



Williamsville Central School District

Budget Development

2022-23 Program Continuation Report

January 11, 2022

Dr. Brown-Hall - Superintendent

Mr. Thomas Maturski – Assistant Superintendent



2022-2023 Budget Development - January 2022 Report
Program Continuation - Required Expense Increases

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

Expense	Justification	M=Mandated C=Contractual I=Inflation P=Program	
Employee Salaries	Salary increases for district staff. Actual budgeted increase.	C	\$ 4,607,613
Social Security (FICA) Employer portion	Salary increases result in a higher Social Security Administration liability.	M	\$ 475,000
Health Insurance	Increased health insurance premiums and costs (5%) incurred in the District's self-funded health plans.	I	\$ 911,306
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
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
Instructional Support	Supplies and contract services (Math, art, music and athletic)	I	\$ 338,200

TOTAL REQUIRED EXPENSE INCREASES **\$ 7,602,119**

2022-23 BUDGET DEVELOPMENT TOTAL **\$212,623,086**

Comparison - Percentage of Budget Increase **3.71%**

Long-Range Budget Forecast 2023-2024
Program Continuation - Required Expense Increases

Projected Base Budget - 2022-2023 Budget **\$212,623,086**

Expense	Justification	M=Mandated C=Contractual I=Inflation P=Program	
Employee Salaries	Expense increase projections continue due to contracts and economic conditions	C	\$ 4,607,613
Social Security (FICA) Employer portion	Expense increase projections continue due to contracts and economic conditions	M	\$ 475,000
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)	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
Bus Transportation	Fuel and contract increase	M and I	\$ 400,000

TOTAL REQUIRED EXPENSE INCREASES **\$ 7,405,858**

2023-24 BUDGET DEVELOPMENT TOTAL **\$220,028,944**

Comparison - Percentage of Budget Increase **3.48%**



Williamsville CSD – 2022-23 Budget Development Status Summary January 2022

2021-22 Budget	\$205,020,967
January 2022-23 Expense Increase	\$ 7,602,119
2022-23 Working Budget	\$212,623,086

- Program Continuation increases are **not adjusted** for staff retirements or budget reductions
- Initial state aid and other revenue estimates will be reviewed in February



Budget Development

February Board of Education Meeting

- Update program continuation items if applicable
- Discuss program continuation items
- Provide New York State Aid projections (Governor's State Aid Projection)
- Update other revenue estimates
- Finalize tax cap calculation for the 2022-23 budget and discuss impact on budget development
- Provide and initial revenue budget
- Provide the 2022-23 budget development status based on revenue and expenditures