

NORTH TONAWANDA CITY SCHOOL DISTRICT

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

THE CONTINGENCY 2011 - 2012 SCHOOL BUDGET

BUDGET HEARING

Tuesday, May 10, 2011

7:00 p.m.

ANNUAL ELECTION and BUDGET VOTE

Tuesday, May 17, 2011

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

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

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**2011-12 GENERAL FUND
SUMMARY of EXPENDITURES**

	BUDGET 2010-11	TENTATIVE BUDGET 2011-12	10-11 BUDGET COMPARED TO TENTATIVE 11-12 BUDGET
ADMINISTRATION	\$5,817,726	\$5,885,882	\$68,156
CAPITAL	\$9,184,906	\$11,332,145	\$2,147,239
PROGRAM	\$46,690,368	\$47,258,113	\$567,745

TOTALS	\$61,693,000	\$64,476,140	\$2,783,140
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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 2010-11	TENTATIVE BUDGET 2011-12	10-11 BUDGET COMPARED TO TENTATIVE 11-12 BUDGET
Salary of District Clerk, Clerk and Board Supplies; Board Election and Budget Vote Costs; Memberships in County, State and National School Board Associations.	\$25,003	\$23,096	(\$1,907)
Salaries of Superintendent and Secretary; Supplies; Travel and Conference Expenses; Consultants; Services and Equipment.	\$238,260	\$207,582	(\$30,678)
Salaries of Assistant Superintendent for Management Services; BOCES; Central Business Office and Tax Audit Expenses; Business Office Supplies and District Equipment.	\$453,100	\$472,120	\$19,020
Salaries of Personnel Administrator; Personnel Office Staff; Public Information Officer; Legal Services; Supplies; Equipment and Contractual Expenses for Personnel Office and Records Management.	\$397,800	\$413,999	\$16,199
BOCES Print Shop and Data Processing Services; Supplies; Equipment and Contractual Expenses for Contractual Expenses for Printing.	\$656,000	\$702,704	\$46,704
District Insurance and certain BOCES Administration: Construction and Rental Costs.	\$794,933	\$811,461	\$16,528
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.	\$1,797,240	\$1,806,984	\$9,744
Administrative Salaries for Programs for Students with Special Needs.	\$88,290	\$74,215	(\$14,075)
Retirement; Social Security; Medical Insurance; Dental Insurance; Life Insurance; Workers' Compensation and Unemployment Insurance for Administrative Staff.	\$1,367,100	\$1,373,721	\$6,621

TOTAL ADMINISTRATIVE

\$5,817,726

\$5,885,882

\$68,156

EXPENDITURES - CAPITAL BUDGET

FUNCTION	BUDGET 2010-11	TENTATIVE BUDGET 2011-12	10-11 BUDGET COMPARED TO TENTATIVE 11-12 BUDGET
Salaries of Custodians and Maintenance Staff; Supplies; Environmental Testing; Equipment and Contractual Costs for Buildings & Grounds	\$5,472,202	\$5,460,162	(\$12,040)
Retirement; Social Security; Medical Insurance; Dental Insurance; Life Insurance; Workers' Compensation and Unemployment Insurance for Custodial, Maintenance and Central Storeroom Staffs.	\$1,227,814	\$1,505,040	\$277,226
Annual Bond Redemption; Interest Costs and Interfund Transfers to Other Funds authorized by voters or Comptroller's Regulations.	\$2,484,890	\$4,366,943	\$1,882,053

TOTAL CAPITAL

\$9,184,906

\$11,332,145

\$2,147,239

EXPENDITURES - PROGRAM BUDGET

FUNCTION	BUDGET 2010-11	TENTATIVE BUDGET 2011-12	10-11 BUDGET COMPARED TO TENTATIVE 11-12 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.	\$19,884,182	\$18,611,080	(\$1,201,443)
Salaries for Teachers, Assistants and Aides for Pupils with Special Educational Needs; Supplies; BOCES; Equipment and Contractual Expenses for those programs.	\$9,594,804	\$10,261,997	\$667,193
Salaries; Supplies; Textbooks; Equipment and Contractual Costs for Occupational Education; Summer School Instruction and BASE.	\$1,631,650	\$1,407,210	(\$224,440)
Salaries of School Librarians and Assistants; Equipment; Supplies 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.	\$1,111,707	\$1,123,415	\$11,708
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).	\$2,628,006	\$2,600,794	(\$27,212)
Salaries of Bus Drivers, Monitors and other Bus Garage Personnel; Contract Transportation and Public Carriers; Transportation Supplies; Other Miscellaneous Equipment and Contractual Expenses.	\$2,722,471	\$2,700,393	(\$22,078)

EXPENDITURES - PROGRAM BUDGET (con't)

FUNCTION	BUDGET 2010-11	TENTATIVE BUDGET 2011-12	10-11 BUDGET COMPARED TO TENTATIVE 11-12 BUDGET
Retirement; Social Security; Medical Insurance; Dental Insurance; Life Insurance; Workers' Compensation and Unemployment Insurance for all Instructional Employees and Bus Drivers.	\$8,992,548	\$10,428,224	\$1,435,676
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	\$46,690,368	\$47,258,113	\$639,404
TOTAL BUDGET	\$61,693,000	\$64,476,140	\$2,854,799

SUMMARY of REVENUES

	REVENUES 2010-11	ESTIMATED REVENUES 2011-12	10-11 REVENUES COMPARED TO ESTIMATED 11-12 REVENUES
<p>STATE AID - represents the largest portion of revenue for the District. In the 2011-12 school year, it is projected to be 52.3% of all revenue. Last year, it was 51.8%</p> <p>BASIC STATE AID - reflects a \$1,359,807 decrease or 4.77%. The significant reduction in aid is correlated to the State Budget shortfall which is occurring throughout New York.</p> <p>BUILDING AID - is specifically linked to bond and interest payments which are recorded in the Debt Service section of the budget which is projected to increase by \$1.88 million.</p>	\$28,531,165	\$27,171,358	(\$1,359,807)
<p>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: BOCES revenue, interest earnings, payments in lieu of taxes, refunds of prior year's expenses, gifts, rentals, fees, tax penalties, Medicaid reimbursements and athletic event gate receipts. The District is implementing revenue enhancement programs which helps alleviate the decreases anticipated in interest and Medicaid reimbursements.</p>	\$2,052,900	\$1,747,186	(\$305,714)
<p>FUND TRANSFERS & RESERVES: The District maintains Reserve Funds established in accordance with guidelines established by the Comptroller of the State of New York and has been accepted by the Board of Education. The District is allocating an additional \$485,090 in the 2011-12 Fiscal Year.</p>	\$481,934	\$967,024	\$485,090
<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 2011-12 school year, it is anticipated that there will be an increase of 1.95% in the tax levy set by the Board of Education.</p>	\$25,201,957	\$25,534,485	\$332,528
<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 one fiscal year to be carried forward as fund balance. \$2,000,000 from fund balance was appropriated in 2010-11 and there will be \$2,500,000 appropriated in 2011-12, a 25% increase.</p>	\$2,000,000	\$2,500,000	\$500,000

TOTAL ESTIMATED REVENUES

\$61,693,000

\$64,476,140

\$2,783,140

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)

\$ 42,140 **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, life insurance, and disability insurance.

- \$ 16,498 Mandatory TRS Contribution @ 11.11% of salary
- \$ 16,867 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

\$124,989 **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)

\$39,087

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, retirement contribution and life insurance.

\$13,886	Mandatory TRS Contribution @ 11.11% of salary
\$16,767	Family Health/Dental/Vision Plan and Life Insurance
\$ 8,434	Required Social Security and Medicare Contribution

Executive Director – Educational Services

\$119,693

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)

\$29,459

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.

\$13,298	Mandatory TRS Contribution @ 11.11% of salary
\$ 7,804	Single Health/Dental/Vision Plan and Life Insurance
\$ 8,357	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 \$120,000 or more in salary during the 2011-12 fiscal year.

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

Important Note: Changes in GAAP reporting requirements for fund balances affect NYS school district financial statements for periods ending June 30, 2011. 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/mgtserv/districtbudgetdata.html> for additional guidance.

Form Due - April 23, 2011

School District Contact Person: JENNIFER HEILER
 School District Telephone Number: (716) 807-3511

	Budgeted 2010-11 (A)	Budgeted 2011-12 (B)	Percent Change (C)
Total Spending	61,693,000	64,633,961	4.77%
Total School Tax Levy	25,201,957	25,692,306	1.95%
Public School Enrollment	3,849	3,799	-1.30%
Consumer Price Index			1.6%

	Actual 2010-11 (D)	Estimated 2011-12 (E)
Adjusted Restricted Fund Balance	12,426,675	11,459,651
Assigned Appropriated Fund Balance	2,481,934	3,467,024
Adjusted Unrestricted Fund Balance	1,563,634	1,615,849
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	2.53%	2.50%

Equalized Total Assessed Value 1,421,118,703

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	1,894,600	0.13
12350	PUBLIC AUTHORITY - STATE	RPTL 412	7	120,000	0.01
13100	CO - GENERALLY	RPTL 406(1)	14	404,000	0.03
13350	CITY - GENERALLY	RPTL 406(1)	86	41,395,144	2.91
13500	TOWN - GENERALLY	RPTL 406(1)	2	2,600	0.00
13800	SCHOOL DISTRICT	RPTL 408	15	40,376,400	2.84
14100	USA - GENERALLY	RPTL 400(1)	2	445,000	0.03
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	12	11,246,000	0.79
21600	RES OF CLERGY - RELIG-CORP OWN	RPTL 462	10	1,055,400	0.07
25110	NONPROF CORP - RELIG/CONST PRO	RPTL 420-a	51	23,580,500	1.66
25130	NONPROF CORP - CHAR (CONST PRO	RPTL 420-a	4	1,292,900	0.09
25210	NONPROF CORP - HOSPITAL	RPTL 420-a	4	22,505,000	1.58
25230	NONPROF CORP - MORAL/MENTAL IM	RPTL 420-a	9	1,732,700	0.12
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	21	1,716,800	0.12
26100	VETERANS ORGANIZATION	RPTL 452	2	946,000	0.07
26250	HISTORICAL SOCIETY	RPTL 444	5	288,400	0.02
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	7	1,517,500	0.11
28110	NOT-FOR-PROFIT HOUSING COMPAN'	RPTL 422	1	3,333,000	0.23
38260	MUN HSNG AUTH -NYS AIDED	PUB HSNG L 62(4)&(5)	1	6,655,000	0.47
41300	PARAPLEGIC VETS	RPTL 458(3)	6	1,157,300	0.08
41400	CLERGY	RPTL 460	18	27,000	0.00
41800	PERSONS AGE 65 OR OVER	RPTL 467	75	3,166,850	0.22
41804	PERSONS AGE 65 OR OVER	RPTL 467	1	36,360	0.00
41806	PERSONS AGE 65 OR OVER	RPTL 467	272	7,073,445	0.50
41834	ENHANCED STAR	RPTL 425	2,323	135,438,080	9.53
41854	BASIC STAR 1999-2000	RPTL 425	6,680	200,255,510	14.09
41900	PHYSICALLY DISABLED	RPTL 459	13	204,040	0.01
47610	BUSINESS INVESTMENT PROPERTY F	RPTL 485-b	28	2,923,518	0.21
48660	HOUSING DEVELOPMENT FUND CO	P H F I L 577,654-a	1	229,500	0.02
48670	REDEVELOPMENT HOUSING CO	P H F I L 125 & 127	1	791,000	0.06

Equalized Total Assessed Value 1,421,118,703

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	381,000	0.03
Total Exemptions Exclusive of System Exemptions:				512,191,647	36.04
Total System Exemptions:				0	0.00
Totals:				512,191,647	36.04

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: _____