

ELMIRA CITY SCHOOL DISTRICT

2024-2025 TAX CAP
PRELIMINARY BUDGET AND
BALLOT PROPOSITION



GOVERNOR'S STATEWIDE BUDGET PROPOSAL 2024-2025

FOUNDATION AID INCREASE STATEWIDE



\$5m –or– 2.11%

EXPENSE BASED AIDS INCREASE STATEWIDE



\$21.3m –or– 2.57%

INSTRUCTIONAL MATERIALS AID INCREASE STATEWIDE



\$843k –or– .33%

UNIVERSAL PRE-K** INCREASE STATEWIDE



\$99.3m –or– 9.22%

STATEWIDE IMPACT OF PROPOSED BUDGET



\$828m –or– 2.44%

****UNIVERSAL PRE-K FUNDS FLOW THROUGH SPECIAL AID NOT GENERAL FUND**

GOVERNOR'S BUDGET PROPOSAL 2024-2025 – ECSD SPECIFIC

UPDATED FEBRUARY 15TH

FOUNDATION AID

\$81.1m



INCREASE \$1.3m or 1.74%

EXPENSE BASED AIDS

\$27.1m



DECREASE \$2.3m or 8.08%

• BUILDING, TRANSPORTATION, BOCES, PUBLIC HIGH COST EXCESS COST AID, PRIVATE EXCESS COST AIDS

INSTRUCTIONAL MATERIALS AID

\$606k



INCREASE \$34k or 6.08%

UNIVERSAL PRE-K**

\$2.2m

NO CHANGE FROM PRIOR YEAR

NET IMPACT OF PROPOSED BUDGET



(\$707k) DECREASE –or– (.63%)

**UNIVERSAL PRE-K FUNDS FLOW THROUGH SPECIAL AID NOT GENERAL FUND

CONTRACT FOR
EXCELLENCE

*A SUBSET OF
FOUNDATION AID*

ESTABLISHED 2007-2008

GEARED TOWARDS HIGH-NEEDS DISTRICTS
TO BENEFIT THE FOLLOWING POPULATIONS

ECONOMICALLY
DISADVANTAGED
STUDENTS

STUDENTS WITH
DISABILITIES

ENGLISH
LANGUAGE
LEARNERS

STUDENTS
STRUGGLING
WITH
PROFICIENCY



CONTRACT FOR EXCELLENCE *DETAILS OF PROGRAM*

- **Comprehensive approach to targeting fiscal resources to specific allowable programming which were believed by the Legislature & Governor to raise the achievement of the students with the greatest educational needs.**
- **The law specifies six categories of allowable programs & activities:**
 - **Class Size Reduction** – Create additional classrooms *or* Add additional teacher to class
 - **Increased Time on Task** – Extended School Day/Year, Individualized Tutoring
 - **Teacher & Principal Quality Initiatives** – Recruitment, Mentoring/Coaching (teachers) Leadership coaches (principals)
 - **Middle & High School Restructuring** – Structural changes, challenging academic content & learning opportunities
 - **Full Day Pre-K & Kindergarten**
 - **Experimental Programs** – Requires Commissioner approval, must be conducted in partnership with an institution of higher education or other organization with extensive research experience and capacity



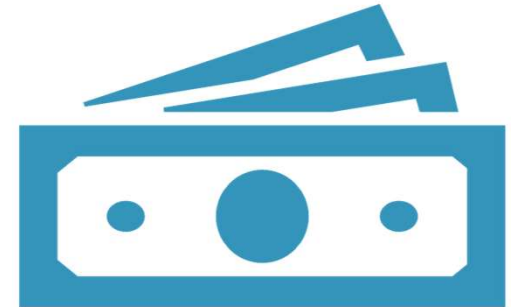
CONTRACT FOR EXCELLENCE *ALLOCATIONS*

- 2009-2010 Allocation = \$6.7m
- 2011-2023 Allocation = \$5.6m
- 2023-2024 Allocation = \$6.7m

- *Currently 13 Districts Statewide with a C-4-E set aside requirement*

- 2024-2025 Allocation = \$7.8m
 - **Foundation Aid increase attributable to \$1.1m increase to C-4-E**

- 2025-2026 Allocation = \$7.8m



CONTRACT FOR EXCELLENCE

*HISTORICAL
SPENDING &
FUTURE PLANS*



<u>SCHOOL YEARS</u>	<u>TIME ON TASK</u>	<u>CLASS SIZE REDUCTION</u>	<u>HS/MS RESTRUCTURING</u>	<u>TEACHER/PRINCIPAL QUALITY</u>	<u>FULL DAY K /PRE-K</u>	<u>ELL</u>	<u>EXPERIMENTAL</u>
2016-2017		X	X		X		
2017-2018		X	X		X		
2018-2019		X	X		X		
2019-2020		X	X		X		
2020-2021		X	X		X		
2021-2022		X	X		X		
2022-2023		X	X		X		
2023-2024	X	X		X	X		
2024-2025	X	X		X	X		

- Prior year and current year expenditures have been in the form of staff salaries
- Time and Effort certifications are completed in-district twice a year
- Planned spending for 2024-2025:
 - Summer BOOST
 - Express Academy
 - After-School Programming Transportation Costs
 - Pre-K and Kindergarten staffing (*not covered through UPK*)

**PROPERTY TAX
CAP FORMULA**

2024-2025 TAX LEVY LIMIT CALCULATION

REAL PROPERTY TAX LEVY – (BASE YEAR) - 2023-2024

(+) TAX CAP RESERVE OFFSET FROM FISCAL YEAR 2022-2023

(=) TAX LEVY SUBTOTAL

(X) TAX BASE GROWTH FACTOR (MIN OF 1.0)

(=) ADJUSTED TAX LEVY SUBTOTAL

(+) PILOTS – (BASE YEAR) – 2023-2024 RECEIVABLES

(-) TORT EXCLUSION CLAIMED IN 2023-2024

(-) CAPITAL EXCLUSION CLAIMED IN 2023-2024

(=) LEVY LESS BASE YEAR TORTS & CAPITAL EXCLUSIONS

(X) ALLOWABLE LEVY GROWTH FACTOR BASED ON CPI (NOT TO EXCEED 2%)

(=) LEVY INCLUDING GROWTH FACTOR

(-) PILOTS – (BUDGET YEAR) – 2024-2025 RECEIVABLES

(=) LEVY LESS BUDGET YEAR PILOTS

(+) ELIGIBLE CARRY OVER FROM BASE YEAR BUDGET

(=) TAX LEVY LIMIT BEFORE EXCLUSIONS

(+) TORT EXCLUSION

(+) CAPITAL TAX LEVY EXCLUSION, NET OF AID

(+) ERS/TRS PENSION EXCLUSION

(=) 2025 TAX LEVY LIMIT INCLUDING EXCLUSIONS



2024-2025 TAX CAP CONSIDERATIONS



- Inflation is still higher than the NYS Tax Cap's maximum Allowable Levy Growth Factor of 2%
 - Inflation is over 4% currently
- Capital Exclusion is the only component of the calculation impacted by internal factors
- ERS Pension Exclusion for 2024-2025
 - Growth over 2%
- Applying Eligible Carryover from 2023-2024
 - 2023-2024 Levy (\$128,645) *lower* than the Calculated Tax Levy Limit Before Exclusions
 - One-time use available in 2024-2025
 - Applied to the Tax Levy Limit before Exclusions



CURRENT PILOT AGREEMENTS WITH CHEMUNG COUNTY (PAYMENT IN LIEU OF TAXES)

110 N Main St, LLC

Aces & Eights Realty LLC

Anchor Glass

Arnot Ogden Med Ctr - Ivy

Arnot Ogden Med Ctr Women's Health

CAF USA, Inc.

Maloney Properties, LLC

Chemung County IDA

Elm Chevrolet

Fennell Properties, LLC

International Brotherhood of Electrical
Workers

NY Baldwin II, LLC

National Tax Search

New York Beauty & Barber Academy

Park Terrace Apartments Assoc

Southern Tier Custom Fabricators

William Lake, Properties

Capriotti Properties (3 Parcels)

Chemung Properties, LLC

PG West Water Street Corp.

NY Baldwin I, LLC

Reidman Properties Elmira LLC

Libertad Elmira, LLC

2024-2025 TAX LEVY LIMIT CALCULATION



A. Total Real Property Tax Levy for base year	\$	34,849,948
B. Excess Levy in Reserve	\$	-
C. Tax Levy subtotal (A - B)	\$	34,849,948
D. Tax Base Growth Factor (min of 1.0)		1.0000
E. Adjusted Tax Levy subtotal (C x D)	\$	34,849,948
F. Base Year PILOTS	\$	240,000
G. Base Year Levy plus PILOTS	\$	35,089,948
H. Base year Torts and Judgments > 5%	\$	-
I. Base year Capital Exp. Net of aid	\$	2,028,489
J. Total base year Torts and Capital exp.	\$	2,028,489
K. Levy less base year Torts and Capital (G - J)	\$	33,061,459
L. Allowable Levy Growth Factor based on CPI		1.0200
M. Levy including levy Growth Factor	\$	33,722,688
N. Budget year PILOT receivables	\$	350,000
O. Levy less budget year PILOTS (M - N)	\$	33,372,688
P. Eligible Carry Over from base year budget	\$	128,645.00
Q. Tax Levy Limit - before Exclusions (O + P)	\$	33,501,333
<u>Budget Year Exclusions</u>		
R. Capital Expenditures net of aid	\$	2,322,534
S. Pension Expenditures above 2%	\$	14,562
T. Court orders/Judgments in > 5% base year levy	\$	-
U. Total Exclusions (R + S + T)	\$	2,337,096
Total Allowable Tax Levy including Exclusions (Q + U)	+ 2.84%	\$ 35,838,429

TAX LEVY IMPACT SCENARIOS

CURRENT YEAR LEVY LIMIT	\$	34,849,948	
NEXT YEAR MAXIMUM LEVY LIMIT	\$	35,838,429	
DIFFERENCE OVER CURRENT YEAR	\$	988,481	2.84%
	<u>SCENARIOS</u>	<u>LEVY AMOUNT</u>	<u>INCREASE</u>
0.50%	\$	35,024,198	\$ 174,250
1.00%	\$	35,198,448	\$ 348,499
1.50%	\$	35,372,698	\$ 522,749
2.00%	\$	35,546,947	\$ 696,999
2.50%	\$	35,721,197	\$ 871,249
2.84% MAXIMUM ALLOWABLE	\$	35,838,429	\$ 988,481



RECOMMENDATION

- **Propose 0.00% increase to the 2024-2025 LEVY**
 - **APPROPRIATE \$414,425 FROM RESERVE FOR TAX REDUCTION**
 - Reserve established with proceeds of sale of real property
 - \$339,041 must be used by 2025-2026 (10-Years from initial funding)
 - \$75,384 must be used by 2032-2033
 - Non-Interest earning reserve
 - Equates to a 1.19% Levy increase



PROJECTED REVENUE 2024-2025



TAXES	\$	35,557,221
STATE AID	\$	109,269,972
FEDERAL AID	\$	398,513
MISCELLANEOUS	\$	5,037,000
INTERFUND TRANSFERS - DEBT SERVICE	\$	100,284
APPROPRIATED RESERVES - RESERVE FOR TAX REDUCTION	\$	414,425
TOTAL PROJECTED REVENUE 2024-2025	\$	150,777,415
+ 2.56% over prior year		

PROJECTED REVENUE 2024-2025



REVENUE	ADOPTED 2023-2024 BUDGET	PROPOSED 2024-2025 BUDGET	23-24 ADOPTED BUDGET VS 24-25 PROPOSED BUDGET
TAXES	\$35,721,054	\$35,557,221	(\$163,833)
STATE AID	\$106,202,417	\$109,269,972	\$3,067,555
FEDERAL AID	\$385,000	\$398,513	\$13,513
MISCELLANEOUS	\$4,710,500	\$5,037,000	\$326,500
INTERFUND TRANSFERS	\$-	\$100,284	\$100,284
APPROPRIATED RESERVES	\$-	\$414,425	\$414,425
	\$147,018,971	\$150,777,415	\$3,758,444
<i>2023-2024 BUDGET PASSED WITHOUT AN APPROVED BUDGET FROM THE STATE</i>			
REVENUE	PROJECTED ACTUALS THROUGH 6/30/2024	PROPOSED 2024-2025 BUDGET	23-24 PROJECTED ACTUALS VS 24-25 PROPOSED BUDGET
TAXES	\$35,167,081	\$35,557,221	\$390,140
STATE AID	\$109,988,160	\$109,269,972	(\$718,188)
FEDERAL AID	\$409,000	\$398,513	(\$10,487)
MISCELLANEOUS	\$5,448,726	\$5,037,000	(\$411,726)
INTERFUND TRANSFERS	\$0	\$100,284	\$100,284
APPROPRIATED RESERVES	\$72,000	\$414,425	\$342,425
	\$151,084,967	\$150,777,415	(\$307,552)

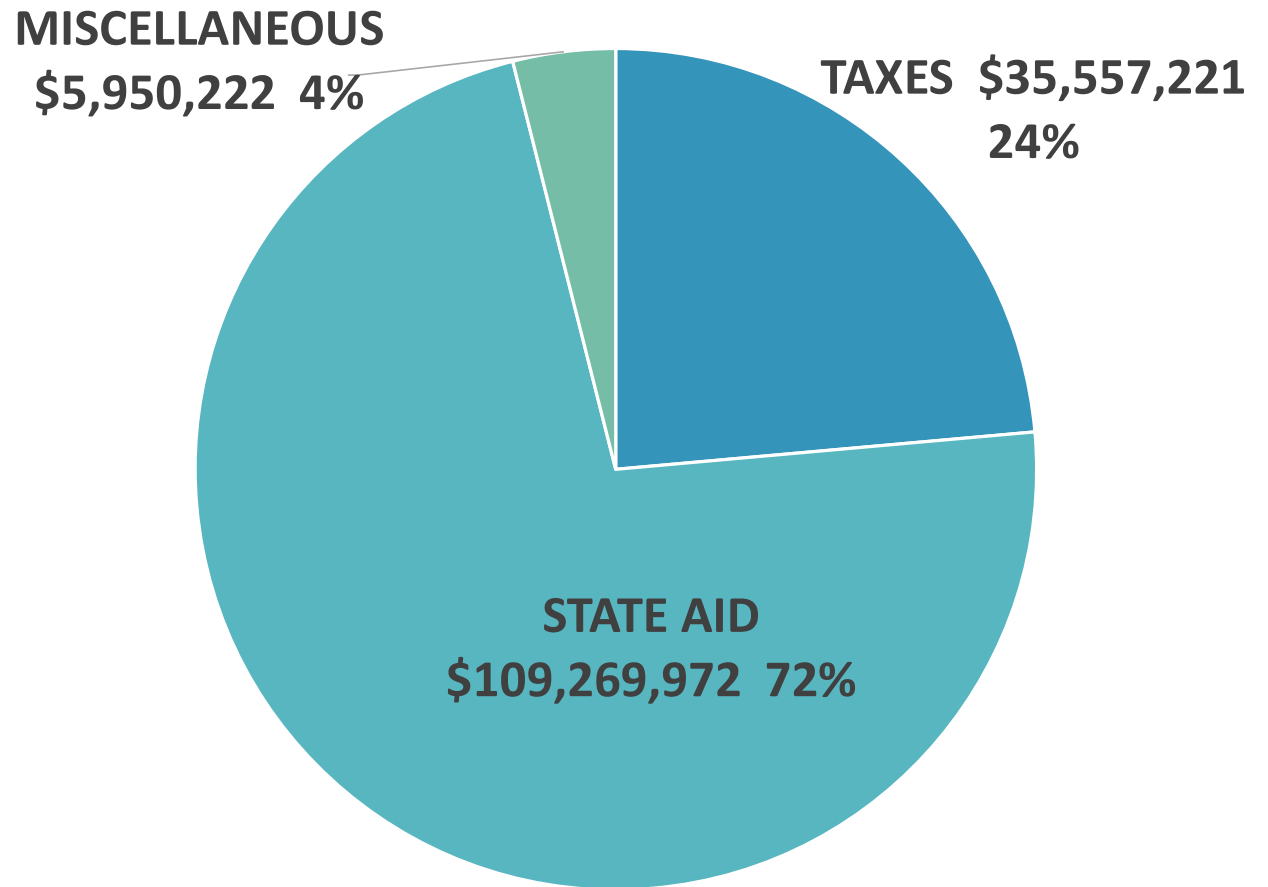
REVENUE CONSIDERATIONS

- **TAX REVENUE INCREASE \$390k or 1.07%**
 - Projected increase to town rates and PILOT projection
- **STATE AID DECREASE (\$707k) or (.63%)**
 - Based on February database
- **MISC. REVENUE DECREASE (\$411k) or (.07%)**
 - Prior Year BOCES Refund
 - Interest Earnings, including Reserve Interest
 - Facility Usage Revenues
 - Health & Welfare Contracts
 - Auction proceeds from asset disposals
 - Donations
 - All other receipts not related to taxes or State & Federal aids

***INCREASES & DECREASES ARE COMPARED TO
PROJECTED ACTUALS NOT 23-24 BUDGET***



PROJECTED REVENUE IN GRAPH FORM



INTERFUND TRANSFER AND RESERVE APPROPRIATIONS INCLUDED IN
MISCELLANEOUS

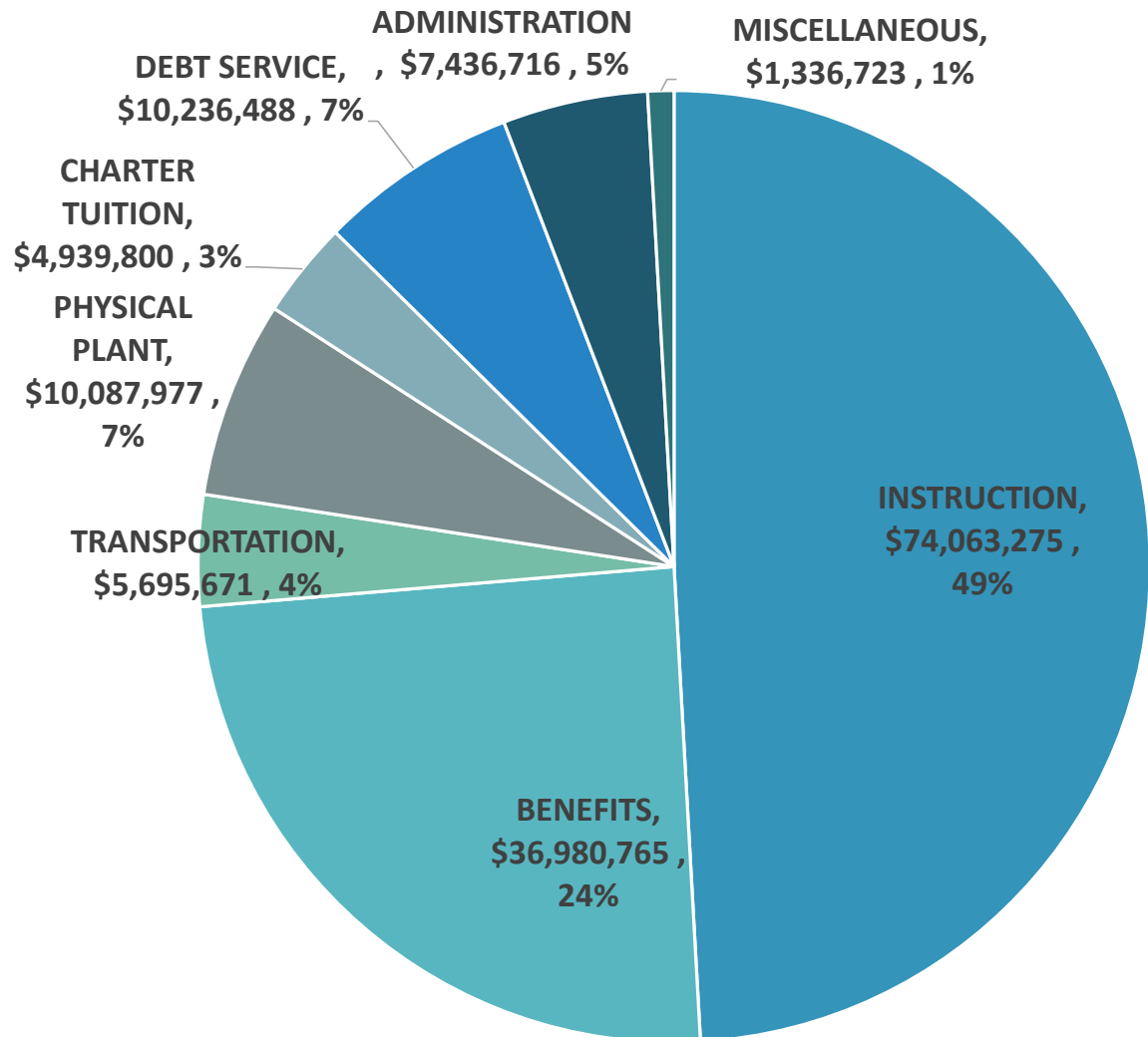
PROPOSED BUDGET 2024-2025



<u>BUDGET CATEGORY</u>	<u>2023-2024 APPROVED BUDGET</u>	<u>2024-2025 PROPOSED BUDGET</u>
INSTRUCTION	\$ 67,727,917.00	\$ 74,063,275.00
BENEFITS	\$ 37,372,588.00	\$ 36,980,765.00*
TRANSPORTATION	\$ 5,876,744.00	\$ 5,695,671.00*
PHYSICAL PLANT	\$ 9,262,312.00	\$ 10,087,977.00
CHARTER TUITION	\$ 4,530,000.00	\$ 4,939,800.00
DEBT SERVICE	\$ 13,857,222.00	\$ 10,236,488.00
ADMINISTRATION	\$ 7,222,046.00	\$ 7,436,716.00
MISCELLANEOUS	\$ 1,170,142.00	\$ 1,336,723.00
GRAND TOTALS	\$ 147,018,971.00	\$ 150,777,415.00

***PLANNED RESERVE USAGE THROUGHOUT THE 2024-2025 SCHOOL YEAR**

PROPOSED BUDGET IN GRAPH FORM



PLANNED RESERVE UTILIZATION THROUGHOUT 2024-2025

• BENEFITS

• ERS RESERVE

Estimated Appropriation \$1.3m

- Balance at 6/30/2023 \$9.3m
- Typical balance 3-5 years of ERS Billings
- Current balance equates to roughly 4.8 years

• TRS RESERVE

Estimated Appropriation \$1m

- Balance at 6/30/2023 \$3.7m
- Annually funding maximum of 2% of TRS Salaries
- Reserve is almost at its maximum

• RESERVE FOR EMPLOYEE BENEFITS

Estimated Appropriation \$225k

- Balance at 6/30/2023 \$1.9m
- Office of the State Comptroller opinion states this reserve should *not* exceed \$2m

• TRANSPORTATION

• CAPITAL RESERVE

Estimated Appropriation \$900k

- Balance at 6/30/23 \$16.3m
- Purchase (2) Zero Emissions School Buses

***Total planned Reserve Utilization 2024-2025 School Year
\$3,425,000***



BENEFITS	ADOPTED BUDGET 2023-2024		PROPOSED BUDGET 2024- 2025		DIFFERENCE
EMPLOYEE RETIREMENT SYSTEM (ERS)	1,525,000	13.1%	550,000*	15.2%	(975,000)
TEACHER'S RETIREMENT SYSTEM (TRS)	3,650,000	9.76%	3,000,000*	10.02%	(650,000)
WORKER'S COMPENSATION	750,000		350,000		(400,000)
LIFE INSURANCE	6,500		4,200		(2,300)
UNEMPLOYMENT INSURANCE	50,000		20,000		(30,000)
DISABILITY INSURANCE	45,000		45,000		N/A
MEDICAL, DENTAL, VISION INSURANCE	26,848,517		28,664,796		1,816,279
MISCELLANEOUS	4,247,571		4,084,269*		(163,302)
TOTAL BENEFITS	\$37,372,588		\$36,718,265		(\$404,323)

***PLANNED RESERVE USAGE THROUGHOUT THE 2024-2025 SCHOOL YEAR**

BUDGET CONSIDERATIONS

- **INSTRUCTIONAL INCREASE OF \$6.3m or 9.35%**
 - 135 Instructional Salaries migrating back to the General Fund, previously funded with American Rescue Plan COVID relief monies
 - Increase to required Special Education services with BOCES
 - Currently in negotiations with (1) labor contract
 - New Positions budgeted
 - (1) Float Registered Nurse
 - (1) Registered Nurse – IEP Requirement – Special Education
 - (2) Positions for Special Education Supports
 - (1) English Language Learner Instructor
 - (1) Aquatics Director

- **BENEFITS DECREASE OF (\$404k) or (1.09%)**
 - 8.68% Increase to Health Insurance
 - Increase to ERS and TRS Employer Contributions
 - Planned Reserve usage from ERS and TRS Reserves & the Reserve for Employee Benefits



BUDGET CONSIDERATIONS

- **TRANSPORTATION DECREASE OF (\$181k) or (2.08%)**
 - Several one-time equipment purchases 2023-2024
 - Purchasing 4 Diesel Buses 2024-25, 5 purchased 23-24

CURRENT BUS FLEET

YEAR	66 PASSENGER BUS	WHEELCHAIR BUS	30 PASSENGER BUS
2016	12		
2017	8	3	
2018	7	2	
2019	10		
2020	6		
2021			4
2022	7	2	
2023	3		
2024	5		
BUSES ON ORDER PENDING DELIVERY			
2025	5	1	
TOTALS	63	16	4
TOTAL DISTRICT FLEET			83



BUDGET CONSIDERATIONS

- **PHYSICAL PLANT INCREASE \$825k or 8.9%**
 - Energy Bid May 2024
 - Projecting 40% Increase to Natural Gas costs
 - Projecting 26% Increase to Electric costs
 - 37% of Custodial Supplies previously funded with American Rescue Plan COVID monies, moving back to the General Fund
 - New Positions budgeted
 - (1) Inventory Stores Clerk (*response to prior year audit recommendation*)
 - (2) Maintenance Mechanics – HVAC & Energy Management
- **CHARTER TUITION INCREASE \$409k or 9.05%**
 - Projected Finn enrollment of 360 ECSD students
 - Projected annual rate increase set forth by NYSED
 - 1 Student at New Roots Charter School (Ithaca)
- **DEBT SERVICE DECREASE OF (\$3.6m) or (26.13%)**
 - June 2023 – Cash Defeasance of \$3.9m in outstanding Bond
 - Decreased expense to other liabilities – as principal is paid down interest obligations slowly reduce



BUDGET CONSIDERATIONS

- **ADMINISTRATION INCREASE OF \$214k or 2.97%**
 - Projected increase to District Insurance Policy
 - Liability
 - Fire
 - Property
 - Vehicle
 - Projected increase to annual audit expense
 - Addition of NYSED required Contract for Excellence Audit
 - Addition of internal Medicaid Audit – Best Practice
- **MISCELLANEOUS INCREASE OF \$166k or 14%**
 - Community Schools services previously funded with American Rescue Plan COVID relief dollars migrating back to the General Fund through the BOCES contract



BOCES PRELIMINARY BUDGET



NOTE SOME CATEGORIES MAY CHANGE ONCE FINAL CROSS-CONTRACT NUMBERS ARE RECEIVED

Administration Component		2023-2024	2024-2025	Change
General Support				
	Board of Education	18,590	18,800	210
<i>Central Business Office</i>	Finance	1,172,900	1,197,139	24,239
	Personnel	91,992	97,979	5,987
Central Service				
	Printing	687,953	628,621	(59,332)
Contractual				
<i>Salaries, Benefits, O&M, Retiree Benefits, Interest Expense</i>	Administration	1,688,556	1,739,277	50,721
<i>BOCES Debt Service</i>	Capital Expense	917,747	932,673	14,926
Instruction Administration & Improvement				
	Curriculum Development	574,223	414,444	-159,779
	Grant Writing	407,740	470,270	62,530
Total Administration		5,559,701	5,499,203	-60,498

BOCES PRELIMINARY BUDGET



NOTE SOME CATEGORIES MAY CHANGE ONCE FINAL CROSS-CONTRACT NUMBERS ARE RECEIVED

Program Component		2023-2024	2024-2025	Change
Teaching				
<i>Increased services</i>	Special Education	7,841,129	8,764,169	923,040
<i>Increased Alt. Ed. & Psych Svc.</i>	Instructional Administration	1,794,832	2,368,775	573,943
<i>Do not have staffing</i>	ELL Service	90,965	0	-90,965
Occupational Education				
	• P-Tech	556,776	601,287	44,511
	• Career & Technical	2,214,985	2,649,121	434,136
	• Summer School, Adult GED, Incarcerated Youth	895,392	927,395	(83,796)
Instructional Media		5,627,698	5,923,624	295,926
Community Schools	<i>Previously funded with ARP-COVID monies</i>	167,142	353,723	186,581
Total Program		19,188,919	21,588,094	2,399,175

BOCES PRELIMINARY BUDGET



NOTE SOME CATEGORIES MAY CHANGE ONCE FINAL CROSS-CONTRACT NUMBERS ARE RECEIVED

CAPITAL COMPONENT	2023-2024	2024-2025	Change
Central Services			
Natural Gas Cooperative Bid	14,793	15,000	207
Maintenance – Safety/Risk Management	171,414	185,629	14,215
Total Capital	186,207	200,629	14,422

AID RETURN ON BOCES EXPENDITURES



ROUGHLY \$9.7M IN EXPENDITURES ELIGIBLE FOR BOCES AID IN 2025-2026
– PROJECTED AT A RETURN OF \$8.3M



AN ESTIMATED \$8M IN SPECIAL ED SERVICES AND
TRANSPORTATION EXPENDITURES WILL BE REIMBURSED
THROUGH THE DISTRICTS EXCESS COST AND
TRANSPORTATION AIDS IN 2024-2025

CALCULATION BASED ON ANNUALIZED EDUCATION
COSTS, PRIOR YEAR ENROLLMENT, STATE
ESTABLISHED EXCESS COST AID RATIO AND
CONSUMER PRICE INDEX



AN ESTIMATED \$1.3M IN BOCES EXPENDITURES DO NOT QUALIFY FOR
ANY STATE AID

STATE 3-PART BUDGET BREAKDOWN

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

REQUIRED
STATE 3-PART
BUDGET
BREAKDOWN

State Required Category	2023-2024	2024-2025	Change
Administration	15,656,577	16,315,366	658,789
Capital	25,977,860	23,862,338	-2,115,522
Program	105,384,534	110,599,711	5,215,177
Total	\$147,018,971	\$150,777,415	\$3,758,444



BALLOT PROPOSITION 2024-2025

VOTER APPROVAL OF BUDGET

RESOLVED, that the proposed \$XXX,XXX,XXX General Fund Budget of the Elmira City School District, Chemung County, New York for 2024-2025 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.



BUDGET CALENDAR 2024-2025

- March 20th – Detailed Budget Proposal to the Board of Education
- April 1st – State Budget due
- April 3rd – Detailed budget presentation to Board of Education
- April 17th – Board of Education Approves Final Budget & BOCES Budget
- May 13th – Budget Hearing
- May 21st – Budget Vote



QUESTIONS

LTICE@ELMIRACITYSCHOOLS.COM

LINDSEY TICE,
SCHOOL BUSINESS OFFICIAL

