

Budget Newsletter 2022-2023

WHAT'S HAPPENING

DEEP ROOTS | CORE VALUES | BRIGHT FUTURES

Greetings to our Marauder Community!

We hope that you find this budget-focused newsletter to be informative. We are extremely proud of our school district's programs and appreciate our community's support as we continue to do the best we can to provide meaningful learning and supports to all of our students while still being fiscally responsible and conscientious.

This year you may see some numbers that are unusual related to the tax cap calculation. This is due to the fact that we are seeing a large PILOT (Payment in Lieu of Taxes) return to the levy books. When some businesses start operations in a community, they may seek an agreement that allows them to pay a certain amount of taxes directly to schools/towns. This is called a PILOT agreement. PILOTS are usually in place for several years, but when they expire, the business returns to the taxable property list of the community.

This year, we will be seeing a large PILOT expire. This will result in a payment that used to come directly to the district now returning to the "levy" and be processed in the same way as all community property taxes are assessed and paid. While the PILOT was in place, it was a separate form of revenue for the district, but now these funds will come from the levy bucket through property taxes.



Marygrace Mazzullo
Superintendent

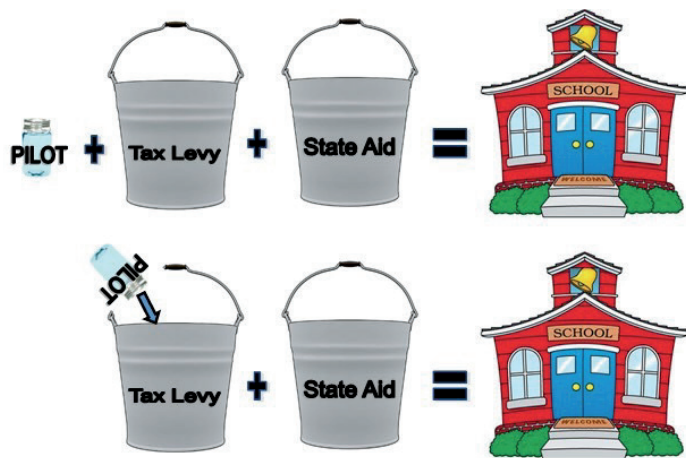
Our district is funded very closely to a 50/50 split between NYS State Aid and local property taxes. Without the separate PILOT payment, the formula looks a little different this year and that impacts the tax cap formula. Where we typically see our tax cap in the 2% range, this year it is 5.17%. This does not mean that there will be a 5.17% increase in school taxes. Our year-over-year budget increase is actually 2.74%. It is the addition of the property value that used to be a PILOT that shifts the numbers on the tax cap calculation.

Because the Town of Williamson is also going through the reassessment process, it is difficult to pinpoint how this will impact tax rates. There is the possibility that they may go down, depending on the local property value totals.

We continue to be diligent in managing our expenses so that we limit the impact year over year on our tax base. The tax cap calculations are very complex. Adding the reassessment to the equation makes it even more complicated this year.

We have done our best within this newsletter to provide information and explanations. We are committed to transparency in our fiscal stewardship of our schools. Please do not hesitate to reach out if you have any specific questions that we can help to answer or clarify.

With Marauder Pride, Marygrace Mazzullo



BUDGET HIGHLIGHTS:

- NYS Tax Cap compliant
- Maintains all current instructional programs and services
- Continued implementation of Multiple Tiered Student Services (learning intervention)
- Supports sustainable replacements of 1:1 classroom instructional technology
- Addition of 8:1:1 program for students needing additional supports

BUILDING HIGHLIGHTS



ELEMENTARY SCHOOL

The Elementary School has had a successful school year! In addition to the growth students made academically, there has also been so much growth with their social-emotional development. There are many factors contributing to our student's success. Here are a few highlights:

PRIDE continues to be a focus in the building as students and staff demonstrate Perseverance, Responsibility, Integrity, Dignity and Excellence. Students and staff both have worked hard this year to

put their PRIDE behaviors on display! Mindfulness continues to be an integral part of the school day here at the elementary. These movement and mind breaks help our students focus better on their academic learning, as well their social emotional development.

And finally, our new furry Marauder here at WES, Tahoe Donovan, has enhanced the growth of the entire building! We are very fortunate and grateful to have Tahoe as a part of our elementary family.



MIDDLE SCHOOL

As we head into the last few weeks of school, the Middle School continues to have active students. The week of April 18th was spirit week. Students wore beachwear and dressed up as their favorite teacher as part of an exciting week.

Over 55% of our 7th/8th grade students are currently participating in a spring sport.

The entire Middle School has finished or nearing completion of the book "When Stars are Scattered." Students have buddied up with students at different grade levels working on collaborative activities involving the book. Students have also completed the NYS ELA and Math Assessments. PRIDE attributes are evident throughout the Middle School!



HIGH SCHOOL

Our student-directed show Dirty Rotten Scoundrels is bringing theatre back to our stage this year. Our counselors have concluded scheduling with students and are starting to create the schedule for the 22-23 school year.

May brings AP exams as well as Prom, this year at Artisan Works. The theme is Night in New Orleans.

We are also proud to announce our Top 10 for the senior Class of 2022.

1. Thomas DeFisher
2. Morgan Comstock
3. Grace Wren
4. Isaac Gasparri
5. Jack Wren
6. Daniel Kuhl
7. Torin Sheahan
8. Dylan Begy
9. Brooke Byron
10. Olivia Flynn

DID YOU KNOW?

- Williamson CSD's graduation rate is 94%
- Half of Williamson's graduates earn an advanced Regents diploma
- The percentage of students on academic achievement rolls is 42% at the Elementary School, 58% at the Middle School and 50% at the High School
- The Middle School has a new jazz band, and the district was recognized as one of 2022's Best Communities for Music Education by the NAMM Foundation
- Williamson offers Marauder Care, an after school program at the Elementary School
- Williamson has planned summer enrichment opportunities for all interested students



2022-2023 BUDGET BREAKDOWN

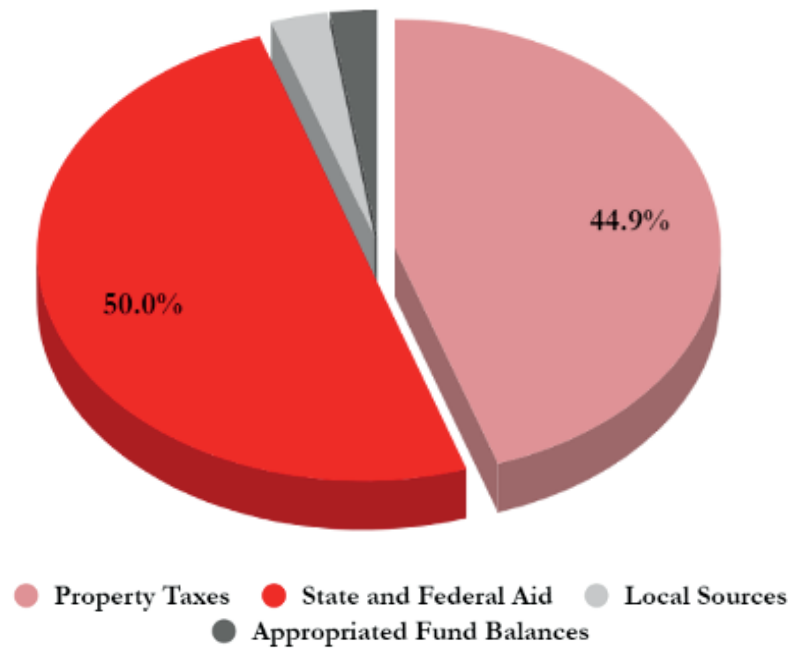
FUNDING SOURCES

STATE AND FEDERAL AID - This category includes NYS foundation (basic) aid, as well as categorical expense based aids to support BOCES services, debt service from capital projects, transportation costs, and instructional materials. The District also receives federal reimbursement for eligible Medicaid services.

REAL PROPERTY TAX - This category includes the local property tax levy as well as Payments in Lieu of Taxes (PILOTS) under industrial development agreements.

LOCAL SOURCES - This category includes Williamson's allocated share of sales tax from Wayne County, interest earned on the District reserves and cash on hand, and other miscellaneous refunds and fees for services.

FUND BALANCE AND RESERVE - This category includes the utilization of surplus funds from the prior year's budget as well as debt service reserves to reduce taxes. The District also appropriates funds from several reserves to defray costs of certain employee benefits and insurances.



EXPENDITURES

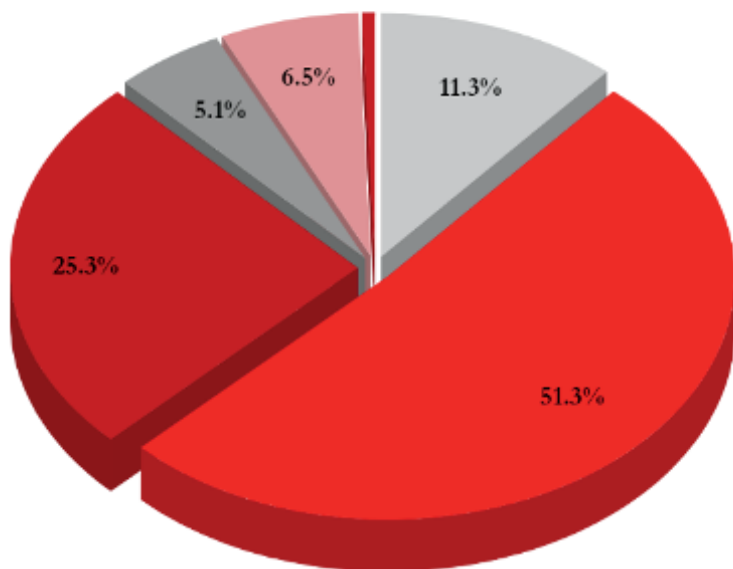
INSTRUCTION - This category includes teacher's salaries, student support services, instructional technology and curriculum coordination, instructional materials, BOCES instructional programs, co-curricular and extra-curricular programs.

GENERAL SUPPORT - This category includes maintenance of buildings, grounds, and infrastructure, utility costs, central administration for human resources and finance, and costs related to legal support, compliance, and governance.

TRANSPORTATION - This category includes the operational costs for transportation of students to District schools, parochial and private schools, BOCES programs, field trips, and extra-curricular events.

EMPLOYEE BENEFITS - This category includes the cost of social security, NYS retirement systems, health insurance, worker's compensation and unemployment insurances. Insurance premiums and retirement system contributions are the most difficult area of the budget to control cost growth.

DEBT SERVICE AND INTERFUND TRANSFERS - This category includes debt service from capital projects, which is supported by associated state building aid, as well as support of the school's food service and special education programs.



● Instructional Design and Delivery ● Employee Benefits
● Debt Service ● Interfund Transfers
● General Support ● Transportation

2022-2023 BUDGET BREAKDOWN

The following provides a comparison of the 2022-23 proposed budget with the 2021-22 budget. Copies of the proposed budget and attachments are available in each school building Monday-Friday. Copies of the proposed budget and additional information may be obtained from the District website at www.williamsoncentral.org or by calling the District Office at (315) 589-9661.

	2021- 22 Enacted Budget	2022-23 Proposed Budget	Year-To-Year Change
ADMINISTRATIVE COMPONENT			
Board of Education	\$26,115	\$26,525	\$410
Central Administration & Finance	\$606,025	\$599,389	-\$6,636
Legal Services, Personnel, Public Information	\$93,420	\$122,325	\$28,905
Central Services and Special Items	\$538,300	\$507,500	-\$30,800
Curriculum Development and Supervision	\$820,225	\$941,295	\$121,070
Benefits	\$674,056	\$743,767	\$69,711
TOTAL - ADMINISTRATIVE	\$2,758,141	\$2,940,801	\$182,660
<i>Percent of Total Budget</i>	<i>10.91%</i>	<i>11.32%</i>	<i>0.41%</i>
INSTRUCTIONAL PROGRAM COMPONENT			
Teaching - Regular School	\$5,842,495	\$6,012,130	\$169,635
Programs for Students with Disabilities & Occ Ed	\$3,773,485	\$3,810,465	\$36,980
Special Services, Instructional Media, and Pupil Services	\$2,264,815	\$2,207,130	-\$57,685
Co-curricular and Athletics	\$349,800	\$394,520	\$44,720
Transportation	\$1,291,615	\$1,327,440	\$35,825
Benefits	\$5,137,445	\$5,472,887	\$335,442
TOTAL - PROGRAM	\$18,659,655	\$19,224,572	\$564,917
<i>Percent of Total Budget</i>	<i>73.80%</i>	<i>74.00%</i>	<i>0.20%</i>
CAPITAL COMPONENT			
Operation of Maintenance of Plant	\$1,486,035	\$1,635,900	\$149,865
Benefits	\$312,084	\$350,281	\$38,197
Debt Service and Transfers	\$2,069,390	\$1,827,454	-\$241,936
TOTAL - CAPITAL	\$3,867,509	\$3,813,635	-\$53,874
<i>Percent of Total Budget</i>	<i>15.30%</i>	<i>14.68%</i>	<i>-0.62%</i>
	\$25,285,305	\$25,979,008	\$693,703

Did You Know...

Did you know that a percentage of Wayne County sales tax revenue supports our schools and local communities?



CAPITAL PROJECT UPDATES

UPDATES ON THE PROPOSED 2022-23 CAPITAL OUTLAY PROJECT:

\$100,000 - Middle School Gym

- Basketball hoops will be outfitted with motors that will modernize the infrastructure
- Padding on the gym walls will be replaced



2023 CAPITAL PROJECT HIGHLIGHTS:

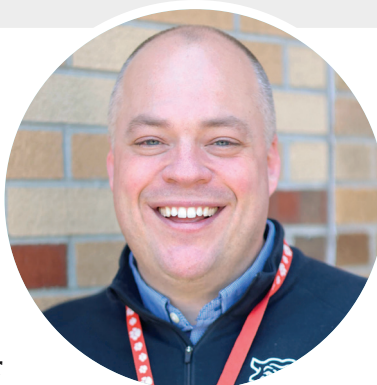
- Playground improvements
- Elementary School kitchen and cafeteria remodel
- Updates to the Middle School auditorium
- Updates to the High School band and chorus rooms
- Renovations of toilet rooms at the Stadium

MEET JEFF SUTTON

Hello, Marauders!

I'm excited to introduce myself to the community and step into the role of Williamson's School Business Administrator. I was born and raised in Wayne County and graduated from North Rose-Wolcott High School. I earned my undergraduate degree in Accounting at Nazareth College in Rochester, and later earned my Master of Education: Business and Marketing Education at SUNY Oswego.

I received my Certificate of Advanced



Jeff Sutton
Business Administrator

Study - School District Business Leader at SUNY Brockport, and previously worked in public accounting for over a decade. I also worked as a high school business teacher at Newark High School for about four years.

Outside of work, I love spending time with my wife, Shelli, and my kids, 10-year-old Mia and 6-year-old Ali. I am thrilled to be joining such a wonderful team and look forward to serving the Williamson community.

ANNUAL BUDGET NOTICE AND TAX INFORMATION

WILLIAMSON CENTRAL SCHOOL DISTRICT - REQUIRED ANNUAL BUDGET NOTICE

Overall Budget Proposal		Budget Adopted for the 2021-22 School Year	Budget Proposed for the 2022-23 School Year	Contingency Budget for the 2022-23 School Year *						
Total Budgeted Amount, Not Including Separate Propositions		\$ 25,285,305	\$25,979,008	\$25,572,074						
Increase/Decrease for the 2022-23 School Year			\$693,703	\$286,769						
Percentage Increase/Decrease in Proposed Budget			2.74%	1.13%						
Change in the Consumer Price Index			4.7%							
A. Proposed Levy to Support the Total Budgeted Amount		\$ 11,072,047	\$ 11,644,007							
B. Levy to Support Library Debt, if Applicable										
C. Levy for Non-Excludable Propositions, if Applicable **										
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy										
E. Total Proposed School Year Tax Levy (A + B + C - D)		\$ 11,072,047	\$ 11,644,007		\$ 11,072,047					
F. Total Permissible Exclusions		\$	\$0							
G. School Tax Levy Limit, Excluding Levy for Permissible Exclusions		\$ 11,072,047	\$11,644,007							
H. Total Proposed School Year Tax Levy, Excluding Levy to Support Library Debt and/or Permissible Exclusions (E – B – F + D)		\$11,072,047	\$11,644,007							
I. Difference: G – H (Negative Value Requires 60.0% Voter Approval – See Note Below Regarding Separate Propositions) **		\$0	\$0							
Administrative Component		\$ 2,758,141	\$ 2,940,801	\$ 2,860,885						
Program Component		\$ 18,659,655	\$ 19,224,572	\$ 19,065,493						
Capital Component		\$ 3,867,509	\$ 3,813,635	\$ 3,645,696						
The contingency budget removes certain contingent expenditures the District would be incapable of supporting, as well as appropriations for equipment, student and staff supplies, and capital outlays pursuant to Section 2023 of the Education Law. The use of District facilities by the community would also be statutorily prohibited. <table><tr><th>Description</th><th>Amount</th></tr><tr><td>Purchase of four school buses</td><td>\$469,915</td></tr></table> Separate Propositions that are not included in the Total Budgeted Amount:		Description	Amount	Purchase of four school buses	\$469,915	NOTE: Please submit an electronic version (Word or PDF) of this completed form to: emscmgts@nysed.gov <table><tr><td>Estimated Basic STAR Exemption Savings1</td><td>\$717</td></tr></table> Under the Budget Proposed for the 2022-23 School Year			Estimated Basic STAR Exemption Savings1	\$717
		Description	Amount							
		Purchase of four school buses	\$469,915							
		Estimated Basic STAR Exemption Savings1	\$717							

The annual budget vote for the fiscal year 2022-23 by the qualified voters of the Williamson Central school district, Wayne County, New York, will be held at Williamson Central school(s) in said district on Tuesday, May 17, 2021 between the hours of 1:00pm and 9:00pm, prevailing time in the middle school cafeteria, at which time the polls will be opened to vote by voting ballot.

1. The basic school tax relief (STAR) exemption is authorized by section 425 of the Real Property Tax Law.

TAX LEVY EXPLAINED

Prior Year Tax Levy		New Tax Revenue from PILOT		Regular Growth in Levy		Total New Levy
\$11,072,047	+	\$277,860 2.51%	+	\$294,100 2.66%	=	\$11,644,007 5.17%

Will be supported by one business, was an abatement payment

The remaining levy growth to be supported by the community (less than the 2.74% budget growth)

- The new levy growth absent the PILOT tax revenue, would be less than the total budget growth
- The new assessment values will be the primary variable in much tax rates will increase
- Tax rates are not a 1:1 relationship with levy growth

BOARD OF EDUCATION CANDIDATE INFORMATION

JAMIE SONNEVILLE



My name is Jamie Sonnevile and I have lived in Williamson for 40 years. My husband, Jason, and I both own businesses in Williamson and we are very active in this community.

I have been committed to the Williamson Central School District for the last six years as a Board Trustee and have served as the Board President for five years. It has been a pleasure to serve our district and community in this capacity. While the past two years have been incredibly challenging, I'm proud of how this district has handled the COVID-19 pandemic, while continuing to offer as many academic

and extracurricular opportunities as possible. As we progress from pandemic to endemic, I'm hopeful that we will continue to offer all the rich traditions that make Williamson so special.

I am also looking forward to the creation of new programs and updated curriculum in all three of our buildings.

As a Williamson native, I've always held Williamson Central School District close to my heart. I believe I have a lot to offer as a Board Trustee, including a rich Williamson history, a well-rounded educational and professional career, district fiscal knowledge, and New York State school employee experience.

It was an easy choice for us to start a family here, as we knew that WCS would provide our children with a first-class education. We purchased our first home in Williamson, we've started multiple businesses in Williamson, and we own vacation properties in Pultneyville and encourage guests to visit our hamlet. Our children, Carter (12) and Casen (9), are enrolled in the Williamson Central School District and they are thriving. I first ran for the Board to ensure that all students received the same quality education that I did. I am asking for your support as I look to be re-elected as a Board Trustee. I plan to continue focusing on what makes Williamson so special: Deep Roots, Core Values, and Bright Futures.

ASHTYN MOHANLALL



I'm Ashtyn and I grew up in Williamson and I love this community. In fact, I love it so much my husband Andrew (who is also a Williamson grad) and I have chosen to raise our children here. My oldest is in six grade and my youngest is in second grade.

After I left Williamson, I attended SUNY Oswego and then received a degree in accounting from St. John Fisher College. I worked in public accounting right out of college and moved to First American Equipment Finance nine years ago. I started out working on a team that created financing solutions to help K-12 and higher education institutions provide

students with the necessary educational tools in a fashion that maximizes community tax dollars. I have been the Vice President of Asset

Management for six years, and have earned my Certified Lease and Finance Professional designation.

In addition to my career, I've spent the last few years volunteering my time on various committees in our community. I am currently the Treasurer of the Williamson Recreation Committee, a member of the Williamson Park Committee, a member of the Dollars for Scholars Committee and I just completed my first term as a Trustee on the Board

of Education.

My desire to seek re-election for school board is an extension of my continued desire to serve this community. As everyone knows, the last two years have been an incredibly challenging time for so many, and I believe strong leadership in our school district is essential now more than ever.

My experience on the Board along with my other past experiences will continue to help the Board make fiscally responsible decisions that benefit both the school community and the taxpayers as well. I am asking for your vote on May 17th to help ensure that both our children and community continue to thrive and succeed in our ever-evolving world.



PATRON - LETTER CARRIER ROUTE
RURAL BOXHOLDER
PO BOXHOLDER

On The Ballot | Tuesday May 17 | 1pm - 9pm | MS Cafeteria

Proposition #1 Budget	What: Shall the proposed school budget for the period July 1, 2022 to June 30, 2023 in the amount of \$25,979,008 be approved, and the District be authorized to levy the necessary tax therefor? Why: This is the voter approval necessary for the District's annual operating budget. If defeated, a second vote would be held in June with the potential of implementing a contingency budget that would remove certain programs and services.
Proposition #2 Bus Purchase	What: RESOLVED, That the Board of Education of the Williamson Central School District is hereby authorized to undertake the acquisition of three (3) 65-passenger school buses, at an estimated maximum cost of \$129,436 each, and one (1) 24-passenger school buses, at an estimated maximum cost of \$81,607, all at an estimated maximum aggregate cost of \$469,915, less trade-in value, if any, and to appropriate and expend from the existing bus purchase reserve fund \$234,958 for such costs, and that the balance of such costs, or so much thereof as may be necessary, shall be raised by the levy of a tax to be collected in annual installments; and, in anticipation of such tax, debt obligations of the school district as may be necessary not to exceed \$234,957 shall be issued, or the school district may enter into an installment purchase contract if the board of education determines that it is in the best interest of the school district to finance the purchase in that method Why: The District receives NYS Transportation aid on 84.7% of the total purchase price of these vehicles. Using the bus purchase reserve to help offset the local cost (down payment) for this purchase makes this tax neutral. Replacing buses on a five-year cycle will ensure the District is reducing maintenance costs for the fleet by always having a bumper to bumper warranty in place on buses while also recouping NYS transportation aid.
Proposition #3 Capital Reserve	What: RESOLVED, the Board of Education of the Williamson Central School District is hereby authorized to establish a capital reserve fund pursuant to Education Law Section 3651 to be named, "2022 Capital Reserve Fund" created to defray the cost of the construction, reconstruction, and equipping of School District buildings and facilities, including original equipment, machinery, apparatus, appurtenances, furnishings, land acquisitions, and other incidental improvements and expenses in connection therewith, and in order to accomplish the same, the Board is hereby authorized to establish the ultimate amount of such Reserve Fund to be Six Million Dollars (\$6,000,000.00), inclusive of accrued interest and other investment earnings, with a probable term of ten (10) years and, to appropriate from the available fund balance, and/or other legally available funds of the School District to such Reserve Fund. Why: A capital reserve allows the district to retain unspent or surplus funds from prior budget years to support building improvements through capital projects as mechanical systems and infrastructure ages. Utilizing reserve funds for these costs introduces less (or sometimes none) tax burden to residents when capital work is needed, because the District receives close to an 87% reimbursement in state aid for approved capital expenses. This reserve is intended to fund the remaining, unaided amount.