

2018-19 Budget Development
February 13, 2018

Williamsville

CENTRAL SCHOOL DISTRICT



Encouraging



Nurturing



Challenging

Who are we?

WILLIAMSVILLE CENTRAL SCHOOL DISTRICT

9,967 STUDENTS

13 SCHOOLS



6 ELEMENTARY SCHOOLS

4 MIDDLE SCHOOLS

3 HIGH SCHOOLS

1 ALTERNATIVE EDUCATION PROGRAM



2017-2018 STATS



97%
2017 GRADUATION
RATE



11%
RECEIVE SPECIAL
EDUCATION
SERVICES



3.7%
ENGLISH
LANGUAGE
LEARNERS



16.2%
PARTICIPATE IN
FREE & REDUCED
MEAL PROGRAM

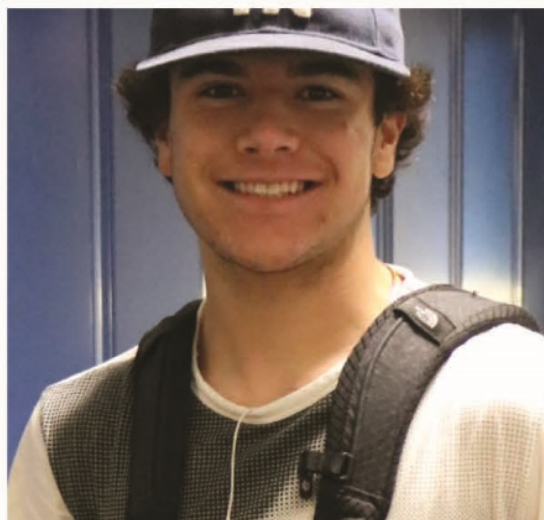
Keeping Williamsville



2018-19 Budget Development



WILLIAMSVILLE



2018-2019 BUDGET DEVELOPMENT PROGRAM CONTINUATION

EXPENSE AREA	EXPLANATION	AMOUNT
Employee Salaries	Contractual increases	\$3,600,000
NYS Teacher Retirement System	Projected rate increase	TBD
Social Security (FICA)	Projected increase	\$200,000
Health Insurance	Projected increase	\$750,000
BOCES Services	Career/Tech Course student enrollment; Special Education; Administrative Support	\$117,000
Transportation	Contractual increases	\$250,000

2018-2019 BUDGET DEVELOPMENT PROGRAM CONTINUATION (Continued)

EXPENSE AREA	EXPLANATION	AMOUNT
Exceptional Education & Student Services	Tuition for district students placed in private school settings.	\$250,000
	Add 2.0 FTEs for student needs/enrollment	\$175,000
	Add elementary 8:1:1 self-contained class for students with autism, due to enrollment changes.	\$85,000
	Add two elementary 15:1 self contained classes (2 FTEs) to meet projected enrollment needs.	\$170,000

2018-2019 BUDGET DEVELOPMENT PROGRAM CONTINUATION

Required Expense Increase for
Program Continuation:

\$5,597,000



2018-2019 BUDGET DEVELOPMENT PROGRAM SUPPORT CONSIDERATIONS

- Instruction
 - Add two Instructional Coaching positions
 - Enhance Academic Intervention Services
 - Add funding for extracurricular programs
 - Enhance LOTE program
- Exceptional Education & Student Services
 - Pilot teacher aides for 8:1:1 or 12:1:1 class
 - Add K-12 Behavioral Specialist
 - Increase number of School Counselors (ES/MS levels)
 - Add part-time OT support
- Instructional Technology
 - Add Microcomputer Support Technician and Software/Systems Trainer
- Administration
 - Implement changes to enhance administrative makeup at ES/HS levels; add Asst. Principal at Transit Middle
- District-Wide
 - Increase Professional Development, Supply and Equipment budgets

2018-2019 BUDGET DEVELOPMENT PROGRAM SUPPORT CONSIDERATIONS

Total expense increase for
program supports*:

\$2,010,000

**Selected items may be
recommended in the final budget.*



2018-2019 BUDGET DEVELOPMENT

Williamsville CSD Tax Cap Calculation (February 2018)



		Tax Cap Calculation	
Tax Levy (2017)		\$	120,353,851
Growth Factor	x		1.002
		\$	120,594,559
2017-18 PILOTS	+	\$	3,200,000
		\$	123,794,559
Tax Levy Judgements-Torts			
Capital Expenses - Debt Svc	-	\$	-
Capital Expenses - Equip	-	\$	-
		\$	123,794,559
CPI Allowed Increase (2.00%)	x		1.02
		\$	126,270,450
2018-19 PILOTS	-	\$	3,200,000
Subtotal		\$	123,070,450
Capital Expenses - Debt Svc	+		
Capital Expenses - Equip	+	\$	-
TRS Exemption	+	\$	-
ERS Exemption	+	\$	-
Tax Levy Limit	=	\$	123,070,450
Levy Increase		\$	2,716,599
Available Levy Carryover		\$	-
Adjusted Levy Increase		\$	2,716,599
Adjusted Tax Levy Limit		\$	123,070,450
Percent Levy Increase			2.26%
Proposed Levy - April		\$	123,050,851.00
Levy Increase - April		\$	2,697,000.00
Percent Levy Increase - April			2.24%
Amount under Levy Limit - April		\$	19,599

**Williamsville CSD
2018-19 State Aid Projection
January Governor's Executive Budget**

January New York State Aid Estimate		State Aid Reductions	State Aid Calculations
2018-19 Governor's Aid Proposal	\$ 45,282,049		
2017-18 State Aid per reports	\$ 41,988,331		
State Aid Increase	\$ 3,293,718		
Reconciliation Items:			
2018-19 Governor's Aid Proposal			\$ 45,282,049
Universal Pre-K funding is recorded in the Federal Fund		\$ (542,631)	
Governor's projection is based on full expenditure of 2017-18 budget. Projected reductions to aid		\$ (700,000)	
BOCES letter to Williamsville stating aid reduction		\$ (683,999)	
Building Aid (Projects not Complete)			
0010-024 North Field	\$ (258,536)		
0007-016 Heim middle	\$ (145,474)		
0002-015 Dodge	\$ (35,851)		
0003-018 Maple East	\$ (12,589)		
0005-024 South Athletic Field	\$ (466,340)		
0005-025 South Building	\$ (159,309)		
0006-017 Forest	\$ (38,121)		
0007-017 Heim middle	\$ (34,750)		
0012-021 Casey middle	\$ (53,574)		
016-023 East	\$ (29,712)		
Subtotal		\$ (1,234,256)	
Total State Aid reductions			\$ (3,160,886)
Total Projected State Aid			\$ 42,121,163
2017-18 State Aid			\$ 40,582,210
February State Aid Estimate			\$ 1,538,953
February State Aid Estimate based on Final NYS Budget in April 2018			\$ 1,600,000



2018-2019 BUDGET DEVELOPMENT State Aid Projection



2018-2019 BUDGET DEVELOPMENT

Estimated Revenue Increase

State Aid	\$1,600,000
Sales tax	\$ -0-
PILOTS	\$ -0-
Other	\$ -0-
Levy	<u>\$2,697,000</u>
Total	<u><u>\$4,297,000</u></u>



2018-2019 BUDGET DEVELOPMENT

REVENUE BUDGET FACTORS

2017-18 Base Budget	\$186,135,210
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2018-19 State Aid Increase	1,600,000
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2018-19 Tax Levy Increase	2,697,000
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Draft 2018-19 Budget	\$190,432,210
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Tax Levy Increase <i>(Under tax cap limit)</i>	2.24%
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2018-2019 BUDGET DEVELOPMENT

EXPENSE BUDGET FACTORS



2017-18 Base Budget	\$186,135,210
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2018-19 Program Continuation	5,597,000
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Draft 2018-19 Budget	\$191,732,210
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Percent Budget to Budget	3.0%
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2018-2019 BUDGET DEVELOPMENT

BUDGET SUMMARY



2018-2019 Expense Budget*	\$191,732,210
2018-2019 Revenue Budget	190,432,210
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Budget Deficit	\$(1,300,000)

**Does not include any Program Support items contained in the \$2,010,000. Some selected support items may be included in final budget.*

2018-2019 BUDGET DEVELOPMENT

NEXT STEPS

PRIORITIZE
possible budget
reductions and
targeted
enhancements

ASSESS
mandated cost
increases.

REVIEW
2018-19 NYS
Aid projections
and tax cap
calculation.





2018-2019 BUDGET DEVELOPMENT TIMELINE

Jan. 9 – Board Meeting

- Program Continuation Report
- Required Expenses

Feb. 13 – Budget Work Session

- Tax Cap Review
- Preliminary Revenue Outlook
- Budget Reduction Options

Mar. 13 – Board Meeting & Budget Forum

- 2018-19 Preliminary Budget Presentation
- Consider Proposition Resolutions

Mar. 27 – Budget Work Session

- Review Preliminary Budget
- Discuss Budget Reduction Items, as needed
- Adopt Proposition Resolutions

April 10 – Board Meeting

- Adopt 2018-2019 Proposed Budget

May 3 – Budget Hearing

- Annual Budget Hearing
- School Board Candidates' Night

May 15 – VOTE!

- Annual Budget Vote and School Board Election