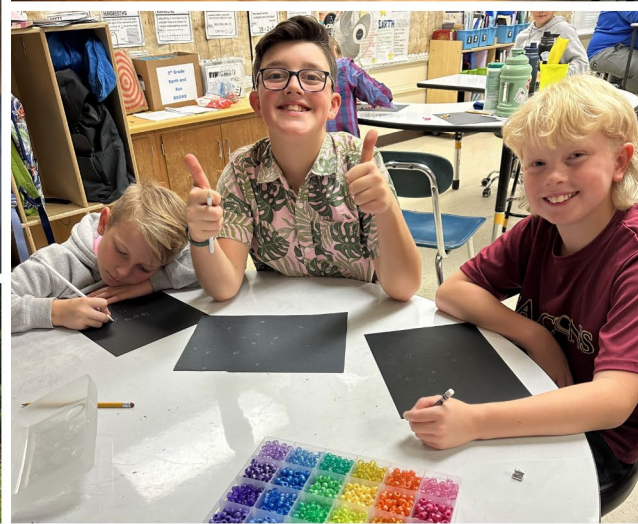


Horseheads Central School District

District Update



February 15, 2024



Explore

Empower

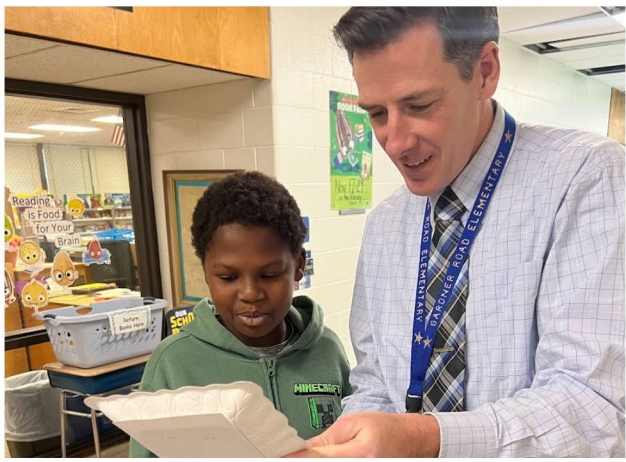
Excel



Explore

Empower

Excel



Explore

Empower

Excel

Horseheads Central School District



Educational Opportunities

Educational Opportunities: Multi-Tiered System of Supports

Curriculum Disciplinary Work

Continued standards unpacking, developing transfer goals, essential questions, and performance tasks

**ELA K-10th Grade
Math K-Algebra
General Music K-4
Science Grades 6-9
World Language
Physical Education**

Special Education

- RR K-6
- 15:1 K-6
- 12:1:1
- Grades 7-12

Social Emotional



Explore

Empower

Excel

Educational Opportunities: Multi-Tiered System of Supports

Curriculum Disciplinary Work What's Next

- **Continue curriculum unit revision and creation**
- **Widen professional learning: Understanding by Design, Science of Reading, math models, instructional practices**
- **Begin development of Geometry, Social Studies K-6, Science K-5, Physics, Chemistry**



Explore

Empower

Excel

Educational Opportunities: Multi-Tiered System of Supports

Curriculum Disciplinary Work What's Next

- **Continued professional learning on Tier 1, performance tasks, differentiation, and data**
- **Exploration of social-emotional and academic screeners, diagnostic, and progress monitoring tools**
- **Continued work on curriculum blueprint, both disciplinary and transdisciplinary**



Explore

Empower

Excel

Educational Opportunities: Multi-Tiered System of Supports Curriculum Disciplinary Work

What's Next

Portrait of a Graduate

- **Unpacking seven indicators**
- **Defining indicators**
- **Embedding indicators in curriculum maps**
- **Begin developing cornerstone assessments and rubrics**



Explore

Empower

Excel

Educational Opportunities: Technology

- **1:1 device initiative continuation**
- **Promethean and laptop replacement cycles**
- **Smart Schools Bond Act and ARP purchasing**
- **Continued expectations for Canvas Learning Management System**

What's next

- **Develop student help desk**
- **Continued software review**



Explore

Empower

Excel

Educational Opportunities: Extra-Curricular/Athletics

- **Intramurals with student voice in all buildings**
- **Student-athlete character workshops**
- **Field Band Home Show and full season of competition**
- **Student Athlete Advisory Committee**
- **Winterguard expanded season**
- **Athletic/Extracurricular Code of Conduct review**
- **Athletic Placement Process review**
- **Competitive Unified Sports in every season**
- **Expanded Modified sports**
- **JV Girls Flag Football**
- **Program specific conditioning program (PLT4M)**
- **Academic eligibility implementation/Academic Study Hall**



District Points of Pride

- **2022 (most recent data available) - 94% graduation rate**
- **2022 – 63% of students earned a Regents Diploma with Advanced Designation (#1 in GST BOCES region)**
- **School of Distinction: 100% of Varsity sports teams achieved Scholar Athlete Team status**
- **NYSSMA honors for middle and high school band and choral students**



Explore

Empower

Excel

continued

District Points of Pride

- **Visitor security and building safety tracking via Raptor System**
- **County SRO program with sheriff's supervision**
- **Transportation: Busing request process with improved routing efficiency; Traversa Bus System integration with tracking of routes and ensuring students checked into buses**
- **Expanded New York farms menu days**
- **Make a Difference Day**
- **New district image**



Explore

Empower

Excel

Horseheads Central School District



Horseheads 2030

Horseheads Central School District

Horseheads 2030

Referendum 1

‘Building Our Future Now’

Substantially complete

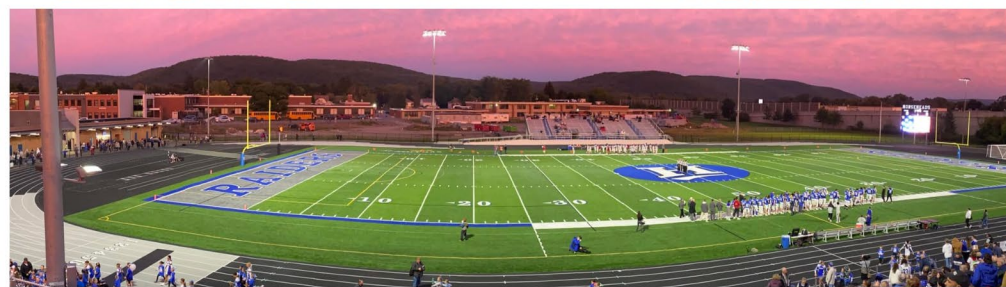


Referendum 2

‘Continuing Our Build’

Ongoing construction

Building Our Future Now

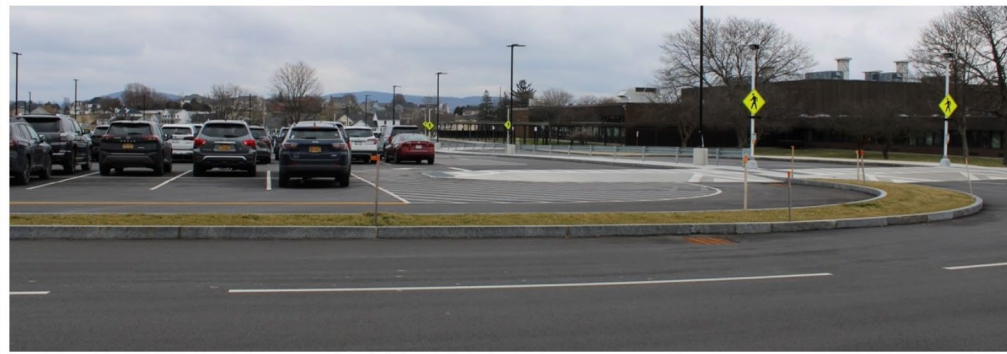


Explore

Empower

Excel

Continuing Our Build



Explore

Empower

Excel

Continuing Our Build: Gardner Road



Explore

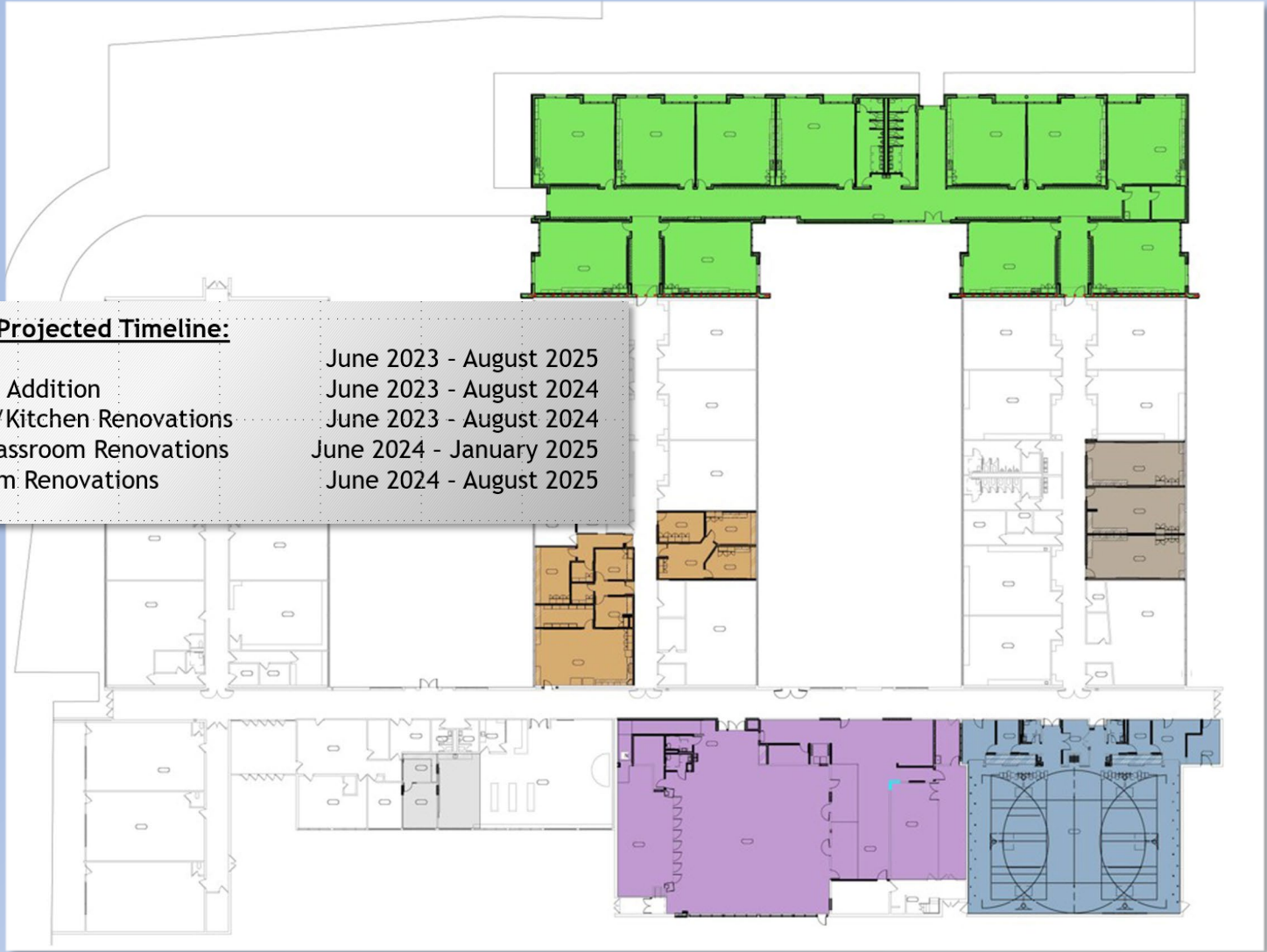
Empower

Excel

Continuing Our Build: Gardner Road

Upcoming Work Projected Timeline:

- | | |
|---------------------------------|--------------------------|
| • Construction: | June 2023 - August 2025 |
| • Classroom Addition | June 2023 - August 2024 |
| • Cafeteria/Kitchen Renovations | June 2023 - August 2024 |
| • B-Wing Classroom Renovations | June 2024 - January 2025 |
| • Gymnasium Renovations | June 2024 - August 2025 |



Explore

Empower

Excel

Continuing Our Build: Big Flats



Explore

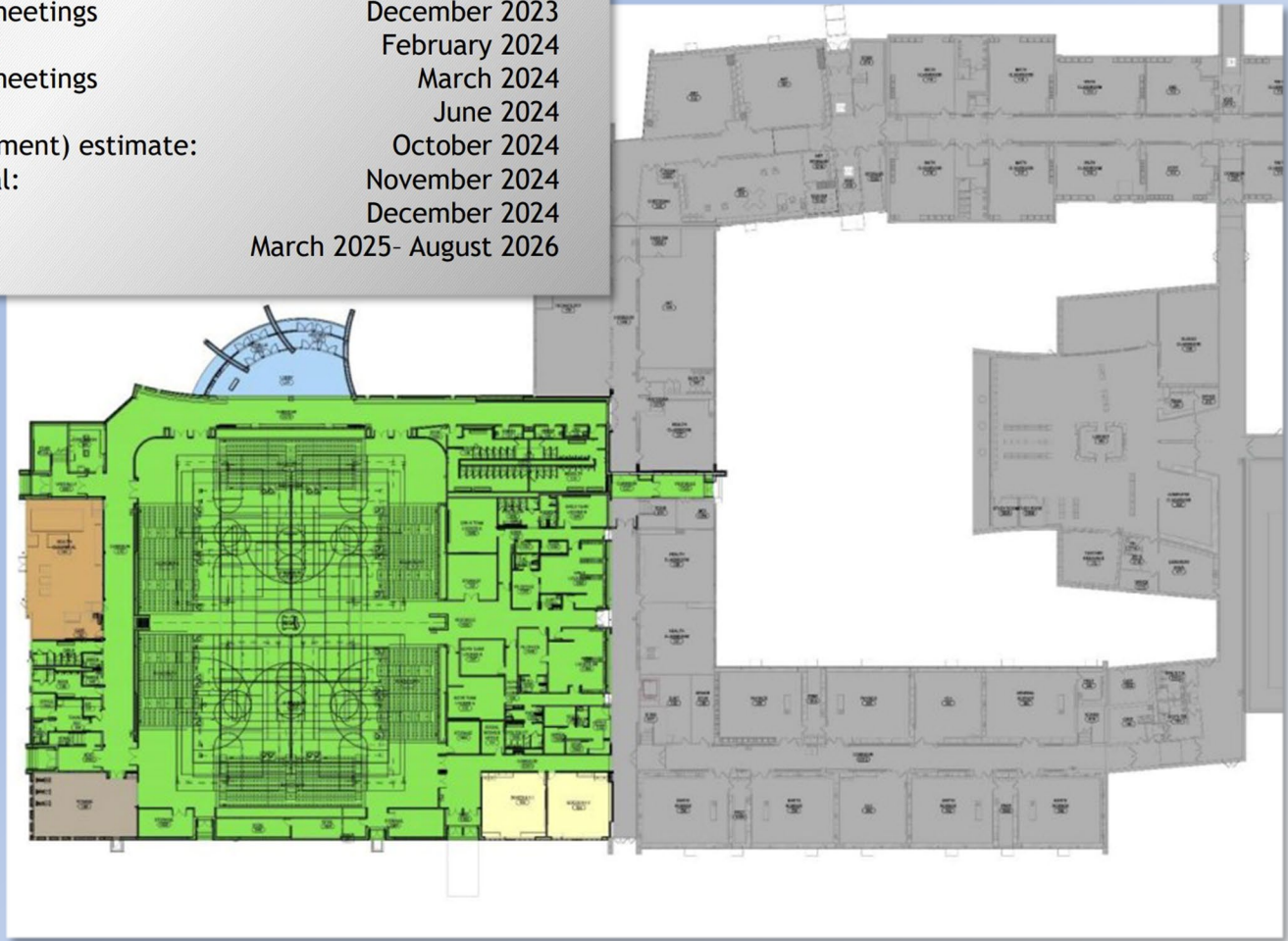
Empower

Excel

Continuing Our Build: High School

Main Construction Project

- Follow up user group meetings December 2023
- DD Estimate Complete February 2024
- Follow up user group meetings March 2024
- SED submission: June 2024
- CD (Construction Document) estimate: October 2024
- Estimated SED approval: November 2024
- Estimated bid period: December 2024
- Construction: March 2025- August 2026



Explore

Empower

Excel

Continuing Our Build: Ridge Road



Upcoming Work Projected Timeline:

- Follow up user group meetings January 2024
- DD Estimate Complete March 2024
- Follow up user group meetings April 2024
- SED submission: June 2024
- CD (Construction Document) estimate: October 2024
- Estimated SED approval: November 2024
- Estimated bid opening: January 2025
- Construction: March 2025- August 2026



Explore

Empower

Excel

Horseheads Central School District



On the horizon...

On the horizon...

Elementary Redistricting Timeline

Census

Closing March 1

Demographic analysis

March-June 2024

**Develop new boundary lines
for three elementary schools**

Beginning June 2024

**Develop new bus routing
for 2025**

Beginning September 2024

Staffing Realignment

Beginning January 2025



continued

Explore

Empower

Excel

On the horizon...

Elementary Redistricting Timeline, cont'd

Shift to three elementary schools September 2025

- **Big Flats opens with construction complete**
- **Gardner Road opens with construction complete**
- **Ridge Road begins construction**
- **Ridge Road students at Center Street for one year**

Ridge Road reopens September 2026

Center Street building transitions Sept 2026 and beyond
**to adult use (district offices, facilities/
maintenance, senior/community center)**



On the horizon...

State mandated shift to electric buses (zero emission)

- **Mandated by state in 2022 NYS budget and legislation**
- **Schools must begin purchasing zero emission buses by 2027**
- **Schools must move to all zero emission buses by 2035**
- **Elected state leaders vetting implications of mandate**
- **Projected costs are \$450,000+ plus per bus, \$80,000+ plus for charging stations, unknown power and infrastructure costs**



On the horizon...

Future Construction Needs



“Horseheads 2030: Completing Our Build”

- **Would complete the three-phase plan to update/renovate the entire district**
- **Would complete the resizing of all classrooms to state recommended levels, implement climate-control, update academic spaces and technology, modernize exterior space for athletics/extracurricular and community activities**
- **Potential voter consideration for the third project targeted for Fall 2024 or Spring/Fall 2025 pending district analysis and advice from architect**



Comptroller's Fiscal Stress Monitoring System

Horseheads Central School District		Public Scores		
Financial Indicators	Fiscal Stress Financial Indicators	2021	2022	2023
1	Unassigned Fund Balance as a Percentage (%) of Gross Expenditures	0	0	0
2	Total Fund Balance as a Percentage (%) of Gross Expenditures	0	0	0
3	Operating Deficits	0	0	0
4	Cash Ratio - Cash and Investments as a Percentage (%) of Current Liabilities	3.33	10	0
5	Cash as a Percentage (%) of Monthly Gross Expenditures	6.67	10	0
6	% Change in Short-Term Cash-Flow Debt Issuance	0	0	0

Total Points	10.0	20.0	0.0
Score Classification	No Designation	No Designation	No Designation



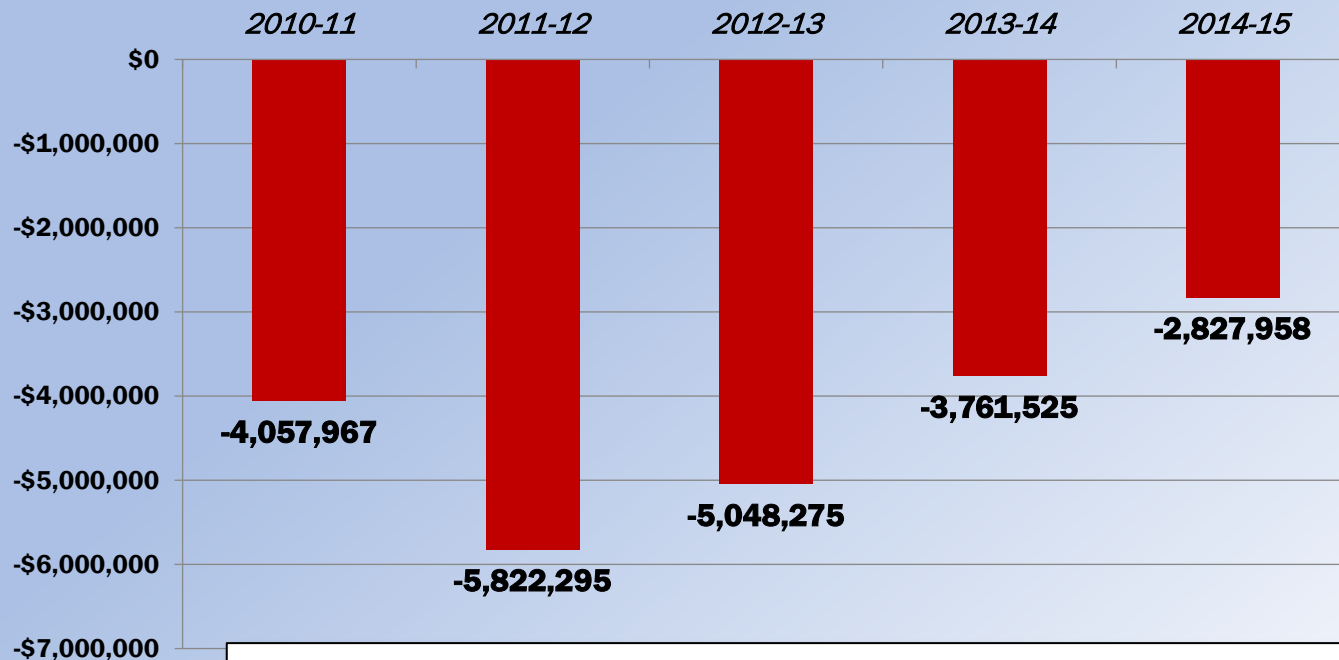
Explore

Empower

Excel

Remember the Gap Elimination Adjustment

The GEA reduced each school district's annual state aid. It was enacted as a result of the state's financial crisis in the 2010-11 state fiscal year and remained in place for five years.



\$21,518,020 in district revenue loss from state

~ \$4.3 million annual loss of state revenue to HCSD

Explore

Empower

Excel



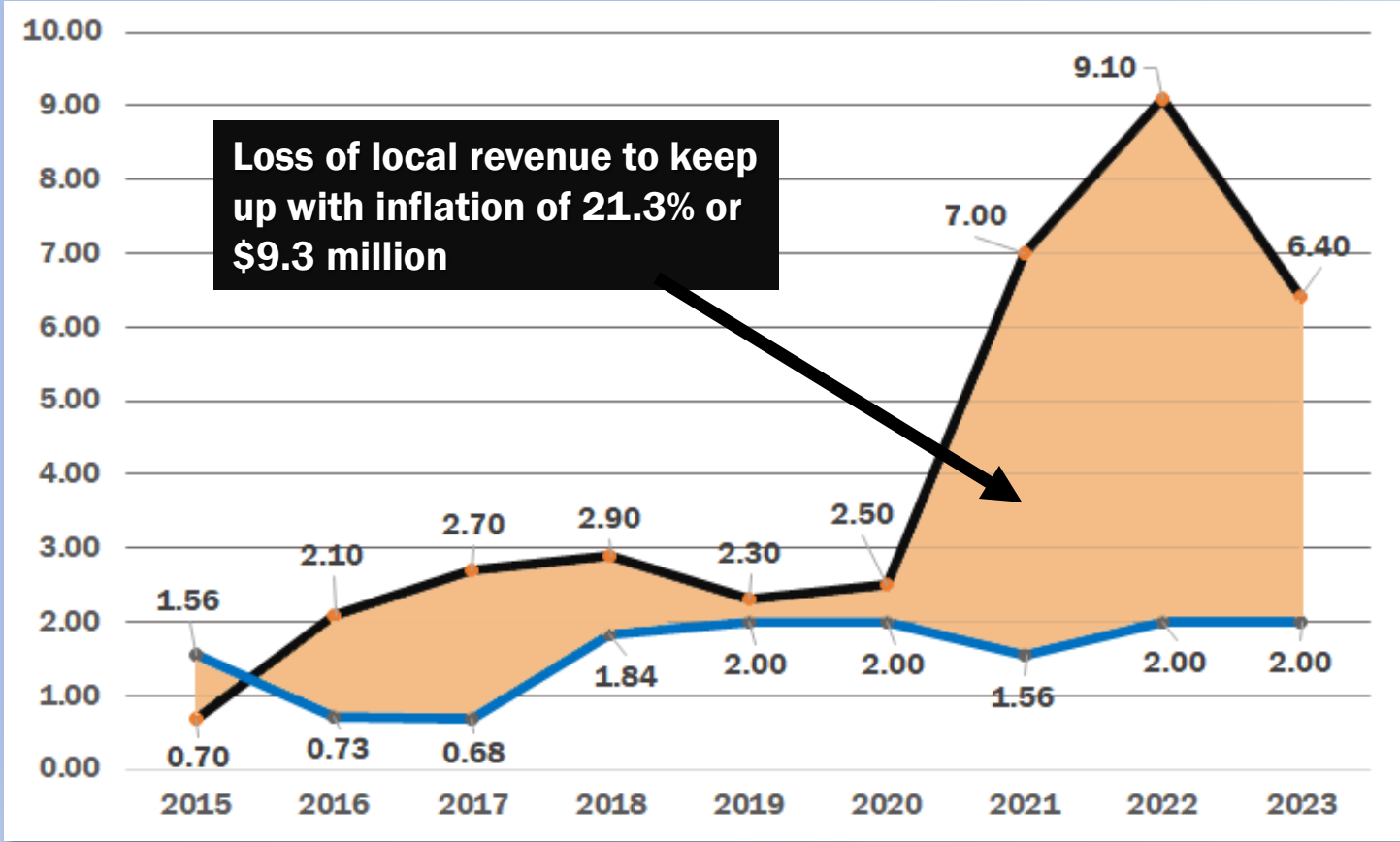
Challenges

- **Health insurance**
- **Contractual services**
 - **Supplies**
 - **Utilities**
 - **Labor**
 - **Food**
 - **Etc**
- **Past/ongoing inflation pressures**



Challenges

Local Revenue vs Inflation



— US High Inflation Rate

— NYS 2% Levy Limit

Explore

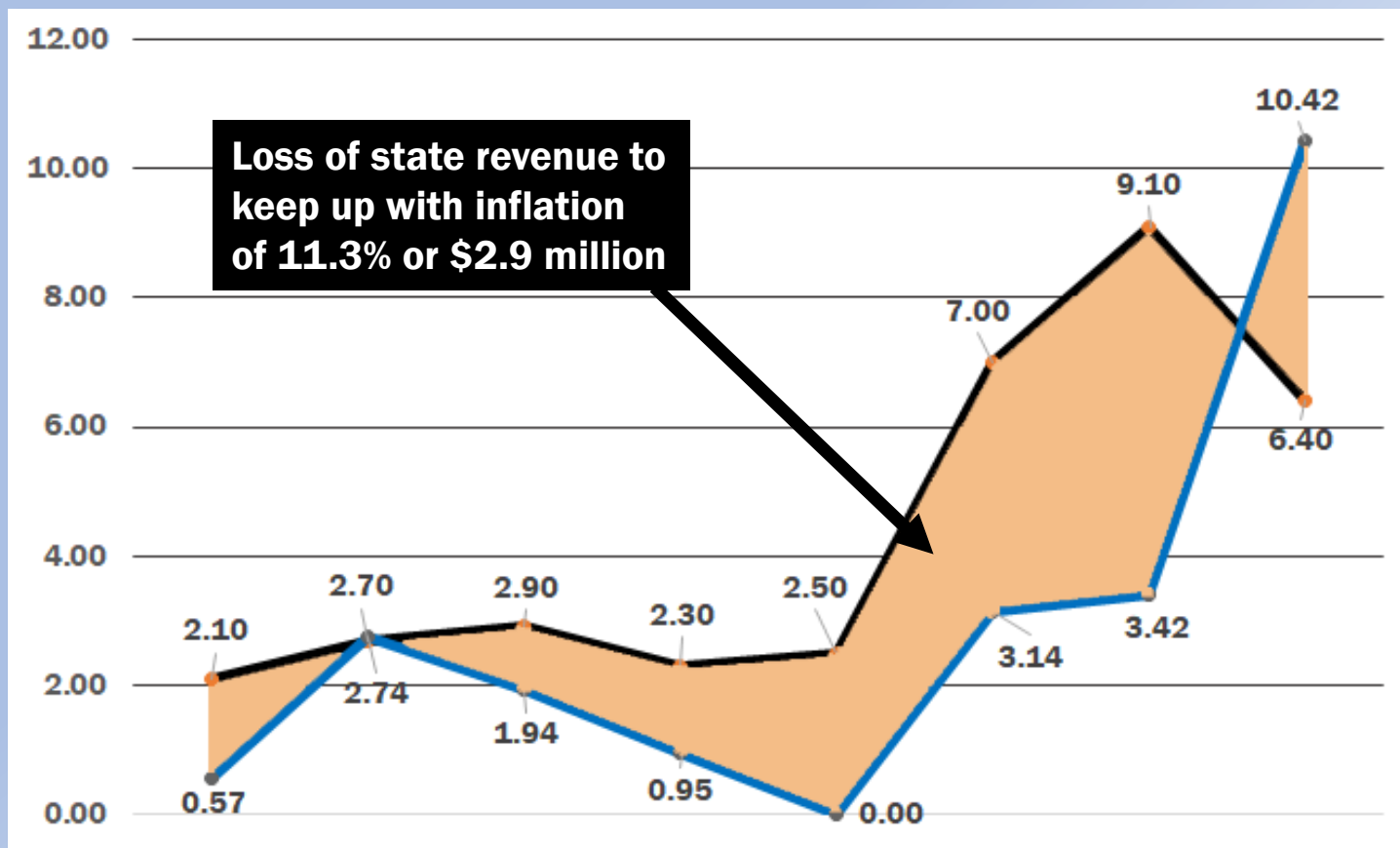
Empower

Excel



Challenges

State Foundation Aid vs Inflation



— US High Inflation Rate

— NYS Foundation Aid Increase

Explore

Empower

Excel



Tax on True Rate Comparison

	Horseheads	Corning	Elmira Heights	Elmira
2012-13	\$18.26	\$25.00	\$22.19	?
2013-14	\$17.99	\$25.50	\$22.65	?
2014-15	\$17.84	\$23.69	\$22.50	?
2015-16	\$18.04	\$23.81	\$21.59	?
2016-17	\$17.78	\$23.64	\$21.86	\$19.79
2017-18	\$17.54	\$24.04	\$21.77	\$19.90
2018-19	\$17.98	\$24.17	\$22.28	\$20.09
2019-20	\$18.04	\$23.81	\$22.78	\$20.60
2020-21	\$18.00	\$23.39	\$21.95	\$20.79
2021-22	\$17.32	\$22.86	\$21.65	\$20.88
2022-23	\$16.04	?	\$18.92	?
2023-24	\$16.38	\$20.89	\$18.75	?

Explore

Empower

Excel

Tax Levy and Tax Rate

Year	Tax Levy	Levy % Change	Tax Rate % Change	Tax Rate per \$1,000	\$ Change per \$1,000	\$ Change per \$100,000
2012-13	\$33,548,942	3.41%	0.88%	\$18.26	\$0.16	\$16.00
2013-14	\$34,522,231	2.90%	-1.48%	\$17.99	-\$0.27	-\$27.00
2014-15	\$35,114,955	1.72%	-0.83%	\$17.84	-\$0.15	-\$15.00
2015-16	\$35,323,835	0.59%	1.12%	\$18.04	\$0.20	\$20.00
2016-17	\$35,307,604	-0.05%	-1.44%	\$17.78	-\$0.26	-\$26.00
2017-18	\$36,082,023	2.19%	-1.35%	\$17.54	-\$0.24	-\$24.00
2018-19	\$37,374,963	3.58%	2.51%	\$17.98	\$0.44	\$44.00
2019-20	\$38,858,749	3.97%	0.34%	\$18.04	\$0.06	\$6.00
2020-21	\$40,792,807	1.31%	-0.22%	\$18.00	-\$0.04	-\$4.00
2021-22	\$40,576,771	-0.53%	-3.78%	\$17.32	-\$0.68	-\$68.00
2022-23	\$41,781,717	2.97%	-7.39%	\$16.04	-\$1.28	-\$128.00
2023-24	\$43,727,924	4.66%	2.11%	\$16.38	\$0.34	\$34.00

Note: In 2006-07, district tax rate was \$19.40

Explore

Empower

Excel

Horseheads Central School District



Preliminary Budget

Overview

February 15, 2024

Governor's Aid Proposal for 2024-25

- **School aid increased by \$825 million**
- **Anticipated school aid increase was \$1.2 billion**
- **Foundation aid increased by \$507 million**
 - **Adjustment made to inflationary factor within foundation aid formula, reducing that figure from 4.1% to 2.4%**
 - **Adjustment caused a \$250 million reduction from the anticipated foundation aid increase**
 - **Elimination of the save harmless provision**
- **Includes a “Back to Basics” reading plan**
- **Includes expansion of school-based health centers**
- **No proposed change to the expense based aid formulas**



Projected State Aid for 2024-25

	2023-24 Budget	2024-25 Gov's Proposal	\$ Change	% Change
Foundation Aid	\$25,883,674	\$27,121,998	\$1,238,324	4.78%
Transportation	\$4,198,118	\$4,676,957	\$478,839	11.41%
Building Aid	\$7,446,727	\$8,558,930	\$1,112,203	14.94%
BOCES	\$5,066,100	\$5,836,262	\$770,162	15.20%
Other Aid Items*	\$1,196,738	\$1,007,717	- \$189,021	- 15.79%
Total	\$43,791,357	\$47,201,864	\$3,410,507	7.79%

* Other aid items include excess cost aid, instructional materials aid



Explore

Empower

Excel

Dormitory Authority of the State of New York (DASNY) Borrowing

- **Provides financing for public entities in New York**
- **Pooled borrowing with other entities within New York**
- **Locks in interest rate to protect against future rate increases**
- **Benefit of a blended rate of interest for the building aid calculation to offset local share**
- **DASNY bonds are callable – able to refinance at a future date if advantageous to do so**



Tax Levy Limit

- **Implemented in 2011**
- **Limits property tax levy growth to 2% or rate of inflation, whichever is less (requires 50% + 1 approval)**
- **Allowable rate of inflation is 2%**
- **Current tax base growth factor is 1.0034, down from last year's 1.0047**
- **District may exceed the maximum allowable tax levy limit by a super majority vote (requires 60% approval)**



Tax Cap Calculation

	2023-24	2024-25
Taxes levied in prior year	\$41,781,717	\$43,727,924
x Tax base growth factor	<u>x 1.0047</u>	<u>x 1.0034</u>
= Adjusted prior year levy amount	\$41,978,092	\$43,876,600
+ PILOTs from prior year	+ \$530,360	+ \$596,285
- Capital exclusion from prior year	<u>- \$0</u>	<u>- \$965,589</u>
= Adjusted prior year levy	\$42,508,451	\$43,507,295
x Allowable levy growth factor	<u>x 1.02</u>	<u>x 1.02</u>
= Adjusted levy	\$43,358,620	\$44,377,441
- Anticipated budget year PILOTs	- \$596,285	- \$162,817
+ Allowable carry-over	--	--
= Tax levy limit, before exclusions	\$42,762,335	\$44,214,624

continued...

Explore

Empower

Excel

Tax Cap Calculation, continued

	2023-24	2024-25
Tax levy limit, before exclusions	\$42,762,335	\$44,214,624
+ Capital exclusions current budget year	+ \$965,589	+ \$6,131,617
ERS exclusion amount	0	+ 10,419
TRS exclusion amount	<u>0</u>	<u>0</u>
Maximum allowable tax levy limit	\$43,727,924	\$50,356,660

Allowable property tax levy change from prior year, based on tax cap calculation	\$6,628,736
	15.16%



Summary of Budgeted Revenues

	Budgeted 2023-24	Budgeted 2024-25	\$ Change
Tax Items	\$44,388,209	\$43,965,741	- \$422,468
State Aid	\$43,791,327	\$47,201,864	\$3,410,537
Other Revenue*	\$3,054,986	\$2,331,968	- \$723,018
Appropriated Reserves	\$950,200		
Debt Service Fund	\$700,000		
Fund Balance	\$1,000,000		
Total Revenue	\$93,884,722	\$93,499,573	- \$385,149

* Includes items such as interest, admissions, rental income, donations and gifts, and stop-loss insurance payments



Explore

Empower

Excel

Summary of Budgeted Expenditures

	Budgeted 2023-24	Budgeted 2024-25	\$ Change	% Change
Salaries	\$40,480,433	\$43,260,084	\$2,779,651	6.87%
Benefits	\$22,811,815	\$26,777,794	\$3,965,979	17.39%
Debt Service	\$8,445,948	\$15,137,563	\$6,691,615	79.23%
BOCES Services	\$14,719,545	\$15,713,929	\$994,384	6.76%
Equipment/Supplies and Contractual	\$5,874,671	\$7,360,613	\$1,485,942	25.29%
Transfers/Capital Outlay	\$1,552,310	\$552,310	- \$1,000,000	- 64.42%
Total Expenditures	\$93,884,722	\$108,802,293	\$14,917,571	15.89%



Explore

Empower

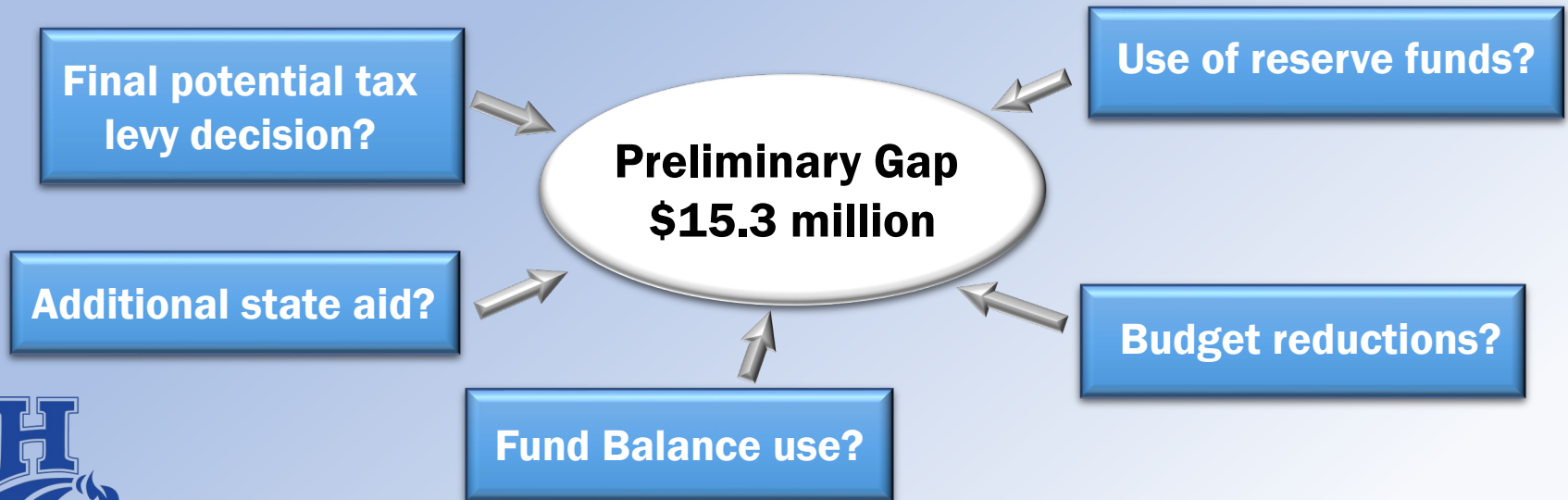
Excel

Preliminary Gap

Expenditures	\$108,802,293
Revenue	\$93,499,573
Gap	- \$15,302,720

Gap amount does not include the use of reserve funds, fund balance, or potential tax levy increase.

Gap-Closing Options:



Explore

Empower

Excel

Transportation Department Overview

	Budgeted 2023-24	Budgeted 2024-25
Salaries	\$3,485,062	\$3,785,787
Equipment	\$32,400	\$32,000
Fuel	\$520,000	\$520,000
Fuel Reimbursement	- \$100,000	- \$100,000
Parts/Supplies	\$361,100	\$361,200
Other Operating Costs	\$220,950	\$275,250
Total	\$4,519,512	\$4,874,237

**Increase of
7.85%**



Explore

Empower

Excel

Transportation

Salary/Position Information

Position	FTE	Budgeted 2022-23	Budgeted 2023-24
Drivers/Drivers in Training/ Floating Attendants	83.0	\$2,127,163	\$2,321,335
Mechanics	6.0	\$381,906	\$420,546
Supervisors/Clerical	3.0	\$218,924	\$230,173
Dispatchers/Safety Examiner/Student Behavior Monitor	5.0	\$211,249	\$231,587
Substitutes/Extra Pay/ Field Trips		\$545,820	\$582,146
Total		\$3,485,062	\$3,785,787



Explore

Empower

Excel

2024-25

Bus Replacement Proposition

Seeking seven school buses and two four-wheel drive student transportation vehicles at a cost not to exceed \$1,600,000



Bus Purchase History

School Year	# of Buses	Average Cost per Bus
2013-14	6	\$114,571
2014-15	6	\$116,663
2015-16	7	\$124,846
2016-17	8	\$131,816
2017-18	7	\$132,558
2018-19	8	\$141,761
2019-20*	10	\$129,080
2020-21	8	\$150,609
2021-22^	7	\$150,659
2022-23	7	\$188,371
2023-24	8	\$193,206

* In 2019-20, two of the buses were small buses at a lesser cost.

^ In 2021-22, one bus was a small bus.



Explore

Empower

Excel

Future budget meetings

All meetings will be live streamed and recorded.

- **Thursday, February 29** **Budget Workshop, 6pm, Multi-Media Center
*Student Services and Athletics***
- **Thursday, March 14** **Regular Meeting, 6pm, Multi-Media Center
*Technology and Facilities***
- **Thursday, March 27** **Regular Meeting, 6pm, Multi-Media Center
*Instructional and District Admin***
- **Thursday, April 11** **Budget Workshop (if needed), 6pm
Multi-Media Center**
- **Wednesday, April 17** **Special Meeting, 7:30am, District Office
at Hibbard Rd
*BOCES Admin Budget***
- **Thursday, April 18** **Regular Meeting, 6pm, Multi-Media Center
*Tentative Budget Adoption***



Horseheads Central School District



Questions