



**North Tonawanda
City Schools**

2024-2025

Budget Hearing

**Board of Education Meeting
May 14, 2024**

Meeting Agenda



**Achieving
Excellence**

2024-25 Budget Review

- ❖ Budget Goals
- ❖ Proposition #1
 - ❖ General Fund Expenditure Budget
 - ❖ Expenditures by Category
 - ❖ Administrative, Program, & Capital
 - ❖ Revenues
 - ❖ Tax Levy & Projected Tax Rates
- ❖ Proposition #2
 - ❖ Capital Improvement Project

2024-25 Budget Goals



**Achieving
Excellence**

Budget Goals:

- ❖ Continue the practice of conservative budgeting to maintain fund balance.
- ❖ Work collaboratively to strategically transition away from our dependence on federal stimulus funds.
- ❖ Make budgetary decisions that are consistent with long-term financial planning.
- ❖ Continue to keep tax increases to a minimum (under the tax cap).
- ❖ Communicate budgetary needs and decisions to the public throughout the budget process.
- ❖ Maintain the safety of our students and staff in our buildings at all times.

Proposition #1

General Fund Expenditure Budget



Achieving
Excellence

Proposed Budget for 2024-25

\$ 83,510,000

- **\$1,610,000** decrease over 2023-24 budget.
- **1.89%** decrease compared to prior year budget.



Three Part Expenditure Budget

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:

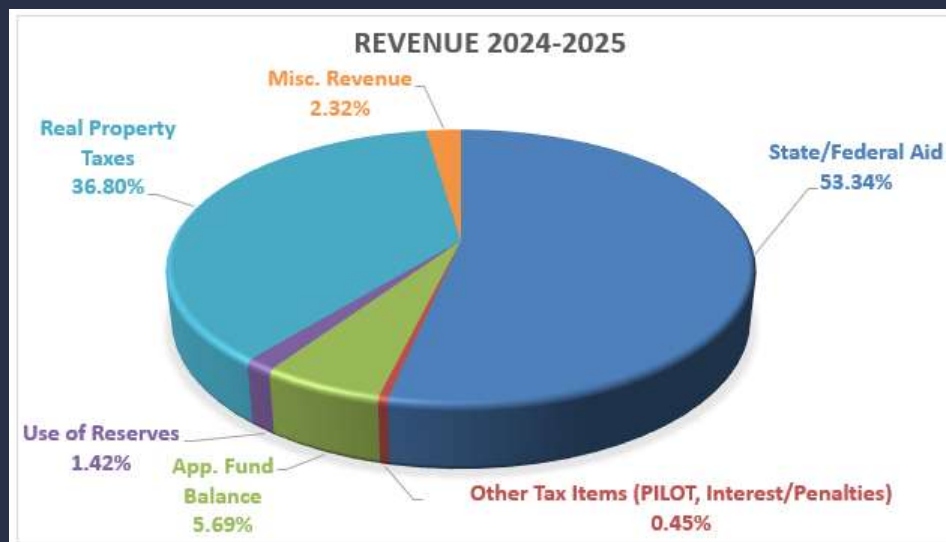
Administrative	Program	Capital
<ul style="list-style-type: none"> • Central Administration • Business Office • Curriculum Development • Instructional Administrators 	<ul style="list-style-type: none"> • Regular School Instruction • Special Education • Student Services • Instructional Media • Extracurricular Activities • Student Transportation • Community Services 	<ul style="list-style-type: none"> • Maintenance and Operations • Judgements and Claims • Refunds of Taxes • Debt Service
Total Administrative	Total Program	Total Capital
\$ 7,439,009	\$ 60,781,374	\$ 15,289,617

<u>ACTUAL</u> 2023-2024		COMPONENT	<u>PROPOSED</u> 2024-2025		Dollar Change	Percent Change
\$ 61,514,247	72.27%	PROGRAM	\$ 60,781,374	72.78%	\$ (732,873)	-1.19%
\$ 15,993,942	18.79%	CAPITAL	\$ 15,289,617	18.31%	\$ (704,324)	-4.40%
\$ 7,611,812	8.94%	ADMINISTRATION	\$ 7,439,009	8.91%	\$ (172,803)	-2.27%
\$ 85,120,000	100.00%	TOTALS	\$ 83,510,000	100.00%	\$ (1,610,000)	-1.89%

Proposed Revenues for 2024-25

Three-Part Budget: 2024-25

Summary of Revenues	2023-24 Budget	2024-25 Proposed
Revenues		
State/Federal Aid	\$ 46,291,000	\$ 44,540,294
Other Tax Items (PILOT, Interest/Penalties)	\$ 459,000	\$ 371,931
App. Fund Balance	\$ 4,750,000	\$ 4,750,000
Use of Reserves	\$ 800,000	\$ 1,184,275
Real Property Taxes	\$ 30,127,000	\$ 30,730,000
Misc. Revenue	\$ 2,693,000	\$ 1,933,500
Total Revenue	\$ 85,120,000	\$ 83,510,000



Proposition #1

Proposed Tax Levy



Achieving
Excellence

Proposed Tax Levy for 2024-25

\$ 30,730,000

- **\$603,000** increase over 2023-24 tax levy.
- **2.00%** increase compared to prior year tax levy.
 - Property Tax Cap for 2024-2025 → **2.74%**
 - The proposed tax levy increase stays **BELOW** the tax cap for 2024-25



Proposition #1

Proposed Tax Levy



Achieving
Excellence

	23-24		24-25		Change
Tax Levy	\$30,127,000		\$30,730,000		\$ 603,000
Tax Levy Rate	\$ 23.12		\$ 23.58*		\$ 0.46

Estimated Impact on Taxes

Increase on 100,000 household**		\$ 46.27/Year	Estimated**
Increase on 150,000 household**		\$ 69.41/Year	Estimated**
Increase on 200,000 household**		\$ 92.55/Year	Estimated**

* Tax Rate is based on total assessed property values district-wide, which have not yet been finalized.

** Assessed Property Values

**Proposed Tax Levy Rate
Increase 2.00 %**

STAR exemptions and credits will impact individual properties. Actual tax rate may vary.

What Happens if the Budget Does Not Pass?

- ❖ Revote Date – June 18, 2024
- ❖ Or we go directly to a Contingency Budget
 - ❖ The proposed budget will need to be reduced by an additional **\$645,500**
 - ❖ This could include additional staffing cuts
 - ❖ No equipment purchases
 - ❖ Reduction in the use of facilities
 - ❖ Removal of the Capital Outlay Project

2024-2025 Budget Highlights



**Achieving
Excellence**

Budget Highlights:

- ❖ Large reduction in State Aid (Foundation Aid).
 - ❖ Makes up the largest portion of our revenue.
- ❖ Capital Outlay Project (\$100k) to include door replacement at the MS/HS campus.
- ❖ Reduction of staffing positions through attrition.
- ❖ Increase in contracted services
 - ❖ School Resource Officers
 - ❖ OT/PT services
 - ❖ Transportation contractor
- ❖ Reduction in equipment
 - ❖ Metal detectors purchased in 23-24
- ❖ Reduction in BOCES spending
 - ❖ Bringing Special Education programs back to NT.

Proposition #2

Capital Improvement Project



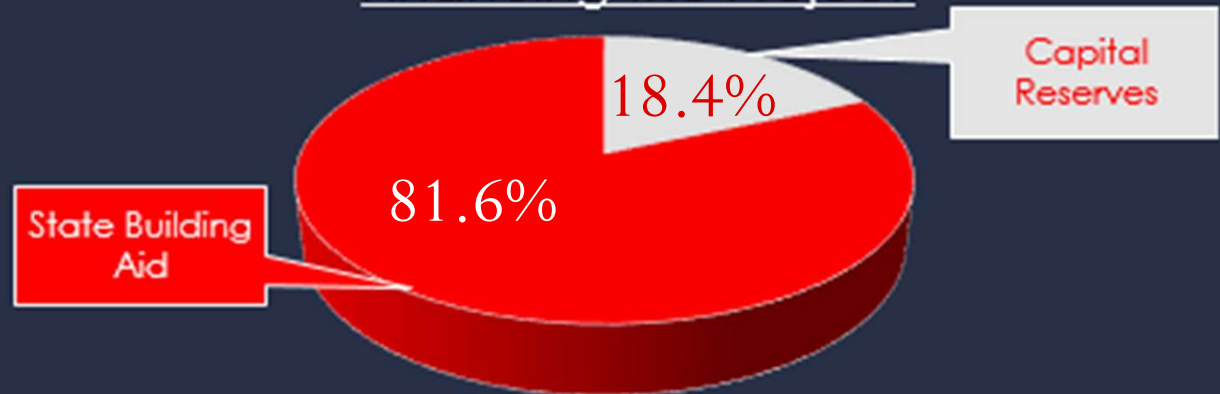
**Achieving
Excellence**

CAPITAL PROJECT VOTE

39.9M BUDGET

NO LOCAL PROPERTY
TAX IMPACT

Financing the Project:



K-6 Buildings & Transportation

Highlighted Items in Project Scope Include:

- LED Signs at road (Drake, Ohio, Spruce, NTI)
- Exterior stair replacement (Drake)
- Classroom sink & cabinet replacements (Drake & Ohio)
- Auditorium/stage renovations (Spruce, Ohio, Drake and NTI)
- Cafeteria renovations (Spruce)
- Transportation Facility renovations (offices, bathrooms, parking lot, and roof)



Middle/High School Campus



WINDOW / SHADE REPLACEMENTS



ROOF REPLACEMENTS



ART ROOM CONCEPTUAL RENDERING

Highlighted Items in Project Scope Include:

- High School Secure/Main Entry renovation (seen on next slide)
- High School classroom renovations (art, science, woodshop, music suite, and family & consumer science)
- LED Sign at road
- Window replacements
- Roof repairs
- Pool equipment replacements
- Bathroom renovations



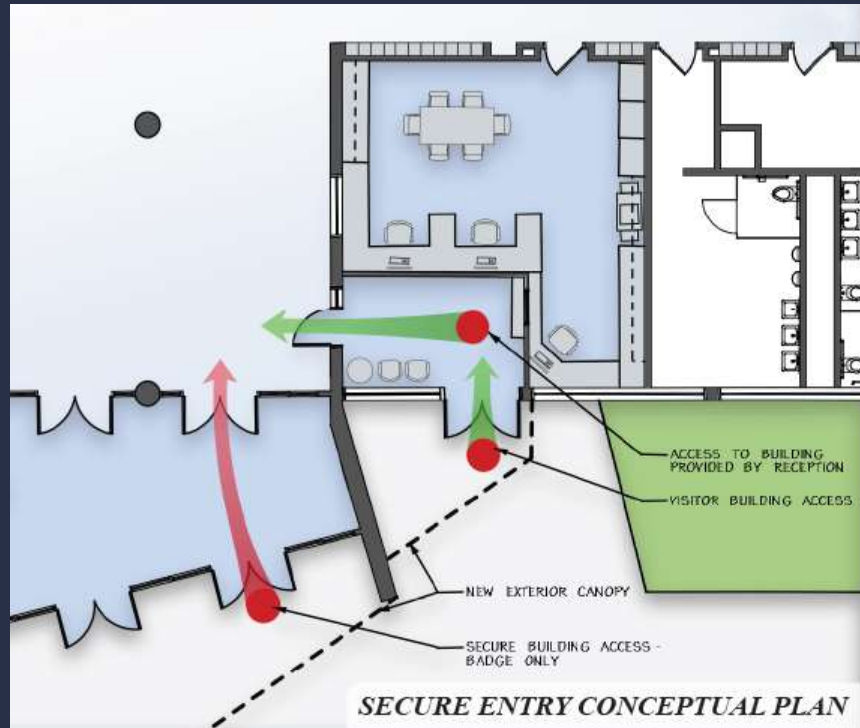
SCIENCE ROOM CONCEPTUAL RENDERING



FACS ROOM CONCEPTUAL RENDERING

New Secure Entry at the High School

ensures the safety of our students and staff



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 21, 2024
11:00 AM - 8:00 PM



Comments/Questions

- Board Members
- Public

