



KENMORE-TOWN OF TONAWANDA  
UNION FREE SCHOOL DISTRICT

**2022-23**

# **BUDGET HEARING PRESENTATION**

BOARD OF EDUCATION  
MAY 10, 2022

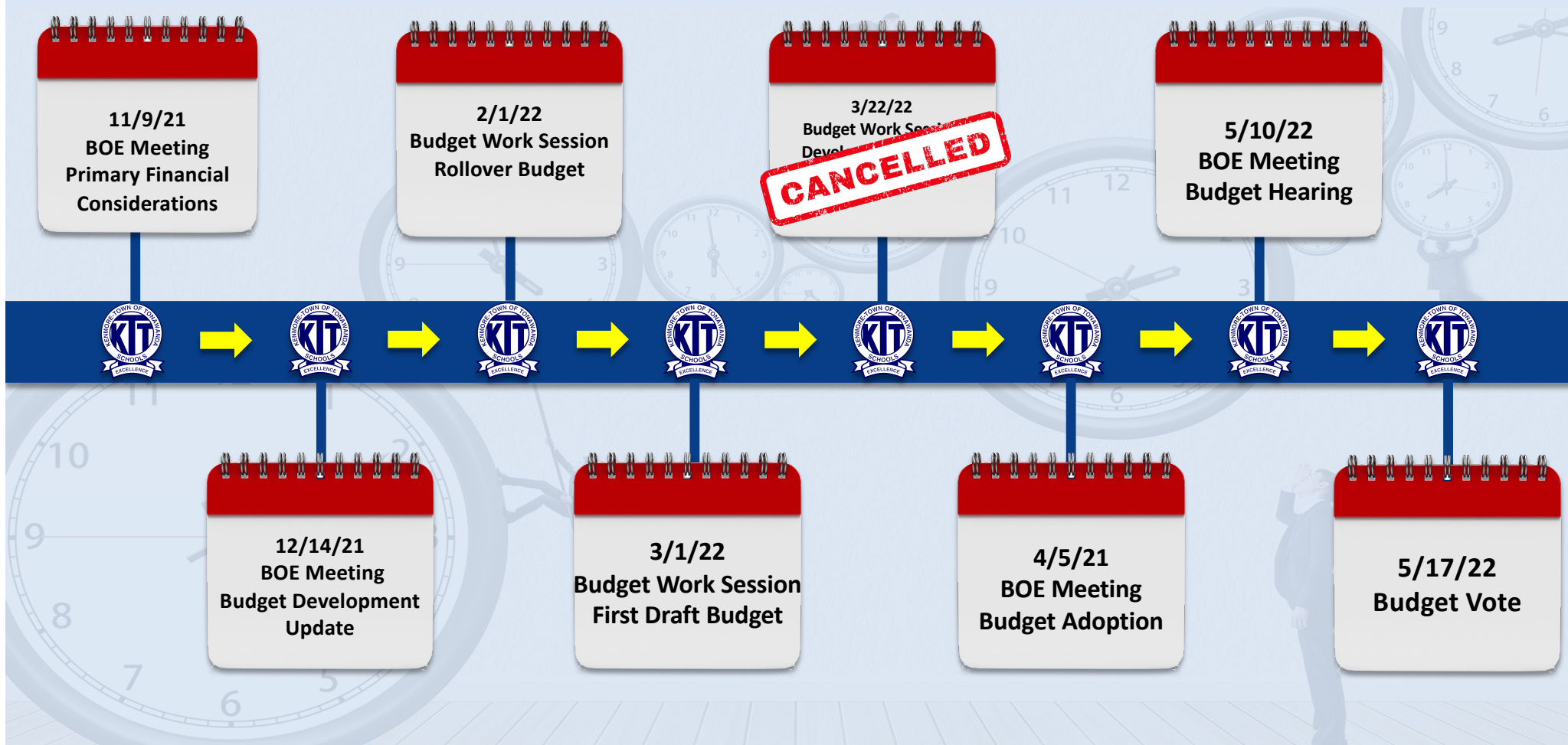
*Providing our students with the supports, tools, and diverse opportunities  
needed to meet the challenges of an ever-changing world.*

# Objective



**Present the recommended 2022-23 budget**

# Budget Development Timeline



# Revenues & Expenditures



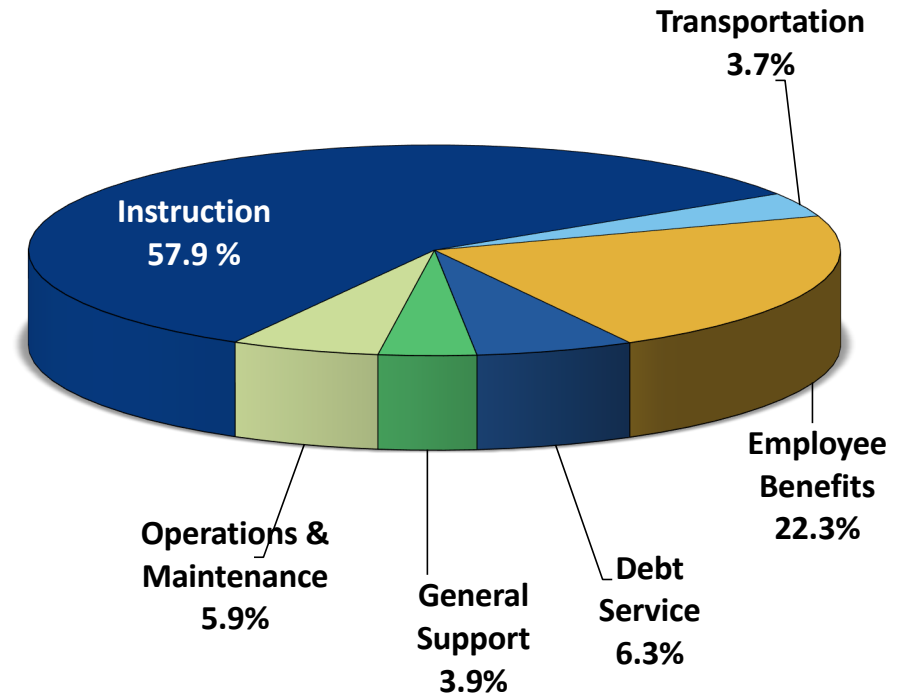


# 2022-23 Expenditures: \$176,494,282

## Expenditure Categories

Item	2021-22 Budget	2022-23 Proposed	\$ Increase/ (Decrease)
General Support	\$6,998,787	\$6,863,925	\$(134,862)
Operations & Maintenance	\$10,304,798	\$10,475,860	\$171,062
Instruction	\$100,989,726	\$102,122,834	\$1,133,108
Transportation	\$6,346,664	\$6,566,603	\$219,939
Employee Benefits	\$37,747,921	\$39,333,910	\$1,585,989
Debt Service	\$10,038,934	\$11,131,150	\$1,092,216
<b>Total</b>	<b>\$172,426,830</b>	<b>\$176,494,282</b>	<b>\$4,067,452</b>

## Expenditure Categories as % of Total Proposed Budget

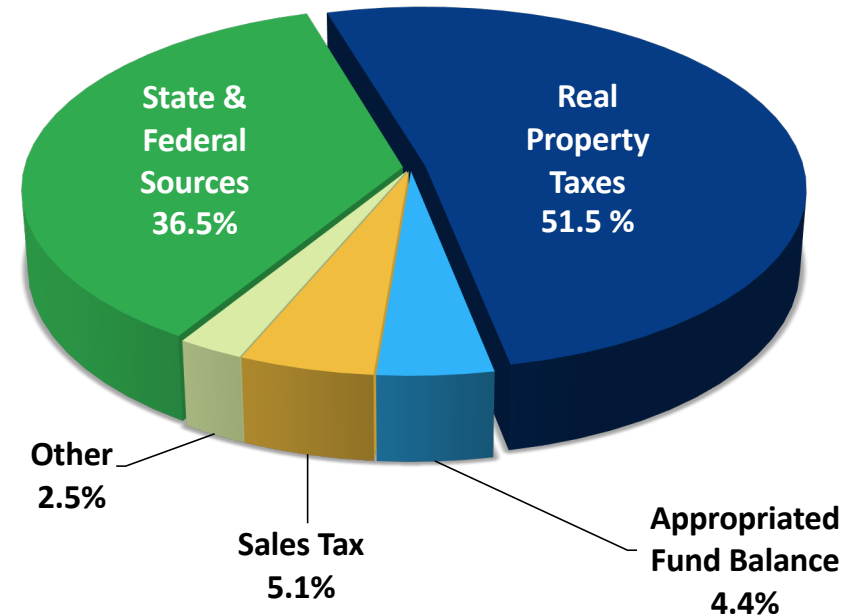


# 2022-23 Revenues: \$176,494,282

## Revenue Categories

Item	2021-22 Budget	2022-23 Proposed Budget	\$ Increase / (Decrease)
State & Federal Sources	\$61,562,839	\$64,496,303	\$2,933,464
Real Property Taxes	\$89,998,791	\$90,898,779	\$899,988
Appropriated Fund Balance	\$8,200,000	\$7,700,000	\$(500,000)
Sales Tax	\$8,000,000	\$9,000,000	\$1,000,000
Other	\$4,665,200	\$4,399,200	\$(266,000)
<b>Total Revenue</b>	<b>\$172,426,830</b>	<b>\$176,494,282</b>	<b>\$4,067,452</b>

Revenue Categories as a % of Total Proposed Budget





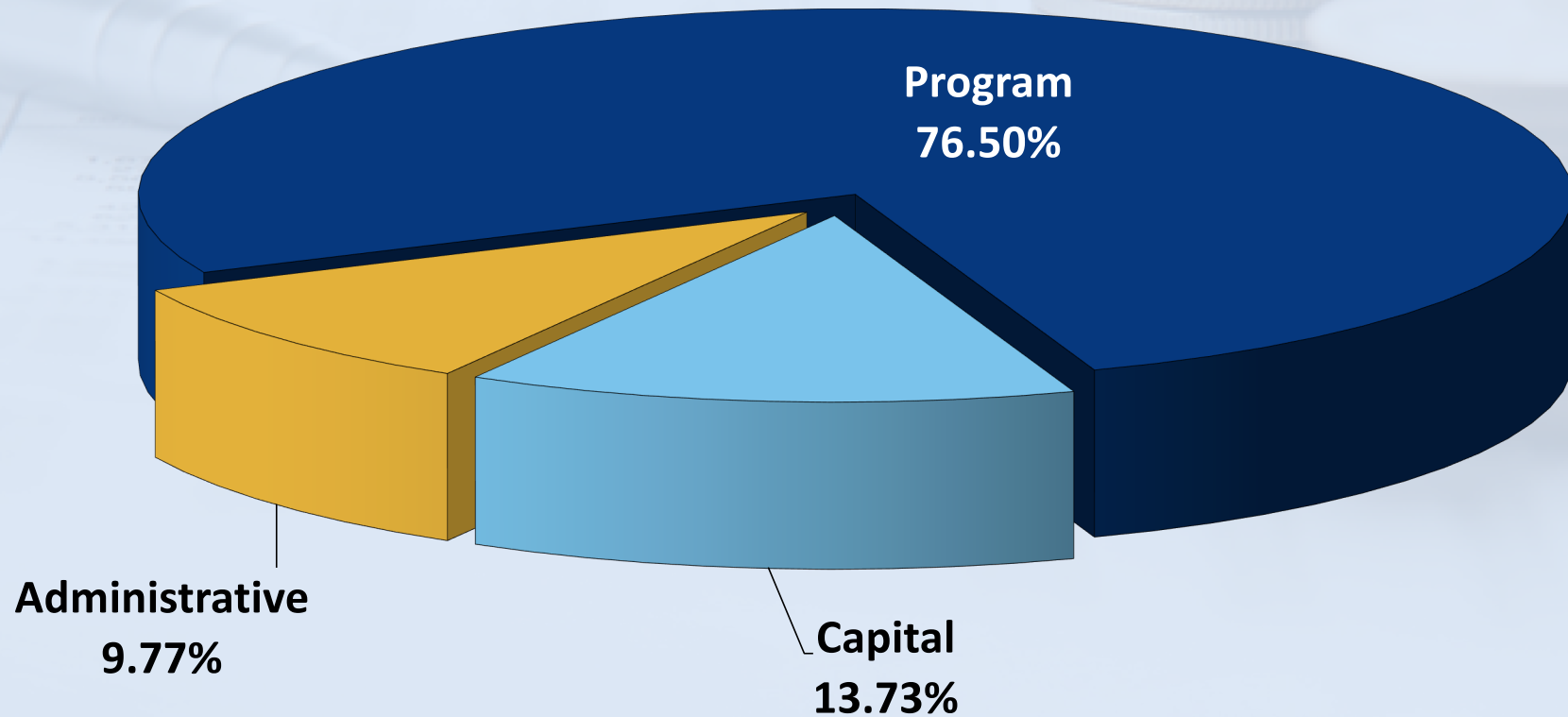
# Three-Part Budget

# Three-Part Budget

Category	2022-23 Proposed Budget \$	2022-23 Proposed Budget %	Components
Administrative	\$17,241,483	9.77%	Central Administration, Business Office, Curriculum Development, and Principals & Building Office
Program	\$135,012,345	76.50%	Regular School Instruction, Special Education, Student Transportation, Student Services Instructional Media, Community Services
Capital	\$24,240,454	13.73%	Maintenance & Operations, Judgments & Claims, Refunds of Taxes, Debt Service
Total	\$176,494,282		



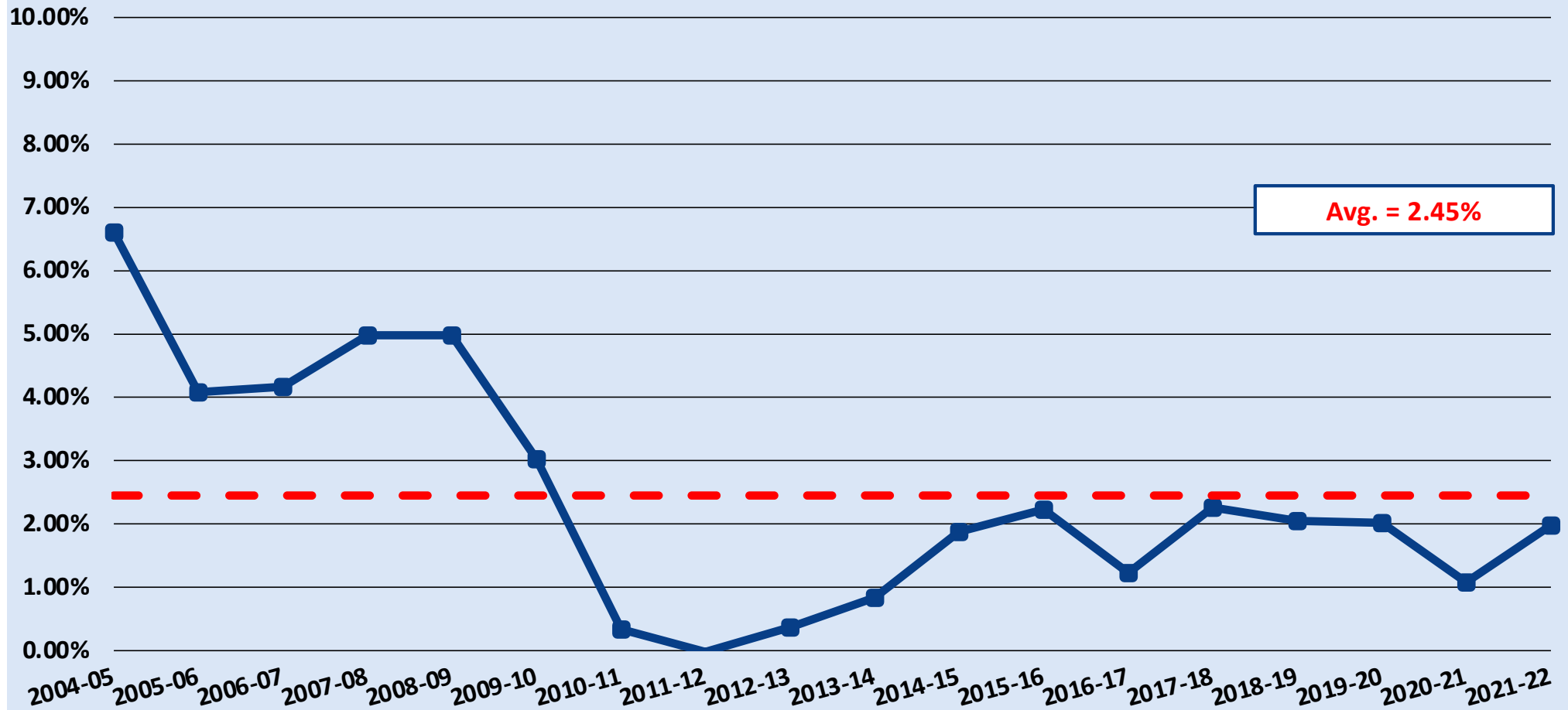
# Three-Part Budget: \$ 176,494,282



# Budget History



# Historical Budget % Increase





# Property Taxes



## Estimated Tax Levy: 2022-23 School Year

- **Tax Levy:** \$ 90,898,779
- **Increase:** \$899,988
- **% Increase:** 1.00%
- **Tax Levy Cap Threshold Adj. for Exclusions:** \$2,170,570
  - *Within the allowable tax levy cap*
  - *Does not require a super majority vote*

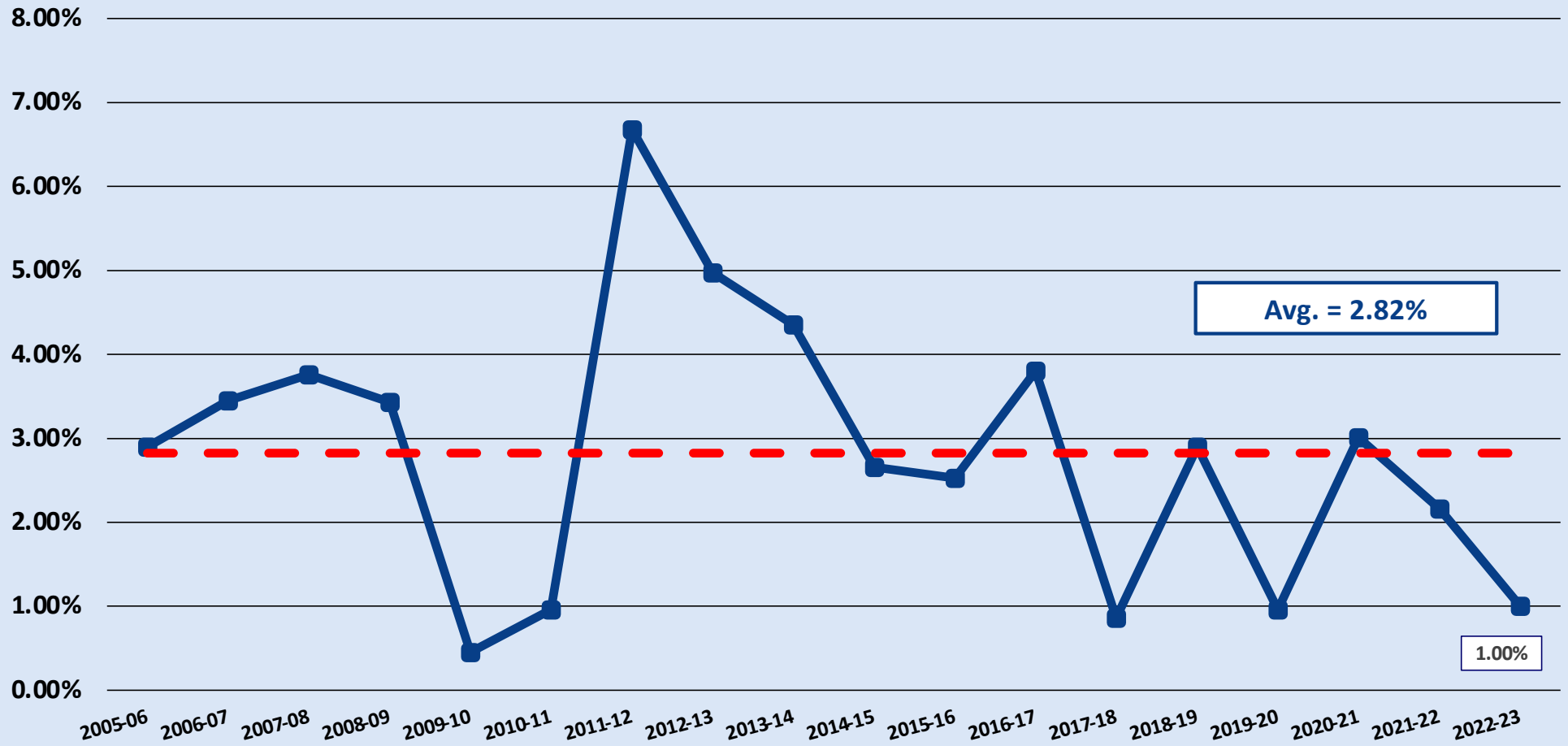
# Estimated Tax Rate: 2022-23 School Year

*Assumes no change in assessed value*

- **Rate:** \$54.84/thousand
- **Increase:** \$.54
- **% Increase:** 1.00%
- **5-Year Average Increase:** 2.01%
- **10-Year Average Increase:** 3.42%



# Historical Tax Rate % Increase



# Projected Annual Tax Impact on a Home with a Full Market Value of \$100,000

	Actual 2021-22	Projected 2022-23	Projected Increase
Assessed Value*	\$33,000	\$33,000	-
Tax Rate Per Thousand	\$54.30	\$54. 84	\$0.54
Tax Paid	\$1,792	\$1,810	\$18

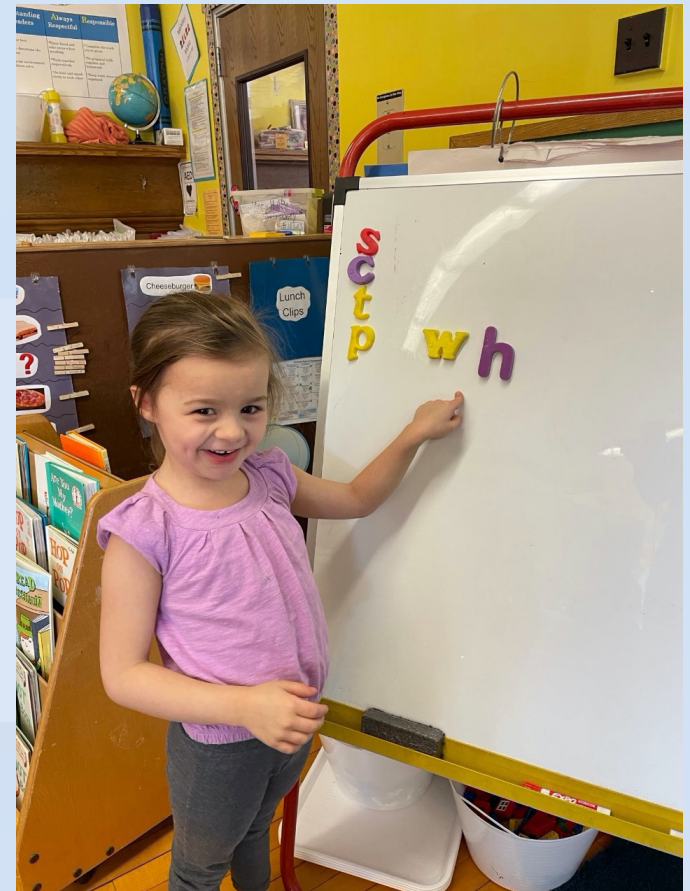
\*The 2023 estimated equalization rate is 33%



# Capital Outlay

## What is a capital outlay project?

- A planned project total that will cost no more than \$100,000 that will receive building aid
- Aided in next fiscal year once project final expenditures are sent in
- One per year allowed
- Planning to replace the water main at the Transportation Building
- Built into General Fund Budget



# Budget Propositions



# Budget Propositions

**Proposition 1:** Budget: \$176,494,282

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**Proposition 2:** Bus Purchase \$1,250,000

10 (Ten) 65-Passenger Gasoline Buses	\$1,250,000
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*Approximately 70% State Transportation Aided  
District Share: Approximately \$375,000*

# What Happens if the Budget is NOT Approved by the Public?

## Two Options:

1. Resubmit the original budget or submit a revised budget to the voters on the third Tuesday in June OR
2. Adopt a contingency budget that levies a tax no greater than that of the current year (0% increase in the tax levy).

## If the resubmitted/revised budget proposal is not approved by the required margin:

- The Board of Education must adopt a budget that levies a tax no greater than that of the current year (0% increase tax levy) and the budget would be subject to contingent budget requirements.

## Districts will not be allowed to increase the tax levy to the extent necessary to fund items of expenditure excluded from the tax cap

- No growth factor
- No capital, court order/judgments or pension exclusions

*SOURCE: Questar III presentation March 3, 2012*



# For More Information

- Log onto the District website:  
[www.ktufsd.org](http://www.ktufsd.org)
  - Click on "2022-23 Budget"
- Direct link: **[www.ktufsd.org/budget](http://www.ktufsd.org/budget)**
- Several links from the budget process are listed on this page
- Includes the SchoolGram Budget Edition, Proposed Budget, and Board of Education presentations



# Voter Qualifications

- United States Citizen
- At least 18 years of age
- Resident of the District at for 30 days prior to the vote
- Provide proof of citizenship, age, and residency





# Where To Vote

**Hoover Middle School**  
**Tuesday, May 17, 2022**  
**Voting Hours: 7:00 AM – 9:00 PM**





# VOTE MAY 17!

Visit [www.ktufsd.org/budget](http://www.ktufsd.org/budget) for more information



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