

A blue-tinted photograph of a mare and her foal in a field. The mare is on the left, looking towards the camera, with her foal standing in front of her. The background is a field of tall grass.

Horseheads Central School District

Preliminary Budget Update
March 9, 2017

Tonight's agenda

- **Department Budget Recap**
- **2017-18 Budget Development Update**
- **Special Education Budget Overview**
- **Athletics Budget Overview**
- **Benefits Overview**
- **Budget Development Update**
- **Legal Notice**



Department Budget Recap

Department	Budgeted 2016-17	Budgeted 2017-18	Change
Transportation	\$2,648,785	\$2,789,249	5.30%
Human Resources	\$386,977	\$407,225	5.23%
Facilities	\$3,558,190	\$3,615,888	1.62%
Technology	\$2,467,602	\$2,522,972	2.24%

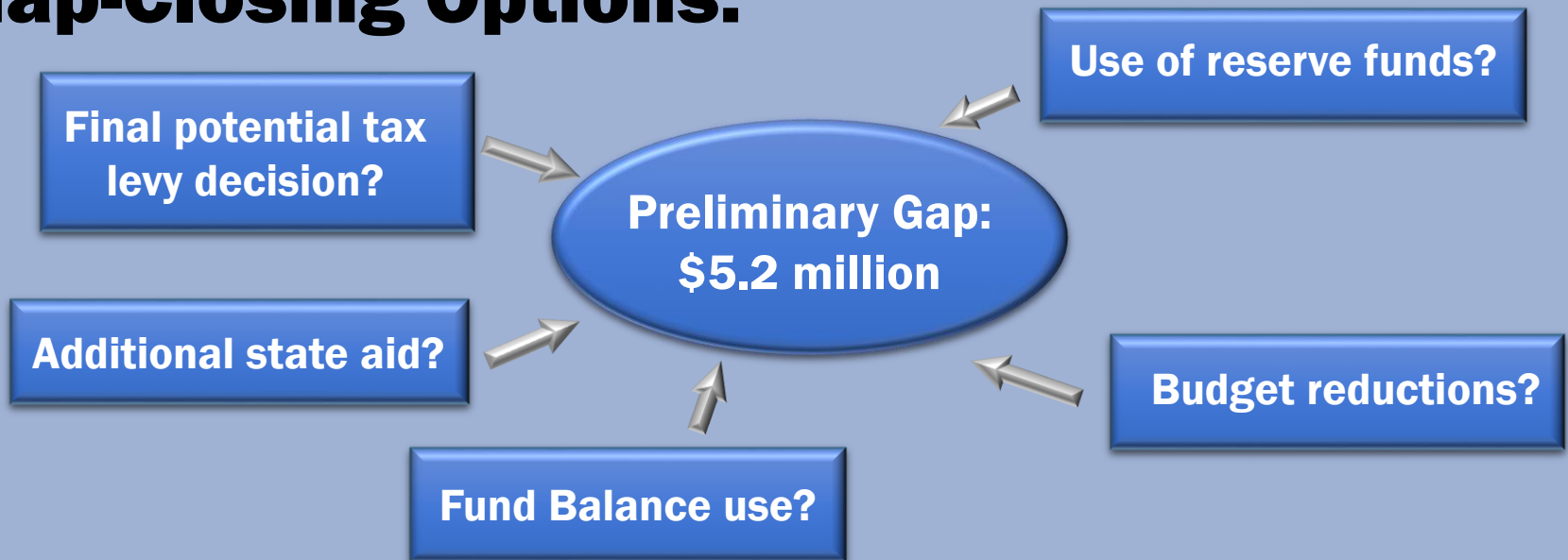


Preliminary Gap

Expenditures	\$76,196,910
Revenue	\$71,000,663
Gap	\$5,196,247

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

Gap-Closing Options:



Student Services/Special Education Budget Overview

	Budgeted 2016-17	Budgeted 2017-18
Salaries	\$5,472,908	\$5,727,181
Equipment	\$12,000	\$15,000
Contractual/Conference	\$145,150	\$137,650
Supplies	\$57,820	\$62,320
BOCES*	\$3,728,410	\$4,500,842
Total	\$9,416,288	\$10,442,993

*This figure includes 17.08 FTEs.



Increase of
10.90%

Student Services/Special Education Salary/Position Information

Position	FTE	Budgeted 2016-17	Budgeted 2017-18
Administrators/Clerical	6.4	\$425,682	\$474,911
Teachers	38.0	\$2,308,890	\$2,426,884
Teaching Assistants	52.5	\$872,726	\$892,788
Occupational/Physical Therapists	3.8	\$280,284	\$293,192
School Psychologists	7.0	\$498,900	\$515,143
School Nurses	12.0	\$346,591	\$406,067
Speech Therapists	5.0	\$332,799	\$299,276
Social Work Assistants	9.0	\$391,536	\$403,420
Stipends		\$15,500	\$15,500
Total		\$5,472,908	\$5,727,181

Special Education Addition

	Increase	Rationale
1.0 FTE Special Education Teacher	\$77,376	Compliance requirement for projected increase in special education student needs



Athletics Budget Overview

	Budgeted 2016-17	Budgeted 2017-18
Salaries	\$506,427	\$511,399
Contractual	\$50,687	\$50,687
Officials	\$40,069	\$40,069
Supplies	\$22,189	\$22,189
Equipment	\$20,400	\$20,400
BOCES	\$4,161	\$4,245
Total	\$643,933	\$648,989

**Increase of
0.79%**

Athletics Salary/Position Information

Position	FTE	Budgeted 2016-17	Budgeted 2017-18
Director/Clerical	2	\$116,233	\$119,148
Coaches (65)		\$323,906	\$323,736
Pool Supervisor/ Lifeguards (28)		\$22,000	\$22,000
Time Scorers (56)		\$29,488	\$30,401
Stipends		\$14,800	\$16,114
Total		\$506,427	\$511,399

Benefits Overview

Description	Budgeted 2016-17	Budgeted 2017-18	Change
Employees' Retirement	\$1,190,366	\$1,083,917	-\$106,449
Teachers' Retirement	\$3,291,123	\$2,581,276	-\$709,847
Social Security	\$2,384,685	\$2,556,935	\$172,250
Health - Admin Fees	\$1,020,702	\$1,107,491	\$86,789
Health Claims	\$15,000,000	\$15,000,000	0
Health - Contribution	-\$1,960,000	-\$2,240,000	-\$280,000
Dental Claims & Admin	\$275,000	\$275,000	0
Workers' Compensation	\$438,436	\$438,436	0
Affordable Care Act Fees	\$54,396	\$5,700	-\$48,696
Other*	\$227,400	\$229,400	-\$2,000
Total	\$21,922,108	\$21,038,155	-\$883,953

*Includes unemployment insurance, disability insurance, flex, optical

**Decrease of
-4.03%**

Mandated District Contribution to TRS

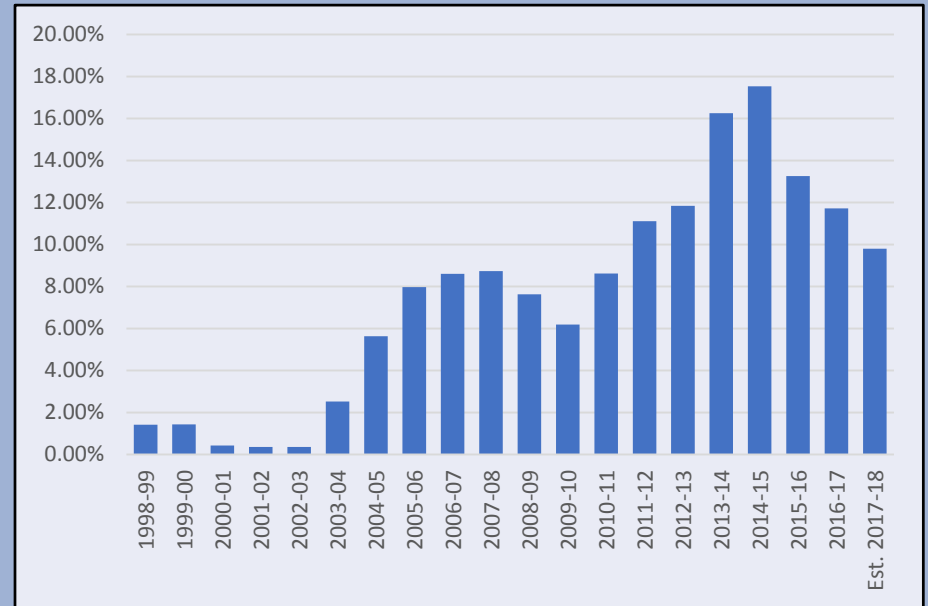
TRS = Teachers' Retirement System

Year	Percentage
1998-99	1.42%
1999-00	1.43%
2000-01	0.43%
2001-02	0.36%
2002-03	0.36%
2003-04	2.52%
2004-05	5.63%
2005-06	7.97%
2006-07	8.60%
2007-08	8.73%
2008-09	7.63%
2009-10	6.19%
2010-11	8.62%
2011-12	11.11%
2012-13	11.84%
2013-14	16.25%
2014-15	17.53%
2015-16	13.26%
2016-17	11.72%
2017-18 (est)	9.80%

**Average
3.75%**

**Average
11.40%**

20-year average: 7.57%



Est. 2017-18

Mandated District Contribution to ERS

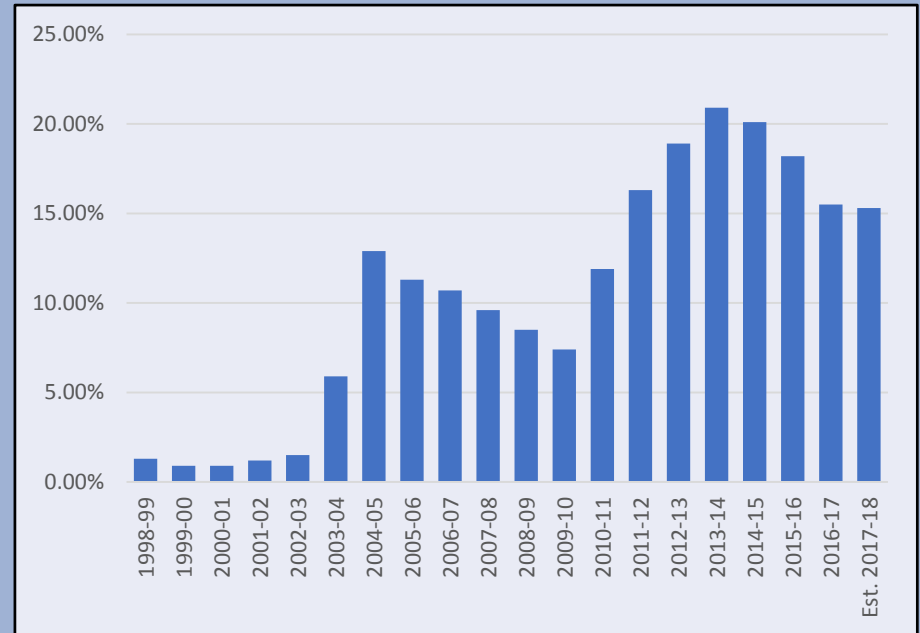
ERS = Employees' Retirement System

Year	Percentage
1998-99	1.30%
1999-00	0.90%
2000-01	0.90%
2001-02	1.20%
2002-03	1.50%
2003-04	5.90%
2004-05	12.90%
2005-06	11.30%
2006-07	10.70%
2007-08	9.60%
2008-09	8.50%
2009-10	7.40%
2010-11	11.90%
2011-12	16.30%
2012-13	18.90%
2013-14	20.90%
2014-15	20.10%
2015-16	18.20%
2016-17	15.50%
2017-18 (est)	15.30%

**Average
5.62%**

**Average
15.30%**

20-year average: 10.46%



Est. 2017-18

Updated Budget

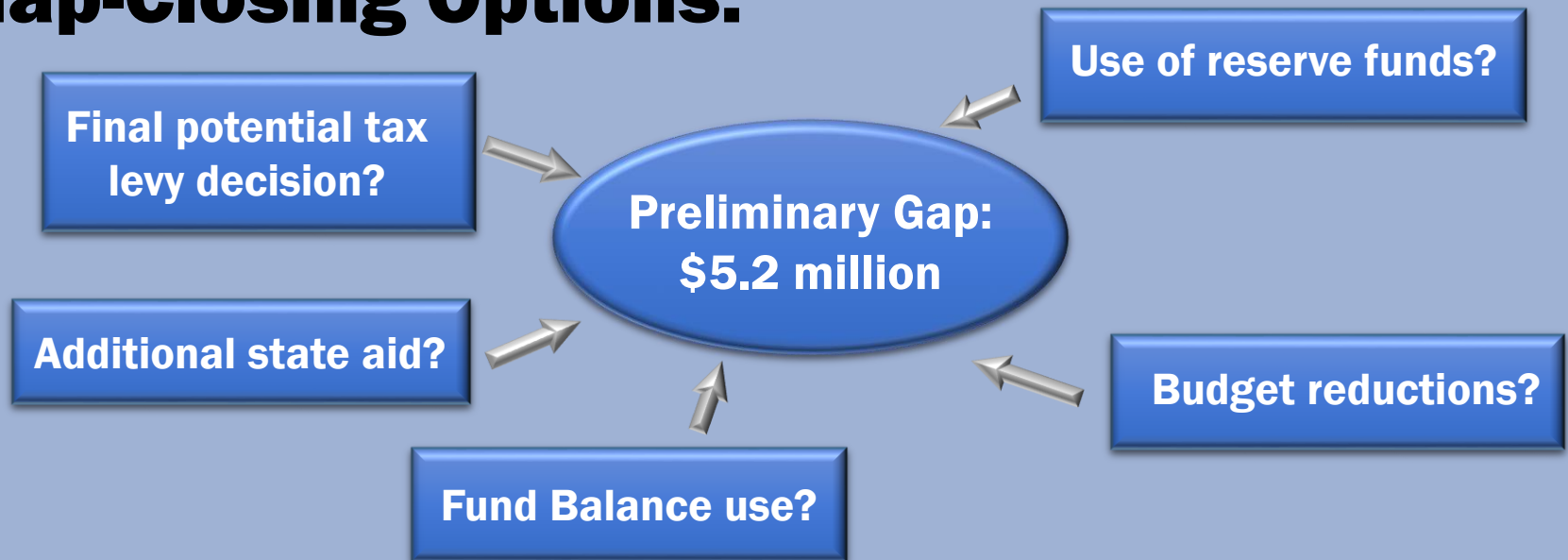
	Expenditures	Revenues	Gap
Baseline Budget as of 2/23/17	\$76,196,910	\$71,000,663	-\$5,196,247
Adjustments:			
Debt Service Reserve		\$62,355	
Salary/Benefits	\$69,125		
BOCES	-\$42,003		
Additional Special Education Teacher	\$77,376		
Adjusted Baseline as of 3/9/17	\$76,301,408	\$71,063,018	-\$5,238,390

Preliminary Gap

Expenditures	\$76,301,408
Revenue	\$71,063,018
Gap	-\$5,238,390

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

Gap-Closing Options:



Adoption of Legal Notice

- **Budget Vote/Board of Education Election - Tuesday, May 16**
- **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 beginning March 6.

Legal notice will be voted upon at the March 23 Board meeting to meet legal requirements



Future meetings

- Thursday, March 23 Board of Education Regular Meeting, Multi-Media Center, 6pm
- Thursday, April 6 Budget Workshop, Multi-Media Center, 6pm
- Wednesday, April 19 Board of Education Meeting, Ridge Road Elementary School, 6pm
- Thursday, May 4 Public Hearing, Multi-Media Center, 6pm
- Monday, May 8 Board of Education Candidates' Forum, Multi-Media Center, 7pm
- **Tuesday, May 16 Budget Vote/Board of Education Election, Big Flats/Ridge Road/High School, 7am-9pm**