



BOARD OF EDUCATION CANDIDATES

The three candidates with the highest number of votes will each serve a 3-year term, expiring June 30, 2019.

- Patrick Law
- Todd Bush
- Jill Jolley
- John Spencer

Board candidate biographies are available at the district website, under Budget & Election 2016-17

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PROPOSITION NO. 1 2016-2017 Budget

Voters will vote on the proposed 2016-17 general fund expenditure budget of \$42,486,829.

...

PROPOSITION NO. 2

Voters will authorize the expenditure of \$266,554 from the District's Vehicle Purchase Reserve Fund to purchase one 29-passenger school bus with three wheelchair stations and four 29-passenger school buses. This will have a Zero Dollar impact on the tax levy.

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Candidate Night and Budget Hearing May 10

A Board of Education Candidates Night will be held on May 10, 2016 at 6 p.m. in the high school cafeteria. The budget public hearing will follow at 6:30 p.m. The regular board meeting will follow the hearing.

Budget Vote & Election

Tuesday, May 17, 2016
Noon - 9 p.m.

Cayuga Heights
Elementary School

1780 Como Park Blvd.
Depew, NY 14043

Message from the Superintendent

The Depew Union Free School District is committed to providing the School-Community with the necessary information to make an informed decision on Tuesday, May 17, 2016. The proposed budget balances the needs of both the taxpayers of the Depew School-Community and our children through the maintenance of a quality educational program and, at the same time, demonstrates current and future fiscal responsibility.

Several critical factors influenced the creation of this year's plan, most importantly are the facts that reserves continue to be strained; pension and health insurance costs continue to be unpredictable, but were more favorable for the District this year; mandate relief has been limited with new mandates being imposed; and inequitable school aid and local tax levies are now subject to state imposed caps, which are not matching costs.

The best news within this budget plan is the fact that the GEA has been eliminated and as a result, the District received a net increase of state aid of \$730,748. Therefore, minimal adjustments needed to be made to the budget plan, which included \$114,758 in reductions from the original budget plan including an additional part-time cleaning position, equipment, technology and reductions in legal and fuel costs. In addition, the District will be responsibly utilizing its additional state aid and allocations from the fund balance and reserves, which is an increase of \$438,790 from the previous year.

The proposed 2016-2017 school budget includes an increase in spending of 3.06% from last year's school budget, for a total budget of \$42,486,829, resulting in a 0.74% tax levy increase, which is within the mandated tax levy cap.

This fiscal plan upholds the goals of the Board of Education and maintains the current elementary class sizes on the average of 20 to 24; continues to support the 2011 redeployment plan, which directly addresses our achievement and graduation rate goals; continues the implementation of the regular instructional program; maintains current transportation services; maintains current student support programs, specifically providing literacy support, mandated Academic Intervention Services and counseling services. Furthermore, it maintains the current interscholastic athletic and current co-curricular programs; the availability of the facilities for community use and appropriates well-planned reserves to address potential future reductions in Federal and State Aid, while still considering the District's fiscal future. Finally, our plan adds a special education teacher, a part-time math teacher and additional TOSAs (teachers on special assignments) that will ultimately support and enhance the educational experience for our students.

If the budget vote is unsuccessful on May 17, the Board of Education may choose to adopt a revised budget, which would then go to the voters for a second vote. If, however, the budget is defeated a second time, the District would be forced to implement a contingency budget which would force a further reduction of \$126,778 and thus require an additional decrease in staffing. It would also require the elimination of some classroom equipment and facility use by the public without full reimbursement of expenses.

From the information provided to you throughout our budget process, which can be accessed on our website at www.depewschools.org, we hope you can make an informed decision on May 17.

Sincerely,

Jeffrey R. Rabey, Ph.D.
Superintendent



Expenditure Highlights

Programs preserved: The presented budget continues the implementation of the regular instructional program and current elementary class sizes. We were also able to preserve the District's 2011 redeployment plan which maintains current student support programs, specifically providing literacy support, mandated Academic Intervention Services and counseling services. Furthermore, it maintains the current interscholastic athletic and current co-curricular programs; maintains current transportation services, the availability of the facilities for community use and appropriates well-planned reserves to address potential future reductions in Federal and State Aid, while still considering the District's fiscal future. The plan adds a special education teacher, a part-time math teacher and additional TOSAs (teachers on special assignments) that will ultimately support and enhance the educational experience for our students.

Budget Reductions: All budget reductions and adjustments had no impact on our current staffing. We were able to reduce the initial budget in areas of building and grounds equipment and supplies, technology equipment, legal costs and fuel/gasoline costs.

Veterans' Tax Exemption Information

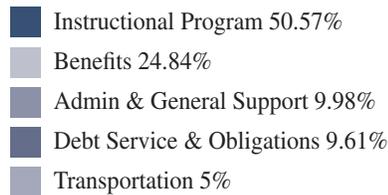
The Board of Education approved the Veterans' Tax Exemption on Sept. 15, 2015. The Veterans' Tax Exemption is a reduction in taxes for veterans who served in a time of war. The amount of the exemption can vary based on whether the veteran served in a combat or non-combat zone and whether or not they have a service disability. There are no income requirements for the exemption.

The exemption lowers the tax bill for qualifying veterans and increases the taxes collected from all other property owners. This shift in assessed value to non-veteran taxpayers would increase tax rates by approximately \$0.51 per \$1,000 or \$51 for a home assessed at \$100,000.

Budget Revenues and Expenditures

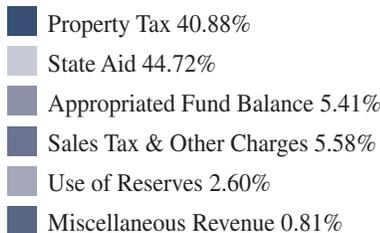
Budgeted Expenditures

Category	Current 2015-16	Proposed 2016-17	Dollar Change
Administration & General Support	\$4,105,272	\$4,238,884	\$133,612
Instructional	\$20,592,022	\$21,488,230	\$896,208
Transportation	\$2,110,172	\$2,124,422	\$14,250
Benefits	\$10,380,052	\$10,552,689	\$172,637
Debt Service	\$4,037,604	\$4,082,604	\$45,000
Total General Fund Budget	\$41,225,122	\$42,486,829	\$1,261,707
Vehicle Reserve Purchases	\$269,004	\$266,554	-\$2,450
Total General Fund Budget with Vehicles	\$41,494,126	\$42,753,383	\$1,259,257



Budgeted Revenues

Category	Current 2015-16	Proposed 2016-17	Dollar Change
State Aid	\$18,264,589	\$18,995,337	\$730,748
Sales Tax & Other Charges	\$2,406,139	\$2,372,541	-\$33,598
Appropriated Fund Balance	\$2,300,000	\$2,300,000	\$0
Use of Reserves	\$665,889	\$1,104,679	\$438,790
Miscellaneous Revenue	\$344,923	\$343,912	-\$1,011
Tax Levy	\$17,243,582	\$17,370,360	\$126,778
Total General Fund Budget	\$41,225,122	\$42,486,829	\$1,261,707



Revenue Highlights

- Overall, our budget-to-budget net increase in state aid, including building aid, is \$730,748. Most of the additional funding in state aid came from the full restoration of the Gap Elimination Adjustment.
- 2016-17 will be the fifth year of the state imposed tax cap. The district has maintained its budget at or below the tax cap limit for all five years.
- The use of reserves has increased \$438,790. The district plans on using the Employee Benefit Accrued Liability Reserve, ERS Reserve, Tax Certiorari Reserve, Capital Reserve for Vehicles and the Repair Reserve. The use of these reserves are for specific expenses directly related to the individual purpose of the reserve.

DEPEW UNION FREE SCHOOL DISTRICT

History of Tax Levy & Budget

TAX LEVY

School Year	2012-13	2013-14	2014-15	2015-16	2016-17 Est.
Tax Levy	\$16,110,437	\$16,588,816	\$16,754,674	\$17,243,582	\$17,370,360
Dollar Change	\$274,333	\$478,379	\$165,858	\$488,908	\$126,778
Percent Change	1.73%	2.97%	1.00%	2.92%	0.74%

BUDGET

School Year	2012-13*	2013-14	2014-15*	2015-16*	2016-17 Est.*
Budget	\$37,812,913	\$38,961,249	\$41,090,512	\$41,494,126	\$42,753,383
Dollar Change	-\$59,234	\$1,148,336	\$2,129,263	\$403,614	\$1,259,257
Percent Change	-0.16%	3.04%	5.47%	0.98%	3.03%

* Includes Vehicle Purchases

TAX RATE (per thousand of assessed valuation)

School Year	2012-13	2013-14	2014-15	2015-16	2016-17 Est.*
Cheektowaga	\$33.32 0.79%	\$34.36 3.12%	\$21.47 -\$37.51	\$21.57 0.45%	\$21.53 -0.20%
Lancaster	\$20.66 0.78%	\$21.30 3.12%	\$21.47 0.79%	\$22.01 2.50%	\$22.66 2.95%

*These figures do not factor in the decrease in assessment value due to the Veterans' Tax Exemption

Factors that Alter Tax Rates & Why

There are several factors that dictate how an individual's school tax bill is calculated after a school district sets the final tax levy - none of which are within the district's control. (This calculation process did not change under New York's property tax cap law.)

Assessment Totals:

Tax bills continue to be calculated by using a property's assessed value (as determined by the local town assessor) and the tax rate - or the amount paid in taxes per \$1,000 of assessed value.

Equalization Rates:

Tax rates are not solely determined by the tax levy approved by voters; they are often adjusted by the state using equalization rates, designed to equally distribute the tax burden across municipalities within a district. Tax bills can also be affected by STAR or other exemptions, such as the Veterans' Tax Exemption, for which individual taxpayers may qualify. The equalization rate for Lancaster is 95% and for Cheektowaga, 100%.

The actual tax rate will not be finalized until August 2016.

Estimated Dollar Change In Homeowner's Tax Bill

The tax rate is estimated at \$21.53 per \$1,000 of assess valuation, representing an estimated decrease of approximately .04 cents in Cheektowaga and an increase of 65 cents for Lancaster residents.



*These figures do not factor in the decrease in assessment value due to the Veterans' Tax Exemption

Candidates Forum, Budget Public Hearing

May 10, 2016

Depew High School Cafeteria

6:00 p.m. - Candidates Forum

6:30 p.m. - Budget Hearing

Regular Board of Education meeting to follow

Voter Qualifications:

- 18 years old
- U.S. resident
- Resident of the school district for a period of 30 days immediately prior to the vote date



Proposed Budget is Available

Copies of the District's proposed budget are available in each of our schools main offices. For further information or questions, we encourage residents to call Business Administrator Susan Arena at 686-5110 or Superintendent Jeffrey Rabey, Ph.D. at 686-5104.

Budget Vote & Election

Tuesday, May 17, 2016

Noon - 9 p.m.

Cayuga Heights Elementary School

1780 Como Park Blvd., Depew, NY 14043



Absentee Ballot applications are available in the District Office from 9 a.m. through 4 p.m.



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DEPEW PUBLIC SCHOOLS

5201 S. Transit Road
Depew, New York 14043

Board of Education

Barbara Staebell, President
David Sheff, Vice President
Nancy Fumerelle, Trustee
Donna Kapinos, Trustee
Patrick Law, Trustee
John Spencer, Trustee
Justin P. Young, Trustee
Jeffrey R. Rabey, Ph.D.
Superintendent of Schools
www.depewschools.org

DEPEW SCHOOL RESIDENT

Depew Union Free School District Budget Notice Overall Budget Proposal

	Budget Adopted for the 2015-16 School Year	Budget Proposed for the 2016-17 School Year	Contingency Budget for the 2016-17 School Year
Total Budgeted Amount, not including Separate Propositions	\$41,225,122	\$42,486,829	\$42,360,051
Increase/Decrease for the 2016-17 School Year		\$1,261,707	\$1,134,929
Percentage Increase/Decrease in Proposed Budget		3.06 %	2.75%
Change in the Consumer Price Index		0.12 %	
A. Proposed Tax Levy to Support the Total Budgeted Amount, Net of Reserve	\$17,243,582	\$17,370,360	
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)	\$17,243,582	\$17,370,360	\$17,243,582
F. Total Permissible Exclusions	\$215,686	\$342,012	
G. School Tax Levy Limit, Excluding Levy for Permissible Exclusions	\$17,027,896	\$17,028,348	
H. Total Proposed School Year Tax Levy, Excluding Levy to Support Library Debt and/or Permissible Exclusions (E-B-F+D)	\$17,027,896	\$17,028,348	
I. Difference: (G - H); (Negative Value Requires 60.0% Voter Approval - See Note Below Regarding Separate Propositions) **	\$0	\$0	
Administrative Component	\$4,060,343	\$3,925,428	\$3,906,532
Program Component	\$30,289,756	\$31,467,779	\$31,361,297
Capital Component	\$6,875,023	\$7,093,622	\$7,092,222

The proposed 2016-17 budget is at or below the Tax Cap Limit, thereby needing approval of a simple majority of voters (50% plus 1). If the Depew Union Free School District had to enact a Contingency Budget, an additional \$126,778 of budget cuts would be needed. The above figures are exclusive of a separate resolution for vehicle purchases.

** Separate propositions that are not listed in the Total Budgeted Amount.

Description	Amount
Vehicle Purchases	\$266,554

	Under the Budget Proposed for the 2016-17 School Year
Estimated Basic STAR Exemption Savings¹ Cheektowaga / Lancaster	\$660 / \$670

The annual budget vote for the fiscal year 2016-2017 by the qualified voters of the Depew Union Free School District, Erie County, New York, will be held at Cayuga Heights Elementary School located at 1780 Como Park Boulevard in said district on Tuesday, May 17, 2016 between the hours of 12:00 pm and 9:00 pm, prevailing time in the Cayuga Heights Elementary School, 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.