



Elmira City School District

2017-2018 Preliminary General Fund Budget

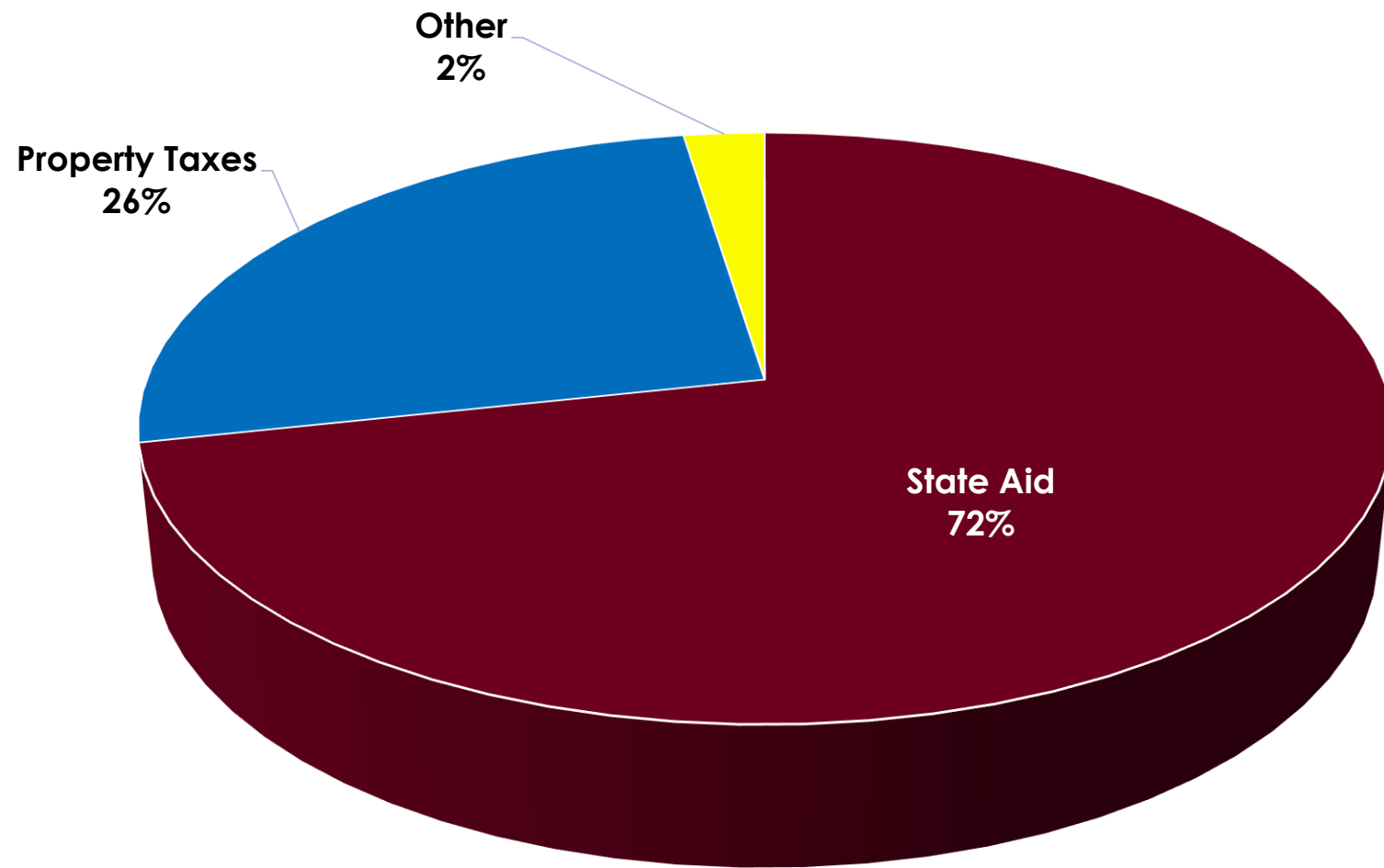
April 19, 2017

Preliminary Budget - Revenue

REVENUES:	Budget 2016-2017	Projected 2016-2017	Budget 2017-2018
Property Taxes	\$33,001,508	\$33,001,508	\$33,001,508
State Aid	\$86,437,214	\$88,500,000	\$91,087,382
Other	\$3,675,716	\$4,186,765	\$3,113,104
TOTAL REVENUES:	\$123,114,438	\$125,688,273	\$127,201,994

Budget is based on a 0% Tax Levy increase

REVENUE



Preliminary Revenue – State Aid 2017-2018

- Foundation increase \$1,651,508
- Transportation increase due to bus purchases \$ 473,883
- Community Schools \$ 501,348
 - Same amount as prior year
- Building Aid decrease \$ (1,418,844)
 - 15 year project lives
- Charter School Transition \$ (70,000)



Property Tax Cap

Real Property Tax Levy for base year	\$ 33,001,508	
Tax Base Growth Factor (min of 1.0)	1.0021	
Adjusted Tax Levy Subtotal	\$ 33,070,811	
Base Year PILOTS	\$ 139,664	
Capital Exclusion for FY 16	<u>\$ 1,217,275</u>	
Subtotal	\$ 31,993,200	
Allowable Levy Growth Factor based on CPI (not to exceed 2%)	<u>1.0126</u>	
Levy including levy Growth Factor	\$ 32,396,314	
Budget year PILOT receivables	\$ (171,553)	
Capital Exclusions net of aid for FY 17	<u>\$ 799,502</u>	
Total Tax Levy including Exclusions	\$ 33,024,264	0.07%

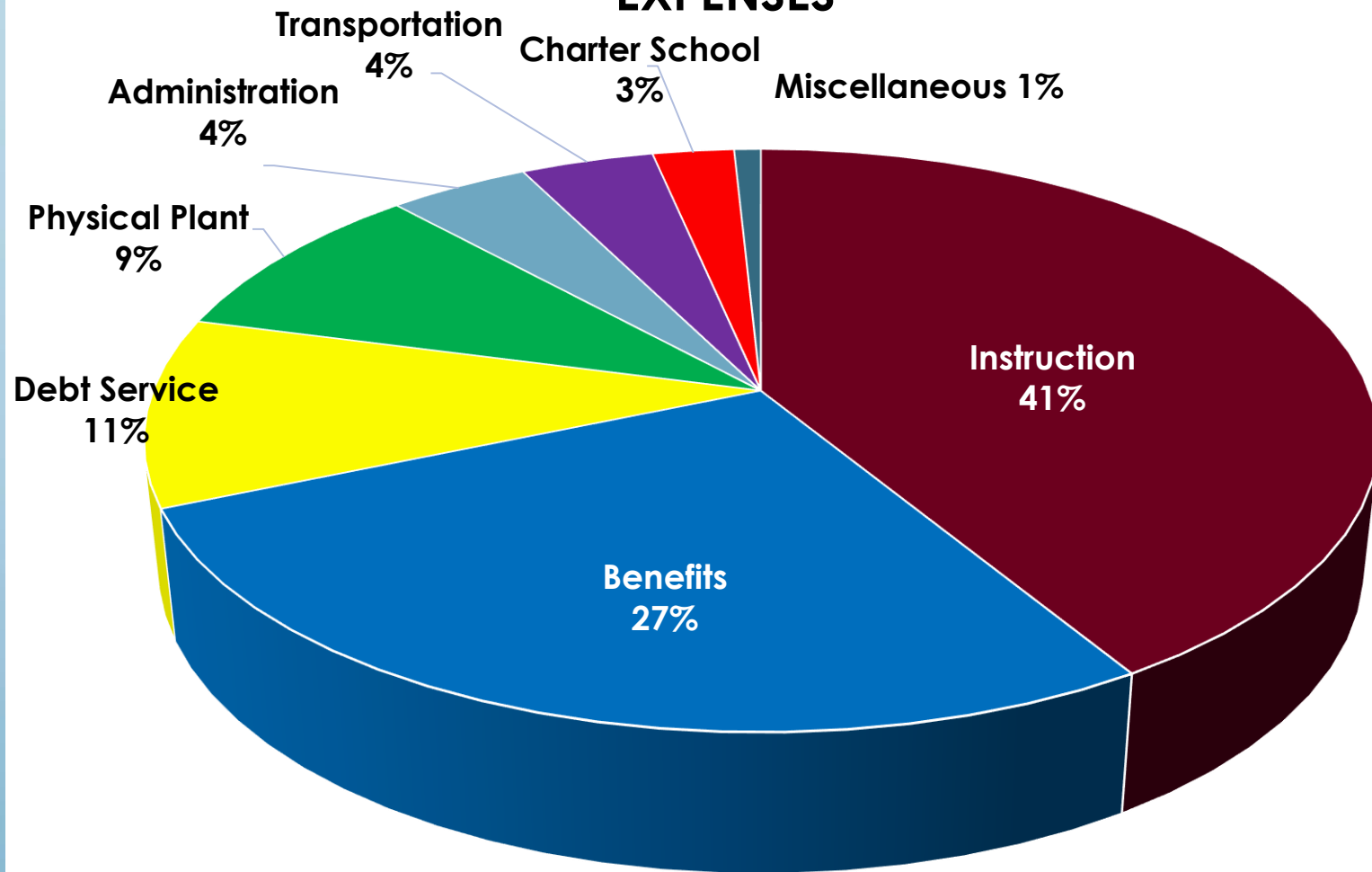
Total Increase: \$22,756

Preliminary Budget - Expenditures

EXPENDITURES:	Budget	Budget
	2016-2017	2017-2018
Administration	5,288,747	5,532,805
Instruction	50,893,924	52,508,424
Charter School	2,800,000	3,200,000
Physical Plant	11,401,915	11,565,532
Transportation	4,497,188	5,224,349
Benefits	32,695,494	34,785,720
Debt Service	15,020,594	13,337,588
Miscellaneous	516,576	1,047,576
TOTAL EXPENDITURES	\$ 123,114,438	\$ 127,201,994



EXPENSES



Preliminary Budget - Expenditures

BENEFITS:	Budget 2016-2017	Budget 2017-2018	Increase (Decrease)
Employee Retirement System (ERS)	2,500,000	2,150,000	(350,000)
Teacher's Retirement System (TRS)	3,910,884	3,800,000	(110,884)
FICA (Social Security/Medicare)	3,470,000	3,580,000	110,000
Worker's Compensation	680,000	600,000	(80,000)
Life Insurance	6,000	6,000	-
Unemployment Ins.	91,000	91,000	-
Disability Insurance	50,000	50,000	-
Medical, Dental, Vision Ins.	21,987,610	24,508,720	2,521,110
TOTAL EMPLOYEE BENEFITS	32,695,494	34,785,720	2,090,226

TRS – (2017) 11.72%
(2018) 9.8%

ERS – (2017) 15.5%
(2018) 15.0%

Health Insurance
average increase
15.6%

Other Budget Considerations

- Title 1 A & D Funds – Decreasing
- Renewal of 21st Century Grant
 - \$830,000 for 5 years
- Charter School – IDEA, Title 1



Preliminary Budget – The Big Picture

REVENUES:			Budget	Budget
			2016-2017	2017-2018
Property Taxes			33,001,508	33,0001,508
State Aid			86,437,214	91,087,382
Other			3,675,716	3,113,104
TOTAL REVENUES			\$ 123,114,438	\$ 127,201,994
EXPENDITURES:			Budget	Budget
			2016-2017	2017-2018
Administration			5,288,747	5,532,805
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TOTAL EXPENDITURES			\$ 123,114,438	\$ 127,201,994

Long-Range Planning

- Capital Project
- Community Schools Initiatives
- One to One Device Initiative
- Growth of Charter School
- Expanded Literacy Curriculum
- Bus Replacement
- Health Insurance



Bus Purchases

- In 2017-2018 Budget
 - 6 66 Passenger buses
 - 5 20 Passenger buses
 - 2 Special Needs buses with Lift
 - 3 District vehicles
- No proposition or borrowing needed
- Buses are 90% state aidable



Publications

- **Newsletter**

Letter from the Superintendent, Budget Vote/Hearing Information, Propositions, Property Tax Report Card, Budget Summary w/ Pie Charts, All Aboard: Elmira Express in Action

- **Budget Statement**

Revenue, Expenditure, 3 Part Budget, Propositions, Fiscal Accountability Summary, School Academic Report Card, Property Tax Report Card, Salary Disclosures, and Exemption Report for Tax Jurisdictions

- **Budget Notice**



2017-18 Property Tax Report Card

Elmira City School District Contact Person: Melissa Mendolera Telephone Number: 607-735-3000			
	Budgeted 2016-17 (A)	Proposed Budget 2017-18 (B)	Percent Change (C)
Total Budgeted Amount, not Including Separate Propositions	123,114,438	127,201,994	3.32%
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	33,001,508	33,001,508	
B. Tax Levy to Support Library Debt, if Applicable			
C. Tax Levy for Non-Excludable Propositions, if Applicable ²			
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable			
E. Total Proposed School Year Tax Levy (A + B + C - D)	33,001,508	33,001,508	0.00%
F. Permissible Exclusions to the School Tax Levy Limit	1,217,275	776,746	
G. School Tax Levy Limit , <u>Excluding</u> Levy for Permissible Exclusions ³	32,061,485	32,224,762	
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	31,784,233	32,224,762	
I. Difference: (G - H); (negative value requires 60.0% voter approval) ²	277,252	0	
Public School Enrollment	6,967	6,963	0.00%
Consumer Price Index			1.26%

¹ Include any prior year reserve for excess tax levy, including interest.

² Tax levy associated with educational or transportation services propositions are not eligible for exclusion under the School Tax Levy Limit and may affect voter approval

³ For 2017-18, includes any carryover from 2016-17 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2016-17 (D)	Estimated 2017-18 (E)
Adjusted Restricted Fund Balance	15,425,249	16,500,000
Assigned Appropriated Fund Balance	517,542	150,000
Adjusted Unrestricted Fund Balance	5,351,323	5,514,825
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	4.00%	4.00%

School District Budget Notice

Overall Budget Proposal	Budget Adopted for the 2016-17 School Year	Budget Proposed for the 2017-18 School Year	Contingency Budget for the 2017-18 School Year*										
Total Budgeted Amount, Not Including Separate Propositions	\$ 123,114,438	\$127,201,994	\$124,010,272										
Increase/Decrease for the 2017-18 School Year		\$ 4,087,556	\$895,834										
Percentage Increase/Decrease in Proposed Budget		3.32 %	0.7%										
Change in the Consumer Price Index		1.26%											
A. Proposed Levy to Support the Total Budgeted Amount	33,001,508	33,001,508											
B. Levy to Support Library Debt, if Applicable													
C. Levy for Non-Excludable Propositions, if Applicable **													
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy													
E. Total Proposed School Year Tax Levy (A + B + C - D)	33,001,508	33,001,508	0.0%										
F. Total Permissible Exclusions	\$1,217,275	\$776,746											
G. School Tax Levy Limit, Excluding Levy for Permissible Exclusions	\$32,061,485	\$32,224,762											
H. Total Proposed School Year Tax Levy, Excluding Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	\$31,784,233	\$32,224,762											
I. Difference: G - H (Negative Value Requires 60.0% Voter Approval - See Note Below Regarding Separate Propositions) **	\$277,252	\$0											
Administrative Component	\$17,353,833	\$18,965,175	\$17,871,175										
Program Component	\$79,185,882	\$81,654,154	\$81,117,432										
Capital Component	\$26,574,723	\$26,582,665	\$25,021,665										
<p>* Provide a statement of assumptions made in projecting a contingency budget for the 2017-18 school year, should the proposed budget be defeated pursuant to Section 2023 of the Education Law.</p>													
<p>** List Separate Propositions that are not included in the Total Budgeted Amount: (Tax Levy associated with educational or transportation services propositions are not eligible for exclusion and may affect voter approval requirements)</p> <table border="1"> <thead> <tr> <th>Description</th><th>Amount</th></tr> </thead> <tbody> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> </tbody> </table>				Description	Amount								
Description	Amount												

NOTE: Please submit an electronic version (Word or PDF) of this completed form to: emscmgts@nysed.gov

Estimated Basic STAR Exemption Savings¹

Under the Budget Proposed for the 2017-18 School Year

\$ 606

The annual budget vote for the fiscal year 2017-18 by the qualified voters of the Elmira City School District, Chemung County, New York, will be held at Ernie Davis Academy and Elmira High School, Elmira, New York school(s) in said district on Tuesday, May 16, 2017 at 7:00 am/pm prevailing time OR between the hours of 7:00am and 8:00pm, prevailing time in the Ernie Davis Academy and Elmira High School, Elmira, New York school(s), at which time the polls will be opened to vote by voting machine.

¹ The basic school tax relief (STAR) exemption is authorized by section 425 of the Real Property Tax Law.

3 - Part Budget

	Budget Area	Budget 2016-2017	Tentative Budget 2017-2018	Comparative
	Program	\$79,185,882	\$81,654,154	\$2,468,272
	Capital	\$26,574,723	\$26,582,665	\$ 7,942
	Administration	\$17,353,833	\$18,965,175	\$1,611,342
		123,114,438	127,201,994	



FUNCTION OR ACCOUNT	SBM CODE	TOTAL	ADMIN.	PROGRAM	CAPITAL
Board of Education	1099.0		X		
Central Admin	1240.0		X		
Finance	1399.0		X		
Legal Services	1420.0		X	X	
Personnel	1430.0		X		
Records Mgmt.	1460.0		X		
Public Information	1480.0		X		
Op. Of Plant	1620.0				X
Maint. Of Plant	1621.0				X
Other Cent. Serv.	1699.0		X		
Judgments & Cl.	1930.4				X
Refund of Taxes	1964.4				X
Other Spec. Items	1998.0		X		
Curr. Dev. & Sup.	2010.0		X		
Sup. Reg. Schl.	2020.0		X		
Sup. Spec. Schl.	2040.0		X		
Rsch. Eval. & Plan.	2060.0		X		
Instruction (Net of supervision/rsch.)	2999.0			X	
Purchase of Buses	5510.21				X
Other Dist. Trans.	5510.0			X	
Garage Bldg.	5530.0			X	
Contract Trans.	5540.4			X	
Public Trans.	5550.4			X	
BOCES Trans.	5581.49			X	
Community Service	8099.0			X	
Employee Benefits	9098.0		X	X	X
Debt Service	9898.0				X
Transfer to Capital	9950.9				X
Transfer to Debt	9901.96				X
Other Transfers	9951.0			X	

Propositions to Appear on Ballot

1.) Voter Approval of Budget

2.) Voter Approval to
Purchase Property



Purchase of Property

- 709-711 Benjamin Street
- In the city of Elmira adjacent to current maintenance facilities
- \$270,000
- Use:
 - Storage of critical student/employee records
 - Efficiently centralize maintenance and custodial supplies and purchase and stockpile items
 - Ex. Wood chips, mulch, salt for pavement
 - Repair and store maintenance equipment







Calendar

- April 1st – State Approves Budget
- April 1st – 19th Budget Revisions
- April 19th - Board Approves Final Budget and BOCES Budget
- May 3rd – Official Budget Hearing
- May 16th – Budget Vote



Any Questions?

