

LaFargeville Central School

MAY 2019

PUBLIC BUDGET DOCUMENT

District stays under tax cap for eighth year

Residents will vote on the proposed budget on Tuesday, May 21. In addition, they will vote for a candidate running unopposed for the Board of Education.

The LaFargeville Central School Board of Education adopted a proposed 2019-2020 budget of \$11,879,075. With this plan, the tax levy will increase by \$98,548 which is at the allowable tax cap of 2.47%. This is the eighth consecutive year the proposed budget is

at or below the tax cap. The overall budget increase is 3.83% or \$438,175 over the 2018-2019 budget. If the assessed values of the Town remain constant, it would mean a 22 cent increase per thousand of assessed value on the equalization rate of 100%. Historically, the addition of new commercial and residential building has positively affected the tax base. The final

tax rates will be established upon receiving the equalization rates from the New York State Office of Real Property Services and the final assessments from Jefferson County. The District is once

again able to offer a budget that maintains all academic programs, as well as, arts and athletics. The fiscal plan also provides for a \$100,000 capital outlay project for addressing masonry



needs, door replacement, and security filming of exterior windows below five feet. Over half of the year to year budget increase is due to an approved BOCES capital project. LaFargeville's share of the project in total amounts to \$475,584. The 2019-20 proposed budget includes \$260,906 of that expense, on which it is budgeted to receive \$126,644 back in BOCES aid.

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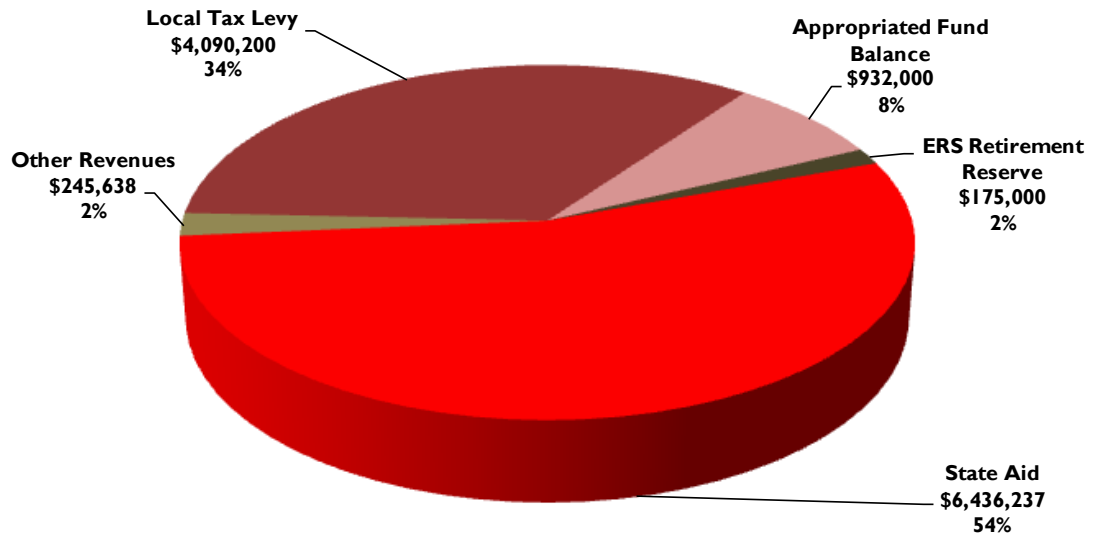
Absentee Ballot Information

To vote by absentee ballot, you must fill out an application. Please contact the District Clerk, Michelle Papin, at 315-658-2241 extension 311. If you want a ballot mailed to you, your application must be received seven days

before the vote. If you plan to pick up your ballot, your application must be received one day prior to vote. Completed absentee ballots must be received by the District Clerk by 5 p.m. on May 21, the day of the vote.



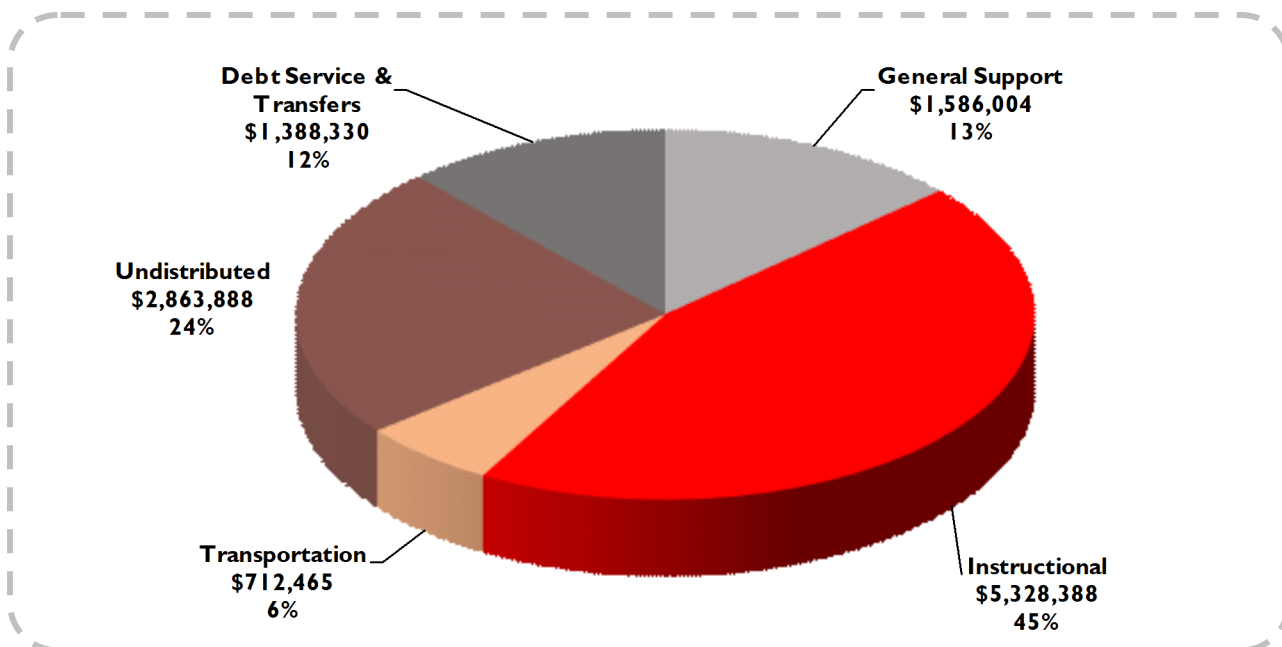
Where does the money come from?



<u>GENERAL FUND REVENUES</u>	<u>BUDGET</u> <u>2017-2018</u>	<u>BUDGET</u> <u>2018-2019</u>	<u>PROPOSED</u> <u>2019-2020</u>
STATE AID			
Foundation Aid	\$4,143,540	\$4,363,876	\$4,525,816
Building and Incentive Aid	951,646	1,008,742	992,044
Transportation Aid	398,079	355,421	354,542
Excess Cost Aid	17,074	21,513	12,906
Software/Hardware/Library/Textbook	45,805	49,731	46,309
BOCES Aid	<u>287,982</u>	<u>307,707</u>	<u>504,620</u>
TOTAL STATE AID	\$5,844,126	\$6,106,990	\$6,436,237
MISCELLANEOUS: Other Income	\$127,025	\$124,025	\$124,025
Interest on Deposits	6,000	6,806	11,806
Medicaid Reimbursements	30,000	25,000	25,000
Reserve for Retirement	175,000	175,000	175,000
Employee Benefit Accrued Liability Reserve	0	0	10,380
Shared Fuel Depot	74,427	74,427	74,427
BALANCE: Anticipated Available Funds	979,500	937,000	932,000
LOCAL TAXES	3,904,830	3,991,652	4,090,200
TOTAL GENERAL FUND REVENUES	\$11,140,908	\$11,440,900	\$11,879,075

	BUDGET 2017-2018	BUDGET 2018-2019	PROPOSED 2019-2020
<u>GENERAL FUND EXPENDITURES</u>			
Board of Education	\$18,342	\$13,857	\$11,228
Central Administration	129,870	139,236	138,241
Finance & Staff	261,683	266,989	271,508
Central Services	796,193	773,095	746,798
Special Items	<u>144,122</u>	<u>150,257</u>	<u>418,229</u>
TOTAL GENERAL SUPPORT	\$1,350,210	\$1,343,434	\$1,586,004
Instruction Admin. & Improvement	\$206,453	\$230,099	\$238,314
Teaching - Regular School	2,861,205	2,909,704	3,005,422
Teaching - Special Programs	916,236	1,028,029	1,009,232
Teaching - Summer School	10,000	10,000	11,485
Occupational/Vocational Ed.	382,272	352,272	389,705
Instructional Support – Library & IT	150,653	160,260	203,488
Pupil Personnel - Guidance, Nurse, Psychologist, Attendance	248,418	285,490	300,253
Pupil Services - Band, Vocal	43,963	45,228	46,782
Pupil Services - Athletic	<u>128,851</u>	<u>114,631</u>	<u>123,707</u>
TOTAL INSTRUCTION	\$4,948,051	\$5,135,713	\$5,328,388
TOTAL PUPIL TRANSPORTATION	\$606,704	\$717,940	\$712,465
Employee Benefits	\$2,796,438	\$2,831,220	\$2,863,888
Debt Service and Interfund Transfers	<u>1,439,505</u>	<u>1,412,593</u>	<u>1,388,330</u>
TOTAL UNDISTRIBUTED	\$4,235,943	\$4,243,813	\$4,252,218
TOTAL GENERAL FUND EXPENDITURES	\$11,140,908	\$11,440,900	\$11,879,075

Where does the money go?



Proposed Line Item Budget

Account Code	Account Title	Increase/ Decrease	2018-2019 BUDGET	2019-2020 PROPOSED
<u>Board of Education</u>				
A 1010.4	Board Expenses	\$ (2,635)	\$ 8,426	\$ 5,791
A 1040.16	District Clerk Salary	-	2,500	2,500
A 1040.4	District Clerk Contractual	6	1,306	1,312
A 1040.45	District Clerk Supplies	-	875	875
A 1060.4	Legal Notices	-	750	750
TOTAL Board of Education		\$ (2,629)	\$ 13,857	\$ 11,228
<u>Central Administration</u>				
A 1240.15	Salaries	\$ (1,005)	\$ 133,400	\$ 132,395
A 1240.4	Conference(s)/Membership(s)	10	5,586	5,596
A 1240.45	Materials & Supplies	-	250	250
TOTAL Central Administration		\$ (995)	\$ 139,236	\$ 138,241
<u>Finance</u>				
A 1310.16	Business Office Salaries	\$ 5,589	\$ 169,875	\$ 175,464
A 1310.4	Business Office Other Expense	-	5,118	5,118
A 1310.45	Business Office Supplies	-	1,000	1,000
A 1310.49	BOCES Services	834	20,880	21,714
A 1320.16	Internal Claims Auditor Salary	-	1,440	1,440
A 1320.4	Auditing Services	300	14,700	15,000
A 1325.16	District Treasurer Salary	-	2,500	2,500
A 1325.4	District Treasurer Other Expense	-	2,080	2,080
A 1325.45	District Treasurer Supplies	-	500	500
A 1330.16	Tax Collector's Salary	(2,500)	2,500	-
A 1330.4	Tax Collector's Other Expense	6	6,469	6,475
A 1330.45	Tax Collector's Supplies	-	470	470
A 1345.49	BOCES Purchasing	(200)	3,483	3,283
A 1420.4	School Attorney	(2,000)	10,000	8,000
A 1430.16	Substitute Caller	122	4,126	4,248
A 1430.40	Recruitment Advertising	450	2,300	2,750
A 1430.45	Substitute Supplies	50	100	150
A 1430.49	BOCES Employee(r) Relations	1,792	17,519	19,311
A 1460.4	Records Management	-	250	250
A 1480.49	BOCES Public Information Svc	76	1,679	1,755
TOTAL Finance		\$ 4,519	\$ 266,989	\$ 271,508

Proposed Line Item Budget

<u>Account Code</u>	<u>Account Title</u>	<u>Increase/Decrease</u>	<u>2018-2019 BUDGET</u>	<u>2019-2020 PROPOSED</u>
Central Services				
A 1620.16	Custodial Salaries	\$ (12,509)	\$ 261,012	\$ 248,503
A 1620.4	Operation of Plant	(88,900)	372,049	283,149
A 1620.45	Custodial Supplies	(1,925)	43,850	41,925
A 1620.49	Health & Safety/Electricity	75,412	10,606	86,018
A 1621.4	Maintenance Other Expense	-	3,100	3,100
A 1621.45	Maintenance Supplies	1,900	12,825	14,725
A 1670.4	Postage, Mailing for School	(2,440)	12,371	9,931
A 1670.45	Mailing Materials & Supplies	-	580	580
A 1680.49	BOCES Data Processing	2,165	56,702	58,867
TOTAL Central Services		\$ (26,297)	\$ 773,095	\$ 746,798
Special Items				
A 1910.4	Unallocated Insurance	\$ 1,270	\$ 30,990	\$ 32,260
A 1920.4	School Association Dues	-	5,810	5,810
A 1964.4	Refund of Property Taxes	-	5,000	5,000
A 1981.49	BOCES, Admin. & Capital	5,796	108,457	114,253
A 1983.49	BOCES, Capital Project	260,906	-	260,906
TOTAL Special Items		\$ 267,972	\$ 150,257	\$ 418,229
TOTAL GENERAL SUPPORT		\$ 242,570	\$ 1,343,434	\$ 1,586,004

Proposed Line Item Budget

INSTRUCTIONAL

Account Code	Account Title	Increase/ Decrease	2018-2019 BUDGET	2019-2020 PROPOSED
<u>Instruction</u>				
A 2010.15	Instructional Salaries	\$ -	\$ 2,982	\$ 2,982
A 2020.15	Building Principal	2,100	85,450	87,550
A 2020.15	Elementary Principal	1,335	62,950	64,285
A 2020.16	Non-instructional Salaries	1,648	41,936	43,584
A 2020.4	Conference(s)/Membership(s)	-	2,800	2,800
A 2020.45	Materials and Supplies	-	610	610
A 2070.45	In-service Materials and Supplies	-	1,500	1,500
A 2070.49	BOCES Services	3,132	31,871	35,003
TOTAL Instruction		\$ 8,215	\$ 230,099	\$ 238,314

Teaching - Regular School

A 2110.12	Salaries K-6	\$ 94,205	\$ 1,179,085	\$ 1,273,290
A 2110.13	Salaries 7-12	(29,118)	1,313,792	1,284,674
A 2110.131	Tutoring	-	16,010	16,010
A 2110.14	Substitute Teachers	-	63,180	63,180
A 2110.16	Teacher Aides	17,047	145,167	162,214
A 2110.4	Dues/Distance Learning	150	8,000	8,150
A 2110.45	Supplies/Copier paper	1,564	53,165	54,729
A 2110.48	Textbooks K-12	(2,446)	31,688	29,242
A 2110.49	BOCES Services	14,316	99,617	113,933
TOTAL Teaching - Regular School		\$ 95,718	\$ 2,909,704	\$ 3,005,422

Teaching - Special Programs

A 2250.15	Special Ed. – Instructional	\$ 36,392	\$ 346,872	\$ 383,264
A 2250.16	Special Ed. – Non-instructional	(63,896)	132,429	68,533
A 2250.40	Special Ed. Contractual	-	10,685	10,685
A 2250.45	Special Ed. Material & Supplies	-	4,200	4,200
A 2250.49	BOCES Services	8,707	533,843	542,550
TOTAL Teaching - Special Programs		\$ (18,797)	\$ 1,028,029	\$ 1,009,232

Occupational/Vocational Ed.

A 2280.49	BOCES Vocational Services	\$ 37,433	\$ 352,272	\$ 389,705
TOTAL Occupational/Vocational Ed.		\$ 37,433	\$ 352,272	\$ 389,705

Proposed Line Item Budget

Account Code	Account Title	Increase/ Decrease	2018-2019 BUDGET	2019-2020 PROPOSED
<u>Co-Curriculum</u>				
A 2330.15	Instructional Salaries	\$ -	\$ 10,000	\$ 10,000
A 2330.49	BOCES, Online Health	1,485	-	1,485
TOTAL Teaching - Summer School		\$ 1,485	\$ 10,000	\$ 11,485
<u>Instructional Support</u>				
A 2610.15	Library Instructional	\$ 1,944	\$ 65,124	\$ 67,068
A 2610.16	Library Non-instructional	(7,832)	14,753	6,921
A 2610.4	Library Contractual	-	1,750	1,750
A 2610.45	Library Supplies	-	3,315	3,315
A 2610.46	State Aided Library Materials	(281)	3,456	3,175
A 2610.49	BOCES Services	1,288	11,583	12,871
A 2630.16	Computer Specialist - Salaries	46,350	-	46,350
A 2630.2	State Aided Computer Hardware	(21)	6,303	6,282
A 2630.40	Computer Specialist - Contractual	850	-	850
A 2630.45	Computer Materials & Supplies	-	3,500	3,500
A 2630.46	State Aided Computer Software	(674)	8,284	7,610
A 2630.49	BOCES Services	1,604	42,192	43,796
TOTAL Instructional Support		\$ 43,228	\$ 160,260	\$ 203,488
<u>Pupil Personnel</u>				
A 2805.49	Attendance	\$ (9)	\$ 3,125	\$ 3,116
A 2810.15	Guidance Salaries	54,033	86,836	140,869
A 2810.16	Non-instructional Salaries	51	19,382	19,433
A 2810.4	Contractual Expenses	625	1,183	1,808
A 2810.45	Guidance Material & Supplies	125	1,595	1,720
A 2810.49	BOCES Services	308	9,190	9,498
A 2815.16	Nurse's Salary	2,695	41,539	44,234
A 2815.4	Health Service	-	12,100	12,100
A 2815.45	Health Services Material & Supplies	-	1,475	1,475
A 2820.15	School Psychologist	935	31,845	32,780
A 2820.40	Contractual Expenses	(75,000)	75,670	670
A 2820.45	Psychologist Material & Supplies	-	1,550	1,550
A 2825.49	BOCES Services - PIVOT Counselor	31,000	-	31,000
TOTAL Pupil Personnel		\$ 14,763	\$ 285,490	\$ 300,253

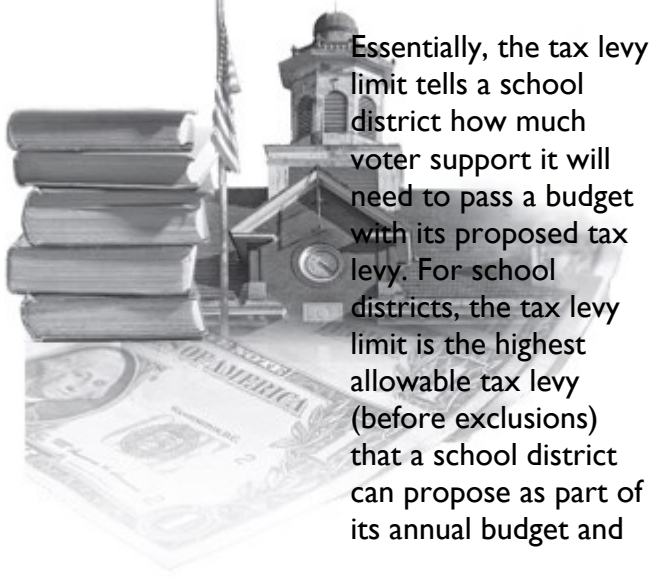
Proposed Line Item Budget

<u>Account Code</u>	<u>Account Title</u>	<u>Increase/ Decrease</u>	<u>2018-2019 BUDGET</u>	<u>2019-2020 PROPOSED</u>
<u>Co-Curriculum</u>				
A 2850.15	Marching Band/Advisors	\$ 48	\$ 29,345	\$ 29,393
A 2850.16	Chaperones	-	1,632	1,632
A 2850.4	Contractual: Band/Vocal/NHS	500	6,748	7,248
A 2850.45	Supplies: Band/Vocal/NHS	1,000	7,103	8,103
A 2850.49	BOCES Cooperative Music	6	400	406
TOTAL Co-Curriculum		\$ 1,554	\$ 45,228	\$ 46,782
<u>Interscholastic</u>				
A 2855.15	Coaching Salaries	\$ 2,041	\$ 51,191	\$ 53,232
A 2855.16	Chaperones	-	16,608	16,608
A 2855.4	Contractual Expense	5,858	31,899	37,757
A 2855.45	Supplies	750	8,250	9,000
A 2855.49	BOCES-Schedule Galaxy/Assignors	427	6,683	7,110
TOTAL Interscholastic		\$ 9,076	\$ 114,631	\$ 123,707
TOTAL INSTRUCTION		\$ 192,675	\$ 5,135,713	\$ 5,328,388
TRANSPORTATION				
<u>Transportation</u>				
A 5510.16	Salaries	\$ 2,850	\$ 269,163	\$ 272,013
A 5510.166	Bus Aide	(500)	7,000	6,500
A 5510.2	Bus Purchase	2,611	111,852	114,463
A 5510.4	Contractual Expenses	-	43,588	43,588
A 5510.45	Supplies, Diesel Fuel & Gas	(12,248)	213,408	201,160
A 5510.49	BOCES-Bus Driver Training	69	12,797	12,866
TOTAL Transportation		\$ (7,218)	\$ 657,808	\$ 650,590
<u>Garage Building</u>				
A 5530.16	Snow Plowing	\$ 1,023	\$ 3,977	\$ 5,000
A 5530.4	Operation of Garage	(6,280)	50,355	44,075
A 5530.45	Supplies	-	5,800	5,800
A 5530.49	BOCES, Electricity	7,000	-	7,000
TOTAL Garage Building		\$ 1,743	\$ 60,132	\$ 61,875
TOTAL TRANSPORTATION		\$ (5,475)	\$ 717,940	\$ 712,465

Proposed Line Item Budget

<u>Account Code</u>	<u>Account Title</u>	<u>Increase/Decrease</u>	<u>2018-2019 BUDGET</u>	<u>2019-2020 PROPOSED</u>
UNDISTRIBUTED EXPENDITURES				
<u>Employee Benefits</u>				
A 9010.8	Employees' Retirement	\$ -	\$ 175,000	\$ 175,000
A 9020.8	Teachers' Retirement	-	382,000	382,000
A 9030.8	Social Security	-	318,000	318,000
A 9040.8	Workers' Compensation	27,451	40,531	67,982
A 9050.8	Unemployment Insurance	-	-	-
A 9055.8	Disability Insurance	-	2,500	2,500
A 9060.8	Health Insurance	1,595	1,781,225	1,782,820
A 9060.801	Dental Insurance	-	19,128	19,128
A 9089.8	Medicare Reimbursements	5,988	106,470	112,458
A 9089.8	Flexible Spending Plan	-	4,000	4,000
A 9089.8	Employee Assistance Program	(2,366)	2,366	-
TOTAL Employee Benefits		\$ 32,668	\$ 2,831,220	\$ 2,863,888
<u>Debt Service and Interfund Transfers</u>				
A 9711.6	Serial Bonds – Principal (Construction)	\$ 35,000	\$ 765,000	\$ 800,000
A 9711.7	Serial Bonds – Interest (Construction)	(38,100)	299,100	261,000
A 9712.6	Serial Bonds – Principal (Bus)	(18,288)	103,288	85,000
A 9712.7	Serial Bonds – Interest (Bus)	(2,876)	7,196	4,320
A 9789.6	EPC – Principal	930	74,898	75,828
A 9789.7	EPC – Interest	1,263	19,319	20,582
A 9901.9	Transfer to Special Aid Fund	-	1,600	1,600
A 9901.9	Transfer to School Lunch Fund	-	40,000	40,000
A 9950.9	Transfer to Capital Fund	-	100,000	100,000
TOTAL Debt Service and Transfers		\$ (22,071)	\$ 1,410,401	\$ 1,388,330
TOTAL Undistributed		\$ 10,597	\$ 4,241,621	\$ 4,252,218

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, Sheryl Wilson, 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	15
Matthew Duffany	2020	4
Mary Ford-Waterman	2022	7
Matthew Timerman	2023	9
Jada Walldroff	2021	8

BOCES Capital Project

Voters within the Jefferson-Lewis-Hamilton-Herkimer-Oneida BOCES district approved a proposed capital project by a tally of 454-27. The proposal includes upgrades to the BOCES existing technical centers and the special and alternative education buildings. No new construction will occur. Once completed, the project will allow BOCES to modernize its existing infrastructure, upgrade safety and security for students and faculty, bring its facilities into ADA compliance and improve existing utility and energy costs.



School Board Candidate



Mrs. Sheryl Wilson and her husband live on County Route 181 in LaFargeville. Sheryl is a graduate of LaFargeville Central School . She and her husband, Pete, have two daughters Sarah and Rachel. Sheryl works for the ARC Jefferson-St. Lawrence serving as Director of Program Supports and Services.

STAR Eligibility

Community members who own a home can significantly reduce their school property taxes through a School Tax Relief (STAR) benefit. Homeowners must apply through their town assessor’s office.

Changes to STAR

If you currently receive your STAR benefit as a reduction on your school tax bill (the STAR exemption), you may receive a greater benefit if you switch to the STAR credit to receive a check instead.

Recent changes in the law beginning this year:

- The value of the STAR credit savings may increase by as much as 2% each year, but the value of the STAR exemption savings will not increase.
- The income limit for the Basic STAR exemption is now \$250,000.

If your income is **more than \$250,000**, you **must** switch to the STAR credit to continue receiving a STAR benefit.

If your income is **\$250,000 or less**, you have the **option** to switch.

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
Income	\$500,000 or less for the STAR credit (\$250,000 or less for the STAR exemption)	\$86,300 or less.

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: teacher 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.....	11,228			11,228
Central Administration.....	138,241			138,241
Finance.....	235,044			235,044
Legal Services.....	8,000			8,000
Personnel.....	26,459			26,459
Other Central Services.....	71,383		677,420	748,803
Other Special Items.....	413,229		5,000	418,229
Supervision Regular School.....	201,811			201,811
Debt Service.....			1,246,730	1,246,730
Total In-service.....		36,503		36,503
Regular Instruction.....		5,090,074		5,090,074
Total Transportation.....		598,002		598,002
Bus.....			114,463	114,463
Employee Benefits.....	392,442	2,251,599	219,847	2,863,888
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
2019-2020 TOTAL	1,497,837	8,017,778	2,363,460	11,879,075
% OF BUDGET	12.61%	67.49%	19.90%	100%
2018-2019 TOTAL	1,322,499	7,732,413	2,385,988	11,440,900
% OF BUDGET	11.56%	67.59%	20.85%	100%

Estimated School Tax Impact

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

	2018-19 Tax Rate (Actual)	2019-20 Tax Rate (Estimated)	
Orleans	\$8.97	\$9.19	2.47%
LeRay	\$8.97	\$9.19	2.47%
Theresa	\$8.97	\$9.19	2.47%
Clayton	\$8.97	\$9.19	2.47%
Pamelia	\$15.74	\$16.13	2.47%
Alexandria	\$9.34	\$9.57	2.47%



Budget Vote:
May 21st
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 2019-20, the school tax levy would increase by \$98,548 or 2.47% 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 315-658-2241 ext. 321, 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.

