



2025-2026 Budget

Superintendent's Recommended Budget

March 25, 2025



January 13	Budget Snapshot: Long Range Financial Plan, Fund Balance & Reserves
February 10	Detailed Budget Presentations: Athletics, Technology, Operations & Maintenance, Transportation and Security
March 10	Detailed Budget Presentations: Curriculum & Instruction, Special Ed, High School, Middle School and Elementary Programs
March 25	Superintendent's Proposed Budget
April 7	Adoption of 2025-2026 Budget
April 21	Nominating Petitions Due to District Clerk
May 12	Budget Hearing
May 20	Budget Vote

Agenda

1. New Budget Priorities
2. Three Part Budget
 - Capital Component
 - Administrative Component
 - Program Component
3. Revenue Summary
 - Sources of Revenue
 - Historical Information



New Budget Priorities

- CKLA literacy curriculum
- Assistant coaches and/or chaperones for athletic teams
- Athletic uniform replacement
- Hudl for athletics
- Cybersecurity protection
- Allocation to replace district furniture
- Assistant Principal at East Coldenham Elementary School
- Facilities/capital project support
- Summer technology help
- Special education teacher



Three Part Budget



Budget Summary

	2024-2025	2025-2026
CAPITAL COMPONENT	\$ 12,904,366	\$ 13,582,405
ADMINISTRATIVE COMPONENT	\$ 11,156,368	\$ 12,296,040
PROGRAM COMPONENT	\$ 105,239,266	\$ 107,921,555
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	\$ 129,300,000	\$ 133,800,000

Fast Budget Facts

Proposed Tax Levy Increase

2.49%



Proposed Budget to Budget Increase

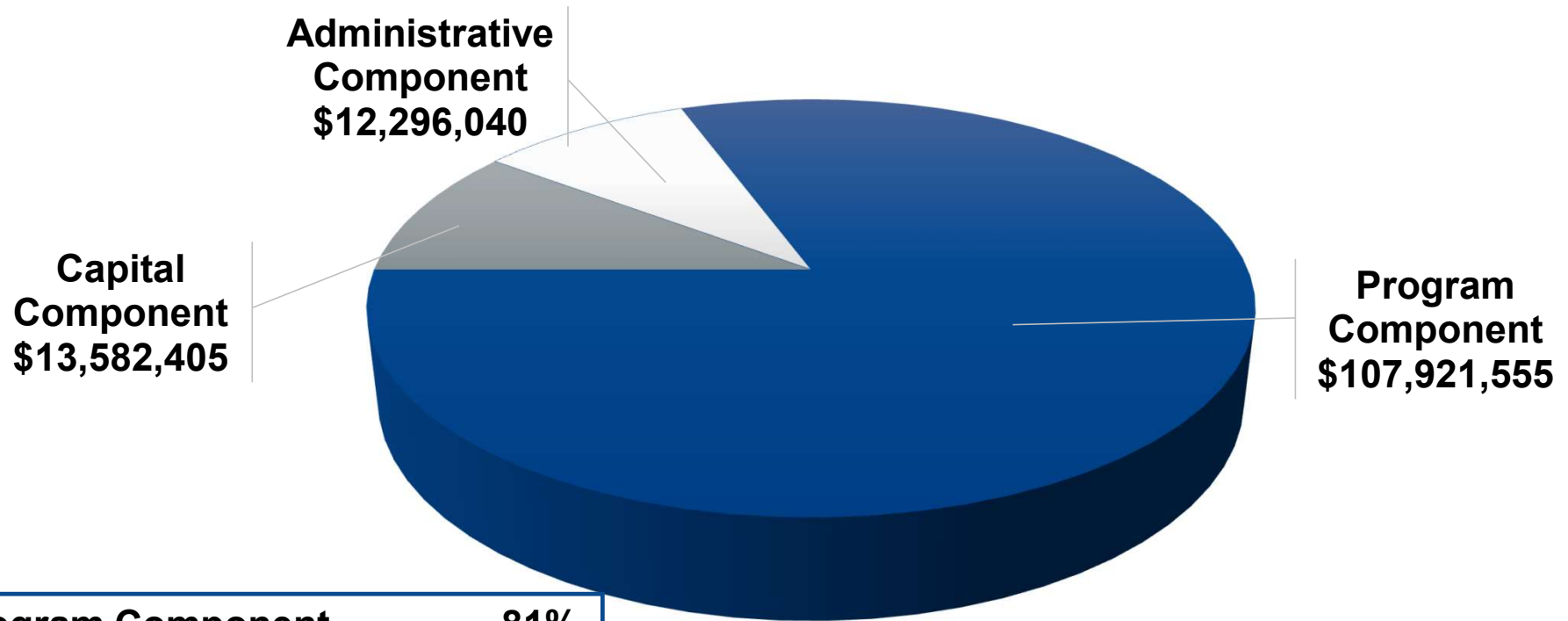
3.48%



Proposed 2025-2026 Budget

\$133,800,000

Three Part Budget



**Administrative
Component
\$12,296,040**

**Capital
Component
\$13,582,405**

**Program
Component
\$107,921,555**

Program Component	81%
Capital Component	10%
Administrative Component	9%

Expenditure Summary

ACCOUNT NAME	2024-2025 BUDGET	2025-2026 BUDGET	CHANGE
Salaries	64,812,424	66,271,811	1,459,387
Equipment	664,286	1,105,000	440,714
Supplies / Contractual	27,233,072	29,026,630	1,793,558
Debt Principal & Interest	3,452,300	3,744,066	291,766
Employee Benefits	32,937,918	33,452,493	514,575
Transfers	200,000	200,000	0
	<hr/>	<hr/>	<hr/>
	\$ 129,300,000	133,800,000	4,500,000

Capital Component

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2024-2025 BUDGET</u>	<u>2025-2026 BUDGET</u>	<u>CHANGE</u>
A1600-100-00-0000	O&M AND SAFETY & SECURITY SALARIES	\$ 3,435,566	\$ 3,553,547	\$ 117,981
A1600-200-00-0000	EQUIPMENT	274,000	271,375	(2,625)
A1600-400-00-0000	CONTRACTUAL EXPENSES	2,277,306	2,366,230	88,924
A1600-422-00-0000	FUEL & UTILITIES			
	-ELECTRIC	641,247	660,719	19,472
	-GAS	493,418	493,418	0
	-TELEPHONE	78,030	72,500	(5,530)
	-WATER & SEWER	46,818	46,818	0
A1600-450-00-0000	SUPPLIES	323,500	450,454	126,954
A1600-490-00-0000	BOCES	103,160	96,294	(6,866)
	<u>SPECIAL ITEMS</u>			
A1964-400-00-0000	PROPERTY TAX REFUNDS	31,212	31,212	0
	<u>DEBT SERVICE</u>			
A9711-600-00-0000	PRINCIPAL	2,035,000	1,630,000	(405,000)
A9711-700-00-0000	INTEREST	369,800	306,300	(63,500)
A9731-600-00-0000	PRINCIPAL BANS	690,000	395,000	(295,000)
A9731-700-00-0000	INTEREST BANS	357,500	1,412,766	1,055,266
A9770-600-00-0000	BOND ANTICIPATION NOTES			
	<u>EMPLOYEE BENEFITS</u>			
A9000-800-00-0000	EMPLOYEE BENEFITS	1,747,809	1,795,772	47,963
	TOTAL CAPITAL COMPONENT	\$ 12,904,366	\$ 13,582,405	\$ 678,039

Administrative Component

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2024-2025 BUDGET</u>	<u>2025-2026 BUDGET</u>	<u>CHANGE</u>
	BOARD OF EDUCATION			
A1010-400-00-0000	CONTRACTUAL EXPENSES	\$ 19,064	\$ 19,064	\$ 0
A1010-450-00-0000	SUPPLIES & MATERIALS	2,877	1,000	(1,877)
A1040-450-00-0000	DISTRICT CLERK SUPPLIES			
A1060-160-00-0000	SUPPORT SALARIES			
A1060-400-00-0000	CONTRACTUAL EXP-DISTRICT MEETING	10,200	12,855	2,655
A1060-450-00-0000	SUPPLIES & MATERIALS-DISTRICT MEETING	4,411	4,411	0
A1060-490-00-0000	BOCES	52,000	66,117	14,117
	<u>SUPERINTENDENT</u>			
A1240-150-15-0000	SUPERINTENDENT SALARY AND REMUNERATION	254,107	258,988	4,881
A1240-160-15-0000	OFFICE SALARIES	122,641	127,547	4,906
A1240-200-15-0000	EQUIPMENT			
A1240-400-15-0000	CONTRACTUAL EXPENSES	15,000	18,000	3,000
A1240-450-15-0000	SUPPLIES & MATERIALS	3,122	3,122	0
	<u>BUSINESS OFFICE</u>			
A1310-150-15-0000	BUSINESS OFFICIAL SALARY	194,969	208,243	13,274
A1310-160-15-0000	BUSINESS OFFICE SALARIES	402,487	410,784	8,297
A1310-400-15-0000	CONTRACTUAL EXPENSES	77,424	76,804	(620)
A1310-450-15-0000	SUPPLIES & MATERIALS	5,380	6,000	620
A1310-490-00-0000	BOCES	30,000	30,000	0
A1320-400-00-0000	ANNUAL AUDITS	52,020	57,400	5,380
A1325-160-15-0000	TREASURER'S SALARY	145,600	152,464	6,864
A1330-400-00-0000	CONTRACTUAL EXPENSES-TAX COLLECTION	3,060	3,060	0
A1380-400-00-0000	FISCAL AGENT FEES	26,010	65,000	38,990

Administrative Component (cont.)

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2024-2025 BUDGET</u>	<u>2025-2026 BUDGET</u>	<u>CHANGE</u>
A1420-400-00-0000	<u>LEGAL</u>	\$ 150,000	\$ 178,500	\$ 28,500
	<u>PERSONNEL</u>			
A1430-150-15-0000	PERSONNEL SALARIES	180,000	192,400	12,400
A1430-160-15-0000	PERSONNEL SALARIES CLERICAL	209,857	211,924	2,067
A1430-400-15-0000	CONTRACTUAL EXPENSES	54,830	72,000	17,170
A1430-403-00-0000	DIVERSITY RECRUITMENT	20,808	10,000	(10,808)
A1430-450-15-0000	SUPPLIES & MATERIALS	3,122	6,000	2,878
A1430-490-00-0000	BOCES	59,000	79,000	20,000
	<u>RECORDS MANAGEMENT</u>			
A1460-400-15-0000	CONTRACTUAL EXPENSES	2,393	0	(2,393)
	<u>PUBLIC INFORMATION</u>			
A1480-400-00-0000	CONTRACTUAL EXPENSES	69,260	70,000	740
A1480-450-00-0000	SUPPLIES & MATERIALS	1,041	1,500	459
A1480-490-00-0000	BOCES	167,681	191,893	24,212
	<u>PRINTING</u>			
A1670-400-00-0000	CONTRACTUAL EXPENSES	26,647	26,000	(647)
	<u>CENTRAL DATA PROCESSING</u>			
A1680-490-00-0000	BOCES	213,500	190,065	(23,435)
	<u>INSURANCE</u>			
A1910-400-00-0000	INSURANCE	385,000	487,500	102,500
	<u>MISCELLANEOUS</u>			
A1920-400-00-0000	SCHOOL ASSOCIATION DUES	15,606	15,600	(6)
	<u>SPECIAL ITEMS</u>			
A1981-490-00-0000	BOCES ADMINISTRATIVE CHARGES	767,447	799,798	32,351
A1981-491-00-0000	BOCES CAPITAL PROJECT	720,200	1,051,412	331,212

Administrative Component (cont.)

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2024-2025 BUDGET</u>		<u>2025-2026 BUDGET</u>		<u>CHANGE</u>
A2010-150-00-0000	ASSISTANT SUPERINTENDENTS/DIRECTORS (CURRICULUM & DATA TESTING)	\$	350,436	\$	360,556	\$ 10,120
A2010-150-00-0000	CURRICULUM WRITING		40,000		20,000	(20,000)
A2010-160-00-0000	CURRICULUM OFFICE SALARIES		56,978		59,258	2,280
A2010-200-00-0000	EQUIPMENT		155,979		162,219	6,240
A2010-400-00-0000	CONTRACTUAL EXPENSES		13,000		343,965	330,965
A2010-450-00-0000	SUPPLIES & MATERIALS		8,160		4,000	(4,160)
	<u>SUPERVISION</u>					
A2020-150-00-0000	PRINCIPAL SALARIES		2,321,161		2,472,486	151,325
A2020-160-00-0000	PRINCIPAL OFFICE SALARIES		769,779		720,954	(48,825)
A2020-200-00-0000	EQUIPMENT					-
A2020-400-00-0000	CONTRACTUAL EXPENSES		69,809		36,170	(33,639)
A2020-450-00-0000	SUPPLIES & MATERIALS		21,230		21,720	490
	<u>INSERVICE TRAINING</u>					
A2070-150-00-0000	SALARIES		10,000		10,000	0
A2070-400-00-0000	CONTRACTUAL EXPENSES		107,786		110,000	2,214
A2070-450-00-0000	SUPPLIES & MATERIALS		15,300		7,650	(7,650)
A2070-490-00-0000	BOCES STAFF DEVELOPMENT		97,420		150,000	52,580
	<u>EMPLOYEE BENEFITS</u>					
A9000-800-00-0000	EMPLOYEE BENEFITS					
			2,652,566		2,712,611	60,045
	TOTAL ADMINISTRATIVE COMPONENT	\$	11,156,368	\$	12,296,040	\$ 1,139,672

Program Component

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2024-2025 BUDGET</u>	<u>2025-2026 BUDGET</u>	<u>CHANGE</u>
	<u>INSTRUCTIONAL SALARIES</u>			
A2110-100-00-0000	- REGULAR INSTRUCTION	\$ 31,645,804	\$ 32,037,127	\$ 391,323
A2110-160-00-0000	- REGULAR INSTRUCTIONAL SUPPORT	2,939,295	2,929,996	(9,299)
A2110-200-00-0000	EQUIPMENT	317,624	750,000	432,376
A2110-400-01-0000	CONTRACTUAL EXPENSES	671,476	670,672	(804)
A2110-450-00-0000	SUPPLIES	636,991	582,300	(54,691)
A2110-470-00-0000	TUITION	78,030	78,030	0
A2110-480-00-0000	TEXTBOOKS	269,260	226,292	(42,968)
A2110-490-00-0000	BOCES	767,657	867,657	100,000
	<u>SPECIAL EDUCATION</u>			
A2250-100-00-0000	SPECIAL EDUCATION	9,885,516	10,077,967	192,451
A2259-100-00-0000	SALARIES ELL	578,138	604,256	26,118
A2250-160-00-0000	SPECIAL EDUCATION SUPPORT SALARIES	3,088,750	3,224,698	135,948
A2250-160-00-0000	SPECIAL EDUCATION EQUIPMENT	0	10,000	10,000
A2250-400-00-0000	SPECIAL EDUCATION CONTRACTUAL	397,432	397,432	0
A2250-450-00-0000	SPECIAL EDUCATION SUPPLIES	45,991	46,373	382
A2250-470-00-0000	SPECIAL EDUCATION TUITION	2,660,000	2,760,000	100,000
A2250-490-00-0000	BOCES - SPECIAL EDUCATION	3,400,000	3,300,000	(100,000)
A2280-490-00-0000	BOCES - OCCUPATIONAL EDUCATION	1,680,380	1,724,190	43,810
A2330-100-00-0000	SPECIAL SCHOOLS (SUMMER SCHOOL)	109,000	129,000	20,000
A2330-450-00-0000	SUPPLIES (SUMMER SCHOOL)	2,500	2,500	0
	<u>INSTRUCTIONAL MEDIA</u>			
A2600-100-00-0000	INSTRUCTIONAL MEDIA SALARIES			
A2600-100-00-0000	- LIBRARY	714,346	739,915	25,569
A2600-100-00-0000	- TECHNOLOGY	238,667	242,489	3,822
A2600-200-00-0000	EQUIPMENT	15,202	15,000	(202)
A2600-400-00-0000	CONTRACTUAL EXPENSES	234,242	227,340	(6,902)
A2600-450-00-0000	SUPPLIES & MATERIALS	140,414	140,714	300
A2600-483-00-0000	PERIODICALS	8,902	8,883	(19)
A2600-490-00-0000	BOCES	1,538,000	1,792,834	254,834

Program Component (cont.)

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2024-2025 BUDGET</u>	<u>2025-2026 BUDGET</u>	<u>CHANGE</u>
	<u>PUPIL PERSONNEL SERVICES</u>			
	<u>SALARIES</u>			
A2805-100-00-0000	- ATTENDANCE (INSTR. & SUPPORT)	\$ 224,079	\$ 236,285	\$ 12,206
A2810-100-00-0000	- GUIDANCE COUNSELORS SALARIES	1,206,415	1,296,973	90,558
A2810-100-00-0000	- GUIDANCE COUNSELOR SUPPORT SALARIES	157,009	161,548	4,539
A2815-100-00-0000	- NURSES & LPN'S	1,048,112	1,257,538	209,426
A2820-100-00-0000	- PSYCHOLOGISTS	1,576,592	1,560,344	(16,248)
A2825-100-00-0000	- STUDENT ASSISTANCE COUNSELORS	871,335	911,980	40,645
A2830-100-00-0000	- DIR & ASST DIR PUPIL PERSONNEL	338,434	309,812	(28,622)
A2830-100-00-0000	- PUPIL PERSONNEL OFFICE	249,677	251,539	1,862
A2850-100-00-0000	- EXTRACURRICULAR & CHAPERONES	324,752	367,458	42,706
A2855-100-00-0000	- ATHLETIC DEPARTMENT SALARIES	743,376	743,239	(137)
A2855-100-00-0000	- GAME PERSONNEL & POOL STAFF	136,421	181,694	45,273
A2800-200-00-0000	<u>EQUIPMENT</u>	57,460	50,000	(7,460)
A2800-400-00-0000	<u>CONTRACTUAL EXPENSES</u>	116,294	118,794	2,500
A2800-450-00-0000	<u>SUPPLIES & MATERIALS</u>	99,664	149,519	49,855
A2800-470-00-0000	<u>HEALTH SERVICES OTHER DISTRICTS</u>	102,000	102,000	0
A2800-490-00-0000	<u>BOCES</u>	131,722	140,000	8,278

Program Component (cont.)

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2024-2025 BUDGET</u>	<u>2025-2026 BUDGET</u>	<u>CHANGE</u>
	<u>TRANSPORTATION</u>			
A5500-100-00-0000	SALARIES	\$ 87,146	\$ 86,583	\$ (563)
A5500-400-00-0000	CONTRACTUAL EXPENSES	6,210,781	6,349,693	138,912
A5500-450-00-0000	SUPPLIES & MATERIALS	522,103	532,545	10,442
	<u>INTERFUND TRANSFERS</u>			
A9901-950-00-0000	FEDERAL FUNDS	200,000	200,000	0
A9901-951-00-0000	FOOD SERVICE FUND			
A1420-400-00-0000	LEGAL	200,000	346,500	146,500
	<u>EMPLOYEE BENEFITS</u>			
A9000-900-00-0000	EMPLOYEE BENEFITS	28,572,278	28,981,846	409,568
	TOTAL PROGRAM COMPONENT	\$ 105,239,266	\$ 107,921,555	\$ 2,682,289



Fund Balance & Reserves

Fund Balance

June 30, 2023				
	Nonspendable	Restricted	Assigned	Unassigned
General	\$ 1,404,316	\$ 13,437,294	\$ 2,575,243	\$ 4,977,695
Special Aid	0	0	0	0
School Lunch	96,005	0	498,557	0
Capital Projects	0	10,484,350	0	0
Debt Service	0	701,655	0	0

June 30, 2024				
	Nonspendable	Restricted	Assigned	Unassigned
General	\$ 1,467,171	\$ 17,623,634	\$ 2,767,400	\$ 5,110,694
Special Aid	0	0	0	0
School Lunch	78,580	0	543,002	0
Capital Projects	0	9,702,111	0	0
Debt Service	0	670,990	0	0





Reserves



June 30, 2024

Reserve for Tax Certiorari	2,820,499
Reserve for Emp. Benefits & Acc. Liabilities (EBALR)	2,528,387
Reserve for Unemployment Retirement Contribution	368,735
Reserve	2,489,835
Capital Reserve	9,361,949
Insurance Reserve	54,229
Debt Service Reserve	670,990

- Tax Certiorari – to pay for prior year judgments and claims against taxes already paid
- EBALR – to pay for accrued ‘employee benefits’ due to employees upon termination of service for vacation, sick leave, personal leave, etc.
- Retirement contribution & TRS reserves – to pay for amounts payable to New York State retirement systems
- Capital Reserve – to pay the cost for facility improvements
- Insurance Reserve – to pay for liability, casualty, and other uninsured losses
- Unemployment Reserve – to pay the cost of unemployment expenses



REVENUES



REVENUES
=
EXPENDITURES

Tax Levy Limit

5.10%
Tax Levy Limit

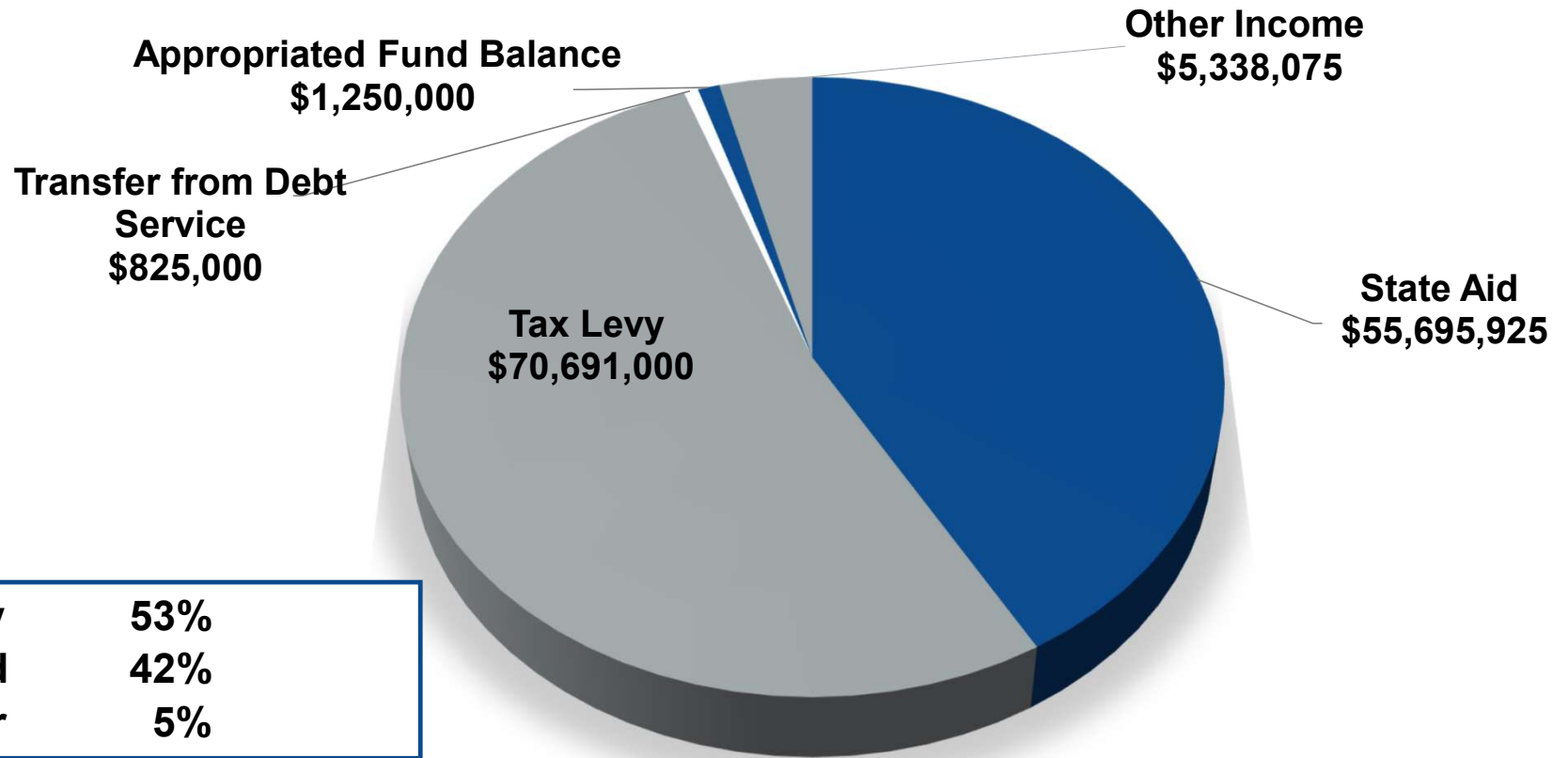


	Tax Cap
	<u>2025-2026</u>
Prior Year Tax Levy	68,974,000
Less: Reserve (if applicable)	-
x Tax Base Growth Factor	1.0195
	70,318,993
Plus: PILOT Receivable (Prior Year)	3,077,137
Less: Capital Exclusion (Prior Year)	(989,969)
Less: Tort Exclusion (Prior Year)	-
	72,406,161
x Allowable Levy Growth Factor	1.02
Subtotal	73,854,284
Less Pilot Receivable (Current Year)	(3,315,900)
Plus: Allowable Carryover	786,051
Tax Levy Limit	71,324,435
Plus: Current Year Capital Exclusion	1,170,193
Plus: Tort Exclusion	-
Plus: Retirement System Exclusion	-
Total Allowable Tax Levy Limit	72,494,628
Total Allowable Tax Levy Limit Increase (Tax Cap)	5.10%



Revenue Summary

Source of Funds



Revenue

ACCOUNT NAME	2024-2025 BUDGET	2025-2026 BUDGET	CHANGE
Real Property Taxes	68,974,000	70,691,000	1,717,000
Other Payment in Lieu of Taxes	3,077,137	3,315,900	238,763
State Aid	51,220,247	53,361,320	2,141,073
State Building Aid	2,741,184	2,334,605	(406,579)
Other fees and charges	145,000	145,000	0
Tuition and Youth Services	540,000	540,000	0
Interest and Earnings	200,000	325,000	125,000
Rental of Property	20,000	40,000	20,000
Refunds of Expenditures	360,000	400,000	40,000
Other Unclassified Revenue	10,000	10,000	0
Medicaid Reimbursement	50,000	75,000	25,000
Transfer from Debt Service	125,000	825,000	700,000
BOCES Capital Project Aid	337,432	487,175	149,743
Appropriated Fund Balance	1,500,000	1,250,000	(250,000)
Total Budget	129,300,000	133,800,000	4,500,000

**Appropriations
to the budget**

	Appropriated Fund Balance	Appropriated Reserves
2016-2017	\$2,000,000	\$0
2017-2018	\$2,000,000	\$0
2018-2019	\$2,400,000	\$1,000,000
2019-2020	\$2,400,000	\$1,000,000
2020-2021	\$4,880,345	\$250,000
2021-2022	\$4,205,000	\$170,000
2022-2023	\$2,950,000	\$0
2023-2024	\$1,400,000	\$0
2024-2025	\$1,500,000	\$0
2025-2026	\$1,250,000	\$0





Board Of Education Candidates

- Three seats are open for election for a three year term commencing July 1, 2025 and expiring June 30, 2028
- Nominating Petitions are available by contacting the District Clerk, Ellen McGoldrick (Ellen.McGoldrick@vcsdny.org)

Budget Questions



	Email	Phone
Board of Education	boe@vcsdny.org	
Evette Avila Superintendent	Evette.Avila@vcsdny.org	845-457-2400 ext. 18510
Brad Conklin Assistant Superintendent for Business	Brad.Conklin@vcsdny.org	845-457-2400 ext. 18122
Ivan Tolentino Assistant Superintendent for Human Resources	Ivan.Tolentino@vcsdny.org	845-457-2400 ext. 18885
Ivelisse Mojica Assistant Superintendent for Curriculum and Instruction	Ivelisse.Mojica@vcsdny.org	845-457-2400 ext. 18142



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