

**SCHOOL BUDGET
2017-2018
LONG LAKE CENTRAL SCHOOL DISTRICT**

Voting is in the Cafeteria

Tuesday, May 16, 2017

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 \$132,000 or more. The Long Lake Central School District Superintendent's estimated compensation data for school year 2017-2018 is shown below.

Salary	\$108,150
Employer Retirement @ 9.8%	10,599
Health, Vision & Dental Insurance	13,303
Employer Social Security @ 7.65%	8,273
Disability	214
Workers Compensation Insurance	482
Professional Membership Fees	<u>1,464</u>
Total Annual Compensation	\$142,485

**LONG LAKE CENTRAL SCHOOL
GENERAL FUND BUDGET
SCHOOL YEAR 2017-2018**

GENERAL SUPPORT

<u>Code</u>		<u>Adopted 2016-17</u>	<u>Proposed 2017-18</u>
	<u>Board of Education</u>		
1010.4	Contractual	14,900	10,700
1010.45	Materials and Supplies	1,500	1,500
1010.49	BOCES	18,000	8,555
1040.16	District Clerk – Salary	2,152	2,217
1040.4	District Clerk – Contractual	<u>3,500</u>	<u>3,500</u>
	Total	40,052	26,472

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.

	<u>Central Administration</u>		
1240.1...	Salaries	117,637	121,901
1240.2	Equipment	1,300	3,100
1240.4	Contractual	11,975	12,975
1240.45	Supplies	<u>2,500</u>	<u>2,500</u>
	Total	133,412	140,476

Salaries (partial) for superintendent and superintendent secretary, and for office supplies, equipment, inventory software, NYSCOSS, ASBO, and AASA dues, conferences and travel expenses and Affordable Care Act Reporting fees.

<u>Code</u>		<u>Adopted 2016-17</u>	<u>Proposed 2017-18</u>
	<u>Finance</u>		
1310.16	Business Administration – Salaries	70,311	72,400
1310.4	Business Administration – Contractual	500	-0-
1310.49	BOCES Financial Services	22,633	27,000
1320.16	Auditing – Salary	1,007	1,037
1320.4	Auditing – Contractual	8,500	8,500
1325.16	Treasurer – Salary	18,689	19,230
1325.4...	Treasurer – Contractual & Supplies	250	250
1330.16	Tax Collector’s Salary	3,713	3,824
1330.4	Contractual – Tax Roll	1,200	1,300
1330.45	Materials and Supplies	<u>900</u>	<u>100</u>
	Total	127,703	133,641

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 and tax software, and general materials and supplies.

	<u>Staff</u>		
1420.40	Legal Contractual	13,000	14,000
1430.49	BOCES-Personnel	200	1,800
1480.4...	Public Information	<u>21,200</u>	<u>21,200</u>
	Total	34,400	37,000

Includes outside legal services, Public Information and Webmaster Services, and BOCES Personnel Recruitment.

<u>Code</u>		<u>Adopted 2016-17</u>	<u>Proposed 2017-18</u>
	<u>Central Services</u>		
1620.16	Salaries	84,927	86,429
1620.2	Equipment	1,200	1,200
1620.4	Contractual	58,850	58,650
1620.4...	Fuel and Utilities	114,200	116,100
1620.45	Materials and Supplies	17,800	17,800
1620.49	BOCES Central Services	1,000	1,000
1621.16	Maintenance Salaries	12,917	13,173
1621.4	Contractual	14,000	14,000
1670.4...	Central Printing & Mailing	4,200	4,700
1670.49	BOCES Printing	2,550	2,000
1680.49	BOCES Data Processing	<u>35,897</u>	<u>37,000</u>
	Total	347,541	352,052

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	2,200
1920.4	School Association Dues	6,800	6,200
1981.49	BOCES – Administrative Charges	18,000	18,000
1983.49	BOCES- Capital Expenses	<u>2,600</u>	<u>2,600</u>
	Total	28,600	29,000

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

TOTAL GENERAL SUPPORT	711,708	718,641
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INSTRUCTIONAL

<u>Code</u>		<u>Adopted</u> <u>2016-17</u>	<u>Proposed</u> <u>2017-18</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>23,966</u>
	Total	54,260	53,966
	<u>Teaching</u>		
2110.12	Elementary Teaching Salaries	410,046	443,259
2110.13	High School Teaching Salaries	507,836	490,519
2110.14	Substitute Teacher Salaries	18,000	18,000
2110.16	Support Staff Salaries	23,050	23,627
2110.17	Payment in Lieu of Health Insurance	4,000	2,000
2110.2	Equipment	10,500	4,000
2110.4 ...	Contractual, Field Trips, Conferences	45,100	47,100
2110.45	Supplies, ACE Funds	29,720	31,719
2110.48	Textbooks	8,000	3,000
2110.49	BOCES	<u>3,000</u>	<u>11,000</u>
	Total	1,059,252	1,074,224

Includes salaries for teachers and teaching assistant, textbooks, instructional supplies, presenters, teaching equipment, copier contracts & supplies, instructional equipment repairs, fingerprint fees, substitute salaries, teacher evaluation software, curriculum mapping software, workshop travel and field trip expenses, summer curriculum training and academic enrichment.

<u>Code</u>		<u>Adopted 2016-17</u>	<u>Proposed 2017-18</u>
	<u>Program for Students with Disabilities</u>		
2250.15	Salaries	86,641	90,715
2250.40	Contractual	8,400	3,400
2250.45..	Supplies	1,000	1,220
2250.47	Special Tuition	2,500	2,500
2250.49	BOCES Special Education Services	55,000	65,000
2280.49	BOCES Occupational Education	<u>26,280</u>	<u>29,914</u>
	Total	179,821	192,749

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, physical therapy and special education programs and software for current and potential needs.

	<u>Special Schools</u>		
2330.15	Adult Education	9,880	11,280
2330.151	Special Schools Salaries	10,080	18,040
2330.4...	Special Schools Contractual/Supplies	<u>-0-</u>	<u>4,000</u>
	Total	19,960	33,320

Includes funding for after school study hall , fitness center attendant, and the newly established K-6 After School Program.

	<u>School Library & Audiovisual</u>		
2610.15	Librarian Salary	52,733	54,252
2610.2	Equipment-A/V	1,500	-0-
2610.40	Contractual	500	-0-
2610.45	Library Supplies	900	900
2610.46	Library Volumes	<u>8,750</u>	<u>7,485</u>
	Total	64,383	62,637

Funding of the school library.

<u>Code</u>		<u>Adopted 2016-17</u>	<u>Proposed 2017-18</u>
	<u>Computer Assisted Instruction</u>		
2630.22	Computer Hardware	19,000	21,000
2630.4...	Computer Software & Supplies	8,000	7,500
2630.49	BOCES Technician & Internet	<u>65,000</u>	<u>69,000</u>
	Total	92,000	97,500

Computer Services.

	<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	55,558	57,191
2810.45	Supplies/Testing Materials	<u>1,900</u>	<u>1,733</u>
	Total	57,458	58,924

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

	<u>Health</u>		
2815.16	Support Staff Salaries	24,949	25,512
2815.4	Contractual	6,500	6,500
2815.45	Supplies	1,000	3,300
2820.15	School Psychologist	18,200	40,000
2820.45	Psychologist Supplies	1,500	1,500
2825.40	Social Work Contractual	<u>6,000</u>	<u>6,000</u>
	Total	58,149	82,812

Resources fund the health care provider and materials, the annual medical center services fee and psychologist and social work services. Budget includes a School Psychologist and CSE Chairperson, to be shared with a neighboring school, and increasing their time spent at LLCS.

<u>Code</u>		<u>Adopted 2016-17</u>	<u>Proposed 2017-18</u>
	<u>Co-Curricular Activities</u>		
2850.15	Salaries	20,470	20,771
2850.45	Materials & Supplies	<u>1,000</u>	<u>1,000</u>
	Total	21,470	21,771

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

	<u>Interscholastic Athletics</u>		
2855.15	Salaries	25,000	25,000
2855.2	Equipment	-0-	2,500
2855.4	Contractual	5,500	5,500
2855.45	Supplies	3,500	3,500
2855.49	BOCES	<u>-0-</u>	<u>500</u>
	Total	34,000	37,000

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. Also included are funds to purchase a portable scoreboard for the ball field (expense shared with the Town of Long Lake).

TOTAL INSTRUCTIONAL	1,645,253	1,719,403
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TRANSPORTATION

	<u>Pupil Transportation</u>		
5510.16	Salaries	72,935	74,282
5510.4	Contractual	12,000	12,000
5510.45...	Supplies/Fuel	41,750	41,250
5510.49	BOCES Bus Driver Training, Testing	<u>1,300</u>	<u>1,300</u>
	TOTAL PUPIL TRANSPORTATION	127,985	128,832

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

UNDISTRIBUTED

<u>Code</u>		<u>Adopted 2016-17</u>	<u>Proposed 2017-18</u>
	<u>Employee Benefits</u>		
9010.8	State Retirement (ERS)	55,000	55,000
9020.8	Teachers Retirement (TRS)	160,000	135,000
9030.8..	Social Security	128,920	130,751
9040.8	Workers' Compensation	13,500	14,000
9050.8	Unemployment Insurance	20,000	20,000
9055.8	Disability Insurance	4,000	4,000
9060.8	Hospital, Medical & Dental Insurance	<u>928,914</u>	<u>965,437</u>
	Total	1,310,334	1,324,188

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>99,463</u>	<u>99,178</u>
	Total	99,463	99,178
	TOTAL UNDISTRIBUTED	<u>1,409,797</u>	<u>1,423,366</u>

GENERAL FUND BUDGET TOTAL	3,894,743	3,990,242
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BUDGET SPREADSHEET

	2015-2016	2016-2017	Proposed 2017-2018
Budget Summary			
General Support	721,351	711,708	718,641
Instruction	1,639,897	1,645,253	1,719,403
Pupil Transportation	157,185	127,985	128,832
Undistributed	<u>1,405,502</u>	<u>1,409,797</u>	<u>1,423,366</u>
General Fund Budget Total	3,923,935	3,894,743	3,990,242
Projected Revenues			
State Aid	454,195	472,912	474,500
BOCES	35,538	42,712	55,000
Interest on Deposits	400	400	400
Miscellaneous	<u>9,300</u>	<u>6,600</u>	<u>6,400</u>
Total External Revenues	499,433	522,624	536,300
Appropriated Fund Balance	659,502	625,558	664,942
Total Revenues & Appropriated Fund Balance	1,158,935	1,148,182	1,201,242
Appropriated Planned Balance	285,000	285,000	285,000
Tax Levy Summary			
General Fund Appropriation	3,923,935	3,894,743	3,990,242
Less Projected Revenues & Approp. Fund Bal.	<u>1,158,935</u>	<u>1,148,182</u>	<u>1,201,242</u>
Tax Levy Summary	2,765,000	2,746,561	2,789,000
Tax Rate Summary-Long Lake	\$4.4717	\$4.4486	\$4.5555
(Per \$1,000 A/V)			
Tentative, April 2017			

TAX RATE PROJECTION
SCHOOL YEAR 2017-2018

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 2017-2018 are estimated below.

	ARIETTA	LONG LAKE
Taxable assessed value:	\$29,633,560	\$582,587,953
Total district value:	\$612,221,513	
Proportion of district value:	4.8403%	95.1597%
School tax levy:	\$2,789,000	
Levy Apportioned by Municipality	\$134,995.97	\$2,654,004.03
Tax rate per \$1,000 of assessed value 2017-2018:	\$ 4.555510	\$ 4.555543

Tax Rate Comparison:

2016-2017	\$4.486221	\$4.486221
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 2017)

2017-18 Property Tax Report Card

200701 - LONG LAKE CSD

Contact Person: DR. DONALD K. CARLISLE

Telephone Number: 518-624-2221

	Budgeted 2016-17 (A)	Proposed Budget 2017-18 (B)	Percent Change (C)
Total Budgeted Amount, not Including Separate Propositions	3,894,743	3,990,242	2.45%
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	2,746,561	2,789,000	
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)	2,746,561	2,789,000	1.55%
F. Permissible Exclusions to the School Tax Levy Limit	0	0	
G. School Tax Levy Limit, Excluding Levy for Permissible Exclusions ³	2,751,477	2,789,143	
H. Total Proposed School Year Tax Levy, Excluding Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	2,746,561	2,789,000	
I. Difference: (G - H); (negative value requires 60.0% voter approval) ²	4,916	143	
Public School Enrollment	61	61	0.00%
Consumer Price Index			1.26%

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 2017-18, includes any carryover from 2016-17 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2016-17 (D)	Estimated 2017-18 (E)
Adjusted Restricted Fund Balance	718,251	603,251
Assigned Appropriated Fund Balance	910,558	949,942
Adjusted Unrestricted Fund Balance	183,447	159,500
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	4.71%	4.00%

Equalized Total Assessed Value 636,276,639

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)	26	7,830,975	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 - EDUC(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	1,123,036	0.18
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	28	1,133,863	0.18
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	3,131,199	0.49
41834	ENHANCED STAR	RPTL 425	96	5,795,009	0.91
41854	BASIC STAR 1999-2000	RPTL 425	119	3,570,000	0.56
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:				64,412,336	10.12
Total System Exemptions:				0	0.00
Totals:				64,412,336	10.12

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: _____