

# HOLLAND CENTRAL SCHOOL DISTRICT 2017-2018 BUDGET PRESENTATION – DRAFT #3

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LAURA BOSINSKI, BUSINESS OFFICIAL  
CARL GUIDOTTI, JSHS PRINCIPAL  
JASON SMITH, ES PRINCIPAL  
LAURIE GREGORY, DIRECTOR OF CURRICULUM  
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JOHN PEPLIN, SUPERVISOR OF OPERATIONS

# PRESENTATION OVERVIEW

- 3<sup>RD</sup> DRAFT 2017-18 BOCES BUDGET
- 3<sup>RD</sup> DRAFT 2017-18 PROPOSED EXPENDITURES
- 3<sup>RD</sup> DRAFT 2017-18 PROJECTED REVENUES
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- QUESTIONS
- 2016-17 PROJECTED FUND BALANCE

3<sup>RD</sup> DRAFT 2017-18  
BOCES BUDGET

	<b>3rd DRAFT 2017-18 BOCES BUDGET</b>	<b>2015-16 Actuals</b>	<b>2016-17 Budgeted</b>	<b>2017-18 2nd Draft Proposed</b>	<b>2017-18 3rd Draft Proposed</b>	<b>\$ Change of 16/17 Budgeted to 17/18 3rd Draft Proposed</b>
A 1325.	CBO Treasurer	\$ 35,528.00	\$34,000.00	\$45,150.00	\$ 45,150.00	\$ 11,150.00
A 1345.	Purchasing	\$ 1,895.00	\$2,000.00	\$1,950.00	\$ 1,950.00	\$ (50.00)
A 1430.	Personnel	\$ 20,470.50	\$26,000.00	\$25,500.00	\$ 25,500.00	\$ (500.00)
A 1620.	Operations	\$ 33,465.00	\$53,000.00	\$43,150.00	\$ 43,150.00	\$ (9,850.00)
A 1680.	Central Data Processing	\$ 230,551.34	\$231,000.00	\$279,550.00	\$ 279,550.00	\$ 48,550.00
A 1981.	BOCES Admin Costs	\$ 73,145.00	\$72,152.00	\$73,900.00	\$ 73,900.00	\$ 1,748.00
A 1983.	BOCES Capital Expenses	\$ 51,041.00	\$50,000.00	\$296,983.00	\$296,900.00	\$ 246,900.00
A 2010.	Curr. Devel. & Supervision	\$ 15,160.00	\$10,000.00	\$17,100.00	\$ 17,100.00	\$ 7,100.00
A 2020.	Supervision - Reg. School	\$ 16,212.38	\$13,000.00	\$13,600.00	\$ 13,600.00	\$ 600.00
A 2060.	Research, Planning & Eval.	\$ 14,039.10	\$16,000.00	\$24,450.00	\$ 19,500.00	\$ 3,500.00
A 2070.	Inservice Training	\$ 30,937.00	\$33,000.00	\$41,450.00	\$ 41,450.00	\$ 8,450.00
A 2110.	Teaching - Regular School	\$ 229,685.96	\$260,000.00	\$294,650.00	\$ 290,050.00	\$ 30,050.00
A 2250.	Special Education	\$ 671,491.14	\$810,000.00	\$683,150.00	\$ 683,150.00	\$ (126,850.00)
A 2280.	Occupational Education	\$ 532,222.00	\$552,000.00	\$653,050.00	\$ 653,050.00	\$ 101,050.00
A 2610.	School Library & AV	\$ 33,598.75	\$34,000.00	\$33,250.00	\$ 33,250.00	\$ (750.00)
A 2630.	Computer Assisted Instr.	\$ 801,165.92	\$860,000.00	\$964,200.00	\$ 968,200.00	\$ 108,200.00
A 2855.	Athletics	\$ 8,202.00	\$8,366.00	\$8,550.00	\$ 8,550.00	\$ 184.00
A 5510.	Transportation	\$ 1,686.00	\$2,000.00	\$3,650.00	\$ 3,650.00	\$ 1,650.00
	<b>Totals:</b>	<b>\$ 2,800,496.09</b>	<b>\$ 3,066,518.00</b>	<b>\$ 3,503,283.00</b>	<b>\$ 3,497,650.00</b>	<b>\$ 431,132.00</b>

3<sup>RD</sup> DRAFT 2017-18  
PROPOSED EXPENDITURES

# 3<sup>RD</sup> DRAFT 2017-18 PROPOSED EXPENDITURES

	<b>2015-16 Actual (exp + enc)</b>	<b>2016-17 Budgeted</b>	<b>2017-18 2nd Draft</b>	<b>2017-18 3rd Draft</b>	<b>\$ Change of 2016-17 Budgeted to 2017-18 3rd Draft</b>
Contractual Salaries	\$ 7,019,465	\$ 7,727,241	\$ 8,191,482	\$ 8,195,465	\$ 468,224
Utilities	\$ 238,859	\$ 374,684	\$ 315,500	\$ 315,500	\$ (59,184)
BOCES	\$ 2,800,496	\$ 3,066,518	\$ 3,503,283	\$ 3,497,650	\$ 431,132
Special Ed Tuitions	\$ 441,285	\$ 507,150	\$ 532,500	\$ 532,500	\$ 25,350
Retirement Cont. (ERS & TRS)	\$ 1,004,104	\$ 1,012,000	\$ 952,000	\$ 952,000	\$ (60,000)
Social Security	\$ 554,186	\$ 567,000	\$ 607,000	\$ 607,000	\$ 40,000
Worker's Comp & Ins.	\$ 187,134	\$ 236,945	\$ 210,600	\$ 210,600	\$ (26,345)
Health Insurance	\$ 1,673,009	\$ 1,988,500	\$ 2,038,500	\$ 2,038,500	\$ 50,000
Debt Service	\$ 816,590	\$ 815,304	\$ 845,671	\$ 845,671	\$ 30,367
Other	\$ 2,252,886	\$ 1,844,658	\$ 1,879,364	\$ 1,967,364	\$ 122,706
<b>Totals:</b>	<b>\$ 16,988,016</b>	<b>\$ 18,140,000</b>	<b>\$ 19,075,900</b>	<b>\$ 19,162,250</b>	<b>\$ 1,022,250</b>
				<b>increase in spending:</b>	<b>5.64%</b>

3<sup>RD</sup> DRAFT 2017-18  
PROJECTED REVENUES

# 3<sup>RD</sup> DRAFT 2017-18 PROJECTED REVENUES

	2015-16 Actual	2016-17 Budgeted	2017-18 2nd Draft	2017-18 3rd Draft	\$ Change of 2016-17 Budgeted to 2017-18 3rd Draft
<b>Property Tax Levy including STAR- 1.99% increase assumed</b>	\$7,192,742	\$ 7,193,150	\$ 7,336,300	\$ 7,336,300	\$ 143,150
<b>Other</b>	\$80,179	\$ 76,000	\$ 76,000	\$ 94,500	\$ 18,500
<b>Sales Tax</b>	\$920,136	\$ 920,000	\$ 950,000	\$ 950,000	\$ 30,000
<b>Misc</b>	\$277,933	\$ 236,524	\$ 264,240	\$ 260,240	\$ 23,716
<b>State Aid - based on Governor's Proposal</b>	\$8,631,165	\$ 9,484,326	\$ 9,994,360	\$ 9,994,360	\$ 510,034
<b>Interfund Transfers</b>	\$17,570	\$ -	\$ 255,000	\$ 255,000	\$ 255,000
<b>Totals:</b>	<b>\$17,119,724</b>	<b>\$ 17,910,000</b>	<b>\$ 18,875,900</b>	<b>\$ 18,890,400</b>	<b>\$ 980,400</b>
				<b>increase in revenue:</b>	<b>5.47%</b>

3<sup>RD</sup> DRAFT 2017-18  
OVERALL BUDGET

# 3<sup>RD</sup> DRAFT 2017-18 OVERALL BUDGET

	2015-16 Actual	2016-17 Budget	2017-18 2nd Draft Budget	2017-18 3rd Draft Budget	\$ Change of 2016-17 Budget to 2017-18 3rd Draft Budget
<b>Proposed Expenditure Budget</b>	\$ 16,988,016	\$ 18,140,000	\$ 19,075,900	\$ 19,162,250	\$ 1,022,250
<b>Projected Revenue Budget</b> <i>(assumes 1.99% tax levy increase)</i> <i>(based on Governor's Proposal)</i>	\$ 17,119,724	\$ 17,910,000	\$ 18,875,900	\$ 18,890,400	
<b>Fund Balance Allocation</b>	\$ (131,709)	\$ 230,000	\$ 200,000	\$ 271,850	
<b>Total Budget:</b>	<b>\$ 16,988,016</b>	<b>\$ 18,140,000</b>	<b>\$ 19,075,900</b>	<b>\$ 19,162,250</b>	<b>\$ 1,022,250</b>
			<b>Budget Surplus/(Shortfall):</b>	<b>\$</b>	<b>-</b>

QUESTIONS???

2016-17  
PROJECTED FUND BALANCE

# 2016-17 PROJECTED FUND BALANCE

<u>Unappropriated Fund Balance</u>		<u>as of 3/24/17</u>
YE 6/2016 Fund Balance:		\$ 4,099,384.86
- YE 6/2017 Projected Reserves, B Fund Nonspendable:	-	\$ 2,941,473.82
		\$ 1,157,911.04
+ 16/17 Projected Revenues:	+	\$ 17,785,007.79
		\$ 18,942,918.83
- 17/18 Projected Expenditures:	-	\$ 17,698,937.48
YE 6/2017 Unappropriated Fund Balance:		\$ 1,243,981.35
- Carry forward POs	-	\$ -
- Fund Balance Assigned to 17/18 budget:	-	\$ 271,850.00
Remaining Unappropriated Fund Balance YE 6/2017:		\$ 972,131.35
17/18 Proposed 3rd Draft Budget:		\$ 19,162,250.00
Unappropriated Fund Balance %:		5.07%
4% Goal:		\$ 766,490.00
3% Minimum Recommendation:		\$ 574,867.50

## NOTES as per adopted long range reserve plan

inc retirement reserve from unapp fb by \$60,000.00, plan calls for up to \$122,220.66  
 inc employ benefit from unapp fb by \$60,591.92, would be fully funded  
 inc capital from unapp fb by \$400,000.00, fully funded at \$2.5M  
 move \$350,000.00 from unemployment to capital  
 move \$150,092.04 from repair to capital

amount over 4%	\$ 205,641.35	
	\$ (11,000.00)	JSHS scoreboards
	\$ (25,000.00)	portable radios for emergency communication
	\$ (15,000.00)	JSHS conference room furniture
	\$ (75,000.00)	JSHS large room painting (gym, library, aud)
	\$ (60,000.00)	JSHS aud lighting
	\$ (12,000.00)	JSHS Café convection oven
	\$ 7,641.35	left above 4%

*Thank you!*