

WILLIAMSVILLE

Central School District



2017-2018 Budget Development

Preliminary Budget ♦ March 7, 2017

2017-2018

Budget Development Goals

- Support Williamsville's quality educational program in accordance with a multi-year budget strategy.
- Comply with all New York State tax cap requirements.
- Prioritize instructional needs, aspiring to sustain the educational program for all students.



The lack of snow didn't deter creativity as Heim Middle students took part in the annual JDRF Snowmen Challenge in February, raising more than \$7,000 to support Juvenile Diabetes research.



2017-18 Budget Development Preliminary Budget

- Maintains current level of academic & extracurricular programming.
- Includes nearly \$1.4 million in salary expense reductions.
- Adheres to state tax cap.



2017-18 Budget Development Preliminary Budget

- Supports Link Crew/WEB, Sources of Strength, and Recess Programs.
- Funds a new summer school program for high school students with special needs.
- Adds a full time special education teacher for new high school 15:1 class.



**Accomplished through budget reallocations
and reduction in BOCES services.**

2017-18 Budget Development Future Considerations

- Instructional coaching positions for teachers
 - English as a New Language (ENL) Teacher (1 FTE)
 - Float nurses (2 FTEs)
 - Additional part-time Physical Therapist; Speech Pathologist
 - Implement LOTE at the elementary level
 - Add a School Resource Officer
 - Pilot program for school bus monitors
 - Class size reductions
- (Consider for 2017-18 once revenue budget is finalized)



2017-18 Budget Development

Williamsville CSD Tax Cap Calculation (February 2017)



		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

Estimated Revenue Summary**2017-18**

State Aid.....	\$ (174,884)
Sales tax.....	\$ 125,000
Other	\$ 44,000
Levy.....	<u>\$ 3,125,488</u>
Total	<u>\$ 3,119,604*</u>

*Revenues will change based on approval of the
New York State budget.



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



2017-18 Budget Development

Expense Reductions

Human Resources	Salary savings due to teacher retirements	\$ (1,347,010)
Social Security - FICA (Employer portion)	Savings resulting from teacher retirements	\$ (50,000)
TOTAL		\$ (1,397,010)



2017-2018 Budget Development

Total Estimated Revenues	\$ 3,119,604
Program Continuation Expense	<u>\$ 4,516,614</u>
Budget Shortfall	<u>\$ 1,397,010</u>
Salary Expense Reductions	<u>\$ 1,397,010</u>
Net (BALANCE)	-0-



Budget Development

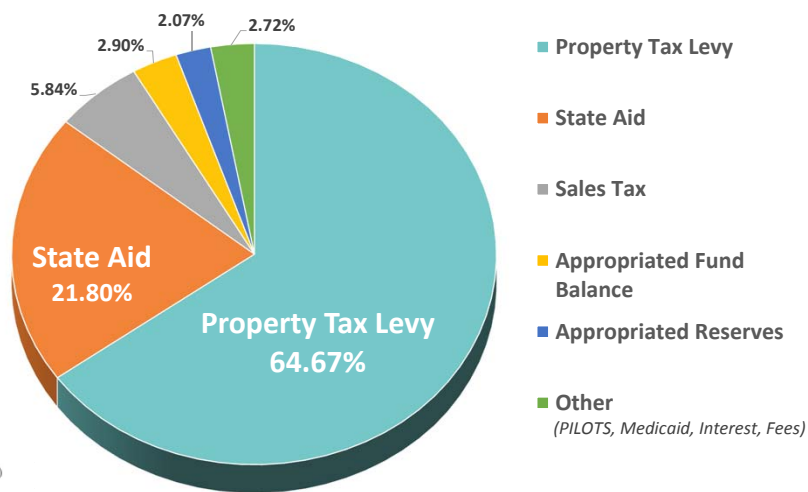
Revenue Budget

	2017-18 Budget	Percent of 2017-18 Budget
State Aid	\$ 40,582,210	21.80%
PILOTS	\$ 3,200,000	1.72%
Sales Tax	\$ 10,875,000	5.84%
Property Tax Levy	\$120,353,000	64.67%
Other Revenue	\$ 1,851,000	1.00%
Appropriated Fund Balance	\$ 5,424,000	2.90%
Appropriated Reserves	\$ 3,850,000	2.07%
Total	\$186,135,210	100.00%



2017-18 Budget Development

Revenue Budget



2017-18 Budget Development

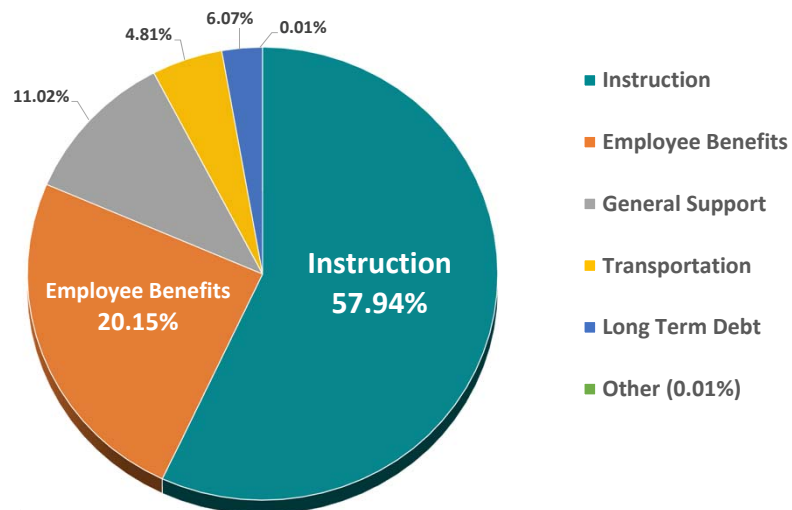
Expense Budget

	2017-18 Budget	Percent of 2017-18 Budget
General Support	\$ 20,506,306	11.02%
Instruction	\$107,844,701	57.94%
Transportation	\$ 8,950,233	4.81%
Other	\$ 19,005	0.01%
Benefits	\$ 37,513,143	20.15%
Debt	\$ 11,301,822	6.07%
Total	\$186,135,210	100.00%



Budget Development

Expense Budget



2017-18 Budget Development Federal Funding

- IDEA
- Title IIA
- Title I
- UPK
- Teacher Center

Total Federal Funds
to WCSD (2015-16):
\$4,269,117



Any reduction in
federal grant
allocations would result
in program changes or
cutbacks.

Budget Development

Tax Rate/Levy Changes

YEAR	TAX RATE ↑	TAX LEVY ↑	BUDGET ↑
2012-13	2.11%	*2.72%	1.69%
2013-14	2.74%	*3.89%	3.32%
2014-15	0.61%	*2.61%	2.33%
2015-16	0.88%	*2.24%	2.44%
2016-17	0.74%	*1.13%	2.70%
2017-18 (EST) *	1.42%	*2.67%	1.70%

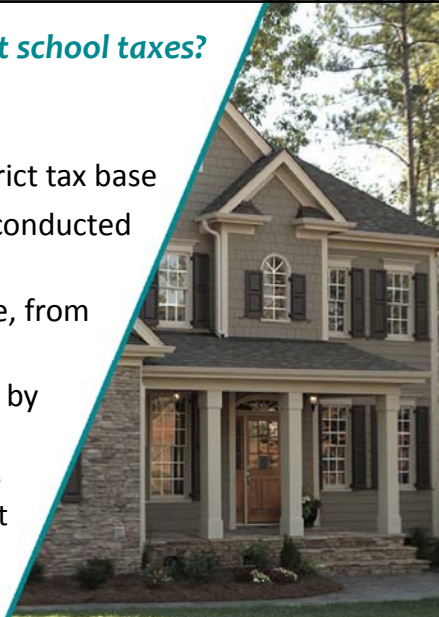
**Calculations based on 2016 assessed values & 91% equalization rate in Town of Amherst.*

***Tax levy at or BELOW tax cap**
Every year since tax cap was implemented

How does reassessment impact school taxes?

BACKGROUND:

- Town of Amherst = 89% of district tax base
- Last town-wide reassessment conducted in 2009
- Returning to full assessed value, from 91% currently
- Property assessments finalized by town in July
 - School tax rate can only be estimated until assessment rolls are set

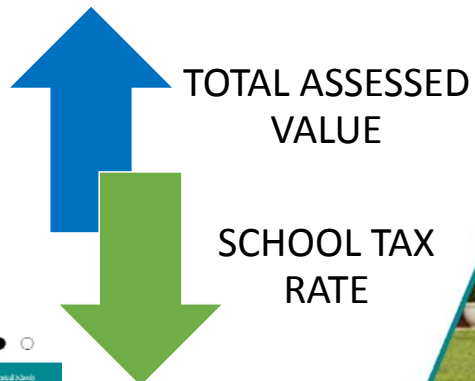


Actual increase or decrease depends on change in property's assessed value, as determined by the town.

How does reassessment impact school taxes?

School tax RATE likely to be lower.

When property values go up, the tax rate goes down as the school tax levy is distributed across a wider base.



How does reassessment impact school taxes?

- Assessment increases **DO NOT** result in additional revenue to the school district.
- The NYS tax cap law controls the increase in the school tax levy.
 - For 2017-18, the tax cap for WCSD is **2.67%**
- The school district has **NO INPUT** into the town's reassessment program.



TOTAL ESTIMATED 2017-18 BUDGET:

\$186,135,210

Estimated Budget Increase:
1.70%

Estimated Tax Levy Increase:
2.67%
(NYS Tax Cap)

Estimated Tax Rate Increase:
1.42%



2017-18 Budget
Development

**Preliminary
Budget
Summary**

2017-18 Budget Development

Next Steps

- Identify and prioritize budget reductions.
- Review mandated cost increases.
- Continue to review state aid and other revenue projections.



Williamsville South hosted a UNYTS registration event on February 14 to promote new legislation allowing 16-17 year olds to register as organ donors in New York State.



2017-18 Budget Development Timeline

