

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 7:02 p.m. on March 1, 2023 by Board President Joseph Sullivan followed by the pledge of allegiance.

**Members Present:** Jody Buckley, Christopher Callas, Terry Day, Michael Lepak, Joseph Sullivan, Andrew Willard

**Member Absent:** John Cole

**Others Present:** Michael Gill, Martha Clark, Tom Boyanowski, Amanda Williamee, Abigail Beam and family members, Melissa Kelley.

**APPROVAL OF AGENDA/MINUTES**

**Agenda -**

A motion was made by Jody Buckley, seconded by Terrance Day and carried 6-0 to approve the agenda of the March 1, 2023 Board of Education Regular meeting.

**Minutes –**

A motion was made by Jody Buckley, seconded Michael Lepak and carried 6-0 to approve the minutes of the following Board of Education Meetings:  
February 15, 2023 Board of Education Regular Meeting

**Order of Business:**

A motion was made by Jody Buckley, seconded by Andrew Willard and carried 6-0 to suspend the regular order of business to accommodate guests, special discussion topics and presentations in an order of business as deemed appropriate.

*The President jumped down to L-1*

**AWARDS/HONORS/ACHIEVEMENT**

**L-1 Abigail Beam – January Graduate** - Superintendent Gill, High School Principal Boyanowski, and Board President Sullivan presented Miss Beam with High School diploma.

**COMMENTS FROM THE PUBLIC AND STAFF**

Michael Gill - Superintendent ♦ Very successful benefit put on by students for Landan Marsh battling Hodgkin's lymphoma, raised \$4630 for the family. Community really came together. ♦ Winter athletics is wrapping up. ♦ Newsletter went out today ♦ Good number of bids received, will award at next meeting. ♦ 1 snow day left, there are talks of half day on Friday, but will keep an eye on snowstorm. ♦ GSTBOCES Legislative event tomorrow.

Tom Boyanowski – High School Principal ♦ Exciting to have graduates in January. ♦ Landan Marsh event was packed, wonderful turnout by community! ♦ The play "Rodgers & Hammerstein's Cinderella" is March 10<sup>th</sup> and 11<sup>th</sup> at 7:00pm. ♦ March 13<sup>th</sup> Spring sports begin. ♦ Already preparing for June graduation, ordering caps and gowns and scheduling regents exams.

Martha Clark – Business Manager ♦ no comments.

**PERSONNEL:**

A motion was made by Jody Buckley, seconded by Michael Lepak and carried 6-0 to approve the following recommended personnel items F-1a thru 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 Resignations / Terminations / Retirements:**

**Resignation**

- a. Stacee Lewis, Food Service Helper

The Board accepted the resignation of Stacee Lewis as food service helper effective February 15, 2023 (mid-shift). It shall be noted that insufficient notice was given to resign in good standing in accordance with the EHESSA agreement.

**Retirement**

- b. R. Andrew Berg, Physical Education Teacher

The Board accepted for the purpose of retirement, the resignation of Physical Education teacher, Mr. R. Andrew Berg, with thanks and best wishes, effective June 30, 2023. Mr. Berg will be retiring after twenty-six (26) years of service with the district

**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. Echo Beach - District Claims Auditor to only audit the GSTBOCES invoices.
- b. Student Teacher  
  - Jeffrey Jung – The Board acknowledged Elmira College student, Mr. Jeffrey Jung as a student teacher under the supervision of Mrs. Jill Whitney, teacher in the subject area of Math at Thomas A. Edison High School, for the period of February 27, 2023 through April 14, 2023

**F-3 Parental Leave**

- a. Jill Whitney  
  - The Board approved the parental leave of Jill Whitney effective on or about August 11, 2023 through June 30, 2024.

**FINANCIAL**

**G-1 Reports - acknowledged**

A motion was made by Christopher Callas, seconded by Terrance Day, and carried 6-0 to acknowledge the following consent financial reports G1a through G1f.

- a. Budget Status Report as of February 22, 2023
- b. Revenue Status Report as of February 22, 2023
- c. Budget Transfer Report as of February 22, 2023
- d. Treasurer’s Reports for January 2023
- e. Claims Auditor Report for January 2023
- f. Extra Classroom Report for January 2023

**FACILITIES**

- H-1 2022 Capital Outlay / Annual Project Update – contingency money leftover bought cameras. The cameras came in, getting the install scheduled.
- H-2 2023 Capital Outlay Project – all construction is complete, paid last bill today.
- H-3 Capital Project 2021 / Energy Performance Contract (EPC) Update – Nothing new, LED lights are being installed on second shift.

**NEW BUSINESS**

**J-1 Excellus BC/BS Rates 2023-24 - approved**

A motion was made by Andrew Willard, seconded by Michael Lepak and carried 6-0 to approve the Excellus BC/BS rates for the Signature Copay 1 plan and Signature Deductible 3 plan options for the contract period of July 1, 2023 through June 30, 2024.

**CONSENT**

A motion was made by Terrance Day, seconded by Christopher Callas and carried 6-0 to approve the following consent agenda items **K-1 through K-4**.

**K-1 CSE Recommendations and Funding - approved**

The Board of Education approved the student placement determinations from the February 1, 3, 6, 7, 13, 15, and 17, 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 February 3, 7, and 17, 2023, CPSE meeting(s) and the funds to support such recommendations.

**K-3 Scholarship Award - donation – accepted**

The Board of Education accepted the scholarship award collected from TAE class of 1958 classmates, friends, and family members of recently deceased alum, Sondra (Schrock) Kendall, to award a female graduate of the Class of 2023 who is continuing her education in a major of Art or Music, with sincere appreciation for the generous scholarship award.

**K-4 Cafeteria Supplies – Joint Bidding – approved**

The Board approved the following resolution for participation in the 2023-24 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 2023-24 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 24, 2023, Commodity addendum items quarterly- September 6, 2023, November 29, 2023, February 28, 2024**

**Equipment – February 14, 2024**

**Ice Cream – May 1, 2024**

**Produce – Weekly throughout the year**

**Milk – May 1, 2024**

**Paper – July 6, 2023, January 17, 2024**

**Bread – May 29, 2024**

**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.

**COMMUNICATION**

**M-1 Letter from NYSSMA Students**

Superintendent Gill shared a letter from the NYSSMA students thanking the Board of Education for the opportunity to travel to Area All State.

**DISCUSSION**

**N-1 2023-24 School Calendar**

Superintendent Gill reviewed the proposed 2023-24 School Calendar and explained the major change will reflect half days for TAE will be separate from Cohen half days.

**N-2 Three Year Board Term**

The Superintendent reviewed the idea of shortening the term to three years. After a brief discussion, the Board of Education decided to move forward with shortening the service term to 3 (three) years from 5 (five) years. The Superintendent will look into next steps.

**N-3 Professional Development**

Superintendent Gill reviewed the importance of Professional Development and reviewed Solution Tree PLC at Work program that can be run through BOCES as a share. The Board is good to move forward.

**N-4 Reserve Plan 2022-23**

Business Manager Martha Clark reviewed the plan for reserves for the 2022-23 school year and answered questions.

**N-5 2023-24 Budget Presentation**

Business Manager Martha Clark presented updates with questions and answers.

**NEXT MEETING**

Wednesday	March 8, 2023	Regular BOE Meeting (do not anticipate needing)	7:00 pm	Community Rm
Wednesday	March 15, 2023	Regular BOE Meeting	7:00 pm	Community Rm
Wednesday	March 22, 2023	Regular BOE Meeting (do not anticipate needing)	7:00 pm	Community Rm
Wednesday	March 29, 2023	Regular BOE Meeting (do not anticipate needing)	7:00 pm	Community Rm

**EXECUTIVE SESSION:**

At 9:05pm a motion was made by Christopher Callas, seconded by Michael Lepak, and carried 6-0 to enter executive session to discuss employment histories of particular persons.

**ADJOURN EXECUTIVE SESSION:**

At 10:04pm a motion was made by Andrew Willard, seconded by Christopher Callas, and carried 5-0 to adjourn executive session.

**ADJOURNMENT**

– At 10:05pm motion was made by Terrance Day, seconded by Michael Lepak, and carried 5-0 to adjourn the meeting.

\_\_\_\_\_  
Clerk

# Professional Development

More important now than ever.



# Why is *now* more important than ever?

Significant Challenges due to COVID impacted years.

- COVID's Impact on Student Learning:
  - Learning loss across all levels and every student.
  - This is a *generational challenge*.
  - Teachers preparation was never targeted to this type of challenge.
- Teachers are THE greatest single impact on a students' success.
  - Original teacher training is 10-20-30 years old. Time for tuning and sharpening skills.
  - THEY need the Boost to be able to BOOST our students' learning.
- Systems of Supports were created prior to COVID.
  - These systems need sharpening with the assistance and guidance offered through targeted professional development.
  - Work started. Let's push it to the next level.

**Significant challenges require significant solutions.**

# We started this journey on our own... now an opportunity to get accelerated learning and supports has arrived in NYS!

## The BEST professional Development Ever.

- MTSS Conference in Louisville this past fall.
  - Virtual workshop in August.
- District Leadership Team Pillar Goal.
  - Professional Development has already begun

## Solution Tree PLC at Work: NYS Cohort 1

- Three Year Program with in-person and virtual consultants assist in guiding the work to take us to the next level.
- Access to conferences and workshops.

***We can now run this through BOCES as a Share!***

**THE COUNCIL OF SCHOOL SUPERINTENDENTS** **LEAP** **Solution Tree**

### Join Cohort One for Three Years of Learning Ensure Districtwide Equity through the Implementation of Professional Learning Communities at Work®

**PLC AT WORK**

Engage in a powerful statewide professional learning project designed specifically for district leadership teams and their unique challenges. Partner with the New York Council of School Superintendents, Leadership for Educational Achievement Foundation, Inc., and Solution Tree to put systems and processes in place to ensure equity and high levels of learning for all students by:

- ▶ Implementing a guaranteed and viable curriculum
- ▶ Creating a balanced assessment system
- ▶ Removing barriers to create support and extension opportunities
- ▶ Building an inclusive and healthy culture
- ▶ Addressing equity issues through effective, fair, and accurate standards-based reporting and grading practices

The work will be highly customized for each district based on size and need. Solution Tree experts, who have implemented these practices both as practitioners and partners with districts just like yours, will lead this work to increase learning for all students.

# Making our Mission & Vision a Strategic Plan

We have GREAT things at work at EHCS.

With all that we could do. How do we focus on what's MOST important, and then GET IT DONE?

## Strategic Planning.

We have done some of this work before, let's engage with experts to help us make a plan to get the work done.

***\*CAN be run through BOCES as a Share.***

The screenshot shows the Education Elements website. The logo at the top left reads "Education Elements" with "A Scholarus Learning Company" underneath. The navigation menu includes "About Us", "Our Impact", "Our Services", "Resources", and "Quick Links". The main heading is "How we can help you". Below this, it states "We offer these support options for strategic planning:". Two blue boxes describe the options: "STRATEGIC PLANNING TOOLKIT" and "COMPREHENSIVE STRATEGIC PLANNING".

Education Elements  
A Scholarus Learning Company

About Us ▾ Our Impact Our Services ▾ Resources ▾ Quick Links ▾

## How we can help you

We offer these support options for strategic planning:

- STRATEGIC PLANNING TOOLKIT**  
Get the best of both worlds. Gain access to a toolkit of resources as well as consulting support for you as you run your strategic planning process. Virtual support. Includes a professionally designed 2-4 page plan.
- COMPREHENSIVE STRATEGIC PLANNING**  
Focus on the substance of your plan and the people while our team shoulders the majority of facilitation and deliverable creation for your strategic planning process. A combination of in-person and virtual support. Includes a professionally designed 2-4 page plan.

# Elmira Heights Central School District

## 2022-2023

### Reserve Plan

The establishment and funding of reserves is an important consideration in the maintenance of a sound financial plan for any school district. This concept is recognized by the New York State Comptroller:

Saving for future projects, acquisitions, and other allowable purposes is an important planning consideration for local governments and school districts. Reserve funds provide a mechanism for legally saving money to finance all or part of future infrastructure, equipment, and other requirements. Reserve funds can also provide a degree of financial stability by reducing reliance on indebtedness to finance capital projects and acquisitions. In uncertain economic times, reserve funds can also provide officials with a welcomed budgetary option that can help mitigate the need to cut services or to raise taxes. In good times, money not needed for current purposes can often be set aside in reserves for future use. (*Office of the New York State Comptroller — Local Government Management Guide — Reserve Funds, Pg. 1*)

The following is summary of the current reserve funding along with explanation of each reserve.

#### ELMIRA HEIGHTS CENTRAL SCHOOL DISTRICT GENERAL FUND Summary Of General Fund Reserves 6/30/2022

Account Code	Reserve:	Amount
A.814	Worker's Compensation Reserve	\$726,210.86
A.815	Unemployment Reserve	\$175,449.81
A.827	Retirement Contribution Reserve	\$1,198,253.71
A 828	TRS Contribution Reserve	\$225,705.54
A.864	Tax Certiorari Reserve	\$17,284.37
A.867	Employee Benefits Accrued Liability Reserve	\$197,536.17
A.878	Capital Reserve	\$1,231,931.68
A.882	Repair Reserve	\$206,776.17
<b>Total Reserved Fund Balance</b>		<b>\$ 3,979,148.31</b>



## **Workers' Compensation Reserve**

Purpose – To pay for compensation and benefits, medical, hospital, or other expenses authorized by Article 2 of the Workers' Compensation Law and to pay the expenses of administering a self-insurance program.

Creation – Established by Board resolution.

Use of Reserve – The District has a self-insured workers' compensation plan. This reserve is used to cover the costs of District claims on a yearly basis as well as run out liability.

The 2022-2023 proposed budget appropriated up to \$62,000 to be used toward District expense for Workers' Compensation program.

Funding – The goal is to obtain a balance that would sustain District's Workers' Compensation obligation for a period of five years along with any potential run out obligation. May be funded by budget appropriation or other funds that may be legally appropriated.

## **Unemployment Reserve**

Purpose – to pay the cost of reimbursement to the State Unemployment Insurance fund for payments to claimants.

Creation – Established by Board resolution

Use of Reserve – The District is self-insured for unemployment costs and funds are used to pay incidental claims incurred in the normal course of business.

Funding – The district has no immediate plans to increase funding of this reserve. However, given the financial uncertainty of education funding the District will continue to maintain fund at current level. May be funded by budget appropriation or other funds that may be legally appropriated.

## **Retirement Contribution Reserve**

Purpose – Used to pay district expense for NYS Employee Retirement System contributions.

Creation – Established by Board resolution

Use of Reserve – The 2022-2023 proposed budget appropriates up to \$190,000 to be used toward District expense for Employee Retirement System.

Funding – The goal is to obtain a balance that would sustain District's contribution for ERS for the period of five years. May be funded by budget appropriation or other funds that may be legally appropriated.

## **Teachers Retirement System Contribution Reserve**

Purpose – Used to pay district expense for NYS Teacher Retirement System contributions.

Creation – Established by Board resolution 4/24/2019

Use of Reserve – The 2022-2023 proposed budget appropriates up to \$118,350 to be used toward District expense for Teacher Retirement System.

Funding – It is the goal for the District to begin funding the TRS Reserve with up to 2% of compensation of employees of the District that are members of TRS in the prior fiscal year but not to exceed the 10% maximum funding level set by law. May be funded by budget appropriation or other funds that may be legally appropriated.

## **Tax Certiorari Reserve**

Purpose – To pay judgements & claims in tax certiorari proceedings per Real Property Tax Law, Article 7.

Creation – Established by Board resolution.

Use of Reserve- There is no plan to appropriate funds as part of the 2022-2023 budget.

Funding – Hold monies necessary to meet anticipated judgements and claims. May be funded by budget appropriation or other funds that may be legally appropriated.

## **Employee Benefits Accrued Liability Reserve**

Purpose – To pay accrued benefits due employee upon termination of service.

Creation – Established by Board resolution

Use of Funds – Used to pay for contractually obligated expense when an employee separates from the District. This may include payments for unused sick or vacation days accumulated. Disbursement of funds by Board resolution when deemed appropriate based on employee retirement during current fiscal year.

Funding – The District has no immediate plans to increase funding of this reserve. May be funded by budget appropriation or other funds that may be legally appropriated.

## **Capital Reserve**

Purpose – to pay the cost of any object or purpose for which bonds may be issued.

Creation – Voter authorization – proposition before the voters must specify purpose, ultimate dollar amount, term, and source of funds to be deposited. Current Capital Reserve was established May 2017.

Use of Reserve – Voter authorization required to make payment from reserve. Proposition to use these funds must be specific to a project(s) and dollar amount.

Funding – Current reserve established with ultimate funding of \$5,000,000 plus interest earning with a probable term of 10 years. May be funded by budget appropriation or other funds that may be legally appropriated.

## **Repair Reserve**

Purpose – To pay the cost of repairs that do not recur annually to capital improvements and equipment.

Creation – Establish by Board resolution

Use of Reserve – Public hearing required to expend funds except in the case of emergency. If no hearing is held, the amount expended must be repaid to the reserve fund over the next two subsequent fiscal years.

Funding – Voter approval is required to fund this reserve.

# 2023-2024 Elmira Heights CSD Budget Overview & Proposal

March 1, 2023





## 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



# Expenditure Projections





# 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 Initial Request	2023-24 Initial Request	\$ Change Year to Year	% Change 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%
<b>TOTAL BOCES BUDGETED</b>		<b>\$ 6,207,168</b>	<b>\$ 6,902,414</b>	<b>\$ 695,246</b>	<b>11.20%</b>



# 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



# 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





# Athletics

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



# Projected Expenditures

<b>Account</b>	<b>2022-2023 Adopted Budget</b>	<b>2023-2024 Proposed Budget</b>	<b>Dollar Difference</b>	<b>Percent Difference</b>
<b>General Support</b>	<b>3,798,411</b>	<b>4,218,096</b>	<b>419,685</b>	<b>11.05%</b>
<b>Instructional</b>	<b>12,228,886</b>	<b>13,555,400</b>	<b>1,326,514</b>	<b>10.85%</b>
<b>Transportation</b>	<b>569,987</b>	<b>739,607</b>	<b>169,620</b>	<b>29.76%</b>
<b>Employee Benefits</b>	<b>5,551,543</b>	<b>5,713,255</b>	<b>161,712</b>	<b>2.91%</b>
<b>Debt Service</b>	<b>2,292,774</b>	<b>2,318,721</b>	<b>25,947</b>	<b>1.13%</b>
<b>Interfund Transfer</b>	<b>150,000</b>	<b>150,000</b>	<b>-</b>	<b>0.00%</b>
<b>Total</b>	<b>24,591,601</b>	<b>26,695,079</b>	<b>2,103,478</b>	<b>8.55%</b>





# Revenue Projections





# 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



# 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
<b>Total Aid</b>	<b>14,775,735</b>	<b>17,743,789</b>	<b>2,968,054</b>	<b>20.1%</b>
<b>Total Aid excluding Building Aids</b>	<b>12,853,773</b>	<b>15,846,534</b>	<b>2,992,761</b>	<b>23.3%</b>

**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

# PRELIMINARY TAX CAP CALCULATION

<b>Elmira Heights Central School District</b>	
<b>Tax Levy Limit Determination (Chapter 97 of the Laws of 2011)</b>	
<b>2023-2024 Fiscal Year</b>	
<b>Tax Levy Cap - Calculations and Totals</b>	
<b>Tax Levy Limit (Cap) Before Exclusions</b>	
Tax Levy Fiscal Year Ending (FYE) 06/30/2023	\$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
<b>Total Levy Limit Before Exclusions</b>	<b>\$8,139,889</b>
** 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

<b>Exclusions</b>	
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
<b>Total Exclusions</b>	\$ 295,634
<b>Tax Levy Limit, Plus Exclusions</b>	<b>\$ 8,435,523</b>
<b>Tax Levy Limit, Plus Exclusions %</b>	<b>1.79%</b>
<b>Proposed Levy for FYE 06/30/2024</b>	<b>\$8,435,523</b>
<b>Difference Between Tax Levy Limit Plus Exclusions and Proposed Levy</b>	\$0
<b>Do you plan to override the cap in 2024?</b>	<input type="radio"/> Yes <input checked="" type="radio"/> No

# 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/Refunds	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%



# Revenue to Expenditure ??

Projected Revenue	\$27,875,079
Projected Expenditures	<u>\$26,695,079</u>
Anticipated Surplus - To Fund Capital Reserve	\$ 1,180,000

# Questions and Next Steps

