



North Tonawanda City Schools

2022-23 Budget

STUDY SESSION #2

Board of Education Meeting
February 2, 2022

The presentation tonight will provide a foundation for future conversations as the District works through the development of the 2022-23 budget.



CWR **RCI** **TWFP** **FACWR**
FRPL **FAPWR** **FAB** **PNI**
**What is NT's portion
of state aid ?**
CPI **TAFPU**

**What about the pledge to FULLY fund
Foundation Aid?**

What is NT's portion of state aid ?

ASBO NEW YORK		November 2021 Foundation Aid		from SED Database (SAMS Output Rep	
BEDS Code	Full School District Name	2021-22 Foundation A	Aid as of November 2021 (Full Phase-in for 2023-24)	Is my district on save harmles	
400900	North Tonawanda City School District	\$29,989,467	\$27,251,611	YES - SAVE HARMLESS	

**What about the pledge to FULLY fund
Foundation Aid?**

**The District is FULLY funded based on full
phase in for 23-24.
\$0 foundation aid due.**

Executive Budget

Start of negotiations in Albany

- Traditionally the Governor's budget comes in lower in comparison to legislative budget
 - In April a final legislative budget will be adopted
 - Base our final State Aid budget on the adopted April legislative budget
- Executive budget uses November "SNAPSHOT" of expense data for projections

Executive Budget

Based on the Governors Proposal

- Proposed **3%** foundation aid increase.
- Decrease in other expense driven aid categories
 - Decrease Special Education costs = Decrease in aid
 - Decrease in Textbook/Software/Library, Hardware
 - Decrease in Building Aid = Decrease in Debt
- Overall **1.63%** increase in all aid categories



SUMMARY

2021-22 Executive
Budget **Proposal**

	2021-22 ENACTED BUDGET	2021-22 ADJ Proposed GOV BUDGET	Change
Foundation Aid	\$29,980,619	\$30,889,151	\$908,532
Building Aid	\$6,077,801	\$5,882,332	(\$195,469)
Trans. Aid	\$2,567,741	\$2,591,806	\$24,065
BOCES Aid	\$2,729,053	\$2,834,845	\$105,792
Other Aid	\$2,949,969	\$2,833,019	(\$116,950)
Totals	\$44,305,183	\$45,031,153	\$725,970

\$725,970 represents a **1.63 %**
Increase in Budget to Budget
STATE AID ONLY PORTION



Expense Adjustments

Buildings and Grounds

Equipment – \$300,000 increase

- \$70,000 each - Two Trucks – currently the fleet of 8 and two are up for replacement on schedule (two years ago delayed due to COVID)
- \$40,000 each - Two Vans – Using old buses that are in disrepair
- \$80,000 - Mini Front Loader (yearly rental 13k for winter)

Expense Adjustments

Buildings and Grounds

Contractual - \$300,000

- 25% increase in utilities
- SMEC current projection model

Supplies and Materials - \$125,000

- Paper products increasing at 40% trend
- Cleaning products and materials 10% increase

Expense Adjustments

Buildings and Grounds

Small Capital Improvement \$500,000 increase

Complete projects that need to get done before larger projects but still generate building aid instead of just expense

- Supplement 100K project – garden and path
- Concrete work around the District
- Pool Boiler
- HVAC issues
- Elevators
- STEAM ROOMS

Other small scope items discovered on the BCS that need immediate attention that would generate significant expenses that would go unaided



Roll Over

2022-23 **initial** Major

Categories

Expenditures

	2022-23	2021-22	Change
Salaries	\$37,356,821	\$36,060,654	\$1,296,167
Equipment	\$1,621,500	\$1,321,500	\$300,000
Contractual	\$5,042,800	\$4,742,800	\$300,000
Materials	\$1,166,300	\$1,041,300	\$125,000
Tuition	\$2,711,260	\$2,711,260	TBD
BOCES	\$9,851,081	\$9,851,081	TBD
Benefits	\$19,375,000	\$19,075,000	\$300,000
Debt Service	6,517,747	\$6,825,905	(\$308,158)
Transfers	\$725,000	\$225,000	\$500,000
Totals	\$84,367,509	\$81,854,500	\$2,513,009

Budget Summary

2021-22 REVENUES	\$ 81,854,500	2021-22 APPROPRIATIONS	\$ 81,854,500
22-23 ASSUMPTION ADJUSTMENTS	\$725,970	22-23 ASSUMPTION ADJUSTMENTS	\$2,513,009
REVENUE BALANCE	\$82,580,470	APPROPRIATION BALANCE	\$84,367,509
		BUDGET GAP	\$1,787,039
ASSUMPTION INCLUDES ONLY STATE AID INCREASE. TAX LEVY NOT CONSIDERED AT THIS TIME. OTHER REVENUE SOURCES TO BE CONSIDERED ALSO IN FURTHER ANALYSIS		BUDGET TO BUDGET % INCREASE	3.07% WITHIN BUDGET PARAMETER

Expense Assumptions included: Salaries (Step and Increment), Contractual and Capital for Transportation, Contractual and Project costs Buildings and Grounds, Debt Service Updated. (NO BOCES/BENEFITS)

Next Steps.....

Budget Study Session # 3

- ❑ Draft of Complete Budget
 - ❑ BOCES Budget - Complete
 - ❑ Review/Update of Health and Benefits
 - ❑ Review/Update of Contractual, Supplies, and Materials
 - ❑ Transportation - FINAL
 - ❑ Buildings and Grounds - FINAL

Thank You

