

Fabius-Pompey Central School District

*Enter to Learn - Leave to Serve. Striving for
Excellence in School, Community and the World.*

BUDGET VOTE and BOARD OF EDUCATION MEMBER ELECTION

Tuesday, May 16, 2023 / 7 a.m. to 9 p.m.

** Middle School-High School in Fabius

** Pompey Community Church in Pompey

ANNUAL PUBLIC BUDGET HEARING on Tuesday, May 2, 2023 at 6:30 p.m. in the Middle School-High School Library

THE VOTE ON THE 2023-2024 SCHOOL BUDGET, TRANSPORTATION PROPOSITION and BOARD OF EDUCATION ELECTION shall take place Tuesday, May 16, 2023, 7 a.m. to 9 p.m., in the Middle School-High School Auditorium Foyer at 1211 Mill Street in Fabius for residents of the Towns of Fabius and Cuyler, and at the Pompey Community Church at 2555 Berwyn Road for residents of the Towns of Pompey, LaFayette and Cazenovia.

VOTER REGISTRATION shall take place with the District Clerk, Deputy District Clerk or a member of the Board of Registration during the hours of 8 a.m. to 4 p.m. (any school day) at the District Office located at 1211 Mill Street, Fabius, New York, provided, however, that such registration shall not take place after May 11, 2023. If you have not voted in a general, special or primary election in the last four years, you need to register for the May 16, 2023 vote.

VOTER QUALIFICATIONS are as follows. You must be 1) a citizen of the United States, 2) eighteen (18) years of age, and 3) a resident of the District at least thirty (30) days prior to May 16, 2023.

APPLICATIONS FOR ABSENTEE BALLOTS are available in the District Office. To receive an application for an absentee ballot, please contact the District Clerk by mail at 1211 Mill Street, Fabius, NY 13063, by email at jgasparini@fabiuspompey.org, or by calling (315) 683-5301. Completed applications must be received no later than 4:00 p.m. on May 15, 2023. Completed applications must be received no later than 4:00 p.m. on May 9, 2023, if the absentee ballot is to be mailed to the voter. Completed applications received by mail after 4:00 p.m. on May 9, 2023, will require the voter to personally appear at the office of the District Clerk to receive an absentee ballot. Please contact the District Clerk at (315) 683-5301 with questions.

Proposition I: SHALL THE FOLLOWING RESOLUTION BE ADOPTED? YES NO

RESOLVED, that the Board of Education of the Fabius-Pompey Central School District, County of Onondaga, State of New York, be and hereby is authorized to expend during the fiscal year 2023-2024 the sum of \$20,839,633, as set forth in its statement of estimated expenses and to levy the necessary taxes thereof.

Proposition II: SHALL THE FOLLOWING RESOLUTION BE ADOPTED? YES NO

Shall the Board of Education be authorized to purchase and finance one diesel student transport vehicle, including necessary furnishings, fixtures and equipment and all other costs incidental thereto, and expend a total sum not to exceed \$152,000, which is estimated to be the total maximum cost thereof, and shall the Board of Education be authorized to purchase and finance one electric student transportation vehicle, including necessary furnishings, fixtures and equipment (e.g., charging station) and all other costs incidental thereto, and expend a total sum not to exceed \$429,000 (\$418,000 for the electric bus and up to \$11,000 for the charging station) which is estimated to be the total maximum cost thereof and pay for such electric vehicle by applying \$384,000 in Environmental Protection Agency grant funding to the cost of the electric vehicle and charging station, and for the balance for both buses, by the levy of a tax upon the taxable property of said School District to be 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 \$197,000 (\$152,000 for the diesel bus and \$45,000 for the electric bus), shall be issued.

Proposition III: SHALL THE FOLLOWING RESOLUTION BE ADOPTED? YES NO

If Proposition II is not approved, shall the Board of Education be authorized to purchase and finance two diesel student transport vehicles, including necessary furnishings, fixtures and equipment and all other costs incidental thereto, and expend a total sum not to exceed \$304,000, which is estimated to be the total maximum cost thereof, and pay for such vehicles by the levy of a tax upon the taxable property of said School District to be 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 \$304,000, shall be issued.

Proposition IV: SHALL THE FOLLOWING RESOLUTION BE ADOPTED? YES NO

To elect two (2) members to the Board of Education for three (3) year terms (7/1/23 – 6/30/26). The seats are presently held by Andrew Aiken and Eric Exelby.

BOARD OF EDUCATION CANDIDATES

Vote for Two

Andrew Aiken

Denise Fresina DiRienzo

Eric Exelby

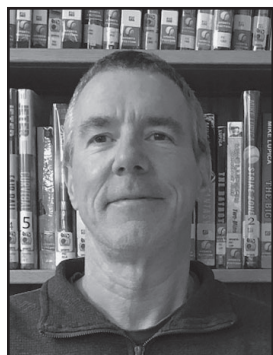
FABIUS-POMPEY CENTRAL SCHOOL DISTRICT
Fabius, NY 13063

BOXHOLDER

Non-Profit Organization
U.S. Postage Paid
Permit #2
Fabius, NY 13063

Board of Education Candidates

Andrew Aiken



I am Andrew P. Aiken and I have been fortunate to have been serving as your school board member for the past nine years and would love to continue this great opportunity. My wife, an alumna of F-P, and I remain grateful to the school district and community for everything the district has provided us in the 27 years we have lived here in Fabius. It has also provided our children with a great education, a sense of respect to the community, and a solid foundation that has enriched their early adulthood. We honestly feel that this district has set the foundation for their current success. My sense of responsibility to the community has remained loyal, as I continue to represent the community as a school board member and a member of the Toggenburg Ski Patrol. The board of education has certainly provided me with good insight and a well rounded understanding of the education the district provides your children. In addition, the district provides ongoing information and education to community members. Being a board member has allowed me the ability and opportunity to work with other board members to provide a sound process in providing the right decisions for the education of your children. Please allow me to continue to be "YOUR VOICE" and I will continue to serve you justly and with prudence.

Denise Fresina DiRienzo



Hi, I'm Denise Fresina DiRienzo. I graduated from FP in 1984, moved for school and work, and then came back to this amazing community to raise my family. As the mother of a 6th grader and 12th grader, I have been an active volunteer in the district for over a decade. Like many of you, I juggle parenting with my professional life. While my career started working in non profits as an administrator/grant writer, about 15 years ago I shifted to higher education, including work at SUNY Oswego, Cornell University and D'Youville University. While I've held various titles, my primary focus has been working with college students to discover and navigate the best paths for their careers by exploring local opportunities, internships and good old-fashioned hard work.

I am invested in this community and our students; I would like to be part of the team that helps guide our kids to find success. The education landscape is changing - inflation is high and many of the once-traditional jobs are disappearing, but there is tremendous growth in technology and healthcare. Will our kids be prepared? As a district, we have a responsibility to capitalize on the many assets of our small school and determine what steps we can take to continue providing academic, social and athletic advantages. My role in higher education gives me a front-row seat to understanding what skills colleges and employers are looking for, as well as the knowledge and skill to ensure FP is adapting courses and opportunities to best help our kids prepare for the next step, whether it is college, trade school or employment.

As an invested member of this community, an educator with a doctorate in higher education leadership and most importantly, a parent who is actively involved with her daughters - I ask for your vote.

Eric Exelby



I strive to represent all members of our district, from taxpayers, staff and students fairly. Things have changed since I graduated from Fabius-Pompey, but our community values about education haven't. While serving on the Board of Education, I have tried to keep programs moving forward. I enjoy celebrating the success of our students, going out into the world, choosing a path that brings them happiness. I have gained knowledge and experience while on the school board. I will continue to find ways to balance the needs and wants of the district.

Thank you for your support.

Proposed Budget Details Expenditures

The following fixed costs reflect projected Increases/(Decreases)	Amount
<u>Service Contracts</u> - All expenses from BOCES, and services contracted for the District such as trash removal, and HVAC services.	\$ (12,457)
<u>Energy & Utilities</u> - Transportation, Heating Fuel, Electric, and Telephone Expenses.	\$ 40,282
<u>Health Insurance</u> - Health Insurance Costs Negotiated with Employee Associations (including Workers Compensation).	\$ 366,349
<u>Employee Retirement</u> - Retirement Cost Increases for all Employees set by New York State, and Employee Contracts.	\$ 81,806
<u>Debt Service</u> - Principal and Interest payments on our Building Projects, Bus Purchases, and Deficit Financing.	\$ (11,925)
<u>Supplies and Equipment</u> - The Supplies and Equipment for the entire District.	\$ 2,617
<u>Contractual Agreements</u> - All Employee Contractual Expenses for 2023-24 (including Social Security, Dental & Unemployment).	<u>\$ 337,729</u>
Total Expenditure Increase	\$ 804,401

Expenditures

Service Contracts	\$ (12,457)
Energy & Utilities	\$ 40,282
Health Insurance	\$ 366,349
Retirement	\$ 81,806
Debt Service	\$ (11,925)
Supplies & Equipment	\$ 2,617
Contractual & Negotiated	<u>\$ 337,729</u>
Total	\$ 804,401

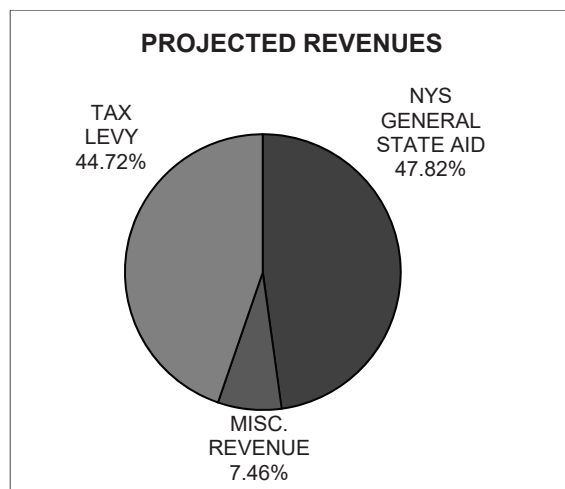
Revenues

Revenues for the 2023-24 Proposed Budget reflect increases in key areas. Listed below are the budgeted revenues for the 2023-24 school year.

General Budget 2023-24 Revenues 2023-24 Projected Revenue

NYS GENERAL STATE AID	\$ 9,966,136
ONONDAGA COUNTY SALES TAX	\$ 24,000
USE OF MONEY - INTEREST EARNINGS	\$ 122,028
DRUG EDUCATION	\$ 25,000
MISCELLANEOUS REVENUE	<u>\$ 1,382,344</u>
TOTAL	\$ 11,519,508
TAX LEVY	\$ 9,320,125
TOTAL GENERAL FUND BUDGET	\$ 20,839,633

The following pie chart represents the percentages of the entire proposed Budget represented by each revenue category.



Propositions II and III Transportation

The Fabius-Pompey Central School District asks its voters each year to approve a bus purchase request, which will replace costly or aging school vehicles. This year the Board of Education will conduct a Special meeting on Tuesday, May 16, 2023 to seek approval for the purchase of two (2) school buses. Unlike past years, voters will be asked to vote on two bus propositions: Proposition II is for one (1) diesel bus and one (1) electric bus. Proposition III is for two (2) diesel buses, **in the event Proposition II should fail**. Most importantly, the District needs to continue its bus replacement plan. By listing both propositions, we believe this continues the ongoing safe transportation of our students and maintenance of our fleet.

The District currently maintains 27 vehicles in its fleet to safely transport our students, with plans to sell 3 older buses this spring. Regular academic transportation includes transporting our students to and from school, transporting our special needs students to programs that lie outside the District, transporting students enrolled in BOCES occupational programs to locations outside the District, and transporting our students on educational field trips. School buses are also used for transporting students who participate in extra-curricular activities, such as interscholastic athletics and student club events. The total fleet mileage for last year, 2021-2022 was 286,151.

The 2022-23 Fleet is as follows:

Bus#	Year	Make	Pupil Capacity	Current Mileage**
37D	2013	Dodge Minivan	6	46,628
72	2014	International CE	60	112,414
73	2014	International CE	60	112,378
74	2015	International AE	66	80,063
76*	2015	International AE	29	122,552
77	2016	International CE	60	73,982
78	2016	International CE	60	85,261
79*	2015	Chevy Transtech	30	146,867
80*	2016	Chevy Transtech	30	126,429
81	2017	International CE	60	85,928
82	2017	International CE	60	71,874
83	2018	International CE	65	54,636
84	2018	International CE	60	85,362
85	2018	International CE	60	47,981
86	2019	International CE	60	49,725
87	2019	International CE	60	46,271
88	2019	International CE	60	37,323
89	2020	International CE	54 w/3 wheelchairs	47,506
90	2020	International CE	60	42,166
91	2021	International CE	60	21,248
92	2021	International CE	60	28,067
93	2021	International CE	60	27,105
94	2022	International CE	66	16,512
95	2022	International CE	54 w/3 wheelchairs	27,665
96	2024	International CE	30	0
97	2024	International CE	30	0
98	2024	International CE	30	0

*These vehicles will be sold spring 2023.

**Mileage is current through March 31, 2023

Frequently Asked Questions

Q. Compared to last year's school budget, is there an increase in the 2023-2024 school budget?

A. Yes. Healthcare expenses are the primary reason for the increase. Healthcare costs have increased by \$366,349.

Q. Is the School District using Fund Balance to offset new expenses in the budget?

A. Yes. The District is applying \$917,833 of Fund Balance to offset local expenses in the 2023-2024 school budget. This leaves a balance in reserves to address any unforeseen financial emergencies.

Q. What has the Board of Education determined to be the tax levy increase?

A. 2.18 percent.

Q. What will be the estimated tax rate increase for the 2023-2024 school year?

A. Approximately 2.15 percent.

Q. Considering that nearly 50 percent of Fabius-Pompey's operating revenue is awarded from New York State, what is the status of the District's State aid?

A. Compared to the 2022-2023 school budget, the State legislature has awarded Fabius-Pompey Central School District a 3.00 percent increase of \$176,032 in Foundation aid. This minimal increase to state aid is creating pressure on local revenue sources (e.g., tax levy) and other revenue sources (e.g. grants) to fund the school budget.

Q. Is there funding for a small capital project in the school budget?

A. Yes, as with last year, there is an interfund transfer of \$100,000 in the 2023-2024 school budget to pay for the replacement of wire glazing within existing doors and frames at the District's Middle School/High School with clear tempered glazing. This was determined by the facilities committee, administration and architects as an immediate and necessary need. The good news is that building aid from the same type of small project last year is providing \$80,000 in current year aid. Thus, the 2023-2024 local share cost of our \$100,000 capital projects is only \$20,000.

Q. Why are we being asked to vote on two bus propositions instead of only one, as we've traditionally seen on the ballot?

A. As was reported in the March newsletter and discussed extensively at board meetings, the District was awarded a federal grant to fund electric buses. After an energy study by National Grid and planning with the District's architects (SEI Design) and the facilities committee, it was decided that the District would ask the voters to approve one (1) electric bus purchase in addition to a diesel bus. However, it was important to have another proposition, in the event that the electric bus proposition should fail, to consider the purchase of two (2) diesel buses. If approved, this will ensure, regardless of the electric bus proposition outcome, that the District can continue its bus replacement plan.

General Budget 2023-24

Administrative Component (12.27% of Total Budget)

	2022-23 Final Budget	2023-24 Proposed Budget	Difference		2022-23 Final Budget	2023-24 Proposed Budget	Difference
Board of Education				Public Information and Services			
Contractual Expenses	8,200	11,500	3,300	Salaries	17,647	17,922	275
Supplies and Materials	350	350	-	Supplies and Materials	500	500	-
	8,550	11,850	3,300	BOCES Services	17,000	-	(17,000)
					35,147	18,422	(16,725)
District Clerk				Total	89,771	129,304	39,533
Salaries	5,539	5,705	166				
Contractual Expenses	1,500	-	(1,500)	Security of the Plant			
	7,039	5,705	(1,334)	Salaries	48,000	48,000	-
				Total	48,000	48,000	-
District Meetings							
Contractual Expenses	1,500	2,000	500	Central Printing and Mailing			
	1,500	2,000	500	Contractual Expenses	17,800	17,800	-
				Supplies and Materials	300	300	-
Total	17,089	19,555	2,466	BOCES Services	-	29,507	29,507
					18,100	47,607	29,507
Central Administration				Central Data Processing			
Salaries	207,804	218,175	10,371	BOCES Services	346,227	395,678	49,451
Contractual Supplies	1,250	1,250	-		346,227	395,678	49,451
Supplies and Materials	650	650	-	Total	364,327	443,285	78,958
BOCES Services	-	11,000	11,000				
Total	209,704	231,075	21,371	Special Items			
				Unallocated Insurance	83,560	75,204	(8,356)
Business Administration				Membership Dues	12,500	13,000	500
Salaries	141,126	141,111	(14)	Assessments - Land & Water	1,400	741	(659)
Contractual Expenses	7,800	11,500	3,700	BOCES Administrative Charges	64,123	66,700	2,577
Supplies and Materials	1,500	1,000	(500)	Total	161,583	155,645	(5,938)
BOCES Services	162,879	134,303	(28,576)				
	313,305	287,915	(25,390)	Curriculum Development & Supervision			
				BOCES Services	-	9,580	9,580
Auditing				Total	-	9,580	9,580
Salaries	-	291	291				
Contractual Expenses	23,300	21,580	(1,720)	Supervision Regular School			
	23,300	21,871	(1,429)	Salaries	396,219	458,284	62,065
				Equipment	1,150	1,150	-
Tax Collector				Contractual Expenses	3,400	3,400	-
Salaries	9,448	9,968	520	Supplies and Materials	3,800	3,800	-
Contractual Expenses	6,121	6,633	512	BOCES In-Service	-	22,857	22,857
	15,570	16,601	1,032		404,569	489,491	84,922
				Total	404,569	489,491	84,922
District Treasurer							
Salaries	-	18,981	18,981	Employee Benefits			
	-	18,981	18,981	State Employees' Retirement	26,082	35,753	9,671
				State Teachers' Retirement	70,136	77,834	7,699
Total	352,174	345,368	(6,806)	Social Security	66,028	76,101	10,072
				Workers' Compensation	11,105	12,365	1,260
Fiscal Agents & Legal Fees				Unemployment Insurance	475	1,042	567
Attorneys	25,000	50,000	25,000	Health Insurance	393,341	469,794	76,453
	25,000	50,000	25,000	Dental Insurance	1,131	1,303	172
				Other Insurance Benefits	11,941	12,505	564
Personnel				Total	580,238	686,696	106,458
Salaries	-	18,981	18,981				
Contractual Expenses	3,000	3,000	-	Total Administrative Component	2,227,455	2,557,998	330,543
BOCES Services	26,624	38,901	12,277				
	29,624	60,882	31,258				

General Budget 2023-24

Capital Component (13.96% of Total Budget)

	2022-23 Final Budget	2023-24 Proposed Budget	Difference
Operations of Plant			
Salaries	320,653	338,262	17,608
Equipment	55,500	55,500	-
Utilities and Heating Fuel	316,134	343,714	27,580
Supplies and Materials	35,135	36,640	1,505
BOCES Services	109,254	122,599	13,345
	<u>836,676</u>	<u>896,714</u>	<u>60,038</u>
Maintenance of Plant			
Salaries	209,086	220,511	11,425
Contractual Expenses	73,041	97,641	24,600
Supplies and Materials	18,500	18,500	-
	<u>300,627</u>	<u>336,652</u>	<u>36,025</u>
Total	1,137,304	1,233,366	96,063
Employee Benefits			
State Employees' Retirement	48,646	66,684	18,037
Social Security	42,357	45,362	3,005
Workers' Compensation	7,124	7,370	247
Unemployment Insurance	305	621	317
Health Insurance	252,328	280,032	27,704
Dental Insurance	725	776	51
Other Insurance Benefits	7,660	7,454	(206)
	<u>359,145</u>	<u>408,300</u>	<u>49,155</u>
Total	359,145	408,300	49,155
Debt Service			
Capital Construction			
Principal	560,000	510,000	(50,000)
Interest	305,231	336,980	31,749
	<u>865,231</u>	<u>846,980</u>	<u>(18,251)</u>
School Bus Acquisition			
Principal	300,000	300,000	-
Interest	13,156	19,482	6,326
	<u>313,156</u>	<u>319,482</u>	<u>6,326</u>
Total	1,178,387	1,166,462	(11,925)
Interfund Transfers			
Transfer to Capital	100,000	100,000	-
	<u>100,000</u>	<u>100,000</u>	<u>-</u>
Total	100,000	100,000	-
Total Capital Component	2,774,836	2,908,128	133,292

General Budget 2023-24

Program Component (73.77% of Total Budget)

	2022-23 Final Budget	2023-24 Proposed Budget	Difference
In-service Training - Instructional			
BOCES In-Service	44,268	55,469	11,201
Total	44,268	55,469	11,201
Teaching Regular School			
Salaries	4,494,243	4,508,147	13,904
Equipment	7,700	7,700	-
Contractual Expenses	49,050	49,050	-
Supplies and Materials	57,500	57,500	-
Textbooks	55,000	55,000	-
BOCES Services	244,166	203,095	(41,071)
Total	4,907,659	4,880,491	(27,167)
Progs. Handicapped Conditions			
Salaries	665,112	690,054	24,942
Equipment	250	250	-
Contractual Expenses	7,500	7,500	-
Supplies and Materials	4,050	4,050	-
BOCES Services	796,910	683,713	(113,197)
Total	1,473,822	1,385,567	(88,255)
Programs for English Language Learners (ELL)			
BOCES Tuition	-	65,250	65,250
Total	-	65,250	65,250
Occupational Education			
BOCES Tuition	211,006	214,943	3,936
Total	211,006	214,943	3,936
Teaching Special Schools - Alt. Ed.			
BOCES Tuition	74,958	78,549	3,591
Total	74,958	78,549	3,591
School Library & Audiovisual			
Salaries	136,982	143,464	6,482
Equipment	3,500	3,500	-
Supplies and Materials	19,357	19,357	-
BOCES Services	58,197	62,732	4,535
	<u>218,036</u>	<u>229,053</u>	<u>11,017</u>
Computer Assisted Instruction			
Salaries	19,968	37,500	17,532
Computer Hardware	11,527	11,473	(54)
Contractual Expenses	3,800	3,800	-
Supplies and Materials	4,500	4,500	-
Computer Software	9,843	9,607	(236)
BOCES Services	474,861	341,594	(133,267)
	<u>524,498</u>	<u>408,474</u>	<u>(116,024)</u>
Total	742,534	637,527	(105,007)

General Budget 2023-24

Program Component (73.77% of Total Budget)

	2022-23 Final Budget	2023-24 Proposed Budget	Difference
Attendance			
Salaries	26,108	14,236	(11,872)
	<u>26,108</u>	<u>14,236</u>	<u>(11,872)</u>
Guidance			
Salaries	263,966	275,812	11,846
Contractual Expenses	250	250	-
Supplies and Materials	750	750	-
BOCES Services	-	5,323	5,323
	<u>264,966</u>	<u>282,135</u>	<u>17,169</u>
Health Services			
Salaries	98,241	111,526	13,285
Equipment	450	450	-
Contractual Expenses	5,500	5,500	-
Supplies and Materials	1,915	1,915	-
	<u>106,106</u>	<u>119,391</u>	<u>13,285</u>
Psychological Services			
Salaries	146,408	151,898	5,490
Contractual Expenses	3,350	3,350	-
Supplies and Materials	3,000	3,000	-
	<u>152,758</u>	<u>158,248</u>	<u>5,490</u>
Social Work Services			
Salaries	118,476	122,923	4,447
	<u>118,476</u>	<u>122,923</u>	<u>4,447</u>
Co-Curricular Activities			
Salaries	81,659	84,721	3,063
	<u>81,659</u>	<u>84,721</u>	<u>3,063</u>
Interscholastic Athletics			
Salaries	214,548	222,594	8,046
Equipment	3,092	3,092	-
Contractual Expenses	15,426	15,426	-
Officials	35,635	35,635	-
Supplies and Materials	26,000	26,000	-
BOCES Services	-	17,136	17,136
	<u>294,701</u>	<u>319,883</u>	<u>25,182</u>
Total	1,044,772	1,101,537	56,764
District Transportation Services			
Salaries	945,625	999,781	54,156
Contractual Expenses	75,554	79,285	3,731
Supplies and Materials	64,040	64,040	-
BOCES Services	2,574	2,648	74
Fuel/Lube/Tires	127,544	141,819	14,275
	<u>1,215,337</u>	<u>1,287,573</u>	<u>72,236</u>

	2022-23 Final Budget	2023-24 Proposed Budget	Difference
Garage Building			
Salaries	131,442	136,817	5,375
Equipment	6,000	6,000	-
Contractual Expenses	12,500	15,750	3,250
Utilities and Heating Fuel	6,784	7,462	678
Supplies and Materials	6,658	7,324	666
	<u>163,384</u>	<u>173,353</u>	<u>9,969</u>
Total	1,378,721	1,460,926	82,205
Employee Benefits			
State Employees' Retirement	127,710	175,063	47,353
State Teachers' Retirement	623,638	622,683	(955)
Social Security	587,116	608,814	21,698
Workers' Compensation	98,743	98,922	179
Unemployment Insurance	4,221	8,337	4,116
Health Insurance	3,497,546	3,758,408	260,862
Dental Insurance	10,053	10,421	368
Other Insurance Benefits	106,175	100,041	(6,133)
	<u>5,055,200</u>	<u>5,382,688</u>	<u>327,488</u>
Interfund Transfers			
Transfer to Food Services	100,000	110,561	10,561
Total	100,000	110,561	10,561
Total Program Component	15,032,940	15,373,506	340,566
Grand Total	20,035,232	20,839,633	804,401

ADMINISTRATIVE/PROGRAM COMPARISON			
per NYS Criteria			
	2022-23	2023-24	\$ Change
Administrative Component			
Total	2,227,455	2,557,998	330,543
Program Component			
Total	15,032,940	15,373,506	340,566
Combined Administrative and Program			
Total	17,260,395	17,931,504	671,109
Administrative Component as a % of		2022-23	2023-24
Combined Administrative and Program		12.91%	14.27%

General Budget 2023-24

Projected Revenue	2022-23	2023-24	\$ Change
NYS General State Aid	\$ 9,786,223	\$ 9,966,136	\$ 179,913
Onondaga County Sales Tax	\$ 24,000	\$ 24,000	\$ -
Use of Money - Interest Earnings	\$ 19,018	\$ 122,028	\$ 103,010
Drug Education	\$ 25,000	\$ 25,000	\$ -
Miscellaneous Revenue	<u>\$ 1,059,647</u>	<u>\$ 1,382,344</u>	<u>\$ 322,697</u>
Total	\$ 10,913,888	\$ 11,519,508	\$ (244,124)
Tax Levy	\$ 9,121,344	\$ 9,320,125	\$ 198,781
Total General Fund Budget	\$ 20,035,232	\$ 20,839,633	\$ 804,401

	Budgeted 2022-23	Budgeted 2023-24	Percent Change
Total Spending	\$ 20,035,232	\$ 20,839,633	4.01%
Total Estimated School Tax Levy	\$ 9,121,344	\$ 9,320,125	2.18%
Public School Enrollment	628	672	7.01%
Consumer Price Index			8.00%

Tax Rate Information

Tax Rate Guidelines: Please use the following guideline to determine estimated school taxes for the 2023-24 school year.

Tax Rates will be finalized in August when the District receives the final State Equalization Rates and final assessments.

The taxes below are calculated using an estimated 0.5% assessed value increase.

Tax Equation = Assessed Value (minus \$30,000 Basic STAR Exemption) / 1,000 X Estimated Tax Rate

Example:

Assessed Value	\$ 100,000	
Less Basic STAR Exemption	<u>\$ 30,000</u>	
Assessment After STAR	\$ 70,000	
Assessment Divided by \$1,000	70	
Multiplied by Estimated Tax Rate of \$28.60	\$ 2,002.10	This is the 2023-24 Estimated Property Tax.

OR

If the assessment is ... the estimated school tax for the 2023-24 school year would be...

\$ 125,000		\$ 2,717.13
\$ 150,000		\$ 3,432.17
\$ 175,000		\$ 4,147.21
\$ 200,000		\$ 4,862.24

The School Tax Relief (STAR) program offers property tax relief to eligible New York State homeowners. If you are eligible and enrolled in the STAR program, you'll receive your benefit each year in one of two ways:

1. STAR credit check. If you are registered for the STAR credit, the Tax Department will send you a STAR check in the mail each year. You can use the check to pay your school taxes. You can receive the STAR credit if you own your home and it's your primary residence and the combined income of the owners and the owners' spouses is \$500,000 or less.
2. STAR exemption: a reduction on your school tax bill. If you've been receiving the STAR exemption since 2015, you can continue to receive it for the same primary residence. As long as you remain eligible, you'll see a reduction on your school tax bill for the amount of your STAR exemption. Note: The STAR exemption is no longer available to new homeowners.

All property owners, upon application to the Town Assessor, are eligible for one of two STAR Tax Exemptions or Credits:

Basic STAR - a \$30,000 deduction or credit on assessed value. A one time application is required.

Enhanced STAR - a \$60,000 deduction or credit on assessed value available to Senior Citizens ONLY, requires an annual verification by March 1.