



# ELMIRA CITY SCHOOL DISTRICT

2022-2023 BUDGET AND PROPOSITIONS



# PROPERTY TAX CAP CALCULATION 2022-2023

	2023	
Real Property Tax Levy for Base Year	\$ 34,849,948	
Tax Base Growth Factor (minimum of 1.0)	1.0022	
Base Year PILOTS	\$ 228,818	
Capital Exclusion for FY 22	\$ (1,351,112)	
Allowable Levy Growth Factor based on CPI	1.0200	
Levy including Levy Growth Factor	\$ 34,250,673	
Budget year PILOTS receivables	\$ (229,737)	
Capital Exclusion net of aid for FY 23	\$ 610,898	
<b>Total Tax Levy including Exclusions</b>	<b><u>\$ 34,861,571</u></b>	0.03%

<u>Current</u>	<u>0.00%</u>	<u>0.03%</u>
<b>\$ 34,849,948</b>	<b>\$ 34,849,948</b>	<b>\$ 34,861,571</b>
	<b>\$ 0</b>	<b>\$ 11,623</b>

## TAX LEVY LIMIT 2022-2023

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ABLE TO INCREASE LEVY .03% WITHOUT SUPERMAJORITY

# FINAL STATE BUDGET 2022-2023

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- Increase to Foundation Aid by \$1.6 billion throughout the state
- Fully fund expense-based aids
- Suspend \$35,000 earning limit for retired individuals employed by a public school district through 6/30/2023
- All buses purchased after 2027 must be electric, full fleet transitioned by 2035
- \$4,915,266 increase to Foundation Aid
- Last year for Charter Transitional Aid
- Overall net increase to general fund combined aids \$3,775,105

# PROPOSED BUDGET – REVENUE



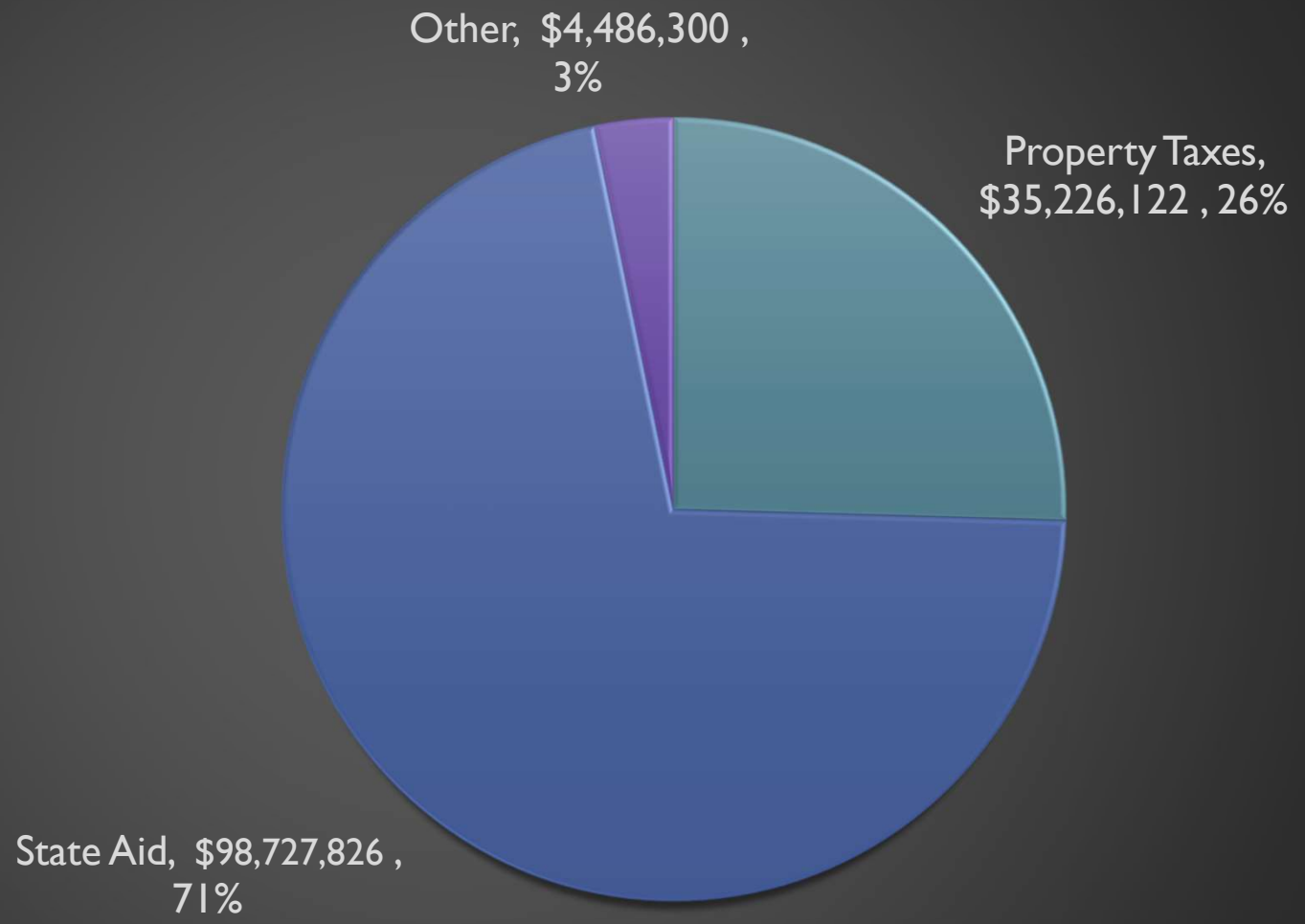
2020-2021  
prior year  
PILOT  
receipts  
from the  
City of  
Elmira

REVENUE	Actual 2020-2021	Projected 2021-2022	Est. Budget 2022-2023
Property Taxes	\$35,604,542	\$35,226,122	\$35,226,122
State Aid	\$89,596,148	\$95,116,085	\$98,727,826
Federal Aid	\$429,107	\$3,589,051	\$410,000
Other	\$3,880,466	\$4,013,914	\$4,076,300
Total Revenue	\$129,510,263	\$137,971,199	\$138,440,248

Levy  
remains  
unchanged  
from 20-  
21

# Revenue

- Property Taxes
- State Aid
- Other



## PROPOSED BUDGET - EXPENDITURES

Expenditures:	Budget 2021-2022	Budget 2022-2023
Administration	6,824,304	7,019,314
Instruction	61,925,134	64,453,246
Charter School	5,000,000	4,500,000
Physical Plant	7,753,114	8,170,179
Transportation	4,388,855	4,379,629
Benefits	36,422,066	36,618,500
Debt Service	11,338,954	12,421,380
Miscellaneous	828,000	878,000
Total Expenditures	\$134,480,427	\$138,440,248

# BUDGET HIGHLIGHT AREAS

## HEALTH INSURANCE

- 7/1/2020 - Voluntary migration of Retirees over 65 to Medicare Advantage Plan
  - 300 enrolled with MVP resulting in a 4% savings to the district over 2020-2021
- 7/1/2022 – Mandatory migration of remaining 185 retirees
  - Projected 7% savings to the district over 2021-2022

## TRANSPORTATION

- 71 Buses in current fleet
- Oldest bus in use 2017 model
- Decreased spending on repairs & tires
- Decreased inventory, parts on hand
  - Purchase plan allowed for the migration of purchasing one series of buses





BENEFITS	BUDGET 2021-2022	BUDGET 2022-2023	DIFFERENCE
EMPLOYEE RETIREMENT SYSTEM (ERS)	\$1,800,000 14.6%	\$1,500,000 11.6%	(\$300,000)
TEACHER'S RETIREMENT SYSTEM (TRS)	\$3,400,000 9.8%	\$3,600,000 10.29%	\$200,000
WORKER'S COMPENSATION	\$550,000	\$700,000	\$150,000
LIFE INSURANCE	\$6,000	\$6,000	-
UNEMPLOYMENT INSURANCE	\$50,000	\$25,000	(\$25,000)
DISABILITY INSURANCE	\$30,000	\$35,000	\$5,000
MEDICAL, DENTAL, VISION INSURANCE	\$25,825,218	\$26,022,500 HEALTH INS. OPT-OUTS	\$197,282
MISCELLANEOUS	\$4,760,848	\$4,730,000 MIGRATED TO SALARIES	(\$30,848)
TOTAL EMPLOYEE BENEFITS	\$36,422,066	\$36,618,500	\$196,434

LARGE CREDIT BALANCE COVID RELATED CLAIMS

## 2022-2023 PLAN HIGHLIGHTS

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- Provide school supplies to all students
- Purchase classroom and other student furniture, i.e., cafeteria tables
- Funds allocated for the purchase of new buses
- Capital Outlay – Maximum \$100,000
- Broadway School
- HVAC & Building Management System upgrades
  - Equipment replacements
  - Energy Performance upgrades

# STATE 3-PART BUDGET BREAKDOWN

FUNCTION OR ACCOUNT	SBM CODE	ADMIN.	PROGRAM	CAPITAL	FUNCTION OR ACCOUNT	SBM CODE	ADMIN.	PROGRAM	CAPITAL	FUNCTION OR ACCOUNT	SBM CODE	ADMIN.	PROGRAM	CAPITAL
Board of Education	1099	X			Op. Of Plant	1620			X	Legal Services	1420	X	X	
Central Admin	1299	X			Maint. Of Plant	1621			X	Instruction (Net of supervision)	2999			
Finance	1399	X										X		
Legal Services	1420	X	X		Judgments & Cl.	1930.4			X				X	
Personnel	1430	X			Refund of Taxes	1964.4			X	Other Dist. Trans.	5510		X	
Records Mgmt.	1460	X								X				
Public Information	1480	X			Purchase of Buses	5510.21			X	Garage Bldg.	5530		X	
Other Cent. Serv.	1699	X								X	Contract Trans.	5540		
Other Spec. Items	1998	X			Employee Benefits	9098	X	X	X	Community Service	8998		X	
Curr. Dev. & Sup.	2010	X			Debt Service	9898			X					
Sup. Reg. Schl.	2020	X			Trans. to Capital	9950.9			X	Employee Benefits	9098	X	X	X
Sup. Spec. Schl.	2040	X								X				X
Res. Eval. & Plan.	2060	X			Trans. to Debt	9901.96			X	Other Transfers	9951		X	
Employee Benefits	9098	X	X	X						X				

# STATE 3-PART BUDGET BREAKDOWN

## ALL EXPENDITURES

## BOCES EXPENDITURES

Category	2021-2022	2022-2023	Change
Administration	\$15,003,035	\$15,446,043	\$443,008
Capital	\$24,357,667	\$23,707,658	(\$650,009)
Program	\$95,119,725	\$99,286,547	\$4,166,822
<b>Total</b>	<b>\$134,480,427</b>	<b>\$138,440,248</b>	<b>\$3,959,821</b>

Category	2021-2022	2022-2023	Change
Administration	\$5,205,097	\$5,628,730	\$423,633
Capital	\$184,629	\$175,512	(\$9,117)
Program	\$16,897,293	\$18,855,475	\$1,958,182
<b>Total</b>	<b>\$22,287,019</b>	<b>\$24,659,717</b>	<b>\$2,372,698</b>

## BOCES BUDGET IMPACT ON OVERALL BUDGET

Category	2022-2023 Total Budget	2022-2023 BOCES Budget	% Impact on Overall Budget
Administration	15,446,043	5,628,730	36.44%
Capital	23,707,658	175,512	0.74%
Program	99,286,547	18,855,475	18.99%
Total	138,440,248	24,659,717	17.81%

# 2022-2023 BOCES BUDGET

Administration Component		2021-2022	2022-2023	Change
General Support				
	Board of Education	18,400	18,490	90
	Finance	1,115,649	1,153,132	37,483
	Personnel	83,825	89,160	5,335
Central Services				-
	Printing	710,516	685,196	(25,320)
Contractual				-
	Administration	1,800,588	1,741,982	(58,606)
	Capital Expense	747,223	847,740	100,517
Instruction Administration & Improvement				-
	Curriculum Development	351,506	732,872	381,366
	Grant Writing	377,390	360,158	(17,232)
<b>Total Administration</b>		<b>5,205,097</b>	<b>5,628,730</b>	<b>423,633</b>

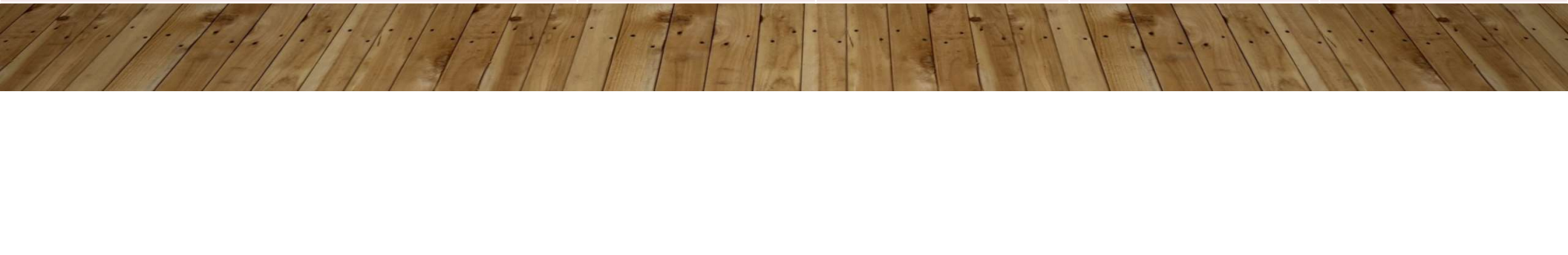
# 2022-2023 BOCES BUDGET

Capital Component		2021-2022	2022-2023	Change
Central Services				
	Natural Gas Cooperative Bid	14,370	14,511	141
	Maintenance-Safety/Risk Management	170,259	161,001	(9,258)
<b>Total Capital</b>		<b>184,629</b>	<b>175,512</b>	<b>(9,117)</b>



# 2022-2023 BOCES BUDGET

Program Component			2021-2022	2022-2023	Change
Teaching					
	Special Education		6,953,877	8,366,088	1,412,211
	Instructional Administration		796,578	946,222	149,644
	ELL Service		83,630	72,250	(11,380)
	Occupational Education				
		P-Tech	578,550	560,112	(18,438)
		Career & Technical Education	2,819,878	2,382,632	(437,246)
	Summer School		890,695	979,188	88,493
Instructional Media			4,774,085	5,548,983	774,898
<b>Total Program</b>			<b>\$16,897,293</b>	<b>\$18,855,475</b>	<b>\$1,958,182</b>



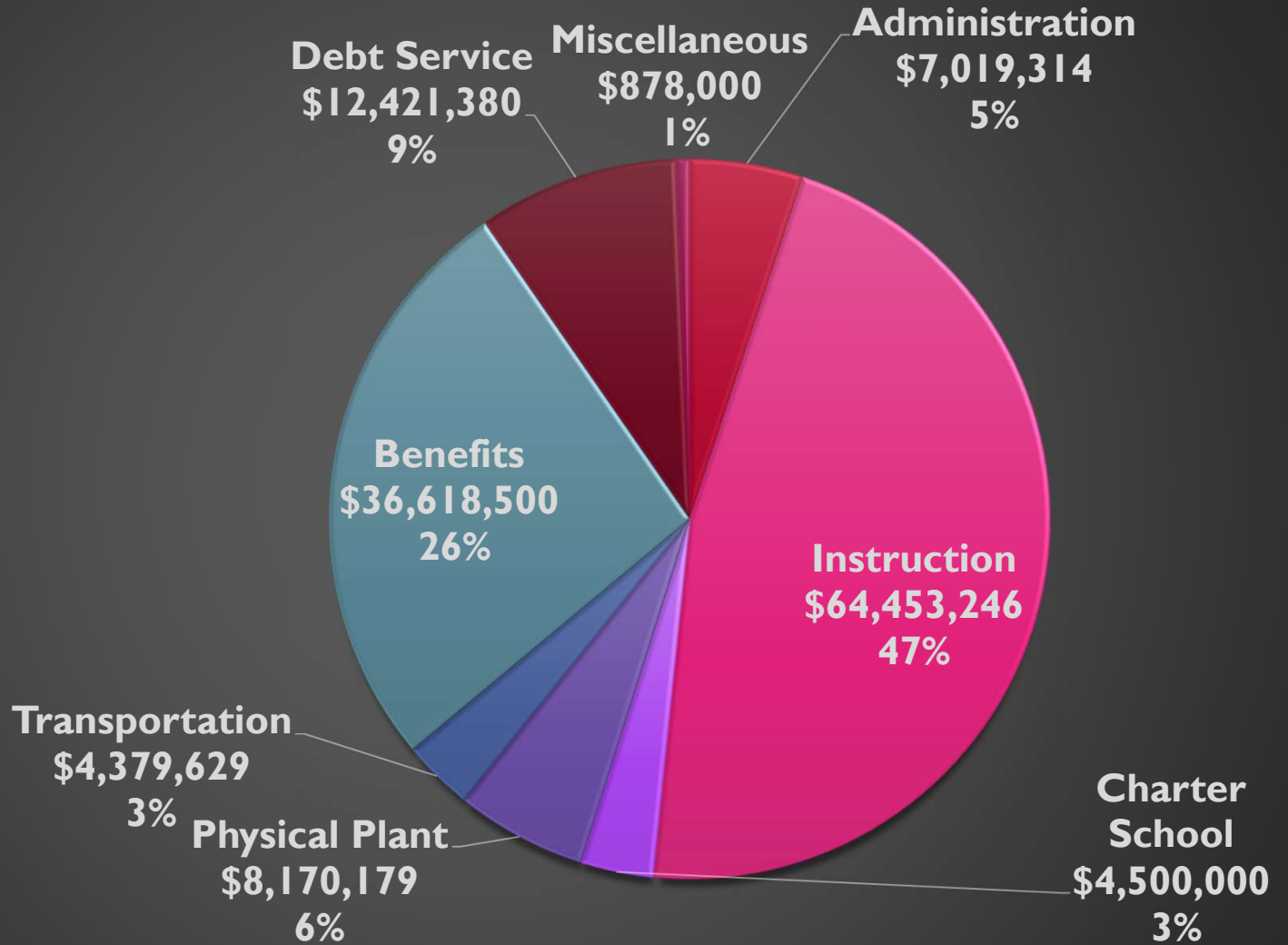


REVENUES:		Budget 2021-2022	Budget 2022-2023
Property Taxes		\$ 35,226,122	\$ 35,226,122
State Aid		\$ 94,569,305	\$ 98,727,826
Other		\$ 4,685,000	\$ 4,486,300
<b>TOTAL REVENUES</b>		<b>\$ 134,480,427</b>	<b>\$ 138,440,248</b>
EXPENDITURES:			
Administration		\$ 6,824,304	\$ 7,019,314
Instruction		\$ 61,925,134	\$ 64,453,246
Charter School		\$ 5,000,000	\$ 4,500,000
Physical Plant		\$ 7,753,114	\$ 8,170,179
Transportation		\$ 4,388,855	\$ 4,379,629
Benefits		\$ 36,422,066	\$ 36,618,500
Debt Service		\$ 11,338,954	\$ 12,421,380
Miscellaneous		\$ 828,000	\$ 878,000
<b>TOTAL EXPENDITURES</b>		<b>\$ 134,480,427</b>	<b>\$ 138,440,248</b>



# Expenditures

- Administration
- Instruction
- Charter School
- Physical Plant
- Transportation
- Benefits
- Debt Service
- Miscellaneous



# BUDGET PUBLICATIONS

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- Budget Newsletter – mailing to district residents
  - Letter from the Superintendent, Budget Vote/Hearing Information, Propositions, Property Tax Report Card, Proposed Budget Summary w/Pie Charts, New/Expanded Student Program articles, Building & Facility Improvements, Capital Outlay, EHS Seniors
- Budget Book – on hand at all district buildings & public libraries within the district
  - Revenues, Expenditures, 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 – mailing to district residents
  - Summary of overall budget proposal, contingent budget information, Propositions, Voting Information (locations/times)

## 2022-23 Property Tax Report Card

### 070600 - ELMIRA CITY SCHOOL DISTRICT

Contact Person: Lindsey Tice

Telephone Number: 607-735-3000

	Budgeted 2021-22 (A)	Proposed Budget 2022-23 (B)
Total Budgeted Amount, not Including Separate Propositions	134,480,427	138,440,248
A. Proposed Tax Levy to Support the Total Budgeted Amount <sup>1</sup>	34,849,948	34,849,948
B. Tax Levy to Support Library Debt, if Applicable		
C. Tax Levy for Non-Excludable Propositions, if Applicable <sup>2</sup>		
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)	34,849,948	34,849,948
F. Permissible Exclusions to the School Tax Levy Limit	1,351,112	610,898
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions <sup>3</sup>	34,198,144	34,250,673
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	33,498,836	34,239,050
I. Difference: (G - H); (negative value requires 60.0% voter approval) <sup>2</sup>	699,308	11,623
Public School Enrollment	6,549	5,936
Consumer Price Index	1.23%	4.70%
	Actual 2021-22 (D)	Estimated 2022-23 (E)
Adjusted Restricted Fund Balance	29,592,233	34,804,272
Assigned Appropriated Fund Balance	3,838,800	4,380,262
Adjusted Unrestricted Fund Balance	5,380,198	5,537,610
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	4.00%	4.00%

Schedule of Reserve Funds					
Reserve Type	Reserve Name	Reserve Description *	3/31/22 Actual Balance	6/30/22 Estimated Ending Balance	Intended Use of the Reserve in the 2022-23 School Year
Capital	CAPITAL RESERVE-2022	To pay the cost of any object or purpose for which bonds may be issued.	-	3,000,000	To be used during the next capital project
Capital	CAPITAL RESERVE-2019	To pay the cost of any object or purpose for which bonds may be issued.	10,826,766	12,000,000	To be used during the next capital project
Workers' Compensation	WORKERS' COMPENSATION RESERVE	To pay for Workers Compensation and benefits.	1,502,341	1,602,341	Pay for benefits, medical & administrative costs for our Self-Insured Workers' Comp Plan - 1 claim \$73,255 in 21-22
Unemployment Insurance	UNEMPLOYMENT INSURANCE RESERVE	To pay the cost of reimbursement to the State Unemployment Insurance Fund.	750,529	850,529	No planned usage for the 2022-2023 school year
Reserve for Tax Reduction	RESERVE FOR TAX REDUCTION	For the gradual use of the proceeds of the sale of school district real property.	339,014	339,014	No planned usage for the 2022-2023 school year
Insurance	INSURANCE RESERVE	To pay liability, casualty, and other types of uninsured losses.	1,789,020	1,789,020	To fund certain uninsured losses exceeding \$25,000
Liability	RESERVE FOR LIABILITY	To establish and maintain a program of reserves to cover liability claims incurred.	364,615	364,615	Pay for liability claims
Tax Certiorari	TAX CERTIORARI RESERVE	To establish a reserve fund for tax certiorari settlements	600,079	625,079	Pay judgement claims arising out of tax certiorari proceedings
Employee Benefit Reserve	RESERVE EMPLOYEE BENEFITS/ACCRUED LIABILITY	For the payment of accrued 'employee benefits' due to employees upon termination of service.	1,988,506	2,088,506	Employee reimbursement for unused sick, vacation and personal leave at retirement
Retirement Contribution	RETIREMENT CONTRIBUTION RESERVE	To fund employer retirement contributions to the State and Local Employees' Retirement System	9,186,399	9,261,399	No planned usage for the 2022-2023 school year
Other Reserve	TEACHERS' RETIREMENT RESERVE		2,162,917	2,883,769	No planned usage for the 2022-2023 school year

School Budget Notice	Budget Adopted for the 2021-22 School Year	Budget Proposed for the 2022-23 School Year	Contingency Budget for the 2022-23 School Year*
Total Budgeted Amount, Not Including Separate Propositions	\$134,480,427	\$138,440,248	\$136,070,226
Increase/Decrease for the 2022-23 School Year		\$3,959,821	\$1,589,799
Percentage Increase/Decrease in Proposed Budget		2.94%	1.18%
Change in the Consumer Price Index		4.70%	
A. Proposed Tax Levy to Support the Total Budgeted Amount	\$34,849,948	\$34,849,948	
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)	\$34,849,948	\$34,849,948	
F. Permissible Exclusions to the School Tax Levy Limit	\$1,351,112	\$610,898	
G. School Tax Levy Limit, Excluding Levy for Permissible Exclusions	\$34,198,144	\$34,250,673	
H. Total Proposed Tax Levy for School Purposes, Excluding Permissible Exclusions and Levy for Library Debt, Plus Prior Year Tax Cap Reserve (E – B – F + D)	\$33,498,836	\$34,239,050	
I. Difference: (G – H); Negative Value Requires 60.0% Voter Approval – See Note Below Regarding Separate Propositions)**	\$699,308	\$11,623	
Administrative Component	\$15,003,035	\$15,446,043	\$15,371,043
Program Component	\$95,119,725	\$99,286,547	\$98,550,476
Capital Component	\$24,357,667	\$23,707,658	\$22,148,707
* Provide a statement of assumptions made in projecting a contingency budget for the 2022-23 school year, should the proposed budget be defeated pursuant to Section 2023 of the Education Law.			
		Description	Amount
** 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)			
NOTE: Please submit an electronic version (Word or PDF) of this completed form to: <a href="mailto:emscmgts@nysed.gov">emscmgts@nysed.gov</a>			Under the Budget Proposed for the 2022-2023 School Year
Estimated Basic STAR Exemption Savings <sup>1</sup>			\$603
The annual budget vote for the fiscal year 2022-2023 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 17, 2022 at 7:00 am 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 ballot or machine.			



# BALLOT PROPOSITIONS 2022-2023



- **VOTER APPROVAL OF BUDGET**
- RESOLVED, that the proposed \$138,440,248 General Fund Budget of the Elmira City School District, Chemung County, New York for 2022-2023 be approved in accordance with Section 2022 of the Education Law and that the balance of said budget, after applying public monies thereto, be raised by a tax upon the taxable property of said district.

# BALLOT PROPOSITIONS 2022-2023



- **SALE OF ARTHUR W. BOOTH SCHOOL**
- RESOLVED, that the Board of Education of the Elmira City School District be authorized to sell the real property located at 414 Davis St., City of Elmira, Chemung County, New York (Tax Parcel Number 89.18-7-1), commonly known as Booth School and consisting of approximately 3.90 acres and improvements thereon, to Andrew Mitchell and Andrew Hughes, for an amount not less than two-hundred ninety-nine thousand Dollars (\$299,000).



# BALLOT PROPOSITIONS 2022-2023



- **ESTABLISH CAPITAL RESERVE**
- RESOLVED, that the Board of Education be authorized to establish a capital reserve fund under the provisions of Education Law Section 3651(1) for the purposes of capital construction, repair, and rehabilitation and for the acquisition of furniture, fixtures, buses, and equipment; in a total amount not to exceed \$20,000,000; for a probable term of ten years; and funded by any or all of the following sources; unappropriated fund balances from the general fund, state aid related to expenditures from this capital reserve fund, interest income related to investment of monies in the fund, and any other additional monies hereafter authorized by the voters of the District.

# CALENDAR

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- APRIL 1<sup>ST</sup> – STATE APPROVES BUDGET  
(APPROVED APRIL 9<sup>TH</sup>)
- APRIL 6<sup>TH</sup> – BUDGET PRESENTATION
- APRIL 1<sup>ST</sup> – APRIL 19<sup>TH</sup> – BUDGET REVISIONS
- APRIL 20<sup>TH</sup> – BOARD APPROVES FINAL BUDGET AND BOCES BUDGET
- MAY 10<sup>TH</sup> – BUDGET HEARING
- MAY 17<sup>TH</sup> – BUDGET VOTE



QUESTIONS?

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