

Horseheads Central School District



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Preliminary Budget Overview

March 20, 2019

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Department Budget Recap

Department	Budgeted 2018-19	Budgeted 2019-20	\$ Change	% Change
Transportation	\$2,709,999	\$2,860,542	\$150,543	5.56%
Technology	\$2,483,198	\$2,524,093	\$40,895	1.64%
Facilities	\$3,690,245	\$3,774,279	\$84,034	2.28%
Human Resources	\$361,398	\$418,153	\$56,755	15.70%
Student Services/ Special Education	\$10,093,314	\$10,471,654	\$378,340	5.83%
Athletics	\$657,955	\$686,218	\$28,263	4.28%

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Budget Considerations

Transportation/Facilities

	Increase	Rationale
Repeater System	\$150,000	Upgrade from analog to digital for increased safety and security
Bus Monitor	\$35,000	Additional supervision on buses
Cleaner	\$54,000	Reinstate prior reductions; additional building needs
Building Maintenance Mechanic	\$63,000	Reinstate prior reductions; additional building needs

continued...

Budget Considerations

Student Services/Athletics

	Increase	Rationale
BOCES Transition Service (0.6 FTE)	\$40,518	Facilitate students' progression to post-school activities
504 Plan District Support	?	Greater consistency for students across the district
Assistant Varsity Cross Country Coach	\$4,763-\$5,039	Additional support in a sport with significant participation
Assistant Junior Varsity Lacrosse Coach (2)	\$8,876-\$9,390	Additional support for boys and girls teams

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Preliminary Gap

Expenditures	\$81,086,967
Revenue	\$75,295,028
Gap	-\$5,791,939

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

Gap-Closing Options:



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Tax Cap Calculation

	2018-19	2019-20
Taxes levied in prior year	\$36,082,023	\$37,374,963
x Tax base growth factor	<u>x 1.0095</u>	<u>x 1.0288</u>
= Adjusted prior year levy amount	\$36,424,802	\$38,451,362
+ PILOTs from prior year	+ \$1,147,946	+ \$949,240
- Capital exemptions from prior year	<u>0</u>	<u>0</u>
= Adjusted levy factors	\$37,572,748	\$39,400,602
x Allowable levy growth factor	<u>x 1.02</u>	<u>x 1.02</u>
= Adjusted levy	\$38,324,203	\$40,188,614
- Anticipated budget year PILOTs	<u>- \$949,240</u>	<u>- \$922,129</u>
= Tax levy limit, before exemptions	\$37,374,963	\$39,266,485

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Tax Cap Calculation, continued

	2018-19	2019-20
Tax levy limit, before exemptions	\$37,374,963	\$39,266,485
Capital exclusion	0	\$1,335,692
ERS exemption amount	0	0
TRS exemption amount	0	0
Maximum allowable tax levy limit	\$37,374,963	\$40,602,178

Allowable property tax levy change from prior year, based on tax cap calculation	\$3,227,215
	8.63%

Benefits Overview

Description	Budgeted 2018-19	Budgeted 2019-20	Change
Employees' Retirement	\$1,035,734	\$1,114,394	\$78,660
Teachers' Retirement	\$2,836,223	\$2,948,772	\$112,549
Social Security	\$2,602,728	\$2,696,271	\$93,543
Health - Admin Fees	\$1,392,335	\$1,414,084	\$21,749
Health Claims	\$15,000,000	\$15,000,000	\$0
Health - Contribution	-\$2,257,505	-\$2,257,505	\$0
Dental Claims & Admin	\$275,000	\$275,000	\$0
Workers' Compensation	\$315,138	\$340,483	\$25,345
Affordable Care Act Fees	\$5,975	\$5,880	-\$95
Other*	\$241,900	\$229,400	-\$12,500
Total	\$21,447,528	\$21,766,779	\$319,251

*Includes unemployment insurance, disability insurance, flex, optical

**Increase of
1.49%**

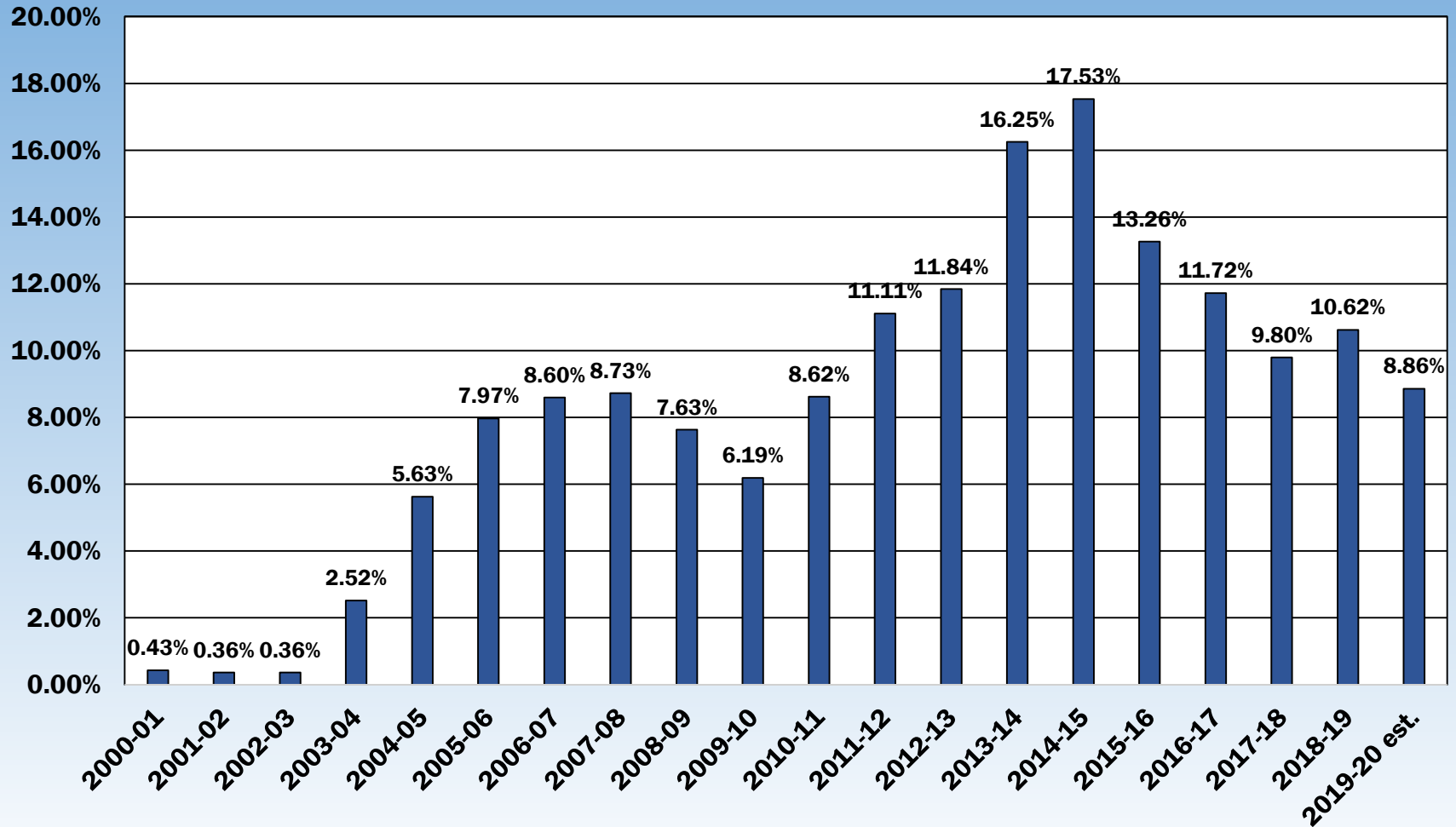
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Mandated District Contribution to TRS

TRS = Teachers' Retirement System



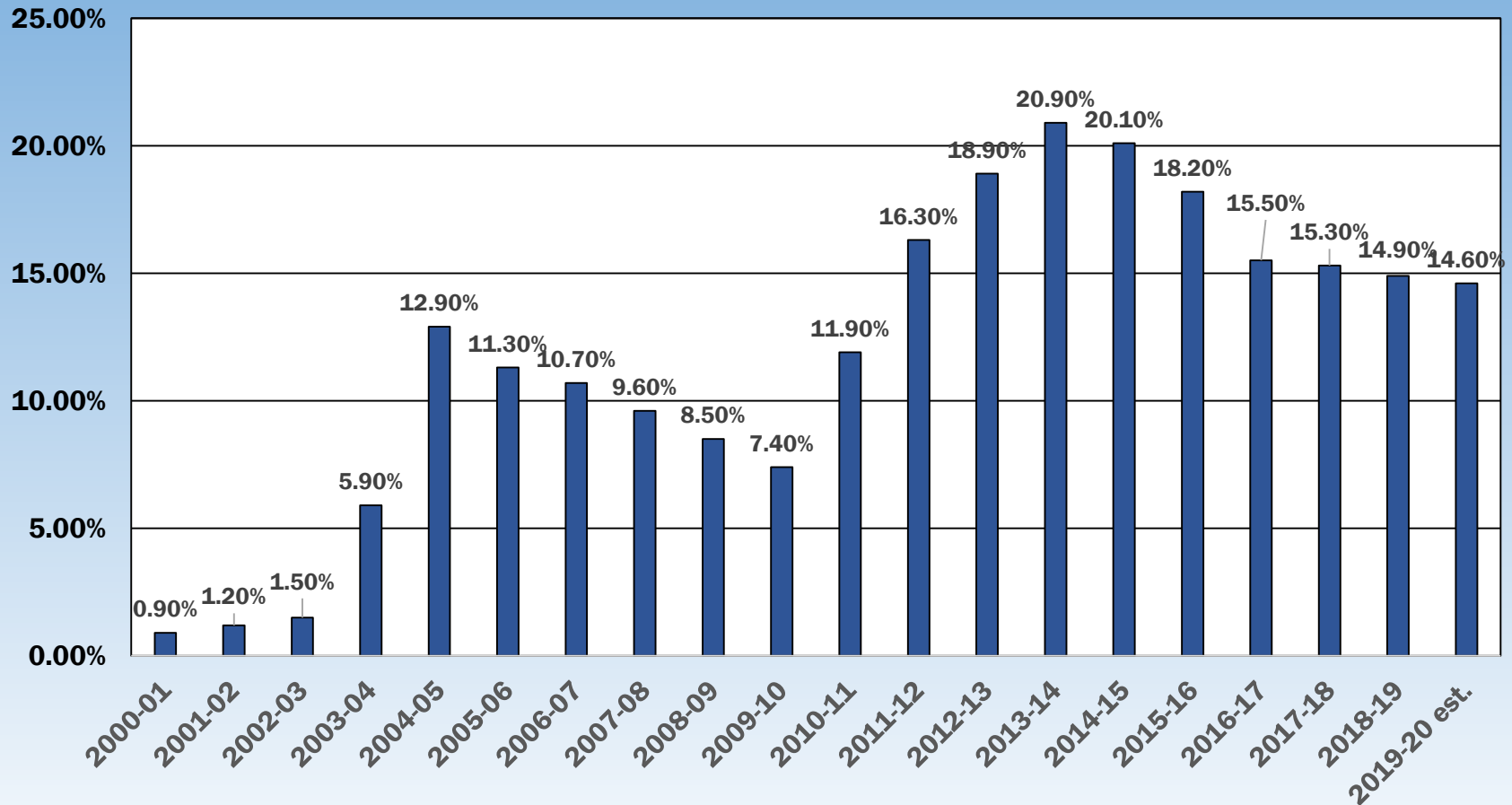
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Mandated District Contribution to ERS

ERS = Employees' Retirement System

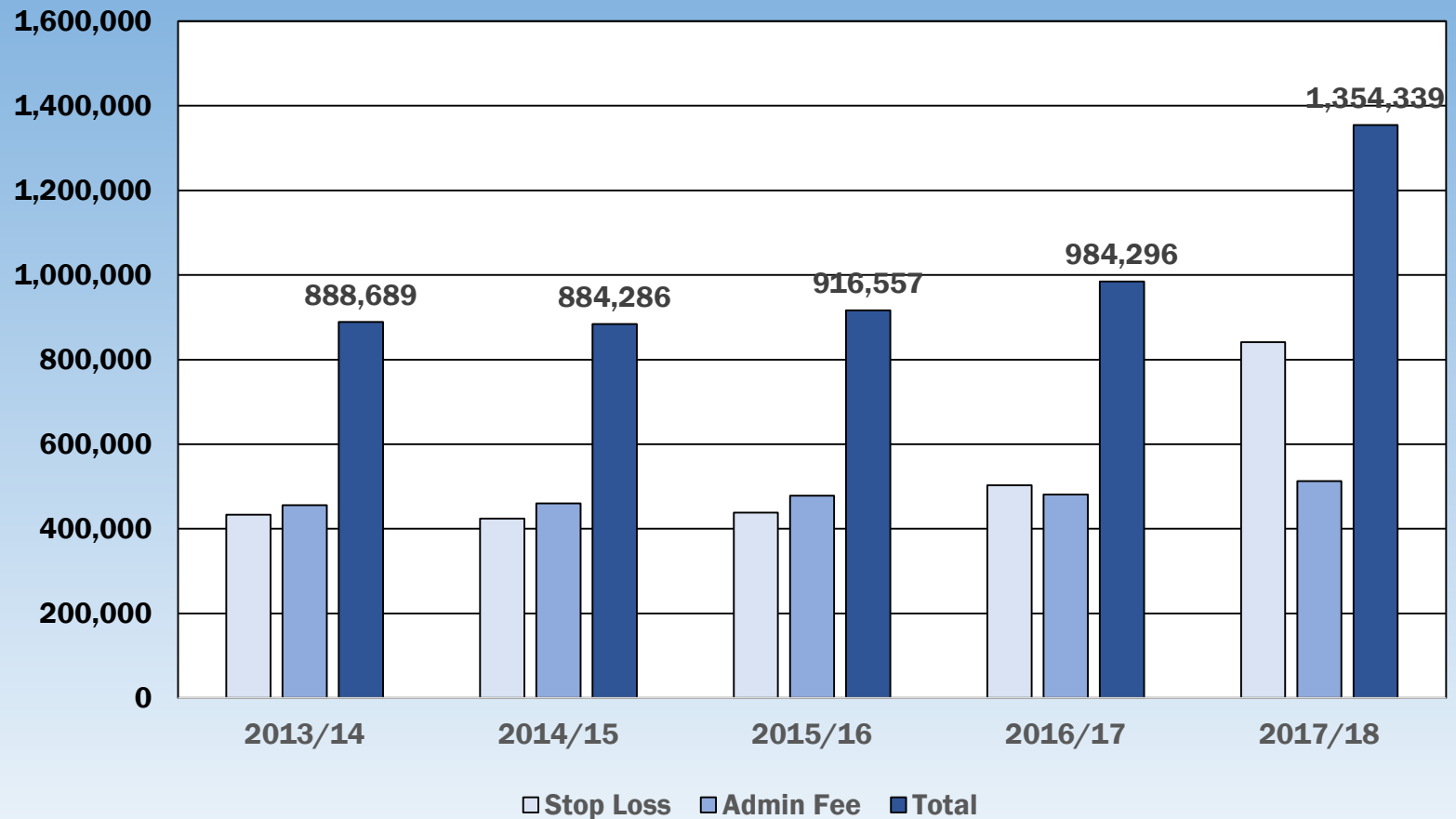


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Stop/Loss and Administrative Fees

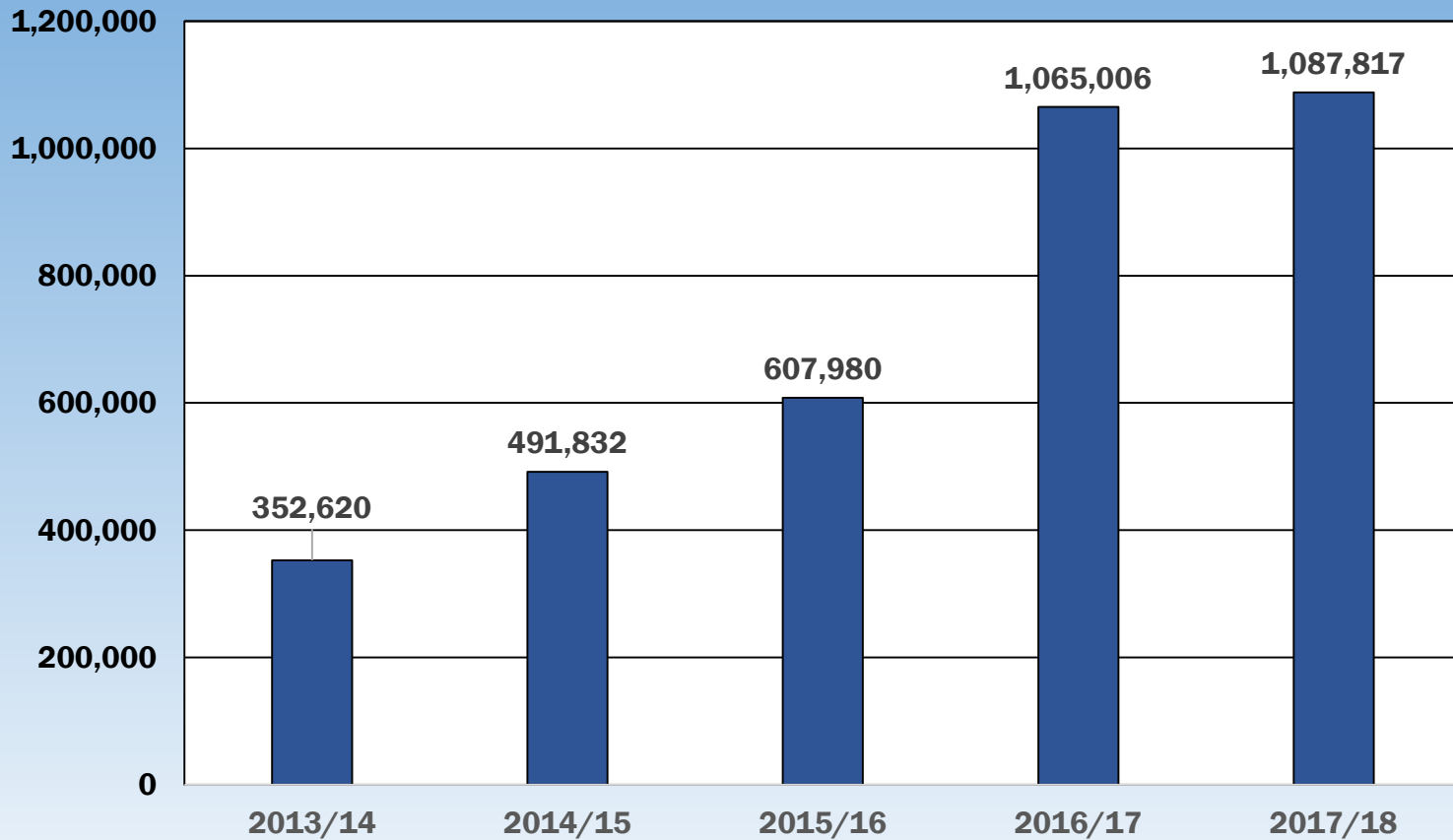


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Stop/Loss Payments Received

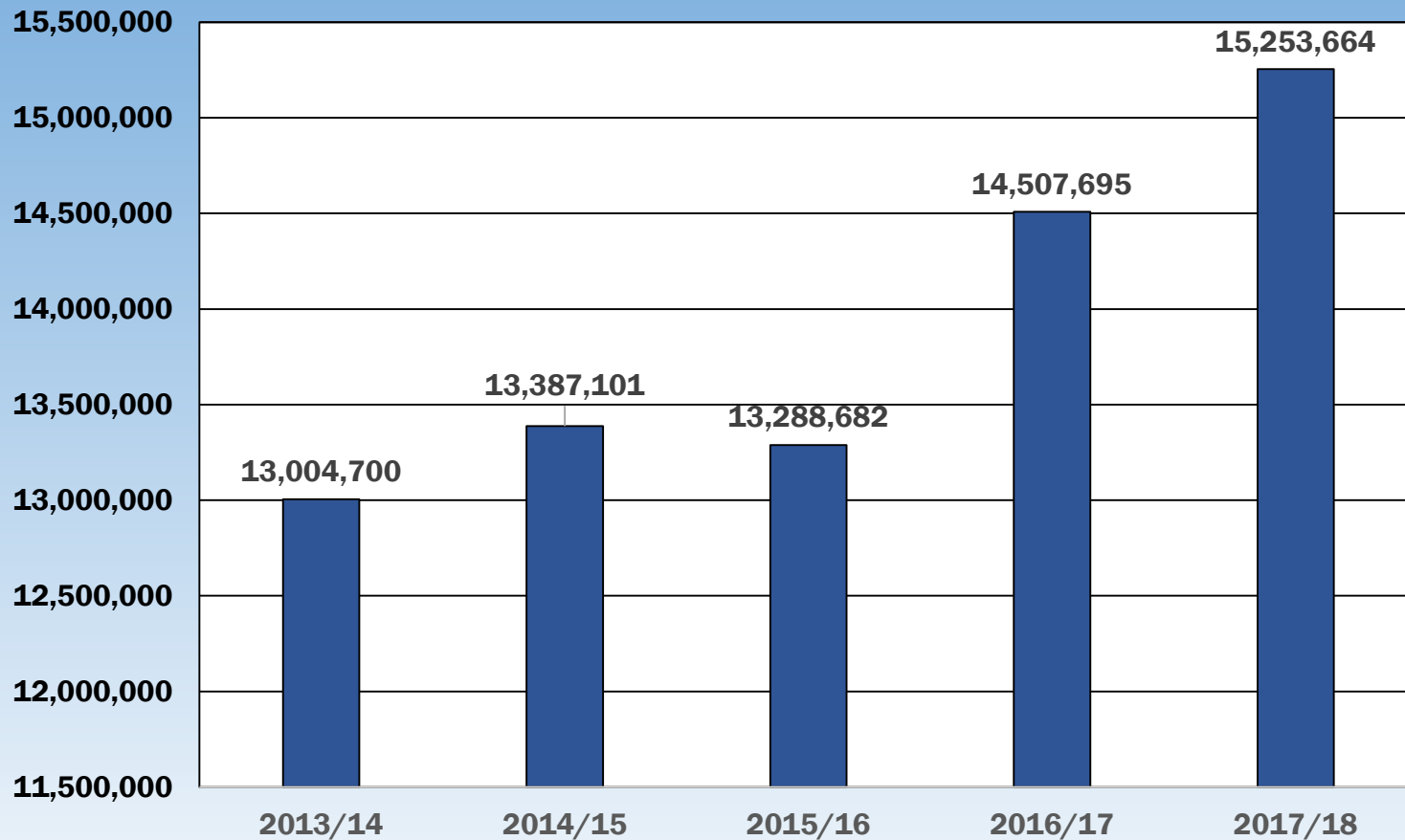


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Health Claims History

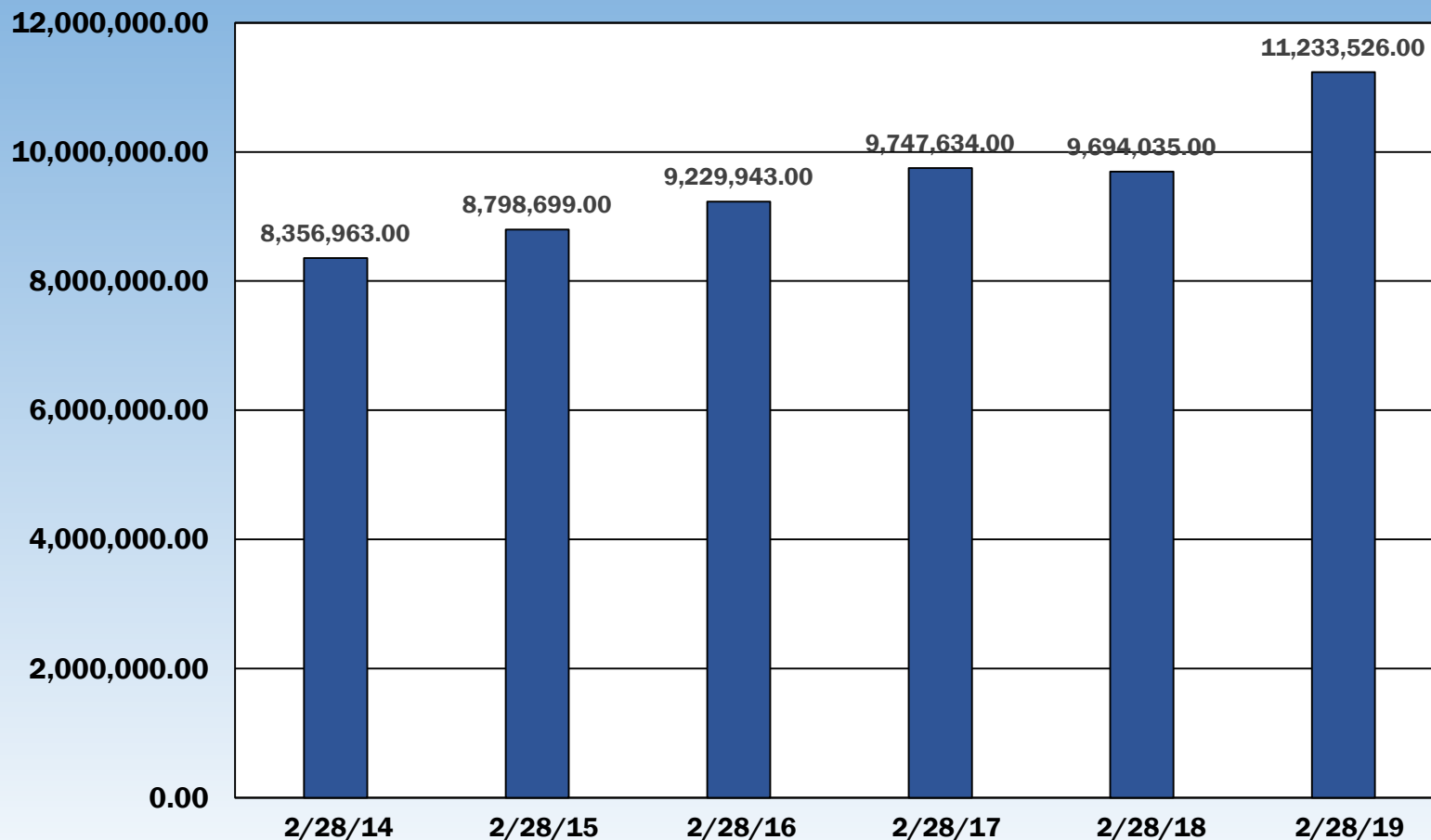


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Year-to-Date Claims Comparison as of February Month-End



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Instructional Overview

	Budgeted 2018-19	Budgeted 2019-20
Salaries/Salary-Related Items	\$22,482,762	\$23,158,217
Contractual	\$220,100	\$221,650
Conferences	\$40,650	\$40,050
Supplies	\$412,146	\$394,843
Equipment	\$159,061	\$174,880
BOCES	\$3,989,923	\$4,139,364
Tuition	\$338,100	\$337,945
Textbooks	\$248,441	\$243,666
Total	\$27,891,183	\$28,710,615

**Increase of
2.94%**

Instructional Salary Information

Position	FTE	Budgeted 2018-19	Budgeted 2019-20
PreK-12 Instruction and Support	283.93	\$18,077,173	\$18,654,915
PreK-12 Directors/ Clerical	6.00	\$477,196	\$494,190
Principals/Clerical	28.50	\$1,895,317	\$1,939,015
Guidance	13.00	\$781,125	\$801,525
Instruction CTE	6.00	\$417,213	\$428,086
Library	11.00	\$607,370	\$613,842
Instructional Stipends		\$153,602	\$151,457
In-Service		\$58,121	\$61,187
Home Instruction		\$15,645	\$14,000
Total		\$22,482,762	\$23,158,217

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PreK-12

Instructional Salaries

Position	FTE	Budgeted 2018-19	Budgeted 2019-20
Grades PreK-3	77.27	\$4,993,017	\$5,141,917
Grades 4-6	53.73	\$3,382,084	\$3,497,203
Grades 7-12	116.00	\$7,727,728	\$7,956,077
Teaching Assistants/ Teacher Aides/Monitors	36.93	\$549,679	\$607,834
Substitute Teachers		\$881,610	\$888,510
Substitutes/Extra Help		\$164,066	\$182,940
Miscellaneous		\$378,989	\$380,434
Total	283.93	\$18,077,173	\$18,654,915

Budget Considerations

Instructional

	Increase	Rationale
High School/Middle School Calculators	\$90,000	Replace aging calculators with updated models
Intermediate School Student Council Stipend	~\$2,000	Promote student leadership at Intermediate School
Two Alternative Education slots	\$22,000	Provide alternative pathway to graduation for at-risk students
Social Workers – 2.0 FTE	\$140,000	New positions - additional social/emotional support for elementary schools
Elementary SRO	\$35,000	Support at elementary schools
Instructional Coach – 0.8 FTE	\$111,000	Provide additional support for instructional staff in curriculum development process
Total	\$400,000	

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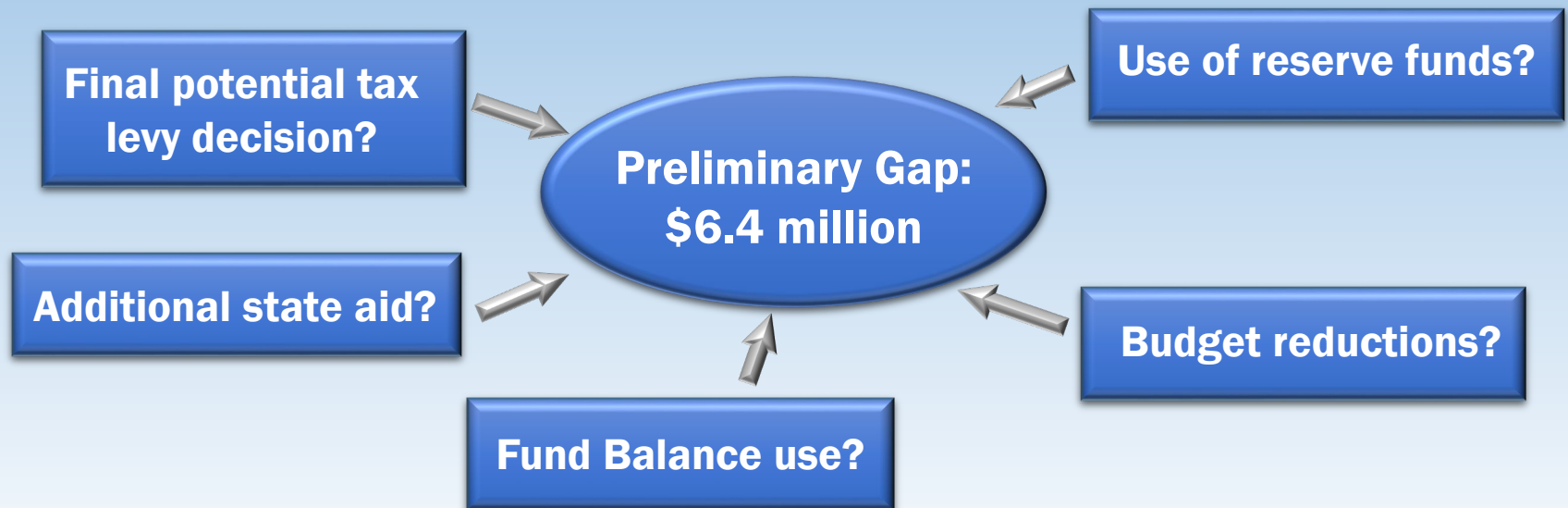
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Preliminary Gap

Expenditures	\$81,811,967
Revenue	\$75,367,019
Gap	-\$6,444,948

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

Gap-Closing Options:



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Considerations

Prioritized by Administrative Council

Elementary Social Workers - 2.0 FTE	\$140,000
Cleaner	\$54,000
Intermediate School Student Council Stipend	\$2,000
One Bus Monitor	\$35,000
Assistant Cross Country Coach	\$5,039
High School/Middle School Calculators	\$90,000
Repeater System	\$150,000
Building Maintenance Mechanic	\$63,000
Two Additional Alternative Education Slots	\$22,000
Instructional Coach - 0.8 FTE	\$111,000
504 Plan District Support	?
BOCES Transition Service	\$40,518
Elementary SRO	\$35,000
2 Assistant JV Lacrosse Coaches (Boys and Girls)	\$9,390

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Discussion

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Future meetings

- **Thursday, April 4** **Budget Workshop, Multi-Media Center, 6pm**
Proposed Budget Finalization
- **Wednesday, April 24** **Board of Education Meeting, Multi-Media Center, 6 p.m.**
Board to vote on proposed budget
- **Thursday, April 25** **Budget Q&A, Big Flats Town Hall, 7 p.m.**
- **Monday, April 29** **Budget Q&A, Horseheads Town Hall, 7 p.m.**
- **Tuesday, April 30** **Budget Q&A, Horseheads Village Hall, 7 p.m.**
- **Thursday, May 2** **Budget Q&A, Erin Town Hall, 7 p.m.**
- **Wednesday, May 8 (tentative)** **Board of Education Candidates' Forum, Multi-Media Center, 7 p.m.**
- **Thursday, May 9** **Public Hearing, Multi-Media Center, 6 p.m.**
- **Tuesday, May 21** **Budget Vote/Board of Education Election, High School South Gym, 7 a.m. – 9 p.m.**