

Elmira Heights Central School District

2017-18 District Budget Proposal

Public Presentation

May 3, 2017



Budget Information Update

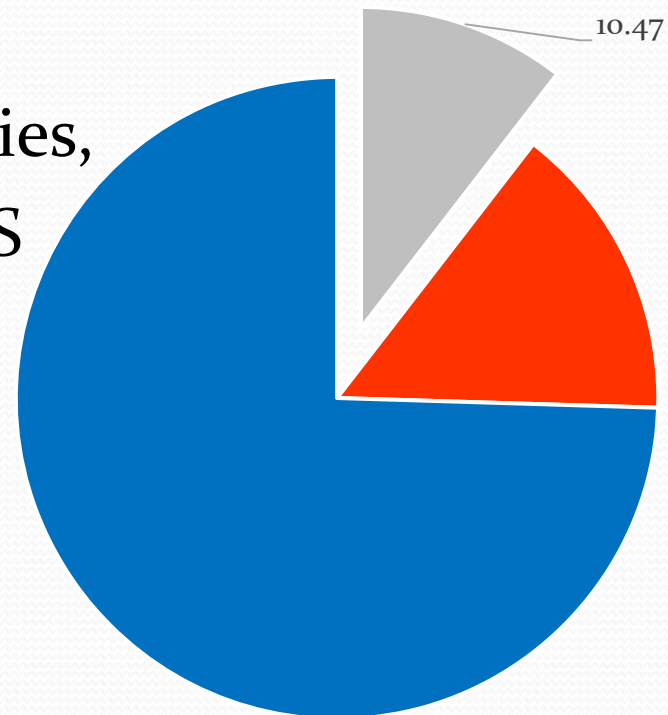
- Three Part Budget Review
- Revenue Projections
- Property Tax Impact
- School Board Elections
- Budget Vote

Three-Part Budget

Function	2016-17	2017-18	\$ Change	% Change
Administrative	\$2,156,185	\$2,237,860	\$81,675	3.79%
Capital	\$2,891,607	\$3,208,524	\$316,917	10.96%
Program	\$15,336,990	\$15,929,764	\$592,774	3.86%
Total Budget	\$20,384,781	\$21,376,148	\$991,367	4.86%

Administrative

- Includes salaries and benefits, as well as all other costs to operate the district office, each school's main office, and Board of Education expenses.
- Increases in contractual salaries, health insurance, and BOCES administrative services.



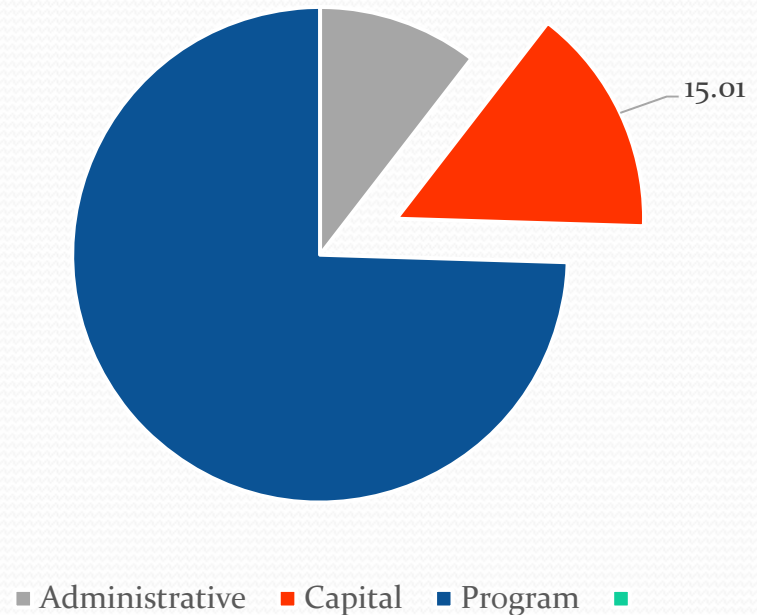
■ Administrative ■ Capital ■ Program ■

Administrative

Function	2016-17	2017-18	\$ Change	% Change
Board of Education	15,273	18,263	2,990	19.58%
Central Administration	241,462	247,172	5,710	2.36%
Business Administration	491,803	497,929	6,126	1.25%
Legal	7,500	7,500	-	0%
Personnel	33,052	34,529	1,477	4.47%
Public Information	4,200	4,200	-	0%
Printing/Mailing	10,250	10,250	-	0%
Central Data Processing	204,204	204,125	(79)	(0.04%)
Other Central Services	23,551	25,350	1,799	7.64%
Insurance	65,638	65,700	62	0.09%
BOCES Administration	361,625	383,523	21,898	6.06%
Supervision Regular School	344,984	357,190	12,206	3.54%
Planning/Evaluation	5,992	6,187	195	3.25%
Employee Benefits	346,651	375,942	29,291	8.45%
<i>Total Administrative</i>	2,156,185	2,237,860	81,675	3.79%

Capital

- Includes cleaning and maintaining District facilities including salaries, benefits, service contract, utilities, materials and supplies, capital outlay project and debt service.
- Increases in contractual salaries, health insurance, and debt service.

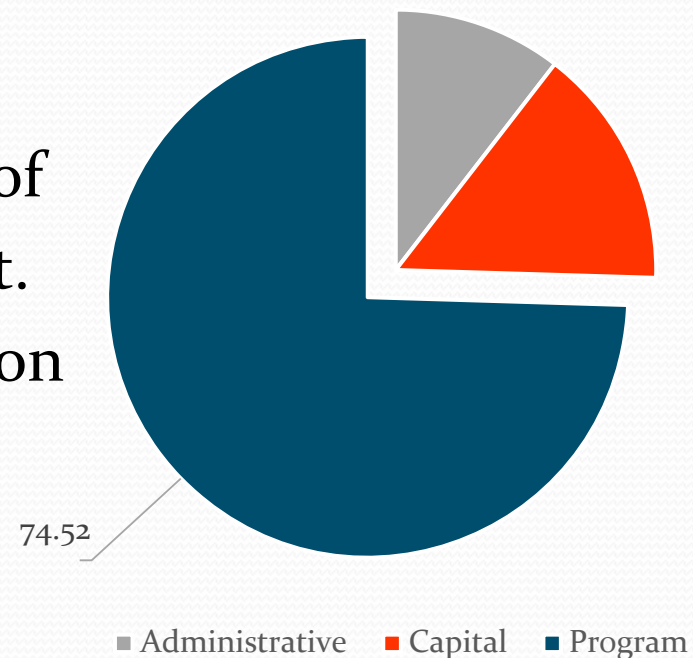


Capital

Function	2016-17	2017-18	\$ Change	% Change
Operation of Plant	733,093	736,018	2,925	0.4%
Maintenance of Plant	349,128	337,207	(11,921)	(3.4%)
Judgement and Claims	450	450	-	0%
Employee Benefits	495,416	536,703	41,287	8.3%
Debt Service	1,193,788	1,473,146	279,358	23.4%
Transfer to Capital	119,732	125,000	5,268	4.4%
<i>Total Capital</i>	\$2,891,607	\$3,208,524	\$316,917	10.96%

Program

- Includes funding for all K-12 educational programs, including teacher and support staff salaries and benefits, BOCES special education and instructional services, interscholastic athletics and transportation.
- Increase in contractual salaries and health insurance. Addition of UPK teacher & teaching assistant. Increase in occupational education service through BOCES.



Program

Function	2016-17	2017-18	\$ Change	% Change
In-Service Training	193,048	194,770	1,722	0.9%
Instruction-Regular School	5,708,556	5,889,050	180,494	3.2%
Special Education	3,229,577	3,269,102	39,525	1.2%
Occupational Education	900,494	995,293	94,799	10.5%
Instruction-Special Schools	116,005	122,320	6,315	5.4%
Library/Media	81,897	85,314	3,417	4.2%
Computer Assisted Instruction	37,900	59,900	22,000	58.0%
Guidance	136,502	140,592	4,090	3.0%
Health Services	135,222	148,611	13,389	9.9%
Co-Curricular Activities	27,000	27,500	500	1.9%
Interscholastic Athletics	212,363	214,600	2,237	1.1%
Transportation	507,222	561,038	53,816	10.6%
Transfers to other funds	50,000	50,000	-	0%
Employee Benefits	4,001,204	4,171,674	170,470	4.3%
<i>Total Program</i>	\$15,336,990	\$15,929,764	\$592,774	3.86%



2017-2018 Capital Outlay Project

- **No Changes**
- Work to be scheduled at TAE High School
- Scope of work to include
 - Boiler room equipment replacement
 - Side walk concrete replacement
 - Exterior door replacement
 - Gymnasium backboard pulley-system replacement
 - Gas house roof replacement
- Alternates
 - Landscaping

*** Budgeted in the general fund budget and offset by reimbursement from previous year's Capital Outlay project

Anticipated Use of Revenues

- State Aid: Governor's proposed State Aid \$ 10,994,669
- Unallocated Fund Balance: \$ 697,791
- Reserves:
 - Workers Compensation \$ 100,000
 - Retirement Contribution \$ 175,000
- Tax Levy Increase limited of 2.49% \$ 185,415
- Other anticipated revenue: projection subject to change depending on Federal allocations
 - ESSA \$316,300
 - IDEA \$251,000
 - UPK \$164,736

Revenues

Account	2016-2017 Adopted Budget	2017-2018 Proposed Budget	Dollar Difference	Percent Difference
Real Property Taxes	\$7,446,383	\$7,631,798	\$185,415	2.49%
Other Payments in Lieu of Tax	\$160,786	\$172,610	\$11,824	7.35%
Int. & Penal. on Real Property Tax	\$15,000	\$15,000	\$0	0%
Other Day School Tuition	\$35,000	\$48,000	\$13,000	37.14%
Admissions (from Individuals)	\$6,000	\$6,000	\$0	0%
Admissions (from Play)	\$5,000	\$5,000	\$0	0%
Svs Prov. BOCES-Oth Transport	\$77,000	\$77,000	\$0	0%
Interest and Earnings	\$15,000	\$12,400	(\$2,600)	-17.33%
Rental of Real Property, BOCES	\$120,000	\$120,000	\$0	0%
Sale of Transportation Eq.	\$37,000	\$37,000	\$0	0%
Refund Prior Years BOCES	\$150,000	\$310,000	\$160,000	106.67%

Revenues

Account	2016-2017 Adopted Budget	2017-2018 Proposed Budget	Dollar Difference	Percent Difference
Refund PY Exp – Not Tran	\$0	\$18,000	\$18,000	100.00%
E-Rate Revenue	\$0	\$4,500	\$4,500	100.00%
Interfund Revenues	\$15,750	\$0	(\$15,750)	-100.00%
State Aid Excess Cost Medicaid	\$338,459	\$339,821	\$1,362	0.40%
Basic Formula Aid-Gen Aids	\$8,286,164	\$8,757,749	\$471,585	5.69%
BOCES Aid	\$1,727,530	\$1,662,095	(\$65,435)	-3.79%
Tuition for Students with Disabilities	\$800,000	\$800,000	\$0	0%
Textbook Aid	\$61,205	\$60,327	(\$878)	-1.43%
State Aid Computer Software	\$15,579	\$15,328	(\$251)	-1.61%
Computer Hardware Aid	\$19,593	\$19,329	(\$264)	-1.35%
Library Aid	\$6,500	\$6,400	(\$100)	-1.54%
Federal Medicaid	\$50,000	\$50,000	\$0	0%

Revenues

Account	2016-2017 Adopted Budget	2017-2018 Proposed Budget	Dollar Difference	Percent Difference
Interfund Transfer for Debt Service	\$146,832	\$235,000	\$88,168	60.05%
Appropriated Reserves	\$250,000	\$275,000	\$25,000	10.00%
Appropriated Fund Balance	\$600,000	\$697,791	\$97,791	16.30%
Total	\$20,384,781	\$21,376,148	\$991,367	4.86%

Property Tax Cap based on current rules

Tax Levy Limit (Cap) Before Exclusions	
Tax Levy Fiscal Year Ending (FYE) 06/30/2017	\$7,446,383
Total Tax Cap Reserve Amount from FYE 06/30/2017	\$0
Tax Base Growth Factor**	1.0034
PILOTS receivable FYE 06/30/2017 (pre populated by OSC)	\$160,786
Capital Tax Levy for FYE 06/30/2017 (pre populated by OSC)	\$167,506
Allowable levy growth factor***	1.0126
PILOTS receivable FYI 06/30/2018	\$172,610
Available Carryover from FYE 06/30/2017	\$0
Total Levy Limit Before Exclusions	\$7,386,430

▶ ** As determined by the NYS Office of Real Property Tax Services (ORPTS)

▶ *** As determined by the NYS Office of the State Comptroller

Property Tax Cap based on current rules (cont'd)

Exclusions:		
Tax levy necessary for expenditures resulting from tort orders/judgments over 5% FYE 06/30/2018 tax levy	\$0	
Capital Tax Levy for FYE 06/30/2018*	\$431,792	
Tax levy necessary for pension contribution expenditures caused by growth in the system average actuarial contribution rate (ERS) or normal contribution rate (TRS) in excess of 2 percentage points:		
ERS	\$0	
TRS	\$0	
Total Exclusions	\$ 431,792	
<i>Tax Levy Limit Plus Exclusions</i>	<i>\$ 7,818,222</i>	<i>4.99%</i>

▶ *Includes Capital Project

TAX CAP RELIEF

- Calculated Tax Cap 2017-18 at 4.99% \$ 371,575
- Proposed budget Tax Cap 2017-18 at 2.49% \$ 185,415

We are electing to diminish the anticipated tax levy from calculated tax cap of 4.99% to 2.49% to lessen the burden on taxpayers. This reduces the foundation of future tax cap calculations by \$186,160.



Historical Tax Cap Application

Historical Impact on Revenues

- 2012-13 Levy increase \$396,375 - **below** calculated tax cap of 5.88% at actual tax cap of 3.88%
- 2013-14 Levy increase \$379,033 - **below** calculated tax cap of 5.42% at actual tax cap of 5.40%
- 2014-15 Levy increase of \$65,074 - at equivalent tax cap of 0.88%
- 2015-16 Levy decrease of \$6,712 - at equivalent tax cap of -0.09%
- 2016-17 Levy increase of \$12,429 - at equivalent tax cap of 0.17%
- 2017-18 Projected levy increase of \$185,415 - **below** calculated tax cap of 4.99% at actual tax cap of 2.49%

Estimated Impact of Proposed Tax Levy on a \$100,000 House

- ▶ This chart estimates the possible 2017-18 tax increase on a property with a \$100,000 value with a 2.49% tax levy increase. THIS CHART DOES NOT TAKE INTO ACCOUNT ANY CHANGES IN YOUR TOWN EQUALIZATION RATES AND ASSESSMENTS.

** Maximum STAR increase per law is 2% over prior year.		2016-17 Actual	2017-18 Proposed Tax Cap at 2.49%		
Property Value	\$100,000				
Tax rate per \$1000 of assessed value		\$21.86		\$22.40	
Average School Tax Bill		\$2,186		\$2,240	
Annual \$ tax increase (before STAR)				\$54	
Monthly \$ tax increase (before STAR)				\$4.50	
			Town of Big Flats	Town of Elmira	Town of Horseheads
Basic STAR Savings		\$661	\$669	\$674	\$655
Average tax due after STAR		\$1,525	\$1,571	\$1,566	\$1,585
Annual \$ tax increase (after STAR)			\$46	\$41	\$60
Monthly \$ tax increase (after STAR)			\$3.83	\$3.42	\$5.00



Contingent Budget

If the voters reject the district's proposed budget, the Board of Education may do one of the following:

- Resubmit the defeated budget
- Submit a revised budget or
- Adopt a contingent budget

If the resubmitted or revised budget is defeated the BOE must adopt a contingent budget consisting of “teachers” salaries and ordinary contingent expenses, subject to a cap on the administrative portion of the budget, with no increase in tax levy over the prior year.



Contingent Budget Adjustments

- Charge all outside agencies for the use of facilities
- Eliminate all equipment purchases
- Eliminate Capital Outlay Project
- Must make budget reductions equivalent to \$185,415



Proposition # 1- Budget

Proposition Number 1 (Budget)

YES

NO

Shall the following resolution be adopted, to wit:

BE IT RESOLVED, that the proposed budget of \$21,376,148 of the Elmira Heights Central School District for 2017-2018, be approved in accordance with Section 2022 of the Education Law and that the balance of said budget after applying available public moneys thereto be raised by a tax upon the taxable property of said District.

Adoption of this budget requires a tax levy increase of 2.49% which does not exceed the statutory limit of 4.99% for this school fiscal year and therefore does not exceed the state tax cap and must be approved by a simple majority, more than fifty percent of the qualified voters present and voting.



Proposition # 2 - Buses

Proposition Number 2 (School Bus)

YES

NO

Shall the following resolution be adopted, to wit:

Resolved that the board of education of the Elmira Heights Central school district is hereby authorized to undertake the acquisition of two 65-passenger school buses, at an estimated maximum cost of \$238,000, less trade-in value, if any, and that such costs, or so much thereof as may be necessary, shall be raised by the levy of a tax to be collected in annual installments; and, in anticipation of such tax, debt obligations of the school district as may be necessary not to exceed such estimated maximum cost shall be issued, or the school district may enter into an installment purchase contract if the board of education determines that it is in the best interest of the school district to finance the purchase in that method.



Proposition #3- Capital Reserve

Proposition Number 3 (Capital Reserve Fund)

YES

NO

Shall the following resolution be adopted, to wit:

Shall the Board of Education establish a capital reserve fund under the provisions of Education Law §3651(1)? The purpose of the fund is for construction, repair, and reconstruction of capital improvements and the acquisition of equipment. The ultimate amount of the fund shall be \$5,000,000 plus earnings thereon. The probable term shall be 10 years. The source from which funds will be obtained can include any or all of the following: an initial transfer of \$50,000 from unappropriated fund balance made during the 2017-18 school year, non-appropriated fund balances from the general fund as determined by the Board of Education, from time to time; State aid related to expenditures from the capital reserve fund; interest income related to the investment of money in the fund and any other additional monies hereafter authorized by the voters of the District.



Board of Education Elections

Members of the Board of Education elected at large

1 seat May 17, 2017-June 30, 2022
(vacant)

1 seat July 1, 2017-June 30, 2022
(incumbent- Callas)

Vote for a maximum of TWO (2) (mark with an X in the box and/or write in)

Christopher Callas

Write in – Print Full Name

Write in – Print Full Name

Budget Vote

- Tuesday, May 16th, 2017
- 7:00am – 8:00pm
- TAE Gymnasium





We are *THE* Elmira Heights CSD
Where kids come first and
WE MATTER!