

**Board of Education  
Regular Meeting**

**Minutes March 3, 2021**

**ELMIRA HEIGHTS CENTRAL SCHOOL DISTRICT  
ELMIRA HEIGHTS, NEW YORK  
Due to the COVID-19 pandemic and State executive order  
this meeting was held in person and livestreamed for public view**

**CALL TO ORDER:** President Harry Blish called the Board of Education Meeting to order at 7:02 p.m. followed by the pledge of allegiance.

**MEMBERS PRESENT** Lisa Benedict, Harry Blish, John Cole, Michael Lepak, Andrew Willard

**MEMBERS ABSENT** Christopher Callas, Joseph Sullivan

**OTHERS PRESENT** Michael Gill, Martha Clark, Andy Lutz Megan Zoerb, Julie Lederman, Erin Furstoss, Mr. Jody Buckley

**APPROVAL OF AGENDA/MINUTES**

**Agenda:**

A motion was made by Michael Lepak, seconded by Andrew Willard, and carried 5-0 to approve the agenda **with additions** of the March 3, 2021 Board of Education Regular Meeting.

**Minutes:**

A motion was made by Lisa Benedict, seconded by John Cole and carried 5-0 to approve the minutes of the following meetings:  
February 3, 2021 Board of Education Regular Meeting

**Order of Business:**

A motion was made by John Cole, seconded by Andrew Willard and carried 5-0 to suspend the regular order of business to accommodate guests, special discussion topics and presentations in an order of business as deemed appropriate.

**Public/Staff**

- ◆ Mr. Buckley (parent of Cohen Elementary student) expressed concerns with the current state of schools and remote learning. He's spoken with many other parents whose children are struggling, feeling isolated. Mr. Buckley stated that the parents are ready and will support the schools going back to full time in person learning.
- ◆ Mr. Blish commented that the Board wants the same thing and that it is up to NY Governor and then County officials to make this happen.

**EXECUTIVE SESSION:**

At 7:15pm a motion was made by Michael Lepak, seconded by Lisa Benedict, and carried 5-0 to enter executive session to discuss personnel.

**ADJOURN EXECUTIVE SESSION:**

At 7:32pm a motion was made by Andrew Willard, seconded by John Cole, and carried 5-0 to adjourn executive session.

**COMMENTS FROM THE PUBLIC AND STAFF**

Michael Gill - Superintendent ◆ Federal Government is requiring the state testing to gauge where kids are academically. ◆ 90% of staff has taken advantage of the covid vaccinations offered at the county facility – Big Thank You to Chemung County Health Department ◆ There is talk of social distancing guidelines changing from 6 feet to 3 feet, no official guidance yet ◆ Teachers, parents, and kids are all feeling burdened by remote learning

Principal Report – Andy Lutz, Elementary ◆ Preparing for next year, trying to schedule more time for students with teachers ◆ Presented a PowerPoint outlining the plans for the elementary school to reopen full time if/when the State and County decide it's safe to do so ◆ Reviewing how this will affect the master schedule, transportation, cafeteria/lunches, and facilities. Communication is key.

Martha Clark – Business Manager ◆ Budget planning with a lot of unknowns has been a challenge ◆ Health Insurance Committee has received quotes for insurance plans and renewals and are reviewing the options ◆ Starting work on Capital Project planning as well.

**PERSONNEL – special action items:**

**Resignation**

**F-1b. Secretary I – resignation**

Erin Furstoss

A motion was made by Michael Lepak, seconded by Andrew Willard, and carried 5-0 to accept, contingent on the appointment as Secretary to the Superintendent / District Clerk, the resignation of Erin Furstoss as Secretary I in the District Office.

**Appointment**

**F-3g.** A motion was made by Michael Lepak, seconded by John Cole, and carried 5-0 to approve the following civil service appointment:

Erin Furstoss

Secretary to the Superintendent / District Clerk

Effective: March 4, 2021

Probationary Period: March 4, 2021 through March 3, 2022/Civil Service Regulations

Compensation per Exempt Agreement: \$21.56 per hour

**Update to Prior Appointment**

**F-2a.** A motion was made by John Cole, seconded by Andrew Willard and carried 5-0 to approve the following corrective action to rescind the August 17, 2020 appointment of Mr. Brandon Foley to the tenure area of "Middle School Principal" effective August 31, 2020 and correct the same retroactively as follows:

Brandon Foley

Tenure Area: District Administrator

Effective: August 31, 2020 (retroactive due to corrective action)

\*\*Probationary Period: Four (4) years effective August 31, 2020 through August 30, 2024

Certification and Compensation remain unchanged from Board action taken on August 17, 2020.

**Appointment**

**F-3h.** A motion was made by Andrew Willard, seconded by Lisa Benedict, and carried 5-0 to approve the following probationary appointment:

Megan Zoerb

Tenure Area: District Administrator

Effective: April 1, 2021

\*\*Probationary Period: Four (4) years effective April 1, 2021 through March 31, 2025

Certification: pending School District Leader

Compensation per Elmira Heights Administrative Council Contract: \$75,000 [prorated]

\*\*To the extent required by the applicable provisions of Education law §§2509, 2573, 3212 and 3014, in order to be granted tenure the classroom teacher or building principal shall have received composite or overall annual professional performance review ratings pursuant to Education law §3012-c and/or 3012d of either effective or highly effective in at least three (3) of the four (4) preceding years. If the classroom teacher or building principal receives an ineffective composite or overall rating in the final year of the probationary period he or she shall not be eligible for tenure at that time. For purposes of this subdivision, classroom teacher and building principal mean a classroom teacher or building principal as such terms are defined in Sections 30-2.2 and 30-3.2 of this part.

**PERSONNEL(continued)**

A motion was made by Michael Lepak, seconded by John Cole, and carried 5-0 to approve the remaining consent personnel item(s) F-1a through F-4a. Be it further resolved that upon receipt of final clearance from the State Education Department, any conditional appointments shall be changed to regular appointments, reflecting the effective date of said Board meeting.

**F-1 Retirements/Resignations/Terminations - accepted**

**a. Licensed Practical Nurse – resignation**

Courtney Squires

The Board accepted with best wishes, the resignation of Courtney Squires as Licensed Practical Nurse at Cohen Middle School effective February 20, 2021. Her last day with the district was February 19, 2021.

**b. Secretary I – District Office (See special action items above)**

**c. Varsity Cross Country Coach – resignation**

Jed Twichell

The Board accept with best wishes, the resignation of Jed Twichell as Varsity Cross Country coach effective February 9, 2021.

**F-2 Update to Prior Appointment**

a. Brandon Foley (See special action items above)

**F-3 Appointments**

**a. Substitutes – approved**

The Board approved the following substitutes for the 2020-21 school year:

Substitute Teachers: Allison Grant Mitchell Kunkle Max Malloy Jeremy Sager Jonathan Stauffer

**b. Extracurricular – approved**

The Board approved the following extracurricular appointment:

| <u>Advisor</u>                 | <u>Name</u>   | <u>Stipend</u> |
|--------------------------------|---------------|----------------|
| Public Information Coordinator | Erin Furstoss | \$ 1,122.67    |

**c. Coaches – approved**

The Board approved the following list of coaches for the 2020-21 school year pending all certification requirements: \* Stipend adjustment to accommodate the extended 26 days of the season

| <u>Sport</u>                     | <u>Coach</u>     | <u>Stipend</u> |
|----------------------------------|------------------|----------------|
| Varsity Cross Country            | Michael Larrabee | \$ 1,609.28    |
| Modified Boys Basketball*        | Nick Hart*       | \$ 1,130.74*   |
| Varsity Football                 | Kyle Erickson    | \$ 4,218.72    |
| Varsity Football Assistant       | John Nolan       | \$ 2,420.50    |
| Varsity Volleyball               | Paul Richmond    | \$ 2,690.75    |
| JV Volleyball                    | Betsy Hauptman   | \$ 2,005.49    |
| Varsity Fall Cheer               | Jessica Smith    | \$ 2,236.26    |
| 7 <sup>th</sup> Grade Volleyball | Betsy Hauptman   | \$ 1,152.09    |
| 8 <sup>th</sup> Grade Volleyball | Betsy Hauptman   | \$ 1,152.09    |

**d. Supervision/Game Help**

The Board approved the following people for Game Help positions for the 2020-21 school year.

Sandra Griffin Alyssa Hoobler Melissa Kelley Liz Reed Gretchen Smith

**e. Volunteers – approved**

The Board approved the following volunteers to work with our athletic programs for the 2020-21 school year:

Steve Weber – Wrestling Jared Slaven – Baseball

**f. Temporary Appointment – approved**

Andrea Renshaw

Temporary Secretary I – due to nonbinding list, Feb 2021 exam results expected 12-18 weeks

Effective: March 4, 2021 until eligible list is established by Chemung County Civil Service

Probationary Period: Future status of employment will be subject to civil service regulations and eligibility

Compensation per EHESSA Contract: \$14.43 per hour (Step 1); per contract not eligible for benefits

**g. Civil Service Appointments - approved**

Erin Furstoss (see special action items above)

John Rader (reachable, scored top 3 on exam)

Custodian (Civil Service Commission established list February 2, 2021)

Effective: February 3, 2021

Probationary Period: February 3, 2021 through February 2, 2022

Compensation per EHESSA Contract: no change.

Timothy Stearns

Cleaner

Effective: March 4, 2021

Probationary Period: March 4, 2021 through March 3, 2022/Civil Service Regulations

Compensation per EHESSA Contract: \$12.60 per hour (Step 1)

**h. Probationary Appointment - approved**  
Megan Zoerb (See special action items above)

**F-4 Change in Employment Status - approved**

- a. Angelica Morgan - permanent  
Teacher Aide

The Board approved the permanent appointment of Angelica Morgan as teacher aide, effective February 4, 2021. Ms. Baumgardner has successfully completed her probationary period in accordance with current Civil Service Regulations.

**FINANCIAL**

**G-1 Reports – acknowledged**

A motion was made by Andrew Willard, seconded by John Cole and carried 5-0 to acknowledge the following consent financial reports:

- a. Budget Status Report as of February 24, 2021
- b. Revenue Status Report as of February 24, 2021
- c. Budget Transfer Report as of February 24, 2021
- d. Treasurer's Report for December 2020 (revised)
- e. Treasurer's Report for January 2021
- f. Claims Auditor Report for January 2021
- g. Extra Classroom Report for January 2021

**FACILITIES**

**H-1 2021 Capital Outlay/Annual Project Update**

Contract has been awarded, just needs to be signed and work will start during spring break.

**H-2 Capital Project 2021**

Mr. Gill showed a power point presentation. HUNT Engineers will draw up plans for July (Vote in December 2021). The project is anticipated to be \$9-10 million involving improvements in roof systems, windows, pavement, boilers, etc. Some work will fall inside the Energy Performance Contract which will make up \$850,000. We will need an RFP to select contractor.

**OLD BUSINESS**

No items

**NEW BUSINESS**

**J-1 Bus Proposition – Call for a Vote**

A motion was made by Andrew Willard, seconded by John Cole, and carried 5-0 to approve the following resolution calling for a public vote for bus financing to purchase two buses:

BE IT RESOLVED BY THE BOARD OF EDUCATION AS FOLLOWS:

1. The following notice shall be added to the notice of annual meeting and election:  
AND NOTICE IS ALSO GIVEN that the following proposition will be submitted for voter approval at such time:

**PROPOSITION #2**

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) 65-PASSENGER SCHOOL BUS AT AN ESTIMATED MAXIMUM COST OF \$125,000, AND ONE (1) 54-PASSENGER, THREE WHEELCHAIR SCHOOL BUS AT AN ESTIMATED MAXIMUM COST OF \$150,000, ALL AT AN ESTIMATED MAXIMUM AGGREGATE COST OF \$275,000, 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 \$275,000 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.

2. At such meeting taxes to be levied by installments will be proposed for authorized indebtedness providing for payment of the acquisition of school bus at an estimated aggregate maximum cost of not to exceed \$275,000. Such taxes shall be levied

upon all the taxable property of the District, shall be levied in annual installments and shall be of such amounts and levied in such years as may be determined by the Board of Education.

3. The District Clerk or the Clerk's designee is hereby directed to add the above to the notice of the annual meeting of the School District.
4. This resolution shall take effect immediately upon its adoption.

**J-2 Policy – addition – 1<sup>st</sup> Reading. – acknowledged**

A motion was made by Michael Lepak, seconded by Andrew Willard and carried 7-0 to acknowledge the 1st reading of the following revised policies:

5633 Gender Neutral Single Occupancy Bathrooms addition – Education Law § 409-m, Public Buildings Law § 145

**CONSENT**

A motion was made by John Cole, seconded by Michael Lepak and carried 5-0 to approve the following consent agenda item K-1 through K-7

**K-1 CSE Recommendations and Funding - approved**

The Board approved the student placement determinations from the February 12, 18, 19, and 24, 2021 CSE meeting(s) and the funds to support such recommendations.

**K-2 CPSE Recommendations and Funding - approved**

The Board approved the student placement determinations from the February 12, 18, 19, and 24, 2021 CPSE meeting(s) and the funds to support such recommendations.

**K-3 Health & Welfare Services Contract – Elmira City School District - approved**

The Board of Education approved the health and welfare services contract with the Elmira City School District, having provided services for 7 Elmira Heights students, attending non-public/charter schools located in the Elmira City School District, during the 2020-21 school year, at a rate of \$785.59 per student for a total cost for 7 students of \$5,499.13.

**K-4 Health & Welfare Services Contract – Horseheads Central School District - approved**

The Board of Education approved the health and welfare services contract with the Horseheads Central School District, having provided services for 18 Elmira Heights students, attending non-public/charter schools located in the Horseheads Central School District, during the 2020-21 school year, at a rate of \$344.79 per student for a total cost for 18 students of \$6,206.22.

**K-5 Donation – James and Jaime Millhollen, Anne Millhollen, and Anonymous donor - accepted**

The Board of Education accepted the combined donation from James and Jaime Millhollen, Anne Millhollen, and a donor who wishes to remain anonymous, in the amount of \$300.00 to support five (5) sections of fifth grade to view the Clemens Center School Time Series, Harriet Tubman and the Underground Railroad.

**K-6 Donation – Elmira Heights PFO – accepted**

The Board accepted the donation from Elmira Heights PFO of instrument masks/covers valuing \$1,283.10 to the Cohen Middle and Edison High School bands.

**K-7 Internal Audit Topic – Risk Assessment – approved**

The Board approved the internal audit topic for 2020-21 to focus on Risk Assessment as previously discussed at the February 3, 2021 meeting.

**AWARDS/HONORS/ACHIEVEMENT**

No items

**COMMUNICATIONS**

No items

**DISCUSSION**

**N-1 Budget Development 2021-2022**

Updates were presented with questions and answers

**N-2 GSTBOCES Option Letter**

With Jim Frame retiring, there are several options to redistrict GSTBOCES or make no changes. The Board would not like to make any changes at this time.

**N-3 Health Insurance**

After several meetings with the Health Insurance Committee and Chris Petrillose from Perry and Carroll, the District will now offer a Dual plan option to active employees and eligible retirees through Excellus in the 2021-22.

**NEXT MEETING**

|           |                |                                   |                     |
|-----------|----------------|-----------------------------------|---------------------|
| Wednesday | March 10, 2021 | Regular Board Meeting (if needed) | 7:00pm Community Rm |
| Wednesday | March 17, 2021 | Regular Board Meeting             | 7:00pm Community Rm |
| Wednesday | March 24, 2021 | Regular Board Meeting             | 7:00pm Community Rm |
| Wednesday | March 31, 2021 | Regular Board Meeting             | 7:00pm Community Rm |

**ADJOURNMENT** – At 9:16pm a motion was made by Andrew Willard, seconded by John Cole and carried 5-0 to adjourn the meeting.

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Clerk

Overview & Assumptions  
March 3, 2021

**2021-2022**  
Budget Proposal



## Budget Assumptions: Expenditures = Revenues

### Expenditures

- Salaries/Contractual Projections
- Health Insurance Projections
- TRS & ERS Projections

### Revenues

- State Aid
- Federal Aid
- Grants
- Property Taxes
- Reserves





# Expenditures Projections

|  |       |           |
|--|-------|-----------|
| • <b>Contractual Salaries –PRELIMINARY</b>                   | 2.76% | \$210,333 |
| ○ EHTA Contract under negotiations                           |       |           |
| ○ EHESSA Support Staff & Administration Contracts in place   |       |           |
| • <b>Health Insurance</b>                                    | 7.00% | \$360,550 |
| • Excellus Renewal at 7%.                                    |       |           |
| • <i>Will offer dual plan with a high deductible option.</i> |       |           |
| • UHC Medicare Advantage to remain                           |       |           |
| • <b>TRS: Estimated rate increase to 9.80%</b>               | .27%  | \$ 6,461  |
| • <b>ERS: Estimated rates by Tier of 9.7% to 16.2%</b>       | none  | \$ 4,321  |
| • <b>GST BOCES – Initial Service Request</b>                 | 6.70% | \$376,004 |

# Instructional Programs

- Maintain current level of programming – adjustments within program to address new challenges
- Professional development and curriculum work included



# Transportation

- Continue Bus Replacement Cycle:
  - 1 - 65 Passenger Bus
  - 1- Wheel Chair Accessible Bus



# Athletics

- Maintain standard athletic program levels
  - Adjustments made in 20-21
  - Return to normal schedules tbd?



# 2021-2022 Capital Outlay & Annual Project

- Total Project of \$295,000
  - Included \$100,000 Capital Outlay and \$195,000 Annual Capital Projects
  - Scope of Work – Continue with Safety & Security Needs
    - Bus Loop Doors
    - Front Entrance Doors near Nurse's Office
    - Gym Ceiling
    - Technology Upgrades
    - Security Improvements



# Expenditure Impact of Proposed Budget

- 20-21 Adopted Budget \$22,838,270
- 21-22 Preliminary Proposed Budget \$23,663,630
- 21-22 Projected Expenditure Increase \$ 825,360
  - Reflects a 3.61% increase

# Sources of Revenue: State Aid

- **Governor's Proposal**
  - Foundation Aid remain the same as 20-21
- Governor Cuomo has built two versions of his budget proposal based on additional stimulus funds.
  - **Scenario #1** - \$6 billion in additional stimulus. This is the basis for the school aid runs
  - **Scenario #2** - \$15 billion in additional stimulus. Under this scenario there would be no cuts and additional aid to School Districts.
- **Differences this year:**
  - Services Aid – Would include BOCES, Transportation, and Instructional Materials Aid
  - Inclusive of STAR
  - Local District Funding Adjustment

# Governor's Proposed Budget

## School District Funding 2021-22 Governor's Proposed Budget



District: ELMIRA HEIGHTS CSD

County: Chemung

| Aid Category                                  | 2020-21           | 2021-22           | Change           | % Change     |
|---|-------------------|-------------------|------------------|--------------|
| Foundation Aid                                | 7,598,820         | 7,598,820         | -                | 0.0%         |
| Services Aid ( <i>see below</i> )             | 2,325,210         | 2,662,342         | 337,132          | 14.5%        |
| Building Aid                                  | 1,900,407         | 1,954,980         | 54,573           | 2.9%         |
| Reorganization Incentive Building Aid         | -                 | -                 | -                | -            |
| Reorganization Incentive Operating            | -                 | -                 | -                | -            |
| High Cost Public Excess Cost Aid              | 389,079           | 351,204           | (37,875)         | -9.7%        |
| Private Excess Cost Aid                       | -                 | -                 | -                | -            |
| Full-Day Kindergarten Conversion Aid          | -                 | -                 | -                | NA           |
| Universal Prekindergarten Aid                 | 164,736           | 164,736           | -                | 0.0%         |
| Pandemic Adjustment                           | (325,814)         | -                 | 325,814          | -100.0%      |
| STAR  | 1,210,234         | 1,176,351         | (33,883)         | -2.8%        |
| Local District Funding Adjustment             | -                 | (1,010,230)       | (1,010,230)      | NA           |
| <b>State Subtotal</b>                         | <b>13,262,672</b> | <b>12,898,203</b> | <b>(364,469)</b> | <b>-2.7%</b> |
| Federal CARES Act Restoration                 | 325,814           | -                 | (325,814)        | -100.0%      |
| Federal COVID-19 Supplemental                 | -                 | 1,010,230         | 1,010,230        | NA           |
| <b>Total Funding, with STAR &amp; Federal</b> | <b>13,588,486</b> | <b>13,908,433</b> | <b>319,947</b>   | <b>2.4%</b>  |



# Governor's Proposed Budget

**"Services Aid" — analysis of proposal to consolidate 11 formulas into a block grant and cut total funding from what districts are to receive under formulas in current law**

| Aid Category                          | 2020-21          | 2021-22 Current Law Formula Amounts | Year-to-Year Change | Yr-to-Yr % Change |
|---------------------------------------|------------------|-------------------------------------|---------------------|-------------------|
| Transportation Aid                    | 474,932          | 564,791                             | 89,859              | 18.9%             |
| BOCES Aid                             | 1,749,348        | 1,993,570                           | 244,222             | 14.0%             |
| Textbook Aid                          | 60,289           | 60,638                              | 349                 | 0.6%              |
| Software Aid                          | 15,789           | 15,789                              | -                   | 0.0%              |
| Library Materials Aid                 | 4,446            | 6,588                               | 2,142               | 48.2%             |
| Hardware and Technology Aid           | 20,406           | 20,966                              | 560                 | 2.7%              |
| Non-BOCES Special Services Aid        | -                | -                                   | -                   | NA                |
| Charter School Transition Aid         | -                | -                                   | -                   | NA                |
| High Tax Aid                          | -                | -                                   | -                   | NA                |
| Supplemental Public Excess Cost Aid   | -                | -                                   | -                   | NA                |
| Academic Enhancement Aid              | -                | -                                   | -                   | NA                |
| <b>Current Law Total</b>              | <b>2,325,210</b> | <b>2,662,342</b>                    | <b>337,132</b>      | <b>14.5%</b>      |
| <b>2021-22 Services Aid Reduction</b> | <b>-</b>         | <b>-</b>                            | <b>-</b>            | <b>NA</b>         |
| <b>Proposed Services Aid</b>          | <b>2,325,210</b> | <b>2,662,342</b>                    | <b>337,132</b>      | <b>14.5%</b>      |

|  |                                 |           |
|--|---------------------------------|-----------|
| <i>Impact of proposal compared to current formulas</i> | <b>2021-22 Current Law Aid</b>  | 2,662,342 |
|  | <b>Proposed 2021-22 Aid</b>     | 2,662,342 |
|  | <b>Change vs. Current Law</b>   | -         |
|  | <b>% Change vs. Current Law</b> | 0.0%      |

SOURCE: Compiled by NYSCOSS from NYSED School Aid data

# Preliminary Tax Cap Calculations

| <b>Elmira Heights Central School District</b>                            |                    |
|--|--------------------|
| <b>Tax Levy Limit Determination (Chapter 97 of the Laws of 2011)</b>     |                    |
| <b>2021-2022 Fiscal Year</b>   |                    |
| <b>Tax Levy Cap - Calculations and Totals</b>                            |                    |
| <b>Tax Levy Limit (Cap) Before Exclusions</b>                            |                    |
| Tax Levy Fiscal Year Ending (FYE) 06/30/2021                             | \$8,124,805        |
| Total Tax Cap Reserve Amount from FYE 06/30/2021                         | \$0                |
| Tax Base Growth Factor**   | 1.0014             |
| PILOTS receivable FYE 06/30/2021   | \$82,321           |
| Capital Tax Levy for FYE 06/30/2021                                      | 327,946            |
| Allowable levy growth factor***  | 1.0123             |
| PILOTS receivable FYE 06/30/2022   | \$81,873           |
| Available Carryover from FYE 06/30/2021                                  | \$0                |
| <b>Total Levy Limit Before Exclusions</b>                                | <b>\$7,905,736</b> |
| ** As determined by the NYS Office of Real Property Tax Services (ORPTS) |                    |
| *** As determined by the NYS Office of the State Comptroller             |                    |
|  |                    |

# Preliminary Tax Cap Calculations Cont'd

| <b>Exclusions</b>   |   |
|---|---|
| Tax levy necessary for expenditures resulting from tort orders/judgments over 5% FYE 06/30/2021 tax levy  | \$0   |
| Capital Tax Levy for FYE 06/30/2022   | \$360,884   |
| 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   |
| <b>Total Exclusions</b>   | <b>\$ 360,884</b>   |
| <b>Tax Levy Limit, Plus Exclusions</b>  | <b>\$ 8,266,620</b>   |
| <b>Tax Levy Limit, Plus Exclusions %</b>  | <b>1.75%</b>  |
| <b>Proposed Levy for FYE 06/30/2022</b>   | <b>\$8,266,620</b>  |
| <b>Difference Between Tax Levy Limit Plus Exclusions and Proposed Levy</b>  | <b>\$0</b>  |
| <b>Do you plan to override the cap in 2022?</b>   | <input type="radio"/> Yes <input checked="" type="radio"/> No |

# Sources of Revenue Reserves

The establishment and funding of reserves is an important consideration in the maintenance of a sound financial plan for any school district.

## Current Balances

|                                    |              |
|------------------------------------|--------------|
| Retirement Contributions Reserve   | \$ 1,186,881 |
| TRS Contribution Reserve           | \$ 250,185   |
| Unemployment                       | \$ 176,740   |
| Workers Compensation               | \$ 714,165   |
| Employee Benefit Accrued Liability | \$ 207,048   |
| Tax Certiorari                     | \$ 7,267     |
| Capital                            | \$ 1,328,296 |
| Repair Reserve                     | \$ 206,275   |

# Projected Revenues

| <b>Account</b>                                      | <b>2020-2021<br/>Adopted<br/>Revenue</b> | <b>2021-2022<br/>Proposed<br/>Revenue</b> | <b>Dollar<br/>Difference</b> | <b>Percent<br/>Difference</b> |
|---|--|---|------------------------------|-------------------------------|
| <b>Real Property Tax Items</b>                      | <b>8,222,036</b>                         | <b>8,368,493</b>                          | <b>146,457</b>               | <b>1.78%</b>                  |
| <b>Charges For Services</b>                         | <b>86,000</b>                            | <b>86,000</b>                             | <b>-</b>                     | <b>0.00%</b>                  |
| <b>Use of Money &amp; Property</b>                  | <b>209,000</b>                           | <b>210,400</b>                            | <b>1,400</b>                 | <b>0.67%</b>                  |
| <b>Reimbursements/Refunds</b>                       | <b>341,000</b>                           | <b>341,000</b>                            | <b>-</b>                     | <b>0.00%</b>                  |
| <b>State Aid</b>                                    | <b>12,599,234</b>                        | <b>12,754,714</b>                         | <b>155,480</b>               | <b>1.23%</b>                  |
| <b>Federal Aid</b>                                  | <b>50,000</b>                            | <b>50,000</b>                             | <b>-</b>                     | <b>0.00%</b>                  |
| <b>Appropriated Reserves<br/>&amp; Fund Balance</b> | <b>1,331,000</b>                         | <b>1,225,000</b>                          | <b>(106,000)</b>             | <b>-7.96%</b>                 |
| <b>Total</b>  | <b>22,838,270</b>                        | <b>23,035,607</b>                         | <b>197,337</b>               | <b>0.86%</b>                  |

# Projected Expenditures

| Account                       | 2020-2021<br>Adopted<br>Budget | 2021-2022<br>Proposed<br>Budget | Dollar<br>Difference | Percent<br>Difference |
|-------------------------------|--------------------------------|---------------------------------|----------------------|-----------------------|
| <b>General Support</b>        | 3,299,184                      | 3,423,590                       | 124,406              | 3.77%                 |
| <b>Instructional</b>          | 11,722,642                     | 11,956,985                      | 234,343              | 2.00%                 |
| <b>Transportation</b>         | 484,925                        | 514,501                         | 29,576               | 6.10%                 |
| <b>Employee<br/>Benefits</b>  | 4,981,427                      | 5,316,888                       | 335,461              | 6.73%                 |
| <b>Debt Service</b>           | 2,075,092                      | 2,106,666                       | 31,574               | 1.52%                 |
| <b>Interfund<br/>Transfer</b> | 275,000                        | 345,000                         | 70,000               | 25.45%                |
| <b>Total</b>                  | 22,838,270                     | 23,663,630                      | 825,360              | 3.61%                 |

# GST BOCES Initial Service Request

| Code | Description                  | 2020-21             | 2021-22             | \$ Change         | % Change     |
|------|------------------------------|---------------------|---------------------|-------------------|--------------|
|      |                              | Initial Request     | Initial Request     | Year to Year      | Year to Year |
| 1010 | Board of Education           | \$ 1,000            | 1,000               | \$ -              | 0.00%        |
| 1310 | Business Administration      | \$ 548,715          | 555,797             | \$ 7,082          | 1.27%        |
| 1680 | Computer Services            | \$ 695,163          | 752,042             | \$ 56,879         | 7.56%        |
| 1981 | BOCES Administration         | \$ 425,522          | 442,298             | \$ 16,776         | 3.79%        |
| 2020 | Supervision                  | \$ 3,587            | 3,510               | \$ (77)           | -2.19%       |
| 2060 | Research/Planning/Evaluation | \$ 6,330            | 6,593               | \$ 263            | 3.99%        |
| 2070 | In-Service                   | \$ 182,891          | 182,657             | \$ (234)          | -0.13%       |
| 2110 | Teaching - Regular           | \$ 308,140          | 369,820             | \$ 61,680         | 16.68%       |
| 2250 | Special Education            | \$ 2,565,157        | 2,822,539           | \$ 257,382        | 9.12%        |
| 2280 | Occupational Education       | \$ 737,660          | 716,063             | \$ (21,597)       | -3.02%       |
| 2330 | Teaching - Special           | \$ 137,542          | 135,174             | \$ (2,368)        | -1.75%       |
| 5510 | Transportation               | \$ 1,300            | \$ 1,518            | \$ 218            | 14.36%       |
|      | <b>TOTAL BOCES BUDGETED</b>  | <b>\$ 5,613,007</b> | <b>\$ 5,989,011</b> | <b>\$ 376,004</b> | <b>6.70%</b> |

# Projected Expenditures to Revenue Gap

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|                            |              |
|----------------------------|--------------|
| Proposed Budget Projection | \$23,663,630 |
|----------------------------|--------------|

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|                    |  |
|--------------------|--|
| Projected Revenues |  |
|--------------------|--|

*Based on 1.75% Tax Cap*

|              |
|--------------|
| \$23,035,607 |
|--------------|

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|                    |  |
|--------------------|--|
| <b>Current Gap</b> |  |
|--------------------|--|

|                  |
|------------------|
| <b>\$628,023</b> |
|------------------|



# QUESTIONS





# Next Steps