

## **BUDGET STATEMENT AND REQUIRED ATTACHMENTS**

The Budget Statement and required attachments must be made available to the public (upon request) at each school building in the district, the district office, any public or free association library located within the district and on the school district's website ([www.horseheadsdistrict.com](http://www.horseheadsdistrict.com)) at least 7 days before the Budget Hearing date and not less than 14 days before the Annual Budget Vote.

Required documents include:

1. Budget Statement – proposed budget in three-part format separated into three components (administration, program and capital). For additional information regarding the 2021-22 budget, please visit the district's website at <https://horseheadsdistrict.com/Budget2021-22.cfm>
2. Property Tax Report Card
3. School Academic Report Cards. This information can also be found at [data.nysed.gov](http://data.nysed.gov).
4. District's Fiscal Accountability Summary. This information can also be found at [data.nysed.gov](http://data.nysed.gov).
5. Salary Disclosure Requirements
6. Exemption Reporting for Taxing Jurisdictions
7. District's Financial Transparency Report

# Horseheads Central School District

## 2021-22 Three-Part Budget

<i>Description</i>	<i>2020-21</i>	<i>2021-22</i>	<i>Dollar Change</i>	<i>Percent Change</i>
Program	\$59,109,437	\$61,190,986	\$2,081,549	3.52%
Capital	\$11,303,138	\$12,511,748	\$1,208,610	10.69%
Administrative	\$11,717,276	\$11,940,009	\$222,733	1.90%
<b>Total</b>	<b>\$82,129,851</b>	<b>\$85,642,743</b>	<b>\$3,512,892</b>	<b>4.28%</b>

### ***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, drivers, and any other positions involved in the teaching and transporting of students. The 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 71.4% of the budget.*

<i>Description</i>	<i>2020-21 Budget</i>	<i>2021-22 Proposed</i>	<i>Dollar Change</i>	<i>% Change</i>
Legal	\$44,625	\$44,625	\$0	0.00%
Inservice Training, Instruction	\$165,688	\$144,840	-\$20,848	-12.58%
Teaching, Regular School	\$20,386,165	\$20,658,202	\$272,037	1.33%
Students with Disabilities	\$9,254,591	\$9,600,843	\$346,252	3.74%
English as a New Language	\$171,063	\$178,743	\$7,680	4.49%
Occupational Education (Grades 9-12)	\$2,891,670	\$2,733,653	-\$158,017	-5.46%
Teaching, Special Schools	\$3,090	\$3,090	\$0	0.00%
School Library	\$818,064	\$814,897	-\$3,167	-0.39%
Computer Assisted Instruction	\$577,700	\$882,996	\$305,296	52.85%
Attendance	\$158,816	\$156,714	-\$2,102	-1.32%
Guidance	\$1,026,037	\$990,101	-\$35,936	-3.50%
Health Services	\$543,546	\$554,980	\$11,434	2.10%
Psychological Services	\$576,595	\$595,970	\$19,375	3.36%
Social Work Services	\$579,833	\$590,694	\$10,861	1.87%
Co-Curricular Activities	\$183,261	\$177,225	-\$6,036	-3.29%
Interscholastic Athletics	\$558,459	\$732,587	\$174,128	31.18%
District Transportation Services	\$2,827,200	\$3,490,603	\$663,403	23.47%
Garage	\$57,800	\$62,400	\$4,600	7.96%
Employee Benefits	\$18,000,234	\$18,492,823	\$492,589	2.74%
Transfer to Other Funds	\$285,000	\$285,000	\$0	0.00%
<b>Program Total</b>	<b>\$59,109,437</b>	<b>\$61,190,986</b>	<b>\$2,081,549</b>	<b>3.52%</b>

*continued*

## Horseheads Central School District 2021-22 Three-Part Budget continued

### 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 project. This component includes all expenditures associated with custodial salaries, service contracts, supplies, utilities, and maintenance and repair of school facilities. The 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 14.6% of the budget.*

<i>Description</i>	<i>2020-21 Budget</i>	<i>2021-22 Proposed</i>	<i>Dollar Change</i>	<i>% Change</i>
Operation of Plant	\$2,370,391	\$2,462,131	\$91,740	3.87%
Maintenance of Plant	\$1,702,518	\$1,683,805	-\$18,713	-1.10%
School Construction Financing	\$3,737,828	\$4,047,800	\$309,972	8.29%
Bus Purchase Financing	\$1,042,700	\$1,331,400	\$288,700	27.69%
Transfer to Capital Fund	\$1,000,000	\$1,400,000	\$400,000	40.00%
Employee Benefits	\$1,449,701	\$1,586,612	\$136,911	9.44%
<b>Capital Total</b>	<b>\$11,303,138</b>	<b>\$12,511,748</b>	<b>\$1,208,610</b>	<b>10.69%</b>

### 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; 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 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 13.9% of the budget.*

<i>Description</i>	<i>2020-21 Budget</i>	<i>2021-22 Proposed</i>	<i>Dollar Change</i>	<i>% Change</i>
Board of Education	\$15,500	\$12,500	-\$3,000	-19.35%
District Meeting	\$11,914	\$18,038	\$6,124	51.40%
Chief School Administrator	\$316,477	\$325,028	\$8,551	2.70%
Business Administration	\$1,015,890	\$967,035	-\$48,855	-4.81%
Auditing	\$29,000	\$29,000	\$0	0.00%
Tax Collection	\$3,760	\$3,760	\$0	0.00%
Fiscal Agent Fees	\$9,000	\$5,000	-\$4,000	-44.44%
Legal	\$44,625	\$44,625	\$0	0.00%
Human Resources	\$601,002	\$600,309	-\$693	-0.12%
Public Information and Services	\$86,699	\$90,499	\$3,800	4.38%
Central Printing and Mailing	\$249,070	\$257,879	\$8,809	3.54%
Central Data Processing	\$1,809,643	\$1,993,155	\$183,512	10.14%
Insurance	\$179,791	\$209,733	\$29,942	16.65%
School Association Dues	\$12,200	\$12,050	-\$150	-1.23%
BOCES Administrative Costs	\$1,669,689	\$1,710,604	\$40,915	2.45%
Curriculum Development/Supervision	\$907,253	\$1,068,492	\$161,239	17.77%
Supervision, Regular School	\$2,038,539	\$1,934,155	-\$104,384	-5.12%
Research, Planning, and Evaluation	\$176,346	\$144,927	-\$31,419	-17.82%
Employee Benefits	\$2,540,878	\$2,513,220	-\$27,658	-1.09%
<b>Administrative Total</b>	<b>\$11,717,276</b>	<b>\$11,940,009</b>	<b>\$222,733</b>	<b>1.90%</b>

2021-22 Property Tax Report Card

070901 - Horseheads Central School District

Contact Person:	Budgeted 2020-21 (A)	Proposed Budget 2021-22 (B)
Telephone Number:		
Total Budgeted Amount, not Including Separate Propositions	82,129,851	85,642,743
A. Proposed Tax Levy to Support the Total Budgeted Amount <sup>1</sup>	40,792,807	40,576,771
B. Tax Levy to Support Library Debt, if Applicable		
C. Tax Levy for Non-Excludable Propositions, if Applicable <sup>2</sup>		
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable		
E. Total Proposed School Year Tax Levy (A + B + C - D)	40,792,807	40,576,771
F. Permissible Exclusions to the School Tax Levy Limit	1,423,554	0
G. School Tax Levy Limit , <u>Excluding</u> Levy for Permissible Exclusions <sup>3</sup>	39,369,253	40,576,771
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	39,369,253	40,576,771
I. Difference: (G - H); (negative value requires 60.0% voter approval) <sup>2</sup>	0	0
Public School Enrollment	3,670	3,585
Consumer Price Index	1.81%	1.23%

<sup>1</sup> Include any prior year reserve for excess tax levy, including interest.

<sup>2</sup> Tax levy associated with educational or transportation services propositions are not eligible for exclusion under the School Tax Levy Limit and may affect voter approval requirements.

<sup>3</sup> For 2021-22, include any carryover from 2020-21 and exclude any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2020-21 (D)	Estimated 2021-22 (E)
Adjusted Restricted Fund Balance	11,756,079	13,157,009
Assigned Appropriated Fund Balance	2,000,000	1,500,000
Adjusted Unrestricted Fund Balance	3,285,194	3,425,710
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	4.00%	4.00%

Schedule of Reserve Funds

Reserve Type	Reserve Name	Reserve Description *	3/31/21 Actual Balance	6/30/21 Estimated Ending Balance	Intended Use of the Reserve in the 2021-22 School Year
Capital		To pay the cost of any object or purpose for which bonds may be issued.	5,040,187	7,040,311	District will continue to save funds in this reserve to offset the local burden in future capital projects
Repair		To pay the cost of repairs to capital improvements or equipment.			
Workers' Compensation		To pay for Workers Compensation and benefits.			
Unemployment Insurance		To pay the cost of reimbursement to the State Unemployment Insurance Fund.	747,670	735,483	District will appropriate an amount equal to the unemployment insurance budget and will utilize the reserve in the amount actually paid
Reserve for Tax Reduction		For the gradual use of the proceeds of the sale of school district real property.			
Mandatory Reserve for Debt Service		To cover debt service payments on outstanding obligations (bonds, BANS) after the sale of district capital assets or improvements.	4,362,440	4,510,391	District will budget an interfund transfer from the Debt Service fund to offset BAN & bond interest payments
Insurance		To pay liability, casualty, and other types of uninsured losses.			
Property Loss		To establish and maintain a program of reserves to cover property loss.			
Liability		To establish and maintain a program of reserves to cover liability claims incurred.			
Tax Certiorari		To establish a reserve fund for tax certiorari settlements	937,998	938,021	Reserve will be appropriated by board action to cover required refunds for tax certiorari settlements, as received.
Reserve for Insurance Recoveries		To account for unexpended proceeds of insurance recoveries at the fiscal year end.			
EBALR – Employee Benefit Accrued Liability		For the payment of accrued 'employee benefits' due to employees upon termination of service.	1,313,506	1,163,538	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 yearend
Retirement Contribution		To fund employer retirement contributions to the State and Local Employees' Retirement System	3,079,414	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 New York State Teachers' Retirement System (TRS.)	200,152	200,157	Reserve will be appropriated as necessary to cover portion of the cost of the district's TRS contributions.

## HORSEHEADS CSD - NEW YORK STATE REPORT CARD [2019 - 20]

The New York State Report Card is an important part of the Board of Regents' effort to create educational equity and raise learning standards for all students. Knowledge gained from the report card on a school's or district's strengths and weaknesses can be used to improve instruction and services to students. The report card provides information to the public on school/district staff, students, and measures of school and district performance as required by the Every Student Succeeds Act (ESSA). Fundamentally, ESSA is about creating a set of interlocking strategies to promote educational equity by providing support to districts and schools as they work to ensure that every student succeeds. New York State is committed to ensuring that all students succeed and thrive in school no matter who they are, where they live, where they go to school, or where they come from.

Due to COVID - 19 and resulting changes to New York State testing, accountability, and federal reporting requirements, 2020-21 district and school accountability statuses are the same as those assigned for the 2019-20 school year. For informational purposes, graduation rates for the Secondary Graduation Rate indicator using lagged 2018-19 data are reported. Spring 2020 standardized state assessments, including the June 2020 Regents examinations, were canceled and are, thus, not reported. For detailed information on requirement changes, please see the U.S. Department of Education-approved waiver and the memorandum from the Office of Accountability entitled " 2019-20 Accountability Implications to Address the COVID-19 Crisis."

### 2020-21 ACCOUNTABILITY STATUS BASED ON 2018-19 DATA

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Per the U.S. Department of Education-approved waiver, districts and schools, including subgroups, will maintain in the 2020-21 school year the same accountability status assigned for the 2019-20 school year with no progress determinations. For more information, please see the memorandum from the Office of Accountability entitled, "2019-20 Accountability Implications to Address the COVID-19 Crisis." The 2020-21 Accountability status may differ from the 2019-20 status as a result of a school reconfiguration. Schools that newly opened for the 2020-21 school year will not be displayed.

## TARGET DISTRICT

## SECTION 1003 SCHOOL IMPROVEMENT FUNDS (2019-20)

The link below provides a list of all Local Education Agencies and public schools that received section 1003 school improvement funds, including the amount of funds each school received and the types of strategies implemented in each school with such funds.

Section 1003 School Improvement Funds Data (61.38 kilobytes)

For information on the use of Title I School Improvement funds, see:

- 2018-19 Title I SIG 1003 Basic Application and Addendum for 2019-20 Extension
- 2019-20 Title I SIG 1003 Basic Planning
- 2019-20 Title I School Improvement Grant 1003 Targeted Support Grant
- 2019-20 Title I School Improvement Grant 1003 ENHANCED Comprehensive Support and Improvement (CSI) Support Grant
- 2019 NYSIP-PLC Phase II
- SIG Cohort 6 and 7 Schools Funded with SIGA in 2019-20

## ELEMENTARY/MIDDLE STATUSES BY SUBGROUP

Per the U.S. Department of Education-approved waiver, districts and schools, including subgroups, will maintain in the 2020-21 school year the same accountability status assigned for the 2019-20 school year with no progress determinations.

Subgroup	Status
All Students	Good Standing
Asian or Native Hawaiian/Other Pacific Islander	Good Standing
Black or African American	Good Standing
Hispanic or Latino	Good Standing
Multiracial	Good Standing
White	Good Standing
English Language Learners	Good Standing
Students with Disabilities	Good Standing
Economically Disadvantaged	Good Standing

## SECONDARY STATUSES BY SUBGROUP

Per the U.S. Department of Education-approved waiver, districts and schools, including subgroups, will maintain in the 2020-21 school year the same accountability status assigned for the 2019-20 school year with no progress determinations.

Subgroup	Status
All Students	Good Standing
Asian or Native Hawaiian/Other Pacific Islander	Good Standing
Black or African American	Good Standing
Hispanic or Latino	Good Standing
Multiracial	Good Standing
White	Good Standing
Students with Disabilities	Targeted Support and Improvement
Economically Disadvantaged	Good Standing

## SECONDARY GRADUATION RATE

Accountability graduation rate data are provided for informational purposes only in 2019-20 and are not used to make district or school accountability status determinations for the 2020-21 school year. For more information, please see the memorandum from the Office of Accountability entitled, "2019-20 Accountability Implications to Address the COVID-19 Crisis."

Subgroup	Cohort	Number In Cohort	Grad Rate
All Students	4-Year	352	91.2%
	5-Year	288	92%
	6-Year	347	89.6%
American Indian or Alaska Native	4-Year	0	—
	5-Year	0	—
	6-Year	3	—
Asian or Native Hawaiian/Other Pacific Islander	4-Year	28	—
	5-Year	23	—
	6-Year	19	—
Black or African American	4-Year	14	—
	5-Year	10	—
	6-Year	8	—
Hispanic or Latino	4-Year	11	—
	5-Year	17	—
	6-Year	14	—
Multiracial	4-Year	11	—
	5-Year	9	—
	6-Year	5	—
White	4-Year	317	91.5%
	5-Year	259	91.9%
	6-Year	316	89.6%
English Language Learners	4-Year	1	—
	5-Year	0	—
	6-Year	0	—
Students with Disabilities	4-Year	31	61.3%
	5-Year	55	54.5%
	6-Year	31	61.3%
Economically Disadvantaged	4-Year	99	81.8%
	5-Year	72	86.1%



Subgroup	Cohort	Number In Cohort	Grad Rate
	6-Year	91	76.9%

## EXPENDITURES PER PUPIL (2019-20)

For detailed information, please see Financial Transparency Report.

	Pupil Count	Federal		State & Local		Total	
		Expenditures	Expenditures Per Pupil	Expenditures	Expenditures Per Pupil	Expenditures	Expenditures Per Pupil
This District	4,004	\$1,546,013	\$386	\$64,669,655	\$16,151	\$66,215,668	\$16,537
Statewide	2,638,949	\$2,632,354,668	\$998	\$57,627,620,079	\$21,837	\$60,259,974,747	\$22,835

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## School Administrator Salary Disclosure Form

Salary: Administrative Compensation Information  
070901 - HORSEHEADS CSD

2020-2021 - Page 1  
Official - as of 04/27/2021 09:49 AM

Form Due May 10, 2021

2021-2022 Salary Threshold = \$143,000

In response to legislative efforts to encourage greater cost sharing in service provision and local government administration, we now provide a section for districts that share administrative staff to highlight these efforts for the upcoming school year. Each sharing district should identify in the form the other district(s) with which they will be sharing administrative staff for school year 2021-2022.

If you will be sharing a Superintendent, list the other district (or districts) in the text box. If you will be sharing other administrative staff required to be reported, please send an email to [EMSCMGTS@nysed.gov](mailto:EMSCMGTS@nysed.gov) indicating the title of the staff persons(s) as well as the other district(s) involved in the cost-sharing.

The salaries, benefits and other compensation reported in the form should reflect only the financial support or commitment that your district will be making. They should **not** reflect the total amounts budgeted to be paid by all participating districts over the school year.

## Report Estimated Salaries in the Budget for the 2021-2022 School Year

Sections 1608 and 1716 of the Education Law  
(Please read the instructions and definitions before completing this form.)

	Title	Salary	Employee Benefits	Other Remuneration
1.	Superintendent of Schools	217,540	62,734	24,642

Please list the district or districts with which you will be sharing a superintendent (if applicable):

## Associate, Assistant and Deputy Superintendents

(Example Titles: Associate Superintendent for Instruction, Deputy Superintendent, Assistant Superintendent for Business, etc.)

2.	ASSISTANT SUPERINTENDENT	137,969	52,111	9,549
3.	ASSISTANT SUPERINTENDENT FOR BUSINESS	126,691	50,016	9,079
4.	ELEMENTARY PRINCIPAL	144,561	52,053	9,704
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Equalized Total Assessed Value 2,583,152,575

School District - 073401 Horseheads

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	28	8,318,271	0.32
13100	CO - GENERALLY	RPTL 406(1)	69	27,719,654	1.07
13500	TOWN - GENERALLY	RPTL 406(1)	74	19,325,186	0.75
13510	TOWN - CEMETERY LAND	RPTL 446	17	296,195	0.01
13650	VG - GENERALLY	RPTL 406(1)	39	8,353,219	0.32
13660	VG - CEMETERY LAND	RPTL 446	2	467,060	0.02
13740	VG O/S LIMITS - SEWER OR WATER	RPTL 406(3)	4	426,483	0.02
13800	SCHOOL DISTRICT	RPTL 408	9	36,801,884	1.42
13850	BOCES	RPTL 408	2	8,983,956	0.35
13870	SPEC DIST USED FOR PURPOSE EST	RPTL 410	2	10,769	0.00
14100	USA - GENERALLY	RPTL 400(1)	7	1,776,529	0.07
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	29	136,475,777	5.28
18600	USA-PROP UNDER PURCHASE CONF	RPTL 400(2)	1	50,259	0.00
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	12	3,840,034	0.15
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	49	26,544,034	1.03
25120	NONPROF CORP - EDUCL(CONST PRC	RPTL 420-a	8	13,333,211	0.52
25130	NONPROF CORP - CHAR (CONST PRO	RPTL 420-a	13	2,562,157	0.10
25230	NONPROF CORP - MORAL/MENTAL IM	RPTL 420-a	16	8,598,976	0.33
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	9	1,217,902	0.05
25400	FRATERNAL ORGANIZATION	RPTL 428	3	1,627,912	0.06
26050	AGRICULTURAL SOCIETY	RPTL 450	1	70,000	0.00
26100	VETERANS ORGANIZATION	RPTL 452	1	1,101,036	0.04
26250	HISTORICAL SOCIETY	RPTL 444	4	591,876	0.02
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	7	2,115,774	0.08
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	12	350,837	0.01
28520	NOT-FOR-PROFIT NURSING HOME CO	RPTL 422	1	4,653,297	0.18
28550	NOT-FOR-PROFIT HOUS CO-SR CITS	RPTL 422	8	9,735,384	0.38
41120	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	1	0	0.00
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	1	0	0.00
41300	PARAPLEGIC VETS	RPTL 458(3)	2	443,042	0.02
41400	CLERGY	RPTL 460	14	22,408	0.00
41700	AGRICULTURAL BUILDING	RPTL 483	3	80,816	0.00
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	116	3,204,198	0.12

Equalized Total Assessed Value 2,583,152,575

School District - 073401 Horseheads

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	31	934,007	0.04
41800	PERSONS AGE 65 OR OVER	RPTL 467	14	482,632	0.02
41804	PERSONS AGE 65 OR OVER	RPTL 467	71	1,975,852	0.08
41805	PERSONS AGE 65 OR OVER	RPTL 467	2	74,730	0.00
41834	ENHANCED STAR	RPTL 425	1,840	131,706,671	5.10
41854	BASIC STAR 1999-2000	RPTL 425	3,980	125,216,017	4.85
41864	Basic STAR (land belongs to ot	RPTL 425	2	36,311	0.00
41934	DISABILITIES AND LIMITED INCOM	RPTL 459-c	13	506,409	0.02
47200	RAILROAD - PARTIALLY EXEMPT	RPTL 489-d&dd	1	3,136,922	0.12
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	5	224,838	0.01
47610	BUSINESS INVESTMENT PROPERTY P	RPTL 485-b	15	4,589,424	0.18
47615	BUSINESS INVESTMENT PROPERTY P	RPTL 485-b	1	13,679	0.00
49500	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	1	0	0.00
50000	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	2	15,385	0.00
Total Exemptions Exclusive of System Exemptions:			6,540	597,995,628	23.15
Total System Exemptions:			2	15,385	0.00
Totals:			6,542	598,011,013	23.15

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Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

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Amount, if any, attributable to payments in lieu of taxes: 1,030,026

Equalized Total Assessed Value 5,643,570

School District - 073401 Horseheads

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	9	194,742	3.45
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	2	43,900	0.78
41834	ENHANCED STAR	RPTL 425	5	302,400	5.36
41854	BASIC STAR 1999-2000	RPTL 425	20	599,000	10.61
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	2	1,845	0.03
Total Exemptions Exclusive of System Exemptions:			38	1,141,887	20.23
Total System Exemptions:			0	0	0.00
Totals:			38	1,141,887	20.23

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Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

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Amount, if any, attributable to payments in lieu of taxes: 0

# HORSEHEADS CSD

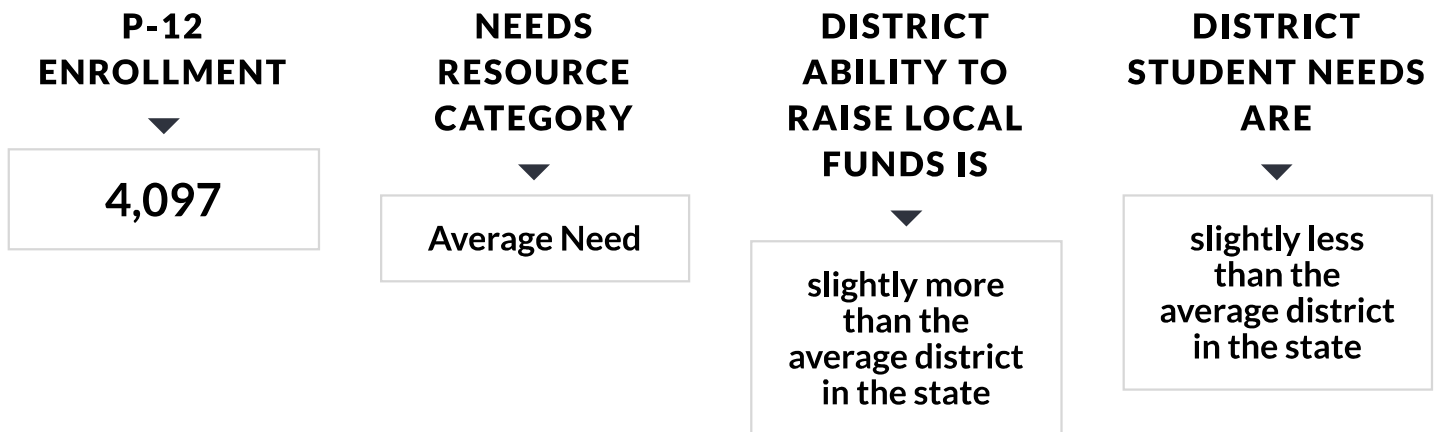
## 2018-19 School Year Financial Transparency Report

The tables below display per pupil expenditures for individual schools, as well as district averages that may be higher or lower than an individual school.

All amounts shown on this report (except exclusions) are per pupil of the entire school or district, unless otherwise noted.

| Business Rules

## What are the economic and student characteristics of this school district?



## Student Demographics

Enrollment	HORSEHEADS CSD
All Students	4,097
Economically Disadvantaged	35%
Students with Disabilities	12%
English Language Learner	1%
<a href="#">?»</a> <a href="#">?</a> Help	

## Report View One: How Much is Being Spent on Instruction and Administration in this School and School District?

Data under the school column represent per pupil expenditures in each category for the individual school selected. School level data (entries A through D) under the district column represent the average per pupil school level expenditures for all schools in the district. Per pupil central district expenditures (entries E through H) are not attributed to any particular school within the district and are applied equally to all schools.

Total spending (entry I) represents all non-excluded per pupil expenditures. Data under the district column represent the average per pupil expenditures of all schools in the district. Data under the school column represent the sum of entry D for the school plus entry H for the district.

Report View One Per Pupil Expenditure Categories	HORSEHEADS CSD
» A. Instruction (A1 + A2 + A3 + A4)	\$9,212.70
» B. Administration (B1 + B2 + B3)	\$1,049.88
» C. All Other Spending (C1 + C2 + C3)	\$1,507.19
D. Total School Level (A + B + C)	\$11,769.77
» E. Central District Instruction (E1 + E2 + E3 + E4)	\$220.15
» F. Central District Administration (F1 + F2 + F3)	\$1,446.30
» G. All Other Central District Spending (G1 + G2 + G3)	\$3,246.96
H. Total Central District Costs	\$4,913.41
I. Total Spending (D + H)	\$16,683.18

## Report View Two: How are the Local/State and Federal Funds Spent in this School and School District?

Report View Two presents the same expenditures reported in View One, but disaggregates that spending by local/state/federal revenue source.

Data under the school column represent per pupil expenditures in each category for the individual school selected. School level data (entries J and K) under the district column represent the average per pupil school level expenditures for all schools in the district. Per pupil central district

expenditures (entries L and M) are not attributed to any particular school within the district and are applied equally to all schools.

Total spending (entry N) represents all non-excluded per pupil expenditures. Data under the district column represent the average per pupil expenditures of all schools in the district. Data under the school column represent the sum of entries J and K for the school plus entries L and M for the district.

Report View Two Per Pupil Expenditure Categories	HORSEHEADS CSD
J. Total School Level Local/State Spending	\$11,390.18
» K. Total School Level Federal Spending	\$379.59
L. Total Central District Level Local/State Spending	\$4,913.41
M. Total Central District Level Federal Spending	\$0.00
N. Total District and School Spending (J + K + L + M)	\$16,683.18

## Detailed Spending: How Much is Spent Per Pupil in Selected Program Areas in This School and School District?

Program Area Details in entries O through Z represent subsets of spending in Report View One and Report View Two. Five program areas are broken out. To calculate per pupil expenditures enrollment of the entire district or school are used for pupil services, community schools programs, and BOCES services. Enrollments for the particular program areas are used for special education, ELL/MLL services, and prekindergarten.

Entries O through T represent school level expenditures. Data under the school column represent per pupil expenditures in each of category in the selected school. Data under the district column represent the district average of all schools in each of these categories.

Entries U through Z represent central district expenditures that are not attributable to a particular school. No data are reported under the school column.

	Program Detail Areas
»	Program areas are included within the above School Level Expenditures (Row D) and Central District Costs (Row H)



## Exclusions: What other spending is not included in the per pupil amounts shown above?

The final section represents total expenditures, with the following exclusions that were not included in the per pupil expenditure calculations above: transportation, tuition, debt service, and other.

“Other Exclusions” include expenditures such as tuition for students attending BOCES full-time, services provided to nonpublic or charter schools, prekindergarten payments to community-based organizations, and community services.

School districts reported expenditures for this report separately from the ST-3 report and may not match the ST-3 report.

District Expenditures Excluded	HORSEHEADS CSD
1. Transportation	\$3,925,595.90
2. Charter School Tuition	\$197,541.33
3. Other Tuition	\$78,077.30
4. Debt Service	\$2,833,688.87
5. Other	\$5,438,060.59
Percent Excluded from Total	15%
<b>Total Expenditures</b>	<b>\$80,823,956.70</b>

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