



WILLIAMSVILLE CENTRAL SCHOOL DISTRICT



2023-2024 BUDGET DEVELOPMENT LONG-RANGE PLAN - DECEMBER 2022

Dr. Brown-Hall - Superintendent

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LONG-RANGE PLAN – BACKGROUND NEW YORK STATE PUBLIC SCHOOL BUDGET REQUIREMENTS

- New York State **requires** a balanced budget meaning that the Expense budget must equal the Revenue budget
- Each budget (fiscal year) **must be approved** by the Board of Education and passed by the District's Community in a public vote. (Villages, Towns, Counties, and State Budgets are approved by elected officials)
- School districts **must follow applicable State law** regarding the budget process (ex. Tax cap, Public notice, Budget vote)



LONG-RANGE PLAN-BACKGROUND REVENUE – FACTS ABOUT THE TAX CAP

1. There is no tax levy increase limit for school districts.
2. If a District chooses to exceed the annual calculated Tax Cap amount, it may do so with the added stipulation that requires a minimum of 60% of the votes for approval (Super-majority)
3. Districts whose budgets are defeated by their voters may only choose to have one re-vote
4. After two budget vote defeats, there is a mandated 0% levy increase
5. Discussion on changes to the tax cap for the 2023-24 year



LONG-RANGE PLAN- BACKGROUND NOTABLE REVENUES-2022-23 BUDGET

- New York State Aid-23.35%
 - Sales Tax Receipts-5.72%
 - Medicaid-0.009%
 - Tax Levy-65.56%
 - Fund balance/reserves-4.56%
- Total of five categories = 99.19%

- A. *Short and Long-term budget planning is directly impacted by changes in these five categories.*
- B. *Increases in each area with the exception of fund balance/reserves are controlled by State or Local governments and laws*



LONG-RANGE PLAN- BACKGROUND NOTABLE EXPENSES-2022-23 BUDGET

- Salaries-56.64%
- Benefits-19.09%
- Facilities (utilities, maintenance) 6.81%
- Bus Transportation-4.25%
- Debt service-2.29%

Total = 89.08%

- A. Salaries and benefits continue to be the largest budget expense and greatest annual increase in every budget.
- B. The current inflation increases in facilities and bus transportation areas are seeing double digit increases which will significantly impact the annual budget process.



LONG-RANGE PLAN

BUDGET IMPACT OF SALARY/BENEFITS

Year	Total Budget	Total Salary	Salary % of Budget	Total Benefits	Benefits % of Budget	Total Salary and Benefits	Salary & Benefits % of Total Budget
2006-07	\$ 139,104,702	\$ 83,153,060	59.78%	\$ 25,332,882	18.21%	\$ 108,485,942	77.99%
2007-08	\$ 145,255,205	\$ 86,282,914	59.40%	\$ 27,170,927	18.71%	\$ 113,453,841	78.11%
2008-09	\$ 151,217,615	\$ 88,709,443	58.66%	\$ 29,169,844	19.29%	\$ 117,879,287	77.95%
2009-10	\$ 154,737,216	\$ 91,096,686	58.87%	\$ 29,867,013	19.30%	\$ 120,963,699	78.17%
2010-11	\$ 159,291,824	\$ 94,183,152	59.13%	\$ 31,944,451	20.05%	\$ 126,127,603	79.18%
2011-12	\$ 161,813,545	\$ 91,987,964	56.85%	\$ 36,540,480	22.58%	\$ 128,528,444	79.43%
2012-13	\$ 164,545,249	\$ 93,304,071	56.70%	\$ 37,741,605	22.94%	\$ 131,045,676	79.64%
2013-14	\$ 170,003,254	\$ 94,744,126	55.73%	\$ 41,576,953	24.46%	\$ 136,321,079	80.19%
2014-15	\$ 173,956,594	\$ 96,178,682	55.29%	\$ 42,735,177	24.57%	\$ 138,913,859	79.86%
2015-16	\$ 178,199,516	\$ 98,603,454	55.30%	\$ 43,560,177	24.40%	\$ 142,163,631	79.80%
2016-17	\$ 183,015,606	\$101,430,863	55.40%	\$ 43,441,794	23.70%	\$ 144,872,657	79.20%
2017-18	\$ 186,135,210	\$103,561,252	55.64%	\$ 37,513,143	20.15%	\$ 141,074,395	75.79%
2018-19	\$ 190,815,689	\$106,433,397	55.78%	\$ 38,912,843	20.39%	\$ 145,346,240	76.17%
2019-20	\$ 195,184,838	\$109,709,698	56.21%	\$ 39,212,843	20.09%	\$ 148,922,541	76.30%
2020-21	\$ 199,199,730	\$112,523,350	56.49%	\$ 39,177,493	19.67%	\$ 151,700,843	76.16%
2021-22	\$ 205,020,967	\$117,140,506	57.14%	\$ 38,726,381	18.89%	\$ 155,866,887	76.02%
2022-23	\$ 212,528,086	\$120,384,333	56.64%	\$ 40,562,687	19.09%	\$ 160,947,020	75.73%
Percent Change over Seventeen Years			-3.13%		0.87%		-2.26%
Average % of Budget - Seventeen Years			57.00%		20.97%		77.98%



LONG-RANGE PLAN FORECAST SUMMARY

Williamsville CSD - Long-Range Financial Plan Summary

Forecast Summary	2023-24		2024-25		2025-26		2026-27	
Revenue Budget	\$ 218,162,637		\$222,655,916		\$ 227,622,197		\$232,589,760	
Expense Budget	\$ 219,599,125		\$226,903,149		\$ 233,662,433		\$240,258,113	
Current Year Reductions (Total)	\$ (1,436,488)		\$ (4,247,234)		\$ (6,040,236)		\$ (7,668,352)	
Forecasted Balanced Budget	\$ 218,162,637		\$222,655,916		\$ 227,622,197		\$232,589,760	
Projected Budget Change	\$ 5,634,551	2.65%	\$ 4,493,278	2.06%	\$ 4,966,282	2.23%	\$ 4,967,563	2.18%
Reductions in Forecast Year	\$ (1,436,488)		\$ (2,810,746)		\$ (1,793,003)		\$ (1,628,116)	
Revenue Summary	2023-24		2024-25		2025-26		2026-27	
Revenue Increase for State Aid	\$ 2,353,325		\$ 1,130,464		\$ 1,411,978		\$ 1,194,437	
Revenue Increase for Tax Levy	\$ 3,498,600		\$ 3,587,814		\$ 3,679,304		\$ 3,773,126	
Revenue State Aid + Tax Levy	\$ 5,851,925		\$ 4,718,278		\$ 5,091,282		\$ 4,967,563	
Other Revenue Changes	\$ (217,374)		\$ (225,000)		\$ (125,000)		\$ -	
Projected Budget Change	\$ 5,634,551		\$ 4,493,278		\$ 4,966,282		\$ 4,967,563	



LONG-RANGE PLAN REVENUE FORECAST

MAJOR REVENUES	2023-24	2024-25	2025-26	2026-27
STATE AID				
Total State Aid	\$ 51,982,037	\$ 53,112,501	\$ 54,524,479	\$ 55,718,917
Dollar Change	\$ 2,353,325	\$ 1,130,464	\$ 1,411,978	\$ 1,194,438
% of Change	4.53%	2.17%	2.66%	2.19%
TAX LEVY				
Total Tax Levy	\$ 140,698,600	\$144,286,414	\$ 147,965,718	\$ 151,738,844
Dollar Change	\$ 3,498,600	\$ 3,587,814	\$ 3,679,304	\$ 3,773,126
% of Change	2.55%	2.55%	2.55%	2.55%

- State aid budgeted at 3.0%, adjusted for building aid and enrollment changes
- Estimated CPI rate is 2.0%
- Tax levy is under the tax cap for each year, assessment growth results in actual percent being greater than 2.0%



LONG-RANGE PLAN MAJOR EXPENSE FORECAST

Budget Item	Year 23-24	Year 24-25	Year 25-26	Year 26-27
Salaries	\$3,000,000	\$3,600,000	\$3,800,000	\$3,600,000
NYS Retirement (TRS & ERS)	\$350,000	\$75,000	\$75,000	\$75,000
Health Insurance	\$3,000,000	\$1,300,000	\$1,400,000	\$1,500,000
Utilities	\$187,000	\$187,000	\$187,000	\$187,000
Bus Transportation	\$300,000	\$1,250,000	\$500,000	\$500,000
Total	\$6,837,000	\$6,415,000	\$5,962,000	\$5,862,000



LONG-RANGE PLAN SUMMARY FOR BUDGET DEVELOPMENT

- Annual Point - Awareness on the impact and importance of New York State aid on our budget development process – *Long-Range Planning*
- Annual Point - Awareness on the impact of future labor contract settlements and benefit increases on budgets (Compounding effect) – *Long-Range Planning*
- Moves to Forefront - Awareness that the consumer price increases is having a serious impact on our budget – *Long-Range Planning*
- *New Key Expense areas added to annual increases – Utilities, bus transportation*
- *There will be increases for student expenses in instruction, special education and other support areas*



LONG-RANGE PLAN

FUND BALANCE/RESERVES

Williamsville Central School Appropriated Reserve Plan Fund Balance Reserve Plan December 2022	Appropriated Reserves - Projection Current year - 2022-23				Appropriated Reserves - Projection Year Two-2023-24 of Reserve Appropriations			
	Appropriation Budget 2021-22	(Per Audit) 6/30/2022 Reserve Balances	Net Change in Reserve Exp/Funding	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	\$ 600,000	\$ 9,169,001	NA	\$ 9,169,001	\$ 600,000	\$ 9,169,001	\$ 400,000	\$ 8,969,001
WORKERS COMPENSATION	700,000	2,966,221	NA	\$ 2,966,221	700,000	\$ 2,966,221	750,000	\$ 3,016,221
UNEMPLOYMENT RESERVE	50,000	157,933	NA	\$ 157,933	50,000	\$ 157,933	50,000	\$ 157,933
REPAIR RESERVE	330,000	5,508,660	NA	\$ 5,508,660	330,000	\$ 5,508,660	400,000	\$ 5,578,660
RETIREMENT SYSTEM	2,450,000	13,351,055	NA	\$ 13,351,055	2,450,000	\$ 13,351,055	2,000,000	\$ 12,901,055
CAPITAL RESERVES	NA	NA	NA	\$ 28,093,241	NA	\$ 28,093,241	4,500,000	\$ 32,593,241
UNASSIGNED FUND BALANCE	NA	NA	NA	\$ 8,501,122	NA	8,501,122	-	\$ 8,501,122
TAX CERTORARI	NA	NA	NA	\$ 350,000	NA	350,000	-	\$ 350,000
NON SPENDABLE LIFE INS	NA	NA	NA	\$ 640,000	NA	640,000	-	\$ 640,000
ASSIGNED RESERVE/FUND BALANCE	NA	NA	NA	\$ 7,634,653	NA	7,634,653	-	\$ 7,634,653
INSURANCE	NA	NA	NA	\$ 1,963,784	NA	1,963,784	-	\$ 1,963,784
Total Appropriated Reserves	\$ 4,130,000	\$ 31,152,870	\$ -	\$ 78,335,670	\$ 4,130,000	\$ 78,335,670	\$ 8,100,000	\$ 82,305,670
Appropriated Fund Balance	\$ 4,130,000				\$ -			
Total Reserves/Fund Balance	5,574,000	No change			4,130,000	No change		
	9,704,000				\$ 9,704,000			
	-	Annual State Aid / Other revenue Increase			\$ -	Annual State Aid / Other Increase		



LONG-RANGE PLAN

FUND BALANCE/RESERVES

Williamsville Central School Appropriated Reserve Plan Fund Balance Reserve Plan December 2022	Appropriated Reserves - Projection Year Three-2024-25 of Reserve Appropriations				Appropriated Reserves - Projection Year Four-2025-26 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	Budget 2024-25	Estimated 6/30/2024 Reserve Balances	Net Change in Reserve Exp/Funding	Estimated Reserve Balances at 6/30/2025
EMPLOYEE BENEFITS	\$ 600,000	\$ 8,969,001	\$ 500,000	\$ 8,869,001	\$ 600,000	\$ 8,869,001	\$ 200,000	\$ 8,469,001
WORKERS COMPENSATION	700,000	\$ 3,016,221	650,000	\$ 2,966,221	700,000	\$ 2,966,221	700,000	\$ 2,966,221
UNEMPLOYMENT RESERVE	50,000	\$ 157,933	50,000	\$ 157,933	50,000	\$ 157,933	50,000	\$ 157,933
REPAIR RESERVE	330,000	\$ 5,578,660	600,000	\$ 5,848,660	330,000	\$ 5,848,660	-	\$ 5,518,660
RETIREMENT SYSTEM	2,450,000	\$12,901,055	2,000,000	\$ 12,451,055	2,450,000	\$12,451,055	1,800,000	\$ 11,801,055
CAPITAL RESERVES	NA	\$32,593,241	(8,060,000)	\$ 24,533,241	NA	\$24,533,241	(15,758,159)	\$ 8,775,082
UNASSIGNED FUND BALANCE	NA	8,501,122	-	\$ 8,501,122	NA	8,501,122	-	\$ 8,501,122
TAX CERTORARI	NA	350,000	-	\$ 350,000	NA	350,000	-	\$ 350,000
NON SPENDABLE LIFE INS	NA	640,000	-	\$ 640,000	NA	640,000	-	\$ 640,000
ASSIGNED RESERVE/FUND BALANCE	NA	7,634,653	-	\$ 7,634,653	NA	7,634,653	-	\$ 7,634,653
INSURANCE	NA	1,963,784	-	\$ 1,963,784	NA	1,963,784	-	\$ 1,963,784
Total Appropriated Reserves	\$4,130,000	\$82,305,670	\$ (4,260,000)	\$ 73,915,670	\$4,130,000	\$73,915,670	\$ (13,008,159)	\$ 56,777,511
Appropriated Fund Balance	\$ -	4,130,000			\$ -	4,130,000		
Total Reserves/Fund Balance	\$5,574,000	No change			\$5,574,000	No change		
	\$9,704,000				\$9,704,000			
	\$ -	Annual State Aid / Other Increase			\$ -	Annual State Aid / Other Increase		



LONG-RANGE PLAN

FUND BALANCE/RESERVES

Williamsville Central School Appropriated Reserve Plan Fund Balance Reserve Plan December 2022		Appropriated Reserves - Projection Year Five-2026-27 of Reserve Appropriations			
		Budget 2025-26	Estimated 6/30/2025 Reserve Balances	Net Change in Reserve Exp/Funding	Estimated Reserve Balances at 6/30/2026
EMPLOYEE BENEFITS		\$ 600,000	\$ 8,469,001	\$ 800,000	\$ 8,669,001
WORKERS COMPENSATION		700,000	\$ 2,966,221	600,000	\$ 2,866,221
UNEMPLOYMENT RESERVE		50,000	\$ 157,933	50,000	\$ 157,933
REPAIR RESERVE		330,000	\$ 5,518,660	-	\$ 5,188,660
RETIREMENT SYSTEM		2,450,000	\$ 11,801,055	1,800,000	\$ 11,151,055
CAPITAL RESERVES		NA	\$ 8,775,082	8,000,000	\$ 8,775,082
UNASSIGNED FUND BALANCE		NA	8,501,122	-	\$ 8,501,122
TAX CERTORARI		NA	350,000	-	\$ 350,000
NON SPENDABLE LIFE INS		NA	640,000	-	\$ 640,000
ASSIGNED RESERVE/FUND BALANCE		NA	7,634,653	-	\$ 7,634,653
INSURANCE		NA	1,963,784	-	\$ 1,963,784
Total Appropriated Reserves		\$ 4,130,000	\$ 56,777,511	\$ 11,250,000	\$ 55,897,511
		\$ -			
		4,130,000			
Appropriated Fund Balance		5,574,000	No change		
Total Reserves/Fund Balance		\$ 9,704,000	Stabilized Funding Level	Total	
		\$ -	Total reduction in reserves	\$ (22,438,159)	



LONG-RANGE PLAN GENERAL FUND-FUND BALANCE/RESERVES

Long-Range Plan Objectives:

1. Stable revenue for annual district budget - ***Impact: appropriated fund balance and reserve amounts do not change in forecast***
2. Use reserve balances in a planned and methodical manner when budget constraints tighten future budgets - ***Impact: total reserve balances will decrease allowing general fund budget reductions-short-term financial strategy only***
3. Awareness that the District's self-funding reserve balances must be maintained at responsible levels to meet future expenses (i.e. workers compensation and unemployment) – ***Impact: ability to pay self-funding annual expenses from reserves***
4. Elementary air conditioning project will substantially reduce the capital reserves. ***Future funding is needed to minimize the tax impact to the community on future capital projects***



NEXT STEPS: 2023-24 BUDGET DEVELOPMENT

- December – January – Compile budget requests and initiate a review on how to sustain identified ESSER2/GEER2 and ARP programs after the federal funds are not available
- January – District begins developing the BOCES budget
- January – First review of budget position (Projected revenue vs. Projected expenses)
- January – Initial presentation of Budget position to the Board of Education
- January – Anticipated receipt of the District's 2023-24 Governor's State Aid run
- February – Complete tax cap calculation
- February – Updated budget position with initial tax cap information presented to the Board of Education
- March – Preliminary 2023-24 budget presentation