

BUDGET EDITION

Ballot items

Proposition 1:

2019-20 School Budget

- Budget \$79,905,919
 - Budget increase 3.75%
 - Tax Levy 3.97%
 - Estimated Tax Rate Increase 3.28%
- \$59 on a home assessed at \$100,000 full value*
or
\$0.59 per \$1,000 of assessed home value

Proposition 2:

Purchase of Buses

Eight 65-passenger buses and two 20-passenger buses at a cost not to exceed \$1,400,000

Proposition 3:

Capital Reserve Fund*

Establishment of a capital reserve fund to offset local share of future capital projects

Proposition 4:

Acquisition of Property*

\$595,000 for office building to house district offices

Board of Education:

Elect three members (more information is on page 11)

**No tax impact*

Vote May 21 in the High School South Gym

Proposed tax levy is less than tax cap calculation

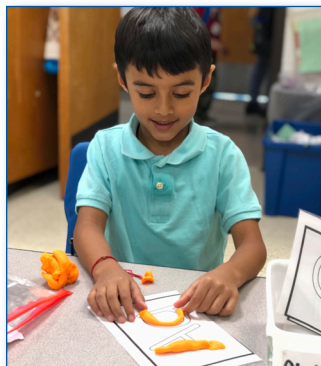
On May 21, voters in Horseheads and across New York State will go to the polls to vote on proposed school budgets. In Horseheads, voting is at the High School South Gym from 7 a.m. to 9 p.m. Please note that voting will not take place at Big Flats or Ridge Road.

The Horseheads 2019-20 proposed budget is \$79,905,919, a 3.75% increase over the current year. The tax levy increase is 3.97%. Please note that this is less than the allowable increase based on the state tax cap calculation. This calculation resulted in an allowable tax levy increase of 7.63%; however, the Board of Education recognizes this would not be an acceptable increase.

The proposed budget includes some additions related to safety and mental health: a school resource officer and social workers at our elementary schools, a bus monitor position, and an upgraded bus communication system. More information on the proposed budget can be found on pages 2-7.

There will also be three additional propositions on the ballot this year: bus purchases, the establishment of a capital reserve fund, and the purchase of property. More information on these propositions is on pages 8-9.

If you have questions about the budget or the budget vote, please contact us at hcsdinfo@horseheadsdistrict.com or (607) 739-5601, x4260. Please vote on May 21.



2019-20 Proposed School Budget

Comparative Expenditures

Description	2018-19	2019-20	Dollar Change	Percent Change
Program	\$57,340,379	\$58,309,631	\$969,252	1.69%
Administrative	\$10,759,513	\$11,185,709	\$426,197	3.96%
Capital	\$8,916,311	\$10,410,579	\$1,494,267	16.76%
Total	\$77,016,203	\$79,905,919	\$2,889,716	3.75%

See pages 6-8 for detailed information on the three components of the budget.

Comparative Revenues

Description	2018-19	2019-20	Dollar Change	Percent Change
Property Taxes/STAR/Payments in Lieu of Taxes (PILOTs)/Interest and Penalties	\$38,388,203	\$39,888,297	\$1,500,094	3.91%
State Aid	\$32,769,476	\$34,422,957	\$1,653,481	5.05%
Other*	\$2,608,362	\$2,999,665	\$391,303	15.00%
Interfund Transfer - Debt Service Fund	\$500,162	\$0	-\$500,162	-100.00%
Appropriated Reserves	\$750,000	\$595,000	-\$155,000	-20.67%
Appropriated Fund Balance	\$2,000,000	\$2,000,000	\$0	0.00%
Total	\$77,016,203	\$79,905,919	\$2,889,716	3.75%

*"Other" includes items such as Medicaid and Medicare reimbursements, BOCES refund, interest, rental income, donations and gifts, and gate receipts.

The proposed budget...

- Maintains all current educational/extra-curricular programs
- Includes the following safety and mental health additions: an elementary school resource officer, four elementary social workers, one bus monitor, bus repeater system (conversion from analog to digital signal)
- Includes additional items: replacement of one-third of the scientific graphing calculators at the Middle and High schools, an additional cross country coach due to high participation, one cleaner, and a stipend for the Intermediate School Student Council advisor
- Utilizes district cash reserves and fund balance of \$2,595,000
- Includes a 3.97% tax levy increase (**this is below the actual allowable increase of 7.63% based on the governor's tax levy limit law calculation**)
- Results in an estimated increase in the full value tax rate of 3.28% based on preliminary assessments (**This would mean an increase of \$59 on a home assessed at \$100,000 full value.**)

Visit <http://www.horseheadsdistrict.com/2019-20Budget.cfm> for more information. Questions? Contact us at (607) 739-5601, x4260 or hcsdinfo@horseheadsdistrict.com.

VOTE Tuesday, May 21
7 a.m. - 9 p.m. • High School South Gym

From the Board of Education president

Dear Community Members:

On May 21, we ask all district residents to vote on the 2019-20 school budget. Voting is from 7 a.m. to 9 p.m. in the Horseheads High School South Gym.

This proposed spending plan is the result of many hours of work by our administration, staff, and my fellow Board of Education members. I am proud to report that the proposed budget keeps all programs intact.

We have also been able to add several key items for our students' safety. These items include a school resource officer and social/mental health workers at each elementary school to assist with our youngest students' emotional needs, a bus monitor to help keep our students on the buses safe, and an upgraded bus repeater system (for accurate communication).

As a board, we feel it's very important to report that our costs per student are significantly lower than the state average. This year, *Business First*, a Buffalo-based business magazine, reports that Horseheads has the 17th lowest cost per student out of the 431 districts in upstate New York. This proposed budget has an estimated tax rate (how much a property owner pays per \$1,000 of assessed full value) that is significantly lower than in neighboring districts.

Please note that this proposed tax levy increase is below the allowable amount resulting from the governor's tax cap calculation. This spending plan is within the property tax cap limit set by the state, which means that homeowners in the district qualify for the state's tax relief credit to offset some of the increase.

On the day of the vote, we will also ask voters to consider three propositions in addition to the budget: bus purchases to keep our bus fleet strong, the establishment of a capital reserve fund to help pay for the local share of future capital projects, and the purchase of an office building in Big Flats to house several district offices.

The space currently housing these offices at the High School is needed for classroom space during capital improvement projects at the school. Purchasing the building, rather than leasing it, will provide the district with an asset. This proposition has no tax impact upon the community.

The entire board is proud of the education we offer our community's children. Our students excel in academics, athletics, and the arts. We believe it is vitally important for our district to continue to support our children and the education they need to succeed today and be productive, contributing citizens tomorrow. We also recognize the importance of being good fiscal stewards of our community's tax dollars. We believe this budget and propositions meet these goals.

On behalf of the board and district, I ask that you please vote on May 21. Thank you for your support of our children and our community.

Sincerely,



Pamela F. Strollo, Board of Education President

VOTE
Tuesday, May 21
7 a.m. - 9 p.m.
High School
South Gym



Board of Education President Pam Strollo speaks at new staff orientation in August 2018.

Expenditures - Program

73% of the budget goes toward program costs, which include all expenditures necessary for the instruction and transportation of our students, including salaries and benefits for teachers, teaching assistants, school counselors, school nurses, social workers, school psychologists, drivers, and any other positions involved in the teaching and transporting of students, as well as materials, supplies, and contractual items such as conferences, repairs, service contracts, and other costs associated with that area.



<i>Description</i>	<i>2018-19 Budget</i>	<i>2019-20 Proposed</i>	<i>Dollar Change</i>	<i>Percent Change</i>
Legal	\$44,625	\$44,625	\$0	0.00%
Inservice Training, Instruction	\$256,311	\$205,847	-\$50,464	-19.69%
Teaching, Regular School	\$20,114,205	\$20,751,529	\$637,324	3.17%
Students with Disabilities	\$8,427,548	\$8,579,330	\$151,782	1.80%
Occupational Education (Grades 9-12)	\$2,967,357	\$2,857,165	-\$110,192	-3.71%
Teaching, Special Schools	\$3,000	\$3,090	\$90	3.00%
School Library	\$802,809	\$820,414	\$17,605	2.19%
Computer Assisted Instruction	\$561,957	\$574,898	\$12,941	2.30%
Attendance	\$166,671	\$161,690	-\$4,981	-2.99%
Guidance	\$961,294	\$994,284	\$32,990	3.43%
Health Services	\$486,191	\$548,451	\$62,260	12.81%
Psychological Services	\$569,481	\$575,255	\$5,774	1.01%
Social Work Services	\$382,312	\$592,544	\$210,232	54.99%
Co-Curricular Activities	\$171,014	\$173,607	\$2,593	1.52%
Interscholastic Athletics	\$517,426	\$541,738	\$24,312	4.70%
District Transportation Services	\$2,598,565	\$2,865,383	\$266,818	10.27%
Garage	\$40,000	\$51,800	\$11,800	29.50%
Employee Benefits	\$18,017,728	\$17,707,439	-\$310,289	-1.72%
Transfer to Other Funds	\$251,885	\$260,542	\$8,657	3.44%
Program Total	\$57,340,379	\$58,309,631	\$969,252	1.69%

Expenditures - Administrative

14% of the budget goes to administrative costs, which include all expenditures related to the administrative operations of the district.

Administrative expenses include all materials, supplies, and contractual obligations for school offices; the board of education; district offices including the superintendent's office, business office, and human resources; legal fees; the district's portion of the BOCES administrative budget; and salaries and benefits of all school administrators, supervisors, and their support staffs.



VOTE
Tuesday, May 21
7 a.m. - 9 p.m.
High School South Gym

<i>Description</i>	<i>2018-19 Budget</i>	<i>2019-20 Proposed</i>	<i>Dollar Change</i>	<i>Percent Change</i>
Board of Education	\$15,500	\$15,500	\$0	0.00%
District Meeting	\$12,082	\$12,082	\$0	0.00%
Chief School Administrator	\$288,485	\$297,818	\$9,333	3.24%
Business Administration	\$1,084,101	\$1,132,151	\$48,050	4.43%
Auditing	\$25,500	\$27,000	\$1,500	5.88%
Tax Collection	\$660	\$660	\$0	0.00%
Fiscal Agent Fees	\$9,000	\$9,000	\$0	0.00%
Legal	\$44,625	\$44,625	\$0	0.00%
Human Resources	\$465,582	\$541,057	\$75,475	16.21%
Public Information and Services	\$82,772	\$84,736	\$1,964	2.37%
Central Printing and Mailing	\$260,415	\$256,738	-\$3,677	-1.41%
Central Data Processing	\$1,672,691	\$1,845,256	\$172,565	10.32%
Insurance	\$163,267	\$173,058	\$9,791	6.00%
School Association Dues	\$12,200	\$12,200	\$0	0.00%
BOCES Administrative Costs	\$1,625,852	\$1,623,424	-\$2,428	-0.15%
Curriculum Development/Supervision	\$796,786	\$868,843	\$72,057	9.04%
Supervision, Regular School	\$1,950,151	\$1,997,809	\$47,658	2.44%
Research, Planning, and Evaluation	\$166,336	\$176,172	\$9,836	5.91%
Employee Benefits	\$2,083,508	\$2,067,580	-\$15,928	-0.76%
Administrative Total	\$10,759,513	\$11,185,709	\$426,198	3.96%

Expenditures - Capital

13% of the budget goes to capital costs, which include all costs related to the operations and maintenance of the district's buildings, as well as the financing of our annual bus purchases and capital improvement project. This component also includes all expenditures associated with custodial salaries and benefits, service contracts, supplies, utilities, and maintenance and repair of school facilities.

The \$1 million in the Transfer to Capital Fund line will be used for the 2019-20 capital improvement project to include safety and security, technology, and heating, ventilating, air conditioning system improvements at the High School.

<i>Description</i>	<i>2018-19 Budget</i>	<i>2019-20 Proposed</i>	<i>Dollar Change</i>	<i>Percent Change</i>
Operation of Plant	\$2,314,168	\$2,424,622	\$110,454	4.77%
Maintenance of Plant	\$1,517,012	\$1,490,273	-\$26,739	-1.76%
School Construction Financing	\$2,262,650	\$3,378,050	\$1,115,400	49.30%
Bus Purchase Financing	\$476,189	\$753,694	\$277,505	58.28%
Transfer to Capital Fund	\$1,000,000	\$1,000,000	\$0	0.00%
Employee Benefits	\$1,346,292	\$1,363,940	\$17,648	1.31%
Capital Total	\$8,916,311	\$10,410,579	\$1,494,268	16.76%



Revenues

Property Tax

The 2019-20 budget is less than the property levy limit law, resulting in a 3.97% increase in the tax levy, which refers to the total amount collected in school taxes across the district.

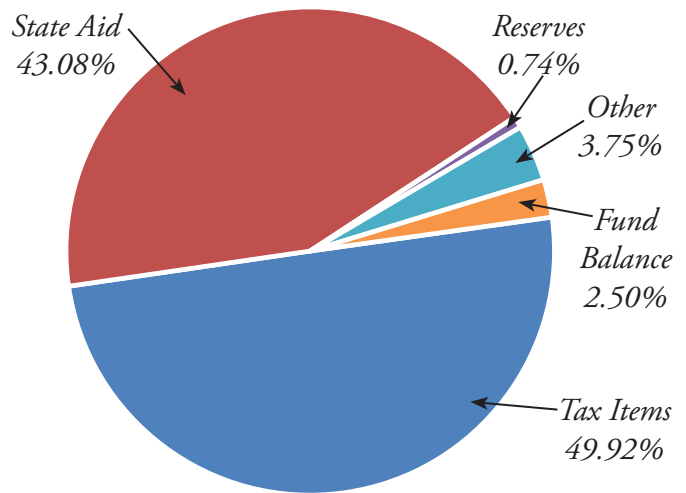
The maximum allowable increase based on the state tax cap law is 7.63%; however, the board and administration recognized that this increase would not be acceptable to the community.

The Horseheads Central School District serves all or part of seven municipalities: Horseheads, Big Flats, Catlin, Erin, Veteran, Cayuta, and Baldwin.

The school district receives a portion of its funding through taxes levied on real property within these municipalities. The district calculates the tax levy based on assessments provided by the assessing body of each municipality in the fall of 2019.

New York State law states that all property within a municipality be assessed at a uniform percentage of market value. In the summer, the state sets equalization rates, which are meant to equalize the assessments from one municipality to the other.

The current full value tax rate in the district is \$17.98 per \$1,000 of assessment. Municipalities submit assessments to the district in late summer, so without exact assessment data or equalization rates, the district can only estimate the tax rate for 2019-20. The projected full value tax rate is estimated to increase 3.28% to \$18.57, or an additional \$0.59 per \$1,000 of assessed value. On a home with a full-value assessment of \$100,000, the projected increase is \$59.00.



State Education Aid

The state budget for fiscal year 2019-20 includes a 5.05% increase in total state aid to the district. More than half of this increase is due to the increased building aid we're receiving due to our district-wide capital improvement project.

Other Revenue Sources

The district plans to use \$2 million of fund balance in this budget, 20% less than budgeted in past years. Additionally, the district will use \$595,000 in reserve funds in the coming year: \$438,000 from the Employee Retirement Contributions Reserve, \$150,000 from the Employee Benefits Accrued Liability Reserve, and \$7,000 from the Unemployment Reserve.

This adjustment to our use of fund balance and reserves strengthens the district's financial position.

Other revenue of \$3.0 million includes Medicaid and Medicare reimbursements, BOCES refund, interest, rental income, donations/gifts, and gate receipts.



Proposition 2: Purchase of Buses

Each year, voters are asked to vote on the purchase of buses. This allows the district to borrow funds to replace buses that are ten years old or older and have 100,000 miles or more. This replacement process meets New York State Education Department recommendations for maintenance and replacement of a bus fleet.

For 2019-20, the district seeks the purchase of eight (8) 65-passenger buses and two (2) 20-passenger buses at a cost not to exceed \$1.4 million.

The district would finance the purchase through a five-year bond, with a substantial portion of the payment covered primarily by state aid for the five years following the purchase.

Currently, the district has 75 buses and nine other transportation vehicles. Maintaining a replacement schedule allows the district to keep its bus fleet in good working order, minimizing maintenance needs. The district's Transportation Department has a passing rate for bus inspections of just under 99% as a result of the regular care they take in maintaining buses while minimizing costs.



Proposition 3: Capital Reserve Fund

On May 21, the community will vote on establishing an additional capital reserve to be used for construction, reconstruction, and equipment for future capital projects.

This proposition asks if the district can set up this reserve, which is essentially a savings account the district can use to offset a portion of the local share of future capital construction costs. The reserve would have a maximum allowable limit of \$10 million, with monies coming from sources such as any non-appropriated fund balance amounts, and state aid relating to expenditures from the capital reserve fund. Establishing this capital reserve will have **no tax impact** to the Horseheads district community.

Any use of this capital reserve fund would also require voter approval before funds could be used. The maximum term of the reserve would be ten years.



VOTE
Tuesday, May 21
7 a.m. - 9 p.m.
Horseheads High School
South Gym



Proposition 4: Acquisition of Property

The fourth proposition involves the purchase of property. The district recently entered into a lease agreement for a building in Big Flats to relocate several district office functions during the capital improvement project at the High School. This proposition asks voters to authorize the district's purchase of this building utilizing existing funds to meet the district's long-term financial and educational goals.

The current district office space, located in the High School south wing, is needed for classrooms while certain classrooms in the High School are being renovated. This phase of the capital project involves the renovation of more than 65% of the classrooms at the High School. The space currently occupied by district offices will continue to be needed for flexible classroom space during the next several years. This plan is needed to maintain the best educational environment for our students during construction.

The property is on Hibbard Road and is currently owned by a non-profit organization. Rather than expending district funds to simply lease the property for several years, owning the building would provide the district with an asset.

If approved, the purchase would be completed with funds from the district's unassigned fund balance, so the purchase of the building would have **no tax impact to the district community.**



Vote Tuesday, May 21
7 a.m. - 9 p.m.
High School South Gym

Learn more about the 2019-20 budget at <http://www.horseheadsdistrict.com/2019-20Budget.cfm>.

Questions? Email hcsdinfo@horseheadsdistrict.com.

Absentee Ballots

Registered voters who cannot get to the polls on May 21 due to illness or travel may vote by using an absentee ballot.

Applications for absentee ballots are available in the district's Business Office, South Wing of the High School, from 8 a.m. to 3:30 p.m., up to and including May 20.

Completed ballots must be returned to the Business Office no later than 5 p.m. May 21.

The district mails absentee ballots to voters listed as "permanently disabled" by the Chemung County Board of Elections.

Questions? Call 739-5601, x4260.

Frequently Asked Questions

Q: How will the budget affect my taxes?

A: We have conservatively estimated the tax rate to increase 3.28% to \$18.57 per thousand of assessed value. On a home assessed at \$100,000, this would mean an increase of \$59. Please note that these estimates are based on preliminary assessment data from the county. Final assessments are released in late summer. See page 13 for more information on the tax rate, including tax rates in neighboring districts.

Q: Are there any additions or reductions in the proposed budget?

A: The proposed budget keeps all current programs intact, including extra-curricular activities such as clubs and athletics. There are some reductions in expenditures, primarily from retirements (we typically hire new staff at lower salaries).

The budget also includes some additions related to safety, including a school resource officer and social workers at the elementary schools, a bus monitor, and an upgrade of our bus repeater system from analog to digital.

It also includes some replacements of outdated scientific graphing calculators at the middle and high schools, an additional coach for our large cross country team, a cleaner position, and a stipend for the Intermediate School Student Council advisor.

Q: What happens if the budget fails?

A: If the budget does not pass, the district can choose to put a revised budget up for a vote. If the budget fails twice, the district must adopt a contingent budget under guidance from the state. A contingent budget reduces expenditures and requires outside organizations to pay for use of district facilities.

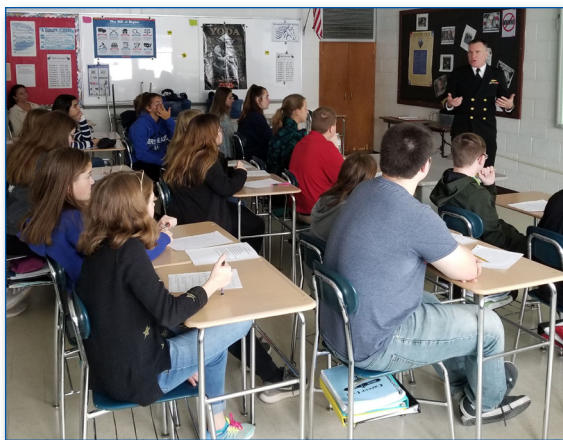
See page 15 for more information on contingent budgets.

Q: Why isn't the increase 2% based on the state tax cap limit?

A: The idea that tax levy increases are capped at 2% is a common misconception. The state tax cap law, enacted in 2011, created a complex formula for districts to calculate their maximum allowable tax levy each year. Part of the formula includes a tax base growth factor of 2% or the rate of inflation, whichever is lower. The formula includes many other figures as well, providing districts with the maximum increase on their tax levy.

This year, the tax cap calculation in Horseheads resulted in a maximum allowable increase of more than 7%. The board and administration recognized that the community could not support this much of an increase and lowered the tax levy increase to 3.97%.

For more information on the budget and budget process, visit <http://www.horseheadsdistrict.com/2019-20Budget.cfm>. Questions? Call (607) 739-5601, x4260 or email hcsdinfo@horseheadsdistrict.com.



Vote Tuesday, May 21 • 7 a.m. - 9 p.m. • High School South Gym

Board of Education Election

Voters will elect three residents to the Board of Education May 21. Below are the three candidates in the order their names will appear on the ballot:

Mary Anne Holleran

Employment: Teacher (retired), Corning-Painted Post School District; Adjunct Faculty, SUNY Cortland

Educational background: B.S., D'Youville College; M.S., Elmira College

Family: Three children, all graduates of Horseheads: Dr. Sean Holleran, Matthew Holleran, Meghan Holleran, Esq.

Number of years in the district: 40

Reason(s) for running: "I believe the prosperity and future of a community are strongly determined by the strength of its school system. The quality of the Horseheads School District encourages people to reside in our community, but, more importantly, provides a foundation for our children's future success. I have been an educator for over 40 years. All of my children attended Horseheads schools. Serving on the board is my opportunity to give back to Horseheads where I have resided for 40 years."



Shehla Javed



Employment: Corning Guthrie Hospital

Educational background: BS Nursing, Elmira College

Family: Spouse, Faisal; son Sulemon, 9th grade; son Abdullah, 7th grade

Number of years in the district: 20+

Reason(s) for running: "Opportunity to share my life experiences to benefit the community, ensure different groups in the community have a voice in making educational and administrative decisions, keeping in mind the interest of our students, parents, and teachers."



Daniel Christmas

Employment: Attorney, Corning Incorporated

Educational background: BA, Georgetown University; JD, University of Virginia School of Law

Family: Spouse, Wendy, a nurse educator at Corning Community College; children, Abby, grade 10; Erin, grade 9; Amelia, grade 7; Sophia, grade 5; and Michael, grade 2, Big Flats.

Number of years in the district: 12

Reason(s) for running: "I am just finishing my first term on the board, and I am proud of the work we have underway to improve our facilities, educational programs, and resources for our students. I am committed to ensuring that this work is completed and that we continue to offer our students the best all-around educational experience possible. I believe that strong schools are critical to the success of our community, and I hope to be re-elected so that I can continue to work to support our students, district staff, and community members as a board member."

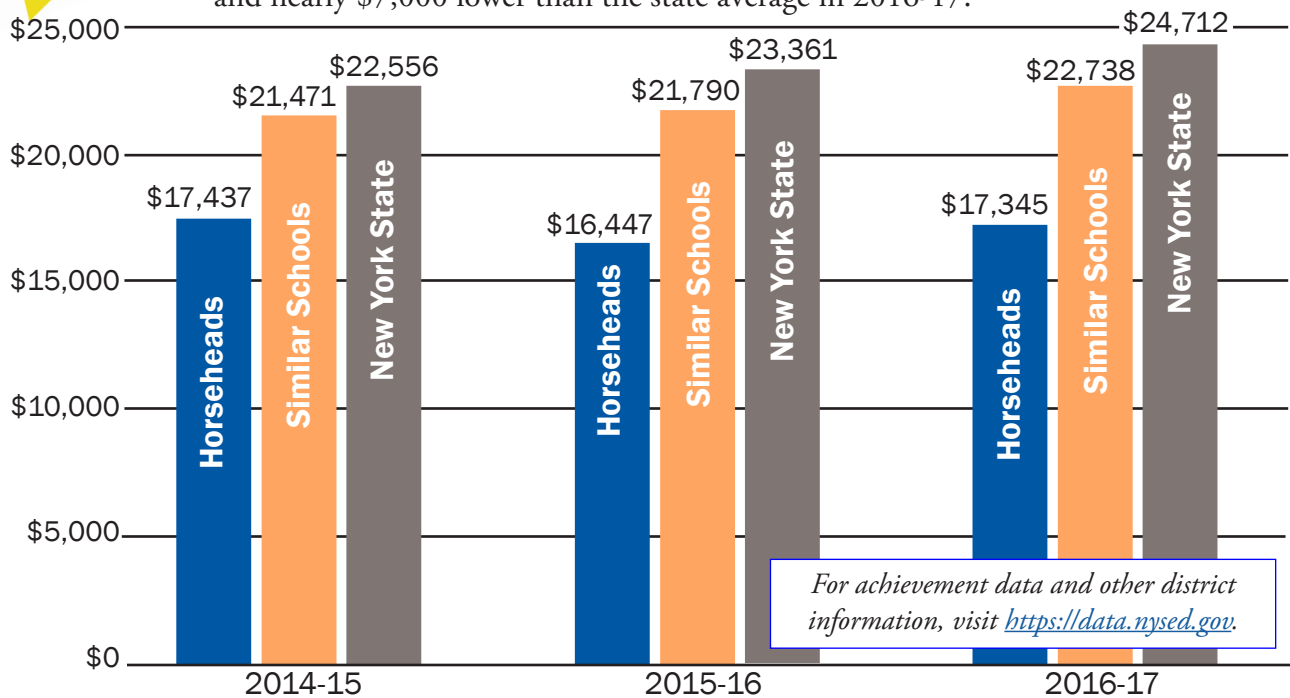


Value for investment

Average per pupil expenditures

17th lowest of 431 upstate districts (see below)

The New York State Education Department reports average expenditures per pupil in all districts. The chart below shows the most recent three years of data available from the state for Horseheads, districts similar in size and income to Horseheads, and the state average. Note that the average expenditures per pupil in Horseheads is lower than both similar schools and the state average - more than \$5,000 lower than similar schools and nearly \$7,000 lower than the state average in 2016-17.



District has 17th lowest per pupil spending upstate

Business First, a Buffalo-area publication, reports Horseheads has the **17th lowest per pupil spending** in the Upstate region, which includes 431 districts in 48 counties.

VOTE

Tuesday, May 21

7 a.m. - 9 p.m.

High School South Gym

Our Everyday Heroes

The Everyday Heroes program honors high school students who are exceptional representatives of their schools and communities. Our 2019 Everyday Heroes are front row, left to right: Ipshita Bhushan, Caroline Williams, Latesha Thomas; back row: Jeremiah Grover, Matthew Kurniawan. The program is sponsored by WENY and First Heritage Federal Credit Union.



Tax Levy = The **total amount in taxes collected** by the school district. In the 2018-19 year, the district's tax levy is \$38,858,749. This means the district collected that amount in total from property owners, both residential and business, across the entire district.

Tax Rate = The **amount of taxes paid on a home or business per thousand of full value assessment**. This number refers to the property owner's share of school tax. The 2018-19 full value tax rate for the district is \$17.98 per thousand of assessed home value. This rate does not include the New York State STAR exemption/rebate.

History

Below is a history of the Horseheads district's tax levy and tax rate based on full value assessment. Note that the current tax rate (\$17.98 per thousand) is less than many of the past 15 years. Because of property growth in the municipalities that make up the district, the tax rate has decreased over the years. The district's tax rate is also the lowest in the area (see chart at bottom of page).

The total amount paid by each taxpayer is based on the individual property's assessment, which is determined by the municipality's assessor. The district has no part in assessing property value.

Year	Tax Levy	Levy % Change	Tax Rate per Thousand	Tax Rate % Change
2003-04	\$24,028,785	13.30%	\$18.36	8.56%
2004-05	\$25,664,364	6.80%	\$19.06	3.81%
2005-06	\$26,877,436	4.73%	\$19.39	1.73%
2006-07	\$28,691,593	6.75%	\$19.40	0.05%
2007-08	\$29,238,518	1.91%	\$18.73	-3.45%
2008-09	\$29,794,417	1.90%	\$17.90	-4.43%
2009-10	\$30,305,445	1.72%	\$17.76	-0.78%
2010-11	\$30,911,554	2.00%	\$17.64	-0.68%
2011-12	\$32,441,675	4.95%	\$18.10	2.61%
2012-13	\$33,548,942	3.41%	\$18.26	0.88%
2013-14	\$34,522,231	2.90%	\$17.99	-1.48%
2014-15	\$35,114,955	1.72%	\$17.84	-0.83%
2015-16	\$35,323,835	0.59%	\$18.04	1.12%
2016-17	\$35,307,604	-0.05%	\$17.78	-1.44%
2017-18	\$36,082,023	2.19%	\$17.54	-1.35%
2018-19	\$37,374,963	3.58%	\$17.98	2.51%

Projected 2019-20 tax rate

The **estimated** tax rate for 2019-20 is **\$18.57 per thousand**.

Actual rate change will depend upon final assessments and equalization rates per municipality.

On a home with a full value assessment of \$100,000...

...this would mean an increase of \$59*.

*This does not include the STAR rebate/exemption.

Area comparison: Full value tax rates per \$1,000 of assessed value

	2016-17	2017-18	2018-19
Corning	\$23.64	\$24.04	\$24.17
Elmira Heights	\$19.79	\$21.77	\$22.28
Elmira	\$21.86	\$19.90	\$20.09
Horseheads	\$17.78	\$17.54	\$17.98

While tax rates in neighboring districts have increased, the tax rate in the Horseheads district has decreased over the years. This is because of property growth in the municipalities that make up the district.

Horseheads Central School District 2019-20 Property Tax Report Card

The Property Tax Report Card is an annual filing requirement of New York State.

	<i>Budgeted 2018-19</i>	<i>Proposed Budget 2019-20</i>	<i>Percent Change</i>
Total Budgeted Amount, not including Separate Propositions	\$77,016,203	\$79,905,919	3.75%
Proposed Tax Levy to Support the Total Budgeted Amount	\$37,374,963	\$38,858,749	
Tax Levy to Support Library Debt, if Applicable	\$0	\$0	
Tax Levy for Non-Excludable Propositions, if Applicable	\$0	\$0	
Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable	\$0	\$0	
Total Proposed School Year Tax Levy	\$37,374,963	\$38,858,749	3.97%
Permissible Exclusions to the School Tax Levy Limit	\$0	\$0	
School Tax Levy Limit, Excluding Levy for Permissible Exclusions	\$37,374,963	\$40,226,430	
Total Proposed School Year Tax Levy, Excluding Levy to Support Library Debt and/or Permissible Exclusions	\$37,374,963	\$38,858,749	
Difference	\$0	\$1,367,681	
Public School Enrollment	3,954	3,835	-3.01%
Consumer Price Index			2.44%

	Actual 2018-19	Estimated 2019-20
Adjusted Restricted Fund Balance	\$12,375,281	\$11,947,063
Assigned Appropriated Fund Balance	\$2,000,000	\$2,000,000
Adjusted Unrestricted Fund Balance	\$3,080,648	\$3,198,095
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	4.00%	4.00%

Schedule of Reserve Funds

<i>Reserve Type</i>	<i>Reserve Name</i>	<i>Reserve Description</i>	<i>3/13/19 Actual Balance</i>	<i>6/30/19 Estimated Balance</i>	<i>Intended Use of the Reserve in the 2019-20 School Year</i>
Capital	Capital Reserve	To pay the cost of any object or purpose for which bonds may be issued	\$5,027,412.70	\$5,030,147.00	District will continue to save funds in this reserve to offset the local burden in future capital projects.
Unemployment Insurance	Unemployment Insurance Reserve	To pay the cost of reimbursement to the State Unemployment Insurance Fund	\$343,286.64	\$340,403.00	District will appropriate an amount equal to the unemployment insurance budget and will utilize the reserve in the amount actually paid in 2019-20.
Tax Certiorari	Reserve for Tax Certiorari	To establish a reserve fund for tax certiorari settlements	\$946,532.76	\$1,232,754.00	Reserve will be appropriated by board action to cover required refunds for tax certiorari settlements, as received.
Employee Benefit Accrued Liability	Reserve for Employee Benefits/Accrued Liability	For the payment of accrued 'employee benefits' due to employees upon termination of service	\$1,545,119.94	\$1,395,972.00	Reserve will be appropriated in an amount consistent with historical data and will be used to offset cost of employees' accrued benefits upon his or her retirement at year end.
Retirement Contribution	Reserve for Retirement Contribution	To fund employer retirement contributions to the State and Local Employees' Retirement System	\$3,945,623.18	\$3,948,108.18	Reserve will be appropriated and used to cover a portion of the cost of the district's ERS contribution.

School District Budget Notice

Overall Budget Proposal	Budget Adopted for 2018-19 School Year	Budget Proposed for 2019-20 School Year	Contingency Budget for 2019- 20 School Year*
Total Budgeted Amount, Not Including Separate Propositions	\$77,016,203	\$79,905,919	\$77,795,851
Increase/Decrease for the 2019-20 School Year		\$2,889,716	\$779,648
Percentage Increase/Decrease in Proposed Budget		3.75%	1.01%
Change in the Consumer Price Index		2.44%	
Proposed Tax Levy to Support the Total Budgeted Amount	\$37,374,963	\$38,858,749	
Levy to Support Library Debt, if Applicable	\$0	\$0	
Levy for Non-Excludable Propositions, if Applicable	\$0	\$0	
Total Tax Cap Reserve Amount Used to Reduce Current Year Levy	\$0	\$0	
Total Proposed School Year Tax Levy	\$37,374,963	\$38,858,749	\$37,374,963
Total Permissible Exclusions	\$0	\$0	
School Tax Levy Limit, Excluding Levy for Permissible Exclusions	\$37,374,963	\$40,226,430	
Total Proposed Tax Levy, Excluding Levy to Support Library Debt and/or Permissible Exclusions	\$37,374,963	\$38,858,749	
Difference: (Negative Value Requires 60% Voter Approval - See Note Below Regarding Separate Propositions)**	\$0	\$1,367,681	
Administrative Component	\$10,759,513	\$11,185,709	\$10,848,169
Program Component	\$57,340,379	\$58,309,631	\$57,832,623
Capital Component	\$8,916,311	\$10,410,579	\$9,115,059

*A contingent budget includes ordinary contingent expenses and salaries subject to a cap on the administrative portion of the budget, with no increase in the tax levy over the prior year. There would be no purchase of new equipment, including buses unless approved by separate proposition, no capital expenditures unless approved by separate proposition and except in emergency situations, no non-essential maintenance, and outside organizations would have to pay for all facilities use.

****Separate Propositions**

Description	Amount
Acquisition of eight (8) 65-passenger buses and two (2) 20-passenger buses	\$1,400,000
Acquisition of Property	\$595,000

Estimated Basic STAR Exemption Savings¹

	Budget Proposed for 2019-20 School Year
Basic STAR Tax Savings	\$517

¹The basic school tax relief (STAR) exemption is authorized by section 425 of the Real Property Tax Law.

The annual budget vote for the fiscal year 2019-2020 by the qualified voters of the Horseheads Central School District, Chemung and Schuyler counties, New York, will be held at the Horseheads High School in said district on Tuesday, May 21, 2019 between the hours of 7:00 a.m. and 9:00 p.m., prevailing time in the Horseheads High School, at which time the polls will be opened to vote by voting ballot or machine.

Vote Tuesday, May 21 • 7 a.m. - 9 p.m. • High School South Gym

*Learn more about the 2019-20 budget at www.horseheadsdistrict.com.
Questions? Call 739-5601, x4260 or email hcsdinfo@horseheadsdistrict.com.*

Budget Vote/Board of Education Election

May 21, 2019

7 a.m. - 9 p.m.

High School South Gym

Who is eligible to vote?

All district residents are eligible to vote, as long as they meet the following requirements:

- Are a U.S. citizen
- Are 18 years of age or older on the day of the vote
- Have lived in the district for at least 30 days prior to the vote on May 21
- Are not restricted from voting in general elections based on election law

***Please note:** You do not have to be registered in general elections or own property in order to vote in school budget votes. If you are not registered to vote in general elections, please bring identification to the vote May 21.*

Questions? Call 739-5601, x4260.

Events

- | | |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| May 17-21 | Gardner Road Book Fair |
| May 18 | Senior Prom |
| May 20 | High School Wind Ensemble, 7:30 p.m., Auditorium |
| May 20-23 | Center Street Book Fair |
| May 21 | Budget Vote/Board of Education Election, High School South Gym, 7 a.m. - 9 p.m.; High School Concert Band/Orchestra, Middle School Concert Band 7:30 p.m., Auditorium; Board of Education Meeting, Multi-Media Center, 9:30 p.m. (approximately) |
| May 24*-27 | No School - Memorial Day Recess |
| May 28 | Middle School Orchestra/Raider White, Blue Bands, 7:30 p.m., High School Auditorium |

** Pending no more emergency closing days*

Horseheads Central School District
One Raider Lane • Horseheads, NY 14845
(607) 739-5601, x4295

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Kristine Dale, Vice President
Daniel Christmas; Warren Conklin;
Mary Anne Holleran; Doug Johnson;
Brian Lynch; Tyler Pribulick; David Sadler;
Victoria Feist, student representative

Superintendent of Schools

Dr. Thomas J. Douglas

Contact

Susan Pirozzolo, (607) 739-5601, x4295
supirozz@horseheadsdistrict.com