



# CHITTENANGO CENTRAL SCHOOLS

## Planning Today for Our Children's Future

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### Public Hearing

May 5, 2015  
Chittenango Middle School  
Choral Room  
6:30 p.m.

### Vote Tuesday, May 19, 2015

Chittenango Middle School  
Cafeteria  
12:00 noon - 9:00 p.m.

- 2015-16 School Budget
- Board of Education Candidates
- Sullivan Free Library Proposition

[www.chittenangoschools.org](http://www.chittenangoschools.org)

### PROPOSED 2015 - 2016 BUDGET

Dear Parents/Guardians and Community Members,

The Board of Education adopted the 2015-2016 budget equaling \$36,958,984 on April 14, 2015. As a result of the consolidation of health insurance plans, the closure of Lake Street Elementary School, and reduced contributions to the Teachers' Retirement System (TRS), this budget is 1.23% (\$458,887) less than the 2014-15 budget. It is important to note that this budget includes the following staff additions: 1.2 full time equivalents (FTE's) special education staff, 1.0 FTE AIS writing, 0.5 FTE Librarian, and a 0.5 FTE Technology teacher in the high school. It also includes the restoration of a 5:30 late bus run for the Bridgeport/Lakeport area, extracurricular clubs that were cut in previous budgets, and coaching positions that have been funded by the Athletic Boosters Club for the previous three years. The proposed tax levy increase will be 1.45% percent, which is one half of the allowable tax levy limitation of 2.95 percent. This is the first time in the past decade that the proposed tax levy increase is below 2 percent. In this budget we have included a \$100,000 transfer to Capital Fund (known as a State Education Department mini capital project) for various paving needs, thus we can receive approximately eighty-six (86%) percent reimbursement in 2016-2017. We have also included additional funds for other infrastructure repairs across the district.

Upon approval of the State budget, we have received a total of \$1.1 million in state aid. We would like to thank Senator Dave Valesky and Assemblyman Bill Magee for their support and assistance in encouraging the State legislators to provide more aid to NYS public schools.

We will use the additional state aid to lower the appropriated fund balance from \$1,567,000 to \$0.00. Through many years of reductions in staff and programs, consolidating services, concessions from employees, and the closing of Lake Street, we have now positioned the district to become financially stable.

Please visit [www.chittenangoschools.org](http://www.chittenangoschools.org) and click on Business Office under Departments to view the budget information on our website. We hope you find this information very informative.



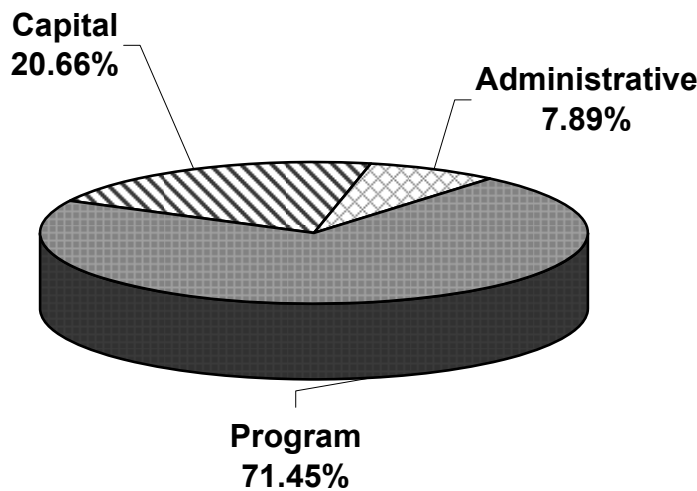
We welcome you to the annual budget hearing to be held on **Tuesday, May 5, 2015 at 6:30 p.m.** in the Chittenango Middle School choral room. The annual budget vote, Board of Education elections, and the Sullivan Free Library proposition will take place on Tuesday, May 19, 2015 from noon to 9:00 p.m. in the Chittenango Middle School cafeteria.

Sincerely,  
The Board of Education

# **BUDGET SUMMARY**

## **EXPENDITURE SUMMARY**

	Final Budget <u>2014-15</u>	Proposed Budget <u>2015-16</u>	<u>Difference</u>
Program	\$26,896,719	\$26,408,259	(\$488,460)
Capital	\$7,604,185	\$7,635,937	\$31,752
Administrative	\$2,916,967	\$2,914,788	(\$2,179)
<b>TOTAL</b>	<b>\$37,417,871</b>	<b>\$36,958,984</b>	<b>(\$458,887)</b>



## **PROPERTY TAX LEVY**

**Based on the district's spending plan, the tax levy increase is 1.45%.** The district's tax levy limitation, as prescribed by law, is 2.94%.

The Sullivan Free Library has a proposition on the ballot for a tax levy of \$523,575. Actual library tax rate information will be determined in August after the tax assessments and equalization rates for each town become final.

## **S.T.A.R. IS REDUCING TAX BILLS**

Eligible senior citizens will again enjoy a decrease in school taxable assessment of \$65,300. For example, using a \$100,000 assessment, that translates into an estimated savings of \$1,346 this fall. Other property owners, regardless of age or income, will receive a STAR reduction of \$30,000 in taxable assessment on their primary residence this September, reducing their tax bill by an estimated \$672.

## QUESTIONS AND ANSWERS ABOUT THE BUDGET

**Q. What is the district doing about planning for the future?**

- A. The district continues to explore any and all opportunities for operating efficiencies. We are wrapping up the energy performance contract (EPC) which will save approximately \$151,000 in utility costs. We continue to explore additional refinancing opportunities of outstanding bonds, as well as evaluating shared service agreements with OCM BOCES and other municipal entities.
- 

**Q. How will this budget impact property taxes?**

- A. The Board of Education has proposed a tax levy increase of 1.45%, which is 1.49% below the allowable tax levy limitation of 2.94%. The additional state aid received will allow the district to replenish its depleted reserves.
- 

**Q. What is the "transfer to capital fund" for \$100,000?**

- A. The district is leveraging state aid to repair and/or replace pavement in areas that have deteriorated greatly this past winter. By doing the transfer in this manner, the State Education Department considers this a mini-capital project and will reimburse the district up to eighty-six percent (86%) in 2016-17.



# 2015-16 PROPOSED BUDGET

The following pages describe the proposed 2015-16 school district budget with estimated expenditures and revenues. The budget development process began in November with input from the staff, department supervisors, and administrators. The budget has been reviewed by the Board's Budget Committee, the Board of Education, and residents of the district who attended budget information meetings.

New York State requires that all public school budgets be formatted in the same three distinct parts: Program, Capital, and Administrative. This brochure again follows that format.

Also, all public schools are required to hold budget votes on a common date; this year's date is Tuesday, May 19th, from 12:00 noon - 9:00 p.m. in the Middle School Cafeteria.





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/mgt/serv/propertytax/taxcap/>.

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

Form Due - April 27, 2015

Form Preparer Name:

SCOTT P. MAHARDY

Preparer's Telephone Number:

315-687-2857

<u>Shaded Fields Will Calculate</u>	Budgeted 2014-15 (A)	Proposed Budget 2015- 16 (B)	Percent Change (C)
Total Budgeted Amount, not including Separate Propositions	37,417,871	36,958,984	-1.23 %
A. Proposed Tax Levy to Support the Total Budgeted Amount <sup>1</sup>	17,455,859	17,708,969	
B. Tax Levy to Support Library Debt, if Applicable			
C. Tax Levy for Non-Excludable Propositions, if Applicable <sup>2</sup>	0	0	
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)	17,455,859	17,708,969	1.45 %
F. Permissible Exclusions to the School Tax Levy Limit	609,070	667,456	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions <sup>3</sup>	16,912,461	17,303,270	
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)	16,846,789	17,041,513	
I. Difference: (G-H);(negative value requires 60.0% voter approval) <sup>2</sup>	65,672	261,757	
Public School Enrollment	1,977	1,920	-2.88 %
Consumer Price Index			1.62 %

<sup>1</sup> Include any prior year reserve for excess tax levy, including interest.

<sup>2</sup> 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.

<sup>3</sup> 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	3,557,104	4,105,000
Assigned Appropriated Fund Balance	1,567,000	0
Adjusted Unrestricted Fund Balance	1,167,572	1,315,000
	3.12 %	3.56 %

# Fiscal Accountability Summary

Commissioner's Regulations require that certain expenditure ratios for general-education and special-education students be reported and compared with ratios for similar districts and all public schools. The required ratios for this district are reported below.

The numbers used to compute the statistics on this page were collected on the State Aid Form A, the State Aid Form F, the School District Annual Financial Report (ST-3), and from the Student Information Repository System (SIRS). These data are from the 2012-13 school year.

<b>This School District</b>	<b>General Education</b>	<b>Special Education</b>
<b>Instructional Expenditures</b>	\$18,165,758	\$4,449,770
<b>Pupils</b>	2,066	280
<b>Expenditures Per Pupil</b>	\$8,793	\$15,892
<b>Similar District Group (Average Needs)</b>	<b>General Education</b>	<b>Special Education</b>
<b>Instructional Expenditures</b>	\$7,959,898,164	\$3,121,828,901
<b>Pupils</b>	775,402	106,702
<b>Expenditures Per Pupil</b>	\$10,266	\$29,257
<b>All School Districts</b>	<b>General Education</b>	<b>Special Education</b>
<b>Instructional Expenditures</b>	\$30,025,916,685	\$12,279,242,539
<b>Pupils</b>	2,666,629	410,379
<b>Expenditures Per Pupil</b>	\$11,260	\$29,922

Instructional Expenditures for General Education are K-12 expenditures for classroom instruction (excluding Special Education) plus a proration of building level administrative and instructional support expenditures. These expenditures include amounts for instruction of students with disabilities in a general-education setting. District expenditures, such as transportation, debt service and district-wide administration are not included.

The pupil count for General Education is K-12 average daily membership plus K-12 pupils for whom the district pays tuition to another school district. This number represents all pupils, including those classified as having disabilities and those not classified, excluding only students with disabilities placed out of

# **I. EXPENDITURES**

<b>PROGRAM</b>	<b><u>2014-15</u></b> <b>\$26,896,719</b>	<b><u>2015-16</u></b> <b>\$26,408,259</b>
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This budget category includes all services which provide or directly impact the instruction of students. This includes regular school, special education, library-media, instructional technology, guidance, student health services, school psychologists, co-curricular programs, athletics, staff development, and all student transportation services. Budget details for the category of "teaching" have been further illustrated in the box below.

	<u>2014-15</u>	<u>2015-16</u>
BOCES & Special Schools	\$500,096	\$559,498
Bus Garage	\$127,048	\$120,050
Co-curricular & Athletics	\$537,993	\$592,068
Computer Assisted Instruction	\$731,107	\$765,272
Contract Transportation	\$470	\$376
Curriculum & Staff Development	\$13,754	\$22,229
Employee Benefits	\$10,033,284	\$9,410,675
Guidance	\$676,805	\$697,011
Health Services	\$259,510	\$237,588
Instructional Media	\$467,998	\$473,478
Personnel & Legal	\$43,750	\$45,000
Social Work	\$115,259	\$118,974
Student Transportation	\$1,929,429	\$2,021,202
Students with Disabilities	\$2,133,399	\$2,120,204
*Teaching	\$9,326,817	\$9,224,634

## **\* Breakdown of Teaching Budget Item:**

	<u>2014-15</u>	<u>2015-16</u>
BOCES Services	\$516,411	\$480,931
Contractual Expense	\$36,750	\$35,300
Equipment	\$57,700	\$60,567
Materials and Supplies	\$183,420	\$181,591
Substitute Teacher Salaries	\$240,000	\$240,000
Support Staff Salaries	\$230,306	\$224,378
Teacher Salaries K-12	\$7,931,430	\$7,871,867
Textbooks	\$122,800	\$122,500
Tuition	\$8,000	\$7,500

<b>CAPITAL</b>	<b><u>2014-15</u></b>	<b><u>2015-16</u></b>
	<b>\$7,604,185</b>	<b>\$7,635,937</b>

This budget category includes all personnel, equipment, supplies, and materials for the operation and maintenance of district facilities, which includes utility costs. Any judgments and claims, re-funds of real property taxes, and all payments of principal and interest on debt service are included in this category. This also includes funds borrowed for the purchase of buses as well as a transfer to the capital fund.

	<u>2014-15</u>	<u>2015-16</u>
Debt Service	\$3,960,126	\$3,936,599
Employee Benefits	\$859,995	\$806,629
Maintenance of Plant	\$752,000	\$903,125
Operation of Plant	\$2,010,064	\$1,865,584
Transfer to Capital	\$22,000	\$124,000

<b>ADMINISTRATIVE</b>	<b><u>2014-15</u></b>	<b><u>2015-16</u></b>
	<b>\$2,916,967</b>	<b>\$2,914,788</b>

This budget category includes all personnel and expenses for the Board of Education, Superintendent, business office, auditor, tax collection, central printing and mailing, property and casualty insurance, school association dues, this District's share of BOCES Administrative costs, and supervision of instructional programs.

	<u>2014-15</u>	<u>2015-16</u>
Board of Education	\$36,250	\$37,050
Curriculum & Staff Development	\$173,028	\$195,281
Data Processing & Printing	\$173,100	\$166,049
Employee Benefits	\$573,330	\$537,753
Finance	\$404,719	\$413,313
Liability Insurance & Special Items	\$265,867	\$279,206
Personnel & Legal	\$91,115	\$84,727
Superintendent's Office	\$221,572	\$226,278
Supervision	\$977,986	\$975,131

<b>TOTAL EXPENDITURES</b>	<b><u>2014-15</u></b>	<b><u>2015-16</u></b>
	<b>\$37,417,871</b>	<b>\$36,958,984</b>



## II. REVENUES

<b>LOCAL SOURCES</b>	<b><u>2014-15</u></b>	<b><u>2015-16</u></b>
	<b>\$1,873,244</b>	<b>\$51,374</b>

\*Other local sources of revenue include bus rentals, sale of surplus materials, refund on contracted services, and tuition received from other schools.

	<b><u>2014-15</u></b>	<b><u>2015-16</u></b>
Appropriated Fund Balance	\$1,567,244	(\$216,376)
Admissions	\$5,000	\$3,500
ADA-PEP/eRate	\$112,000	\$100,000
Fees on Taxes	\$47,000	\$41,750
Interest and Earnings	\$32,500	\$22,500
Refunds of Prior Year Expense	\$90,000	\$85,000
*Other	\$19,500	\$15,000

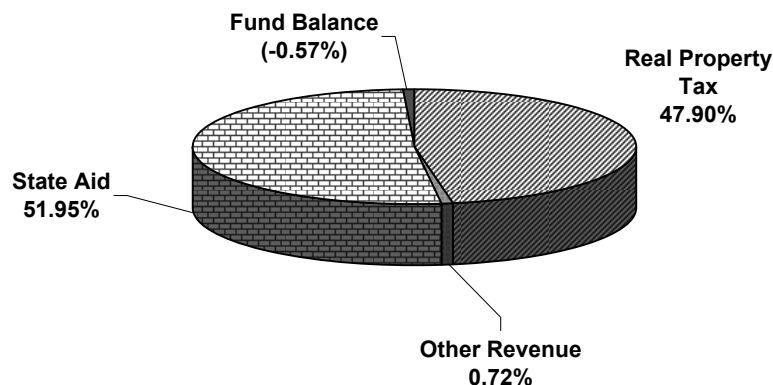
<b>STATE SOURCES</b>	<b><u>2014-15</u></b>	<b><u>2015-16</u></b>
	<b>\$18,088,768</b>	<b>\$19,198,641</b>

The District receives Basic Formula, Building and Textbook Aid directly from the State in support of education. These aids are determined by numerous factors including prior year's expenditures, enrollment data, transportation expenses, and legislative authorizations. BOCES (Board of Cooperative Educational Services) Aid is based on expenditures for certain programs and services from the prior year. Funds received from Medicaid Reimbursement are for programs and services provided to children that are Medicaid eligible.

	<b><u>2014-15</u></b>	<b><u>2015-16</u></b>
Basic Foundation Formula	\$13,288,813	\$14,296,398
BOCES	\$1,401,302	\$1,441,014
Building Aid	\$3,112,356	\$3,218,454
Medicaid Reimbursement	\$80,000	\$45,000
Textbooks	\$206,297	\$197,775
Federal Jobs Funding	\$0	\$0

<b>PROPERTY TAX LEVY</b>	<b><u>2014-15</u></b>	<b><u>2015-16</u></b>
	<b>\$17,455,859</b>	<b>\$17,708,969</b>

<b>TOTAL REVENUES</b>	<b><u>2014-15</u></b>	<b><u>2015-16</u></b>
	<b>\$37,417,871</b>	<b>\$36,958,984</b>



Chittenango Central School  
Board of Education  
J. Daniel Gibbons, President  
Geoffrey F. Zimmer, Vice-President  
Phil Austin  
Siubhan Bongiovanni  
James Boswell  
Louis Cianfrocco  
Edward J. Gratien  
Daniel E. Mayer  
Russell E. Wehner  
Michael A. Schiedo, Superintendent

Chittenango Central School  
1732 Fyler Road  
Chittenango, NY 13037

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Chittenango, NY 13037  
Permit #16

CHITTENANGO CENTRAL SCHOOL  
DISTRICT RESIDENT

## ANNUAL BUDGET VOTE

**Tuesday, May 19, 2015 - Chittenango Middle School - 12:00 noon - 9:00 p.m.**  
**Please use the west (or larger) parking lot - the vote will be held in the cafeteria.**

1. Vote on 2015-16 Proposed Budget Proposition:

"Shall the Board of Education of the Chittenango Central School District, Chittenango, New York, be authorized to expend the sums set forth in their 2015-16 Proposed Budget in the total amount of \$36,958,984 during the fiscal year 2015-16, and to levy the necessary tax therefore?"

2. Vote on three Board of Education Seats (Vote for one person for each seat):

3 Yr Term now held  
by James Boswell  
Candidate: James Boswell

3 Yr Term now held  
by Daniel E. Mayer  
Candidate: Daniel E. Mayer

3 Yr Term now held  
by Russell E. Wehner  
Candidate: Russell E. Wehner

3. Vote on the Sullivan Free Library Tax Levy:

"Shall the Board of Education levy and collect on behalf of the Sullivan Free Library the sum of \$523,575 for the fiscal year beginning July 1, 2015?"

## QUALIFICATIONS OF VOTERS

Those eligible to vote must meet all of the following criteria:

- A citizen of the United States; and
- At least eighteen (18) years of age; and
- A resident within the school district for the past thirty (30) days.

Voters may be required to attest to the above requirements. There is no voter pre-registration.

## ABSENTEE VOTING

Absentee Ballots are now available. Contact Mr. Scott Mahardy, District Clerk, at 687-2850 for application forms and deadline information.