

**ELMIRA HEIGHTS CENTRAL SCHOOL DISTRICT
ELMIRA HEIGHTS, NEW YORK**

Call to Order: The Regular Meeting of the Board of Education was called to order at 7:00 p.m. on May 3, 2023 by Board President Joseph Sullivan followed by the pledge of allegiance.

Members Present: John Cole, Terrance Day, Michael Lepak, Joseph Sullivan, Andrew Willard

Member Absent: Jody Buckley, Christopher Callas

Others Present: Michael Gill, Martha Clark, Tom Boyanowski

APPROVAL OF AGENDA/MINUTES

Agenda -

A motion was made by Andrew Willard, seconded by Terrance Day and carried 5-0 to approve the agenda **with corrections/additions** of the May 3, 2023 Board of Education Regular meeting.

Minutes –

A motion was made by Michael Lepak, seconded Terrance Day and carried 5-0 to approve the minutes of the following Board of Education Meetings:

<u>April 12, 2023</u>	Board of Education Regular Meeting
<u>April 19, 2023</u>	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.

EXECUTIVE SESSION – *moved to end of meeting.*

COMMENTS FROM THE PUBLIC AND STAFF

Michael Gill - Superintendent ♦ Buildings & Grounds crew have been busy and the place looks great! Big Thanks! ♦ Elementary Principal search is in full swing, we have an interview committee of 16 comprised of staff, parent, and PFO member. Meet the Finalist night will be held on May 9th. ♦ College Fair at the Elmira Elks on May 10 from 6- 8 pm. ♦ Annual Budget Vote, Board Elections and Fine Arts Festival held on May 16.

Tom Boyanowski – Administrator ♦ Ramping up for end of year events and district calendar planning for 23-24. ♦ TAE Community Service day is May 15, students will work at 10 sites. ♦ May 20 - “Steered Straight” presentation for students and parents before prom. Driving under the influence for juniors & seniors. ♦ June has regents and “Senior Walk through”

Martha Clark – Business Manager ♦ Budget Newsletter and post card have been completed.

Sean Lehman – Public ♦ Concerns with crosswalk. Suggested adding more light to the area after school. Superintendent Gill informed the community member that this would need to be addressed with the village.

PERSONNEL:

A motion was made by John Cole, seconded by Michael Lepak and carried 5-0 to approve the following recommended personnel items, and being 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 Resignations / Terminations / Retirements:

Resignation

- a. Timothy Frandsen, Secondary English Language Arts Teacher

The Board accepted the resignation of Timothy Frandsen as Secondary English Language Arts teacher effective May 25, 2023. Mr. Frandsen’s last day with the district is May 24, 2023.

F-2 Appointments

The Board approved the following personnel. 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.

- a. Substitute appointments for the 2022-2023 school year:
Substitute Support Staff: Judith Darby
- b. Probationary appointments:

Lori Andrzejewski
 Food Service Helper
 Effective: May 4, 2023
 Probationary Period: May 4, 2023 through May 3, 2024/Civil Service Regulations
 Compensation per EHESSA Contract: \$14.90 per hour (Step 1)

- c. Volunteers:
 - Jadyn Wood – Softball
 - Tom Michaud – Softball Track & Field

F-3 Change in Employment Status

- a. The Board approved the permanent appointment of the following Support Staff employees after having successfully completed their probationary periods in accordance with current Civil Service Regulations:

<u>Name</u>	<u>Position</u>	<u>Effective Date</u>
Allyssa Brown	Cleaner	June 1, 2023
Richard Stone	Bus Driver	June 1, 2023

FINANCIAL

G-1 Reports - acknowledged

A motion was made by Andrew Willard, seconded by Terrance Day, and carried 5-0 to acknowledge the following consent financial reports G1a through G1f.

- a. Budget Status Report as of April 26, 2023
- b. Revenue Status Report as of April 26, 2023
- c. Budget Transfer Report (no report)
- d. Treasurer’s Reports for March 2023
- e. Claims Auditor Report for March 2023
- f. Extra Classroom Report for March 2023

FACILITIES

- H-1 2022 Capital Outlay / Annual Project Update – cameras are installed and have incredible zoom.
- H-2 2023 Capital Outlay Project – waiting on supplies from Day for security access.
- H-3 Capital Project 2021 / Energy Performance Contract (EPC) Update – should be starting Track work soon. Lighting is substantially completed.

CONSENT

A motion was made by John Cole, seconded by Michael Lepak and carried 5-0 to approve the following consent agenda items **K-1 through K-2**.

K-1 CSE Recommendations and Funding - approved

The Board of Education approved the student placement determinations from the April 11, 17, 21, 24, 25, 26, 28, **and May 2, 2023**, CSE/504 meeting(s) and the funds to support such recommendations.

K-2 CPSE Recommendations and Funding - approved

The Board of Education approved the student placement determinations from the April 24 and 28, 2023, CPSE meeting(s) and the funds to support such recommendations.

DISCUSSION

N-1 Public Budget Hearing 2023-24 – Business Manager reviewed a PowerPoint presentation

N-2 Board of Education Meeting Calendar 2023-24 – Reorg meeting July 12. Calendar will be presented at next meeting for approval

N-3 Rates for the 2023-24 school year – minor increases for the below rates to accommodate minimum wage changes.

Substitute Rates	APEX Grant Activities Director Rate
Tuition Rates	APEX Grant Teacher Tutor Rate
Facilities Usage Rates	APEX Grant Teacher Assistant Tutor Rate
Tutor Rate	APEX Grant Site Coordinator Rate
Curriculum Development Rate	Game Help/Supervisor Rates
Detention Rate	Concert Supervision Rate

NEXT MEETING

Wednesday April 19, 2023 Regular BOE Meeting/ BOCES Admin Budget Vote 7:00 pm Community Rm

Wednesday	May 3, 2023	Regular BOE Meeting/Public Presentation	7:00 pm	Community Rm
Tuesday	May 16, 2023	Budget VOTE & BOE Elections	7am-8pm	TAE Gym

EXECUTIVE SESSION:

At 8:04pm a motion was made by John Cole, seconded by Michael Lepak, and carried 5-0 to enter executive session to discuss employment histories of particular persons and real estate strategies (future bus garage location).

ADJOURN EXECUTIVE SESSION:

At 8:32pm a motion was made by Terrance Day, seconded by Andrew Willard, and carried 5-0 to adjourn executive session.

ADJOURNMENT – At 8:34pm motion was made by John Cole, seconded by Michael Lepak, and carried 5-0 to adjourn the meeting.

Clerk

DRAFT

2023-2024 District Budget Proposal

May 3, 2023



Budget Information Update

Three Part Budget Review

Revenue Projections

Property Tax Impact

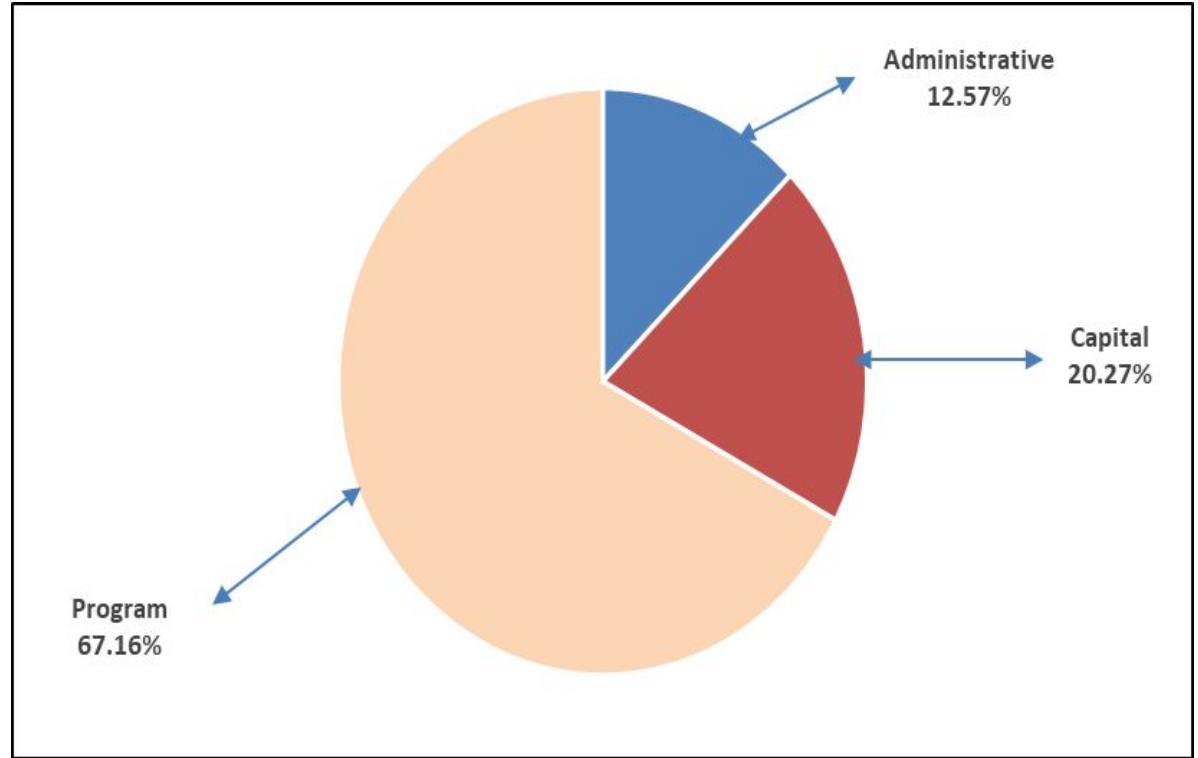
School Board Elections

Budget Vote – May 16th

Three Part Budget Summary

FUNCTION	2022-23	2023-24	\$ Change	% Change
Total Administrative	\$ 3,000,263	\$ 3,503,411	\$ 503,148	16.77%
Total Capital	\$ 4,205,354	\$ 5,651,478	\$ 1,446,124	34.39%
Total Program	\$ 17,385,984	\$ 18,720,190	\$ 1,334,206	7.67%
Totals	\$ 24,591,601	\$ 27,875,079	\$ 3,283,478	13.35%

Three Part Budget



Administrative Component

The administrative component of the 2023-2024 proposed budget is 12.57%. These expenditures represent all costs associated with the operation of the district office, each school's main office, salaries/benefits of all district administrators and all district office personnel. In addition, costs associated with the Board of Education, Business Administration, and printing and mailing are included in this section.

Increases in contractual commitments, BOCES administrative costs, and BOCES Central Data Processing are included in this section of the three-part budget.

Administrative Component

ADMINISTRATIVE				
Function	2022-23	2023-24	\$ change	% change
Board of Education	\$ 21,484	\$ 11,776	\$ (9,708)	-45.19%
Central Administration	\$ 184,950	\$ 195,672	\$ 10,722	5.80%
Business Administration	\$ 662,569	\$ 690,599	\$ 28,030	4.23%
Legal	\$ 9,500	\$ 10,250	\$ 750	7.89%
Personnel	\$ 42,300	\$ 43,420	\$ 1,120	2.65%
Public Information	\$ 4,805	\$ 4,995	\$ 190	3.95%
Printing/Mailing	\$ 43,500	\$ 75,500	\$ 32,000	73.56%
Central Data Processing	\$ 528,713	\$ 894,871	\$ 366,158	69.25%
Other Central Services	\$ 52,000	\$ 68,500	\$ 16,500	31.73%
Insurance	\$ 75,600	\$ 81,000	\$ 5,400	7.14%
BOCES Administration	\$ 459,597	\$ 496,740	\$ 37,143	8.08%
Supervision/Regular School	\$ 480,389	\$ 489,149	\$ 8,760	1.82%
Planning/Evaluation	\$ 6,865	\$ 7,133	\$ 268	3.90%
Employee Benefits	\$ 427,991	\$ 433,806	\$ 5,815	1.36%
Total Administrative	\$ 3,000,263	\$ 3,503,411	\$ 503,148	16.77%

Capital Component

The capital component of the 2023-2024 proposed budget is 20.27%. This portion of the budget covers the entire cost of cleaning and maintaining district facilities. Personnel costs, service contracts, utilities, materials & supplies, equipment, and debt service are also included in this section of the three-part budget.

A yearly \$100,000 capital outlay project that receives state building aid the following year is planned for Thomas Edison building.

The contractual agreement for the facilities lease between the District and Horseheads Central School District is included in the capital component.

Also included in the capital component for 23-24 is the replacement of two maintenance vehicles and funding for the N.Y. Safe Act purchases for security which is expended in 2023-2024 and aid received in the subsequent year.

Additionally, based on increased State Aid for 23-24, the District will make a transfer of funds to our Capital Reserve Fund to help offset costs of future Capital Projects.

2023-2024 Capital Outlay Project

Scope of the Project at Thomas Edison High School with Total Project cost of \$100,000

- Exterior Main Office Door and Sidewalk
- Avigilon Access Control Upgrade
- Gymnasium Basketball hoops
- Drinking fountains



Capital Component

CAPITAL				
Function	2022-23	2023-24	\$ change	% change
Operation of Plant	\$ 958,132	\$ 1,162,513	\$ 204,381	21.3%
Maintenance of Plant	\$ 377,785	\$ 471,510	\$ 93,725	24.8%
Judgements & Claims	\$ 500	\$ 500	\$ -	0.0%
Employee Benefits	\$ 476,163	\$ 478,234	\$ 2,071	0.4%
Debt Service	\$ 2,292,774	\$ 2,318,721	\$ 25,947	1.1%
Transfer to Capital	\$ 100,000	\$ 1,220,000	\$ 1,120,000	1120.0%
Total Capital	\$ 4,205,354	\$ 5,651,478	\$ 1,446,124	34.39%

Program Component

The program component of the 2023-2024 proposed budget represents 67.16% of the total budget. Expenditures include funding for all K-12 educational programs including teacher and support staff salaries & benefits, BOCES Special Education, instructional services, professional development and transportation costs.

Increases are due to contractual obligations, along with increased costs for occupational education through GST BOCES. The budget includes the replacement of two DOT approved student transport vehicles.

Also included are funds for professional development, the replacement of certain music and athletic equipment, and the addition of boys modified and girls modified soccer program.

Program Component

PROGRAM				
Function	2022-23	2023-24	\$ change	% change
Legal	\$ 9,500	\$ 10,250	\$ 750	0.0%
In-service Training	\$ 232,890	\$ 243,209	\$ 10,319	4.4%
Instruction-Regular School	\$ 6,229,660	\$ 6,709,992	\$ 480,332	7.7%
Special Education	\$ 3,815,981	\$ 3,834,046	\$ 18,065	0.5%
Occupational Education	\$ 823,323	\$ 1,153,901	\$ 330,578	40.2%
Instruction-Special Schools	\$ 146,433	\$ 198,115	\$ 51,682	35.3%
Library/Media	\$ 100,099	\$ 100,345	\$ 246	0.2%
Computer Assisted Instruction	\$ 38,488	\$ 37,588	\$ (900)	-2.3%
Guidance	\$ 231,175	\$ 258,621	\$ 27,446	11.9%
Health Services	\$ 179,534	\$ 189,401	\$ 9,867	5.5%
Co-Curricular Activities	\$ 59,925	\$ 61,500	\$ 1,575	2.6%
Interscholastic Athletics	\$ 251,600	\$ 332,400	\$ 80,800	32.1%
Transportation	\$ 569,987	\$ 739,607	\$ 169,620	29.8%
Transfers to other funds	\$ 50,000	\$ 50,000	\$ -	0.0%
Employee Benefits	\$ 4,647,389	\$ 4,801,215	\$ 153,826	3.3%
Total Program	\$ 17,385,984	\$ 18,720,190	\$ 1,334,206	7.67%

GST BOCES Final Service Request

Code	Description	2022-23 Final Request	2023-24 Final Request	\$ Change Year to Year	% Change Year to Year
1010	Board of Education	\$ 1,000	\$ 1,000	\$ -	0.00%
1310	Business Administration	\$ 589,714	\$ 603,101	\$ 13,387	2.22%
1680	Computer Services	\$ 881,189	\$ 894,871	\$ 13,682	1.53%
1981	BOCES Administration	\$ 459,597	\$ 496,740	\$ 37,143	7.48%
2020	Supervision	\$ 3,939	\$ 3,800	\$ (139)	-3.66%
2060	Research/Planning/Evaluation	\$ 6,865	\$ 7,133	\$ 268	3.76%
2070	In-Service	\$ 183,494	\$ 190,709	\$ 7,215	3.78%
2110	Teaching - Regular	\$ 327,081	\$ 630,412	\$ 303,331	48.12%
2250	Special Education	\$ 2,770,856	\$ 2,720,825	\$ (50,031)	-1.84%
2280	Occupational Education	\$ 823,323	\$ 1,153,901	\$ 330,578	28.65%
2330	Teaching - Special	\$ 146,433	\$ 198,115	\$ 51,682	26.09%
5510	Transportation	\$ 1,485	\$ 1,807	\$ 322	17.82%
	TOTAL BOCES BUDGETED	\$ 6,194,976	\$ 6,902,414	\$ 707,438	11.42%

Projected Revenues

Account	2022-2023 Adopted Revenue	2023-2024 Proposed Revenue	Dollar Difference	Percent Difference
Real Property Tax Items	8,390,286	8,532,323	142,037	1.69%
Charges For Services	71,320	66,000	(5,320)	-7.46%
Use of Money & Property	198,524	151,524	(47,000)	-23.67%
Reimbursements/Re funds	351,000	351,000	-	0.00%
State Aid	14,880,721	18,724,232	3,843,511	25.83%
Federal Aid	50,000	50,000	-	0.00%
Appropriated Reserves & Fund Balance	649,750	-	(649,750)	-100.00%
Total	24,591,601	27,875,079	3,283,478	13.35%

TAX CAP CALCULATION

Elmira Heights Central School District	
Tax Levy Limit Determination (Chapter 97 of the Laws of 2011)	
2023-2024 Fiscal Year	
Tax Levy Cap - Calculations and Totals	
Tax Levy Limit (Cap) Before Exclusions	
Tax Levy Fiscal Year Ending (FYE) 06/30/2023	\$8,287,301
Total Tax Cap Reserve Amount from FYE 06/30/2023	\$0
Tax Base Growth Factor**	1.0037
PILOTS receivable FYE 06/30/2023	\$82,985
Capital Tax Levy for FYE 06/30/2023	345,389
Allowable levy growth factor***	1.0200
PILOTS receivable FYE 06/30/2024	\$76,782
Available Carryover from FYE 06/30/2023	\$0
Total Levy Limit Before Exclusions	\$8,139,889
** As determined by the NYS Office of Real Property Tax Services (ORPTS)	
*** As determined by the NYS Office of the State Comptroller	

TAX CAP CALCULATION-CONT'D

Exclusions	
Tax levy necessary for expenditures resulting from tort orders/judgments over 5% FYE 06/30/2023 tax levy	\$0
Capital Tax Levy for FYE 06/30/2024	\$295,634
Tax levy necessary for pension contribution expenditures caused by growth in	
ERS	\$0
TRS	\$0
Total Exclusions	\$ 295,634
Tax Levy Limit, Plus Exclusions	\$ 8,435,523
Tax Levy Limit, Plus Exclusions %	1.79%
Proposed Levy for FYE 06/30/2024	\$8,435,523
Difference Between Tax Levy Limit Plus Exclusions and Proposed Levy	\$0
Do you plan to override the cap in 2024?	<input type="radio"/> Yes <input checked="" type="radio"/> No

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

This chart estimates the possible 2023-2024 tax increase on a property with a \$100,000 value with a 1.79% tax levy increase.

This chart does not take into account any changes in your Town equalization rates & assessments.

** Maximum STAR increase per law is 2% over prior year.		2022-23 Actual	2023-24 Proposed with Tax Cap of 1.79%
Property Value	\$100,000		
Tax rate per \$1000 of assessed value		\$23.95	\$24.38
Average School Tax Bill		\$2,395	\$2,438
Annual \$ tax increase (before STAR)			\$43
Monthly \$ tax increase (before STAR)			\$3.58
Basic STAR Savings		\$659	659
Average tax due after STAR		\$1,736	\$1,779
Annual \$ tax increase (after STAR)			\$43
Monthly \$ tax increase (after STAR)			\$3.58

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.**

What is at stake?

Contingent Budget

District is required to :

Charge all outside agencies for the use of facilities

Eliminate all equipment purchases

Eliminate Capital Outlay Project

Eliminate all salary increase for employees not covered by a collective bargaining agreement

Adjustments to be made if contingent budget is required:

Administrative	(\$162,910)	Equipment and salary increase for employees not covered by a collective bargaining agreement
Program	(\$75,168)	Equipment and salary increases for employees not covered by collective bargaining agreement
Capital	(\$223,109)	Capital Outlay Project, equipment, and salary increase for employees not covered by a collective bargaining agreement

Administrative CAP = The administrative component of a contingency budget must not exceed the lesser of the percent the administrative component comprised in the prior year's budget (exclusive of the capital component) or the percent the administrative component comprised in the last defeated budget (exclusive of the capital component)

2023-24 Admin CAP 15.19%

Proposition #1

Budget

Shall the following resolution be adopted, to wit:

BE IT RESOLVED, that the proposed budget of \$27,875,079 of the Elmira Heights Central School District for 2023-24 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 1.79% which does not exceed the statutory limit of 1.79% 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.

Proposition #2

Purchase of *Diesel* School Buses

Shall the following resolution be adopted to wit:

BE IT 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 diesel school bus at an estimated maximum cost of \$151,588, and one (1) 60-passenger wheelchair diesel school bus at an estimated maximum cost of \$168,590, all at an estimated maximum aggregate cost of \$320,178, 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 \$320,178 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.

Proposition #3

Board Terms

Shall the following resolution be adopted to wit:

BE IT RESOLVED, that the Board of Education of the Elmira Heights Central School District (the “Board”) be authorized to reduce the term length for members of the Board from five (5) years to three (3) years, and that one or more of the vacancies to be filled, during each of the three years next succeeding, shall be for three or four years only in order that, as nearly as possible, an equal number of trustees shall be elected to the Board each year.

Member of the Board of Education

Elected at Large

- One (1) **five-year** term beginning July 1, 2023
Vote for a **MAXIMUM** of **ONE (1)** (write-in candidate)

Print Candidate's Full Name

Budget Vote

- Tuesday May 16, 2023
- TAE Gymnasium
- 7:00 am to 8:00 pm





Questions

BUDGET ASSUMPTIONS

- Maintaining current academic and extracurricular programming
 - Addressing academic challenges - COVID impact continues
 - Maintain current staffing levels
- Reduction in reliance on Appropriated Fund Balance
- Maintain School Bus Replacement Schedule
 - Type C 65 passenger
 - Wheelchair Accessible
- Vehicle and Equipment replacement schedule
- Continue to implement Technology Plan

BUDGET ASSUMPTIONS - CONT'D

- Contractual Salary increase of average of 3.0%
- Health Insurance - preliminary increase of 0%
- GST BOCES – Budget for initial service request increase of 11.2%
- TRS Employer Contribution Rate tentative decrease from 10.29% to 9.76%
- ERS Employer Contribution Rate tentative increase from 11.6% to 13.1%

Executive Budget Proposal Highlights

- The final phase-in of Foundation Aid
- Additional UPK Funding
- A set aside within Foundation Aid for “high impact tutoring”
- Additional funding for early college high school & P-TECH grants
- Funding over 2 years for Districts & BOCES to partner with local industry on strategic workforce plans
- Expanded mental health services for school age children

Instructional Programming

- Maintain all current academic and extracurricular programming

- Maintain all current staffing with *anticipated* addition of two Instructional Support Positions
- Professional Development – Through GST BOCES
 - Solution Tree – MTSS Program Development & Implementation
 - Education Elements – 5 Year Strategic Planning
 - Summer SIP Workshops & Team Level Curriculum Planning

Instructional Programming – Cont'd

- School Resource Officer
- Instructional Support Software Programs
 - SchooLinks
 - ClassLinks
 - Learning.com
 - Goformative
- Equipment Replacement:
 - Musical Instrument
 - Physical Education Equipment

GST BOCES Initial Service Request

Code	Description	2022-23	2023-24	\$ 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	\$ 601,906	\$ 603,101	\$ 1,195	0.20%
1680	Computer Services	\$ 881,189	\$ 894,871	\$ 13,682	1.53%
1981	BOCES Administration	\$ 459,597	\$ 496,740	\$ 37,143	7.48%
2020	Supervision	\$ 3,939	\$ 3,800	\$ (139)	-3.66%
2060	Research/Planning/Evaluation	\$ 6,865	\$ 7,133	\$ 268	3.76%
2070	In-Service	\$ 183,494	\$ 190,709	\$ 7,215	3.78%
2110	Teaching - Regular	\$ 327,081	\$ 630,412	\$ 303,331	48.12%
2250	Special Education	\$ 2,770,856	\$ 2,720,825	\$ (50,031)	-1.84%
2280	Occupational Education	\$ 823,323	\$ 1,153,901	\$ 330,578	28.65%
2330	Teaching - Special	\$ 146,433	\$ 198,115	\$ 51,682	26.09%
5510	Transportation	\$ 1,485	\$ 1,807	\$ 322	17.82%
	TOTAL BOCES BUDGETED	\$ 6,207,168	\$ 6,902,414	\$ 695,246	11.20%

Transportation

- Purchase two buses
 - 1 – Type C 65 Passenger
 - 1 – Type C Wheelchair Accessible Bus
- Purchase two DOT (student transport) vehicles
- Upgrade radios and communication service
- Maintain facilities lease and maintenance agreements with Horseheads CSD

Maintenance and Facilities

- New York Safe Act = \$35K for Security Improvements
 - Door Security & Access
 - Cameras
 - Replacement of Maintenance Vehicles
 - Panel Van
 - Pick-up Truck
 - Upgrade radios and communication service
 - Continue all preventative maintenance agreements
 - Maintain replacement schedule for desks, chairs, and tables
-

Athletics

- Maintain current programs
- Soccer – add new program
- Track and Field Pads
- Replacement of 5 pieces of Weight Room equipment





2023-24 Governor's Proposal

District: ELMIRA HEIGHTS CSD

County: Chemung

Aid Categories	2022-23	2023-24	Change	% Change
BOCES AID	1,862,593	2,002,898	140,305	7.5%
Public Excess Cost High Cost Aid	416,579	383,651	(32,928)	-7.9%
Private Excess Cost Aid	-	-	-	NA
Software Aid	3,389	14,935	11,546	340.7%
Library Materials Aid	6,187	6,231	44	0.7%
Textbook Aid	56,519	58,192	1,673	3.0%
Hardware and Technology Aid	19,502	19,953	451	2.3%
Full-Day Kindergarten Conversion Aid	-	-	-	NA
Universal Prekindergarten Aid	340,155	340,155	-	0.0%
Supplemental Public Excess Cost Aid	-	-	-	NA
Academic Enhancement Aid	-	-	-	NA
Total Aid	14,775,735	17,743,789	2,968,054	20.1%
Total Aid excluding Building Aids	12,853,773	15,846,534	2,992,761	23.3%

Required Set-Aside from 2023-24 Foundation Aid for "High Impact Tutoring": 296,216

SOURCE: Compiled by NYSCOSS from New York State Education Department February 1, 2023 estimates of School Aid under Governor's Executive Budget proposal



2023-24 Governor's Proposal

District: ELMIRA HEIGHTS CSD

County: Chemung

Aid Categories	2022-23	2023-24	Change	% Change
Foundation Aid	9,548,417	12,351,577	2,803,160	29.4%
Charter School Transition Aid	-	-	-	NA
High Tax Aid	-	-	-	NA
Summer Transportation Aid	-	-	-	NA
Transportation Aid w/o Summer	600,432	668,942	68,510	11.4%
Building Aid	1,921,962	1,897,255	(24,707)	-1.3%
Building Reorganization Aid	-	-	-	NA
Operating Reorganization Incentive Aid	-	-	-	NA
Non-BOCES Computer Administration Aid	-	-	-	NA
Non-BOCES Career Education Aid	-	-	-	NA
Non-BOCES Academic Improvement Aid	-	-	-	NA

PRELIMINARY TAX CAP CALCULATION

Elmira Heights Central School District	
Tax Levy Limit Determination (Chapter 97 of the Laws of 2011)	
2023-2024 Fiscal Year	
Tax Levy Cap - Calculations and Totals	
Tax Levy Limit (Cap) Before Exclusions	
Tax Levy Fiscal Year Ending (FYE) 06/30/2023	\$8,287,301
Total Tax Cap Reserve Amount from FYE 06/30/2023	\$0
Tax Base Growth Factor**	1.0037
PILOTS receivable FYE 06/30/2023	\$82,985
Capital Tax Levy for FYE 06/30/2023	345,389
Allowable levy growth factor***	1.0200
PILOTS receivable FYE 06/30/2024	\$76,782
Available Carryover from FYE 06/30/2023	\$0
Total Levy Limit Before Exclusions	\$8,139,889
** 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 CALCULATION-CONT'D

Exclusions	
Tax levy necessary for expenditures resulting from tort orders/judgments over 5% FYE 06/30/2023 tax levy	\$0
Capital Tax Levy for FYE 06/30/2024	\$295,634
Tax levy necessary for pension contribution expenditures caused by growth in ERS	\$0
TRS	\$0
Total Exclusions	\$ 295,634
Tax Levy Limit, Plus Exclusions	\$ 8,435,523
Tax Levy Limit, Plus Exclusions %	1.79%
Proposed Levy for FYE 06/30/2024	\$8,435,523
Difference Between Tax Levy Limit Plus Exclusions and Proposed Levy	\$0
Do you plan to override the cap in 2024?	<input type="radio"/> Yes <input checked="" type="radio"/> No

Revenue to Expenditure ??

Projected Revenue	\$27,875,079
Projected Expenditures	<u>\$26,755,079</u>
Anticipated Surplus - To Fund Capital Reserve	\$ 1,120,000

FOUNDATION AID PHASE IN

Total Foundation Aid	\$	10,666,980.00
22-23 Foundation Aid Base	\$	(8,429,854.00)
Under Funderd	\$	2,237,126.00
50% Phase In	x	.50
Foundation Aid Increase 22-23	\$	1,118,563.00
Balance due 23-24	\$	1,118,563.00

Executive Budget Proposed State Aid

Foundation Aid	\$	12,351,577.00
BOCES Aid	\$	2,002,898.00
High Cost Excess Cost	\$	383,651.00
IMA - Hardware & Technology	\$	19,953.00
IMA - Software, Library, & Textbook	\$	79,358.00
Transportation Aid	\$	668,942.00
Building Aid	\$	1,897,255.00
Total - 29.35% Increase	\$	17,403,634.00

Expenditure Projections



Revenue Projections



Budget Updates

- **Awaiting approval of budget from New York State**
 - **Final State Aid Projections**
- **No changes to proposed expenditure plan**
- **Any change in anticipated State Aid would be allocated to the transfer to Capital Reserve.**
- **Board will need to approve the final budget proposition at the April 19th meeting**
- **Property Tax Report Card – due to NYS on April 21st**