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

- 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].

- 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

- 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.

	Oct-19	Oct-20	Oct-21	\$	%
Budget Account	Year-to-DateExpenditures	Year-to-DateExpenditures	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.

District	Year		
NORTH COLLINS CSD	2020	100.00%	\$24,162
EVANS-BRANT CSD (LAK	2020	100.00%	\$22,529
CHEEKTOWAGA-SLOAN	2020	100.00%	\$22,308
IROQUOIS CSD	2020	100.00%	\$21,404
SWEET HOME CSD	2020	100.00%	\$20,487
KENMORE-TONAWANDA	2020	100.00%	\$20,435
HOLLAND CSD	2020	99.88%	\$20,057
SPRINGVILLE-GRIFFITH I	2020	100.00%	\$19,840
CLEVELAND HILL UFSD	2020	100.00%	\$19,412
EDEN CSD	2020	100.00%	\$19,351
DEPEW UFSD	2020	100.00%	\$18,614
ORCHARD PARK CSD	2020	100.00%	\$18,379
AKRON CSD	2020	100.00%	\$18,283
HAMBURG CSD	2020	100.00%	\$18,235
GRAND ISLAND CSD	2020	100.00%	\$18,233
WEST SENECA CSD	2020	100.00%	\$17,619
ALDEN CSD	2020	100.00%	\$17,594
LACKAWANNA CITY SD	2020	100.00%	\$17,350
AMHERST CSD	2020	100.00%	\$17,145
BUFFALO CITY SD	2020	100.00%	\$17,014
CHEEKTOWAGA-MARYV	2020	100.00%	\$16,916
EAST AURORA UFSD	2020	100.00%	\$16,552
CLARENCE CSD	2020	100.00%	\$16,425
TONAWANDA CITY SD	2020	100.00%	\$16,293
CHEEKTOWAGA CSD	2020	100.00%	\$16,288
FRONTIER CSD	2020	100.00%	\$15,978
WILLIAMSVILLE CSD	2020	100.00%	\$15,719
LANCASTER CSD	2020	100.00%	\$18,487169034
		0.00% 50.00% 100.00% Percent of Operating Expense	

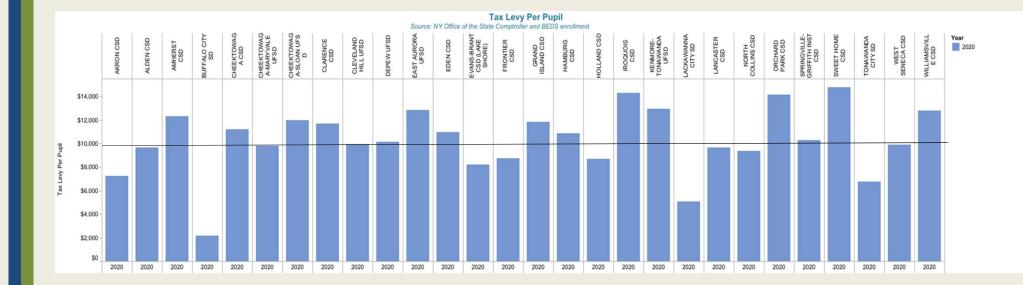
Display By

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

District	Year					Display By 5000-5999 Ir
CHEEKTOWAGA-SLOAN UF	2020		100.00%		\$25,743	4000-4999 F
EVANS-BRANT CSD (LAKE	2020		100.00%		\$25,278	3000-3999 S
NORTH COLLINS CSD	2020		100.00%		\$24,665	1000-2999 L
AKRON CSD	2020		100.00%		\$24,339	-
CLEVELAND HILL UFSD	2020		100.00%		\$23,310	
IROQUOIS CSD	2020		100.00%		\$23,263	
SPRINGVILLE-GRIFFITH INS	2020		100.00%		\$23,061	
HOLLAND CSD	2020		100.00%		\$22,926	
SWEET HOME CSD	2020		100.00%		\$22,804	
KENMORE-TONAWANDA UF	2020		100.00%		\$22,543	
DEPEW UFSD	2020		100.00%		\$22,483	
EDEN CSD	2020		100.00%		\$21,904	
BUFFALO CITY SD	2020		100.00%		\$20,785	
ORCHARD PARK CSD	2020		100.00%		\$20,718	
CHEEKTOWAGA-MARYVAL	2020		100.00%		\$20,521	
LACKAWANNA CITY SD	2020		100.00%		\$20,186	
HAMBURG CSD	2020		100.00%		\$20,082	
GRAND ISLAND CSD	2020		100.00%		\$20,077	
AMHERST CSD	2020		100.00%		\$19,770	
ALDEN CSD	2020		100.00%		\$19,709	
EAST AURORA UFSD	2020		100.00%		\$19,584	
TONAWANDA CITY SD	2020		100.00%		\$19,366	
CLARENCE CSD	2020		100.00%		\$19,034	
WEST SENECA CSD	2020		100.00%		\$18,702	<
CHEEKTOWAGA CSD	2020		100.00%		\$18,565	N
WILLIAMSVILLE CSD	2020		100.00%		\$18,010	
FRONTIER CSD	2020		100.00%		\$17,450	
LANCASTER CSD	2020		100.00%		\$17,26\$21,148	
	0.00	% 50.00% Percent of Operating	100.00% \$0 Revenue	* - * - *	\$20,000 per Student	

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.

- terfund Transfers and Proceeds of Obligations
- ederal Sources
- ate Sources
- cal Sources



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