



North Tonawanda City Schools

2023-24 Budget

STUDY SESSION – ROLL OVER BUDGET

AGENDA

Board of Education Meeting

January 18, 2023

The presentation tonight will provide a foundation for future conversations as the District works through the development of the 2023-24 budget.



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

Expense Adjustments

Buildings and Grounds Request

Staffing – \$75,000 increase estimated

- \$50,000 (est.) – Maintenance Mechanic

Adding the maintenance position would allow for the ability to complete projects internally reducing our need to hire outside contractors in a climate of rising contractual labor costs and decreased availability.

- \$25,000 (est.) – Part-Time Laborer to Full-Time

Increasing the laborer to full time would allow more staff at the high school in the morning to help with opening the building, breakfast garbage, and in the winter snow removal.

Expense Adjustments

Buildings and Grounds

Contractual - \$2,483,000 (prior year \$1,996,570)

- ~25% increase in utilities (Gas and Electric Market)
- SMEC current projection model (Working on final)

Supplies and Materials - \$415,000 (prior year \$313,886)

- Paper products increasing at ~30% trend
 - Toiletries, Paper Towels, other custodial paper products
- Cleaning products and materials ~15% increase



Roll Over

2023-24 **initial** Major

Categories

Expenditures

	2023-24	2022-23	Change
Salaries	\$39,156,430	\$36,556,820	\$2,599,610
Equipment	\$1,540,832	\$1,421,500	\$119,332
Contractual	\$6,161,222	\$5,292,800	\$868,422
Materials	\$1,664,801	\$1,166,300	\$498,501
Tuition	\$2,798,201	\$2,711,260	\$86,941
BOCES	\$9,522,295	\$9,459,080	\$63,215
Benefits	\$19,550,000	\$19,375,000	\$175,000
Debt Service	\$6,603,880	\$6,847,240	(\$243,360)
Transfers	\$225,000	\$725,000	(\$500,000)
Totals	\$83,555,000	\$83,555,000	\$3,667,661

Budget Summary

2022-23 REVENUES	\$ 83,555,000	2022-23 APPROPRIATIONS	\$ 83,555,000
23-24 ASSUMPTION ADJUSTMENTS	\$900,00	23-24 ASSUMPTION ADJUSTMENTS	\$3,667,661
REVENUE BALANCE	\$84,455,000	APPROPRIATION BALANCE	\$87,222,661
		BUDGET GAP	\$2,767,661
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	4.39% OVER BUDGET PARAMETER GRANT FUNDED POSITIONS

Expense Assumptions included: Salaries (Step and Increment), Contractual and Capital for Transportation, Contractual and Project costs Buildings and Grounds, Debt Service Updated.

Next Steps.....

Budget Study Session # 2

- ❑ 2nd Draft of Complete Budget
 - ❑ BOCES Budget – UPDATED (service meeting 24th)
 - ❑ Review/Update of Health and Benefits
 - ❑ Review/Update of Contractual, Supplies, and Materials (utilities budget from SMEC)
 - ❑ Transportation - Update
 - ❑ Buildings and Grounds – Update
- ❑ Staffing – Retirements and Breakage (session #3)

Thank You

