



## REVISED 2025-2026 BUDGET

Dear Horseheads Community,

The Board of Education has approved a revised proposed budget for the 2025-2026 school year in the amount of \$104,828,196 to be presented to the community for their vote on Tuesday, June 17. This proposed budget represents a budget increase of 2.09% versus 3.03% in the previously defeated budget.

This revised budget now requires a 50% voter approval to pass, as it does not challenge the tax levy limit law. In fact, **it is now below the tax levy limit**. The revised levy is \$65,172 less than the maximum amount the district is allowed to ask of the community per the calculation prescribed by law. The district accomplished this by applying additional foundation aid (allocated by New York State after the adoption of the late New York State budget) and reducing expenditures.

The revised proposed budget results in a tax levy increase of 4.56%, down from 7.40%. Based on the preliminary assessment data, **the full value tax rate is estimated to increase by 0.31%, or \$5.00 per \$100,000 of assessed value**, down from the prior estimate of \$48.00.

The district continues to be proud of the academic, art, and athletic programs that are provided to the students of our community.

This budget further supports this by:

- Maintaining student programs and extracurricular activities
- Ensuring the sustainability of our previously grant funded Summer Learning Academy
- Enhancing social-emotional, academic, and behavioral supports at our elementary schools with intervention teachers and teaching assistants
- Providing for the continuation of curriculum work that strengthens our academic programs
- Preserving the livelihoods of all staff

**If the Board-approved revised budget does not pass, the Board must automatically convert to a state-mandated contingent budget.** There will be no further votes put before the public. Under a contingent budget, the district would have to reduce expenses by an additional \$2.13 million, as the district is prohibited from increasing the tax levy over what voters approved in the 2024-2025 school year. These cuts would affect students by reducing staff, educational programs, extracurricular activities, and athletics.

I encourage you to take the time to read the information found in this communication, in the previous newsletter, and on the [district's website](#).

**Please vote on Tuesday, June 17.**

Sincerely,

Warren Conklin  
Board of Education President

### 2025-26 REVISED SCHOOL BUDGET PROPOSITION

Budget: \$104,828,196

Year-Over-Year Increase: 2.09%

Est. Annual Tax Rate Increase: 0.31%

Est. Annual Tax Rate Increase:  
\$0.05 per \$1,000 or  
\$5 per \$100,000 full home value

### REVISED BUDGET VOTE

Tuesday, June 17

7 a.m. - 9 p.m.

Horseheads High School  
North Gym

### LEARN MORE

Visit [www.horseheadsdistrict.com](http://www.horseheadsdistrict.com)  
to view budget presentations,  
documents, and meeting recordings.

# PROPOSITION 1: ADOPTION OF 2025-2026 BUDGET

SHALL the proposed budget of the Horseheads Central School District for 2025-2026 in the amount of \$104,828,196 be approved in accordance with Section 2022 of the Education Law and that the balance of said budget after applying public monies thereto, be raised by a tax upon the taxable property of said district?

## WHAT DOES THE REVISED BUDGET INCLUDE?

The Horseheads Central School District Board of Education has approved a revised proposed budget for the 2025-2026 school year in the amount of \$104,828,196.

- The proposed budget results in an estimated increase of 2.09% in the full value tax rate, which requires a 50% voter approval to pass because it is below the New York State tax levy limit.
- The revised budget includes the following reductions:
  - Removal of a proposed new elementary assistant principal as part of the May 20 budget to support the elementary schools consolidation
  - Elimination of a business office position vacated through retirement
  - Elimination of two world language positions vacated through retirements
  - Removal of a transportation department service truck
  - Decrease in BOCES special education funds, not impacting student placement
  - A decrease in health claims stop loss insurance premiums
  - Salary and benefit savings for positions vacated after initial budget
  - Shift of cost of temporary summer labor to the capital project
  - Revised cost of contractual summer work days for teachers

Visit [www.horseheadsdistrict.com](http://www.horseheadsdistrict.com) for more information about the revised budget, including presentations.

## COMPARATIVE EXPENDITURES

	2024-25 Budget	2025-26 Proposed	Dollar Change	Percent Change
Program	\$67,993,121	\$69,434,062	\$1,440,941	2.12%
Capital	\$20,714,556	\$21,816,157	\$1,101,601	5.32%
Administrative	\$13,978,603	\$13,577,977	- \$400,626	- 2.87%
<b>Total</b>	<b>\$102,686,280</b>	<b>\$104,828,196</b>	<b>\$2,141,916</b>	<b>2.09%</b>

## COMPARATIVE REVENUE

	2024-25 Budget	2025-26 Proposed	Dollar Change	Percent Change
Property Taxes/STAR/Payments in Lieu of Taxes/Interest and Penalties	\$48,057,843	\$50,570,633	\$2,512,790	5.23%
State Aid	\$48,157,904	\$48,349,813	\$191,909	0.40%
Other*	\$2,600,533	\$2,662,750	\$62,217	2.39%
Interfund Transfer	\$170,000	\$145,000	- \$25,000	- 14.71%
Appropriated Reserves	\$700,000	\$800,000	\$100,000	14.29%
Debt Service Fund	\$2,000,000	\$1,300,000	- \$700,000	- 35.00%
Appropriated Fund Balance	\$1,000,000	\$1,000,000	\$0	0.00%
<b>Total</b>	<b>\$102,686,280</b>	<b>\$104,828,196</b>	<b>\$2,141,916</b>	<b>2.09%</b>

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

# REVISED SCHOOL DISTRICT BUDGET NOTICE

<b>Overall Budget Proposal</b>	<b>Budget Adopted for 2024-25 School Year</b>	<b>Budget Proposed for 2025-26 School Year</b>	<b>Contingency Budget for 2025-26 School Year*</b>
Total Budgeted Amount, Not Including Separate Propositions	\$102,686,280	\$104,828,196	\$102,696,914
Increase/Decrease for the 2025-26 School Year		\$2,141,196	\$10,634
Percentage Increase/Decrease in Proposed Budget		2.09 %	0.01%
Change in the Consumer Price Index		2.95%	
Proposed Tax Levy to Support the Total Budgeted Amount	\$47,820,026	\$50,001,308	
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	\$47,820,026	\$50,001,308	\$47,820,026
Total Permissible Exclusions	\$2,317,250	\$3,639,593	
School Tax Levy Limit, Excluding Levy for Permissible Exclusions	\$44,214,624	\$46,426,887	
Total Proposed Tax Levy, Excluding Levy to Support Library Debt and/or Permissible Exclusions	\$45,502,776	\$46,361,715	
Difference: (Negative Value Requires 60% Voter Approval - See Note Below Regarding Separate Propositions)**	-\$1,288,152	\$65,172	
Administrative Component	\$13,978,603	\$13,577,977	\$13,079,394
Program Component	\$67,993,121	\$69,434,062	\$68,010,776
Capital Component	\$20,714,556	\$21,816,157	\$21,606,744

\*A contingency budget includes ordinary contingent expenses as determined by the Board 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 salary increases for certain civil service employees not covered by an agreement with a recognized bargaining unit, outside organizations would have to pay for all facilities use, and the budget would be subject to an administrative cap on administrative expenditures.

\*\* List Separate Propositions that are not included in the Total Budgeted Amount: (Tax Levy associated with educational or transportation services propositions are not eligible for exclusion and may affect voter approval requirements)

## Separate Propositions\*\*

Description	Amount
N/A	

## Estimated Basic School Tax Relief (STAR) Exemption Savings<sup>1</sup>

	Budget Proposed for 2025-26 School Year
Basic STAR Tax Savings	\$479

**The annual budget re-vote for the fiscal year 2025-26 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, June 17, 2025 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.**

<sup>1</sup>The basic School Tax Relief (STAR) exemption is authorized by section 425 of the Real Property Tax Law.

## Budget Vote

**Tuesday, June 17, 2025**

**7 a.m. - 9 p.m.**

**Horseheads High School, North 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 June 17
- Are not restricted from voting in general elections based on election law

You do not have to be registered in general elections or own property in order to vote.

### ABSENTEE & EARLY MAIL BALLOTS

Qualified voters who cannot get to the polls on June 17 may request an application for absentee or early mail ballot.

Applications for absentee and early mail ballots are available in the district's Business Office, 143 Hibbard Road, Horseheads, from 8:00 a.m. to 3:30 p.m. up to and including June 16.

Completed ballots must be returned to the District Clerk no later than 5:00 p.m. on June 17. The district mails absentee ballots to voters listed as "permanently disabled" by the Chemung County Board of Elections.

Questions? Call (607) 739-5601, x4201.

### Stay Connected with HCSD



[www.horseheadsdistrict.com](http://www.horseheadsdistrict.com)



607.739.5601 Ext. 4295



[hcsdinfo@horseheadsdistrict.com](mailto:hcsdinfo@horseheadsdistrict.com)

