

# WSCS – 2023 Budget Development

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- 2023 Budget Outlook – April 5, 2022
  - *Initial Items*
  - 2022 Current Estimates vs 2022 NYS Budget Estimates
  - **2023 NYS Approved Budget Aids** vs. 2022 Current Estimates
  - **2023 Working Tax Cap Calculation - Final**
  - **First Look Revenues - Final**
  - **Budget Appropriations - Final**
  - **Revenue vs Appropriations – Final**
  - **Property Tax Report Card**
  - **Bus Purchase Proposition**
  - **Capital Outlay Project**
  - CRRSA, ARP Update - removed
- Next Steps



# WSCS – 2023 Budget Development

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- Initial Items:
  - *Budget Calendar for 2023 – approved December, 2021.*
    - Blends past practice and new concepts,
    - Key Milestones in Budget Development Process:
      - *Distribution of per student allocations to building – December 2021*
      - *Meetings with Department Heads – underway*
      - *Rollover Budget [No Program Change] – January, 2022*
      - *State Aid Revenue outlined by Governor – January, 2022*
      - *Tax Cap calculation and discussion – February, 2022*
      - *First Draft – March, 2022*
      - ***Workshop – April, 2022***
      - ***Adoption – April, 2022***
      - *Budget Hearing and Vote – May, 2022*

# WSCS – 2023 Budget Development

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- Fund Balance Plan for 2022 – approved December, 2021.
  - *Serves as a guide to both utilize reserves and allocate surpluses should they occur.*
- Budget Goals and Guidelines – approved 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 meet building and student needs.**
    - Operational – Invest in the infrastructure required to support the instructional program [Facilities, Transportation, Technology, Food Service].
  - *Begin the conversations.*

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- 2022 Current Estimates vs 2022 NYS Budget Estimates

	NYS Budget April '21 Est	1-Feb-22 Current Est		
State Aid	2022	2022	Variance	
Foundation Aid	\$ 35,790,873	\$ 35,765,384	\$ (25,489)	
Expense Driven:				
Boces	\$ 3,568,902	\$ 3,242,668	\$ (326,234)	
High/Private Cost	\$ 2,864,388	\$ 2,594,234	\$ (270,154)	
Building	\$ 3,532,742	\$ 4,009,921	\$ 477,179	updated to include FCR
Transportation	\$ 4,990,862	\$ 4,318,455	\$ (672,407)	
Instructional Materials	\$ 640,795	\$ 640,597	\$ (198)	
	\$ 15,597,689	\$ 14,805,875	\$ (791,814)	
<b>Total</b>	\$ 51,388,562	\$ 50,571,259	\$ (817,303)	2022 WSCD Budget \$ 51,362,971

- *NYS Expense Driven Aids are projected vs Budget, realized vs Actual spending filed in September of the following year.*

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- 2023 NYS Budget Aid vs. 2022 Current Estimates

		1-Feb-22	Jan-22	Adopted	
	Actual	Current Est	Gov Proposed	NYS Budget	
State Aid	2021	2022	2023	2023	Notes
Foundation Aid	\$ 34,142,130	\$ 35,765,384	\$ 38,464,961	\$ -	<b>TO BE UPDATED</b>
		\$ 1,623,254	\$ 2,699,577	\$ (35,765,384)	<b>ON NYS BUDGET</b>
		4.75%	7.55%	-100.00%	<b>APPROVAL</b>
<b>Expense Driven:</b>					
Boces	\$ 2,557,720	\$ 3,242,668	\$ 4,190,957	\$ -	
High/Private Cost	\$ 2,408,147	\$ 2,594,234	\$ 2,663,226	\$ -	
Building	\$ 3,795,417	\$ 4,009,921	\$ 3,165,313	\$ -	updated for FCRs/CMA
Transportation	\$ 4,286,846	\$ 4,318,455	\$ 5,590,143	\$ -	
Instructional Materials	\$ 660,472	\$ 640,597	\$ 638,407	\$ -	
	\$ 13,708,602	\$ 14,805,875	\$ 16,248,046	\$ -	
		\$ 1,097,273	\$ 1,442,171	\$ (14,805,875)	
<b>Pandemic Adjustment</b>	\$ (910,756)				
<b>Total - General Fund</b>	\$ 46,939,976	\$ 50,571,259	\$ 54,713,007	\$ -	
		\$ 3,631,283	\$ 4,141,748	\$ (50,571,259)	
		7.74%	8.19%	-100.00%	

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- 2023 Tax Cap Calculation - Submitted

Real Property Tax Levy FYE 2022	65,500,000		
Tax Base Growth Factor [OSC]	<b>1.0069</b>	65,951,950	
PILOTs Receivable FYE 2022	195,404		adjusted
Capital Tax Levy Exclusion FYE 2022	3,158,994		
		62,988,360	
Allowable Levy Growth Factor [OSC]	<b>1.0200</b>		
		64,248,127	
PILOTs Receivable FYE 2023	62,609		
Tax Levy Limit Before Adjustments/Exclusions	<b>64,185,518</b>		
EXCLUSIONS			
Capital Tax Levy Exclusion FYE2023	2,785,365		
FYE 2022 Tax Levy Limit, Adjusted for Transfers plus Exclusions	<b>66,970,883</b>	1,470,883	2.25%

- 2022 Tax Levy Increase was \$1,173,998, 1.79%.

# WSCS – 2023 Budget Development

- 2023 Revenues

Revenue Account	Description	Proposed 2023 Revenue	2022 Budget Revenue	2021 Actual Revenue	2020 Actual Revenue
1001.000	Real Property Taxes	58,570,883.00	55,881,151.00	55,235,496.65	52,872,460.61
1081.000	Other Pmts in Lieu of Tax	62,609.00	71,466.00	258,445.52	309,908.58
1085.000	STAR Reimbursement	8,400,000.00	8,882,267.00	9,205,178.13	9,694,148.95
1090.000	Int. & Penal. on Real Pro	4,000.00	4,000.00	2,761.65	4,147.43
1120.000	Erie County Sales Tax	8,500,000.00	7,900,000.00	8,213,383.06	7,328,918.16
		75,537,492.00	72,738,884.00	72,915,265.01	70,209,583.73
1315-2770	Miscellaneous	2,582,011.00	2,582,011.00	2,816,398.65	2,765,326.75
3101-3263	State Aid	54,713,007.00	51,362,971.00	48,866,210.47	46,682,210.00
3104/3289	Other	350,000.00	350,000.00	469,199.29	702,409.20
	State Sources	55,063,007.00	51,712,971.00	49,335,409.76	47,384,619.20
4286-4960	Federal Sources	500,000.00	5,025,489.00	784,092.13	734,471.60
5997-5999	Appropriated Reserves/FB	4,993,494.00	3,133,725.00	-	-
		138,676,004.00	135,193,080.00	125,851,165.55	121,094,001.28
	Includes Erie County Cares Act [\$1m]				
	Includes Federal Cares Act later allocated to Federal Funds [\$4.5m]				
	Proposed 2023 Reserve Allocation				

# WSCS – 2023 Budget Development

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- **Budget Appropriations - \$138,676,004 up \$4,034,024, 3.00%**
  - *73.8% of appropriations relate to salary and benefits:*
    - Salaries, \$73,100,232, increase \$1,280,267 or 1.78%.
      - *WSTA negotiations continue, settlement estimated.*
      - *CSEA, WSSA and other labor groups under contract.*
      - *Unfilled positions included to support changing enrollment, special education, curricular and operational needs pending final review.*
      - *Substitute budgets maintained flat with 2022.*
    - Benefits, \$29,222,359, increase \$429,643 or 1.49%.
      - *Retirement system payments flat as ERS decrease offset by TRS increase. Net change \$64,433 on \$8,553,346 of total outflow.*
      - *Workers Compensation reduced \$350,000 to \$1,000,000 based on experience.*
      - *Healthcare appropriation increased 4.8% in line with trends.*



# WSCS – 2023 Budget Development

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- Appropriations [continued]
  - *Equipment increases \$21,377 or 3.52% on increased Buildings & Grounds needs. Bus purchases removed to Proposition 2.*
  - *Supply/Contractual/Utilities/Tuition increased \$813,255 or 5.22% on inflationary pressures, including, higher contract transportation, fuel, utilities, technology licensing and estimated charter school payments.*
  - *Debt Service declines due to maturity of long term debt from prior projects, offsetting for this year the debt accumulated under the 2018 Capital Project through Phase II.*
  - *Transfers anticipated steady including the 2023 Capital Outlay Project at \$100,000.*

# WSCS – 2023 Budget Development

- Appropriations [continued]
  - *Boces - \$11,667,691, increased \$1,770,078 or 17.88%*

Budget Account	Description	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Notes
AB-1010-490-000	Board of Education	14,950.00	15,075.00	18,675.00	18,795.00	18,895.00	
AB-1420-490-000	Staff - Legal/Labor Relations	30,065.25	28,172.00	20,543.75	20,000.00	17,500.00	
AB-1430-490-000	Personnel	11,404.00	11,269.00	11,179.00	11,078.00	11,452.00	
AB-1680-490-000	Central Data Processing	912,729.99	879,320.43	1,021,012.51	948,371.00	1,010,499.86	
AB-1981-490-000	Boces Admin, Rent, Capital	585,703.00	1,405,900.00	1,304,649.00	1,126,567.00	1,296,119.00	Boces Capital Project
AB-2060-490-000	Research, Planning, Evaluation	43,132.60	45,323.30	51,870.90	53,090.00	139,716.02	Dr, Translations
AB-2070-490-000	Inservice Training	38,575.30	84,992.39	45,821.07	39,090.00	64,945.65	
AB-2110-490-000	Teaching Regular School	806,799.00	1,060,868.42	1,154,892.83	1,383,023.00	1,532,907.43	P-Tech slots [+10]
AB-2250-490-000	Programs for Handicapped	2,344,940.40	2,474,394.64	2,815,654.19	3,219,651.00	3,696,617.25	Trend
AB-2280-490-000	Occupational Education	526,067.00	579,016.00	621,870.00	1,112,382.00	1,623,004.00	CTE slots [+61]
AB-2610-490-000	School Library	44,335.50	44,928.00	45,675.00	46,413.00	47,169.00	
AB-2630-490-000	Computer Assisted Instruction	1,357,472.26	1,397,863.93	1,690,697.34	1,773,535.00	2,055,368.20	IPA for purchases
AB-2825-490-000	Social Worker Services	73,432.95	100,513.25	95,200.20	115,376.00	124,175.50	
AB-2855-490-000	Interscholastic Athletics	24,728.00	26,845.00	29,762.00	30,242.00	29,322.00	
		6,814,335.25	8,154,481.36	8,927,502.79	9,897,613.00	11,667,690.91	
			1,340,146.11	773,021.43	970,110.21	1,770,077.91	
			19.67%	9.48%	10.87%	17.88%	

# WSCS – 2023 Budget Development

- Appropriations Summary by Object Code

Budget Account	2023 Initial	2022 Budget	\$ Change	% Change
100 - Payroll	73,100,232	71,819,965	1,280,267	1.78%
200 - Equipment	628,464	607,087	21,377	3.52%
400 - Supply, Contractual	16,393,415	15,580,160	813,255	5.22%
490 - Boces	11,667,691	9,897,613	1,770,078	17.88%
600/700 - Debt Service	5,979,918	6,260,514	-280,596	-4.48%
800 - Employee Benefits	29,222,359	28,792,716	429,643	1.49%
900 - Transfer/Other	1,683,925	1,683,925	0	0.00%
	138,676,004	134,641,980	4,034,024	3.00%

- Bus Purchases have been removed in both years. Historically, they are not included until Proposition 2 is voted upon.

# WSCS – 2023 Budget Development

- Revenue vs Appropriations – Reserve Allocations

Description	First Look 2023	2022 Budget	2021 Actual	2020 Actual
<b>Revenues</b>	133,682,510	132,059,355	125,851,166	121,094,001
<b>Appropriations</b>	138,676,004	134,641,980	125,160,555	120,368,543
<b>Surplus (Deficit)</b>	(4,993,494)	(2,582,625)	690,611	725,458
<b>Appropriated Reserves</b>	2,230,000	2,582,625		
<b>Assigned Fund Balance</b>	2,763,494			
<b>Workers Compensation</b>	1,000,000	1,350,000		
<b>Unemployment</b>	130,000	130,000		
<b>Employee Benefits</b>	400,000	400,000		
<b>ERS/TRS</b>	700,000	700,000		
<b>Other</b>		2,625		
	2,230,000	2,582,625		
<b>Proposition 2 - Bus Reserve</b>	582,840	551,100		

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- **Property Tax Report Card** – required submission after BOE Budget adoption.
  - *Summarizes Budget vs Prior Year*
  - *Estimates Reserve Use*
  - *Board resolution to approve*

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- **Bus Purchase Proposition**

- *Annually, the District assesses transportation needs and makes a recommendation to purchase busses utilizing a Bus Purchase Reserve, current balance \$2,554,142. As a result, the purchase does not impact local taxes.*
- *For 2023, the District proposes the \$582,840 purchase of eight busses, all 30 child capacity, to replace aging equipment.*

# WSCS – 2023 Budget Development

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- **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 over a 15 year term.*
  - *The District's 2023 Capital Outlay Project is the renovation and reconstruction of the pool area at West Elementary into an auxiliary physical education space.*
  - *Budget Framework –*
    - *Demolition \$ 2,500*
    - *Backfill and Shoring \$42,500*
    - *Concrete \$16,500*
    - *Allowances \$20,540*
    - *Incidentals \$17,960*
  - *SEQRA resolution for Board approval*

# WSCS – 2023 Budget Development

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- **Next Steps**

- *Budget Adoption – Board action*
- *Budget Hearing May 3, 2022*
- *Budget Newsletter May, 2022*
- *Annual School Budget Vote and Election May 17, 2022*

- **Questions and Comments**

