



2023-2024 Budget Hearing

CHRISTOPHER CLAPPER - SUPERINTENDENT

BRIANNE KIRCHOFF - BUSINESS ADMINISTRATOR



DONE!

Flooring - Before



Flooring - Before



Flooring - Before



Flooring - Before



Flooring - After



Flooring - After



Flooring - After



Boys Locker Room - Before



Boys Locker Room - Before



Boys Locker Room - After



Boys Locker Room - After



Boys Locker Room - After



Boys Locker Room - After



Stair Repairs - Before



Stair Repairs - Before



Stair Repairs - Before



Stair Repairs - After



Stair Repairs - After



Stair Repairs - After



Garage Cement Work - Before



Garage Cement Work - Before



Garage Cement Work - After



Garage Cement Work - After



Walking Path - Before



Walking Path - After



Walking Path - After



Junior High Flooring - Before



Junior High Flooring - After



Tower Gardens



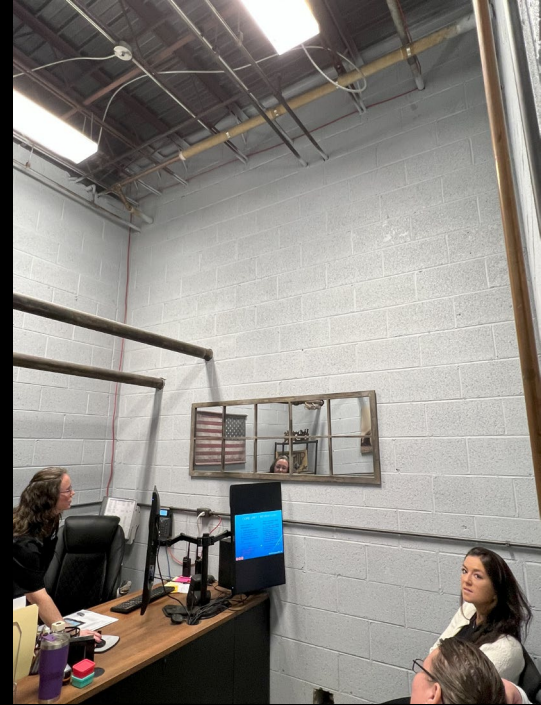
Tower Gardens



Transportation Office



Transportation Office



Bus Garage Paving



Countertops



Pad & Shed Relocated





**WORK IN
PROGRESS**

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Air Conditioning



Girls Locker Room



Girls Locker Room



Boys Locker Room - After



MPR / Concession



MPR / Concession



MPR / Concession



Official's Room



Gym Project



Gym Project



Gym Project



Gym Project



COMING SOON



Ceiling Work



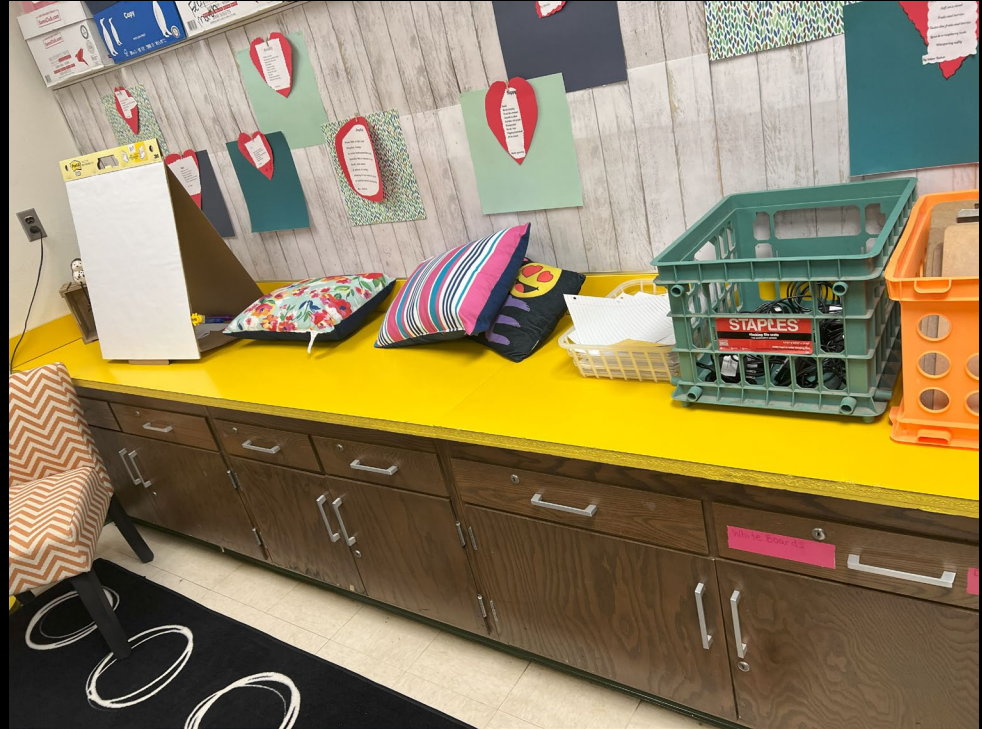
Ceiling Work



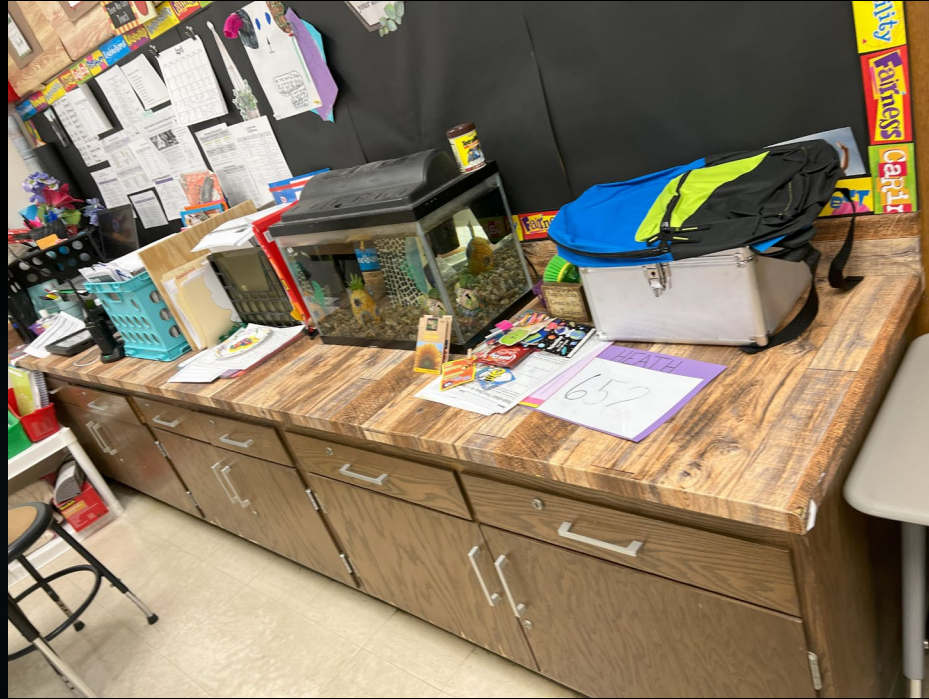
Ceiling Work



Countertops



Countertops



Countertops



Bathroom Flooring



Concrete Repairs



Carpeting



Carpeting



Electric Buses



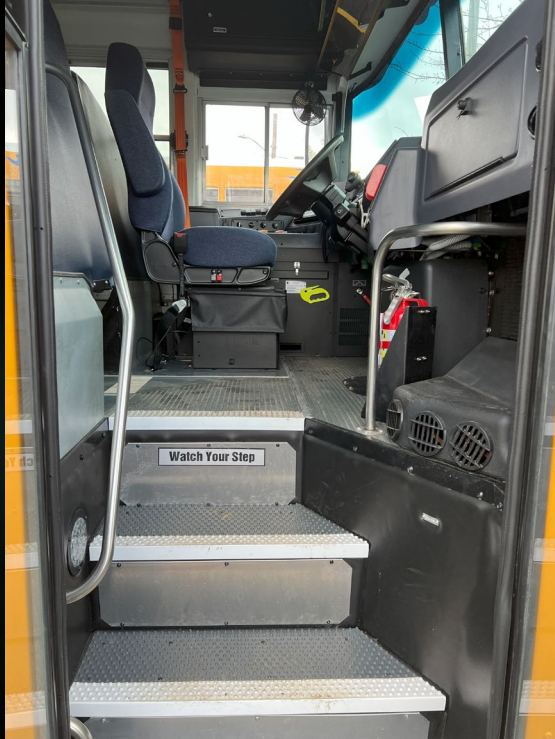
Electric Buses



Electric Buses



Electric Buses



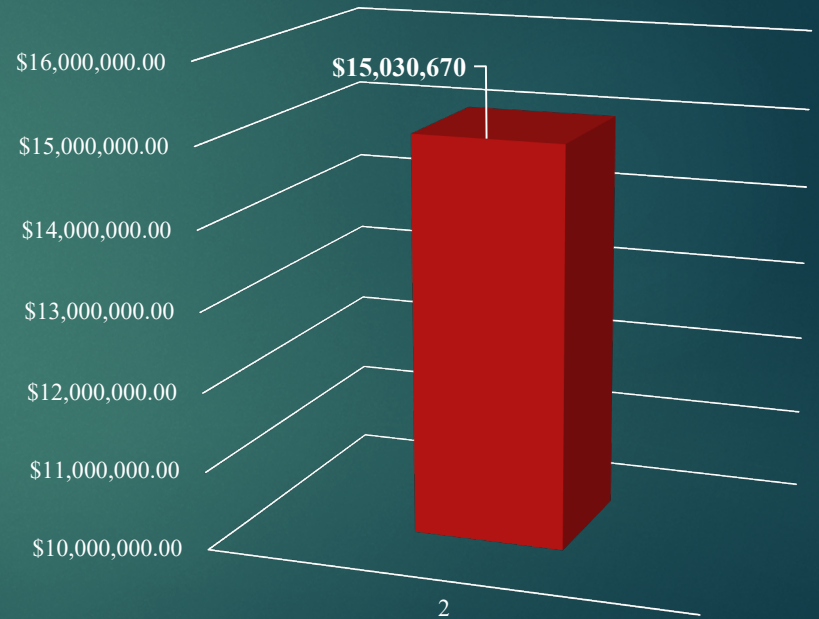
The Numbers



The Numbers

- ▶ 2022-23 Voter Approved Budget
 - ▶ \$15,030,670

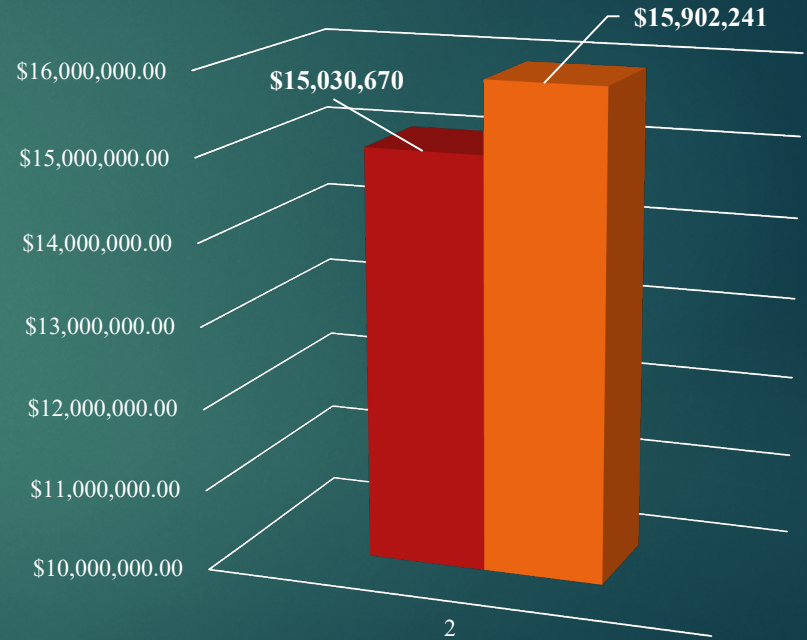
Budgeted Expenditures



The Numbers

- ▶ 2022-23 Voter Approved Budget
 - ▶ \$15,030,670
- ▶ 2023-24 Proposed Budget
 - ▶ \$15,902,241

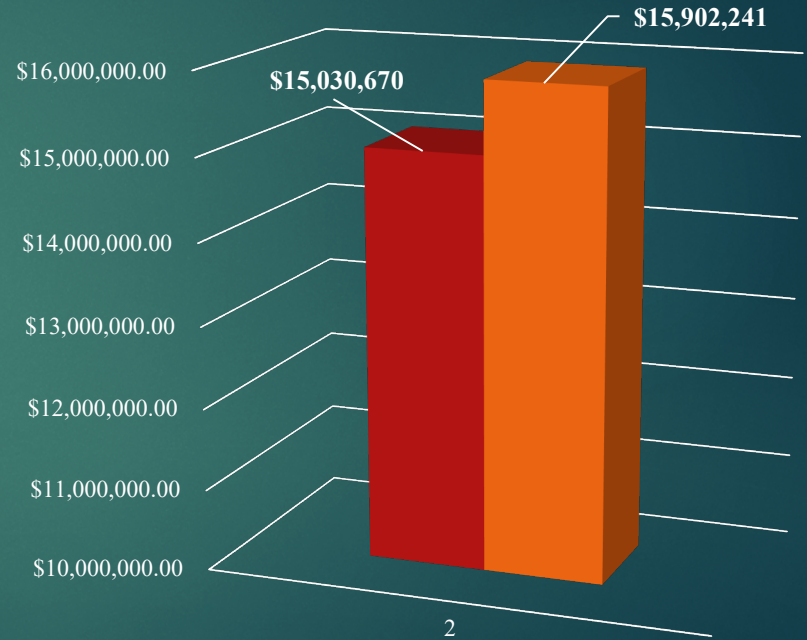
Budgeted Expenditures



The Numbers

- ▶ 2022-23 Voter Approved Budget
 - ▶ \$15,030,670
- ▶ 2023-24 Proposed Budget
 - ▶ \$15,902,241
- ▶ \$871,571 increase
 - ▶ 5.80% over 2022-23 expenditures

Budgeted Expenditures



Top Increases



Top Increases

- ▶ Salaries & Benefits
 - ▶ \$353,000

Top Increases

- ▶ Salaries & Benefits

- ▶ \$353,000

- ▶ Debt Service

- ▶ \$293,000

Top Increases



- ▶ Salaries & Benefits

- ▶ \$353,000

- ▶ Debt Service

- ▶ \$293,000

- ▶ BoCES

- ▶ \$177,000

Top Increases

- ▶ Salaries & Benefits


- ▶ \$353,000

- ▶ Debt Service

- ▶ \$293,000

- ▶ BoCES

- ▶ \$177,000

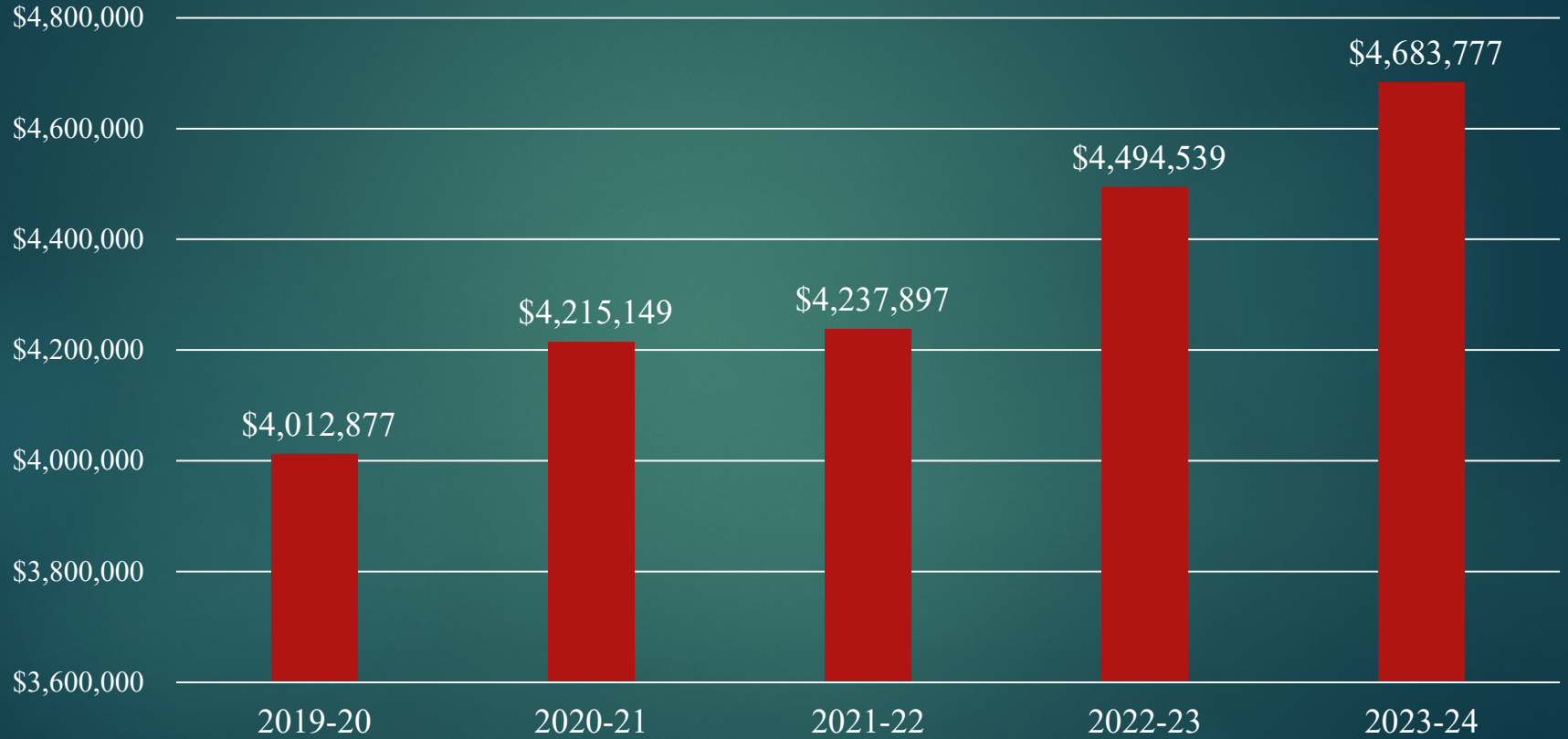


\$823,000 of \$872,000
total

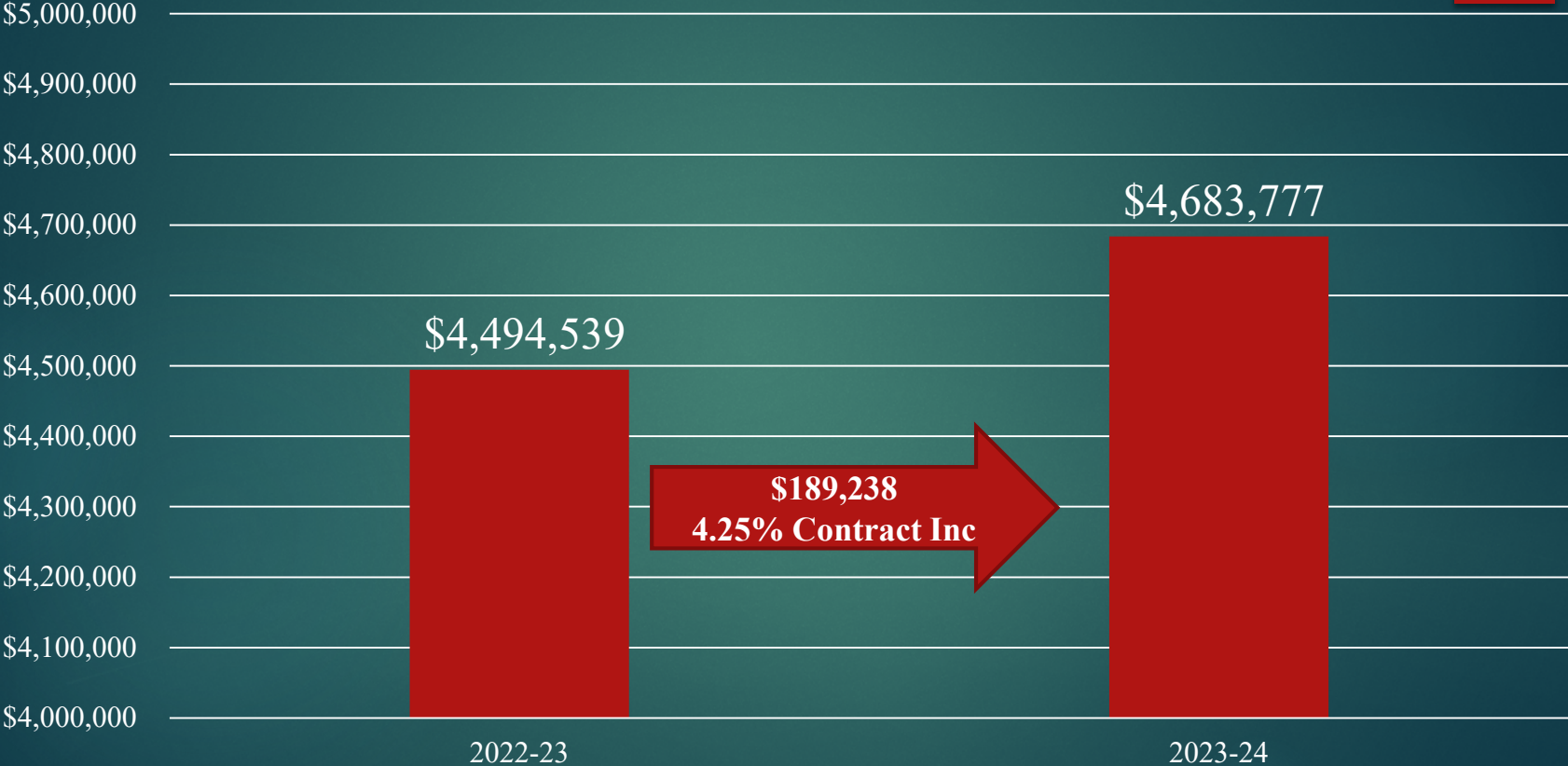


Salaries & Benefits

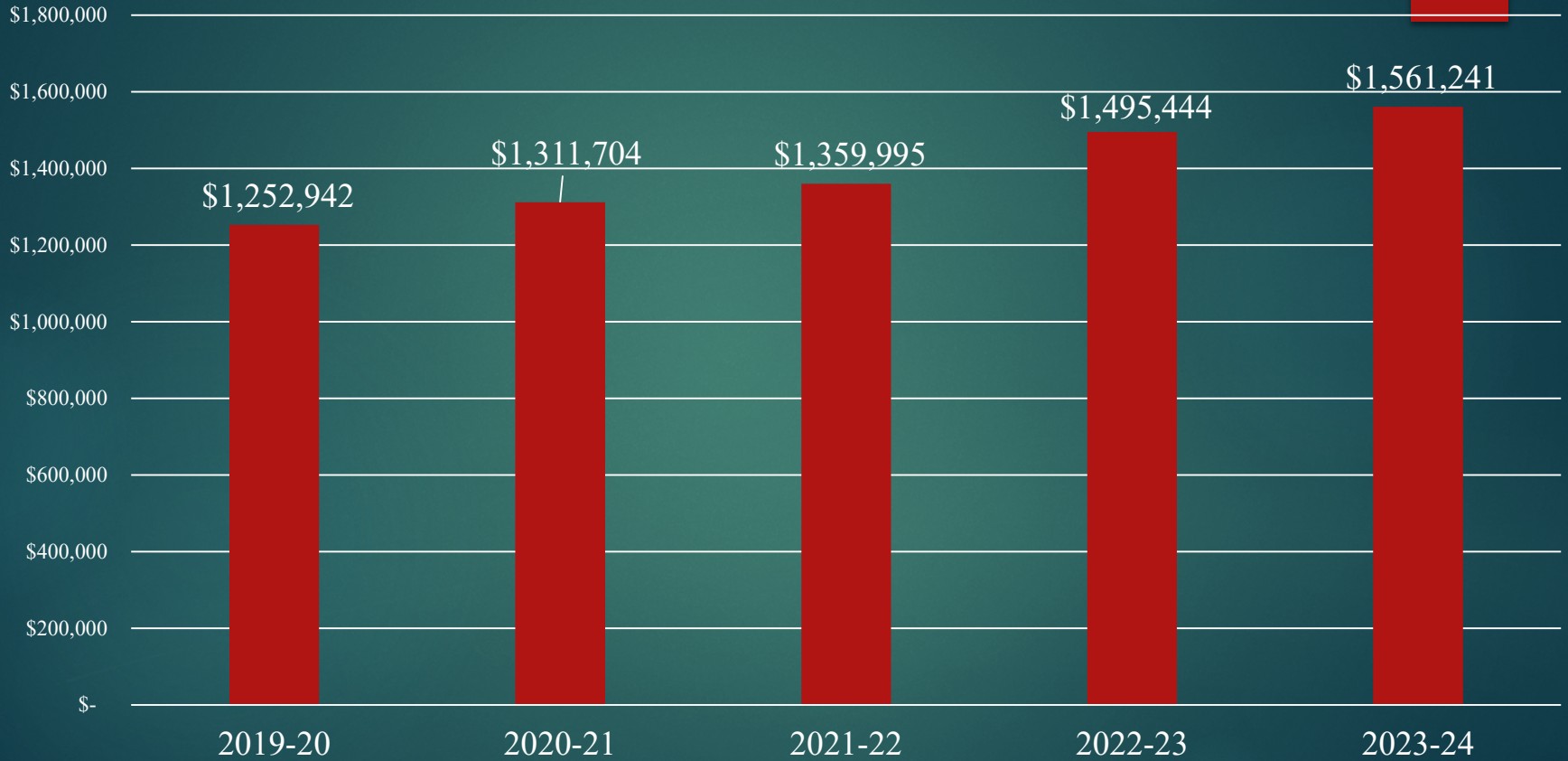
Instructional Salaries - 5 Year History



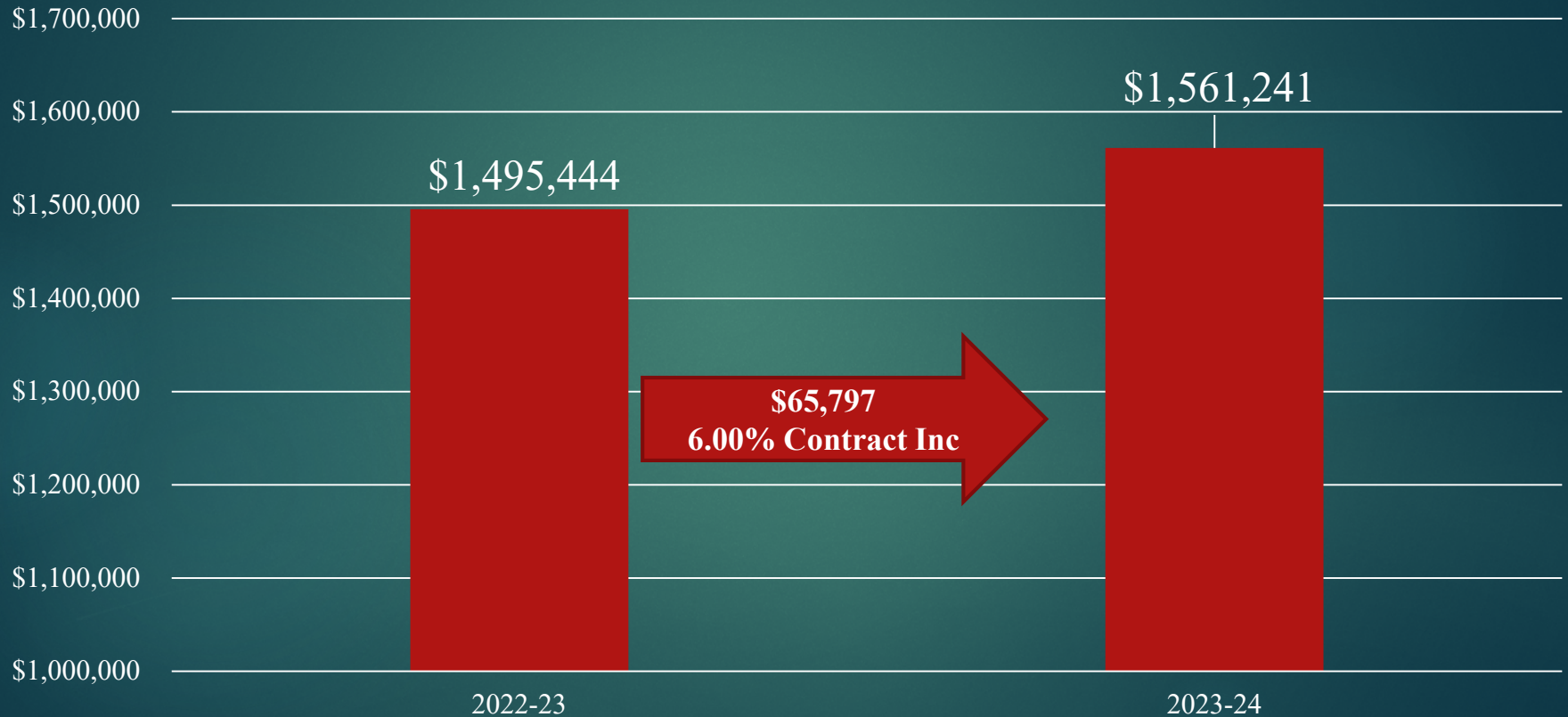
Instructional Salaries - Year Over Year



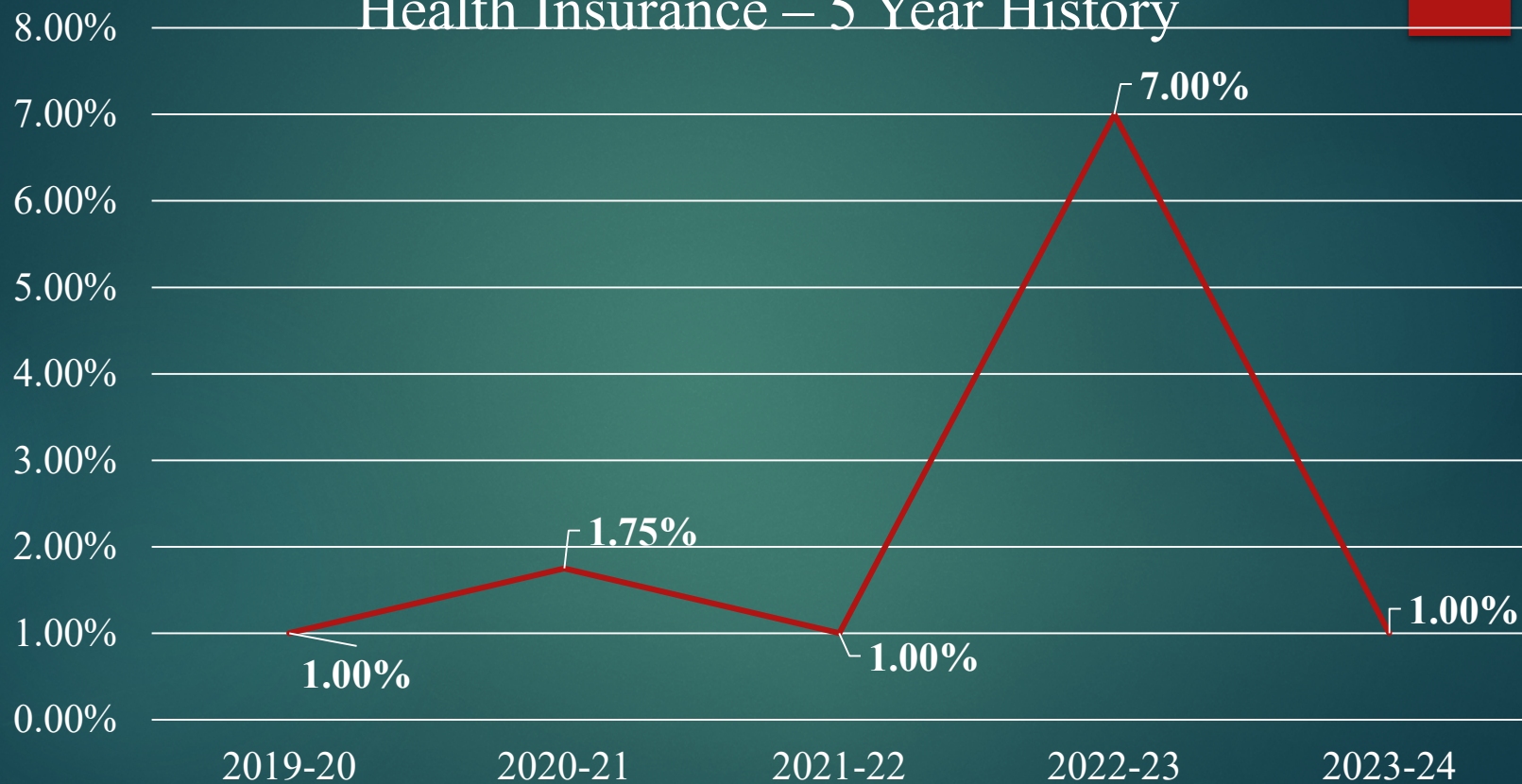
Non-Instructional Salaries - 5 Year History



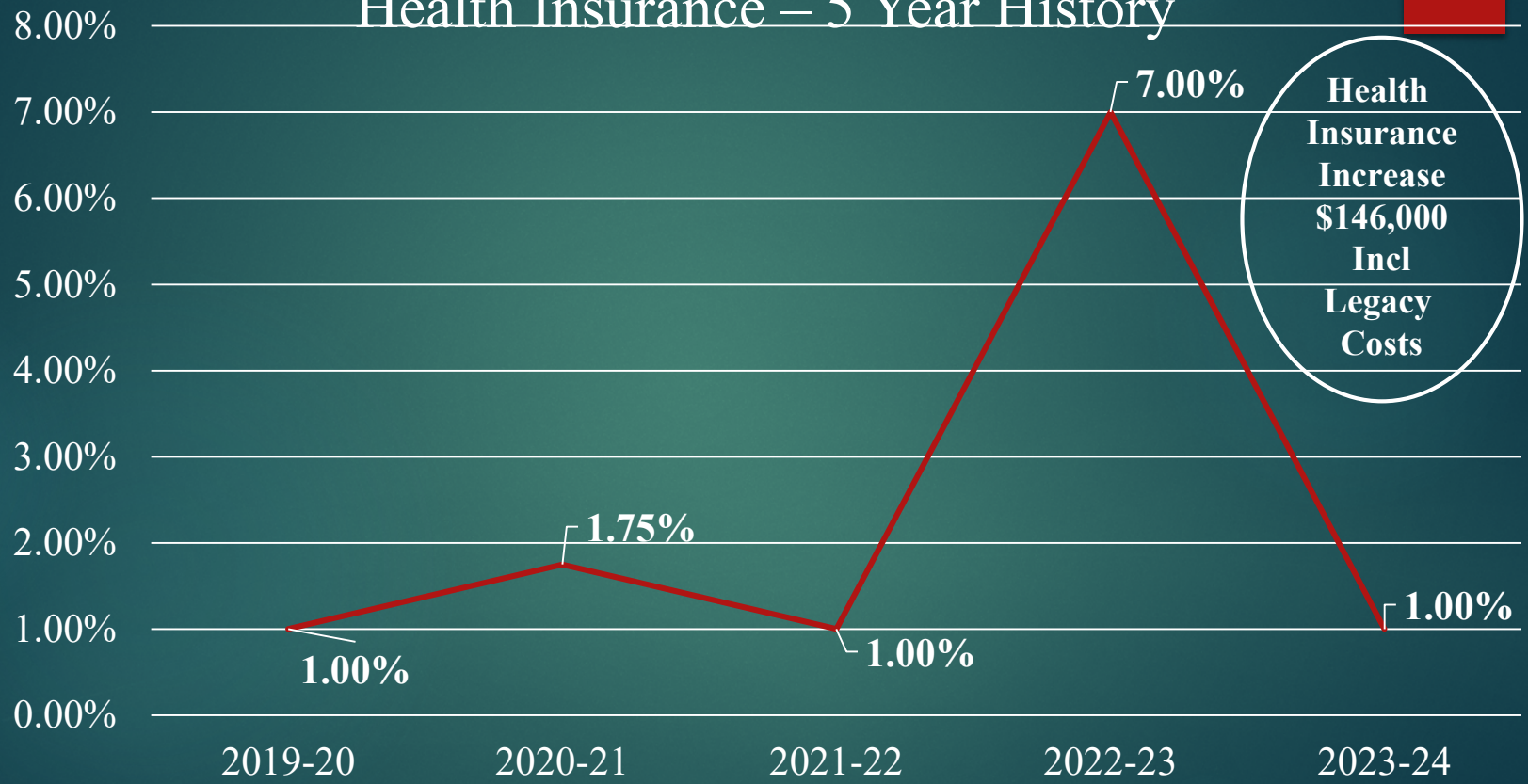
Non-Instructional Salaries - Year Over Year



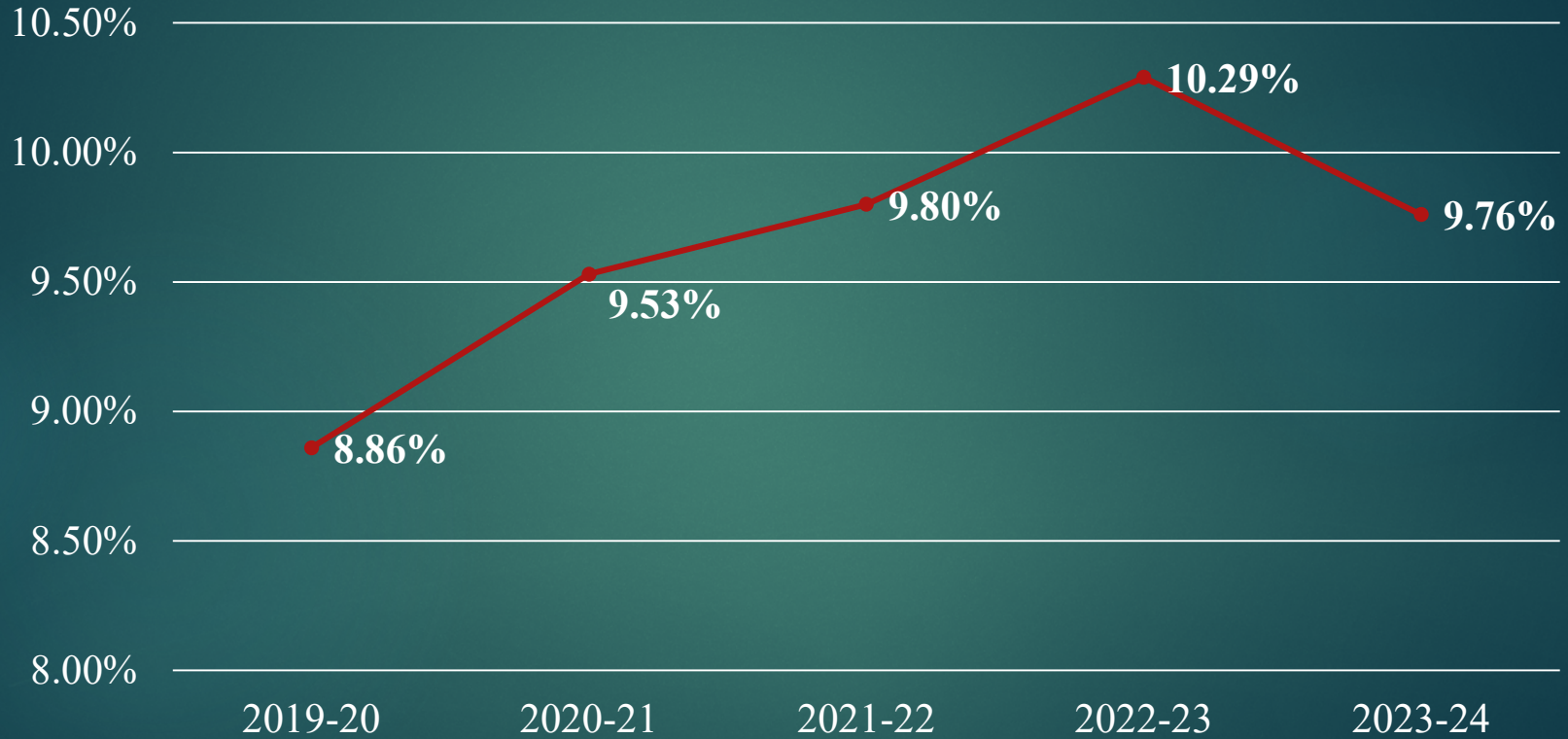
Health Insurance – 5 Year History



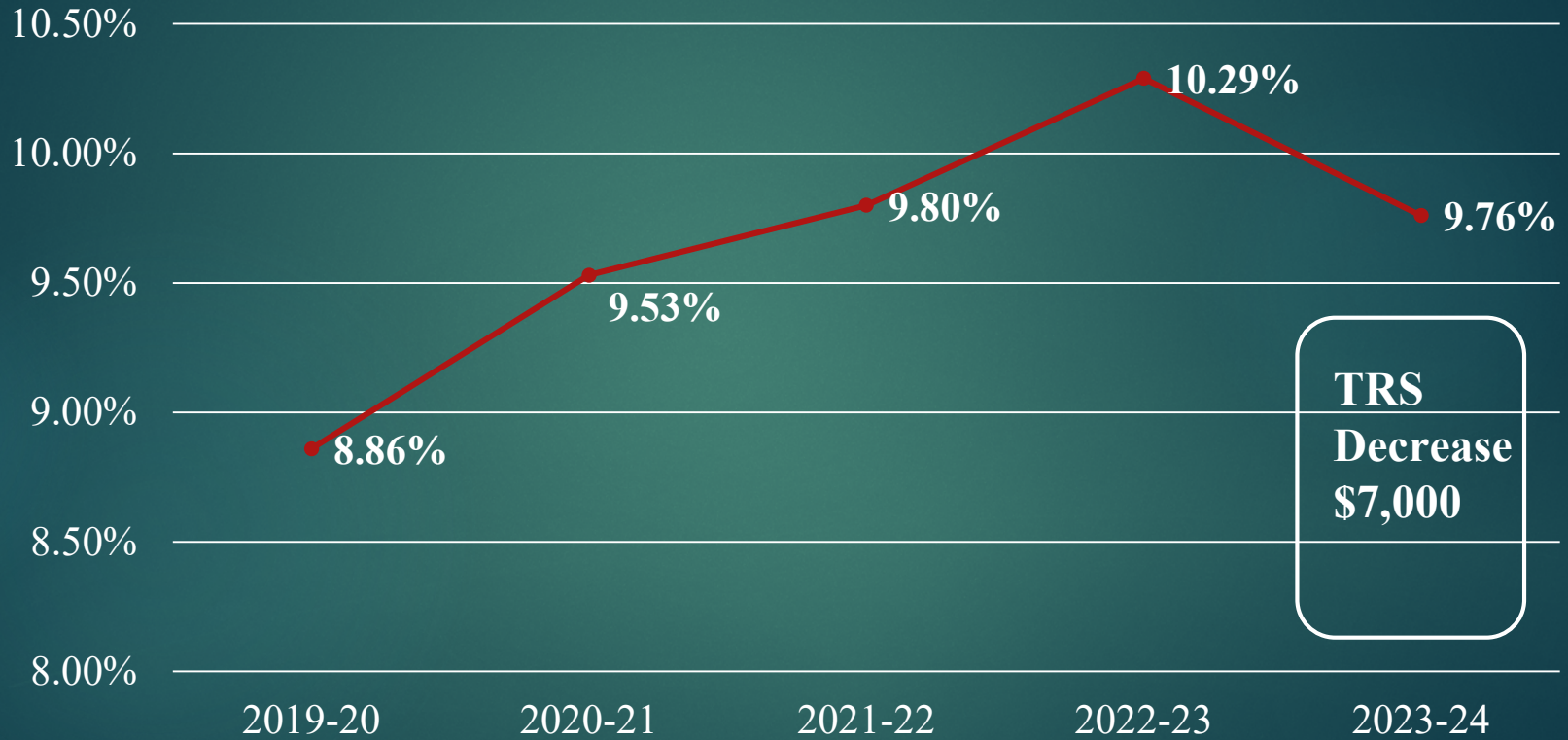
Health Insurance – 5 Year History



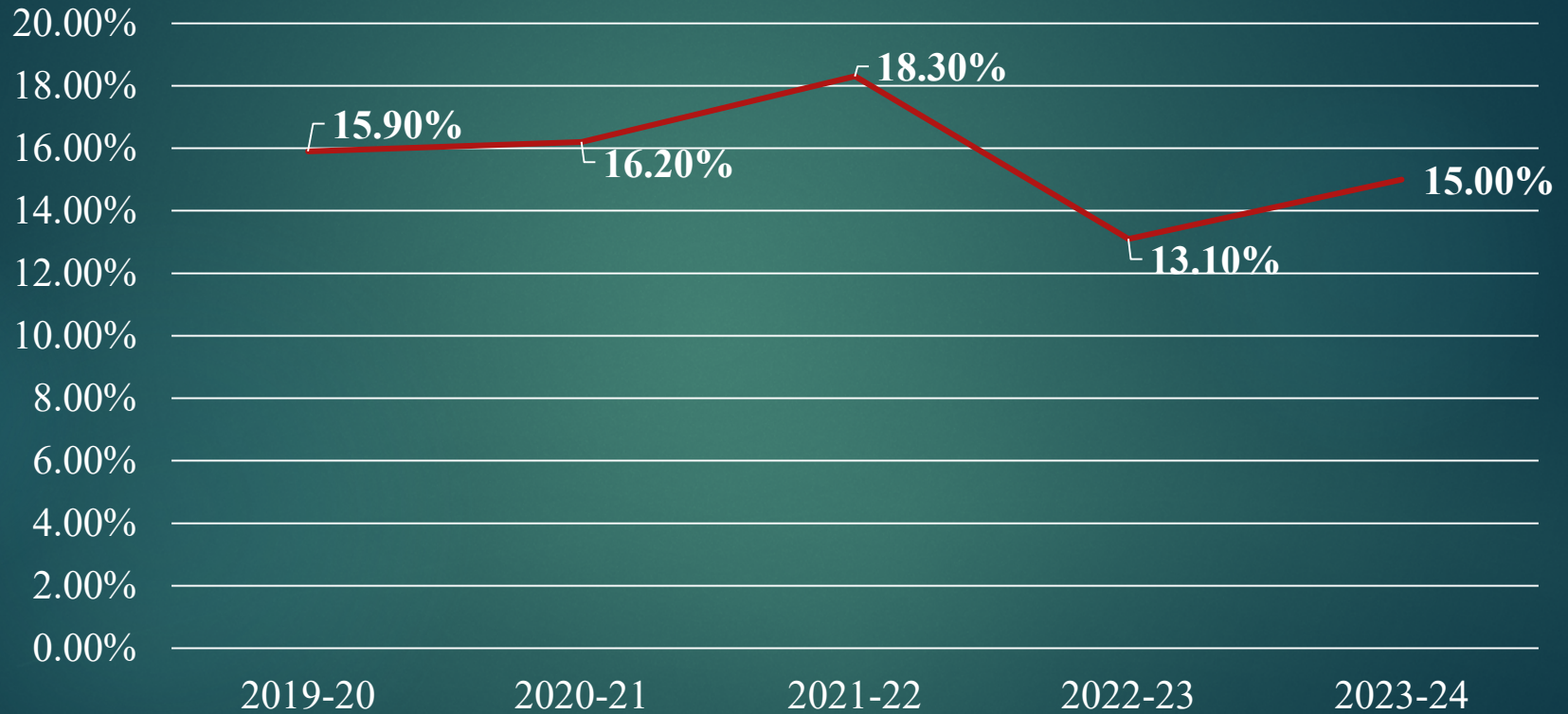
TRS Rates - 5 Year History



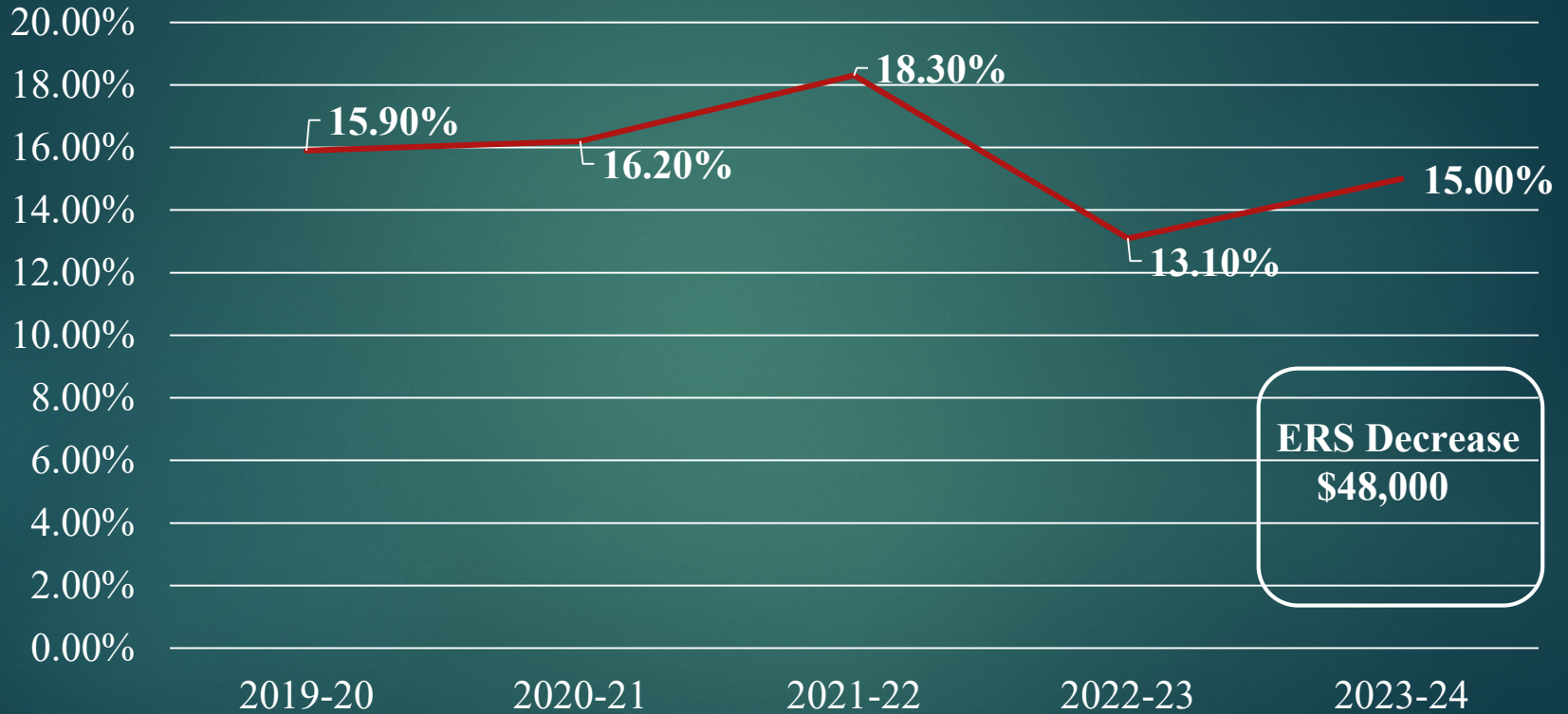
TRS Rates - 5 Year History



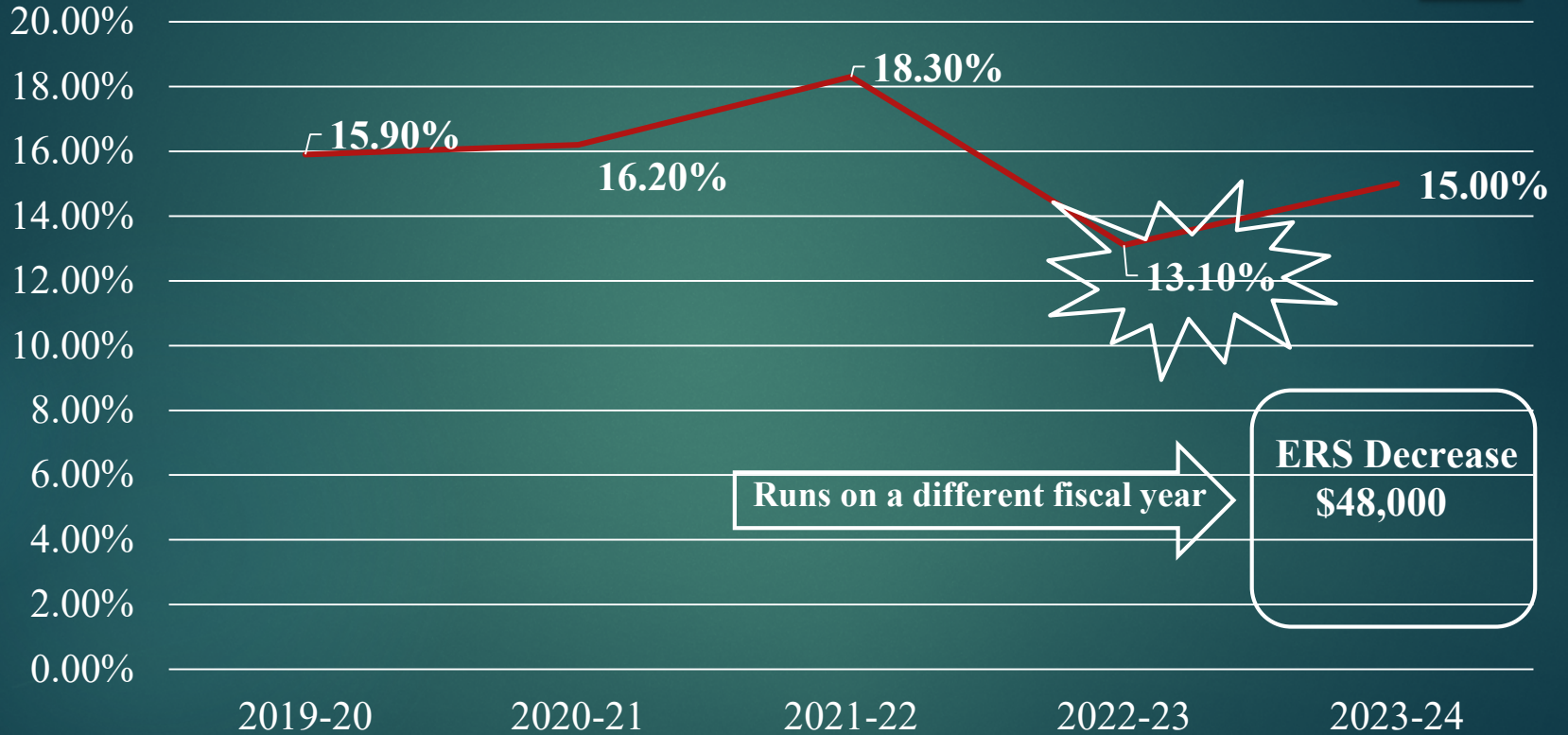
ERS Rates - 5 Year History



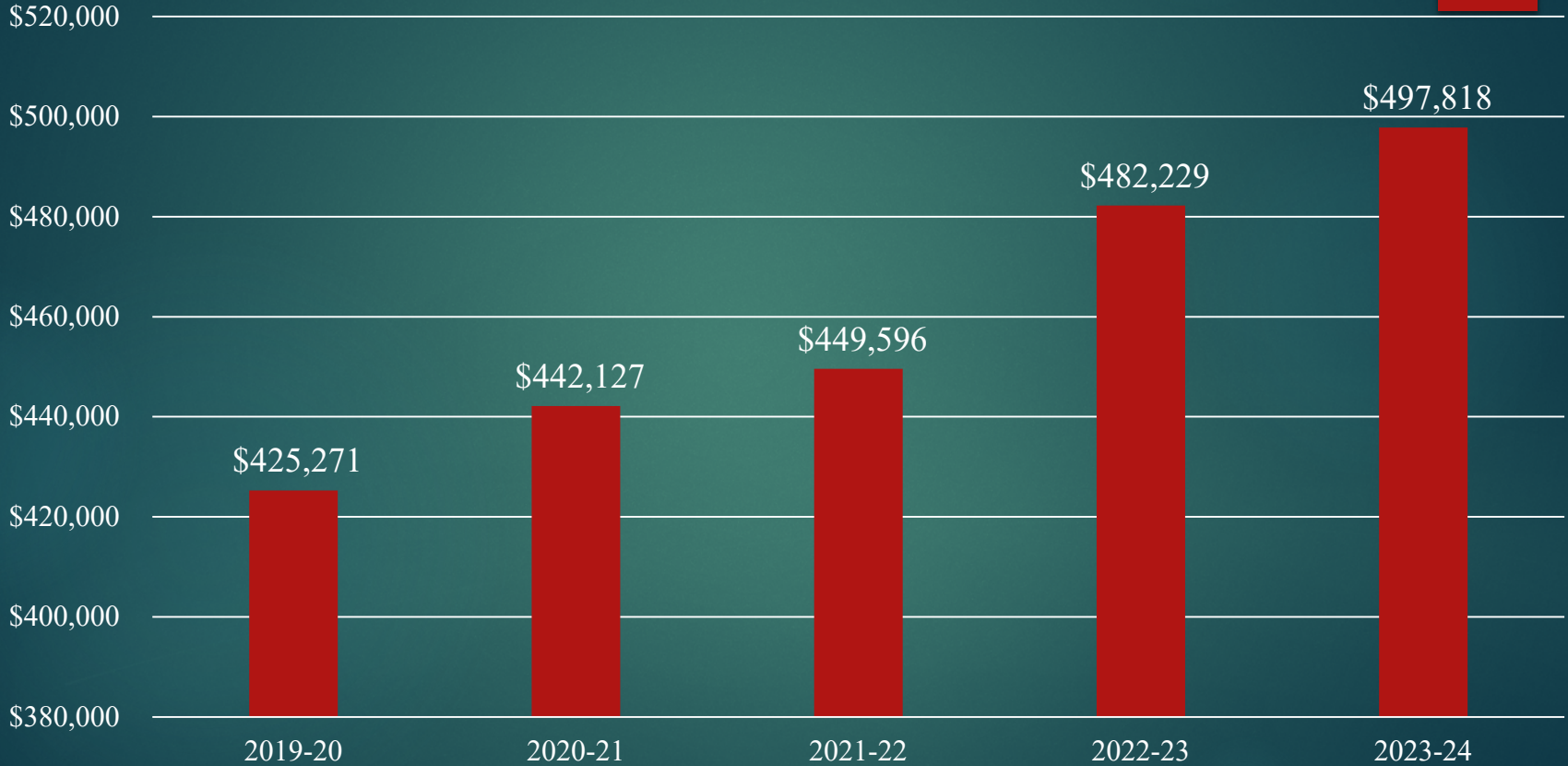
ERS Rates - 5 Year History



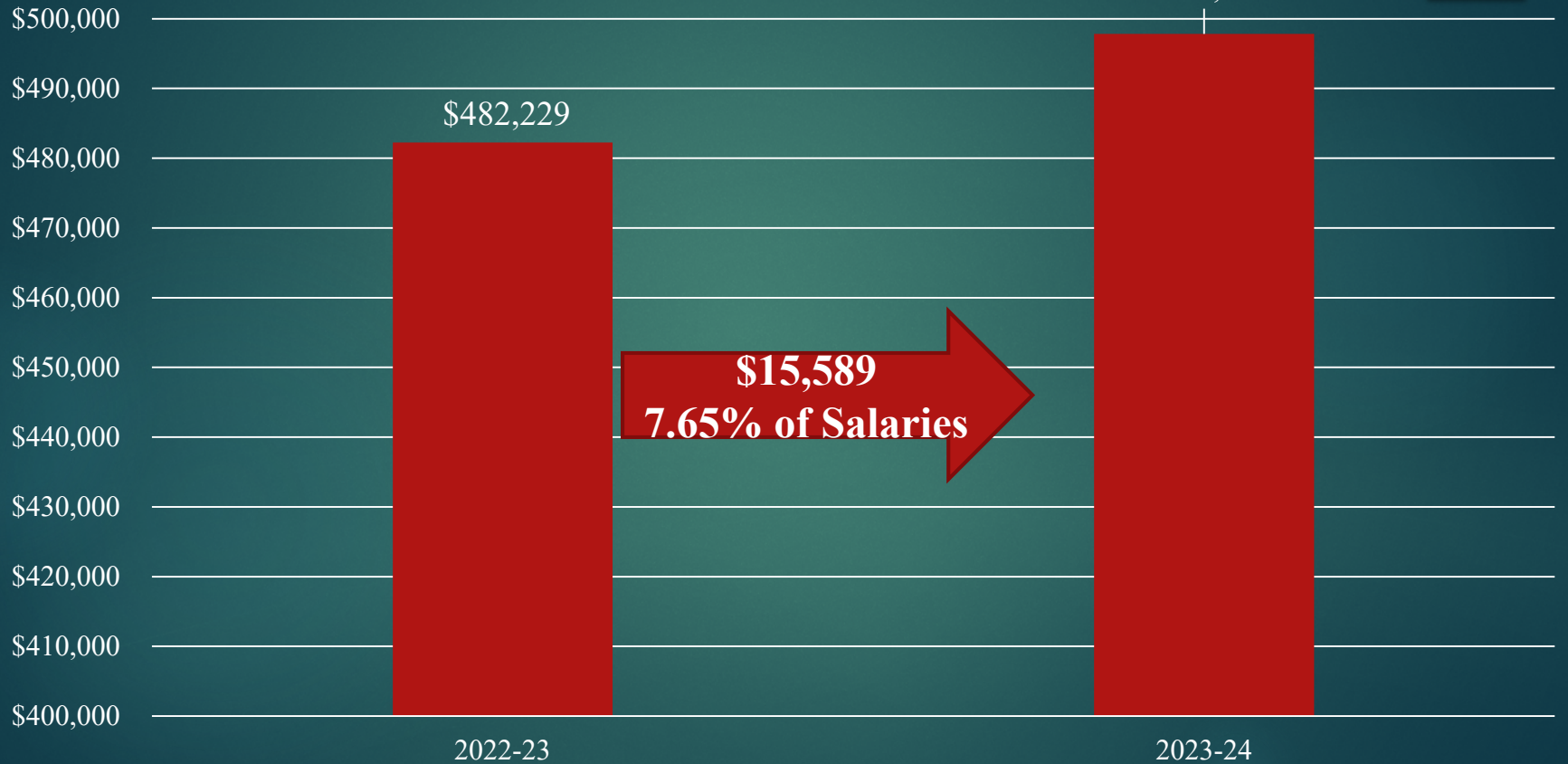
ERS Rates - 5 Year History



FICA - 5 Year History



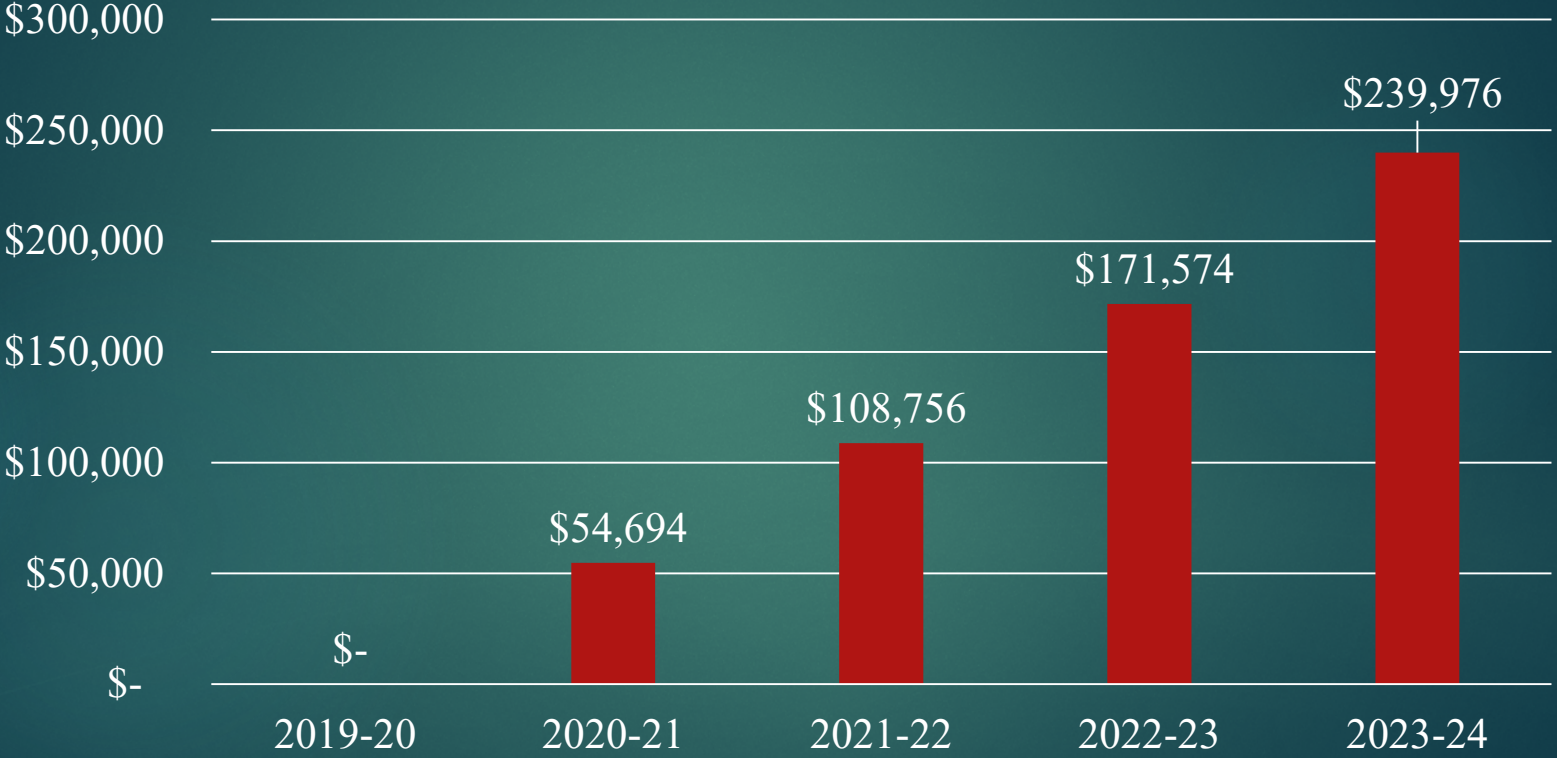
FICA - Year Over Year



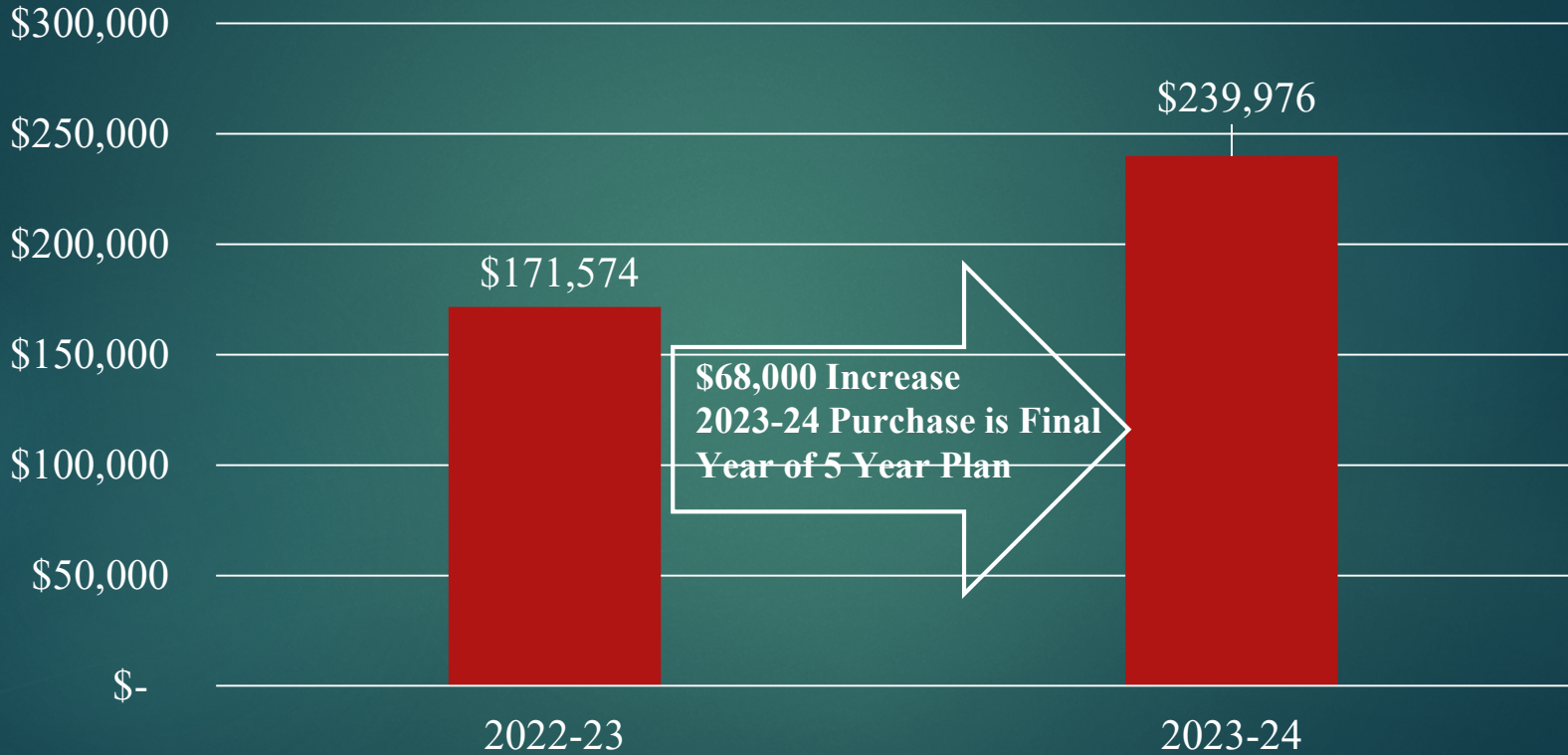


Debt Service

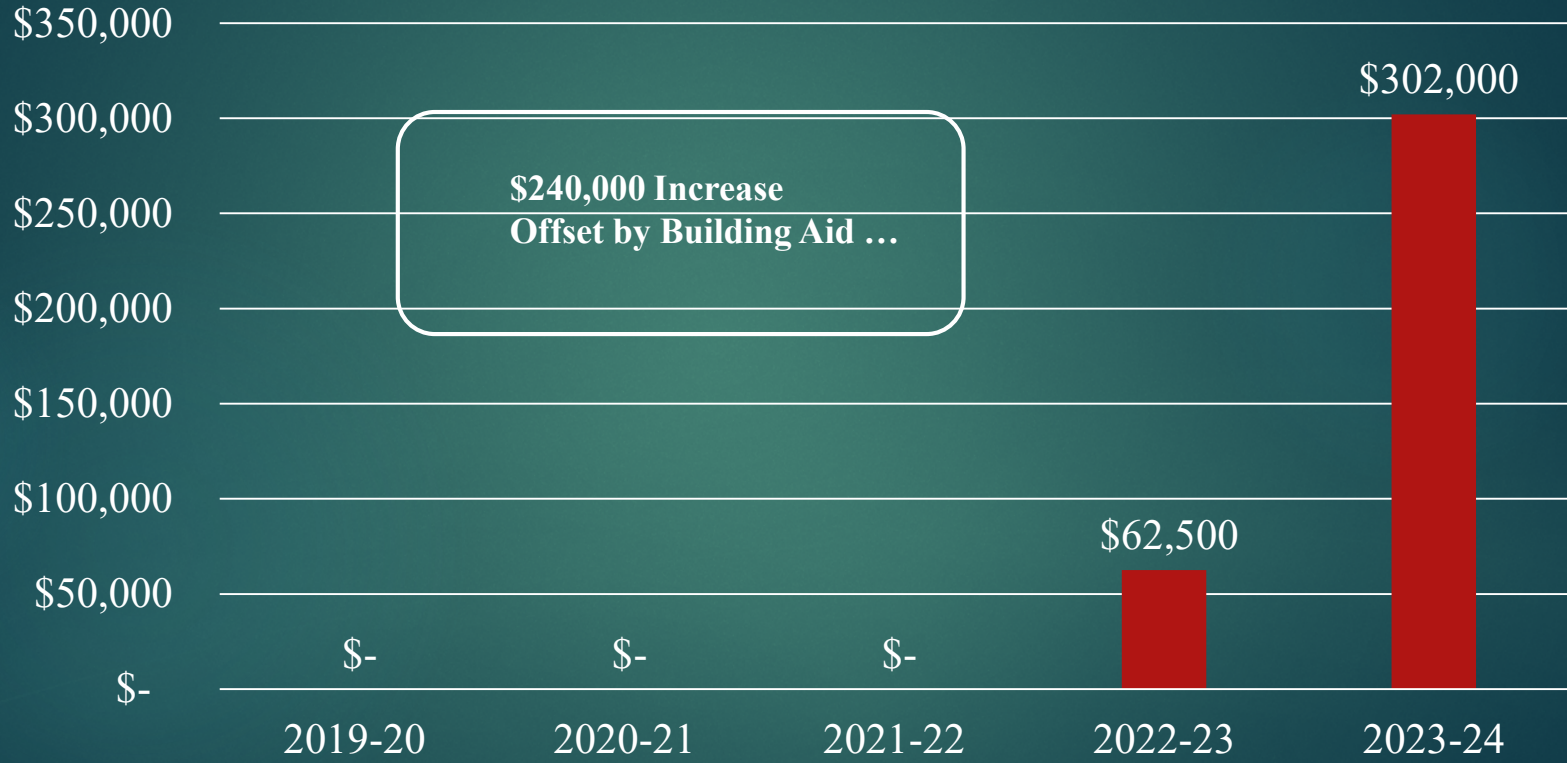
Bus Bonds – 5 Year History



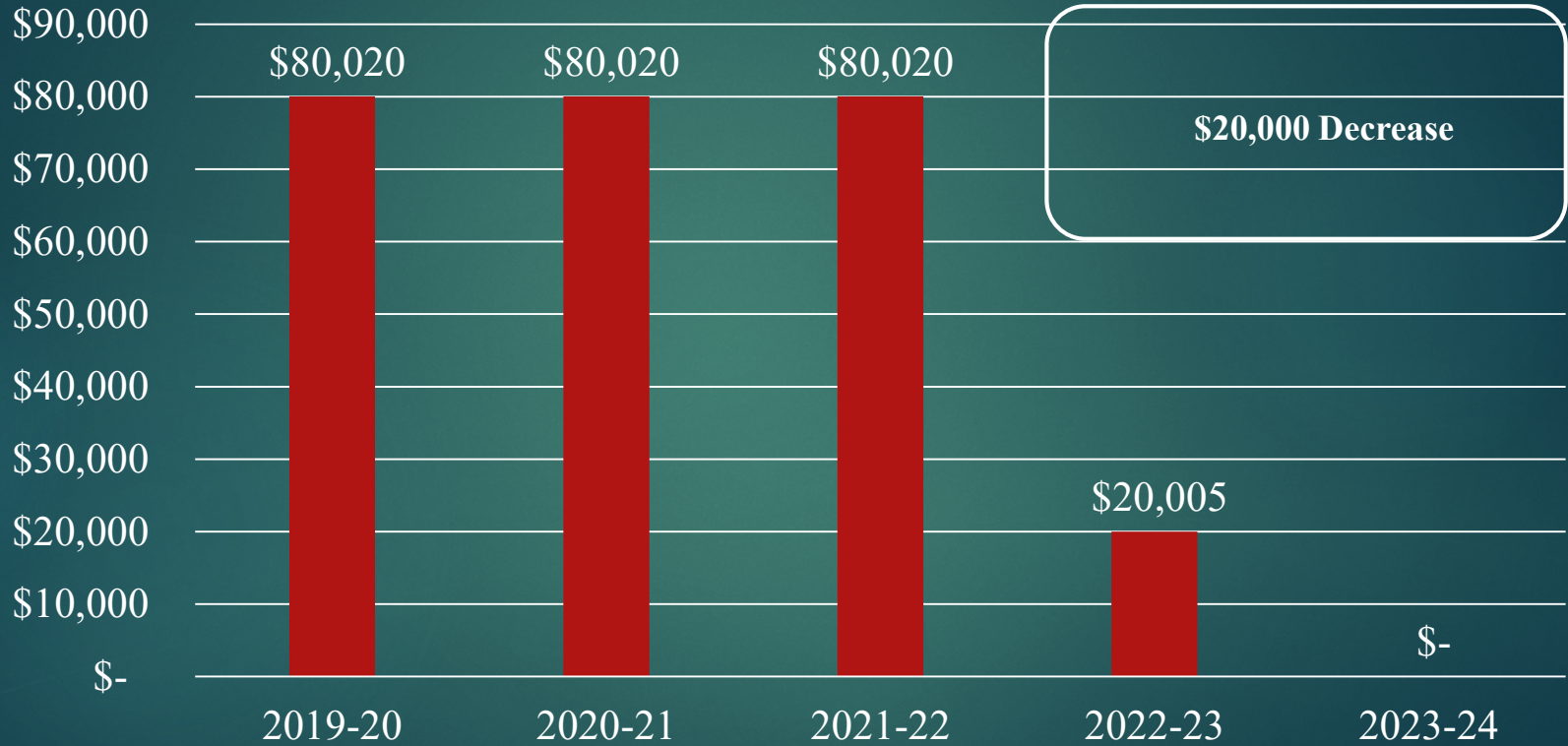
Bus Bonds – Year Over Year



BAN – 5 Year History



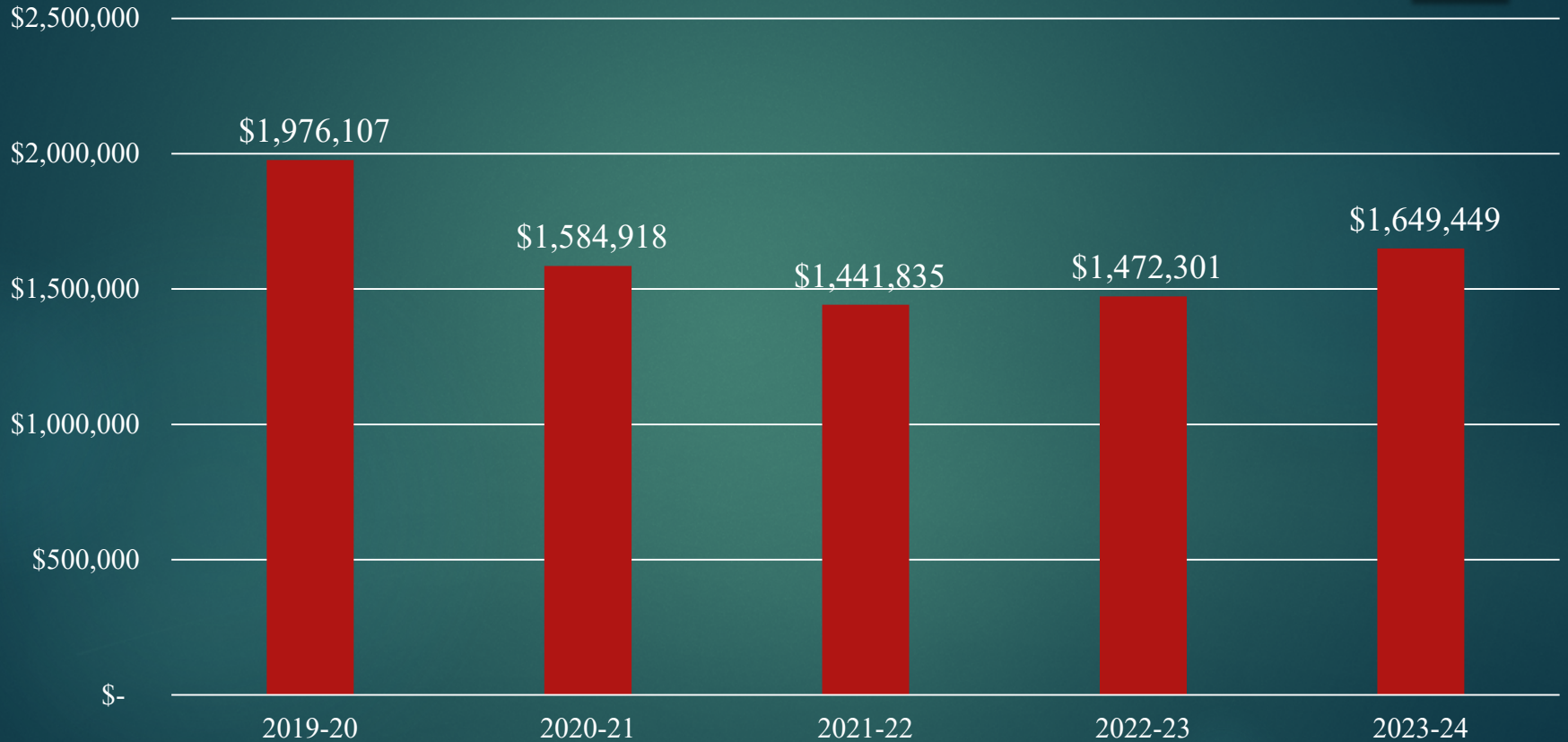
EPC Payment – 5 Year History



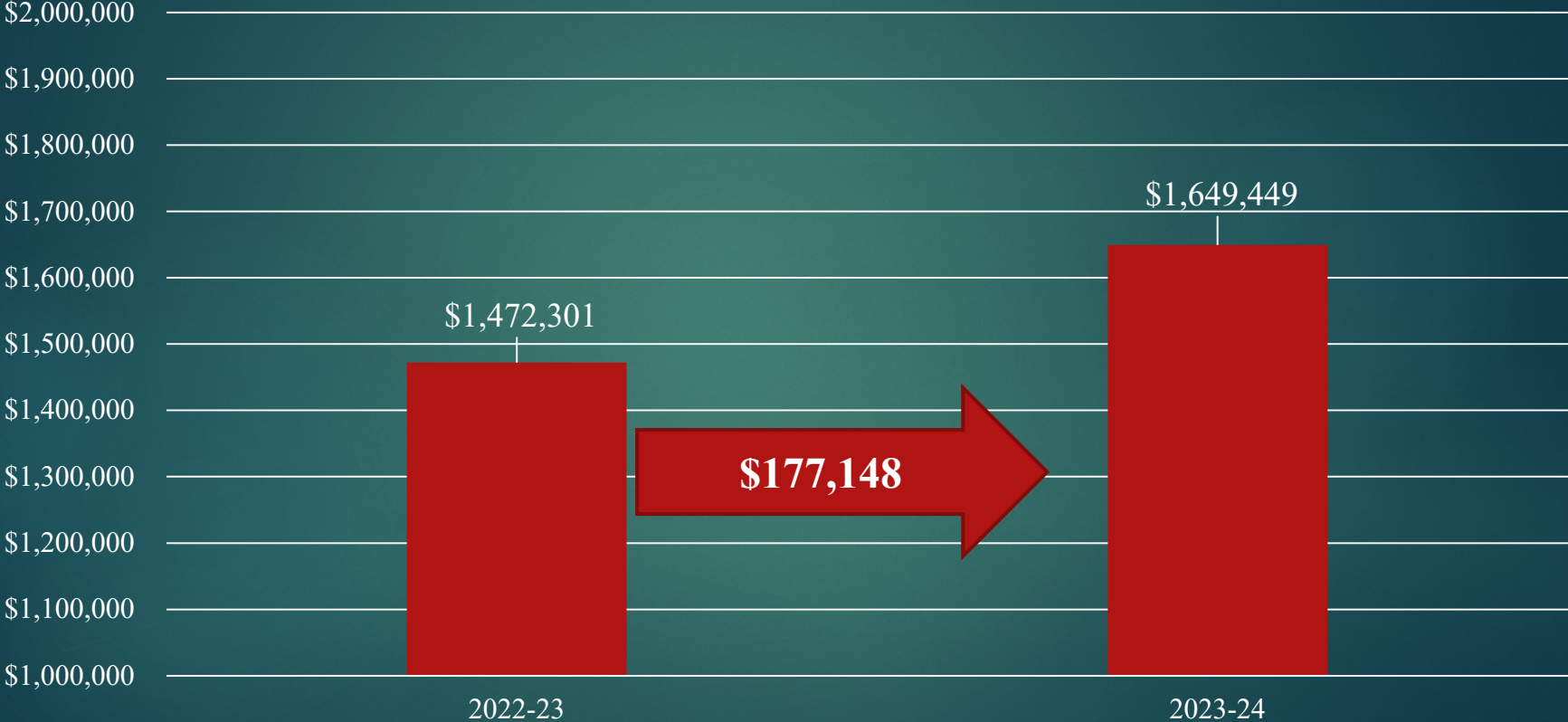


BOCES

BOCES - 5 Year History



BOCES - Year Over Year





\$178,000 increase






\$178,000 increase



**\$133,000
Special Education**



**\$16,000
CTE Program**



3% Increase
Based on 3 Year Rolling Average
2023-24 = 28 Students



\$16,000
CTE Program

\$133,000
Special Education

\$18,000
Personnel Services

Dominic's Contract w. BOCES
Removed from Legal Line



\$178,000 increase

**\$16,000
CTE Program**

**\$133,000
Special Education**

**\$8,000
Enrichment Programs**

BOCES Aided Student
Activities
(Trips, Speakers, etc)

**\$18,000
Personnel Services**

3 Part Budget

Administration	\$ 1,613,495	\$ 1,606,466	\$ (7,029)	-0.44%
Program	\$ 10,736,349	\$ 11,215,853	\$ 479,504	4.47%
Capital	\$ 2,680,826	\$ 3,079,922	\$ 399,096	14.89%
	\$ 15,030,670	\$ 15,902,241	\$ 871,571	5.80%

3 Part Budget: Administration

- ▶ Reduction in Legal Fees
- ▶ Removal of Forecast 5 Services

Administration	\$ 1,613,495	\$ 1,606,466	\$ (7,029)	-0.44%
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3 Part Budget: Program

- ▶ Contractual Increases in Salaries
- ▶ BOCES Special Education

Program	\$ 10,736,349	\$ 11,215,853	\$ 479,504	4.47%
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3 Part Budget: Capital

- ▶ Gym BAN Payment
- ▶ 2022-23 Bus Purchase Payment Begins

Capital	\$ 2,680,826	\$ 3,079,922	\$ 399,096	14.89%
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Funding: Local Sources



Funding: Local Sources

- ▶ New/Continuing sources of revenue

Funding: Local Sources

- ▶ New/Continuing sources of revenue
 - ▶ Hammond CSD

Funding: Local Sources

- ▶ New/Continuing sources of revenue
 - ▶ Hammond CSD
 - ▶ Special Education Services - \$85,000

Funding: Local Sources



- ▶ New/Continuing sources of revenue
 - ▶ Hammond CSD
 - ▶ Special Education Services - \$85,000
 - ▶ Transportation Services - \$24,000

Funding: Local Sources

- ▶ New/Continuing sources of revenue
 - ▶ Hammond CSD
 - ▶ Special Education Services - \$85,000
 - ▶ Transportation Services - \$24,000
 - ▶ Business Office Services - \$88,400

Funding: Local Sources

- ▶ New/Continuing sources of revenue
 - ▶ Hammond CSD
 - ▶ Special Education Services - \$85,000
 - ▶ Transportation Services - \$24,000
 - ▶ Business Office Services - \$88,400
 - ▶ TI Bridge Authority
 - ▶ Renewal of PILOT Payment - \$43,075

Funding: State Sources



Funding: State Sources

- ▶ Foundation Aid Increase – 3%
- ▶ \$114,000

Funding: State Sources

- ▶ Foundation Aid Increase – 3%
 - ▶ \$114,000
- ▶ Building Aid
 - ▶ \$242,000
 - ▶ Based on completion of gym project by Dec 31

Funding: State Sources

- ▶ Foundation Aid Increase – 3%
 - ▶ \$114,000
- ▶ Building Aid
 - ▶ \$242,000
 - ▶ Based on completion of gym project by Dec 31
- ▶ Transportation Aid
 - ▶ \$90,000
 - ▶ Based on estimates by Governor
 - ▶ Amounts are never accurate, district must be conservative
 - ▶ District used current year actual aid for estimate

Funding: State Sources

- ▶ Foundation Aid Increase – 3%
 - ▶ \$114,000
- ▶ Building Aid
 - ▶ \$242,000
 - ▶ Based on completion of gym project by Dec 31
- ▶ Transportation Aid
 - ▶ \$90,000
 - ▶ Based on estimates by Governor
 - ▶ Amounts are never accurate, district must be conservative
 - ▶ District used current year actual aid for estimate
- ▶ BOCES Aid
 - ▶ \$25,000
 - ▶ Based on estimates by Governor
 - ▶ Aid not finalized until November 2023

Funding: State Sources

- ▶ Foundation Aid Increase – 3%
 - ▶ \$114,000
 - ▶ Building Aid
 - ▶ \$242,000
 - ▶ Based on completion of gym project by Dec 31
 - ▶ Transportation Aid
 - ▶ \$90,000
 - ▶ Based on estimates by Governor
 - ▶ Amounts are never accurate, district must be conservative
 - ▶ District used current year actual aid for estimate
 - ▶ BOCES Aid
 - ▶ \$25,000
 - ▶ Based on estimates by Governor
 - ▶ Aid not finalized until November 2023
- ▶ **TOTAL INCREASE =**
\$467,000

Funding: Federal Sources

- ▶ ARPA Funding
 - ▶ \$60,800
- ▶ Funds allocated to learning loss salaries
 - ▶ Summer School
 - ▶ Ghost Academy
- ▶ Expenses are reoccurring
 - ▶ Must remain in General Fund budget for future years

Other Potential Funding Sources



Other Potential Funding Sources



- ▶ UPK Expansion Grant
 - ▶ \$150,000

Other Potential Funding Sources



- ▶ UPK Expansion Grant
 - ▶ \$150,000

- ▶ CEP Program
 - ▶ \$40,000

Other Potential Funding Sources



- ▶ UPK Expansion Grant
 - ▶ \$150,000
- ▶ CEP Program
 - ▶ \$40,000
- ▶ NYS Universal Free Meals
 - ▶ \$????

Other Potential Funding Sources

- ▶ UPK Expansion Grant
 - ▶ \$150,000
- ▶ CEP Program
 - ▶ \$40,000
- ▶ NYS Universal Free Meals
 - ▶ \$???
- ▶ Special Education Services
 - ▶ \$100,000

Funding: Fund Balance



Funding: Fund Balance

↳ Appropriated Fund Balance

↳ \$1,459,959

Funding: Fund Balance

↓ Appropriated Fund Balance

← \$1,459,959

↓ Tax Levy to Balance Budget = 1.99%

← \$162,500

← Below Tax Cap of 4.45%

Funding: Fund Balance

↓ Appropriated Fund Balance

← \$1,459,959

↓ Tax Levy to Balance Budget = 1.99%

← \$162,500

← Below Tax Cap of 4.45%

↓ 1% increase in tax levy = \$78,593

← Becomes base of tax levy extrapolated over time

Tax Cap & Final Proposal

Allowable Increase (Decrease) in Dollars	\$363,112
Allowable Increase (Decrease) in %	4.45%

Final proposal 1.99% Tax Increase (\$162,500)

- Requires Simple Majority Vote

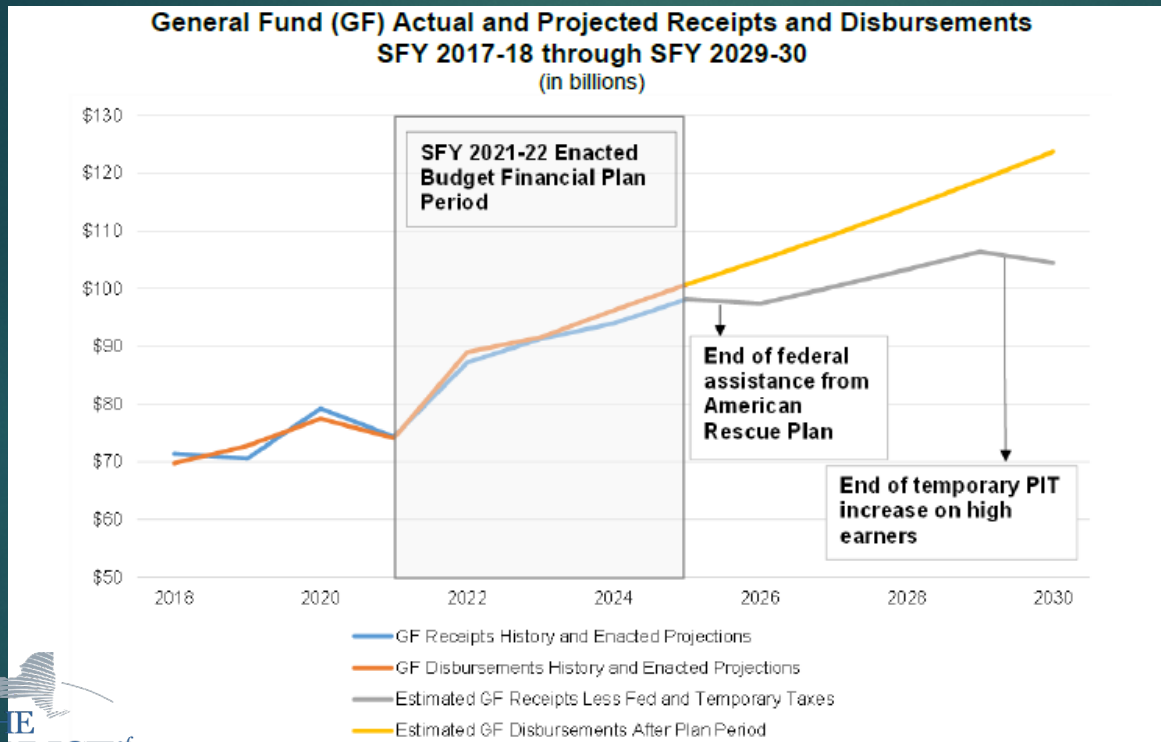
Tax Rate Effect



		Property Assessment Value				
		\$50,000	\$100,000	\$150,000	\$200,000	
	1.99%	\$13.40	\$26.81	\$40.21	\$53.62	

State Comptroller projects large deficits starting after 2024-25, even if current assumptions hold-up

30



Projection assumes continuing 4% annual growth in spending

SOURCE: Office of the State Comptroller; Division of the Budget, May 2021

BoE Seats



Andrea Adsit



Emily Chase



Betty Compeau

BoE Seats



Christine Lingenfelter



Chris Symenow

