

Budget 2018 Newsletter

Tonawanda

City School District

Taxpayers Reaping Rewards of Investment

Dear City of Tonawanda Community Members:

Thank you for your continued support and advocacy for our students and schools. The most notable community aspect as I speak with city residents is the tremendous level of pride that the community has in our school system. The presented 2018-19 school district budget carefully balances the needs of our students and fiscal responsibility to our community. Our budget is designed to maintain the instructional programs and services that our community expects for every student. Each of these programs and services are designed and implemented to ensure that all students have the resources and supports to reach their potential.

The proposed budget for the 2018-19 school year is \$34,773,624. This includes a 2.91% increase in the local tax levy. Our most significant increases in spending are in the areas of support services, transportation, and contractual obligations. We continue to make significant strides in effectively managing health insurance costs, shared services, and operations.

Our budget once again adheres to New York State requirements with regard to the property tax cap. All taxpayers that are eligible for a state tax rebate will receive a check for the amount of their rebate. This budget has been crafted to balance and respond to meeting the needs of ALL students and being responsible to our tax base.

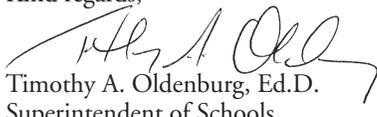
On the ballot, you will see a proposition to sell the former Clint Small field on Main Street. We cherish the memories, traditions, and victories enjoyed over many years on that field. However, in an effort to be fiscally conservative and allocate as many resources to the success of our students, we can no longer dedicate the necessary financial resources to this property when our students are no longer utilizing and enjoying the benefits of our ownership, as had been done in years past. We are optimistic that a new owner will be a responsible steward of this property and utilize it in a manner that best serves our community interests.

We are fortunate to be part of a community that places such a high value on investing in our schools, which directly leads to student achievement culminating in students being successful in college, careers, and in our community. Additionally, we continue to meet the needs of our students in the academic, athletic, performing arts, and other extracurricular areas, as well as the social and emotional supports that lead to achievement, growth, and success as a student and citizen.

I encourage you to learn about our budget and participate in the Annual School Budget Vote on Tuesday, May 15, 2018 from 11 a.m. to 8 p.m. in the Tonawanda High School gymnasium. Additional information can be found in this newsletter and on our website, www.tonawandacsd.org, by clicking on the Budget & Election 2018-19 tab.

Together, we are shaping our youth and ensuring that ALL of our students will be competitive in an ever-changing job market, post-secondary schooling system, and global economy.

Kind regards,



Timothy A. Oldenburg, Ed.D.
Superintendent of Schools



Dr. Timothy Oldenburg

On the Ballot

Prop. 1

Proposed budget: \$34,773,624

Percent change: 3.23%

Tax levy increase: 2.91%

COMPLIANT with NYS Tax Cap Law

Prop. 2

Sale of former Clint Small Stadium for \$300,000

Two Board of Education Seats
(three-year term)

Where and when do I vote?

- Date: Tuesday, May 15, 2018
- Time: 11 a.m. to 8 p.m.
- Location: High School Wellness Gym, 600 Fletcher St.

Tournament Raises \$10,500 for Charity

Tonawanda's annual dodgeball tournament for charity took in an impressive \$10,500 for the Make-A-Wish Foundation. Event founder Susan Davison noted this year's event was the best yet and added "Wish Kid" Gene and his family from Niagara Falls were very touched by what the community came together to do for them. Thanks goes out to the students, parents, teachers and community members who attended or participated in the fundraiser.

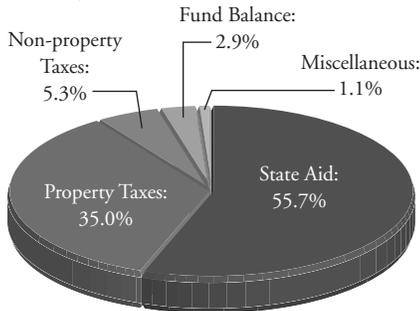


The Mullen Elementary team shows off their trophy after winning the tournament.

BALANCING THE BUDGET



Projected Revenues



Revenues at a Glance

REVENUES	BUDGETED 2017-18	PROPOSED 2018-19	YEAR-TO-YEAR CHANGE	PERCENT OF REVENUE
State Aid ¹	\$18,711,144	\$19,385,555	\$674,411	55.7%
Property Taxes ²	\$11,815,947	\$12,161,319	\$345,372	35.0%
County Sales Tax	\$1,830,000	\$1,830,000	-	5.3%
Miscellaneous ³	\$329,250	\$396,750	\$67,500	1.1%
Fund Balance ⁴	\$1,000,000	\$1,000,000	-	2.9%
Total Revenue	\$33,686,341	\$34,773,624	\$1,087,283	100.0%

Revenues Explained

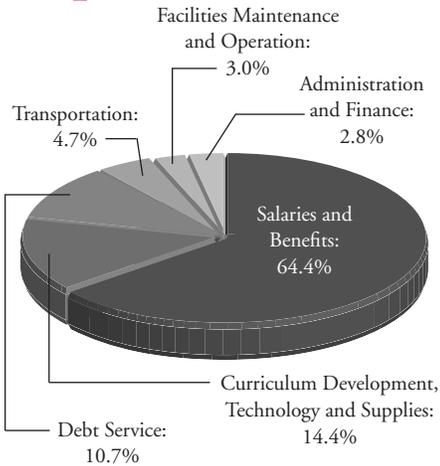
¹ **State Aid:** Much of a public school's funding comes from New York State. This aid helps with general operations and specific expenses.

² **Property Taxes:** If estimated total expenses are more than a district's State Aid amount, much of the gap is filled with property taxes. New York State mandates a district cannot raise the tax levy by more than a certain threshold (called the tax cap) without requiring approval from a supermajority of voters (60% or more).

³ **Miscellaneous:** Other forms of revenue include Medicaid reimbursements, sale of excess materials, property rental, tuition and BOCES refunds.

⁴ **Fund Balance:** To help stabilize taxes from year to year, a district may appropriate fund balance to the budget. The fund balance is unused revenue from budgets from previous school years. It can be considered the district's "savings account."

Projected Expenditures



Expenses at a Glance

EXPENDITURES	BUDGETED 2017-18	PROPOSED 2018-19	YEAR-TO-YEAR CHANGE	PERCENT OF BUDGET
Salaries and Benefits ¹	\$21,264,878	\$22,383,461	\$1,118,583	64.4%
Administration and Finance ²	\$937,923	\$975,390	\$37,467	2.8%
Facilities Maintenance and Operation ³	\$968,698	\$1,031,400	\$62,702	3.0%
Curriculum Development, Technology and Supplies ⁴	\$5,131,175	\$5,020,937	(\$110,238)	14.4%
Transportation ⁵	\$1,572,200	\$1,634,900	\$62,700	4.7%
Debt Service ⁶	\$3,811,467	\$3,727,536	(\$83,931)	10.7%
Total Expenditures	\$33,686,341	\$34,773,624	\$1,087,283	100.0%

Expenses Explained

¹ **Salaries and Benefits:** Education is a people business, and as a result, most of a district's expenses fall within this category.

² **Administration and Finance:** To ensure the smooth functioning of their schools, administrators must have policies in place to adequately oversee day-to-day operations and comply with legal requirements.

³ **Facilities Maintenance and Operation:** Districts must ensure the facilities students use are safe, clean functional and well-maintained.

⁴ **Curriculum Development, Technology and Supplies:** To ensure a high-quality education, curriculum is always being developed, and teachers and support staff are constantly being trained. Relevant instructional technology and supplies ensure students are prepared for a 21st-century world.

⁵ **Transportation:** Districts must ensure its vehicles are in tip-top condition to transport students to and from school safely.

⁶ **Debt service:** Large-scale capital projects require districts bond for the money over an extended period of time.

Total Expenditures Per Pupil*

Tonawanda: \$17,815

Similar District Group: \$21,790

New York State: \$23,361

*Data taken from Tonawanda's Fiscal Accountability Summary for the 2016-17 school year, as determined by the New York State Education Department (data.nysed.gov).

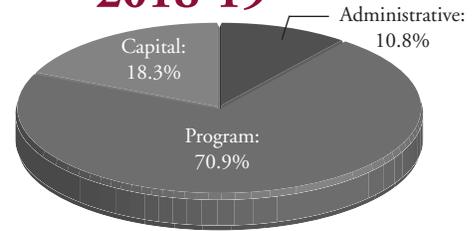
2018-19 BUDGET NOTICE



THREE-PART BUDGET*	BUDGETED 2017-18	PROPOSED 2018-19	YEAR-TO-YEAR CHANGE
Administrative	\$3,767,826	\$3,768,437	\$611
Program	\$23,489,573	\$24,634,774	\$1,145,201
Capital	\$6,428,942	\$6,370,413	(\$58,529)
TOTAL	\$33,686,341	\$34,773,624	\$1,087,283

THREE-PART BUDGET:

2018-19



*New York State school districts must present their budget proposals divided into three expense categories (administrative, program and capital) and compare them to the previous year's figures.

Budget Vote: Tuesday, May 15, 2018, 11 a.m. to 8 p.m.

Tonawanda City School District Budget Notice

	Budget Adopted for the 2017-18 School Year	Budget Proposed for the 2018-19 School Year	Contingency Budget for the 2018-19 School Year*
Total budgeted amount, not including separate propositions	\$33,686,341	\$34,773,624	\$34,428,252
Increase/decrease for the 2018-19 School Year		\$1,087,283	\$741,911
Percentage increase/decrease in proposed budget		3.23%	2.20%
Change in the Consumer Price Index		2.13%	
A. Proposed tax levy to support the total budgeted amount	\$11,815,947	\$12,161,319	
B. Levy to support library debt, if applicable	\$0	\$0	
C. Levy for non-excludable propositions, if applicable **	\$0	\$0	
D. Total tax cap reserve amount used to reduce current year levy	\$0	\$0	
E. Total proposed school year tax levy (A + B + C - D)	\$11,815,947	\$12,161,319	\$11,815,947
F. Permissible exclusions to the school tax levy limit	\$397,062	\$504,399	
G. School Tax Levy Limit, Excluding Levy for Permissible Exclusions	\$11,420,406	\$11,656,920	
H. Total proposed tax levy for school purposes, excluding permissible exclusions and levy for library debt, plus prior year tax cap reserve (E - B - F + D)	\$11,418,855	\$11,656,920	
I. Difference: (G - H); (Negative value requires 60.0% Voter approval - see note below regarding separate propositions) **	\$1,521	\$0	
Administrative Component	\$3,767,826	\$3,768,437	\$3,718,437
Program Component	\$23,489,573	\$24,634,774	\$24,449,402
Capital Component	\$6,428,942	\$6,370,413	\$6,260,413

* Provide a statement of assumptions made in projecting a contingency budget for the 2018-19 school year, should the proposed budget be defeated pursuant to Section 2023 of the Education Law.

Contingent Budget Projection: The 2018-19 levy equals the 2017-18 levy. Student supplies, non-contracted salary increases, estimated expenses attributable to community facility use, capital outlay, and new equipment (other than computer hardware and technology equipment aid) not needed to maintain the educational program or school buildings are not included in the contingent budget.

** List Separate Propositions that are not included in the Total Budgeted Amount: (Tax Levy associated with educational or transportation services propositions are not eligible for exclusion and may affect voter approval requirements)

Description	Amount
Proposition #2 – Sale of the Former Clint Small Stadium Property at 313 Main Street	\$300,000

Under the Budget Proposed for the 2018-19 School Year

Estimated Basic STAR Exemption Savings ¹	\$542
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The annual budget vote for the fiscal year 2018-19 by the qualified voters of the Tonawanda City School District, Erie County, New York, will be held on Tuesday, May 15, 2018 between the hours of 11 a.m. and 8 p.m. prevailing time in the High School Wellness Gym, 600 Fletcher Street, at which time the polls will be opened to vote by voting ballot or machine.

¹ The basic school tax relief (STAR) exemption is authorized by section 425 of the Real Property Tax Law.

Tonawanda City School District
100 Hinds Street
Tonawanda, N.Y. 14150-1815
www.tonawandacsd.org

Timothy A. Oldenburg, Ed. D.,
Superintendent

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Mrs. Danielle Opalinski, Vice President
Mr. Daniel Calabrese
Mrs. Brooke Kasprzak
Mrs. Elizabeth Koch
Mrs. Diane Misner
Mrs. Kristin Schmutzler

RESIDENT

Frequently Asked Questions

Q: Is the 2018-19 proposed budget compliant with the New York State Tax Cap Law?

A: YES, the proposed budget comes with a 2.91% tax levy increase, which is an estimated increase of \$48.62 on a \$92,000 home. The District is proposing a budget that stays within the allowable tax cap, which allows eligible City of Tonawanda residents to receive a rebate check from New York State in the fall.

Q: What are the major budget areas that changed from the current year to the 2018-19 year?

A: The major areas that were increased focus on safety and security protocols, shifting of English as a Second Language staff from BOCES services to District employees, and contractual obligations.

Q: How much of an increase was received in State Aid for the 2018-19 school year?

A: Total State Aid, without building aid, increased \$566,871. This is an increase of approximately 3.3%. The District is anticipating a decrease of \$185,348 due to the decrease in debt service obligations. Total State Aid increase with the inclusion of anticipated building aid is \$381,523, or 1.9%.

Q: What items are removed under a contingency budget?

A: The District is required to remove any expenses attributed to public use of school buildings and grounds, student supplies, non-contracted salary, non-mandated instructional programs and staff, new equipment, nonessential maintenance, capital expenditures, and budget support of school cafeteria programs.

Q: What is Proposition 2: Sale of the Former Clint Small Stadium Property at 313 Main Street?

A: The District is proposing the sale of the former Clint Small Field on Main Street for \$300,000. The memories, traditions and victories there are cherished; however, the property is no longer viable for student use. The sale is an effort to be fiscally conservative and allocate as many resources to the success of our students.



Fletcher Elementary students showed off their work as part of an art show at the Tonawanda Public Library this school year.



The Tonawanda Middle/High School Theatre Department staged its production of the musical "Jekyll & Hyde" in March. Around 1,200 tickets were sold for the show. Tonawanda's production is one of 10 finalists for the 2018 Western New York Kenny Awards.