



# 2025-2026 Budget

## Balanced Budget

**April 2nd, 2025**

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# Objective



To strategically utilize the district's fiscal resources to support student educational outcomes for the 2025-2026 school year and beyond in a fiscally responsive manner.





# Previous Budget Presentations



# Previous Budget Presentations



The following links can be accessed to view previous budget development presentations.

[December 2024 Long-Range Plan and Reserves](#)

[January 2025 Program Continuation](#)

[February 2025 Technology](#)

[February 2025 Revenues](#)

[March 2025 Transportation](#)

[March 2025 Initial Breakage & K-8 Core Programming](#)

[March 2025 Final Breakage & 9-12 Core Programming](#)



# Budget Presentation Goals



## State Budget Updates

- April 1st State Deadline
- Executive vs Combined Legislative Budget Comparisons

## Balanced Budget and Finalized Academic Program

- Expense
  - Anticipated Finalized Expense Adjustments
  - Anticipated Finalized Positional Adjustments
- Revenue
  - Anticipated State Revenue Review
  - Anticipated Local Revenue Review
  - Anticipated Reserve and Appropriated Fund Balance Review
- Tax Levy Scenarios; Balanced Budget or New Working Budget Gap





# State Budget Update

## April 1st State Deadline



# State Budget Deadline



Per New York State Division of Budget, the Enacted Budget must be set by April 1st.

- The approval of the Enacted Budget has historically been delayed.
- School districts are not given extensions with their budget timelines.

Enacted Budget Year	Date of Finalized Budget Adoption	Days Past April 1st Budget Deadline
2025-2026	TBD	TBD
2024-2025	April 20th	20 Days
2023-2024	May 3rd	32 Days
2022-2023	April 9th	9 Days
2021-2022	April 6th	6 Days
2020-2021	April 3rd	3 Days
2019-2020	April 1st	On Time





# Executive vs Combined Legislative Budget Priorities



# State Budget Proposal Comparisons

Source: New York State School Boards Association



## Proposal

## Governor's Budget

## Combined Legislative Budget (Anticipated)

<b>Foundation Aid</b>	2% minimum increase for all districts Formula updates to student poverty factors	3% minimum increase for all districts Formula updates to student poverty factors and regional cost index
<b>BOCES &amp; CTE</b>	No proposals	Increase aidable cap from \$30K to \$60K over the next 4 years
<b>Retiree Earning's Limit</b>	No proposals	Extending waiver until 2027; increase annual limit

# State Budget Proposal Comparisons

Source: New York State School Boards Association



<b>Proposal</b>	<b>Governor's Budget</b>	<b>Combined Legislative Budget (Anticipated)</b>
<b>School Meals</b>	Universal School Meals	Universal School Meals; enhanced farm-to-school incentive program.
<b>Capital Outlay</b>	Current \$100,000 limit	Proposed increase to \$250,000
<b>Zero-Emission Buses</b>	No change, current timeline	Granting SED expanded waiver authority
<b>Student Use of Smart Devices</b>	Maintain bell-to-bell prohibitions	All districts to adopt local policies for non-instructional time



# Balanced Budget Presentation Expenses and Positional Adjustment



# Proposed Final Expense Reduction Efforts



Category	Net Change	Description
Employee Salaries	(\$150,000)	Reduction of K-12 tutor positions.
Employee Benefits	(\$30,000)	Associated benefit reduction from reduced salary.



# Budget Program Adjustments

## Proposed Final Forecasted Changes



<b>K-3</b>	Reduction of math AIS specialist support in lieu of reading instruction flexibility and K-3 per diem AIS subs.
<b>4-6</b>	Likely adjustment in music lesson sizes or frequency.
<b>7-8</b>	Adjustment in the 8th grade FACS program from semester based to quarterly. Potential adjustment in music lesson sizes or frequency.
<b>9-12</b>	Shifting of one counselor to K-6 for a more equitable caseload distribution district-wide. Higher elective course enrollment counts in some subjects. Potentially shifting of lower enrolled elective classes to every other year model. Shifting of math lab supports to a targeted AIS model, primarily focusing on the Algebra I program. Reduction of tutor positions; responsibilities absorbed by other positions.



# Program Shifting – Counselor Supports



Building/Number of Students	2024-2025 Counselor to Student Ratio	2025-2026 Counselor to Student Ratio
Drake – 241 Students	241	241
Ohio – 368 Students	736	368
Spruce – 328 Students	328	328
NTI – 723 Students	482	361
NTMS – 494 Students	247	247
NTHS – 946 Students	189	236



\*Shift includes a more equitable distribution of social-emotional supports to the K-6 programs.

- Ohio Elementary will transition from a .5 to a 1.0 FTE counselor
- NTI will transition from a 1.5 to a 2.0 FTE counselor
- NTHS will transition from a 5.0 to a 4.0 FTE Counselor; one per grade level

# April Program Continuation Proposed Final Net Changes



Category	Net Change	Description
Employee Salaries (Includes retirement attrition)	\$259,775	Contractual increases net retirement attrition.
Employee Benefits (Includes retirement attrition)	\$1,614,508	Mandated benefits per salary increases and contractual agreements.
Instructional Supports (Supplies & Equipment)	\$75,857	Supports net BOCES conversions
BOCES Support Services	(\$212,690)	Additional BOCES expenses due to contractual program conversions to BOCES.
Debt Service	(\$2,247,450)	Past capital projects have been paid.
<b>Total</b>	<b>(\$510,000)</b>	<b>Program Continuation Expense Budget (April)</b>





# Balanced Budget Presentation Revenues and Tax Levy Implications



# Budgeted State Revenue



Category	2024-2025 (Budget)	2025-2026 (Budget)	Net Difference
State Foundation Aid	\$31,815,825	\$32,452,141	\$636,316
BOCES Aid*	\$2,434,319	\$2,758,727	\$324,408
Special Education High-Cost Aid	\$2,419,580	\$2,153,197	(\$266,383)
Transportation Aid*	\$3,405,920	\$3,215,116	(\$190,804)
Building Aid	\$5,860,334	\$3,598,305	(\$2,262,029)
Categorical Aid	\$328,150	\$326,055	(\$2,095)
<b>Total Budgeted State Aid</b>	<b>\$46,264,128</b>	<b>\$44,503,541</b>	<b>(\$1,760,587)</b>



\*Adjustments from the Executive Budget have been made based on forecasted year end expenditures.

# Budgeted Local Revenues



Category	2024-2025 (Budget)	2025-2026 (Budget)	Difference
Community Tax Levy (Tax Cap Max)	\$30,730,000	\$31,575,000	\$842,000
Local Revenues	\$2,605,931		(\$2,605,931)
Payments in Lieu of Taxes (PILOTS)		\$312,591	\$312,591
Interest and Penalties on Real Property		\$120,000	\$120,000
Tuition from other Districts		\$20,000	\$20,000
Health and Other Services from Other Districts		\$62,500	\$62,500
Interest and Earnings		\$350,000	\$350,000
Rental of Real Property for Individuals and BOCES		\$174,360	\$174,360
Refund of BOCES Services		\$150,000	\$150,000
Refund for Prior Year Expenditures		\$100,000	\$100,000
Gifts and Donations		\$10,000	\$10,000
Sales of Scrap and Excess Materials		\$5,000	\$5,000
Self-Insurance Recoveries		\$250,000	\$250,000
Commissions		\$500	\$500
Unclassified Revenues		\$50,000	\$50,000
Miscellaneous Other		\$2,002	\$2,002
Medicaid Reimbursement		\$300,000	\$300,000
Interfund Transfers		\$215,000	\$215,000
<b>Total Budgeted Other Revenue</b>	<b>\$33,335,931</b>	<b>\$33,696,953</b>	<b>\$361,022</b>

# Budgeted Reserves and Appropriated Fund Balance



Category	2024-2025 (Budget)	2025-2026 (Budget)	Net Difference
Appropriated Fund Balance*	\$4,750,000	\$3,500,000	(\$1,250,000)
Workers' Compensation Reserve	\$0	\$40,000	\$40,000
Unemployment Insurance Reserve	\$0	\$7,806	\$7,808
Employees' Retirement System	\$400,000	\$400,000	-
Teachers' Retirement System	\$0	\$20,000	\$20,000
Employee Benefit Accrued Liability Reserve	\$0	\$581,700	\$581,700
Repair Reserve	\$0	\$0	-
Debt Service**	\$400,000	\$250,000	(\$150,000)
<b>Total Budgeted Appropriated Fund Balance &amp; Reserves</b>	<b>\$5,550,000</b>	<b>\$4,799,506</b>	<b>(\$750,494)</b>



\*Reduction of appropriated fund balance conforms to the District's limitations to carry a maximum of 4% unassigned fund balance from year to year based on state law.

\*\*Use of the debt service reserve can impact the District's annual tax cap calculation.

# Balanced Budget - Total Revenue



2025-2026 (April) Budgeted State Revenue	\$44,503,541
2025-2026 (April) Budgeted Other Revenue	\$33,696,953*
2025-2026 (April) Budgeted Appropriated Fund Balance & Reserves	\$4,799,506**
2025-2026 (March) Draft Working Revenue Budget	\$83,000,000



\*Balanced budget assumes a recommended tax levy of 2.74%.

\*\*Actual use of reserve revenues are one-time in nature and cannot be used for ongoing programmatic supports.

# April 2nd – Balanced Budget



2025-2026 (April) Proposed Balanced Working Expense Budget	\$83,000,000
2025-2026 (April) Proposed Balanced Working Revenue Budget	\$83,000,000
2025-2026 (April) Proposed Working Budget Gap	-



# Tax Levy Scenarios vs Budget Gap



Potential Tax Levy Increase	Additional Levy Revenue	Levy Revenue Difference Between Proposed and Other Options	Programmatic Impact
2.74% (Proposed)	\$845,000	-	No further Programmatic Impacts
2.49%	\$765,177	(\$79,823)	Reduction of supplies, equipment, contract services and/or further adjustments to staffing
1.99%	\$611,527	(\$233,473)	Likely reduction of instructional FTEs District-Wide and adjustments to supplies, equipment, contract services



Tax levy scenarios are based off the current fiscal year tax levy of \$30,730,000 and an assessed city tax base of \$1,312,102,903.

All levy options are tax cap compliant.

# Important Next Steps



- If a tax levy increase of 2.74% is adopted, no additional steps are required.
- If a lower tax levy is recommended, further reductions in programmatic offerings or reductions to materials must be presented on April 9th.





# Thoughts and Reflections?



# 2025-2026 Tax Levy Scenarios



<b>Assessed Home Value</b>	<b>1.99%</b>		<b>2.49%</b>		<b>2.74%</b>	
	<b>(Monthly)</b>	<b>(Yearly)</b>	<b>(Monthly)</b>	<b>(Yearly)</b>	<b>(Monthly)</b>	<b>(Yearly)</b>
\$100,000	\$3.88	\$46.61	\$4.86	\$58.32	\$5.35	\$64.17
\$150,000	\$5.83	\$69.91	\$7.29	\$87.48	\$8.02	\$96.26
\$200,000	\$7.77	\$93.21	\$9.72	\$116.63	\$10.70	\$128.34
\$250,000	\$9.71	\$116.52	\$12.15	\$145.79	\$13.37	\$160.43



Tax levy scenarios are based off the current fiscal year tax levy of \$30,730,000 and an assessed city tax base of \$1,312,102,903.