

LaFargeville Central School

MAY 2022

PUBLIC BUDGET DOCUMENT

School Budget Vote—Tuesday, May 17

The proposed 2022-2023 school budget includes an increase in spending of 1.17% from last year's school budget, for a total budget of \$12,038,948, resulting in a 2.92% tax levy increase, which is at the tax levy cap. Once again, the proposed budget balances the needs of both the taxpayers and our children through the maintenance of all academic programs, as well as, Arts and Athletics.

Furthermore, it addresses several key equipment needs. Some of those being; a gang mower, a floor machine, one school bus, and the implementation of a student technology device replacement plan. We recognize the need to maximize the use of stimulus funding provided to schools. The overall fiscal plan makes use of federal funding to support the district's small class size

initiative and social-emotional learning support for students. Federal funding will also be used to offer more after-school and summer opportunities that will support and enhance students educational experience. Our focus

remains on providing a quality education to students while being fiscally responsible to taxpayers. We appreciate your continued support.



Voters will also elect one member to the Board of Education. Incumbent, Mrs. Mary Ford-Waterman is running for another five-year term. There were no other petitions filed for nominations.

Absentee Ballot Information

Voters will be able to participate in the May 17 school budget vote and board election by way of traditional in-person voting or by absentee ballot, upon request, due to a concern involving COVID-19 or another lawful reason.

To vote, follow these steps.

1. Indicate your votes on the ballot regarding the school district budget, and Board of Education election.
2. Seal your ballot in the specially marked envelope.
3. Complete the front of the envelope. Sign the back of the envelope to indicate that you have read it.

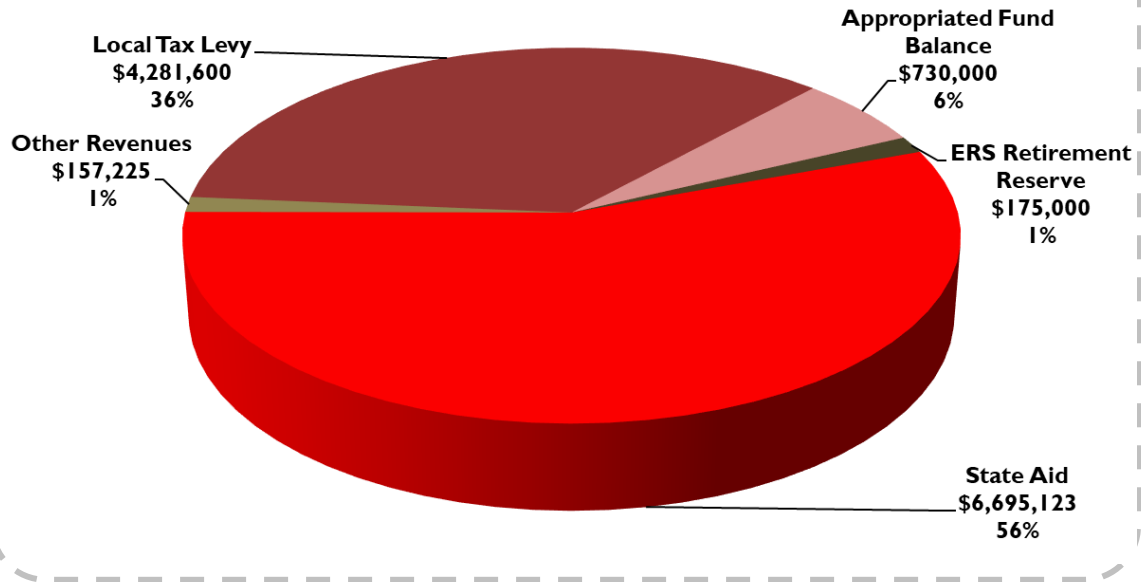
To be counted, a ballot must be received by our District Clerk not later than 5:00 p.m. on May 17.



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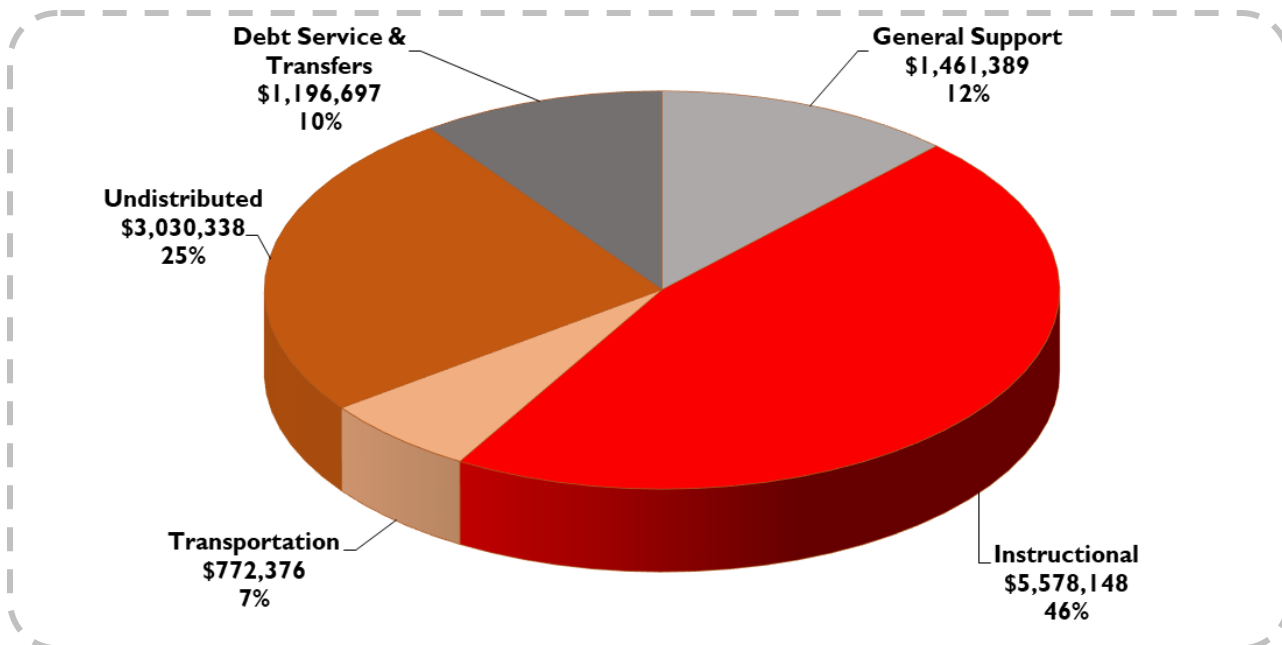
Where does the money come from?



<u>GENERAL FUND REVENUES</u>	<u>BUDGET</u> <u>2020-2021</u>	<u>BUDGET</u> <u>2021-2022</u>	<u>PROPOSED</u> <u>2022-2023</u>
STATE AID			
Foundation Aid	\$4,525,816	\$4,674,103	\$4,813,954
Building and Incentive Aid	1,005,119	1,001,497	923,824
Transportation Aid	393,286	417,941	480,068
Excess Cost Aid	33,371	48,805	40,251
Software/Hardware/Library/Textbook	45,181	43,416	43,023
BOCES Aid	<u>506,233</u>	<u>402,759</u>	<u>394,003</u>
TOTAL STATE AID	\$6,509,006	\$6,588,521	\$6,695,123
MISCELLANEOUS: Other Income	\$129,917	\$129,917	\$71,374
Interest on Deposits	11,806	2,220	2,220
Medicaid Reimbursements	25,000	20,000	5,000
Reserve for Retirement	175,000	175,000	175,000
Employee Benefit Accrued Liability Reserve	9,500	16,000	0
Shared Fuel Depot	74,427	74,427	78,631
BALANCE: Anticipated Available Funds	935,308	733,795	730,000
LOCAL TAXES	<u>4,160,120</u>	<u>4,160,120</u>	<u>4,281,600</u>
TOTAL GENERAL FUND REVENUES	\$12,030,084	\$11,900,000	\$12,038,948

	BUDGET 2020-2021	BUDGET 2021-2022	PROPOSED 2022-2023
GENERAL FUND EXPENDITURES			
Board of Education	\$13,095	\$13,071	\$13,181
Central Administration	141,664	145,099	156,308
Finance & Staff	280,222	291,940	302,552
Central Services	738,417	800,677	813,389
Special Items	<u>373,229</u>	<u>162,570</u>	<u>175,959</u>
TOTAL GENERAL SUPPORT	\$1,546,627	\$1,413,357	\$1,461,389
Instruction Admin. & Improvement	\$237,689	\$247,108	\$254,903
Teaching - Regular School	3,106,670	3,052,709	3,050,200
Teaching - Special Programs	1,151,796	1,199,526	1,291,296
Teaching - Summer School	11,485	13,000	3,000
Occupational/Vocational Ed.	397,240	389,800	313,751
Instructional Support – Library & IT	208,410	214,678	223,185
Pupil Personnel - Guidance, Nurse, Psychologist, Social Work, Attendance	303,394	259,230	258,000
Pupil Services - Band, Vocal, NHS	46,429	46,858	47,356
Pupil Services - Athletic	<u>126,429</u>	<u>133,265</u>	<u>136,457</u>
TOTAL INSTRUCTION	\$5,589,542	\$5,556,174	\$5,578,148
TOTAL PUPIL TRANSPORTATION	\$621,228	\$791,093	\$772,376
Employee Benefits	\$2,899,444	\$2,919,426	\$3,030,338
Debt Service and Interfund Transfers	<u>1,373,243</u>	<u>1,219,950</u>	<u>1,196,697</u>
TOTAL UNDISTRIBUTED	\$4,272,687	\$4,139,376	\$4,227,035
TOTAL GENERAL FUND EXPENDITURES	\$12,030,084	\$11,900,000	\$12,038,948

Where does the money go?



Proposed Line Item Budget

Account Code	Account Title	2022-2023 PROPOSED	2021-2022 BUDGET	Increase/ (Decrease)
Board of Education				
A 1010.4	Board Expenses	\$ 7,646	\$ 7,536	110
A 1040.16	District Clerk Salary	2,500	2,500	-
A 1040.4	District Clerk Contractual	850	850	-
A 1040.45	District Clerk Supplies	1,435	1,435	-
A 1060.4	Legal Notices	750	750	-
TOTAL Board of Education		\$ 13,181	\$ 13,071	110
Central Administration				
A 1240.15	Salaries	\$ 150,208	\$ 139,049	11,159
A 1240.4	Conference(s)/Membership(s)	5,850	5,800	50
A 1240.45	Materials & Supplies	250	250	-
TOTAL Central Administration		\$ 156,308	\$ 145,099	11,209
Finance				
A 1310.16	Business Office Salaries	\$ 197,518	\$ 191,546	5,972
A 1310.4	Business Office Contractual	5,118	5,118	-
A 1310.45	Business Office Supplies	1,000	1,000	-
A 1310.49	BOCES Services	26,561	25,501	1,060
A 1320.16	Internal Claims Auditor Salary	1,440	1,440	-
A 1320.4	Auditing Services	13,550	13,300	250
A 1325.16	District Treasurer Salary	2,500	2,500	-
A 1325.4	District Treasurer Contractual	2,195	2,180	15
A 1325.45	District Treasurer Supplies	500	500	-
A 1330.4	Tax Collector's Contractual	4,330	5,073	(743)
A 1330.45	Tax Collector's Supplies	500	500	-
A 1345.49	BOCES Purchasing	2,189	2,361	(172)
A 1420.4	School Attorney	8,000	8,000	-
A 1430.16	Substitute Caller	4,932	4,680	252
A 1430.40	Recruitment Advertising	5,300	5,300	-
A 1430.45	Personnel Supplies	400	150	250
A 1430.49	BOCES Employee(r) Relations	24,773	20,763	4,010
A 1460.4	Records Management	250	250	-
A 1480.49	BOCES Public Information Svc	1,496	1,778	(282)
TOTAL Finance		\$ 302,552	\$ 291,940	10,612

Proposed Line Item Budget

<u>Account Code</u>	<u>Account Title</u>	<u>2022-2023 PROPOSED</u>	<u>2021-2022 BUDGET</u>	<u>Increase/ (Decrease)</u>
Central Services				
A 1620.16	Custodial Salaries	\$ 239,646	\$ 235,234	4,412
A 1620.2	Floor Machine	8,500	0	8,500
A 1620.4	Operation of Plant	393,475	291,655	101,820
A 1620.45	Custodial Supplies	41,925	41,925	-
A 1620.49	Health & Safety	16,533	99,397	(82,864)
A 1621.2	Gang Mower	21,000	41,000	(20,000)
A 1621.4	Maintenance Contractual	4,700	4,700	-
A 1621.45	Maintenance Supplies	13,730	13,125	605
A 1670.4	Postage, Mailing for School	9,966	9,966	-
A 1670.45	Mailing Materials & Supplies	1,080	1,080	-
A 1680.49	BOCES Data Processing	62,834	62,595	239
TOTAL Central Services		\$ 813,389	\$ 800,677	12,712
Special Items				
A 1910.4	Unallocated Insurance	\$ 45,750	\$ 39,750	6,000
A 1920.4	School Association Dues	6,100	6,000	100
A 1964.4	Refund of Property Taxes	5,000	5,000	-
A 1981.49	BOCES, Admin. & Capital	119,109	111,820	7,289
TOTAL Special Items		\$ 175,959	\$ 162,570	13,389
TOTAL GENERAL SUPPORT		\$ 1,461,389	\$ 1,413,357	48,032

Proposed Line Item Budget

INSTRUCTIONAL

Account Code	Account Title	2022-2023 PROPOSED	2021-2022 BUDGET	Increase/ (Decrease)
<u>Instruction</u>				
A 2010.15	Instructional Salaries	\$ 3,550	\$ 3,550	-
A 2020.15	Building Principal	95,669	92,882	2,787
A 2020.15	Elementary Principal	69,969	68,017	1,952
A 2020.16	Non-instructional Salaries	41,881	40,036	1,845
A 2020.4	Conference(s)/Membership(s)	2,850	2,800	50
A 2020.45	Materials and Supplies	1,360	1,000	360
A 2070.45	In-service Materials and Supplies	1,500	1,500	-
A 2070.49	BOCES Services	38,124	37,323	801
TOTAL Instruction		\$ 254,903	\$ 247,108	7,795
<u>Teaching - Regular School</u>				
A 2110.12	Salaries K-6	\$ 1,251,567	\$ 1,258,536	(6,969)
A 2110.13	Salaries 7-12	1,277,871	1,275,679	2,192
A 2110.131	Tutoring	11,410	16,010	(4,600)
A 2110.14	Substitute Teachers	87,600	84,000	3,600
A 2110.16	Teacher Aides	178,882	176,774	2,108
A 2110.4	Dues/Distance Learning	7,730	8,890	(1,160)
A 2110.45	Supplies/Copier paper	56,385	56,385	-
A 2110.48	Textbooks K-12	27,320	27,436	(116)
A 2110.49	BOCES Services	151,435	148,999	2,436
TOTAL Teaching - Regular School		\$ 3,050,200	\$ 3,052,709	(2,509)
<u>Teaching - Special Programs</u>				
A 2250.15	Special Ed. – Instructional	\$ 392,731	\$ 386,912	5,819
A 2250.16	Special Ed. – Non-instructional	88,201	69,803	18,398
A 2250.40	Special Ed. Contractual	12,685	12,685	-
A 2250.45	Special Ed. Material & Supplies	4,200	4,200	-
A 2250.49	BOCES Services	793,479	725,926	67,553
TOTAL Teaching - Special Programs		\$ 1,291,296	\$ 1,199,526	91,770
<u>Occupational/Vocational Ed.</u>				
A 2280.49	BOCES Vocational Services	\$ 313,751	\$ 389,800	(76,049)
TOTAL Occupational/Vocational Ed.		\$ 313,751	\$ 389,800	(76,049)

Proposed Line Item Budget

Account Code	Account Title	2022-2023 PROPOSED	2021-2022 BUDGET	Increase/ (Decrease)
<u>Co-Curriculum</u>				
A 2330.15	Instructional Salaries	\$ 0	\$ 10,000	(10,000)
A 2330.49	BOCES, Online Summer Courses	3,000	3,000	-
TOTAL Teaching - Summer School		\$ 3,000	\$ 13,000	(10,000)
<u>Instructional Support</u>				
A 2610.15	Library Instructional	\$ 73,453	\$ 71,142	2,311
A 2610.16	Library Non-instructional	7,500	7,500	-
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	2,963	2,975	(12)
A 2610.49	BOCES Services	12,763	12,677	86
A 2630.16	Computer Specialist - Salaries	50,648	49,173	1,475
A 2630.2	State Aided Computer Hardware	6,056	5,875	181
A 2630.40	Computer Specialist - Contractual	3,250	850	2,400
A 2630.45	Computer Materials & Supplies	3,500	3,500	-
A 2630.46	State Aided Computer Software	7,101	7,130	(29)
A 2630.49	BOCES Services	50,886	48,791	2,095
TOTAL Instructional Support		\$ 223,185	\$ 214,678	8,507
<u>Pupil Personnel</u>				
A 2805.49	Attendance	\$ 3,152	\$ 3,152	-
A 2810.15	Guidance Salaries	112,788	114,157	(1,369)
A 2810.16	Non-instructional Salaries	28,617	27,774	843
A 2810.4	Contractual Expenses	1,878	1,878	-
A 2810.45	Guidance Material & Supplies	1,688	1,688	-
A 2810.49	BOCES Services	9,842	9,783	59
A 2815.16	Nurse's Salary	48,610	47,051	1,559
A 2815.4	Health Service	11,865	12,100	(235)
A 2815.45	Health Services Material & Supplies	1,475	1,475	-
A 2820.15	School Psychologist	35,865	34,752	1,113
A 2820.40	Contractual Expenses	670	670	-
A 2820.45	Psychologist Material & Supplies	1,550	1,550	-
A 2825.49	BOCES Services - PAX Program	0	3,200	(3,200)
TOTAL Pupil Personnel		\$ 258,000	\$ 259,230	(1,230)

Proposed Line Item Budget

<u>Account Code</u>	<u>Account Title</u>	<u>2022-2023 PROPOSED</u>	<u>2021-2022 BUDGET</u>	<u>Increase/ (Decrease)</u>
<u>Co-Curriculum</u>				
A 2850.15	Marching Band/Advisors	\$ 30,332	\$ 29,858	474
A 2850.16	Chaperones	1,680	1,656	24
A 2850.4	Contractual: Band/Vocal/NHS	7,239	7,239	-
A 2850.45	Supplies: Band/Vocal/NHS	8,105	8,105	-
TOTAL Co-Curriculum		\$ 47,356	\$ 46,858	498
<u>Interscholastic</u>				
A 2855.15	Coaching Salaries	\$ 55,385	\$ 54,300	1,085
A 2855.16	Chaperones	18,720	18,624	96
A 2855.4	Contractual Expense	40,277	38,507	1,770
A 2855.45	Supplies	12,725	12,725	-
A 2855.49	BOCES–Schedule Galaxy/Assignors	9,350	9,109	241
TOTAL Interscholastic		\$ 136,457	\$ 133,265	3,192
TOTAL INSTRUCTION		\$ 5,578,148	\$ 5,556,174	21,974
TRANSPORTATION				
<u>Transportation</u>				
A 5510.16	Salaries	\$ 302,162	\$ 293,754	8,408
A 5510.166	Bus Aide	12,096	11,750	346
A 5510.2	Bus Purchases	125,157	159,282	(34,125)
A 5510.4	Contractual Expenses	44,995	44,995	-
A 5510.45	Supplies, Diesel Fuel & Gas	202,640	201,160	1,480
A 5510.49	BOCES-Bus Driver Training	18,248	18,219	29
TOTAL Transportation		\$ 705,298	\$ 729,160	(23,862)
<u>Garage Building</u>				
A 5530.16	Snow Plowing	\$ 5,000	\$ 5,000	-
A 5530.4	Operation of Garage	56,278	44,133	12,145
A 5530.45	Supplies	5,800	5,800	-
A 5530.49	BOCES—Electricity	0	7,000	(7,000)
TOTAL Garage Building		\$ 67,078	\$ 61,933	5,145
TOTAL TRANSPORTATION		\$ 772,376	\$ 791,093	(18,717)

Proposed Line Item Budget

<u>Account Code</u>	<u>Account Title</u>	<u>2022-2023 PROPOSED</u>	<u>2021-2022 BUDGET</u>	<u>Increase/ (Decrease)</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	330,000	330,000	-
A 9040.8	Workers' Compensation	86,261	77,659	8,602
A 9050.8	Unemployment Insurance	-	-	-
A 9055.8	Disability Insurance	2,500	2,500	-
A 9060.8	Health Insurance	1,852,917	1,790,704	62,213
A 9060.801	Dental Insurance	19,820	19,128	692
A 9089.8	Medicare Reimbursements	177,840	138,435	39,405
A 9089.8	Flexible Spending Plan	4,000	4,000	-
TOTAL Employee Benefits		\$ 3,030,338	\$ 2,919,426	110,912
<u>Debt Service and Interfund Transfers</u>				
A 9711.6	Serial Bonds – Principal (Construction)	\$ 900,000	\$ 865,000	35,000
A 9711.7	Serial Bonds – Interest (Construction)	141,650	179,100	(37,450)
A 9712.6	Serial Bonds – Principal (Bus)	50,000	68,723	(18,723)
A 9712.7	Serial Bonds – Interest (Bus)	1,138	2,708	(1,570)
A 9789.6	EPC – Principal	84,047	81,213	2,834
A 9789.7	EPC – Interest	12,362	15,196	(2,834)
A 9901.9	Transfer to Special Aid Fund	5,000	3,010	1,990
A 9901.9	Transfer to School Lunch Fund	2,500	5,000	(2,500)
TOTAL Debt Service and Transfers		\$ 1,196,697	\$ 1,219,950	(23,253)
TOTAL Undistributed		\$ 4,227,035	\$ 4,139,376	87,659

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, Mary Ford-Waterman, 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	2024	18
Matthew Duffany	2025	7
Mary Ford-Waterman	2022	10
Matthew Timerman	2023	12
Jada Walldroff	2026	11

LAFARGEVILLE
CENTRAL
SCHOOL
BUDGET
NEWSLETTER



School Board Candidate

Mrs. Mary Ford-Waterman lives on Ford Street in LaFargeville with her husband, Chris, and four children, all of whom attend school at LCS. Mary graduated from LaFargeville Central School in 1993, then received a Bachelor’s degree in psychology from SUNY Plattsburgh and a Master’s degree in education from St. Lawrence University. Mary also holds a seat on the Orleans Town Council.

Bus Replacement



The district has included within the proposed budget to purchase one school bus at an amount not to exceed \$125,157. The proposed bus purchase is part of an ongoing replacement plan designed to phase out older, high-mileage vehicles to avoid the cost inefficiencies related to keeping them in service.

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.

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:

- 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)	\$92,000 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, 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.....	13,181			13,181
Central Administration.....	156,308			156,308
Finance.....	257,401			257,401
Legal Services.....	8,000			8,000
Personnel.....	35,405			35,405
Other Central Services.....	75,626		739,509	815,135
Other Special Items.....	170,959		5,000	175,959
Supervision Regular School.....	215,279			215,279
Debt Service.....			1,189,197	1,189,197
Total In-service.....		39,624		39,624
Regular Instruction.....		5,323,245		5,323,245
Total Transportation.....		647,219	125,157	772,376
Employee Benefits.....	420,914	2,396,391	213,033	3,030,338
Transfer to School Lunch Fund.....		2,500		2,500
Transfer to Special Aid Fund.....		5,000		5,000
2022-2023 TOTAL	1,353,073	8,413,979	2,271,896	12,038,948
% OF BUDGET	11.24%	69.89%	18.87%	100%
2021-2022 TOTAL	1,295,114	8,296,392	2,308,494	11,900,000
% OF BUDGET	10.88%	69.72%	19.40%	100%

Estimated School Tax Impact

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

Town	2021-22 Tax Rate (Actual)	2022-23 Tax Rate (Estimated)	% Increase
Orleans	\$8.88	\$9.14	2.92%
LeRay	\$8.88	\$9.14	2.92%
Theresa	\$8.88	\$9.14	2.92%
Clayton	\$9.06	\$9.33	2.92%
Pamelia	\$16.15	\$16.62	2.92%
Alexandria	\$9.76	\$10.05	2.92%



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.

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 2022-23, the school tax levy would increase by \$121,480 or 2.92% under the proposed budget.

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

VOTE—Tuesday, May 17



Polls will be open from 1pm to 9pm in the District Cafeteria. If you vote between 1 and 4 pm, you will have to enter through the main office. Thank you for your understanding.

School District Budget

Board Election