



**North Tonawanda
City Schools**

2022-23 Budget Hearing

**Board of Education Meeting
May 10, 2022**



In the budget hearing tonight there will be a review of the proposed 2022-23 budget presented in the administrative, capital, and program components as required by education law.

Meeting Agenda



**Achieving
Excellence**

- 1) 2022-23 Budget Review
- 2) General Fund Budget
 - 1) Administration \$ 6,828,416
 - 2) Program \$ 61,468,153
 - 3) Capital \$15,258,431
 - 4) Revenues \$ 83,555,000
- 3) 2022-23 Budgetary Items
- 4) Proposition #1
 - 1) General Fund Budget
- 5) Introduction of Candidates



**Achieving
Excellence**

2022-23 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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Excellence**

2022-23 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
- ✓ Capital Improvement Projects
- ✓ Improve Security of Facility
- ✓ Use of Reserves (Fiscal Stability)
- ✓ Offset tax increase



**2.08 % increase
over
2021-22 Budget**

Expenditures

2022 – 23 proposed Expenditure Budget

\$ 83,555,000

\$1,700,500 increase over
2021-22 Budget

Previous year over 20-21
\$837,560 or 1.03%

**1.4 % increase
over
2021-22 Budget**

**previous year
increase of 1.4 %**



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Tax Levy Summary

2021-22 Budget

\$ 29,300,750

**2021-22 Proposed
Budget**

\$ 29,711,000

\$ 410,250 increase

New York State Law requires that the budget be presented in a three-part format detailing the

Administrative

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

Total Administrative

\$ 6,828,416

Program

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

Total Program

\$ 61,468,153

Capital

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

Total Capital

\$ 15,258,431



Achieving Excellence

**General Fund
Expenditure
Budget**



ADMINISTRATION



Board of Education

- District Clerk
- Election
- Legal Notices
- Training

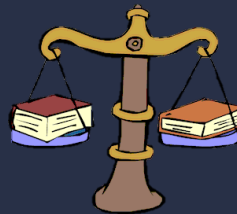


Administrative Staff

- 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: 2022-23

Summary of Expenditures		2021-22 Budget	2022-23 Proposed
Administrative			
Account Function			
1010	BOARD OF EDUCATION	\$ 33,246	\$ 64,490
1040	DISTRICT CLERK	\$ 6,023	\$ 6,023
1060	DISTRICT MEETING	\$ 9,909	\$ 9,909
1240	CHIEF SCHOOL ADMINISTRATOR	\$ 262,779	\$ 269,227
1310	BUSINESS ADMINISTRATION	\$ 405,763	\$ 380,267
1320	AUDITING	\$ 42,091	\$ 42,091
1325	TREASURER	\$ 1,515	\$ 1,515
1330	TAX COLLECTOR	\$ 15,676	\$ 15,676
1345	PURCHASING	\$ 18,868	\$ 21,558
1380	FISCAL AGENT FEE	\$ 14,747	\$ 14,747
1420	LEGAL	\$ 107,055	\$ 166,849
1430	PERSONNEL	\$ 229,524	\$ 277,691
1480	PUBLIC INFORMATION & SERVICES	\$ 52,733	\$ 56,010
1670	CENTRAL PRINTING & MAILING	\$ 41,409	\$ 88,909
1680	CENTRAL DATA PROCESSING	\$ 770,968	\$ 800,000
1910	UNALLOCATED INSURANCE	\$ 325,919	\$ 325,919
1920	SCHOOL ASSOCIATION DUES	\$ 15,404	\$ 15,404
1981	BOCES ADMINISTRATIVE COSTS	\$ 399,105	\$ 425,000
2010	CURRICULUM DEVEL & SUPERVISION	\$ 408,951	\$ 455,845
2020	SUPERVISION-REGULAR SCHOOL	\$ 1,782,598	\$ 1,877,601
2070	INSERVICE TRAINING-INSTRUCTION	\$ 209,713	\$ -
9000s	BENEFITS	\$ 1,453,025	\$ 1,513,685
Total Administrative		\$ 6,607,021	\$ 6,828,416

PROGRAM



Student Program Needs

- Supplies and Materials
- Technology
- Equipment
- Teachers Training



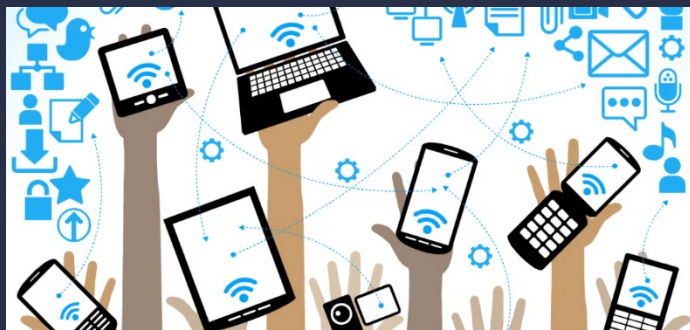
Special Items

- SWD summer
- Transportation



Instructional Staff

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



Three-Part Budget: 2022-23

Summary of Expenditures		2021-22 Budget	2022-23 Proposed
Program			
Account			
Function			
1420	LEGAL	\$ 38,424	\$ -
2070	INSERVICE TRAINING-INSTRUCTION	\$ -	\$ 340,500
2110	TEACHING-REGULAR SCHOOL	\$ 19,972,627	\$ 20,756,068
2250	PROGRAMS-STUDENTS W/ DISABIL	\$ 13,927,627	\$ 11,961,634
2259	PROGRAM FOR ENGLISH LANGUAGE LEARNERS	\$ 301,686	\$ 310,007
2280	OCCUPATIONAL EDUCATION	\$ 1,356,860	\$ 1,500,000
2330	TEACHING-SPECIAL SCHOOLS	\$ 15,893	\$ 100,000
2610	SCHOOL LIBRARY & AUDIOVISUAL	\$ 368,267	\$ 378,277
2630	COMPUTER ASSISTED INSTRUCTION	\$ 1,798,923	\$ 2,033,874
2805	ATTENDANCE-REGULAR SCHOOL	\$ 99,144	\$ 39,960
2810	GUIDANCE-REGULAR SCHOOL	\$ 926,136	\$ 977,926
2815	HEALTH SERVICES-REGULAR SCHOOL	\$ 636,604	\$ 754,220
2820	PSYCHOLOGICAL SRVC-REG SCHOOL	\$ 383,829	\$ 352,316
2825	SOCIAL WORK SRVC-REG SCHOOL	\$ 884,355	\$ 845,219
2850	CO-CURRICULAR ACTIV-REG SCHL	\$ 179,869	\$ 211,500
2855	INTERSCHOL ATHLETICS-REG SCHL	\$ 678,586	\$ 819,261
5510	DISTRICT TRANSPORTATION	\$ 2,525,825	\$ 2,673,028
5530	GARAGE	\$ 197,701	\$ 214,410
5540	CONTRACT TRANSPORTATION	\$ 500,000	\$ 750,000
5550	PUBLIC TRANSPORTATION	\$ 3,750	\$ 3,750
9901	TRANSFER OTHER FUNDS	\$ 125,000	\$ 125,000
9900s	BENEFITS	\$ 16,182,919	\$ 16,321,203
Total Program		\$ 61,104,025	\$ 61,468,153

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: 2022-23

Summary of Expenditures		2021-22 Budget	2022-23 Proposed
Capital			
Account			
Function			
1620	OPERATION OF PLANT	\$ 3,298,878	\$ 4,254,464
1621	MAINTENANCE OF PLANT	\$ 1,632,817	\$ 1,391,317
1930	JUDGMENTS & CLAIMS	\$ 20,682	\$ 20,682
1964	REFUND ON REAL PROPERTY TAXES	\$ 26,116	\$ 26,116
5510	DISTRICT TRANSPORTATION	\$ 800,000	\$ 578,500
9711	DEBT SERVICE - SERIAL BONDS	\$ 4,890,875	\$ 6,403,960
9731	DEBT SERVICE - BANS	\$ 1,491,750	\$ -
9789	DEBT SERVICE - OTHER	\$ 443,280	\$ 443,280
9950	TRANSFER TO CAPITAL	\$ 100,000	\$ 600,000
9900s	BENEFITS	\$ 1,439,056	\$ 1,540,112
Total Capital		\$ 14,143,454	\$ 15,258,431

100k Project

Capital Improvements – State Aided

SCOPE

North Tonawanda Intermediate School
Base Work:

- ☐ Exterior door replacement
- ☐ Sidewalk installation by existing playground

Alternates:

- ☐ Garden area and planters
- ☐ Installation of bike ramps provided by District

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

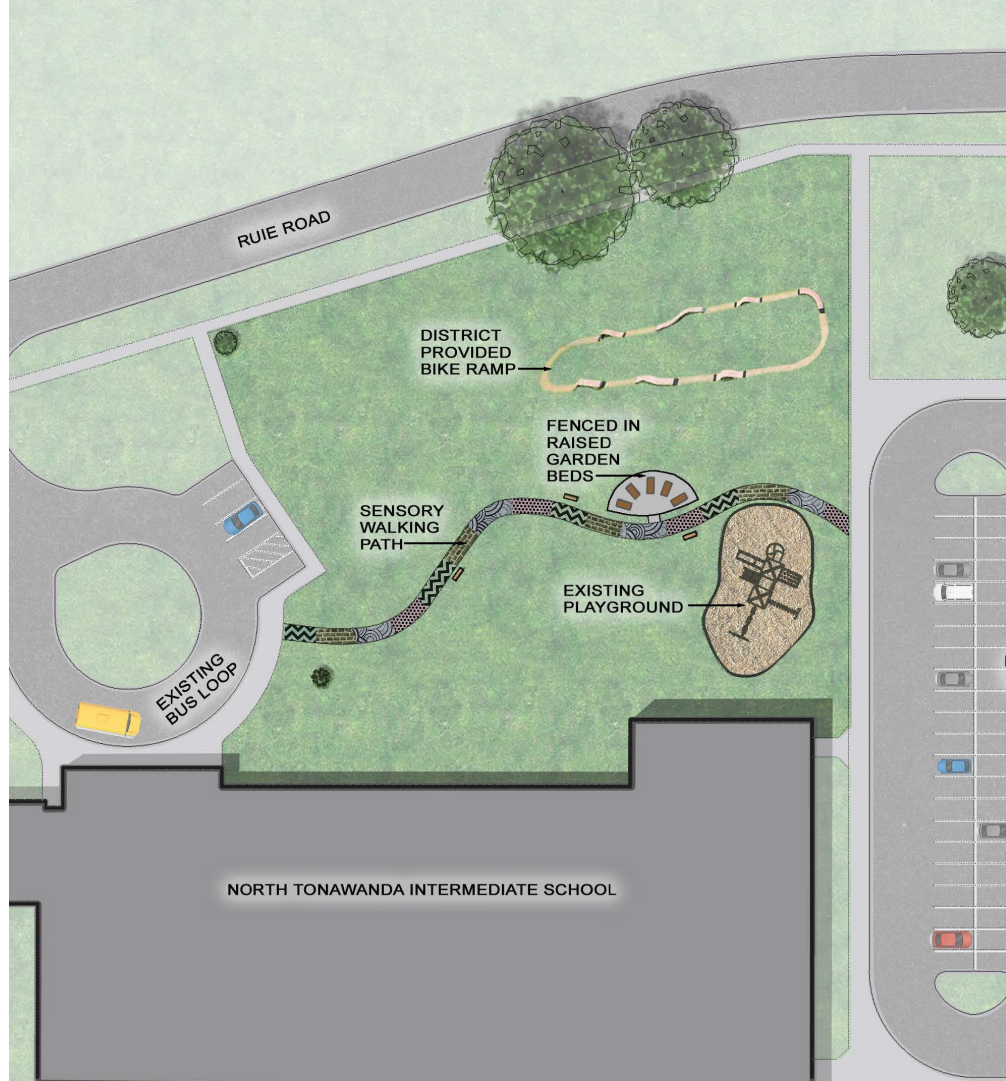


Proposal



- Areas of damage
- Requires Maintenance
- Old / outdated hardware

EXISTING DOORS



- **New sidewalk**
- **Accessible route**
- **New bike ramps**
- **District Provided**
- **Garden area**
- **Planter beds**

PROPOSED SIDEWALK

Three-Part Budget: 2022-23

Summary of Revenues	2021-22 Budget	2022-23 Proposed
Revenues		
State/Federal Aid	\$ 44,605,183	\$ 45,761,000
Other Tax Items	\$ 444,522	\$ 424,000
App. Fund Balance	\$ 4,750,000	\$ 4,750,000
Use of Reserves	\$ 700,000	\$ 875,000
Real Property Taxes	\$ 29,300,750	\$ 29,711,000
Misc. Revenue	\$ 2,054,045	\$ 2,034,000
Total Revenue	\$ 81,854,500	\$ 83,555,000

Tax Levy And Rates



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	21-22	22-23	Change
Tax Levy	\$29,300,750	\$29,711,000	\$ 410,250
Tax Levy Rate	\$ 22.78	\$ 23.10	\$.32

Estimated Impact on Taxes

Increase on 100,000 household	\$ 31.91/YEAR	Estimated
Increase on 150,000 household	\$ 47.86/YEAR	Estimated
Increase on 200,000 household	\$ 63.81/YEAR	Estimated

**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: 2022-23 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, 2022, and ending June 30, 2023, in the amount of \$83,555,000, 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 % (\$410,250) proposed tax levy increase.***

Transportation Expenditure

Transportation Capital Expenditure

In the 2022-2023 budget year, the district is proposing to purchase one type “C”, 66-passenger big buses, six type “A”, small buses, and additional school bus-type vans/ minivans/suburban, or similar vehicles for the purpose of transporting students as part of home to school and extra-curricular services. These vehicles will be replacing vehicles that will be retired from the current district fleet that are aging out. These purchases will be made on the basis of state contract and current market prices which may limit the number of vehicles that are actually able to be purchased via this budget line.



Type C's (Big Bus)



Type A's (Small Bus)

BUDGET CHALLENGES

APPROPRIATIONS

- 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
- **\$786,000** 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.

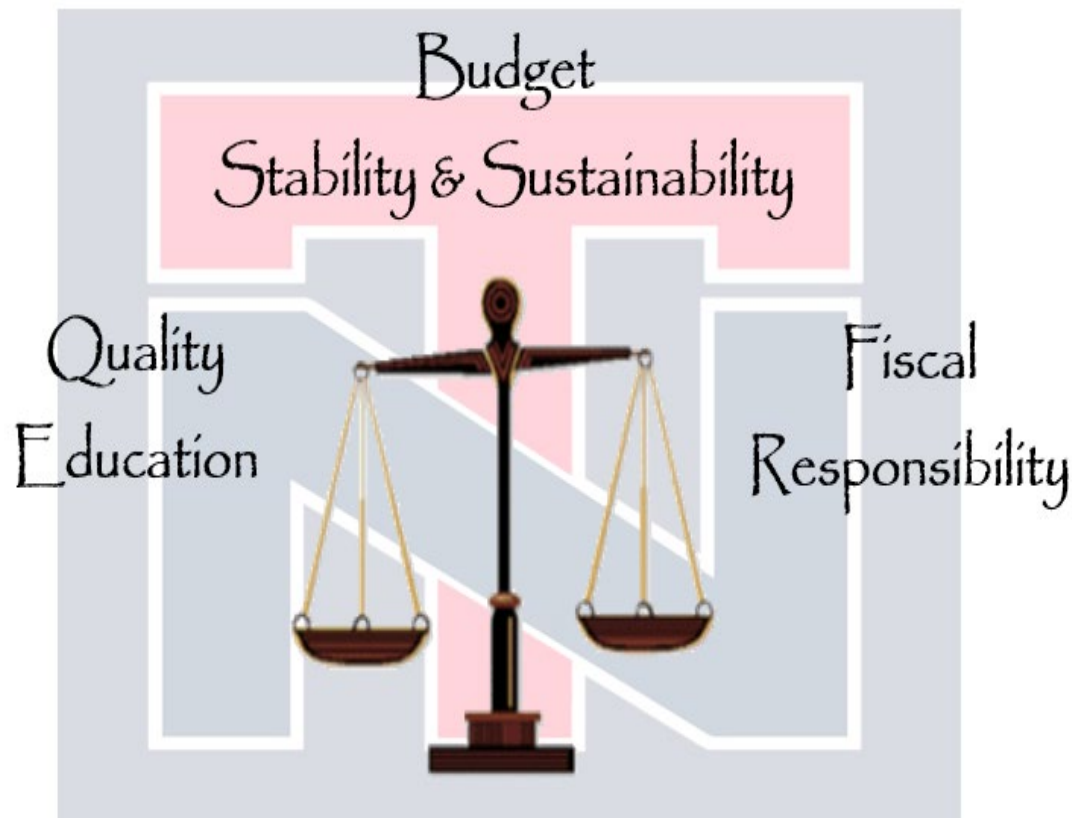
- Student (science and music)

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

\$ **Proposition # 1 - Budget increase of 2.08 %
with a 1.4 % tax levy increase.**

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 17, 2022
11:00 AM - 8:00 PM



Budget Hearing

Tuesday, May 10, 2022
7:00 PM
Fine Arts/Alumni Center
405 Meadow Drive

Candidates for the Board of Education
Vote for three (listed by position on ballot)

Gabrielle Richards • Michael Getz • Joshua Cress
Peter Chenier Jr. • Ryan Howze • Jacob Quinn
Chloe Mulvaugh

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, 2022 and end June 30, 2025. A brief biography of each candidate appears on the District website

COMMUNITY



LEADERSHIP

Comments/Questions

- Board Members
- Public