

# Williamson Central Schools

2021-22 Proposed Budget

April 21, 2021

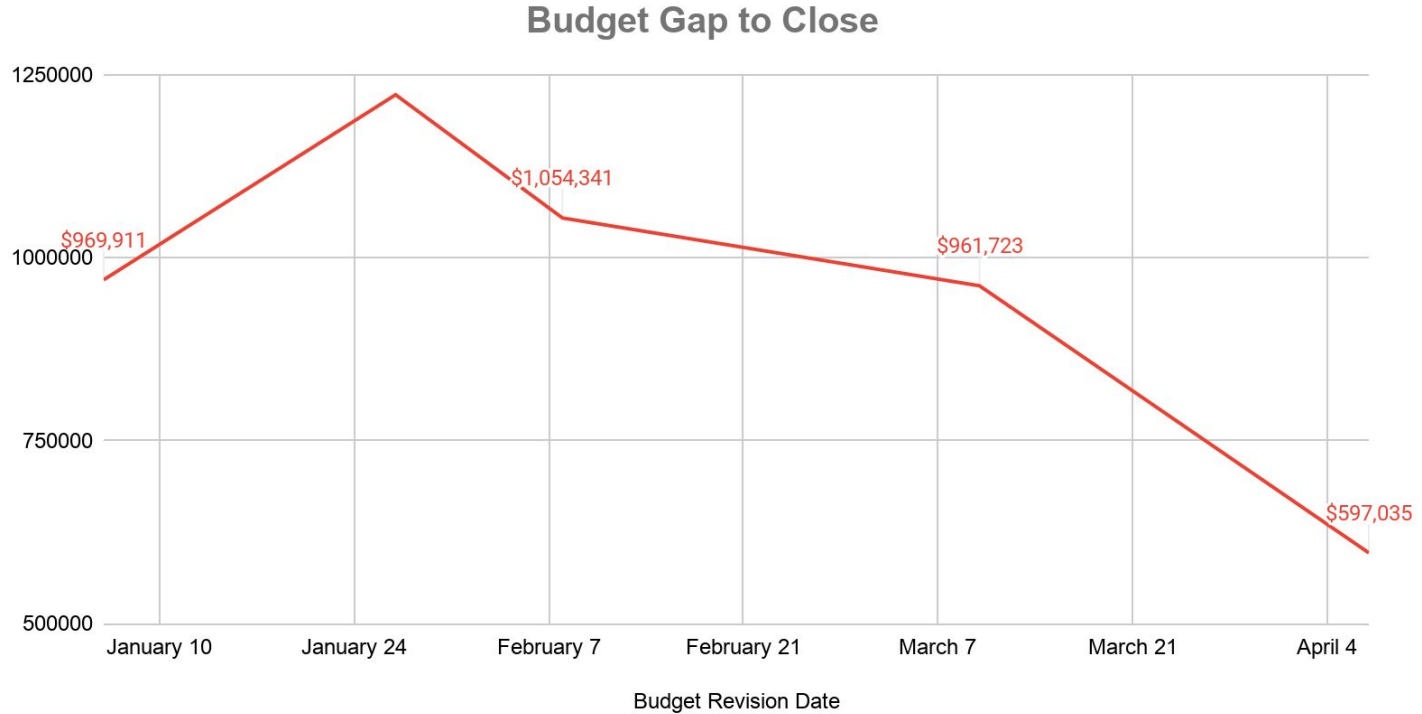


# AGENDA

- REVISION HISTORY
- FUNDING SOURCES
  - Breakdown by Source
  - Detail Comparison
- EXPENDITURE BUDGET
  - Breakdown by Source
  - 3 Part Budget Detail With Notes
  - Summary
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# BUDGET REVISION HISTORY



# FUNDING



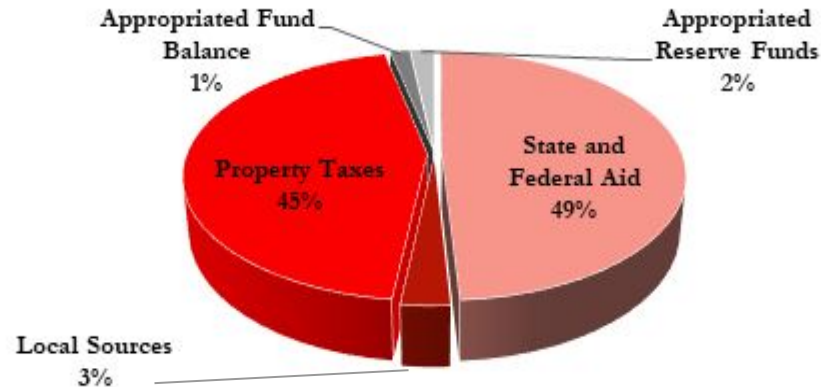
# 2021-22 BREAKDOWN OF FUNDING SOURCES

**STATE AND FEDERAL AID** - This category includes NYS foundation (basic) aid, as well as categorical expense based aids to support BOCES services, debt service from capital projects, transportation costs, and instructional materials. The District also receives federal reimbursement for eligible Medicaid services.

**REAL PROPERTY TAX** – This category includes the local property tax levy as well as Payments in Lieu of Taxes (PILOTS) under industrial development agreements.

**LOCAL SOURCES** – This category includes Williamson’s allocated share of sales tax from Wayne County, interest earned on the District reserves and cash on hand, and other miscellaneous refunds and fees for services.

**FUND BALANCE AND RESERVE** – This category includes the utilization of surplus funds from the prior year’s budget as well as debt service reserves to reduce taxes. The District also appropriates funds from several reserves to defray costs of certain employee benefits and insurances.



# FUNDING SOURCES 2021-22

	2020-21 Enacted Budget	2021- 22 Proposed Budget	Year-To-Year Change
<b>REVENUES</b>			
State Aid	\$12,305,000	\$12,364,000	\$59,000
Other Local Revenues (Tuition, Fees)	\$328,000	\$310,000	-\$18,000
Property Taxes	\$10,737,729	\$11,081,047	\$343,318
Wayne County Sales Tax	\$385,000	\$385,000	\$0
Payments in Lieu of Taxes (PILOTs)	\$238,000	\$230,000	-\$8,000
Federal Reimbursement	\$52,000	\$50,000	-\$2,000
<b>TOTAL</b>	<b>\$24,045,729</b>	<b>\$24,420,047</b>	<b>\$374,318</b>
<b>USE OF RESERVES AND FUND BALANCES</b>			
Employee Benefit Accrued Liability Reserve	\$35,000	\$35,000	\$0
Employee Retirement Contribution Reserve	\$100,000	\$100,000	\$0
Teacher Retirement Reserve	\$0	\$15,000	\$15,000
Liability Reserve	\$100,000	\$50,000	-\$50,000
Unemployment Insurance Reserve	\$0	\$10,000	\$10,000
Debt Service Reserve	\$200,000	\$268,223	\$68,223
Appropriated Fund Balance	\$150,000	\$387,035	\$237,035
<b>TOTAL</b>	<b>\$585,000</b>	<b>\$865,258</b>	<b>\$280,258</b>
<b>TOTAL FUNDING</b>	\$24,630,729	\$25,285,305	\$654,576

# EXPENDITURE PLAN



# 2021-22 BREAKDOWN OF EXPENDITURES

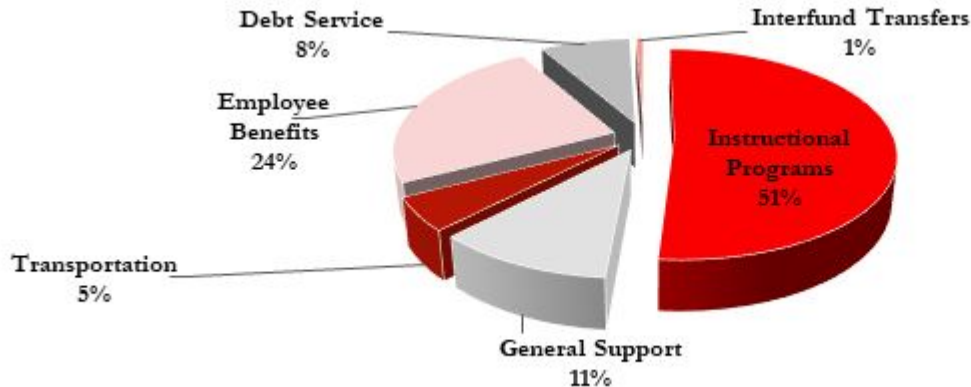
**INSTRUCTION** – This category includes teacher’s salaries, student support services, instructional technology and curriculum coordination, instructional materials, BOCES instructional programs, co-curricular and extra-curricular programs.

**GENERAL SUPPORT** – This category includes maintenance of buildings, grounds, and infrastructure, utility costs, central administration for human resources and finance, and costs related to legal support, compliance, and governance.

**TRANSPORTATION** – This category includes the operational costs for transportation of students to District schools, parochial and private schools, BOCES programs, field trips, and extra-curricular events.

**EMPLOYEE BENEFITS** – This category includes the cost of social security, NYS retirement systems, health insurance, worker’s compensation and unemployment insurances. Insurance premiums and retirement system contributions are the most difficult area of the budget to control cost growth.

**DEBT SERVICE AND INTERFUND TRANSFERS** – This category includes debt service from capital projects, which is supported by associated state building aid, as well as support of the Districts special education – summer and residential programs.





# 3 PART BUDGET FORMAT - ADMINISTRATIVE COMPONENT

	2020-21 Enacted Budget	2021- 22 Proposed Budget	Year-To-Year Change
<b>ADMINISTRATIVE COMPONENT</b>			
Board of Education	\$26,112	\$26,115	\$3
Central Administration & Finance	\$540,052	\$606,025	\$65,973
Legal Services, Personnel, Public Information	\$111,553	\$93,420	-\$18,133
Central Services and Special Items	\$422,630	\$538,300	\$115,670
Curriculum Development and Supervision	\$1,106,271	\$820,225	-\$286,046
Benefits	<u>\$598,972</u>	<u>\$674,056</u>	<u>\$75,084</u>
<b>TOTAL - ADMINISTRATIVE</b>	<b>\$2,805,591</b>	<b>\$2,758,141</b>	<b>-\$47,450</b>
<i>Percent of Total Budget</i>	<i>11.39%</i>	<i>10.91%</i>	<i>-0.48%</i>



# ADMINISTRATIVE COMPONENT NOTES

- BOCES aidable treasury service
- Additional appropriations to support digital learning systems and secure data warehousing (BOCES aidable)
- Consolidation of Administrative responsibilities to Director of Curriculum, Instruction and Assessment
  - Abolish Director of Pupil Personnel Services (Vacated)
  - Abolish Deputy Superintendent (Retirement)
- Total cost avoidance of over \$200,000 in salaries and associated benefits
- Administrative component represents net reduction of \$47,450 from 2020-21 and is reduced from 11.39% of total budget to 10.91% of total budget



# 3 PART BUDGET FORMAT - PROGRAM COMPONENT

	2020-21 Enacted Budget	2021- 22 Proposed Budget	Year-To-Year Change
<b>INSTRUCTIONAL PROGRAM COMPONENT</b>			
Teaching - Regular School	\$5,634,684	\$5,842,495	\$207,811
Programs for Students with Disabilities & Occ Ed	\$3,572,550	\$3,773,485	\$200,935
Special Services, Instructional Media, and Pupil Services	\$2,273,379	\$2,264,815	-\$8,564
Co-curricular and Athletics	\$338,592	\$349,800	\$11,208
Transportation	\$1,265,300	\$1,291,615	\$26,315
Benefits	<u>\$4,846,451</u>	<u>\$5,137,445</u>	<u>\$290,994</u>
<b>TOTAL - PROGRAM</b>	<b>\$17,930,956</b>	<b>\$18,659,655</b>	<b>\$728,699</b>
<b>Percent of Total Budget</b>	<b>72.80%</b>	<b>73.80%</b>	<b>1.00%</b>



# PROGRAM COMPONENT NOTES

- Preserves class sizes and instructional programs at all levels
- Supports additional Career and Technical Education pathways for students
- Supports continued Multiple Tiered Instructional Support Systems framework implementation
- Over \$100,000 cost avoidance due to unfilled retirements or resignations
- Includes existing summer school opportunities at Elementary and High level, and expanded summer school opportunities at Middle Level
- Supports sustainable plan for 1:1 technology in the classroom
- Instructional program increases from 72.8% of budget to 73.8% for 21-22



# 3 PART BUDGET FORMAT - CAPITAL COMPONENT

	2020-21 Enacted Budget	2021- 22 Proposed Budget	Year-To-Year Change
<b>CAPITAL COMPONENT</b>			
Operation and Maintenance of Plant	\$1,508,313	\$1,486,035	-\$22,278
Benefits	\$254,700	\$312,084	\$57,384
Debt Service and Transfers	<u>\$2,131,168</u>	<u>\$2,069,390</u>	<u>-\$61,778</u>
<b>TOTAL - CAPITAL</b>	<b>\$3,894,181</b>	<b>\$3,867,509</b>	<b>-\$26,672</b>
<b>Percent of Total Budget</b>	<b>15.81%</b>	<b>15.30%</b>	<b>-0.51%</b>



# CAPITAL COMPONENT NOTES

- Includes cost avoidance of approximately \$40,000 for evening custodian position due to attrition
- Supports the debt obligations of current and past capital projects, offset to a large degree by NYS building and transportation aid revenues
- Capital component decreases \$26,672 from 20-21 and goes from 15.81% of budget to 15.3%
- Makes continued use of the NYS \$100,000 Capital Outlay Project

As a component of the 2012 Capital Improvement Project the front of Williamson Middle School had brick and fascia components refurbished. With the 2021-22 outlay project the District seeks to continue this work refurbishing fascia, window sills, and brick features on the East and West wing building exteriors.



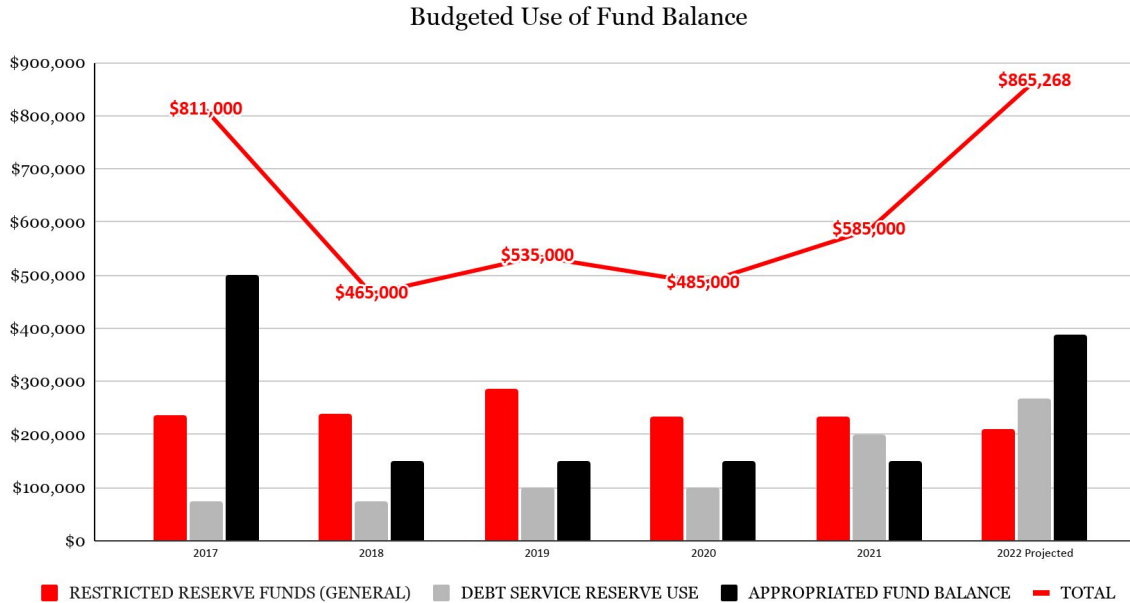
# TOTAL BUDGET - 3 PART SUMMARIES

	2020-21 Enacted Budget	2021- 22 Proposed Budget	Year-To-Year Change
TOTAL - ADMINISTRATIVE	\$2,805,591	\$2,758,141	-\$47,450
TOTAL - PROGRAM	\$17,930,956	\$18,659,655	\$728,699
TOTAL - CAPITAL	\$3,894,181	\$3,867,509	-\$26,672
<b>TOTAL BUDGET</b>	<b>\$24,630,729*</b>	<b>\$25,285,305</b>	<b>\$654,576</b>

Administrative and Capital components are actually net decreases, while investment in the Instructional Program component is up approximately 4%



# Budgeted Use of Fund Balance



- Slightly reduced use of general reserves
- Increased use of debt service reserve is one-time
- Increased use of appropriated fund balance should be addressed moving forward





# Ballot Propositions



Proposition #1

Budget

**What:** Shall the proposed school budget for the period July 1, 2021 to June 30, 2022 in the amount of \$25,285,305 be approved and shall the transfer of \$50,000 from the Liability Reserve Fund be used to support the 2021-22 proposed budget?

**Why:** This is the voter approval necessary for the District's annual operating budget. If defeated, a second vote would be held in June with the potential of implementing a contingency budget that would remove certain programs and services.



Proposition #2  
Bus Purchase

**What:** Resolved that the Board of Education of the Williamson Central School District is hereby authorized to undertake the acquisition of four (4) 65-passenger school buses, at an estimated maximum cost of \$123,000 each, all at an estimated maximum aggregate cost of \$492,000, less trade-in value, if any, and to appropriate and expend from the existing bus purchase reserve fund \$230,000 for such costs, and that the balance of such costs, or so much thereof as may be necessary, shall be raised by the levy of a tax to be collected in annual installments; and, in anticipation of such tax, debt obligations of the school district as may be necessary not to exceed \$262,000 shall be issued, or the school district may enter into an installment purchase contract if the Board of Education determines that it is in the best interest of the school district to finance the purchase in that method.

**Why:** The District receives NYS Transportation aid on 84.7% of the total purchase price of these vehicles. Using the bus purchase reserve to help offset the local cost (down payment) for this purchase makes this tax neutral. Replacing buses on a five-year cycle will ensure the District is reducing maintenance costs for the fleet by always having a bumper to bumper warranty in place on buses while also recouping NYS transportation aid.



**Proposition #3**  
**Bus Reserve**

**What:** Resolved that the Board of Education of the Williamson Central School District is hereby authorized to establish a Transportation Vehicle Replacement Reserve Fund pursuant to Section 3651 of the Education Law (to be known as the “2021 Transportation Vehicle Replacement Reserve Fund”), with the purpose of such fund being to finance the purchase of school buses, vehicles and equipment that would be eligible for financing under the Local Finance Law, and costs incidental thereto, the ultimate amount of such fund to be \$2,500,000, plus earnings thereon, the probable term of such fund to be ten (10) years, but such fund shall continue in existence until liquidated in accordance with the Education Law or until the funds are exhausted, and the sources from which the funds shall be obtained for such Reserve are (i) amounts from budgetary appropriations from time to time, and (ii) unappropriated fund balance made available by the Board of Education from time to time, and (iii) New York State Aid received and made available by the Board of Education from time to time, all as permitted by law

**Why:** Having a bus purchase reserve allows the District to reserve any unspent operating surplus funds and apply them towards future bus purchases (such as those outlined in proposition 2). Utilizing a reserve for this purpose helps the District ensure its bus replacements will not require additional property tax levy increases for capital expenses.



Questions?

