



# Tax Cap Calculation 2019-2020

Elmira City School District

A background image showing a collection of colorful alphabet blocks in various colors like red, purple, green, pink, and blue, arranged on a white surface. A large green semi-circular graphic is overlaid on the bottom half of the image, containing the text.

## Around the State

- 98% of schools projected to comply with tax cap
- 2.9% Average allowable tax cap increase
- 2.6% Proposed tax cap increase
- 13 districts to override cap
- 15 districts have a negative tax cap, 6 plan to override



# Regional Tax Cap Information

Levy Limit	Proposed Increase	
Capital District	3.3%	2.5%
Central NY	3.0%	2.8%
Finger Lakes	3.4%	2.9%
Hudson Valley	2.8%	2.5%
Long Island	2.8%	2.5%
Mohawk Valley	3.2%	2.6%
North Country	2.5%	2.2%
Southern Tier	2.9%	2.7%
Western Region	3.2%	2.5%

# Legislation

- Governor Cuomo is proposing to make the tax cap permanent
- ASBO proposing flexibility
  - BOCES capital costs as capital exclusion
  - Exempt school safety and security from tax cap
  - PILOTS in tax base growth factor
- NYSSBA proposing addressing problems and inconsistencies
  - Allowable growth factor a minimum of 2%
  - BOCES capital costs as capital exclusion
  - PILOTS in tax base growth factor
  - Eliminating negative tax caps
  - Reforming override process
  - Accounting for Enrollment growth



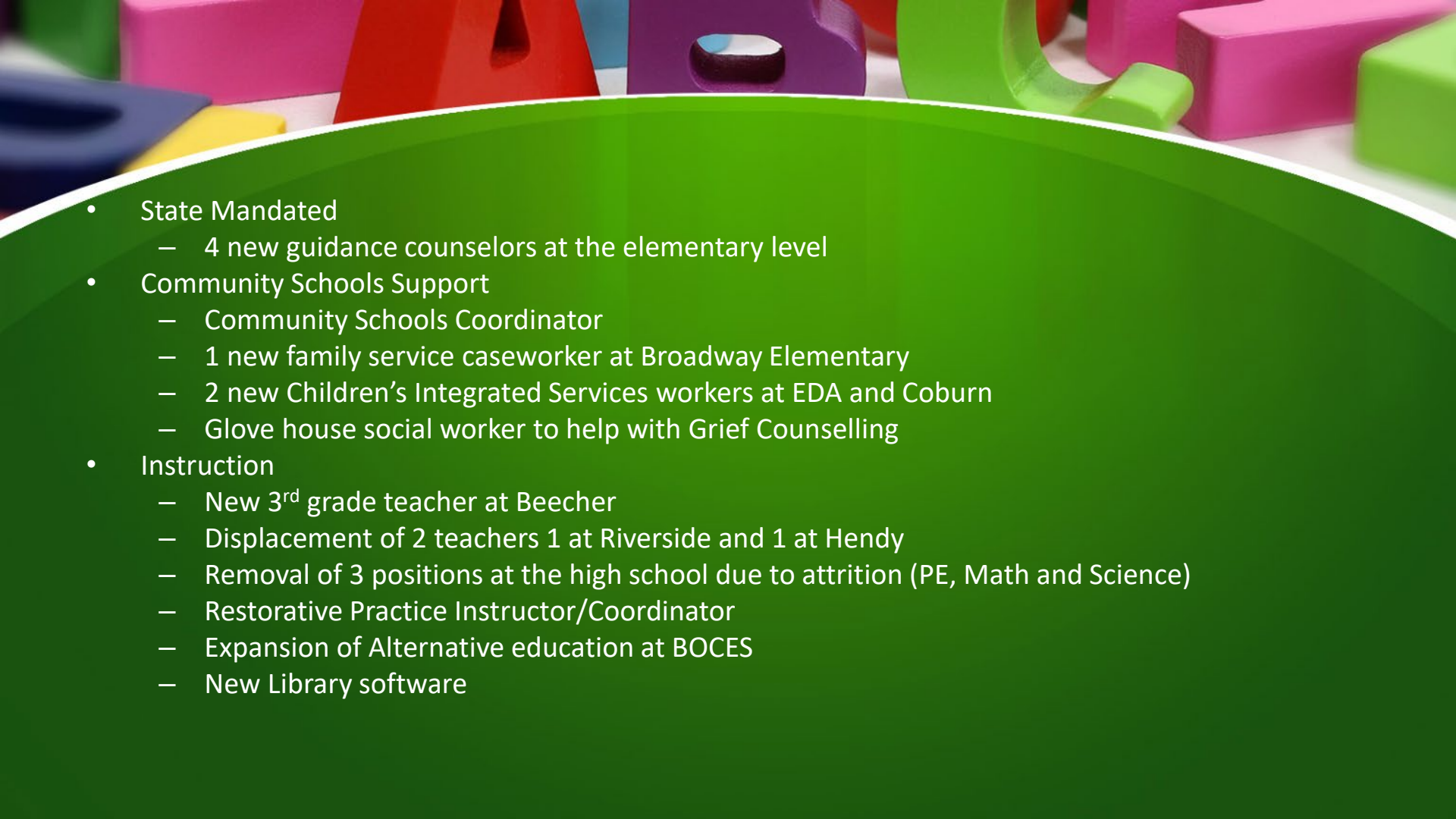
# Tax Cap Formula

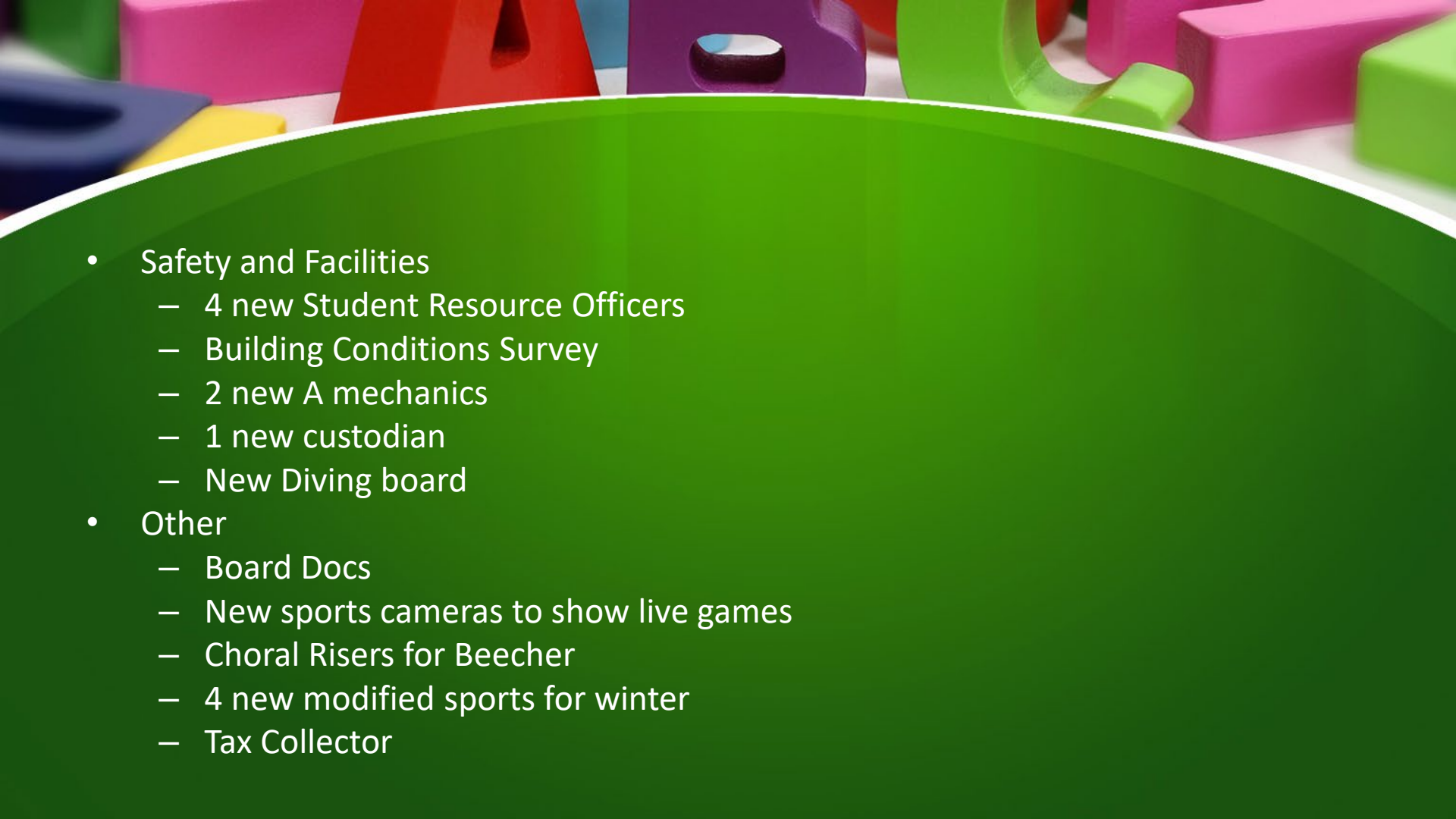


Tax Levy Cap Worksheet		
	2020	
Total Real Property Tax Levy for base year 2019	\$ 33,496,850	
Excess Levy in Reserve	\$ -	
Tax Base Growth Factor (min of 1.0)	1.0000	
Base Year PILOTS 2019	\$ 179,392	
Capital exclusion for FY 19	\$ (910,837)	
Allowable Levy Growth Factor based on CPI (Not to exceed 2%)	1.02	
Budget year PILOT receivables	\$ (205,766)	
Available Carryover from 2019	\$ -	
Tax Levy Limit before Adjustment/Exclusions	<u>\$ 33,214,947</u>	
Tort Exclusion	\$ -	
Teachers' Retirement Exclusion	\$ -	
Employees' Retirement Exclusion	\$ -	
Capital Expenditures net of aid	\$ 990,207	
Total Tax Levy including Exclusions	\$ 34,205,154	2.11%

# Tax Levy Projections

Current	2.11%	2%	1.5%	1%	.5%
\$ 33,496,850	34,205,154	34,165,154	33,999,947	33,832,947	33,664,947
	\$708,304	\$668,304	\$503,097	\$336,097	\$168,097

- 
- State Mandated
    - 4 new guidance counselors at the elementary level
  - Community Schools Support
    - Community Schools Coordinator
    - 1 new family service caseworker at Broadway Elementary
    - 2 new Children’s Integrated Services workers at EDA and Coburn
    - Glove house social worker to help with Grief Counselling
  - Instruction
    - New 3<sup>rd</sup> grade teacher at Beecher
    - Displacement of 2 teachers 1 at Riverside and 1 at Hendy
    - Removal of 3 positions at the high school due to attrition (PE, Math and Science)
    - Restorative Practice Instructor/Coordinator
    - Expansion of Alternative education at BOCES
    - New Library software

- 
- Safety and Facilities
    - 4 new Student Resource Officers
    - Building Conditions Survey
    - 2 new A mechanics
    - 1 new custodian
    - New Diving board
  - Other
    - Board Docs
    - New sports cameras to show live games
    - Choral Risers for Beecher
    - 4 new modified sports for winter
    - Tax Collector



# State Aid Projections

DISTRICT CODE: 070600  
DISTRICT NAME: ELMIRA

SEE NOTE BELOW	
2018-19 BASE YEAR AIDS:	
FOUNDATION AID	61,551,442
FULL DAY K CONVERSION	0
UNIVERSAL PRE-KINDERGARTEN	1,386,068
BOCES	8,731,470
SPECIAL SERVICES	0
HIGH COST EXCESS COST	1,454,014
PRIVATE EXCESS COST	0
HARDWARE & TECHNOLOGY	133,249
SOFTWARE, LIBRARY, TEXTBOOK	532,131
TRANSPORTATION INCL SUMMER	4,726,786
BUILDING + BLDG REORG INCENT	11,084,030
OPERATING REORG INCENTIVE	0
CHARTER SCHOOL TRANSITIONAL	1,657,655
ACADEMIC ENHANCEMENT	0
HIGH TAX AID	0
SUPPLEMENTAL PUB EXCESS COST	0
TOTAL	91,256,845
COMMUNITY SCHOOLS SETASIDE	501,348
2019-20 ESTIMATED AIDS:	
FOUNDATION AID	62,374,541
FULL DAY K CONVERSION	0
UNIVERSAL PRE-KINDERGARTEN	1,386,068
BOCES	9,037,207
SPECIAL SERVICES	0
HIGH COST EXCESS COST	793,484
PRIVATE EXCESS COST	0
HARDWARE & TECHNOLOGY	137,300
SOFTWARE, LIBRARY, TEXTBOOK	539,533
TRANSPORTATION INCL SUMMER	5,273,584
BUILDING + BLDG REORG INCENT	11,502,044
OPERATING REORG INCENTIVE	0
CHARTER SCHOOL TRANSITIONAL	1,106,315
ACADEMIC ENHANCEMENT	0
HIGH TAX AID	0
SUPPLEMENTAL PUB EXCESS COST	0
TOTAL	92,150,076
COMMUNITY SCHOOLS SETASIDE	501,348
\$ CHG 19-20 MINUS 18-19	893,231
¢ CHG TOTAL AID	0.98
\$ CHG W/O BLDG, REORG BLDG AID	475,217
¢ CHG W/O BLDG, REORG BLDG AID	0.59

# 2018-2019 State Aid Run

DISTRICT CODE:	070600
DISTRICT NAME:	ELMIRA NA
SEE NOTE BELOW	
2017-18 BASE YEAR AIDS:	
FOUNDATION AID	60,403,770
FULL DAY K CONVERSION	0
UNIVERSAL PRE-KINDERGARTEN	1,386,068
BOCES	8,432,434
SPECIAL SERVICES	0
HIGH COST EXCESS COST	1,006,742
PRIVATE EXCESS COST	0
HARDWARE & TECHNOLOGY	132,634
SOFTWARE, LIBRARY, TEXTBOOK	534,621
TRANSPORTATION INCL SUMMER	4,572,753
BUILDING + BLDG REORG INCENT	14,143,436
OPERATING REORG INCENTIVE	0
CHARTER SCHOOL TRANSITIONAL	1,634,703
ACADEMIC ENHANCEMENT	0
HIGH TAX AID	0
SUPPLEMENTAL PUB EXCESS COST	0
TOTAL	92,247,161
2018-19 ESTIMATED AIDS:	
FOUNDATION AID	61,551,441
FULL DAY K CONVERSION	0
UNIVERSAL PRE-KINDERGARTEN	1,386,068
BOCES	9,114,987
SPECIAL SERVICES	0
HIGH COST EXCESS COST	889,301
PRIVATE EXCESS COST	0
HARDWARE & TECHNOLOGY	134,556
SOFTWARE, LIBRARY, TEXTBOOK	536,968
TRANSPORTATION INCL SUMMER	5,069,092
BUILDING + BLDG REORG INCENT	12,627,583
OPERATING REORG INCENTIVE	0
CHARTER SCHOOL TRANSITIONAL	1,744,143
ACADEMIC ENHANCEMENT	0
HIGH TAX AID	0
SUPPLEMENTAL PUB EXCESS COST	0
TOTAL	93,054,139
\$ CHG 18-19 MINUS 17-18	806,978
% CHG TOTAL AID	0.87
\$ CHG W/O BLDG, REORG BLDG AID	2,322,831
% CHG W/O BLDG, REORG BLDG AID	2.97



Any  
Questions?