

**PUTNAM CENTRAL SCHOOL DISTRICT**

**PUTNAM STATION, NY 12861**

**2021-2022**

**Proposed Budget**

**Budget Hearing: May 11, 2021 @ 6:30 p.m.**

**Voting on:**

**1. Proposed Budget**

**2. One seat on the Board of Education**

**Voting will take place on Tuesday, May 18, 2021**

**1:00 p.m. to 8:00 p.m.**

**Additional Information Available up Request at  
Putnam Central School**

**Monday-Friday 8:00 a.m. to 2:00 p.m.**

## School District Budget Notice

Overall Budget Proposal	Budget Adopted for the 2020-21 School Year	Budget Proposed for the 2021-22 School Year	Contingency Budget for the 21-22 School Year *
Total Budgeted Amount, Not Including Separate Propositions	\$2,611,727	\$2,679,839	\$2,646,959
Increase/Decrease for the 2021-22 School Year		\$68,112	\$35,232
Percentage Increase/Decrease in Proposed Budget		2.61 %	1.35%
Change in the Consumer Price Index		(.58)%	
<b>A. Proposed Levy to Support the Total Budgeted Amount</b>	<b>\$1,957,686</b>	<b>\$1,992,071</b>	
<b>B. Levy to Support Library Debt, if Applicable</b>			
<b>C. Levy for Non-Excludable Propositions, if Applicable **</b>			
<b>D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy</b>			
<b>E. Total Proposed School Year Tax Levy (A + B + C - D)</b>	<b>\$1,957,686</b>	<b>\$1,992,071</b>	<b>\$1,957,686</b>
<b>F. Total Permissible Exclusions</b>	<b>\$</b>	<b>\$</b>	
<b>G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions</b>	<b>\$1,957,686</b>	<b>\$1,992,071</b>	
<b>H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E – B – F + D)</b>	<b>\$1,957,686</b>	<b>\$1,992,071</b>	
<b>I. Difference: G – H (Negative Value Requires 60.0% Voter Approval – See Note Below Regarding Separate Propositions) **</b>			
<b>Administrative Component</b>	<b>\$519,685</b>	<b>\$544,603</b>	<b>\$527,603</b>
<b>Program Component</b>	<b>\$1,915,995</b>	<b>\$1,955,538</b>	<b>\$1,945,438</b>
<b>Capital Component</b>	<b>\$176,047</b>	<b>\$179,698</b>	<b>\$173,918</b>
<p>* Provide a statement of assumptions made in projecting a contingency budget for the 2021-22 school year, should the proposed budget be defeated pursuant to Section 2023 of the Education Law.</p> <p>The proposed 2021-22 school budget is under the allowable Property Tax Cap. The District plans to utilize \$184,981 of fund balance as a revenue source. If the District were required to adopt a contingency budget, additional amounts would have to be eliminated from administrative, equipment, and program expenses to bring the budget within requirements to meet the administrative cap and remove non-contingent expenses based on board decision.</p>			
<p>** List Separate Propositions that are not included in the Total Budgeted Amount: (Tax Levy associated with educational or transportation services propositions are not eligible for exclusion and may affect voter approval requirements)</p>	Description		Amount

NOTE: Please submit an electronic version (Word or PDF) of this completed form to: [emscmqts@nysed.gov](mailto:emscmqts@nysed.gov)

Under the Budget Proposed  
for the 2021-22 School Year

Estimated Basic STAR Exemption Savings <sup>1</sup>	\$165.00
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The annual budget vote for the fiscal year 2021-2022 by the qualified voters of the Putnam Central school district, Washington County, New York, will be held at Putnam Central school(s) in said district on Tuesday, May 18, 2021 between the hours of 1:00pm and 8:00pm, prevailing time in the Putnam CSD Gymnasium, at which time the polls will be opened to vote by voting ballot or machine.

<sup>1</sup> The basic school tax relief (STAR) exemption is authorized by section 425 of the Real Property Tax Law.

## Proposed 2021-22 Budget

	2020-21	2021-22
Administrative		
Board of Education	2880	4520
District Clerk	6907	7078
District Meeting	600	500
Chief School Officer	168460	174898
Business Administration	156014	157664
BOCES Administrative charge	26143	27136
BOCES Capital Charge	2062	3031
Unallocated Insurance	10250	10550
Auditing	9000	9000
Tax Collector	7360	7500
Legal	4040	4040
Personnel	3560	3560
School Association Dues	2240	2240
State Retirement	6340	7352
Teacher Retirement	18613	19066
Social Security	17346	18155
Workers Comp, Disability	1199	2260
Medical, Dental, Union ben	77271	86051
Total Administrative	519685	544603
Instructional		
Teaching Reg school	1132612	1136277
Supervision	1560	1623
Research & Planning	880	916
Programs students with special needs	259170	272307
Library, AV, Computer assisted inst.	3200	3200
Health Services reg. school	2450	2450
Co-curricular Activities	5440	5440
Interscholastic Athletics	3000	3000
District Transportation	167338	169630
State Retirement	17132	19181
Teacher Retirement	50296	49744
Social Security	46872	47367
Workers Cop, Disabilty	3240	5896
Medical, Dental Union ben.	208804	224507
Trasnfer to school lunch	14000	14000
Total Instructional	1915995	1955538
Capital		
Operations and Maintenance plant	35010	35630

Maintenance building	122478	123837
State Retirement	974	1119
Teacher Retirement	28860	2903
Social Security	2666	2764
Workers Comp, Disability	184	344
Medical, Dental Union ben.	11876	13102
Total Capital	176047	179698
<b>Total Budget</b>	<b>2611727</b>	<b>2679839</b>
Budget increase	0.90%	2.60%
Revenue		
Allocated from fund balance	251094	184981
Interest on investment	0	0
Interest on Returned Taxes	0	0
Unclassified Revenue	0	0
Gross State Aid	168331	267608
State Aid BOCES	57064	57968
VLT lottery	16000	16000
textbook aid	5021	5254
Transportation	10276	9702
Public Private Excess Cost Aid	5300	5300
High Tax Aid	140955	140955
<b>Tax Levy</b>	<b>1957686</b>	<b>1992071</b>
Tax levy increase	2.33%	1.76%
Total Revenue	2611727	2679839

School District - 534601 Putnam

Equalized Total Assessed Value 6,601,654

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
13500	TOWN - GENERALLY	RPTL 406(1)	1	48,700	0.74
25120	NONPROF CORP - EDUCLCONST PRC	RPTL 420-a	1	32,200	0.49
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	1	0	0.00
41800	PERSONS AGE 65 OR OVER	RPTL 467	1	56,100	0.85
41804	PERSONS AGE 65 OR OVER	RPTL 467	1	27,080	0.41
41834	ENHANCED STAR	RPTL 425	8	515,520	7.81
41854	BASIC STAR 1999-2000	RPTL 425	3	90,000	1.36

Total Exemptions Exclusive of System Exemptions:

Total System Exemptions: 16 769,600 11.66

Totals: 0 0 0.00

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 310,055,430

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RP TL 404(1)	1	119,048	0.04
13500	TOWN - GENERALLY	RP TL 406(1)	11	1,058,257	0.34
13510	TOWN - CEMETERY LAND	RP TL 446	3	47,077	0.02
13800	SCHOOL DISTRICT	RP TL 408	2	1,662,154	0.54
25110	NONPROF CORP - RELIG(CONST PRO	RP TL 420-a	2	323,282	0.10
25120	NONPROF CORP - EDUC(CONST PRC	RP TL 420-a	10	6,459,487	2.08
26400	INC VOLUNTEER FIRE CO OR DEPT	RP TL 464(2)	1	256,410	0.08
27350	PRIVATELY OWNED CEMETERY LAND	RP TL 446	2	478,359	0.15
41400	CLERGY	RP TL 460	1	1,538	0.00
41700	AGRICULTURAL BUILDING	RP TL 483	2	68,821	0.02
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	13	692,549	0.22
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	9	320,572	0.10
41805	PERSONS AGE 65 OR OVER	RP TL 467	7	821,259	0.26
41834	ENHANCED STAR	RP TL 425	46	3,140,574	1.01
41854	BASIC STAR 1999-2000	RP TL 425	117	3,594,948	1.16
41935	DISABILITIES AND LIMITED INCOM	RP TL 459-c	1	307,692	0.10
47200	RAILROAD - PARTIALLY EXEMPT	RP TL 489-d&d&d	2	720,404	0.23
47460	FOREST LAND CERTD AFTER 8/74	RP TL 480-a	3	198,146	0.06

Total Exemptions Exclusive of System Exemptions:

Total System Exemptions:			233	20,270,577	6.54
Totals:			0	0	0.00
			233	20,270,577	6.54

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:

Entity Name: PUTNAM CSD  
 BEDS Code: 641401  
 Claim Year: 2020-2021 **SET VALUES**

**SAMS**  
 NEW YORK STATE EDUCATION DEPARTMENT  
 STATE AID MANAGEMENT SYSTEM

Welcome **Matthew Boucher** (School Superintendent) **CORE** 05/06/2021 08:24 AM Home | Issue Reporting | Help | Logout

Entity Info | Forms | Claim Verifications | Activity Log | Reports

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

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District Name: PUTNAM CSD  
 Contact Person: MATTHEW BOUCHER

District Code: 641401  
 Telephone: (518) 547-8266  
 Tel Extension:

**Property Tax Report Card**

\*\*\*\*Please use Chrome or Firefox browsers when entering the Business Portal to complete the PTRC. Internet Explorer is NOT recommended.\*\*\*\*

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 2021-22 Budget Notice to: [emscmgt@nysed.gov](mailto:emscmgt@nysed.gov). This will enable us to help correct any formula or data entry discrepancy quickly.

Notice: The Enacted Budget allows school districts to establish a reserve fund for NYS Teachers' Retirement System Contributions, effective immediately. This reserve, if applicable, should be reported in the Schedule of Reserves under 'Other Reserve' and with a description that says: "To fund employer retirement contributions to the New York State Teachers' Retirement System (TRS.)"

Form Due - April 26, 2021

Form Preparer Name: JAMIE O'DELL  
 Preparer's Telephone Number: 5184836420

<u>Shaded Fields Will Calculate</u>	Budgeted 2020-21 (A)	Proposed Budget 2021-22 (B)	Percent Change (C)
Total Budgeted Amount, not including Separate Propositions	2,611,727	2,679,839	2.61 %
A. Proposed Tax Levy to Support the Total Budgeted Amount <sup>1</sup>	1,957,686	1,992,071	
B. Tax Levy to Support Library Debt, if Applicable	0	0	
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	0	0	
E. Total Proposed School Year Tax Levy (A+B+C-D)	1,957,686	1,992,071	1.76 %
F. Permissible Exclusions to the School Tax Levy Limit	0	0	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions <sup>3</sup>	1,957,686	1,992,071	
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)	1,957,686	1,992,071	
I. Difference: (G-H);(negative value requires 60.0% voter approval) <sup>2</sup>	0	0	
Public School Enrollment	61	61	0.00 %
Consumer Price Index			1.23 %

<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 2021-22, includes any carryover from 2020-21 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2020-21 (D)	Estimated 2021-22 (E)
Adjusted Restricted Fund Balance	76,799	76,832
Assigned Appropriated Fund Balance	275,814	184,981
Adjusted Unrestricted Fund Balance	1,631,175	1,146,194
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	62.46 %	42.77 %

**Schedule of Reserve Funds**

Reserve Type	Reserve Name	Reserve Description *	3/31/21 Actual Balance	6/30/21 Estimated Ending Balance	Intended Use of the Reserve in the 2021-22 School Year (Limit 200 Characters)**
Capital + (add)	CAPITAL	For the cost of any object or purpose for which bonds may be issued.	100,333	400,346	- This reserve is used to finance the construction
Repair	REPAIR	For the cost of repairs to capital improvements or equipment.	50,123	50,125	This reserve may be used for repairs to capital
Workers Compensation		For self-insured Workers Compensation and benefits.			
Unemployment Insurance	UNEMPLOYMENT	For reimbursement to the State Unemployment Insurance Fund.	16,092	16,094	This reserve is used to reimburse the New York
Reserve for Tax Reduction		For the gradual use of the proceeds of the sale of school district real property.			
Mandatory Reserve for Debt Service		For proceeds from the sale of district capital assets or improvement, restricted to debt service.			
Insurance		For liability, casualty, and other types of uninsured losses.			
Property Loss + (add)		To cover property loss.			
Liability + (add)		To cover incurred liability claims.			
Tax Certiorari	TAX CERT	For tax certiorari settlements.	10,612	10,613	This reserve is used to pay for judgements and
Reserve for Insurance Recoveries		For unexpended proceeds of insurance recoveries at fiscal year end.			
Employee Benefit Accrued Liability		For accrued 'employee benefits' due to employees upon termination of service.			
Retirement Contribution		For employer retirement contributions to the State and Local Employees' Retirement System.			
Reserve for Uncollected Taxes		For unpaid taxes due certain city school districts not reimbursed by their city/county until the following fiscal year.			
Single Other Reserve + (add)					

\* NYSED Reserve Guidance: [http://www.p12.nysed.gov/mgt/serv/accounting/docs/reserve\\_funds.pdf](http://www.p12.nysed.gov/mgt/serv/accounting/docs/reserve_funds.pdf)

OSC Reserve Guidance: <http://osc.state.ny.us/localgov/pubs/listacctg.htm#reservefunds>

\*\*Provide a brief, but specific, statement of the planned use and appropriation for the reserve in SY 2021-22. Mention any capital expenditures that will need to be voted upon in the upcoming Budget Vote.