



# **WILLIAMSVILLE CENTRAL SCHOOL DISTRICT**

## **2020-21 BUDGET DISCUSSION**

**February 2020**

2020-2021 Budget Development - February 2020 Report				2021-2022 Budget Development					
Program Continuation - Required Expense Increases				Program Continuation - Required Expense Increases					
Base Budget - 2019-2020 Budget			\$ 195,184,838	Projected Base Budget - 2020-2021 Budget			\$ 200,792,091		
Expense Description		Justification	Classification M=Mandated C=Contractual I=Inflation PS=Program Support		Expense Description		Justification	Classification M=Mandated C=Contractual I=Inflation PS=Program Support	
Employee Salaries		Salary increases for district staff.	C	\$ 4,712,253	Employee Salaries		Salary increases for district staff.	C	\$ 4,500,000
Social Security (FICA) Employer portion		Salary increases result in a higher Social Security Administration liability.	M	\$ 300,000	Social Security (FICA) Employer portion		Increases dependent on social security rates and total salary payments.	M	\$ 300,000
Health Insurance		The District's health insurance plans are self-funded, expenditures must include cost increases that are projected for the health care industry.	M	\$ 195,000	Health Insurance		Increases dependent on district claims.	M	\$ 200,000
BOCES		BOCES services and increases in the career and technical student courses, special education, and administrative support functions	M	\$ 400,000	BOCES		BOCES services for career and technical student courses, special education, and administrative support functions	M	\$ 400,000
<b>TOTAL REQUIRED EXPENSE INCREASES</b>				<b>\$ 5,607,253</b>	<b>TOTAL REQUIRED EXPENSE INCREASES</b>				<b>\$ 5,400,000</b>
<b>2020-21 BUDGET DEVELOPMENT TOTAL</b>				<b>\$ 200,792,091</b>	<b>2021-22 BUDGET DEVELOPMENT TOTAL</b>				<b>\$ 206,192,091</b>
Comparison - Percentage of Budget Increase				2.87%	Comparison - Percentage of Budget Increase				2.69%

**2020-2021 Budget Development - February 2020 Report**

**Program Support**

**Base Budget - 2019-2020 Budget**

**\$ 195,184,838**

<b>Expense Description</b>	<b>Justification</b>	<b>Classification</b> M=Mandated C=Contractual I=Inflation PS=Program Support	
<b>Instruction</b>	Team Leader positions. \$4,000 per appointed position.	<b>PS</b>	<b>TBD</b>
<b>Exceptional Education and Student Services</b>	Consider an increase in mental health support for students.	<b>PS</b>	<b>TBD</b>
<b>Instructional Technology</b>	Addition of a district office technology position that will assist in system maintenance and the continued delivery of technology services to our district.	<b>PS</b>	<b>TBD</b>
<b>Administration</b>	Continue the implementation of administrative position changes at elementary schools which provide for assistant principals. Add high school faculty managers as administrative positions. Year three of the three-year implementation plan. In 2020-21, two assistant principals in the elementary schools, one assistant principal at the high school level.	<b>PS</b>	<b>\$ 154,000</b>
<b>District-wide</b>	Increase in equipment funds to respond to school and department needs.	<b>PS</b>	<b>\$ 100,000</b>

**TOTAL PROGRAM SUPPORT INCREASES**

**\$ 254,000**

**2020-21 BUDGET DEVELOPMENT TOTAL**

**\$ 195,438,838**

**Comparison - Percentage of Budget Increase**

**0.13%**

**2020-2021 Budget Development - February 2020****Budget Reductions**

<b>Expense Budget area</b>	<b>Expense Description</b>	<b>2020-21 Budget</b>
<b>Transportation</b>	Budget savings due to the transition to contractor bus service.	<b>\$ (500,000)</b>
<b>TOTAL BUDGET REDUCTIONS</b>		<b>\$ (500,000)</b>

<b>2020-2021 Budget Development - February 2020</b>		<b>2021-2022 Budget Development</b>	
<b>Total Program Continuation &amp; Program Support</b>		<b>Total Program Continuation &amp; Program Support</b>	
<b>Base Budget - 2019-2020 Budget</b>	<b>\$ 195,184,838</b>	<b>Projected Base Budget - 2020-2021 Budget</b>	<b>\$200,546,091</b>
<b><u>Total Expense Summary</u></b>		<b><u>Total Expense Summary</u></b>	
<b>Total Program Continuation</b>	<b>\$ 5,607,253</b>	<b>Total Program Continuation</b>	<b>\$ 5,400,000</b>
<b>Total Program Support</b>	<b>\$ 254,000</b>	<b>Total Program Support</b>	<b>\$ -</b>
<b>Total Program Reductions</b>	<b>\$ (500,000)</b>		
<b>TOTAL PROGRAM CONTINUATION AND SUPPORT</b>	<b>\$ 5,361,253</b>	<b>TOTAL PROGRAM CONTINUATION AND SUPPORT</b>	<b>\$ 5,400,000</b>
<b>2020-21 BUDGET DEVELOPMENT TOTAL</b>	<b>\$ 200,546,091</b>	<b>2021-22 BUDGET DEVELOPMENT TOTAL</b>	<b>\$205,946,091</b>
<b>Comparison - Percentage of Budget Increase</b>	<b>2.75%</b>	<b>Comparison - Percentage of Budget Increase</b>	<b>2.69%</b>

**Williamsville Central School District  
2020-21 Tax Cap/Tax Cap Calculation  
February 2020**

		<b>Tax Cap Calculation</b>
Tax Levy (2019)		\$ 126,925,908
Growth Factor	x	1.009
		<u>\$ 128,068,241</u>
2019-20 PILOTS	+	\$ 2,800,000
		<u>\$ 130,868,241</u>
Tax Levy Judgements-Torts		
Capital Expenses - Debt Svc	-	\$ -
Capital Expenses - Equip	-	\$ -
		<u>\$ 130,868,241</u>
CPI Allowed Increase (1.81%)	x	1.0181
		<u>\$ 133,236,956</u>
2020-21 PILOTS	-	\$ 2,850,000
Subtotal		<u>\$ 130,386,956</u>
Capital Expenses - Debt Svc	+	
Capital Expenses - Equip	+	\$ -
TRS Exemption	+	\$ -
ERS Exemption	+	\$ -
<b>Tax Levy Limit</b>	<b>=</b>	<b><u>\$ 130,386,956</u></b>
<b>Levy Increase</b>		<b>\$ 3,461,048</b>
<b>Available Levy Carryover</b>		<b>\$ 36,000</b>
<b>Adjusted Levy Increase</b>		<b><u>\$ 3,497,048</u></b>
<b>Adjusted Tax Levy Limit</b>		<b><u>\$ 130,422,956</u></b>
<b>Percent Levy Increase</b>		<b><u>2.76%</u></b>
<b>Proposed Levy</b>		<b><u>\$ 130,415,000</u></b>
<b>Levy Increase</b>		<b><u>\$ 3,489,092</u></b>
<b>Percent Levy Increase</b>		<b><u>2.75%</u></b>
<b>Amount under Levy Limit</b>		<b><u>\$ (7,956)</u></b>

# FEBRUARY SUMMARY 2020-21 BUDGET POSITION:

<u>Revenue Estimates:</u>	<u>Total</u>	<u>Increase</u>
Tax Levy (Under the tax cap)	\$ 130,415,000	\$3,489,092
State Aid	\$ TBD	\$ TBD
Other Revenue Increases	\$ TBD	<u>\$ TBD</u>
<b>Total February Revenue Estimate</b>		<b>\$3,489,092</b>
 <u>Expense Estimate:</u>		
Program Continuation, Support and Reductions		<u>(\$ 5,361,253)</u>
<b>February Budget Position</b>		<b><u>(\$ 1,872,161)</u></b>



# DISCUSSION ON THE PRESENTED 2020-21 BUDGET INFORMATION