

WSCS – 2023 Budget Development

- 2023 Budget Outlook – March 8, 2022
 - *Initial Items*
 - 2022 Current Estimates vs 2022 NYS Budget Estimates
 - 2023 NYS Governor's Estimates vs. 2022 Current Estimates
 - 2023 Working Tax Cap Calculation
 - First Look Revenues
 - **Budget Appropriations**
 - **Revenue vs Appropriations**
 - **Bus Purchase Proposition**
 - **Capital Outlay Project**
 - **CRRSA, ARP Update**
- Next Steps



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- Initial Items:
 - *Budget Calendar for 2023 – approved December, 2021.*
 - Blends past practice and new concepts,
 - Key Milestones in Budget Development Process:
 - *Distribution of per student allocations to building – December 2021*
 - *Meetings with Department Heads – underway*
 - *Rollover Budget [No Program Change] – January, 2022*
 - *State Aid Revenue outlined by Governor – January, 2022*
 - *Tax Cap calculation and discussion – February, 2022*
 - *First Draft – March, 2022*
 - *Workshop – April, 2022*
 - *Adoption – April, 2022*
 - *Budget Hearing and Vote – May, 2022*

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- Fund Balance Plan for 2022 – approved December, 2021.
 - *Serves as a guide to both utilize reserves and allocate surpluses should they occur.*
- Budget Goals and Guidelines – approved 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].
 - *Begin the conversations.*

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- 2022 Current Estimates vs 2022 NYS Budget Estimates

	NYS Budget	1-Feb-22		
	April '21 Est	Current Est		
State Aid	2022	2022	Variance	
Foundation Aid	\$ 35,790,873	\$ 35,765,384	\$ (25,489)	
Expense Driven:				
Boces	\$ 3,568,902	\$ 3,242,668	\$ (326,234)	
High/Private Cost	\$ 2,864,388	\$ 2,594,234	\$ (270,154)	
Building	\$ 3,532,742	\$ 4,009,921	\$ 477,179	updated to include FCR
Transportation	\$ 4,990,862	\$ 4,318,455	\$ (672,407)	
Instructional Materials	\$ 640,795	\$ 640,597	\$ (198)	
	\$ 15,597,689	\$ 14,805,875	\$ (791,814)	
Total	\$ 51,388,562	\$ 50,571,259	\$ (817,303)	2022 WSCD Budget \$ 51,362,971

- *NYS Expense Driven Aids are projected vs Budget, realized vs Actual spending filed in September of the following year.*

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- 2023 NYS Governor's Estimates vs. 2022 Current Estimates

		1-Feb-22	Jan-22	
	Actual	Current Est	Gov Proposed	
State Aid	2021	2022	2023	Notes
Foundation Aid	\$ 34,142,130	\$ 35,765,384	\$ 38,464,961	
		\$ 1,623,254	\$ 2,699,577	
		4.75%	7.55%	
Expense Driven:				
Boces	\$ 2,557,720	\$ 3,242,668	\$ 4,190,957	
High/Private Cost	\$ 2,408,147	\$ 2,594,234	\$ 2,663,226	
Building	\$ 3,795,417	\$ 4,009,921	\$ 3,165,313	updated for FCRs/CMA
Transportation	\$ 4,286,846	\$ 4,318,455	\$ 5,590,143	
Instructional Materials	\$ 660,472	\$ 640,597	\$ 638,407	
	\$ 13,708,602	\$ 14,805,875	\$ 16,248,046	
		\$ 1,097,273	\$ 1,442,171	
Pandemic Adjustment	\$ (910,756)			
Total - General Fund	\$ 46,939,976	\$ 50,571,259	\$ 54,713,007	
		\$ 3,631,283	\$ 4,141,748	
		7.74%	8.19%	

- NYS Expense Driven Aids are projected vs Budget, realized vs Actual spending filed in September of the following year.*

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- 2023 Working Tax Cap Calculation

Real Property Tax Levy FYE 2022	65,500,000		
Tax Base Growth Factor [OSC]	1.0069	65,951,950	
PILOTs Receivable FYE 2022	195,404		adjusted
Capital Tax Levy Exclusion FYE 2022	3,158,994		
		62,988,360	
Allowable Levy Growth Factor [OSC]	1.0200		
		64,248,127	
PILOTs Receivable FYE 2023	62,609		
Tax Levy Limit Before Adjustments/Exclusions	64,185,518		
EXCLUSIONS			
Capital Tax Levy Exclusion FYE2023	2,785,365		
FYE 2022 Tax Levy Limit, Adjusted for Transfers plus Exclusions	66,970,883	1,470,883	2.25%

- 2022 Tax Levy Increase was \$1,173,998, 1.79%.

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- First Look Revenues

Revenue Account	Description	First Look 2023 Revenue	2022 Budget Revenue	2021 Actual Revenue	2020 Actual Revenue
1001.000	Real Property Taxes	58,570,883.00	55,881,151.00	55,235,496.65	52,872,460.61
1081.000	Other Pmts in Lieu of Tax	62,609.00	71,466.00	258,445.52	309,908.58
1085.000	STAR Reimbursement	8,400,000.00	8,882,267.00	9,205,178.13	9,694,148.95
1090.000	Int. & Penal. on Real Pro	4,000.00	4,000.00	2,761.65	4,147.43
1120.000	Erie County Sales Tax	8,500,000.00	7,900,000.00	8,213,383.06	7,328,918.16
		75,537,492.00	72,738,884.00	72,915,265.01	70,209,583.73
1315-2770	Miscellaneous	2,582,011.00	2,582,011.00	2,816,398.65	2,765,326.75
3101-3263	State Aid	54,713,007.00	51,362,971.00	48,866,210.47	46,682,210.00
3104/3289	Other	350,000.00	350,000.00	469,199.29	702,409.20
	State Sources	55,063,007.00	51,712,971.00	49,335,409.76	47,384,619.20
4286-4960	Federal Sources	500,000.00	5,025,489.00	784,092.13	734,471.60
5997-5999	Appropriated Reserves/FB	-	3,133,725.00	-	-
		133,682,510.00	135,193,080.00	125,851,165.55	121,094,001.28
	Includes Erie County Cares Act [\$1m]				
	Includes Federal Cares Act later allocated to Federal Funds [\$4.5m]				
	To Be Determined				

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- **Budget Appropriations - \$139,218,671 up \$4,059,611, 3.00%**
 - *73.5% of appropriations relate to salary and benefits:*
 - Salaries, \$73,100,232, increase \$1,280,267 or 1.78%.
 - *WSTA negotiations continue, settlement estimated.*
 - *CSEA, WSSA and other labor groups under contract.*
 - *Unfilled positions included to support changing enrollment, special education, curricular and operational needs pending final review.*
 - *Substitute budgets maintained flat with 2022.*
 - Benefits, \$29,222,359, increase \$429,643 or 1.49%.
 - *Retirement system payments flat as ERS decrease offset by TRS increase. Net change \$64,433 on \$8,553,346 of total outflow.*
 - *Workers Compensation reduced \$350,000 to \$1,000,000 based on experience.*
 - *Healthcare appropriation increased 4.8% in line with trends.*

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- Appropriations [continued]
 - *Equipment increases \$53,117 or 4.59% on increased Buildings & Grounds needs, tempered by stable bus purchases.*
 - *Supply/Contractual/Utilities/Tuition increased \$807,102 or 5.19% on inflationary pressures, including, higher contract transportation, utilities, technology licensing and estimated charter school payments.*
 - *Debt Service declines due to maturity of long term debt from prior projects, offsetting for this year the debt accumulated under the 2018 Capital Project through Phase II.*
 - *Transfers anticipated steady including the 2023 Capital Outlay Project.*

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- Appropriations [continued]
 - *Boces - \$11,667,691, increased \$1,770,078 or 17.88%*

Budget Account	Description	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Notes
AB-1010-490-000	Board of Education	14,950.00	15,075.00	18,675.00	18,795.00	18,895.00	
AB-1420-490-000	Staff - Legal/Labor Relations	30,065.25	28,172.00	20,543.75	20,000.00	17,500.00	
AB-1430-490-000	Personnel	11,404.00	11,269.00	11,179.00	11,078.00	11,452.00	
AB-1680-490-000	Central Data Processing	912,729.99	879,320.43	1,021,012.51	948,371.00	1,010,499.86	
AB-1981-490-000	Boces Admin, Rent, Capital	585,703.00	1,405,900.00	1,304,649.00	1,126,567.00	1,296,119.00	Boces Capital Project
AB-2060-490-000	Research, Planning, Evaluation	43,132.60	45,323.30	51,870.90	53,090.00	139,716.02	Dr, Translations
AB-2070-490-000	Inservice Training	38,575.30	84,992.39	45,821.07	39,090.00	64,945.65	
AB-2110-490-000	Teaching Regular School	806,799.00	1,060,868.42	1,154,892.83	1,383,023.00	1,532,907.43	P-Tech slots [+10]
AB-2250-490-000	Programs for Handicapped	2,344,940.40	2,474,394.64	2,815,654.19	3,219,651.00	3,696,617.25	Trend
AB-2280-490-000	Occupational Education	526,067.00	579,016.00	621,870.00	1,112,382.00	1,623,004.00	CTE slots [+61]
AB-2610-490-000	School Library	44,335.50	44,928.00	45,675.00	46,413.00	47,169.00	
AB-2630-490-000	Computer Assisted Instruction	1,357,472.26	1,397,863.93	1,690,697.34	1,773,535.00	2,055,368.20	IPA for purchases
AB-2825-490-000	Social Worker Services	73,432.95	100,513.25	95,200.20	115,376.00	124,175.50	
AB-2855-490-000	Interscholastic Athletics	24,728.00	26,845.00	29,762.00	30,242.00	29,322.00	
		6,814,335.25	8,154,481.36	8,927,502.79	9,897,613.00	11,667,690.91	
			1,340,146.11	773,021.43	970,110.21	1,770,077.91	
			19.67%	9.48%	10.87%	17.88%	

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- Appropriations Summary by Object Code

Budget Account	2023 Initial	2022 Budget	\$ Change	% Change
100 - Payroll	73,100,232	71,819,965	1,280,267	1.78%
200 - Equipment	1,211,304	1,158,187	53,117	4.59%
400 - Supply, Contractual	16,353,242	15,546,140	807,102	5.19%
490 - Boces	11,667,691	9,897,613	1,770,078	17.88%
600/700 - Debt Service	5,979,918	6,260,514	-280,596	-4.48%
800 - Employee Benefits	29,222,359	28,792,716	429,643	1.49%
900 - Transfer/Other	1,683,925	1,683,925	0	0.00%
	139,218,671	135,159,060	4,059,611	3.00%

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- Revenue vs Appropriations – Reserve Allocations

Description	First Look 2023	2022 Budget	2021 Actual	2020 Actual
Revenues	133,682,510	132,059,355	125,851,166	121,094,001
Appropriations	139,218,671	135,193,080	125,160,555	120,368,543
Surplus (Deficit)	(5,536,161)	(3,133,725)	690,611	725,458
Appropriated Reserves	2,812,840	3,133,725		
Assigned Fund Balance	2,723,321			
Workers Compensation	1,000,000	1,350,000		
Unemployment	130,000	130,000		
Bus Reserve	582,840	551,100		
Employee Benefits	400,000	400,000		
ERS/TRS	700,000	700,000		
Other		2,625		
	2,812,840	3,133,725		

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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 \$2,554,142. 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.*

- **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 2023 Capital Outlay Project has yet to be made. Costs are being analyzed at present concerning the conversion of the pool area at West Elementary into a physical education space.*

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- CRRSA

CRRSA	To 9/30/2023
90% LEA ESSER 2	\$2,731,090
ESSER 2 NYS Discretionary	\$2,783,456
GEER 2	\$512,656
	\$6,027,202

Subfund	Award/Account	Budget 2022		Actual 2022	
		\$	FTE	\$	FTE
904	CRRSA GEER 2 - \$512,656				
	2110-150	180,000	2.00	159,559	3.00
	2110-800	76,328		74,856	
		256,328	2.00	234,416	3.00

Subfund	Award/Account	Budget 2022		Actual 2022	
		\$	FTE	\$	FTE
905	CRRSA ESSER 2 - \$5,514,546				
	2110-150	1,228,328	14.00	843,394	11.24
	2110-160	370,000	7.00	266,365	7.00
	Transportation Aid Lost Wages 5500-160	376,514		-	
	Chromebook Purchases 2110-490	547,077		-	
	Transportation Aid Lost Benefits 2110-801	141,534			
	2110-800	560,279		358,488	
		3,223,732	21.00	1,468,247	18.24

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- ARP

ARP - ESSER	2021 - 2024	
90% LEA ARP-ESSER	\$6,138,076	
20% Required Learning Loss		\$ 1,227,615
1% State Reserve - Summer	\$209,686	
1% State Reserve After School	\$209,686	
5% State Learning Loss Reserve	\$1,048,403	
	\$7,605,851	

Subfund	Award/Account	Budget 2022		Actual 2022	
		\$	FTE	\$	FTE
906	ARP ESSER - \$7,605,851				
	2110-150	750,000	10.00	756,743	12.00
	2110-160	75,000	1.00	48,470	1.00
	2110-400	143,000		162,020	
	2110-800	330,000		288,981	
		1,298,000	11.00	1,256,214	13.00

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- Next Steps
 - *Appropriations* -
 - Refining Salary Projections, evaluating needs and possible contractual settlements.
 - Monitoring performance against budget on CRRSA/ARP for staffing opportunities.
 - Reviewing Boces initial budget.
 - Reviewing Employee Benefits.
 - *Revenue* –
 - Monitor State budget formulation.
 - Submitted OSC Tax Cap Calculation, not to exceed.
 - *Assess Reserve Allocations*
- Questions and Comments

