

NORTH TONAWANDA CITY SCHOOL DISTRICT

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

THE PROPOSED 2012 - 2013 SCHOOL BUDGET

BUDGET HEARING

Tuesday, May 8, 2012

7:00 p.m.

ANNUAL ELECTION and BUDGET VOTE

Tuesday, May 15, 2012

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

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

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**2012-13 GENERAL FUND
SUMMARY of EXPENDITURES**

	BUDGET 2011-12	TENTATIVE BUDGET 2012-13	11-12 BUDGET COMPARED TO TENTATIVE 12-13 BUDGET
ADMINISTRATION	\$5,885,882	\$5,956,599	\$70,717
CAPITAL	\$11,332,145	\$10,966,881	(\$365,264)
PROGRAM	\$47,258,113	\$47,829,415	\$571,302

TOTALS	\$64,476,140	\$64,752,895	\$276,755
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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

FUNCTION	BUDGET 2011-12	TENTATIVE BUDGET 2012-13	11-12 BUDGET COMPARED TO TENTATIVE 12-13 BUDGET
Salary for District Clerk, Clerk and Board Supplies; Board Election and Budget Vote Costs; Memberships in County and State School Board Associations.	\$23,096	\$20,149	(\$2,947)
Salaries for Superintendent and Secretary; Supplies; Travel and Conference Expenses; Consultants; Services and Equipment.	\$207,582	\$207,731	\$149
Salaries for Assistant Superintendent for Management Services; BOCES; Central Business Office and Tax Audit Expenses; Business Office Supplies and District Equipment.	\$472,120	\$450,978	(\$21,142)
Salaries for Personnel Administrator; Personnel Office Staff; Public Information Officer; Legal Services; Supplies; Equipment and Contractual Expenses for Personnel Office and Records Management.	\$413,999	\$406,059	(\$7,940)
BOCES Print Shop and Data Processing Services; Supplies; Equipment and Contractual Expenses and Contractual Expenses for Printing.	\$702,704	\$806,137	\$103,433
District Insurance and certain BOCES Administration; Construction and Rental Costs.	\$811,461	\$787,771	(\$23,690)
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.	\$1,881,199	\$1,876,204	(\$4,995)
Retirement; Social Security; Medical Insurance; Dental Insurance; Life Insurance; Workers' Compensation and Unemployment Insurance for Administrative Staff.	\$1,373,721	\$1,401,570	\$27,849

TOTAL ADMINISTRATIVE

\$5,885,882

\$5,956,599

\$70,717

EXPENDITURES - CAPITAL BUDGET

FUNCTION	BUDGET 2011-12	TENTATIVE BUDGET 2012-13	11-12 BUDGET COMPARED TO TENTATIVE 12-13 BUDGET
Salaries for Custodians and Maintenance Staff; Supplies; Environmental Testing; Equipment and Contractual Costs for Buildings & Grounds.	\$5,460,162	\$5,270,831	(\$189,331)
Retirement; Social Security; Medical Insurance; Dental Insurance; Life Insurance; Workers' Compensation and Unemployment Insurance for Custodial, Maintenance and Central Storeroom Staffs.	\$1,505,040	\$1,227,937	(\$277,103)
Annual Bond Redemption; Interest Costs and Interfund Transfers to Other Funds authorized by voters or Comptroller's Regulations.	\$4,366,943	\$4,468,113	\$101,170
TOTAL CAPITAL	\$11,332,145	\$10,966,881	(\$365,264)

EXPENDITURES - PROGRAM BUDGET

FUNCTION	BUDGET 2011-12	TENTATIVE BUDGET 2012-13	11-12 BUDGET COMPARED TO TENTATIVE 12-13 BUDGET
Salaries for all regular Classroom Teachers, Assistants, Aides, Substitutes and Occupational Education; Textbooks; Supplies; Equipment; In-service Training; Contractual Expenses; Legal Services; BOCES and Drug Testing/Fingerprinting.	\$18,611,080	\$18,234,885	(\$376,195)
Salaries for Teachers, Assistants and Aides for Pupils with Special Educational needs; Supplies; Equipment; BOCES and Contractual Expenses for those programs.	\$10,261,997	\$10,455,312	\$193,315
Salaries; Supplies; Textbooks; Equipment and Contractual Costs for Occupational Education and Summer School Instruction.	\$1,407,210	\$1,411,633	\$4,423
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.	\$1,123,415	\$1,051,247	(\$72,168)
Salaries for School Counselors and their Clerical Staff; Health Office Staff; School Psychologists; Social & 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).	\$2,600,794	\$2,687,969	\$87,175
Salaries for Bus Drivers, Monitors and other Bus Garage Personnel; Contract Transportation and Public Carriers; Transportation Supplies; Other Miscellaneous Equipment and Contractual Expenses.	\$2,700,393	\$2,720,987	\$20,594

EXPENDITURES - PROGRAM BUDGET (con't)

FUNCTION	BUDGET 2011-12	TENTATIVE BUDGET 2012-13	11-12 BUDGET COMPARED TO TENTATIVE 12-13 BUDGET
Retirement; Social Security; Medical Insurance; Dental Insurance; Life Insurance; Workers' Compensation and Unemployment Insurance for all Instructional Employees and Bus Drivers.	\$10,428,224	\$11,142,382	\$714,158
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 **\$47,258,113** **\$47,829,415** **\$571,302**

TOTAL BUDGET **\$64,476,140** **\$64,752,895** **\$276,755**

SUMMARY of REVENUES

	REVENUES 2011-12	ESTIMATED REVENUES 2012-13	11-12 REVENUES COMPARED TO ESTIMATED 12-13 REVENUES
STATE / FEDERAL AID: Represents the largest portion of revenue for the District. In the 2012-13 school year, it is projected to be 49.8% of all revenue. Last year, it was 52.3%. This year, the aid decreased by \$1,464,816. This decrease was primarily related to federal stimulus funds of \$1,617,150 which is no longer offered to school districts. Other aid to the district increased by \$150,000.	\$33,727,445	\$32,262,629	-\$1,464,816
OTHER INCOME: Any income received by the School District other than State Aid, Fund Balance or Tax Levy is included under this heading. Examples of other income would be; rental, interest earnings, payments in lieu of taxes, refunds of prior year's expenses, gifts, fees, tax penalties, commissions and athletic event gate receipts. The District is implementing revenue enhancement programs which will generate additional revenue for the district.	\$1,747,186	\$1,767,186	\$20,000
FUND TRANSFERS & 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.	\$967,024	\$1,700,000	\$732,976
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 2012-13 school year, it is anticipated that there will be an increase of 2.47% in the tax levy set by the Board of Education . This amount stays within the legislation that was adopted recently by the state which enacted a Tax Cap threshold for each school.	\$25,534,485	\$26,165,695	\$631,210
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 one fiscal year to be carried forward as fund balance. \$2,500,000 from fund balance was appropriated in 2011-12 and there will be \$2,857,385 appropriated in 2012-13, a 14% increase, district to keep 4%.	\$2,500,000	\$2,857,385	\$357,385

TOTAL ESTIMATED REVENUES

\$64,476,140

\$64,752,895

\$276,755

**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:

\$148,500 **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)

\$ 43,528 **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 and retirement contribution.

\$ 17,582 Mandatory TRS Contribution @ 11.84% of salary

\$ 17,171 Family Health/Dental/Vision Plan

\$ 8,775 Required Social Security and Medicare Contribution

Other Compensation:

Payment for accrued sick and vacation time, either annually, upon resignation, or upon retirement, is provided for in the Superintendent’s contract.

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.

\$27,321

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.

\$21,124 Family Health/Dental/Vision Plan

\$ 6,197 Required Social Security and Medicare Contribution

Executive Director – Educational Services

\$117,346

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)

\$ 30,134

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 and life insurance.

\$13,894 Mandatory TRS Contribution @ 11.84% of salary

\$ 7,916 Single Health/Dental/Vision Plan and Life Insurance

\$ 8,324 Required Social Security and Medicare Contribution

In addition, Chapter 474, the Laws of 1996 requires disclosure of salaries of other supervisory and administrative personnel scheduled to receive \$123,000 or more in salary during the 2012-13 fiscal year.

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

Important Note: Chapter 97 of the Laws of 2011 requires school districts to report data elements necessary to calculate a Property Tax Levy Limit. Data elements for the Property Tax Report Card have been renamed and redefined in accordance with these changes. Please see <http://www.p12.nysed.gov/mgt/serv/propertytax/taxcap/> for additional guidance.

Form Due - April 21, 2012

School District Contact Person:
School District Telephone Number:

	Budgeted 2011-12 (A)	Proposed Budget 2012-13 (B)	Percent Change (C)
Total Proposed Spending	<input type="text" value="64,476,140"/>	<input type="text" value="64,752,895"/>	<input type="text" value="0.43"/> %
School Tax Levy Limit ¹		<input type="text" value="26,147,345"/>	
Permissible Exclusions to the School Tax Levy Limit ¹		<input type="text" value="36,190"/>	
Proposed School Year Tax Levy (not including Permissible Exclusions to the School Tax Levy Limit) ¹		<input type="text" value="26,129,505"/>	
Proposed School Year Tax Levy (including Permissible Exclusions to the School Tax Levy Limit ¹)	<input type="text" value="25,552,325"/>	<input type="text" value="26,165,695"/> ²	<input type="text" value="2.40"/> %
Public School Enrollment	<input type="text" value="3,826"/>	<input type="text" value="3,801"/>	<input type="text" value="0.65"/> %
Consumer Price Index			<input type="text" value="3.2"/> %

¹ Note that these items apply only to Column (B) - Proposed Budget 2012-13 for this year.

² If the Proposed School Year Tax Levy in 2012-13 (including Permissible Exclusions to the School Tax Levy Limit in 2012-13) exceeds the sum of the School Tax Levy Limit for 2012-13 and Permissible Exclusions to the School Tax Levy Limit in 2012-13, approval of 60% or more of the qualified voters present and voting is required.

	Actual 2011-12 (D)	Estimated 2012-13 (E)
Adjusted Restricted Fund Balance	<input type="text" value="12,353,043"/>	<input type="text" value="11,386,019"/>
Assigned Appropriated Fund Balance	<input type="text" value="3,467,024"/>	<input type="text" value="4,557,385"/>
Adjusted Unrestricted Fund Balance	<input type="text" value="726,223"/>	<input type="text" value="919,090"/>
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	<input type="text" value="1.13"/> %	<input type="text" value="1.42"/> %

Equalized Total Assessed Value 1,465,419,113

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)	21	1,999,587	0.14
12350	PUBLIC AUTHORITY - STATE	RPTL 412	7	123,711	0.01
13100	CO - GENERALLY	RPTL 406(1)	14	416,495	0.03
13350	CITY - GENERALLY	RPTL 406(1)	95	43,432,831	2.96
13500	TOWN - GENERALLY	RPTL 406(1)	2	2,680	0.00
13800	SCHOOL DISTRICT	RPTL 408	15	41,625,154	2.84
14100	USA - GENERALLY	RPTL 400(1)	2	458,763	0.03
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	13	11,666,908	0.80
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	10	1,089,073	0.07
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	45	23,886,596	1.63
25130	NONPROF CORP - CHAR (CONST PRO	RPTL 420-a	4	1,332,887	0.09
25210	NONPROF CORP - HOSPITAL	RPTL 420-a	4	23,201,032	1.58
25230	NONPROF CORP - MORAL/MENTAL IM	RPTL 420-a	9	2,034,536	0.14
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	21	1,883,298	0.13
26100	VETERANS ORGANIZATION	RPTL 452	2	975,258	0.07
26250	HISTORICAL SOCIETY	RPTL 444	5	297,319	0.02
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	7	1,564,536	0.11
28110	NOT-FOR-PROFIT HOUSING COMPANY	RPTL 422	1	3,436,082	0.23
38260	MUN HSNB AUTH -NYS AIDED	PUB HSNB L 52(4)&(5)	1	6,860,825	0.47
41300	PARAPLEGIC VETS	RPTL 458(3)	7	1,391,547	0.09
41400	CLERGY	RPTL 460	17	26,282	0.00
41800	PERSONS AGE 65 OR OVER	RPTL 467	69	2,885,712	0.20
41806	PERSONS AGE 65 OR OVER	RPTL 467	254	6,798,347	0.46
41834	ENHANCED STAR	RPTL 425	2,386	143,728,103	9.81
41854	BASIC STAR 1999-2000	RPTL 425	6,619	204,551,844	13.96
41900	PHYSICALLY DISABLED	RPTL 459	13	210,350	0.01
47610	BUSINESS INVESTMENT PROPERTY P	RPTL 485-b	32	3,301,702	0.23
48660	HOUSING DEVELOPMENT FUND CO	P H F I L 577,664-a	1	236,598	0.02
48670	REDEVELOPMENT HOUSING CO	P H F I L 125 & 127	1	815,464	0.06

Equalized Total Assessed Value 1,465,419,113

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	392,784	0.03
Total Exemptions Exclusive of System Exemptions:				530,626,304	36.21
Total System Exemptions:				0	0.00
Totals:				530,626,304	36.21

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: _____

**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 \$200,000 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 purchase four (4) 22 Passenger buses.

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 88%) received from the purchase can be reinvested in purchasing buses in future years instead of using tax dollars.

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

**BOARD MEMBER CANDIDATES
in BALLOT POSITION
for
2012 – 2013**

**James Martineck
59 Sunset Drive
North Tonawanda, NY**

**Michael Carney
407 Bennett Street
North Tonawanda, NY**

**Darlene Bolsover
1337 Sweeney Street
North Tonawanda, NY**

**Dorothy Kuebler
897 Thomas Fox W.
North Tonawanda, NY**

**Lisa Spencer
223 Hagen Avenue
North Tonawanda, NY**

**Kevin LoCicero
1539 Jamaica Square
North Tonawanda, NY**

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.

2009-2010 School Year		General Education	Special Education
This School District	Instructional Expenditures	\$33,592,072	\$14,640,180
	Pupils	4,078	630
	Expenditures Per Pupil	\$8,237	\$23,238
Similar District Group	Instructional Expenditures	\$7,931,685,291	\$3,040,144,023
	Pupils	818,103	112,811
	Expenditures Per Pupil	\$9,695	\$26,949
Total of All School Districts in NY State	Instructional Expenditures	\$30,088,158,593	\$11,362,166,093
	Pupils	2,709,505	422,576
	Expenditures Per Pupil	\$11,105	\$26,888
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 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. 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 2009-10 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.

2009-2010 School Year	This School District	Similar District Group	Total of All School Districts in NY State
Total Expenditures Per Pupil	\$14,932	\$18,262	\$19,921

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.

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).

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. The 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 Counts as of October 6, 2010	This School District		Similar District Group	Total of All School Districts in NY State
Student Placement -- Percent of Time Inside Regular Classroom	Count of Students with Disabilities	Percentage of Students with Disabilities	Percentage of Students with Disabilities	Percentage of Students with Disabilities
80% or more	232	40.1%	57.3%	56.2%
40% to 79%	211	36.4%	19.8%	11.9%
Less than 40%	99	17.1%	16.8%	23.0%
Separate Settings	23	4.0%	3.8%	6.0%
Other Settings	14	2.4%	2.3%	2.9%

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 October 6, 2010. The percentages represent the amount of time students with disabilities are in general education class-rooms, 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

2010-11 School Year	This School District	Similar District Group	Total of All School Districts in NY State
Special Ed Classification Rate	14.7%	12.3%	13.0%

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 Group Description: Average Need/Resource Capacity
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Similar District Groups are identified according to the Need-to-Resource-Capacity Index. More information about this categorization is on the Internet at: <http://www.p12.nysed.gov/irs/accountability/2011-12/NeedResourceCapacityIndex.pdf>