

# Williamson Central Schools

2024-25 Proposed Budget

April 17, 2024



# AGENDA

- **FUNDING SOURCES**
  - Breakdown by Source
  - Detail Comparison
- **EXPENDITURE BUDGET**
  - Breakdown by Source
  - 3 Part Budget Detail With Notes
  - Summary
- **BALLOT PROPOSITIONS**



# FUNDING (REVENUES)



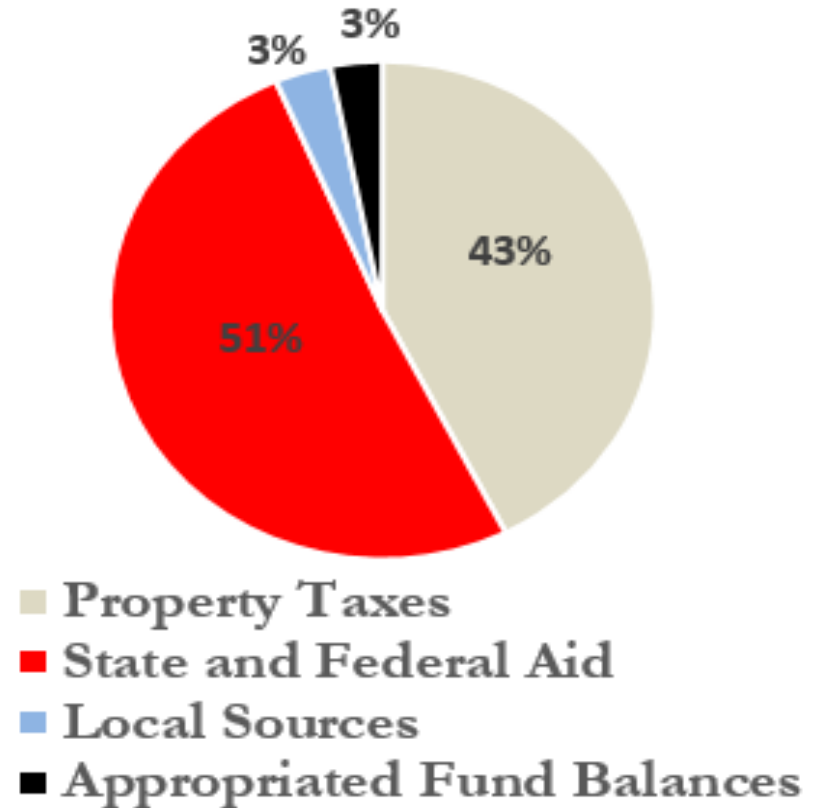
# 2024-25 BREAKDOWN OF FUNDING SOURCES

**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 BALANCES**– 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.



# FUNDING SOURCES 2024-25

	2024- 25 Proposed Budget	2023-24 Enacted Budget	Year-To-Year Change
<b>REVENUES</b>			
State Aid	\$14,631,715	\$13,844,004	\$787,711
Other Local Revenues (Tuition, Fees)	\$544,990	\$323,500	\$221,490
Property Taxes	\$12,207,395	\$11,911,435	\$295,960
Wayne County Sales Tax	\$385,000	\$385,000	\$0
Payments in Lieu of Taxes (PILOTs)	\$20,800	\$21,535	-\$735
Federal Reimbursement	<u>\$20,000</u>	<u>\$20,000</u>	<u>\$0</u>
	<b>\$27,809,900</b>	<b>\$26,505,474</b>	<b>\$1,304,426</b>
<b>USE OF RESERVES AND FUND BALANCES</b>			
Employee Benefit Accrued Liability Reserve	\$45,000	\$35,000	\$10,000
Employee Retirement Contribution Reserve	\$190,000	\$90,000	\$100,000
Teacher Retirement Reserve	\$45,000	\$30,000	\$15,000
Unemployment Insurance Reserve	\$20,000	\$5,000	\$15,000
Debt Service Reserve	\$305,000	\$40,000	\$265,000
Appropriated Fund Balance	<u>\$275,000</u>	<u>\$370,426</u>	<u>-\$95,426</u>
	<b>\$880,000</b>	<b>\$570,426</b>	<b>\$309,574</b>
<b>TOTAL FUNDING</b>	<b>\$28,689,900</b>	<b>\$27,075,900</b>	<b>\$1,614,000</b>

# EXPENDITURE PLAN

**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.

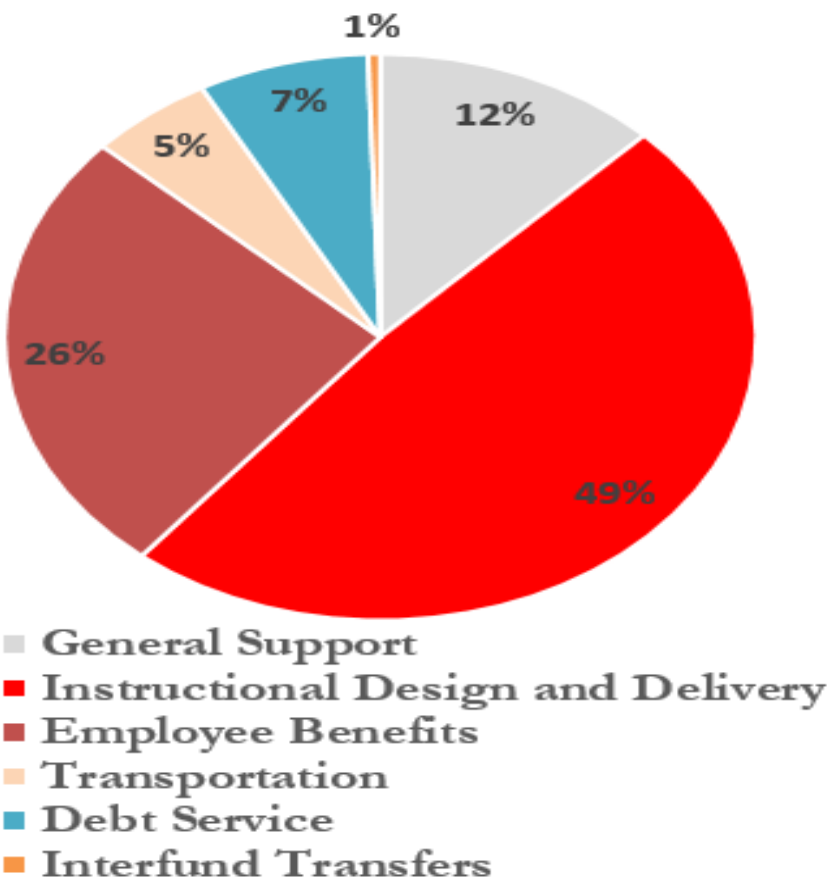
**GENERAL SUPPORT** – This category includes maintenance of buildings, grounds, and infrastructure, utility costs, central administration for human resources and finance, and costs related to legal support, compliance, and governance.

**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 Districts special education summer and residential programs.

# 2024-25 BREAKDOWN OF EXPENDITURES



### 3 PART BUDGET FORMAT - ADMINISTRATIVE COMPONENT

	<i>2024- 25 Proposed Budget</i>	<i>2023-24 Enacted Budget</i>	<i>Year-To-Year Change</i>
<b>ADMINISTRATIVE COMPONENT</b>			
Board of Education	\$33,290	\$27,911	\$5,379
Central Administration & Finance	\$677,005	\$630,387	\$46,618
Legal Services, Personnel, Public Information	\$166,180	\$149,683	\$16,497
Central Services and Special Items	\$610,610	\$542,125	\$68,485
Curriculum Development and Supervision	\$1,009,680	\$989,094	\$20,586
Benefits	\$885,082	\$867,458	\$17,624
<b>TOTAL - ADMINISTRATIVE</b>	<b>\$3,381,847</b>	<b>\$3,206,658</b>	<b>\$175,189</b>
<i>Percent of Total Budget</i>	<i>11.79%</i>	<i>11.84%</i>	<i>-0.06%</i>



# ADMINISTRATIVE COMPONENT NOTES

- Increases for BOCES personnel, as well as goods and services:
  - Continued use and cost increases of shared Treasurer, Data Coordinator and Public Information Personnel
  - Continued use and cost increases for hardwares (server and printers) and softwares (nVision, Frontline, SchoolFront, Raptor, Schooltool, etc.)
  - These costs are off-set in the form of BOCES aid
- BOCES continues to restructure their Central Business Office to fill vacant positions, as well as increasing compensation packages to remain competitive in the labor market
  - These costs are off-set in the form of BOCES aid
- Other growth in budget is from:
  - Regular contractual earnings
  - Benefit rate increases

# 3 PART BUDGET FORMAT - PROGRAM COMPONENT

	<i>2024- 25 Proposed Budget</i>	<i>2023-24 Enacted Budget</i>	<i>Year-To-Year Change</i>
<b>INSTRUCTIONAL PROGRAM COMPONENT</b>			
Teaching - Regular School	\$6,197,364	\$6,096,692	\$100,673
Programs for Students with Disabilities & Occ Ed	\$3,996,650	\$3,793,992	\$202,658
Special Services, Instructional Media, and Pupil Services	\$2,324,791	\$2,362,946	-\$38,155
Co-curricular and Athletics	\$441,630	\$442,492	-\$862
Transportation	\$1,536,870	\$1,405,840	\$131,030
Benefits	<u>\$6,061,639</u>	<u>\$5,777,324</u>	<u>\$284,315</u>
<b>TOTAL - PROGRAM</b>	<b>\$20,558,945</b>	<b>\$19,879,286</b>	<b>\$679,659</b>
<b>Percent of Total Budget</b>	<b>71.66%</b>	<b>73.42%</b>	<b>-1.76%</b>

## PROGRAM COMPONENT NOTES

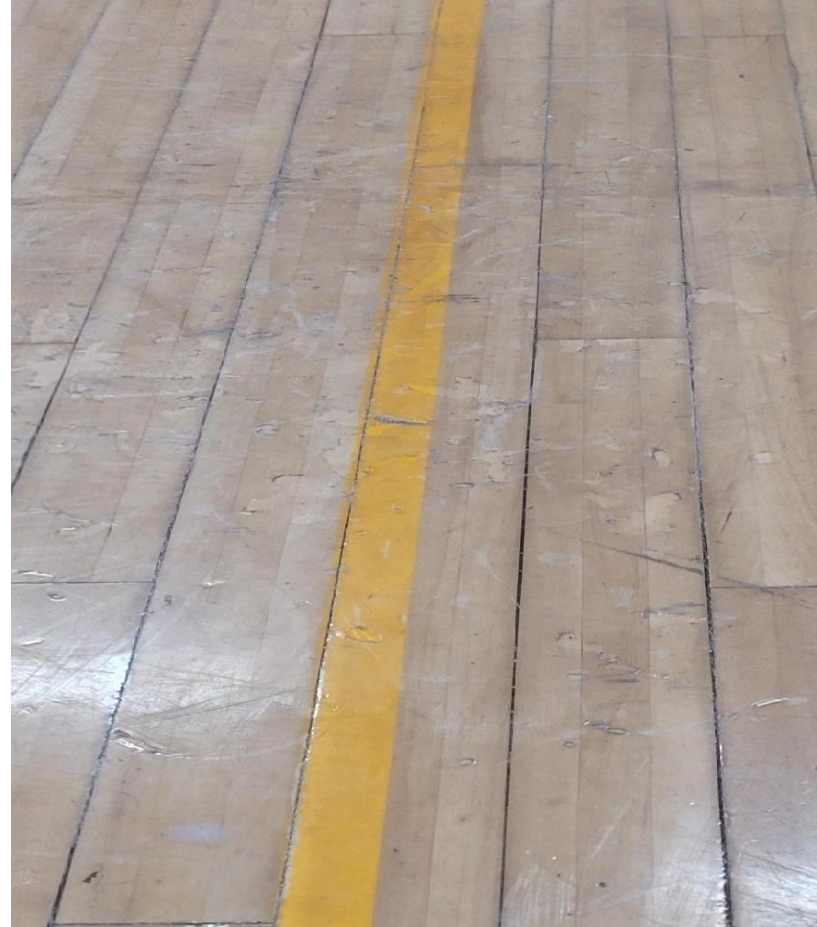
- Increased costs for legally mandated IEP compliance for our students with disabilities
- Increased transportation costs associated with out of District placements
- Supports continued Director of Intervention Services position to continue MTSS program supports
- Instructional program decreases from 73.42% to 71.66% as a percentage of budget for 24-25, in part due to:
  - Discontinuation of various positions based on enrollment and retirements
- Budget growth due to contractual salary increases and contractual benefit rate increases for health care and retirement

# 3 PART BUDGET FORMAT - CAPITAL COMPONENT

	<i>2024- 25 Proposed Budget</i>	<i>2023-24 Enacted Budget</i>	<i>Year-To-Year Change</i>
<b>CAPITAL COMPONENT</b>			
Operation of Maintenance of Plant	\$2,029,581	\$1,994,466	\$35,115
Benefits	\$460,748	\$436,461	\$24,287
Capital Outlay	\$100,000	\$100,000	\$0
Debt Service and Transfers	<u>\$2,158,779</u>	<u>\$1,459,029</u>	<u>\$699,750</u>
<b>TOTAL - CAPITAL</b>	<b>\$4,749,108</b>	<b>\$3,989,956</b>	<b>\$759,152</b>
<b>Percent of Total Budget</b>	<b>16.55%</b>	<b>14.74%</b>	<b>1.82%</b>

# CAPITAL COMPONENT NOTES

- Supports the debt obligations of current and past capital projects, offset to a large degree by NYS building aid revenues
- Capital component increases \$759,152 from 23-24 and goes from 14.74% of budget to 16.55%
  - Approximately \$700,000 of this increase is for planned debt that has a direct revenue off-set
- Makes continued use of the NYS \$100,000 Capital Outlay Project
  - The High School will undergo work to renovate the Gymnasium floor due to deteriorating conditions, as well as provide a window film that mitigates sun glare and UV rays



# PROPOSED CAPITAL OUTLAY - CONTINUED



# TOTAL BUDGET - 3 PART SUMMARIES

	2024-25 Proposed Budget	2023-24 Enacted Budget	Year-To-Year Change
TOTAL - ADMINISTRATIVE	\$3,381,847	\$3,206,658	\$175,189
TOTAL - PROGRAM	\$20,558,945	\$19,879,286	\$679,659
TOTAL - CAPITAL	<u>\$4,749,108</u>	<u>\$3,989,956</u>	<u>\$759,152</u>
	<b>\$28,689,900</b>	<b>\$27,075,900</b>	<b>\$1,614,000</b>

- The Capital component has the largest change due to our current capital project approved by the voters in December of 2021
- Capital component includes approximately \$700k of planned new debt that is off-set by a direct funding stream in Building Aid (Expenditures increase, Revenues increase)
- Budget growth with planned new debt is 5.96%
- Budget growth without debt service 3.37% (CPI/Inflation 4.1%)
- Tax cap compliant - total tax levy growth is 2.48%

# Ballot Propositions



**Proposition #1**

**Budget**

***What:*** Shall the proposed school budget for the period July 1, 2024 to June 30, 2025 in the amount of \$28,689,900 be approved?

***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:*** Shall the Board of Education of the Williamson Central School District hereby be authorized to purchase three (3) 64-passenger school buses and one (1) 24-passenger school bus for the purpose of providing student transportation, including original equipment and incidental expenses for the foregoing purpose, at a total estimated cost after taking into account state aid and trade-in value and rebate not to exceed \$632,660.53; and that such sum or so much thereof as the Board may deem appropriate, in its discretion, shall be paid from the 2019 Bus Purchase Reserve Fund and the 2021 Transportation Vehicle Replacement Reserve Fund to the extent they are funded

***Why:*** The District receives NYS Transportation aid on 81.5% of the total purchase price of these vehicles. Using the bus purchase reserve offsets the annual costs of BANS (short-term borrowings) to replace buses. 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**  
**Bus Reserve**

**What:** Resolved that the Board of Education of the Williamson Central School District is hereby authorized to establish a Transportation Vehicle Replacement Reserve Fund pursuant to Section 3651 of the Education Law (to be known as the “2024 Transportation Vehicle Replacement Reserve Fund”), with the purpose of such fund being to finance the purchase of school buses, vehicles and equipment that would be eligible for financing under the Local Finance Law, and costs incidental thereto, the ultimate amount of such fund to be \$5,000,000, plus earnings thereon, the probable term of such fund to be ten (10) years, but such fund shall continue in existence until liquidated in accordance with the Education Law or until the funds are exhausted, and the sources from which the funds shall be obtained for such Reserve are (i) amounts from budgetary appropriations from time to time, and (ii) unappropriated fund balance made available by the Board of Education from time to time, (iii) New York State Aid received and made available by the Board of Education from time to time, and (iv) other legally authorized sources, all as permitted by law.

**Why:** Having a bus purchase reserve allows the District to reserve any unspent operating surplus funds and apply them towards future bus purchases (such as those outlined in proposition 2). Utilizing a reserve for this purpose helps the District ensure its bus replacements will not require additional property tax levy increases for capital expenses.

Questions?