

**DRAFT**

**Horseheads Central School District  
Community Budget Workshop  
Broad Street School Cafeteria  
April 10, 2014**

**Present:** Apgar, Conklin, Jacobus, Johnson, Lynch, Sadler, Strollo

**Also Present:** Abrunzo, Bostwick, Bradley, Christiansen, Donahue, Hillman, Marino, Moyer, Patterson, Scaptura, Williams

**Absent:** Boulas and Brinthaup

**Call to Order:** Board President Brian Lynch called the final Community Budget Workshop to order at 6:00 PM

**Board President's Remarks:**

Board President Brian Lynch welcomed everyone to the third and final Budget Workshop of the year. Brian explained the guidelines and format of the Workshop as per Board Policy 2370: Public Participation at Board Meetings for Board of Education Community Budget Meetings. He further explained that School Business Executive Jane Bradley will present the Preliminary 2014-2015 School Budget, then there will be an opportunity for the Board to ask questions at the end of the presentation and then the floor will be open to the Public for comments/questions at the conclusion of the presentation.

**Update on the 2014-2015 School Budget Planning and Development Process**

School Business Executive Jane Bradley presented a history of where we have been since 2008, a Summary of Reductions since 2009 through 2013, Reductions, State Aid Projection, State Aid Breakdown, an Explanation of the Gap Elimination Adjustment(GEA), Property Tax Levy Cap Calculations as of April 1, 2014, Revenue and Expense Projections as of April 1, 2014, Budget Breakdown, Staffing Changes, the 2014-2015 Proposed School Budget and the Five-Year Budget Projection as of April 1, 2014 to the Board.

School Business Executive Jane Bradley stated we are in our sixth year of the economic downturn in our country and state. The Horseheads District has been working for the last six years to combat the downturn while continuing to provide our children with a quality education.

School Business Executive Jane Bradley reviewed the previous reductions of May 2009–May 2013 which nearly totaled \$13 million in five years. Some of those reductions included the elimination of 146 positions through retirements, resignations and layoffs, reduction of department/building budgets by 62.5%, reduced general education and foreign language instruction in Grades 7-12 and special area instruction(art, music, physical education, library) in Grades K-6, eliminated programs including Student Transition and Recovery(STAR) Program, K-12 intramurals, German instruction, BOCES GED and Alternative Education Programs, Middle/School Resource Officer Program, Freshmen Athletic Teams

**2014-2015 Budget Figures**

School Business Executive Jane Bradley presented the Preliminary 2014-2015 Budget figures. Jane stated the State Aid Projection as of April 1<sup>st</sup> is \$28,657,899, an increase of \$859,209 or 3.09%. Jane noted that eight years ago

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in the 2007- 2008 school year, the District received \$28,436,680 in total State Aid which did not include UPK Funds. Jane stated the State Aid run dated March 28<sup>th</sup> includes the additional Transportation Aid of \$88,204. Jane stated that the total Revenue Projections as of April 1<sup>st</sup> are \$67,176,437, Expense Projections total \$72,284,877, an increase of \$644,223 or 0.89%(less than 1% since the March meeting) whereas last year's, 2013-2014 voter-approved budget was at \$71,640,654. Jane stated that the deficit for the 2014-2015 Preliminary School Budget is a negative \$5,108,440. Jane noted that for the current school year the District used \$6,075,000 from District Reserve Funds to balance the budget.

### **GAP Elimination Adjustment**

School Business Executive Jane Bradley presented a video of GAP Elimination and followed-up with a full review of the GAP Elimination Adjustment stating that the total 5-year reduction is \$21,518,020, the Total Tax Levy Limit Before Exclusions is \$34,304,941, PILOTS receivable FYE June 30, 2015 is \$1,025,983, the Total Exclusions are \$810,014, the Total Tax Levy Limit is \$35,114,955 with a Proposed Increase for the 2014-2015 School Year at \$592,724(1.72% percentage increase with Simple Majority Vote).

### **Budget Breakdown**

School Business Executive Jane Bradley reviewed the Budget Breakdown for the 2014-2015 school year. Jane stated the increase is mostly due to Liability, Electronic Voting Machines, Technology/Printing, Transportation and Benefits.

### **Staffing Changes**

School Business Executive Jane Bradley reviewed Staffing Changes for the 2014-2015 school year. Jane stated that one Principal Position on Special Assignment and one Elementary Teacher Position were eliminated due to Retirement and the following positions have been added at a lower cost: one full-time Resource Room Teacher, Teaching Assistant, UPK at Gardner Road(Full-time), Teacher, UPK at Gardner Road(Full-time), BOCES – increase in School Business Official(0.3 FTE), BOCES – CSE Chairperson(0.2 FTE) and BOCES – Speech Therapist(1.6 FTE).

### **Five-Year Budget Projections**

School Business Executive Jane Bradley stated the Five-Year Budget Projections consisting of the Property Tax, State Aid, Use of Fund Balance and Reserves, Other Revenue, Total Budget and the Budget Deficit changed slightly since the March meeting. Jane stated that the original deficit for fiscal year 2013-2014 was estimated at \$6 million. We now estimate it at \$1.95 million. Jane also noted that this includes an additional \$600k in revue due from New York State since 2006-2007.

### **Board of Education and Public Questions and Answers Regarding the Presentation**

Board President Brian Lynch thanked School Business Executive Jane Bradley for putting together a very thorough Budget Presentation and stated that he appreciates the updates. Brian stated that he is pleased that the State gave us a 3% increase in State Aid in the new State budget. Brian stated this is a very good number as it allowed us to reduce the Tax Levy from 1.97 to 1.72 percent and also means we are able to use \$5 million from the Reserve Fund instead of \$6 million to balance the budget. Brian also noted that the comparison of Total Expenditures Per Pupil with Horseheads at \$15,000 vs. Similar School Districts at \$19,000 is exceptional in comparison to the State.

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**Questions and Comments from Board Members**

There were no Questions or Comments from Board Members.

**Questions and Comments from the Public**

There were no Questions or Comments from the Public.

**Questions and Comments from Board Members**

Board President Brian Lynch stated that the Board has been aware for the past three to four weeks (since the last Community Budget Workshop that was held at the Big Flats Community Center) what next year's budget looks like and that it is good to see the \$5 million gap getting smaller. Brian stated the Preliminary 2014-2015 School Budget will be presented to the Board at its April 23<sup>rd</sup> meeting for Board approval.

**Adjournment**

Moved by Jacobus, seconded by Apgar.

RESOLVED, that the Horseheads Central School District Board of Education adjourned from its Budget Workshop of the Board of Education at 6:15 PM.

<u>Ayes</u>	<u>Noes</u>	<u>Absent</u>
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Apgar

Boulas  
Brinthaup

Conklin  
Jacobus  
Johnson  
Lynch  
Sadler  
Strollo

MOTION CARRIED

Respectfully Submitted By:

*Candy L. Maine,*

Candy L. Maine, District Clerk

