

# Budget Newsletter 2024-2025

# WHAT'S HAPPENING

## DEEP ROOTS | CORE VALUES | BRIGHT FUTURES

### How Williamson is Committed to Fiscal Responsibility — Now and in the Future

At Williamson Central School District, fiscal responsibility is a core pillar of our strategic plan. We have worked diligently to balance providing excellent opportunities and experiences for our students with being respectful of the implications of that on our local tax levy. We are proud to present another annual school budget that is tax cap compliant and continues to offer our students a strong academic and extracurricular experience.

This year we analyzed our enrollment and programming in order to create new efficiencies. We are excited to be able to add updated and engaging classes without adding staff. We created a computer science course called “Digital Discovery” at our Elementary level for our fourth graders. We also developed and implemented a course called “Intro to Agriscience” as a new elective course, at our Middle School. We have plans to offer a new “Home Repair” course at the High School level for next year. We continue to expand our opportunities for graduation distinctions, such as the Seal of Biliteracy and Seal of Civic Readiness. Again, these enhancements are being done by utilizing and shifting existing resources, not adding. We also continue to right size our staff as our enrollment numbers decline. Like many other districts in New York State, Williamson is seeing a drop in student enrollment numbers.



### What Does Declining Enrollment Mean for Smaller School Districts?

This is a question on the minds of many smaller school districts in New York State. The number of families leaving the state, combined with the decision by many families to have fewer or no children, has impacted the number of students being enrolled in schools statewide. Only 7 out of 700+ school districts in New York State have growing enrollments, and for some schools enrollment numbers are dropping drastically. To add to the complication of dropping enrollment, the state has indicated that it will no longer provide “Save Harmless” protections to districts for state aid. This means in the future districts with decreasing enrollment will get less and less state aid as well.

Here in Williamson, we have seen a steady decrease in enrollment over the years. Class sizes ten years ago were between 90-110 students per grade level. Our average enrollment now is 73 students per grade level. The more troubling news is that our current UPK class is at 48 and our incoming UPK class for next year is currently standing at 35 students.

What is a district to do when faced with this situation? There are several considerations, some for the short term and some that will be years in the making.

#### Short Term Solutions:

**Staffing:** The best way to address staffing is through attrition. As staff members leave the district for purposes of retirement, new employment or other reasons, we carefully analyze the numbers to determine whether or not we need to post and refill these positions. Over the course of the past 3 years, we have reduced over 15 positions through attrition because of declining enrollment. We have also engaged in sharing more staff with other districts or utilizing shared staff through our local BOCES. The district will continue to monitor staffing and make adjustments as needed.



**Grants:** State, Federal and Private grants are available to school districts, if the district meets the eligibility requirements. If the funding aligns with district needs and we are eligible, we apply. We also work together with other nearby districts to be competitive for larger grants.. We are consistently on the lookout for more grant opportunities to help support continued programming and opportunities for students.

**Sharing with Other Districts:** Look for ways to share staff, operations and extracurricular expenses with other districts. For example, we have done this with some of our Special Education classes. One district will provide the special class and other districts will send students. The districts are then able to share the costs of that special class. We have also shared some athletic teams. This helps us continue to provide opportunities for our students in a cost effective way while also giving students opportunities, even when we do not have the numbers to host a Williamson-only team. For example, we have shared tennis, basketball and wrestling teams with other districts in order to field a team at all. We continue to look for ways to share with other districts that will enhance our student opportunities, while at the same time, minimizing costs.

**Long Term Solutions (5+ years down the road):**

**More Reductions:** Continue to right size staff and negotiate any non-mandated programs and opportunities.

**Reconfigure Buildings:** Look at closing/repurposing one or more buildings to save on operational costs, maintenance and promote easier sharing of staff.

**Centralization (Merger) or Annexation:**

*Centralization (merger) -*

- A new district created by combining two or more districts with a new name and a new Board of Education.
- Merged districts must be contiguous - Sodus, Marion and Wayne are districts that share a boundary with Williamson.
- All staff are combined and a new BOE is elected with 5, 7 or 9 members.

*Annexation -*

- One District takes over another District
- Merged districts must be contiguous - Sodus, Marion and Wayne are districts that share a boundary with Williamson.
- Staff of the annexing district remain, while staff of the annexed district have rights to any openings.
- The Board of Education of the annexing District remains in place and can add additional members if deemed necessary.

The Centralization/Merger/Annexation process takes **years** from start to finish with many required steps along the way that include a feasibility study, multiple votes by each community, and time dedicated to planning and implementation. A main benefit of consolidation is that the district(s) will receive more state aid for 14 years to help offset costs and reduce the tax burden on the communities. This aid is quite significant for the first 5 years (40%) and decreases each subsequent year until it is 0% in year 15 of the consolidation.

I want to emphasize that these are just ideas and options. We will certainly bring community, parent and student voices to the table as we grapple with declining enrollment and other issues that arise. We will continue to be proactive and make thoughtful decisions with a focus on fiscal responsibility, promoting strong programs, and creating **Deep Roots, Core Values and Bright Futures** for all of our students.



• **Contact Information:** Marygrace Mazzullo • mmazzullo@williamsoncentral.org • 315.589.9661 •

Marygrace Mazzullo  
Superintendent

# 2024-2025 BUDGET BREAKDOWN

THIS SECTION PROVIDES NARRATIVE AND GRAPHIC DESCRIPTION OF OUR 24-25 BUDGET

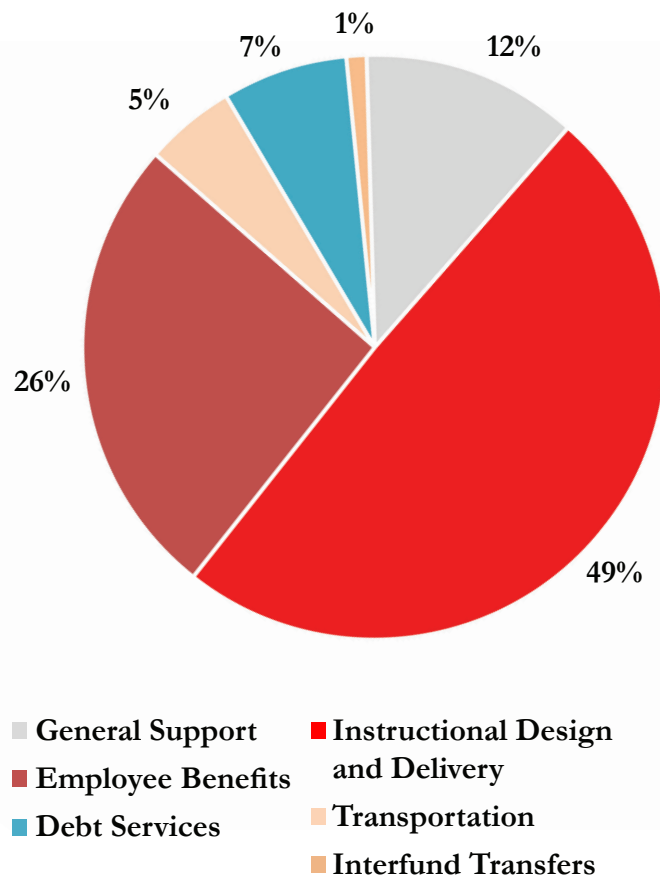
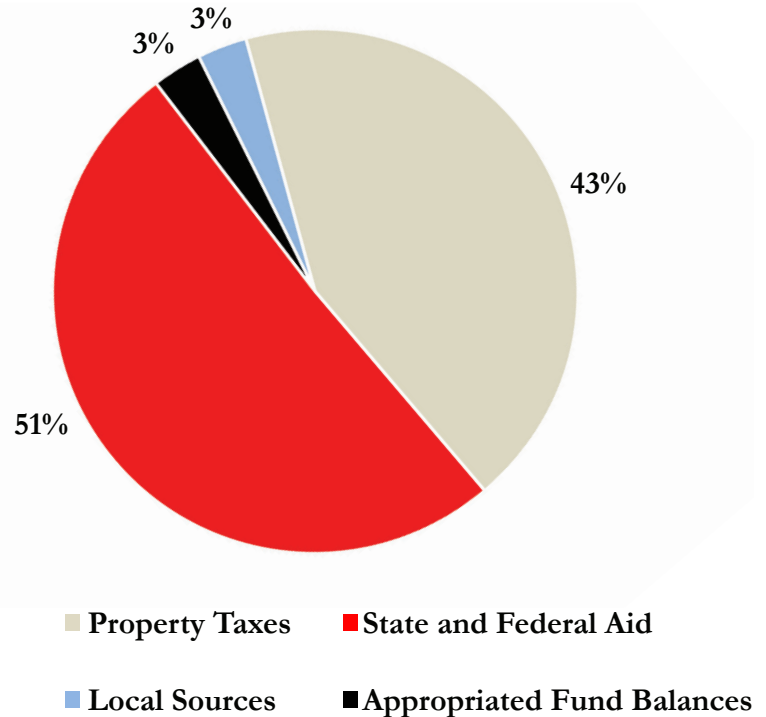
## FUNDING SOURCES

**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.

# 2024-2025 BUDGET BREAKDOWN

The following provides a comparison of the 2024-25 proposed budget with the 2023-24 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](http://www.williamsoncentral.org) or by calling the District Office at (315) 589-9661.

## Williamson CSD 3 Part Budget

The following provides a comparison of the 2024-25 proposed budget with the 2023-24 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](http://www.williamsoncentral.org) or by calling the District Office at (315) 589-9661.

|                                                           | 2024- 25<br>Proposed<br>Budget | 2023-24<br>Enacted Budget | Year-To-Year<br>Change |
|-----------------------------------------------------------|--------------------------------|---------------------------|------------------------|
| <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                                                  | <u>\$885,082</u>               | <u>\$867,458</u>          | <u>\$17,624</u>        |
| <b>TOTAL - ADMINISTRATIVE</b>                             | <b>\$3,381,847</b>             | <b>\$3,206,658</b>        | <b>\$175,189</b>       |
| <b>Percent of Total Budget</b>                            | <b>11.79%</b>                  | <b>11.84%</b>             | <b>-0.05%</b>          |
| <b>INSTRUCTIONAL PROGRAM COMPONENT</b>                    |                                |                           |                        |
| Teaching - Regular School                                 | \$6,197,365                    | \$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>          |
| <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>1.81%</b>           |
|                                                           | <b>\$28,689,900</b>            | <b>\$27,075,900</b>       | <b>\$1,614,000</b>     |

# ANNUAL BUDGET NOTICE AND TAX INFORMATION

| Overall Budget Proposal                                                                                                      | Budget Adopted for the 2023-24 School Year | Budget Proposed for the 2024-25 School Year | Contingency Budget for the 2024-25 School Year * |
|------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------|---------------------------------------------|--------------------------------------------------|
| Total Budgeted Amount, Not Including Separate Propositions                                                                   | \$27,075,900                               | \$28,689,900                                | \$28,360,700                                     |
| Increase/Decrease for the 2024-25 School Year                                                                                |                                            | \$1,614,000                                 | \$1,284,800                                      |
| Percentage Increase/Decrease in Proposed Budget                                                                              |                                            | 5.96 %                                      | 4.75%                                            |
| Change in the Consumer Price Index                                                                                           |                                            | 4.1%                                        |                                                  |
| A. Proposed Levy to Support the Total Budgeted Amount                                                                        | \$11,911,435                               | \$12,207,395                                |                                                  |
| 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)                                                                       | \$11,911,435                               | \$12,207,395                                | \$11,911,435                                     |
| F. Total Permissible Exclusions                                                                                              | \$0                                        | \$3,106                                     |                                                  |
| G. School Tax Levy Limit, Excluding Levy for Permissible Exclusions                                                          | \$11,911,435                               | \$12,204,289                                |                                                  |
| H. Total Proposed School Year Tax Levy, Excluding Levy to Support Library Debt and/or Permissible Exclusions (E – B – F + D) | \$11,911,435                               | \$12,204,289                                |                                                  |
| I. Difference: G – H (Negative Value Requires 60.0% Voter Approval – See Note Below Regarding Separate Propositions) **      | \$                                         | \$                                          |                                                  |
| Administrative Component                                                                                                     | \$3,206,658                                | \$3,381,847                                 | \$3,327,499                                      |
| Program Component                                                                                                            | \$19,879,286                               | \$20,558,945                                | \$20,468,291                                     |
| Capital Component                                                                                                            | \$3,989,956                                | \$4,749,108                                 | \$4,564,910                                      |

\* Provide a statement of assumptions made in projecting a contingency budget for the 2024-25 school year, should the proposed budget be defeated pursuant to Section 2023 of the Education Law.

Should the District go to a contingent budget, the District must cut non-contingent items from the budget. In a contingent budget, there would be no purchase of new equipment unless the purchase is necessary for health and safety reasons, no new capital expenditures except in emergencies and no non-essential maintenance. The use of district facilities by the community would be statutorily prohibited.

| Description                   | Amount       |
|-------------------------------|--------------|
| Purchase of four school buses | \$632,660.53 |
|                               | \$           |
|                               | \$           |
|                               | \$           |

\*\* List Separate Propositions that are not included in the Total Budgeted Amount: (Tax Levy associated with educational or transportation services propositions are not eligible for exclusion and may affect voter approval requirements)

Please submit an electronic version (Word or PDF) of this completed form to: [emscmgts@nysed.gov](mailto:emscmgts@nysed.gov)

Under the Budget Proposed for the 2024-25 School Year

Estimated Basic STAR Exemption Savings<sup>1</sup>

\$639

The annual budget vote for the fiscal year 2024-25 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 21, 2024 at 1:00pm and 9:00pm, prevailing time in the Middle School, at which time the polls will be opened to vote by voting ballot or machine.

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

# BUILDING HIGHLIGHTS

## ELEMENTARY SCHOOL

The elementary school continues to be a busy place for learning! Students continue to grow as they participate in a variety of learning opportunities on a daily basis. Literacy is a focus here in the building as students develop their reading skills in multiple formats. Students are also able to connect reading and books to a variety of learning challenges while in the library. Students are doing projects, both in the library and the classroom, using books to inspire steam activities and other project based learning.



## MIDDLE SCHOOL

In May, some of our eighth grade students will be traveling to Washington DC. This ‘capstone’ trip is exciting and packed with historical and cultural experiences. In addition, all of our eighth grade students will be participating in their annual trip to Seabreeze!

As the year draws to a close, we acknowledge student achievements during our Awards Ceremony. Students could be recipients of the PRIDE award, the American Legion Award, the Robert Horr Memorial Award and the Mary Wilkinson Art Award. The Middle School Awards ceremony is scheduled for Wednesday, June 12th. We are looking forward to a fantastic end of the 2023-24 school year.



## HIGH SCHOOL

Spring is busy as usual at the High School. In March, our Drama Club put on “Guys and Dolls” which was a huge success and featured a fun cheesecake buffet. We also welcomed the 8th graders (the Class of 2028) for Moving Up Day to the High School to experience high school life. Our Prism Concert is again led by our Tri-M Music Society and was held on April 18, where we also welcomed our new Superintendent to the district.

Spring sports are underway and we have a new team to add to the mix — our Girls Flag Football team is celebrating their inaugural season here. Under the coaching supervision of Matt Coon and Andrea Gabel, we celebrated our first home game with a win.



# CAPITAL PROJECT UPDATES

## 2024-25 \$100,000 Outlay Project - HS Gymnasium

- The High School will undergo work to renovate the Gymnasium floor due to deteriorating conditions and install a window film that mitigates damaging sun glare and UV rays



# BOARD OF EDUCATION CANDIDATE INFORMATION

## JOANNE WEINSCHREIDER PHD

Joanne Weinschreider PhD, is pleased to announce her candidacy for a seat on the Williamson Central School Board. As a long-standing resident and graduate of the Williamson Central School District, Joanne will bring a wealth of expertise, knowledge, and passion to the position. Currently, she holds a leadership role in higher education, where her responsibilities encompass instruction, evaluation, active learning, curriculum development, budget management, and grant procurement. Residing in Williamson with her husband



and three children, ages 10 to 17 Joanne has gained a broad perspective over the years on the district's educational environment through her active involvement as a parent and advocate. Her extensive experiences as a parent, advocate, and educator are instrumental to her commitment and goal of enhancing the academic and co-curricular experiences for all students within the Williamson Central School District.

## FRANCIS GASPARRI

For more than two decades, Williamson has been both my home and workplace, where my wife and I have lovingly nurtured our family of four children, now aged 11 to 19. Choosing Williamson Central Schools for their education was a decision rooted in our belief in the community's values and educational standards. Witnessing their growth within the district has been a source of immense pride, reinforcing our dedication to upholding the values and traditions that make Williamson a cherished community.

For the past three years, I've had the privilege of serving on the Board of Education. This experience has afforded me invaluable insights into the tireless efforts of our faculty, staff, and administration. The dedication they exhibit daily is the bedrock upon which our district's reputation for excellence stands.

Beyond my role on the board, my active involvement in various community boards and groups, including serving as a pastor of two churches in town, has provided me with a unique perspective. Engaging with key stakeholders,



both within and beyond the Williamson Central School community, has enriched my understanding of our district's needs and goals.

In envisioning the future for our schools, my priority is to keep the district the nurturing environment that it is where children can thrive. While academic excellence is paramount, fostering character development through community service and extracurricular engagement is equally vital.

Understanding the considerable dedication required to advance a district like Williamson, I am resolute in my commitment to hard work and advocate wholeheartedly for transparency and fiscal prudence. Every decision I make is driven by a steadfast commitment to ensuring the ongoing growth and wholeness of our children, families, and broader community.

Should I have the honor of being re-elected, I pledge to continue serving Williamson faithfully and fairly, just as I have done in the past.



PATRON - LETTER CARRIER ROUTE  
RURAL BOXHOLDER  
PO BOXHOLDER

**On The Ballot | Tuesday, May 21 | 1p.m. - 9p.m. | MS Cafeteria**

|                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|-----------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p><b>Proposition #1<br/>Budget</b></p>       | <p><b>What:</b> Shall the proposed school budget for the period July 1, 2024 to June 30, 2025 in the amount of \$28,689,900 be approved?</p> <p><b>Why:</b> 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.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| <p><b>Proposition #2<br/>Bus Purchase</b></p> | <p><b>What:</b> 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.</p> <p><b>Why:</b> 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.</p>                                                                                                                                                                                                                                                                                                                                                                                                                |
| <p><b>Proposition #3<br/>Bus Reserve</b></p>  | <p><b>What:</b> 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.</p> <p><b>Why:</b> 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.</p> |