

# ***Horseheads Central School District***



## **Preliminary Budget Overview March 3, 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	\$3,601,347	\$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	--		
<b>Total</b>	<b>\$39,427,795</b>	<b>\$40,712,169</b>	<b>\$1,284,374</b>

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

*Explore*

*Empower*

*Excel*



# 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

continued...

*Explore*

*Empower*

*Excel*



# 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			
<b>Total Revenue</b>	<b>\$83,139,624</b>	<b>\$84,416,180</b>	<b>\$1,276,556</b>

\* 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
<b>Salaries</b>	<b>\$37,772,462</b>	<b>\$40,309,611</b>	<b>\$2,537,149</b>	<b>6.72%</b>
<b>Benefits</b>	<b>\$22,230,903</b>	<b>\$23,270,141</b>	<b>\$1,039,238</b>	<b>4.67%</b>
<b>Debt Service</b>	<b>\$5,379,200</b>	<b>\$6,420,456</b>	<b>\$1,041,256</b>	<b>19.36%</b>
<b>BOCES Services</b>	<b>\$12,923,842</b>	<b>\$13,486,842</b>	<b>\$563,000</b>	<b>4.36%</b>
<b>Equipment/Supplies and Contractual</b>	<b>\$5,651,336</b>	<b>\$5,733,302</b>	<b>\$81,966</b>	<b>1.45%</b>
<b>Transfers/Capital Outlay</b>	<b>\$1,685,000</b>	<b>\$1,702,310</b>	<b>\$17,310</b>	<b>1.03%</b>
<b>Total Expenditures</b>	<b>\$85,642,743</b>	<b>\$90,922,662</b>	<b>\$5,279,919</b>	<b>6.16%</b>

*Explore*

*Empower*

*Excel*

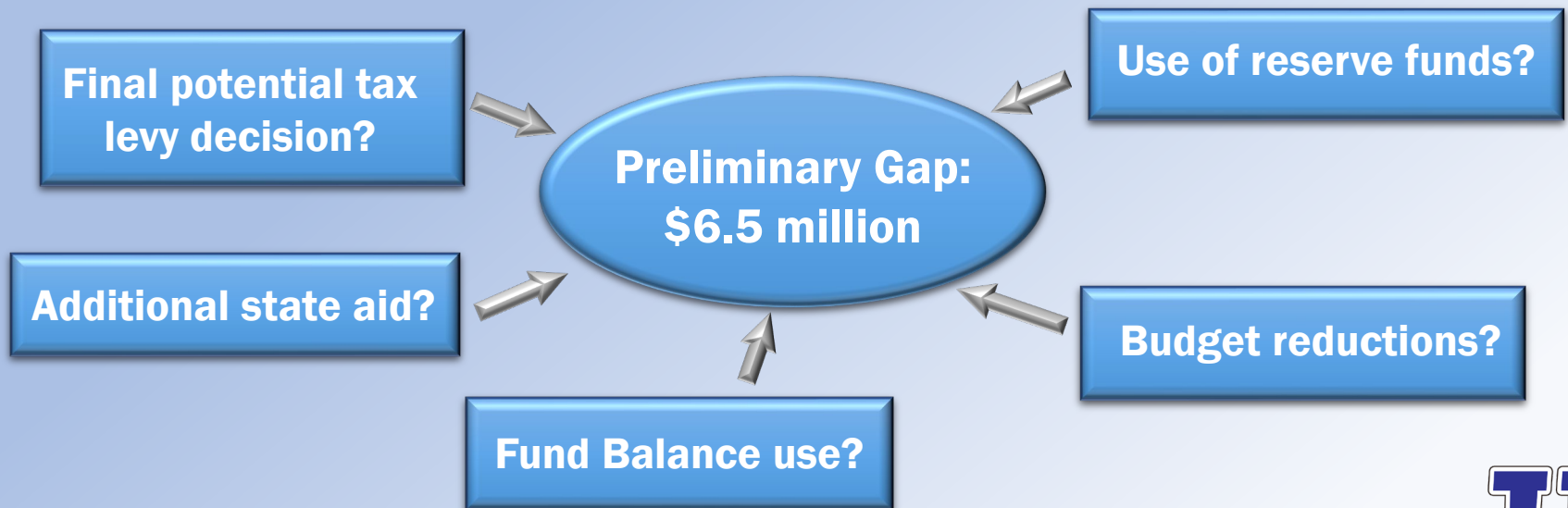


# Preliminary Gap

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:



*Explore*

*Empower*

*Excel*





# Department Budget Recap

Department	Budgeted 2021-22	Budgeted 2022-23	\$ Change	% Change
Transportation	\$3,578,503	\$4,241,680	\$663,177	18.53%
Human Resources	\$628,449	\$672,238	\$43,789	6.97%

*Explore*


*Empower*

*Excel*



# Student Services/Special Education Department Overview

	Budgeted 2021-22	Budgeted 2022-23
Salaries	\$6,589,742	\$7,330,663
Equipment	\$32,500	\$32,500
Contractual/Conference	\$108,800	\$138,800
Supplies	\$50,620	\$50,745
Tuition	\$116,000	\$116,000
BOCES	\$4,711,712	\$4,607,929
Total	\$11,609,374	\$12,276,637

  
Increase of  
5.75%

*Explore*

*Empower*

*Excel*



# Student Services/Special Education

## Salary/Position Information

Position	FTE	Budgeted 2021-22	Budgeted 2022-23
Administrators/Clerical	6.40	\$442,547	\$451,124
Teachers	39	\$2,586,612	\$2,728,920
Teaching Assistants	63.50	\$1,325,264	\$1,366,627
Occupational/Physical Therapists	5	\$354,008	\$378,099
School Psychologists	8	\$577,470	\$598,638
School Health Services	21	\$442,160	\$748,584
Speech Therapists	7	\$258,475	\$315,136
Social Workers/Assts	16.65	\$587,494	\$738,637
Stipends		\$15,712	\$4,898
<b>Total</b>		<b>\$6,589,742</b>	<b>\$7,330,663</b>

*Explore*

*Empower*

*Excel*



# Athletics Overview

	Budgeted 2021-22	Budgeted 2022-23
<b>Salaries</b>	<b>\$600,376</b>	<b>\$619,631</b>
<b>Contractual</b>	<b>\$59,427</b>	<b>\$58,527</b>
<b>Officials</b>	<b>\$45,299</b>	<b>\$45,299</b>
<b>Supplies</b>	<b>\$22,749</b>	<b>\$23,549</b>
<b>Equipment</b>	<b>\$26,100</b>	<b>\$26,200</b>
<b>BOCES</b>	<b>\$6,436</b>	<b>\$6,642</b>
<b>Total</b>	<b>\$760,387</b>	<b>\$779,848</b>

**Increase of  
2.56%**



# Athletics Salary/Position Information

Position	FTE/ Positions	Budgeted 2021-22	Budgeted 2022-23
Director/Clerical	2	\$148,095	\$146,191
Coaches	79	\$362,289	\$370,847
Pool Supervisor/ Lifeguards	28	\$27,750	\$27,750
Time Scorers	56	\$34,442	\$39,321
Stipends		\$27,800	\$35,522
<b>Total</b>		<b>\$600,376</b>	<b>\$619,631</b>



# Future budget meetings

*Meetings will be recorded.*

- **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**

