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# 2025-2026 BUDGET VOORHEESVILLE CSD

May 12, 2025  
2025-2026 Proposed Budget  
Public Hearing

## Voorheesville CSD Vision Statement:

The Voorheesville Central School District is an engaging and supportive community of learning where everyone can participate and thrive at their highest potential.

## Voorheesville CSD Mission Statement:

The mission of the Voorheesville Central School District is to provide all students a strong foundation of knowledge and experiences in a safe and supportive environment to prepare them to be productive members of the global society and to value life-long learning.

# Voorheesville CSD Goal Statements -

- The Budget will adhere to our board goals that encompass student achievement, staffing, financial responsibility, communication, and safe/ supportive learning environment.
- The goal of the budget is to provide as many sustainable program for students that limits the impact on taxpayers to only what is needed.

# Voorheesville Budget Planning for 2025 - 2026

## Process to date

- District and building administration along with department supervisors evaluate current and future programs. They prepare budget propositions for the 25-26 to be submitted/discussed with the Superintendent and Business Official from November-the end of January.
- Topics range from facilities projects, safety initiatives, mental health supports, curriculum supports, personnel, etc. Including reviews of:
  - Student needs: enrollment, academic and SEL supports, learning opportunities, professional development/training for staff
  - Non-instructional needs: Facility, Transportation, Equipment, etc.
  - Cost Increases: Contractual, Health Insurance, Employee Benefits.
- Superintendent budget and recommendations stem from district level recommendations that align with Board Goals.

# HIGHLIGHTS OF DRAFT BUDGET

- Does **not** exceeded Tax Levy Limit.
- **Preserves all current programs and services for student.**
  - Includes but not limited to: instruction, social emotional programming, special education, extra-curricular, community programs, etc.
- Maintains current class sizes.
- Proposes staff reduction, whenever possible, through attrition.
- Continues \$100,000 capital outlay projects to address deferred maintenance issues- Roofing repair- MS/HS
- Includes only necessary increases:
  - Add a part-time social worker at MS to address caseload.
- Increased costs such as known debt (capital project) and areas outside of District control (health insurance/employee benefits) are controlling budget.

# Voorheesville Budget Planning for 2025 - 2026

Expenditures by Category:	2024 - 2025 Budget Expenditures	2025 - 2026 Estimated Expenditures	Difference
General Support	\$3,723,714	\$4,072,677	\$348,963
Instruction	\$16,353,735	\$16,921,370	\$567,635
Pupil Transportation	\$1,385,901	\$1,599,736	\$213,835
Community Services	\$77,349	\$77,349	-0-
Employee Benefits	\$8,893,407	\$9,785,071	\$891,664
Debt Service	\$878,260	\$1,899,047	\$1,020,787
Interfund Transfer	<u>\$3,170,000</u>	<u>\$170,000</u>	<u>(\$3,000,000)</u>
<b>Total Expenditure Categories:</b>	<b>\$34,482,366</b>	<b>\$36,025,250</b>	<b>\$42,884 .12%</b>

# Voorheesville Budget Planning for 2025 - 2026

<b>Expenditures by Category:</b>	<b>Difference from 24-25 to 25-26 Budget Draft #2</b>	<b>Explanation</b>
General Support	\$348,963	Contractual increases; realign BOCES expenses; Service Contracts; Property insurance
Instruction	\$567,634	Contractual increases; BOCES; Special Education tuition; .4 Social Worker
Pupil Transportation	\$213,835	New Transportation Software; Equipment for new Transportation facility; Contractual increases
Community Services	-0-	No Change



# Expenditure Continued

Expenditures by Category:	Difference from 24-25 to 25-26 Budget Draft #2	Explanation
Employee Benefits	\$891,664	Increase due to ERS, TRS, health insurance prescription drug costs
Debt Service	\$1,020,787	Increase necessary for \$25.6m project, EPC, and new bus borrowings
Interfund Transfer	<u>(\$3,000,000)</u>	Interfund transfer to Capital - completes the December 6, 2022 Voter Authorized transfer(s)
<b>Total Expenditure Categories:</b>	<b>\$42,884 .12%</b>	

# Voorheesville Budget Planning for 2025 - 2026

2025 - 2026 Tax Cap (Tax Levy):	\$22,253,153
2024 - 2025 Actual Tax Cap (tax levy):	<u>\$21,000,114</u>
Dollar Difference:	\$1,253,039
Total Tax Cap Percent Increase:	5.97%
<b>Increase necessary for new debt:</b>	<b><u>2.50%</u></b>
Balance of tax cap increase for all other expenses:	3.47%

# Voorheesville Budget Planning for 2025 - 2026

Income Sources:	2024 - 2025 Budget Revenues	2025 - 2026 Estimated Revenues - Draft #2	Difference
State & Federal Aid	\$9,055,694	\$9,688,156	\$632,462
Other Revenue Sources	\$564,500	\$676,485	\$111,985
Tax Cap	\$21,000,114	\$22,253,153	\$1,253,039
Appropriated Reserve - Capital/ Retirement Reserves	\$3,000,000	\$726,703	(\$2,273,297)
Fund Balance:	<u>\$ 862,059</u>	<u>\$1,180,753</u>	<u>\$318,694</u>
<b>Total Income Sources:</b>	<b>\$34,482,366</b>	<b>\$34,525,250</b>	<b>\$42,884</b> <span style="color: red;">  </span>

## SUMMARY OF DRAFT 2 BUDGET

25-26 Estimated Revenues	<b>\$34,525,250</b>
25-26 Estimated Expenses	<b>\$34,525,250</b>
<b>Difference:</b>	<b>\$ -0-</b>

## 2025 - 2026 THREE PART BUDGET - SUMMARY

Administrative	\$3,770,547
Program	\$25,725,548
Capital	\$ 5,029,155
<b>Total:</b>	<b>\$34,525,250</b>

# ESTIMATED TAX RATES BASED ON PRELIMINARY MAY 1<sup>st</sup> ASSESSMENT DATA

- 2024 - 2025 Tax rate on True Value: \$14.97 per \$1,000 full value
- 2025 - 2026 Estimated Tax Rate on True Value: \$14.60 per \$1,000 full value
- Represents an estimated (2.50%) decrease in the True Value rate

**TENTATIVE/Estimated rates including equalization- Could be subject to change and out of District control based upon equalization/assessment rates.**

Town: 24-25 rate per \$1,000 assessed  
assessed

Berne	\$36.08
Guilderland	\$18.26
New Scotland	\$21.39

EST 25-26 rate per \$1,000

\$38.42	6.48% increase
\$19.47	6.60% increase
\$22.46	5.00% increase

# Voorheesville Budget Planning for 2025 - 2026

## Bus Proposition for May 20, 2025

- 2 Large 72-Passenger Diesel School Buses at a cost not to exceed \$371,000

**RESOLVED**, That the Board of Education of the Voorheesville Central School District, in the County of Albany, New York (the "District"), (a) is hereby authorized to purchase various school buses and vehicles for use by the District and to expend \$371,000 therefor; (b) that a tax is hereby voted in the aggregate amount of not to exceed \$371,000 to pay such cost, said tax to be levied and collected in installments in such years and in such amounts as shall be determined by said Board of Education; and (c) that in anticipation of said tax, bonds of the District are hereby authorized to be issued in the principal amount of not to exceed \$371,000 and a tax is hereby voted to pay the interest on said bonds as the same shall become due and payable.

# Voorheesville Budget Planning for 2025 - 2026

**RESOLVED,** Shall the Board of Education of the Voorheesville Central School District be authorized to (1) establish a reserve fund to be known as the Bus Purchase Reserve Fund effective July 1, 2025, the purpose of which is to finance the cost of acquisition of school buses, vehicles and transportation related equipment and, (2) commencing with the 2024-2025 school year and in each of the next nine (9) fiscal years, deposit into said Bus Purchase Reserve Fund the amount received from the State of New York as transportation aid, amount received from the sale of used buses, such portion of the unallocated fund balance as determined by the Board of Education, or any other amount authorized by the District voters? The ultimate amount of such Fund is \$5,000,000.00. The probable duration of such Fund is ten (10) years.



# Voorheesville Budget Planning for 2025 - 2026

## Budget Calendar - page I

- **December 9:** Budget Calendar presented to Board of Education for approval
- **December 2024:** Budget Discussion at Cabinet
- **January 6, 2025:** Budget Planning Presentation
- **January 15, 2025:** Finalized Budgets due from Administration/Supervisors
- **February 3, 2025:** Board of Education Meeting: Presentation of Superintendent's Draft Budget; Long Range Financial Plan Presentation by district financial advisors
- **February 24, 2025:** Board of Education Candidate Petitions Available
- **March 1, 2025:** Submit 2024-2025 calculation of tax levy limit to Office of State Comptroller
- **March 3, 2025:** Board of Education Meeting: Presentation of Superintendent's Proposed Budget Presentation
- **April 2-April 24, 2025:** Publication of legal notices of school budget hearing and budget vote
- **April 7, 2025:** Final budget presentation by the Superintendent; Board adopts budget and Property Tax Report Card
- □ **April 21, 2025: Deadline for Board of Education Candidates Petitions. Due by 5:00 pm**

# Voorheesville Budget Planning for 2025 - 2026

## Budget Calendar - page 2

- **April 22, 2025:** Absentee ballots made available to requestors
- **April 23, 2025:** Reserve Budget Meeting for adoption if needed; BOCES Board of Ed Meeting
- **April 25, 2025:** Latest date for Board to adopt Budget
- **April 28, 2025:** Submit Property Tax Report Card to SED and local newspaper of general circulation (day after BOE adopts)
- **May 5, 2025:** Public Budget Documents available at school buildings and public library
- **May 12, 2025:** Budget Hearing 6:00 PM
- **May 13 2025:** Budget Brochure mailed to community
- **May 20, 2025:** Budget Vote and Board Trustee Election; Absentee Ballots must be received by 5:00 pm

**Questions?**  
**Thank You**

