



# Tonawanda

## City School District

## District Remains Fiscally Responsible During Pandemic

Dear City of Tonawanda Community Members:

I hope this budget newsletter finds you and your family safe, healthy, and well. What we are facing in our nation, state, and Tonawanda community is unprecedented pandemic and change. What has never changed is the continued support and value our community places on our school district.

When schools in Erie County initially closed for student attendance on March 16, 2020, there were significant challenges and concern for our ability to provide instruction and other supports to our students and families. Within 48 hours, our instructional and support staff implemented plans to continue education and academic gains for students in a new remote learning model, provide breakfast and lunch for students every school day, and provide opportunities for child care for first responders.

Our engineers, custodial staff, and cleaners have been working to maintain, repair, deep clean, and secure our facilities and areas of continued use for services. Our instructional and administrative staff have been working countless hours to deliver remote learning, needed services, and other supports to students and families at times that are convenient to all involved. Although there are not students in our buildings or traffic around each school, it is clear that we have been working extremely hard to deliver the high standards for student learning, growth, and advancement that our community expects.

The aftermath of the Coronavirus pandemic will have consequences in many ways for years to come. We will all face challenges and significant changes to the way we live our lives. Funding education will be one of those areas that will see a fiscal impact beginning next year. Prior to this pandemic, our school district faced a significant budget gap in creating a balanced budget for the 2020-2021 fiscal year. We reduced our staffing levels in areas of the organization, made changes to our services provided by vendors and contractors, lessened our spending on technology and other related equipment, and delayed the implementation of planned initiatives.

Despite the concerning financial projections in NYS resulting from this pandemic, our district is again proposing a school budget that carefully balances the needs of our students and fiscal responsibility to our community. Each of our programs and services are designed and implemented to ensure that all students have the resources and supports to reach their potential. **This budget considers the elevated concerns and needs our district will be required to provide when school reopens for student attendance during and following a global pandemic situation.**

**Our 2020-2021 budget, again, adheres to the New York State requirements aligning to the property tax cap. Taxpayers will continue to be eligible for the NYS STAR property tax exemption and they will receive either a check or a reduction on their school tax bill.**

The proposed district budget for 2020-2021 is \$36,667,446. This is an increase of \$434,020 in the local tax levy. We continue to make significant strides in effectively managing health insurance costs, shared services, and operations, however it is becoming more difficult each year within the constraints of the NYS tax cap.

We are striving to continue our conservative and responsible vision for future tax implications on our taxpayers. **We value our ability to remain within the permanent NYS tax cap while continuing to offer high-quality programs for all students.**



*Dr. Timothy Oldenburg*



## On the Ballot

### Proposition 1:

**Proposed budget: \$36,667,466**

Percent change from 2019-20: 1.34%

Tax levy increase: 3.64%

**COMPLIANT with NYS Tax Cap**

## Board of Education Election

**Two Board of Education Seats**  
(three-year term)

### When and how do I vote?

- Vote by absentee ballot (mailed to voters in late May)
- Due date to receive ballot: Tuesday, June 9, 2020

### Voter qualifications

- Citizen of the United States
- 18 years of age or older
- Resident of the school district for a period of 30 days prior to the vote



# TONAWANDA CSD BUDGET NOTICE



## Superintendent's Message *continued from page 1*

We are fortunate to be part of a community that places such a high value on investing in our schools that directly leads to student achievement culminating in students being successful in college, careers, and in our community. I encourage you to learn about our budget at [www.tonawandacsd.org](http://www.tonawandacsd.org) and participate in the Annual School Budget Vote via absentee ballot. Absentee ballots will be mailed to eligible voters in late May. All absentee ballots must be received by the district by 5 p.m. on Tuesday, June 9, 2020.

**Together** we are committing to the educational, social-emotional, and development of our youth to best prepare them for success in

our ever-changing global economy and marketplace. Our Warrior graduates will continue to be positioned to be a valued commodity in our community, region, nation, and world.

Kind regards,

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

## Tonawanda City School District 2020 Budget Notice

	Budget Adopted for the 2019-20 School Year	Budget Proposed for the 2020-21 School Year	Contingency Budget for the 2020-21 School Year*
Total Budgeted Amount, Not Including Separate Propositions	\$36,181,330	\$36,667,466	\$36,592,466
Increase/Decrease for the 2020-21 School Year		\$486,136	\$411,136
Percentage Increase/Decrease in Proposed Budget		1.34%	1.14%
Change in the Consumer Price Index		1.81%	
A. Proposed Levy to Support the Total Budgeted Amount	\$11,922,096	\$12,356,116	
B. Levy to Support Library Debt, if Applicable	-	-	
C. Levy for Non-Excludable Propositions, if Applicable **	-	-	
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy	-	-	
E. Total Proposed School Year Tax Levy (A + B + C - D)	\$11,922,096	\$12,356,116	\$11,922,096
F. Total Permissible Exclusions	\$14,946	\$425,754	
G. School Tax Levy Limit, Excluding Levy for Permissible Exclusions	\$11,922,096	\$12,572,637	
H. Total Proposed School Year Tax Levy, Excluding Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	\$11,907,150	\$11,930,362	
I. Difference: G - H (Negative Value Requires 60.0% Voter Approval - See Note Below Regarding Separate Propositions) **	\$14,946	\$642,275	
Administrative Component	\$3,792,203	\$3,891,751	\$3,816,751
Program Component	\$25,781,400	\$25,970,997	\$25,970,997
Capital Component	\$6,607,727	\$6,804,718	\$6,804,718

\* Provide a statement of assumptions made in projecting a contingency budget for the 2020-21 school year, should the proposed budget be defeated pursuant to Section 2023 of the Education Law.

These assumptions may change should the 2020-2021 budget be a contingent budget.

Funds intended for equipment in the proposed budget, may instead be used in other areas of the 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
None	None
<b>Under the Budget Proposed for the 2020-21 School Year</b>	
Estimated Basic STAR Exemption Savings <sup>1</sup>	<b>\$ 473</b>

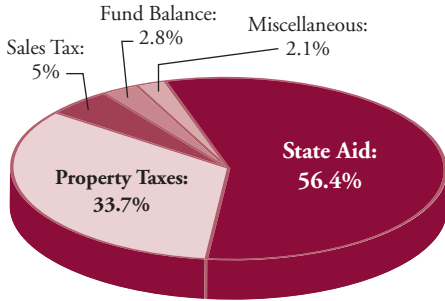
The annual budget vote for the fiscal year 2020-21 by the qualified voters of the Tonawanda City Schools, Erie County, New York, will be held by mail-in ballot. Ballots must be received in the office of the District Clerk by 5:00pm on Tuesday, June 9, 2020.

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

# BALANCING THE BUDGET



## Projected Revenues



## Revenues at a Glance

REVENUES	BUDGETED 2019-20	PROPOSED 2020-21	YEAR-TO-YEAR CHANGE	PERCENT OF REVENUE
State Aid <sup>1</sup>	\$20,698,559	\$20,677,583	(\$20,976)	56.4%
Property Taxes <sup>2</sup>	\$11,922,096	\$12,356,116	\$434,020	33.7%
Sales Tax Revenue	\$1,835,000	\$1,850,000	\$15,000	5.0%
Miscellaneous <sup>3</sup>	\$725,675	\$783,767	\$58,092	2.1%
Fund Balance <sup>4</sup>	\$1,000,000	\$1,000,000	\$0	2.8%
<b>Total Revenue</b>	<b>\$36,181,330</b>	<b>\$36,667,466</b>	<b>\$486,136</b>	<b>100%</b>

### Revenues Explained

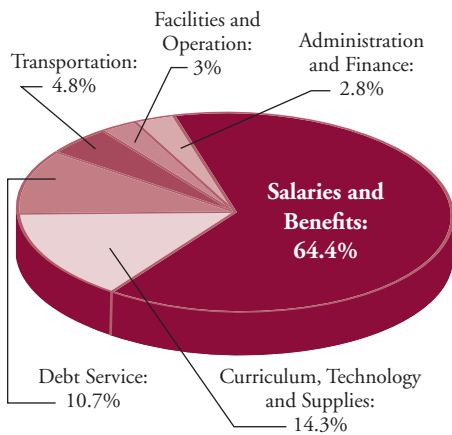
<sup>1</sup> **State Aid:** Much of our funding comes from New York State in the form of aid. This aid supports our general operations and expenses.

<sup>2</sup> **Property Taxes:** If estimated total expenses are more than a district's State Aid amount, much of the gap is filled with local property taxes. This budget proposal aligns with and is within the permanent NYS tax cap formula.

<sup>3</sup> **Miscellaneous:** Other forms of revenue include Medicaid reimbursements, bond premiums, property rental, tuition and BOCES refunds.

<sup>4</sup> **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 2019-20	PROPOSED 2020-21	YEAR-TO-YEAR CHANGE	PERCENT OF BUDGET
Salaries and Benefits <sup>1</sup>	\$23,366,279	\$23,614,104	\$247,825	64.4%
Administration and Finance <sup>2</sup>	\$997,427	\$1,015,207	\$17,780	2.8%
Facilities Maintenance and Operation <sup>3</sup>	\$1,130,000	\$1,110,000	(\$20,000)	3.0%
Curriculum Development, Technology and Supplies <sup>4</sup>	\$5,196,069	\$5,231,741	\$35,672	14.3%
Transportation <sup>5</sup>	\$1,743,943	\$1,770,302	\$26,359	4.8%
Debt Service <sup>6</sup>	\$3,747,612	\$3,926,112	\$178,500	10.7%
<b>Total Expenditures</b>	<b>\$36,181,330</b>	<b>\$36,667,466</b>	<b>\$486,136</b>	<b>100%</b>

### Expenses Explained

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

<sup>2</sup> **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.

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

<sup>4</sup> **Curriculum Development, Technology and Supplies:** To ensure a high-quality education, curriculum is always being developed, and teachers and support staff are constantly engaged in learning and professional development. Relevant instructional technology and materials ensure our students are prepared for a 21st-century world.

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

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

## Total Expenditures Per Pupil\*

**Tonawanda: \$18,749**

**Similar District Group: \$23,507**

**New York State: \$25,845**

Our school district continues to outperform the NYS average and similar public school districts in our expenditures on a per-pupil basis.

\*Data taken from the most recent Fiscal Accountability Summary school year, as determined by the New York State Education Department (<https://data.nysed.gov>).

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[www.tonawandacsd.org](http://www.tonawandacsd.org)

Timothy A. Oldenburg, Ed. D.  
*Superintendent*

**Board of Education:**

Ms. Heather Sternin, *President*  
Mrs. Danielle Opalinski, *Vice President*  
Mr. Daniel Calabrese  
Mrs. Renee Gilbert  
Mrs. Elizabeth Koch  
Mrs. Diane Misner  
Mrs. Kristin Schmutzler

RESIDENT

## Frequently Asked Questions

**Q: Is the 2020-21 proposed budget compliant with the New York State Tax Cap Law?**

A: YES. The District is proposing a budget that stays within the allowable tax cap, including STAR rebates for eligible taxpayers. Our proposed budget includes a 3.64% increase in the tax levy, which is an estimated increase of \$61.95 on a \$108,000 home.

**Q: What are the major budget increases from the current year to the 2020-21 year?**

A: The major areas that are increasing are health insurance, debt service, and other contractual obligations and benefits.

**Q: What are the major budget decreases from the current year to the 2020-21 year?**

A: The major areas that were decreased include utilities based on three year trends in cost, BOCES instructional services, and cost reductions and attrition due to retirements within the district.

**Q: Why has our property tax levy increased?**

A: The NYS tax cap calculation is a complex formula which includes many variables. Each district has its own tax-cap limit, but it is adjusted for exemptions allowed under the law. For 2020-2021, the tax cap levy results in an increase in the proposed property taxes to be collected. For the last three years, the average increase in tax levy has been 1.67%.

**Q: Should the budget vote fail, what items are removed under the contingency budget?**

A: This will require the district to remove any expenses attributed to the public use of school buildings and grounds, student supplies and materials, non-mandated instructional programs and staff positions, equipment purchases, and needed maintenance and repair of buildings and facilities.

### Real Property Tax

+1.67% Average Over the Last Three Years

