

HARPURSVILLE CENTRAL SCHOOL



2017-2018 Budget Hearing

May 8, 2017

BUDGET DEVELOPMENT PROCESS

- January 2017
 - Review of program budgets; analysis of staffing levels to meet student needs.
 - Executive proposal for school funding/state aid received
- February 2017
 - Financial Status Presentation
 - Proposed budget based on executive proposal for school funding/state aid
- March 2017
 - Budget workshop & presentation
- April 2017
 - Budget workshop & presentation
 - Legislative proposal for school funding/state aid
 - Board of Education adoption of final budget
- May 2017
 - Budget hearing
 - ***Annual budget vote – May 16, 2017***

BUDGET GOALS

- Provide an instructional program that meets the educational needs of all students and ensures all students are prepared for their future. (all programs remain intact for 2017-2018)
- To eliminate the structural deficit in the budget.
(reduced reliance on fund balance and use of reserves for 2017-2018)
- Develop a budget that puts the district on a path to fiscal health and stability while maintaining our responsibility to the district residents and providing our students with a sound education.
(stayed within our tax cap, reduced overall budget by 2.35%, maintained programs & services)

REVENUES

REVENUE	2016-2017 ORIGINAL BUDGET	2017-2018 FINAL BUDGET	% INCREASE BUDGET TO BUDGET	\$ INCREASE BUDGET TO BUDGET
TAX LEVY	\$3,857,206	\$3,939,554	2.13%	\$82,348
OTHER REVENUE	\$1,150,909	\$836,851	-27.29%	(\$314,058)
STATE AID	\$14,358,044	\$14,349,184	-.06%	(\$8,860)
APPROPRIATED RESERVES	\$297,000	\$258,379	-13.00%	(\$38,621)
APPROPRIATED FUND BALANCE	\$700,000	\$500,000	-28.57%	(\$200,000)
TOTAL REVENUE BUDGET	\$20,363,159	\$19,883,968	-2.35%	(\$479,191)

REVENUES

Tax Levy

REVENUE	2016-2017 ORIGINAL BUDGET	2017-2018 DRAFT BUDGET	% INCREASE BUDGET TO BUDGET	\$ INCREASE BUDGET TO BUDGET
TAX LEVY	\$3,857,206	\$3,939,554	2.13%	\$82,348

NOTES:

- 2.13% is the maximum allowable limit under the tax cap law
 - Equates to \$15.84 increase on a \$50,000 home
 - Eligible residents will still receive property tax relief incentive
- 1% change to the tax levy = \$38,572

REVENUES

What is the breakdown in “State Aid”?

Overall, we have a decrease in state aid for next year:

- Increase in foundation aid
- Decrease in expense-driven aids
- Decrease in building aid offset on the expenditure side too

<u>Type of Aid</u>	<u>2016-2017</u>	<u>2017-2018</u>	
Foundation Aid	\$9,634,336	\$9,948,196	includes \$89,804 of community schools aid
Excess Cost Aid	\$460,000	\$372,000	◇
Building Aid	\$1,745,506	\$1,506,751	◇
Transportation Aid	\$830,854	\$1,029,607	◇
BOCES Aid	\$1,431,135	\$1,412,007	◇
Tuition Aid	\$175,000	\$0	◇
Instructional Materials Aid	\$81,213	\$80,623	◇
TOTAL STATE AID	\$14,358,044	\$14,349,184	

PLANNED EXPENDITURES

EXPENDITURES	2016-2017 ORIGINAL BUDGET	2017-2018 FINAL BUDGET	% INCREASE BUDGET TO BUDGET	\$ INCREASE BUDGET TO BUDGET
INSTRUCTIONAL SALARIES	\$5,371,882	\$5,009,589	-6.74%	(\$362,293)
NON-INSTRUCTIONAL SALARIES	\$1,755,513	\$1,658,079	-5.55%	(\$97,434)
EQUIPMENT	\$35,250	\$32,150	-8.79%	(\$3,100)
CONTRACTUAL EXPENSES	\$1,494,683	\$1,499,365	0.31%	\$4,682
MATERIALS AND SUPPLIES	\$510,957	\$469,581	-8.10%	(\$41,376)
BOCES	\$4,209,280	\$4,350,656	3.36%	\$141,376
DEBT SERVICE	\$2,177,459	\$1,936,099	-11.08%	(\$241,360)
BENEFITS	\$4,776,136	\$4,883,449	2.25%	\$107,313
TRANSFERS	\$32,000	\$45,000	40.63%	\$13,000
TOTAL	\$20,363,159	\$19,883,968	-2.35%	(\$479,191)

Let's take a look at the 3 components of the budget:

<u>Administrative Component</u>	2016-2017 Budget	2017-2018 Budget	Variance	Description
Board of Education	\$37,580	\$29,994	(\$7,586)	School Board Association Memberships and Conferences, Election Supplies and Services and other Board of Education related expenses
Chief School Officer	\$184,258	\$189,663	\$5,405	Superintendent's and Clerical Salaries, Supplies and Contracted Service Costs
Finance	\$343,366	\$297,519	(\$45,847)	Business Office Salaries and Services, BOCES services
Staff	\$65,191	\$77,735	\$12,544	Legal Costs, Personnel Office, Supplies and Services, Public Information Supplies and Services
Special Items	\$216,235	\$218,565	\$2,330	Insurance Costs, BOCES administrative costs, Labor Alliance
Administration-Instruction	\$538,623	\$533,235	(\$5,388)	Salaries of Principals, Assistant Principals, Director of Operations, Special Education Director and associated clerical salaries and supplies.
Employee Benefits	\$465,987	\$536,296	\$70,309	Related Benefits for Administrative Employees (FICA, Health Insurance, Retirement Costs, Workers Comp)
TOTALS	\$1,851,240	\$1,883,007	\$31,767	
			1.72%	

Let's take a look at the 3 components of the budget:

<u>Program Component</u>	2016-2017 Budget	2017-2018 Budget	Variance	Description
Teaching	\$8,837,697	\$8,515,777	(\$321,920)	Teacher Salaries, textbooks, supplies, equipment, contracted services (BOCES), Support Staff costs and Substitute costs for General Education and Special Education
Library & Audiovisual	\$91,946	\$94,064	\$2,118	Library and A-V salaries , Library Books, Supplies and Services
Computer Assisted Instruction	\$464,774	\$464,683	(\$91)	Computer Equipment and Software, BOCES instructional programs, technology services
Guidance	\$133,626	\$127,046	(\$6,580)	Salaries, Supplies, and contracted services for the Guidance department
Educational Related Support Services	\$338,002	\$337,518	(\$484)	Nurses Office, Psychologist, Speech Pathologist salaries, supplies and contractual expenses
Co-Curricular Activities	\$53,038	\$54,629	\$1,591	Salaries, supplies and services to support student clubs and activities
Interscholastic Athletics	\$211,747	\$211,316	(\$431)	Salaries, supplies and services to support Girls and Boys athletic teams
Transportation	\$933,560	\$951,370	\$17,810	Bus Driver and Support Staff Salaries, Supplies and Services for transporting students.
Employee Benefits	\$4,003,686	\$4,115,267	\$111,581	Related Benefits for Program Employees (FICA, Health Insurance, Retirement Costs, Workers Comp)
Interfund Transfers	\$32,000	\$45,000	\$13,000	Transfers to café and summer special education.
TOTALS	\$15,100,076	\$14,916,670	(\$183,406)	
			- 1.21%	

Let's take a look at the 3 components of the budget:

<u>Capital Component</u>	2016-2017 Budget	2017-2018 Budget	Variance	Description
Operation and Plant Maintenance	\$927,921	\$908,556	(\$19,365)	Custodial and Maintenance salaries and supplies, contract services, plant utilities (heat, electric etc.)
Buses	-	-		Cost associated with purchasing buses
Employee Benefits	\$306,463	\$239,636	(\$66,827)	Related Benefits for Capital Component Employees (FICA, Health Insurance, Retirement Costs, Workers Comp)
Debt Service	\$2,177,459	\$1,936,099	(\$241,360)	Costs for short and long term debt of the district
Other Transfers	-	-	-	
TOTALS	\$3,411,843	\$3,084,291	(\$327,552)	
			- 9.6%	
Grand Total	\$20,363,159	\$19,883,968	(\$479,191)	
			- 2.35%	

This budget maintains ALL programming for students:

- All athletics will continue to be offered
- All field trips will continue for the 2017-18 school year
- The after-school program will continue for the 2017-18 school year
- The summer enrichment program will continue for summer 2017
- All extra-curricular clubs and organizations will continue for the 2017-18 school year
- College courses remain in tact for our high school students for the 2017-18 school year

This is outstanding news for our students!

Contingency Budget

Contingent Budget	\$19,801,620	- 2.76% overall decrease in budget
Contingent Tax Levy	\$3,857,206	
Budget gap to reach contingency	\$82,348	Amount equal to tax levy increase

Under contingency, additional reductions in each of the administrative, program, and capital components of the budget would need to be made.

BUDGET VOTE

May 16, 2017

1:30 – 8:00 p.m.

W.A. Olmsted Elementary

