



# 2025-2026 Budget

## Educational Program Continuation Increases January 8th, 2025

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# Objective



To strategically utilize the district's fiscal resources to support student educational outcomes for the 2025-2026 school year and beyond in a fiscally responsive manner.



# Budget Presentation Goals



## Review historical district trends

- Student Demographics
- Staffing vs Student Enrollment
- Live Birth Rates vs Kindergarten Enrollment

## Recently audited year-end fiscal performance

- Revenues
- Expenses

## Determine initial program continuation expense increases

- Contractual salary and associated benefit increases
- Student programmatic requirements (Special Education, McKinney Vento, BOCES)
- Custodial supplies
- Utilities and school transportation fuel





# Historical District Trends

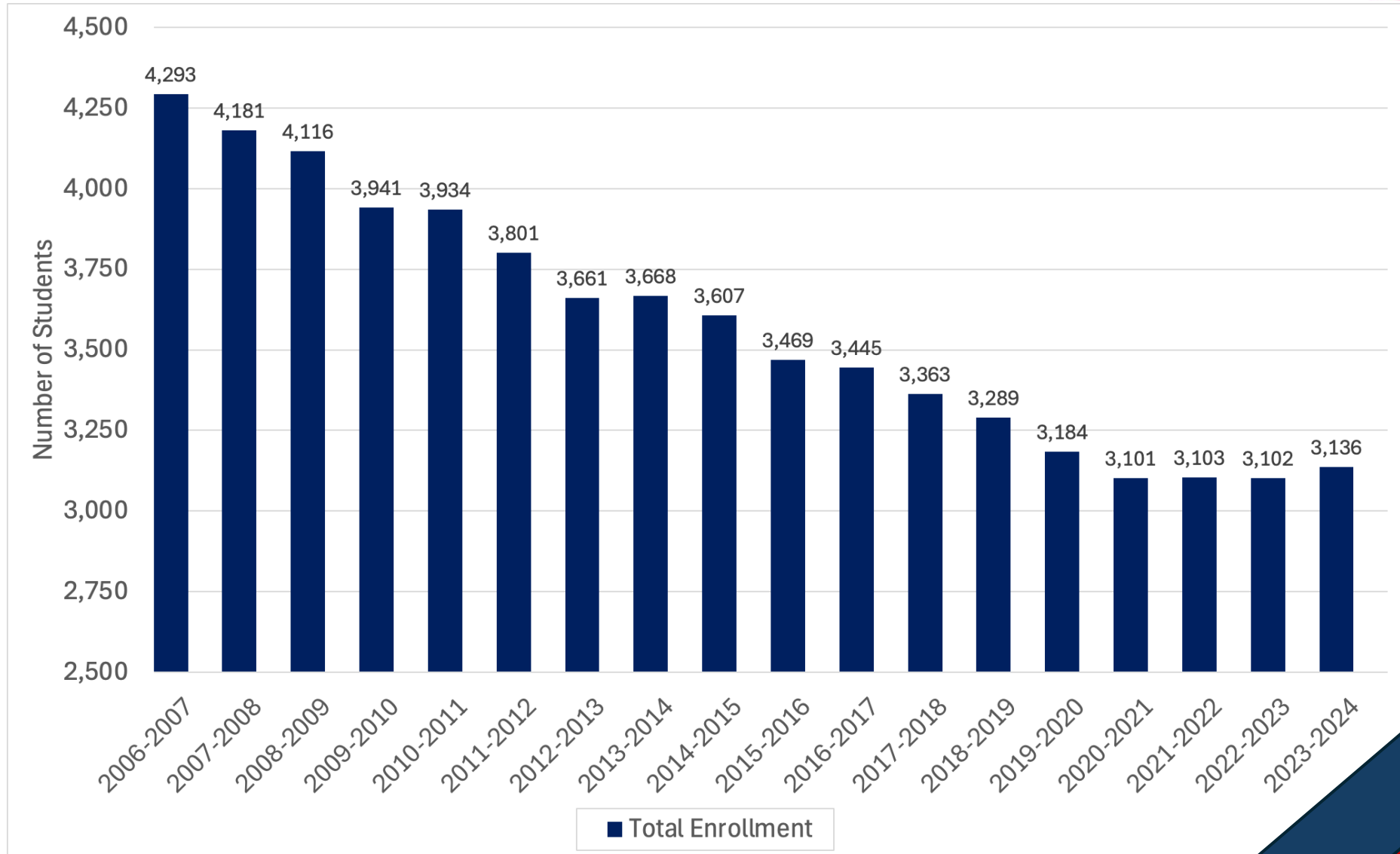


# Student Enrollment and Demographics Over Time

Source: Frontline Analytics; NYSED School Enrollment Data



Over the past 18 years, student enrollment has declined 26.95%.



# Student Enrollment and Demographics Over Time

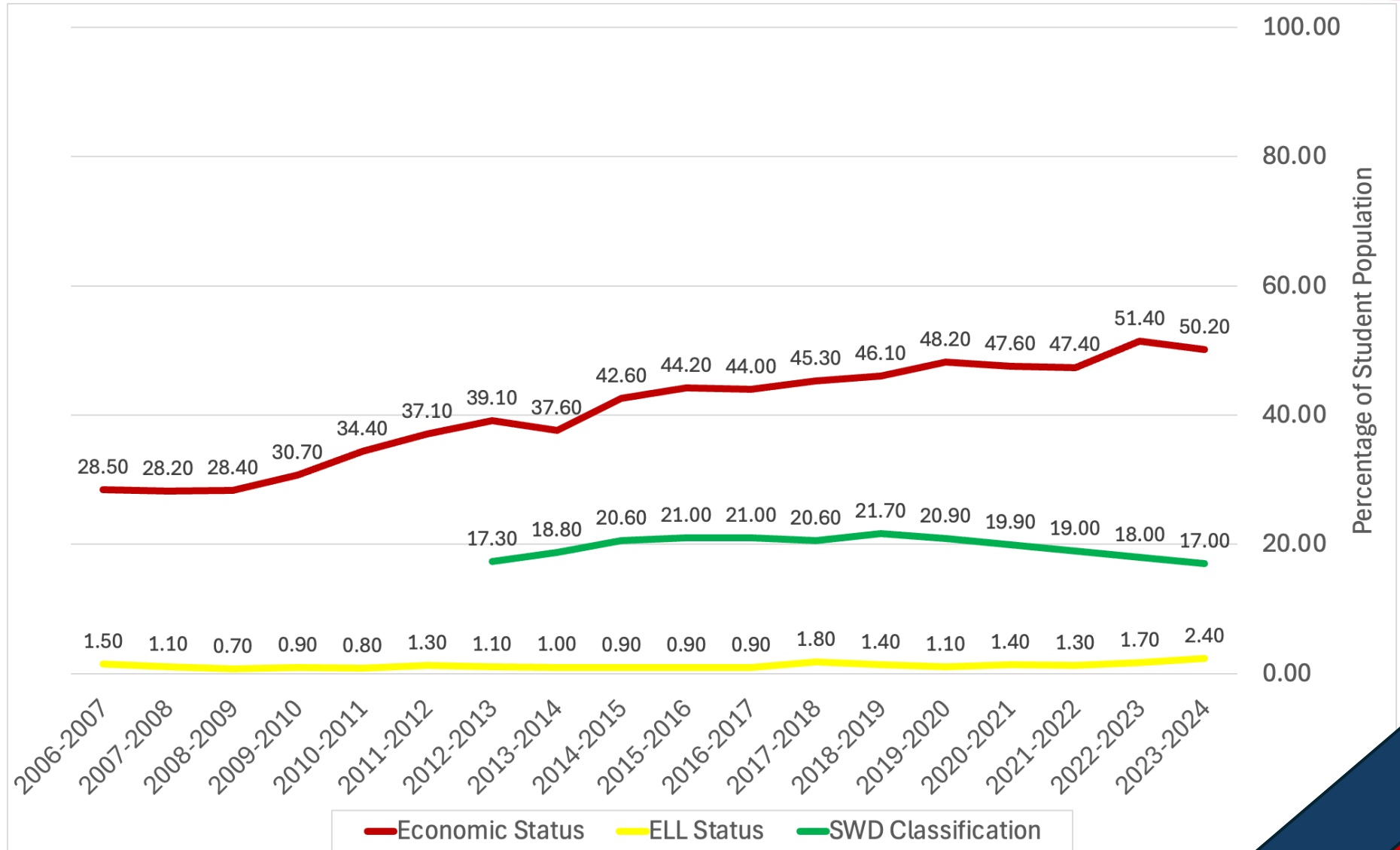
Source: Frontline Analytics; NYSED School Enrollment Data



Over the past 18 years, student demographic trends have shifted:

76% increase in students combating the impacts of poverty

60% increase in English Language Learners

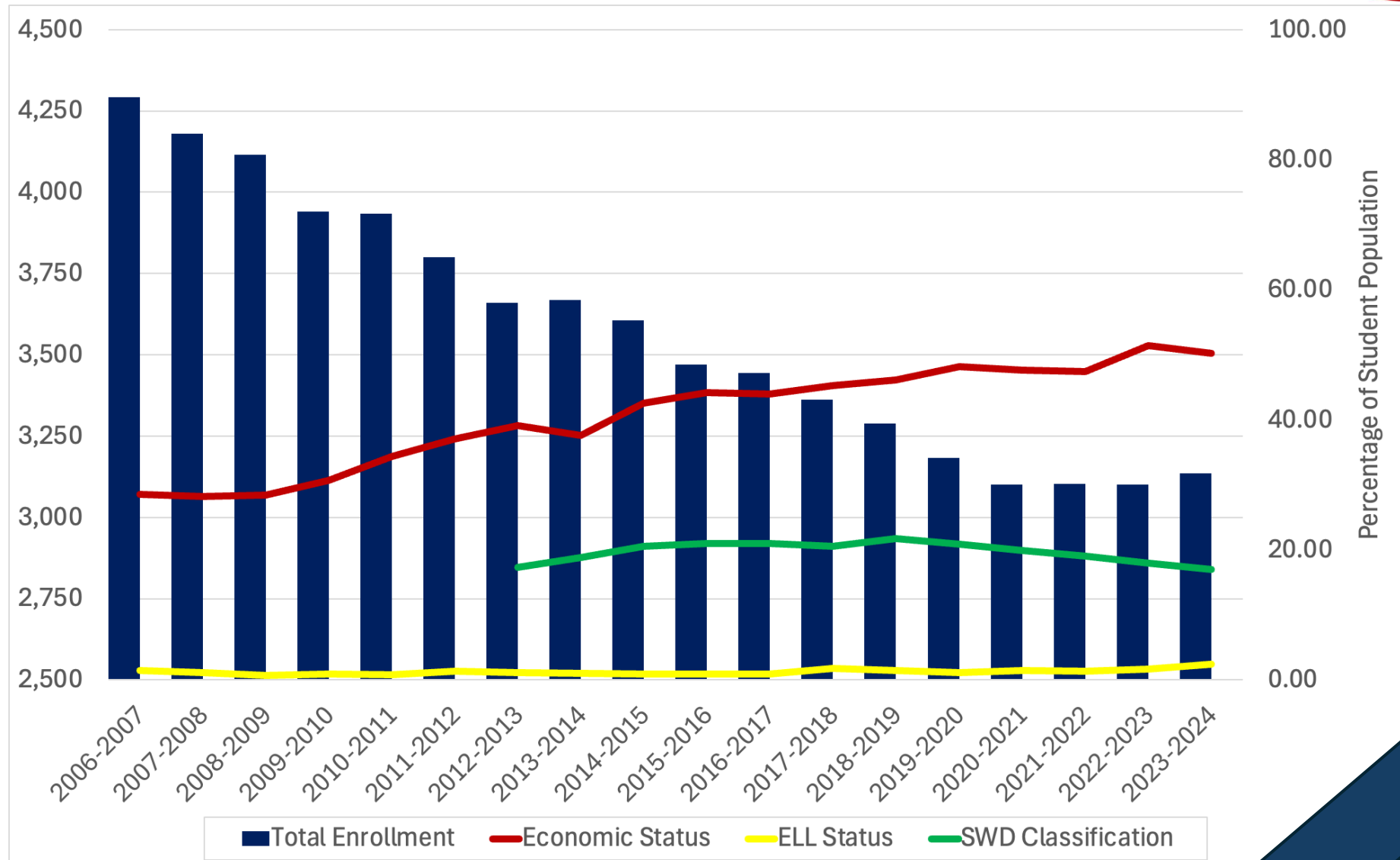


# Student Enrollment and Demographics Over Time

Source: Frontline Analytics; NYSED School Enrollment Data



While student enrollment has declined, the portrait of a Lumberjack has become more diverse over time.

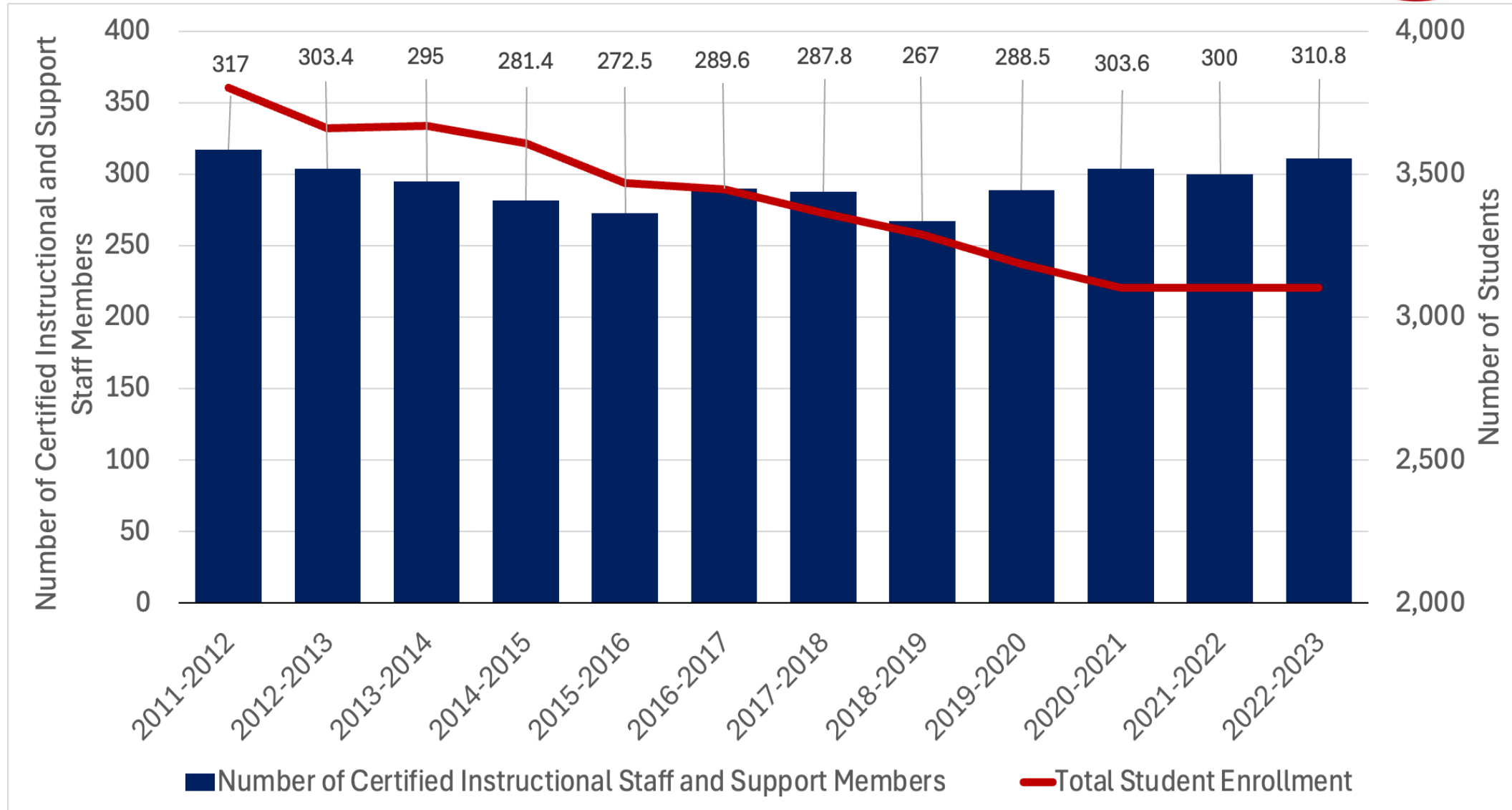


# Student Enrollment and Demographics Over Time

Source: Frontline Analytics; NYSED Salary and Enrollment Records

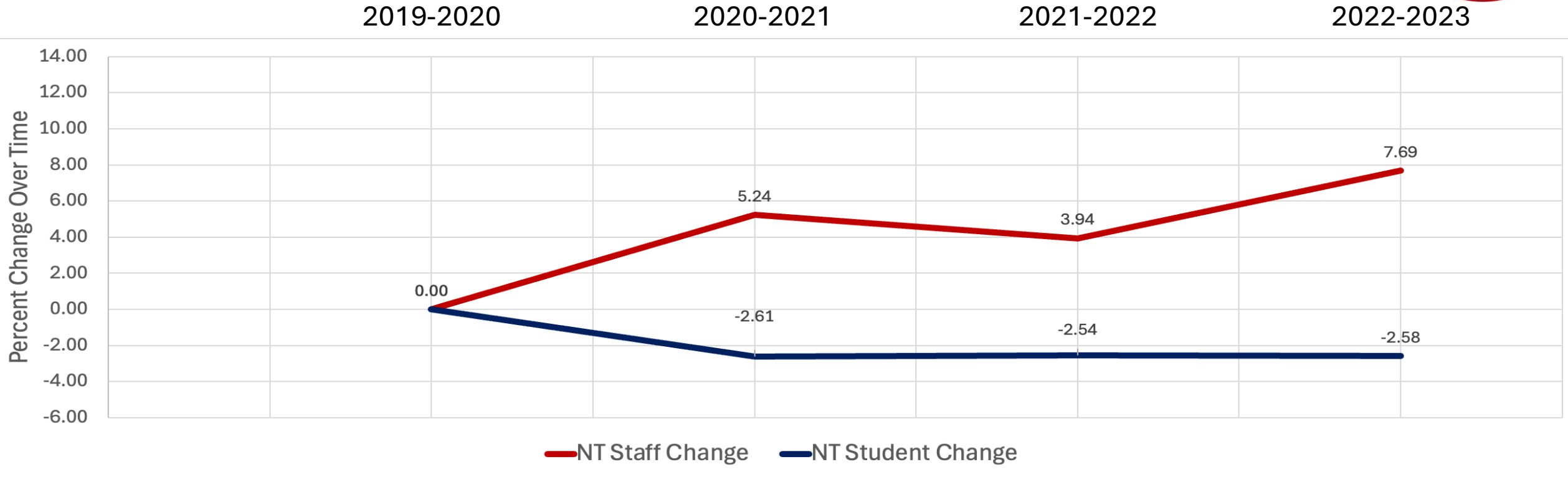


\*New York State verified staffing data is only available dating back to the 2011-2012 school year.



# Student Enrollment vs District Staffing Post-Student Enrollment Stabilization

Source: *Frontline Analytics; NYSED Salary and Enrollment Records*



While student enrollment over the most recent five years has stabilized, staffing has adjusted to meet programmatic needs:



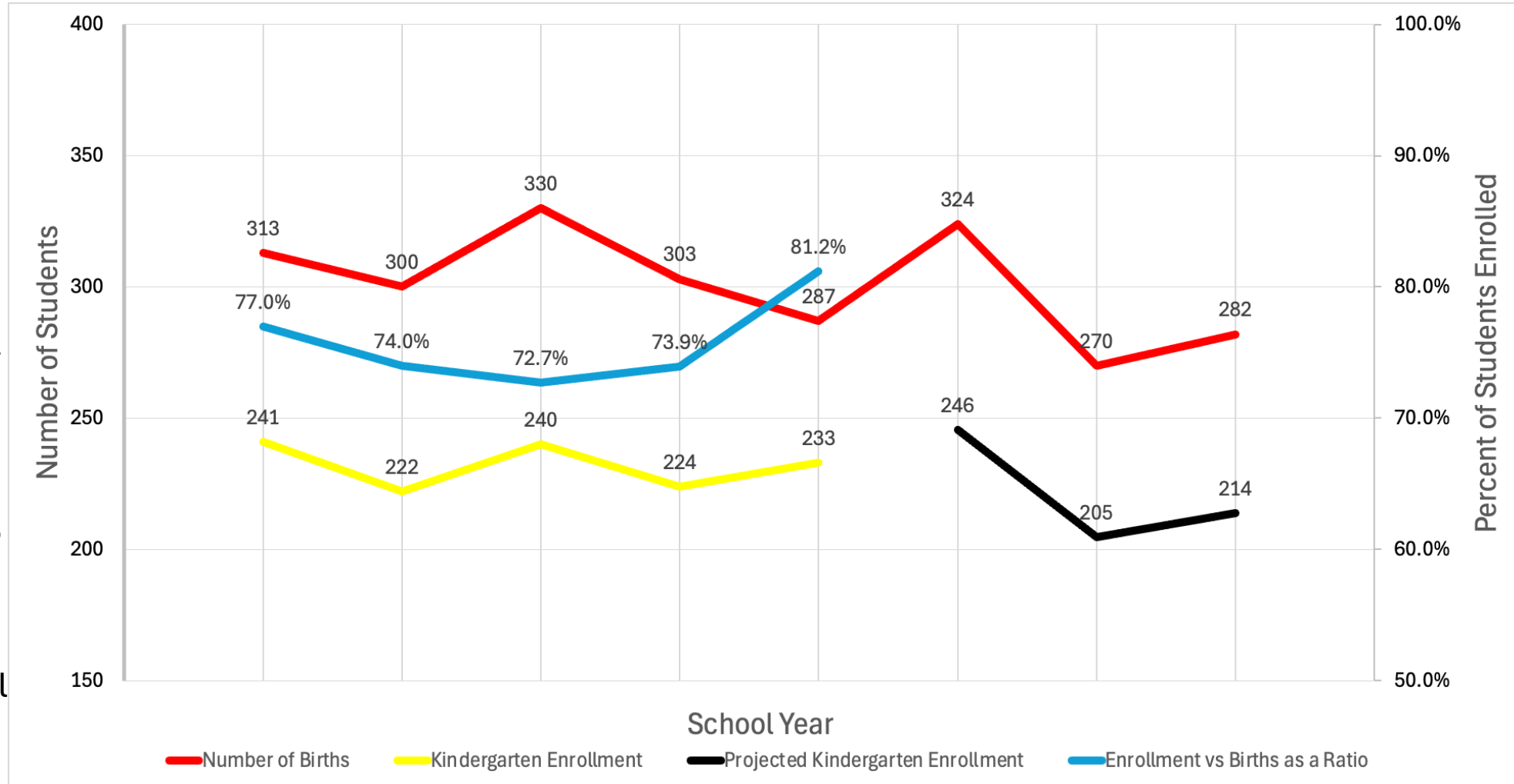
- Special education classrooms were created as students were brought back from agency and BOCES placements.
- Increase in students requiring *English Language Learner* supports.

# North Tonawanda Live Birth Rates vs Kindergarten Enrollment (2020-2021 Through 2027-2028)

Source: *Frontline Analytics; New York State Department of Health*



20-21    21-22    22-23    23-24    24-25    25-26    26-27    27-28



Future projected kindergarten enrollment is based on the District's average ratio of *Live Births* from the Department of Health to actual kindergarten enrollment over the previous five years.

Kindergarten enrollment is **projected** to:

**Increase** for the 2025-2026 school year.

**Decrease** for the 2026-2027 and 2027-2028 school years.



# Audited Year-End Fiscal Performance



# External Audit

## General Fund Year over Year Revenues and Expenses

Source: *Drescher & Malecki* Fiscal Year End External Audit, Page 16



Total Revenue Earned	Year over Year Revenue Change	Fiscal Year Ending June 30th	Year over Year Expense Change	Total Expenses Incurred
\$75,861,801	N.A.	<b>2021-2022</b>	N.A.	\$68,257,687
\$77,553,122	\$1,691,321	<b>2022-2023</b>	\$971,117	\$69,228,804
\$79,748,581	\$2,195,459	<b>2023-2024</b>	\$6,098,058	\$75,326,862

\*Revenues and expenses represent general fund figures only.

The *American Rescue Plan (ARP)* as well as *Elementary and Secondary Emergency Relief Fund (ESSER)* grants offset **\$8,094,200** worth of general fund expenditures over this three-year period.



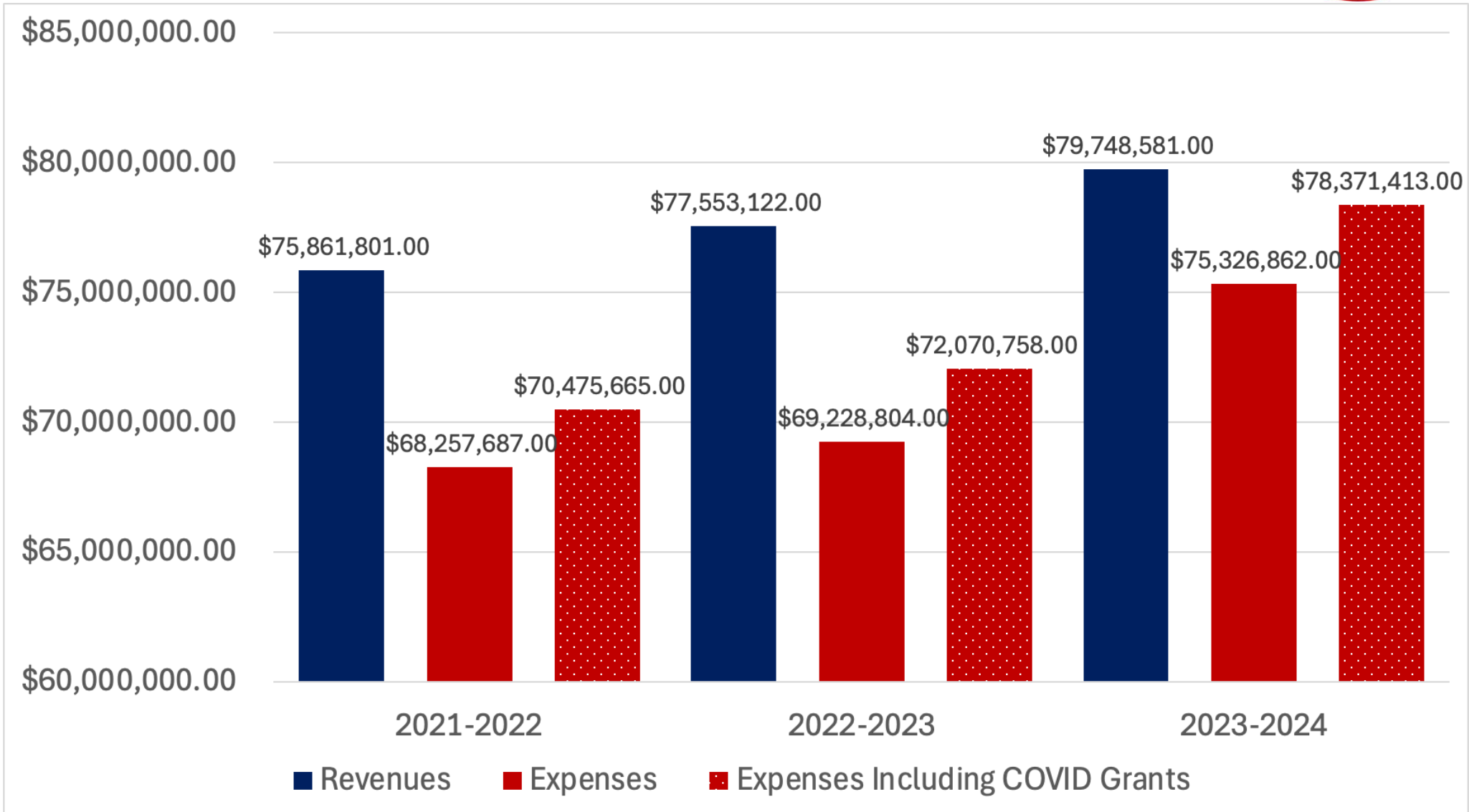
# External Audit

## Year over Year Revenues and Expenses

Source: *Drescher & Malecki* Fiscal Year End External Audit, Page 16



The polka dot graph represents estimated district general fund expenses if COVID relief funds were not available based on the grants' final cost reports.





# Initial Program Continuation Expense Increases



# Program Continuation Net Changes



Category	Net Change	Description
Employee Salaries (Does not include retirement savings)	\$4,512,875	Contractual increases*
Employee Benefits (Does not include retirement savings)	\$2,186,075	Mandated benefits per salary increases*
Instructional Supports (Supplies & Equipment)	\$512,909	Reallocation of BOCES special classes Lead water testing Transportation fuel and additional bus purchase**
BOCES Support Services	\$379,695	Estimated BOCES increases includes BOCES CTE tuition
Debt Service	(\$2,247,450)	Past capital projects have been paid***
<b>Total</b>	<b>\$5,344,105</b>	<b>Anticipated 2025-2026 Program Continuation Expense</b>

\*Federal grant programs have encompassed associated salary and benefits. These salaries and benefits are excluded from the general fund program increases identified above.

\*\*Anticipated reduction of \$273,194 in transportation aid with twenty-five buses purchased in July of 2020 no longer generating aid for the 2026-2027 school year.

\*\*\*Anticipated reduction in equivalent revenue (building aid) for the 2025-2026 school year.



# 2025-2026 January Draft Working Budget



2024-2025 Approved General Fund Budget	\$83,510,000
Anticipated 2025-2026 Program Continuation Net Changes	\$ 5,344,105
2025-2026 Draft Working Budget (January)	\$88,854,105



# Important Next Steps



- Analyze the Governor's *Executive Budget* state aid proposal as well as potential staff retirements.
- Identify non-mandated potential expense reductions in this year's budget that minimize programmatic impacts.
  - o Potentially use savings to supplant required 2025-2026 technology expenses and drive additional expense-based state aid.\*
- Begin to finalize required BOCES programmatic expenses.
- Prioritize state required instructional programming based on projected student enrollment.



\*Supplanting 2025-2026 technology expenses in the current fiscal year will result in a reduction in state aid in the 2026-2027 school year.