

# **2019-2020 Budget Hearing Presentation**

BOARD OF EDUCATION MEETING  
MAY 14, 2019

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The Tonawanda City School District believes that we exist to serve the needs of our community of learners. Each student is unique and comes to us a learner. The District's mission is to provide instruction, programs, strategies and challenges in a caring, positive learning environment.



# A Transparent Process

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The budget development process began in December, and the Board and Administrative Team facilitated complete transparency in critical decision making

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- Public budget presentations and updates at Board of Education meetings
- Information regarding budget available on district website
- A 10 year historical look back provided valuable insight





# Students are our FOCUS

- Each student will become a critical thinker, a lifelong learner, and a responsible, contributing citizen in a changing global society.
- The Board of Education, staff, parents, students and community share a commitment to this mission.





# 2019-20 Proposed Budget

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## Proposition #1

- Shall the Board of Education of the City of Tonawanda School District, County of Erie, State of New York, be authorized to appropriate and expend a sum not to exceed **\$36,181,330** for the Administration, Program and Capital budget requirements, and to levy and collect a tax as provided by law.
  - The overall budget increase of \$1,407,706 or 4.05% is due to a combination of increased state aid and a **DECREASE** in the local tax levy resulting in *less tax dollars being collected from our taxpayers.*
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# Increases for Proposed Budget

- Salaries (CBA) and Benefits
- Health Insurance
- Special Education Tuition
- Transportation cost – Regular/Special
- Charter School Tuition

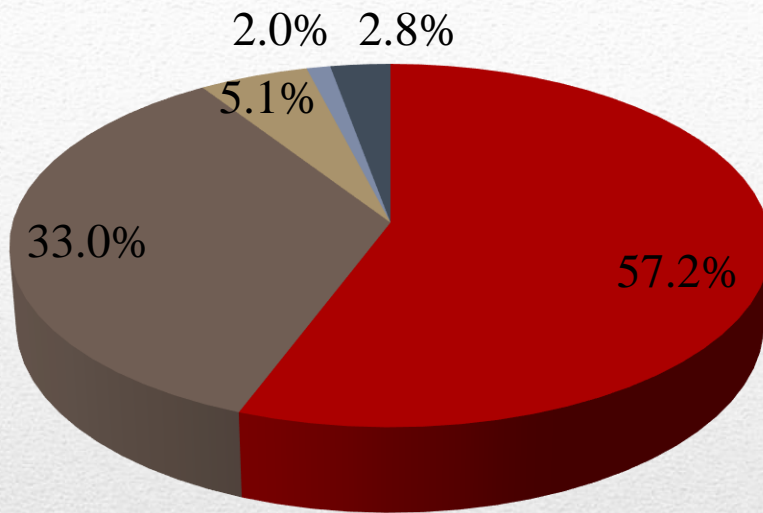




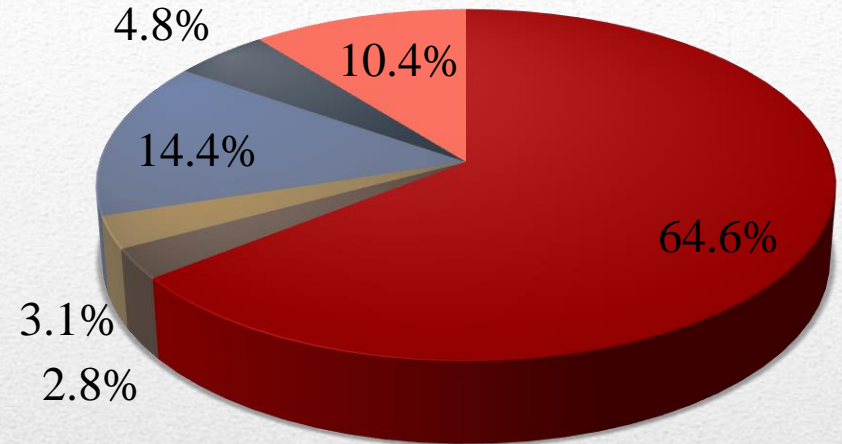
# 2019- 2020 Snapshot

Revenue \$36,181,330

Expenditures \$36,181,330



- State & Federal Aid
- Real Property Taxes
- Sales Tax
- Other
- Appropriated Fund Balance



- Salaries & Benefits
- Administation & Finance
- Facilities Maintenance and Operations
- Curriculum Development & Technology
- Transportation
- Debt Service

# School District Staffing History

| STAFFING AREA  | 2014  | 2015  | 2016 | 2017 | 2018 |
|--|-------|-------|------|------|------|
| ADMINISTRATIVE   | 11.5  | 11.5  | 12   | 13   | 13   |
| TEACHERS   | 149   | 150.5 | 155  | 160  | 163  |
| TEACHING ASSISTANTS  | 23    | 25.5  | 27   | 29   | 29   |
| OTHER PROFESSIONAL STAFF<br>(Social Workers, OT, PT, Counselors, Psychologist, Nurse & Teacher Aide) | 18    | 18    | 20   | 25   | 26   |
| CLERICAL   | 18.75 | 18.75 | 19   | 19   | 19   |
| CUSTODIAL AND CLEANERS   | 28.5  | 29    | 30   | 29   | 30.6 |

# Total Per Pupil Expenditure

|                        |                      |
|------------------------|----------------------|
| TONAWANDA CITY SCHOOLS | \$17,750 PER STUDENT |
| SIMILAR DISTRICT GROUP | \$22,738 PER STUDENT |
| NEW YORK STATE AVERAGE | \$24,712 PER STUDENT |

Our per pupil expenditure has decreased \$65, similar districts have increased \$948, and the State average increased \$1,351 from 2015-16 to 2016-17

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# 2019-20 Programing for Students

- The District continues to focus on student educational programs
- The District will preserve electives, exploratory subjects, and both arts and sports programs





# Capital Outlay Project

The District will annually participate in a capital outlay project. The project cannot exceed \$100,000, and the district may receive aid for a maximum of one such project each year. The appropriate building aid ratio will be applied to reported expenses to determine aid.

\*\*\*Proposals for 2019-2020 are currently being received and considered.





# 2019-20 Tax Levy Limit

## Tonawanda City School District Tax Cap Calculation for the Tax Levy Limit 2019 -2020

### Base Formula

$$\begin{aligned}
 & \left( \left[ \begin{array}{l} \text{Total taxes levied for prior fiscal year} \\ \$ 12,161,319 \end{array} + \begin{array}{l} \text{Prior year reserve offset} \\ \$ 0 \end{array} - \begin{array}{l} \text{Reserve amount (including interest earned)} \\ \$ 0 \end{array} \right] \times \begin{array}{l} \text{Tax base growth factor}^1 \\ 1.0012 \end{array} \right) + \begin{array}{l} \text{PILOTs receivable in the prior fiscal year} \\ \$ 41,104 \end{array} - \begin{array}{l} \text{Capital tax levy exclusion, prior fiscal year} \\ \$ 504,399 \end{array} - \begin{array}{l} \text{Tort exclusion, prior fiscal year} \\ \$ 0 \end{array} \\
 & \times \begin{array}{l} \text{Allowable levy growth factor (1.00 to 1.02)}^2 \\ 1.02 \end{array} - \begin{array}{l} \text{PILOTs receivable in coming fiscal year} \\ \$ 39,720 \end{array} + \begin{array}{l} \text{Available carryover, if any} \\ \$ 0 \end{array} = \text{Tax Levy Limit} \\
 & \qquad \qquad \qquad \$ 11,907,150
 \end{aligned}$$

### + Exclusions

$$\begin{aligned}
 & \text{Tax Levy Limit} + \begin{array}{l} \text{Tax levy necessary for expenditures resulting from court orders/judgments arising out of tort actions for any amount in excess of 5% of the total taxes levied in} \\ \$ 0 \end{array} + \begin{array}{l} \text{Capital tax levy} \\ \$ 14,946 \end{array} + \begin{array}{l} \text{Tax levy necessary to pay for increases to the system average actuarial contribution rate (ERS) or normal contribution rate (TRS) of pension funds over 2 percentage points} \\ \$ 0 \end{array} = \text{Tax Levy Limit, with Exclusions (if applicable)}^3 \\
 & \$ 11,907,150 \qquad \qquad \qquad \$ 0 \qquad \qquad \qquad \$ 14,946 \qquad \qquad \qquad \$ 0 \qquad \qquad \qquad \$ 11,922,096
 \end{aligned}$$

# Estimated Tax Levy: 2019-20 School Year

➤ Tax Levy Revised: \$11,922,096

➤ Decrease: **\$-239,223**

➤ % Change: **-1.977 %**

➤ Reason: Lower Capital Exclusions

➤ Estimated effect on a \$108,000 average home: **-\$34.00** (based on 2018-19 property tax info)

➤ Assessed Value Rate Change: \$0.32 per \$1,000

➤ Does NOT exceed the allowable tax levy cap

➤ Does NOT require a super majority vote

➤ Eligible residents WILL receive a rebate check

➤ STAR qualified residential property

➤ Homeowner's income up to \$275,000



## \$ Estimated Refund \$

Basic Star : \$474

Enhanced Star: \$1020



# Should the budget not pass.....

## ➤ Budget Vote Not Approved

- Resubmit the original budget or a revised budget to the voters.

OR

- Adopt a contingency budget that levies a tax no greater than that of the current year

## ➤ Items Removed with a Contingency Budget

- Expenses attributed to public use of school buildings and grounds
- Student Supplies
- Non-contracted Salary Increases
- Non-mandated Instructional Programs & Staff
- New Equipment
- Nonessential Maintenance
- Capital Expenditures



# Budget Notice

| Overall Budget Proposal  | Budget Adopted for the 2018-19 School Year | Budget Proposed for the 2019-20 School Year | Contingency Budget for the 2019-2020 School Year * |
|--|--|---|--|
| Total Budgeted Amount, Not Including Separate Propositions   | \$ 34,773,624                              | \$ 36,181,330                               | \$ 35,965,330                                      |
| Increase/Decrease for the 2018-19 School Year  |  | \$ 1,407,706                                | \$ 1,191,706                                       |
| Percentage Increase/Decrease in Proposed Budget  |  | 4.05 %                                      | 3.43 %   |
| Change in the Consumer Price Index   |  | 2.13%                                       |  |
|  |  |   |  |
| A. Proposed Levy to Support the Total Budgeted Amount  | \$12,161,319                               | \$11,922,096                                |  |
| 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)   | \$12,161,319                               | \$11,922,096                                | \$11,922,096                                       |
| F. Total Permissible Exclusions  | \$504,399                                  | \$14,946                                    |  |
| G. School Tax Levy Limit, Excluding Levy for Permissible Exclusions  | \$11,656,920                               | \$11,907,150                                |  |
| H. Total Proposed School Year Tax Levy, Excluding Levy to Support Library Debt and/or Permissible Exclusions (E – B – F + D) | \$11,656,920                               | \$11,907,150                                |  |
| I. Difference: G – H (Negative Value Requires 60.0% Voter Approval – See Note Below Regarding Separate Propositions)         | \$0  | \$0   |  |
|  |  |   |  |
| Administrative Component   | \$ 3,768,437                               | \$ 3,792,203                                | \$ 3,647,203                                       |
| Program Component  | \$ 24,634,774                              | \$ 25,781,400                               | \$ 25,756,400                                      |
| Capital Component  | \$ 6,370,413                               | \$ 6,607,727                                | \$ 6,561,727                                       |

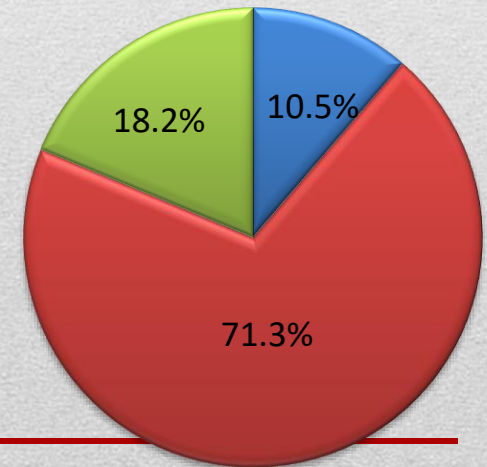


# Three Part Budget

**Program:** includes expense for curriculum development, instructional programs, supplies, district transportation, athletics, and most benefits

**Capital:** includes most expenses for plant operations, all maintenance, debt service principal and interest on all building projects

**Administrative:** includes expenses for Board of Education, Central Administration, finance, legal services, personnel, public information, special items, and some employee benefits





# Additional Information

- Budget and election information is available on the District website: [www.tonawandacsd.org](http://www.tonawandacsd.org)
- Select Budget 2019-20 and the following items are available:
  - The 2019-20 Proposed Budget
  - The Budget Calendar
  - Meeting Presentations & Resources
  - The Budget Book
  - Tonawanda NYS Accountability Report & Report Card
  - The Three-Part Budget



WHERE?

WHEN?  
HOW?

WHAT?

WHO?  
WHY?



# Vote Day

- Date: May 21, 2019
- Time: 11:00am – 8:00pm
- Location: Wellness Center at Tonawanda Middle/High School - Entrance at Door #1





Thank you to the community for  
your continuous support of our  
budget and student program.

