

NORTH TONAWANDA CITY SCHOOL DISTRICT

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

THE PROPOSED 2016 - 2017 SCHOOL BUDGET

BUDGET HEARING
Tuesday, May 10, 2016
7:00 p.m.

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

ANNUAL ELECTION and BUDGET VOTE
Tuesday, May 17, 2016
12:00 Noon - 9:00 P.M.

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

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**2016-17 GENERAL FUND
SUMMARY of EXPENDITURES**

	BUDGET 2015-16	TENTATIVE BUDGET 2016-17	15-16 BUDGET COMPARED TO TENTATIVE 16-17 BUDGET
ADMINISTRATION	\$6,565,304	\$6,693,774	\$128,470
CAPITAL	\$11,271,012	\$11,877,311	\$606,299
PROGRAM	\$52,712,648	\$53,743,965	\$1,031,317
TOTALS	\$70,548,964	\$72,315,050	\$1,766,086

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 2015-16	TENTATIVE BUDGET 2016-17	15-16 BUDGET COMPARED TO TENTATIVE 16-17 BUDGET
Board of Education: Salary for District Clerk, Clerk and Board Supplies; Board Election and Budget Vote Costs; Memberships in various Associations.	\$70,833	\$72,430	\$1,597
Chief School Administrator: Salaries for Superintendent and Secretary; Supplies; Travel and Conference Expenses; Consultant Services and Equipment.	\$208,689	\$241,930	\$33,241
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.	\$413,140	\$400,279	(\$12,861)
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.	\$500,801	\$477,984	(\$22,817)
Central Services: BOCES Print Shop and Data Processing Services; Supplies; Equipment and Contractual Expenses for Printing.	\$820,090	\$844,976	\$24,886
Special Items: District Insurance; certain BOCES Administration; School Assoc. dues; Judgments/Claims and Property tax refunds.	\$838,643	\$831,855	(\$6,788)
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.	\$1,987,163	\$1,976,994	(\$10,169)
Benefits: Retirement; Social Security; Medical Insurance; Dental Insurance; Life Insurance; Workers' Compensation and Unemployment Insurance for Administrative Staff.	\$1,725,945	\$1,847,326	\$121,381
TOTAL ADMINISTRATIVE	\$6,565,304	\$6,693,774	\$128,470

ADMINISTRATIVE BUDGET

Component Detail	Budget 15-16	Proposed Budget 16-17
Board of Education	55,256	56,853
District Clerk	5,835	5,835
District Meeting	9,742	9,742
Board of Education Total	70,833	72,430

Office of the Superintendent	208,689	241,930
Chief School Administrator Total	208,689	241,930

Business Administration	183,109	164,284
Auditing Services	161,501	124,080
District Treasurer	5,583	5,583
Tax Collection	5,814	5,814
Purchasing	52,033	39,361
Fiscal Agent Fees	5,100	19,360
Finance Administration Total	413,140	358,482

Personnel	267,640	249,915
Legal Services	182,000	215,680
Public Information & Services	51,161	54,186
Personnel Administration Total	500,801	519,781

Central Printing & Mailing	29,450	29,450
Data Processing	790,640	815,526
Central Services Total	820,090	844,976

Unallocated Insurance	372,983	368,548
School Association Dues	10,200	10,200
BOCES Administrative Costs	384,060	381,707
Judgments / Claims	30,600	30,600
Refund Real Property Tax	40,800	40,800
Special Items Total	838,643	831,855

Curriculum Development & Supervision	247,565	219,134
Supervision - Regular School	1,330,622	1,336,718
Attendance Services	214,242	225,370
Program for Students with Disabilities	194,734	195,772
Instructional Administration Total	1,987,163	1,976,994

Benefits	1,725,945	1,847,326
Employee Benefits Total	1,725,945	1,847,326

ADMINISTRATIVE TOTAL	6,565,304	6,693,774
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EXPENDITURES - CAPITAL BUDGET

SUMMARY OF EXPENDITURES Detailed Breakdown attached	BUDGET 2015-16	TENTATIVE BUDGET 2016-17	15-16 BUDGET COMPARED TO TENTATIVE 16-17 BUDGET
Buildings & Grounds: Salaries for Custodians and Maintenance Staff; Supplies; Environmental Testing; Equipment and Contractual Costs for Buildings & Grounds.	\$5,329,371	\$5,466,511	\$137,140
Principal and Interest: Annual Bond Redemption; Interest Costs and Interfund Transfers to Other Funds authorized by voters or Comptroller's Regulations.	\$4,481,587	\$4,820,009	\$338,422
Benefits: Retirement; Social Security; Medical Insurance; Dental Insurance; Life Insurance; Workers' Compensation and Unemployment Insurance for Custodial, Maintenance and Central Storeroom Staffs.	\$1,460,054	\$995,086	(\$464,968)
TOTAL CAPITAL	\$11,271,012	\$11,281,606	\$10,594

CAPITAL BUDGET

Component Detail	Budget 15-16	Proposed Budget 16-17
Custodial / Cleaning	3,964,147	3,932,602
Maintenance / Grounds	1,365,224	1,533,909
Buildings & Grounds Total	5,329,371	5,466,511

Principal Serial Bonds-School Construction/Other	1,733,481	3,086,707
Interest Serial Bonds-School Construction/Other	601,818	1,608,302
Principal School Construction BANS	1,855,000	0
Interest School Construction BANS	241,288	0
Interfund Transfers-Capital	50,000	125,000
Principal and Interest Payments Total	4,481,587	4,820,009

Benefits	1,460,054	1,590,791
Employee Benefits Total	1,460,054	1,590,791

CAPITAL TOTAL	11,271,012	11,877,311
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EXPENDITURES - PROGRAM BUDGET

<p align="center">SUMMARY OF EXPENDITURES Detailed Breakdown attached</p>	<p align="center">BUDGET 2015-16</p>	<p align="center">TENTATIVE BUDGET 2016-17</p>	<p align="center">15-16 BUDGET COMPARED TO TENTATIVE 16-17 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>	\$19,162,053	\$19,224,407	\$62,354
<p>Special Education: Salaries for Teachers, Assistants and Aides for Pupils with Special Educational needs; Supplies; Equipment; BOCES; Contractual expenses for those programs.</p>	\$11,930,810	\$11,957,199	\$26,389
<p>Occupational Education: Salaries; Supplies; Textbooks; Equipment and Contractual Costs for Occupational Education and Summer School Instruction.</p>	\$1,555,021	\$1,622,482	\$67,461
<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>	\$1,054,896	\$1,088,451	\$33,555
<p>Professional 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>	\$2,742,803	\$2,675,012	(\$67,791)
<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>	\$2,394,895	\$2,455,707	\$60,812
<p>Benefits: Retirement; Social Security; Medical Insurance; Dental Insurance; Life Insurance; Workers' Compensation and Unemployment Insurance for all Instructional Employees and Bus Drivers.</p>	\$13,747,170	\$14,595,707	\$848,537
<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>TOTAL PROGRAM</p>	\$52,712,648	\$53,743,965	\$1,031,317
<p>TOTAL BUDGET</p>	\$70,548,964	\$72,315,049	\$1,766,085

PROGRAM BUDGET

Component Detail	Budget 15-16	Proposed Budget 16-17
In Service Training	236,408	241,759
Teaching	18,925,645	18,982,648
Teaching-Regular School Total	19,162,053	19,224,407

Program for Students with Disabilities	11,930,810	11,957,199
Special Education Total	11,930,810	11,957,199

Occupational Education	1,494,206	1,559,753
Special Schools	60,815	62,729
Occupational Education	1,555,021	1,622,482

School Library & Audio Visual	288,803	296,426
Computer Assisted Instruction (CAI)	766,093	792,025
Instructional Media Total	1,054,896	1,088,451

Guidance Services	787,353	714,830
Health Services	473,385	456,718
Psychological Services	281,215	291,075
Social Work Services	518,226	519,169
Co-Curricular Activities	130,880	129,936
Interscholastic Sports	551,744	563,284
Pupil Services Total	2,742,803	2,675,012

District Transportation	980,885	1,040,802
Bus Garage	86,072	86,397
Contract Transportation	1,327,938	1,328,508
Transportation Total	2,394,895	2,455,707

Benefits	13,747,170	14,595,707
Employee Benefits Total	13,747,170	14,595,707

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

PROGRAM TOTAL	52,712,648	53,743,965
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TOTAL BUDGET	70,548,964	72,315,050
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SUMMARY of REVENUES

	REVENUES 2015-16	ESTIMATED REVENUES 2016-17	15-16 REVENUES COMPARED TO ESTIMATED 16-17 REVENUES
<p>STATE / FEDERAL AID: Represents the largest portion of revenue for the District. In the 2016-17 school year, it is projected to be 52.68% of all revenue. Last year, it was 51.04%. This year, the aid increased by \$2,087,918.</p>	\$36,010,852	\$38,098,770	\$2,087,918
<p>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. The decrease represents the District opting out of the Retirement Deferral Program which was more costly to the District for the long term.</p>	\$2,442,675	\$1,778,842	(\$663,833)
<p>RESERVES / FUND BALANCE</p> <p>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.</p>	\$4,757,385	\$4,757,385	\$0
<p>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.</p>			
<p>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 2016-17 school year, it is anticipated that there will be no increase in the tax levy set by the Board of Education.</p>	\$27,338,052	\$27,680,053	\$342,001

TOTAL ESTIMATED REVENUES

\$70,548,964

\$72,315,050

\$1,766,086

PROPOSITION #2

Shall the Board of Education of the North Tonawanda City School District ("District") be authorized to enter into an operating lease with the lowest responsible bidder following solicitation of competitive bids, for the use of 24 school buses as follows: 21 sixty six (66) passenger buses, 2 thirty (30) passenger buses, and 1 twenty-four (24) passenger bus; for a term not to exceed five years; at an estimated total maximum lease price during the five year term not to exceed \$1,969,000; and shall the Board of Education be authorized to raise the specified sum for these purposes, or so much as may be necessary, by levying a tax upon the taxable property of the District?

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:

\$185,437 **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)

\$ 54,969 **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.

\$ 21,733 Mandatory TRS Contribution @ 11.72% of salary

\$ 22,044 Family Health/Dental/105 Plan

\$ 11,192 Required Social Security and Medicare Contribution, Worker's Compensation, Unemployment Insurance, Life 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.

\$ 32,625 **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

\$ 26,428	Family Health/105 Plan
\$ 6,197	Required Social Security and Medicare Contribution, Worker's Compensation, Unemployment Insurance, Memberships

Executive Director – Educational Services

\$137,804 **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)

\$ 34,890 **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.

\$ 16,151	Mandatory TRS Contribution @ 11.72% of salary
\$ 8,238	Single Health/Dental and Life Insurance/105 Plan
\$ 10,501	Required Social Security and Medicare Contribution, Worker's Compensation, Life Insurance, 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 2016-17 fiscal year.

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

Property Tax Report Card 2015-2016 - Page 1
 400900 - NORTH TONAWANDA CITY Official - as of 04/15/2016 11:26 AM

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/mgtser/v/propertytax/taxcap/>.

Please also submit an electronic version (PDF or Word) of your school district's 2016-17 Budget Notice to: emscmgts@nysed.gov. This will enable us to help correct any formula or data entry discrepancy quickly.

Form Due - April 25, 2016

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

<u>Shaded Fields Will Calculate</u>	Budgeted 2015-16 (A)	Proposed Budget 2016-17 (B)	Percent Change (C)
Total Budgeted Amount, not including Separate Propositions	70,548,964	72,315,050	2.50 %
A. Proposed Tax Levy to Support the Total Budgeted Amount, Net of Reserve ¹	27,338,052	27,680,053	
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	27,680,053	1.25 %
F. Permissible Exclusions to the School Tax Levy Limit	0	0	
G. School Tax Levy Limit, Excluding Levy for Permissible Exclusions ³	27,856,524	27,797,803	
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)	27,338,052	27,680,053	
I. Difference: (G-H); (negative value requires 60.0% voter approval) ²	518,472	117,750	
Public School Enrollment	3,495	3,444	-1.46 %
Consumer Price Index			0.12 %

¹ Exclude 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 2016-17, includes any carryover from 2015-16 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2015-16 (D)	Estimated 2016-17 (E)
Adjusted Restricted Fund Balance	10,572,109	8,608,979
Assigned Appropriated Fund Balance	4,757,385	4,757,385
Adjusted Unrestricted Fund Balance	1,180,924	2,856,444
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	1.67 %	3.95 %

Equalized Total Assessed Value 1,570,749,855

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	19	2,066,703	0.13
12350	PUBLIC AUTHORITY - STATE	RPTL 412	7	131,868	0.01
13100	CO - GENERALLY	RPTL 406(1)	12	182,418	0.01
13350	CITY - GENERALLY	RPTL 406(1)	103	46,540,048	2.96
13500	TOWN - GENERALLY	RPTL 406(1)	2	2,857	0.00
13800	SCHOOL DISTRICT	RPTL 408	14	40,246,374	2.56
14100	USA - GENERALLY	RPTL 400(1)	2	489,011	0.03
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	17	14,528,681	0.92
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	8	898,132	0.06
25110	NONPROF CORP - RELIG(CONST PR	RPTL 420-a	49	25,518,462	1.62
25130	NONPROF CORP - CHAR (CONST PR	RPTL 420-a	4	1,420,769	0.09
25210	NONPROF CORP - HOSPITAL	RPTL 420-a	4	24,730,769	1.57
25230	NONPROF CORP - MORAL/MENTAL IM	RPTL 420-a	12	3,108,022	0.20
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	25	3,662,527	0.23
26100	VETERANS ORGANIZATION	RPTL 452	2	794,505	0.05
26250	HISTORICAL SOCIETY	RPTL 444	5	266,703	0.02
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	8	1,684,176	0.11
28110	NOT-FOR-PROFIT HOUSING COMPAN	RPTL 422	1	3,662,637	0.23
33401	TAX SALE - CITY OWNED	RPTL 406(5)	2	63,297	0.00
38260	MUN HSNG AUTH -NYS AIDED	PUB HSNG L 52(4)&(5)	1	7,313,187	0.47
41101	VETS EX BASED ON ELIGIBLE FUND	RPTL 458(1)	30	46,154	0.00
41111	VET PRO RATA: FULL VALUE ASSMT	RPTL 458(5)	174	8,920,304	0.57
41123	ALT VET EX-WAR PERIOD-NON-COMI	RPTL 458-a	908	13,987,111	0.89
41133	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	804	20,530,778	1.31
41143	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	248	7,418,430	0.47
41153	COLD WAR VETERANS (10%)	RPTL 458-b	145	584,403	0.04
41173	COLD WAR VETERANS (DISABLED)	RPTL 458-b	11	169,534	0.01

Equalized Total Assessed Value 1,570,749,855

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	1,247,143	0.08
41400	CLERGY	RPTL 460	17	28,022	0.00
41800	PERSONS AGE 65 OR OVER	RPTL 467	73	2,957,166	0.19
41801	PERSONS AGE 65 OR OVER	RPTL 467	2	101,593	0.01
41803	PERSONS AGE 65 OR OVER	RPTL 467	2	52,022	0.00
41806	PERSONS AGE 65 OR OVER	RPTL 467	184	4,611,007	0.29
41900	PHYSICALLY DISABLED	RPTL 459	13	219,033	0.01
41931	DISABILITIES AND LIMITED INCOM	RPTL 459-c	21	747,582	0.05
41933	DISABILITIES AND LIMITED INCOM	RPTL 459-c	35	957,032	0.06
44113	FIRST-TIME HOMEBUYERS - NEW CC	RPTL 457	13	335,560	0.02
44213	HOME IMPROVEMENTS	RPTL 421-f	227	2,110,257	0.13
47610	BUSINESS INVESTMENT PROPERTY	RPTL 485-b	52	2,700,737	0.17
48670	REDEVELOPMENT HOUSING CO	P H F I L 125 & 127	1	869,231	0.06
49530	INDUSTRIAL WASTE TREATMENT FA	RPTL 477	1	418,681	0.03
Total Exemptions Exclusive of System Exemptions:			3,264	246,322,929	15.68
Total System Exemptions:			0	0	0.00
Totals:			3,264	246,322,929	15.68

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: _____



LOCAL GOVERNMENT EXEMPTION IMPACT REPORT

(for local use only -- not to be filed with NYS Department of Taxation & Finance - Office of Real Property Tax Services)

Date: April 28, 2016

Taxing Jurisdiction: North Tonawanda City School District

Fiscal Year Beginning: 2015

Total equalized value in taxing jurisdiction: \$ 1,570,749,855

Exemption Code (Column A)	Exemption Description (Column B)	Statutory Authority (Column C)	Number of Exemptions (Column D)	Payments in Lieu of Taxes (PILOTs) (Column E)
18020	Municipal IDA	RPTL 412a	13	128,317.19
28110	Not for Profit Senior Housing	RPTL 422	1	49,053.00
38260	RDV Housing Low Income	PUB HSNG L52	1	20,000.00
48670	RDV Housing Visually Imp	PHTIL 125	1	1,216.86
Totals			16	198,587.05

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

BOARD MEMBER CANDIDATES
in BALLOT POSITION
for
2016 – 2017

Thad McMurray
408 Stanley Street
North Tonawanda, NY 14120

Colleen Angelhow
775 Castlebar Drive
North Tonawanda, NY 14120

Colleen Osborn
377 Roncroff Drive
North Tonawanda, NY 14120

FISCAL ACCOUNTABILITY SUMMARY (2014 - 15)

INFORMATION ABOUT EXPENDITURE RATIOS (2013 - 14)

(Data are lagged a year.)

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

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

THIS SCHOOL DISTRICT

GENERAL EDUCATION	SPECIAL EDUCATION
INSTRUCTIONAL EXPENDITURES	INSTRUCTIONAL EXPENDITURES
\$32,936,205	\$16,212,221
PUPILS	PUPILS
3,676	755
EXPENDITURES PER PUPIL	EXPENDITURES PER PUPIL
\$8,960	\$21,473

SIMILAR DISTRICT GROUP AVERAGE NEED/RESOURCE CAPACITY

GENERAL EDUCATION	SPECIAL EDUCATION
INSTRUCTIONAL EXPENDITURES	INSTRUCTIONAL EXPENDITURES
\$8,165,063,757	\$3,244,954,913
PUPILS	PUPILS
764,707	107,424
EXPENDITURES PER PUPIL	EXPENDITURES PER PUPIL
\$10,677	\$30,207

ALL SCHOOL DISTRICTS

GENERAL EDUCATION

SPECIAL EDUCATION

INSTRUCTIONAL EXPENDITURES

\$31,235,849,883

INSTRUCTIONAL EXPENDITURES

\$13,185,189,540

PUPILS

2,660,775

PUPILS

418,555

EXPENDITURES PER PUPIL

\$11,739

EXPENDITURES PER PUPIL

\$31,502

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

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

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

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

Instructional Expenditures Per Pupil is the simple arithmetic ratio of Instructional Expenditures to Pupils. The total cost of instruction for students with disabilities may include both general- and special-education expenditures. Special-education services provided in the general-education classroom may benefit students not classified as having disabilities.

TOTAL EXPENDITURES PER PUPIL

THIS SCHOOL DISTRICT

\$17,363

SIMILAR DISTRICT GROUP

\$20,538

NY STATE

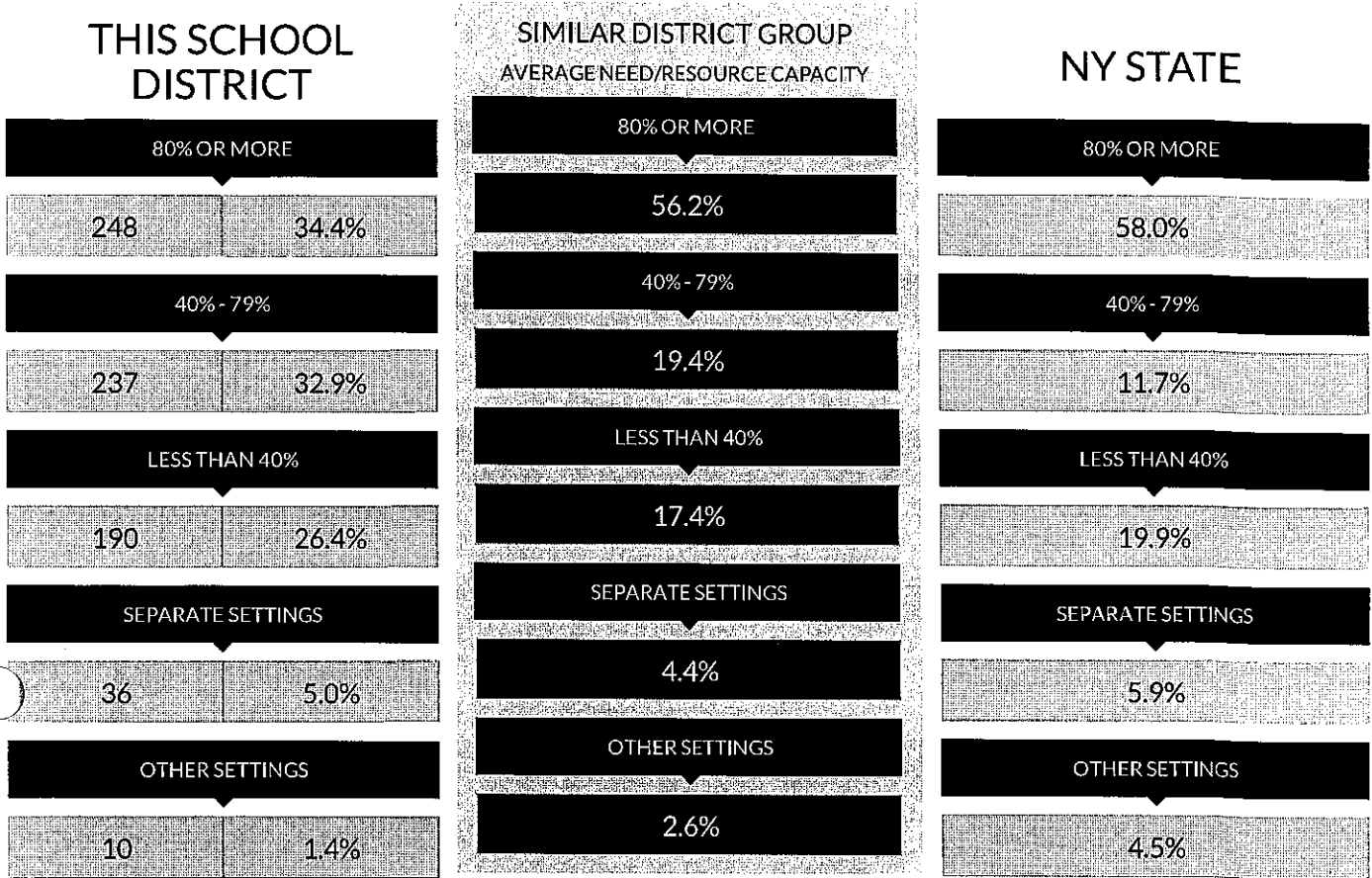
\$21,812

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 (2014 - 15)

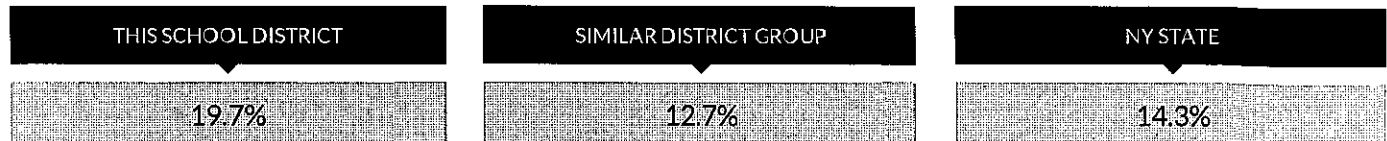
Commissioner's Regulations require reporting students with disabilities by the percent of time they are in general education classrooms and the classification rate of students with disabilities. These data are to be compared with percentages for similar districts and all public schools. The required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

STUDENT PLACEMENT (PERCENT OF TIME INSIDE REGULAR CLASSROOM)



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 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.