



NORTH TONAWANDA CITY SCHOOL DISTRICT

NT SPIRIT

Gregory J. Woytila
Superintendent of Schools

Budget Edition
May, 2011

BUDGET EDITION

Annual Election and Budget Vote

Tuesday, May 17, 2011

Alumni Student Activity Center

Meadow Drive

12 Noon—9:00 PM

Budget Message from the Board President

The budget planning process is typically the time of year when the Board of Education, along with our administrators and staff, reflect on what our priorities are for the district and our students. During this process, we must not only consider how our schools are performing today, but what we would like to accomplish in the future.

This year's uncertain economic climate has affected our school district and our community on many levels. Although the district had planned for the expected end of stimulus funding in the 2011-12 school year, no one could foresee the additional cuts to educational funding proposed by our new Governor. The Board of Education was charged with the challenging task of responsible budget planning, while still maintaining a high level of programs and opportunities for our students. Many difficult decisions are made at this time each year in order to meet this goal; however, this year was especially trying as we worked to maintain the integrity of our programs while dealing with the financial realities before us. We also made every effort to make the budget process as open as possible, offering sufficient time for feedback from the public, students, and staff.

We feel that this year's budget allows the district to continue to offer our students a quality educational experience, while maintaining our district's financial responsibilities. The 2011-12 budget represents a \$2,940,961 change from last year's spending, and a 1.95% tax rate increase. In addition, the district

continues to make progress on our \$48 million dollar capital improvement project, which is enhancing and improving the physical and technological aspects of our programs and facilities.

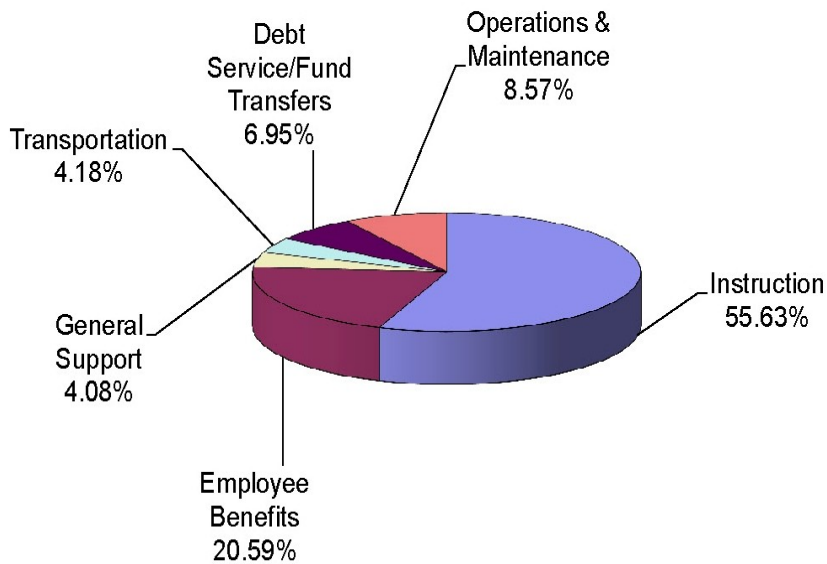
This year, the Board of Education members and district personnel have again worked diligently to provide a budget that supports our goals and priorities, in spite of the extreme challenges facing school districts across the state. It is our belief that with careful planning, the North Tonawanda School District can continue to offer an excellent educational program and curriculum that supports our students' ambitions for a successful future. Thank you for your continued support of our schools and our community.

Christine Porto

Board President

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**EXPENDITURES****PROPOSITION #1
VOTE ON BUDGET**

Shall the proposed budget of Expenditures of the North Tonawanda City School District for the 2011-2012 school year in the amount of \$64,633,961 and for the purposes shown in the statement of estimated expenditures adopted by the Board of Education, be and the same hereby is approved and the amount thereof shall be raised by a levy of a tax upon the taxable property of the school district, after first deducting the monies available from State Aid and other sources provided by law.

☐ YES☐ NO

	2010-11	2011-12	% of Total Budget
Instruction	36,735,879	35,954,630	55.63 %

Includes: K-12 instructional program supervision, curriculum development, BOCES, special education programs, occupational education, interscholastic athletics, co-curricular programs, health services, library media, computer instruction, and pupil personnel services.

Employee Benefits	11,587,462	13,306,985	20.59 %
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Includes: Employee retirement systems, health insurance, unemployment insurance, Social Security and Worker's Compensation.

General Support	2,565,096	2,638,513	4.08 %
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Includes: Legal services, personnel, insurance, school board, refund on property tax, BOCES administrative charges, administrative and financial services, public information, central data processing and auditing.

Transportation	2,722,471	2,702,893	4.18 %
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Includes: Transportation to public and non-public schools, vocational schools, educational field and athletic trips and transportation of special education children.

Debt Service/Fund Transfers	2,609,890	4,491,943	6.95 %
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Includes: Principal and interest payments on debt for district building reconstruction projects, energy conservation projects and pension bonds. Also, the District's share of special education summer programs and reconstruction of the bus garage parking lot.

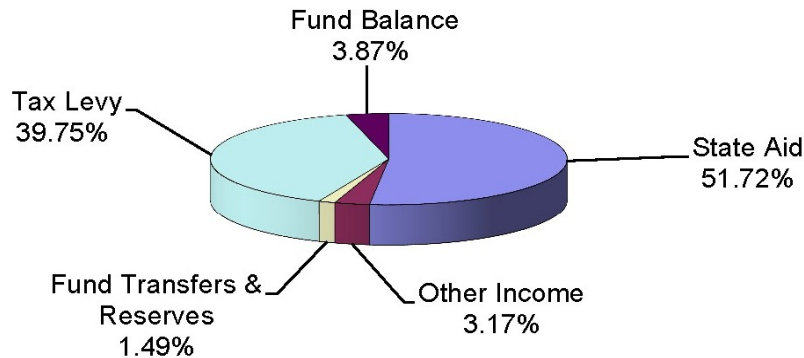
Operations & Maintenance	5,472,202	5,538,997	8.57 %
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Includes: Maintenance of district facilities, custodial services and utility costs.

TOTAL BUDGET	61,693,000	64,633,961	100 %
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REVENUES



	2010-11	2011-12	Change from 2010-11
State Aid	31,956,209	33,427,445	1,471,236

State Aid represents the largest portion of revenue for the District. In the 2011-12 school year, it is projected to be 51.7% of all revenue. Last year it was 51.8%. This year, the aid increased by \$1,471,236. This is misleading as building aid increased by \$3,131,043. This is directly related to the additional bond payments which are reflected in the Debt Service section of the budget. This expenditure line is projected to increase by \$1.88 million. If basic State Aid is compared year to year, the District is projected to receive \$2,086,803 less revenue representing a 7.56% decrease.

Other Income	2,052,900	2,047,186	-5,714
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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.

Fund Transfers & Reserves	481,934	967,024	485,090
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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.

Tax Levy	25,201,957	25,692,306	490,349
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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.

Fund Balance	2,000,000	2,500,000	500,000
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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.

TOTAL ESTIMATED REVENUES	61,693,000	64,633,961	2,940,961
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School District Budget Notice

Overall Budget Proposal

	Budget Adopted for the 2010-11 School Year	Budget Proposed for the 2011-12 School Year	Contingency Budget for the 2011-12 School Year*
Total budgeted amount	\$ 61,693,000	\$ 64,633,961	\$ 64,569,327
Increase/decrease for the 2011-12 school year		\$ 2,940,961	\$2,876,327
Percentage increase (decrease) in each proposed budget		4.77%	4.66%
Change in the consumer price index		1.60%	
Resulting est. property tax levy for the 2011-12 school year		\$ 25,692,306	\$ 25,627,672
Administrative component	\$ 5,817,726	\$ 5,896,933	\$ 5,891,036
Program component	\$ 46,690,368	\$ 47,326,048	\$ 47,278,722
Capital component	\$ 9,184,906	\$ 11,410,980	\$ 11,399,569
1 Statement of assumptions made in projecting a contingency budget for the 2011-12 school year, should the proposed budget be defeated.			
Eliminate non-contingent items: student supplies, community use of buildings & grounds, certain equipment, certain salary increases; provide for equipment repair and contingent expenses.			

Basic STAR Exemption Impact

2 Estimated Basic STAR Exemption Savings:

	Budget Proposed for the 2011-12 School Year
Basic STAR Tax Savings	\$619.20

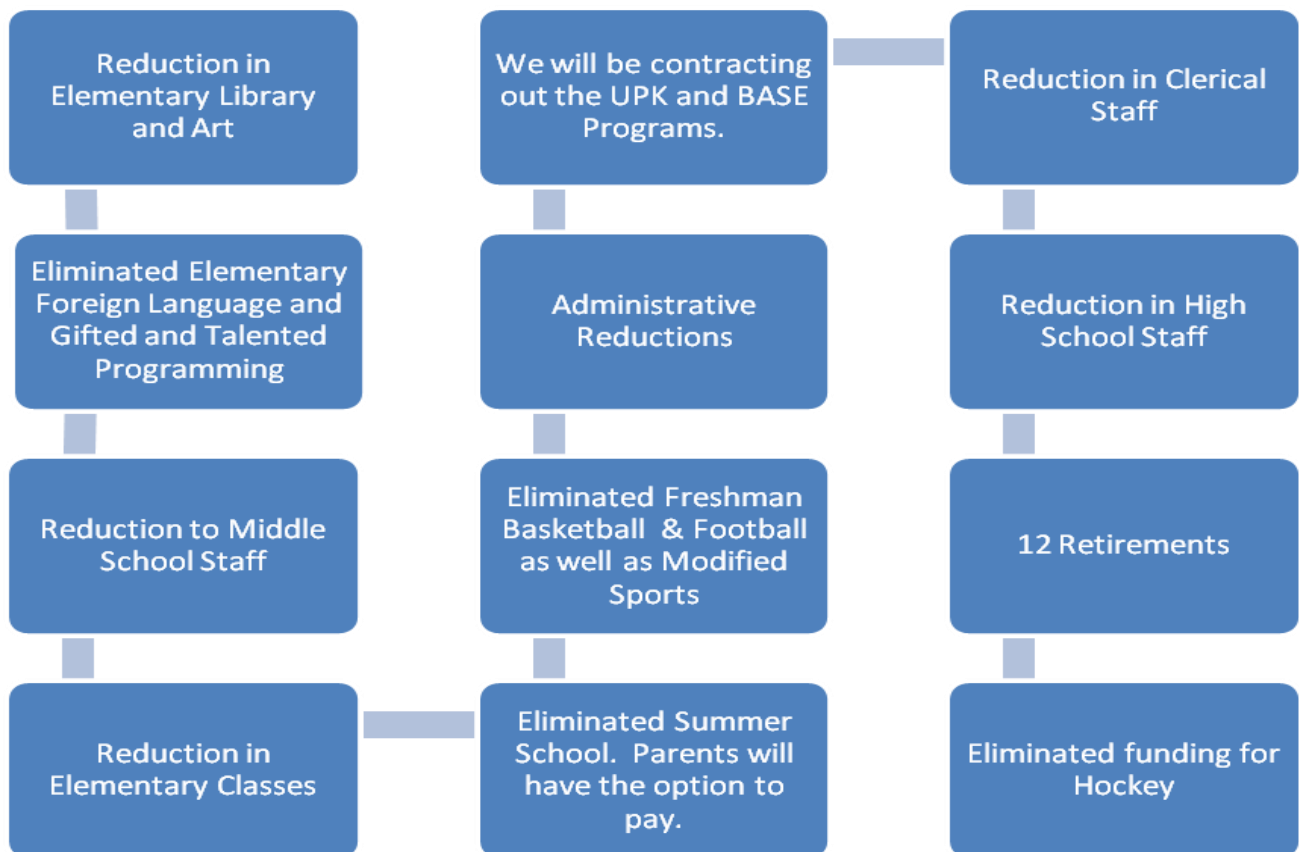
The annual budget vote for the fiscal year 2011-2012 by qualified voters of the North Tonawanda City School District, Niagara County, New York, will be held at 405 Meadow Drive in said district on Tuesday, May 17, 2011 between the hours of 12:00 noon and 9:00 p.m., prevailing time in the Alumni Student Activity Center, at which time the polls will be opened to vote by voting machine.

- 1 Provide a statement of assumptions made in estimating the contingency budget pursuant to section 2023 of the Education Law.
- 2 The basic school tax relief (STAR) exemption is authorized by section 425 of the Real Property Tax Law.



MESSAGE FROM THE SUPERINTENDENT

The budget process for the 2011-2012 school year has been a difficult and challenging one. With the decrease in State funding and the loss of stimulus funds, the Board of Education and myself found ourselves in the difficult position of cutting programs that have long helped define the face of North Tonawanda Education. While everyone will not agree with the cuts, I believe the Board and I did a good job of trimming back in almost every area of the budget. We hope to become more focused and stronger as a result of this budget. We are currently looking at longer range plans that will give us a stronger educational program and a leaner budget. Over the next five to ten years, the district will need to right size and adjust its curriculum to be in line with recent changes the State of New York has adopted for all districts by 2014. Below is a summary of the cuts that were made during this budget process. For a complete list please visit our website at www.ntschoools.org.





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.

2008-2009 School Year		General Education	Special Education
This School District	Instructional Expenditures	\$34,180,667	\$14,525,259
	Pupils	4,173	677
	Expenditures Per Pupil	\$8,191	\$21,455
Similar District Group	Instructional Expenditures	\$7,988,861,195	\$2,951,989,735
	Pupils	828,326	115,502
	Expenditures Per Pupil	\$9,645	\$25,558
Total of All School Districts in NY State	Instructional Expenditures	\$29,417,505,672	\$10,926,323,899
	Pupils	2,705,290	411,516
	Expenditures Per Pupil	\$10,874	\$26,551
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 as of October 1, 2008 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.

2008-2009 School Year	This School District	Similar District Group	Total of All School Districts in NY State
Total Expenditures Per Pupil	\$14,593	\$17,709	\$19,381

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 7, 2009	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	274	46.5%	57.7%	55.6%
40% to 79%	175	29.7%	19.1%	11.7%
Less than 40%	106	18.0%	17.3%	23.1%
Separate Settings	26	4.4%	3.8%	6.0%
Other Settings	8	1.4%	2.2%	3.7%

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 7, 2009. 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

2009-10 School Year	This School District	Similar District Group	Total of All School Districts in NY State
Special Ed Classification Rate	14.43%	12.3%	13.2%

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

Similar District Groups are identified according to the Need-to-Resource-Capacity Index defined and used in the Annual Report to the Governor and Legislature on the Educational Status of the State's Schools.

North Tonawanda City School District
175 Humphrey Street
North Tonawanda, NY 14120

Board of Education

Christine Porto, President
Frank DiBernardo, Vice President
Martin Burruano
Michael Carney
Joanne DalPorto
Kevin LoCicero
Arthur Pappas

Non-Profit Organization
US Postage
PAID
Permit No. 66

ECRWSS
RESIDENTIAL CUSTOMER
NORTH TONAWANDA, NY 14120

www.ntschoools.org

Board of Education Candidates

Information on Board of Education candidates can be found on the district Web site, www.ntschoools.org, under Spotlight News. Voters will elect two board members, each for a three-year term from July 1, 2011 through June 30, 2014.



Opening on Audit Committee

The North Tonawanda Board of Education seeks to add a community member to its Audit Committee. A qualified candidate should have experience in accounting and auditing and a willingness to meet approximately four times per year for no compensation. Interested applicants may submit resumes by May 31 to:

Joanne DalPorto
Audit Committee Chair
NT Board of Education
175 Humphrey Street
North Tonawanda, NY 14120

Successful candidate will be appointed at the July organizational meeting of the Board of Education for a one-year term.

The NT Spirit may also be
viewed on the web, in
color, at
www.ntschoools.org.