


**WILLIAMSVILLE**  
Central School District



**2016-17 PRELIMINARY BUDGET**  
MARCH 29, 2016 ♦♦♦BOARD WORK SESSION

2016-17 Preliminary Budget

## Budget Development Goals

- Prioritize instructional needs, aspiring to sustain and enhance the educational program for all students.
- Support Williamsville’s quality educational program in accordance with a multiyear budget strategy.
- Assess program enhancements in the context of their long-term sustainability.
- Comply with all New York State tax cap requirements.



2016-17 Preliminary Budget  
STATE AID



Williamsville Central Schools  
Primary • Secondary • University

2016-17 Preliminary Budget  
STATE AID

Another Voice / *Education aid* February 22, 2016

*State should repay 'loan' taken from school districts*

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**“Essentially, local districts provided an interest-free loan to the state from 2007-08 to present....With the state now operating on a surplus, it’s time to repay the ‘loan’.”**

*Jane Burzynski, Erie County Association of School Boards*

Williamsville Central Schools  
Primary • Secondary • University



2016-17 Preliminary Budget  
GEA (Gap Elimination Adjustment)

WCSD-GEA Amounts	
2010-11	\$ 6,912,143
2011-12	\$ 6,947,312
2012-13	\$ 6,740,514
2013-14	\$ 5,961,857
2014-15	\$ 5,119,447
2015-16	\$ 3,225,278
<b>TOTAL</b>	<b>\$34,906,551</b>
2016-17	0




2016-17 Preliminary Budget  
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2016-17 Preliminary Budget ♦ Program Support Considerations

**Instruction**



 Lower class size guidelines in Grades 1 & 2 by one student each. The class size range for first grade would go from 20-24 to **19-23**; for second grade, the range would go from 21-25 to **20-24**.


*Budget Neutral*


 Initiate a District reading recovery training program that supports reading teachers' ability to meet program certification requirements, thereby allowing the reading recovery program to continue.

\$138,000


2016-17 Preliminary Budget ♦ Program Support Considerations

**Instruction**



 Upon review of the new standards in STEM and science, determine what additional resources are necessary to implement these programs.

\$150,000

 Maintain an instructional math coaching position.

\$107,000

2016-17 Preliminary Budget ♦ Program Support Considerations

Williamsville Central Schools  
1000 West Genesee Street  
Rochester, NY 14620  
716.242.2000

## Instruction & Athletics

 Increase science curriculum supplies.  
\$20,000


 Add District-wide Alpine Ski Team and Modified Cross Country Teams.  
\$25,000

2016-17 Preliminary Budget ♦ Program Support Considerations

Williamsville Central Schools  
1000 West Genesee Street  
Rochester, NY 14620  
716.242.2000

## Student Services

 Provide additional summer work days to high school counselors (increase 5-days per counselor).  
\$29,400

 Expand District's implementation of Mindfulness initiatives piloted in 2015-16.  
\$24,900

2016-17 Preliminary Budget ♦ Program Support Considerations

**Human Resources**


 Increase psychologist staff at elementary school level \$127,500


 Increase staffing for a speech pathologist \$85,000


 Add a transition teacher to accommodate higher student participation in the internship placement program for students with disabilities. \$85,000

2016-17 Preliminary Budget ♦ Program Support Considerations

**District-wide**


 Increase material and supply budget. \$385,000




 Increase equipment budget. \$177,781

 Enhance the District's communications efforts including webpage and social media management. \$70,000

2016-17 Preliminary Budget ♦ Program Support Considerations

**District-wide**



-  Evaluate the structure and funding of student clubs and extra-curricular activities. \$100,000
-  Implement new District initiatives as recommended by work groups. \$100,000
-  Research the development of a bus aide program for consideration at the elementary level. Cost TBD

2016-17 Preliminary Budget ♦ Program Support Considerations

**District-wide**



**Total Program Support Considerations:**  
**\$1,624,581**

Or 0.91%

## 2016-17 TAX CAP

**1.22%**



### Williamsville Central School District 2016-17 Tax Cap/Tax Calculation Submitted to New York State Comptroller March 2016

		Tax Calculation w/ Equipment
Tax Levy (2015)		\$ 115,922,080
Growth Factor	x	1.0109
		\$ 117,185,631
2015-16 PILOTS	+	\$ 3,262,344
		\$ 120,447,975
Tax Levy Judgements-Torts		\$ -
Capital Expenses - Debt Svc	-	\$ -
Capital Expenses - Equip	-	\$ -
		\$ 120,447,975
CPI Allowed Increase	x	1.0012
		\$ 120,592,512
2016-17 PILOTS Receivable	-	\$ (3,260,000)
Subtotal		\$ 117,332,512
Capital Expenses - Debt Svc	+	\$ -
Capital Expenses - Equip	+	\$ -
TRS Exemption	+	\$ -
ERS Exemption	+	\$ -
<b>Tax Levy Limit</b>	<b>=</b>	<b>\$ 117,332,512</b>
<b>Levy Increase</b>		<b>\$ 1,410,432</b>
<b>Percent Levy Increase</b>		<b>1.22%</b>
<hr/>		
Proposed Levy - March		\$ 117,227,512
Levy Increase - March		\$ 1,305,432
Percent Levy Increase - March		1.13%
Amount under Levy Limit - March		\$ 105,000

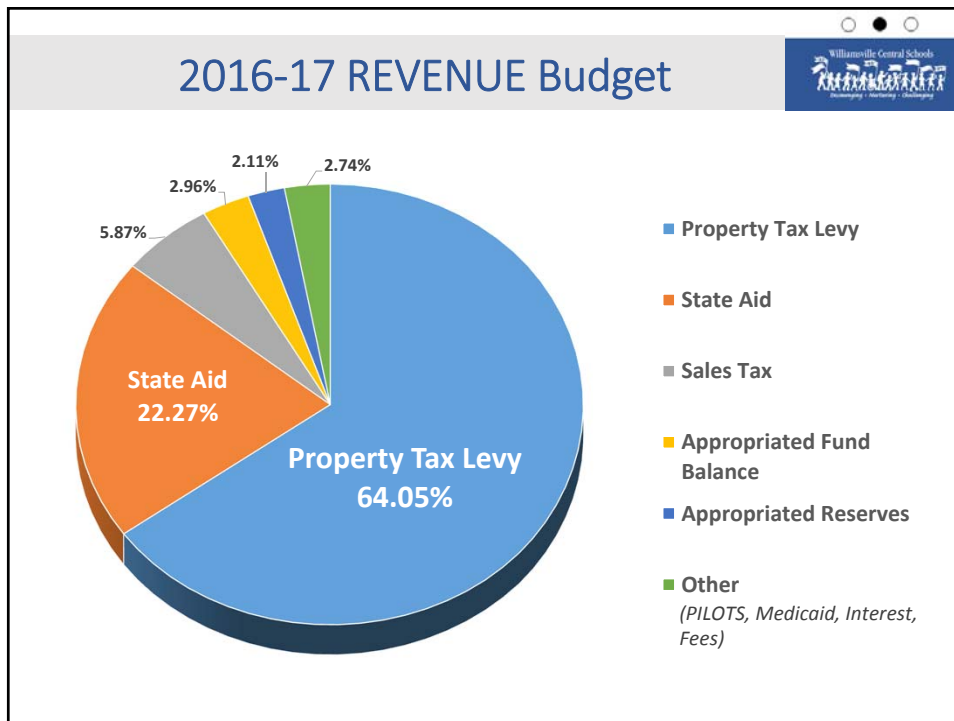
## 2016-17 Preliminary Budget

1.13% Tax Levy increase =





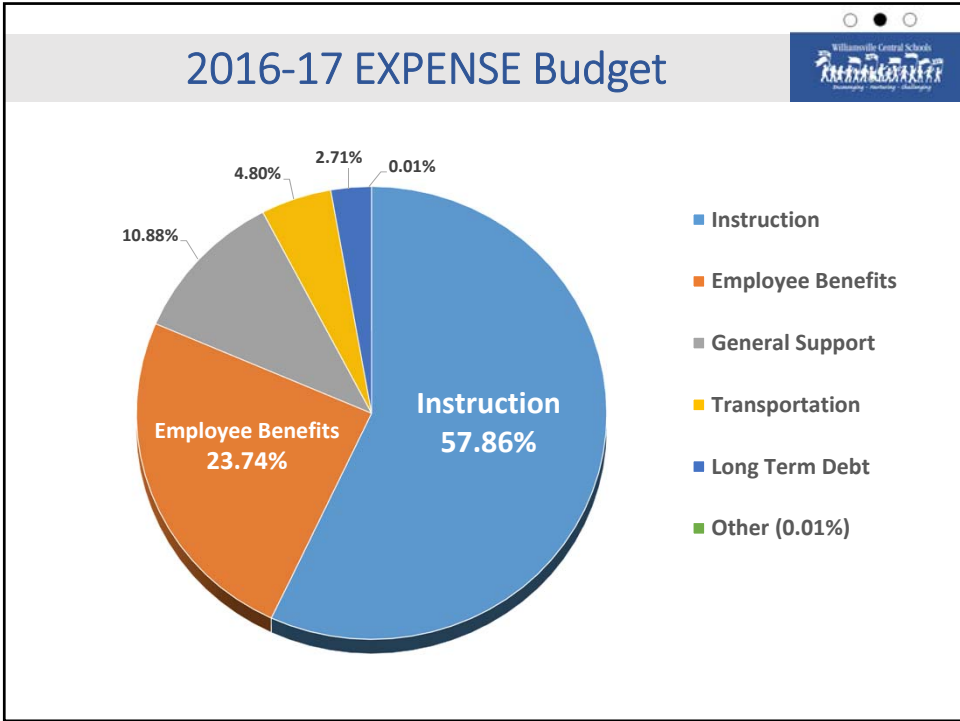
2016-17 REVENUE Budget		Williamsville Central Schools Diversity • Integrity • Challenge
<b>2015-2016 Base Budget</b>		<b>\$178,199,516</b>
State Aid including GEA elimination	\$ 3,750,736	
PILOT Increase	\$ 78,000	
Sales Tax Increase	\$ 225,000	
<i>Total Revenue Increase</i>		\$ 4,053,736
Other Revenue Adjustments	\$ (243,078)	
Health Insurance	\$ (300,000)	
<i>Total Other Revenue &amp; Reserve Adjustments</i>		\$ (543,078)
Tax Levy (Below Tax Cap)	\$ 1,305,432	
<i>Total Tax Levy Increase</i>		\$ 1,305,432
<i>Total Preliminary Budget Revenue Increases</i>		<u>\$ 4,816,090</u>
<b>Total Preliminary Revenue Budget</b>		<b>\$183,015,606</b>
<b>Budget Increase</b>		<b>2.70%</b>



2016-17 EXPENSE Budget		Williamsville Central Schools Empowering. Inspiring. Connecting.
<b>2015-2016 Base Budget</b>		<b>\$178,199,516</b>
Employee Salaries	\$ 2,991,509	
Social Security (FICA)	\$ <u>200,000</u>	
<i>Total Human Resources</i>		\$3,191,509
Work Group Initiatives	\$ 100,000	
Reading Recovery Training	\$ 138,000	
Add'l STEM Resources	\$ 150,000	
Retain Math Coaching Position	\$ 107,000	
Science Supply Increase	\$ <u>20,000</u>	
<i>Total Instruction</i>		\$ 515,000
Add'l Summer Counselor Hours	\$ 29,400	
Expand Mindfulness Initiative	\$ <u>24,900</u>	
<i>Total Student Services</i>		\$ 54,300

*Expense budget continued on next slide...*

2016-17 EXPENSE Budget		Williamsville Central Schools Empowering. Inspiring. Connecting.
Increase Classroom Supplies	\$ 385,000	
Increase Equipment Budget	\$ 177,781	
Web & Social Media Coordinator	\$ 70,000	
Add'l Support for Student Clubs	\$ <u>100,000</u>	
<i>Total District-wide</i>		\$ 732,781
Add'l Interscholastic Opportunities	\$ <u>25,000</u>	
<i>Total Athletics</i>		\$ 25,000
Increase Elementary Psychologist Staff	\$ 127,500	
Increase Speech Pathologist Staff	\$ 85,000	
Increase Transition Teaching Staff	\$ <u>85,000</u>	
<i>Total Additional Human Resources</i>		\$ <u>297,500</u>
<i>Total Preliminary Budget Expense Increases</i>		<b>\$ 4,816,090</b>
<b>Total Preliminary Expense Budget</b>		<b>\$183,015,606</b>
<b>Budget Increase</b>		<b>2.70%</b>



### 2016-17 Preliminary Budget

YEAR	TAX RATE	TAX LEVY	BUDGET
2011-12	2.45%	*2.75%	1.58%
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 <sub>est.</sub>	0.74%	*1.13%	2.70%

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

5-Year Avg.:

Tax Levy – 2.84%


Tax Rate – 1.63%

### 2016 TAX BILL PROJECTION W/ STAR PROGRAM


		2015	2016	2016	2016	Max STAR	2016	2016	Tax Rate
<b>AMHERST</b>									
		<b>STAR</b>	<b>Tax Rate</b>	<b>Tax rate incr</b>	<b>STAR Cap</b>	<b>Subsidy</b>	<b>STAR</b>	<b>Totals</b>	<b>Not Subsidize</b>
STAR - 2% Limit	Basic STAR	\$ 30,000	\$ 581	\$ 19.28	0.74%	2.00%	\$ 11.62	\$ 585.20	\$ -
	Enhanced STAR	\$ 65,300	\$ 1,164	\$ 19.28		2.00%	\$ 23.28	\$ 1,168.20	\$ -
Enhanced STAR cap is cumulative									

Amherst											
Assessed Value	2015 Tax Rate	2015 STAR	2015 STAR Subsidy	2015 Tax Bill	STAR Adjusted 2015 Tax Bill	Estimated 2016 Tax Rate	Estimated 2016 STAR Subsidy	Estimated 2016 Tax Bill	STAR Adjusted 2016 Tax Bill	Difference	Percent Change In STAR Tax Bill
\$ 100,000	\$ 19.14	Regular	\$ 581.00	\$1,913.90	\$ 1,332.90	\$ 19.28	\$ 585.20	\$1,928.16	\$1,342.96	\$ 10.06	0.75%
		Enhanced	\$1,164.00	\$1,913.90	\$ 749.90		\$ 1,168.20	\$1,928.16	\$ 759.96	\$ 10.06	1.34%
\$ 150,000	\$ 19.14	Regular	\$ 581.00	\$2,870.85	\$ 2,289.85	\$ 19.28	\$ 585.20	\$2,892.24	\$2,307.04	\$ 17.19	0.75%
		Enhanced	\$1,164.00	\$2,870.85	\$ 1,706.85		\$ 1,168.20	\$2,892.24	\$1,724.04	\$ 17.19	1.01%
\$ 200,000	\$ 19.14	Regular	\$ 581.00	\$3,827.80	\$ 3,246.80	\$ 19.28	\$ 585.20	\$3,856.32	\$3,271.12	\$ 24.31	0.75%
		Enhanced	\$1,164.00	\$3,827.80	\$ 2,663.80		\$ 1,168.20	\$3,856.32	\$2,688.12	\$ 24.31	0.91%
\$ 250,000	\$ 19.14	Regular	\$ 581.00	\$4,784.75	\$ 4,203.75	\$ 19.28	\$ 585.20	\$4,820.40	\$4,235.20	\$ 31.44	0.75%
		Enhanced	\$1,164.00	\$4,784.75	\$ 3,620.75		\$ 1,168.20	\$4,820.40	\$3,652.20	\$ 31.44	0.87%



For a home assessed at \$150,000 with the regular STAR subsidy applied, the school tax bill is estimated to increase \$17.19 next year.



## 2016-17 Preliminary Budget SUMMARY

**TOTAL ESTIMATED 2016-17 BUDGET**

# \$183,015,606

**Estimated Budget Increase:**  
**2.70%**

**Estimated Tax Levy Increase:**  
**1.13%**  
*(Below NYS Tax Cap of 1.22%)*

**Estimated Tax Rate Increase:**  
**0.74%**  
*(\$19.28/\$1,000 assessed value, up 14-cents)*

2016-17  
Preliminary Budget  
**SUMMARY**

What if the  
**GEA**  
is not fully  
restored?



**Next Steps**

- Continue to prioritize budget reductions and program supports
- Continue to review mandated cost increases
- Continue to review NYS aid projections, sales tax revenue projections, and tax cap impact



*February 11, 2016 - Heim Middle School  
Snowman Challenge to benefit JDRF, raising  
\$9,500 for Type-1 diabetes research.*



## 2016-17 Budget Development Calendar

✓ February 23	Revenue Outlook: Tax Cap impact; Initial NYS aid
✓ March 15	Preliminary Budget Presentation
March 29	Budget Work Session
April 12	Adopt 2016-17 Budget
May 5	Budget Hearing and Board Candidates' Night
May 17	Annual District Budget Vote and School Board Election



## WILLIAMSVILLE Central School District



**2016-17 PRELIMINARY BUDGET**  
MARCH 29, 2016 ♦♦♦BOARD WORK SESSION