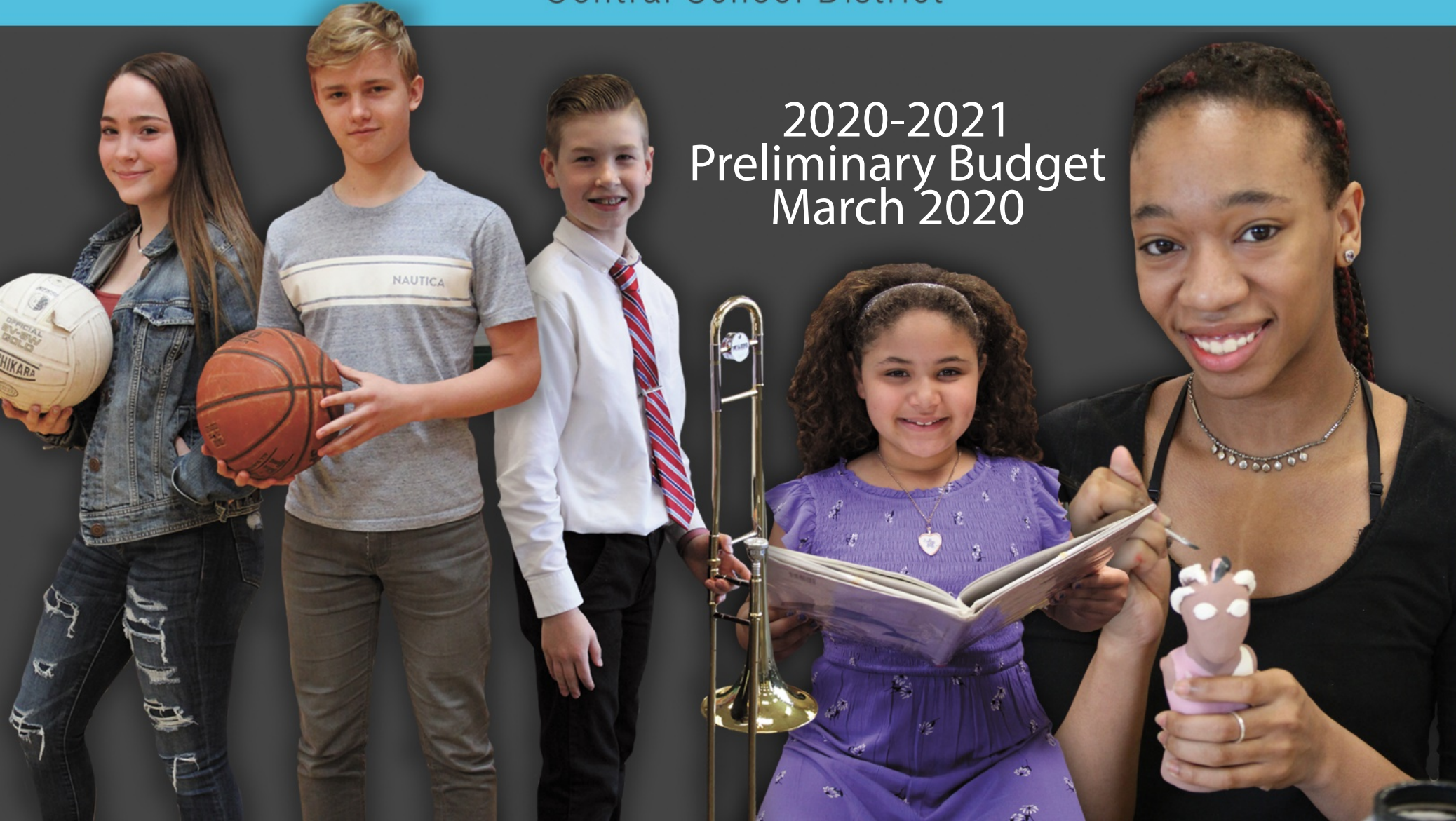


WILLIAMSVILLE

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

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>



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

- Each year the Governor of New York State proposes a state budget that includes school aid.
- The Governor's 2020-21 School Aid Proposal consolidates expense driven aids into Foundation Aid.
- Those aids applicable to the Williamsville Central School District, are BOCES, Library materials, textbooks, software, hardware and technology, and supplemental public excess cost aid.



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>

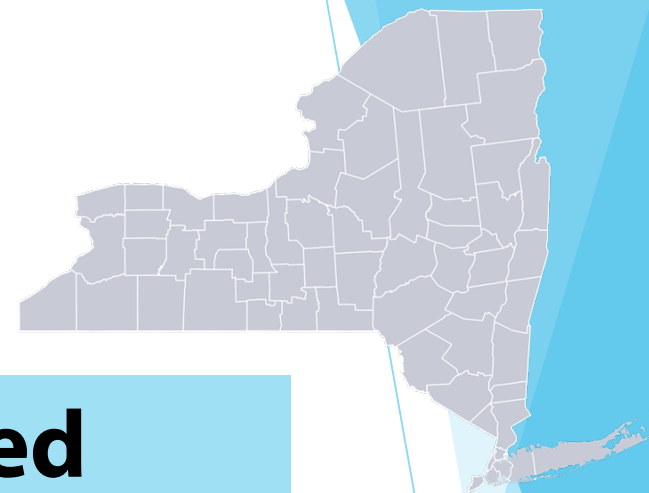


2020-2021 PRELIMINARY BUDGET

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



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



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
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May 19 – VOTE!

- Annual Budget Vote and School Board Election

VOTE!

May 19, 2020

North High School Gym

7am – 9pm

Budget & Capital Project



WILLIAMSVILLE

Central School District

2020-2021
Preliminary Budget
March 2020

