



2025-2026 BUDGET UPDATE

January 23, 2025

**Building Budgets
Preliminary NY State Aid**

Goals of the Budget

Building Budgets

Preliminary NY State Aid

Budget Calendar Review



AGENDA

GOALS FOR THE 2025-2026 BUDGET

Enhance a comprehensive education that the VCS District Community expects.

Improve the alignment of resources toward the District's Strategic Plan.

Maintain the stabilization of Reserves.

Maximize the use of every dollar spent.

Maximize the ability to generate aid for future years.

Transparency.

Early Childhood School – Non-Personnel

	2024-2025	2025-2026	\$ Change	% Change
Equipment	\$ 25,000	\$ 7,500	(\$12,500)	(70.00%)
Contractual	\$ 15,580	\$ 19,580	\$ 4,000	25.67%
Supplies	\$ 61,805	\$70,372	\$ 8,567	13.86%
Library Books	\$ 13,828	\$ 13,200	(\$ 628)	(4.54%)
Total	\$ 116,213	\$ 110,652	(\$ 5,561)	(4.78%)

EARLY CHILDHOOD BUDGET

- \$12,500 has been reallocated to the General School Equipment line item (2110-200)
- \$4,000 has been added to the ECS Field Trip line item (2110-400-05-0000) to equalize the K-6 amount for Field Trips at \$7,000 per grade level (\$14,000)
- \$3,200 has been allocated to provide the building administrator funds to allocate to the Special Education teachers at ECS
- \$2,500 has been reallocated from Health Services to the ECS Nurse's budget line item.
- \$2,867 has been added to the other ESC supply line items to address the rising cost of school supplies.
- The \$628 decrease in Library Books is attributed to equalizing the amount allocated to State Aided Library Book funds with the other four buildings.

Primary School – Non-Personnel

	2024-2025	2025-2026	\$ Change	% Change
Equipment	\$ 10,400	\$ 10,400	\$ 0	0.00%
Contractual	\$ 23,432	\$ 22,710	(\$ 722)	(3.08%)
Supplies	\$ 53,425	\$ 61,938	\$ 8,513	15.93%
Library Books	\$ 14,325	\$ 13,200	(\$ 1,325)	(7.85%)
Total	\$ 101,582	\$ 108,248	\$ 6,666	6.56%

PRIMARY SCHOOL BUDGET

- \$1,000 has been subtracted from the VPS Field Trip line item (2110-400-04-0000) to equalize the K-6 amount for Field Trips at \$7,000 per grade level (\$14,000)
- \$3,300 has been allocated to provide the building administrator funds to allocate to the Special Education teachers at VPS
- \$2,500 has been reallocated from Health Services to the VPS Nurse's budget line item.
- \$3,013 has been added to the other VPS supply line items to address the rising cost of school supplies.
- The \$1,325 decrease in Library Books is attributed to equalizing the amount allocated to State Aided Library Book funds with the other four buildings.

Intermediate School – Non-Personnel

	2024-2025	2025-2026	\$ Change	% Change
Equipment	\$ 5,200	\$ 5,200	\$ 0	0.00%
Contractual	\$ 30,400	\$ 29,770	(\$270)	(0.90%)
Supplies	\$ 63,745	\$ 74,785	\$11,040	17.32%
Library Books	\$ 13,908	\$ 13,200	(\$708)	(5.09%)
Total	\$ 113,253	\$ 122,955	\$ 9,702	8.56%

INTERMEDIATE SCHOOL BUDGET

- \$1,000 has been subtracted from the VIS Field Trip line item (2110-400-03-0000) to equalize the K-6 amount for Field Trips at \$7,000 per grade level (\$21,000)
- \$6,035 has been allocated to provide the building administrator funds to allocate to the Special Education teachers at the VIS.
- \$2,500 has been reallocated from Health Services to the VIS Nurse's budget line item.
- \$2,505 has been added to the other VIS supply line items to address the rising cost of school supplies
- The \$708 decrease in Library Books is attributed to equalizing the amount allocated to State Aided Library Book funds with the other four buildings.

Junior High School – Non-Personnel

	2024-2025	2025-2026	\$ Change	% Change
Equipment	\$ 6,000	\$ 6,000	\$ 0	0.00%
Contractual	\$ 6,000	\$ 6,500	\$ 500	8.33%
Supplies	\$ 58,082	\$ 67,622	\$ 9,540	16.43%
Library Books	\$ 12,408	\$ 13,200	\$ 792	6.38%
Total	\$ 82,490	\$ 93,322	\$ 10,832	13.13%

JUNIOR HIGH SCHOOL BUDGET

- \$2,500 has been reallocated from Health Services to the VJH Nurse's budget line item.
- \$3,640 has been added to the other VJH supply line items to address the rising cost of school supplies.
- \$3,400 has been allocated to provide the building administrator funds to allocate to the Special Education teachers at the VJH.
- The \$792 increase in Library Books is attributed to equalizing the amount allocated to State Aided Library Book funds with the other four buildings.

Senior High School – Non-Personnel

	2024-2025	2025-2026	\$ Change	% Change
Equipment	\$ 82,600	\$ 82,600	\$ 0	0.00%
Contractual	\$ 91,450	\$ 98,350	\$ 6,900	7.55%
Supplies	\$ 97,188	\$110,550	\$ 13,362	13.75%
Library Books	\$ 11,580	\$ 13,200	\$ 1,620	13.99%
Total	\$ 282,818	\$ 304,700	\$ 21,882	7.74%

SENIOR HIGH SCHOOL BUDGET

- \$4,200 has been allocated to provide the building administrator funds to allocate to the Special Education teachers at the VSH.
- \$5,200 has been added to the English and Lote supply line items to restore the allocations that were inadvertently omitted in the 2024/25 budget.
- \$2,500 has been reallocated from Health Services to the VJH Nurse's budget line item.
- \$1,462 has been added to the other VSH supply line items to address the rising cost of school supplies.
- The \$1,620 increase in Library Books is attributed to equalizing the amount allocated to State Aided Library Book funds with the other four buildings.
- \$3,200 has added to the Building Wide budget for Field Trips that was inadvertently omitted from the 2024/25 budget.

All School Buildings – Non-Personnel

	2024-2025	2025-2026	\$ Change	% Change
Equipment	\$ 129,200	\$ 111,700	(\$17,500)	(13.50%)
Contractual	\$ 166,862	\$ 208,910	\$ 42,043	25.20%
Supplies	\$ 332,245	\$ 345,267	\$ 11,032	3.30%
Library Books	\$ 66,049	\$ 66,000	(\$ 49)	(0.0007%)
Total	\$ 696,356	\$ 731,877	\$ 35,521	5.10%

PRELIMINARY STATE AID - JANUARY 21, 2025

	2024-2025 (Actual Aid)	2025-2026 (Governor's Numbers)	\$ Change	% Change
Foundation Aid	\$ 25,492,778	\$ 26,587,119	\$ 1,094,341	4.30%
Building Aid	\$ 4,543,735	\$ 4,536,616	(\$ 7,119)	(0.0058%)
Boces Aid	\$ 3,213,168	\$ 2,876,372	(\$ 336,796)	(11.71%)
Transportation Aid	\$ 3,726,293	\$ 3,870,041	\$ 143,748	3.86%
Other State Aid	\$ 2,203,122	\$ 2,258,834	\$ 55,712	2.53%
Total State Aid	\$ 39,179,096	\$ 40,128,982	\$ 949,886	2.42%

PRELIMINARY STATE AID - JANUARY 21, 2025

- When comparing the estimated **2024/25** State Aid Budget amount to the actual State Aid for **2024/25** the actual aid received is \$36,932 greater than the Budgeted amount.
Good News!
- The Building Aid amount for **2025/26** reflected in the Governor's proposal does not include any payments we may make on the newly approved Capital Project prior to the conclusion of the 2024/25 fiscal year. We are working with Fiscal Advisor to determine if we will do this.
- The Governor's proposal for BOCES and Transportation Aid does not reflect any additional expenses that the District may incur between now and the end of the school year; therefore, these two amounts are understated.

BUDGET CALENDAR REVIEW

Thursday, February 13
Office of Instruction
Pupil Services

Thursday, February 27
Revenues
Tax Cap Calculation

Wednesday, March 12
Personnel Update

Thursday, March 20
Update on any changes

Thursday, April 10
Review final budget and
adopt

Tuesday, May 6
Budget Hearing
Meet the Candidates
sponsored by the PTSA/PIE

Tuesday, May 13
Voter Registration
in District Office

Tuesday, May 20
Budget Vote &
BOE Election

QUESTIONS?