

EDEN CENTRAL SCHOOL

2018-2019

BUDGET HEARING – JUNE 12, 2018



Community Garden – Eden Elementary



2018-2019 BUDGET



SHARED SERVICES & EFFICIENCIES

- **SCHOOL RESOURCE OFFICER (SRO) WITH TOWN OF EDEN**
- **TAX COLLECTIONS WITH TOWNS OF EDEN AND EVANS**
- **TAX BILL PRINTING - ERIE COUNTY**
- **VOTING BALLOTS – ERIE COUNTY
BOARD OF ELECTIONS**

SHARED SERVICES & EFFICIENCIES CONT'D

- **BOCES – ERIE 1 & ERIE 2**
- **WORKER'S COMPENSATION via ERIE 2
WORKER'S COMP. CONSORTIUM**
- **UTILITY COSTS via SCHOOL MUNICIPAL
ENERGY CONSORTIUM (SMEC)**

SHARED SERVICES & EFFICIENCIES CONT'D

- **TRANSPORTATION SERVICES- NORTH COLLINS
SPECIAL EDUCATION & BOCES**
- **FACILITY RENTAL – NORTH COLLINS**
- **ATHLETIC TEAMS**
 - **NORTH COLLINS**
FOOTBALL, VOLLEYBALL, TRACK & TENNIS
 - **GOWANDA**
SWIMMING

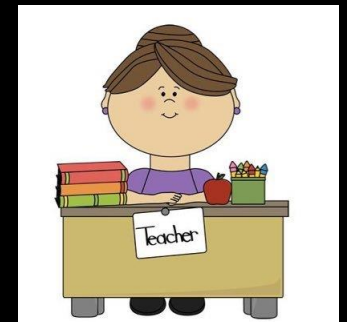
SAFETY PACKAGE

- **1 FTE SCHOOL RESOURCE OFFICER**
 - Potential shared costs with Town of Eden
 - Bullet Aid Assistance – Senator Gallivan
- **1 FTE SOCIAL WORKER**
- **2 FTE MS/HS MONITORS**
- **GLOBAL POSITIONING SYSTEM - BUS LOCATOR**



INSTRUCTIONAL STAFF INCREASES

- SPECIAL EDUCATION TEACHER 1 FTE
- SECOND GRADE TEACHER 1 FTE
- P.E. TEACHER .14 FTE
- HS ATTENDANCE CLERK 1.0 FTE
- BUSINESS TEACHER .10 FTE
- MUSIC TEACHER .03 FTE
- ART TEACHER .03 FTE
- TECHNOLOGY TEACHER .50 FTE





2018-19 PROPOSED BUDGET

REVENUES	\$30,090,130
(INCLUSIVE OF .46% LEVY INCREASE)	

EXPENDITURES	\$30,090,130
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TAX CAP COMPLIANT

CURRENT NYS PROPERTY SCHOOL TAX PROGRAMS

1. State Tax Assessment Relief
Program (STAR)

NO IMPACT

2. Property Tax Relief Credit –

NO IMPACT

PROGRAM 1 - STAR

- The School Tax Relief (STAR) exemption (Real Property Tax Law Section 425) provides a partial exemption from school taxes for most owner-occupied, primary residences. It was signed into law on August 7, 1997.
- Beginning in 2016, the STAR exemption is no longer available to new applicants. Homeowners with existing STAR exemptions may continue to receive the exemption and to upgrade to the Enhanced STAR exemption when eligible. New applicants may seek a credit issued in the form of a check.
- There are 2 types of STAR exemptions. A taxpayer may have either a **Basic or Enhanced** STAR exemption, **not both**: (1) a "Basic" exemption is available to virtually all New Yorkers who own their own one, two, or three family home, condominium, cooperative apartment or mobile home; and (2) an "Enhanced" exemption available to senior citizens (age 65 and older) with a limited income, increased annually according to a cost-of-living adjustment (COLA).

HOW IS STAR IMPACTED BY PROPERTY TAX CAP?

- STAR IS **NEVER** IMPACTED BY PROPERTY TAX CAP, AS IT IS A SEPARATE NYS TAX RELIEF PROGRAM.

PROGRAM 2 – PROPERTY TAX RELIEF CREDIT

- NYS PROPERTY TAX RELIEF CREDIT IS AN ADDITIONAL TAX RELIEF PROGRAM.
- BEGINNING 2016 THROUGH 2019
- A CHECK REBATE PROGRAM FOR HOMEOWNERS WHO LIVE IN TAX CAP COMPLIANT DISTRICTS
- AND, ARE RECEIVING A STAR EXEMPTION ON THEIR CURRENT HOME

DISTRICT QUALIFICATION FOR PROPERTY TAX RELIEF CREDIT

- Question: What must a school district or Big Four City do in order to qualify its taxpayers for the Property Tax Relief Credit?
- Answer: **For school districts, the adopted budget must not exceed the allowable tax levy limit** prescribed by Education Law Section 2023-a. For the Big Four Cities of Buffalo, Rochester, Syracuse and Yonkers, the adopted budget must not exceed the allowable tax levy limit prescribed by General Municipal Law Section 3-c and, if the city has adopted a local law to override the tax levy limit, they must have repealed the override local law.

IS EDEN'S PROPOSED 2018-19 BUDGET PROPERTY TAX RELIEF CREDIT ELIGIBLE?

YES

- .46 % IS THE DISTRICT'S
ALLOWABLE LEVY LIMIT
- DOES NOT EXCEED PROPERTY
TAX CAP

PROPERTY TAX RELIEF CREDIT – CREDIT AMOUNT

- For the 2017, 2018 and 2019 taxable years:

- Taxpayers with basic STAR exemption:

- The amount of the credit is the product of the basic STAR tax savings multiplied by a percentage determined using the taxpayer's reported qualified gross income.
 - (see Tax Law section 606 [n-1][3][b]).

PROPERTY TAX RELIEF CREDIT – CREDIT AMOUNT

- For the 2017, 2018 and 2019 taxable years:
 - Taxpayers with the **enhanced** STAR exemption:
 - The amount of the credit is the product of the enhanced STAR tax savings multiplied by a set percentage (see Tax Law section 606 [n-1][3][c]).

HOW DO I GET MY PROPERTY TAX RELIEF CREDIT CHECK?

- NYS TAX DEPARTMENT CALCULATES
CHECK AMOUNTS FOR RESIDENTS OF
DISTRICTS WHO ARE TAX CAP COMPLIANT
 - EDEN'S BUDGET IS TAX CAP COMPLIANT
- NYS DEPARTMENT OF TAXATION MAILES
CHECKS TO ELIGIBLE HOMEOWNERS
 - IN 2017-18, EDEN TAXPAYERS RECEIVED THEIR
CHECKS AROUND JANUARY/FEBRUARY 2018

WHERE CAN I FIND OFFICIAL NYS TAX PROGRAM INFORMATION?

https://www.osc.state.ny.us/localgov/realprop/pdf/TaxRelief_FAQs.pdf

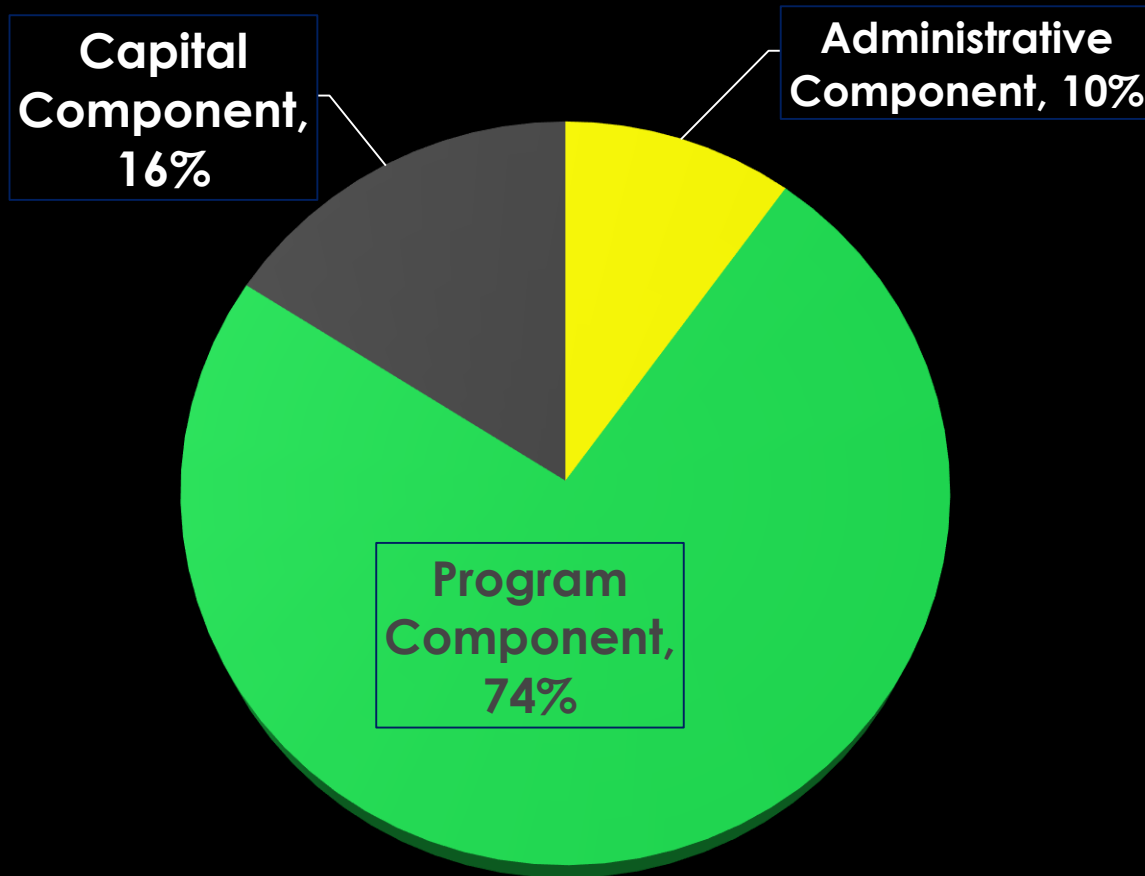
<https://www.tax.ny.gov/pit/property/star/star-2016-tp-faqs.htm>

3 PART BUDGET DEFINITIONS

- PROGRAM
ALL DIRECT COSTS ASSOCIATED WITH STUDENTS
- CAPITAL
BUILDINGS & GROUNDS, DEBT SERVICE
(MORTGAGE PAYMENTS)
- ADMINISTRATION
BOARD OF EDUCATION, DISTRICT OFFICE, BUSINESS
OFFICE, PRINCIPAL OFFICES, AUDITORS, FINANCIAL
CONSULTANTS, TAX COLLECTORS, PERSONNEL, LEGAL
FEES, MAILING AND PRINTING, CENTRAL DATA
(NETWORK AND COMPUTERS), INSURANCE, BOCES
ADMINISTRATIVE AND CAPITAL COSTS, AND CURRICULUM



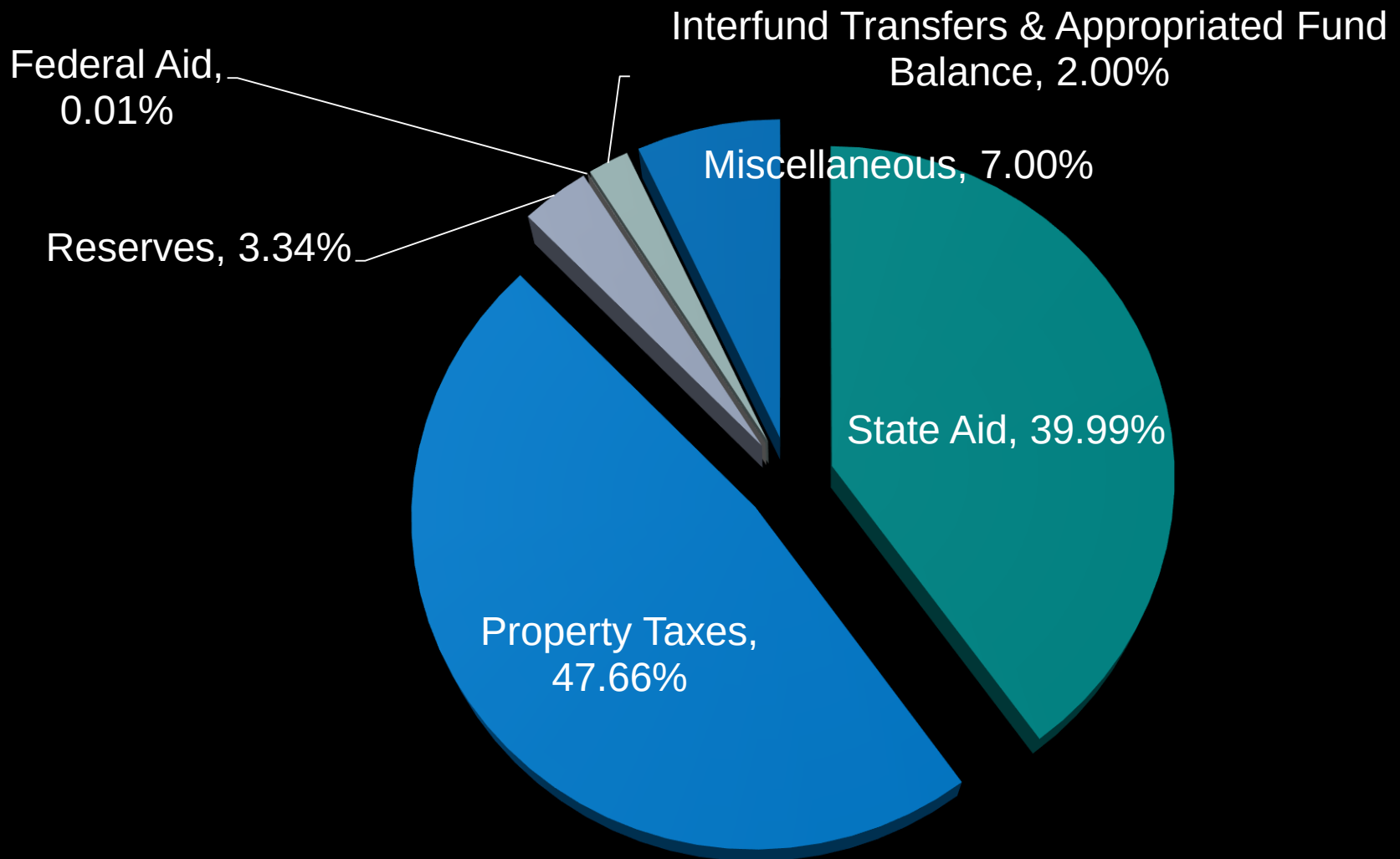
HOW IS THE DISTRICT SPENDING THE MONEY? EXPENDITURES –3 PART BUDGET



PROPOSED EXPENDITURES

	ADOPTED 2017-18	PROPOSED 2018-19	\$ CHANGE	% CHANGE
<u>EXPENDITURES</u>				
GENERAL SUPPORT	\$ 3,640,537	\$ 4,045,806	\$ 405,269	11.13%
INSTRUCTIONAL	14,954,308	15,374,613	420,305	2.81%
PUPIL TRANSPORTATION	2,093,690	2,104,017	10,327	.49%
CIVIC ACTIVITIES	11,000	11,000	0.00	0.0%
EMPLOYEE BENEFITS	6,484,280	6,720,777	236,497	3.65%
DEBT SERVICE	356,446	356,446	0.00	0.0%
INTERFUND TRANSFERS	8,329,197	8,565,694	265,497	2.84%
TOTAL EXPENDITURES	\$ 29,017,733	\$ 30,090,130	\$ 1,072,397	3.7%

WHERE DOES THE MONEY COME FROM?



RESERVES AVAILABLE TO REDUCE TAXES

RESERVE NAME	PURPOSE	BAL @6/30/18	BUDGETED	ANTICIPATED BAL @ 6/30/19
RETIREMENT CONTRIBUTION	PAY ERS RETIREMENT EXPENSE	\$3,053,639	\$255,932	\$2,797,707
EBALR - (requires State Comptroller authorization to unfund)	ACCUMULATED LEAVE AT SEPARATION OF EMPLOYMENT	1,219,279	40,000	1,179,279
UNEMPLOYMENT	UNFUNDING PER BUDGET	<u>1,050,561</u>	<u>294,451</u>	<u>756,110</u>
	TOTAL	\$5,323,479	\$590,383	\$4,733,096

PROPOSED REVENUE

	ADOPTED 2017-18	PROPOSED 2018-19	\$ CHANGE	% CHANGE
<u>REVENUES</u>				
PROPERTY TAX	\$ 14,275,945	\$14,342,011	\$ 66,066	0.46%
STATE AID	11,222,839	11,966,646	743,807	6.63%
FEDERAL AID	18,088	18,088	0.00	0.0%
MISCELLANEOUS	2,011,408	1,961,408	(50,000)	(2.49%)
INTERFUND TRANSFER	29,452	29,452	0.00	0.0%
APPROPRIATED FUND BALANCE	518,143	586,141	67,998	13.12%
RESERVES	941,857	1,186,383	244,526	25.96%
TOTAL REVENUES	\$ 29,017,733	\$ 30,090,130	1,072,398	3.7%

HYPOTHETICAL TAX IMPACT AFTER BASIC STAR APPLIED *(P/Y EQUALIZATION RATES)*

HYPOTHETICAL HOME VALUE \$100,000

	<u>EVANS</u>	<u>EVANS</u>	<u>BOSTON</u>	<u>BOSTON</u>
	2017-18	2018-19	2017-18	2018-19
ASSESSED VALUE	\$100,000	\$100,000	\$100,000	\$100,000
TAX RATE PER \$1,000	<u>22.06</u>	<u>22.16</u>	<u>22.06</u>	<u>22.16</u>
TAX BEFORE BASIC STAR	\$2,206	\$2,216	\$2,206	\$2,216
STAR	<u>-(590)</u>	<u>-(595)</u>	<u>-(590)</u>	<u>-(595)</u>
TAX WITH STAR	\$1,616	\$1,621	\$1,616	\$1,621
CHANGE		\$5		\$5

***BASED ON AUGUST 2017 ASSESSMENTS & EQUALIZATION RATES**

HYPOTHETICAL TAX IMPACT AFTER BASIC STAR APPLIED (P/Y EQUALIZATION RATES)

HYPOTHETICAL HOME VALUE \$100,000

	<u>N. COLLINS</u>	<u>N. COLLINS</u>	<u>CONCORD</u>	<u>CONCORD</u>
	2017-18	2018-19	2017-18	2018-19
ASSESSED VALUE	\$100,000	\$100,000	\$100,000	\$100,000
TAX RATE PER \$1,000	<u>23.13</u>	<u>23.24</u>	<u>46.82</u>	<u>47.04</u>
TAX BEFORE BASIC STAR	\$2,313	\$2,324	\$4,682	\$4,704
STAR	<u>-(590)</u>	<u>-(609)</u>	<u>-(590)</u>	<u>-(595)</u>
TAX WITH STAR	\$1,723	\$1,715	\$4,092	\$4,109
CHANGE		-\$ (8)		\$17

***BASED ON AUGUST 2017 ASSESSMENTS & EQUALIZATION RATES**

HYPOTHETICAL TAX IMPACT AFTER BASIC STAR APPLIED *(P/Y EQUALIZATION RATES)*

HYPOTHETICAL HOME VALUE \$100,000		
	<u>EDEN</u>	<u>EDEN</u>
	2017-18	2018-19
ASSESSED VALUE	\$100,000	\$100,000
TAX RATE PER \$1,000	<u>30.47</u>	<u>30.61</u>
TAX BEFORE BASIC STAR	\$3,047	\$3,061
STAR	<u>-(582)</u>	<u>-(595)</u>
TAX WITH STAR	\$2,465	\$2,466
CHANGE		\$1

***BASED ON AUGUST 2017 ASSESSMENTS & EQUALIZATION RATES**

HYPOTHETICAL TAX IMPACT AFTER ENHANCED STAR APPLIED *(P/Y EQUALIZATION RATES)*

HYPOTHETICAL HOME VALUE \$100,000

	<u>EVANS</u>	<u>EVANS</u>	<u>BOSTON</u>	<u>BOSTON</u>
	2017-18	2018-19	2017-18	2018-19
ASSESSED VALUE	\$100,000	\$100,000	\$100,000	\$100,000
TAX RATE PER \$1,000	<u>22.06</u>	<u>22.16</u>	<u>22.06</u>	<u>22.16</u>
TAX BEFORE BASIC STAR	\$2,206	\$2,216	\$2,206	\$2,216
STAR	<u>-(1,227)</u>	<u>-(1,277)</u>	<u>-(1,227)</u>	<u>-(1,277)</u>
TAX WITH STAR	\$979	\$939	\$979	\$939
CHANGE		-\$ (40)		-\$ (40)

***BASED ON AUGUST 2017 ASSESSMENTS & EQUALIZATION RATES**

HYPOTHETICAL TAX IMPACT AFTER ENHANCED STAR APPLIED *(P/Y EQUALIZATION RATES)*

HYPOTHETICAL HOME VALUE \$100,000				
	<u>N. COLLINS</u>	<u>N. COLLINS</u>	<u>CONCORD</u>	<u>CONCORD</u>
	2017-18	2018-19	2017-18	2018-19
ASSESSED VALUE	\$100,000	\$100,000	\$100,000	\$100,000
TAX RATE PER \$1,000	<u>23.13</u>	<u>23.24</u>	<u>46.82</u>	<u>47.04</u>
TAX BEFORE BASIC STAR	\$2,313	\$2,324	\$4,682	\$4,704
STAR	<u>-(1,227)</u>	<u>-(1,277)</u>	<u>-(1,227)</u>	<u>-(1,277)</u>
TAX WITH STAR	\$1,086	\$1,047	\$3,455	\$3,427
CHANGE		-\$ (39)		-\$ (28)

***BASED ON AUGUST 2017 ASSESSMENTS & EQUALIZATION RATES**

HYPOTHETICAL TAX IMPACT AFTER ENHANCED STAR APPLIED *(P/Y EQUALIZATION RATES)*

HYPOTHETICAL HOME VALUE \$100,000		
	<u>EDEN</u>	<u>EDEN</u>
	2017-18	2018-19
ASSESSED VALUE	\$100,000	\$100,000
TAX RATE PER \$1,000	<u>30.47</u>	<u>30.61</u>
TAX BEFORE BASIC STAR	\$3,047	\$3,061
STAR	<u>-(1,196)</u>	<u>-(1,244)</u>
TAX WITH STAR	\$1,851	\$1,817
CHANGE		-\$ (34)

***BASED ON AUGUST 2017 ASSESSMENTS & EQUALIZATION RATES**

PROPOSITION #1

- Shall the following resolution be adopted?
- **RESOLVED**, that the revised budget for the Eden Central School District, Erie County, New York (the “District”), for the fiscal year commencing July 1, 2018 and ending June 30, 2019, as proposed by the Board of Education, in the total sum of **\$30,090,130**, which is an increase of **.46%** from the levy in effect during the previous school year, is hereby approved and adopted and the required funds therefore are hereby appropriated and the necessary real property taxes shall be raised by a tax on the taxable property in the District to be levied and collected as required by law.

DISTRICT RE-VOTE JUNE 19, 2018

Junior/Senior High School
Auditorium Foyer



9 a.m. through 9 p.m.