

Addison Central School District FY26 Budget Development 4.0

Block 1 Update | Block 3 Draft

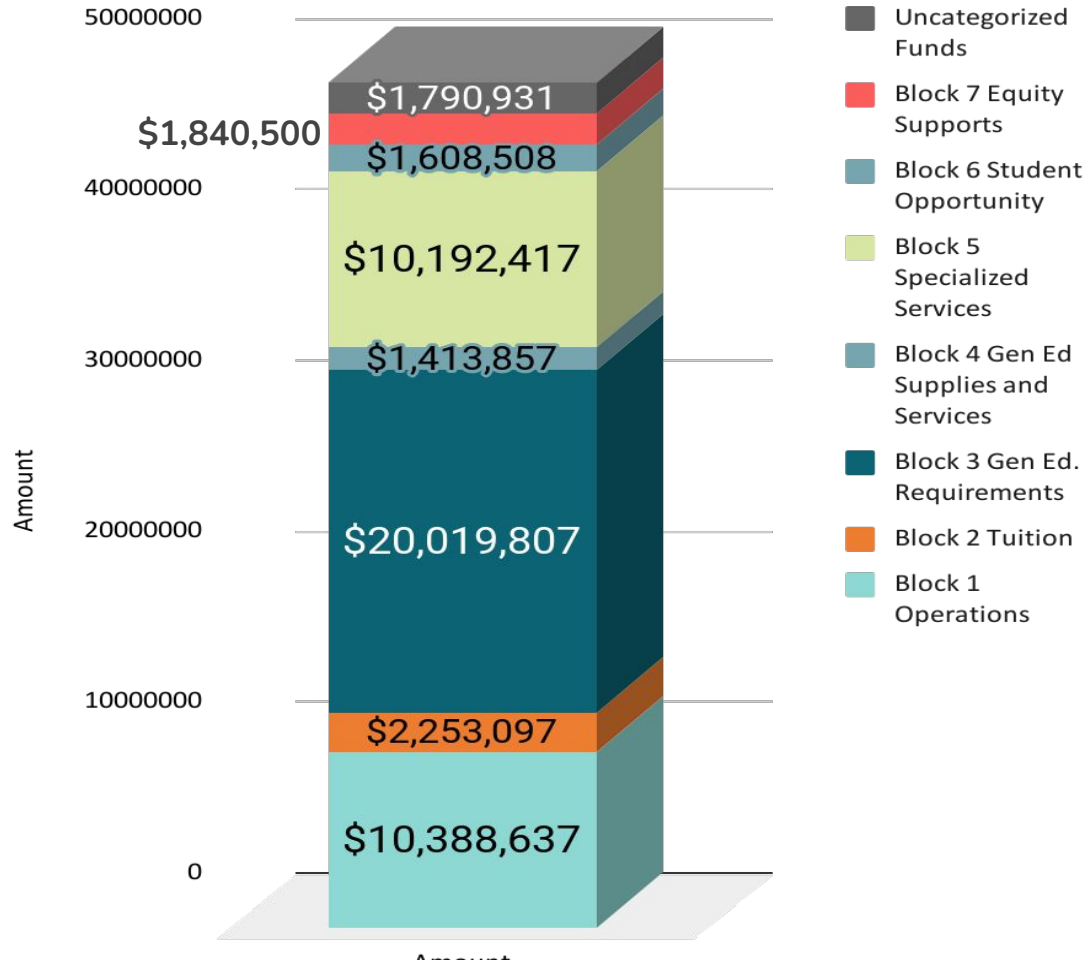
LTWADM Estimate | District Tax Rate Projection





Budget Process Update

The Stack: All Blocks Draft 1





FY26 Tax Projection: The Yield.





A refresher on Property Yield...

Think of one 'Yield' as a unit of measurement.

The State sets the value of that unit each year to allow School Districts to set tax rates.

Every 'Yield' a District spends per LTWADM adds One Dollar to the District Tax Rate.

ACSD has an FY25 rate of about \$1.50 or 1.5 'Yields'.



\$1 of Tax Rate



December 1 Yield Letter Data

Year to year comparison is inaccurate due to the application of the new State Adjustment Factor.

	FY25 (Reference)	FY26
Homestead Property Yield	\$9893	\$8553
Income Yield	\$10,110	\$12,260
Statewide Non-Homestead Property Rate	\$1.391	\$1.791




AoE Updated Excess Spending Threshold

	FY26
State Average \$ per LTWADM (FY25)	\$13,168
NEEP Inflation Factor	2.5%
Threshold Set at 118%	\$15,926
ACSD FY25 Per Pupil Spending	\$16,099



State CLA Adjustment

Under Act 183, the State will use an Adjustment Factor to make the pre-CLA property tax rate look more like the post-CLA tax rate. This will not fundamentally change Town Tax rates, it will only reduce post-CLA “sticker shock”.





The average of all Towns' CLAs is the new State CLA Adjustment Factor.

- On average, state property assessments are approximately 28% behind actual market rate home sales prices. This can be thought of as the Statewide Common Level Of Appraisal (72%) and is also called the Statewide Adjustment Factor.
- Under Act 183, the Adjustment Factor must be factored into the Yield and subsequent Equalized District Tax Rates.
- By applying the Average as an Adjustment, all pre-CLA District Tax Rates will seem higher.



December 1 Yield Letter, adjustment factor removed

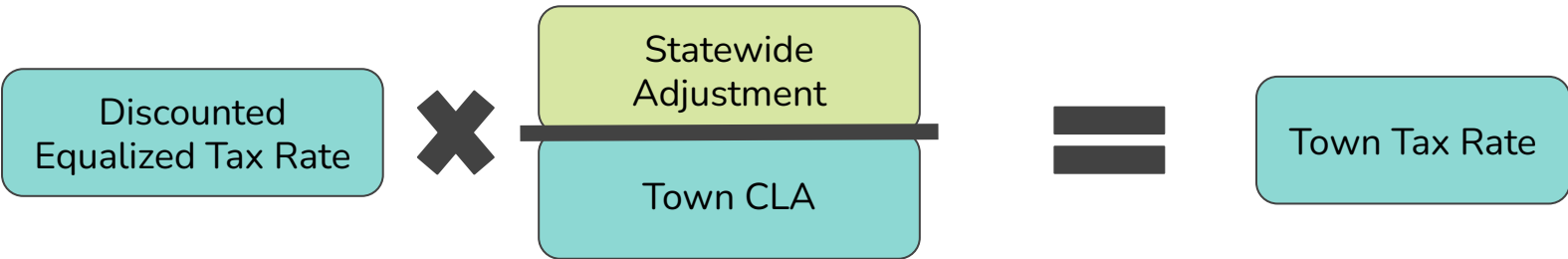
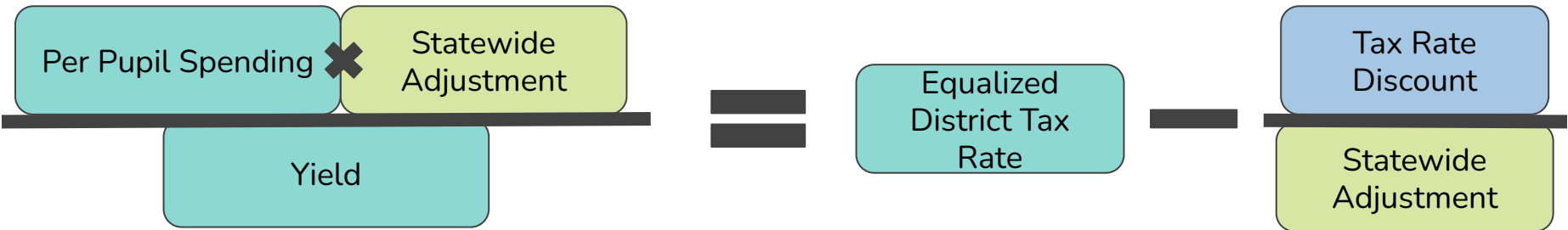
	FY25	FY26	FY26 No AF
Homestead Property Yield	\$9893	\$8553	\$11,897 (+20%)

Previous Year Town Tax Rate Calculation

$$\frac{\text{Per Pupil Spending}}{\text{Yield}} = \text{Equalized District Tax Rate} - \text{Tax Rate Discount}$$

$$\frac{\text{Equalized District Tax Rate}}{\text{Town CLA}} = \text{Town Tax Rate}$$


FY26 Town Tax Rate Calculation



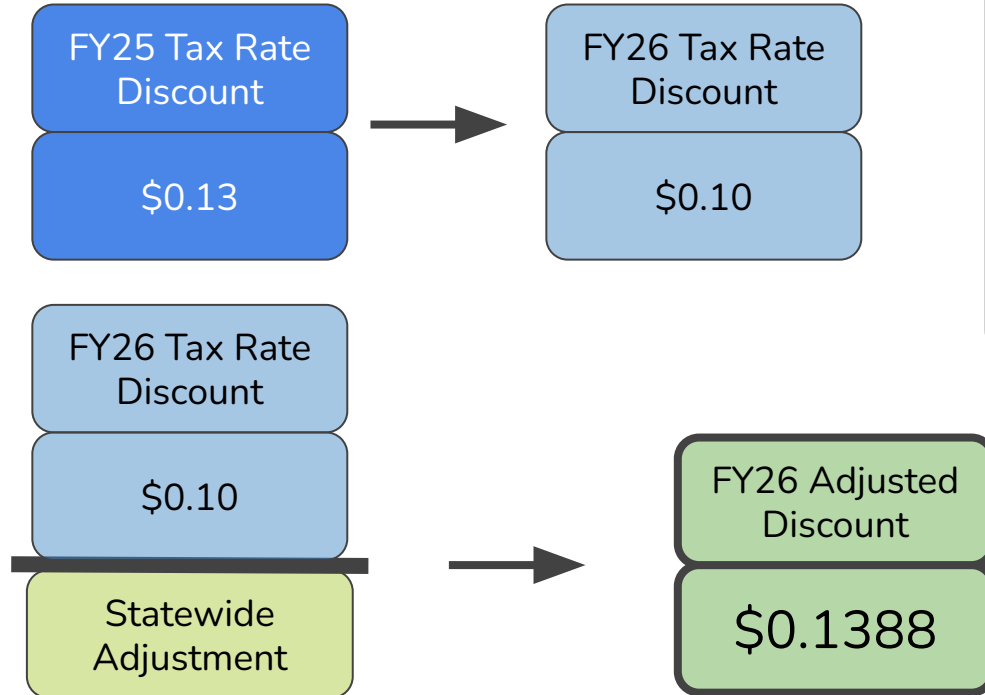


Tax Rate Discount

Under Act 183, the discount that weighting-disadvantaged districts received in FY25 will shrink by 20%. The discount will also be divided by the statewide Adjustment Factor.



The Tax Rate Discount Effect




Next, we need to determine our per pupil ed spending, starting with the LTWADM.



Preliminary LTWADM

Weighted pupil count using 2 year average enrollment and subsequent grade level weights and sparsity as well as this year's FPL and EL student counts with their respective weights.



A quick refresher on Pupil Weighting...



Average Enrollment
+ Grade Level Weight
+ FPL
+ EL
+ Sparsity

= LTWADM

3

Enrollment

(Averaged over 2 Years)

6

Grade Level Weight

10

Demographic Weight

Criterion	Weight	ACSD Count	ACSD Weight	LT ADM = 1693.11
PreK	-0.54	162.95	-88.0	
Elementary	1.00	Included	Included	
Middle	0.36	365	131.38	
High School	0.39	470.6	183.55	
FPL	1.03	645	664.35	
ELL	2.49	23	57.22	
Sparsity	0.07	1693.11	118.52	
LTWADM		2760.18		

Criterion	Weight	ACSD Count	Y2Y Change	LT ADM = 1693.11 -0.76%
PreK	-0.54	162.95	0.23%	
Elementary	1.00	Included	Included	
Middle	0.36	365	1.89%	
High School	0.39	470.6	-0.43%	
FPL	1.03	645	73.27%	
ELL	2.49	23	8.75%	
Sparsity	0.07	1693.11	118.52	
LTWADM		2760.18	10.98%	



Preliminary District Tax Rate

Equalized, Discounted, and Adjusted.





Equalized District Tax Rate Calculation

**Step 1:
Calculate Per
Pupil
Education
Spending**

FY25 Education Spending	\$40,041,512
FY26 Feasibility Target	+2.0%
FY26 Ed Spend Target	\$40,842,342
FY26 LTWADM Projection	2760.18
FY26 Projected Ed Spend per Pupil	\$14,797 (-8.0%)



Equalized District Tax Rate Calculation

Step 2: Divide
by (Adjusted)
Yield.

Step 3: Add
(Adjusted)
discount.

FY26 Projected Ed
Spend per Pupil

\$14,797 (-8.0%)

FY26 Projected Yield

\$8,553

Pre-Discount Rate

\$1.73

Adjusted Discount

\$0.138

Adjusted, Discounted,
Equalized Rate

\$1.59



Equalized District Tax Rate Calculation

Step 4: Create un-Adjusted crosswalk rate to determine year to year change.

Adjusted, Discounted, Equalized Rate	\$1.59
Projected Yield, prior to Adjustment	\$11,879.17
Un-Adjusted FY26 Rate Calculation <small>(discounted)</small>	\$1.25
FY25 EDTR	\$1.497
FY25 to FY26 Change	-16.5%



CLA Adjusted Town Tax Rate Projection

**Adjusted and Unadjusted District Tax Rates
mathematically identical results.**



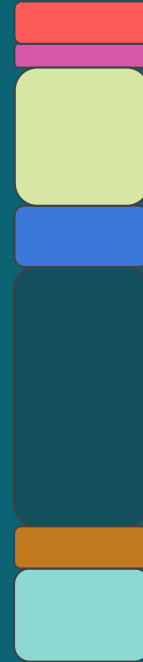


Adjusted vs. Unadjusted Calculations

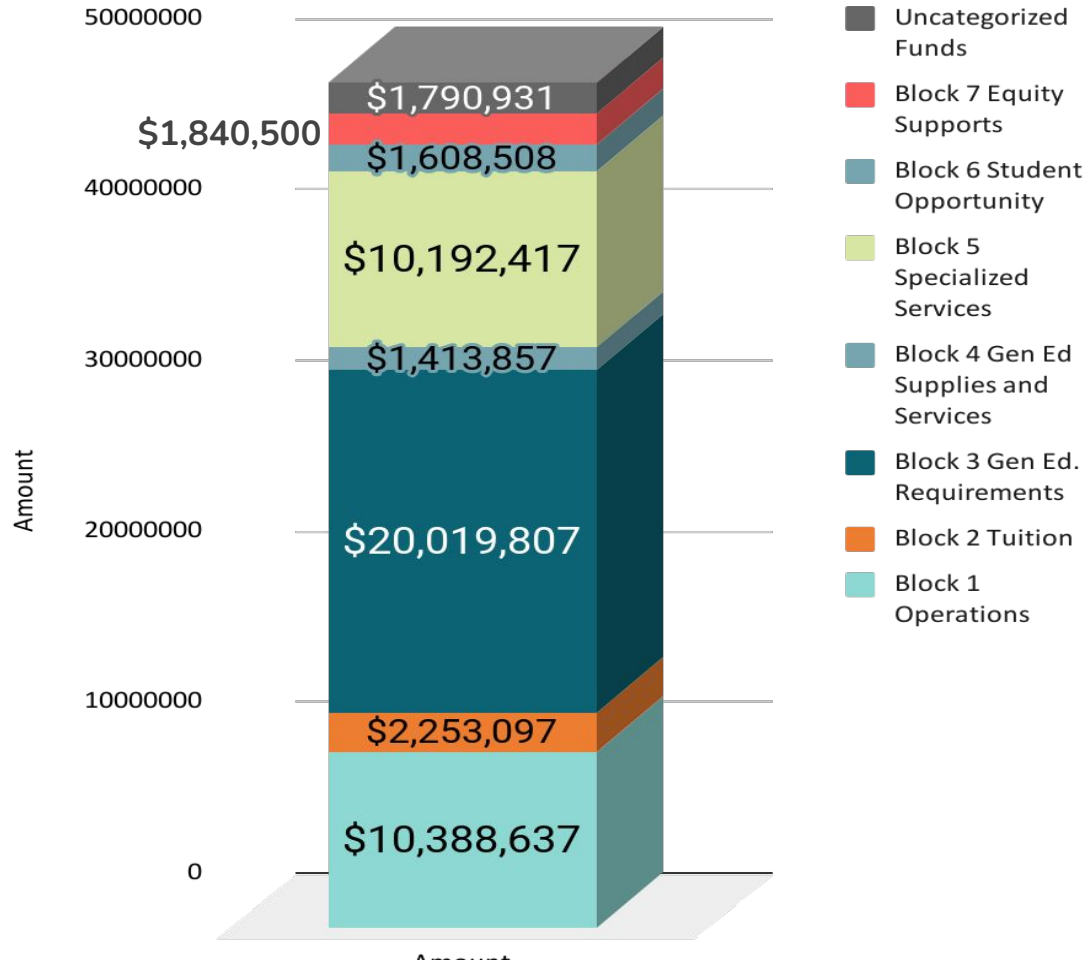
	Current Law	Starting July 1, 2025
School District Per Pupil Spending	\$15,000	\$15,000
Statewide Adjustment (SA)	N/A	SA = 75%
Homestead Property Yield	\$10,000	Yield * SA = \$10,000 * 75% = \$7,500
School District Tax Rate	\$1.50	\$2.00
Common Level of Appraisal (CLA)	CLA = 60%	CLA/SA = 60% / 75% = 80%
Final Homestead Tax Rate	\$1.50 / 60% = \$2.50	\$2.00 / 80% = \$2.50

Foundational Cost Forecasting 2.0

Updates to Block 1 and Block 3
Projections



The Stack: All Blocks Draft 1





District Office



FY25 Budgeted: \$2,600,009

FY26 Projection:
\$ 2,421,477 (-7%)

Price Tag: \$1,467

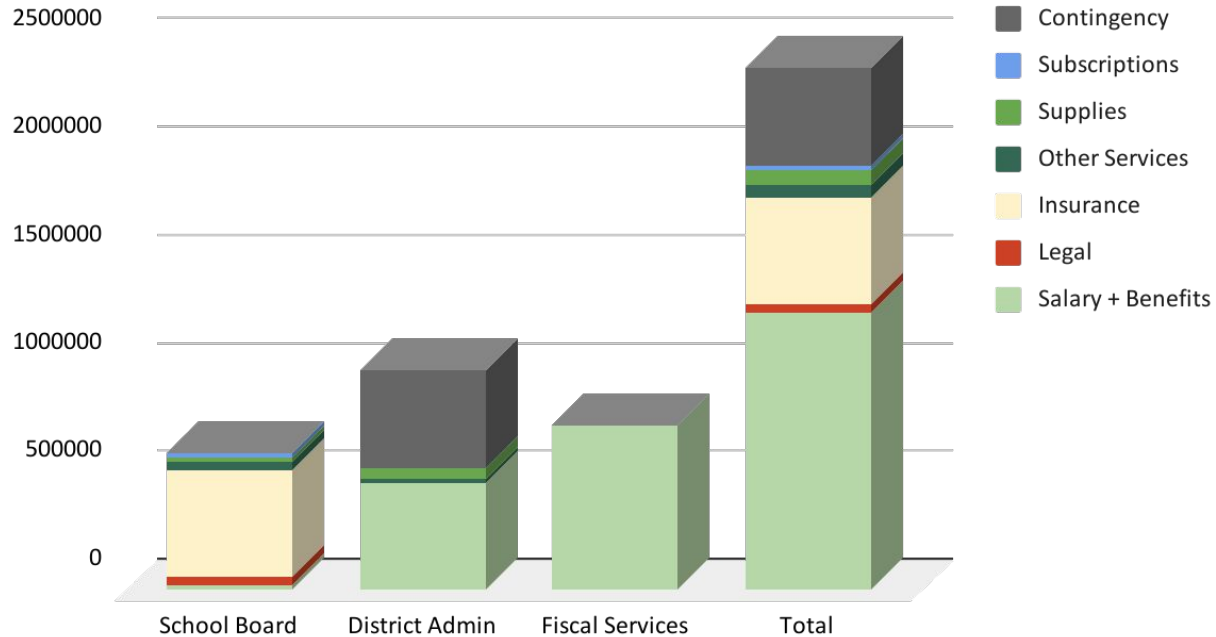
Small reduction due to the transfer of Director of Teaching and Learning to PDC Budget (Block 3)



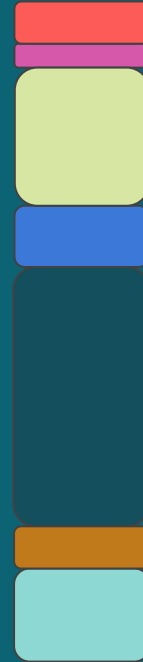
District Office



District Office Budget By Function and Type

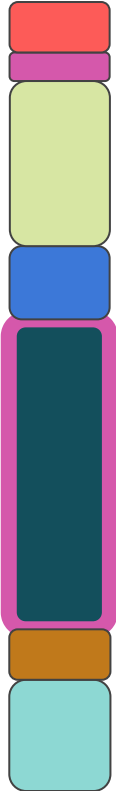


Block 3: Direct Instruction Core Personnel





FY26 Staffing Highlights



- Student Response Coordinator position added at MH, MUMS, and MUHS.
- Health FTE modeled at all schools. 1.0 health teacher added at MUHS and MUMS - K-5 PE staff remain to enable added Health.
- Vacant General Ed Paras reduced: 8.5 FTE
- Elementary class size optimized at 15.5 average.
 - Fewer classroom teachers at Ripton, Cornwall, MH, Shoreham, and Bridport due to enrollment.
 - Slight reduction in AMS FTE
- Use of staffing formulas to create equivalence across all schools.

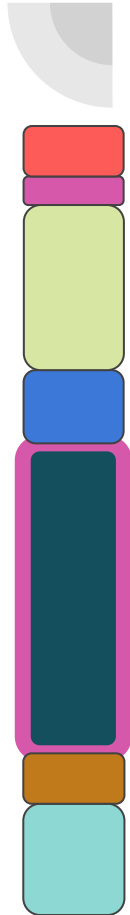


Draft FY26 Staffing Rules

- Class size guidelines met in all schools.
- Elementary AMS Teachers
 - Art - ½ Day per 3 classrooms
 - General Music - ½ Day per 3 classrooms
 - PE - ½ Day per 3 classrooms for PE and ½ Day per 3 classrooms for Health
 - Language - ½ Day per 3 classrooms
- Nurse
 - Split 2.0 across small schools, considering enrollment.
 - Ripton - 1 Day, Cornwall - 2 Days, 1.5 Days at other 4.
- School Counselor
 - Split 2.0 across small schools, considering enrollment.
 - Ripton - 1 Day, Cornwall - 2 Days, 1.5 Days at other 4.

Resource	Bridport	Cornwall	Ripton	Salisbury	Shoreham	Weybridge
Administrator	1.0	1.0	0.5	1.0	1.0	0.5
Classroom Teacher	3.0	5.5	2.0	5.0	3.0	3.0
Art	0.1	0.2	0.1	0.2	0.1	0.1
General Music	0.1	0.2	0.1	0.2	0.1	0.1
PE/Health	0.2	0.4	0.2	0.4	0.2	0.2
World Language	0.1	0.2	0.1	0.2	0.1	0.1
AMS Total FTE	0.5	1.0	0.5	1.0	0.5	0.5
Librarian	0.5	0.4	0.1	0.5	0.4	0.5
General Ed Para	1.0	2.0	0.5	1.0	2.0	1.0
Admin Assistant	1.0	1.0	1.0	1.0	1.0	1.0
Nurse	0.35	0.4	0.2	0.35	0.35	0.35
School Counselor	0.35	0.4	0.2	0.35	0.35	0.35
Total FTE	7.7	11.7	5.0	10.2	8.6	7.2
FY25 Enrollment (K-5)	47	91	39.0	65	57	42
Outgoing Class	11	12	11.0	6	17	7
Incoming Class	6	7	1	10	12	12
Projected Enrollment	42.0	86.0	29.0	69	52	47
Projected Classrooms	3.0	5.0	2.0	5.0	3.0	3.0
Projected Class Size	14.0	17.2	14.5	13.8	17.3	15.7
INSTRUCTIONAL Staff:Student Ratio	7.6	9.7	8.7	8.6	8.8	9.4
Total CORE Staff: Student	5.8	8.0	6.4	7.5	6.4	7.0
Total AMS to Classrooms	0.2	0.2	0.3	0.2	0.2	0.2

Resource	Mary Hogan	Small School Combined	MUMS	MUHS
Administrator	2.0	5.0	2.0	2.0
Student Response	1.0	0.0	1.0	1.0
Classroom Teacher	21.0	21.5	17.0	23.4
Art	1.0	0.8	3.0	5.0
Music General Only	1.0	0.8	2.0	2.0
PE/Health	2.0	1.6	4.0	4.0
World Language	1.0	0.8	3.0	4.4
AMS Total FTE	5.0	4.0	12.0	15.4
Librarian	1.0	2.4	1.0	1.0
General Ed Para	5.0	7.5		5.0
Admin Assistant	2.0	6.0	4.0	5.0
Nurse	1.3	2.0	1.3	1.3
School Counselor	2.0	2.0	3.0	3.0
Total FTE	40.3	50.4	41.3	57.1
FY25 Enrollment	347	341	380	530
Outgoing Class	65	64	131	141
Incoming Class	48	48	130	131
Projected Enrollment	330.0	325	379	520
Projected Classrooms	21.0	21.0	17.0	23.4
Projected Class Size	15.7	15.5		
Student : INSTRUCTIONAL Staff Ratio	10.5	8.9	11.8	11.7
Student :Total CORE Staff	9.3	7.0	12.9	12.5



PD and Curriculum Personnel

Year to year increase stems from two things. First, the full salary of the Director of T&L was moved to this cost center. Second, coordinator salary and benefit expenses which are normally offset by Federal Title grant revenues have been shown here.

FY25 Budgeted: \$776,781

FY26 Projection:
\$1,002,626 (+29%)

Price Tag: \$608



Quick Glossary

- **Education Spending (Ed Spending)** - Budgeted Expenses less State and Federal Grants and Tuition
- **Long Term Weighted Average Daily Membership (LTWADM)** - weighted pupil count based on average enrollment.
- **Ed Spending Per Pupil** - ED Spending divided by LTWADM.
- **Equalized District Tax Rate (EDTR)** - Tax Rate Generated by the school budget. Calculated as EdSpend/pupil divided by Property Yield.
 - The EDTR is the rate a district would have if all properties were assessed at fair market value. (CLA = 1.0)
- **Common Level of Appraisal (CLA)** - The ratio of town assessment to state grand list value.