



# **2025-2026 Budget Development: Budget Development 2024-25 Program Continuation February 11, 2025**

Presented by:  
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2025-2026 Budget Development - February 2025			
Program Continuation - Required Expense Increases			
Base Budget - 2024-2025 Budget			\$232,740,574
Expense	Justification	M=Mandated C=Contractual I-Inflation P=Program	
Employee Salaries	Salary increases for district staff.	C	\$6,218,106
Social Security (FICA) Employer portion	Salary increases result in a higher Social Security Administration liability.	M	\$384,692
Health Insurance	Increased health insurance costs (10% +) incurred in the self-funded health plans plus increase in stop loss insurance.	I	\$2,289,008
BOCES	BOCES services includes career and technical student courses, personnel services, staff development, special education, and administrative support	P and I	\$1,131,377
Bus Transportation	Fuel and contract increases	M and I	\$1,754,160
Cyber security	Enhancement of the District's cyber protection including software.	P	TBD
<b>TOTAL REQUIRED EXPENSE INCREASES</b>			<b>\$11,777,343</b>
<b>2025-26 BUDGET DEVELOPMENT TOTAL</b>			<b>\$244,517,917</b>
<b>Comparison - Percentage of Budget Increase</b>			<b>5.06%</b>

2026-2027 Long-Range Budget Development			
Program Continuation - Required Expense Increases			
Base Budget - 2025-2026 Budget			\$244,091,955
Expense	Justification	M=Mandated C=Contractual I-Inflation P=Program	
Employee Salaries	Expense Increase Projections.	C	\$4,288,000
Social Security (FICA) Employer portion	Salary increases result in a higher Social Security Administration liability.	M	\$328,032
Health Insurance	Claim expenses are projected to stabilize, health industry expense increases projected at 10%.		\$1,779,990
BOCES	BOCES services includes career and technical student courses, special education, and administrative support	P and I	\$877,545
Bus Transportation	Fuel and contract increases 6.50%.	M and I	\$627,000
<b>TOTAL REQUIRED EXPENSE INCREASES</b>			<b>\$7,900,567</b>
<b>2026-27 BUDGET DEVELOPMENT TOTAL</b>			<b>\$251,992,522</b>
<b>Comparison - Percentage of Budget Increase</b>			<b>3.24%</b>



**Williamsville Central School District  
2025-26 Tax Cap Calculation  
February 2025**

		<b>Tax Cap Calculation</b>	
<b>Tax Levy (2024)</b>		\$	144,100,000
<b>Growth Factor</b>	x		<b>1</b>
		\$	144,100,000
2024-25 PILOTS	+	\$	2,504,000
		\$	146,604,000
Tax Levy Judgements-Torts	-	\$	-
Capital Expenses - Debt Svc	-	\$	-
Capital Expenses - Equip	-	\$	-
		\$	146,604,000
<b>CPI Allowed Increase (2.0%)</b>	x		<b>1.02</b>
		\$	149,536,080
2025-26 PILOTS (Estimated)	-	\$	2,194,867
Subtotal		\$	147,341,213
Capital Expenses - Debt Svc	+		
Capital Expenses - Equip	+	\$	-
TRS Exemption	+	\$	-
ERS Exemption	+	\$	-
<b>Tax Levy Limit</b>	=	\$	<b>147,341,213</b>
<b>Levy Increase</b>		\$	<b>3,241,213</b>
<b>Available Levy Carryover</b>		\$	<b>1,504,000</b>
<b>Adjusted (Maximum) Levy Increase</b>		\$	<b>4,745,213</b>
<b>Adjusted Tax Levy Limit</b>		\$	<b>148,845,213</b>
<b>Percent Levy Increase</b>			<b>3.29%</b>
<b>Proposed Levy for 2025-26</b>		\$	<b>148,845,213</b>
<b>Levy Increase</b>		\$	<b>4,745,213</b>
<b>Percent Levy Increase</b>			<b>3.29%</b>
<b>Amount under Levy Limit</b>		\$	<b>(0)</b>

*Submitted to the New York State Comptroller*

Growth factor is from  
New York State  
Department of  
Taxation and Finance

Consumer Price  
Index (CPI) is from  
New York State

Available  
carryover  
certified by New  
York State Office  
of the State  
Comptroller



	Current Year Budget 2024-25	Jan. Budget 2025-26	Dollar Change 25-26 vs. 24-25
<b>STATE AID:</b>			
Basic Formula Aid - Foundation Aid	\$ 44,581,000	\$ 46,643,232	\$ 2,062,232
Basic Formula Aid - Excess Cost Aids	2,188,998	2,622,672	\$ 433,674
Transportation Aid	5,800,000	7,109,985	\$ 1,309,985
BOCES Aid	3,197,521	3,995,788	\$ 798,267
Software, Library and Textbook Aid	986,047	992,314	\$ 6,267
Building Aid	7,019,508	9,784,114	\$ 2,764,606
	-	-	\$ -
<b>TOTAL - STATE AID</b>	<b>\$ 63,773,074</b>	<b>\$ 71,148,105</b>	<b>\$ 7,375,031</b>
<b>FEDERAL AID (MEDICAID)</b>	<b>\$ 385,000</b>	<b>\$ 385,000</b>	<b>\$ -</b>
<b>OTHER INCOME:</b>			
PILOTS	\$ 2,504,000	\$ 2,075,000	\$ (429,000)
Interest/Penalties on Real Property Taxes	10,000	10,000	\$ -
Sales Tax	15,000,000	13,750,000	\$ (1,250,000)
Day School Tuition - Other Districts	100,000	100,000	\$ -
Other Student Fees/Charges	-	-	\$ -
Admissions From Individuals	12,000	12,000	\$ -
Services Provided to BOCES	-	-	\$ -
Health Services to Other Districts	290,000	290,000	\$ -
Interest Earnings	2,900,000	2,475,000	\$ (425,000)
Rentals of Real Property to BOCES	-	-	\$ -
Rentals of Equipment to Individuals	14,000	14,000	\$ -
Charges for Use of Building	250,000	300,000	\$ 50,000
Sale of Property	12,500	12,500	\$ -
Insurance Recoveries	-	-	\$ -
Refund of Prior Year's Expense	375,000	375,000	\$ -
Miscellaneous Revenue HCP	-	-	\$ -
Donations, Gifts, and Other Revenue	15,000	15,000	\$ -
<b>TOTAL - OTHER INCOME</b>	<b>\$ 21,482,500</b>	<b>\$ 19,428,500</b>	<b>\$ (2,054,000)</b>
<b>APPROPRIATED FUND BALANCE</b>	<b>\$ 3,000,000</b>	<b>\$ 2,500,000</b>	<b>\$ (500,000)</b>
<b>EMPLOYEE BENEFITS RESERVE</b>		-	\$ -
<b>WORKERS COMPENSATION RESERVE</b>		-	\$ -
<b>REPAIR RESERVE</b>		-	\$ -
<b>UNEMPLOYMENT RESERVE</b>		-	\$ -
<b>RETIREMENT SYSTEM RESERVE</b>		-	\$ -
<b>TOTAL APPROPRIATED</b>	<b>\$ 3,000,000</b>	<b>\$ 2,500,000</b>	<b>\$ (500,000)</b>
<b>PROPERTY TAX LEVY ISSUED</b>	<b>\$ 144,100,000</b>	<b>\$ 148,845,213</b>	<b>\$ 4,745,213</b>
<b>TOTAL REVENUE BUDGET</b>	<b>\$ 232,740,574</b>	<b>\$ 242,306,818</b>	<b>\$ 9,566,244</b>
<b>TOTAL EXPENSE BUDGET</b>	<b>\$ 232,740,574</b>	<b>\$ 244,517,917</b>	<b>\$ 11,777,343</b>
<b>BALANCED BUDGET</b>	<b>-</b>	<b>(2,211,099)</b>	<b>(2,211,099)</b>



## 2025-26 Budget Development: Summary as of February 2025

- Working budget = \$244,517,917, increase of 5.06%
- Tax Cap = \$148,845,213 or 3.29%
- New York State aid increase = \$7,375,031
- Current working budget deficit = (\$2,211,099)
- Retirements not included in working budget

