

West Seneca Central School District

2024-2025 Budget Final

April 2024



2024-2025 Budget Development Process

- Initial Items:

- Budget Calendar for 2025 was approved

- Key Milestones in Budget Development Process:

- Distribution of per student allocations to buildings – December
- Meetings with Department Heads – December and January
- Initial State Aid Revenue outlined by Governor – January
- Tax Cap calculation, discussion, submission – February
- First Draft – March
- Second Draft – April (1st Meeting)
- Adoption – April (2nd Meeting)**
- Budget Hearing and Vote – May

2024-2025 District Budget Challenges

- Expiration of Pandemic Grants : **\$4.8 Million**
- Tax Levy Limit – erosion of the District's buying power continues with inflation well in excess of the stated 2% tax cap, before adjustments. 1% on the levy only generates **\$686,312** in additional revenue.
- State Aid uncertainty. The Governor made the executive budget available and as a result, the 2024 state aid revenues are currently budgeted at **\$63,730,670**, which includes an anticipated loss of **\$646,970**.
- *Budget Agreement?: No specific reference was made to the CPI, but the topline number of \$1.3 billion in school aid suggest that the number the Governor is referring to is slightly higher than the 2.4% she proposed in January, but not at current law levels of 4.1%. The rumored number continues to be 2.8%.*

2024-2025 District Budget Challenges

- **Contractual Obligations:** Total General Fund payroll for 2024 is \$75,822,620.
- **Employee Benefits:** Total Employee Benefits for 2024 equal \$32,751,461, which includes \$8,651,430 in Retirement System payments.
- **Special Education, including Out of District placements and related services increases.**
- **Transportation contractual increases.**

Initial Budget Gap

Draft Budget	Draft Revenues	Budget Shortfall
\$158,652,032	\$153,642,240	\$9,020,581

- Three Control Levers to Fill the Gap:
 - Use of Reserves
 - Tax Levy
 - Additional Reductions to Expenditures

2024 – 2025 Budget Plan

- Initial Look

Description	2025 First	2024 Budget
Revenues ['24 plus Adjustments]	149,631,454	144,140,632
Appropriations - First	158,652,035	147,816,452
Surplus (Deficit)	(9,020,581)	(3,675,820)
Remaining (Gap) Surplus	(5,009,795)	-
Assigned Fund Balance	-	1,445,820
Appropriated Reserves	4,010,786	2,230,000
Workers Compensation	1,000,000	1,000,000
Unemployment	128,654	130,000
Employee Benefits	1,000,000	400,000
ERS/TRS [20% est payments]	1,882,132	700,000
2025 Revenue Adjustments	5,490,822	
Tax Levy	1,335,437	
Erie County Sales Tax	1,000,000	
Interest Income	600,000	
Medicaid Reimbursements	600,000	
NYS Aid	891,385	
Adjust Building Aid	1,064,000	

Tax Levy

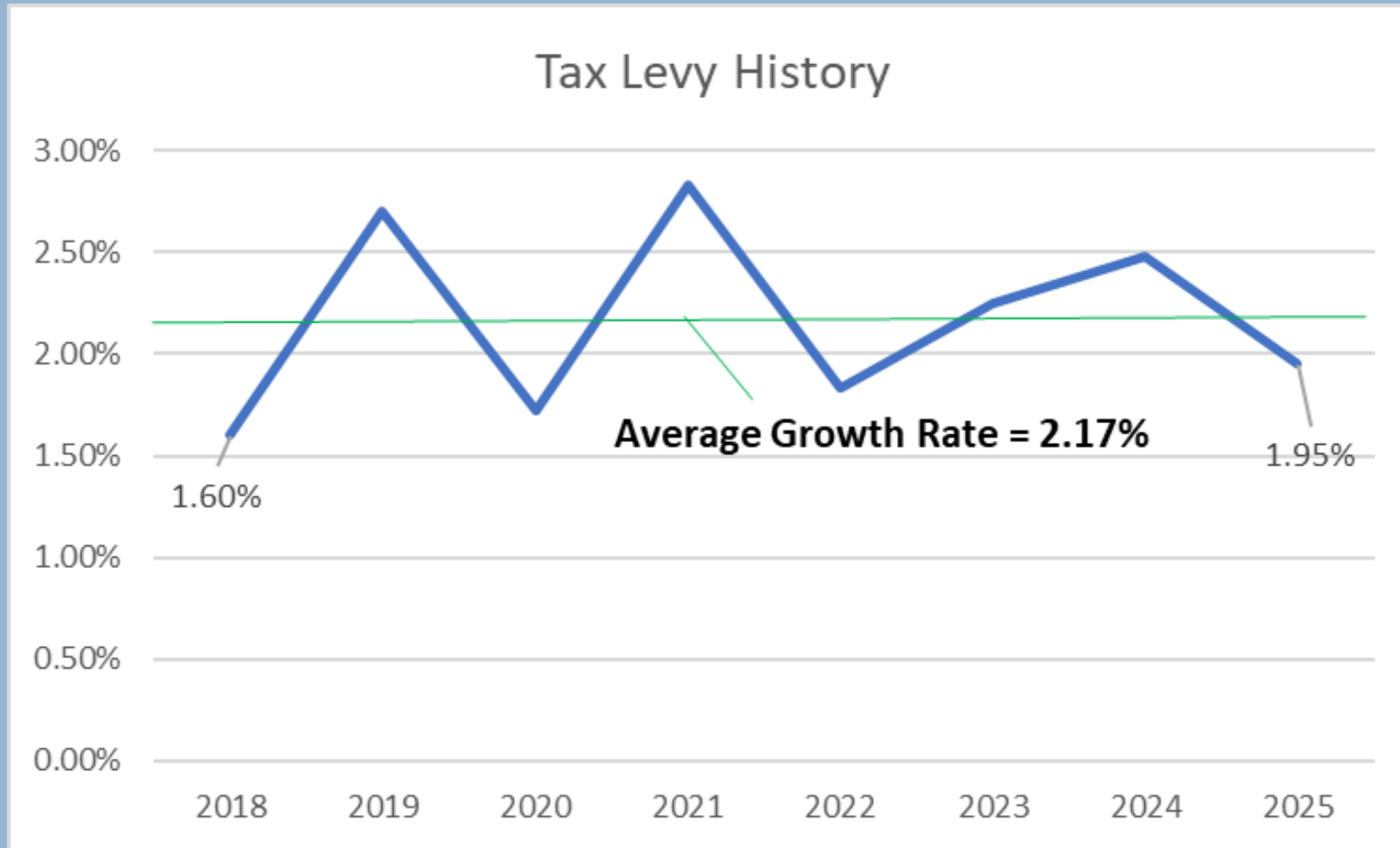
2024 – 2025 Revenue Budget Plan

- 2025 Tax Cap Calculation – filed with OSC.

TAX LEVY LIMIT, BEFORE ADJUSTMENTS		Calculations
Real Property Tax Levy FYE 2024	68,631,182	
Tax Base Growth Factor [OSC]	1.004	68,905,706
PILOTs Receivable FYE 2024	155,999	
Capital Tax Levy Exclusion FYE 2024	2,748,595	
		66,313,111
Allowable Levy Growth Factor [OSC]	1.0200	
		67,639,373
PILOTs Receivable FYE 2025	178,323	
Tax Levy Limit Before Adjustments/Exclusions	67,461,050	
EXCLUSIONS		
Capital Tax Levy Exclusion FYE2025	2,483,571	
ERS/TRS Exclusion	21,998	
FYE 2025 Tax Levy Limit, Adjusted for Exclusions	69,966,619	1,335,437
		1.95%

- Impact of Capital Tax Exclusion declining on timing of borrowings vs building aid, now at +1.95%, an increase of \$1,335,437. This is \$273,823 lower than initially forecast.
- 2024 Tax Levy Increase was \$1,660,299, 2.48%.

2024 – 2025 Revenue Budget Plan

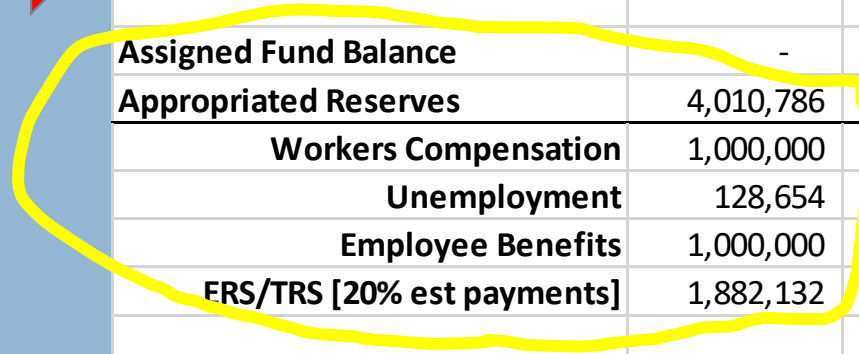


Initial Use of Restricted Reserves

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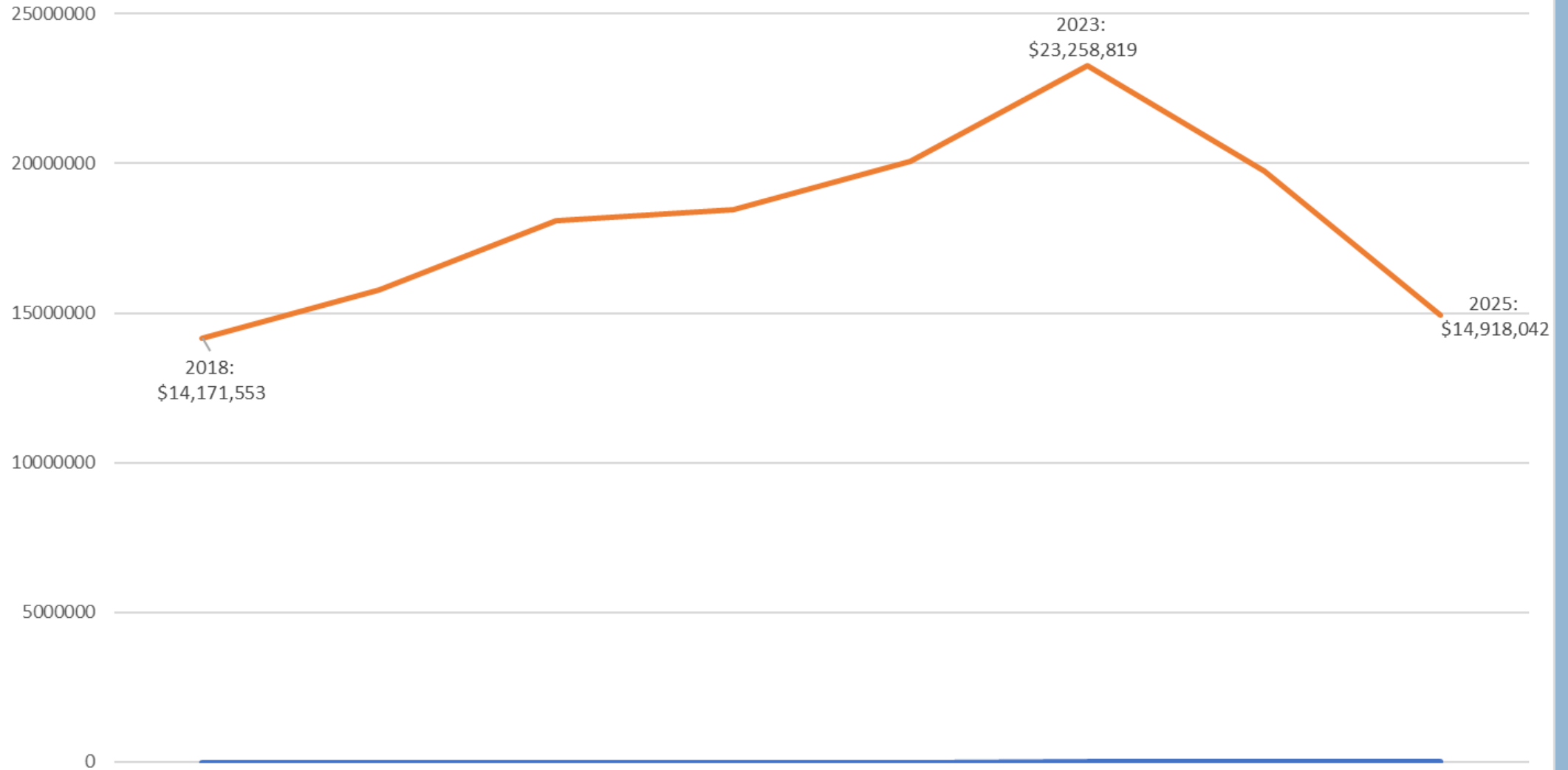
- Three Control Levers to Fill the Gap:
 - **Initial Use of Restricted Reserves: \$4,010,786**
 - **Tax Levy: \$1,335,437**
 - Additional Reductions to Expenditures

2024 – 2025 Restricted Reserve History

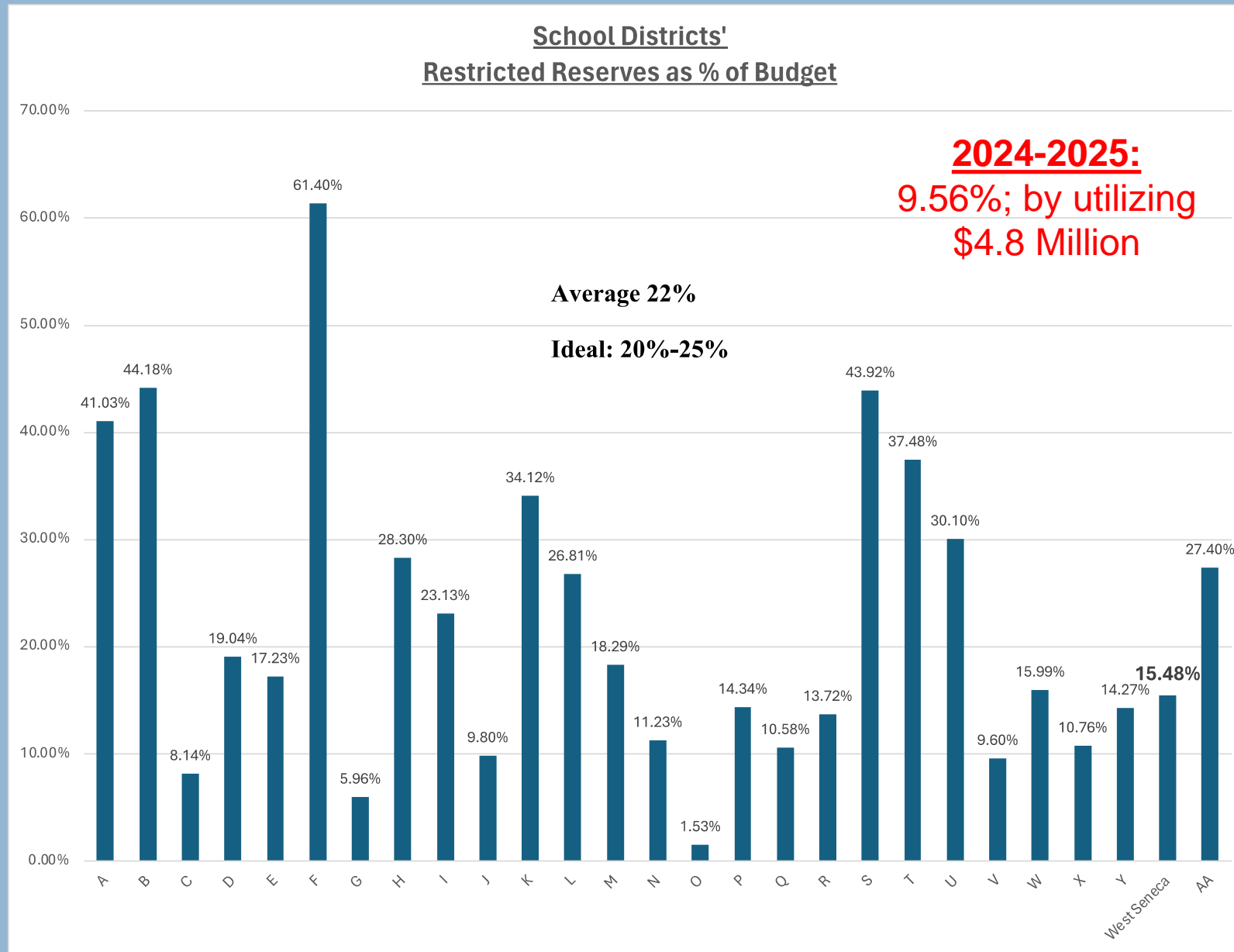
							Appropriated	Proposed
Reserve	2018	2019	2020	2021	2022	2023	2024	Appropriated 2025
Employee Benefit Accrued Liability Reserve	3,818,444	3,650,120	4,366,632	4,370,867	4,371,731	4,088,336	400,000	1,000,000
ERS Reserve	-	1,620,000	1,849,312	1,850,768	1,999,160	2,120,888	200,000	985,000
TRS Reserve	-	930,000	1,944,609	1,946,065	2,946,440	4,092,234	500,000	1,727,123
Tax Certiorari Reserve	587,585	660,796	549,808	487,161	487,258	487,258	-	-
Unemployment Reserve	848,250	848,250	1,771,251	971,251	971,251	971,251	130,000	128,654
Workers' Compensation Reserve	5,514,367	5,616,550	5,764,796	5,674,552	4,692,521	4,778,891	1,000,000	1,000,000
Capital Improvement Reserve *	-	-	-	584,463	2,584,568	4,657,517	2,500,000	-
Bus Reserve	3,402,907	2,431,664	1,821,293	2,554,142	2,007,611	2,059,819	983,000	759,892
Debt Service Reserve	-	-	2,625	2,625	2,625	2,625	-	-
Grand Total	14,171,553	15,757,380	18,070,326	18,441,894	20,063,165	23,258,819	5,713,000	5,600,669
* Subject to Board approval, \$2.5 million will be transferred to the Capital Fund as authorized by the December, 2023 vote.								
				Appropriated Restricted Excluding Bus and Capital			2,230,000	4,840,777
				Estimated Restricted Reserves at Year End			19,758,819	14,918,042
					Percentage Restricted to Budget		13.37%	9.56%

Restricted Reserve History

Use of Restricted Reserves



Reserve Comparison (2022)

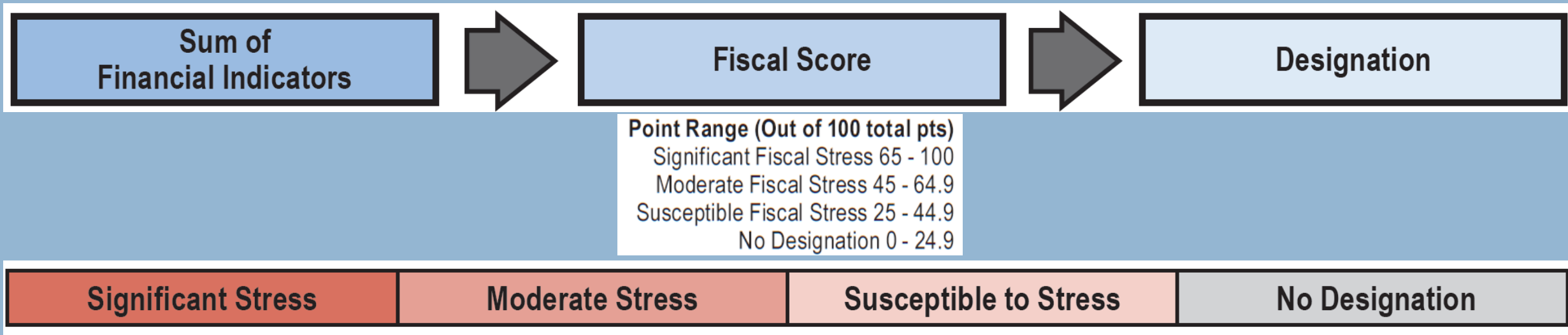


New York State Office of the State Comptroller's Fiscal Stress Monitoring System

The Fiscal Stress Monitoring System (the System) is NYSOSC's program to objectively identify issues with budgetary solvency—the ability to generate enough revenue to meet expenditures—for each school district.

Critical Area	What it is	Why it Matters
Fund Balance	The accumulated surplus/ deficit since operations began	Indicates entity's ability to cover revenue shortfalls and expenditure overruns
Operating Deficits	The difference between gross revenues and gross expenditures	Shows the results of recent financial operations– did the entity have enough revenue to meet expenditures in the budget year? Can reveal structural imbalance in the budget
Cash Position	The amount of available cash at end of the year	Reveals whether an entity has enough cash-on-hand to pay its bills
Short-Term Cash-Flow Debt	Borrowing for cash- flow purposes	Borrowing to pay for normal operating costs is generally not a fiscally prudent practice
Fixed Costs (Local Governments Only)	Expenditures for personal services, employee benefits and debt service	There is less flexibility in these expenditure categories, making it difficult to adjust when resources decline

The underlying indicators are measured on a 100-point scale.
Designations are made for scores falling within certain ranges.

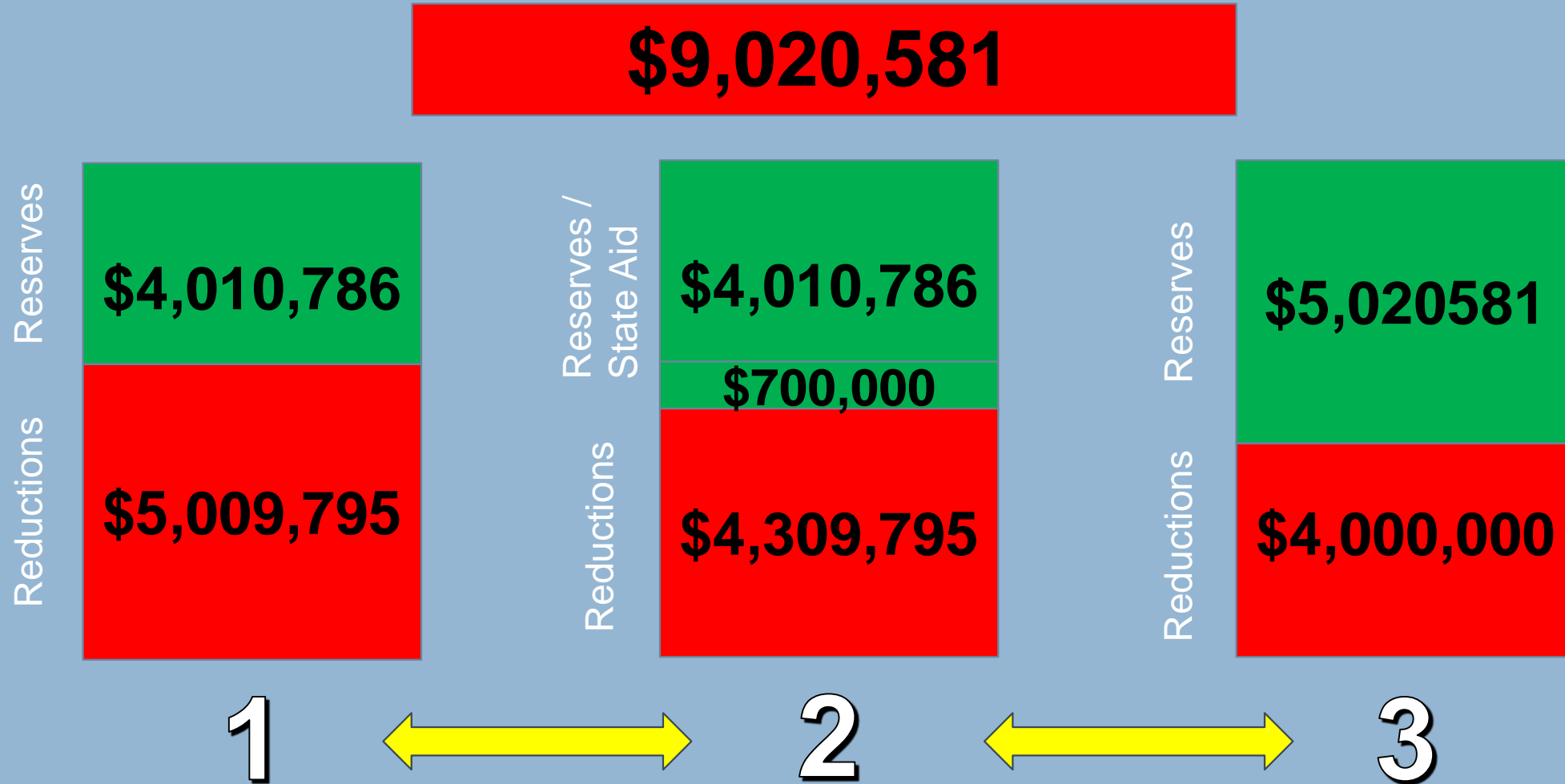


- The System acts as an early warning and provides valuable information to school leaders and Board of Education members, so that they are well-equipped to take a deliberate, long-term and strategic approach to managing their school district.
- This information helps decision-makers and the public to prioritize the needs of the school-community, understand the trade-offs and follow through with tough decisions.

West Seneca Central School District 2013-2023

Year	Reserves	Fiscal Stress Score	Designation
2013	\$5.7 Million	73.3	Significant Stress
2014	\$6 Million	71.7	Significant Stress
2015	\$3 Million	73.3	Significant Stress
2016	\$7 Million	35	Susceptible Stress
2017	\$15 Million	36.7	Susceptible Stress
2018	\$14.2 Million	20	No Designation
2019	\$15.8 Million	13.3	No Designation
2020	\$18 Million	13.3	No Designation
2021	\$18.4 Million	10	No Designation
2022	\$20 Million	10	No Designation
2023	\$23.2 Million	6.7	No Designation

Reduction of Budget Expenditures / Changes in Revenue Possible Options



Updated Appropriation Adjustments/ Changes in Revenue/Reserves April, 2024

Area	F.T.E.	Increase	Additional Revenue	Notes
Contracted Services – Transportation	N/A	\$1,009,019		Transportation Bids were received March 28, 2024 , replacing a five year contract that expires June 30, 2024. 28 Buses included. Generates 70% NYS Transportation Aid in 2026.
Special Education – Out of District Tuition	N/A	\$441,000		Estimates adjusted after consultation with Special Education leadership and review of tuition increases for current placements.
Employee Benefits - Healthcare	N/A	\$400,000		Final Actuarial Report due in April. Estimate increased based on claim experience.
<u>Need</u> for Additional Revenue/Reserves			\$1,850,019	Increase in use of Reserves – Assigned: Additional \$1,020,028 to \$1,548,344 Retirement: Additional \$829,991 to \$2,712,123
Total		\$1,850,019		



Initial Budget Gap

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\$158,652,032	\$153,642,240	\$5,009,795

- Three Control Levers to Fill the Gap:
 - **Total Use of Restricted and Unrestricted Reserves:**
\$4,840,777 + \$1,548,344 = \$6,389,121
 - **Tax Levy: \$1,335,437**
 - Additional Reductions to Expenditures

Budgeting

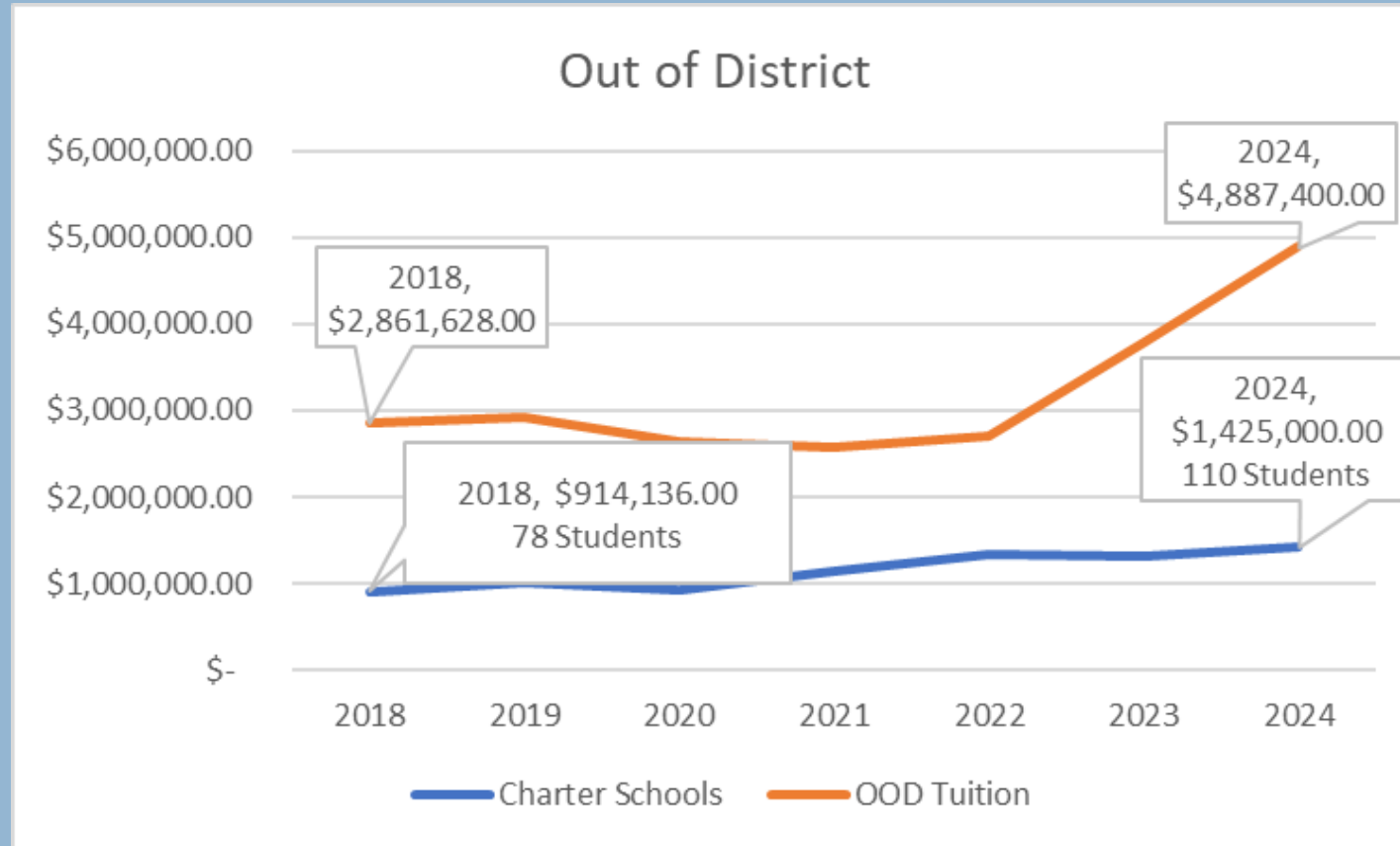
2024 – 2025 Budget Plan

	Budget Account	First 25	Budget 24	Change	Change	Expend 23	25 - 23
	200 Equipment	499,435	1,024,049	(524,614)	-51.23%	380,096	119,339
	220 State Aided Comp Equip	80,000	100,000	(20,000)	-20.00%	99,871	(19,871)
	401 Membership Dues	64,915	66,665	(1,750)	-2.63%	51,300	13,615
	403 Assessments on Property	125,000	125,000	0	0.00%	107,632	17,368
	407 Assemblies/Commencement	16,200	15,200	1,000	6.58%	13,513	2,687
	408 Unclassified	200,000	200,000	0	0.00%	173,199	26,801
	410 Contract Transportation	2,609,019	1,600,000	1,009,019	63.06%	1,698,262	910,757
	411 Prg Students Disab-Reimbu	400,000	400,000	0	0.00%	626,894	(226,894)
	420 Unallocated Insurance	540,000	540,000	0	0.00%	523,661	16,339
	433 Equipment Rental	60,500	73,225	(12,725)	-17.38%	89,332	(28,832)
	446 Educational Consultant	35,000	70,000	(35,000)	-50.00%	49,000	(14,000)
	448 Health Service Contracts	275,000	275,000	0	0.00%	275,308	(308)
	449 Contracted Service Contra	866,605	1,089,616	(223,011)	-20.47%	568,702	297,903
	450 Supplies & Materials	2,223,353	2,367,633	(144,280)	-6.09%	2,068,068	155,285
	451 Reference Materials	10,587	10,543	44	0.42%	4,956	5,631
	452 Postage	95,152	96,277	(1,125)	-1.17%	53,829	41,323
	454 Fuel Heating/Gasoline	994,100	974,300	19,800	2.03%	777,628	216,472
	455 Water	114,500	114,500	0	0.00%	104,046	10,454
	458 Library Books	23,796	23,712	84	0.35%	23,845	(49)
	459 Work/Textbooks non Regent	1,500	1,500	0	0.00%	1,295	205
	460 Library Loan Program	219,849	130,568	89,281	68.38%	150,989	68,860
	465 Repair of Equipment	232,055	392,525	(160,470)	-40.88%	158,069	73,986
	466 Building Repair	330,000	330,000	0	0.00%	402,514	(72,514)
	467 Building Equipment Repair	87,500	87,500	0	0.00%	107,552	(20,052)
	469 Contractual Expense	1,388,750	1,377,750	11,000	0.80%	1,157,028	231,722
	471 Tuition	6,493,390	4,947,400	1,545,990	31.25%	3,798,926	2,694,464
	472 Advertising	2,100	2,100	0	0.00%	2,461	(361)
	473 Payment to Charter School	1,525,000	1,425,000	100,000	7.02%	1,307,727	217,273
	474 Field Trips	53,541	53,340	201	0.38%	45,355	8,186
	475 Travel	287,712	317,501	(29,789)	-9.38%	193,577	94,135
	476 Travel, In-district	2,500	2,500	0	0.00%	1,377	1,123
	477 Electric	642,200	642,200	0	0.00%	580,224	61,976
	478 Telephone	85,000	85,000	0	0.00%	68,864	16,136
	479 Other Expense	824,391	845,066	(20,675)	-2.45%	563,752	260,639
	480 Textbook/Workbook K-6 NYS	418,208	418,208	0	0.00%	401,134	17,074
	482 Freight/Shipping Charges	15,000	15,000	0	0.00%	16,951	(1,951)
		21,841,858	20,238,878	1,602,980	7.92%	16,646,937	5,194,921

Highlights – Identified for significant increases.

Overall – Reductions total **\$1,173,439** offset by increases primarily on the Tuition and Transportation line.

2024 – 2025 Budget Plan

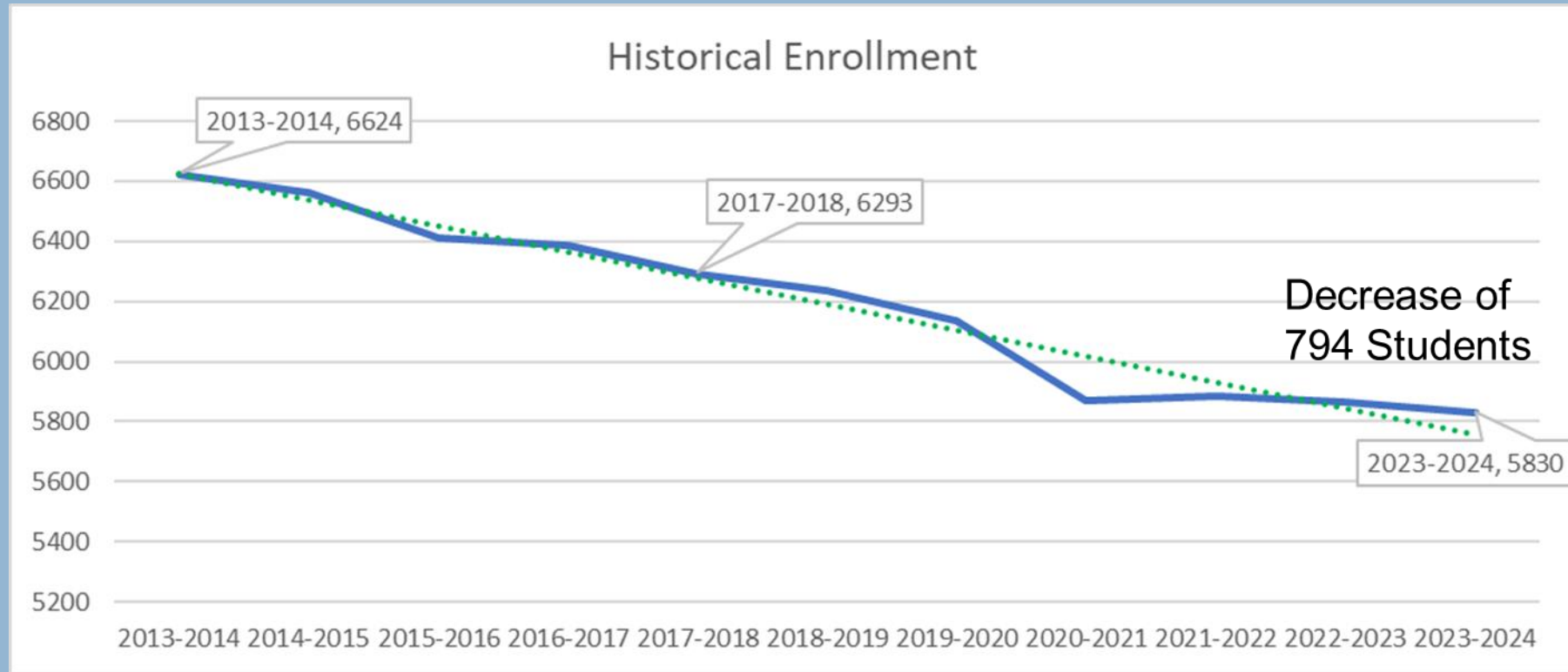


Initial Reductions / Changes in Revenue/Reserves

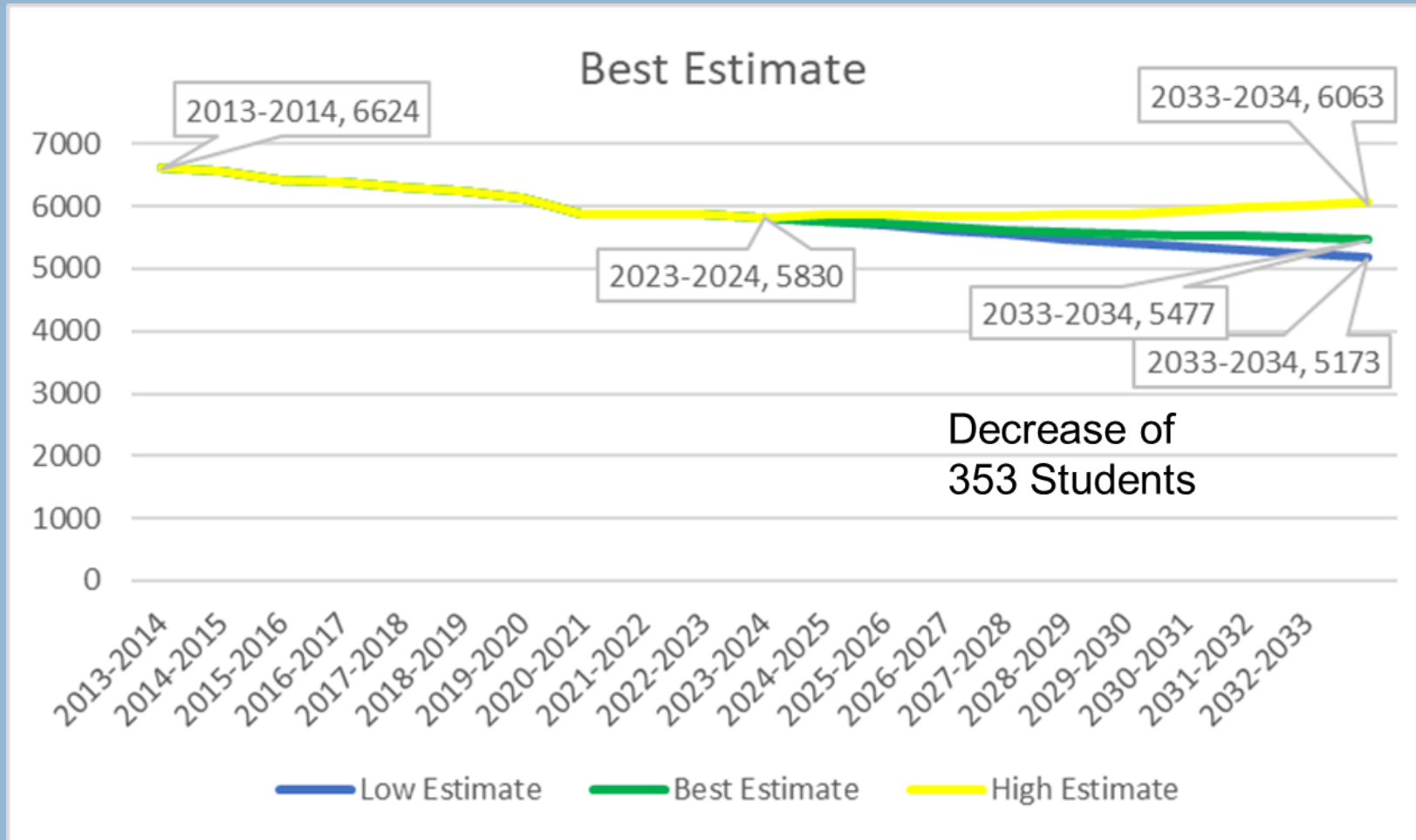
Area	F.T.E.	Cut Amount	Additional Revenue	Notes
Equipment, Consultant, Contracted Services, Supplies, Materials and Travel	N/A	\$1,173,439		Initial Reductions from First DRAFT, but absorbed due to \$1,104,990 increase in Out of District Tuition costs
Various Salary and Benefit Reductions and Retirement Breakage <u>Across All Areas</u>	47.5	\$4,481,476		Protecting Reasonable Class Sizes and at the same time adhering to the Board of Education Guidelines, Maximizing District Resources and Efficiencies, Utilizing reduction of positions through attrition and realigning roles and responsibilities in a more effective and efficient manner.
<u>Need</u> for Additional Revenue (Reserves/State Aid)			\$528,316	Potential Increase of Foundation Aid and/or Increase in use of Reserves
COMBINED TOTAL:		\$5,009,792		

Enrollment

Enrollment:



Enrollment:



Staffing

2024-2025 Elementary Class Sizes *(With Proposed Reductions)*

Grade	Board Class Guidelines	est 24-25 Enrollment	23-24 Staffing	Class Size Ratios	24-25 Staffing	Class Size Ratios	Change in Staffing from 22-23 to 24-25
K	20-24	426	24	17.75	22	19.36	-2
1	20-25	426	23	18.52	22	19.36	-1
2	21-25	420	23	18.26	20	21	-3
3	25-27	427	21	20.33	19	22.47	-2
4	26-29	411	20	20.55	17	24.18	-3
5	26-29	428	20	21.4	19	22.53	-1
Total		2538	131	19.37	119	21.33	-12

CRRSA / ARP Grant Positions:

Current 2023-2024

Tenure Area/Assignment	FTE
AIS/Learning Labs	8.88
Elementary	15.00
English	1.00
English as a Second Language	1.00
Remedial Reading	5.98
Special Education (General)	9.91
School Social Worker	1.51
Occupational Therapist	0.84
Speech - Remedial	1.00
Tech Integrators	3.00
Computer Support Assistant	6.00
Microcomputer Decision Support Spec	1.00
Community Relations Coordinator	1.00
	56.11

CRRSA / ARP Grant Postions:

Continued in 2024-2025 Budget Plan

Tenure Area/Assignment	FTE
AIS	5.30
Elementary	5.00
English as a Second Language	1.00
Remedial Reading	5.98
Special Education (General)	9.91
School Social Worker	1.51
Occupational Therapist	0.84
Speech - Remedial	1.00
Computer Support Assistant	2.00
Microcomputer Decision Support Spec	1.00
	33.54

Certified Staffing Reductions for 2024-2025

Tenure Area		2023-2024 Count	2024-2025 Count	2024-2025 Change
ELEM - Elementary		167	159	-8
ENG - English		32	28	-4
MATH - Mathematics		32	28	-4
SOCL - Social Studies		29	28	-1
TA - Teaching Assistant		13	11	-2
Total		273	254	-19

Points of Interest:

- Two (2) Elementary Positions are being absorbed to lower the 6th grade class sizes at West Middle School.
- Reductions in the areas of English, Math and Social Studies are a result of Technology Integrators returning to the classroom, the constriction of 7th and 8th grade teams and the reduction of the Learning Labs, which were grant funded.
- The balance of 11.5 FTEs are vacated positions going unfilled.

Classified Staffing Reductions for 2024-2025

Classified Area		2023-2024 Count	2024-2025 Count	2024-2025 Change
Building and Grounds		107	98	9
Print Shop		2	0	2
Technology		15	11	4
	Total	124	109	15

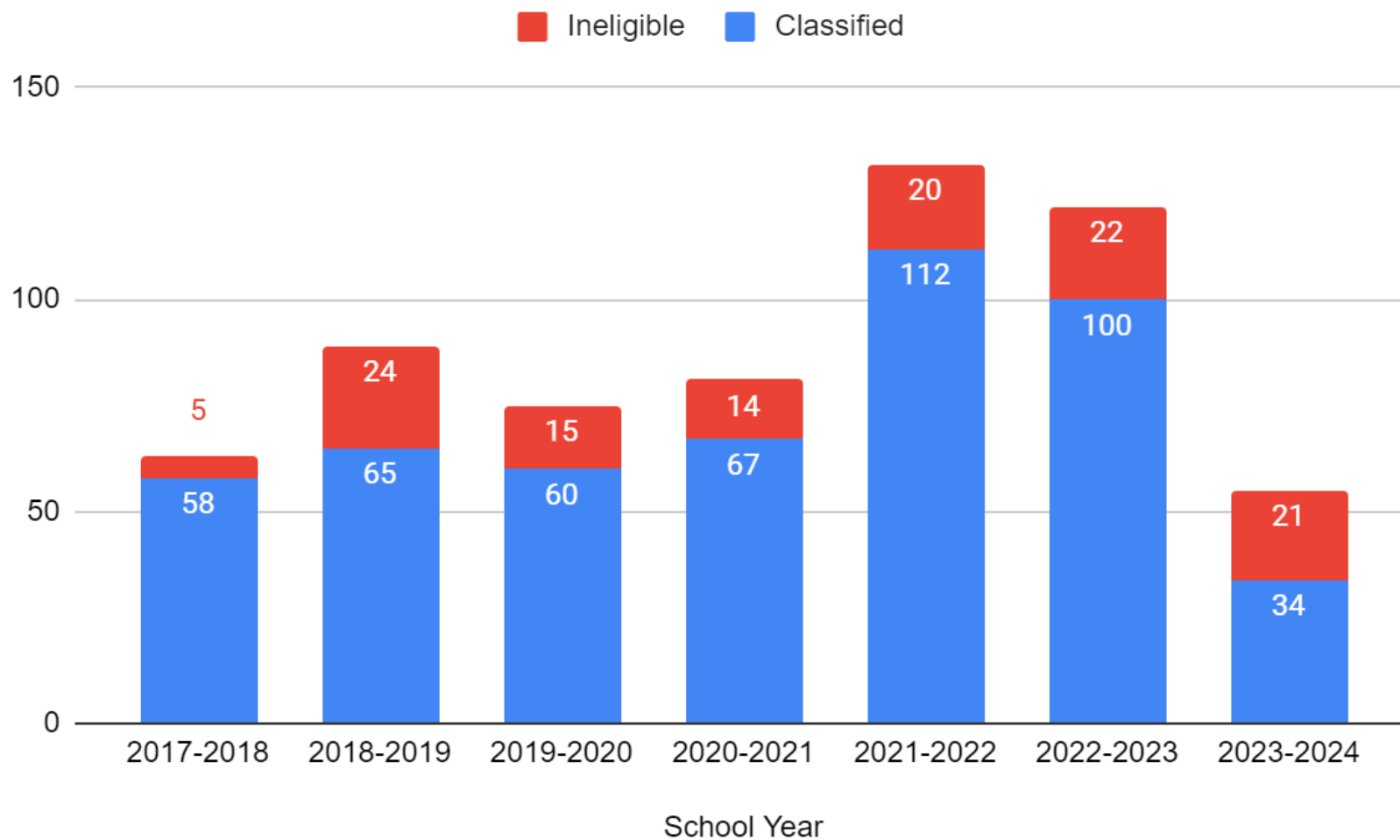
Point of Interest:

- One (1) Position from the Print Shop will be transferred to the Curriculum Office.
- After applying vacancies and transfers the total number of reductions to staff will be approximately nine (9).

Special Education New Positions in 2024 and continued for 2025

<u>Position Name</u>	<u>Department</u>	<u>Bargaining Unit</u>	<u>FTE</u>	<u>Salary</u>	<u>Benefits</u>	<u>Total Cost</u>
Director of Special Education-Elementary (1)	SpEd/PPS	WSSAA	1	\$90,796.00	\$35,718.02	\$126,514.02
Transition Specialist	SpEd/PPS	WSTA	1	\$50,776.00	\$24,688.10	\$75,464.10
Diagnostic Team Psych (new) Elementary	SpEd/PPS	WSTA	1	\$50,776.00	\$24,688.10	\$75,464.10
Diagnostic Team Speech Path (new) Elementary	SpEd/PPS	WSTA	1	\$50,776.00	\$24,688.10	\$75,464.10
SC Social Worker-1 SC	SpEd/PPS	WSTA	1	\$50,776.00	\$24,688.10	\$75,464.10
Psych Intern (1)	SpEd/PPS	1 yr appointment	1	\$20,000.00	0	\$20,000.00
Special Education Teacher (new elementary programs) (4)	SpEd/PPS	WSTA	4	\$203,104.00	\$98,752.38	\$301,856.38
Special Education Teacher (new programs) MS (2)	SpEd/PPS	WSTA	2	\$101,552.00	\$49,376.19	\$150,928.19
Physical Therapist (replace 2 PTAs)	District	WSTA	1	\$50,776.00	\$24,688.10	\$75,464.10
Special Education Teacher Aides (new programs)	SpEd/PPS	CSEA	8	\$163,200.00	\$204,150.00	\$367,350.00
		<u>Total</u>	21	832,532.00	511,437.07	1,343,969.07

Special Education New Positions: Impact



Final Budget Gap

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\$156,020,575	\$156,020,575	\$0.00

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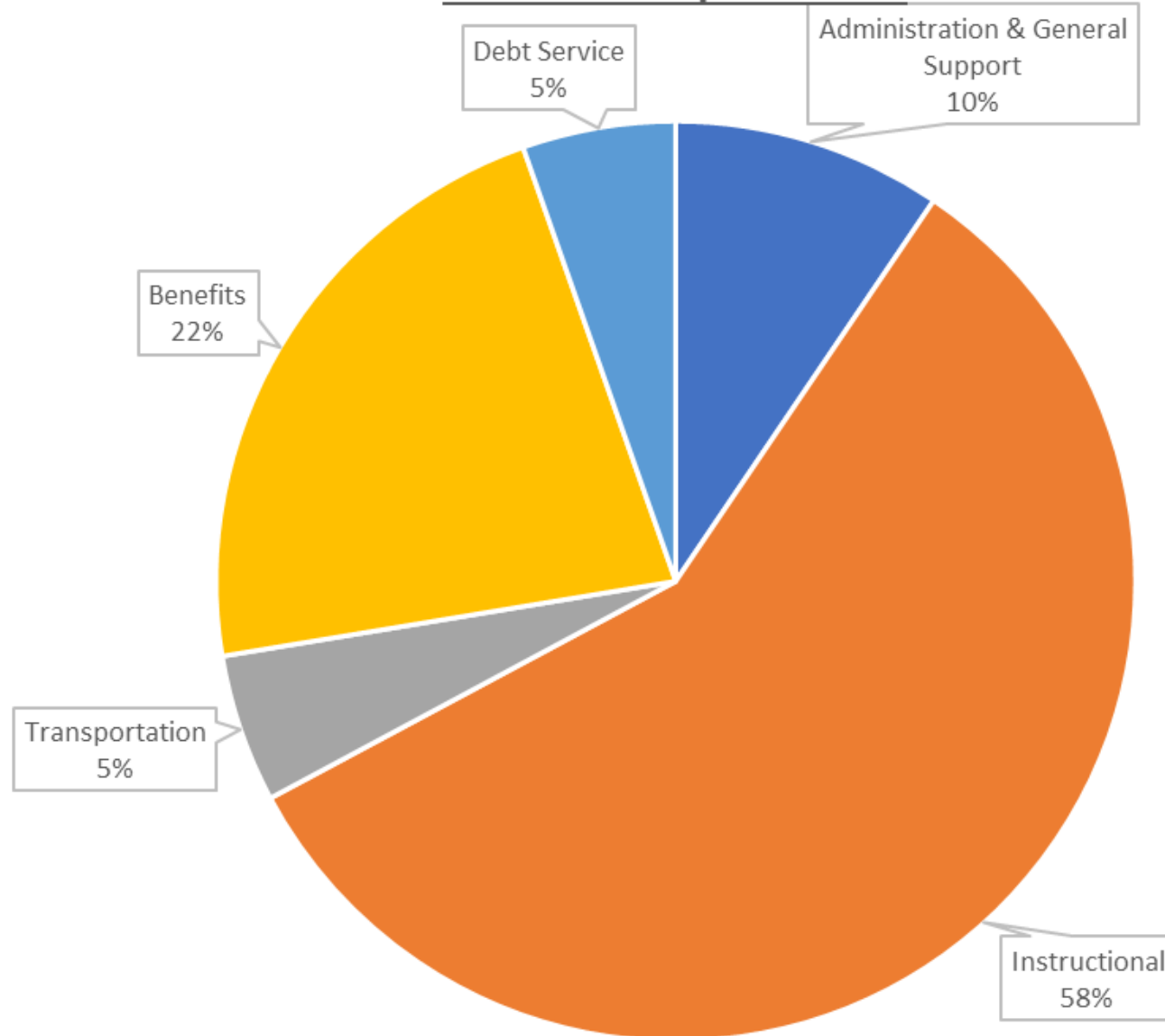
2024 – 2025 Budget Plan

Payroll		First 25	Budget 24	Change \$	Change %
Certified General Fund	no FTE change	56,019,892	54,651,967	1,367,925	2.50%
ARP Special Aid Fund	no FTE change	3,208,705	0	3,208,705	
Reductions	(30.50)	(2,169,825)		(2,169,825)	
		57,058,772	54,651,967	2,406,805	4.40%
Classified General Fund	no FTE change	22,410,761	21,170,653	1,240,108	5.86%
ARP Special Aid Fund	no FTE change	498,916	0	498,916	
Reductions	(17.00)	(1,032,790)		(1,032,790)	
		21,876,887	21,170,653	706,234	3.34%
Total General Fund Payroll		78,935,659	75,822,620	3,113,039	4.11%
Employee Benefits		First 25	Budget 24	Change \$	Change %
FICA	7.60%	5,851,215	5,613,067	238,148	4.24%
Health Insurance	April	18,641,493	17,356,964	1,284,529	7.40%
ERS	15.12% vs 12.98%	3,283,113	3,404,262	(121,149)	-3.56%
TRS	10.25% vs. 9.76%	5,757,299	5,247,168	510,131	9.72%
Unemployment		130,000	130,000	-	0.00%
Workers Compensation		1,000,000	1,000,000	-	0.00%
Total General Fund Benefits		34,663,120	32,751,461	1,911,659	5.84%
Total General Fund Payroll and Benefits		113,598,779	108,574,081	5,024,698	4.63%

Expenditures

<u>Area</u>	<u>2023-2024 Actual</u>	<u>2024-2025 Proposed</u>	<u>Difference</u>
Administration & General Support	\$15,639,323	\$14,795,887	-\$843,436
Instructional	\$85,808,184	\$90,028,315	\$4,220,131
Transportation	\$6,786,640	\$8,126,063	\$1,339,423
Benefits	\$32,751,461	\$34,663,120	\$1,911,659
Debt Service	\$6,830,844	\$8,407,190	\$1,576,346
Total General Fund Budget	\$147,816,452	\$156,020,575	\$8,204,123
Vehicle Reserve Purchases	\$983,000	\$759,892	-\$223,108
Total General Fund Budget with Vehicles	\$148,799,452	\$156,780,467	\$7,981,015

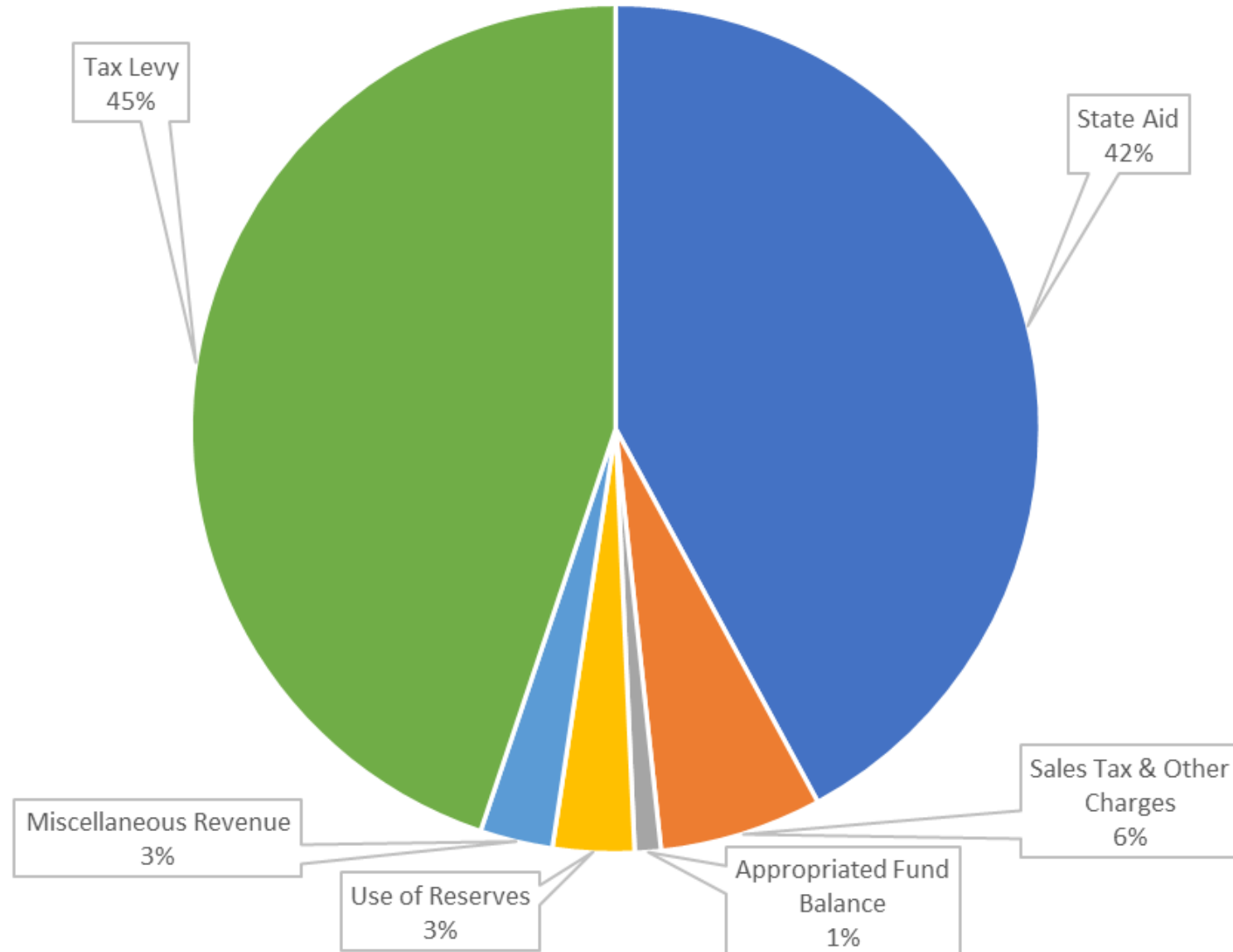
2024-2025 Expenditures



Revenues

<u>Area</u>	<u>2023-2024 Actual</u>	<u>2024-2025 Proposed</u>	<u>Difference</u>
State Aid	\$63,370,670	\$65,686,055	\$1,955,385
Sales Tax & Other Charges	\$8,659,999	\$9,659,999	\$1,000,000
Appropriated Fund Balance	\$1,445,820	\$1,548,344	\$102,524
Use of Reserves	\$2,230,000	\$4,840,777	\$2,610,777
Miscellaneous Revenue	\$3,118,781	\$4,318,781	\$1,200,000
Tax Levy	\$68,631,182	\$69,966,619	\$1,335,437
Total General Fund Budget	\$147,816,452	\$156,020,575	\$8,204,123

2024-2025 Revenues



Three Part Budget

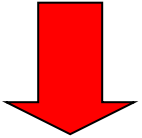
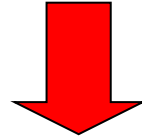
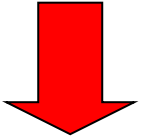
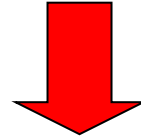
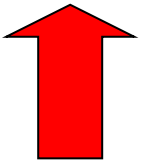

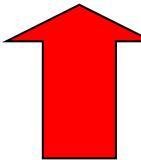
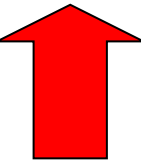
<u>Area</u>	<u>2023-2024</u>	<u>2024-2025</u>	<u>Percentage</u>
Administration	\$16,760,297	\$16,607,830	-0.91%
Program	\$112,116,252	\$119,323,905	6.43%
Capital	\$18,939,903	\$20,088,840	6.07%
Total Budget	\$147,816,452	\$156,020,575	5.55%
Budget Dollar Change		\$8,204,123	

Estimated Tax Rate Considering No Change to Assessments

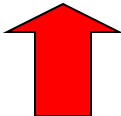
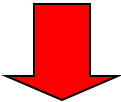
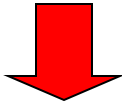
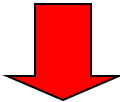
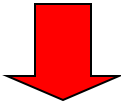
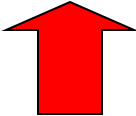
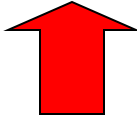
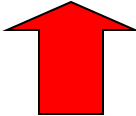


Town	2021- 2022 Tax Rate	2022- 2023 Tax Rate	2022- 2023 Dollar Change	2023- 2024 Tax Rate	2023- 2024 Dollar Change	2024-2025 Estimated Tax Rate	2024-2025 Estimated Dollar Change	2024-2025 Estimated Percent Change
Full Value (100%)	\$15.53	\$13.91	-\$1.62	\$12.36	-\$1.56	\$12.60	\$0.24	1.95%
West Seneca (26%)	\$45.68	\$46.37	\$0.69	\$47.53	\$1.16	\$48.45	\$0.92	1.95%

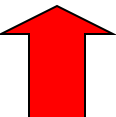
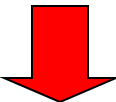
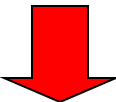
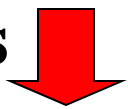
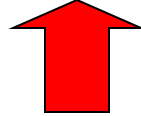
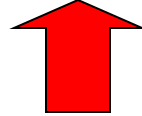
Variables Impacting the Projection of the Tax Levy, Tax Rate and Tax Bill Under District Control, To Some Degree

	Tax Levy	Tax Rate	Tax Bill
Expenditures 			
Expenditures 			

Variables Impacting the Projection of the Tax Levy, Tax Rate and Tax Bill **Not Under District Control**

		Tax Levy	Tax Rate	Tax Bill
Revenues				
Revenues				

Variables Impacting the Projection of the Tax Levy, Tax Rate and Tax Bill **Not Under District Control**

	Tax Levy	Tax Rate	Tax Bill
Total Assessments 	No Impact		
Total Assessments 	No Impact		

***Estimated Changes in 2024 – 2025 Property Tax Bills**



Home Assessed Value	2023-2024 Home Assessed Value with Equalization Rate Applied	2023-2024 Tax Bill	2024-2025 Home Assessed Value with Equalization Rate Applied	2024-2025 Tax Bill	* <u>Estimated</u> Change In Property Tax Bills
\$52,000	<u>West Seneca (26%)</u> \$200,000	<u>West Seneca</u> \$2,471.24	<u>West Seneca (26%)</u> \$200,000	<u>West Seneca</u> \$2,519.32	\$48.09
\$100,000	<u>West Seneca (26%)</u> \$384,615	<u>West Seneca</u> \$4,752.38	<u>West Seneca (26%)</u> \$384,615	<u>West Seneca</u> \$4,844.85	\$92.47
\$250,000	<u>West Seneca (26%)</u> \$961,538	<u>West Seneca</u> \$11,880.94	<u>West Seneca (26%)</u> \$961,538	<u>West Seneca</u> \$12,112.12	\$231.18

Bus Reserve

- In May, 2002 voters approved the establishment of a Vehicle Purchase Reserve Fund and again in May, 2011 and May, 2021 the voters re-established this fund.
- Excess funds have been placed in this reserve for future purchases of school buses and equipment.
- This reserve fund allows the District to make bus or equipment purchases that do not affect the amount of the current budget proposal or the tax levy.
- The District also receives State Aid for bus purchases in the subsequent years. This aid continues to support the bus replacement program.

Bus Purchasing

Proposition – 2 - \$759,892

- \$429,051 for four 30 student capacity buses
- \$330,841 for two 65 student capacity buses

Years	Purchase	Aid	% Aid
2019-20	\$ 631,858	\$ 442,308	70.00%
2020-21	\$ 656,800	\$ 470,441	71.63%
2021-22	\$ 546,983	\$ 476,558	87.12%
2022-23	\$ 597,109	\$ 474,609	79.48%
2023-24	\$ 883,101	\$ 435,465	49.31%
TOTAL	\$ 3,315,851	\$ 2,299,381	69.35%

Capital Outlay \$100,000 Projects

In order to continue to address issues outlined in the Building Conditions Survey, in a responsible and sustained manner over a period of time, the District continues to utilize the benefit of the \$100,000 Capital Outlay Project Program, which began with the 2016-2017 budget year.

A \$100,000 Capital Outlay Project is an opportunity to institute Capital improvement projects that cost no more than \$100,000 and are preferably covered under one trade (i.e. Architectural, Mechanical, Electrical, Plumbing or Civil). A district must show this expenditure in its annual budget plan and will then receive aid in the following aid year. A district may receive aid for a maximum of one such project in an aid year.

As the district completes these projects on an annual basis, the aid begins to cover 80% of each project.

Capital Outlay \$100,000 Projects

Year	Cost	Aid	Total Cost
1	\$100,000	\$0.00	\$100,000
2	\$100,000	\$80,000	\$20,000
3	\$100,000	\$80,000	\$20,000
4	\$100,000	\$80,000	\$20,000
5	\$100,000	\$80,000	\$20,000
6	\$100,000	\$80,000	\$20,000
7	\$100,000	\$80,000	\$20,000
8	\$100,000	\$80,000	\$20,000
9	\$100,000	\$80,000	\$20,000
10	\$100,000	\$80,000	\$20,000
Total	\$1,000,000	\$720,000	\$280,000

Capital Outlay \$100,000 Projects

Capital Outlay work being anticipated within the 2024-2025 Budget Plan will include, but not necessarily be limited to modest upgrades and improvements to:

Complete the West Elementary Auxiliary Gymnasium upgrades, including the completion of ceiling, lighting and acoustics in this space.

Propositions

1.) BUDGET

Proposed Budget \$156,020,575

**Budget to
Budget Percent
Change 5.55%**

**Budget to Budget
Dollar Change \$8,204,123**

Tax Levy \$69,966,619

**Tax Levy
Increase \$1,335,437**

**Tax Levy Percent
Increase 1.95%**

2.) VEHICLES

**Vehicle Purchase from
Reserve Fund \$759,892**

30-Passenger Bus 4

65-Passenger Bus 2



Contingency Budget

(Excluding Vehicles)

Current Proposed Budget <i>Tax Levy 1.95%</i>	Contingency Cap Budget <i>Tax Levy 0.00%</i>
\$156,020,575	\$154,685,138
5.55%	4.65%
\$69,966,619	\$68,631,182
	<i>Additional Staff Reductions: -\$756,002, including Administration and Programming</i>
	<i>Training, Travel, Equipment (except State Aided hardware & safety equipment): -\$479,435</i>
	<i>Additional reductions from budget requests (Capital Outlay): -\$100,000</i>
Total Reduction:	-\$1,335,437
<i>Under a Contingency Budget there would be no community use of our facilities without full reimbursement of expenses.</i>	

Next Steps

May:

- Public Hearing: Tuesday, May 7, 2024 at 6:00pm
- Budget Vote: Tuesday, May 21, 2024 from 7:00am to 9:00pm in the **East Senior High School Gymnasium**

Board of Education

There are three Board of Education seats up for election, two for three-year terms and one for a two-year term:

1a. 1st / 2nd Highest Votes

2a. 1st / 2nd Highest Votes

3a. 3rd Highest Votes



Voter Eligibility

You must be a citizen of the United States.

You must be 18 years of age.

You must be a resident of the school district for a period of 30 days immediately prior to the vote.

QUESTIONS

