

Holley Central School  
Budget Workshop #2  
February 13, 2023  
District Office Board Room  
6:00 pm

**Mr. Brian Bartalo, Superintendent**  
**Mrs. Sharon Zacher, Asst Superintendent for Business**

# Agenda

- What the Governor's executive budget means to Holley
- Property Tax Cap
- General Support
- Buildings & Grounds
- Transportation
- Benefits
- Debt
- Propositions

STATE OF NEW YORK  
2023-24 EXECUTIVE BUDGET  
PROPOSAL

STATE OF NEW YORK  
2022-23 LEGISLATIVE  
APPROVED BUDGET

2023-24 ESTIMATED AIDS:		2022-23 BASE YEAR AIDS:	
FOUNDATION AID	\$13,492,972	FOUNDATION AID	\$11,631,887
UNIVERSAL PRE K	\$411,216	UNIVERSAL PRE K	\$208,083
BOCES	\$1,743,424	BOCES	\$1,442,520
HIGH COST EXCESS COST	\$187,608	HIGH COST EXCESS COST	\$240,416
PRIVATE EXCESS COST	\$316,828	PRIVATE EXCESS COST	\$316,510
HARDWARE & TECHNOLOGY	\$18,815	HARDWARE & TECHNOLOGY	\$18,901
SOFTWARE, LIBRARY, TEXTBOOK	\$75,967	SOFTWARE, LIBRARY, TEXTBOOK	\$74,644
TRANSPORTATION INCL SUMMER	\$1,625,186	TRANSPORTATION INCL SUMMER	\$1,528,702
BUILDING & BLDG REORG INCENT	\$2,935,982	BUILDING & BLDG REORG INCENT	\$2,848,950
HIGH TAX AID	\$129,497	HIGH TAX AID	\$129,497
TOTAL AID	\$20,937,495	TOTAL AID	\$18,440,110
DIFFERENCE FROM YEAR TO YEAR \$	\$2,497,385		
DIFFERENCE FROM YEAR TO YEAR %	13.54%		
CHANGE IN FOUNDATION AID \$	\$1,861,085		
CHANGE IN FOUNDATION AID %	15.99%		
HIGH-IMPACT TUTORING SETASIDE	\$177,977		

# Property Tax Cap

- Tax base growth factor (issued by district) is 1.0028
- Allowable levy growth factor based on CPI (all districts) is 1.02, capped at 2.0
- BOCES Capital Exclusion (all component districts participate)
- No other Exclusions (TRS & ERS increase not above 2 points)
- PILOT payments (Waddington PILOT payment comes off)
- Tax Cap is 3.788%
- Tax cap submitted to the Comptroller by March 1<sup>st</sup>
- District override 3.788% (must have supermajority vote)

Percent	Levy Increase(\$)	\$7,720,432
1.00%	\$77,204	\$7,797,636
1.50%	\$115,806	\$7,836,238
1.95%	\$150,548	\$7,870,980
1.99%	\$153,637	\$7,874,069
2.00%	\$154,409	\$7,874,841
2.25%	\$173,710	\$7,894,142
2.50%	\$193,011	\$7,913,443
3.00%	\$231,613	\$7,952,045
3.50%	\$270,215	\$7,990,647
3.788%	\$292,450	\$8,012,882

Tax Levy Cap Worksheet (per Chapter 97 of the Laws of 2011)

<b>Tax Levy Cap Worksheet</b>		<b>2023-24</b>	
A. Total Real Property Tax Levy for base year		\$ 7,720,432	
B. Excess Levy in Reserve		\$ -	
C. Tax Levy subtotal (A - B)		\$ 7,720,432	
<b>D. Tax Base Growth Factor (min of 1.0)</b>		<b>1.0028</b>	
E. Adjusted Tax Levy subtotal (C x D)		\$ 7,742,049	
F. Base Year PILOTS (Pre-populates from prior year)		\$ 59,824	
G. Base Year Levy plus PILOTS		\$ 7,801,873	
H. Base year Torts and Judgements > 5%		\$ -	
I. Base year Capital Exp. Net of aid		\$ -	
J. Total base year Torts and Capital exp.		\$ -	
K. Levy less base year Torts and Capital (G - J)		\$ 7,801,873	
<b>L. Allowable Levy Growth Factor based on CPI</b>		<b>1.0200</b>	
M. Levy including levy Growth Factor		\$ 7,957,911	
N. Budget year PILOT receivables		\$ 8,879	#2 Waddington pilot ends 5/22
O. Levy less budget year PILOTS (M - N)		\$ 7,949,032	
P. Eligible Carry Over from base year budget		\$ 63,855	
Q. Tax Levy Limit - before Exclusions (O + P)		\$ 8,012,887	3.788%
<u>Budget Year Exclusions</u>			
R. Capital Expenditures net of aid		\$ -	
S. Pension Expenditures above 2%		\$ -	
T. Court orders/Judgements in > 5% base year levy		\$ -	
U. Total Exclusions (R + S + T)		\$ -	
Total Tax Levy including Exclusions (Q + U) Maximum Allowable		\$ 8,012,882	<b>3.788%</b>
		\$ 292,450	

# Property Tax Levy History

2010-11	\$7,153,485	0%
2011-12	\$7,248,923	1.3%
2012-13	\$7,393,901	2%
2013-14	\$7,541,779	2%
2014-15	\$6,741,480	-10.6%
2015-16	\$6,741,480	0%
2016-17	\$6,875,941	1.99%
2017-18	\$6,968,766	1.35%
2018-19	\$7,108,141	2.00%
2019-20	\$7,285,845	2.50%
2020-21	\$7,427,919	1.95%
2021-22	\$7,572,763	1.95%
2022-23	\$7,720,432	1.95%
2023-24	?	?

# General Support

- Board of Education (BOE, District Clerk & Meeting expenses)
- Central Administration (Superintendent expenses)
- Finance (Business office, auditing, tax collector, purchasing)
- Staff (legal, personnel, public relations)
- Central Services (building & grounds, central data processing/mailing)
- Special Items (Liability insurance, fixed assets, refunds RPT, BOCES admin)

# General Support

Description	2023-24 Preliminary Budget	2022-23 Approved Budget	
Board of Education	\$48,816	\$48,816	
Central Administration	\$237,508	\$237,508	
Finance	\$253,659	\$260,972	
Staff	\$263,261	\$270,415	
Central Services	\$2,485,351	\$2,416,052	
Special Items	\$445,362	\$447,362	
<b>Total General Support</b>	<b>\$3,733,957</b>	<b>\$3,681,125</b>	<b>\$70,891</b>



# Maintenance/Repairs

- Annual reseal of lots/walkways: approximately \$25,000
  - Elementary school parking lot, front & back & busloop
  - All walkways surrounding the elementary school
  - Walkway between the high school and the elementary school north parking lot
  - Will be discussed in conjunction of capital project
- Cafeteria table replacement
- Service equipment replacement: auto scrubbers/vacuums/floor mats
- Basketball backstop at the high school
- CO2 alarm replacements
- Larger items for consideration:
  - Truck replacement
  - New plow
  - Zero-turn mower
  - Golf cart replacements

# Further discussion-Update

- Staffing:
  - 7 high school
  - 7 elementary
  - 2 grounds people
  - 1 messenger
  - 1 director

We currently have approximately 122 acres, including The Woodlands, or 100 without. This is around 66/67 acres per person.

- The Woodlands
  - If the Woodlands is turned back over to the school, this would require 1 additional staff member to maintain grounds.

# Transportation

Description	2023-24 Preliminary Budget	2022-23 Approved Budget	
District Transportation	\$1,284,828	\$1,282,328	
Transportation Building	\$47,100	\$43,100	
Contracted Transportation	\$5,000	\$2,500	
Total Transportation	\$1,336,928	\$1,327,928	\$52,345

# Transportation

- Anticipated bus purchases for purposes of replacement:
  - Purchase 2 large buses -\$258,000
  - Purchase 1 small bus - \$ 80,000
- Researching updated fuel software

# Replacement of Buses

## Bond Anticipation Note (BAN)

2 Large Buses	\$258,000
1 Small Bus	\$80,000
TOTAL	\$338,000

# Recreation

Village of Holley Recreation Department-\$5,500

New agreement 1/1/23 – 12/31/25 (3-years)

School portion- \$5,500 each yearby 4/30

Joint liability

Alternate administrative capability other than school

# Fringe Benefits

- ERS (Employees' Retirement System) 16.2% (21/22); *11.6% (22/23); 13.1% (23/24)*
- TRS (Teachers' Retirement System) *9.80% (21/22); 10.29% (22/23); 9.76% (23/24)*
- FICA/Medicare (Social Security) *7.65%*
- Worker's Compensation (Rochester School Workers' Comp Consortium)
- Group Life (First Unum Life Insurance) *est 3%*
- Unemployment Insurance
- Health Insurance (Orleans/Niagara Health Consortium)/ Medicare Advantage)
  - Consortium *7% estimate*
  - Medicare Advantage- *7% estimate (Jan-Jun24')*
- Dental Insurance (Delta Dental) *estimate 5%*

# Retirement History

## NYS Employee Retirement (ERS)

Year	% of salary
2016-17	15.5%
2017-18	15.3%
2018-19	14.9%
2019-20	14.6%
2020-21	14.6%
2021-22	16.2%
2022-23	11.6%
2023-24	13.1%

## NYS Teacher Retirement (TRS)

Year	% of salary
2016-17	11.72%
2017-18	9.80%
2018-19	10.62%
2019-20	8.86%
2020-21	9.53%
2021-22	9.80%
2022-23	10.29%
2023-24	9.76%



# Undistributed

Description	2023-24 Preliminary Budget	2022-23 Approved Budget	
Employee Benefits	\$6,686,736	\$6,482,497	
Serial Bonds (P&I)	\$2,496,580	\$2,496,580	
BAN (Bus & CP) (P&I)	\$307,600	\$307,600	
Interfund Transfer	\$175,000	\$165,000	
Total Undistributed	\$9,665,916	\$9,451,677	\$274,408

# Debt

		Principal O/S @ 6/30/23
2010/2020 Serial Bond	(\$1,222,500)	\$925,000
2012/2021 Serial Bond	(\$7,635,000)	\$6,790,000
2014 Serial Bond	(\$5,500,000)	\$3,015,000
2019 Serial Bond	(\$6,045,000)	<u>\$4,975,000</u>
<b>Total Long Term Debt</b>		<b><u>\$15,705,000</u></b>
Bus Bond Anticipation Note (BAN)		<u>\$840,400</u>
<b>Total Short Term Debt</b>		<b><u>\$840,400</u></b>
<b>Total Long &amp; Short Term Debt</b>		<b>\$16,545,400</b>

# Interfund Transfers

School Lunch Fund	\$ 30,000
Summer Handicap (80/20 split)	\$ 45,000
Capital Outlay Project	<u>\$100,000</u>
Total	\$175,000

# Capital Outlay 2023-24

- Small projects up to \$100,000
- Receive building aid the following year (92.4%)
- In the process of identifying items

# Combined Support

Description	2023-24 Preliminary Budget	2022-23 Approved Budget	
General Support	\$3,733,957	\$3,681,125	
Transportation	\$1,336,928	\$1,327,928	
Recreation	\$5,000	\$2,500	
Undistributed	\$9,665,916	\$9,451,677	
Total	\$14,741,801	\$14,463,230	\$397,644

# PROPOSITIONS

- Proposition #1
  - General Fund Appropriation
- Proposition #2
  - Bus Replacement Purchase
- Proposition #3
  - Community Library

# NEXT MEETING

- 3<sup>rd</sup> Budget Workshop held during regular board meeting on March 20<sup>st</sup>, District Office Board Room @ 6:00 pm
- Discussion Items
  - Instruction
  - Co-curricular
  - Athletics
  - Preliminary Revenue
  - Preliminary Appropriations
  - Fund Balance