2025-2026 ECS DISTRICT BUDGET ISSUE

May 2025

ELLICOTTVILLE

DISTRICT • NEWSLETTER

Volume 55, Issue 5

March Madness Reading Challenge











During the month of March, students in Pre-K through 5th grade participated in a March Madness Reading Challenge at ECS. Each week, students were encouraged to track their reading at home and bring in their logs on Friday. Teachers tallied up individual minutes and class minutes to determine which class read the most.

There were many weeks when it was a close competition, with some classes winning by only 200 minutes! The weekly winners received a book, bookmarks, and other prizes! The top readers received a reading buddy, a T-shirt, or a sweet treat. Overall, the Elementary Students read a total of 51,740 minutes in the month of March!

On Friday, April 4th, we celebrated as a school, awarding final prizes. What a great group of readers we have here at ECS. The competition was so much fun!

Great job, Little Eagles!



IMPORTANT DATES

Please Note
BUDGET HEARING
Tuesday, May 13, 2025
at 6:00 pm in the "Ward"

SAVE THE DATE - MAY 20, 2025
1:00-8:00 PM
BUDGET VOTE &
BOARD MEMBER ELECTION
(Elementary Foyer)

8:00 PM
BOARD OF EDUCATION MEETING
(High School Library)

SCHOOL WILL BE CLOSED ON
Monday, May 26, 2025
MEMORIAL DAY

Annual Budget Day Student Council Hot Dog Sale



Come May 20th to support the ECS Student Council!
11:00am – 6:00pm
$5.00 donation for a Hot Dog, Chips, Drink and dessert!
We hope to see you there!

Understanding Our School Budget

By Mark J. Ward, Interim Superintendent

The tax cap was implemented in New York State on January 1, 2012 to limit the annual growth of property taxes levied by local governments (school, county, town, village, fire districts) to 2% or the rate of inflation, whichever is less. There is no question that it has been an effective tool in helping to slow down the increase in taxes.

Our community has gone through many changes transitioning from a small rural/farming community that had a strong manufacturing base in the 1950's through the early 1990's. However, that is now gone and has been replaced by a year around recreational/resort community. We have a vibrant village with many boutiques, shops, restaurants and unique stores that cater to our visitors. This change has pushed prices up and changed our community forever. Many people who really want to be part of our community have been forced out economically.

While the formula is a little complicated with the exceptions that are built in, I want to try and help you better understand how our school district is rather unique when compared to others in the area. All the school districts around us are heavily supported by Foundation Aid which is the main funding source for all schools in the state. Ellicottville is scheduled to receive $3,205,640, an increase of $63,000, which is virtually nothing based on our $16+ million-dollar budget. This increase does little to bridge the gap, so the district has little choice but to look at ways to economize (reduce, cut and eliminate) with the need to increase taxes so we can present a balanced budget.

The State makes school funding confusing and difficult to explain so I am going to attempt to give a "short lesson" on ECS budgeting including revenues and expenditures to break it down into a more understandable format.

Ellicottville is considered a "wealthy" district based on the true value of our property. Much of this is driven by the new housing and sharply increased value of homes that never seems to end. Therefore, the State looks at our district and says that since you have that much wealth, we do not have to give the district as much state aid, so it is up to the district to increase taxes as needed because we are seen as wealthy in property value. The problem is we are paper rich…we do not have a growing population of students that would generate more aid. Plus. the 2% cap limits our ability to simply levy increases in taxes that keep up with the cost of living.

The district does generate additional aid based on something called "expense driven" aid. This includes BOCES and transportation. Money spent in these areas is reimbursed in the following year at the rates that ECS gets from the state. For BOCES, we get 36% back, thus if we spend a dollar we would get 36 cents back in aid. The average for schools in the two-county area is 80-90%! In the area of transportation, we receive 32% reimbursement while most districts are in the 80-90% range.

One other large expenditure area is special education with a number of rules, limits and ceilings in place. It is also an expense driven aid that can include a variety of services, teachers, aides, transportation and other programming. We do receive much needed Federal support in this area but again the first $53,000 spent on a student is paid by the district. Expenses beyond that are reimbursed at 25% of the total cost.

Most schools in the area depend on state aid for most of their budget (50% or more of their budget). ECS is much different in that Foundation Aid only makes up about 20% of the actual budget. Even adding in all the other categories of aid the local share is still 66% of this year's $16,311,698 proposed budget.

So, what am I trying to tell you? ECS is very unique from a budgeting stand-point since our "property rich status" greatly impacts all the factors that generate school aid. We do not fit the mold of anyone around us and there are few districts like us in this part of the state. Think about these numbers …last year the Assessed Value of all the property in the school district was $970, 346,713 and the actual True Value (what it is actually worth applying the various equalization rates) came in at $1,569,729,917…yes, you read that right BILLION!

In the final analysis, all these factors impact decision-making at ECS in a way that is very different than other districts who receive a great deal more state aid and formulas that give them more money back for the things that cost us more (hopefully that makes sense). Thus, whether we add a program or subscribe to a service or buy a new bus, we have to look at it more closely because our reimbursement (aid) is much different than our neighboring schools.

Next to Salamanca (which is whole other story) Ellicottville has the lowest True Value Tax Rate of all schools in Western New York at $6.19 a thousand on your true value (though each of the 6 towns that make up the school district will have a different rate based on their equalization rate). The True Value tax rate in 2023-24 was $8.66, which means the overall tax rate for property owners this year will go down. As the state share of aid has dropped proportionately, the local taxpayers have had to pay a bigger % share.

As we drilled down into this year's budget, we found some savings in eliminating an elementary teaching position (through retirement), at least three aide positions have also been eliminated and we have implemented additional decreases in spending/purchases. The district is constantly looking into ways to reduce costs but the cost of basically everything continues to increase as it does in your own budgets. Whether it is insurance, technology, materials, food, wages, services, BOCES, transportation, fuel or repairs, the costs continue to creep upward.

Most of the work you will see around the building this summer and later next year will be done through two Capital Projects and a Capital Outlay Project in the 2025-26 budget. This work will receive state funding reimbursement of 65% of the money spent so this is the bet way to stretch our dollars and maximize our return.

With the spending scenario I have "tried" to explain, the Board and administration find it necessary to ask the voters to approve a budget that goes above the 2% cap and will be a total increase of 4.5% on the projected tax levy (the budget is up 4.1%). The actual number will not be known until after the tax roll is finalized at the end of the summer. Additional growth in the tax base will help to decrease any projected tax increase. With this requested increase the district will require a super majority vote of 60% or higher in order to pass the budget.

Having the second lowest true value tax rate in WNY is a direct result of the tremendous property growth the district has witnessed over the past 35 years plus solid fiscal management of our resources. The low true value tax rate compared to other school districts, translates into lower taxes on similar valued properties.

If you have additional questions please do not hesitate to contact me at 716-699-2368 or **mward@ecsny.org.**

Ellicottville CSD 2025-26 Capital Outlay Project

Mini-Renovation Project

Ellicottville CSD seeks to maximize state aid in order to make the most of the district's tax dollars. Continuing a strategy from last year, a mini-renovation project is again being proposed this year that will include select drinking fountain and solar/light control (window treatments) replacement at the School. This mini-renovation project takes advantage of capital project aid from the state. If this work was not performed as part of a capital project, the district would incur the full cost of the work. By including the $100,000 budget for this work in a mini-capital project within the proposed annual budget, the district will receive approximately $65,100 in additional aid during the 2026-27 school year. This is part of a long-range strategy in which the building aid returned in the following year will continue to fund additional mini-renovation projects as a regular part of the district's budget.

2025-2026 District School Budget Summary

ECS Summary of Estimated Revenues

	2024-25	2025-26
Payment in Lieu of Taxes	10,000.00	19,000.00
Interest & Interest/Penalties on Real Property	12,000.00	7,000.00
Non-Resident Tuition	50,000.00	45,000.00
Other Student Related Fees/Charges	1,000.00	1,000.00
Rental of Real Property	94,500.00	94,500.00
Refund of Prior Year BOCES	138,000.00	125,000.00
Foundation Aid	3,142,785.00	3,205,640.00
Lottery Aid	190,000.00	200,000.00
Excess Aid Costs	170,000.00	150,000.00
Transportation Aid	200,000.00	200,000.00
Building Aid	800,000.00	800,000.00
BOCES & Special Services	505,262.00	568,785.00
Tuition for Students w/ Disabilities	0.00	0.00
Textbook, Library, & Software	38,096.00	35,897.00
Federal Medicaid Reimbursement	100,000.00	100,000.00
Total Federal, State & Local Funding	**5,451,643.00**	**5,551,822.00**
Additional Funding		
Appropriated Fund Balance	625,000.00	555,000.00
Real Property Tax Levy	9,586,809.00	10,204,876.00
Total Projected Basic Budget Revenues	**15,663,452.00**	**16,311,698.00**
Appropriation for Public Library	75,000.00	85,000.00
Bus Lease (3 buses not to exceed)	60,000.00	115,000.00
Total Budget Revenues	**15,798,452.00**	**16,511,698.00**
Total Tax Levy (including all propositions)	9,721,809.00	10,404,876.00

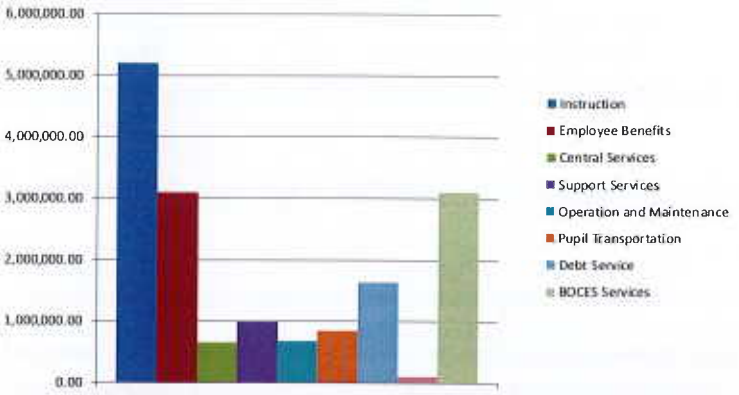
2025-2026 District School Budget Summary

ECS Summary of Estimated Expenditures

	2024-25	2025-26
Instruction	4,963,777.00	5,203,622.00
Employee Benefits	3,000,339.00	3,098,982.00
Central Services	605,977.00	651,154.00
Support Services	997,608.00	995,648.00
Operation and Maintenance	644,039.00	680,374.00
Pupil Transportation	786,197.00	844,110.00
Debt Service	1,518,800.00	1,638,000.00
Capital Outlay	100,000.00	100,000.00
BOCES Services	3,046,715.00	3,099,808.00
Total Proposed Expenditures	**15,663,452.00**	**16,311,698.00**

INSTRUCTION

The district has remained diligent in providing excellent instruction to students. Approximately 32% percent of the budget is related to the teaching and the learning process. Salaries for teachers and support staff, classroom equipment and supplies, textbooks and special education costs are included in this section. This section of the budget also includes the professional development of staff to ensure we are staying on top of the latest changes and student needs. The district will continue to expand the STEM program, along with adding a prekindergarten home liaison who will assist with the two full day prekindergarten classrooms along with other district needs.



PROPOSITIONS (Voted as separate lines)	2024-25	2025-26
Basic Budget	15,663,452.00	16,311,698.00
Public Library	75,000.00	85,000.00
Bus Lease (3 buses not to exceed)	60,000.00	115,000.00
Total Budget Expenditures	**15,798,452.00**	**16,511,698.00**

BOCES EXPENSE

The total budgeted services to be purchased from BOCES is $3,099,808 (19%). All BOCES costs have been shown on a separate table rather than interspersed throughout the budget. The primary areas include personnel services, public information, operation of plant, central services, instruction/special education, Career and Technical Education (CTE) services, library, and technology. Most expenses in this area receive 36% in BOCES aid. Sharing costs through BOCES allows the district to obtain programs, learning opportunities and services in a more cost-effective manner. Some new services this year include an online board of education reporting system, financial software upgrades and the addition of the community schools services which allows the district to access various regional workshops including mental health, psychological/ counseling training, and other important professional development areas.

BOCES EXPENSES	2024-25	2025-26
Personnel Services	285,821.00	241,837.00
Public Information	75,492.00	84,936.00
Operation of Plant	42,012.00	43,363.00
Central Services	440,247.00	465,141.00
Instructional incl Special Education	1,755,715.00	1,785,177.00
CTE Services	269,300.00	265,970.00
Library/Computers/ Software	178,128.00	213,384.00
Total Budget Expenditures	**3,046,715.00**	**3,099,808.00**

EXPLANATION OF THREE PART BUDGET PRESENTATION

Chapter 436 of the Laws of 1997 require public school boards of education to present the proposed budget in three parts. As a result, this presentation is organized around the following components; administrative, capital, and program:

Administrative Component: Includes expenses associated with the operation of the school board, superintendent's office, and business office. It also includes salaries and benefits for all certified administrators and supervisors who spend a majority of their time performing administrative duties, consulting costs not directly related to instructional programs, and all other activities that are administrative in nature.

Capital Component: Includes debt service for all facilities financed by bonds and notes of the district; lease expenditures; costs resulting from judgements in tax certiorari proceedings; awards from court judgments; administrative orders and settled claims; cost of construction, acquisition, reconstruction, rehabilitation, and improvements of school buildings; all expenses associated with custodial and maintenance salaries; and benefits, service contracts, supplies, utilities, maintenance, and repair of school facilities.

Program Component: Includes salaries and benefits of teachers and any school administrator or supervisor who spends a majority of their time performing teaching duties, and all transportation operating expenses.

2025-2026 District School Budget Summary

Proposed Budget

	Budget Components			2024-2025	2025-2026	
	Administrative	Capital	Instructional	Total	Total	Increase/ (Decrease) $
GENERAL SUPPORT						
*includes BOCES services						
Board of Education	33,760			34,125	33,760	(365)
Central Administration	239,254			224,349	239,254	14,905
Finance	258,311			216,701	258,311	41,610
Legal/Personnel/Public Info	319,112			305,821	319,112	13,291
Central Services-Operation of Plant	270,235	723,737		958,556	993,972	35,416
Central Printing	32,500			30,500	32,500	2,000
Insurance/Refunds/Dues/Unclassified	91,490	3,500		80,572	94,990	14,418
BOCES Central Data/Admin/Capital	161,738			167,742	161,738	(6,004)
TOTAL GENERAL SUPPORT	**1,406,400**	**727,237**		**2,018,366**	**2,133,637**	**115,271**
INSTRUCTION AND INSTRUCTIONAL SUPPORT						
*includes BOCES services						
Curriculum/Supervision/In-service/SRO	608,156			548,958	608,156	59,198
Staff Development			113,408	110,543	113,408	2,865
Instructional Program-Teaching			6,509,794	6,381,627	6,509,794	128,167
Instructional Program - Media/Tech			440,362	433,968	440,362	6,394
Guidance/Health/Psychological			413,760	424,113	413,760	(10,353)
Co-Curricular/Interscholastic Activities			354,910	353,615	354,910	1,295
TOTAL INSTRUCTIONAL SUPPORT	**608,156**		**7,832,234**	**8,252,824**	**8,440,390**	**187,566**
STUDENT TRANSPORTATION						
District Transportation			850,203	791,373	850,203	58,830
TOTAL STUDENT TRANSPORTATION			**850,203**	**791,373**	**850,203**	**58,830**
EMPLOYEE BENEFITS						
NYS Teacher Retirement System	70,795		434,880	530,930	505,675	(25,255)
NYS Employee Retirement System	32,477	13,014	225,152	223,651	270,643	46,992
Social Security	62,658	10,443	449,049	524,330	522,150	(2,180)
Worker's Compensation	5,520	920	39,560	45,047	46,000	953
Unemployment Insurance	5,000			5,000	5,000	0
Health Benefits	216,000	36,000	1,548,000	1,653,131	1,800,000	146,869
TOTAL EMPLOYEE BENEFITS	**392,450**	**60,377**	**2,696,641**	**2,982,089**	**3,149,468**	**167,379**
CAPITAL OUTLAY		100,000		100,000	100,000	0
TOTAL CAPITAL OUTLAY		**100,000**		**100,000**	**100,000**	**0**
DEBT SERVICE						
Bond Anticipation Note		123,750		0	123,750	123,750
Multipurpose Gym		765,825		759,025	765,825	6,800
New Capital Project- General Renovations, Parking Lot and Athletic Fields		748,425		759,775	748,425	(11,350)
TOTAL DEBT SERVICE		**1,638,000**		**1,518,800**	**1,638,000**	**119,200**
TOTAL PROPOSED BUDGET	**2,407,006**	**2,525,614**	**11,379,078**	**15,663,452**	**16,311,698**	**648,246**

2025-2026 District School Budget Summary

The following propositions will be voted on May 20, 2025:

PROPOSITION #1 - BASIC BUDGET

RESOLVED: That the Board of Education of the Ellicottville Central School District in the County of Cattaraugus, State of New York, BE AND IS HEREBY AUTHORIZED TO EXPEND THE SUM OF $16,311,698 for the 2025-2026 school year budget. *The Basic Budget will provide funds for all of the educationally related services and the maintenance of our school building.*

PROPOSITION #2 – SCHOOL BUS LEASE

RESOLVED: that the Board of Education of the Ellicottville Central School District in the County of Cattaraugus, State of New York, is authorized to levy an additional (not to exceed) $115,000 to lease two (2) 66 passenger IC Bus CE school buses and one (1) Wheelchair passenger school bus for each of the next five years (five annual payments) commencing with the 2025-2026 school year.

PROPOSITION #3 – ELLICOTTVILLE MEMORIAL LIBRARY TAX

RESOLVED: Shall the proposition be approved authorizing the Board of Education of the Ellicottville Central School District to levy taxes annually in the amount of $85,000 and to pay over such monies to the Ellicottville Memorial Library.

CAPITAL IMPROVEMENT SUPPLEMENTAL PROJECT 2025

RESOLVED: that (a) the Board of Education (the "Board") of the Ellicottville Central School District, Cattaraugus County, New York (the "District") is hereby authorized to undertake a proposed Capital Improvements Project, 2025 (the "Project") consisting of the partial reconstruction, renovation and the construction of improvements and upgrades to various District buildings and facilities and the sites thereof, to implement various health, safety, accessibility and Code compliance measures and various other measures that are included and generally described in (but are not to be limited by) the Project Plan that was referred to in the public notice of the vote on this Proposition, and to expend therefor an amount not to exceed $2,375,000; (b) a tax is hereby voted in an amount not to exceed $2,375,000 to finance the estimated maximum cost of the Project, such tax to be levied and collected in installments in such years and in such amounts as shall be determined by the Board; (c) in anticipation of such tax, obligations of the District are hereby authorized to be issued in the aggregate principal amount of not to exceed $2,375,000, and a tax is hereby voted to pay the interest on such obligations as the same shall become due and payable; and (d) New York State Building Aid funds expected to be received by the District in connection with the Project are anticipated to offset a substantial part of such costs, and such funds, to the extent received, shall be applied to offset and reduce the amount of taxes herein authorized to be levied.

BOARD OF EDUCATION MEMBER ELECTION

The candidate with the highest number of votes will be assigned a five-year term seat beginning July 1, 2025 and ending June 30, 2030 (this seat is currently held by Karl Northrup). The candidate with the second-highest number of votes will be assigned an unexpired term seat immediately following the election on May 20, 2025 and ending on June 30, 2027 (this seat is currently held by David Scott McGee).

Vote for TWO (2) (Please check √ or X):

❑ **David Scott (Scotty) McGee** ❑ _____ (Write-in Candidate - Please Print)

❑ **Karl Northrup** ❑ _____ (Write-in Candidate - Please Print)

Detailed Budget Statement

The Board of Education of this District will have prepared and completed a detailed statement in writing of the amount of money which will be required during the ensuing 2025-2026 fiscal year for school purposes, specifying the several purposes and the amount for each. The amount of each purpose estimated necessary for payments to boards of cooperative education services shall be set forth in full with no deduction of estimated state aid. The amount of state aid provided and its percentage relationship to the total expenditures shall also be shown. Such statement shall be completed at least seven days before the budget hearing at which it is to be presented and copies thereof shall be prepared and made available, upon request, to residents within the District during the period of seven days before the budget hearing and/or fourteen days immediately preceding the Annual District Vote, and may be obtained by any resident of the District in the Business Office or District Office during the hours of 7:30 a.m. to 4:00 p.m. prevailing time on or after May 7, 2025, exclusive of Saturdays, Sundays and holidays, and in the Business Office.

Absentee Ballots

Applications for absentee ballots for the Annual District Vote may be applied for during school business hours (7:30 am – 4:00 pm) at the Office of the Clerk of the District beginning April 23, 2025, except for Saturdays, Sundays and Holidays. Complete applications must be received by the District Clerk at least seven (7) days before the election if the ballot is to be mailed to the voter, or the day before the election, if the ballot is to be delivered personally to the voter. A list of all persons to whom absentee ballots have been issued will be available in the Office of the District Clerk on each of the five business days prior to the Annual District Vote (except Saturdays, Sundays and Holidays), and such list will also be posted at the polling places for the Annual District Vote.

Early Mail Ballot

Early Mail ballots may be applied for at the Office of the District Clerk. Applications for early mail ballots may be accepted beginning April 23, 2025, through May 15, 2025, to receive the ballot by regular mail and no later than May 20, 2025, to have the ballot delivered in person. A list of all persons to whom early mail ballots shall have been issued will be available for inspection in the Office of the School District Clerk on each of the five (5) days prior to the day of the election (except Saturday and Sunday), and such list shall also be posted at the voting place during the election, and any qualified voter may challenge the acceptance of the early voter's ballot of any such person on such list, by making his challenge and the reasons therefor known to the Inspector of Election before the close of the polls.

Budget Copies

Copies of the budget will be available for review in the District's Business Office and the Superintendent's Office after the May 20, 2025 vote. Office hours are Monday-Friday (8:00 am – 4:00 pm exclusive of Saturdays, Sundays and holidays).

Meet the Board of Education Candidates

David (Scotty) McGee



My name is David (Scotty) McGee. I'm a Texan who moved to New York 9 years ago after meeting my now wife Rachel Northrup whose family has a long and storied history in Ellicottville. We have two kids Easton (8) and Seely (3), and own the Purple Doorknob on Main Street.

During college I studied Biochemistry at Lamar University in Texas. Straight out of college I moved to Asia and lived there for over two years helping launch a company into multiple new countries. I've owned and operated multiple businesses over the last 17 years. During that time I've served on multiple boards and councils.

While I don't have previous experience in education specifically, I do have extensive experience working with a team, public relations, overseeing a budget, and organizing priorities and schedules.

With my kid's attending Ellicottville Central School I am very motivated to serve. I'm running for school board to help provide the students here as many opportunities as possible so they get the most out of their time at ECS, both in the classroom and with the extracurricular activities available to them. Additionally to help provide the teachers with the tools they need to do their job effectively.

I run with no political agenda, but instead come to listen to the concerns of the parents and teachers in the district and use my skills to help make decisions and implement policies that will unite and support students, faculty, and the residents of Ellicottville.

It's been an honor to serve this past year, and if given the opportunity I look forward to continue serving. Thanks for your consideration.

Karl W. Northurp



I'm honored to be running for re-election to the Ellicottville Central School Board where I've proudly served for the past five years. As a longtime resident, business owner, and parent to Ande, Karle, and Austyn who all attend ECS, I'm deeply committed to the future of our school and our community.

Professionally, my wife Jill and I have grown a successful construction company—from a team of 30 to over 70 employees—and operate a construction equipment rental business. I'm actively involved in local real estate development, with a focus on strengthening our community through thoughtful, responsible growth. These experiences have taught me the value of strategic planning, responsible budgeting, and long-term investment—skills I bring to my work on the school board.

During my time on the board of education, I've focused on creating safe, supportive learning environments, ensuring responsible financial stewardship, and supporting academic and extracurricular opportunities for all students. I believe strong schools are the foundation of a strong community, and I'm committed to helping move the district in a positive direction that will allow every student to succeed.

I'm asking for your support and your vote so I can continue working hard for our students, families, teachers, and schools.



ECS WELCOMES NEW SCHOOL NURSE - LEAUDRA HACKETT, RN

In May of 2023, I received my nursing degree from JCC. My goal through nursing school was always to work with children. I began my career, as an R.N., at UPMC Chautauqua on an adult/pediatric floor. I realized quickly that the hours did not fit my family life. So, in June of 2024, I started here at ECS as the special education nurse. I am excited for my new role here, as the school nurse, and I am looking forward to getting to know the community better. "When you are a nurse, you know that every day you will touch a life or a life will touch yours."