

WSCS – 2024 Budget Development

- 2024 Budget Outlook – April 18, 2023
 - Initial Items
 - **2024 NYS Budget Estimates** vs. 2023 Current Estimates
 - 2024 Tax Cap Calculation
 - CRRSA and ARP Impact, Expiration 2024
 - **Revenues** – Reserves, Tax Impact
 - **Updated Budget Appropriations**
 - Bus Purchase Proposition
 - **Capital Outlay Project**



WSCS – 2024 Budget Development

- Initial Items:
 - *Budget Calendar for 2024 – approved December, 2022.*
 - Key Milestones in Budget Development Process:
 - *Distribution of per student allocations to building – December 2022*
 - *Meetings with Department Heads – underway*
 - *State Aid Revenue outlined by Governor – February, 2023*
 - *Tax Cap calculation, discussion, submission – February, 2023*
 - *First Draft – March, 2023*
 - *Second Draft – March, 2023*
 - ***Final Draft – April, 2023***
 - ***Adoption – April, 2023***
 - *Budget Hearing and Vote – May, 2023*

WSCS – 2024 Budget Development

- Fund Balance Plan for 2023 – approved December, 2022.
 - *Serves as a guide to both utilize reserves and allocate surpluses should they occur.*
- Budget Goals and Guidelines – carried over from December, 2021.
 - *Overview to create a framework for the budget working with key Administrators and Department Heads.*
 - *Attempt to outline vision to be served and variables encountered.*
 - Instructional - Integrate federal funding initiatives [class size reductions, AIS extension, Literacy focus, Success labs, technology staff, SEL staff] to serve building and student needs.
 - Operational – Invest in the infrastructure required to support the instructional program [Facilities, Transportation, Technology, Food Service].

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- 2024 NYS Budget Estimates vs. 2023 Current Estimates

		5-Apr-23	Feb-23	Adopted
	Actual	Current Est	Gov Proposed	NYS Budget
State Aid	2022	2023	2024	2024
Foundation Aid	\$ 35,701,737	\$ 38,470,641	\$ 46,246,088	
		\$ 2,768,904	\$ 7,775,447	
		7.76%	20.21%	
Expense Driven:				
Boces	\$ 3,820,470	\$ 3,881,983	\$ 5,018,595	
High/Private Cost	\$ 2,614,007	\$ 2,420,528	\$ 2,599,802	
Building	\$ 4,009,921	\$ 3,502,514	\$ 3,027,478	
Transportation	\$ 4,192,162	\$ 5,549,037	\$ 5,845,249	
Instructional Materials	\$ 640,597	\$ 641,819	\$ 643,458	
	\$ 15,277,157	\$ 15,995,881	\$ 17,134,582	
		\$ 718,724	\$ 1,138,701	
Total - General Fund	\$ 50,978,894	\$ 54,466,522	\$ 63,380,670	\$ -
		\$ 3,487,628	\$ 8,914,148	
		6.84%	16.37%	

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- 2024 Tax Cap Calculation

TAX LEVY LIMIT, BEFORE ADJUSTMENTS		Calculations
Real Property Tax Levy FYE 2023	66,970,883	
Tax Base Growth Factor [OSC]	1.0074	67,466,468
PILOTs Receivable FYE 2023	62,609	
Capital Tax Levy Exclusion FYE 2023	2,785,365	
		64,743,712
Allowable Levy Growth Factor [OSC]	1.0200	
		66,038,586
PILOTs Receivable FYE 2024	155,999	
Tax Levy Limit Before Adjustments/Exclusions	65,882,587	
EXCLUSIONS		
Capital Tax Levy Exclusion FYE2024	2,748,595	
FYE 2024 Tax Levy Limit, Adjusted for Transfers plus Exclusions	68,631,182	1,660,299
		2.48%

- 2023 Tax Levy Increase was \$1,470,883, 2.25%.

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West Seneca Central School District 2024 Tax Rates							
April, 2023	estimated equalization rates; assessed valuations not yet updated +2.0%						
May, 2023	Tentative Tax Roll dated May 1 and Equalization Rates						
July, 2023	Final Tax Roll dated July 1, 2023						
Town	2023-24 Taxable Valuation	2023-24 Equalization Rates	2023-24 Adjusted Valuation	23-24 Tax Rate	22-23 Tax Rate	Tax Rate Change \$	Tax Rate Change %
West Seneca	1,185,150,357	0.2600	4,558,270,605	46.935149	46.372566	0.5626	1.21%
Cheektowaga	740,194,980	0.9100	813,401,077	13.410042	13.911770	-0.5017	-3.61%
Orchard Park	62,535,166	0.3400	183,926,958	35.891584	35.671205	0.2204	0.62%
Hamburg	21,907,557	0.3200	68,461,115	38.134808	37.599378	0.5354	1.42%
TOTAL	2,009,788,060		5,624,059,755				
	2.00%		16.83%				
Total Tax Warrant				68,631,181	FV 2024	Chg\$	Chg%
District Tax Rate Per \$1000 Adjusted Valuation				12.203139		(1.71)	-12.28%

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CRRSA/ARP Grants 2023		2023			
Tenure Area/Assignment	FTE	Salary	Benefits	Impact	
AIS	5.30	455,306.00	159,357.10	614,663.10	
Elementary	17.55	955,163.00	334,307.05	1,289,470.05	
English	1.00	52,886.00	18,510.10	71,396.10	
English as a Second Language	2.00	102,564.00	35,897.40	138,461.40	Instruction
Remedial Reading	5.21	272,868.00	95,503.80	368,371.80	2,482,362.45
Special Education (General)	10.15	554,818.00	194,186.30	749,004.30	
School Psychologist	1.00	63,153.00	22,103.55	85,256.55	
School Social Worker	2.00	107,921.00	37,772.35	145,693.35	
Occupational Therapist	0.84	41,528.00	14,534.80	56,062.80	SpEd/PPS
Speech - Remedial	1.00	54,086.00	18,930.10	73,016.10	1,109,033.10
Tech Software Coord	-	10,200.00	3,570.00	13,770.00	
Tech Integrators	3.00	297,828.00	104,239.80	402,067.80	
Computer Support Assistant	6.00	300,373.00	105,130.55	405,503.55	Technology
Microcomputer Decision Support Spec	1.00	64,522.00	22,582.70	87,104.70	908,446.05
Community Relations Coordinator	1.00	91,800.00	32,130.00	123,930.00	
	57.03	3,425,016.00	1,198,755.60	4,623,771.60	

- Spending for Payroll 2024 estimated at \$3,491,774.
- All CRRSA and ARP funding expires 9/30/2024.

WSCS – 2024 Budget Development

- **UPDATED – Revenues**

Revenue Account	Description	Updated 2024 Revenue	Budget 2023 Revenue	2022 Actual Revenue	2021 Actual Revenue	2020 Actual Revenue
1001.000	Real Property Taxes	60,427,797.76	58,570,883.00	56,888,233.00	55,235,496.65	52,872,460.61
1081.000	Other Pmts in Lieu of Tax	155,999.00	62,609.00	195,406.00	258,445.52	309,908.58
1085.000	STAR Reimbursement	8,240,154.24	8,400,000.00	8,701,054.00	9,205,178.13	9,694,148.95
1090.000	Int. & Penal. on Real Pro	4,000.00	4,000.00	6,157.97	2,761.65	4,147.43
1120.000	Erie County Sales Tax	8,500,000.00	8,500,000.00	9,022,906.00	8,213,383.06	7,328,918.16
		77,327,951.00	75,537,492.00	74,813,756.97	72,915,265.01	70,209,583.73
1315-2770	Miscellaneous	2,582,011.00	2,582,011.00	4,069,301.00	2,816,398.65	2,765,326.75
3101-3263	State Aid	63,380,670.00	54,841,180.00	52,084,671.00	48,866,210.47	46,682,210.00
3104/3289	Other	350,000.00	350,000.00	1,326,750.00	469,199.29	702,409.20
	State Sources	63,730,670.00	55,191,180.00	53,411,421.00	49,335,409.76	47,384,619.20
4286-4960	Federal Sources	500,000.00	500,000.00	1,893,614.00	784,092.13	734,471.60
		144,140,632.00	133,810,683.00	134,188,092.97	125,851,165.55	121,094,001.28
5997-5999	Appropriated Reserves/FB	3,675,820.00	4,865,321.00	-	-	-
		147,816,452.00	138,676,004.00	134,188,092.97	125,851,165.55	121,094,001.28
	Federal Reimbursements of Covid Expenditures					
	Governor's budget proposal					

WSCS – 2024 Budget Development

- Initial Appropriations - \$147,816,452 up \$9,140,448, 6.59%
 - *72.5%, \$107,174,081, of appropriations relate to salary and benefits:*
 - Salaries, \$75,822,620, increase \$2,722,388 or 3.72%.
 - *Special Education position additions to support programming and administration increase \$1,024,880, 24 fte.*
 - *Additional support for early reading and math instruction, \$507,760, up to 10 fte.*
 - *Buildings & Grounds staffing for West Middle, \$70,824, 2 fte.*
 - Benefits, \$31,351,461, increase \$2,129,102 or 7.29%.
 - *Allocations for our self-funded plan, up \$681,567, 12.69%, on higher cost trends for both medical and pharmacy and expanded enrollment.*
 - *Staffing additions.*

WSCS – 2024 Budget Development

- Appropriations [continued]
 - *200 - Equipment increases \$495,586, 78.86%, on increased Technology and Buildings & Grounds needs, including:*
 - Proposed new HVAC control upgrade districtwide [\$324,000].
 - *400 – Supply, Contractual increased \$2,761,912, 16.89% highlighted by:*
 - Proposed improvement to cell phone service coverage within buildings [\$250,000],
 - Higher diesel and natural gas prices [\$185,000],
 - Anticipated Special Education placement tuition [\$1,796,400],
 - Inclusion of SRO's in the general fund budget [\$140,000][replaces ARP].

WSCS – 2024 Budget Development

- Appropriations [continued]
 - 490 – Boces budget increases \$464,909, 3.97%.

Budget Account	Description	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
AB-1010-490-000	Board of Education	14,950.00	15,075.00	18,675.00	18,795.00	22,800.00	21,800.00
AB-1420-490-000	Staff - Legal/Labor Relations	30,065.25	28,172.00	20,543.75	52,945.00	17,500.00	19,000.00
AB-1430-490-000	Personnel	11,404.00	11,269.00	11,179.00	14,073.49	39,147.00	48,042.00
AB-1680-490-000	Central Data Processing	912,729.99	879,320.43	1,021,012.51	1,116,532.31	1,162,531.00	1,238,807.55
AB-1981-490-000	Boces Admin, Rent, Capital	585,703.00	1,405,900.00	1,304,649.00	604,513.00	1,020,833.00	1,207,398.00
AB-2060-490-000	Research, Planning, Evaluation	43,132.60	45,323.30	51,870.90	75,614.14	137,924.00	149,338.84
AB-2070-490-000	Inservice Training	38,575.30	84,992.39	45,821.07	125,857.98	65,991.00	112,911.52
AB-2110-490-000	Teaching Regular School	806,799.00	1,060,868.42	1,154,892.83	1,799,684.53	1,567,574.00	1,585,034.87
AB-2250-490-000	Programs for Handicapped	2,344,940.40	2,474,394.64	2,815,654.19	3,149,421.90	3,696,618.00	3,451,001.00
AB-2280-490-000	Occupational Education	526,067.00	579,016.00	621,870.00	1,116,249.75	1,679,314.00	1,849,878.00
AB-2610-490-000	School Library	44,335.50	44,928.00	45,675.00	42,545.25	47,169.00	48,312.00
AB-2630-490-000	Computer Assisted Instruction	1,357,472.26	1,397,863.93	1,690,697.34	1,899,359.91	2,055,369.00	2,306,250.95
AB-2825-490-000	Social Worker Services	73,432.95	100,513.25	95,200.20	108,918.90	125,599.00	72,262.00
AB-2855-490-000	Interscholastic Athletics	24,728.00	26,845.00	29,762.00	33,342.00	69,370.00	62,611.00
		6,814,335.25	8,154,481.36	8,927,502.79	10,157,853.16	11,707,739.00	12,172,647.73
			1,340,146.11	773,021.43	1,230,350.37	1,549,885.84	464,908.73
			19.67%	9.48%	13.78%	15.26%	3.97%

WSCS – 2024 Budget Development

- *Appropriations [continued]*
 - *600/700 - Debt Service increase due to \$20 million in borrowings to facilitate multi-phase construction under the 2018 Capital Project.*
 - *900 - Transfers up on anticipated payouts due to higher level of retirements. Includes the 2024 Capital Outlay Project [\$100,000]. **NYS Budget proposal indicates a possible limit of \$250,000. If this is approved, we may wish to amend the adopted budget.***

WSCS – 2024 Budget Development

- UPDATED** - Appropriations Summary by Object Code

	Adopted	2nd Draft		
	2023	2024	\$	%
Budget Account	Budget	Budget	Change	Change
100 - Payroll	73,100,232	75,822,620	2,722,388	3.72%
200 - Equipment	628,464	1,124,050	495,586	78.86%
400 - Supply, Contractual	16,352,917	19,114,829	2,761,912	16.89%
490 - Boces	11,707,739	12,172,648	464,909	3.97%
600/700 - Debt Service	5,980,368	6,440,844	460,476	7.70%
800 - Employee Benefits	29,222,359	31,351,461	2,129,102	7.29%
900 - Transfer/Other	1,683,925	1,790,000	106,075	6.30%
	138,676,004	147,816,452	9,140,448	6.59%
210 Purchase of Buses	582,840	983,000	400,160	68.66%

WSCS – 2024 Budget Development

- **Bus Purchase Proposition**

- *Annually, the District assesses transportation needs and makes a recommendation to purchase busses utilizing a Bus Purchase Reserve, current balance \$2,007,611. As a result, the purchase does not impact local taxes.*
- *For 2024, the District proposes a \$983,000 purchase, including 4 vehicles with 65 student capacity and 4 with 30 student capacity.*
- *The District is moving towards the required study to determine electric bus infrastructure and fleet requirements.*

- **Capital Outlay Project**

- *Districts may perform Capital Outlay Projects on a single facility after approval from NYSED Facilities Planning. Expenditures are limited to \$100,000 and Building Aid is paid the following year instead of a 15 year term. Final decision on the District's 2024 Capital Outlay Project has yet to be made. **Legislative consideration of increased cap may be included in NYS Budget approval.***

WSCS – 2024 Budget Development

- Next Steps
 - *Adoption*
 - *Prepare required NYSED filings*
 - *Budget Hearing*
 - *Annual Vote*
- Questions and Comments
- 2024 Foundation Aid Increase and Plan April 2023



WSCS – 2024 Foundation Aid Increase and Plan April 2023

- Section 10-d of part A of chapter 56 of the laws of 2021, as amended by §5-b of part A of chapter 56 of the laws of 2022, requires school districts receiving a foundation aid increase of more than 10% or \$10,000,000 to create plans on how these funds will be used to address student performance and need.
- The District will receive public comments beginning April 19, 2023 and ending May 19, 2023.
- Comments will be reviewed, summarized and shared publicly on our website in June, 2023.
- Public comments may be submitted to: Funding@wscschools.org
- The New York State Education Department has calculated our required reporting at \$7,601,539.
- Continued [page 1 of 2]

WSCS – 2024 Foundation Aid Increase and Plan April 2023

Foundation Aid Use	Planned Activity	Estimated Funding
Support for Students with Disabilities	Additional special education programming at the elementary and middle school levels, creation of district level assessment team	\$ 1,343,969
Support for Students with Disabilities	Additional tuition to public and private schools for outplacement tuition	\$ 2,246,400
Addressing student mental health	Maintenance of staff, social workers and psychologists.	\$ 1,688,190
Addressing student mental health	School resources officers	\$ 203,800
Support for Students to meet State core academic learning standards	Additional teacher staff focused on literacy, reading and math	\$ 1,021,247
Building environment, health and safety	Needed building and vehicle repair, maintenance and equipment. Improved HVAC controls. Cellular signal boosters to improve communication access.	\$ 1,097,933
		\$ 7,601,539