

Horseheads Central School District



2023-24 Budget

April 19, 2023

Projected State Aid for 2023-24

	2022-23 Budget	2023-24 Budget	\$ Change
Foundation Aid	\$23,430,164	\$25,883,644	\$2,453,480
Transportation	\$3,976,203	\$4,198,118	\$221,915
Building Aid	\$7,963,599	\$7,446,727	- \$516,872
BOCES	\$4,754,018	\$5,066,100	\$312,082
Other Aid Items*	\$1,179,567	\$1,196,738	\$17,171
Total	\$41,303,551	\$43,791,327	\$2,487,776

* Other aid items include excess cost aid, instructional materials aid.



Tax Levy Limit

- **Implemented in 2011**
- **Limits property tax levy growth to 2% or rate of inflation, whichever is less (requires 50% + 1 approval)**
- **Allowable rate of inflation is 2%**
- **Current tax base growth factor is 1.0047, down from last year's 1.0095**
- **District may exceed the maximum allowable tax levy limit by a super majority vote (requires 60% approval)**



Tax Cap Calculation

	2022-23	2023-24
Taxes levied in prior year	\$40,576,771	\$41,781,717
x Tax base growth factor	<u>x 1.0095</u>	<u>x 1.0047</u>
= Adjusted prior year levy amount	\$40,962,250	\$41,978,092
+ PILOTs from prior year	+ \$520,178	+ \$530,360
- Capital exclusion from prior year	<u>- \$0</u>	<u>- \$0</u>
= Adjusted prior year levy	\$41,482,428	\$42,508,451
x Allowable levy growth factor	<u>x 1.02</u>	<u>x 1.02</u>
= Adjusted levy	\$42,312,077	\$43,508,620
- Anticipated budget year PILOTs	- \$530,360	- \$596,285
+ Allowable carry-over	--	--
= Tax levy limit, before exclusions	\$41,781,717	\$42,762,335

continued...

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Tax Cap Calculation, continued

	2022-23	2023-24
Tax levy limit, before exclusions	\$41,781,717	\$42,762,335
+ Capital exclusions current budget year	0	+ \$965,589
ERS exclusion amount	0	0
TRS exclusion amount	<u>0</u>	<u>0</u>
Maximum allowable tax levy limit	\$41,781,717	\$43,727,925

Allowable property tax levy change from prior year, based on tax cap calculation	\$1,946,207
	4.66%



Tax Cap Calculation, continued

	2022-23	2023-24*
Proposed property tax levy percent change	\$1,204,946	\$1,946,207
	2.97%	4.66%
Estimated full value tax rate change*		\$16.48
		2.73%

***2023-24 tax rate is a conservative estimate using preliminary assessment data. Final assessment data to be released in August.**

Estimated tax rate increase of \$44.00 on a home assessed at \$100,000 full value

- does not include STAR
- dependent upon municipality's equalization rate if less than 100%



Tax Levy and Tax Rate

Year	Total Budget	Budget Increase/Decrease	Tax Levy	Tax Levy Increase/Decrease	Tax Rate Per \$1,000	Tax Rate Increase/Decrease	Trend: Levy to Rate
2006-07	\$60,396,170	4.81%	\$28,691,593	6.75%	19.402195	0.05%	↓
2007-08	\$63,345,680	4.88%	\$29,238,518	1.91%	18.725942	-3.49%	↓
2008-09	\$66,480,093	4.95%	\$29,794,417	1.90%	17.902553	-4.40%	↓
2009-10	\$68,442,931	2.95%	\$30,305,445	1.72%	17.762934	-0.78%	↓
2010-11	\$68,673,809	0.34%	\$30,911,554	2.00%	17.635142	-0.72%	↓
2011-12	\$69,329,181	0.95%	\$32,441,675	4.95%	18.095809	2.61%	↓
2012-13	\$69,511,671	0.26%	\$33,548,942	3.41%	18.260097	0.91%	↓
2013-14	\$71,640,654	3.06%	\$34,522,231	2.90%	17.993985	-1.46%	↓
2014-15	\$72,284,877	0.90%	\$35,114,955	1.72%	17.835483	-0.88%	↓
2015-16	\$73,641,191	1.88%	\$35,323,835	0.59%	18.041530	1.16%	↑
2016-17	\$73,737,117	0.13%	\$35,307,604	-0.05%	17.779591	-1.45%	↓
2017-18	\$74,993,599	1.70%	\$36,082,023	2.19%	17.539616	-1.35%	↓
2018-19	\$77,016,203	2.70%	\$37,374,963	3.58%	17.979018	2.51%	↓
2019-20	\$79,905,919	3.75%	\$38,858,749	3.97%	18.039447	0.34%	↓
2020-21	\$82,129,851	2.78%	\$40,792,807	1.31%	17.999398	-0.22%	↓
2021-22	\$85,642,743	4.28%	\$40,576,771	-0.53%	17.318291	-3.78%	↓
2022-23	\$88,470,543	3.30%	\$41,781,717	2.97%	16.037932	-7.39%	↓

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Summary of Budgeted Revenues

	Budgeted 2022-23	Budgeted 2023-24	\$ Change
Tax Items	\$42,376,077	\$44,388,209	\$2,012,132
State Aid	\$41,303,551	\$43,791,327	\$2,487,776
Other Revenue*	\$2,560,715	\$3,054,986	\$494,271
Appropriated Reserves	\$600,200	\$950,200	\$350,000
Debt Service Fund	\$630,000	\$700,000	\$70,000
Fund Balance	\$1,000,000	\$1,000,000	\$0
Total Revenues	\$88,470,543	\$93,884,722	\$5,414,179



Summary of Budgeted Expenditures

	Budgeted 2022-23	Budgeted 2023-24	\$ Change	% Change
Salaries	\$38,899,283	\$40,480,433	\$1,581,150	4.06%
Benefits	\$22,367,904	\$22,811,815	\$443,911	1.98%
Debt Service	\$6,420,456	\$8,445,948	\$2,025,492	31.55%
BOCES Services	\$13,576,050	\$14,719,545	\$1,143,495	8.42%
Equipment/Supplies and Contractual	\$5,654,540	\$5,874,671	\$220,131	3.89%
Transfers/Capital Outlay	\$1,552,310	\$1,552,310	\$0	0%
Total Expenditures	\$88,470,543	\$93,884,722	\$5,414,179	6.12%

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Reserve Funds

Reserve Fund	Balance as of 6/30/22	Balance as of 3/31/23
<i>Restricted Fund Balance:</i>		
Unemployment Insurance	\$47,698	\$47,852
Retirement Contribution - ERS	\$3,141,837	\$2,712,613
Retirement Contribution - TRS	\$200,182	\$200,830
Tax Certiorari	\$938,138	\$941,176
Employee Benefits Accrued Liability	\$1,083,691	\$1,987,209
Capital Reserve	<u>\$2,985,950</u>	<u>\$2,993,106</u>
Total Restricted Fund Balance	\$8,397,496	\$7,982,786



This budget includes...

- **All current educational programs in academics, arts, and athletics (based on current needs and enrollment as of today)**
- **One school resource officer at each instructional building (six total)**
- **Two additional intervention support teachers (one funded with general funds and one funded with federal funds)**
- **Four additional teaching assistants at the primary level**
- **Additional instructional coach**
- **Additional floating bus monitor**
- **Director of instruction**
- **Business Office accountant for succession planning**
- **Continued sustainability planning for federally funded positions (social workers, reading teacher, intervention teacher, teaching assistants, Intermediate School counselor)**



Additions - Instructional 2016-17 to 2023-24

Two art positions

Two library media specialist

Department/grade level chairpeople

Four RTI teachers

Pre-K classroom

Special education teacher

ENL teacher

IS reading teacher

Four elementary social workers

Intermediate School counselor

Two instructional coaches (from BOCES)

Four teaching assistants

Secondary music program expansion

Additional speech therapist

Four teaching assistants

One instructional coach from BOCES

Grade 4 swim program

High School off campus physical education

Equipment - music/phys ed/technology

Field trips increase

Equipment - computer based testing

Technology replacement

Instruments lease

Secondary calculator replacement

Instructional equipment

Playground upgrades

Two math intervention support positions

Sustainability plan for federal positions



Additions - Extracurricular 2016-17 to 2023-24

K-12 intramurals
Additional modified teams
Marching Ensemble competition
Athletics uniforms
Increase extracurricular stipends (14 increases/ additions)
Additional Cross Country coach
Intermediate School Student Council advisor
Girls Wrestling and Flag Football
Athletic equipment



Additions – Operations/BOCES 2016-17 to 2023-24

Transportation truck
Cyber liability insurance
Bus monitors
Building Maintenance Mechanic
Six School Resource Officers
Floating bus monitor
Bus repeater system
Cleaners
Bus GPS
Snow removal system
Cleaning supplies
Nurse Practitioner
Bus Monitor

Increase BOCES tech support
Increase BOCES math curriculum mentor
High School Alternative Education slots
P-Tech student slots
Middle school alternative ed



Additions - Administration 2016-17 to 2023-24

Business Administrator from BOCES

Director of Technology from BOCES

Grants Supervisor from BOCES

Business Office services from BOCES

Business Office Accountant

Additional assistant principal

Technology Department clerical

Director of Instruction



Tax Rate

2016-17 to 2023-24 (est)

Year	Tax Rate	% Change
2015-16	18.04	1.16%
2016-17	17.78	-1.45%
2017-18	17.54	-1.35%
2018-19	17.98	2.51%
2019-20	18.04	0.34%
2020-21	18.00	-0.22%
2021-22	17.32	-3.78%
2022-23	16.04	-7.39%
2023-24 (est)	16.48	2.73%



2023-24 Budget Vote/ Board of Education Election

Proposition No. 1 – Adoption of the 2023-24 Budget

SHALL the proposed budget of the Horseheads Central School District for 2023-2024 in the amount of \$93,884,722 be approved in accordance with Section 2022 of the Education Law and that the balance of said budget after applying public monies thereto, be raised by a tax upon the taxable property of said district?

Proposition No. 2 – Purchase of Buses

SHALL the Board of Education of the Horseheads Central School District be authorized to: (1) acquire school buses at a maximum aggregate cost of \$1,600,000; (2) expend such sum for such purpose; (3) levy the necessary tax therefore, to be levied and collected in annual installments in such years and in such amounts as may be determined by the Board of Education taking into account state aid; and (4) in anticipation of the collection of such tax, issue bonds and notes of the District at one time or from time to time in the principal amount not to exceed \$1,600,000, and levy a tax to pay the interest on said obligations when due?



2023-24 Budget Vote/ Board of Education Election

Members of the Board of Education

Vote for up to **THREE (3)**, or write in the name(s) of someone else you would like on the School Board.

Candidates – in the order their names will appear on the ballot:

Azfar (Azi) Farooquee

Brian Lynch

Warren Conklin

Katrina Ungvarsky

Susan Ungvarsky

Erin Schiavone

Candidates' Forum – Tuesday, May 9, 6pm, High School Auditorium

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Questions/Discussion

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Upcoming

- **Thursday, May 4** **Public Hearing, 6pm, Multi-Media Center**
- **Tuesday, May 9** **Board of Education Candidates' Forum, 6pm,
Multi-Media Center**
- **Tuesday, May 16** **Budget Vote/Board of Education Election,
High School South Gym, 7am-9pm**

