

Williamson CSD

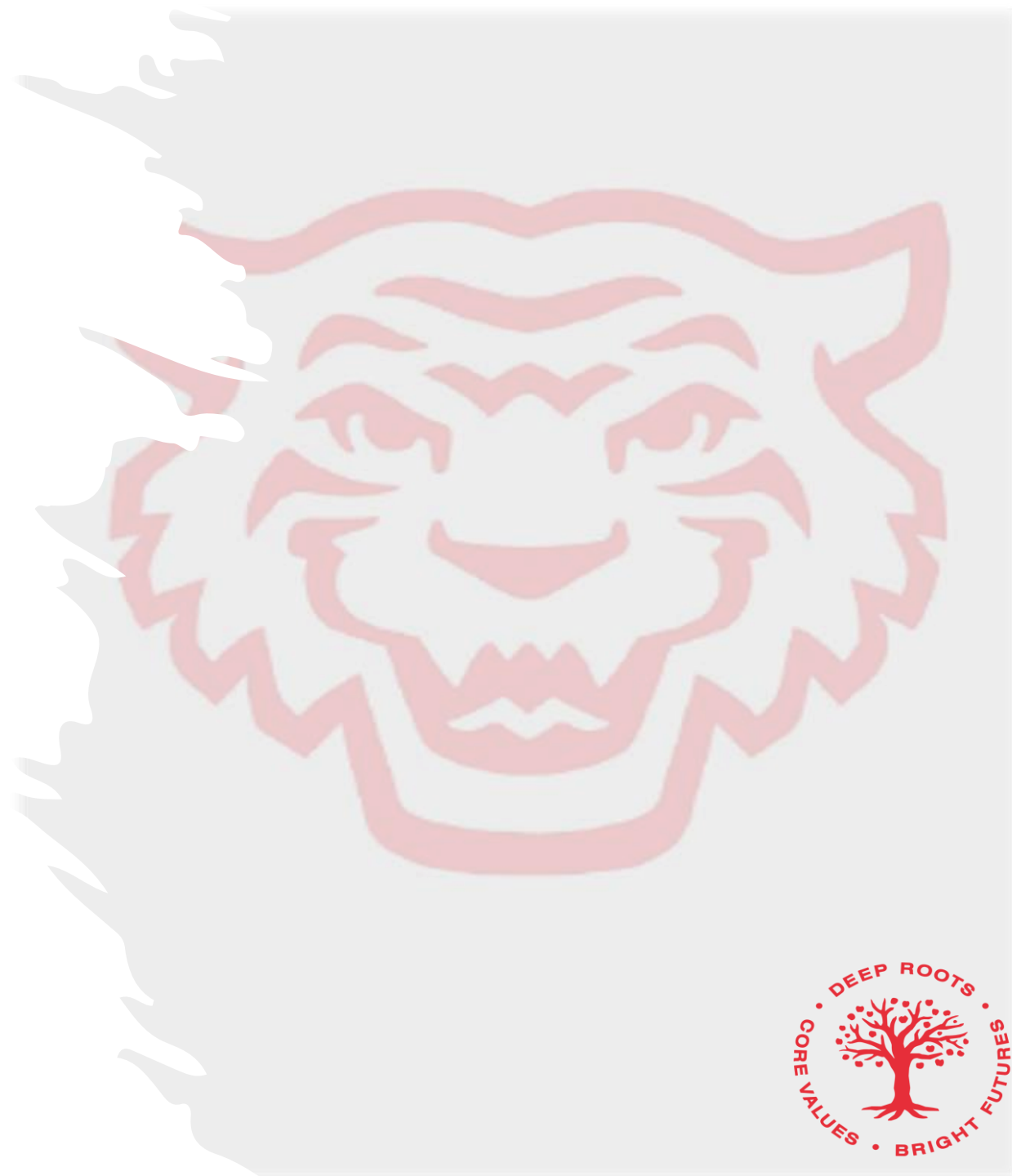
2026-27 Budget Development

January 28th, 2026



Agenda

- **Executive Aid Run vs. Projected State Aid**
- **Preliminary Revenue**
- **Preliminary Expenditures**
- **Summary**



Executive Aid Run vs. Projected State Aid

	2026-27 Executive Budget	2026-27 Projected Aid	Variance
Foundation Aid	\$ 9,581,508	\$ 9,581,508	\$ -
Public High Cost/Private Excess Cost	\$ 436,472	\$ 399,000	\$ (37,472)
Building Aid	\$ 2,087,844	\$ 2,078,195	\$ (9,649)
BOCES Aid	\$ 2,039,233	\$ 1,773,255	\$ (265,978)
Transportation Aid	\$ 1,666,765	\$ 1,550,000	\$ (116,765)
IMA (Hardware, Software, Library, Text)	\$ 90,875	\$ 90,875	\$ -
Total NYS Aid	\$ 15,902,697	\$ 15,472,833	\$ (429,864)

- Year-over-year Foundation Aid increase of \$94,866 = 1%
- High-Cost/Excess Cost Aid was conservatively adjusted for potential changes in student residency
- BOCES Aid was right sized to adjust for historically inflated BOCES estimates
- **All values are subject to change**



DESCRIPTION	CURRENT	PROJECTED	DOLLAR	PERCENT	NOTES
	BUDGET				
	2025-26	2026-27	CHANGE	CHANGE	
PROPERTY TAX LEVY	12,548,645	12,869,688	\$321,043	2.56%	Anticipated increase in the tax levy
PAYMENTS IN LIEU OF TAXES	21,230	62,094	\$40,864	192.48%	In accordance with the PILOT Agreements
SALES TAXES (WAYNE COUNTY)	385,000	385,000	\$0	0.00%	N/C
OTHER LOCAL REVENUES	534,490	534,490	\$0	0.00%	N/C
NEW YORK STATE AID	15,078,800	15,472,833	\$394,033	2.61%	Anticipated Foundation, Transportation, BOCES, & Excess Cost Aid Increases
FEDERAL AID (MEDICAID)	20,000	20,000	\$0	0.00%	N/C
INTERFUND TRANSFERS	0	0	\$0	0.00%	N/C
TOTAL REVENUE	28,588,165.00	\$29,344,106	\$755,941	2.68%	

*Appropriated reserves and fund balance used to balance the FY 2025–26 budget are not reflected above.

Preliminary Revenue Projections

- As of the Executive Aid Run - 1% Foundation Aid Increase
- Tax cap compliant – Anticipated total levy growth is 2.56%
- **All values are subject to change**



Preliminary Look – Projected Expenditures

FUNCTION AREA	DESCRIPTION	INITIAL ROLLOVER 2026-27	CURRENT BUDGET 2025-26	DOLLAR CHANGE	PERCENT CHANGE	NOTEWORTHY ITEMS
10	TOTAL BOARD OF EDUCATION	\$ 38,726	\$ 35,028	\$ 3,699	10.56%	Contractual Increase for Salary
12	TOTAL CENTRAL ADMINISTRATION	\$ 282,807	\$ 270,750	\$ 12,057	4.45%	Contractual increases for salaries
13	TOTAL FINANCE	\$ 447,635	\$ 424,425	\$ 23,210	5.47%	Contractual increases for salaries and BOCES increases (CBO)
14	TOTAL STAFF / COMMUNICATIONS / LEO	\$ 214,878	\$ 207,812	\$ 7,065	3.40%	Contractual increases for salaries and BOCES
16	TOTAL CENTRAL SERVICES	\$ 2,525,656	\$ 2,441,858	\$ 83,798	3.43%	Contractual increases for salaries
19	TOTAL SPECIAL ITEMS	\$ 345,899	\$ 321,195	\$ 24,704	7.69%	BOCES Admin charges and Increased Insurance Premiums
20	TOTAL CURRICULUM ADMINISTRATION	\$ 1,195,111	\$ 1,130,807	\$ 64,304	5.69%	Contractual increases for salaries
21	TOTAL TEACHING - REGULAR SCHOOL	\$ 6,355,552	\$ 6,064,564	\$ 290,988	4.80%	Contractual increases for salaries
22	TOTAL SPECIAL EDUCATION / CTE	\$ 4,491,792	\$ 4,182,658	\$ 309,134	7.39%	Special Edu. Placements, BOCES, Rightsizing
23	TOTAL SUMMER SCHOOLS	\$ 140,910	\$ 135,135	\$ 5,775	4.27%	BOCES Services
26	TOTAL INSTRUCTIONAL MEDIA	\$ 1,310,758	\$ 1,251,525	\$ 59,232	4.73%	BOCES tech equipment purchases
28	TOTAL PUPIL SERVICES	\$ 1,482,614	\$ 1,462,739	\$ 19,875	1.36%	Contractual increases for salaries psych and nursing. Athletics
55	TRANSPORTATION	\$ 1,587,959	\$ 1,555,061	\$ 32,898	2.12%	Contractual increases for salaries
90	TOTAL EMPLOYEE BENEFITS	\$ 7,875,905	\$ 7,256,458	\$ 619,447	8.54%	Health care increase unknown
97	TOTAL DEBT SERVICE	\$ 2,211,431	\$ 2,236,649	\$ (25,218)	-1.13%	Debt service decrease
99	TOTAL INTERFUND TRANSFERS	\$ 150,000	\$ 150,000	\$ -	0.00%	Capital Outlay & Interfund Transfers
Grand Totals		\$ 30,657,634	\$ 29,126,665	\$ 1,530,969	5.26%	

* Preliminary Expenditures as of 1/07/26 are tentative and are subject to change



Summary

Preliminary Revenues	\$29,344,106
Preliminary Expenditures	<u>\$30,657,634</u>
Current Anticipated Gap/ Deficit	(\$1,313,528)

Considerations:

Revenues

- Preliminary revenues do not reflect any use of appropriated reserves or fund balance
- State Aid numbers are preliminary and subject to change
- The tax levy increase is preliminary and subject to change

Expenditures

- Contract negotiations will impact these figures
- Does not reflect operational or instructional adds
- Retirements



Next Steps

- Continue Ongoing Review of Revenues and Expenditures
- Finalize and Validate the Tax Cap Calculation
- Assess Operational and Instructional Priorities
- Evaluate Staffing and Programmatic Needs

