



Elmira Heights Central School District

2019-2020 District Budget Proposal

Public Presentation

May 8, 2019



Budget Information

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

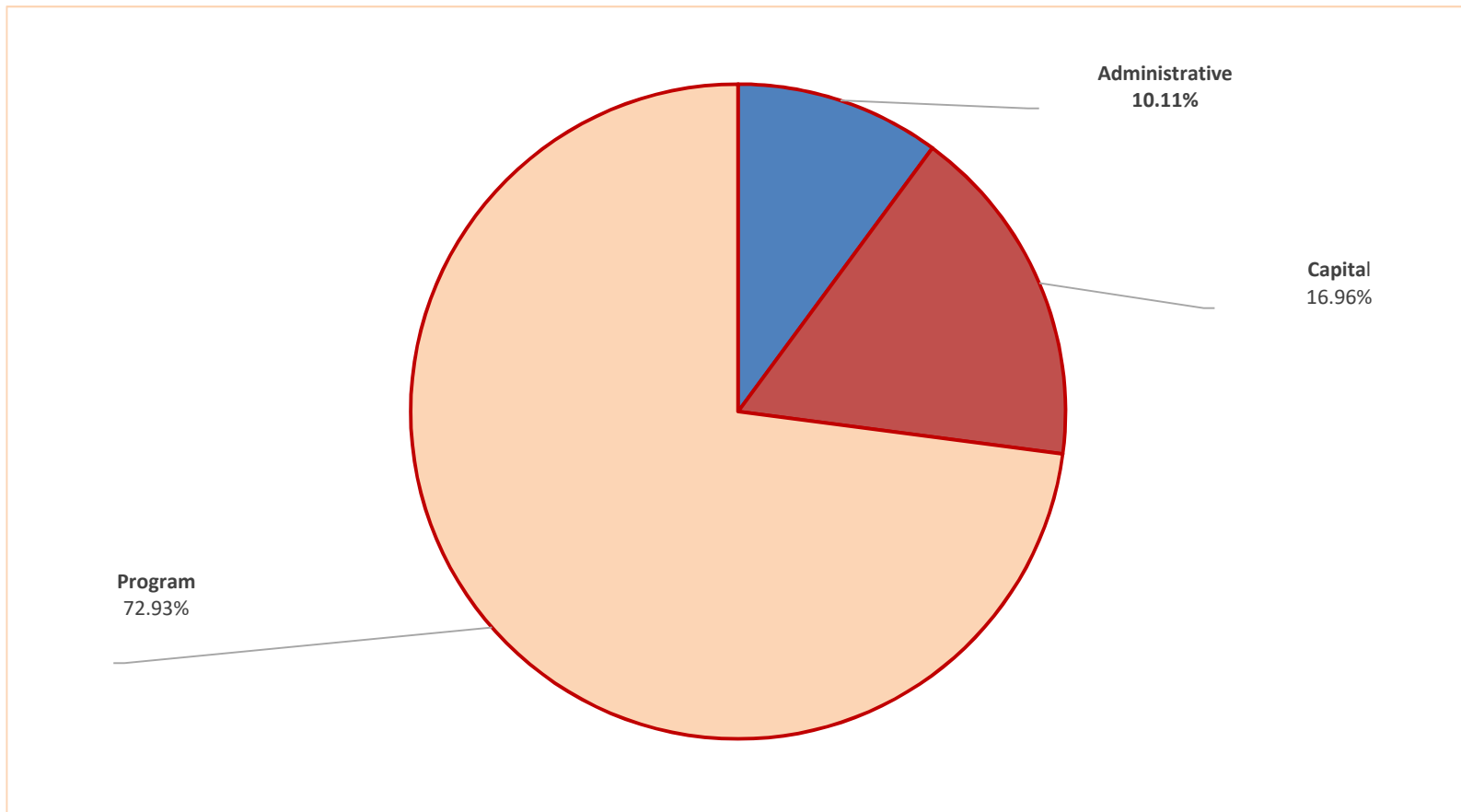


Three Part Budget

Function	2018-2019	2019-2020	\$ Change	% Change
Administrative	\$ 2,257,590	\$ 2,305,988	\$ 48,398	2.14%
Capital	\$ 3,764,371	\$ 3,865,979	\$ 101,608	2.70%
Program	\$ 16,503,897	\$ 16,625,213	\$ 121,316	0.74%
Totals	\$ 22,525,858	\$ 22,797,180	\$ 271,322	1.20%



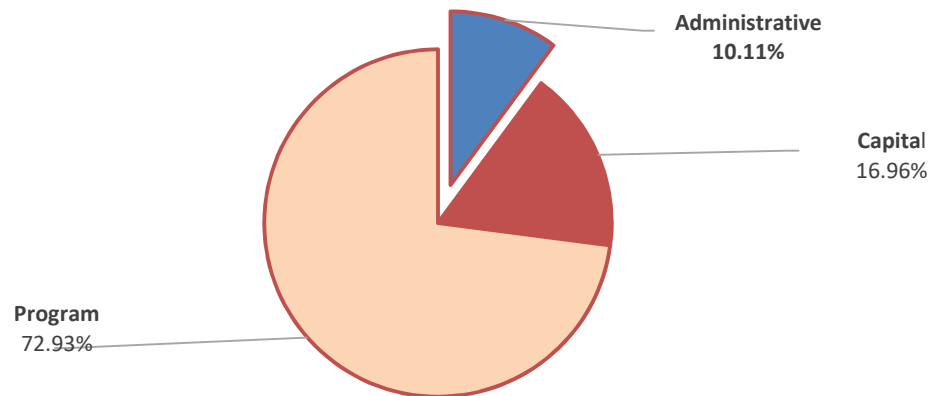
Three Part Budget





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.
- Increase in contractual salaries and business administration services through BOCES.





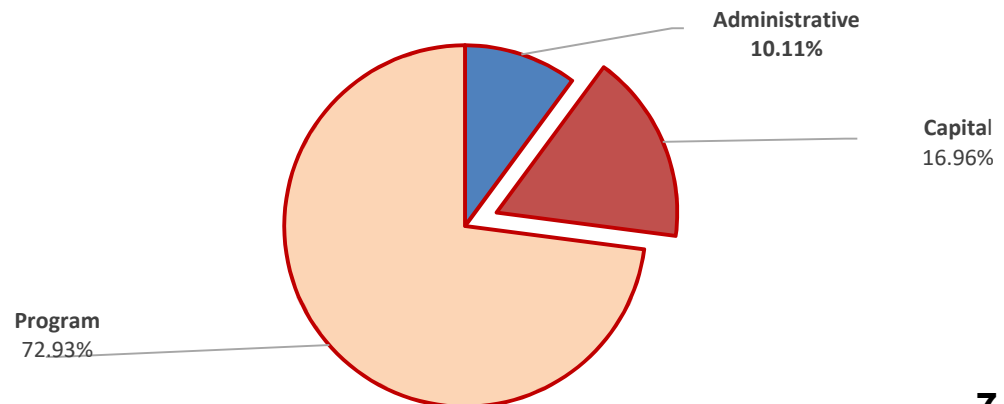
Administrative

Function	2018-19	2019-20	\$ change	% change
Board of Education	\$ 21,318	\$ 19,998	\$ (1,320)	-6.19%
Central Administration	\$ 252,693	\$ 259,175	\$ 6,482	2.57%
Business Administration	\$ 522,725	\$ 567,079	\$ 44,354	8.49%
Legal	\$ 9,000	\$ 9,000	\$ -	0.00%
Personnel	\$ 36,241	\$ 38,246	\$ 2,005	5.53%
Public Information	\$ 4,352	\$ 4,463	\$ 111	2.55%
Printing/Mailing	\$ 10,500	\$ 10,000	\$ (500)	-4.76%
Central Data Processing	\$ 146,426	\$ 135,255	\$ (11,171)	-7.63%
Other Central Services	\$ 29,775	\$ 29,500	\$ (275)	-0.92%
Insurance	\$ 65,700	\$ 66,000	\$ 300	0.46%
BOCES Administration	\$ 415,481	\$ 403,917	\$ (11,564)	-2.78%
Supervision/Regular School	\$ 378,864	\$ 392,855	\$ 13,991	3.69%
Planning/Evaluation	\$ 6,267	\$ 6,247	\$ (20)	-0.32%
Employee Benefits	\$ 358,248	\$ 362,753	\$ 4,505	1.26%
Total Administrative	\$ 2,257,590	\$ 2,304,488	\$ 46,898	2.08%



Capital

- Includes cleaning and maintaining District facilities including salaries, benefits, service contracts, utilities, materials and supplies, capital outlay project, and debt service.
- Increase in debt service with the completion of Phase II of the Capital Improvement Project.





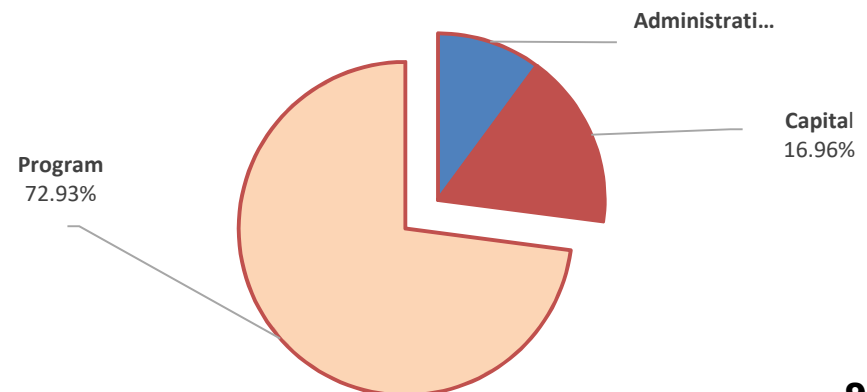
Capital

CAPITAL				
Function	2018-19	2019-20	\$ change	% change
Operation of Plant	\$ 783,397	\$ 795,707	\$ 12,310	1.6%
Maintenance of Plant	\$ 336,949	\$ 342,293	\$ 5,344	1.6%
Judgements & Claims	\$ 450	\$ 450	\$ -	0.0%
Employee Benefits	\$ 499,469	\$ 514,975	\$ 15,506	3.1%
Debt Service	\$ 2,044,106	\$ 2,112,554	\$ 68,448	3.3%
Transfer to Capital	\$ 100,000	\$ 100,000	\$ -	0.0%
Total Capital	\$ 3,764,371	\$ 3,865,979	\$ 101,608	2.70%



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 benefits while maintain current level of programming and staff.





Program

PROGRAM				
Function	2018-19	2019-20	\$ change	% change
In-service Training	\$ 199,902	\$ 204,196	\$ 4,294	2.1%
Instruction-Regular School	\$ 6,317,095	\$ 6,493,137	\$ 176,042	2.8%
Special Education	\$ 3,706,574	\$ 3,446,876	\$ (259,698)	-7.0%
Occupational Education	\$ 841,004	\$ 892,986	\$ 51,982	6.2%
Instruction-Special Schools	\$ 123,545	\$ 125,606	\$ 2,061	1.7%
Library/Media	\$ 86,385	\$ 89,433	\$ 3,048	3.5%
Computer Assisted Instruction	\$ 80,400	\$ 43,164	\$ (37,236)	-46.3%
Guidance	\$ 144,668	\$ 206,602	\$ 61,934	42.8%
Health Services	\$ 147,227	\$ 165,948	\$ 18,721	12.7%
Co-Curricular Activities	\$ 42,400	\$ 53,000	\$ 10,600	25.0%
Interscholastic Athletics	\$ 224,200	\$ 255,400	\$ 31,200	13.9%
Transportation	\$ 508,773	\$ 491,626	\$ (17,147)	-3.4%
Transfers to other funds	\$ 50,000	\$ 50,000	\$ -	0.0%
Employee Benefits	\$ 4,031,724	\$ 4,108,739	\$ 77,015	1.9%
Total Program	\$ 16,503,897	\$ 16,626,713	\$ 122,816	0.74%



Proposed Budget Includes Capital Outlay Project

- Capital Outlay Project \$100,000 - Potential scope of work to be completed at TAE. All work dependent upon cost constraints.
 - Upgrade lighting board in auditorium
 - Reset 2 catch basin within south east parking lot
 - Upgrade locks at front entrance doors to be current with keying system
 - Handrail extensions at stairs in Auditorium
 - Relocate Art Room kiln
 - Rake out & provide new mortar at front entrance concrete panels.



Use of Revenues

Revenues

Source	Adopted 2018-2019	Proposed 2019-2020	Dollar Difference	Percent Difference
Real Property Taxes	\$ 7,811,997	\$ 7,969,265	\$ 157,268	2.01%
Other Payments in Lieu of Taxes	177,681	180181	\$ 2,500	1.41%
Int. & Pen. on Real Property Taxes	15,000	15000	\$ -	0.00%
Day School Tuition - Individual	50,000	65000	\$ 15,000	30.00%
Admissions (from Individuals)	6,000	6000	\$ -	0.00%
Admissions (from Play)	5,000	5000	\$ -	0.00%
Services for BOCES	64,000	64000	\$ -	0.00%
Interest & Earnings	12,000	12000	\$ -	0.00%
Rental of Real Property – BOCES	120,000	125000	\$ 5,000	4.17%
Sale of Transportation Equipment	40,000	0	\$ (40,000)	-100.00%
Refund Prior Years BOCES	310,000	350000	\$ 40,000	12.90%
Refund Prior Years Expense	16,000	16000	\$ -	0.00%
E-Rate Refunds	500	500	\$ -	0.00%

Revenues

Source	Adopted 2018-2019	Proposed 2019-2020	Dollar Difference	Percent Difference
State Aid Excess Cost Medicaid	318,094	307222	\$ (10,872)	-3.42%
Basic Formula Aid-Gen Aids	9,178,194	9731940	\$ 553,746	6.03%
BOCES Aid (Sect 3609a Ed Law)	1,922,372	1905300	\$ (17,072)	-0.89%
Tuition for Students with Disabilities	750,000	550000	\$ (200,000)	-26.67%
Textbook Aid (Incl Txtbk/Lott)	61,492	61104	\$ (388)	-0.63%
State Aid – Computer Software	15,564	16193	\$ 629	4.04%
Computer Hardware Aid	19,983	20719	\$ 736	3.68%
Library AV Loan Program Aid	6,494	6756	\$ 262	4.03%
Federal Medicaid Assistance	50,000	50000	\$ -	0.00%
Interfund Transfer for Debt Service	466,653	250000	\$ (216,653)	-46.43%
Appropriated Reserves	305,000	290000	\$ (15,000)	-4.92%
Appropriated Fund Balance	803,834	800000	\$ (3,834)	-0.48%
TOTAL	22,525,858	\$ 22,797,180	\$ 271,322	1.20%



Tax Cap Calculations

Tax Levy Cap - Calculations and Totals	
Tax Levy Limit (Cap) Before Exclusions	
Tax Levy Fiscal Year Ending (FYE) 06/30/2019	\$7,811,997
Total Tax Cap Reserve Amount from FYE 06/30/2019	\$0
Tax Base Growth Factor**	1.0000
PILOTS receivable FYE 06/30/2019	\$177,681
Capital Tax Levy for FYE 06/30/2019	\$426,017
Allowable levy growth factor***	1.0200
PILOTS receivable FYE 06/30/2020	\$180,181
Available Carryover from FYE 06/30/2019	\$0
Total Levy Limit Before Exclusions	\$7,534,753
** As determined by the NYS Office of Real Property Tax Services (ORPTS)	
*** As determined by the NYS Office of the State Comptroller	
Exclusions	
Tax levy necessary for expenditures resulting from tort orders/judgments over 5% FYE 06/30/2019 tax levy	\$0
Capital Tax Levy for FYE 06/30/2020	\$434,512



Tax Cap Calculations Cont'd

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	\$434,512
Tax Levy Limit, Plus Exclusions	\$7,969,265
Tax Levy Limit, Plus Exclusions %	2.01%
Proposed Levy for FYE 06/30/2020	\$7,969,265
Difference Between Tax Levy Limit Plus Exclusions and Proposed Levy	(0)
Do you plan to override the cap in 2020?	No



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

This chart estimates the possible 2019-20 tax increase on a property with a \$100,000 value with a 2.01% 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.	2018-19 Actual	2019-20 Proposed Tax Cap at 2.01%
Property Value \$100,000		
Tax rate per \$1000 of assessed value	\$22.28	\$22.72
Average School Tax Bill	\$2,228	\$2,272
Annual \$ tax increase (before STAR)		\$44
Monthly \$ tax increase (before STAR)		\$3.66
Basic STAR Savings	\$666	\$659
Average tax due after STAR	\$1,562	\$1,613
Annual \$ tax increase (after STAR)	\$54	\$51
Monthly \$ tax increase (after STAR)	\$4.50	\$4.25



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

District is required to :

- Charge all outside agencies for the use of facilities
- Eliminate all equipment purchases
- Eliminate Capital Outlay Project
- Eliminate all salary increase for employees not covered by a collective bargaining agreement

Adjustments to be made if contingent budget is required:

Administrative	(\$8,294)	Salary increase for employees not covered by a collective bargaining agreement
Program	(\$48,090)	Equipment and salary increases for employees not covered by collective bargaining agreement
Capital	(\$153,618)	Capital Outlay Project, equipment, and salary increase for employees not covered by a collection bargaining agreement

Administrative CAP The administrative component of a contingency budget must not exceed the lesser of the percent the administrative component comprised in the prior year's budget (exclusive of the capital component) or the percent the administrative component comprised in the last defeated budget (exclusive of the capital component)

2019-20 Admin CAP 12.17%



Proposition #1 - Budget

Shall the following resolution be adopted, to wit:

BE IT RESOLVED, that the proposed budget of \$22,797,180 of the Elmira Heights Central School District for 2019-2020, 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 2.01% which does not exceed the statutory limit of 2.01% 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

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 one (1) 54-passenger wheelchair school bus at an estimated maximum cost of \$131,000, and one (1) 65-passenger school bus at an estimated maximum cost of \$117,000, all at an estimated maximum aggregate cost of \$248,000, 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 \$248,000 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.



Board of Education Election

Member of the Board of Education elected at large
One (1) seat July 1, 2019 - June 30, 2024 (incumbent- Lepak)
One (1) seat immediately – June 30, 2024

Vote for a MAXIMUM of TWO (2)

(mark with an X in the box OR write in)

- John Cole
- Michael Lepak
- Todd (Ted) Peet

Write in – Print Full Name

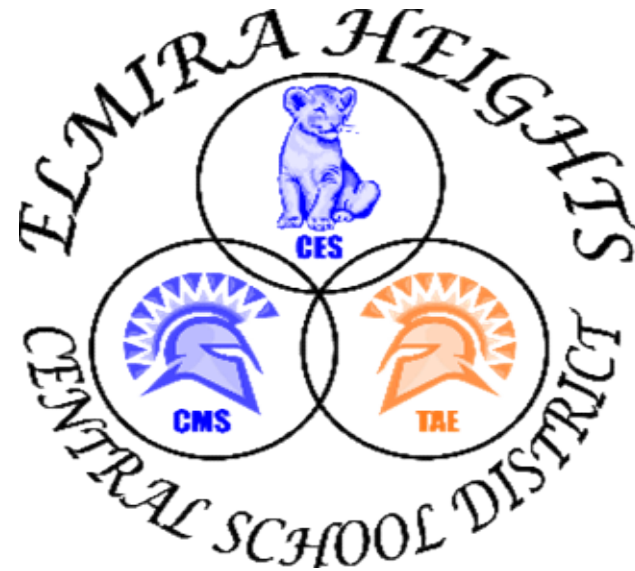
Write in – Print Full Name



Budget Vote

- Tuesday May 21, 2019
- 7:00 am – 8:00pm
- TAE Gymnasium





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