

Elmira Heights Central School District

2017-18 District Budget Proposal

Overview & Assumptions

March 22, 2017



District Department Needs:

- Reference pages 5 to 11

from January 4, 2017 Power Point

With following adjustments: (discussed 3/1)

- Textbook Adjustments: + \$25,000.00
- Field Trip Adjustments: + \$3,500.00
- Equipment for Elementary PE + \$500.00 (safety)
- Shift open math position to Elementary for math support services (***last anticipated adjustment***)

FINAL ANTICIPATED EXPENDITURE ADJUSTMENTS

- Health Insurance - 17-18 Budget for Health Insurance is \$3,400,000. Increase of \$316,817 over current year.

Plan	Annual Contribution Rate	% of Increase
Single	\$8,700	15.6 %
Enrollee & Spouse	\$22,500	15.5%
Enrollee & Child(ren)	\$16,680	5.0%
Enrollee & Family	\$24,468	15.5%

2017-18 BOCES Service Request

Code	Description	2016-17 Request	2017-18 Request	\$ Change	% Change
1010	Board of Education	\$ 1,000	\$ 1,000	\$ -	0.00%
1310	Business Administration	\$ 435,975	\$ 452,406	\$ 16,431	3.77%
1680	Computer Services	\$ 583,440	\$ 583,213	\$ (227)	-0.04%
1981	BOCES Administration	\$ 361,625	\$ 396,824	\$ 35,199	9.73%
2020	Supervision	\$ 3,300	\$ 3,480	\$ 180	5.45%
2060	Research/Planning/Evaluation	\$ 5,992	\$ 6,187	\$ 195	3.25%
2070	In-Service	\$ 175,268	\$ 176,920	\$ 1,652	0.94%
2110	Teaching - Regular	\$ 264,233	\$ 269,126	\$ 4,893	1.85%
2250	Special Education	\$ 2,502,567	\$ 2,459,993	\$ (42,574)	-1.70%
2280	Occupational Education	\$ 900,494	\$ 995,293	\$ 94,799	10.53%
2330	Teaching - Special	\$ 116,005	\$ 122,320	\$ 6,315	5.44%
2810	Guidance	\$ -	\$ -	\$ -	
5510	Transportation	\$ 1,162	\$ 946	\$ (216)	-18.59%
	TOTAL BOCES BUDGETED	\$ 5,351,061	\$ 5,467,708	\$ 116,647	2.18%



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

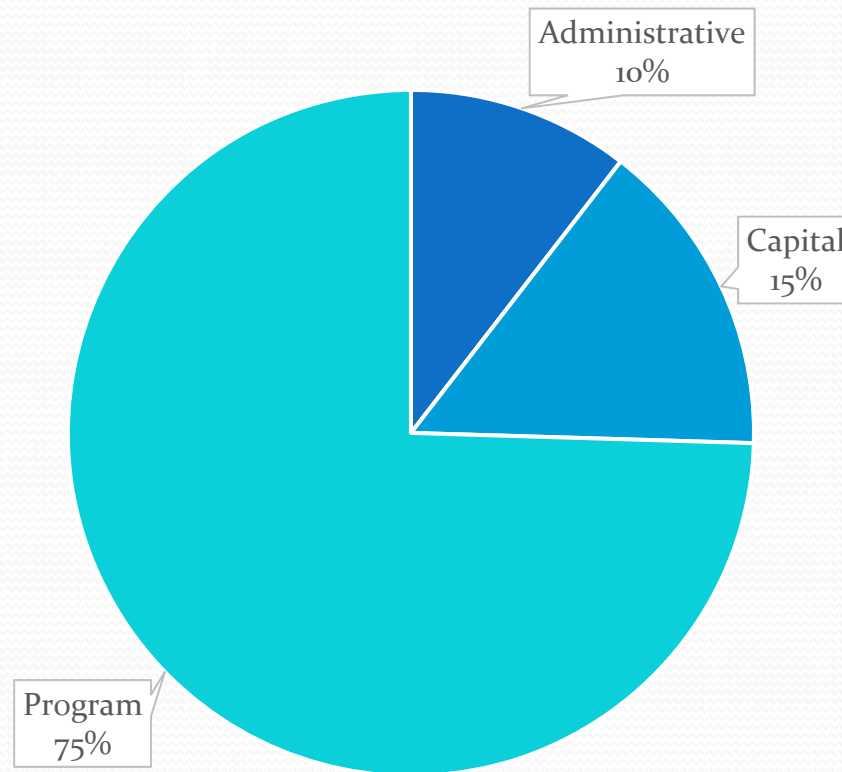
Expenditures

Account	2016-2017 Adopted Budget	2017-2018 Proposed Budget	Dollar Difference	Percent Difference
General Support	\$2,943,215	\$3,000,449	\$57,234	1.94%
Instructional	\$10,727,554	\$11,082,196	\$354,642	3.30%
Transportation	\$507,222	\$561,038	\$53,816	10.61%
Employee Benefits	\$4,843,270	\$5,084,319	\$241,049	4.98%
Debt Service	\$1,193,788	\$1,473,146	\$279,358	23.40%
Inter-fund Transfer	\$169,732	\$175,000	\$5,268	3.11%
Total	\$20,384,781	\$21,376,148	\$991,367	4.86%

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%

Three Part Budget



■ 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%

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

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%

Anticipated Use of Revenues

- State Aid: Governor's proposed State Aid \$ 10,808,840
- Unallocated Fund Balance: \$ 750,000
- 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

Preliminary Property Tax Cap projection 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

Preliminary Property Tax Cap projection 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 4.99% - \$ 371,575
- Proposed budget tax cap 2017-18 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 2.5%

Appropriated Fund Balance

- HISTORICAL DATA – Appropriated fund balance at June 30th

2011-2012	\$600,000
2012-2013	\$600,000
2013-2014	\$600,000
2014-2015	\$705,306
2015-2016	\$600,000
2016-2017	\$600,000
2017-2018	\$750,000

Reserve Funding Usage

Reserve/Fund Balance	Balance 6/30/16	Estimated Transfers for 16-17 Budget	Balance After Transfers
Retirement Contribution	\$1,164,910.29	-150,000.00	\$1,014,910.29
Unemployment	\$175,559.98	0	\$175,559.98
Worker's Compensation	\$695,660.66	-100,000.00	\$595,660.66
Employee Benefit Accrued Liability	\$257,970.94	0	\$257,970.94
Tax Certiorari	\$17,851.10	0	\$17,851.10
Capital	\$0	0	\$0
Repair	\$204,897.37	0	\$204,897.37
Unassigned Fund Balance	\$1,664,855.47	0	\$1,664,855.47
Total Reserves	\$4,181,705.81	-250,000.00	\$3,931,705.81

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
Basic STAR Savings	\$661	??? *
Average tax due after STAR	\$1,525	Will not be available until budget finalized
Annual \$ tax increase (after STAR)		
Monthly \$ tax increase (after STAR)		



Contingent Budget

If the voters reject a 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



Upcoming Meeting Agendas

April 5, 2017

- Budget Adoption in Final Form

April 19, 2017

- BOCES Administrative Budget Adoption



Board of Education Elections

- One open seat: Such seat filled by the individual receiving the majority of votes in the general election to be held May 16, 2017
- One expiring term: Such term shall be filled by the individual with the second highest vote total in the general election to be held on May 16, 2017



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