

Ballston Spa

Central School District

2021-2022

Proposed Budget

Board of Education

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Introduction

This document presents the proposed school district budget for the 2021-2022 school year. Included is detailed information on budget expenditures, revenues, and fiscal comparisons to other school districts. Also provided is an overview of District academic performance supplied by the New York State Department of Education.

A school district budget is a financial plan created to support the operation of the school system and the delivery of the educational program. The Board of Education and school district administrators began the budget process in October 2020. Over the next several months, the preliminary budget was developed and refined in consultation with school principals, department supervisors, and staff. Then, public presentations were conducted at multiple Board meetings starting in February. After review of the budget was complete, the Board adopted the budget on April 21st. The annual budget vote will be held Tuesday, May 18, 2021.

Additional information and further budget details are located on the district website under the “Quick Links” entitled *District Budget Info*.

Expenditures

The Board of Education approved a budget of \$94,927,725 for the 2021-2022 school year, which represents a 1.8% increase in expenditures from the current year’s budget. The budget was developed under that premise that District operations would be back to normal in the fall after the current disruptions due to the COVID pandemic.

The largest portion of the budget is the functional area of Instruction. This includes all the areas that are traditionally associated with student instruction and oversight, including teachers, principals, guidance counselors, nurses, librarians, psychologists, etc.

Within Instruction, one area that the District has been focusing on, both in terms of program quality and costs, is special education. The budget for special education will increase approximately \$228,000 or 2.1%. This is the lowest increase in this area in over five years. Another area receiving heightened attention is Computerized Instruction. Remote learning and network security and redundancy have become very important and continue to receive priority. Computerized Instruction is set to increase \$101,000 or 6.7%. Supporting both special education and computerized instruction is more professional development for staff, and this activity is seeing an increase of \$71,000 or 12.9%. This staff training is to be targeted to specific areas that have been identified over the last year.

Classroom instruction, regular education not special education, is decreasing by \$147,000 mainly due to a large number of teaching staff retirements. The number of retirements is more than has been seen in years and is tied to the issues related to teaching during the pandemic. Finally, other significant areas of the budget include pupil transportation, which is increasing 3.1% and employee benefits, also increasing 3.1%. The employee benefits increase is driven by primarily by pension costs and medical insurance costs.

A detailed listing of budgeted expenditures is presented starting on page 9 of this document.

Revenues

The two main sources of revenue for the District are state aid and property taxes. These two sources account for approximately 90% of all revenue. The remaining 10% is made up of interest earnings, PILOT payments, federal aid, facility usage fees, reserves, fund balance and other miscellaneous items.

State Aid

Under the State budget approved in April, the District is estimated to receive a 5.1% increase in state aid compared to last year.

For the first time in many years, the District is receiving a significant increase (6.7%) in Foundation Aid. Foundation Aid is by far the largest component of state aid and the formulas used to calculate Foundation Aid have been in frozen or near frozen for almost a decade. The State has publicized a new payment schedule that would bring the District up to the calculated levels in three years. Whether this happens will depend on funding allocated in future years in the State budget.

In addition to Foundation Aid, the District receives a variety of aid from the state, including expense-based aids such as Transportation Aid, BOCES Aid, Building Aid, and High Cost Aid. Expense-based aids reimburse the District for a percentage of the expenses associated with certain operations.

For example, High Cost aid reimburses the District for the expenses associated with the cost of education for special education students that attend certain “high cost” programs. Expense based aids are expected to increase \$307,000, or 3.3% for the upcoming year.

Finally, the District also receives aid in the form of categorical aids, which are dedicated to expenses such as Textbook Aid, Library Materials Aid, Software Aid and Computer Hardware Aid. Categorical aids are meant to subsidize the purchase of certain items deemed to be essential to ensure all school districts are expending a specific minimum amount. These aids are projected to stay at current levels.

Other Revenues

PILOT Payments:

Another important area of revenue for the District is Payment In Lieu Of Taxes (PILOTs). The payment coming to the District from the Global Foundries facility in Malta will decrease by approximately \$540,000. The exact amount of the payment will not be known until the tax rates are set in August, but should be approximately \$5,450,000.

The valuation of the plant annual assessments, as per the PILOT agreement, are decreasing and will continue to decrease over the next decade. As the PILOT payments from the plant continue to decrease, this will have a significant negative impact on the District’s revenues.

Reserves:

For fiscal 2022, \$225,000 of General Fund reserves will be dedicated to the upcoming year, and \$600,000 from the Debt Service fund will also be committed.

For assigned fund balance, the Board has directed that \$1,000,000 of unassigned fund balance be used to offset the levy increase. That amount is the same as fiscal 2021.

Miscellaneous:

Miscellaneous revenue items include fees for facility use, federal aid, tuition receipts and interest earnings. Tuitions paid by other districts is one of the larger components of these revenues, and is decreasing for FY2022 due to lower enrollment of students from other districts at Ballston Spa. Federal aid in the form of Medicaid reimbursement payments is expected to stay at current levels. When combined, these two items are projected to produce \$1,269,000 in revenue.

Interest earnings are also expected to be lower by about \$75,000 due to the dramatic decrease in interest rates on investments due to the economic impact of the COVID-19 pandemic.

Property Taxes

The tax levy as proposed is set to increase by 1.9%. This is significantly less than the increase allowed by the property tax cap formula which is 4.3%.

The tax cap calculation takes into account multiple factors including general inflation (e.g. CPI 1.23%), growth in a school district's tax base (1.77% this year for Ballston Spa), changes in PILOT payments and changes to debt service. The addition and compounding of these changes results in the 4.3% cap.

The District's proposed levy is \$1,259,000 less than what is allowed under that cap.

Federal Stimulus Funding

From the federally funded America Rescue Plan Act the District will receive a \$3.4 million base grant and an additional \$700,000 learning loss grant, the total of which must be spent over the course of three years and in line with a plan that must be developed before July 1, 2021. The District is currently reviewing the guidance and requirements of these grants to determine how these monies can be utilized.

It is important to note that the funding is a one-time revenue source and must be managed carefully so that a funding cliff is not created by incurring repeating expenses that cannot be absorbed into the annual operation budget.

Financial Planning

Although the worst predictions for the financial impact of the COVID-19 pandemic have not occurred, the full ramifications are yet to be seen and the District will need financial flexibility to address both the changing instructional environment and

requirements enacted by the State Education Department and the Department of Health.

In looking out further, the District continues to see growth in the tax base from new construction, and has one of the highest Tax Base Growth Factors in the region. This growth has not resulted in an increased student population but rather is keeping the District level or with a slightly decreasing student population. This compares to significant decreases in population in many districts in the region and upstate NY.

The Board of Education sees state aid and payments in lieu of taxes (PILOT) as key issues affecting the District's financial condition. In regard to the Global Foundries PILOT, taxable value of the plant continues to decrease by approximately \$43,375,000 per year, which is causing PILOT payment decreases of approximately \$500,000 to \$600,000 per year. Further development by Global Foundries and other companies in the industrial park are under discussion and could be significant factors in the District's long term financial health.

Other Expenditures: Propositions

In addition to the District's general fund budget which is Proposition 1 in the amount of \$94,927,725, separate propositions will be presented for voter consideration as follows:

Proposition 2:

Proposition 2 is for the purchase of school buses and vehicles, enabling the District to spend up to \$948,000 to fund the 10-year bus replacement plan. The cost of the buses is offset by a reimbursement rate of approximately 65% from the State in the form of Transportation Aid.

This proposition will not have a tax impact in 2021-22 because the first debt service payment will be due in 2022-2023. This proposition includes the purchase of eight school buses and one vehicle for the Maintenance Department.

The District has 80 buses that travel approximately 900,000 miles per year. By replacing 8 or 9 buses per year the fleet is turned over every 10 years. The advantages of steadily replacing buses are many and include lower maintenance costs and the need for fewer spare buses kept in the fleet. Also, newer buses have increased fuel efficiency and improved safety.

The NYS Department of Transportation strictly inspects buses twice per year and buses failing inspection can be out of service for several weeks until repairs are made and follow-up inspections can be completed. The older the average age of the fleet means more issues with maintenance and inspections.

Proposition 3:

Proposition 3 represents a contribution on the part of District taxpayers of \$59,840 toward the expense of maintaining and operating the Ballston Spa Public Library.

Under state law, the District acts as a conduit to collect the sum and remit the funds to the library.

The exact language of the propositions is shown on the following page.

School District Budget

Proposition 1: Shall it be resolved, that the Board of Education of the Ballston Spa Central School District be authorized to expend the sum set forth in its estimate of expenditures for the 2021-2022 school year in the amount of \$94,927,725 and to levy the necessary taxes therefore?

School District Buses and Vehicles

Proposition 2: Shall it be resolved, that the Board of Education of the Ballston Spa Central School District be authorized to (1) purchase various school buses and vehicles, at a maximum cost of \$948,000, (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 in accordance with Section 416 of the Education Law, 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 \$948,000 and levy a tax to pay the interest and principal on said obligations when due?

Ballston Spa Public Library

Proposition 3: Shall it be resolved, that an annual appropriation of \$59,840, separate and apart from the Ballston Spa Central School District annual school district budget, be approved to support and maintain the Ballston Spa Public Library, which sum shall be raised annually by a tax upon the taxable property of the school district, and which appropriation shall be the annual appropriation for the library until changed by further vote of the electors of the school district, and such tax shall be levied and collected yearly as are other general taxes and paid over to the Library Trustees?

Summary of Proposed Budget by Selected Categories

	2020-21 Budget	2021-22 Budget	Change	
			Dollars	Percent
Expenditures				
Salaries, Wages & Benefits	\$72,766,745	\$73,800,862	\$1,034,117	1.4%
Supplies, Materials, Equipment	\$2,934,746	\$2,944,386	\$9,640	0.3%
Contracted Services	\$5,027,892	\$5,153,311	\$125,419	2.5%
BOCES	\$5,483,596	\$5,960,182	\$476,586	8.7%
Utilities	\$1,253,100	\$1,232,170	-\$20,930	-1.7%
Debt Service & Transfers	\$5,792,556	\$5,836,814	\$44,258	0.8%
Total	\$93,258,635	\$94,927,725	\$1,669,090	1.8%
Revenues				
State Aid	\$29,031,594	\$30,509,051	\$1,477,457	5.1%
PILOTS	\$6,230,000	\$5,689,000	-\$541,000	-8.7%
Other Sources	\$2,773,400	\$2,609,000	-\$164,400	-5.9%
Fund Balance/Reserves	\$1,375,000	\$1,225,000	-\$150,000	-10.9%
Real Property Tax	\$53,848,641	\$54,895,674	\$1,047,033	1.9%
Total	\$93,258,635	\$94,927,725	\$1,669,090	1.8%

Summary of Proposed Budget by Functional Area

Budget Functional Area	2020-21 Adopted Budget	2021-22 Proposed Budget	Dollar Change	Percent Change
Instruction	49,576,324	50,116,416	540,092	1.1%
Pupil Transportation	4,326,258	4,458,709	132,451	3.1%
General Support	9,996,992	10,224,212	227,220	2.3%
Community/Rec Services	79,096	79,819	723	0.9%
Employee Benefits	23,487,409	24,211,755	724,346	3.1%
Debt Service & Transfers	5,792,556	5,836,814	44,258	0.8%
Total	93,258,635	94,927,725	1,669,090	1.8%

Proposed 2021-2022 General Fund Budget: Three-Part Format Detail

Starting on the next page is the entire budget presented in three-parts in accordance with section 170.8 of the regulations of the Commissioner of Education. It separates the budget into the following three categories, which include all the costs associated with that category, including fringe benefits:

Administrative

This category groups the expenses associated with central administrative services (i.e. Board of Education, Superintendent, Business Office, legal, etc.) with the expenses of school building administration, and supervisors who spend the majority of their time in administrative or supervisory roles.

Program

This category includes teaching supplies, materials, and equipment and the expenses associated with teaching faculty and instructional support staff who spend the majority of their time teaching or working directly with students. Also included in this category are the costs associated with pupil transportation and programs for students with disabilities.

Capital

This category consist of the costs associated with the operation of the district's facilities including cleaning, maintenance, and utilities. It also contains the district's costs for debt service, transfers to other funds, and tax certiorari proceedings.

2021-2022 Proposed Budget Detail- Three Part Format

Budget Account	2019-2020 Actual Expense	2020-2021 Adopted Budget	2021-2022 Proposed Budget	Dollar Change	Percent Change
Administration					
A1 Board Of Education					
Expenses included here are those required to conduct basic Board of Education business such as attendance at NYS School Boards Association meetings and new Board member training.					
Contractual & Other	1138	4525	4525	0	0.00%
Supplies & Materials	109	0	0	0	0.00%
Subtotal	1,247	4,525	4,525	0	0.00%
A2 District Clerk					
This category includes expenses for taking minutes at Board meetings.					
Salaries	2,300	2,860	2,860	0	0.00%
Supplies & Materials	0	450	450	0	0.00%
Subtotal	2,300	3,310	3,310	0	0.00%
A3 District Meeting					
This category includes expenses for conducting the annual budget vote and referendums.					
Contractual & Other	2,363	2,420	2,270	-150	-6.20%
Supplies & Materials	1,526	2,245	2,170	-75	-3.34%
Subtotal	3,889	4,665	4,440	-225	-4.82%
A4 Superintendent of Schools					
This category includes expenses for the Superintendent, the secretary to the Superintendent, equipment and office supplies and materials to operate the office of the superintendent. This office provides oversight for all functions of the Ballston Spa Central School District.					
Salaries	282,510	267,050	251,183	-15,867	-5.94%
Equipment	0	0	0	0	0.00%
Contractual & Other	3,278	7,880	7,530	-350	-4.44%
Supplies & Materials	1,407	3,190	3,190	0	0.00%
Subtotal	287,195	278,120	261,903	-16,217	-5.83%
A5 Business Administration					
Expenses included here are those associated with the business office staff which is responsible for all business records, payment of bills, budget oversight, preparation of state reports and all other financial matters for the district.					
Salaries	469,008	477,985	497,713	19,728	4.13%
Equipment	0	0	0	0	0.00%
Contractual & Other	20,740	31,610	27,960	-3,650	-11.55%
Supplies & Materials	7,545	8,725	8,575	-150	-1.72%
BOCES Services	4,393	4,625	4,650	25	0.54%
Subtotal	501,686	522,945	538,898	15,953	3.05%

2021-2022 Proposed Budget Detail- Three Part Format

Budget Account	2019-2020 Actual Expense	2020-2021 Adopted Budget	2021-2022 Proposed Budget	Dollar Change	Percent Change
A6 Auditing					
Expenses associated with the external auditor, internal auditor, and claims auditor are shown here.					
Salaries	3,023	3,850	3,850	0	0.00%
Contractual & Other	36,750	36,200	34,000	-2,200	-6.08%
BOCES Services	1,000	4,150	4,150	0	0.00%
Subtotal	40,773	44,200	42,000	-2,200	-4.98%
A7 Tax Collector					
Expenses associated with the operation of the tax collector's office are shown here.					
Salaries	52,906	55,744	57,225	1,481	2.66%
Contractual & Other	15,081	15,830	15,830	0	0.00%
Supplies & Materials	1,831	2,200	2,200	0	0.00%
Subtotal	69,818	73,774	75,255	1,481	2.01%
A8 Purchasing					
Costs associated specifically with the District's purchasing agent's office are shown here. The purchasing agent is responsible for implementation of district wide purchasing procedures, minimizing the costs associated with purchasing supplies, materials, and equipment, and coordinating large bids.					
Salaries	69,068	71,140	72,919	1,779	2.50%
Equipment	0	0	0	0	0.00%
Contractual & Other	50	600	600	0	0.00%
Supplies & Materials	328	575	525	-50	-8.70%
BOCES Services	0	900	900	0	0.00%
Subtotal	69,446	73,215	74,944	1,729	2.36%
A9 Legal Services					
Legal includes expenses for District legal consultants and legal services. The District contracts with a legal firm to provide legal consultation.					
Contractual & Other	60,517	112,750	105,500	-7,250	-6.43%
Subtotal	60,517	112,750	105,500	-7,250	-6.43%
A10 Personnel					
Personnel matters are the responsibility of the Human Resources department of the District. This department is responsible for the personnel management of over 700 employees including recruitment, contract administration, discipline, employee relations, and union relations.					
Salaries	320,164	314,080	333,029	18,949	6.03%
Equipment	0	0	0	0	0.00%
Contractual & Other	17,801	30,686	26,986	-3,700	-12.06%
Supplies & Materials	2,844	3,650	3,650	0	0.00%
BOCES Services	16,196	17,400	17,400	0	0.00%
Subtotal	357,005	365,816	381,065	15,249	4.17%

2021-2022 Proposed Budget Detail- Three Part Format

Budget Account	2019-2020 Actual Expense	2020-2021 Adopted Budget	2021-2022 Proposed Budget	Dollar Change	Percent Change
A11 Public Information and Services					
This category provides funding for the dissemination of information to district residents and manages requests for information from newspapers and other news outlets.					
Salaries	66,510	69,039	75,800	6,761	9.79%
Equipment	0	0	0	0	0.00%
Contractual & Other	11,437	15,665	15,665	0	0.00%
Supplies & Materials	168	750	750	0	0.00%
BOCES Services	16,331	15,300	20,300	5,000	32.68%
Subtotal	94,446	100,754	112,515	11,761	11.67%
A12 Central Printing & Mailing					
This category of central services includes district wide expenses for printing, copying, and mailing for the district.					
Contractual & Other	64,181	32,000	35,000	3,000	9.38%
BOCES Services	54,599	26,400	36,400	10,000	37.88%
Subtotal	118,780	58,400	71,400	13,000	22.26%
A13 Central Data Processing					
Central data processing includes the staff and other expenses required to maintain the District's computer network, internet connections, servers, desktops, and laptop computers.					
Salaries	481,829	510,680	525,868	15,188	2.97%
Equipment	21,181	21,000	25,000	4,000	19.05%
Contractual & Other	52,463	68,600	68,650	50	0.07%
Supplies & Materials	130,526	106,160	112,260	6,100	5.75%
BOCES Services	339,137	446,769	509,940	63,171	14.14%
Subtotal	1,025,136	1,153,209	1,241,718	88,509	7.68%
A14 Unallocated Insurance					
Unallocated insurance refers to the District's various insurance requirements, in place to manage risk and potential liability, including property, umbrella, general liability, student accident, and auto.					
Contractual & Other	203,959	225,745	230,055	4,310	1.91%
Subtotal	203,959	225,745	230,055	4,310	1.91%
A15 School Association Dues					
This category provides for District membership in organizations at the local, county and state levels.					
Contractual & Other	11,252	12,020	12,020	0	0.00%
Subtotal	11,252	12,020	12,020	0	0.00%
A16 Judgments and Claims					
This category provides for costs associated with legal claims or judgments owed by the District.					
Contractual & Other	0	0	0	0	0.00%
Subtotal	0	0	0	0	0.00%

2021-2022 Proposed Budget Detail- Three Part Format

Budget Account	2019-2020 Actual Expense	2020-2021 Adopted Budget	2021-2022 Proposed Budget	Dollar Change	Percent Change
A17 BOCES Administrative Costs					
This category provides for the District's share of BOCES administration costs.					
BOCES Services	665,450	693,305	705,600	12,295	1.77%
Subtotal	665,450	693,305	705,600	12,295	1.77%
A18 Curriculum Development					
Curriculum Development costs are those associated with developing and improving the instructional program for students of all grades and for both regular education and special education. This includes work to align the curriculum to meet state and federal standards.					
Salaries	579,255	598,917	629,570	30,653	5.12%
Equipment	0	0	0	0	0.00%
Contractual & Other	4,530	26,900	17,800	-9,100	-33.83%
Supplies & Materials	8,368	4,250	5,100	850	20.00%
BOCES Services	0	0	0	0	0.00%
Subtotal	592,153	630,067	652,470	22,403	3.56%
A19 Supervision- Regular School					
Supervision includes the costs for all school building administrators such as principals, assistant principals and their office teams. This includes student grading, attendance and discipline.					
Salaries	2,434,162	2,437,330	2,518,986	81,656	3.35%
Equipment	0	0	0	0	0.00%
Contractual & Other	48,826	38,065	38,465	400	1.05%
Supplies & Materials	28,071	29,575	29,750	175	0.59%
BOCES Services	3,863	2,900	2,900	0	0.00%
Subtotal	2,514,922	2,507,870	2,590,101	82,231	3.28%
A20 Employee Benefits					
This set of expenses are for employee benefits associated with retirement, medical insurance, and other insurances.					
State Retirement	209,735	387,511	263,333	-124,178	-32.05%
Teachers' Retirement	235,303	56,882	274,289	217,407	382.21%
Social Security	342,370	350,164	367,567	17,403	4.97%
Workers' Compensation Insurance	19,232	23,919	23,919	0	0.00%
Life Insurance	16,271	20,200	17,590	-2,610	-12.92%
Unemployment Insurance	1,253	5,610	5,610	0	0.00%
Disability Insurance	2,373	2,412	2,635	223	9.25%
Hospital, Medical, Dental Insurance	1,378,015	1,496,104	1,537,215	41,111	2.75%
Miscellaneous Benefits	6,108	0	0	0	0.00%
Subtotal	2,210,660	2,342,802	2,492,158	149,356	6.38%
Administration Total	8,830,634	9,207,492	9,599,877	392,385	4.26%

2021-2022 Proposed Budget Detail- Three Part Format

Budget Account	2019-2020 Actual Expense	2020-2021 Adopted Budget	2021-2022 Proposed Budget	Dollar Change	Percent Change
Program Budget					
P1 Inservice Training- Instruction					
In-service training provides instructional staff with professional development activities to increase their knowledge of current educational trends, new instructional methods, and research on student learning.					
Salaries	190,657	207,698	287,479	79,781	38.41%
Equipment	0	0	0	0	0.00%
Contractual & Other	104,597	140,025	131,525	-8,500	-6.07%
Supplies & Materials	943	2,450	2,450	0	0.00%
BOCES Services	66,110	203,000	203,000	0	0.00%
Subtotal	362,307	553,173	624,454	71,281	12.89%
P2 Teaching- Regular School					
This category provides for all teachers, aides and classroom support staff. This category also includes funding for classroom equipment, supplies and textbooks, and other expenses necessary to maintain the regular education school program.					
Salaries	24,451,502	25,404,090	25,245,658	-158,432	-0.62%
Equipment	16,314	42,000	44,000	2,000	4.76%
Contractual & Other	270,428	480,350	513,450	33,100	6.89%
Supplies & Materials	439,406	430,851	427,311	-3,540	-0.82%
Tuition Payments	80,667	90,000	90,000	0	0.00%
BOCES Services	242,819	296,660	295,310	-1,350	-0.46%
Textbooks	462,364	350,000	330,950	-19,050	-5.44%
Subtotal	25,963,500	27,093,951	26,946,679	-147,272	-0.54%
P3 Programs For Students with Disabilities					
This category serves a significant portion of the District's student population with varying individual needs and mandated service requirements. These highly specialized programs and related services are generally mandated by the State or Federal government.					
Salaries	7,622,852	7,939,086	7,999,322	60,236	0.76%
Equipment	5,586	15,000	15,000	0	0.00%
Contractual & Other	1,221,546	597,200	576,600	-20,600	-3.45%
Supplies & Materials	94,249	111,325	124,475	13,150	11.81%
Tuition Payments	0	700,000	825,000	125,000	17.86%
BOCES Services	1,533,165	1,650,000	1,700,000	50,000	3.03%
Textbooks	17,449	35,400	35,150	-250	-0.71%
Subtotal	10,494,847	11,048,011	11,275,547	227,536	2.06%

2021-2022 Proposed Budget Detail- Three Part Format

Budget Account	2019-2020 Actual Expense	2020-2021 Adopted Budget	2021-2022 Proposed Budget	Dollar Change	Percent Change
P4 English Language Learners					
Included here are the expenses associated with providing instruction to English Language Learners.					
Salaries	148,801	152,280	156,713	4,433	2.91%
Equipment	0	0	0	0	0.00%
Contractual & Other	0	0	2,100	2,100	100.00%
Supplies & Materials	0	0	0	0	0.00%
BOCES Services	0	0	0	0	0.00%
Subtotal	148,801	152,280	158,813	6,533	4.29%
P5 Occupational Education					
The costs of providing hands on educational opportunities for students to learn vocational or trade skills such as carpentry, computer repair, and auto repair.					
Salaries	0	0	0	0	0.00%
Equipment	0	0	0	0	0.00%
Contractual & Other	0	0	0	0	0.00%
Supplies & Materials	0	0	0	0	0.00%
BOCES Services	532,092	618,585	690,760	72,175	11.67%
Subtotal	532,092	618,585	690,760	72,175	11.67%
P6 Teaching- Special Schools					
This category provides for summer school and adult education programs. Summer school is aimed primarily at students at risk of delayed graduation or in need of remedial support.					
Salaries	251,187	274,887	142,767	-132,120	-48.06%
Equipment	0	0	0	0	0.00%
Contractual & Other	40	9,800	8,000	-1,800	-18.37%
Supplies & Materials	451	5,750	1,750	-4,000	-69.57%
BOCES Services	1,583	1,300	141,300	140,000	10769.23%
Textbooks	0	1,500	1,500	0	0.00%
Subtotal	253,261	293,237	295,317	2,080	0.71%
P7 School Library & Audiovisual					
Included here are the expenses associated with the operation of the school district libraries, including library staff, acquisition of library books, cataloging and circulation of books, and supplies and equipment.					
Salaries	523,747	522,844	535,311	12,467	2.38%
Equipment	0	0	0	0	0.00%
Contractual & Other	0	0	0	0	0.00%
Supplies & Materials	4,898	7,400	7,400	0	0.00%
BOCES Services	108,782	112,402	115,722	3,320	2.95%
Library Books	41,713	48,750	49,000	250	0.51%
Subtotal	679,140	691,396	707,433	16,037	2.32%

2021-2022 Proposed Budget Detail- Three Part Format

Budget Account	2019-2020 Actual Expense	2020-2021 Adopted Budget	2021-2022 Proposed Budget	Dollar Change	Percent Change
P8 Computer Assisted Instruction					
This budget category includes the expenses of operating the district's computer labs, classroom computer equipment, and related supplies.					
Salaries	249,098	269,671	271,846	2,175	0.81%
Equipment	35,328	65,000	65,000	0	0.00%
Contractual & Other	25,056	19,000	14,500	-4,500	-23.68%
Supplies & Materials	89,919	96,880	97,880	1,000	1.03%
BOCES Services	1,545,028	1,064,310	1,166,810	102,500	9.63%
Subtotal	1,944,429	1,514,861	1,616,036	101,175	6.68%
P9 Guidance Services					
This category includes funding for expenses necessary to provide career counseling, college application assistance, and student transitional support between grade levels.					
Salaries	1,363,161	1,429,770	1,415,002	-14,768	-1.03%
Equipment	0	0	0	0	0.00%
Contractual & Other	0	0	0	0	0.00%
Supplies & Materials	886	3,150	3,150	0	0.00%
BOCES Services	95	200	200	0	0.00%
Subtotal	1,364,142	1,433,120	1,418,352	-14,768	-1.03%
P10 Health Services					
This category includes funding for the school nurse offices. Nurses provide on-site emergency medical support, prescription drug management, and student health testing.					
Salaries	611,722	685,912	727,172	41,260	6.02%
Equipment	0	0	0	0	0.00%
Contractual & Other	39,720	37,880	48,800	10,920	28.83%
Supplies & Materials	15,865	14,320	14,320	0	0.00%
Subtotal	667,307	738,112	790,292	52,180	7.07%
P11 Psychological Services					
This category includes funding for expenses necessary to provide mandated psychological support to students, student psychological testing and referrals for special services.					
Salaries	401,446	423,936	441,811	17,875	4.22%
Equipment	0	0	0	0	0.00%
Contractual & Other	0	0	0	0	0.00%
Supplies & Materials	1,022	3,100	3,100	0	0.00%
BOCES Services	0	0	0	0	0.00%
Subtotal	402,468	427,036	444,911	17,875	4.19%

2021-2022 Proposed Budget Detail- Three Part Format

Budget Account	2019-2020 Actual Expense	2020-2021 Adopted Budget	2021-2022 Proposed Budget	Dollar Change	Percent Change
P12 Social Work Services					
This category includes funding for expenses necessary to provide mandated counseling as required by the student Individual Educational Plans.					
Salaries	667,684	644,103	655,372	11,269	1.75%
Equipment	0	0	0	0	0.00%
Contractual & Other	0	0	0	0	0.00%
Supplies & Materials	901	900	900	0	0.00%
BOCES Services	186,388	176,000	184,150	8,150	4.63%
Subtotal	854,973	821,003	840,422	19,419	2.37%
P13 Co-Curricular Activities					
Co-curricular activities are student activities offered as enrichment experiences including band, student plays, school newspapers and student groups such as the Honor Society and student government.					
Salaries	191,442	245,000	245,000	0	0.00%
Equipment	0	0	0	0	0.00%
Contractual & Other	17,098	16,700	17,900	1,200	7.19%
Supplies & Materials	234	500	500	0	0.00%
Subtotal	208,774	262,200	263,400	1,200	0.46%
P14 Interscholastic Athletics					
Interscholastic athletics provide students the opportunity to participate in a variety of competitive interscholastic sports programs.					
Salaries	421,306	520,947	520,534	-413	-0.08%
Equipment	4,441	5,000	5,000	0	0.00%
Contractual & Other	130,568	175,275	179,865	4,590	2.62%
Supplies & Materials	97,639	76,200	82,230	6,030	7.91%
BOCES Services	13,375	14,000	13,800	-200	-1.43%
Subtotal	667,329	791,422	801,429	10,007	1.26%
P15 Transportation Services					
This category provides funding for transportation of students within the district to Ballston Spa Central School District Schools and for district students who attend certain private or parochial schools. Also included here are the expenses for transportation for athletic teams, field trips, and building transfer shuttles.					
Salaries	2,827,081	3,055,753	3,208,804	153,051	5.01%
Equipment	12,248	35,000	35,000	0	0.00%
Contractual & Other	136,004	183,505	183,505	0	0.00%
Supplies & Materials	311,006	526,150	526,150	0	0.00%
BOCES Services	0	0	0	0	0.00%
Subtotal	3,286,339	3,800,408	3,953,459	153,051	4.03%

2021-2022 Proposed Budget Detail- Three Part Format

Budget Account	2019-2020 Actual Expense	2020-2021 Adopted Budget	2021-2022 Proposed Budget	Dollar Change	Percent Change
P16 Bus Garage Building					
This category provides funding for the operation of the bus garage, namely utilities and building repairs.					
Salaries	17,790	24,034	19,585	-4,449	-18.51%
Equipment	0	0	0	0	0.00%
Contractual & Other	90,875	138,666	132,515	-6,151	-4.44%
Supplies & Materials	1,879	11,350	11,350	0	0.00%
Subtotal	110,544	174,050	163,450	-10,600	-6.09%
P17 Contract Transportation					
Included in this category are expenses associated with the operation of contracted transportation for students with disabilities.					
Contractual & Other	156,417	350,000	340,000	-10,000	-2.86%
Subtotal	156,417	350,000	340,000	-10,000	-2.86%
P18 Transportation from BOCES					
Costs associated with BOCES provided transfer shuttles, if any, are shown here.					
BOCES Services	1,242	1,800	1,800	0	0.00%
Subtotal	1,242	1,800	1,800	0	0.00%
P19 Recreation					
Expensed here is a self-sustaining community recreation program conducted by the Ballston Area Recreation Commission that is included as part of the District's budget.					
Contractual & Other	45,000	47,000	47,000	0	0.00%
Subtotal	45,000	47,000	47,000	0	0.00%
P20 Civic Activities					
Included under the Civic Activities category is expense associated with the Facilities Use Supervisor and support for civic activities.					
Salaries	31,236	32,096	32,819	723	2.25%
Contractual & Other	0	0	0	0	0.00%
Subtotal	31,236	32,096	32,819	723	2.25%
P21 Transfer to Other Funds					
This category is used to record the district's appropriation and transfer of money to other funds as required by accounting procedures. The Special Aid Fund is used to account for programs with funding sources separate from general state aid. The School Lunch funds is used to account for the food service program.					
Transfer - Special Aid Fund	141,593	138,000	138,000	0	0.00%
Transfer - School Lunch Fund	28,056	16,000	16,000	0	0.00%
Subtotal	169,649	154,000	154,000	0	0.00%

2021-2022 Proposed Budget Detail- Three Part Format

Budget Account	2019-2020 Actual Expense	2020-2021 Adopted Budget	2021-2022 Proposed Budget	Dollar Change	Percent Change
P22 Employee Benefits					
This set of expenses are for employee benefits associated with retirement, medical insurance, and other insurances.					
State Retirement	676,819	699,643	869,303	169,660	24.25%
Teachers' Retirement	2,890,187	3,513,601	3,403,311	-110,290	-3.14%
Social Security	2,874,506	3,046,184	3,099,807	53,623	1.76%
Workers' Compensation Insurance	161,467	198,176	198,176	0	0.00%
Life Insurance	0	0	0	0	0.00%
Unemployment Insurance	10,519	46,481	46,481	0	0.00%
Disability Insurance	19,926	19,987	21,829	1,842	9.22%
Hospital, Medical, Dental Insurance	11,569,692	12,395,661	12,736,278	340,617	2.75%
Miscellaneous Benefits	0	0	0	0	0.00%
Subtotal	18,203,116	19,919,733	20,375,185	455,452	2.29%
Program Total	66,546,913	70,917,474	71,941,558	1,024,084	1.44%

2021-2022 Proposed Budget Detail- Three Part Format

Budget Account	2019-2020 Actual Expense	2020-2021 Adopted Budget	2021-2022 Proposed Budget	Dollar Change	Percent Change
Capital					
C1 Operation of Plant					
The category for plant operation consists of expenses necessary to clean and maintain all district buildings. Included here are the costs associated with cleaning supplies, electric, gas, water, and telephone utilities, and the salaries of the cleaning staff.					
Salaries	1,779,190	2,081,220	2,146,069	64,849	3.12%
Equipment	23,663	22,000	28,000	6,000	27.27%
Contractual & Other	1,355,333	1,531,895	1,522,365	-9,530	-0.62%
Supplies & Materials	348,920	343,250	342,450	-800	-0.23%
BOCES Services	118,864	106,740	114,740	8,000	7.49%
Subtotal	3,625,970	4,085,105	4,153,624	68,519	1.68%
C2 Maintenance of Plant					
The category for plant maintenance consists of expenses necessary to keep all district buildings in good repair and conducive to a healthy and inviting learning environment. The funds are used to maintain the buildings, grounds, and include the salaries of the maintenance and equipment technician staff.					
Salaries	500,946	557,334	568,840	11,506	2.06%
Equipment	62,677	65,000	65,000	0	0.00%
Contractual & Other	1,341,827	808,700	828,700	20,000	2.47%
Supplies & Materials	632,371	433,750	429,650	-4,100	-0.95%
BOCES Services	765	26,850	30,350	3,500	13.04%
Subtotal	2,538,586	1,891,634	1,922,540	30,906	1.63%
C3 Security					
Costs associated with building security, including School Resource Officers are shown here.					
Contractual & Other	152,339	258,500	247,900	-10,600	-4.10%
Supplies & Materials	0	0	0	0	0.00%
Subtotal	152,339	258,500	247,900	-10,600	-4.10%
C4 Refund on Real Property Taxes					
Expenses associated with real property tax refunds are charged here.					
Contractual & Other	104	35,000	35,000	0	0.00%
Subtotal	104	35,000	35,000	0	0.00%

2021-2022 Proposed Budget Detail- Three Part Format

Budget Account	2019-2020 Actual Expense	2020-2021 Adopted Budget	2021-2022 Proposed Budget	Dollar Change	Percent Change
C5 Bond Anticipation Notes- Bus Purchases					
Included here is the funding for the payment of principal and interest on the District's outstanding bond anticipation notes for school buses.					
Principal	876,000	890,000	908,000	18,000	2.02%
Interest	57,114	38,367	12,590	-25,777	-67.19%
Subtotal	933,114	928,367	920,590	-7,777	-0.84%
C6 Transfer to Other Funds					
This category is used to record the district's appropriation and transfer of money to other funds as required by accounting procedures. The Debt Service Fund is used to account for principal and interest payments on the District's outstanding long-term debt.					
Transfer - Debt Service Fund	4,503,824	4,610,189	4,662,224	52,035	1.13%
Subtotal	4,503,824	4,610,189	4,662,224	52,035	1.13%
C7 Transfer to Capital Fund					
This account category is used to record the district's appropriation and transfer of money to other funds as required by accounting procedures. The Capital Fund is used to account for certain capital construction projects that require State Education Department approval.					
Transfer to Capital Funds	4,362,000	100,000	100,000	0	0.00%
Subtotal	4,362,000	100,000	100,000	0	0.00%
C8 Employee Benefits					
This set of expenses are for employee benefits associated with retirement, medical insurance, and other insurances.					
State Retirement	234,034.0	240,250	329,665	89,415	37.22%
Teachers' Retirement	0.0	0	0	0	0.00%
Social Security	163,977.0	192,138	200,827	8,689	4.52%
Workers' Compensation Insurance	9,211.0	12,405	12,405	0	0.00%
Life Insurance	0.0	0	0	0	0.00%
Unemployment Insurance	600.0	2,910	2,910	0	0.00%
Disability Insurance	1,137.0	1,251	1,366	115	9.19%
Hospital, Medical, Dental Insurance	659,994.0	775,920	797,239	21,319	2.75%
Miscellaneous Benefits	0.0	0	0	0	0.00%
Subtotal	1,068,953	1,224,874	1,344,412	119,538	9.76%
Capital Total	17,184,890	13,133,669	13,386,290	252,621	1.92%
Budget Total	92,562,437	93,258,635	94,927,725	1,669,090	1.79%

Appendices

Appendix A

BALLSTON SPA 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.

[ESSA Financial Transparency Data - Glossary of Terms](#) | [Business Rules](#)

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

P-12 ENROLLMENT
4,196
NEEDS RESOURCE CATEGORY
Average Need
DISTRICT ABILITY TO RAISE LOCAL FUNDS IS
slightly more than the average district in the state
DISTRICT STUDENT NEEDS ARE
slightly less than the average district in the state

Student Demographics

Enrollment	BALLSTON SPA CSD
All Students	4,196
Economically Disadvantaged	34%
Students with Disabilities	17%
English Language Learner	1%
Race/Ethnicity	
Black or African American	2%
Hispanic or Latino	3%
Asian or Native Hawaiian/Other Pacific Islander	2%
White	93%
Multiracial	1%

Appendix A

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	BALLSTON SPA CSD
A. Instruction (A1 + A2 + A3 + A4)	\$11,159.91
B. Administration (B1 + B2 + B3)	\$689.73
C. All Other Spending (C1 + C2 + C3)	\$1,581.59
D. Total School Level (A + B + C)	\$13,431.23
E. Central District Instruction (E1 + E2 + E3 + E4)	\$215.04
F. Central District Administration (F1 + F2 + F3)	\$1,681.32
G. All Other Central District Spending (G1 + G2 + G3)	\$1,979.07
H. Total Central District Costs	\$3,875.42
I. Total Spending (D + H)	\$17,306.66

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	BALLSTON SPA CSD
J. Total School Level Local/State Spending	\$13,050.36
K. Total School Level Federal Spending	\$380.87
L. Total Central District Level Local/State Spending	\$3,875.42
M. Total Central District Level Federal Spending	\$0.00
N. Total District and School Spending (J + K + L + M)	\$17,306.66

Appendix A

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.

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)
School Level	BALLSTON SPA CSD
O. Special Education	\$14,965.77
P. ELL/MLL Services	\$6,099.62
Q. Pupil Services	\$939.89
R. Community Schools Programs	\$0.00
S. BOCES Services	\$65.02
T. Prekindergarten	\$0.00
District Level	
U. Special Education	\$712.86
V. ELL/MLL Services	\$0.00
W. Pupil Services	\$245.17
X. Community Schools Programs	\$0.00
Y. BOCES Services	\$837.47
Z. Prekindergarten	\$0.00

Appendix A

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.

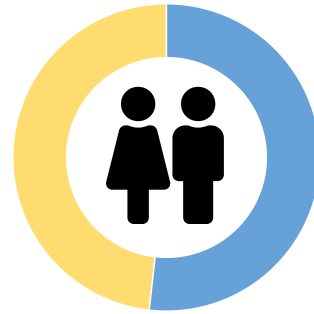
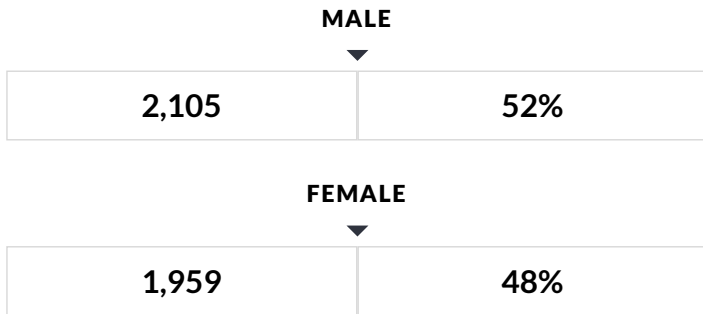
District Expenditures Excluded	BALLSTON SPA CSD
1. Transportation	\$5,053,909.00
2. Charter School Tuition	\$0.00
3. Other Tuition	\$913,622.00
4. Debt Service	\$885,305.00
5. Other	\$4,696,454.00
Percent Excluded from Total	14%
Total Expenditures	\$84,168,026.00

These enrollment data are collected as part of NYSED's Student Information Repository System (SIRS). These counts are as of "BEDS Day" which is typically the first Wednesday in October. Available are enrollment counts for public and charter school students by various demographics for the 2019 - 20 school year. For nonpublic school enrollment data please see the Non-Public School Enrollment and Staff information on our Information and Reporting Services webpage.

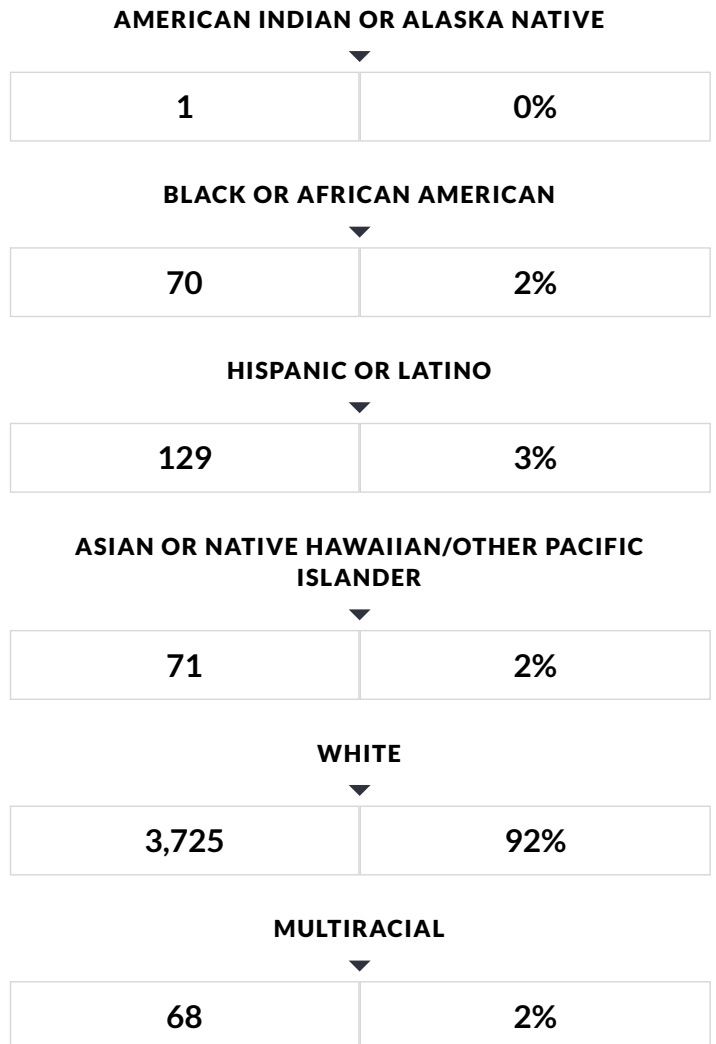
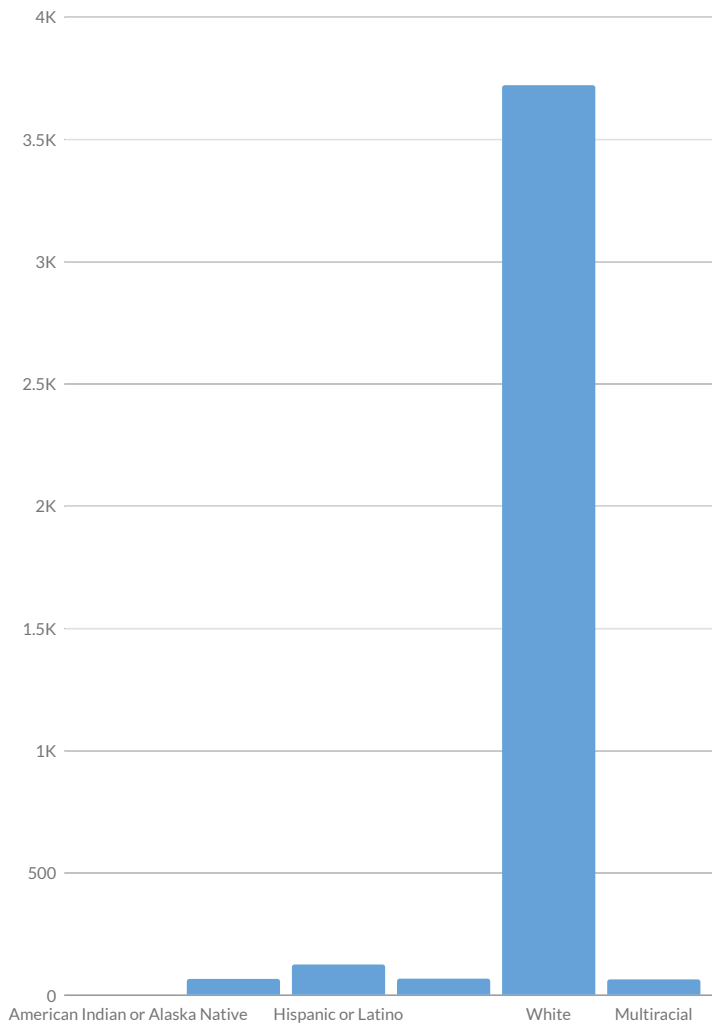
BALLSTON SPA CSD ENROLLMENT (2019 - 20)

K-12 Enrollment: 4,064

ENROLLMENT BY GENDER



ENROLLMENT BY ETHNICITY

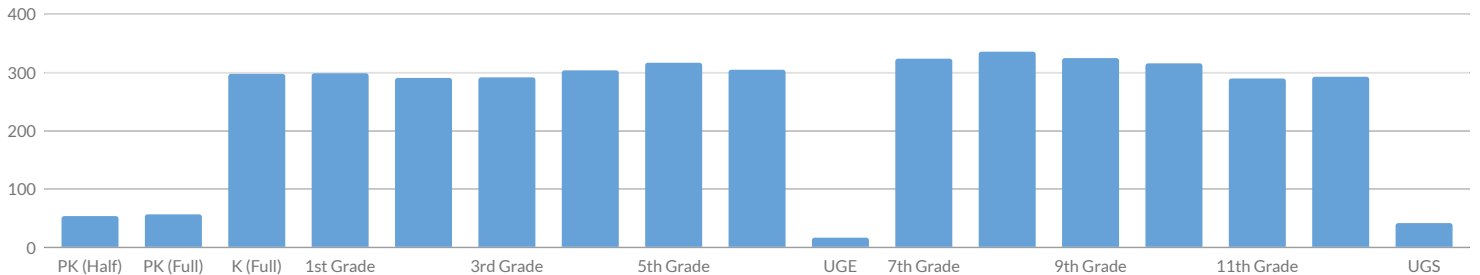


[Help](#)

OTHER GROUPS

ENGLISH LANGUAGE LEARNERS		STUDENTS WITH DISABILITIES		ECONOMICALLY DISADVANTAGED	
24	1%	731	18%	1,417	35%
MIGRANT		HOMELESS		FOSTER CARE	
—	—	83	2%	—	—
PARENT IN ARMED FORCES					
				30	1%

ENROLLMENT BY GRADE



PRE-K (HALF DAY)		PRE-K (FULL DAY)		K (FULL DAY)		1ST GRADE	
55	1%	58	1%	299	7%	300	7%
2ND GRADE		3RD GRADE		4TH GRADE		5TH GRADE	
292	7%	293	7%	305	7%	318	8%
6TH GRADE		UNGRADED ELEMENTARY		7TH GRADE		8TH GRADE	
306	7%	18	0%	325	8%	337	8%
9TH GRADE		10TH GRADE		11TH GRADE		12TH GRADE	
326	8%	317	8%	291	7%	294	7%
UNGRADED SECONDARY							
43	1%						

APPENDIX C

Administrative Staff Compensation 2021-2022 School Year

Chapter 474 of the Laws of 1996 includes a provision for the publication of the Superintendent and Administrator salaries as part of the annual school district budget process. Salaries, benefits and other in-kind compensation are required for all Superintendents. In addition, other administrators or supervisors whose annual salary is in excess of \$143,000 must have their salary and position title disclosed in the budget document. If some contracts associated with individual employees are not finalized, the salary amounts include estimated increases for 2021-2022.

Superintendent of Schools

Annual Salary	\$215,872
Annualized Cost of Benefits	\$ 52,800

Assistant Superintendent for Business & Support Services

Annual Salary	\$175,731
Annualized Cost of Benefits	\$ 51,277

Other Administrative / Supervisory Staff

Executive Director	\$143,850
Director of Student Support Services	\$143,850

Note: The annualized cost of benefits includes required employer contributions to social security and Medicaid, and other benefits such as health insurance, dental insurance, life insurance and retirement contributions. The cost of benefits will vary depending which plans, if any, an employee enrolls in and on whether enrollment is for family, two-person, or individual coverage.

APPENDIX D

Property Tax Report Card 2021-2022 School Year

Budgeted 2020-21 (A)	Budgeted 2021-22 (B)
----------------------------	----------------------------

Total Budgeted Amount, not including Separate Propositions	\$93,258,635	\$94,927,725
A. Proposed Tax Levy to Support the Total Budgeted Amount	\$53,848,641	\$54,895,674
B. Tax Levy to Support Library Debt, if Applicable	\$0	\$0
C. Tax Levy to Non-Excludable Propositions, if Applicable	\$0	\$0
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable	\$0	\$0
E. Total Proposed School Year Tax Levy (A+B+C-D)	\$53,848,641	\$54,895,674
F. Permissible Exclusions to the School Tax Levy Limit	\$1,603,946	\$1,685,316
G. School Tax Levy Limit, Excluding Levy for Permissible Exclusions	\$53,906,066	\$54,469,778
H. Total Proposed Tax Levy for School Purposes, Excluding Permissible Exclusions and Levy for Library Debt Plus Prior Year Tax Cap Reserve (E-B-F+D)	\$52,244,695	\$53,210,358
I. Difference (G-H); (negative value requires 60.0% voter approval)	\$1,661,371	\$1,259,420
Public School Enrollment	4,063	4,029
Consumer Price Index		1.23%

Actual 2020-21 (D)	Estimated 2021-22 (E)
--------------------------	-----------------------------

Adjusted Restricted Fund Balance	\$8,733,000	\$8,620,000
Assigned Appropriated Fund Balance	\$1,744,671	\$1,250,000
Adjusted Unrestricted Fund Balance	\$2,910,964	\$3,325,000
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	3.12%	3.50%

Schedule of Reserve Funds

Reserve Type	Reserve Name	Reserve Description	3/31/21 Actual Balance	6/30/21 Estimated Balance	Intended Use of the Reserve in the 2021-2022 School Year
Capital	Capital Reserve 2009	To pay the cost of any object or purpose for which bonds may be issued.	\$638,000	\$0	Dedicated to Project voted in October 2018.
Capital	Capital Reserve 2019	To pay the cost of any object or purpose for which bonds may be issued.	\$2,250,000	\$2,650,000	None
Workers' Compensation	Workers' Compensation Reserve	To pay for self-insured Workers Compensation and benefits.	\$1,500,000	\$1,500,000	Pay WC claims exceeding budgeted amount.
Unemployment Insurance	Unemployment Insurance Reserve	To pay the cost of reimbursement to the State Unemployment Insurance Fund.	\$450,000	\$450,000	Pay unemployment insurance costs exceeding budgeted amount.
Reserve for Debt Service	Debt Service Reserve	For proceeds from the sale of district capital assets or improvement, restricted to debt service	\$1,797,712	\$1,497,712	\$600,000 designated as inter-fund revenue.
Tax Certiorari	Tax Certiorari Reserve	To establish a reserve fund for tax certiorari settlements	\$95,000	\$95,000	Pay claims if settled by courts.
Employee Benefit Accrued Liability	Employee Benefit Accrued Liability	For accrued employee benefits due to employees upon termination of service.	\$100,000	\$100,000	None
Retirement Contribution	Retirement Contribution	To fund employer retirement contributions to the State and Local Employees' Retirement System	\$2,700,000	\$2,475,000	Pay part of employer retirement contributions
Retirement Contribution	TRS Subfund	To fund employer retirement contributions to the NYS Teachers' Retirement System	\$1,000,000	\$1,350,000	None

Equalized Total Assessed Value 4,449,769,384

School District - 414201 Ballston Central

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	8	17,919,371	0.40
13100	CO - GENERALLY	RPTL 406(1)	31	41,245,704	0.93
13500	TOWN - GENERALLY	RPTL 406(1)	51	16,179,235	0.36
13510	TOWN - CEMETERY LAND	RPTL 446	2	12,000	0.00
13650	VG - GENERALLY	RPTL 406(1)	45	4,028,476	0.09
13800	SCHOOL DISTRICT	RPTL 408	12	107,093,402	2.41
14100	USA - GENERALLY	RPTL 400(1)	4	462,634,354	10.40
18020	MUNICIPAL INDUSTRIAL DEVAGENC	RPTL 412-a	7	496,637,860	11.16
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	4	1,102,663	0.02
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	31	20,239,648	0.45
25120	NONPROF CORP - EDUCL(CONST PRC	RPTL 420-a	7	7,717,016	0.17
25130	NONPROF CORP - CHAR (CONST PRO	RPTL 420-a	15	3,305,595	0.07
25210	NONPROF CORP - HOSPITAL	RPTL 420-a	2	6,695,700	0.15
25230	NONPROF CORP - MORAL/MENTAL IM	RPTL 420-a	20	9,335,060	0.21
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	1	423,529	0.01
26050	AGRICULTURAL SOCIETY	RPTL 450	9	3,818,705	0.09
26100	VETERANS ORGANIZATION	RPTL 452	4	730,000	0.02
26250	HISTORICAL SOCIETY	RPTL 444	2	483,059	0.01
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	12	3,585,324	0.08
27200	RAILROAD - WHOLLY EXEMPT	RPTL 489-d&dd	2	4,956	0.00
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	15	1,275,171	0.03
29700	PROP WITHDRAWN FROM FORECLOS	RPTL 1138	3	2,671	0.00
33800	COUNTY WATER OR SEWER DIST	COUNTY L 272	1	39,000	0.00
41120	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	41	246,665	0.01
41124	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	427	2,542,574	0.06
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	47	463,914	0.01
41134	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	437	4,296,503	0.10
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	29	554,755	0.01
41144	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	162	2,952,872	0.07
41300	PARAPLEGIC VETS	RPTL 458(3)	2	725,294	0.02
41400	CLERGY	RPTL 460	8	12,765	0.00
41700	AGRICULTURAL BUILDING	RPTL 483	11	676,912	0.02
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	49	3,185,871	0.07

School District - 414201 Ballston Central

Equalized Total Assessed Value 4,449,769,384

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	35	1,316,494	0.03
41800	PERSONS AGE 65 OR OVER	RPTL 467	52	4,283,596	0.10
41804	PERSONS AGE 65 OR OVER	RPTL 467	174	13,449,169	0.30
41806	PERSONS AGE 65 OR OVER	RPTL 467	28	2,451,418	0.06
41824	LIVING QUARTERS FOR PARENTS AN	RPTL 469	2	112,588	0.00
41826	LIVING QUARTERS FOR PARENTS AN	RPTL 469	1	16,000	0.00
41834	ENHANCED STAR	RPTL 425	1,143	96,928,828	2.18
41854	BASIC STAR 1999-2000	RPTL 425	3,756	150,519,902	3.38
41864	Basic STAR (land belongs to ot	RPTL 425	2	24,706	0.00
41900	PHYSICALLY DISABLED	RPTL 459	3	94,245	0.00
41934	DISABILITIES AND LIMITED INCOM	RPTL 459-c	3	129,742	0.00
41936	DISABILITIES AND LIMITED INCOM	RPTL 459-c	15	871,241	0.02
42100	SILOS, MANURE STORAGE TANKS,	RPTL 483-a	2	30,000	0.00
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	26	520,157	0.01
47200	RAILROAD - PARTIALLY EXEMPT	RPTL 489-d&d	3	131,217	0.00
47450	FOREST/REF LAND - FISHER ACT	RPTL 480	9	1,501,877	0.03
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	1	152,047	0.00
48510	LTD PROF HOUSING CO	P H F I L 33(1)(a)	1	5,180,163	0.12
48670	REDEVELOPMENT HOUSING CO	P H F I L 125 & 127	2	4,870,118	0.11

Total Exemptions Exclusive of System Exemptions:

Total System Exemptions:

Totals:

6,759	1,502,750,132	33.77
0	0	0.00
6,759	1,502,750,132	33.77

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:

APPENDIX F

NYS School Report Card

BALLSTON SPA 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

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.

GOOD STANDING

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

c  Help

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
White	Good Standing
Students with Disabilities	Good Standing
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	314	89.8%
	5-Year	315	89.2%
	6-Year	334	89.2%
American Indian or Alaska Native	4-Year	0	—
	5-Year	0	—
	6-Year	1	—
Asian or Native Hawaiian/Other Pacific Islander	4-Year	11	—
	5-Year	11	—
	6-Year	7	—
Black or African American	4-Year	15	—
	5-Year	12	—
	6-Year	12	—
Hispanic or Latino	4-Year	9	—
	5-Year	13	—
	6-Year	12	—
Multiracial	4-Year	4	—
	5-Year	3	—
	6-Year	0	—
White	4-Year	295	89.2%
	5-Year	295	89.2%
	6-Year	314	89.8%
English Language Learners	4-Year	4	—
	5-Year	4	—
	6-Year	3	—
Students with Disabilities	4-Year	46	78.3%
	5-Year	47	55.3%
	6-Year	49	67.3%
Economically Disadvantaged	4-Year	110	77.3%
	5-Year	81	69.1%
	6-Year	96	71.9%

NATIONAL ASSESSMENT OF EDUCATION PROGRESS (NAEP) RESULTS (2018-19)

National Assessment of Education Progress (NAEP) are reported for statewide (New York State) and national results only. District- and school-level results are not reported for NAEP.

NEW YORK STATE NAEP GRADE 4

SUBGROUP	READING				MATH			
	BELOW BASIC	BASIC	PROFICIENT	ADVANCED	BELOW BASIC	BASIC	PROFICIENT	ADVANCED
All Students	34	31	26	8	24	40	29	8
Students with Disabilities	73	18	7	1	61	30	7	2
American Indian or Alaska Native	*	*	*	*	*	*	*	*
Asian	21	27	34	17	8	23	43	26
Native Hawaiian/Other Pacific Islander	*	*	*	*	*	*	*	*
Black or African American	53	31	14	2	43	40	16	1
Hispanic or Latino	45	32	19	4	33	45	19	2
White	24	32	33	11	14	39	38	9
Multiracial	24	23	35	18	15	42	31	12
Limited English Proficient	78	17	4	*	51	40	8	1
Economically Disadvantaged	49	31	17	3	33	43	21	3

NEW YORK STATE NAEP GRADE 8

SUBGROUP	READING				MATH			
	BELOW BASIC	BASIC	PROFICIENT	ADVANCED	BELOW BASIC	BASIC	PROFICIENT	ADVANCED
All Students	30	38	28	4	34	32	22	11
Students with Disabilities	58	31	10	1	72	22	5	2
American Indian or Alaska Native	*	*	*	*	*	*	*	*
Asian	21	33	36	10	15	25	29	31
Native Hawaiian/Other Pacific Islander	*	*	*	*	*	*	*	*
Black or African American	43	38	17	1	55	30	12	3
Hispanic or Latino	41	38	19	2	49	35	14	3
White	20	39	35	6	23	33	29	15
Multiracial	*	*	*	*	*	*	*	*
Limited English Proficient	83	16	1	*	88	10	2	*
Economically Disadvantaged	40	38	20	2	47	32	16	5

NATIONAL NAEP GRADE 4

SUBGROUP	READING				MATH			
	BELOW BASIC	BASIC	PROFICIENT	ADVANCED	BELOW BASIC	BASIC	PROFICIENT	ADVANCED
All Students	35	31	26	9	20	40	32	9
Students with Disabilities	70	18	9	2	51	33	14	3
American Indian or Alaska Native	50	30	17	3	32	43	22	4
Asian	18	25	35	22	7	23	41	29
Native Hawaiian/Other Pacific Islander	45	31	20	4	30	40	24	5
Black or African American	53	30	15	3	35	45	18	2
Hispanic or Latino	46	31	19	4	27	45	24	3
White	24	31	32	12	12	36	40	12
Multiracial	28	32	29	11	17	40	34	10
Limited English Proficient	65	25	8	1	41	43	15	1
Economically Disadvantaged	48	31	18	3	29	45	23	3

NATIONAL NAEP GRADE 8

SUBGROUP	READING				MATH			
	BELOW BASIC	BASIC	PROFICIENT	ADVANCED	BELOW BASIC	BASIC	PROFICIENT	ADVANCED
All Students	28	39	29	4	32	35	23	10
Students with Disabilities	64	27	8	1	68	23	7	2
American Indian or Alaska Native	40	41	19	1	48	37	13	3
Asian	13	30	43	13	12	24	31	33
Native Hawaiian/Other Pacific Islander	38	38	23	2	47	34	15	4
Black or African American	47	39	14	1	54	33	11	2
Hispanic or Latino	38	40	20	1	43	37	16	3
White	19	39	36	5	21	36	30	13
Multiracial	24	40	31	5	28	36	25	11
Limited English Proficient	73	24	3	*	73	22	4	1
Economically Disadvantaged	40	40	18	1	46	36	15	3

*There are not sufficient data for this subgroup.

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	4,064	\$1,661,491	\$409	\$70,771,114	\$17,414	\$72,432,605	\$17,823
Statewide	2,638,949	\$2,632,354,668	\$998	\$57,627,620,079	\$21,837	\$60,259,974,747	\$22,835

STAFF QUALIFICATIONS (2019-20)
INEXPERIENCED TEACHERS AND PRINCIPALS

	TEACHERS			PRINCIPALS		
	Total	# Inexperienced	% Inexperienced	Total	# Inexperienced	% Inexperienced
THIS DISTRICT	337	25	7%	6	3	50%
STATEWIDE	205,520	35,059	17%	4,784	1,237	26%
STATEWIDE HIGH-POVERTY SCHOOLS	46,266	13,190	29%	1,168	320	27%
STATEWIDE LOW-POVERTY SCHOOLS	61,131	5,677	9%	1,193	260	22%

Teacher and principal counts are as reported by schools and districts in the Student Information Repository System (SIRS).

TEACHERS TEACHING OUT OF THEIR SUBJECT OR FIELD OF CERTIFICATION

	Total	TEACHERS TEACHING OUT OF THEIR SUBJECT/FIELD OF CERTIFICATION	
		#	%
THIS DISTRICT	337	6	2%
STATEWIDE	216,218	20,182	9%
STATEWIDE HIGH-POVERTY SCHOOLS	46,676	9,564	20%
STATEWIDE LOW-POVERTY SCHOOLS	54,886	1,004	2%

Teacher counts are as reported in Teacher Access and Authorization (TAA).

GRADUATION RATE (2019-20)

Graduation Rate data are for students who first entered grade 9, four years prior to this reporting year. Graduates are as of August following the close of the reporting year. Click on High School Graduation Rate Data report to see district and state comparisons and to filter on gender and ethnicity student subgroups.

Subgroup	Total	GRAD RATE		REGENTS WITH ADVANCED DESIGNATION		REGENTS DIPLOMA		LOCAL DIPLOMA		NON DIPLOMA CRED		STILL ENROLLED		GED TRANSFER		DROPOUT	
		#	%	#	%	#	%	#	%	#	%	#	%	#	%	#	%
All Students	313	278	89%	166	53%	103	33%	9	3%	0	0%	15	5%	0	0%	20	6%
Female	151	142	94%	89	59%	49	32%	4	3%	0	0%	6	4%	0	0%	3	2%
Male	162	136	84%	77	48%	54	33%	5	3%	0	0%	9	6%	0	0%	17	10%
Multiracial	3	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
American Indian or Alaska Native	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
Asian or Native Hawaiian/Other Pacific Islander	4	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
White	291	260	89%	158	54%	93	32%	9	3%	0	0%	13	4%	0	0%	18	6%
Black or African American	6	6	100%	2	33%	4	67%	0	0%	0	0%	0	0%	0	0%	0	0%
Hispanic or Latino	9	8	89%	3	33%	5	56%	0	0%	0	0%	0	0%	0	0%	1	11%
General-Education Students	277	256	92%	166	60%	90	32%	0	0%	0	0%	5	2%	0	0%	16	6%
Students with Disabilities	36	22	61%	0	0%	13	36%	9	25%	0	0%	10	28%	0	0%	4	11%
Non-English Language Learners	312	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
English Language Learners	1	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Not Economically Disadvantaged	222	210	95%	145	65%	63	28%	2	1%	0	0%	1	0%	0	0%	11	5%
Economically Disadvantaged	91	68	75%	21	23%	40	44%	7	8%	0	0%	14	15%	0	0%	9	10%
Not Migrant	312	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Migrant	1	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Parents not in Armed Forces	309	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Subgroup	Total	GRAD RATE		REGENTS WITH ADVANCED DESIGNATION		REGENTS DIPLOMA		LOCAL DIPLOMA		NON DIPLOMA CRED		STILL ENROLLED		GED TRANSFER		DROPOUT	
		#	%	#	%	#	%	#	%	#	%	#	%	#	%	#	%
Parents in Armed Forces	4	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Not Homeless	301	270	90%	165	55%	98	33%	7	2%	0	0%	12	4%	0	0%	19	6%
Homeless	12	8	67%	1	8%	5	42%	2	17%	0	0%	3	25%	0	0%	1	8%
Not in Foster Care	313	278	89%	166	53%	103	33%	9	3%	0	0%	15	5%	0	0%	20	6%
Foster Care	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%

CIVIL RIGHTS DATA COLLECTION (CRDC) (2017-18)

Civil Right Data Collection (CRDC) data are reported to the United States Department of Education by districts and include data on measures of school quality, climate, and safety as well as enrollment in preschool programs and accelerated coursework to earn postsecondary credit. For more information, visit the CRDC homepage.

CRDC Data (21.01 megabytes)

CRDC Glossary and Guide

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