



West Seneca Central School District

2024-2025 Budget Development
January, 2024



WSCS – 2025 Budget Development

- Initial Items:
 - *Budget Calendar for 2025 approved*
 - *Key Milestones in Budget Development Process:*
 - *Distribution of per student allocations to building – December 2023*
 - *Meetings with Department Heads – December and January, 2024*
 - *State Aid Revenue outlined by Governor – January, 2024*
 - *Tax Cap calculation, discussion, submission – February, 2024*
 - *First Draft – March, 2024*
 - *Second Draft – March, 2024*
 - *Adoption – April, 2024*
 - *Budget Hearing and Vote – May, 2024*
 - *2023-2024 Fund Balance Plan approved*

WSCS – 2025 Proposed District Budget Goals

- *Provide a staffing plan, supplemented by support services, supplies and contractual appropriations focused on the Instructional Goals of the district.*
- *Provide facilities, transportation and technology services that are safe, well maintained and conducive to the activities of the district, supported by adequate funding for maintenance and improvement, and staffed to achieve results.*
- *Make budgetary decisions that are consistent with plans for long-term financial sustainability, mindful of the restrictions imposed by the Tax Levy Cap and Foundation Aid formula funding and the impact of increased regulation.*
- *Effectively communicate budgetary needs and decisions to the public throughout the budget process.*

- BOE Questions or Comments on District Budget Goals

WSCS – 2025 District Budget Challenge

- *Expiration of Pandemic Grants*
- *Tax Levy Limit – erosion of the District's buying power continues with inflation well in excess of the stated 2% tax cap, before adjustments. 2024 revenue budget for the Tax Levy is \$68,631,182.*
- *State Aid uncertainty. The Governor historically makes a budget address in late January, when some certainty is gained. 2024 state aid revenues budgeted at \$63,730,670.*
- *Contractual Obligations – total General Fund payroll for 2024 is \$75,822,620. Note – expiring ARP payroll totals \$3,334,205.*
- *Employee Benefits – self funded employee healthcare related costs continue to exceed expectations most likely the result of pandemic related factors – a delay in seeking elective care and/or an increase in long term health factors in an aging population. 2024 self funded healthcare budget is \$6,703,000. Total Employee Benefits for 2024 equal \$32,751,461 which includes \$8,651,430 in Retirement System payments.*
- *Special Education and related services appropriation growth.*

WSCS – 2025 Budget Development

- Payroll – Initial Projection
 - *No change in FTE’s, no impact of retirements*
 - *Full incorporation of expiring ARP positions*
 - *Build in contractual increases*

Payroll		Initial 25	Budget 24	Change \$	Change %
Certified General Fund	no FTE change	56,019,892	54,651,967	1,367,925	2.50%
ARP Special Aid Fund	no FTE change	3,208,705		3,208,705	
		59,228,597	54,651,967	4,576,630	8.37%
Classified General Fund	no FTE change	22,410,761	21,170,653	1,240,108	5.86%
ARP Special Aid Fund	no FTE change	498,916		498,916	
		22,909,677	21,170,653	1,739,024	8.21%
Total General Fund Payroll		82,138,274	75,822,620	6,315,654	8.33%
w/o ARP		78,430,653	75,822,620	2,608,033	3.44%

WSCS – 2025 Budget Development

- Employee Benefits – Initial Projection
 - *No Change in FTE's*
 - *Self Funded Health Insurance up 10%*
 - *ERS up to 15.12% vs 12.98%*
 - *TRS up to 10.25% vs 9.76%*

Employee Benefits		Initial 25	Budget 24	Change \$	Change %
FICA	7.60%	6,092,008	5,613,068	478,940	8.53%
Health Insurance	preliminary	18,909,315	17,333,378	1,575,937	9.09%
ERS	15.12% vs 12.98%	3,430,955	3,404,261	26,694	0.78%
TRS	10.25% vs. 9.76%	5,979,706	5,247,168	732,538	13.96%
Total General Fund Benefits		34,411,984	31,597,875	2,814,109	8.91%
Total General Fund Payroll and Benefits		116,550,258	107,420,495	9,129,763	8.50%

WSCS – 2025 Budget Development

- Other [page 8]
 - *Yellow Highlights – identified for further analysis*
 - *Red Highlights – still in need of adjustment based on bid results and NYS budget proposals*
 - *Blue Highlights - significant movers*
- Boces budget development underway. Expected flat at \$12,172,649
- Debt Service budget developed through early February. 2024 = \$6,440,844. Expectation is \$7,440,844.
- Transfers still in development, includes funding moved to Special Aid and Capital Funds. Expected flat at \$390,000.
- Initial Budget Starting Point - \$157,022,290

WSCS – 2025 Budget Development

Other	Initial 2025	Budget 24	Change \$	Change %	Expense 23	25-23
200 Equipment	499,435	1,024,049	-524,614	-51.23%	380,096	119,339
220 State Aided Comp Equip	80,000	100,000	-20,000	-20.00%	99,871	(19,871)
401 Membership Dues	64,915	66,665	-1,750	-2.63%	51,300	13,615
403 Assessments on Property	125,000	125,000	-	0.00%	107,632	17,368
407 Assemblies/Commencement	16,200	15,200	1,000	6.58%	13,513	2,687
408 Unclassified	200,000	200,000	-	0.00%	173,199	26,801
410 Contract Transportation	1,600,000	1,600,000	-	0.00%	1,698,262	(98,262)
411 Prg Students Disab-Reimbu	400,000	400,000	-	0.00%	626,894	(226,894)
420 Unallocated Insurance	540,000	540,000	-	0.00%	523,661	16,339
433 Equipment Rental	60,500	73,225	-12,725	-17.38%	89,332	(28,832)
446 Educational Consultant	70,000	70,000	-	0.00%	49,000	21,000
448 Health Service Contracts	275,000	275,000	-	0.00%	275,308	(308)
449 Contracted Service Contra	866,605	1,089,616	-223,011	-20.47%	568,702	297,903
450 Supplies & Materials	2,223,353	2,117,633	105,720	4.99%	2,068,068	155,285
451 Reference Materials	10,587	10,543	44	0.42%	4,956	5,631
452 Postage	95,152	96,277	-1,125	-1.17%	53,829	41,323
454 Fuel Heating/Gasoline	994,100	974,300	19,800	2.03%	777,628	216,472
455 Water	114,500	114,500	-	0.00%	104,046	10,454
458 Library Books	23,796	23,712	84	0.35%	23,845	(49)
459 Work/Textbooks non Regent	1,500	1,500	-	0.00%	1,295	205
460 Library Loan Program	219,849	130,568	89,281	68.38%	150,989	68,860
465 Repair of Equipment	232,055	392,525	-160,470	-40.88%	158,069	73,986
466 Building Repair	330,000	330,000	-	0.00%	402,514	(72,514)
467 Building Equipment Repair	87,500	87,500	-	0.00%	107,552	(20,052)
469 Contractual Expense	1,388,750	1,377,750	11,000	0.80%	1,157,028	231,722
471 Tuition	6,052,390	4,947,400	1,104,990	22.33%	3,798,926	2,253,464
472 Advertising	2,100	2,100	-	0.00%	2,461	(361)
473 Payment to Charter School	1,525,000	1,425,000	100,000	7.02%	1,307,727	217,273
474 Field Trips	53,541	53,340	201	0.38%	45,355	8,186
475 Travel	329,412	317,501	11,911	3.75%	193,577	135,835
476 Travel, In-district	2,500	2,500	-	0.00%	1,377	1,123
477 Electric	642,200	642,200	-	0.00%	580,224	61,976
478 Telephone	85,000	85,000	-	0.00%	68,864	16,136
479 Other Expense	824,391	845,066	-20,675	-2.45%	563,752	260,639
480 Textbook/Workbook K-6 NYS	418,208	418,208	-	0.00%	401,134	17,074
482 Freight/Shipping Charges	15,000	15,000	-	0.00%	16,951	(1,951)
Total Other	20,468,539	19,988,878	479,661	2.40%	16,646,937	3,821,602

WSCS – 2025 Budget Initial Funding Gap

- Quick Look

Description	2025 Initial	2024 Budget
Revenues ['24 plus Adjustments]	148,841,277	144,140,632
Appropriations - Initial	157,022,290	147,816,452
Surplus (Deficit)	(8,181,013)	(3,675,820)
Funding Gap after Reserves	(4,168,881)	0
Assigned Fund Balance	-	1,445,820
Appropriated Reserves	4,012,132	2,230,000
Workers Compensation	1,000,000	1,000,000
Unemployment	130,000	130,000
Employee Benefits	1,000,000	400,000
ERS/TRS [20% est payments]	1,882,132	700,000
2025 Revenue Adjustments	4,700,645	
Tax Levy	1,609,260	
Erie County Sales Tax	1,000,000	
Interest Income	600,000	
Medicaid Reimbursements	600,000	
NYS Aid	891,385	

WSCS – 2025 Budget Development

- Questions and Discussion
- Next Steps
 - *Continue to refine initial expenditure projection*
 - *Revenue Outlook*
 - NYS Aid projection from Governor's Budget Address, late January.
 - Calculate Capital Exclusion and Complete Tax Cap Calculation, early February.
 - Analyze/Update Other Revenue accounts.
 - *Develop Proposal for Gap Elimination*
 - Reserve Usage
 - Expenditure Reductions