

Horseheads Central School District



Preliminary Budget Overview March 2, 2023

Projected State Aid for 2023-24

	2022-23 Budget	2023-24 Gov's Proposal	\$ Change
Foundation Aid	\$23,430,164	\$25,619,304	\$2,189,140
Transportation	\$3,976,203	\$4,198,118	\$221,915
Building Aid	\$7,963,599	DASNY \$7,709,463	- \$254,136
		BAN \$7,446,727	- \$516,872
BOCES	\$4,754,018	\$5,066,100	\$312,082
Other Aid Items*	\$1,179,567	\$1,181,738	\$2,171
Total	\$41,303,551	DASNY \$43,774,723	\$2,471,172
		BAN \$43,511,987	\$2,208,436

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

Note: The blue and purple sections indicate a decision to be made by the board.

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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 1.0047, 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	\$43,358,620
- Anticipated budget year PILOTs	- \$530,360	- \$596,385
+ Allowable carry-over	--	--
= Tax levy limit, before exclusions	\$41,781,717	\$42,762,235

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Tax Cap Calculation, continued

	2022-23	2023-24 DASNY Option	2023-24 BAN Option
Tax levy limit, before exclusions	\$41,781,717	\$42,762,235	\$42,762,235
+ Capital exclusions current budget year	0	\$3,050,366	\$1,927,788
ERS exclusion amount	0	0	0
TRS exclusion amount	<u>0</u>	<u>0</u>	<u>0</u>
Maximum allowable tax levy limit	\$41,781,717	\$45,812,601	\$44,690,023
Allowable property tax levy change from prior year, based on tax cap calculation		\$4,030,844	\$2,908,306
		9.65%	6.96%

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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%	↓



Summary of Budgeted Revenues

	Budgeted 2022-23	Budgeted 2023-24	\$ Change
Tax Items	\$42,376,077	\$42,437,520	\$61,443
State Aid	\$41,303,551	DASNY \$43,774,723	\$2,471,172
		BAN \$43,511,987	\$2,208,436
Other Revenue*	\$2,560,715	\$2,810,715	\$250,000
Appropriated Reserves			
Debt Service Fund			
Fund Balance			
Total Revenues	\$86,240,343	DASNY \$89,022,958	\$2,782,615
		BAN \$88,760,222	\$2,519,879

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

Note: The blue and purple sections indicate a decision to be made by the board.

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Summary of Budgeted Expenditures

	Budgeted 2022-23	Budgeted 2023-24	\$ Change	% Change
Salaries	\$38,899,283	\$41,771,358	\$2,872,075	7.38%
Benefits	\$22,367,904	\$23,244,527	\$876,623	3.91%
Debt Service	\$6,420,456	DASNY \$9,845,612	\$3,425,156	53.35%
		BAN \$8,460,298	\$2,039,842	31.77%
BOCES Services	\$13,576,050	\$15,222,826	\$1,646,776	12.13%
Equipment/Supplies and Contractual	\$5,654,540	\$6,288,371	\$633,831	11.21%
Transfers/Capital Outlay	\$1,552,310	\$1,802,310	\$250,000	16.11%
Total Expenditures	\$88,470,543	DASNY \$98,175,004	\$9,704,461	10.97%
		BAN \$96,789,690	\$8,319,147	9.40%

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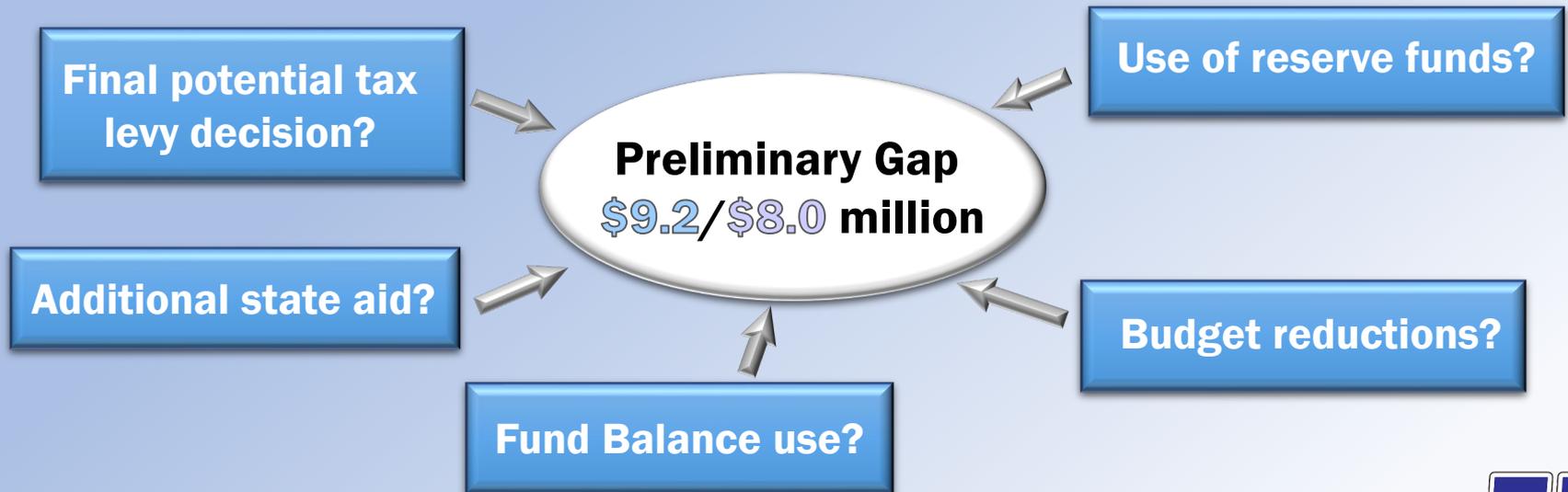


Preliminary Gap

	DASNY	BAN
Expenditures	\$98,175,004	\$96,789,690
Revenue	\$89,022,958	\$88,760,222
Gap	- \$9,152,046	- \$8,029,468

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

Gap-Closing Options:



Note: The blue and purple sections indicate a decision to be made by the board.

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Student Services/Special Education Department Overview

	Budgeted 2022-23	Budgeted 2023-24
Salaries	\$7,102,748	\$7,410,314
Equipment	\$32,500	\$32,500
Contractual/Conference	\$138,800	\$145,028
Supplies	\$50,745	\$50,745
Tuition	\$113,000	\$169,860
BOCES	\$4,366,382	\$5,510,864
Total	\$11,804,175	\$13,319,311

Increase of
12.84%



Student Services/Special Education Salary/Position Information

Position	FTE	Budgeted 2022-23	Budgeted 2023-24
Administrators/Clerical	6.40	\$430,675	\$462,565
Teachers	39	\$2,618,816	\$2,546,449
Teaching Assistants/ Teacher Aides	66.50	\$1,333,975	\$1,456,739
Occupational/Physical Therapists	5	\$378,099	\$345,802
School Psychologists	8	\$599,114	\$628,922
School Health Services	21	\$712,580	\$861,626
Speech Therapists	7	\$285,954	\$302,382
Social Workers/Assts	16	\$738,637	\$805,829
Total		\$7,097,850	\$7,410,314

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Athletics Overview

	Budgeted 2022-23	Budgeted 2023-24
Salaries	\$619,624	\$647,214
Contractual	\$78,527	\$70,527
Officials	\$45,299	\$45,299
Supplies	\$23,549	\$27,349
Equipment	\$26,200	\$45,400
BOCES	\$6,202	\$6,388
Total	\$779, 401	\$842,177

Increase of
8.05%



Athletics Salary/Position Information

Position	FTE/ Positions	Budgeted 2022-23	Budgeted 2023-24
Director/Clerical	2	\$146,184	\$153,721
Coaches	84	\$370,847	\$365,471
Pool Supervisor/ Lifeguards	31	\$27,750	\$41,000
Timers/Scorers/ Supervisors	56	\$39,321	\$47,321
Stipends		\$35,522	\$39,701
Total		\$619,624	\$647,214



Budget Consideration Athletics

- **Equipment** **\$15,000**



Future budget meetings

All meetings will be recorded.

- **Thursday, March 16** **Board of Education Regular Meeting, 6pm**
Technology and Facilities
- **Thursday, March 30** **Board of Education Budget Workshop, 6pm**
Instructional and District Admin
- **Thursday, April 13** **Board of Education Budget Workshop, 6pm**
(if needed)
- **Wednesday, April 19** **Board of Education Meeting, 6pm**
Budget Adoption and BOCES Admin Budget



Horseheads Central School District



Questions