



# **2025-26 General Fund Budget Hearing**

*May 6, 2025*

# The 2025-26 Budget Bottom Line:

The proposed budget:

1. Reduces seven positions primarily through retirement or resignation
2. Maintains all student programming including courses, clubs, and sports
3. Adds a middle/high school reading teacher for both instruction and coaching
4. Adds indoor winter modified track to our athletics offerings
5. Includes support for the K-8 math program and K-5 reading and writing program
6. Supports ongoing training of staff in all areas of operations
7. Includes a *Capital Outlay Project* that improves our energy efficiency at Springhurst and results in new aid to the district in 2025-26
8. Carries a 3.62% tax levy increase (established by the district) that results in a **projected** decrease in tax rate (established by the town) from \$20.7084/\$1,000 of assessed value to \$20.0551/\$1,000 of assessed value

# Budget Goals for the 2025-26 Budget

*The budget will provide support for:*

1. Evidence-based training for faculty and staff in targeted areas of teaching, learning, student support, personnel management, facilities planning, and family engagement (*Administration, Program, and Capital*)
2. Investing in and maintaining rigorous, culturally rich, relevant, externally validated curriculum models, instructional materials, and technology solutions that promote improved student outcomes (*Program*)
3. Student support services including:
  - expanded social and emotional learning opportunities,
  - a strong mental health and related services team at each school, and
  - expanded opportunities for student participation in interscholastic athletics and clubs and activities (*Program*)
4. Collective bargaining agreements (contracts) that are supportive of the ongoing improvements in faculty and staff working conditions that are aligned to and directly supportive of the District's Strategic Points of Focus and Goals (*Program, Capital*)
5. Continued investments in facilities and facilities staff to ensure that our buildings support and enhance teaching and learning environments that are safe, secure, healthy, and welcoming (*Capital*)

# Budgeting Actions that Support the Design

- Balancing the need for effective programming, program support, and training for students and staff with the impact of the tax burden on taxpayers
- Maximizing state aid (*BOCES, Building, Transportation, etc.*) to make the best use of every taxpayer dollar
- Continuing to build and manage long-range strategic plans for consistency and stability in district programming and operations
  - Managing financial reserves to allow for consistency and predictability from one budget year to the next
- Communicating our budgeting plans to the community consistently and transparently

# Student Enrollment

## 2019-2026

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26 <i>Projected</i>
<b>K-5</b>	721	698	703	698	714	678	618
<b>6-8</b>	326	360	354	367	342	344	369
<b>9-12</b>	469	435	455	453	438	459	453
<b>TOTAL</b>	1,493	1,516	1,493	1,512	1,518	1,481	1,440

# Staffing Total

## 2019-2026

Year	Full-time Teachers	Related Services Providers	Part-time Teachers	Special Education Teaching Assistants	General Education Teaching Assistants	Teacher Aides/ Monitors	Custodial, Perm. Sub, and Support Staff	Administrators	Total
<b>2025-26</b>	153	23.5	1	41	4.5	21.5	39	15	<b>298.5</b>
<b>2024-25</b>	155	24	3	40.5	4.5	21	38	16	<b>302</b>
<b>2023-24</b>	156	24	3	42.5	3.5	21	38	16	<b>304</b>
<b>2022-23</b>	149	23	3	39.5	3.5	19	43	15	<b>295</b>
<b>2021-22</b>	152	22	3	38.5	2.5	16	40	13	<b>287</b>
<b>2020-21</b>	148	22	2	33.5	2.5	17	38	13	<b>276</b>
<b>2019-20</b>	148	22	2	38.5	2.5	19	42	13	<b>282</b>

# Major Cost Drivers of the District Budget:

- Legal settlement (one-time increase of \$650,000)
- Health care costs for active and retired employees (estimated increase of \$462,734)
- Staffing based on student needs and current labor contracts (estimated increase of \$320,321)
- Services to students with disabilities (estimated increase of \$386,932)
- Transportation costs (estimated increase of \$191,536)
- Debt service on facilities projects (estimated increase of \$158,876)

# Proposed Expenditures

Expense Category	2024-25 Adopted	2025-26 Proposed	Variance	
			\$	%
<b>Salaries</b>	30,376,436	30,647,823	271,387	0.89%
<b>Benefits</b>	12,657,299	13,143,678	486,379	3.84%
<b>Debt Service/Transfers</b>	2,793,050	2,961,926	168,876	6.05%
<b>BOCES Services</b>	3,060,005	3,397,556	337,551	11.03%
<b>Facilities &amp; Technology (without Settlement)</b>	3,039,190	2,926,792	-112,398	-3.70%
<b>Transportation</b>	1,863,400	2,053,163	189,763	10.18%
<b>Special Education (non-BOCES)</b>	2,005,774	2,105,500	99,726	4.97%
<b>Central Administration</b>	828,997	952,209	123,212	14.86%
<b>Settlement</b>	0	650,000	650,000	N/A
<b>Other</b>	970,257	1,003,805	33,548	3.46%
<b>Total</b>	<b>57,594,408</b>	<b>59,842,452</b>	<b>2,248,044</b>	<b>3.90%</b>

# Adopted Expenditures Summary

Expense Category	Current Year	2025-26	Change	
<b>Administrative</b>	\$6,142,860	\$6,332,031	3.08%% <b>+\$189,171</b>	
<b>Capital*</b>	\$7,107,622	\$7,916,428	11.38% <b>+\$808,806</b>	
<b>Program</b>	\$44,343,926	\$45,593,993	2.82% <b>+\$1,250,067</b>	
<b>Total</b>	\$57,594,408	\$59,842,452	\$2,248,044	3.90%

# The Preliminary 2025-26 Administrative Budget

Current Year	2025-26	Change
\$6,142,860	\$6,332,031	3.08% +\$189,171

## **Projected cost increases due to:**

1. Salary and benefits of district office administrators and staff
2. Health insurance of district office administrators and staff
3. General liability insurance premiums

# The Preliminary 2025-26 Capital Budget

Current Year	2025-26	Change
\$7,107,622	\$7,916,428	11.38% +\$808,806

## **Projected cost increases due to:**

1. Salary and benefits
2. Legal settlement (\$650,000)\*
3. Maintenance initiatives\*\*
4. Contractual cost increases (cleaning, landscaping, security)

\* *Moved Settlement from Administrative to Capital on advice of legal counsel and auditors*

\*\* *See next slide for additional details*

## **The 2025-26 Capital Budget includes:**

A \$100,000 “Capital Outlay” Investment Project that:

1. Aligns to our long-range facilities plan
2. Must be approved by the NYS Education Department
3. Results in additional state building aid

The facilities committee is reviewing project options at this time.

# The Preliminary 2025-26 Program Budget:

Current Year	2025-26	Change
\$44,343,926	\$45,593,993	2.82% +\$1,250,067

## Projected costs increases due to:

1. Salaries and benefits of current staffing in all buildings
2. ERS/TRS pension rates
3. Out-of-district programs for students with disabilities
4. Transportation contract costs and BOCES program and service costs
5. Continuation of Illustrative Mathematics and Bookworms curriculum implementation, and Primary Project support program
6. Additional clubs and athletic teams

# Springhurst Elementary

## 2025-26 Projected Section Sizes for Grade-Level Cohort

Grade	2024-25 Enrollment	2024-25 Number of Sections	2024-25 Students per Section	2025-26 Projected Enrollment	2025-26 Projected Number of Sections	2025-26 Projected Students per Section	8-year average of Students per Section	Contractual Limits on Students per Section
K	81	5	16/17	85*	5	17	18/19	27
1st	111	6	18/19	81	4 (-2)	20/21 (+2)	19	28
2nd	103	5	20/21	111	6	18/19 (-2)	19/20	28
3rd	115	5	23	103	5	20/21 (-2)	20/21	30
4th	126	6	21	115	5	23 (+2)	20/21	30
5th	145	6	24/25	126	5(-1)	25 (+0/1)	20/21	30
<b>TOTAL</b>	<b>707</b>	<b>33</b>	<b>-</b>	<b>618</b>	<b>30</b>	<b>-</b>	<b>-</b>	<b>-</b>

\*As of 5/5, there are 78 students in registration status

# Proposed Revenues

as of 4/22/25

Revenue Source	2024-25 Adopted	2025-26 Preliminary	Variance	
			\$	%
<b>Property Taxes</b>	44,437,288	<b>\$46,045,943</b>	<b>\$1,608,655</b>	<b>3.62%</b>
<b>State Aid</b>	8,943,727	8,943,009*	-718	-0.01%
<b>Tuitions</b>	1,093,500	1,093,500	0	0.00%
<b>Sales Taxes</b>	975,000	1,000,000	25,000	2.56%
<b>Health Services</b>	593,000	593,000	0	0.00%
<b>Interest</b>	400,000	450,000	50,000	12.5%
<b>Other</b>	337,000	347,000	10,000	2.97%
<b>Appropriated Reserve</b>	814,893	1,370,000**	555,107	68.12%
<b>Total</b>	<b>57,594,408</b>	<b>59,842,452</b>	<b>2,248,044</b>	<b>3.90%</b>

\*The NYS Budget has not yet been adopted. Additional building aid may change the tax cap amount.

\*\*This includes \$650,000 towards the legal settlement and \$500,000 to offset taxes, plus use of Tax Cert & ERS Reserves

# Estimated Impact of Tax Levy on Tax Rate

*Current Tax Rate/1000 of assessed value = \$20.7084*

<b>Proposed Tax Levy Increase</b>	<b>Estimated Tax Rate*</b>
3.62%	\$20.0551
3.50%	\$20.0328
3.25%	\$19.9844
3.00%	\$19.9360

*\*Final tax rate is determined by the Town of Greenburgh*

## Tax Cap Calculation (based on NYS formula)

Prior Year Tax Levy		\$44,437,288
x	Tax Base Growth Factor	x 1.0144
		\$45,077,185
-	Allowable Exclusions for Previous Year	- \$1,326,454
		\$43,750,731
x	Lessor of CPI* (2.9%) or 2%	+ \$875,015
Tax Levy Limit		\$44,625,746
+	Allowable Exclusions for Current Year	+ \$1,423,453
<b>Maximum Allowable Tax Levy (3.63% Increase)</b>		<b>\$46,049,199</b>

\*CPI = Consumer Price Index

# Historical Trend of Budget and Tax Levy Increases

Year	Budget-to-Budget	Tax Levy	Allowable Tax Levy Cap
2016-17	1.00%	0.00%	0.00%
2017-18	1.70%	2.50%	3.30%
2018-19	3.98%	0.97%	3.69%
2019-20	3.76%	2.80%	4.04%
2020-21	1.25%	3.87%	3.87%
2021-22	4.17%	2.86%	2.86%
2022-23	4.79%	0.48%	2.84%
2023-24	7.45%	3.59%	5.02%
2024-25	4.33%	4.28%	4.28%
2025-26 ( <i>proposed</i> )	3.90%	3.62%	3.63%
10-year average	3.63%	2.50%	3.35%

# Next Steps:

1. Finalize the budget newsletter
2. Prepare for the May 20 budget vote and school board election
3. Review the budget development process with the administrative council and finance committee to identify areas for improvement
4. Continue the development of long-range plans