



Williamsville Central School District

Budget Development

2023-24 Program Continuation Report

March 28, 2023

Dr. Brown-Hall - Superintendent

Mr. Thomas Matuski – Assistant Superintendent



2023-2024 Budget Development - March 2023				Long-Range Budget Forecast 2024-2025			
Program Continuation - Required Expense Increases				Program Continuation - Required Expense Increases			
Base Budget - 2022-2023 Budget			\$ 212,528,086	Projected Base Budget - 2023-2024 Budget			\$ 224,848,483
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.	C	\$ 4,500,055	Employee Salaries	Expense increase projections.	C	\$ 4,500,055
Social Security (FICA) Employer portion	Salary increases result in a higher Social Security Administration liability.	M	\$ 475,000	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 (6%-10%) incurred in the self-funded health plans.	I	\$ 4,145,342	Health Insurance	Expense increase projections continue due to contracts and economic conditions (7%)	I	\$ 1,700,000
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. NYS contribution have increased	M	\$ 600,000	New York State Retirement system increases (TRS and ERS)	Expense increase projections continue due to contracts and economic conditions	M	\$ 150,000
BOCES	BOCES services includes career and technical student courses, special education, and administrative support	P and I	\$ 700,000	BOCES	BOCES services includes career and technical student courses, special education, and administrative support	P and I	\$ 700,000
Bus Transportation	Fuel and contract increase	M and I	\$ 1,500,000	Bus Transportation	Fuel and contract increase	M and I	\$ 1,140,000
Cyber security	Cyber programs including the update and replacement of software.	P	\$ 250,000				
Utilities	Natural gas and electricity increases.	I	\$ 150,000				
TOTAL REQUIRED EXPENSE INCREASES			\$ 12,320,397	TOTAL REQUIRED EXPENSE INCREASES			\$ 8,665,055
2023-24 BUDGET DEVELOPMENT TOTAL			\$ 224,848,483	2024-25 BUDGET DEVELOPMENT TOTAL			\$ 233,513,538
Comparison - Percentage of Budget Increase			5.80%	Comparison - Percentage of Budget Increase			3.85%



2023-2024 Budget Development - March 2023

Budget Reductions

Expense Budget area		2023-24 Budget
	Expense Description	
Salaries	Teacher retirement savings due to lower salary levels. The reduction amount is net of the 15% retirement incentive.	\$ (1,460,480)
TOTAL BUDGET REDUCTIONS		\$ (1,460,480)



2023-2024 Budget Development - March 2023			Long-Range Budget Forecast 2024-2025 Program Continuation & Program Support		
Base Budget - 2022-2023 Budget		\$ 212,528,086	Projected Base Budget - 2023-2024 Budget		\$223,388,003
Expense	Classification M=Mandated C=Contractual I=Inflation PS=Program		Expense	Classification M=Mandated C=Contractual I=Inflation PS=Program	
Description	Justification	Support	Description	Justification	Support
Total Program Continuation		\$ 12,320,397	Total Program Continuation		\$ 8,665,055
Total Program Support		\$ -			
Total Reductions		\$ (1,460,480)			
TOTAL PROGRAM CONTINUATION AND SUPPORT		\$ 10,859,917	TOTAL PROGRAM CONTINUATION AND SUPPORT		\$ 8,665,055
2023-24 BUDGET DEVELOPMENT TOTAL		\$ 223,388,003	2024-2025 BUDGET DEVELOPMENT TOTAL		\$232,053,058
Comparison - Percentage of Budget Increase		5.11%	Comparison - Percentage of Budget Increase		3.88%

**Williamsville Central School District
2023-24 Tax Cap/Tax Cap Calculation
March 2023**

		Tax Cap Calculation
Tax Levy (2022)		\$ 137,200,000
Growth Factor	x	1.0091
		\$ 138,448,520
2022-23 PILOTS	+	\$ 2,978,680
		\$ 141,427,200
Tax Levy Judgements-Torts		
Capital Expenses - Debt Svc	-	\$ -
Capital Expenses - Equip	-	\$ -
		\$ 141,427,200
CPI Allowed Increase (2.0%)	x	1.02
		\$ 144,255,744
2023-24 PILOTS (Estimated)	-	\$ 2,504,000
Subtotal		\$ 141,751,744
Capital Expenses - Debt Svc	+	
Capital Expenses - Equip	+	\$ -
TRS Exemption	+	\$ -
ERS Exemption	+	\$ -
Tax Levy Limit	=	\$ 141,751,744
Levy Increase		\$ 4,551,744
Available Levy Carryover		\$ 46,892
Adjusted (Maximum) Levy Increase		\$ 4,598,636
Adjusted Tax Levy Limit		\$ 141,798,636
Percent Levy Increase		3.35%
Proposed Levy		\$ 139,945,000
Levy Increase		\$ 2,745,000
Percent Levy Increase		2.00%
Amount under Levy Limit		\$ (1,853,636)
<i>Submitted to the New York State Comptroller</i>		

1. Growth factor issued by New York State Department of Taxation and Finance

2. CPI rate maximum per NYS tax cap is 2.00%.
The annual CPI rate for 2023 was 6.50%

3. District tax levy is under the tax cap (\$1,853,636)

4. Recommended tax levy increase is \$2,745,000, 2.00%, approximately 30% of annual inflation

**Williamsville Central School District
2023-24 Revenue Budget
March 2023**

	Budget 2021-22	Current Year Budget 2022-23	Next Year March Budget 2023-24	Dollar Change 23-24 vs. 22-23
STATE AID:				
Basic Formula Aid - Foundation Aid	\$ 29,157,242	\$ 33,995,603	\$ 42,314,625	\$ 8,319,022
Basic Formula Aid - Excess Cost Aids	1,675,228	1,672,078	1,889,454	\$ 217,376
Transportation Aid	3,800,000	4,418,372	5,115,319	\$ 696,947
BOCES Aid	2,403,064	2,444,848	2,644,286	\$ 199,438
Software, Library and Textbook Aid	1,014,954	991,338	991,188	\$ (150)
Building Aid	6,609,511	6,106,473	5,920,631	\$ (185,842)
CRRSA - ESSER (2021)	3,036,162	-	-	\$ -
TOTAL - STATE AID	\$ 47,696,161	\$ 49,628,712	\$ 58,875,503	\$ 9,246,791
FEDERAL AID (MEDICAID)	\$ 150,000	\$ 195,000	\$ 275,000	\$ 80,000
OTHER INCOME:				
PILOTs	\$ 2,461,138	\$ 2,978,680	\$ 2,504,000	\$ (474,680)
Interest/Penalties on Real Property Taxes	10,000	10,000	10,000	\$ -
Sales Tax	10,550,000	12,150,000	13,750,000	\$ 1,600,000
Day School Tuition - Other Districts	25,000	25,000	25,000	\$ -
Other Student Fees/Charges	5,000	5,000	-	\$ (5,000)
Admissions From Individuals	1,000	1,000	5,000	\$ 4,000
Services Provided to BOCES	8,000	8,000	-	\$ (8,000)
Health Services to Other Districts	100,000	100,000	210,000	\$ 110,000
Interest Earnings	40,000	40,000	40,000	\$ -
Rentals of Real Property to BOCES	2,000	2,000	-	\$ (2,000)
Rentals of Equipment to Individuals	10,000	10,000	10,000	\$ -
Charges for Use of Building	125,000	127,000	172,000	\$ 45,000
Sale of Property	20,000	20,000	2,500	\$ (17,500)
Insurance Recoveries	550	550	-	\$ (550)
Refund of Prior Year's Expense	275,000	275,000	275,000	\$ -
Miscellaneous Revenue HCP	13,000	13,000	-	\$ (13,000)
Donations, Gifts, and Other Revenue	35,118	35,144	15,000	\$ (20,144)
TOTAL - OTHER INCOME	\$ 13,680,806	\$ 15,800,374	\$ 17,018,500	\$ 1,218,126
APPROPRIATED FUND BALANCE	\$ 5,574,000	\$ 5,574,000	\$ 4,324,000	\$ (1,250,000)
EMPLOYEE BENEFITS RESERVE	600,000	600,000	500,000	\$ (100,000)
WORKERS COMPENSATION RESERVE	700,000	700,000	700,000	\$ -
REPAIR RESERVE	330,000	330,000	-	\$ (330,000)
UNEMPLOYMENT RESERVE	50,000	50,000	50,000	\$ -
RETIREMENT SYSTEM RESERVE	2,450,000	2,450,000	1,700,000	\$ (750,000)
TOTAL APPROPRIATED	\$ 9,704,000	\$ 9,704,000	\$ 7,274,000	\$ (2,430,000)
PROPERTY TAX LEVY ISSUED	\$ 133,790,000	\$ 137,200,000	\$ 139,945,000	\$ 2,745,000
Property tax levy adjustments	\$ -	\$ -	\$ -	\$ -
PROPERTY TAX LEVY ISSUED	\$ 133,790,000	\$ 137,200,000	\$ 139,945,000	\$ 2,745,000
TOTAL REVENUE BUDGET	\$ 205,020,967	\$ 212,528,086	\$ 223,388,003	\$ 10,859,917
TOTAL EXPENSE BUDGET	\$ 205,020,967	\$ 212,528,086	\$ 223,388,003	\$ 10,859,917
BALANCED BUDGET	-	-	-	-
Levy Percent Increase	2.59%	2.55%	2.00%	
Budget Percent Increase	2.92%	3.66%	5.11%	

Total state aid increase of \$9,246,791. The majority is in Foundation Aid, \$8,319,022

PILOT agreement changes result in a (\$474,680) decrease

Sales tax revenues increased, \$1,600,000

Long-term financial planning implements reductions in appropriated fund balance and certain reserves

State aid increase reduces the tax levy by \$1,853,636 under the tax cap amount



Williamsville CSD – 2023-24 Budget Development Status Summary March 2023

2022-23 Budget	\$ 212,528,086
March 2023-24 Budget Increases	\$ 10,859,917
March 2023-24 Working Expense Budget	\$ 223,388,003
March 2023-24 Working Revenue Budget	\$ 223,388,003
Budget Status (Balanced Budget)	\$ -

- Program Continuation increases are **adjusted** for staff retirements
- The **tax cap/tax levy** is **\$4,598,636**, an increase of **3.35%**
- The tax levy recommended is **\$2,745,000**, an increase of **2.00%**
- The tax levy is **(\$1,853,636)** under the NYS authorized tax cap amount
- Budget increase is **5.11%**



Williamsville Tax Rate and Tax Bill Estimates for 2023-24 Budget

- Tax rate estimated at **\$18.82** for Amherst residents
- Tax rate increase **\$0.37 or 2.00%**
- Based on **2022** tax calculation assessed values, equalization rates
- Tax Bill utilizes **2022** STAR exemption amounts

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

Town of Amherst Assessed Value		STAR Subsidy	Tax Increase
\$	250,000	Tax Credit *	\$ 92.29
\$	250,000	Basic	\$ 82.27
\$	250,000	Enhanced	\$ 69.83





Williamsville CSD – 2023-24 Foundation Aid Increase and Plan March 2023

2023-24 Foundation Aid (per State report)	\$ 42,709,625
2022-23 Foundation Aid (per State report)	\$ 34,595,489
2023-24 Foundation Aid Increase	\$ 8,114,136
2023-24 Percentage of Foundation Aid increase	23.45%

- Public comments may be submitted to: arpcomment@williamsvillek12.org
- The District will receive comments beginning **March 14, 2023 through April 21, 2023**
- Comments received will be reviewed by the District and shared publicly and on our website in June 2023



Williamsville CSD – 2023-24 Foundation Aid Increase and Plan March 2023

Foundation aid Use	District Planned service	Estimated Funding
Supports for students to meet state learning standards in core academic areas	Math specialists at the elementary and middle schools to provide remediation and intervention.	\$1,440,000
Supports for students to meet state learning standards in core academic areas	Additional literacy support materials for phonics.	\$720,000
Supports for students to meet state learning standards in core academic areas	Summer resources for ENL (take-home materials for students)	\$100,000



Williamsville CSD – 2023-24

Foundation Aid Increase and Plan March 2023

Foundation aid Use	District Planned service	Estimated Funding
Student social-emotional health	School counselors at elementary schools, middle schools	\$328,900
Student social-emotional health	Continuation of certified behavior analyst	\$240,000
Student social-emotional health	Student wellness initiatives – Ex. Suicide prevention, Primary project, sources of strength, WEB, and Link Crew,	\$75,000
Supports for students to meet state learning standards in core academic areas	Reading specialists at the elementary, middle and high schools to provide remediation and intervention.	4,500,000



Williamsville CSD – 2023-24 Foundation Aid Increase and Plan March 2023

Foundation aid Use	District Planned service	Estimated Funding
Supports for students to meet state learning standards in core academic areas	Additional instructional support during the summer for middle school students in the area of algebra.	\$100,000
Supports for students to meet state learning standards in core academic areas	Teaching assistants to provide individual and small group support for students in ELA/Reading and math.	\$610,236
Total		\$8,114,136



Budget Development Action Items

Upcoming Budget Meetings

- April 18, 2023 – Regular meeting – Budget approval vote
- May 4, 2023 – Annual meeting – Budget presentation
- May 16, 2023 – Budget vote – Board candidate vote