

# ELMSFORD UNION FREE SCHOOL DISTRICT

*DEDICATED TO EXCELLENCE*

## 2019-2020 PRELIMINARY BUDGET

UPDATED ON APRIL 3, 2019 TO REFLECT THE MOST RECENT STATE AID AND TAX ASSESSMENT INFORMATION

# ELMSFORD UFSD BOARD OF EDUCATION

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# TAX LEVY CAP/LIMIT



- ESTABLISHED IN 2011 (FOR 12-13 AND AFTER)
- LIMITS THE GROWTH OF THE TAX LEVY BY THE LESSER OF 2% OR CPI (CONSUMER PRICE INDEX) WITH EXCLUSIONS
- 2019-2020 BUDGET IS WELL UNDER THE TAX LEVY CAP

### Base Formula

$$\left( \left[ \left( \begin{array}{l} \text{Total taxes} \\ \text{levied for} \\ \text{prior} \\ \text{fiscal} \\ \text{year} \end{array} \right) + \begin{array}{l} \text{Prior year} \\ \text{reserve} \\ \text{offset} \end{array} - \begin{array}{l} \text{Reserve} \\ \text{amount} \\ \text{(including} \\ \text{interest} \\ \text{earned)} \end{array} \right] \times \begin{array}{l} \text{Tax base} \\ \text{growth} \\ \text{factor}^1 \end{array} \right) + \begin{array}{l} \text{PILOTs} \\ \text{receivable in the} \\ \text{prior fiscal year} \end{array} - \begin{array}{l} \text{Capital tax levy} \\ \text{exclusion, prior} \\ \text{fiscal year} \end{array} - \begin{array}{l} \text{Tort exclusion,} \\ \text{prior fiscal} \\ \text{year} \end{array} \right) \\
 \times \begin{array}{l} \text{Allowable levy} \\ \text{growth factor} \\ \text{(1.00 to 1.02)}^2 \end{array} - \begin{array}{l} \text{PILOTs} \\ \text{receivable in} \\ \text{coming fiscal} \\ \text{year} \end{array} + \begin{array}{l} \text{Available} \\ \text{carryover, if} \\ \text{any} \end{array} = \text{Tax Levy Limit}$$

### + Exclusions

Tax Levy Limit

+ Tax levy necessary for expenditures resulting from court orders/judgments arising out of tort actions for any amount in excess of 5% of the total taxes levied in the prior fiscal year

+ Capital tax levy

+ Tax levy necessary to pay for increases to the system average actuarial contribution rate (ERS) or normal contribution rate (TRS) of pension funds over 2 percentage points

=

Tax Levy Limit, with Exclusions (if applicable)<sup>3</sup>

# EUFSD TAX LEVY FORMULA



## CALCULATING THE TAX LEVY LIMIT & MAXIMUM ALLOWABLE TAX LEVY FOR ELMSFORD UFSD SCHOOL DISTRICT

PRIOR YEAR TAX LEVY		\$	30,647,732	
MULTIPLIED TIMES THE TAX BASE GROWTH FACTOR	X			1.0079
		\$	30,889,849	
ADD PRIOR YEAR PILOT PAYMENTS	+	\$	-	
		\$	30,889,849	
CAPITAL LOCAL, DEBT AND LEASE EXPENDITURES (- BUILDING AID)	-	\$	-	
RESULTING ADJUSTED PRIOR YEAR TAX LEVY		\$	30,889,849	
MULTIPLIED BY ALLOWABLE LEVY GROWTH FACTOR (CPI OR 2%)	X			1.0200
RESULTING TAX LEVY LIMIT REPORTABLE TO COMPTROLLER		\$	31,507,646	
PLUS COMING SCHOOL YEAR EXEMPTIONS:				
EST. CAPITAL LOCAL, DEBT AND LEASE EXPENDITURES (- BLDG. AID)	+	\$	488,641	
ERS EXEMPTION EST. DOES NOT EXCEED 2%	+	\$	-	
TRS EXEMPTION - EST. DOES NOT EXCEED 2%	+	\$	-	
MAXIMUM ALLOWABLE TAX LEVY		\$	31,996,287	

ALLOWABLE  
INCREASE =  
4.4%

# FISCAL RESPONSIBILITY:

## A MAJOR PRIORITY ...

- SUPPORTS 100% OF THE CURRENT STUDENT PROGRAMMING (INCLUDING CURRICULAR AND EXTRACURRICULAR)
- SUPPORTS HIGH QUALITY/CHALLENGING INSTRUCTION AT THE PREK-12 LEVEL THROUGH INTERDISCIPLINARY PROGRAMMING, WITH AN EMPHASIS ON STEM EDUCATION
- FISCALLY RESPONSIBLE AND REMAINS WELL **BELOW** THE TAX LEVY CAP
- SUPPORTS THE DISTRICT'S FACILITIES (MAINTENANCE ALLOCATIONS)
- THE BOARD IS COMMITTED TO STUDYING THE FACILITIES' NEEDS AND DEVELOPING A PLAN THAT WILL BE PROPOSED TO OUR COMMUNITY



# IMPROVEMENT STRATEGIES



## LEARNING

EXPLORE  
CHALLENGING  
CURRICULUM &  
INSTRUCTION



- LITERACY INITIATIVE
- CULTURALLY RESPONSIVE CLASSROOMS
- CURRICULUM ALIGNMENT
- EARLY INTERVENTIONS
- PK-12 STEM



## WHOLE CHILD

SUPPORT STUDENTS'  
SOCIAL AND  
EMOTIONAL NEEDS



- PROVIDE PROCEDURES AND A TOOLBOX OF STRATEGIES TO IDENTIFY AND ADDRESS STUDENTS' SOCIAL AND EMOTIONAL NEEDS.



## ENVIRONMENT

ENSURE SAFE AND  
NURTURING SCHOOLS  
FOR ALL



- UPGRADE OUR FACILITIES AND TECHNOLOGY.
- IMPROVE VERTICAL ARTICULATION AND THE TRANSITION FROM GRADE LEVEL TO GRADE LEVEL.



## PARTNERSHIPS

ENGAGE PARENTS  
AND COMMUNITY

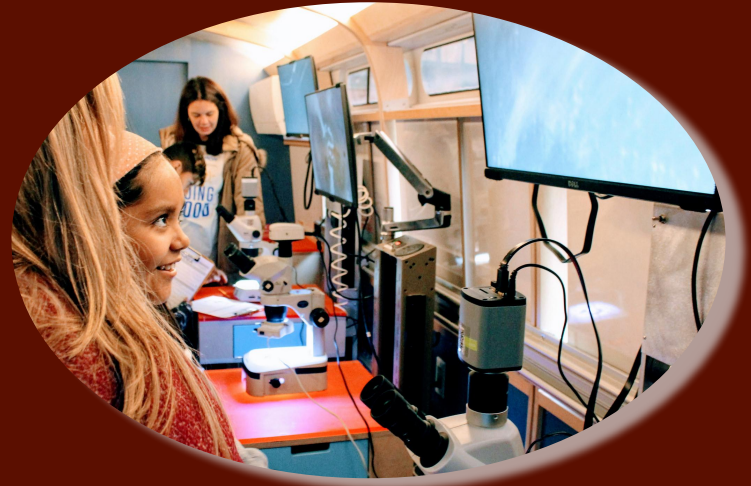


- SUPPORT OUR CULTURALLY DIVERSE COMMUNITY,
- PARTNERSHIPS WITH ALUMNI, LOCAL BUSINESSES, PTSA AND COLLEGES.



# PROGRAM HIGHLIGHTS

1. NEW LITERACY CURRICULUM
2. NEW STEAM INITIATIVES
3. 2 FELLOWS INDUCTED INTO MERCY COLLEGE  
STEM LEADERSHIP ACADEMY
4. CURRICULUM COMMITTEE
5. CURRICULUM AUDITS
6. COMPREHENSIVE IMPROVEMENT PLANNING
7. TECHNOLOGY ENHANCEMENTS
8. SECURITY UPGRADES
9. MORE A.P., COLLEGE COURSES, AND LEARNING  
OPPORTUNITIES
10. COMMUNITY PARTNERSHIPS



DEDICATED TO EXCELLENCE

# CAPITAL CONSIDERATIONS

## ➤ SAFETY MEASURES



## ➤ AGING INFRASTRUCTURE



## ➤ ATHLETIC FIELDS



# FISCAL CHALLENGES

- ✎ THE “GIVE AND TAKE” OF STATE AID
- ✎ NOT A TRUE “2%” TAX CAP
- ✎ MANDATES WITHOUT FUNDING
- ✎ MARKET FORCE COST INCREASES
- ✎ EQUITABLE AND SUSTAINABLE AGREEMENTS
- ✎ AGING INFRASTRUCTURE
- ✎ TAX CERTIORARI CLAIMS
- ✎ ELIMINATION OF EXPENSE BASED AID



# EXPENSE BASED AID

- FULLY FUNDING EXPENSE-BASED AIDS FOR 2019-20.
- STARTING 2020-21, CONSOLIDATION OF THE MAJORITY OF THE EXISTING EXPENSE-BASED AIDS:
  - A. INCLUDING TRANS., BOCES AND INSTRUCTIONAL MATERIAL AIDS INTO A SINGLE NEW "SERVICES AID"
  - B. GROWTH OF THE NEW AID CATEGORY WOULD NO LONGER BE TIED TO ACTUAL EXPENDITURES, BUT INSTEAD BE CAPPED ANNUALLY, BASED ON DISTRICT ENROLLMENT AND INFLATION.

# EXPENSE BASED AID

- GOV. CUOMO HAS REPRESENTED THE CONSOLIDATION OF EXPENSE-BASED AIDS AS A BENEFIT TO DISTRICTS
  - LIMITING AND STABILIZING GROWTH IN THESE CATEGORIES TO ALLOW GREATER INCREASES IN FOUNDATION AID.



# ELIMINATION OF EXPENSE BASED AID CONCERNS

- NO SUCH LANGUAGE TO DIRECT THE FUNDING TO FOUNDATION AID IS INCLUDED IN THE EXECUTIVE BUDGET
- IF ADOPTED, THIS PROPOSAL WOULD LEAD TO LESS SCHOOL AID FOR MANY DISTRICTS
- IF THIS PROPOSAL WENT INTO EFFECT IN THE UPCOMING 2019-20 SCHOOL YEAR, NEARLY 500 SCHOOL DISTRICTS WOULD LOSE MORE THAN \$110 MILLION IN STATE AID WHEN COMPARED TO THE CURRENT AID SYSTEM.



ALBANY STILL OWES  
EUFSD  
\$1,631,825  
IN FOUNDATION AID!

# PROGRESSIVE PLANNING

- ✓ NO CUTS TO STUDENT PROGRAM (100% SUPPORTED)
- ✓ ADDRESSES INCREASING STUDENT POPULATION
- ✓ CHARACTER EDUCATION & LEADERSHIP DEVELOPMENT
- ✓ STRATEGIC PROFESSIONAL DEVELOPMENT
- ✓ SAFETY & SECURITY IMPROVEMENTS
- ✓ ONGOING COMMUNITY OUTREACH & ENGAGEMENT
- ✓ FACILITY & PHYSICAL PLANT MAINTENANCE
- ✓ MAXIMIZE TECHNOLOGY
- ✓ INCREASED STEM OPPORTUNITIES
- ✓ PLANNING FOR THE FUTURE



**EXPANDING ACADEMIC  
OPPORTUNITY FOR ALL**



# BUDGET TO BUDGET



	2016-17	2017-18	2018-19	2019-20	DOLLAR
BUDGET CATEGORY	ADOPTED	ADOPTED	ADOPTED	PRELIMINARY	DIFFERENCE
					2018/2019 v 2019/2020
INSTRUCTIONAL SALARIES	13,897,300	14,524,756	14,806,325	14,869,266	(38,258)
NON INSTRUCTIONAL SALARIES	2,451,291	2,451,559	2,596,885	2,711,123	114,238
EQUIPMENT	36,500	41,500	71,500	297,001	110,501
CONTRACTUAL	2,402,454	2,517,493	2,607,878	2,442,040	(190,838)
MATERIALS AND SUPPLIES	337,082	343,182	353,207	413,591	20,384
TUITION	1,320,656	1,255,430	995,607	1,159,715	164,108
BOCES	2,475,080	2,464,908	2,815,105	2,891,200	76,095
TRANSPORTATION	2,705,847	2,740,465	2,740,465	2,961,704	221,239
BENEFITS - TRS	1,951,334	1,951,334	1,951,334	1,543,491	(407,843)
BENEFITS - ERS	404,323	379,323	384,133	422,053	37,920
BENEFITS - SOCIAL SECURITY	1,312,185	1,343,198	1,343,198	1,391,890	48,692
BENEFITS - HEALTH	3,534,369	3,490,385	3,510,385	3,768,827	258, 442
BENEFITS - OTHER	562,734	532,543	480,543	490,058	9,515
DEBT SERVICE	-	-	95,000	710,956	615,956
INTERFUND TRANSFERS	91,000	111,000	78,500	73,500	(5,000)
TOTAL BUDGET	33,482,155	34,147,076	34,830,065	36,146,415	1,035,151

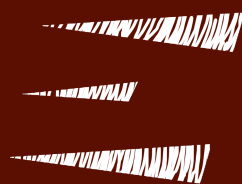
# THE PROPOSED BUDGET: "BY THE NUMBERS"

WELL BELOW  
OUR ALLOWABLE TAX LEVY LIMIT

2019-2020 PROPOSED BUDGET	\$36,146,415
2018-2019 ADOPTED BUDGET	\$34,830,065
DOLLAR DIFFERENCE BUDGET TO BUDGET	\$1,316,350
PERCENT DIFFERENCE BUDGET TO BUDGET	3.78%
2019-2020 PRELIMINARY TAX LEVY	\$31,439,210
2018-2019 ADOPTED TAX LEVY	\$30,647,732
DOLLAR DIFFERENCE LEVY TO LEVY	\$791,478
PERCENT DIFFERENCE LEVY TO LEVY	2.58%

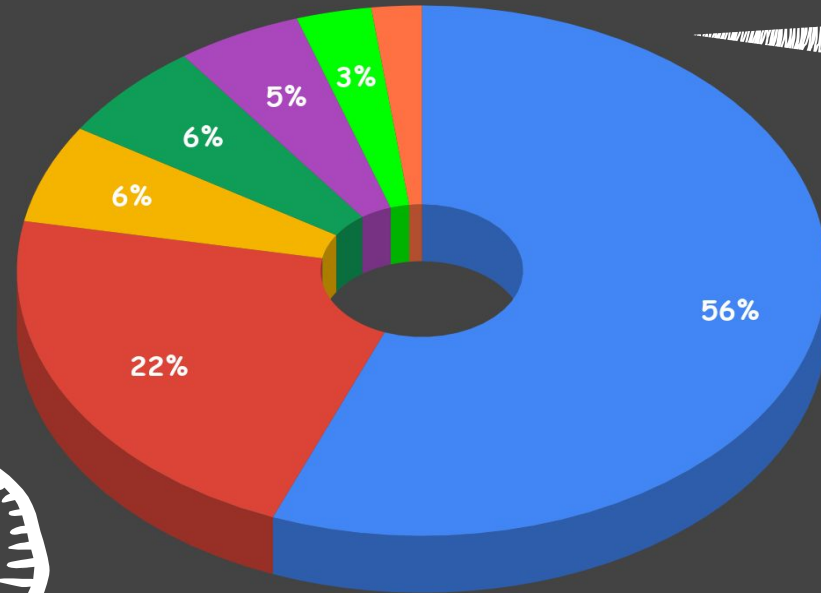
# THE PRELIMINARY BUDGET: "REVENUE"

	2018-2019	2019-2020	% DIFFERENCE
	ORIGINAL	PROPOSED	
<u>DESCRIPTION</u>	<u>ESTIMATE</u>	<u>BUDGET</u>	<u>YTY %</u>
REAL PROPERTY TAXES	30,647,732	31,439,210	2.58%
NON-PROPERTY TAX	375,000	375,000	
DAY SCHOOL TUITION	80,000	80,000	
HEALTH SERVICES FOR OTHER DISTRICTS	110,000	110,000	
INTEREST AND EARNINGS	120,000	140,000	
STATE AID	2,211,295	3,294,705	
MEDICAID ASSISTANCE	<u>7,500</u>	<u>7,500</u>	
	33,551,527	35,446,415	
APPROPRIATED FUND BALANCE	1,278,538	700,000	
<b>TOTAL BUDGET</b>	<b>34,830,065</b>	<b>36,146,415</b>	<b>2.97%</b>



# 2019-2020 PROPOSED BUDGET

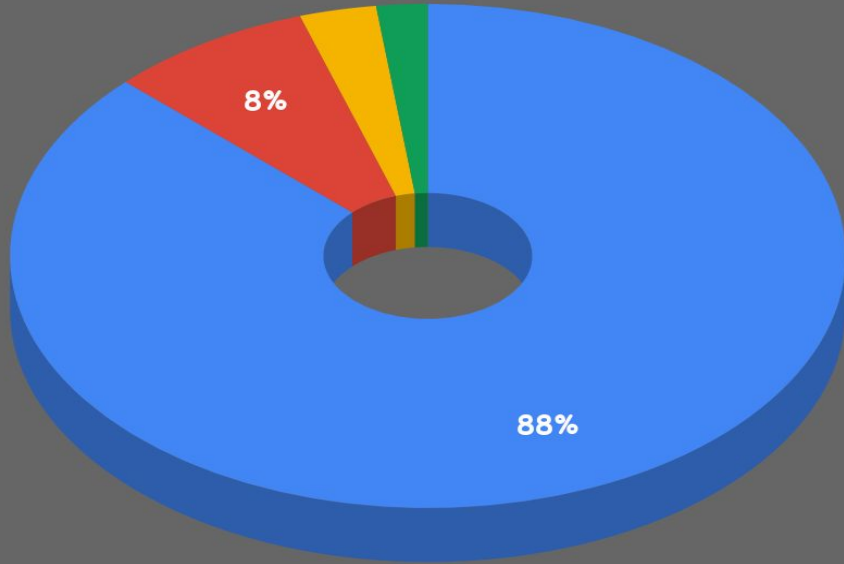
- Instruction
- Benefits
- Operations & Maintenance
- Administration
- Transportation
- Private & Parochial Costs
- Other, BOE, Legal Services



78% IS DIRECTLY  
TIED TO THE  
CLASSROOM!

# 2019-2020 PROJECTED REVENUES

## Revenue



- Real Property Taxes
- State Aid
- Applied Fund Balance
- Other Revenue

STATE AID  
ONLY  
8%



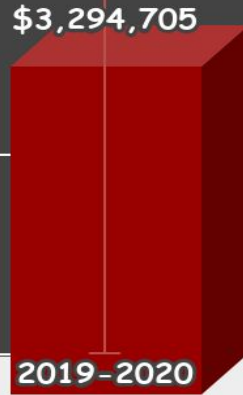
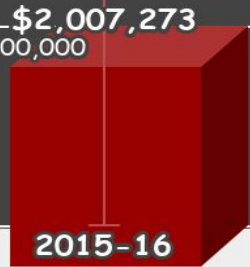
# STATE SUPPORT

## Aid in Dollars

\$6,000,000

\$4,000,000

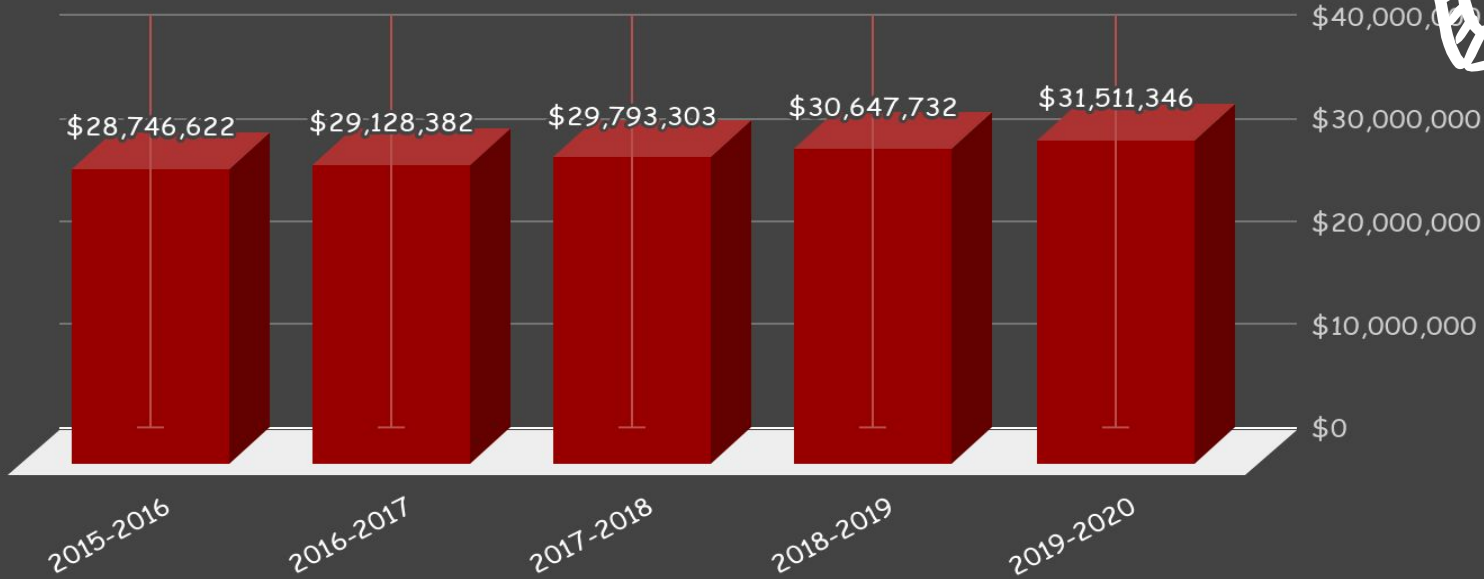
\$2,000,000



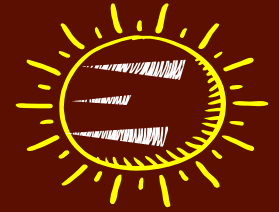
STATE AID  
HAS BEEN  
FLAT!

# TAX LEVY

## Annual Tax Levy



# 2019-2020 TAX IMPLICATION:



WHAT DOES  
THIS MEAN  
FOR YOU?

APPLYING THE CURRENT  
AVERAGE ASSESSED  
VALUE\* INFORMATION, A  
HOME WITH THE  
AVERAGE ASSESSED  
VALUE OF \$421,800  
WOULD COST \$207 FOR  
THE YEAR.

THAT'S \$17.25/MONTH

\*ASSESSED VALUATION IS AS OF  
03/14/19



FOR THIS TO  
HAPPEN, YOU  
MUST  
VOTE!

VOTE

TUESDAY  
MAY 21, 2019  
ALICE E. GRADY MUSIC ROOM

# ELECTION INFORMATION



WEDNESDAY, APRIL 3, 2019 BOARD OF EDUCATION BUDGET ADOPTION

WEDNESDAY, MAY 8, 2019 BOARD OF EDUCATION BUDGET HEARING

**TUESDAY, MAY 21, 2019 BUDGET VOTE AND BOARD ELECTIONS**

**REGISTER TO VOTE NOW! (MUST BE REGISTERED BY MAY 16<sup>TH</sup>)**

 BUDGET PRESENTATIONS WILL BE ON-GOING THROUGH MAY 21, 2019. ALL 2019-2020 PROPOSED BUDGET INFORMATION MAY BE FOUND ON THE DISTRICT'S WEBSITE AT [WWW.EUFSD.ORG](http://WWW.EUFSD.ORG)