

# Horseheads Central School District

## **Preliminary Budget Overview March 8, 2018**

*Explore ~ Empower ~ Excel*

# Tax Cap Calculation Update

	2017-18	2018-19
Taxes levied in prior year	\$35,307,604	\$36,082,023
x Tax base growth factor	<u>x 1.0118</u>	<u>x 1.0095</u>
= Adjusted prior year levy amount	\$35,724,234	\$36,424,802
+ PILOTs from prior year	+ \$1,042,475	+ \$1,147,946
- Capital exemptions from prior year	<u>0</u>	<u>0</u>
= Adjusted levy factors	\$36,766,709	\$37,572,748
x Allowable levy growth factor	<u>x 1.0126</u>	<u>x 1.02</u>
= Adjusted levy	\$37,229,969	\$38,324,203
- Anticipated budget year PILOTs	<u>- \$1,162,243</u>	<u>- \$949,240</u>
= Tax levy limit, before exemptions	\$36,067,726	\$37,374,963

# Tax Cap Calculation, continued

	2017-18	2018-19
<b>Tax levy limit, before exemptions</b>	<b>\$36,082,023</b>	<b>\$37,374,963</b>
<b>Capital exemptions current budget year</b>	<b>0</b>	<b>\$429,361</b>
<b>ERS exemption amount</b>	<b>0</b>	<b>0</b>
<b>TRS exemption amount</b>	<b>0</b>	<b>0</b>
<b>Maximum allowable tax levy limit</b>	<b>\$36,082,023</b>	<b>\$37,804,324</b>

<b>Proposed property tax levy change from prior year</b>	<b>\$774,419</b>	<b>\$1,722,301</b>
	<b>2.19%</b>	<b>4.77%</b> (tentative)
<b>Full Value Tax Rate Change</b>	<b>-1.35%</b>	<b>?</b>

# Department Budget Recap

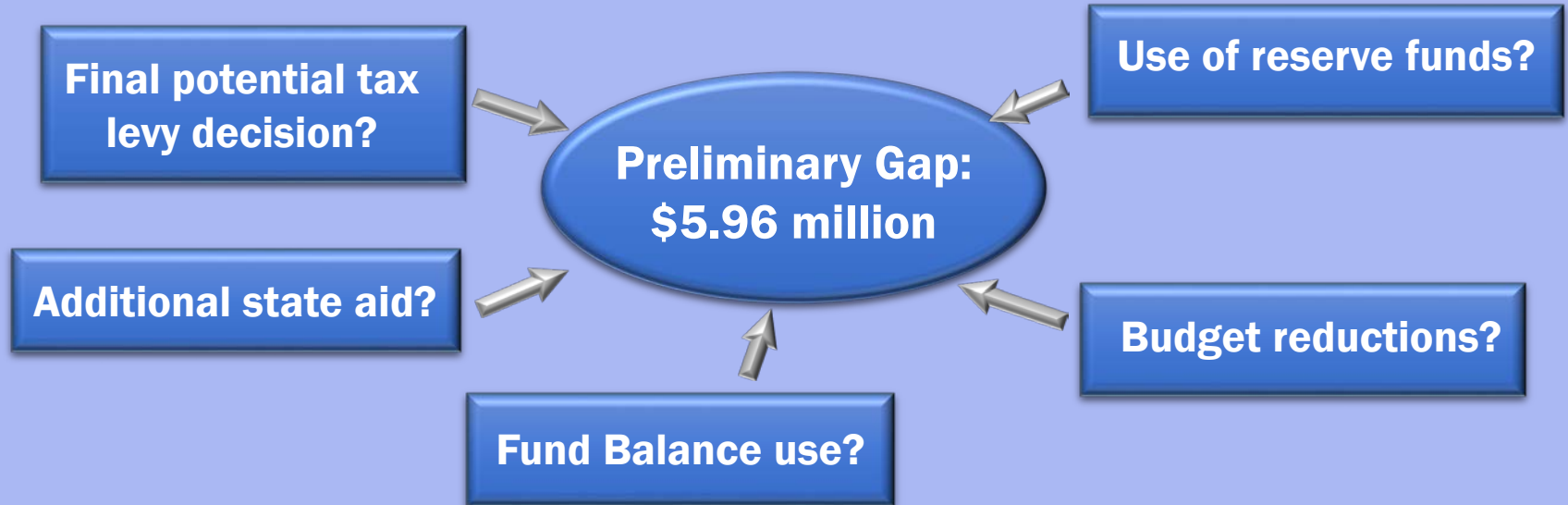
Department	Budgeted 2017-18	Budgeted 2018-19	Change
Transportation	\$2,616,745	\$2,773,862	6.00%
Human Resources	\$378,722	\$386,136	1.96%
Facilities	\$3,631,574	\$3,714,949	2.30%
Technology	\$2,433,328	\$2,467,773	1.42%

# Preliminary Gap

<b>Expenditures</b>	<b>\$77,966,362</b>
<b>Revenue</b>	<b>\$72,007,644</b>
<b>Gap</b>	<b>\$5,958,718</b>

Gap amount does not include the use of reserve funds, fund balance, or potential tax levy increase.

## Gap-Closing Options:



# Budget Considerations

## Facilities/Transportation/Technology


	Increase	Rationale
<b>Bus Attendants</b>	<b>\$66,135 - \$1,818,702</b>	<b>Additional supervision on buses (2 - 55)</b>
<b>Service Truck</b>	<b>\$52,000</b>	<b>Plows turnarounds and other jobs; current truck is 19 years old</b>
<b>Building Maintenance Mechanic</b>	<b>\$52,519</b>	<b>Reinstate prior reductions; additional building needs</b>
<b>Cafeteria Tables</b>	<b>\$25,000</b>	<b>Replaces aging tables at one school building</b>
<b>Technology Replacements</b>	<b>\$100,000</b>	<b>Additional funds; keep up with expanding technology needs</b>
<b>BOCES Network Tech 0.4 FTE</b>	<b>\$32,000</b>	<b>Expanding technology needs (portion of cost is aidable)</b>

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# Student Services/Special Education Budget Overview

	Budgeted 2017-18	Budgeted 2018-19
Salaries	\$5,550,622	\$5,805,375
Equipment	\$15,000	\$15,000
Contractual/Conference	\$137,650	\$98,450
Supplies	\$75,395	\$75,420
Tuition	\$116,000	\$156,000
BOCES*	\$4,461,220	\$4,618,320
<b>Total</b>	<b>\$10,355,887</b>	<b>\$10,768,565</b>

\*This figure includes 17.08 FTEs.



**Increase of  
3.98%**

# Student Services/Special Education Salary/Position Information

Position	FTE	Budgeted 2017-18	Budgeted 2018-19
Administrators/Clerical	6.4	\$461,021	\$487,018
Teachers	38.0	\$2,405,483	\$2,476,556
Teaching Assistants	53.5	\$868,087	\$910,208
Occupational/Physical Therapists	4.0	\$288,892	\$315,654
School Psychologists	8.0	\$469,722	\$550,495
School Nurses	12.0	\$406,067	\$400,765
Speech Therapists	5.0	\$268,675	\$269,655
Social Work Assistants	9.0	\$367,175	\$379,312
Stipends		\$15,500	\$15,712
<b>Total</b>		<b>\$5,550,622</b>	<b>\$5,805,375</b>



# Athletics Budget Overview

	Budgeted 2017-18	Budgeted 2018-19
<b>Salaries</b>	<b>\$511,399</b>	<b>\$527,814</b>
<b>Contractual</b>	<b>\$50,687</b>	<b>\$50,687</b>
<b>Officials</b>	<b>\$40,069</b>	<b>\$41,019</b>
<b>Supplies</b>	<b>\$22,189</b>	<b>\$22,189</b>
<b>Equipment</b>	<b>\$20,400</b>	<b>\$20,400</b>
<b>BOCES</b>	<b>\$4,161</b>	<b>\$4,198</b>
<b>Total</b>	<b>\$648,905</b>	<b>\$666,307</b>

**Increase of  
2.68%**

# Athletics Salary/Position Information

Position	FTE	Budgeted 2017-18	Budgeted 2018-19
Director/Clerical	2	\$119,148	\$123,117
Coaches - 69		\$323,736	\$330,003
Pool Supervisor/ Lifeguards - 28		\$22,000	\$25,268
Time Scorers - 56		\$30,401	\$32,014
Stipends		\$16,114	\$17,412
<b>Total</b>		<b>\$511,399</b>	<b>\$527,814</b>

# Budget Consideration

## Athletics

	Increase	Rationale
<b>Additional Athletic Trainer Services</b>	<b>\$5,000</b>	<b>Increased presence at athletic contests/practices; consistency of personnel</b>

# Benefits Overview

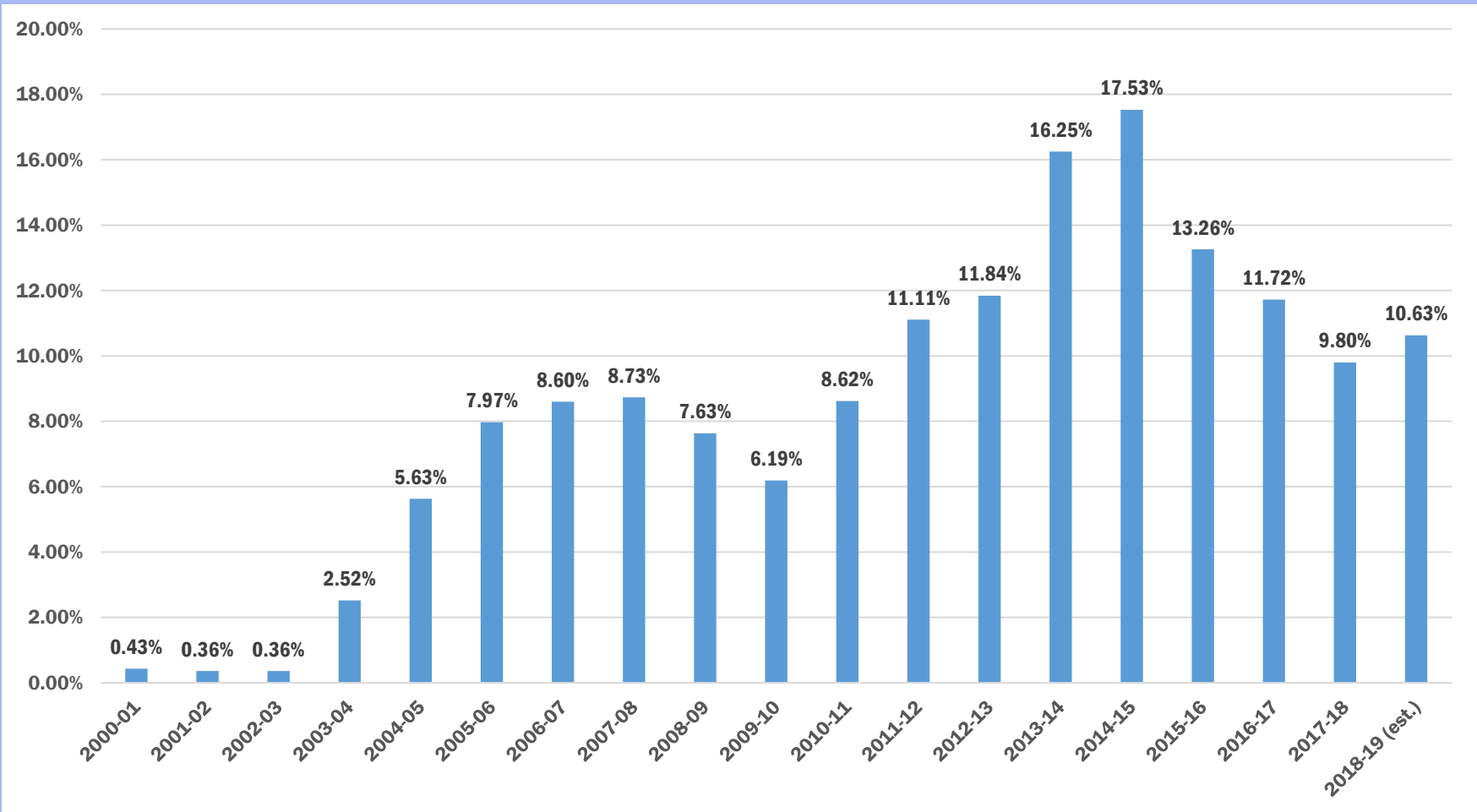
Description	Budgeted 2017-18	Budgeted 2018-19	Change
Employees' Retirement	\$1,043,467	\$1,082,073	\$38,606
Teachers' Retirement	\$2,533,861	\$2,974,623	\$440,762
Social Security	\$2,499,697	\$2,649,783	\$150,086
Health - Admin Fees	\$1,178,927	\$1,207,693	\$28,766
Health Claims	\$15,000,000	\$15,000,000	\$0
Health - Contribution	-\$2,240,000	-\$2,257,505	-\$17,505
Dental Claims & Admin	\$275,000	\$275,000	\$0
Workers' Compensation	\$438,436	\$352,058	-\$86,378
Affordable Care Act Fees	\$5,700	\$5,925	\$225
Other*	\$229,400	\$241,900	\$12,500
<b>Total</b>	<b>\$20,964,488</b>	<b>\$21,531,550</b>	<b>\$567,112</b>

\*Includes unemployment insurance, disability insurance, flex, optical

**Increase of  
2.71%**

# Mandated District Contribution to TRS

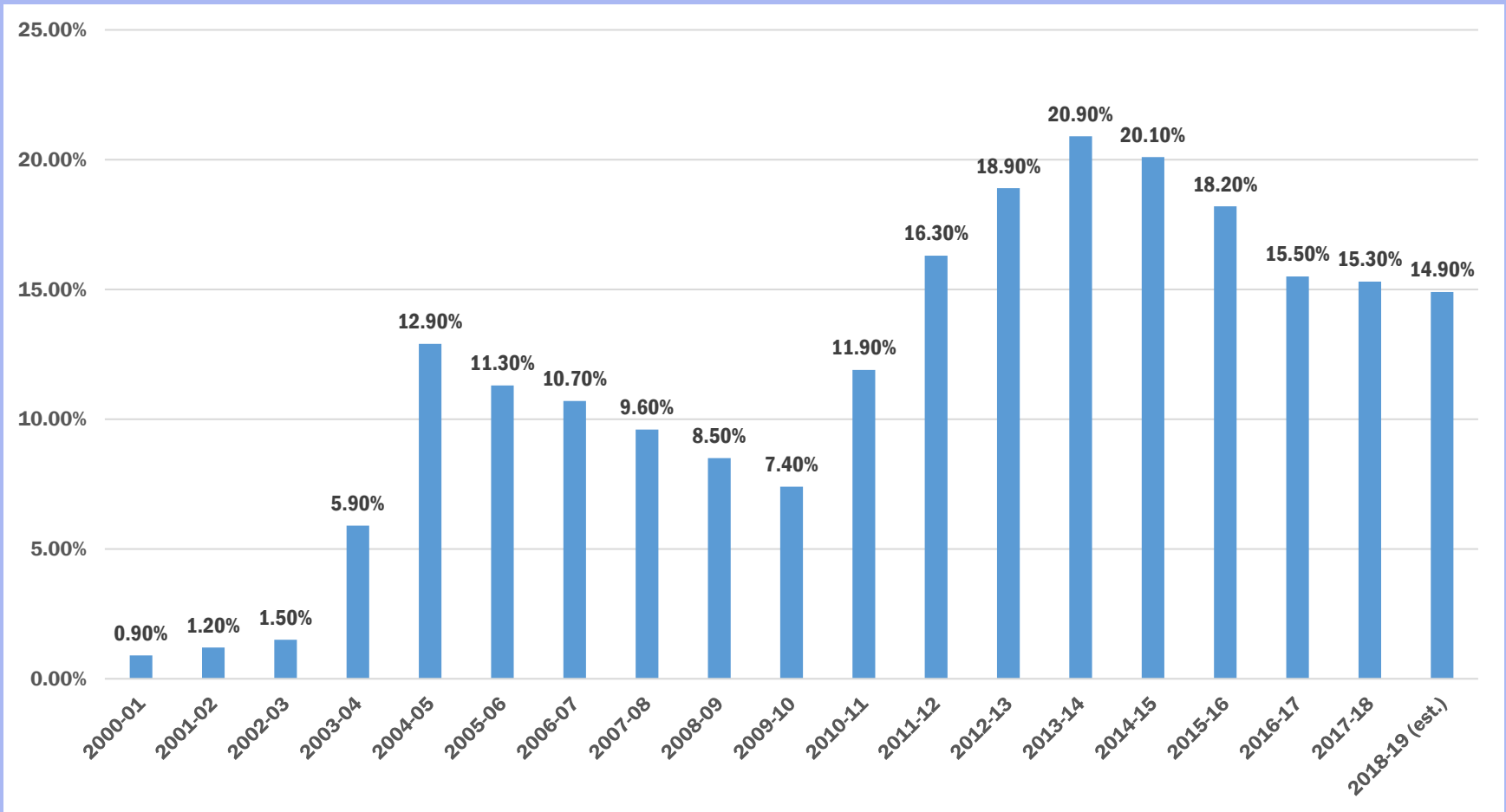
TRS = Teachers' Retirement System



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# Mandated District Contribution to ERS

ERS = Employees' Retirement System



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# Updated Budget

	Expenditures	Revenues	Gap
<b>Baseline Budget as of 2/23/18</b>	<b>\$77,966,362</b>	<b>\$72,007,644</b>	<b>-\$5,958,718</b>
<b>Adjustments:</b>			
<b>Additional Building Aid</b>		<b>\$60,000</b>	
<b>Additional Excess Cost Aid</b>		<b>\$98,561</b>	
<b>Unified Sports</b>	<b>\$4,390</b>		
<b>Considerations to Date:</b>			
<b>Transportation</b>	<b>\$1,870,702</b>		
<b>Facilities</b>	<b>\$77,519</b>		
<b>Technology</b>	<b>\$132,000</b>		
<b>Athletics</b>	<b>\$5,000</b>		
<b>Adjusted Baseline as of 3/8/18</b>	<b>\$80,055,973</b>	<b>\$72,166,205</b>	<b>-\$7,889,768</b>

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# Updated Gap

<b>Expenditures</b>	<b>\$80,055,973</b>
<b>Revenue</b>	<b>\$72,166,205</b>
<b>Gap</b>	<b>-\$7,889,768</b>

Gap amount does not include the use of reserve funds, fund balance, or potential tax levy increase.

## Gap-Closing Options:





# Legal Notice Information

- **Budget Vote/Board of Education Election - Tuesday, May 15**
- **Bus purchase proposition**
- **Three Board of Education seats (three-year terms)**

*Candidate petitions may be picked up in person at the Business Office from 8am to 3pm.*

**Legal notice will be voted upon at the March 22 Board meeting to meet legal requirements**

# Future meetings

- **Thursday, March 22**      **Board of Education Regular Meeting and Budget Workshop, Multi-Media Center, 6pm**  
*Board action on legal notice*
- **Thursday, April 5**      **Budget Workshop, Multi-Media Center, 6pm**
- **Wednesday, April 18**      **Board of Education Meeting and Budget Presentation, Gardner Road Elementary School, 6pm**  
*Board action on 2018-19 proposed budget and BOCES administrative budget*
- **Wednesday, May 2**      **Board of Education Candidates' Forum, Multi-Media Center, 7pm**  
(tentative)
- **Thursday, May 3**      **Public Hearing, Multi-Media Center, 6pm**
- **Tuesday, May 15**      **Budget Vote/Board of Education Election, High School South Gym, 7am-9pm**