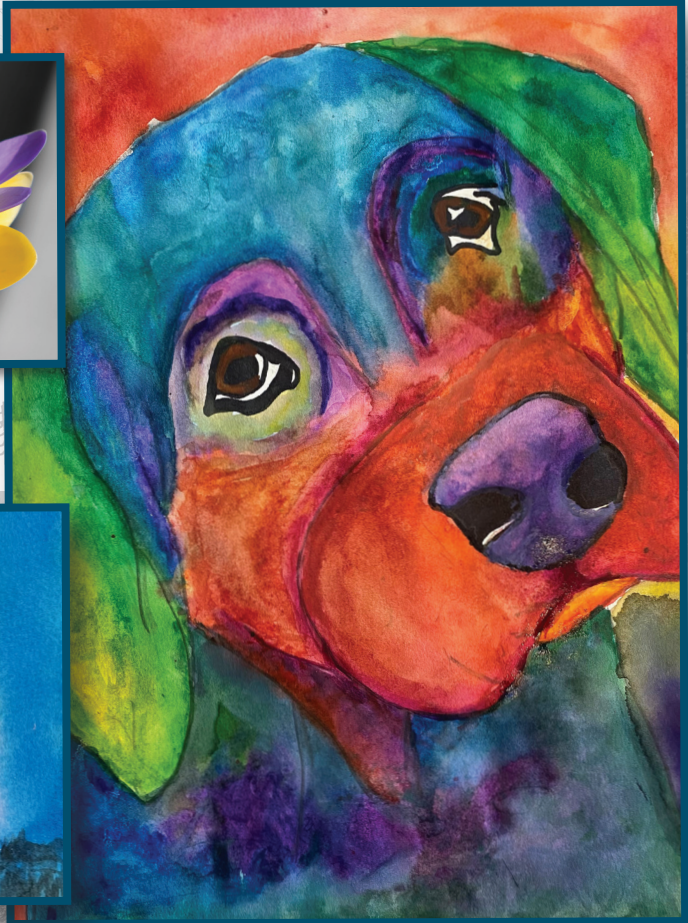


# 2023-2024 Williamsville

Central School District



## Proposed Budget

# Table of Contents



**Letter of Transmittal ..... I**

**Letter from the Board of Education President.....2**

## **2023-2024 Proposed Budget**

**General Support ..... 3**

**Instruction .....6**

**Pupil Transportation & Other Community Services . 10**

**Employee Benefits ..... I I**

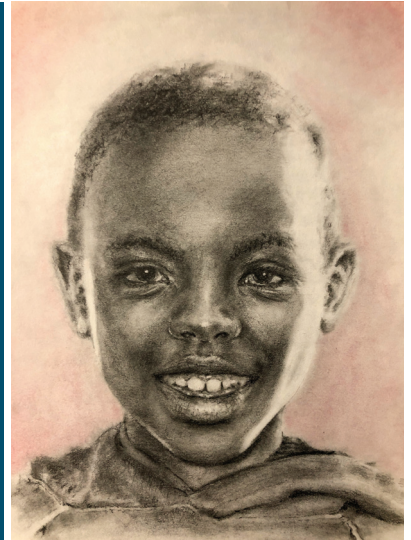
**Debts & Obligations..... 13**

**Estimated Revenues & Planned Expenditures..... 14**

**Tax Bill Impact..... 16**

**Component Budget..... 17**

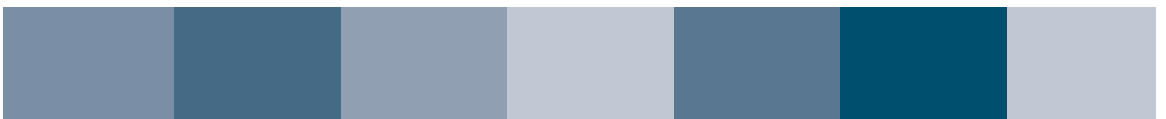
## **2022-2023 District Goals**



### **Prepared by:**

**Dr. Darren J. Brown-Hall,  
Superintendent of Schools**

**Mr. Thomas R. Matuski,  
Assistant Superintendent, Finance  
& Management Services**



# Letter of Transmittal



Dear Members of the Board of Education and Community,

I am pleased to present and recommend the 2023-2024 proposed budget to our school community. This balanced budget reflects our commitment to educational excellence that empowers all students to develop their unique potential and thrive as learners, citizens, and leaders in a diverse global community.

The proposed \$223,388,003 budget represents a 5.11 percent spending increase driven mainly through contractual obligations for District employees and mandated expenses. The proposed tax levy is 2.00%, which is below the New York State tax levy cap by \$1,853,636 for Williamsville Schools. The proposed budget ensures all current instructional programs are maintained, including programs supported by expiring federal grants.

One of the key items featured in this year's budget is the increase in Foundation Aid. In total, the District is receiving more than \$8 million in Foundation Aid, which is included in the total general fund State Aid increase of \$9.2 million. Our Foundation Aid increase supports normal District expenses as well as supporting instructional programs for students to meet learning standards in math, science, and literacy. Additionally, the increase in Foundation Aid will also allow social-emotional well-being resources for students through school counselors and programs and initiatives such as Sources of Strength, W.E.B Crews, and Link Crews. Full details on how this money will be utilized is available on the 2023-2024 proposed budget page on the District's website.

With your support of the 2023-2024 budget, the District will also:

- Maintain school security through our School Resource Officer (SRO) program with the Amherst Police Department as well as provide added security for school monitoring and events
- Continue to offer expansive Advanced Placement (AP) course selection, supporting university and college partnerships
- Support student and teacher technology needs
- Continue to support a high level of professional development for all teachers and staff members

Our administrative team, together with the Board of Education, is guided by the fundamental principle that everything we do is done in the best interest of our students. We believe students are our highest priority, in providing a welcoming environment that prioritizes safety, wellness, and belonging, and that learning is a continuous, lifelong process. In short, this budget exemplifies our Mission and Beliefs in the Williamsville Central School District.

Questions or concerns about the 2023-2024 proposed budget can be sent to [budgetfeedback@willamsvillek12.org](mailto:budgetfeedback@willamsvillek12.org). We encourage all of our stakeholders to visit the District website at [www.willamsvillek12.org](http://www.willamsvillek12.org) to view the budget presentations. The Annual Budget Hearing is Thursday, May 4, 2023. The Budget Vote and School Board Election is Tuesday, May 16, 2023 at Williamsville North High School.

Thank you for your continued partnership and support of the Williamsville Central School District.

Sincerely,

A handwritten signature in black ink that reads "Darren J. Brown-Hall". The signature is fluid and cursive.

Dr. Darren J. Brown-Hall  
Superintendent of Schools



# Letter from the Board of Education President



Dear Neighbors,

Each year I am amazed by the impact and success of the programs and initiatives offered by our District to allow all of our students to reach their fullest potential and to succeed.

The proposed balanced budget of \$223,388,003 is a fiscally responsible budget that preserves current academic and extracurricular programming and maintains a focus on physical, mental, and emotional well-being of students at all levels. As we continue to navigate and exit the COVID-19 global health pandemic, we understand the importance of ensuring our annual District budget also provides for the resources to continue to support students – from math specialists and reading specialists to literacy support material for phonics. The budget also allows us to continue our strong partnership with the Amherst Police Department and our School Resource Officers. It has been incredible to see the relationships our students, families, and staff have been able to form with local law enforcement.

Along with the budget, this year we are electing four members to the Board of Education. The impact and legacy Mrs. Teresa Anne Leatherbarrow left on our community will be felt for years to come. Her strength, leadership, and service to the District – its students, parents, faculty, and staff – allowed us to continue on a path of educational excellence and succeed at the highest levels. I am confident we will have strong leaders join our District. In March, the Board voted to leave her seat vacant, allowing voters to fill the seat in May. As a reminder, the top three candidates in the May election will be elected to serve 3-year terms beginning July 1, 2023. The candidate with the 4th highest votes will be elected to the Board and serve the final two years of the vacated term following the budget vote through June of 2025.

Please continue to stay informed and engaged as we move forward to the budget vote and Board of Education elections.

We look forward to seeing you at the polls on May 16th.

Sincerely,

A handwritten signature in black ink that reads "Susan McClary". The signature is fluid and cursive, with a long horizontal stroke at the end.

Susan McClary, EdD  
President, Board of Education



# General Support



# General Support

## BOARD OF EDUCATION

This section covers all expenses related to the Board of Education including the District Clerk position; expenses for the District’s annual election and budget vote.

Budgeted 2022-2023:	\$158,047
Proposed 2023-2024:	\$112,055

## CHIEF SCHOOL OFFICER

The Chief School Officer section includes salaries for the Superintendent and his secretary as well as supplies, materials, and contractual expenses associated with the operation of this office.

Budgeted 2022-2023:	\$355,708
Proposed 2023-2024:	\$342,055

## FINANCE

The Office of Finance and Management Services conducts the financial affairs of the District such as banking, investing and financial accounting, including the state-mandated external audit, claims audit and the internal audit functions; and the development and implementation of the annual budget. Included in this section are the salaries for the Assistant Superintendent, Business Manager, clerical support staff, District Treasurer, and accounts receivable and accounts payable staff members.

Budgeted 2022-2023:	\$742,095
Proposed 2023-2024:	\$763,377

## PUBLIC INFORMATION

Public information services provide for the costs associated with implementing the District’s communications program. This section includes the salary of the Executive Director of Communications and the Social Media and Web Specialist. This section includes costs related to the publication of the community newsletter; the District calendar; and other publications developed, as needed, such as the annual budget and proposition notices, as required by State law. Maintenance of the District website and the development/expansion of web-based communications is included in this section as well as postage, supplies, and equipment costs.

Budgeted 2022-2023:	\$206,851
Proposed 2023-2024:	\$206,552

### GENERAL SUPPORT SUMMARY

*The General Support category of the operating budget covers instruction-related managerial functions for the entire District. Included are funds which make it possible for the Board of Education and its Chief School Officer, the Superintendent of Schools, to carry out required responsibilities. Also included in this category are funds for the strictly regulated financial operation of the District; operation and maintenance of the school buildings and grounds; fire and liability insurances; personnel management; legal affairs and public information expenses; and BOCES administrative charges.*

**Total for General Support:**

Budgeted 2022-2023:	\$21,895,250
Proposed 2023-2024:	\$23,177,511



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## HUMAN RESOURCES AND LEGAL SERVICES

This section includes supplies, equipment, and contractual expenses, including costs related to supporting the regional certification office, travel and conferences, and the substitute teacher system. Records management expenses are also included in this category. Legal fees are for matters requiring the regular attention of the schools' law firms including instructional program implementation, labor contract administration, collective bargaining, costs related to advertising, and certain personnel matters. This section also includes the salaries for the Executive Director of Human Resources, Labor Relations Specialist, Payroll Supervisor, and both full and part-time clerical personnel.

Budgeted 2022-2023: \$1,547,242

Proposed 2023-2024: \$1,548,703



## OPERATIONS AND MAINTENANCE

Operations costs are associated with the operation and maintenance of school buildings and grounds. Salaries for the Director of Facilities, building custodians and cleaners as well as District-wide maintenance personnel and operations functions are included in this section. Also included are the costs for utilities, water and sewer, telephone, and refuse removal. The District participates in a cost savings cooperative agreement through the School and Municipal Energy Cooperative of Western New York (SMEC) for the purchase of electricity and natural gas.

Maintenance expenses include employee salaries; maintenance agreements for such items as telephone and energy management service contracts, fire alarms, security cameras, and safety inspection services; recycling activities; materials and supplies for such items as chemicals for the swimming pools; electrical and plumbing repairs; and work planned for athletic field maintenance. Costs related to mandated building architectural/engineering condition surveys and required facility maintenance development and planning activities are included in this section. Not included in this section are larger repairs such as site repairs, mechanical system repairs, and more extensive building maintenance work. Those type of repairs are currently funded from the District's repair reserve and do not impact general fund expenditures. The increase is due to contractual salary agreements and the rising cost of energy for school building operation.

Budgeted 2022-2023: \$14,479,604

Proposed 2023-2024: \$15,039,500



## CENTRAL PRINTING AND MAILING

This section includes the costs for all high speed District copiers that are located in each high school, middle school, and in the administration copying center. These copiers are used mainly to provide curriculum materials for use in instructional programs. Other expenses included in this section are in-house printing, postage, shipping, and salaries for the support staff assigned to these functions. The increase is for the high cost of copy paper.

Budgeted 2022-2023:	\$523,789
Proposed 2023-2024:	\$646,473

## DATA PROCESSING

The District’s network infrastructure and technical services to support the instructional program are found in this section of the budget, including maintenance and security of instructional technology systems and software. The Storage Area Network (SAN) provides users with network storage, while the Wide Area Network (WAN) provides users with high speed, single login access to services from any location in the District. Multimedia labs in the high schools; Williamsville Information Tracking System (WITS); the Intranet and management portal; software purchases; hardware acquisition, repair and replacement; non-aidable system software; related equipment and peripherals; and fiber optic connectivity costs are included in this section. Also, technology related services to Erie 1 BOCES are included in this section. The increase is to increase our cyber-security program, contractual salaries, and BOCES services.

Budgeted 2022-2023:	\$1,685,641
Proposed 2023-2024:	\$2,172,141



## SPECIAL ITEMS

This category groups individual items, which are not allocated elsewhere in the general support section such as estimated Workers’ Compensation expenses; insurance premiums; Patient Protection and Affordable Care Act fees; BOCES administrative costs; tax assessment payments for District buildings; and payments for successful property assessment challenges. The decrease is due to a reduction in the Workers’ Compensation budget. The District will utilize funds appropriated in the revenue budget for these expenses.

Budgeted 2022-2023:	\$2,196,273
Proposed 2023-2024:	\$2,346,655

# Instruction





# Instruction

## CURRICULUM AND STAFF DEVELOPMENT

The curriculum and staff development section provides for expenditures necessary to develop, create, and update the curriculum and instructional programs and to provide ongoing professional learning to support the delivery of those programs, which are the backbone of the educational process. Salaries for two Assistant Superintendents and clerical support for their offices are included in this category.

Budgeted 2022-2023: \$1,665,139

Proposed 2023-2024: \$1,751,719

## SUPERVISION: REGULAR SCHOOL

The costs identified in this section include the salaries of 13 Principals; 20 Assistant Principals; and both full and part-time clerical assistance in each of the schools. Other items include costs associated with certain staff development, the operation of the school building offices, contractual expenses for equipment, maintenance contracts, materials and supplies, and substitute hours for clerical support staff.

Budgeted 2022-2023: \$5,441,713

Proposed 2023-2024: \$5,304,245



## INSTRUCTION SUMMARY

*Instruction is the core of the school budget. This general category covers salaries for administrators, teachers, nurses, aides, related instructional personnel (library media specialists, school counselors, psychologists and social workers) and all materials, supplies, and equipment necessary to support the educational environment. Co-curricular and interscholastic athletic activities are also included in this general area of instruction.*

**Total for Instruction:**

**Budgeted 2022-2023: \$129,580,660**

**Proposed 2023-2024: \$132,464,743**



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## TEACHING: REGULAR SCHOOL

The costs in this category include the salaries of certain teachers, teaching assistants, teacher aides, substitutes, support staff, instructional directors, and all supplies, materials, textbooks and equipment associated with the operation of the instructional program in all 14 school buildings. Also included are contracts for maintenance of equipment and musical instrument repair; certain BOCES supported instructional programs; textbooks for private and parochial schools; foster care tuitions; charter school payments; and student activities to support the instructional program. This section includes regular elementary and secondary education teacher positions; teaching assistants; full and part-time teacher aides; monitors; and team leader stipends. The increase is due to contractual salary items and supply budget changes. It is important to state that the teaching regular school category contains the majority of the \$4.5 million dollar increase in employee salaries.

Budgeted 2022-2023: \$77,852,673

Proposed 2023-2024: \$80,055,130



## EXCEPTIONAL EDUCATION & STUDENT SERVICES

The programs articulated in this section provide for students with special learning needs including District special education class programs (6:1:1; 8:1:1; 15:1) and those supported by BOCES and private providers.

Costs include the salaries of special education teachers; related service providers and mental health staff; educational aides and clerical staff as well as instructional materials and supplies for professional staff and for office operations. In addition, charges incurred for other BOCES services such as speech, OT/PT or vision therapies, and summer school programming are also reflected in this section. While mandated by regulation, the costs of some of these placements may be partially reimbursed by special state aid funds or by the District in which a student was previously registered. Expenses associated with adaptive equipment, as well as assistive technology devices and software, are also included. Independent evaluations completed by private practitioners, conference attendance and certain staff development opportunities, and mileage reimbursement for itinerant staff are also included. In addition, costs for programs that support alternative learning, discipline, and socio-emotional development are included in this section. Wellness initiatives, gifted programming, mental health services, school social work and psychological services costs are also included.

This section includes school psychologists; directors of special education; special education teachers; an assistive technology teacher; speech therapists and hearing handicapped teachers; a teacher of the visually impaired; transition teachers; physical and occupational therapists; and required full and part-time teacher aides.

Budgeted 2022-2023: \$25,282,685

Proposed 2023-2024: \$25,711,796

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## **OCCUPATIONAL EDUCATION**

This area of teaching provides students with an opportunity to receive education in business and technology, and/or attend BOCES classes where a wide variety of job training opportunities are provided. There are more than 150 WCS D students who attend the BOCES Harkness Occupational Education Center as part of their secondary program. These students may specialize in coursework ranging from Cosmetology to Automobile Mechanics. In addition, at each high school, students may also opt from a variety of electives in the areas of business and technology education. Specific courses, such as photography, expose students to careers in various fields. Project Lead The Way is a nationally recognized sequence of five pre-engineering courses that prepare students who wish to pursue engineering as a career path. This section also includes business education teachers assigned to the middle and high schools. The decrease is for the reallocation of teacher salaries from this central budget area to school budget areas. This was needed to comply with New York State transparency reporting.

Budgeted 2022-2023: \$2,933,352

Proposed 2023-2024: \$1,532,852

## **TEACHING & SUPERVISION: SPECIAL SCHOOLS**

Included in this section are the instructional costs related to the District's Summer School Program provided for students in grades K-12. Also included are the salaries for administrative positions for the District's Summer School Programs that provides review and/or Regents Examination preparation as well as new course offerings for purposes of acceleration. These summer school programs are intended to support students in meeting state standards and related assessments. The costs associated with providing a driver education program are also included.

Budgeted 2022-2023: \$841,080

Proposed 2023-2024: \$710,740

## **SCHOOL LIBRARY & AUDIO VISUAL SERVICES**

Included in this section are the salaries of library/media specialists and the clerical support personnel in each of the 13 schools. Other expenditures include costs for periodicals, the continuation of the library book replacement plan, and other materials and supplies. BOCES services, included in this section, provide for technical assistance, repairs, parts for the maintenance of audio-visual equipment and support for online services. The state provides limited aid for the purchase of library books.

Budgeted 2022-2023: \$1,494,995

Proposed 2023-2024: \$1,750,308

## **COMPUTER ASSISTED INSTRUCTION**

The expenditures in this section include the salaries for the Information Technology staff. Also included are costs related to the purchase of computer software, supplies and materials, and the maintenance of all hardware and software. The state provides aid towards the purchase of certain hardware and software in this section. Also included are costs associated with the implementation of the classroom computer replacement plan intended to upgrade instructional computer programming needs on an annual basis. The increase is due to salary and added funding for cyber-security.

Budgeted 2022-2023: \$3,509,929

Proposed 2023-2024: \$4,016,588



**GUIDANCE SERVICES**

Salaries for secondary school counselors and clerical support assigned to the secondary school counseling offices are included in this section. Also included are attendance related costs, salaries for summer counselor services, and summer clerical support. This section includes the costs related to District-wide attendance activities and aspects of the District testing program. The increase is due to reallocation of salaries to this area to comply with New York State transparency reporting.

Budgeted 2022-2023:   \$3,139,947  
Proposed 2023-2024:   \$3,857,789

**OTHER PUPIL SERVICES**

Included in this section are several interrelated special education and non-special education pupil service functions. These programs involve psychological, nurse, physician, social worker and aide services. This section also includes the costs of health supplies and equipment, and the cost of the District’s legal obligation to provide health services for children residing in the District while attending schools outside of the District. Some costs related to these services are partially supported by Federal aid.

Budgeted 2022-2023:   \$4,922,370  
Proposed 2023-2024:   \$5,168,860

**CO-CURRICULAR ACTIVITIES**

Included in this section are stipends provided for class and club advisors for numerous activities across grade levels in all 13 schools. These expenditures are reflective of student participation in school activities.

Budgeted 2022-2023:   \$488,650  
Proposed 2023-2024:   \$517,650

**INTERSCHOLASTIC ATHLETICS**

Program costs in this section support the interscholastic athletic program which services the high school and middle school student population. These costs include stipends paid to the interscholastic coaching staff and costs related to officials’ fees, equipment costs, supplies and materials including uniform cleaning, and the continuation of the uniform replacement plan.

Budgeted 2022-2023:   \$2,008,127  
Proposed 2023-2024:   \$2,087,066



# **Pupil Transportation & Community Services**



# Pupil Transportation & Community Services



## PUPIL TRANSPORTATION

This section includes the District’s transportation expenses for all Williamsville Central School students. In addition to transporting students to the 14 District schools, transportation is also provided to District students who attend non-public schools within and outside of the District boundaries. In total, transportation is provided to approximately 10,000 students annually. The increase in this category is due to fuel and other related contractual cost.

The following chart shows the annual cost projections for each category of service in accordance with the District’s five-year contract with Student Transportation of America of which there is one year remaining on it.

## PUPIL TRANSPORTATION SUMMARY

*Transportation expenses are for all students who reside within District boundaries, including those who attend non-public schools. Also included is bus transportation for co-curricular and interscholastic athletic activities as well as for instructional-related field trips.*

**Total for Transportation:**

**Budgeted 2022-2023: \$9,051,185**

**Proposed 2023-2024: \$10,554,475**

## OTHER COMMUNITY SERVICES SUMMARY

*This general category includes costs related to District census activities and for support for certain community use of facilities.*

**Total for Other Community Services:**

**Budgeted 2022-2023: \$21,000**

**Proposed 2023-2024: \$21,000**

## ANNUAL COST PROJECTIONS - STA BUS CONTRACT

	2023-24
Regular Bus Service	\$7,233,750
Special Ed Bus Service	\$2,759,300
Field Trip Bus Service	\$127,870

*One year left on contract*



# Employee Benefits





# Employee Benefits

## NEW YORK STATE RETIREMENT SYSTEMS

Employees' Retirement System (ERS): Employer contributions are determined by the tier eligibility of each employee. The annual employer contribution rate fluctuates from year to year, is determined by the New York State System, and is based on the returns generated by investments and actuarial results. District participation in the New York State System is mandated for certain support staff. A portion of these expenses will be offset by the revenue category appropriated from the Retirement Reserve. In the 2023-2024 Proposed Budget, the appropriated reserve amount is \$1,700,000.

Teachers' Retirement System (TRS): District participation in the New York State System is mandated for all certificated staff. Employer contributions are determined by the tier eligibility of each employee. The annual employer contribution rate fluctuates from year to year, is determined by the New York State System, and is based on the returns generated by investments and actuarial results.

The increase in this section is due to rate changes received from the New York State Retirement Systems.

Budgeted 2022-2023: \$11,960,295

Proposed 2023-2024: \$12,560,295

## SOCIAL SECURITY

Social Security payments for FICA and Medicare are paid on wages at the rate of 7.65 percent.

Budgeted 2022-2023: \$8,814,654

Proposed 2023-2024: \$9,289,654

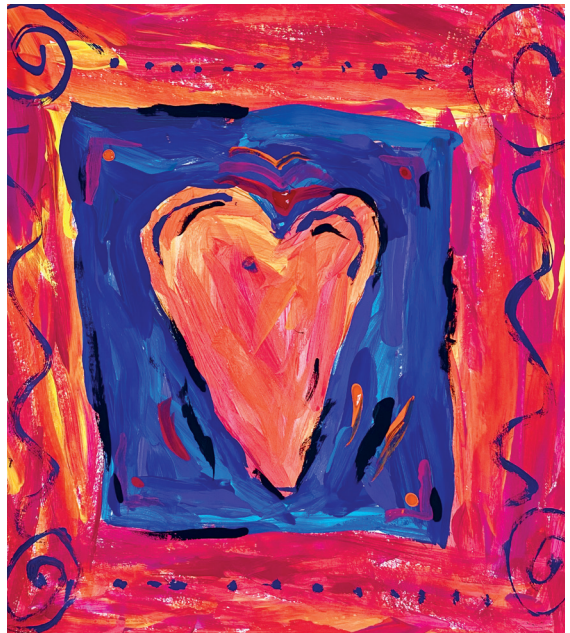
## EMPLOYEE BENEFITS SUMMARY

*This category groups a variety of District benefit costs including required contributions to the State Retirement Systems, Social Security, Workers' Compensation, and an Unemployment Insurance Fund. Also included are medical and other contractual costs.*

### Total for Employee Benefits:

**Budgeted 2022-2023: \$40,562,687**

**Proposed 2024-2025: \$45,752,970**



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### UNEMPLOYMENT INSURANCE

This section includes any funds needed to cover unemployment expenses. The expenditure is funded at a level to satisfy anticipated needs in 2023-2024.

Budgeted 2022-2023:	\$35,000
Proposed 2023-2024:	\$35,000

### MEDICAL INSURANCE

As a result of successful negotiations with all bargaining units, the District currently provides one option for health insurance coverage for staff through a health maintenance organization. Employee contribution rates vary, depending on the employee group. Savings have been realized as the result of changes in collective bargaining agreements including increased employee contributions, and the self-funding of prescription drug coverage for employee groups. The increase is due to rising health insurance costs.

Budgeted 2022-2023:	\$19,137,427
Proposed 2023-2024:	\$23,282,769

### OTHER BENEFITS

This area includes fingerprinting, the Employee Assistance Program, and other insurance and benefit payments.

Budgeted 2022-2023:	\$615,311
Proposed 2023-2024:	\$585,252





# Debts & Obligations





# Debts & Obligations



## DEBTS & OBLIGATIONS

The majority of expenditures in this section are related to capital project building alterations, additions, and renovations.

### Long Term Debt:

Budgeted 2022-2023:	\$11,217,304
Proposed 2023-2024:	\$11,217,304

### Special Aid Fund:

Budgeted 2022-2023:	\$200,000
Proposed 2023-2024:	\$200,000

The Special Aid transfer reflects the minimum mandatory District payment as required by the federal government for special education summer programs.

## DEBTS & OBLIGATIONS SUMMARY

*This category groups a variety of costs which are not included in other areas, such as long term debt payments.*

### Total for Debt & Obligations Expenses:

Budgeted 2022-2023:	\$11,417,304
Proposed 2023-2024:	\$11,417,304



# Estimated Revenues & Planned Expenditures





# Estimated Revenues

2023-2024 PROJECTED REVENUES		
	<u>2023-2024</u>	<u>% of Total</u>
Property Tax Levy	\$139,945,000	62.64
STAR Reimbursement	Included in above	
State Aid	58,875,503	26.36
Sales Tax	13,750,000	6.16
Miscellaneous	3,543,500	1.59
Appropriated Fund Balance	4,324,000	1.93
Appropriated Reserve Funds:		
Employee Benefits	500,000	0.23
Workers' Compensation	700,000	0.32
Repair Reserve	0	
Unemployment Reserve	50,000	0.01
Retirement Reserve	1,700,000	0.76
Total Estimated Revenues	<u>\$223,388,003</u>	<u>100%</u>

<u>2022-2023</u>	<u>% of Total</u>
\$137,200,000	64.56
49,628,712	23.35
12,150,000	5.72
3,845,374	1.81
5,574,000	2.62
600,000	0.28
700,000	0.33
330,000	0.16
50,000	0.01
<u>2,450,000</u>	<u>1.16</u>
\$212,528,086	100%



**The Property Tax Levy** is the amount of revenue collected from the issuance of local tax bills. The District’s proposed property tax levy is under New York State’s tax cap/tax threshold law by \$1,853,636 and results in a 2.00% increase. Therefore, a simple majority is needed to approve the budget at the Annual District Vote on May 16, 2023.



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### **STAR Reimbursement (Real Property Tax Exemption Subsidy)**

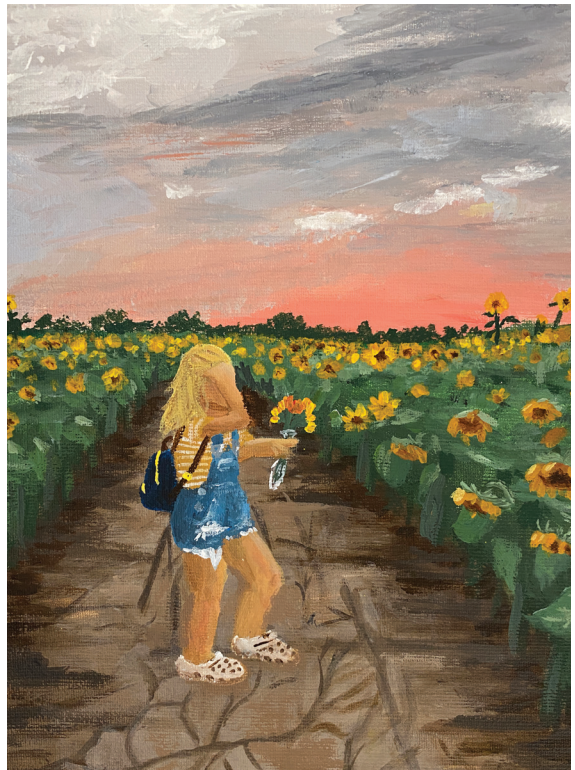
payment is not additional state aid to education, but rather a separate category of property tax revenue paid directly to school districts that reduces a portion of individual property taxpayer payments. The STAR amount is included in the total property tax levy. Residential property owners are eligible for this exemption or a credit which results in a reduced school tax payment. New homeowners will no longer receive the STAR reduction to their tax bills. They will need to claim it on their New York State income tax returns.

**State Aid** includes all revenues coming from New York State such as Foundation Aid and certain other categorical aids such as BOCES, transportation, computer software, library, and building aid payments related to capital construction.

**Sales Tax** includes the amount of Erie County sales tax revenue shared with the District.

**Miscellaneous Revenues** include interest earnings from deposits of funds; admissions; facility usage fees; BOCES rental of classrooms; refunds from BOCES based upon final annual service costs; health services provided for other school districts; Medicaid assistance; payments in lieu of taxes; and sale of obsolete assets.

**Appropriated Fund Balance** is the portion of revenues that is saved from prior years and is used to support our budget.



**Appropriated Reserve Funds** include those amounts the District has appropriated from reserve funds in the 2023-2024 Proposed Budget. They include the Employee Benefit and Accrued Liability Reserve (payment of unused vacation time and sick time); the Workers' Compensation Reserve (payment of claim expenses due to job-related injuries); and Retirement Reserve (payments to Employee Retirement System). Reserve appropriations may only support the expense items allowed by each reserve category.

# Proposed Expenditures

2023-2024 PROPOSED EXPENDITURES				
	<u>2023-2024</u>	<u>% of Total</u>	<u>2022-2023</u>	<u>% of Total</u>
Instruction	\$132,464,743	59.30	\$129,580,660	60.97
General Support	23,177,511	10.38	21,895,250	10.30
Transportation	10,554,475	4.72	9,051,185	4.26
Other Community Services	21,000	0.01	21,000	0.01
Employee Benefits	45,752,970	20.48	40,562,687	19.09
Long Term Debt/Special Aid	11,417,304	5.11	11,417,304	5.37
Total Expenditures	\$223,388,003	100%	\$212,528,086	100%
Budget Change	\$10,859,917	5.11%		



## Tax Impact - Amherst

There is a 2.00 percent tax levy increase in the 2023-2024 proposed budget, which is significantly below the state-imposed tax cap for the Williamsville Central School District. The tax rate increase is estimated at 2.00 percent, based on 2022 assessment information. For a home assessed at \$250,000, the school tax bill would increase an estimated \$82.27 after the regular STAR subsidy is applied. Property assessment changes will impact a homeowner’s actual tax bill. The 2023-2024 budget’s tax cap calculation allowed the District to issue an increase of 3.35%. The lower 2.0% increase was possible due to the receipt of a large increase in Foundation Aid. This one-time type of an increase was due to the State’s full funding of Foundation Aid.

## 2023-2024 Contingent Budget

The Board of Education is required by state law to implement a contingent budget if the proposed budget fails to receive community approval after two budget votes. A contingent budget does not allow the tax levy to be greater than the levy issued in the prior school year. The contingent budget amount for 2023-2024 is \$220,643,003.

# Component Budget

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**PROGRAM ..... \$174,578,976**

The Program Component includes all program expenditures, including the salaries and benefits of teachers and any school administrators or supervisors who spend a majority of their time performing teaching duties. All transportation operating expenses are also included.

**CAPITAL ..... \$30,503,142**

The Capital Component includes all transportation capital, debt service, and lease expenditures; costs resulting from court judgments, administrative orders or settled or compromised claims; and all facilities costs including lease expenditures, annual debt service and total debt for all District facilities financed by bonds and notes. Also, all expenditures associated with custodial/maintenance salaries and benefits, service contracts, supplies, utilities and maintenance repair of school facilities are included.

**ADMINISTRATIVE ..... \$18,305,885**

The Administrative Component includes Board of Education and central administrative expenses, salaries and benefits of the Superintendent and all certified school administrators and supervisors who spend a majority of their time performing administrative or supervisory duties; all expenditures associated with the Annual District Budget Vote; any consulting costs not directly related to student services and program planning; and all other administrative activities.

**TOTAL ..... \$223,388,003**





# 2022-2023 Williamsville

## Central School District



### COMMUNICATION

- The District will improve communication and collaboration within and among the District and school buildings in order to effectively engage all stakeholders.
- The District will improve effective communication between the District and families by establishing best practices and guidelines for two-way communication.
- The District will improve effective communication with families, students, and staff by enhancing and expanding the knowledge of our digital media presence.

### WELLNESS, COMMUNITY, AND SUSTAINABILITY

- All students and staff will have equitable access to instruction, tools, experiences, and practices that support and enhance their physical, social, and emotional safety and wellness.
- All stakeholders will feel welcomed, connected and have a sense of belonging to their school and District communities.
- The District will integrate programs and educate staff, students, and the community on critical factors that impact personal and community wellness and the sustainability of our environment.

### TEACHING, LEARNING, AND LEADERSHIP

- The District will engage in and continue to develop responsive educational practices, opportunities, and learning experiences that support and advance individual student growth within a diverse community.
- The District will engage in and continue to develop responsive educational practices, opportunities, and learning experiences that support and advance leadership potential within a diverse community.
- The District will engage in and continue to develop responsive educational practices, opportunities, and learning experiences that support and advance social emotional skills within a diverse community.

### DIVERSITY, EQUITY, AND INCLUSION

- The District will support and advance diversity, equity, and inclusion in accordance with District policies and in alignment with the New York State Board of Regents policies, frameworks, and initiatives.

*Adopted by the Board of Education on August 9, 2022*



# DISTRICT STRATEGIC GOALS







**Dr. Darren J. Brown-Hall, Superintendent of Schools**

**Board of Education**

Dr. Susan McClary, *President*

Dr. Swaroop Singh, *Vice President*

Ms. Maureen Poulin, *Parliamentarian*

Ms. Christina Bleckinger

Mr. Stuart Bulan

Mr. Michael Buscaglia

Mrs. Crystal Kaczmarek-Bogner

Dr. Michael Littman