



# Budget Hearing 2019-2020

Elmira City School District

# Tax Cap Formula

**Elmira**  
**2.11%**

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

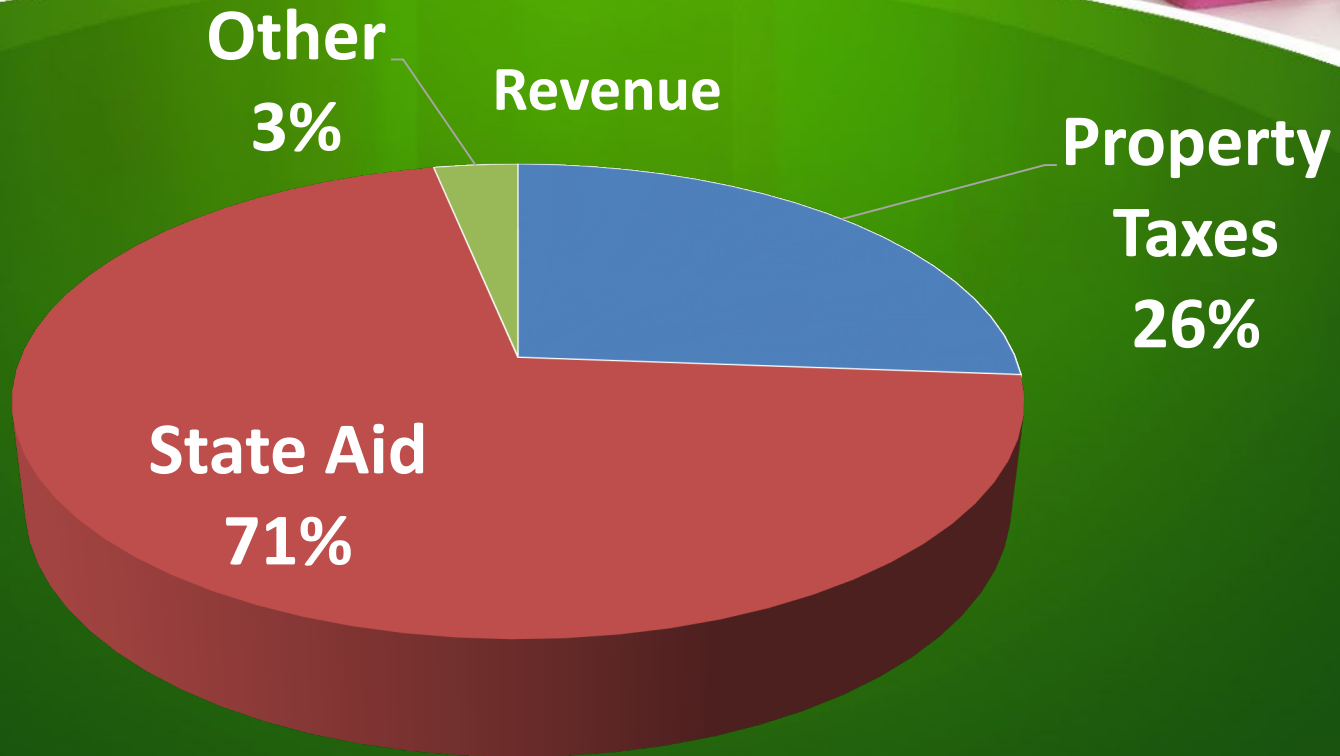
Current	2.11%	2%	1.5%	1%	.5%
\$ 33,496,850	34,205,154	34,165,154	33,999,947	33,832,947	33,664,947
	\$708,304	\$668,304	\$503,097	\$336,097	\$168,097

Allowable Tax Levy % Increase	2%
Elmira - \$100,000 house example	
2018-2019 Tax Assessment per \$1,000 of Assessment	20.7107
Total Taxes for \$100,000 house	2,071
Increase by 2% for 2019-2020	2,112
Total Increase	41.42
Elmira - \$50,000 house example	
2018-2019 Tax Assessment per \$1,000 of Assessment	20.7107
Total Taxes for \$50,000 house	1,036
Increase by 2% for 2019-2020	1,056
Total Increase	20.71

## Preliminary Budget - Revenue

Revenue:	Budget 2018-2019	Projected 2018-2019	Budget 2019-2020
Property Taxes	\$33,496,850	\$33,496,850	\$34,165,154
State Aid	\$91,111,944	\$90,528,816	\$92,123,642
Other	\$3,276,480	\$4,546,722	\$4,193,566
Total Revenues	\$127,885,274	\$128,572,388	\$130,482,362

## Preliminary Budget - Revenue



Property Taxes

State Aid

Other

## Preliminary Budget- State Aid 2019-2020

- Foundation Aid - \$2,258,009
- Building Aid - \$418,014
- BOCES Aid - \$500,000
- Excess Cost Aid – (\$251,227)
- Transition Aid – (\$551,340)





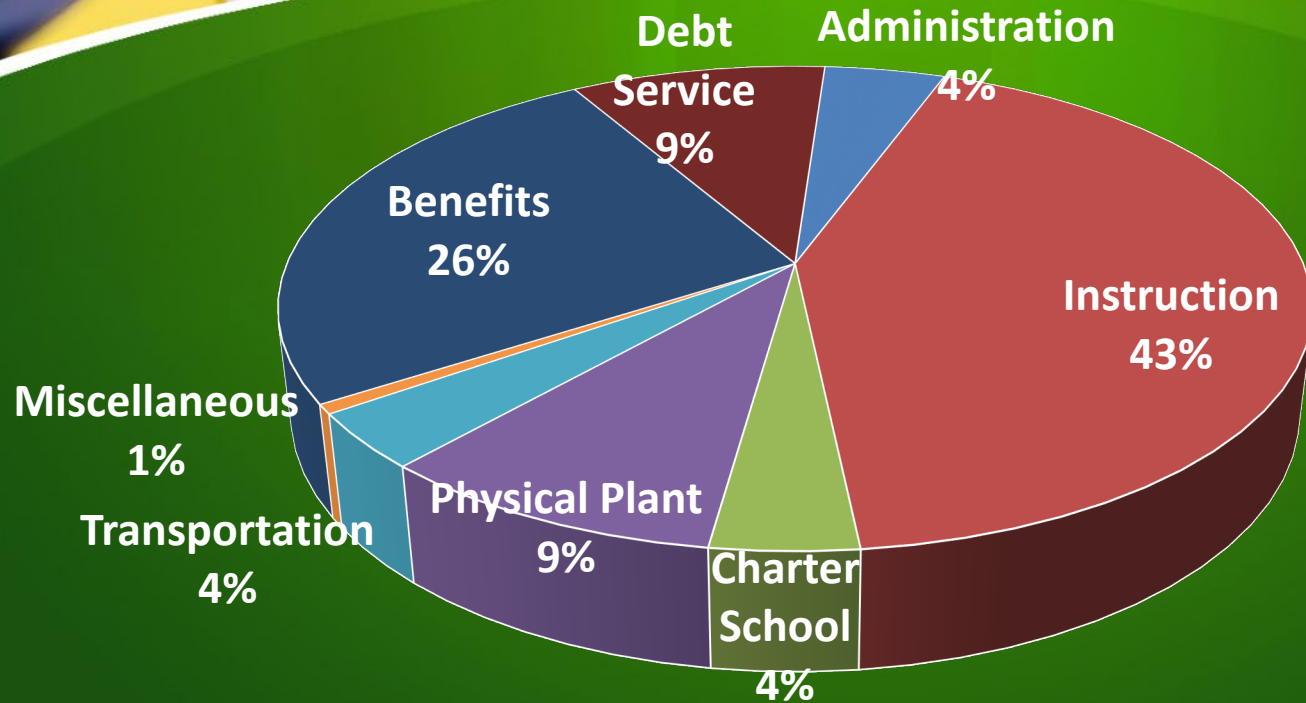
# Preliminary Budget - Expenditures

Expenditures:	Budget 2018-2019	Budget 2019-2020
Administration	5,708,766	5,867,253
Instruction	53,931,064	55,830,264
Charter School	3,800,000	5,100,000
Physical Plant	12,105,096	12,200,211
Transportation	5,120,660	4,808,418
Benefits	33,211,062	33,440,226
Debt Service	12,996,050	12,415,990
Miscellaneous	1,012,576	820,000
Total Expenditures	\$127,885,274	\$130,482,362

Misc –  
Community  
schools, SROs,  
Transfers,  
Capital Outlay



# Preliminary Budget - Expenditures



Administration

Instruction

Charter School

Physical Plant

Transportation

Miscellaneous

Benefits

Debt Service

# Exciting Changes for 2019-2020

- ❖ State Mandated
  - ❖ New guidance counselors at the elementary level
- ❖ Community Schools Support
  - ❖ Community Schools Coordination
  - ❖ 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
  - ❖ - 4 Teaching positions due to attrition
  - ❖ Restorative Practice Instructor/Coordinator
- ❖ Safety and Facilities
  - ❖ 4 new Student Resource Officers –Elementary
  - ❖ Building Conditions Survey
  - ❖ Custodial support



# Capital Outlay

## Diven Elementary School



- Fire alarm and building security upgrades



- Maximum of \$100,000

The background of the slide features a collection of colorful alphabet blocks in various shapes and sizes, including letters like 'A', 'B', 'C', 'D', 'E', 'F', 'G', 'H', 'I', 'J', 'K', 'L', 'M', 'N', 'O', 'P', 'Q', 'R', 'S', 'T', 'U', 'V', 'W', 'X', 'Y', and 'Z'. The blocks are in shades of red, orange, yellow, green, blue, and purple, and are arranged in a way that they appear to be scattered on a surface.

## Bus Purchases

- 20 passenger(2009) #355 miles = 110,356
- 20 passenger(2009) #356 miles = 108,534
- 20 passenger(2009) #357 miles = 105,737
- 20 passenger(2009) #358 miles = 119,064
- 66 passenger(2011) #370 miles = 93,386
- 66 passenger(2011) #371 miles = 96,609
- 66 passenger(2011) #372 miles = 120,018
- 66 passenger(2011) #373 miles = 127,374
- 66 passenger(2011) #374 miles = 109,420
- 66 passenger(2011) #375 miles = 94,742



# Preliminary Budget - Benefits

Benefits	Budget 2018-2019	Budget 2019- 2020	Difference
Employee Retirement System (ERS)	2,200,000	1,775,000	(425,000)
Teachers' Retirement System (TRS)	3,900,000	2,950,000	(950,000)
FICA (Medicare/Social Security)	3,768,000	3,700,000	(68,000)
Workers' Compensation	750,000	600,000	(150,000)
Life Insurance	6,000	6,000	-
Unemployment Insurance	90,000	10,000	(80,000)
Disability Insurance	50,000	50,000	-
Medical, Dental, Vision Ins.	21,267,062	23,189,226	1,922,164
Miscellaneous	1,180,000	1,160,000	(20,000)
TOTAL EMPLOYEE BENEFITS	33,211,062	33,440,226	229,164

2019-2020  
ERS – 14.1%

2018-2019  
↓ 14.9%

2019-2020  
TRS – 8.86%

2018-2019  
↓ 10.62%

Health Ins.-  
19-20 9.9%

20-21 12.5%

↑  
Worker's  
Comp. –  
Case by case

# Preliminary Budget

REVENUES:		Budget	Budget
		2018-2019	2019-2020
Property Taxes		33,496,850	34,165,154
State Aid		91,111,944	92,123,642
Other		3,276,480	4,193,566
TOTAL REVENUES		\$ 127,885,274	\$ 130,482,362
EXPENDITURES:			
Administration		5,708,766	5,867,253
Instruction		53,931,064	55,830,264
Charter School		3,800,000	5,100,000
Physical Plant		12,105,096	12,200,211
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Debt Service		12,996,050	12,415,990
Miscellaneous		1,012,576	820,000
TOTAL EXPENDITURES		\$ 127,885,274	\$ 130,482,362

The background of the slide features a close-up, slightly blurred image of colorful plastic alphabet blocks. Visible blocks include a red 'A', a purple 'H', a green 'U', a pink 'B', and a yellow 'Y'. The blocks are arranged on a light-colored surface, and the overall image has a soft, warm tone.

# Publications

- Newsletter
  - ❖ Letter from the Superintendent, Budget Vote/Hearing Information, Propositions, Property Tax Report Card, Proposed Budget Summary w/ Pie Charts, New/Expanded Student Program articles, STAR updates
- 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



# 2019-20 Property Tax Report Card

<b>Elmira City School District</b>		
Contact Person: Melissa Mendolera		
Telephone Number: 607-735-3057		
	Budgeted 2018-19 (A)	Proposed Budget 2019-20 (B)
Total Budgeted Amount, not including Separate Propositions	127,885,274	130,482,362
A. Proposed Tax Levy to Support the Total Budgeted Amount <sup>1</sup>	33,436,850	34,165,154
B. Tax Levy to Support Library Debt, if Applicable		
C. Tax Levy for Non-Excludable Propositions, if Applicable <sup>2</sup>		
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if		
E. Total Proposed School Year Tax Levy (A + B + C + D)	33,436,850	34,165,154
F. Permissible Exclusions to the School Tax Levy Limit	310,837	390,207
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions <sup>3</sup>	32,864,850	33,214,347
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	32,586,013	33,174,347
I. Difference: (G - H); (negative value requires 60.0% voter approval) <sup>2</sup>	278,837	40,000
Public School Enrollment	7,039	6,893
Consumer Price Index		2.44%

<sup>1</sup> Include any prior year reserve for excess tax levy, including interest.

<sup>2</sup> 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.

<sup>3</sup> For 2019-20, includes any carryover from 2018-19 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2018-19 (D)	Estimated 2019-20 (E)
Adjusted Restricted Fund Balance	21,636,253	23,610,751
Assigned Appropriated Fund Balance	422,761	500,000
Adjusted Unrestricted Fund Balance	5,543,831	5,647,758
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 *	3/31/19 Actual Balance	6/30/19 Estimated Ending Balance	Intended Use of the Reserve in the 2019-20 School Year
Capital	Capital Reserve	To pay the cost of any object or purpose for which bonds may be issued.	\$ 7,000,000	\$ 8,000,000	Will be used for next capital project
Workers' Compensation	Workers' Compensation Reserve	To pay for Workers' Compensation and benefits.	\$ 1,445,224	\$ 1,539,751	Pay for benefits, medical/hospital expenses and administrative costs of our self insured Workers' Compensation Plan - 1 claim paid for \$30,527 in 18-19
Unemployment Insurance	Unemployment Insurance Reserve	To pay the cost of reimbursement to the State Unemployment Insurance Fund.	\$ 620,435	\$ 71,000	Not intended for 2019-2020
Reserve for Tax Reduction	Reserve for Tax Reduction	For the gradual use of the proceeds of the sale of school district real property.	\$ 437,588	\$ 439,000	Not intended for 2019-2020
Insurance	Insurance Reserve	To pay liability, casualty, and other types of uninsured losses.	\$ 1,743,195	\$ 1,745,000	Pay for property damaged but not insured, i.e., Bus
Liability	Liability Reserve	To establish and maintain a program of reserves to cover liability claims incurred.	\$ 357,453	\$ 360,000	Pay for liability claims. 1 claim paid for \$76,830 in 18-19.
Tax Certiorari	Tax Certiorari Reserve	To establish a reserve fund for tax certiorari settlements	\$ 357,366	\$ 365,000	Pay judgement claims arising out of tax certiorari proceedings - 1 claim for \$5,722 in 18-19.
EBALR - Employee Benefit Accrued Liability	Reserve for Employee Benefit Accrued Liability	For the payment of accrued 'employee benefits' due to employees upon termination of service.	\$ 1,358,351	\$ 1,436,000	Employee reimbursement upon retirement for unused sick, vacation, and personal leave-5 claims paid for \$76,184 in 18-19
Retirement Contribution	Retirement Contribution Reserve	To fund employer retirement contributions to the State and Local Employees' Retirement System.	\$ 8,351,032	\$ 8,355,000	Reserve will be used when ERS rates begin to increase
Other Reserve	Teacher's Retirement Contribution Reserve	To fund employer retirement contributions to the New York State's Teachers' Retirement System	\$ -	\$ 700,000	Reserve established in 18-19. Reserve will be used when TRS rates begin to increase

## Schedule of Reserve Funds

Reserve Name	Reserve Description *	3/31/19 Actual Balance	6/30/19 Estimated Ending Balance	Intended Use of the Reserve in the 2019-20 School Year
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Teacher's Retirement Contribution Reserve	To fund employer retirement contributions to the New York State's Teachers' Retirement System	\$ -	\$ 700,000	Reserve established in 18-19. Reserve will be used when TRS rates begin to increase

# School District Budget Notice

Overall Budget Proposal	Budget Adopted for the 2018-19 School Year	Budget Proposed for the 2019-20 School Year	Contingency Budget for the 2019-20 School Year *									
Total Budgeted Amount, Not Including Separate Propositions	\$ 127,885,274	\$130,482,362	\$128,713,005									
Increase/Decrease for the 2019-20 School Year		\$2,597,088	\$827,731									
Percentage Increase/Decrease in Proposed Budget		2.03 %	0.65%									
Change in the Consumer Price Index		2.44%										
A. Proposed Levy to Support the Total Budgeted Amount	33,496,850	34,165,154										
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)	33,496,850	34,165,154	2%									
F. Total Permissible Exclusions	\$910,837	\$990,207										
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions	\$32,864,850	\$33,214,947										
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	\$32,586,013	\$33,174,947										
I. Difference: G - H (Negative Value Requires 60.0% Voter Approval - See Note Below Regarding Separate Propositions) **	\$278,837	\$40,000										
Administrative Component	\$18,685,243	\$18,673,436	\$18,671,436									
Program Component	\$81,245,339	\$86,215,508	\$84,982,505									
Capital Component	\$27,954,692	\$25,593,418	\$25,059,064									
<p>* Provide a statement of assumptions made in projecting a contingency budget for the 2019-20 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"> <thead> <tr> <th>Description</th> <th>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								
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NOTE: Please submit an electronic version (Word or PDF) of this completed form to: [emscmgts@nysed.gov](mailto:emscmgts@nysed.gov)

Under the Budget Proposed for the 2019-20 School Year

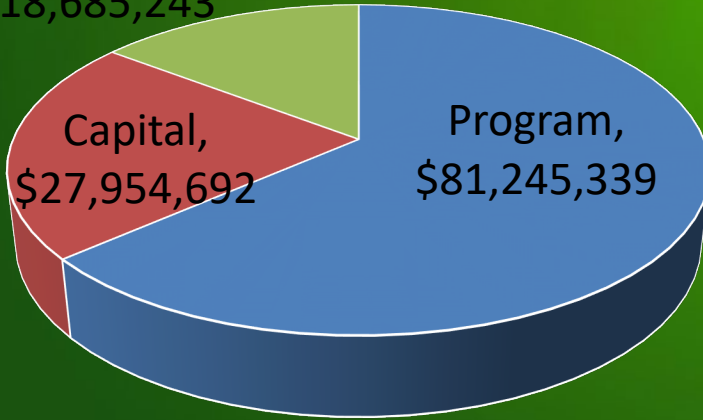
Estimated Basic STAR Exemption Savings<sup>1</sup>

\$809

The annual budget vote for the fiscal year 2019-20 by the qualified voters of the Elmira City school district, Chemung County, New York, will be held at Elmira Davis Academy and Elmira High school in said district on Tuesday, May 21, 2018 at 7:00 am/pm prevailing time OR between the hours of 7:00am and 8:00pm prevailing time in the Elmira Davis Academy and Elmira High school, at which time the polls will be opened to vote by voting machine.

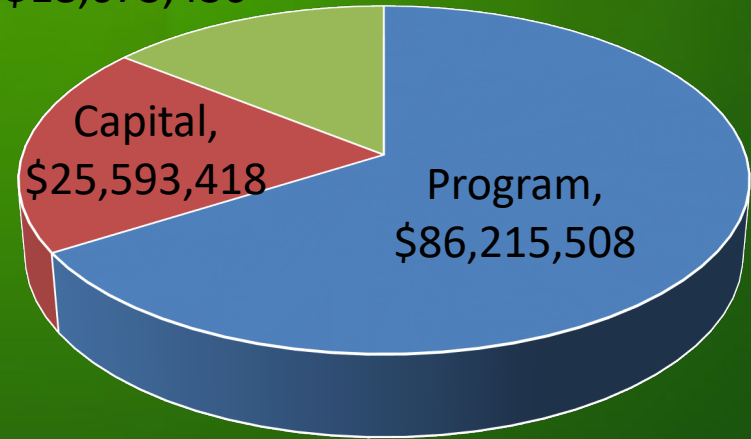
### Budget 2018-2019

Administration,  
\$18,685,243



### Budget 2019-2020

Administration,  
\$18,673,436



■ Program ■ Capital ■ Administration ■

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	

## Proposition #2 Approval to Establish a Capital Reserve Fund

- Shall the Board of Education be authorized to establish a capital reserve fund under the provisions of Education Law Section 3651(1) for the purpose of financing, in whole or in part, additions, alterations, renovations or other improvements to District's buildings and facilities, including the acquisition and installation of machinery, equipment, apparatus or furnishings required for the purposes of such buildings and facilities, and playgrounds, athletic fields, parking lots, roofing, sidewalks and other site improvements connected to such buildings and facilities, with the ultimate amount of such reserve fund not exceeding \$15,000,000 plus any accrued earnings on amounts deposited in such reserve fund; for a probable term of ten years; and funded by any or all of the following sources: unappropriated fund balances from the general fund, state aid related to expenditures from this capital reserve fund, interest income related to investment of monies in the fund, and any other additional monies hereafter authorized by the voters of the District?





## Calendar

- Candidate Forum— Today at 6:30 May 13<sup>th</sup>
- District Budget Vote – May 21st





Any  
Questions?