



2017-2018 Budget Adoption

April 3, 2017

Board of Education Meeting



At a glance.....

- **Total: \$50,940,000**
- Budget Increase (over current year): \$2,574,591 or 5.32%
- Tax Levy Increase (over current year): \$727,775 or 2.83%

-
- 2017-18 Tax Levy Limit or “Cap”: 2.83%

Because Mohonasen is proposing to raise the taxy within the calculated limit, a simple majority (50 percent + 1) is required for budget approval.





Staffing Increases for 2017-18

Instructional

- 2 Net FTE K-6
- 2 FTE Special Education
- 3 FTE Teacher Assistants
- 1 FTE Technology Teacher
- 1 FTE AIS Math*
- .5 FTE Speech*
- 1 FTE Librarian*
- 1 FTE Music*

* Contingent upon enrollment, program review and final state budget

Non-Instructional

- 1 FTE Cleaner
- 1 FTE Health Office Assistant





Projected Average Class Size for 2017-18

Grade Level	Current Enrollment (16-17)	# of Sections (16-17)	Average Class Size (16-17)	Projected Enrollment (17-18)	# of Sections (17-18)	Average Class Size (17-18)
K	221	11	20.1	240	11	21.8
1	219	10	21.9	225	11	20.5
2	185	9	20.6	220	10	22.0
3	207	9	23.0	185	8	23.1
4	229	10	22.9	210	9	23.3
5	194	9	21.6	230	10	23.0
6	203	8	25.4	205	9	22.8

Class sizes in grades 7-12 will vary depending on class/subject area.





2017-18 Projected Expenditures

	2016-17 Budget	2017-18 Projected Budget as of 4/3/17	\$ Change
Instruction	\$26,327,170	\$27,402,549	\$1,075,379
Employee Benefits	\$11,294,000	\$11,495,000	\$201,000
Operations & Maintenance	\$2,692,394	\$2,703,845	\$11,451
Transportation	\$2,357,490	\$2,285,496	(\$71,994)
District Support	\$1,929,752	\$1,971,902	\$42,150
Debt Service	\$3,764,603	\$5,081,208	\$1,316,605
Total	\$48,365,409	\$50,940,000	\$2,574,591





2017-18 Projected Revenues

	2016-17 Budget	2017-18 Projected Budget (as of 4/3/17)	\$ Change
State Aid	\$19,889,459	\$20,829,821	\$940,362
Property Tax Levy	\$25,744,700	\$26,472,475	\$727,775
Fund Balance Appropriation	\$1,075,000	\$1,150,000	\$75,000
Reserve Appropriation	\$600,000	\$850,000	\$250,000
BOCES Rental	\$436,500	\$436,500	\$0
Interfund Transfer	\$200,000	\$700,000	\$500,000
Other Revenue <i>(Interest, Fees, Cont. Ed., Admissions, Bldg. Use)</i>	\$419,750	\$501,204	\$81,454
Total	\$48,365,409	\$50,940,000	\$2,574,591



PROJECTED Mohonasen Tax Levy Limit Calculation

Prior year tax levy	\$25,744,700
Tax base growth factor (if any)*	X 1.0081
Payments in lieu of taxes (PILOTs) receivable during prior year	+ \$0
Taxes levied for exemptions during prior year (not ERS & TRS)	- \$752,278
Adjusted Prior Year Tax Levy	= \$25,200,954
Allowable levy growth factor (lesser of 2% or CPI)	X 1.0126
Payments in lieu of taxes (PILOTs) receivable in coming year	- 0
Available carryover (if any)	+ 0
Tax Levy Limit	= \$25,518,486
Coming School Year Exclusions	+ \$953,990
Maximum Allowable Tax Levy (requiring simple majority approval of more than 50% of voters)	= \$26,472,476
Maximum allowable tax levy increase (percentage)	2.83%

*provided by NYS Tax & Finance Dept.





Impact on Taxpayers

	Levy Limit Calculation 17-18 - estimated	Tax Based Growth Factor	“True Impact” - estimated
Percentage	2.83%	.81%	2.02%
*Dollar Impact			\$53.05

	Levy Limit Calculation 16-17 - actual	Tax Based Growth Factor	“True Impact” - actual
Percentage	2.21%	.60%	1.50%
*Dollar Impact			\$39.76

**Based on full value \$150,000 home*





Pupil Transportation

2017-18 PROPOSED Bus Purchase Requests

2 - Full size 66 passenger buses

1 – Full size 72 passenger bus

1 – Small bus equipped with wheel chair lift

Proposition Amount = \$420,000

Less State Share of Trans. Aid 68.4% = (\$287,280)

Est. Budget Impact – District Share over 5 years = \$132,720

(approx. \$26,544 per year)

- ✓ **No impact to 2017-18 budget - Debt/bond payments and state aid payments begin school year following a bus purchase, in this case 2018-19. Would increase current bus payment by approximately \$10,000.**





Board of Education Vacancies

- Two (2) “at large” seats
- Three-year terms
- At least 30 signatures required on petition
- Petitions are currently available in District Office
- Petitions are due back to the District by Monday, April 17 at 5 p.m.





Contingent Budget Rules

What happens if the budget is rejected by voters?

If the proposed budget is not approved by the voters, the district may resubmit the original budget or submit a revised budget to the voters on the third Tuesday in June **OR** adopt a contingency budget that **levies a tax no greater than that of the prior year (0% increase in the tax levy).**

If the resubmitted/revised budget proposal is **NOT** approved by the required margin, the Board **MUST** adopt a budget that **levies a tax no greater than that of the prior year (0% increase in the tax levy) AND** the budget would be subject to contingent budget requirements. Under a Contingency Budget, some items would need to be cut from the budget to meet the law with respect to definition of contingency appropriations. Cuts would be to student supplies, community use of buildings and grounds, certain equipment purchases and salary increases.





Questions and Discussion





Next Steps

- **May 8, 2017: Budget Hearing & Meet the Candidates Night**
6 p.m./HS LGI
 - **May 16, 2017: Annual Budget Vote & BOE Election**
7 a.m.-9 p.m./HS Gym
-
- ***Voter Eligibility*** – You are eligible to vote if you are a US Citizen, 18 years old and a resident of the district for at least 30 days prior to the vote
 - ***Absentee Ballots*** – Available to residents who are unable to vote in person because they will be out of town on May 16th, or because of illness or disability. Ballots are available in the District Office.

