

CONNECTION

Special
BUDGET
ISSUE
2024

A publication for the residents of the Williamsville Central School District



Claire Cullen, North High School



Jayden Kensy, Maple West Elementary



Brooklynn McGee, Heim Middle School



Dominic Laettner, Casey Middle School

ANNUAL DISTRICT BUDGET VOTE & SCHOOL BOARD ELECTION

**TUESDAY,
MAY 21, 2024**

7 a.m. - 9 p.m.

North High School Gym
1595 Hopkins Road



Budget-At-A-Glance

2024-2025 Proposed Budget

\$232,740,574

Budget-to-Budget Increase:
4.19%

Tax Levy Increase:
2.97%

(Below mandated New York State tax levy cap for
the Williamsville Central School District)

Budget Highlights

- Maintains all current academic and extracurricular programming for students.
- Additional special education classrooms and behavior technicians.
- Tax levy increase is below state tax cap limit.

For detailed information about the
2024-2025 Proposed Budget, visit the District website: www.williamsvillek12.org



Dear Members of the Board of Education and Community,

I am pleased to present and recommend the 2024-2025 proposed budget to our school community. This balanced budget reflects our commitment to educational excellence that empowers all students to develop their unique potential and thrive as learners, citizens, and leaders in a diverse global community.

The proposed \$232,740,574 budget represents a 4.19% spending increase driven mainly through contractual obligations for District employees and mandated expenses. The proposed tax levy is 2.97%, which is below the New York State tax levy cap by \$1,504,000 for Williamsville Schools. The proposed budget ensures all current instructional programs are maintained and also allows the District to add additional self-contained special education classes and behavior technicians.

This year on the ballot, stakeholders will also have the opportunity to approve additional funding for the Elementary School Air Conditioning Project. **It is important to note this capital project funding does not increase the tax rate, tax levy, or impact future budgets.**

In 2022, voters approved the Elementary School Air Conditioning Project, a \$64.1 million capital project designed to provide air conditioning to the District's six elementary schools. The District, its architects and engineers, designed the project and received bids in October of 2023. Bids came in nearly \$22.9 million over the amount budgeted.

This was due to several factors including a lack of construction workers due to the construction of the new Buffalo Bills stadium, Amazon Distribution, and Edwards Vacuum Plant. Labor costs were also twice as high as estimated, and material costs were higher than expected.

In an effort to proceed with the Elementary School Air Conditioning Project, the scope of work was adjusted to account for the construction, labor, and materials costs. At the March 26, 2024 Budget Work Session, the Board of Education approved \$22.9 million in additional funding support for the project through capital reserve funds and a budgetary outlay. With stakeholder approval, the additional funding will allow for the Elementary School Air Conditioning Project work to begin in 2025.

As a District, we are guided by the fundamental principle that everything we do is done in the best interest of our students. We believe students are our highest priority, in providing a welcoming environment that prioritizes safety, wellness, and belonging, and that learning is a continuous, lifelong process.

Questions or concerns about the 2024-2025 proposed budget can be sent to budgetfeedback@willamsvillek12.org. We encourage all of our stakeholders to visit the District website at www.willamsvillek12.org to view the budget presentations. The Annual Budget Hearing is Thursday, May 9, 2024. The Budget Vote and School Board Election is Tuesday, May 21, 2024 at Williamsville North High School.

Thank you for your continued partnership and support of the Williamsville Central School District.

Sincerely,

Dr. Darren J. Brown-Hall
Superintendent of Schools



Dear Neighbors,

It has been amazing to see the incredible work, growth, and success of our school community. During our Board of Education building visits throughout the year, we saw first-hand the investment and impact of our community's support of public education. The proposed balanced budget of \$232,740,574 is a fiscally responsible budget that preserves current academic and extracurricular programming, and one that I am confident our community will once again support.

We also shared these successes during our monthly Board of Education Meetings with curricular highlights and updates presented by the Office of Instruction, Office of Exceptional Education and Student Services, along with our School Spotlights and Recognitions. From 4th Grade Student Council at Country Parkway, Family and Consumer Sciences classes working on projects to impact the community, celebrating a state wrestling champion from Williamsville North, and a Drama Masterclass at Williamsville South, I am certain we are living up to our Mission as a District.

On the ballot this year, we are also presenting for approval the Capital Project Proposition for the additional funding needed for the Elementary School Air Conditioning Project. This will allow our six elementary schools to remain cool and comfortable for student learning during the warmer months of the year. As stated throughout the planning process, there is **no financial impact** to this year's budget or future budgets by allocating additional funding. We plan to continue to invest in the future of our District with the Capital Reserve Fund, for projects such as these.

Along with the aforementioned propositions, this year we are electing three Board of Education members. The top three candidates in the May election will be elected to serve 3-year terms beginning July 1, 2024.

Please continue to stay informed and engaged as we move toward the budget vote and elections.

We look forward to seeing you at the polls on May 21st.

Sincerely,

Dr. Swaroop Singh
President, Board of Education

Voter Qualifications

In accordance with New York State law, to vote in the District's Annual Budget Vote and School Board Election, you must be:

- 18 years of age
- A citizen of the United States
- A resident of the District for at least 30 days prior to the vote
- Photo I.D. required on the day of the vote

SAMPLE BALLOT

**Tuesday, MAY 21, 2024****PROPOSITION #1 - BUDGET**

SHALL IT BE RESOLVED: That the Budget for the year 2024-2025 presented by the Board of Education be approved?

YES NO

PROPOSITION #2 - CAPITAL RESERVE FUND PROPOSITION

That the Board of Education of the Williamsville Central School District, in the County of Erie, New York (the "District"), is hereby authorized to establish a new capital reserve fund in accordance with the provisions of Education Law section 3651, to be designated "Capital Reserve Fund 2024" ("the Fund"), for the purpose of funding, in whole or in part, future capital improvements to any of the District's buildings and sites and other infrastructure improvements or similar projects including security improvements to school buildings, and the acquisition of original furnishings, equipment, machinery, and apparatus, in or around any such capital improvements; the probable funding term of which will not exceed eighteen (18) years from the date of establishment; the ultimate principal amount therein to total \$39,500,000 plus interest earnings thereon; such amount to be provided from the transfers from unappropriated balances in the District's general fund; the information regarding this reserve will be reported to the Board of Education on an annual basis subsequent to the completion of the District's annual external audit.

YES NO

PROPOSITION #3 - CAPITAL RESERVE FUND / APPROPRIATION PROPOSITION

(a) That the Board of Education of the Williamsville Central School District, in the County of Erie, New York (the "District"), is hereby authorized to expend the amount of not to exceed \$22,960,000 in addition to the \$64,119,318 heretofore approved by the voters on May 17, 2022 for the construction of air conditioning improvements at various District school buildings (the "Project"), such additional amount needed on account of unanticipated increases in the cost of the Project; and (b) that the amount of not to exceed \$260,000 from the District's "Capital Reserve Fund-2016", that the amount of not to exceed \$5,700,000 from the District's "Capital Reserve Fund- 2019" and that the amount of not to exceed \$14,000,000 from the District's "Capital Reserve Fund-2022" are hereby authorized to be expended to pay for a portion of the cost of the Project; and (c) that, as part of and included within the budget for the 2024-2025 fiscal year, a tax is hereby voted in the amount not to exceed \$3,000,000 in the 2024- 2025 fiscal year to pay the balance of the cost of the Project.

YES NO

PROPOSITION #4 - VOTE FOR ANY THREE BOARD MEMBERS

Election of three (3) board members, with the candidates having the three highest number of votes to each serve a term of three (3) years beginning on July 1, 2024 and continuing through June 30, 2027.

1A
Dr. Michael J.
Littman

2A
Philip G.
Danielson

3A
Maureen
Poulin

4A
Endell J.
Osuna, Esq.

5A
Dawn
Fletch

6A
Dr. Swaroop S.
Singh

Absentee/Early Vote

Ballot Request Information

Ballot packets will be fulfilled upon request. A District voter must request in advance an application for an absentee/early vote ballot. Absentee Ballot: The voter must complete the application and state the reason they will not be able to appear in person on the day of the District vote for which the absentee ballot is requested. Early Vote Ballot: The voter must complete the application for this request. The application must be received by the District Clerk at least seven (7) days before the vote if the ballot is to be mailed to the voter, or one (1) day before the vote if the ballot is to be delivered personally to the voter. Please send request to Lynn Carey, District Clerk, email: LCarey@Williamsvillek12.org or call 716.626.8092 (if emailing - please include "Application" in the subject line).

Application Information for Absentee, Military, and Early Vote Ballots

Applications for Absentee Ballot and Applications for Military Absentee Ballot are available after April 1st (45 days prior to May 21st) and applications for Early Vote Ballot (30 days prior to May 21st) at District Office during normal business hours, electronically by request from Lynn Carey, District Clerk, LCarey@willamsvillek12.org or call 716.626.8092.

1. The voter will need to complete the application and return it to the District Clerk. The District Clerk must receive this application for absentee ballot or the early voter ballot at least seven (7) days before the election (by May 14th)

if the application is to be mailed to the voter. The military application for absentee ballot must be received no later than April 22nd.

2. Budget Vote and Board of Education Member Election - Absentee/Early Vote Ballot will be mailed or available for pick up for those who completed the application at District office sometime after April 22nd.

Once application and absentee/early vote ballot is requested:

1. The packet, with application included (if not completed), can be mailed out or picked up at District Office, 105 Casey Road, E. Amherst.
2. The voter would return the completed packet to the District Clerk. Several options are available when turning in the packet:
 - a. Return completed application and ballot by mail according to the instructions in the packet.
 - b. Place in locked drop box located outside of entryway to District Office (door #14), 105 Casey Road, E. Amherst.
 - c. Return to District Office, 105 Casey Road, E. Amherst, during regular office hours.

Absentee or Early Vote Ballot must be received by the District Clerk no later than 5:00 p.m. on May 21, 2024.

Questions: Please call the District Clerk, Lynn Carey at 716.626.8092 or email LCarey@Williamsvillek12.org.

General Support

The General Support category of the operating budget covers instruction-related managerial functions for the entire District. Included are funds which make it possible for the Board of Education and its Chief School Officer, the Superintendent of Schools, to carry out required responsibilities. Also included in this category are funds for the strictly regulated financial operation of the District; operation and maintenance of the school buildings and grounds; fire and liability insurances, personnel management, legal affairs and public information expenses, and BOCES administrative charges.

Instruction

Instruction is the core of the school budget. This general category covers salaries for administrators, teachers, nurses, aides, related instructional personnel (library media specialists, school counselors, psychologists and social workers) and all materials, supplies, and equipment necessary to support the educational environment. Co-curricular and interscholastic athletic activities are also included in this general area of instruction.

Pupil Transportation and Other Community Services

Pupil Transportation - The District uses outside contractual services to provide regular transportation within and outside of the District for all students and for co-curricular and interscholastic athletic activities at other locations as well as for instructional-related field trips. **Other Community Services** - This general category includes costs related to District census activities and support for certain community use of facilities.

Employee Benefits

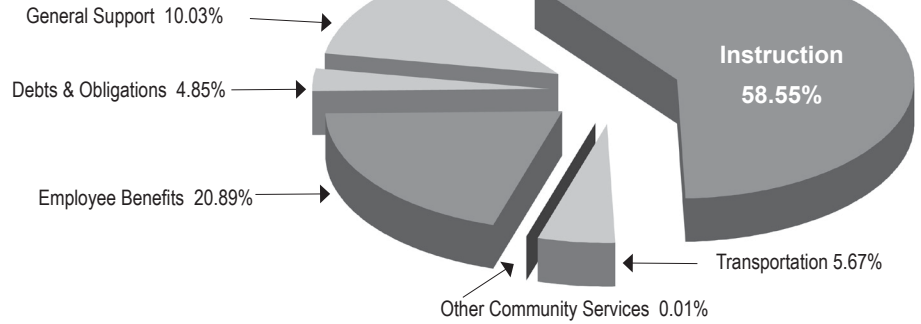
This category groups a variety of District benefit costs including required contributions to the State Retirement Systems, Social Security, Health/Medical Insurance, Workers' Compensation, and an Unemployment Insurance Fund.

Debts & Obligations

This category groups a variety of District-wide costs which are not included in other areas such as long term debt payments.

	2024-2025 PROPOSED	2023-2024 BUDGET
General Support		
Board of Education	\$ 113,055	\$ 112,055
Chief School Officer	\$ 418,373	\$ 342,055
Finance	\$ 814,369	\$ 763,377
Public Information	\$ 217,791	\$ 206,552
Human Resources & Legal Services	\$ 1,537,569	\$ 1,548,703
Operations & Management	\$ 14,559,652	\$ 15,039,500
Central Printing & Mailing	\$ 678,855	\$ 646,473
Data Processing	\$ 2,589,641	\$ 2,172,141
Special Items	\$ 2,405,400	\$ 2,346,655
TOTAL GENERAL SUPPORT	\$ 23,334,705	\$ 23,177,511
Instruction		
Curriculum & Staff Development	\$ 1,885,418	\$ 1,751,719
Supervision: Regular School	\$ 5,633,659	\$ 5,304,245
Teaching: Regular School	\$ 82,185,616	\$ 80,055,130
Exceptional Education & Student Services	\$ 26,839,600	\$ 25,711,796
Occupational Education	\$ 2,132,852	\$ 1,532,852
Teaching & Supervision: Special Schools	\$ 753,240	\$ 710,740
School Library & Audio-Visual Services	\$ 1,687,590	\$ 1,750,308
Computer Assisted Instruction	\$ 4,005,588	\$ 4,016,588
Guidance Services	\$ 3,842,850	\$ 3,857,789
Other Pupil Services	\$ 4,575,457	\$ 5,168,860
Co-Curricular Activities	\$ 539,650	\$ 517,650
Interscholastic Athletics	\$ 2,193,127	\$ 2,087,066
TOTAL INSTRUCTION	\$ 136,274,647	\$ 132,464,743
Pupil Transportation & Community Services		
Pupil Transportation	\$ 13,190,605	\$ 10,554,475
Other Community Services	\$ 21,000	\$ 21,000
TOTAL	\$ 13,211,605	\$ 10,575,475
Employee Benefits		
New York State Retirement Systems	\$ 12,571,015	\$ 12,560,295
Social Security	\$ 9,658,054	\$ 9,289,654
Unemployment Insurance	\$ 35,000	\$ 35,000
Medical Insurance	\$ 25,777,992	\$ 23,282,769
Other Benefits	\$ 585,252	\$ 585,252
TOTAL EMPLOYEE BENEFITS	\$ 48,627,313	\$ 45,752,970
Debts & Obligations		
Long Term Debt	\$ 11,092,304	\$ 11,217,304
Special Aid Fund	\$ 200,000	\$ 200,000
TOTAL	\$ 11,292,304	\$ 11,417,304
GRAND TOTAL	\$ 232,740,574	\$ 223,388,003

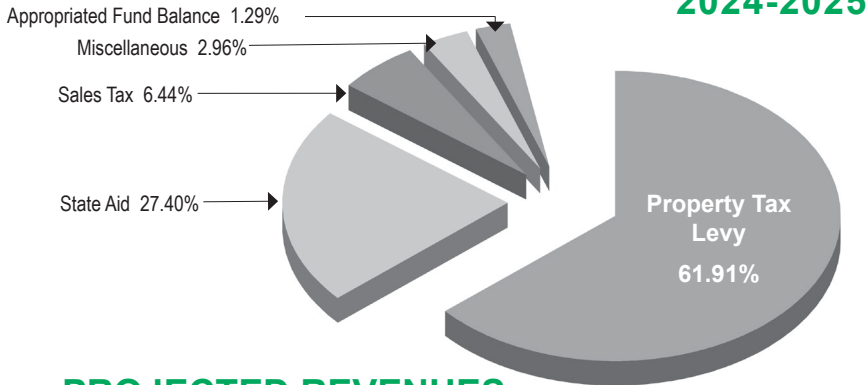
2024-2025



PROPOSED EXPENDITURES

	Proposed 2024-25	% of Total	2023-24	% of Total
General Support	\$ 23,334,705	10.03	\$ 23,177,511	10.38
Instruction	136,274,647	58.55	132,464,743	59.30
Transportation	13,190,605	5.67	10,554,475	4.72
Other Community Services	21,000	0.01	21,000	0.01
Employee Benefits	48,627,313	20.89	45,752,970	20.48
Debts & Obligations	11,292,304	4.85	11,417,304	5.11
TOTAL	232,740,574	100%	223,388,003	100%

CURRENT YEAR EXPENDITURES



PROJECTED REVENUES

	Proposed 2024-25	% of Total	2023-24	% of Total
Property Tax Levy	\$144,100,000	61.91	\$139,945,000	62.64
State Aid	63,773,074	27.40	58,875,503	26.36
Sales Tax	15,000,000	6.44	13,750,000	6.16
Miscellaneous	6,867,500	2.96	3,543,500	1.59
Appropriated Fund Balance	3,000,000	1.29	4,324,000	1.94
Appropriated Reserve Funds:				
♦ Employee Benefits	0	-	500,000	0.22
♦ Workers' Compensation	0	-	700,000	0.32
♦ Repair Reserve	0	-	0	-
♦ Unemployment Reserve	0	-	50,000	0.01
♦ Retirement Reserve	0	-	1,700,000	0.76
TOTAL	232,740,574	100%	223,388,003	100%

CURRENT YEAR REVENUES

2024-2025 COMPONENT BUDGET

Program: \$182,834,510

The Program Component includes all program expenditures, including the salaries and benefits of teachers and any school administrators or supervisors. Also, all transportation operating expenses including diesel fuel.

Capital: \$30,185,529

The Capital Component includes all transportation capital, debt service, and lease expenditures; costs resulting from court judgments, administrative orders or settled or compromised claims; and all facilities costs including lease expenditures, annual debt service and total debt for all District facilities financed by bonds and notes. Also, included are all expenditures associated with custodial/maintenance salaries and benefits, service contracts, supplies, utilities and maintenance repair of school facilities.

Administrative: \$ 19,720,535

The Administrative Component includes Board of Education and central administrative expenses; salaries and benefits of the Superintendent and all certified school administrators and supervisors who spend the majority of their time performing administrative or supervisory duties; all expenditures associated with the annual District budget vote; any consulting costs not directly related to student services and program planning; and all other administrative activities.

Total: \$ 232,740,574



Mary Finn, Mill Middle

2024 Tax Bills for Amherst and Clarence

The towns of Amherst and Clarence have completed a property value reassessment process that adjusts the homeowner's assessed value to equal 100% of market value. Each Amherst and Clarence homeowner can calculate the impact of the assessment process on their tax bill by inserting their assessment information in the formula below:

Formula to Calculate 2023 Equalized or Market Value:

- A. $\frac{2023 \text{ assessed value}}{2023 \text{ equalization rate}} = 2023 \text{ equalized assessed value or market value}$

Example - Amherst 2023

$\$251,000 / 62\% = \$404,838 = \text{equalized assessed value or market value}$

If your 2023 assessed value was \$251,000, you have a 2023 equalized assessed value of \$404,838. If your new 2024 assessed value is greater than \$404,838, it causes your tax bill to increase more than 2.97%, which is the school district increase. The tax bill increase above 2.97% is due to the Town of Amherst's reassessment process.

Example - Clarence 2023

$\$251,000 / 80\% = \$313,750 = \text{equalized assessed value or market value}$

If your 2023 assessed value was \$251,000, you have a 2023 equalized assessed value of \$313,750. If your new 2024 assessed value is greater than \$313,750, it causes your tax bill to increase more than the 2.97% school district increase. The tax bill increase above 2.97% is due to the Town of Clarence's reassessment process.

The proposed 2024-2025 levy that is voted on by the community in May does not change when town assessors issue final assessment numbers in the summer of 2024.

Tax Levy and Tax Cap

The 2024-2025 budget includes a tax levy that is \$1,504,060 below the tax cap limit. The tax cap limit provided the District an increase of \$5,659,000 or 4.04%. The tax levy increase is 2.97%.

Contingent Budget

The Board of Education is required by state law to implement a contingent budget if the proposed budget fails to receive community approval after two budget votes. Under a contingent budget, the school tax levy cannot exceed the prior year's tax levy. For the Williamsville Central School District, a contingent budget would require a \$4,155,000 reduction to the 2024-2025 proposed budget.



Elliott Miller, South High School

SCHOOL DISTRICT BUDGET NOTICE

OVERALL 2024-2025 BUDGET PROPOSAL

New York State requires the following presentation of 2024-2025 Budget Information:

	Budget Adopted for 2023-24 School Year	Budget Proposed for 2024-25 School Year	Contingency Budget for 2024-25 School Year*
Total budgeted amount, not including separate propositions	\$223,388,003	\$232,740,574	\$228,585,574
Increase/Decrease for 2024-25 school year		\$9,352,571	\$5,197,571
Percentage increase/decrease in proposed budget		4.19%	2.33%
Change in consumer price index		4.12%	
A. Proposed Levy to support the total budgeted amount	\$139,945,000	\$144,100,000	
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)	\$139,945,000	\$144,100,000	\$0
F. Total Permissible Exclusions	\$0	\$0	
G. School Tax Levy Limit, <u>excluding</u> levy for permissible exclusions	\$141,798,636	\$145,604,000	
H. Total proposed school year tax levy, excluding levy to support library debt and/or permissible exclusions (E-B-F+D)	\$139,945,000	\$144,100,000	
I. Difference: G-H (Negative Value Requires 60.0% Voter Approval; see note below regarding separate propositions)**	\$1,853,636	\$1,504,000	
Administrative Component	\$18,305,885	\$19,720,535	\$19,098,335
Program Component	\$174,578,976	\$182,834,510	\$179,612,710
Capital Component	\$30,503,142	\$30,185,529	\$29,874,529

*Provide a statement of assumptions made in projecting a contingency budget for the 2024-25 school year, should the proposed budget be defeated pursuant to Section 2023 of the Education Law.

The District's contingency budget reductions would remove \$2,327,200 from equipment codes and \$1,827,800 from program budget codes if a contingent budget situation were to occur.

**List Separate Propositions that are not included in the Total Budgeted Amount: (Tax levy associated with educational or transportation services propositions are not eligible for exclusion and may affect voter approval requirements).

Description	Amount
Capital reserve fund proposition (18 year life)	\$39,500,000
Capital reserve fund / appropriation proposition (elementary school air conditioning capital project)	\$22,960,000

Under the Budget Proposed for the 2024-2025 School Year

Estimated Basic STAR exemption savings¹

\$360

¹ The basic school tax relief (STAR) exemption is authorized by section 425 of the Real Property Tax Law.

The annual budget vote for the fiscal year 2024-2025 by the qualified voters of the Williamsville Central School District, Erie County, New York, will be held at North High School in said District on Tuesday, May 21, 2024 between the hours of 7:00am and 9:00pm, prevailing time in the North High School gym, at which time the polls will be opened to vote by voting ballot or machine.

2023-24 Board of Education

Dr. Swaroop Singh, *President*
Mrs. Crystal Kaczmarek-Bogner, *Vice President*
Ms. Christina Bleckinger, *Parliamentarian*
Mr. Stuart Bulan
Mr. Michael Buscaglia
Dr. Michael Littman
Mr. Mark Manna
Ms. Maureen Poulin
Dr. Kerry Spicer

Dr. Darren J. Brown-Hall, *Superintendent*
Mr. Nick Filipowski, *Editor*
Mrs. Amy Vohwinkel, *Graphic Designer*



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P.O. Box 5000
East Amherst, NY 14051-5000

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PTSA Council honors three individuals for Service to Youth

The 67th Annual Service to Youth Awards honored three individuals who have demonstrated extraordinary service to the children of the Williamsville Central School District. The 2024 Award recipients are:



**PROFESSIONAL
AWARD**

Thom Knab
*Dodge Elementary
School*



**SUPPORT STAFF
AWARD**

Lindsay Mang
*Dodge Elementary
School*



**VOLUNTEER
AWARD**

Suzanne VanSice
*Williamsville North
High School*



Alexandra Miller, Heim Middle School

Services to non-public schools

Public school districts administer and distribute federal and state funds for services to resident students who attend non-public and parochial schools. In accordance with the law, the following services are offered to students who live in the Williamsville CSD and attend non-public schools:

- Transportation
- Health Examinations
- Hearing & Vision Screenings
- Occupational, Physical, & Speech Therapy; Vision and Hearing Services
- Child Find Evaluations
- Social Work Consultation (upon request)
- Library Materials
- Remedial Reading & Math, Grades 1-8
- Career & Technical Education
- Computer Software
- Textbooks

★ ★ ★ ★ ★
VOTE

★ ★ ★ ★ ★

MAY 21, 2024

7 a.m. - 9 p.m.

North High Gym

1595 Hopkins Rd., Williamsville