

# WSCS – 2024 Budget Hearing

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- Supporting our Students –
  - *West Seneca Central Schools is committed to overcome the challenges of the past 36 months, moving forward mindful of the impact upon students, staff and the community at large. The District is striving to provide intensive academic, social and emotional support initiatives, while operating in a tight employment market with inflationary pricing pressures.*
- Budget Goals and Guidelines – approved December, 2021.
  - *Instructional - Integrate federal funding initiatives [class size reductions, AIS extension, Literacy focus, Success labs, technology staff, SEL staff] to meet student needs.*
  - *Operational – Invest in the infrastructure required to support the instructional program [Facilities, Transportation, Technology, Food Service].*

# WSCS – 2024 Budget Hearing

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- Proposition #1 – Annual Budget Vote

*Our 2023-2024*

*Proposed Budget: \$147,816,452*

*2022-2023*

*Adopted Budget: \$138,676,004*

*Change in Budget: \$9,140,448*

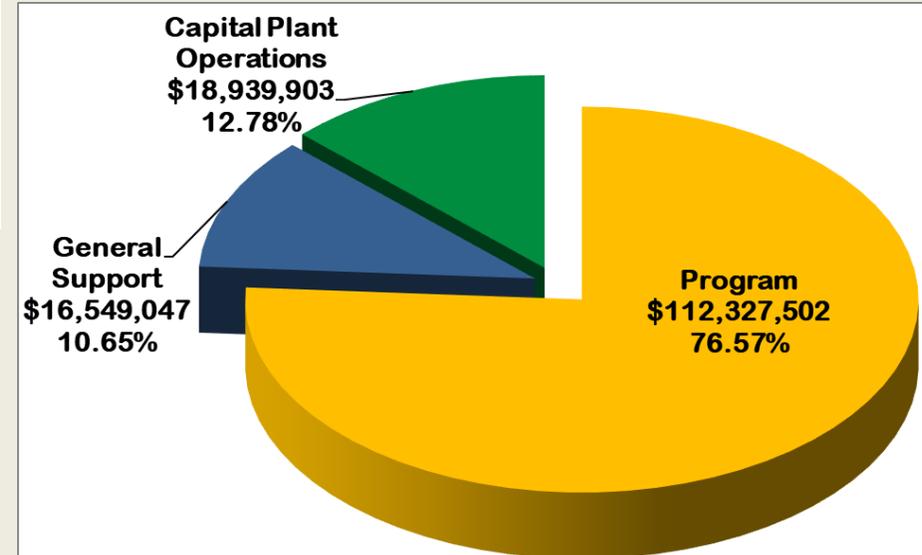
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# Key Components - Overall

## 2023-2024 BUDGET OVERVIEW

(Presented in NYS required format)

	Proposed Budget 2023-24	Adopted Budget 2022-23	Adopted Budget 2021-22
General Support	\$16,549,047	\$14,766,004	\$14,364,071
Program	\$112,327,502	\$106,192,334	\$103,162,317
Capital	\$18,939,903	\$17,717,666	\$17,115,592
Total Budget	\$147,816,452	\$138,676,004	\$134,641,980



# Key Components – General Support

## General Support

Includes non-instructional appropriations for services, materials, and equipment needed to support the district's instructional program.

	Proposed Budget 2023-24	Adopted Budget 2022-23	Adopted Budget 2021-22
Board of Education Annual election/budget vote, Board of Education office/meetings, district clerk, legal notices, dues, workshops	\$161,786	\$155,052	\$126,802
Superintendent's Office Superintendent, secretary, conferences, dues	\$285,447	\$277,516	\$272,860
Financial & Business Management Treasurer, business official, clerical staff, auditors, tax collection	\$1,477,768	\$1,366,047	\$1,319,676
Staff & Central Services Human Resources administrator, school attorney, clerical staff, community information, central printing, BOCES data processing contract	\$4,370,033	\$3,779,120	\$3,516,183
Instructional Administration Elementary and secondary principals, assistant principals, curriculum directors, supervision, regular school, continuing education, and professional development	\$6,403,961	\$5,764,257	\$5,635,819
Employee Benefits Including pension obligation, health insurance, workmen's compensation insurance, unemployment insurance and social security	\$3,850,052	\$3,424,012	\$3,492,731
<b>TOTAL GENERAL SUPPORT</b>	<b>\$16,549,047</b>	<b>\$14,766,004</b>	<b>\$14,364,071</b>

# Key Components - Program

## Program

The primary function of a school district is the Instructional Program of its children. It is the largest expenditure category in the budget. It includes personnel, instructional supplies, materials, and equipment.

	Proposed Budget 2023-24	Adopted Budget 2022-23	Adopted Budget 2021-22
Instruction Regular day school, physical education, music, technology, art, enrichment and vocational programs, continuing education	\$50,719,186	\$48,957,528	\$48,021,291
Instruction - Special Education Programs and special schools for students with disabilities.	\$21,844,621	\$19,336,463	\$18,351,899
Pupil Services Attendance, guidance, health services, psychologists, and social workers	\$4,957,099	\$4,784,176	\$4,609,727
Co-curricular & Athletics Faculty advisor stipends and fees for student activities outside of the regular classroom	\$2,094,567	\$1,983,974	\$1,773,907
Transportation Includes all costs for approximately 7,500 students (public and non-public schools) Fourth year of a four-year contract*	\$5,186,640 \$1,600,000	\$5,009,382 \$1,650,000	\$4,940,602 \$1,400,000
Employee Benefits	\$25,635,389	\$24,180,811	\$23,774,891
Transfer to School Lunch and Special Aid Fund District's share of grant awards	\$290,000	\$290,000	\$290,000
<b>TOTAL PROGRAM</b>	<b>\$112,327,502</b>	<b>\$106,192,334</b>	<b>\$103,162,317</b>

# Key Components - Capital

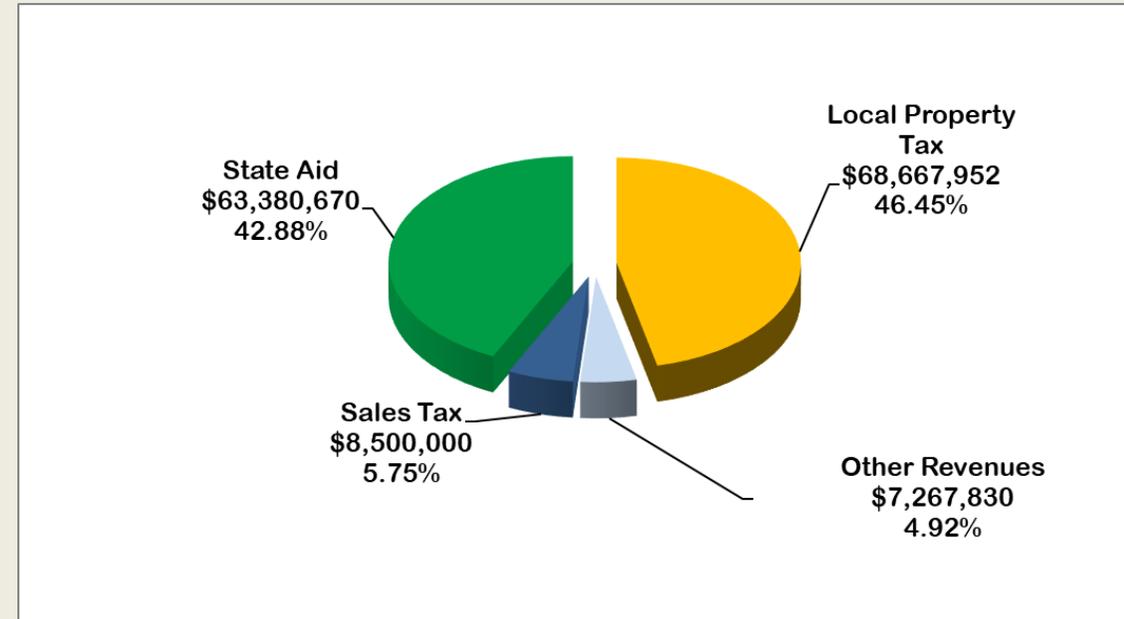
## Capital

Includes operation and maintenance of facilities and related debt service.

Plant Operations Supt. buildings & grounds, staff, plant operation/ maintenance	\$8,933,039	\$8,526,287	\$7,736,059
Debt Service Principal and interest on serial bonds and tax anticipation notes	\$6,440,844	\$5,979,918	\$6,260,514
Employee Benefits	\$3,266,020	\$2,911,461	\$2,819,019
Refund of Taxes Resulting from court settlements	\$200,000	\$200,000	\$200,000
Transfer to Capital Project Fund Minor aidable projects	\$100,000	\$100,000	\$100,000
<b>TOTAL CAPITAL</b>	<b>\$18,939,903</b>	<b>\$17,717,666</b>	<b>\$17,115,592</b>

# Key Components - Revenue

Revenue Account	Description	Updated 2024 Revenue	Budget 2023 Revenue
1001.000	Real Property Taxes	60,427,797.76	58,570,883.00
1081.000	Other Pmts in Lieu of Tax	155,999.00	62,609.00
1085.000	STAR Reimbursement	8,240,154.24	8,400,000.00
1090.000	Int. & Penal. on Real Pro	4,000.00	4,000.00
1120.000	Erie County Sales Tax	8,500,000.00	8,500,000.00
		77,327,951.00	75,537,492.00
1315-2770	Miscellaneous	2,582,011.00	2,582,011.00
3101-3263	State Aid	63,380,670.00	54,841,180.00
3104/3289	Other	350,000.00	350,000.00
	State Sources	63,730,670.00	55,191,180.00
4286-4960	Federal Sources	500,000.00	500,000.00
		144,140,632.00	133,810,683.00
5997-5999	Appropriated Reserves/FB	3,675,820.00	4,865,321.00
		147,816,452.00	138,676,004.00



# Key Components – Tax Levy Limit

<b>Trend Report for West Seneca Central School District</b>				
<b>Property Tax Cap</b>				
<b>Tax Levy Limit (Cap) before Exclusions</b>	<b>2024</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>
Tax Levy Prior Year	66,970,883	65,500,000	64,326,002	62,553,815
Tax Base Growth Factor	1.0074	1.0069	1.0068	1.0000
PILOTS Receivable Prior Year	62,608	195,404	246,710	309,909
Capital Tax Levy for Prior Year	2,785,365	3,158,994	2,252,718	1,551,468
Allowable Levy Growth Factor	1.0200	1.0200	1.0123	1.0181
PILOTS Receivable Current Year	155,999	62,609	71,466	246,710
<b>Total Levy Limit before Exclusions</b>	<b>65,882,586</b>	<b>64,185,518</b>	<b>63,457,861</b>	<b>62,175,298</b>
<b>Exclusions</b>				
Capital Tax Levy for Current Year	2,748,595	2,785,365	3,158,994	2,252,718
<b>Total Tax Levy Limit, Adjusted for Transfers Plus Exclusions</b>	<b>68,631,181</b>	<b>66,970,883</b>	<b>66,616,855</b>	<b>64,326,002</b>
<b>Proposed Levy for Current Year, Net of Reserve</b>	<b>68,631,181</b>	<b>66,970,883</b>	<b>65,500,000</b>	<b>64,326,002</b>
<b>Total Tax Levy Limit Adjusted for Transfers Plus Exclusions compared to the Prior Year Tax Levy</b>				
	2.48%	2.25%	1.83%	2.83%
Difference between Tax Levy Limit Plus Exclusions and Current Year Proposed Levy	0	0	1,116,855	0
Planning to Override the Cap	No	No	No	No

# Key Components – Tax Estimates

- 2024 Tax Rates, Assessment Roll data and Equalization Rates are Estimates.

Property Tax Rate	2024	2023	2022	2021	2020	2019
West Seneca	46.94	46.37	45.68	45.75	44.56	44.18
Cheektowaga	13.41	13.91	15.53	19.84	19.40	18.53
Orchard Park	35.89	35.67	36.12	35.42	33.99	34.12
Hamburg	38.13	37.60	37.88	37.01	35.08	34.46
\$/ \$1,000 assessed West Seneca	\$ 0.56	\$ 0.69	\$ (0.07)	\$ 1.19	\$ 0.38	\$ 0.62
% West Seneca	1.21%	1.52%	-0.15%	2.67%	0.86%	1.42%
5 year average increase	1.25%					
Equalization Rate	2024	2023	2022	2021	2020	2019
West Seneca	0.26	0.30	0.34	0.36	0.37	0.39
Cheektowaga	0.91	1.00	1.00	0.83	0.85	0.93
Orchard Park	0.34	0.39	0.43	0.47	0.49	0.51
Hamburg	0.32	0.37	0.41	0.45	0.47	0.50

# Key Components – NYS Aid

		5-Apr-23	Feb-23	Adopted
	Actual	Current Est	Gov Proposed	NYS Budget
State Aid	2022	2023	2024	2024
<b>Foundation Aid</b>	\$ 35,701,737	\$ 38,470,641	\$ 46,246,088	
		\$ 2,768,904	\$ 7,775,447	
		7.76%	20.21%	
<b>Expense Driven:</b>				
Boces	\$ 3,820,470	\$ 3,881,983	\$ 5,018,595	
High/Private Cost	\$ 2,614,007	\$ 2,420,528	\$ 2,599,802	
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	\$ 15,995,881	\$ 17,134,582	
		\$ 718,724	\$ 1,138,701	
<b>Total - General Fund</b>	\$ 50,978,894	\$ 54,466,522	\$ 63,380,670	\$ -
		\$ 3,487,628	\$ 8,914,148	
		6.84%	16.37%	

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- **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 over a 15 year term.*
- *The District's 2024 Capital Outlay Project will finalize the renovation and reconstruction of the pool area at West Elementary into an auxiliary physical education space adding the playing surface and required safety features.*
- *Estimated Budget Framework –*
  - *Play Surface \$ 41,000*
  - *Required Safety [wall padding] \$41,000*
  - *Allowances \$10,000*
  - *Incidentals \$18,000*
- *SEQRA resolution Board approval*

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- **Impact of a Contingent Budget - \$146,156,153**
  - *In the event this budget is defeated and a contingent budget is implemented, \$1,660,299 in Appropriations would be reduced, including Staff positions in Administration and Instruction, as well as Equipment (other than health, safety and special education), building repairs and upgrades.*
- **Other Required Budget Documents -**
  - *Property Tax Report Card*
  - *Administrative Salary Disclosure*
  - *Exemption Impact Report*
  - *School District Report Card*
  - *School District Budget Notice*

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- **Bus Purchase – Proposition #2**
  - *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 the \$983,000 purchase of eight busses, four - 30 student capacity and four – 65 student capacity, to replace aging equipment.*

# WSCS – 2024 Budget Hearing

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- *Annual Budget Vote and Election*
  - *May 16, 2023*
  - *West Seneca East Senior High School*
- *Reminder - 2024 Foundation Aid Increase and Plan April 2023*
  - Public comments may be submitted to:  
[Funding@wscschools.org](mailto:Funding@wscschools.org)
- *Questions and Comments*

