

Horseheads Central School District



**2023-24 Budget
Public Hearing
May 4, 2023**

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.

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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	\$43,508,620
- 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	\$43,727,924

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

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

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Reserves/Fund Balance Use

Reserve	2022-23	2023-24
Retirement Contribution Reserve (ERS)	\$438,000	\$538,000
Employee Benefits Accrued Liability Reserve	\$150,000	\$200,000
Teachers Retirement Contribution Reserve (TRS)	\$0	\$200,000
Unemployment Reserve	\$12,200	\$12,200
Debt Service Fund	\$630,000	\$700,000
Fund Balance	\$1,000,000	\$1,000,000
Total	\$2,230,200	\$2,650,000



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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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)**



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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Upcoming

- **Tuesday, May 9** **Board of Education Candidates' Forum, 6pm,
High School Auditorium**
- **Tuesday, May 16** **Budget Vote/Board of Education Election,
High School South Gym, 7am-9pm**
- **Tuesday, May 16** **District-Wide Image Vote
Students voting in school during the morning
Adult residents and alumni, Multi-Media Center,
7am-9pm**

**See more information on the district website
Friday morning**



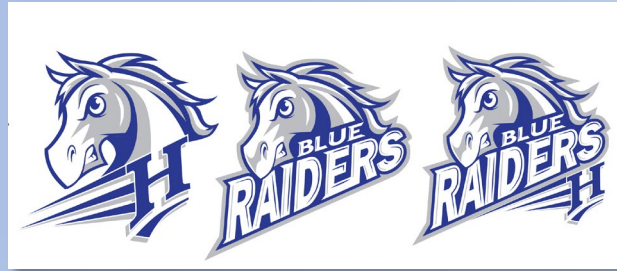
District-Wide Image Vote



“As a graduate of HHDS (2000), I’d love to see the traditional imagery and mascot utilized in whatever design chosen for the future. This can be in multiple color combinations and to show versatility and consideration for applications on uniforms and spirit wear. The design will translate well to screen print, embroidery, digital prints etc.”



District-Wide Image Vote



“The idea behind this submission is that we choose a clear and marketable design to represent the Horseheads Blue Raiders. This design is sleek and fierce without being aggressive. It can represent both boy’s and girl’s athletics without an exclusive focus on gender it could be easily used at all of our sports and age groups. The image does not create a negative connotation associated with a ‘Raider.’ I think it’s important that these socially conscious times to design an image that would represent our district and athletics that show awareness to the issues in today’s society. Building on a strong foundation of our town, I choose to use an image of a horse that represents our ‘blue raider.’ A raider would have likely ridden a horse and it ties into our community. I also chose to go with the traditional blue and white colors using gray as an accent, the logo can easily be adapted to more simplified version and be used in one color print or two color design. It is also very striking design which would help drive sales and positive marketing for school.”

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District-Wide Image Vote



“I believe my artistic submission should be considered the best representation of the Horseheads ‘Blue Raider’ logo because my work is developed with pride, all of it, and a story. A true ‘American dream’ story based on opportunities. Like 1779, the village took a chance and dedicated itself to servicing American Military Horses. Or in 1833, when the village used the Chemung Canal for an opportunity to innovate until costly maintenance and repairs halted the canal business. Then, utilizing the railroads for growth and development. The village always stayed resilient through challenging times, and that is what you receive with my work.”

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Horseheads Image Vote

1. Thank you for voting on our district image. Please select the image that you think best represents the Horseheads Blue Raiders.

