

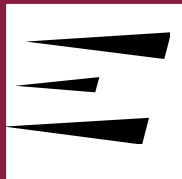
Elmsford UFSD

Elmsford UFSD

Dedicated to Excellence in Education

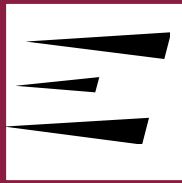
Proposed Budget 2025-26 Update

April 9, 2025



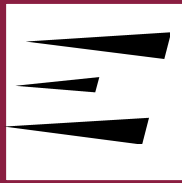
EXCELLENCE *in* *action* *Student Focused*

2025-26



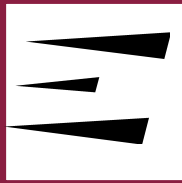
Budget Priorities

- Maintain a Fiscally Responsible and Sustainable Budget within Tax Levy Limits
- Ensure the Continued Support for All Academic, Co-curricular, and Extracurricular Programs
- Address the Safety/Security Issues Across All District Buildings and Grounds
- Provide a Technology Infrastructure that Meets our Instructional, Administrative, and Business Needs
- Identify Specific Facilities Improvement Projects to be Addressed through our Building Condition Survey
- Identify and Address Cost Efficiencies throughout our District Operation
- Incorporate a More Transparent Process as We Discuss the Funding Necessary to Address Our District Priorities



Budget Highlights

- **Comply** with the Tax Levy Cap.
- **Maintain** favorable class sizes, sections, and staffing levels for existing programs.
- **Meet** all contractual obligations including all staff benefits.
- **Continue** current investments in ARC reading, Reveal Math, Science 21, and PNWBOCES Social Studies.
- **Add** 22 new courses at the high school level.
- **Introduce** American Sign Language.
- **Amplify** support for athletics, co-curricular activities, enrichment programs.
- **Create** additional staffing positions: District Registrar/State Reporting, Hamilton Art Teacher, Hamilton Bilingual Subject Area Teacher, and Hamilton Bilingual School Counselor.
- **Establish** a new Kinesthetic lab at Dixon.
- **Refresh** technology for staff and students.
- **Provide** professional development in multiple areas per staff request.
- **Improve** facilities and maintenance repair projects at all schools.
- **Continue** the execution of capital projects for roofs at Dixon and Hamilton, HVAC repairs at Grady, etc.



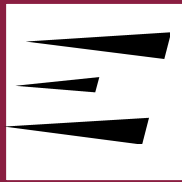
Budget Highlights

Proposed Budget **\$47,280,512**

Proposed Budget-to-Budget Increase **4.34%**

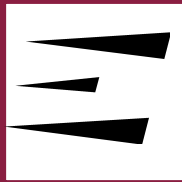
Proposed Tax Levy Increase **1.75%**

(The increase does not exceed the New York State tax levy cap.)



Proposed Budget At A Glance

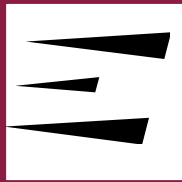
2025-26 Proposed Budget	\$47,280,512
2024-25 Adopted Budget	\$45,315,278
Budget-to-Budget Increase	\$1,965,234
% Increase	4.34%
Proposed Tax Levy	\$35,702,827
Proposed Tax Levy Increase	\$614,054
2025-26 Proposed Tax Levy % Increase	1.75%
2024-25 Tax Levy % Increase	1.76%



Tax Levy Limit

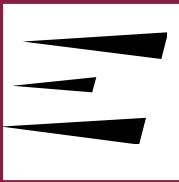
Calculating the Tax Levy Limit & Maximum Allowable Tax Levy for Elmsford UFSD School District

Prior Year Tax Levy		\$	35,088,773	
Multiplied times the Tax Base Growth Factor	X		1.0233	
		\$	35,906,341	
Add Prior Year Pilot Payments	+	\$	-	
		\$	35,906,341	
Capital Local, Debt and Lease Expenditures (minus building aid)	-	\$	163,967	
Resulting Adjusted Prior Year Tax Levy		\$	35,742,374	
Multiplied by Allowable Levy Growth Factor (CPI or 2%)	X		1.0200	
		\$	36,457,222	
Plus Available Carryover, if any	+	\$	535,205	
Resulting Tax Levy Limit Reportable to Comptroller		\$	36,992,427	
Plus Coming School Year Exemptions:				
Est. Capital Local, Debt and Lease Expenditures (minus bldg. aid)	+	\$	-	
ERS Exemption Est. Does not exceed 2%	+	\$	-	
TRS Exemption - Est. does not exceed 2%	+	\$	-	
Maximum Allowable Tax Levy		\$	36,992,427	Allowable Increase 5.425%

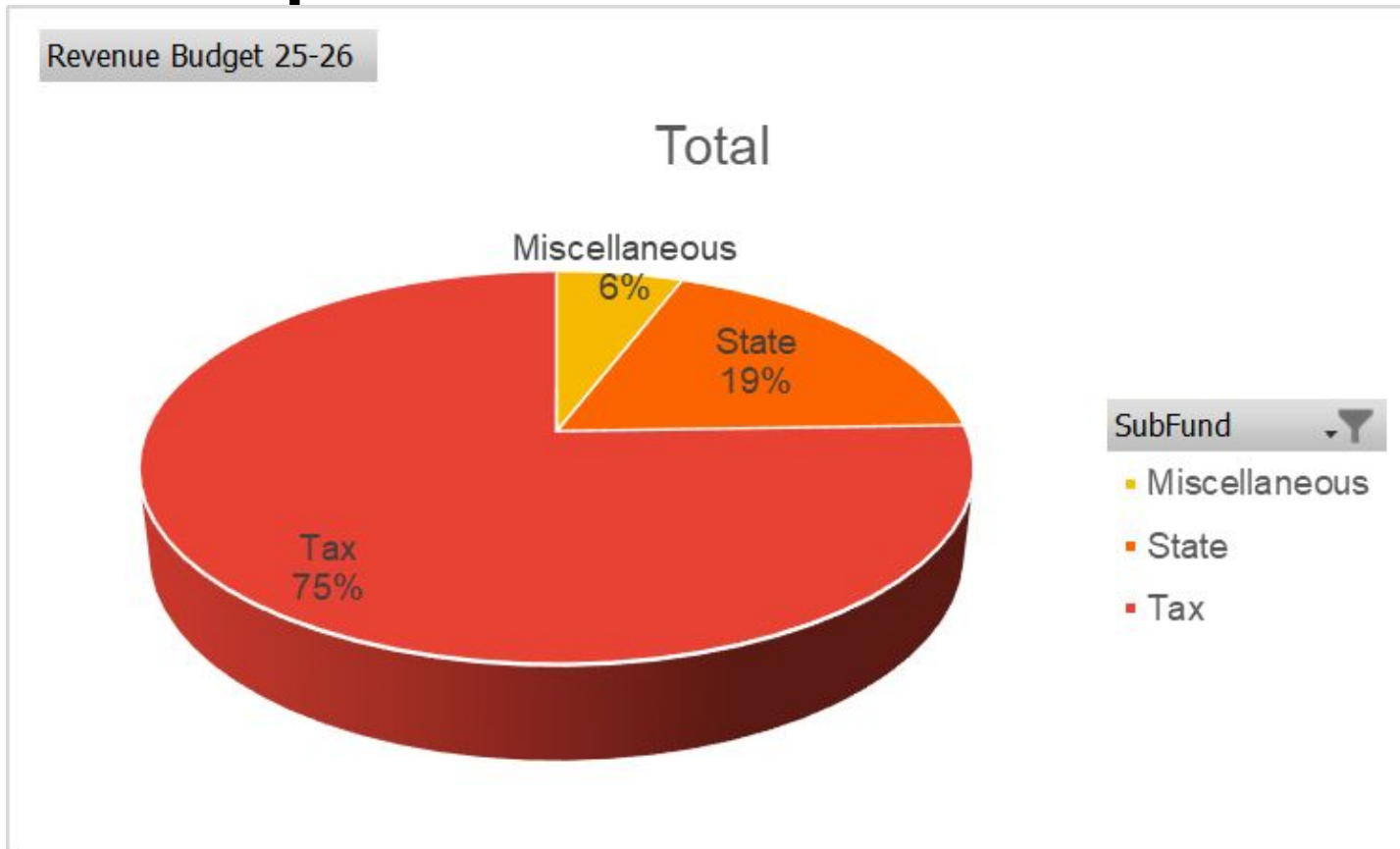


Budget and Tax Levy History

School Year	Budget	Budget % Change From Prior Year	Allowable Tax Levy Limit	Allowable Levy Limit %	Actual Tax Levy Amount	Increase over Prior Year	% Increase	Difference Allowable & Actual Tax Levy Limit
2021-2022	\$38,211,939	3.04%	\$33,489,859	2.99%	\$33,285,860			\$ 203,999
2022-2023	\$39,807,300	4.18%	\$34,653,937	4.11%	\$34,480,814	\$1,194,954	3.59%	\$ 173,123
2023-2024	\$41,749,424	4.88%	\$36,377,135	5.50%	\$34,480,814	\$ 0	0.00%	\$1,896,321
2024-2025	\$45,315,278	8.54%	\$35,847,053	3.96%	\$35,088,773	\$ 607,959	1.76%	\$ 758,280
2025-2026	\$47,280,512	4.34%	\$36,992,427	5.425%	\$35,702,827	\$ 614,054	1.75%	\$1,289,600

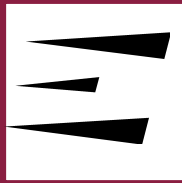


Proposed Revenues



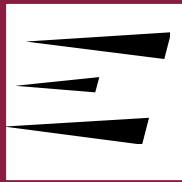
Revenue Budget 25-26

Miscellaneous	\$ 2,765,112
State	\$ 8,812,573
Tax	<u>\$35,702,827</u>
Grand Total	\$47,280,512



Proposed Revenues By Category

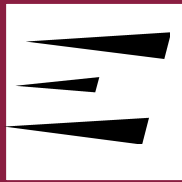
● NYS State Aid	\$ 8,812,573
● Tax Levy	\$ 35,702,827
● Non-property Tax	\$ 802,871
● Health Services	\$ 85,000
● Interest and Earnings	\$ 1,450,000
● Miscellaneous	\$ 0
● Medicaid Assistance	\$ 10,000
● Appropriated Fund Balance	<u>\$ 417,241</u>
TOTAL	\$ 47,280,512



Historical Revenues

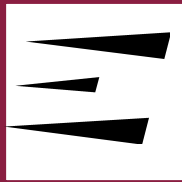
Description	<u>22-23</u> Budget	<u>22-23</u> Actual	<u>23-24</u> Budget	<u>23-24</u> Actual	<u>24-25</u> Adopted Budget	<u>24-25</u> Estimated (As of 3/2025)	<u>25-26</u> Proposed Budget
Real Property Taxes	\$34,480,814	\$34,473,960	\$34,480,814	\$34,497,949	\$35,088,773	\$35,088,773	\$35,702,827
Non-property Tax (Sales Tax)	\$270,000	\$980,394	\$355,000	\$1,019,534	\$802,871	\$803,000	\$802,871
Health Services Other Districts	\$85,000	\$73,794	\$85,000	\$87,061	\$85,000	\$95,756	\$85,000
Interest and Earnings	\$115,000	\$1,480,406	\$427,231	\$2,529,493	\$950,000	\$1,203,193	\$1,450,000
Misc/Gifts/Other		\$165,325		\$454,796		\$52,536	
State Aid	\$4,546,486	\$4,926,079	\$6,391,379	\$7,246,282	\$7,961,393	\$8,540,428	\$8,812,573
Medicaid Assistance	<u>\$10,000</u>	<u>\$30,585</u>	<u>\$10,000</u>	<u>\$19,586</u>	<u>\$10,000</u>	<u>\$11,160</u>	<u>\$10,000</u>
	\$39,507,300	\$42,130,545	\$41,749,424	\$45,854,701	\$44,898,037	\$45,794,846	\$46,863,271
Appropriated Fund Balance	<u>\$300,000</u>		<u>\$0</u>		<u>\$417,241</u>	<u>\$0</u>	<u>\$417,241</u>
Capital Reserve Fund Appropriation						<u>\$1,306,743</u>	
TOTAL BUDGET	\$39,807,300	\$42,130,545	\$41,749,424	\$43,489,487	\$45,315,278	\$47,101,589	\$47,280,512

The budget to budget increase from 2024-2025 Adopted Budget to the 2025-2026 Proposed Budget is 4.34%.



Foundation Aid History

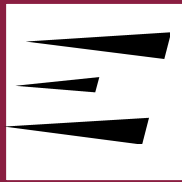
School District: County: Enacted State Budget/School Year	Elmsford		Full Phase-in Level ('Total Foundation Aid')
	Westchester		
	Formula Base	Current Year Aid	
2018-19	\$1,495,001 ⁽¹⁰⁾	\$1,555,941	\$3,187,766
2019-20	\$1,555,884 ⁽¹⁰⁰⁾	\$1,830,780	\$3,640,548
2020-21	\$1,862,267 ⁽¹¹¹⁾	\$1,862,267	\$3,858,296
2021-22	\$1,862,267 ⁽¹²¹⁾	\$2,418,911	\$3,982,817
2022-23	\$2,388,056 ⁽¹³¹⁾	\$3,223,388	\$4,058,720
2023-24	\$3,216,642 ⁽¹⁴¹⁾	\$4,751,402	\$4,751,402
2024-25	\$4,803,098 ⁽¹⁵¹⁾	\$5,330,659	\$5,330,659



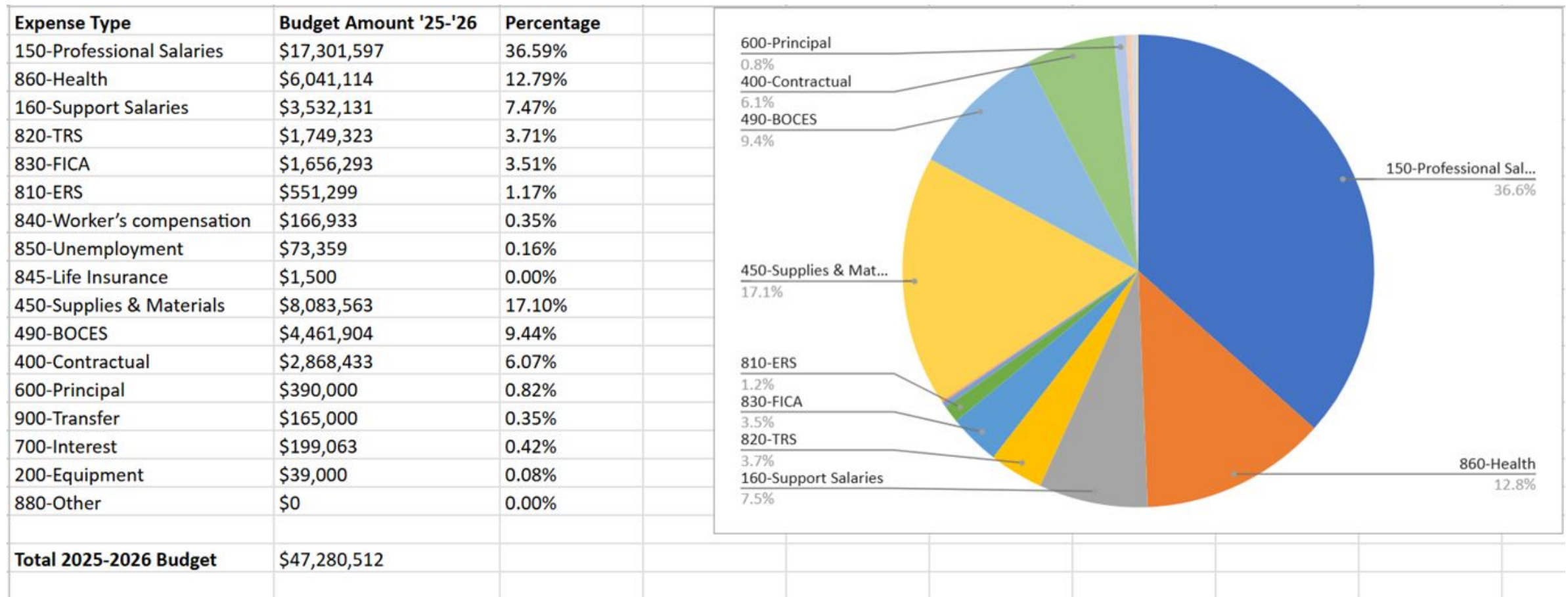
Budget Components

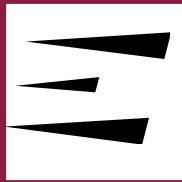
	2024-25 Budget	2025-26 Proposed Budget	Difference
Administrative	\$ 4,594,613	\$ 5,191,283	\$ 596,670
Program	\$36,527,694	\$38,465,618	\$1,937,924
Capital	<u>\$ 4,192,972</u>	<u>\$ 3,623,611</u>	<u>(\$ 569,361)</u>
Total	\$45,315,279	\$47,280,512	\$1,965,233

- **Administrative Component:** administrative salaries/benefits, related office staffing, Board of Education expenses, legal, auditing, insurance, BOCES admin/capital expenses and data processing costs
- **Program Component:** instructional salaries/benefits/materials/supplies, guidance, health services, BOCES programs, interscholastic sports, extracurricular programs, and transportation
- **Capital Component:** facility maintenance/operations, transfer to capital, and debt service payments



Proposed Expenditures

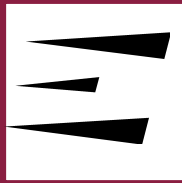




Reserve Fund Summary (As of March 2025)

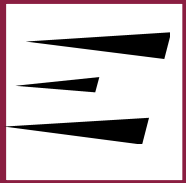
Reserve for Workers Comp	\$ 384,587
Reserved for ERS	\$ 353,152
Reserved for TRS	\$ 1,583,358
Reserved for Tax Certiorari	\$11,809,574
Reserved for Emp Benefits/Accrued liability	\$ 919,064
Reserved for Capital Fund	\$22,661,245
Reserved for Repairs	<u>\$ 1,888,014*</u>
	\$39,598,994

*This number may be decreased by \$1,221,000 depending on the BOE resolution.

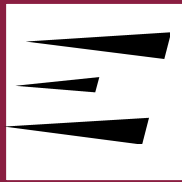


Contingency Budget

- Administrative component no greater than last year. The budget would need to be decreased by **\$356,283**.
- Equipment only allowed for health and safety reasons - Board of Education would need to decide on health and safety items to remain.
- Individual contracts frozen with some exceptions: frozen include management confidential employees and those civil service employees not covered by a collective bargaining agreement. Teachers, administrators, superintendent and other positions requiring SED certification, district clerk, district treasurer and internal claims auditor may receive salary increases.

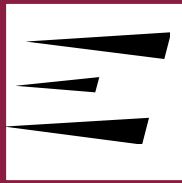


Appendix



Graduation Rates

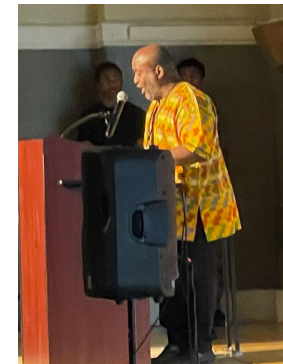
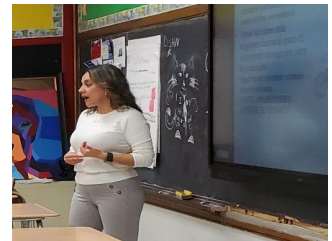
Year	August Graduation Rate
2023-24	94%
2022-23	91.5%
2021-22	90.0%
2020-21	88.8%

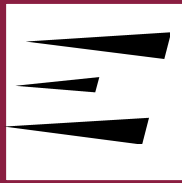


Elmsford UFSD

Dedicated to Excellence in Education

Celebrate excellence! We applaud and commend our staff!





Our students are accepted to some of the nation's most prestigious colleges/universities.

Boston College

Cornell University

Harvard University

Princeton University

U. of California

U. of North Carolina

Brown University

Duke University

NYU

Columbia University

Georgetown University

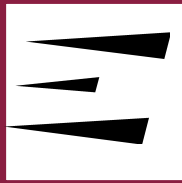
Northwestern University

Tufts University

Georgetown University

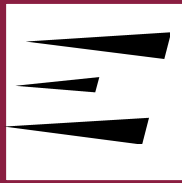
U. of Michigan

And the list continues



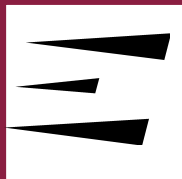
District Student Enrollment

School	Enrollment as of 2/24/25	Projected Enrollment	Change	SWD	ELL	Econ. Dis.
UPK	43	45	+2	N/A	N/A	N/A
Dixson	120	114	-6	19	22	17
Grady	397	367	-30	51	69	148
Hamilton	500	508	+8	68	80	211
Total	1060	1034	-26	138	171	376

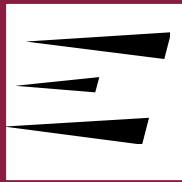


Enrollment and Class Size Dixson

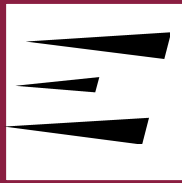
2023-24					2024-25					2025-26				
Grade	Enrollment	SWD	# of Sec	Avg class size	Grade	Enrollment	SWD	# of Sec	Avg class size	Grade	Enrollment	SWD	# of Sec	Avg class size
K	65	2 ICT 1 SC	4	16.25	K	54	3 ICT 3 SC	4	13.5	K	60	18 Total 8 OOD 5 ICT 5 S/C 5 General	4	15
1	67	8 ICT 6 SC	4	16.75	1	64	4 ICT 3 SC	4	16	1	54	4 ICT 4 SC	4	13.5



2023-24					2024-25					2025-26				
Grade	Enrollment	SWD	# of Sections	Average class size	Grade	Enrollment	SWD	# of Sec	Avg class size	Grade	Enrollment	SWD	# of Sec	Avg class size
2	70	5 ICT	4	17.5	2	64	9 ICT 5 SC	4	16	2	64	2 SC 3 ICT	4	16
3	84	20 ICT 13 SC	4	21	3	71	6 ICT	4	17.75	3	64	4 SC 9 ICT	4	16
4	88	5 ICT	4	22	4	83	19 ICT 12 SC	4	20.75	4	71	6 ICT	4	17.75
5	88	18 ICT 11 SC	4	22	5	85	4 ICT 2 SC	4	21.25	5	83	9 SC 8 ICT	4	20.75
6	75	8 ICT	4	18.75	6	95	12 ICT 6 SC	4	23.75	6	85	8 SC 8 ICT	4	21.25



2023-24				2024-25				2025-26			
Grade	Enrollment	SWD	Avg class size	Grade	Enrollment	SWD	Avg class size	Grade	Enrollment	SWD	Avg class size
7	72	10 CT 8 RR 1SC	18	7	74	10 CT,8 RR,2 SC	18.5	7	95	5 RR,9 CT,5 SC	23.75
8	77	10 CT,9 RR 2 SC	19.25	8	65	6 CT,8 RR	16.25	8	74	7 RR,7 CT,2 SC	18.5
9	91	14 CT,13 RR 7 SC	22.75	9	92	9 CT,8 RR 3 SC	23	9	65	7 RR, 3 CT	16.25
10	93	13 CT,14 RR 6 SC	23.25	10	87	14 CT,14 RR,6 SC	21.75	10	92	7 RR, 7CT,2 SC	23
11	87	11 CT,11 RR 3 SC	21.75	11	95	14 CT,14 RR,8 SC	23.75	11	87	5 RR,3 CT,2 SC	21.75
12	73	11 CT,11 RR 1 SC	18.25	12	88	11 CT,1 RR	22	12	95	5 RR, 14 CT	23.75



District Instructional and Support Staff 2025-26

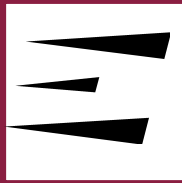
Dixon Primary - Kindergarten, First Grade - 4 sections

Grady Elementary - Grades 2-6 - 4 sections at each grade level

The elementary schools offer an integrated co-teaching model at each grade level, share a psychologist, social worker, guidance counselor, reading and math academic intervention supports, STEM teacher, and specials (art, music, PE). There is a full time school nurse at each building.

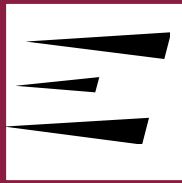
Hamilton Jr./Sr. High School

AHHS will have 24 teachers assigned across five major academic disciplines plus 1 art teacher, a psychologist, 2 guidance counselors plus 1 bilingual counselor, a social worker, school nurse, reading teacher and librarian. There are 14 teachers offering Special Education and ELL instruction, and teachers in elective courses for art, music, PE, health, tech.



Staffing

Position	Funding Source
Secondary Bilingual Social Studies	Hamilton Retirement Social Studies Teacher
Secondary Bilingual School Counselor	Hamilton Math Retirement/Elem AIS retirement New Funding Request - 1.0 FTE
Secondary Art Teacher	New Funding Request - 1.0 FTE
Secondary Monitors	Hourly monitors - New Funding Request

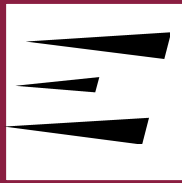


Key Initiatives for 2025-26

Elementary

- A review of the Dual Language program
- Science of Reading - Examine Phonics Instruction
- Continued implementation of ARC, Science 21, and Reveal Math
- STEM curriculum and instruction expansion
- Design and implement a Multi-Tiered System of Supports (MTSS) that addresses the academic, behavioral, and social-emotional needs of students.
- Implementation of computer based assessment for NYSED

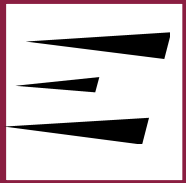




Key Initiatives for 2025-26



A kinesthetic lab provides a hands-on, interactive learning experience that can significantly enhance educational outcomes for students who learn best through physical activity and movement.



Key Initiatives for 2025-26

Secondary

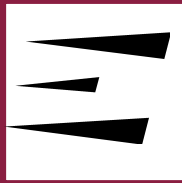
- Implementation of Civic Seal of Readiness
- BOCES Career Technology Education

22 New Course Offerings at the Secondary level:

Highlights

- American Sign Language
- Biomedical Science
- Engineering Design
- Python
- Photography
- Graphic Design
- Electronic Music Performance



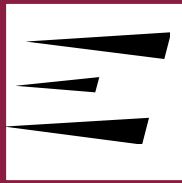


Key Initiatives for 2025-26

Scheduling

- Discussion of elementary and secondary scheduling as per Elmsford Teacher Association Contract
- Create powerful schedules that raise achievement, increase opportunity, and maximize resources.

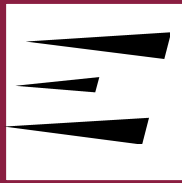




Key Initiatives for Professional Development

- Instructional Leadership
- Literacy
- MTSS (Multi-Tiered Systems of Support)
- ENL as per NYSED requirements
- Seal of Civic Readiness
- Problem Based Learning
- Professional Learning Community (PLC)
- Curriculum Review

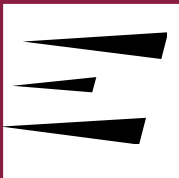




Instructional Technology

- New Teacher Devices
- All classroom electronic boards will be “Castable”
- Establish and start a replacement of student devices
- Adding several Instructional Technology tools:
 - AI tools: Brisk, Diffit
 - Vocabulary: Membean
 - Communication: ParentSquare
 - Filter: Lightspeed





Out of District Special Education and Career Technology Education Placements (Cost Comparison)

Description	2024-2025	2025-2026	Difference
SPED Tuitions	\$2,073,830	\$2,790,889	+ \$717,059
BOCES Tuition	\$2,382,412	\$1,838,824	- \$543, 588
BOCES Related Services	\$ 195,000	\$ 300,000	+ \$105,000
BOCES Occ Ed (CTE)	\$ 472,360	\$ 638,260	+ \$165,900
TOTAL	\$5,123,602	\$5,567,973	+ \$444,371