



Hamburg Central School District

May 9, 2023

Budget Hearing

2023-24 Proposed Budget

**The total Expenditure Budget
adopted by the
Board of Education:
\$83,348,173**



Proposed Expenditure Budget

Budget Data	Value
Proposed Operating Budget	\$ 83,348,173
Total Change Budget to Budget	\$ 3,372,673
Total Change Budget to Budget - %	4.2%
Allowable Tax Levy Limit (2022-23)	\$ 40,318,881
Allowable Tax Levy Limit (2023-24)	\$ 41,742,143
Tax Levy Increase (%)	3.53%



Tax Levy History

Fiscal Year	Amount Levied	% Change	\$ Change
2017-18	34,946,349	-1.0821	\$(378,164)
2018-19	36,711,029	5.0496	\$1,764,680
2019-20	37,765,344	2.8719	\$1,054,315
2020-21	38,664,615	2.3812	\$899,271
2021-22	39,405,787	1.9169	\$741,172
2022-23	40,318,881	2.3172	\$913,094
2023-24	41,742,143	3.5300	\$1,423,262

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Budget Components:

Administrative Budget: 7.9 %

School Administrators and Supervisors Salaries & Benefits, School Board, District Office, Business Office, Legal fees, Curriculum Development, Tax Collection.

Capital Budget: 14.5%

Debt Service, Buildings & Grounds to include Maintenance, Supplies, Equipment, Salaries & Benefits.

Program Budget: 77.6%

All Program expenditures to include Salaries & Benefits, In-service, Regular School, Special Education, Guidance, Co-curricular Activities, Athletics, Transportation and Legal Services.



Three Part Budget

	2022-23 Adopted Budget	2023-24 Proposed Budget	% Change 2022 - 23 to 2023- 24	\$ Change 2022-23 to 2023-24	% of 2023-24 Proposed Budget
Program	\$61,333,748	\$64,674,768	5.4%	\$3,341,020	77.6%
Admin.	\$6,587,364	\$6,604,710	.26%	\$17,346	7.9%
Capital	\$12,054,388	\$12,068,695	.11%	\$14,307	14.5%
TOTAL	\$79,975,500	\$83,348,173	4.2%	\$3,372,673	

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Program Component

	2022-23 Adopted Budget	2023-24 Proposed Budget	2023-24 Increase/ Decrease
Educational Services	\$41,691,524	\$43,318,519	\$1,626,995
Central Data Processing/Central Storeroom	\$857,048	\$1,016,872	\$159,824
Legal	\$68,835	\$72,735	\$3,900
Benefits	\$13,130,694	\$14,913,960	\$1,783,266
Transportation	\$5,585,647	\$5,352,682	\$(232,965)
TOTAL	\$61,333,748	\$64,674,768	\$ 3,341,020

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Administrative Component

	2022-23 Adopted Budget	2023-24 Proposed Budget	2023-24 Increase/ Decrease
School Board	\$37,040	\$41,225	\$4,185
Administrative Services	\$1,830,921	\$1,767,983	\$(62,938)
Human Resources, Public Info. Legal, Boces, Dues	\$172,845	\$177,586	\$4,741
Special Items, Dist. Clerk, Dist. Mtg., Tax Collector, Auditing, Treasurer, Fiscal Agent, Judgment & Claims	\$253,909	\$328,002	\$74,093
Program Improvement	\$2,298,276	\$2,272,428	\$(25,848)
Benefits	\$1,994,373	\$2,017,486	\$23,113
TOTAL	\$6,587,364	\$6,604,710	\$17,346

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Capital Component

	2022-23 Adopted Budget	2023-24 Proposed Budget	2023-24 Increase/ Decrease
Debt Service	\$5,555,013	\$4,935,007	\$ (620,006)
Benefits	\$1,664,991	\$1,588,165	\$ (76,826)
Central Services, Insurance & Assessment on Property	\$4,834,384	\$5,545,523	\$ 711,139
TOTAL	\$12,054,388	\$12,068,695	\$14,307



Revenue Budget

State Aid	37.1%
Real Property Tax Levy	50.1%
County Sales Tax	6.4%
Other Revenues Other Tax Items, Charges for Services, Use of Money & Property, Sale of Instructional Property, Misc. Revenue & Federal Aid.	1.4%
Fund Balance/Reserves	5%



Estimated Revenue

	2022-23 Adopted Budget	2023-24 Proposed Budget	2023-24 Increase/ Decrease
Property Tax Levy	\$40,453,881	\$41,742,143	\$1,288,262
State Aid	\$29,964,958	\$30,934,066	\$969,108
County Sales Tax	\$3,975,000	\$5,300,000	\$1,325,000
Appropriated Reserves & Transfers	\$4,658,061	\$4,211,989	\$(446,072)
Other	\$923,600	\$1,159,975	\$ 236,375
TOTAL	\$79,975,500	\$83,348,173	\$3,372,673



The Relationship between Assessments and Taxes

It is essential that property owners understand the relationship between spending (in the form of budgets), assessments, tax rates and taxes.

Tax Levy and Tax Rate

Tax Levy

- The tax levy is the total amount of dollars (revenue) needed to be raised in real property tax by a school district.
- The levy is calculated by adding all other revenue to support the budget (state aid, sales tax, interest, etc.) and subtracting that from the expenditures. The difference is the levy.
- School Districts determine the total amount to be levied. The proposed levy stays within the allowable levy limit “tax cap”.

Tax Levy and Tax Rate

Tax Rate

- The dollar amount per thousand dollars of assessed value needed to equal the tax levy.
- The rate is calculated by dividing the total assessed value of each township by the total amount of the levy to be raised.
- Tax Rate = $\frac{\text{Tax Dollars Required}}{\text{Taxable Assessed Value}}$

Assessed Value

Assessments determine how the total tax is shared among the property owners of each town within the school district.

- All parcels of real property must be assessed at a uniform percentage of current Fair Market value.
- The law, however, does not specify how Fair Market value must be determined. Each Town has its own Assessor who makes this determination.
- As a result, homes in one town may be assessed at 40% of their value, while those in a neighboring town are at 100%, all of which are located in the same school district.



Equalization Rates

An equalization rate is New York State's measure of a Town's level of assessment.

$$\text{Equalization Rate} = \frac{\text{Total Assessed Value of a Town}}{\text{Total Market Value of a Town}}$$

$$\text{Full Market Value} = \frac{\text{Total Assessed Value of a Town}}{\text{Equalization Rate}}$$

Once the Full Market Value is determined, school districts can determine how much must be collected from each township.



BASIC STAR Exemption

- Homeowners are eligible for a STAR exemption for your primary residence.
- The amount is determined by NYS and varies by town.



School Tax Rates

- School tax rates will be established in August after the individual town assessors provide final assessment rolls and equalization rates to the district.
- Over the past several years, the tax levy has both increased and decreased, however, the proposed school tax levy has always been within the required NYS Tax Cap.



Understanding your Tax Bill

Your individual tax bill is the result of Hamburg's budget, the assessed value of your home, your town's equalization rate and the value of STAR in your town.

Please contact the Hamburg Town Clerk
at (716)-649-6111 or the School Business Administrator
at (716)-646-3200 Ext. 7222, if you have any questions after you
receive your tax bill.



Impact of a Defeated Budget

If the budget fails to receive greater than 50% voter approval, the District's options are:

- Resubmit the same budget for voter approval.
- Submit a budget that is less than the first failed budget for voter approval.
- Statewide Budget Revote Day:
 - Tuesday, June 20, 2023
- If either budget is not approved, a Contingent Budget must be developed with a levy amount no greater than 2022-23 tax levy prior to exclusions.
- A Contingent Budget would **decrease** the budgeted appropriations by
 - \$79,300 in the “ADMINISTRATIVE” Component
 - \$1,313,962 in the “PROGRAM” Component
 - \$30,000 in the “CAPITAL” Component
 - \$1,423,262.total reductions



Budget Vote

Budget Vote Board of Education Election

May 16, 2023

7:00am – 9:00pm

Hamburg High School

