

# HOLLAND CENTRAL SCHOOL DISTRICT 2017-2018 BUDGET PRESENTATION – DRAFT #1

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# PRESENTATION OVERVIEW

- 1<sup>ST</sup> DRAFT 2017-18 INCREASES, REDUCTIONS, AND RESERVES
- 1<sup>ST</sup> DRAFT 2017-18 PROPOSED EXPENDITURES
- 1<sup>ST</sup> DRAFT 2017-18 PROJECTED REVENUES
- 1<sup>ST</sup> DRAFT 2017-18 OVERALL BUDGET
- SUMMARY
- QUESTIONS

1<sup>ST</sup> DRAFT 2017-18  
INCREASES, REDUCTIONS  
AND RESERVES

# 1<sup>ST</sup> DRAFT 2017-18 INCREASES, REDUCTIONS AND RESERVES

## ▶ INCREASES:

### ▶ MANDATORY

- ▶ Contractual increases in salaries for all employees (\*all employment contracts but one are currently open and require an estimate of future payroll figures)
- ▶ Increases in contract services, debt payments, health insurance, out of district tuitions
- ▶ Increase in nursing services based on student needs
- ▶ Increase one (1) 1:1 aide based on student needs
- ▶ Increase two (2) bus attendants based on student needs
- ▶ Increase in BOCES budget for BOCES Capital Project Payment and contracted services increases

# 1<sup>ST</sup> DRAFT 2017-18 INCREASES, REDUCTIONS AND RESERVES

(cont.)

## ▶ INCREASES:

### ▶ EXPRESSED NEED

- ▶ Addition of 0.5 FTE School Resource Officer (shared with Springville-Griffith)
- ▶ Increase of 1.0 FTE Integration Specialist
- ▶ Increase in salaries for Fitness Center Supervisors
- ▶ Increase of 1.0 FTE bus driver

### ▶ WISH LIST ITEMS

- ▶ Increases in conferences and mileage lines for teacher requested professional development
- ▶ Increases in materials and supplies lines for teacher requested items
- ▶ Increases in contractual services and materials and supplies for staff and faculty professional development (Rewards Grant not available this year)
- ▶ Addition of furniture codes for teacher requested classroom furniture
- ▶ Increase of 2.0 FTE teacher aides, one (1) in each building

# 1<sup>ST</sup> DRAFT 2017-18 INCREASES, REDUCTIONS AND RESERVES

(cont.)

## ▶ REDUCTIONS:

- ▶ Reduce all utility budgets to more closely reflect actual expenditures
- ▶ Reduce unemployment insurance budget to more closely reflect actual expenditures
- ▶ Reduce fuel budgets to more closely reflect actual expenditures

## ▶ RESERVES

- ▶ Use \$5,000 from unemployment reserve to cover unemployment insurance expenditures
- ▶ Use \$250,000 from retirement reserve to cover majority of ERS expenditures\*

*\*Funds will be returned to reserve at fiscal year end using unappropriated fund balance as dictated by the BOE adopted long range plan for reserves.*

1<sup>ST</sup> DRAFT 2017-18  
PROPOSED EXPENDITURES

# 1<sup>ST</sup> DRAFT 2017-18 PROPOSED EXPENDITURES

	2015-16 Actual (exp + enc)	2016-17 Budgeted	2017-18 1st Draft	\$ Change of 2016-17 Budgeted to 2017-18 1st Draft
Contractual Salaries	\$ 7,019,465	\$ 7,727,241	\$ 8,191,482	\$ 464,241
Utilities	\$ 238,859	\$ 374,684	\$ 302,500	\$ (72,184)
BOCES	\$ 2,800,496	\$ 3,066,518	\$ 3,324,241	\$ 257,723
Special Ed Tuitions	\$ 441,285	\$ 507,150	\$ 532,500	\$ 25,350
Retirement Cont. (ERS & TRS)	\$ 1,004,104	\$ 1,012,000	\$ 952,000	\$ (60,000)
Social Security	\$ 554,186	\$ 567,000	\$ 607,000	\$ 40,000
Worker's Comp & Ins.	\$ 187,134	\$ 236,945	\$ 210,600	\$ (26,345)
Health Insurance	\$ 1,673,009	\$ 1,988,500	\$ 2,038,500	\$ 50,000
Debt Service	\$ 816,590	\$ 815,304	\$ 853,363	\$ 38,059
Other	\$ 2,252,886	\$ 1,844,658	\$ 1,910,364	\$ 65,706
<b>Totals:</b>	<b>\$ 16,988,016</b>	<b>\$ 18,140,000</b>	<b>\$ 18,922,550</b>	<b>\$ 782,550</b>
			<b>increase in spending:</b>	<b>4.31%</b>



1<sup>ST</sup> DRAFT 2017-18  
PROJECTED REVENUES

# 1<sup>ST</sup> DRAFT 2017-18 PROJECTED REVENUES

	2015-16 Actual	2016-17 Budgeted	2017-18 1st Draft	\$ Change of 2016-17 Budgeted to 2017-18 1st Draft
<b>Property Tax Levy including STAR- <i>1.99% increase assumed</i></b>	\$7,192,742	\$ 7,193,150	\$ 7,336,300	\$ 143,150
<b>Other</b>	\$80,179	\$ 76,000	\$ 76,000	\$ -
<b>Sales Tax</b>	\$920,136	\$ 920,000	\$ 950,000	\$ 30,000
<b>Misc</b>	\$277,933	\$ 236,524	\$ 252,276	\$ 15,752
<b>State Aid - based on <i>Governor's Proposal</i></b>	\$8,631,165	\$ 9,484,326	\$ 9,852,974	\$ 368,648
<b>Interfund Transfers</b>	\$17,570	\$ -	\$ 255,000	\$ 255,000
<b>Totals:</b>	<b>\$17,119,724</b>	<b>\$17,910,000</b>	<b>\$18,722,550</b>	<b>\$ 812,550</b>
			<b>increase in revenue:</b>	<b>4.54%</b>

1<sup>ST</sup> DRAFT 2017-18  
OVERALL BUDGET

# 1<sup>ST</sup> DRAFT 2017-18 OVERALL BUDGET

	<b>2015-16 Actual</b>	<b>2016-17 Budget</b>	<b>2017-18 1st Draft Budget</b>	<b>\$ Change of 2016-17 Budget to 2017-18 1st Draft Budget</b>
<b>Proposed Expenditure Budget</b>	\$ 16,988,016	\$ 18,140,000	\$ 18,922,550	\$ 782,550
<b>Projected Revenue Budget</b> <i>(assumes 0% tax levy increase)</i> <i>(based on Governor's Proposal)</i>	\$ 17,119,724	\$ 17,910,000	\$ 18,722,550	
<b>Fund Balance Allocation</b>	\$ (131,709)	\$ 230,000	\$ 200,000	
<b>Total Budget:</b>	<b>\$ 16,988,016</b>	<b>\$ 18,140,000</b>	<b>\$ 18,922,550</b>	<b>\$ 782,550</b>
		<b>Budget Surplus/(Shortfall):</b>	<b>\$</b>	<b>-</b>

# SUMMARY

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- ▶ Several factors are still unknown:
  - ▶ Property Tax Cap – expected to be close to 3%
  - ▶ Final state aid allocations
  - ▶ BOCES expenses
  - ▶ Unappropriated fund balance allocation
  - ▶ Final tax levy
- ▶ Budget additions include:
  - ▶ 3.0 FTE teacher aides
  - ▶ 2.0 FTE bus attendants
  - ▶ 1.0 FTE bus driver
  - ▶ 0.5 FTE SRO
  - ▶ 1.0 Integration Specialist
  - ▶ Fitness Center Supervision
  - ▶ Classroom furniture codes for both ES and JSHS

# SUMMARY (cont.)

- ▶ 1<sup>st</sup> draft illustrates a balanced budget with a proposed increase in expenditures of 4.31%, or \$782,550, and with a projected increase in revenues of 4.54%, or \$812,550,
- ▶ 1<sup>st</sup> draft utilizes \$200,000 of unappropriated fund balance and assumes a tax levy increase of 1.99%
- ▶ Expenditures reflect:
  - ▶ All teacher “wish list” items
  - ▶ Estimates for contractual increases for open contracts (all except Teamsters)
  - ▶ Cash payment for BOCES Capital Project
  - ▶ Continued implementation and enhancement of Learning and Teaching Initiative
  - ▶ Focus on professional development, both via conference and in-service trainings
  - ▶ Addition of part time SRO, as requested by BOE
  - ▶ Additional staffing required to best meet student needs

QUESTIONS???