

Horseheads Central School District



Preliminary Budget Overview March 17, 2022

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	\$3,976,203	\$393,299
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	\$39,427,795	\$41,087,025	\$1,659,230

* 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	\$41,482,428
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	\$41,087,025	\$1,659,230
Other Revenue*	\$2,550,880	\$2,532,880	- \$18,000
Appropriated Reserves			
Debt Service Fund			
Fund Balance			
Total Revenue	\$83,139,624	\$84,791,036	\$1,651,412

* 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	\$2,537,149	6.72%
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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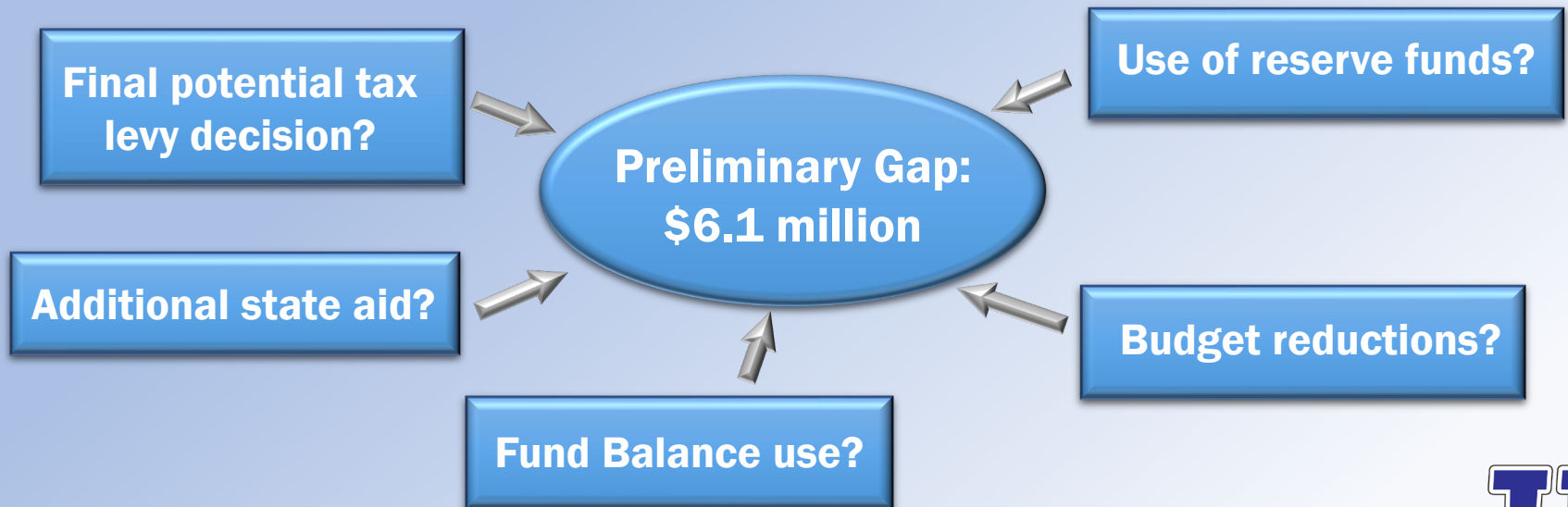


Preliminary Gap

Expenditures	\$90,922,662
Revenue	\$84,791,036
Gap	- \$6,131,262

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

Gap-Closing Options:



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Technology Department Overview

	Budgeted 2021-22	Budgeted 2022-23
Equipment	\$363,570	\$363,570
Supplies	\$33,753	\$33,753
Technology/Contractual Services	\$22,507	\$22,507
Summer Help	\$6,888	\$7,155
BOCES*	\$2,527,051	\$2,317,833
Total	\$2,953,769	\$2,744,818

Decrease of
- 7.07%

*Amounts before BOCES aid. BOCES aid ratio in 2022-23 is 71.8%.

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Technology BOCES Information

BOCES Service	Budgeted 2022-23*
Managed IT Service	\$665,555
Student Management System	\$147,119
Financial Management System	\$94,835
Digital Phone System (VOIP)	\$34,570
Instructional Equipment/Software	\$341,779
District Specific Services	\$593,444
Total	\$1,877,302

*Amounts before BOCES aid. BOCES aid ratio in 2022-23 is 71.8%.

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Facilities Services Overview

	Budgeted 2021-22	Budgeted 2022-23
Salaries	\$2,458,870	\$2,603,129
Equipment/Vehicles	\$303,553	\$324,353
Utilities	\$580,000	\$580,000
Contracted Services	\$450,703	\$444,903
Custodial/Maintenance Supplies	\$304,250	\$289,250
BOCES	\$7,503	\$7,728
Total	\$4,104,879	\$4,249,363

Increase of
3.52%

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Facilities Services

Salary/Position Information

Position	FTE	Budgeted 2021-22	Budgeted 2022-23
Facilities Director/ Supervisors/Clerical	7	\$470,341	\$492,218
Custodians	43	\$1,273,186	\$1,325,079
Maintenance	12	\$360,731	\$427,540
Overtime/Substitutes/ Summer Help		\$326,172	\$329,852
Stipends		\$28,440	\$28,440
Total		\$2,458,870	\$2,603,129

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Questions

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Future meetings

Meeting locations TBA; all will be recorded

- **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**

