

Horseheads Central School District

Preliminary Budget Update March 22, 2018

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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
Tax levy limit, before exemptions	\$36,082,023	\$37,374,963
Capital exemptions current budget year	0	\$426,418
ERS exemption amount	0	0
TRS exemption amount	0	0
Maximum allowable tax levy limit	\$36,082,023	\$37,801,381

Proposed property tax levy change from prior year	\$774,419	\$1,719,358
	2.19%	4.77% (tentative)
Full Value Tax Rate Change	-1.35%	?

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%
Student Services/ Special Education	\$10,355,887	\$10,768,565	3.98%
Athletics	\$648,905	\$666,307	2.68%
Benefits	\$20,964,488	\$21,531,550	2.71%

Budget Development as of 3/8/18

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

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Instructional Overview

	Budgeted 2017-18	Budgeted 2018-19
Salaries/Salary-Related Items	\$21,582,909	\$22,729,801
Contractual	\$237,645	\$205,100
Conferences	\$31,050	\$39,150
Supplies	\$418,193	\$422,247
Equipment	\$151,902	\$151,609
BOCES	\$4,181,672	\$4,297,303
Tuition	\$213,500	\$338,100
Textbooks	\$247,372	\$248,441
Total	\$27,064,243	\$28,431,751

**Increase of
5.05%**

Instructional Salary Information

Position	FTE	Budgeted 2017-18	Budgeted 2018-19
PreK-12 Instruction and Support	281.16	\$17,304,061	\$18,263,486
PreK-12 Directors/ Clerical	6.00	\$435,603	\$446,858
Principals/Clerical	28.50	\$1,929,298	\$2,020,036
Guidance	13.00	\$743,619	\$781,067
Instruction CTE	6.00	\$400,776	\$416,806
Library	11.00	\$582,857	\$608,550
Co-Curricular Stipends		\$138,000	\$144,303
In-Service		\$33,050	\$33,050
Home Instruction		\$15,645	\$15,645
Total		\$21,582,909	\$22,729,801

PreK-12 Instructional Salaries

Position	FTE	Budgeted 2017-18	Budgeted 2018-19
Grades PreK-3	77.31	\$4,623,821	\$5,012,077
Grades 4-6	53.12	\$3,345,986	\$3,355,220
Grades 7-12	116.80	\$7,543,126	\$7,875,906
Teaching Assistants/ Teacher Aides/Monitors	33.93	\$516,839	\$551,854
Substitute Teachers		\$791,105	\$881,610
Substitutes/Extra Help		\$126,505	\$213,340
Miscellaneous		\$356,679	\$373,479
Total	281.16	\$17,304,061	\$18,263,486

Budget Considerations

Instructional

	Increase	Rationale
IS Reading Teacher	\$73,920	Increased support for students
Frontline CoSer	\$13,000	Student data warehouse; aidable; standardizes process across district
MS Laser Engraver	\$15,000	Replaces current item
Loaner Instruments	\$60,000	Help students who cannot afford to buy/rent learn an instrument
13 iPads – Elementary Art	\$6,500	Equally equip elementary art classrooms
Elementary Behavioral Intervention Support	\$326,556	Support students, staff, and administrators; address student needs
Total	\$494,976	

Budget Development as of 3/22/18

	Expenditures	Revenues	Gap
Baseline Budget as of 3/8/18	\$80,055,973	\$72,166,205	-\$7,889,768
Adjustments:			
Instructional Considerations	\$494,976		
Grade 6 Teacher	\$73,920		
Bus Attendants (55)	-1,818,702		
Bus Attendants (2 floating)	\$66,135		
Adjusted Baseline as of 3/22/18	\$78,872,302	\$72,166,205	-\$6,706,097

Considerations

Prioritized by Administrative Council

	Increase
Building Maintenance Mechanic 1.0 FTE	\$52,519
IS Reading Teacher	\$73,920
Technology Replacements	\$100,000
Elementary Behavioral Intervention Support 4.0 FTE	\$326,556
Floating Bus Monitors	\$66,135
BOCES Network Tech - 0.4 FTE	\$32,000
Service Truck	\$52,000
Frontline CoSer	\$13,000
Additional Athletic Trainer Services	\$5,000

Budget Process

Consideration for Stipends

Reinstatements – approximate cost \$12,822:

- Marching Ensemble Assistant Director
- Head Varsity Track Coach
- Assistant Junior Varsity Boys/Girls Lacrosse Coach

Increases – approximate cost \$5,385:

- High School Central Treasurer
- High School Junior Class Co-Advisors
- High School National Honors Society
- High School Mock Trial Team Coach
- High School Band
- Marching Ensemble Director
- Intermediate School Vocal
- Elementary School Orchestra
- Athletics Receipts Manager

New – approximate cost \$14,547:

- Ridge Rd 4th Grade Play Director
- Speech Pathologists' Additional Licensing
- Intermediate School Robotics
- High School Science Olympiad Coach
- Modified Athletics Manager
- Varsity Cross Country Assistant

*** Emerging Issue as of 3/21/18 ***

Stop/Loss Insurance Renewal

- **Adjusted annually**
- **Renewal rates dependent on diagnoses and projected costs**
- **2018-19 renewal rates will significantly increase**
- **Currently reviewing renewal proposals to determine best course of action**

Budget Development as of 3/22/18

	Expenditures	Revenues	Gap
Baseline Budget	\$78,872,302	\$72,166,205	-\$6,706,097
Adjustments:			
Retirement Salaries	-\$370,170		
Retirement Benefits	-\$200,706		
BOCES	-\$521,586		
Adjusted Baseline	\$77,779,840	\$72,166,205	-\$5,613,635
Pending Items:			
Stipends	\$32,754		
Stop/Loss Insurance	\$30,000* - \$755,000	* Option includes an additional deductible of \$1 million	
Adjusted Baseline	\$78,567,594	\$72,166,205	-\$6,401,389

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Updated Gap

Expenditures	\$78,567,594
Revenue	\$72,166,205
Gap	-\$6,401,389

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

Gap-Closing Options:



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Property Tax History

Year	Tax Levy % Change	Tax Rate % Change	Trend – Rate to Levy
2008-09	1.90%	-4.40%	↓
2009-10	1.72%	-0.78%	↓
2010-11	2.00%	-0.72%	↓
2011-12	4.95%	2.61%	↓
2012-13	3.41%	0.91%	↓
2013-14	2.90%	-1.46%	↓
2014-15	1.72%	-0.88%	↓
2015-16	0.59%	1.16%	↑
2016-17	-0.05%	-1.45%	↓
2017-18	2.19%	-1.35%	↓
Ten-Year Average	2.13%	-0.64%	
2018-19	4.77%	?	*

***Note: Estimated rate to be determined**

Questions

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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. Due April 16 by 5pm.

Future meetings

- **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

Additional meeting if necessary to adopt 2018-19 budget by April 22
- **Wednesday, May 2**
(tentative) **Board of Education Candidates' Forum, Multi-Media Center, 7pm**
- **Thursday, May 3** **Public Hearing, Multi-Media Center, 6pm**
- **Tuesday, May 15** **Budget Vote/Board of Education Election, High School South Gym, 7am-9pm**