



NT SPIRIT

Vincent J. Vecchiarella
Superintendent of Schools

Budget Edition
May 2008

BUDGET EDITION

ANNUAL ELECTION AND BUDGET VOTE
TUESDAY, MAY 20, 2008
ALUMNI STUDENT ACTIVITY CENTER
MEADOW DRIVE
12:00 NOON—9:00 PM

PRESIDENT'S MESSAGE

As budget time approaches and another school year winds down, it is an opportunity for us to look back on the progress we have made, as well as to look forward to the goals we have set for the future.

Our Board of Education has set a high priority on providing our students with a superior educational experience. The upcoming capital projects, as well as new curriculum initiatives, have demonstrated the school board and administrators' dedication to improve our school district. While doing so, we have also tried to be sensitive to our community's desire to keep taxes down. In that respect, we believe that the 2008-09 budget provides for a high quality of education, while keeping the tax rate increase to a minimum at 2.05%. That represents approximately 0.46 cents per thousand of assessed value, before considering the NYS STAR reductions. We hope that the community will agree that this is a fair budget, which takes all of our citizens' needs into consideration.

In closing, I would like to thank my fellow board members, district staff, students, parents, and residents for their support and suggestions throughout the year. Together, we can make North Tonawanda a great place to live, learn, and succeed.

Christine Porto
Board President

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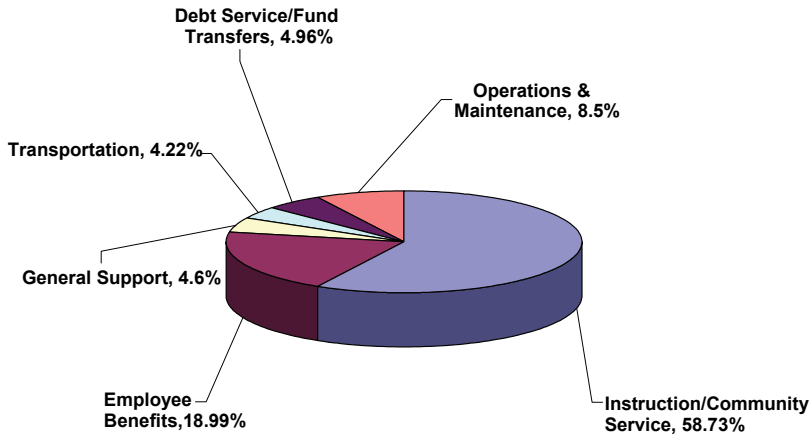
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EXPENDITURES



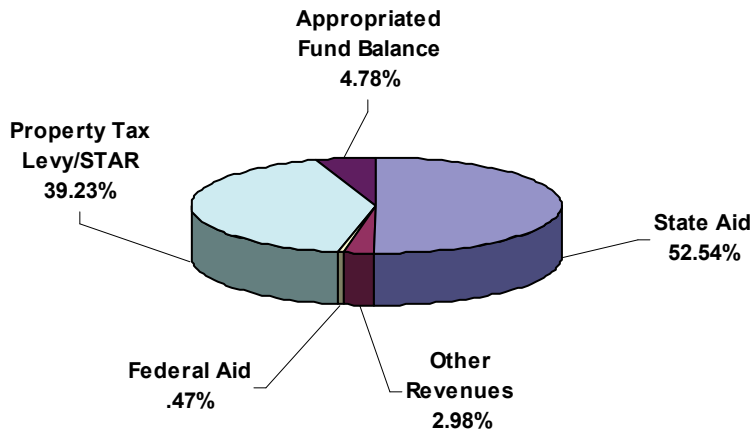
PROPOSITION #1
VOTE ON BUDGET

Shall the proposed budget of Expenditures of the North Tonawanda City School District for the 2008-2009 school year in the amount of \$63,671,079 and for the purposes shown in the statement of estimated expenditures adopted by the Board of Education, be and the same hereby is approved and the amount thereof shall be raised by a levy of a tax upon the taxable property of the school district, after first deducting the monies available from State Aid and other sources provided by law.

YES NO

	2008-2009	2007-2008	% of Total Budget
Instruction	\$ 37,392,131	\$ 36,187,898	58.72
Includes: K-12 instructional program, supervision, curriculum development, BOCES, special education programs, occupational education, interscholastic athletics, co-curricular programs, health services, library media, computer instruction, and pupil personnel services.			
Employee Benefits	\$ 12,083,435	\$ 11,344,650	18.99
Includes: Employee retirement systems, health insurance, unemployment insurance, Social Security and Worker's Compensation.			
General Support	\$ 2,928,413	\$ 2,766,446	4.6
Includes: Legal services, personnel, insurance, school board, refund on property tax, BOCES administrative charges, administrative and financial services, public information, central data processing and auditing.			
Transportation	\$ 2,689,686	\$ 2,617,098	4.22
Includes: Transportation to public and non-public schools, vocational schools, educational field and athletic trips and transportation of special education children.			
Debt Service/Fund Transfers	\$ 3,160,607	\$ 3,013,085	4.96
Includes: Principal and interest payment on debt for district building reconstruction projects, energy conservation projects and pension bonds. Also district share of special education summer program and reconstruction of bus garage parking lot.			
Operations & Maintenance	\$ 5,415,207	\$ 5,013,344	8.5
Includes: Maintenance of district facilities, custodial services, and utility costs.			
Community Service	\$ 1,600	\$ 4,758	.01
Includes: Provides for student census.			
TOTAL BUDGET	\$ 63,671,079	\$ 60,947,279	100%

REVENUES



	2008-2009	2007-2008	% of Total Budget
State Aid	\$ 33,451,214	\$ 31,288,303	52.54
Includes: Various categories of State Aid – foundation aid, transportation, building, special education, instructional materials and BOCES.			
Other Revenues	\$ 1,899,685	\$ 2,061,578	2.98
Includes: Payments in lieu of taxes (PILOTS), interest, tuitions, rental charges, insurance recoveries, refund of prior year expenses and interfund transfers.			
Federal Aid	\$ 300,000	\$ 400,000	.47
Includes: Payments received for Medicaid eligible services provided to students.			
Property Tax Levy/STAR	\$ 24,978,180	\$ 24,397,398	39.23
Includes: Property taxes collected as well as STAR payments received from New York State.			
Appropriated Fund Balance	\$ 3,042,000	\$ 2,800,000	4.78
Includes: Excess balance of funds from prior year put toward new budget.			
TOTAL ESTIMATED REVENUES	\$ 63,671,079	\$ 60,947,279	100%

School District Budget Notice

Overall Budget Proposal

	Budget Adopted for the 07-08 School Year	Budget Proposed for the 08-09 School Year	Contingency Budget for the 08-09 School Year*
Total budgeted amount	\$ 60,947,279	\$ 63,671,079	\$ 63,453,223
Increase/decrease for the 2008-09 school year		\$ 2,723,800	\$ 2,505,944
Percentage increase (decrease) in each proposed budget		4.47%	4.11%
Change in the consumer price index		2.80%	
Resulting est. property tax levy for the 2008-09 school year		\$ 24,978,180	\$ 24,760,324
Administrative component			
	\$ 4,810,442	\$ 4,924,987	\$ 4,911,437
Program component			
	\$ 46,752,050	\$ 48,720,425	\$ 48,633,469
Capital component			
	\$ 9,384,787	\$ 10,025,667	\$ 9,908,317
<p>*Statement of assumptions made in projecting a contingency budget for the 2008-09 school year, should the proposed budget be defeated.¹</p> <p>Eliminate non-contingent equipment; delete repair/reconstruction of transportation building parking lot.</p>			

Basic STAR Exemption Impact

Estimated Basic STAR² Exemption Savings:

	Budget Proposed for the 2008-2009
Basic STAR Tax Savings	\$631.66

The annual budget vote for the fiscal year 2008-2009 by the qualified voters of the North Tonawanda City School District, Niagara County, New York, will be held at 405 Meadow Drive in said district on Tuesday, May 20, 2008, between the hours of 12:00 noon and 9:00 p.m., prevailing time in the Alumni Student Activity Center, at which time the polls will be opened to vote by voting machine.

¹ Provide a statement of assumptions made in estimating the contingency budget pursuant to section 2023 of the Education Law.

² The basic school tax relief (STAR) exemption is authorized by section 425 of the Real Property Tax Law.

PROPOSITION #2
2003 CAPITAL RESERVE FUND
(SCHOOL BUS PURCHASE)

Shall the Board of Education of the North Tonawanda City School District be authorized and directed to expend up to \$213,000 from the Capital Reserve Fund (School Bus Purchases) for the purpose of purchasing buses as well as equipment related to these purchases.

YES

NO

Question: How many and what types of buses will be purchased with this money?

Answer: This money will be used to replace three (3) 20 Passenger Vans and buy one (1) new Wheelchair Van.

Question: Will approving this proposition increase taxes?

Answer: NO

Question: Where will the money come from to purchase these buses?

Answer: The money will come from the 2003 Capital Reserve Fund (School Bus Purchase). Voters approved establishment of this fund on June 3, 2003.

Question: If voters already approved this Fund, why are we voting again?

Answer: The vote of June 3, 2003 only approved setting up this Fund. Any time the District wants to spend money from the Fund, voters must approve the expenditure.

Question: If this proposition is approved, can the money be used for purposes other than purchasing buses?

Answer: No. It can only be used for purchasing buses and related equipment (i.e. bus radios).

Question: What is the benefit of purchasing buses through this reserve fund?

Answer: The District does not have to raise taxes or borrow money. There is no interest or fees to be paid on borrowed money and therefore the cost of the buses is less expensive. Also, the state aid (approximately 84.8%) received from the purchase can be reinvested in purchasing buses in future years instead of using tax dollars.

The New York State School Report Card Fiscal Accountability Supplement for North Tonawanda City School District

New York State Education Law and the Commissioner's Regulations require the attachment of the NYS School Report Card to the public school district budget proposal. The 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.

2005-2006 School Year		General Education	Special Education
This School District	Instructional Expenditures	\$31,471,571	\$12,226,521
	Pupils	4,264	684
	Expenditures Per Pupil	\$7,381	\$17,875
Similar District Group	Instructional Expenditures	\$7,148,620,066	\$2,479,525,348
	Pupils	851,137	115,463
	Expenditures Per Pupil	\$8,399	\$21,475
All Public Schools in NY State	Instructional Expenditures	\$25,418,059,645	\$8,990,169,173
	Pupils	2,772,347	402,175
	Expenditures Per Pupil	\$9,168	\$22,354
Similar District Group Description: Average Need/Resource Capacity			

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 pupils with disabilities in a general education setting.

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 both those classified as having disabilities and those not so classified. 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.

The pupil count for Special Education is a count of K-12 students with disabilities as of December 1, 2005 plus students for whom the district receives tuition from another district.

Expenditures Per Pupil is the simple arithmetic ratio of Instructional Expenditures to Pupils. The total cost of instruction for pupils 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.

District expenditures such as transportation, debt service, and district-wide administration are not included in these values. The numbers used to compute the statistics on this page were collected on the State Aid Form A, the State Aid Form F, and the School District Annual Financial Report (ST-3).

Similar District Groups are identified according to the Need-to-Resource-Capacity Index defined and used in the Annual Report to the Governor and Legislature on the Educational Status of the State's Schools.

The New York State School Report Card Information about Students with Disabilities for North Tonawanda City School District

New York State Education Law and the Commissioner's Regulations require the attachment of the NYS School Report Card to the public school district budget proposal. These regulations require that the percentage of students with disabilities receiving services outside of general classroom settings and the classification rate of students with disabilities for the district be reported and compared with percentages for similar districts and all public schools. The required percentages for this district are reported below.

Student Counts as of December 1, 2006	This District		Total of All Public School Districts
Student Placement -- Time Outside a Regular Classroom	Count of Students with Disabilities	Percentage of Students with Disabilities	Percentage of Students with Disabilities
20% or less	315	47.7%	53.5%
21% to 60%	184	27.8%	13.0%
More than 60%	129	19.5%	24.7%
Separate Settings	20	3.0%	6.3%
Other Settings	13	2.0%	2.5%

The source data for the statistics in this table were reported on the Required Report of the Number of Students with Disabilities Provided Special Education in Regular School-based Programs, in Separate Settings, and in Other Settings (PD-1/4). The counts are numbers of students reported in the several placements for school-age programs (ages 6-21) on December 1, 2006. The PD-1/4 reports the proportions of time students are outside 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

2006-07	This District *	Total of All Public School Districts *
Resident Classification Rate	13.33%	12.4%

This rate is the ratio of the count of school-age (4-21) residents in the district who are classified as having disabilities, divided by a computed measure of the total district-resident school-age population (including public school students, nonpublic school students, and students receiving home instruction). Source data are drawn from the School District Report of the Number of Students with Disabilities (PD-1/4) and the Basic Education Data System (BEDS).

BOARD OF EDUCATION CANDIDATES

Individuals listed below have filed for candidacy as of May 5, 2008. The petition filing date has been extended until May 13, 2008, so additional candidates may appear on the ballot

VOTE FOR THREE

MICHAEL CARNEY serves on the Board of Directors of Niagara County Head Start. He is a former City Councilman and Deputy County Treasurer. Mike is a graduate of NCCC with an Associates Degree in Business Administration and a graduate of Buffalo State College with a B.S. degree in Business Administration. He resides with his wife Mary Ann and two children at 407 Bennett Street.

SCOTT SCHULTZ is a Physiological Equipment Specialist working for Kaleida Health. He is a 1979 graduate of North Tonawanda High School and a graduate of Niagara County Community College with an Associates Degree in Electrical Technology and a Certification in Biomedical Equipment Technology. He has been a resident of North Tonawanda for 43 years. Scott resides with his wife Deanna and two children at 1366 Forbes Street.

FRANK DiBERNARDO is the Senior General Foreman for General Motors Corporation. He is a 1984 graduate of North Tonawanda High School and holds an Electrical Engineering Degree from Rochester Institute of Technology and an MBA from Canisius College. He is a lifelong resident of North Tonawanda. Frank resides with his wife Patricia and three children at 19 Niagara Circle.

DAVID RECHIN (incumbent) is presently completing his first term on the N.T. Board of Education and is an Engineering Manager at Sefar Filtration. He earned a B.S. in Industrial Technology from Buffalo State College in 1983. He currently serves as an Advisor to the Academy of Engineering & Architecture. He has been an active member at Ascension R.C. Church since moving to North Tonawanda in 1995. David resides with his wife Karen and three children at 1480 Jamaica Square.

DAVID GUIDO (incumbent) is the Senior Project Manager for Seneca Construction Management. He is a 1986 graduate of North Tonawanda High School and holds a Civil Engineering Technology Degree from Rochester Institute of Technology. He has been a resident of North Tonawanda for 36 years. David is married and has two children. He resides at 802 Niagara Parkway.

North Tonawanda City School District
175 Humphrey Street
North Tonawanda, NY 14120

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CURRENT RESIDENT
NORTH TONAWANDA, NY 14120

