

PUTNAM CENTRAL SCHOOL DISTRICT

Putnam Station, NY 12861

2022-2023

Proposed Budget

Budget Hearing: Tuesday, May 3, 2022 @ 6:30 p.m.

VOTING ON:

- 1. PROPOSED BUDGET**
- 2. ONE SEAT ON THE BOARD OF EDUCATION**
- 3. PROPOSITION TO FUND A CAPITAL IMPROVEMENTS RESERVE FUND UP TO A MAXIMUM OF \$1,000,000.**

VOTING WILL TAKE PLACE ON TUESDAY, MAY 17, 2022

1:00 P.M. TO 8:00 P.M

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

Monday-Friday 7:30 a.m. to 2:00 p.m.

PROPOSED 2022-2023 BUDGET

Administrative	2021-2022	2022-2023
Board of Education	4520	4520
District Clerk	7078	7298
District Meeting	500	500
Chief School Officer	174898	181794
Business Administration	157664	159638
BOCES Capital Charge	27136	27136
BOCES Administrative Charge	3031	3031
Unallocated Insurance	10550	10550
Auditing	9000	9000
Tax Collector	7500	8000
Legal	4040	4040
Personnel	3560	3560
School Association Dues	2240	2240
State Retirement	7352	5514
Teacher Retirement	19066	20845
Social Security	18155	18432
Workers Comp., Disability	2260	3904
Medical; Dental; Union Benf.	86051	93764
Total Administrative	544603	563767
Instructional		
Teaching Reg. School	1136277	1157838
Supervision	1623	1688
Research & Planning	916	953
Programs students with special needs	272307	274223
Library, AV, Computer Assisted inst.	3200	3200
Health Services reg. school	2450	2450
Co-curricular Activities	5440	5440
Interscholastic Athletics	3000	3000
District Transportation	169630	169819
State Retirement	19181	14328
Teacher Retirement	49744	54163
Social Security	47367	47893
Workers Comp; Disability	5896	10146
Medical; Dental Union Benf.	224507	243635
Transfer to school lunch	14000	20000
Total Instructional	1955538	2008773

PROPOSED 2022-2023 BUDGET (continued)

Capital	2021-2022	2022-2023
Operations and Maintenance Plant	35630	35630
Maintenance Building	123837	125250
State Retirement	1119	838
Teacher Retirement	2903	3168
Social Security	2764	2802
Workers Comp, Disability	344	593
Medical, Dental Union Benf.	13102	14256
Total Capital	179698	182536
Total Budget	2679839	2755076
Budget Increase	2.60%	2.81%
 Revenue		
Allocated from Fund Balance	184981	234845
Interest on Investment	0	0
Interest on Returned Taxes	0	0
Unclassified Revenue	0	0
Gross State Aid	267608	285968
State Aid BOCES	57968	64068
VLT Lottery	16000	16000
Textbook Aid	5254	4889
Transportation	9702	10980
Public Private Excess Cost Aid	5300	5300
High Tax Aid	140955	140955
Tax Levy	1992071	1992071
Tax Levy Increase	1.76%	0%
Total Revenue	2679839	2755076

School District Budget Notice

Overall Budget Proposal	Budget Adopted for the 2021-22 School Year	Budget Proposed for the 2022-23 School Year	Contingency Budget for the 2022- 23 School Year *
Total Budgeted Amount, Not Including Separate Propositions	\$2,679,839	\$2,755,076	\$2,735,330
Increase/Decrease for the 2022-23 School Year		\$73,237	\$55,491
Percentage Increase/Decrease in Proposed Budget		2.81 %	2.07%
Change in the Consumer Price Index		4.7%	
A. Proposed Levy to Support the Total Budgeted Amount	\$1,992,071	\$1,992,071	
B. Levy to Support Library Debt, if Applicable			
C. Levy for Non-Excludable Propositions, if Applicable **			
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy			
E. Total Proposed School Year Tax Levy (A + B + C - D)	\$1,992,071	\$ 1,992,071	\$1,992,071
F. Total Permissible Exclusions	\$	\$	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions	\$1,992,071	\$1,992,071	
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	\$1,992,071	\$1,992,071	
I. Difference: G - H (Negative Value Requires 60.0% Voter Approval - See Note Below Regarding Separate Propositions) **			
Administrative Component	\$544,603	\$563,767	\$559,901
Program Component	\$1,955,538	\$2,008,773	\$1,998,673
Capital Component	\$179,698	\$182,536	\$176,756

* Provide a statement of assumptions made in projecting a contingency budget for the 2022-23 school year, should the proposed budget be defeated pursuant to Section 2023 of the Education Law.

The proposed 2022-23 school budget is under the allowable Property Tax Cap. The District plans to utilize \$234,845 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.

** 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)

Description	Amount
Capital Improvements Reserve	\$1,000,000

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

Under the Budget Proposed
for the 2022-23 School Year

Estimated Basic STAR Exemption Savings¹

\$165.00

The annual budget vote for the fiscal year 2022-2023 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 17, 2022, 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.

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

School District - 534601 Putnam

Equalized Total Assessed Value 307,919,676

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	119,048	0.04
13500	TOWN - GENERALLY	RPTL 406(1)	11	1,045,071	0.34
13510	TOWN - CEMETERY LAND	RPTL 446	3	46,490	0.02
13800	SCHOOL DISTRICT	RPTL 408	2	1,641,446	0.53
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	2	319,254	0.10
25120	NONPROF CORP - EDUCL(CONST PRC	RPTL 420-a	10	6,379,013	2.07
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	1	253,216	0.08
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	2	472,400	0.15
41400	CLERGY	RPTL 460	1	1,519	0.00
41700	AGRICULTURAL BUILDING	RPTL 483	2	67,964	0.02
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	10	635,769	0.21
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	9	317,821	0.10
41805	PERSONS AGE 65 OR OVER	RPTL 467	6	501,024	0.16
41834	ENHANCED STAR	RPTL 425	41	2,756,651	0.90
41854	BASIC STAR 1999-2000	RPTL 425	115	3,402,787	1.11
41935	DISABILITIES AND LIMITED INCOM	RPTL 459-c	1	306,442	0.10
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	6	117	0.00
47200	RAILROAD - PARTIALLY EXEMPT	RPTL 489-d&dd	2	541,862	0.18
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	3	195,677	0.06

Total Exemptions Exclusive of System Exemptions:

Totals:			228	19,003,571	6.17
			0	0	0.00
			228	19,003,571	6.17

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 6,709,444

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	0.73
25120	NONPROF CORP - EDUC(CONST PRC	RPTL 420-a	1	32,200	0.48
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	0.84
41804	PERSONS AGE 65 OR OVER	RPTL 467	1	30,465	0.45
41834	ENHANCED STAR	RPTL 425	8	517,535	7.71
41854	BASIC STAR 1999-2000	RPTL 425	3	90,000	1.34

Total Exemptions Exclusive of System Exemptions:

Total System Exemptions: 16 775,000 11.55

Totals: 0 0 0.00

Totals: 16 775,000 11.55

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 6,709,444

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	0.73
25120	NONPROF CORP - EDUCL(CONST PRO	RPTL 420-a	1	32,200	0.48
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	0.84
41804	PERSONS AGE 65 OR OVER	RPTL 467	1	30,465	0.45
41834	ENHANCED STAR	RPTL 425	8	517,535	7.71
41854	BASIC STAR 1999-2000	RPTL 425	3	90,000	1.34

Total Exemptions Exclusive of System Exemptions:

Total System Exemptions:			16	775,000	11.55
Totals:			0	0	0.00
			16	775,000	11.55

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: _____

Property Tax Report Card
641401 - PUTNAM CSD

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Official - as of 04/29/2022 02:53 PM

****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/mgtserv/propertytax/taxcap/>.

Please also submit an electronic version (PDF or Word) of your school district's 2022-23 Budget Notice to: emscmgts@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 25, 2022

Form Preparer Name: JAMIE ODELL
 Preparer's Telephone Number: 518-483-6420

Shaded Fields Will Calculate	Budgeted 2021-22 (A)	Proposed Budget 2022-23 (B)	Percent Change (C)
Total Budgeted Amount, not including Separate Propositions	2,679,839	2,755,076	2.81 %
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	1,992,071	1,992,071	
B. Tax Levy to Support Library Debt, if Applicable	0	0	
C. Tax Levy for Non-Excludable Propositions, if Applicable ²	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)	1,992,071	1,992,071	0.00 %
F. Permissible Exclusions to the School Tax Levy Limit	0	0	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	1,992,071	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)	1,992,071	1,992,071	
I. Difference: (G-H);(negative value requires 60.0% voter approval) ²	0	0	
Public School Enrollment	61	61	0.00 %
Consumer Price Index			4.7 %

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 2022-23, includes any carryover from 2021-22 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2021-22 (D)	Estimated 2022-23 (E)
Adjusted Restricted Fund Balance	76,837	76,273
Assigned Appropriated Fund Balance	186,425	234,845
Adjusted Unrestricted Fund Balance	1,912,447	1,327,466
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	71.36 %	48.18 %

Schedule of Reserve Funds

Reserve Type	Reserve Name	Reserve Description *	3/31/22 Actual Balance	6/30/22 Estimated Ending Balance	Intended Use of the Reserve in the 2022-23 School Year (Limit 200 Characters)**
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Note: Be sure to click on the Save button at the bottom after each additional Reserve you add under Capital, Property Loss, Liability, or Other Reserve.

Capital	CAPITAL PROJECT	For the cost of any object or purpose for which bonds may be issued.	400,522	400,572	This reserve is used to finance the construction of, general improvements, reconstruction, renovations or additions to, the district's buildings, including site work and the acquisition of original fu
Repair	REPAIR RESERVE	For the cost of repairs to capital improvements or equipment.	50,148	50,155	This reserve may be used for repairs to capital improvements or equipment of a type that does not recur annually or at shorter intervals. Expenditures from this reserve may be made only after a public
Workers Compensation		For self-insured Workers Compensation and benefits.			
Unemployment Insurance	UNEMPLOYMENT RESERVE	For reimbursement to the State Unemployment Insurance Fund.	16,100	16,102	This reserve fund is used to pay the cost of reimbursement to the State Unemployment Insurance Fund for payments made to claimants where the school district has elected to use the

benefit
reimbursemen

Reserve for Tax Reduction	For the gradual use of the proceeds of the sale of school district real property.	<input type="text"/>	<input type="text"/>
Mandatory Reserve for Debt Service	For proceeds from the sale of district capital assets or improvement, restricted to debt service.	<input type="text"/>	<input type="text"/>
Insurance	For liability, casualty, and other types of uninsured losses.	<input type="text"/>	<input type="text"/>
Property Loss + (add)	To cover property loss.	<input type="text"/>	<input type="text"/>
Liability	To cover incurred liability claims.	<input type="text"/>	<input type="text"/>
Tax Certiorari RESERVE	TAX CERTIORARI For tax certiorari settlements.	10,014	10,015
			To cover any judgements or claims arising out of tax certiorari proceedings.
Reserve for Insurance Recoveries	For unexpended proceeds of insurance recoveries at fiscal year end.	<input type="text"/>	<input type="text"/>
Employee Benefit Accrued Liability	For accrued 'employee benefits' due to employees upon termination of service.	<input type="text"/>	<input type="text"/>
Retirement Contribution	For employer retirement contributions to the State and Local Employees' Retirement System.	<input type="text"/>	<input type="text"/>
Reserve for Uncollected Taxes	For unpaid taxes due certain city school districts not reimbursed by their city/county until the following fiscal year.	<input type="text"/>	<input type="text"/>
Single Other Reserve + (add)		<input type="text"/>	<input type="text"/>

* **NYSED Reserve Guidance:**
http://www.p12.nysed.gov/mgtserv/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 2022-23. Mention any capital expenditures that will need to be voted upon in the upcoming Budget Vote.**

Save	Reset	Save & Ready
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