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Tupper Lake Central School

HOME OF THE LUMBERJACKS

Copies of the Budget, School District Report Card, Tax Exemption Impact Reports and the Salary Disclosure are available in the district and on the district website.

School Budget Vote Tuesday, May 20



The proposed 2025-2026 school budget includes an increase in spending of 0.3% from last year's school budget, for a total budget of \$21,982,546. This results in a 3.08% tax levy increase, which is at the tax levy cap. The proposed budget balances the needs of both the taxpayers and our children through the maintenance of successful academic and extracurricular programs.

The proposed budget includes a reduction in instructional staff. Eleven and a half positions will be eliminated with a combination of retirements, attrition and layoffs. This budget enables us to continue quality academic programs and initiatives while focusing on instructional areas of growth and development. This budget also incorporates the recommendations from the recent long-term financial analysis report.

We are shifting three large BOCES services to in-house at TLCSD; the business office, food service and alternative education (PASS). Our commitment to safety continues with funding of a school resource office in collaboration with the village. We will also continue with extracurricular activities and athletics identical to the 24-25 school year. Our focus remains on providing a quality education to students while being fiscally responsible to taxpayers.

Absentee Ballot and Early Voting Information

On the Ballot:

- ☐ 2025-2026 Budget
- ☐ Proposition #1 – Bus
- ☐ Proposition #2 – Reserve
- ☐ Board Member



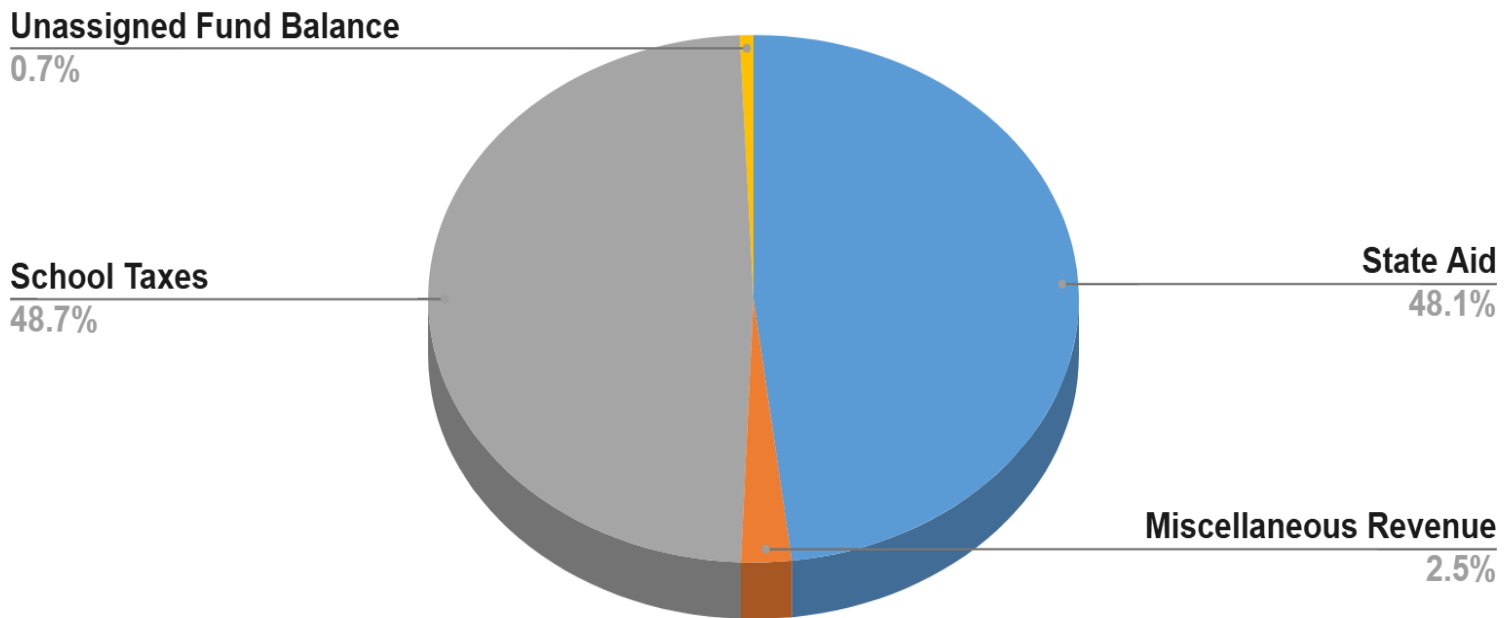
Voters will be able to participate in the May 20 school budget vote and board election by way of traditional in-person voting or by absentee and early voting ballots, upon request.

To vote, follow these steps.

1. Indicate your selections on the ballot regarding the school district budget, propositions 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 no later than 5:00 p.m. on May 20.**

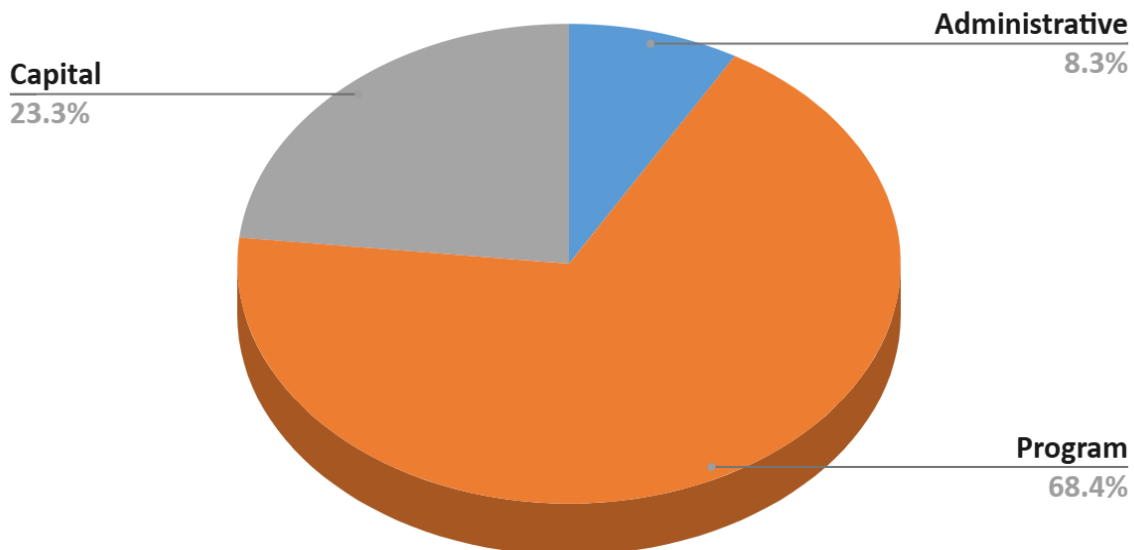
Where does the money come from (revenue)?

	2024-2025 Budget	2025-2026 Proposed	Increase (Decrease)
<u>State Aid</u>			
Foundation Aid	7,453,530	7,731,886	278,356
Building Aid	689,442	582,140	(107,302)
Transportation Aid	502,832	539,840	37,008
BOCES Aid	1,587,905	1,503,903	(84,002)
High Cost Excess Aid	116,729	120,457	3,728
Private Excess Aid	33,282	34,802	1,520
Software, Library, Textbook	45,777	56,511	10,734
Hardware & Technology	20,360	9,377	(10,983)
<u>Miscellaneous Revenue</u>			
Small Government Assistance	200,000	200,000	0
STAC, Impact Aid, BOCES Surplus	107,377	140,000	32,623
Medicaid, Stumpage	115,000	107,000	(8,000)
Civic Center	111,153	50,000	(61,153)
Interest	20,000	53,000	33,000
School Taxes Collected	10,383,450	10,703,630	320,180
Unassigned Fund Balance	250,000	150,000	(100,000)
Smart Schools Anticipated Revenue	282,000	0	(282,000)
Totals	21,918,837	21,982,546	63,709



Where does the money go (expenditures)?

	2024-2025 Budget	2025-2026 Proposed	Increase (Decrease)
Administrative	2,006,253	1,833,761	(17,492)
Board of Education	16,500	12,645	(3,855)
Chief School Administration	211,899	251,066	39,167
Business Administration	941,096	638,736	(302,360)
Fiscal & Legal	31,439	35,500	4,061
Professional Instruct & Supervision	805,319	895,814	90,495
Program	15,277,007	15,033,410	(243,597)
Teaching Regular School	4,416,815	3,828,313	(588,502)
Teaching Special Programs & SWD	1,869,520	2,055,106	185,586
Special Schools	728,982	795,899	66,917
Library & Media Instruction	661,450	393,011	(268,439)
Guidance, Health & Services	1,217,631	814,062	(403,569)
School Transportation	666,456	832,923	166,467
Benefits	5,596,153	6,194,096	597,943
Interfund Transfers	120,000	120,000	0
Capital	4,635,577	5,115,375	479,798
Operations & Maintenance	1,711,548	1,659,105	(52,443)
Specialty Items	462,216	918,924	456,708
Benefits	457,424	506,300	48,876
Debt Service	2,004,389	2,031,046	26,657
Totals	21,918,837	21,982,546	63,709



Budget Organization

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 in the next few pages.

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, school counseling, health services, co-curricular activities, athletics, etc... A complete listing of Program functions and their associated costs can be found in the next few pages.

The **Capital Component** of the budget encompasses all purchases of materials, supplies, and salaries for the operation and maintenance of the district and associated 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 in the next few pages.

Proposed Budget Highlights

Total Budget	\$21,982,546
Dollar Increase in Budget	\$63,709
Percentage Increase in Budget	0.30
Tax Levy	\$10,703,630
Dollar Increase in Levy	\$320,180
Percentage Increase in Levy	3.08



VOTE - Tuesday, May 20th

Polls will be open from 12pm to 8pm in the Library at the Middle/High School. If you vote between 12pm and 3pm, please “buzz” in using the intercom system at the main entrance. During the school day, we need to maintain a secure building. Thank you for your understanding.

Proposed Line Item Budget

Account Code	Account Title	2024-2025 Budget	2025-2026 Proposed	Increase/ (Decrease)
Administrative Component		\$ 2,006,253	\$ 1,833,761	\$ (172,492)
Board of Education		\$ 16,500	\$ 12,645	\$ (3,855)
1010-400	Board of Education Contractual	\$ 4,000	\$ 4,000	
1010-450	Board of Education Supplies	\$ 2,000	\$ 2,000	
1040-160	Salary District Clerk	\$ 6,500	\$ 5,645	
1060-400	District Meeting Contractual	\$ 4,000	\$ 1,000	
Chief School Administration		\$ 211,899	\$ 251,066	\$ 39,167
1240-150	Chief School Officer Salary	\$ 152,949	\$ 155,250	
1240-160	Chief School Officer Clerical Salaries	\$ 47,750	\$ 51,000	
1240-400	Chief School Officer Contractual	\$ 10,000	\$ 44,816	
1240-450	Chief School Officer Supplies	\$ 1,200	\$ -	
Business Administration		\$ 941,096	\$ 638,736	\$ (302,360)
1310-150	Business Office Salaries	\$ -	\$ 70,000	
1310-160	Account Clerk Salaries	\$ 130,051	\$ 182,614	
1310-400	Business Office Contractual	\$ 15,000	\$ 47,558	
1310-450	Business Office Supplies	\$ 12,000	\$ 10,000	
1310-490	BOCES Shared Services	\$ 718,420	\$ 252,887	
1320-160	Auditor Salaries	\$ 9,000	\$ 1,500	
1320-400	Auditor Contractual	\$ 27,000	\$ 31,000	
1330-160	Tax Collector Salaries	\$ 11,925	\$ 7,927	
1330-400	Tax Collector Contractual	\$ 7,000	\$ 5,000	
1330-450	Tax Collector Supplies	\$ 700	\$ 250	
1380-400	Fiscal Agent Fees	\$ 10,000	\$ 30,000	
Fiscal & Legal		\$ 31,439	\$ 35,500	\$ 4,061
1420-400	Legal Expenses	\$ 25,000	\$ 35,000	
1430-490	BOCES Employee Relations	\$ 5,089	\$ -	
1480-400	Public Information & Services	\$ 1,350	\$ 500	
Professional Instruction & Supervision		\$ 805,319	\$ 895,814	\$ 90,495
2020-150	Supervision Salaries	\$ 207,192	\$ 201,878	
2020-160	Supervision Clerical Salaries	\$ 144,840	\$ 198,355	
2020-400	Supervision Contractual	\$ 1,500	\$ 1,500	
2020-450	Supervision Supplies	\$ 500	\$ 500	
2060-400	Research and Planning Evaluations	\$ -	\$ -	
2060-450	Research and Planning Supplies	\$ -	\$ -	
2070-150	Inservice Salaries	\$ 9,000	\$ 13,500	
2070-400	Inservice Contractual	\$ 4,700	\$ -	
2070-450	Inservice Supplies	\$ -	\$ -	
2070-490	BOCES Inservice	\$ 3,850	\$ -	
9010-800	State Employee Retirement	\$ 31,198	\$ 34,318	
9020-800	State Teacher Retirement	\$ 44,789	\$ 49,268	
9030-800	Social Security	\$ 42,370	\$ 53,480	
9040-800	Worker Compensation	\$ 2,972	\$ 5,349	
9055-800	Unemployment Insurance	\$ 563	\$ 1,003	
9060-800	Employee Benefits	\$ 311,845	\$ 336,663	

Proposed Line Item Budget

Account Code	Account Title	2024-2025 Budget	2025-2026 Proposed	Increase/ (Decrease)
Program Component		\$ 15,277,007	\$ 15,033,410	\$ (243,597)
Teaching Regular School		\$ 4,416,815	\$ 3,828,313	\$ (588,502)
2110-120	Salaries K-6 (K-5)	\$ 1,774,586	\$ 1,796,579	
2110-130	Salaries 7-12 (6-12)	\$ 1,927,301	\$ 1,710,810	
2110-140	Salaries Substitute Teachers	\$ 150,000	\$ 170,000	
2110-160	Salaries Non-Instructional	\$ -	\$ -	
2110-200	Teaching Equipment	\$ 24,000	\$ -	
2110-400	Teaching Contractual	\$ 120,800	\$ 18,240	
2110-450	Teaching Supplies	\$ 72,200	\$ 48,028	
2110-470	Tuition	\$ 5,000	\$ -	
2110-480	Textbooks	\$ 47,000	\$ 32,200	
2110-490	BOCES Instructional Services	\$ 295,928	\$ 52,456	
Teaching - Special Programs & SWD		\$ 1,869,520	\$ 2,055,106	\$ 185,586
2250-150	Spec Ed Salaries Instructional	\$ 1,164,409	\$ 1,254,032	
2250-160	Spec Ed Salaries Non-Instructional	\$ 530,111	\$ 623,221	
2250-200	Spec Ed Equipment	\$ 5,000	\$ -	
2250-400	Spec Ed Contractual	\$ 150,000	\$ 172,853	
2250-450	Spec Ed Supplies	\$ 17,000	\$ 5,000	
2250-472	Spec Ed Tuition All Other	\$ 1,000	\$ -	
2250-480	Spec Ed Textbooks	\$ 2,000	\$ -	
2250-490	BOCES Spec Ed Salaries Instructional	\$ -	\$ -	
Special Schools		\$ 728,982	\$ 795,899	\$ 66,917
2280-490	BOCES CTE	\$ 728,482	\$ 795,899	
2330-450	Special Schools Supplies	\$ 500	\$ -	
School Library & Media Instruction		\$ 661,450	\$ 393,011	\$ (268,439)
2610-150	Library Salaries	\$ 30,183	\$ 34,282	
2610-160	Library Salaries Non-Instructional	\$ -	\$ -	
2610-400	Library Contractual	\$ 1,500	\$ -	
2610-450	Library Supplies	\$ 1,000	\$ -	
2610-460	Library & AV Loan	\$ 3,200	\$ 1,800	
2610-490	BOCES Library Media Services	\$ 53,017	\$ 52,194	
2630-150	IT Salaries	\$ 2,500	\$ 95,000	
2630-220	State Aided Computer Hardware	\$ 15,000	\$ 17,808	
2630-400	IT Contractual	\$ 65,000	\$ 133,067	
2630-450	IT Supplies	\$ 15,000	\$ 12,780	
2630-460	State Aided Computer Software	\$ 15,000	\$ 6,400	
2630-490	NERIC IT Services	\$ 460,050	\$ 39,680	

Proposed Line Item Budget

Account Code	Account Title	2024-2025 Budget	2025-2026 Proposed	Increase/ (Decrease)
Program Component				
School Guidance, Health, Social Services		\$ 1,217,631	\$ 814,062	\$ (403,569)
2810-150	Guidance Salaries	\$ 286,287	\$ 202,941	
2810-160	Guidance Clerical Salaries	\$ 49,660	\$ 52,534	
2810-400	Guidance Contractual	\$ 6,000	\$ 5,475	
2810-450	Guidance Supplies	\$ 2,500	\$ 4,050	
2810-490	Career & College BOCES Ser	\$ 433,495	\$ -	
2815-160	Health Services Salaries	\$ 103,386	\$ 107,522	
2815-200	Health Services Equipment	\$ -	\$ -	
2815-400	Health Services Contractual	\$ -	\$ 100	
2815-450	Health Services Supplies	\$ -	\$ 3,000	
2820-150	School Psychologist	\$ -	\$ 83,942	
2825-150	Social Work Salaries	\$ 69,666	\$ 65,124	
2825-400	Social Work Services	\$ -	\$ -	
2850-150	Athletic Coordinator Salaries	\$ 13,478	\$ 9,743	
2850-450	Cocurricular Supplies	\$ -	\$ -	
2855-150	Athletic Salaries	\$ 107,100	\$ 97,940	
2855-160	Civic Center Salaries	\$ 23,184	\$ 70,177	
2855-200	Athletic Equipment	\$ 7,000	\$ 5,500	
2855-400	Athletic Contractual	\$ 73,575	\$ 63,700	
2855-450	Athletic Supplies	\$ 22,300	\$ 22,500	
2855-490	Interscholastic Athletics	\$ 20,000	\$ 19,814	
School Transportation		\$ 666,456	\$ 832,923	\$ 166,467
5510-160	Transportation Salaries	\$ 374,256	\$ 527,422	
5510-200	Transportation Equipment	\$ 10,000	\$ -	
5510-400	Transportation Contractual	\$ 40,000	\$ 163,225	
5510-450	Transportation Supplies	\$ 183,500	\$ 97,750	
5510-490	BOCES Transportation Services	\$ 2,700	\$ 10,026	
5530-200	Garage Equipment	\$ 5,000	\$ -	
5530-400	Garage Contractual	\$ 43,500	\$ 19,500	
5530-450	Garage Supplies	\$ 7,500	\$ 15,000	
Benefits		\$ 5,596,153	\$ 6,194,096	\$ 597,943
9010-800	State Employee Retirement	\$ 402,522	\$ 442,775	
9020-800	State Teacher Retirement	\$ 528,839	\$ 586,626	
9030-800	Social Security	\$ 546,660	\$ 690,006	
9040-800	Worker Compensation	\$ 38,348	\$ 69,010	
9055-800	Unemployment Insurance	\$ 7,262	\$ 12,939	
9060-800	Employee Benefits	\$ 4,072,522	\$ 4,392,740	
Interfund Transfer		\$ 120,000	\$ 120,000	\$ -
9901-930	Transfer to Food Service	\$ 20,000	\$ 20,000	
9901-940	Transfer for Capital Outlay Project	\$ 100,000	\$ 100,000	

Proposed Line Item Budget

Account Code	Account Title	2024-2025 Budget	2025-2026 Proposed	Increase/ (Decrease)
Capital Component		\$ 4,635,577	\$ 5,115,375	\$ 479,798
Operations & Maintenance		\$ 1,711,548	\$ 1,659,105	\$ (52,443)
1620-160	Custodian Salaries	\$ 226,508	\$ 404,160	
1620-200	Operations Equipment	\$ 7,000	\$ -	
1620-400	Operations Contractual	\$ 730,750	\$ 677,500	
1620-450	Operations Supplies	\$ 16,500	\$ -	
1621-160	Maintenance Salaries	\$ 313,468	\$ 91,724	
1621-200	Maintenance Equipment	\$ 6,000	\$ 23,448	
1621-400	Maintenance Contractual	\$ 108,000	\$ 309,025	
1621-450	Maintenance Supplies	\$ 109,000	\$ 121,050	
1621-490	BOCES Technology Services	\$ 193,197	\$ 27,198	
1670-490	Central Printing BOCES Ser	\$ 1,125	\$ 5,000	
Specialty Items		\$ 462,216	\$ 918,924	\$ 456,708
1910-400	Unallocated Insurance	\$ 105,000	\$ 135,500	
1920-400	School Association Dues	\$ 9,000	\$ -	
1964-400	Refund Real Property	\$ 5,000	\$ -	
1981-490	BOCES Capital & Central Admin.	\$ 343,216	\$ 783,424	
Benefits		\$ 457,424	\$ 506,300	\$ 48,876
9010-800	State Employee Retirement	\$ -	\$ 36,188	
9030-800	Social Security	\$ -	\$ 51,958	
9040-800	Worker Compensation	\$ -	\$ 56,392	
9055-800	Unemployment Insurance	\$ -	\$ 6,771	
9060-800	Employee Benefits	\$ 457,424	\$ 354,991	
Debt Service		\$ 2,004,389	\$ 2,031,046	\$ 26,657
9711-600	Serial Bond - School Construction	\$ 675,000	\$ 540,000	
9711-700	SB Interest - School Construction	\$ 166,050	\$ 144,300	
9712-600	Serial Bond - Bus Purchase	\$ 349,889	\$ 315,000	
9712-700	SB Interest - Bus Purchase	\$ 40,938	\$ 39,958	
9713-600	Serial Bond - BOCES Construction	\$ 120,000	\$ 121,183	
9713-700	SB Interest - BOCES Construction	\$ 23,100	\$ 20,700	
9731-600	BAN - School Construction	\$ 235,000	\$ 165,000	
9731-700	BAN Interest - School Construction	\$ 360,000	\$ 650,493	
9789-600	Energy Performance Contract	\$ 33,624	\$ 33,796	
9789-700	EPC - Interest	\$ 788	\$ 616	
9770-700	RANS Interest	\$ -	\$ -	
		\$ 21,918,837	\$ 21,982,546	\$ 63,709

Proposition #1 – 30 Passenger, Gasoline Bus



The district would like to purchase one gasoline school bus at an amount not to exceed \$110,796. 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. This is also a smaller bus increasing our efficiency for runs with less students.

Starting in 2027, an already-enacted state law requires districts to only buy zero-emission models and then have the entire fleet replaced by 2035. We are hopeful this law will be revised in the future.

Proposition: Board of Education of the Tupper Lake Central School District (the “School District”) is hereby authorized to undertake the acquisition of school buses, at an estimated maximum aggregate cost of \$110,796, and that such costs, or so much thereof as may be necessary, shall be raised by the levy of a tax upon the taxable property of the School District to be collected in annual installments in the years and in the amounts as the Board shall determine in accordance with Section 416 of the Education Law; and, in anticipation of such tax, debt obligations of the School District as may be necessary not to exceed \$110,796 shall be issued, or the School District may enter into an installment purchase contract if the Board of Education determines that it is in the best interest of the School District to finance the purchase in that method.

Proposition #2 – Establishing a Capital Reserve

The district would like to establish a Capital Reserve to plan for unexpected costs and/or provide funding to assist with future capital improvement plans in the future. Any funds used from a Capital Reserve must be voted on by the taxpayers. A Capital Reserve is both strategic and transparent.

Proposition: Board of Education (the “Board”) of the Tupper Lake Central School District (the “District”) be authorized to establish a new capital reserve fund pursuant to Section 3651 of the Education Law of the State of New York, to be known as the “2025 Capital Reserve Fund,” to pay costs of masonry renovation, plumbing upgrades, electrical upgrades, mechanical upgrades, technology upgrades, telephone upgrades, roof replacement on District buildings, door replacement, window replacement, turf replacement, fencing, site work, including but not limited to paving, curbs and sidewalks, renovation/reconstruction of interior and exterior instructional spaces, abatement of hazardous materials and/or the purchase of new real property, furnishings, and/or equipment, in an ultimate amount of \$3 million dollars (plus interest earned thereon), having a probable term of ten (10) years and be authorized to raise \$3 million dollars to fund such capital reserve fund in the current or future years through various sources including, but not limited to, state aid reimbursement, cost saving measures



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.

Estimated School Tax Impact

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



TOWN	2024-25 TAX RATE (ACTUAL)	2025-26 TAX RATE (ESTIMATED)	% INCREASE
COLTON	\$13.61	\$14.03	3.08%
PIERCEFIELD	\$14.62	\$15.07	3.08%
TUPPER LAKE	\$16.91	\$17.43	3.08%

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 2025-26, the school tax levy would increase by \$320,180 or 3.08% under the proposed budget.

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

Election of School Board Member

In addition to the school budget and proposition vote there will be a school board election on the ballot. You will be voting on one seat for a three-year term. There is one individual certified to run for a seat on the school board.

School Board Candidate



My name is Joshua Tremblay and I'm a lifelong resident of Tupper Lake. I currently serve as the Library Media Specialist, Athletic Director, and CSE Chairperson for the Long Lake Central School District. As a father of three children in the Tupper Lake school district, I understand the importance of strong academic foundations and educational experiences. Every student deserves the opportunity to thrive both in and out of the classroom. I believe in transparent communication, collaborative decision making, and always putting students first. I'm running for the Tupper Lake School Board to prioritize students, strengthen academic programs, and ensure responsible management of district resources.

Board Members	Term Expires	Years of Service
Jane Whitmore, President	2027	16
Jason Rolley, Vice-President	2027	11
MaryEllen Chamberlain	2026	2
Sabrina Shipman	2026	2
Joshua Tremblay	2025	1



Tupper Lake Central School District would like to thank our recently appointed student board of education members, John Tower & Alivia Hopkins

