

Buffalo Public Schools

-2022-23 Budget Process and Timeline Update
-ARP/ESSER Plan Update

Finance & Operations Committee – April 6, 2022

Dr. Tonja Williams, Interim Superintendent
Geoffrey F Pritchard, CFO



2022-23 Budget Update

- Governor Hochul's January 18, 2022 Executive Budget Proposal
 - Statewide \$1.6 Billion in Foundation Aid – Year 2 of Phase-in
 - Statewide \$0.5 Billion in Other Expense Based Aids
 - BPS set to receive \$31.4m or 3.6% increase
 - State Aid in line with 4 Year Financial Plan
- Adopted State Budget
 - As of April 5, 2022 3:00PM, the State Budget has not been adopted
 - Review of legislation will begin upon State Budget adoption
- Charter School Tuition in 2022-23
 - 10,839 pupils (increase of 508 pupils over revised budget and 1,139 pupils over original budget)
 - \$154.6m (increase of \$10.6m over revised budget and \$18.9m over original budget) - \$173m with other costs and pass-throughs
- Finance webpage has pertinent documents or links to those documents: <https://www.buffaloschools.org/Domain/51>

2022-23 Budget Timeline - Upcoming

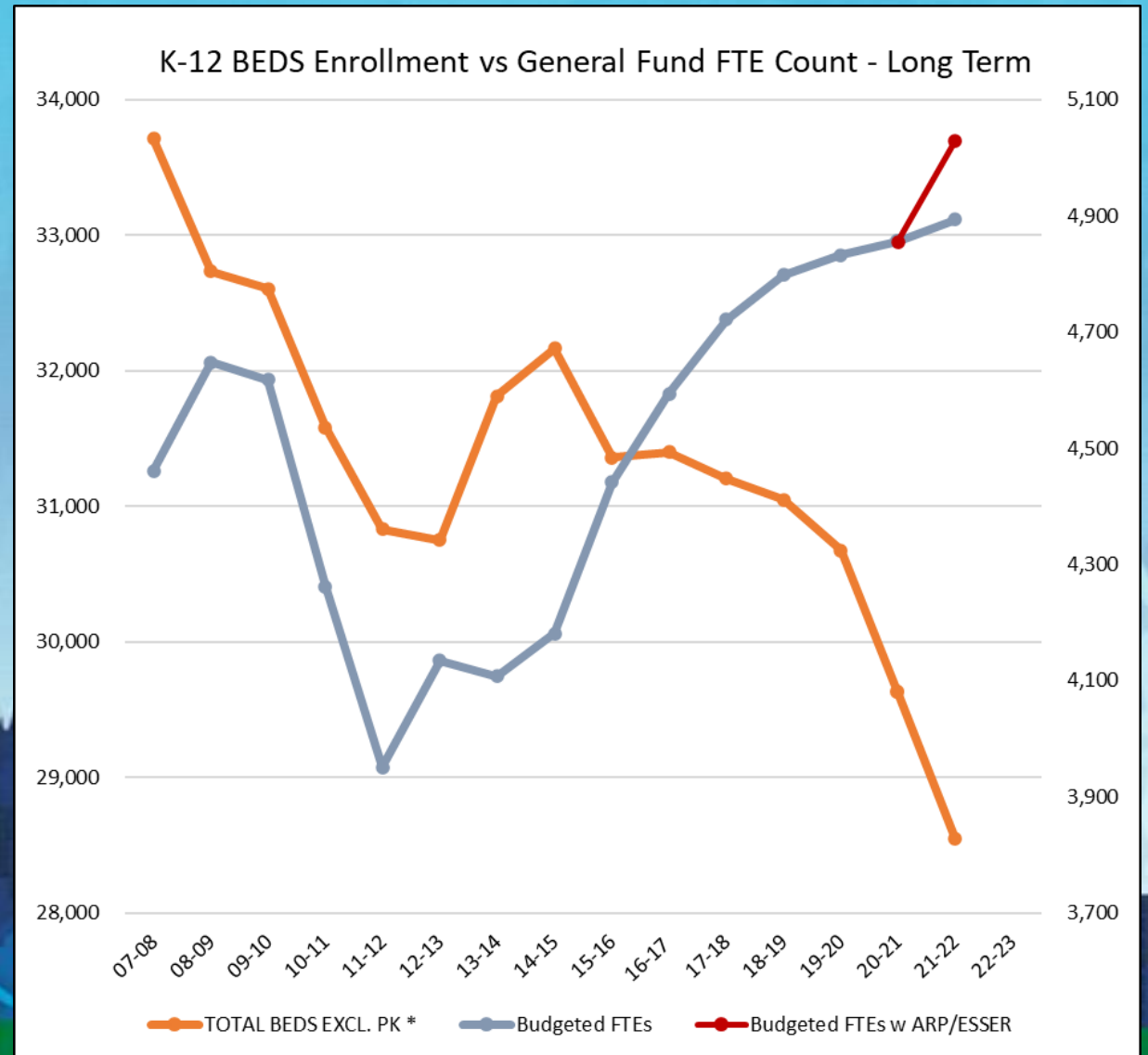
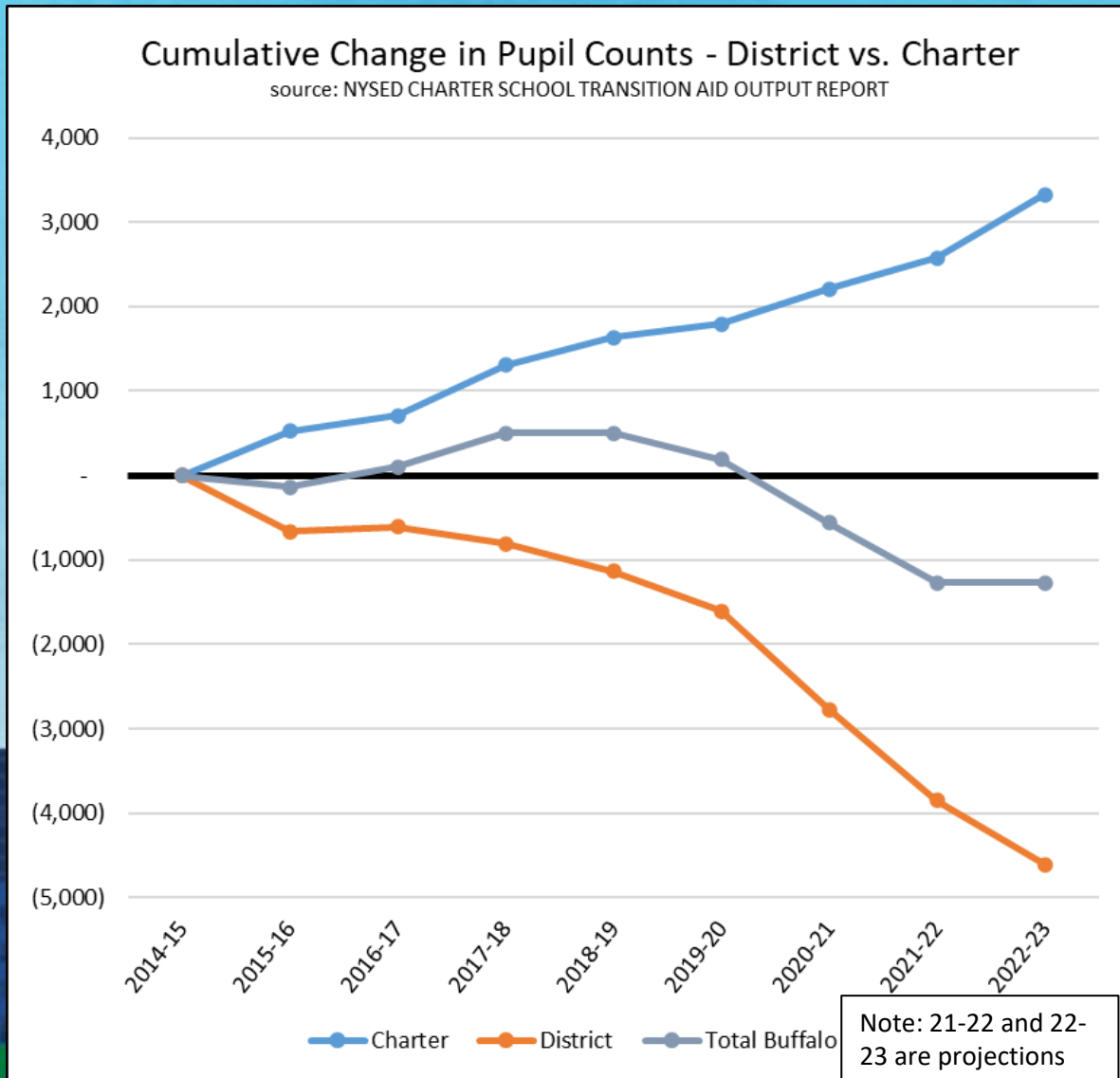
- April 2022

- 4-6-2022 Finance Committee focuses on high level trends in advance of the details being shared
- Cabinet/Superintendent review of submitted detail budgets and recommendations
- 2021-22 State budget adopted (State Aid finalized)
 - Adjustments to Departments and School budgets and ESSER 2/ESSER 3 may be necessary
- Draft budget to Board; balanced Four Year Financial Plan to Board for approval and submission to the Buffalo Fiscal Stability Authority (BFSA) - 4-20-2022

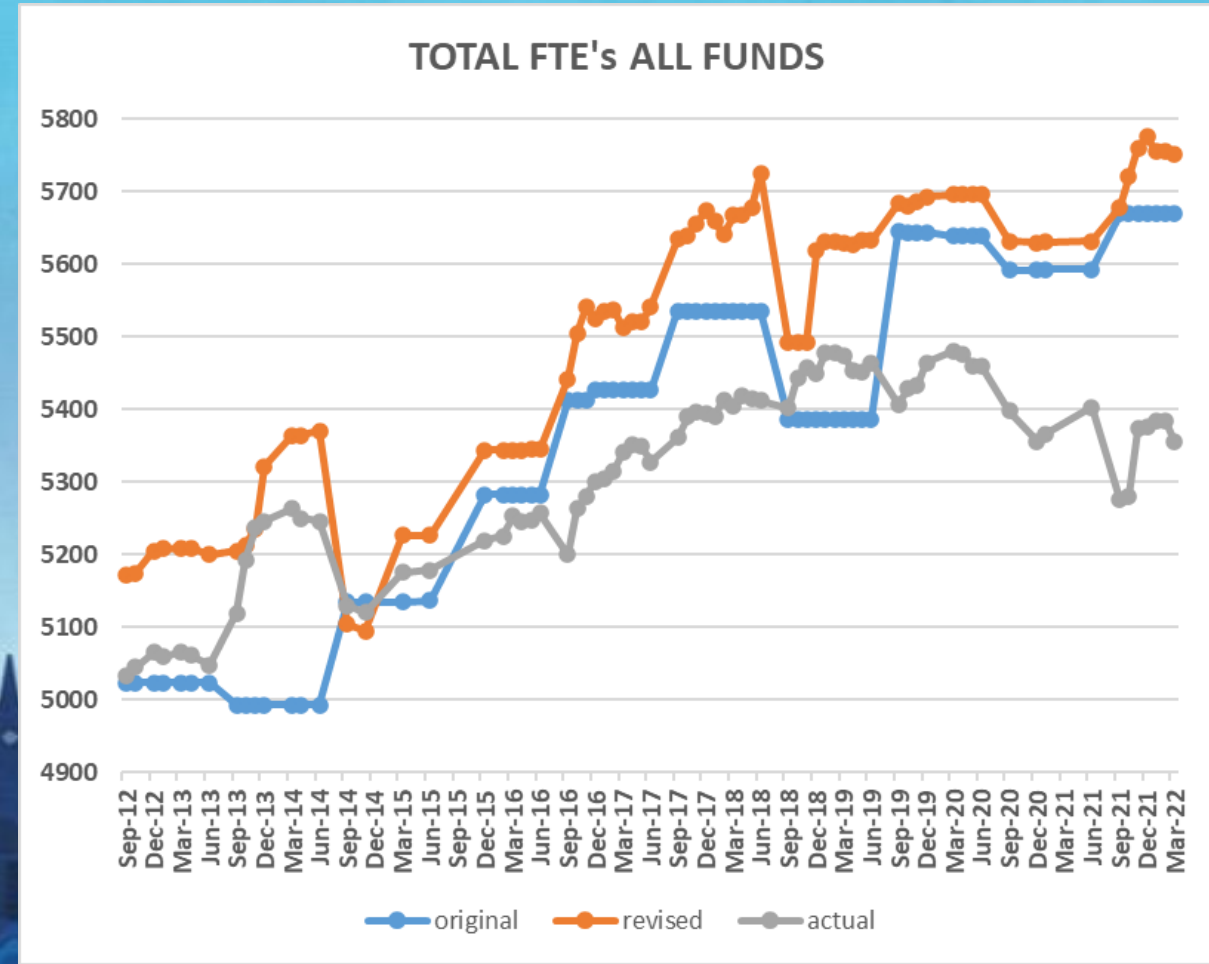
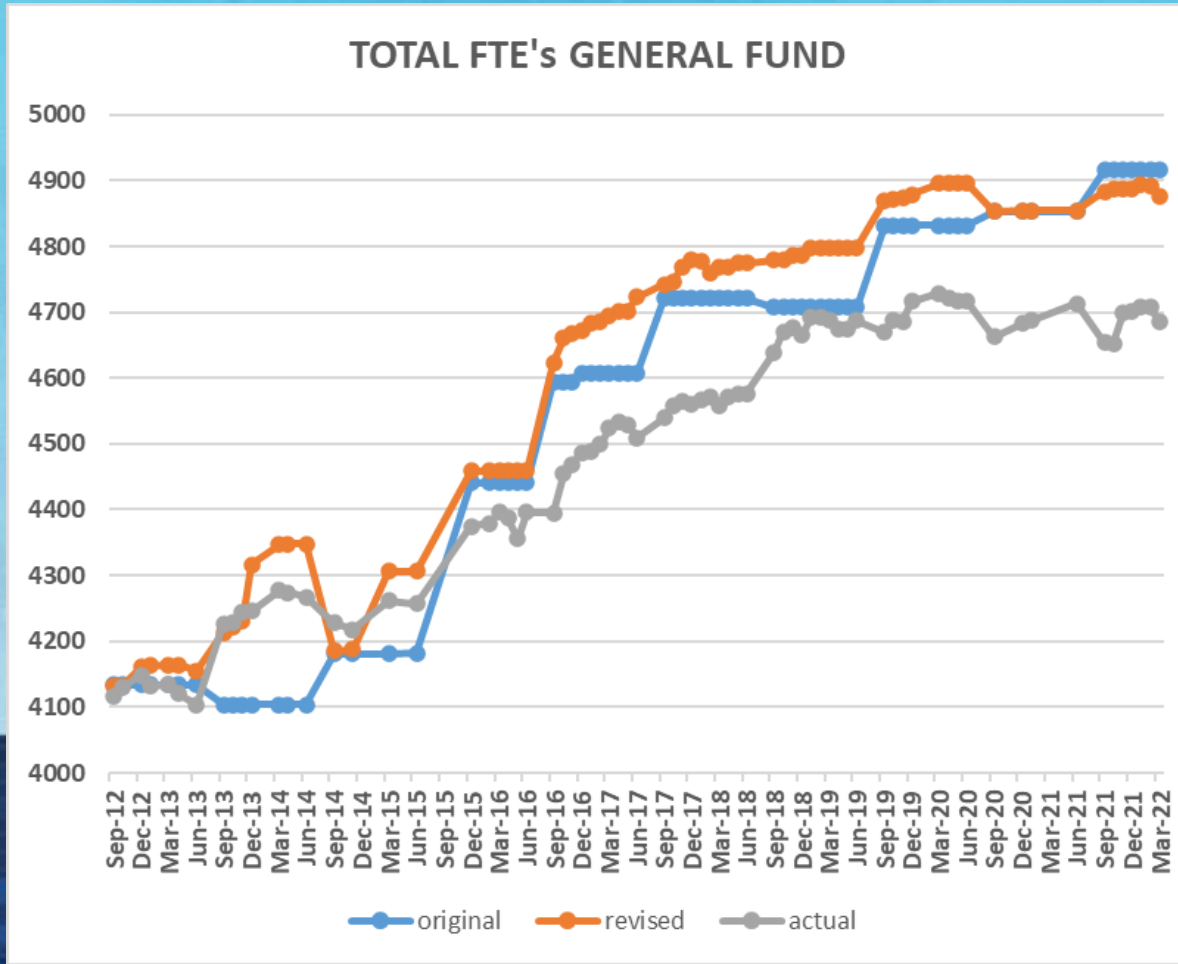
- May 2022

- Superintendent proposed budget submitted to the Board
- Finance and Operations Committee - 5-4-2022
 - schedule additional committee meeting if needed
- Budget approval by Board - 5-18-2022

2022-23 Budget - Historical Staff and Student Trends



2022-23 Budget - Historical Staffing and Vacancy Charts



2022-23 Budget Trends

- Staff vacancies – as of March 31, 2022
 - 4,876 FTEs in the general fund with 190 vacant (3.9%)
 - 5,759 FTEs in all funds (incl. grants and ARP/ESSER) with 394 vacant (6.8%)
 - This doesn't include bus aides, food service workers, substitutes, custodians, and other hourly workers, which are down 300-400 checks per payroll from pre-covid rates
 - Based on national and local trends, with likely requested growth in budgeted staff positions, a corresponding increase in vacancies is likely in 2022-23
 - Will there be impact in classroom by adding coaches, administrators, and other non-classroom BTF positions that are sourced from classroom teachers?
 - Would new supplemental positions be needed if vacancies were filled?
- ARP/ESSER Funding
 - 2022-23 School Based Budgets include \$18.7 million SBMT allocation
 - Many positions will be ARP/ESSER funded (with end date of 9/2024)
 - There are no assurances that ARP/ESSER funding won't be needed to address currently unknown purposes (e.g. to fill a reduction in other revenue)

ARP/ESSER Funds Monitoring Update - Summary

- The District ARP/ESSER Plan (\$289.6 million) encompasses the following two grant funds, created under separate Federal legislation:
- ESSER 2 - \$89.2 million through Sept 2023
 - Plan is approved by NYSED (Nov 2021)
- ESSER 3 - \$200.4 million through Sept 2024
 - Includes a set-aside for 20% lost instruction time: \$40.1 million of \$200.4m
 - Plan is approved by NYSED (Feb 2022)
- Both approved applications and full grant detail are posted in the ARP Plan section on the District Webpage:
<https://www.buffaloschools.org/Page/97506>
- Community Involvement will continue to be a key factor in ARP/ESSER planning throughout the term of the grants

ARP/ESSER Funds Monitoring Update – 21-22 Projections

2021-22 Budget Broken Out By Character Code	Revised Budget	Actual Spent through March 2022	Encumb-rances	Actual plus encumb-rances	Projected Spend from April to June	Total Projected Spend 2021-22	Projected Unspent Budget
01 BTF (TEACHERS)	5,488,096	713,643	-	713,643	521,500	1,235,143	4,252,953
02 BTF SUBSTITUTES	188,214	234,402	-	234,402	-	234,402	(46,188)
03 BCSA (ADMINISTRATORS)	3,015,863	592,531	-	592,531	1,182,500	1,775,031	1,240,832
04 PCTEA (WHITE COLLAR)	1,765,617	197,092	-	197,092	210,000	407,092	1,358,525
05 TEACHER AIDES	2,486,890	214,596	-	214,596	2,056,000	2,270,596	216,294
06 TRADES	599,337	33,105	-	33,105	63,000	96,105	503,232
07 LOCAL 264 (BLUE COLL)	97,800	-	-	-	-	-	97,800
08 LOCAL 409 (ENGINEERS)	230,690	-	-	-	-	-	230,690
09 EXEMPT	180,000	20,019	-	20,019	24,500	44,519	135,481
10 MISC PAYROLL ITEMS	-	58,568	-	58,568	-	58,568	(58,568)
11 OVERTIME	683,876	51,082	-	51,082	35,000	86,082	597,794
12 BTF OTHER COMPENSAT	12,376,715	4,823,803	-	4,823,803	210,000	5,033,803	7,342,912
14 TEACHING ASSISTANT	1,781,897	180,288	-	180,288	1,000,000	1,180,288	601,609
20 EQUIPMENT	1,356,401	28,319	94,429	122,748	-	122,748	1,233,653
40 CONTRACTUAL - MISC	24,112,087	3,244,003	13,994,261	17,238,264	1,500,000	18,738,264	5,373,823
42 FACILITY RENTALS	225,018	-	-	-	-	-	225,018
44 TRANSPORTATION	1,238,508	374,659	-	374,659	-	374,659	863,849
46 CUSTODIAN CONTRACTS	1,097,831	-	-	-	898,031	898,031	199,800
48 TEXTBOOKS	257,100	93,750	-	93,750	-	93,750	163,350
50 SUPPLIES & MISC ITEM	24,968,192	11,805,217	3,156,081	14,961,298	500,000	15,461,298	9,506,894
51 SOFTWARE	1,167,077	118,916	613,650	732,566	-	732,566	434,511
89 OTHER EMPLOYEE BENE	14,248,831	1,425,111	-	1,425,111	6,476,506	7,901,617	6,347,214
99 INTERFUND TRANSFERS	9,516,305	-	-	-	4,000,000	4,000,000	5,516,305
Grand Total	107,082,345	24,209,104	17,858,421	42,067,525	18,677,037	60,744,561	46,337,783

Salary costs are based on current trend rate, and expected transfers of certain program costs currently in other funds. Note: Budgets based on full year of spending.

** Departments have until 5/1/22 to enter requisitions for non-salary spending**

Benefits/Indirect is dependent on above

Tentative Upcoming Finance and Operations Related Items

- Finance and Operations Committee

- May 4, 2022

- Detailed budget update and discussion
 - ARP/ESSER update

- Board Meeting

- April 20, 2022

- Board Resolution for JSCB Debt refinancing – expected to save \$3.6 million (projected as of 3.28.2022, down from \$4.8 million as of 2.28.2022)
 - Four Year Financial Plan

- May 18, 2022

- 2022-23 Adopted Budget
 - Third Quarter Financial Report
 - Third Quarter Grants Report
 - Updated Procurement Policies (including MWBE policy) to be tabled

Buffalo Board of Education

- **Louis Petrucci**, President & Park District Representative
- **Dr. Kathy Evans-Brown**, Vice President of Student Achievement & East District Representative
- **Dr. Ann Rivera**, Vice President of Executive Affairs & Member at Large
- **Terrance Heard**, Chairman of Educational Support and Member at Large
- **Paulette Woods**, Chairwoman of Finance and Operations & Central District Representative
- **Sharon M. Belton-Cottman**, Ferry District Representative
- **Hope Jay, Esq.**, North District Representative
- **Jennifer Mecozzi**, West District Representative
- **Lawrence Scott**, Member at Large
- **Jasmine E. Cameron**, Student Board Member Representing Inter High Council

- **Tonja Williams, Ed.D.**, Interim Superintendent
- **Geoffrey F Pritchard, CPA**, Chief Financial Officer