

News

...of the Horseheads Central School District

Vote May 17, 2022
High School South Gym

BUDGET EDITION

Tax rate decrease expected

Dear Community Members:

Our school community is resilient. We are weary in this third year of a global pandemic, but our students, staff, and families are working hard to support each other, and we are committed to providing the best education possible for our children.

To that end, the district presents a budget for 2022-23 that maintains all current programs and services, along with additional opportunities for students. On Tuesday, May 17, residents will vote on this plan, which includes a budget to budget increase of 3.30% and a tax levy increase of 2.97%, which is within the state's 2% tax cap law.

We are pleased to report that the estimated tax rate is expected to decrease. Using estimated assessment data provided by the county, the tax rate is estimated to decrease between 3.0% and 6.36% to a potential rate of \$16.80 to \$16.22 per thousand of assessed full value. The current tax rate is \$17.32 per thousand. The property values in our district remain strong.

The 2022-23 budget has been developed to support our students, district, and community. It maintains all current programs and services while providing additional support for our students. It includes additional funding for instructional equipment, a pilot program for alternative education for middle school students, an expansion of the secondary music program, new sports opportunities, and additional athletic trainer services. The budget also includes an initial plan to sustain the social/emotional support positions and equipment that were added with the federal pandemic aid the district received.

We are able to maintain and increase the services we offer with a great deal of hard work to maximize state aid received by the district and effectively manage department budgets and overall district operations.

On behalf of the Board of Education, I ask that you **please vote on May 17**. Thank you for your support and dedication to our children and the Horseheads Central School District community.

Sincerely,



Kristine Dale, Board of Education President

Ballot items

Proposition 1: ***2022-23 School Budget***

- Budget \$88,470,543
- Budget Increase 3.30%
- Tax Rate is estimated to **decrease by 3.0% to 6.36%:**
Decrease of -\$52 to -\$110
on a home with a full value assessment of \$100,000
- Tax Levy Increase 2.97%
Meets the 2% tax cap law

Proposition 2:

Purchase of Buses

Seven full-size school buses and one four-wheel drive transportation vehicle 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

Board of Education:

Four candidates are running for three seats (more information is on pages 8-9)

**No tax impact*

2022-23 Proposed School Budget

The proposed budget includes...

- All current educational programs (based on current needs and enrollment)
- Additional funds for instructional equipment
- Pilot Middle School alternative education program (BOCES)
- Pilot programs: girls wrestling and flag football
- Secondary music program expansion (based on enrollment)
- Initial planning for sustainability of positions (social workers, reading intervention teacher, teaching assistants) and student laptops funded by federal pandemic aid
- Additional speech services
- Additional athletic trainer services
- Student coverage needs during lunch periods at the High School



On April 22, fifth and sixth-graders in Jaime Slavin's class at the Intermediate School learned about Earth Day and the importance of taking care of the environment.

The tax levy...

- Meets the state's 2% property tax levy limit law with a 2.97% increase over the current year's levy
- Results in an estimated **decrease in the tax rate of 3.0% to 6.36% (from \$17.32 in current year to \$16.80 to \$16.22 per \$1,000 of assessed value)** based on preliminary assessments
- Assessment values and equalization rates are finalized by each municipality in the summer

Visit <https://horseheadsdistrict.com/Budget2022-23.cfm> for more information.

Comparative Expenditures

Description	2021-22	2022-23	Dollar Change	Percent Change
Program	\$61,191,009	\$62,180,003	\$988,994	1.62%
Capital	\$12,511,731	\$13,474,063	\$962,332	7.69%
Administrative	\$11,940,003	\$12,816,477	\$876,474	7.34%
Total	\$85,642,743	\$88,470,543	\$2,827,800	3.30%

Comparative Revenues

Description	2021-22	2022-23	Dollar Change	Percent Change
Property Taxes/STAR/Payments in Lieu of Taxes/Interest and Penalties	\$41,160,949	\$42,376,077	\$1,215,128	2.95%
State Aid	\$39,427,795	\$41,303,551	\$1,875,756	4.76%
Other*	\$2,550,880	\$2,560,715	\$9,835	0.39%
Interfund Transfer	\$902,919	\$630,000	-\$272,919	-30.23%
Appropriated Reserves	\$600,200	\$600,200	\$0	0.00%
Appropriated Fund Balance	\$1,000,000	\$1,000,000	\$0	0.00%
Total	\$85,642,743	\$88,470,543	\$2,827,800	3.30%

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

Expenditures: Program

This component of the budget includes all expenditures necessary for the instruction and transportation of our students, including salaries for teachers, teaching assistants, school counselors, school nurses, social workers, school psychologists, bus drivers, and any other positions involved in the teaching and transporting of students. The Employee Benefits line is a pro-rated calculation of this component's share of costs as required by the state for self-insured health/dental claims, district retirement contributions, workers' compensation and disability insurance, and social security. The component also includes materials, supplies, and contractual items such as conferences, repairs, and service contracts. Program expenditures make up 70.3% of the budget.

<u>Description</u>	<u>2021-22 Budget</u>	<u>2022-23 Proposed</u>	<u>Dollar Change</u>	<u>% Change</u>
Legal	\$44,625	\$44,625	\$0	0.00%
Inservice Training, Instruction	\$144,840	\$142,965	-\$1,875	-1.29%
Teaching, Regular School	\$20,658,202	\$20,438,383	-\$219,819	-1.06%
Students with Disabilities	\$9,600,843	\$9,341,295	-\$259,548	-2.70%
English as a New Language	\$178,743	\$186,072	\$7,329	4.10%
Occupational Education (Grades 9-12)	\$2,733,653	\$3,081,440	\$347,787	12.72%
Teaching, Special Schools	\$3,090	\$3,090	\$0	0.00%
School Library	\$814,897	\$841,301	\$26,404	3.24%
Computer Assisted Instruction	\$882,996	\$778,184	-\$104,812	-11.87%
Attendance	\$156,714	\$183,742	\$27,028	17.25%
Guidance	\$990,101	\$1,016,620	\$26,519	2.68%
Health Services	\$554,980	\$825,400	\$270,420	48.73%
Psychological Services	\$595,970	\$617,614	\$21,644	3.63%
Social Work Services	\$590,694	\$741,837	\$151,143	25.59%
Co-Curricular Activities	\$177,225	\$197,287	\$20,062	11.32%
Interscholastic Athletics	\$732,587	\$763,879	\$31,292	4.27%
District Transportation Services	\$3,490,603	\$3,913,213	\$422,610	12.11%
Garage	\$62,400	\$62,400	\$0	0.00%
Employee Benefits	\$18,492,846	\$18,698,346	\$205,500	1.11%
Transfer to Other Funds	\$285,000	\$302,310	\$17,310	6.07%
Program Total	\$61,191,009	\$62,180,003	\$988,994	1.62%

Key Elements

- The Occupational Education line includes an increase in the district's share of the cost of the GST BOCES Career and Technical Education program.
- Computer Assisted Instruction decreased due to the reallocation of services in the GST BOCES budget (related increase reflected in Curriculum Development/Supervision found in the administrative budget). This line also includes increased funds to support the district's technology replacement cycle for laptops used by students.
- Health Services include additional funds to strengthen the health services provided to students.
- District Transportation increased due to contractual increases and anticipated increases in fuel costs.
- Teaching includes all current staff and programs, plus additional funds for the Middle School Alternative Education Program and new speech and music positions. The district received additional funding from the state to fund our UPK program. The district is able to reduce the budget by this amount received and account for the program costs in its federal fund.
- Special Education includes all current staff and programs. The decrease represents a reallocation of funds for grant funded positions.

Expenditures: Capital

The capital component includes 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 projects. This component includes all expenditures associated with custodial salaries, service contracts, supplies, utilities, and maintenance and repair of school facilities. The Employee Benefits line is a pro-rated calculation of this component's share of costs as required by the state for self-insured health/dental claims, district retirement contributions, workers' compensation and disability insurance, and social security. Capital expenditures make up 15.2% of the budget.

Description	2021-22 Budget	2022-23 Proposed	Dollar Change	% Change
Operation of Plant	\$2,462,131	\$2,540,915	\$78,784	3.20%
Maintenance of Plant	\$1,683,805	\$1,761,378	\$77,573	4.61%
School Construction Financing	\$4,047,800	\$5,042,256	\$994,456	24.57%
Bus Purchase Financing	\$1,331,400	\$1,378,200	\$46,800	3.52%
Transfer to Capital Fund	\$1,400,000	\$1,250,000	-\$150,000	-10.71%
Employee Benefits	\$1,586,595	\$1,501,314	-\$85,281	-5.38%
Capital Total	\$12,511,731	\$13,474,063	\$962,332	7.69%

Key Elements

- The increase in the School Construction Financing line is due to the continuation of short term borrowings to support the district-wide capital improvement project approved by voters in 2017.
- The Transfer to Capital Fund of \$1,250,000 is for roof reconstruction at the Middle School, upgrades to the high school auditorium audio/visual system, replacement of bus garage overhead doors, and the construction of a new storage building.



Students in the High School Interact Club (a community service club) visited Ridge Road Elementary School in April to read to students.



The Middle School presented The Lion King Jr at the High School Auditorium January 28-29.



Students, staff, and families from all of our schools participated in the Horseheads St. Patrick's Day Parade March 19.

Vote Tuesday, May 17
7 a.m. - 9 p.m.
High School South Gym

Expenditures: Administrative

Administrative costs include all expenditures related to the administrative operations of the district: materials, supplies, and contractual obligations for school offices, the board of education, and 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 of all school administrators, supervisors, and their support staffs. The Employee Benefits line is a pro-rated calculation of this component's share of costs as required by the state for self-insured health/dental claims, district retirement contributions, workers' compensation and disability insurance, and social security. Administrative expenditures make up 14.5% of the budget.

<i>Description</i>	<i>2021-22 Budget</i>	<i>2022-23 Proposed</i>	<i>Dollar Change</i>	<i>% Change</i>
Board of Education	\$12,500	\$11,750	-\$750	-6.00%
District Meeting	\$18,038	\$23,423	\$5,385	29.85%
Chief School Administrator	\$325,028	\$324,933	-\$95	-0.03%
Business Administration	\$967,035	\$826,518	-\$140,517	-14.53%
Auditing	\$29,000	\$34,000	\$5,000	17.24%
Tax Collection	\$3,760	\$3,760	\$0	0.00%
Fiscal Agent Fees	\$5,000	\$5,000	\$0	0.00%
Legal	\$44,625	\$44,625	\$0	0.00%
Human Resources	\$600,309	\$637,833	\$37,524	6.25%
Public Information and Services	\$90,499	\$93,516	\$3,017	3.33%
Central Printing and Mailing	\$257,879	\$247,375	-\$10,504	-4.07%
Central Data Processing	\$1,993,155	\$2,341,478	\$348,323	17.48%
Insurance	\$209,733	\$235,000	\$25,267	12.05%
School Association Dues	\$12,050	\$12,200	\$150	1.24%
BOCES Administrative Costs	\$1,710,604	\$1,865,321	\$154,717	9.04%
Curriculum Development/Supervision	1,068,492	\$1,421,341	\$352,849	33.02%
Supervision, Regular School	\$1,934,155	\$2,009,006	\$74,851	3.87%
Research, Planning, and Evaluation	\$144,927	\$142,154	-\$2,773	-1.91%
Employee Benefits	\$2,513,214	\$2,537,244	-\$24,030	0.96%
Administrative Total	\$11,940,003	\$12,816,477	\$876,474	7.34%



In February, Big Flats first-graders marked the 100th day of school with counting, graphs, and crafts.

Key Elements

- Business Administration now includes all in-house business office functions, resulting in a decrease in GST BOCES services and costs.
- Central Data Processing includes increases in GST BOCES services necessary to support the increased inventory of laptops used by students.
- Curriculum Development/Supervision increased due to the reallocation of services in the GST BOCES budget (related decrease reflected in Computer Assisted Instruction found in the program component).

Vote Tuesday, May 17 • 7 a.m. - 9 p.m. • High School South Gym

Revenues

Property Tax

The 2022-23 budget meets the state's 2% property levy limit law, resulting in an increase in the tax levy of 2.97% over the current year. The tax levy refers to the total amount collected in school taxes across the district. This is not the same as the tax rate, which indicates a property owner's share of taxes based on his/her property's assessment.

The Horseheads Central School District serves all or part of seven municipalities: Horseheads, Big Flats, Catlin, Erin, Veteran, Cayuta, and Baldwin. Each municipality assesses its properties separately and submits final assessments in late summer.

State law requires 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 district's current full value tax rate is \$17.32 per \$1,000 of assessment. **For 2022-23, the full value tax rate is estimated to decrease between 3.0% and 6.36% to a potential rate of \$16.80 to \$16.22 per \$1,000 of assessed full value.** On a home with a full-value assessment of \$100,000, the estimated change is a decrease of \$52 to \$110.

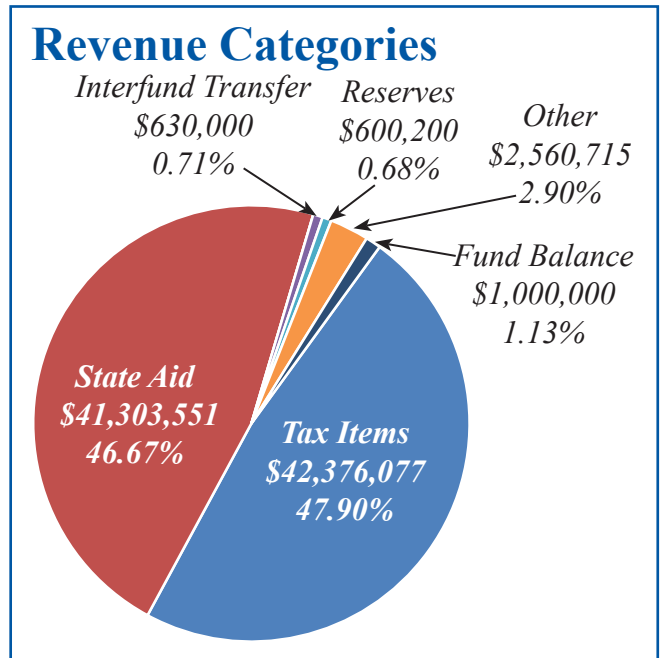
Because assessments and equalization rates are finalized after the budget process, the district must estimate the effect on the full value tax rate at this time. The district calculates the tax rate in August upon receipt of final assessments and equalization rates.

State Education Aid

The state budget for fiscal year 2022-23 includes a 4.76% increase in total state aid to the district. This is due to an increase in foundation aid and transportation aid, as well as approximately \$1 million of additional building aid. This is building aid the district is receiving from the state to support our \$94 million capital improvement project approved by voters in 2017.

Other Revenue Sources

The district plans to use \$1 million of fund balance, \$600,200 from appropriated reserves, and \$630,000 in an interfund transfer from the debt service fund. Other revenue of \$2.56 million includes Medicaid and Medicare reimbursements, BOCES refund, interest, admissions, rental income, donations and gifts, and stop-loss insurance payments.



Area tax rate comparison: Per \$1,000 of assessed full value

	2019-20	2020-21	2021-22
Corning	\$23.81	\$23.39	\$22.86
Elmira	\$20.60	\$20.79	\$20.88
Elmira Heights	\$22.78	\$21.95	\$21.65
Horseheads*	\$18.04	\$18.00	\$17.32

*Horseheads' tax rate for 2022-23 is estimated to decrease to \$16.22-\$16.80.

Vote
May 17
7 a.m. - 9 p.m.
High School
South Gym

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 2022-23, the district seeks approval to purchase seven full-size school buses and one four-wheel drive transportation vehicle (to replace one mini-van) at a cost not to exceed \$1,400,000.

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.

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 more than 98% as a result of the regular care they take in maintaining buses while minimizing costs.



Currently, the district has 74 buses and 11 other transportation vehicles.

Proposition 3: Capital Reserve Fund

On May 17, the community will vote on establishing an additional capital reserve to be used for construction, reconstruction, and equipment for future capital projects.



Gardner Road reading partners.

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 revenue from athletic events, unallocated fund balance, and future budget surpluses.

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.

Absentee Ballots

Registered voters who cannot get to the polls on May 17 due to illness or travel may vote by using an absentee ballot. Current rules allow any voter to request an absentee ballot if concerned about exposure or has an increased risk for severe illness from COVID-19 during the ongoing pandemic.

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

Completed ballots must be returned to the Business Office no later than 5 p.m. May 17.

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

Questions? Call (607) 739-5601, x4260.

Board of Education Election

On May 17, voters will elect three residents to three-year terms on the Board of Education. Below are the four candidates and information they provided to the district. Candidates are listed in the order their names will appear on the ballot.

Daniel Christmas

Employment: Attorney with Corning Incorporated

Educational background: Bachelors, Georgetown University; Juris Doctor, University of Virginia School of Law

Family: Spouse: Wendy Christmas (RN). Children: Abby (Horseheads graduate, freshman in college); Erin (Horseheads senior); Amelia (Horseheads sophomore); Sophia (8th grade, Middle School); Michael (5th grade, Intermediate School)

Number of years living in the district: 15



Reason(s) for running: I am running because I have a strong desire to continue to serve the residents of the Horseheads School District as a member of the Board of Education. I am proud of the work we have done and improvements we have made during my previous six years on the Board. As a longtime resident of the district and a parent of five children who have attended or attend Horseheads schools, I approach every decision and issue as a Board member with the goal of doing what is best for all of the stakeholders in the district: students, parents, taxpayers, teachers, staff, administrators, and others. I care deeply about the success of our schools because I believe a good education is the key to unlocking success in life, whether in college, the workplace, or in the military. I believe my experience on the board will enable me to continue to be a strong advocate for all of the district stakeholders while making decisions in the best interests of our students.

I look forward to continuing my role as a member of the Board of Education in order to continue the work we have in progress -- including facility improvements, curriculum improvements, and enhanced extracurricular opportunities -- all in a cost-effective manner to minimize the burden on taxpayers in the district. Thank you to the community for your support!

Azfar (Azi) Farooquee



Employment: Information Security Management at Lowe's Companies

Educational background: B.S. Computer Information Systems, Chapman University; M.S. Accounting & Information Management, University of Texas at Dallas; MBA, Georgia Institute of Technology

Family: Maria (spouse); Children - Ibrahim (12), Horseheads Middle School - grade 7; Alaaya (4)

Number of years living in the district: 9

Reason(s) for running: I am running for the Board of Education to serve our community, students, teachers, and parents. I believe that good education is essential to shaping a successful future, and our children and students deserve the very best that we can offer to them. As a board member, I will partner with fellow board members to deliver effective governance to meet the needs of our stakeholders.

Budget Vote/Board of Education Election
Tuesday, May 17 • 7 a.m. - 9 p.m. • High School South Gym

Liz O'Dell Wehling

Employment: Cornell University

Educational background: Ed.M. from University at Buffalo

Family: William O'Dell Wehling (spouse), Amelia O'Dell Wehling (3rd Grade at Gardner Road), Gabriel O'Dell Wehling (Pre-k at Gardner Road)

Number of years living in the district: 7

Reason(s) for running: My family moved to Horseheads seven years ago, when our first child was just over a year old. One of the biggest reasons we chose Horseheads was the opportunity to be a part of this amazing school district. Over the last few years, I have had the pleasure of witnessing the best in the staff, students, and families in our district. I feel the time has come and I want to be a bigger part of that success; I want to join the school board to help improve the environment of learning and teaching for all students and staff.

With my Masters in Education, I have found myself thriving in the world of nonprofit volunteer management and fundraising. Though my time in the classroom was short and long ago, my passion for supporting the educational needs of my school community has never been stronger. Currently I am serving as a member of the New York State Department of Education's Commissions Advisory Panel for Special Education Services (CAP) representing individuals with disabilities, as well as serving as the Vice President of the Gardner Road PTO.

Throughout my time here in Horseheads, I have met so many unique people. We are such a diverse community. Joining the school board will allow me to be a part of the leadership to foster a stronger community that celebrates our differences. Our schools are here to serve the educational needs of all children. All stakeholders, parents, all district personnel, as well as students must be partners in this endeavor if we are to be successful. I want to be a part of that success.



MaryAnne (Holleran) Corbett



Employment: Retired teacher, Corning-Painted Post School District; currently adjunct faculty at SUNY Cortland and instructor for Rochester Brainery

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

Family: Spouse, Dr. William Corbett; children, Dr. Sean P. Holleran, Matthew J. Holleran, Meghan A. Holleran

Number of years living in the district: 43

Reason(s) for running: My reason for seeking reelection to the Horseheads School Board is trifold and united by the mission of giving back. First, my three children all attended Horseheads schools grades K through 12. Outstanding educational opportunities, including an extensive variety of coursework, prepared them for their individual pursuits after graduation. Diverse extracurricular activities -- music, arts, athletics, and clubs -- allowed them to pursue their interests outside the classroom. Leadership and community service participation fostered their spirit of being community minded citizens.

Secondly, throughout my life education has been my passion. For 34 years, I taught elementary school -- a career I loved. During my tenure as a classroom teacher, I was elected and served on multiple committees, both school and district wide. Upon my retirement, I was selected to join the adjunct faculty of SUNY Cortland to supervise student teachers where I still serve today. Expanding my admiration for teaching, I led an Italian Cooking Class at the Big Flats Community Center for 10+ years. As the world has transitioned over the past few years, I learned new skills and have since been teaching virtual cooking classes for Rochester Brainery. My career as an educator coupled with my continued teaching allow me to contribute meaningfully to the school board.

Lastly, I have been a resident of Horseheads for over 40 years. I have participated in multiple community activities. I am proud to call Horseheads my home. I am especially proud of our school district. The improvements made during the past few years are incredible. Our school district incentivizes families and businesses to move to Horseheads. I would proudly serve on the school board for community members, seniors, teachers, administrators, but most importantly, the children.

Horseheads Central School District 2022-23 Property Tax Report Card <i>The Property Tax Report Card is an annual filing requirement of New York State.</i>	<i>Budgeted 2021-22</i>	<i>Proposed Budget 2022-23</i>	<i>Percent Change</i>
Total Budgeted Amount, not including Separate Propositions	\$85,642,743	\$88,470,543	3.30%
Proposed Tax Levy to Support the Total Budgeted Amount	\$40,576,771	\$41,781,717	
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	\$40,576,771	\$41,781,717	2.97%
Permissible Exclusions to the School Tax Levy Limit	\$0	\$0	
School Tax Levy Limit, Excluding Levy for Permissible Exclusions	\$40,576,771	\$41,781,717	
Total Proposed School Year Tax Levy, Excluding Levy to Support Library Debt and/or Permissible Exclusions	\$40,576,771	\$41,781,717	
Difference	\$0	\$0	
Public School Enrollment	3,583	3,543	-1.12%
Consumer Price Index	1.23%	4.70%	

	Actual 2021-22	Estimated 2022-23
Adjusted Restricted Fund Balance	\$15,609,577	\$7,010,410
Assigned Appropriated Fund Balance	\$1,000,000	\$1,000,000
Adjusted Unrestricted Fund Balance	\$3,425,710	\$3,538,822
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 Description</i>	<i>3/31/22 Actual Balance</i>	<i>6/30/22 Estimated Balance</i>	<i>Intended Use of the Reserve in the 2022-23 School Year</i>
Capital Reserve	For the cost of any object or purpose for which bonds may be issued	\$10,111,306	\$2,111,183	District will continue to save funds in this reserve to offset the local burden in future capital projects.
Unemployment Insurance Reserve	For reimbursement to the State Unemployment Insurance Fund	\$47,695	\$35,498	District will appropriate an amount equal to the unemployment insurance budget and will utilize the reserve in the amount actually paid.
Mandatory Reserve for Debt Service	To cover debt service payments on outstanding obligations (bonds, BANS) after the sale of district capital assets or improvements	\$4,705,290	\$4,078,290	District will budget an interfund transfer from the Debt Service fund to offset BAN and bond interest payments.
Reserve for Tax Certiorari	For tax certiorari settlements	\$938,091	\$938,114	Reserve will be appropriated by board action to cover required refunds for tax certiorari settlements, as received.
Reserve for Employee Benefits/Accrued Liability	For accrued 'employee benefits' due to employees upon termination of service	\$1,233,629	\$1,083,659	Reserve will be appropriated in an amount consistent with historical data and will be used to offset the cost of employees' accrued benefits upon retirement at year end.
Reserve for Retirement Contributions	For employer retirement contributions to the State and Local Employees' Retirement System	\$2,641,705	\$3,079,499	Reserve will be appropriated and used to cover a portion of the cost of the district's ERS contribution.
Other Reserve: Retirement Contribution - TRS	To fund employer retirement contributions to the NYS Teachers' Retirement System (TRS)	\$200,172	\$200,177	Reserve will be appropriated as necessary to cover portion of the cost of the district's TRS contributions.

School District Budget Notice

Overall Budget Proposal	Budget Adopted for 2021-22 School Year	Budget Proposed for 2022-23 School Year	Contingency Budget for 2022-23 School Year*
Total Budgeted Amount, Not Including Separate Propositions	\$85,642,743	\$88,470,543	\$85,628,133
Increase/Decrease for the 2022-23 School Year		\$2,827,800	-\$14,610
Percentage Increase/Decrease in Proposed Budget		3.30%	-0.02%
Change in the Consumer Price Index		4.70%	
Proposed Tax Levy to Support the Total Budgeted Amount	\$40,576,771	\$41,781,717	
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	\$40,576,771	\$41,781,717	\$40,576,771
Total Permissible Exclusions	\$0	\$0	
School Tax Levy Limit, Excluding Levy for Permissible Exclusions	\$40,576,771	\$41,781,717	
Total Proposed Tax Levy, Excluding Levy to Support Library Debt and/or Permissible Exclusions	\$40,576,771	\$41,781,717	
Difference: (Negative Value Requires 60% Voter Approval - See Note Below Regarding Separate Propositions)**	\$0	\$0	
Administrative Component	\$11,940,003	\$12,816,477	\$12,044,940
Program Component	\$61,190,009	\$62,180,003	\$61,749,896
Capital Component	\$12,511,731	\$13,474,063	\$11,833,297

*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 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.

**Separate Propositions

Description	Amount
Acquire seven (7) full-size school buses and one four-wheel drive transportation vehicle	\$1,400,000

Estimated Basic STAR Exemption Savings¹

	Budget Proposed for 2022-23 School Year
Basic STAR Tax Savings	\$537

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 2022-23 by the qualified voters of the Horseheads Central School District, Chemung and Schuylar counties, New York, will be held at the Horseheads High School in said district on Tuesday, May 17, 2022 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 17 • 7 a.m. - 9 p.m. • High School South Gym

Learn more about the 2022-23 budget at horseheadsdistrict.com/Budget2022-23.cfm

Budget Vote/Board of Education Election

Tuesday, May 17

7 a.m. - 9 p.m.

Horseheads 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 17
- Are not restricted from voting in general elections based on election law

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

Questions?

Contact us at hcsdinfo@horseheadsdistrict.com or 607-739-5601, x4260.

Horseheads Central School District
143 Hibbard Road • Horseheads, NY 14845
607-739-5601, x4295

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Students in the National Honor Society at the High School recently completed their spring service project. They made decorations, mobiles, and art for each of 65 resident rooms and the common areas at the dementia unit at Elcor Nursing Center. They also purchased colorful blankets, therapy stuffed pets, activity mitts, fidgets, and picture books for each resident in the dementia unit.

Board of Education

Kristine Dale, President
Brian Lynch, Vice President
Kevin Adams; Tom Casey; Daniel Christmas;
Warren Conklin; MaryAnne Corbett;
Shehla Javed; Doug Johnson; Caitlyn O'Dell,
student representative

Superintendent of Schools

Dr. Thomas J. Douglas

Contact

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