

**ELMIRA CITY SCHOOL DISTRICT**

**2016-2017 General  
Fund Budget**

**April 6, 2016**



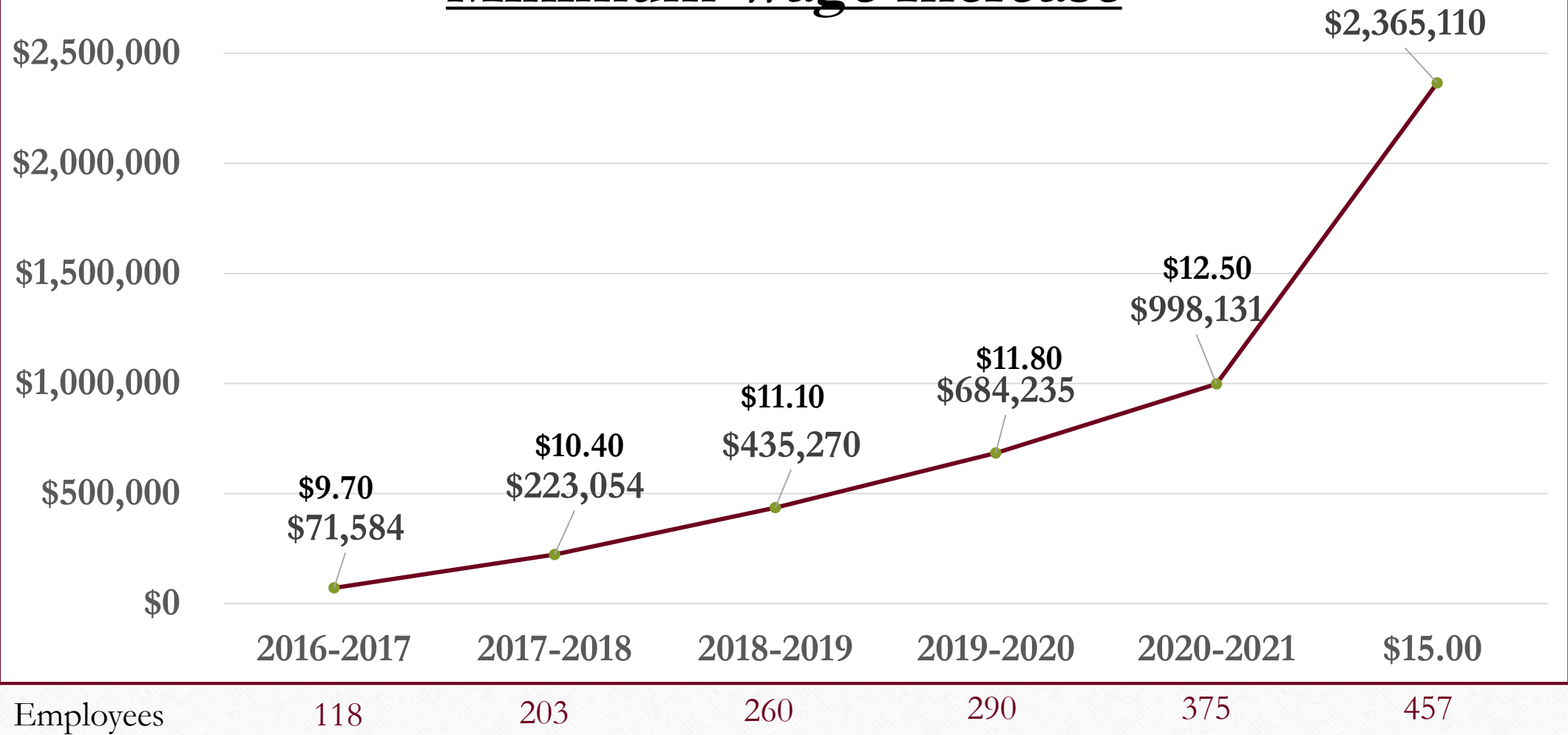


# State Aid Update

- Minimum Wage Increase
  - NYC will reach \$15 in 3 years
  - Upstate workers will receive \$12.50 within 5 years
    - 2016 - \$9.70, 2017 - \$10.40, 2018 - \$11.10, 2019 - \$11.80, 2020 - \$12.50
  - 2019 Analysis of economic conditions to determine \$15
- 457 employees out of 1100 would be affected by the \$15 minimum wage implementation
  - 42% of workforce \$2.4 million dollars



## Minimum Wage Increase



Note: This does not include benefits associated with wage increases.



# State Aid Update

- Foundation Aid combined with Community Schools Aid
  - Increased \$700,000 from original projection
- Materials Aid (Textbook, Library, Hardware, Software)
  - Decrease \$50,000 from original projection



# Community Schools Initiative

## 2016-2017 Projected Expenses

School Based Mental Health Services	\$356,692
Behavior Intervention Program	\$228,813
Glove House Mentoring and Transition	\$166,643
Youth Advocate Program Mentoring	\$75,000





# Community Schools Initiative

- School Based Mental Health Services
  - 218 Students Currently Enrolled and Serviced
  - 65 Students Pending Enrollment
- Counselors are available at 11 schools, 12 months of the year



# Community Schools Initiative

- Behavioral Intervention Program (BIC)
  - 245 Students Attended
  - 65 Students Attended more than once (22% Re-Entry Rate)
- Principal quotes about the program:
  - “The students that have attended BIC have made positive gains with their behavior. Many are no longer on my radar after attending.”
  - “BIC is not only a consequence for student behavior it is a learning opportunity for students. The use of BIC has helped students learn from their actions and make appropriate choices in the future. Many students have only attended one time and we see a difference in the school setting.”



# Community Schools Initiative

- Glove House Mentoring Program

Ernie Davis Academy	Elmira High School
69% of students have reduced discipline referrals	88% of students have reduced discipline referrals
77% of students have improved attendance	82% of students have improved attendance
85% of students have reduced tardiness to class	68% of students have reduced tardiness to class

- 50% have had no Out-of-School suspensions since entering the program





# Community Schools Initiative

- Youth Advocate Program

Ernie Davis Academy	Elmira High School
100% of students have improved overall attendance	100% of students have improved overall attendance
75% of students with behavior goals have decrease behavioral referrals	87% of students with behavior goals have decreased behavioral referrals
	50% of students have had no discipline issues since enrolling

Note: All numbers are approximates.



# Preliminary Budget - Revenue

REVENUES:		Budget	Budget	
		2015-2016	2016-2017	
Property Taxes		\$ 32,918,922	\$ 33,001,508	1.5% Proposed
State Aid		\$ 84,088,913	\$ 87,549,325	
Other		\$ 2,691,911	\$ 2,022,839	
TOTAL REVENUES		\$ 119,699,746	\$ 122,573,672	2.0%

Budget is presented at 1.5% Tax Cap



Real Property Tax Levy for base year	\$ 32,514,508	
Tax Base Growth Factor (min of 1.0)	1.0000	
Adjusted Tax Levy subtotal	<u>\$ 32,514,508</u>	
Base Year PILOTS	\$ 135,683	
Capital Exclusion for FY 16	<u>\$ (487,637)</u>	
Subtotal	\$ 32,162,554	
Allowable Levy Growth Factor based on CPI (Not to exceed 2%)	<u>1.0012</u>	
Levy including levy Growth Factor	\$ 32,201,149	
Budget year PILOT receivables	\$ (139,664)	
Capital Exclusions net of aid for FY 17	<u>\$ 1,201,023</u>	
Total Tax Levy including Exclusions	\$ 33,262,508	2.30%





# Tax Levy Projections

Current	2.3%	1.8%	1.5%	1.3%
\$32,514,508	\$33,262,508	\$33,099,508	\$33,001,508	\$32,856,508
	\$748,000	\$585,000	\$487,000	\$422,000





# Taxpayer Maximum Impact

Allowable tax levy percentage increase	1.80%	1.50%	1.30%
Elmira - \$100,000 house example			
2015-2016 Tax Rate per \$1,000 of Assessment	19.9859	19.9859	19.9859
Total taxes for \$100,000 house	\$ 1,999	\$ 1,999	\$ 1,999
Increase by 1.80% for 2016-2017	\$ 2,035	\$ 2,029	\$ 2,025
<b>Total increase</b>	<b>\$ 35.97</b>	<b>\$ 29.98</b>	<b>\$ 25.98</b>
Elmira - \$50,000 house example			
2015-2016 Tax Rate per \$1,000 of Assessment	19.9859	19.9859	19.9859
Total taxes for \$50,000 house	\$ 999	\$ 999	\$ 999
Increase by 1.80% for 2016-2017	\$ 1,017	\$ 1,014	\$ 1,012
<b>Total increase</b>	<b>\$ 17.99</b>	<b>\$ 14.99</b>	<b>\$ 12.99</b>



# Recommended Budget - Expenditures

EXPENDITURES:		Budget 2015-2016	Budget 2016-2017
Administration		5,132,714	5,309,522
Instruction		49,756,951	50,504,200
Charter School		1,761,920	2,800,000
Physical Plant		11,033,327	11,489,151
Transportation		4,057,715	4,483,688
Benefits		31,447,679	33,227,284
Debt Service		16,147,198	15,020,594
Miscellaneous		503,458	340,000
TOTAL EXPENDITURES		\$ 119,840,962	\$ 123,114,438





# Recommended Budget - Expenditures

BENEFITS:	Budget	Budget	Increase
	2015-2016	2016-2017	(Decrease)
Employee Retirement System (ERS)	2,488,183	2,500,000	11,817
Teacher's Retirement System (TRS)	4,211,794	3,910,884	(300,910)
Social Security	3,350,939	3,470,000	119,061
Worker's Compensation	578,892	680,000	101,108
Life Insurance	5,400	6,000	600
Unemployment Insurance	87,710	91,000	3,290
Disability Insurance	213,877	50,000	(163,877)
Medical, Dental, Vision Insurance	20,369,444	22,319,400	1,949,956
TOTAL EMPLOYEE BENEFITS	31,306,239	33,027,284	1,721,045

Original ERS budget this year was \$1.7m, had to use \$650k out of reserves

TRS rate projected to decrease from 13.26% to 11.72%

Original Worker's Compensation budget this year includes the \$165,000 the Board approved from the reserve.

Health Insurance rates projected to increase an average of 19%.

REVENUES:		Budget	Budget
		2015-2016	2016-2017
Property Taxes		32,918,922	33,165,508
State Aid		84,088,913	86,644,810
Other		2,691,911	2,022,839
TOTAL REVENUES		\$ 119,699,746	\$ 122,333,157
EXPENDITURES:		Budget	Budget
		2015-2016	2016-2017
Administration		5,132,714	5,309,522
Instruction		49,756,951	50,673,091
Chater School		1,761,920	2,800,000
Physical Plant		11,033,327	11,429,150
Transportation		4,057,715	4,483,688
Benefits		31,447,679	33,227,284
Debt Service		16,147,198	15,020,594
Miscellaneous		503,458	340,000
TOTAL EXPENDITURES		\$ 119,840,962	\$ 123,283,329
Deficit			\$ (1,450,172)

2% Tax Levy Increase

**Was  
Presented  
March  
16th**

**Preliminary Budget**







# Closing the Budget Gap

Initial Gap \$1.45 Million

- Increases to the Budget Gap
  - Decrease Material Instructions Aid
  - Increase in wages and benefits due to minimum wage increase
  - Staffing
- Decreases to Budget Gap
  - Creating Efficiencies through use of BOCES
  - Realignment of Library Aid and Textbook Aid
  - Increase Foundation Aid
  - Debt Services Fund
- Increases/Decreases to Staffing
  - Custodial Foreman, 5 Bus Aides, 2 Special Education Teachers, 2 Teacher's Aides
  - Approx. 6 Retirements replaced with lower salaries
  - 11 FTE's in total not replaced



# Other Budget Considerations

- Charter School
  - 2015 Expense - \$2.2m
  - 2016 Expense Projected at - \$2.8m
  - UPDATE: Additional \$430 per pupil to Charter School
- Title 1 A&D Funds – 2016-2017
- UPDATE: Reduction in IDEA Section 611 Funding - 15%



# Long Range Planning

- Building Aid
- Benefits – Health Insurance
- Salaries & Minimum Wage
- Charter School
- Buses
- Community Schools



REVENUES:		Budget	Budget
		2015-2016	2016-2017
Property Taxes		32,918,922	33,001,508
State Aid		84,088,913	85,849,325
Transitional Aid		- 0 -	1,700,000
Other		2,691,911	2,022,839
Fund Transfers			540,766
TOTAL REVENUES		\$ 119,699,746	\$ 123,114,438
EXPENDITURES:		Budget	Budget
		2015-2016	2016-2017
Administration		5,132,714	5,309,522
Instruction		49,756,951	50,504,200
Chater School		1,761,920	2,800,000
Physical Plant		11,033,327	11,429,150
Transportation		4,057,715	4,483,688
Benefits		31,447,679	33,227,284
Debt Service		16,147,198	15,020,594
Miscellaneous		503,458	340,000
TOTAL EXPENDITURES		\$ 119,840,962	\$ 123,114,438
<b>Balanced Budget</b>			<b>\$ - 0 -</b>

1.5% Tax Levy increase

\* One Time Aid \*

## The Big Picture



# Recommended Budget

# Recommended Budget

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Any Questions?

