



Williamsville Central School District 2022-23 Budget Development March 8, 2022

Presentation Topics:

Program Continuation (Budget increases)

Tax Cap and Revenue Estimates

Budget position and Summary



2022-2023 Budget Development - March 2022 Report Program Continuation - Required Expense Increases				Long-Range Budget Forecast 2023-2024 Program Continuation - Required Expense Increases			
Base Budget - 2021-2022 Budget			\$ 205,020,967	Projected Base Budget - 2022-2023 Budget			\$212,623,086
Expense	Justification	M=Mandated C=Contractual I=Inflation P=Program		Expense	Justification	M=Mandated C=Contractual I=Inflation P=Program	
Employee Salaries	Salary increases for district staff. Actual budgeted increase.	C	\$ 4,607,613	Employee Salaries	Expense increase projections continue due to contracts and economic conditions	C	\$ 4,607,613
Social Security (FICA) Employer portion	Salary increases result in a higher Social Security Administration liability.	M	\$ 475,000	Social Security (FICA) Employer portion	Expense increase projections continue due to contracts and economic conditions	M	\$ 475,000
Health Insurance	Increased health insurance premiums and costs (5%) incurred in the District's self-funded health plans.	I	\$ 911,306	Health Insurance	Expense increase projections continue due to contracts and economic conditions (6%)	I	\$ 1,148,245
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 = 11.6% and TRS=9.80	M	\$ 450,000	New York State Retirement system increases (TRS and ERS)	Expense increase projections continue due to contracts and economic conditions	M	\$ 400,000
BOCES	BOCES services includes career and technical student courses, special education, and administrative support	P and I	\$ 375,000	BOCES	BOCES services includes career and technical student courses, special education, and administrative support	P and I	\$ 375,000
Bus Transportation	Fuel and contract increase	M and I	\$ 445,000	Bus Transportation	Fuel and contract increase	M and I	\$ 400,000
Instructional Support	Supplies and contract services (Math, art, music and athletic)	I	\$ 338,200				
TOTAL REQUIRED EXPENSE INCREASES			\$ 7,602,119	TOTAL REQUIRED EXPENSE INCREASES			\$ 7,405,858
2022-23 BUDGET DEVELOPMENT TOTAL			\$212,623,086	2023-24 BUDGET DEVELOPMENT TOTAL			\$220,028,944
Comparison - Percentage of Budget Increase			3.71%	Comparison - Percentage of Budget Increase			3.48%



2022-2023 Budget Development - March 2022

Program Support

Base Budget - 2021-2022 Budget **\$ 205,020,967**

Expense Description	Justification	Classification M=Mandated C=Contractual I=Inflation PS=Program Support	
Add a 10 month assistant principal at Transit and Mill middle schools	The growth of student enrollment at both of these middle schools requires additional administrative support.	PS	\$ 160,000

TOTAL PROGRAM SUPPORT INCREASES	\$ 160,000
2022-23 BUDGET DEVELOPMENT TOTAL	\$ 205,180,967
Comparison - Percentage of Budget Increase	0.08%



2022-2023 Budget Development - March 2022
Budget Reductions

Expense Budget area	Expense Description	2022-23 Budget
Salaries	Retirement savings due to lower salary levels	\$ (255,000)
TOTAL BUDGET REDUCTIONS		\$ (255,000)



2022-2023 Budget Development - March 2022		Long-Range Budget Forecast 2023-2024	
Total Program Continuation & Program Support		Total Program Continuation & Program Support	
Base Budget - 2021-2022 Budget	\$ 205,020,967	Projected Base Budget - 2022-2023 Budget	\$212,528,086
Total Expense Summary		Total Expense Summary	
Total Program Continuation	\$ 7,602,119	Total Program Continuation	\$ 7,405,858
Total Program Support	\$ 160,000	Total Program Support	\$ -
Total Program Reductions	\$ (255,000)		
TOTAL PROGRAM CONTINUATION AND SUPPORT	\$ 7,507,119	TOTAL PROGRAM CONTINUATION AND SUPPORT	\$ 7,405,858
2022-23 BUDGET DEVELOPMENT TOTAL	\$ 212,528,086	2023-24 BUDGET DEVELOPMENT TOTAL	\$219,933,944
Comparison - Percentage of Budget Increase	3.66%	Comparison - Percentage of Budget Increase	3.48%

Williamsville CSD – March Revenue

	Budget 2019-20	Budget 2020-21	Current Year Budget 2021-22	Next Year March Budget 2022-23	Dollar Change 22-23 vs. 21-22
STATE AID:					
Basic Formula Aid - Foundation Aid	\$ 24,900,000	\$ 25,072,791	\$ 29,157,242	\$ 33,995,603	\$ 4,838,361
Basic Formula Aid - Excess Cost Aids	1,508,497	1,534,559	1,675,228	1,672,078	\$ (3,150)
Transportation Aid	5,276,901	4,976,528	3,800,000	4,418,372	\$ 618,372
BOCES Aid	2,392,861	2,848,142	2,403,064	2,444,848	\$ 41,784
Software, Library and Textbook Aid	1,056,440	1,033,904	1,014,954	991,338	\$ (23,616)
Building Aid	7,744,481	6,903,138	6,609,511	6,106,473	\$ (503,038)
CRRSA - ESSER (March 2021)			3,036,162	-	\$ (3,036,162)
TOTAL - STATE AID	\$ 42,879,180	\$ 42,369,062	\$ 47,696,161	\$ 49,628,712	\$ 1,932,551
FEDERAL AID (MEDICAID)	\$ 325,000	\$ 325,000	\$ 150,000	\$ 195,000	\$ 45,000
OTHER INCOME:					
PILOTS	\$ 2,700,000	\$ 2,850,000	\$ 2,461,138	\$ 2,978,680	\$ 517,542
Interest/Penalties on Real Property Taxes	10,000	10,000	10,000	10,000	\$ -
Sales Tax	11,225,000	11,325,000	10,550,000	12,150,000	\$ 1,600,000
Day School Tuition - Other Districts	150,000	150,000	25,000	25,000	\$ -
Other Student Fees/Charges	90,000	90,000	5,000	5,000	\$ -
Admissions From Individuals	25,000	25,000	1,000	1,000	\$ -
Services Provided to BOCES	12,000	8,000	8,000	8,000	\$ -
Health Services to Other Districts	340,000	345,000	100,000	100,000	\$ -
Interest Earnings	510,000	910,000	40,000	40,000	\$ -
Rentals of Real Property to BOCES	14,000	14,000	2,000	2,000	\$ -
Rentals of Equipment to Individuals	16,000	16,000	10,000	10,000	\$ -
Charges for Use of Building	250,000	250,000	125,000	127,000	\$ 2,000
Sale of Property	35,000	20,000	20,000	20,000	\$ -
Insurance Recoveries	750	550	550	550	\$ -
Refund of Prior Year's Expense	350,000	325,000	275,000	275,000	\$ -
Miscellaneous Revenue HCP	13,000	13,000	13,000	13,000	\$ -
Donations, Gifts, and Other Revenue	110,000	35,118	35,118	35,144	\$ 26
TOTAL - OTHER INCOME	\$ 15,850,750	\$ 16,386,668	\$ 13,680,806	\$ 15,800,374	\$ 2,119,568
APPROPRIATED FUND BALANCE	\$ 5,424,000	\$ 5,574,000	\$ 5,574,000	\$ 5,574,000	\$ -
EMPLOYEE BENEFITS RESERVE	400,000	600,000	600,000	600,000	\$ -
WORKERS COMPENSATION RESERVE	600,000	700,000	700,000	700,000	\$ -
REPAIR RESERVE	330,000	330,000	330,000	330,000	\$ -
UNEMPLOYMENT RESERVE	-	50,000	50,000	50,000	\$ -
RETIREMENT SYSTEM RESERVE	2,450,000	2,450,000	2,450,000	2,450,000	\$ -
TOTAL APPROPRIATED	\$ 9,204,000	\$ 9,704,000	\$ 9,704,000	\$ 9,704,000	\$ -
PROPERTY TAX LEVY ISSUED	\$ 126,925,908	\$ 130,415,000	\$ 133,790,000	\$ 137,200,000	\$ 3,410,000
Property tax levy adjustments	\$ -	\$ -	\$ -	\$ -	\$ -
PROPERTY TAX LEVY ISSUED	\$ 126,925,908	\$ 130,415,000	\$ 133,790,000	\$ 137,200,000	\$ 3,410,000
TOTAL REVENUE BUDGET	\$ 195,184,838	\$ 199,199,730	\$ 205,020,967	\$ 212,528,086	\$ 7,507,119
TOTAL EXPENSE BUDGET	\$ 195,184,838	\$ 199,199,730	\$ 205,020,967	\$ 212,528,086	\$ 7,507,119
BALANCED BUDGET	-	-	-	-	-
Levy Percent Increase	2.29%	2.06%	2.59%	2.55%	\$ 7,507,119
Budget Percent Increase	3.15%	2.75%	2.92%	3.66%	

+\$5.0 million
State Aid based on the January Governor's State Aid reports, **net +\$1.9 million**

No COVID-19
Stimulus - **\$3.0 million in General Fund**

PILOT payments increase - **\$517,542**, sales tax increased **\$1.6 million**

Tax levy (under tax cap)



2022-23 Budget Development Financial Summary Preliminary Budget March 2022

February Revenue Estimate	\$212,528,086
February Expense Estimate	\$212,528,086
Budget Deficit	\$0
Tax Levy Increase	\$3,410,000 – 2.55%
Budget Increase	\$7,507,119 – 3.66%

Revenue budget **no longer** includes federal aid from COVID-19 Stimulus



Williamsville Proposed Budget Tax Bill Estimates

Town of Amherst Assessed Value	STAR Subsidy	Tax Increase
\$ 150,000	Tax Credit *	\$ 45.00
\$ 150,000	Basic	\$ 37.55
\$ 150,000	Enhanced	\$ 26.81



- Tax rate estimated at **\$18.14** for Amherst residents
- Tax rate increase **\$0.31 or 1.73%**
- Based on 2021 assessed values increased by tax cap growth factor
- 2021 equalization rates

*Homeowners that have chosen a tax credit receive their savings on their New York State income tax return



2022-23 Budget Development Status Preliminary Budget 2022

Positives:

- No program cuts
- No future budget shortfalls due to loss of federal funding
- Growth of two other major revenue categories (PILOTS and Sales Tax)
- Includes two new support administrative positions
- Tax levy is under the tax cap

Negatives:

- Uncertainty on the sustainability of continued increases in state aid when federal COVID related grant revenue ends for New York State



2022-23 Budget Development Process (March – April)

- Receive feedback on the budget from the Board of Education
- Receive feedback on the budget from our community including through our dedicated budget email ([**budgetfeedback@williamsvillek12.org**](mailto:budgetfeedback@williamsvillek12.org))
- Review program continuation and support expenses, adjust if necessary
- Review revenue estimates, adjust if necessary
- Hold a budget work session on March 22, 2022
- Adopt 2022-23 Budget