

Wilson Central School District Budget Hearing, May 7, 2024 6:30 pm



Overview of Presentation

- **Expected Revenue for 2024-25, Tax Cap Limit**
- **Review Expenditures in the required Tri-Component Format, and by Function**
- **Discuss Position changes/Federal Funds**
- **Introduce you to the Capital Outlay Project Planned for 2024-25**
- **Go over the Propositions on the May 21, 2024 ballot and Candidate Selection**



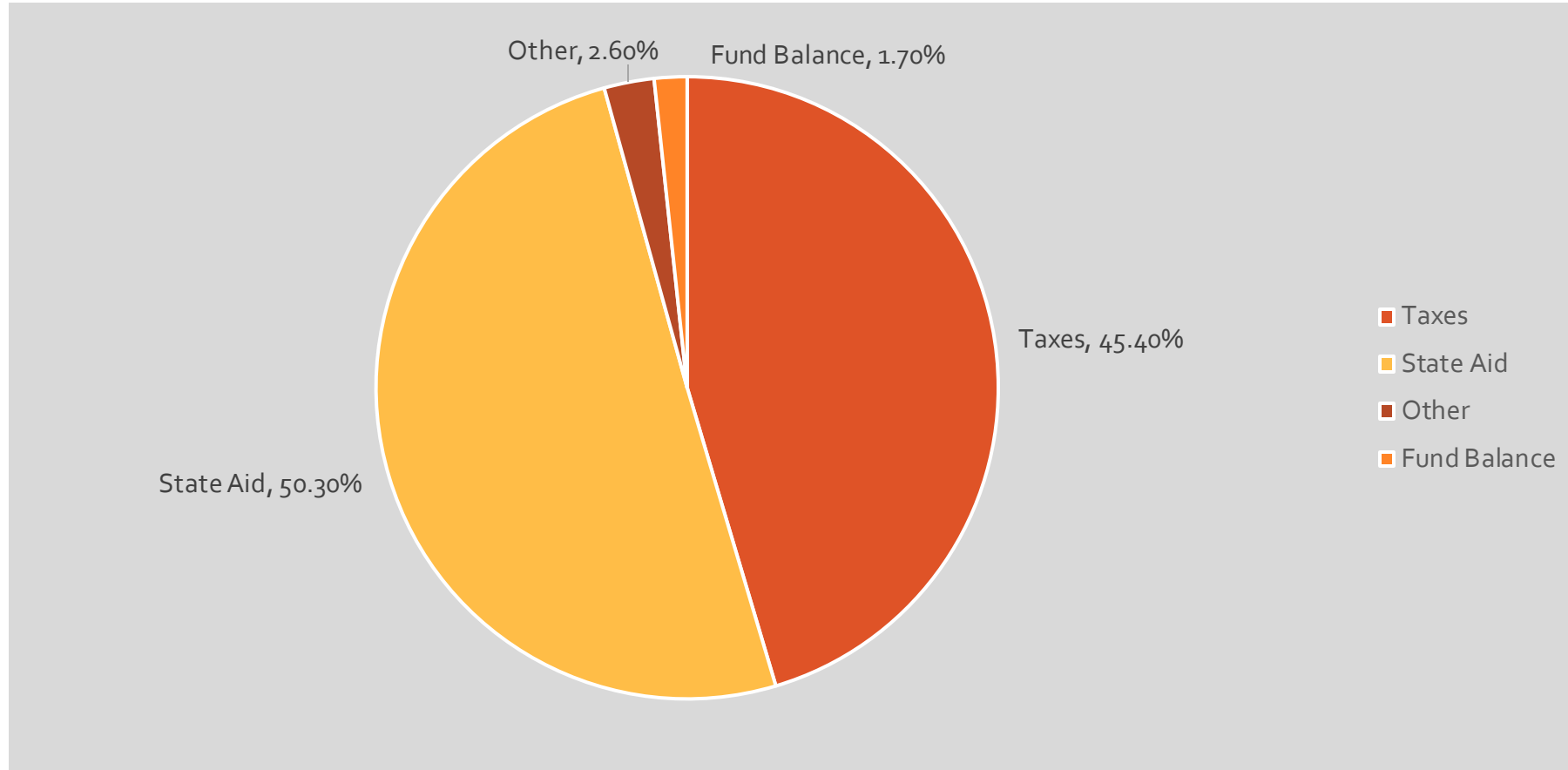
2024-2025 Budget

- **\$29,407,840**



- **Budget-to-Budget Increase of .69%**
 - **Tax Levy \$13,351,053**
 - **2.54% increase over last year**
- **Use of Appropriated Fund Balance/Reserves**
\$560,000

Revenue By Category 2024-25 Proposed



Revenue Budget

Calculate the Tax Levy Limit

Project local revenues including interest, admissions, rent, etc.

Estimate state aid, wait for approved State Budget

Analyze tax levy to be used

Analyze how much Fund Balance and Reserves to use

State Aid

\$14,802,297

Tax Levy

\$13,351,053

Other/Reserves

\$ 754,490

Fund Balance

Appropriated

\$ 500,000

Total

\$ 29,407,840

Tax Cap Calculation for 2024-25

23-24 Levy	13,019,927
Tax Base Growth Factor	<u>1.0046</u>
Total	13,079,819
Add: 23-24 PILOTS	<u>27,420</u>
Total	13,107,238
Allowable Growth Factor (CPI)	<u>1.02</u>
Total	13,369,383
Less: 24-25 PILOTS	<u>17,800</u>
Total	13,351,583
Add Eligible Carryover	<u>198,564</u>
Total Tax Levy Limit	13,550,147

Expenditure Budget

NYS requires all school districts to present their expenditure budget in a Tri-Component Expenditure Format (3 parts)

Part I – Program Expenditures

Instructional Salaries & Benefits

Student Transportation

Instructional Supplies & Equipment

BOCES Instructional Service

Part II – Capital Expenditures

Maintenance of Buildings and Grounds

Maintenance Contracts for District Equipment

Debt Service

Part III – Administrative Expenditures

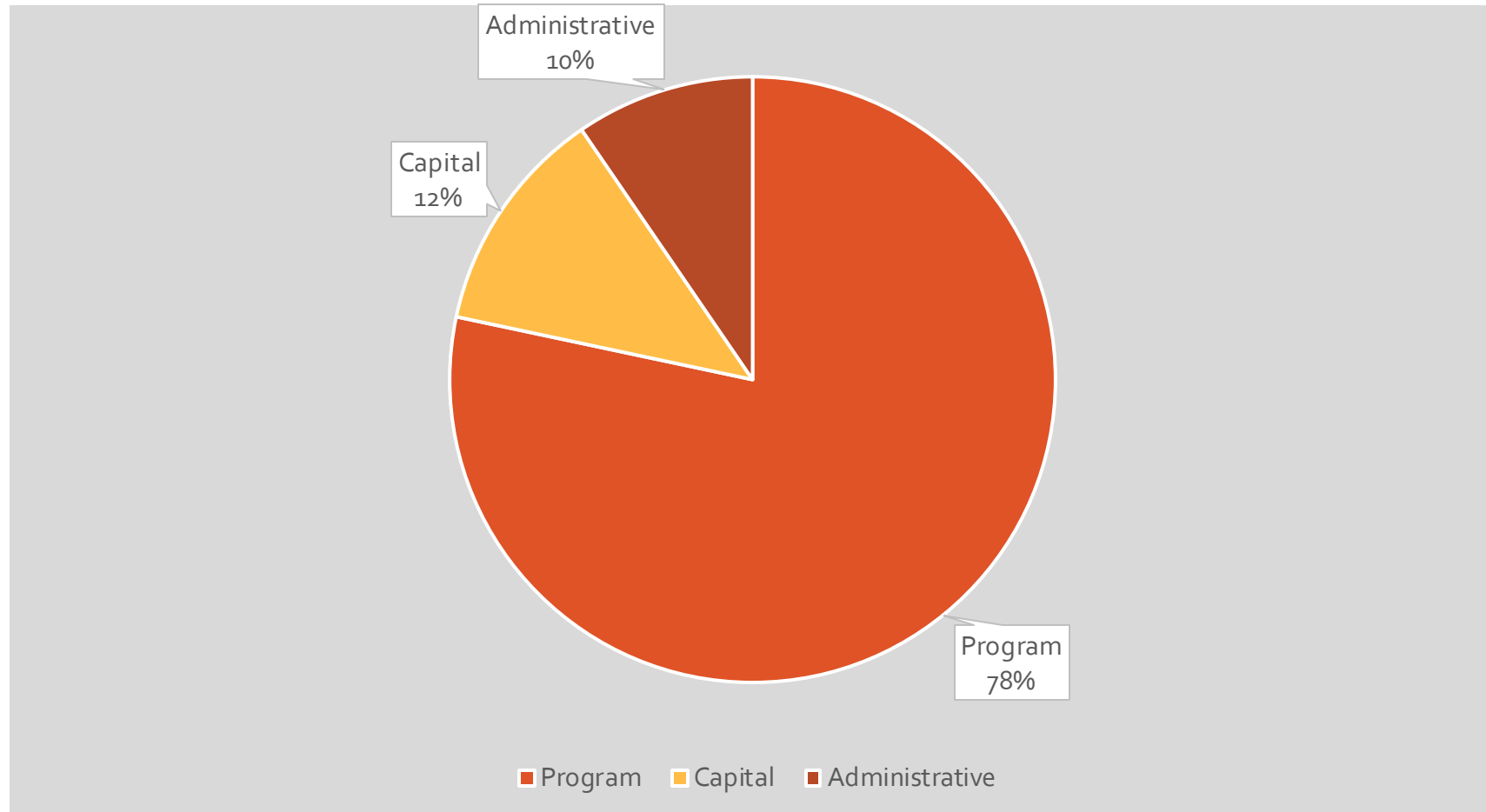
Board of Ed, Superintendent, Business Office

Principals and Administrative Supports

Contractual – Lawyers, Auditors, BOCES



Expenditures by Category



2024-25 Tri-Component Budget

Program

Salaries	\$10,241,402
Benefits	\$ 5,654,306
BOCES	\$3,354,366
Outside Services	\$1,168,650
Debt	n/a
Utilities	n/a
M&S, Equip	\$ 334,400
Transportation	\$2,008,000
Transfers	<u>\$ 40,000</u>
Total	\$22,801,124
Percentage	77.53%

Capital

Salaries	\$ 846,691
Benefits	\$ 468,123
BOCES	\$ 26,000
Outside Services	\$ 238,000
Debt	\$ 1,214,963
Utilities	\$ 477,700
M&S, Equip	\$ 263,000
Transportation	n/a
Transfers	<u>\$ 100,000</u>
Total	\$ 3,634,477
Percentage	12.36%

Administrative

Salaries	\$ 1,302,799
Benefits	\$ 728,320
BOCES	\$ 569,070
Outside Services	\$ 333,700
Debt	n/a
Utilities	n/a
M&S, Equip	\$ 38,350
Transportation	n/a
Tuition	<u>n/a</u>
Total	\$2,972,239
Percentage	10.11%

Component	Proposed 2024-25	Budget 2023-24	Budget 2022-23
Program	22,801,124	22,877,148	22,540,048
Capital	3,634,477	3,540,227	3,306,269
Admin	2,972,239	2,789,640	2,699,604
Total	29,407,840	29,207,015	28,545,921
Change	200,825	661,094	

Expenditures by Function

Expenditures	Proposed 2024-25	Budgeted 2023-24	Increase/Decrease	% Change
Salaries	\$12,390,891.00	\$12,250,550.00	\$140,341.00	1.14%
Benefits	\$6,850,750.00	\$6,598,390.00	\$252,360.00	3.82%
BOCES	\$3,949,436.00	\$4,067,960.00	-\$118,524.00	-2.91%
Outside Services	\$1,741,850.00	\$1,780,050.00	-\$38,200.00	-2.14%
Debt	\$1,214,963.00	\$1,061,831.00	\$153,132.00	14.42%
Utilities	\$477,700.00	\$508,000.00	-\$30,300.00	-5.96%
Material/Equipment	\$634,250.00	\$668,153.00	-\$33,903.00	-5.07%
Transportation	\$2,008,000.00	\$2,122,081.00	-\$114,081.00	-5.37%
Transfers	<u>\$140,000.00</u>	<u>\$150,000.00</u>	<u>-\$10,000.00</u>	-6.66%
Total	\$29,407,840.00	\$29,207,015.00	\$200,825.00	.69%

Position Changes for 2024-25

Resignations/Retirements

- **We have 3 Teachers retiring this year.**
- **We have 1 Teacher Aide that resigned, have filled with a sub for now.**
- **All will or have been posted at this time. All are planning on being replaced.**

New staff

- **New Special Education teacher at the High School to fill in for teacher becoming the WIN Learning Center Director (new AIS model).**
- **New Special Ed teacher and two aides for the 12:1:1 classes we are creating at the Elementary School.**
- **Social Worker.**
- **Grant funded UPK and AIS Elem position will become Probationary Appointments.**

Capital Outlay Project 2024-25

We are working with LaBella to look at modifications to the Elementary's school office and conference room.

Mr. Wilkie has some ideas to help improve the functionality of the main office space by creating a private student work zone, adding storage, increasing mailbox capacity, and adjusting the placement of the secretary work station to increase security. Built in storage will also be added to the conference room.

We are working to develop the drawings and estimate the cost of the improvements.

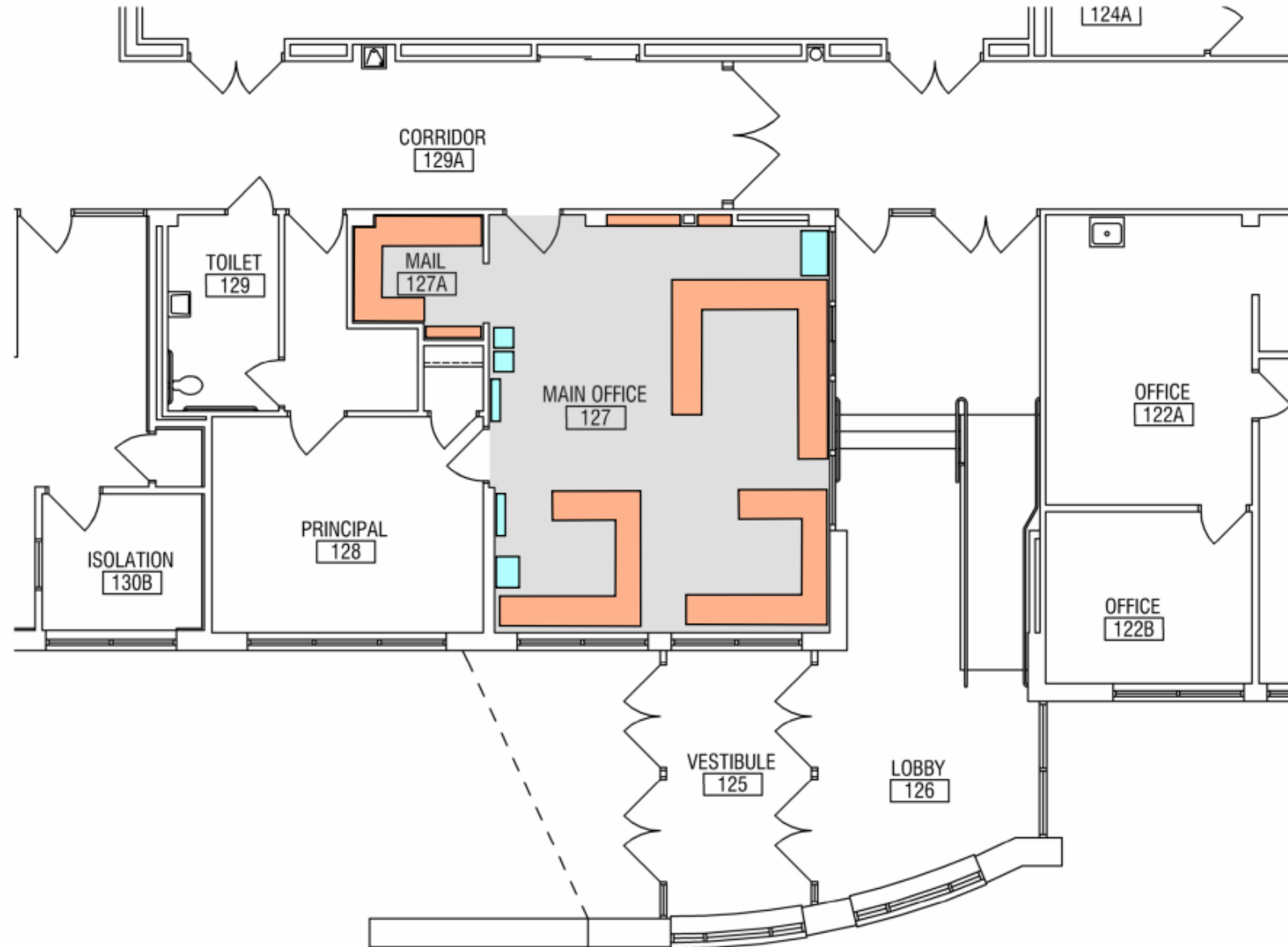
Capital Outlay Projects can be done each year with funds allocated from the General Fund for up to \$100,000. The District receives building aid back the next year on the project. We receive aid back at the rate of \$.82 cents on every \$1 spent.



= NEW CABINETRY

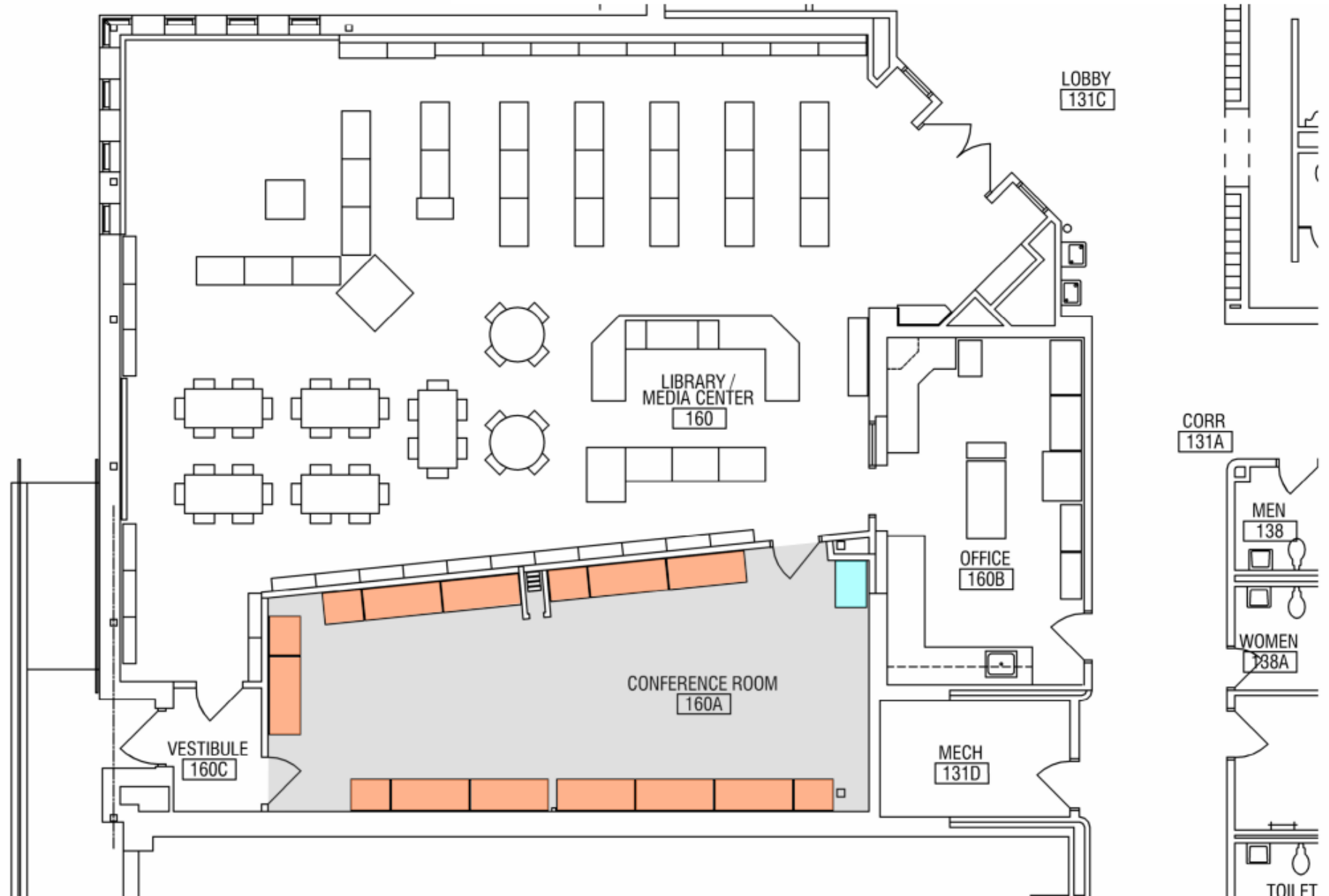


= EXISTING EQUIPMENT



 = NEW CABINETRY

 = EXISTING EQUIPMENT



Federal Funds

- **Funds must be spent by September 30, 2024**
- **We will run a summer program again this summer in all buildings**
- **We currently are purchasing our final round of technology approved in the ARP ESSER 3 grant.**
- **ARP Learning Loss has funds available. We are working on an Amendment on how we would like to use these funds. A new reading series has been selected by a committee at the Elementary school and we would like to use some of the funds to purchase it and do some training for the staff.**
- **ARP Before/After School Grant- Has some funds available. Admin team is looking at the best way to use.**

Budget Vote-May 21, 2024

Proposition #1

Shall the following resolution be adopted?

RESOLVED, that the annual budget of the Wilson Central School District, Niagara County, New York (the “District”) for the fiscal year commencing July 1, 2024, and ending June 30, 2025, as presented by the Board of Education, in the total sum of \$29,407,840 is hereby approved and adopted and the required funds therefore are hereby appropriated and the necessary real property taxes required shall be raised by taxation on the taxable property of the District as required by law.

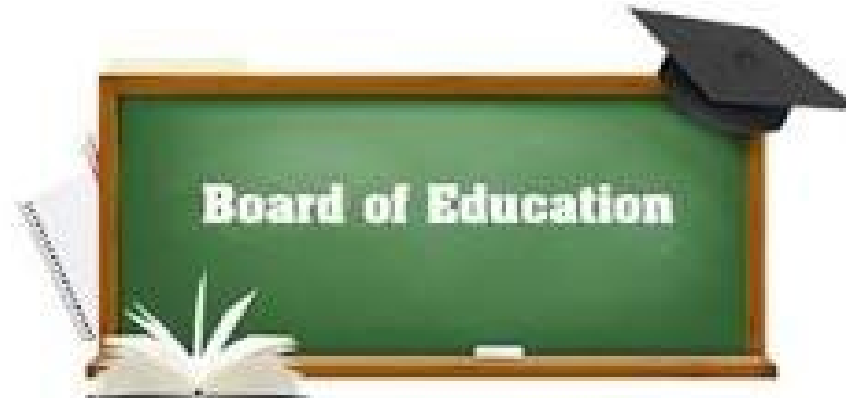
Board of Education Candidates

- **BOE has two seats up for election, 2 candidates running for three year terms July 1, 2024- June 30, 2027.**

Christopher Carlin



Bethzaida Hart



Any Questions?

