

PUTNAM CENTRAL SCHOOL DISTRICT

PUTNAM STATION, NEW YORK

2014-2015

Proposed Budget

Budget Hearing: May 6, 2014 at 7:00 P.M.

VOTING ON:

- 1. PROPOSED BUDGET**
- 2. ONE SEAT ON THE BOARD OF EDUCATION**
- 3. PROPOSITON TO INCREASE CAPITAL RESERVE**

VOTING WILL TAKE PLACE ON MAY 20, 2014

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

**Additional Information Available upon Request At
Putnam Central School**

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: letterhead, envelopes, minute books, and postage.

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

	APPROVED BUDGET 2013-2014	ESTIMATED EXPENSE 2013-2014	PROPOSED BUDGET 2014-2015
<hr/>			
BOARD OF EDUCATION			
Contractual Expense.....	2100	2214	2230
District Clerk Salary.....	5064	5064	5064
District Clerk Contractual	100	400	100
Materials and Supplies....	150	150	150
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. Administrative Compensation: 2014-2015 Salary \$139,528 benefits \$55,369 other enumeration \$1,151.

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 2013-2014	ESTIMATED EXPENSE 2013-2014	PROPOSED BUDGET 2014-2015
CENTRAL OFFICE ADMINISTRATION			
Salaries.....	208541	208849	217791
Equipment.....	4000	4000	4000
Contractual Expense.....	8500	8500	8500
Audit Contractual Expense.....	5450	5450	5650
Materials and Supplies.	8500	8500	8500
Legal.....	3500	1000	3500
Employees' Retirement.....	13932	14187	13395
Teachers' Retirement.....	21778	22719	25160
Social Security.....	16362	15976	16590
Workers' Compensation.....	916	916	985
Employees Health Ins.	44587	43682	54294
Retiree Health Ins.	6901	6902	7284

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 2013-2014	ESTIMATED EXPENSE 2013-2014	PROPOSED BUDGET 2014-2015
<hr/>			
SPECIAL ITEMS			
Tax Refunds.....		6658	15000
Unallocated Insurance.....	10031	9914	10307
School Association Dues.....	2550	3142	3200
BOCES Administration Charge.....	14823	14823	17076
BOCES Capital Expense.....	1558	1558	1750
<hr/>			
TOTAL ADMINISTRATION	380093	385354	421276
<hr/>			

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. This year the cost of a portion of a copier is included.

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 40 students will be attending Ticonderoga for the 2014-2015 school year. Tuition expense has been divided between regular education and special education. The estimated average tuition rate for regular education students for the 2014-2015 school year is \$15,511 per student. The special education estimated tuition rate is \$32,960 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
	2013-2014	2013-2014	2014-2015
PROGRAM			
TEACHING - REGULAR SCHOOL			
Classroom Teaching Salaries Pre-6	375674	375674	376651
Other Instructional.....	34197	15000	34197
Intramural Sports Program.....	3550	3550	3550
Equipment.....	15647	11000	11674
Contractual Expense.....	9500	9500	9500
Materials and Supplies.....	11190	11190	11190
Textbooks.....	10067	10067	10067
BOCES Services	72944	72944	84599
Tuition.....	620468	513353	618528
Ticonderoga HC Tuition. . . .	71000	59249	82400
HC Tuition.....	37000	0	37000
HC Contractual.	52000	17400	52000
Extra-curricular.....	2980	2980	2980
Legal.....	3500	1000	3500
SCHOOL LIBRARY AND AUDIO VISUAL			
Materials and Supplies.....	1800	1684	1800
Library Equipment.	200	200	200
HEALTH SERVICES			
Contractual Expense.....	2300	2300	2300
Materials and Supplies.....	300	300	300
EMPLOYEE BENEFITS			
Employees' Retirement.....	0	0	1255
Teachers' Retirement.....	61047	61047	67028
Social Security.....	32339	32339	32589
Workers' Compensation.....	1374	1374	1477
Hospital and Medical Insurance..	108513	101541	126513
Retiree Hospital and Medical Ins.	23242	16182	23242

Interfund Transfers

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

INTERFUND TRANSFER	APPROVED BUDGET 2013-2014	ESTIMATED EXPENSE 2013-2014	PROPOSED BUDGET 2014-2015
Transfer to School Lunch.....	5000	5000	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 has been to decreased per the contractor's proposal.

	APPROVED BUDGET 2013-2014	ESTIMATED EXPENSE 2013-2014	PROPOSED BUDGET 2014-2015
DISTRICT TRANSPORTATION			
Contract Transportation.....	141642	141642	144222
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	1,710,666	1,479,708	1,758,954

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
	2013-2014	2013-2014	2014-2015
<hr/>			
CAPITAL			
OPERATION AND MAINTENANCE			
Salaries.....	41041	30560	41041
Equipment.....	12000	12000	8000
Contractual Expense.....	62000	62000	65000
Materials and Supplies.....	10000	9980	9980
Social Security.....	3140	2607	3140
Workers' Compensation.....	1202	887	1202
Hospital and Medical Insurance...	16656	0	16656
Hospital/Medical Ins. Retiree.....	6684	6787	6852
Employees Retirement.....	5736	0	5736
<hr/>			
TOTAL CAPITAL	158459	124821	157607
<hr/>			

SUMMARY OF GENERAL FUND APPROPRIATIONS



	APPROVED BUDGET 2013-2014	ESTIMATED EXPENSE 2013-2014	PROPOSED BUDGET 2014-2015
ADMINISTRATION	380093	385354	421276
PROGRAM	1710666	1479708	1758954
CAPITAL	158459	124821	157607
TOTAL	2,249,218	1,989,883	2,337,837

SUMMARY OF ESTIMATED REVENUES

	APPROVED Budget	ESTIMATED REVENUE
	2013-2014	2014-2015
SURPLUS MONIES FROM PREVIOUS YEARS	193,385	234,600
INTEREST ON INVESTMENTS	4,200	5,040
INTEREST ON RETURNED TAXES	4,000	6,291
UNCLASSIFIED REVENUE	8,500	8,500
SUBTOTAL OTHER REVENUE	210,085	254,391
GROSS STATE AID	98,271	109,727
STATE AID BOCES	19,182	24,233
HIGH TAX AID	140,955	140,955
VLT LOTTERY GRANT	10,050	10,050
TEXTBOOK AID	4,947	5,434
PUBLIC & PRIVATE EXCESS COST AID	32,110	34,110
SUBTOTAL STATE AID	305,515	324,509
TOTAL ESTIMATED REVENUES OTHER THAN PROPERTY TAXES	515,600	578,900

PROPERTY TAXES FOR SCHOOL YEAR

	2013-2014	2014-2015
TOTAL GENERAL FUND APPROPRIATIONS	2,249,218	2,337,837
LESS TOTAL REVENUE OTHER OTHER THAN REAL PROPERTY TAX	<u>515,600</u>	<u>578,900</u>
ESTIMATED TAX LEVY	1,733,618	1,758,937

Entity Name	PUTNAM CSD	 SAMS NEW YORK STATE EDUCATION DEPARTMENT STATE AID MANAGEMENT SYSTEM	
BEDS Code	641401		
Claim Year	2013-2014 <input type="button" value="SET VALUES"/>		

Welcome JUDITH K FORGETTE (School Entity User) 04/28/2014 10:00 AM Home | Issue Reporting | Help | Logout

- |
 |
 |
 |

You Have Selected the 'Official' Data Area.
The Data State of the form set is: "Clean"

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

District Name: PUTNAM CSD District Code: 641401
 Contact Person: MATTHEW BOUCHER Telephone: (518) 547-8266 Ext:

Property Tax Report Card

Important Note: Chapter 97 of the Laws of 2011 requires school districts to report data elements necessary to calculate a Property Tax Levy Limit. Data elements for the Property Tax Report Card have been renamed and redefined in accordance with these changes. Please see <http://www.p12.nysed.gov/mqtserv/propertytax/taxcap/> for additional guidance.

Form Due - April 26, 2014

School District Contact Person: MATTHEW BOUCHER
 School District Telephone Number: 518-547-8266

	Budgeted 2013-14 (A)	Proposed Budget 2014-15 (B)	Percent Change (C)
Total Proposed Spending	2,249,218	2,337,837	3.94 %
Total Proposed School Year Tax Levy, Including Tax Levy to Support Library Debt ¹	1,733,618	1,758,937	1.46 %
Permissible Exclusions to the School Tax Levy Limit	8,289	0	
Proposed School Year Tax Levy, Not Including Levy for Permissible Exclusions or Levy to Support Library Debt	1,725,638	1,758,937	
School Tax Levy Limit ²	-8,289	0	
Difference (positive value requires 60.0% voter approval)	1,733,927	1,758,937	
Public School Enrollment	79	76	-3.80 %
Consumer Price Index			1.46 %

¹ All proposed levies should exclude any prior year reserve for excess tax levy, including interest.

² For 2014-15, includes any carryover from 2013-14 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2013-14 (D)	Estimated 2014-15 (E)
Adjusted Restricted Fund Balance	74,000	93,048
Assigned Appropriated Fund Balance	193,870	234,600
Adjusted Unrestricted Fund Balance	1,034,330	1,154,488
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	45.99 %	49.38 %

Proposition to increase capital Reserve 2014

RESOLVED , that the board of education be authorized and directed to increase the amount of the capital reserve fund which was approved by the voters on May 8, 1996 to be know as the Building Reconstruction Reserve Fund and as amended by the voters on August 4, 1999 to include site work, the acquisition and installment of liquid fuel tanks and the acquisition of original furnishings, equipment, machinery or apparatus required for the purpose for which such reconstructed buildings are to be used, which was reapproved by the voters on May 16, 2006 in the amount of \$60,000 for a probable term of such fund shall be ten years. Amended by the voters on May 21, 2013 to increase such Capital Reserve fund by \$20,000 increasing the total fund to \$80,000. Resolved that the Board of Education be authorized to increase such Capital Reserve fund by \$20,000 which shall make the total \$100,000 for a probable term of 10 years and shall be funded by budgetary appropriations, unappropriated fund balance and state building aid.

School District - 534601 Putnam

Equalized Total Assessed Value 301,208,245

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	0.53
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	2	315,200	0.10
25120	NONPROF CORP - EDUCL(CONST PRC	RPTL 420-a	8	5,868,400	1.95
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	0.15
41400	CLERGY	RPTL 460	1	1,500	0.00
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	12	1,063,794	0.35
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	1	34,201	0.01
41800	PERSONS AGE 65 OR OVER	RPTL 467	2	47,300	0.02
41804	PERSONS AGE 65 OR OVER	RPTL 467	4	381,175	0.13
41834	ENHANCED STAR	RPTL 425	58	3,550,200	1.18
41854	BASIC STAR 1999-2000	RPTL 425	148	4,426,900	1.47
47200	RAILROAD - PARTIALLY EXEMPT	RPTL 489-d&dd	2	1,643,102	0.55
47460	FOREST LAND CERTDAFTER 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	20,934,668	6.95
Total System Exemptions:					
			1	62,400	0.02
Totals:					
			258	20,997,068	6.97

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: _____

School District - 534601 Putnam

Equalized Total Assessed Value 5,677,469

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	4	154,460	2.72
41800	PERSONS AGE 65 OR OVER	RP TL 467	1	22,900	0.40
41804	PERSONS AGE 65 OR OVER	RP TL 467	1	9,300	0.16
41834	ENHANCED STAR	RP TL 425	9	518,700	9.14
41854	BASIC STAR 1999-2000	RP TL 425	11	330,000	5.81
Total Exemptions Exclusive of System Exemptions:			26	1,035,360	18.24
Total System Exemptions:			0	0	0.00
Totals:			26	1,035,360	18.24

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: _____

School District Budget Notice

Overall Budget Proposal

	Budget Adopted for the 2013-14 School Year	Budget Proposed for the 2014-15 School Year	Contingency Budget for the 2014-15 School Year *
Total Budgeted Amount, Not Including Separate Propositions	\$2,249,218	\$2,337,837	\$2,312,518
Increase/Decrease for the 2014-15 School Year		\$88,619	\$63,300
Percentage Increase/Decrease in Proposed Budget		3.94%	2.81%
Change in the Consumer Price Index		1.46%	
Total Proposed School Year Tax Levy, Including Levy to Support Library Debt, if applicable	\$173,3618	\$1,758,937	\$1,733,618
Total Permissible Exclusions	\$8289	\$0	
A. Proposed School Year Tax Levy, <u>Not</u> Including Levy for Permissible Exclusions or Levy to Support Library Debt	\$1,733,927	\$1,758,937	
B. School Tax Levy Limit, <u>Not</u> Including Levy for Permissible Exclusions	\$1,725,638	\$1,758,937	
Difference: A - B (Positive Value Requires 60.0% Voter Approval - See Note Below Regarding Separate Propositions)	\$-8,289	\$0	
Administrative Component	\$380,093	\$421,276	\$406,276
Program Component	\$1,710,666	\$1,758,954	\$1,753,304
Capital Component	\$158,459	\$157,607	\$152,938

* Provide a statement of assumptions made in projecting a contingency budget for the 2014-15 school year, should the proposed budget be defeated pursuant to Section 2023 of the Education Law.

A contingent budget would result in a 2.18% increase in the budget and a 0% increase in the tax levy. The estimated tax rate per thousand of assessed property would be a savings of \$.09

List Separate Propositions that are not included in the Total Budgeted Amount: (Tax Levy associated with propositions not eligible for exclusion may affect property tax levy limit and voter approval requirements)

Description	Amount
There will be a proposition to increase the present Capital	\$20,000
Reserve by \$20,000 making the total reserve \$100,000. This	
Will not increase the tax levy.	

	Under the Budget Proposed for the 2014-15 School Year
Estimated Basic STAR Exemption Savings	\$1,794

The annual budget vote for the fiscal year 2014-2015 by the qualified voters of the Putnam Central school district, Washington County, New York, will be held at Putnam Central school in said district on Tuesday, May 20, 2014 between the hours of 1:00pm and 8:00pm, prevailing time in the Putnam Central school, at which time the polls will be opened to vote by voting ballot .

¹ The basic school tax relief (STAR) exemption is authorized by section 425 of the Real Property Tax Law. Savings is based on home assessed at \$100,000.