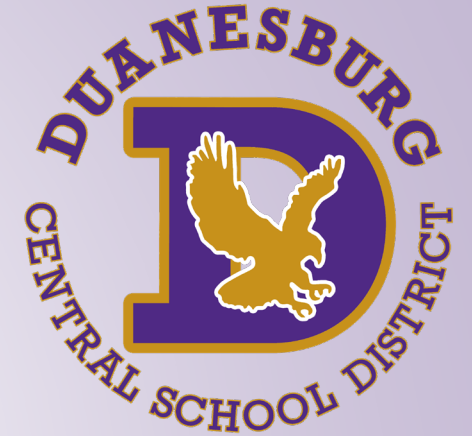


# 2025-2026 BUDGET UPDATE

MARCH 18, 2025

BOARD OF EDUCATION MEETING



INTEGRITY | PRIDE | COMMUNITY



# BUDGET UPDATE

- Budget status
- Revenue
- Expense Budget including updated draft
  - General Support
  - Instructional
  - Transportation
- Propositions



# BUDGET STATUS

## CURRENT BUDGET STATUS

- Budget is draft with projections.
- Changes are expected due to multiple factors that are still unclear.
- Final assumptions expected for April BOE meeting.

## STATE AID

- District is awaiting state budget to determine state aid final amounts.

## ECONOMIC CONDITIONS

- Consider current economy
- Long range budget assumptions consider low foundation aid less than 3%



# TAX CAP UPDATE



Calculated Tax Cap  
for 2025-26

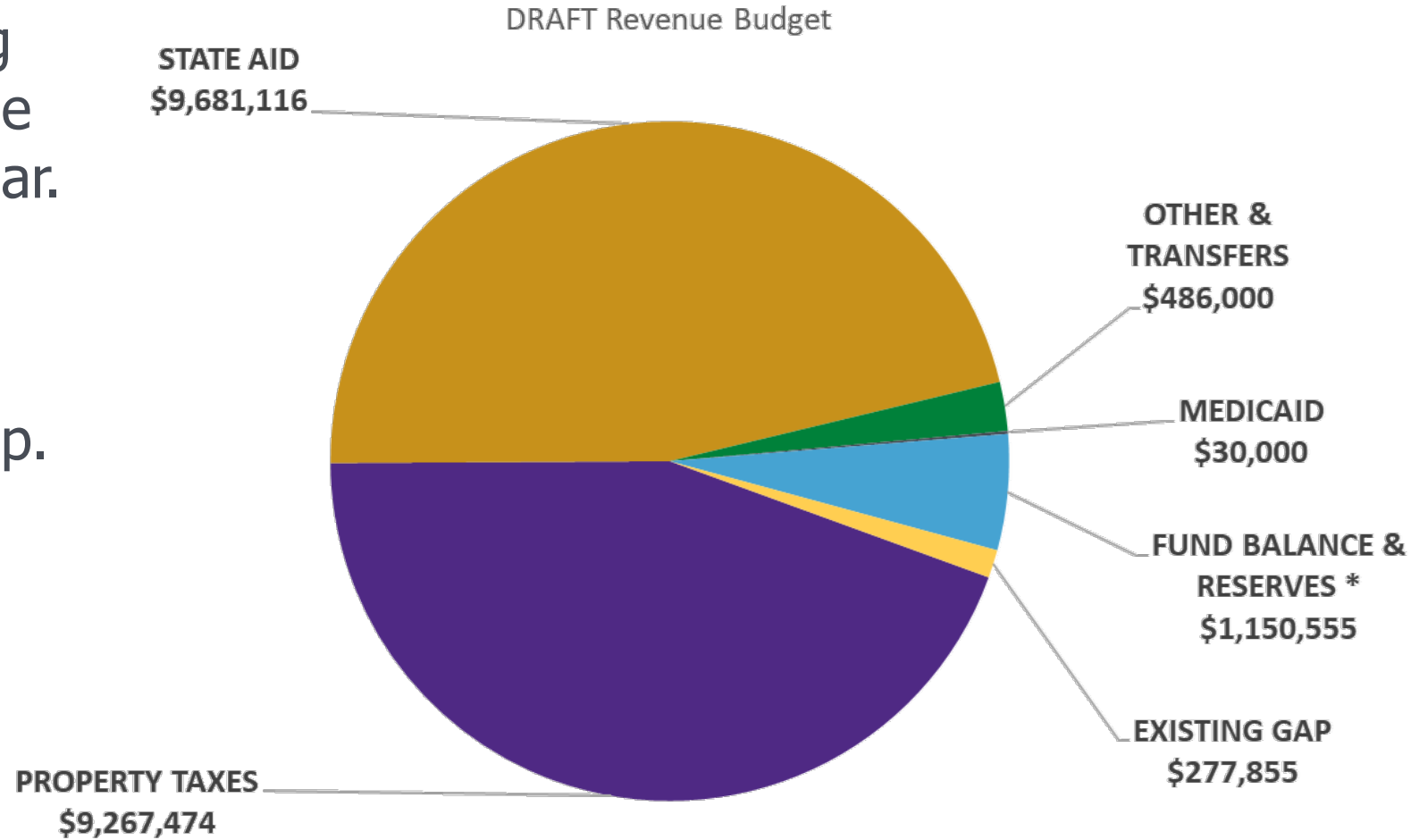
**3.2%**

## Tax Cap Calculation

- Tax Cap filed on time for the March 1 deadline
- Tax Cap is 3.2% or \$287,125

# DRAFT REVENUE BUDGET

- Current projections showing use of Fund balance at same dollar amount as current year.
- Gap in funding is currently about **-\$278k**
- Goals is to trim down on gap. *Gap is lower than 2 weeks ago*



PRELIMINARY BUDGET IS DRAFT  
Expect adjustments. Budget not final.

# REVENUE BUDGET DRAFT

PROJECTED REVENUE					
PROJECTED REVENUES	CURRENT YEAR BUDGET	PROPOSED BUDGET	\$ INCREASE	% INCREASE	% OF REVENUE BUDGET
PROPERTY TAXES	\$8,980,349	\$9,267,474	\$287,125	3.20%	44.95%
STATE AID	\$9,082,096	\$9,681,116	\$599,020	6.60%	46.96%
OTHER & TRANSFERS	\$200,000	\$486,000	\$286,000	143.00%	2.36%
MEDICAID	\$30,000	\$30,000	\$0	0.00%	0.15%
FUND BALANCE & RESERVES *	\$1,150,555	\$1,150,555	\$0	0.00%	5.58%
<b>GAP</b> IN FUNDING TO BE DETERMINED	\$0	<b>-\$277,855</b>			
<b>BUDGET TOTAL</b>	<b>\$19,443,000</b>	<b>\$20,893,000</b>	<b>\$1,450,000</b>	<b>7.46%</b>	<b>100.00%</b>

\* *Not a revenue source. Anticipates balancing budget with prior year savings.*

**PRELIMINARY BUDGET IS DRAFT**  
**Expect adjustments. Budget not final.**

# PROJECTED EXPENDITURES IN DRAFT

DESCRIPTION	2024-2025	2025-2026	\$ DIFFERENCE	% DIFFERENCE
GENERAL SUPPORT	\$1,126,077	\$1,263,447	\$137,370	12.20%
INSTRUCTIONAL	\$9,487,772	\$9,970,378	\$482,606	5.09%
OPERATIONS & MAINTENANCE	\$1,481,387	\$1,523,838	\$42,451	2.87%
PUPIL TRANSPORTATION	\$1,390,099	\$1,450,165	\$60,066	4.32%
MEDICAL & BENEFITS	\$4,003,115	\$4,233,805	\$230,690	5.76%
DEBT SERVICE & TRANSFERS	\$1,954,550	\$2,451,367	\$496,817	25.42%
<b>TOTAL BUDGET</b>	<b>\$19,443,000</b>	<b>\$20,893,000</b>	<b>\$1,450,000</b>	<b>7.46%</b>

**PRELIMINARY BUDGET IS DRAFT**  
 Expect adjustments. Budget not final.

# GENERAL SUPPORT



Maintain support for all district services including business operations, legal, personnel services, data processes, insurances, and administrative.

FUNCTION	BUDGET OBJECT	2024-2025	2025-2026	\$ DIFFERENCE	% DIFFERENCE
A 1010	Board of Education	\$24,650	\$44,610	\$19,960	80.97%
A 1040	District Clerk	\$400	\$5,900	\$5,500	1375.00%
A 1060	District Meeting	\$400	\$500	\$100	25.00%
A 1240	Chief School Administrator	\$242,204	\$250,710	\$8,506	3.51%
A 1310	Business Administration	\$361,479	\$374,805	\$13,326	3.69%
A 1320	Auditing	\$20,000	\$20,000	\$0	0.00%
A 1345	Purchasing	\$5,245	\$8,027	\$2,782	53.04%
A 1380	Fiscal Agent Fees	\$8,320	\$9,070	\$750	9.01%
A 1420	Legal	\$40,000	\$40,000	\$0	0.00%
A 1430	Personnel	\$45,000	\$45,000	\$0	0.00%
A 1460	Records Management	\$1,000	\$1,000	\$0	0.00%
A 1480	Public Information and Services	\$99,758	\$99,758	\$0	0.00%
A 1622	School Resource Officer	\$0	\$73,143	\$73,143	0.00%
A 1680	Data Processing	\$106,090	\$111,300	\$5,210	4.91%
A 1910	Insurance	\$73,461	\$78,165	\$4,704	6.40%
A 1930	Judgements, Claims & Reimbursements	\$250	\$250	\$0	0.00%
A 1964	Refund on Real Property Taxes	\$1,000	\$1,000	\$0	0.00%
A 1981	BOCES Administrative	\$96,820	\$100,209	\$3,389	3.50%
	<b>TOTAL BUDGET</b>	<b>\$1,126,077.00</b>	<b>\$1,263,447.00</b>	<b>\$137,370.00</b>	<b>12.20%</b>

- Board related costs for supports and conference expenses
- New accounting line for SRO moved from Instructional budget

**PRELIMINARY BUDGET IS DRAFT**  
Expect adjustments. Budget not final.



# TRANSPORTATION



Maintain transportation services of students to and from school, athletics, and field trips. Includes transportation staff and all other bus garage operations.

FUNCTION	BUDGET OBJECT	2024-2025	2025-2026	\$ DIFFERENCE	% DIFFERENCE
A 5510	District Transportation	\$1,327,099.00	\$1,379,165.00	\$52,066.00	3.92%
A 5530	Transportation Garage	\$63,000.00	\$71,000.00	\$8,000.00	12.70%
	<b>TOTAL BUDGET</b>	<b>\$1,390,099.00</b>	<b>\$1,450,165.00</b>	<b>\$60,066.00</b>	<b>4.32%</b>

- Anticipated increases for salaries
- Increases in electricity for garage
- Parts supply budget slightly reduced based on prior and current expenses.

PRELIMINARY BUDGET IS DRAFT  
Expect adjustments. Budget not final.



# INSTRUCTIONAL



Maintain and grow existing programs and continue initiatives for improved opportunities for all students.

FUNCTION	BUDGET OBJECT	2024-2025	2025-2026	\$ DIFFERENCE	% DIFFERENCE
A 2010	Curriculum Development and Supervision	\$10,000.00	\$10,000.00	\$0.00	0.00%
A 2020	Supervision-Regular School	\$412,894.00	\$446,761.00	\$33,867.00	8.20%
A 2060	Research, Planning & Evaluation	\$10,000.00	\$16,000.00	\$6,000.00	60.00%
A 2070	Inservice Training	\$95,000.00	\$97,550.00	\$2,550.00	2.68%
A 2110	Teaching Regular School	\$4,424,013.00	\$4,735,484.00	\$311,471.00	7.04%
A 2250	Special Education (Students w/Disabilities)	\$2,476,075.00	\$2,561,939.00	\$85,864.00	3.47%
A 2280	Occupational Education	\$376,164.00	\$386,164.00	\$10,000.00	2.66%
A 2610	School Library & Audiovisual	\$193,363.00	\$155,543.00	-\$37,820.00	-19.56%
A 2630	Computer Assisted Instruction	\$606,413.00	\$627,693.00	\$21,280.00	3.51%
A 2810	Guidance Regular Day	\$178,405.00	\$189,766.00	\$11,361.00	6.37%
A 2815	Health Services	\$135,631.00	\$140,762.00	\$5,131.00	3.78%
A 2820	Psychological Services	\$69,054.00	\$74,550.00	\$5,496.00	7.96%
A 2825	Social Worker Services	\$155,416.00	\$165,960.00	\$10,544.00	6.78%
A 2850	CoCurricular Activities	\$70,000.00	\$80,000.00	\$10,000.00	14.29%
A 2855	Athletics	\$275,344.00	\$282,206.00	\$6,862.00	2.49%
	<b>TOTAL BUDGET</b>	<b>\$9,487,772.00</b>	<b>\$9,970,378.00</b>	<b>\$482,606.00</b>	<b>5.09%</b>

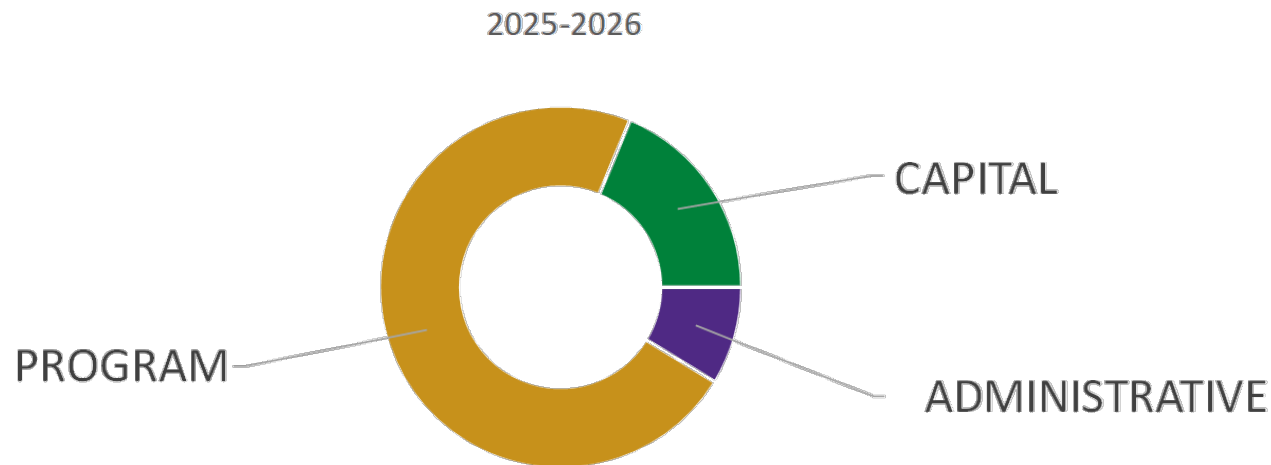
- Anticipated increases in salaries
- Adjustments to library reduction due to not replacing second LMS

PRELIMINARY BUDGET IS DRAFT  
Expect adjustments. Budget not final.

# COMPONENT BUDGET DRAFT

Three-Part Budget Summary			
New York State requires school districts to present their budgets divided into three expenditure categories: Administrative, Program, & Capital.			
<b>ADMINISTRATIVE</b>	<b>2024-2025</b>	<b>2025-2026</b>	Includes BOCES administrative costs and central data processing; salaries and benefits of administrators, supervisors and administrative clerical staff; school board costs; tax
AMOUNT:	\$1,652,721	\$1,832,508	
PERCENT OF TOTAL:	8.500%	8.771%	
<b>PROGRAM</b>	<b>2024-2025</b>	<b>2025-2026</b>	Includes salaries and benefits of all teachers and staff who deliver pupil services (guidance, health, library/media, etc.), BOCES programs, special education services, textbooks,
AMOUNT:	\$14,413,092	\$15,149,037	
PERCENT OF TOTAL:	74.130%	72.508%	
<b>CAPITAL</b>	<b>2024-2025</b>	<b>2025-2026</b>	Includes salaries and benefits of maintenance and custodial staff, debt service on buildings, bus purchases, utilities, general insurance, tax certiorari and court ordered costs.
AMOUNT:	\$3,377,187	\$3,911,455	
PERCENT OF TOTAL:	17.370%	18.721%	

**PRELIMINARY BUDGET IS DRAFT  
Expect adjustments. Budget not final.**

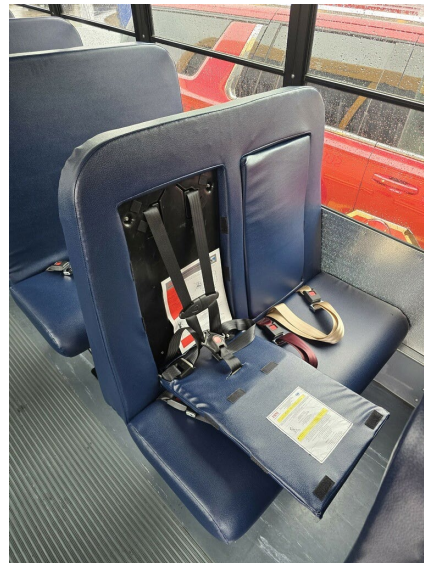


# BUS REPLACEMENT

## BUS PROPOSITION

**Purchase two school buses at a maximum cost of \$230,000.**

Replaces high mileage small buses used for out of district, CTE, and UPK runs.



# PROPOSITIONS



## Budget Vote (May 20)

Proposition to approve of the 2025-26 budget.



## School Bus Purchases

Proposition to bond for the purchase of a maximum of 2 school buses.



## Repair Reserve

Proposition to establish a Repair Reserve Fund at a maximum amount of \$300,000 for the purpose of repairs of facilities or equipment that do not regularly occur annually or are unexpected.



# TENTATIVE BUDGET PLANNING SCHEDULE

<b>March 18, 2025</b>	<b>Budget Workshop Update</b>
<b>April 08, 2025</b>	<b>Community Budget Presentation &amp; BOE Budget Adoption</b>
<b>April 21, 2025</b>	<b>Petitions to run for board due by 5pm</b>
<b>April 23, 2025</b>	<b>Board Meeting &amp; BOCES Administrative Budget/Board Election vote</b>
<b>May 06, 2025</b>	<b>Public Budget Hearing</b>
<b>May 20, 2025</b>	<b>Budget Vote</b>



# BOARD OF EDUCATION QUESTIONS



## Board of Education Questions, Comments, & Discussion

