



**Long Lake**  
CENTRAL SCHOOL DISTRICT

## **SCHOOL BUDGET 2020-2021**

Voting by Absentee Ballot Only by 5 p.m.

June 9, 2020

### 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***

***MICHAEL FARRELL***

***ALEXANDRIA HARRIS***

***TRISHA HOSLEY***

***JOAN PAULA***

***BRIAN PENROSE***

***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 \$141,000 or more. The Long Lake Central School District Superintendent's estimated compensation data for school year 2020-2021 is shown below.

Salary	\$113,516
Employer Retirement @ 9.53%	10,818
Health, Vision, Dental & Life Insurance	13,281
Employer Social Security @ 7.65%	8,684
Disability	198
Workers Compensation Insurance	416
Technology Reimbursement	1,500
Professional Membership Fees	<u>2,224</u>
Total Annual Compensation	\$150,637

**LONG LAKE CENTRAL SCHOOL  
GENERAL FUND BUDGET  
SCHOOL YEAR 2020-2021**

**GENERAL SUPPORT**

<u>Code</u>		<u>Adopted 2019-20</u>	<u>Proposed 2020-21</u>
	<u>Board of Education</u>		
1010.4	Contractual	7,920	8,000
1010.45	Materials and Supplies	2,500	2,800
1010.49	BOCES	7,500	7,500
1040.16	District Clerk – Salary	2,284	2,353
1040.4	District Clerk – Contractual	<u>3,000</u>	<u>4,000</u>
	<b>Total</b>	23,204	24,653

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>		
1240.16	Salaries	117,579	125,597
1240.2	Equipment	2,000	2,000
1240.4	Contractual	12,280	13,680
1240.45	Supplies	<u>2,500</u>	<u>2,500</u>
	<b>Total</b>	134,359	143,777

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

<b><u>Code</u></b>		<b><u>Adopted 2019-20</u></b>	<b><u>Proposed 2020-21</u></b>
	<u>Finance</u>		
1310.16	Business Administration – Salaries	82,966	89,819
1310.49	BOCES Financial Services	27,500	23,500
1320.16	Auditing – Salary	534	550
1320.4	Auditing – Contractual	8,800	9,000
1325.16	Treasurer – Salary	20,374	20,967
1325.4...	Treasurer – Contractual & Supplies	250	250
1330.16	Tax Collector’s Salary	3,939	4,057
1330.4	Contractual – Tax Roll	1,500	1,500
1330.45	Materials and Supplies	<u>100</u>	<u>100</u>
	<b>Total</b>	145,963	149,743

Includes BOCES fees for State Aid Planning, substitute coordination 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	14,000	14,000
1430.49	BOCES-Personnel	1,950	1,950
1480.4...	Public Information	<u>1,250</u>	<u>1,250</u>
	<b>Total</b>	17,200	17,200

Includes outside legal services and BOCES personnel recruitment.

<u>Code</u>		<u>Adopted 2019-20</u>	<u>Proposed 2020-21</u>
	<u>Central Services</u>		
1620.16	Salaries	91,375	100,712
1620.2	Equipment	21,300	1,000
1620.4	Contractual	62,700	65,250
1620.4...	Fuel and Utilities	118,400	123,900
1620.45	Materials and Supplies	21,500	21,500
1620.49	BOCES Central Services	1,000	1,000
1621.16	Maintenance Salaries	13,928	15,451
1621.4	Contractual	17,500	17,500
1670.4...	Central Printing & Mailing	4,400	4,025
1670.49	BOCES Printing	2,000	2,000
1680.49	BOCES Data Processing	<u>37,500</u>	<u>38,000</u>
	<b>Total</b>	391,603	390,338

Reflects the operation and maintenance of the school building and grounds, including salaries for custodial staff, equipment, HVAC maintenance contracts, building insurance, 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. Also included is refurbishing of a classroom heating unit.

	<u>Special Items</u>		
1910.4	Insurance	1,000	1,000
1920.4	School Association Dues	4,500	4,650
1981.49	BOCES – Administrative Charges	19,500	17,000
1983.49	BOCES- Capital Expenses	<u>100</u>	<u>100</u>
	<b>Total</b>	25,100	22,750

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

<b>TOTAL GENERAL SUPPORT</b>	<b>737,429</b>	<b>748,461</b>
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## INSTRUCTIONAL

<u>Code</u>		<u>Adopted 2019-20</u>	<u>Proposed 2020-21</u>
	<u>Curriculum Development</u>		
2020.15	Supervision, Instructional	25,000	25,000
2070.15	Instructional Salaries	13,180	16,720
2070.49	BOCES In-Service Training/Instruction	<u>20,000</u>	<u>20,000</u>
	<b>Total</b>	58,180	61,720
	<u>Teaching</u>		
2110.12	Elementary Teaching Salaries	480,452	487,932
2110.13	High School Teaching Salaries	477,469	468,162
2110.14	Substitute Teacher Salaries	18,000	18,000
2110.16	Support Staff Salaries	53,753	41,327
2110.17	Payment in Lieu of Health Insurance	6,000	14,000
2110.2	Equipment	10,000	7,000
2110.4 ...	Contractual, Field Trips, Conferences	47,650	50,726
2110.45	Supplies, ACE Funds	33,108	32,448
2110.48	Textbooks	3,000	11,500
2110.49	BOCES	<u>20,000</u>	<u>10,000</u>
	<b>Total</b>	1,149,432	1,141,095

Includes salaries for teaching personnel, 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. Also included are funds to start up a Spanish foreign language program. Equipment includes replacement of some elementary lockers and a wood lathe.

<u>Code</u>		<u>Adopted 2019-20</u>	<u>Proposed 2020-21</u>
	<u>Program for Students with Disabilities</u>		
2250.1...	Salaries	104,624	125,312
2250.40	Contractual	4,500	4,500
2250.45	Supplies	400	675
2250.47	Special Tuition	2,500	2,500
2250.49	BOCES Special Education Services	85,000	91,000
2280.49	BOCES Occupational Education	<u>30,000</u>	<u>35,000</u>
	<b>Total</b>	227,024	258,987

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, speech and special education programs and software for current and potential needs. Some personnel have been budgeted in special education instead of general education.

	<u>Special Schools</u>		
2330.15	Adult Education	10,804	11,350
2330.151	Special Schools Salaries	20,160	20,160
2330.4...	Special Schools Contractual/Supplies	<u>4,398</u>	<u>4,100</u>
	<b>Total</b>	35,362	35,610

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

	<u>School Library Media</u>		
2610.15	Library Media Specialist Salary	52,504	54,058
2610.4...	Library Supplies/Collections	8,300	4,781
2610.49	BOCES Library Automation	<u>8,500</u>	<u>8,750</u>
	<b>Total</b>	69,304	67,589

Funding of the school library including the BOCES Library automation services.

<u>Code</u>		<u>Adopted 2019-20</u>	<u>Proposed 2020-21</u>
	<u>Computer Assisted Instruction</u>		
2630.22	Computer Hardware	21,000	21,000
2630.4...	Computer Software & Supplies	8,000	8,000
2630.49	BOCES Technician & Internet	<u>70,200</u>	<u>73,500</u>
	<b>Total</b>	99,200	102,500

Computer Services.

	<u>Attendance</u>		
2805.16	Salaries	<u>4,500</u>	<u>4,500</u>
	<b>Total</b>	4,500	4,500
	<u>Guidance</u>		
2810.15	Guidance Salary	61,455	63,815
2810.45	Supplies/Testing Materials	<u>1,650</u>	<u>1,875</u>
	<b>Total</b>	63,105	65,690

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

	<u>Health</u>		
2815.16	Support Staff Salaries	30,855	34,629
2815.4	Contractual	6,800	6,500
2815.45	Supplies	1,540	2,500
2820.40	School Psychologist	40,000	45,000
2820.45	Psychologist Supplies	250	1,500
2820.49	BOCES – Mental Health Services	11,000	11,500
2825.40	Social Work Contractual	<u>6,000</u>	<u>6,700</u>
	<b>Total</b>	96,445	108,329

Resources fund the health care provider and materials, the annual medical center services fee and social work services. This budget includes a School Psychologist and CSE Chairperson that is shared with a neighboring school and includes mental health services through Northstar Behavioral (billed through BOCES).



<u>Code</u>		<u>Adopted 2019-20</u>	<u>Proposed 2020-21</u>
	<u>Co-Curricular Activities</u>		
2850.15	Salaries	25,890	30,090
2850.45	Materials & Supplies	<u>1,000</u>	<u>1,000</u>
	<b>Total</b>	26,890	31,090

The money in this category funds stipends for class activity chaperones, field trip chaperones, lead teacher, and stipends for various clubs.

	<u>Interscholastic Athletics</u>		
2855.15	Salaries	10,000	10,000
2855.4	Contractual	20,500	20,500
2855.45	Supplies	3,000	2,500
2855.49	BOCES	<u>500</u>	<u>1,000</u>
	<b>Total</b>	34,000	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.

<b>TOTAL INSTRUCTIONAL</b>	<b>1,863,442</b>	<b>1,911,110</b>
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#### **TRANSPORTATION**

	<u>Pupil Transportation</u>		
5510.16	Salaries	78,760	86,064
5510.4	Contractual	15,000	15,000
5510.45...	Supplies/Fuel	41,500	41,500
5510.49	BOCES Bus Driver Training, Testing	<u>1,300</u>	<u>1,300</u>
	<b>TOTAL PUPIL TRANSPORTATION</b>	<b>136,560</b>	<b>143,864</b>

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

## UNDISTRIBUTED

<u>Code</u>		<u>Adopted 2019-20</u>	<u>Proposed 2020-21</u>
	<u>Employee Benefits</u>		
9010.8	State Retirement (ERS)	61,000	67,500
9020.8	Teachers Retirement (TRS)	125,500	140,000
9030.8	Social Security	140,000	143,103
9040.8	Workers' Compensation	12,000	11,000
9050.8	Unemployment Insurance	20,000	20,000
9055.8	Disability Insurance	4,000	4,000
9060.8	Hospital, Medical & Dental Insurance	<u>980,000</u>	<u>960,000</u>
	<b>Total</b>	1,342,500	1,345,603

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>Bond Debt Payments</u>		
9731.6	BAN Principal	-0-	50,000
9731.7	BAN Interest	<u>-0-</u>	<u>73,125</u>
	<b>Total</b>	-0-	123,125

Bond Anticipation Note payments for approved capital construction project.

	<u>Interfund Transfer</u>		
9901.93	Transfer to Lunch Fund	<u>105,709</u>	<u>108,701</u>
	<b>Total</b>	105,709	108,701
	<b>TOTAL UNDISTRIBUTED</b>	<b><u>1,448,209</u></b>	<b><u>1,577,429</u></b>

<b>GENERAL FUND BUDGET TOTAL</b>	<b>4,185,640</b>	<b>4,380,864</b>
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## BUDGET SPREADSHEET

	2018-2019	2019-2020	Proposed 2020-2021
<b>Budget Summary</b>			
General Support	725,944	737,429	748,461
Instruction	1,750,843	1,863,442	1,911,110
Pupil Transportation	135,199	136,560	143,864
Undistributed	1,455,886	1,448,209	1,577,429
General Fund Budget Total	4,067,872	4,185,640	4,380,864
 <b>Projected Revenues</b>			
State Aid	479,000	484,000	484,000
BOCES	59,000	45,000	55,000
Interest on Deposits	400	15,000	15,000
Miscellaneous	7,300	11,600	12,600
Total External Revenues	545,700	555,600	566,600
Appropriated Fund Balance	673,172	712,040	725,264
 <b>Total Revenues &amp; Appropriated Fund Balance</b>	1,218,872	1,267,640	1,291,864
Appropriated Planned Balance	285,000	285,000	285,000
 <b>Tax Levy Summary</b>			
General Fund Appropriation	4,067,872	4,185,640	4,380,864
Less Projected Revenues & Approp. Fund Bal.	1,218,872	1,267,640	1,291,864
Tax Levy Summary	2,849,000	2,918,000	3,089,000
 Tax Rate Summary-Long Lake (Per \$1,000 A/V)	\$4.6738	\$4.7963	\$5.0773
Tentative, April 2020			

## TAX RATE PROJECTION

### SCHOOL YEAR 2020-2021

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 2020-2021 are estimated below.

	ARIETTA	LONG LAKE
Taxable assessed value:	\$27,764,753	\$580,623,931
Total district value:	\$608,388,684	
Proportion of district value:	4.5637%	95.4363%
School tax levy:	\$3,089,000	
Levy Apportioned by Municipality:	\$140,972.69	\$2,948,027.31
Tax rate per \$1,000 of assessed value 2020-2021:	\$ 5.07740	\$ 5.07734

#### Tax Rate Comparison:

2019-2020	\$4.796276	\$4.796276
2018-2019	4.673761	4.673761
2017-2018	4.572867	4.572867
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 2020)

## BUDGETARY COMPONENTS SY 2020-2021

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**INSERT PROPERTY TAX REPORT CARD HERE**

**INSERT THE EXEMPTION IMPACT REPORT HERE**