



Northern Adirondack Central **School District**

Budget Newsletter / May 2021

Dear Northern Adirondack Central School District Parents, Guardians, and Community Members,

On April 20, 2021, the Northern Adirondack Central School District Board of Education adopted a proposed budget for the 2021 – 2022 school year of \$24,737,225. This budget has been proposed as an opportunity to continue to rebuild the District's financial footing that has been identified by the NYS Comptroller's Office as being Severely Fiscally Stressed over the past two years. The proposed budget is an increase of \$978,575 over the budget that was approved for the 2020 – 2021 school year (\$23,758,650). This increase may seem like more than some would like after last year's incredible increase, however it is appropriately below our calculated Tax Cap and will provide an opportunity to start paying down some of the debt that has accumulated from borrowing money over the past few years. The cash flow or reserve position including fund balance drew the attention of the NYS Comptroller's Office again this year, and NAC continued to be placed in a category of being in *Significant Fiscal Stress* on their Fiscal Stress Monitoring System. The Comptroller's list can be viewed at the following link; <https://www.osc.state.ny.us/files/local-government/fiscal-monitoring/pdf/2020-schools-stressed.pdf>. Northern Adirondack Central School District sadly is number one out of the reported 674 school districts in New York State that are categorized as being in *Significant Fiscal Stress*. This report from the New York State Comptroller's Office does not include New York City, Buffalo, Rochester, Syracuse, and Yonkers.

Developing a proposed budget is always a very difficult task, because it should involve long range fiscal planning that maintains educationally sound programming while being fiscally responsible. This year has proven to be extremely difficult in the development of such a budget. One would be safe to assume that an initial challenge was the daily challenge that we have all endured for more than a year now, COVID-19, and what the future holds for school districts. The State budget process was unstable at best and has been reported as providing more for schools across the state than in previous years. When lumped together the previous statement is true, but as a result of a broken State Aid Formula the true increases will be seen in the big cities and not in rural districts like ours. On April 20th the Rural Schools Association of New York State released a report entitled, *COMMUNITY PERCEPTION VS. SCHOOL DISTRICT REALITY - HAVING TROUBLE TELLING YOUR COMMUNITY THAT YOUR DISTRICT ISN'T SHARING IN THE STATE AND FEDERAL MONEY GRAB?*, which included 10 points that should be made to understand the State budget and how it impacts schools like ours in rural communities. This entire report was shared during the April 20, 2021 Board of Education meeting, and emphasized the inequities that we endure as a rural district while providing helpful warnings on how to plan for a better future. (the complete report can be found in the Board Meeting Minutes on our website nacs1.org) The helpful warnings identified that NYS has one of the most inequitable State Aid Formulas, and rural schools like NAC are in danger the most when it comes to maintaining quality programming when the natural costs like transportation services and higher special education student costs exist in rural districts, that may not have the resources or staff to meet all of the service needs therefore sending more students to BOCES or other programs. The article also warned that even though districts will receive Federal Funds, those funds are for one time use items and shouldn't be used for yearly recurring costs because once they are used up the District would then have to figure out new ways to pay for those items or cut them completely. It is also important to know that the stimulus funds have not arrived to districts yet, will be distributed over a three or four year period, and must be applied for like many other grants with specifically strict criteria.

Proposed Budget: \$24,737,225

**Estimated Tax Rate per \$1,000 valuation: \$18.06 —
Rate will be adjusted in July after assessment process
is completed**

2021-2022

District / Building / Facilities

Bullet Points

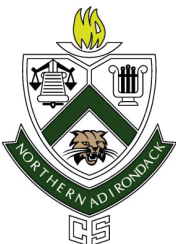
Neighboring School District Tax Rate Snapshot

District	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22 Estimated
District 1	\$16.86	\$17.17	\$16.85	\$17.12	\$17.43	\$17.92	\$17.97
District 2	\$16.99	\$17.05	\$17.29	\$17.52	\$17.72	\$16.28 to \$18.06	Not Shared
District 3	\$20.65	\$20.77	\$21.16	\$21.56	\$21.27	\$21.58	\$21.29
District 4	\$20.10	\$20.33	\$20.50	\$20.68	\$20.63	\$20.86	\$20.87
NAC	\$11.61	\$11.76	\$11.76	\$11.80	\$12.03	\$17.42	\$18.06
District 5	\$19.95	\$19.77	\$20.13	\$19.75	\$20.29	\$16.78 to \$20.77	Not Shared
District 6	\$21.90	\$22.18	\$22.57	\$23.34	\$23.01	\$23.28	Not Shared
District 7	\$20.50	\$20.26	\$20.22	\$20.12	\$20.56	\$20.53	\$20.24

- This chart shows that NAC has had the lowest tax rate in our area for many years, which had resulted in losses in programming and an inability to provide the same level of opportunity that our neighboring districts provide to their students.
- This trend started changing with last year's budget, but in order to regain and sustain programming opportunities we must remain at or near our tax cap moving forward.
- The 2021-22 numbers are estimated and become fixed usually in late July, but don't usually change much.

- Northern Adirondack CSD is the 6th largest school district in land area in New York State at 364.04 square miles or 232,985.6 acres.
- We are 62 square miles larger than all of New York City, and our buses travel that twice a day.

- The NYS Comptrollers Office listed NAC as the Most Fiscally Stressed School District in NYS <https://www.osc.state.ny.us/files/local-government/fiscal-monitoring/pdf/2020-schools-stressed.pdf>
- A Building Condition Survey that is performed every 5 years was completed and identified 19 high priority items, 1 medium priority item, and 1 low priority item
- One of the survey's high priority items was reported last year as well, our tennis courts have gone another year without overdue resurfacing which may result in completely redoing them in the future
- The District's Parking lot surfaces were also considered a high priority item, as well as the replacement of the roof on the Bus Garage, and the overwhelming need for backup generators for all buildings
- One new external lift for buses was purchased this year to help regain some integrity in the Bus Garage with equipment (bus lifts had been a high priority item)
- COVID-19/Coronavirus Pandemic has exposed the District's lack of technology available to students, as well as the need for better Wi-Fi throughout the District which impacted the ability to provide remote lessons effectively using technology



Most often wealthier districts in NYS have much lower rates than poorer districts. That's because people who own homes in communities with lower home values and little commercial real estate have to pay at a higher tax rate to generate enough money to cover the same basic services. More focus should be given to the Tax Levy, because that number is the dollar amount that the local tax payers contribute to the entire budget. Our Tax Levy is \$7,700,000 this year, which equates to 31.13% of our overall budget leaving 69% to come from the State of NY and other avenues. NYS expects that no more than 40% of a School District's budget should be their burden.

The following is a summary of the 2021-2022 proposed budget with comparative data for the 2019-2020 and 2020-2021 budgets:

ESTIMATED APPROPRIATIONS

		2019-2020	2020-2021	2021-2022
I.	Board of Education	\$ 33,231	\$ 33,320	\$ 33,950
II.	Central Administration	582,199	605,434	635,754
III.	Operation & Maintenance	1,358,771	1,365,254	1,370,062
IV.	Special Items	474,840	489,006	513,331
V.	Instructional Program	10,178,634	10,685,039	11,037,050
VI.	Transportation	886,175	983,915	946,837
VII.	Community Services	1,700	1,700	1,700
VIII.	Employee Benefits	6,301,825	6,665,200	6,830,030
IX.	Debt Service - Buses/BOCES C.P.	311,650	483,382	819,711
X.	Debt Service – EXCEL C.P.	2,443,100	2,446,400	2,448,800
XI.	Capital Projects Fund Transfer	-	-	100,000
		<hr/>	<hr/>	<hr/>
		\$ 22,572,125	\$ 23,758,650	\$ 24,737,225

ESTIMATED REVENUES

		2019-2020	2020-2021	2021-2022
I.	State Aid:			
	A. Basic Formula	\$ 14,177,322	\$ 13,235,000	\$ 13,902,225
	B. EXCEL C.P. Building Aid	1,725,000	1,725,000	1,725,000
II.	Other Revenues	1,454,490	1,498,650	1,410,000
III.	Fund Balance	325,000	-	-
IV.	Reserve for Debt Service	-	-	-
	Total Revenues and Fund Balance	<hr/> 17,681,812	<hr/> 16,458,650	<hr/> 17,037,225
	Other than Real Property Taxes			
	Tax Levy	<hr/> 4,890,313	<hr/> 7,300,000	<hr/> 7,700,000
	NACS Budget	\$ 22,572,125	\$ 23,758,650	\$ 24,737,225
	NACS Estimated Full Valuation	404,282,608	419,931,050	423,126,166
	NACS Estimated Average Tax Rate Per \$1,000 Full Valuation	\$ 12.096	\$ 17.384	\$ 18.198

2021-22 Property Tax Report Card

090901 - No. Adirondack CSD

Contact Person: James C. Knight

Telephone Number: 518-594-7060

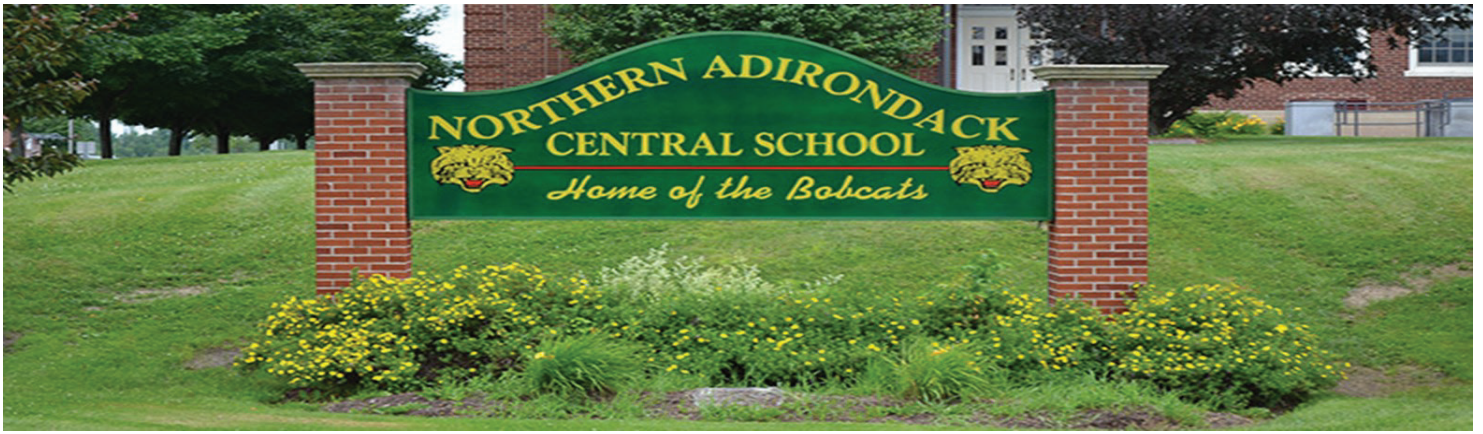
	Budgeted 2020-21 (A)	Proposed Budget 2021-22 (B)
Total Budgeted Amount, not Including Separate Propositions	23,758,650	24,737,225
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	7,300,000	7,700,000
B. Tax Levy to Support Library Debt, if Applicable	0	0
C. Tax Levy for Non-Excludable Propositions, if Applicable ²	0	0
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable	0	0
E. Total Proposed School Year Tax Levy (A + B + C - D)	7,300,000	7,700,000
F. Permissible Exclusions to the School Tax Levy Limit	778,558	1,072,724
G. School Tax Levy Limit , <u>Excluding</u> Levy for Permissible Exclusions ³	4,287,992	6,640,127
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	6,521,442	6,627,276
I. Difference: (G - H); (negative value requires 60.0% voter approval) ²	-2,233,450	12,851
Public School Enrollment	825	825
Consumer Price Index		1.23%

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 2021-22, includes any carryover from 2020-21 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2020-21 (D)	Estimated 2021-22 (E)
Adjusted Restricted Fund Balance	241,101	241,101
Assigned Appropriated Fund Balance	78,887	40,000
Adjusted Unrestricted Fund Balance	301,567	741,454
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	1.27%	3.00%



Northern Adirondack CSD Board of Education



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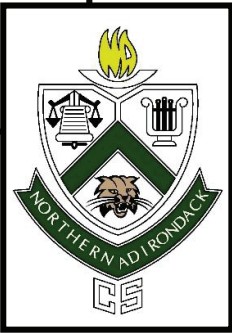
Board of Education Seats
Vote for One 5 year term
Petition received from: *Amanda Smith*

My name is Amanda Smith and I am writing to you today to express my interest in running for a position on the Board of Education.

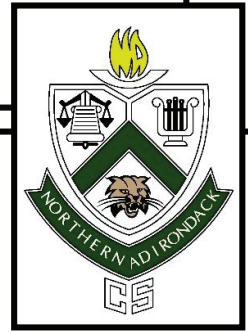
My family and I live in Ellenburg Depot. I have two daughters, Hayzelle (6) and Ivy (3). My husband, Tyler Smith is employed as a Correctional Officer for the state of New York at the Altona Correctional Facility. My husband and I are both proud graduates from Northern Adirondack Central School District. I was very involved with my school community during my school years; playing sports, as well as challenging myself academically. I was inducted into the National Honor Society and always strived to have high honors during my high school years.

I received an Associate’s Degree from Clinton Community College. I earned a Bachelor of Science Degree in Childhood Education and Master’s Degree in Special Education from Plattsburgh State. I graduated from SUNY Plattsburgh with a BS/MSED in which I earned four certifications for Regular and Special Education Birth-2 as well as Regular and Special Education Grades 1-6. I have worked at Champlain Valley Physicians Hospital, Adirondack Helping Hands, and currently at Peru Central School District where I have been employed for four years as a fourth grade teacher in a co-teaching classroom.

I firmly believe that my strong commitment to education and our community coupled with my intense drive to effect positive change will make me an invaluable and effective member of our Board of Education.



Information for Voters



Qualified Voter

A person shall be entitled to vote at any school meeting for the election of school district officers and all matters that may be brought before such Meeting who is:

1. A citizen of the United States of America
2. Eighteen years of age or older, and
3. A resident within the school district for a period of thirty (30) days preceding the annual vote and election

FY 2021-2022 Budget: Inter-fund Transfers – Transfer To Capital Fund

Budgeted amount of \$100,000 under Transfer To Capital Fund is to provide funding for a Capital Outlay Exception Project with the proposed Scope of Work being the Bus Maintenance Garage Roof Replacement. The building was constructed in 1981 and the roof system has surpassed its estimated useful life and is in need of replacement. This project was listed under the “Immediate Need” section of the District’s recently completed Building Condition Survey.

The construction project, when undertaken as an Approved Capital Outlay Exception Project by NYSED, will generate NYS Building Aid at 88.9% of total cost, payable to the District in the subsequent fiscal year

Proposition on the Ballot

2021-2022 BUDGET PROPOSITION

RESOLVED, that The Board of Education of Northern Adirondack Central School at Ellenburg be and is hereby authorized to expend the sum of \$24,737,225 total general fund appropriation, and to levy the necessary tax for the school year 2021 - 2022.

BUS PURCHASE

RESOLVED Shall the Board of Education purchase and finance three (3) student transport vehicles at an estimated cost not to exceed \$370,000, including necessary furnishings, fixtures and equipment and all other costs incidental thereto and to expend a total sum not to exceed \$370,000, which is estimated to be the total maximum cost thereof, and levy a tax which is hereby voted foregoing in the amount of \$370,000, which shall be levied and collected in annual installments in such years and in such amounts as may be determined by the Board of Education and in anticipation of the collection of such tax, bonds and notes are hereby authorized to be issued at one time, or from time to time, in the principal amount not to exceed \$370,000, and a tax is hereby voted to pay the interest on said obligations when due.



Superintendent's Message

It is hard to believe that it has been more than a year since we all began experiencing the “New Normal” while dealing with COVID-19. I, like most thought that we would be much farther ahead by now with the virus, but I guess it is important to be happy with the advancements of vaccines and the latest case numbers being much lower than at other points during the past year. There is no doubt that this school year has been the most challenging year that any parent, student, teacher, administrator, cafeteria worker, custodian, bus driver, office personnel, supervisor, maintenance worker, and this superintendent has ever been a part of. I am very proud of the efforts that Northern Adirondack CSD and all of its employees has put forward. We were able to provide 5 day a week in-person instruction for all of our K-5 students from the start of the school year back in September, while creating a Hybrid education model for all 6-12 grade students that incorporated an in-person opportunity with remote learning. Technology has played a major role in the remote learning option, and unfortunately some flaws in our district were exposed. Lack of quality Wi-Fi internet service throughout our district has been challenging, however some community partners have allowed for hot spots to be set up allowing for a possible solution. I would like to thank all of our partners who have helped provide an opportunity to our students and believe it or not, some staff as well. The guidelines are still not the way we need them to be to open up fully like what we once knew as school, however we are hopeful that the start of school in September will allow us to get all of our students back five days per week. There is no guarantee of that right now, however we will continue to monitor the CDC's Level of Community Transmission maps and the guidance from the New York State Department of Health. It is important to remember that when the President, Governor of NY, or CDC announces guidelines that does not mean we can act on them immediately and make changes. We must wait for the NYSDOH and the Clinton County Health Department to adopt the changes. As I close this update, I must ask for your continued support of the school district by passing our proposed budget when it is time to vote. The support you provided last year was amazing, and was the first step in rebounding from the financial strain that had accumulated. Unfortunately one year's budget does not fix the problem, and certainly does not create a path for long term recovery. However, continuing to support budgets at or near the calculated Tax Cap will create a strong foundation for years to come, once the accumulated debt can be paid down. Thank you for your continued support, and please remain safe and healthy.

Sincerely,

A handwritten signature in black ink, appearing to read "James C. Knight, Jr.", written in a cursive style.

Mr. James C. Knight, Jr.
Superintendent of Schools

School Budget Board Elections

VOTE

MAY 18, 2021

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