



# 2022-23 Tupper Lake CSD Budget Information



# Table of Contents

---

Letter from the BOE President	2
Three Part Component Budget	3
Property Tax Report Card	7
Budget and Board Vote Information (Sample Ballot)	9

## Attachments

School Administrator Salary Disclosure Statement

Tax Exempt Properties by County

NYS School Report Card Fiscal Accountability Supplement

# TUPPER LAKE CENTRAL SCHOOL DISTRICT

...Where excellence is no accident



Tupper Lake, NY 12986  
www.tupperlakecsd.net

**District Offices**  
294 Hosley Avenue  
518-359-3371 ext. 1000  
518-359-7862 (fax)

**Middle/High School**  
25 Chaney Avenue  
518-359-3322 ext. 2000  
518-359-9636 (fax)

**LP Quinn Elementary School**  
294 Hosley Avenue  
518-359-2981 ext. 1004  
518-359-3415 (fax)

April 23, 2022

Dear Tupper Lake Community,

On the following pages, you will find the proposed 2022-23 Tupper Lake CSD school budget. As always, it has been our primary goal to maintain the educational programs that we have available to the children of our community while being financially responsive to our community taxpayers. I believe that this year's budget does exactly that. We have once again remained below the allowable tax cap with a modest increase, while being able to keep our current educational programming in place as work together on catching up on the lost educational time experienced in the 2021-2022 school year.

Every year, we enter into the budget-building process being mindful of the economic impact of any increase on the Tupper Lake Community, while attempting to find ways to meet increasing State mandates and new regulations. *The good news is that Federal and State Aid have increased slightly this year*, and we have been able to utilize some of those funds to continue the process of advancing the learning opportunities for the children of Tupper Lake.

We are proud to present this budget to you, our partners in the academic and personal success of Tupper Lake's youth, and look forward to an amazing 2022-23 school year.

Sincerely,

Jane Whitmore, President  
Tupper Lake CSD Board of Education

**Russell Bartlett**  
Superintendent of Schools  
District Office

**Daniel Bower**  
Asst. Superintendent  
District Office

**Lee Kyler**  
Dir. Special Programs  
TLCS

**Elizabeth Littlefield**  
Elementary Principal  
LPQ

**Cynthia Lauzon**  
Middle/High School Principal  
TLMHS

## Three-Part Component Budget

	2021-22	2022-23	
<b>Administrative</b>	<b>\$ 1,751,637</b>	<b>\$ 1,969,781</b>	<b>\$ 218,145</b>
<b>Board of Education</b>	<b>\$ 20,550</b>	<b>\$ 20,550</b>	<b>\$ -</b>
1010-400 Board of Education Contractual	\$ 8,800	\$ 8,800	
1040-160 Salary District Clerk	\$ 6,500	\$ 6,500	
1060-400 District Meeting Contractual	\$ 5,250	\$ 5,250	
<b>Chief School Administration</b>	<b>\$ 187,925</b>	<b>\$ 196,250</b>	<b>\$ 8,325</b>
1240-150 Chief School Officer Salary	\$ 135,000	\$ 141,750	
1240-160 Chief School Officer Secretary Salary	\$ 43,425	\$ 45,000	
1240-400 Chief School Officer Contractual	\$ 8,250	\$ 8,250	
1240-450 Chief School Officer Supplies	\$ 1,250	\$ 1,250	
<b>Business Administration</b>	<b>\$ 346,266</b>	<b>\$ 416,808</b>	<b>\$ 70,542</b>
1310-150 Business Office Professional Salaries	\$ 74,000	\$ -	
1310-160 Account Clerk Salaries	\$ 53,754	\$ 37,600	
1310-400 Business Office Contractual	\$ 17,950	\$ 15,950	
1310-450 Business Office Supplies	\$ 8,250	\$ 10,250	
1310-490 Business Office BOCES Services	\$ 139,512	\$ 258,708	
1320-400 Auditor Contractual	\$ 20,000	\$ 25,000	
1330-400 Tax Collector Contractual	\$ 11,500	\$ 18,000	
1330-450 Tax Collector Supplies	\$ 1,300	\$ 1,300	
1380-400 Fiscal Agent Fees	\$ 20,000	\$ 50,000	
<b>Fiscal &amp; Legal</b>	<b>\$ 72,000</b>	<b>\$ 129,793</b>	<b>\$ 57,793</b>
1420-400 Legal Expenses	\$ 61,311	\$ 75,000	
1430-490 BOCES Employee Relations	\$ 5,689	\$ 49,793	
1480-400 Public Information & Services	\$ 5,000	\$ 5,000	
<b>Professional Instruction &amp; Supervision</b>	<b>\$ 1,124,896</b>	<b>\$ 1,206,380</b>	<b>\$ 81,485</b>
2020-150 Supervision Salaries	\$ 280,073	\$ 300,000	
2020-160 Supervision Secretarial Salaries	\$ 128,467	\$ 165,000	
2020-400 Supervision Contractual	\$ 102,000	\$ 102,000	
2020-450 Supervision Supplies	\$ 1,000	\$ 1,000	
2060-450 Research and Planning Supplies	\$ 500	\$ 500	
2070-150 Inservice Salaries	\$ 3,000	\$ 3,000	
2070-400 Inservice Contractual	\$ 2,000	\$ 2,500	
2070-490 BOCES Inservice	\$ 51,792	\$ 60,000	
9080-000 Employee Benefits	\$ 556,064	\$ 572,380	

## Three-Part Component Budget

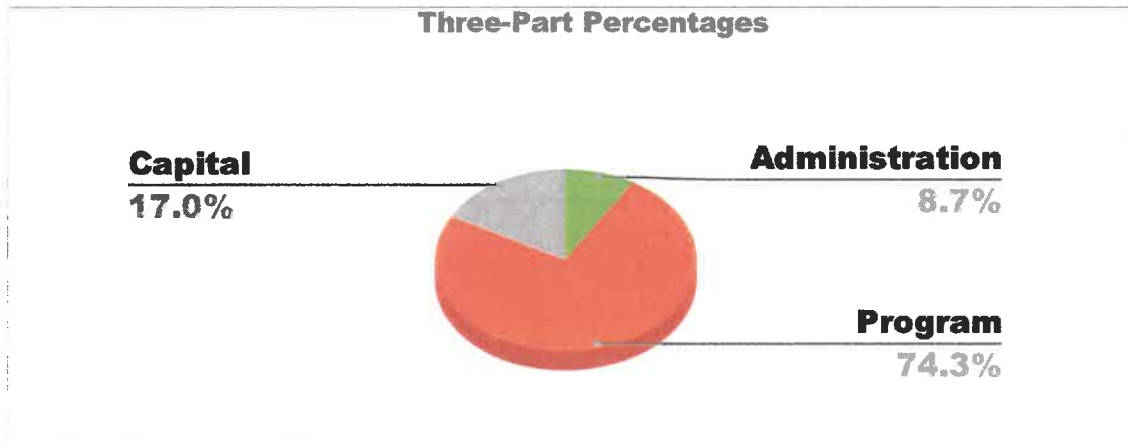
	2021-22	2022-23	
<b>Program</b>	<b>\$ 15,467,912</b>	<b>\$ 16,862,750</b>	<b>\$ 1,394,838</b>
<b>Teaching Regular School</b>	<b>\$ 5,217,276</b>	<b>\$ 5,590,100</b>	<b>\$ 372,824</b>
2110-120 Salaries K-6	\$ 2,169,846	\$ 2,215,000	
2110-130 Salaries 7-12	\$ 1,814,227	\$ 1,870,100	
2110-140 Salaries Substitute Teachers	\$ 164,800	\$ 215,000	
2110-160 Salaries Non-Instructional	\$ -	\$ -	
2110-200 Teaching Equipment	\$ 4,673	\$ 20,000	
2110-400 Teaching Contractual	\$ 83,505	\$ 190,000	
2110-450 Teaching Supplies	\$ 112,770	\$ 200,000	
2110-470 Tuition	\$ 25,000	\$ 25,000	
2110-480 Textbooks	\$ 30,000	\$ 30,000	
2110-490 BOCES Instructional Services	\$ 812,455	\$ 825,000	
<b>Teaching - Special Programs &amp; SWD</b>	<b>\$ 2,786,142</b>	<b>\$ 2,856,500</b>	<b>\$ 70,358</b>
2250-150 HDC Salaries Instructional	\$ 1,340,193	\$ 1,425,000	
2250-160 HDC Salaries Non-Instructional	\$ 379,364	\$ 560,000	
2250-200 HDC Equipment	\$ 4,500	\$ 4,500	
2250-400 HDC Contractual	\$ 194,000	\$ 94,000	
2250-450 HDC Supplies	\$ 10,000	\$ 10,000	
2250-472 HDC Tuition All Other	\$ 75,000	\$ 75,000	
2250-480 HDC Textbooks	\$ 3,000	\$ 3,000	
2250-490 HDC Salaries Instructional	\$ 23,854	\$ 25,000	
2280-490 BOCES CTE	\$ 756,231	\$ 660,000	
<b>Special Schools</b>	<b>\$ 276</b>	<b>\$ 275</b>	<b>\$ (1)</b>
2330-450 Special Schools Supplies	\$ 276	\$ 275	
<b>School Library &amp; Media Instruction</b>	<b>\$ 415,412</b>	<b>\$ 315,100</b>	<b>\$ (100,312)</b>
2610-150 Library Salaries	\$ 119,931	\$ 138,000	
2610-160 Library Salaries Non-Instructional	\$ -	\$ -	
2610-400 Library Contractual	\$ 1,500	\$ 2,500	
2610-450 Library Supplies	\$ 5,000	\$ 5,000	
2610-460 Library & A/V Loan	\$ 5,106	\$ 5,600	
2610-490 BOCES Library Media Services	\$ 51,570	\$ 52,000	
2630-220 State Aided Computer Hardware	\$ 10,000	\$ 10,000	
2630-400 Computer Hardware Repair Reserve	\$ 197,000	\$ 57,000	
2630-450 Computer Assisted Instructional Supp.	\$ 10,305	\$ 30,000	
2630-490 NERIC IT Services	\$ 15,000	\$ 15,000	

### Three-Part Component Budget

	2021-22	2022-23	
<b>Program (Continued)</b>			
<b>School Guidance, Health, Social Services</b>	<b>\$ 784,350</b>	<b>\$ 1,042,650</b>	<b>\$ 258,300</b>
2810-150 Guidance Salaries	\$ 345,931	\$ 425,000	
2810-160 Guidance Secretary	\$ 40,939	\$ 50,000	
2810-400 Guidance Contractual	\$ 6,000	\$ 6,000	
2810-450 Guidance Supplies	\$ 5,000	\$ 8,000	
2815-160 Health Services Salaries	\$ 84,766	\$ 151,000	
2815-200 Health Services Equipment	\$ 500	\$ 500	
2815-400 Health Services Contractual	\$ 15,000	\$ 35,000	
2815-450 Health Services Supplies	\$ 1,000	\$ 2,000	
2825-400 Social Work Services	\$ 25,000	\$ 25,000	
2850-150 Advisor Salaries	\$ 51,373	\$ 60,000	
2850-450 Cocurricular Supplies	\$ -	\$ -	
2855-150 Athletic Salaries	\$ 114,620	\$ 121,500	
2855-160 Civic Center Salaries	\$ 30,000	\$ 85,000	
2855-200 Athletic Equipment	\$ 3,000	\$ 3,000	
2855-400 Athletic Contractual	\$ 50,571	\$ 40,000	
2855-450 Athletic Supplies	\$ 10,650	\$ 30,650	
<b>School Transportation</b>	<b>\$ 729,778</b>	<b>\$ 985,537</b>	<b>\$ 255,759</b>
5510-150 Transportation Salaries	\$ 536,123	\$ 522,237	
5510-200 Transportation Equipment	\$ 3,000	\$ 50,000	
5510-400 Transportation Contractual	\$ 62,808	\$ 90,000	
5510-450 Transportation Supplies	\$ 104,218	\$ 175,000	
5510-490 BOCES Transportation Services	\$ 3,290	\$ 103,800	
5530-200 Garage Equipment	\$ -	\$ 2,000	
5530-400 Garage Contractual	\$ 18,107	\$ 40,000	
5530-450 Garage Supplies	\$ 2,232	\$ 2,500	
<b>Benefits</b>	<b>\$ 3,287,456</b>	<b>\$ 5,972,588</b>	<b>\$ 2,685,132</b>
9080-800 Employee Benefits	\$ 3,287,456	\$ 5,972,588	
<b>Interfund Transfer</b>	<b>\$ 20,000</b>	<b>\$ 100,000</b>	<b>\$ 80,000</b>
9901-930 Transfer to Food Service	\$ 20,000	\$ 20,000	

### Three-Part Component Budget

	2021-22	2022-23	
<b>Capital</b>	<b>\$ 3,330,169</b>	<b>\$ 3,858,516</b>	<b>\$ 528,347</b>
<b>Operations &amp; Maintenance</b>	<b>\$ 1,091,673</b>	<b>\$ 1,543,231</b>	<b>\$ 451,558</b>
1620-160 Custodian Salaries	\$ 184,112	\$ 201,308	
1620-200 Operations Equipment	\$ 7,000	\$ 7,000	
1620-400 Operations Contractual	\$ 403,201	\$ 563,700	
1620-450 Operations Supplies	\$ 1,000	\$ 30,000	
1621-160 Maintenance Salaries	\$ 287,564	\$ 375,737	
1621-200 Maintenance Equipment	\$ 8,000	\$ 8,000	
1621-400 Maintenance Contractual	\$ 86,000	\$ 155,000	
1621-450 Maintenance Supplies	\$ 90,500	\$ 110,000	
1621-490 BOCES Technology Services	\$ 24,296	\$ 92,486	
<b>Specialty Items</b>	<b>\$ 307,639</b>	<b>\$ 390,000</b>	<b>\$ 82,361</b>
1910-400 Unallocated Insurance	\$ 61,180	\$ 70,000	
1964-400 Refund Real Property	\$ 10,000	\$ 14,000	
1981-490 BOCES Capital & Central Admin.	\$ 236,459	\$ 306,000	
<b>Benefits</b>	<b>\$ 382,085</b>	<b>\$ 404,412</b>	<b>\$ 22,327</b>
9080-800 Employee Benefits	\$ 382,085	\$ 404,412	
<b>Debt Service</b>	<b>\$ 1,448,772</b>	<b>\$ 1,420,873</b>	<b>\$ (27,899)</b>
9711-600 Bond Principal Repayment	\$ 1,161,114	\$ 1,156,283	
9711-700 Bond Interest Repayment	\$ 279,658	\$ 256,590	
9770-700 RANS Interest	\$ 8,000	\$ 8,000	
<b>Interfund Transfer</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ -</b>
9901-940 Transfer for Capital Outlay Project	\$ 100,000	\$ 100,000	
	<b>\$ 20,549,718</b>	<b>\$ 22,691,048</b>	<b>\$ 2,141,330</b>





Entity Name: TUPPER LAKE CSD  
 BEDS Code: 160101  
 Claim Year: 2021-2022 ▼ SET VALUES

**SAMS**  
 NEW YORK STATE EDUCATION DEPARTMENT  
 STATE AID MANAGEMENT SYSTEM

Welcome DANIEL M BOWER (School Entity User)
CORE 05/02/2022 07:39 AM
Home | Issue Reporting | Help | Logout

Entity Info
Forms
Claim Verifications
Activity Log
Reports

You Have Selected the 'Official' Data Area.  
 The Data State of the form set is: "Clean"

[Print Legacy](#) | [Print Form](#) | [Print Blank](#) | [Print Text Only](#)

District Name: TUPPER LAKE CSD  
 Contact Person: DANIEL BOWER

District Code: 160101  
 Telephone: (518) 359-3371  
 Tel Extension: 1006

**Property Tax Report Card**

\*\*\*\*Please use Chrome or Firefox browsers when entering the Business Portal to complete the PTRC. Internet Explorer is NOT recommended.\*\*\*\*

Note: Some data elements of the Property Tax Report Card have been revised or renamed to more closely follow the Property Tax Cap calculations districts complete on the Office of the State Comptroller website. Please see the Help text above for definitions. Additional guidance on the Property Tax Levy Limit is available on the Office of Educational Management Services website: <http://www.p12.nysed.gov/mgt/serv/propertytax/taxcap/>.

Please also submit an electronic version (PDF or Word) of your school district's 2022-23 Budget Notice to: [emscmgt@nysed.gov](mailto:emscmgt@nysed.gov). This will enable us to help correct any formula or data entry discrepancy quickly.

Notice: The Enacted Budget allows school districts to establish a reserve fund for NYS Teachers' Retirement System Contributions, effective immediately. This reserve, if applicable, should be reported in the Schedule of Reserves under 'Other Reserve' and with a description that says: "To fund employer retirement contributions to the New York State Teachers' Retirement System (TRS)."

Form Due - April 25, 2022

Form Preparer Name: DANIEL BOWER  
 Preparer's Telephone Number: 5183593371

Shaded Fields Will Calculate	Budgeted 2021-22 (A)	Proposed Budget 2022-23 (B)	Percent Change (C)
Total Budgeted Amount, not including Separate Propositions	20,549,718	22,691,048	10.42 %
A. Proposed Tax Levy to Support the Total Budgeted Amount <sup>1</sup>	9,000,168	9,275,397	
B. Tax Levy to Support Library Debt, if Applicable			
C. Tax Levy for Non-Excludable Propositions, if Applicable <sup>2</sup>			
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable			
E. Total Proposed School Year Tax Levy (A+B+C-D)	9,000,168	9,275,397	3.06 %
F. Permissible Exclusions to the School Tax Levy Limit	565,131	627,404	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions <sup>3</sup>	8,435,349	8,648,529	
H. Total Proposed Tax Levy for School Purposes, <u>Excluding</u> Permissible Exclusions and Levy for Library Debt, Plus Prior Year Tax Cap Reserve (E-B-F+D)	8,435,037	8,647,993	
I. Difference: (G-H);(negative value requires 60.0% voter approval) <sup>2</sup>	312	536	
Public School Enrollment	774	770	-0.52 %
Consumer Price Index			4.7 %

<sup>1</sup> Include any prior year reserve for excess tax levy, including interest.

<sup>2</sup> 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.

<sup>3</sup> For 2022-23, includes any carryover from 2021-22 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2021-22 (D)	Estimated 2022-23 (E)
Adjusted Restricted Fund Balance	470,568	325,000
Assigned Appropriated Fund Balance	350,000	525,000
Adjusted Unrestricted Fund Balance	1,691,853	907,642
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	8.23 %	4.00 %

Schedule of Reserve Funds



Reserve Type	Reserve Name	Reserve Description *	3/31/22 Actual Balance	6/30/22 Estimated Ending Balance	Intended Use of the Reserve in the 2022-23 School Year (Limit 200 Characters)**
--------------	--------------	-----------------------	------------------------	----------------------------------	---

Note: Be sure to click on the Save button at the bottom after each additional Reserve you add under Capital, Property Loss, Liability, or Other Reserve.

Capital + (add)		For the cost of any object or purpose for which bonds may be issued.			
Repair		For the cost of repairs to capital improvements or equipment.			
Workers Compensation		For self-insured Workers Compensation and benefits.			
Unemployment Insurance	UNEMPLOYMENT	For reimbursement to the State Unemployment Insurance Fund.	2,893	2,893	To cover costs of unanticipated unemployment
Reserve for Tax Reduction		For the gradual use of the proceeds of the sale of school district real property.			
Mandatory Reserve for Debt Service		For proceeds from the sale of district capital assets or improvement, restricted to debt service.			
Insurance		For liability, casualty, and other types of uninsured losses.			
Property Loss + (add)		To cover property loss.			
Liability + (add)		To cover incurred liability claims.			
Tax Certiorari		For tax certiorari settlements.			
Reserve for Insurance Recoveries		For unexpended proceeds of insurance recoveries at fiscal year end.			
Employee Benefit Accrued Liability	EBLAR RESERVE	For accrued 'employee benefits' due to employees upon termination of service.	467,675	322,089	Use funds to pay contractual benefits to retiring
Retirement Contribution		For employer retirement contributions to the State and Local Employees' Retirement System.			
Reserve for Uncollected Taxes		For unpaid taxes due certain city school districts not reimbursed by their city/county until the following fiscal year.			
Single Other Reserve + (add)					

\* NYSED Reserve Guidance: [http://www.p12.nysed.gov/mgtserv/accounting/docs/reserve\\_funds.pdf](http://www.p12.nysed.gov/mgtserv/accounting/docs/reserve_funds.pdf)

OSC Reserve Guidance: <http://osc.state.ny.us/localgov/pubs/ltstacctg.htm#reservefunds>

\*\*Provide a brief, but specific, statement of the planned use and appropriation for the reserve in SY 2022-23. Mention any capital expenditures that will need to be voted upon in the upcoming Budget Vote.

## **Budget and Board Vote**

Tuesday May 17, 2022  
Middle/High School Library  
12:00 PM – 8:00 PM

In the Booth...

- ✓ Budget
- ✓ Bus Proposition
- ✓ Board Candidates

## **Qualification of Voters**

**A person is eligible to vote if the person is:**

- ✓ A citizen of the United States;
- ✓ Eighteen years of age or older;
- ✓ A resident within the District for a period of thirty (30) days preceding the vote.

**Board of Education Candidates**  
Vote for (1) one

David Dewryse, Jr.

Corey Kenniston

Write-in

**Write-in**

**Official Ballot for the Tupper Lake Central School District Election**  
State of New York, County of Franklin  
May 17, 2022

**Instructions:**

- (1) Mark the Oval O to the left of the name of your choice ●
- (2) To vote for a candidate whose name is not printed on this ballot, print the name clearly in the box labeled "write-in", staying within the box.
- (3) Any mark or writing outside the spaces provided for voting may void the entire ballot.

**Remember to vote on both sides** ➞

Ballot ID: 26  
TLCSD

**Budget**

RESOLVED, that the Board of Education of the Tupper Lake Central School District is hereby authorized to expend the sum of \$22,691,048 for the fiscal year beginning July 1, 2022 and ending June 30, 2023 and to levy the necessary tax for the above purpose.

YES  NO

**Proposition #1**

RESOLVED, that the Board of Education of the Tupper Lake Central School District is hereby authorized to undertake the acquisition of two (2) up to 66-passenger diesel school buses at an estimated maximum cost of \$139,400 each, and one (1) one-ton dump truck at an estimated maximum cost of \$75,000, all at an estimated maximum aggregate cost of \$353,800, less trade-in value, if any, and that the balance of such costs, or so much thereof as may be necessary, shall be raised by the levy of a tax to be collected in annual installments; and, in anticipation of such tax, debt obligations of the School District as may be necessary not to exceed \$353,800 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.

YES  NO



**Instructions for Voting on Budget and Proposals:**

(1) To vote on a question or proposal, mark the  below of your choice ●

**Remember to vote on both sides**

## Attachments

Entity Name: TUPPER LAKE CSD  
 BEDS Code: 160101  
 Claim Year: 2021-2022

Welcome DANIEL M BOWER (School Entity User) CORE 05/02/2022 07:48 AM Home | Issue Reporting | Help | Logout

Entity Info | Forms | Claim Verifications | Activity Log | Reports

You Have Selected the 'Official' Data Area.

[Print Legacy](#) | [Print Form](#) | [Print Blank](#) | [Print Text Only](#)

District Name: TUPPER LAKE CSD  
Contact Person: DANIEL BOWER

District Code: 160101  
Telephone: (518) 359-3371  
Tel Extension: 1006

Form Saved Successfully on 05/02/2022 07:48:55 AM

School Administrator Salary Disclosure Form

Form Due May 9, 2022

2022-2023 Salary Threshold = \$150,000

In response to legislative efforts to encourage greater cost sharing in service provision and local government administration, we now provide a section for districts that share administrative staff to highlight these efforts for the upcoming school year. Each sharing district should identify in the form the other district(s) with which they will be sharing administrative staff for school year 2022-2023.

If you will be sharing a Superintendent, list the other district (or districts) in the text box. If you will be sharing other administrative staff required to be reported, please send an email to [EMSCMGTS@nysed.gov](mailto:EMSCMGTS@nysed.gov) indicating the title of the staff persons(s) as well as the other district(s) involved in the cost-sharing.

The salaries, benefits and other compensation reported in the form should reflect only the financial support or commitment that your district will be making. They should not reflect the total amounts budgeted to be paid by all participating districts over the school year.

Report Estimated Salaries in the Budget for the 2022-2023 School Year

Sections 1608 and 1716 of the Education Law  
(Please read the instructions and definitions before completing this form.)

Title	Salary	Employee Benefits	Other Remuneration
1. Superintendent of Schools	135,000	34,335	

Please list the district or districts with which you will be sharing a superintendent (if applicable):

Associate, Assistant and Deputy Superintendents  
(Example Titles: Associate Superintendent for Instruction, Deputy Superintendent, Assistant Superintendent for Business, etc.)

- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.
- 9.
- 10.
- 11.
- 12.
- 13.
- 14.
- 15.
- 16.
- 17.
- 18.
- 19.
- 20.
- 21.
- 22.
- 23.
- 24.
- 25.
- 26.

Equalized Total Assessed Value 171,194,842

School District - 162001 Tupper Lake

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	2	70,900	0.04
12360	NYS ENVIRON'L FACILITIES CORP	RPTL 412	1	1,100,000	0.64
13500	TOWN - GENERALLY	RPTL 406(1)	8	469,000	0.27
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	1	16,500	0.01
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	1	110,000	0.06
25230	NONPROF CORP - MORAL/MENTAL IM	RPTL 420-a	1	1,024,100	0.60
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	7	6,201,985	3.62
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	2	11,100	0.01
41120	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	7	100,740	0.06
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	5	150,050	0.09
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	1	21,375	0.01
41800	PERSONS AGE 65 OR OVER	RPTL 467	1	15,853	0.01
41804	PERSONS AGE 65 OR OVER	RPTL 467	3	60,431	0.04
41834	ENHANCED STAR	RPTL 425	35	2,024,371	1.18
41854	BASIC STAR 1999-2000	RPTL 425	50	1,500,000	0.88
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	3	147,755	0.09
47450	FOREST/REF LAND - FISHER ACT	RPTL 480	41	3,393,133	1.98
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	26	3,952,968	2.31
50005	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	1	0	0.00
<b>Total Exemptions Exclusive of System Exemptions:</b>				<b>20,370,261</b>	<b>11.90</b>
<b>Total System Exemptions:</b>				<b>0</b>	<b>0.00</b>
<b>Totals:</b>				<b>20,370,261</b>	<b>11.90</b>

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: \_\_\_\_\_



Equalized Total Assessed Value 220,530,153

School District - 162001 Tupper Lake Central

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	6	565,308	0.26
13500	TOWN - GENERALLY	RPTL 406(1)	2	248,518	0.11
13650	VG - GENERALLY	RPTL 406(1)	16	10,960,707	4.97
13800	SCHOOL DISTRICT	RPTL 408	4	17,426,172	7.90
18040	URBAN REN: OWNER-MUNICIPALITY	GEN MUNY 506	1	3,800,617	1.72
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	1	331,235	0.15
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	5	1,835,185	0.83
25120	NONPROF CORP - EDUC(CONST PRO	RPTL 420-a	4	3,189,012	1.45
25130	NONPROF CORP - CHAR (CONST PRO	RPTL 420-a	1	323,210	0.15
25210	NONPROF CORP - HOSPITAL	RPTL 420-a	1	2,341,605	1.06
25230	NONPROF CORP - MORAL/MENTAL IM	RPTL 420-a	5	1,040,988	0.47
26100	VETERANS ORGANIZATION	RPTL 452	2	167,037	0.08
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	1	864	0.00
28550	NOT-FOR-PROFIT HOUS CO-SR CITIS	RPTL 422	1	213,580	0.10
41125	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	43	682,000	0.31
41135	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	45	1,244,662	0.56
41145	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	28	785,961	0.36
41804	PERSONS AGE 65 OR OVER	RPTL 467	34	1,091,852	0.50
41834	ENHANCED STAR	RPTL 425	229	16,989,064	7.70
41854	BASIC STAR 1998-2000	RPTL 425	398	13,969,125	6.33
47610	BUSINESS INVESTMENT PROPERTY P	RPTL 485-b	2	311,111	0.14
48660	HOUSING DEVELOPMENT FUND CO	P H F I L 577,654-a	1	822,469	0.37

**Assessor's Report - 2022 - Current Year File**  
**S495 Exemption Impact Report**  
**School Detail Report**  
**Equalized Total Assessed Value 220,530,153**

School District - 162001 Tupper Lake Central

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
48670	REDEVELOPMENT HOUSING CO	P H F I L 125 & 127	1	355,926	0.16
<b>Total Exemptions Exclusive of System Exemptions:</b>				<b>78,696,208</b>	<b>35.69</b>
<b>Total System Exemptions:</b>				<b>0</b>	<b>0.00</b>
<b>Totals:</b>				<b>78,696,208</b>	<b>35.69</b>

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: \_\_\_\_\_

Equalized Total Assessed Value 530,220,280

School District - 162001 Tupper Lake Central

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	2	69,370,000	13.08
13100	CO - GENERALLY	RPTL 406(1)	2	393,581	0.07
13500	TOWN - GENERALLY	RPTL 406(1)	12	3,450,988	0.65
13650	VG - GENERALLY	RPTL 406(1)	2	212,963	0.04
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	2	277,654	0.05
25120	NONPROF CORP - EDUCL(CONST PRO	RPTL 420-a	3	22,274,198	4.20
25130	NONPROF CORP - CHAR (CONST PRO	RPTL 420-a	5	3,504,814	0.66
25210	NONPROF CORP - HOSPITAL	RPTL 420-a	1	4,348,025	0.82
25230	NONPROF CORP - MORAL/MENTAL IM	RPTL 420-a	3	1,716,667	0.32
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	1	80,123	0.02
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	5	170,248	0.03
28540	NOT-FOR-PROFIT HOUS CO - HOSTE	RPTL 422	6	1,249,876	0.24
41125	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	35	948,245	0.18
41135	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	30	1,449,724	0.27
41145	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	24	1,387,427	0.26
41804	PERSONS AGE 65 OR OVER	RPTL 467	18	1,328,928	0.25
41834	ENHANCED STAR	RPTL 425	148	12,490,052	2.36
41854	BASIC STAR 1999-2000	RPTL 425	286	10,062,910	1.90
47450	FOREST/REF LAND - FISHER ACT	RPTL 480	10	5,009,751	0.94
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	10	8,342,325	1.57
50005	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	2	15,654	0.00

Equalized Total Assessed Value 530,220,280

School District - 162001 Tupper Lake Central

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
50006	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	2	15,654	0.00
<b>Total Exemptions Exclusive of System Exemptions:</b>				148,068,499	27.93
<b>Total System Exemptions:</b>				31,308	0.01
<b>Totals:</b>				148,099,807	27.93

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:

## TUPPER LAKE CSD - NEW YORK STATE REPORT CARD [2020 - 21]

The New York State Report Card is an important part of the Board of Regents' effort to create educational equity and raise learning standards for all students. Knowledge gained from the report card on a school's or district's strengths and weaknesses can be used to improve instruction and services to students. The report card provides information to the public on school/district staff, students, and measures of school and district performance as required by the Every Student Succeeds Act (ESSA). Fundamentally, ESSA is about creating a set of interlocking strategies to promote educational equity by providing support to districts and schools as they work to ensure that every student succeeds. New York State is committed to ensuring that all students succeed and thrive in school no matter who they are, where they live, where they go to school, or where they come from.

Due to COVID-19 and changes to New York State testing, accountability, and federal reporting requirements, 2021-22 district and school accountability statuses are the same as those assigned for the 2020-21 school year. For informational purposes, accountability graduation rates and chronic absenteeism data are reported. August 2020, January 2021, and some June 2021 Regents examinations were canceled. For more information, please see the NYSED Waiver Memorandum and NYS Board of Regents Announcement.

### 2021-22 ACCOUNTABILITY STATUS

Due to COVID-19 and changes to New York State accountability and federal reporting requirements, 2021-22 district and school accountability statuses are the same as those assigned for the 2020-21 school year.

## GOOD STANDING

### EXPENDITURES PER PUPIL (2020-21)

For detailed information, please see Financial Transparency Report.

	Pupil Count	Federal		State & Local		Total	
		Expenditures	Expenditures Per Pupil	Expenditures	Expenditures Per Pupil	Expenditures	Expenditures Per Pupil
This District	742	\$542,431	\$731	\$15,912,360	\$21,445	\$16,454,791	\$22,176
Statewide	2,531,787	\$4,030,706,303	\$1,592	\$55,385,642,661	\$21,876	\$59,416,348,964	\$23,468

© COPYRIGHT NEW YORK STATE EDUCATION DEPARTMENT, ALL RIGHTS RESERVED.

THIS DOCUMENT WAS CREATED ON: MAY 2, 2022, 8:27 AM EST

# TUPPER LAKE CSD

## 2020-21 School Year Financial Transparency Report

The tables below display per pupil expenditures for charter schools, traditional public schools, as well as district averages that may be higher or lower than an individual school.

All amounts shown on this report (except exclusions) are per pupil of the entire school or district, unless otherwise noted.

| Business Rules

### Economic and Student Characteristics

**P-12  
ENROLLMENT**  
▼  
**742**

**NEEDS  
RESOURCE  
CATEGORY**  
▼  
Average Need

**DISTRICT  
ABILITY TO  
RAISE LOCAL  
FUNDS IS**  
▼  
significantly  
less than the  
average district  
in the state

**STUDENT NEEDS  
ARE**  
▼  
slightly less  
than the state  
average

### Student Demographics

Enrollment	TUPPER LAKE CSD
All Students	742
Economically Disadvantaged	54%
Students with Disabilities	17%
English Language Learners	—
» Race/Ethnicity	

Staffing Profile	TUPPER LAKE CSD
Student-to-Teacher Ratio	12
Teachers with Fewer than 4 years of Experience %	13%
Teachers with 4-20 Years of Experience %	66%
Teachers with 21+ Years of Experience %	22%

## Comparison: How do per pupil expenditures compare?

**THIS SCHOOL**  
▼  
N/A

**DISTRICT OR DISTRICT OF LOCATION**  
▼  
\$22,176.27

**COUNTY AVERAGE**  
▼  
\$22,901.50

**STATEWIDE AVERAGE**  
▼  
\$23,470.91

### Report View One: How Much is Being Spent on Instruction and Administration?

For traditional school districts, school level data (entries A through D) represent the average per pupil school level expenditures for all schools in the district. For charter schools, these entries reflect school level expenditures for the particular charter school only. Entries E through H reflect central expenditures.

Total spending (entry I) represents all non-excluded per pupil expenditures. For traditional school districts, this represents the average per pupil expenditures of all schools in the district. For charter schools, this represents per pupil school level expenditures.

Report View One Per Pupil Expenditure Categories	TUPPER LAKE CSD
» A. Instruction (A1 + A2 + A3 + A4)	\$11,764.52
» B. Administration (B1 + B2 + B3)	\$654.82
» C. All Other Spending (C1 + C2 + C3)	\$2,618.88



Report View One Per Pupil Expenditure Categories	TUPPER LAKE CSD
D. Total School Level (A + B + C)	\$15,038.22
» E. Central Instruction (E1 + E2 + E3 + E4)	\$319.44
» F. Central Administration (F1 + F2 + F3)	\$1,756.21
» G. All Other Central Spending (G1 + G2 + G3)	\$5,062.39
H. Total Central Costs	\$7,138.04
I. Total Spending (D + H)	\$22,176.27

## Report View Two: How are the Local/State and Federal Funds Spent?

Report View Two presents the same expenditures reported in View One, but disaggregates that spending by local/state/federal/other revenue source.

For traditional school districts, school level data (entries J and K) represent the average per pupil school level expenditures for all schools in the district. For charter schools, these entries reflect school level expenditures for the charter school. Entries L and M reflect central expenditures.

Total spending (entry N) represents all non-excluded per pupil expenditures. For traditional school districts, this represents the average per pupil expenditures of all schools in the district. For charter schools, this represents per pupil school level expenditures.

Report View Two Per Pupil Expenditure Categories	TUPPER LAKE CSD
J. Total School Level Local/State Spending	\$14,330.77
» K. Total School Level Federal Spending	\$707.45
L. Total Central Level Local/State Spending	\$7,114.46
M. Total Central Level Federal Spending	\$23.58
N. Total Spending (J + K + L + M)	\$22,176.27

## Detailed Spending: How Much is Spent Per Pupil in Selected Program Areas?

Program Area Details in entries O through Z represent subsets of spending in Report View One and Report View Two. Five program areas are broken out. To calculate per pupil expenditures P-12 enrollment is used for pupil services, community schools programs, and BOCES services. Enrollments for the program areas are used for special education, ELL services, and prekindergarten.

Entries O through T represent school level expenditures. For charter schools, data represents per pupil expenditures in each of category in the selected school. For traditional school districts, data under the district column represent the district average of all schools in each of these categories.

Entries U through Z represent central expenditures.

»	<b>Program Detail Areas</b>
	Program areas are included within the above School Level Expenditures (Row D) and Central Costs (Row H)

## Exclusions: What Other Spending is not Included in the Per Pupil Amounts Shown Above?

The final section represents total expenditures, with the following exclusions that were not included in the per pupil expenditure calculations above: transportation, tuition, debt service, and other.

“Other Exclusions” include expenditures such as tuition for students attending BOCES full-time, services provided to nonpublic or charter schools, prekindergarten payments to community-based organizations, and community services.

Excluded Expenditures	TUPPER LAKE CSD
<b>1. Transportation</b>	\$805,831.00
<b>2. Charter School Tuition</b>	\$0.00
<b>3. Other Tuition</b>	\$6,836.00
<b>4. Debt Service</b>	\$1,838,361.00
<b>5. Other</b>	\$737,991.00
<b>Percent Excluded from Total</b>	17%
<b>Total Expenditures</b>	<b>\$19,843,810.00</b>

