

Williamson CSD

2025-26 Budget Development

January 28th, 2025





Agenda

- **Executive Aid Run vs. Projected State Aid**
- **Revenue Projections**
- **Appropriations Update**
- **Summary**



Executive Aid Run vs. Projected State Aid

	2025-26 Executive Budget	2025-26 Williamson Projection	Variance
Foundation Aid	\$ 9,486,642	\$ 9,486,642	\$ -
Public High Cost/Private Excess Cost	\$ 334,218	\$ 275,000	\$ (59,218)
Building Aid	\$ 1,290,602	\$ 2,150,000	\$ 859,398
BOCES Aid	\$ 1,606,287	\$ 1,525,000	\$ (81,287)
Transportation Aid	\$ 1,676,092	\$ 1,550,000	\$ (126,092)
IMA (Hardware, Software, Library, Text)	\$ 92,538	\$ 92,158	\$ (380)
Total NYS Aid	\$ 14,486,379	\$ 15,078,800	\$ 592,421

- Year-over-year Foundation Aid increase of 2%
- Building Aid difference related to capital project work completion
- BOCES Aid and Transportation Aid differences related to projection of spending from now until year-end



DESCRIPTION	PROJECTED REVENUES 2025-26	CURRENT BUDGET 2024-25	DOLLAR CHANGE	PERCENT CHANGE	NOTES
NEW YORK STATE AID	\$15,078,800	\$14,631,715	\$447,085	3.06%	Building Aid Increase for capital project
PROPERTY TAX LEVY	\$12,548,645	\$12,207,395	\$341,250	2.80%	Traditional increase in the tax levy
PAYMENTS IN LIEU OF TAXES	\$21,230	\$20,800	\$430	2.07%	Nominal increase
SALES TAXES (WAYNE COUNTY)	\$385,000	\$385,000	\$0	0.00%	N/C
OTHER LOCAL REVENUES	\$534,490	\$544,990	-\$10,500	-1.93%	Tuition, Fees, Interest Income, BOCES Refund
FEDERAL AID (MEDICAID)	\$20,000	\$20,000	\$0	0.00%	N/C
INTERFUND TRANSFERS	\$0	\$0	\$0	#DIV/0!	
TOTAL REVENUE	\$28,588,165	\$27,809,900	\$778,265	2.80%	

Revenue Projections

- State Aid: 2% Foundation Aid Increase
- State Aid: Small State Aid increase created from capital project work
- Tax cap compliant – total levy growth is 2.80%
- **All values are subject to change**

Appropriations Update

***All values are subject to change**

FUNCTION AREA	DESCRIPTION	PROJECTED BUDGET 2025-26	CURRENT BUDGET 2024-25	DOLLAR CHANGE	PERCENT CHANGE	NOTEWORTHY ITEMS
10	TOTAL BOARD OF EDUCATION	\$ 34,060	\$ 33,290	\$ 770	2.31%	Anticipated BOCES Increases
12	TOTAL CENTRAL ADMINISTRATION	\$ 270,750	\$ 261,005	\$ 9,745	3.73%	Contractual Increases for Salaries
13	TOTAL FINANCE	\$ 432,975	\$ 416,000	\$ 16,975	4.08%	Contractual Increases for Salaries
14	TOTAL STAFF / COMMUNICATIONS	\$ 207,812	\$ 200,680	\$ 7,132	3.55%	Anticipated BOCES Increases
16	TOTAL CENTRAL SERVICES	\$ 2,416,821	\$ 2,329,581	\$ 87,240	3.74%	Contractual Increases for Salaries
19	TOTAL SPECIAL ITEMS	\$ 321,195	\$ 310,610	\$ 10,585	3.41%	Anticipated BOCES Increases (BOCES Admin Charges)
20	TOTAL CURRICULUM ADMINISTRATION	\$ 1,190,640	\$ 1,141,480	\$ 49,160	4.31%	Contractual Increases for Salaries
21	TOTAL TEACHING - REGULAR SCHOOL	\$ 6,305,910	\$ 6,032,064	\$ 273,846	4.54%	Contractual Increases for Salaries
22	TOTAL SPECIAL EDUCATION / CTE	\$ 4,265,729	\$ 3,996,650	\$ 269,079	6.73%	Anticipated residential placement
23	TOTAL SUMMER SCHOOLS	\$ 135,135	\$ 129,635	\$ 5,500	4.24%	Anticipated BOCES Increases
26	TOTAL INSTRUCTIONAL MEDIA	\$ 1,305,733	\$ 1,253,640	\$ 52,093	4.16%	Anticipated BOCES Increases
28	TOTAL PUPIL SERVICES	\$ 1,424,099	\$ 1,382,146	\$ 41,953	3.04%	Contractual Increases for Salaries
55	TRANSPORTATION	\$ 1,603,111	\$ 1,536,870	\$ 66,241	4.31%	Mandated increases for anticipated residential placement
90	TOTAL EMPLOYEE BENEFITS	\$ 7,733,946	\$ 7,407,470	\$ 326,476	4.41%	Projected increases
97	TOTAL DEBT SERVICE	\$ 2,236,649	\$ 2,108,779	\$ 127,870	6.06%	Increase in debt service for capital project
99	TOTAL INTERFUND TRANSFERS	\$ 150,000	\$ 150,000	\$ -	0.00%	N/C
Grand Totals		\$ 30,034,565	\$ 28,689,900	\$ 1,344,665	4.48%	

Summary

Current Anticipated Revenues	\$28,588,165
Current Anticipated Expenditures	<u>\$30,034,565</u>
Current Anticipated Gap/ Deficit	(\$ 1,446,400)

Considerations:

- Does not reflect updated values for health insurance costs
- Does not reflect any budgeted use of reserves
- Does not reflect any appropriated fund balance
- Expenditure and Revenue projections are subject to change
- Personnel and contractual decisions will impact these figures
- Contingency for risk (expense variance) strategically tapered
- Retirements

