

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.







FACWR CWR TWFPU FRPL FAB **FAPWR** What is NT's portion of state aid? **TAFPU**

What about the pledge to FULLY fund Foundation Aid?

What is NT's portion of state aid?

ASBO	November 2021 Foundation Aid	from SED Database (SAMS Output Rep		
			Aid as of November	
		2021-22	2021 (Full Phase-in	
BEDS Code ₊▼	Full School District Name	Foundation A 🔻	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	2021-22	
	ENACTED	ADJ Proposed	
	BUDGET	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



Contractual **Materials**

Salaries

Tuition

BOCES

Benefits

Transfers

Debt Service

Totals

Equipment

\$2,711,260 \$9,851,081

2022-23

\$37,356,821

\$1,621,500

\$5,042,800

\$1,166,300 \$19,375,000

6,517,747

\$725,000

\$84,367,509

\$6,825,905

\$1,041,300 \$2,711,260 \$9,851,081 \$19,075,000

2021-22

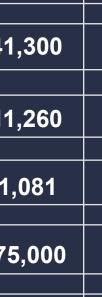
\$36,060,654

\$1,321,500

\$4,742,800

\$225,000

\$81,854,500



\$125,00
TBD
TBD
\$300,00

TBD
TBD
\$300,000
(\$308,158
\$500,000

\$2,513,009

\$300,000

Change

\$1,296,167

\$300,000

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 INCLES STATE AID INCREA NOT CONSIDERED OTHER REVENUES CONSIDERED ALSO ANALYSIS	ASE. TAX LEVY AT THIS TIME. SOURCES TO BE	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

