# BoE Budget Workshop

Review Vision & Goals for 2026-27 School Year
25-26 Budget Update & Status of Reserves

December 10, 2025

# Agenda

- Vision & Goals - Review
- Brief overview of budgeting
- Review 25-26 Budget
  - Shifts
  - Unplanned Expenses
  - Tuition Update - 1st Semester
- Gather Board of Education ideas for additions/ changes/removals
- Status of Reserves

**Vision:**

Through providing an environment conducive to learning, the Greenwood Lake Union Free School District will teach each student the skills needed to acquire and process knowledge while developing and fostering social, emotional, and multicultural awareness. This will empower each student to continue to set future goals for personal growth and contribute to the betterment of society.

Adopted, December 8, 2025

## Board of Education Goals

1 – Inspire the love of learning in all members of our school community.

2 – Preserve and enhance the local educational program for our Greenwood Lake students.

3 – Understand and respond to students' individual learning differences.

4 – Offer a cost effective education, aligned with the District's Strategic Plan, that utilizes best practices and academic research to provide students and staff the resources and infrastructure required for optimum teaching and learning in a safe and healthy environment.

5 – Develop the strength of character and knowledge necessary to cultivate responsible citizens who are prepared to live in a diverse and ever-changing world.

6 – Continue the pursuit of excellence in education for all students of the Greenwood Lake School District

# Developing a Budget

- A budget is a spending plan, what we *expect* we will need to spend money on.
- Actual cost may be slightly different.
- Revenue: Property Taxes, State Aid, Federal Aid

# Approaches to Budgeting

## Rollover Budget w/ shifts

**contractual*
**needs/wants*
** plus/minus staff as needed*

## Zero-Based Budgeting

(Build from scratch budget)

**discussed prior to do it every 5 years or so*
**much longer process, timing important*
**line by line review & build of budget*

# Unplanned/Non-Budgeted Changes 25-26

| Expenses | Reductions |
|---|---|
| Special Education services, programs, location changes and transportation for out of district students<br>❖ $281,295 Contractual (tuition, staff, nursing)<br>❖ $398,090 Transportation CoSer | 2.0 FTE 7th / 8th Teachers |
| Adopted Curriculum<br>❖ $34,214 HMH Into Reading for Print and Digital Curriculum for Grades K-5<br>❖ $9,397 Scholastic Education Solutions, PreK On My Way English Complete Print and digital curriculum for PreK/UPK | Moving from Asst Supt Business → School Business Manager |
| GLTA Contractual Increases (settled Sept 2025) | |
| | |
| | |
| | |

HIGH SCHOOL TUITION

# Review from 24-25 Budget Cycle for 25-26

- Tuition
  - Historical Rates
  - Benefit of Seneca Falls Rate
- Special Educations Tuition Rate Changes
  - Special Class and Self-Contained special education students were not included in old contract; they are now included
- What does this mean?
  - Expect ~$1,000,000 Increase from prior year

# High School Tuition - Budget to Projected 25-26

- Tuition Invoices have been received by Chester and Warwick High Schools for the 1st Semester of 25-26.

| | BUDGET 25-26 | PROJECTED 25-26 * | Net |
|---|---|---|---|
| Tuition - Chester | $ 686,000 | $ 572,000 | $ 114,000 |
| Tuition - Warwick | $ 3,594,000 | $ 3,351,000 | $ 243,000 |
| | $ 4,280,000 | $ 3,923,000 | $ 357,000 |

UNDER BUDGET

*based on 25-26 1st semester bills*

# High School CTEC - Budget to Projected 25-26

- Some Regular and Special Education Students attend half-day to either BOCES or Warwick Career and Technical Education Programs.

| | BUDGET | | | PROJECTED * | | | |
|---|---|---|---|---|---|---|---|
| CTEC | Student Count | BOCES CTEC Rate | 25-26 Budget | Student Count | BOCES CTEC Rate | 25-26 Projected | Net |
| CTEC - Warwick | 20 | $ 13,263 | $ 265,000 | 14 | $ 13,263 | $ 186,000 | $ 79,000 |
| CTEC - OU BOCES | 18 | $ 13,263 | $ 239,000 | 31 | $ 13,263 | $ 411,000 | $ (172,000) |
| | 38 | | $ 504,000 | 45 | | $ 597,000 | $ (93,000) |

OVER BUDGET

*based on 25-26 1st semester bills*

# High School Tuition Overall - Budget to Projected 25-26

- Changes in the amount of Special Education students attending CTEC has benefited our District compared to our Original Budget.

| | BUDGET 25-26 | PROJECTED 25-26 * | Total Net |
|---|---|---|---|
| Total High School and CTEC Tuition | $ 4,784,000 | $ 4,520,000 | $ 264,000 |

UNDER BUDGET

*based on 25-26 1st semester bills

# Initial Thoughts from District

| Curriculum & Instruction | Athletics |
|---|---|
| | |
| | |
| **Safety & Security** | **Buildings & Grounds** |
| Lockdown Blue lights/marquees @ doors (?) | ES Fire Alarm |
| Altaris vs BOCES Service | ES HVAC Control System - Trane $105K |
| | MS Paint Hallways |
| | MS Refinish locker room floors |
| **Transportation** | **Food Services** |
| ? Zero Emissions Vehicle State Mandate ? | |
| **Technology** | **Other** |
| | Contract negotiations Bus Drivers (exp. June 2026) |
| | Contract negotiations Administrators Unit (exp. June 2026) |
| | |

# Board Thoughts (Needs vs Wish)

*Instruction & Prof Dev't; PPS / Special Education; Technology; Summer Program; Athletics; Cafeteria; Buildings & Grounds; Security; Staffing; Other*

Special Education Costs:

- Demographic Study
- % of Budget that is Special Education to other Districts
- Analysis of costs
- Ian to get company name that did study in Goshen to go with others

Capital Project:

- Establish a Capital Reserve
- Survey for wants / needs / ideas?  Potentially for Staff and Students (Student Government?)
- BCS as starting point, additional wants/needs from Staff and Student input

Status of Reserves

| Description | Projected Balance 6/30/26 |
|---|---|
| UNEMPLOYMENT INSURANCE RESERVE | 140,500 |
| RETIREMENT CONTRIBUTION RESERVE (ERS) | 874 |
| SUB FUND: RETIREMENT CONTRIBUTION RESERVE (TRS) | 701,610 |
| RESERVE FOR EMPLOYEE ACCRUAL BENEFITS | 540,973 |
| INSURANCE RESERVE | 1,079,235 |
| RESERVE FOR TAX CERTIORARI | 670,815 |
| REPAIR RESERVE | 487,663 |
| RESERVE FOR DEBT | 0 |
| CAPITAL RESERVE for BUS PURCHASES (Approved by Voters 2022) | 162,039 |

Capital Project Referendum??

**Discussion Item:** Establish a Reserve in preparation for the next Capital Project

(Facilities Committee)

# Next Steps:




| | | |
|---|---|---|
| Dec 8 | BoE Meeting | Adoption of Vision/Goals |
| Dec 10 | Budget Workshop | Initial Budget Discussion |
| Jan 21 | Committee Mtg | Curric, Inst, PPS, Tech, Facilities, Trans, Staffing |
| Feb 9 | BoE Mtg | Enrollment & Staffing/Tax Levy Compliance |
| Feb 23 | BoE Workshop | Curric, Inst, PPS, Tech, Facilities, Trans |
| Mar 16 | BoE Mtg | Budget Progress Update |
| Mar 23 | Committee Mtg | Detail of GWL Budget |
| Apr 6 | BoE Workshop | First Draft of Budget |
| Apr 21 | BoE Mtg | Final Budget Adoption/Property Tax Report Card |
| May 12 | -------- | Public Hearing |
| May 19 | BoE Mtg | Budget Vote & Election |

# Thank You!