

# Williamson Central Schools

Budget Development 2020-21

April 7, 2021



# Agenda

- State Budget
  - State Aid Allocations
  - Federal Stimulus Allocations
  - “The devil is in the details”
- Expenditures
- Budget Summary
  - Existing gap



# State Aid - NYS Budget

	Budget Workshop Projection	Final State Budget	Increase/Decrease from Projection	Updated Budget Projection	Rationale
Foundation Aid	\$7,975,000	\$8,206,302	\$231,302	\$8,206,000	Will be paid under current law
Public High Cost	\$185,000	\$150,648	-\$34,352	\$150,000	Variability in student placements throughout the year impacts these reimbursements
Private High Cost	\$125,000	\$174,261	\$49,261	\$150,000	
Building Aid	\$1,550,000	\$816,906	-\$733,094	\$1,500,000	Phase II of capital project not showing up yet. Phase III won't fall into 21-22 year.
BOCES Aid	\$1,180,000	\$1,509,958	\$329,958	\$1,180,000	Both are based upon SAMs data for next year's budget but do not reflect actual expenditures
Transportation Aid	\$1,080,000	\$1,417,283	\$337,283	\$1,080,000	
IMA (Hardware, Software, Library, Text)	\$100,000	\$98,625	-\$1,375	\$98,000	Flat formula will be paid
"Services Aid"			\$0		
<b>Total NYS Aid</b>	<b>\$12,195,000</b>	<b>\$12,373,983</b>	<b>\$178,983</b>	<b>\$12,364,000</b>	

## State Budget

- Rejects Governor's attempt to consolidate expense based aid
- Rejects Governor's attempt to replace State funding with Federal funds
- Increases foundation aid statewide \$1.4 Billion (2.89% for Williamson)



# State Budget - Federal Allocations

- Three (current) tiers of federal funds being distributed to schools
  - CARES Act (Coronavirus Aid, Relief and Economic Security)
    - \$201,384 for Williamson in 2020-21 budget
    - Governor Cuomo supplanted 2020-21 foundation aid with this funding
  - CRRSA Act (Coronavirus Response and Relief Supplemental Appropriations)
    - \$932,154 for Williamson
  - ARP Act (American Rescue Plan)
    - \$2,009,570 for Williamson
- CRRSA and ARP will be budgeted in the special aid (F) fund, separate from regular school operating budgets
  - Each have particular rules on eligible expenditures and set-asides for temporary remedial services
  - These will function similarly to Title or IDEA grants
  - Allocations will span (and must be used over) **multiple years** through 2024-25

CARES 2021	CRRSA 2022	ARP 2023
March 13, 2020 - September 2021		
	March 13, 2020 - September 2022	
		March 13, 2020 - September 2023



# Total Revenues

Description	2020 - 21 Budget	2021 - 22 Proposed Budget	Dollar Change	Percent Change
LOCAL TAX ITEMS	\$11,360,729	\$11,696,047	\$335,318	2.95%
OTHER LOCAL REVENUES	\$328,000	\$310,000	-\$18,000	-5.49%
NEW YORK STATE AID	\$12,305,000	\$12,364,000	\$59,000	0.48%
FEDERAL MEDICAID	\$52,000	\$50,000	-\$2,000	-3.85%
INTERFUND TRANSFERS (RESERVE USE/DEBT RESERVE)	\$435,000	\$268,223	-\$166,777	-38.34%
<b>Grand Totals:</b>	<b>\$24,480,729</b>	<b>\$24,688,270</b>	<b>\$207,541</b>	<b>0.85%</b>

- Local tax items includes 3.2% Tax Cap compliant levy
  - Includes 1% increase due to \$106,381 eligible rollover from last year's levy
    - On a home assessed at \$100,000 with STAR it is anticipated this would be a yearly increase of approximately\* \$60
    - This will vary by town as assessments change (+\$66 in Marion to -\$220 in Ontario)
  - Without rollover tax levy limit would be 2.2%
    - On a home assessed at \$100,000 with STAR it is anticipated this would be a yearly increase of approximately\* \$45 (+\$50 in Marion to -\$235 in Ontario)
- CRRSA and ARP do not appear here because they are now isolated in the special aid fund



*\*All tax value projections are subject to final assessment values established by townships and may change*

# Expenditures

Function Area	Description	2020 - 21 Budget	2021-22 Projected Budget	Dollar Change (Year to Year)	Percent Change
10	TOTAL BOARD OF EDUCATION	\$26,113	\$26,115	\$2	0.01%
12	TOTAL CENTRAL ADMINISTRATION	\$230,612	\$236,900	\$6,288	2.73%
13	TOTAL FINANCE AND AUDIT	\$309,438	\$369,125	\$59,687	19.29%
14	TOTAL STAFF / PUBLIC INFORMATION	\$127,266	\$111,670	-\$15,596	-12.25%
16	TOTAL CENTRAL SERVICES AND OPERATIONS	\$1,698,241	\$1,779,185	\$80,944	4.77%
19	TOTAL SPECIAL ITEMS (INSURANCES)	\$232,703	\$245,150	\$12,447	5.35%
20	TOTAL ADMINISTRATION & IMPROVEMENT	\$1,106,271	\$915,595	-\$190,676	-17.24%
21	TOTAL TEACHING - REGULAR SCHOOL	\$5,634,684	\$5,747,125	\$112,441	2.00%
22	TOTAL SPECIAL AND OCCUPATIONAL EDUCATION	\$3,572,551	\$3,773,485	\$200,934	5.62%
23	TOTAL SUMMER SCHOOLS	\$147,994	\$89,150	-\$58,844	-39.76%
26	TOTAL INSTRUCTIONAL MEDIA AND TECH	\$1,102,576	\$1,177,855	\$75,279	6.83%
28	TOTAL PUPIL SERVICES (HEALTH/PSYCH)	\$1,315,136	\$1,279,360	-\$35,776	-2.72%
55	TOTAL PUPIL TRANSPORTATION	\$1,265,300	\$1,291,615	\$26,315	2.08%
90	TOTAL EMPLOYEE BENEFITS	\$5,700,124	\$6,123,585	\$423,461	7.43%
97	TOTAL DEBT SERVICE	\$2,031,168	\$1,969,390	-\$61,778	-3.04%
99	TOTAL INTERFUND TRANSFERS	\$130,552	\$150,000	\$19,448	14.90%
	<b>Grand Totals:</b>	<b>\$24,630,729</b>	<b>\$25,285,305</b>	<b>\$654,576</b>	<b>2.66%</b>



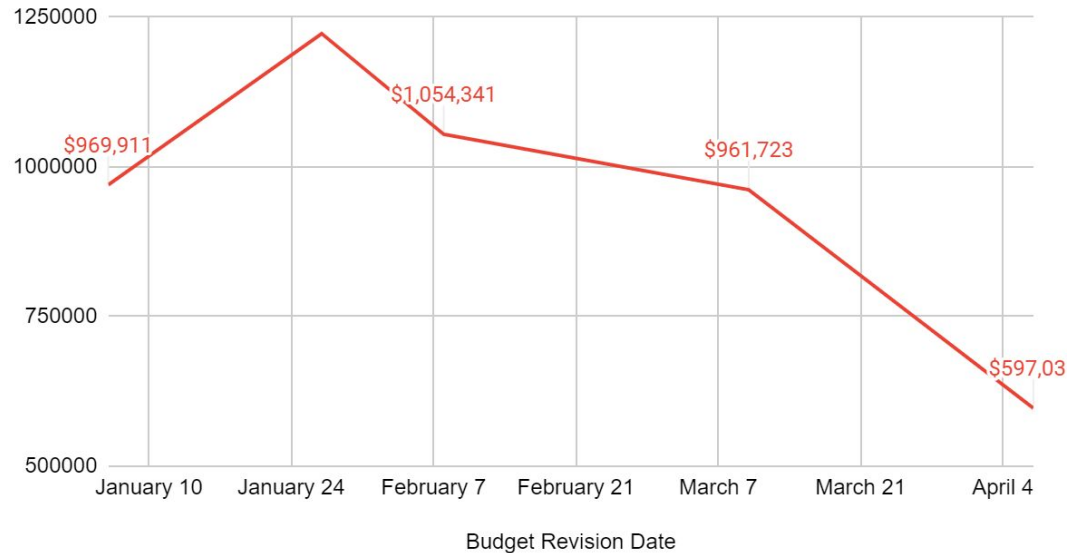
# Summary

Current Anticipated Revenues \$ 24,688,270

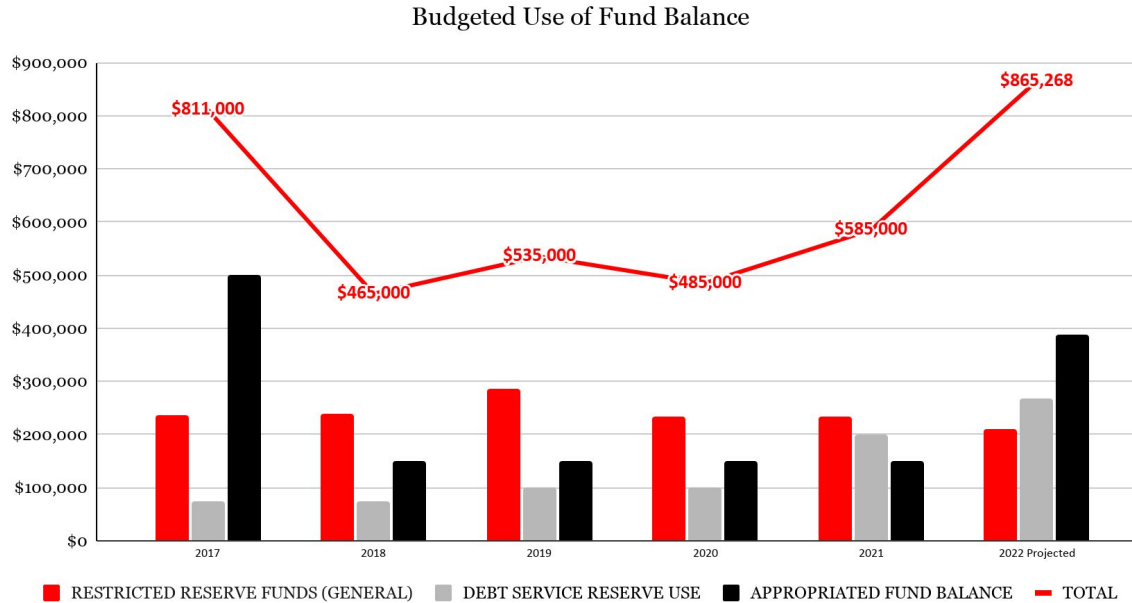
Current Anticipated Expenditures \$ 25,285,305

Current Anticipated Gap \$ 597,035

### Budget Gap to Close



# Budgeted Use of Fund Balance



- Currently we would be utilizing a similar amount of fund balance as 2016-2017
- Relatively level in use of general reserves, increases in use of debt service reserve and appropriated fund balance





Questions?

