

Holley Central School
Budget Workshop #2
February 14, 2022
Elementary Cafeteria
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
2022-23 EXECUTIVE BUDGET
PROPOSAL

2021-22 BASE YEAR AIDS:	
FOUNDATION AID	\$11,600,226
UNIVERSAL PRE K	\$151,148
BOCES	\$1,509,337
HIGH COST EXCESS COST	\$231,855
PRIVATE EXCESS COST	\$303,443
HARDWARE & TECHNOLOGY	\$19,123
SOFTWARE, LIBRARY, TEXTBOOK	\$76,571
TRANSPORTATION INCL SUMMER	\$1,741,111
BUILDING & BLDG REORG INCENT	\$2,913,206
HIGH TAX AID	\$129,497
TOTAL AID	\$18,675,517
DIFFERENCE FROM YEAR TO YEAR \$	\$1,314,422
DIFFERENCE FROM YEAR TO YEAR %	7.57%
CHANGE IN FOUNDATION AID \$	\$659,179
CHANGE IN FOUNDATION AID %	6.02%

STATE OF NEW YORK
2021-22 LEGISLATIVE
APPROVED BUDGET

[illegible]

Property Tax Cap

- Tax base growth factor (issued by district) is 1.0047
- 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 (one PILOT payment comes off in 5/22)
- Tax Cap is 2.793%
- Tax cap submitted to the Comptroller by March 1st
- District override 2.793% (must have supermajority vote)

Percent	Levy Increase(\$)	\$7,572,763
1.00%	\$75,728	\$7,648,491
1.50%	\$113,591	\$7,686,354
1.95%	\$147,669	\$7,720,432
1.99%	\$150,698	\$7,723,461
2.00%	\$151,455	\$7,724,218
2.15%	\$162,814	\$7,735,577
2.25%	\$170,387	\$7,743,150
2.50%	\$189,319	\$7,762,082
2.70%	\$204,465	\$7,777,228
2.793%	\$211,507	\$7,784,270

Tax Levy Cap Worksheet (per Chapter 97 of the Laws of 2011)		
	Tax Levy Cap Worksheet	2022-23
A. Total Real Property Tax Levy for base year	\$ 7,572,763	
B. Excess Levy in Reserve	\$ -	
C. Tax Levy subtotal (A - B)	\$ 7,572,763	
D. Tax Base Growth Factor (min of 1.0)	1.0047	
E. Adjusted Tax Levy subtotal (C x D)	\$ 7,608,355	
F. Base Year PILOTS (Pre-populates from prior year)	\$ 76,220	
G. Base Year Levy plus PILOTS	\$ 7,684,575	
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)	\$ 7,684,575	
L. Allowable Levy Growth Factor based on CPI	1.0200	
M. Levy including levy Growth Factor	\$ 7,838,266	
N. Budget year PILOT receivables	\$ 59,824	#2 Waddington pilot ends 5/22
O. Levy less budget year PILOTS (M - N)	\$ 7,778,442	
P. Eligible Carry Over from base year budget	\$ 5,845	
Q. Tax Levy Limit - before Exclusions (O + P)	\$ 7,784,287	2.793%
	<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	\$ 7,784,287	2.793%
	\$ 211,524	

Property Tax Levy History

2009-10	\$7,153,485	0%
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%
2022-23P	?	?

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 (Bldg/Grds, central data processing/mailing)
- Special Items (Liability insurance, fixed assets, refunds RPT, BOCES admin)

General Support

Description	2022-23 Preliminary Budget	2021-22 Approved Budget	
Board of Education	\$48,816	\$46,996	
Central Administration	\$237,508	\$228,292	
Finance	\$253,659	\$292,014	
Staff	\$263,261	\$286,133	
Central Services	\$2,485,351	\$2,376,556	
Special Items	\$445,362	\$433,075	
Total General Support	\$3,733,957	\$3,663,066	\$70,891

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

- 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	2022-23 Preliminary Budget	2021-22 Approved Budget	
District Transportation	\$1,284,828	\$1,236,583	
Transportation Building	\$47,100	\$43,000	
Contracted Transportation	\$5,000	\$5,000	
Total Transportation	\$1,336,928	\$1,284,583	\$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-\$5,000

Fringe Benefits

- ERS (Employees' Retirement System) 14.6% (20/21); 16.2% (21/22); 11.6% (22/23)
- TRS (Teachers' Retirement System) 9.53% (20/21); 9.80% (21/22); 10.29% (22/23)
- FICA/Medicare (Social Security) 7.65%
- Worker's Compensation (Rochester School Workers' Comp Consortium) *slight decline*
- Group Life (First Unum Life Insurance) *est3%*
- Unemployment Insurance- *reducing*
- Health Insurance (Orleans/Niagara Health Consortium)/ Medicare Advantage)
 - Consortium *5% estimate*
 - Medicare Advantage- *5% estimate (Jan-Jun22')*
- Dental Insurance (Delta Dental) *estimate. 5%*

Retirement History

NYS Employee Retirement (ERS)

Year	% of salary
2015-16	18.2%
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%

NYS Teacher Retirement (TRS)

Year	% of salary
2015-16	13.26%
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%

Undistributed

Description	2022-23 Preliminary Budget	2021-22 Approved Budget	
Employee Benefits	\$6,686,736	\$6,403,615	
Serial Bonds (P&I)	\$2,496,580	\$2,499,817	
BAN (Bus & CP) (P&I)	\$307,600	\$313,076	
Interfund Transfer	\$175,000	\$175,000	
Total Undistributed	\$9,665,916	\$9,391,508	\$274,408

Debt

		Principal O/S @ 6/30/22
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>
Total Long Term Debt		<u>\$15,705,000</u>
Bus Bond Anticipation Note (BAN)		<u>\$840,400</u>
Total Short Term Debt		<u>\$840,400</u>
Total Long & Short Term Debt		\$16,545,400

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 2022-23

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

Combined Support

Description	2022-23 Preliminary Budget	2021-22 Approved Budget	
General Support	\$3,733,957	\$3,663,066	
Transportation	\$1,336,928	\$1,284,583	
Recreation	\$5,000	\$5,000	
Undistributed	\$9,665,916	\$9,391,508	
Total	\$14,741,801	\$14,344,157	\$397,644

PROPOSITIONS

- Proposition #1
 - General Fund Appropriation
- Proposition #2
 - Bus Replacement Purchase
- Proposition #3
 - Capital Reserve for Capital Project
- Proposition #4
 - Community Library

NEXT MEETING

- 3rd Budget Workshop held during regular board meeting on March 21st, ES Cafeteria@ 6:00 pm
- Discussion Items
 - Instruction
 - Co-curricular
 - Athletics
 - Preliminary Revenue
 - Preliminary Appropriations
 - Fund Balance