

A photograph of three horses standing in a row outdoors. The horse in the foreground is a dark brown with a white blaze on its face and a white heart-shaped ornament on its bridle. The horse in the middle is a lighter brown with a white blaze. The horse in the background is a light tan color. They are all wearing bridles and are standing on a grassy area with trees in the background.

***Horseheads Central School District***

**Preliminary  
Budget Overview**

**March 5, 2020**





# Projected State Aid for 2020-21

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

continued...

*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>\$36,445,514</b>	<b>\$1,532,327</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>\$512,806</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>\$83,067,339</b>	<b>\$3,161,420</b>	<b>3.96%</b>

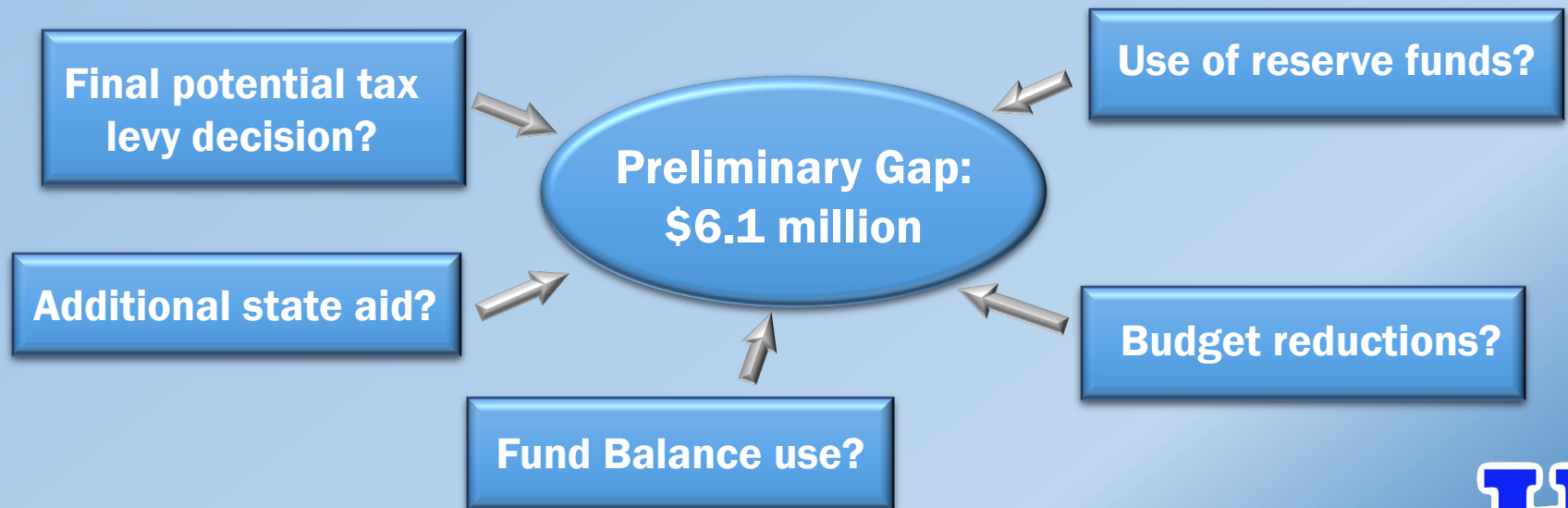


# Preliminary Gap

Expenditures	\$83,067,339
Revenue	\$76,955,431
Gap	<b>-\$6,111,908</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%
Human Resources	\$569,197	\$579,742	\$10,545	1.86%
Technology	\$2,622,792	\$2,590,768	-\$32,024	-1.22%
Facilities	\$3,894,338	\$4,075,923	\$181,585	4.66%

*Explore*

*Empower*

*Excel*



# Transportation Department Overview

	Budgeted 2019-20	Budgeted 2020-21
<b>Salaries</b>	<b>\$2,080,667</b>	<b>\$2,123,779</b>
<b>Equipment</b>	<b>\$85,000</b>	<b>\$94,000</b>
<b>Fuel</b>	<b>\$350,000</b>	<b>\$324,025</b>
<b>Fuel Reimbursement</b>	<b>-\$80,000</b>	<b>-\$80,000</b>
<b>Parts/Supplies</b>	<b>\$308,125</b>	<b>\$322,200</b>
<b>Other Operating Costs</b>	<b>\$173,391</b>	<b>\$171,391</b>
<b>Total</b>	<b>\$2,917,183</b>	<b>\$2,955,395</b>

**Increase of  
1.31%**



# Transportation

## Salary/Position Information

Position	FTE	Budgeted 2019-20	Budgeted 2020-21
Drivers/Drivers in Training	77.0	\$1,114,682	\$1,134,609
Mechanics/Bus Washer	7.0	\$305,442	\$322,632
Supervisors/Clerical	3.0	\$183,762	\$189,038
Dispatchers/Safety Examiner/Monitor	4.0	\$155,236	\$160,455
Substitutes/Extra Pay/Field Trips		\$237,545	\$237,545
Health Insurance Buyout		\$84,000	\$79,500
Total		\$2,080,667	\$2,123,779



# Transportation Aid

	Budgeted 2019-20	Budgeted 2020-21
State Aid	\$2,705,810	\$2,789,081

**2018-19 transportation aid ratio was 73.0%.**

**2019-20 transportation aid ratio is 74.3%.**

**2020-21 transportation aid ratio is projected at 74.5%.**





# 2020-21

## Bus Replacement Proposition

**Seeking six full-size school buses and two wheelchair-accessible buses at a cost not to exceed \$1,300,000**



# Bus Purchase History

School Year	# of Buses	Total	Approx. Cost per Bus
2009-10	8	\$803,000	\$100,375
2010-11	8	\$875,000	\$109,375
2011-12	7	\$756,000	\$108,000
2012-13	6	\$666,000	\$111,000
2013-14	6	\$687,000	\$114,500
2014-15	6	\$696,000	\$116,000
2015-16	7	\$875,000	\$125,000
2016-17	8	\$1,100,000	\$131,800
2017-18	7 (+2 SUVs)	\$1,100,000	\$136,560
2018-19	8 (+2 SUVs)	\$1,300,000	\$141,760
2019-20	10	\$1,400,000	\$140,000



# Future Budget Considerations

- **Transportation safety vehicle**
- **Implement GPS on buses**

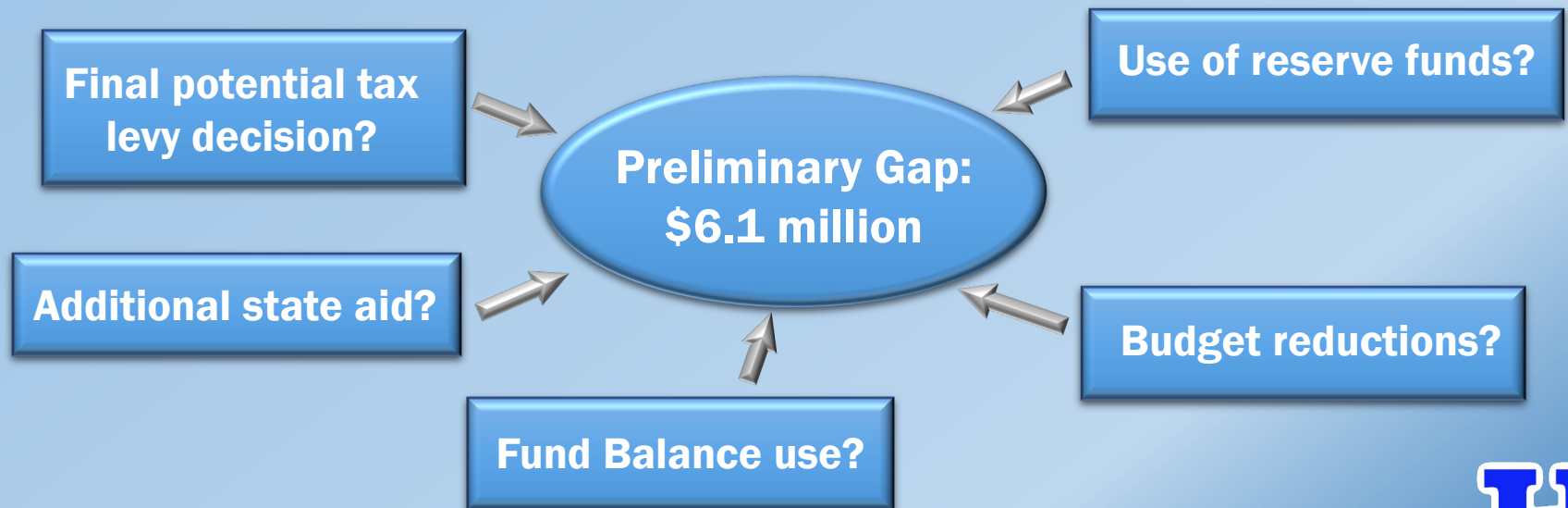


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## Gap-Closing Options:





# Future meetings

- **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**

