

Williamsville Central School Appropriated Reserve Plan November 2023	Appropriated Reserves - Projection Base Year - 2022-23		
	Appropriation Budget 2022-23	(Per Audit) 6/30/2023 Reserve Balances	Estimated Reserve Balances at 6/30/2023
EMPLOYEE BENEFITS	\$ 600,000	\$ 9,860,916	\$ 9,860,916
WORKERS COMPENSATION	700,000	2,538,973	\$ 2,538,973
UNEMPLOYMENT RESERVE	50,000	112,961	\$ 112,961
REPAIR RESERVE	330,000	5,259,687	\$ 5,259,687
RETIREMENT SYSTEM	2,450,000	14,907,600	\$ 14,907,600
CAPITAL RESERVES	NA	38,565,001	\$ 38,565,001
UNASSIGNED FUND BALANCE	NA	8,935,000	\$ 8,935,000
TAX CERTORARI	NA	300,000	\$ 300,000
NON SPENDABLE LIFE INS	NA	640,000	\$ 640,000
ASSIGNED RESERVE/FUND BALANCE	NA	6,452,343	\$ 6,452,343
INSURANCE	NA	2,026,305	\$ 2,026,305
Total Appropriated Reserves	\$ 4,130,000	\$ 89,598,786	\$ 89,598,786
Appropriated Reserves	\$ 4,130,000	→	
Appropriated Fund Balance	5,574,000		
Total Reserves/Fund Balance	9,704,000		
	-	Annual State Aid / Other revenue Increase	

Williamsville Central School Appropriated Reserve Plan November 2023	Appropriated Reserves - Projection Year One-2023-24 of Reserve Appropriations				Appropriated Reserves - Projection Year Two-2024-25 of Reserve Appropriations			
	Budget 2023-24	Estimated 6/30/2023 Reserve Balances	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	\$ 500,000	\$ 9,860,916	\$ 400,000	\$ 9,760,916	\$ -	\$ 9,760,916	\$ 100,000	\$ 9,860,916
WORKERS COMPENSATION	700,000	\$ 2,538,973	500,000	\$ 2,338,973	500,000	\$ 2,338,973	400,000	\$ 2,238,973
UNEMPLOYMENT RESERVE	50,000	\$ 112,961	35,000	\$ 97,961	-	\$ 97,961	25,000	\$ 122,961
REPAIR RESERVE	-	\$ 5,259,687	200,000	\$ 5,459,687	-	\$ 5,459,687	(250,000)	\$ 5,209,687
RETIREMENT SYSTEM	1,700,000	\$ 14,907,600	-	\$ 13,207,600	1,200,000	\$ 13,207,600	-	\$ 12,007,600
CAPITAL RESERVES	NA	\$ 38,565,001	9,200,000	\$ 47,765,001	NA	\$ 47,765,001	940,000	\$ 48,705,001
UNASSIGNED FUND BALANCE	NA	8,935,000	-	\$ 8,935,000	NA	8,935,000	-	\$ 8,935,000
TAX CERTORARI	NA	300,000	-	\$ 300,000	NA	300,000	-	\$ 300,000
NON SPENDABLE LIFE INS	NA	640,000	-	\$ 640,000	NA	640,000	-	\$ 640,000
ASSIGNED RESERVE/FUND BALANCE	NA	6,452,343	-	\$ 6,452,343	NA	6,452,343	-	\$ 6,452,343
INSURANCE	NA	2,026,305	-	\$ 2,026,305	NA	2,026,305	-	\$ 2,026,305
Total Appropriated Reserves	\$ 2,950,000	\$ 89,598,786	\$ 10,335,000	\$ 96,983,786	\$ 1,700,000	\$ 96,983,786	\$ 1,215,000	\$ 96,498,786
Appropriated Reserves	\$ 1,180,000				\$ 1,250,000			
Appropriated Fund Balance	2,950,000				1,700,000			
Total Reserves/Fund Balance	4,324,000				3,800,000			
	\$ 7,274,000				\$ 5,500,000			
	\$ 2,430,000	Annual State Aid / Other Increase			\$ 1,774,000	Annual State Aid / Other Increase		

Williamsville Central School Appropriated Reserve Plan November 2023	Appropriated Reserves - Projection Year Three-2025-26 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	\$ -	\$ 9,860,916	\$ (235,000)	\$ 9,625,916
WORKERS COMPENSATION	-	\$ 2,238,973	450,000	\$ 2,688,973
UNEMPLOYMENT RESERVE	-	\$ 122,961	50,000	\$ 172,961
REPAIR RESERVE	-	\$ 5,209,687	(450,000)	\$ 4,759,687
RETIREMENT SYSTEM	800,000	\$ 12,007,600	-	\$ 11,207,600
CAPITAL RESERVES	NA	\$ 48,705,001	(5,258,159)	\$ 43,446,842
UNASSIGNED FUND BALANCE	NA	8,935,000	-	\$ 8,935,000
TAX CERTORARI	NA	300,000	-	\$ 300,000
NON SPENDABLE LIFE INS	NA	640,000	-	\$ 640,000
ASSIGNED RESERVE/FUND BALANCE	NA	6,452,343	-	\$ 6,452,343
INSURANCE	NA	2,026,305	-	\$ 2,026,305
Total Appropriated Reserves	\$ 800,000	\$ 96,498,786	\$ (5,443,159)	\$ 90,255,627
	\$ 900,000			
Appropriated Reserves	800,000			
Appropriated Fund Balance	2,500,000			
Total Reserves/Fund Balance	\$ 3,300,000			
	\$ 2,200,000	Annual State Aid / Other Increase		

Williamsville Central School Appropriated Reserve Plan November 2023	Appropriated Reserves - Projection Year Four-2026-27 of Reserve Appropriations		
	Budget 2026-27	Estimated 6/30/2026 Reserve Balances	Estimated Reserve Balances at 6/30/2027
EMPLOYEE BENEFITS	\$ -	\$ 9,625,916	\$ 10,425,916
WORKERS COMPENSATION	-	\$ 2,688,973	\$ 2,538,973
UNEMPLOYMENT RESERVE	-	\$ 172,961	\$ 185,461
REPAIR RESERVE	-	\$ 4,759,687	\$ 4,759,687
RETIREMENT SYSTEM	-	\$ 11,207,600	\$ 11,207,600
CAPITAL RESERVES	NA	\$ 43,446,842	\$ 43,446,842
UNASSIGNED FUND BALANCE	NA	8,935,000	\$ 8,935,000
TAX CERTORARI	NA	300,000	\$ 300,000
NON SPENDABLE LIFE INS	NA	640,000	\$ 640,000
ASSIGNED RESERVE/FUND BALANCE	NA	6,452,343	\$ 6,452,343
INSURANCE	NA	2,026,305	\$ 2,026,305
Total Appropriated Reserves	\$ -	\$ 90,255,627	\$ 90,918,127
Appropriated Reserves	-		
Appropriated Fund Balance	-		
Total Reserves/Fund Balance	\$ -	Stabilized Funding Level	Total
	\$ 3,300,000	Total reduction in reserves	\$ 1,319,341