



North Tonawanda City Schools

2023-24 Budget

STRATEGIC PLANNING, LONG RANGE
PLANNING, AND RESERVES

Board of Education Meeting
November 2, 2022



The presentation tonight will provide a foundation for future conversations as the District works through the development of the 2023-24 budget.



Discussion Items

- I. 2023-24 Budget TimeLine
 - a. Budget Calendar
 - b. Budget Process
- II. District Reserves and Financial Condition
 - a. General Overview
 - b. Reserve Plan
 - c. Moody's Report
 - d. Summary

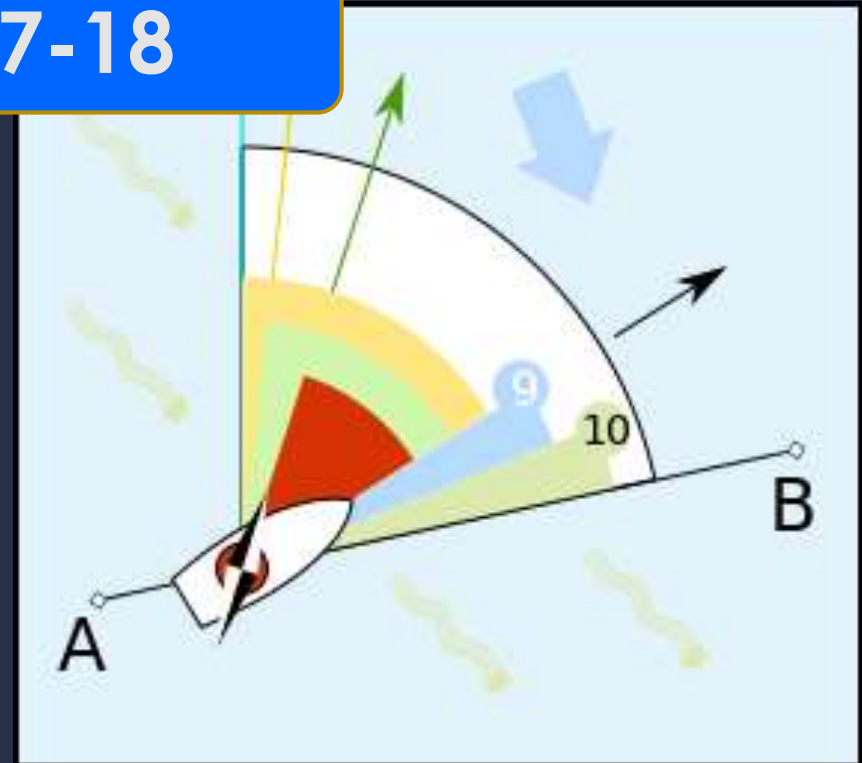
A Brief History of Budgets

2017-18

First Year in NT

Goals

- Analyze Finances
- Familiarize with programs
- Stakeholder Input
- Community Input
- Needs Inventory
- Design Strategic Plan



The budget is a living document and need to adjust for change.

WHAT HAS BEEN ACCOMPLISHED?

YR #1 - 2018 -19

- Security And Capital Improvements
 - Raptor Entry System
 - Completed Camera Systems (Districtwide)
 - Digital Radios (Repeaters)
- 1st 100k COP – Camera System
- SRO Added
- Technology Condition Survey
- Finished 2015 CIP

YR #2 - 2019 - 20

- Transportation Acquisition (Reserve)
 - Replacement Plan
- Comprehensive Technology Plan
 - Planning SMART (SSIP)
 - BOCES spend (aid)
- Energy Performance
 - 2020 COP - HVAC
- Finishes to 2015 CIP
- Detailed Reserve Plan
- SWD program shifts

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 - Replacement Plan
- Comprehensive Plan
- T (SSIP) (aid)
- Performance
- COP - HVAC
- Finishes to 2015 CIP
- Detailed Reserve Plan
- SWD program shifts

In 2017 no IDs in use in the District. Today every staff member and visitor badged

WHAT HAS BEEN ACCOMPLISHED?

YR #1 - 2018 -19

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 - Raptor Entry System
 - Completed C
 - Systems (D
 - Digital
- 1st look COP - Camera System
- SRO Added
- Technology Condition Survey
- Finished 2015 CIP

YR #2 - 2019 - 20

In 2017 about 70 cameras District wide. Currently over 325 cameras high resolution

- Transportation
- n (Reserve)
- ent Plan
- nsive
- y Plan
- SMART (SSIP)
- CES spend (aid)
- Energy Performance
 - 2020 COP - HVAC
- Finishes to 2015 CIP
- Detailed Reserve Plan
- SWD program shifts

WHAT HAS BEEN ACCOMPLISHED?

YR #3 - 20 - 21

- Security And Capital Improvements
 - SSIP implementation
 - 2020 COP – Spruce Playground / CER (IT)
 - 2020 CIP – Spruce Entrance
 - Finish EPC
- Community Wi-Fi (Learning Zones)
- Professional Development Aligned
- Detailed Five Year Plan

YR #4 - 21-22

- Security And Capital Improvements
 - SSIP construction
 - 2021 COP – WOF Hall
 - Building Condition Survey
 - Future Capital Project
- STEM aligned to budget
- Learning Loss – grants
 - Summer Programs
 - After School Tutors
- SRO added to Nti
- Emergency Connectivity Funds
 - 2000 iPads 1-1

WHAT HAS BEEN ACCOMPLISHED?

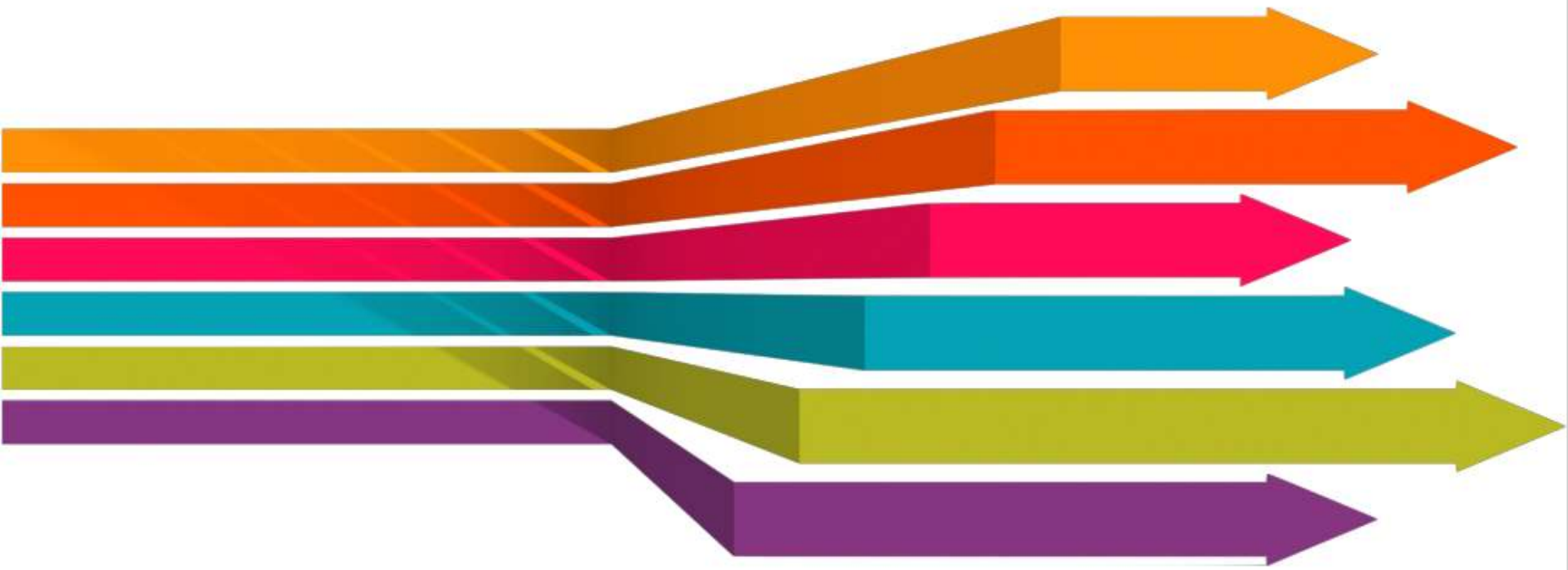
YR #5 - 2022-23

- Security And Capital Improvements (con't)
 - SSIP completion
 - 2022 COP
 - 2022 CIP – HS Entrance
 - Cafeteria
- Future Capital Project
 - 2024 Vote
- Learning Loss – grants
- SWD reassess staffing and needs
- District 5-year strategic plan.



Questions????

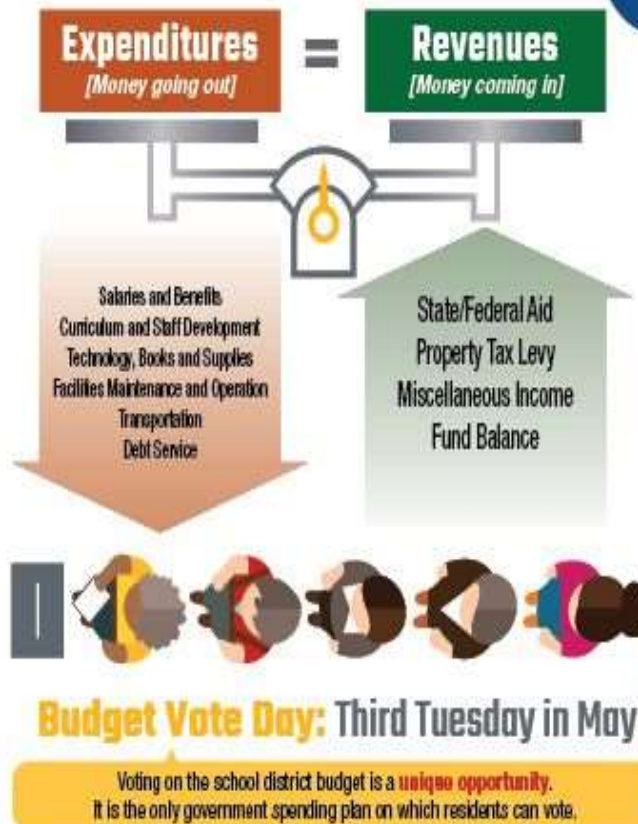




BUDGET CALENDAR

School Budget 101

In New York state, local school boards must annually develop a balanced school budget proposal and put it up for a public vote on the third Tuesday in May.



Fall

- District reviews long-range goals, enrollment projections.
- Administrators begin discussing budget priorities.

January

- Governor proposes Executive Budget. District reviews preliminary state aid projections.
- District estimates health care/retirement costs and other major cost drivers.

February

- District presents preliminary budget and identifies the initial gap between what is needed to continue all programs into the next year and projected revenues.

March

- By March 1, the District must submit its calculated maximum allowable **tax levy** under the state's **property tax cap**.
- Board of Education (BOE) reviews administrative recommendations for budget expenses in various areas such as instruction, transportation, special education, facility, athletics, etc.

April

- BOE discussions continue on priority issues; legislative actions affecting revenue and expenditures; impact on instructional programs, staffing, and support operations.
- By April 1, the New York State Legislature must adopt a state budget. District updates its state aid projection.
- The BOE examines **fund balance** options to supplement revenues if needed.
- BOE adopts school budget proposal.

May

- Annual budget hearing. Budget information is mailed to all voters.
- Third Tuesday in May: **BUDGET VOTE DAY**.

1 The property **tax levy** is the total amount of property taxes the school district collects. The **tax rate** is the dollar amount per \$1,000 of assessed property value a property owner pays in taxes.

2 Every year, school districts are required to calculate a "maximum allowable tax levy" under the **property tax cap** law. Exceeding the cap requires approval by a supermajority of voters (60% or more).

3 **Fund balance** is money left at the end of the fiscal year due to underspending or taking in additional revenue. It can be applied as revenue to the following year's budget or saved for future need.

4 If vote fails, the school district has **two choices** – resubmit the same budget or a revised budget for revote on the third Tuesday in June OR adopt a contingent budget.

Budget Vote
Third Tuesday
in May

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Expenditures

[Money going out]

Revenues

[Money coming in]

Salaries and Benefits
Curriculum and Staff Development
Technology, Books and Supplies
Facilities Maintenance and Operation
Transportation
Debt Service

State/Federal Aid
Property Tax Levy
Miscellaneous Income
Fund Balance

Budget Vote Day: Third Tuesday in May

Voting on the school district budget is a **unique opportunity**.
It is the only government spending plan on which residents can vote.

District Reviews long range goals, enrollment. Admin begin discussing budget priorities

levy is of property district **rate** is the \$1,000 of

assessed property value a property owner pays in taxes.

• District

Fall

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- Governor proposal
- District estimates health care/retirement costs and other major cost drivers.

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- Administrators begin discussion

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Governor Executive Budget.
Preliminary State Aid projections.
Estimate Health/Retirement Costs

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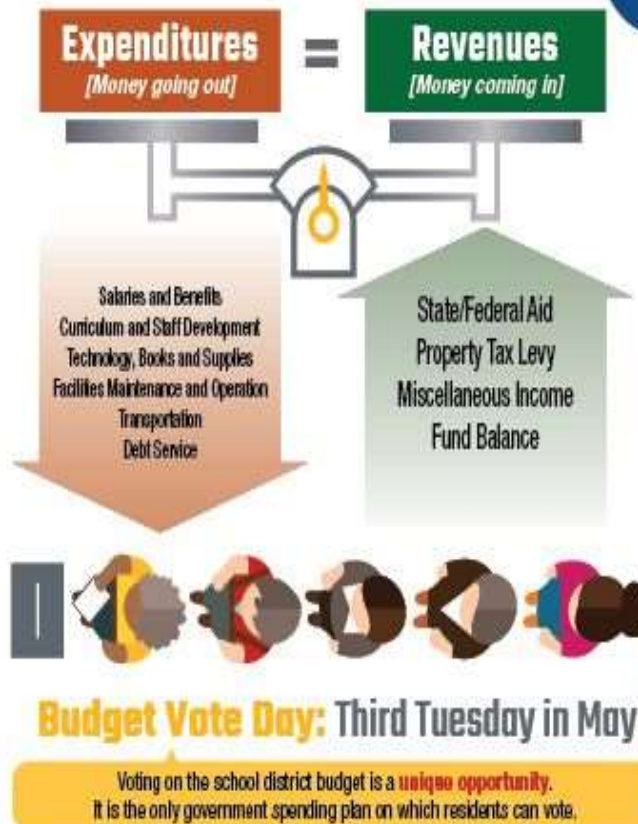
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- District estimates health care/m

February

Preliminary Budget drafts, Identify gaps (if any) based on projections.

March

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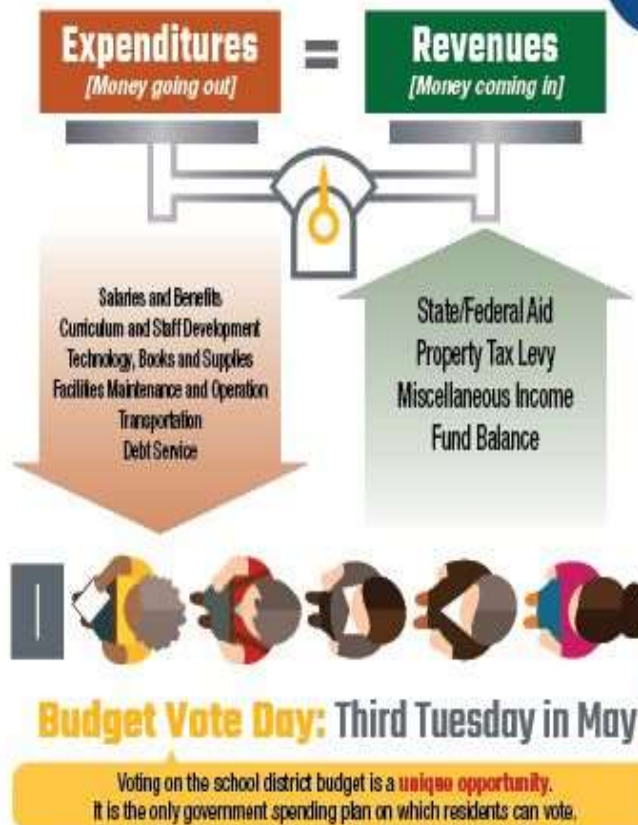
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March

Tax Levy and Cap. BoE evaluates final drafts of budget on all areas of operations.

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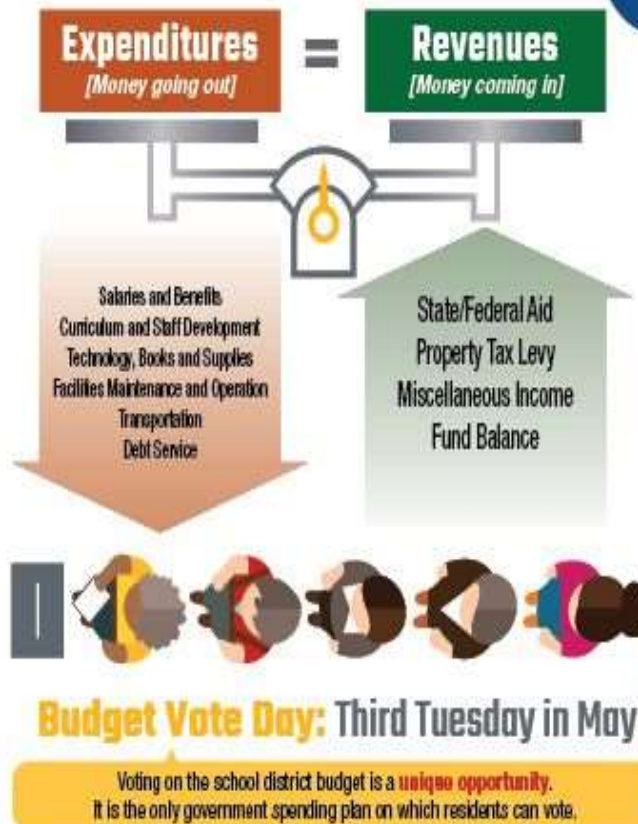
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April

- BOE discusses revenue and expenditure proposals.
- BOE updates its budget proposal.
- The BOE examines the **maximum allowable tax levy** to determine if it is needed.
- BOE adopts school budget proposal.

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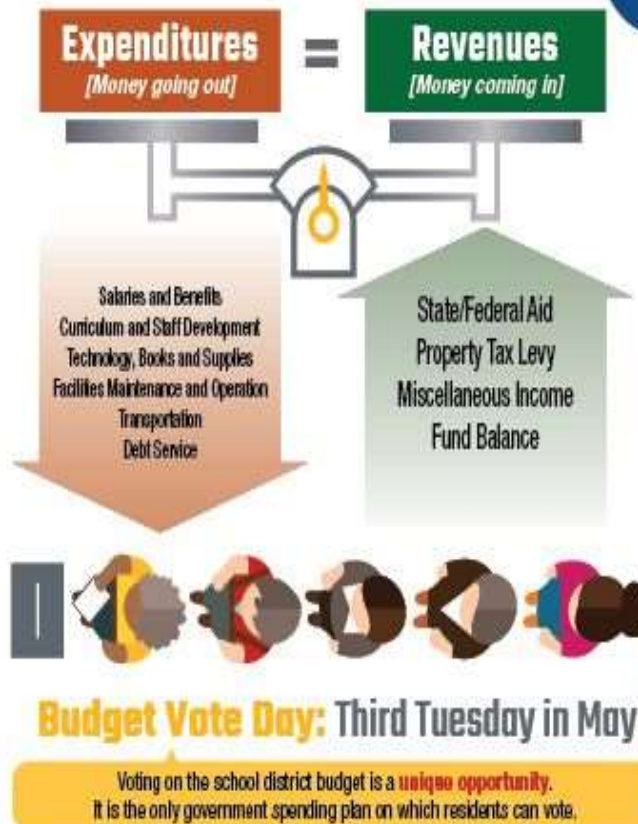
Adopt final school budget.

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Budget Vote: Hearing one week before the vote.

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4 If vote fails, the school district

Roll-Over Budget

This is the starting point of most school district budgets

- ❖ Answers the question: Based on contractual obligations and other known increases, what will it cost to operate the school district next year with the current staff and program offerings? (Doesn't consider retirements & adjustments)
- ❖ Next step: From this starting point, staff and program changes, including operational and support items, are projected to mold the budget for the next school year plan.

Staffing - Salaries

December - January

**Roll over of salaries
based on staff in
nVision
(HR)**

**Staffing reports
to buildings for
verification.
Review by
Business Office.**

**Update
Budget
Projections**

February - March

**Evaluation of
staffing and
program needs
(retirements, enrollment,
& initiatives)**

**Budget Study
Sessions
Determine
programs that
can be
supported**

**Update/Finalize
Budget for
Salaries
(March)**

ONE DOES NOT SIMPLY

DEVELOP A BUDGET

imgflip.com

Imbedded in my budget process is...

Strategic Planning

When District leaders design the plan to chart the direction for the District to achieve the mission and vision as designed by the stakeholders of the District.

- ✓ Collaborative and Team Based Process
- ✓ Monitoring and Maintenance
- ✓ Short- and Long-term planning
- ✓ Aligned to Instructional Plans
- ✓ Academic Return On Investment
 - Evaluation of Programs
 - Data Driven Decisions based on student outcomes (Qualitative and Quantitative)

Setting the Table for a five-course meal



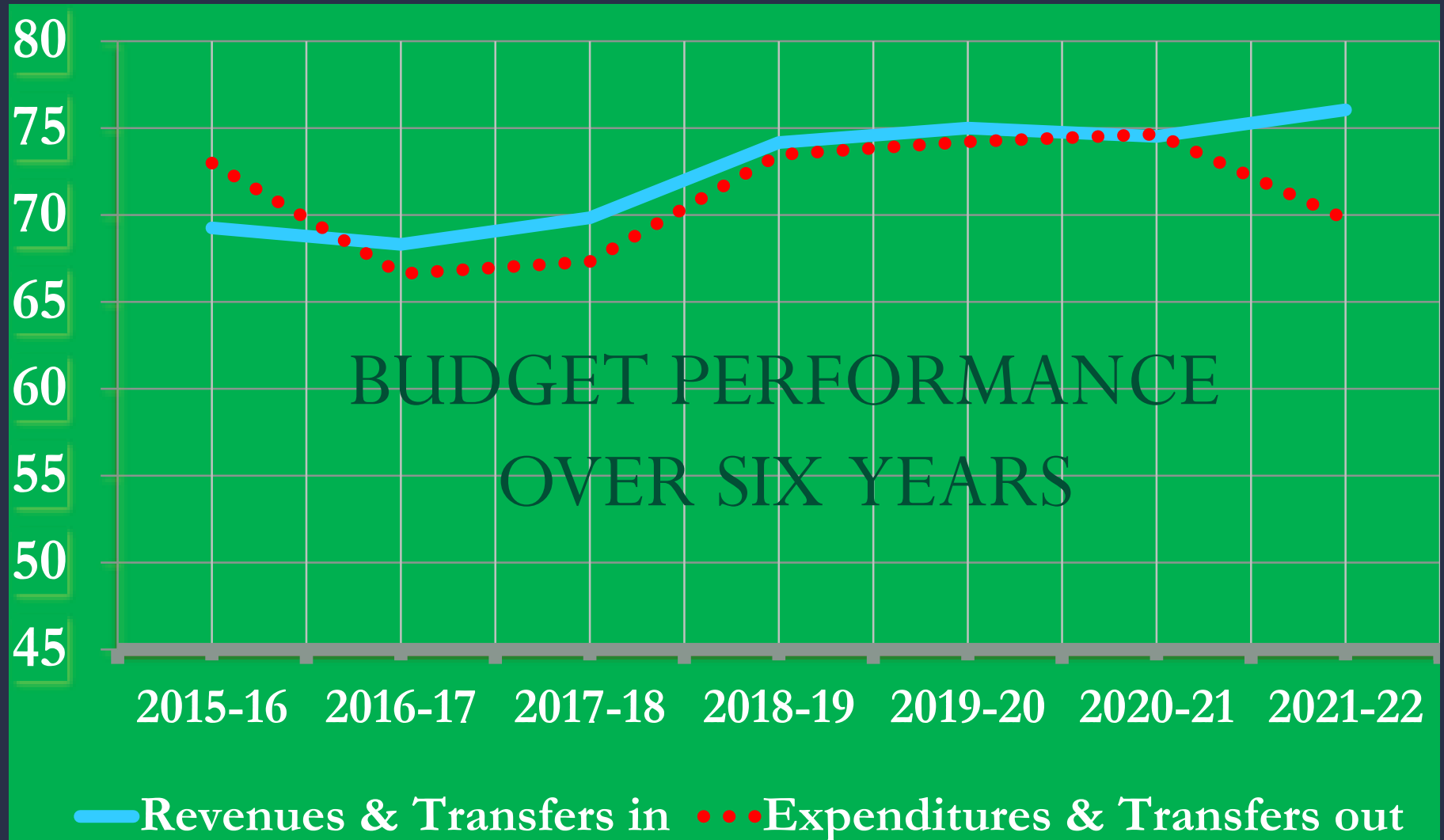


RESERVES & FINANCIAL CONDITION

General Fund

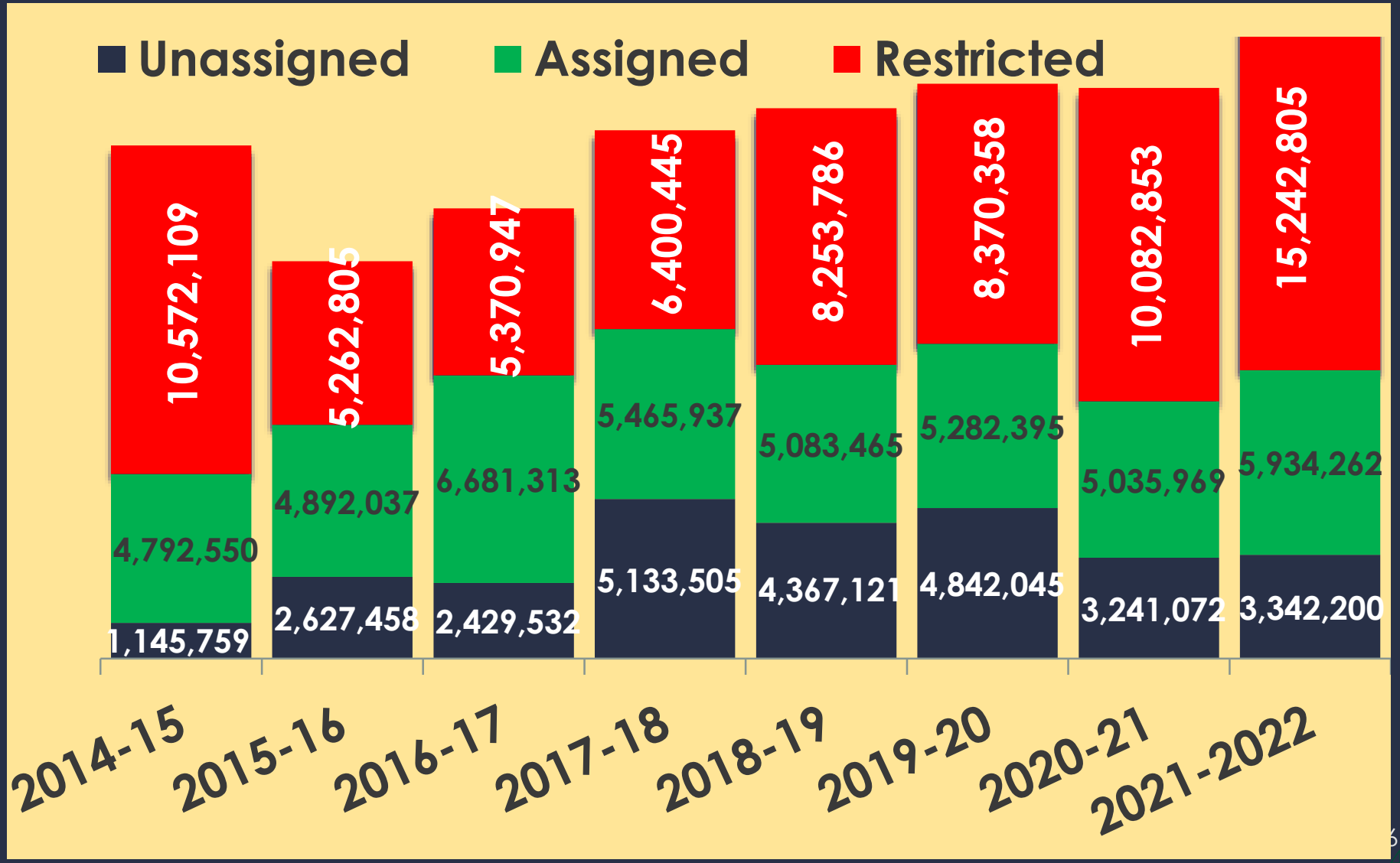
Revenues and Expenditures (includes transfers)

(\$ millions)



General Fund Fund Balance Trend

Restricted Fund Balance, Assigned Fund Balance and Unrestricted Fund Balance (\$)



General Fund

and Balance

Restricted Fund

Assigned Fund Balance

Fund Balance (\$)

■ Unassigned

■ Assigned

■



Reserves have been growing for the past several years. PLANNED usage of reserves as paired with measured cost reductions is a fiscally responsible approach that can maintain programs.



Restricted Reserves

As of 6/30/2022

Reserve	Year Est.		Intended Use		Amount
Workers' compensation	1991		WC Claims (self funded)		\$ 1,143,464
Unemployment insurance	2010		Unemployment Claims		\$ 160,919
Retirement contribution	2010		ERS expenses (TRS)		\$ 2,684,171
Liability and casualty	1999		P & C Claims		\$1,197,621
Employee benefit accrued liabilities	2004		EBLAR benefit (403b)		\$ 607,538
Bus reserve	2019		Purchase of Buses		\$ 320,130
Capital projects	2021		Local Share of Project		\$ 5,978,816
Debt service	2005		Pay off old debt		\$ 3,150,146
			TOTAL		\$ 15,242,805

Questions????



MOODY'S

- ✓ Credit strengths
- ✓ Credit challenges
- ✓ Rating outlook
- ✓ Factors that could lead to an upgrade
- ✓ Factors that could lead to a downgrade

The screenshot displays a Moody's Investors Service credit opinion report. At the top, the header includes 'U.S. PUBLIC FINANCE' and the Moody's logo. The main title is 'CREDIT OPINION' for 'North Tonawanda City School District, NY', dated '26 July 2021'. A green button labeled 'Rate this Research' is visible. The report includes a 'Summary' section stating the district's credit profile is supported by sound financial management. It also lists 'Credit strengths' (Healthy reserves and liquidity, Manageable leverage, Low fixed costs) and 'Credit challenges' (Average resident income and wealth, Declining enrollment). The 'Rating outlook' section notes that Moody's does not usually assign outlooks to local governments with this amount of debt. Finally, 'Factors that could lead to an upgrade' include the expansion of the local economy and improved resident incomes and wealth. Contact information for Kate Townsend and Robert Weber is provided, along with a table of client services for America, Asia Pacific, Japan, and EMEA.

U.S. PUBLIC FINANCE

Moody's
INVESTORS SERVICE

CREDIT OPINION
26 July 2021

Rate this Research

North Tonawanda City School District, NY
Update to credit analysis

Summary
North Tonawanda City School District (NAE) NY's credit profile is supported by sound financial management resulting in consistent operating surpluses and healthy reserves and liquidity. The local economy is stable and resident income and wealth is average. Enrollment has modestly declined and while management expects the trend to flatten the local demographic trends may support further incremental declines. The district's long term liabilities are moderate and fixed costs are low.

Credit strengths

- Healthy reserves and liquidity
- Manageable leverage
- Low fixed costs

Credit challenges

- Average resident income and wealth
- Declining enrollment

Rating outlook
Moody's does not usually assign outlooks to local governments with this amount of debt.

Factors that could lead to an upgrade

- Expansion of local economy and improved resident incomes and wealth

Contacts

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kate.townsend@moody.com

Robert Weber +1 212 553 7388
VP Senior Analyst
robert.weber@moody.com

CLIENT SERVICES

America	1-212-553-1033
Asia Pacific	852-2911-8877
Japan	81-3-3458-4188
EMEA	44-20-7712-5454

Detailed credit analysis

Aa3 Rating

Exhibit 4

North Tonawanda City School District, NY

	Measure	Weight	Score
Economy			
Resident Income (MHI Adjusted for RPP / US MHI)	98.0%	10.0%	A
Full value per capita (full valuation of the tax base / population)	59,800	10.0%	Baa
Enrollment trend (three-year CAGR in enrollment)	-2.6%	10.0%	Baa
Financial performance			
Available fund balance ratio (available fund balance / operating revenue)	20.9%	20.0%	Aa
Net cash ratio (net cash / operating revenue)	23.2%	10.0%	Aa
Institutional framework			
Institutional Framework	Aa	10.0%	Aa
Leverage			
Long-term liabilities ratio ((debt + ANPL + adjusted net OPEB) / operating revenue)	232.5%	20.0%	Aa
Fixed-costs ratio (adjusted fixed costs / operating revenue)	8.9%	10.0%	Aaa
Notching factors			
No notchings applied			
Scorecard-Indicated Outcome			Aa3
Assigned Rating			Aa3

Sources: US Census Bureau, North Tonawanda City School District, NY's financial statements and Moody's Investors Service

Aa3 Rating

Exhibit 4

North Tonawanda City School District

Economy
Resident Income (MHI Adjusted)
Full value per capita (full value)
Enrollment trend (three-year)
Financial performance
Available fund balance ratio (a)
Net cash ratio (net cash / operating)
Institutional framework
Institutional Framework
Leverage
Long-term liabilities ratio ((debt
Fixed-costs ratio (adjusted fixed)
Notching factors
No notchings applied
Scorecard-Indicated Outcome
Assigned Rating

Aaa	Obligations rated Aaa are judged to be of the highest quality, with minimal risk.
Aa	Obligations rated Aa are judged to be of high quality and are subject to very low credit risk.
A	Obligations rated A are considered upper-medium-grade and are subject to low credit risk.
Baa	Obligations rated Baa are subject to moderate credit risk. They are considered medium-grade and as such may possess speculative characteristics.
Ba	Obligations rated Ba are judged to have speculative elements and are subject to substantial credit risk.
B	Obligations rated B are considered speculative and are subject to high credit risk.
Caa	Obligations rated Caa are judged to be of poor standing and are subject to very high credit risk.
Ca	Obligations rated Ca are highly speculative and are likely in, or very near, default, with some prospect of recovery in principal and interest.
C	Obligations rated C are the lowest-rated class of bonds and are typically in default, with little prospect for recovery of principal and interest.

Score
A
Baa
Baa
Aa
Aa
Aa
Aa
Aaa
Aa3
Aa3

Sources: US Census Bureau, North Tonawanda City School District, NY's financial statements and Moody's Investors Service



Budget Builders

- Revenues
- Expenditures
- Mandates
- Fund Balance and Reserves

2023-24 Recommended Budget Goals

- ✓ Stay within the tax cap
- ✓ Allocate resources to support District initiatives and strategic plans
- ✓ Keep pace with Technology
- ✓ Improve Operational Efficiency (Facilities)
- ✓ Continue to enhance safety and security measures throughout the District
- ✓ **Reduce Appropriated Fund Balance amount (remove this from prior years)**
- ✓ Additional BOE Directives

IN SUMMARY

Stability and Efficiency

Stability

- Strong Financial Position
 - Ample reserves to cover local share of next project
- **Planned use of Reserves (fills gaps in budget)**
- Short and Long Range Plans
 - Reassess and Modify as Needed
 - Reserve Plan (done)
 - Financial (future budget session)
 - Technology (annual update done by IT and aligned to budget)
 - Capital – Building Committee and BCS process

IN SUMMARY

Stability and Efficiency

Efficiency

- **Academic Return on Investment (AROI)**
 - What are the results of investments in staff and programs?
 - Hire a teacher – Has this resulted in improved student performance?
 - Invested in a program – What has been the impact on student?
Climate? Culture?
 - Qualitative Outcomes
 - Quantitative Outcomes
- **Assists with the reallocation/proritizing of funding**
 - Discontinue or shift funds from ineffective programs and practices.
 - In future budgets, if cuts are necessary it can assist in prioritization of programs to be maintained.
 - Phase out through attrition vs. Draconian Cuts

Questions????



Thank You

LUMBERJACK
STRONG

