

HARPURSVILLE CENTRAL SCHOOL DISTRICT

Budget Hearing For the
2025-2026 School Year
& Use of Repair Reserve Hearing
May 7, 2025



Tonight's Topics

- **REPAIR RESERVE HEARING**
- Budget goals
- Projected revenues
 - State aid – based on Legislative proposal and CBO projections
- Expenditure discussions
- Capital Outlay
- Bus Vote
- Next steps



Repair Reserve

- The Repair Reserve Fund is used to pay the cost of repairs to capital improvements or equipment, which repairs are of a type not recurring annually or at shorter intervals. Sources of funds include budgetary appropriations or other revenues that may be legally appropriated and are not required by law to be paid into any other fund or account
- Expenditures from this reserve may be made only after a public hearing has been held requiring 2/3 majority vote of BOE, except in emergency situations. If no hearing is held, the amount expended must be repaid to the reserve fund over the next two subsequent fiscal years.



Repair Reserve Continued

- Elevator in the science wing stopped working the week of April 14-18
- At the BOE meeting on April 16th, the BOE authorized TKE to perform the work
- Today we are having a hearing and asking for BOE approval to use the Repair Reserve to fund the project.



Budget Goals

- Be mindful of current and future needs
- Provide an instructional program that meets the educational needs of **ALL** students
- Promote the fiscal health and stability of the school district



Capital Outlay Project

Fiscal Year 2025-26

- We are looking to continue the work on the external doors in the High School.



Expenditures

Developed using:

- Known benefit rate changes
- Known contractual costs/estimated contractual increases
- Known debt service payments
- BOCES services based on the Final Request for Services
- Historical and market trends; current year projections



Expenditures

EXPENDITURES	2024-25 BUDGET	2025-26 PROPOSED BUDGET 5/7/25	% CHANGE BUDGET TO BUDGET	\$ CHANGE BUDGET TO BUDGET
INSTRUCTIONAL SALARIES	\$ 5,107,665.00	\$ 5,150,732.00	0.84%	\$ 43,067.00
NON-INSTRUCTIONAL SALARIES	\$ 2,425,464.00	\$ 2,597,868.00	7.11%	\$ 172,404.00
EQUIPMENT	\$ 70,000.00	\$ 65,000.00	-7.14%	\$ (5,000.00)
CONTRACTUAL EXPENSES	\$ 2,051,750.00	\$ 2,195,500.00	7.01%	\$ 143,750.00
MATERIALS AND SUPPLIES	\$ 508,750.00	\$ 525,000.00	3.19%	\$ 16,250.00
BOCES	\$ 4,941,651.00	\$ 4,920,095.00	-0.44%	\$ (21,556.00)
DEBT SERVICE	\$ 2,688,740.00	\$ 3,054,098.00	13.59%	\$ 365,358.00
BENEFITS	\$ 5,610,735.00	\$ 5,965,903.00	6.33%	\$ 355,168.00
TRANSFERS	\$ 135,100.00	\$ 135,100.00	0.00%	\$ -
TOTAL	\$ 23,539,855.00	\$ 24,609,296.00	4.54%	\$ 1,069,441.00



3-PART: ADMINISTRATIVE COMPONENT

EXPENDITURES	2024-25 BUDGET	2025-26 PROPOSED BUDGET 5/7/25	VARIANCE
Board of Education	\$ 38,250.00	\$ 40,500.00	\$2,250.00
Chief School Officer	\$ 225,288.00	\$ 236,823.00	\$11,535.00
Finance	\$ 318,783.00	\$ 335,756.00	\$16,973.00
Staff	\$ 114,529.00	\$ 156,134.00	\$41,605.00
Special Items	\$ 246,217.00	\$ 265,693.00	\$19,476.00
Administration-Instruction	\$ 696,637.00	\$ 736,939.00	\$40,302.00
Employee Benefits	\$ 633,452.00	\$ 671,761.00	\$38,309.00
TOTAL	\$ 2,273,156.00	\$ 2,443,606.00	\$170,450.00



3-PART: PROGRAM COMPONENT

EXPENDITURES	2024-25 BUDGET	2025-26 PROPOSED BUDGET 5/7/25	VARIANCE
Teaching	\$ 9,173,990.00	\$ 9,210,972.00	\$36,982.00
Library & Audiovisual	\$ 105,015.00	\$ 106,878.00	\$1,863.00
Computer Assisted Instruction	\$ 767,424.00	\$ 794,416.00	\$26,992.00
Guidance	\$ 154,582.00	\$ 100,548.00	(\$54,034.00)
Educational Related Support Services	\$ 332,340.00	\$ 401,361.00	\$69,021.00
Co-Curricular Activities	\$ 67,734.00	\$ 73,212.00	\$5,478.00
Interscholastic Athletics	\$ 296,405.00	\$ 300,938.00	\$4,533.00
Transportation	\$ 1,255,249.00	\$ 1,347,086.00	\$91,837.00
Employee Benefits	\$ 4,611,463.00	\$ 4,905,762.00	\$294,299.00
Interfund Transfers	\$ 35,100.00	\$ 35,100.00	\$0.00
TOTAL	\$ 16,799,302.00	\$ 17,276,273.00	\$476,971.00



3-PART: CAPITAL COMPONENT

EXPENDITURES	2024-25 BUDGET	2025-26 PROPOSED BUDGET 5/7/25	VARIANCE
Operation and Plant Maintenance	\$ 1,312,837.00	\$ 1,346,939.00	\$34,102.00
Buses	\$ -	\$ -	\$0.00
Employee Benefits	\$ 365,820.00	\$ 388,380.00	\$22,560.00
Debt Service	\$ 2,688,740.00	\$ 3,054,098.00	\$365,358.00
Other Transfers	\$ 100,000.00	\$ 100,000.00	\$0.00
TOTAL	\$ 4,467,397.00	\$ 4,889,417.00	\$422,020.00



REVENUES

Developed using:

- Legislative proposal and CBO projection of state aid
- Tax levy limit calculation
- Prior year trends/data for other revenues
- Use of reserves – (ERS)



REVENUES

REVENUE	2024-25 BUDGET	2025-26 PROPOSED BUDGET 5/7/25	% CHANGE BUDGET TO BUDGET	\$ CHANGE BUDGET TO BUDGET
TAX LEVY	\$ 4,843,345.00	\$ 4,972,659.00	2.67%	\$ 129,314.00
OTHER REVENUE	\$ 562,426.00	\$ 758,402.00	34.84%	\$ 195,976.00
STATE AID	\$ 17,228,502.00	\$ 17,985,307.00	4.39%	\$ 756,805.00
APPROPRIATED RESERVES	\$ 155,582.00	\$ 142,928.00	0.00%	\$ (12,654.00)
APPROPRIATED FUND BALANCE	\$ 750,000.00	\$ 750,000.00	0.00%	\$ -
TOTAL REVENUE BUDGET	\$ 23,539,855.00	\$ 24,609,296.00	4.54%	\$ 1,069,441.00



REVENUES

Tax Levy

REVENUE	2024-25 BUDGET	2025-26 PROPOSED BUDGET 5/7/25	% CHANGE BUDGET TO BUDGET	\$ CHANGE BUDGET TO BUDGET
TAX LEVY	\$ 4,843,345.00	\$ 4,972,659.00	2.67%	\$ 129,314.00

Notes:

- 2.67% is the maximum allowable limit under the tax cap law for Harpursville CSD in 2025-26.
 - The district would remain compliant under the law with this levy.
- 1% change to the tax levy is approximately \$48,433.



REVENUES

State Aid

<u>Type of Aid</u>	<u>2024-25 BUDGET</u>	<u>2025-26 PROPOSED BUDGET 5/7/25</u>	<u>\$ CHANGE BUDGET TO BUDGET</u>
Foundation Aid	\$ 11,529,467.00	\$ 11,760,056.00	\$ 230,589.00
Excess Cost Aid	\$ 434,000.00	\$ 519,000.00	\$ 85,000.00
State Funding Adjustment	\$ (30,000.00)	\$ (30,000.00)	\$ -
Building Aid	\$ 2,156,617.00	\$ 2,532,833.00	\$ 376,216.00
Transportation Aid	\$ 1,430,000.00	\$ 1,560,000.00	\$ 130,000.00
BOCES Aid	\$ 1,626,000.00	\$ 1,561,000.00	\$ (65,000.00)
Tuition Aid Handicapped	\$ -	\$ -	\$ -
Instructional Materials Aid	\$ 57,418.00	\$ 57,418.00	\$ -
Federal Stimulus Aid	\$ -	\$ -	\$ -
TOTAL STATE AID	\$ 17,203,502.00	\$ 17,960,307.00	\$ 756,805.00



SUMMARY...

- The proposed budget for the 2025-26 school year is:

\$24,609,296



Bus Vote

- Cost and options for 2025 bus purchase
 - (3) 66 Passenger Diesel Bus – 3 Standard (\$174,213.64 each)
 - (1) Suburban – DCMO State Contract \$56,200
 - Total: 3 buses and 1 Suburban for \$578,841
 - Trades – likely 3 buses



Next steps

BUDGET VOTE

TUESDAY MAY 20, 2025

2:00 – 8:00 PM

W.A. OLMSTED ELEMENTARY



Thank You!

