

Elmira Heights Central School District

2017-18 District Budget Proposal

Overview & Assumptions

January 4, 2017



BUDGET Assumptions

- Expenditures must EQUAL Revenues
- Expenditures
 - Salaries/Contractual Projections
 - Health Insurance Projections
 - TRS/ERS Projections
- Sources of Revenues
 - STATE AID
 - Federal Aid
 - Grants
 - Property Taxes
 - Reserves

Expenditures

- **PRELIMINARY** Projections on *Salary/Contractual* increases are approximately an average of **2.75%** increase representing approximately **\$ 203,500**
- **PRELIMINARY** Projections of *Health Insurance* Increases are approximately **10%** which represents an increase of **\$272,000**
- **ERS** (Employee Retirement Rates set by State) District contribution of **16.10%** of payroll representing an increase of **\$4,900**
- **TRS** (Teacher Retirement System Rates set by State) Rates set at **10.50%** of payroll representing a decrease of **\$ 80,000**
- **GST BOCES** Projection of **5%** increase over current year costs of **\$255,060**



District Department Needs: Instructional Program Personnel

- **Additional UPK full-day section**
1 teacher, 1 teacher aide
- **High School Guidance Counselor**
Position previously eliminated in 2010



District Department Needs: Instructional Program Equipment

- Elementary: 2 teacher desks, replacement furniture for Rm 214 multi-purpose room, replacement office guest chairs
- Middle: 1 set standing desks, replacement office guest chairs, microscopes
- High School: replacement office chairs, set of classroom desks, other furniture replacement as identified



District Department Needs: Instructional Program General

- Maintain discretionary funding for conferences, building unexpected needs, technology, textbooks etc...
- Consideration of I-Ready program (purchase through BOCES COSER)
- Increase funds/rates for tutoring, curriculum development and attending in-service workshops



Athletics

- Fitness Room Equipment: Explore lease options through Advantage Sports and Fitness to replace equipment. Requires minimum lease of \$10,000 for a 3 year term and keeps all equipment under warranty for repairs/replacement
- Maintain current athletic program levels



Transportation

- Conference monies to attend the NYAPT
- Consider cost effectiveness of shared services versus increasing work-force
- Continue with Bus Replacement cycle (requires 3 buses to bring up to date)
- Update school vehicles as needed. Consideration for lease program versus outright purchase of vehicles



Maintenance

- Conference monies to attend the NYSSFA Manager's Academy
- General supplies/materials increase
- Equipment: Zero turn mower, additional golf/all-purpose cart (salt truck)



Food Service

- Maintain current program levels



Technology Services

- Maximize services through BOCES
- Fully utilize State aid for replacement of one computer lab with cascading of equipment to classrooms
- Add RAPID Responder to address security



BOCES Services

- COSER 415 Summer School –Secondary increase to \$8,000
- COSER 445 P-Tech Consideration. Do we want to increase student participation in next cohort at \$17,500 per student
- COSER 537-001 Sch Curr Workshops increase to \$12,000
- COSER 537-004 Curr Sub-reimbursement increase to \$5,000 (250 hrs of PD)
- Coser 512 Increase Instructional Technology Support to one day per week (Kyle Cunio)

Projected Costs for Additional Needs

• Instructional Program Personnel	\$ 186,880
• Instructional Program Equipment	\$ 26,600
• Instructional Program General	\$ 2,750
• Maintenance	\$ 13,500
• Transportation	\$ 65,000
• Athletics	\$ 13,000
• Technology	\$ 21,200
• BOCES	\$ 15,500

Expenditures

Account	2016-2017 Adopted Budget	2017-2018 Proposed Budget	Dollar Difference	Percent Difference
General Support	\$2,943,215	\$3,059,111	\$115,896	3.94%
Instructional	\$10,727,554	\$11,373,093	\$645,539	6.02%
Transportation	\$507,222	\$581,041	\$73,819	14.50%
Employee Benefits	\$4,843,270	\$5,040,170	\$196,900	4.07%
Debt Service	\$1,193,788	\$1,321,524	\$127,736	10.70%
Interfund Transfer	\$169,732	\$169,732	-	-
Total	\$20,384,781	\$21,544,671	\$1,159,890	5.69%



Sources of Revenue

- **State Aid:** Governor's proposal expected late January
 - * On the radar: Will GEA restoration be a permanent part of the State Aid computations?
 - * What changes will occur in the Foundation Aid formula?
 - * Promising changes to Universal Pre-Kindergarten Funding Expected
- **Federal Aid:** ESSA (Every Student Succeeds Act)
 - * Impact on Title I funding: Currently we receive **\$271,062** in Title I monies

Revenues cont'd

- Property Taxes
- Property Tax Cap: Preliminary projections are the lesser of 2% or the current CPI projected at 1.1%
- Historical Impact on Revenues
 - 2011-12 Dollars Generated: \$ 6,736,138
 - 2012-13 Dollars Generated: \$ 6,997,715
 - 2013-14 Dollars Generated: \$ 7,375,592
 - 2014-15 Dollars Generated: \$ 7,440,666
 - 2015-16 Dollars Generated: \$ 7,433,954
 - 2016-17 Dollars Generated: \$ 7,446,383
 - 2017-18 If the projected CPI of 1.1% applied potential tax levy increase of \$81,910



Revenues cont'd

- **GRANTS:** Monies received support targeted programs
- APEX:MS/HS Afterschool program
- Community Foundation Grant for Special Education
IPADS (\$7900)
- ESSA – Title I & IIA
- IDEA – Section 611 & 619

Effect on budget

- Based on proposed expenditures and assumption that state aid will remaining at current year level

16-17 Adopted budget	\$20,384,781
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17-18 Preliminary Proposed Budget	<u>\$21,544,671</u>
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17-18 Anticipated Shortfall	\$ 1,159,890
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Reserve Funding

- Our reserves are our savings accounts
- Some created by BOE resolution and some by voter resolution
 - Retirement Contributions Reserve \$ 1,164,910
 - Unemployment \$ 175,560
 - Workers Compensation \$ 695,660
 - Employee Benefit Accrued Liability \$ 257,970
 - Tax Certiorari \$ 17,851
 - Capital \$ (Voter) \$ 0
 - Repair \$ 204,897
- Consider re-establishing the Capital Reserve through Voter approval of a proposition (seed monies are needed)
- Consider establishing a TRS reserve IF the legislature approves this additional legal reserve



Tax Cap Calculations

Changes in calculation formulas are expected.
It is too soon to predict.



Budget Development Next Steps

- Continue to refine expenditure projections
- Receive and analyze Executive Budget Proposal later this month
- Outline potential cut list if cuts are necessary



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