


WILLIAMSVILLE
Central School District



2017-2018 Budget Development
BOE Meeting & Public Forum ♦ February 14, 2017

**2017-2018
Budget Development
Goals**

- Prioritize instructional needs, aspiring to sustain and enhance the educational program for all students.
- Support Williamsville’s quality educational program in accordance with a multi-year budget strategy.
- Assess program enhancements in the context of their long-term sustainability.
- Comply with all New York State tax cap requirements.




Mill Middle’s Future City Champions!

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Who are we?
WILLIAMSVILLE CENTRAL SCHOOL DISTRICT


9,972 STUDENTS

14 SCHOOLS 


6 ELEMENTARY SCHOOLS 4 MIDDLE SCHOOLS 3 HIGH SCHOOLS 1 ALTERNATIVE EDUCATION PROGRAM




2015-2016 STATS




94%
GRADUATION
RATE



11%
RECEIVE SPECIAL
EDUATION
SERVICES



3%
ENGLISH
LANGUAGE
LEARNERS




14%
PARTICIPATE IN
FREE & REDUCED
MEAL PROGRAM

2017-18 Budget Development – Expenditures

Program Continuation


Contractual & Mandated Obligations	
Employee Salaries	\$3,598,861
BOCES Services	-0-
Social Security	\$100,000
Health Insurance	\$417,753
Student Services	\$100,000
Debt Service	\$100,000
Student Transportation	\$200,000
Total	\$4,516,614
	2.47%



2017-18 Budget Development – Expenditures
Program Support


Instruction:	
• ENL Teacher (1.0 FTE)	\$100,000
• Instructional Coaching	\$550,000
• Implement Elementary LOTE	TBD
Student Services:	
• School Nurse-Floaters (2.0 FTE)	\$118,000
• Special ED HS Summer School	\$ 30,000
District-wide:	
• School Resource Officer	\$100,000
• Reducing Class Sizes	TBD
• Bus Monitors	\$500,000
TOTAL	\$1,398,000

**Does not include cost of possible Elementary LOTE implementation or additional class size reduction.*




Budget Development
Major Revenue Sources - Review

	2016-17 Budget	Percent of 2016-17 Budget
State Aid	\$ 40,757,094	22.27%
PILOTS	\$ 3,260,000	1.80%
Sales Tax	\$ 10,750,000	5.87%
Property Tax Levy	\$117,227,512	64.05%
Other Revenue	\$ 1,747,000	0.94%
Appropriated Fund Balance	\$ 5,424,000	2.96%
Appropriated Reserves	\$ 3,850,000	2.11%
Total	\$183,015,606	100.00%




2017-18 Budget Development

Williamsville CSD Tax Cap Calculation (February 2017)



**NYS
Tax Cap
2.67%**

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		Tax Cap Calculation
Tax Levy (2016)		\$ 117,227,512
Growth Factor	x	1.0122
		\$ 118,657,688
2016-17 PILOTS	+	\$ 3,260,000
		\$ 121,917,688
Tax Levy Judgements-Torts		
Capital Expenses - Debt Svc	-	\$ -
Capital Expenses - Equip	-	\$ -
		\$ 121,917,688
CPI Allowed Increase (1.26%)	x	1.0126
		\$ 123,453,851
2017-18 PILOTS	-	\$ (3,200,000)
Subtotal		\$ 120,253,851
Capital Expenses - Debt Svc	+	
Capital Expenses - Equip	+	\$ -
TRS Exemption	+	\$ -
ERS Exemption	+	\$ -
Tax Levy Limit	=	\$ 120,253,851
Levy Increase		\$ 3,026,339
Available Levy Carryover		\$ 100,000
Adjusted Levy Increase		\$ 3,126,339
Adjusted Tax Levy Limit		\$ 120,353,851
Percent Levy Increase		2.67%

2017-18 Budget Development

State Aid Outlook

State Aid Categories:

- Foundation Aid
- BOCES Aid
- Transportation Aid
- Textbook, Software, Library, Tech Aid
- Building Aid



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2017-18

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Based on District Wealth: Higher wealth reduces the formulas that drive aid to the district

Based on student enrollment; decreasing enrollment reduces future aid

Based on past projects; **no change expected**

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2017-18 Budget Development

Estimated Revenue Summary

2017-18

State Aid.....	\$ (175,000)
Sales tax.....	\$ 125,000
PILOTS.....	\$ (60,000)
Other.....	\$ 104,000
Levy.....	<u>\$3,125,488</u>
Total	<u>\$3,119,604</u>



2017-18 Budget Development

February Budget Summary

TOTAL EST. REVENUES	EST. REQUIRED EXPENSES	BUDGET GAP
\$3,119,604	Program Continuation = \$4,516,614	(\$1,397,010)
	Program Continuation PLUS Program Supports* = \$5,914,614	(\$2,795,010)

**Does not include cost of possible Elementary LOTE implementation or additional class size reduction.*



2017-18 Budget Development

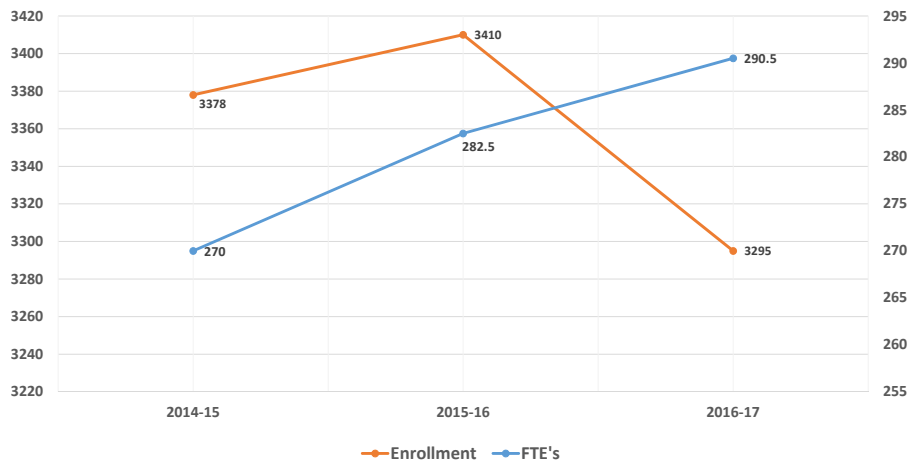
Potential Staffing Reductions

- Elementary Teaching Positions (K-6)
 - In December, est. -12.0 FTE's due to loss of enrollment
- 21 Elementary sections are below Board-approved class size guidelines
 - Only 1 section above guidelines
- High School Teaching Positions reduction
 - Under enrolled courses (88 sections)
 - Loss of enrollment



2017-18 Budget Development

High School Staffing/Enrollment -District



2017-18 Budget Development

Federal Funding:

- UPK
- IDEA
- Title 1 Grants

Total Federal Funds
to WCSD (2016) =
\$4,269,117



2017-18 Budget Development

Next Steps

- Identify and prioritize budget reductions.
 - ? What are the Board's priorities for the 2017-2018 Budget?
 - ? Which items should be removed from consideration at this time?



Casey Middle Discovery Day, Feb. 3, 2017



2017-18 Budget Development

Next Steps

- Update revenue projections; review State Aid.
- Dr. Martzloff will meet with elected officials to advocate for support.
- **Send a message to Albany!** Tell our elected officials and Albany lawmakers to support adequate funding for public education!



Williamsville East production of "The Addams Family"



2017-18 Budget Development Timeline



- Jan. 10**
BOE Meeting
Review budget history
Review budgeting priorities
- Jan. 28**
BOE Community Forum @South High
- Feb. 14**
BOE Budget Work Session
Preliminary revenue outlook
- Mar. 7**
BOE Budget Work Session
2017-18 Preliminary Budget Presentation
- Mar. 21**
BOE Budget Work Session
Public Forum on 2017-18 Budget
- Apr. 4**
2017-18 Proposed Budget Presentation
Board Adopts Budget
- Apr. 29**
BOE Community Forum @North High
- May 4**
Annual Budget Hearing
- May 16**
ANNUAL DISTRICT VOTE



2017-18
Budget Development



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 **BOARD DISCUSSION & BUDGET FORUM**