

2023-2024



**Proyección financiera
a cinco años y
Límite de gravamen fiscal
Parte II**

28 febrero de 2023

CALENDARIO DE PLANIFICACIÓN PRESUPUESTARIA

febrero 2023

- Continuar revisando, actualizando y perfeccionando el presupuesto
- 8 de febrero de 2023 -Presentar la tercera redacción del Presupuesto 2023-24 y el Cálculo Preliminar del Tope de Ingresos e Impuestos .

marzo 2023

- 1 de marzo de 2023 Los cálculos del límite de impuestos fiscal deben cargarse en la Oficina del Contralor
- 8 de marzo de 2023 –Plan de estudios actual y presupuesto de instrucción y presupuesto de educación especial. Presentación del Comité Asesor de la PTA
- 22 de marzo de 2023: Plan actual de dotación de personal e inscripción, reserva y saldo de fondos, y Plan de instalaciones de capital de 5 años
- Revisar el presupuesto final de 2023-24 y el plan de instalaciones de capital de 5 años para su adopción por parte de la Junta



Proyección de 5 años 2019-2020



Budget Projections						
	Draft Budget 2019 - 2020	Projected 2020/21	Projected 2021/22	Projected 2022/23	Projected 2023/24	Projected 2024/25
Tax Levy & STAR	141,721,798	144,556,234	147,447,359	150,396,306	153,404,232	156,472,317
State Aid	57,297,756	57,870,734	58,449,441	59,033,935	59,624,275	60,220,517
Other Local Revenue	7,867,254	7,926,258	7,985,705	8,045,598	8,105,940	8,166,735
Total	206,886,808	210,353,226	213,882,505	217,475,839	221,134,447	224,859,569
Applied Fund Balance/Reserves	15,466,831	18,115,138	20,754,505	22,792,459	25,140,559	27,326,037
All Sources of Revenue	222,353,639	228,468,364	234,637,010	240,268,298	246,275,006	252,185,606
Budgeted Expenditures	222,353,639	228,468,364	234,637,010	240,268,298	246,275,006	252,185,606
Budget to Budget \$ Increase	6,461,083	6,114,725	6,168,646	5,631,288	6,006,707	5,910,600
Budget to Budget % Increase	2.99%	2.75%	2.70%	2.40%	2.50%	2.40%
Expenditures - Actual or Est Actual	213,459,493	219,329,630	225,251,530	230,657,566	236,424,005	242,098,181
Actual Expense as a % of Budget	96.00%	96.00%	96.00%	96.00%	96.00%	96.00%
Surplus/(Deficit Spending)	(6,572,685)	(8,976,404)	(11,369,025)	(13,181,727)	(15,289,559)	(17,238,613)
Total Fund Balance	30,122,150	21,145,746	9,776,722	(3,405,005)	(5,512,837)	(20,643,618)

2023-2024 Proyecciones de 5 años

<u>Category</u>	<u>2023-24 Budget</u>	<u>Growth Factor</u>	<u>2024-25 Budget</u>	<u>2025-26 Budget</u>	<u>2026-27 Budget</u>	<u>2027-28 Budget</u>	<u>2028-29 Budget</u>
Revenues							
Tax Levy and STAR Reimbursement	154,274,629	2.0%	157,360,122	160,507,324	163,717,470	166,991,820	170,331,656
State Aid	78,717,387	2.0%	80,291,735	81,897,569	83,535,521	85,206,231	86,910,356
Other Local Revenue	6,444,451	2.0%	6,573,340	6,704,806	6,838,902	6,975,680	7,115,194
Appropriated Fund Balance/Reserves	12,356,440	0.0%	12,356,440	12,356,440	12,356,440	12,356,440	12,356,440
Total Revenues	251,792,907		256,581,636	261,466,140	266,448,334	271,530,172	276,713,646
Appropriations							
Salaries	131,058,501	2.0%	133,679,671	136,353,265	139,080,330	141,861,937	144,699,175
Employee Benefits	68,827,000	2.0%	70,203,540	71,607,611	73,039,763	74,500,558	75,990,569
All Other Expenses	51,907,405	2.0%	52,945,553	54,004,464	55,084,553	56,186,244	57,309,969
Total Appropriations	251,792,906		256,828,764	261,965,339	267,204,646	272,548,739	277,999,714
Analysis							
Salaries and Benefits Share of Total	79.4%		79.4%	79.4%	79.4%	79.4%	79.4%
Annual Surplus or (Defecit)	0		(247,128)	(499,200)	(756,313)	(1,018,568)	(1,286,068)
Cummulative Surplus or Defecit	0		(247,128)	(746,328)	(1,502,641)	(2,521,208)	(3,807,276)

Cálculo del límite de gravamen fiscal 2023-2024



2023-24 Property Tax Cap Variables		
2022-23 Voter Approved Tax Levy		\$152,756,232
Multiplied by the Tax Base Growth Factor		1.0026
Plus 2022-23 PILOT Payments		2,400,900
Less 2022-23 Capital Exclusions		(2,572,914)
Multiplied by Allowable Levy Growth Factor		2.00%
Less Projected 2023-24 PILOT Payments		(2,490,000)
Plus 2023-24 Capital Exclusions		764,194
2023-24 Tax Levy Limit		\$154,315,206
Tax Levy Limit Increase/(Decrease)		1,558,974
Tax Levy Limit as a Percentage of Prior Year		1.02%

Estimación del impacto en la factura fiscal promedio

2022-23 Average School Tax Bill	\$8,400.00
2023-24 Proposed Tax Levy Increase	0.99%
Tax Base Growth Factor	0.26%
Net Tax Levy Adjustment	0.73%
Annual Tax Bill Increase	\$61.32
Change in monthly escrow	\$5.11





¿PREGUNTAS?