

A photograph of three horses standing in a row outdoors. The horse in the foreground is a brown horse with a white blaze on its face, wearing a dark leather halter with a blue heart-shaped ornament. The middle horse is a lighter brown horse with a white blaze, wearing a dark halter. The horse in the background is a light-colored horse, possibly a palomino or chestnut, wearing a brown halter. The background shows green foliage and a paved area.

Horseheads Central School District



**Public Hearing on the
2020-21 Budget
June 1, 2020**

If you have a question, you may email it during this presentation to Superintendent Tom Douglas at tdouglas@horseheadsdistrict.com, and he will ask the question for you.



State Budget Update

- **Schools dismissed March 16 – end of year due to COVID-19 pandemic**
- **Replacement of \$1.1 billion state aid with federal aid (pandemic adjustment)**
- **Foundation aid held flat at 2019-20 levels**
- **Four adjustment periods for potential reductions in state aid**
- **Budget vote and board elections to be held June 9th by absentee ballot**



Tax Cap Calculation

	2019-20	2020-21
Taxes levied in prior year	\$37,374,963	\$38,858,749
x Tax base growth factor	<u>x 1.0288</u>	<u>x 1.0175</u>
= Adjusted prior year levy amount	\$38,451,362	\$39,538,777
+ PILOTs from prior year	+ \$949,240	+ \$965,548
- Capital exemptions from prior year	<u>0</u>	<u>- \$1,135,504</u>
= Adjusted levy factors	\$39,400,602	\$39,368,821
x Allowable levy growth factor	<u>x 1.02</u>	<u>x 1.0181</u>
= Adjusted levy	\$40,188,614	\$40,081,397
- Anticipated budget year PILOTs	- \$965,548	- \$1,012,144
+ Allowable carry-over	<u>\$0</u>	<u>+ \$300,000</u>
= Tax levy limit, before exemptions	\$39,223,066	\$39,369,253

continued...



Tax Cap Calculation, continued

	2019-20	2020-21
Tax levy limit, before exemptions	\$39,223,066	\$39,369,253
+ Capital exemptions current budget year	+ \$1,003,364	+ \$1,423,554
ERS exemption amount	0	0
TRS exemption amount	0	0
Maximum allowable tax levy limit	\$40,226,430	\$40,792,807
Amount levied	\$38,858,749	\$40,792,807

Allowable property tax levy change from prior year, based on tax cap calculation	\$1,934,058
	4.98%

Meets the tax cap calculation as required by law



Tax Cap Calculation, continued

	2019-20	2020-21
Proposed property tax levy percent change	\$1,483,786	\$1,934,058
	3.97%	4.98%
Full value tax rate percent change	\$18.04 per thousand	\$18.04-\$18.42* per thousand
	0.34%	0.02-2.09%*

***2020-21 tax rate is a conservative estimate using preliminary assessment data. Final assessment data to be released in August.**

Tax Rate increase of \$0-\$38 per \$100,000 of assessed home value

- does not include STAR
- dependent upon municipality's equalization rate if less than 100%



Budget Comparison

	2019-20	2020-21	\$ Change	% Change
BOE/Central Admin	1,517,557	1,769,875	252,318	16.63%
BOCES	12,792,154	12,316,301	-475,853	-3.72%
Instruction	31,829,409	32,531,059	701,650	2.20%
Facility	3,866,573	3,969,782	103,209	2.67%
Technology	433,439	528,234	94,795	21.87%
Transportation	2,935,542	2,958,259	22,717	0.77%
Benefits	21,138,959	21,990,813	851,854	4.03%
Debt Service	4,131,744	4,780,528	648,784	15.70%
Interfund Transfer	1,260,542	1,285,000	24,458	1.94%
Total	79,905,919	82,129,851	2,223,932	2.78%



Projected State/Federal Aid for 2020-21

	2019-20 Budget	2020-21 Final Budget	\$ Change
Foundation Aid	\$21,964,537	\$21,416,450	-\$548,087
Transportation	\$2,758,033	\$3,000,435	\$242,402
Building Aid	\$3,520,242	\$3,060,959	-\$459,283
BOCES	\$4,814,285	\$4,957,996	\$143,711
Other Aid Items*	\$1,365,860	\$1,199,617	-\$166,243
Federal Pandemic Adjustment	0	\$548,884	\$548,884
Total	\$34,422,957	\$34,184,341	-\$238,616
Total % increase			-0.7%

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

Revenue Comparison

	2019-20	2020-21	\$ Change	% Change
Tax Items	39,888,297	41,868,951	1,980,654	4.97%
State Aid	34,422,957	33,635,457	-787,500	-2.29%
Federal Aid	0	548,884	548,884	100.00%
Interfund Transfer	0	630,000	630,000	100.00%
Reserves	595,000	600,200	5,200	0.87%
Other	2,999,665	2,846,359	-153,306	-5.11%
Appr FB	2,000,000	2,000,000	0	0.00%
Total	79,905,919	82,129,851	2,223,932	2.78%



Proposed 2020-21 School Budget

	Expenditures	Revenues
	82,129,851	
State Aid		\$33,635,457
Federal Pandemic Aid		\$548,884
Tax Levy		\$40,792,807
Appropriated Reserves/ Fund Balance		\$2,600,200
Interfund Transfer – Debt Service Reserve		\$630,000
Other Revenue*		\$3,922,503
Budget	\$82,129,851	\$82,129,851

*“Other” includes items such as Medicaid and Medicare reimbursements, Payments in Lieu of Taxes (PILOTs), BOCES refund, interest, rental income, donations and gifts, and gate receipts.

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This budget...

- **Maintains all current educational/extra-curricular programs**
- **Includes the following safety items:**
 - **GPS tracking on buses**
 - **Updated radios for emergency communication**
- **Utilizes district cash reserves of \$600,200**
- **Utilizes \$630,000 from Debt Service Reserve to reduce maximum allowable tax levy from 6.76% to 4.98%**
- **Utilizes \$2.0 million from fund balance**



The tax levy...

- **Is at New York State's tax levy limit law**
 - **Requires simple majority for approval (50% + 1)**
 - **Allows residents to receive the property tax relief credit**
- **Results in an estimated increase in the full value tax rate:**
 - 0.02% - 2.09% = \$0 - \$38 per**
 - \$100,000 assessed home value**
 - (based on preliminary assessments)**

Reserves/Fund Balance Use

Reserve	2019-20	2020-21
Debt Service Fund	\$0	\$630,000
Retirement Contribution Reserve (ERS)	\$438,000	\$438,000
Employee Benefits Accrued Liability Reserve	\$150,000	\$150,000
Unemployment Reserve	\$7,000	\$12,200
Fund Balance	\$2,000,000	\$2,000,000
Total	\$2,595,000	\$3,230,200



Budget to Budget History

Year	Budget	\$ Change	% Change
2007-08	\$63,345,680	\$2,949,510	4.88%
2008-09	\$66,480,093	\$3,134,413	4.95%
2009-10	\$68,442,931	\$1,962,838	2.95%
2010-11	\$68,673,809	\$230,878	0.34%
2011-12	\$69,329,181	\$655,372	0.95%
2012-13	\$69,511,671	\$182,490	0.26%
2013-14	\$71,640,654	\$2,128,983	3.06%
2014-15	\$72,284,877	\$644,223	0.90%
2015-16	\$73,641,191	\$1,356,314	1.88%
2016-17	\$73,737,117	\$95,926	0.13%
2017-18	\$74,993,599	\$1,256,482	1.70%
2018-19	\$77,016,203	\$2,022,604	2.70%
2019-20	\$79,905,919	\$2,889,716	3.75%
2020-21	\$82,129,851	\$2,223,932	2.78%

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Tax Levy and Tax Rate

Year	Tax Levy	Levy % Change	Tax Rate % Change	Tax Rate per Thousand	\$ Change Per Thousand	\$ Change Per \$100,000
2003-04	\$24,028,785	13.30%	8.56%	\$18.36	\$1.44	\$144.00
2004-05	\$25,664,364	6.80%	3.81%	\$19.06	\$0.70	\$70.00
2005-06	\$26,877,436	4.73%	1.73%	\$19.39	\$0.33	\$33.00
2006-07	\$28,691,593	6.75%	0.05%	\$19.40	\$0.01	\$1.00
2007-08	\$29,238,518	1.91%	-3.45%	\$18.73	(\$0.67)	(\$67.00)
2008-09	\$29,794,417	1.90%	-4.43%	\$17.90	(\$0.83)	(\$83.00)
2009-10	\$30,305,445	1.72%	-0.78%	\$17.76	(\$0.14)	(\$14.00)
2010-11	\$30,911,554	2.00%	-0.68%	\$17.64	(\$0.12)	(\$12.00)
2011-12	\$32,441,675	4.95%	2.61%	\$18.10	\$0.46	\$46.00
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

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Proposition 2: Bus Purchase

- **Six full-size buses**
- **Two wheelchair-accessible buses**
- **Cost not to exceed \$1,300,000**
- **Meets New York State Education Department recommendations for maintenance of bus fleet and keeps our fleet current**
- **To be financed through five-year bond; substantial portion returned to district in state aid**



2020-21 Budget Vote/ Board of Education Election

Proposition No. 1 – Adoption of the 2020-21 Budget

SHALL the proposed budget of the Horseheads Central School District for 2020-2021 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?

Proposition No. 2 – Purchase of Buses

SHALL the Board of Education of the Horseheads Central School District be authorized to: (1) acquire six (6) full-size school buses and two (2) wheelchair-accessible buses, at a maximum aggregate cost of \$1,300,000; (2) expend such sum for such purpose; (3) levy the necessary tax therefore, to be levied and collected in annual installments in such years and in such amounts as may be determined by the Board of Education taking into account state aid; and (4) in anticipation of the collection of such tax, issue bonds and notes of the District at one time or from time to time in the principal amount not to exceed \$1,300,000, and levy a tax to pay the interest on said obligations when due?



2020-21 Budget Vote/ Board of Education Election

Members of the Board of Education

Vote for up to FOUR (4) names, or write in the name(s) of someone else you would like on the school board. The top three vote-getters will earn the three-year terms, and the fourth will fill a one-year unexpired term, open due to the resignation of Tyler Pribulick. The governor's executive order states that candidates will be listed on the ballot in alphabetical order:

Candidates:

Tom Casey

Warren Conklin

Brian Lynch

Najeeb Rehman



2020-21

School Budget Vote

- **Due to COVID-19 pandemic, Budget Vote/Board of Education Election to be held by absentee ballot per Governor's order**
- **District mailed required postcard to all residents with information on how to vote via absentee ballot**
- **Company contracted to print and mail ballots was unable to do so and notified district late Friday; district had to come up with an alternate plan quickly**
- **Ballots to be hand-delivered Wednesday to those who voted in 2019; others completed absentee application and were mailed ballots today**
- **If any resident needs an absentee ballot, they can contact the district for the application process – 739-5601, x4260**
- **Completed absentee ballots must be at office of District Clerk (143 Hibbard Rd, Horseheads) by 5pm on June 9**





Dr. Thomas J. Douglas
Superintendent

143 Hibbard Road • Horseheads, NY 14845
(607) 739-5601, x4201 • Fax (607) 795-2405
www.horseheadsdistrict.com

June 1, 2020

Dear Horseheads Central School District Resident:

Due to the unprecedented global situation regarding COVID-19, the Governor has issued an executive order requiring the 2020 School Budget Vote and Board Election be held by absentee ballot only. We understand that there is little time to complete this process prior to the June 9 deadline, and we would like to provide you with some explanation and instructions on making your vote count.

The district had contracted with an outside company to print and mail our absentee ballots. This company informed us on Friday, May 29 that they were unable to obtain adequate supplies to complete our ballots. As a result, we had to find another supplier and printer to assist us in this process. Because of this late notice from the company, we are expediting the printing and preparation of the ballot packets and are hand-delivering them to those who voted in 2019. We are doing all we can to ensure that ballots get to qualified voters in time to vote. If you or someone you know did not vote in the 2019 vote, is qualified to vote, and would like to vote this year, please contact Terri Clark at 739-5601 extension 4260 as soon as possible.

You may mail your ballot in the provided postage-paid envelope or you may deliver your ballot to the District Clerk by dropping your ballot at the district office located at 143 Hibbard Road (off Daniel Zenker Drive), Horseheads. Ballots must be received by 5pm on June 9 in order to be counted. We ask that you be aware of the date and choose your method of return accordingly to ensure that your ballot gets to us by 5pm on June 9. We are happy to help in any way to ensure your ballot is received on time.

We want to assure you that your ballot is confidential, even though you must write your name and address on the oath envelope. This is required by election law. Please be assured that the election inspector will open the ballot, slide the ballot out of the envelope, and separate it from the envelope prior to any counting. Ballots will be separate from envelopes before any counting of ballots has begun to ensure your confidentiality.

When completing your ballot, please make sure the intent of your vote is clear. Be sure to fill out and sign the oath envelope. This will ensure that your vote counts.

If you have any questions, please contact Terri Clark at (607) 739-5601 extension 4260.

Thank you for voting.

Sincerely,

Dr. Thomas J. Douglas
Superintendent of Schools

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**If you have any final questions at this time,
you may email it to Superintendent Tom Douglas
at tdouglas@horseheadsdistrict.com.**

