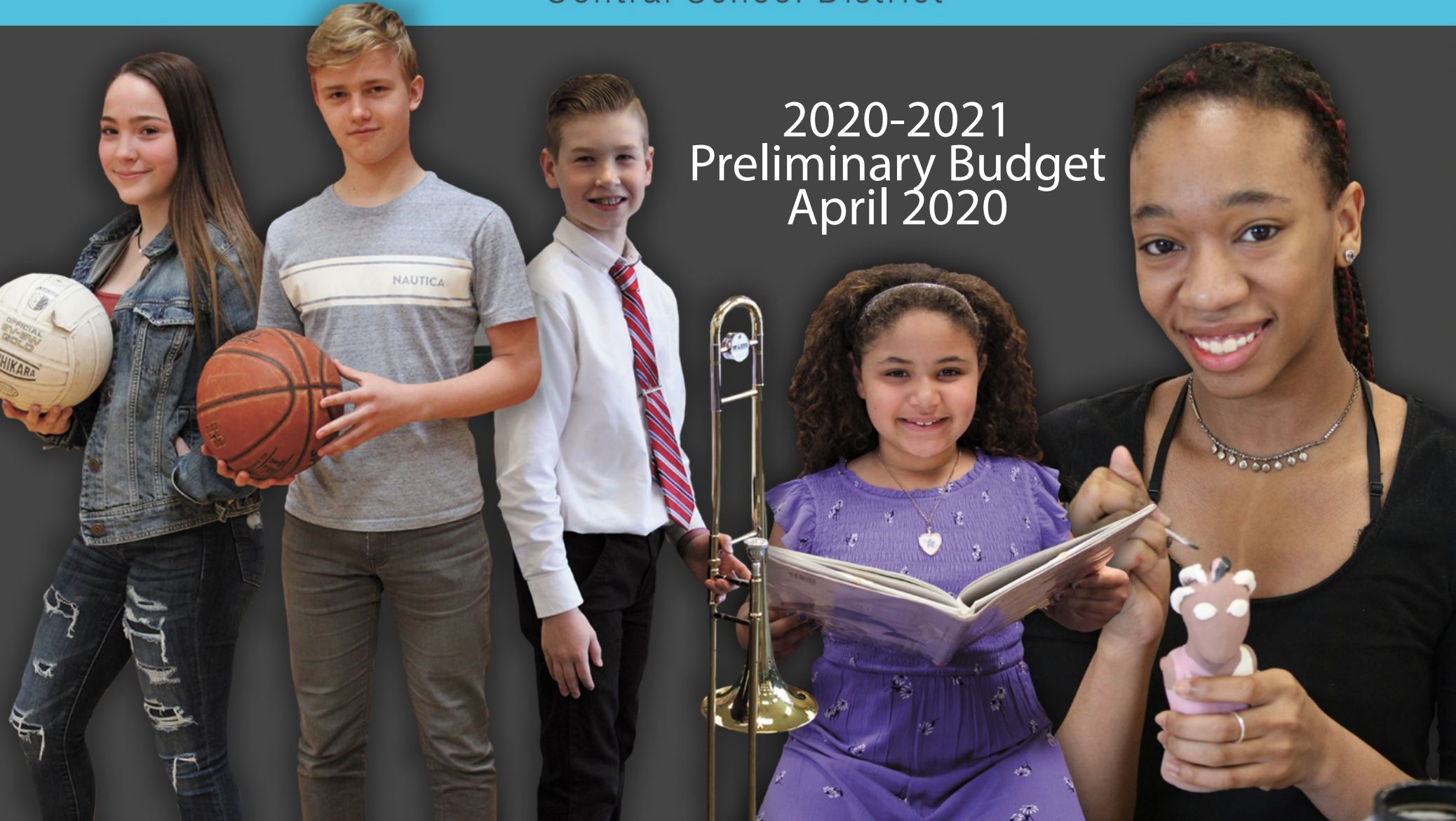


WILLIAMSVILLE

Central School District

2020-2021
Preliminary Budget
April 2020



2020-2021 PRELIMINARY BUDGET PLANNING PRIORITIES

- Preserve academic & extracurricular programming for students
- Build and manage a fiscally responsible budget that taxpayers can support
- Prioritize expense reductions and maximize potential savings



2020-2021 Budget Development TIMELINE



January 14 – Board Meeting

- Program Continuation Report
- Required Expenses

February 11 – Board Meeting & Budget Work Session

- Tax Cap Review
- Initial Revenue Outlook
- Budget Reduction Options, if necessary

March 10 – Board Meeting & Budget Forum

- 2020-2021 Preliminary Budget Presentation
- Consider Proposition Resolutions

March 31 – Budget Work Session

- Review revenue estimates, impact of tax cap, and critical cost components
- Discuss Budget Reduction Items, as needed
- Adopt Proposition Resolutions

April 21 – Board Meeting

- Review 2020-2021 Proposed Budget

TBD – Special Board Meeting

- We will schedule a Special Board Meeting to adopt the budget once a new date to vote on the budget is determined

TBD – VOTE!

- Annual Budget Vote and School Board Election

2020-2021 PRELIMINARY BUDGET

WHAT DOES THE BUDGET DO?



Maintains current level of instructional & extracurricular programming for students.



Maintains focus on Physical, Mental, Emotional well-being of students at all levels.



Continues to offer expansive AP course selection; supports university & college partnerships.

2020-2021 PRELIMINARY BUDGET

WHAT DOES THE BUDGET DO?



Supports third year of 3-year plan to strengthen administrative support at the elementary & high school levels.



Continues to support a high level of professional development for all teachers and staff members.



Keeps tax levy increase below the state tax cap.

2020-2021 PRELIMINARY BUDGET

EXPENSE – PROGRAM CONTINUATION

EXPENSE AREA	AMOUNT
Employee Salaries	\$4,712,253
Social Security (FICA)	300,000
Health Insurance	195,000
BOCES Services	400,000
Total Required Expense Increases	<u><u>\$5,607,253</u></u>



2020-2021 PRELIMINARY BUDGET

EXPENSE – PROGRAM CONTINUATION

EXPENSE AREA		AMOUNT
Administration*	Final phase of administrative support at elementary & high school level	\$ 154,000
District-wide equipment	Respond to District equipment needs	100,000
Total Program Support Increase		<u><u>\$ 254,000</u></u>

*Supports year 3 of three-year implementation plan



2020-2021 PRELIMINARY BUDGET

ANTICIPATED EXPENSE REDUCTIONS

Transportation savings	\$ (500,000)
Eliminate proposed increase in equipment	(100,000)
Projected savings from NYS Retirement System	(300,000)
Projected savings from Teacher Retirements	(500,000)
Comprehensive Budget Review*	(446,361)
Total Expense Reductions	<u><u>\$ (1,846,361)</u></u>

*Items reviewed include contract services, supplies & other types of salaries and benefits



2020-2021 PRELIMINARY BUDGET EXPENSE SUMMARY



2019-2020 Budget		\$195,184,838
Total Expense Increase	\$5,861,253	
Expense Reductions	(1,846,361)	
Net Expense Increase	<u>4,014,892</u>	
2020-2021 Preliminary Budget Total		<u><u>\$ 199,199,730</u></u>
Percent Budget Increase		<u><u>2.06%</u></u>



2020-2021 PRELIMINARY BUDGET **STATE AID - DISCUSSION**

When Governor Cuomo was asked by a reporter what advice he would give school districts:

"No one is held harmless from reality. I can't protect you from reality."



2020-2021 PRELIMINARY BUDGET ESTIMATED STATE AID

	Budget 2019-20	Budget 2020-21	Dollar Change 20-21 vs. 19-20
Basic Formula Aid -Foundation Aid	\$ 24,900,000	\$ 25,072,791	\$ 172,791
Basic Formula Aid - Excess Cost Aids	1,508,497	1,534,559	26,062
Transportation Aid	5,276,901	4,976,528	(300,373)
BOCES Aid	2,392,861	2,848,142	455,281
Software, Library & Textbook Aid	1,056,440	1,033,904	(22,536)
Building Aid	7,744,481	6,903,138	(841,343)
	<u><u>\$42,879,180</u></u>	<u><u>\$42,369,062</u></u>	<u><u>\$ (510,118)</u></u>

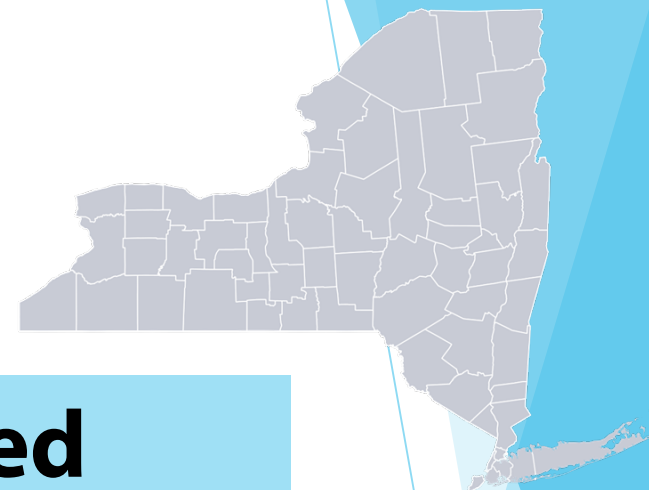


2020-2021 PRELIMINARY BUDGET

Williamsville CSD New York State Tax Cap (March 2020)



**Projected
Levy Increase:
\$3,489,092
or a
2.75% Increase**



2020-2021 PRELIMINARY BUDGET REVENUE SUMMARY



2019-2020 Budget		\$195,184,838
Tax Levy	\$3,489,092	
State Aid	(510,118)	
Other Revenue*	535,918	
Fund Balance & Reserves	<u>500,000</u>	
Total Estimated Revenue Increase		<u>\$4,014,892</u>
2020-2021 Revenue Budget		<u><u>\$199,199,730</u></u>

*Interest earnings & sales tax revenue



2020-2021 PRELIMINARY BUDGET:

\$199,199,730

Estimated Budget Increase:
\$4,014,892 or 2.06%

Estimated Tax Levy Increase:
2.75%

Below NYS Tax Cap

Estimated Tax Rate Increase:
2.75%*

*Based on 2019 equalization rates without assessment changes



2020-2021 PRELIMINARY BUDGET

Estimated Impact on homeowners*

Town of Amherst Assessed Value	STAR Subsidy	Tax Increase
\$150,000	Basic	\$58.99
	Enhanced	\$41.98

***Based on 2019 equalization rates.
No assessment changes.**



2020-2021 PRELIMINARY BUDGET 5-YEAR COMPARISON

YEAR	BUDGET	TAX LEVY*	TAX RATE
2015-16	2.44%	2.24%	0.88%
2016-17	2.70%	1.13%	0.74%
2017-18	1.70%	2.67%	-12.64%
2018-19	2.51%	2.24%	0.86%
2019-20	2.29%	3.15%	2.36%
2020-21 (Est.)	2.06%	2.75%	2.75%

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



2020-2021 Budget Development

NEXT STEPS



April 21 – Board Meeting

- Review 2020-2021 Proposed Budget

TBD – Special Board Meeting

- We will schedule a Special Board Meeting to adopt the budget once a new date to vote on the budget is determined

TBD – VOTE!

- Annual Budget Vote and School Board Election

2020 Capital Project – Cost of Proposition

School Security Improvement Project

Debt – Bond Funding	\$29,894,273
Capital Reserve Funding	\$13,000,000
Budgetary Appropriations	<u>\$ 350,000</u>

Total Project Funding	<u><u>\$ 43,244,273</u></u>
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NO LOCAL TAX INCREASE!



2020 Capital Project – Project Summary

School Security Improvement Project

- Secured entrances
- Emergency lockdown system
- “Shatter proof” protection on windows & doors
- Security barriers
- Updated locks
- Additional lighting
- Additional external security cameras
- Wayfinding signage
- Improved bus loops
- Renovated/new parking lots

Roofs will be replaced at North High School, Country Parkway Elementary, Forest Elementary and Maple East Elementary



YOUR **VOTE** *Counts!*

ANNUAL DISTRICT VOTE &
SCHOOL BOARD ELECTION

On the Ballot:

- #1: 2020-2021 Proposed Budget
- #2: 2020 Capital Project
- #3: School Board Elections

DATE
TBD

7 A.M. – 9 P.M.
Williamsville
North HS Gym

YOUR SCHOOLS, YOUR VOICE!



For more information, visit us at: www.williamsvillek12.org

WILLIAMSVILLE

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