - A1980	Special Items (Property and Liab Insurance ,School Assoc. Dues, BOCES Admin Costs)	682,737	720,500	827,250	690,250		137,000	106,750	14.82%
	Total	4,950,796	5,275,754	5,714,453	2,580,612		3,133,841	438,699	8.32%
	INSTRUCTION								
A2099	Instructional Improvement (Director of Learning, Principals, AP's, Photocopying, Postage, School Resource Officers, Paper General Office Supplies, Professional Curriculum Development)	2,150,843	2,311,531	2,383,206	2,205,889	177,317		71,675	3.10%
A2110	Teaching: Regular School (Teaching Salaries, Teaching Assistants, Substitutes, School Monitors, Tutors, BOCES related to Gen ED curriculum, Textbooks)	14,156,166	15,472,359	15,822,382		15,822,382		350,023	2.26%
A2250	Special Apportionment Programs (Teaching Salaries, Teaching Assistants and Substitutes, BOCES Special Education and related services)	7,392,715	7,613,302	7,917,589		7,917,589		304,287	4.00%
A2600	Instructional Media (Library and automated services, Computer Assisted Instruction, Laptops)	1,424,107	1,504,386	1,696,655		1,696,655		192,269	12.78%
A2800	Pupil Services (Guidance, Health Services, Pupil Personnel, Interscholastic Athletics)	4,039,504	4,182,073	4,396,208		4,396,208		214,135	5.12%
	Total	29,163,335	31,083,650	32,216,040	2,205,889	30,010,151		1,132,390	3.64%
	TRANSPORTATION								
A5510	Pupil Transportation (Bus Contracts, In-District Busses & Personnel, M&S, Upkeep of vehicles, Fuel, vehicle insurance) - 5 Year Contract with Orange County Transit	3,357,555	3,583,211	4,123,794	77,768	4,046,026		540,583	15.09%
	UNDISTRIBUTED								
A9010-70	Employee Benefits (Mandated Social Security, Health benefits, Workers Comp, Pension Contributions)	12,449,442	13,321,895	13,874,810	1,706,602	11,238,596	929,612	552,915	4.15%
A9901	Interfund Transfers (20% Extended School Year Costs) (Capital Fund)	2,158,000	1,590,000	1,395,000		95,000	1,300,000	-195,000	-12.26%
A9789	Debt Service (Principal and Interest payments on Construction Debt)	3,222,782	3,290,625	3,233,556			3,233,556	-57,069	-1.73%
	Total	5,380,782	4,880,625	4,628,556		95,000	4,533,556	-252,069	-5.16%
	TOTAL: GENERAL FUND	55,301,910	58,145,135	60,557,653	6,570,871	45,389,773	8,597,009	2,412,518	4.15%

BUDGET		Adopted	Adopted	Proposed					
CODE		BUDGET	BUDGET	BUDGET	Administration	Instruction	Capital	BUDGET	Percent
		2022-2023	2023-2024	2024-2025	2024-2025	2024-2025	2024-2025	CHANGES	Differences
1001	Real Property Taxes	39,334,859	40,300,000	41,330,762				1,030,762	2.56%
1090	Service Charges on Real Property Taxes	45,000	45,000	45,000				0	0.00%
	Payments in lieu of taxes.	0	0	0					
1120	Non-Property Tax Distribution by Westchester. (this becomes part of the tax levy)	0	0	0					
	School Tax Reimbursement (STAR)								
	CHARGES FOR SERVICES								
1335/1489	Other Charges For Services/Student Fees	25,000	25,000	25,000				0	0.00%
2230	Tuition: Other School Districts (Foster Care & Special Education Placements)	100,000	140,000	153,000				13,000	9.29%
	Total: Charges For Services	125,000	165,000	178,000				13,000	7.88%
	USE OF MONEY AND PROPERTY								
2401	Interest And Earnings	25,000	550,000	500,000				-50,000	-9.09%
2410 & 2412	Rental Of Real Property:								
	Total: Use Of Money & Property	25,000	550,000	500,000				-50,000	-9.09%
	MISCELLANEOUS								
2680/2701	Insurance Recoveries/Refund Prior Year. BOCES	100,000	100,000	100,000				0	0.00%
2703/2705	Refunds of Prior Year Expenditures-Other	150,000	150,000	72,405				-77,595	-51.73%
2770	Other Unclassified Revenue: ERATES	75,000	75,000	75,000				0	0.00%
	Total: Miscellaneous	325,000	325,000	247,405				-77,595	-23.88%
	STATE SOURCES								
3101	General Formula Aid/Excess Cost Aid/Expense Based Aids	12,567,555	14,135,490	16,557,319				2,421,829	17.13%
3103	Boces Aid	1,142,768	1,376,587	0				-1,376,587	-100.00%
3262	Instructional Materials Aid	158,348	147,899	0				-147,899	-100.00%
	Total: State Sources	13,868,671	15,659,976	16,557,319				897,343	5.73%
	* GENERAL FUND REVENUES	53,723,530	57,044,976	58,858,486				1,813,510	3.18%
	INTERFUND TRANSFERS								
	Transfer from Debt Service (remain bal retired project)		50,159	0				-50,159	-100.00%
5059	Transfer from Debt Service (offset line #1475) \$1.5M Roof Repair and Replacement at the HS 23-24 and Track and Turf replacement 24-25	1,000,000	1,050,000	1,300,000				250,000	23.81%
	Total: Interfund Transfers	1,000,000	1,100,159	1,300,000				199,841	18.16%
	** SUBTOTAL:								
	** GENERAL FUND REVENUES	54,723,530	58,145,135	60,158,486				2,013,351	3.46%
	APPROPRIATED RESERVES								
599	Appropriated Fund Balance	800,000	0	399,167				399,167	100.00%
	Appropriation of Reserve For Retirement Contribution	300,000	0	0				0	0.00%
	Appropriation of Liability Reserve (Section 1709 Ed.Law)	0	0	0				0	0.00%
	Appropriation of EBALR	0	0	0				0	0.00%
	Appropriation of Tax Certiorari Reserve	0	0	0				0	0.00%
	*** GRAND TOTAL:	1,100,000	0	399,167				399,167	100.00%
	*** GENERAL FUND REVENUES	55,823,530	58,145,135	60,557,653				2,412,518	4.15%
	GENERAL FUND REVENUES								
	STATE SOURCES: STATE AID DETAIL	Estimated	Estimated	Estimated					
		Legislative	Legislative	Legislative					
	Aid Summary	Budget	Budget	Budget					
	Basic Formula and Foundation Aid	7,507,275	8,463,537	9,335,944				872,407	10.31%
	State Aid Adjustments								
	Universal Pre-Kindergarten	172,800	410,400	0				-410,400	-100.00%
	Building Aid	1,538,058	1,658,187	1,634,442				-23,745	-1.43%
	Transportation Aid	1,819,247	2,215,680	2,483,600				267,920	12.09%
	High Cost Aid, Public & Private School Excess Cost Aids	604,614	462,125	626,009				163,884	35.46%
	Instructional Materials Aid	158,348	147,899	144,721				-3,178	-2.15%
	High Tax Aid	925,561	925,561	925,561				0	0.00%
	Boces Services Aid (Net of Aid Adjustment Due to BOCES Refunds)	1,142,768	1,376,587	1,407,042				30,455	2.21%
	Sub-Total: State Sources	13,868,671	15,659,976	16,557,319				897,343	5.73%
	TOTAL: STATE SOURCES	13,868,671	15,659,976	16,557,319				897,343	5.73%

BUDGET CODE		Adopted BUDGET 2022-2023	Adopted BUDGET 2023-2024	Proposed BUDGET 2024-2025	Administration 2024-2025	Instruction 2024-2025	Capital 2024-2025	BUDGET CHANGES	Percent Differences
GENERAL SUPPORT									
A1010	BOARD OF EDUCATION								
A1010.4	CONTRACTUAL EXPENSES	5,000	5,000	5,000	5,000				
	Mandated Training Workshops, Postage, Printing, & Miscellaneous Expenses								
	MATERIALS & SUPPLIES								
A1010.45	General Office Supplies	3,700	3,700	3,500	3,500				
A1010.49	BOCES Services (Board Docs/ Election Management Services)	21,000	40,000	40,000	40,000				
A1010***	Total: Board of Education	29,700	48,700	48,500	48,500			-200	-0.41%
A1040	DISTRICT CLERK								
A1040.16	District Clerk Salary	15,215	13,813	15,000	15,000			1,187	8.59%
	BOE Meeting Videographer								
A1040.45	Material & Supplies; Postage	1,000	6,000	3,500	3,500			-2,500	-41.67%
A1040***	Total: District Clerk	16,215	19,813	18,500	18,500			-1,313	-6.63%
A1060	DISTRICT MEETINGS Videographer & Election Workers								
A1060.16	DISTRICT MEETINGS Videographer & Election Workers	9,000	9,000	9,000	9,000			0	0.00%
	CONTRACTUAL EXPENSES								
A1060.4	Legal Advertisements, Printing, etc.	5,000	5,000	3,000	3,000				
	Voting Expenses	5,200	5,500	25,000	25,000				
	Election Staff	1,800	2,000	3,000	3,000				
A1060.4	Total: Contractual	12,000	12,500	31,000	31,000			18,500	148.00%
A1060.45	Materials & Supplies	4,000	6,000	6,000	6,000			0	0.00%
A1060***	Total: District Meetings	25,000	27,500	46,000	46,000			18,500	67.27%
A1099	TOTAL: BOARD OF EDUCATION	70,915	96,013	113,000	113,000			16,987	17.69%
A1240	CENTRAL ADMINISTRATION								
	CHIEF SCHOOL ADMINISTRATOR								
	SALARIES: INSTRUCTIONAL								
A1240.157	Superintendent of Schools	261,933	279,433	299,986	299,986			20,553	7.36%
	Vacation Pay and Travel Expense								
	SALARIES: NON-INSTRUCTIONAL (MB 1.0) (DL .5)								
A1240.16	Secretarial / Clerical (1.5 FTE)	131,771	135,229	145,254	145,254			10,025	7.41%
	Includes Overtime / Substitutes								
	CONTRACTUAL EXPENSES: Includes expenses such as								
	Conferences, Workshops & In-District Travel	15,000	12,000	10,000	10,000				
	Association Dues & Memberships								
A1240.4	Total: Contractual	15,000	12,000	10,000	10,000			-2,000	-16.67%
A1240.45	MATERIALS & SUPPLIES	10,000	10,000	15,000	15,000			5,000	50.00%
A1299	TOTAL: CENTRAL ADMINISTRATION	418,704	436,662	470,240	470,240.00			33,578	7.69%

BUDGET CODE		Adopted BUDGET 2022-2023	Adopted BUDGET 2023-2024	Proposed BUDGET 2024-2025	Administration 2024-2025	Instruction 2024-2025	Capital 2024-2025	BUDGET CHANGES	Percent Differences
	FINANCE								
A1310	BUSINESS ADMINISTRATION								
	SALARIES:								
A1310.15	Assistant Superintendent of Business Administration			223,500	223,500			223,500	100.00%
A1310.16	Payroll, Accounts Payable, Clerical (4.0 FTE)	266,570	273,529	305,177	305,177			31,648	11.57%
A1310.4	CONTRACTUAL EXPENSES: Includes expenses such as:	4,500	5,000	5,000	5,000			0	0.00%
	Advertising, TPA for tax exempt annuities, financial advisor								
	Conferences, Workshops, In-District Mileage								
	Professional Association Memberships								
	Consultant Programmer Services								
	Equipment Repair								
A1310.45	MATERIALS & SUPPLIES	10,000	8,000	5,000	5,000			-3,000	-37.50%
	BOCES SERVICES								
	Questar (Coser 605)	3,806	4,000	4,800	4,800				
	Finance Manager (Coser 611.45) and ACA Services	22,226	23,115	24,040	24,040				
A1310.490	Total: Contractual/BOCES	26,032	27,115	28,840	28,840			1,725	6.36%
A1310***	TOTAL: Business Administration	307,102	313,644	567,517	567,517			253,873	80.94%
A1320	AUDITING								
A1320.160	SALARIES: Internal Claims Auditor								
A1320.4	CONTRACTUAL EXPENSES: External & Internal Auditing Services	78,000	75,000	75,000	75,000				
A1320***	Total: Auditing	78,000	75,000	75,000	75,000			0	0.00%
A1325.16	Treasurer	169,863	209,000	99,686	99,686				
A1325.4	CONTRACTUAL EXPENSES: Includes	12,837	14,000	14,000	14,000				
	Advertising, Equipment Repair, Budget Newsletter								
	Mileage & meeting Expenses, auditing services								
A1325.45	MATERIALS & SUPPLIES	9,000	5,000	5,000	5,000				
A1325.49	Forecast Five (transparency reporting/Budget and Expenditures by Location) State Comptroller mandate	19,469	19,469	21,000	21,000				
A1325***	TOTAL: Treasurer	211,169	247,469	139,686	139,686			-107,783	-43.55%
A1330	TAX COLLECTION								
A1330.160	Salaries: Tax Collector	112,160	124,255	25,922	25,922				
A1330.4	CONTRACTUAL EXPENSES: Includes	12,000	12,000	12,000	12,000				
	Putnam County Real Property Tax Services								
	Postage								
	Tax Collection Software Updates								
A1330.45	MATERIALS & SUPPLIES	3,400	5,000	5,000	5,000				
A1330***	TOTAL: Tax Collection	127,560	141,255	42,922	42,922			-98,333	-69.61%
A1380.4	FISCAL AGENT FEES	25,000	25,000	25,000	25,000			0	0.00%
	(Capital project analysis and aid projections/ annual financing)								
A1399	TOTAL: FINANCE #4	748,831	802,368	850,125	850,125			47,757	5.95%
	#4 NOTES: FINANCE encompasses Business Administration, Auditing, Treasurer, and Tax Collector functions.								

BUDGET		Adopted	Adopted	Proposed					
CODE		BUDGET	BUDGET	BUDGET	Administration	Instruction	Capital	BUDGET	Percent
A1400		2022-2023	2023-2024	2024-2025	2024-2025	2024-2025	2024-2025	CHANGES	Differences
A1420	LEGAL								
	CONTRACTUAL EXPENSES								
A1420.4	General Counsel Services	95,000	95,000	95,000	95,000				
	Litigation								
A1420***	Total: Legal	95,000	95,000	95,000	95,000			0	0.00%
A1430	PERSONNEL								
A1430.15	Asst Superintendent of PPS and HR & Special Education (.5 FTE) vacation, longevity	106,800	108,876	108,504	108,504			-372	-0.34%
A1430.16	Office Asst./Includes Overtime & Substitutes (1.0 FTE)	53,555	54,511	56,340	56,340			1,829	3.36%
A1430.4	CONTRACTUAL EXPENSES	3,000	3,000	3,000	3,000			0	0.00%
A1430.490	BOCES SERVICES: #1								
616	Employees' Assistance Program (EAP), Dignity for all students/non-violent crisis (coser 555)	10,050	10,500	10,800	10,800				
602	Contract Analysis Service/Labor Negotiations/Recruitment (OLAS)/On-Boarding	3,175	13,300	13,800	13,800				
611	Frontline	14,916	15,500	16,000	16,000				
611	Finance Manager/Board Docs (Citrix Server Maintenance)	22,226	23,131	48,272	48,272				
A1430.49	Total: BOCES	50,367	62,431	88,872	88,872			26,441	42.35%
A1430***	Total: Personnel	213,722	228,818	256,716	256,716			27,898	12.19%
	#1 NOTES: Most Services through BOCES are eligible for BOCES Aid								
	STAFF								
A1480	PUBLIC INFORMATION AND SERVICES								
A1480.16	Clerical (.75 FTE)	33,940	56,568	63,464	63,464			6,896	12.19%
A1480.4	CONTRACTUAL SERVICES	1,000	1,000	1,000	1,000			0	0.00%
A1480***	Total: Public Information and Services	34,940	57,568	64,464	64,464			6,896	11.98%
A1499	TOTAL: STAFF #3	343,662	381,386	416,180	416,180			34,794	9.12%
	#3 NOTES: The STAFF functions include expenditures for attorney services, personnel administration, and public information services.								

BUDGET CODE		Adopted BUDGET 2022-2023	Adopted BUDGET 2023-2024	Proposed BUDGET 2024-2025	Administration 2024-2025	Instruction 2024-2025	Capital 2024-2025	BUDGET CHANGES	Percent Differences
A1600	CENTRAL SERVICES								
A1620	OPERATION OF PLANT								
A1620.16	Dir. of Facilities, Transportation #1 (.25)	33,725	37,329	43,150			43,150	5,821	15.59%
	Operations Office Clerical (1.0 FTE) incl. OT	91,000	81,905	70,134			70,134	-11,771	-14.37%
A1620.164	SALARIES: Custodians / Cleaners/incl. Longevity								
	High School (5.0 FTE)/Custodial Worker	244,050	228,149	225,649			225,649	-2,500	-1.10%
	Middle School (4.0 FTE)	169,265	196,407	218,187			218,187	21,780	11.09%
	Elementary School (5.00 FTE) includes BO/Dist/Trans	285,525	295,993	282,136			282,136	-13,857	-4.68%
	Grounds Keeping (District Wide 3.0 FTE)	179,253	185,181	191,242			191,242	6,061	3.27%
	Summer Workers								
A1620.168	Overtime: Contractors,Sports,Special Events,Special Projects, outside groups reim to district.								
	(codes:9902/9904/9923/9941/9951/9942)	33,395	39,318	25,453			25,453	-13,865	-35.26%
	Overtime for Reg Cleaning/Groundskeep/bldg. ck/(codes: 9926/9927/9928/9947/9906)	18,000	4,239	10,169			10,169	5,930	139.88%
	Night Differential (code: 9925)	11,000	9,588	10,250			10,250	662	6.90%
	Summer Work (code: 9909)	21,000	22,498	13,267			13,267	-9,231	-41.03%
	Snow and Ice Removal (code: 9901)	6,400	11,874	4,333			4,333	-7,541	-63.51%
	Sick/Security checks (code: 9903/9905)	14,800	10,287	5,736			5,736	-4,551	-44.24%
A1620.169	Substitutes: Vacation (code: 9917/9918/9960/9945,9946)	70,000	85,078	92,276			92,276	7,198	8.46%
A1620.16	Total: Non Instructional Salaries	1,177,413	1,207,846	1,191,982			1,191,982	-15,864	-1.31%
A1620.200	EQUIPMENT	0	50,000	115,000			115,000	65,000	130.00%
A1620.4	CONTRACTUAL EXPENSES								
400	General Contractual	19,250	19,250	19,250			19,250		
441	Electric (NYSEG & Constellation)	261,500	300,000	350,000			350,000		
442	Telephones (Includes VOIP service that was on TECH budget)	33,000	33,000	25,000			25,000		
443	Insurance Appraisal Updates/architect	4,000	4,000	4,000			4,000		
444	Fuel Oil - Heating Oil Elementary School Only	60,000	100,000	100,000			100,000		
	"Green Technology" GEOTHERMAL heating and cooling systems at the MS/HS campus and partially at the ES campus								
	The Elementary school uses Geothermal energy as well								
445	Water and Sewer Charges; Water Testing/Taxes	105,220	105,000	105,000			105,000		
446	Propane Gas/ Wellness Center Added /Trans	50,000	35,000	30,000			30,000		
447	Safety Compliance:	15,000	70,000	85,000			85,000		
	Fire and Safety Inspections Water testing mandates 15K								
	Upkeep of Carbon system at the ES								
448	Rubbish Removal	52,700	52,700	52,700			52,700		
A1620.4	TOTAL: CONTRACTUAL EXPENSES	600,670	718,950	770,950			770,950	52,000	7.23%
A1620.45	MATERIALS & SUPPLIES	90,000	90,000	105,000			105,000	15,000	16.67%
	Building Supplies such as floor care products, cleaning materials, and sanitation supplies; paper products, and uniforms.								
490	BOCES SERVICES								
COSEER #									
-6121	Intellipath Regional Telephone Service	38,938	11,000	11,000			11,000		
-6113	Connect-Ed	3,353	3,100	3,750			3,750		
-6282	School Dude	10,816	11,069	12,000			12,000		
A1620.49	Total:BOCES	53,107	25,169	26,750			26,750	1,581	6.28%
A1620	TOTAL: Operation of Plant	1,921,190	2,091,966	2,209,682			2,209,682	117,716	5.63%

BUDGET		Adopted	Adopted	Proposed					
CODE		BUDGET	BUDGET	BUDGET	Administration	Instruction	Capital	BUDGET	Percent
		2022-2023	2023-2024	2024-2025	2024-2025	2024-2025	2024-2025	CHANGES	Differences
	CENTRAL SERVICES								
A1621	MAINTENANCE OF PLANT								
A1621.16	SALARIES: NON-INSTRUCTIONAL (.25 FTE)	33,725	37,329	40,817	40,817			3,488	9.34%
	High School / Middle School Campus (1.0 FTE) Maint Supervisor	86,677	88,361	98,798			98,798	10,437	11.81%
	Elementary School Campus (1.0 FTE)	86,050	88,148	90,495			90,495	2,347	2.66%
A1621.168	Overtime (inclement weather, outside groups, sick coverage, summer, spec.projects)	17,105	21,021	11,366			11,366	-9,655	-45.93%
A1621.16	Total: Non Instructional Salaries	223,557	234,859	241,476	40,817		200,659	6,617	2.82%
A1621.4	General Contractual	40,000	40,000	20,000			20,000	-20,000	-50.00%
419	Field Maintenance Equipment Rental	2,000	2,000	2,000			2,000	0	0.00%
431	Upkeep of Grounds and Fields	25,000	25,000	50,000			50,000	25,000	100.00%
432	Upkeep of HVAC / Heat (includes plan for heat pump replacements)	215,000	195,000	240,000			240,000	45,000	23.08%
433	Upkeep of Plumbing	15,000	15,000	20,000			20,000	5,000	33.33%
434	Upkeep of Sewer & Septic Systems	6,000	6,000	6,000			6,000	0	0.00%
436	Upkeep of Fire and Security Alarm Systems	16,500	16,500	25,000			25,000	8,500	51.52%
437	Upkeep of Buildings	40,000	40,000	40,000			40,000	0	0.00%
438	Upkeep of Electrical	16,700	7,500	7,500			7,500	0	0.00%
430 / 464 / 465	Upkeep of Equipment: Includes Equipment Maintenance Contracts	45,000	45,000	55,000			55,000	10,000	22.22%
468	Special projects (District Wide incl. Athletics)	50,000	50,000	50,000			50,000	0	0.00%
	Cafeteria, Performing Arts /Additional work needed to complete MS Bathrooms								
A1621.4	TOTAL: CONTRACTUAL EXPENSES	471,200	442,000	515,500			515,500	73,500	16.63%
A1621.45	MATERIALS AND SUPPLIES	45,000	45,000	45,000			45,000	0	0.00%
	Building maintenance supplies such as plumbing supplies, light bulbs, replacement light fixtures, replacement diffusers, air filters, seed, fertilizers, paint, painting materials, and ceiling tiles.								
A1621.490	BOCES - Security Contract	25,000	25,000	26,000			26,000	1,000	4.00%
A1621***	TOTAL: Maintenance of Plant	764,757	746,859	827,976	40,817		787,159	81,117	10.86%
A1699	TOTAL: CENTRAL SERVICES #1	2,685,947	2,838,825	3,037,658	40,817		2,996,841	198,833	7.00%
	#1 NOTES: CENTRAL SERVICES include both Operations and Maintenance functions.								

BUDGET CODE		Adopted BUDGET 2022-2023	Adopted BUDGET 2023-2024	Proposed BUDGET 2024-2025	Administration 2024-2025	Instruction 2024-2025	Capital 2024-2025	BUDGET CHANGES	Percent Differences
A 1900	SPECIAL ITEMS								
	CONTRACTUAL EXPENSES								
A1910.4	Unallocated Insurance	225,000	225,000	309,250	309,250				
	Property & Liability Insurance	225,000	225,000	309,250	309,250			84,250	37.44%
A1920.4	School Association Dues	25,000	25,000	25,000	25,000			0	0.00%
	N.Y.S. School Board Association								
	Putnam Westchester School Boards Association								
	National School Boards Association								
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.	100,000	100,000	100,000			100,000	0	0.00%
A1981.490	BOCES SERVICES #1								
698/699	Insurance Management /Lead and Asbestos	50,000	55,000	61,000	61,000				
0010 / 0021	Administrative Charge	256,330	281,033	295,000	295,000				
A1983.49	BOCES Capital Budget	26,407	34,467	37,000	0		37,000		
	BOCES SERVICES #1	332,737	370,500	393,000	356,000		37,000	22,500	6.07%
A1998	TOTAL: SPECIAL ITEMS	682,737	720,500	827,250	690,250		137,000	106,750	14.82%
A1999	TOTAL: GENERAL SUPPORT #2	4,950,796	5,275,754	5,714,453	2,580,612		3,133,841	438,699	8.32%
	#1 NOTES: BOCES Risk and Health Insurances Management services coordinate Putnam Valley participation in self-insurance programs in the areas of Health and Medical, Workers' Compensation, and General Liability.								
	BOCES CAPITAL Budget is shared by the Districts in the consortium								
	#2 NOTES: GENERAL SUPPORT is a summary of the Board of Education, Central Administration, Finance, Central Services and Special Items functions.								

BUDGET CODE		Adopted BUDGET 2022-2023	Adopted BUDGET 2023-2024	Proposed BUDGET 2024-2025	Administration 2024-2025	Instruction 2024-2025	Capital 2024-2025	BUDGET CHANGES	Percent Differences
	INSTRUCTION								
	ADMINISTRATION AND IMPROVEMENT								
A2020	SUPERVISION								
A2010.15	Director of Curriculum	173,910	181,114	200,174	200,174			19,060	10.52%
A2020.15	TOTAL: INSTRUCTIONAL SALARIES Administrators	1,033,713	1,010,460	1,031,981	1,031,981			21,521	2.13%
	SALARIES: NON-INSTRUCTIONAL								
A2020.16	School Office Clerical: (HS 3.0 FTE, MS 3.0 FTE, ES 3.0 FTE)	467,220	494,974	500,132	500,132				
A2020.16	Clerical Overtime / Substitutes / Extraclassroom Treasurer (2.0 FTE)	26,500	18,798	22,602	22,602				
A2020.16	TOTAL: NON INSTRUCTIONAL SALARIES	493,720	513,772	522,734	522,734			8,962	1.74%
	CONTRACTUAL EXPENSES								
400	Photocopying		34,320	35,000	35,000			680	1.98%
413	District Wide Contractual Expense: School Communications, Postage & Printing,	30,000	45,000	45,000	45,000				
412	Teacher Recruitment, Advertising, etc.								
410	School Resource Officer: 1.0 FTE; Special Patrol Officer 1.0 FTE, Evening Security at HS and Board meetings	160,000	270,000	270,000	270,000				
A2020.4	High School: General Contractual Expenses Includes Graduation rentals	23,000	23,000	24,000	24,000				
	Middle School: General Contractual Expenses			3,000	3,000				
	Elementary School: General Contractual Expenses	6,000	6,000	2,000	2,000				
	District Wide: General Contractual Expenses	5,000	5,000	2,000	2,000				
A2020.4	Total:Contractual	224,000	383,320	381,000	381,000			-2,320	-0.61%
A2020.45	MATERIALS & SUPPLIES								
	HS graduation supplies, report cards, paper, general office supplies, etc	5,000	5,000	15,000	15,000			10,000	200.00%
	MS paper, general office supplies, etc.	10,000	10,000	12,000	12,000				
	ES paper, general office supplies, etc.	1,000	1,000	1,000	1,000				
A2020.45	Total: Materials & Supplies	16,000	16,000	28,000	28,000			12,000	75.00%
A2020.49	Maintenance Contract for copiers (formerly paid thru CBS)	42,000	42,000	42,000	42,000			0	0.00%
A2020***	TOTAL: Supervision	1,983,343	2,152,704	2,205,889	2,205,889			53,185	2.47%
A2070	INSTRUCTIONAL IMPROVEMENT CURRICULUM DEVELOPMENT								
A2070.159	SALARIES: INSTRUCTIONAL								
	Curriculum Development	85,000	75,321	82,638		82,638		7,317	9.71%
	Teachers Workshops/Conferences/Professional Development (Summer)								
	Includes:								
	Staff Development Courses								
	Manhattanville Internships	20,000	10,000	10,000		10,000		0	0.00%
	Travel & Conferences		12,679	15,679		15,679		3,000	23.66%
	Consultants		14,000	19,000		19,000		5,000	35.71%
A2070.400	Teaching Assistants Professional Development	5,000	4,000	3,000		3,000		-1,000	-25.00%
A2070.4	CONTRACTUAL EXPENSES #1	25,000	40,679	47,679		47,679		7,000	17.21%
A2070.45	MATERIALS & SUPPLIES	2,500	8,227	7,000		7,000		-1,227	-14.91%
A2070.490	BOCES SERVICES #2								
5040	Consultant Services; Staff Development (New Curriculum)	50,000	29,600	35,000		35,000		5,400	18.24%
5120	Teacher Center	5,000	5,000	5,000		5,000		0	0.00%
A2070.49	Total: Professional Development Boces	55,000	34,600	40,000		40,000		5,400	15.61%
A2070***	TOTAL: Curriculum Development	167,500	158,827	177,317		177,317		18,490	11.64%
	#1 NOTES: The curriculum development budget supports all district personnel.								
	#2 NOTES: Services through BOCES are eligible for BOCES Aid the following year.								
A2099	TOTAL: ADMINISTRATION AND IMPROVEMENT	2,150,843	2,311,531	2,383,206	2,205,889	177,317		71,675	3.10%
	NOTE: ADMINISTRATION AND IMPROVEMENT includes the Curriculum Development and School Supervision functions.								

BUDGET CODE		Adopted BUDGET 2022-2023	Adopted BUDGET 2023-2024	Proposed BUDGET 2024-2025	Administration 2024-2025	Instruction 2024-2025	Capital 2024-2025	BUDGET CHANGES	Percent Differences
A2110	TEACHING - REGULAR SCHOOL #1								
	INSTRUCTIONAL SALARIES (includes previous attained graduate credits, in-service credits, National Cert. and longevity)								
A2110.10	Pre-Kindergarten	172,800	0	0		0		0	0.00%
A2110.120	Full Day Kindergarten Teachers	663,564	673,165	680,609		680,609		7,444	1.11%
A2110.121-124	Elementary School Teachers: 1 - 4	2,744,131	2,959,256	3,011,939		3,011,939		52,683	1.78%
A2110.125-138	Middle School Teachers: 5 - 8	3,259,542	3,535,321	3,761,566		3,761,566		226,245	6.40%
A2110.139	High School Teachers: 9 - 12	4,572,001	4,787,541	4,873,278		4,873,278		85,737	1.79%
	FTEs include Proposed Initiatives plus current FTE	11,412,038	11,955,283	12,327,392		12,327,392		372,109	3.11%
A2110.14	Additional Credit Hours & Salary Schedule Upgrades Earned During The Year	25,000	25,000	25,000		25,000		0	0.00%
A2110.151- 154	Substitute Teachers	175,000	193,929	204,648		204,648		10,719	5.53%
	District Wide: Extended Term Leaves and Daily Substitutes								
A2110.15	Additional Instructional Salary Provisions includes: Leadership Positions, (Advisory/Ex-curr. Roles)	110,000	121,281	108,524		108,524		-12,757	-10.52%
A2110.15	Total: Instructional Salaries	11,722,038	12,295,493	12,665,564		12,665,564		370,071	3.01%
A2110.161	Teacher Aides (4.0 FTE)	144,901	153,044	161,384		161,384			
A2110.161	Subs for TA's/ Holiday Pay, Conference Days/K-Orientation, Driver's Ed	23,789	19,441	16,345		16,345			
	SCIENCE LAB AID ES		67,919	70,257		70,257			
A2110.165	NON-INSTRUCTIONAL SALARIES								
	Theater Manager (1.0 FTE)	54,144	54,267	55,302		55,302			
A2110.167	Lunch and Campus Monitors: (ES 13.0, MS PT 6.0, MS FT 2, HS FT 3)	280,308	378,657	376,987		376,987			
	HOLIDAY PAY								
A2110.169	Substitute School Monitors/ Conference Days/K Orientation	18,478	9,311	12,067		12,067			
A2110.170	Gen Education Teach. Asst. ES/MS/HS (5.5 FTE)	355,400	301,101	220,734		220,734			
A2110	Total: Non Instructional Salaries	877,020	983,739	913,076		913,076		-70,663	-7.18%
	TEACHING - REGULAR SCHOOL								
	CONTRACTUAL EXPENSES								
A2110.400	HS/Professional Dev. Travel & Conference, Workshops, Testing	74,150	102,000	102,000		102,000			
A2110.400	MS/Professional Dev. Travel & Conference, Workshops and Testing	10,000	26,000	37,000		37,000			
A2110.400	Elementary School/Profess Dev. Travel & Conference	4,000	4,000	8,000		8,000			
A2110.420	School Interconnect (Bestweb)	39,520	40,000	41,600		41,600			
A2110.423	Student Accident Insurance	8,500	10,000	12,000		12,000			
A2110.424	Tech Support for Smart Board/Epilog Laser/Powerschool	30,000	30,000	30,000		30,000			
A2110.424	Student Information Systems: Annual License/Powerschool (switched to BOCES)	780	780	6,810		6,810			
A2110.460	School District Disaster Recovery	26,520	20,700	20,960		20,960			
A2110.4	Total: Contractual	193,470	233,480	258,370		258,370		24,890	10.66%
A2110.45	MATERIALS & SUPPLIES								
1	High School	90,100	74,100	78,000		78,000			
2	Middle School	66,500	66,500	73,500		73,500			
3	Elementary School	60,000	70,000	80,000		80,000			
20	District Testing Materials	7,000	7,000	15,000		15,000			
20	District Curriculum Supplies	8,000	8,000	15,000		15,000			
20	District Instructional Materials (MS/HS classroom)/furniture	32,000	32,000	15,000		15,000			
A2110.45	Total: Materials & Supplies	263,600	257,600	276,500		276,500		18,900	7.34%
	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.								
	TUITIONS:								
472	Homebound / Hospitalized / Tutors	30,000	40,000	41,200		41,200			
473	Foster Tuitions	150,000	150,000	150,000		150,000			
A2110.47	Total: Tuitions	180,000	190,000	191,200		191,200		1,200	0.63%
	TEACHING - REGULAR SCHOOL								
A2110.48	TEXTBOOKS #1								
1	High School (includes texts for all programs)	35,000	20,000	25,000		25,000			
2	Middle School	35,000	35,000	40,000		40,000			
3	Elementary School	45,000	50,000	50,000		50,000			
	0								
A2110.482-20	Non-Public Schools (DW)	8,000	8,000	8,000		8,000			
A2110.48	Total: Textbooks	123,000	113,000	123,000		123,000		10,000	8.85%
	#1 NOTES: Textbook expenditures are offset by Textbook Aid at \$58.25 per resident pupil.								

BUDGET CODE		Adopted BUDGET 2022-2023	Adopted BUDGET 2023-2024	Proposed BUDGET 2024-2025	Administration 2024-2025	Instruction 2024-2025	Capital 2024-2025	BUDGET CHANGES	Percent Differences
A2110.490	BOCES SERVICES-General Education								
A2280.490 (Coser #)	High School TECH CENTER Courses: (50) 3 year avg.	609,517	675,000	690,000		690,000			
-430	Regional Alternate HS (Gen Ed Students) 1	50,000	0	0		0			
-523	College Conference	10,455	0	0		0			
-471	E-Learning/Mandarin BOCES Teaching Asst.	95,000	50,000	50,000		50,000			
-572	Orange Ulster BOCES	2,500	0	0		0			
-477	Arts in Education (in py recorded in A2850)	75,850	76,000	75,000		75,000			
	TSTT (Today's Students Tomorrow's Teachers)	45,500	45,500	49,608		49,608			
-504	August Regents	8,000	8,000	8,480		8,480			
-5420	Science 21 Curriculum Training	15,000	14,000	14,850		14,850			
-522	Science 21 Instructional Materials & Kits	15,000	14,000	14,850		14,850			
-5060	Destination Imagination/Young Authors	3,000	0	0		0			
-626	Recruitment and Certification Services	5,000	5,000	5,300		5,300			
-4065	Environmental Education; Non-participant maintenance charge	15,750	16,000	16,000		16,000			
-444	Schoolology	4,992	5,000	5,200		5,200			
Removed	Laminating, Graphics, Copying Services (new contracts)								
-611	Finance Manager Support	20,334	20,334	21,200		21,200			
-510	Server & Hardware Maintenance & Licensing Renewals/Project Mngmt/CISCO/Data security privacy	124,445	168,000	219,911		219,911		51,911	30.90%
(574/575)	Model Schools	126,302	157,000	127,913		127,913		-29,087	-18.53%
	<i>(Renaissance, Achieve 3000, Brain POP,Castle,iReady, IXL,Kami,MAD-Learn, Music First, NewsELA,Teq-Smart,We Video, Wixie, Passport for good, Ed Puzzle,Formative,)</i>								
-611	Test Scoring	32,448	32,448	33,000		33,000			
-611	Disaster Recovery	10,816	10,816	10,900		10,900			
-611	Data Warehousing	9,203	9,453	9,450		9,450			
-510	Impero	17,846	17,846	18,000		18,000			
Removed	Powerschool includes special reports Moved to (A2110.424/A2630.490)	0	0	0		0			
-510	Adobe Renewal	5,200	4,900	4,900		4,900			
-611	State Reporting, State Data Validation, State Data Collection, SIS Support	16,500	19,750	20,110		20,110			
A2110.49	Total: Boces Services	1,318,658	1,349,047	1,394,672		1,394,672		45,625	3.38%
A2330.4	Dutchess Community College Credit Courses	0	50,000	0		0		-50,000	100.00%
A2110***	TOTAL: TEACHING REGULAR SCHOOL	14,156,166	15,472,359	15,822,382		15,822,382		350,023	2.26%
	#2 NOTES: Services through BOCES are eligible for BOCES Aid								
	Higher health premium costs have driven up the cost for BOCES								

BUDGET CODE		Adopted BUDGET 2022-2023	Adopted BUDGET 2023-2024	Proposed BUDGET 2024-2025	Administration 2024-2025	Instruction 2024-2025	Capital 2024-2025	BUDGET CHANGES	Percent Differences
A2250	SPECIAL APPORTIONMENT PROGRAMS								
	PUPILS WITH HANDICAPPING CONDITIONS								
A2250.12-14	SALARIES: INSTRUCTIONAL: Teacher Salaries (27.0 FTE)	2,673,655	2,760,361	2,909,644		2,909,644		149,282.94	5.41%
	Percent Difference								
A2250.15	Preps, CSE Work, Proctors, Orientation, Subs, SE Testing	194,546	45,646	59,034		59,034		13,387.65	29.33%
	Percent Differences								
A2250.120-142	TOTAL: INSTRUCTIONAL SALARIES	2,868,201	2,806,007	2,968,678		2,968,678		162,671	5.80%
	SALARIES: NON-INSTRUCTIONAL								
A2250.16&.17	Teacher Aides Includes: New Horizons/Substitute Teacher Aides/Teaching Assts.X	855,323	1,024,623	1,129,573		1,129,573		104,950	10.24%
	(22.4 FTE 2022-23) (24.1 FTE 2023-24) (29.5 FTE 2024-25)								
A2250	TOTAL: NON-INSTRUCTIONAL SALARIES	855,323	1,024,623	1,129,573		1,129,573		104,950	10.24%
A2250.4	CONTRACTUAL EXPENSES:								
	Other Contractual SY and ESY (9562) (0000)	53,040	12,240	6,000		6,000			
A2250.446	Consultant Therapists for Evaluations, Physical Therapy	120,000	30,000	48,000		48,000			
A2250.4	TOTAL: CONTRACTUAL	173,040	42,240	54,000		54,000		11,760	27.84%
A2250.45	MATERIALS & SUPPLIES	29,060	31,345	32,912		32,912		1,567	5.00%
A2250.471	TUITION:								
&	Public / Private Special Schools: Tuition & Maintenance	1,251,000	1,468,200	1,600,990		1,600,990			
A2250.476	Tuition: Special Ed Homebound / Hospitalized / Tutoring	61,200	61,200	63,036		63,036			
A2250.47	TOTAL: TUITION	1,312,200	1,529,400	1,664,026		1,664,026		134,626	8.80%
	BOCES SERVICES								
	SPECIAL EDUCATION								
A2250.490	BOCES Programs: Rockland, Southern Westchester, Putnam Northern Westchester	1,722,155	1,768,249	1,563,537		1,563,537			
6113	IEP Direct/RTIM DIRECT (IT Budget)	20,550	26,808	28,800		28,800			
A2250.49	Total: Boces Services	1,742,705	1,795,057	1,592,337		1,592,337		-202,720	-11.29%
A2250***	TOTAL: Pupils With Handicapping Conditions	6,980,529	7,228,673	7,441,526		7,441,526		212,853	2.94%
A2259.15	ENL /LOTE Teachers (5.0 FTE)	412,186	384,629	476,063		476,063		91,434	23.77%
	Percent Difference								
A2299	TOTAL: SPECIAL APPORTIONMENT PROGRAMS	7,392,715	7,613,302	7,917,589		7,917,589		304,287	4.00%

BUDGET CODE		Adopted BUDGET 2022-2023	Adopted BUDGET 2023-2024	Proposed BUDGET 2024-2025	Administration 2024-2025	Instruction 2024-2025	Capital 2024-2025	BUDGET CHANGES	Percent Differences
	INSTRUCTIONAL MEDIA								
A2610 & A2620	SCHOOL LIBRARY								
A2610.15	SALARIES: INSTRUCTIONAL								
A2610/A2620	High School/Middle School Librarian (2.0 FTE)	125,287	127,849	207,048		207,048		79,199	61.95%
A2610.161	SALARIES: NON-INSTRUCTIONAL	0	32,611	34,537		34,537		1,926	5.91%
	ES Library Teacher Aide (1.0 FTE)								
A2610.45	MATERIALS & SUPPLIES								
1	High School	4,500	4,500	4,000		4,000			
2	Middle School	3,000	3,000	3,000		3,000			
3	Elementary School	1,000	1,000	1,000		1,000			
	HS PVTV (560)								
A2610.458	Library Books (ES 500) (MS 10,000)	12,500	12,500	10,500		10,500			
	TOTAL: MATERIALS AND SUPPLIES	21,000	21,000	18,500		18,500		-2,500	-11.90%
516	Professional Library, Library Automation, Library Database	50,000	52,000	52,000		52,000		0	0.00%
A2610.490	TOTAL: BOCES SERVICES	50,000	52,000	52,000		52,000		0	0.00%
A2610 & A2620	TOTAL: School Libraries & Educational Television	196,287	233,460	312,085		312,085		78,625	33.68%
	NOTES: Materials and Supplies include library books, periodical subscriptions, other media								
A2630	COMPUTER EDUCATION								
	SALARIES: INSTRUCTIONAL								
	High School (1.0 FTE) Middle School (1.0 FTE)	240,709	247,819	263,354		263,354			
A2630.151	TOTAL: INSTRUCTIONAL SALARIES	240,709	247,819	263,354		263,354		15,535	6.27%
A2630.16	SALARIES: NON-INSTRUCTIONAL:	452,178	477,646	536,366		536,366		58,720	12.29%
	Computer/Media/Technology Specialists:								
	HS(1.0 FTE), MS (1.5 FTE), ES (1.5 FTE), DW (1.6 FTE), Summer Work								
Hardware	MATERIALS & SUPPLIES								
1	High School	18,500	20,000	25,000		25,000			
2	Middle School	18,500	20,000	25,000		25,000			
3	Elementary School	18,500	20,000	25,000		25,000			
A2630.45	TOTAL: MATERIALS AND SUPPLIES	55,500	60,000	75,000		75,000		15,000	25.00%
225	Hardware & Software:State Aided								
460		0	0	0		0			
1	High School	25,000	26,333	27,500		27,500			
2	Middle School	25,000	26,333	27,500		27,500			
3	Elementary School:	25,000	26,334	27,500		27,500			
	Special Education								
	District-wide	0	0	0		0			
A2630.4	TOTAL: SOFTWARE	75,000	79,000	82,500		82,500		3,500	4.43%
	BOCES SERVICES #3								
510.9	Hardware purchase (Infrastructure)								
5102 / 6112	Computer Technology Internet/Network/Erate/Managed. IT.... LHRIC	404,433	406,461	427,350		427,350			
A2630.490	Total: BOCES Services	404,433	406,461	427,350		427,350		20,889	5.14%
	#3 NOTES: BOCES expenses are offset by State Aid the following year								
	Hardware, Software and Supplies are Budgeted by Tech Dept to be purchased from BOCES when possible to get the aid								
A2630***	TOTAL: Computer Education	1,227,820	1,270,926	1,384,570		1,384,570		113,644	8.94%
A2699	TOTAL: INSTRUCTIONAL MEDIA	1,424,107	1,504,386	1,696,655		1,696,655		192,269	12.78%
	#3 NOTES: Instructional Technology Services through BOCES are eligible for BOCES Aid								

BUDGET CODE		Adopted BUDGET 2022-2023	Adopted BUDGET 2023-2024	Proposed BUDGET 2024-2025	Administration 2024-2025	Instruction 2024-2025	Capital 2024-2025	BUDGET CHANGES	Percent Differences
	PUPIL SERVICES								
A2810	GUIDANCE								
A2810.152	SALARIES: INSTRUCTIONAL Guidance Counselors (5.0 FTE)	559,618	606,821	642,477		642,477		35,656	5.88%
A2810.160	SALARIES: NON-INSTRUCTIONAL High School Clerical (1.0 FTE) Includes summer work Driver's Education instructor	102,242	62,848	66,494		66,494		3,646	5.80%
A2810.4	CONTRACTUAL EXPENSES High School Middle School Elementary School	25,000	0	0		0			
			1,000	1,000		1,000			
		2,000	2,000	2,000		2,000			
		1,000	1,000	1,000		1,000			
		0	0	0		0			
A2810.45	MATERIALS & SUPPLIES	3,000	3,000	3,000		3,000			
333	Diagnostic & Prescriptive Services Naviance	42,000	45,000	45,000		45,000			
		14,000	11,500	11,960		11,960			
A2810.490	BOCES SERVICES	56,000	56,500	56,960		56,960			
A2810***	TOTAL: Guidance	720,860	730,170	769,931		769,931		39,761	5.45%
A2815	HEALTH SERVICES								
	SALARIES: NON-INSTRUCTIONAL								
A2815.16	Nurses (4.0 FTE)	210,392	216,287	293,331		293,331		77,044	35.62%
A2815.160	Clerical Support/Additional time for Special Testing/Subs & Floater/Summer Work Percent Difference	16,458	30,392	7,277		7,277		-23,115	-76.06%
A2815.16	Total: Non Instructional Salaries	226,850	246,679	300,608		300,608		53,929	21.86%
	CONTRACTUAL EXPENSES								
	Payments to Other Districts for Health Service Provided to Resident Pupils	99,000	99,000	102,000		102,000			
A2815.448	School Physicians	19,000	19,000	20,000		20,000			
A2815.464	Equipment Repair	2,000	2,000	2,200		2,200			
A2815.4	TOTAL: CONTRACTUAL	120,000	120,000	124,200		124,200		4,200	3.50%
	MATERIALS & SUPPLIES: First Aid Supplies								
	High School	500	800	1,000		1,000			
	Middle School	1,500	1,500	2,000		2,000			
	Elementary School	1,500	1,500	1,500		1,500			
	District Wide (costs assoc. with COVID testing)	0	0	0		0			
A2815.45	TOTAL: MATERIALS AND SUPPLIES	3,500	3,800	4,500		4,500		700	18.42%
A2815***	TOTAL: Health Services	350,350	370,479	429,308		429,308		58,829	15.88%
	PUPIL SERVICES								
A2820	PSYCHOLOGICAL SERVICES								
	SALARIES: INSTRUCTIONAL								
A2820.151	School Psychologists, summer work (4.0 FTE)	414,098	454,028	434,756		434,756			
A2820***	TOTAL: Psychological Services	414,098	454,028	434,756		434,756		-19,272	-4.24%
A2830	PUPIL PERSONNEL SERVICES								
	SALARIES: INSTRUCTIONAL:								
	Asst Superintendent of PPS and HR & Special Education (0.5) /Special Education Supervisor (1.0 FTE)	222,703	251,876	265,009		265,009			
	Social Worker (2.0 FTE) /Speech (3.0 FTE)/ OT & PT (2.8 FTE) Therapists on Staff	783,537	868,929	849,857		849,857			
	Summer CSE Meetings and Evaluations	3,345	1,381	2,400		2,400			
A2830.15	TOTAL: INSTRUCTIONAL SALARIES	1,009,585	1,122,186	1,117,266		1,117,266		-4,920	-0.44%
A2830.160	SALARIES: NON-INSTRUCTIONAL	86,287	98,053	96,845		96,845		-1,208	-1.23%
A2830.4	CONTRACTUAL EXPENSES	13,260	13,526	7,500		7,500		-6,026	-44.55%
A2830.45	MATERIALS & SUPPLIES #2 #2 NOTES: Materials and Supplies include general office supplies, computer paper, supplies for counselors, subscriptions, computer software, etc.	20,400	20,807	21,847		21,847		1,040	5.00%
A2830.472	Home and Hospital Instruction	36,720	37,455	38,579		38,579		1,124	3.00%
A2830.490	BOCES SERVICES 402 Therapists- ITSP/ Back on Track	60,000	61,800	70,000		70,000		8,200	13.27%
A2830***	TOTAL: Pupil Personnel Services	1,226,252	1,353,827	1,352,037		1,352,037		-1,790	-0.13%

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	PUPIL SERVICES: PUPIL ACTIVITIES								
A2850	Co-curricular Activities								
	SALARIES: INSTRUCTIONAL								
1	High School Club Advisors & Perf. Art Center Productions/chaperones	128,656	98,222	92,234		92,234		-5,988	-6.10%
2	Middle School Club Advisors /chaperones	65,664	41,268	40,837		40,837		-431	0.00%
3	ES Clubs/chaperones	38,070	22,668	21,435		21,435		-1,233	0.00%
A2850.15	TOTAL: INSTRUCTIONAL SALARIES	232,390	162,158	154,506		154,506		-7,652	-4.72%
A2850.16	Chaperones-Non Teaching/ PAC Performances	36,381	23,149	29,677		29,677		6,528	28.20%
A2850.4	HS Performing Arts: NYSSMA Fees/Musical Instrument Rentals & Repair	10,000	10,000	10,000		10,000			
	MS Co-Curr trans costs/curriculum related trips/music rentals,scripts,instrument repair,NYSSMA	8,000	8,000	8,000		8,000			
	ES Co-Curr musical rental and repair	0	1,000	1,000		1,000			
A2850.4	TOTAL: CONTRACTUAL	18,000	19,000	19,000		19,000		0	0.00%
	MATERIALS & SUPPLIES								
1	High School Clubs	5,000	5,000	10,500		10,500			
2	Middle School Clubs	1,000	1,000	1,000		1,000			
20	District Support	10,000	10,000	20,000		20,000			
2850.452	PAC replacement costs (Operations & Maintenance)	30,000	30,000	44,000		44,000			
A2850.45	TOTAL: MATERIALS AND SUPPLIES	46,000	46,000	75,500		75,500		29,500	64.13%
A2850***	TOTAL: Co-Curricular Activities	332,771	250,307	278,683		278,683		28,376	11.34%
A2855	Interscholastic Athletics								
A2855.15/16	SALARIES:								
	Athletics Director: (1.0 FTE)	152,456	155,123	164,426		164,426			
	Coaches Salaries	355,903	334,130	395,213		395,213			
A2855.15/16	Clock, Scorekeepers, Fitness Supervisor, Chaperones, District Drivers	0	47,263	57,364		57,364			
A2855.16	Clerical Support (1.0 FTE)/ Trainer (1.0FTE)	173,814	158,745	170,490		170,490			
	TOTAL: SALARIES	682,173	695,261	787,493		787,493		92,232	13.27%
A2855.200	EQUIPMENT / DURABLE SUPPLIES	0	0	0		0		0	0.00%
	CONTRACTUAL EXPENSES								
A2855.409	Interscholastic Athletics Transportation	70,000	70,000	91,000		91,000			
A2855.400	General Contractual	70,000	75,000	70,000		70,000			
A2855.4	Total:Contractual	140,000	145,000	161,000		161,000		16,000	11.03%
	MATERIALS & SUPPLIES:								
A2855.45	Athletics Supplies - All Sports and Intramurals	70,000	80,000	80,000		80,000		0	0.00%
A2855.490	BOCES SERVICES: Officials, HUDL, Family ID, Concussion, Live streaming (2 Cameras)	103,000	103,000	103,000		103,000		0	0.00%
A2855***	TOTAL: Interscholastic Athletics	995,173	1,023,261	1,131,493		1,131,493		108,232	10.58%
A2899	TOTAL: PUPIL SERVICES	4,039,504	4,182,073	4,396,208		4,396,208		214,135	5.12%
A2999	TOTAL: INSTRUCTION #1	29,163,335	31,083,650	32,216,040	2,205,889.00	30,010,151.00		1,132,390	3.64%
	#1 NOTES: TOTAL INSTRUCTION summarizes the following functions; Administration and Improvement, Teaching Regular School, Special Education Programs, Instructional Media, and Pupil Services.								

BUDGET CODE		Adopted BUDGET 2022-2023	Adopted BUDGET 2023-2024	Proposed BUDGET 2024-2025	Administration 2024-2025	Instruction 2024-2025	Capital 2024-2025	BUDGET CHANGES	Percent Differences
A5510	PUPIL TRANSPORTATION								
	SALARIES: NON-INSTRUCTIONAL: Includes								
A5510.16	Director of Transportation (.5) #1	71,145	74,658	77,768	77,768				
A5510.16	Head Bus Driver (1.0)	86,678	88,362	92,536		92,536			
A5510.16	Dispatcher	0	62,150	66,565		66,565			
	Drivers 9.0 FTE; Mechanic 1.0 FTE; Monitors 3.0 FTE								
A5510.167	DRIVERS MONITORS OTHER DUTIES	455,097	521,063	678,204		678,204			
A5510.168	Overtime and Substitutes used to cover absences, extended illness, etc.	75,000	50,503	56,143		56,143			
A5510.169	Substitutes	37,785	6,776	16,078		16,078			
A5510.16	Total: Non-Instructional Salaries	725,705	803,512	987,294	77,768	909,526		183,782	22.87%
	Subs incl. PT help for Trans Office/ Summer hours cover bus runs necessitated by inclement weather, bus delays, early dismissals, and other transportation needs as they arise.								
	#1 NOTES: The responsibilities of the Director of Facilities and Transportation are distributed between Operations & Maintenance, Transportation.								
	CONTRACTUAL EXPENSES								
A5510.4	Other Contractual Expenses: Tolls, Fingerprinting, Mileage, Consultants	25,000	25,000	25,000		25,000			
A5510.421	Vehicle Insurance	19,350	20,000	20,000		20,000			
A5510.449	Mandated Driver Medical Examinations and Drug Testing	3,000	3,000	4,000		4,000			
A5510.464	Bus Repairs	1,000	1,000	1,000		1,000			
A5510.466	Bus Safety Education and State Mandated Certifications	1,000	1,000	1,500		1,500			
A5510.4	Total: Contractual	49,350	50,000	51,500		51,500		1,500	3.00%
	MATERIALS & SUPPLIES								
	General Office								
A5510.45	Vehicle Materials, Supplies, Hand Tools, Tires, Parts, Oil, Bus Parts	56,500	56,500	56,500		56,500			
A5510.451	Gasoline and Diesel	175,000	225,000	223,500		223,500			
A5510.45	TOTAL: MATERIALS AND SUPPLIES	231,500	281,500	280,000		280,000		-1,500	-0.53%
	replacement of radios and bus camera systems								
A5510.590	EQUIPMENT / DURABLE SUPPLIES	12,000	8,000	0			0	-8,000	-100.00%
	Orange County Transit								
A5540.4	TRANSPORTATION CONTRACT/DW	2,254,000	2,355,200	2,750,000		2,750,000		394,800	16.76%
	Transportation for the Extended School Year Program (Contractor)	60,000	60,000	30,000		30,000		-30,000	-50.00%
	Mandated transportation for pupils attending summer/Other schools or Reimbursed to Parents	25,000	25,000	25,000		25,000		0	0.00%
A5540.4 / 401	CONTRACT TRANSPORTATION SERVICES #2	2,339,000	2,440,200	2,805,000		2,805,000		364,800	14.95%
	Home-to-School: 20 Buses: 66 passenger								
	10 Vans: 20 passenger 5 Monitors								
A5599	TOTAL: PUPIL TRANSPORTATION	3,357,555	3,583,212	4,123,794	77,768	4,046,026	0	540,582	15.09%
	#2 NOTES: The District anticipates entering into a 5-year transportation contract, covering the 2024-25 through 2028-29 school years.								

BUDGET CODE		Adopted BUDGET 2022-2023	Adopted BUDGET 2023-2024	Proposed BUDGET 2024-2025	Administration 2024-2025	Instruction 2024-2025	Capital 2024-2025	BUDGET CHANGES	Percent Differences
	UNDISTRIBUTED								
	EMPLOYEE BENEFITS ##								
A9010.800	NYS EMPLOYEES' RETIREMENT	734,760	899,755	1,132,792	139,333	917,562	75,897	233,037	25.90%
A9020.800	NYS TEACHERS' RETIREMENT	2,434,244	2,584,228	2,310,234	284,159	1,871,290	154,786	-273,994	-10.60%
A9030.800	SOCIAL SECURITY AND MEDICARE	2,031,701	2,176,462	2,369,784	291,483	1,919,525	158,776	193,322	8.88%
A9040.800	WORKERS' COMPENSATION	149,000	156,450	160,000	19,680	129,600	10,720	3,550	2.27%
A9045.800	LIFE INSURANCE	10,000	10,000	15,000	1,845	12,150	1,005	5,000	50.00%
A9050.800	UNEMPLOYMENT INSURANCE	60,000	40,000	13,000	1,599	10,530	871	-27,000	-67.50%
A9060.800	HOSPITAL AND MEDICAL INSURANCE (Credit for Section 125 included.)	6,507,737	6,930,000	7,317,000	899,991	5,926,770	490,239	387,000	5.58%
A9070.800	UNION WELFARE BENEFITS (Welfare Trust Fund)	522,000	525,000	557,000	68,511	451,170	37,319	32,000	6.10%
A9098	TOTAL: Employee Benefits ##	12,449,442	13,321,895	13,874,810	1,706,602	11,238,596	929,612	552,915	4.15%
	## NOTES:								
	New York State sets the retirement contribution rates. Local school districts do not determine pension contribution rates.								
	NYS employees retirement system rate is projected to be 13.1% of payroll on average.								
	NYS teacher retirement contributions estimated at 10.02% of payroll are made by the district for member employees based on salaries earned between.								
	The employer FICA rate remains at 6.2%								
	The employer Medicare portion 1.45%								
	Compensation Plan. This is the premium determined by an independent actuarial firm based on salaries and loss experience. Eligible employees and retirees receive individual or family hospital and medical insurance. Premiums will increase 5.5% next year.								
	Eligible employees are provided with term life insurance at \$7,500; Indiv Contracts and PVAA are insured at varied amounts.								
	The Putnam Valley School District is self-insured through the Westchester Putnam School Cooperative Workers-experience includes 14 component districts. Compensation Plan. This is the premium determined by an independent actuarial firm based on salaries and loss experience. Eligible employees and retirees receive individual or family hospital and medical insurance. Premiums will increase 5.5% next year.								
	Employees contribute toward health premium costs.								
	Includes Health insurance coverage for retirees and medicare premium reimbursements.								
	Welfare Trust Fund benefit (Dental and Vision Plan) contributions of \$1,800 are made on behalf of each eligible employee.								

BUDGET CODE		Adopted BUDGET 2022-2023	Adopted BUDGET 2023-2024	Proposed BUDGET 2024-2025	Administration 2024-2025	Instruction 2024-2025	Capital 2024-2025	BUDGET CHANGES	Percent Differences
	DEBT SERVICE								
A9711.6	Serial Bonds - School Construction - Principal	685,000	670,000	655,000			655,000	-15,000	-2.24%
A9711.7	Serial Bonds - School Construction - Interest	194,250	160,000	126,500			126,500	-33,500	-20.94%
A9731.6	Bond Antic. Notes - School Construction - Principal	880,000	695,000	360,000			360,000	-335,000	-48.20%
A9731.7	Bond Antic. Notes - School Construction - Interest	266,200	466,125	903,167			903,167	437,042	93.76%
A9732.6	BAN Principal (Buses) (5 year-Annual Refinance)	120,000	219,122	114,611			114,611	-104,511	-47.70%
A9732.7	BAN Interest (Buses) (5 Year-Annual refinance)	180,721	8,546	6,858			6,858	-1,688	-19.75%
A9789.6	Energy Perf. Contract - Principal	120,000	431,401	444,343			444,343	12,942	3.00%
A9789.7	Energy Perf. Contract - Interest	9,000	166,611	152,077			152,077	-14,534	-8.72%
	Financing of equipment/Leases/ Installment Purchase Agreements								
9785.6	Backhoe-Snow removal and excavation (5 year finance)	21,776	21,820	0			0	-21,820	-100.00%
9785.6	Xerox Copiers (5 years) 29% non aidable	71,000	120,000	135,000			135,000	15,000	12.50%
9785.6	Laptop/Computer replacement Program K-12 (5 years -Annual refinance) 29% non-aidable	376,000	332,000	336,000			336,000	4,000	1.20%
A9898	TOTAL: Debt Service Total	2,923,947	3,290,625	3,233,556			3,233,556	-57,069	-1.73%
A 9901.95	TRANSFER SPECIAL AID FUND District Share of Extended School Year Program	90,000	90,000	95,000		95,000		5,000	5.56%
	INTERFUND TRANSFERS								
A9950.902	Transfer to Capital for Turf and Track			1,300,000			1,300,000	1,300,000	100.00%
A9950.902	Transfer to Capital for HS Roof \$1M	1,000,000	1,500,000	0			0	-1,500,000	-100.00%
A9950.902	MS Bathrooms \$175K	175,000	0	0			0		
A9950.902	Modular remodel \$200K	200,000	0	0			0		
A9950.902	Water Filtration ES \$100K	100,000	0	0			0		
A9950.902	Outdoor Learning Spaces \$150K	150,000	0	0			0		
A9950.902	Storage Loft \$25K	25,000	0	0			0		
A9950.902	Transfer to Capital Fund (Replacements for Classroom furniture/equipment DW)	50,000	0	0			0		
A9950.902	Transfer for Admin Modular Building Purchase (Lease ending after 5 years)	368,000	0	0			0		
	TOTAL : Interfund Transfer	2,158,000	1,590,000	1,395,000		95,000	1,300,000	-195,000	-12.26%
A9959	TOTAL: UNDISTRIBUTED	17,830,224	18,202,520	18,503,366	1,706,602	11,333,596	5,463,168	300,846	1.65%
A9999	TOTAL: GENERAL FUND	55,823,530	58,145,135	60,557,653	6,570,870.63	45,389,773.10	8,597,009.27	2,412,518	4.15%