

West Seneca Central School District

2024-2025 Budget Final

May 7, 2024



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: The final 2024 state aid revenue is **\$64,894,676**, which includes a loss of **\$578,399** in anticipated Foundation Aid.

2024-2025 District Budget Challenges

- Employee Salary Increases: **\$3,113,039**
- Employee Benefits Increases: **\$1,911,659**
- Special Education, including Out of District placements and related services increases of **\$1,986,990.**
- Transportation contractual increases of **\$1,009,019.**

Three Control Levers to Fill the Gap:

- Tax Levy: \$1,335,437
- Total Use of Restricted and Unrestricted Reserves:
 $\$4,840,777 + \$1,548,344 = \underline{\$6,389,121}$
- Additional Reductions to Expenditures: \$4,481,476

Tax Levy:
\$1,335,437

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%

- 2024 Tax Levy Increase was \$1,660,299 or 2.48%.

Use of Restricted and Unrestricted Reserves:

$$\text{\$4,840,777} + \text{\$1,548,344} = \underline{\text{\$6,389,121}}$$

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%

Budgeting:
Reductions to Expenditures:
\$4,481,476

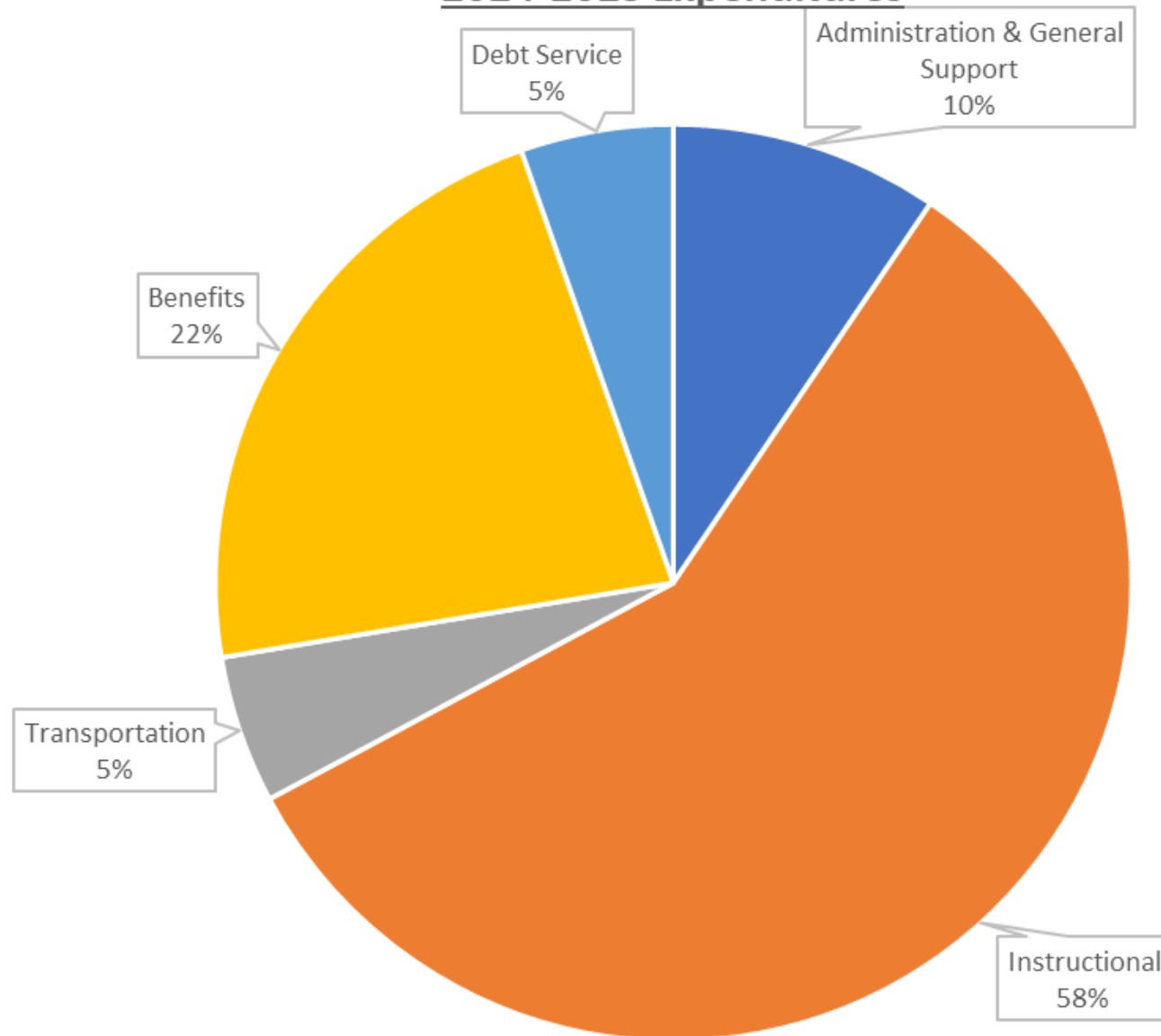
2024 – 2025 Budget Plan

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

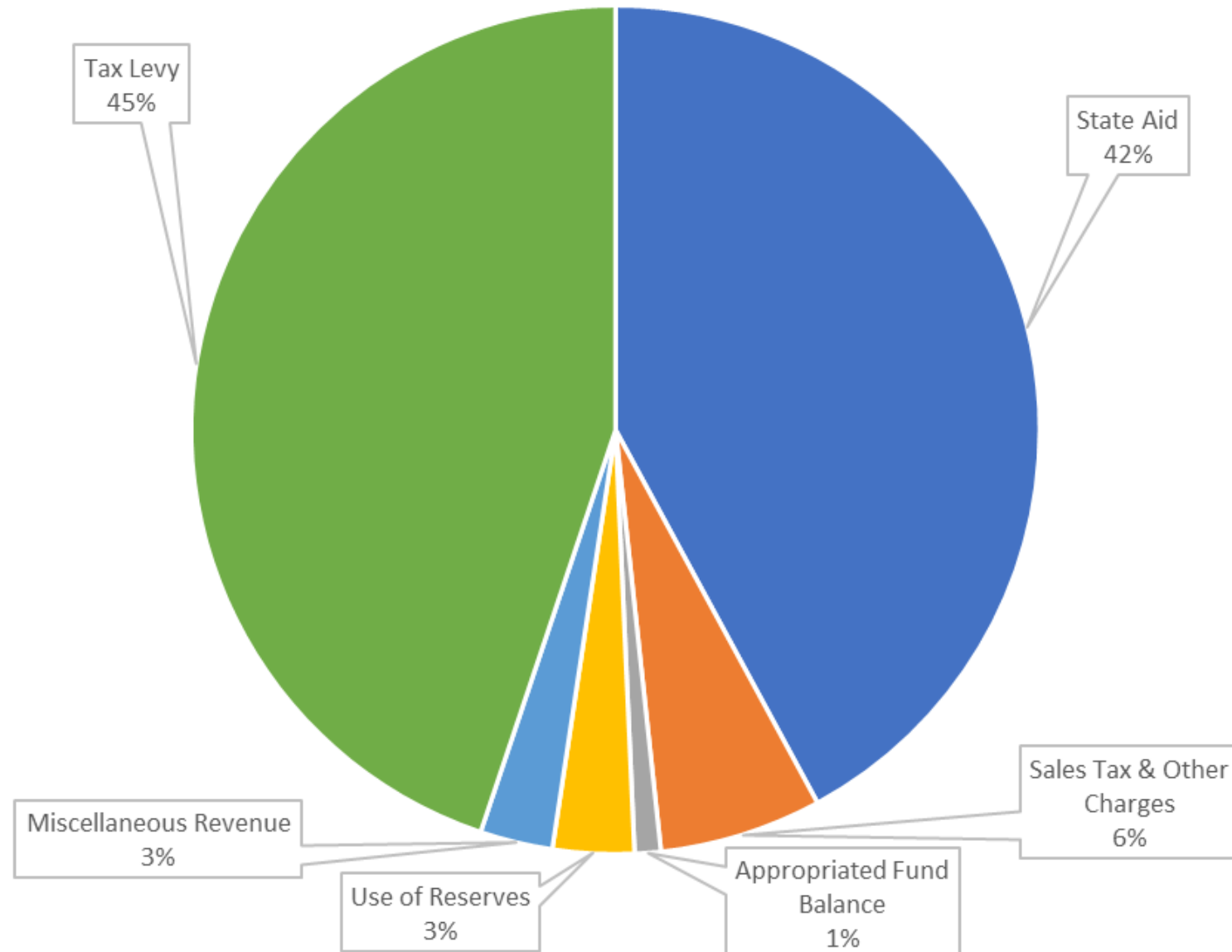
2024-2025 Expenditures



Revenues

<u>Area</u>	<u>2023-2024 Actual</u>	<u>2024-2025 Proposed</u>	<u>Difference</u>
State Aid	\$63,730,670	\$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%

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



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

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

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>	

Board of Education

There are three Board of Education seats up for election, two for three-year terms (1st and 2nd Top Votes) and one for a two-year term (3rd Top Votes):

1. Elizabeth Gates
2. Justin Smith
3. Molly Dana
4. Jeremy Maloney
5. Marla Greenberg
6. Lorene Barulich



Budget Vote and Eligibility:

Budget Vote:

Tuesday, May 21, 2024 from 7:00am to 9:00pm in the East Senior High School Gymnasium

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.