

# WSCS – 2024 Budget Development

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- 2024 Budget Outlook – March 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
  - **Initial Budget Appropriations**
  - **Bus Purchase Proposition**
  - **Capital Outlay Project**
- Next Steps



# WSCS – 2024 Budget Development

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- 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

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- 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].

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- 2023 Current Estimates vs 2023 NYS Budget Estimates

	NYS Budget	27-Jan-23		
	April '22 Est	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)	
				2023 WSCD Budget
<b>Total</b>	<b>\$ 54,841,180</b>	<b>\$ 54,509,627</b>	<b>\$ (331,553)</b>	<b>\$ 54,841,180</b>

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

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- 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
Foundation Aid	\$ 35,701,737	\$ 38,500,749	\$ 46,246,088	High Impact Tutoring
		\$ 2,799,012	\$ 7,745,339	Setaside \$771,247
		7.84%	20.12%	
Expense Driven:				
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	
Charter School	\$ 99,030	\$ 109,610		
Total - General Fund	\$ 51,077,924	\$ 54,619,237	\$ 63,380,311	
		\$ 3,541,313	\$ 8,761,074	
		6.93%	16.04%	

# WSCS – 2024 Budget Development

- 2024 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	
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	
Tax Levy Limit Before Adjustments/Exclusions	<b>65,882,587</b>	
EXCLUSIONS		
Capital Tax Levy Exclusion FYE2024	2,748,595	
FYE 2024 Tax Levy Limit, Adjusted for Transfers plus Exclusions	<b>68,631,182</b>	1,660,299
		2.48%

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

# WSCS – 2024 Budget Development

<b>CRRSA/ARP Grants 2023</b>		<b>2023</b>			
<b>Tenure Area/Assignment</b>	<b>FTE</b>	<b>Salary</b>	<b>Benefits</b>	<b>Impact</b>	
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
Remedial Reading	5.21	272,868.00	95,503.80	368,371.80	2,482,362.45
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
Speech - Remedial	1.00	54,086.00	18,930.10	73,016.10	1,109,033.10
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
Microcomputer Decision Support Spec	1.00	64,522.00	22,582.70	87,104.70	908,446.05
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

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- **Initial Appropriations - \$145,572,889 up \$6,896,885, 4.97%**
  - *72.1%, \$104,930,518, of appropriations relate to salary and benefits:*
    - Salaries, \$74,411,504, increase \$1,311,272 or 1.79%.
      - *Projection based on position rollover only, additions/subtractions under consideration, program needs/review underway. Known retirements/replacements included.*
      - *Includes \$250,000 for summer programming [replaces ARP],*
      - *Does not include High Impact Tutoring requirement [approx. 10 fte].*
    - Benefits, \$30,519,014, increase \$1,296,655 or 4.44%.
      - *Allocations for our self-funded plan, up \$681,567, 12.69%, on higher cost trends for both medical and pharmacy and expanded enrollment.*
    - For 2023, Salaries and Benefits were budgeted at \$102,322,591 or 73.8% of budget.

# WSCS – 2024 Budget Development

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- Appropriations [continued]
  - *200 - Equipment increases \$395,586, 62.94%, on increased Technology and Buildings & Grounds needs, including:*
    - Proposed new HVAC control upgrade districtwide [\$324,000].
  - *400 – Supply, Contractual increased \$2,861,912, 17.50% highlighted by:*
    - Proposed improvement to cell phone service coverage within buildings [\$250,000],
    - Higher diesel and natural gas prices [\$185,000],
    - Anticipated Special Education placement tuition [\$1,796,400],
    - Inclusion of SRO's in the general fund budget [\$140,000][replaces ARP].

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- Appropriations [continued]
  - 490 – *Boces budget remains under development and is initially estimated to increase 3.97%.*
  - 600/700 - *Debt Service increase due to \$20 million in borrowings to facilitate multi-phase construction under the 2018 Capital Project.*
  - 900 - *Transfers up on anticipated payouts due to higher level of retirements. Includes the 2024 Capital Outlay Project [\$100,000].*

# WSCS – 2024 Budget Development

- Appropriations Summary by Object Code

	<b>Adopted</b>	<b>Rollover</b>		
	<b>2023</b>	<b>2024</b>	<b>\$</b>	<b>%</b>
<b>Budget Account</b>	<b>Budget</b>	<b>Budget</b>	<b>Change</b>	<b>Change</b>
100 - Payroll	73,100,232	74,411,504	1,311,272	1.79%
200 - Equipment	628,464	1,024,050	395,586	62.94%
400 - Supply, Contractual	16,352,917	19,214,829	2,861,912	17.50%
490 - Boces	11,707,739	12,172,648	464,909	3.97%
600/700 - Debt Service	5,980,368	6,440,844	460,476	7.70%
800 - Employee Benefits	29,222,359	30,519,014	1,296,655	4.44%
900 - Transfer/Other	1,683,925	1,790,000	106,075	6.30%
	138,676,004	145,572,889	6,896,885	4.97%
210 Purchase of Buses	582,840	983,000	400,160	68.66%

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- **Bus Purchase Proposition**

- *Annually, the District assesses transportation needs and makes a recommendation to purchase busses utilizing a Bus Purchase Reserve, current balance \$2,007,611. As a result, the purchase does not impact local taxes.*
- *For 2024, the District proposes a \$983,000 purchase.*
- *The District is moving towards the required study to determine electric bus infrastructure and fleet requirements.*

- **Capital Outlay Project**

- *Districts may perform Capital Outlay Projects on a single facility after approval from NYSED Facilities Planning. Expenditures are limited to \$100,000 and Building Aid is paid the following year instead of a 15 year term. Final decision on the District's 2024 Capital Outlay Project has yet to be made.*

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- Next Steps
  - *Appropriations* -
    - Refining Salary Projections, evaluating staffing needs/requests.
    - Building Boces budget.
    - Reviewing Employee Benefits projections and adjusting for personnel changes.
    - Confirm ARP funding capacity and allocate to maximum.
  - *Revenue* –
    - Monitor State budget formulation.
    - Submitted OSC Tax Cap Calculation, not to exceed.
  - *Assess Reserve Allocations*
- Questions and Comments

