

West Seneca Central School District

- FOCUSED ON THE FUTURE -

Building on Our Strengths

Commitment to Our Core Curriculum

Maintaining Fiscal Stability



2021-2022

Budget Work Session



March 9, 2021

Presented by:

Matthew J. Bystrak
Superintendent

Janice Lewandowski
Asst. Manager Finance & Computer
Services

Brian L. Schulz
District Treasurer



Mission Statement



“The Mission of the West Seneca Central School District is to provide a diversified educational program which will produce literate, caring, ethical, responsible, and productive citizens who are capable of adapting to change.”



OVERVIEW

- Proposed Budget: \$134,641,980
Increase of 3.92%
- District is maintaining current programs and continuing to meet the needs of all students
- Striving to maintain a sustainable fiscal model

2021 – 2022 Budget:

- Increase largely due to rising tuition costs in BOCES budget—student enrollment in CTE programs—and Special Education services to meet individual student needs
- Incurs debt service for Capital Improvement Project-2018
- No longer a district in severe fiscal stress
- Responsible and mindful of where we have come from and where we are going

Additional propositions:

- Request authorization to purchase 6 buses from our bus reserve fund at a cost not to exceed \$551,100 and resulting in no additional increase in taxes
- Request extension of the existing Bus Purchase Reserve Fund for an additional 10 years
- Request authorization to establish a Capital Reserve Fund to reduce future tax impact of local portion of Capital Improvement Projects

“Master Plan”

- It's ALWAYS about our students
- Maintain local control of our educational program
- Understand threats to public education
- Our need to be just as fiscally strong as instructionally strong



Education Program/Fiscal Plan:

- Developing a long-term sustainable budget level to maintain Pre-K through Grade 12 services that align with our goals and mission
- Providing for Exceptional Education needs for student success
- Retaining as many community-mandated student programs and activities as possible
- Maintaining a clean, safe environment for student learning and activities
- Meeting Federal and State mandates
- Maintain a conservative fund balance in accordance with State guidelines

Meeting Our Goals:

- Meet the needs of ALL students
- Maintain elementary class size within guidelines
- Continue to provide BOCES vocational slots for high school
- Continue P-Tech program at BOCES
- Enhancing communication with our school community
- Maintain local control of our educational program
- Sustaining Community mandates
- Maintaining fund balance to maintain fiscal stress rating and improve bond rating
- Consistently receive a clean audit from independent auditor

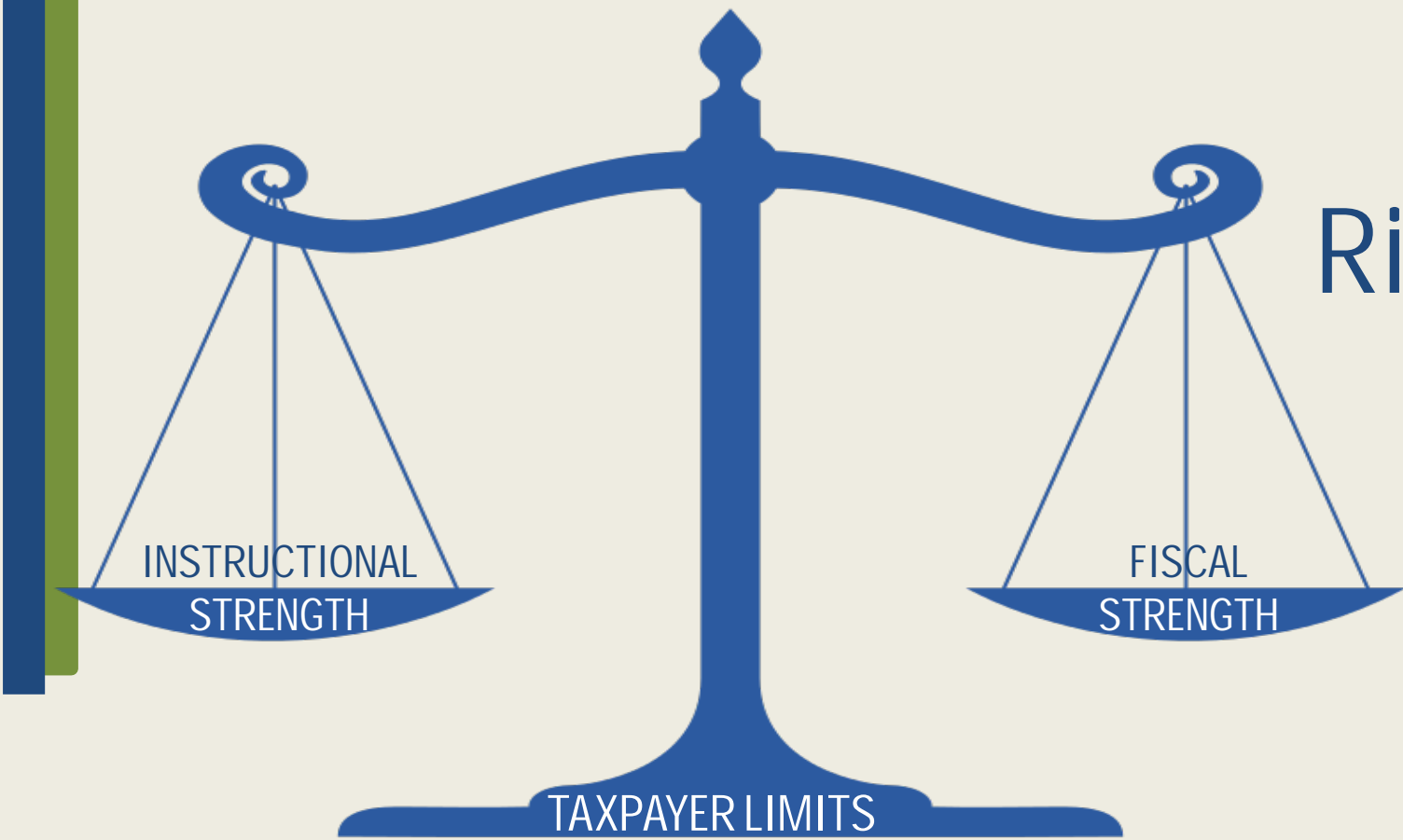
Outcome Driven:

What we do is driven by outcomes:

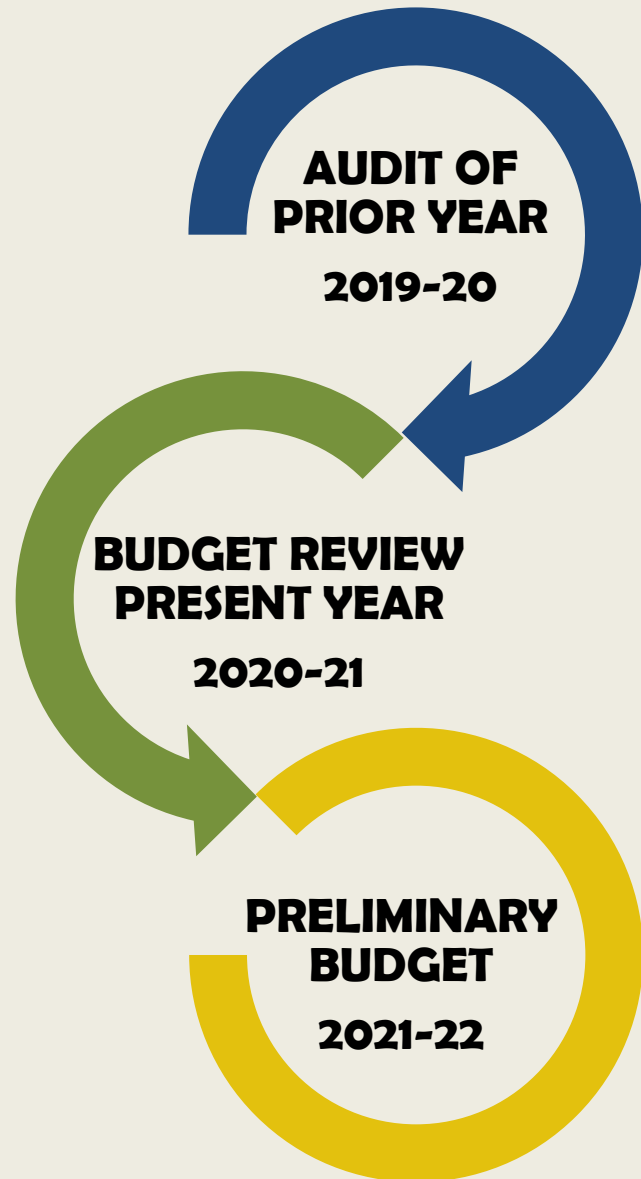
- Dedicated support by ALL members of our organization
- Planning, implementation, evaluation, and reflection to accomplish our goals
- Allows our district to maintain our proud and supported comprehensive instructional program and educational opportunities in West Seneca



Building a Budget to Achieve the Right Balance



BUDGET DEVELOPMENT PROCESS



INFORMATION SOURCES AND DATA ANALYSIS:

- PROGRAMS EXPENDITURES
 - MANDATED STAFFING
 - FIXED ORGANIZATIONAL EXPENSES
-
- DISTRICT OBJECTIVES MEET COMMUNITY, FEDERAL AND STATE MANDATES
 - DISCUSSIONS WITH PRINCIPALS, CURRICULUM CABINET, AND DEPARTMENT HEADS
-
- REVENUE PROJECTIONS: STATE AID/ TAX CAP/SALES TAX
 - REVIEW OF ALL EXPENDITURES TO BALANCE BUDGET
-
- PUBLIC BOARD MEETING
 - FINAL ADOPTION
 - PUBLIC HEARING – MAY 4
 - PUBLIC VOTE – MAY 18

PROPOSED 2021-22 BUDGET

2021-2022

Proposed Budget: \$134,641,980

2020-2021

Adopted Budget: 129,564,636

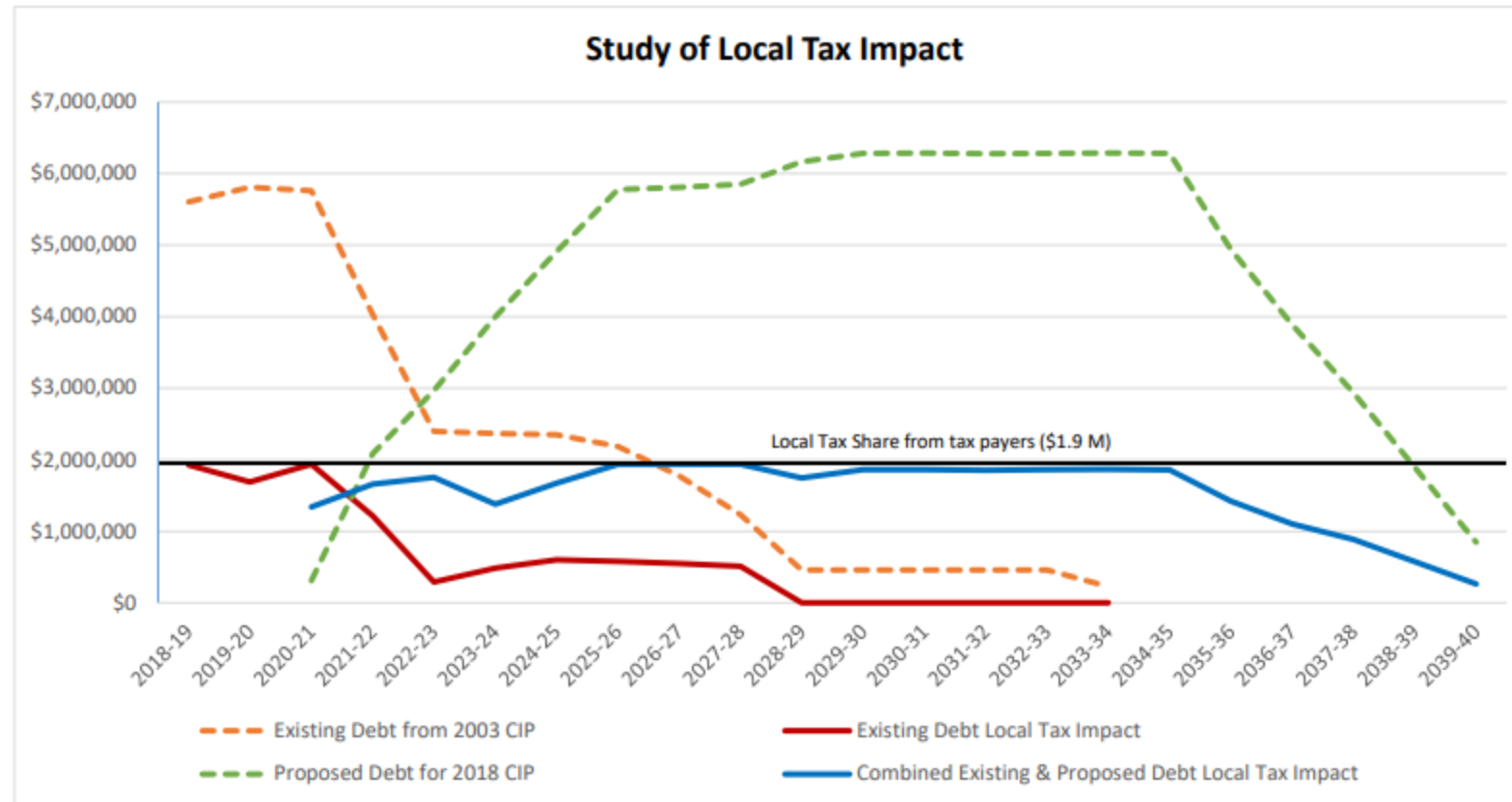
Change in Budget: \$ 5,077,344

INCREASE: 3.92%

PROPERTY TAX LEVY CAP 2021 -2022 Calculation:

Tax Levy FYE 2021	\$64,326,002
Tax Base Growth Factor	1.0068
PILOTS Receivable FYE 6/30/21	\$246,710
Capital Tax Levy for FYE 6/30/21	\$2,252,718
Allowable Levy Growth Factor	1.0123
PILOTS Receivable FYE 6/30/22	\$71,466
Tax Levy Limit Before Exclusions	\$63,457,861
Total Allowable Capital Levy Exclusions for FYE 6/30/22:	\$3,158,994
Tax Levy Limit, plus Maximum Exclusions	\$66,616,855
2022 Proposed Levy, Net of Reserve	\$64,763,419
Do you plan to override the cap in 2022?	NO

CAPITAL IMPROVEMENT PROJECT - 2018



Existing Debt Local Tax Impact = Bond payments in the current annual budget results in a maximum tax impact of \$1.9 million (debt carried from previous capital projects extending through 2033-34).

Combined Existing Debt & Proposed Debt = Bond payments in future annual budgets will include existing debt combined with proposed CIP debt. The local tax share is projected to remain no more than \$1.9 million per year through 2039-40, resulting in **NO ADDITIONAL LOCAL TAX INCREASE** due to this project.

During preliminary studies of the district’s facilities and user needs, the total district need is near \$150 million. The district prioritized the proposed scope to keep within the current local tax share resulting in **NO ADDITIONAL LOCAL TAX INCREASE** due to this project.

CAPITAL IMPROVEMENT PROJECT - 2018

PRELIMINARY PHASING SCHEDULE



2019

2020

2021

2022

2023

2024

2025

Phase 1 - Roofs, Turf & Masonry

Design

Construction

Phase 2 - Middle Schools

Design

Construction

Phase 3 - High Schools

Design

Construction

Phase 4 - Elementary Schools

Design

Construction

Phasing Considerations

- Start construction in 2020
- Schedule exterior building shell scope prior to interior renovations, and phase per remaining useful life
- Scheduling scope to maximize the building aid
- Limit interruptions to each building

CAPITAL OUTLAY 2020 - 2021



West Middle School



Pool Improvements

- Scope within the project will potentially include:
- Plumbing work
- Removal & replacement of various failing pool equipment and piping



Community Mandates

- Academy programs
- Art
- Athletics
- Class size
- Field trips
- Full-day kindergarten
- Music
- Pre-kindergarten program
- School resource officers
- Security guards
- Social work, school psychology, school counseling



Community Mandates (Continued)

- **Transportation:**
 - High school/middle school – under 3 miles
 - Elementary – under 2 miles
- **Community Education and after school programs**
- **Afterschool hours building use**
- **Town and service groups use of facilities**

What are local taxpayers willing to pay for?



2010 ... West Seneca named
“Best place to raise children ...”



2021 ... Continuing to offer a Pre-K to graduation comprehensive, high-quality educational experience for all students, reinforcing the fundamental reasons the West Seneca community gained this recognition.

West Seneca Central School District

Comments... Questions?

