

Horseheads Central School District

Budget Update **April 5, 2018**

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%
Full Value Tax Rate Change	\$17.54 per thousand	\$17.98* per thousand
	-1.35%	2.49%*

*Tax rate is a conservative estimate using preliminary assessment data received from Chemung County on 3/29/18. Final assessment data to be released in August.

Budget/Property Tax History

Year	Total Budget	Budget Increase/Decrease	Tax Levy	Tax Levy Increase/Decrease	Tax Rate Per \$1,000	Tax Rate Increase/Decrease	Trend: Levy to Rate
2003-04	\$51,410,763	4.30%	\$24,028,785	13.30%	18.366918	8.56%	↓
2004-05	\$53,196,563	3.47%	\$25,664,364	6.80%	19.060681	3.78%	↓
2005-06	\$57,621,718	8.32%	\$26,877,436	4.73%	19.392492	1.74%	↓
2006-07	\$60,396,170	4.81%	\$28,691,593	6.75%	19.402195	0.05%	↓
2007-08	\$63,345,680	4.88%	\$29,238,518	1.91%	18.725942	-3.49%	↓
2008-09	\$66,480,093	4.95%	\$29,794,417	1.90%	17.902553	-4.40%	↓
2009-10	\$68,442,931	2.95%	\$30,305,445	1.72%	17.762934	-0.78%	↓
2010-11	\$68,673,809	0.34%	\$30,911,554	2.00%	17.635142	-0.72%	↓
2011-12	\$69,329,181	0.95%	\$32,441,675	4.95%	18.095809	2.61%	↓
2012-13	\$69,511,671	0.26%	\$33,548,942	3.41%	18.260097	0.91%	↓
2013-14	\$71,640,654	3.06%	\$34,522,231	2.90%	17.993985	-1.46%	↓
2014-15	\$72,284,877	0.90%	\$35,114,955	1.72%	17.835483	-0.88%	↓
2015-16	\$73,641,191	1.88%	\$35,323,835	0.59%	18.041530	1.16%	↑
2016-17	\$73,737,117	0.13%	\$35,307,604	-0.05%	17.779591	-1.45%	↓
2017-18	\$74,993,599	1.70%	\$36,082,023	2.19%	17.539616	-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%
Instructional	\$27,064,243	\$28,431,751	5.05%

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

State Budget

Approved 3/31/18

- **Includes \$619 million in Foundation Aid**
- **Total school aid increase of \$859 million over current year**
- **Rejects Governor's proposed cap on expense-based aids, changes to summer school special education reimbursement, and STAR freeze**
- **Includes new provision requiring districts to report total funding allocation per school building – Horseheads impacted in 2019-20**
- **Horseheads district to receive an additional \$63,085 in Foundation Aid over Governor's proposal (\$413,560 over current year)**

Stop/Loss Insurance Renewal Update

- **Reviewed proposals against historical high claims data**
- **District will renew at higher threshold of \$225,000**
- **Budget increase of \$183,610**

Considerations

	Increase
Bus Attendants 2.0 FTE	\$66,135
Service Truck	\$52,000
Building Maintenance Mechanic	\$52,519
Cafeteria Tables	\$25,000
Technology Replacements	\$100,000
BOCES Network Technician 0.4 FTE	\$32,000
Additional Athletic Trainer Services	\$5,000
Intermediate School Reading Teacher	\$73,920
Frontline CoSer	\$13,000
Middle School Laser Engraver	\$15,000
Loaner Instruments	\$60,000
13 iPads – Elementary Art	\$6,500
Elementary Behavioral Intervention Support 4.0 FTE	\$326,556

Stipend Considerations

Reinstatements:

Marching Ensemble Assistant Director

Head Varsity Track Coach

Assistant Junior Varsity Boys/Girls
Lacrosse Coach

New:

Ridge Rd 4th Grade Play Director

Speech Pathologists Licensing

Intermediate School Robotics

High School Science Olympiad Coach

Modified Athletics Manager

Varsity Cross Country Assistant Coach

Increases:

High School Central Treasurer

High School Junior Class Co-
Advisors

High School National Honor Society

High School Mock Trial Team Coach

High School Band

Marching Ensemble Director

Intermediate School Vocal

Elementary School Orchestra

Athletics Receipts Manager

Considerations

Prioritized by Administrative Council

	Increase
Intermediate School Reading Teacher	\$73,920
Building Maintenance Mechanic	\$52,519
Bus Attendant 1.0 FTE	\$33,068
Technology Replacements	\$50,000
BOCES Network Technician 0.4 FTE	\$32,000
Frontline CoSer	\$13,000
Service Truck	\$52,000
Additional Athletic Trainer Services	\$5,000
Additional Cafeteria Tables	\$25,000
Middle School Laser Engraver	\$15,000
Loaner Instruments	\$60,000
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Elementary Behavioral Intervention Support 4.0 FTE	\$326,556

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Stipends

Recommended by Administration

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

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

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

Budget Development as of 4/5/18

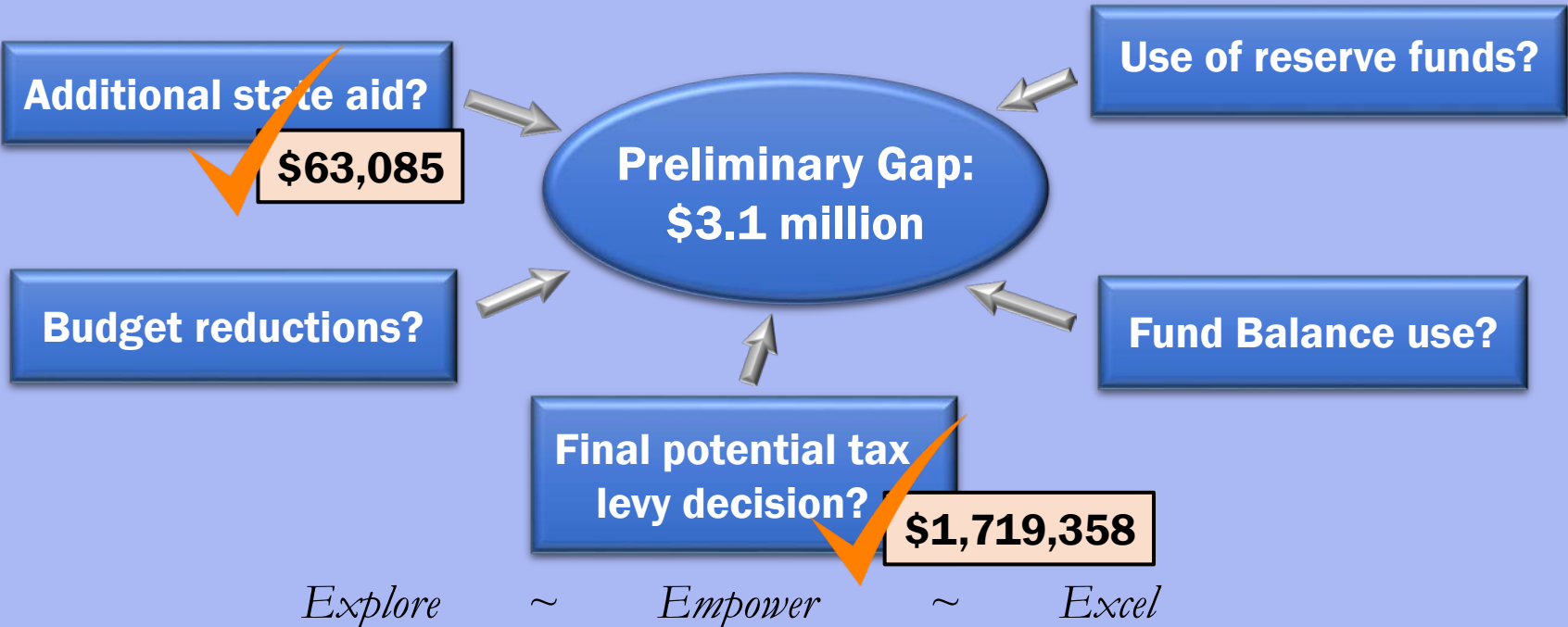
	Expenditures	Revenues	Gap
Baseline Budget	\$78,567,594	\$72,166,205	-\$6,401,389
Adjustments:			
BOCES Room Rental		\$139,400	
ACE Reimbursement		\$200,000	
Additional Foundation Aid		\$63,085	
Tax Levy		\$1,719,358	
Stop/Loss	-\$755,000		
Stop/Loss	\$183,610		
Budget Considerations	-\$553,056		
Stipends	-\$22,021		
Adjusted Budget	\$77,421,127	\$74,288,048	-\$3,133,079

Updated Gap

Expenditures	\$77,421,127
Revenue	\$74,288,048
Gap	-\$3,133,079

Gap amount does not include the use of reserve funds or fund balance.

Gap-Closing Options:



Discussion on Considerations

Considerations

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**Budget Vote/
Board of Education Election
Tuesday, May 15
7 a.m. – 9 p.m.
High School South Gym**

- **Proposed Budget**
- **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

- **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 20
- **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**