



# Williamsville Central School District

**2017-2018 - Budget Development**

Program Increase Report

January 2017

<b>2017-2018 Budget Development - January 2017</b>				<b>2018-2019 Budget Development</b>			
<b>Program Continuation - Required Expense Increases</b>				<b>Program Continuation - Required Expense Increases</b>			
<b>Base Budget - 2016-2017 Budget</b>			<b>\$ 183,015,606</b>	<b>Projected Base Budget - 2017-2018 Budget</b>			<b>\$187,413,668</b>
<b>Expense Description</b>	<b>Justification</b>	<b>Classification M=Mandated C=Contractual I=Inflation PS=Program Support</b>		<b>Expense Description</b>	<b>Justification</b>	<b>Classification M=Mandated C=Contractual I=Inflation PS=Program Support</b>	
<b>Employee Salaries</b>	Calculated pay increases for district staff.	<b>C</b>	<b>\$ 3,480,309</b>	<b>Employee Salaries</b>	Calculated pay increases for district staff.	<b>C</b>	<b>\$ 3,500,000</b>
<b>BOCES</b>	BOCES services for career and technical student courses, special education, and administrative support functions	<b>M</b>	<b>No Increase</b>	<b>BOCES</b>	BOCES services for career and technical student courses, special education, and administrative support	<b>M</b>	<b>TBD</b>
<b>Social Security (FICA) Employer portion</b>	Increase necessary due to actual IRS payments made in 2016-17.	<b>M</b>	<b>\$ 100,000</b>	<b>Social Security (FICA) Employer portion</b>	Increase will be reviewed to actual IRS payments made in 2017-18.	<b>M</b>	<b>\$ 50,000</b>
<b>Health Insurance</b>	The District's health insurance plans are self-funded, expenditures must include cost increases that are projected for the health care industry.	<b>M</b>	<b>\$ 417,753</b>	<b>Health Insurance</b>	A future increase in this budget area is dependent on actual claims and cost increases that occur in the health care industry.	<b>M</b>	<b>\$ 400,000</b>
<b>Student Services</b>	Increase for health service payments to other school districts for resident students attending a school in another school district.	<b>M</b>	<b>\$ 100,000</b>	<b>Student Services</b>	Dependent on changes in enrollment for students who live in our school district.	<b>M</b>	<b>TBD</b>
<b>Debt Service</b>	Initial increase associated with the athletic field enhancement proposition.	<b>M</b>	<b>\$ 100,000</b>	<b>Debt Service</b>	Additional debt increase to be determined on final debt amount for the proposition.		<b>TBD</b>
<b>School Bus Transportation</b>	Contractual increases for school bus transportation.	<b>M</b>	<b>\$ 200,000</b>	<b>School Bus Transportation</b>	To be calculated based on contract requirements.		<b>\$ 200,000</b>
<b>TOTAL REQUIRED EXPENSE INCREASES</b>			<b>\$ 4,398,062</b>	<b>TOTAL REQUIRED EXPENSE INCREASES</b>			<b>\$ 4,150,000</b>
<b>2017-18 BUDGET DEVELOPMENT TOTAL</b>			<b>\$ 187,413,668</b>	<b>2018-19 BUDGET DEVELOPMENT TOTAL</b>			<b>\$191,563,668</b>
<b>Comparison - Percentage of Budget Increase</b>			<b>2.40%</b>	<b>Comparison - Percentage of Budget Increase</b>			<b>2.21%</b>

<b>2017-2018 Budget Development - January 2017</b>				<b>2018-2019 Budget Development</b>			
<b>Program Support</b>				<b>Program Support</b>			
<b>Base Budget - 2016-2017 Budget</b>			<b>\$ 183,015,606</b>	<b>Projected Base Budget - 2017-2018 Budget</b>			<b>\$184,707,106</b>
<b>Expense</b>		<b>Classification</b>		<b>Expense</b>		<b>Classification</b>	
		<b>M=Mandated</b>				<b>M=Mandated</b>	
		<b>C=Contractual</b>				<b>C=Contractual</b>	
		<b>I=Inflation</b>				<b>I=Inflation</b>	
		<b>PS=Program</b>				<b>PS=Program</b>	
<b>Description</b>	<b>Justification</b>	<b>Support</b>		<b>Description</b>	<b>Justification</b>	<b>Support</b>	
<b>Instruction</b>	Implement instructional coaching positions for teachers.	<b>PS</b>	<b>\$ 550,000</b>	Not applicable			
<b>Instruction</b>	Provide 1.0 FTE to support English as a New Language (ENL), program implementation.	<b>PS</b>	<b>\$ 100,000</b>	Not applicable			
<b>Student Services</b>	Provide supply funds for Link crew/WEB, sources of strength and recess programs.	<b>PS</b>	<b>\$ 11,500</b>	Not applicable			
<b>Student Services</b>	Provide 1.0 FTE for district floater nurse to be used where needed at district schools; 1.0 FTE for nonpublic school nurses to provide additional health services support.	<b>PS</b>	<b>\$ 200,000</b>	Not applicable			
<b>Special Education</b>	New District summer school program for high school students. Cost partially offset by reduction in BOCES services.	<b>PS</b>	<b>\$ 30,000</b>	Not applicable			
<b>Special Education</b>	Add 1.0 FTE for special education teacher for an additional 15:1 district class at the High School level.	<b>PS</b>	<b>\$ 100,000</b>	Not applicable			

<b>2017-2018 Budget Development - January 2017</b>				<b>2018-2019 Budget Development</b>			
<b>Program Support</b>				<b>Program Support</b>			
<b>Base Budget - 2016-2017 Budget</b>			<b>\$ 183,015,606</b>	<b>Projected Base Budget - 2017-2018 Budget</b>			<b>\$ -</b>
		<b>Classification</b>				<b>Classification</b>	
		<b>M=Mandated</b>				<b>M=Mandated</b>	
		<b>C=Contractual</b>				<b>C=Contractual</b>	
		<b>I=Inflation</b>				<b>I=Inflation</b>	
		<b>PS=Program Support</b>				<b>PS=Program Support</b>	
<b>Expense Description</b>	<b>Justification</b>			<b>Expense Description</b>	<b>Justification</b>		
<b>Special Education</b>	Add .5 FTE for physical therapist, .4 FTE for speech language pathologist.	<b>PS</b>	<b>\$ 100,000</b>	<b>Not applicable</b>			
<b>District-wide</b>	Implement Languages Other Than English (LOTE) at the elementary school level.	<b>PS</b>	<b>TBD</b>	<b>Not applicable</b>			
<b>District-wide</b>	School Resource Officers (SRO). Presented cost is for one SRO.	<b>PS</b>	<b>\$ 100,000</b>	<b>Not applicable</b>			
<b>District-wide</b>	Review the possibility of reducing class sizes at the third and fourth grade levels.	<b>PS</b>	<b>TBD</b>	<b>Not applicable</b>			
<b>Transportation</b>	Maintain pilot program funding for school bus monitors.	<b>PS</b>	<b>\$ 500,000</b>	<b>Not applicable</b>			
<b>TOTAL PROGRAM SUPPORT INCREASES</b>			<b>\$ 1,691,500</b>				
<b>2017-18 BUDGET DEVELOPMENT TOTAL</b>			<b>\$ 184,707,106</b>	<b>2018-19 BUDGET DEVELOPMENT TOTAL</b>			<b>\$ -</b>
<b>Comparison - Percentage of Budget Increase</b>			<b>0.92%</b>	<b>Comparison - Percentage of Budget Increase</b>			<b>0.00%</b>

<b>2017-2018 Budget Development - January 2017</b>		<b>2018-2019 Budget Development</b>	
<b>Total Program Continuation &amp; Program Support</b>		<b>Total Program Continuation &amp; Program Support</b>	
<b>Base Budget - 2016-2017 Budget</b>	<b>\$ 183,015,606</b>	<b>Projected Base Budget - 2017-2018 Budget</b>	<b>\$189,105,168</b>
<b><u>Total Expense Summary</u></b>		<b><u>Total Expense Summary</u></b>	
<b>Total Program Continuation</b>	<b>\$ 4,398,062</b>	<b>Total Program Continuation</b>	<b>\$ 4,150,000</b>
<b>Total Program Support</b>	<b>\$ 1,691,500</b>	<b>Total Program Support</b>	<b>\$ -</b>
<b>TOTAL PROGRAM CONTINUATION AND SUPPORT</b>	<b>\$ 6,089,562</b>	<b>TOTAL PROGRAM CONTINUATION AND SUPPORT</b>	<b>\$ 4,150,000</b>
<b>2017-18 BUDGET DEVELOPMENT TOTAL</b>	<b>\$ 189,105,168</b>	<b>2018-19 BUDGET DEVELOPMENT TOTAL</b>	<b>\$193,255,168</b>
<b>Comparison - Percentage of Budget Increase</b>	<b>3.33%</b>	<b>Comparison - Percentage of Budget Increase</b>	<b>2.21%</b>