



**2025-2026
BUDGET
UPDATE**

PERSONNEL

Goals of the Budget

Personnel

Budget Update

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.

PERSONNEL



Class Size & Enrollment Projections

Grade Level	2024-2025 Enrollment	2025-2026 Projected Enrollment	Net Enrollment Change
K	282	302	20
1	268	292	24
2	291	271	-20
3	330	294	-36
4	313	340	27
5	362	323	-39
6	315	362	47
7	305	317	12
8	299	307	8
9	327	302	-25
10	342	328	-14
11	317	338	21
12	333	330	-3
Total	4084	4106	22

Average Class Size Parameters

K-2 18-20

3-6 21-23

7-12 Under 25 whenever possible



Staffing

Staffing decisions are based on two areas:

Efficiencies

Budget Neutral Additions

Efficiencies

2.0 FTE Elementary General Education Teachers

0.6 World Language

0.4 Health

0.2 Technology

Budget Neutral Additions

- VPS 1.0 FTE Nurse
- VIS 1.0 FTE Teaching Assistant*
- VSH 1.0 FTE Teaching Assistant
- 1 Flag Football Head Coach
- 1 Flag Football Assistant Coach

**Transition of Aide position to teaching Assistant*

Next Steps

- Finalizing review of potential need areas
- Update on March 20th

BUDGET UPDATE



Propositions – Bus Purchase

6 Large Diesel Buses @ \$213,139

2 Small Gasoline Buses @ 124,175

Estimated cost of \$1,527,304

Budget Status - Expense 3/11/25

	<u>Budget 2024-2025</u>	<u>Proposed 2025-2026</u>	<u>% of Budget</u>	<u>\$ Change</u>	<u>% Change</u>
Professional Salaries	\$36,449,604	\$39,207,208	35.98%	\$2,757,604	7.57%
Support Salaries	\$14,101,500	\$13,056,846	11.98%	-\$1,044,654	-7.41%
Equipment	\$1,000,845	\$706,885	0.65%	-\$293,960	-29.37%
Contractual	\$4,217,612	\$5,063,703	4.65%	\$846,091	20.06%
Supplies	\$1,857,968	\$2,072,487	1.90%	\$214,519	11.55%
Sate Aided Programs	\$471,728	\$518,203	0.48%	\$46,475	9.85%
Tuition	\$1,079,000	\$1,186,000	1.09%	\$107,000	9.92%
BOCES	\$7,136,086	\$8,139,962	7.47%	\$1,003,876	14.07%
Debt	\$7,184,852	\$7,398,642	6.77%	\$213,790	2.98%
Fringe Benefits	\$29,525,724	\$31,421,469	28.83%	\$1,895,745	6.42%
Interfund	\$200,000	\$200,000	0.18%	\$0	0.00%
Total	\$103,224,919	\$108,971,405	100.00%	\$5,746,486	5.57%

Budget Status - Revenue

	2024-2025 Adopted Budget	2025-2026 Executive Budget (January)	\$ Change	% Change
Tax Levy	\$ 58,737,559	\$ 60,523,516	\$ 1,785,957	3.04%
State Aid	\$ 39,383,661	\$ 39,733,901	\$350,240	0.89%
Federal Aid	\$ 100,000	\$ 100,000	\$ 0	0.00%
Other - Local	\$ 5,003,699	\$ 5,055,679	\$ 51,980	1.04%
Total	\$ 103,224,919	\$ 105,413,096	\$ 2,188,177	2.12%

**No change from February 27, 2025 Budget Worksop*

Revenue to Expense Comparison

Local Sources	2024-2025	2025-2026	\$ Change	% Change
Tax Levy	\$58,737,559	\$60,523,516	\$1,785,957	3.04%
Other	\$5,003,699	\$5,055,679	\$51,980	1.04%
Total Local Sources	\$63,741,258	\$65,579,195	\$1,837,937	2.88%
State Sources	\$39,383,661	\$39,733,901	\$350,240	0.89%
Federal Sources	\$100,000	\$100,000	\$0	0.00%
Total Revenue	\$103,224,919	\$105,413,096	\$2,188,177	2.12%
Proposed Expenditures	\$103,224,919	\$108,971,405	\$5,746,486	5.57%
	<i>Gap at 3-11-2025</i>	<i>-\$3,558,309</i>		

We feel confident that we will be able to close this gap through efficiencies in the budget and/or use of fund balance, if necessary. We are not anticipating any cuts.

Options/Questions as of March 11

- State Aid ?
 - BOCES Aid
 - Foundation Aid
- 2024/25 Contingency Allocation
- 2025/26 Contingency Reduction
- Continue to refine expenses without cutting programs

Reserves

Reserve Name	6/30/2024	Changes	2/28/2025
Workers Compensation	\$ 543,350	\$ 18,079	\$ 561,429
Unemployment	\$ 392,780	\$ 3,070	\$ 405,850
Capital Reserve	\$ 28,628,305	\$ (27,341,914)	\$ 1,286,391
Employee Benefits and Accrued Liabilities	\$ 1,084,920	\$ 36,100	\$ 1,121,020
Liability Reserve	\$ 860,467	\$ 28,631	\$ 889,098
Retirement Contributions (ERS)	\$ 1,169,376	\$ 38,910	\$ 1,208,286
Tax Certiorari	\$ 549,855	\$ (490,814)	\$ 59,041
Teachers Retirement System (TRS)	\$ 1,712,950	\$ 56,997	\$ 1,769,947
Total General Fund Reserves	\$ 34,942,003	\$ (27,640,941)	\$ 7,301,062
<i>Debt Service Fund</i>	<i>\$ 2,974,021</i>	<i>\$ 195,860</i>	<i>\$ 3,169,881</i>

Next Steps

- Continue to monitor the development of the New York State Budget.
- Look for efficiencies within the budget.
- Update to the Board on March 20th.

BUDGET CALENDAR REVIEW

Thursday, March 20th
Budget Workshop
Budget Status Update

Thursday, April 10th
Review final budget
and adopt

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

Tuesday, May 13th
Voter Registration
in District Office

Tuesday, May 20th
Budget Vote &
BOE Election