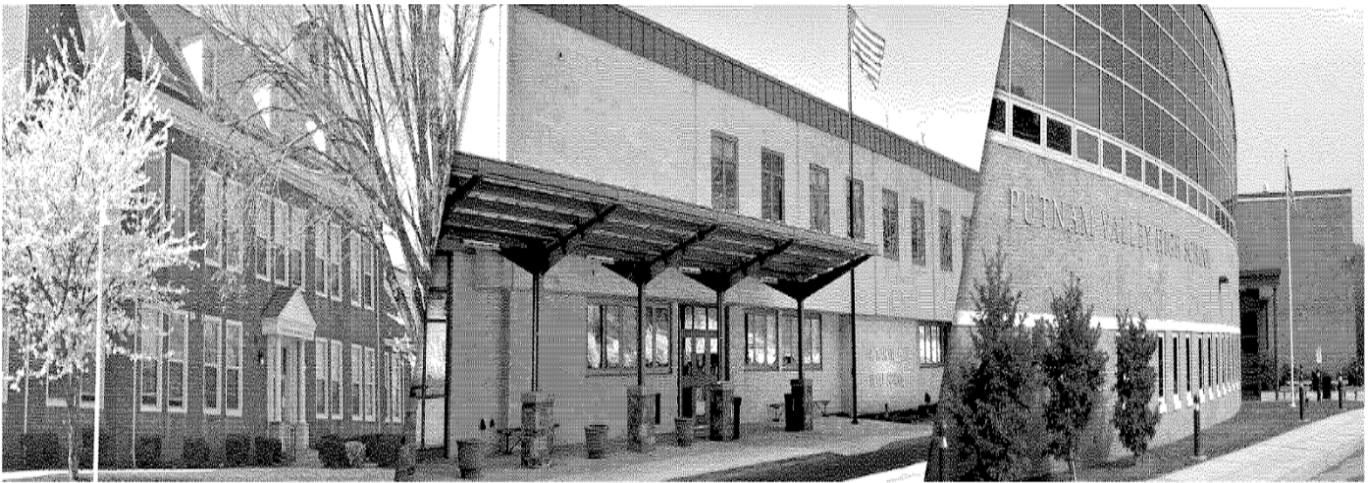


# Putnam Valley Central School District

Proposed Budget  
2023 - 2024



*Putnam Valley Elementary School*

*Putnam Valley Middle School*

*Putnam Valley High School*

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

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Revenue		Adopted BUDGET 2021-2022	Adopted BUDGET 2022-2023	Proposed BUDGET 2023-2024	Administration 2023-2024	Instruction 2023-2024	Capital 2023-2024	BUDGET CHANGES	Percent Differences
	GENERAL FUND REVENUES								
ACCOUNT CODE									
	Putnam Valley Central School District -Proposed Budget Summary 3 Year History								
		BUDGET 2021-2022	BUDGET 2022-2023	PROPOSED 2023-2024				BUDGET CHANGES	Percent Differences
	REVENUES								
	Appropriated Fund Balance	1,300,000	1,100,000	0				-1,100,000	-100.00%
	Real Property Tax Levy	38,755,967	39,334,859	40,300,000				965,141	2.45%
	Local Non-Tax Sources	1,521,000	1,520,000	2,185,159				665,159	43.76%
	State & Federal Sources	11,619,482	13,868,671	15,659,976				1,791,305	12.92%
	Total	53,196,449	55,823,530	58,145,135				2,321,605	4.16%
	EXPENDITURES	BUDGET 2021-2022	BUDGET 2022-2023	PROPOSED 2023-2024	Administration 2023-2024	Instruction 2023-2024	Capital 2023-2024	BUDGET CHANGES	Percent Differences
	GENERAL SUPPORT								
A1010 - A1060	Board of Education (District Clerk, Board materials, voting)	68,434	70,915	96,013	96,013			25,098	35.39%
A1240	Central Administration (Superintendent, District office	424,122	418,704	436,662	436,662			17,958	4.29%
A1310 - A1380	Finance (Business Office, Treasurer, M&S, Consultants, Bids & Advertising, Auditing Services)	727,867	748,831	802,368	802,368			53,537	7.15%
A1420 - A1480	Staff (Legal Services, Human Resources and Public Information)	312,078	343,662	381,386	381,386			37,724	10.98%
A1620 - A1680	Central Services (Facilities and Maintenance & Operations)	2,757,628	2,685,947	2,838,825	37,329		2,801,495	152,878	5.69%
A1910 - A1980	Special Items (Property and Liab Insurance ,School Assoc. Dues, BOCES Admin Costs)	661,630	682,737	720,500	586,033		134,467	37,763	5.53%
	Total	4,951,759	4,950,796	5,275,754	2,339,791	0	2,935,962	324,958	6.56%
	INSTRUCTION								
A2099	Instructional Improvement (Director of Learning, Pricipals, AP's, Photocpying, Postage, School Resorce Officers, Paper Genral Office Supplies, Professional Curriculum Development	2,070,701	2,150,843	2,311,531	2,152,704	158,827		160,688	7.47%
A2110	Teaching: Regular School (Teaching Salaries, Teaching Assistants, Substitutes, School Monitors, Tutors, BOCES related to Gen ED curriculum, Textbooks	14,841,047	14,677,786	15,472,359		15,472,359		794,573	5.41%
A2250	Special Apportionment Programs (Teaching Salaries, Teaching Assistants and Substitutes, BOCES Spec Education and related services)	7,306,879	7,392,715	7,613,302		7,613,302		220,587	2.98%
A2600	Instructional Media (Library and automated services, Computer Assisted Instruction, Laptops)	1,526,271	1,424,107	1,504,386		1,504,386		80,279	5.64%
A2800	Pupil Services (Guidance, Health Services, Pupil Personnel, Interscholastic Athletics)	3,895,853	4,039,504	4,182,073		4,182,073		142,569	3.53%
	Total	29,640,751	29,684,955	31,083,650	2,152,704	28,930,946	0	1,398,695	4.71%
	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	3,226,312	3,357,555	3,583,211	74,658	3,500,553	8,000	225,656	6.72%
	UNDISTRIBUTED								
A9010-70	Employee Benefits (Manadated Social Security, Health benefits, Workers Comp, Pension Contributions)	12,105,378	12,449,442	13,321,895	1,638,593	10,790,735	892,567	872,453	7.01%
A9901	Interfund Transfers ( 20% Extended School Year Costs) (Capital Fund)	95,000	2,158,000	1,590,000		90,000	1,500,000	-568,000	-26.32%
A9789	Debt Service (Principal and Interest payments on Construction Debt)	3,177,249	3,222,782	3,290,625	0	0	3,290,625	67,843	2.11%
	Total	3,272,249	5,380,782	4,880,625	0	90,000	4,790,625	-500,157	-9.30%
		18,603,939	21,187,779	21,785,731	1,713,251	14,381,288	5,691,192		
	TOTAL: GENERAL FUND	53,196,449	55,823,530	58,145,135	6,205,746	43,312,235	8,627,154	2,321,605	4.16%

Revenue		Adopted BUDGET 2021-2022	Adopted BUDGET 2022-2023	Proposed BUDGET 2023-2024	Administration 2023-2024	Instruction 2023-2024	Capital 2023-2024	BUDGET CHANGES	Percent Differences
	GENERAL FUND REVENUES								
ACCOUNT CODE									
1001	Real Property Taxes	38,755,967	39,334,859	40,300,000				965,141	2.45%
1090	Service Charges on Real Property Taxes	46,000	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%
1489	Field Rentals	0	0	0					
2230	Tuition: Other School Districts (Foster Care & Special Education Placements)	100,000	100,000	140,000				40,000	40.00%
	Total: Charges For Services	125,000	125,000	165,000				40,000	32.00%
	USE OF MONEY AND PROPERTY								
2401	Interest And Earnings	25,000	25,000	100,000				75,000	300.00%
2410 & 2412	Rental Of Real Property:								
	Total: Use Of Money & Property	25,000	25,000	100,000				75,000	300.00%
	MISCELLANEOUS								
2680/2701	Insurance Recoveries/Refund Prior Yr. BOCES	100,000	100,000	100,000				0	0.00%
2703/2705	Refunds of Prior Year Expenditures-Other	150,000	150,000	150,000				0	0.00%
2770	Other Unclassified Revenue: ERATES	75,000	75,000	75,000				0	0.00%
	Total: Miscellaneous	325,000	325,000	325,000				0	0.00%
	STATE SOURCES								
3101	General Formula Aid/Excess Cost Aid/Expense Based Aids	10,133,927	12,567,555	14,135,490				1,567,935	12.48%
3103	Boces Aid	1,325,621	1,142,768	1,376,587				233,819	20.46%
3262	Instructional Materials Aid	159,934	158,348	147,899				-10,449	-6.60%
3104/3289	Homeless and Chapter 44/721/66	0	0	0					
	Total: State Sources	11,619,482	13,868,671	15,659,976				1,791,305	12.92%
	* GENERAL FUND REVENUES	50,896,449	53,723,530	56,594,976				2,871,446	5.34%
	INTERFUND TRANSFERS								
	Transfer from Debt Service (remain bal retired project)			50,159					
5059	Transfer from Debt Service (offset line #1475) \$1.5M Roof Repiar and Replacement	1,000,000	1,000,000	1,500,000					
	Total:Interfund Transfers	1,000,000	1,000,000	1,550,159				550,159	55.02%
	** SUBTOTAL:								
	** GENERAL FUND REVENUES	51,896,449	54,723,530	58,145,135				3,421,605	6.25%
	APPROPRIATED RESERVES								
599	Appropriated Fund Balance	800,000	800,000	0				-800,000	-100.00%
	Appropriation of Reserve For Retirement Contribution	250,000	300,000	0				-300,000	-100.00%
	Appropriation of Liability Reserve (Section 1709 Ed.Law)	0	0	0					
	Appropriation of EBALR	250,000	0	0				0	
	Appropriation of Tax Certiorari Reserve	0	0	0					
	*** GRAND TOTAL:	1,300,000	1,100,000	0				-1,100,000	-100.00%
	*** GENERAL FUND REVENUES	53,196,449	55,823,530	58,145,135				2,321,605	4.16%
	GENERAL FUND REVENUES								
	STATE SOURCES: STATE AID DETAIL	Estimated Legislative Budget	Estimated Legislative Budget						
	Aid Summary								
	Basic Formula and Foundation Aid	5,685,804	7,507,275	8,783,937				1,276,662	17.01%
	State Aid Adjustments	0							
	Universal Pre-Kindergarten		172,800	410,400					
	Special Chapter /Homeless Aid	0	0	0					
	Building Aid	1,241,310	1,538,058	1,658,187				120,129	7.81%
	Transportation Aid	1,851,347	1,819,247	2,215,680				396,433	21.79%
	High Cost Aid, Public & Private School Excess Cost Aids	598,661	604,614	462,125				-142,489	-23.57%
	Instructional Materials Aid	151,176	158,348	147,899				-10,449	-6.60%
	High Tax Aid	925,561	925,561	925,561					
	Boces Services Aid (Net of Aid Adjustment Due to BOCES Refunds)	1,165,623	1,142,768	1,376,587				233,819	20.46%
	BOCES aid adjustment	0	0	0					
	Sub-Total: State Sources	11,619,482	13,868,671	15,980,376					
	TOTAL: STATE SOURCES	11,619,482	13,868,671	15,980,376				2,111,705	15.23%

Revenue		Adopted BUDGET 2021-2022	Adopted BUDGET 2022-2023	Proposed BUDGET 2023-2024	Administration 2023-2024	Instruction 2023-2024	Capital 2023-2024	BUDGET CHANGES	Percent Differences
	GENERAL FUND REVENUES								
ACCOUNT CODE									
	GENERAL SUPPORT								
A1010	BOARD OF EDUCATION								
A1010.4	CONTRACTUAL EXPENSES	4,674	5,000	5,000	5,000				
	Mandated Training Workshops, Postage, Printing, & Miscellaneous Expenses								
	MATERIALS & SUPPLIES								
A1010.45	General Office Supplies	3,637	3,700	3,700	3,700				
A1010.49	BOCES Services (Board Docs/ Election management Services)	19,342	21,000	40,000	40,000				
A1010***	Total: Board of Education	27,653	29,700	48,700	48,700			19,000	63.97%
A1040	DISTRICT CLERK								
A1040.16	District Clerk Salary	14,765	15,215	13,813	13,813			-1,402	-9.21%
	BOE Meeting Videographer								
A1040.45	Material & Supplies; Postage	1,000	1,000	6,000	6,000			5,000	500.00%
A1040***	Total: District Clerk	15,765	16,215	19,813	19,813			3,598	22.19%
A1060	DISTRICT MEETINGS Videographer & Election Workers								
A1060.16	Non-Instructional Salaries	9,000	9,000	9,000	9,000			0	0.00%
	CONTRACTUAL EXPENSES								
A1060.4	Legal Advertisements, Printing, etc.	5,000	5,000	5,000	5,000				
	Voting Expenses	5,316	5,200	5,500	5,500				
	Election Staff	1,700	1,800	2,000	2,000				
A1060.4	Total: Contractual	12,016	12,000	12,500	12,500			500	4.17%
A1060.45	Materials & Supplies	4,000	4,000	6,000	6,000			2,000	50.00%
A1060***	Total: District Meetings	25,016	25,000	27,500	27,500			2,500	10.00%
A1099	TOTAL: BOARD OF EDUCATION	68,434	70,915	96,013	96,013			25,098	35.39%
	CENTRAL ADMINISTRATION								
A1240	CHIEF SCHOOL ADMINISTRATOR								
	SALARIES: INSTRUCTIONAL								
A1240.157	Superintendent of Schools	248,000	261,933	279,433	279,433			17,500	6.68%
	Vacation Pay and Travel Expense								
	SALARIES: NON-INSTRUCTIONAL (MB 1.0) (DL .5)								
A1240.16	Secretarial / Clerical( 2.0 FTE 2-21-22) ( 2022-23 1.5 FTE)	156,122	131,771	135,229	135,229			3,458	2.62%
	Includes Overtime / Substitutes								
	CONTRACTUAL EXPENSES: Includes expenses such as								
	Conferences, Workshops & In-District Travel	10,000	15,000	12,000	12,000				
	Association Dues & Memberships								
	Consultants								
	Equipment Repair and Service Contracts								
A1240.4	Total: Contractual	10,000	15,000	12,000	12,000			-3,000	-20.00%
A1240.45	MATERIALS & SUPPLIES	10,000	10,000	10,000	10,000			0	0.00%
A1299	TOTAL: CENTRAL ADMINISTRATION	424,122	418,704	436,662	436,662			17,958	4.29%

Revenue		Adopted BUDGET 2021-2022	Adopted BUDGET 2022-2023	Proposed BUDGET 2023-2024	Administration 2023-2024	Instruction 2023-2024	Capital 2023-2024	BUDGET CHANGES	Percent Differences
	GENERAL FUND REVENUES								
ACCOUNT CODE									
	FINANCE								
A1310	BUSINESS ADMINISTRATION								
	SALARIES:								
A1310.16	Payroll, Accounts Payable, Accountant / Clerical (5.0 FTE)	267,363	266,570	273,529	273,529			6,959	2.61%
A1310.4	CONTRACTUAL EXPENSES: Includes expenses such as: Advertising, TPA for tax exempt annuities, financial advisor Conferences, Workshops, In-District Mileage Professional Association Memberships Consultant Programmer Services Equipment Repair	4,500	4,500	5,000	5,000			500	11.11%
A1310.45	MATERIALS & SUPPLIES	10,000	10,000	8,000	8,000			-2,000	-20.00%
	BOCES SERVICES								
	Questar (Coser 605)	3,660	3,806	4,000	4,000				
	Finance Manager (Coser 611.45) and ACA Services	19,500	22,226	23,115	23,115				
A1310.490	Total: Contractual/BOCES	27,660	30,532	27,115	27,115			-3,417	-11.19%
A1310***	TOTAL: Business Administration	305,023	307,102	313,644	313,644			6,542	2.13%
A1320	AUDITING								
A1320.160	SALARIES: Internal Claims Auditor								
A1320.4	CONTRACTUAL EXPENSES: External & Internal Auditing Services	75,000	78,000	75,000	75,000				
A1320***	Total: Auditing	75,000	78,000	75,000	75,000			-3,000	-3.85%
A1325.16	Treasurer & Business Department	163,591	169,863	209,000	209,000				
A1325.4	CONTRACTUAL EXPENSES: Includes Advertising, , Equipment Repair, Budget Newsletter Mileage & meeting Expenses, auditing services	18,837	12,837	14,000	14,000				
A1325.45	MATERIALS & SUPPLIES	3,911	9,000	5,000	5,000				
A1325.49	Forecast Five (transparency reporting/Budget and Expenditures by Location) State C	18,720	19,469	19,469	19,469				
A1325***	TOTAL: Treasurer	205,059	211,169	247,469	247,469			36,300	17.19%
A1330	TAX COLLECTION								
A1330.160	Salaries: Tax Collector /Accountant	112,252	112,160	124,255	124,255				
A1330.4	CONTRACTUAL EXPENSES: Includes Putnam County Real Property Tax Services Postage Tax Collection Software Updates	12,185	12,000	12,000	12,000				
A1330.45	MATERIALS & SUPPLIES	3,348	3,400	5,000	5,000				
A1330***	TOTAL: Tax Collection	127,785	127,560	141,255	141,255			13,695	10.74%
A1380.4	FISCAL AGENT FEES (Capital project analysis and aid projections/ annual financing)	15,000	25,000	25,000	25,000			0	0.00%
A1399	TOTAL: FINANCE #4	727,867	748,831	802,368	802,368			53,537	7.15%
	#4 NOTES: FINANCE encompasses Business Administration, Auditing, Treasurer, and Tax Collector functions.								

Revenue		Adopted BUDGET 2021-2022	Adopted BUDGET 2022-2023	Proposed BUDGET 2023-2024	Administration 2023-2024	Instruction 2023-2024	Capital 2023-2024	BUDGET CHANGES	Percent Differences
	GENERAL FUND REVENUES								
ACCOUNT CODE									
A1400									
A1420	LEGAL								
	CONTRACTUAL EXPENSES								
A1420.4	General Counsel Services	90,695	95,000	95,000	95,000				
	Litigation								
A1420***	Total: Legal	90,695	95,000	95,000	95,000			0	0.00%
A1430	PERSONNEL								
A1430.15	Assistant Superintendent (.50 FTE) vacation,longevity	105,543	106,800	108,876	108,876			2,076	1.94%
A1430.16	Office Asst./ Includes Overtime & Substitutes 1.0 FTE) (DL) (SC)	34,065	53,555	54,511	54,511			956	1.78%
A1430.4**	CONTRACTUAL EXPENSES	2,893	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 (cos	10,037	10,050	10,500	10,500				
602	Contract Analysis Service/Labor Negotiations/Recruitment (OLAS)/On-Boarding	3,174	3,175	13,300	13,300				
611	Frontline	12,240	14,916	15,500	15,500				
611	Finance Manager/Board Docs (Citrix Server Maintenance)	19,500	22,226	23,131	23,131				
A1430.49	Total: BOCES	44,951	50,367	62,431	62,431			12,064	23.95%
A1430***	Total: Personnel	187,452	213,722	228,818	228,818			15,096	7.06%
	#1 NOTES: Most Services through BOCES are eligible for BOCES Aid								
BUDGET	STAFF								
A1480	PUBLIC INFORMATION AND SERVICES								
A1480.16	Clerical (.75 FTE)	32,520	33,940	56,568	56,568			22,628	66.67%
A1480.4	CONTRACTUAL SERVICES	1,411	1,000	1,000	1,000			0	0.00%
A1480***	Total: Public Information and Services	33,931	34,940	57,568	57,568			22,628	64.76%
A1499	TOTAL: STAFF #3	312,078	343,662	381,386	381,386			37,724	10.98%
	#3 NOTES: The STAFF functions include expenditures for attorney services, personnel administration, and public information services.								

Revenue		Adopted BUDGET 2021-2022	Adopted BUDGET 2022-2023	Proposed BUDGET 2023-2024	Administration 2023-2024	Instruction 2023-2024	Capital 2023-2024	BUDGET CHANGES	Percent Differences
	GENERAL FUND REVENUES								
ACCOUNT CODE									
A1600	CENTRAL SERVICES								
A1620	OPERATION OF PLANT								
A1620.165	Dir. of Facilities, Transportation #1 (.25)	31,914	33,725	37,329			37,329	37,329	100.00%
	Operations Office Clerical (1.5 FTE) incl. OT	97,348	91,000	81,905			81,905	-9,095	-9.99%
A1620.164	SALARIES: Custodians / Cleaners/incl. Longevity								
	High School (5.0 FTE)/Custodial Worker	234,105	244,050	228,149			228,149	-15,901	-6.52%
	Middle School (3.0 FTE)	159,741	169,265	196,407			196,407	27,142	16.04%
	Elementary School (5.00 FTE) includes BO/Dist/Trans	275,956	285,525	295,993			295,993	10,468	3.67%
	Grounds Keeping (District Wide 3.0 FTE)	176,287	179,253	185,181			185,181	5,928	3.31%
	Summer Workers								
A1620.168	Overtime: Contractors,Sports,Special Events,Special Projects, outside groups reim to district.								
	(codes:9902/9904/9923/9941/9951/9942)	51,808	33,395	39,318			39,318	5,923	17.74%
	Overtime for Reg Cleaning/Groundskeep/bldg. ck/(codes: 9926/9927/9928/9947/990	20,735	18,000	4,239			4,239	-13,761	-76.45%
	Night Differential (code: 9925)	11,000	11,000	9,588			9,588		
	Summer Work (code: 9909)	20,805	21,000	22,498			22,498	1,498	7.13%
	Snow and Ice Removal (code: 9901)	6,530	6,400	11,874			11,874	5,474	85.52%
	Sick/Security checks (code: 9903/9905)	15,214	14,800	10,287			10,287	-4,513	-30.49%
A1620.169	Substitutes: Vacation (code: 9917/9918/9960/9945,9946)	68,669	70,000	85,078			85,078	15,078	21.54%
A1620.16*	Total: Non Instructional Salaries	1,170,112	1,177,413	1,207,847			1,207,847	30,434	2.58%
	#1 NOTES: The salary of the Director of Facilities,Transportation and Operations & Maintenance								
	#3 NOTES: All custodial overtime incurred by outside groups is reimbursed to the district.								
A1620.200	EQUIPMENT	100,000	0	50,000			50,000	50,000	100.00%
A1620.4	CONTRACTUAL EXPENSES								
400	General Contractual	15,000	19,250	19,250			19,250		
441	Electric (NYSEG)	230,000	261,500	300,000			300,000		
442	Telephones (Includes VOIP service that was on TECH budget)	20,000	33,000	33,000			33,000		
443	Insurance Appraisal Updates/architect	4,000	4,000	4,000			4,000		
444	Fuel Oil - Heating Oil Elementary School Only	60,000	60,000	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 Goethermal energy as well								
445	Water and Sewer Charges; Water Testing/Taxes	103,000	105,220	105,000			105,000		
	CENTRAL SERVICES								
	OPERATION OF PLANT								
446	Propane Gas/ Wellness Center Added /Trans	60,000	50,000	35,000			35,000		
447	Safety Compliance:	15,000	15,000	70,000			70,000		
	Fire and Safety Inspections Water testing mandates 15K								
	Upkeep of Carbon system at the ES								
448	Rubbish Removal	50,000	52,700	52,700			52,700		
A1620.4	TOTAL: CONTRACTUAL EXPENSES	557,000	600,670	718,950			718,950	118,280	19.69%
A1620.45	MATERIALS & SUPPLIES	90,000	90,000	90,000			90,000	0	0.00%
	Building Supplies such as floor care products, cleaning materials, and sanitation supplies; paper products, and uniforms.								
COSER #									
490	BOCES SERVICES								
-6121	Intellipath Regional Telephone Service	36,000	38,938	11,000			11,000		
-6113	Connect-Ed	3,100	3,353	3,100			3,100		
-6282	School Dude	10,000	10,816	11,069			11,069		
A1620.49	Total:BOCES	49,100	53,107	25,169			25,169	-27,938	-52.61%
A1620	TOTAL: Operation of Plant	1,966,212	1,921,190	2,091,966			2,091,966		

Revenue		Adopted BUDGET 2021-2022	Adopted BUDGET 2022-2023	Proposed BUDGET 2023-2024	Administration 2023-2024	Instruction 2023-2024	Capital 2023-2024	BUDGET CHANGES	Percent Differences
	GENERAL FUND REVENUES								
ACCOUNT CODE									
	CENTRAL SERVICES								
A1621	MAINTENANCE OF PLANT								
A1621.164	SALARIES: NON-INSTRUCTIONAL (.25)	31,914	33,725	37,329	37,329			3,604	10.69%
	High School / Middle School Campus (1.0 FTE)	85,432	86,677	89,238			89,238	2,561	2.95%
	Elementary School Campus (1.0 FTE)	83,429	86,050	88,148			88,148	2,098	2.44%
A1621.16	Overtime (inclement weather, outside groups, sick coverage, summer, spec.projects)	25,000	17,105	20,144			20,144	3,039	17.76%
A1621.16	Total: Non Instructional Salaries	225,775	223,557	234,859	37,329		197,530	11,302	5.06%
A1621.4	General Contractual	40,000	40,000	40,000			40,000	0	0.00%
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	25,000			25,000		0.00%
432	Upkeep of HVAC / Heat (includes plan for heat pump replacements)	202,000	215,000	195,000			195,000	-20,000	-9.30%
433	Upkeep of Plumbing	15,000	15,000	15,000			15,000	0	0.00%
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	2,500	16,500	16,500			16,500	0	0.00%
437	Upkeep of Buildings	40,000	40,000	40,000			40,000	0	0.00%
438	Upkeep of Electrical	15,000	16,700	7,500			7,500	-9,200	-55.09%
430 / 464 / 465	Upkeep of Equipment: Includes Equipment Maintenance Contracts	45,000	45,000	45,000			45,000	0	0.00%
468	Special projects (District Wide incl. Athletics) New facilities needs ES, Wellness, MS Cafeteria, Performing Arts /Additional work needed to complete MS Bathrooms	50,000	50,000	50,000			50,000	0	0.00%
A1621.4	TOTAL: CONTRACTUAL EXPENSES	442,500	471,200	442,000			442,000	-29,200	-6.20%
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.								
A1621.469	BUILDING LEASE-MODULAR BUILDING- Year 5 of 5 (Administrative Offices)	56,100	0	0			0		
A1621.490	BOCES- Security Contract	22,041	25,000	25,000			25,000	0	0.00%
A1621***	TOTAL: Maintenance of Plant	791,416	764,757	746,859			709,530	-17,898	-2.34%
A1699	TOTAL: CENTRAL SERVICES #1	2,757,628	2,685,947	2,838,825	37,329		2,801,495	152,878	5.69%
	#1 NOTES: CENTRAL SERVICES include both Operations and Maintenance functions.								

Revenue		Adopted BUDGET 2021-2022	Adopted BUDGET 2022-2023	Proposed BUDGET 2023-2024	Administration 2023-2024	Instruction 2023-2024	Capital 2023-2024	BUDGET CHANGES	Percent Differences
	GENERAL FUND REVENUES								
ACCOUNT CODE									
	SPECIAL ITEMS								
	CONTRACTUAL EXPENSES								
A1910.4	Unallocated Insurance	211,457	225,000	225,000	225,000				
	Property & Liability Insurance	211,457	225,000	225,000	225,000			0	0.00%
A1920.4	School Association Dues	19,500	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	50,000	55,000	55,000				
0010 / 0021	Administrative Charge	252,460	256,330	281,033	281,033				
A1983.49	BOCES Capital Budget	28,213	26,407	34,467	0		34,467		
		330,673	332,737	370,500	336,033		34,467		
A1998	TOTAL: SPECIAL ITEMS	661,630	682,737	720,500	586,033		134,467	37,763	5.53%
A1999	TOTAL: GENERAL SUPPORT #2	4,951,759	4,950,796	5,275,754	2,339,791	0	2,935,962	324,958	6.56%
	#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. 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.								

Revenue		Adopted BUDGET 2021-2022	Adopted BUDGET 2022-2023	Proposed BUDGET 2023-2024	Administration 2023-2024	Instruction 2023-2024	Capital 2023-2024	BUDGET CHANGES	Percent Differences
	GENERAL FUND REVENUES								
ACCOUNT CODE									
	INSTRUCTION								
	ADMINISTRATION AND IMPROVEMENT								
A2020	SUPERVISION								
A2010.15	Director of Curriculum	179,027	173,910	181,114	181,114			7,204	4.14%
A2020.157	High School Principal	185,317	192,930	173,400	173,400			-19,530	-10.12%
	Assistant High School Principal	148,413	152,417	149,279	149,279			-3,138	-2.06%
	Middle School Principal	166,259	176,709	180,749	180,749			4,040	2.29%
	Middle School Assistant Principal	142,800	146,712	137,363	137,363			-9,350	-6.37%
	Elementary School Principal	183,613	189,149	192,389	192,389			3,240	1.71%
	Elementary School Assistant Principal	134,921	142,450	144,943	144,943			2,493	1.75%
A2020.157	Salaries: Other Compensation	23,908	33,346	38,375	38,375			5,029	15.08%
A2020.15	TOTAL: INSTRUCTIONAL SALARIES	1,164,258	1,207,623	1,197,611	1,197,611			-10,012	-0.83%
	SALARIES: NON-INSTRUCTIONAL								
A2020.160	School Office Clerical: HS, MS, ES 9 FTE (HS 3.0/MS 3.0/ES 3.0)	457,632	467,220	494,974	494,974				
A2020.169	Clerical Overtime / Substitutes / Receiving/SA Treasurer (2.0)	27,811	26,500	18,798	18,798				
A2020.16	TOTAL: NON INSTRUCTIONAL SALARIES	485,443	493,720	513,772	513,772			20,052	4.06%
	CONTRACTUAL EXPENSES								
400	Photocopying			34,320	34,320				
413	District Wide Contractual Expense: School Communications, Postage & Printing,	25,000	30,000	45,000	45,000			15,000	50.00%
412	Teacher Recruitment, Advertising, etc.								
410	School Resource Officer: 1.0 FTE; Special Patrol Officer 1.0 FTE, Evening Security &	160,000	160,000	270,000	270,000			110,000	68.75%
A2020.4	High School: General Contractual Expenses Includes Graduation rentals	2,500	23,000	23,000	23,000				
	Middle School: General Contractual Expenses								
	Elementary School: General Contractual Expenses	3,000	6,000	6,000	6,000				
	District Wide: General Contractual Expenses	0	5,000	5,000	5,000				
A2020.4	Total: Contractual	190,500	224,000	383,320	383,320			159,320	71.13%
A2020.45	MATERIALS & SUPPLIES								
	HS graduation supplies, report cards, paper, general office supplies, etc	20,000	5,000	5,000	5,000			0	0.00%
	MS paper, general office supplies, etc.	10,000	10,000	10,000	10,000				
	ES paper, general office supplies, etc.	1,000	1,000	1,000	1,000				
A2020.45	Total: Materials & Supplies	31,000	16,000	16,000	16,000			0	0.00%
A2020.49	Maintenance Contract for copiers (formerly paid thru CBS)	42,000	42,000	42,000	42,000			0	0.00%
A2020***	TOTAL: Supervision	1,913,201	1,983,343	2,152,704	2,152,704			169,361	8.54%
A2070	INSTRUCTIONAL IMPROVEMENT CURRICULUM DEVELOPMENT								
A2070.159	SALARIES: INSTRUCTIONAL								
	Curriculum Development	75,000	85,000	75,321		75,321		-9,679	-11.39%
	Teachers Workshops/Conferences/Professional Development (Summer)								
	Includes:								
403	Staff Development Courses								
	Manhattanville Internships (Used Federal Grant to support this prior to 2017-18)	20,000	20,000	10,000		10,000		-10,000	-50.00%
415	Travel & Conferences			12,679		12,679			
446	Consultants			14,000		14,000			
A2070.400-3000	Teaching Assistants Professional Development	5,000	5,000	4,000		4,000		-1,000	-20.00%
A2070.4	CONTRACTUAL EXPENSES #1	0	0	40,679		40,679		40,679	100.00%
A2070.45	MATERIALS & SUPPLIES	2,000	2,500	8,227		8,227		5,727	229.08%
A2070.490	BOCES SERVICES #2								
5040	Consultant Services; Staff Development (New Curriculum)	50,000	50,000	29,600		29,600		-20,400	-40.80%
5120	Teacher Center	5,500	5,000	5,000		5,000		0	0.00%
A2070.49	Total: Professional Development Boces	55,500	55,000	34,600		34,600		-20,400	-37.09%
A2070***	TOTAL: Curriculum Development	157,500	167,500	158,827		158,827		-8,673	-5.18%
	#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	2,070,701	2,150,843	2,311,531	2,152,704	158,827		160,688	7.47%
	NOTE: ADMINISTRATION AND IMPROVEMENT includes the Curriculum Development and School Supervision functions.								

Revenue		Adopted BUDGET 2021-2022	Adopted BUDGET 2022-2023	Proposed BUDGET 2023-2024	Administration 2023-2024	Instruction 2023-2024	Capital 2023-2024	BUDGET CHANGES	Percent Differences
	GENERAL FUND REVENUES								
ACCOUNT CODE									
	TEACHING - REGULAR SCHOOL #1								
A2110									
	INSTRUCTIONAL SALARIES (includes previous attained graduate credits, in-service credits, National Cert. and longevity)								
A2110.10	Pre-Kindergarten	0	172,800	0		0		-172,800	-100.00%
A2110.120	Full Day Kindergarten Teachers	636,968	663,564	673,165		673,165		9,601	1.45%
A2110.121-124	Elementary School Teachers: 1 - 4	2,585,373	2,744,131	2,959,256		2,959,256		215,125	7.84%
A2110.125-138	Middle School Teachers: 5 - 8	3,636,051	3,259,542	3,535,321		3,535,321		275,779	8.46%
A2110.139	High School Teachers: 9 - 12	4,805,150	4,572,001	4,787,541		4,787,541		215,540	4.71%
	Additional District Wide Assignments/leaves of absence stimulus	288,360	0	0		0			
	FTE's include Proposed Initiatives plus current FTE	11,951,902	11,412,038	11,955,283		11,955,283		543,245	4.76%
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	175,000	193,929		193,929		18,929	10.82%
153 / 154	District Wide: Extended Term Leaves and Daily Substitutes								
A2110.15	Additional Instructional Salary Provisions: Includes; Leadership Positions, (Advisory/Ex-curr. Roles)	110,000	110,000	121,281		121,281		11,281	10.26%
A2110.15	Committee Assignments, Test Proctors, etc., IB Coordination								
A2110.15	Post-Pandemic-Additional Instructional Support Positions/AIS support //Summer Sup								
A2110.15	Total: Instructional Salaries	12,261,902	11,722,038	12,295,493		12,295,493		573,455	4.89%
A2110.161	Teacher Aides (3.4 FTE) ( 21-22 2.5FTE) (2022-23 4.0 FTE) (2023-24 4.0FTE)	90,403	144,901	153,044		153,044			
A2110.161	Subs for TA's/ Holiday Pay and Conference Days/K Orientation	20,000	23,789	19,441		19,441			
	SCIENCE LAB AID ES			67,919		67,919			
	NON-INSTRUCTIONAL SALARIES								
A2110.165	Theater Manager ( 1 FTE)	49,757	54,144	54,267		54,267			
A2110.167	Lunch and Campus Monitors:(PT ES-, MS-, HS- Lunch) (HS 3.0 & MS 2.0 FT Camp HOLIDAY PAY	326,886	280,308	378,657		378,657			
A2110.169	Substitute School Monitors/ Conference Days/K Orientation	25,014	18,478	9,311		9,311			
A2110.170	Gen Education Teach. Asst. ES/MS/HS (8.6 FTE)	210,486	355,400	301,101		301,101			
A2110	Total: Non Instructional Salaries	722,546	877,020	983,739		983,739		106,719	12.17%
	TEACHING - REGULAR SCHOOL CONTRACTUAL EXPENSES								
A2110.400	HS /Professional Dev. Travel & Conference	5,000	5,000	5,000		5,000			
A2110.400	HS / Curr. Training, Conferences, Workshops,Testing	66,150	69,150	97,000		97,000			
A2110.400	MS /Professional Dev. Travel &Conference	10,000	10,000	6,000		6,000			
A2110.400	MS /Training, Conferences, Workshops and Testing			20,000		20,000			
A2110.400	Elementary School/Profess Dev. Travel & Conference	4,000	4,000	4,000		4,000			
A2110.420	School Interconnect (Bestweb)	38,000	39,520	40,000		40,000			
A2110.423	Student Accident Insurance	30,000	30,000	30,000		30,000			
A2110.424	Tech Support for Smart Board/Epilog Laser/Powerschool	750	780	780		780			
A2110.424	Student Information Systems: Annual License/Powerschool (switched to BOCES)	25,500	26,520	20,700		20,700			
A2110.460	School District Disaster Recovery	6,600	8,500	10,000		10,000			
A2110.4	Total: Contractual	186,000	193,470	233,480		233,480		40,010	20.68%
A2110.45	MATERIALS & SUPPLIES #3								
1	High School	67,500	90,100	74,100		74,100			
2	Middle School	66,500	66,500	66,500		66,500			
3	Elementary School	58,600	60,000	70,000		70,000			
20	District Testing Materials	7,000	7,000	7,000		7,000			
20	District Curriculum Supplies	8,000	8,000	8,000		8,000			
20	District Instructional Materials (MS/HS classroom) /Furniture	32,000	32,000	32,000		32,000			
A2110.45	Total: Materials & Supplies	239,600	263,600	257,600		257,600		-6,000	-2.28%
	#3 NOTES: Materials and Supplies are for basic classroom supplies such as paper, markers, pencils, pens, etc. as well as supplies for special areas such as art, music, science, math, and physical education.								
	TUITIONS:								
472	Homebound / Hospitalized / Tutors	30,000	30,000	40,000		40,000			
473	Foster Tuitions	125,000	150,000	150,000		150,000			
A2110.47	Total: Tuitions	155,000	180,000	190,000		190,000		10,000	5.56%
	TEACHING - REGULAR SCHOOL								
A2110.48	TEXTBOOKS #1								
1	High School (includes texts for all programs)	25,000	35,000	20,000		20,000			
2	Middle School	35,000	35,000	35,000		35,000			
3	Elementary School	40,000	45,000	50,000		50,000			
		0	0						
A2110.482-20	Non-Public Schools (DW)	8,000	8,000	8,000		8,000			
A2110.48	Total: Textbooks	108,000	123,000	113,000		113,000		-10,000	-8.13%
	#1 NOTES: Textbook expenditures are offset by Textbook Aid at \$58.25 per resident pupil.								

Revenue		Adopted BUDGET	Adopted BUDGET	Proposed BUDGET	Administration	Instruction	Capital	BUDGET CHANGES	Percent Differences
		2021-2022	2022-2023	2023-2024	2023-2024	2023-2024	2023-2024		
	GENERAL FUND REVENUES								
ACCOUNT CODE									
(Coser #)	BOCES SERVICES-General Education								
A2110.490									
A2280.490	High School TECH CENTER Courses: (50) 3 year avg.	545,216	609,517	675,000		675,000			
-430	RAHS (gen Ed Students) 1	47,000	50,000	0		0			
-523	College Conference	10,455	10,455	0		0			
-471	E-Learning/Mandarin BOCES Teaching Asst.	95,390	95,000	50,000		50,000			
-572	O/U BOCES (grad Point for Mandarin)	5,000	2,500	0		0			
-477	Arts in Education (in py recorded in A2850)	75,850	75,850	76,000		76,000			
	TSTT (Today's students Tomorrow Teachers)		45,500	45,500		45,500			
-504	August Regents	7,737	8,000	8,000		8,000			
-5420	Science 21 Curriculum Training	18,029	15,000	14,000		14,000			
-522	Science 21 Instructional Materials & Kits	15,160	15,000	14,000		14,000			
-5060	Destination Imagination/Young Authors	3,137	3,000	0		0			
-626	Recruitment and Certification Services	4,705	5,000	5,000		5,000			
-4065	Environmental Education; Non-participant maintenance charge	15,683	15,750	16,000		16,000			
-444	Schoolology	4,800	4,992	5,000		5,000			
Removed	Laminating, Graphics, Copying Services (new contracts)								
-611	Finance Manager Support	19,552	20,334	20,334		20,334			
-510	Server & Hardware Maintenance & Licensing Renewals/Project Mngmt/CISCO/Data	122,205	124,445	168,000		168,000			
(574/575)	Model Schools	89,000	126,302	157,000		157,000			
	(Rennaisance, Achieve 3000, Brain POP,Castle,iReady, IXL,Kami,MAD-Learn, Music First, NewsELA,Teq-Smart,We Video, Wixie, Passport for good, Ed Puzzle,Formative,)								
-611	Test Scoring	31,200	32,448	32,448		32,448			
-611	Disaster Recovery	10,400	10,816	10,816		10,816			
-611	Data Warehousing	9,000	9,203	9,453		9,453			
-510	Impero	17,160	17,846	17,846		17,846			
Removed	Powerschool includes special reports Moved to (A2110.424/A2630.490)	0	0	0		0			
		0	0	0		0			
-510	Adobe Renewal	5,200	5,200	4,900		4,900			
-611	State Reporting, State Data Validation, State Data Collection, SIS Support	16,120	16,500	19,750		19,750			
A2110.49	Total: Boces Services	1,167,999	1,318,658	1,349,047		1,349,047		30,389	2.30%
A2330.4	Dutchess Community College Credit Courses	0	0	50,000		50,000			
A2110***	TOTAL: TEACHING REGULAR SCHOOL	14,841,047	14,677,786	15,472,359		15,472,359		794,573	5.41%
	#2 NOTES: Services through BOCES are eligible for BOCES Aid								
	Higher health Premium costs have driven up the cost for BOCES								

Revenue		Adopted BUDGET 2021-2022	Adopted BUDGET 2022-2023	Proposed BUDGET 2023-2024	Administration 2023-2024	Instruction 2023-2024	Capital 2023-2024	BUDGET CHANGES	Percent Differences
	GENERAL FUND REVENUES								
ACCOUNT CODE									
	<u>SPECIAL APPORTIONMENT PROGRAMS</u>								
A2250	PUPILS WITH HANDICAPPING CONDITIONS								
A2250.12-14	SALARIES: INSTRUCTIONAL: Teacher Salaries (25.FTE)	2,697,193	2,800,201	2,760,361		2,760,361			
A2250.15	Preps, CSE Work, Proctors, Orientation, Subs, SE Testing	50,000	68,000	45,646		45,646			
A2250.120-142	TOTAL: INSTRUCTIONAL SALARIES	2,747,193	2,868,201	2,806,007		2,806,007		-62,194	-2.17%
	SALARIES: NON-INSTRUCTIONAL								
A2250.16&.17	Teacher Aides Includes: New Horizons/Substitute Teacher Aides/Teaching Assts.X (25.6 FTE 2021-22)	1,022,475	855,323	1,024,623		1,024,623		169,300	19.79%
	(22.4 FTE 2022-23) (24.1 FTE 203-24)								
A2250	TOTAL: NON-INSTRUCTIONAL SALARIES	1,022,475	855,323	1,024,623		1,024,623		169,300	19.79%
	#1NOTES: The Director of Special Education position has been abolished and combined with the position of Assistant Superintendent for Pupil Personnel Services and Human Resources.								
	CONTRACTUAL EXPENSES:								
A2250.4	Other Contractual SY and ESY ( 9562) (0000)	52,000	53,040	12,240		12,240			
A2250.446	Consultant Therapists for Evaluations, Physical Therapy, (Salaried Employees)	450,000	120,000	30,000		30,000			
A2250.4	TOTAL: CONTRACTUAL	502,000	173,040	42,240		42,240		-130,800	-75.59%
A2250.45	MATERIALS & SUPPLIES	28,000	29,060	31,345		31,345		2,285	7.86%
A2250.471 &	TUITION: Public / Private Special Schools: Tuition & Maintenance	1,175,000	1,251,000	1,468,200		1,468,200			
A2250.476	Tuition: Spcl Ed Homebound / Hospitalized / Tutoring	60,000	61,200	61,200		61,200			
A2250.47	TOTAL: TUITION	1,235,000	1,312,200	1,529,400		1,529,400		217,200	16.55%
	BOCES SERVICES								
	SPECIAL EDUCATION								
A2250.490	BOCES Programs: Rockland, Southern Westchester, Putnam Northern Westchester	1,747,211	1,722,155	1,768,249		1,768,249			
6113	IEP Direct/RTIM DIRECT (IT Budget)	25,000	20,550	26,808		26,808			
A2250.49	Total: Boces Services	1,772,211	1,742,705	1,795,057		1,795,057		52,352	3.00%
A2250***	TOTAL: Pupils With Handicapping Conditions	7,306,879	6,980,529	7,228,673		7,228,673		248,144	3.55%
A2259.15	ENL /LOTE Teachers (1.0 additional 2022-23 4.0 moved from Gen Ed Building Salaries \$350K)	0	412,186	384,629		384,629			
	TOTAL:								
A2299	<u>SPECIAL APPORTIONMENT PROGRAMS</u>	7,306,879	7,392,715	7,613,302		7,613,302		220,587	2.98%

Revenue		Adopted BUDGET 2021-2022	Adopted BUDGET 2022-2023	Proposed BUDGET 2023-2024	Administration 2023-2024	Instruction 2023-2024	Capital 2023-2024	BUDGET CHANGES	Percent Differences
	GENERAL FUND REVENUES								
ACCOUNT CODE									
	INSTRUCTIONAL MEDIA								
A2610 & A2620	SCHOOL LIBRARY								
A2610.15	SALARIES: INSTRUCTIONAL								
A2610/A2620	High School/Middle School Librarian 2021-22 (2 FTE)	187,864	125,287	127,849		127,849		2,562	2.04%
A2610.161	SALARIES: NON-INSTRUCTIONAL	48,078	0	32,611		32,611		32,611	100.00%
	ES Library Teacher Aide ( 1 FTE)								
A2610.45	MATERIALS & SUPPLIES #1								
1	High School	4,500	4,500	4,500		4,500			
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,MS) (MS 10,000 2022-23) (ES 500) (DW 2,000)	10,800	12,500	12,500		12,500			
	TOTAL: MATERIALS AND SUPPLIES	19,300	21,000	21,000		21,000		0	0.00%
516	Professional Library, Library Automation, Library Database	36,720	50,000	52,000		52,000		2,000	4.00%
	CESAR Graphic Service								
A2610.490	TOTAL: BOCES SERVICES	36,720	50,000	52,000		52,000		2,000	4.00%
A2610 & A2620	TOTAL: School Libraries & Educational Television	291,962	196,287	233,460		233,460		37,173	18.94%
	#1 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)	254,490	240,709	247,819		247,819			
A2630.151	TOTAL: INSTRUCTIONAL SALARIES	254,490	240,709	247,819		247,819		7,110	2.95%
A2630.16	SALARIES: NON-INSTRUCTIONAL:	446,341	452,178	477,646		477,646		25,468	5.63%
	Computer /Media/ Technology Specialists: (ML&DG)								
	CIO, HS( 2.0 FTE), MS (1.0 FTE), ES (1.0 FTE) DW (.6 FTE), Summer Work,								
A2630.4	CONTRACTUAL EXPENSES								
	High School								
	Elementary School								
	District wide								
	Total :Contractual								
Hardware	MATERIALS & SUPPLIES								
1	High School	18,500	18,500	20,000		20,000			
2	Middle School	18,500	18,500	20,000		20,000			
3	Elementary School	18,500	18,500	20,000		20,000		1,500	8.11%
	Special Education	0	0	0					
	District Wide- Chromebooks 25K and Other (included with IPA)	0	0	0		0			
A2630.45	TOTAL: MATERIALS AND SUPPLIES	55,500	55,500	60,000		60,000		4,500	8.11%
225	Hardware& Software:State Aided								
460		0	0	0		0			
1	High School	25,000	25,000	26,333		26,333			
2	Middle School	25,000	25,000	26,333		26,333			
3	Elementary School:	25,000	25,000	26,334		26,334			
	Special Education								
	District-wide	0	0	0		0			
A2630.4	TOTAL: SOFTWARE	75,000	75,000	79,000		79,000		4,000	5.33%
	BOCES SERVICES #3								
510.9	Hardware purchase (Infrastructure)								
5102 / 6112	Computer Technology Internet/Network/Erate/Mangd. IT.... LHRIC	402,978	404,433	406,461		406,461			
5109	Computer Equipment Installment Purchase Agreement (Debt service)								
A2630.490	Total: BOCES Services	402,978	404,433	406,461		406,461		2,028	0.50%
	#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	1,234,309	1,227,820	1,270,926		1,270,926		43,106	3.51%
A2699	TOTAL: INSTRUCTIONAL MEDIA	1,526,271	1,424,107	1,504,386		1,504,386		80,279	5.64%
	#3 NOTES: Instructional Technology Services through BOCES are eligible for BOCES Aid								

Revenue		Adopted BUDGET 2021-2022	Adopted BUDGET 2022-2023	Proposed BUDGET 2023-2024	Administration 2023-2024	Instruction 2023-2024	Capital 2023-2024	BUDGET CHANGES	Percent Differences
	GENERAL FUND REVENUES								
ACCOUNT CODE									
	PUPIL SERVICES								
A2810	GUIDANCE								
A2810.152	SALARIES: INSTRUCTIONAL	582,051	559,618	606,821		606,821		47,203	8.43%
	Guidance Counselors ( 5 FTE)								
A2810.160	SALARIES: NON-INSTRUCTIONAL	44,067	77,242	62,848		62,848		-14,394	-18.63%
	High School Clerical (1 FTE) Includes summer work								
	PAS instructor	25,000	25,000	0		0		-25,000	-100.00%
A2810.4	CONTRACTUAL EXPENSES			1,000		1,000			
	High School	2,000	2,000	2,000		2,000			
	Middle School	1,000	1,000	1,000		1,000			
	Elementary School	0	0						
A2810.45	MATERIALS & SUPPLIES	3,000	3,000	3,000		4,000			
333	Diagnostic & Prescriptive Services	42,000	42,000	45,000		45,000			
	Naviance	15,810	14,000	11,500		11,500			
A2810.490	BOCES SERVICES	57,810	56,000	56,500		56,500			
A2810***	TOTAL: Guidance	711,928	720,860	730,170		730,170		9,310	1.29%
A2815	HEALTH SERVICES								
	SALARIES: NON-INSTRUCTIONAL								
A2815.16	Nurses (3 FTE)	201,302	210,392	216,287		216,287		5,895	2.80%
A2815.160	Clerical Support/Additional time for Special Testing/Subs & Floater/Summer Work	17,322	16,458	30,392		30,392			
A2815.16	Total: Non Instructional Salaries	218,624	226,850	246,679		246,679		19,829	8.74%
	CONTRACTUAL EXPENSES								
	Payments to Other Districts for Health Service Provided to Resident Pupils	99,000	99,000	99,000		99,000			
A2815.448	School Physicians	19,000	19,000	19,000		19,000			
A2815.464	Equipment Repair	2,000	2,000	2,000		2,000			
A2815.4	TOTAL: CONTRACTUAL	120,000	120,000	120,000		120,000		0	0.00%
	MATERIALS & SUPPLIES: First Aid Supplies								
	High School	500	500	800		800			
	Middle School	1,500	1,500	1,500		1,500			
	Elementary School	1,000	1,500	1,500		1,500			
	District Wide (costs assoc. with COVID testing)	25,000	0	0		0			
A2815.45	TOTAL: MATERIALS AND SUPPLIES	28,000	3,500	3,800		3,800		300	8.57%
A2815***	TOTAL: Health Services	366,624	350,350	370,479		370,479		20,129	5.75%

Revenue		Adopted BUDGET 2021-2022	Adopted BUDGET 2022-2023	Proposed BUDGET 2023-2024	Administration 2023-2024	Instruction 2023-2024	Capital 2023-2024	BUDGET CHANGES	Percent Differences
	GENERAL FUND REVENUES								
ACCOUNT CODE									
A2820	PUPIL SERVICES								
	PSYCHOLOGICAL SERVICES								
	SALARIES: INSTRUCTIONAL								
A2820.151	School Psychologists and summer work ( 5.0 FTE) includes IDEA grant allocation (611,619)	555,208	414,098	454,028		454,028			
A2820***	TOTAL: Psychological Services	555,208	414,098	454,028		454,028		39,930	9.64%
A2830	PUPIL PERSONNEL SERVICES								
	SALARIES: INSTRUCTIONAL:								
	Director of PPS & Special Education #1 (.50) /CPSE Chair (1.0 FTE)	217,002	222,703	251,876		251,876			
	Social Worker (1.6 FTE) / Speech (3.4 FTE) OT & PT Therapists on Staff beginning 2022-23	549,901	783,537	868,929		868,929			
	Summer CSE Meetings and Evaluations	3,410	3,345	1,381		1,381			
A2830.15	TOTAL: INSTRUCTIONAL SALARIES	770,313	1,009,585	1,122,186		1,122,186		112,601	11.15%
A2830.160	SALARIES: NON-INSTRUCTIONAL	97,245	86,287	98,053		98,053		11,766	13.64%
	#1 NOTES: The duties of the Director of Pupil Personnel are assigned to the Assistant Superintendent for Pupil Personnel Services and Human Resources								
A2830.4	CONTRACTUAL EXPENSES	13,000	13,260	13,526		13,526		266	2.01%
A2830.45	MATERIALS & SUPPLIES #2	20,000	20,400	20,807		20,807		407	2.00%
	#2 NOTES: Materials and Supplies include general office supplies, computer paper, supplies for counselors, subscriptions, computer software, etc.								
A2830.472	Home and Hospital Instruction	36,000	36,720	37,455		37,455		735	2.00%
A2830.490	BOCES SERVICES	60,000	60,000	61,800		61,800		1,800	3.00%
402	Therapists- ITSP/ Back on Track								
A2830***	TOTAL: Pupil Personnel Services	996,558	1,226,252	1,353,827		1,353,827		127,575	10.40%
A2850	PUPIL SERVICES: PUPIL ACTIVITIES								
	Co-curricular Activities								
	SALARIES: INSTRUCTIONAL								
1	High School Club Advisors & Perf. Art Center Productions/chaperones	134,945	128,656	98,222		98,222		-30,434	-23.66%
2	Middle School Club Advisors /chaperones	64,953	65,664	41,268		41,268		-24,396	-37.15%
3	ES Clubs/chaperones	49,869	38,070	22,668		22,668		-15,402	-40.46%
A2850.15	TOTAL: INSTRUCTIONAL SALARIES	249,767	232,390	162,158		162,158		-70,232	-30.22%
A2850.16	Chaperones-Non Teaching/ PAC Performances	38,291	36,381	23,149		23,149		-13,232	-36.37%
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 repa	8,000	8,000	8,000		8,000			
	ES Co-Curr musical rental and repair	0	0	1,000		1,000			
		18,000	18,000	19,000		19,000		1,000	5.56%
	MATERIALS & SUPPLIES								
1	High School Clubs	2,500	5,000	5,000		5,000			
2	Middle School Clubs	0	1,000	1,000		1,000			
3	Elementary School Clubs	0	0	0		0			
20	District Support	10,000	10,000	10,000		10,000			
2850.452	PAC replacement costs (Operations & Maintenance)	30,000	30,000	30,000		30,000			
A2850.45	TOTAL: MATERIALS AND SUPPLIES	42,500	46,000	46,000		46,000		0	0.00%
A2850***	TOTAL: Co-Curricular Activities	348,558	332,771	250,307		250,307		-82,464	-24.78%
A2855	Interscholastic Athletics								
A2855.15/16	SALARIES:								
	Athletics Director: ( 1.0 FTE)	159,344	152,456	155,123		155,123			
	Coaches Salaries includes (Athletic Trainer)	313,420	355,903	338,108		338,108			
A2855.15/16	Clock, Scorekeepers, Fitness Supervisor, Chaperones, District Drivers	26,945	43,000	66,352		66,352			
A2855.16	Clerical Support (1.0 FTE)/ Trainer (1.0FTE)	117,268	130,814	135,678		135,678			
	TOTAL: SALARIES	616,977	682,173	695,261		695,261		13,088	1.92%
A2855.200	EQUIPMENT / DURABLE SUPPLIES	15,000	0	0		0			
	CONTRACTUAL EXPENSES								
A2855.409	Inter-Scholastic Athletics Transportation	70,000	70,000	70,000		70,000			
A2855.400	General Contractual-other officials	70,000	70,000	75,000		75,000			
A2855.4	Total:Contractual	140,000	140,000	145,000		145,000		5,000	3.57%
	MATERIALS & SUPPLIES:								
A2855.45	Athletics Supplies - All Sports and Intramurals	45,000	70,000	80,000		80,000		10,000	14.29%
A2855.490	BOCES SERVICES: Officials, HUDL, Family ID, Concussion, Live streaming (2 Cameras)	100,000	103,000	103,000		103,000		0	0.00%
A2855***	TOTAL: Interscholastic Athletics	916,977	995,173	1,023,261		1,023,261		28,088	2.82%
A2899	TOTAL: PUPIL SERVICES	3,895,853	4,039,504	4,182,073		4,182,073		142,569	3.53%
A2999	TOTAL: INSTRUCTION #1	29,640,751	29,684,955	31,083,650	2,152,704	28,930,946	0	1,398,695	4.71%
	#1 NOTES: TOTAL INSTRUCTION summarizes the following functions; Administration and Improvement, Teaching Regular School, Special Education Programs, Instructional Media, and Pupil Services.								

Revenue		Adopted BUDGET 2021-2022	Adopted BUDGET 2022-2023	Proposed BUDGET 2023-2024	Administration 2023-2024	Instruction 2023-2024	Capital 2023-2024	BUDGET CHANGES	Percent Differences
	GENERAL FUND REVENUES								
ACCOUNT CODE									
A5510	PUPIL TRANSPORTATION								
	SALARIES: NON-INSTRUCTIONAL: Includes								
A5510.16	Director of Transportation (.5)	63,828	71,145	74,658	74,658				
A5510.16	Head Bus Driver (1.0)	85,638	86,678	88,362		88,362			
A5510.16	Dispatcher			62,150		62,150			
A5510.167	Drivers 5.0 FTE; Mechanic 1.0 FTE; Monitors 3.0 FTE	570,916	455,097	476,423		476,423			
A5510.167	DRIVERS MONITORS OTHER DUTIES			44,639		44,639			
A5510.168	Overtime and Substitutes used to cover absences, extended illness, etc.	95,676	75,000	50,503		50,503			
A5510.169	Substitutes Incl. PT help for Trans Office/ Summer hours	57,661	37,785	6,776		6,776			
A5510.16	cover bus runs necessitated by inclement weather, bus delays, early dismissals, and other transportation needs as they arise.	873,719	725,705	803,511	74,658	728,853		77,806	10.72%
	#1 NOTES: The responsibilities of the Director of Facilities and Transportation are distributed between Operations & Maintenance, Transportation.								
	CONTRACTUAL EXPENSES								
	Other Contractual Expenses: Tolls, Fingerprinting, Mileage, Consultants	20,000	25,000	25,000		25,000			
A5510.421	Vehicle Insurance	18,453	19,350	20,000		20,000		650	3.36%
A5510.449	Mandated Driver Medical Examinations and Drug Testing	3,000	3,000	3,000		3,000			
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	1,000		1,000			
A5510.4	Total: Contractual	43,453	49,350	50,000		50,000		650	1.32%
	MATERIALS & SUPPLIES								
	General Office	1,500	1,500	0		0			
A5510.45	Vehicle Materials, Supplies, Handtools, Tires, Parts, Oil, Bus Parts	58,000	55,000	56,500		56,500			
A5510.451	Gasoline and Diesel	175,000	175,000	225,000		225,000			
A5510.45	TOTAL: MATERIALS AND SUPPLIES	234,500	231,500	281,500		281,500		50,000	21.60%
	replacement of radios and bus camera systems								
A5510.590	EQUIPMENT / DURABLE SUPPLIES	0	12,000	8,000			8,000	-4,000	-33.33%
	Orange County Transit								
A5540.4	Transportation for the Extended School Year Program (Contractor)	0	60,000	60,000		60,000		0	0.00%
	Mandated transportation for pupils attending summer/Other schools or Reimbursed t	21,000	25,000	25,000		25,000		0	0.00%
A5540.4 / 401	CONTRACT TRANSPORTATION SERVICES	2,053,640	2,254,000	2,355,200		2,355,200		101,200	4.49%
	Home-to-School: 20 Buses: 66 passenger								
	10 Vans: 20 passenger 5 Monitors								
A5599	TOTAL: PUPIL TRANSPORTATION	3,226,312	3,357,555	3,583,211	74,658	3,500,553	8,000	225,656	6.72%
	#2 NOTES: The Transportation Contract is the result of a negotiated 5 year extension for services.								

Revenue		Adopted BUDGET 2021-2022	Adopted BUDGET 2022-2023	Proposed BUDGET 2023-2024	Administration 2023-2024	Instruction 2023-2024	Capital 2023-2024	BUDGET CHANGES	Percent Differences
	GENERAL FUND REVENUES								
ACCOUNT CODE									
	UNDISTRIBUTED								
	EMPLOYEE BENEFITS ##								
A9010.800	NYS EMPLOYEES' RETIREMENT	1,202,101	734,760	899,755	110,670	728,802	60,283	164,995	22.46%
A9020.800	NYS TEACHERS' RETIREMENT	2,012,071	2,434,244	2,584,228	317,860	2,093,225	173,143	149,984	6.16%
A9030.800	SOCIAL SECURITY AND MEDICARE	2,059,926	2,031,701	2,176,462	267,705	1,762,934	145,823	144,761	7.13%
A9040.800	WORKERS' COMPENSATION	145,000	149,000	156,450	19,243	126,725	10,482	7,450	5.00%
A9045.800	LIFE INSURANCE	10,000	10,000	10,000	1,230	8,100	670	0	0.00%
A9050.800	UNEMPLOYMENT INSURANCE	75,000	60,000	40,000	4,920	32,400	2,680	-20,000	-33.33%
A9060.800	HOSPITAL AND MEDICAL INSURANCE (Credit for Section 125 included.)	6,091,280	6,507,737	6,930,000	852,390	5,613,300	464,310	422,263	6.49%
A9070.800	UNION WELFARE BENEFITS (Welfare Trust Fund)	510,000	522,000	525,000	64,575	425,250	35,175	3,000	0.57%
A9098	TOTAL: Employee Benefits ##	12,105,378	12,449,442	13,321,895	1,638,593	10,790,736	892,566	872,453	7.01%
	## NOTES:								
	New York State sets the retirement contribution rates. Local school districts do not determine pension contribution rates.								
	Employees LRS rate is projected to be 13.1% of payroll on average.								
	Teacher Retirement contributions estimated at 10.29% 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 insur								
	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.								

Revenue		Adopted BUDGET 2021-2022	Adopted BUDGET 2022-2023	Proposed BUDGET 2023-2024	Administration 2023-2024	Instruction 2023-2024	Capital 2023-2024	BUDGET CHANGES	Percent Differences
	GENERAL FUND REVENUES								
ACCOUNT CODE									
	INTERFUND TRANSFERS								
A9951.0	Special Aid Fund: District Share of Extended School Year Programs	95,000	90,000	90,000		90,000		0	0.00%
A9950.902	Transfer to Capital for HS Roof \$1M		1,000,000	1,500,000			1,500,000		
A9950.902	MS Bathrooms \$175K		175,000	0			0		
A9950.902	Modular remodel \$200K		200,000	0			0		
A9950.902	Water Filtration ES \$100K		100,000	0			0		
A9950.902	Outdoor Learning Spaces \$150K		150,000	0			0		
A9950.902	Storage Loft \$25K		25,000	0			0		
A9950.902	Transfer to Capital Fund (Replacements for Classroom furniture/equipment DW)		50,000	0			0		
A9950.902	Transfer for Admin Modular Building Purchase (Lease ending after 5 years)		368,000	0			0	-368,000	-100.00%
	TOTAL : Interfund Transfer	95,000	2,158,000	1,590,000		90,000	1,500,000	-568,000	-26.32%
	DEBT SERVICE								
A9711.6	Serial Bonds - School Constrction - Principal	695,000	685,000	670,000			670,000	-15,000	-2.19%
A9711.7	Serial Bonds - School Constrction - Interest	229,000	194,250	160,000			160,000	-34,250	-17.63%
A9731.6	Bond Antic. Notes - School Construction - Principal	875,000	880,000	695,000			695,000	-185,000	-21.02%
A9731.7	Bond Antic. Notes - School Construction - Interest	177,313	266,200	466,125			466,125	199,925	75.10%
A9732.6	BAN Principal (Buses) (5 year-Annual Refinance)	110,710	120,000	219,122			219,122	-199,713	-47.68%
A9732.7	BAN Interest (Buses) (5 Year-Annual refinance)	12,169	9,000	8,546			8,546	-172,175	-95.27%
A9789.6	Energy Perf. Contract - Principal	406,636	418,835	431,401			431,401	311,401	259.50%
A9789.7	Energy Perf. Contract - Interest	194,421	180,721	166,611			166,611	157,611	1751.23%
	Financing of equipment/Leases/ Installment Purchase Agreements								
9785.6	Backhoe-Snow removal and excavation (5 year finance)	26,000	21,776	21,820			21,820	44	0.20%
9785.49	Xerox Copiers (5 years) 29% non aidable	75,000	71,000	120,000			120,000	49,000	69.01%
9785.49	Laptop/Computer replacement Program K-12 (5 years -Annual refinance) 29% non-a	376,000	376,000	332,000			332,000	-44,000	-11.70%
A9898	TOTAL: Debt Service Total	3,177,249	3,222,782	3,290,625			3,290,625	67,843	2.11%
A9959	TOTAL: UNDISTRIBUTED	15,377,627	17,830,224	18,202,520	1,638,593	10,880,736	5,683,191	372,296	2.09%
A9999	TOTAL: GENERAL FUND	53,196,449	55,823,530	58,145,135	6,205,746	43,312,235	8,627,154	2,321,605	4.16%