



Williamsville Central School District Budget Development February 9, 2021

Presentation Topics:

21-22 Program Continuation (Budget increases)

21-22 Revenue Estimate

Mandatory/Non mandatory listing

Williamsville CSD – Program Continuation (Increases)

2021-2022 Budget Development - February 2021 Report				2022-2023 Budget Development			
Program Continuation - Required Expense Increases				Program Continuation - Required Expense Increases			
Base Budget - 2020-2021 Budget			\$ 199,199,730	Projected Base Budget - 2021-2022 Budget			\$205,020,967
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. Actual budgeted increase.	C	\$ 4,706,237	Employee Salaries	Salary increases for district staff. Represents a 2.0% increase	C	\$ 2,450,000
Social Security (FICA) Employer portion	Salary increases result in a higher Social Security Administration liability.	M	\$ 325,000	Health Insurance	Increases dependent on district claims.	M	TBD
New York State Retirement system increases (TRS and ERS)	The District is mandated to contribute an employer's share of retirement system payments each year. Both systems contribution rates are increasing. ERS = 16.2% and TRS=9.53%	M	\$ 450,000	BOCES	BOCES services for career and technical student courses, special education, and administrative support functions	M	\$ 400,000
BOCES	BOCES services and increases in the career and technical student courses, special education, and administrative support functions - Early estimate	M	\$ 340,000				
TOTAL REQUIRED EXPENSE INCREASES			\$ 5,821,237	TOTAL REQUIRED EXPENSE INCREASES			\$ 2,850,000
2021-22 BUDGET DEVELOPMENT TOTAL			\$ 205,020,967	2022-23 BUDGET DEVELOPMENT TOTAL			\$207,870,967
Comparison - Percentage of Budget Increase			2.92%	Comparison - Percentage of Budget Increase			1.39%

Williamsville CSD – February Revenue Projection

	Budget 2018-19	Budget 2019-20	Budget 2020-21	Governor's Budget 2021-22	Governor's Dollar Change 21-22 vs. 20-21
STATE AID:					
Basic Formula Aid - Foundation Aid	\$ 24,651,680	\$ 24,900,000	\$ 25,072,791	\$ 25,072,791	\$ -
Basic Formula Aid - Excess Cost Aids	1,351,353	1,508,497	1,534,559	1,706,079	\$ 171,520
Transportation Aid	5,138,898	5,276,901	4,976,528	4,976,528	\$ (4,976,528)
BOCES Aid	2,526,151	2,392,861	2,848,142	2,848,142	\$ (2,848,142)
Software, Library and Textbook Aid	1,057,337	1,056,440	1,033,904	1,033,904	\$ (1,033,904)
Services Aid				6,536,056	\$ 6,536,056
Building Aid	7,790,270	7,744,481	6,903,138	6,607,618	\$ (295,520)
COVID-19 Supplementary Stimulus				9,607,193	\$ 9,607,193
NYS Pandemic Reduction			(778,634)	(9,607,193)	\$ (9,607,193)
Federal Cares Act - Restoration			778,634		
TOTAL - STATE AID	\$ 42,515,689	\$ 42,879,180	\$ 42,369,062	\$ 39,922,544	\$ (2,446,518)
FEDERAL AID (MEDICAID)	\$ 275,000	\$ 325,000	\$ 325,000	\$ 150,000	\$ (175,000)
OTHER INCOME:					
PILOTS	\$ 3,200,000	\$ 2,700,000	\$ 2,850,000	\$ 2,461,138	\$ (388,862)
Interest/Penalties on Real Property Taxes	10,000	10,000	10,000	10,000	\$ -
Sales Tax	10,925,000	11,225,000	11,325,000	10,550,000	\$ (775,000)
Tuitions:					
Day School Tuition - Nonresidents					
Day School Tuition - Other Districts	125,000	150,000	150,000	25,000	\$ (125,000)
Summer School Tuition					
Other Student Fees/Charges	90,000	90,000	90,000	5,000	\$ (85,000)
Admissions From Individuals	25,000	25,000	25,000	1,000	\$ (24,000)
Services Provided to BOCES	15,000	12,000	8,000	8,000	\$ -
Health Services to Other Districts	425,000	340,000	345,000	100,000	\$ (245,000)
Interest Earnings	70,000	510,000	910,000	40,000	\$ (870,000)
Rentals of Real Property to BOCES	18,000	14,000	14,000	2,000	\$ (12,000)
Rentals of Equipment to Individuals	16,000	16,000	16,000	10,000	\$ (6,000)
Charges for Use of Building	250,000	250,000	250,000	125,000	\$ (125,000)
Sale of Property	22,000	35,000	20,000	20,000	\$ -
Insurance Recoveries	5,000	750	550	550	\$ -
Refund of Prior Year's Expense	350,000	350,000	325,000	275,000	\$ (50,000)
Miscellaneous Revenue HCP	25,000	13,000	13,000	13,000	\$ -
Donations, Gifts, and Other Revenue	129,149	110,000	35,118	35,118	\$ -
TOTAL - OTHER INCOME	\$ 15,700,149	\$ 15,850,750	\$ 16,386,668	\$ 13,680,806	\$ (2,705,862)
APPROPRIATED FUND BALANCE	\$ 5,424,000	\$ 5,424,000	\$ 5,574,000	\$ 5,574,000	\$ -
EMPLOYEE BENEFITS RESERVE	400,000	400,000	600,000	600,000	\$ -
WORKERS COMPENSATION RESERVE	600,000	600,000	700,000	700,000	\$ -
REPAIR RESERVE	330,000	330,000	330,000	330,000	\$ -
UNEMPLOYMENT RESERVE	70,000	-	50,000	50,000	\$ -
RETIREMENT SYSTEM RESERVE	2,450,000	2,450,000	2,450,000	2,450,000	\$ -
TOTAL	\$ 9,274,000	\$ 9,204,000	\$ 9,704,000	\$ 9,704,000	\$ -
PROPERTY TAX LEVY	\$ 123,050,851	\$ 126,925,908	\$ 130,415,000	\$ 133,105,000	\$ 2,690,000
TOTAL REVENUE BUDGET	\$ 190,815,689	\$ 195,184,838	\$ 199,199,730	\$ 196,562,350	\$ (2,637,380)
TOTAL EXPENSE BUDGET	\$ 190,815,689	\$ 195,184,838	\$ 195,184,838	\$ 199,199,730	\$ (2,637,380)
BALANCED BUDGET	-	-	-	(2,637,380)	(2,637,380)
Budget	2.51%	2.29%	2.06%	-1.32%	
Levy	2.24%	3.15%	2.75%	2.06%	

-\$2.4 million
State Aid deficit
based on the
Governor's State
Aid reports

COVID-19
Supplementary
Stimulus,
\$9.6 million?

PILOT
payments
decrease -
\$389,000 sales
tax increased
\$1 million

Tax levy
updated based
on NYS PILOT
changes
\$345,000
increase

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COVID-19 Supplementary Stimulus				9,607,193	\$ 9,607,193
NYS Pandemic Reduction			(778,634)		\$ -
Federal Cares Act - Restoration			778,634		\$ -
TOTAL - STATE AID	\$ 42,515,689	\$ 42,879,180	\$ 42,369,062	\$ 49,529,737	\$ 7,160,675
FEDERAL AID (MEDICAID)	\$ 275,000	\$ 325,000	\$ 325,000	\$ 150,000	\$ (175,000)
OTHER INCOME:					
PILOTS	\$ 3,200,000	\$ 2,700,000	\$ 2,850,000	\$ 2,461,138	\$ (388,862)
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Donations, Gifts, and Other Revenue	129,149	110,000	35,118	35,118	\$ -
TOTAL - OTHER INCOME	\$ 15,700,149	\$ 15,850,750	\$ 16,386,668	\$ 13,680,806	\$ (2,705,862)
APPROPRIATED FUND BALANCE	\$ 5,424,000	\$ 5,424,000	\$ 5,574,000	\$ 5,574,000	\$ -
EMPLOYEE BENEFITS RESERVE	400,000	400,000	600,000	600,000	\$ -
WORKERS COMPENSATION RESERVE	600,000	600,000	700,000	700,000	\$ -
REPAIR RESERVE	330,000	330,000	330,000	330,000	\$ -
UNEMPLOYMENT RESERVE	70,000	-	50,000	50,000	\$ -
RETIREMENT SYSTEM RESERVE	2,450,000	2,450,000	2,450,000	2,450,000	\$ -
TOTAL APPROPRIATED	\$ 9,274,000	\$ 9,204,000	\$ 9,704,000	\$ 9,704,000	\$ -
PROPERTY TAX LEVY ISSUED	\$ 123,050,851	\$ 126,925,908	\$ 130,415,000	\$ 133,790,000	\$ 3,375,000
NYS STAR FUNDING ADJUSTMENT (LDFA)				\$ (8,683,679)	\$ (8,683,679)
NET PROPERTY TAX LEVY				\$ 125,106,321	\$ (5,308,679)
TOTAL REVENUE BUDGET	\$ 190,815,689	\$ 195,184,838	\$ 199,199,730	\$ 198,170,864	\$ (1,028,866)
TOTAL EXPENSE BUDGET	\$ 190,815,689	\$ 195,184,838	\$ 195,184,838	\$ 205,020,967	
BALANCED BUDGET	-	-	-	(6,850,103)	
Budget	2.51%	2.29%	2.06%	-0.52%	
Net Levy (21-22 only)	2.24%	3.15%	2.75%	-4.07%	

CRRSA – Federal funds - \$9.6 million, Dec 2020.

CRRSA – May be used through 2023

NYS STAR (LDFA) Local District Funding Adjustment

Tax levy becomes netted, District must reduce the revenue received per NYS.



Williamsville CSD – 2021-22 Budget Development Status Summary February 2021

February Revenue Estimate	\$198,170,864
February Expense Estimate	\$205,020,967
Budget Deficit	-\$6,850,103

- Program Continuation increases are **not adjusted** for staff retirements or budget reductions
- Revenue estimates **do** include federal aid per NYS of \$6 billion for education, do not include COVID-19 Supplemental Stimulus aid

2021-22 Budget Development – February 2021 Concerns on State Aid

- **COVID-19 Supplemental Stimulus** - \$9,607,193 reported. Federal CRRSA that may be expended through 2023, essentially, budget option for two fiscal years
- Governor's proposal is **based on \$6 billion in federal aid**
- **Consolidation** of Categorical Aid (**Services Aid**) – Future growth due to operational cost increases with transportation and BOCES will be **eliminated**
- Services Aid includes a **budget cut of (\$923,514)**
- **Prior Year Aid** claims due Williamsville are **eliminated, impact is (\$710,719)**

District-wide Listing of Non mandatory Program Services (Not prioritized)

Non mandated									
Reduce / eliminate summer school									
Potential Budget Impact:	\$	141,144	to	\$	564,577				
Instructional or service impact: Summer school could be restricted to students requiring courses for graduation only or it could be completely eliminated. Summer school costs are 99% salaries.									
Teacher retirements savings - New teacher hiring savings vs. reallocation of current staff due to other course/staffing reduction savings									
Potential Budget Impact:	\$	1,200,000	to	\$	2,100,000				
Instructional or service impact: Estimated retirements based on historical information, 20 per year to 35 per year.									
Other staff retirements									
Potential Budget Impact:	\$	150,000							
Instructional or service impact: Savings from district-wide noninstructional positions. Assumes that the District hires a replacement for each retiree.									
Potential savings due to decrease in enrollment									
Potential Budget Impact:	\$	588,063							
Instructional or service impact: The November 2020, enrollment projection report stated that total district enrollment may decline by 24 students. The December district staffing projection report stated that student movement through grade levels could reduce 7 teaching positions.									
Reduce / eliminate BOCES - Selected services - staff development and student programs									
Potential Budget Impact:	\$	10,000	to	\$	50,000	(BOCES budget also provides state aid to our district)			
Instructional or service impact: Review all BOCES services. Many BOCES services fulfill mandatory state requirements as well as providing instructional materials and other supports for students. The reduction amounts listed here range from 5% to 10% of the District's BOCES budget.									
Reduce / eliminate project lead the way programming									
Potential Budget Impact:	\$	30,000	to	\$	133,000				
Instructional or service impact: High end computers are needed for the course and the next purchase of them is 2023. Annual software costs are \$30,000 per year. Teacher reductions are not considered in the cost estimates since they teach other business courses.									
Increase class size guidelines at elementary grade levels									
Potential Budget Impact:	\$	1,400,000	to	\$	2,500,000				
Instructional or service impact: Revised guidelines would require all classes to be at current maximum levels or increasing by 3 to 4 students per class.									
Increase class size guidelines at middle school grade levels									
Potential Budget Impact:	\$	81,000	<i>per FTE</i>						
Instructional or service impact: The reduction of class-size guidelines must consider that assigned teachers do not exclusively teach a particular course. A teacher schedule may include various courses. The actual FTE reduction will have a district-wide impact for teacher assignments.									

District-wide Listing of Non mandatory Program Services (Not prioritized)

Increase class size guidelines at high school grade levels										
Potential Budget Impact:	\$	81,000	per FTE							
Instructional or service impact: The reduction of class-size guidelines must consider that assigned teachers do not exclusively teach a particular course. A teacher schedule may include various courses. The actual FTE reduction will have a district-wide impact for teacher assignments.										
Reduce / eliminate unallocated positions										
Potential Budget Impact:	\$	45,000	to	\$	450,000					
Instructional or service impact: Reduces the District's ability to add a teacher if a class or grade level section exceeds class size guidelines. The range is from one to ten teachers.										
Eliminate kindergarten										
Potential Budget Impact:	\$	3,159,000								
Instructional or service impact: Elimination of the District's kindergarten program. The dollar impact is only for salaries.										
Eliminate elementary library media positions										
Potential Budget Impact:	\$	648,000								
Instructional or service impact: Elimination of the library media specialist at all six elementary schools.										
Eliminate assistant principal positions at elementary school level										
Potential Budget Impact:	\$	644,087								
Instructional or service impact: Return to prior administrative elementary school organizational structure. Greater workload on school building principals.										
Review and reduce assistant principal positions at middle school level										
Potential Budget Impact:	\$	122,000	to	\$	244,000					
Instructional or service impact: Reduce / restructure middle school assistant principal allocations. Reduce one or two positions. Greater workload on school building principals. Student discipline matters will require additional support.										
Review and reduce assistant principal positions at high school level										
Potential Budget Impact:	\$	394,752								
Instructional or service impact: Reduce / restructure assistant principal allocations at the high school level. Reduce one position at each school. Greater work load on administrative team.										
Reduce staff development opportunities to staff										
Potential Budget Impact:	\$	154,930	thru	\$	309,859					
Instructional or service impact: Reduce district staff development budget. Reduction range stated is for 25% through 50%.										

District-wide Listing of Non mandatory Program Services (Not prioritized)

Eliminate GPS/IDEAS program												
Potential Budget Impact:	\$	861,013										
Instructional or service impact: Eliminate the GPS/IDEAS program K-8 grades. Staffing expense only.												
Eliminate/reduce athletics/sports teams (modified/JV/Varsity)												
Potential Budget Impact:	\$	455,995										25% reduction
Instructional or service impact: Reduce interscholastic sports budget by 25%. Actual team/sport impact would need to be determined.												
Reduce music program while maintaining educational requirements per New York State Educational Department												
Potential Budget Impact:	\$	455,695	to	\$	911,390							
Instructional or service impact: The potential budget impact range represents a 10% to 20% reduction in program. The amounts only represent staffing. A detailed review would be necessary to what courses would be impacted by these reductions.												
Limit student clubs and intramurals to a fixed number by school level												
Potential Budget Impact:	\$	108,473										
Instructional or service impact: Reduction of current budget by 25%. Each school would be required to reduce their total club and intramural program by 25% to meet this budget reduction.												
Reduce equipment budget by 30% - 50%												
Potential Budget Impact:	\$	476,667	to	\$	794,442							
Instructional or service impact: Reduction does not impact aidable equipment codes, computer technology equipment budgets and continues to provide for the purchase of equipment to meet the district's health and safety needs.												
Reduce supply budget by 50%												
Potential Budget Impact:	\$	1,175,093										
Instructional or service impact: Reduction in instructional, school office, and administrative supply budgets. Will require conservation of supply items and prioritization of purchase requests by schools and administrators.												
Reduce conference budgets by 80%												
Potential Budget Impact:	\$	195,500										
Instructional or service impact: Conference travel will be eliminated, remaining dollars may allow for virtual conferences rather than in-person conference experiences.												
Reduce eliminate instructional program computer software to a limited list of products												
Potential Budget Impact:	\$	-										
Instructional or service impact: A software freeze will be implemented that does not allow new software purchases unless a software program is removed from use. Budget will not be reduced due to it being the basis for New York State software aid.												

District-wide Listing of Non mandatory Program Services (Not prioritized)

Review district office administrative staffing									
Potential Budget Impact:	\$	200,000							
Instructional or service impact:	Review and reduction of district office staffing.								
Reduce / eliminate electives (AP, SUPA and other elective courses)									
Potential Budget Impact:	\$	81,000	per FTE						
Instructional or service impact:	This is dependent student enrollment numbers in each of these courses. grade levels. The actual FTE reduction would vary by school and have a district-wide impact for teacher assignments.								
Reduce copying budgets by 25% - 50%									
Potential Budget Impact:	\$	45,153	to	\$	90,307				
Instructional or service impact:	All school and district copy/printing budgets would be reduced. This is strictly paper expense and does not include reducing copiers in the district. Reducing the number of copiers and using network printing would save maintenance costs over time.								
Reduce / eliminate LOTE programs, grade 5-7									
Potential Budget Impact:	\$	81,000	per FTE						
Instructional or service impact:	The reduction of this program must consider that assigned teachers do not exclusively teach LOTE programs at these grade levels. The actual FTE reduction would vary by school and have a district-wide impact for teacher assignments.								
Reduce /eliminate extracurricular programs									
Potential Budget Impact:	\$	85,840	to	\$	171,680				
Instructional or service impact:	Reduce co-curricular program funding that supports club and program advisors. The range of reductions is at 20% and 40%.								
Reduce teacher aides									
Potential Budget Impact:	\$	349,409	to	\$	559,054				
Instructional or service impact:	Reduce general instruction teacher aides. Estimated range is for 25% to 40%.								
Reduce monitors									
Potential Budget Impact:	\$	394,968							
Instructional or service impact:	Reduce monitors by 50% of current budgeted level.								
Review and reduce school and department clerical support									
Potential Budget Impact:	\$	862,354							
Instructional or service impact:	Reduce clerical support by 20%. This includes district office and schools. Certain positions will need to be prioritized when reductions are made to maintain student services and school district operations.								

District-wide Listing of Non mandatory Program Services (Not prioritized)

Transition all union contracts to high deductible health insurance plans for new hires	
Potential Budget Impact:	\$ 300,000 to \$ 1,000,000
Instructional or service impact:	Negotiations required. This would not be a 21-22 budget savings. Could be implemented in the 22-23 school year. Savings would vary based on the actual plan implemented. Actual savings will vary due to plan design.
Reduce social workers by 20%	
Potential Budget Impact:	\$ 172,264
Instructional or service impact:	Reduce social worker budget by 20%, restructure social worker assignments.
Reduce middle school counselors	
Potential Budget Impact:	\$ 81,000 per FTE
Instructional or service impact:	Increased workload for existing counselors, students will experience more difficulty in scheduling meetings with their counselors.
Reduce high school counselors	
Potential Budget Impact:	\$ 81,000 per FTE
Instructional or service impact:	Increased workload for existing counselors, students will experience more difficulty in scheduling meetings with their counselors.
Reduce planetarium use	
Potential Budget Impact:	\$ 120,500
Instructional or service impact:	Eliminate all in-person planetarium visits/field trips. Continue with virtual planetarium field trip programming in a reduced format. Modify planetarium staff schedule to align with reduced planetarium programming.
Reduce aides in non-special education areas	
Potential Budget Impact:	\$ 377,943 to \$ 755,887
Instructional or service impact:	The budget impact is representative of a 25% reduction to a 50% reduction in teacher aides.
Reduce aides that are NOT associated with a student's IEP	
Potential Budget Impact:	\$ 25,000 per FTE
Instructional or service impact:	The budget impact amount is representative of the budget in special education for aides. All aides that are required for student assistance through a student's instructional education plan are required and cannot be reduced.
Request that the Board of Education reduce heating setpoints to state required 65 degrees from current 68 degrees	
Potential Budget Impact:	\$ 20,000
Instructional or service impact:	Anticipate that there will be more teacher and parent complaints about cold classrooms. Represents a 5% decrease in heating temperature.

District-wide Listing of Non mandatory Program Services (Not prioritized)

Reduce parking lot and athletic field lighting schedules												
Potential Budget Impact:	\$	10,000										
Instructional or service impact: Reduction of path and field lighting so that it is only on when fields are in use for athletic competitions. Night practices by district teams will end at 8:30.												
Eliminate all school painting except for areas that were disturbed due to repairs												
Potential Budget Impact:	\$	65,000										
Instructional or service impact: Eliminate paint supplies and reduce district-wide project team from three people to two people. Project crew complete external/internal painting as well as minor construction/repairs.												
Only complete facility work orders for health and safety items												
Potential Budget Impact:	\$	128,960										
Instructional or service impact: Reduce two facility mechanic positions which limits the ability to complete electrical, plumbing, and system maintenance items.												
Eliminate the two courier run program to each school every school day												
Potential Budget Impact:	\$	35,000										
Instructional or service impact: Only a morning courier run will be provided to each school. This will result in the current courier position becoming a part-time position.												
Eliminate maintenace work on parking lots - painting lines, etc.												
Potential Budget Impact:	\$	5,000										
Instructional or service impact: This expense is limited to paint supplies.												
Reduce grass mowing schedule by 50%												
Potential Budget Impact:	\$	65,000										
Instructional or service impact: Eliminate one ground's person from crew. This person's time is also attributed to plant replacement and mulch spreading. Reducing a grounds person will also impact snowplowing in the winter which is likely to increase site preparation by an hour.												
Eliminate facility department transportation orders to all out-of-district locations outside of Erie County												
Potential Budget Impact:	\$	10,000										
Instructional or service impact: Transportation orders to locations outside of the district's boundaries will no longer be completed. This may impact student performances at non-district locations if they cannot arrange for other methods for transporting their equipment.												
Reduce annual plantings and mulch to only turf field entrances and school main entrances												
Potential Budget Impact:	\$	8,000										
Instructional or service impact: Upkeep of school grounds with replacement plants and mulch for all other areas aside from main entrances and the three high school athletic field areas will be eliminated. This represents the supply cost only. Mowing cost reduction is for staff.												

District-wide Listing of Non mandatory Program Services (Not prioritized)

Eliminate school access/rental to the community and teachers (weekends)												
Potential Budget Impact:	\$	35,000										
Instructional or service impact: Close schools for all community use, except for lease agreements that are approved by the Board of Education. Elementary school access will be closed on weekends, heating temperatures will be reduced in all spaces after school, resulting in savings.												
Limit in-district courier transport orders to instructional items only												
Potential Budget Impact:	\$	10,000										
Instructional or service impact: Requests to move/transport												
Reduction of cleaning schedules in a non-COVID-19 situation												
Potential Budget Impact:	\$	80,000	to	\$	160,000							
Instructional or service impact: Re-organize school cleaning programs that reduce cleaners and add traveling cleaners to elementary, middle and high school levels. Reduce four to eight cleaners. Classroom cleaning will not occur daily, only lavatory and café areas are cleaned daily.												
Reduce / eliminate field trips												
Potential Budget Impact:	\$	46,068	school field trips									
Instructional or service loss: <i>Instructional program would pursue virtual in-school field trips.</i>												
Reduce / eliminate athletic trips												
Potential Budget Impact:	\$	75,000	athletic interscholastic sports									
Instructional or service loss: <i>Not feasible to reduce all interscholastic transportation costs; reductions based on specific sport or level of sport reduction. Example, eliminate modified sports, etc.</i>												
Request BoE / Community to increase walking school bus walking distances												
Potential Budget Impact:	<i>To be determined from a study, not available for the 2020-21 school year.</i>											
Instructional or service impact: <i>A study would be required to analyze to what degree walking distances would be increased. As an example, if all stops were to be at street corners, all bus routes would need to be redesigned, result would be fuel savings.</i>												
Eliminating bus routes by lengthening bus ride times (Only possible post-COVID-19)												
Potential Budget Impact:	\$	62,820	per bus	\$	251,280							
Instructional or service impact: <i>Analysis of buses that are not at capacity, consolidating routes to maximum capacity without students standing on buses. May potentially result in four route consolidations.</i>												
Eliminate district paid insurance on chrome books												
Potential Budget Impact:	\$	103,900										
Instructional or service impact: <i>Offer parents the option to purchase device insurance for their child or children, district eliminates purchasing device insurance for 1:1 devices. Parents become responsible for repairs to devices caused by their children.</i>												

District-wide Listing of Non mandatory Program Services (Not prioritized)

Eliminate annual cyber risk assessment program												
Potential Budget Impact:	\$	14,000										
Instructional or service impact: Annual cyber audit provides an external review of our system software, firewall, phishing, and Web application assessments. Elimination of the cyber audit may increase system vulnerability and potentially add to system down time.												
Eliminate new software purchases/freeze all software purchases to items currently in use												
Potential Budget Impact:	\$	40,000										
Instructional or service impact: No new instructional materials via software unless currently paid subscription is eliminated and the funds are used to purchase a replacement/new software program. Reduction can't impact software state aid.												
Eliminate all computer additions including desktops, chrome books, laptops, and other items, doc cameras, etc.												
Potential Budget Impact:	\$	100,000	to	\$	250,000							
Instructional or service impact: Essentially reducing or eliminating the District's BOCES instructional purchase agreements. These are installment purchase plans, actual savings vary by year of pay-off. No new equipment purchased, supports 1:1 middle school program.												
Eliminate the middle school 1:1 program												
Potential Budget Impact:	\$	1,025,100	<i>Estimated purchase cost for 4,020 chromebooks</i>									
Instructional or service impact: The integration of chromebooks into the middle school curriculum would be difficult to eliminate especially during the later stages of COVID-19. Using a carts based model is more expensive then 1:1. This reduction is very likely not viable.												
Review current computer allocations, extend computer replacement timelines												
Potential Budget Impact:	\$	150,000										
Instructional or service impact: All classroom teacher computers, school office and administrative computers would not be replaced. This is a short-term budget reduction because computers become obsolete and require replacement.												
Reduce BAN pay down												
Potential Budget Impact:	\$	1,000,000	<i>Financing review to be completed by the District that recommends a reduction amount</i>									
Instructional or service impact: The music and security capital project financing does include BAN paydown amounts that are currently in the budget. Reducing the paydown will result in a larger bond issuance amount, this will impact principal and interest amounts.												
Contraction of fund balance (careful review is required)												
Potential Budget Impact:	\$	1,000,000	to	\$	2,000,000	<i>Careful review required.</i>						
Instructional or service impact: Reducing the fund balance on the expense side of the budget. Results in budget constriction and eliminates District's ability to address new instructional, school-facility, mandates, and other new initiatives.												
Do not have the District's legal counsel intervene on tax certiorari lawsuits												
Potential Budget Impact:	\$	30,000	to	\$	50,000	<i>Some intervention must continue for high dollar amount cases.</i>						
Instructional or service impact: The District would rely 100% on the Town of Amherst attorney and Assessor to settle tax certiorari agreements. The impact is that district will pay more claims, presently, current year claims are withdrawn due to our attorney's intervention.												



Budget Development Status February 2021

- **Total Budget Impact of List = \$19,953,691**
 - Variance in items due to “per FTE” and the “use of percentages” in calculating the available budgets
- **Do not fail to consider** that the NYS 2021-22 budget is contingent on federal funding (CRRSA Act) – Per New York State School Boards, “Use of (CRRSA Act) funding results in **a significant financial cliff for the following year**” when reviewing budget reductions
- **Full Disclosure** – The development of the 2022-23 budget is likely to be much more difficult than the 2021-22 budget



Budget Reductions: Criteria and Prioritization Factors for Non Mandated Items

- **Minimize** significant impacts to the core instructional programs
- **Minimize** significant impacts to instructional student supports for educational learning
- **Do not dismantle** non mandatory program structures (selective reductions that allow for reinstatement of reductions in the future)
- Allocate reductions in an **equitable manner across K-12 and all support areas**
- Consider **proportional reductions over a number of areas** rather than a large reduction in few areas
- Budget reduction areas must consider the **potential need for future budget year reductions**
- Address the **reality of the deficit situation** in reviewing and discussing all reductions



2021-22 Budget Development Action Items

- **Receive feedback** on budget reduction items from school principals via meetings
- **Receive feedback** on budget reduction items from our community via the budget email created for this purpose
- **Finalize non mandated budget reductions to balance the budget**
- **Present the preliminary budget** at the **March Board meeting**
- Update program continuation items if applicable
- Update New York State Aid if new information becomes available
- Update revenue estimates if new information becomes available
- **Update** the impact of State if federal aid changes (**COVID-19 Supplemental Stimulus Aid**)

New York State Comptroller 2021-22 analysis of Executive Budget

<https://www.osc.state.ny.us/press/releases/2021/01/dinapoli-issues-preliminary-analysis-2021-22-executive-budget>



February Discussion:

Budget reductions

Revenue

Other