



Tonawanda

City School District

District Must Remain Fiscally Responsible

Dear City of Tonawanda Community Members:

Thank you for your continued support and advocacy for our students and schools. There is no question that you value and view our school district as a centerpiece of the City of Tonawanda. Warrior Pride is evident and strong at every turn.

Our school district faced a significant budget gap in creating a balanced budget for the 2019-2020 fiscal year. We had to make significant changes to our traditional budget items. Our programs and services will look different in many areas. 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.

The presented 2019-2020 budget carefully balances the needs of our students and fiscal responsibility to our community. Our budget strives to maintain the instructional programs and services that our community expects for every student, even when some changes have been necessitated. Each of these programs and services are designed and implemented to ensure that all students have the resources and supports to reach their potential.

Our budget, again, adheres to the New York State requirements aligning to the property tax cap. All taxpayers that are eligible for a NYS 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.

The proposed district budget for 2019-2020 is \$36,181,330. **This includes a 1.98% DECREASE in the local tax levy.** This decrease in the tax levy is due to the reduction of exclusions allowed for in the NYS tax cap formula. 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, however it is becoming more difficult each year within the constraints of the NYS tax cap.

To that end, we are continuing to plan and prepare for the final phase of the TONA2020 project. In past years, we have addressed areas of our organization that included athletic fields, physical education spaces, science labs, art and music classrooms, and a fitness center and track with community access. The final stage of this project, based on numerous studies and recommendations from focus groups and community participants, is the consolidation and streamlining of our school system.

Our focus for this project centers on student achievement and support, school safety, and aging facilities. The infrastructure in our three elementary buildings needs significant maintenance, repair, and replacement. We continue to spend a significant amount of financial resources on inefficient and archaic equipment and machinery.

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, providing eligible taxpayers with an annual rebate from the State.

We recognize that for our district to continue to meet all of these local mandates of our community members and taxpayers, we need to adapt to what is the new normal of operations. A successful school consolidation project will allow our district to realize these efficiencies and remain sustainable in the future.



Dr. Timothy Oldenburg

On the Ballot

Prop. 1: Proposed budget: \$36,181,330

Percent change: 4.05%

Tax levy **DECREASE:** (-1.977%)

COMPLIANT with NYS Tax Cap

Three Board of Education Seats (three-year term)

Where and when do I vote?

- Date: Tuesday, May 21, 2019
- Time: 11 a.m. to 8 p.m.
- Location: High School Wellness Gym, 600 Fletcher St.

Student Artwork Earns High Praises

The Art Department had a triumphant night April 11! Morgan Weber, Charlotte Doane and Lucy Dietrich all had work at the Buffalo State College High School Art Invitational. Charlotte and Lucy won Best of Show in both categories - Charlotte for the 2D category and Lucy for the 3D category.

Additionally, Lucy's block print, entitled "Womens March," has been put on exhibit at the Albright-Knox. There were over 500 applicants for the exhibit, from students as far away as Toronto, and only 49 were accepted. Of the 49, half had their work displayed at the art gallery.

Congratulations to Morgan, Charlotte and Lucy!



Lucy with her artwork at the Albright-Knox Art Gallery.

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2019-20 BUDGET NOTICE



Superintendent 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. Additionally, we continue to meet the needs of our students in the academic, athletic, performing arts, and other extra-curricular areas as well as the social-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 21, from 11 a.m. to 8 p.m. in the High School gym. Additional information can be found in

this newsletter and on our website, www.tonawandacsd.org.

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

Tonawanda City School District Budget Notice

	Budget Adopted for the 2018-19 School Year	Budget Proposed for the 2019-20 School Year	Contingency Budget for the 2019-20 School Year*
Total budgeted amount, not including separate propositions	\$34,773,624	\$36,181,330	\$35,965,330
Increase/decrease for the 2019-20 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 tax 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. Permissible exclusions to the school tax levy limit	\$504,399	\$14,946	
G. School Tax Levy Limit, Excluding Levy for Permissible Exclusions	\$11,656,920	\$11,907,150	
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)	\$11,656,920	\$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

* Provide a statement of assumptions made in projecting a contingency budget for the 2019-20 school year, should the proposed budget be defeated pursuant to Section 2023 of the Education Law.

Contingent Budget Projection: 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
None	None

Under the Budget Proposed for the 2019-20 School Year	
Estimated Basic STAR Exemption Savings ¹	\$474

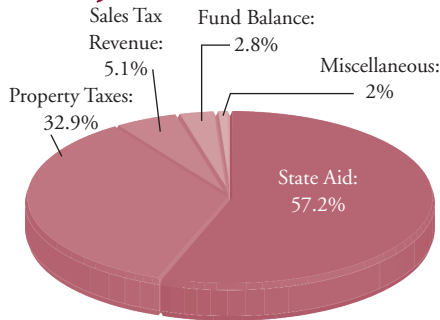
The annual budget vote for the fiscal year 2019-20 by the qualified voters of the Tonawanda City School District, Erie County, New York, will be held on Tuesday, May 21, 2019 between the hours of 11 a.m. and 8 p.m. prevailing time in the High School Wellness Gym, 600 Fletcher Street, at which time the 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.

BALANCING THE BUDGET



Projected Revenues



Revenues at a Glance

REVENUES	BUDGETED 2018-19	PROPOSED 2019-20	YEAR-TO-YEAR CHANGE	PERCENT OF REVENUE
State Aid ¹	\$19,385,555	\$20,698,559	\$1,313,004	57.2%
Property Taxes ²	\$12,161,319	\$11,922,096	(-\$239,223)	32.9%
Sales Tax Revenue	\$1,830,000	\$1,835,000	\$5,000	5.1%
Miscellaneous ³	\$396,750	\$725,675	\$328,925	2.0%
Fund Balance ⁴	\$1,000,000	\$1,000,000	\$0	2.8%
Total Revenue	\$34,773,624	\$36,181,330	\$1,407,706	100.0%

Revenues Explained

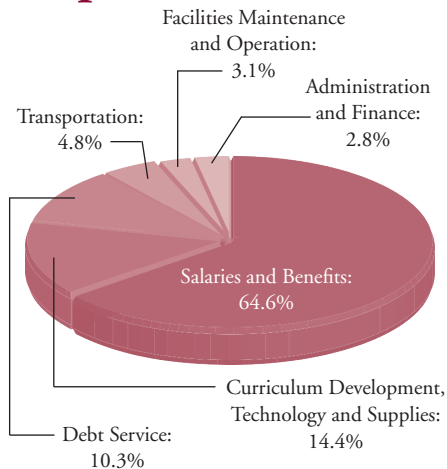
¹ **State Aid:** Much of a public school's funding comes from New York State. This aid helps with general operations and specific expenses.

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). For the 2019-20 budget, there is a tax levy decrease.

³ **Miscellaneous:** Other forms of revenue include Medicaid reimbursements, bond premiums, 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 2018-19	PROPOSED 2019-20	YEAR-TO-YEAR CHANGE	PERCENT OF BUDGET
Salaries and Benefits ¹	\$22,383,461	\$23,366,279	\$982,818	64.6%
Administration and Finance ²	\$975,390	\$997,427	\$22,037	2.8%
Facilities Maintenance and Operation ³	\$1,031,400	\$1,130,000	\$98,600	3.1%
Curriculum Development, Technology and Supplies ⁴	\$5,020,937	\$5,196,069	\$175,132	14.4%
Transportation ⁵	\$1,634,900	\$1,743,943	\$109,043	4.8%
Debt Service ⁶	\$3,727,536	\$3,747,612	\$20,076	10.3%
Total Expenditures	\$34,773,624	\$36,181,330	\$1,407,706	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: \$17,750

Similar District Group: \$22,738

New York State: \$24,712

*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).

Tonawanda City School District
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www.tonawandacsd.org

Timothy A. Oldenburg, Ed. D.,
Superintendent

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RESIDENT

Frequently Asked Questions

Q: Is the 2019-20 proposed budget compliant with the New York State Tax Cap Law?

A: YES, the proposed budget comes with a 1.977% DECREASE in the tax levy, which is an estimated decrease of \$34.00 on a \$108,000 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 increases from the current year to the 2019-20 year?

A: The major areas that were increased are health insurance, transportation, contractual obligations and benefits, Special Education and out-of-district tuition.

Q: What are the major budget decreases from the current year to the 2019-20 year?

A: The major areas that were decreased include equipment from Facilities, BOCES instruction, data processing and Professional Development. In addition, we returned students to the District from out-of-district placements and had a reduction in cost for Teachers' Retirement and Employees' Retirement Systems.

Q: Why would our tax cap levy limit or "local share" decrease if the overall budget increased?

A: The 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 2019-2020, the tax levy limit has resulted in a decrease in the "local share" needed to be collected. This means the school district will collect less from local taxpayers for the upcoming year. The increase in our overall budget is a result of increased New York State aid.

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.



The Middle/High School Theatre Department staged its production of the musical "Mamma Mia!" in March. Around 1,770 tickets were sold for the show. Tonawanda's production is one of 10 finalists for the 2019 Western New York Kenny Awards.



The Fletcher Elementary team won the annual Make-A-Wish Dodgeball Tournament for charity. This year's efforts raised \$12,500 for the Make-a-Wish Foundation and "Wish Kid" Paige, who was in attendance with her family. Paige said she was touched by what the community came together to do for her. She will travel to Paris thanks to the money.