

**PUTNAM CENTRAL SCHOOL DISTRICT
PUTNAM STATION, NEW YORK
2018-2019**

**PROPOSED BUDGET
BUDGET HEARING: MAY 1, 2018 AT 6:00 P.M.
IN THE SCHOOL GYMNASIUM**

**VOTING ON:
PROPOSED BUDGET**

**VOTING WILL TAKE PLACE ON MAY 15, 2018
1:00 P. M. TO 8:00 P.M.
IN THE SCHOOL GYMNASIUM**

**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.



BOARD OF EDUCATION

<u>1010</u>	Board of Education	<u>\$2,230</u>	<u>\$2,230</u>
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<u>1040</u>	District Clerk	<u>\$7,414</u>	<u>\$7,439</u>
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<u>1060</u>	District Meeting	<u>\$750</u>	<u>\$500</u>
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<u>SUBTOTAL</u>		<u>\$10,394</u>	<u>\$10,169</u>
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- **Central Office Administration** Salaries include those of the Superintendent, Administrative Assistant, Tax Collector, and Account Clerk. Chief School Administrator: 2018-2019 (Estimate) Salary \$142,319, benefits \$55,030 other remuneration \$3,789.
- 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, and the BOCES shared business office.
- 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.



- **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 BOCES 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, and will also include expenses for an upcoming BOCES capital projected to impact the districts in 2021 and 2022 .



CENTRAL ADMINISTRATION

1240	Chief School Admin.	\$147,550	\$149,200
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<u>SUBTOTAL</u>		\$147,550	\$149,200
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FINANCE

1310	Business Administration	\$35,050	\$135,509
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1320	Auditing	\$3,500	\$9,000
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1325	Treasurer	\$42,350	\$0
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1330	Tax Collector	\$8,500	\$8,000
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1345	Purchasing	\$0	\$0
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1380	Fiscal Agent Fees	\$0	\$0
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<u>SUBTOTAL</u>		\$89,400	\$152,509
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STAFF

1420	Legal	\$3,500	\$6,200
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1430	Personnel		\$8,236
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1480	Public Information and Services		\$0
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<u>SUBTOTAL</u>		\$3,500	\$14,436
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SPECIAL ITEMS

1910	Unallocated Insurance	\$10,850	\$10,850
1920	School Association Dues	\$3,250	\$3,250
1950	Assessments on School Property		\$0
1981	Administrative Charge-BOCES	\$24,500	\$23,835
1983	Capital Charge - BOCES	\$3,500	\$2,650
1996	Contribution to NYS		\$0

SUBTOTAL

\$42,100 \$40,585

EMPLOYEE BENEFITS

9010	State Retirement	\$14,195	\$5,164
9020	Teacher Retirement	\$18,250	\$17,559
9030	Social Security	\$18,010	\$14,718
9040	Workmen's Comp.	\$1,000	\$1,420
9045	Life Insurance	\$0	\$0
9050	Unemployment Insurance	\$0	\$3
9055	Disability Insurance	\$0	\$1,033
9060	Hospital, Medical, Dental	\$79,330	\$72,300
9070	Union Welfare Benefits	\$0	\$0
9089	Other	\$0	\$0

SUBTOTAL

\$130,785 \$112,197



■ SECTION II: PROGRAM BUDGET

- Salaries PreK-6 include the salaries of classroom teachers, physical education/science teacher, a part time special education teacher, and a part time library/media specialist. Other Instructional includes a teaching assistant, 1.5 teacher aids and substitute teaching salaries. A new category has been added to support 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 40 students will be attending Ticonderoga for the 2018-2019. Tuition expense has been divided between regular education, career and technical education, and special education. The tuition rate for regular education students for the 2017-2018 was \$ 14,262 per student. The tuition rate for career and technical education students was \$11,426. The special education tuition rate was \$ 33,624 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.
- First aid supplies and supplies needed to conduct annual physicals for the district.



- BOCES Services (cost for most services are reimbursed at the rate of 36%) they provide us with a Speech Therapist, School Psychologist, Computer technician, maintenance of high speed internet access lines, support for our accounting software and several other needed services.
- BOCES Tuition and Handicapped Tuition are for career and technical and 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, Intramural Sports and the services of the Title I coordinator. Expenses of printing and mailing the district newsletter are also included in this category.
- Under new 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.



Admin. Amd Improvement

2020	Supervision	\$2,500	\$2,500
2060	Research and Planning	\$500	\$1,000
SUBTOTAL		\$3,000	\$3,500

TEACHING--REGULAR SCHOOL

2110	Teaching, Reg. School	\$1,129,965	\$1,162,876
SUBTOTAL		\$1,129,965	\$1,162,876

SPECIAL APPORTIONMENT PROGRAMS

2250	Programs for Students with		
	Disabilities and Special Needs	263750	\$168,238
SUBTOTAL		\$263,750	\$168,238

INSTRUCTIONAL MEDIA

2610	School Library & AV	\$34,750	\$20,737
2620	Educational Television	\$0	\$0
2630	Computer Assisted Instruction	\$1,095	\$2,000
SUBTOTAL		\$35,845	\$22,737



PUPIL PERSONNEL SERVICES

2805	Attendance-Regular School	\$0	\$0
2810	Guidance-Regular School	\$0	\$0
2815	Health Svcs-Regular School	\$2,700	\$3,200
2820	Psychological Svcs-Reg. School	\$0	\$0
2825	Social Work Services	\$0	\$0
2830	Special Schools	\$0	\$0
2850	Cocurricular Activities	\$6,700	\$9,000
2855	Interscholastic Athletics	\$6,000	\$1,500
<u>SUBTOTAL</u>		\$15,400	\$13,700

PUPIL TRANSPORTATION

5510	District Transportation	\$163,345	\$162,100
5530	Garage Building	\$0	\$0
5540	Contract Transportation	\$0	\$0
<u>SUBTOTAL</u>		\$163,345	\$162,100



EMPLOYEE BENEFITS

9010	State Retirement	\$14,195	\$5,164
9020	Teacher Retirement	\$18,250	\$17,559
9030	Social Security	\$18,010	\$14,718
9040	Workmen's Comp.	\$1,000	\$1,420
9045	Life Insurance	\$0	\$0
9050	Unemployment Insurance	\$0	\$3
9055	Disability Insurance	\$0	\$1,033
9060	Hospital, Medical, Dental	\$79,330	\$72,300
9070	Union Welfare Benefits	\$0	\$0
9089	Other	\$0	\$0
<u>SUBTOTAL</u>		\$130,785	\$112,197



- **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.



CENTRAL SERVICES

1620	Operation & Maintenance	\$74,000	\$45,000
1621	Maintenance	\$66,550	\$108,018
<u>SUBTOTAL</u>		\$140,550	\$153,018

EMPLOYEE BENEFITS

9010	State Retirement	\$8,290	\$949
9020	Teacher Retirement		\$3,226
9030	Social Security	\$3,500	\$2,704
9040	Workmen's Comp.	\$1,250	\$261
9045	Life Insurance		\$0
9050	Unemployment Insurance		\$0
9055	Disability Insurance		\$190
9060	Hospital, Medical, Dental	\$28,483	\$13,284
9070	Union Welfare Benefits		\$0
9089	Other		\$0
<u>SUBTOTAL</u>		\$41,523	\$20,614



Revenue

Description	2017-2018	2018-2018
Allocated from Fund Balance	\$610,000	\$491,000
Interest on Investments	\$2,500	\$439
Interest on Returned Taxes	\$4,500	\$100
Unclassified Revenue	\$8,200	\$7,000
Gross State Aid	\$116,500	\$154,609
State Aid BOCES	\$22,000	\$60,780
VLT Lottery	\$14,000	\$16,000
Textbook Aid	\$2,800	-\$147
Transportation	\$0	\$9,846
Public and Private Excess Cost Aid	\$34,000	\$5,300
High Tax Aid	\$140,955	\$140,955
Tax Levy	\$1,570,002	\$1,615,696

TOTAL - REVENUE

\$2,525,457

\$2,501,578



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/omsed/propentaxcalc/>

Please also submit an electronic version (PDF or Word) of your school district's 2018-19 Budget Notice to: emscmgis@nysed.gov. This will enable us to help correct any formula or data entry discrepancy quickly.

Form Due - April 23, 2018

Form Preparer Name:
Preparer's Telephone Number:

JAMIE L O'DELL
518.463.8420

Shaded Fields Will Calculate

	Budgeted 2017-18 (A)	Proposed Budget 2018-19 (B)	Percent Change (C)
Total Budgeted Amount, not including Separate Propositions	2,525,457	2,501,576	-0.95 %
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	1,670,002	1,615,696	
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)	1,670,002	1,615,696	-2.91 %
F. Permissible Exclusions to the School Tax Levy Limit	0	0	
G. School Tax Levy Limit, Excluding Levy for Permissible Exclusions ³	1,570,002	1,615,696	
H. Total Proposed Tax Levy for School Purposes, Excluding Permissible Exclusions and Levy for Library Debt, Plus Prior Year Tax Cap Reserve (E-F+D)	1,670,002	1,615,696	
I. Difference: (G-H) (negative value requires 60.0% voter approval) ⁴	0	0	
Public School Enrollment	68	69	1.47 %
Consumer Price Index			2.13 %

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 2018-19, includes any carryover from 2017-18 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2017-18 (D)	Estimated 2018-19 (E)
Adjusted Restricted Fund Balance	66,092	61,167
Assigned Appropriated Fund Balance	810,090	491,000
Adjusted Unrestricted Fund Balance	626,597	636,597
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget:	36.65 %	17.41 %



PUTNAM CENTRAL SCHOOL RESERVE PLAN

- **The practice of planning ahead and systematically saving for contingencies is considered prudent management. The Board of Education, therefore, has established reserve funds to provide resources for intended future use. A reserve fund is a separate account established by a school district to finance expenditures for a specific purpose. Generally, reserve funds are authorized under Education Law or General Municipal Law and must adhere to strict guidelines. The Putnam Central School District has established the following reserves.**

- ***Plan Adopted by Board 2/2018**



Capital Reserve Fund

Creation – Established by the Board of Education in the 1995-1996 School Year and was originally known as the Building Reconstruction Reserve Fund.

Purpose – 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 furnishings equipment, machinery or apparatus required for the purpose for which such buildings are to be used. Voter approval is required to spend from this reserve. Expenditures must be specific, i.e., to purchase school buses, facility construction, equipment, etc. Annual appropriations to fund the reserve further must be authorized by voters.

Funding Methods – The reserve requires authorization by a majority of the voters. The forms of the required legal notice for the vote on establishing and funding the reserve and of the proposition to be placed on the ballot are both set forth in Section 3651 of Education Law. Limited to term or life approved by voters; may extend term only before end date.

Monitoring of Reserve – This reserve is monitored by the District Treasurer in collaboration with the Superintendent of Schools.

Funding Level – As determined by voters, amount and use must be specific.

Actual Balance 6/30/17: \$100,145.38

Recommended Deposits/Expenditures/Transfers 6/30/17: None



Reserve for Unemployment Insurance

Creation – Established by the Board of Education in the 1994-1995 School Year

Purpose – This reserve is used to reimburse the New York State Unemployment Insurance fund for payments made to claimants where the district uses the benefit reimbursement method. The District does subscribe to the benefit reimbursement method, meaning we reimburse the State for actual claims incurred.

Funding Methods – The reserve may be established by board action and is funded by budgetary appropriations or funds from other reserves subject to permissive referendum. The Board of Education may terminate if the district converts to the tax contribution method of funding.

If the district elects to convert to the tax contribution basis, excess of funds over the sum sufficient to pay pending claims may be transferred, to other reserve fund(s) authorized by GML or ED § 3651. Within sixty days after the end of the fiscal year, excess amounts may either be transferred to other reserve fund(s) or applied to the appropriations of the next succeeding fiscal year's budget.

Use of Reserve – 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 reimbursement method, in lieu of contributions under Article 18 of the Labor Law.

Monitoring of Reserve – This reserve will be monitored by the District Treasurer in conjunction with other central office administrators to assess the potential for incurring unemployment claims.

Funding Level – At this time, this level is deemed appropriate.

Actual Balance 6/30/17: \$16,062.13

Recommended Deposits/Expenditures/Transfers 6/30/17: None



Repair Reserve:

Creation – Established by the Board of Education in the 2014-2015 School Year

Purpose – 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 hearing has been held requiring 2/3 majority vote of BOE, except in emergency situations. If no hearing is held, the amount expended must be repaid to the reserve fund over the next two subsequent fiscal years.

Funding Methods – This reserve fund can only be funded by voter approval, either through the annual budgeting process or with referendum.

Monitoring of Reserve – This reserve is monitored by the District Treasurer in collaboration with the Superintendent of Schools.

Funding Level – There is no limit on the amount that can be accumulated in the fund. Recommended funding level is dependent on the District's assessment of capital repairs needed.

Actual Balance 6/30/17: \$50,029.49

Recommended Deposits/Expenditures/Transfers 6/30/17: None



Reserve for Tax Certiorari

Creation – Established by the Board of Education in the 2017-2018 School Year

Purpose – This reserve is used to pay for judgements and claims resulting from tax certiorari proceedings under Article 7 of the real property tax law.

Funding Methods – The reserve may be established by board action and is funded by budgetary appropriations.

Use of Reserve – To cover any judgements or claims arising out of tax certiorari proceedings.

Monitoring of Reserve – This reserve will be monitored by the District Treasurer in collaboration with the superintendent and legal counsel when claims assessments cases arise.

Funding Level – The total of the monies held in the reserve fund shall not exceed the amount which might reasonably be deemed necessary to meet anticipated judgements and claims arising out of tax certiorari proceedings in accordance with Article 7 of the Real Property Tax Law.

Actual Balance 6/30/17: \$0.00

Recommended Deposits/Expenditures/Transfers 6/30/17: None

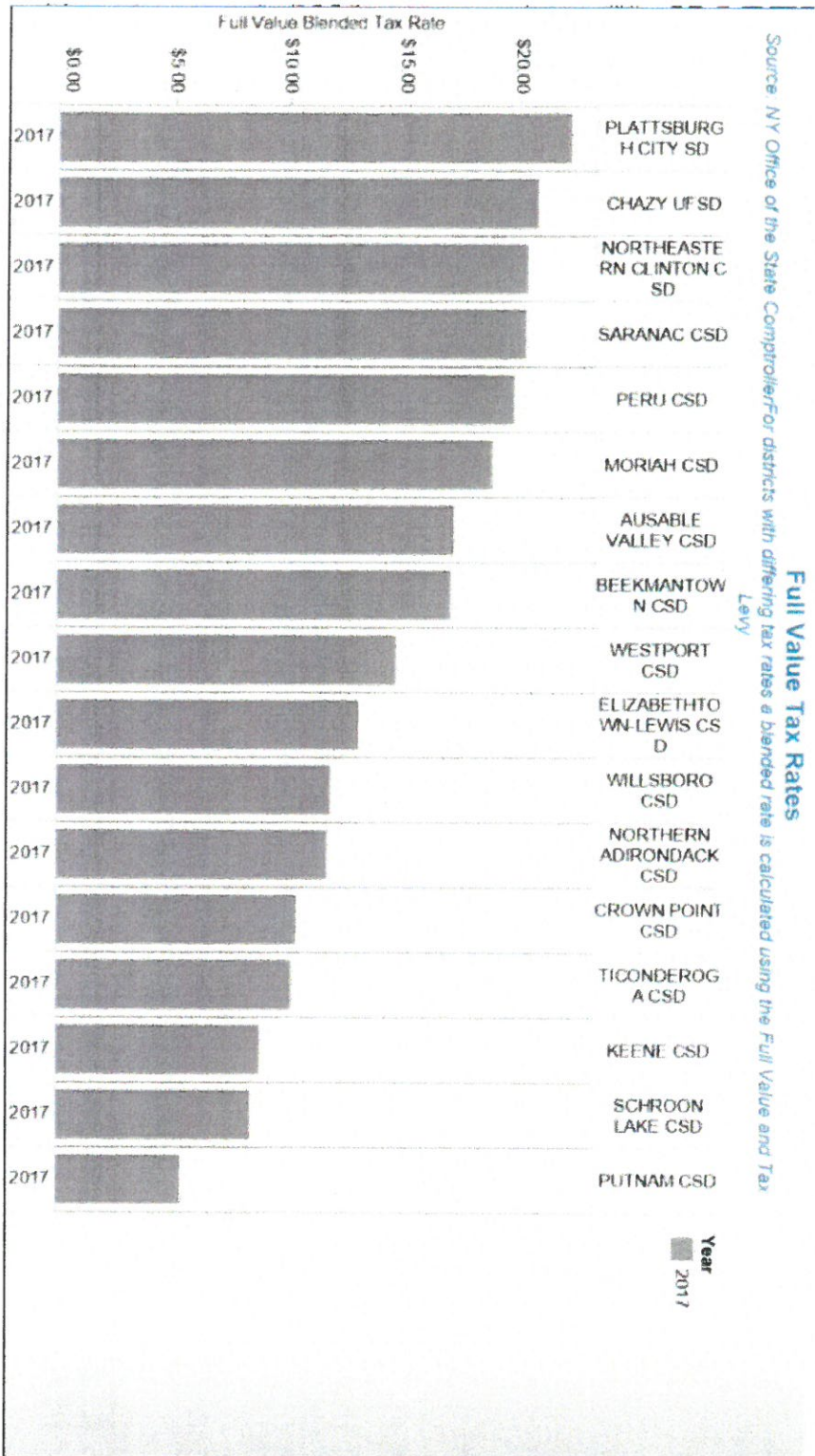


PUTNAM FULL VALUE TAX RATES

2008-2017

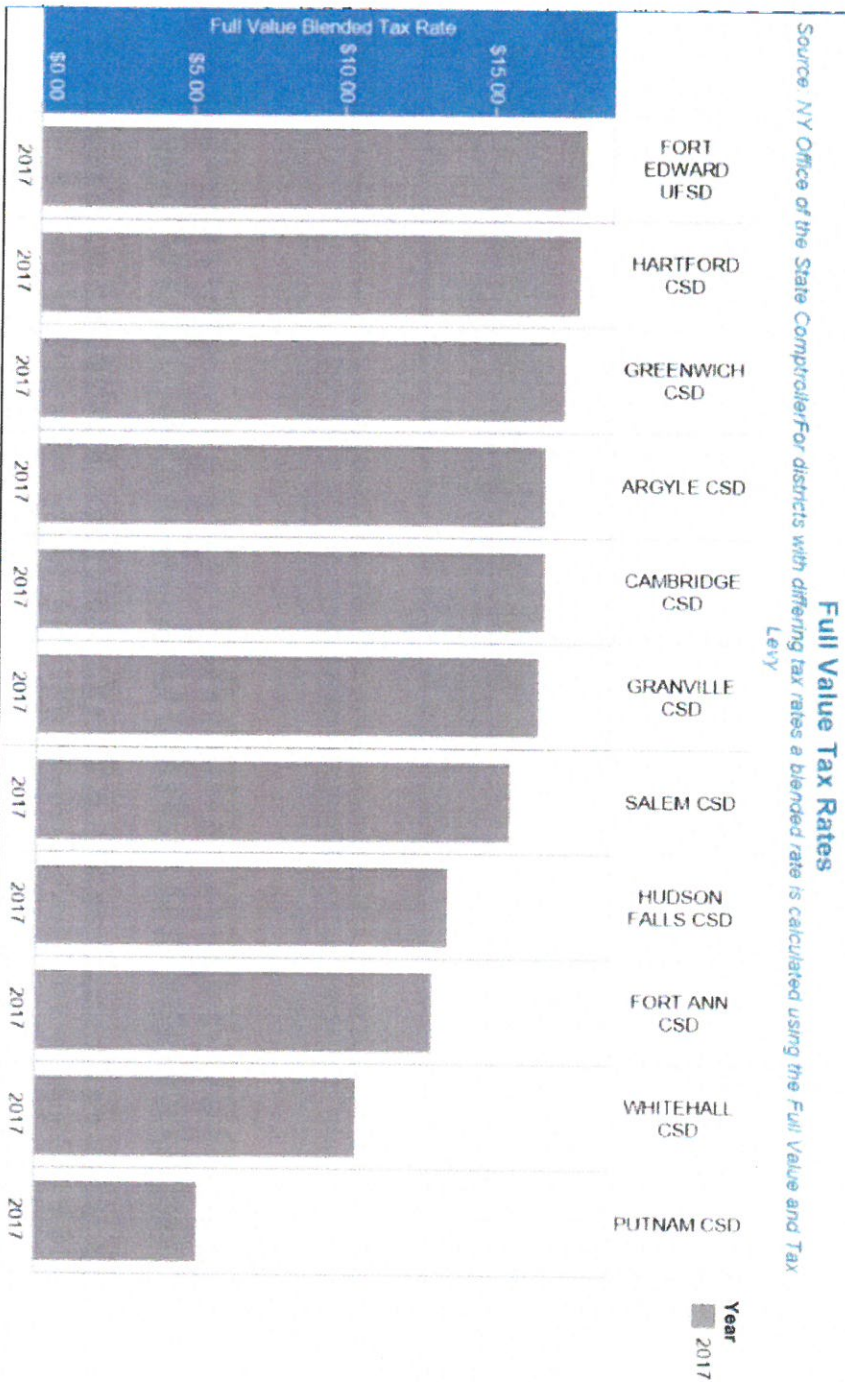


FULL VALUE TAX RATES – COMPARISON ACROSS CVES BOCES DISTRICTS 2017



FULL VALUE TAX RATES – COMPARISON ACROSS WASHINGTON COUNTY 2017

Source: NY Office of the State Comptroller For districts with differing tax rates a blended rate is calculated using the Full Value and Tax Levy



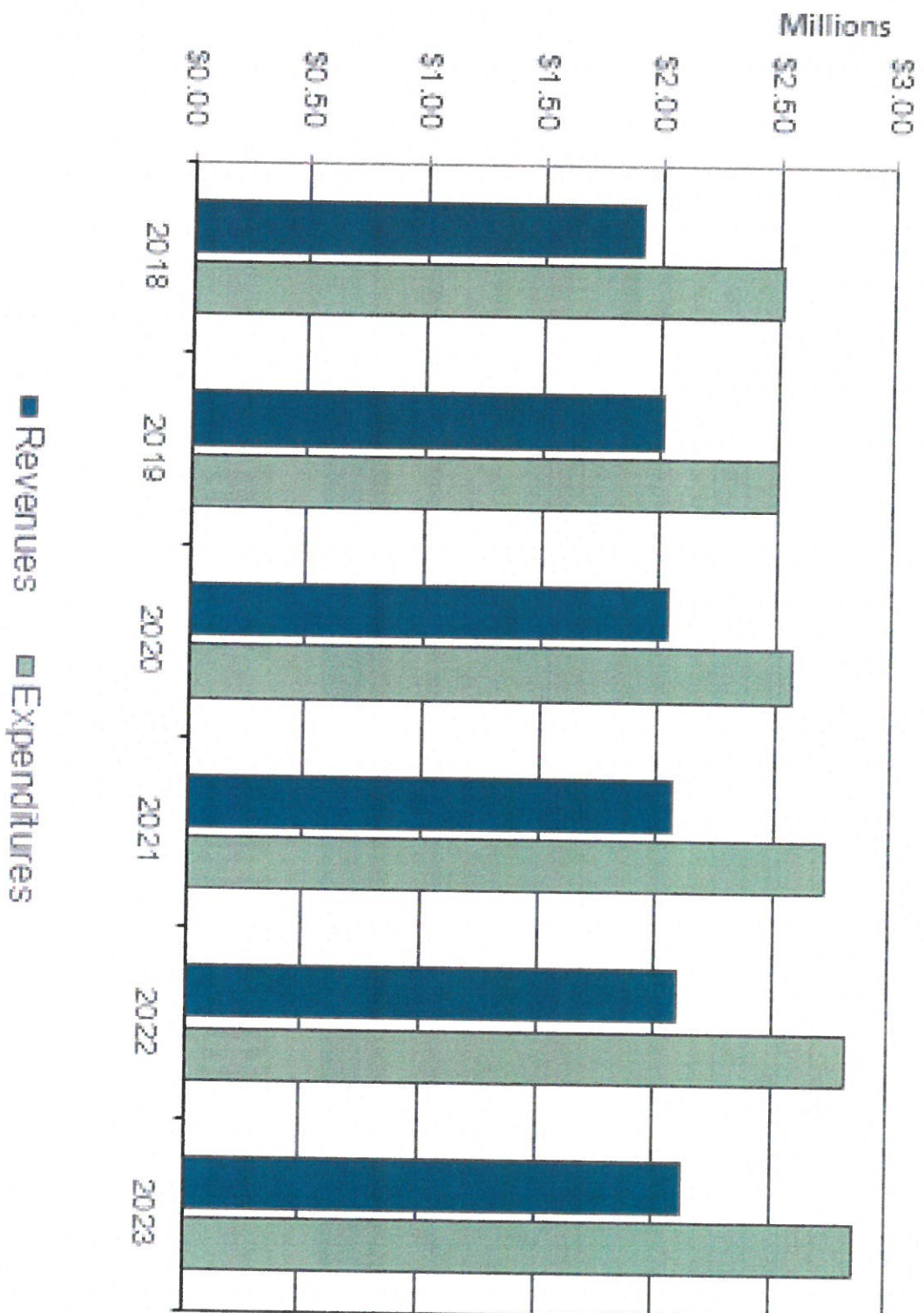
GENERAL FUND PROJECTION SUMMARY

WITH TAX COMPLIANCE

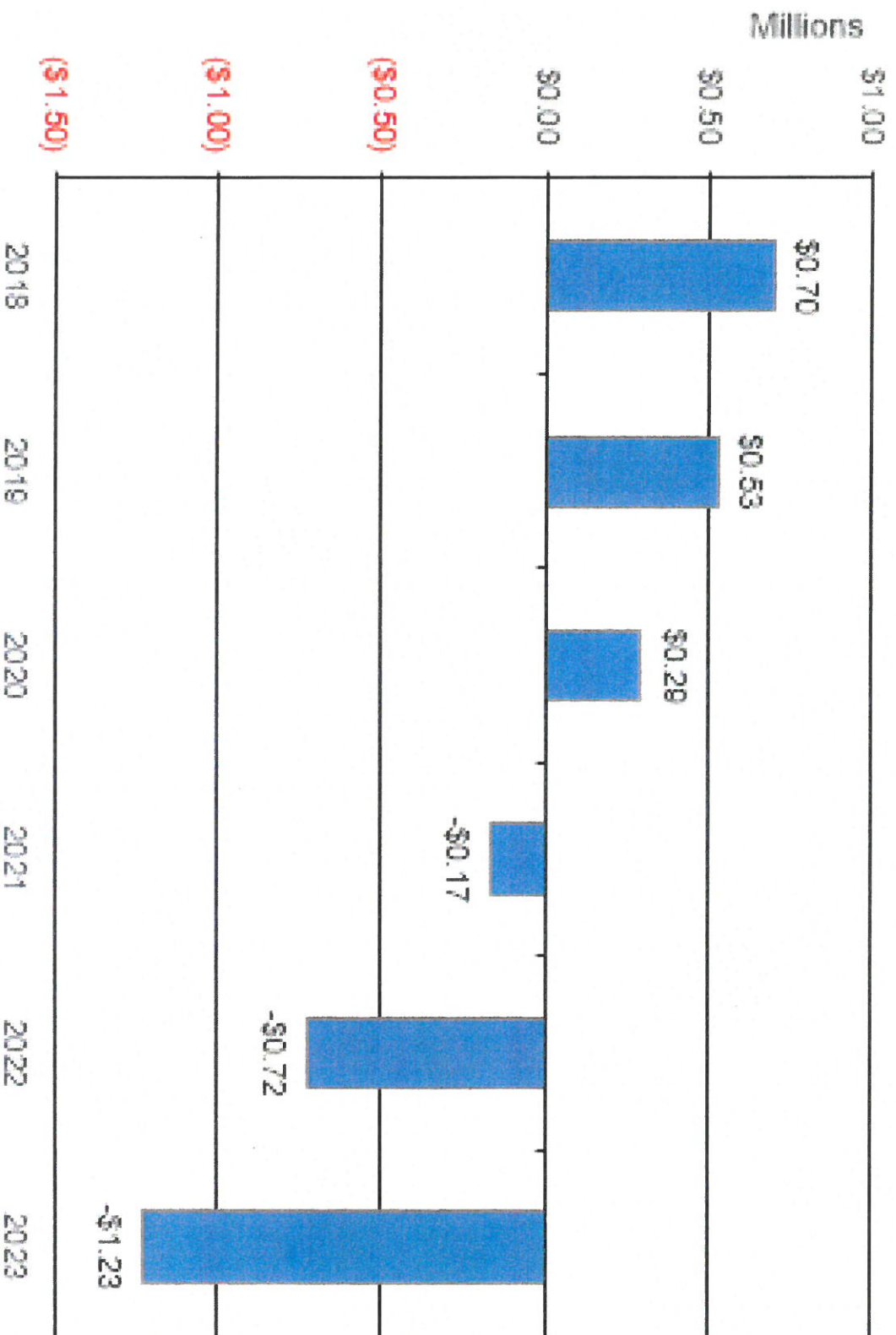
	BUDGET		REVENUE / EXPENDITURE PROJECTIONS								
	2018	2019	%Δ	2020	%Δ	2021	%Δ	2022	%Δ	2023	%Δ
REVENUE											
Local	\$1,570,002	\$1,615,696	2.91%	\$1,640,955	1.56%	\$1,666,609	1.56%	\$1,692,664	1.56%	\$1,719,127	1.56%
State	\$330,255	\$387,343	17.29%	\$388,870	0.39%	\$390,405	0.39%	\$391,947	0.40%	\$393,497	0.40%
Federal	\$0	\$0		\$0		\$0		\$0		\$0	
Transfers / Other	\$15,200	\$7,539	-50.40%	\$7,614	1.00%	\$7,691	1.00%	\$7,767	1.00%	\$7,845	1.00%
TOTAL REVENUE	\$1,915,467	\$2,010,578	4.97%	\$2,037,439	1.34%	\$2,064,704	1.34%	\$2,092,379	1.34%	\$2,120,469	1.34%
EXPENDITURES											
Salary and Benefit Costs	\$1,197,322	\$1,169,129	-2.35%	\$1,225,739	4.84%	\$1,293,542	5.53%	\$1,369,686	5.89%	\$1,455,629	6.27%
Other	\$1,328,135	\$1,332,449	0.32%	\$1,347,865	1.16%	\$1,435,867	6.53%	\$1,452,772	1.18%	\$1,398,624	-3.73%
TOTAL EXPENDITURES	\$2,525,467	\$2,501,578	-0.95%	\$2,573,594	2.88%	\$2,729,409	6.05%	\$2,822,456	3.41%	\$2,854,253	1.13%
SURPLUS / DEFICIT	(\$610,000)	(\$491,000)		(\$536,155)		(\$664,705)		(\$730,080)		(\$733,783)	
BEGINNING FUND BALANCE											
	\$956,064	\$696,064		\$530,064		\$293,909		(\$167,675)		(\$719,635)	
PROJECTED YEAR END BALANCE											
	\$696,064	\$530,064		\$293,909		(\$167,675)		(\$719,635)		(\$1,228,419)	
FUND BALANCE AS % OF EXPENDITURES											
	27.56%	21.19%		11.42%		-6.14%		-25.50%		-43.04%	
FUND BALANCE AS # OF MONTHS OF EXPEND.											
	3.31	2.54		1.37		-0.74		-3.06		-5.16	



Revenues vs. Expenditures



Year-End Balances

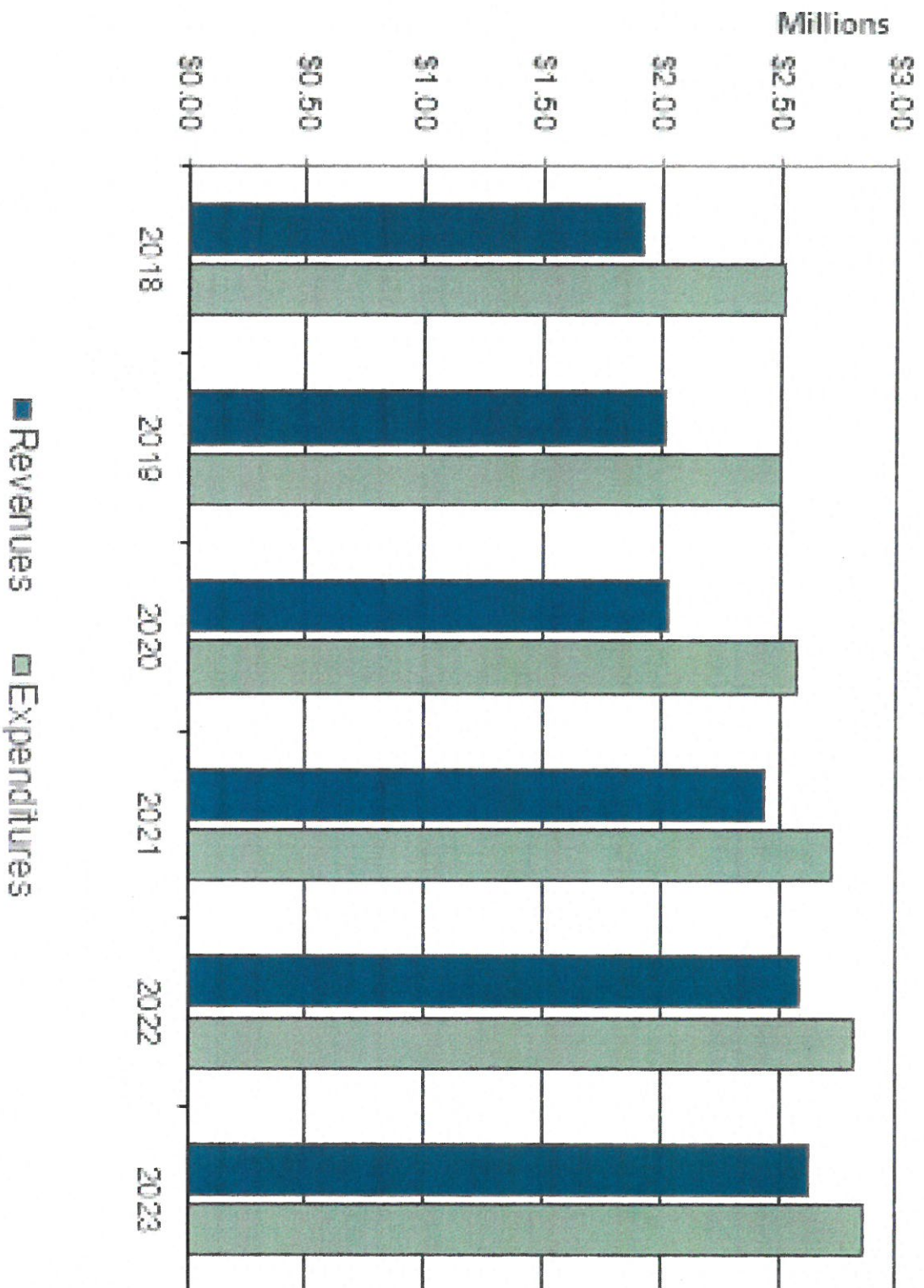


GENERAL FUND PROJECTION SUMMARY WITH TAX OVERRIDE

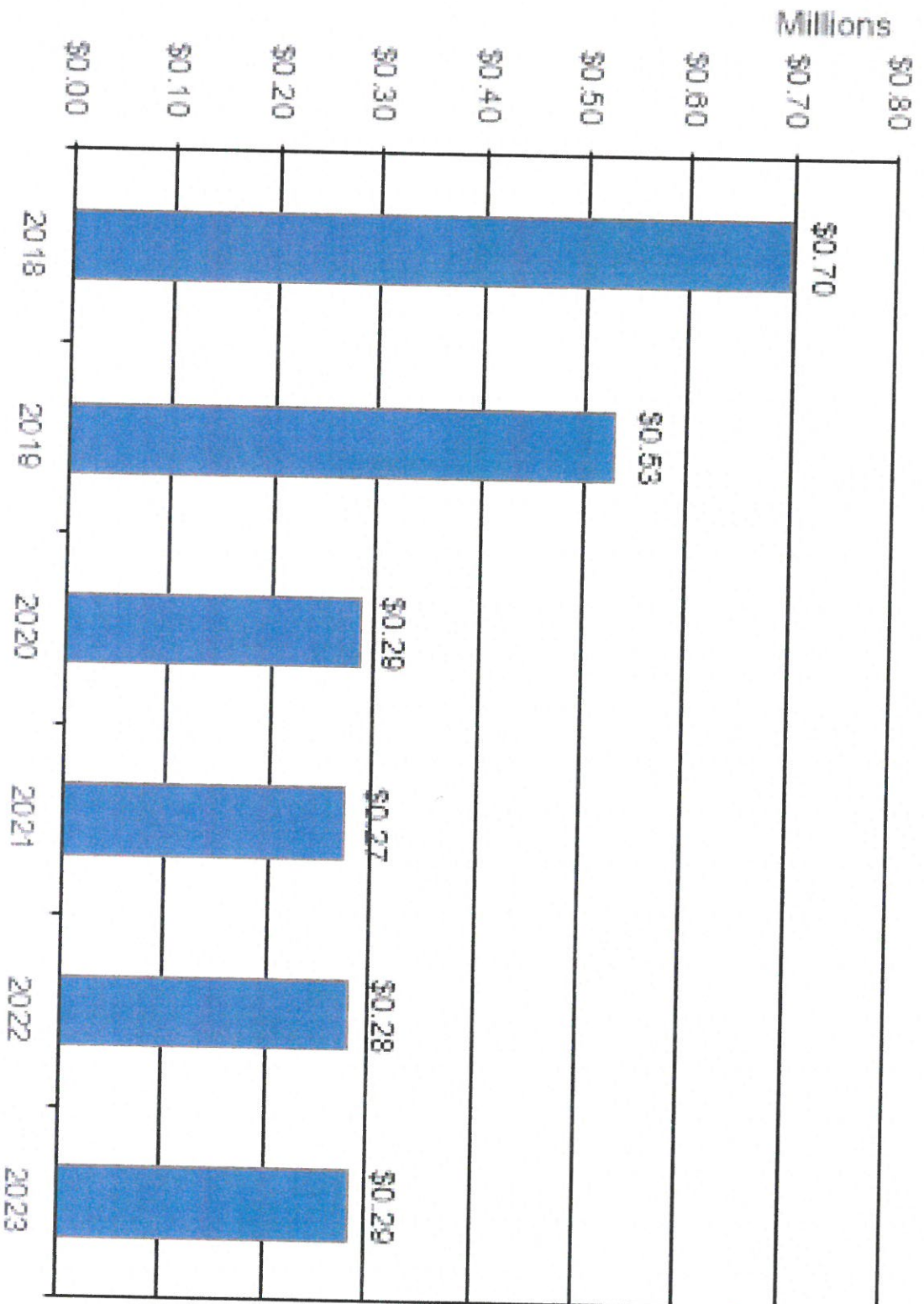
		BUDGET		REVENUE / EXPENDITURE PROJECTIONS								
		2018	2019	%Δ	2020	%Δ	2021	%Δ	2022	%Δ	2023	%Δ
REVENUE												
Local	\$1,570,002	\$1,615,696	2.91%	\$1,640,955	1.56%	\$2,050,649	24.97%	\$2,169,818	6.79%	\$2,238,935	2.24%	
State	\$330,255	\$387,343	17.29%	\$388,870	0.39%	\$390,405	0.39%	\$391,947	0.40%	\$393,497	0.40%	
Federal	\$0	\$0		\$0		\$0		\$0		\$0		
Transfers / Other	\$15,200	\$7,539	-50.40%	\$0	-100.00%	\$0		\$0		\$0		
TOTAL REVENUE	\$1,915,457	\$2,010,578	4.97%	\$2,029,825	0.96%	\$2,441,054	20.26%	\$2,561,765	5.76%	\$2,632,432	1.96%	
EXPENDITURES												
Salary and Benefit Costs	\$1,197,322	\$1,169,129	-2.35%	\$1,225,739	4.84%	\$1,293,542	5.53%	\$1,369,686	5.89%	\$1,455,629	6.27%	
Other	\$1,328,135	\$1,332,449	0.32%	\$1,347,855	1.16%	\$1,435,667	6.53%	\$1,452,772	1.18%	\$1,398,624	-3.73%	
TOTAL EXPENDITURES	\$2,525,457	\$2,501,578	-0.95%	\$2,573,594	2.88%	\$2,729,409	6.06%	\$2,822,458	3.41%	\$2,854,253	1.13%	
SURPLUS / DEFICIT												
	(\$610,000)	(\$491,000)		(\$543,769)		(\$288,355)		(\$240,693)		(\$221,821)		
BEGINNING FUND BALANCE												
	\$956,064	\$956,064		\$530,064		\$286,295		\$272,940		\$282,246		
PROJECTED YEAR END BALANCE												
	\$696,064	\$530,064		\$286,295		\$272,940		\$282,246		\$286,426		
FUND BALANCE AS % OF EXPENDITURES												
	27.56%	21.19%		11.12%		10.00%		10.00%		10.00%		
FUND BALANCE AS % OF MONTHS OF EXPEND.												
	3.31	2.54		1.33		1.20		1.20		1.20		



Revenues vs. Expenditures



Year-End Balances



ALL ACCOUNTABILITY GROUPS MADE AYP; NOT APPLICABLE

GROUP	MADE APT	TESTED POS.	STUDYING IN THE U.S.	RECENTLY ARRIVED IN THE U.S.	REASON FOR ARRIVAL	TESTED POSITIVE ON OTHER TESTS	IN	EMAD	PROCESSED THROUGH IMMIGRATION
ALL STUDENTS	—	—	3	—	—	—	—	—	—
AMERICAN BORN OR ALASKA NATIVE	—	—	0	—	—	0	—	—	—
EUROPEAN NATIVE OR AMERICAN	—	—	0	—	—	0	—	—	—
HISPANIC OR LATINO	—	—	0	—	—	0	—	—	—
ASIAN OR NATIVE HAWAIIAN/OTHER PACIFIC	—	—	0	—	—	0	—	—	—
WHITE	—	—	3	—	—	3	—	—	—
NONETHNIC	—	—	0	—	—	0	—	—	—
STUDENTS WITH NO SALES/RENT	—	—	0	—	—	0	—	—	—
LIMITED ENGLISH PROFICIENT	—	—	0	—	—	0	—	—	—
ECONOMICALLY DISADVANTAGED	—	—	2	—	—	4	—	—	—

RESULTS FOR THE FOLLOWING GROUPS ARE NOT USED TO DETERMINE AYP.

GROUP	NUMBER OF STUDENTS DURING THE TEST ADMINISTRATION PERIOD	PERCENT OF REPRODUCED STUDENTS WITH VALID TEST RESULTS	TESTED PERSONS REPRODUCED ON REPRODUCED	IN
NOT AFFECTED IN INDIAN OR ALASKA NATIVE	3	—	3	—
NOT BLACK OR AMERICAN INDIAN	3	—	3	—
NOT HISPANIC OR LATINO	3	—	3	—
NOT ASIAN OR NATIVE HAWAIIAN OR OTHER PACIFIC ISLANDER	3	—	3	—
NOT WHITE	0	—	0	—
NOT MULTICULTURAL	3	—	3	—
GENERAL EDUCATION	3	—	3	—
ENGLISH PROFICIENT	3	—	3	—
NOT ECONOMICALLY DISADVANTAGED	1	—	0	—
PALE	3	—	3	—
FRAGILE	0	—	0	—
REGIMENT	0	—	0	—
NOT REGIMENT	3	—	3	—

— There were fewer than 40 students enrolled during the test administration period, so the Percent of Fulfilled Study on the US day and during the test administration period, so the PI, EAMQ, and progress target data are suppressed

PUTNAMCSD ENROLLMENT (2016 - 17)

K-12 ENROLLMENT

ENROLLMENT BY GENDER

Category	Male	Female
10	67%	33%
15	50%	50%
20	25%	75%

ENROLLMENT BY ETHNICITY

ENROLLMENT BY ETHNICITY		
	TOTAL	PERCENT
GRADIP		
WHITE	15	100%

OTHER GROUPS

OTHER GROUPS

ENGLISH APPLIED TEACHERS

STEFAN WITTMANN

ECONOMICAL PROBABILITIES

to

6/24

ENROLLMENT BY GRADE

	6.6P	TOTAL	FACSIM
PRE-REPLACEMENT		2	12%
REPLACEMENT		2	12%
STORAGE		2	12%
2ND GRADE		1	6%
3RD GRADE		2	12%
4TH GRADE		2	12%
5TH GRADE		3	15%
6TH GRADE		2	12%
UNRECORDED DEBITARY		1	6%

AVERAGE CLASS SIZE (2016 - 17)

GROUP

CLASS SIZE

COMMON ENGLISH

2

FREE AND REDUCED-PRICE LUNCH (2016 - 17)

FIGURE FOR PERCENT LUNCH

FIGURE FOR PERCENT LUNCH

16

5.5%

9

5%

ATTENDANCE (2015 - 16)

ANNUAL ATTENDANCE RATE

99.6%

STUDENT SUSPENSIONS (2015 - 16)

0

3%

TEACHER TURNOVER RATE (2015-16 TO 2016-17)

TEACHER TURNOVER RATE (2015-16 TO 2016-17)

TEACHER TURNOVER RATE (2015-16 TO 2016-17)

9%

15%

ELEMENTARY/MIDDLE-LEVEL MATHEMATICS RESULTS FOR ACCOUNTABILITY

ALL ACCOUNTABILITY GROUPS MADE AYP: NOT APPLICABLE

GROUP	MADE AYP	TESTED 5th	TESTED 6th	PERCENT OF STUDENTS WHO MET OR EXCEEDED PROFICIENT	PERCENT OF STUDENTS WHO MET OR EXCEEDED ADVANCED	PERCENT OF STUDENTS WHO MET OR EXCEEDED PROFICIENT	PERCENT OF STUDENTS WHO MET OR EXCEEDED ADVANCED	PERCENT OF STUDENTS WHO MET OR EXCEEDED PROFICIENT	PERCENT OF STUDENTS WHO MET OR EXCEEDED ADVANCED
ALL STUDENTS	—	—	12	—	—	17	—	—	—
AMERICAN INDIAN OR ALASKA NATIVE	—	—	0	—	—	0	—	—	—
BLACK OR AFRICAN AMERICAN	—	—	0	—	—	0	—	—	—
HISPANIC OR LATINO	—	—	0	—	—	0	—	—	—
ASIAN OR PACIFIC ISLANDER	—	—	0	—	—	0	—	—	—
WHITE	—	—	12	—	—	17	—	—	—
MULTIRACIAL	—	—	0	—	—	0	—	—	—
STUDENT WITH DISABILITIES	—	—	3	—	—	3	—	—	—
LIMITED ENGLISH PROFICIENT	—	—	0	—	—	0	—	—	—
ECONOMICALLY DISADVANTAGED	—	—	7	—	—	12	—	—	—

RESULTS FOR THE FOLLOWING GROUPS ARE NOT USED TO DETERMINE AYP:

GROUP	TESTED 5th	TESTED 6th	PERCENT OF STUDENTS WHO MET OR EXCEEDED PROFICIENT	PERCENT OF STUDENTS WHO MET OR EXCEEDED ADVANCED	PERCENT OF STUDENTS WHO MET OR EXCEEDED PROFICIENT	PERCENT OF STUDENTS WHO MET OR EXCEEDED ADVANCED
NOT AMERICAN INDIAN OR ALASKA NATIVE	12	—	—	—	19	—
NOT BLACK OR AFRICAN AMERICAN	12	—	—	—	19	—
NOT HISPANIC OR LATINO	12	—	—	—	19	—
NOT ASIAN OR PACIFIC ISLANDER	12	—	—	—	19	—
NOT WHITE	12	—	—	—	19	—
NOT MULTIRACIAL	12	—	—	—	19	—
GENERAL EDUCATION	12	—	—	—	19	—
ENGLISH PROFICIENT	12	—	—	—	19	—
NOT ECONOMICALLY DISADVANTAGED	12	—	—	—	19	—
MALE	7	—	—	—	13	—
FEMALE	5	—	—	—	6	—
BLACK AYP	0	—	—	—	0	—
NOT BLACK AYP	12	—	—	—	19	—

— These groups have been identified as having a small number of students who took the test. Results for these groups are not used to determine AYP. Results for these groups are not used to determine AYP. Results for these groups are not used to determine AYP.

ALL ACCOUNTABILITY GROUPS MADE AYP: NOT APPLICABLE

GROUP	MODALITY	TESTED 9/94	STUDYING ENGLISH 11 MONTHS AFTER ARRIVAL PERIOD	PERCENTAGE OF BENEFIT HARBOR LAID OFF	STRENGTH OF EVIDENCE	#	CAUSE	DATE TABLE ¹
ALL STUDENTS		—	10	—	—	19	—	—
AMERICAN BORN OR ASIAN NATIVE		—	0	—	—	0	—	—
BLACK OR AFRICAN AMERICAN		—	0	—	—	0	—	—
HISPANIC OR LATINO		—	0	—	—	0	—	—
ASIAN OR NATIVE HAWAIIAN OR OTHER PACIFIC		—	0	—	—	0	—	—
WHITE		—	10	—	—	19	—	—
MULTI RACIAL		—	0	—	—	0	—	—
STUDENTS WITH DISABILITIES		—	2	—	—	3	—	—
LEARNED ENGLISH PROFICIENT		—	0	—	—	0	—	—
ECONOMICALLY STABLE AND AFFORD		—	7	—	—	12	—	—

RESULTS FOR THE FOLLOWING GROUPS ARE NOT USED TO DETERMINE AYP.

[illegible]

— There were fewer than 40 students enrolled during the first administration period, so the Percent of Enrolled Students with Valid Test Scores data are suppressed OR there were fewer than 30 tested students enrolled on the 25 day and during the test administration period, so the PI, EAPRO, and Safe Harbor Target data are suppressed.

STAFF COUNTS (2016 - 17)

CONFLIP		SEAF
PRINCIPALS		1
ASSISTANT PRINCIPALS		0
OTHER PROFESSIONAL STAFF		0
PARABOLIC PERSONALS		1

TEACHER QUALIFICATIONS (2016 - 17)

[illegible]

GRADE 3 ENGLISH LANGUAGE ARTS



MEAN SCORE: 11.5

GROUP	TOTAL TESTED	PROFICIENT	LEVEL 1	LEVEL 2	LEVEL 3	LEVEL 4
ALL STUDENTS	2	36	-	-	-	-
STANDARD EDUCATION	1	36	-	-	-	-
STUDENTS WITH DISABILITIES	1	36	-	-	-	-
WHITE	2	36	-	-	-	-
BLACK GROUP TOTAL	2	36	-	-	-	-
BLACK	1	36	-	-	-	-
WHITE	1	36	-	-	-	-
NON-ENGLISH LANGUAGE LEARNERS	2	36	-	-	-	-
ESOL/ENGLISH AS A SECOND LANGUAGE	1	36	-	-	-	-
NOT ECONOMICALLY DISADVANTAGED	1	36	-	-	-	-
ECONOMICALLY DISADVANTAGED	2	36	-	-	-	-

NEW YORK STATE ALTERNATE ASSESSMENT (NYSAA) RESULTS (2016 - 17)

GROUP	TOTAL TESTED	PROFICIENT	LEVEL 1	LEVEL 2	LEVEL 3	LEVEL 4
GRADE 3 ELA GRADE 3 MATH	1	36	-	-	-	-

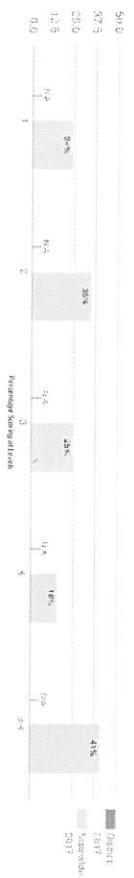
GRADE 4 SCIENCE



MEANScore: ..

GROUP	TOTAL TESTED	PROFICIENT	LEVEL 1	LEVEL 2	LEVEL 3	LEVEL 4
ALL STUDENTS	3	3%	-	-	-	-
GENERAL EDUCATION	3	3%	-	-	-	-
WHITE	3	3%	-	-	-	-
RACE GROUP TOTAL	3	3%	-	-	-	-
MALE	3	3%	-	-	-	-
NON-ENGLISH LANGUAGE LEARNERS	3	3%	-	-	-	-
ECONOMICALLY DISADVANTAGED	2	3%	-	-	-	-
NOT ECONOMICALLY DISADVANTAGED	1	3%	-	-	-	-
NOT DISAB	3	3%	-	-	-	-

GRADE 4 ENGLISH LANGUAGE ARTS



MEANScore: ..

GROUP	TOTAL TESTED	PROFICIENT	LEVEL 1	LEVEL 2	LEVEL 3	LEVEL 4
ALL STUDENTS	2	3%	-	-	-	-
GENERAL EDUCATION	2	3%	-	-	-	-
WHITE	2	3%	-	-	-	-
RACE GROUP TOTAL	2	3%	-	-	-	-
MALE	2	3%	-	-	-	-
NON-ENGLISH LANGUAGE LEARNERS	2	3%	-	-	-	-
ECONOMICALLY DISADVANTAGED	2	3%	-	-	-	-
NOT ECONOMICALLY DISADVANTAGED	2	3%	-	-	-	-

GRADE 5 ENGLISH LANGUAGE ARTS



MEAN SCORE: 1.7

GROUP	TOTAL TESTED	PROFICIENT	LEVEL 1	LEVEL 2	LEVEL 3	LEVEL 4
ALL STUDENTS	2	36	-	-	-	-
GENERAL EDUCATION	2	36	-	-	-	-
WHITE	2	36	-	-	-	-
SMALL GROUP TOTAL	2	36	-	-	-	-
MALE	1	36	-	-	-	-
NON-ENGLISH LANGUAGE LEARNERS	1	36	-	-	-	-
ECONOMICALLY DISADVANTAGED	2	36	-	-	-	-
NOT MEASURABLE	2	36	-	-	-	-

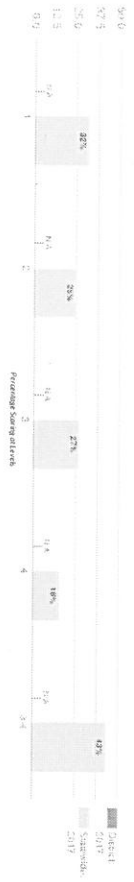
GRADE 6 MATHEMATICS



MEAN SCORE: 2.0

GROUP	TOTAL TESTED	PROFICIENT	LEVEL 1	LEVEL 2	LEVEL 3	LEVEL 4
ALL STUDENTS	1	36	-	-	-	-
GENERAL EDUCATION	1	36	-	-	-	-
WHITE	1	36	-	-	-	-
SMALL GROUP TOTAL	1	36	-	-	-	-
MALE	1	36	-	-	-	-
NON-ENGLISH LANGUAGE LEARNERS	1	36	-	-	-	-
ECONOMICALLY DISADVANTAGED	1	36	-	-	-	-
NOT MEASURABLE	1	36	-	-	-	-

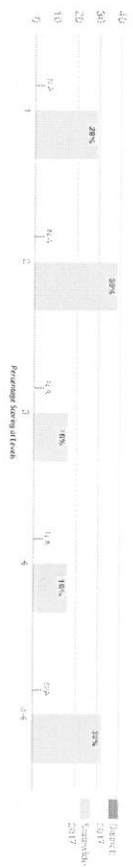
GRADE 5 MATHEMATICS



MEANScore: ..

GROUP	TOTAL TESTED	PROFICIENT	LEVEL 1	LEVEL 2	LEVEL 3	LEVEL 4
ALL STUDENTS	2	36	-	-	-	-
GENERAL EDUCATION	2	36	-	-	-	-
WHITE	2	36	-	-	-	-
BLACK GROUP TOTAL	2	36	-	-	-	-
FEMALE	1	36	-	-	-	-
MALE	1	36	-	-	-	-
NON-ENGLISH LANGUAGE LEARNERS	2	36	-	-	-	-
ECONOMICALLY DISADVANTAGED	2	36	-	-	-	-
NOT DISABLED	2	36	-	-	-	-

GRADE 6 ENGLISH LANGUAGE ARTS



MEANScore: ..

GROUP	TOTAL TESTED	PROFICIENT	LEVEL 1	LEVEL 2	LEVEL 3	LEVEL 4
ALL STUDENTS	1	36	-	-	-	-
GENERAL EDUCATION	1	36	-	-	-	-
WHITE	1	36	-	-	-	-
BLACK GROUP TOTAL	1	36	-	-	-	-
FEMALE	1	36	-	-	-	-
MALE	1	36	-	-	-	-
NON-ENGLISH LANGUAGE LEARNERS	1	36	-	-	-	-
ECONOMICALLY DISADVANTAGED	1	36	-	-	-	-
NOT DISABLED	1	36	-	-	-	-

GRADE 3 MATHEMATICS



MEAN SCORE: 37.5

GROUP	TOTAL TESTED	PROFICIENT	LEVEL 1	LEVEL 2	LEVEL 3	LEVEL 4
ALL STUDENTS	2	36	-	-	-	-
GENERAL EDUCATION	1	36	-	-	-	-
STUDENTS WITH DISABILITIES	2	36	-	-	-	-
WHITE	2	36	-	-	-	-
SMALL GROUP TOTAL	2	36	-	-	-	-
MALE	1	36	-	-	-	-
FEMALE	1	36	-	-	-	-
NON-ENGLISH LANGUAGE LEARNERS	1	36	-	-	-	-
ECONOMICALLY DISADVANTAGED	1	36	-	-	-	-
NOT ECONOMICALLY DISADVANTAGED	1	36	-	-	-	-
NOT HISPANIC	2	36	-	-	-	-

GRADE 4 MATHEMATICS



MEAN SCORE: 37.5

GROUP	TOTAL TESTED	PROFICIENT	LEVEL 1	LEVEL 2	LEVEL 3	LEVEL 4
ALL STUDENTS	3	36	-	-	-	-
GENERAL EDUCATION	3	36	-	-	-	-
STUDENTS WITH DISABILITIES	3	36	-	-	-	-
WHITE	3	36	-	-	-	-
SMALL GROUP TOTAL	3	36	-	-	-	-
MALE	3	36	-	-	-	-
FEMALE	3	36	-	-	-	-
NON-ENGLISH LANGUAGE LEARNERS	3	36	-	-	-	-
ECONOMICALLY DISADVANTAGED	1	36	-	-	-	-
NOT ECONOMICALLY DISADVANTAGED	2	36	-	-	-	-
NOT HISPANIC	3	36	-	-	-	-

2018-19 Property Tax Report Card		
DISTRICT NAME: PUTNAM CSD		BUDGETED 2018-19
CONTACT PERSON: JAMIE O'DELL		
TELEPHONE NUMBER: 518-483-6420		
Total Budgeted Amount, not Including Separate Propositions	2,525,457	2,501,578
A. Proposed Tax Levy to Support Total Budgeted Amount	1,570,002	1,615,696
B. Tax Levy to Support Library Debt, if Applicable		
C. Tax Levy for Non-Excludable Propositions, if Applicable		
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)	1,570,002	1,615,696
F. Permissible Exclusions to the School Tax Levy Limit		
G. School Tax Levy Limit, Excluding Levy for Permissible Exclusions	1,570,002	1,615,696
H. Total Proposed School Year Tax Levy, Excluding Levy to Support Library Debt and/or Permissible Exclusions(E-B-F+D)	1,570,002	1,615,696
I. Difference (G-H). (negative value requires 60.0% voter approval)		
Public School Enrollment	68	69
Consumer Price Index		2.13%

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 2018-19 includes any carryover from 2017-18 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest

	Actual 2017-18	Estimated 2018-19
Adjusted Restricted Fund Balance	66,092	81,167
Assigned Appropriated Fund Balance	610,090	491,000
Adjusted Unrestricted Fund Balance	926,587	435,587
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	36.69%	17.41%

Schedule of Reserve Funds

Reserve Type	Reserve Name	Reserve Description	3/31/18 Actual Balance	6/30/18 Estimated Ending Balance	Intended Use of the Reserve in the 2018-19 school Year
Capital	Capital	To pay the cost of any object or purpose for which bonds may be issued	100,183	100,220	This reserve is used to finance the construction of, general improvements, reconstruction, renovations or additions to, the District's buildings.
Repair	Repair	To pay the cost of repairs to capital improvements or equipment.	50,048	60,067	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 vote.
Worker's Compensation		To pay for Workers Compensation and Benefits			
Unemployment Insurance	Unemployment	To pay the cost of reimbursement to the State Unemployment Insurance Fund	16,068	16,070	This reserve is used to reimburse the New York State Unemployment Insurance fund for payments made to claimants where the district used the benefit reimbursement method. The District does subscribe to
Reserve for Tax Reduction		For the gradual use of the proceeds of the sale of school districts real property			
Mandatory Reserve for Debt Service		To cover debt service payments on outstanding obligations (bonds, BANS) after the sale of district capital assets or improvements.			
Insurance		To pay liability, casualty, and other types of uninsured losses			
Property Loss		To establish and maintain a program of reserves to cover property loss			

Liability		To establish and maintain a program of reserves to cover liability claims incurred			
Tax Certiorari	Tax Certiorari	To establish a reserve fund for tax certiorari settlements	15,026	15,030	This reserve is used to pay for judgements and claims resulting from tax certiorari proceedings under Article 7 of the real property tax law.
Reserve for Insurance Recoveries		To unexpected 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 to certain city school districts not reimbursed by the city/county until the following year.			
Other Reserves					

School District - 534601 Putnam

Equalized Total Assessed Value 299,072,941

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)	11	1,031,800	0.34
13510	TOWN - CEMETERY LAND	RPTL 446	3	45,900	0.02
13800	SCHOOL DISTRICT	RPTL 408	2	1,620,600	0.54
25110	NONPROF CORP - RELIG/CONST PRO	RPTL 420-a	2	315,200	0.11
25120	NONPROF CORP - EDUC/CONST PRC	RPTL 420-a	12	6,371,500	2.13
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
41700	AGRICULTURAL BUILDING	RPTL 483	2	67,100	0.02
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	17	942,059	0.31
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	5	84,041	0.03
41800	PERSONS AGE 65 OR OVER	RPTL 467	1	24,760	0.01
41805	PERSONS AGE 65 OR OVER	RPTL 467	10	1,306,808	0.44
41834	ENHANCED STAR	RPTL 425	56	3,532,130	1.18
41854	BASIC STAR 1999-2000	RPTL 425	134	4,015,100	1.34
41935	DISABILITIES AND LIMITED INCOM	RPTL 459-c	1	300,000	0.10
47200	RAILROAD - PARTIALLY EXEMPT	RPTL 489-d&dd	2	1,197,495	0.40
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	1	162,500	0.05

Total Exemptions Exclusive of System Exemptions:

Total System Exemptions:

Totals:

264	21,843,589	7.30
0	0	0.00
264	21,843,589	7.30

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: