
NORTH TONAWANDA CITY SCHOOL DISTRICT

"Good Things are Happening in N.T. Schools"

THE PROPOSED 2010 - 2011 SCHOOL BUDGET

BUDGET HEARING

Tuesday, May 11, 2010

7:00 p.m.

ANNUAL ELECTION and BUDGET VOTE

Tuesday, May 18, 2010

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

Alumni Student Activity Center

405 Meadow Drive

North Tonawanda, NY 14120

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**SUMMARY OF 2010-11
GENERAL FUND EXPENDITURES**

	BUDGET 2009-10	TENTATIVE BUDGET 2010-11	09-10 BUDGET COMPARED TO TENTATIVE 10-11 BUDGET
ADMINISTRATION	\$6,043,048	\$5,817,681	(\$225,367)
CAPITAL	\$9,689,534	\$9,184,906	(\$504,628)
PROGRAM	\$48,550,781	\$46,690,413	(\$1,860,368)
TOTALS	\$64,283,363	\$61,693,000	(\$2,590,363)

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.

ADMINISTRATIVE BUDGET

FUNCTION	BUDGET 2009-10	TENTATIVE BUDGET 2010-11	09-10 BUDGET COMPARED TO TENTATIVE 10-11 BUDGET
Salary of District Clerk, Clerk and Board Supplies; Board Election and Budget Vote Costs; Legal Fee; Memberships in County, State and National School Board Associations.	\$26,011	\$25,003	(\$1,008)
Salaries of Superintendent and Secretary; Supplies; Travel and Conference Expenses; Consultants; Services and Equipment.	\$235,292	\$238,260	\$2,968
Salaries of Assistant Superintendent for Management Services; BOCES; Central Business Office and Tax Audit Expenses; Business Office Supplies and District Equipment.	\$428,392	\$453,100	\$24,708
Salaries of Personnel Administrator; Personnel Office Staff; Public Information Officer; Legal Services; Supplies; Equipment and Contractual Expenses for Personnel Office and Records Management.	\$414,144	\$397,800	(\$16,344)
BOCES Print Shop and Data Processing Services; Supplies; Equipment and Contractual Expenses for Contractual Expenses for Printing.	\$656,880	\$656,000	(\$880)
District Insurance and certain BOCES Administration: Construction and Rental Costs.	\$1,002,663	\$794,933	(\$207,730)
Administrative Salaries for District wide Administration; Curriculum Development, including Related Support Staff and Records Management; Professional Development Staff; Related Office Supplies; BOCES and Contractual Expenses; Attendance and Pupil Personnel Services, and Learning Technology.	\$1,805,372	\$1,797,240	(\$8,132)
Administrative Salaries for Programs for Students with Special Needs.	\$85,984	\$88,245	\$2,261
Retirement, Social Security, Medical Insurance, Dental Insurance, Life Insurance, Workers' Compensation and Unemployment Insurance for Administrative Staff.	\$1,388,310	\$1,367,100	(\$21,210)

TOTAL ADMINISTRATIVE

\$6,043,048

\$5,817,681

(\$225,367)

CAPITAL BUDGET

FUNCTION	BUDGET 2009-10	TENTATIVE BUDGET 2010-11	09-10 BUDGET COMPARED TO TENTATIVE 10-11 BUDGET
Salaries of Custodians and Maintenance Staff; Supplies; Environmental Testing; Equipment and Contractual Costs for Buildings & Grounds	\$5,656,781	\$5,472,202	(\$184,579)
Retirement; Social Security; Medical Insurance; Dental Insurance; Life Insurance; Workers' Compensation and Unemployment Insurance for Custodial and Maintenance; Central Storeroom Staffs.	\$1,258,870	\$1,227,814	(\$31,056)
Annual Bond Redemption, Interest Costs and Interfund Transfers to Other Funds authorized by Voters or Comptroller's Regulations.	\$2,773,883	\$2,484,890	(\$288,993)

TOTAL CAPITAL

\$9,689,534

\$9,184,906

(\$504,628)

PROGRAM BUDGET

FUNCTION	BUDGET 2009-10	TENTATIVE BUDGET 2010-11	09-10 BUDGET COMPARED TO TENTATIVE 10-11 BUDGET
Salaries, Supplies, BOCES and Conference Expenses for In-service Training.	\$184,029	\$148,020	(\$36,009)
Salaries for all regular Classroom Teachers, Assistants, Aides, Substitutes and Occupational Education; Classroom Textbooks; Supplies; Equipment and Contractual Expenses; Legal Services, BOCES and Drug Testing/Fingerprinting.	\$20,391,208	\$19,584,003	(\$807,205)
Salaries for Teachers, Assistants and Aides for Pupils with Special Educational Needs; Supplies; BOCES; Equipment and Contractual Expenses for those programs.	\$9,752,845	\$9,746,755	(\$6,090)
Salaries, Supplies, Textbooks, Equipment and Contractual Costs for Occupational Education, and Summer School Instruction & BASE.	\$1,802,820	\$1,631,650	(\$171,170)
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.	\$1,314,799	\$1,188,820	(\$125,979)
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)	\$2,618,586	\$2,628,006	\$9,420
Salaries of Bus Drivers, Monitors and other Bus Garage Personnel; Contract Transportation and Public Carriers; Transportation Supplies, and other Miscellaneous Equipment and Contractual Expenses.	\$2,709,966	\$2,722,471	\$12,505

PROGRAM BUDGET (con't)

FUNCTION	BUDGET 2009-10	TENTATIVE BUDGET 2010-11	09-10 BUDGET COMPARED TO TENTATIVE 10-11 BUDGET
Retirement, Social Security, Medical Insurance; Dental Insurance, Life Insurance, Workers' Compensation and Unemployment Insurance for all Instructional Employees and Bus Drivers.	\$9,651,528	\$8,915,688	(\$735,840)
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 \$48,550,781 \$46,690,413 (\$1,860,368)

TOTAL BUDGET \$64,283,363 \$61,693,000 (\$2,590,363)

REVENUES

	REVENUES 2009-10	ESTIMATED REVENUES 2010-11	09-10 REVENUES COMPARED TO ESTIMATED 10-11 REVENUES
STATE AID: The budget is based on the State's 2010-11 budget. State Aid for the 2010-11 budget year is expected to be \$2,003,979 less than budgeted for the 2009-10 school year.	\$33,960,188	\$31,956,209	(\$2,003,979)
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.	\$2,121,218	\$2,052,900	(\$68,318)
FUND TRANSFERS & RESERVES: The District maintains Reserve Funds established in accordance with guidelines established by the Comptroller of the State of New York	\$0	\$481,934	\$481,934
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 2010-11 school year, there will be no increase to the tax levy set by the Board of Education in August 2010 for the 2010-11 school year.	\$25,201,957	\$25,201,957	\$0
FUND BALANCE: Funds which are budgeted but unexpended at the end of the budget year, and revenues which are realized in excess of those budgeted for the year, are available at the end of one fiscal year to be carried forward as fund balance. \$3,000,000 from fund balance was appropriated in 2009-10 and there will be \$2,000,000 appropriated in 2010-11.	\$3,000,000	\$2,000,000	(\$1,000,000)

TOTAL ESTIMATED REVENUES	\$64,283,363	\$61,693,000	(\$2,590,363)
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PROPOSITION #2

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, vans and station wagons as well as equipment related to these purchases for the purpose of providing student transportation.

Question: How many and what types of buses will be purchased with this money?

Answer: This money will be used to purchase three (3) 22 Passenger buses and one (1) Wheelchair bus.

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 90%) received from the purchase can be reinvested in purchasing buses in future years instead of using tax dollars.

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:

\$140,000 **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.

\$ 32,980 **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.

- \$ 12,500 Mandatory TRS Contribution @ 8.62% of salary
- \$ 11,760 Family Health/Dental/Vision Plan
- \$ 8,720 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

\$115,000

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.

\$28,560

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.

\$ 9,900	Mandatory TRS Contribution @ 8.62% of salary
\$11,760	Family Health/Dental/Vision Plan and Life Insurance
\$ 6,900	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 \$118,000 or more in salary during the 2010-11 fiscal year.

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

Form Due - April 24, 2010

School District Contact Person:
 School District Telephone Number:

	Budgeted 2009-10 (A)	Budgeted 2010-11 (B)	Percent Change (C)
Total Spending	<input type="text" value="64,591,636"/>	<input type="text" value="61,693,000"/>	<input type="text" value="-4.49"/> %
Total School Tax Levy	<input type="text" value="25,209,023"/>	<input type="text" value="25,201,957"/>	<input type="text" value="-0.03"/> %
Public School Enrollment	<input type="text" value="4,066"/>	<input type="text" value="3,966"/>	<input type="text" value="-2.46"/> %
Consumer Price Index			<input type="text" value="-0.4"/> %

	Actual 2009-10 (D)	Estimated 2010-11 (E)
Reserved Fund Balance	<input type="text" value="6,140,332"/>	<input type="text" value="5,940,332"/>
Appropriated Fund Balance	<input type="text" value="3,000,000"/>	<input type="text" value="2,000,000"/>
Unreserved, Unappropriated Fund Balance	<input type="text" value="2,583,665"/>	<input type="text" value="2,467,720"/>
Unreserved, Unappropriated Fund Balance as a Percent of the Total Budget	<input type="text" value="4.00"/> %	<input type="text" value="4.00"/> %