

**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 7:01 p.m. on May 8, 2024, by President Joseph Sullivan followed by the pledge of allegiance.

Members Present: Jody Buckley, John Cole, Terrance Day, Michael Lepak, Joseph Sullivan, Mikki Yesesky (7:47)

Members Absent: Christopher Callas

Others Present: Michael Gill, Martha Clark, Krissy McNamara, Brandon Foley and Carter Frame (tenure)

Award recipients and families of: Connor Lasko, Todd Truax, Tyler Clark and Christopher Eames.

APPROVAL OF AGENDA/MINUTES

Agenda -

A motion was made by Terrance Day, seconded by Michael Lepak, and carried 5-0 to approve the agenda for the May 8, 2024 Board of Education Regular meeting.

Minutes –

A motion was made by John Cole, seconded Jody Buckley and carried 5-0 to approve the minutes of the following Board of Education Meetings:
April 17, 2024 Board of Education Regular Meeting

Order of Business:

A motion was made by Terrance Day, seconded by Michael Lepak 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.

At this point in the meeting, the President jumped to Awards and Communications:

AWARDS/HONORS/ACHIEVEMENTS:

L-1 “Reach New Heights” awards – President Sullivan presented “Reach New Heights” awards to TAE students that came to a neighbor’s rescue who fell off their roof while the students were running the mile on the track for PE— Tyler Clark, Gregory Golden, Connor Lasko, and Todd Truax. Then, President Sullivan recognized PE Teacher, Christopher Eames for his brave efforts to detain an aggressive attendant at the Horseheads track meet (he is a coach), until authorities arrived, successfully protecting a student athlete from harm.

L-2 NYSSBA Recognitions – Mr. John Cole received Board Achievement Award and Mr. Joseph Sullivan received Lifetime Achievement Award

COMMUNICATIONS:

M-1 Teacher Recognition Letter

Superintendent Gill read a letter from community member recognizing TAE Science Teacher, Missy Lutz as she ends her final year before retirement strong and steady.

EXECUTIVE SESSION:

At 7:17pm a motion was made by John Cole, seconded by Jody Buckley, and carried 5-0 to enter executive session for discussions on an individual personnel matter.

ADJOURN EXECUTIVE SESSION:

At 7:47pm a motion was made by Jody Buckley, seconded by Michael Lepak, and carried 5-0 to adjourn executive session.

COMMENTS FROM THE PUBLIC AND STAFF

Michael Gill - Superintendent ♦ Teacher Appreciation Week! PFO has been putting on a lot of great stuff, doing an amazing job recognizing! Nurses Day today! ♦ Lots of activities coming up to wrap of the school year. ♦ Tree work was completed over break. ♦ Give Back Days – confirmed May 28, related to Teacher contract workdays, 10 month staff only. ♦ Buildings and Grounds team is doing fantastic at keeping fields looking great! ♦ College Fair happening tonight at Elmira Elks.

Krissy McNamara – Elementary School Principal ♦ Thank you PFO for all the collaboration with Teacher appreciation. ♦ Ice Cream Social coming up, lots of fun activities this spring. ♦ NYS Math test, 5th Grade Science investigations. ♦ Career Day next week with lots of interesting guests. ♦ Admin team is looking at Assistant Principal applicants.

Martha Clark – Business Manager ♦ saving comments for budget presentation.

PERSONNEL - approved

A motion was made by John Cole, seconded by Terrance Day and carried 6-0 to approve the following recommended personnel items F-1a through F-3a, 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 Resignation/Termination/Retirements

Retirements - accepted

- a. Pamela Cleveland, Teacher Aide, effective June 26, 2024

The Board accepted for the purpose of retirement, the resignation of Pamela Cleveland as Teacher Aide with thanks and best wishes after more than twenty-three (23) years of service to the district. Mrs. Cleveland's last day with the district will be June 26, 2024.

F-2 Appointments - approved

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. The Board approved the following substitute(s) for the 2023-24 school year.

Substitute Teacher: Gretchen Smith

Substitute Support Staff: Gretchen Smith

- b. The Board approved the following probationary appointment:

Brianna Sherwood

Food Service Helper

Effective: May 9, 2024

Probationary Period: May 9, 2024 through May 8, 2025/Civil Service Regulations

Total Compensation per EHESSA Contract: \$15.55 per hour (Step 1)

- c. Inspectors and Poll Workers

The Board approved: poll workers for the May 21, 2024 Annual Budget/Election Vote

Chairman: R. Todd VanHouten

Chief Inspector \$18.50/hr: Kris Manns (7am-8pm)

Volunteer Inspectors/Clerks/Alternates:

Lisa Cobb

Laurie Pollack

Lisa Rice

Mary Moore

Sharon Burdick

Maria Turic

Meagan Rice

Carol Sullivan

Connie Gleason

Peggy Ridosh

Barb Day

Katrina Lourdiane

Connie Warren

Beverly Spencer

Tammy Farley

Mary Rae Bahantka

F-3 Change in Appointment Status

- a. The Board approved tenure status for the following:

Teacher

Effective Date

Tenure Area

Brandon Foley

August 31, 2024

District Administrator

Wendy Jurusik

August 30, 2024

Special Education (ELEM)

Jeremy Sager

August 30, 2024

Special Education (MS)

Jared Kennedy

August 30, 2024

Secondary Social Studies

Carter Frame

September 1, 2024

Secondary ELA

Carolyn Valpey

September 1, 2024

Secondary Science (Chemistry/Physics)

FINANCIAL

G-1 Reports - acknowledged

A motion was made by Jody Buckley, seconded by Mikki Yesesky, and carried 6-0 to acknowledge the following consent financial reports G1a thru G1f.

- a. Budget Status Report as of May 1, 2024
- b. Revenue Status Report as of May 1, 2024
- c. Budget Transfer Report (no report)
- d. Treasurer's Report for March 2024
- e. Claims Auditor Report for March 2024
- f. Extra Classroom Report for March 2024

FACILITIES

The following updates were reviewed by Superintendent Gill with questions and answers.

H-1 2024 Capital Outlay Project Update – starting Nurse's door replacement tomorrow, concrete work at TAE starting soon.

H-2 Capital Project 2021 / Energy Performance Contract (EPC) Update – EPC is basically wrapped up, CMS office has begun, Switch received and NYSEG is scheduled for the transformer conversion this summer.

H-3 Capital Project 2024 - Transportation Facility Update – letter of intent with state has been filed, project number and manager assigned. Waiting on Title Search to complete property purchase, geotechnical survey had positive results.

NEW BUSINESS

J-1 SEQRA

A motion was made by Michael Lepak, seconded by Jody Buckley, and carried 6-0 to approve the below resolution designating the Elmira Heights Central School District as lead agency and determining that the Capital Outlay Project is a Type II action and not subject to SEQRA: Resolution designating the Elmira Heights Central School District as lead agency and determining that the Capital Outlay Project is a Type II action and not subject to SEQRA:

WHEREAS, the Elmira Heights Central School District has agreed to undertake a Capital Outlay Project at the Cohen Elementary/Middle School building 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 1) the scope of the work is maintenance, repair or replacement to existing structures, 2) the work involves replacement, rehabilitation, or reconstruction of a structure or facility on the same site, and does not exceed the thresholds of 617.4 of the regulations, and 3), is a routine activity of an educational institution within the meaning of 617.5(8), all of 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-2 Bus Garage Lease

A motion was made by Jody Buckley, seconded by Terrance Day, and carried 6-0 to approve the bus garage lease for the 2024-25 school year between the Horseheads Central School District and the Elmira Heights Central School District.

J-3 Maintenance Agreement

A motion was made by John Cole, seconded by Jody Buckley, and carried 6-0 to approve the maintenance agreement for the 2024-25 school year between the Horseheads Central School District and the Elmira Heights Central School District.

J-4 Property Tax Report Card

A motion was made by Terrance Day, seconded by Mikki Yesesky, and carried 6--0 to approve the 2024-2025 Property Tax Report Card as required by section 2601-a(3) of Education Law.

CONSENT

A motion was made by Mikki Yesesky, seconded by Michael Lepak and carried 5-0 to approve the following consent agenda item K-1 through K-3.

K-1 CSE Recommendations and Funding - approved

The Board approved the student placement determinations from the March 28, April 9, 10, 12, 15, 16, 17, 18, 19, 29, 30, May 1, 2, and 3, 2024, CSE/504 meeting(s) and the funds to support such recommendations.

K-2 CPSE Recommendations and Funding - approved

The Board approved the student placement determinations from April 16, 18, 19, and May 3 2024, CPSE meeting(s) and the funds to support such recommendations.

K-3 Donation – Corning Incorporated Foundation - \$75 - accepted

The Board accepted, with thanks and appreciation, the donation a donation from Corning Incorporated Foundation, in the amount of \$75.00 to be used to support the Middle School Choral department.

DISCUSSION TOPICS

N-1 2024-25 Budget Public Presentation

Superintendent Gill and Business Manager Martha Clark reviewed a presentation with goals and expenses with questions and answers.

N-2 2024-25 Board of Education Meeting Calendar

Calendar reviewed, will be presented at next meeting for approval.

N-3 Rates for the 2024-25 School Year

Martha Clark reviewed rates proposed for next year. Some minimal increases and some rates needing adjustment to comply with minimum wage. The board discussed eliminating tuition for staff and the tuition rates will be increase \$500 to absorb the difference.

- a. Substitute Rates
- b. Tuition Rates
- c. Facilities Usage Rates
- d. Tutor Rate
- e. Curriculum Development Rate
- f. Detention Rate
- g. APEX Grant Activities Director Rate
- h. APEX Grant Teacher Tutor Rate
- i. APEX Grant Teacher Assistant Tutor Rate
- j. APEX Grant Site Coordinator Rate
- k. Game Help/Supervisor Rates
- l. Concert Supervisor Rate

NEXT MEETING

| | | | | |
|-----------|--------------|--------------------------------------|---------|---------|
| Tuesday | May 21, 2024 | Annual Mtg/Budget Vote/BOE Elections | 7am-8pm | TAE Gym |
| Wednesday | May 22, 2024 | Regular BOE Meeting (if needed) | 7:00 pm | Comm Rm |
| Wednesday | June 5, 2024 | Regular BOE Meeting | 7:00 pm | Comm Rm |

ADJOURNMENT – At 8:56pm motion was made by Michael Lepak, seconded by John Cole, and carried 6-0 to adjourn the meeting.

Clerk



Elmira Heights CSD Budget Proposal

**Public Hearing
May 8, 2024**



Budget Presentation

Three Part Budget Review

Revenue Projections

Property Tax Impact

Propositions

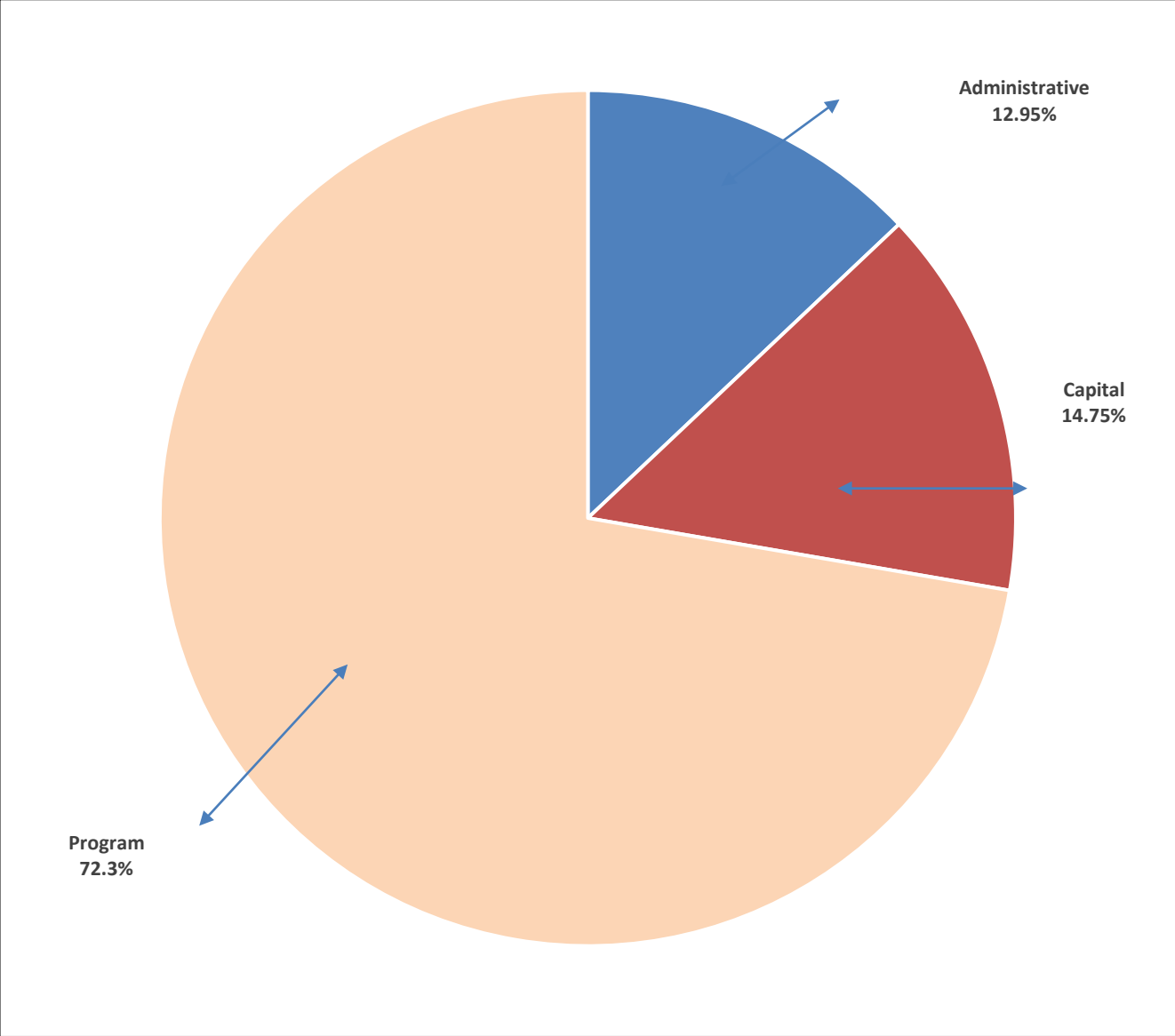
School Board Elections

Budget Vote – May 21st

Three Part Budget Summary

| FUNCTION | 2023-24 | 2024-25 | \$ Change | % Change |
|-----------------------------|----------------------|----------------------|-----------------------|-----------------|
| Total Administrative | \$ 3,503,411 | \$ 3,749,072 | \$ 245,661 | 7.01% |
| Total Capital | \$ 5,651,478 | \$ 4,270,312 | \$ (1,381,166) | -24.44% |
| Total Program | \$ 18,720,190 | \$ 20,924,405 | \$ 2,204,215 | 11.77% |
| Totals | \$ 27,875,079 | \$ 28,943,789 | \$ 1,068,710 | 3.83% |

Three Part Budget





Administrative Component

The administrative component of the 2024-2025 proposed budget is 12.95%. 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 for salaries and benefits, BOCES administrative costs, and BOCES Central Data Processing are included in this section of the three-part budget.

Administrative Component

| ADMINISTRATIVE | | | | |
|-----------------------------|---------------------|---------------------|-------------------|--------------|
| Function | 2023-24 | 2024-25 | \$ change | % change |
| Board of Education | \$ 11,776 | \$ 23,081 | \$ 11,305 | 96.00% |
| Central Administration | \$ 195,672 | \$ 230,229 | \$ 34,557 | 17.66% |
| Business Administration | \$ 690,599 | \$ 734,348 | \$ 43,749 | 6.33% |
| Legal | \$ 10,250 | \$ 15,250 | \$ 5,000 | 48.78% |
| Personnel | \$ 43,420 | \$ 45,600 | \$ 2,180 | 5.02% |
| Public Information | \$ 4,995 | \$ 5,150 | \$ 155 | 3.10% |
| Printing/Mailing | \$ 75,500 | \$ 68,000 | \$ (7,500) | -9.93% |
| Central Data Processing | \$ 894,871 | \$ 950,567 | \$ 55,696 | 6.22% |
| Other Central Services | \$ 68,500 | \$ 88,500 | \$ 20,000 | 29.20% |
| Insurance | \$ 81,000 | \$ 87,500 | \$ 6,500 | 8.02% |
| BOCES Administration | \$ 496,740 | \$ 507,739 | \$ 10,999 | 2.21% |
| Supervision/Regular School | \$ 489,149 | \$ 531,381 | \$ 42,232 | 8.63% |
| Planning/Evaluation | \$ 7,133 | \$ 7,015 | \$ (118) | -1.65% |
| Employee Benefits | \$ 433,806 | \$ 454,712 | \$ 20,906 | 4.82% |
| Total Administrative | \$ 3,503,411 | \$ 3,749,072 | \$ 245,661 | 7.01% |

Capital Component

The capital component of the 2024-2025 proposed budget is 14.75%. 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 the Cohen campus. 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 24-25 is NY Safe Act purchases for security which is expended in 2024-2025 and aid received in the subsequent year.

24-25 Capital Outlay Project

- Scope of the Project at Cohen Complex with Total Project cost of \$100,000
 - Security improvements with Day Automation Avigilon Access Control
 - Upgrade of Interactive White Boards



Capital Component

| CAPITAL | | | | |
|----------------------|---------------------|---------------------|-----------------------|-----------------|
| Function | 2023-24 | 2024-25 | \$ change | % change |
| Operation of Plant | \$ 1,162,513 | \$ 1,148,415 | \$ (14,098) | -1.2% |
| Maintenance of Plant | \$ 471,510 | \$ 515,322 | \$ 43,812 | 9.3% |
| Judgements & Claims | \$ 500 | \$ 1,000 | \$ 500 | 100.0% |
| Employee Benefits | \$ 478,234 | \$ 400,901 | \$ (77,333) | -16.2% |
| Debt Service | \$ 2,318,721 | \$ 2,104,674 | \$ (214,047) | -9.2% |
| Transfer to Capital | \$ 1,220,000 | \$ 100,000 | \$ (1,120,000) | -91.8% |
| Total Capital | \$ 5,651,478 | \$ 4,270,312 | \$ (1,381,166) | -24.44% |



Program Component

The program component of the 2024-2025 proposed budget represents 72.3% of the total budget. Expenditures include funding for all K-12 educational programs including teacher and support staff salaries & benefits, BOCES services, special education, instructional services, professional development, athletics, and transportation costs. Increases are due to contractual obligations for salaries and benefits, along with increased costs for occupational education.

Program Component

| PROGRAM | | | | |
|-------------------------------|----------------------|----------------------|---------------------|---------------|
| Function | 2023-24 | 2024-25 | \$ change | % change |
| Legal | \$ 10,250 | \$ 15,250 | \$ 5,000 | 0.0% |
| In-service Training | \$ 243,209 | \$ 268,751 | \$ 25,542 | 10.5% |
| Instruction-Regular School | \$ 6,709,992 | \$ 7,495,358 | \$ 785,366 | 11.7% |
| Special Education | \$ 3,834,046 | \$ 4,642,037 | \$ 807,991 | 21.1% |
| Occupational Education | \$ 1,153,901 | \$ 1,221,662 | \$ 67,761 | 5.9% |
| Instruction-Special Schools | \$ 198,115 | \$ 278,537 | \$ 80,422 | 40.6% |
| Library/Media | \$ 100,345 | \$ 111,306 | \$ 10,961 | 10.9% |
| Computer Assisted Instruction | \$ 37,588 | \$ 39,933 | \$ 2,345 | 6.2% |
| Guidance | \$ 258,621 | \$ 280,017 | \$ 21,396 | 8.3% |
| Health Services | \$ 189,401 | \$ 236,016 | \$ 46,615 | 24.6% |
| Co-Curricular Activities | \$ 61,500 | \$ 65,500 | \$ 4,000 | 6.5% |
| Interscholastic Athletics | \$ 332,400 | \$ 307,100 | \$ (25,300) | -7.6% |
| Transportation | \$ 739,607 | \$ 705,069 | \$ (34,538) | -4.7% |
| Transfers to other funds | \$ 50,000 | \$ 50,000 | \$ - | 0.0% |
| Employee Benefits | \$ 4,801,215 | \$ 5,207,869 | \$ 406,654 | 8.5% |
| Total Program | \$ 18,720,190 | \$ 20,924,405 | \$ 2,204,215 | 11.77% |

GST BOCES Final Budget Request

| Code | Description | 2023-24 Initial Request | 2024-25 Final Request | \$ Change Year to Year | % Change Year to Year |
|-----------------------------|------------------------------|----------------------------|--------------------------|---------------------------|--------------------------|
| 1010 | Board of Education | \$ 1,000 | \$ 1,000 | \$ - | 0.00% |
| 1310 | Business Administration | \$ 603,101 | \$ 642,048 | \$ 38,947 | 6.07% |
| 1680 | Computer Services | \$ 894,871 | \$ 950,567 | \$ 55,696 | 5.86% |
| 1981 | BOCES Administration | \$ 496,740 | \$ 507,739 | \$ 10,999 | 2.17% |
| 2020 | Supervision | \$ 3,800 | \$ 4,200 | \$ 400 | 9.52% |
| 2060 | Research/Planning/Evaluation | \$ 7,133 | \$ 7,015 | \$ (118) | -1.68% |
| 2070 | In-Service | \$ 190,709 | \$ 224,251 | \$ 33,542 | 14.96% |
| 2110 | Teaching - Regular | \$ 630,412 | \$ 414,392 | \$ (216,020) | -52.13% |
| 2250 | Special Education | \$ 2,720,825 | \$ 3,304,663 | \$ 583,838 | 17.67% |
| 2280 | Occupational Education | \$ 1,153,901 | \$ 1,221,662 | \$ 67,761 | 5.55% |
| 2330 | Teaching - Special | \$ 198,115 | \$ 278,537 | \$ 80,422 | 28.87% |
| 5510 | Transportation | \$ 1,807 | \$ 1,872 | \$ 65 | 3.47% |
| TOTAL BOCES BUDGETED | | \$ 6,902,414 | \$ 7,557,946 | \$ 655,532 | 9.50% |

Projected Revenue

| Account | 2023-2024 Adopted Budget | 2024-2025 Proposed Budget | Dollar Difference | Percent Difference |
|---|-----------------------------|------------------------------|----------------------|-----------------------|
| Real Property Tax Items | 8,532,323 | 8,681,519 | 149,196 | 1.75% |
| Charges For Services | 66,000 | 61,000 | -5,000 | -7.58% |
| Use of Money & Property | 151,524 | 158,524 | 7,000 | 4.62% |
| Reimbursements/Refunds | 351,000 | 366,000 | 15,000 | 4.27% |
| State Aid | 18,724,232 | 19,449,848 | 725,616 | 3.88% |
| Federal Aid | 50,000 | 50,000 | 0 | 0.00% |
| Appropriated Reserves & Fund Balance | 0 | 176,898 | 176,898 | 100.00% |
| Total | 27,875,079 | 28,943,789 | 1,068,710 | 3.83% |

**Foundation Aid Estimates from the 2024-25 Budget Development Process for the
Elmira Heights Central School District**

| | November 2023 Current Law Database | 2024-25 Executive Budget (Jan 2024) | February 2024 Current Law Database | 2024-25 Enacted Budget (April 2024) |
|--|---|--|---|--|
| How Foundation Aid Was Calculated | | | | |
| TAFPU | 1,346 | 1,346 | 1,306 | 1,306 |
| <i>multiplied by</i> | | | | |
| Per Pupil Aid* | \$10,780 | \$10,636 | \$10,812 | \$10,677 |
| <i>equals</i> | | | | |
| Total Formula Foundation Aid | \$14,510,352 | \$14,315,518 | \$14,120,760 | \$13,943,862 |
| Differences in Above Calculations | | | | |
| CPI Factor | 3.80% | 2.40% | 4.10% | 2.80% |
| Maximum State Sharing Ratio | 90% | 91% | 90% | 91% |
| Enrollment Source for TAFPU | SAMS Form A, Nov 2023 | SAMS Form A, Nov 2023 | SIRS-313, Jan 2024 | SIRS-313, Jan 2024 |
| Other Per Pupil Aid Inputs | Nov 2023 Database | Nov 2023 Database | Feb 2024 Database | Feb 2024 Database |
| State Aid Run Estimates | | | | |
| 2023-24 | \$12,836,657 | \$12,836,657 | \$12,836,657 | \$12,836,657 |
| 2024-25 | \$14,510,352 | \$14,315,518 | \$14,120,760 | \$13,943,862 |
| Year-to-year Change | \$1,673,695 | \$1,478,861 | \$1,284,103 | \$1,107,205 |
| % Year-to-year Change | 13.04% | 11.52% | 10.00% | 8.63% |
| Amount of Save Harmless (if any) | N/A | N/A | N/A | N/A |

Preliminary Tax Cap

| Elmira Heights Central School District | |
|--|--------------------|
| Tax Levy Limit Determination (Chapter 97 of the Laws of 2011) | |
| 2024-2025 Fiscal Year | |
| Tax Levy Cap - Calculations and Totals | |
| Tax Levy Limit (Cap) Before Exclusions | |
| Tax Levy Fiscal Year Ending (FYE) 06/30/2024 | \$8,435,523 |
| Total Tax Cap Reserve Amount from FYE 06/30/2024 | \$0 |
| Tax Base Growth Factor** | 1.0085 |
| PILOTS receivable FYE 06/30/2024 | \$76,782 |
| Capital Tax Levy for FYE 06/30/2024 | 295,634 |
| Allowable levy growth factor*** | 1.0200 |
| PILOTS receivable FYE 06/30/2025 | \$99,463 |
| Available Carryover from FYE 06/30/2024 | \$0 |
| Total Levy Limit Before Exclusions | \$8,354,677 |
| ** 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

| | | |
|---|---|--------------------|
| Exclusions | | |
| Tax levy necessary for expenditures resulting from tort orders/judgments over 5% FYE 06/30/2024 tax levy | | \$0 |
| Capital Tax Levy for FYE 06/30/2025 | | \$231,910 |
| 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 | | \$1,636 |
| TRS | | \$0 |
| Total Exclusions | \$ | 233,546 |
| Tax Levy Limit, Plus Exclusions | \$ | 8,588,223 |
| Tax Levy Limit, Plus Exclusions % | | 1.81% |
| | | |
| Proposed Levy for FYE 06/30/2025 | | \$8,562,056 |
| Difference Between Tax Levy Limit Plus Exclusions and Proposed Levy | | (\$26,167) |
| Do you plan to override the cap in 2024? | Yes <input checked="" type="radio"/> No <input type="radio"/> | |

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

- This chart estimates the possible 2024-2025 tax increase on a property with a \$100,000 value with a 1.50% 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. | | 2023-24 Actual | 2024-25 Proposed with Tax Cap of 1.50% |
|--|-----------|-----------------------|---|
| Property Value | \$100,000 | | |
| Tax rate per \$1000 of assessed value | | \$25.43 | \$25.81 |
| Average School Tax Bill | | \$2,543 | \$2,581 |
| Annual \$ tax increase (before STAR) | | | \$38 |
| Monthly \$ tax increase (before STAR) | | | \$3.17 |
| Basic STAR Savings | | \$659 | 631 |
| Average tax due after STAR | | \$1,884 | \$1,950 |
| Annual \$ tax increase (after STAR) | | | \$66 |
| Monthly \$ tax increase (after STAR) | | | \$5.50 |

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.**

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 | (\$9,674) | Salary increase for employees not covered by a collective bargaining agreement |
| Program | (\$39,091) | Equipment and salary increases for employees not covered by collective bargaining agreement |
| Capital | (\$150,800) | Capital Outlay Project, equipment, and salary increase for employees not covered by a collection 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)

2024-25 Admin CAP 15.19%



Proposition # 1

- Budget Proposition Recommendation to approve the following budget resolution and the property tax report card. Proposition Number 1 – (Budget) Shall the following resolution be adopted, to wit: BE IT RESOLVED, that the proposed budget of \$28,943,789 of the Elmira Heights Central School District for 2024-25 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 1.5% which does not exceed the statutory limit of 1.81% 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 School Buses

- 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 two (2) 65-passenger school buses, at an estimated maximum aggregate cost of \$328,451, 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 \$328,451 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 Establish Capital Reserve

Resolved that the Board of Education of the Elmira Heights Central School District is hereby authorized to establish a Capital Reserve Fund pursuant to Section 3651 of the Education Law (to be known as the “Building Capital Reserve Fund”), with the purpose of such fund being to finance site work, reconstruction and equipping of school buildings and facilities, and costs incidental thereto, the ultimate amount of such fund to be \$5,000,000, plus earnings thereon, the probable term of such fund to be 10 years, but such fund shall continue in existence until liquidated in accordance with the Education Law or until the funds are exhausted, and the sources from which the funds shall be obtained for such Reserve are (i) amounts from budgetary appropriations from time to time, and (ii) unappropriated fund balance made available by the Board of Education from time to time, and (iii) New York State Aid received and made available by the Board of Education from time to time, all as permitted by law

Members of the Board of Education Elected at Large

- one (1) seat for 4 year term to commence July 1, 2024
- one (1) seat for 3 year term to commence July 1, 2024

Vote for a MAXIMUM of **TWO (2)** (Mark an X or v in the box and/or write in)

Dominic Lucarelli

Patrick Parks

Terrance (Terry) Day (incumbent)

Write in – Print Full Name

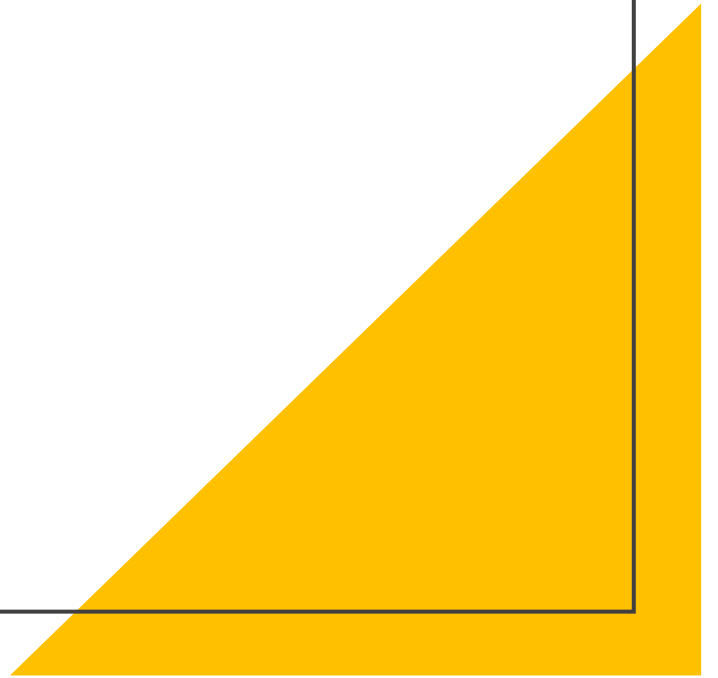
Write in – Print Full Name

Budget Vote

- **Tuesday May 21, 2024**
- **7:00 a.m. until 8:00 p.m.**
- **TAE Gymnasium**



Questions?





2024-25 Executive Budget School Aid Proposal

District: ELMIRA HEIGHTS CSD

County: Chemung

| Aid Categories | 2023-24 | 2024-25 | Change | % Change |
|--|-------------------|-------------------|------------------|--------------|
| Foundation Aid | 12,836,657 | 14,315,518 | 1,478,861 | 11.5% |
| Charter School Transition Aid | - | - | - | NA |
| High Tax Aid | - | - | - | NA |
| Summer Transportation Aid | - | - | - | NA |
| Transportation Aid w/o Summer | 678,321 | 750,412 | 72,091 | 10.6% |
| Building Aid | 1,893,907 | 1,299,985 | (593,922) | -31.4% |
| 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 |
| BOCES AID | 2,124,739 | 2,670,323 | 545,584 | 25.7% |
| Public Excess Cost High Cost Aid | 406,743 | 337,055 | (69,688) | -17.1% |
| Private Excess Cost Aid | - | - | - | NA |
| Software Aid | 6,543 | 16,313 | 9,770 | 149.3% |
| Library Materials Aid | 6,525 | 6,806 | 281 | 4.3% |
| Textbook Aid | 32,380 | 62,968 | 30,588 | 94.5% |
| Hardware and Technology Aid | 20,894 | 21,820 | 926 | 4.4% |
| 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 | 18,346,864 | 19,821,355 | 1,474,491 | 8.0% |
| Total Aid excluding Building Aids | 16,452,957 | 18,521,370 | 2,068,413 | 12.6% |

SOURCE: Compiled by NYSCOSS from New York State Education Department School Aid data

Tax Levy Options

| | <u>1.81%</u> | <u>1.50%</u> | <u>1.00%</u> |
|-----------------|--------------|--------------|--------------|
| Tax Levy | \$8,588,223 | \$8,562,056 | \$8,519,878 |
| Dollar Increase | \$152,700 | \$126,533 | \$84,355 |

Budget Assumptions

- Maintain current academic and extracurricular programming
- Maintain current staffing levels with addition of LPN position
- On-going Professional Development
- Continue to implement Technology Plan
- School Bus Replacement Schedule
Purchase of Two
Type C - 65 Passenger Buses
- Equipment replacement schedule
- Athletics- maintain current programming
addition of Varsity Soccer

Budget Assumptions

- Contractual Salary increase - ??
- Health Insurance - Proposed options
 - Excellus projected increase of 8.9%
 - MVP projected increase of 4.0%
- GST BOCES - Initial proposal increase of 9.50%
 - Business Administration
 - Special Education
 - CTE Costs & Alternative Education Middle School
- TRS Employer Contribution Rate - increase from 9.76% to 10.02%
- ERS Employer Contribution Rate - increase from 13.1% to 15.2%

Executive Budget Proposals

- **Foundation Aid**

Inflation Factor – a reduction in the inflation factor used to update to formula each year. Under current law the adjustment would be 4.1% and Governor’s proposal to reduce to 2.4% using multi-year average

Elimination of the Save Harmless –For decades NYS guaranteed District would continue to receive as much operating aid as previous year. Executive proposal eliminates protection and instead institutes a “transition adjustment”

- **Expense-based Aid**

No consolidation or reductions to any of the expense –based aid categories

- **Prior Year Adjustments**

Fourth year in a row, Executive Budget provides no funding of prior year adjustments

State Aid Proposal

| PROJECTED STATE AID: | 1/16/2024 Database | 2/15/2024 Database | Dollar Change | Percentage Change |
|---|---------------------|---------------------|--------------------|-------------------|
| 2024-25 FOUNDATION AID | \$14,315,518 | \$14,120,760 | (\$194,758) | (1.36%) |
| 2024-25 CHARTER SCHOOL TRANSITIONAL | \$0 | \$0 | \$0 | N/A |
| 2024-25 HIGH TAX AID | \$0 | \$0 | \$0 | N/A |
| 2024-25 SUMMER TRANSPORTATION AID | \$0 | \$0 | \$0 | N/A |
| 2024-25 TRANSPORTATION AID W/O SUMMER | \$750,412 | \$752,561 | \$2,149 | 0.29% |
| 2024-25 BUILDING AID | \$1,299,985 | \$1,299,985 | \$0 | 0.00% |
| 2024-25 BUILDING REORG INCENTIVE AID | \$0 | \$0 | \$0 | N/A |
| 2024-25 OPERATING REORG INCENTIVE AID | \$0 | \$0 | \$0 | N/A |
| 2024-25 NON-CMPNT COMPUTER ADMIN AID | \$0 | \$0 | \$0 | N/A |
| 2024-25 NON-CMPNT CAREER EDN AID | \$0 | \$0 | \$0 | N/A |
| 2024-25 NON-CMPNT ACADEMIC IMPROVMT AID | \$0 | \$0 | \$0 | N/A |
| 2024-25 BOCES AID | \$2,670,323 | \$2,634,617 | (\$35,706) | (1.34%) |
| 2024-25 PUBLIC EC HIGH COST AID | \$337,055 | \$336,997 | (\$58) | (0.02%) |
| 2024-25 PRIVATE EXCESS COST AID | \$0 | \$0 | \$0 | N/A |
| 2024-25 SOFTWARE AID | \$16,313 | \$15,714 | (\$599) | (3.67%) |
| 2024-25 LIBRARY MATERIALS AID | \$6,806 | \$6,556 | (\$250) | (3.67%) |
| 2024-25 TEXTBOOK AID | \$62,968 | \$60,289 | (\$2,679) | (4.25%) |
| 2024-25 HARDWARE & TECHNOLOGY AID | \$21,820 | \$21,019 | (\$801) | (3.67%) |
| 2024-25 FULL DAY K CONVERSION AID | \$0 | \$0 | \$0 | N/A |
| 2024-25 UNIV PREKINDERGARTEN AID | \$340,155 | \$340,155 | \$0 | 0.00% |
| 2024-25 SUPPLEMENTAL PUB EXCESS COST | \$0 | \$0 | \$0 | N/A |
| 2024-25 ACADEMIC ENHANCEMENT AID | \$0 | \$0 | \$0 | N/A |
| 2024-25 INSTRUCTIONAL COMPU TECH AID | \$0 | \$0 | \$0 | N/A |
| 2024-25 SHARED SERVICES AID, NON-CMPNT | \$0 | \$0 | \$0 | N/A |
| 2024-25 TOTAL AID | \$19,821,355 | \$19,588,653 | (\$232,702) | (1.17%) |



Additional Propositions

- Purchase of two 65 passenger type C buses – cost not to exceed \$328,451 less trade-in value.
- Establish a Capital Reserve - for the purpose to finance site work, reconstruction, new construction, and equipping of school buildings and facilities. The ultimate amount of such fund to be \$5,000,000 plus earnings for a probable term of ten years.

Projected Expenditures

| Account | 2023-2024 Adopted Budget | 2024-2025 Proposed Budget | Dollar Difference | Percent Difference |
|--------------------|-----------------------------|------------------------------|----------------------|-----------------------|
| General Support | 4,218,096 | 4,450,951 | 232,855 | 5.52% |
| Instructional | 13,615,400 | 15,469,613 | 1,854,213 | 13.62% |
| Transportation | 739,607 | 705,069 | (34,538) | -4.67% |
| Employee Benefits | 5,713,255 | 6,063,482 | 350,227 | 6.13% |
| Debt Service | 2,318,721 | 2,104,674 | (214,047) | -9.23% |
| Interfund Transfer | 1,270,000 | 150,000 | (1,120,000) | -88.19% |
| Total | 27,875,079 | 28,943,789 | 1,068,710 | 3.83% |