

Northern Adirondack Central School District

Budget Newsletter / May 2023

Superintendent's Overview 2023-24 Proposed Budget

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Budget Vote & School Board Election

**Tuesday, May 16, 2023
Noon to 8 p.m.**

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

On April 20, 2023, the Northern Adirondack Central School District Board of Education adopted a proposed spending plan for the 2023 – 2024 school year of \$27,172,260. This spending plan has been proposed as an opportunity to continue to rebuild the District's financial footing that had been identified by the NYS Comptroller's Office as being Severely Fiscally Stressed over the past few years. The proposed spending plan is an increase on last year's proposed spending plan by 4.59% or \$1,192,335, however it is appropriately at our calculated Tax Cap of 6.66% and will provide an opportunity to continue paying down some of the debt that has accumulated from borrowing money over the years. The cash flow or reserve position for our District is currently in a much better position than in the most recent years, including our removal from the NYS Comptroller's Fiscal Stress ratings list, however we are still vulnerable to the common inflation that we are all experiencing, for example the rise in fuel oil costs.

Developing a spending plan is always a very daunting task, because it should



involve long range fiscal planning that maintains educationally sound programming while being fiscally responsible. This year has proven to be another difficult experience in the development of such a budget. Even though the NYS Budget has not been finalized at the time of this document being printed, school districts across NYS seem to feel safe in the process this year as the Governor, Assembly, and Senate are mostly on the same page regarding spending for education. It is important to mention that Northern Adirondack CSD is not one of the districts across the state that will receive additional funding as a result of the State Aid Formula being outdated and unfair, because according to the State we have been receiving the full amount they would have provided to us over the years. As I have mentioned in previous years, this is a result of the percentage that we have relied on from the State as compared to our local contributions. Even though the

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Superintendents Message Continued...

State generally expects to support school districts at a 30% to 40% level based on the socioeconomic status of the district, Northern Adirondack CSD has relied on the State to contribute anywhere between 60% to 70% of the total of its spending plan. This has attributed to the increase in our Levy value over the past few years, which increased the local contribution in an effort to become less reliant on the State and be more appropriately prepared with reserve funds for when the State may potentially hit a fiscal cliff. Another difficult area that has had to be considered during this year's spending plan development process involves the PILOT for the Ellenburg and Clinton Wind Farms which ended last June. The District has not received payment in lieu of taxes from June on, and just received notice in March that the windmills were placed on the Tax Rolls for \$1,000,000 apiece however that number could change to something as low as \$300,000 apiece. The exact number has yet to be determined through litigation out of our control at the State level, however the numbers that we must use are directly related to the established tax rolls for our development process. This has been a difficult problem to work through this year, and we are hoping that we do not have a repeat issue next year as the Altona Wind Farm's PILOT ends in June.

You may be wondering what certain terminology actually means, so here is an attempt to clarify some misunderstood wording that is used during this process.

- Spending Plan – This is actually what the voters are voting on, which is basically the ability for a School District to spend up to a certain amount in the next school year.

- Levy – The actual dollar amount that the School District plans to receive in taxes from the local contribution and put towards the Spending Plan for the next school year. This is ultimately the number that gets divided by all of the taxable properties within the School District once the official assessed values become final usually in July after any assessment appeals have been completed. This is the number that dictates the tax rate, which at this point in the year is only a guess until the official assessed value number is available in July.

- Tax Rate – This is the number that most people seem to understand, because it uses the assessed value of property to determine the rate of how much money per \$1,000 of assessed value will be taxed. For example as to why this number is not the correct number to be focused on and the Levy amount is, last year we projected a tax rate of \$18.34 per \$1,000 when the Spending Plan was adopted, however after the assessments were finalized it fell to \$15.66 per \$1,000.

- PILOT – An agreement between a company to pay a certain yearly amount in lieu of taxes that would be assessed to a property used for a specific project, like the Wind Farms.

- Fund Balance – This is a basic term for funds that are in reserve status from previous spending plans that can be carried over and used in the future. Much like what is referred to as a rainy day fund in home finances.

James C. Knight, Jr.

District Superintendent

Key Points for the Budget

***Proposed Budget: \$27,172,260**

Estimated Tax Rate per \$1,000 valuation: \$14.858

	Proposed Budget 2023-24	2022-23	Dollar Increase/Decrease	Percentage Increase/Decrease
Budget	\$27,172,260	\$25,979,925	1,192,335	4.39%
Levy	\$8,525,000	\$7,995,000	530,000	6.63%

Comparative Data

The following is a summary of the 2023-2024 proposed budget with comparative data for the 2021-2022 and 2022-2023 budgets:

ESTIMATED APPROPRIATIONS

	2021-2022	2022-2023	2023-2024
I. Board of Education	\$ 33,950	\$ 34,105	\$ 34,290
II. Central Administration	635,754	669,078	674,297
III. Operation & Maintenance	1,370,062	1,514,242	1,902,319
IV. Special Items	513,331	543,707	590,036
V. Instructional Program	11,037,050	11,670,306	12,089,398
VI. Transportation	946,837	939,528	1,066,285
VII. Community Services	1,700	1,750	1,750
VIII. Employee Benefits	6,830,030	7,118,740	7,306,650
IX. Debt Service - Buses/BOCES C.P.	819,711	943,169	961,235
X. Debt Service – EXCEL C.P.	2,448,800	2,445,300	2,446,000
XI. Capital Projects Fund Transfer	100,000	100,000	100,000
	<u>\$ 24,737,225</u>	<u>\$ 25,979,925</u>	<u>\$ 27,172,260</u>

ESTIMATED REVENUES

	2021-2022	2022-2023	2023-2024
I. State Aid:			
A. Basic Formula	\$ 13,902,225	\$ 14,844,425	\$ 15,752,000
B. EXCEL C.P. Building Aid	1,725,000	1,725,000	1,769,000
II. Other Revenues	1,410,000	1,215,500	926,260
III. Fund Balance	-	200,000	200,000
IV. Reserve for Debt Service	-	-	-
Total Revenues and Fund Balance Other than Real Property Taxes	<u>17,037,225</u>	<u>17,984,925</u>	<u>18,647,260</u>
Tax Levy	<u>7,700,000</u>	<u>7,995,000</u>	<u>8,525,000</u>
NACS Budget	\$ 24,737,225	\$ 25,979,925	\$ 27,172,260
NACS Estimated Full Valuation	423,126,166	510,714,250	573,748,322
NACS Estimated Average Tax Rate Per \$1,000 Full Valuation	\$ 18.198	\$ 15.655	\$ 14.858

[Updated Info.]
as of 05/01/2022

Property Tax Report Card

2023-24 Property Tax Report Card

090901 - No. Adirondack CSD

Contact Person: James C. Knight, Jr.

Telephone Number: 518-594-7060

	Budgeted 2022-23 (A)	Proposed Budget 2023-24 (B)
Total Budgeted Amount, not Including Separate Propositions	25,979,925	27,172,260
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	7,995,000	8,525,000
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)	7,995,000	8,525,000
F. Permissible Exclusions to the School Tax Levy Limit	1,039,252	1,057,993
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	6,961,522	7,469,767
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	6,955,748	7,467,007
I. Difference: (G - H); (negative value requires 60.0% voter approval) ²	5,774	2,760
Public School Enrollment	820	830
Consumer Price Index		—

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 2023-24, includes any carryover from 2022-23 and excludes 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	241,100	241,100
Assigned Appropriated Fund Balance	294,464	275,000
Adjusted Unrestricted Fund Balance	2,360,925	2,283,900
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	9.09%	8.41%

Northern Adirondack CSD School Board



Steven Bartlemus — President
(2023)



Bryan Trombley — Vice President
(2024)



Phalon Miner
(2025)



Trevor Finley
(2024)



Amanda Smith
(2026)



Mark Reif
(2025)



Richard Moore
(2027)

MISSION

The mission of the Northern Adirondack Central School District, in partnership with family and community, is to educate students to become lifelong learners and responsible citizens.

VISION

The vision of the Northern Adirondack Central School District is to provide a quality educational experience for students in a safe environment that emphasizes achievement, positive self-esteem, and high moral character. School, family, and community will foster the essential foundation to prepare students educationally and socially to succeed in our diverse society. The Board recognizes that while the vision is intended to be a long-range statement of the ideal future for the district, it still requires continual evaluation. Accordingly, the Board will review the vision statement annually in developing the district's annual goals.

Thank You For Supporting Northern Adirondack CSD



Smiles and Scenes From Our School



School Bus Drivers Needed!

Are you interested in becoming a school bus driver?

Contact Cory McCasland

Transportation Supervisor

cmccasland@nacs1.org and 518-594-7142 ext. 4002

Candidates Petitions



Steven Bartlemus — Rerunning

What is your motivation to run for NACS Board?

I want to continue to serve the NACSD Community and use my current experience as the Board President to continue to keep everything transparent.

What is your vision for NACSD?

I want to continue to promote the best possible learning environment for our students, so that they may flourish and thrive to become adults in our community.

Propositions

Proposition I 2023-2024 Budget

RESOLVED, that The Board of Education of Northern Adirondack Central School at Ellenburg be and is hereby authorized to expend the sum of \$27,172,260 total general fund appropriation, and to levy the necessary tax for the school year 2023-2024.



Proposition II Transportation

Shall the Board of Education of the Northern Adirondack Central School District be authorized to purchase and finance three (3) 66-passenger diesel school buses, including necessary furnishings, fixtures and equipment and all other costs incidental thereto, and expend a total sum not to exceed \$470,000, which is estimated to be the total maximum cost thereof, and said amount, or so much thereof as may be necessary, shall be raised by the levy of a tax upon the taxable property of said School District and collected in annual installments as provided by Section 416 of the Education Law; and, in anticipation of such tax, obligations of said School District, in the principal amount not to exceed \$470,000, shall be issued.

Voter Qualifications

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



Information about Bus Purchases

What is a bus proposition?

It is a separate item that is a ballot proposition that authorizes a school district in New York State to purchase and/or operate school buses. Bus Propositions are typically put forward by school districts when they need to replace old buses or expand their transportation services. When a Bus Proposition is placed on the ballot, voters within the school district have the opportunity to approve or reject it.

If the proposition is approved, the school district is authorized to purchase the buses or contract with a transportation provider to provide the necessary transportation services. It's important to note the bus propositions are just one type of ballot proposition that school districts can put forward. Other types of propositions may include proposals for capital projects, budget increases, or changes to school policies.

Fun Facts

- Last year's Bus Proposition also included (3) 66-passenger diesel school buses, but they only required an amount not to exceed \$390,000. Isn't it wild how much more expensive things have become?
- Before all of the supply chain issues, the buses that were purchased from a positive result on the Bus Proposition vote would typically be built and ready somewhere between August and October. Unfortunately, the supply chain issues have pushed last year's purchased buses to be scheduled for delivery in late March or early April 2023. This also means that we held on to and used older buses that are typically recycled using the 10-year cycle because of general age, higher mileage and rust which develops a lot sooner in the North Country. This is from the salt used on our roads during the winter months.

How does it work for NAC?

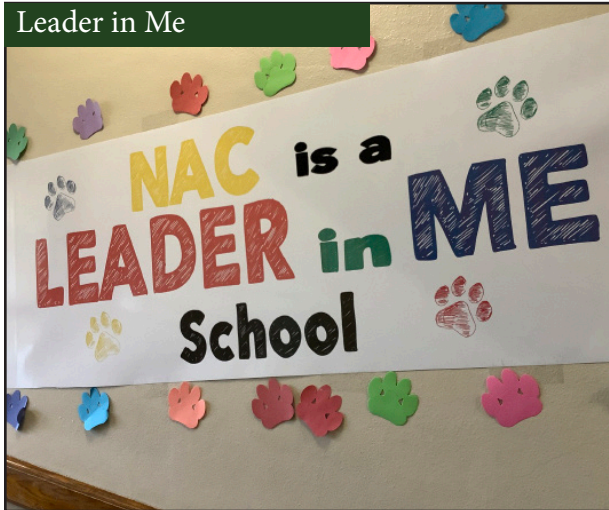
NAC has traditionally included a Bus Proposition as a separate item on the ballot for the Annual Budget Vote/BOE Elections in May. However, it can be put forth at other points throughout the school year. NAC has also tried to maintain a 10-year cycle for our buses, meaning around the 10-year mark buses are typically traded, sold or scrapped.

Most recently, the majority of our buses have been scrapped locally at an equivalent rate, and sometimes a more positive rate, than the opportunities to trade or sell. For example, NAC received trade-in values for two buses this year that would have resulted in \$1,300 combined for the buses, so the current scrap rates resulted in being a better option. NAC is fortunate that it currently holds a 90% Aid Ratio for bus purchases, which means that it receives 90% back on its bus purchases. This is not an immediate reimbursement process because it is something that is paid back to the school district over a five-year period.

However, this works out well because the buses are paid for over a five-year period as well. Some people have suggested and asked why NAC put the entire price of the buses it wishes to purchase on the Bus Proposition instead of just putting the theoretical 10% that it ultimately will have paid after the five-year payment and reimbursement process. The reason the district cannot put the 10% rate is that the district must obtain voter approval for the entire purchase price to be paid prior to any reimbursement.

District Benefits from Tax Rate Increases

Leader in Me



Student Empowerment



Second grade classes tapped the maple trees near the Elementary building as part of a science/STEM unit.

NAC once again hosted a North Country Invitational Chess Tournament and we had a great turnout! Teams from NCCS, Moriah, Keene Valley, and Ausable Valley came to compete!

Chess Tournament



Tapping Maple Trees



Capital Outlay Project 2023-24

Bus Garage Roof



Prior Capital Outlay

Tennis Courts



Current Capital Outlay

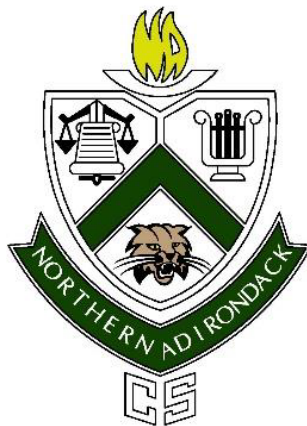
Door System



2023/2024 Capital Outlay

Building Condition Survey that is performed every 5 years was completed in 2020-2021 and identified 19 high priority items, one medium priority item and one low priority item. The District's parking lot surfaces, resurfacing of tennis courts and grade on all game fields. The District plans to continue to take advantage of the \$100,000 Capital Outlay Project opportunity in the 2023-2024 budget. The specific work to be accomplished will be the door systems within the buildings.


Go Bobcats!




Overview 2023-24 Proposed Budget

May 2023

REQUEST AN ABSENTEE BALLOT	WHEN & WHERE TO VOTE	WHAT AM I VOTING ON
Community members may also request an absentee ballot by completing the application found on our website or calling the district office.	Tuesday, May 16, 2023 Noon to 8 p.m. @ Middle & High School Cafeteria	2023-24 Budget One Member of the BOE Transportation

For more information on the 2023-24 Budget  Visit our district website
<https://www.nacs1.org/>

If you have any questions, please contact  Phone: 518-594-7060 ext 2501
District Clerk Brittany LaBombard Email: brlabombard@nacs1.org

VOTE ON MAY 16, 2023

2023-24 BUDGET

The annual budget vote for the fiscal year 2023-24 by the qualified voters of the Northern Adirondack Central School District, Clinton County, New York, will be held at the Middle/High School Cafeteria on Tuesday, May 16, 2023 between the noon and 8 p.m., at which time the polls will be opened to vote by ballot.

PUBLIC BUDGET HEARING MAY 9 AT 6 P.M.

The Budget Hearing will be held at the Middle/High School Auditorium.

Northern Adirondack Central School District
5572 State Route 11
PO Box 164
Ellenburg Depot, NY 12935

PLEASE
PLACE
STAMP
HERE



James C. Knight, Jr., Superintendent of Schools
Brian Tousignant, Business Official
Michael Loughman, High School Principal
Robert Witkiewicz, Middle School Principal
Lisa Silver, Elementary School Principal
Darcy Rabideau, Director of Pupil Personnel Services

Board of Education
Steven Bartlemus, President
Bryan Trombley, Vice President
Phalon Miner
Trevor Finley
Amanda Smith
Richard Moore
Mark Reif