

**SCHOOL BUDGET
2016-2017
LONG LAKE CENTRAL SCHOOL DISTRICT**

Voting is in the Cafeteria

Tuesday, May 17, 2016

2:00 p.m. - 8:00 p.m.

Qualifications of a Voter

1. A Citizen of the United States;
2. Eighteen years of age; and,
3. A resident within the district for a period of 30 days preceding the budget vote.

Residence for the purpose of this statute means domicile or what one considers their permanent place of residency. For example: if a person resides in Albany and is registered there to vote in the general and local elections then he/she is not a resident of Long Lake, even though he/she may own property and pay taxes here.

***LONG LAKE CENTRAL SCHOOL DISTRICT
BOARD OF EDUCATION***

CHRISTINE CAMPEAU

ALEXANDRIA HARRIS

BRIAN PENROSE

PAUL ROALSVIG

FREDERICK SHORT

Administrative Salaries Statement

New York State Law requires school districts to publish the cost of employee benefits and other remuneration received by superintendents of schools, assistant or associate superintendents, and any other school administrator or supervisor scheduled to be paid a salary of \$130,000 or more. The Long Lake Central School District Superintendent's estimated compensation data for school year 2016-2017 is shown below.

Salary	\$105,000
Housing/Technology Stipend	3,150
Employer Retirement @ 11.72%	12,675
Health, Vision & Dental Insurance	10,980
Employer Social Security @ 7.65%	8,273
Disability	214
Workers Compensation Insurance	482
Professional Membership Fees	<u>1,455</u>
Total Annual Compensation	\$142,229

**LONG LAKE CENTRAL SCHOOL
GENERAL FUND BUDGET
SCHOOL YEAR 2016-2017**

GENERAL SUPPORT

<u>Code</u>		<u>Adopted 2015-16</u>	<u>Proposed 2016-17</u>
	<u>Board of Education</u>		
1010.4	Contractual	6,200	14,900
1010.45	Materials and Supplies	1,500	1,500
1010.49	BOCES	7,500	18,000
1040.16	District Clerk – Salary	2,152	2,152
1040.4	District Clerk – Contractual	<u>3,000</u>	<u>3,500</u>
	Total	20,352	40,052

Includes funds for board conferences and retreats, supplies and material, board support and recognition, expenses at meetings, district clerk salary, legal notices, help wanted ads, board policy updates, and BOCES health, safety & risk management services. Also included are funds to update the required Five Year Building Plan and the addition of BOCES Labor Relation Services.

	<u>Central Administration</u>		
1240.1...	Salaries	150,607	117,637
1240.2	Equipment	1,200	1,300
1240.4	Contractual	6,875	11,975
1240.45	Supplies	<u>2,500</u>	<u>2,500</u>
	Total	161,182	133,412

Salaries (partial) for superintendent and superintendent secretary, and for office supplies, equipment, inventory software, NYSCOSS, ASBO, and AASA dues, conferences and travel expenses. Included is a new service to comply with Affordable Care Act Reporting. The current year's budget included funds for an Interim Superintendent.

<u>Code</u>		<u>Adopted 2015-16</u>	<u>Proposed 2016-17</u>
	<u>Finance</u>		
1310.16	Business Administration – Salaries	67,868	70,311
1310.4	Business Administration – Contractual	500	500
1310.49	BOCES Financial Services	25,072	22,633
1320.16	Auditing – Salary	1,007	1,007
1320.4	Auditing – Contractual	8,500	8,500
1325.16	Treasurer – Salary	17,680	18,689
1325.4...	Treasurer – Contractual & Supplies	500	250
1330.16	Tax Collector’s Salary	3,713	3,713
1330.4	Contractual – Tax Roll	1,200	1,200
1330.45	Materials and Supplies	<u>900</u>	<u>900</u>
	Total	126,940	127,703

Includes BOCES fees for State Aid Planning and mandated post-employment benefit analysis. Also included is the annual audit fee, accounting/payroll/budget software maintenance, salaries for the district tax collector, claims auditor, business manager, and treasurer (partial), tax rolls, tax collector postage, tax software, and general materials and supplies.

	<u>Staff</u>		
1420.40	Legal Contractual	12,000	13,000
1430.49	BOCES-Personnel	260	200
1480.4...	Public Information	<u>1,200</u>	<u>21,200</u>
	Total	13,460	34,400

Includes outside legal services and Public Information and Webmaster Services.

<u>Code</u>		<u>Adopted 2015-16</u>	<u>Proposed 2016-17</u>
	<u>Central Services</u>		
1620.16	Salaries	80,812	84,927
1620.2	Equipment	1,200	1,200
1620.4	Contractual	57,050	58,850
1620.4...	Fuel and Utilities	128,200	114,200
1620.45	Materials and Supplies	17,800	17,800
1620.49	BOCES Central Services	1,000	1,000
1621.16	Maintenance Salaries	12,211	12,917
1621.4	Contractual	30,000	14,000
1670.4...	Central Printing & Mailing	4,700	4,200
1670.49	BOCES Printing	2,550	2,550
1680.49	BOCES Data Processing	<u>35,897</u>	<u>35,897</u>
	Total	371,420	347,541

Reflects the operation and maintenance of the school building and grounds, including salaries for custodial staff, equipment, HVAC maintenance contracts, elevator maintenance and fees, BOCES administrative computer services, fiber lines, heating oil and other utilities, annual septic system maintenance, pick-up repairs, and gym floor refinishing.

	<u>Special Items</u>		
1910.4	Insurance	1,200	1,200
1920.4	School Association Dues	7,300	6,800
1981.49	BOCES – Administrative Charges	17,000	18,000
1983.49	BOCES- Capital Expenses	<u>2,497</u>	<u>2,600</u>
	Total	27,997	28,600

Includes student accident insurance, dues to various professional associations, and funds for BOCES administration and capital expenses.

TOTAL GENERAL SUPPORT	721,351	711,708
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INSTRUCTIONAL

<u>Code</u>		<u>Adopted 2015-16</u>	<u>Proposed 2016-17</u>
	<u>Curriculum Development</u>		
2020.15	Supervision, Instructional	25,000	25,000
2070.15	Instructional Salaries	5,000	5,000
2070.49	BOCES In-Service Training/Instruction	<u>24,260</u>	<u>24,260</u>
	Total	54,260	54,260
	<u>Teaching</u>		
2110.12	Elementary Teaching Salaries	435,478	410,046
2110.13	High School Teaching Salaries	479,455	507,836
2110.14	Substitute Teacher Salaries	22,000	18,000
2110.16	Support Staff Salaries	22,488	23,050
2110.17	Payment in Lieu of Health Insurance	4,000	4,000
2110.2	Equipment	3,500	10,500
2110.4 ...	Contractual, Field Trips, Conferences	46,600	45,100
2110.45	Supplies, ACE Funds	31,593	29,720
2110.48	Textbooks	6,000	8,000
2110.49	BOCES	<u>12,158</u>	<u>3,000</u>
	Total	1,063,272	1,059,252

Includes salaries for teachers and teaching assistant, textbooks, instructional supplies, presenters, teaching equipment including replacement of equipment in the fitness center, copier contracts & supplies, instructional equipment repairs, fingerprint fees, substitute salaries, workshop travel and field trip expenses, summer curriculum training and academic enrichment.

<u>Code</u>		<u>Adopted 2015-16</u>	<u>Proposed 2016-17</u>
	<u>Program for Students with Disabilities</u>		
2250.15	Salaries	85,621	86,641
2250.40	Contractual	11,600	8,400
2250.45..	Supplies	1,000	1,000
2250.47	Special Tuition	2,500	2,500
2250.49	BOCES Special Education Services	55,000	55,000
2280.49	BOCES Occupational Education	<u>26,280</u>	<u>26,280</u>
	Total	182,001	179,821

A portion of the total school population has been identified as special needs by the Committee on Special Education (CSE). Funding supports occupational education, occupational therapy and special education programs and software for current and potential needs.

	<u>Special Schools</u>		
2330.15	Adult Education	9,880	9,880
2330.151	Special Schools Salaries	<u>10,080</u>	<u>10,080</u>
	Total	19,960	19,960

Includes funding for after school study hall stipends four days per week and the funding of the fitness center attendant.

	<u>School Library & Audiovisual</u>		
2610.15	Librarian Salary	51,252	52,733
2610.2	Equipment-A/V	1,500	1,500
2610.40	Contractual	500	500
2610.45	Library Supplies	900	900
2610.46	Library Volumes	<u>8,750</u>	<u>8,750</u>
	Total	62,902	64,383

Funds for A/V equipment replacement and library program operation.

<u>Code</u>		<u>Adopted 2015-16</u>	<u>Proposed 2016-17</u>
	<u>Computer Assisted Instruction</u>		
2630.16	Salaries	18,104	-0-
2630.22	Computer Hardware	18,000	19,000
2630.4...	Computer Software & Supplies	9,300	8,000
2630.49	BOCES Technician & Internet	<u>34,034</u>	<u>65,000</u>
	Total	79,438	92,000

BOCES provides all of our computer technician services with a higher level technician. Increased level of BOCES technician services are required.

	<u>Attendance</u>		
2805.16	Salaries	<u>4,500</u>	<u>4,500</u>
	Total	4,500	4,500
	<u>Guidance</u>		
2810.15	Guidance Salary	53,997	55,558
2810.45	Supplies/Testing Materials	<u>2,100</u>	<u>1,900</u>
	Total	56,097	57,458

Funds for salaries, supplies, college references, and student testing materials.

	<u>Health</u>		
2815.16	Support Staff Salaries	33,497	24,949
2815.20	Equipment	-0-	-0-
2815.4	Contractual	6,500	6,500
2815.45	Supplies	1,000	1,000
2820.15	School Psychologist	15,000	18,200
2820.45	Psychologist Supplies	1,500	1,500
2825.40	Social Work Contractual	<u>6,000</u>	<u>6,000</u>
	Total	63,497	58,149

Resources fund the health care provider and materials, the annual medical center services fee and psychologist and social work services.

<u>Code</u>		<u>Adopted 2015-16</u>	<u>Proposed 2016-17</u>
	<u>Co-Curricular Activities</u>		
2850.15	Salaries	14,970	20,470
2850.45	Materials & Supplies	<u>-0-</u>	<u>1,000</u>
	Total	14,970	21,470

The money in this category funds stipends for class activity chaperones, field trip chaperones, lead teacher, and stipends for various coordinators including Science Olympiad and for the music/play.

	<u>Interscholastic Athletics</u>		
2855.15	Salaries	28,000	25,000
2855.4	Contractual	5,500	5,500
2855.45	Supplies	<u>5,500</u>	<u>3,500</u>
	Total	39,000	34,000

Stipends for coaches, fees for sports officials and time keepers, supervision at home events, uniforms and supplies for sports program whether at LLCS or as a merged team. All merged team expenses (other than transportation) are split with Indian Lake CSD.

TOTAL INSTRUCTIONAL	1,639,897	1,645,253
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TRANSPORTATION

	<u>Pupil Transportation</u>		
5510.16	Salaries	70,660	72,935
5510.21	Purchase of Buses	25,000	-0-
5510.4	Contractual	11,000	12,000
5510.45...	Supplies/Fuel	49,250	41,750
5510.49	BOCES Bus Driver Training, Testing	<u>1,275</u>	<u>1,300</u>
	TOTAL PUPIL TRANSPORTATION	157,185	127,985

Bus driver salaries, maintenance and repair of all vehicles, vehicle gas and diesel and insurance.

UNDISTRIBUTED

<u>Code</u>		<u>Adopted 2015-16</u>	<u>Proposed 2016-17</u>
	<u>Employee Benefits</u>		
9010.8	State Retirement (ERS)	67,000	55,000
9020.8	Teachers Retirement (TRS)	178,000	160,000
9030.8..	Social Security	132,119	128,920
9040.8	Workers' Compensation	13,000	13,500
9050.8	Unemployment Insurance	20,000	20,000
9055.8	Disability Insurance	4,000	4,000
9060.8	Hospital, Medical & Dental Insurance	<u>875,387</u>	<u>928,914</u>
	Total	1,289,506	1,310,334

This category includes monies for employee retirement benefits, employer's social security contributions, workers' compensation, unemployment and disability premiums and the district's health insurance plan.

	<u>Interfund Transfer</u>		
9901.93	Transfer to Lunch Fund	<u>115,996</u>	<u>99,463</u>
	Total	115,996	99,463
	TOTAL UNDISTRIBUTED	<u>1,405,502</u>	<u>1,409,797</u>

GENERAL FUND BUDGET TOTAL	3,923,935	3,894,743
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BUDGET SPREADSHEET

	Proposed		
	2014-2015	2015-2016	2016-2017
Budget Summary			
General Support	704,586	721,351	711,708
Instruction	1,593,063	1,639,897	1,645,253
Pupil Transportation	122,624	157,185	127,985
Undistributed	<u>1,399,130</u>	<u>1,405,502</u>	<u>1,409,797</u>
General Fund Budget Total	3,819,403	3,923,935	3,894,743
Planned Balance	<u>285,000</u>	<u>285,000</u>	<u>285,000</u>
Total with Planned Balance	4,104,403	4,208,935	4,179,743
Projected Revenues			
State Aid	443,862	454,195	472,912
BOCES	31,664	35,538	42,712
Interest on Deposits	400	400	400
Miscellaneous	<u>11,300</u>	<u>9,300</u>	<u>6,600</u>
Total External Revenues	487,226	499,433	522,624
Appropriated Fund Balance	643,281	659,502	625,558
Appropriated Planned Balance	<u>285,000</u>	<u>285,000</u>	<u>285,000</u>
Total Revenues & Fund Balance	1,415,507	1,443,935	1,433,182
Tax Levy Summary			
General Fund Appropriation with Planned Balance	4,104,403	4,208,935	4,179,743
Less Projected Revenues	<u>1,415,507</u>	<u>1,443,935</u>	<u>1,433,182</u>
Tax Levy Summary	2,688,896	2,765,000	2,746,561
Tax Rate Summary-Long Lake	\$4.3045	\$4.4717	\$4.4419
(Per \$1,000 A/V)			
Tentative, April 2016			

TAX RATE PROJECTION
SCHOOL YEAR 2016-2017

The tax rate is determined annually and is based on taxable assessed property values and the tax levy required to support the General Fund Budget. Our district has two geographic components: state lands in Arietta and taxable assessed property in the Town of Long Lake. The state establishes Arietta's assessed value and the Town of Long Lake's assessed values are established by the assessor. Both assessments are estimated at full market value (100%). The combination of these two property values equals the district's total value. The tax levy is then apportioned between Arietta and Long Lake based on their respective percentage of the district's total assessed value. The separate tax levies are then calculated by dividing the apportioned levy by the associated assessed value. The resulting figure is the tax rate per \$1,000 of assessed value. The tax levy calculations for school year 2016-2017 are below.

	ARIETTA	LONG LAKE
Taxable assessed value:	\$30,241,604	\$588,090,169
Total district value:	\$618,331,773	
Proportion of district value:	4.8908%	95.1092%
School tax levy:	\$2,746,561	
Levy Apportioned by Municipality	\$134,329	\$2,612,232
Tax rate per \$1,000 of assessed value 2016-2017:	\$ 4.4419	\$ 4.4419

Tax Rate Comparison:

2015-2016	\$4.471709	\$4.471709
2014-2015	4.304469	4.304469
2013-2014	4.159804	4.159804
2012-2013	3.75275	3.75275
2011-2012	3.65934	3.65934
2010-2011	3.46705	3.46398
2009-2010	3.94173	3.93757
2008-2009	4.66889	5.60146
2007-2008	5.74916	6.56517
2006-2007	6.4191	6.9555
2005-2006	6.3541	6.3541

(Tentative, April 2016)

2016-17 Property Tax Report Card

200701 - LONG LAKE CSD

Contact Person: DR. DONALD K. CARLISLE

Telephone Number: 518-624-2221

	Budgeted 2015-16 (A)	Proposed Budget 2016-17 (B)	Percent Change (C)
Total Budgeted Amount, not Including Separate Propositions	3,923,935	3,894,743	-0.74%
A. Proposed Tax Levy to Support the Total Budgeted Amount, Net of Reserve ¹	2,765,000	2,746,561	
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)	2,765,000	2,746,561	-0.67%
F. Permissible Exclusions to the School Tax Levy Limit	24,010	0	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	2,742,293	2,751,477	
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	2,740,990	2,746,561	
I. Difference: (G - H); (negative value requires 60.0% voter approval) ²	1,303	4,916	
Public School Enrollment	56	60	7.14%
Consumer Price Index			0.12%

¹ Exclude 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 2016-17, includes any carryover from 2015-16 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2015-16 (D)	Estimated 2016-17 (E)
Adjusted Restricted Fund Balance	375,661	723,945
Assigned Appropriated Fund Balance	875,007	910,558
Adjusted Unrestricted Fund Balance	168,240	155,790
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	4.29%	4.00%

Equalized Total Assessed Value 636,493,930

School District - 203201 Long Lake 1

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	18	4,828,910	0.76
13500	TOWN - GENERALLY	RPTL 406(1)	27	7,845,975	1.23
13800	SCHOOL DISTRICT	RPTL 408	1	7,144,250	1.12
19950	MUNICIPAL RAILROAD	RPTL 456	4	452,000	0.07
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	5	2,229,700	0.35
25120	NONPROF CORP - EDUCL(CONST PRC	RPTL 420-a	1	1,492,200	0.23
25230	NONPROF CORP - MORAL/MENTAL IM	RPTL 420-a	3	4,976,900	0.78
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	1	934,800	0.15
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	1	35,000	0.01
41120	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	44	1,135,351	0.18
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	29	1,200,663	0.19
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	5	326,860	0.05
41400	CLERGY	RPTL 460	1	1,500	0.00
41806	PERSONS AGE 65 OR OVER	RPTL 467	40	3,137,347	0.49
41834	ENHANCED STAR	RPTL 425	95	5,668,844	0.89
41854	BASIC STAR 1999-2000	RPTL 425	131	3,930,000	0.62
47450	FOREST/REF LAND - FISHER ACT	RPTL 480	12	5,962,345	0.94
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	23	13,441,109	2.11
49500	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	1	2,680	0.00

Total Exemptions Exclusive of System Exemptions:

442	64,746,434	10.17
0	0	0.00
442	64,746,434	10.17

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: _____

