

Horseheads Central School District



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Preliminary Budget Overview

April 4, 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 | \$10,681,682 | \$588,368 | 5.83% |
| Athletics | \$657,955 | \$686,083 | \$28,128 | 4.28% |
| Benefits | \$21,447,528 | \$21,766,779 | \$319,251 | 1.49% |
| Instructional | \$27,891,183 | \$28,710,615 | \$819,432 | 2.94% |

Considerations

| | Increase |
|---|------------------|
| 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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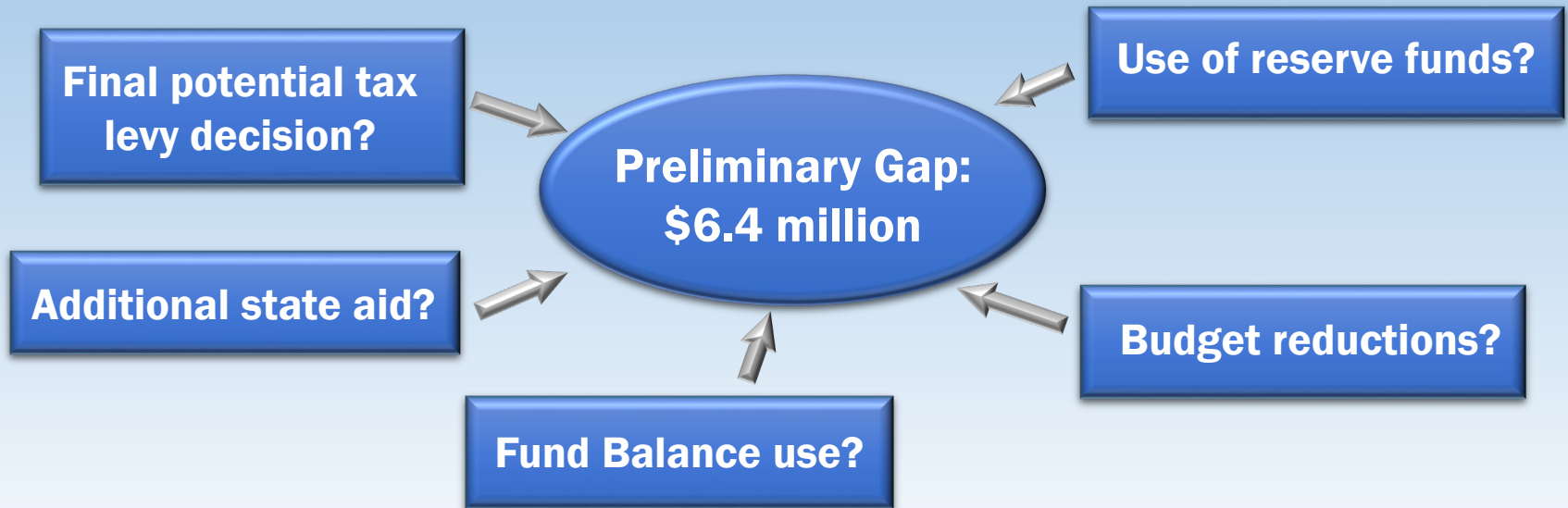
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Preliminary Gap

| | |
|---------------------|---------------------|
| | |
| 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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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 |

continued...

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% |

Revenue Adjustments

| Property Taxes (3.97%) | \$1,483,786 |
|-------------------------------------|--------------------|
| Building Aid | \$71,990 |
| Transportation Aid | \$181,000 |
| Foundation Aid | \$24,687 |
| Excess Cost Aid | \$16,099 |
| Stop Loss Insurance Payments | \$200,000 |
| Miscellaneous | -\$13,590 |
| Total | \$1,963,972 |

Budget Adjustments

| Salary | \$263,625 |
|--------------------------------------|-------------------|
| Retirement Salary Savings | -\$187,967 |
| BOCES | -\$299,405 |
| Capital Project Interest | \$325,000 |
| Bus Bond Interest | -\$35,806 |
| Health Claims | \$365,000 |
| TRS/ERS | -\$452,689 |
| Miscellaneous | \$159,300 |
| Employee Health Contributions | -\$357,976 |
| Total | -\$220,918 |

Considerations in Budget

| |
|--|
| |
| Elementary Social Workers - 4.0 FTE |
| Cleaner |
| Intermediate School Student Council Stipend |
| One Bus Monitor |
| Assistant Cross Country Coach |
| High School/Middle School Calculators |
| Repeater System |
| Elementary SRO |

Budget Development

| | Expenditures | Revenues | Gap |
|---|---------------------|---------------------|---------------------|
| Baseline Budget as of 2/7/19 | \$80,730,020 | \$75,295,028 | -\$5,434,992 |
| Revenue Adjustments | | \$1,963,972 | |
| Budget Adjustments | -\$220,918 | | |
| | | | |
| Adjusted Baseline as of 4/4/19 | \$80,506,672 | \$77,259,000 | \$3,247,672 |

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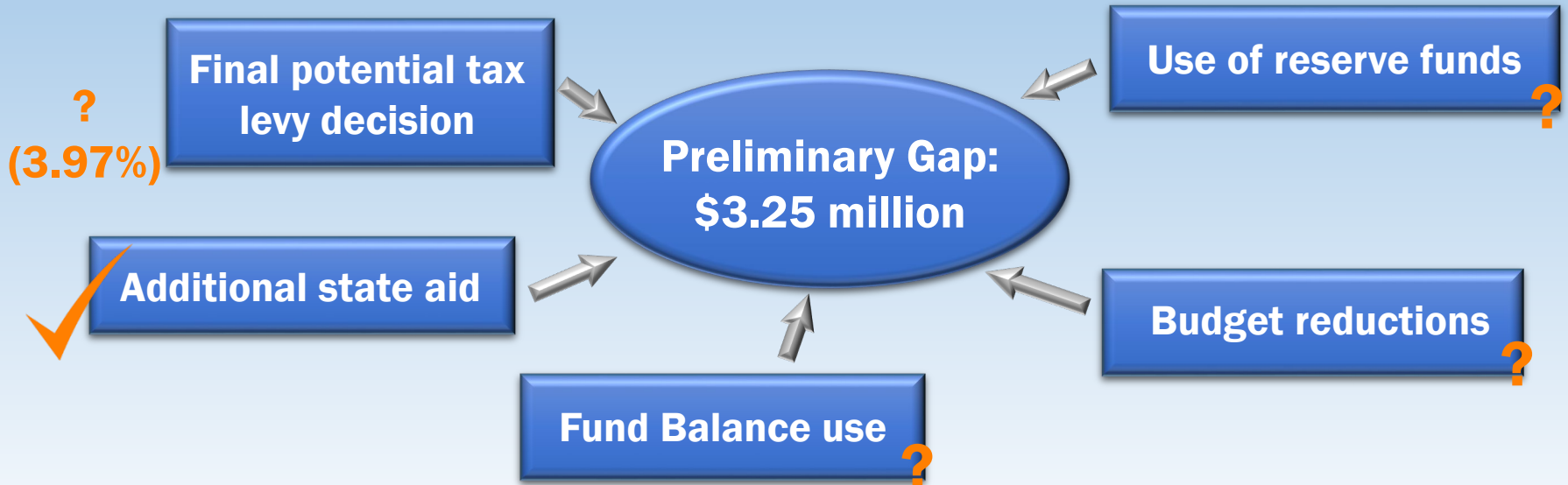
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Updated Gap

| | |
|--------------|---------------------|
| | |
| Expenditures | \$80,509,102 |
| Revenue | \$77,262,000 |
| Gap | -\$3,247,102 |

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

Gap-Closing Options:



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Budget to Budget Comparison

| | 2018-19 | 2019-20 | \$ Change | % Change |
|----------------------------|---------------------|---------------------|--------------------|---------------|
| BOE/Central Admin | \$1,419,576 | \$1,517,557 | \$97,981 | 6.90% |
| BOCES | \$12,587,196 | \$12,792,154 | \$204,958 | 1.63% |
| Instruction | \$30,849,406 | \$32,096,518 | \$1,247,112 | 4.04% |
| Facility | \$3,824,180 | \$3,907,730 | \$83,550 | 2.18% |
| Technology | \$259,028 | \$287,033 | \$28,005 | 10.81% |
| Transportation | \$2,638,565 | \$2,865,183 | \$226,618 | 8.59% |
| Benefits | \$21,447,528 | \$21,334,298 | -\$113,230 | -0.53% |
| Debt Service | \$2,738,839 | \$4,456,744 | \$1,717,905 | 62.72% |
| Interfund Transfers | \$1,251,885 | \$1,251,885 | \$0 | \$0 |
| Total | \$77,016,203 | \$80,509,102 | \$3,492,899 | 4.54% |

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Discussion

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Future meetings

- **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.**