

# WSCS – 2024 Budget Development

---

- 2024 Budget Outlook – February 7, 2023
  - *Initial Items*
  - **2023 Current Estimates vs 2023 NYS Budget Estimates**
  - **2024 NYS Governor’s Estimates vs. 2023 Current Estimates**
  - **2024 Working Tax Cap Calculation**
  - **CRRSA and ARP Impact, Expiration 2024**
  - **First Look Revenues**
- Next Steps



# 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*
      - *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].

# WSCS – 2024 Budget Development

- 2023 Current Estimates vs 2023 NYS Budget Estimates

	NYS Budget April '22 Est	27-Jan-23 Current Est		
State Aid	2023	2023	Variance	
Foundation Aid	\$ 38,541,922	\$ 38,500,749	\$ (41,173)	
Expense Driven:				
Boces	\$ 4,184,911	\$ 3,881,983	\$ (302,928)	
High/Private Cost	\$ 2,658,806	\$ 2,433,525	\$ (225,281)	
Building	\$ 3,230,920	\$ 3,502,514	\$ 271,594	
Transportation	\$ 5,582,517	\$ 5,549,037	\$ (33,480)	
Instructional Materials	\$ 642,104	\$ 641,819	\$ (285)	
	\$ 16,299,258	\$ 16,008,878	\$ (290,380)	
<b>Total</b>	\$ 54,841,180	\$ 54,509,627	\$ (331,553)	2023 WSCD Budget \$ 54,841,180

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

# WSCS – 2024 Budget Development

- 2024 NYS Governor’s Estimates vs. 2023 Current Estimates

		27-Jan-23	Feb-23	
	Actual	Current Est	Gov Proposed	
State Aid	2022	2023	2024	Notes
<b>Foundation Aid</b>	\$ 35,701,737	\$ 38,500,749	\$ 46,246,088	<b>High Impact Tutoring</b>
		\$ 2,799,012	\$ 7,745,339	<b>Setaside \$771,247</b>
		7.84%	20.12%	
<b>Expense Driven:</b>				
Boces	\$ 3,820,470	\$ 3,881,983	\$ 5,018,595	
High/Private Cost	\$ 2,614,007	\$ 2,433,525	\$ 2,599,443	
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	\$ 16,008,878	\$ 17,134,223	
		\$ 731,721	\$ 1,125,345	
<b>Charter School</b>	\$ 99,030	\$ 109,610		
<b>Total - General Fund</b>	\$ 51,077,924	\$ 54,619,237	\$ 63,380,311	
		\$ 3,541,313	\$ 8,761,074	
		6.93%	16.04%	

# WSCS – 2024 Budget Development

- 2024 Working Tax Cap Calculation

TAX LEVY LIMIT, BEFORE ADJUSTMENTS		Calculations	
Real Property Tax Levy FYE 2023	66,970,883		
Tax Base Growth Factor [OSC]	<b>1.0074</b>	67,466,468	
PILOTs Receivable FYE 2023	62,609		adjusted
Capital Tax Levy Exclusion FYE 2023	2,785,365		
		64,743,712	
Allowable Levy Growth Factor [OSC]	<b>1.0200</b>		
		66,038,586	
PILOTs Receivable FYE 2024	155,999	<b>Estimated</b>	
Tax Levy Limit Before Adjustments/Exclusions	<b>65,882,587</b>		
EXCLUSIONS			
Capital Tax Levy Exclusion FYE2024	2,785,365	<b>Estimated</b>	
FYE 2024 Tax Levy Limit, Adjusted for Transfers plus Exclusions	<b>68,667,952</b>	1,697,069	2.53%

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

# WSCS – 2024 Budget Development

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 2,482,362.45
Remedial Reading	5.21	272,868.00	95,503.80	368,371.80	
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 1,109,033.10
Speech - Remedial	1.00	54,086.00	18,930.10	73,016.10	
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 908,446.05
Microcomputer Decision Support Spec	1.00	64,522.00	22,582.70	87,104.70	
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

- First Look Revenues

Revenue Account	Description	First Look 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	63,380,311.00	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	63,730,311.00	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
		144,140,273.00	133,810,683.00	134,188,092.97	125,851,165.55	121,094,001.28
5997-5999	Appropriated Reserves/FB	-	4,865,321.00	-	-	-
		144,140,273.00	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

---

- Next Steps
  - *Appropriations -*
    - Building Debt Service, Boces and Benefit Budgets.
    - Reviewing Department Requests.
    - Completing Salary Projections, evaluating needs and possible contractual settlements.
    - Confirm CRRSA/ARP funding capacity and budget accordingly.
    - 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

