

WSCS – 2023 Budget Development

- Board of Education Meeting – November 2, 2021
 - *Review First Steps*
 - *Current Expenditure Levels*
 - *Comparative Data*

WSCS – 2023 Budget Development

- Develop and Present Budget Calendar for BOE Approval – December 2021.
 - *Budget Calendar blends past practice and new concepts.*
 - *Seeks to outline key milestones in the budget development process, some of which are OSC and SED requirements.*
 - *Document in Process [draft provided to Board prior to meeting].*
- Develop a Fund Balance Plan for 2022.
 - *Serves as a guide to both utilize reserves and allocate surpluses should they occur.*
 - *Document in Process [draft provided to Board prior to meeting].*

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- Develop Budget Goals and Guidelines working with key Administrators and Department Heads.
 - *Overview to create a framework for the budget process.*
 - *Outlines vision to be served and variables encountered.*
 - *Document in Process [draft provided to Board prior to meeting].*
- Comparison Data
 - *Current Results through October [Data Updated Monday 11/1]*
- Comparison Data – Forecast 5 Analytics
 - *Per Pupil Spending*
 - *Per Pupil Revenue*
 - *Per Pupil Tax Levy*

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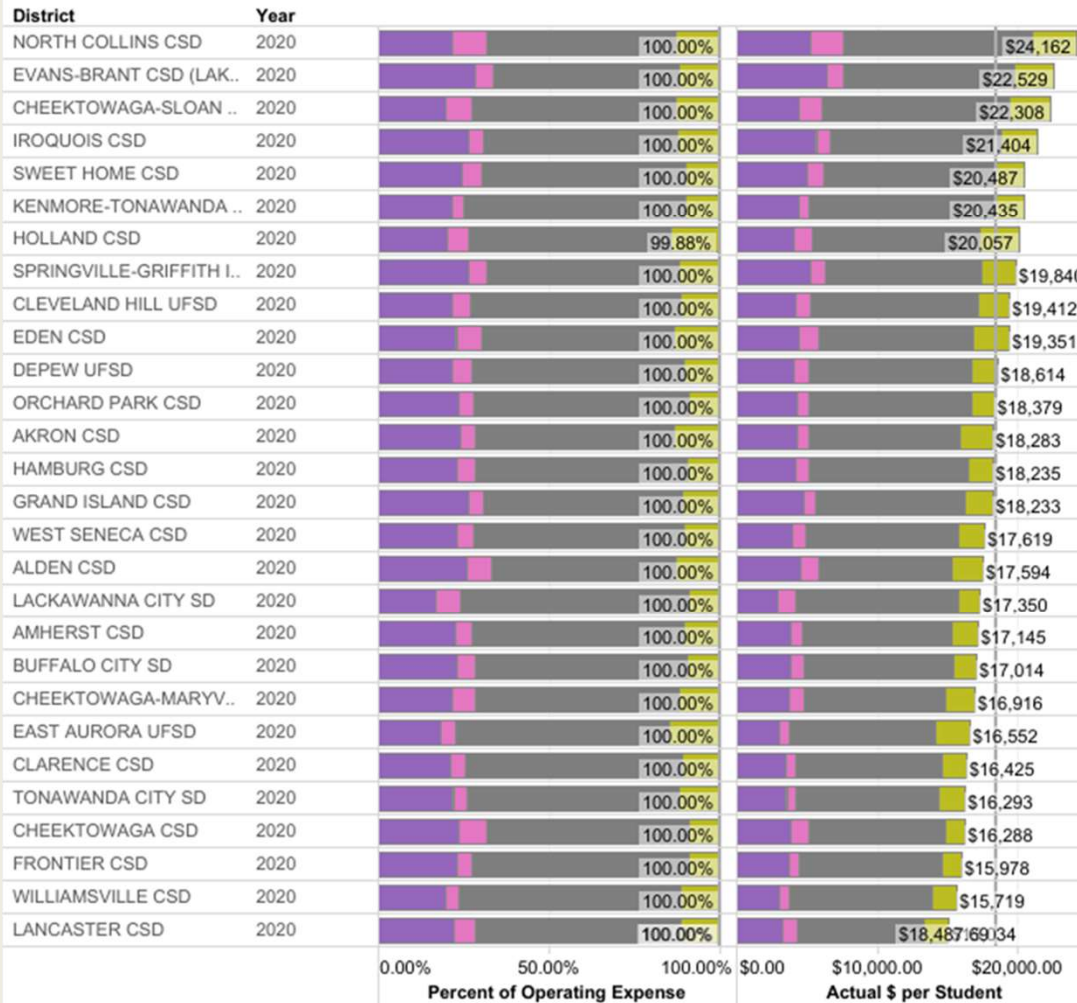
- Trends – Current Expenditures
 - *Payroll up 3.56%, primarily in classified staff on contractual, sub and extra work requirements associated with full time student attendance.*
 - *Equipment trails 2020 on lower year to year bus purchases.*
 - *Debt Service lags 2020 levels on timing of payment.*
 - *Employee Benefits tracking higher in line with increased Payroll expenditures.*

Budget Account	Oct-19 Year-to-DateExpenditures	Oct-20 Year-to-DateExpenditures	Oct-21 Year-to-DateExpenditures	\$ Change	% Change
100 - 163 Payroll	15,221,874.28	13,938,523.93	14,434,363.90	495,839.97	3.56%
200 Equipment [Buses]	737,677.68	763,034.80	657,388.13	-105,646.67	-13.85%
400 Excluding Boces	2,744,387.53	2,613,738.43	2,438,936.71	-174,801.72	-6.69%
490 Boces	1,900,993.69	2,833,722.91	2,581,249.68	-252,473.23	-8.91%
600 - 700 Debt Service	3,413,669.27	3,480,895.01	1,825,294.27	-1,655,600.74	-47.56%
800 Employee Benefits	7,037,714.16	6,955,010.01	7,121,143.31	166,133.30	2.39%
900 Other/Transfers	292,751.02	241,472.57	199,633.89	-41,838.68	-17.33%
	31,349,067.63	30,826,397.66	29,258,009.89	-1,568,387.77	-5.09%

Line Item Spending Comparison

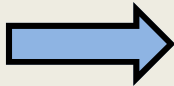
Note: "Total Operating Expense" is defined by NYSED

Source: NYSED ST-3 Form, Student count represents Duplicate Combined Adjusted Average Daily Membership (DCAADM) from NYSED Fiscal Profiles. When DCAADM is not available, enrollment is used.



Display By

- 1000-1999 General Support
- 2000-2999 Instruction
- 5000-5999 Transportation
- 6000-8999 Community Service
- 9000-9099 Employee Benefits



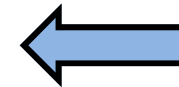
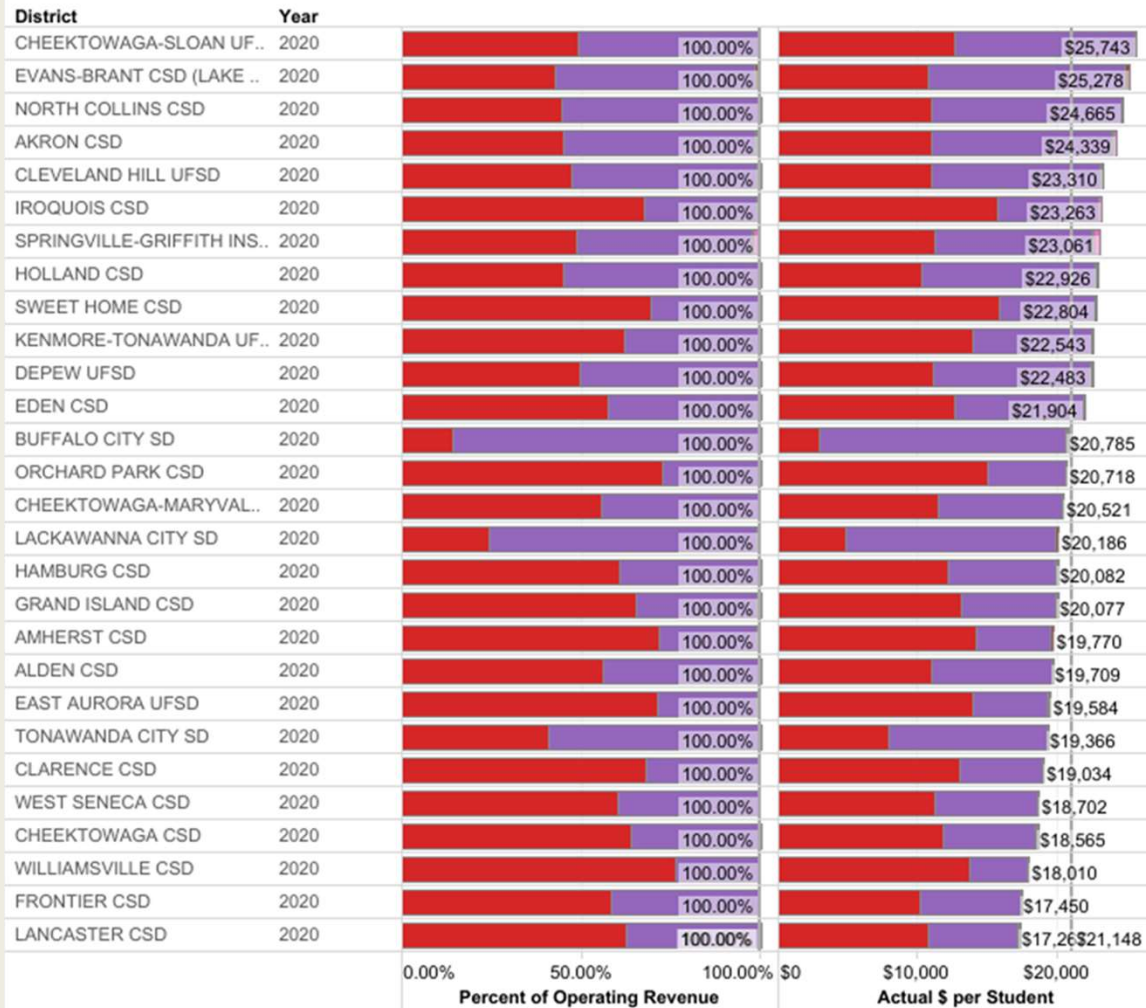
Line Item Revenue Comparison

Note: "Total Operating Revenue" is defined by NYSED

Source: NYSED ST-3 Form, Student count represents Duplicate Combined Adjusted Average Daily Membership (DCAADM) from NYSED Fiscal Profiles. When DCAADM is not available, enrollment is used.

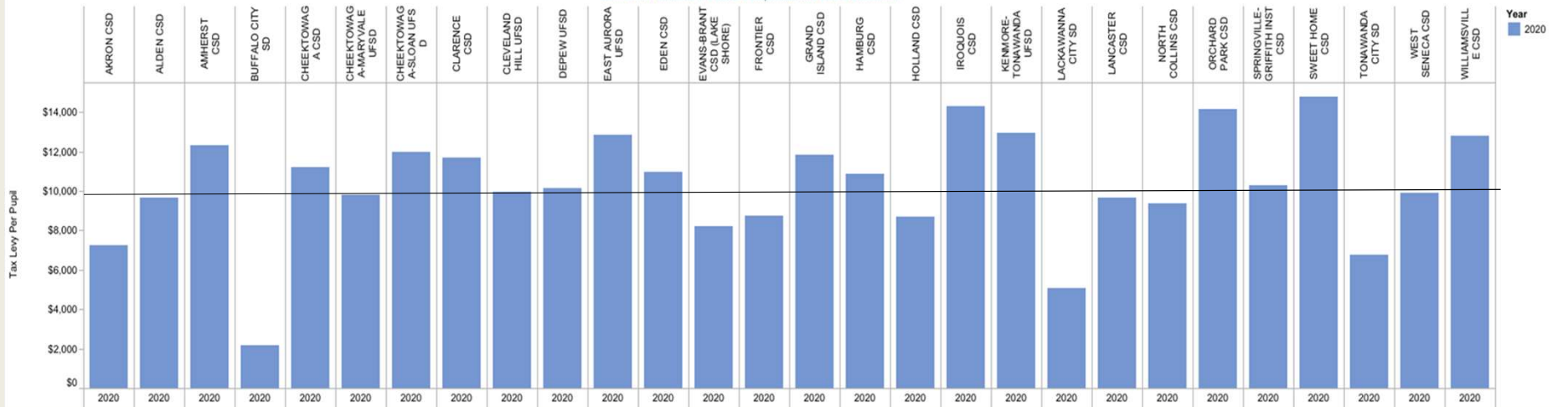
Display By

- 5000-5999 Interfund Transfers and Proceeds of Obligations
- 4000-4999 Federal Sources
- 3000-3999 State Sources
- 1000-2999 Local Sources



Tax Levy Per Pupil

Source: NY Office of the State Comptroller and BEDS enrollment



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- Next Steps
 - *Formalize Draft Documents working with Central Office, Department Heads and Administration.*
- *Questions or Comments*