



**North Tonawanda  
City Schools**

# **2021-22 Budget Hearing**

**Board of Education Meeting  
May 11, 2021**



**In the budget hearing tonight there will be a review of the proposed 2021-22 budget presented in the administrative, capital, and program components as required by education law.**

# Meeting Agenda



**Achieving  
Excellence**

1. 2021-22 Budget Review
2. General Fund Budget
  1. Administration \$ 6,607,021
  2. Program \$ 61,104,025
  3. Capital \$14,143,454
  4. Revenues \$ 81,854,500
3. 2021-22 Budgetary Items
4. Proposition #1  
General Fund Budget
5. Proposition #2  
Capital Reserve
6. Introduction of Candidates



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# 2021-22 Budget Goals

“Fiscally responsible and  
meeting program goals”

## GOAL

- ✓ Stay within the tax cap
- ✓ Allocate resources to support District initiatives and strategic plans

## PROPOSED BUDGET

- ✓ BELOW TAX LEVY Limit  
– proposed levy 1.4 %
- ✓ Maintain programs to support students, staff, and families.



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# 2021-22 Budget Goals

**“Fiscally responsible and  
meeting program goals”**

## GOAL

- ✓ Keep pace with Technology and improve services
- ✓ Continue to reduce maintenance and utility costs
- ✓ Implementing Fleet replacement – no tax levy increase

## PROPOSED BUDGET

- ✓ Comprehensive Tech Plan
- ✓ Learn from Home initiative
  - ❖ Student Community WiFi
- ✓ Energy Performance Project
- ✓ Improve Security of Facility
- ✓ Use of Reserves (Fiscal Stability)
- ✓ Offset tax increase



## Initial Budget Parameters



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- ❖ Budget Increase
  - Keep increase to 1% and 3%
- ❖ CPI (consumer price index)
  - Cost of doing business across the country regardless of industry - rate trending at an increase of about 1.2 %

**(basis for tax levy growth factor)**



# Expenditures

2021 – 22 proposed

Expenditure

Budget

**\$ 81,854,500**

**\$837,560** increase over  
2020-21 Budget

Previous year over 19-20  
**\$1,585,640 or 2.0%**

1.03 % increase  
over  
2020-21 Budget

**1.4 % increase  
over  
2020-21 Budget**

**previous year  
increase of 0 %**



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# **Tax Levy Summary**

**2020-21 Budget**

**\$ 28,875,625**

**2021-22 Proposed  
Budget**

**\$ 29,300,750**

**\$ 404,407 increase**



**New York State Law requires that the budget be presented in a three-part format detailing the administrative, program and capital components of the budget. These categories include the following items:**

**Administrative**

- Central Administration
- Business Office
- Curriculum Development
- Instructional Administrators

**Total Administrative**

**\$ 6,607,021**

**Program**

- Regular School Instruction
- Special Education
- Student Services
- Instructional Media
- Extracurricular Activities
- Student Transportation
- Community Services

**Total Program**

**\$ 61,104,025**

**Capital**

- Maintenance and Operations
- Judgements and Claims
- Refunds of Taxes
- Debt Service

**Total Capital**

**\$ 14,143,454**



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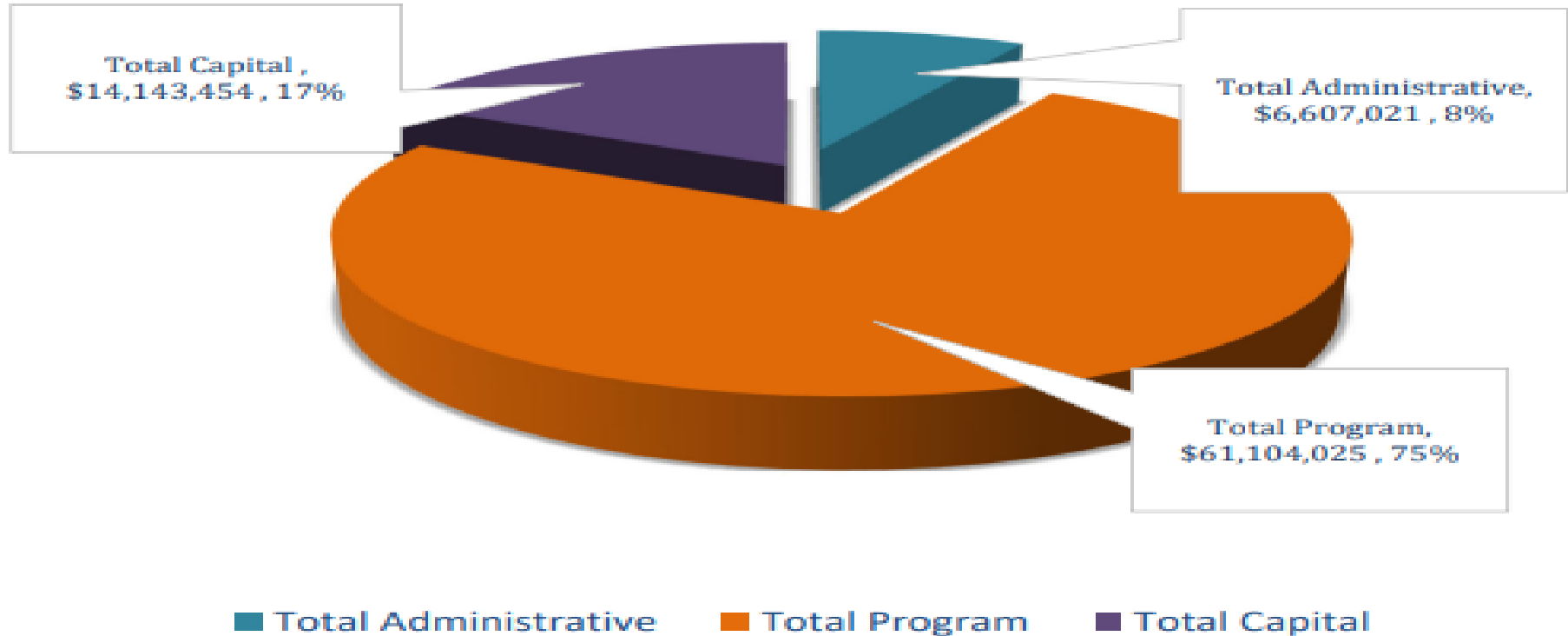
**General Fund  
Expenditure  
Budget**



## Three-Part Budget

Total Budget: \$

81,854,500



Achieving  
Excellence

General Fund  
Expenditure  
Budget



# ADMINISTRATION



## Board of Education

- District Clerk
- Election
- Legal Notices
- Training



## Administrative Staff

- Superintendent
- Finance
- Human Resources
- Special Education
- Instructional Admin



## Administration of Benefits



## Special Items

- Insurance
- Legal
- BOCES Admin

## Central Services

- Printing
- Equipment
- Supplies and Materials



## Three-Part Budget: 2021-22

### Summary of Expenditures

2020-21  
Budget

2021-22  
Proposed

### Administrative

Account  
Function

1010	BOARD OF EDUCATION	\$	35,542	\$	33,246
1040	DISTRICT CLERK	\$	6,023	\$	6,023
1060	DISTRICT MEETING	\$	9,909	\$	9,909
1240	CHIEF SCHOOL ADMINISTRATOR	\$	254,117	\$	262,779
1310	BUSINESS ADMINISTRATION	\$	230,162	\$	405,763
1320	AUDITING	\$	222,940	\$	42,091
1325	TREASURER	\$	1,515	\$	1,515
1330	TAX COLLECTOR	\$	5,676	\$	15,676
1345	PURCHASING	\$	3,818	\$	18,868
1380	FISCAL AGENT FEE	\$	19,747	\$	14,747
1420	LEGAL	\$	179,999	\$	107,055
1430	PERSONNEL	\$	248,350	\$	229,524
1480	PUBLIC INFORMATION & SERVICES	\$	60,296	\$	52,733
1670	CENTRAL PRINTING & MAILING	\$	23,409	\$	41,409
1680	CENTRAL DATA PROCESSING	\$	748,703	\$	770,968
1910	UNALLOCATED INSURANCE	\$	375,919	\$	325,919
1920	SCHOOL ASSOCIATION DUES	\$	9,404	\$	15,404
1981	BOCES ADMINISTRATIVE COSTS	\$	402,688	\$	399,105
2010	CURRICULUM DEVEL & SUPERVISION	\$	206,633	\$	408,951
2020	SUPERVISION-REGULAR SCHOOL	\$	1,761,274	\$	1,782,598
2070	INSERVICE TRAINING-INSTRUCTION	\$	122,288	\$	209,713
9000s	BENEFITS	\$	2,652,902	\$	1,453,025
<b>Total Administrative</b>		\$	<b>7,581,314</b>	\$	<b>6,607,021</b>



# Three-Part Budget: 2021-22

## Summary of Expenditures

2020-21  
Budget

2021-22  
Proposed

### Administrative

Account  
Function

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<b>Total Administrative</b>		\$	<b>7,581,314</b>	↓	\$	<b>6,607,021</b>



## Three-Part Budget: 2021-22

### Summary of Expenditures

2020-21  
Budget

2021-22  
Proposed

In general, increases are due to reclassifications of account code expenses to match current positions, contractual agreement increases, rising cost of BOCES services and decreases are due to retirements or shifts in staffing. Specifically the decrease in the benefits budget lines are based on ESSA guidance requiring administrative costs with third party providers (health carriers) to be allocated to program and capital based on salaries in each component.

33,246

6,023

9,909

262,779

405,763

42,091

1,515

15,676

18,868

14,747

107,055

229,524

52,733

41,409

770,968

325,919

15,404

399,105

408,951

1,782,598

209,713

1,453,025

90005 BENEFITS

\$ 2,832,902

Total Administrative

\$ 7,581,314

\$ 6,607,021

# PROGRAM



## Student Program Needs

- Supplies and Materials
- Technology
- Equipment
- Teachers Training



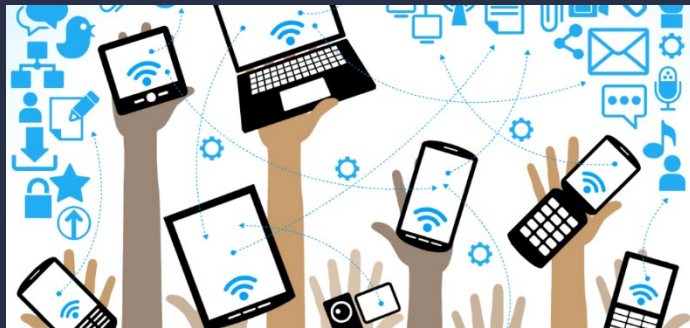
## Special Items

- SWD summer
- Transportation



## Instructional Staff

- Classroom
- SWD
- Occupational
- Library
- Guidance
- Health
- Psychological
- Social Work
- Athletics
- Co-Curricular





# Three-Part Budget: 2021-22

Summary of Expenditures		2020-21 Budget	2021-22 Proposed
Program			
Account Function			
1420	LEGAL	\$ -	\$ 38,424
2110	TEACHING-REGULAR SCHOOL	\$ 20,125,552	\$ 19,972,627
2250	PROGRAMS-STUDENTS W/ DISABIL	\$ 14,840,317	\$ 13,927,627
2259	PROGRAM FOR ENGLISH LANGUAGE LEARNERS	\$ -	\$ 301,686
2280	OCCUPATIONAL EDUCATION	\$ 1,405,462	\$ 1,356,860
2330	TEACHING-SPECIAL SCHOOLS	\$ 17,103	\$ 15,893
2610	SCHOOL LIBRARY & AUDIOVISUAL	\$ 400,970	\$ 368,267
2630	COMPUTER ASSISTED INSTRUCTION	\$ 1,631,355	\$ 1,798,923
2805	ATTENDANCE-REGULAR SCHOOL	\$ 240,586	\$ 99,144
2810	GUIDANCE-REGULAR SCHOOL	\$ 800,227	\$ 926,136
2815	HEALTH SERVICES-REGULAR SCHOOL	\$ 569,703	\$ 636,604
2820	PSYCHOLOGICAL SRVC-REG SCHOOL	\$ 294,697	\$ 383,829
2825	SOCIAL WORK SRVC-REG SCHOOL	\$ 734,898	\$ 884,355
2850	CO-CURRICULAR ACTIV-REG SCHL	\$ 154,869	\$ 179,869
2855	INTERSCHOL ATHLETICS-REG SCHL	\$ 591,086	\$ 678,586
5510	DISTRICT TRANSPORTATION	\$ 2,219,260	\$ 2,525,825
5530	GARAGE	\$ 197,140	\$ 197,701
5540	CONTRACT TRANSPORTATION	\$ 800,000	\$ 500,000
5550	PUBLIC TRANSPORTATION	\$ 3,750	\$ 3,750
9901	TRANSFER OTHER FUNDS	\$ 125,000	\$ 125,000
9900s	BENEFITS	\$ 14,617,073	\$ 16,182,919
<b>Total Program</b>		<b>\$ 59,769,048</b>	<b>\$ 61,104,025</b>





## Three-Part Budget: 2021-22










### Summary of Expenditures

2020-21  
Budget

2021-22  
Proposed

### Program

Account  
Function

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9900s	BENEFITS	\$	14,617,073		\$	16,182,919
<b>Total Program</b>		\$	<b>59,769,048</b>		\$	<b>61,104,025</b>



## Three-Part Budget: 2021-22

### Summary of Expenditures

2020-21  
Budget

2021-22  
Proposed

In general, increases are due to contractual agreement increases (this includes salaries), rising cost of BOCES services and decreases are due to retirements or shifts in staffing. Specifically the budget illustrates a commitment to ELL, counselor, and social work services provided to our students in this time of increasing need in the community.

\$	38,424
\$	19,972,627
\$	13,927,627
\$	301,686
\$	1,356,860
\$	15,893
\$	368,267
\$	1,798,923
\$	99,144
\$	926,136
\$	636,604
\$	383,829
\$	884,355
\$	179,869
\$	678,586
\$	2,525,825
\$	197,701
\$	500,000
\$	3,750
\$	125,000
\$	16,182,919

99003 BENEFITS

\$ 14,817,073

Total Program

\$ 59,769,048



\$ 61,104,025

# CAPITAL



## Operations of Plant

- Utilities
- Equipment
- Supplies and Materials
- Training



## Special Items

- 100k Project
- Transportation



## Facilities Staff

- Director's Office
- Maintenance
- Custodial
- Grounds



## Three-Part Budget: 2021-22

Summary of Expenditures		2020-21 Budget	2021-22 Proposed
Capital			
Account			
Function			
1620	OPERATION OF PLANT	\$ 3,077,895	\$ 3,298,878
1621	MAINTENANCE OF PLANT	\$ 1,075,807	\$ 1,632,817
1930	JUDGMENTS & CLAIMS	\$ 31,212	\$ 20,682
1964	REFUND ON REAL PROPERTY TAXES	\$ 41,616	\$ 26,116
5510	DISTRICT TRANSPORTATION	\$ 1,330,500	\$ 800,000
9711	DEBT SERVICE - SERIAL BONDS	\$ 4,886,600	\$ 4,890,875
9731	DEBT SERVICE - BANS	\$ 1,542,923	\$ 1,491,750
9789	DEBT SERVICE - OTHER	\$ -	\$ 443,280
9950	TRANSFER TO CAPITAL	\$ 600,000	\$ 100,000
9900s	BENEFITS	\$ 1,080,026	\$ 1,439,056
Total Capital		\$ 13,666,579	\$ 14,143,454



## Three-Part Budget: 2021-22

Summary of Expenditures		2020-21 Budget		2021-22 Proposed
Capital				
Account Function				
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Total Capital		\$ 13,666,579	↑	\$ 14,143,454



## Three-Part Budget: 2021-22

Summary of Expenditures		2020-21 Budget	2021-22 Proposed
<b>Energy efficiency project is complete creating <b>operating expense reductions</b> but to guard against future spikes in energy costs or an unexpected repairs, the budget line was increased back to previous levels moving money from the \$500k aided project. Also included in budget is the cost of the <b>aided building condition survey</b> <u>required by the state to be completed in 21-22 for a future project.</u></b>			\$ 3,298,878
			\$ 1,632,817
			\$ 20,682
			\$ 26,116
1964	REFUND ON REAL PROPERTY TAXES	\$ 41,616	\$ 26,116
5510	DISTRICT TRANSPORTATION		\$ 800,000
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9950	TRANSFER TO CAPITAL	\$ 600,000	\$ 100,000
9900s	BENEFITS	\$ 1,080,026	\$ 1,439,056
<b>Total Capital</b>		<b>\$ 13,666,579</b>	<b>\$ 14,143,454</b>

# 100k Project

## Capital Improvements – State Aided

### SCOPE

#### Base work

- ☐ All work to take place at NT Middle School / High School
- ☐ Replace ceiling in Wall of Fame hallway
- ☐ Remove floor and polish existing concrete floor

#### Alternates

- ☐ Addition floor area polishing

### BUDGET

#### \$100,000

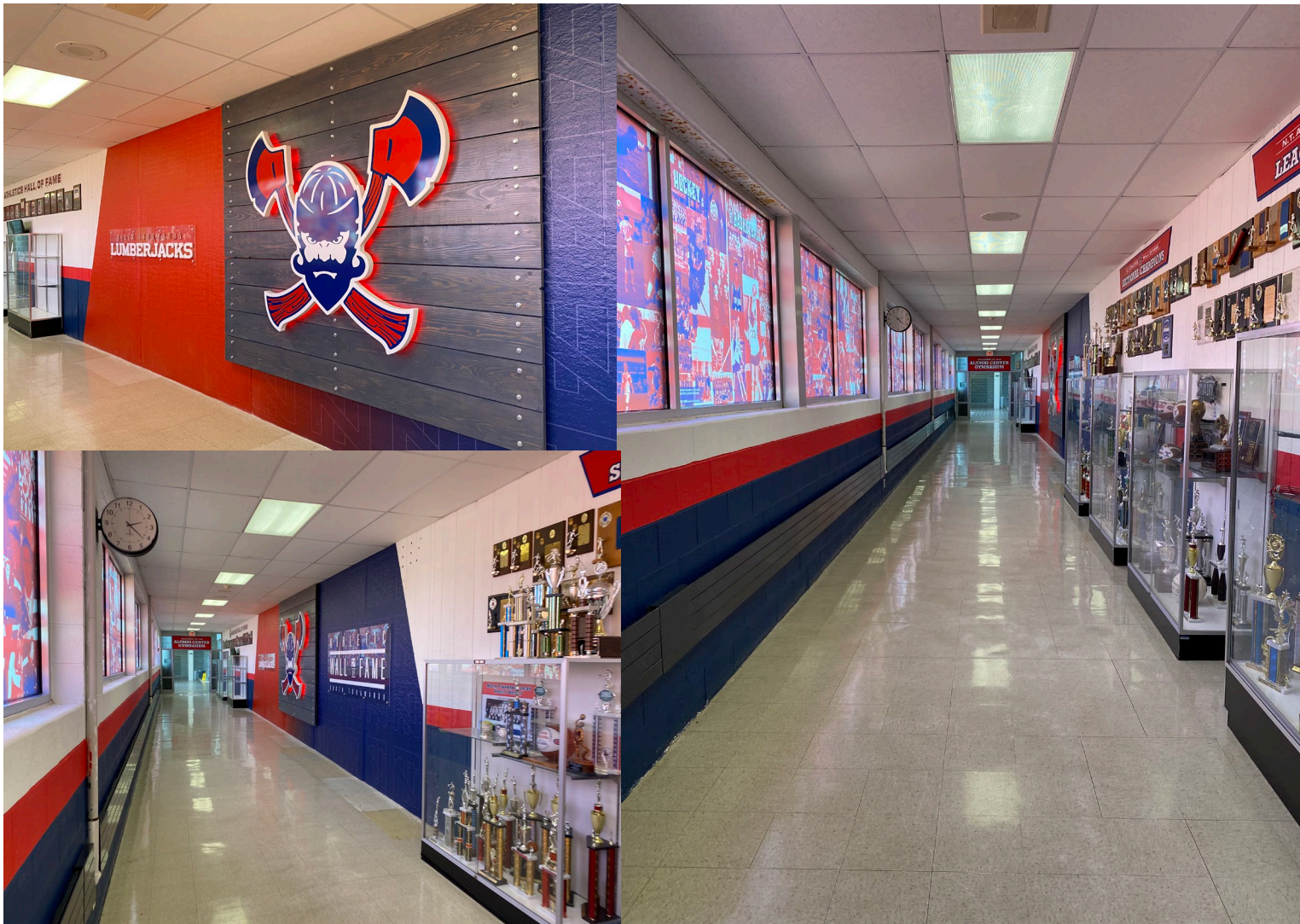
- ☐ All work to be under \$100,000
  - ☐ Administration costs
  - ☐ Architect / Lawyer Fees
  - ☐ Insurance
  - ☐ Newspaper publications
  - ☐ Equipment
  - ☐ Construction

### SCHEDULE

To be completed within a school year







EXISTING

- ☐ All work to take place at NT Middle School / High School
- ☐ Ceilings and walls in disrepair and HIGH maintenance issues – labor hours to fix and maintain.
- ☐ Floors in disrepair and HIGH maintenance issues – labor hours to fix and maintain.





## Base work

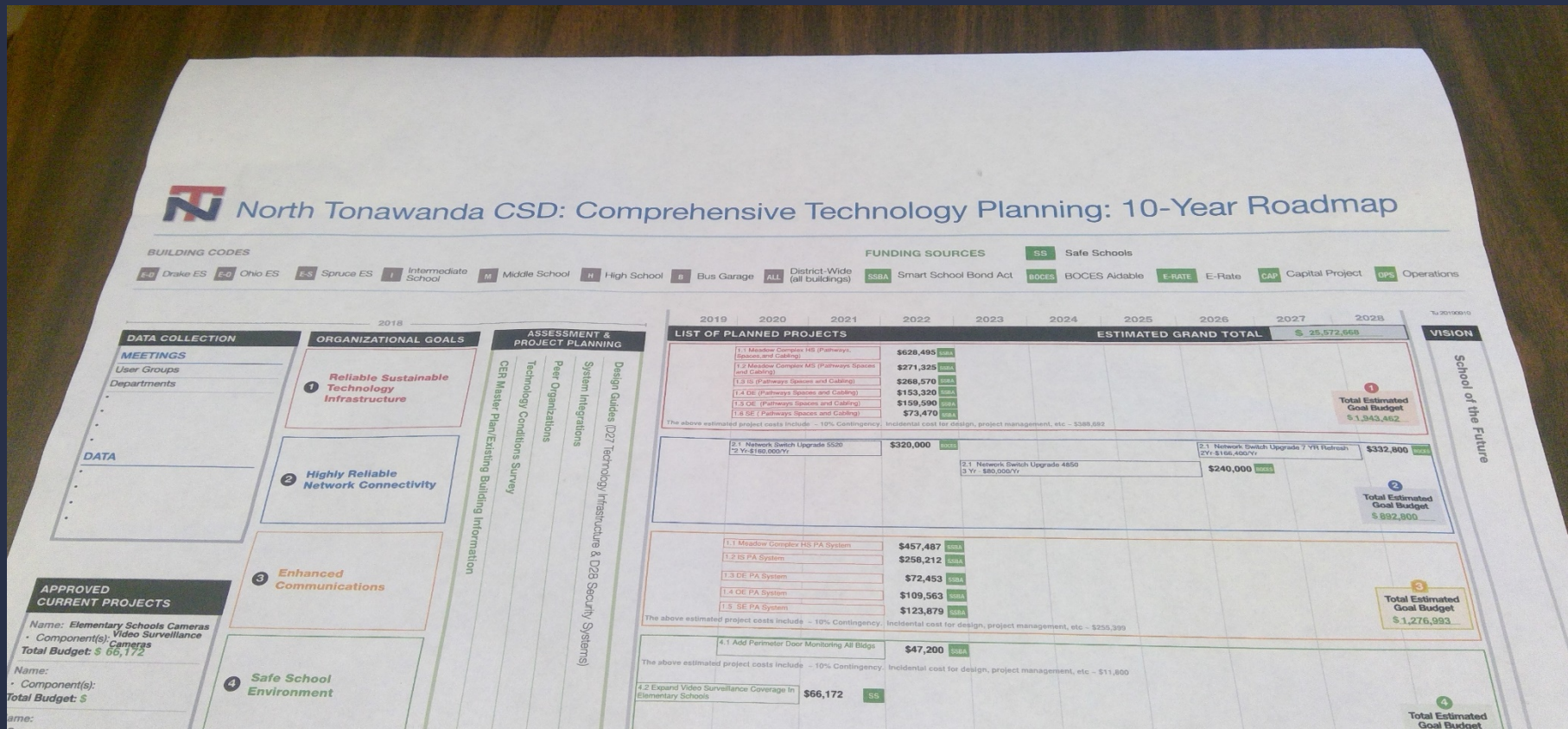
- ☐ All work to take place at NT Middle School / High School
- ☐ Replace ceiling in Wall of Fame hallway
- ☐ Remove floor and polish existing concrete floor

# \$100,000 Capital Outlay Project

- Est. by NYSED Department of Facilities Planning
  - Method to maintain facilities
  - Modest upgrades, and improvements
  - Up to \$100,000 between larger capital projects
- Generate state aid for the school district
  - Approx. 16% of the costs - local funds
  - State will aid at approximately 84%
- Funding to reduce the local cost to taxpayers
- Proposing to use these funds for a project to address **HIGH REPAIR AND MAINTENANCE ISSUES** in/at school buildings.

# Comprehensive Technology Plan

Addressing the backbone, security, and capacity of the District network





## Three-Part Budget: 2021-22

Summary of Revenues	2020-21 Budget	2021-22 Proposed
<b>Revenues</b>		
State/Federal Aid	\$ 43,452,270	\$ 44,605,183
Other Tax Items	\$ 335,000	\$ 444,522
App. Fund Balance	\$ 5,000,000	\$ 4,750,000
Use of Reserves	\$ 1,550,000	\$ 700,000
Real Property Taxes	\$ 28,875,625	\$ 29,300,750
Misc. Revenue	\$ 1,804,045	\$ 2,054,045
<b>Total Revenue</b>	<b>\$ 81,016,940</b>	<b>\$ 81,854,500</b>

# 2021-22 Proposed Expenditure Budget **by Function:** \$81,854,500



General Fund  
Expenditure  
Budget



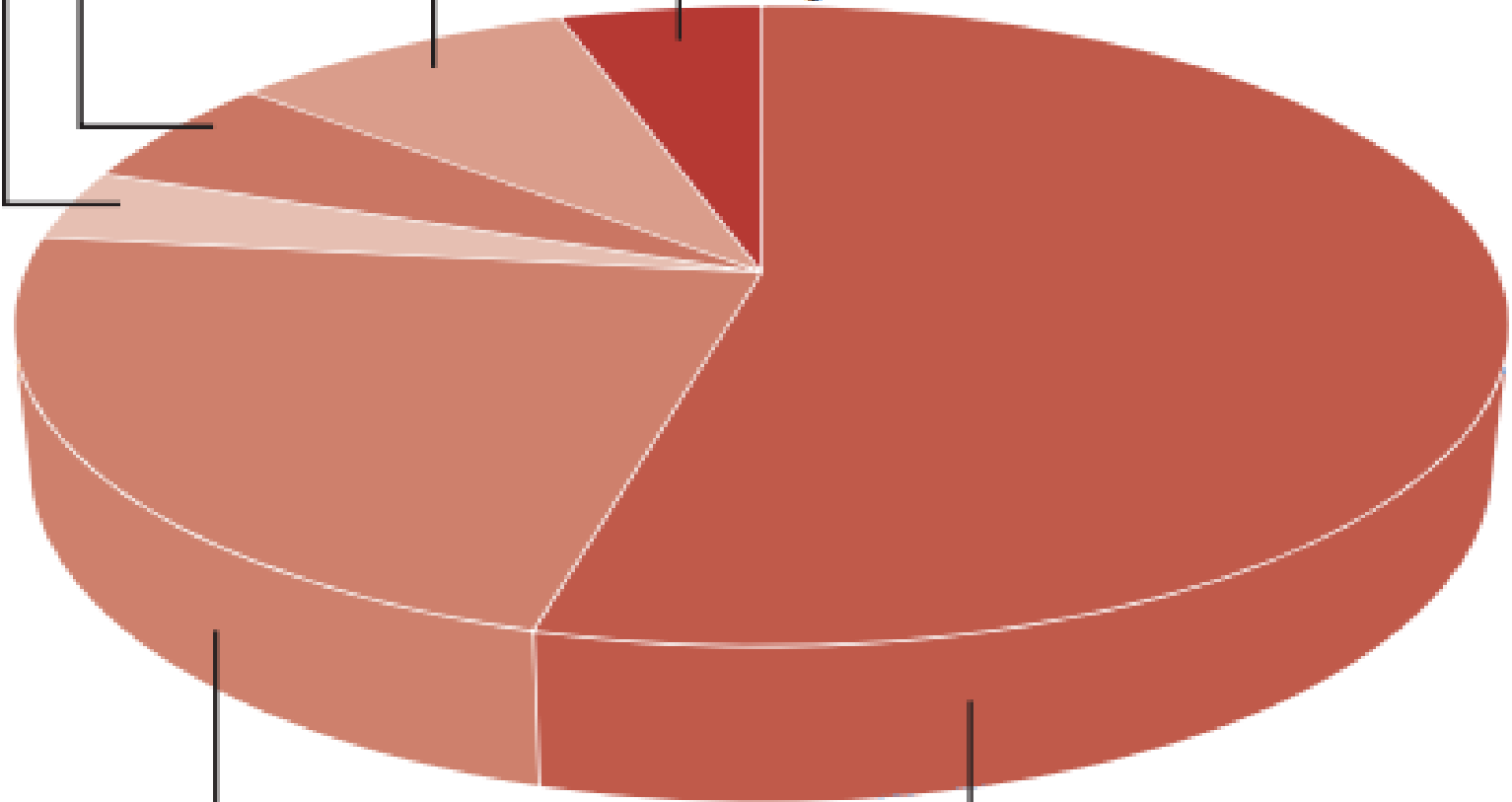
# EXPENDITURES

**General Support: 3.47%**

**Transportation: 4.92%**

**Debt Service/Fund Transfers: 8.61%**

**Operations & Maintenance: 6.03%**

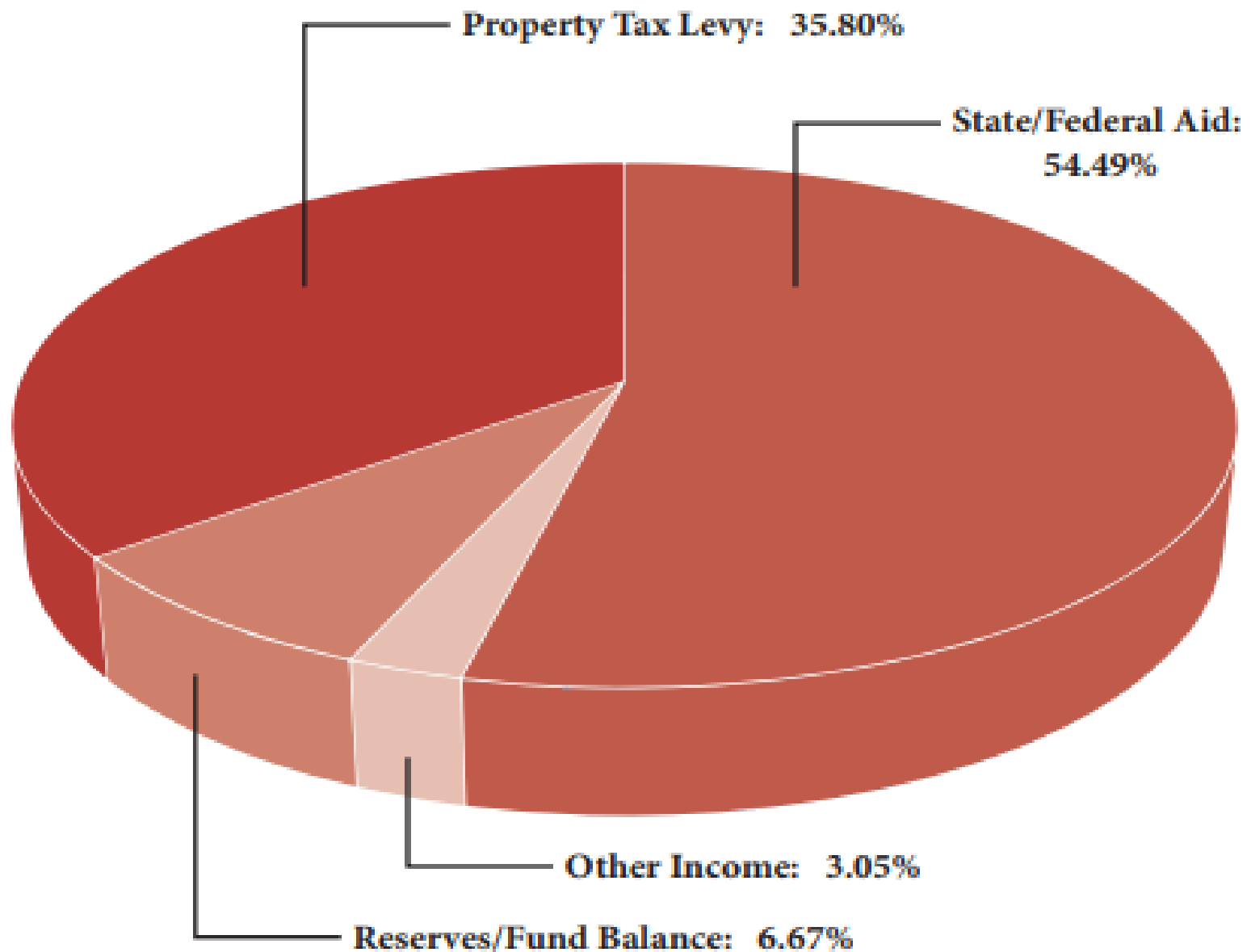


**Instruction: 53.67%**

**Employee Benefits: 23.30%**

	2020-2021	2021-2022	Percent Change from 2020-21
<b>Instruction</b>	<b>\$43,897,021</b>	<b>\$43,931,668</b>	<b>0.08%</b>
Includes: K-12 Instructional program, supervision, curriculum development, BOCES, special education programs, occupational education, interscholastic athletics, co-curricular programs, health services, library media, computer instruction, pupil personnel services.			
<b>Employee Benefits</b>	<b>\$18,350,000</b>	<b>\$19,075,000</b>	<b>3.95%</b>
Includes: Employee retirement systems, health insurance, unemployment insurance, social security and worker's compensation.			
<b>General Support</b>	<b>\$2,911,044</b>	<b>\$2,837,956</b>	<b>-2.51%</b>
Includes: Legal services, personnel, insurance, school board, refund on property tax, BOCES administrative charges, administrative and financial services, public information, central data processing and auditing.			
<b>Transportation</b>	<b>\$4,550,650</b>	<b>\$4,027,276</b>	<b>-11.50%</b>
Includes: Transportation to public and non-public schools, vocational schools, educational field and athletic trips and transportation of special education children.			
<b>Debt Service/Fund Transfers</b>	<b>\$7,154,523</b>	<b>\$7,050,905</b>	<b>-1.45%</b>
Includes: Principal and interest payments on debt for district building reconstruction projects and energy conservation projects. Also, includes District's share of special education summer programs.			
<b>Operations &amp; Maintenance</b>	<b>\$4,153,702</b>	<b>\$4,931,695</b>	<b>18.73%</b>
Includes: Maintenance of district facilities, custodial services and utility costs.			
<b>TOTAL BUDGET</b>	<b>\$81,016,940</b>	<b>\$81,854,500</b>	<b>1.03%</b>

# PROJECTED REVENUES





	2020-2021	2021-2022	Change from 2020-21
<b>State/Federal Aid</b>	<b>\$43,452,270</b>	<b>\$44,605,183</b>	<b>\$1,152,913</b>

State/Federal Aid represents the largest portion of revenue for the District. In the 2021-22 school year, it is projected to be 54.49% of all revenue. This represents an aid increase of \$1,152,913.

<b>Other Income</b>	<b>\$2,139,045</b>	<b>\$2,498,567</b>	<b>\$359,522</b>
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Any income received by the School District other than State and Federal Aid, Fund Balance or Tax Levy is included under this heading. Examples of other income would be: rentals, interest earnings, payments in lieu of taxes, refunds of prior year's expenses, gifts, fees, tax penalties, commissions and athletic event gate receipts.

<b>Reserves/Fund Balance</b>	<b>\$6,550,000</b>	<b>\$5,450,000</b>	<b>(\$ 1,100,000)</b>
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**Reserves:** The District maintains Reserve Funds in accordance with guidelines established by the State of New York and adopted and accepted by the Board of Education. With the significant financial issues currently affecting districts across the State, the Board of Education has adopted a fiscally responsible process to use those reserve funds that are available. They have adopted a process which attempts to maintain quality programs while keeping the tax levy reasonable and within the Tax Cap threshold.

**Fund Balance:** Funds which are budgeted but unexpended at the end of the budget year, and revenues which are realized in excess of those budgeted for the year, are available at the end of the fiscal year to be carried forward as fund balance.

<b>Tax Levy</b>	<b>\$28,875,625</b>	<b>\$29,300,750</b>	<b>\$425,125</b>
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This is the amount to be raised through local property taxes. The Board of Education desires to keep any increases in the levy as low as possible. For the 2021-22 school year, it is anticipated that there will be a tax levy increase of \$404,407 which represents a 1.4 % over the previous year. The District will be using \$700,000 in reserves to offset the loss of tax revenue to support the budget as a temporary measure to provide relief to taxpayers.

<b>TOTAL ESTIMATED REVENUES</b>	<b>\$81,016,940</b>	<b>\$81,854,500</b>	<b>\$837,560</b>
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	2020-2021	2021-2022	Change from 2020-21
State/Federal Aid	\$ 600k – Building, BOCES, and Transportation Aid	\$44,605,183	\$1,152,913
State/Federal Aid represents the largest portion of revenue for the District. In the 2021-22 school year, it is projected to be 54.49% of all revenue. This represents an aid increase of \$1,152,913.			
Other Income	\$ 400k – One year increase	\$2,498,567	\$359,522
Any income received by the School District other than State and Federal Aid, Fund Balance or Tax Levy is included under this heading. Examples of other income would be: rentals, interest earnings, payments in lieu of taxes, refunds of prior year's expenses, gifts, fees, tax penalties, commissions and other income.			
Reserves/Fund Balance	Last year used \$1.2 million for buses	\$5,450,000	(\$ 1,100,000)
<b>Reserves:</b> The District maintains Reserve Funds in accordance with guidelines established by the State of New York and adopted and accepted by the Board of Education. With the significant financial issues currently affecting districts across the State, the Board of Education has adopted a fiscally responsible process to use those reserve funds that are available. They have adopted a process which attempts to maintain quality programs while keeping the tax levy reasonable and within the Tax Cap threshold.			
<b>Fund Balance:</b> Funds which are budgeted but unexpended at the end of the budget year, and revenues which are realized in excess of those budgeted for the year, are available at the end of the fiscal year to be used for other purposes.			
Tax Levy	\$404,407 PLUS prorated taxes	\$29,300,750	\$425,125
This is the amount to be raised through local property taxes. The Board of Education desires to keep any increases in the levy as low as possible. For the 2021-22 school year, it is anticipated that there will be a tax levy increase of \$404,407 which represents a 1.4 % over the previous year. The District will be using \$700,000 in reserves to offset the loss of tax revenue to support the budget as a temporary measure to provide relief to taxpayers.			
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$81,016,940</b>	<b>\$81,854,500</b>	<b>\$837,560</b>

# Tax Levy And Rates



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	20-21	21-22	Change
Tax Levy	<b>\$28,896,343</b>	\$29,300,750	<b>\$ 404,407</b>
	Includes prorated taxes		
Tax Levy Rate	<b>\$ 22.63</b>	\$ 22.93	<b>\$ .30</b>

## Estimated Impact on Taxes

Increase on 75,000 household	<b>\$ 22.70/YEAR</b>	<b>Estimated</b>
Increase on 100,000 household	<b>\$ 30.27/YEAR</b>	<b>Estimated</b>
Increase on 150,000 household	<b>\$ 45.40/YEAR</b>	<b>Estimated</b>

## Proposed Tax Levy Rate Increase 1.4 %

**Star exemptions and credits will impact individual properties based on the information provided the property owners. Actual rate may vary.**

# Proposition #1

## General Fund Budget

### PROPOSITION NO. 1: 2021-22 BUDGET

Shall the following resolution be adopted ?

**RESOLVED**, that the budget of the City School District of the City of North Tonawanda, Niagara County, New York (the "District") for the fiscal year commencing July 1, 2021, and ending June 30, 2022, in the amount of \$81,854,500, is hereby approved and adopted and the required funds therefor are hereby appropriated and the necessary real property taxes required shall be raised by a tax on the taxable property in the District to be levied and collected as required by law.

*Represents a **1.4 % (\$404,407) proposed tax levy increase.***

# Proposition #2

## **PROPOSITION NO. 2:**

### **ESTABLISHMENT OF A NEW 2021 CAPITAL IMPROVEMENTS AND TRANSPORTATION RESERVE FUND**

Shall the following resolution be adopted ?

RESOLVED, that the Board of Education (the "Board") of the City School District of the City of North Tonawanda, Niagara County, New York (the "District") is hereby authorized to establish a capital reserve fund pursuant to Section 3651 of the Education Law of the State of New York (the "Fund"); that the Fund shall be known as the "2021 Capital Improvements and Transportation Reserve Fund" of the District; that the Fund shall be established for the purposes of financing, in whole or in part, (a) the acquisition, construction, reconstruction, expansion, renovation, alteration and improvement of buildings, facilities, sites and real property by the District, or the District's share of the cost of any capital improvements project undertaken by a Board of Cooperative Educational Services ("BOCES") of which the District is (or may become) a component district, including, in all cases, the acquisition of necessary furnishing, equipment, machinery and apparatus and (b) the acquisition of various school buses, school bus-type vans/minivans/suburbans, and similar vehicles (and related equipment) for use in the transportation program of the District; that the ultimate amount of such Fund shall not be greater than \$ 15,000,000 (plus interest earned thereon); that the probable term of such Fund shall be not longer than ten (10) years; and that the permissible sources from which the Board is authorized to appropriate monies to such Fund from time to time shall be (a) amounts applied thereto from budgetary appropriations of the District; (b) unappropriated fund balance of the District; (c) State aid received as reimbursement for expenditures by the District in connection with District capital improvements or transportation-related purchases (whether or not such improvements or purchases were financed in whole or in part from the Fund); (d) the proceeds from the sale of unneeded real or personal property owned by the District, if permitted by law and if so directed by the Board; (e) such other sources as the Board of the voters of the District may direct from time to time, all as may be permitted by law.

# Proposition #2

\$

## Aided Expense

\$

- For every \$1 spent, about \$.80 will come back in State Aid.  
(Transportation or Building)

Use of Savings to fund expenses not taxes

Pays for the local share of bus purchases and capital projects out of SAVINGS to OFFSET a future tax increase



# Transportation Capital Expenditure

## Current Fleet Structure

- 46 total vehicles
  - This year – **Increase** fleet by 2 Type C's,
    - Type C – Buy 5, trade 3
    - Type A – Buy 3, trade 3
  - Next year – **Reduce** fleet by 5 type A's,
    - Type C – Buy 0, trade 0
    - Type A – Buy 6, trade 11

26 Type C's (Big Bus)



20 Type A's (Small Bus)



After these changes, total fleet make-up will be: 28 Type C's and 15 Type A's.

# BUDGET CHALLENGES

## APPROPRIATIONS

- **COVID-19 (unknown)**
- Benefits-(Retirement, Health)
- Contractual Increases
- Staff costs -negotiated contracts
- Tuition costs – BOCES /out of district programs

## REVENUE

- Federal and State Aid
- Keeping Tax Levy Low
  - Tax Cap
  - Measured small increases over time
- Appropriation of Fund Balance and use of Reserves
  - Planned spending of savings
  - Offset of tax increases



# Should the budget fail

## Contingency Budget and Tax Cap

- Go directly to a Contingency Budget **or**
- Conduct a Second vote  
(Same Budget, Amended Budget or Contingency with propositions)
- A failed second vote and/or contingency budget means
- **\$1,453,000** in cuts to be compliant with current contingent budget rules.

# What do we stand to lose?

- Contingent Budget

- 0 % increase
- Board evaluates ordinary contingent expenses
- Removes capital and equipment expenditures

- What do these support?

- Student equipment – program needs (science and music programs)
- Safety measures – cameras, doors, etc.
- Transportation – Bus Purchases
- 100k Capital Outlay and Improvement Project
- Public use of building use will be limited

# What do we stand to lose?

- Contingent Budget

- 0 % increase - Lose the advantage of state aid which is driven by these capital expenditures
- Board expenses
- Remove expenditures
- For every dollar spent we get

- What do we stand to lose? money back from the state to aid the operations of facilities.
- Student (science
- and mu

**Keep Local Taxes Low**

- Safety measures – cameras, doors, etc.
- Transportation – Bus Purchases
- 100k Capital Outlay and Improvement Project
- Public use of building use will be limited

# The 2021-22 Budget

The Board of Education adopted an expenditure plan of **\$81,854,500** for the **2021-22** school year at its **April 14<sup>th</sup>, 2021** meeting. This represents a budget to budget increase of **1.03%** with a projected tax levy and tax rate increase of **1.4%**. The Board believes that this budget carries forward quality programs for students in a fiscally responsible manner.



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# The 2021-22 Budget

- Increases spending by \$ 837,560 (1.03%) compared to the 2020-21 budget.
- Uses \$ 5,450,000 million of fund balance and reserves to preserve program and offset taxes.
- Has a tax levy BELOW the limit allowed by the tax cap legislation.
- Adds staffing for school safety and security with addition of another SRO.
- Keeps class sizes similar to 2020-21.



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# The 2021-22 Budget

- Preserves all existing programs for students.
- Prepares the District for a 5-year strategic plan, focusing on social/emotional practices in a trauma informed model, Response to Intervention (RTI) and 21st century learning opportunities.
- Continues the implementation of multiple pathways to graduation with career academies and the Alternative School program.



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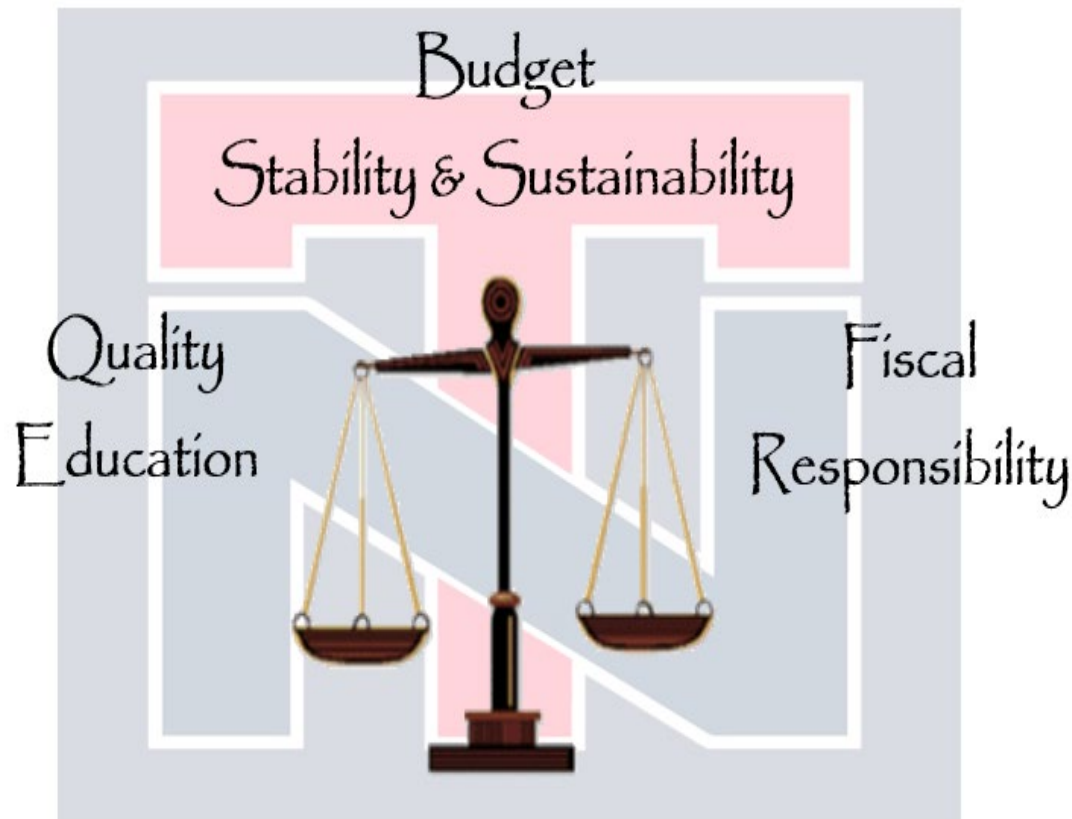




\$ **Proposition # 1 - Budget increase of 1.03 % with a 1.4 % tax levy increase.**

\$ **Proposition # 2 - Establish a reserve to offset future tax increases for capital purchases or projects.**

**Long-term planning and budgeting philosophy**



IN CLOSING

Not a question of **IF** we can reach  
the goals for the District



It is a question of HOW we  
make them happen.



# North Tonawanda City School District

## Annual Budget Vote and Board of Education Election

### Voting Location:

Fine Arts/Alumni Center  
405 Meadow Drive



Hours:  
Tuesday, May 18, 2021  
12:00 PM (noon) - 9:00 PM



## Candidates for the Board of Education

Vote for three (listed by position on ballot)

STEPHANIE EMILIANI   ●   CHERYL MCMAHON   ●   KRISTA VINCE GARLAND

There are three position(s) to be filled on the Board. The candidate(s) receiving the largest number of votes shall be elected for a term that shall begin July 1, 2021 and end June 30, 2024. A brief biography of each candidate appears on the District website

COMMUNITY



LEADERSHIP

# Comments/Questions

- Board Members
- Public