

# 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

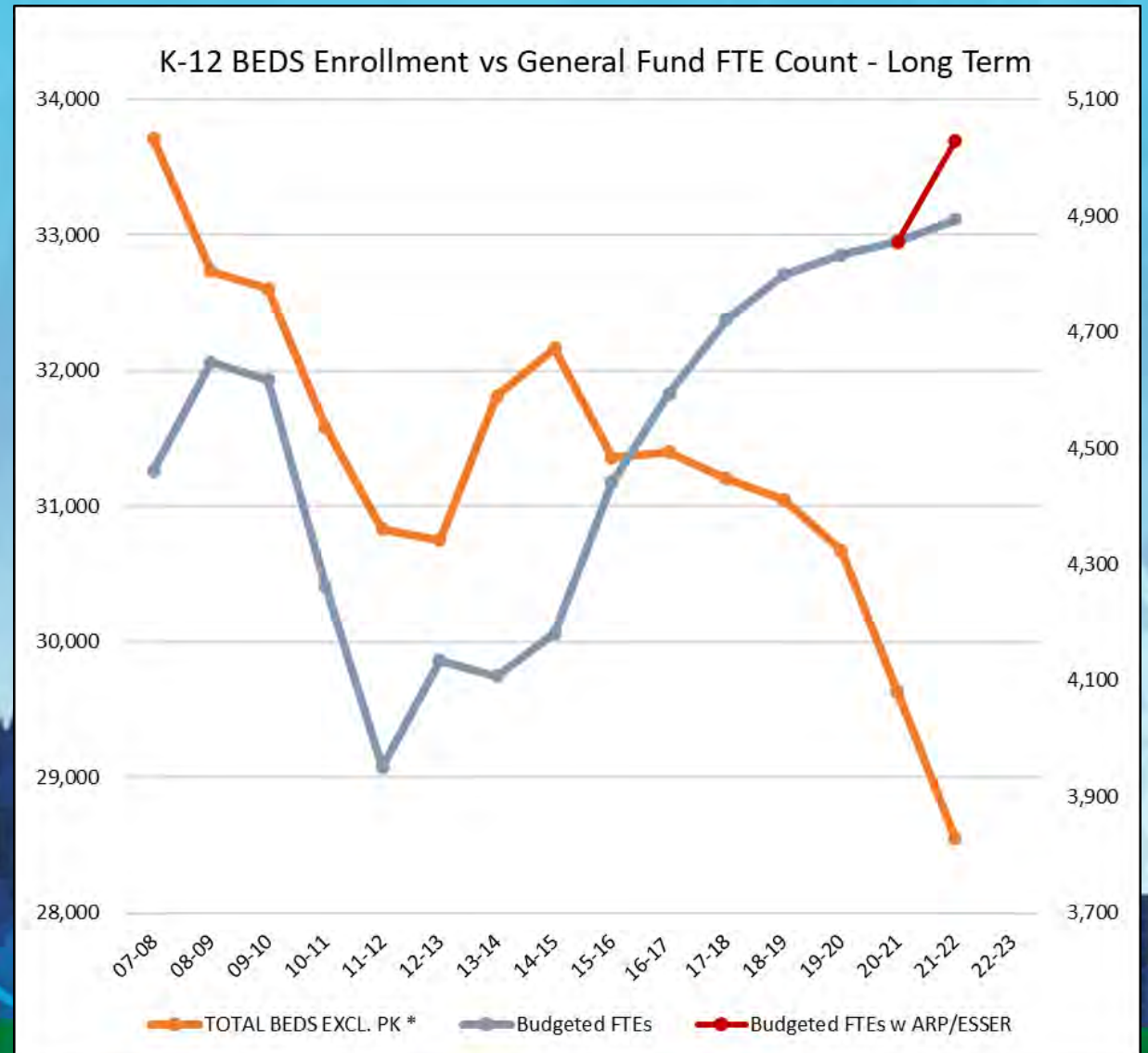
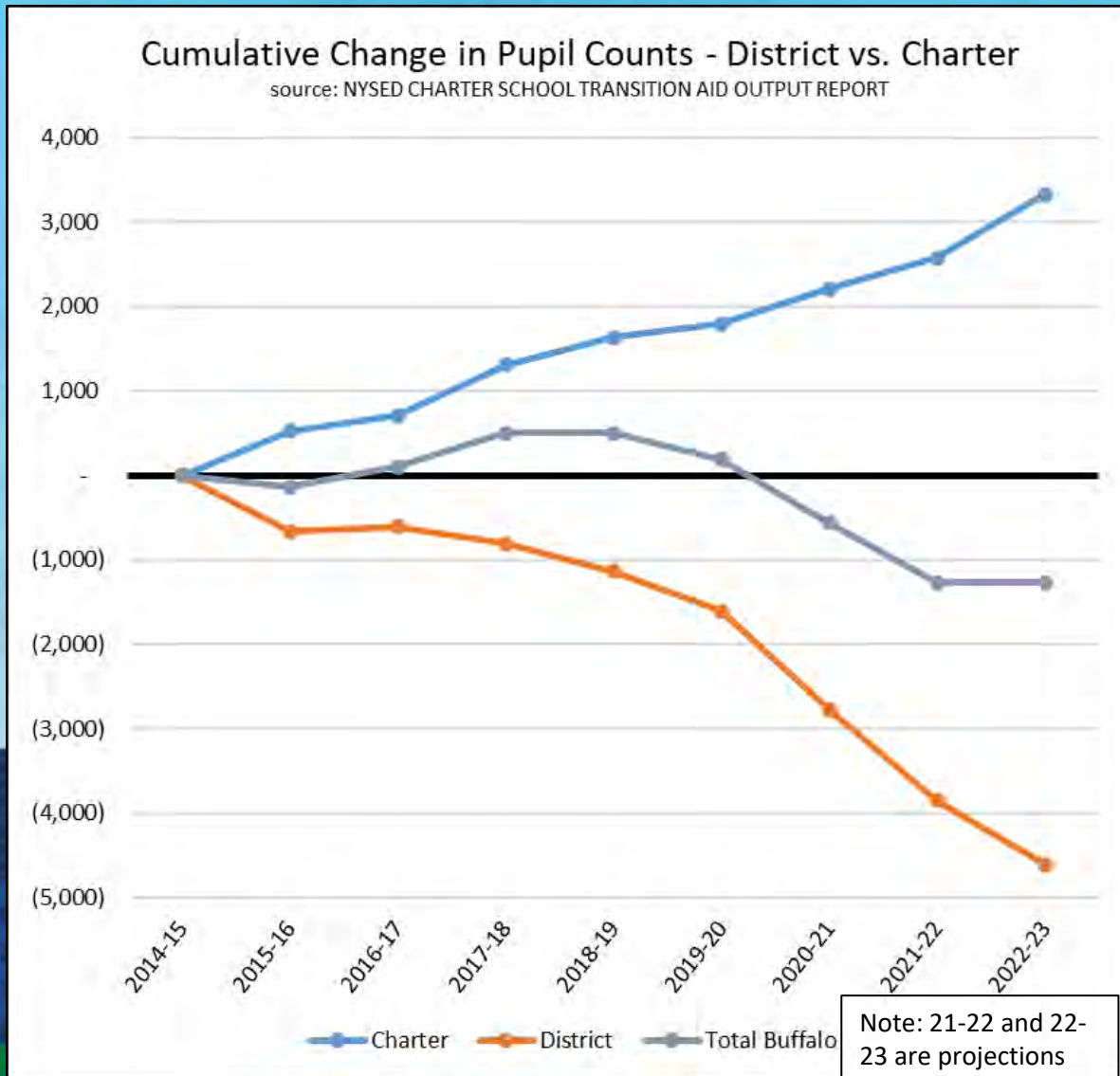
- 4-6-2022 Finance Committee focuses on high level trends in advance of the details being shared
- Cabinet/Superintendent review of submitted detail budgets and recommendations
- 2021-22 State budget adopted (State Aid finalized)
  - Adjustments to Departments and School budgets and ESSER 2/ESSER 3 may 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

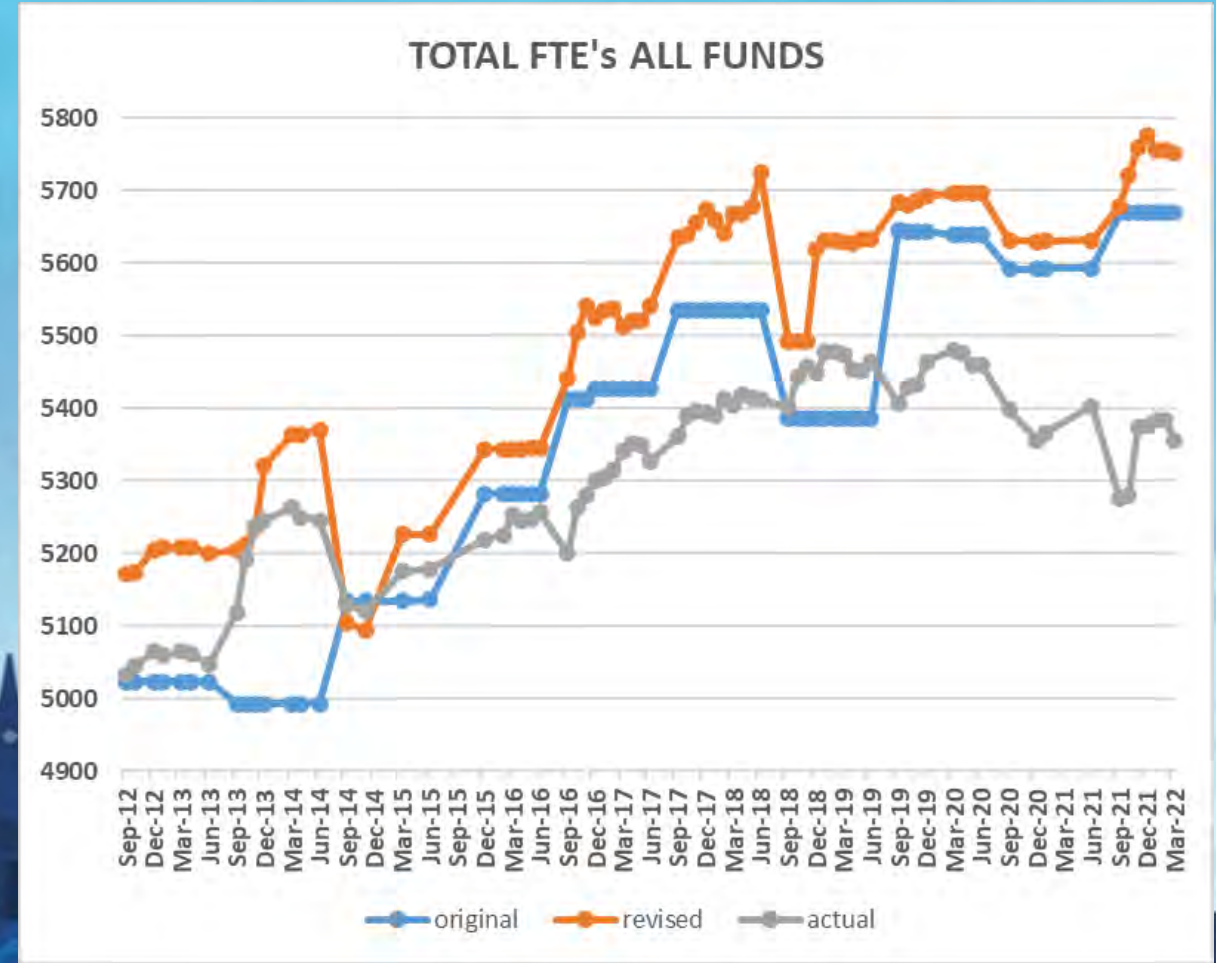
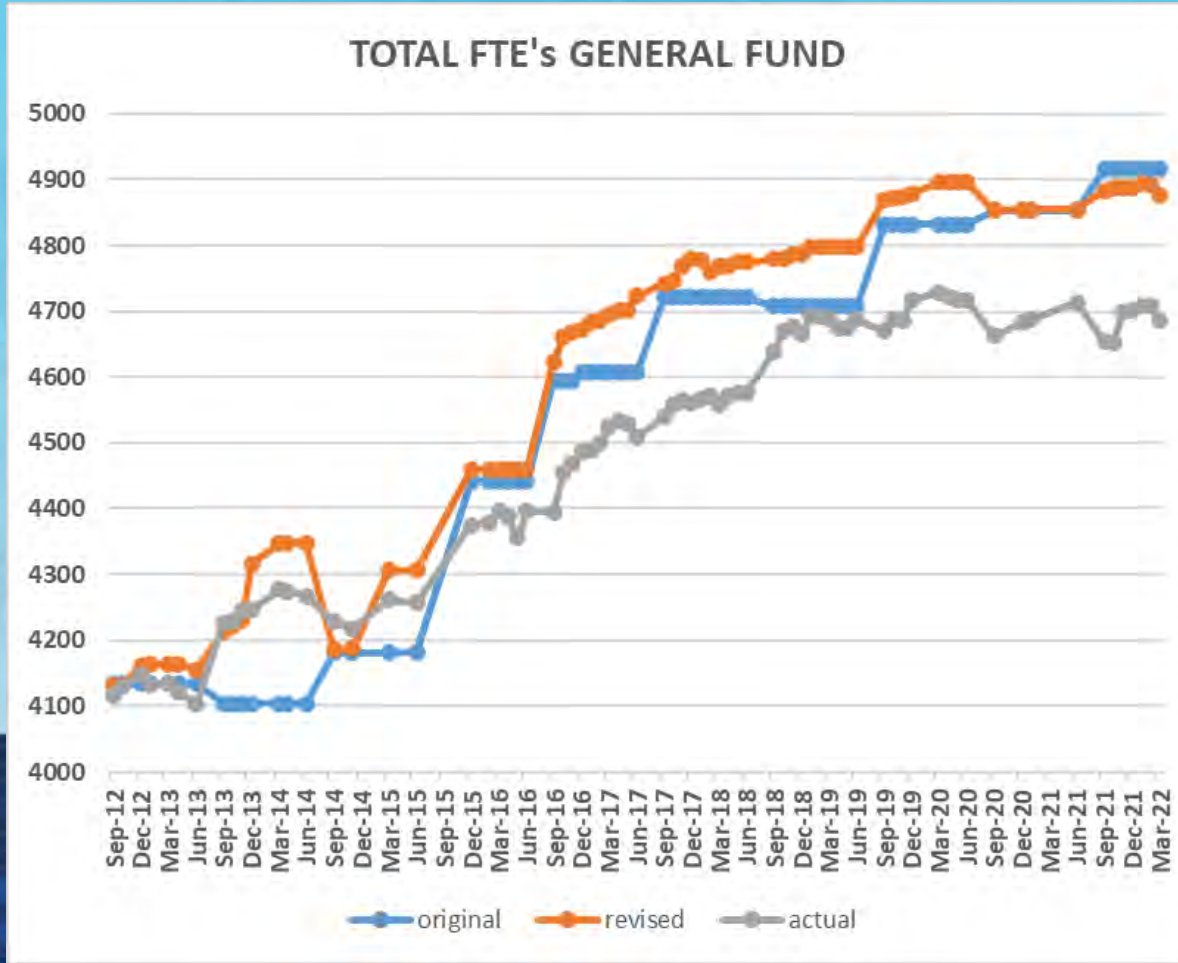
- Superintendent proposed budget submitted to the Board
- Finance and Operations Committee - 5-4-2022
  - schedule additional committee meeting if needed
- Budget approval by Board - 5-18-2022



# 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
<b>Grand Total</b>	<b>107,082,345</b>	<b>24,209,104</b>	<b>17,858,421</b>	<b>42,067,525</b>	<b>18,677,037</b>	<b>60,744,561</b>	<b>46,337,783</b>

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