

***Horseheads Central School District***



**Preliminary  
Budget Overview**

**February 27, 2020**

# Projected State Aid for 2020-21

	2019-20 Budget	2020-21 Governor's Proposal	\$ Change
<b>Foundation Aid</b>	<b>\$21,964,537</b>	<b>\$22,160,907*</b>	<b>\$196,370</b>
<b>Transportation</b>	<b>\$2,758,033</b>	<b>\$2,874,241</b>	<b>\$116,208</b>
<b>Building Aid</b>	<b>\$3,520,242</b>	<b>\$3,060,959</b>	<b>-\$459,283</b>
<b>BOCES</b>	<b>\$4,814,285</b>	<b>\$4,957,996</b>	<b>\$143,711</b>
<b>Other Aid Items**</b>	<b>\$1,365,860</b>	<b>\$1,128,170</b>	<b>-\$237,690</b>
<b>Total</b>	<b>\$34,422,957</b>	<b>\$34,182,273</b>	<b>-\$240,684</b>
<b>Total % increase</b>			<b>-0.7%</b>

\* Includes \$99,201 in Community Schools Aid

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



# Tax Levy Limit

- **Implemented in 2011**
- **Limits property tax levy growth to 2% or rate of inflation, whichever is less (requires 50% + 1 approval)**
- **Current inflation rate is 1.81%**
- **Current tax base growth factor is 1.0175, down from last year's 1.0288**
- **District may exceed the maximum allowable tax levy limit by a super majority vote (requires 60% approval)**



# Tax Cap Calculation

	2019-20	2020-21
Taxes levied in prior year	\$37,374,963	\$38,858,749
x Tax base growth factor	<u>x 1.0288</u>	<u>x 1.0175</u>
= Adjusted prior year levy amount	\$38,451,362	\$39,538,777
+ PILOTs from prior year	+ \$949,240	+ \$965,548
- Capital exemptions from prior year	<u>0</u>	<u>- \$1,135,504</u>
= Adjusted levy factors	\$39,400,602	\$39,368,821
x Allowable levy growth factor	<u>x 1.02</u>	<u>x 1.0181</u>
= Adjusted levy	\$40,188,614	\$40,081,397
- Anticipated budget year PILOTs	- \$965,548	- \$1,012,144
+ Allowable carry-over	<u>\$0</u>	<u>+ \$364,317</u>
= Tax levy limit, before exemptions	\$39,223,066	\$39,433,570

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*Explore*

*Empower*

*Excel*



# Tax Cap Calculation, continued

	2019-20	2020-21
Tax levy limit, before exemptions	\$39,223,066	\$39,433,570
+ Capital exemptions current budget year	+ \$1,003,364	+ \$2,053,554
ERS exemption amount	0	0
TRS exemption amount	<u>0</u>	<u>0</u>
Maximum allowable tax levy limit	\$40,226,430	\$41,487,124
Amount levied	\$38,858,749	

Allowable property tax levy change from prior year, based on tax cap calculation	\$2,628,375
	6.76%



# Summary of Budgeted Revenues

	Budgeted 2019-20	Budgeted 2020-21
<b>Tax Items</b>	<b>\$39,888,297</b>	<b>\$39,934,893</b>
<b>State Aid</b>	<b>\$34,422,957</b>	<b>\$34,182,273</b>
<b>Other Revenue*</b>	<b>\$2,999,665</b>	<b>\$2,838,265</b>
<b>Appropriated Reserves</b>	<b>\$595,000</b>	<b>?</b>
<b>Fund Balance</b>	<b>\$2,000,000</b>	<b>?</b>
<b>Total Revenue</b>	<b>\$79,905,919</b>	<b>\$76,955,431</b>

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



# Summary of Budgeted Expenditures

	Budgeted 2019-20	Budgeted 2020-21	\$ Change	% Change
<b>Salaries</b>	<b>\$34,913,187</b>	<b>\$36,445,334</b>	<b>\$1,532,147</b>	<b>4.39%</b>
<b>Benefits</b>	<b>\$21,138,959</b>	<b>\$21,691,176</b>	<b>\$552,217</b>	<b>2.61%</b>
<b>Debt Service</b>	<b>\$4,131,744</b>	<b>\$4,780,528</b>	<b>\$648,784</b>	<b>15.70%</b>
<b>BOCES Services</b>	<b>\$12,792,155</b>	<b>\$13,304,960</b>	<b>\$512,805</b>	<b>4.01%</b>
<b>Equipment/Supplies and Contractual</b>	<b>\$5,669,332</b>	<b>\$5,560,161</b>	<b>-\$109,171</b>	<b>-1.93%</b>
<b>Transfers/Capital Outlay</b>	<b>\$1,260,542</b>	<b>\$1,285,000</b>	<b>\$24,458</b>	<b>1.94%</b>
<b>Total Expenditures</b>	<b>\$79,905,919</b>	<b>\$83,067,159</b>	<b>\$3,161,240</b>	<b>3.96%</b>

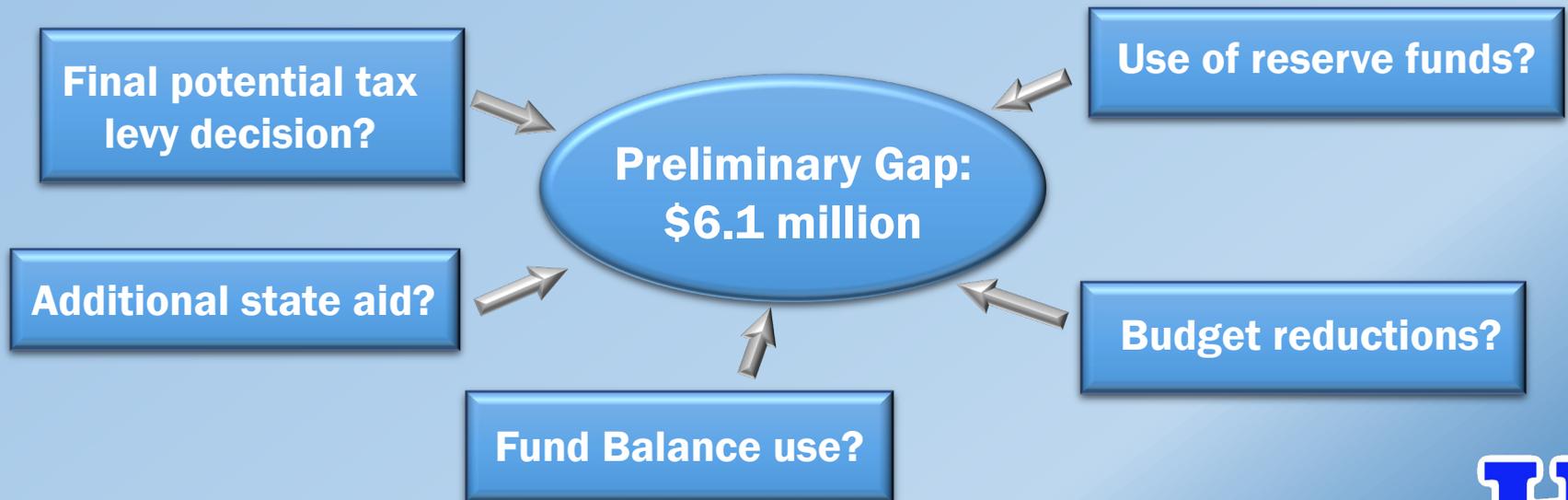


# Preliminary Gap

<b>Expenditures</b>	<b>\$83,067,159</b>
<b>Revenue</b>	<b>\$76,955,431</b>
<b>Gap</b>	<b>-\$6,111,728</b>

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

## Gap-Closing Options:



# Department Budget Recap

Department	Budgeted 2019-20	Budgeted 2020-21	\$ Change	% Change
Athletics	\$691,257	\$707,305	\$16,048	2.32%
Student Services	\$10,575,993	\$10,973,274	\$397,281	3.76%



# Human Resources Overview

	Budgeted 2019-20	Budgeted 2020-21
Salaries	\$325,298	\$335,978
Equipment and Supplies	\$2,250	\$2,250
Contractual	\$86,425	\$86,587
Conference	\$10,140	\$10,140
BOCES	\$145,084	\$144,787
<b>Total</b>	<b>\$569,197</b>	<b>\$579,742</b>

Increase of  
**1.86%**



# Human Resources

## Salary/Position Overview

Position	FTE	Budgeted 2019-20	Budgeted 2020-21
Director/Clerical/ Benefits Specialists	5.0	\$325,298	\$335,978
<b>Total</b>		<b>\$325,298</b>	<b>\$335,978</b>

*Explore*

*Empower*

*Excel*



# Technology Department Overview

	Budgeted 2019-20	Budgeted 2020-21
Equipment	\$363,570	\$363,570
Supplies	\$33,233	\$33,753
Technology/Contractual Services	\$29,748	\$29,748
Summer Help	\$6,888	\$6,888
BOCES*	\$2,189,353	\$2,062,534
<b>Total</b>	<b>\$2,622,792</b>	<b>\$2,496,493</b>


**Decrease of  
-4.82%**

\* Amounts before BOCES aid. BOCES aid ratio in 2020-21 is 70.6%.



# Technology BOCES Information

<b>BOCES Service</b>	<b>Budgeted 2019-20*</b>
<b>Network Technicians/Instructional Support Specialists</b>	<b>\$553,732</b>
<b>Contractual/Software Services</b>	<b>\$398,269</b>
<b>Student Management System</b>	<b>\$151,164</b>
<b>Financial Management System</b>	<b>\$139,161</b>
<b>Digital Phone System (VOIP)</b>	<b>\$85,409</b>
<b>Test Scoring</b>	<b>\$97,386</b>
<b>Total</b>	<b>\$1,425,121</b>

\* Amounts before BOCES aid. BOCES aid ratio in 2020-21 is 70.6%.



# Facilities Services Overview

	Budgeted 2019-20	Budgeted 2020-21
<b>Salaries</b>	<b>\$2,119,116</b>	<b>\$2,295,896</b>
<b>Equipment/Vehicles</b>	<b>\$307,504</b>	<b>\$307,504</b>
<b>Utilities</b>	<b>\$700,000</b>	<b>\$700,000</b>
<b>Contracted Services</b>	<b>\$471,953</b>	<b>\$471,953</b>
<b>Custodial/Maintenance Supplies</b>	<b>\$288,600</b>	<b>\$293,500</b>
<b>BOCES</b>	<b>\$7,165</b>	<b>\$7,070</b>
<b>Total</b>	<b>\$3,894,338</b>	<b>\$4,075,923</b>

Increase of  
4.66%



# Facilities Services

## Salary/Position Information

Position	FTE	Budgeted 2019-20	Budgeted 2020-21
Custodians	34	\$986,649	\$1,085,498
Maintenance	16	\$707,498	\$768,030
Clerical/Substitutes/ Summer Help/Health Buyout		\$347,719	\$362,768
Overtime		\$77,250	\$79,600
<b>Total</b>		<b>\$2,119,116</b>	<b>\$2,295,896</b>



# **Future Budget Considerations**

- **Radio/repeater system for buildings**
- **Full-time health and safety hygienist**



# Future meetings

- **Thursday, March 5**      **Budget Workshop, Multi-Media Center, 6pm**
- **Thursday, March 19**      **Board of Education Regular Meeting, Multi-Media Center, 6pm**
- **Thursday, April 16**      **Budget Workshop, Multi-Media Center, 6pm**
- **Wednesday, April 22**      **Board of Education Meeting, Multi-Media Center, 6pm**
- **Tuesday, May 5**  
**(tentative)**      **Board of Education Candidates' Forum, Multi-Media Center, 6pm**
- **Thursday, May 7**      **Public Hearing, Multi-Media Center, 6pm**
- **Tuesday, May 19**      **Budget Vote/Board of Education Election, High School South Gym, 7am-9pm**

