

LaFargeville Central School

MAY 2018

PUBLIC BUDGET DOCUMENT

Voters to consider 2018-19 budget May 15

LaFargeville Central School will have 3 propositions on its ballot on May 15th.

The first proposition will be the 2018-2019 proposed school budget. The LaFargeville Board of Education adopted a \$11,440,900 budget proposal for the 2018-2019 school year at its regular meeting in April; that is an increase of 2.69% or \$299,992 over the 2017-2018 budget. The proposed budget maintains all current academic programs, as well as, Arts and Athletics. The fiscal plan also provides for a \$100,000 capital project for a public address system renovation for which State approval was recently received. The proposed budget carries a 2.22 percent tax levy increase, which is below the allowable tax levy cap of 3.24 percent, so budget approval requires a simple majority vote of 50 percent plus one. If the assessed values of the Town remain constant, it would mean a 20 cent increase per thousand of assessed value on the equalization rate of 100%. However, the addition of new commercial business along with residential building should positively affect the tax base. The existing STAR exemption programs (basic and enhanced for Senior Citizens) will remain in place. LCS does not have any control of the exemption amounts; they are set by the State.

The second proposition is for the Board seat. Board members at LaFargeville serve 5 year terms; the member whose term will expire on June 30th is Matthew Timerman. Mr. Timerman is running for another term. There were no other petitions filed for nominations.

The third proposition is a proposal to increase the maximum amount allowed to be saved in the District's current capital reserve fund. Increasing the capital reserve from \$1,000,000 to \$3,000,000 will allow for savings to offset future capital projects.

Proposed Budget Highlights

Total Budget.....	\$11,440,900
Dollar Increase in Budget.....	\$299,992
Percentage Increase in Budget.....	2.69%
Tax Levy.....	\$3,991,652
Dollar Increase in Levy.....	\$86,822
Percentage Increase in Levy.....	2.22%

Voting will take place on May 15th, in the school cafeteria, from 1:00-9:00 p.m.

Mark your calendar

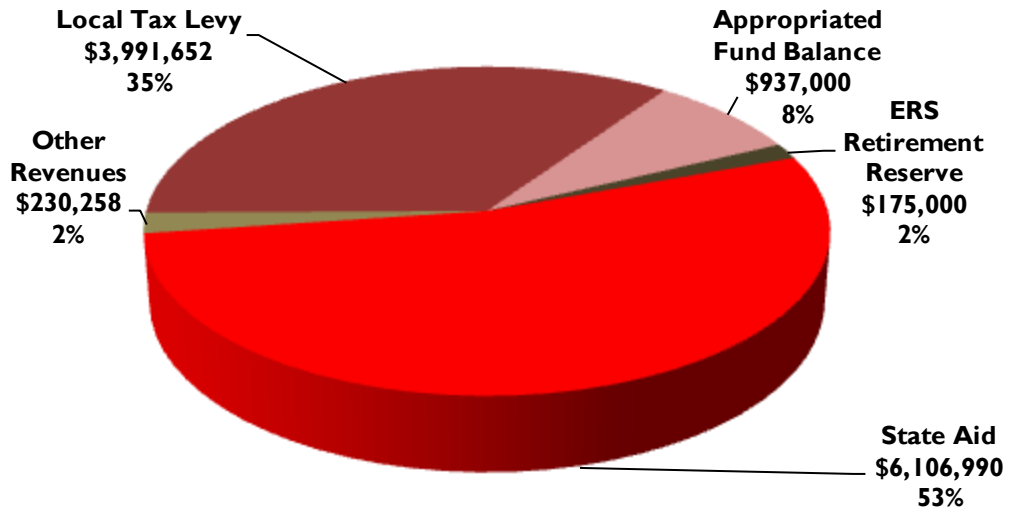
Vote May 15th

1 p.m. - 9 p.m.
District Cafeteria

- 2018-19 School Budget
- Capital Reserve Proposition
- One Seat on the Board of Education

Absentee ballots are available at the district office by calling the district clerk at 658-2241

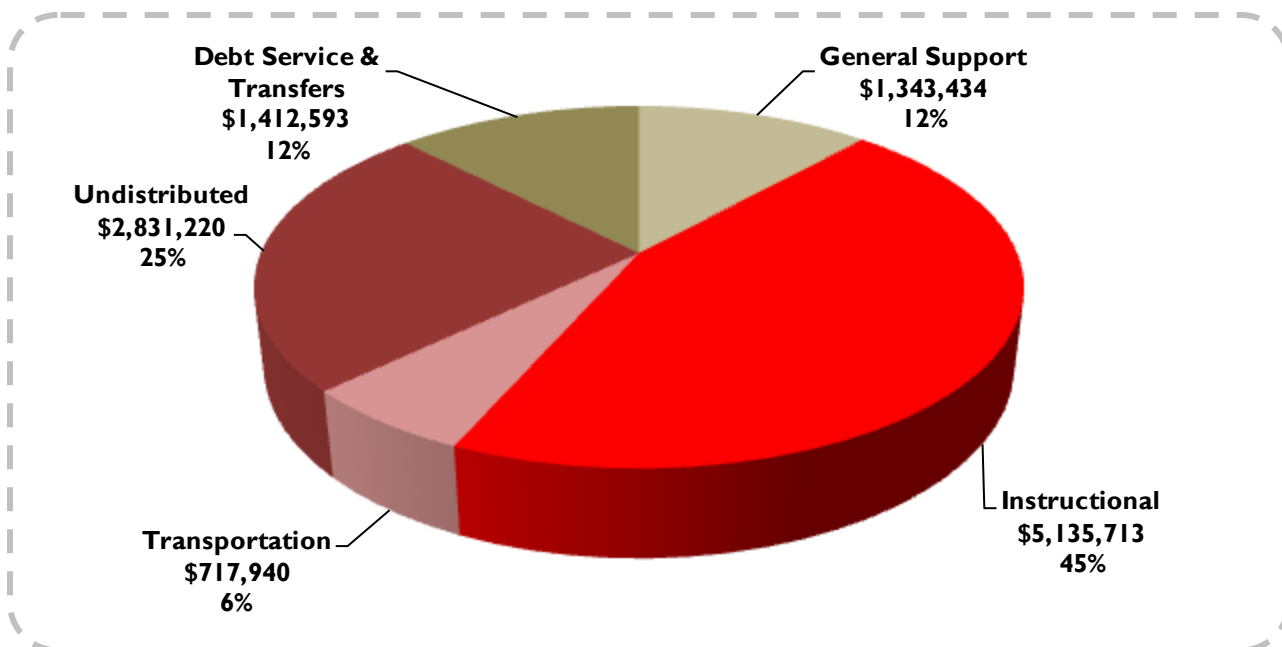
Where does the money come from?



<u>GENERAL FUND REVENUES</u>	<u>BUDGET</u> <u>2016-2017</u>	<u>BUDGET</u> <u>2017-2018</u>	<u>PROPOSED</u> <u>2018-2019</u>
STATE AID			
Foundation Aid	\$4,009,230	\$4,143,540	\$4,363,876
Gap Elimination Adjustment	0	0	0
Building and Incentive Aid	960,510	951,646	1,008,742
Transportation Aid	397,573	398,079	355,421
Excess Cost Aid	17,247	17,074	21,513
Software/Hardware/Library/Textbook	47,315	45,805	49,731
BOCES Aid	<u>260,576</u>	<u>287,982</u>	<u>307,707</u>
TOTAL STATE AID	\$5,692,451	\$5,844,126	\$6,106,990
MISCELLANEOUS: Other Income	\$124,000	\$127,025	\$124,025
Interest on Deposits	8,000	6,000	6,806
Medicaid Reimbursements	40,000	30,000	25,000
Reserve for Retirement	175,000	175,000	175,000
Shared Fuel Depot	74,427	74,427	74,427
Transfer from Debt Service Fund	4,464	0	0
BALANCE: Anticipated Available Funds	995,000	979,500	937,000
LOCAL TAXES	3,840,638	3,904,830	3,991,652
TOTAL GENERAL FUND REVENUES	\$10,953,980	\$11,140,908	\$11,440,900

	<u>BUDGET</u> <u>2016-2017</u>	<u>BUDGET</u> <u>2017-2018</u>	<u>PROPOSED</u> <u>2018-2019</u>
<u>GENERAL FUND EXPENDITURES</u>			
Board of Education	\$9,823	\$18,342	\$13,857
Central Administration	125,909	129,870	139,236
Finance & Staff	244,037	261,683	266,989
Central Services	797,216	796,193	773,095
Special Items	<u>139,693</u>	<u>144,122</u>	<u>150,257</u>
TOTAL GENERAL SUPPORT	\$1,316,678	\$1,350,210	\$1,343,434
Instruction Admin. & Improvement	\$199,804	\$206,453	\$230,099
Teaching - Regular School	2,850,596	2,861,205	2,909,704
Teaching - Special Programs	971,848	916,236	1,028,029
Teaching - Summer School	0	10,000	10,000
Occupational/Vocational Ed.	382,272	382,272	352,272
Instructional Support – Library & IT	152,309	150,653	160,260
Pupil Personnel - Guidance, Nurse, Psychologist, Attendance	201,274	248,418	285,490
Pupil Services - Band, Vocal	42,230	43,963	45,228
Pupil Services - Athletic	<u>102,274</u>	<u>128,851</u>	<u>114,631</u>
TOTAL INSTRUCTION	\$4,902,607	\$4,948,051	\$5,135,713
TOTAL PUPIL TRANSPORTATION	\$610,211	\$606,704	\$717,940
Employee Benefits	\$2,794,627	\$2,796,438	\$2,831,220
Debt Service and Interfund Transfers	<u>1,329,857</u>	<u>1,439,505</u>	<u>1,412,593</u>
TOTAL UNDISTRIBUTED	\$4,124,484	\$4,235,943	\$4,243,813
TOTAL GENERAL FUND EXPENDITURES	\$10,953,980	\$11,140,908	\$11,440,900

Where does the money go?



Proposed Line Item Budget

<u>Account Code</u>	<u>Account Title</u>	<u>Increase/Decrease</u>	<u>2017-2018 BUDGET</u>	<u>2018-2019 PROPOSED</u>
<u>Board of Education</u>				
A 1010.4	Board Expenses	(\$4,439)	\$12,865	\$8,426
A 1040.16	District Clerk Salary	0	2,500	2,500
A 1040.4	District Clerk Contractual	504	802	1,306
A 1040.45	District Clerk Supplies	0	875	875
A 1060.4	Legal Notices	-550	1,300	750
TOTAL Board of Education		(\$4,485)	\$18,342	\$13,857
<u>Central Administration</u>				
A 1240.15	Salaries	\$9,580	\$123,820	\$133,400
A 1240.4	Conference(s)/Membership(s)	-214	5,800	5,586
A 1240.45	Materials & Supplies	0	250	250
TOTAL Central Administration		\$9,366	\$129,870	\$139,236
<u>Finance</u>				
A 1310.16	Business Office Salaries	\$2,254	\$167,621	\$169,875
A 1310.4	Business Office Other Expense	3,568	1,550	5,118
A 1310.45	Business Office Supplies	0	1,000	1,000
A 1310.49	BOCES Services	265	20,615	20,880
A 1320.16	Internal Claims Auditor Salary	0	1,440	1,440
A 1320.4	Auditing Services	(4,368)	19,068	14,700
A 1325.16	District Treasurer Salary	0	2,500	2,500
A 1325.4	District Treasurer Other Expense	547	1,533	2,080
A 1325.45	District Treasurer Supplies	0	500	500
A 1330.16	Tax Collector's Salary	0	2,500	2,500
A 1330.4	Tax Collector's Other Expense	3	6,466	6,469
A 1330.45	Tax Collector's Supplies	0	470	470
A 1345.49	BOCES Purchasing	215	3,268	3,483
A 1420.4	School Attorney	0	10,000	10,000
A 1430.16	Substitute Caller	180	3,946	4,126
A 1430.40	Recruitment Advertising	2,300	0	2,300
A 1430.45	Substitute Supplies	100	0	100
A 1430.49	BOCES Employee(r) Relations	180	17,339	17,519
A 1460.4	Records Management	0	250	250
A 1480.49	BOCES Public Information Svc	62	1,617	1,679
TOTAL Finance		\$5,306	\$261,683	\$266,989

Proposed Line Item Budget

<u>Account Code</u>	<u>Account Title</u>	<u>Increase/Decrease</u>	<u>2017-2018 BUDGET</u>	<u>2018-2019 PROPOSED</u>
<u>Central Services</u>				
A 1620.16	Custodial Salaries	\$9,857	\$251,155	\$261,012
A 1620.2	Equipment	(7,000)	7,000	0
A 1620.4	Operation of Plant	(26,316)	398,365	372,049
A 1620.45	Custodial Supplies	226	43,850	43,850
A 1620.49	Health and Safety Coordinator	0	10,380	10,606
A 1621.4	Maintenance Other Expense	0	3,100	3,100
A 1621.45	Maintenance Supplies	500	12,325	12,825
A 1670.4	Postage, Mailing for School	(49)	12,420	12,371
A 1670.45	Mailing Materials & Supplies	580	0	580
A 1680.49	BOCES Data Processing	(896)	57,598	56,702
TOTAL Central Services		(\$23,098)	\$796,193	\$773,095
<u>Special Items</u>				
A 1910.4	Unallocated Insurance	\$0	\$30,990	\$30,990
A 1920.4	School Association Dues	225	5,585	5,810
A 1964.4	Refund of Property Taxes	0	5,000	5,000
A 1981.49	BOCES, Admin. & Capital	5,910	102,547	108,457
TOTAL Special Items		\$6,135	\$144,122	\$150,257
TOTAL GENERAL SUPPORT		(\$6,776)	\$1,350,210	\$1,343,434

Proposed Line Item Budget

INSTRUCTIONAL

<u>Account Code</u>	<u>Account Title</u>	<u>Increase/Decrease</u>	<u>2017-2018 BUDGET</u>	<u>2018-2019 PROPOSED</u>
<u>Instruction</u>				
A 2010.15	Instructional Salaries	\$0	\$2,982	\$2,982
A 2020.15	Building Principal	12,172	73,278	85,450
A 2020.15	Elementary Principal	8,520	54,430	62,950
A 2020.16	Non-instructional Salaries	1,670	40,266	41,936
A 2020.4	Conference(s)/Membership(s)	0	2,800	2,800
A 2020.45	Materials and Supplies	0	610	610
A 2070.45	In-service Materials and Supplies	0	1,500	1,500
A 2070.49	BOCES Services	1,284	30,587	31,871
TOTAL Instruction		\$23,646	\$206,453	\$230,099

Teaching - Regular School

A 2110.12	Salaries K-6	\$38,351	\$1,140,734	\$1,179,085
A 2110.13	Salaries 7-12	26,883	1,286,909	1,313,792
A 2110.131	Tutoring	0	16,010	16,010
A 2110.14	Substitute Teachers	(1,620)	64,800	63,180
A 2110.16	Teacher Aides	(570)	145,737	145,167
A 2110.4	Dues/Distance Learning	(200)	8,200	8,000
A 2110.45	Supplies/Copier paper	3,023	50,142	53,165
A 2110.48	Textbooks K-12	2,039	29,649	31,688
A 2110.49	BOCES Services	(19,407)	119,024	99,617
TOTAL Teaching - Regular School		\$48,499	\$2,861,205	\$2,909,704

Teaching - Special Programs

A 2250.15	Special Ed. – Instructional	\$16,598	\$330,274	\$346,872
A 2250.16	Special Ed. – Non-instructional	13,994	118,435	132,429
A 2250.40	Special Ed. Contractual	0	10,685	10,685
A 2250.45	Special Ed. Material & Supplies	1,278	2,922	4,200
A 2250.49	BOCES Services	79,923	453,920	533,843
TOTAL Teaching - Special Programs		\$111,793	\$916,236	\$1,028,029

Occupational/Vocational Ed.

A 2280.49	BOCES Vocational Services	(\$30,000)	\$382,272	\$352,272
TOTAL Occupational/Vocational Ed.		(\$30,000)	\$382,272	\$352,272

Proposed Line Item Budget

<u>Account Code</u>	<u>Account Title</u>	<u>Increase/Decrease</u>	<u>2017-2018 BUDGET</u>	<u>2018-2019 PROPOSED</u>
Teaching - Summer School				
A 2330.15	Instructional Salaries	\$0	\$10,000	\$10,000
TOTAL Teaching—Summer School		\$0	\$10,000	\$10,000
Instructional Support				
A 2610.15	Library Instructional	\$1,880	\$63,244	\$65,124
A 2610.16	Library Non-instructional	585	14,168	14,753
A 2610.4	Library Contractual	150	1,600	1,750
A 2610.45	Library Supplies	541	3,856	3,315
A 2610.46	State Aided Library Materials	250	3,206	3,456
A 2610.49	BOCES Services	486	11,097	11,583
A 2630.2	State Aided Computer Hardware	742	5,561	6,303
A 2630.45	Computer Materials & Supplies	1,000	2,500	3,500
A 2630.46	State Aided Computer Software	599	7,685	8,284
A 2630.49	BOCES Services	4,456	37,736	42,192
TOTAL Instructional Support		\$9,607	\$150,653	\$160,260
Pupil Personnel				
A 2805.49	Attendance	\$136	\$2,989	\$3,125
A 2810.15	Guidance Salaries	2,268	84,568	86,836
A 2810.16	Non-instructional Salaries	1,136	18,246	19,382
A 2810.4	Contractual Expense	(70)	1,253	1,183
A 2810.45	Guidance Material & Supplies	(100)	1,695	1,595
A 2810.49	BOCES Services	596	8,594	9,190
A 2815.16	Nurse's Salary	1,318	40,221	41,539
A 2815.4	Health Service	0	12,100	12,100
A 2815.45	Health Services Material & Supplies	300	1,175	1,475
A 2820.15	School Psychologist	888	30,957	31,845
A 2820.40	Contractual—School Wellness Counselor	30,200	45,470	75,670
A 2820.45	Psychologist Material & Supplies	400	1,150	1,550
TOTAL Pupil Personnel		\$37,072	\$248,418	\$285,490
Co-Curriculum				
A 2850.15	Marching Band/Advisors	\$939	\$28,406	\$29,345
A 2850.16	Chaperones	24	1,608	1,632
A 2850.4	Contractual Expense; band/vocal	(104)	6,852	6,748
A 2850.450	Band Supplies	403	6,250	6,653
A 2850.451	Vocal Supplies	0	450	450
A 2850.49	BOCES Cooperative Music	3	397	400
TOTAL Co-Curriculum		\$1,265	\$43,963	\$45,228

Proposed Line Item Budget

<u>Account Code</u>	<u>Account Title</u>	<u>Increase/ Decrease</u>	<u>2017-2018 BUDGET</u>	<u>2018-2019 PROPOSED</u>
<u>Interscholastic</u>				
A 2855.15	Coaching Salaries	\$756	\$50,435	\$51,191
A 2855.16	Chaperones	96	16,512	16,608
A 2855.2	Equipment	(12,000)	12,000	0
A 2855.4	Contractual Expense	1,592	30,307	31,899
A 2855.45	Supplies – Boys	(1,148)	5,298	4,150
A 2855.451	Supplies – Girls	(141)	4,241	4,100
A 2855.452	Uniforms	(5,000)	5,000	0
A 2855.49	BOCES – Schedule Galaxy/Assignors	1,625	5,058	6,683
TOTAL Interscholastic		(\$14,220)	\$128,851	\$114,631
TOTAL INSTRUCTION		\$187,662	\$4,948,051	\$5,135,713

TRANSPORTATION

Transportation

A 5510.16	Salaries	(\$4,942)	\$274,105	\$269,163
A 5510.166	Bus Aide	7,000	0	7,000
A 5510.2	Bus Purchase	111,852	0	111,852
A 5510.4	Contractual Expenses	(726)	44,314	43,588
A 5510.45	Supplies, Diesel Fuel & Gas	-8,500	224,100	215,600
A 5510.49	BOCES-Bus Driver Training	10,076	2,721	12,797
TOTAL Transportation		\$114,760	\$545,240	\$660,000

Garage Building

A 5530.16	Snow Plowing	\$0	\$3,977	\$3,977
A 5530.4	Operation of Garage	(632)	50,987	50,355
A 5530.45	Supplies	(700)	6,500	5,800
TOTAL Garage Building		(\$1,332)	\$61,464	\$60,132
TOTAL TRANSPORTATION		\$113,428	\$606,704	\$720,132

Proposed Line Item Budget

<u>Account Code</u>	<u>Account Title</u>	<u>Increase/Decrease</u>	<u>2017-2018 BUDGET</u>	<u>2018-2019 PROPOSED</u>
UNDISTRIBUTED EXPENDITURES				
<u>Employee Benefits</u>				
A 9010.8	Employees' Retirement	\$0	\$175,000	\$175,000
A 9020.8	Teachers' Retirement	0	382,000	382,000
A 9030.8	Social Security	10,780	307,220	318,000
A 9040.8	Workers' Compensation	1,922	38,609	40,531
A 9050.8	Unemployment Insurance	0	0	0
A 9055.8	Disability Insurance	0	2,500	2,500
A 9060.8	Health Insurance	0	1,781,225	1,781,225
A 9060.801	Dental Insurance	0	19,128	19,128
A 9089.8	Medicare Reimbursements	19,714	86,756	106,470
A 9089.8	Flexible Spending Plan	0	4,000	4,000
A 9089.8	Employee Assistance Program	2,366	0	2,366
TOTAL Employee Benefits		\$34,782	\$2,796,438	\$2,831,220
<u>Debt Service and Interfund Transfers</u>				
A 9711.6	Serial Bonds – Principal (Construction)	\$40,000	725,000	765,000
A 9711.7	Serial Bonds – Interest (Construction)	(46,150)	345,250	299,100
A 9712.6	Serial Bonds – Principal (Bus)	(7,564)	110,852	103,288
A 9712.7	Serial Bonds – Interest (Bus)	(390)	7,586	7,196
A 9789.6	EPC – Principal	2,118	72,780	74,898
A 9789.7	EPC – Interest	(2,118)	21,437	19,319
A 9901.9	Transfer to Special Aid Fund	0	1,600	1,600
A 9901.9	Transfer to School Lunch Fund	(15,000)	55,000	40,000
A 9950.9	Transfer to Capital Fund - Public Address System Renovation	0	100,000	100,000
TOTAL Debt Service and Transfers		(\$29,104)	\$1,439,505	\$1,410,401
TOTAL Undistributed		\$5,678	\$4,235,943	\$4,241,621

What is a “tax levy limit”?



Essentially, the tax levy limit tells a school district how much voter support it will need to pass a budget with its proposed tax levy. For school districts, the tax levy limit is the highest allowable tax levy (before exclusions) that a school district can propose as part of its annual budget and

need the approval of only a simple majority of voters (50 percent plus 1) to pass the budget. If a district proposes a budget with a tax levy amount (before exclusions) above this limit, it will need the approval of a supermajority of voters (60 percent) to pass the budget.

School districts are required to report their calculated tax levy limit to the state comptroller by March 1.

Candidate for Member of the Board of Education

In addition to the school tax levy vote there will be a school board election on the ballot. You will be voting on one seat for a five year term. There is one individual, Matthew Timerman, certified to run for a seat on the school board.

<i>Board Member</i>	<i>Term Expires</i>	<i>Years of Service</i>
Sheryl Wilson, President	2019	14
Mary Ford-Waterman	2022	6
Matthew Duffany	2020	3
Matthew Timerman	2018	8
Jada Walldroff	2021	7

Capital Reserve Proposition



Shall the Board of Education of the LaFargeville Central School District be authorized to increase the maximum allowable amount in the District’s 2012 reserve fund to \$3,000,000 from \$1,000,000, such increase to be funded from year -end budget surplus funds known as unassigned fund balance, as available, for the fiscal year ended June 30, 2018 and each fiscal year thereafter for the term of the reserve fund, (ii) transfers of excess monies from Board of Education designated reserves, (iii) amounts from budgetary appropriations from time to time, and (iv) New York State Aid received and made available by the Board of Education from time to time, all as permitted by law. The reserve fund will be available through June 30, 2022 and can be used for renovations and additions to District facilities.

School Board Candidate



Mr. Matthew Timerman and his family live on Orleans Cemetery Road, LaFargeville, in a house that has been in his family for over 100 years. Matthew graduated from LaFargeville Central School in 1992 and received his Bachelor's Degree from Cornell University. He and his wife, Mary, have three boys who attend LCS. Currently, Matthew works for the City of Watertown Fire Department and has worked there for over 20 years. His family and he own and operate LaFargeville Agway/True Value.

STAR Eligibility

Community members who own a home can significantly reduce their school property taxes through a School Tax Relief (STAR) exemption. Homeowners must apply through their town assessor's office to be eligible for this state tax break. (see www.tax.ny.gov/pit/property/star/index.htm).

Eligible Homeowners	Basic STAR	Enhanced STAR
Residency	You must own your home and it must be your primary residence.	
Age	No age restriction	65 or older For jointly owned property, only one spouse or sibling must be at least 65 by December 31 of the year when the exemption will begin.
Income	\$500,000 or less The income limit applies to the combined incomes of only the owners and owners' spouses who reside at the property.	\$86,000 or less. The income limit applies to all owners , and any owner's spouse who resides at the property.

Budget Organization

1 The **Administrative Component** of the budget includes all costs related to district-wide supervision and administration.

Examples of these costs include Board of Education expenses, district clerk, school administration, business office staff, transportation supervisor, buildings and grounds supervisor, auditing, treasurer, tax collector, purchasing, legal services, public information services, etc... A complete listing of Administrative functions and their associated costs can be found at the bottom of this page.

2 The **Program Component** of the budget represents all costs associated with the delivery of instruction. Items include: teachers' salaries, programs for students with

special needs, occupational education, school library, computer assisted instruction, guidance counseling, health services, co-curricular activities, interscholastic sports, etc... A complete listing of Program functions and their associated costs can be found at the bottom of this page.

3 The **Capital Component** of the budget encompasses all purchases of materials, supplies, and salaries for the operation and maintenance of plant and equipment, as well as debt service related to capital projects and bus purchases, etc... A complete

listing of Capital functions and their associated costs can be found at the bottom of this page.



Description	Administrative	Program	Capital	Total
Board of Education.....	13,857			13,857
Central Administration.....	139,236			139,236
Finance.....	231,015			231,015
Legal Services.....	10,000			10,000
Personnel.....	118,210			118,210
Other Central Services.....	71,582		649,727	721,309
Other Special Items.....	145,257		5,000	150,257
Supervision Regular School.....	193,746			193,746
Debt Service.....			1,270,993	1,270,993
Total In-service.....		36,353		36,353
Regular Instruction.....		4,905,614		4,905,614
Total Transportation.....		565,638		565,638
Bus.....			111,852	111,852
Employee Benefits.....	399,596	2,224,808	206,816	2,831,220
Transfer to School Lunch Fund.....			40,000	40,000
Transfer to Capital Fund.....			100,000	100,000
Transfer to Special Aid Fund.....			1,600	1,600
2018-2019 TOTAL	1,322,499	7,732,413	2,385,988	11,440,900
% OF BUDGET	11.56%	67.59%	20.85%	100%
2017-2018 TOTAL	1,295,574	7,515,580	2,329,754	11,140,908
% OF BUDGET	11.63%	67.46%	20.91%	100%

Estimated School Tax Impact

PROJECTED TAX RATES
(per \$1,000 of assessed value)

	2017-18 Tax Rate (Actual)	2018-19 Tax Rate (Estimated)	
Orleans	\$8.88	\$9.08	2.22%
LeRay	\$8.88	\$9.08	2.22%
Theresa	\$8.88	\$9.08	2.22%
Clayton	\$8.88	\$9.08	2.22%
Pamelia	\$15.57	\$15.93	2.22%
Alexandria	\$8.97	\$9.17	2.22%



Budget Vote:
May 15th
1PM—9PM
District
Cafeteria

How is the tax levy different from a tax rate?

The tax levy is the total amount of money that the district raises from local taxpayers, while the tax rate is the amount of tax residents pay per \$1,000 of property value.

In 2018-19, the school tax levy would increase by \$86,822 or 2.22% under the proposed budget.

School tax rates will be determined in August after the district receives town property assessments.

For More Budget Information

For additional information on the budget call 658-2241 ext. 16, or stop by the district office. Copies of the budget, School District Report Card, Tax Exemption Impact Reports and the Salary Disclosure are available in the district and also on the district website.

