



Mechanicville City School District

2025-26 Budget Planning

March 6, 2025

Board of Education Meeting





Mechanicville City School District

Mechanicville CSD Priorities & Values



DISTRICT PRIORITIES



CULTURE



STUDENT PERFORMANCE



DISTRICT FACILITIES



COMMUNICATION



FISCAL RESPONSIBILITY

**Budget
Development &
Considerations**



Mechanicville City School District

Budget Discussion Parameters & Objectives

- We will budget what we know to be true at the time of budget development
 - ✓ Unknowns & uncertainties such as volatile State & more recently Federal Aid \$ are a factor
- Some changes may occur as we progress through the budget process. We will adjust accordingly as new information is known – always keeping the District's core values in mind and at the forefront of all decisions



Mechanicville City School District

Budget Discussion Parameters & Objectives

- Evaluate program and system efficiencies
- Ensure Fiscal Stability and Sustainability
- Be mindful of class size targets and enrollment trends



Mechanicville City School District



Budget Development & Considerations

- #1 Priority – A balanced budget meeting the needs of Students & Staff – student focused
- What services best fit the needs of our students and have the best ROI?
- **Taxpayer levy heavily considered in all decisions**
- Fiscal responsibility
 - ✓ Ensuring stability for future years
 - ✓ **Reality Check** – MCSD's vigilance is needed to ensure sustainability in ensuing school years



Legislative Budget Still Waiting on the Unknowns

- April 1st Legislative budget statutorily due
 - Budget adopted by BOE on April 3rd.
 - In absence of enacted budget runs, District development/considerations will be based on estimated calculations
- State aid runs may or may not see increases
- Wait and see approach



Legislative Budget Still Waiting on the Unknowns

- This year is different & has **unique** challenges
 - Proposed changes to the Census and F&R Price-Lunch Poverty measures change individual district's calculations sufficiently – Foundation Aid could have significant impact in comparison to February aid runs/calculations
 - MCSD's ENI was reduced in last review



Legislative Budget Still Waiting on the Unknowns

- Discussions still pending regarding changes to formulas using the Regional cost index



What does this all mean?

- These challenges mean that the February data for Foundation Aid may not be helpful in planning our revenues before the state has finalized its budget
- There also is not a reasonable alternative to use...no logical roadmap



Regional Cost Index Defined

A **Regional Cost Index (RCI)** is a factor used to adjust **Foundation Aid** based on differences in the cost of education across various regions in New York State. Since costs like teacher salaries, rent, and services vary depending on location, the **RCI ensures that schools in higher-cost areas receive more funding to account for those differences.**

Think of it like adjusting salaries for cost of living—just as someone in New York City needs a higher salary than someone in a rural area to afford the same lifestyle, schools in more expensive regions need more funding to provide the same level of education. The RCI helps make sure funding is fair across the state.



Legislative Budget Still Waiting on the Unknowns

- Additional insights
 - Starting point for Foundation aid – is now **LOWER** than it was at the time of the Executive budget
 - Attributable to the change in the inflationary factor formula from November (3.1%) (\$8,289) to February databases (2.9%) (\$8,273)
 - Enrollment counts have a significant impact on calculations from November to February
 - SED switches from Form A estimates to BEDS Day data and SIRS
 - MCSD's enrollment declined slightly from projections to actual by 3-4 students



Mechanicville City School District





State Aid – Governor Runs to February Database Estimates

Inflated
Aid \$ that
was never
due
MCSD

| | 2025-26 SY CL252-A 2/13/2025 | 2025-26 SY BT252-6 1/21/2025 | \$ Δ | % Δ |
|---------------------------------|------------------------------------|------------------------------------|----------------------|-----------------|
| PROJECTED STATE AID: | | | | |
| FOUNDATION AID | \$11,672,991 | \$13,850,135 | (\$2,177,144) | (15.72%) |
| CHARTER SCHOOL TRANSITIONAL | \$0 | \$0 | \$0 | N/A |
| HIGH TAX AID | \$0 | \$0 | \$0 | N/A |
| SUMMER TRANSPORTATION AID | \$0 | \$0 | \$0 | N/A |
| TRANSPORTATION AID W/O SUMMER | \$1,359,471 | \$1,457,400 | (\$97,929) | (6.72%) |
| BUILDING AID | \$2,485,908 | \$2,491,941 | (\$6,033) | (0.24%) |
| BUILDING REORG INCENTIVE AID | \$0 | \$0 | \$0 | N/A |
| OPERATING REORG INCENTIVE AID | \$0 | \$0 | \$0 | N/A |
| NON-CMPNT COMPUTER ADMIN AID | \$0 | \$0 | \$0 | N/A |
| NON-CMPNT CAREER EDN AID | \$0 | \$0 | \$0 | N/A |
| NON-CMPNT ACADEMIC IMPROVMT AID | \$0 | \$0 | \$0 | N/A |
| BOCES AID | \$1,048,808 | \$1,105,370 | (\$56,562) | (5.12%) |
| PUBLIC EC HIGH COST AID | \$414,788 | \$495,045 | (\$80,257) | (16.21%) |
| PRIVATE EXCESS COST AID | \$434,206 | \$446,716 | (\$12,510) | (2.80%) |
| SOFTWARE AID | \$19,654 | \$19,953 | (\$299) | (1.50%) |
| LIBRARY MATERIALS AID | \$8,200 | \$8,325 | (\$125) | (1.50%) |
| TEXTBOOK AID | \$80,269 | \$79,628 | \$641 | 0.80% |
| HARDWARE & TECHNOLOGY AID | \$20,606 | \$22,048 | (\$1,442) | (6.54%) |
| FULL DAY K CONVERSION AID | \$0 | \$0 | \$0 | N/A |
| UNIV PREKINDERGARTEN AID | \$493,199 | \$493,199 | \$0 | 0.00% |
| SUPPLEMENTAL PUB EXCESS COST | \$0 | \$0 | \$0 | N/A |
| ACADEMIC ENHANCEMENT AID | \$0 | \$0 | \$0 | N/A |
| TOTAL AID | \$18,038,100 | \$20,469,760 | (\$2,431,660) | (11.88%) |



State Aid – Governor Runs to February Database Estimates

2025-26 PROJECTED AID @ 2/13/2025 VS. 2024-25 PROJECTED AID

Aid based on formula – without hold harmless provisions

PROJECTED STATE AID:

FOUNDATION AID
CHARTER SCHOOL TRANSITIONAL
HIGH TAX AID
SUMMER TRANSPORTATION AID
TRANSPORTATION AID W/O SUMMER
BUILDING AID
BUILDING REORG INCENTIVE AID
OPERATING REORG INCENTIVE AID
NON-CMPNT COMPUTER ADMIN AID
NON-CMPNT CAREER EDN AID
NON-CMPNT ACADEMIC IMPROVMT AID
BOCES AID
PUBLIC EC HIGH COST AID
PRIVATE EXCESS COST AID
SOFTWARE AID
LIBRARY MATERIALS AID
TEXTBOOK AID
HARDWARE & TECHNOLOGY AID
FULL DAY K CONVERSION AID
UNIV PREKINDERGARTEN AID
SUPPLEMENTAL PUB EXCESS COST
ACADEMIC ENHANCEMENT AID
TOTAL AID

FA
Funding
based
on
current
formula

2025-26 SY
CL252-A
2/13/2025

\$11,672,991

2024-25 SY
CL252-A
2/13/2025

\$11,636,136

\$ Δ

\$36,855

% Δ

0.32%

\$0

\$0

\$0

N/A

\$0

\$0

\$0

N/A

\$0

\$0

\$0

N/A

\$1,359,471

\$1,272,740

\$86,731

6.81%

\$2,485,908

\$2,563,136

(\$77,228)

(3.01%)

\$0

\$0

\$0

N/A

\$0

\$0

\$0

N/A

\$0

\$0

\$0

N/A

\$0

\$0

\$0

N/A

\$0

\$0

\$0

N/A

\$1,048,808

\$1,330,497

(\$281,689)

(21.17%)

\$414,788

\$515,706

(\$100,918)

(19.57%)

\$434,206

\$437,308

(\$3,102)

(0.71%)

\$19,654

\$7,874

\$11,780

149.61%

\$8,200

\$8,293

(\$93)

(1.12%)

\$80,269

\$80,094

\$175

0.22%

\$20,606

\$19,920

\$686

3.44%

\$0

\$0

\$0

N/A

\$493,199

\$369,100

\$124,099

33.62%

\$0

\$0

\$0

N/A

\$0

\$0

\$0

N/A

\$18,038,100

\$18,240,804

(\$202,704)

(1.11%)



Why such a decline in Aid?

Foundation Aid Factors Influencing State Aid \$

Revised/Corrected/
Actual attendance
data submitted.

January enrollment
was overstated

FOUNDATION AID FACTORS:

SELECTED TAFPU
SEL. FOUNDATION AID/PUPIL
TOTAL FOUNDATION AID
PUBLIC ENROLLMENT (EST.)
EXTRAORDINARY NEEDS COUNT
HOLD HARMLESS/ON FORMULA

| | CL252-A 2/13/2025 | BT252-6 1/21/2025 | #/\$ Δ | % Δ |
|--|----------------------|----------------------|---------------|----------|
| | 1,613 | 1,745 | (132) | (7.56%) |
| | \$7,236.82 | \$7,937.04 | (\$700.22) | (8.82%) |
| | \$11,672,991 | \$13,850,135 | (\$2,177,144) | (15.72%) |
| | 1,303 | 1,306 | (3) | (0.23%) |
| | 489 | 513 | (24) | (4.68%) |
| | ON FORMULA | ON FORMULA | | |

| 2024-25 Actual FA | 2024-25 FA Budgeted | Difference | 2025-26 FA on formula | Increase over 2024- 25 Actual | Hold Harmless 2% (\$11,868,859) | |
|----------------------|---------------------------|-------------|--------------------------|-------------------------------------|------------------------------------|--|
| \$11,636,136 | \$11,792,385 | (\$156,249) | \$11,675,991 | \$36,855 | Inc over 24-25 = \$76,474 | Inc over 24-25 actual = \$232,723 |
| | | | | | | |



State Aid – It's not just about Foundation Aid

A review of our Expense Based Aids

| | February Current Law Database Update | | | | Change Between Executive Budget & February Database Update | | |
|--|--|-------------|-------------|---------|--|-------------|-------------|
| | 2024-25 | 2025-26 | Change | % | 2024-25 | 2025-26 | Change |
| Foundation Aid | Current Law Estimates for Foundation Aid differ significantly from the Executive Budget. Due to this fact and the uncertainty about the final enacted Foundation Aid levels, this line is being kept suppressed. | | | | | | |
| | | | | | | | |
| Expense-based Aids | | | | | | | |
| Building Aid | \$2,563,136 | \$2,485,908 | (\$77,228) | -3.01% | \$0 | (\$6,033) | (\$6,033) |
| Transportation Aid* | \$1,272,740 | \$1,359,471 | \$86,731 | 6.81% | \$0 | (\$97,929) | (\$97,929) |
| BOCES Aid | \$1,330,497 | \$1,048,808 | (\$281,689) | -21.17% | \$0 | (\$56,562) | (\$56,562) |
| Public High Cost Excess Cost Aid | \$515,706 | \$414,788 | (\$100,918) | -19.57% | \$0 | (\$80,257) | (\$80,257) |
| Private Excess Cost Aid | \$437,308 | \$434,206 | (\$3,102) | -0.71% | (\$9,880) | (\$12,510) | (\$2,630) |
| Special Services Aid | \$0 | \$0 | \$0 | N/A | \$0 | \$0 | \$0 |
| | | | | | | | |
| Instructional Materials Aids | | | | | | | |
| Software Aid | \$7,874 | \$19,654 | \$11,780 | 149.61% | \$0 | (\$299) | (\$299) |
| Hardware & Technology Aid | \$19,920 | \$20,606 | \$686 | 3.44% | \$0 | (\$1,442) | (\$1,442) |
| Textbook Aid | \$80,094 | \$80,269 | \$175 | 0.22% | \$0 | \$641 | \$641 |
| Library Materials Aid | \$8,293 | \$8,200 | (\$93) | -1.12% | \$0 | (\$125) | (\$125) |
| | | | | | | | |
| Other Operating Aids | | | | | | | |
| Academic Enhancement Aid | \$0 | \$0 | \$0 | N/A | \$0 | \$0 | \$0 |
| Charter School Transitional Aid | \$0 | \$0 | \$0 | N/A | \$0 | \$0 | \$0 |
| High Tax Aid | \$0 | \$0 | \$0 | N/A | \$0 | \$0 | \$0 |
| Supplemental Public Excess Cost Aid | \$0 | \$0 | \$0 | N/A | \$0 | \$0 | \$0 |
| | | | | | | | |
| Aid for Recent Consolidations | | | | | | | |
| Operating Reorganization Incentive Aid | \$0 | \$0 | \$0 | N/A | \$0 | \$0 | \$0 |
| Building Reorganization Incentive Aid | \$0 | \$0 | \$0 | N/A | \$0 | \$0 | \$0 |
| | | | | | | | |
| Subtotal | \$6,235,568 | \$5,871,910 | (\$363,658) | -5.83% | (\$9,880) | (\$254,516) | (\$244,636) |

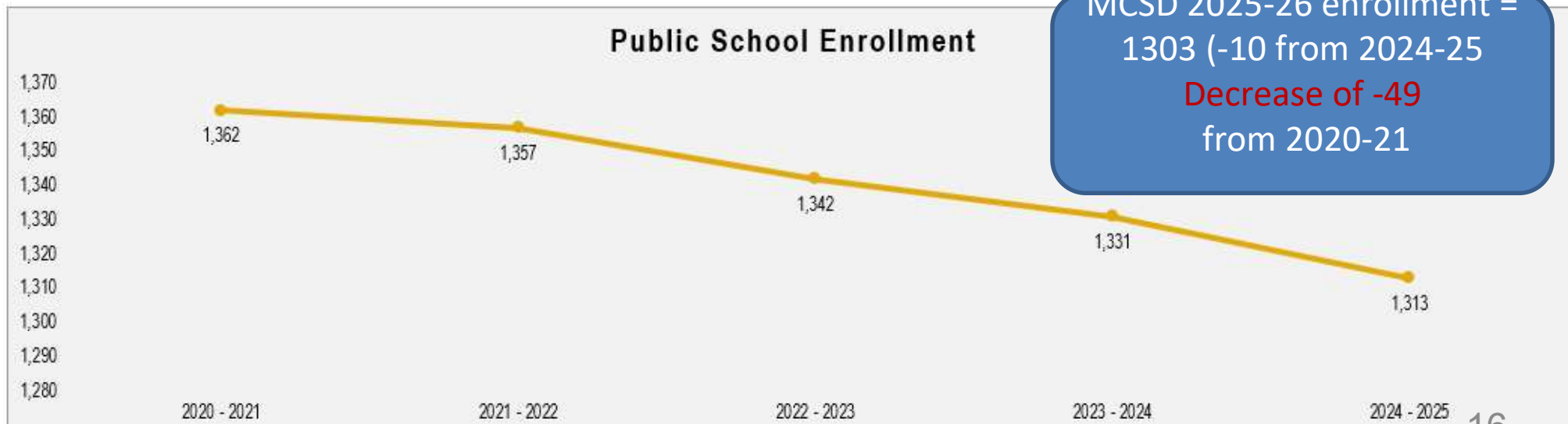
Additional loss of over \$100k

Additional
loss of
over
\$100k

Since January, the District has further revenue losses

Enrollment History/Pupil Counts

| MULTIYEAR STATE AID FACTORS | | | | | | |
|---|-------------|-------------|-------------|-------------|-------------|--------|
| Mechanicville | | | | | BEDS Code | 521200 |
| PUPIL COUNTS | | | | | | |
| | 2020 - 2021 | 2021 - 2022 | 2022 - 2023 | 2023 - 2024 | 2024 - 2025 | |
| TWPU | 1,663 | 1,730 | 1,658 | 1,605 | 1,636 | |
| TWFPU | 1,347 | 1,359 | 1,369 | 1,333 | 1,314 | |
| TAFPU (Base Year) | 1,685 | 1,568 | 1,648 | 1,654 | 1,623 | |
| TAFPU (Current Year) | 1,618 | 1,646 | 1,652 | 1,626 | 1,617 | |
| Selected TAFPU | 1,652 | 1,646 | 1,652 | 1,640 | 1,620 | |
| RWADA | 1,406 | 1,453 | 1,381 | 1,343 | 1,342 | |
| Public School Enrollment (Est.) | 1,362 | 1,357 | 1,342 | 1,331 | 1,313 | |
| English Language Learners (Est.) | 5 | 4 | 4 | 1 | 4 | |
| Textbook Pupil Count | 1,417 | 1,402 | 1,375 | 1,379 | 1,373 | |
| Software, Library Materials and Hardware Pupil Count | 1,372 | 1,368 | 1,348 | 1,336 | 1,327 | |





2025-26 Budget Snapshot

Bridging the gap
between revenue
losses and increased
costs

2025-26

- \$36,277,275
-

Inc/Dec

- -1.47%
- -540,665 decrease

Tax Levy

- 3.94%
- \$604,817



Notable & Important Factors Impacting Budget

- Revenue Losses
 - ❖ State Aid Reductions
 - ❖ Short Term/One time grant funding gone
 - ❖ Uncertain Future Federal Aid – Volatile Political Environment
- Employee Benefits
 - ❖ Health Insurance plays major role
 - Retiree Costs
 - Employee Costs
- Declining Enrollment
- Supply Costs
- Salary Increases





Mechanicville City School District

Budget Development, Considerations & Assumptions

- “Rollover Budget” - **\$36,277,275, -1.47%, -\$540,665**
 - Process & Considerations:
 1. Review existing general fund positions & known vacancies from 2024-25
 2. Salaries
 - Expiration of two collective bargaining agreements and one other
 - Budget projections based on reasonable assumptions and affordability factors in absence of settled contracts



Mechanicville City School District

Budget Development, Considerations & Assumptions

- “Rollover Budget” - **\$36,277,275, -1.47%, -\$540,665**
 - Process & Considerations:
 - 1) Current programming with known contractual increases and assumptions for others unknown
 - 2) Apply ERS & TRS rate increases
 - ❖ ERS increase from 15.2% to 16.5%
 - ❖ TRS slight decrease from 10.02% to 9.59%



Mechanicville City School District

Budget Development, Considerations & Assumptions

- “Rollover Budget” - **\$36,277,275, -1.47%, -\$540,665**
- 5. Apply Fixed Costs & Assumptions – Costs beyond our control
 - At minimum \$1.2 million cost increases over 24-25 budget
 - Debt Service – Increase of \$603,914
 - Electricity & Utilities
 - CPI increase – currently over 4%
 - Health insurance increases – **15.25%-22%**

**District is seeking additional cost saving options –
focusing on current and long term stability**



Mechanicville City School District

Proposed Budget Highlights

- Tentative budget to budget is a **decrease** by 1.47% or **-\$540,665**
- Proposed tax levy increase is 3.94% or \$604,817
 - Allowable 25-26 Property Tax Cap limit with exclusions: **7.58%**
 - Less than allowable by **\$558,564**
- State Aid Decrease (overall) = **-1.77%/\$304,755**
 - Foundation aid = **\$232,723** (Based on Hold Harmless assumption)
 - 23-24 to 24-25 budget increase - \$719,866
 - **Decrease** of \$330,894 from actual 24-25 FA or 58%



2025-26 Summary Revenue vs. Expenses

| Expenditures | Proposed Budget 2025-26 | Budget 2024-25 | \$ Difference | % Difference | % of Budget |
|--------------------------------|----------------------------|-------------------|------------------|-----------------|----------------|
| General Support | \$ 3,830,338 | \$ 3,945,778 | (115,440) | -2.93% | 10.70% |
| Instruction | \$ 17,665,177 | \$ 18,658,502 | (993,325) | -5.32% | 49.36% |
| Transportation | \$ 1,822,870 | \$ 1,822,518 | 352 | 0.02% | 5.09% |
| Employee Benefits | \$ 8,125,439 | \$ 7,920,199 | 205,240 | 2.59% | 22.71% |
| Debt Service | \$ 4,324,857 | \$ 3,720,943 | 603,914 | 16.23% | 12.09% |
| Interfund Transfers | \$ 300,000 | \$ 750,000 | (450,000) | -60.00% | 0.84% |
| BOCES Increase | \$ 208,594 | | 208,594 | | 0.58% |
| Totals: | 36,277,275 | 36,817,940 | (540,665) | -1.47% | |
| Revenues | Proposed 2025-26 | Budget 2024-25 | \$ Difference | % Difference | % of Budget |
| Property Taxes | \$ 15,955,498 | \$ 15,350,682 | 604,817 | 3.94% | 44.59% |
| Payment in Lieu of Taxes | \$ 225,000 | \$ 197,878 | 27,122 | 13.71% | 0.63% |
| State Aid | \$ 16,882,968 | \$ 17,187,721 | (304,753) | -1.77% | 47.18% |
| Other Items | \$ 584,500 | \$ 837,500 | (253,000) | -30.21% | 1.63% |
| Interfund Transfers | \$ - | \$ 95,000 | (95,000) | -100.00% | 0.00% |
| Appropriated from Debt Reserve | \$ - | \$ - | - | 0.00% | 0.00% |
| Appropriated from ERS Reserve | \$ - | \$ - | - | 0.00% | 0.00% |
| Appropriated from TRS Reserve | \$ - | \$ - | - | 0.00% | 0.00% |
| Fund Balance | \$ 2,629,310 | \$ 3,149,160 | (519,850) | -16.51% | 7.35% |
| Totals: | 36,277,275 | 36,817,940 | (540,665) | -1.47% | |

Fund
balance
needed
to
balance
the
budget



2025-26 Proposed Revenues

| Revenue Type | Comment | 2024-25 Budget | 2025-26 Proposed | Change \$ | Change % |
|-------------------------------|--------------|----------------------|-------------------------|------------------------|---------------|
| Local Sources | | \$ 862,500 | \$ 879,595 | \$ 17,095 | 1.98% |
| Federal Sources | | \$ 25,000 | \$ 25,000 | \$ - | 0.00% |
| State Aid | | \$ 17,187,721 | \$ 16,882,967 | \$ (304,754) | -1.77% |
| Payment in Lieu of Taxes | | \$ 197,878 | \$ 225,000.00 | \$ 27,122 | 13.71% |
| Other Property Tax Items | | \$ 45,000 | \$ 40,000.00 | \$ (5,000) | -11.11% |
| Property Taxes (Tax Levy) | | \$ 15,350,681 | \$ 15,955,498 | \$ 604,817 | 3.94% |
| | | | | \$ - | |
| Total | | \$ 33,668,780 | \$ 34,008,060.00 | \$ 339,280 | 1.01% |
| Appropriate Fund balance | Debt Reserve | | | \$ - | 0.00% |
| Appropriate Fund balance | ERS Reserve | | | \$ - | 0.00% |
| Appropriated Fund Balance | TRS Reserve | | | \$ - | 0.00% |
| Appropriated Fund Balance | | \$ 3,149,160 | \$ 2,269,216.00 | \$ (879,944) | -27.94% |
| Total Appropriated F/B | | \$ 3,149,160 | \$ 2,269,216.00 | | |
| | | | | | |
| Total | | \$ 36,817,940 | \$ 36,277,276 | \$ (540,664.00) | -1.47% |



Comparison of Prior Year Projection to 2025-26 Carry Forward Budget

Snapshot of Expenses

| | 2024-25 Prior Year Budget | | 2025-26 Carry Forward Projections | |
|--------------------------------|------------------------------|---------------------|--------------------------------------|-------------------------------|
| Salary, Wages and Benefits | \$23,296,398 | 63.3 % of budget | \$22,218,431 | 61.2% of budget |
| Other | \$13,521,542 | | \$14,058,844 | |
| Total Budget | \$36,817,940 | | \$36,277,275 | |
| Projected Spending Increase | 24-25 10.64% | 25-26 -1.47% | -\$540,665 | Inc/Dec over prior year |



2025-26 Proposed Expenditures

2025-26 Expenditures at a Glance

3/6/2025

| | 2024-25 Proposed Budget | 2025-26 Proposed Budget | \$ Change | % Change |
|----------------------------|-------------------------------|-------------------------------|----------------|----------|
| Salaries | \$ 15,383,811 | \$ 14,100,605 | \$ (1,283,206) | -8.341% |
| Employee benefits | \$ 7,875,315 | \$ 8,117,826 | \$ 242,511 | 3.079% |
| Equipment | \$ 540,795 | \$ 644,742 | \$ 103,947 | 19.221% |
| Supplies & textbooks/other | \$ 653,066 | \$ 613,743 | \$ (39,323) | -6.021% |
| Contract Services | \$ 3,685,313 | \$ 3,758,211 | \$ 72,898 | 1.978% |
| BOCES Services | \$ 4,208,697 | \$ 4,417,291 | \$ 208,594 | 4.956% |
| Debt Service | \$ 3,720,943 | \$ 4,324,857 | \$ 603,914 | 16.230% |
| Interfund transfers | \$ 750,000 | \$ 300,000 | \$ (450,000) | -60.000% |
| Total | \$ 36,817,941 | \$ 36,277,276 | \$ (540,665) | -1.468% |



2025-26 Budget Additions, Facility Needs, etc.

2025-26 Highlights

Snapshot

| Amount | Description | 2024-25 | Did you know? |
|----------------|---|---|---|
| \$100,000.00 | Capital Outlay - Various Interior Doors, Flooring at ES (Under Review) | Flooring replacement in HS 600/700 + Auditorium Corridors | Budget Neutral - Building aidable following year |
| \$35,000.00 | Schedule N- Security Upgrades - Possible new entrance door replacement at High School | ES Entrance doors Replaced | Budget Neutral - Building aidable following year |
| \$3,000,000.00 | Elementary School Roof Replacement - Immediate need due to paper thin/"swiss cheese" condition - Summer 2026 work | | Proposition - <u>No taxpayer impact</u> - funding through realized savings on recent capital project, capital reserve, and transportation purchase |
| \$710,000.00 | 4 new 63 passenger - 50% GF/50% Budget prop- Approval to Bond | | Transportation Aid will offset cost - Aid will be higher than debt service cost |



Actual vs. Allowable Tax Levy History

| Year | Allowable Levy | Allowed but unlevied | Actual Levy |
|-------------|----------------|----------------------|-------------|
| 2012-13 | 1.41% | \$ 20,146.00 | 1.22% |
| 2013-14 | 5.61% | \$ 287,502.00 | 2.93% |
| 2014-15 | 4.17% | \$ 80,701.00 | 3.44% |
| 2015-16 | 3.65% | \$ 82,720.00 | 2.93% |
| 2016-17 | 0.48% | \$ (272,326.00) | 2.79% |
| 2017-18 | 5.35% | \$ 142,740.00 | 4.17% |
| 2018-19 | 4.43% | \$ 241,594.00 | 2.54% |
| 2019-20 | 6.78% | \$ 418,679.00 | 3.62% |
| 2020-21 | 2.83% | \$ - | 2.83% |
| 2021-22 | 3.84% | \$ 543,094.00 | 0.00% |
| 2022-23 | 2.68% | \$ 125,890.00 | 1.79% |
| 2023-24 | 7.49% | \$ 651,411.00 | 2.96% |
| 2024-25 | 4.13% | \$ 611,717.00 | 3.68% |
| 2025-26 | 7.58% | \$ 558,564.00 | 3.94% |
| Totals/Avg. | 4.32% | 3,492,432.00 | 2.77% |

Proposed
Levy





What does a Contingent Budget Mean?

- ☐ If a budget approval is not achieved by:
 - ✓ Simple majority (50% +1 voter approval)

- ☐ If proposed budget is defeated, district has one of the following options:
 - ✓ Resubmit the defeated budget allowing enough time for legal notices;
 - ✓ Submit a revised budget allowing enough time for legal notices;
 - ✓ Adopt a contingency budget
 - ✓ If the resubmitted or revised budget is defeated, the BOE MUST adopt a contingent budget



What does a Contingent Budget Mean?

- ✓ Important to note: If contingent budget is decided, the tax levy can be no greater than the prior year actual tax levy. **No increase is allowed.**

What are non-contingent expenses?

- ❑ Examples of non-contingent expenses include (but not limited to):
 - Capital construction projects (transfer to capital fund)
 - Most equipment;
 - School bus purchases
 - Interscholastic athletics
 - Extracurricular activities
 - Field trips as well as related transportation



What's Next??

- Waiting on NYS Enacted Budget – If not passed by April 1st, working with best known data and information available
- BOE Consideration and final proposed changes/additions, if any
- April 3, 2025 BOE Proposed Budget Adoption
- May 20, 2025 Budget Vote



2025-26 Budget

Questions??