

**Board of Education  
Regular Meeting**

**Minutes April 14, 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 7:00 p.m. followed by the pledge of allegiance.

**MEMBERS PRESENT** Lisa Benedict, Harry Blish, Christopher Callas, John Cole, Michael Lepak, Joseph Sullivan, Andrew Willard

**MEMBERS ABSENT**

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

**APPROVAL OF AGENDA/MINUTES**

**Agenda:**

A motion was made by Andrew Willard, seconded by John Cole, and carried 7-0 to approve the agenda **with addition K-2 and adding discussion item N-2 "Reopening guidance from NYS"** of the April 14, 2021 Board of Education Regular Meeting.

**Minutes:**

A motion was made by Christopher Callas, seconded by Michael Lepak and carried 7-0 to approve the minutes of the following meetings: March 31, 2021 Board of Education Regular Meeting

**Order of Business:**

A motion was made by Lisa Benedict, seconded by John Cole and carried 7-0 to suspend the regular order of business to accommodate guests, special discussion topics and presentations in an order of business as deemed appropriate.

**COMMENTS FROM THE PUBLIC AND STAFF**

Michael Gill - Superintendent ♦ NYS issued guidance on reopening, speak to that in discussion ♦ Planning for reopening is taking up a lot of time ♦ Still hoping to have graduation and prom this year

Principal Report – Megan Zoerb, Director of Student Services ♦ Haven't been here long, but jumping right in

Martha Clark – Business Manager ♦ Excited to get budget numbers nailed down.

**PERSONNEL**

A motion was made by Andrew Willard, seconded by Joseph Sullivan, and carried 7-0 to approve the consent personnel item(s) F-1a through F-2f. 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 Update to Prior Appointment**

a. Tina Todzia – Licensed Practical Nurse

Effective: April 26, 2021

Probationary Period: April 26, 2021 through April 25, 2022/Civil Service Regulations

The Board approved the above corrective action from the March 24, 2021 meeting to update the effective date and probationary periods for the appointment due to unforeseen delay in release from current employer:

**F-2 Appointments**

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

- |    |                                     |             |
|----|-------------------------------------|-------------|
| a. | Sexual Harassment Complaint Officer | Megan Zoerb |
| b. | 504 Teams                           | Megan Zoerb |
| c. | Committee on Special Education      | Megan Zoerb |
| d. | Committee on Pre-School Education   | Megan Zoerb |
| e. | Section 504/ADA Compliance Officer  | Megan Zoerb |
| f. | Data Protection Officer             | Megan Zoerb |

## **FINANCIAL**

### **G-1 Reports – acknowledged**

A motion was made by John Cole, seconded by Joseph Sullivan, and carried 7-0 to acknowledge the following consent financial reports:

- a. Budget Status Report as of April 7, 2021
- b. Revenue Status Report as of April 7, 2021
- c. Budget Transfer Report as of April 7, 2021
- d. Treasurer's Report for February 2021
- e. Claims Auditor Report for February 2021
- f. Extra Classroom Report for February 2021

## **FACILITIES**

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

Abatement started over spring break at TAE main doors. Major renovation will begin in May.

### **H-2 Capital Project 2021**

Meetings held over spring break to establish a more complete scope, seem to be ahead of schedule. More detailed scope to be presented soon.

## **OLD BUSINESS**

### **I-1 Litigation against NY44 Health Benefits Plan Trust update**

The Superintendent informed the Board that three other districts are wavering their decision to stay and pursue further appeals. The Districts have not won any decisions the Court has made to date and to continue on would cost more money. After much discussion, the Board decided to withdraw from the litigation against NY44.

## **CONSENT**

A motion was made by Michael Lepak, seconded by Andrew Willard, and carried 7-0 to approve the following consent agenda item K-1 through K-2

### **K-1 2021-22 School Calendar - approved**

The Board approved the 2021-2022 School Calendar.

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

The Board approved the student placement determinations from the March 31, 2021 CPSE meeting(s) and the funds to support such recommendations.

## **AWARDS/HONORS/ACHIEVEMENT**

No items

## **COMMUNICATIONS**

No items

## **DISCUSSION (out of order)**

### **N-2 Reopening guidance from NYS**

The Superintendent discussed reopening guidelines from NYS and the change from 6ft to 3ft for social distancing, all other Covid protocols will stay in place. Cohen Elementary school is anticipating to reopen on Wednesday, April 21. The Elementary Principal, Andy Lutz, discussed the many areas of that task that were addressed: "Tweaking" the Master Schedule to provide a better way for more support—teachers prep time will be at the end of the day with student dismissal at 2:15pm; Spending more money on desks (a lot of tables in younger grades)—still need 6ft when eating, some classrooms will have students in the hallway (supervised) during lunches; Transportation routes should be finalized tomorrow, and communication has gone out to parents/guardians and crossing guards (village). However, secondary levels at Cohen Middle School and Edison High School are labeled High Risk by CDC county maps and may not be able to open due to specific data interpretation and lack of cohorting. If the district could use local DOH data instead, the secondary levels could possibly reopen safely. There was a brief discussion and the Board would like more information and clarity on the local data and approval from the local DOH and school attorneys, before making a determination.

**N-1 Budget 2021-2022 Update**

Business Manager presented three possible budget scenarios to the Board for consideration - tax cap at 1.75%, 1.0% and 0%. Discussion ensued when learning the neighboring districts are proposing 0%. The Board would like to see two of options presented at the next meeting in more detail and will move to make a final budget determination at the 4/21 meeting. The District clerk should prepare either budget proposal resolution for the Board to add next week.

**NEXT MEETING**

Wednesday	April	21, 2021	Regular Board Meeting & BOCES Administrative Budget Vote	7:00pm	Community Rm
Wednesday	May	5, 2021	Regular Board Meeting & Public Budget Hearing	7:00pm	Community Rm
Tuesday	May	18, 2021	Budget VOTE & BOE Elections	7:00am	TAE Gym

**ADJOURNMENT** – At 8:38pm a motion was made by Michael Lepak, seconded by John Cole and carried 7-0 to adjourn the meeting.

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Clerk

Overview & Assumptions  
April 14, 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		
○ EHSSA 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:</b> Estimated rate increase to 9.80%	.27%	\$ 6,461
• <b>ERS:</b> Estimated rates by Tier of 9.7% to 16.2%	none	\$ 4,321
• <b>GST BOCES – Initial Service Request</b>	6.70%	\$376,004

# Instructional Programs

- Maintain current level of programming?
  - Original plan includes 2 Secondary Positions restored.
    - 1 position a teacher left (filled w/ .4).
    - 1 position not filled in 20-21 (Spanish).
- Professional development and curriculum work included





# Transportation

- Continue Bus Replacement Cycle:
  - 1 - 65 Passenger Bus
  - 1- Wheel Chair Accessible Bus
- Upgrade of mobile radio system - Due to changes from FCC - must move from analog to digital system.



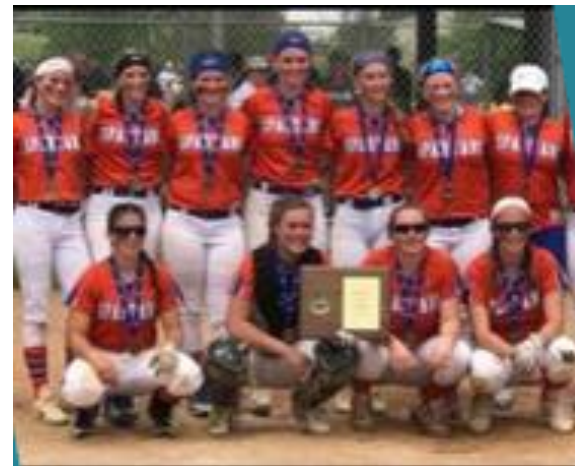
# Maintenance

- Upgrade of mobile radio system - Due to changes from FCC must move from analog to digital system
- Day Automation Service Contract : HVAC Controls
- Lease Payment for Tractor



# 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
    - Exterior Door Replacement
    - Gym Ceiling
    - Technology Upgrades
    - Security Improvements
  - Sound & Technology improvements & replacements in select spaces
  - Windows



# Expenditure Impact of Proposed Budget

- 20-21 Adopted Budget \$22,838,270
- 21-22 Preliminary Proposed Budget (1.75%) \$23,865,200
- 21-22 Projected Expenditure Increase \$ 1,026,930
  - Reflects a 4.49% increase

# Sources of Revenue: State Aid

## FOUNDATION AID

Phase-In : Percentage of Amount of underfunded  
Per-Pupil:Enrollment based for low & average need Districts  
Catch-Up : Minimum of 60% of formula amount  
All Districts fully funded over three years

Total Foundation Aid	\$10,961,198.00
20-21 Foundation Aid Base	<u>\$7,598,820.00</u>
Under Funded	3,362,378.00
Phase-In Factor	<u>0.2625</u>
Increase in Foundation Aid	\$882,624.00

Total Foundation Aid	\$10,961,198.00
21-22 Foundation Aid Payable	<u>\$8,481,444.00</u>
	\$2,479,754.00
Fully Fund Foundation Aid	0.50
Increase for 22-23	\$1,239,877.00
Increase for 23-24	\$1,239,877.00

# State Budget Updates:

- **No Early Retirement Incentives:**
  - Gone... but not completely (NYC Deal).
- **No Consolidation of Expense-Based Service Aids.**
- **No Local District Funding Adjustment (tie btw. State Aid & STAR).**
- **No Elimination of Prior Year Claim Queue.**
- **Expands upon proposal to permit Transportation Aid on related expenses.**
  - March 16, 2020 – May 7, 2020.

# State Budget Updates:

- **CARES Act I: Use as originally intended.**
- **CRRSA (CARES Act II): \$1,010,230.00**
  - Similar Funding to Original CARES Act
- **ARPA (CARES Act III): \$2,902,979.00**
  - Focused on educational Learning losses and compensational academic activities.
    - Summer/After School support programming
    - Professional Development
    - Social Emotional Learning
  - Purchasing of technology
  - Also- cleaning & sanitation expenses

# 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	



# Tax Cap Calculations Cont'd *(Original presentation)*

<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 casued 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

Column1	Column2	Column3	Column4	Column5	Column6	Column7	Column8	Column9	Column10	Column11	Column12	Column13	Column14	Column15
Tax Levy		20-21		21-22	Increase	22-23	Increase	23-24	Increase	24-25	Increase	25-26	Increase	Total
Increase 21-22	1.75%	8,124,805		8,266,989	142,184	8,432,329	165,340	8,600,975	168,647	8,772,995	172,020	8,948,455	175,460	<b>823,650</b>
Increase Subsequent Years	2.00%													
Tax Levy		20-21		21-22	Increase	22-23	Increase	23-24	Increase	24-25	Increase	25-26	Increase	<b>Total</b>
Increase 21-22	1.00%	8,124,805		8,206,053	81,248	8,370,174	164,121	8,537,578	167,403	8,708,329	170,752	8,882,496	174,167	<b>757,691</b>
Increase Subsequent Years	2.00%													
Tax Levy		20-21		21-22	Increase	22-23	Increase	23-24	Increase	24-25	Increase	25-26	Increase	<b>Total</b>
Increase 21-22	0.75%	8,124,805		8,185,741	60,936	8,349,456	163,715	8,516,445	166,989	8,686,774	170,329	8,860,509	173,735	<b>735,704</b>
Increase Subsequent Years	2.00%													
Tax Levy		20-21		21-22	Increase	22-23	Increase	23-24	Increase	24-25	Increase	25-26	Increase	<b>Total</b>
Increase 21-22	0.00%	8,124,805		8,124,805	-	8,287,301	162,496	8,453,047	165,746	8,622,108	169,061	8,794,550	172,442	<b>669,745</b>
Increase Subsequent Years	2.00%													

	<b>0%</b>	<b>0.75%</b>	<b>1.00%</b>
For 21-22:	823,650	823,650	823,650
Amount of revenue not	<u>669,745</u>	<u>735,704</u>	<u>757,691</u>
recognized over 5 years	<b>153,905</b>	<b>87,946</b>	<b>65,959</b>

# Tax Levy Comparison

# Budget *Bottom Line* Options:

## 1.75%

- REV: 23,913,300.00
- EXP: 23,865,200.00
- Diff: 48,100.00(+)

Can:

- ❖ Reduce Appropriated Fund Balance to 751,900.00

## 1.0%

- REV: 23,852,733.00
- EXP: 23,865,200.00
- Diff: 12,467.00(-)

Must:

- ❖ Not replace 1 Open Aide Position

## 0%

- REV: 23,771,485.00
- EXP: 23,865,200.00
- Diff: 93,715.00(-)

Must:

- ❖ Remove 1 Secondary Position (1.0)

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

** Maximum STAR increase per law is 2% over prior year.	2020-21 Actual	2021-22 Proposed with Tax Cap of 1.75%
Property Value \$100,000		
Tax rate per \$1000 of assessed value	\$23.16	\$23.57
Average School Tax Bill	\$2,316	\$2,357
Annual \$ tax increase (before STAR)		\$41
Monthly \$ tax increase (before STAR)		\$3.42
Basic STAR Savings	\$659	???*
Average tax due after STAR	\$1,657	Currently not available from NYS
Annual \$ tax increase (after STAR)	\$44	
Monthly \$ tax increase (after STAR)	\$3.67	

- This chart estimates the possible 2021-2022 tax increase on a property with a \$100,000 value with a 1.75% tax levy increase. *Will be updated as needed (if tax levy # changes).*
- THIS CHART DOES NOT TAKE INTO ACCOUNT ANY CHANGES IN YOUR TOWN EQUALIZATION RATES AND ASSESSMENTS

# 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

# Sources of Revenue Reserves

## Historical Impact on Revenues

2012-13	\$ 6,997,715
2013-14	\$ 7,375,592
2014-15	\$ 7,440,666
2015-16	\$ 7,433,594
2016-17	\$ 7,446,383
2017-18	\$ 7,631,798
2018-19	\$ 7,811,997
2019-20	\$ 7,969,265
2020-21	\$ 8,124,805

**Range 0% \$8,124,805 to Projected Tax Cap 1.75% = \$8,266,620**

# 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>

# Budget *Bottom Line* Options:

## 1.75%

- REV: 23,913,300.00
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- Diff: 48,100.00(+)

Can:

- ❖ Reduce Appropriated Fund Balance to 751,900.00

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Must:

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## 0%

- REV: 23,771,485.00
- EXP: 23,865,200.00
- Diff: 93,715.00(-)

Must:

- ❖ Remove 1 Secondary Position (1.0)
  - ❖ *Not Currently occupied.*



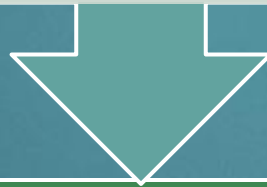
# What is at stake?

**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

Adopt a contingent budget



If the resubmitted or revised budget is defeated the BOE must adopt a contingent budget consisting of "teachers" salaries & ordinary contingent expenses, subject to a cap on the administrative portion of the budget, **with no increase in tax levy over the prior year.**

**The Gap increases to \$769,838**

# QUESTIONS



# Board of Education Election

- Two expiring term board seats
  - One Five Year Term Seat
  - One Unexpired Term Seat
  - Election at Large
- Petitions are available in the District Office
  - Due to District Office by Monday April 19, 2021

# Budget Vote

- Tuesday May 18, 2021
- 7:00 am – 8:00pm
- TAE Gymnasium





# Next Steps



Revenue Account	Description	Levy 1.75%	Levy 1.00%	Levy 0.75%	Levy 0%
1001.000	Real Property Taxes	7,090,269	7,029,702	7,009,390	6,948,454
1081.000	Other Pmts in Lieu of Tax	81,873	81,873	81,873	81,873
1085.000	STAR Reimbursement	1,176,351	1,176,351	1,176,351	1,176,351
1090.000	Int. & Penal. on Real Prop. Tax	20,000	20,000	20,000	20,000
1311.000	Other Day School Tuition (Indv	75,000	75,000	75,000	75,000
1410.000	Admissions (from Individuals)	6,000	6,000	6,000	6,000
1410.001	Admissions (from Play)	5,000	5,000	5,000	5,000
2235.000	Svs Prov. BOCES-Oth Transport	70,400	70,400	70,400	70,400
2401.000	Interest and Earnings	10,000	10,000	10,000	10,000
2413.000	Rental of Real Property, BOCES	130,000	130,000	130,000	130,000
2701.000	Refund Prior Years BOCES	325,000	325,000	325,000	325,000
2703.000	Ref PY Exp-Other-Not Tran	16,000	16,000	16,000	16,000
3100.000	State Aid Excess Cost Medicaid	1,500,160	1,500,160	1,500,160	1,500,160
3101.000	Basic Formula Aid-Gen Aids (Ex	9,748,153	9,748,153	9,748,153	9,748,153
3103.000	BOCES Aid (Sect 3609a Ed Law)	1,785,040	1,785,040	1,785,040	1,785,040
3104.000	Tuit for Students w/Disabilit.	500,000	500,000	500,000	500,000
3260.000	Textbook Aid (Incl Txtbk/Lott)	57,726	57,726	57,726	57,726
3261.000	State Aid Computer Software	15,055	15,055	15,055	15,055
3262.001	Computer Hardware Aid	19,992	19,992	19,992	19,992
3263.000	Library A/V Loan Program Aid	6,281	6,281	6,281	6,281
4601.000	Federal Medicaid Assista	50,000	50,000	50,000	50,000
5997.000	Appropriated Reserves	425,000	425,000	425,000	425,000
5999.000	Appropriated Fund Balance	751,900	800,000	800,000	800,000
Total GENERAL FUND		23,865,200	23,852,733	23,832,421	23,771,485