

2023 – 2024 School Budget

Packet Contains:

- Budget Newsletter
- Property Tax Report Card
- 2021-22 Financial Transparency Report
 - *Not available from NYSED*
- Administrative Salary Disclosure
- Tax Exemption Impact Report
- District Report Card Data
 - Data can be found on the district's page
 - <https://data.nysed.gov/profile.php?instid=800000055188>

Budget Hearing

Thursday, May 4
6:00pm
School Library

Annual Budget Vote

Tuesday, May 16
2:00pm – 8:00pm
School Foyer

DO NOT REMOVE FROM THIS LOCATION

*If you would like copies, please contact the school
district office at 545-6421.*



BUDGET EDITION

Dear Residents

Thank you for your continued support of our school district. Your confidence in our school system is appreciated as we seek to provide as many student opportunities as we can in our small school district. We are attempting to venture into some regional partnerships with other small school districts to provide opportunities that we cannot offer. We are also trying to recruit and retain the best teachers and staff — in a time that presents difficult challenges even finding potential candidates for some of our positions.

One significant change in our financial picture is the addition of our 2019 Capital Project being added to our expenses and revenues. These two figures are the same. The permanent financing costs will be covered by our NYS building aid. Without this increase our expenditures are up a modest 2.15%.

For the 2023-24 school year, the proposed budget results in a projected tax levy increase of 3.37%. This figure meets our tax cap calculation. More tax cap information is listed on page 2.

Budget Proposition:

That the Board of Education of the Canaseraga Central School District, Allegany County, be and hereby is authorized to spend the sum set forth in the total amount of \$8,320,622 during the 2023—2024 school year and to levy the necessary tax therefore.

Library Proposition:

In accordance with state education law (Ed Law 259(1), 255(1) and the Comptroller's Op. #18-167 and #12423 and Real Property Tax Law 1322 and 1324...

BE IT RESOLVED that the Board of Education of the Canaseraga Central School District is authorized to increase the annual tax levy from \$37,750.00 to \$39,250.00 and pay over such funds to the trustees of the Essential Club Free Library.

Board of Education:

In addition, voters will be voting on ONE school board seat: a five (5) year term. The following candidate has submitted a petition.

Nicole McIntosh

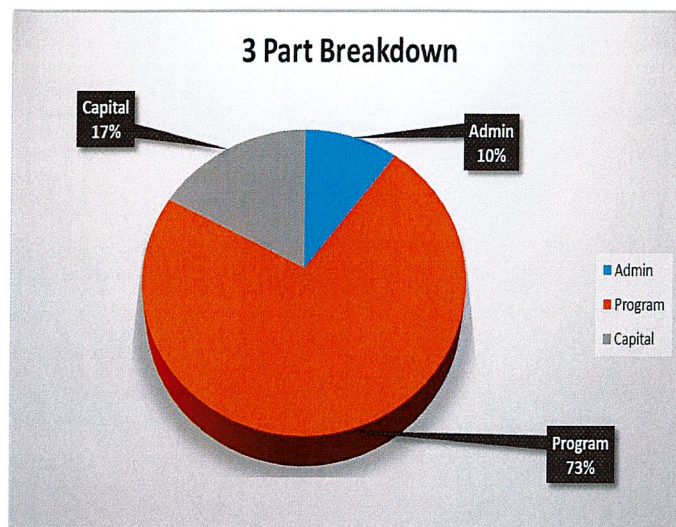
BUDGET HEARING

Thursday, May 4, 6:00pm

School Library

BUDGET VOTE & BOARD ELECTION

***Tuesday, May 16, 2023
2:00pm - 8:00pm School Foyer***



Administrative Budget

The administrative portion of this budget includes office and central administrative expenses for all certified school administrators. Included in these expenses are salaries, benefits, equipment, supplies and all costs pertaining to the operation of the Main Office, District Office and Board of Education.

Program Budget

The program portion of the budget contains all costs for the education of students including salaries, benefits, supplies & materials, BOCES, interscholastic athletics and transportation.

Capital Budget

The capital portion of the budget covers operations and maintenance department salaries, benefits, supplies, utilities, and other expenses for district facilities. In addition, expenses for debt service are part of the capital budget.

PROPERTY TAX CAP INFORMATION

In 2011, New York State passed legislation establishing a property tax cap (Chapter 97 of the Laws of 2011). The tax levy limit is the maximum amount a district can increase their property tax levy from one year to the next with a simple majority vote. This maximum is calculated using a multi-step formula. This formula includes a Tax Base Growth Factor (this year = 0.10%) and an Allowable Growth Factor (this year = 2.0%) that are both set by the state. If a district's tax levy is within the property tax cap limit, a simple majority vote is required to pass the budget.

Canaseraga's proposed tax levy for 2023-24 meets the tax levy limit (3.37%). Therefore, only a simple majority is needed to approve the budget.

Expenses 2022-23 2023-24

Administrative Budget

Board of Education	9,600	9,600
Central Administration	205,520	213,785
Finance	196,880	199,475
Legal	26,000	29,500
Print/Data/Rec Man	18,120	18,120
Special Items	144,700	151,450
Supervision	122,140	120,400
Employee Benefits	109,893	114,243

Admin Budget Total 832,853 856,573

Program Budget

Curriculum	148,500	137,475
Instruction	1,589,635	1,664,860
Special Education	1,318,300	1,319,850
Occup Educ	251,500	251,500
Library	103,890	85,750
Computer Assist Instruct	321,650	323,900
Guidance	97,950	103,850
Health	48,575	53,075
Psychologist	62,000	62,000
Athletics / Co-Curr	120,330	120,330
Transportation	436,650	451,650
Bus Garage	36,750	34,550
Community Rec	2,000	2,000
Interfund Transfer	45,000	45,000
Employee Benefits	1,279,569	1,375,858

Program Budget Total 5,862,299 6,031,648

Capital Budget

Operations & Maint	452,965	453,280
Tax Refund	2,500	2,500
Debt Service	526,000	847,000
Revenue Antic Note	38,000	38,000
Employee Benefits	113,533	91,621

Capital Budget Total 1,132,998 1,432,401

TOTAL EXPENSES: 7,828,150 8,320,622

Revenues 2022-23 2023-24

State Aid	3,796,504	3,990,448
BOCES Aid	603,914	543,890
BOCES Refund	110,000	110,000
Categorical Aids	17,741	18,779
Excess Cost Aid	36,857	0
Medicaid	12,000	12,000
Building Aid	493,276	814,920
Real Property Penal.	8,500	8,500
Fund Balance	359,000	359,000
Appropriated Fund Bal	90,000	90,000
ERS Reserve	138,800	138,800
Bright Field PILOT	4,500	4,500

Revenue Total 5,671,092 6,090,837

Tax Levy Information

2022	Proposed 2023-24
\$ 2,157,058	\$ 2,229,785

**Please Vote
May 16**



School District Tax Impact

Based on a home with an assessed value of \$75,000
and no increase in assessment.

	2020 Rate (\$18.5917)	2021 Rate (\$18.0930)	2022 Rate (\$17.1834)	Proposed 2023 (\$17.7628)	Annual Increase	Monthly Increase
Annual tax	\$ 1,394.80	\$ 1,356.98	\$ 1,288.76	\$ 1,332.21	\$ 43.45	\$ 3.62
Annual tax with STAR reduction	\$ 836.63	\$ 814.19	\$ 773.25	\$ 799.33	\$ 26.08	\$ 2.17

QUALIFICATIONS OF VOTERS

A person shall be entitled to vote in any school district election and in all matters placed upon the official ballot; and sign a nominating petition if such person is:

A citizen of the United States; at least 18 years old; a resident of the school district for at least 30 days prior to the meeting.

ABSENTEE BALLOTS

Voters who meet the following criteria need to fill out an Application for Absentee Ballot in order to be eligible to receive an Absentee Ballot. Applications are available in the District Office. Absentee ballots must be provided to any qualified voter who will be unable to vote in person due to:

1. illness or physical disability, hospitalization (*including risks related to COVID-19*)
2. incarceration
3. travel outside the voter's county or city of residence for employment or business reasons, studies, or vacation on the day of the election

The district clerk must receive applications for an absentee ballot at least seven days before the vote if the ballot is to be mailed to the voter or one day prior to the vote, if in person.

CANASERAGA CENTRAL SCHOOL DISTRICT BUDGET NOTICE 2023-24

Overall Budget Proposal	Budget Proposed for the 2022-23 School Year	Budget Proposed for the 2023-24 School Year	Contingency Budget for the 2023-2024 School Year *
Total Budgeted Amount, Not Including Separate Propositions	\$ 7,828,150	\$ 8,320,622	\$ 8,247,895
Increase/Decrease for the 2023-24 School Year		\$ 492,472	(\$ 72,727)
Percentage Increase/Decrease in Proposed Budget		6.29%	(0.87%)
Change in the Consumer Price Index		8.00%	
A. Proposed Levy to Support the Total Budgeted Amount	\$ 2,157,058	\$ 2,202,489	
B. Levy to Support Library Debt, if Applicable	\$ 37,750	\$ 39,250	
C. Levy for Non-Excludable Propositions, if Applicable **			
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy		\$ 27,296	
E. Total Proposed School Year Tax Levy (A + B + C - D)	\$ 2,194,808	\$ 2,269,035	\$ 2,194,808
F. Total Permissible Exclusions	\$ 0	\$ 0	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions	\$ 2,184,354	\$ 2,229,785	
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E – B – F + D)	\$ 2,157,058	\$ 2,229,785	
I. Difference: G – H (Negative Value Requires 60.0% Voter Approval See Note Below Regarding Separate Propositions) **	\$ 27,296	\$ 0	
Administrative Component	\$ 832,853	\$ 856,573	\$ 847,647
Program Component	\$ 5,862,299	\$ 6,031,648	\$ 5,979,047
Capital Component	\$ 1,132,998	\$ 1,432,401	\$ 1,421,201

*** Should the district need to adopt a contingent budget, the district would review the expenditures and potentially appropriate fund balance to determine the final budget figure. The percentage of the administrative budget may not be any higher than the 2023-24 fiscal year, and the tax levy may not exceed the 2023-24 tax levy. The district would be required by education law to charge outside organizations for the use of school facilities.**

** List Separate Propositions that are not included in the Total Budgeted Amount: (Tax Levy associated with educational or transportation services propositions are not eligible for exclusion and may affect voter approval requirements)

Description	Amount
Not Applicable	0

Under the Budget Proposed for the 2023-24 School Year

Estimated Basic STAR Exemption Savings¹

\$ 532.88

The annual budget vote for the fiscal year 2023-24 by the qualified voters of the Canaseraga school district, Allegany County, New York, will be held on **Tuesday, May 16, 2023** between the hours of 2:00pm and 8:00pm, prevailing time in Canaseraga.

2023-24 Property Tax Report Card

Canaseraga Central School District

	Budgeted 2022-23 (A)	Proposed Budget 2023-24 (B)
Total Budgeted Amount, not Including Separate Propositions	7,828,150	8,320,622
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	2,157,058	2,202,489
B. Tax Levy to Support Library Debt, if Applicable	37,750	39,250
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	27,296
E. Total Proposed School Year Tax Levy (A + B + C - D)	2,194,808	2,269,035
F. Permissible Exclusions to the School Tax Levy Limit	0	0
G. School Tax Levy Limit , <u>Excluding</u> Levy for Permissible Exclusions ³	2,184,354	2,229,785
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	2,157,058	2,229,785
I. Difference: (G - H); (negative value requires 60.0% voter approval) ²	27,296	0
Public School Enrollment	225	225
Consumer Price Index		8.00%

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.

	Actual 2022-23 (D)	Estimated 2023-24 (E)
Adjusted Restricted Fund Balance	5,211,558	4,310,508
Assigned Appropriated Fund Balance	449,000	449,000
Adjusted Unrestricted Fund Balance	700,000	800,000
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	8.94%	9.61%

³ For 2023-24, include any carryover from 2022-23 and exclude any tax levy for library debt or prior year reserve for excess tax levy, including interest.

Schedule of Reserve Funds			
Reserve Type	Reserve Description *	04/18/23 Actual	6/30/23 Estimated Ending Balance
2018 Capital	To pay the cost of any object or purpose for which bonds may be issued.	\$ 2,941,093	\$ 2,041,093
Repair	To pay the cost of repairs to capital improvements or equipment.	\$ 236,741	\$ 236,741
Unemployment Insurance	To pay the cost of reimbursement to the State Unemployment Insurance Fund.	\$ 921,056	\$ 921,056
Insurance	To pay liability, casualty, and other types of uninsured losses.	\$ 377,576	\$ 377,576
Liability	To establish and maintain a program of reserves to cover liability claims incurred.	\$ 226,127	\$ 226,127
EBALR – Employee Benefit Accrued Liability	For the payment of accrued 'employee benefits' due to employees upon termination of service.	\$ 59,394	\$ 58,344
ERS Retirement Contribution	To fund employer retirement contributions to the State and Local Employees' Retirement System	\$ 449,571	\$ 449,571
TRS Retirement Contribution	To fund employer retirement contributions to Teachers' Retirement System	\$ 74,376	\$ 109,376

Intended Use of the Reserve in the
Potential purchase of school bus
If needed for building repairs
Claims paid by district
As needed
As needed
Payments for retirees
If the contributions exceed the district's budget
If the contributions exceed the district's budget

\$ 5,211,558 \$ 4,310,508

Fiscal Accountability

2021-22 School Year Financial Transparency Report

Not Available from NYSED

2023-24
District Statement of Administrative Compensation

Superintendent of Schools

\$ 152,405 Annual Salary:
This salary is the amount reported as wages consistent with applicable provisions of the Internal Revenue Code.

\$ 6,000 Business Official:
This portion of salary is for the business office duties and responsibilities performed by the superintendent.

\$ 32,498 Annualized Cost of Benefits:
The superintendent has the same ancillary benefits provided to all employees. Many of these benefits such as employer contributions to social security and Medicare are required by law. Other benefits include health insurance and retirement contributions.

\$ 15,460	Mandatory TRS contribution
\$ 4,175	Contractual contribution to Life/Health/Dental Insurance
\$ 12,118	Required Federal Social Security contribution
\$ 745	Worker's Compensation

\$ 2,100 Other Compensation:
Stipend for technology and annuity payment.

Tax Exemption Impact Report

Equalized Total Assessed Value 2,587,003

School District - 024002 Canaseraga CSD

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
13510	TOWN - CEMETERY LAND	RPTL 446	1	16,200	0.63
41700	AGRICULTURAL BUILDING	RPTL 483	1	11,700	0.45
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	6	300,668	11.62
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	2	33,160	1.28
41834	ENHANCED STAR	RPTL 425	4	263,700	10.19
41854	BASIC STAR	RPTL 425	7	210,000	8.12
Total Exemptions Exclusive of System Exemptions:				835,428	32.29
Total System Exemptions:				0	0.00
Totals:				835,428	32.29

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: _____

Equalized Total Assessed Value 2,587,003

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Total Exemptions Exclusive of System Exemptions:					
				835,428	32.29
Total System Exemptions:					
				0	0.00
Totals:					
				835,428	32.29

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Amount, if any, attributable to payments in lieu of taxes: _____

Equalized Total Assessed Value 138,871,786

School District - 024002 Canaseraga

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	12	2,236,874	1.61
13100	CO - GENERALLY	RPTL 406(1)	2	231,510	0.17
13500	TOWN - GENERALLY	RPTL 406(1)	9	1,029,867	0.74
13510	TOWN - CEMETERY LAND	RPTL 446	2	12,186	0.01
13650	VG - GENERALLY	RPTL 406(1)	13	2,447,339	1.76
13660	VG - CEMETERY LAND	RPTL 446	1	45,957	0.03
13800	SCHOOL DISTRICT	RPTL 408	1	2,659,574	1.92
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	7	4,308,290	3.10
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	10	1,040,483	0.75
25130	NONPROF CORP - CHAR (CONST PRO	RPTL 420-a	1	62,872	0.05
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	1	60,957	0.04
25400	FRATERNAL ORGANIZATION	RPTL 428	1	4,681	0.00
26050	AGRICULTURAL SOCIETY	RPTL 450	2	53,351	0.04
26100	VETERANS ORGANIZATION	RPTL 452	1	210,532	0.15
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	3	139,313	0.10
32305	NYS LAND TAXABLE FOR SCHOOL ON	RPTL 536	1	0	0.00
41400	CLERGY	RPTL 460	2	3,192	0.00
41700	AGRICULTURAL BUILDING	RPTL 483	7	348,737	0.25
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	94	3,878,889	2.79
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	6	539,045	0.39
41804	PERSONS AGE 65 OR OVER	RPTL 467	6	66,678	0.05
41834	ENHANCED STAR	RPTL 425	150	10,189,684	7.34
41854	BASIC STAR 1999-2000	RPTL 425	201	6,193,780	4.46
41864	Basic STAR (land belongs to ot	RPTL 425	3	64,681	0.05
47010	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	3	31,327	0.02
47450	FOREST/REF LAND - FISHER ACT	RPTL 480	1	53,862	0.04
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	14	1,277,833	0.92
47610	BUSINESS INVESTMENT PROPERTY F	RPTL 485-b	2	7,790	0.01
49500	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	1	117,268	0.08
50000	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	1	900	0.00

Equalized Total Assessed Value 138,871,786

School District - 024002 Canaseraga

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
50005	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	1	0	0.00
Total Exemptions Exclusive of System Exemptions:					
			557	37,316,552	26.87
Total System Exemptions:					
			2	900	0.00
Totals:					
			559	37,317,452	26.87

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: _____

District Report

Card Data

Available at: <https://data.nysed.gov/profile.php?instid=800000055188>