

WSCS – 2023 Budget Development

- 2023 Budget Outlook – February 15, 2022
 - *Initial Items*
 - **2022 Current Estimates vs 2022 NYS Budget Estimates**
 - **2023 NYS Governor’s Estimates vs. 2022 Current Estimates**
 - **2023 Working Tax Cap Calculation**
 - **First Look Revenues**
- Next Steps



WSCS – 2023 Budget Development

- 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

- 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 serve building and student needs.*
 - *Operational – Invest in the infrastructure required to support the instructional program [Facilities, Transportation, Technology, Food Service].*
 - *Begin the conversations.*

WSCS – 2023 Budget Development

- 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)	
Total	\$ 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.*

WSCS – 2023 Budget Development

- 2023 NYS Governor’s Estimates vs. 2022 Current Estimates

		1-Feb-22	Jan-22	
	Actual	Current Est	Gov Proposed	
State Aid	2021	2022	2023	Notes
Foundation Aid	\$ 34,142,130	\$ 35,765,384	\$ 38,464,961	
		\$ 1,623,254	\$ 2,699,577	
		4.75%	7.55%	
Expense Driven:				
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	
Pandemic Adjustment	\$ (910,756)			
Total - General Fund	\$ 46,939,976	\$ 50,571,259	\$ 54,713,007	
		\$ 3,631,283	\$ 4,141,748	
		7.74%	8.19%	

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

WSCS – 2023 Budget Development

- 2023 Working Tax Cap Calculation

Real Property Tax Levy FYE 2022	65,500,000		
Tax Base Growth Factor [OSC]	1.0069	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]	1.0200		
		64,248,127	
PILOTs Receivable FYE 2023	62,609		
Tax Levy Limit Before Adjustments/Exclusions	64,185,518		
EXCLUSIONS			
Capital Tax Levy Exclusion FYE2023	2,785,365		
FYE 2022 Tax Levy Limit, Adjusted for Transfers plus Exclusions	66,970,883	1,470,883	2.25%

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

WSCS – 2023 Budget Development

- First Look Revenues

Revenue Account	Description	First Look 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	-	3,133,725.00	-	-
		133,682,510.00	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]				
	To Be Determined				

WSCS – 2023 Budget Development

- Next Steps
 - *Appropriations* -
 - Building Debt Service, Boces and Benefit Budgets.
 - Reviewing Department Requests.
 - Completing Salary Projections, evaluating needs and possible contractual settlements.
 - Aggregate for March BOE presentation.
 - *Revenue* –
 - Review State Aid estimates for accuracy, monitor State budget formulation.
 - Finalize and file OSC Tax Cap Calculation, not to exceed.
- Questions and Comments

