



# **Williamsville Central School District 2021-22 Proposed Budget April 13, 2021**

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## **Proposed 2021-22** **Presentation Outline – April 13, 2021**

- Proposed Budget Summary
- Revenue – New York State aid information
- Revenue – Federal revenue information
- Expense – Program Continuation
- Estimated Tax Rate Information
- Budget Notice and Property Tax Report Card
- Final Summary



# **Williamsville 2021-22 Proposed Budget Summary**

## **Continuation of Educational Programs and Strategic Budget Planning**

- All instructional programs are **maintained**
- Non mandatory programs: music, athletics and others are **maintained**
- **No** budget reductions
- **Considers long-range planning by allocating the planned use of federal funds to 2022-23 and 2023-24 budgets**







## New York State Aid and Federal Aid

New York State Aid Revenue Budget	2021-22 Budget
Foundation Aid	\$ 29,157,242
Excess Cost Aid	\$ 1,675,228
Transportation Aid	\$ 3,800,000
BOCES Aid	\$ 2,403,064
Software, Library, Textbook, Hardware Aid	\$ 1,014,954
Building Aid	\$ 6,609,511
<b>Total Budgeted New York State Aid</b>	<b>\$ 44,659,999</b>
Federal CRRSA aid allocation	\$ 3,036,162
<b>Budgeted State Aid including Federal Revenue</b>	<b>\$ 47,696,161</b>

Federal Revenue Summary	Total Federal Aid Allocations	2021-22 Proposed Budget	2022-23 Available Budget	2023-24 Available Budget
CRRSA -ESSEER (Enacted December 2020)	\$ 9,607,193	\$ 3,036,162	\$ 6,571,031	
American Rescue Plan (Enacted March 2020)	\$ 4,174,873			\$ 4,174,873
Total Budgeted Federal Revenue	\$ 13,782,066	\$ 3,036,162	\$ 6,571,031	\$ 4,174,873
<b>Budgeted Federal Revenue transferred to Future Budgets</b>			<b>\$ 6,571,031</b>	<b>\$ 4,174,873</b>



## **Reason for allocating Federal funds in Multiple years**

1. CRRSA allows for **multi-year** use of funds - 2021-22 and 2022-23
2. American rescue plan allows for **multi-year** use of funds in 2023-24, likely to 2024-25
3. District's **annual** contractual salary/benefit increases above \$5,000,000
4. **Uncertainty** about the New York State economic recovery, future state aid?
5. If the economy recovers, usage timeline for federal aid can be modified
6. All **current 2020-21 programs and staff levels are maintained** in the 2021-22 budget and allocating federal aid to future years positions the district to continue to maintain current staffing levels in future budget years

**Note:** Federal funds do come with stipulations. Use of funds may not be available for all district expenditures. Current guidance does state the following use for Federal funds:

**“Other activities that are necessary to maintain the operation and continuity of services in local educational agencies and continuing to employ existing staff of the local educational agency.”**



# Williamsville CSD – Program Continuation

2021-2022 Budget Development - April 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 – 2021-22** **Proposed Budget Summary**

<b>April Revenue Estimate</b>	<b>\$205,020,967</b>
<b>April Expense Estimate</b>	<b>\$205,020,967</b>
<b>Balanced Budget</b>	<b>\$205,020,967</b>

### **Key Changes from March 23, 2021:**

1. Elimination of STAR revenue reduction **(\$8,683,679)**
2. Elimination of the consolidation of categorical aids into Service Aid **+\$681,962**
3. Increase in Foundation Aid **+\$4,084,451**
4. Final Federal revenue numbers provide flexibility in year of use



## Williamsville Proposed Budget Tax Bill Estimates

Town of Amherst Assessed Value	STAR Subsidy	Tax Increase
\$ 150,000	Basic	\$ 55.21
	Enhanced	\$ 39.19



- Tax rate estimated at \$18.04 for Amherst residents
- Based on 2020 assessed values and equalization rates
- Taxpayer STAR tax bill reductions **will occur as in the past**





## 2021-22 Budget Notice

Overall Budget Proposal	Budget Adopted for the 2020-21 School Year	Budget Proposed for the 2021-22 School Year	Contingency Budget for the 2021-22 School Year *
Total Budgeted Amount, Not Including Separate Propositions	\$ 199,199,730	\$205,020,967	\$201,645,967
Increase/Decrease for the 2021-22 School Year		\$5,821,237	\$2,446,237
Percentage Increase/Decrease in Proposed Budget		2.92%	1.23%
Change in the Consumer Price Index		1.23%	
A. Proposed Levy to Support the Total Budgeted Amount	\$130,415,000	\$133,790,000	
B. Levy to Support Library Debt, if Applicable	\$0	\$0	
C. Levy for Non-Excludable Propositions, if Applicable **	\$0	\$0	
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy	\$0	\$0	
E. Total Proposed School Year Tax Levy (A + B + C - D)	\$130,415,000	\$133,790,000	\$130,415,000
F. Total Permissible Exclusions	\$0	\$0	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions	\$130,422,956	\$133,797,572	
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E – B – F + D)	\$130,415,000	\$133,790,000	
I. Difference: G – H (Negative Value Requires 60.0% Voter Approval – See Note Below Regarding Separate Propositions) **	\$7,956	\$7,572	
Administrative Component	\$ 16,777,707	\$ 17,200,040	\$ 16,764,840
Program Component	\$154,139,054	\$158,205,270	\$155,311,470
Capital Component	\$ 28,282,969	\$ 29,615,657	\$ 29,569,657



## Property Tax Report Card

<b>Williamsville Central School District 2021-22 Property Tax Report Card - Summary</b>	<b>Budgeted 2020-21</b>	<b>Proposed Budget 2021-22</b>	<b>Percent Change</b>
Total Budgeted Amount, not including separate propositions	\$ 199,199,730	\$ 205,020,967	2.92%
A. Proposed Tax Levy to Support the Total Budgeted Amount	\$ 130,415,000	\$ 133,790,000	
B. Tax Levy to Support Library, Debt, if applicable	\$ -	\$ -	
C. Tax levy for Non-Excludable Propositions, if applicable	\$ -	\$ -	
D. Total Tax Cap Reserve amount used to reduce current levy	\$ -	\$ -	
E. Total Proposed School Year Tax Levy	\$ 130,415,000	\$ 133,790,000	
F. Permissible Exclusions to school tax levy limit	\$ -	\$ -	2.59%
G. School Tax Levy Limit, Excluding levy for permissible exclusions	\$ 130,422,956	\$ 133,797,572	
H. Total Proposed Tax Levy	\$ 130,415,000	\$ 133,790,000	
I. Difference	7,956	7,572	
Public School Enrollment	9,945	9,599	-3.48%
Consumer Price Index			1.23%
	<b>Actual 2020-21</b>	<b>Estimated 2021-22</b>	
Adjusted Restricted Fund Balance	\$ 67,244,772	\$ 59,786,136	
Assigned Appropriated Fund Balance	\$ 12,001,643	\$ 9,374,000	
Adjusted Unrestricted Fund Balance	\$ 7,965,601	\$ 8,200,800	
Adjusted Unrestricted Fund Balance as a percentage of the Total Budget	4.00%	4.00%	



## Property Tax Report Card

Schedule of Reserve Funds	Actual 2020-21	Estimated 2021-22	Intended Use in 2021-22 year
Capital Reserve	\$ 33,399,817	\$ 24,657,043	Community authorized payments for music and security projects
Repair Reserve	\$ 5,070,509	\$ 4,870,509	Public hearing authorized usage of funds, up to \$800,000.
Workers Compensation Reserve	\$ 4,095,862	\$ 4,000,000	Usage based on actual claims paid, district is self-insured.
Unemployment Reserve	\$ 610,000	\$ 810,000	Usage based on actual claims paid, district is self-insured.
Insurance Reserve	\$ 1,960,078	\$ 1,960,078	Casualty losses reimbursements, as needed.
Tax Certiorari Reserve	\$ 600,000	\$ 300,000	Court ordered article seven settlements.
Employee Benefit Accrued Liability Reserve	\$ 10,349,667	\$ 10,349,667	Based on contractual requirements for employee retirements.
Retirement Reserve - ERS	\$ 9,608,839	\$ 9,608,839	Payments based on district liability and revenue appropriation
Retirement Reserve - sub reserve TRS	\$ 1,550,000	\$ 3,230,000	Payments based on district liability



## **2021-22 Budget – Next Steps**

April 13, 2021

- Approve Budget, Budget Notice and Property Tax Report Card

May 6, 2021

- Annual Budget Hearing
- PTSA School Board Candidate's Night

May 18, 2021

- Budget Vote and School Board Election