

# **Wilson Central School District Budget Hearing, May 13, 2025 6:30 pm**



# Overview of Presentation

- **Expected Revenue for 2025-26, Tax Cap Limit**
- **Review Expenditures in the required Tri-Component Format, and by Function**
- **Discuss the Contractual increase**
- **Introduce you to the Capital Outlay Project Planned for 2025-26**
- **Go over the Propositions on the May 20, 2025 ballot and Candidate Selection**



# 2025-2026 Budget

- **\$30,800,238**



- **Budget-to-Budget Increase of 4.73%**

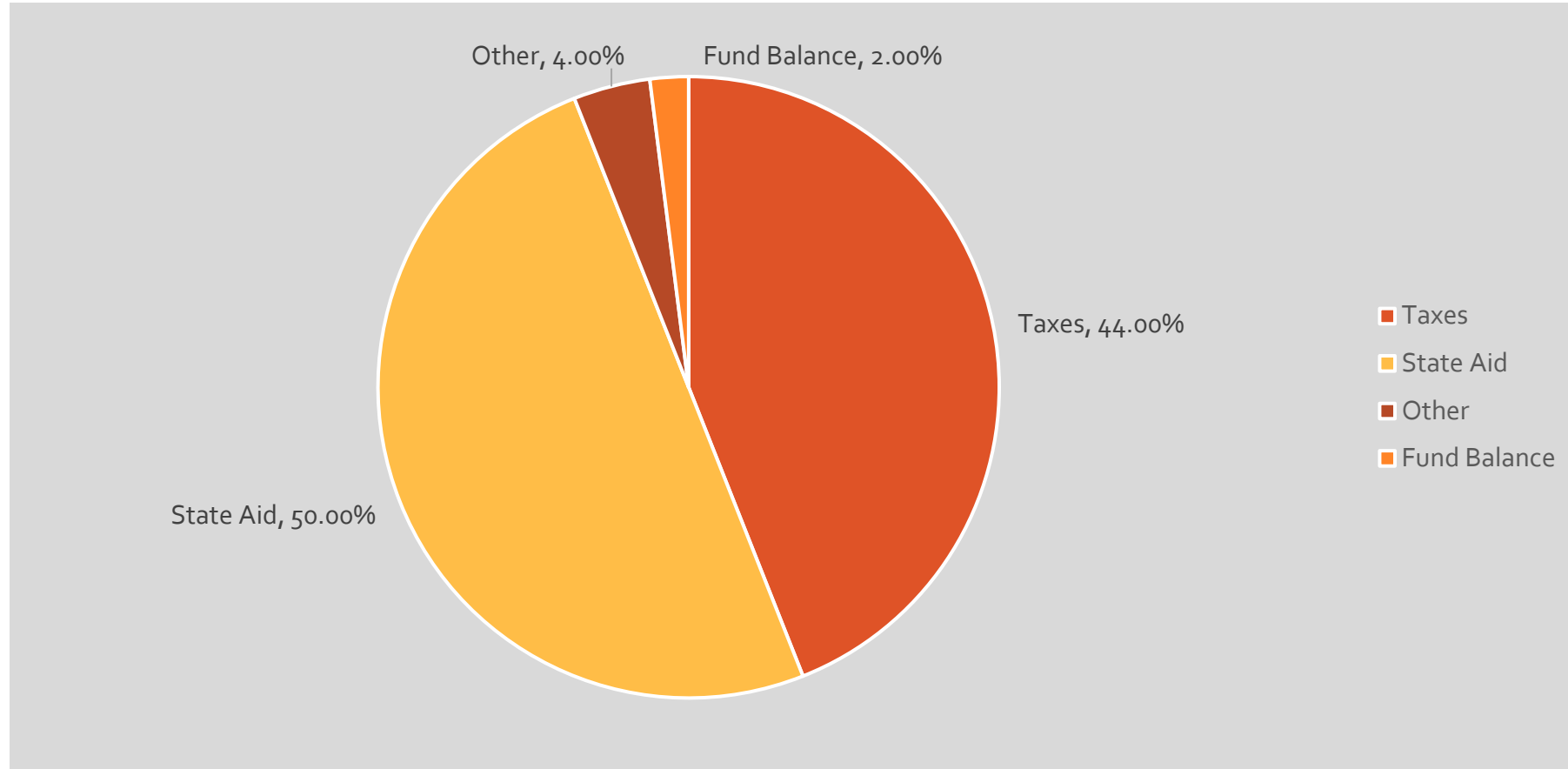
- **Tax Levy \$13,604,723**

- **1.9% increase over last year**

- **Use of Appropriated Fund Balance/Reserves  
\$778,000**

- **\* Please visit our website <https://www.wilsoncsd.org> Look for District tab and then Budget to get all the info presented throughout the budget season**

# Revenue By Category 2025-26 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**

**\$15,400,205**

**Tax Levy**

**\$13,604,723**

**Other/Reserves**

**\$ 1,295,310**

**Fund Balance**

**Appropriated**

**\$ 500,000**

**Total**

**\$ 30,800,238**

# Tax Cap Calculation for 2025-26

<b>24-25 Levy</b>	<b>13,351,053</b>
<b>Tax Base Growth Factor</b>	<b><u>1.0071</u></b>
<b>Total</b>	<b>13,445,845</b>
<b>Add: 24-25 PILOTS</b>	<b><u>17,918</u></b>
<b>Total</b>	<b>13,463,763</b>
<b>Allowable Growth Factor (CPI)</b>	<b><u>1.02</u></b>
<b>Total</b>	<b>13,733,039</b>
<b>Less: 25-26 PILOTS</b>	<b><u>18,610</u></b>
<b>Total</b>	<b>13,714,429</b>
<b>Add Eligible Carryover</b>	<b><u>198,564</u></b>
<b>Total Tax Levy Limit</b>	<b>13,912,993</b>

# Tax Levy Historically

Year	Tax Levy	Percent Change
2021-22	\$12,689,987	1.79%
2022-23	\$12,689,987	0%
2023-24	\$13,019,926	2.6%
2024-25	\$13,351,053	2.54%
2025-26	\$13,604,723	1.9%

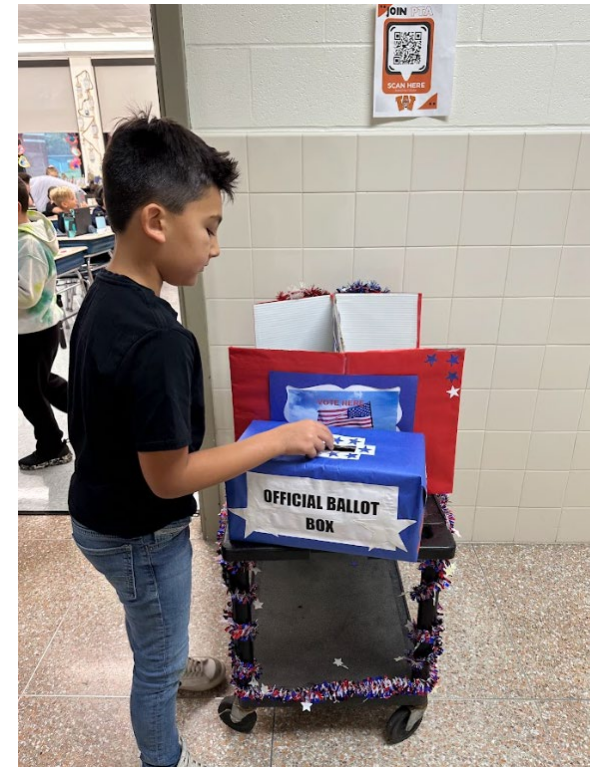
# Expenditure Budget

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

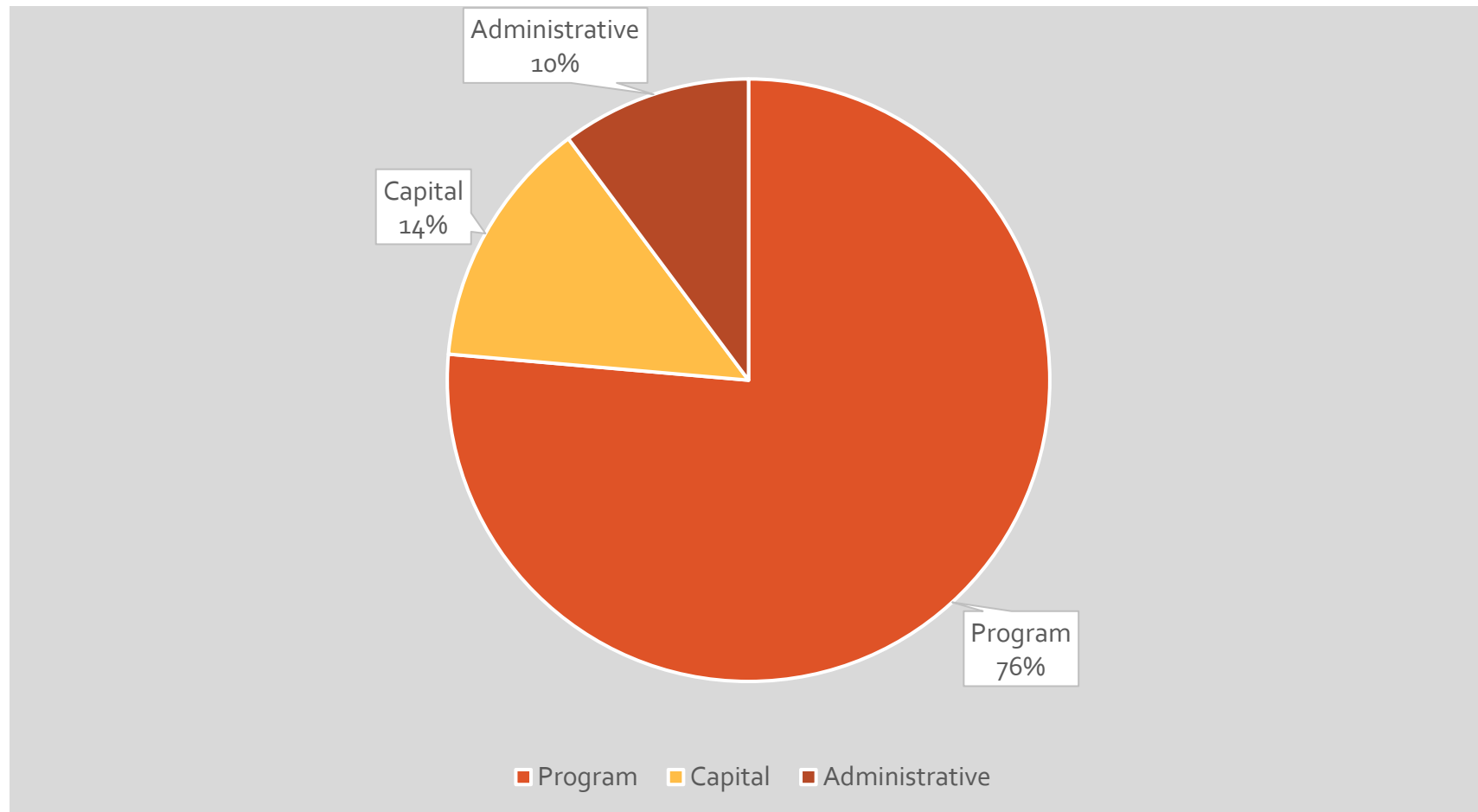
**Part I – Program Expenditures**  
**Instructional Salaries & Benefits**  
**Student Transportation**  
**Instructional Supplies & Equipment**  
**BOCES Instructional Service**

**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



# 2025-26 Tri-Component Budget

## Program

Salaries	\$10,251,028
Benefits	\$ 5,581,044
BOCES	\$3,167,500
Outside Services	\$1,784,600
Debt	n/a
Utilities	n/a
M&S, Equip	\$ 652,650
Transportation	\$2,045,000
Transfers	<u>\$ 45,000</u>
Total	\$23,526,822
Percentage	76.38%

## Capital

Salaries	\$ 905,279
Benefits	\$ 493,387
BOCES	\$ 26,000
Outside Services	\$ 323,000
Debt	\$ 1,538,835
Utilities	\$ 481,378
M&S, Equip	\$ 265,000
Transportation	n/a
Transfers	<u>\$ 100,000</u>
Total	\$ 4,132,879
Percentage	13.42%

## Administrative

Salaries	\$ 1,402,598
Benefits	\$ 770,319
BOCES	\$ 583,070
Outside Services	\$ 345,300
Debt	n/a
Utilities	n/a
M&S, Equip	\$ 39,250
Transportation	n/a
Tuition	<u>n/a</u>
Total	\$3,140,537
Percentage	10.20%

# New Programs

**STAR**

**Nearpod**

**Branching Minds**

**Reading Program UPK-5**

**Professional Development**

**Day of Service**

**WIN Learning Center**

**Looking into Math AIS software**

**12:1:1 at WES**

**10 new afterschool clubs**



<b>Component</b>	<b>Proposed 2025-26</b>	<b>Budget 2024-25</b>	<b>Budget 2023-24</b>
<b>Program</b>	<b>23,526,822</b>	<b>22,801,124</b>	<b>22,877,148</b>
<b>Capital</b>	<b>4,132,879</b>	<b>3,634,477</b>	<b>3,540,227</b>
<b>Admin</b>	<b>3,140,537</b>	<b>2,972,239</b>	<b>2,789,640</b>
<b>Total</b>	<b>30,800,238</b>	<b>29,407,840</b>	<b>29,207,015</b>
<b>Change</b>	<b>1,392,398</b>	<b>200,825</b>	

# Expenditures by Function

Expenditures	Proposed 2025-26	Budgeted 2024-25	Increase/Decrease	% Change
Salaries	\$12,558,905.00	\$12,390,891.00	\$168,014.00	1.36%
Benefits	\$6,844,750.00	\$6,850,750.00	\$6,000.00	.09%
BOCES	\$3,776,570.00	\$3,949,436.00	-\$172,866.00	-4.38%
Outside Services	\$2,452,900.00	\$1,741,850.00	\$711,050.00	40.83%
Debt	\$1,538,835.00	\$1,214,963.00	\$323,872.00	26.66%
Utilities	\$481,378.00	\$477,700.00	\$3,678.00	.77%
Material/Equipment	\$956,900.00	\$634,250.00	\$322,650.00	50.88%
Transportation	\$2,045,000.00	\$2,008,000.00	\$37,000.00	1.85%
Transfers	<u>\$145,000.00</u>	<u>\$140,000.00</u>	<u>\$5,000.00</u>	3.58%
Total	\$30,800,238.00	\$29,407,840.00	\$1,392,398.00	4.73%

# Outside Services-Details

**This is our contractual lines- services we enter into a contract with someone for**

**Some causing the increase for 2025-26 include:**

**Special Ed Contractual-this includes therapists (OT, PT, Vision), Evaluations,**

**2022-23 expenditures \$90,187**

**2023-24 expenditures \$139,273**

**2024-25 Budgeted \$196,000 had to increase additional \$96,000\***

**2025-26 have budgeted \$186,000**

**\* Need to find outside OT services which are usually fully provided by BOCES**

# Outside Services- Detail (con't)

Year	Expenditures/Budget
2022-23	\$568,732
2023-24	\$695,524
24-25 Budget	\$606,000
24-25 expected	\$983,000
2025-26	\$1,245,000

- **Another code in this Function total with large increases is**
- **Special Education Tuition-Non Public**
- **Our number of students have increased along with their needs and large increases in the last year by the providers (22%-40%)**

# Position Changes for 2025-26

## Resignations/Retirements

- We have 6 Teachers retiring this year.
- We have 1 Custodian retiring this year.
- 5 out of the 6 teaching positions are being replaced for the same position. The one teaching position is being changed into a TOSA position as a Dean of Students/504 Facilitator which has been posted internally.

**New Custodian has been filled and training has started.**

# **Capital Outlay Project 2025-26**

**We are working with LaBella to look at adding air conditioning to some of the south facing classrooms in the 6<sup>th</sup> grade wing.**

**We are exploring the options of split units or a unit ventilator. With only \$100,000 we are leaning toward the split unit option and hope to get 3 or 4 classrooms done.**

**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.**



# Budget Vote-May 20, 2025

## Proposition #1

### Proposition No. 1 – 2025-2026 Budget

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, 2025, and ending June 30, 2026, as presented by the Board of Education, in the total sum of \$30,800,238 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.

Yes ☐ No ☐

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# Proposition #2

## Proposition No. 2 – Establishment of a New Capital Improvements Reserve Fund

Shall the following resolution be adopted?

RESOLVED, that the Board of Education (the “Board”) of the Wilson Central School District, Niagara County, New York (the “District”) is hereby authorized to establish a new capital improvements reserve fund pursuant to Section 3651 of the Education Law of the State of New York (the “Fund”); that the Fund shall be known as the “Capital Improvements Reserve Fund, 2025” of the District; that the Fund shall be established for the purpose of financing, in whole or in part, the acquisition, construction, reconstruction, expansion, renovation, alteration and improvement of buildings, facilities, sites and real property by the District, or the District’s share of the cost of any capital improvements project undertaken by a Board of Cooperative Educational Services (“BOCES”) of which the District is (or may become) a component district, including, in all cases, the acquisition of necessary furnishings, equipment, machinery and apparatus; that the ultimate amount of the Fund shall be not greater than \$5,000,000 (plus interest earned thereon); that the probable term of the Fund shall be not longer than ten (10) years; and that the permissible sources from which the Board is authorized to appropriate monies to the Fund from time to time shall be (A) amounts applied thereto from budgetary appropriations of the District; (B) unappropriated fund balance of the District as directed by the Board; (C) State aid received as reimbursement for expenditures by the District in connection with District capital improvements (whether or not such expenditures were financed in whole or in part from the Fund); (D) the proceeds from the sale of unneeded real or personal property owned by the District, if permitted by law and if so directed by the Board; (E) one or more other reserve funds of the District; and/or (F) such other sources as the Board or the voters of the District may direct from time to time, all as may be permitted by law.

Yes ☐ No ☐

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# Proposition #3

## Proposition No. 3 – Establishment of a Technology Equipment Reserve Fund

Shall the following resolution be adopted?

RESOLVED, that the Board of Education (the “Board”) of the Wilson Central School District, Niagara County, New York (the “District”) is hereby authorized to establish a new capital reserve fund pursuant to Section 3651 of the Education Law of the State of New York (the “Fund”); that the Fund shall be known as the “Technology Equipment Reserve Fund, 2025”; that the Fund shall be established for the purpose of financing, in whole or in part (A) the District’s acquisition, installation, improvement, expansion or upgrading of technology-related equipment, machinery, systems or apparatus (collectively, “Technology Assets”), (B) the cost of renovating, reconstructing, altering, upgrading, furnishing and equipping various District buildings, facilities and sites to better accommodate the use of and/or instruction in such Technology Assets and (C) any related work required in connection with the foregoing; that the ultimate amount of such Fund shall be not greater than \$3,000,000 (plus interest earned thereon); that the probable term of such Fund shall be not longer than ten (10) years; and that the permissible sources from which the Board is authorized to appropriate monies to such Fund from time to time shall be (A) amounts applied thereto from budgetary appropriations of the District; (B) unappropriated fund balance of the District as directed by the Board; (C) State aid received as reimbursement for expenditures by the District in connection with District technology-related initiatives (whether or not such expenditures were financed in whole or in part from the Fund); (D) the proceeds from the sale of unneeded real or personal property owned by the District, if permitted by law and if so directed by the Board; (E) one or more other reserve funds of the District; and/or (F) such other sources as the Board or the voters of the District may direct from time to time, all as may be permitted by law.

Yes ☐ No ☐

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# Proposition #4

## Proposition No. 4 – Purchase of Equipment for Use by the District

Shall the following resolution be adopted?

RESOLVED, that the Board of Education of the Wilson Central School District, Niagara County, New York (the “District”) be, and it hereby is, authorized to purchase technology equipment at a maximum estimated cost of \$278,000 for use by the District, utilizing \$278,000 from funds currently on hand in the District’s Technology Equipment Reserve Fund, 2022.

Yes ☐ No ☐

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# Board of Education Candidates

- **BOE has two seats up for election, 2 candidates running for three year terms July 1, 2025- June 30, 2026.**

**Jason Woolson**



**Kathleen Stewart**



# Any Questions?

