



Long Lake
CENTRAL SCHOOL DISTRICT

**SCHOOL BUDGET
2018-2019**

Voting is in the Cafeteria

Tuesday, May 15, 2018

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

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 \$135,000 or more. The Long Lake Central School District Superintendent's estimated compensation data for school year 2018-2019 is shown below.

Salary	\$102,000
Employer Retirement @ 10.63%	10,843
Health, Vision, Dental & Life Insurance	13,090
Employer Social Security @ 7.65%	7,804
Disability	198
Workers Compensation Insurance	429
Technology Reimbursement	1,200
Professional Membership Fees	<u>1,975</u>
Total Annual Compensation	\$137,539

**LONG LAKE CENTRAL SCHOOL
GENERAL FUND BUDGET
SCHOOL YEAR 2018-2019**

GENERAL SUPPORT

<u>Code</u>		<u>Adopted 2017-18</u>	<u>Proposed 2018-19</u>
	<u>Board of Education</u>		
1010.4	Contractual	10,700	10,720
1010.45	Materials and Supplies	1,500	2,500
1010.49	BOCES	8,555	9,000
1040.16	District Clerk – Salary	2,217	2,217
1040.4	District Clerk – Contractual	<u>3,500</u>	<u>3,000</u>
	Total	26,472	27,437

Includes funds for board conferences and retreats, supplies and material, board support and recognition, character education, 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	121,901	112,282
1240.2	Equipment	3,100	1,500
1240.4	Contractual	12,975	14,430
1240.45	Supplies	<u>2,500</u>	<u>2,500</u>
	Total	140,476	130,712

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.

<u>Code</u>		Adopted 2017-18	Proposed 2018-19
	<u>Finance</u>		
1310.16	Business Administration – Salaries	72,400	74,557
1310.49	BOCES Financial Services	27,000	27,500
1320.16	Auditing – Salary	1,037	518
1320.4	Auditing – Contractual	8,500	8,600
1325.16	Treasurer – Salary	19,230	19,791
1325.4...	Treasurer – Contractual & Supplies	250	250
1330.16	Tax Collector's Salary	3,824	3,824
1330.4	Contractual – Tax Roll	1,300	1,500
1330.45	Materials and Supplies	<u>100</u>	<u>100</u>
	Total	133,641	136,640

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	1,800	1,950
1480.4...	Public Information	<u>21,200</u>	<u>21,200</u>
	Total	37,000	37,150

Includes outside legal services, Public Information and Webmaster Services, and BOCES personnel recruitment.

<u>Code</u>		<u>Adopted 2017-18</u>	<u>Proposed 2018-19</u>
	<u>Central Services</u>		
1620.16	Salaries	86,429	90,396
1620.2	Equipment	1,200	1,200
1620.4	Contractual	58,650	61,500
1620.4...	Fuel and Utilities	116,100	113,100
1620.45	Materials and Supplies	17,800	20,000
1620.49	BOCES Central Services	1,000	1,000
1621.16	Maintenance Salaries	13,173	13,759
1621.4	Contractual	14,000	17,500
1670.4...	Central Printing & Mailing	4,700	4,700
1670.49	BOCES Printing	2,000	2,000
1680.49	BOCES Data Processing	<u>37,000</u>	<u>37,500</u>
	Total	352,052	362,655

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. Also included is refurbishing of a classroom heating unit.

	<u>Special Items</u>		
1910.4	Insurance	2,200	3,000
1920.4	School Association Dues	6,200	6,200
1981.49	BOCES – Administrative Charges	18,000	19,500
1983.49	BOCES- Capital Expenses	<u>2,600</u>	<u>2,650</u>
	Total	29,000	31,350

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

TOTAL GENERAL SUPPORT	718,641	725,944
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INSTRUCTIONAL

<u>Code</u>		<u>Adopted 2017-18</u>	<u>Proposed 2018-19</u>
	<u>Curriculum Development</u>		
2020.15	Supervision, Instructional	25,000	25,000
2070.15	Instructional Salaries	5,000	10,440
2070.49	BOCES In-Service Training/Instruction	<u>23,966</u>	<u>24,500</u>
	Total	53,966	59,940
	<u>Teaching</u>		
2110.12	Elementary Teaching Salaries	443,259	451,441
2110.13	High School Teaching Salaries	490,519	476,763
2110.14	Substitute Teacher Salaries	18,000	18,000
2110.16	Support Staff Salaries	23,627	24,336
2110.17	Payment in Lieu of Health Insurance	2,000	2,000
2110.2	Equipment	4,000	4,000
2110.4 ...	Contractual, Field Trips, Conferences	47,100	48,100
2110.45	Supplies, ACE Funds	31,719	28,151
2110.48	Textbooks	3,000	5,000
2110.49	BOCES	<u>11,000</u>	<u>11,000</u>
	Total	1,074,224	1,068,791

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. Additional risers and several new musical instruments are budgeted also.

<u>Code</u>		<u>Adopted 2017-18</u>	<u>Proposed 2018-19</u>
	<u>Program for Students with Disabilities</u>		
2250.15	Salaries	90,715	83,969
2250.40	Contractual	3,400	3,800
2250.45..	Supplies	1,220	610
2250.47	Special Tuition	2,500	2,500
2250.49	BOCES Special Education Services	65,000	85,000
2280.49	BOCES Occupational Education	<u>29,914</u>	<u>30,000</u>
	Total	192,749	205,879

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.

	<u>Special Schools</u>		
2330.15	Adult Education	11,280	12,407
2330.151	Special Schools Salaries	18,040	18,720
2330.4...	Special Schools Contractual/Supplies	<u>4,000</u>	<u>4,197</u>
	Total	33,320	35,324

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

	<u>School Library & Audiovisual</u>		
2610.15	Librarian Salary	54,252	55,808
2610.45	Library Supplies	900	900
2610.46	Library Volumes	<u>7,485</u>	<u>7,400</u>
	Total	62,637	64,108

Funding of the school library.

<u>Code</u>		<u>Adopted 2017-18</u>	<u>Proposed 2018-19</u>
	<u>Computer Assisted Instruction</u>		
2630.22	Computer Hardware	21,000	21,000
2630.4...	Computer Software & Supplies	7,500	8,000
2630.49	BOCES Technician & Internet	<u>69,000</u>	<u>70,200</u>
	Total	97,500	99,200

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	57,191	58,135
2810.45	Supplies/Testing Materials	<u>1,733</u>	<u>2,414</u>
	Total	58,924	60,549

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

	<u>Health</u>		
2815.16	Support Staff Salaries	25,512	30,380
2815.4	Contractual	6,500	6,800
2815.45	Supplies	3,300	1,828
2820.15	School Psychologist	40,000	40,000
2820.45	Psychologist Supplies	1,500	1,150
2825.40	Social Work Contractual	<u>6,000</u>	<u>6,000</u>
	Total	82,812	86,158

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 that is shared with a neighboring school.

<u>Code</u>		<u>Adopted 2017-18</u>	<u>Proposed 2018-19</u>
	<u>Co-Curricular Activities</u>		
2850.15	Salaries	20,771	21,394
2850.45	Materials & Supplies	<u>1,000</u>	<u>1,000</u>
	Total	21,771	22,394

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	25,000	20,000
2855.2	Equipment	2,500	10,000
2855.4	Contractual	5,500	10,500
2855.45	Supplies	3,500	3,000
2855.49	BOCES	<u>500</u>	<u>500</u>
	Total	37,000	44,000

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 new gym scoreboard and soccer goals.

TOTAL INSTRUCTIONAL	1,719,403	1,750,843
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TRANSPORTATION

	<u>Pupil Transportation</u>		
5510.16	Salaries	74,282	78,399
5510.4	Contractual	12,000	14,000
5510.45...	Supplies/Fuel	41,250	41,500
5510.49	BOCES Bus Driver Training, Testing	<u>1,300</u>	<u>1,300</u>

TOTAL PUPIL TRANSPORTATION	128,832	135,199
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Bus driver salaries, maintenance and repair of all buses, vehicle gas and diesel and vehicle insurance.

UNDISTRIBUTED

<u>Code</u>		<u>Adopted</u> <u>2017-18</u>	<u>Proposed</u> <u>2018-19</u>
	<u>Employee Benefits</u>		
9010.8	State Retirement (ERS)	55,000	56,000
9020.8	Teachers Retirement (TRS)	135,000	145,000
9030.8..	Social Security	130,751	130,741
9040.8	Workers' Compensation	14,000	13,000
9050.8	Unemployment Insurance	20,000	20,000
9055.8	Disability Insurance	4,000	4,000
9060.8	Hospital, Medical & Dental Insurance	<u>965,437</u>	<u>984,540</u>
	Total	1,324,188	1,353,281

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>99,178</u>	<u>102,605</u>
	Total	99,178	102,605
	TOTAL UNDISTRIBUTED	<u>1,423,366</u>	<u>1,455,886</u>

GENERAL FUND BUDGET TOTAL	3,990,242	4,067,872
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BUDGET SPREADSHEET

			Proposed
	2016-2017	2017-2018	2018-2019
Budget Summary			
General Support	711,708	718,641	725,944
Instruction	1,645,253	1,719,403	1,750,843
Pupil Transportation	127,985	128,832	135,199
Undistributed	<u>1,409,797</u>	<u>1,423,366</u>	<u>1,455,886</u>
General Fund Budget Total	3,894,743	3,990,242	4,067,872
 Projected Revenues			
State Aid	472,912	474,500	479,000
BOCES	42,712	55,000	59,000
Interest on Deposits	400	400	400
Miscellaneous	<u>6,600</u>	<u>6,400</u>	<u>7,300</u>
Total External Revenues	522,624	536,300	545,700
Appropriated Fund Balance	625,558	664,942	673,172
 Total Revenues & Appropriated Fund Balance	1,148,182	1,201,242	1,218,872
Appropriated Planned Balance	285,000	285,000	285,000
 Tax Levy Summary			
General Fund Appropriation	3,894,743	3,990,242	4,067,872
Less Projected Revenues & Approp. Fund Bal.	<u>1,148,182</u>	<u>1,201,242</u>	<u>1,218,872</u>
Tax Levy Summary	2,746,561	2,789,000	2,849,000
 Tax Rate Summary-Long Lake	 \$4.4486	 \$4.5729	 \$4.6713
(Per \$1,000 A/V)			
Tentative, April 2018			

TAX RATE PROJECTION

SCHOOL YEAR 2018-2019

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 2018-2019 are estimated below.

	ARIETTA	LONG LAKE
Taxable assessed value:	\$29,002,740	\$580,886,384
Total district value:	\$609,889,124	
Proportion of district value:	4.7554%	95.2446%
School tax levy:	\$2,849,000	
Levy Apportioned by Municipality	\$135,481.35	\$2,713,518.65
Tax rate per \$1,000 of assessed value 2018-2019:	\$ 4.671329	\$ 4.671341

Tax Rate Comparison:

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 2018)

BUDGETARY COMPONENTS SY 2018-2019

[illegible]

Equalized Total Assessed Value 634,909,658

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	4,775,300	0.75
13500	TOWN - GENERALLY	RPTL 406(1)	25	7,251,575	1.14
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	5	2,229,700	0.35
25120	NONPROF CORP - EDUCL(CONST PRC	RPTL 420-a	2	1,874,700	0.30
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	42	1,090,283	0.17
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	26	1,082,263	0.17
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	38	3,277,862	0.52
41834	ENHANCED STAR	RPTL 425	90	5,488,603	0.86
41854	BASIC STAR 1999-2000	RPTL 425	113	3,390,000	0.53
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	2.12
49500	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	2	3,726	0.00
Total Exemptions Exclusive of System Exemptions:			412	63,738,776	10.04
Total System Exemptions:			0	0	0.00
Totals:			412	63,738,776	10.04

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: _____

2018-19 Property Tax Report Card

200701 - LONG LAKE CSD

Contact Person: Ms. Noelle J. Short

Telephone Number: 518-624-2221

	Budgeted 2017-18 (A)	Proposed Budget 2018-19 (B)
Total Budgeted Amount, not Including Separate Propositions	3,990,242	4,067,872
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	2,788,942	2,849,000
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)	2,788,942	2,849,000
F. Permissible Exclusions to the School Tax Levy Limit	0	0
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	2,789,143	2,849,189
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	2,788,942	2,849,000
I. Difference: (G - H); (negative value requires 60.0% voter approval) ²	201	189
Public School Enrollment	61	61
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	718,312	632,950
Assigned Appropriated Fund Balance	949,942	958,172
Adjusted Unrestricted Fund Balance	224,574	162,714
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	5.63%	4.00%

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 2018-2019 School Year
Capital	Capital Reserve	To pay the cost of any object or purpose for which bonds may be issued.	332,974	333,000	Usage for a potential capital project if approved by voters.
Capital	Capital Reserve - Bus Purchase	To pay the cost of any bus for which bonds may be issued.	115,273	115,300	If approved by the voters May 2018, this fund will be used to purchase a new school bus.
Repair	Repair Reserve	To pay the cost of repairs to capital improvements or equipment.	51,859	51,900	
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	Insurance Reserve	To pay liability, casualty, and other types of uninsured losses.	20,000	20,000	
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	32,729	32,750	
Reserve for Insurance Recoveries		To account for unexpended proceeds of insurance recoveries at the fiscal year end.			
Employee Benefit Accrued Liability		For the payment of accrued 'employee benefits' due to employees upon termination of service.			
Retirement Contribution	Retirement Contribution Reserve	To fund employer retirement contributions to the State and Local Employees' Retirement System	80,000	80,000	
Reserve for Uncollected Taxes		For unpaid taxes due certain city school districts not reimbursed by their city/county until the following fiscal year.			
Other Reserve					