

A large group of children and adults are gathered in a school gymnasium. The children are arranged in many rows, filling most of the floor. They are wearing various casual clothes. In the background, there are basketball hoops and a sign that says "Leland School". The gym has a high ceiling with exposed beams and lights. The entire image is framed by a thick yellow border.

# Budget Hearing 2025 - 2026

May 6, 2025

# District Goals and Mission Statement

- Students will graduate college and career ready.
- Students will productively engage in their school community.
- Students will be digitally fluent by demonstrating the ability to live productively and safely in a technology-influenced society.



# Guiding Principles

- The budget is the financial representation of our academic program.
- Our district goals must drive how we utilize our limited financial and human resources.
- We must use data to guide our decisions.
- Where possible, we will reduce staff through attrition.
- Where reasonable, we will make reductions.
- Where reasonable, we will use fund balance/reserves.

# Financial Information

- Expenses
- Revenue
- Fund Balance and Reserves





# Expenses



# Employee Benefits

- **TRS Contribution Rate**
  - Decrease from 10.11% to 9.59%
  - Budget Impact - Decrease of \$2,626
- **ERS Contribution Rate**
  - Increase from 15.2% to 16.5%
  - Budget Impact - Increase of \$145,286



# Employee Benefits

- Health Insurance
  - Premium Increases
    - Medical
      - 9.5% Highmark Plans
      - 10.95% CDPHP Plans
    - Prescription
      - 3%
  - Budget Impact of \$1,255,009



# Budget Numbers - Expenditures

	2024-2025	2025-2026	Change	% of Budget
Salaries	\$33,241,900	\$33,707,851	\$465,951	48.50%
Benefits	\$18,686,914	\$20,215,183	\$1,528,269	29.08%
Contractual Items	\$3,564,143	\$3,669,660	\$105,517	5.28%
Tuitions	\$1,201,915	\$1,312,080	\$110,165	1.89%
Equipment/Supplies	\$1,937,524	\$1,967,455	\$29,931	2.83%
BOCES	\$4,818,958	\$5,122,822	\$303,864	7.37%
Debt Service	\$2,950,511	\$3,328,849	\$378,338	4.79%
Interfunds Transfers	\$210,000	\$180,000	(\$30,000)	0.26%
	\$66,611,865	\$69,503,900	\$2,892,035	100.0%



# Revenue





# Property Tax Levy

- Tax Cap
  - 2.41%
  - Revenue Increase of \$871,585
  - At Tax Cap Limit



# Foundation Aid

- 2025-26
  - On Formula
  - \$1,066,972 Increase (5.96%)
  - Total Foundation Aid: \$18,964,893
  - 28.3% of Revenue



## State Aid

	<b>2024-2025 Budgeted Aid</b>	<b>2025-2026 Budgeted Aid</b>	<b>Difference</b>
Foundation Aid	\$17,897,921	\$18,964,893	\$1,066,972
Building Aid	\$1,509,078	\$2,055,637	\$546,559
Reimbursable Aids	\$6,230,730	\$6,451,994	\$221,264
Total	\$25,637,729	\$27,472,524	\$1,843,795

# Outside Groups

- Going Back to Charging Outside Groups for Weekend Custodian
  - Weekend Usage Requires a Custodian to be Present

# Fund Balance and Reserves





# Strategic Use of Fund Balance and Reserves

- Support the Budget with the Same Level
  - Fund Balance
  - Reserves



# Revenue & Fund Balance

	2024-2025	2025-2026	Change	% of Revenue
Property Tax Levy	\$36,150,533	\$37,022,118	\$871,585	53.27%
State Sources	\$25,637,729	\$27,472,524	\$1,834,795	39.53%
Federal Source	\$200,000	\$180,000	(\$20,000)	0.26%
Other Local	\$1,951,995	\$2,222,650	\$270,655	3.20%
Interfund Revenue	\$65,000	\$0	(\$65,000)	0.00%
Assigned Fund Balance	\$1,631,608	\$1,631,608	\$0	2.35%
Planned Use of Reserves	\$975,000	\$975,000	\$0	1.40%
Total	\$66,611,865	\$69,503,900	\$2,892,035	100.00%

# Instructional Side



# Objective

- Erase \$1.6 Million Deficit While...
  - Elementary
    - Improve the Student-Teacher Ratio
    - Maintain AIS Teachers
    - Improve the Delivery Model in Special Education
      - Co-teaching



# Objective

- Erase \$1.6 Million Deficit While...
  - Middle School
    - Maintain Teaming Structure
  - High School
    - Maintain Pathways for Students
      - Electives





# Elementary and Special Education

- Moving to Co-Taught Model for Delivery of Instruction
  - Better for All Students, Both Special Education and General Education
- Implementation
  - Grades 2 - 5
  - All 3 Elementary Schools
  - Not Every Classroom will be Co-Taught

# Elementary and Special Education

- Co-Taught Requires Addition of 3 Teachers
  - 1 - Replacement of MS Special Education Retirement
  - 2 - Replacement of Retiring Classroom Teachers with Special Education Teachers
- Net FTE Increase for Elementary Level
  - 1 Teacher



# Elementary and Special Education

- Reduction of 9 Aides
  - 1 - Needs Based
  - 5 - Change in Special Education Delivery Model
  - 3 - Library Aides
    - Note: 2 hours of aide time for clerical tasks will be provided
- Reassignment of Teaching Assistants
  - 2 - From AMS to ES
- Addition of Teaching Assistant
  - 1 - Aide Moving to Teaching Assistant Position

# Co-Taught and Student-Teacher Ratio

Reduced student-teacher ratio can only be accomplished by moving to a co-teaching model because:

- Co-teaching allows the District to reduce the number of aides
- Savings of reducing aides allows for replacing general education teachers with special education teachers
- Additional special education teachers allows the District to implement co-teaching

# Projected Class Size and Student-Teacher Ratios

- Currently
  - 7 Classes with a Student-Teacher Ratio of 25:1 or more
- Next Year (Projected)
  - 3 Classes with a Student-Teacher Ratio of 25:1 or more





# Elementary

- Maintaining 6 AIS Teachers

2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
8 AIS 2 IS	9 AIS 1 IS	9 AIS 0 IS	6 AIS 0 IS	6 AIS 0 IS	6 AIS 0 IS



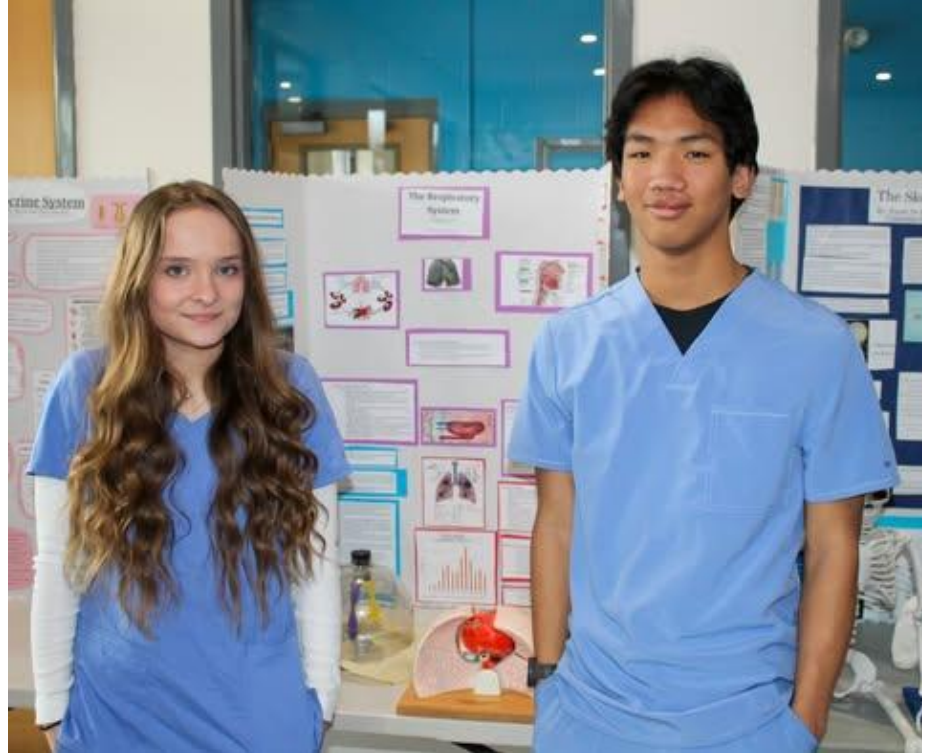
# Middle School

- Reduction of 1 FTE
  - Needs Based in Special Education
  - Retirement
- Reassignment of 2 Teaching Assistants to the Elementary Level
- Maintain Teaming



# High School

- Reduction of 2 FTE
  - 2 Attrition
    - 1 Retirement
    - 1 Resignation
- Impact on Scheduling
  - 1 FTE
    - Social Studies



# High School

- Replacing
  - Physical Education
  - English
  - Technology with Business
    - No Business Program Since 2010-2011





# District Office

- IT Department
  - 1 FTE - Attrition





# Additions

Additions = \$57,753

- Athletics Department
  - Addition of Girls Wrestling Assistant Coach (\$7,847)
  - Unified Bowling
    - From Grant to General Fund (\$3,000)
- Nursing
  - 0.4 FTE (\$46,906)
    - Increase Time Required at Parker School
    - Small Increase in District

A large group of children, mostly young boys and girls, are sitting on the floor in a school hallway. They are all looking towards the front of the hallway, where a presentation is likely taking place. The children are dressed in casual clothing, and the hallway has a checkered tile floor. In the background, there are several adults standing near the doors, and the walls are decorated with various posters and signs. The overall atmosphere is one of a formal school assembly or presentation.

# Summary and Next Steps

# Balancing the Budget



# Deficit Reduction

- Reduce Modified Rollover Budget to Erase \$1.6 Million Deficit

Deficit	-\$1,611,757
Attrition	\$348,235
Breakage	\$535,157
Aide Reductions	\$164,765
Other Adjustments	\$382,441
Revenue Adjustments	\$181,159
Final Deficit	\$0



# Attrition

Attrition = \$348,235

- 2 Teachers
- 2 Aides





# Breakage

Breakage = \$535,157

- 10 Retiring Teachers



# Reductions

Reductions = \$164,765

- 6 Aides

Note: 0 Layoffs



# Total Reductions

- Total Reductions
  - 9 Aides
    - 0 Layoffs
  - 2 Teachers
    - 0 Layoffs
  - 1 District Office
    - 0 Layoffs



# Revenue Adjustments

Revenue Adjustments = \$181,159

- Interest Income
- Building Use Fees
- Tuition
- Excess Cost Aid





# Budget Summary

	<b>2024-2025</b>	<b>2025-2026</b>	<b>Change</b>
Expenditures	\$66,611,865	\$69,503,900	\$2,892,035
Revenue	\$64,005,257	\$66,897,292	\$2,892,035
Difference	\$2,606,608	\$2,606,608	\$0
Assigned Fund Balance	\$1,631,608	\$1,631,608	\$0
Planned Use of Reserves	\$975,000	\$975,000	\$0
Difference	\$0	\$0	



# Budget Summary

- Budget to Budget Increase
  - \$2,892,035
  - 4.34%



# Vehicle Replacement Proposition

- Bus Replacement Cost - \$971,099
  - 6 - 65 Passenger Buses
  - 71% State Aid on Bus Purchases



# Vehicle Replacement Proposition

Total Principal	\$971,099
Add Finance Cost	\$121,444
Total Purchase Cost	\$1,092,543
Less State Aid	\$774,613
Total Taxpayer Cost	\$317,930 (\$63,586 Annually)

# Electric Vehicle Mandate

- **Fleet Electrification Study**
  - Partially Funded by NYSERDA
  - Final Report - Approximately End of May
  - Will Develop a Plan Post-Report



# Board of Education Election

- Three Open Seats
- Three-Year Terms
- Candidates (As They Appear on the Ballot):
  - Samantha Hicks
  - Christopher Phillips
  - Allison Masse
  - Meghan McGarry





# The Vote

- Tuesday, May 20
- 7:00 a.m. to 9:00 p.m.
- Averill Park High School Auxiliary Gym

