



# Budget Hearing

## 2023-2024

**May 3, 2023**



# Questions or Comments?

Please email  
[communications@nccsk12.org](mailto:communications@nccsk12.org)



# Agenda

- Mission
- New York State Aid
- Federal Funding
- Staffing, New Programs and Initiatives
- Revenue Budget
- Expenditure Budget
- 3-part Component Budget Format (Program, Administrative, Capital)
- Property Tax Cap
- Full Value & Assessed Tax Rate History
- Proposed Budget Summary
- Contingent Budget
- Annual Election & Budget Vote Ballot
- Absentee Ballots & Voter Eligibility



# Mission-Focused Budgeting

- All students are provided the opportunity and necessary support to engage in relevant, challenging work which contributes to their academic and social growth and development.
- All staff, teachers, and administrators are part of a larger learning community working together to build collective capacity in order to provide a high-quality, relevant, equitable education for all.



# Three Major Pillars Continue To Guide Our Work

- Academic Excellence
- Equity
- Social Emotional Health
  - *What if we help all students find and pursue their passions, give them the knowledge, skills, and opportunities to pursue their passions, and show them how their unique talents and gifts can contribute meaningfully to our society?*



# 2023-24 NYS Enacted Budget

- \$3.1 billion (10%) increase in total funding, includes:
  - \$2.7 billion (12.8%) increase in Foundation Aid
    - Year 3 of a 3-year plan to fully fund Foundation Aid
    - ~~Includes \$250M high-impact tutoring set-aside~~
- Expense-Based Aids continue to be fully funded at statutory levels
- Pre-K funding increase of \$150M
- New reporting requirements (both included but “streamlined” from Exec Bdgt)
  - Pre-K student counts annually to SED by September 1st
  - Progress report on the implementation of zero-emission school buses



# NYS Enacted Budget

- Completes the 3-year plan to fully fund **Foundation Aid**
  - Year 1 (2021-22) - up to 60% funding level
    - \$3.2 million increase
  - Year 2 (2022-23) - up to 80% funding level
    - \$6.3 million increase
  - Year 3 (2023-24) - up to 100% funding level
    - \$8.0 million increase
      - ~~\$863k for High-Impact Tutoring Set-aside~~
      - ~~11.77% of increase above 3%~~



# Federal Funding: Utilization & Stabilization

Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA)

Federal Elementary and Secondary School Emergency Relief (ESSER)

Governor's Emergency Education Relief (GEER)

American Rescue Plan (ARP)

Funding Source	Operation Period	Approved Budget
CRRSA-GEER 2	3/13/2020-9/30/2023	\$ 629,105
CRRSA-ESSER 2	3/13/2020-9/30/2023	\$ 5,039,795
ARP ESSER 3	3/13/2020-9/30/2024	\$ 3,650,097
	TOTAL	\$ 9,318,997





# Staffing Changes

- **Special Education**
  - 4.0 teachers
  - 4.0 teacher assistants
- **ENL**
  - 3.0 teachers
- **Health**
  - 1.0 elementary
- **Reading AIS Support**
  - 1.0 Shaker Middle School
- **Social Worker**
  - 1.0 Shaker Middle School



# Staffing Changes

- **Student Support Center**
  - 0.4 administrator
  - 1.0 psychologist
  - 1.0 social worker
  - 2.0 teachers (not new to budget)
  - 2.0 teacher assistants (not new to budget)
- **Assistant Director of Human Resources**

## Reorganization

- **Communications Office**
  - Create an internal communications team
    - Director of Communications and Community Outreach
    - Communications Specialist
    - Office Coordinator
- **Director of 6-12 Curriculum and Instruction**
  - Split K-12 Curriculum and Instruction into two positions
  - Incorporate Professional Development into Assistant Superintendent for Educational Services Role
  - Realign PPS model



# Staffing Changes Summary

Proposed Budget includes 20.4 new FTE's

Total new staffing cost = \$2,055,996



# New Programs and Initiatives

## **Student Support Center:** (cost included in staffing proposal)

A therapeutic and transitional space for students in grades 6-12 where students have access to counseling supports, mentoring supports, peer supports, social and emotional supports, food and clothing supports, family supports, job training supports, academic support.

- Invest in a whole child approach to education
- Identify student needs, hear their concerns, plan for success
- Build on student and community strengths to ensure conditions for learning
- Commit to interdependence and shared accountability
- Invest in building trusting relationships



# 2023-24 Proposed Revenue Budget

	<b>2022-23</b>	<b>2023-24</b>	<b>Dollar</b>	<b>Percentage</b>
	<b><u>Budget</u></b>	<b><u>Proposed</u></b>	<b><u>Change</u></b>	<b><u>Change</u></b>
Property Taxes	\$90,727,887	\$93,268,268	\$2,540,381	2.80%
Payment in Lieu of Taxes	\$333,226	\$367,034	\$33,808	10.15%
State Aid:				
Foundation Aid	\$21,723,911	\$29,670,356	\$7,946,445	36.58%
Building Aid	\$8,115,222	\$7,259,056	-\$856,166	-10.55%
Transportation Aid	\$3,535,300	\$4,023,066	\$487,766	13.80%
BOCES Aid	\$1,421,474	\$1,979,018	\$557,544	39.22%
High Cost Aid	\$740,041	\$754,855	\$14,814	2.00%
Materials Aid	\$609,386	\$609,874	\$488	0.08%
Other Aid	\$270,000	\$270,000	\$0	0.00%
<b>Total State Aid</b>	<b>\$36,415,334</b>	<b>\$44,566,225</b>	<b>\$8,150,891</b>	<b>22.38%</b>



# 2023-24 Proposed Revenue Budget

	2022-23	2023-24	Dollar	Percentage
	<u>Budget</u>	<u>Proposed</u>	<u>Change</u>	<u>Change</u>
Tuition & Special Education	\$1,836,700	\$1,813,360	-\$23,340	-1.27%
Interest Earnings	\$12,500	\$685,000	\$672,500	5380.00%
Other Revenue	\$1,414,000	\$1,601,983	\$187,983	13.29%
Fund Balance & Reserves:				
Designated Fund Balance	\$3,600,000	\$3,900,000	\$300,000	8.33%
TRS Reserve	\$245,000	\$450,000	\$205,000	83.67%
ERS Reserve	\$200,000	\$250,000	\$50,000	25.00%
Compensated Absence	\$50,000	\$50,000	\$0	0.00%
Unemployment Reserve	\$35,000	\$35,000	\$0	0.00%
Total Fund Bal/Reserves	\$4,130,000	\$4,685,000	\$555,000	13.44%
<b>TOTAL REVENUE BUDGET</b>	<b>\$134,869,647</b>	<b>\$146,986,870</b>	<b>\$12,117,223</b>	<b>8.98%</b>



# 2023-24 Proposed Expenditure Budget

	<b>Adopted</b>	<b>Proposed</b>	<b>Dollar</b>	<b>Percentage</b>
	<b><u>Budget 2022-23</u></b>	<b><u>Budget 2023-24</u></b>	<b><u>Change</u></b>	<b><u>Change</u></b>
Staff - Salaries	\$ 73,768,438	\$ 81,020,491	\$ 7,252,053	9.83%
Staff - Fringes	\$ 34,623,247	\$ 39,003,407	\$ 4,380,160	12.65%
Total Salaries & Fringe Benefits	\$ 108,391,685	\$ 120,023,898	\$ 11,632,213	10.73%
Textbooks/Workbooks/Library Books	\$ 506,606	\$ 515,950	\$ 9,344	1.84%



# 2023-24 Proposed Expenditure Budget

	<b>Adopted</b>	<b>Proposed</b>	<b>Dollar</b>	<b>Percentage</b>
	<b><u>Budget 2022-23</u></b>	<b><u>Budget 2023-24</u></b>	<b><u>Change</u></b>	<b><u>Change</u></b>
<u>Contractual Services:</u>				
Utilities	\$ 1,506,500	\$ 1,551,000	\$ 44,500	2.95%
BOCES Services	\$ 4,262,618	\$ 4,305,542	\$ 42,924	1.01%
Special Education Contractual	\$ 1,213,000	\$ 1,209,500	\$ (3,500)	-0.29%
Oper. & Maint. Dept.	\$ 619,500	\$ 772,000	\$ 152,500	24.62%
Diesel/Gasoline	\$ 580,000	\$ 590,000	\$ 10,000	1.72%
Insurance	\$ 399,760	\$ 410,970	\$ 11,210	2.80%
Refund of Property Taxes	\$ 100,000	\$ 100,000	\$ -	0.00%
Workers Compensation	\$ 530,000	\$ 530,000	\$ -	0.00%
Health Services Other Districts	\$ 262,000	\$ 289,000	\$ 27,000	10.31%
Charter Schools Tuition	\$ 405,000	\$ 455,000	\$ 50,000	12.35%
All Other Departments	\$ 2,491,518	\$ 2,945,741	\$ 454,223	18.23%
<b>Total Contractual Services</b>	<b>\$ 12,369,896</b>	<b>\$ 13,158,753</b>	<b>\$ 788,857</b>	<b>6.38%</b>





# 2023-24 Proposed Expenditure Budget

	<b>Adopted</b>	<b>Proposed</b>	<b>Dollar</b>	<b>Percentage</b>
	<b><u>Budget 2022-23</u></b>	<b><u>Budget 2023-24</u></b>	<b><u>Change</u></b>	<b><u>Change</u></b>
Debt Service	\$ 8,459,352	\$ 7,736,850	\$ (722,502)	-8.54%
Interfund Transfers	\$ 325,000	\$ 340,000	\$ 15,000	4.62%
Equipment	\$ 2,052,677	\$ 2,141,488	\$ 88,811	4.33%
Supplies	\$ 2,764,431	\$ 3,069,931	\$ 305,500	11.05%
<b>TOTAL EXPENDITURE BUDGET</b>	<b>\$ 134,869,647</b>	<b>\$ 146,986,870</b>	<b>\$ 12,117,223</b>	<b>8.98%</b>



# 2023-24 Proposed Expenditure Budget (3-part format)

			<b>2022-23</b>	<b>2023-24</b>
<b><u>Program Component</u></b>			<b><u>Budget</u></b>	<b><u>Proposed</u></b>
K-12 Instruction			\$39,423,962	\$43,934,979
Special Education & Pupil Support Services			\$12,669,519	\$13,484,090
Counseling, Psychology, Social Worker Services			\$3,758,763	\$4,414,742
Library & Instructional Technology			\$3,357,006	\$3,447,825
Health Services			\$1,778,217	\$1,992,732
Sports & Co-Curricular			\$1,484,463	\$1,534,040
Summer School Programs			\$361,055	\$326,500
Interfund Transfers			\$325,000	\$340,000
Transportation			\$5,377,734	\$5,945,405
Employee Benefits			<u>\$28,598,026</u>	<u>\$32,040,174</u>
			<b>\$97,133,745</b>	<b>\$107,460,487</b>
			72.02%	73.11%



# 2023-24 Proposed Expenditure Budget (3-part format)

			2022-23	2023-24
<u>Administrative Component</u>			<u>Budget</u>	<u>Proposed</u>
Board of Education			\$77,820	\$108,495
Central Administration			\$4,818,461	\$5,331,425
Information Technology			\$2,205,606	\$2,386,790
Insurance			\$146,185	\$153,495
School Administration			\$6,633,896	\$6,841,402
Employee Benefits			<u>\$4,685,370</u>	<u>\$5,416,435</u>
			<b>\$18,567,338</b>	<b>\$20,238,042</b>
			13.77%	13.77%



# 2023-24 Proposed Expenditure Budget (3-part format)

			<b>2022-23</b>	<b>2023-24</b>
<b><u>Capital Component</u></b>			<b><u>Budget</u></b>	<b><u>Proposed</u></b>
Debt Service			\$8,459,352	\$7,736,850
Property Services			\$147,000	\$147,000
Bus Purchase			\$1,046,704	\$1,131,042
Operations & Maintenance			\$7,580,657	\$8,131,652
Employee Benefits			\$1,934,851	\$2,141,797
			<b>\$19,168,564</b>	<b>\$19,288,341</b>
			14.21%	13.12%



# 2023-24 Property Tax Cap

<b>Tax Levy 2022-23</b>		<b>\$90,727,887</b>
<b>Tax Base Growth Factor</b>		<b>1.0133</b>
		<b>\$91,934,568</b>
<b>PILOT's 2022-23</b>		<b>\$333,226</b>
<b>Capital Exclusion</b>		<b>-\$952,457</b>
		<b>\$91,315,337</b>
<b>Allowable Levy Growth Factor</b>		<b>1.0200</b>
		<b>\$93,141,644</b>
<b>PILOT's 2023-24</b>		<b>-\$367,034</b>
<b>Capital Exclusion</b>		<b>\$1,152,448</b>
<b>Tax Levy Limit 2023-24</b>		<b>\$93,927,058</b>
		<b>3.53%</b>



# Full Value & Assessed Tax Rate History

	Full Value Tax Rate			Tax Rate on Assessed	
2017-18	\$16.96			\$25.51	
2018-19	\$16.72	-1.42%		\$26.03	2.04%
2019-20	\$16.59	-0.78%		\$26.54	1.96%
2020-21	\$16.06	-3.19%		\$26.33	-0.79%
2021-22	\$15.61	-2.80%		\$26.45	0.46%
2022-23	\$14.85	-4.87%		\$26.63	0.68%
*2023-24	\$13.79	-7.14%		\$27.05	1.58%
	* Estimated				

\*\*Information updated as of May 2, 2023



# Proposed Budget Summary

2022-23 Budget	\$134,869,647
2023-24 Proposed Budget	\$146,986,870
\$ Increase	\$ 12,117,223
% Increase	8.98%

Projected Tax Levy Increase	2.80%	(Tax Cap 3.53%)
Projected Impact on Tax Rate	1.58%	(net of 1.22% estimated assessment growth for 2023-24)



# Contingent Budget

- Under NYS law, a district that adopts a contingent budget is confined to the previous year's tax levy, which would impose, in effect, a zero percent cap.
- The district would then have a budget shortfall of \$2.35M. To eliminate the shortfall, the district would have to reduce programs and staffing, use more fund balance, or a combination of both.
- A Contingent budget would also restrict the purchase of equipment, capital expenditures, and the use of facilities by outside organizations.





# Annual Election and Budget Vote

## NORTH COLONIE CENTRAL SCHOOL DISTRICT BUDGET

Shall the proposed budget of expenditures of the North Colonie Central School District for the 2023-2024 school year in the amount of \$146,986,870, and for the purposes shown in the statement of estimated expenditures adopted by the Board of Education be approved and the amount thereof be raised by a levy of tax upon the taxable property of the school district after first deducting the monies available from State Aid and other sources as provided by law.

Yes 0

No 0



# Annual Election and Budget Vote

## Board of Education

(Seat of Sandy Pangburn)

**Vote for One - 5 year term**

Melissa Veino

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(write-in)

## Board of Education

(Seat of Michelle Dischiavo)

**Vote for One - 5 year term**

Michelle Dischiavo

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(write-in)



# Absentee Ballots & Voter Eligibility

**Absentee Ballots:** qualified voters who will be out of town or unable to vote in person due to illness, disability, duties related to the primary care of ill or disabled individuals, or are an admitted patient in the hospital can vote by absentee ballot, but must first fill out an application. Completed applications must be received by the District Clerk by May 9th if the ballot is to be mailed to the voter, or by May 15th if the ballot is delivered personally to the voter. Applications can be found at <https://www.northcolonie.org/budget-taxes/> or contact Emily Trombley, District Clerk, at 518-785-8591 x3126, email [districtclerk@ncolonie.org](mailto:districtclerk@ncolonie.org). Applications need to be returned in person or by mail not later than 5:00pm on May 16th.

**Voter Eligibility:** you must be age 18 or older, a U.S. Citizen, a district resident for at least 30 days prior to the vote and have a valid I.D.



# Budget Vote & Board of Education Election

**Date:** Tuesday, May 16, 2023

**Place:** Goodrich Building (District Office) 91 Fiddlers Lane

**Time:** 6 a.m. – 9 p.m.



# Questions or Comments?

Please email  
[communications@nccsk12.org](mailto:communications@nccsk12.org)

