

**Board of Education
Regular Meeting**

Minutes March 5, 2025

**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 5:30 p.m. on March 5, 2025, by President Joseph Sullivan followed by the pledge of allegiance.

Members Present: Jody Buckley, John Cole, Terry Day, Dominic Lucarelli, Mikki Yesesky

Member Absent: Christopher Callas Joseph Sullivan

Others Present: Michael Gill, Martha Clark, Krissy McNamara

APPROVAL OF AGENDA/MINUTES

Agenda - A motion was made by Dominic Lucarelli, seconded by Jody Buckley and carried 5-0 to approve the agenda **with additions** of the March 5, 2025 Board of Education Regular meeting.

Minutes – A motion was made by Jody Buckley, seconded Mikki Yesesky and carried 5-0 to approve the minutes of the following Board of Education Meetings: February 5, 2025 Board of Education Regular Meeting

Order of Business

A motion was made by John Cole, seconded by Dominic Lucarelli, 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:

At 7:04pm a motion was made by Dominic Lucarelli, seconded by Mikki Yessky and carried 5-0 to enter executive session to discuss particular personnel employment histories and negotiations.

ADJOURN EXECUTIVE SESSION:

At 7:14pm a motion was made by Jody Buckley, seconded by Mikki Yesesky, and carried 5-0 to adjourn executive session.

COMMENTS FROM THE PUBLIC AND STAFF

Michael Gill - Superintendent ♦ Just returned from NYCOS Conference with many ongoing updates and information on: Zero Emissions aspirational deadline is 2027, Foundation aid will stay the same, CTE Costs, Retired teachers max income, Building a phone free district/distraction free learning—more details to come, Executive reports from state on portrait of a graduate. ♦ Spring sports start next week and this Friday and Saturday is the performance of “Hadestown: Teen Edition”.

Krissy McNamara – Elementary Principal ♦ Presenting I-Ready diagnostics from beginning to middle of the year. ♦ Half day team meetings went well, grade level teams appreciate half days to do work together. ♦ Spring Play is coming up, set is built and painting is happening. Tickets will be free for students and discounted for seniors. ♦ Board Member Jody Buckley commented on district attendance letter seems

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

Other Staff/Public Comments ♦ Carol Cady inquired about proposal from company seeking to develop two solar farms: one on West Hill Road, and another on Hillcrest Road. In addition to a solar array, plans include a large-scale rechargeable lithium-ion battery storage product. ♦ Superintendent Gill stated that the district is still in discovery mode, he and Superintendent Austin (Elmira City SD) are hoping to meet with people from community group and planning board to find out more.

PERSONNEL

A motion was made by Jody Buckley, seconded by Dominic Lucarelli and carried 5-0 to approve the following recommended personnel items F-1 through F-3 with additions, 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 Appointments

Recommendation to approve 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 Teacher:** Jamie Reynard
Substitute Support: Jamie Reynard
- b. Non-instructional probationary appointments:
Michele Early
Position: Bus Driver

Effective: March 6, 2025
 Probationary Period: one (1) year effective March 6, 2025 - March 5, 2026/Civil Service
 Total Compensation per EHESSA Contract: \$21.95 per hour (Step 3)

- c. Teaching Assistant appointment:
 Joseph Cleveland
 Tenure Area: Teaching Assistant
 Effective: March 6, 2025
 Probationary Period: Waived per Superintendent Gill
 Certification: Teaching Assistant Level III
 Total Compensation per EHESSA Contract: \$21.15 per hour (Off-Step)
 - d. Volunteers
 Volunteers to work with our athletic programs for the 2024-25 school year:
 Jason Forsyth - Tennis Charles Hassler Jr. - Tennis Elijah Reed - Tennis
 Brittany Pesesky – Tennis
 - e. Student Teacher - Morgan Richardson
 Acknowledge Elmira College student, Ms. Morgan Richardson as a student teacher under the supervision of Ms. Jennifer Jadoski, elementary education teacher in the subject area of elementary education at Cohen Elementary School, for the period of March 3, 2025 through April 25, 2025.
 - f. Coaching
 Appoint the following list of coaches for the 2024-25 school year pending all certification requirements.
- | <u>Sport</u> | <u>Coach</u> | <u>Level</u> | <u>Year</u> | <u>Stipend</u> |
|--------------|---------------|--------------|-------------|----------------|
| JV Softball | Jessica Smith | 1 | 1 | \$3,122.00 |

F-2 Change in Employment Status

Approve the tenure status of the following staff that have successfully completed their probationary period:

<u>Name</u>	<u>Effective Date</u>	<u>Tenure Area/Position</u>
Megan Molina	April 1, 2025	Administration/Director of Student Services

F-3 Resignation/Termination/Retirement

Resignations

- a. Accepted the resignation, with thanks for 2.5 years of service, of Kournie Evans as Teaching Assistant. Ms. Evans last day with the district is March 21, 2025.

FINANCIAL

G-1 Reports - acknowledged

A motion was made by John Cole, seconded by Mikki Yesesky, and carried 5-0 to acknowledge the following consent financial reports G1a thru G1g.

- a. Budget Status Report as of February 26, 2025
- b. Revenue Status Report as of February 26, 2025
- c. Budget Transfer Report as of February 26, 2025
- d. Treasurer’s Report:
 - i. Revised December 2024
 - ii. January 2025
- e. Claims Auditor Report for January 2025
- f. Extra Classroom Report for January 2025

FACILITIES

The updates below were reviewed by Superintendent Gill.

H-1 Capital Project 2021 / Energy Performance Contract (EPC) Update – A small number of final items need to be completed at Cohen and Edison to complete the project.

H-2 Capital Project 2024 / Transportation Facility Update - Equipment and temporary fencing panels have arrived at the new transportation facility property.

H-3 2025 Capital Outlay Update - New interactive boards have arrived for install.

NEW BUSINESS

J-1 Bus Proposition

A motion was made by Jody Buckley, seconded by Dominic Lucarelli, and carried 5-0 to approve the below resolution calling for a public vote for bus financing to purchase two buses:

BE IT RESOLVED BY THE BOARD OF EDUCATION AS FOLLOWS:

1. The following notice shall be added to the notice of annual meeting and election:

AND NOTICE IS ALSO GIVEN that the following proposition will be submitted for voter approval at such time:

PROPOSITION #2

Shall the following resolution be adopted to wit:

Resolved that the Board of Education of the Elmira Heights Central School District is hereby authorized to undertake the acquisition of two (2) 64-passenger diesel school buses, at an estimated maximum aggregate cost of \$333,367, less trade-in value, if any, and that such cost, 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 \$333,367 shall be issued, or the School District may enter into an installment purchase contract if the Board of Education determines that it is in the best interest of the School District to finance the purchase in that method.

2. At such meeting taxes to be levied by installments will be proposed for authorized indebtedness providing for payment of the acquisition of school buses at an estimated aggregate maximum cost of not to exceed \$333,367. Such taxes shall be levied upon all the taxable property of the District, shall be levied in annual installments and shall be of such amounts and levied in such years as may be determined by the Board of Education.

3. The District Clerk or the Clerk’s designee is hereby directed to add the above to the notice of the annual meeting of the School District.

4. This resolution shall take effect immediately upon its adoption.

J-2 SEQRA

A motion was made by John Cole, seconded by Dominic Lucarelli, and carried 5-0 to approve the attached resolution designating the Elmira Heights Central School District Board of Education as lead agency for purposes of the State Environmental Quality Review Act and Regulations hereby determines that the 2025 Capital Improvement Project work is a Type II action and not subject to further review under SEQRA:

RESOLUTION REGARDING STATE ENVIRONMENTAL QUALITY REVIEW

WHEREAS, the Board of Education of the Elmira Heights Central School District (the “Board”) has considered the effect upon the environment of the proposed 2025 Capital Improvement Project work, which will include, but is not limited to the following:

Replace windows and doors at Cohen Elementary/Middle School and windows, doors and roof replacements and resurfacing of exterior insulation finish system at Thomas A. Edison High School.

WHEREAS, the Board has reviewed the scope of the project and has further received and considered the advice of its architects with respect to the potential for environmental impacts resulting from the proposed action; and

WHEREAS, the Board has reviewed the Proposed Action with respect to the Type II criteria set forth in 6 NYCRR Part 617.5(c), now therefore;

BE IT RESOLVED, by the Board of Education as follows:

1. The Proposed Action does not exceed thresholds established under 6 NYCRR Part 617, the State Environmental Quality Review Act, (SEQRA).
2. The Board hereby determines the Proposed Action as a Type II action in accordance with the SEQRA regulations involving replacement, rehabilitation or reconstruction of a structure or property.
3. No further review of the Proposed Action is required under SEQRA.
4. This resolution shall be effective immediately.

J-3 Capital Reserve Expenditure Proposition

A motion was made by John Cole, seconded by Dominic Lucarelli, and carried 5-0 to approve the attached resolution calling for a public vote to expend from the existing capital reserve fund a maximum amount of Five Hundred Twenty Thousand Dollars (\$520,000), to undertake a capital improvement project, which includes but is not limited to alterations, renovations and improvements, located at Cohen Elementary/Middle School and Thomas A. Edison High School:

BE IT RESOLVED, by the Board of Education of the Elmira Heights Central School District, as follows:

Section 1. The proposition hereinafter set forth is hereby authorized to be submitted for the approval of the qualified voters of the District on the 20th day of May, 2025 (the “Vote”).

Section 2. The proposition set forth below shall be submitted at the Vote and the District Clerk shall include notice of the proposition in substantially the following form in the notice of the Vote:

NOTICE IS HEREBY FURTHER GIVEN that at the Vote to be held on May 20, 2025, the following proposition will be submitted:

PROPOSITION #3

RESOLVED, that the Board of Education of the Elmira Heights Central School District is hereby authorized to expend from the existing capital reserve fund a maximum amount of Five Hundred Twenty Thousand Dollars (\$520,000), to undertake a capital improvement project, which includes but is not limited to alterations, renovations and improvements, located at Cohen Elementary/Middle School and Thomas A. Edison High School.

Section 3. This resolution shall take effect immediately.

J-4 Cost Methodology 25-26

A motion was made by Dominic Lucarelli, seconded by Jody Buckley, and carried 5-0 to approve the Cost Allocation Methodology for COSERS to be offered by the GST BOCES for the 2025-26 school year.

CONSENT

A motion was made by John Cole, seconded by Mikki Yesesky, and carried 5-0 to approve the following consent agenda items K-1 through K-6.

K-1 CSE Recommendations – approved

The Board approved the student placement determinations from the on February 3, 5, 10, 11, 12, 14, and 27, 2025, CSE/504 meeting(s) and the funds to support such recommendations.

K-2 Health & Welfare – Elmira City - approved

The Board approved the health and welfare services contract with the Elmira City School District, having provided services for twenty (20) Elmira Heights students, attending non-public schools located in the Elmira City School District, during the 2024-25 school year, at a rate of \$895.77 per student for a total cost for twenty (20) students of \$17,915.40.

K-3 Café Supply Joint Bidding 2025-26 - approved

The Board approved the below resolution for participation in the 2025-26 joint bidding of commodities for cafeteria supplies as authorized by General Municipal Law, Section 119-o, with the Greater Southern Tier BOCES as the lead agency representing us in these matters.

FOR ALL CAFETERIA SUPPLY BIDS SCHOOL YEAR 2025-2026 including Milk, Ice Cream and Bread for following year

WHEREAS,

It is a plan of a number of public school districts associated with the Greater Southern Tier (GST) BOCES Area in New York, to bid jointly, cafeteria supplies including the following items on or about the following dates:

Meat and Grocery (NOI/FFS*) – May 21, 2025,

Commodity addendum items quarterly- September 3, 2025, November 19, 2025, February 25, 2026

Equipment – February 11, 2026

Ice Cream – April 29, 2026

Produce – Weekly throughout the year

Milk – April 29, 2026

Paper – July 9, 2025, January 14, 2026

Bread – May 27, 2026

WHEREAS,

The School District named below is desirous of participating with other districts in the GST BOCES area in the joint bidding of the commodities mentioned above as authorized by General Municipal Law, Section 119-o, and outlined in the accompanying memo.

WHEREAS,

The School District named below wishes to appoint a committee made up of participating schools to assume responsibility for drafting of specifications, advertising for bids, accepting and opening bids, tabulating bids, awarding bids to the lowest bidder who meets the specifications, reporting the results to the schools, and where applicable providing the procurement plan for the School Food Authority; therefore;

BE IT RESOLVED,

That the Board of Education of the School District listed below hereby appoints the GST BOCES to represent it in all matters relating above, and

BE IT FURTHER RESOLVED,

That the Board of Education of the School District listed below authorizes the above committee to represent it in all matters leading up to the entering a contract for the purchase of the above-mentioned commodities, and,

BE IT FURTHER RESOLVED,

That the Board of Education of the School District listed below agrees to (1) assume its equitable share of the costs of Cooperative Bidding; (2) abide by majority decisions of the participating districts on quality standards;

(3) that it will award contracts according to the recommendation of the committee.

K-4 Donation in kind – New York Agriculture

The Board accepted the donation in kind from New York Agriculture in the Classroom’s Grow with Us Grant of three (3) Tower Garden aeroponic systems with all the tools start growing in the new school year to Mr. Edgerton’s Technology class, with an approximate value of \$1,629.00.

K-5 Donation – Barb/Terry Day

The Board accepted, with thanks and appreciation, the donation from Barb and Terry Day of \$50.00 to be used to purchase supplies for the “Comfort Corner” in Mrs. Southard-Twichell’s Health classroom at TAE High School.

K-6 Donation – Community Foundation

The Board accepted, with thanks and appreciation, the donation grant check of \$750.00 from the Community Foundation of Elmira-Corning and the Finger Lakes, Inc. to be used for the Edison High School Community Service Day 2025.

DISCUSSION TOPICS

N-1 DASNY v. Private Market Financing

Business Manager, Martha Clark compared both financing options, the Board agreed with recommendation to move forward with DASNY due to a consistent local share.

N-2 Unassigned Fund Balance Plan

Business Manager, Martha Clark reviewed the current unassigned fund balance as of June 30, 2024, with discussion on possible options. Decision was made to move forward with capital reserve option for transportation, technology, and maintenance equipment.

N-3 2025-26 Budget Presentation

Business Manager, Martha Clark and Superintendent reviewed current budget numbers with projected revenues based on most recent state aide run to include Capital Outlay Project and GSTBOCES initial service request, moving forward with tax levy increase of 2%.

NEXT MEETING

Wednesday March 19, 2025	Regular BOE Meeting	7:00 pm	Comm Rm
Wednesday March 26, 2025	Regular BOE Meeting (if needed)	7:00 pm	Comm Rm
Wednesday April 2, 2025	Regular BOE Meeting	7:00 pm	Comm Rm

ADJOURNMENT – At 8:43pm motion was made by Jody Buckley, seconded by Dominic Lucarelli, and carried 5-0 to adjourn the meeting.

Clerk

Elmira Heights Central School District

POST-VOTE

POST-VOTE

DASNY VS PUBLIC MARKET ANALYSIS



Draft: February 24, 2025

Prepared By: BERNARD P. DONEGAN, INC. (585) 924-2145
345 Woodcliff Drive, 2nd Floor
Fairport, New York 14450

DASNY @ 3.85%

PROJECTED NET LOCAL SHARE OF DEBT SERVICE

\$10,475,000 CAPITAL PROJECT

17-Year Maturity Schedule

NOTE:
This Financial plan is used for illustrative purposes only and is based upon many variables: timing of events, interest rates and District cash flow needs. Your particular financial plan may vary significantly based upon actual future events.

A	B	C	D	E	F	G	H	I	J
Maturity Date	Capital Reserve & Cash Transfer	Annual Principal Payment	Remaining Principal Amount Outstanding	Annual Interest Payment	Annual Debt Service	Less State Building Aid	Gross Local Share	Less Capitalized Interest	Net Local Share
	\$1,100,000					3.500%			
	\$185,000					3.859%			
2024	\$ 1,285,000	\$ -	\$ 9,190,000	\$ 342,396	\$ 342,396	\$ -	\$ 342,396	\$ 130,000 ¹	\$ 212,396
2025	-	285,000	8,905,000	412,401	697,401	412,635	284,766	- ²	284,766
2026	-	360,000	8,545,000	441,886	801,886	838,087	(36,201)	-	(36,201)
2027	-	500,000	8,045,000	328,983	828,983	826,276	2,707	-	2,707
2028	-	540,000	7,505,000	309,733	849,733	826,276	23,457	-	23,457
2029	-	560,000	6,945,000	288,943	848,943	826,276	22,667	-	22,667
2030	-	585,000	6,360,000	267,383	852,383	826,276	26,107	-	26,107
2031	-	605,000	5,755,000	244,860	849,860	826,276	23,584	-	23,584
2032	-	595,000	5,160,000	221,568	816,568	826,276	(9,708)	-	(9,708)
2033	-	610,000	4,550,000	198,660	808,660	826,276	(17,616)	-	(17,616)
2034	-	630,000	3,920,000	175,175	805,175	826,276	(21,101)	-	(21,101)
2035	-	665,000	3,255,000	150,920	815,920	826,276	(10,356)	-	(10,356)
2036	-	670,000	2,585,000	125,318	795,318	826,276	(30,958)	-	(30,958)
2037	-	700,000	1,885,000	99,523	799,523	826,276	(26,753)	-	(26,753)
2038	-	720,000	1,165,000	72,573	792,573	826,276	(33,703)	-	(33,703)
2039	-	770,000	395,000	44,853	814,853	826,276	(11,423)	-	(11,423)
2040	-	395,000	-	15,208	410,208	413,138	(2,930)	-	(2,930)
Totals	\$ 1,285,000	\$ 9,190,000		\$ 3,740,378	\$ 12,930,378	\$ 12,405,444	\$ 524,935	\$ 130,000	\$ 394,935

Interest/Principal 40.70%

Notes: 1. Use of \$60,026 BAN Premium and estimated use of \$ Capitalized Interest.
2. BAN Premium available to offset local share.

DASNY @ 4.10%

Elmira Heights Central School District

PROJECTED NET LOCAL SHARE OF DEBT SERVICE

\$10,475,000 CAPITAL PROJECT

17-Year Maturity Schedule

NOTE:
This Financial plan is used for illustrative purposes only and is based upon many variables: timing of events, interest rates and District cash flow needs. Your particular financial plan may vary significantly based upon actual future events.

A	B	C	D	E	F	G	H	I	J
Maturity Date	Capital Reserve & Cash Transfer	Annual Principal Payment	Remaining Principal Amount Outstanding	Annual Interest Payment	Annual Debt Service	Less State Building Aid	Gross Local Share	Less Capitalized Interest	Net Local Share
				4.100% Bonds 4.75% / 4.50% Notes					
	\$1,100,000								
	\$185,000								
2024	\$ 1,285,000	\$ -	\$ 9,190,000	\$ 342,396	\$ 342,396	\$ -	\$ 342,396	\$ 130,000 ¹	\$ 212,396
2025	-	285,000	8,905,000	412,401	697,401	412,635	284,766	- ²	284,766
2026	-	360,000	8,545,000	470,580	830,580	851,801	(21,222)	-	(21,222)
2027	-	500,000	8,045,000	350,345	850,345	839,797	10,548	-	10,548
2028	-	540,000	7,505,000	329,845	869,845	839,797	30,048	-	30,048
2029	-	560,000	6,945,000	307,705	867,705	839,797	27,908	-	27,908
2030	-	585,000	6,360,000	284,745	869,745	839,797	29,948	-	29,948
2031	-	605,000	5,755,000	260,760	865,760	839,797	25,963	-	25,963
2032	-	595,000	5,160,000	235,955	830,955	839,797	(8,842)	-	(8,842)
2033	-	610,000	4,550,000	211,560	821,560	839,797	(18,237)	-	(18,237)
2034	-	630,000	3,920,000	186,550	816,550	839,797	(23,247)	-	(23,247)
2035	-	665,000	3,255,000	160,720	825,720	839,797	(14,077)	-	(14,077)
2036	-	670,000	2,585,000	133,455	803,455	839,797	(36,342)	-	(36,342)
2037	-	700,000	1,885,000	105,985	805,985	839,797	(33,812)	-	(33,812)
2038	-	720,000	1,165,000	77,285	797,285	839,797	(42,512)	-	(42,512)
2039	-	770,000	395,000	47,765	817,765	839,797	(22,032)	-	(22,032)
2040	-	395,000	-	16,195	411,195	419,899	(8,704)	-	(8,704)
Totals	\$ 1,285,000	\$ 9,190,000		\$ 3,934,247	\$ 13,124,247	\$ 12,601,700	\$ 522,550	\$ 130,000	\$ 392,550

Interest/Principal 42.81%

Notes:
1. Use of \$60,026 BAN Premium and estimated use of \$ Capitalized Interest.
2. BAN Premium available to offset local share.

Elmira Heights Central School District
 \$10,475,000 Capital Project

DASNY vs Public Market Serial Bond Summary

A				B				C	
DASNY (\$8,905,000 Serial Bond)				Public Market (\$8,905,000 Serial Bond)				(B-A)	
Est. Serial Bond Interest Rate	Est. DASNY Average Interest Rate	Est. Total Local Share	\$ Change	Est. Serial Bond Interest Rate	State Assumed Rate	Est. Total Local Share	\$ Change	Total Local Share Difference	
3.85%	3.859%	\$ 394,935		3.50%	3.500%	\$ 337,414	185,136	\$ (57,521)	
4.10%	4.065%	\$ 392,550	(2,385)	3.75%	3.500%	\$ 522,550	185,142	130,000	
4.35%	4.272%	\$ 388,087	(4,463)	4.00%	3.500%	\$ 707,692		319,605	

Unassigned Fund Balance

The District is permitted under NYS Real Property Tax Law (Code 1318), to retain up to 4% of the succeeding year's budget in unassigned fund balance.

24-25 Budget	\$ 28,943,789.00
Statutory Limit	4.00%
	\$ 1,157,752
Balance as of 6/30/24	\$ 3,883,501.00
Less limit	\$ (1,157,752.00)
Excess Unassigned FB	\$ 2,725,749.00

Account Code	Reserve:	Amount
A.814	Worker's Compensation Reserve	\$730,123.00
A.815	Unemployment Reserve	\$276,398.01
A.827	Retirement Contribution Reserve	\$1,204,710.01
A.828	TRS Contribution Reserve	\$384,545.74
A.864	Tax Certiorari Reserve	\$117,608.25
A.867	Employee Benefits Accrued Liability Reserve	\$198,601.42
A.878	Capital Reserve	\$1,340,892.43
A.878.01	Capital Reserve	\$1,750,000.00
A.882	Repair Reserve	\$458,592.23
	Total Reserved Fund Balance	\$ 6,461,471.09

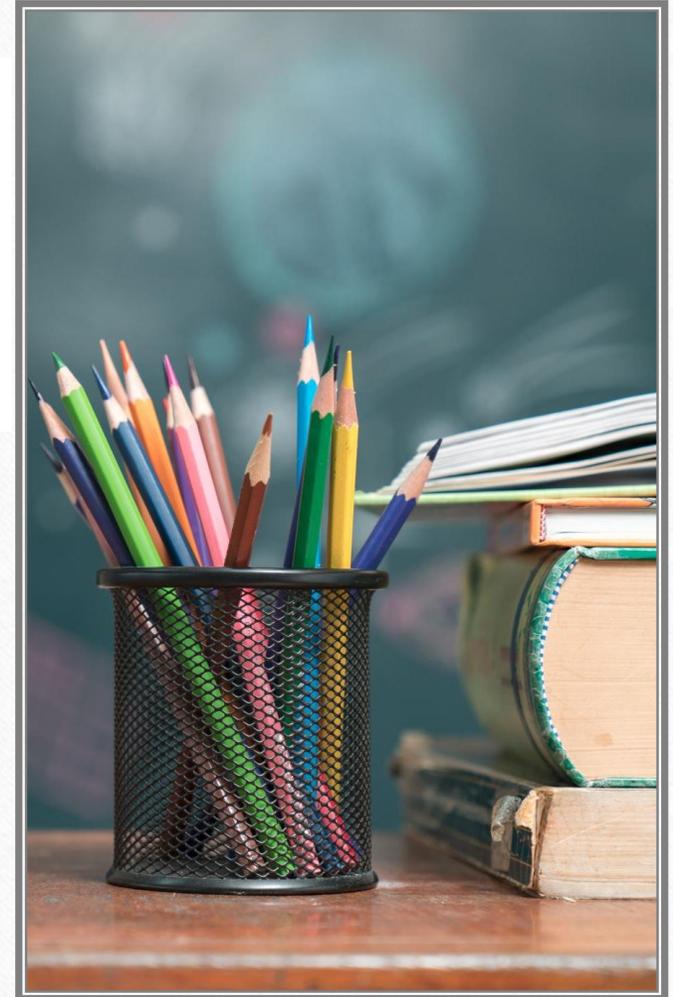
Options

- Fund Reserves – fund existing reserves already created with focus on the purpose and funding level – what is the planned use of reserve balance
 - ✓ Example would be to fund our existing Capital Reserve that was established last year.
- Pay Down Debt – use funds to pay down debit in place of borrowing
- Create new reserve funding opportunities
 - ✓ Establish a new Capital Reserve for Transportation – purchase of additional diesel buses
 - ✓ Establish a new Capital Reserve for Technology – purchase of devices and upgrade of servers
 - ✓ Establish a new Capital Reserve for large dollar purchases – i.e. Maintenance Equipment

Budget Information Proposal



March 5, 2025



Executive Budget Proposals

- Foundation Aid Changes –

Current law changes CPI increase to 3.1%

Rockefeller Institute Recommendations- Replace 2000 Census with Small Area Income & Poverty Estimates (SAIPE)

Replace Free & Reduced Price Lunch with Economically Disadvantaged Youth

State Sharing Ratio Tier 2 slight increase maximum % increase from 91% to 93%

Minimum increase for all Districts of 2%

Executive Budget Proposals

- Districted Free Learning – State mandated local policy prohibiting all internet-enabled devices used by students beginning August 1, 2025
- Dual Enrollment – Directs SED to create a statewide dual enrollment policy.
- Universal Meals – subsidy for students/schools not currently eligible
- School Aid Database Freeze – frozen at certain date with no adjustments
- STAR Program Changes- age eligibility, and set 7/1 residency date

Budget Assumptions

- Maintain current academic and extracurricular programming
- Maintain current staffing levels
- On-going Professional Development – PLC and specific association conferences
- School Bus Replacement Schedule – Purchase of 2 Type C – 65 passenger buses
- Equipment Replacement Schedule – Purchase of replacement for John Deere Tractor
- Athletics – Addition of Varsity Soccer and Winter Tack

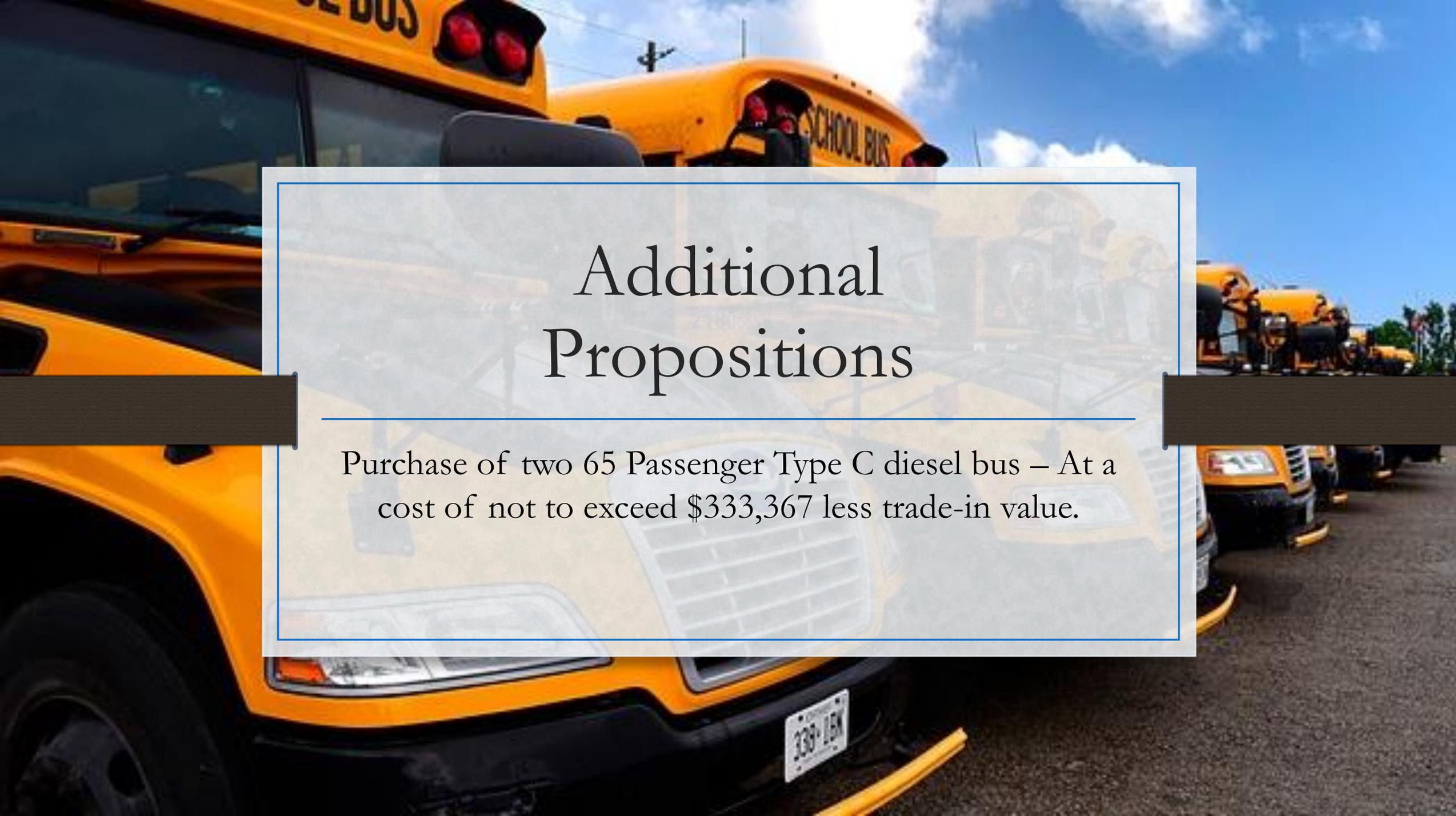
Budget Assumptions

- Contractual Salary Increases – From 4 % to 4.75%
- GST BOCES – Initial budget presentation on 2/12/25
- TRS Employer Contribution Rate – Decrease from 10.11% to 9.59% (estimate)
- ERS Employer Contribution Rate – Increase from 15.20% to 16.50%
- Health Insurance – MVP working on renewal, difficult limited with claim data.
Preliminary data show increase of 9% to 15%

25-26 Capital Outlay

- Scope of the project at Thomas Edison High School with a total cost of \$100,000
 - Classroom renovation to accommodate Family & Consumer Science curriculum
 - Stage door replacement
 - Weight Room floor upgrade (as budget allows)





Additional Propositions

Purchase of two 65 Passenger Type C diesel bus – At a cost of not to exceed \$333,367 less trade-in value.

Projected Revenue

Account	2024-2025 Adopted Budget	2025-2026 Proposed Budget	Dollar Difference	Percent Difference
Real Property Tax Items	8,681,519	8,843,695	162,176	1.87%
Charges For Services	61,000	61,000	0	0.00%
Use of Money & Property	158,524	307,000	148,476	93.66%
Reimbursements/Refunds	366,000	466,000	100,000	27.32%
State Aid	19,449,848	20,256,274	806,426	4.15%
Federal Aid	50,000	45,000	(5000)	-10.00%
Appropriated Reserves & Fund Balance	176898	-	(176,898)	-100.00%
Total	28,943,789	29,978,969	1,035,180	3.58%

**2025-26 Executive Budget Estimates of General Support for Public Schools for the
Elmira Heights Central School District**

	<u>2024-25</u>	<u>2025-26</u>	<u>Change</u>	<u>%</u>
Foundation Aid	\$13,915,012	\$14,193,312	\$278,300	2.00%
Expense-based Aids				
Building Aid	\$1,198,807	\$1,258,972	\$60,165	5.02%
Transportation Aid*	\$658,126	\$775,902	\$117,776	17.90%
BOCES Aid	\$2,419,878	\$2,740,478	\$320,600	13.25%
Public High Cost Excess Cost Aid	\$573,193	\$350,454	(\$222,739)	-38.86%
Private Excess Cost Aid	\$43,049	\$42,475	(\$574)	-1.33%
Special Services Aid	\$0	\$0	\$0	N/A
Instructional Materials Aids				
Software Aid	\$9,468	\$15,429	\$5,961	62.96%
Hardware & Technology Aid	\$21,020	\$20,340	(\$680)	-3.24%
Textbook Aid	\$60,289	\$58,658	(\$1,631)	-2.71%
Library Materials Aid	\$6,446	\$6,438	(\$8)	-0.12%
Other Operating Aids				
Academic Enhancement Aid	\$0	\$0	\$0	N/A
Charter School Transitional Aid	\$0	\$0	\$0	N/A
High Tax Aid	\$0	\$0	\$0	N/A
Supplemental Public Excess Cost Aid	\$0	\$0	\$0	N/A
Aid for Recent Consolidations				
Operating Reorganization Incentive Aid	\$0	\$0	\$0	N/A
Building Reorganization Incentive Aid	\$0	\$0	\$0	N/A
Subtotal	\$18,905,288	\$19,462,458	\$557,170	2.95%
Aid for Early Childhood Education				
Full Day Kindergarten Conversion Aid	\$0	\$0	\$0	N/A
Universal Prekindergarten Aid**	\$340,155	\$340,155	\$0	0.00%
Total School Aid	\$19,245,443	\$19,802,613	\$557,170	2.90%

*Includes Summer Transportation

**Increases represent actual claims in 2024-25 returning to the maximum grant allocation, and may not reflect actual increase in funds.

Preliminary Tax Cap

Elmira Heights Central School District Tax Levy Limit Determination (Chapter 97 of the Laws of 2011) 2025-2026 Fiscal Year

Tax Levy Cap - Calculations and Totals	
Tax Levy Limit (Cap) Before Exclusions	
Tax Levy Fiscal Year Ending (FYE) 06/30/2025	\$8,562,053
Total Tax Cap Reserve Amount from FYE 06/30/2025	\$0
Tax Base Growth Factor**	1.0040
PILOTS receivable FYE 06/30/2025	\$90,398
Capital Tax Levy for FYE 06/30/2025	231,910
Allowable levy growth factor***	1.0200
PILOTS receivable FYE 06/30/2026	\$90,398
Available Carryover from FYE 06/30/2025	\$0
Total Levy Limit Before Exclusions	\$8,533,490
** 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 Cont'd

Exclusions	
Tax levy necessary for expenditures resulting from tort orders/judgments over 5% FYE 06/30/2025 tax levy	\$0
Capital Tax Levy for FYE 06/30/2026	\$607,696
Tax levy necessary for pension contribution expenditures caused by growth in ERS	\$0
TRS	\$0
Total Exclusions	\$ 607,696
Tax Levy Limit, Plus Exclusions	\$ 9,141,186
Tax Levy Limit, Plus Exclusions %	6.76%
Proposed Levy for FYE 06/30/2026	\$8,733,297
Difference Between Tax Levy Limit Plus Exclusions and Proposed Levy	(\$407,889)
Do you plan to override the cap in 2025?	<input type="radio"/> Yes <input checked="" type="radio"/> No

Account	2024-2025 Adopted Budget	2025-20265 Proposed Budget	Dollar Difference	Percent Difference
General Support	4,450,951	4,633,323	182,372	4.10%
Instructional	15,469,613	15,090,978	(378,635)	-2.45%
Transportation	705,069	735,066	29,997	4.25%
Employee Benefits	6,063,482	6,436,040	372,558	6.14%
Debt Service	2,104,674	2,933,562	828,888	39.38%
Interfund Transfer	150,000	150,000	-	0.00%
Total	28,943,789	29,978,969	1,035,180	3.58%

Projected Expenditures

GST BOCES Initial Service Request

Code	Description	2024-25 Initial Request	2025-26 Initial Request	\$ Change Year to Year	% Change Year to Year
1010	Board of Education	\$ 1,000	\$ 1,000	\$ -	0.00%
1310	Business Administration	\$ 642,048	\$ 661,167	\$ 19,119	2.89%
1680	Computer Services	\$ 950,567	\$ 1,079,170	\$ 128,603	11.92%
1981	BOCES Administration	\$ 507,739	\$ 533,155	\$ 25,416	4.77%
2020	Supervision	\$ 4,200	\$ 4,300	\$ 100	2.33%
2060	Research/Planning/Evaluation	\$ 7,015	\$ 7,130	\$ 115	1.61%
2070	In-Service	\$ 224,251	\$ 227,439	\$ 3,188	1.40%
2110	Teaching - Regular	\$ 414,392	\$ 422,291	\$ 7,899	1.87%
2250	Special Education	\$ 3,304,663	\$ 3,224,055	\$ (80,608)	-2.50%
2280	Occupational Education	\$ 1,221,662	\$ 1,170,584	\$ (51,078)	-4.36%
2330	Teaching - Special	\$ 278,537	\$ 281,165	\$ 2,628	0.93%
2815	School Nurse	\$ -	\$ 42,563	\$ 42,563	100.00%
5510	Transportation	\$ 1,872	\$ 1,898	\$ 26	1.37%
TOTAL BOCES BUDGETED		\$ 7,557,946	\$ 7,655,917	\$ 97,971	1.30%

Next Steps

- Continue to monitor NYS budget information for any changes to state aid.
- Preparation of any additional Propositions and ballot.
- Distribution of petitions for Board of Education Member – Due 4/21/2025
- Work with Perry & Carroll and MVP on Health Insurance Renewal
- Prepare Budget Statement & required attachments along with budget newsletter
- Finalize numbers for final budget review on 3/19/2025 and adoption by the Board of Education on 4/2/2025

- Budget Vote

- Tuesday May 20, 2025
- 7:00 a.m. until 8:00 p.m.
- TAE Gymnasium





Questions??