

WSCS – 2024 Budget Development

- 2024 Budget Outlook – **March 21, 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
 - **UPDATED Revenues – Reserves, Tax Impact**
 - **Updated Budget Appropriations – position considerations**
 - Bus Purchase Proposition
 - Capital Outlay Project
- Next Steps



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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*
 - ***Second Draft – March, 2023***
 - *Final Draft – April, 2023*
 - *Adoption – April, 2023*
 - *Budget Hearing and Vote – May, 2023*

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

- *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%	

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- 2024 Tax Cap Calculation

TAX LEVY LIMIT, BEFORE ADJUSTMENTS		Calculations
Real Property Tax Levy FYE 2023	66,970,883	
Tax Base Growth Factor [OSC]	1.0074	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]	1.0200	
		66,038,586
PILOTs Receivable FYE 2024	155,999	
Tax Levy Limit Before Adjustments/Exclusions	65,882,587	
EXCLUSIONS		
Capital Tax Levy Exclusion FYE2024	2,748,595	
FYE 2024 Tax Levy Limit, Adjusted for Transfers plus Exclusions	68,631,182	1,660,299
		2.48%

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

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West Seneca Central School District 2024 Tax Rates							
April, 2023	estimated equalization rates; assessed valuations not yet updated +2.0%						
May , 2023	Tentative Tax Roll dated May 1 and Equalization Rates						
July, 2023	Final Tax Roll dated July 1, 2023						
Town	2023-24 Taxable Valuation	2023-24 Equalization Rates	2023-24 Adjusted Valuation	23-24 Tax Rate	22-23 Tax Rate	Tax Rate Change \$	Tax Rate Change %
West Seneca	1,185,150,357	0.2600	4,558,270,605	46.935149	46.372566	0.5626	1.21%
Cheektowaga	740,194,980	0.9100	813,401,077	13.410042	13.911770	-0.5017	-3.61%
Orchard Park	62,535,166	0.3400	183,926,958	35.891584	35.671205	0.2204	0.62%
Hamburg	21,907,557	0.3200	68,461,115	38.134808	37.599378	0.5354	1.42%
TOTAL	2,009,788,060		5,624,059,755				
	2.00%		16.83%				
Total Tax Warrant				68,631,181	FV 2024	Chg\$	Chg%
District Tax Rate Per \$1000 Adjusted Valuation					12.203139	(1.71)	-12.28%

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

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- **UPDATED – Revenues**

Revenue Account	Description	Updated 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	63,380,670.00	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	63,730,670.00	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
		144,140,632.00	133,810,683.00	134,188,092.97	125,851,165.55	121,094,001.28
5997-5999	Appropriated Reserves/FB	3,675,820.00	4,865,321.00	-	-	-
		147,816,452.00	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					

- **Reserve Appropriation added to meet 2nd Draft expenditures.**

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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, **subject to review**.
 - 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.

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- **Staffing Considerations by Program/Department:**

- *Buildings & Grounds – \$128,346 [salary/benefit estimate]*
 - 2.0 fte additions to custodial/cleaning staff.
- *Transportation – in budget presented*
 - Bus Driver [5.0 fte] and Attendant [2.0 fte] positions [in budget].
 - 1.0 fte Bus Mechanic position [in budget].
- *Instruction - \$771,247 subject to adjustment*
 - Review of the 19 teacher retirement replacements continues.
 - High Impact Tutoring Mandate Program under development. Identified by the Governor at \$771,247. Subject to Legislative approval.
 - *Focused on grades 3-8 additional reading and math support [10 fte]*
 - Summer School programming under review.
 - *Size and Scope. Adjust budget.*

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- **Staffing Considerations by Program/Department:**
 - *Special Education - \$1,343,969*
 - Reorganization, developed using consultant study – strengthening and aligning classification process and delivery of services - \$352,906
 - *1.0 Administrator*
 - *2.0 Diagnostic Team*
 - *1.0 Transition Coordinator*
 - Programming – supporting higher enrollment - \$991,063
 - *6.0 Classroom teachers*
 - *1.0 Social Worker*
 - *1.0 Physical Therapist [replaces 2.0 retiring PTA's]*
 - *1.0 Psychologist Intern*
 - *8.0 Teacher Aides*

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- Staffing Considerations by Program/Department:

- *Possible Impact of Changes –*

	<u>FTE</u>	<u>Salary</u>	<u>Benefits</u>	<u>Total Cost</u>
Summary	33.00	\$ 1,411,116.00	\$ 832,446.76	\$2,243,562.76
WSSAA	1.00	\$ 90,796.00	\$ 35,718.02	\$ 126,514.02
WSTA	22.00	\$ 1,086,296.00	\$ 535,056.06	\$1,621,352.06
CSEA	10.00	\$ 234,024.00	\$ 261,672.68	\$ 495,696.68

- *Increases*

- Budget Draft to \$147,816,452, up 6.59% vs. 2023,
 - Salaries to \$75,822,620, up 3.72% vs. 2023,
 - Benefits to \$31,351,461, up 7.29% vs 2023,
 - Salary and Benefits total \$107,174,081 or 72.5% of Budget.

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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].
 - **Charter School Tuition under review** [possible -\$121,000]

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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].

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- **UPDATED** - Appropriations Summary by Object Code

	Adopted 2023	2nd Draft 2024	\$	%
Budget Account	Budget	Budget	Change	Change
100 - Payroll	73,100,232	75,822,620	2,722,388	3.72%
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	31,351,461	2,129,102	7.29%
900 - Transfer/Other	1,683,925	1,790,000	106,075	6.30%
	138,676,004	147,816,452	9,140,448	6.59%

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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. **Legislative consideration of increased cap may be included in NYS Budget approval.***

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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

