

# FISCAL ACCOUNTABILITY SUMMARY (2018 - 19)

## INFORMATION ABOUT EXPENDITURE RATIOS (2017 - 18)

(Data are lagged a year.)

Commissioner's Regulations require that certain expenditure ratios for general-education and special-education students be reported and compared with ratios for similar districts and all public schools. The required ratios for this district are reported below.

The numbers used to compute the statistics on this page were collected on the State Aid Form A, the State Aid Form F, the School District Annual Financial Report (ST-3), and from the Student Information Repository System (SIRS).

### THIS SCHOOL DISTRICT

#### GENERAL EDUCATION

#### SPECIAL EDUCATION

##### INSTRUCTIONAL EXPENDITURES

##### INSTRUCTIONAL EXPENDITURES

▼  
\$10,610,214

▼  
\$3,946,570

##### PUPILS

##### PUPILS

▼  
891

▼  
111

##### EXPENDITURES PER PUPIL

##### EXPENDITURES PER PUPIL

▼  
\$11,908

▼  
\$35,555

### SIMILAR DISTRICT GROUP AVERAGE NEED/RESOURCE CAPACITY

#### GENERAL EDUCATION

#### SPECIAL EDUCATION

##### INSTRUCTIONAL EXPENDITURES

##### INSTRUCTIONAL EXPENDITURES

▼  
\$8,763,826,142

▼  
\$3,726,036,250

**PUPILS**



**735,789**

**EXPENDITURES PER PUPIL**



**\$11,911**

**PUPILS**



**113,407**

**EXPENDITURES PER PUPIL**



**\$32,855**

# ALL SCHOOL DISTRICTS

## GENERAL EDUCATION

## SPECIAL EDUCATION

### INSTRUCTIONAL EXPENDITURES

### INSTRUCTIONAL EXPENDITURES

▼  
**\$35,536,250,285**

▼  
**\$15,830,085,081**

### PUPILS

### PUPILS

▼  
**2,658,466**

▼  
**489,198**

### EXPENDITURES PER PUPIL

### EXPENDITURES PER PUPIL

▼  
**\$13,367**

▼  
**\$32,359**

Instructional Expenditures for General Education are K-12 expenditures for classroom instruction (excluding Special Education) plus a proration of building level administrative and instructional support expenditures. These expenditures include amounts for instruction of students with disabilities in a general-education setting. District expenditures, such as transportation, debt service and district-wide administration are not included.

The pupil count for General Education is K-12 average daily membership plus K-12 pupils for whom the district pays tuition to another school district. This number represents all pupils, including those classified as having disabilities and those not classified, excluding only students with disabilities placed out of district. Pupils resident in the district but attending a charter school are included. For districts in which a county jail is located, this number includes incarcerated youth to whom the district must provide an education program.

Instructional Expenditures for Special Education are K-12 expenditures for students with disabilities (including summer special education expenditures) plus a proration of building-level administrative and instructional support expenditures. District expenditures, such as transportation, debt service and district-wide administration are not included.

The pupil count for Special Education is a count of K-12 students with disabilities for the school year plus students for whom the district receives tuition from another district plus students for whom the district pays tuition to another district. Students attending the State schools at Rome and Batavia, private placements and out-of-state placements are included.

Instructional Expenditures Per Pupil is the simple arithmetic ratio of Instructional Expenditures to Pupils. The total cost of instruction for students with disabilities may include both general- and special-education expenditures. Special-education services provided in the general-education classroom may benefit

students not classified as having disabilities.

**TOTAL EXPENDITURES PER PUPIL**

**THIS SCHOOL DISTRICT**

**SIMILAR DISTRICT GROUP**

**NY STATE**



**\$26,487**

**\$23,508**

**\$25,853**

Total Expenditures Per Pupil is the simple arithmetic ratio of Total Expenditures to Pupils. Total Expenditures include district expenditures for classroom instruction, as well as expenditures for transportation, debt service, community service and district-wide administration that are not included in the Instructional Expenditure values for General Education and Special Education. As such, the sum of General Education and Special Education Instructional Expenditures does not equal the Total Expenditures.

# INFORMATION ABOUT STUDENTS WITH DISABILITIES (2018 - 19)

Commissioner's Regulations require reporting students with disabilities by the percent of time they are in general education classrooms and the classification rate of students with disabilities. These data are to be compared with percentages for similar districts and all public schools. The required percentages for this district are reported below.

## STUDENT PLACEMENT (PERCENT OF TIME INSIDE REGULAR CLASSROOM)

THIS SCHOOL DISTRICT	SIMILAR DISTRICT GROUP	NY STATE
80% OR MORE ▼	AVERAGE NEED/RESOURCE CAPACITY	80% OR MORE ▼
48      46.2%	80% OR MORE ▼	58.7%
40% - 79% ▼	57.7%	40% - 79% ▼
39      37.5%	40% - 79% ▼	11.5%
LESS THAN 40% ▼	18.7%	LESS THAN 40% ▼
11      10.6%	LESS THAN 40% ▼	19.0%
SEPARATE SETTINGS ▼	16.1%	SEPARATE SETTINGS ▼
6      5.8%	SEPARATE SETTINGS ▼	5.3%
OTHER SETTINGS ▼	4.7%	OTHER SETTINGS ▼
0      0.0%	OTHER SETTINGS ▼	5.6%
	2.8%	

The source data for the statistics in this table were reported through the Student Information Repository System (SIRS) and verified in Verification Report 5. The counts are numbers of students reported in the least restrictive environment categories for school-age programs (ages 6-21) on BEDS Day, which is the first Wednesday of the reporting year. The percentages represent the amount of time students with

disabilities are in general-education classrooms, regardless of the amount and cost of special-education services they receive. Rounding of percentage values may cause them to sum to a number slightly different from 100%.

### **SCHOOL-AGE STUDENTS WITH DISABILITIES CLASSIFICATION RATE**

**THIS SCHOOL DISTRICT**



**11.8%**

**SIMILAR DISTRICT GROUP**



**13.9%**

**NY STATE**



**15.6%**

This rate is a ratio of the count of school-age students with disabilities (ages 4-21) to the total enrollment of all school-age students in the school district, including students who are parentally placed in nonpublic schools located in the school district. The numerator includes all school-age students for whom a district has Committee on Special Education (CSE) responsibility to ensure the provision of special-education services. The denominator includes all school-age students who reside in the district. In the case of parentally placed students in nonpublic schools, it includes the number of students who attend the nonpublic schools located in the school district. Source data are drawn from the SIRS and from the Basic Education Data System (BEDS).

Similar District Groups are identified according to the Need-to-Resource-Capacity Index. More information is available on our NRC capacity categories page.

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# BYRON-BERGEN 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?

P-12  
ENROLLMENT



885

NEEDS  
RESOURCE  
CATEGORY



Average Need

DISTRICT  
ABILITY TO  
RAISE LOCAL  
FUNDS IS



slightly less  
than the  
average district  
in the state

DISTRICT  
STUDENT NEEDS  
ARE



slightly less  
than the  
average district  
in the state

## Student Demographics

Enrollment	BYRON-BERGEN CSD
All Students	885
Economically Disadvantaged	44%
Students with Disabilities	12%
English Language Learner	1%

» 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	BYRON-BERGEN CSD
» A. Instruction (A1 + A2 + A3 + A4)	\$10,996.85
» B. Administration (B1 + B2 + B3)	\$782.04
» C. All Other Spending (C1 + C2 + C3)	\$1,747.28
D. Total School Level (A + B + C)	\$13,526.18
» E. Central District Instruction (E1 + E2 + E3 + E4)	\$559.82
» F. Central District Administration (F1 + F2 + F3)	\$1,758.38
» G. All Other Central District Spending (G1 + G2 + G3)	\$4,675.36
H. Total Central District Costs	\$6,993.56
I. Total Spending (D + H)	\$20,519.74

## 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	BYRON-BERGEN CSD
J. Total School Level Local/State Spending	\$12,249.00
» K. Total School Level Federal Spending	\$1,277.18
L. Total Central District Level Local/State Spending	\$6,993.56
M. Total Central District Level Federal Spending	\$0.00
N. Total District and School Spending (J + K + L + M)	\$20,519.74

## 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	BYRON-BERGEN CSD
1. Transportation	\$1,560,034.00
2. Charter School Tuition	\$0.00
3. Other Tuition	\$494,344.00
4. Debt Service	\$0.00
5. Other	\$7,212,959.00
Percent Excluded from Total	34%
<b>Total Expenditures</b>	<b>\$27,427,306.00</b>

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