

Northeastern Clinton Central School

BUDGET NEWSLETTER

BUDGET VOTE AND BOARD OF EDUCATION ELECTION
MAY 16, 2023 FROM 11:00 AM TO 8:00 PM

**Middle School Gymnasium in Champlain
and Mooers Elementary School Gymnasium**



Budget Message from the Board of Education and Superintendent, Robb Garrand

On May 16, 2023, taxpayers will be asked to vote on the 2023-2024 Northeastern Clinton Central School District Budget. The proposed budget will result in a 1.74% increase in the tax levy.

The Superintendent of Schools and the Board of Education believe this budget reflects the academic and financial values of the community and provides a solid educational program for our students. The total proposed budget for the 2023-2024 school year is \$36,439,646 which is an increase of \$2,316,932 (6.78%). As shared last budget season, the District continues to see significant increases in the prices of equipment, materials, supplies and contractual costs for operating our schools. We are also keenly aware of the increased costs that households are faced with daily, and we understand the challenges these present for our school community. Therefore, after careful consideration, we will not be levying taxes to the cap of 1.96% and are instead proposing a budget that will result in a 1.74% increase.

Please note that the tax rate will be set after all assessments are finalized in August. A homeowner with a \$100,000 assessment will see an estimated annual increase of \$33 based on their 2022-2023 annual tax bill. This amount could fluctuate depending on 2023 assessments. **Please remember that the district has no control over assessments, even though the timing often coincides with our budget newsletter.**

THE 2023-2024 SCHOOL YEAR BUDGET PROPOSES THE FOLLOWING REDUCTION:

- Elimination of an elementary section at Mooers Elementary.

THE 2023-2024 SCHOOL YEAR BUDGET PROPOSES THE FOLLOWING ADDITIONS:

- Middle/High School increase of custodial worker position from 40% to 100% (additional support for cleaning of new spaces constructed by the capital project).
- Annual \$100,000 State-Aided Project: Projects are budgeted and aided at our building aid ratio, which is 82.4% for next year. This allows the district to undertake small capital improvement projects at a minimal annual cost (\$100,000 worth of work costs the district only \$17,600). The \$100,000 Project budgeted for next year will provide reconstruction of the Rouses Point Elementary gymnasium. The scope of work includes the abatement of the floor, wood replacement of the gym floor, and replacement of the flooring in the surrounding area vestibules.

Superintendent's Message (continued)

- The budget also takes into consideration that many of our buses are over ten years old. To reduce maintenance costs, the district is committed, with taxpayer support, to continue our successful rotation schedule by purchasing (4) new buses – not to exceed the value of \$645,610 - of which the district will receive approximately 90% in transportation aid. This results in a district cost of \$64,561 for 4 new buses.

ON THE BALLOT MAY 16, 2023:

- One proposition for the community libraries in the amount of \$33,000 (\$11,000 per library)
- One proposition for four (4) new school buses
- One (1) Board of Education seat for election – (1) Four-Year term

We appreciate your continued support for education in each of our unique and wonderful school communities. We will host our annual budget hearing on Monday, May 9, 2023, at 6:00 p.m. in the Board of Education Meeting Room located in the Middle School. The budget will be presented and reviewed in detail for our community members.

VOTING FOR THE SCHOOL BOARD'S PROPOSED BUDGET PLAN:

WHEN: Tuesday, May 16, 2023
TIME: 11:00 a.m. to 8:00 p.m.
PLACES: Middle School Gymnasium
and Mooers Elementary School Gymnasium

Please direct your voting question to Leanne Supernaw, Deputy District Clerk, at 518-298-8242, extension 1003.

As a district, we are focused on meeting the needs of all students, whether they plan to attend college or trade school, enlist in the military, or join the workforce after graduation. Our updated facilities, made possible by our Capital Project and the support of our taxpayers, are a true investment in the future of our community.

Thank you for your consideration of the School Board's proposed 2023-2024 budget plan. We are excited for the future of the Northeastern Clinton Central School District. Our school community has faced many challenges during the last few years, and we are very grateful for your continued support of our great students - our community's most valuable resource - and of our school system.

Sincerely,

Robb J. Garrand

Robb J. Garrand
Superintendent of Schools

2023-24 PROPERTY TAX REPORT CARD

**90501 - NORTHEASTERN CLINTON
CSD**
Contact Person: Jennifer Brown
Telephone Number: (518) 298-8242

	Budgeted 2022-23 (A)	Proposed Budget 2023-24 (B)
Total Budgeted Amount, not Including Separate Propositions	34,122,714	36,439,646
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	11,801,268	12,006,610
B. Tax Levy to Support Library Debt, if Applicable		
C. Tax Levy for Non-Excludable Propositions, if Applicable ²		
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)	11,801,268	12,006,610
F. Permissible Exclusions to the School Tax Levy Limit	319,817	272,284
G. School Tax Levy Limit , Excluding Levy for Permissible Exclusions ³	11,576,965	11,759,742
H. Total Proposed School Year Tax Levy, Excluding Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	11,481,451	11,734,326
I. Difference: (G - H); (negative value requires 60.0% voter approval) ²	95,514	25,416
Public School Enrollment	1,300	1,325
Consumer Price Index	4.70%	8.00%

¹ Include any prior year reserve for excess tax levy, including interest.

² 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.

³ For 2022-23, include any carryover from 2021-22 and exclude any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2022-23 (D)	Estimated 2023-24 (E)
Adjusted Restricted Fund Balance	2,419,703	2,650,000
Assigned Appropriated Fund Balance	1,006,244	500,000
Adjusted Unrestricted Fund Balance	4,232,820	4,995,000
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	12.40%	13.71%

SCHEDULE OF RESERVE FUNDS

Reserve Type	Reserve Name	Reserve Description *	3/31/23 Actual Balance
Unemployment Insurance	Unemployment Insurance Reserve	To pay the cost of reimbursement to the State Unemployment Insurance Fund.	\$40,436.83
Insurance	Insurance Reserve	To pay liability, casualty, and other types of uninsured losses.	\$33,399.24
Tax Certiorari	Tax Certiorari Reserve	To establish a reserve fund for tax certiorari settlements.	\$44.00
EBALR - Employee Benefit Accrued Liability	EBLAR Reserve	For the payment of accrued 'employee benefits' due to employees upon termination of service.	\$2,296,088.52
Retirement Contribution	Retirement Contribution Reserve	To fund employer retirement contributions to the State and Local Employees' Retirement System	\$50,604.90

6/30/23 Estimated Ending Balance	Intended Use of the Reserve in the 2023-24 School Year
\$40,600	Pay any Unemployment claims that exceed the amount budgeted the General Fund Budget.
\$33,450	Pay any unanticipated Insurance claims that may occur.
\$44	No Intended Use. Interest Earnings Only.
\$2,375,000	Pay contractual leave days upon leave/retirement as contractually obligated.
\$50,700	Absorb any spikes that may occur in ERS Contributions.

THANK YOU FOR SUPPORTING OUR . . .

Schools

Middle/High
School



Mooers Elementary

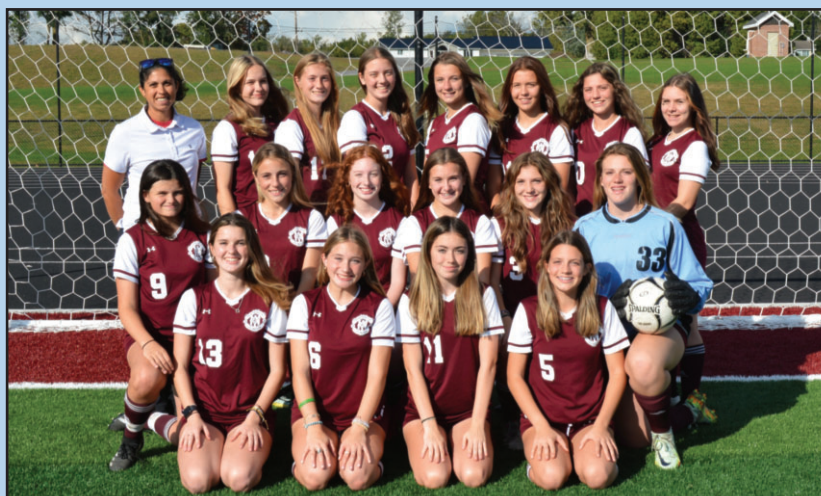


Rouses Point Elementary

Students



Athletics



Faculty & Staff



THANK YOU FOR SUPPORTING OUR . . .

Community Events



Clubs



Departments



Camp Programs



Regional Events

North Country Model United Nations
- 45th Session -

Co-Secretary Generals Michaela Bresnahan & Thor Frostick



GENERAL FUND APPROPRIATIONS

	2022-2023 BUDGET	2023-2024 PROPOSED
GENERAL SUPPORT		
Board of Education	\$ 3,800	\$ 4,285
District Clerk	\$ 11,786	\$ 17,450
District Meeting	\$ 3,750	\$ 3,750
Central Administration	\$ 229,712	\$ 232,179
Business Administration	\$ 228,522	\$ 285,189
Auditing Services	\$ 18,000	\$ 18,500
District Treasurer	\$ 62,348	\$ 120,076
Tax Collection	\$ 13,600	\$ 17,600
Purchasing	\$ 6,200	\$ 5,400
Fiscal Agent Fees	\$ 20,000	\$ 35,000
Legal Services	\$ 64,000	\$ 84,000
Personnel	\$ 47,750	\$ 58,500
Records Management	\$ 4,171	\$ 4,241
Operation & Maintenance	\$ 1,957,573	\$ 2,050,370
Central Printing & Mailing	\$ 78,500	\$ 94,000
Central Data Processing – BOCES	\$ 30,000	\$ 30,000
Special Items/BOCES Payment	\$ 739,653	\$ 832,922
GENERAL SUPPORT TOTAL	\$ 3,519,365	\$ 3,893,462
INSTRUCTION		
Supervision/Regular School	\$ 680,388	\$ 812,600
In-service Training	\$ 43,525	\$ 48,825
Teaching/Regular School	\$ 6,471,909	\$ 6,861,535
Handicapping Conditions	\$ 4,934,912	\$ 5,006,157
(Programs for Children with)		
Occupational Education	\$ 837,093	\$ 889,034
Teaching/Special School	\$ 4,000	\$ 4,000
(Continuing Edu. & Summer School)		
School Library & Audio-Visual	\$ 170,599	\$ 188,540
Computer Assisted Instruction	\$ 693,004	\$ 712,556
Guidance/Regular School	\$ 353,203	\$ 360,901
Health Services/Regular School	\$ 245,264	\$ 252,129
Psychological Svcs./Regular School	\$ 74,028	\$ 77,728
Co-Curricular Activities/Reg. School	\$ 107,149	\$ 105,263
Interscholastic Athletics/Reg. School	\$ 250,000	\$ 257,295
INSTRUCTION SUMMARY	\$ 14,865,074	\$15,576,563
DISTRICT TRANSPORTATION		
District Transportation Services	\$ 1,361,089	\$ 1,655,870
Garage Building	\$ 74,500	\$ 78,500
DISTRICT TRANSPORTATION SUMMARY	\$ 1,435,589	\$ 1,734,370
UNDISTRIBUTED		
Employee Benefits	\$ 10,077,059	\$10,316,558
Debt Service: Principal	\$ 3,335,000	\$ 3,439,320
Debt Service: Interest	\$ 790,627	\$ 1,229,373
\$100,000 Capital Project	\$ 100,000	\$ 250,000
UNDISTRIBUTED SUMMARY	\$ 14,302,686	\$15,235,251
TOTAL GENERAL FUND APPROPRIATION SUMMARY ..	\$ 34,122,714	\$36,439,646

GENERAL FUND REVENUES

	2022-2023 REVENUES	2023-2024 ESTIMATED
Real Property Tax Items	\$ 46,000	\$ 44,000
<i>Includes payments in lieu of taxes and interest/penalties on real property.</i>		
Charges For Services	\$ 302,500	\$ 302,500
<i>Includes non-resident tuition, adult education, building use and pool use fees, student fees, admission charges for sporting events, Youth Commission services for summer swim program and bus use charges as well as Vermont student tuition.</i>		
Use of Money & Property	\$ 5,000	\$ 7,500
<i>Includes interest and earnings on district funds.</i>		
Sale of Property and Compensation for Loss	\$ 12,000	\$ 12,000
<i>Includes sale of scrap, equipment and buses; insurance recoveries and other compensation for losses.</i>		
Miscellaneous	\$ 239,175	\$ 547,465
<i>Includes refunds of prior year expenditures, use of district reserves, gifts and donations and other miscellaneous revenues received from the district.</i>		
State Sources (NYS)	\$ 20,788,319	\$ 23,158,542
<i>Includes State Aid---Foundation Aid, BOCES Aid, Textbook Aid, Computer Software & Hardware Aid, Excess Cost Aid, Library Loan Program Aid and Building Aid as well as Transportation Aid.</i>		
Federal Sources - Medicaid Reimbursement	\$ 60,000	\$ 60,000
TOTAL PROJECTED REVENUES OTHER THAN REAL PROPERTY TAXES	\$ 21,452,994	\$ 24,132,007
ALLOCATED FUND BALANCE	\$ 868,452	\$ 301,029
TAX LEVY	\$ 11,801,268*	\$ 12,006,610*
TOTAL	\$ 34,122,714	\$ 36,439,646

* Does not include \$33,000 for the 3 local libraries.

SCHOOL TAX INFORMATION

TOWN OF	2022-2023/Actual Per Thousand	2023-2024/Estimated Per Thousand
Altona	\$17.83	\$18.16
Champlain	\$17.83	\$18.16
Chazy	\$17.83	\$18.16
Mooers	\$17.83	\$18.16

SCHOOL TAXES ON \$100,000 ASSESSMENT

TOWN OF	2022-23/Actual w/o Star	2023-24/Estimated w/o Star	2022-23/Actual w/\$30,000 Star	2023-24/Estimated w/\$30,000 Star
Altona	\$1,783.00	\$1,816.00	\$1,248.10	\$1,271.20
Champlain	\$1,783.00	\$1,816.00	\$1,248.10	\$1,271.20
Chazy	\$1,783.00	\$1,816.00	\$1,248.10	\$1,271.20
Mooers	\$1,783.00	\$1,816.00	\$1,248.10	\$1,271.20

Auditorium



Secure District Entrance



Pool



Consolidated Offices



Northeastern Clinton Central School
103 Route 276
Champlain, New York 12919

BOARD OF EDUCATION

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