

## **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 2022-23 budget, please visit the district's website at <https://horseheadsdistrict.com/Budget2022-23.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. Salary Disclosure Requirements
5. Exemption Reporting for Taxing Jurisdictions
6. District's Financial Transparency Report

## Horseheads Central School District 2022-23 Three-Part Budget

<i>Description</i>	<i>2021-22</i>	<i>2022-23</i>	<i>Dollar Change</i>	<i>Percent Change</i>
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%
<b>Total</b>	<b>\$85,642,743</b>	<b>\$88,470,543</b>	<b>\$2,827,800</b>	<b>3.30%</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, 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.*

<i>Description</i>	<i>2021-22 Budget</i>	<i>2022-23 Proposed</i>	<i>Dollar Change</i>	<i>% Change</i>
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%
<b>Program Total</b>	<b>\$61,191,009</b>	<b>\$62,180,003</b>	<b>\$988,994</b>	<b>1.62%</b>

## 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.

<u>Description</u>	<u>2021-22 Budget</u>	<u>2022-23 Proposed</u>	<u>Dollar Change</u>	<u>% Change</u>
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%
<b>Capital Total</b>	<b>\$12,511,731</b>	<b>\$13,474,063</b>	<b>\$962,332</b>	<b>7.69%</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 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.

<u>Description</u>	<u>2021-22 Budget</u>	<u>2022-23 Proposed</u>	<u>Dollar Change</u>	<u>% Change</u>
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%
<b>Administrative Total</b>	<b>\$11,940,003</b>	<b>\$12,816,477</b>	<b>\$876,474</b>	<b>7.34%</b>

**Property Tax Report Card**  
**070901 - HORSEHEADS CSD**

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**Official - as of 04/21/2022 01:19 PM**

\*\*\*\*Please use Chrome or Firefox browsers when entering the Business Portal to complete the PTRC. Internet Explorer is NOT recommended.\*\*\*\*\*

**Note: Some data elements of the Property Tax Report Card have been revised or renamed to more closely follow the Property Tax Cap calculations districts complete on the Office of the State Comptroller website. Please see the Help text above for definitions. Additional guidance on the Property Tax Levy Limit is available on the Office of Educational Management Services website:**  
<http://www.p12.nysed.gov/mgtserv/propertytax/taxcap/>.

**Please also submit an electronic version (PDF or Word) of your school district's 2022-23 Budget Notice to: emscmgts@nysed.gov. This will enable us to help correct any formula or data entry discrepancy quickly.**

**Notice: The Enacted Budget allows school districts to establish a reserve fund for NYS Teachers' Retirement System Contributions, effective immediately. This reserve, if applicable, should be reported in the Schedule of Reserves under 'Other Reserve' and with a description that says: "To fund employer retirement contributions to the New York State Teachers' Retirement System (TRS.)"**

**Form Due - April 25, 2022**

Form Preparer Name:   
 Preparer's Telephone Number:

<u>Shaded Fields Will Calculate</u>	<b>Budgeted 2021-22 (A)</b>	<b>Proposed Budget 2022-23 (B)</b>	<b>Percent Change (C)</b>
Total Budgeted Amount, not including Separate Propositions	85,642,743	88,470,543	3.30 %
A. Proposed Tax Levy to Support the Total Budgeted Amount <sup>1</sup>	40,576,771	41,781,717	
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)	40,576,771	41,781,717	2.97 %
F. Permissible Exclusions to the School Tax Levy Limit	0	0	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions <sup>3</sup>	40,576,771	41,781,717	
H. Total Proposed Tax Levy for School Purposes, <u>Excluding</u> Permissible Exclusions and Levy for Library Debt, Plus Prior Year Tax Cap Reserve (E-B-F+D)	40,576,771	41,781,717	
I. Difference: (G-H);(negative value requires 60.0% voter approval) <sup>2</sup>	0	0	
Public School Enrollment	3,583	3,543	-1.12 %
Consumer Price Index			4.7 %

<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 2022-23, includes any carryover from 2021-22 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2021-22 (D)	Estimated 2022-23 (E)
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**

Reserve Type	Reserve Name	Reserve Description *	3/31/22 Actual Balance	6/30/22 Estimated Ending Balance	Intended Use of the Reserve in the 2022-23 School Year (Limit 200 Characters)**
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**Note: Be sure to click on the Save button at the bottom after each additional Reserve you add under Capital, Property Loss, Liability, or Other Reserve.**

Capital	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
Repair		For the cost of repairs to capital improvements or equipment.			
Workers Compensation		For self-insured Workers Compensation and benefits.			
Unemployment Insurance	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
Reserve for Tax		For the gradual use			

Reduction		of the proceeds of the sale of school district real property.			
Mandatory Reserve for Debt Service	DEBT SERVICE RESERVE	For proceeds from the sale of district capital assets or improvement, restricted to debt service.	4,705,290	4,078,290	District will budget an interfund transfer from the Debt Service fund to offset BAN & bond interest payments
Insurance		For liability, casualty, and other types of uninsured losses.			
Property Loss + (add)		To cover property loss.			
Liability		To cover incurred liability claims.			
Tax Certiorari	TAX CERTIORARI RESERVE	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 Insurance Recoveries		For unexpended proceeds of insurance recoveries at fiscal year end.			
Employee Benefit Accrued Liability	EMPLOYEE BENEFIT ACCRUED LIABILITY RESERVE	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 yearend
Retirement Contribution	ERS RESERVE	For employer retirement contributions to the State and Local Employees' Retirement System.	2,641,705	2,641,779	Reserve will be appropriated and used to cover a portion of the cost of the district's ERS contribution
Reserve for Uncollected Taxes		For unpaid taxes due certain city school districts not reimbursed by their city/county until the following fiscal year.			
Single Other	RETIREMENT	To fund employer	200,172	200,177	Reserve will be

Reserve	CONTRIBUTION - retirement TRS	contributions to the New York State Teachers' Retirement System (TRS.)	appropriated as necessary to cover portion of the cost of the district's TRS contributions.
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**\* NYSED Reserve Guidance:**  
[http://www.p12.nysed.gov/mgtserv/accounting/docs/reserve\\_funds.pdf](http://www.p12.nysed.gov/mgtserv/accounting/docs/reserve_funds.pdf)

**OSC Reserve Guidance:** <http://osc.state.ny.us/localgov/pubs/listacctg.htm#reservefunds>

**\*\*Provide a brief, but specific, statement of the planned use and appropriation for the reserve in SY 2022-23. Mention any capital expenditures that will need to be voted upon in the upcoming Budget Vote.**

Save	Reset	Save & Ready
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# **HORSEHEADS CSD - NEW YORK STATE REPORT CARD [2020 - 21]**

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 changes to New York State testing, accountability, and federal reporting requirements, 2021-22 district and school accountability statuses are the same as those assigned for the 2020-21 school year. For informational purposes, accountability graduation rates and chronic absenteeism data are reported. August 2020, January 2021, and some June 2021 Regents examinations were canceled. For more information, please see the NYSED Waiver Memorandum and NYS Board of Regents Announcement.

## **2021-22 ACCOUNTABILITY STATUS**

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Due to COVID-19 and changes to New York State accountability and federal reporting requirements, 2021-22 district and school accountability statuses are the same as those assigned for the 2020-21 school year.

## **TARGET DISTRICT**



## SECTION 1003 SCHOOL IMPROVEMENT FUNDS (2020-21)

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 \(58.87 kilobytes\)](#)

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

- 2020-21 Title I SIG 1003 Basic Planning
- 2020-21 Title I School Improvement Grant 1003 Targeted Support Grant
- 2020-21 Title I School Improvement Grant 1003 ENHANCED Comprehensive Support and Improvement (CSI) Support Grant
- 2020-23 NYSIP-PLC Phase III
- SIG Cohort 6 and 7 Schools Funded with SIGA in 2020-21

## ELEMENTARY/MIDDLE STATUSES BY SUBGROUP

Due to COVID-19 and changes to New York State accountability and federal reporting requirements, 2021-22 district and school accountability statuses are the same as those assigned for the 2020-21 school year.

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

Due to COVID-19 and changes to New York State accountability and federal reporting requirements, 2021-22 district and school accountability statuses are the same as those assigned for the 2020-21 school year.

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 2020-21 and are not used to make district or school accountability status determinations for the 2021-22 school year.

Subgroup	Cohort	Number In Cohort	Number Graduated	Grad Rate
All Students	4-Year	311	286	92%
	5-Year	350	327	93.4%
	6-Year	288	265	92%
American Indian or Alaska Native	4-Year	0	—	—
	5-Year	0	—	—
	6-Year	0	—	—
Asian or Native Hawaiian/Other Pacific Islander	4-Year	27	—	—
	5-Year	28	—	—
	6-Year	23	—	—
Black or African American	4-Year	16	—	—
	5-Year	14	—	—
	6-Year	10	—	—
Hispanic or Latino	4-Year	13	—	—
	5-Year	11	—	—
	6-Year	17	—	—
Multiracial	4-Year	14	—	—
	5-Year	9	—	—
	6-Year	9	—	—
White	4-Year	276	256	92.8%
	5-Year	317	295	93.1%
	6-Year	259	238	91.9%
English Language Learners	4-Year	2	—	—
	5-Year	1	—	—
	6-Year	0	—	—

Subgroup	Cohort	Number In Cohort	Number Graduated	Grad Rate
Students with Disabilities	4-Year	33	22	66.7%
	5-Year	30	21	70%
	6-Year	55*	31	56.4%
Economically Disadvantaged	4-Year	82	66	80.5%
	5-Year	95	83	87.4%
	6-Year	72	62	86.1%

\*Not enough students were in this subgroup in the current reporting year, so data for the current and the previous reporting year were combined.

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**Salary: Administrative Compensation Information**  
**070901 - HORSEHEADS CSD**

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**Official - as of 04/21/2022 01:14 PM**

**Form Due May 9, 2022**

**2022-2023 Salary Threshold =**  
**\$150,000**

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 2022-2023.

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 2022-2023 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	223,631	67,715	35,651

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	141,762	56,800	12,353
3.	ASSISTANT SUPERINTENDENT FOR BUSINESS	130,175	54,642	10,424
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Equalized Total Assessed Value 2,647,476,973

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)	29	8,222,571	0.31
13100	CO - GENERALLY	RPTL 406(1)	72	28,741,829	1.09
13500	TOWN - GENERALLY	RPTL 406(1)	74	19,720,863	0.74
13510	TOWN - CEMETERY LAND	RPTL 446	17	308,625	0.01
13650	VG - GENERALLY	RPTL 406(1)	40	8,611,334	0.33
13660	VG - CEMETERY LAND	RPTL 446	2	472,167	0.02
13740	VG O/S LIMITS - SEWER OR WATER	RPTL 406(3)	4	883,112	0.03
13800	SCHOOL DISTRICT	RPTL 408	9	37,259,357	1.41
13850	BOCES	RPTL 408	2	9,083,778	0.34
13870	SPEC DIST USED FOR PURPOSE EST	RPTL 410	2	10,889	0.00
14100	USA - GENERALLY	RPTL 400(1)	7	1,803,499	0.07
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	25	98,202,871	3.71
18600	USA-PROP UNDER PURCHASE CONF	RPTL 400(2)	1	51,400	0.00
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	12	3,914,966	0.15
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	49	26,871,900	1.02
25120	NONPROF CORP - EDUCL(CONST PRC	RPTL 420-a	7	13,656,193	0.52
25130	NONPROF CORP - CHAR (CONST PRO	RPTL 420-a	12	1,914,044	0.07
25230	NONPROF CORP - MORAL/MENTAL IM	RPTL 420-a	16	8,686,695	0.33
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	9	1,234,711	0.05
25400	FRATERNAL ORGANIZATION	RPTL 428	3	1,646,000	0.06
26050	AGRICULTURAL SOCIETY	RPTL 450	1	70,000	0.00
26100	VETERANS ORGANIZATION	RPTL 452	1	1,126,300	0.04
26250	HISTORICAL SOCIETY	RPTL 444	4	605,055	0.02
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	7	2,151,786	0.08
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	12	354,430	0.01
28520	NOT-FOR-PROFIT NURSING HOME CO	RPTL 422	1	4,705,000	0.18
28550	NOT-FOR-PROFIT HOUS CO-SR CITS	RPTL 422	8	9,843,556	0.37
41120	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	2	0	0.00
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	1	0	0.00
41300	PARAPLEGIC VETS	RPTL 458(3)	2	451,944	0.02
41400	CLERGY	RPTL 460	14	22,398	0.00
41700	AGRICULTURAL BUILDING	RPTL 483	4	94,590	0.00
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	115	3,080,836	0.12

Equalized Total Assessed Value 2,647,476,973

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	949,444	0.04
41800	PERSONS AGE 65 OR OVER	RPTL 467	11	386,218	0.01
41804	PERSONS AGE 65 OR OVER	RPTL 467	66	1,818,847	0.07
41805	PERSONS AGE 65 OR OVER	RPTL 467	2	76,170	0.00
41834	ENHANCED STAR	RPTL 425	1,753	125,333,298	4.73
41854	BASIC STAR 1999-2000	RPTL 425	3,663	113,156,756	4.27
41864	Basic STAR (land belongs to ot	RPTL 425	2	37,011	0.00
41934	DISABILITIES AND LIMITED INCOM	RPTL 459-c	11	396,537	0.01
47200	RAILROAD - PARTIALLY EXEMPT	RPTL 489-d&dd	1	2,963,182	0.11
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	5	228,443	0.01
47610	BUSINESS INVESTMENT PROPERTY P	RPTL 485-b	14	10,707,327	0.40
47615	BUSINESS INVESTMENT PROPERTY P	RPTL 485-b	1	13,200	0.00
<b>Total Exemptions Exclusive of System Exemptions:</b>			<b>6,124</b>	<b>549,869,132</b>	<b>20.77</b>
<b>Total System Exemptions:</b>			<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Totals:</b>			<b>6,124</b>	<b>549,869,132</b>	<b>20.77</b>

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.

Amount, if any, attributable to payments in lieu of taxes: 529,998.60

Equalized Total Assessed Value 5,966,051

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	212,873	3.57
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	2	48,191	0.81
41834	ENHANCED STAR	RPTL 425	4	249,362	4.18
41854	BASIC STAR 1999-2000	RPTL 425	21	669,151	11.22
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	2	1,962	0.03
<b>Total Exemptions Exclusive of System Exemptions:</b>			<b>38</b>	<b>1,181,539</b>	<b>19.80</b>
<b>Total System Exemptions:</b>			<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Totals:</b>			<b>38</b>	<b>1,181,539</b>	<b>19.80</b>

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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

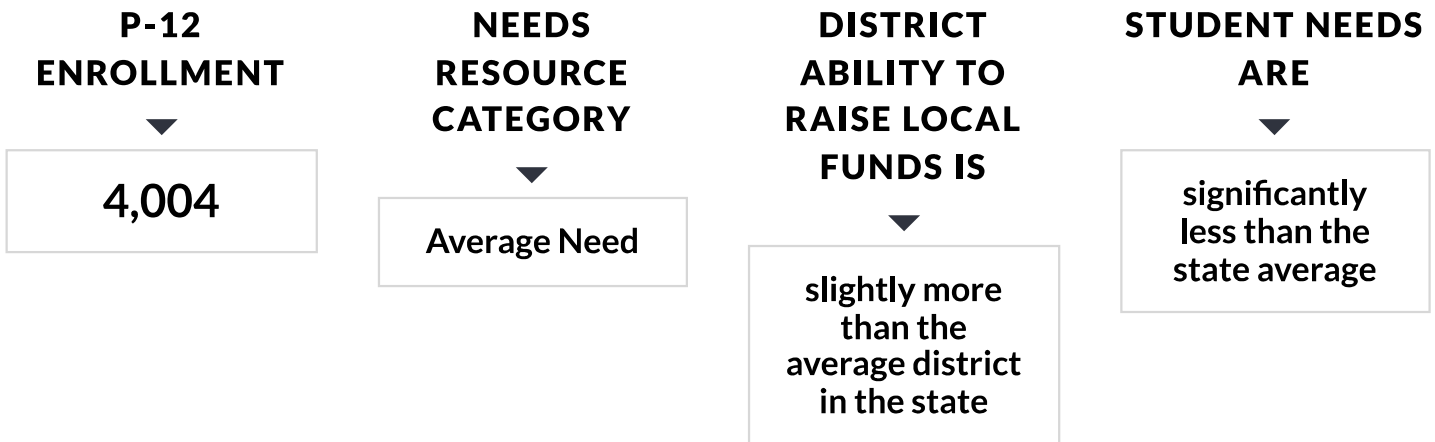
## 2019-20 School Year Financial Transparency Report

The tables below display per pupil expenditures for charter schools, traditional public 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

## Economic and Student Characteristics



## Student Demographics

Enrollment	HORSEHEADS CSD
All Students	4,004
Economically Disadvantaged	34%
Students with Disabilities	12%
English Language Learners	1%
» Race/Ethnicity	

Staffing Profile	HORSEHEADS CSD
Student-to-Teacher Ratio	13
Teachers with Fewer than 4 years of Experience %	7%
Teachers with 4-20 Years of Experience %	53%
Teachers with 21+ Years of Experience %	40%

## Comparison: How do per pupil expenditures compare?

THIS SCHOOL ▼	DISTRICT OR DISTRICT OF LOCATION ▼	COUNTY AVERAGE ▼	STATEWIDE AVERAGE ▼
N/A	\$16,537.38	\$17,454.94	\$22,834.84

### Report View One: How Much is Being Spent on Instruction and Administration?

For traditional school districts, school level data (entries A through D) represent the average per pupil school level expenditures for all schools in the district. For charter schools, these entries reflect school level expenditures for the particular charter school only. Entries E through H reflect central expenditures.

Total spending (entry I) represents all non-excluded per pupil expenditures. For traditional school districts, this represents the average per pupil expenditures of all schools in the district. For charter schools, this represents per pupil school level expenditures.

Report View One Per Pupil Expenditure Categories	HORSEHEADS CSD
» A. Instruction (A1 + A2 + A3 + A4)	\$9,333.55
» B. Administration (B1 + B2 + B3)	\$1,033.01
» C. All Other Spending (C1 + C2 + C3)	\$1,461.20

Report View One Per Pupil Expenditure Categories	HORSEHEADS CSD
D. Total School Level (A + B + C)	\$11,827.76
» E. Central Instruction (E1 + E2 + E3 + E4)	\$248.50
» F. Central Administration (F1 + F2 + F3)	\$1,369.88
» G. All Other Central Spending (G1 + G2 + G3)	\$3,091.24
H. Total Central Costs	\$4,709.62
I. Total Spending (D + H)	\$16,537.38

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

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

For traditional school districts, school level data (entries J and K) represent the average per pupil school level expenditures for all schools in the district. For charter schools, these entries reflect school level expenditures for the charter school. Entries L and M reflect central expenditures.

Total spending (entry N) represents all non-excluded per pupil expenditures. For traditional school districts, this represents the average per pupil expenditures of all schools in the district. For charter schools, this represents per pupil school level expenditures.

Report View Two Per Pupil Expenditure Categories	HORSEHEADS CSD
J. Total School Level Local/State Spending	\$11,441.64
» K. Total School Level Federal Spending	\$386.12
L. Total Central Level Local/State Spending	\$4,709.62
M. Total Central Level Federal Spending	\$0.00
N. Total Spending (J + K + L + M)	\$16,537.38

## Detailed Spending: How Much is Spent Per Pupil in Selected Program Areas?

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 P-12 enrollment is used for pupil services, community schools programs, and BOCES services. Enrollments for the program areas are used for special education, ELL services, and prekindergarten.

Entries O through T represent school level expenditures. For charter schools, data represents per pupil expenditures in each of category in the selected school. For traditional school districts, data under the district column represent the district average of all schools in each of these categories.

Entries U through Z represent central expenditures.

»	<b>Program Detail Areas</b>
	Program areas are included within the above School Level Expenditures (Row D) and Central 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.

Excluded Expenditures	HORSEHEADS CSD
<b>1. Transportation</b>	\$3,629,130.60
<b>2. Charter School Tuition</b>	\$184,515.73
<b>3. Other Tuition</b>	\$57,382.18
<b>4. Debt Service</b>	\$3,601,744.44
<b>5. Other</b>	\$28,470,818.58
<b>Percent Excluded from Total</b>	35%
<b>Total Expenditures</b>	<b>\$102,159,260.03</b>

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