

Debt service budget 18/19

| | Principal | Interest | Balance 6/30/2018 |
|----------------|-----------|------------|----------------------|
| 2011Bonds | 1,200,000 | 459,200.00 | 9,115,000 |
| | A9711.600 | A9711.700 | |
| 2014 Bus Bonds | 70,000 | 700.00 | |
| 2015 Bus Bonds | 65,000 | 2106.25 | |
| 2016 Bus Bonds | 60,000 | 3255.00 | |
| 2017 Bus Bonds | 60,000 | 3962.50 | |
| 2018 Bus Bonds | 56,340 | 8898.68 | |
| | 311,340 | 18922.43 | |
| | A9712.600 | A9712.700 | |

2018-19 Administrative Budget

| Account Code | Description | 2016-17 | 2017-18 | 2018-19 | Change | %Change |
|--------------|---------------------------------------|-----------|-----------|-----------|----------|---------|
| A1010.400 | BOE - Contractual | \$ 7,200 | \$ 7,200 | \$ 7,200 | \$ - | 0% |
| A1010.490 | BOE - BOCES | \$ 6,500 | \$ 6,500 | \$ 6,500 | \$ - | 0% |
| A1010.500 | BOE - Materials & Supplies | \$ 2,700 | \$ 2,700 | \$ 2,700 | \$ - | 0% |
| A1040.400 | District Clerk - Contractual | \$ 400 | \$ 400 | \$ 400 | \$ - | 0% |
| A1040.500 | District Clerk - Materials & Supplies | \$ 60 | \$ 60 | \$ 60 | \$ - | 0% |
| A1060.400 | District Meeting - Contractual | \$ 400 | \$ 400 | \$ 400 | \$ - | 0% |
| A1240.400 | Superintendent - Contractual | \$ 9,700 | \$ 9,700 | \$ 9,700 | \$ - | 0% |
| A1240.500 | Superintendent - Materials & Supplies | \$ 1,900 | \$ 1,900 | \$ 1,900 | \$ - | 0% |
| A1310.400 | Business Mgr - Contractual | \$ 11,500 | \$ 11,500 | \$ 11,500 | \$ - | 0% |
| A1310.490 | BOCES Financial Services | \$ 49,615 | \$ 49,615 | \$ 50,615 | \$ 1,000 | 2% |
| A1310.500 | Business Mgr - Materials & Supplies | \$ 2,000 | \$ 2,000 | \$ 2,000 | \$ - | 0% |
| A1320.400 | Auditor - Contractual | \$ 14,000 | \$ 14,000 | \$ 14,000 | \$ - | 0% |
| A1325.400 | Treasurer - Contractual | \$ 425 | \$ 425 | \$ 425 | \$ - | 0% |

2018-19 Administrative Budget

| | | | | | | | | | | | |
|-----------|---------------------------------------|----|---------|----|---------|----|---------|----|-----|--|----|
| A1325.500 | Treasurer - Materials & Supplies | \$ | 200 | \$ | 200 | \$ | 200 | \$ | - | | 0% |
| A1330.400 | Tax Collection - Contractual | \$ | 13,234 | \$ | 13,379 | \$ | 13,379 | \$ | - | | 0% |
| A1330.500 | Tax Collection - Materials & Supplies | \$ | 3,500 | \$ | 3,500 | \$ | 3,500 | \$ | - | | 0% |
| A1345.400 | Purchasing - Contractual | \$ | 500 | \$ | 500 | \$ | 500 | \$ | - | | 0% |
| A1345.490 | Purchasing - BOCES | \$ | 6,825 | \$ | 7,000 | \$ | 7,225 | \$ | 225 | | 3% |
| A1420.400 | Legal Fees | \$ | 17,000 | \$ | 20,000 | \$ | 20,000 | \$ | - | | 0% |
| A1430.400 | Personnel - Contractual | \$ | 15,000 | \$ | 15,000 | \$ | 15,000 | \$ | - | | 0% |
| A1430.490 | Personnel - BOCES | \$ | 25,620 | \$ | 26,000 | \$ | 26,650 | \$ | 650 | | 3% |
| A1430.500 | Personnel - Materials & Supplies | \$ | 1,000 | \$ | 1,000 | \$ | 1,000 | \$ | - | | 0% |
| A1480.400 | Public Info - Contractual | \$ | 14,000 | \$ | 14,000 | \$ | 14,000 | \$ | - | | 0% |
| A1480.490 | Public Info - BOCES | \$ | 6,300 | \$ | 6,500 | \$ | 6,825 | \$ | 325 | | 5% |
| A1480.500 | Public Info - Materials & Supplies | \$ | 6,000 | \$ | 6,000 | \$ | 6,000 | \$ | - | | 0% |
| A1910.400 | Unallocated Insurance | \$ | 100,000 | \$ | 100,000 | \$ | 100,000 | \$ | - | | 0% |
| A1920.400 | School Association Dues | \$ | 8,000 | \$ | 8,000 | \$ | 8,000 | \$ | - | | 0% |

2018-19 Administrative Budget

| | | | | | | | | | | |
|-----------|----------------------|----|---------|----|---------|----|---------|----|--------|----|
| A1920.490 | BOE BOCES Dues | \$ | 400 | \$ | 800 | \$ | 800 | \$ | - | 0% |
| A1930.400 | Judgments | \$ | 3,000 | \$ | 3,000 | \$ | 3,000 | \$ | - | 0% |
| A1964.400 | Property Tax Refunds | \$ | 10,000 | \$ | 10,000 | \$ | 10,000 | \$ | - | 0% |
| A1981.490 | BOCES Admin Charge | \$ | 200,000 | \$ | 210,000 | \$ | 220,500 | \$ | 10,500 | 5% |
| A1989.400 | Public Libraries | \$ | 60,000 | \$ | 80,000 | \$ | 80,000 | \$ | - | 0% |
| | TOTALS | \$ | 596,979 | \$ | 631,279 | \$ | 643,979 | \$ | 12,700 | 2% |

RIC BOCES Expenses

| RIC BOCES EXPENSES | 2016-2017 | 2017-18 | 2018-19 | \$ Difference | % Difference |
|------------------------|-----------|---------|---------|---------------|--------------|
| Site licenses | 41,549 | 33,108 | 36,412 | 3,304 | 8% |
| Network/Internet/Email | 60,500 | 57,421 | 58,563 | 1,142 | 2% |
| Data lines | 42,599 | 42,346 | 40,731 | -1,615 | -4% |
| Staff development | 2,751 | 3,039 | 3,181 | 142 | 5% |
| Technicians | 28,454 | 29,380 | 30,569 | 1,189 | 4% |
| Guidance | 5,426 | 5,697 | 5,813 | 116 | 2% |
| Regular school | 45,707 | 46,967 | 60,464 | 13,497 | 30% |
| Special education | 19,249 | 20,763 | 21,615 | 852 | 4% |
| Library services | 12,348 | 12,630 | 11,994 | -636 | -5% |
| Integration specialist | 21,380 | 22,076 | 22,948 | 872 | 4% |
| Multi-year purchases | 101,014 | 93,251 | 93,251 | 0 | 0% |
| Accounting | 47,318 | 48,818 | 49,400 | 582 | 1% |
| Cafeteria | 8,942 | 9,241 | 9,318 | 77 | 1% |
| Telephone support | 13,208 | 10,398 | 3,500 | -6,898 | -52% |
| | 450,445 | 435,135 | 447,759 | 12,624 | 3% |

2018-19 JeffLew BOCES Costs

Jeff-Lewis BOCES Comparison

| Programs | 16-17 Cost | 17-18 Cost | 18-19 Cost | Difference | % Difference |
|--------------------------|------------|------------|------------|------------|--------------|
| Administrative/Room rent | 196,641 | 210,000 | 220,500 | 10,500 | 5.34% |
| Career & Tech | 584,576 | 611,978 | 615,000 | 3,022 | 0.52% |
| ACES Alternative School | 94,000 | 58,000 | 60,000 | 2,000 | 2.13% |
| Special Education | 1,380,634 | 1,368,900 | 1,466,000 | 97,100 | 7.03% |
| Itinerants | 673,108 | 697,000 | 695,000 | -2,000 | -0.30% |
| Distance Learning | 13,000 | 13,500 | 12,500 | -1,000 | -7.69% |
| Staff Development | 28,000 | 25,000 | 25,000 | 0 | 0.00% |
| Regular school | 64,750 | 63,000 | 67,000 | 4,000 | 6.18% |
| Technical | 11,200 | 12,365 | 14,000 | 1,635 | 14.60% |
| Library | 13,000 | 14,000 | 18,000 | 4,000 | 30.77% |
| Labor Relations | 21,000 | 22,000 | 22,800 | 800 | 3.81% |
| Finance/Safety/Planning | 30,535 | 30,600 | 32,000 | 1,400 | 4.58% |
| Athletics | 7,650 | 52,900 | 53,000 | 100 | 1.31% |
| | 3,118,094 | 3,179,243 | 3,300,800 | 121,557 | 3.90% |

Property Tax Cap

Form Status: Unsubmitted

How to Proceed...

This Form is ready for submission.

Click here to

Submit this Form

If necessary, you can make changes to the Form by selecting a Topic below.

Summary

Tax Levy Limit, Before Adjustments and Exclusions

| | |
|-------------------------------------------------------------------------------------------------------------------|-------------|
| <input checked="" type="checkbox"/> <u>Real Property Tax Levy FYE 06/30/2018</u> | \$8,346,897 |
| <input checked="" type="checkbox"/> <u>Tax Cap Reserve Offset from FYE 2017 Used to Reduce 2018 Levy</u> | \$0 |
| <input checked="" type="checkbox"/> <u>Total Tax Cap Reserve Amount (Including Interest Earned) from FYE 2018</u> | --- |
| <input checked="" type="checkbox"/> <u>Tax Base Growth Factor</u> | 1,0092 |
| <input checked="" type="checkbox"/> <u>PILOTs Receivable FYE 06/30/2018</u> | \$48,812 |
| <input checked="" type="checkbox"/> <u>Tort Exclusion Amount Claimed in FYE 06/30/2018</u> | \$0 |
| <input checked="" type="checkbox"/> <u>Capital Tax Levy Exclusion FYE 2018</u> | \$166,573 |
| <input checked="" type="checkbox"/> <u>Allowable Levy Growth Factor</u> | 1.0200 |
| <input checked="" type="checkbox"/> <u>PILOTs Receivable FYE 06/30/2019</u> | \$43,000 |
| <input checked="" type="checkbox"/> <u>Available Carryover from FYE 06/30/2018</u> | \$0 |

| | |
|-----------------------------------------------------|--------------------|
| Tax Levy Limit Before Adjustments/Exclusions | \$8,429,046 |
|-----------------------------------------------------|--------------------|

Exclusions

| | |
|-----------------------------------------------------------------------------------|------------------|
| <input checked="" type="checkbox"/> <u>Tort Exclusion</u> | \$0 |
| <input checked="" type="checkbox"/> <u>Capital Tax Levy Exclusion FYE 2019</u> | \$147,210 |
| <input checked="" type="checkbox"/> <u>Teachers' Retirement System Exclusion</u> | \$0 |
| <input checked="" type="checkbox"/> <u>Employees' Retirement System Exclusion</u> | \$0 |
| Total Exclusions | \$147,210 |

| | | |
|-----------------------------------------------------------------------------|----------------------------|--------------------|
| Your FYE 2019 Tax Levy Limit, Adjusted for Transfers plus Exclusions | 2.75% increase max. | \$8,576,256 |
|-----------------------------------------------------------------------------|----------------------------|--------------------|

| | | |
|--------------------------------------------------------------------------------------------------|-----------------------|-------------|
| <input checked="" type="checkbox"/> <u>Total Tax Cap Reserve Amount Used to Reduce 2019 Levy</u> | --- | |
| <input checked="" type="checkbox"/> <u>FYE 2019 Proposed Levy, Net of Reserve</u> | 1.97% increase | \$8,511,330 |

| | |
|------------------------------------------------------------|-----------------|
| Difference Between Tax Levy Limit and Proposed Levy | \$64,926 |
|------------------------------------------------------------|-----------------|

| | |
|-----------------------------------------------------------------------------------------|----|
| <input checked="" type="checkbox"/> <u>Do you plan to override the Tax Cap in 2019?</u> | No |
|-----------------------------------------------------------------------------------------|----|

South Lewis Central Schools 2018-19 Budget

March 6, 2018



CURRENT 2017-18 Budget

\$25,185,830

- Cost-Drivers:
 - Salaries:
 - Administrative/Supervisory/Confidential: TBD
 - SRP: 3.25%
 - SLTA: TBD
 - Healthcare: 2.0%
 - Pensions:
 - ERS: Steady @ approximately 15-16% of payroll
 - TRS: Increase from 9.8% to 10.63% of payroll
 - Building/Department Budgets: Increase of 2% (total = \$3,142,323)
 - BOCES and RIC Budgets: Increase of 3.5% (total = \$3,748,559)

- State Aid:
 - Foundation Aid: \$146,830 (1.4% increase)
 - Includes \$95,627 Community Schools Aid
 - Expense Based-Aids (Transportation, BOCES, etc...) – No Formula Change
 - Enrollment Based-Aid (Textbook/Software, Library, etc...) – No Formula Change



Local Tax Levy History and Recommendation

- Tax Levy History:
 - 2009-10: 1.79%
 - 2010-11: 3.4%
 - 2011-12: 2.98%
 - 2012-13: 1.97% (Allowable Limit was 3.46%)
 - 2013-14: 1.98% (Allowable Limit was 4.95%)
 - 2014-15: 1.98% (Allowable Limit was 5.96%)
 - 2015-16: 1.95% (Allowable Limit was 3.45%)
 - 2016-17: 0% (Allowable Limit was .12%)
 - 2017-18: 1.25% (Allowable Limit was 2.8%)

- 2018-19 Tax Levy Recommendation
 - 1.97% increase (Estimated Allowable Limit is 2.75%)



2018-19 Proposed Budget

\$25,559,993

-
- **What is in/not in this budget compared to this year?**
 - All current programs and opportunities for students
 - Building/Department Budgets as presented/requested
 - Minor Staffing/Program Changes
 - Elimination of Elementary Tenure Area Teacher (due to enrollment)
 - Addition of three paid Assistant Varsity Coaches
 - Boys and Girls Soccer and Volleyball



2018-19 Proposed Budget

\$25,559,993

-
- **What is in/not in this budget compared to this year?**
 - Purchase of three school buses and one school car
 - Mini-Renovation/Capital Outlay Project – 2018-19 will be Year 2
 - Up to \$100,000 district-funded up front monies with SED reimbursement the following year at our aid ratio (approximately 85%)
 - **Middle School Gym Renovation**
 - YEAR 1: Baskets, Score Clock, Wall Pads, Batting Cage, etc... - DONE
 - **YEAR 2: Bleachers (motorized)**

2018-19 Elementary (UPK-6) Enrollment

| | Glenfield | Port Leyden |
|---------------|------------------------------|------------------------------|
| UPK | Up to 18 (1 class) | Up to 18 (1 class) |
| K (Projected) | 38 (19, 19) | 39 (20, 19) |
| 1 | 34 (17, 17) | 44 (22, 22) |
| 2 | 41 (21, 20) | 35 (18, 17) |
| 3 | 36 (18, 18) | 39 (20, 19) |
| 4 | 37 (19, 18) | 38 (19, 19) |
| | <i>Total = 204/11 = 18.5</i> | <i>Total = 213/11 = 19.4</i> |
| | Middle School | |
| 5 | 92/4 = 23 | |
| 6 | 47/4 = 11.8 | |



2018-19 Proposed Budget

\$25,559,993

- Spending increase of approximately 1.15%
 - Current budget is \$25,185,830
 - Cost Drivers - Salaries, Health Insurance, and BOCES/RIC Services
 - Cost Savers – Elimination of an Elementary Tenure Area position (due to enrollment)

- 1.97% Tax Levy Increase Recommendation (Allowable Limit is 2.75%)

- Scheduled for Budget Adoption on March 20th



DISCUSSION

*Establishment of Capital Reserve Fund

*Increased State Aid ? :

-Consideration of the creation/return of a Home-School
Coordinator Position