

NORTH TONAWANDA CITY SCHOOL DISTRICT

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

THE PROPOSED 2017 - 2018 SCHOOL BUDGET

BUDGET HEARING

Tuesday, May 9, 2017

7:00 p.m.

Spruce School Auditorium

195 Spruce Street

North Tonawanda, NY 14120

ANNUAL ELECTION and BUDGET VOTE

Tuesday, May 16, 2017

12:00 Noon - 9:00 P.M.

Alumni Student Activity Center

405 Meadow Drive

North Tonawanda, NY 14120

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	NT SPIRIT - Budget Edition

**2017-18 GENERAL FUND
SUMMARY of EXPENDITURES**

	BUDGET 2016-17	TENTATIVE BUDGET 2017-18	16-17 BUDGET COMPARED TO TENTATIVE 17-18 BUDGET
ADMINISTRATION	\$6,693,774	\$6,931,557	\$237,783
CAPITAL	\$11,877,311	\$10,903,833	(\$973,478)
PROGRAM	\$53,743,965	\$55,656,223	\$1,912,258
TOTALS	\$72,315,050	\$73,491,613	\$1,176,563

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

<p align="center">SUMMARY OF EXPENDITURES Detailed Breakdown attached</p>	<p align="center">BUDGET 2016-17</p>	<p align="center">TENTATIVE BUDGET 2017-18</p>	<p align="center">16-17 BUDGET COMPARED TO TENTATIVE 17-18 BUDGET</p>
<p>Board of Education: Salary for District Clerk, Clerk and Board Supplies; Board Election and Budget Vote Costs; Memberships in various Associations.</p>	<p>\$72,430</p>	<p>\$72,815</p>	<p>\$385</p>
<p>Chief School Administrator: Salaries for Superintendent and Secretary; Supplies; Travel and Conference Expenses; Consultant Services and Equipment.</p>	<p>\$241,930</p>	<p>\$248,045</p>	<p>\$6,115</p>
<p>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.</p>	<p>\$400,279</p>	<p>\$415,628</p>	<p>\$15,349</p>
<p>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.</p>	<p>\$477,984</p>	<p>\$431,677</p>	<p>(\$46,307)</p>
<p>Central Services: BOCES Print Shop and Data Processing Services; Supplies; Equipment and Contractual Expenses for Printing.</p>	<p>\$844,976</p>	<p>\$818,555</p>	<p>(\$26,421)</p>
<p>Special Items: District Insurance; certain BOCES Administration; School Assoc. dues; Judgments/Claims and Property tax refunds.</p>	<p>\$831,855</p>	<p>\$840,230</p>	<p>\$8,375</p>
<p>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.</p>	<p>\$1,976,994</p>	<p>\$2,031,702</p>	<p>\$54,708</p>
<p>Benefits: Retirement; Social Security; Medical Insurance; Dental Insurance; Life Insurance; Workers' Compensation and Unemployment Insurance for Administrative Staff.</p>	<p>\$1,847,326</p>	<p>\$2,072,905</p>	<p>\$225,579</p>
<p align="center">TOTAL ADMINISTRATIVE</p>	<p>\$6,693,774</p>	<p>\$6,931,557</p>	<p>\$237,783</p>

ADMINISTRATIVE BUDGET

Component Detail	Budget 16-17	Proposed Budget 17-18
Board of Education	56,853	56,930
District Clerk	5,835	5,976
District Meeting	9,742	9,909
Board of Education Total	72,430	72,815

Office of the Superintendent	241,930	248,045
Chief School Administrator Total	241,930	248,045

Business Administration	164,284	176,560
Auditing Services	165,877	165,082
District Treasurer	5,583	5,700
Tax Collection	5,814	5,930
Purchasing	39,361	42,608
Fiscal Agent Fees	19,360	19,747
Finance Administration Total	400,279	415,628

Personnel	249,915	225,118
Legal Services	173,883	178,189
Public Information & Services	54,186	28,370
Personnel Administration Total	477,984	431,677

Central Printing & Mailing	29,450	29,584
Data Processing	815,526	788,971
Central Services Total	844,976	818,555

Unallocated Insurance	368,548	375,919
School Association Dues	10,200	9,404
BOCES Administrative Costs	381,707	382,079
Judgments / Claims	30,600	31,212
Refund Real Property Tax	40,800	41,616
Special Items Total	831,855	840,230

Curriculum Development & Supervision	219,134	221,453
Supervision - Regular School	1,336,718	1,377,434
Attendance Services	225,370	224,038
Program for Students with Disabilities	195,772	208,777
Instructional Administration Total	1,976,994	2,031,702

Benefits	1,847,326	2,072,905
Employee Benefits Total	1,847,326	2,072,905

ADMINISTRATIVE TOTAL	6,693,774	6,931,557
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EXPENDITURES - CAPITAL BUDGET

SUMMARY OF EXPENDITURES Detailed Breakdown attached	BUDGET 2016-17	TENTATIVE BUDGET 2017-18	16-17 BUDGET COMPARED TO TENTATIVE 17-18 BUDGET
Buildings & Grounds: Salaries for Custodians and Maintenance Staff; Supplies; Environmental Testing; Equipment and Contractual Costs for Buildings & Grounds.	\$5,466,511	\$5,509,141	\$42,630
Principal and Interest: Annual Bond Redemption; Interest Costs and Interfund Transfers to Other Funds authorized by voters or Comptroller's Regulations.	\$4,820,009	\$3,897,561	(\$922,448)
Benefits: Retirement; Social Security; Medical Insurance; Dental Insurance; Life Insurance; Workers' Compensation and Unemployment Insurance for Custodial, Maintenance and Central Storeroom Staffs.	\$1,590,791	\$1,497,131	(\$93,660)
TOTAL CAPITAL	\$11,877,311	\$10,903,833	(\$973,478)

CAPITAL BUDGET

Component Detail	Budget 16-17	Proposed Budget 17-18
Custodial / Cleaning	3,932,602	3,950,449
Maintenance / Grounds	1,533,909	1,558,692
Buildings & Grounds Total	5,466,511	5,509,141

Principal Serial Bonds-School Construction/Other	3,086,707	2,790,293
Interest Serial Bonds-School Construction/Other	1,608,302	1,107,268
Principal School Construction BANS	0	0
Interest School Construction BANS	0	0
Interfund Transfers-Capital	125,000	0
Principal and Interest Payments Total	4,820,009	3,897,561

Benefits	1,590,791	1,497,131
Employee Benefits Total	1,590,791	1,497,131

CAPITAL TOTAL	11,877,311	10,903,833
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EXPENDITURES - PROGRAM BUDGET

SUMMARY OF EXPENDITURES Detailed Breakdown attached	BUDGET 2016-17	TENTATIVE BUDGET 2017-18	16-17 BUDGET COMPARED TO TENTATIVE 17-18 BUDGET
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.	\$19,224,407	\$19,473,105	\$248,698
Special Education: Salaries for Teachers, Assistants and Aides for Pupils with Special Educational needs; Supplies; Equipment; BOCES; Contractual expenses for those programs.	\$11,957,199	\$13,119,206	\$1,162,007
Occupational Education: Salaries; Supplies; Textbooks; Equipment and Contractual Costs for Occupational Education and Summer School Instruction.	\$1,622,482	\$1,622,378	(\$105)
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.	\$1,088,451	\$1,148,995	\$60,544
Pupil 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).	\$2,675,012	\$2,688,292	\$13,280
Transportation: Salaries for Bus Drivers, Monitors and other Bus Garage Personnel; Contract Transportation and Public Carriers; Transportation Supplies; Other Miscellaneous Equipment and Contractual Expenses.	\$2,455,707	\$2,594,560	\$138,853
Benefits: Retirement; Social Security; Medical Insurance; Dental Insurance; Life Insurance; Workers' Compensation and Unemployment Insurance for all Instructional Employees and Bus Drivers.	\$14,595,707	\$14,884,686	\$288,979
Transfers: Interfund Transfers to Special Aid Fund, including District's Share of Summer School Programs for Students with Special Needs.	\$125,000	\$125,000	\$0
TOTAL PROGRAM	\$53,743,965	\$55,656,223	\$1,912,258
TOTAL BUDGET	\$72,315,050	\$73,491,613	\$1,176,563

PROGRAM BUDGET

Component Detail	Budget 16-17	Proposed Budget 17-18
In Service Training	241,759	249,539
Teaching	18,982,648	19,223,566
Teaching-Regular School Total	19,224,407	19,473,105

Program for Students with Disabilities	11,957,199	13,119,206
Special Education Total	11,957,199	13,119,206

Occupational Education	1,559,753	1,558,495
Special Schools	62,729	63,883
Occupational Education	1,622,482	1,622,378

School Library & Audio Visual	296,426	304,125
Computer Assisted Instruction (CAI)	792,025	844,870
Instructional Media Total	1,088,451	1,148,995

Guidance Services	714,830	698,900
Health Services	456,718	472,199
Psychological Services	291,075	295,380
Social Work Services	519,169	513,888
Co-Curricular Activities	129,936	136,696
Interscholastic Sports	563,284	571,230
Pupil Services Total	2,675,012	2,688,292

District Transportation	1,040,802	1,572,428
Bus Garage	86,397	187,055
Contract Transportation	1,328,508	835,078
Transportation Total	2,455,707	2,594,560

Benefits	14,595,707	14,884,686
Employee Benefits Total	14,595,707	14,884,686

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

PROGRAM TOTAL	53,743,965	55,656,223
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TOTAL BUDGET	72,315,050	73,491,613
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SUMMARY OF REVENUES

	REVENUES 2016-17	ESTIMATED REVENUES 2017-18	16-17 REVENUES COMPARED TO ESTIMATED 17-18 REVENUES
STATE / FEDERAL AID: Represents the largest portion of revenue for the District. In the 2017-18 school year, it is projected to be 52.47% of all revenue. Last year, it was 52.66%. This year, the aid increased by \$480,308.	\$38,078,401	\$38,558,709	\$480,308
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 Deferment Program which was more costly to the District for the long term.	\$1,778,842	\$1,778,842	\$0
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	\$5,107,385	\$350,000
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 2017-18 school year, it is anticipated that there will be a tax levy increase of \$346,255 which amounts to a 1.25% increase.	\$27,700,422	\$28,046,677	\$346,255

TOTAL ESTIMATED REVENUES

\$72,315,050 \$73,491,613 \$1,176,563

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:

\$189,146 **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)

\$ 53,651 **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.

\$ 18,536 **Mandatory TRS Contribution @ 9.8% of salary**

\$ 23,330 **Family Health/Dental/105 Plan**

\$ 11,785 **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.

\$ 34,054 **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

\$ 27,857	Family Health/105 Plan
\$ 6,197	Required Social Security and Medicare Contribution, Worker's Compensation, Unemployment Insurance, Memberships

Executive Director – Educational Services

\$140,560 **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)

\$ 33,528 **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.

\$ 13,775	Mandatory TRS Contribution @ 9.8% of salary
\$ 8,673	Single Health/Dental/105 Plan
\$ 11,080	Required Social Security and Medicare Contribution, Worker's Compensation, Life Insurance 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 2016-17 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/mstserv/propertytax/taxcap/>.

Please also submit an electronic version (PDF or Word) of your school district's 2017-18 Budget Notice to: emscmgts@nysed.gov. This will enable us to help correct any formula or data entry discrepancy quickly.

Form Due - April 24, 2017

Form Preparer Name: JENNIFER HEILER
Preparer's Telephone Number: (716) 807-3511

<u>Shaded Fields Will Calculate</u>	Budgeted 2016-17 (A)	Proposed Budget 2017-18 (B)	Percent Change (C)
Total Budgeted Amount, not including Separate Propositions	72,315,050	73,491,613	1.63 %
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	27,700,422	28,046,677	
B. Tax Levy to Support Library Debt, if Applicable			
C. Tax Levy for Non-Excludable Propositions, if Applicable ²			
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable			
E. Total Proposed School Year Tax Levy (A+B+C-D)	27,700,422	28,046,677	1.25 %
F. Permissible Exclusions to the School Tax Levy Limit	356,190	155,443	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	27,797,803	27,955,601	
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)	27,344,232	27,891,234	
I. Difference: (G-H); (negative value requires 60.0% voter approval) ²	453,571	64,367	
Public School Enrollment	3,477	3,420	-1.64 %
Consumer Price Index			1.26 %

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 2017-18, includes any carryover from 2016-17 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2016-17 (D)	Estimated 2017-18 (E)
Adjusted Restricted Fund Balance	5,262,805	6,480,219
Assigned Appropriated Fund Balance	4,757,385	5,107,385
Adjusted Unrestricted Fund Balance	2,762,110	2,902,919
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	3.82 %	3.95 %

Equalized Total Assessed Value 1,647,195,094

School District - 291200 N Ton City School

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	2,239,885	0.14
12350	PUBLIC AUTHORITY - STATE	RPTL 412	7	137,931	0.01
13100	CO - GENERALLY	RPTL 406(1)	12	190,803	0.01
13350	CITY - GENERALLY	RPTL 406(1)	136	48,824,303	2.96
13500	TOWN - GENERALLY	RPTL 406(1)	2	2,989	0.00
13800	SCHOOL DISTRICT	RPTL 408	14	42,096,782	2.56
14100	USA - GENERALLY	RPTL 400(1)	2	511,494	0.03
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	17	15,311,609	0.93
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	7	830,231	0.05
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	49	26,691,727	1.62
25130	NONPROF CORP - CHAR (CONST PRO	RPTL 420-a	4	1,486,093	0.09
25210	NONPROF CORP - HOSPITAL	RPTL 420-a	4	25,867,815	1.57
25230	NONPROF CORP - MORAL/MENTAL IM	RPTL 420-a	12	3,250,921	0.20
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	24	3,602,990	0.22
26100	VETERANS ORGANIZATION	RPTL 452	1	417,241	0.03
26250	HISTORICAL SOCIETY	RPTL 444	5	278,966	0.02
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	8	1,761,609	0.11
28110	NOT-FOR-PROFIT HOUSING COMPANY	RPTL 422	1	3,831,034	0.23
38260	MUN HSNG AUTH -NYS AIDED	PUB HSNG L 52(4)&(5)	1	7,649,425	0.46
41120	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	898	5,630,328	0.34
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	767	8,009,112	0.49
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	265	4,571,948	0.28
41300	PARAPLEGIC VETS	RPTL 458(3)	6	1,304,482	0.08
41400	CLERGY	RPTL 460	13	22,412	0.00
41800	PERSONS AGE 65 OR OVER	RPTL 467	52	2,410,489	0.15
41806	PERSONS AGE 65 OR OVER	RPTL 467	169	4,835,715	0.29
41834	ENHANCED STAR	RPTL 425	2,463	183,990,452	9.96
41854	BASIC STAR 1999-2000	RPTL 425	5,871	184,116,003	11.10
41900	PHYSICALLY DISABLED	RPTL 459	14	255,657	0.02
47610	BUSINESS INVESTMENT PROPERTY P	RPTL 485-b	51	2,564,699	0.16
48670	REDEVELOPMENT HOUSING CO	P H F I L 125 & 127	1	909,195	0.06

Equalized Total Assessed Value 1,647,195,094

School District - 291200 N Ton City School

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
49530	INDUSTRIAL WASTE TREATMENT FAC	RPTL 477	1	437,931	0.03
Total Exemptions Exclusive of System Exemptions:			10,887	584,042,871	34.24
Total System Exemptions:			0	0	0.00
Totals:			10,887	584,042,871	34.24

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
2017 – 2018

Barbara McCarthy
22 W. Jesella Drive
North Tonawanda, NY 14120

Zachary Niemiec
384 Robinson Street
North Tonawanda, NY 14120

Matthew Kennedy
1662 Forbes Street
North Tonawanda, NY 14120

Elizabeth Sanderson
116 9th Avenue
North Tonawanda, NY 14120

Bonnie Litten-Shiesley
856 Ruie Road
North Tonawanda, NY 14120

FISCAL ACCOUNTABILITY SUMMARY (2015 - 16)

INFORMATION ABOUT EXPENDITURE RATIOS (2014 - 15)

(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

\$32,845,224

\$17,547,621

PUPILS

PUPILS

3,587

788

EXPENDITURES PER PUPIL

EXPENDITURES PER PUPIL

\$9,157

\$22,269

SIMILAR DISTRICT GROUP AVERAGE NEED/RESOURCE CAPACITY

GENERAL EDUCATION

SPECIAL EDUCATION

INSTRUCTIONAL EXPENDITURES**\$8,350,687,803****PUPILS****755,628****EXPENDITURES PER PUPIL****\$11,051****INSTRUCTIONAL EXPENDITURES****\$3,410,928,067****PUPILS****108,828****EXPENDITURES PER PUPIL****\$31,342**

ALL SCHOOL DISTRICTS

GENERAL EDUCATION**SPECIAL EDUCATION****INSTRUCTIONAL EXPENDITURES****INSTRUCTIONAL EXPENDITURES****\$31,780,970,752****\$13,848,179,596****PUPILS****PUPILS****2,659,777****451,571****EXPENDITURES PER PUPIL****EXPENDITURES PER PUPIL****\$11,949****\$30,667**

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

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

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

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

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

TOTAL EXPENDITURES PER PUPIL

THIS SCHOOL DISTRICT

**SIMILAR DISTRICT
GROUP**

NY STATE

▼

\$18,020

▼

\$21,471

▼

\$22,556

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 (2015 - 16)

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

STUDENT PLACEMENT (PERCENT OF TIME INSIDE REGULAR CLASSROOM)

THIS SCHOOL DISTRICT	SIMILAR DISTRICT GROUP	NY STATE
80% OR MORE ▼ 217 30.1%	AVERAGE NEED/RESOURCE CAPACITY 80% OR MORE ▼ 56.4%	80% OR MORE ▼ 58.2%
40% - 79% ▼ 269 37.3%	40% - 79% ▼ 19.2%	40% - 79% ▼ 11.7%
LESS THAN 40% ▼ 182 25.2%	LESS THAN 40% ▼ 17.3%	LESS THAN 40% ▼ 19.9%
SEPARATE SETTINGS ▼ 44 6.1%	SEPARATE SETTINGS ▼ 4.5%	SEPARATE SETTINGS ▼ 5.3%
OTHER SETTINGS ▼ 9 1.2%	OTHER SETTINGS ▼ 2.6%	OTHER SETTINGS ▼ 5.1%

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

▼
20.2%

▼
13.1%

▼
14.7%

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

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

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