

TONAWANDA CITY SCHOOL DISTRICT

BUDGET ADVISORY TEAM

February 14, 2017

5:30 pm

SECTION 4

BUILDING AND GROUNDS, SUPPORT PROGRAM, AND UTILITY COST

ATHLETIC BUDGET & PHYSICAL EDUCATION

SALARY & BENEFIT ESTIMATES

PROGRAM EXPANSIONS

NYS EXECUTIVE BUDGET PROPOSAL

TAX LEVY LIMIT



TONAWANDA CITY SCHOOLS

PAUL C. MAZIARZ
Director
Facilities & Operations

100 HINDS STREET

TONAWANDA, N.Y. 14150

OFFICE (716) 694-8855
FAX (719) 213-4608
email:
Pmaziarz@ton.wnyric.org

TO: Budget Advisory Team
FROM: Paul Maziarz
DATE: February 14, 2017
RE: Budget Increases/Decreases

FACILITIES BUDGET COMPONENTS:

Staff Overtime/Substitute Coverage:

Decrease of \$11,500 of overtime costs applicable to hire of part-time Cleaner

Equipment-Operational/Maintenance:

Increase of \$10,000 for the purchase of new floor cleaning machine

Contractual-Operational:

Increase of \$3,950 due to increases in contractual fees for outside contract work

Contractual-Maintenance:

Increase of \$44,228 applicable to maintenance update on tennis courts, and increase in contractual work by outside contractors.

Supplies-Operational:

Increase of \$1,300 due to price increases

Supplies-Maintenance:

Increase of \$4,000 applicable to additional repair supplies needed

Utilities:

Decrease in natural gas of \$25,000 due to mild winter weather. There is an increase of \$3,000 telephone charges due to the loss of erate funding.

Facilities

BUDGET CODE	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 BUDGET	2017-2018 BUDGET
Custodial						
1620.163.81 custodians OT	19,138	21,352	28,749	26,842	26,000	26,000
1620.164.81 cleaners OT	0	131	5	14	1,000	0
1620.167.81	451	1,261	1,048	2,601	2,000	2,000
1620.168.81 Custodians Subs	20,570	13,033	18,869	19,575	14,500	9,000
1620.169.81 cleaner subs	21,550	19,959	29,921	33,696	18,000	14,000
1620.200.81 equipment	0	58,798	0	0	0	5,000
1620.400.81 contractual	77,158	76,360	124,456	88,372	73,600	77,550
1620.450.81 supplies	65,802	134,485	67,309	86,511	98,700	100,000
Utilities						
1620.402.81 Natural Gas	168,069	213,311	162,696	109,387	214,000	189,000
1620.403.81 Electric	249,447	264,930	249,694	243,001	295,000	295,000
1620.404.81 Telephone	5,877	17,169	14,825	16,019	23,000	26,000
1620.405.81 Water	36,410	30,614	27,067	29,417	35,000	35,000
Maintenance						
1621.166.81 snowplow	2,038	4,106	4,338	672	3,000	2,000
1621.200.81 equipment	0	0	49,281	46,397	0	5,000
1621.400.81 contractual	128,819	118,875	172,769	151,686	159,920	204,148
1621.450.81 supplies	90,962	43,507	41,643	63,425	58,000	62,000
Educational AV/TV						
2620.200.81 equipment	0	0	0	0	5,000	5,000
2620.400.81 contractual	0	0	1,350	1,353	4,500	4,500
2620.450.81 supplies	0	0	2,372	5,002	5,500	5,500
Interfund Transfers						
9950.900.81 Transfer of Capital	0	0	0	0	100,000	100,000
TOTAL	886,291	1,017,891	996,392	923,970	1,136,720	1,166,698

TONAWANDA CITY SCHOOL DISTRICT

TO: Budget Advisory Team
FROM: Matt Cook
DATE: February 14, 2017
RE: 2017-2018 Athletic Budget



PROGRAM COMPONENTS

Interscholastic Sports Supervision (2850): This line covers the expense for faculty supervision at sporting events. It was increased to cover the cost for the fitness center supervision Monday through Friday 5:00 PM – 8:00 PM year round.

Athletics (2855)

- Coaches (2855.150): This has increased due to the TEA Union contract in relation to interscholastic athletic compensation.
- Custodial OT (2855.160): This amount will stay the same as last year based on the need to cover contests after school hours.
- Equipment (2855.200): This money is for any unforeseen damages to equipment it will remain the same.
- Contractual (2855.400): This area has increased due to the rise of contractual costs in areas such as trainers, support personnel, officials, reconditioning of helmets, etc.
- Supplies (2855.450): This line is used to cover uniform cost as well as sporting supplies that needs to updated or replaced. This amount will need to be increase by \$5,000.
- BOCES Section VI Dues (2855.490): This account line is used to pay yearly dues for athletics. The increase is based upon the rise in dues contribution.

Transportation (5540): This account is used for transportation for athletic events. We are budgeting an increase to cover all transportation costs for our athletic teams.

GENERAL FUND APPROPRIATION

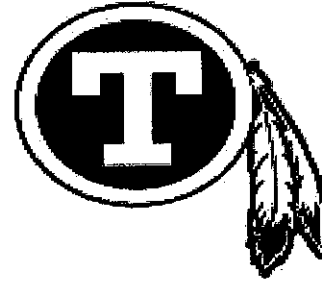
ATHLETICS

BUJ	T CODE	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 BUDGET	2017-2018 BUDGET
	Interscholastic Sports Supervision						
	2850.150.88 Supervision Salaries	12,678	14,625	27,170	36,911	26,000	28,000
	Athletics						
	2855.150.88 coaches	171,470	174,192	176,331	193,202	211,287	219,738
	2855.160.88 custodial OT	2,629	6,337	10,168	9,129	6,500	6,500
	2855.200.88 equipment	2,923	2,899	0	8,004	5,000	5,000
	2855.400.88 contractual	77,381	68,862	96,601	91,401	108,300	128,149
	2855.450.88 supplies	14,777	33,382	23,255	25,238	25,000	30,000
	2855.490.88 BOCES Section IV Dues	7,902	8,041	8,084	8,971	10,448	10,970
	Transportation						
	5540.400.88 Athletics	48,168	50,604	53,858	58,531	59,000	90,000
	TOTAL	337,928	358,942	395,467	431,387	451,535	518,357

* Currently have an adjusted budget for transportation component of \$84,000

TONAWANDA CITY SCHOOL DISTRICT

TO: Budget Advisory Team
FROM: Matt Cook
DATE: February 14, 2017
RE: 2017-2018 Physical Education Budget



PROGRAM COMPONENTS

PE Instruction:

- Contractual (2110.400): This was increase based on rise of cost in areas of special event coverage and awards. This was also be used to cover physical education professional development areas.
- Supplies (2110.450): This amount was increased to assist with the needs of the physical education program. Each program area (Riverview, Mullen, Fletcher, Middle School, High School, and swim) will now have access to \$2,000 to cover equipment cost for the year.

Intramurals:

- Salaries (2850.151): This will be decreased to \$6,000 based on actual hours of staff working.
- Supplies (2850.450): The amount available for supplies will be increased by \$1,000 to purchase equipment for new activities without using PE equipment.

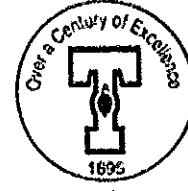
Total PE budget will decrease \$800.

GENERAL FUND APPROPRIATION

Physical Education

BUDGET CODE	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 BUDGET	2017-2018 BUDGET
PE Instruction						
2110.400.82 contractual	262	154	451	0	200	2,500
2110.450.82 supplies	5,345	3,210	5,031	5,565	10,000	12,000
TOTAL	5,607	3,364	5,482	5,565	10,200	14,500
Intramurals						
2850.151.82 salaries	1,834	987	1,088	1,677	10,000	6,000
2850.400.82 contractual	0	0	0	0	0	0
2850.450.82 supplies	604	577	0	214	1,000	2,000
TOTAL	2,438	1,564	1,088	1,891	11,000	8,000
Gra. Total	8,045	4,928	6,570	7,456	21,200	22,500

TONAWANDA CITY SCHOOL DISTRICT
 150 HINDS STREET
 TONAWANDA NY 14150
 rharris@tona.wnyric.org
 716-694-7680 – Phone 716-695-4967- Facsimile



DIRECTOR OF BUSINESS AND FINANCE

Rubie R. Harris

TO: Budget Advisory Team
 FROM: Rubie Harris
 DATE: February 14, 2017
 RE: Salary, Hourly Pay, and Program Expansion Discussion

Salary Items

The percentages listed below are the percentages negotiated for the 2017-2018 school year. The teacher’s union is currently being negotiated, and though a percentage has been included for budgeting purposes the District is not disclosing that amount because of the possible impact on negotiations. Also the non-union employees do not have an amount specified in their contract, but 3% is the proposed increase by the District.

Percentage Increases Per Contract	
<u>Union</u>	<u>Percentage</u>
Teacher's Union	Currently Negotiating
Civil Service Union	2.2%
Cleaner Union	3.0%
Principal Union	2.5%
Non-Union Employees	3.0%

Hourly Pay

There are many hourly rates that have not been increased for years, and with the current and expected changes to minimum wage the rates must be updated. Proposed below is a \$1.50 increase for everyone except those who are clerical substitutes with prior district experience. Those who are clerical substitutes with prior district experience rates were raised last year, so it was proposed they only receive a \$1.00 increase. These rates should be reviewed annually at budget development time and adjusted accordingly for the upcoming school year.

<u>Position</u>	<u>Current Hourly Rate</u>	<u>Proposed Hourly Rate</u>
	2016-2017	Effective 7/1/2017
Home Teaching Planning Time	\$11.00	\$12.50
Custodial/Laborer Substitute	\$10.00	\$11.50
Part Time Cleaner Substitute	\$8.75	\$10.40
Clerical Substitute	\$9.75	\$11.25
Clerical Substitute - Prior District Employee	\$11.25	\$12.25
Teacher Assistant Substitute (Elem.)	\$10.25	\$11.75
Teacher Assistant Substitute (Sec.)	\$10.25	\$11.75
Teacher Aide Substitute	\$9.75	\$11.25
School Monitors	\$13.10	\$14.60
Substitutes with Law Enforcement	\$11.50	\$13.00
Substitutes without Law Enforcement	\$10.00	\$11.50
Fitness Center non-TEA member	\$11.62	\$13.10

Program Expansion

The items listed below are the program expansion areas of focus, and the financial responsibility of each area. I am presenting these items separately to allow for discussion about the program expansion and why they were selected. These items are all included in the 2017-2018 salary projections.

Program Expansion Items		
<u>Position</u>	<u>Cost</u>	<u>Required Items</u>
Technology Coordinator	\$ 75,000.00	X
1.0 FTE STEAM Teacher/Instructional Coach	\$ 36,000.00	
2.0 FTE Social Workers/School Counselors (1.0FTE at Elementary Buildings)	\$ 72,000.00	
1.0 FTE Special Education Teacher (Middle School)	\$ 36,000.00	X
1.0 FTE Teacher Assistant (Middle School)	\$ 36,000.00	X
1.0 FTE Aide (Mullen)	\$ 17,435.00	X
1.0 FTE School Psychologist (.5FTE Possibly)	\$ 36,000.00	
.5 FTE Speech Pathologist	\$ 18,000.00	
.4 FTE Occupational Therapist (Increase)	\$ 14,618.00	
.5 FTE AIS Reading Teacher (Riverview)	\$ 18,000.00	
Superintendent Salary Increase	\$ 25,000.00	
5 Hour Cleaner	\$ 13,975.00	
Total Program Expansion	\$ 398,028.00	

GENERAL FUND APPROPRIATION

Payroll

BUDGET CODE	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 BUDGET	2017-2018 BUDGET
1240.150.85 Superintendent	138,399	148,938	154,078	156,819	162,089	167,244
1240.160.85 Supt. Secretaries (1.5)	42,790	43,646	44,610	40,000	40,975	42,199
1310.150.85 Asst. Supt. (80%)	76,977	41,196	63,599	63,200	64,424	66,281
1310.160.85 Business Office Support Staff	193,036	179,335	227,256	242,918	253,354	264,941
1320.160.85 Internal Auditor	0	2,950	2,950	2,950	2,950	3,450
1325.160.85 Treasurer	2,000	2,000	2,000	2,000	2,000	2,000
1430-160.85 Personnel Salaries	50,000	51,102	51,785	53,086	54,856	56,472
1620.161.85 Custodians	435,560	443,739	459,158	453,525	458,334	491,956
1620.162.85 Cleaners	256,281	231,908	231,222	247,562	282,733	315,918
1620.165.85 Building Checks	23,818	23,526	20,021	19,929	25,300	25,300
1621.160.85 Director of Facilities	88,347	90,994	90,161	93,229	89,341	91,804
1621.161.85 Maintenance	149,585	159,552	155,622	165,120	141,310	143,172
1670.160.85 Central Printing & Mailing (moved from 2020)	11,079	6,533	12,129	13,354	13,731	11,901
1670.169.85 Clerical Subs and OT	0	0	0	797	500	500
Assistant Superintendent						
2010.150.85 of Instruction	119,415	124,499	126,717	129,065	126,479	130,476
2010.160.85 Support Staff (2.0)	37,289	32,903	33,724	35,624	36,245	37,833
2020. 5 Principals & Assistants	566,127	587,215	557,283	622,883	631,303	688,998
2020.160.85 Clerical Support Staff (position moved to 1670)	198,238	174,171	171,199	192,257	204,067	211,685
2020.169.85 Clerical overtime and subs	6,362	10,918	7,696	12,410	12,000	13,000
2040.150.85 Asst Superintendent PPS	95,840	101,354	93,714	98,047	91,498	104,350
2060.150.85 Grant Procurement Specialist	0	0	0	0	0	0
2070.150.85 Mentor Teachers	8,020	4,715	14,928	49,912	33,000	33,000
2110.100.85 Pre-K Teachers - Paid from UPK Grant	0	0	0	0	0	0
Grades 1-6						
2110.120.85 Grade 1-5 Specials Teachers	441,088	450,605	424,439	412,486	481,639	495,426
2110.121.85 Grades 1-5 Teacher Assts	257,227	255,279	247,315	276,369	318,262	300,057
2110.122.85 Middle School 6th Grade Teachers	385,215	395,899	413,833	428,830	442,527	460,202
2110.123.85 Elementary Department Chairs	0	0	0	0	6,000	6,000
2110.125.85 Fletcher Grade 1-5 Teachers	748,855	715,462	673,465	706,011	751,603	796,779
2110.127.85 Mullen Grade 1-5 Teachers	828,480	811,772	947,799	930,960	965,673	910,083
2110.128.85 Riverview Grade 1-5 Teachers	860,024	808,819	845,437	904,569	983,788	955,015
2110. 5 Elem Teacher Assistants OT & subs	7,074	6,788	4,355	8,139	10,000	11,000
2110.130.85 Teachers 7-12	3,151,330	3,121,390	3,051,321	3,123,129	3,137,610	3,335,615
2110.131.85 Teacher Assts 7-12	195,604	215,928	214,941	190,501	215,842	238,800
2110.132.85 Home Teaching	0	0	0	1,756	0	0
2110.135.85 Secondary Department Chairs / Data Spec.	0	0	0	0	9,500	9,500
2110.135.85 Grad Hrs, Degree Changes	0	0	0	0	34,000	34,000

GENERAL FUND APPROPRIATION

BUD CODE	Payroll					
	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 BUDGET	2017-2018 BUDGET
2110. 5 Contract Contingencies	0	0	0	0	50,000	125,000
2110.139.85 Secondary Teacher Assistants OT and subs	5,606	3,752	6,500	4,462	10,000	10,000
2110.140.85 Substitute Teachers	255,567	185,273	265,694	189,939	270,000	270,000
2110.150.85 Instructional Coaches	115,736	118,708	61,302	193,095	198,427	290,207
2110.161.85 Teacher Aide	0	0	14,259	17,448	18,265	36,000
2110.164.85 Student Workers	5,091	3,376	5,771	6,377	8,000	8,000
2110.169.85 Teacher Aide Sub and OT	0	0	418	953	0	0
2250.150.85 Spec Ed Teachers	1,455,918	1,433,423	1,399,826	1,449,777	1,455,649	1,492,149
2250.160.85 Spec Ed Secretary & Occ Therapist	153,377	101,061	136,890	149,185	157,903	172,487
2610.150.85 Library Media Specialists	241,322	178,049	184,985	193,057	199,433	207,368
2630.160.85 Computer Instruction	39,956	40,801	41,632	43,532	44,477	120,842
2810.150.85 Guidance	324,935	335,829	346,055	355,773	363,674	413,724
2810.152.85 Summer Guidance	32,909	28,226	34,258	32,671	37,000	37,000
2810. Guidance OT	0	0	0	0	500	500
2810.160.85 Guidance Secretary	40,845	28,169	23,354	25,254	26,534	27,086
2810.169.85 Guidance clerical OT & subs	2,026	304	963	975	1,000	1,000
2815.160.85 School Nurses	158,853	160,812	165,987	169,772	172,788	167,199
2815.169.85 Nurses OT & subs	14,681	11,398	7,012	6,853	15,000	15,000
2820.150.85 School Psychologists	116,521	118,903	123,386	128,807	138,268	179,599
2825.150.85 Social Workers	179,478	183,289	195,535	199,186	198,049	241,845
2825.160.85 Mental Health Coordinator						36,403
Club Advisers, Chaperones						
2850.150.85 Co-curr Activity / Athletic Supervisor	50,165	76,852	72,659	71,625	85,180	76,000
2850.160.85 Auditorium Manager	1,800	1,800	1,800	1,800	1,800	1,800
2855.150.85 Athletic Director	0	0	19,082	21,225	25,500	33,433
5510.150.85 Dir of Transportation Asst Supt (20%) / Bus TA's	32,254	21,952	35,421	38,329	40,550	31,570
5510.160.85 Transportation Secretary	24,675	39,693	9,657	5,308	5,624	5,972
8060.160.85 Hall Monitors	58,624	61,349	61,202	64,112	66,500	70,000
TOTAL	12,684,399	12,376,155	12,556,405	13,046,952	13,673,054	14,525,141

School Aid 2017-18 Governor's Proposed Budget



District: TONAWANDA CITY SD
County: Erie

Aid Category	2016-17	2017-18	Change	%Change
General Purpose Aids	\$12,736,269	\$12,953,512	\$217,243	1.7%
Foundation Aid	\$12,736,269	\$12,953,512	\$217,243	1.7%
High Tax Aid	\$0		\$0	NA
Reorganization Incentive Operating Aid	\$0		\$0	NA
Academic Enhancement Aid	\$0		\$0	NA
Expense-Based Aid	\$5,851,141	\$6,177,302	\$326,161	5.6%
Building Aid	\$3,182,004	\$3,288,986	\$106,982	3.4%
Reorganization Incentive Building Aid	\$0	\$0	\$0	NA
Transportation Aid (including summer)	\$652,346	\$739,925	\$87,579	13.4%
BOCES Aid (Executive Run)	\$2,168,389	\$960,349	(\$1,208,040)	Not Accurate
**BOCES Aid (District Update)	\$1,488,957	\$1,564,712	\$75,755	5.1%
Non-BOCES Special Services Aid	\$0	\$0	\$0	NA
Charter School Transition Aid	\$0	\$0	\$0	NA
Private Excess Cost Aid	\$476,295	\$474,674	(\$1,621)	-0.3%
Public Excess Cost High Cost Aid	\$51,539	\$109,005	\$57,466	111.5%
Supplemental Public Excess Cost Aid	\$0	\$0	\$0	NA
Other Aids	\$435,673	\$441,525	\$5,852	1.3%
Computer Software Aid	\$26,350	\$26,934	\$584	2.2%
Library Material Aid	\$10,993	\$11,238	\$245	2.2%
Textbook Aid	\$108,753	\$111,141	\$2,388	2.2%
Hardware and Technology Aid	\$31,841	\$31,937	\$96	0.3%
Full Day-Kindergarten Conversion Aid	\$0	\$0	\$0	NA
Universal Prekindergarten Aid	\$257,736	\$260,275	\$2,539	1.0%
TOTAL AID	\$19,023,083	\$19,572,339	\$549,256	2.9%
Total Aid without Building Aids	\$15,841,079	\$16,283,353	\$442,274	2.8%

Community Schools Set-Aside, if any:

Continuing 2016-17 Community Schools Set-Aside: \$	-
2017-18 Additional Community Schools Set Aside: \$	-
Total 2017-18 Community School Set Aside: \$	-

SOURCE: Compiled by the Council from NYS Education Department School Aid data - and updated with assistance from Erie1BOCES

TONAWANDA CITY SCHOOL DISTRICT
150 HINDS STREET
TONAWANDA NY 14150

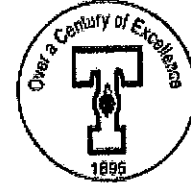
rharris@tona.wnyric.org

716-694-7680 – Phone

716-695-4967- Facsimile

DIRECTOR OF BUSINESS AND FINANCE

Rubie R. Harris



TO: Budget Advisory Team

FROM: Rubie Harris

DATE: February 14, 2017

RE: Tax Levy Limit Formula

Tax Levy Limit Formula

The State has released the tax levy limit formula and worksheet. The Office of the State Comptroller indicates the form must be completed and submitted by March 1, 2017.

State provided components of the levy limit:

1. INFLATIONARY FACTOR- the State has released the CPI, which is 1.26%. (.0126)
2. TAX BASE GROWTH- the State has released the tax base growth index, which is 1.0006 for Tonawanda City School District
3. AVAILABLE CARRYOVER – The District does not have any unused 2016-17 levy capacity, which may be applied to the 2017-18 levy calculation.

This data was placed in the formula worksheet along with other data to calculate the State's tax levy limit form, which is attached.

Tax Levy Limit (Cap)

Based upon the tax levy limit calculation our tax cap is \$11,814,468. This is \$364,907 more than the cap calculation for the 2017-2018 school year. Please remember we lowered our levy limit \$ 225,790 for the 2016-2017 school year. The raising of the levy to the limit expressed above is a 3.19% increase. This is why I mention continuously that the 2% tax cap is not truly a 2% cap and given the possible changes with the information that populates the formula, over 2% can be allowable and the District is still considered tax cap compliant. The reason for the allowable increase is the District went from BANS, which you can only carry for 5 years, to bonds. This requires larger payments to occur and we will be paying more in debt service this year, than we will be receiving in aid from the State. This alone allows us to raise the levy to offset the cost the State does not cover with aid.



Property Tax Cap Fiscal Years Beginning 2014

Formula for Determining Tax Levy Limit: School Districts

Tonawanda City School District Tax Cap Calculation For the Tax Levy Limit 2017-2018

Base Formula

([Total taxes levied for prior fiscal year	+	Prior year reserve offset	-	Reserve amount (including interest earned)	X	Tax base growth factor ¹	+	PILOTs receivable in the prior fiscal year	-	Capital tax levy exclusion, prior fiscal year	-	Tort exclusion, prior fiscal year)
		\$ 11,449,561	\$ 0	\$ 0	1.0006	\$ 43,500	\$ 181,635	\$ 0							
X	Allowable levy growth factor (1.00 to 1.02) ²	-	PILOTs receivable in coming fiscal year	+	Available carryover, if any	=	Tax Levy Limit								
	1.0126		\$ 43,500	\$ 0	\$ 11,417,706										

+ Exclusions

Tax Levy Limit	+	Tax levy necessary for expenditures resulting from court orders/judgments arising out of tort actions for any amount in excess of 5% of the total taxes levied in	+	Capital tax levy	+	Tax levy necessary to pay for increases to the system average actuarial contribution rate (ERS) or normal contribution rate (TRS) of pension funds over 2 percentage points	=	Tax Levy Limit, with Exclusions (if applicable)³
	\$ 11,417,706	\$ 0	\$ 397,062	\$ 0	\$ 11,814,468			

2017/18 Tax Levy Limit = \$ 11,814,468
 2016/17 Tax Levy Adopted = \$ 11,449,561
 2017/18 Allowable Levy Amount = **\$364,907**
 2017/18 Allowable Levy Percentage = **3.19%**

¹ Tax base growth factor: Based on Tax and Finance determination of "quantity change," such as new construction, newly taxable status of existing property, or measurable improvements to taxable property within the boundaries of the local government or school district.

² Allowable levy growth factor: Lesser of 1.02 or inflation factor (percent change in CPI for the 12 month period ending 6 months before the start of the coming fiscal year over the prior 12-month period), but never lower than 1.00.

³ If school districts propose to exceed this, they must get 60% voter approval for an override.