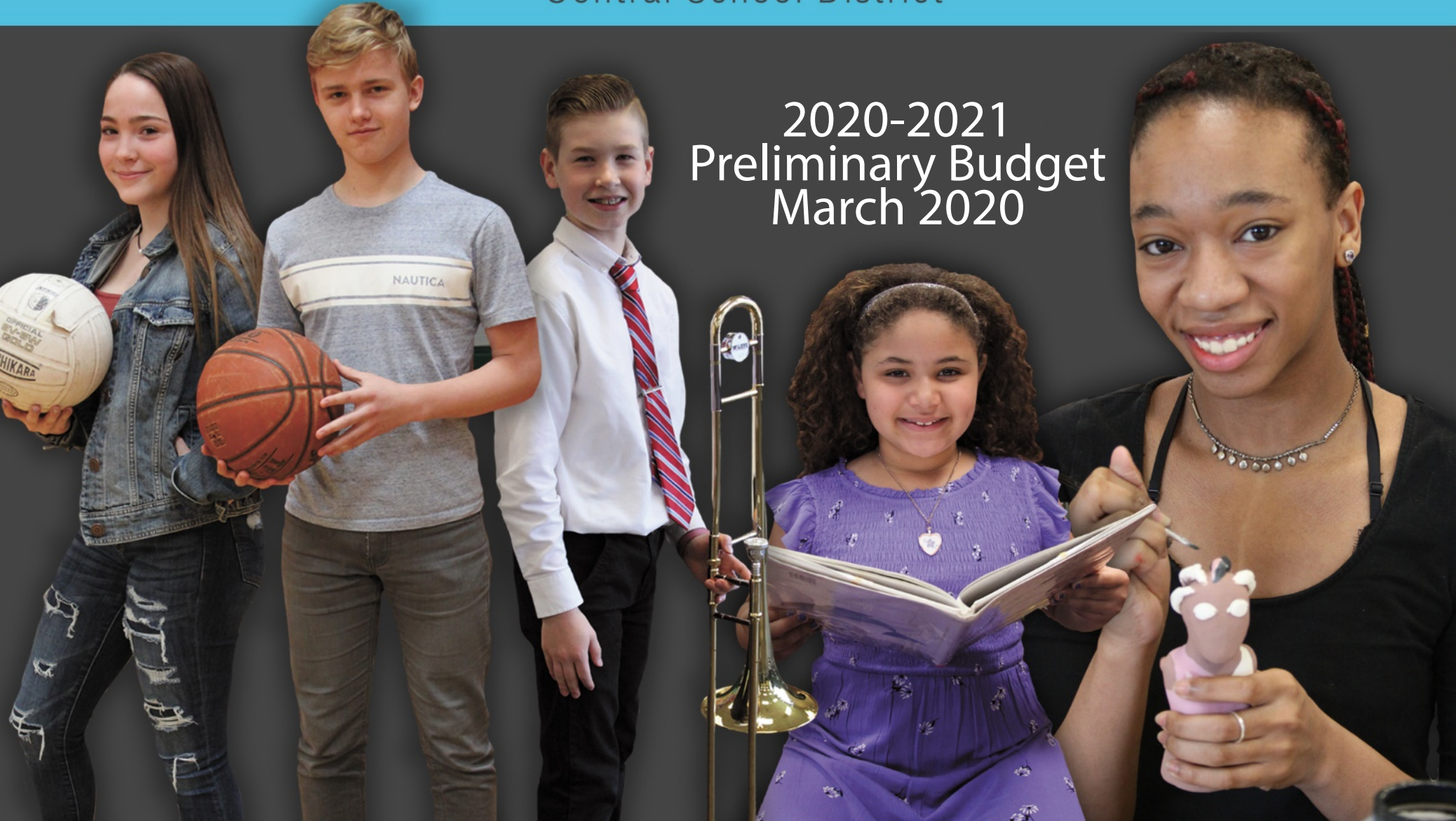


# WILLIAMSVILLE

Central School District

2020-2021  
Preliminary Budget  
March 2020



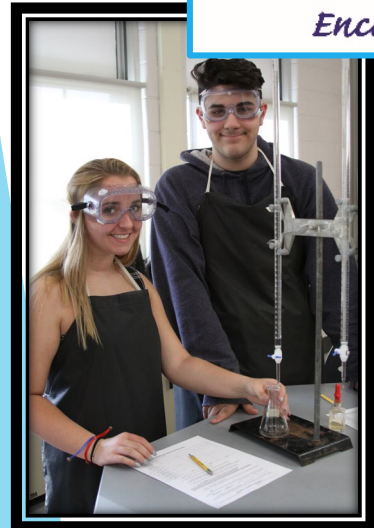


# 2020-2021 PRELIMINARY BUDGET PLANNING PRIORITIES

- 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

- Adopt 2020-2021 Proposed Budget

## May 7 – Board Meeting & Budget Hearing

- Annual Budget Hearing
- PTSA School Board Candidates' Night

## May 19 – 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 level.



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

# CLASS SIZE REDUCTION

- In order to reduce class size at any grade level, we would need to add FTE's to the school district
- The District calculates the cost of an FTE to be \$100,000
- If we were to reduce class size at 3<sup>rd</sup> Grade from a range of 23-27 to a range of 22-26 we would need to add six FTE's which would cost the district \$600,000
- Given the uncertainty of New York State revenues I would not recommend pursuing this option at this time

## 2020-2021 PRELIMINARY BUDGET

# MATH ENHANCEMENTS

- In order to consider the recommendations for double math periods for Geometry Regents and Algebra II Regents we would need to add a .4 FTE for each course at each high school
- This 2.4 addition of staffing would cost the district \$240,000
- Given the uncertainty of New York State revenues I would not recommend pursuing this option at this time
- It may be possible to consider a pilot program of a double math period at one or more of our high schools for next year

# 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)
<b>Total Expense Reductions</b>	<b><u><u>\$ (1,846,361)</u></u></b>

\*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	
Anticipated Expense Reduction	(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	25,485,771	\$ 585,771
Basic Formula Aid - Excess Cost Aids	1,508,497	1,475,000	(33,497)
Transportation Aid	5,276,901	5,521,667	244,766
BOCES Aid	2,392,861	2,475,000	82,139
Software, Library & Textbook Aid	1,056,440	1,037,742	(18,698)
Building Aid	7,744,481	6,884,000	(860,481)
	<u><u>\$42,879,180</u></u>	<u><u>\$42,879,180</u></u>	<u><u>\$ 0</u></u>

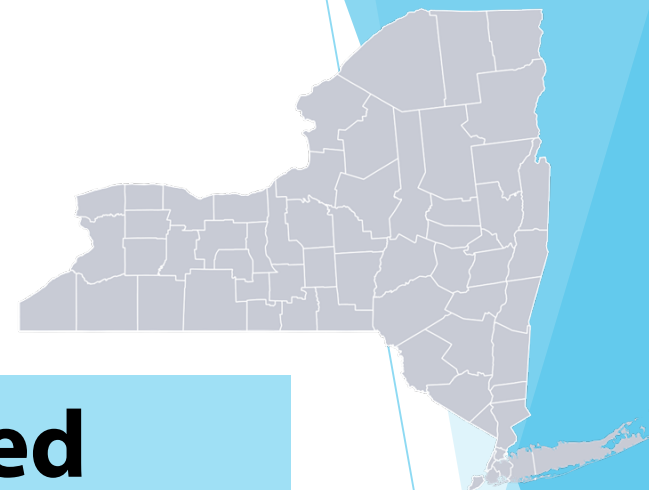


# 2020-2021 PRELIMINARY BUDGET

## 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

0

Other Revenue\*

525,800

Total Estimated Revenue Increase

**\$4,014,892**

**2020-2021 Revenue Budget**

**\$199,199,730**

\*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

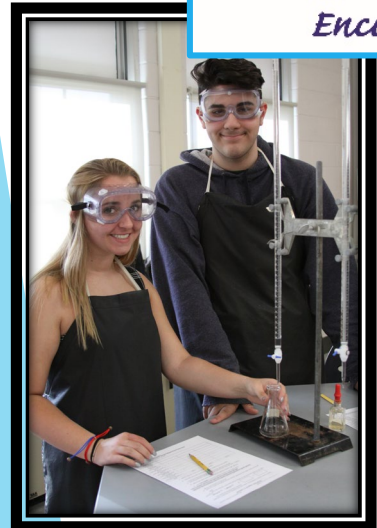
YEAR	BUDGET	TAX LEVY*	TAX RATE
2015-16	2.44%	2.24%	0.88%
2016-17	2.70%	1.13%	0.74%
2017-18	1.70%	2.67%	-12.64%
2018-19	2.51%	2.24%	0.86%
2019-20	2.29%	3.15%	2.36%
2020-21 (Est.)	2.06%	2.75%	2.75%

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



# 2020-2021 Budget Development

# NEXT STEPS



## April 21 – Board Meeting

- Adopt 2020-2021 Proposed Budget

## May 7 – Board Meeting & Budget Hearing

- Annual Budget Hearing
- PTSA School Board Candidates' Night

## May 19 – VOTE!

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# 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>\$ 43,244,273</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

**Tuesday**  
**May 19, 2020**  
**7 A.M. – 9 P.M.**  
Williamsville  
North HS Gym

**YOUR SCHOOLS, YOUR VOICE!**



For more information, visit us at: [www.williamsvillek12.org](http://www.williamsvillek12.org)



# WILLIAMSVILLE

Central School District

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