

PUTNAM CENTRAL SCHOOL DISTRICT

PUTNAM STATION, NEW YORK

2015-2016

Proposed Budget

Budget Hearing: May 5, 2015 at 6:30 P.M.

VOTING ON:

1. PROPOSED BUDGET

2. TWO SEATS ON THE BOARD OF EDUCATION

**3. PROPOSITION TO AUTHORIZE THE BOARD OF EDUCATION
TO FUND THE REPAIR RESERVE IN THE AMOUNT OF \$50,000.**

VOTING WILL TAKE PLACE ON MAY 19, 2015

1:00 P. M. to 8:00 P.M.

**At the
Putnam Central School**

Additional Information is available upon request

Monday-Friday 8:00 A.M.- 2:00 P.M.

SECTION I: ADMINISTRATIVE BUDGET

Board Of Education The Board of Education is the governing body of the District with the responsibility to establish policies at the local level to fulfill the requirements set forth in the New York State Education Law and the Commissioner's regulations. The Board is the caretaker of all physical assets and is responsible for all contractual commitments of the District. The Board sets policy for the administration to carry out the day-to-day operation of the District.

Board of Education contractual expenses include expenses incurred by members of the Board to attend Board Meetings held by the Essex County School Board Association, as well as New York State School Board Association. This category also includes the cost of updating our policy handbook.

Supplies include: envelopes, minute books, postage and miscellaneous supplies for the central office.

District Meeting expenses include the cost of Election Tellers and advertising for the Annual Meeting.

	APPROVED BUDGET 2014-2015	ESTIMATED EXPENSE 2014-2015	PROPOSED BUDGET 2015-2016
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BOARD OF EDUCATION			
Contractual Expense.....	2230	2100	2230
District Clerk Salary.....	5064	5064	5064
District Clerk Contractual	100	400	500
Materials and Supplies....	150	350	350
District Meeting.....	750	750	750

Central Office Administration Salaries include those of the Superintendent, Administrative Assistant, Secretary, Substitute Secretary, Treasurer, Tax Collector, and Account Clerk. **Estimated Administrative Compensation:** 2015-2016 Salary \$139,528 benefits \$53,509 other enumeration \$1,186.

Office equipment for the central office.

Contractual Expenses include membership dues, conferences, mileage, computer software updates, processing of the tax roll, maintenance and repairs of equipment.

An annual financial audit is mandated by New York State. An additional expense has been added for tracking inventory.

Materials and Supplies include postage, paper, envelopes, and general office supplies.

Under new state regulations, legal expenses must be budgeted under both the Administrative Budget and the Program Budget as appropriate.

	APPROVED BUDGET 2014-2015	ESTIMATED EXPENSE 2014-2015	PROPOSED BUDGET 2015-2016
CENTRAL OFFICE ADMINISTRATION			
Salaries.....	217791	217791	224325
Equipment.....	4000	4000	4000
Contractual Expense.....	8500	8000	8000
Audit Contractual Expense.....	5650	5650	6200
Materials and Supplies.	8500	8500	8500
Legal.....	3500	1000	3500
Employees' Retirement.....	13395	14187	13395
Teachers' Retirement.....	25160	25160	19057
Social Security.....	16590	16590	17221
Workers' Compensation.....	985	985	985
Employees Health Ins.	54294	54294	54509
Retiree Health Ins.	7284	9216	11208

Special Items

Unallocated Insurance includes Multi-Peril Insurance (fire & liability) Boiler Insurance, Errors and Omissions, and a Student Accident Policy.

School Association Dues enable the School District to belong to professional organizations including the New York School Boards Association, Essex County School Boards Association, and the Capitol Area School Development Association.

The B.O.C.E.S. Administration Charge represents the School District share of maintaining a District Superintendent's Office. The BOCES Capital Expense includes expenditures for rental of classroom and office space.

	APPROVED BUDGET 2014-2015	ESTIMATED EXPENSE 2014-2015	PROPOSED BUDGET 2015-2016
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SPECIAL ITEMS			
Tax Refunds.....	15000	15000	15000
Unallocated Insurance.....	10307	9914	10307
School Association Dues.....	3200	3200	3200
BOCES Administration Charge.....	17076	17076	18702
BOCES Capital Expense.....	1750	1750	1950
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TOTAL ADMINISTRATION	421,276	420,977	428,953
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SECTION II: PROGRAM BUDGET

Instruction

Salaries PreK-6 include the salaries of classroom teachers, physical education/science teacher, a part time special education teacher. Other Instructional includes a teaching assistant, two teacher aids and substitute teaching salaries and an intramural sports program.

Equipment includes the costs for classroom supplies that can be used over an extensive time frame and costs in excess of \$200.

Contractual expense for the teaching staff includes staff development for teachers, 1/2 of the service contract for the copier, repairs to classroom equipment, and lease of musical instruments.

Basic classroom supplies are budgeted to maintain a quality educational program.

Tuition for 7-12 students attending Ticonderoga Central School is based on the Seneca Falls Formula. We estimate 44 students will be attending Ticonderoga for the 2015-2016 school year. Tuition expense has been divided between regular education and special education. The estimated average tuition rate for regular education students for the 2015-2016 school year is \$16,440 per student. The special education estimated tuition rate is \$31,815 per student.

Textbooks (partially State Reimbursed) are being purchased to replace outdated books. New York State mandates we purchase textbooks for Putnam students attending St. Mary's.

B.O.C.E.S. Services (cost for most services are reimbursed at the rate of 36%) provide us with a School Psychologist, Computer Technician, maintenance of high speed internet access lines, support for our accounting software and several other needed services.

B.O.C.E.S. Tuition and Handicapped Tuition are for special education services not available in our district.

Extra-curricular contractual expense is budgeted for educationally related services such as coordinating and publishing the yearbook, newsletter, Intrumural Sports and the services of the Title I coordinator. Expenses of printing and mailing the district newsletter are also included in this category.

Under state regulations, legal expenses must be budgeted under both the Administrative Budget and the Program Budget as appropriate.

Health Services includes a contract with the Hudson Headwater Health Network. Materials and Supplies include the cost of first aid supplies and supplies needed to conduct annual physicals for the district.

	APPROVED BUDGET	ESTIMATED EXPENSE	PROPOSED BUDGET
	2014-2015	2014-2015	2015-2016
PROGRAM			
TEACHING - REGULAR SCHOOL			
Classroom Teaching Salaries PreK-6	410848	410848	423173
Intramural Sports Program. . . .	3550	3550	3550
Equipment.....	11674	11674	11674
Contractual Expense.....	9500	9500	9500
Materials and Supplies.....	11190	11190	11190
Textbooks.	10067	10067	10067
BOCES Services	84599	84599	85000
Tuition	618528	558827	689954
Ticonderoga HC Tuition. . . .	82400	69290	95445
HC Tuition.....	37000	3552	37000
HC Contractual.	52000	17400	52000
Extra-curricular.....	2980	2980	2980
Legal.....	3500	1000	3500
SCHOOL LIBRARY AND AUDIO VISUAL			
Materials and Supplies.....	1800	1800	1800
Library Equipment.	200	200	200
HEALTH SERVICES			
Contractual Expense.....	2300	2300	2300
Materials and Supplies.....	300	300	300
EMPLOYEE BENEFITS			
Employees' Retirement.....	1255	0	1255
Teachers' Retirement.....	67028	61047	60335
Social Security.....	32589	32589	34809
Workers' Compensation.....	1477	1477	1922
Hospital and Medical Insurance..	126513	126033	132543
Retiree Hospital and Medical Ins.	23242	25689	24727

Interfund Transfers

The Transfer to School Lunch expense provides milk for the students for lunches and breakfast.

INTERFUND TRANSFER	APPROVED BUDGET 2014-2015	ESTIMATED EXPENSE 2014-2015	PROPOSED BUDGET 2015-2016
Transfer to School Lunch.....	7000	7000	7000

Pupil Transportation Contract Transportation includes daily transportation of K- 12 students to and from Putnam Central School, Ticonderoga Central Schools and St. Mary's. Costs for contract transportation.

	APPROVED BUDGET 2014-2015	ESTIMATED EXPENSE 2014-2015	PROPOSED BUDGET 2015-2016
DISTRICT TRANSPORTATION			
Contract Transportation.....	144222	143460	144894
Automobile Insurance	1392	1392	1392
Occupational Ed. Students Attending Ticonderoga.....	3000	3000	3000
Bus Drivers.....	5000	5000	5000
Bus Maintenance.....	3800	3800	3800
TOTAL PROGRAM	1,758,954	1,609,564	1,860,310

SECTION III: CAPITAL BUDGET

Operation And Maintenance

The cost of the operation and maintenance of the physical property of the School District is included in this category.

Equipment includes the cost of any needed equipment to maintain the building.

Salaries include maintenance personnel and substitute custodian. Contractual expenses include fuel oil, electricity, telephone, general repairs to the building, furnace repairs, maintenance agreement for the alarm system, fire inspection and summer cleaning. Supplies include cleaning materials, waxes, light bulbs, and paper products.

	APPROVED BUDGET	ESTIMATED EXPENSE	PROPOSED BUDGET
	2014-2015	2014-2015	2015-2016
CAPITAL			
OPERATION AND MAINTENANCE			
Salaries.....	41041	33900	41041
Equipment.....	8000	8000	8000
Contractual Expense.....	65000	65000	65000
Materials and Supplies.....	9980	8949	9980
Social Security.....	3140	2607	3140
Workers' Compensation.....	1202	1202	1202
Hospital and Medical Insurance...	16656	0	14283
Hospital/Medical Ins. Retiree.....	6852	9216	11208
Employees Retirement.....	5736	0	8290
TOTAL CAPITAL	157,607	128,874	162,144

SUMMARY OF GENERAL FUND APPROPRIATIONS

	APPROVED BUDGET 2014-2015	ESTIMATED EXPENSE 2014-2015	PROPOSED BUDGET 2015-2016
ADMINISTRATION	421,276	410,213	428,953
PROGRAM	1,758,954	1,609,564	1,860,310
CAPITAL	157,607	128,874	162,144
TOTAL	2,337,837	2,148,651	2,451,407

SUMMARY OF ESTIMATED REVENUES

	APPROVED Budget	ESTIMATED REVENUE
	2014-2015	2015-2016
SURPLUS MONIES FROM PREVIOUS YEARS	234,600	349,748
INTEREST ON INVESTMENTS	5,000	2,500
INTEREST ON RETURNED TAXES	6,291	4,500
UNCLASSIFIED REVENUE	8,500	8,500
SUBTOTAL OTHER REVENUE	254,391	365,248
GROSS STATE AID	109,727	114,216
STATE AID BOCES	24,233	21,636
HIGH TAX AID	140,955	140,955
VLT LOTTERY GRANT	10,050	15,435
TEXTBOOK AID	5,434	2,707
PUBLIC & PRIVATE EXCESS COST AID	34,110	32,273
SUBTOTAL STATE AID	324,509	327,222
TOTAL ESTIMATED REVENUES	578,900	692,470

PROPERTY TAXES FOR SCHOOL YEAR

	2014-2015	2015-2016
TOTAL GENERAL FUND APPROPRIATIONS	2,337,837	2,451,407
LESS TOTAL REVENUE OTHER OTHER THAN REAL PROPERTY TAX	<u>578,900</u>	<u>692,470</u>
ESTIMATED TAX LEVY	1,758,973	1,758,973

For the 2015-2016 the total to be raised by local taxes is 76% of total general fund appropriations. It is estimated that the tax levy for the Town of Putnam residents will increase by 0%

Proposition

Proposition: that the Board of Education of the Putnam Central School District be authorized to fund the Repair Reserve in the amount of \$50,000 from (the unappropriated 2014-2015 fund balance) to be used for repairs of capital improvements or equipment, which repairs are of a type not recurring annually or at shorter intervals.

The passing of this proposition will not increase the tax.

<p>Entity Name</p> <p>BEDS Code</p> <p>Claim Year 2014-2015</p>	<p>SAMS NEW YORK STATE EDUCATION DEPARTMENT STATE AID MANAGEMENT SYSTEM</p>			
<p>Welcome JUDITH K FORGETTE (School Entity User) CORE 04/24/2015 09:46 AM Home Issue Reporting Help Logout</p>				
Entity Info	Forms	Claim Verifications	Activity Log	Reports

You Have Selected the 'Official' Data Area.

[Print Legacy](#) | [Print Form](#) | [Print Blank](#) | [Print Text Only](#)

District Name: _____ District Code: _____
 Contact Person: _____ Telephone: _____ Ext: _____

Property Tax Report Card

Note: Some data elements of the Property Tax Report Card have been revised or renamed to more closely follow the Property Tax Cap calculations districts complete on the Office of the State Comptroller website. Please see the Help text above for definitions. Additional guidance on the Property Tax Levy Limit is available on the Office of Educational Management Services website: <http://www.p12.nysed.gov/mgtserv/propertytax/taxcap/>.

Please also submit an electronic version (PDF or Word) of your school district's 2015-16 Budget Notice to: emscmgt@snyed.gov. This will enable us to help correct any formula or data entry discrepancy quickly.

Form Due - April 27, 2015

Form Preparer Name: _____
 Preparer's Telephone Number: _____

<u>Fields Will Calculate</u>	<u>Shaded</u> Budgeted 2014-15 (A)	Proposed Budget 2015-16 (B)	Percent Change (C)
Total Budgeted Amount, not including Separate Propositions			%
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹			
B. Tax Levy to Support Library Debt, if Applicable			
C. Tax Levy for Non-Excludable Propositions, if Applicable ²			
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable			
E. Total Proposed School Year Tax Levy (A+B+C-D)			%
F. Permissible Exclusions to the School Tax Levy Limit			
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³			
H. Total Proposed Tax Levy for School Purposes, <u>Excluding</u> Permissible Exclusions and Levy for Library Debt, Plus Prior Year Tax Cap Reserve (E-B-F+D)			

I. Difference: (G-H);(negative value requires 60.0% voter approval)²

Public School Enrollment %

Consumer Price Index %

¹ Include any prior year reserve for excess tax levy, including interest.

² Tax levy associated with educational or transportation services propositions are not eligible for exclusion under the School Tax Levy Limit and may affect voter approval requirements.

³ For 2015-16, includes any carryover from 2014-15 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

Actual 2014-15
(D)

Estimated 2015-16
(E)

Adjusted Restricted Fund Balance

Assigned Appropriated Fund Balance

Adjusted Unrestricted Fund Balance

Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	%	%
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Equalized Total Assessed Value 298,583,094

School District - 534601 Putnam

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	1	108,696	0.04
13500	TOWN - GENERALLY	RPTL 406(1)	10	969,400	0.32
13510	TOWN - CEMETERY LAND	RPTL 446	3	45,900	0.02
13800	SCHOOL DISTRICT	RPTL 408	1	1,600,000	0.54
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	2	315,200	0.11
25120	NONPROF CORP - EDUCL(CONST PRC	RPTL 420-a	8	5,853,200	1.96
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	1	250,000	0.08
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	2	466,400	0.16
41400	CLERGY	RPTL 460	1	1,500	0.00
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	13	860,917	0.29
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	1	27,678	0.01
41804	PERSONS AGE 65 OR OVER	RPTL 467	4	230,601	0.08
41834	ENHANCED STAR	RPTL 425	60	3,790,500	1.27
41854	BASIC STAR 1999-2000	RPTL 425	145	4,345,100	1.46
41935	DISABILITIES AND LIMITED INCOM	RPTL 459-c	2	343,950	0.12
47200	RAILROAD - PARTIALLY EXEMPT	RPTL 489-d&dd	2	1,537,233	0.51
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	1	162,500	0.05
50000	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	1	62,400	0.02
Total Exemptions Exclusive of System Exemptions:			257	20,908,775	7.00
Total System Exemptions:			1	62,400	0.02
Totals:			258	20,971,175	7.02

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: _____