

Elmira City School District

2018-2019 TAX CAP PROJECTIONS AND PROPOSITIONS

April 18th, 2018

Property Tax Cap Calculation

Real Property Tax Levy for base year	\$ 33,001,508	
Tax Base Growth Factor (min of 1.0)	1.0000	
Adjusted Tax Levy Subtotal	\$ 33,001,508	
Base Year PILOTS	\$ 171,553	
Capital Exclusion for FY 18	<u>\$ (776,746)</u>	
Subtotal	\$ 32,396,315	
Allowable Levy Growth Factor based on CPI (not to exceed 2%)	<u>1.02</u>	
Levy including levy Growth Factor	\$ 33,044,242	
Budget year PILOT receivables	\$ (179,392)	
Capital Exclusions net of aid for FY 19	<u>\$ 1,539,892</u>	
Total Tax Levy including Exclusions	\$ 34,404,742	4.25%

Total Increase: \$1,403,234

Tax Levy Projections

Current	4.25%	2.0%	1.5%	1.0%
\$ 33,001,508	\$34,404,742	\$33,660,687	\$33,496,850	\$33,330,850
	\$1,403,234	\$659,179	\$495,342	\$329,342

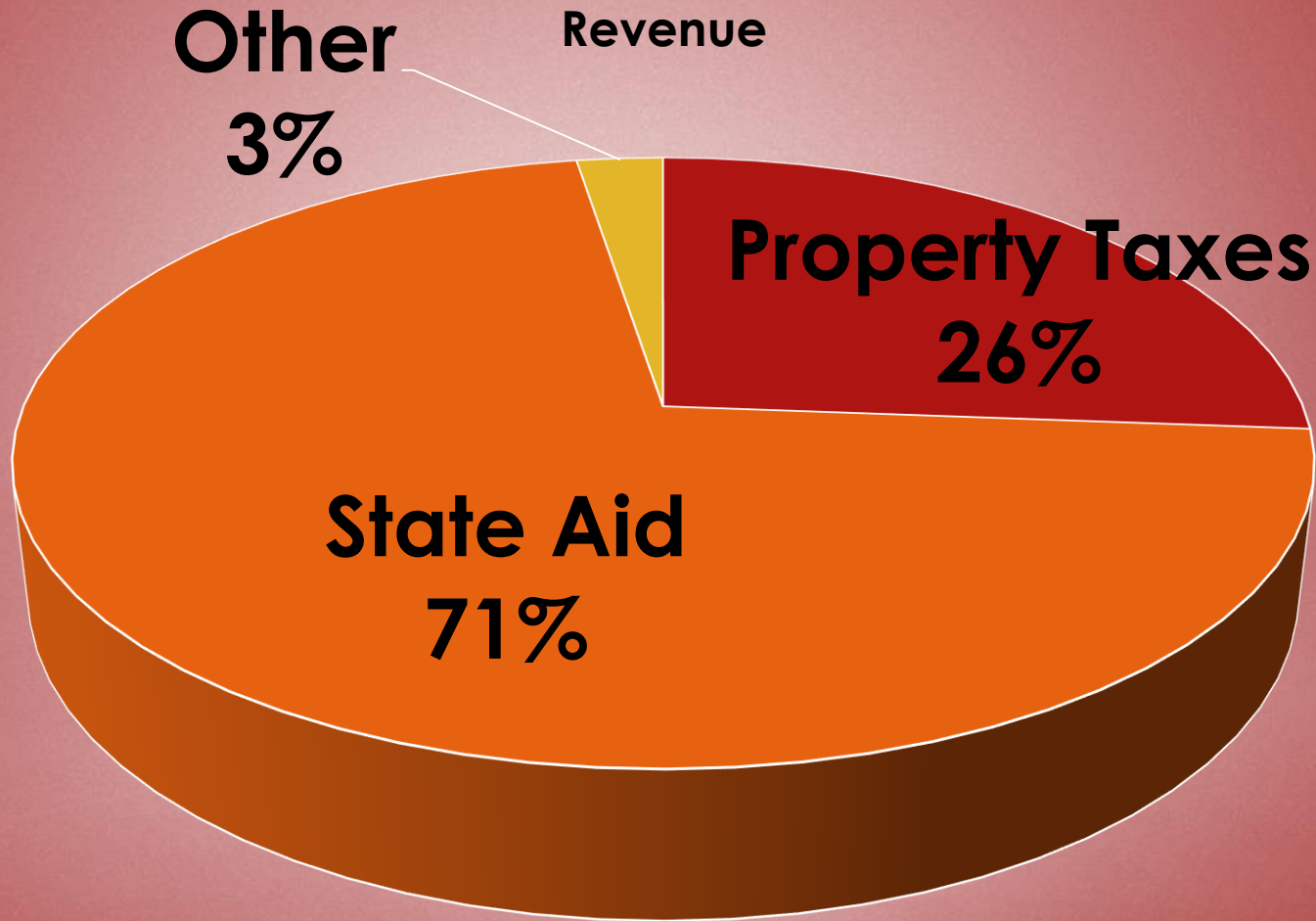
Taxpayer Maximum Impact

Allowable tax levy percentage increase	1.50%	4.25%
Elmira - \$100,000 house example		
2017-2018 Tax Rate per \$1,000 of Assessment	20.5175	20.5175
Total taxes for \$100,000 house	\$ 2,052	\$ 2,052
Increase by 1.5% for 2018-2019	\$ 2,083	\$ 2,139
Total increase	\$ 30.78	\$ 87.21
Elmira - \$50,000 house example		
2017-2018 Tax Rate per \$1,000 of Assessment	20.5175	20.5175
Total taxes for \$50,000 house	\$ 1,026	\$ 1,026
Increase by 1.5% for 2018-2019	\$ 1,041	\$ 1,070
Total increase	\$ 15.39	\$ 43.61

Preliminary Budget - Revenue

REVENUES:	Budget 2017-2018	Projected 2017-2018	Budget 2018-2019
Property Taxes	\$33,001,508	\$33,001,508	\$33,496,850
State Aid	\$90,789,106	\$91,094,113	\$91,111,944
Other	\$3,411,380	\$3,352,196	\$3,276,480
TOTAL REVENUES:	\$127,201,994	\$127,447,817	\$127,885,274
			1.5%

Preliminary Budget - Revenue



■ Property Taxes ■ State Aid ■ Other

Preliminary Budget – State Aid 2018-2019

▶ Building Aid - \$1,894,925



Additional Reporting – July 1

▶ Foundation Aid - \$1,147,671



▶ Transition Aid - \$109,440



Charter Schools – 3% increase

▶ BOCES Aid - \$682,553

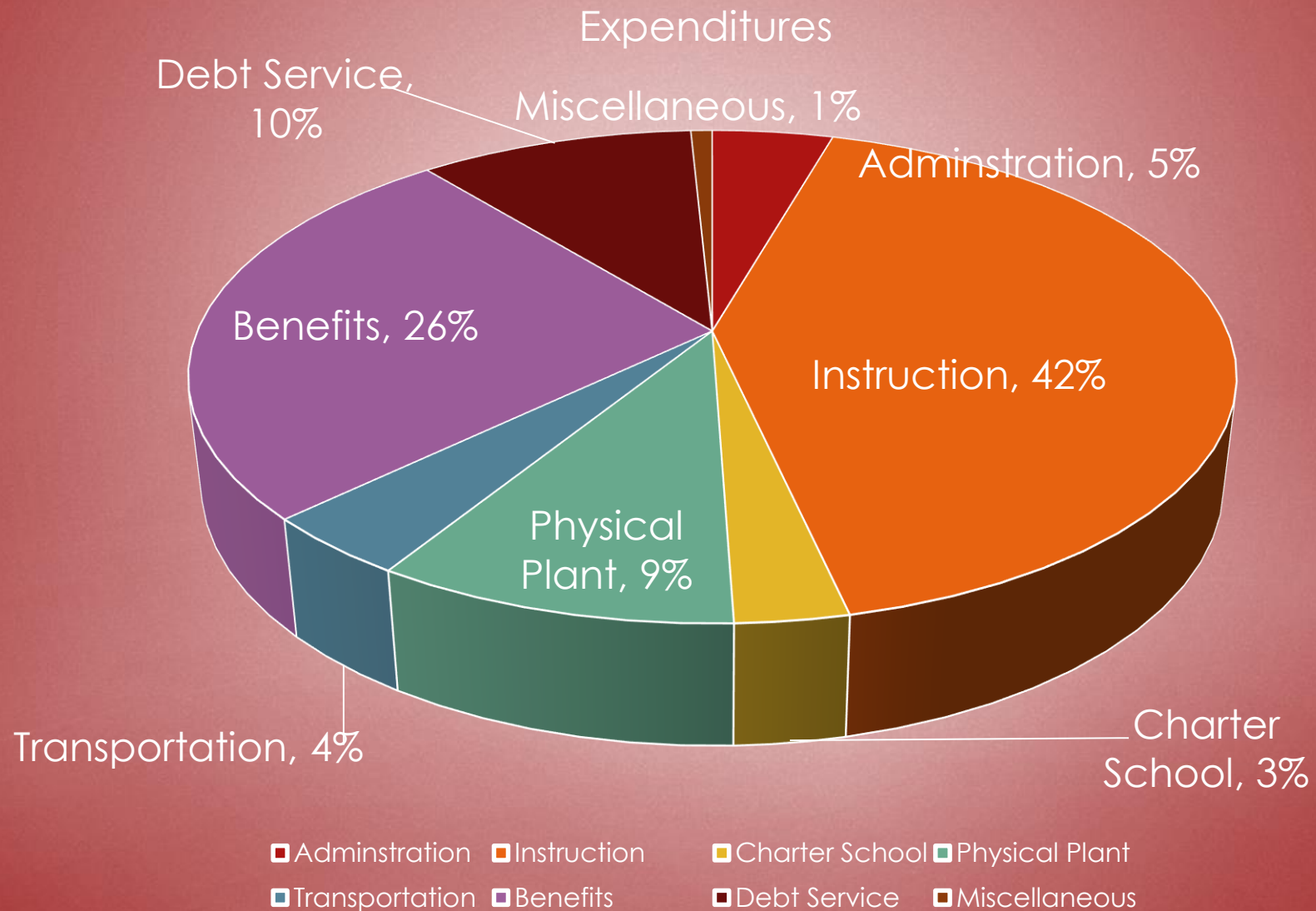


Preliminary Budget - Expenditures

EXPENDITURES:	Budget 2017-2018	Budget 2018-2019
Administration	5,532,805	5,708,766
Instruction	52,508,424	53,931,064
Charter School	3,200,000	3,800,000
Physical Plant	11,565,532	12,105,096
Transportation	5,224,349	5,120,660
Benefits	34,685,012	33,211,062
Debt Service	13,337,588	12,996,050
Miscellaneous	1,148,284	1,012,576
TOTAL EXPENDITURES	\$ 127,201,994	\$ 127,885,274

Misc- Transfers
Special Aid and
Interfund, Capital
Outlay, YAP,
SROs

Preliminary Budget - Expenditures



Preliminary Budget - Expenditures

- ▶ 4 new SROs – Elementary buildings
- ▶ Equipment for maintenance
 - ▶ Security (armor one, radios, cameras)
- ▶ Increase in wages
 - ▶ 3 contracts up for negotiations this year
 - ▶ Minimum wage increase – \$10.40 – \$11.10
 - ▶ Nurse Practitioner
- ▶ Charter School – adding a grade 6 (50 students est.)
- ▶ Bus replacement cycle complete
 - ▶ 90% state aid able
 - ▶ No separate proposition

Bus Purchases 2018-2019

- ▶ 66 passenger(2008) #350 miles = 121,326
- ▶ 66 passenger(2008) #351 miles = 119,102
- ▶ 72 passenger(2008) #352 miles = 100,854
- ▶ 72 passenger(2008) #353 miles = 120,370
- ▶ 66 passenger(2009) #360 miles = 107,893
- ▶ 66 passenger(2009) #361 miles = 111,477
- ▶ 66 passenger(2009) #362 miles = 103,896
- ▶ 66 passenger(2009) #363 miles = 121,464
- ▶ 66 passenger(2009) #364 miles = 112,073
- ▶ 66 passenger(2009) #365 miles = 167,571

BOCES BUDGET

	2017-2018	2018-2019
Central Administration	\$2,303,851	\$2,370,888
Computer Services	\$3,520,681	\$3,402,728
Instructional	\$7,605,164	\$8,209,516
Instructional Support	\$2,086,085	\$2,035,537
Management Services	\$2,151,000	\$2,056,734
	\$17,666,781	\$18,075,403

Legal, HR,
Accounting,
Maintenance,
Rented Facilities

Equip. repair,
Phones, Email,
Win-Cap, Cleartrack,
Helpdesk

Courier, Safety/Risk
Mgmt, CBO, School
Food Mgmt, Printing

BOCES BUDGET – Instructional Services

	2017-2018	2018-2019
Career & Technical Education	\$2,456,151	\$2,446,007
Special Education Classes	\$2,567,761	\$2,953,574
Itinerant Services	\$375,582	\$403,616
Alternative Education	\$359,229	\$342,620
Summer School	\$190,800	\$190,800
P-TECH	\$331,763	\$435,300
Related Services	\$1,323,878	\$1,437,599
Total Instructional	\$7,605,164	\$8,209,516

1:8:1 classes (no graduates)
1:6:1 classes (Elmira Psychiatric Center – day treatment)

BOCES BUDGET – Instructional Support

	2017-2018	2018-2019
Arts In Education	\$79,954	\$80,015
Exploratory Enrichment	\$41,477	\$40,648
Online Learning	\$182,062	\$127,893
Instructional Library/Computer	\$560,237	\$568,037
Grant Writing	\$362,700	\$362,700
Staff Development/Curriculum	\$668,626	\$661,817
Instructional Materials	\$191,029	\$194,427
Total Instructional Support	\$2,086,085	\$2,035,537

Preliminary Budget - Expenditures

BENEFITS:	Budget 2017-2018	Budget 2018-2019	Increase (Decrease)
Employee Retirement System (ERS)	2,150,000	2,200,000	50,000
Teacher's Retirement System (TRS)	3,800,000	3,900,000	100,000
FICA (Social Security/Medicare)	3,700,000	3,768,000	68,000
Worker's Compensation	600,000	750,000	150,000
Life Insurance	6,000	6,000	-
Unemployment Ins.	91,000	90,000	(1,000)
Disability Insurance	50,000	50,000	-
Medical, Dental, Vision Ins.	23,112,812	21,267,062	(1,845,750)
Miscellaneous	1,175,200	1,180,000	4,800
TOTAL EMPLOYEE BENEFITS	34,685,012	33,211,062	(1,473,950)

TRS – (2018) 9.8%
(2019) 10.63%
ERS – (2018) 15.3%
(2019) 14.9%

New Health
Insurance - MVP

Misc- Medicare
reimbursement,
Welfare program,
Retirement
Incentives

Preliminary Budget - Expenditures

REVENUES:			Budget	Budget
			2017-2018	2018-2019
Property Taxes			33,001,508	33,496,850
State Aid			90,789,106	91,111,944
Other			3,411,380	3,276,380
TOTAL REVENUES			\$ 127,201,994	\$ 127,885,274
EXPENDITURES:			Budget	Budget
			2017-2018	2018-2019
Administration			5,532,805	5,706,984
Instruction			52,508,424	53,931,064
Charter School			3,200,000	3,800,000
Physical Plant			11,565,532	12,105,096
Transportation			5,224,349	5,120,660
Benefits			34,685,012	33,211,062
Debt Service			13,337,588	12,996,050
Miscellaneous			1,148,284	1,012,576
TOTAL EXPENDITURES			\$ 127,201,994	\$ 127,885,274

Publications

- Newsletter
 - ▶ Letter from the Superintendent, Budget Vote/Hearing Information, Propositions, Property Tax Report Card, Budget Summary w/ Pie Charts, Choosing Kindness in the Classroom : Supporting Academic and Emotional Wellness
- Budget Statement
 - ▶ Revenue, Expenditure, 3 Part Budget, Propositions, Fiscal Accountability Summary, School Academic Report Card, Property Tax Report Card, Salary Disclosures, and Exemption Report for Tax Jurisdictions
- ▶ Budget Notice

2018-19 Property Tax Report Card

Elmira City School District

Contact Person: Melissa Mendelera

Telephone Number: 607-735-3057

	Budgeted 2017-18 (A)	Proposed Budget 2018-19 (B)
Total Budgeted Amount, not including Separate Propositions	127,201,994	127,885,274
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	33,001,508	33,496,850
B. Tax Levy to Support Library Debt, if Applicable		
C. Tax Levy for Non-Excludable Propositions, if Applicable ²		
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable		
E. Total Proposed School Year Tax Levy (A + B + C - D)	33,001,508	33,496,850
F. Permissible Exclusion to the School Tax Levy Limit	776,746	910,837
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusion ³	32,224,762	32,586,013
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusion (E - F + D)	32,224,762	32,586,013
I. Difference: (G - H); (negative value requires 60.0% voter approval) ²	0	278,837
Public School Enrollment	6,963	7,039
Consumer Price Index		2.13%

¹ Include any prior year reserve for excess tax levy, including interest.

² Tax levy associated with educational or transportation services propositions are not eligible for exclusion under the School Tax Levy Limit and may affect voter approval requirements.

³ For 2018-19, includes any carryover from 2017-18 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2017-18 (D)	Estimated 2018-19 (E)
Adjusted Restricted Fund Balance	18,613,970	20,000,000
Assigned Appropriated Fund Balance	666,042	500,000
Adjusted Unrestricted Fund Balance	5,515,210	5,540,156
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	4.00%	4.00%

Schedule of Reserve Funds

Reserve Type	Reserve Name	Reserve Description *	3/31/18 Actual Balance	6/30/18 Estimated Ending Balance	Intended Use of the Reserve in the 2018-2019 School Year
Capital	Capital Reserve	To pay the cost of any object or purpose for which bonds may be issued.	\$ 6,715,688	\$ 6,717,000	Will be used for next capital project
Workers' Compensation	Workers' Compensation Reserve	To pay for Workers' Compensation and benefits.	\$ 1,244,476	\$ 1,800,000	Pay for benefits, medical/hospital expenses and administrative costs of our self insured Workers' Compensation Plan - 2 claims for \$258,914 in 17-18
Unemployment Insurance	Unemployment Insurance Reserve	To pay the cost of reimbursement to the State Unemployment Insurance Fund.	\$ 606,600	\$ 608,000	Not intended for 2018-2019
Reserve for Tax Reduction	Reserve for Tax Reduction	For the gradual use of the proceeds of the sale of school district real property.	\$ 427,830	\$ 429,000	Not intended for 2018-2019
Insurance	Insurance Reserve	To pay liability, casualty, and other types of uninsured losses.	\$ 1,704,323	\$ 1,706,000	Pay for property damaged but not insured, i.e., Bur
Liability	Liability Reserve	To establish and maintain a program of reserves to cover liability claims incurred.		\$ 500,000	Reserve was established in 17-18
Tax Certiorari	Tax Certiorari Reserve	To establish a reserve fund for tax certiorari settlements.	\$ 351,488	\$ 353,000	Pay judgement claims arising out of tax certiorari proceedings - 1 claim for \$3,622 in 17-18
Employee Benefit Accrued Liability	Reserve for Employee Benefit Accrued Liability	For the payment of accrued employee benefits due to employees upon termination of service.	\$ 730,137	\$ 900,000	Employee reimbursement upon retirement for unused sick, vacation and personal leave
Retirement Contribution	Retirement Contribution Reserve	To fund employer retirement contributions to the State and Local Employees' Retirement System.	\$ 7,017,799	\$ 7,019,000	Not intended for 2018-2019

Schedule of Reserve Funds					
Reserve Type	Reserve Name	Reserve Description *	3/31/18 Actual Balance	6/30/18 Estimated Ending Balance	Intended Use of the Reserve in the 2018-2019 School Year
Capital	Capital Reserve	To pay the cost of any object or purpose for which bonds may be issued.	\$ 6,715,688	\$ 6,717,000	Will be used for next capital project
Repair		To pay the cost of repairs to capital improvements or equipment.			
Workers' Compensation	Workers' Compensation Reserve	To pay for Workers Compensation and benefits.	\$ 1,244,476	\$ 1,800,000	Pay for benefits, medical/hospital expenses and administrative costs of our self insured Workers' Compensation Plan - 2 claims for \$258,914 in 17-18
Unemployment Insurance	Unemployment Insurance Reserve	To pay the cost of reimbursement to the State Unemployment Insurance Fund.	\$ 606,600	\$ 608,000	Not intended for 2018-2019
Reserve for Tax Reduction	Reserve for Tax Reduction	For the gradual use of the proceeds of the sale of school district real property.	\$ 427,830	\$ 429,000	Not intended for 2018-2019
Mandatory Reserve for Debt Service		To cover debt service payments on outstanding obligations (bonds, BANS) after the sale of district capital assets or improvements.			
Insurance	Insurance Reserve	To pay liability, casualty, and other types of uninsured losses.	\$ 1,704,323	\$ 1,706,000	Pay for property damaged but not insured. i.e., Bus
Property Loss		To establish and maintain a program of reserves to cover property loss.			
Liability	Liability Reserve	To establish and maintain a program of reserves to cover liability claims incurred.		\$ 500,000	Reserve was established in 17-18
Tax Certiorari	Tax Certiorari Reserve	To establish a reserve fund for tax certiorari settlements	\$ 351,488	\$ 353,000	Pay judgement claims arising out of tax certiorari proceedings - 1 claim for \$3,622 in 17-18
Reserve for Insurance Recoveries		To account for unexpended proceeds of insurance recoveries at the fiscal year end.			
Employee Benefit Accrued Liability	Reserve for Employee Benefit Accrued Liability	For the payment of accrued 'employee benefits' due to employees upon termination of service.	\$ 730,137	\$ 900,000	Employee reimbursement upon retirement for unused sick, vacation and personal leave
Retirement Contribution	Retirement Contribution Reserve	To fund employer retirement contributions to the State and Local Employees' Retirement System	\$ 7,017,799	\$ 7,019,000	Not intended for 2018-2019
Reserve for Uncollected Taxes		For unpaid taxes due certain city school districts not reimbursed by their city/county until the following fiscal year.			
Other Reserve					

School District Budget Notice

Overall Budget Proposal	Budget Adopted for the 2017-18 School Year	Budget Proposed for the 2018-19 School Year	Contingency Budget for the 2018-2019 School Year *										
Total Budgeted Amount, Not Including Separate Propositions	\$ 127,201,994	\$127,885,274	\$126,119,274										
Increase/Decrease for the 2018-19 School Year		\$683,280	\$(1,082,720)										
Percentage Increase/Decrease in Proposed Budget		0.005 %	(0.009)%										
Change in the Consumer Price Index		2.13%											
A. Proposed Levy to Support the Total Budgeted Amount	33,001,508	33,496,850											
B. Levy to Support Library Debt, if Applicable													
C. Levy for Non-Excludable Propositions, if Applicable **													
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy													
E. Total Proposed School Year Tax Levy (A + B + C - D)	33,001,508	33,496,850	1.5%										
F. Total Permissible Exclusions	\$776,746	\$910,837											
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions	\$32,224,762	\$32,864,850											
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	\$32,224,762	\$32,586,013											
I. Difference: G - H (Negative Value Requires 60.0% Voter Approval - See Note Below Regarding Separate Propositions) **	\$0	\$278,837											
Administrative Component	\$18,965,175	\$18,685,243	\$18,474,657										
Program Component	\$80,193,154	\$81,245,339	\$81,160,689										
Capital Component	\$28,043,665	\$27,954,692	\$26,483,928										
<p>* Provide a statement of assumptions made in projecting a contingency budget for the 2018-19 school year, should the proposed budget be defeated pursuant to Section 2023 of the Education Law.</p>													
<p>** List Separate Propositions that are not included in the Total Budgeted Amount: (Tax Levy associated with educational or transportation services propositions are not eligible for exclusion and may affect voter approval requirements)</p>		<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 70%;">Description</th><th style="width: 30%;">Amount</th></tr> </thead> <tbody> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> </tbody> </table>		Description	Amount								
Description	Amount												

NOTE: Please submit an electronic version (Word or PDF) of this completed form to: emscmgts@nysed.gov

	Under the Budget Proposed for the 2018-19 School Year
Estimated Basic STAR Exemption Savings ¹	\$609

The annual budget vote for the fiscal year 2018-19 by the qualified voters of the Elmira City School District, Chemung County, New York, will be held at Ernie Davis Academy and Elmira High School in said district on Tuesday, May 15, 2018 at 7:00 am prevailing time OR between the hours of 7:00am and 8:00pm, prevailing time in the Ernie Davis Academy and Elmira High School, at which time the polls will be opened to vote by voting machine.

	Budget Area	Budget 2017-2018	Tentative Budget 2018-2019	Comparative
	Program	\$80,193,154	\$81,245,339	\$1,052,185
	Capital	\$28,043,665	\$27,954,692	\$(88,973)
	Administration	\$18,965,175	\$18,685,243	\$(279,932)
		127,201,994	127,885,274	

FUNCTION OR ACCOUNT	SBM CODE	TOTAL	ADMIN.	PROGRAM	CAPITAL
Board of Education	1099.0		X		
Central Admin	1240.0		X		
Finance	1399.0		X		
Legal Services	1420.0		X	X	
Personnel	1430.0		X		
Records Mgmt.	1460.0		X		
Public Information	1480.0		X		
Op. Of Plant	1620.0				X
Maint. Of Plant	1621.0				X
Other Cent. Serv.	1699.0		X		
Judgments & Cl.	1930.4				X
Refund of Taxes	1964.4				X
Other Spec. Items	1998.0		X		
Curr. Dev. & Sup.	2010.0		X		
Sup. Reg. Schl.	2020.0		X		
Sup. Spec. Schl.	2040.0		X		
Rsch. Eval. & Plan.	2060.0		X		
Instruction (Net of supervision/rsch.)	2999.0			X	
Purchase of Buses	5510.21				X
Other Dist. Trans.	5510.0			X	
Garage Bldg.	5530.0			X	
Contract Trans.	5540.4			X	
Public Trans.	5550.4			X	
BOCES Trans.	5581.49			X	
Community Service	8099.0			X	
Employee Benefits	9098.0		X	X	X
Debt Service	9898.0				X
Transfer to Capital	9950.9				X
Transfer to Debt	9901.96				X
Other Transfers	9951.0			X	

Calendar

- APRIL 1ST – STATE APPROVES BUDGET
- APRIL 1ST – 18TH BUDGET REVISIONS
- APRIL 18TH - BOARD APPROVES FINAL BUDGET AND BOCES BUDGET
- MAY 8TH – OFFICIAL BUDGET HEARING
- MAY 15TH – BUDGET VOTE

ANY
QUESTIONS?