

WSCS – 2023 Budget Hearing

- Meeting the Challenge –
 - *West Seneca Central Schools is committed to overcome the challenges of the past 24 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 recovery initiatives, while confronting a difficult employment market and 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 – 2023 Budget Hearing

- **Proposition #1 – Annual Budget Vote**

Our 2022-2023

Proposed Budget: \$138,676,004

2020-2021

Adopted Budget: \$134,641,980


Change in Budget: \$4,034,024

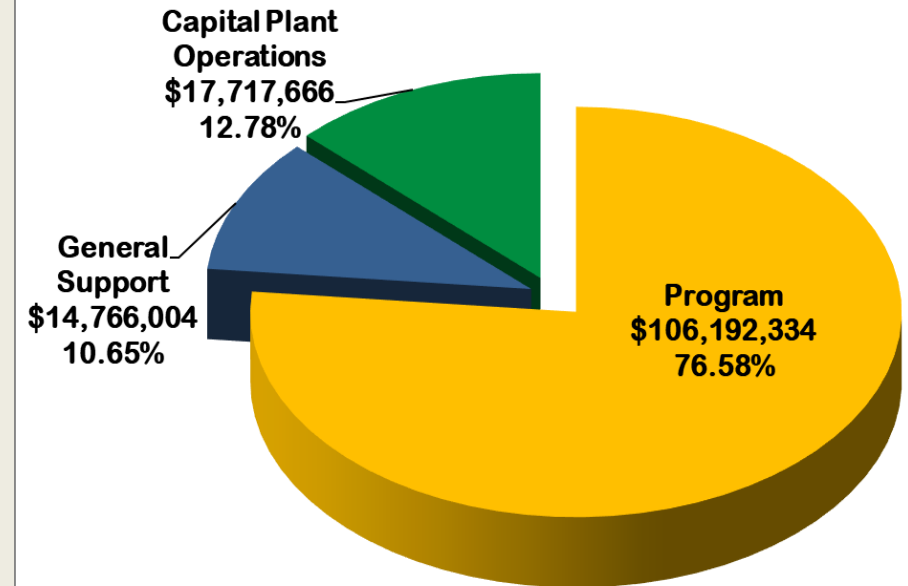
3.00%

Key Components - Overall

2022-2023 BUDGET OVERVIEW

(Presented in NYS required format)

	Proposed Budget 2022-23	Adopted Budget 2021-22	Adopted Budget 2020-21
General Support	\$ 14,766,004	\$14,364,071	\$13,602,086
Program	\$ 106,192,334	\$103,162,317	\$99,429,876
Capital	\$ 17,717,666	\$17,115,592	\$16,532,674
Total Budget	\$ 138,676,004	\$134,641,980	\$129,564,636



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 2022-23	Adopted Budget 2021-22	Adopted Budget 2020-21
Board of Education Annual election/budget vote, Board of Education office/meetings, district clerk, legal notices, dues, workshops	\$ 155,052	\$126,802	\$199,752
Superintendent's Office Superintendent, secretary, conferences, dues	\$ 277,516	\$272,860	\$272,973
Financial & Business Management Treasurer, assistant manager-finance and computer services, clerical staff, auditors, tax collection	\$1,366,047	\$1,319,676	\$1,254,310
Staff & Central Services Human Resources administrator, school attorney, clerical staff, community information, central printing, BOCES data processing contract	\$ 3,779,120	\$3,516,183	\$2,886,264
Instructional Administration Elementary and secondary principals, assistant principals, curriculum directors, supervision, regular school, continuing education, and professional development	\$ 5,764,257	\$5,635,819	\$5,407,103
Employee Benefits Including pension obligation, health insurance, workmen's compensation insurance, unemployment insurance and social security	\$ 3,424,012	\$3,492,731	\$3,581,684
TOTAL GENERAL SUPPORT	\$14,766,004	\$14,364,071	\$13,602,086

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 2022-23	Adopted Budget 2021-22	Adopted Budget 2020-21
Instruction Regular day school, physical education, music, technology, art, enrichment and vocational programs, continuing education	\$ 48,957,528	\$48,021,291	\$46,065,234
Instruction - Special Education Programs and special schools for students with disabilities.	\$ 19,336,463	\$18,351,899	\$17,249,479
Pupil Services Attendance, guidance, health services, psychologists, and social workers	\$ 4,784,176	\$4,609,727	\$4,562,231
Co-curricular & Athletics Faculty advisor stipends and fees for student activities outside of the regular classroom	\$ 1,983,974	\$1,773,907	\$1,749,081
Transportation Includes all costs for approximately 7,500 students (public and non-public schools) Third year of a four-year contract (\$6.1 Mil)	\$ 5,009,382 \$1,650,000	\$4,940,602 \$1,400,000	\$4,730,687 \$1,400,000
Employee Benefits	\$24,180,811	\$23,774,891	\$23,413,164
Transfer to School Lunch and Special Aid Fund District's share of grant awards	\$ 290,000	\$290,000	\$260,000
TOTAL PROGRAM	\$ 106,192,334	\$103,162,317	\$99,429,876

Key Components - Capital

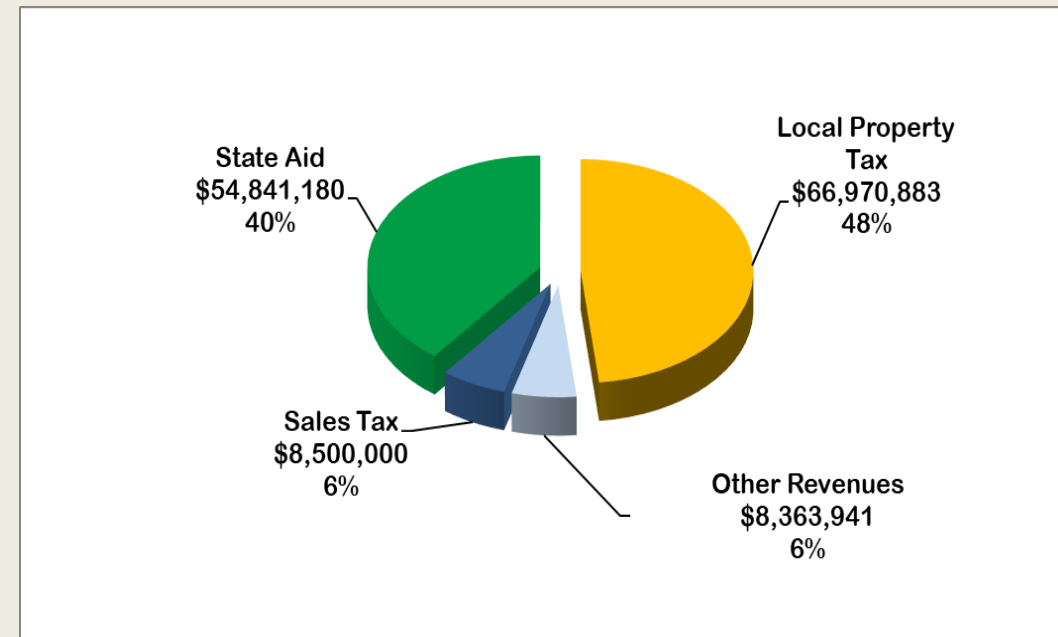
Capital

Includes operation and maintenance of facilities and related debt service.

Plant Operations Supt. buildings & grounds, staff, plant operation/ maintenance	\$8,526,287	\$7,736,059	\$7,394,085
Debt Service Principal and interest on serial bonds and tax anticipation notes	\$5,979,918	\$6,260,514	\$6,070,139
Employee Benefits	\$2,911,461	\$2,819,019	\$2,618,450
Refund of Taxes Resulting from court settlements	\$200,000	\$200,000	\$350,000
Transfer to Capital Project Fund Minor aidable projects	\$100,000	\$100,000	\$100,000
TOTAL CAPITAL	\$17,717,666	\$17,115,592	\$16,532,674

Key Components - Revenue

Revenue Account	Description	Proposed 2023 Revenue	2022 Budget Revenue
1001.000	Real Property Taxes	58,570,883.00	55,881,151.00
1081.000	Other Pmts in Lieu of Tax	62,609.00	71,466.00
1085.000	STAR Reimbursement	8,400,000.00	8,882,267.00
1090.000	Int. & Penal. on Real Pro	4,000.00	4,000.00
1120.000	Erie County Sales Tax	8,500,000.00	7,900,000.00
		75,537,492.00	72,738,884.00
1315-2770	Miscellaneous	2,582,011.00	2,582,011.00
3101-3263	State Aid	54,841,180.00	51,362,971.00
3104/3289	Other	350,000.00	350,000.00
	State Sources	55,191,180.00	51,712,971.00
4286-4960	Federal Sources	500,000.00	5,025,489.00
5997-5999	Appropriated Reserves/FB	4,865,321.00	2,582,625.00
		138,676,004.00	134,641,980.00



Key Components – Tax Levy Limit

Trend Report for West Seneca Central School District	2023	2022	2021
Tax Levy Prior Year	65,500,000	64,326,002	62,453,615
Tax Base Growth Factor	1.0069	1.0068	1.0000
PILOTS Receivable Prior Year	195,404	246,710	309,909
Capital Tax Levy for Prior Year	3,158,994	2,252,718	1,551,468
Allowable Levy Growth Factor	1.0200	1.0123	1.0181
PILOTS Receivable Current Year	62,609	71,466	246,710
Total Levy Limit before Exclusions	64,185,518	63,457,861	62,073,284
Exclusions - Capital Tax Levy for Current Year	2,785,365	3,158,994	2,252,718
Total Tax Levy Limit, Adjusted for Transfers Plus Exclusions	66,970,883	66,616,855	64,326,002
Proposed Levy for Current Year, Net of Reserve	66,970,883	65,500,000	64,326,002
Total Tax Levy Limit compared to the Prior Year Tax Levy	2.25%	1.83%	2.83%
Tax Levy Limit Plus Exclusions Less Current Year Proposed Levy	0	1,116,855	0
Planning to Override the Cap	No	No	No

Key Components – Tax Estimates

- Assessment Roll data and Equalization Rates are Estimates.

Property Tax Rate	Estimated	2022	2021	2020	2019	2018
West Seneca	46.49	45.68	45.75	44.56	44.18	43.56
Cheektowaga	13.95	15.53	19.84	19.4	18.53	17.42
Orchard Park	35.76	36.12	35.42	33.99	34.12	33.51
Hamburg	37.69	37.88	37.01	35.08	34.46	33.51
	Change	per \$1,000 of Assessed Value				
West Seneca	0.81	impacted by a 12% decline in the equalization rate				
Cheektowaga	-1.58					
Orchard Park	-0.36					
Hamburg	-0.19					
Equalization Rate	Estimated	2022	2021	2020	2019	2018
West Seneca	0.30	0.34	0.36	0.37	0.39	0.40
Cheektowaga	1.00	1.00	0.83	0.85	0.93	1.00
Orchard Park	0.39	0.43	0.47	0.49	0.51	0.52
Hamburg	0.37	0.41	0.45	0.47	0.50	0.52

Key Components – NYS Aid

		1-Feb-22	Jan-22	Adopted
	Actual	Current Est	Gov Proposed	NYS Budget
State Aid	2021	2022	2023	2023
Foundation Aid	\$ 34,142,130	\$ 35,765,384	\$ 38,464,961	\$ 38,541,922
		\$ 1,623,254	\$ 2,699,577	\$ 2,776,538
		4.75%	7.55%	7.76%
Expense Driven:				
Boces	\$ 2,557,720	\$ 3,242,668	\$ 4,190,957	\$ 4,184,911
High/Private Cost	\$ 2,408,147	\$ 2,594,234	\$ 2,663,226	\$ 2,658,806
Building	\$ 3,795,417	\$ 4,009,921	\$ 3,165,313	\$ 3,230,920
Transportation	\$ 4,286,846	\$ 4,318,455	\$ 5,590,143	\$ 5,582,517
Instructional Materials	\$ 660,472	\$ 640,597	\$ 638,407	\$ 642,104
	\$ 13,708,602	\$ 14,805,875	\$ 16,248,046	\$ 16,299,258
		\$ 1,097,273	\$ 1,442,171	\$ 1,493,383
Pandemic Adjustment	\$ (910,756)			
Total - General Fund	\$ 46,939,976	\$ 50,571,259	\$ 54,713,007	\$ 54,841,180
		\$ 3,631,283	\$ 4,141,748	\$ 4,269,921
		7.74%	8.19%	8.44%

WSCS – 2023 Budget Hearing

- **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 2023 Capital Outlay Project is the renovation and reconstruction of the pool area at West Elementary into an auxiliary physical education space.*
- *Budget Framework –*
 - *Demolition* \$ 2,500
 - *Backfill and Shoring* \$42,500
 - *Concrete* \$16,500
 - *Allowances* \$20,540
 - *Incidentals* \$17,960
- *SEQRA resolution Board approved*

WSCS – 2023 Budget Hearing

- **Impact of a Contingent Budget - \$137,205,121**
 - *In the event this budget is defeated and a contingent budget is implemented, \$1,470,883 in Appropriations would be reduced, including Staff positions in Administration and Instruction, as well as Equipment (other than health, safety and special education).*
- **Other Required Budget Documents -**
 - *Property Tax Report Card*
 - *Administrative Salary Disclosure*
 - *Exemption Impact Report*
 - *School District Report Card*
 - *School District Budget Notice*

WSCS – 2023 Budget Hearing

- **Bus Purchase – Proposition #2**
 - *Annually, the District assesses transportation needs and makes a recommendation to purchase busses utilizing a Bus Purchase Reserve, current balance \$2,554,142. As a result, the purchase does not impact local taxes.*
 - *For 2023, the District proposes the \$582,840 purchase of eight busses, all 30 child capacity, to replace aging equipment.*

WSCS – 2023 Budget Hearing

- *Annual Budget Vote and Election*
 - *May 17, 2022*
 - *West Seneca East Senior High School*

- *Questions and Comments*

