Long Lake
CENTRAL SCHOOL DISTRICT

SCHOOL BUDGET
2022-2023

Voting in the Cafeteria

Tuesday, May 17, 2022

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

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 $150,000 or more. The Long Lake Central School District Superintendent's estimated compensation data for school year 2022-2023 is shown below.

Salary	$120,429
Employer Retirement @ 10.5%	12,645
Health, Vision, Dental & Life Insurance	15,330
Employer Social Security @ 7.65%	9,213
Disability	198
Workers Compensation Insurance	473
Technology Reimbursement	1,500
Professional Membership Fees	2,328
Total Annual Compensation	$162,116

LONG LAKE CENTRAL SCHOOL
GENERAL FUND BUDGET
SCHOOL YEAR 2022-2023

GENERAL SUPPORT

Code		Adopted 2021-22	Proposed 2022-23
	Board of Education		
1010.4	Contractual	10,350	7,100
1010.45	Materials and Supplies	2,800	1,800
1010.49	BOCES	9,527	7,687
1040.16	District Clerk – Salary	2,424	2,496
1040.4	District Clerk – Contractual	4,500	4,500
	Total	29,601	23,583

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.

	Central Administration		
1240.16	Salaries	135,357	140,175
1240.2	Equipment	2,000	1,000
1240.4	Contractual	11,005	15,805
1240.45	Supplies	2,000	2,000
	Total	150,362	158,980

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

Code		Adopted 2022-22	Proposed 2022-23
	Finance		
1310.16	Business Administration – Salaries	103,330	78,669
1310.49	BOCES Financial Services	28,479	24,370
1320.16	Auditing – Salary	566	583
1320.4	Auditing – Contractual	8,000	8,000
1325.16	Treasurer – Salary	21,580	19,282
1325.4...	Treasurer – Contractual & Supplies	250	250
1330.16	Tax Collector's Salary	4,179	4,304
1330.4	Contractual – Tax Roll	1,500	1,500
1330.45	Materials and Supplies	100	100
	Total	167,984	137,058

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.

	Staff		
1420.40	Legal Contractual	14,000	14,000
1430.49	BOCES-Personnel	1,950	1,957
1480.4...	Public Information	1,000	1,400
	Total	16,950	17,357

Includes outside legal services and BOCES personnel recruitment.

Code		Adopted 2021-22	Proposed 2022-23
	Central Services		
1620.16	Salaries	97,283	100,829
1620.2	Equipment	1,000	-0-
1620.4	Contractual	69,450	72,166
1620.4...	Fuel and Utilities	122,100	122,100
1620.45	Materials and Supplies	21,000	25,000
1620.49	BOCES Central Services	1,000	11,000
1621.16	Maintenance Salaries	15,401	15,856
1621.4	Contractual	20,000	27,500
1670.4...	Central Printing & Mailing	3,825	3,825
1670.49	BOCES Printing	1,000	1,000
1680.49	BOCES Data Processing	27,000	62,000
	Total	379,059	441,276

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 including VOIP phone lines, BOCES Cooperative Purchasing, fiber lines, heating oil and other utilities, annual septic system maintenance, pick-up repairs, and gym floor refinishing. Also included is replacement of the elementary library flooring and a boiler burner. The BOCES Data Processing line item is high because some BOCES expenses in other categories (2070.49, 2110.49, 2630.49) were moved here.

	Special Items		
1910.4	Insurance	1,000	1,000
1920.4	School Association Dues	4,550	5,450
1981.49	BOCES – Administrative Charges	18,500	25,000
1983.49	BOCES- Capital Expenses	100	2,900
	Total	24,150	34,350

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

TOTAL GENERAL SUPPORT	**768,106**	**812,604**

INSTRUCTIONAL

Code		Adopted 2021-22	Proposed 2022-23
	Curriculum Development		
2020.15	Supervision, Instructional	25,000	25,000
2070.15	Instructional Salaries	17,404	14,154
2070.49	BOCES In-Service Training/Instruction	22,500	20,000
	Total	64,904	59,154
	Teaching		
2110.12	Elementary Teaching Salaries	488,646	513,235
2110.13	High School Teaching Salaries	468,345	483,211
2110.14	Substitute Teacher Salaries	18,000	25,000
2110.16	Support Staff Salaries	42,625	44,259
2110.17	Payment in Lieu of Health Insurance	17,000	24,000
2110.2	Equipment	4,000	2,000
2110.4 ...	Contractual, Field Trips, Conferences	49,226	48,058
2110.45	Supplies, ACE Funds	29,901	31,193
2110.48	Textbooks	1,500	7,550
2110.49	BOCES	10,000	-0-
	Total	1,129,243	1,178,506

Includes salaries for teaching personnel, textbooks, instructional supplies, presenters, teaching equipment, copier contracts & supplies, instructional equipment repairs, fingerprint fees, substitute salaries, teacher evaluation software, workshop travel and field trip expenses, summer curriculum training and academic enrichment. Also included is the purchase of a new elementary math program.

Code		Adopted 2021-22	Proposed 2022-23
	Program for Students with Disabilities		
2250.1...	Salaries	115,906	120,225
2250.40	Contractual	4,600	5,004
2250.45	Supplies	450	175
2250.47	Special Tuition	2,500	2,500
2250.49	BOCES Special Education Services	91,000	92,000
2280.49	BOCES Occupational Education	40,000	40,500
	Total	254,456	260,404

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

	Special Schools		
2330.15	Adult Education	11,350	11,976
2330.151	Special Schools Salaries	20,952	21,240
2330.4...	Special Schools Contractual/Supplies	4,100	4,302
	Total	36,402	37,518

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

	School Library Media		
2610.15	Library Media Specialist Salary	55,680	57,768
2610.4...	Library Supplies/Collections	5,004	5,795
2610.49	BOCES Library Automation	8,900	9,100
	Total	69,584	72,663

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

Code			Adopted 2021-22	Proposed 2022-23
	Computer Assisted Instruction			
2630.22	Computer Hardware		25,000	25,000
2630.4...	Computer Software & Supplies		9,000	9,870
2630.49	BOCES Technician & Internet		78,500	56,000
		Total	112,500	90,870

Computer Services.

	Attendance			
2805.16	Salaries		4,500	4,500
		Total	4,500	4,500
	Guidance			
2810.15	Guidance Salary		65,730	68,195
2810.45	Supplies/Testing Materials		1,771	1,880
		Total	67,501	70,075

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

	Health			
2815.16	Support Staff Salaries		36,660	38,340
2815.4	Contractual		6,500	6,500
2815.45	Supplies		1,269	1,400
2820.40	School Psychologist		45,000	50,357
2820.45	Psychologist Supplies		330	700
2820.49	BOCES – Mental Health Services		12,000	12,000
2825.40	Social Work Contractual		6,000	6,000
		Total	107,759	115,297

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 and includes mental health services through Northstar Behavioral (billed through BOCES).

Code		Adopted 2021-22	Proposed 2022-23
	Co-Curricular Activities		
2850.15	Salaries	32,159	31,815
2850.45	Materials & Supplies	1,000	500
	Total	33,159	32,315

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

	Interscholastic Athletics		
2855.15	Salaries	10,000	10,000
2855.4	Contractual	20,500	20,500
2855.45	Supplies	2,500	2,500
2855.49	BOCES	2,000	2,100
	Total	35,000	35,100

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	**1,915,008**	**1,956,402**

TRANSPORTATION

	Pupil Transportation		
5510.16	Salaries	87,479	73,775
5510.2...	Equipment	31,000	1,000
5510.4	Contractual	15,000	15,600
5510.45...	Supplies/Fuel	28,500	28,500
5510.4540	Labor	13,000	13,000
5510.49	BOCES Bus Driver Training, Testing	1,300	1,400
	TOTAL PUPIL TRANSPORTATION	**176,279**	**133,275**

Bus driver salaries, maintenance and repair of all buses through the Town of Long Lake, vehicle gas and diesel and vehicle insurance.

UNDISTRIBUTED

Code		Adopted 2021-22	Proposed 2022-23
	Employee Benefits		
9010.8	State Retirement (ERS)	65,000	45,000
9020.8	Teachers Retirement (TRS)	142,000	153,000
9030.8	Social Security	145,116	147,178
9040.8	Workers' Compensation	12,230	12,633
9050.8	Unemployment Insurance	20,000	20,000
9055.8	Disability Insurance	3,000	3,300
9060.8	Hospital, Medical & Dental Insurance	1,004,000	1,045,000
9089.8	Other Employee Benefits	1,700	1,700
	Total	1,393,046	1,427,811

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.

	Bond Debt Payments		
9711.6	Serial Bonds Principal	135,000	195,000
9711.7	Serial Bonds Interest	108,150	48,100
9731.6	BAN Principal	-0-	-0-
9731.7	BAN Interest	-0-	12,500
	Total	243,150	255,600

Bond payments for voter approved capital construction project.

	Interfund Transfer		
9901.93	Transfer to Lunch Fund	112,431	148,996
	Total	112,431	148,996
	TOTAL UNDISTRIBUTED	**1,748,627**	**1,832,407**
	GENERAL FUND BUDGET TOTAL	**4,608,020**	**4,734,688**

BUDGET SPREADSHEET

	2020-2021	2021-2022	Proposed 2022-2023
Budget Summary			
General Support	748,461	768,106	812,604
Instruction	1,911,110	1,915,008	1,956,402
Pupil Transportation	143,864	176,279	133,275
Undistributed	1,577,429	1,748,627	1,832,407
General Fund Budget Total	4,380,864	4,608,020	4,734,688
Projected Revenues			
State Aid	484,000	484,000	494,000
BOCES	55,000	55,000	65,000
Interest on Deposits	15,000	1,500	550
Miscellaneous	12,600	18,600	16,850
Total External Revenues	566,600	559,100	576,400
Appropriated Fund Balance	725,264	813,920	866,388
Total Revenues & Appropriated Fund Balance	1,291,864	1,373,020	1,442,788
Planned Balance	285,000	285,000	285,000
Tax Levy Summary			
General Fund Appropriation	4,380,864	4,608,020	4,734,688
Less Projected Revenues & Approp. Fund Bal.	1,291,864	1,373,020	1,442,788
Tax Levy Summary	3,089,000	3,235,000	3,291,900
Tax Rate Summary-Long Lake (Per $1,000 A/V)	$5.1061	$5.3548	$5.4490

Tentative, April 2022

TAX RATE PROJECTION
SCHOOL YEAR 2022-2023

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 2022-2023 are estimated below.

	ARIETTA	LONG LAKE
Taxable assessed value:	$26,569,118	$577,565,740
Total district value:	$604,134,858	
Proportion of district value:	4.3979%	95.6021%
School tax levy:	$3,291,900	
Levy Apportioned by Municipality:	$144,774.47	$3,147,125.53
Tax rate per $1,000 of assessed value 2022-2023:	$ 5.4490	$ 5.4490

Tax Rate Comparison:

2021-2022	$5.354765	$5.354765
2020-2021	5.106079	5.106079
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

(Tentative, April 2022)

BUDGETARY COMPONENTS SY 2022-2023

Functional Area	SBM Code	Current Total	Proposed Total	Admin. Current	Admin. Proposed	Program Current	Program Proposed	Capital Current	Capital Proposed
Board of Education	1099.0	29,601	23,583	29,601	23,583				
Central Administration	1299.0	150,362	158,980	150,362	158,980				
Finance	1399.0	167,984	137,058	167,984	137,058				
Legal Services	1420.0	14,000	14,000	14,000	14,000				
Personnel	1430.0	1,950	1,957	1,950	1,957				
Public Information	1480.0	1,000	1,400	1,000	1,400				
Operation of Plant	1620.0	311,833	331,095					311,833	331,095
Maintenance of Plant	1621.0	35,401	43,356					35,401	43,356
Other Central Services	1699.0	31,825	66,825	31,825	66,825				
Judgments & Claims	1930.4								
Other Special Items	1998.0	24,150	34,350	24,150	34,350				
Supervision Regular School	2020.0	25,000	25,000	25,000	25,000				
Instruction(net of Supervision)	2999.0	1,890,008	1,931,402			1,890,008	1,931,402		
Purchase of Buses	5510.21								
Other Dist. Transportation	5510.0	176,279	133,275	17,729	13,000	158,550	120,275		
Contractual Transportation	5540.0								
Employee Benefits	9098.0	1,393,046	1,427,811	196,909	234,780	1,005,504	996,169	190,633	196,862
Debt Service	9898.0	243,150	255,600					243,150	255,600
Other Transfers	9951.0	112,431	148,996			112,431	148,996		
Transfer to Capital	9950.9								
TOTAL		4,608,020	4,734,688	660,510	710,933	3,166,493	3,196,842	781,017	826,913

Total Assessed Value 633,992,392

Equalized Total Assessed Value 633,992,392

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)	16	4,732,300	0.75
13500	TOWN - GENERALLY	RPTL 406(1)	25	7,461,321	1.18
13800	SCHOOL DISTRICT	RPTL 408	1	7,144,250	1.13
19950	MUNICIPAL RAILROAD	RPTL 456	4	452,000	0.07
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	4	1,917,200	0.30
25120	NONPROF CORP - EDUCL(CONST PRC	RPTL 420-a	2	1,874,700	0.30
25230	NONPROF CORP - MORAL/MENTAL IM	RPTL 420-a	2	3,243,700	0.51
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	38	1,008,449	0.16
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	24	1,006,188	0.16
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	9	513,685	0.08
41400	CLERGY	RPTL 460	1	1,500	0.00
41806	PERSONS AGE 65 OR OVER	RPTL 467	28	2,536,330	0.40
41834	ENHANCED STAR	RPTL 425	69	4,640,610	0.73
41854	BASIC STAR 1999-2000	RPTL 425	91	2,730,000	0.43
47450	FOREST/REF LAND - FISHER ACT	RPTL 480	11	5,507,233	0.87
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	24	15,432,388	2.43
49500	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	6	10,817	0.00
50000	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	1	312,500	0.05
Total Exemptions Exclusive of System Exemptions:			**357**	**61,182,471**	**9.65**
Total System Exemptions:			**1**	**312,500**	**0.05**
Totals:			**358**	**61,494,971**	**9.70**

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: _____

2022-23 Property Tax Report Card

200101 - LONG LAKE CSD

Contact Person:	Noelle J. Short, Superintendent
Telephone Number:	518-624-2221

	Budgeted 2021-22 (A)	Proposed Budget 2022-23 (B)
Total Budgeted Amount, not Including Separate Propositions	4,608,020	4,734,688
A. Proposed Tax Levy to Support the Total Budgeted Amount [1]	3,235,000	3,291,900
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)	3,235,000	3,291,900
F. Permissible Exclusions to the School Tax Levy Limit	215,984	210,528
G. School Tax Levy Limit , Excluding Levy for Permissible Exclusions [3]	3,019,808	3,081,376
H. Total Proposed School Year Tax Levy, Excluding Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	3,019,016	3,081,372
I. Difference: (G - H); (negative value requires 60.0% voter approval) [2]	792	4
Public School Enrollment	66	59
Consumer Price Index	1.23%	4.70%

[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, include any carryover from 2021-22 and exclude 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	295,990	263,016
Assigned Appropriated Fund Balance	813,920	866,388
Adjusted Unrestricted Fund Balance	300,737	144,265
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	6.53%	3.05%

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
Capital	Capital Reserve	To pay the cost of any object or purpose for which bonds may be issued.	39,273	39,300	
Capital	Capital Reserve - Bus Purchase	To pay the cost of any school bus for which bonds may be issued.	56,243	56,250	
Repair	Repair Reserve	To pay the cost of repairs to capital improvements or equipment.	53,577	53,600	
Workers' Compensation		To pay for Workers Compensation and benefits.			
Unemployment Insurance		To pay the cost of reimbursement to the State Unemployment Insurance Fund.			
Reserve for Tax Reduction		For the gradual use of the proceeds of the sale of school district 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	Reserve for Tax Certiorari	To establish a reserve fund for tax certiorari settlements	9,998	10,000	
Reserve for Insurance Recoveries		To account for unexpended proceeds of insurance recoveries at the fiscal year end.			
EBALR – Employee Benefit Accrued Liability	Employee Benefit & Accrued Liability Reserve	For the payment of accrued 'employee benefits' due to employees upon termination of service.	33,100	23,866	Used for Retirement Obligations
Retirement Contribution	Retirement Contribution Reserve	To fund employer retirement contributions to the State and Local Employees' Retirement System	80,000	80,000	
Other Reserve					