

NORTH TONAWANDA CITY SCHOOL DISTRICT

"N.T. Schools - Creating the Future Today"

THE PROPOSED 2015 - 2016 SCHOOL BUDGET

BUDGET HEARING
Tuesday, May 12, 2015
7:00 p.m.

Administration Building - Board Room
176 Walck Road
North Tonawanda, NY 14120

ANNUAL ELECTION and BUDGET VOTE
Tuesday, May 19, 2015
12:00 Noon - 9:00 P.M.

Alumni Student Activity Center
405 Meadow Drive
North Tonawanda, NY 14120

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**2015-16 GENERAL FUND
SUMMARY of EXPENDITURES**

	BUDGET 2014-15	TENTATIVE BUDGET 2015-16	14-15 BUDGET COMPARED TO TENTATIVE 15-16 BUDGET
ADMINISTRATION	\$6,324,859	\$6,565,304	\$240,445
CAPITAL	\$11,316,422	\$11,271,012	(\$45,410)
PROGRAM	\$50,782,687	\$52,712,648	\$1,929,961
TOTALS	\$68,423,968	\$70,548,964	\$2,124,996

The New York State Uniform System of Accounts prescribes that a school district general fund budget be divided into three categories. The total of those three categories is the Budget presented by the Board of Education to the voters for approval.

EXPENDITURES - ADMINISTRATIVE BUDGET

SUMMARY OF EXPENDITURES Detailed Breakdown attached	BUDGET 2014-15	TENTATIVE BUDGET 2015-16	14-15 BUDGET COMPARED TO TENTATIVE 15-16 BUDGET
Board of Education: Salary for District Clerk, Clerk and Board Supplies; Board Election and Budget Vote Costs; Memberships in various Associations.	\$60,152	\$70,833	\$10,681
Chief School Administrator: Salaries for Superintendent and Secretary; Supplies; Travel and Conference Expenses; Consultant Services and Equipment.	\$208,170	\$208,689	\$519
Finance Administration: Salaries for Assistant Superintendent for Administrative Services and Central Business Office staff. Tax, Audit Expenses, Business Office Supplies, and District Equipment is also included here.	\$417,640	\$413,140	(\$4,500)
Personnel Administration: Salaries for Personnel Administrator; Personnel Office Staff; Public Information Officer; Legal Services; Supplies; Equipment and Contractual Expenses for Personnel Office and Records Management.	\$415,867	\$500,801	\$84,934
Central Services: BOCES Print Shop and Data Processing Services; Supplies; Equipment and Contractual Expenses for Printing.	\$820,090	\$820,090	\$0
Special Items: District Insurance; certain BOCES Administration; School Assoc. dues; Judgments/Claims and Property tax refunds.	\$811,194	\$838,643	\$27,449
Instructional Administration: Administrative Salaries for Districtwide Administration; Curriculum Development, including Related Support Staff and Records Management; Professional Development Staff; Related Office Supplies; BOCES and Contractual Expenses; Attendance; Pupil Personnel Services and Learning Technology.	\$1,912,167	\$1,987,163	\$74,996
Benefits: Retirement; Social Security; Medical Insurance; Dental Insurance; Life Insurance; Workers' Compensation and Unemployment Insurance for Administrative Staff.	\$1,679,579	\$1,725,945	\$46,366
TOTAL ADMINISTRATIVE	\$6,324,859	\$6,565,304	\$240,445

ADMINISTRATIVE BUDGET

Component Detail	Budget 14-15	Proposed Budget 15-16
Board of Education	44,508	55,256
District Clerk	5,902	5,835
District Meeting	9,742	9,742
Board of Education Total	60,152	70,833

Office of the Superintendent	208,170	208,689
Chief School Administrator Total	208,170	208,689

Business Administration	187,557	183,109
Auditing Services	161,574	161,501
District Treasurer	5,630	5,583
Tax Collection	5,814	5,814
Purchasing	51,965	52,033
Fiscal Agent Fees	5,100	5,100
Finance Administration Total	417,640	413,140

Personnel	183,653	267,640
Legal Services	182,000	182,000
Public Information & Services	50,214	51,161
Personnel Administration Total	415,867	500,801

Central Printing & Mailing	29,450	29,450
Data Processing	790,640	790,640
Central Services Total	820,090	820,090

Unallocated Insurance	372,983	372,983
School Association Dues	10,200	10,200
BOCES Administrative Costs	356,611	384,060
Judgments / Claims	30,600	30,600
Refund Real Property Tax	40,800	40,800
Special Items Total	811,194	838,643

Curriculum Development & Supervision	245,502	247,565
Supervision - Regular School	1,263,253	1,330,622
Attendance Services	211,600	214,242
Program for Students with Disabilities	191,812	194,734
Instructional Administration Total	1,912,167	1,987,163

Benefits	1,679,579	1,725,945
Employee Benefits Total	1,679,579	1,725,945

ADMINISTRATIVE TOTAL	6,324,859	6,565,304
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EXPENDITURES - CAPITAL BUDGET

<p align="center">SUMMARY OF EXPENDITURES Detailed Breakdown attached</p>	<p align="center">BUDGET 2014-15</p>	<p align="center">TENTATIVE BUDGET 2015-16</p>	<p align="center">14-15 BUDGET COMPARED TO TENTATIVE 15-16 BUDGET</p>
<p>Buildings & Grounds: Salaries for Custodians and Maintenance Staff; Supplies; Environmental Testing; Equipment and Contractual Costs for Buildings & Grounds.</p>	<p>\$5,317,980</p>	<p>\$5,329,371</p>	<p>\$11,391</p>
<p>Principal and Interest: Annual Bond Redemption; Interest Costs and Interfund Transfers to Other Funds authorized by voters or Comptroller's Regulations.</p>	<p>\$4,564,987</p>	<p>\$4,481,587</p>	<p>(\$83,400)</p>
<p>Benefits: Retirement; Social Security; Medical Insurance; Dental Insurance; Life Insurance; Workers' Compensation and Unemployment Insurance for Custodial, Maintenance and Central Storeroom Staffs.</p>	<p>\$1,433,455</p>	<p>\$1,460,054</p>	<p>\$26,599</p>
<p align="center">TOTAL CAPITAL</p>	<p>\$11,316,422</p>	<p>\$11,271,012</p>	<p>(\$45,410)</p>

CAPITAL BUDGET

Component Detail	Budget 14-15	Proposed Budget 15-16
Custodial / Cleaning	3,983,332	3,964,147
Maintenance / Grounds	1,334,648	1,365,224
Buildings & Grounds Total	5,317,980	5,329,371

Principal Serial Bonds-School Construction/Other	1,290,599	1,733,481
Interest Serial Bonds-School Construction/Other	121,338	601,818
Principal School Construction BANS	2,750,000	1,855,000
Interest School Construction BANS	353,050	241,288
Interfund Transfers-Capital	50,000	50,000
Principal and Interest Payments Total	4,564,987	4,481,587

Benefits	1,433,455	1,460,054
Employee Benefits Total	1,433,455	1,460,054

CAPITAL TOTAL	11,316,422	11,271,012
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EXPENDITURES - PROGRAM BUDGET

<p align="center">SUMMARY OF EXPENDITURES Detailed Breakdown attached</p>	<p align="center">BUDGET 2014-15</p>	<p align="center">TENTATIVE BUDGET 2015-16</p>	<p align="center">14-15 BUDGET COMPARED TO TENTATIVE 15-16 BUDGET</p>
<p>Teaching - Regular School: Salaries for all regular Classroom Teachers, Assistants, Aides, Substitutes and Textbooks; Supplies; Equipment; In-service Training; Contractual Expenses; Legal Services; BOCES; Drug Testing and Fingerprinting.</p>	\$18,884,183	\$19,162,053	\$277,870
<p>Special Education: Salaries for Teachers, Assistants and Aides for Pupils with Special Educational needs; Supplies; Equipment; BOCES; Contractual expenses for those programs.</p>	\$11,017,858	\$11,930,810	\$912,952
<p>Occupational Education: Salaries; Supplies; Textbooks; Equipment and Contractual Costs for Occupational Education and Summer School Instruction.</p>	\$1,464,735	\$1,555,021	\$90,286
<p>Instructional Media: Salaries for School Librarians and Assistants; Supplies; Equipment and Contractual Costs for Libraries, including Instructional Television and Computer Assisted Instruction; State Computer Software and Hardware, both locally funded and State Aided; and BOCES.</p>	\$1,016,822	\$1,054,896	\$38,074
<p>PL Services: Salaries for School Counselors and their Clerical Staff; Health Office Staff; School Psychologists; Social and Family Workers; Attendance Office and Related Support Staff; Youth Programs; Community School; Co-Curricular and Interscholastic Athletics; Supplies; Equipment and Contractual Costs (e.g. School Resource Officers).</p>	\$2,562,527	\$2,742,803	\$180,276
<p>Transportation: Salaries for Bus Drivers, Monitors and other Bus Garage Personnel; Contract Transportation and Public Carriers; Transportation Supplies; Other Miscellaneous Equipment and Contractual Expenses.</p>	\$2,713,912	\$2,394,895	(\$319,017)
<p>Benefits: Retirement; Social Security; Medical Insurance; Dental Insurance; Life Insurance; Workers' Compensation and Unemployment Insurance for all Instructional Employees and Bus Drivers.</p>	\$12,997,650	\$13,747,170	\$749,520
<p>Transfers: Interfund Transfers to Special Aid Fund, Including District's Share of Summer School Programs for Students with Special Needs.</p>	\$125,000	\$125,000	\$0
<p align="right">TOTAL PROGRAM</p>	\$50,782,687	\$52,712,648	\$1,929,961
<p align="right">TOTAL BUDGET</p>	\$68,423,968	\$70,548,964	\$2,124,996

PROGRAM BUDGET

Component Detail	Budget 14-15	Proposed Budget 15-16
In Service Training	282,610	236,408
Teaching	18,601,573	18,925,645
Teaching-Regular School Total	18,884,183	19,162,053

Program for Students with Disabilities	11,017,858	11,930,810
Special Education Total	11,017,858	11,930,810

Occupational Education	1,403,920	1,494,206
Special Schools	60,815	60,815
Occupational Education	1,464,735	1,555,021

School Library & Audio Visual	258,235	288,803
Computer Assisted Instruction (CAI)	758,587	766,093
Instructional Media Total	1,016,822	1,054,896

Guidance Services	763,543	787,353
Health Services	459,205	473,385
Psychological Services	191,777	281,215
Social Work Services	472,570	518,226
Co-Curricular Activities	131,999	130,880
Interscholastic Sports	543,433	551,744
Pupil Services Total	2,562,527	2,742,803

District Transportation	955,585	980,885
Bus Garage	89,465	86,072
Contract Transportation	1,668,862	1,327,938
Transportation Total	2,713,912	2,394,895

Benefits	12,997,650	13,747,170
Employee Benefits Total	12,997,650	13,747,170

Interfund Transfers-Special Aid	125,000	125,000
Transfers Total	125,000	125,000

PROGRAM TOTAL	50,782,687	52,712,648
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TOTAL BUDGET	68,423,968	70,548,964
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SUMMARY of REVENUES

	REVENUES 2014-15	ESTIMATED REVENUES 2015-16	14-15 REVENUES COMPARED TO ESTIMATED 15-16 REVENUES
STATE / FEDERAL AID: Represents the largest portion of revenue for the District. In the 2015-16 school year, it is projected to be 51.04% of all revenue. Last year, it was 49.79% This year, the aid increased by \$1,945,157.	\$34,065,695	\$36,010,852	\$1,945,157
OTHER INCOME: Any income received by the School District other than State and Federal Aid, Fund Balance or Tax Levy is included under this heading. Examples of other income would be; rentals, interest earnings, payments in lieu of taxes, refunds of prior year's expenses, gifts, fees, tax penalties, commissions and athletic event gate receipts.	\$2,262,836	\$2,442,675	\$179,839
RESERVES / FUND BALANCE Reserves: The District maintains Reserve Funds in accordance with guidelines established by the State of New York and adopted and accepted by the Board of Education. With the significant financial issues currently affecting districts across the state, the Board of Education has adopted a fiscally responsible process to use those reserve funds that are available. They have adopted a process which attempts to maintain quality programs while keeping the tax levy reasonable and within the Tax Cap threshold.	\$4,757,385	\$4,757,385	\$0
Fund Balance: Funds which are budgeted but unexpended at the end of the budget year, and revenues which are realized in excess of those budgeted for the year, are available at the end of the fiscal year to be carried forward as fund balance.			
TAX LEVY: This is the amount to be raised through local property taxes. The Board of Education desires to keep any increases in the levy as low as possible. For the 2015-16 school year, it is anticipated that there will be no increase in the tax levy set by the Board of Education	\$27,338,052	\$27,338,052	\$0

TOTAL ESTIMATED REVENUES

\$68,423,968

\$70,548,964

\$2,124,996

PROPOSITION #2

**NON-BINDING ADVISORY PROPOSITION ON ALTERNATIVE VETERAN'S
EXEMPTION UNDER RPTL § 458 – A**

Shall the following advisory resolution be adopted, to wit: **RESOLVED:** that the voters of the North Tonawanda City School District ("District") hereby support the adoption of the Alternative Veteran's Exemption by the District pursuant to Real Property Tax Law Section 458 – A, and subject to the further terms and requirements set forth therein, with the following maximum allowable exemption limits, as may be further adjusted pursuant to Section 458 – A: (a) Wartime - \$6,000, (b) Combat Zone - \$4,000, and (c) Disability - \$20,000.

YES

NO

REQUIRED COMPENSATION INFORMATION CHAPTER 474, LAWS OF 1996

Compensation

Compensation is reported in 3 parts: salary, benefits and other compensation. The salary, benefits and other compensation for the Superintendent and Assistant Superintendent for Administrative Services and are as follows:

Superintendent of Schools:

\$153,132 **Annual Salary** – This annual salary is consistent with amounts expected to be reported as wages in accordance with applicable provisions of the Internal Revenue Code. (includes ten days of paid vacation if not used)

\$ 58,040 **Annualized Cost of Benefits:**
All district employees – The Superintendent enjoys the same ancillary benefits provided to all employees. Many of these benefits, such as employer contributions to Social Security and Medicare are required by law. Other benefits include health insurance, retirement contribution, unemployment insurance, worker's compensation insurance and professional memberships.

\$ 21,438 Mandatory TRS Contribution @ 14.00% of salary

\$ 20,628 Family Health/Dental

\$ 15,974 Required Social Security and Medicare Contribution, Worker's Compensation, Unemployment Insurance, Memberships

Assistant Superintendent for Administrative Services

\$ 81,000 **Annual Salary** – This annual salary is consistent with amounts expected to be reported as wages in accordance with applicable provisions of the Internal Revenue Code.

\$ 33,941 **Annualized Cost of Benefits:**
All district employees – The Assistant Superintendent for Administration enjoys the same ancillary benefits provided to all employees. Many of these benefits, such as employer contributions to Social Security and Medicare are required by law.

Other benefits include health insurance, unemployment insurance, worker's compensation insurance and professional memberships

\$ 25,244	Family Health
\$ 8,697	Required Social Security and Medicare Contribution, Worker's Compensation, Unemployment Insurance, Memberships

Executive Director – Educational Services

\$121,666 **Annual Salary** – This annual salary is consistent with amounts expected to be reported as wages in accordance with applicable provisions of the Internal Revenue Code. (includes ten days of paid vacation if not used)

\$ 37,842 **Annualized Cost of Benefits:**
All district employees – The Executive Director of Educational Services enjoys the same ancillary benefits provided to all employees. Many of these benefits, such as employer contributions to Social Security and Medicare are required by law. Other benefits include health insurance, retirement contribution, life insurance, unemployment insurance, worker's compensation insurance and professional memberships.

\$ 17,033	Mandatory TRS Contribution @ 14.00% of salary
\$ 9,291	Single Health/Dental and Life Insurance
\$ 11,518	Required Social Security and Medicare Contribution, Worker's Compensation and Unemployment Insurance

In addition, Chapter 474, the Laws of 1996 requires disclosure of salaries of other supervisory and administrative personnel scheduled to receive \$130,000 or more in salary during the 2015-16 fiscal year.

There are no positions in the District that meet this disclosure requirement.

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

Please also submit an electronic version (PDF or Word) of your school district's 2015-16 Budget Notice to: emscmgts@nysed.gov. This will enable us to help correct any formula or data entry discrepancy quickly.

Form Due - April 27, 2015

Form Preparer Name: ALAN GETTER
 Preparer's Telephone Number: (716) 807-3504

<u>Shaded Fields Will Calculate</u>	Budgeted 2014-15 (A)	Proposed Budget 2015-16 (B)	Percent Change (C)
Total Budgeted Amount, not including Separate Propositions	68,423,968	70,548,964	3.11 %
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	27,338,052	27,338,052	
B. Tax Levy to Support Library Debt, if Applicable	0	0	
C. Tax Levy for Non-Excludable Propositions, if Applicable ²	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)	27,338,052	27,338,052	0.00 %
F. Permissible Exclusions to the School Tax Levy Limit	0	0	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	27,356,720	27,856,524	
H. Total Proposed Tax Levy for School Purposes, <u>Excluding</u> Permissible Exclusions and Levy for Library Debt, Plus Prior Year Tax Cap Reserve (E-B-F+D)	27,338,052	27,338,052	
I. Difference: (G-H); (negative value requires 60.0% voter approval) ²	18,668	518,472	
Public School Enrollment	3,581	3,602	0.59 %
Consumer Price Index			1.62 %

¹ Include any prior year reserve for excess tax levy, including interest.

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

³ For 2015-16, includes any carryover from 2014-15 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2014-15 (D)	Estimated 2015-16 (E)
Adjusted Restricted Fund Balance	9,203,106	9,209,136
Assigned Appropriated Fund Balance	4,757,385	4,757,385
Adjusted Unrestricted Fund Balance	2,106,651	2,529,905
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	3.08 %	3.59 %

Equalized Total Assessed Value 1,550,090,296

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	20	2,044,348	0.13
12350	PUBLIC AUTHORITY - STATE	RPTL 412	7	130,435	0.01
13100	CO - GENERALLY	RPTL 406(1)	12	180,435	0.01
13350	CITY - GENERALLY	RPTL 406(1)	103	46,034,178	2.97
13500	TOWN - GENERALLY	RPTL 406(1)	2	2,826	0.00
13800	SCHOOL DISTRICT	RPTL 408	15	40,270,870	2.60
14100	USA - GENERALLY	RPTL 400(1)	2	483,696	0.03
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	13	7,600,109	0.49
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	7	823,152	0.05
25110	NONPROF CORP - RELIG(CONST PR	RPTL 420-a	48	25,129,674	1.62
25130	NONPROF CORP - CHAR (CONST PR	RPTL 420-a	4	1,405,326	0.09
25210	NONPROF CORP - HOSPITAL	RPTL 420-a	4	24,461,957	1.58
25230	NONPROF CORP - MORAL/MENTAL IM	RPTL 420-a	11	2,612,283	0.17
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	25	3,554,565	0.23
26100	VETERANS ORGANIZATION	RPTL 452	2	1,028,261	0.07
26250	HISTORICAL SOCIETY	RPTL 444	5	263,804	0.02
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	8	1,665,870	0.11
28110	NOT-FOR-PROFIT HOUSING COMPAN	RPTL 422	1	3,622,826	0.23
33401	TAX SALE - CITY OWNED	RPTL 406(5)	2	62,609	0.00
38260	MUN HSNQ AUTH -NYS AIDED	PUB HSNQ L 52(4)&(5)	1	7,233,696	0.47
41101	VETS EX BASED ON ELIGIBLE FUND	RPTL 458(1)	32	46,359	0.00
41111	VET PRO RATA: FULL VALUE ASSMT	RPTL 458(5)	190	9,485,264	0.61
41123	ALT VET EX-WAR PERIOD-NON-COMI	RPTL 458-a	931	14,414,790	0.93
41133	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	846	21,787,579	1.41
41143	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	219	6,248,055	0.40
41153	COLD WAR VETERANS (10%)	RPTL 458-b	144	605,138	0.04
41173	COLD WAR VETERANS (DISABLED)	RPTL 458-b	9	132,273	0.01

Equalized Total Assessed Value 1,550,090,296

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
41300	PARAPLEGIC VETS	RPTL 458(3)	6	1,233,587	0.08
41400	CLERGY	RPTL 460	17	27,717	0.00
41800	PERSONS AGE 65 OR OVER	RPTL 467	90	3,527,633	0.23
41801	PERSONS AGE 65 OR OVER	RPTL 467	2	100,489	0.01
41803	PERSONS AGE 65 OR OVER	RPTL 467	3	77,240	0.00
41806	PERSONS AGE 65 OR OVER	RPTL 467	199	4,849,557	0.31
41900	PHYSICALLY DISABLED	RPTL 459	12	205,783	0.01
41931	DISABILITIES AND LIMITED INCOM	RPTL 459-c	24	906,895	0.06
41933	DISABILITIES AND LIMITED INCOM	RPTL 459-c	36	903,825	0.06
44113	FIRST-TIME HOMEBUYERS - NEW CC	RPTL 457	13	383,663	0.02
44213	HOME IMPROVEMENTS	RPTL 421-f	218	1,769,141	0.11
47610	BUSINESS INVESTMENT PROPERTY	RPTL 485-b	53	2,941,532	0.19
48670	REDEVELOPMENT HOUSING CO	P H F I L 125 & 127	1	859,783	0.06
49530	INDUSTRIAL WASTE TREATMENT FAI	RPTL 477	1	414,130	0.03
Total Exemptions Exclusive of System Exemptions:			3,338	239,531,350	15.45
Total System Exemptions:			0	0	0.00
Totals:			3,338	239,531,350	15.45

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: _____

BOARD OF EDUCATION OF THE
CITY SCHOOL DISTRICT OF THE
CITY OF NORTH TONAWANDA, NEW YORK

BOARD MEMBER CANDIDATES
in BALLOT POSITION
for
2015 – 2016

Ken Craig
244 Rumbold Avenue
North Tonawanda, NY 14120

Dorothy Kuebler
897 Thomas Fox Drive West
North Tonawanda, NY 14120

Colleen Angelhow
775 Castlebar Drive
North Tonawanda, NY 14120

John Zloty
1146 East Robinson
North Tonawanda, NY 14120

Cheryl McMahon
57 Christiana Street
North Tonawanda, NY 14120

Michele Golding
23 Rose Circle
North Tonawanda, NY 14120

Fiscal Accountability Summary

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). These data are from the 2012-13 school year.

This School District	General Education	Special Education
Instructional Expenditures	\$31,699,019	\$15,133,497
Pupils	3,662	679
Expenditures Per Pupil	\$8,656	\$22,288
Similar District Group (Average Needs)	General Education	Special Education
Instructional Expenditures	\$7,959,898,164	\$3,121,828,901
Pupils	775,402	106,702
Expenditures Per Pupil	\$10,266	\$29,257
All School Districts	General Education	Special Education
Instructional Expenditures	\$30,025,916,685	\$12,279,242,539
Pupils	2,666,629	410,379
Expenditures Per Pupil	\$11,260	\$29,922

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 2012-13 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
\$16,434	\$19,721	\$21,118

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 (2013 - 14)

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 (Average Needs)	NY State
	Number of Students	Percent of Students	Percent of Students	Percent of Students
80% or more	243	34.5%	56.9%	58.4%
40% - 79%	242	34.4%	19.2%	11.8%
Less than 40%	162	23.0%	17.1%	21.5%
Separate Settings	41	5.8%	4.3%	5.7%
Other Settings	16	2.3%	2.5%	2.5%

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	Similar District Group	NY State
18.7%	12.4%	13.2%

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.