

CHAZY CENTRAL RURAL SCHOOL

2024-25 Proposed School Budget NEWSLETTER



Budget Vote & School Board Election

Tuesday, May 21, 2024
7 a.m. to 8 p.m.
CCRS Music Room

As the School Board, we'd like to say 'thank you' for your continued support of CCRS. We are immensely grateful for the ongoing support and dedication of our community members in championing the success of our school.

The annual budget vote is an important moment for our school district, as the budget we present to you will determine the level of education we are able to provide for our students in the coming year.

As a Board, we have carefully considered the needs of our students and community in preparing the budget for the upcoming year. Our primary focus is on ensuring that every student at CCRS has access to a quality education that prepares them for the challenges of the future.

The budget we are presenting reflects our commitment to providing the best possible education for our students, while also being fiscally responsible. We understand that these are difficult economic times for many families in our community, as we face the impact of the soaring inflation and costs. The

proposed budget for next school year represents a balance: \$13,945,000 balancing the needs of our students with the financial realities we face.

We believe next year's budget reflects our unwavering commitment to our students and community. We urge you to mark your calendars for the school budget vote on May 21. Additionally, we invite you to the Public Budget Hearing on Tuesday, May 14, 2024, at 7 p.m. in the CCRS Auditorium. This is an opportunity to learn more about the proposed budget and ensure our children have the tools they need to succeed. Let's work together to empower our CCRS students for success in school and beyond.

Thank you for your ongoing support of Chazy Central Rural School.

The CCRS Board of Education



ANNUAL BUDGET HEARING

Tuesday, May 14, 2024
7 p.m.

CCRS Auditorium

WHEN & WHERE TO VOTE

Tuesday, May 21, 2024
7 a.m. to 8 p.m.

CCRS Music Room

For more information on the 2024-25 Budget



Visit our district website
<https://ccrsk12.org/>

SUPERINTENDENT'S MESSAGE

From the Desk of Robert McAuliffe, Superintendent

To the Chazy Central Rural School Community,

At CCRS, we are dedicated to delivering a robust educational program while ensuring efficient and fiscally responsible spending. With this commitment in mind, the Board of Education and Administration have meticulously crafted a proposed budget for the 2024-25 school year, detailed in this newsletter.

A public hearing is scheduled for Tuesday, May 14, 2024, at 7 p.m. in the Auditorium. This forum will provide a comprehensive overview of the proposed budget, and we value your insights and feedback. Furthermore, we urge all community members to exercise their voting rights on May 21, 2024, between 7 a.m. and 8 p.m., as your engagement is pivotal in shaping the future of our school programs.

Despite navigating financial challenges to public schools in New York State, CCRS has consistently upheld an excellent academic program. Our students continually distinguish themselves academically and professionally, showcasing their talents in extracurricular pursuits such as concerts, Model UN, Drama Club, athletics and more.

The proposed budget for 2024-25 is \$13,945,000, which represents a 6.5% increase in spending. The school tax rate is proposed to decrease by 2.57% next year. The total levy is \$5,688,648 - this is the state-mandate amount set forth by the tax cap formula.

Crafting a budget demands careful deliberation, and the proposed budget presented by the Board of Education strikes a balance between educational excellence and fiscal prudence. Our unwavering commitment to delivering quality programs and services to our school community remains steadfast throughout this process.

We extend our heartfelt gratitude to the Chazy community for your support of CCRS and all our children.

Sincerely,



Robert McAuliffe, Superintendent



Terminology Explanation

Spending Plan

This is what the voters actually vote on. This plan is the official authorization for the school district to allocate funds up to a specified amount in the forthcoming academic year.

Levy

This represents the anticipated amount of money to be raised through property taxes within the school district to cover the gap between expenditures and state funding and grants. This amount is divided among all the taxable properties within the district to determine the tax rate.

Tax Rate

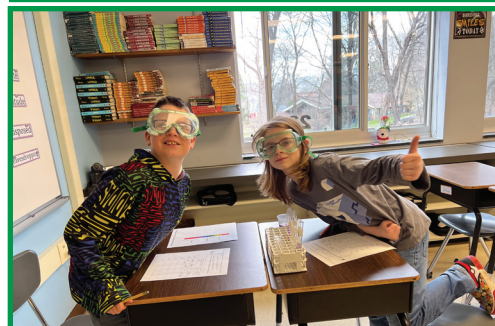
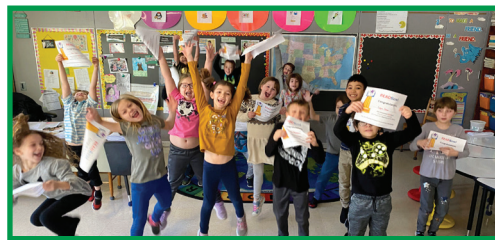
The Tax Rate is based on property assessments. This simply shows how much tax is charged per \$1,000 of assessed property value. It's an important factor in determining what property owners owe in taxes.

Pilot

This is a contractual arrangement wherein a company commits to an annual payment in place of property taxes that would typically be assessed for a specific project. It serves as an alternative means of fulfilling tax obligations associated with the property's use.

Fund Balance

This is what the funds that are in reserve status from the previous spending plans are called. These funds are able to be carried over and used in the future. This is similar to what is known as a rainy day fund.



PROPOSED BUDGET SUMMARY 2024-25

EXPLANATION OF GENERAL FUND BUDGET PRESENTATION

Chapter 436 of the Laws of 1997 amends various sections of law concerning authorization of expenditures in school districts. The general fund budget must be divided into three components for presentation to the public in connection with the annual budget vote and election. These components are: administrative, program, and capital.

ADMINISTRATIVE COMPONENT

13.14% of Budget

This component includes expenditures for the Board of Education District Clerk, Superintendent, Administrative Staff, Business Office Staff, central services, insurance, BOCES administrative costs, curriculum and staff development, supervision, and employee benefits associated with these costs. There are 8.05 staff members, along with seasonal tax collector and part-time claims auditor, included in this component.

Changes in the administrative component are due to:

1. Increase in Salaries
2. Increase in Fringe Benefits



PROGRAM COMPONENT

68.70% of budget

This component reflects all expenditures directly related to instruction and transportation of students. Included are salaries of regular classroom teachers, special education teachers, library services, computer instruction and services, guidance services, health services, psychological services, co-curricular activities, and interscholastic athletics. This category also includes all supplies, equipment, textbooks, BOCES services, and other related instructional expenditures for all these specific areas. The transportation category consists of expenditures directly related to transportation of students to and from school, field trips, athletic contests, BOCES and parochial schools. Also included are utilities, fuel, and supplies needed to maintain our transportation fleet. There are 71.75 staff member positions included in the program component.

Changes in the program component are due to:

1. Increase in contractually obligated salaries
2. Increase in BOCES services (programs for students with disabilities)
3. Increase in Fringe Benefits

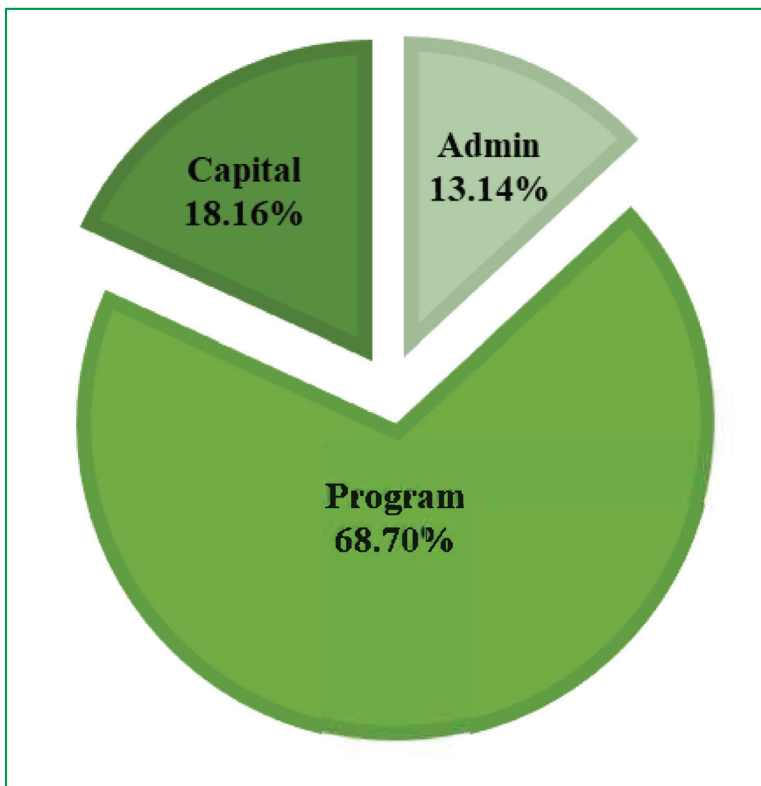
CAPITAL COMPONENT

18.16% of budget

This component reflects all expenditures directly related to the maintenance of the building, tax refunds, debt service, and a bus purchase. There are 7 staff member positions included in the capital component.

Changes in the capital component are due to:

1. Capital outlay project to renovate front canopy entrance
2. Capitalized interest for capital improvements project



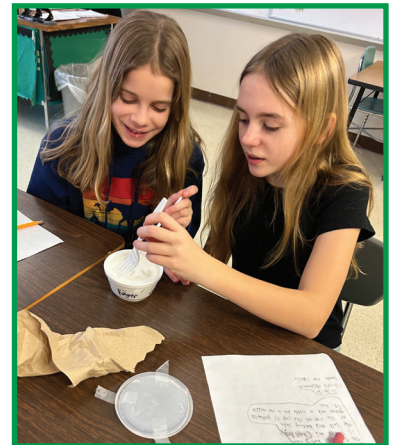
GENERAL FUND APPROPRIATIONS

ADMINISTRATIVE EXPENDITURES	2023-2024	2024-2025	Change
BOARD OF EDUCATION	\$23,200	\$23,200	-
DISTRICT CLERK	\$41,150	\$48,150	\$6,750
CENTRAL ADMINISTRATION	\$51,025	\$134,800	\$83,775
FINANCE	\$122,710	\$126,305	\$3,595
LEGAL & PERSONNEL	\$79,018	\$79,534	\$516
CENTRAL SERVICES	\$30,402	\$27,114	\$(3,288)
SPECIAL ITEMS	\$320,016	\$362,725	\$42,089
CURRICULUM & STAFF DEVELOPMENT	\$900	\$750	\$(150)
SUPERVISION REGULAR SCHOOL	\$517,220	\$362,725	\$(154,495)
EMPLOYEE BENEFITS	\$612,621	\$667,680	\$55,059
TOTAL ADMINISTRATIVE EXPENDITURES	\$1,798,512	\$1,832,363	\$33,851
Change			1.88%

PROGRAM EXPENDITURES	2023-2024	2024-2025	Change
TEACHING - REGULAR SCHOOL	\$2,666,635	\$2,859,834	\$193,199
TEACHING - SPECIAL EDUCATION	\$1,541,036	\$1,628,498	\$87,463
BOCES OCCUPATIONAL EDUCATION	\$302,375	\$305,000	\$2,625
SCHOOL LIBRARY AND AUDIOVISUAL	\$81,379	\$87,295	\$5,916
COMPUTER ASSISTED INSTRUCTION	\$354,628	\$271,700	\$(82,928)
PUPIL SERVICES	\$399,997	\$425,135	\$25,138
DISTRICT TRANSPORTATION SERVICES	\$478,548	\$515,068	\$36,520
GARAGE BUILDING	\$30,380	\$28,880	\$(1,500)
OTHER TRANSFERS	\$25,000	\$25,000	\$-
EMPLOYEE BENEFITS	\$3,150,439	\$3,433,273	\$282,834
TOTAL PROGRAM EXPENDITURES	\$9,030,417	\$9,579,683	\$549,267
Change			6.08%

CAPITAL EXPENDITURES	2023-2024	2024-2025	Change
OPERATIONS & MAINTENANCE OF PLANT	\$895,444	\$898,753	\$3,309
REFUND OF PROPERTY TAXES	\$2,500	\$2,500	\$-
DEBT SERVICE	\$829,619	\$825,619	\$(4,000)
INTERFUND TRANSFER (CAPITAL OUTLAY)	\$100,000	\$337,750	\$237,750
BUS PURCHASE	\$150,000	\$157,500	\$7,500
EMPLOYEE BENEFITS	\$282,882	\$310,832	\$27,950
TOTAL CAPITAL EXPENDITURES	\$2,260,445	\$2,532,954	\$272,509
Change			12.06%

TOTAL BUDGET	\$13,089,373	\$13,945,000	\$855,627
Change			6.54%



REVENUES

Anticipated Revenue Sources

	2023-24	2024-25
State Aid	\$6,714,501	\$7,374,805
William H. Miner Donation	\$395,091	\$413,000
Payments in Lieu of Taxes	\$53,500	\$55,000
Medicaid Reimbursement	\$12,000	\$-
Miscellaneous	\$33,000	\$45,000
Trans In(Capitalized Interest)		\$237,750
Total	\$7,196,092	\$8,125,555
Taxes to be Levied	\$5,559,932	\$5,688,648
Appropriated Fund Balance	\$333,349	\$130,797
TOTAL BUDGET	\$13,089,373	\$13,945,000

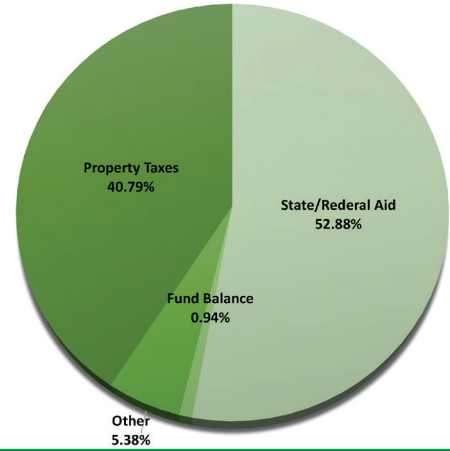
Estimated Tax Rate

2024-2025			
	Beekmantown	Champlain	Chazy
Tax Rate per \$1,000	\$15.91	\$15.91	\$15.91
% Increase (Decrease)	-2.57%	-2.57%	-2.57%
\$ Increase per \$1,000 (Decrease)	-\$0.42	-\$0.42	-\$0.42
2023-24 Cost per \$100,000 Assessment	\$1,633.00	\$1,633.00	\$1,633.00
2024-25 Cost per \$100,000 Assessment	\$1,591.00	\$1,591.00	\$1,591.00
Total Increase (Decrease)	-\$42.00	-\$42.00	-\$42.00

CCRS Tax Rate History

	Beekmantown	Champlain	Chazy
2024-25 (estimated)	\$15.91	\$15.91	\$15.91
2023-24	\$16.33	\$16.33	\$16.33
2022-23	\$17.88	\$17.88	\$17.88
2021-22	\$20.91	\$20.91	\$20.91
2020-21	\$21.32	\$21.32	\$21.32
2019-20	\$21.12	\$21.12	\$21.12
2018-19	\$21.39	\$21.39	\$21.39
2017-18	\$20.98	\$20.98	\$20.98
2016-17	\$20.60	\$20.60	\$20.60
2015-16	\$20.47	\$20.47	\$20.47

2024-25 Revenues



REVENUES

	2024-2025	
State/Federal Aid	\$7,374,805	52.88%
Fund Balance	\$130,797	0.94%
Other	\$750,750	5.38%
Property Taxes	\$5,688,648	40.79%
Total	\$13,945,000	

Tax Rates based on an ESTIMATED 5% assessment increase. Actual assessment amount and final tax rates are not set until the summer. Typically, if assessments go up, the tax rate will go down. The total tax levy set by the Board will remain unchanged.

House Assessments 24-25 (Estimated)

House Assessment	Tax Bill 2023-24	Tax Bill 2024-25	Dollar Increase
\$100,000	\$1,633.11	\$1,591.35	-\$41.76
\$110,000	\$1,796.42	\$1,750.48	-\$45.94
\$120,000	\$1,959.73	\$1,909.62	-\$50.11
\$130,000	\$2,123.04	\$2,068.75	-\$54.29
\$140,000	\$2,286.35	\$2,227.89	-\$58.46
\$150,000	\$2,449.66	\$2,387.02	-\$62.64
\$160,000	\$2,612.98	\$2,546.16	-\$66.82
\$170,000	\$2,776.29	\$2,705.29	-\$70.99
\$180,000	\$2,939.60	\$2,864.43	-\$75.17
\$190,000	\$3,102.91	\$3,023.56	-\$79.34
\$200,000	\$3,266.22	\$3,182.70	-\$83.52
\$210,000	\$3,429.53	\$3,341.83	-\$87.70
\$220,000	\$3,592.84	\$3,500.97	-\$91.87
\$230,000	\$3,756.15	\$3,660.10	-\$96.05
\$240,000	\$3,919.46	\$3,819.24	-\$100.22
\$250,000	\$4,082.77	\$3,978.37	-\$104.40



ADMINISTRATIVE COMPENSATION INFORMATION FOR THE 2024-2025 BUDGET

	Salary	Employee Benefits	Other Remuneration	Total
Superintendent of Schools	\$145,000	\$55,565	\$1,900	\$202,465

	Budgeted 2023-24 (A)	Proposed Budget 2024-25 (B)
090801 - Chazy Union Free School		
Contact Person: Kaitlin Terrault		
Telephone Number: 518-846-7135 ext. 507		
Total Budgeted Amount, not including Separate Propositions	13,089,373	13,945,000
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	5,559,932	5,686,648
B. Tax Levy to Support Library Debt, if Applicable	38,000	38,000
C. Tax Levy for Non-Excludable Propositions, if Applicable ²		
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable	5,597,932	5,726,648
E. Total Proposed School Year Tax Levy (A + B + C - D)	206,914	225,031
F. Permissible Exclusions to the School Tax Levy Limit	5,353,018	5,463,617
G. School Tax Levy Limit, Excluding Levy for Permissible Exclusions ³	5,353,018	5,463,617
H. Total Proposed School Year Tax Levy, Excluding Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	0	0
I. Difference: (G - H); (negative value requires 60.0% voter approval) ²	462	465
Public School Enrollment	8,000%	4,12%
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 2024-25, include any carryover from 2023-24 and exclude any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2023-24 (D)	Estimated 2024-25 (E)
Adjusted Restricted Fund Balance	753,916	879,649
Assigned Appropriated Fund Balance	333,349	250,000
Adjusted Unrestricted Fund Balance	1,814,371	1,474,981
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	13.86%	10.58%

Reserve Type	Reserve Name	Reserve Description *	6/30/24 Estimated Ending Balance	Intended Use of the Reserve in the 2024-25 School Year
Capital		To pay the cost of any object or purpose for which bonds may be issued.	610075	Capital Project to begin construction in 24-25; plans to use funds to offset interest costs.
Repair		To pay the cost of repairs to capital improvements or equipment.	585474	
Workers' Compensation		To pay for Workers Compensation and benefits.		
Unemployment Insurance		To pay the cost of reimbursement to the State Unemployment Insurance Fund.	15637	Offset any unemployment costs.
Reserve for Tax Reduction		For the gradual use of the proceeds of the sale of school district real property.		
Mandatory Reserve for Debt Service		To cover debt service payments on outstanding obligations (bonds, SANS) after the sale of district capital assets or improvements.		
Insurance		To pay liability, casualty, and other types of uninsured losses.		
Property Loss		To establish and maintain a program of reserves to cover property loss.		
Liability		To establish and maintain a program of reserves to cover liability claims incurred.		
Tax Certiorari		To establish a reserve fund for tax certiorari settlements.		
Reserve for Insurance Recoveries		To account for unexpended proceeds of insurance recoveries at the fiscal year end.		
EBALR - Employee Benefit Accrued Liability		For the payment of accrued employee benefits due to employees upon termination of service.	231797	1 retiree anticipated during 24-25 school year. Possibility of 4.5 in next few years.
Retirement Contribution		To fund employer retirement contributions to the State and Local Employees Retirement System.	21587	No planned usage for 24-25.
Other Reserve				

Schedule of Reserve Funds

2024-25 Property Tax Report Card

CHAZY CENTRAL RURAL SCHOOL

2024-25 Proposed School Budget



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Mission Statement

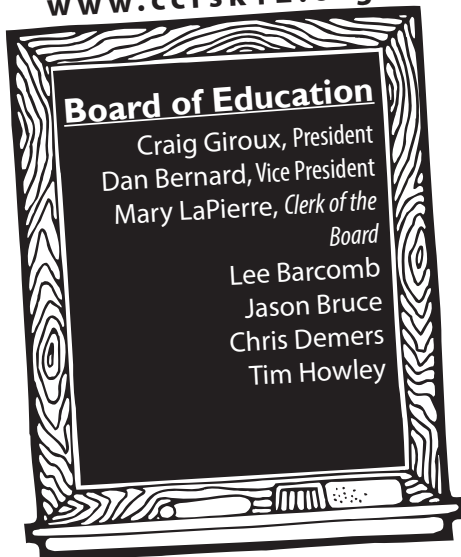
It is the mission of the Chazy Central Rural School District, in partnership with its students, their families, and the entire community, to enable all students to maximize their potential to lead productive and fulfilling lives.

Robert McAuliffe
Superintendent
Krista Ringer
High School Principal

Kaitlin Tetrault
Business Manager
Kaitlyn Breton
District Clerk

Sanford Coakley
Interim Elementary Principal
Kerry Adams
Director of CSE

Visit our website at:
www.ccrsk12.org



Chazy Central Rural School
Chazy, NY 12921

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