

Horseheads Central School District



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*Preliminary Budget
Overview*

March 7, 2019

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 exemptions current budget year	0	\$1,121,148
ERS exemption amount	0	0
TRS exemption amount	0	0
Maximum allowable tax levy limit	\$37,374,963	\$40,387,633

Allowable property tax levy change from prior year, based on tax cap calculation	\$3,012,670
	8.06%

Department Budget Recap

Department	Budgeted 2018-19	Budgeted 2019-20	Change
Transportation	\$2,709,999	\$2,860,542	\$150,543
Technology	\$2,483,198	\$2,524,093	\$40,895
Facilities	\$3,690,245	\$3,774,279	\$84,034
Human Resources	\$361,398	\$418,153	\$56,755

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Budget Considerations

Technology/Facilities/Human Resources

	Increase	Rationale
Repeater System	\$150,000	Upgrade from analog to digital for increased safety and security
1 additional 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

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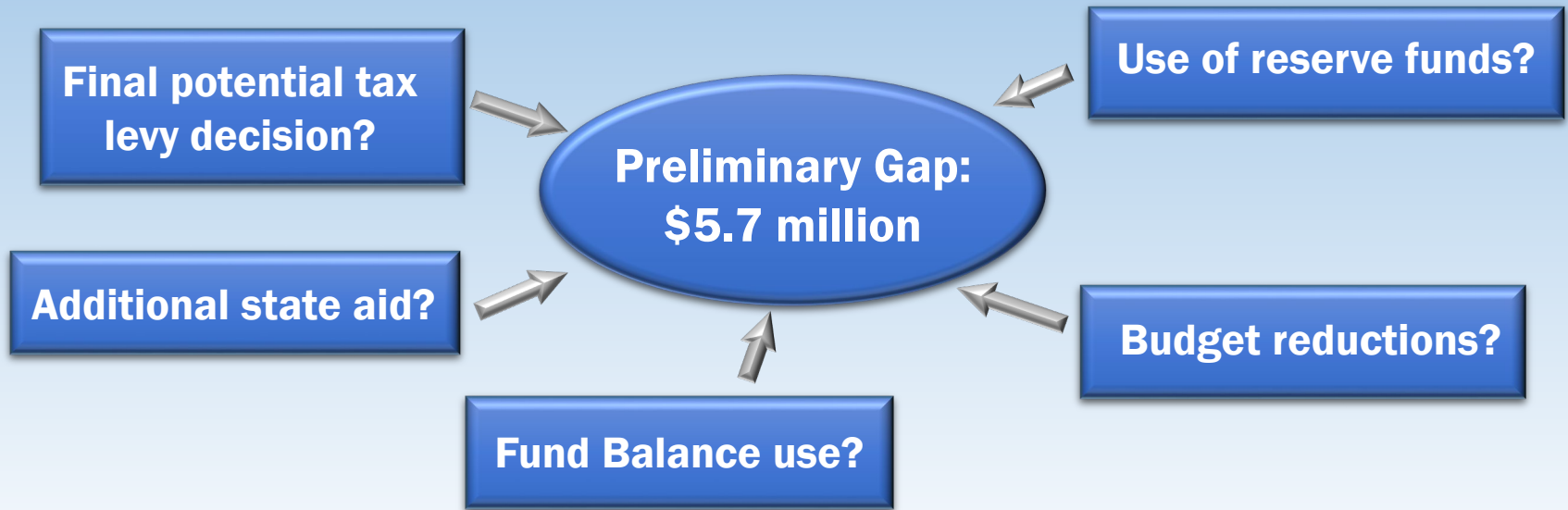
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Preliminary Gap

Expenditures	\$81,032,020
Revenue	\$75,295,028
Gap	-\$5,736,992

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

Gap-Closing Options:



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Student Services/Special Education Department Overview

	Budgeted 2018-19	Budgeted 2019-20
Salaries	\$5,567,926	\$6,021,714
Equipment	\$15,000	\$27,500
Contractual/Conference	\$147,650	\$131,150
Supplies	\$62,420	\$76,670
Tuition	\$156,000	\$156,000
BOCES	\$4,144,318	\$4,268,648
Total	\$10,093,314	\$10,681,682



**Increase of
5.83%**

Student Services/Special Education Salary/Position Information

Position	FTE	Budgeted 2018-19	Budgeted 2019-20
Administrators/Clerical	6.4	\$460,812	\$432,776
Teachers	38.0	\$2,320,184	\$2,537,987
Teaching Assistants	57.5	\$919,568	\$1,057,256
Occupational/Physical Therapists	4.0	\$315,654	\$324,267
School Psychologists	8.0	\$550,981	\$556,755
School Nurses	13.0	\$390,421	\$440,481
Speech Therapists	5.0	\$215,282	\$267,136
Social Work Assistants	9.0	\$379,312	\$389,344
Stipends		\$15,712	\$15,712
Total		\$5,567,926	\$6,021,714

Budget Considerations

Student Services

	Increase	Rationale
BOCES Transition Service (0.6 FTE)	\$40,518	Facilitate students' progression from school to post-school activities
504 Plan District Support	?	Greater consistency for students across the district

Athletics Overview

	Budgeted 2018-19	Budgeted 2019-20
Salaries	\$510,362	\$534,084
Contractual	\$50,687	\$52,287
Officials	\$41,019	\$45,299
Supplies	\$21,289	\$19,689
Equipment	\$30,400	\$30,400
BOCES	\$4,198	\$4,324
Total	\$657,955	\$686,083

**Increase of
4.28%**

Athletics Salary/Position Information

Position	FTE	Budgeted 2018-19	Budgeted 2019-20
Director/Clerical	2	\$123,117	\$130,514
Coaches (69)		\$312,551	\$327,360
Pool Supervisor/ Lifeguards (28)		\$25,268	\$25,268
Time Scorers (56)		\$32,014	\$32,937
Stipends		\$17,412	\$18,005
Total		\$510,362	\$534,084

Budget Considerations

Athletics

	Increase	Rationale
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

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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Future meetings

- **Wednesday, March 20** **Board of Education Regular Meeting, Multi-Media Center, 6 p.m.**
Instructional Program, District Benefits
- **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.**

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Future meetings

- **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.**