

**Board of Education
Regular Meeting**

Minutes April 21, 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 7:01 p.m. followed by the pledge of allegiance.

MEMBERS PRESENT Lisa Benedict (7:08), Harry Blish, Christopher Callas, John Cole, Michael Lepak, Joseph Sullivan, Andrew Willard

MEMBERS ABSENT

OTHERS PRESENT Michael Gill, Martha Clark, Brandon Foley, Megan Zoerb, Julie Lederman, Erin Furstoss

APPROVAL OF AGENDA/MINUTES

Agenda:

A motion was made by Andrew Willard, seconded by Christopher Callas, and carried 6-0 to approve the agenda **with addition** of the April 21, 2021 Board of Education Regular Meeting.

Minutes:

A motion was made by Michael Lepak, seconded by John Cole and carried 6-0 to approve the minutes of the following meetings:
April 14, 2021 Board of Education Regular Meeting

Order of Business:

A motion was made by Joseph Sullivan, seconded by Michael Lepak and carried 6-0 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 ♦ Big Thank You to the Superintendents' Advisory Council for purchasing The Leaf Detective by Heather Lang from Tanglewood Partners Program to gift to the district's libraries. ♦ Today was the first "reopening" day for the Elementary School to a shorter "full day". There were some logistical obstacles with traffic at Cohen and lunch deliveries, but all went well ♦ See more under discussion topics: N-2, N-3

Principal Report – Brandon Foley/Middle School ♦ State testing for ELA yesterday and today, setting up for remote students to come in on Wednesday ♦ Shout out to Todd and the facilities department, they have done tremendous work preparing for "reopening". ♦ "Earth Day STEM Challenge" slideshow that was done with students of Sherry Moore and Jen Thomas – projects involved neighborhood cleanup, creating a garden, rain barrel and other environment friendly tasks. ♦ Bringing back students with IEPs to 4 days a week starting Monday, April 26.

Martha Clark – Business Manager ♦ Reserving comments for discussion topics.

PERSONNEL

A motion was made by John Cole, seconded by Andrew Willard, and carried 7-0 to approve consent personnel item(s) F-1a through F-2a. 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 Appointments – approved

a. Poll Workers

The Board approved the following the following as Poll Workers for the May 18, 2021 Annual Meeting/Budget Vote from 7am-8pm

Chairman: R. Todd VanHouten

Chief Inspector: Kris Manns

Inspectors and Clerks:

Lisa Cobb	Becky Arthur	Maria Turic	Peggy Ridosh	Barb Day	Mary Moore
Connie Gleason	Deb Sherman	Bonnie Perry	Beverly Spencer	Terry Day	Liz Warren
Connie Warren	Kate Shilling	Gail Legge	Mike Bennett	Tammy Farley	

b. Coaches

The Board approved the following coaching appointments for the 2020-2021 school year, pending all certification requirements:

Sport	Coach	Stipend
Varsity Baseball	Mike Bennett	\$ 3,357.60
JV Baseball	Eugene Barber	\$ 2,558.31
Varsity Softball	Liz Warren	\$ 2,966.00
JV Softball	Patrick Moffe	\$ 2,521.21
Varsity Tennis	Joe Condame	\$ 2,656.35
Varsity Boys Track	Shane Devlin	\$ 2,850.16
Varsity Boys Track Asst.	Shawn Nugent	\$ 1,855.18
Varsity Girls Track	Lenny Smith	\$ 2,622.02
Varsity Girls Track Asst.	Betsy Hauptman	\$ 1,828.50
Modified Track	Scott Becker	\$ 1,494.87
Modified Tennis	Mike Cady	\$ 1,156.35

F-2 Change of Position/Resignation

a. Lenny Smith – Varsity Golf Coach

The Board acknowledged that due to lack of participation, there will not be a Varsity Golf team and Lenny Smith has resigned as coach of Varsity Golf pending appointment as Varsity Girls' Track and Field Head Coach above.

FINANCIAL

G-1 Revised Management Letter Response & Corrective Action Plan- Financial Statements 2019-20

A motion was made by Andrew Willard, seconded by Joseph Sullivan, and carried 7-0 to accept the revised Corrective Action Plan for the management letter dated October 7, 2020 concerning the basic financial statement for the year ended June 30, 2020

FACILITIES

H-1 2021 Capital Outlay/Annual Project Update

Plans to remove the Spartan stained-glass window originally created by Pat Saxe (former TAE art teacher) in the mid '90s from the main entrance at TAE next week. This will be carefully stored in the District Office until its ready to be reinstalled.

H-2 Capital Project 2021

Nothing new since last week, next meeting is this Friday.

NEW BUSINESS

J-1 BOCES Administrative Budget - approved

A motion was made by Lisa Benedict, seconded by Michael Lepak and carried 7-0 to approve the following resolution:
BE IT RESOLVED that the Elmira Heights Central School District Board of Education approve the 2021-2022 Schuyler-Steuben-Chemung-Tioga-Allegany BOCES Board of Cooperative Educational Services Administrative Budget in the amount of \$8,655,512.

J-2 BOCES Election of Board Members - approved

A motion was made by Joseph Sullivan, seconded by Andrew Willard and carried 7-0 to approve the following resolution:
BE IT RESOLVED that the Elmira Heights Central School District Board of Education cast one ballot for each of the following candidates for membership on the Schuyler-Steuben-Chemung-Tioga-Allegany BOCES Board of Cooperative Educational Services:

Kathleen Hagenbuch (Campbell-Savona) Alice Learn (Odessa-Montour)

J-3 Final Request for Services - approved

A motion was made by Lisa Benedict, seconded by Christopher Callas and carried 7-0 to approve the 2021-2022 Final Request for BOCES Services.

J-4 SEQRA

A motion was made by Joseph Sullivan, seconded by Michael Lepak and carried 7-0 to approve following resolution designating the Elmira Heights Central School District as lead agency and determining that the Capital Outlay Project & Annual Project is a Type II action and not subject to SEQRA:

Resolution

WHEREAS, the Elmira Heights Central School District has agreed to undertake a Capital Outlay Project and Annual Project at Thomas A Edison High School and

WHEREAS, prior to commencement of any action on the project, the District must comply with the New York State Department of Environmental Conservation Environmental Quality Review Act, and

WHEREAS, The School District Architect has recommended that the Board determine that the project is a Type II action within the meaning of the New York State Environmental Quality Review Act and its enabling regulations because the scope of the work is maintenance, repair or replacement to existing structures which fall within the definition of a Type II action requiring no further action or review under the SEQR process.

NOW, THEREFORE, BE IT RESOLVED by the Elmira Heights Central School District Board of Education that:

- 1) Elmira Heights Central School District shall act as Lead Agency in the SEQR process.
- 2) That the scope of the work is maintenance, repair or replacement to existing structures which fall within the definition of a Type II action requiring no further action or review under the SEQR process.

J-5 EHESSA – Memorandum of Agreement – Bus Driver Pay Adjustment

A motion was made by Christopher Callas, seconded by Andrew Willard, and carried 7-0 to approve the memorandum of agreement between the Superintendent of Schools of the Elmira Heights Central School District and the Elmira Heights Educational Support Staff Association to adjust pay schedule for bus driver position for the 2021-22 school year.

J-6 EHESSA – Memorandum of Agreement – Health Insurance Plan Adjustment

A motion was made by John Cole, seconded by Joseph Sullivan, and carried 7-0 to approve the memorandum of agreement between the Superintendent of Schools of the Elmira Heights Central School District and the Elmira Heights Educational Support Staff Association to add the optional Excellus Blue Cross Signature Deductible 3 Plan with HRA account and provide incentive to enroll commencing July 1, 2021.

J-7 Budget Resolution – see Discussion (below), added after Final Budget Development discussion

CONSENT

A motion was made by Christopher Callas, seconded by Lisa Benedict, and carried 7-0 to approve the following consent agenda items K-1 through K-2:

K-1 Chemung County – PreK contract – approved

The Board of Education approved the contract with Chemung County for PreK evaluation services.

K-2 Broker of Record – Perry and Carroll – approved

The Board of Education approved the appointment of Perry and Carroll as our sole insurance representative with respect to the administration of the Flexible Spending and Health Reimbursement Accounts effective July 1, 2021.

AWARDS/HONORS/ACHIEVEMENT

COMMUNICATIONS

DISCUSSION

N-1 Reserve Plan 2020-2021

Martha Clark, Business Manager presented the Reserve Plan with explanations. The funds, the balances, their purpose, establishment, and funding were reviewed. This Plan will be presented at the next meeting for approval.

N-2 Update Reopening Plan Status

Elementary is cohorted which met the NYS guidelines to reopen to full days starting today. Mr. Gill showed some slides reviewing the local data from the CDC and other resources. The district has plans in place to move forward at the secondary level when it is safe to do so.

N-3 Final Budget Development 2020-21

Presentation Mr. Gill and Ms. Clark presented two budget options as discussed at the previous meeting, with 0% increase or 0.75% increase. Ms. Clark explained the differences and discussion ensued by the Board.

Board President, Harry Blish added a New Business item J-7 to the agenda to approve the Budget Proposition as follows:

J-7 Budget Resolution – approved

A motion was made by Christopher Callas, seconded by John Cole and carried 7-0 to approve the following budget resolution and corresponding Property Tax Report Card:

Proposition Number 1 – (Budget)

Shall the following proposition be adopted, to wit:

BE IT RESOLVED, that the proposed budget of \$23,771,485 of the Elmira Heights Central School District for 2021-2022 be approved in accordance with Section 2022 of the Education Law and that the balance of said budget after applying available public moneys thereto be raised by a tax upon the taxable property of said District.

Adoption of this budget requires a tax levy increase of 0.00% which does not exceed the statutory limit of 1.75% for this school fiscal year and therefore does not exceed the state tax cap and must be approved by a simple majority, more than fifty percent of the qualified voters present and voting.

NEXT MEETING

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
Wednesday	May 19, 2021	Regular Board Meeting (if needed)	7:00pm	Community Rm

ADJOURNMENT – At 8:47pm a motion was made by Michael Lepak, seconded by Joseph Sullivan and carried 7-0 to adjourn the meeting.

Clerk

Earth Day STEM Challenge

	Can be done at home or in school, without help
	This project is done at home, (possibly at school), & may need a <i>little</i> help from family
	This project is done at home & will need extra help from family



Make a Rain Barrel

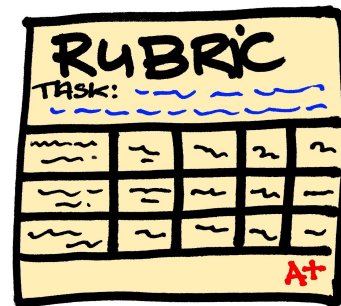
Make & install a system for collecting rainwater runoff from your home. Great for collecting water for gardens & plants, or washing cars & patio furniture. For directions, use one of the videos below or research a different method. You will need an adult's help with power tools.



Directions, information,
& inspiration



Write-Up



Rubric

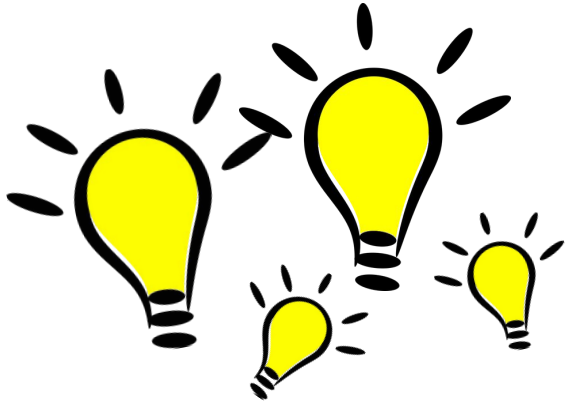
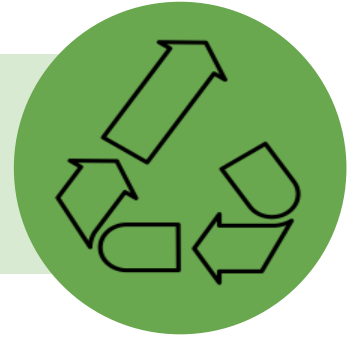


Upcycling Plastic Bottles & Bags

Time to get creative! There are so many **craft ideas that reuse plastic bags & bottles** we couldn't possibly show you them all.

Try one of the crafts in the links below or research your own!

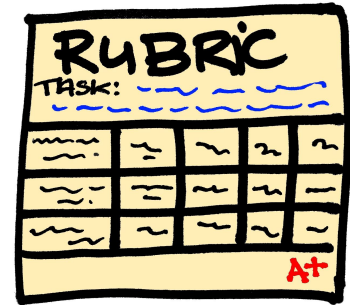
Get an adult's help if you need to use an iron, hot glue gun, or utility knives.



Directions, information,
& inspiration



Write-Up



Rubric



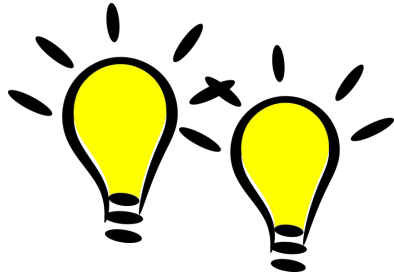
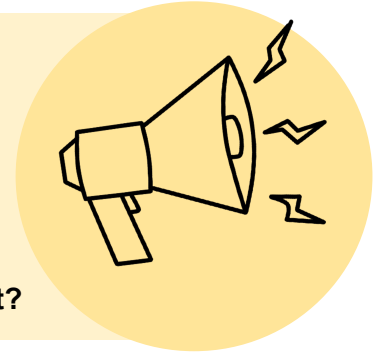
Create an Earth Day Public Service Announcement

Make a poster, brochure, or video to teach people about **Earth Day**.

You may use Publisher, Word/ doc, PowerPoint, video, or paper and markers.

Be sure to mention the following:

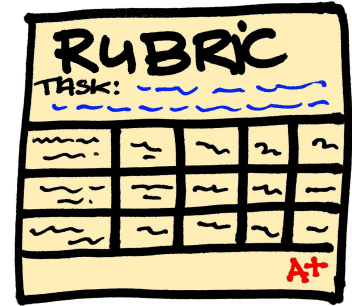
- What is Earth Day?
- When did it start?
- Why is Earth Day important?
- What are some actions people can take to have a positive effect on the Earth's environment?



Information,
& inspiration



Write-Up



Rubric



Organize a Neighborhood Garbage Cleanup

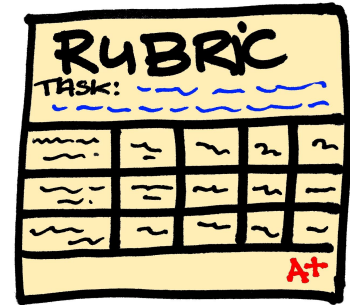
Gather your family and friends to help **tidy up your neighborhood & collect garbage that has blown around all winter.** Follow the directions below to help you organize your event.



Directions, information,
& inspiration



Write-Up

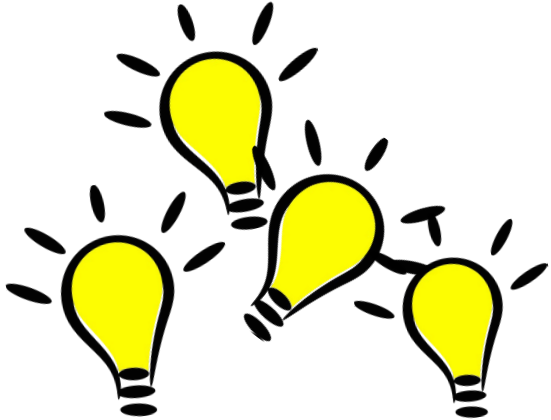


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Plant Something

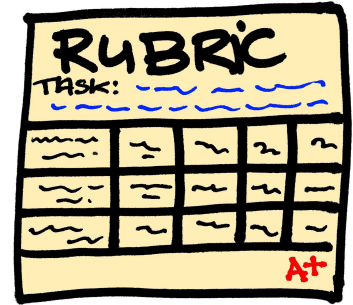
Let your green thumb show! Talk with your family about making plans to **plant a garden, tree, or flowers**. You can draw your plans and get the ground ready. It's a good time to plant trees, but a little early for gardens but seeds and container gardens can be started indoors.



Directions, information,
& inspiration



Write-Up



Rubric



Make a No-Waste Lunch Kit

Lunchtime waste: paper lunch bags, wrappers, plastic bags, straws, & sporks. Yuck!
Make a lunch kit that is completely reusable where NO items are thrown away.

Use the link below for directions for sewing reusable sandwich & snack bags.

Don't sew? Use special fabric glue instead. Or, you can research your own ideas.

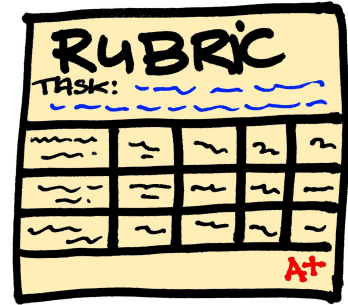
Remember, the goal is to have no items that are thrown away & EVERYTHING in your lunch kit (except the food, of course!) can be reused.



Directions, information,
& inspiration



Write-Up



Rubric

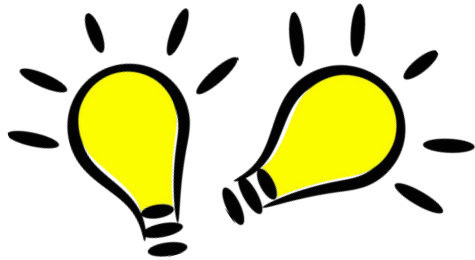


Write & Illustrate an Earth Day Children's Book

Write & illustrate a children's picture book about Earth Day. You can use a program like Word, Publisher, or PowerPoint or write and illustrate it on drawing paper.

Your illustrations can be drawn or your original photos. Keep in mind that you are making this for elementary-aged students. Be sure to include the following information:

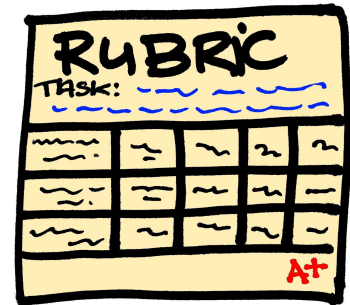
- **What is Earth Day?**
- **When did it start?**
- **Why is Earth Day important?**
- **What can young kids do to have a positive effect on the Earth's environment?**



**Information, &
inspiration**



Write-Up

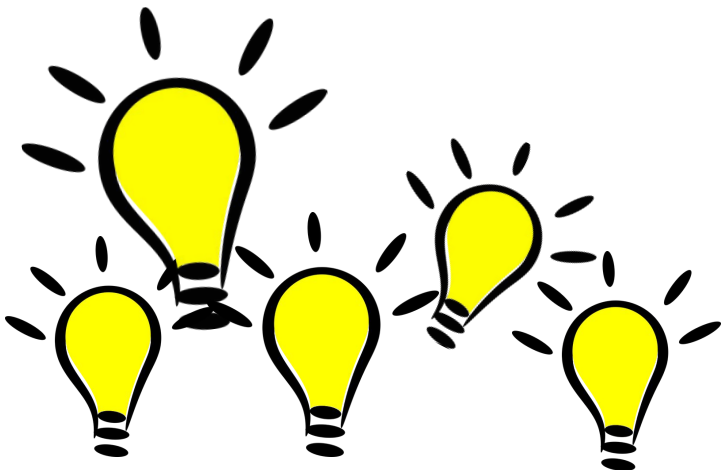


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Build a Model Aquifer

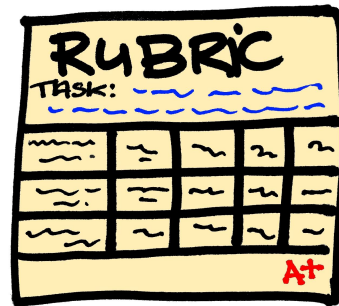
An aquifer is large body of water underground. It supplies water to homes, farms, & businesses. People can have an impact on the quality of our aquifers. Chemicals on the ground can make their way into the aquifer and overusing water can deplete water supplies. **Use the links below to build a model that shows how an aquifer works. NOTE: Building this at home is best. If you'd rather build this in school, you must bring in all the materials that you need for your model.**



Directions, information,
& inspiration



Write-Up



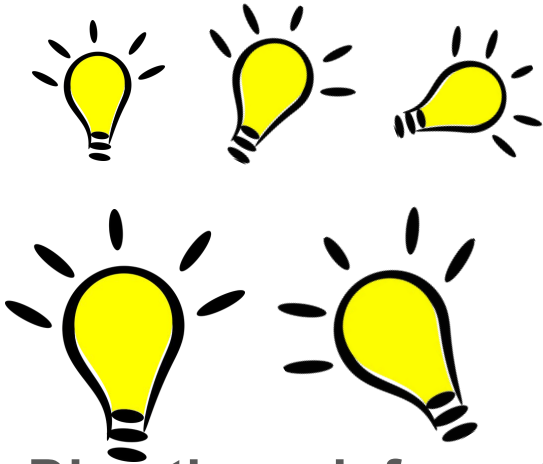
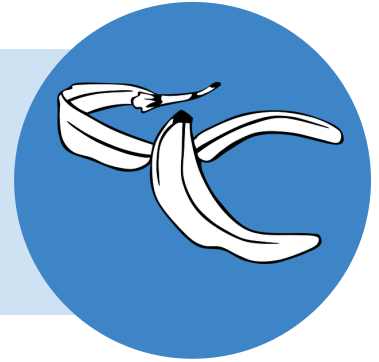
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Make a Compost Bin

Compost is a good way to way to recycle organic waste plus it is excellent food for your soil. Read more about the benefits of composting in the links below. **Choose a type of composter to build**; there are two examples below or research your own!

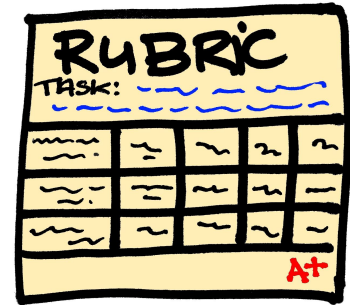
NOTE: you may need an adult's help if the project uses power tools.



Directions, information,
& inspiration



Write-Up



Rubric



Student Choice

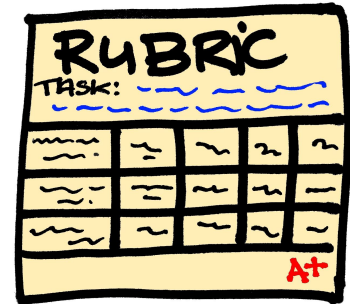
Have your own idea of how to help the environment? We would love to hear it!
If approved, you will be responsible for your own research, directions, & materials.



**Directions, information,
& inspiration supplied
by you!**



Write-Up



Rubric



Student Work

Earth Day STEM Project

Learning Objective: *I can create a product, (model, book, video), that shows and explains how human activity can affect the Earth's environment in a positive way.*

For this project students were offered several options for an Earth Day STEM project. Some opted to organize a neighborhood clean up, or made kitchen composters from recycled bottles. Others made a no-waste lunch kit, many others planted seeds and trees.

We are very proud of their work. They did an excellent job of working independently, problem solving, and managing their time during the course of this project. More students are submitting their work later this week and we can't wait to see them all.

Neighborhood Clean Up



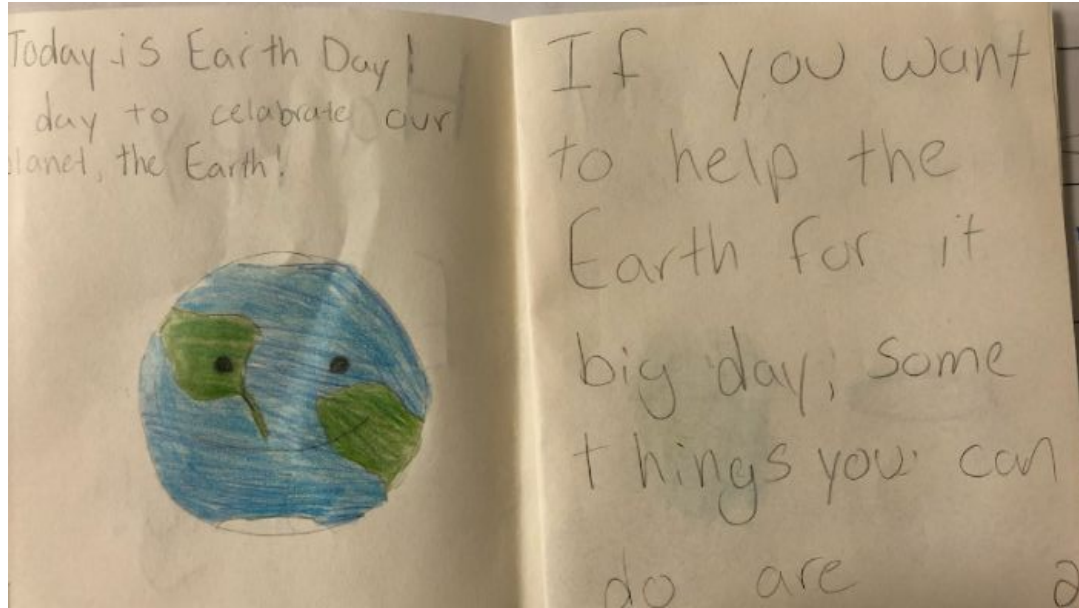
Braedon Jochem



Tyler Clark



Write & Illustrate an Earth Day Children's Book



Ada Doran

Plant Something



Cayleigh Cowan



Connor McNeely

Sabou Diakite

Make a Rain Barrel



Samuel Ott



Darryl Clark



First, the rainwater goes in the gutter and down the trough. Then the water gets filtered off leaves, rocks or anything that gets in the gutter and goes down the trough. Lastly the water gets stored in the garbage can. Then we get the water and clean it of any bacteria.

Overview & Assumptions
April 28, 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

• Contractual Salaries	3.20%	\$384,209
EHTA Contract under negotiations		
○ EHESSA Support Staff & Administration Contracts in place		
• Health Insurance	7.00%	\$360,550
• Excellus Renewal at 7%.		
• <i>Will offer dual plan with a high deductible option.</i>		
• UHC Medicare Advantage to remain		
• TRS: Estimated rate increase to 9.80%	.27%	\$ 6,461
• ERS: Estimated rates by Tier of 9.7% to 16.2%	none	\$ 4,321
• GST BOCES – Initial Service Request	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

0.75%

20-21 Adopted Budget **\$22,838,270**

21-22 Preliminary Proposed Budget
(0.75%) \$23,832,421

21-22 Projected Expenditure
Increase **\$994,151**

- *Reflects a 4.3% increase*

0%

20-21 Adopted Budget **\$22,838,270**

21-22 Preliminary Proposed Budget
(0%) \$23,771,485

21-22 Projected Expenditure
Increase **\$933,215**

- *Reflects a 4.0% increase*

Expenditures

0.75%

0%

Account	2020-2021 Proposed Budget	2021-2022 Proposed Budget	Dollar Difference	Percent Difference
General Support	3,299,184	3,468,948	169,764	5.15%
Instructional	11,722,642	12,010,738	288,096	2.46%
Transportation	484,925	514,501	29,576	6.10%
Employee Benefits	4,981,427	5,386,568	405,141	8.13%
Debt Service	2,075,092	2,106,666	31,574	1.52%
Interfund Transfer	275,000	345,000	70,000	25.45%
Total	22,838,270	23,832,421	994,151	4.35%

Account	2020-2021 Proposed Budget	2021-2022 Proposed Budget	Dollar Difference	Percent Difference
General Support	3,299,184	3,468,948	169,764	5.15%
Instructional	11,722,642	11,976,467	253,825	2.17%
Transportation	484,925	514,501	29,576	6.10%
Employee Benefits	4,981,427	5,359,903	378,476	7.60%
Debt Service	2,075,092	2,106,666	31,574	1.52%
Interfund Transfer	275,000	345,000	70,000	25.45%
Total	22,838,270	23,771,485	933,215	4.09%

Revenues

0.75%

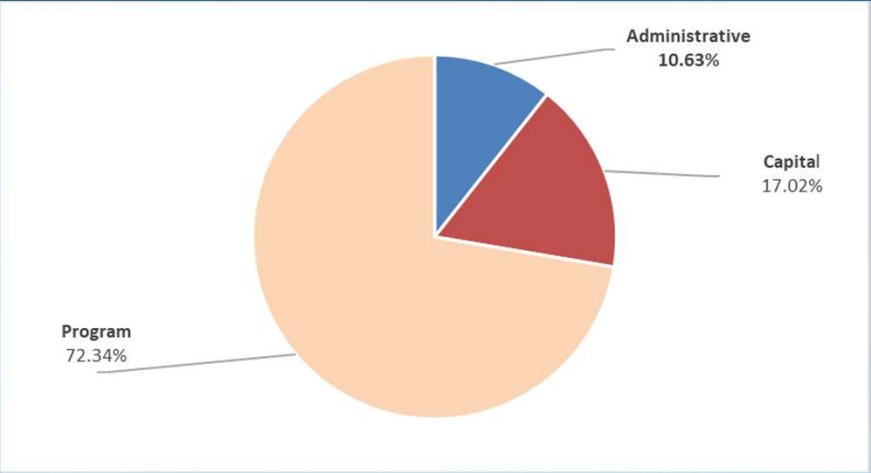
0%

Account	2020-2021 Adopted Revenue	2021-2022 Proposed Revenue	Dollar Difference	Percent Difference
Real Property Tax Items	8,222,036	8,287,614	65,578	0.80%
Charges For Services	86,000	86,000	-	0.00%
Use of Money & Property	209,000	210,400	1,400	0.67%
Reimbursements/Refunds	341,000	341,000	-	0.00%
State Aid	12,599,234	13,632,407	1,033,173	8.20%
Federal Aid	50,000	50,000	-	0.00%
Appropriated Reserves & Fund Balance	1,331,000	1,225,000	(106,000)	-7.96%
Total	22,838,270	23,832,421	994,151	4.35%

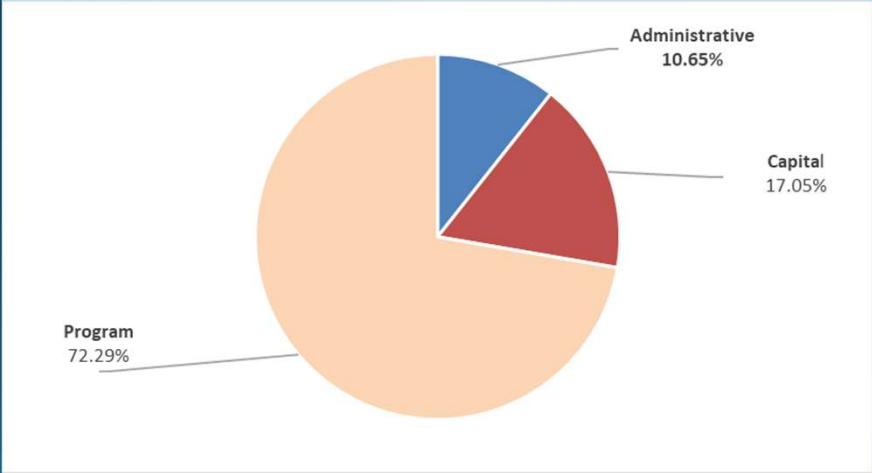
Account	2020-2021 Adopted Revenue	2021-2022 Proposed Revenue	Dollar Difference	Percent Difference
Real Property Tax Items	8,222,036	8,226,678	4,642	0.06%
Charges For Services	86,000	86,000	-	0.00%
Use of Money & Property	209,000	210,400	1,400	0.67%
Reimbursements/Refunds	341,000	341,000	-	0.00%
State Aid	12,599,234	13,632,407	1,033,173	8.20%
Federal Aid	50,000	50,000	-	0.00%
Appropriated Reserves & Fund Balance	1,331,000	1,225,000	(106,000)	-7.96%
Total	22,838,270	23,771,485	933,215	4.09%

3 Part Budget

0.75%



0%



3 Part Budget Summary

0.75%

0%

FUNCTION	2020-21	2021-22	\$ Change	% Change
Total Administrative	\$ 2,304,488	\$ 2,534,528	\$ 230,040	9.98%
Total Capital	\$ 3,865,979	\$ 4,056,463	\$ 190,484	4.93%
Total Program	\$ 16,626,713	\$ 17,241,430	\$ 614,717	3.70%
Totals	\$ 22,797,180	\$ 23,832,421	\$ 1,035,241	4.54%

FUNCTION	2020-21	2021-22	\$ Change	% Change
Total Administrative	\$ 2,304,488	\$ 2,532,599	\$ 228,111	9.90%
Total Capital	\$ 3,865,979	\$ 4,053,574	\$ 187,595	4.85%
Total Program	\$ 16,626,713	\$ 17,185,312	\$ 558,599	3.36%
Totals	\$ 22,797,180	\$ 23,771,485	\$ 974,305	4.27%

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

Elmira Heights Central School District	
Tax Levy Limit Determination (Chapter 97 of the Laws of 2011)	
2021-2022 Fiscal Year	
Tax Levy Cap - Calculations and Totals	
Tax Levy Limit (Cap) Before Exclusions	
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
Total Levy Limit Before Exclusions	\$7,905,736
** 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)

Exclusions	
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
Total Exclusions	\$ 360,884
Tax Levy Limit, Plus Exclusions	\$ 8,266,620
Tax Levy Limit, Plus Exclusions %	1.75%
Proposed Levy for FYE 06/30/2022	\$8,266,620
Difference Between Tax Levy Limit Plus Exclusions and Proposed Levy	\$0
Do you plan to override the cap in 2022?	<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	823,650
Increase Subsequent Years	2.00%													
Tax Levy		20-21		21-22	Increase	22-23	Increase	23-24	Increase	24-25	Increase	25-26	Increase	Total
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	757,691
Increase Subsequent Years	2.00%													
Tax Levy		20-21		21-22	Increase	22-23	Increase	23-24	Increase	24-25	Increase	25-26	Increase	Total
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	735,704
Increase Subsequent Years	2.00%													
Tax Levy		20-21		21-22	Increase	22-23	Increase	23-24	Increase	24-25	Increase	25-26	Increase	Total
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	669,745
Increase Subsequent Years	2.00%													

	0%	0.75%	1.00%
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	153,905	87,946	65,959

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

.75%

- REV: 23,832,421.00
- EXP: 23,865,200.00
- Diff: 32,779(-)

Must:

- ❖ Not replace 2 Open Aide Positions

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.*

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: 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

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

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

This chart estimates the possible 2021-2022 tax increase on a property with a \$100,000 value with a 0.75% tax levy increase. *Will be updated as needed (if tax levy # changes).*

** Maximum STAR increase per law is 2% over prior year.	2020-21 Actual	2021-22 Proposed with Tax Cap of 0.75%
Property Value \$100,000		
Tax rate per \$1000 of assessed value	\$23.16	\$23.33
Average School Tax Bill	\$2,316	\$2,333
Annual \$ tax increase (before STAR)		\$17
Monthly \$ tax increase (before STAR)		\$1.42
Basic STAR Savings	\$659	659
Average tax due after STAR	\$1,657	\$1,674
Annual \$ tax increase (after STAR)	\$51	\$17
Monthly \$ tax increase (after STAR)	\$4.25	\$1.42

This chart estimates the possible 2021-2022 tax increase on a property with a \$100,000 value with a 0% tax levy increase. *Will be updated as needed (if tax levy # changes).*

** Maximum STAR increase per law is 2% over prior year.	2020-21 Actual	2021-22 Proposed with Tax Cap of 0%
Property Value \$100,000		
Tax rate per \$1000 of assessed value	\$23.16	\$23.16
Average School Tax Bill	\$2,316	\$2,316
Annual \$ tax increase (before STAR)		\$0
Monthly \$ tax increase (before STAR)		\$0.00
Basic STAR Savings	\$659	659
Average tax due after STAR	\$1,657	\$1,657
Annual \$ tax increase (after STAR)	\$44	0
Monthly \$ tax increase (after STAR)	\$3.67	0

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%
	TOTAL BOCES BUDGETED	\$ 5,613,007	\$ 5,989,011	\$ 376,004	6.70%

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

.75%

- REV: 23,832,421.00
- EXP: 23,865,200.00
- Diff: 32,779(-)

Must:

- ❖ Not replace 2 Open Aide Positions

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 SeatElection 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

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

THIS CHART DOES NOT TAKE INTO ACCOUNT ANY CHANGES IN YOUR TOWN EQUALIZATION RATES AND ASSESSMENTS

** 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