

Horseheads Central School District



Preliminary Budget Overview February 17, 2022

Governor's Aid Proposal for 2022-23

- **\$2.07 billion in total school aid, including \$1.6 billion increase in foundation aid**
- **Schools will receive the larger of:**
 - **Half of foundation aid still due (364 districts)**
 - **3% increase (309 districts)**
- **Fully funds expense driven aids**



Projected State Aid for 2022-23

	2021-22 Budget	2022-23 Gov's Proposal	\$ Change
Foundation Aid	\$22,655,655	\$23,401,264	\$745,609
Transportation	\$3,582,904	\$3,601,347	\$18,443
Building Aid	\$7,018,277	\$7,963,599	\$945,322
BOCES	\$5,123,089	\$4,569,735	- \$553,354
Other Aid Items*	\$1,047,870	\$1,176,224	\$128,354
Pandemic Adjustment	--		
Total	\$34,099,325	\$40,712,169	\$1,284,374

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

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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 1.0095, up from last year's 1.0053**
- **District may exceed the maximum allowable tax levy limit by a super majority vote (requires 60% approval)**



Tax Cap Calculation

	2021-22	2022-23
Taxes levied in prior year	\$40,792,807	\$40,576,771
x Tax base growth factor	<u>x 1.0053</u>	<u>x 1.0095</u>
= Adjusted prior year levy amount	\$41,009,009	\$40,962,250
+ PILOTs from prior year	+ \$1,012,144	+ \$520,178
- Capital excusion from prior year	<u>- \$1,423,554</u>	<u>- \$0</u>
= Adjusted prior year levy	\$40,597,599	\$41,482,429
x Allowable levy growth factor	<u>x 1.0123</u>	<u>x 1.02</u>
= Adjusted levy	\$41,096,949	\$42,312,077
- Anticipated budget year PILOTs	- \$520,178	- \$530,360
+ Allowable carry-over	--	--
= Tax levy limit, before exclusions	\$40,576,771	\$41,781,717

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Tax Cap Calculation, continued

	2021-22	2022-23
Tax levy limit, before exclusions	\$40,576,771	\$41,781,717
+ Capital exclusions current budget year	+ \$0	+ \$0
ERS exclusion amount	0	0
TRS exclusion amount	<u>0</u>	<u>0</u>
Maximum allowable tax levy limit	\$40,576,771	\$41,781,717

Allowable property tax levy change from prior year, based on tax cap calculation,	\$1,204,946
	2.97%



Summary of Budgeted Revenues

	Budgeted 2021-22	Budgeted 2022-23	\$ Change
Tax Items	\$41,160,949	\$41,171,131	\$10,182
State Aid	\$39,427,795	\$40,712,169	\$1,284,374
Other Revenue*	\$2,550,880	\$2,532,880	- \$18,000
Appropriated Reserves			
Debt Service Fund			
Fund Balance			
Total Revenue	\$83,139,624	\$84,416,180	\$1,276,556

* Includes items such as interest, admissions, rental income, donations and gifts, and stop-loss insurance payments



Summary of Budgeted Expenditures

	Budgeted 2021-22	Budgeted 2022-23	\$ Change	% Change
Salaries	\$37,772,462	\$40,309,611	\$2,531,647	6.70%
Benefits	\$22,230,903	\$23,270,141	\$1,039,238	4.67%
Debt Service	\$5,379,200	\$6,420,456	\$1,041,256	19.36%
BOCES Services	\$12,923,842	\$13,486,842	\$563,000	4.36%
Equipment/Supplies and Contractual	\$5,651,336	\$5,733,302	\$81,966	1.45%
Transfers/Capital Outlay	\$1,685,000	\$1,702,310	\$17,310	1.03%
Total Expenditures	\$85,642,743	\$90,922,662	\$5,279,919	6.16%

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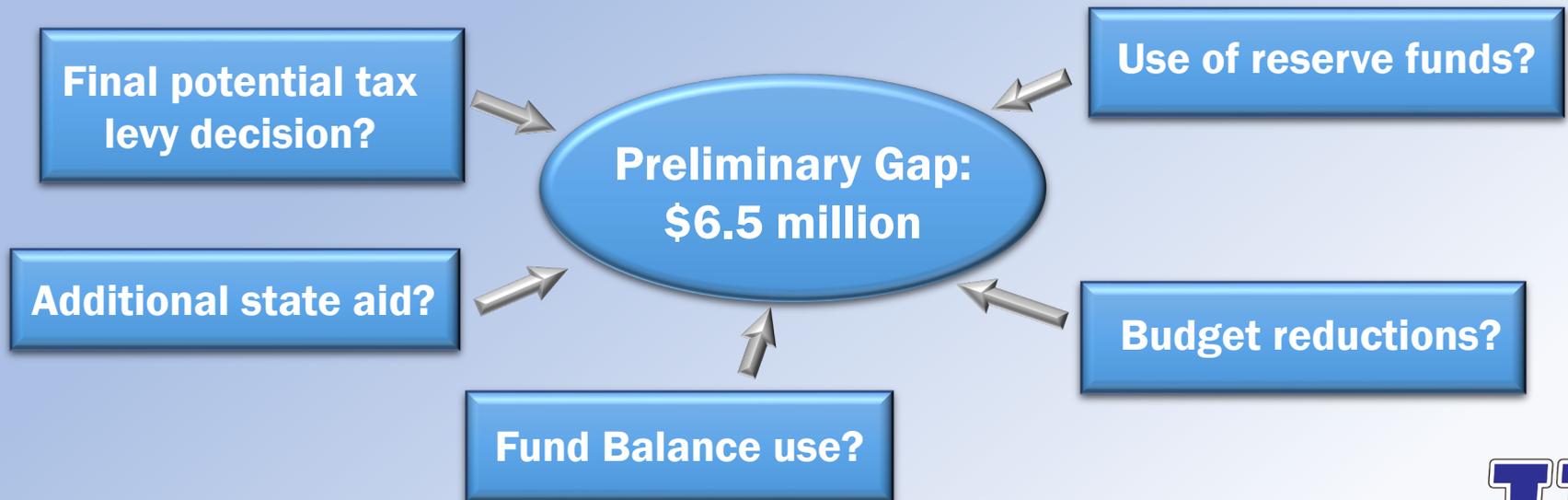


Preliminary Gap

Expenditures	\$90,922,662
Revenue	\$84,416,180
Gap	- \$6,506,482

Gap amount does not include the use of reserve funds, fund balance, or potential tax levy increase.

Gap-Closing Options:



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Transportation Department Overview

	Budgeted 2021-22	Budgeted 2022-23
Salaries	\$2,674,387	\$3,237,564
Equipment	\$126,000	\$126,000
Fuel	\$321,425	\$421,425
Fuel Reimbursement	- \$80,000	- \$80,000
Parts/Supplies	\$340,700	\$340,200
Other Operating Costs	\$195,991	\$196,491
Total	\$3,578,503	\$4,241,680

**Increase of
18.53%**

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Transportation Department Snow Scraper



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Transportation

Salary/Position Information

Position	FTE	Budgeted 2021-22	Budgeted 2022-23
Drivers/Drivers in Training/ Floating Attendant/ Monitors	82.0	\$1,711,459	\$2,054,527
Mechanics	6.0	\$283,750	\$348,550
Supervisors/Clerical	3.0	\$190,345	\$204,315
Dispatchers/Safety Examiner/Student Behavior Monitor	4.0	\$163,545	\$157,237
Substitutes/Extra Pay/ Field Trips		\$325,288	\$472,935
Total		\$2,674,387	\$3,237,564

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2022-23

Bus Replacement Proposition

Seeking 7 full-size school buses and 1 four-wheel drive transportation vehicle (to replace 1 mini-van) at a cost not to exceed \$1,400,000



Bus Purchase History

School Year	# of Buses	Average Cost per Bus
2012-13	6	\$110,926
2013-14	6	\$114,571
2014-15	6	\$116,663
2015-16	7	\$124,846
2016-17	8	\$131,816
2017-18	7	\$132,558
2018-19	8	\$141,761
2019-20*	10	\$129,080
2020-21	8	\$150,609
2021-22^	7	\$150,659

* In 2019-20, two of the buses were small buses at a lesser cost.

^ In 2021-22, one bus was a small bus.

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Human Resources Overview

	FTE	Budgeted 2021-22	Budgeted 2022-23
Salaries (Director/Clerical/ Benefits Specialists)	5.0	\$351,078	\$354,774
Equipment and Supplies		\$2,250	\$2,250
Contractual		\$68,587	\$68,587
Professional Fees/Contract Items		\$18,000	\$18,000
Conference		\$10,140	\$10,140
BOCES		\$178,394	\$218,487
Total		\$628,449	\$672,238

**Increase of
6.97%**

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Future budget meetings

All meetings will be recorded.

- **Thursday, March 3** **Budget Workshop, 6pm**
Student Services and Athletics
- **Thursday, March 17** **Board of Education Regular Meeting, 6pm**
Technology and Facilities
- **Thursday, March 31** **Board of Education Regular Meeting, 6pm**
Instructional and Benefits
- **Monday, April 18** **Budget Workshop, 6pm (if needed)**
- **Wednesday, April 20** **Board of Education Meeting, 6pm**



Horseheads Central School District



Questions