

# Northeastern Clinton Central School District

Budget Presentation for the 2023–2024 School Year

Presentation to the Board of Education

by:

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May 9th, 2023



# **REVENUE PROPOSAL\***

- ▶ Increase Real Property Tax (Tax Levy) by 1.74%
  - Generates \$205,342 in New Revenue
  - Does not exceed the estimated tax cap of 1.96%
  - 50% or more of voters must approve the budget

Tax Cap Limit of 1.96% (\$230,758)

Difference - \$25,416

\*May Change depending on  
Foundation Aid Figures in  
Adopted State Budget.



<b>With 1.74% Tax Increase</b>			
	<b><u>BUDGETED</u></b>	<b><u>PROPOSED</u></b>	<b><u>CHANGE</u></b>
	<b>2022/2023</b>	<b>2023/2024</b>	
<b>Real Property Tax</b>	<b>\$11,801,268</b>	<b>\$12,006,610</b>	<b>\$205,342</b>
<b>Fund Balance Appropriated</b>	<b>\$868,452</b>	<b>\$301,029</b>	<b>(\$567,423)</b>
<b>PILOTs</b>	<b>\$46,000</b>	<b>\$44,000</b>	<b>(\$2,000)</b>
<b>BOCES Shuttle Transport</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$0</b>
<b>County Preschool</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$0</b>
<b>Youth Services</b>	<b>\$2,500</b>	<b>\$2,500</b>	<b>\$0</b>
<b>Vermont Tuition</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>\$0</b>
<b>Interest Earnings</b>	<b>\$5,000</b>	<b>\$7,500</b>	<b>\$2,500</b>
<b>Sale of Trans. Equipment</b>	<b>\$12,000</b>	<b>\$12,000</b>	<b>\$0</b>
<b>BAN Building Aid/Premium</b>	<b>\$1,454,515</b>	<b>\$1,983,455</b>	<b>\$528,940</b>
<b>Refund of PY Expense (BOCES)</b>	<b>\$40,000</b>	<b>\$40,000</b>	<b>\$0</b>
<b>Misc. Income</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>\$0</b>
<b>Estimated State Aid</b>	<b>\$19,333,804</b>	<b>\$21,175,087</b>	<b>\$1,841,283</b>
<b>Medicaid</b>	<b>\$60,000</b>	<b>\$60,000</b>	<b>\$0</b>
<b>EBLAR Reserve (Retirements)</b>	<b>\$134,175</b>	<b>\$442,465</b>	<b>\$308,290</b>
<b>Budget Revenue</b>	<b>\$34,122,714</b>	<b>\$36,439,646</b>	<b>\$2,316,932/6.78%</b>

## Estimated 1.74% Tax Rate Per Thousand Using Projected 2023–2024 Assessments

- ▶ 2016–17 Rate \$20.28
- ▶ 2017–18 Rate \$20.44
- ▶ 2018–19 Rate \$20.62
- ▶ 2019–20 Rate \$20.58
- ▶ 2020–21 Rate \$20.88
- ▶ 2021–22 Rates \$20.45/\$21.98
- ▶ 2022–2023 \$17.83\*
- ▶ 2023–2024 est. rate \$16.78

2023–2024 Assessments projected to increase by \$54,088,571

2022–2023 Assessments Increased by \$109,451,610

\*Final Rate will be established after Grievance Period.



## How to Calculate Estimated Annual Tax Increase Using an Increased Assessment:

\$100,000 Assessment x \$17.83 = \$1,783.00

**\$120,000 Assessment x \$17.83 = \$2,139.60 (+\$356.60) NO**

\$120,000 Assessment x \$16.78\* = \$2,013.60 (+\$230.60) YES

\$150,000 Assessment x \$17.83 = \$2,674.50

**\$175,000 Assessment x \$17.83 = \$3,120.25 (+\$445.75) NO**

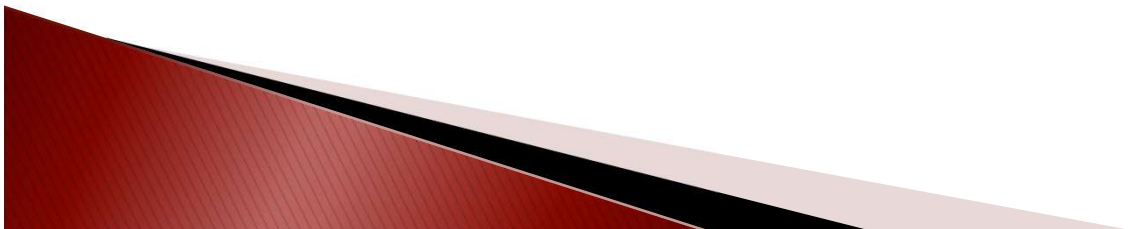
\$175,000 Assessment x \$16.78\* = \$2,936.50 (+\$262.00) YES

\$200,000 Assessment x \$17.83 = \$3,566.00

**\$230,000 Assessment x \$17.83 = \$4,100.90 (+\$534.90) NO**

\$230,000 Assessment x \$16.78\* = \$3,859.40 (+\$293.40) YES

\*\$16.78 is an estimated rate per thousand based on initial tax base assessment provided by Clinton County on 5/2/2023.



# **ITEMS INCLUDED IN CURRENT 2023-2024**

## **BUDGET PROPOSAL**

- ❖ Increased Equipment Codes for Renovated Areas (Elementary Schools)
- ❖ Replacement of Student Desks/Chairs in Elementary Buildings
- ❖ Increase in Operations/Maintenance Budget
- ❖ Increase in Material & Supply costs due to low stock/high demand
- ❖ Purchase of 12 Passenger Van
- ❖ Reduction of Elementary Section at Mooers Elementary
- ❖ Converting PT Custodial Retirement to FT Custodial Position
- ❖ Increase in BOCES Placements/Costs
- ❖ 5% Health Insurance Premium Increase
- ❖ TRS Estimated Decrease from 10.29% to 9.76 %
- ❖ ERS Increase from 11.6% to 13.1 %
- ❖ Retirement Payments 3 Teaching/1 Admin (Paid from EBLAR Reserve)
- ❖ \$100,000 Project – **RP Gym Floor**

### Proposition:

Purchase of 3 66 Passenger Diesel Buses Not to Exceed \$468,510

Purchase of 1 60 Passenger Lift Diesel Bus Not to Exceed \$177,100



# **SCHOOL BUS PROPOSITION**

## **Annual Bus Purchase**

- ❖ Rotation of 4 Buses Annually to Maintain Fleet
- ❖ Bus Aid Currently 90%
- ❖ Purchase of 3 66 Passenger Diesel Engine Buses
- ❖ Purchase of 1 60 Passenger Diesel Engine Bus
- ❖ Debt Service Payments begin 2024/25

Proposition Total –  
Not to Exceed \$645,610





# School Board Candidate & Propositions

## Open Board Seat

4 Year Term (Arsene Letourneau)

Candidates for Open Board Seat:

Melissa (Hinerth) Bresnahan  
Molly Ryan

## Purchase of 4 Buses

Not to Exceed \$645,610

## Library Support

\$33,000 (\$11,000 per Library)





# *Budget Vote & Election*

May 16<sup>th</sup>

11:00am – 8:00pm

Middle School Small Cafeteria

&

Mooers Elementary School

Gymnasium

