

Williamsville Central School  
 Appropriated Reserve Plan  
 Fund Balance Reserve Plan  
 December 2019

	Appropriated Reserves - Projection <i>Current year - 2019-20</i>				Appropriated Reserves - Projection <i>Year Two-2020-21 of Reserve Appropriations</i>			
	Appropriation Budget 2019-20	(Per Audit) 6/30/2019 Reserve Balances	<i>Net Change in Reserve Exp/Funding</i>	Estimated Reserve Balances at 6/30/2020	Budget 2020-21	Estimated 6/30/2020 Reserve Balances	<i>Net Change in Reserve Exp/Funding</i>	Estimated Reserve Balances at 6/30/2021
EMPLOYEE BENEFITS	\$ 400,000	\$ 10,119,970	\$ (200,000)	\$ 9,919,970	\$ 450,000	\$ 9,469,970	\$ (200,000)	\$ 9,269,970
WORKERS COMPENSATION	600,000	3,173,177	(125,000)	3,048,177	600,000	2,448,177	550,000	2,998,177
UNEMPLOYMENT RESERVE	70,000	302,616	(50,000)	252,616	-	252,616	(25,000)	227,616
REPAIR RESERVE	330,000	5,496,242	(600,000)	4,896,242	250,000	4,646,242	500,000	5,146,242
RETIREMENT SYSTEM	2,450,000	9,514,574	-	9,514,574	2,400,000	7,114,574	2,000,000	9,114,574
INSURANCE		1,934,268	-	1,934,268	-	1,934,268		1,934,268
UNASSIGNED FUND BALANCE NONSPENDABLE - Ins. Policies		7,706,393 890,000		7,706,393 890,000		7,706,393 890,000		7,706,393 890,000
Total Appropriated Reserves	\$ 3,850,000	\$ 39,137,240	\$ (975,000)	\$ 38,162,240	\$ 3,700,000	\$ 34,462,240	\$ 2,825,000	\$ 37,287,240
Appropriated Fund Balance	\$ 3,850,000	_____→			\$ 150,000	<i>Reduction - replace revenue</i>		
Total Reserves/Fund Balance	5,424,000	_____→			3,700,000	_____→		
	9,274,000				5,324,000	<i>Reduction - replace revenue</i>		
	-	Annual State Aid / Other revenue Increase			\$ 9,024,000			
					\$ 250,000	Annual State Aid / Other revenue Increase		

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	Appropriated Reserves - Projection Year Three-2021-22 of Reserve Appropriations				Appropriated Reserves - Projection Year Four-2022-23 of Reserve Appropriations			
	Budget 2021-2022	Estimated 6/30/2021 Reserve Balances	Net Change in Reserve Exp/Funding	Estimated Reserve Balances at 6/30/2022	Budget 2022-23	Estimated 6/30/2022 Reserve Balances	Net Change in Reserve Exp/Funding	Estimated Reserve Balances at 6/30/2023
EMPLOYEE BENEFITS	\$ 400,000	\$ 8,869,970		\$ 8,869,970	\$ 400,000	\$ 8,469,970		\$ 8,469,970
WORKERS COMPENSATION	600,000	2,398,177	600,000	2,998,177	600,000	2,398,177	575,000	2,973,177
UNEMPLOYMENT RESERVE	-	227,616	-	227,616	-	227,616	(15,000)	212,616
REPAIR RESERVE	250,000	4,896,242		4,896,242	250,000	4,646,242	-	4,646,242
RETIREMENT SYSTEM	2,400,000	6,714,574	2,225,000	8,939,574	2,400,000	6,539,574	2,300,000	8,839,574
INSURANCE		1,934,268		1,934,268		1,934,268		1,934,268
UNASSIGNED FUND BALANCE NONSPENDABLE - Ins. Policies		7,706,393 890,000		7,706,393 890,000		7,706,393 890,000		7,706,393 890,000
Total Appropriated Reserves	\$ 3,650,000	\$ 33,637,240	\$ 2,825,000	\$ 36,462,240	\$ 3,650,000	\$ 32,812,240	\$ 2,860,000	\$ 35,672,240
Appropriated Fund Balance	\$ 50,000	Reduction - replace revenue			\$ -			
Total Reserves/Fund Balance	3,650,000				3,650,000			
	5,324,000				5,224,000	Reduction - replace revenue		
	\$ 8,974,000				\$ 8,874,000			
	\$ 50,000	Annual State Aid / Other revenue Increase			\$ 100,000	Annual State Aid / Other revenue Increase		

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	Appropriated Reserves - Projection			
	Year Five-2023-24 of Reserve Appropriations			
	Budget 2023-24	Estimated 6/30/2023 Reserve Balances	Net Change in Reserve Exp/Funding	Estimated Reserve Balances at 6/30/2024
EMPLOYEE BENEFITS	\$ 400,000	\$ 8,069,970	\$ -	\$ 8,069,970
WORKERS COMPENSATION	600,000	2,373,177	575,000	2,948,177
UNEMPLOYMENT RESERVE	-	212,616	(12,000)	200,616
REPAIR RESERVE	200,000	4,446,242	-	4,446,242
RETIREMENT SYSTEM	2,400,000	6,439,574	2,250,000	8,689,574
INSURANCE		1,934,268		1,934,268
UNASSIGNED FUND BALANCE		7,706,393		7,706,393
NONSPENDABLE - Ins. Policies		890,000		890,000
Total Appropriated Reserves	\$ 3,600,000	\$ 32,072,240	\$ 2,813,000	\$ 34,885,240
	\$ 50,000	Reduction - replace revenue		
	3,600,000			
Appropriated Fund Balance	5,224,000			
Total Reserves/Fund Balance	\$ 8,824,000	Stablized Funding Level		Total
	\$ 50,000	Total Reductions		\$ 450,000