PUTTING STUDENTS FIRST







Knowledge Café

March 2025

State Aid and Financial Planning Service



www.questar.org

• • • Agenda • • •

- SBO Calendar for April 2025
- Kathy's Corner Reminder to review what you reported for Instructional Material Aid expenditures in 23-24 to maximize 24-25 aid
- How information flows from the Tax Cap to the Budget,
 Property Tax Report Card and the Budget Notice
- Questions and Answers











	Task	Due Date	Filing Requirement	Notes	Priority
7	Nonpublic School Transportation - finalize all requests which were filed by April 1st	4/1	Annually	Transportation to non-public schools for students who live beyond 15 miles – see Education Law §3635 (1)(a) and §3635 (1)(b)(ii)	Recommended Best Practice
	The state budget is due to be enacted by April 1st. Anticipate receipt of the aid runs in the first week of April	4/1	Annually		Recommended Best Practice
	Prepare and publish 1st of 4 Legal Notices (of election and budget vote) between April 1 and April 5, 2025	4/5	Annually	See Appendix A	Required
7	Amend state aid claim projection data for 2024-25 school year by April 15, 2025	4/15	Annually	Ensures inclusion of data in 5/15 State Aid database.	Recommended Best Practice
0	Review Schedule C on claims Form A. Determine if district is maximizing instructional material aids for current school year (Textbook, software, library and computer hardware).	4/15	Annually	Amend, if necessary, expenditures reported for the year ended 2023-24 ST-3 data for Instructional Materials Aids by April 15, 2025, to maximize 2024-25 aid (Textbook, Library, Software and Computer Hardware) Amend Schedule C accordingly. Aid is frozen April 30, 2025.	Recommended Best Practice
	Board of Education nominating petitions	4/21	Annually	Deadline for submission is 30 days before election (April 21, 2025); 20 days before election for small cities (April 30, 2025). (See Appendix A)	Required
	Submission of petition for propositions to be placed on ballot: Accept through 4/22/2025	4/22	Annually	See Appendix A	Required
	Pursuant to Regulations of the Commissioners of Education Part 122, districts other than small city school districts must finalize all items to be voted on in the annual budget vote including referenda, propositions, and the names of all candidates nominated for election to the Board of Education three days before the required distribution of military ballots.	4/23	Annually	See Appendix A	Required



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Task	Due Date	Filing Requirement	Notes	Priority
Districts other than small city school districts must distribute military ballots no later than 25 days before the budget vote	4/25	Annually	See Appendix A	Required
Final day for adoption of the Property Tax Report Card by the BoE	4/25	Annually	See Appendix A	Required
Property Tax Report Card for inclusion in the SED compilation Property Tax Data Overview.	4/28	Annually	Must be submitted to SED within 24 hours of Budget Adoption, but no later than 4/28/2025 or 24 days prior to 5/20/2025 Budget Vote. (See Appendix A). Day 24 falls on Saturday, April 26th. SED will accept submissions through Monday, April 28th. SED is required by law to compile this data submitted by school districts and make it publicly available at least 10 days prior to the statewide uniform voting day.	Required
Bureau of Labor Statistics (BLS) Multiple Worksite Report (BLS 3020)	4/30	Quarterly	1st Quarter 2025. Please check the instructions of the applicable forms to verify correct due date when available.	Required
Check status of Capital Project FCR for capital outlay exception projects approved before July 1, 2011 (Pre-Ch. 97).	I 4/30	Annually	File any FCR's currently due to keep building aid. Early Aid Start and Capital Outlay Exception Aid Projects have due dates. Failure to file on time could result in take-back of building aid.	Recommended Best Practice
Ensure applications for any new or modification for Extended School Year (ESY) special education program(s) are filed by June 1st.	4/30	Annually		Recommended Best Practice
Federal and State Cafeteria Reimbursement Form	4/30	Monthly		Recommended Best Practice







	Task	Due Date	Filing Requirement	Notes	Priority
	File 941 Payroll Tax Reconciliation/NYS-45 Withholding Reports	4/30	Quarterly	1st Quarter 2025. Please check the instructions of the applicable forms to verify correct due date when available.	Required
	If applicable, collect school bus route data for one day for NAPD calculation	4/30	Annually		Required
	Monthly Profit/Loss Statements for School Food Service	4/30	Monthly	Perform analysis on prior month's activities	Recommended Best Practice
	Payroll Reports – ERS/TRS Payments and Reports	4/30	Monthly	ERS: Due the 7th day of the month following the report period. TRS: Due within 10 business days after the end of the previous month.	Recommended Best Practice
	Prepare Final Cost Reports for capital construction projects as soon as certified as substantially complete and all outstanding bills are paid	4/30	Monthly		Recommended Best Practice
	Review BOCES invoices for appropriate services and charges	4/30	Monthly		Recommended Best Practice
	STAC Forms - File & verify for students with disabilities (SWD) enrolled during 2022-23 school year by 5/1/2025 for prior year aid.	4/30	Annually		Recommended Best Practice
	STAC Forms: File & verify for SWD enrolled during 2023-24 school year by 5/1/2025 to be paid as current year aid.	4/30	Annually		Recommended Best Practice
>	State and Federal Projects - review of expenditures and revenues. Submit FS-25's request for funds to Grants Finance	4/30	Monthly	This is the form that must be submitted to request additional State and Federal grant funds. Districts may only request funds to cover expenses already incurred and 30 days of anticipated expenses. Payments totaling up to 90% of a grant's budget total may be requested	Recommended Best Practice





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	Task	Due Date	Filing Requirement	Notes	Priority
,	Submit application for approval of bus/vehicle purchase via SAMS after the delivery of any bus/vehicle purchased to transport students, if not performed earlier in the school year. (Form BP)	4/30	Semi- Annually	Districts must use Form BP within SAMS to provide the State Aid office with the information on every bus/vehicle purchase. However, districts must keep substantiating documentation available on file per Local Government Schedule LGS-01 (formerly Records Retention and Disposition Schedule ED-1).	Recommended Best Practice
0	Submit Internal Control Report and any related Corrective Action Plan (Regulation 170.12b) to SED Office of Audit Services. (Survey 6 in the NYSED Portal under Office of Audit Services)	4/30	Annually	Obtain BoE approval for the CAP.	Required
)	Submit Single Audit Corrective Action Plans (CAP) to SED Office of Audit Services. (Survey 5 in the NYSED Portal under Office of Audit Services)	4/30	Annually		Required
	Treasurer's Report	4/30	Monthly	Report on prior month's activities	Required
	Treasurer's Report - Extra Classroom Activity Fund	4/30	Quarterly	1st Quarter 2025	Recommended Best Practice
	Worker's compensation reporting for self-insured plans (GA-4)	4/30	Quarterly	1st Quarter 2025. Please check the instructions of the applicable forms to verify correct due date when available.	Recommended Best Practice



Topics Covered Last March



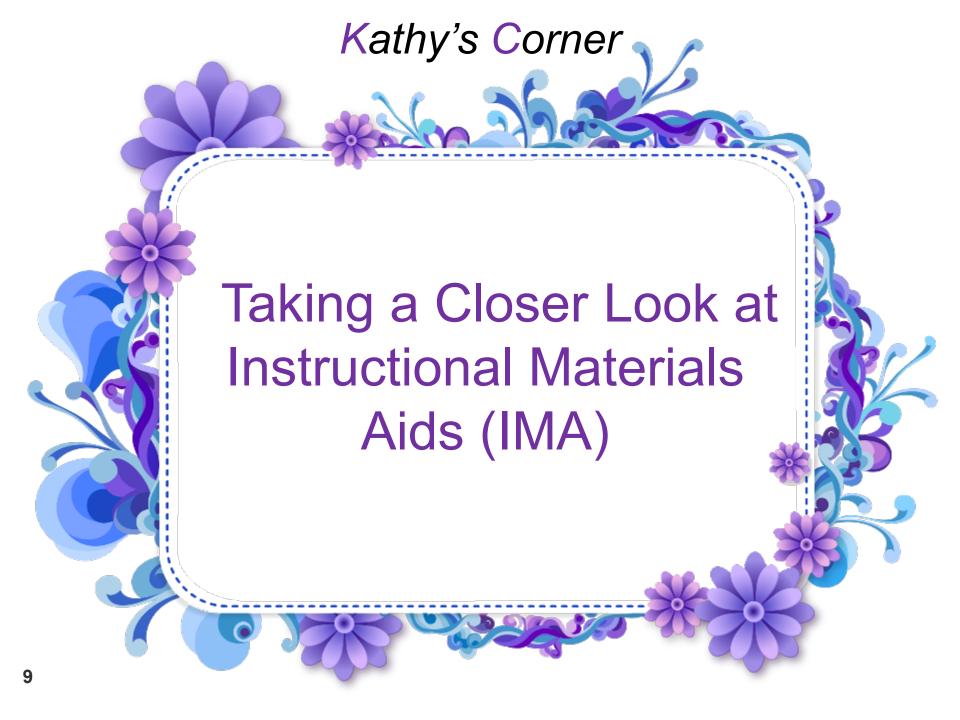
- Projecting Fund Balance
 - Guidance on projecting revenues and expenditures
 - Tips on completing the Property Tax Report Card
- Understanding the Three Part Budget
 - Overview of Program vs. Capital vs. Administration
- Contingent vs. Non-Contingent Expenditures
 - Walk through of an example of completing the Contingent Budget Column on the Budget Notice
- Overview of What to Cut if Need to go to a Contingent Budget
 - What types of expenses have to come out
 - How admin percentage limit works



Kathy's Corner

Monthly Section – Thoughts from a Newer SDBL

Presentation available at: https://www.questar.org/knowledge-cafe/



Instructional Materials Aid

IMA payments are based on the expenditures and enrollments of the previous school year.

Categories:

Textbook Aid \$58.25 per pupil

Computer Software Aid \$14.98 per pupil

Library Materials Aid \$6.25 per pupil

Computer Hardware and Technology Equipment \$24.20 x RWADA Aid Ratio per pupil

Review before April 15

- Districts have until April 15 of the following year to make any corrections to IMA.
 - □ If necessary, amend expenditures reported for the year ended 2023-24 ST-3 data for IMA by April 15 to maximize 2024-25 IMA aid
 - Amend Schedule C in claim forms
 - □ Aid is frozen April 30, 2025

Where is Schedule C?



Expand All | Collapse All

□ Core Forms

Form A and Schedules:

Form A (Attendance)

Schedule A-1 Religious Holidays First Semester

Schedule A-2 Attendance Report First Semester

"Schedule A-3 Religious Holidays Second Semester

"Schedule A-4 Attendance Report Second Semester

Schedule A-5 Days of Session Matrix

Schedule A-6 Decimal Days of Actual Session Worksheet

Schedule A-7 Enrollment - Central High School Districts Only

"Schedule A-8 Extraordinary Condition and State of Emergency Requiring Closure Days

Schedule B - Dual Enrollment

Schedule C - Designation of Textbook, Software, Library Materials and Hardware Expenses

Schedule P - Additional Data for Calculations

Schedule U1 - Charter School Enrollment and FTE

Form A Edit Report

Form A Certification

180 Days Calendar:

Form FB : Building And Misc.:

Form FT : Transportation:

Form BP : Bus Purchase:

ST-3 Forms and Schedules (Financial):

RSU Forms and Schedules:

CPSE Administrative Forms and Schedules

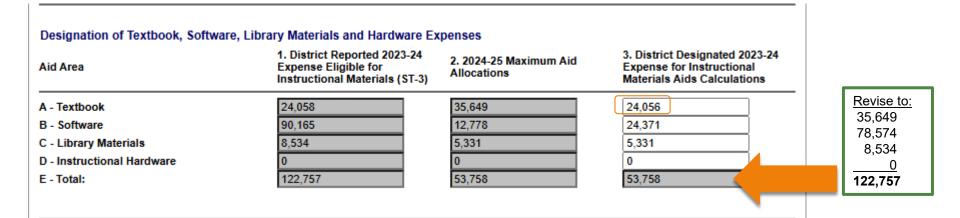
Schedule F6 : Bus Amortization:

NYSED Only Form Set:

Presentation available at: https://www.questar.org/knowledge-cafe/

Review Schedule C

Example of School District that is Not Maximizing State Aid



Make sure that each designated expense in Column 3 meets or exceeds the maximum aid allocation in Column 2 (if possible). The only exceptions to this are the following: Designated Library Materials (3C) cannot exceed ST-3 Library Materials (1C), and the total of Designated Expenses (3E) cannot exceed the total of ST-3 expenses (1E). Column 1 should equal Column 3.

If you spend more than the maximum allocation in any one of the areas, the excess expense over the maximum allocation can be designated as expense for aid in one or more of the other categories, even if the district did not actually make purchases in the other categories.

Designating Expenses

- Column 1 District Reported Expense Eligible for Instructional Materials (ST-3)
 - This column displays total district reported ST-3 expenditures for each category that are eligible for aid, except that the instructional hardware expense represents eligible reported ST-3 expenditures after any repair and staff development expenses have been capped at 20% of the maximum allocation.

In Closing...

- Take a closer look at your IMA Output Reports
- Review Schedule C this is an easy revision to maximize your aid!
- Discuss with instructional department to ensure your district is spending enough in 24-25 to maximize aid for 25-26
 - If they plan additional expenditures this year, make sure they will be received by June 30th to record as current expense
 - Plan now for next year!



Digging into Preparing Budget Forms

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How Information Flows Between the Tax Cap, the Budget, the Property Tax Report Card and the Budget Notice

Presentation available at: https://www.questar.org/knowledge-cafe/

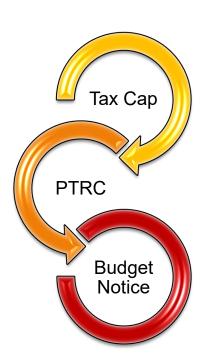
Preparing Budget Forms



Format of your Budget

- Property Tax Cap
- Property Tax Report Card
- Budget Notice

How to tie them all together



Commissioner's Regulation 170.9

Is your budget prepared in the following format:

Section 170.9 - School district budgets and financial reports

(a) Commencing with proposed budgets for the 1997-98 school year, budget documents prepared by common, central, union free, and city school districts in cities having 125,000 inhabitants or less for distribution to the public in connection with annual district meetings, budget hearings, and budget elections shall be written in plain language and organized in a manner which best promotes public comprehension of the contents. The documents shall be complete and accurate and contain sufficient detail to adequately inform the public regarding estimated revenues, proposed expenditures, transfers to other funds, the amount of fund balance to be retained and the amount of fund balance to be used in support of budgetary appropriations as well as a comparison to the prior year's data.

SAMPLE CENTRAL SCHOOL DISTRICT					
BUDGET SUMMARY FOR 2025-26					
1		Proposed	Percent		
Description	Budget 24-25	Budget 25-26	Change		
Appropriations					
General Support	8,515,200	9,032,900	6.08%		
Instruction	39,725,000	41,565,000	4.63%		
PupilTransportation	3,905,000	4,055,000	3.84%		
Community Services	150,000	150,000	0.00%		
Employee Benefits	19,873,000	21,310,000	7.23%		
Debt Service	5,640,140	5,721,321	1.44%		
Interfund Transfers	240,000	250,000	4.17%		
Total Appropriations	78,048,340	82,084,221	5.17%		
Estimated Revenues					
Real Property Taxes	48,000,000	49,600,000	3.33%		
Other Tax Items	450,000	475,000	5.56%		
Non-Property Tax Items	-	-	0.00%		
Charges for Services	300,000	350,000	16.67%		
Use of Money and Property	500,000	600,000	20.00%		
Sale of Property and Compensation for Loss	25,000	35,000	40.00%		
State Aid	25,093,340	27,154,221	8.21%		
Federal Aid	50,000	50,000	0.00%		
Miscellaneous Local Sources	580,000	620,000	6.90%		
Total Estimated Revenues	74,998,340	78,884,221	5.18%		
Appropriated Fund Balance and Reserves					
Appropriated Fund Balance	2,500,000	2,700,000	8.00%		
Appropriated TRS Reserve	300,000	300,000	0.00%		
Appropriated EBALR Reserve	250,000	200,000	-20.00%		
Total Appropriated Fund Balance and Reserves	3,050,000	3,200,000	4.92%		
Total Estimated Revenues and Appropriated Fund					
Balance and Reserves	78,048,340	82,084,221	5.17%		

Is This Enough Detail? (1000s, 2000s, 5000s, etc.)





I I		
Fund Balances:	2024-25	2025-26
Unassigned Fund Balance	3,121,933	3,283,369
Reserves	4,335,000	4,000,000
Appropriated Reserves and Fund Balance	3,050,000	3,200,000
I I	10,506,933	10,483,369

Description Budget Budget (Decreased by 100 bits) Board of Education 48,000 48,500 5 Central Administration 365,000 385,000 20,00 Finance 850,000 900,000 50,00 Legal Services 210,000 215,000 5,0 Personnel 142,000 149,000 7,0 Records Management 5,200 5,400 2 Public Information 85,000 90,000 5,0 Operation of Plant 3,100,000 3,300,000 200,0 Maintenance of Plant 2,000,000 2,200,000 200,0 Other Central Services 845,000 875,000 30,0 Judgments and Claims 40,000 40,000 40,000 Refund of Taxes 25,000 25,000 50,000 Other Special Items 800,000 800,000 15,0 Supervision - Regular Schools 2,300,000 2,450,000 15,0 Supervision - Special Schools 700,000 725,000 25,0 <			
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Research, Evaluation and Planning 40,000 40,000 Instruction - (Net of Supervision/Research) 36,000,000 37,650,000 1,650,0 Purchase of Buses 165,000 180,000 15,0 Other District Transportation 3,220,000 3,325,000 105,0 Garage Building 500,000 525,000 25,0	2,300,000 2,450,000	Supervision - Regular Schools	150,000
Instruction - (Net of Supervision/Research) 36,000,000 37,650,000 1,650,0 Purchase of Buses 165,000 180,000 15,0 Other District Transportation 3,220,000 3,325,000 105,0 Garage Building 500,000 525,000 25,0	700,000 725,000	Supervision - Special Schools	25,000
Purchase of Buses 165,000 180,000 15,0 Other District Transportation 3,220,000 3,325,000 105,0 Garage Building 500,000 525,000 25,0	40,000 40,000	Research, Evaluation and Planning	-
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Garage Building 500,000 525,000 25,0	165,000 180,000	Purchase of Buses	15,000
	3,220,000 3,325,000	Other District Transportation	105,000
Contract Transportation 20,000 25,000 5,0	500,000 525,000	Garage Building	25,000
	20,000 25,000	Contract Transportation	5,000
Public Transportation		Public Transportation	-
BOCES Transportation		BOCES Transportation	-
Community Service 150,000 150,000	150,000 150,000	Community Service	-
Employee Benefits 19,873,000 21,310,000 1,437,0	19,873,000 21,310,000	Employee Benefits	1,437,000
Debt Service 5,640,140 5,721,321 81,1	5,640,140 5,721,321	Debt Service	81,181
Transfer to Capital 100,000 100,000	100,000 100,000	Transfer to Capital	-
Transfer to Debt Service		Transfer to Debt Service	-
Other Transfers 140,000 150,000 10,0	140,000 150,000	Other Transfers	10,000
Totals 78.048.340 82.084.221 4.035.8	78.048.340 82.084.221	Totals	4.035.881
70,040,040 02,004,221 4,000,0	70,010,010		1,000,001

Is This Enough Detail for the Appropriations?

(Three-part budget level)

Or Is this a Better Level of Detail?

<u>Description</u>	Approved Budget	Proposed Budget	<u>Dollar Change</u>
ADMINISTRATIVE BUDGET COMPONENT			
Contractual And Other	35,700	36,771	1,071
Materials And Supplies	4,080	4,202	122
Boces Services	9,730	8,981	-749
BOARD OF EDUCATION	49,510	49,954	444
Contractual And Other	765	788	23
Materials And Supplies	1,530	1,576	46
DISTRICT MEETING	2,295	2,364	69
Instructional Salaries	217,350	224,957	7,607
Noninstructional Salaries	216,995	219,365	2,370
Contractual and Other	35,904	36,561	657
Materials and Supplies	4,335	4,465	130
CHIEF SCHOOL ADMINISTRATOR	474,584	485,348	10,764

Property Tax Cap	
	2026
Tax Levy Limit (Cap) Before Exclusions	
Tax Levy Prior Year	48,000,000
Prior Year Reserve Offset	0
Reserve Amount	0
Tax Base Growth Factor	1.017
PILOTS Receivable Prior Year	450,000
Tort/Judgment Exclusion Prior Year	-
Capital Tax Levy for Prior Year	2,329,838
Allowable Levy Growth Factor	1.02
PILOTS Receivable Current Year	475,000
Available Carryover from Prior Year	-
Total Levy Limit Before Exclusions	47,399,885
Exclusions	
Tax levy necessary for expenditures resulting from	
tort orders/judgments over 5% Prior Year Tax Levy	-
Capital Tax Levy for Current Year	2,200,115
Tax levy for pension contribution expense	
TRS	-
ERS	-
Total Exclusions	2,200,115
Total Tax Levy Limit, Adjusted for Transfers Plus	
Exclusions	49,600,000
Reserve Amount Used to Reduce Current Year Lev	0
Proposed Levy for Current Year, Net of Reserve	49,600,000
Total Tax Levy Limit Adjusted for Transfers Plus	
Exclusions compared to the Prior Year Tax Levy	3.33%
Difference between Tax Levy Limit Plus	
Exclusions and Current Year Proposed Levy	0
Planning to Override the Cap	No
-	

Property Tax Cap Calculation Should Agree to Your Budget

Estimated Revenues	2024-25	2025-26	
Real Property Taxes	48,000,000	49,600,000	3.33%
Other Tax Items	450,000	475,000	5.56%
Non-Property Tax Items	-	-	0.00%
Charges for Services	300,000	350,000	16.67%
Use of Money and Property	500,000	600,000	20.00%
Sale of Property and Compensation for Loss	25,000	35,000	40.00%
State Aid	25,093,340	27,154,221	8.21%
Federal Aid	50,000	50,000	0.00%
Miscellaneous Local Sources	580,000	620,000	6.90%
Total Estimated Revenues	74,998,340	78,884,221	5.18%

Property Tax Report Card (PTRC)

 PTRC should reconcile to the Tax Cap and the District's budget

PTRC is due by the close of business the next business day after approval by the BOE but no later than April 28, 2025

 Public Enrollment is from BEDS Day in October 2023 and 2024

Public School Enrollment Count

PUBLIC SCHOOL ENROLLMENT:

Enrollment of pupils as defined in subparagraph two of paragraph n of subdivision one of section 3602 of the education law. Pursuant to section 2856 of the education law, resident charter school pupils also should be included in the enrollment reported on the property tax report card. Do not include enrollment of pupils in pre-Kindergarten.

"Public school district enrollment" shall mean the sum of the number of children:

- on a regular enrollment register of a public school district on the date which enrollment for BEDS purposes is taken;
- · eligible to receive home instruction in the school district on such date;
- for whom equivalent attendance must be computed pursuant to this subdivision on such date;
- with handicapping conditions who are residents of such district who are registered on such date to attend programs under the provisions of paragraph c of subdivision two of section forty-four hundred one of this chapter;
- eligible to receive educational services on such date but not claimed for aid pursuant to subdivision seven of section thirty-two hundred two of this chapter; and
- registered on such date to attend programs pursuant to subdivision two of section
 three hundred fifty-five of this chapter, or pursuant to an agreement between the city
 school district of the city of New York and Hunter College pursuant to section sixty-two
 hundred sixteen of this chapter.

2025-26 Property Tax Report Card	d
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000000 - DISTRICT NAME		
Contact Person: School Business Official Telephone Number: 555-212-1234	Budgeted 2024-25 (A)	Proposed Budget 2025-26 (B)
Total Budgeted Amount, not Including Separate Propositions	78,048,340	82,084,221
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	48,000,000	49,600,000
B. Tax Levy to Support Library Debt, if Applicable	0	0
C. Tax Levy for Non-Excludable Propositions, if Applicable ²	0	0
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable	0	0
E. Total Proposed School Year Tax Levy (A + B + C - D)	48,000,000	49,600,000
F. Permissible Exclusions to the School Tax Levy Limit	2,329,838	2,200,11
G. School Tax Levy Limit , Excluding Levy for Permissible Exclusions ³	45,670,162	47,399,885
H. Total Proposed School Year Tax Levy, Excluding Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	45,670,162	47,399,885
I. Difference: (G - H); (negative value requires 60.0% voter approval) ²	0	0
Public School Enrollment	2,512	2,493
Consumer Price Index		2.95
Include any prior year reserve for excess tax levy, including interest.,		

² Tax levy associated with educational or transportation services propositions are not eligible for exclusion under the School Tax Levy Limit and may affect voter approval requirements.

³ For 2025-26, include any carryover from 2024-25 and exclude any tax levy for library debt or prior year reserve for excess tax levy, including interest.

2025-26 Property Tax Report Card

000000 - DISTRICT NAME	-20 Property Tax Report C	- u · u		
Contact Person: School Business Official Telephone Number: 555-212-1234			Budgeted 2024-25 (A)	Proposed Budget 2025-26 (B)
Total Budgeted Amount, not Including Separate Propositions			78,048,340	82,084,221
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹			48,000,000	49,600,000
B. Tax Levy to Support Library Debt, if Applicable			0	0
C. Tax Levy for Non-Excludable Propositions, if Applicable ²	Property Tax Cap		0	0
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if	Tax Levy Limit (Cap) Before Exclusions	2026	0	0
E. Total Proposed School Year Tax Levy (A + B + C - D)	Tax Levy Prior Year Prior Year Reserve Offset Reserve Amount	48,000,000 0 0	48,000,000	49,600,000
F. Permissible Exclusions to the School Tax Levy Limit	Tax Base Growth Factor PILOTS Receivable Prior Year Tort/Judgment Exclusion Prior Year	1.017 450,000	2,329,838	2,200,11
G. School Tax Levy Limit, Excluding Levy for Permissible Exclusions ³	Capital Tax Levy for Prior Year Allowable Levy Growth Factor	2,329,838 1.02	45,670,162	47,399,885
H. Total Proposed School Year Tax Levy, Excluding Levy to Support Libr	PILOTS Receivable Current Year Available Carryover from Prior Year Total Levy Limit Before Exclusions	475,000 - 47,399,885	45,670,162	47,399,885
I. Difference: (G - H); (negative value requires 60.0% voter approval) ²	Exclusions		0	0
Public School Enrollment	Tax levy necessary for expenditures resulting from tort orders/judgments over 5% Prior Year Tax Levy Capital Tax Levy for Current Year	- 2,200,115	2,512	2,493
Consumer Price Index	Tax levy for pension contribution expense	_,,		2.95
Include any prior year reserve for excess tax levy, including interest.,	TRS ERS			
Tax levy associated with educational or transportation services propositions are not eligi For 2025-26, include any carryover from 2024-25 and exclude any tax levy for library de	Total Exclusions Total Tax Levy Limit, Adjusted for Transfers Plus Exclusions Reserve Amount Used to Reduce Current Year Lev	2,200,115 49,600,000	oter approval requirements.	
	Proposed Levy for Current Year, Net of Reserve Total Tax Levy Limit Adjusted for Transfers Plus Exclusions compared to the Prior Year Tax Levy Difference between Tax Levy Limit Plus Exclusions and Current Year Proposed Levy Planning to Override the Cap	49,600,000 3.33% 0		

2025-26 Property Tax Report Card

000000 - DISTRI	CTNAME		•			
Contact Person:	School Business Official				Budgeted	Proposed Budget
Telephone Number	er: 555-212-1234				2024-25	2025-26
					(A)	(B)
Total Budgeted A	mount, not Including Separate Propositions				78,048,340	82,084,221
A. Proposed Tax	Levy to Support the Total Budgeted Amount ¹				48,000,000	49,600,000
B. Tax Levy to Su	upport Library Debt, if Applicable				0	0
C. Tax Levy for N	lon-Excludable Propositions, if Applicable ²				0	0
D. Total Tax Cap	Reserve Amount Used to Reduce Current Year	Levy, if Applicable			0	0
E. Total Propose	d School Year Tax Levy (A + B + C - D)				48,000,000	49,600,000
F. Permissible E	xclusions to the School Tax Levy Limit				2,329,838	2,200,115
G. School Tax Le	CAMDLE CE	NTRAL SCHOOL DISTRI	CT		45,670,162	47,399,885
	BUDGET	SUMMARY FOR 2025-20				
H. Total Propose	BODGET	SOPIL ANT FOR 2020-20	Proposed	Percent	45,670,162	47,399,885
I Difference: /C	Description	Budget 24-25	Budget 25-26	Change	0	0
I. Difference: (G	Appropriations			<u></u>	0	0
Public School En	General Support	8,515,200	9,032,900	6.08%	2,512	2,493
Consumer Price I	Instruction	39,725,000	41,565,000	4.63%		2.959
Include any prior yea	Pupil Transportation	3,905,000	4,055,000	3.84%		
Tax levy associated v	Community Services	150,000	150,000	0.00%	r approval requirements.	
For 2025-26, include	Employee Benefits	19,873,000	21,310,000	7.23%		
	Debt Service	5,640,140	5,721,321	1.44%		
	Interfund Transfers	240,000	250,000	4.17%		
	Total Appropriations	78,048,340	82,084,221	5.17%		
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What About Those Other Lines?

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Contact Person: School Business Official	Budgeted	Proposed Budget
Telephone Number: 555-212-1234	2024-25	2025-26
	(A)	(B)
Total Budgeted Amount, not Including Separate Propositions	78,048,340	82,084,221
A. Proposed Tax Levy to Support the Total Budgeted Amount	48,000,000	49,600,000
B. Tax Levy to Support Library Debt, if Applicable	0	0
C. Tax Levy for Non-Excludable Propositions, if Applicable ²	0	0
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable	0	0
E. Total Proposed School Year Tax Levy (A + B + C - D)	48,000,000	49,600,000
F. Permissible Exclusions to the School Tax Levy Limit	2,329,838	2,200,115
G. School Tax Levy Limit, Excluding Levy for Permissible Exclusions 3	45,670,162	47,399,885
H. Total Proposed School Year Tax Levy, Excluding Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	45,670,162	47,399,885
Difference: (G - H); (negative value requires 60.0% voter approval) ²	0	0
Public School Enrollment	2,512	2,493
Consumer Price Index		2.95%
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¹ Include any prior year reserve for excess tax levy, including interest.,

²Tax levy associated with educational or transportation services propositions are not eligible for exclusion under the School Tax Levy Limit and may affect voter approval requirements.

³ For 2025-26, include any carryover from 2024-25 and exclude any tax levy for library debt or prior year reserve for excess tax levy, including interest.



Important Note



Line B – Levy to Support Library Debt, if Applicable:

If the school district budget includes debt service for a library building and the school district levy must be raised to pay such debt, then enter amount of levy raised for this purpose.

This line would be zero where there is an agreement for the library to pay over to the district the amount of the annual debt payment and as such, the district is not levying taxes for such debt.

Do not report taxes here simply collected by the school district on the library's behalf.

PTRC with Library Debt

30

Contact Person: School Business Official Telephone Number: 555-212-1234	Example: Library Debt is	Budgeted 2024-25 (A)	Proposed Budget 2025-26 (B)
Total Budgeted Amount, not Including Separate Propositions	\$92,000 and will be	78,048,340	82,084,221
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	\$95,500.	48,000,000	49,600,000
B. Tax Levy to Support Library Debt, if Applicable		92,000	95,500
C. Tax Levy for Non-Excludable Propositions, if Applicable ²		0	0
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if	Applicable	0	0
E. Total Proposed School Year Tax Levy (A + B + C - D)		48,092,000	49,695,500
F. Permissible Exclusions to the School Tax Levy Limit		2,329,838	2,200,115
G. School Tax Levy Limit, Excluding Levy for Permissible Exclusions 3		45,670,162	47,399,885
H. Total Proposed School Year Tax Levy, Excluding Levy to Support Lib	rary Debt and/or Permissible Exclusions (E - B -	F + D) 45,670,162	47,399,885
Difference: (G - H); (negative value requires 60.0% voter approval) ²		0	0
Public School Enrollment	\$49,696,500-\$95,500-\$2,200,115 = \$47,399	,885 2,512	2,493
Consumer Price Index			2.95%
1 Include any prior year recerve for excess tay levy, including interest			

¹ Include any prior year reserve for excess tax levy, including interest.,

²Tax levy associated with educational or transportation services propositions are not eligible for exclusion under the School Tax Levy Limit and may affect voter approval requirements.

For 2025-26, include any carryover from 2024-25 and exclude any tax levy for library debt or prior year reserve for excess tax levy, including interest.

What About Those Other Lines?

Contact Person: School Business Official	Budgeted	Proposed Budget
Telephone Number: 555-212-1234	2024-25	2025-26
	(A)	(B)
Total Budgeted Amount, not Including Separate Propositions	78,048,340	82,084,221
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	48,000,000	49,600,000
B. Tax Levy to Support Library Debt, if Applicable	0	0
C. Tax Levy for Non-Excludable Propositions, if Applicable ²	0	0
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable	0	0
E. Total Proposed School Year Tax Levy (A + B + C - D)	48,000,000	49,600,000
F. Permissible Exclusions to the School Tax Levy Limit	2,329,838	2,200,115
G. School Tax Levy Limit, Excluding Levy for Permissible Exclusions 3	45,670,162	47,399,885
H. Total Proposed School Year Tax Levy, Excluding Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	45,670,162	47,399,885
Difference: (G - H); (negative value requires 60.0% voter approval) ²	0	0
Public School Enrollment	2,512	2,493
Consumer Price Index		2.95%
I health and a single control of a support for the single control of the single control		

¹ Include any prior year reserve for excess tax levy, including interest.,

²Tax levy associated with educational or transportation services propositions are not eligible for exclusion under the School Tax Levy Limit and may affect voter approval requirements.

³ For 2025-26, include any carryover from 2024-25 and exclude any tax levy for library debt or prior year reserve for excess tax levy, including interest.

Non-Excludable Propositions

Line C – Levy for Non-Excludable Propositions, if Applicable: Include levy amount required for propositions for additional transportation services or educational programs. Additional transportation services include changing distance eligibilities for students to be provided transportation. It does not include the purchase of school buses. Educational programs include programs and activities not included in the budget proposition, i.e., athletics or music.

Reduction of Mileage Requirement Proposition

We are asking the taxpayers to allow students in grades K-12 that live more than 1 mile from school to be eligible for bus transportation. The current limit is 1.5 miles.

This change allows more access to transportation to school.

Cost \$100,000

PTRC with Non-Excludable Propositions

2025-26 Property Tay Deport Card

33

2025-26 Property Tax Report Card				
000000 - DISTRICT NAME				
Contact Person: School Business Official	Budgeted	Proposed Budget		
Telephone Number: 555-212-1234	2024-25	2025-26		
	(A)	(B)		
Total Budgeted Amount, not Including Separate Propositions (\$82,084,221 - \$100,000)	78,048,340	81,984,221		
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	48,000,000	49,500,000		
B. Tax Levy to Support Library Debt, if Applicable				
C. Tax Levy for Non-Excludable Propositions, if Applicable ²		100,000		
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable	0			
E. Total Proposed School Year Tax Levy (A + B + C - D)	48,000,000	49,600,000		
F. Permissible Exclusions to the School Tax Levy Limit	2,329,838	2,200,115		
G. School Tax Levy Limit , Excluding Levy for Permissible Exclusions ³	45,670,162	47,399,885		
H. Total Proposed School Year Tax Levy, Excluding Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	45,670,162	47,399,885		
Difference: (G - H); (negative value requires 60.0% voter approval) ²	0	0		
Public School Enrollment	2,512	2,493		
Consumer Price Index		2.95%		
1 Include any prior year reserve for excess tax levy, including interest.,				

Tax levy associated with educational or transportation services propositions are not eligible for exclusion under the School Tax Levy Limit and may affect voter approval requirements

³ For 2025-26, include any carryover from 2024-25 and exclude any tax levy for library debt or prior year reserve for excess tax levy, including interest.

What About Those Other Lines?

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<u> </u>		
Contact Person: School Business Official	Budgeted	Proposed Budget
Telephone Number: 555-212-1234	2024-25	2025-26
	(A)	(B)
Total Budgeted Amount, not Including Separate Propositions	78,048,340	82,084,221
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	48,000,000	49,600,000
B. Tax Levy to Support Library Debt, if Applicable	0	0
C. Tax Levy for Non-Excludable Propositions, if Applicable ²	0	0
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable	0	0
E. Total Proposed School Year Tax Levy (A + B + C - D)	48,000,000	49,600,000
F. Permissible Exclusions to the School Tax Levy Limit	2,329,838	2,200,115
G. School Tax Levy Limit, Excluding Levy for Permissible Exclusions 3	45,670,162	47,399,885
H. Total Proposed School Year Tax Levy, Excluding Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	45,670,162	47,399,885
I. Difference: (G - H); (negative value requires 60.0% voter approval) ²	0	0
Public School Enrollment	2,512	2,493
Consumer Price Index		2.95%

¹ Include any prior year reserve for excess tax levy, including interest.,

²Tax levy associated with educational or transportation services propositions are not eligible for exclusion under the School Tax Levy Limit and may affect voter approval requirements.

³ For 2025-26, include any carryover from 2024-25 and exclude any tax levy for library debt or prior year reserve for excess tax levy, including interest.

PTRC with Tax Cap Reserve

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000000 - DISTRICT NAME			
Contact Person: School Business Official		Budgeted	Proposed Budget
Telephone Number: 555-212-1234		2024-25	2025-26
		(A)	(B)
Total Budgeted Amount, not Including Separate Propositions	Example:	78,048,340	82,084,221
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	Determined that	48,000,000	49,600,000
B. Tax Levy to Support Library Debt, if Applicable	levied \$425,000 too		
C. Tax Levy for Non-Excludable Propositions, if Applicable ²	much in 24-25		
D. Total Tax Cap Reserve Amount Used to Reduce Current Year L	evy, if Applicable	0	425,000
E. Total Proposed School Year Tax Levy (A + B + C - D)		48,000,000	49,175,000
F. Permissible Exclusions to the School Tax Levy Limit		2,329,838	2,200,115
G. School Tax Levy Limit , Excluding Levy for Permissible Exclusion	ons ³	45,670,162	46,549,885
H. Total Proposed School Year Tax Levy, $\underline{\text{Excluding}}$ Levy to Supp Exclusions (E - B - F + D)	ort Library Debt and/or Permissible	45,670,162	46,549,885
I. Difference: (G - H); (negative value requires 60.0% voter approval))2	0	0
Public School Enrollment		2,512	2,493
Consumer Price Index			2.95%
Include any prior year reserve for excess tax levy, including interest.,			

²Tax levy associated with educational or transportation services propositions are not eligible for exclusion under the School Tax Levy Limit and may affect voter approval requirements.

For 2025-26, include any carryover from 2024-25 and exclude any tax levy for library debt or prior year reserve for excess tax levy, including interest.

What About Excludable Propositions?

rict is hereby authorized to (1) crease of financing construction projects no district's buildings, including the acquisition of such proposition 4: Capital project shall the bound for apped at \$30,000,000.00 (3) deposit on the such buildings are to be used, and for apped at \$30,000,000.00 (3) deposit on the such buildings are to be used, and for apped at \$30,000,000.00 (3) deposit on the such project shall the bound resolution authorizing a School District of the such project of t CAPITAL PROJECT RESERVE PROPOSITION Central School District is hereby authorized to (1) create a Capital Reserve Shall the Board of Education of the Fund pursuant to Education Law § 3651 (1) for the purpose of financing construction projects for the general improvement, reconstruction, renovations or additions to th Improvement Program at a maximum cost of \$49,950,000; authorizing the use of \$500,000 and/or buildings), site work, and the acquisition of original f of technology equipment, or other apparatus required for capital reserve funds the issuance of up to \$49,450,000 bonds (30 year maximum purchases subject to voter approval; (2) the maximum am into the Capital Reserve Fund such unallocated fund bala maturity) and . State Aid related to expenditures from the capital reser Proposition 2: EV Bus Purchase hall the bond resolution authorizing the purchase of fund. The probable duration of the Capital Reserve Fun ct to such bonds, providing for a tax levy therefor in annual two zero-emission school buses at a maximum cost of \$990,000 (\$495,000 per bus), but istrict's faith and credit for debt service; delegating powers only if the District receives subsidies of at least \$400,000 (\$200,000 per bus); authorizing · and providing for an estoppel procedure, be approved? the issuance of up to \$990,000 bonds (5 year maximum maturity) and, with respect to such bonds, providing for a tax levy therefor in annual installments; pledging the District's faith and credit for debt service; delegating powers with respect to bonds and notes; and They are Excluded! providing for an est BUS PROPOSITION County, New York be authorized to; (1) School District. Shall the Board of Education of the acquire five (5) School Buses, at a maximum aggregate cost of \$685,000.00; (2) expend such sum, or so much thereof as shall be necessary; and (3) shall be paid from the current appropriation?

How to Group Fund Balance on the PTRC

	Actual 2024-25 (D)	Estimated 2025-26 (E)
Adjusted Restricted Fund Balance		
Assigned Appropriated Fund Balance		
Adjusted Unrestricted Fund Balance		
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	%	%

Reminder:

Actual 24-25 is 6/30/24 balances.

Estimated 25-26 is projected 6/30/25 balances.

FUND BALANCE (GENERAL FUND) Nonspendable			
Not in Spendable Form	A806	80	
Must Remain Intact	A807	81	
Total Nonspendable Fund Balance	AT080	82	
Restricted			
Workers' Compensation Reserve	A814	83	
Unemployment Insurance Reserve	A815	84	
Reserve for State and Local Retirement System Contributions	A827	85	
Reserve for Teacher's Retirement System Contributions	A828	86	
Reserve for Property Loss	A861	87	
Reserve for Liability Claims	A862	88	
Insurance Reserve	A863	89	
Reserve for Tax Certiorari	A864	90	
Reserve for Taxes Raised Outside Tax Limit (Cities Over 125,000)	A874	91	
Reserve for Employee Benefits and Accrued Liabilities	A867	92	
Capital Reserve	A878	93	
Reserve for Repairs	A882	94	
Reserve for Debt	A884	95	
Other Restricted Fund Balance (Specify)			
<u></u>	A899	96	
Total Restricted Fund Balance	AT092	97	
Committed			
Committed Fund Balance	A913	98	
Total Committed Fund Balance	AT093	99	
Assigned			
Assigned Appropriated Fund Balance	eA914	100	
Assigned Unappropriated Fund Balance (Includes Encumbrances			
which are NOT reported in	A915	101	
Committed and Restricted Fund			
Balance - click here for help)	AT004	100	
Total Assigned Fund Balance	A1094	102	
Unassigned			
Reserve for Tax Reduction	A916	103	
Unassigned Fund Balance	A917	104	
Total Unassigned Fund Balance	AT096	105	
TOTAL FUND BALANCE	AT095	106	

School District Budget Notice

Overall Budget Proposal	Budget Adopted for the 2024-25 School Year	Budget Proposed for the 2025-26 School Year	Contingency Budget for the 2025-26 School Year *	
Total Budgeted Amount, Not Including Separate Propositions		\$ 78,048,340	\$82,084,221	s
Increase/Decrease for the 2025-26 School Year			\$4,035,881	s
Percentage Increase/Decrease in Proposed Budget			5.17 %	%
Change in the Consumer Price Index			2.95%	
A. Proposed Levy to Support the Total Budgeted Amount		\$48,000,000	\$49,600,000	Fill in Budge
B. Levy to Support Library Debt, if Applicable		\$0	\$0	Notice with
C. Levy for Non-Excludable Propositions, if Applicable **		\$0	\$0	Information
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy		\$0	\$0	on the PTR
E. Total Proposed School Year Tax Levy (A + B + C - D)		\$48,000,000	\$49,600,000	s
F. Total Permissible Exclusions		\$2,329,838	\$2,200,115	
G. School Tax Levy Limit, Excluding Levy for Permissible Exclusions		\$45,670,162	\$47,399,885	
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Libr Debt and/or Permissible Exclusions (E – B – F + D)	ary	\$45,670,162	\$47,399,885	
Difference: G – H (Negative Value Requires 60.0% Voter Approval – See Note Below Regarding Separate Propositions) **		\$0	\$0	
Administrative Component		S	\$	S
Program Component		s	\$	s
Capital Component		\$	\$	s

				2025-26		
		Three Part	2024-25	Proposed	Increase/	
<u>Description</u>	Account Code(s)	Budget	Budget	<u>Budget</u>	(Decrease)	
Board of Education	1010-1060	Α	48,000	48,500	500	
Central Administration	1240	Α	365,000	385,000	20,000	
Finance	1310-1380	Α	850,000	900,000	50,000	
Legal Services	1420	A, P	210,000	215,000	5,000	
Legal Services	1421	Α	35,000	40,000	5,000	<u> </u>
Legal Services	1422	Р	175,000	175,000	-	
Personnel	1430	Α	142,000	149,000	7,000	
Records Management	1460	Α	5,200	5,400	200	
Public Information	1480	Α	85,000	90,000	5,000	
Operation of Plant	1620	С	3,100,000	3,300,000	200,000	
Maintenance of Plant	1621	С	2,000,000	2,200,000	200,000	
Other Central Services	1622-1680	Α	845,000	875,000	30,000	
Judgments and Claims	1930	С	40,000	40,000	-	
Refund of Taxes	1964	С	25,000	25,000	-	
	1710-1920,1931-					
Other Special Items	1950,1981-1989	Α	800,000	800,000	-	
Curriculum Development and Support	2010	Α	685,000	700,000	15,000	
Supervision - Regular Schools	2020	Α	2,300,000	2,450,000	150,000	
Supervision - Special Schools	2040	Α	700,000	725		
Research, Evaluation and Planning	2060	Α	40,000	40 Three Part Budget:		
Instruction -(Net of Supervision/Research)	2070-2999	P	36,000,000	37,650 Adr	ninistrative	
Purchase of Buses	5510.21	С	165,000	180 Pro	180 Program	
	5510, except			Cap	ital	
Other District Transportation	5510.21	P	3,220,000	3,325		
Garage Building	5530	P	500,000	525		
Contract Transportation	5540	P	20,000	25		
Public Transportation	5550	P	-		nin Percentag	
BOCES Transportation	5581	P	-	(Ad	min/(Admin +	Program)
Community Service	7140-8070	P	150,000	150,000	-	
Employee Benefits	9010-9089	A,P,C	19,873,000	21,310,000	1,437,000	
Employee Benefits	9010-9089	Α	2,150,000	2,530,000	380,000	\neg
Employee Benefits	9010-9089	P	16,800,000	17,800,000	1,000,000	
Employee Benefits	9010-9089	С	923,000	980,000	57,000	
Debt Service	9700-9789	С	5,640,140	5,721,321	81,181	
Transfer to Capital	9950.9	С	100,000	100,000	-	
Transfer to Debt Service	9901.96	С	-	-	-	
	9901.93-					
	9901.95,9950.9					
Other Transfers	except Capital	Р	140,000	150,000	10,000	
Totals			78,048,340	82,084,221	4,035,881	,

For Three-Part
Budget
Requirement:
A = Admin
P = Program
C = Capital

9,737,900

59,800,000

12,546,321

82,084,221

14.00%

687,700

553,181

2,795,000

4,035,881

9,050,200

57,005,000

11,993,140

78,048,340

13.70%

School District Budget Notice

Overall Budget Proposal	Budget Adopted for the 2024-25 School Year	Budget Proposed for the 2025-26 School Year	Contingency Budget for the 2025-26 School Year *
Total Budgeted Amount, Not Including Separate Propositions	\$ 78,048,340	\$82,084,221	s
Increase/Decrease for the 2025-26 School Year		\$4,035,881	s
Percentage Increase/Decrease in Proposed Budget		5.17 %	%
Change in the Consumer Price Index		2.95%	
A. Proposed Levy to Support the Total Budgeted Amount	\$48,000,000	\$49,600,000	
B. Levy to Support Library Debt, if Applicable	\$0	\$0	
C. Levy for Non-Excludable Propositions, if Applicable **	\$0	\$0	
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy	\$0	\$0	
E. Total Proposed School Year Tax Levy (A + B + C - D)	\$48,000,000	\$49,600,000	s
F. Total Permissible Exclusions	\$2,329,838	\$2,200,115	
G. School Tax Levy Limit, Excluding Levy for Permissible Exclusions	\$45,670,162	\$47,399,885	
H. Total Proposed School Year Tax Levy, Excluding Levy to Support Library Debt and/or Permissible Exclusions (E – B – F + D)	\$45,670,162	\$47,399,885	
Difference: G – H (Negative Value Requires 60.0% Voter Approval – See Note Below Regarding Separate Propositions) **	\$0	\$0	
		.	_
Administrative Component	\$9,050,200	\$9,737,900	S
Program Component	\$57,005,000	\$59,800,000	s
Capital Component	\$11,993,140	\$12,546,321	\$

Contingency Budget Rules

- □ Tax levy can't increase over the prior year (\$48,000,000 or reduction of \$1,960,000)
- Non-contingent expenditures must be removed (TBD)
- Admin Cap can't be higher than the lower of last year's % or the % in the original budget for the current year (13.70% vs. 14.00%, so 13.70%)

		2025-26			Non-
	2024-25	Proposed	Increase/	Non-Contingent	<u>Contingent</u>
Description	<u>Budget</u>	<u>Budget</u>	(Decrease)	Expenditure Type	Exp Amount
Board of Education	48,000	48,500	500		
				Raises on	
Central Administration	365,000	385,000	20,000	Confidential Staff	5,500
Finance	850,000	900,000	50,000	Equipment	20,000
Legal Services	210,000	215,000	5,000		
Personnel	142,000	149,000	7,000		
Records Management	5,200	5,400	200		
Public Information	85,000	90,000	5,000		
Operation of Plant	3,100,000	3,300,000	200,000	Equipment	200,000
Maintenance of Plant	2,000,000	2,200,000	200,000	Equipment	200,000
Other Central Services	845,000	875,000	30,000	Equipment	50,000
Judgments and Claims	40,000	40,000	-		
Refund of Taxes	25,000	25,000	-		
Other Special Items	800,000	800,000	-		
Curriculum Development and	685,000	700,000	15,000		
Supervision - Regular Schools	2,300,000	2,450,000	150,000		
Supervision - Special Schools	700,000	725,000	25,000		
Research, Evaluation and Plan	40,000	40,000	-		
Instruction -(Net of Supervisio	36,000,000	37,650,000	1,650,000	Equipment	475,000
Purchase of Buses	165,000	180,000	15,000	Equipment	180,000
Other District Transportation	3,220,000	3,325,000	105,000		
Garage Building	500,000	525,000	25,000		
Contract Transportation	20,000	25,000	5,000		
Community Service	150,000	150,000	-		
Employee Benefits	19,873,000	21,310,000	1,437,000		
				Fringes on	
Employee Benefits	2,150,000	2,530,000	380,000	Confidential Raises	1,000
Employee Benefits	16,800,000	17,800,000	1,000,000		
Employee Benefits	923,000	980,000	57,000		
Debt Service	5,640,140	5,721,321	81,181		
Transfer to Capital	100,000	100,000	-	Transfer to Capital	100,000
Transfer to Debt Service	-	-	-		
Other Transfers	140,000	150,000	10,000		
Totals	78,048,340	82,084,221	4,035,881		1,231,500

After Removing Non-Contingent Expenses and Lowering Tax Levy

	L SCHOOL DISTRI Ary for 2025-26				Round #1
BODGETSOMM					
Danadatian	D	Proposed	Percent		Contingent
Description	Budget 24-25	Budget 25-26	Change		Budget
Appropriations	0.545.000	0.000.000	C 0000		0.557.400
General Support	8,515,200	9,032,900	6.08%		8,557,400
Instruction	39,725,000	41,565,000	4.63%		41,090,000
Pupil Transportation	3,905,000	4,055,000	3.84%		3,875,000
Community Services	150,000	150,000	0.00%		150,000
Employee Benefits	19,873,000	21,310,000	7.23%		21,309,000
Debt Service	5,640,140	5,721,321	1.44%		5,721,321
Interfund Transfers	240,000	250,000	4.17%		150,000
Total Appropriations	78,048,340	82,084,221	5.17%		80,852,721
				Cuts	(1,231,500)
Estimated Revenues					
Real Property Taxes	48,000,000	49,600,000	3.33%		48,000,000
Other Tax Items	450,000	475,000	5.56%		475,000
Non-Property Tax Items	-	-	0.00%		-
Charges for Services	300,000	350,000	16.67%		350,000
Use of Money and Property	500,000	600,000	20.00%		600,000
Sale of Property and Compensation for Loss	25,000	35,000	40.00%		35,000
State Aid	25,093,340	27,154,221	8.21%		27,154,221
Federal Aid	50,000	50,000	0.00%		50,000
Miscellaneous Local Sources	580,000	620,000	6.90%		620,000
Total Estimated Revenues	74,998,340	78,884,221	5.18%		77,284,221
Appropriated Fund Balance and Reserves					
Appropriated Fund Balance	2,500,000	2,700,000	8.00%		2,700,000
Appropriated TRS Reserve	300,000	300,000	0.00%		300,000
Appropriated EBALR Reserve	250,000	200,000	-20.00%		200,000
Total Appropriated Fund Balance and Resei	3,050,000	3,200,000	4.92%		3,200,000
Total Estimated Revenues and					
Appropriated Fund Balance and Reserves	78,048,340	82,084,221	5.17%		80,484,221
					Shortfall
					368,500

Description	2024-25 Budget	2025-26 Proposed Budget	Increase/ (Decrease)	Non- Contingent Exp Amount
Totals	78,048,340	82,084,221	4,035,881	1,231,500
Three Part Budget:	0.050.200	0.727.000	607 700	0.661.400
Administrative Program	9,050,200 57,005,000	9,737,900 59,800,000	687,700 2,795,000	9,661,400 59,325,000
Capital	11,993,140 78,048,340	12,546,321 82,084,221	553,181 4,035,881	11,866,321 80,852,721
Admin Percentage = (Admin/(Admin + Program)	13.70%	14.00%	_	14.00%

Over the Admin Cap of 13.70% and budget out of balance by \$368,500.

More cuts needed.



						2025-26			Non-		
				Three Part	2024-25	Proposed	Increase/	Non-Contingent	Contingent		
	Description			Budget	<u>Budget</u>	<u>Budget</u>	(Decrease)	Expenditure Type	Exp Amount	Additional Cuts Ne	cessary
	Board of Ed	ucation		Α	48,000	48,500	500				
								Raises on			
	Central Adm	ninistration		Α	365,000	385,000	20,000	Confidential Staff	5,500		
										Eliminate new service	
	Finance			Α	850,000	900,000	50,000	Equipment	20,000	contract	15,000
	Legal Service	es		A, P	210,000	215,000	5,000				
	Legal Serv	ices		A	35,000	40,000	5,000				
	Legal Serv	ices		P	175,000	175,000	-				
	Personnel			A	142,000	149,000	7,000				
	Records Mai	nagement		Α	5,200	5,400	200				
	Public Infor	mation		Α	85,000	90,000	5,000				
	Operation o	f Plant		C	3,100,000	3,300,000	200,000	Equipment	200,000		
	Maintenanc	e of Plant		С	2,000,000	2,200,000	200,000	Equipment	200,000		
										Eliminate new	
	Other Centr	al Services		Α	845,000	875,000	30,000	Equipment	50,000	position	85,000
	Judgments a	and Claims		C	40,000	40,000	-				
	Refund of Ta	axes		С	25,000	25,000	-				
	Other Speci	al Items		Α	800,000	800,000	-				
	Curriculum	Development a	nd Support	Α	685,000	700,000	15,000				
	Supervision	- Regular Scho	ols	Α	2,300,000	2,450,000	150,000			Eliminate 1 position	100,000
					700,000	725,000	25,000			·	
		2025-26	Non-	Additional	40,000	40,000	-				
	2024-25	Proposed	Contingent	<u>Cuts</u>	36,000,000	37,650,000	1,650,000	Equipment	475,000		
Description	<u>Budget</u>	<u>Budget</u>	Exp Amount	<u>Necessary</u>	165,000	180,000	15,000	Equipment	180,000		
T-4-I-	70.040.040	00.004.004	1 001 500	0.46.000							
Totals	78,048,340	82,084,221	1,231,500	246,000	3,220,000	3,325,000	105,000				
Three Part Budget:					500,000	525,000	25,000				
Administrative	9,050,200	9,737,900	9,661,400	9,415,400	20,000	25,000	5,000				
Program	57,005,000	59,800,000			150,000	150,000	-				
Capital	11,993,140	12,546,321		11,866,321	19,873,000	21,310,000	1,437,000				
	78,048,340	82,084,221	80,852,721	80,606,721				Fringes on		Fringes on Eliminated	
					2,150,000	2,530,000	380,000	Confidential Raises	1,000	Positions	46,000
Admin Percentage =					16,800,000	17,800,000	1,000,000				
(Admin/(Admin+					923,000	980,000	57,000				
Program)	13.70%	14.00%	14.00%	13.70%	5,640,140	5,721,321	81,181				
	Transfer to 0	Capital		С	100,000	100,000	-	Transfer to Capital	100,000		
	Transfer to [-		С	-	-	-				
4.4	Other Trans	fers		Р	140,000	150,000	10,000				
44	Outer Halls	1013		F	1-0,000	100,000	10,000				
	Totals				78,048,340	82,084,221	4,035,881		1,231,500		246,000
	Totats				70,040,040	02,004,221	+,000,001	-	1,201,000		2-0,000

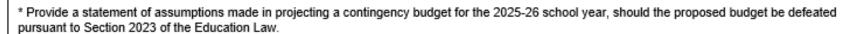
SAMPLE CENTRAL	L SCHOOL DISTRI	CT				
BUDGET SUMM	ARY FOR 2025-26	6			Round #1	Round #2
		Proposed	Percent		Contingent	Contingent
Description	Budget 24-25	Budget 25-26	<u>Change</u>		<u>Budget</u>	<u>Budget</u>
Appropriations						
General Support	8,515,200	9,032,900	6.08%		8,557,400	8,457,400
Instruction	39,725,000	41,565,000	4.63%		41,090,000	40,990,000
PupilTransportation	3,905,000	4,055,000	3.84%		3,875,000	3,875,000
Community Services	150,000	150,000	0.00%		150,000	150,000
Employee Benefits	19,873,000	21,310,000	7.23%		21,309,000	21,263,000
Debt Service	5,640,140	5,721,321	1.44%		5,721,321	5,721,321
Interfund Transfers	240,000	250,000	4.17%		150,000	150,000
Total Appropriations	78,048,340	82,084,221	5.17%		80,852,721	80,606,721
				Cuts	(1,231,500)	(246,000
Estimated Revenues						
Real Property Taxes	48,000,000	49,600,000	3.33%		48,000,000	48,000,000
Other Tax Items	450,000	475,000	5.56%		475,000	475,000
Non-Property Tax Items	-	-	0.00%		-	-
Charges for Services	300,000	350,000	16.67%		350,000	350,000
Use of Money and Property	500,000	600,000	20.00%		600,000	600,000
Sale of Property and Compensation for Loss	25,000	35,000	40.00%		35,000	35,000
State Aid	25,093,340	27,154,221	8.21%		27,154,221	27,154,221
Federal Aid	50,000	50,000	0.00%		50,000	50,000
Miscellaneous Local Sources	580,000	620,000	6.90%		620,000	620,000
Total Estimated Revenues	74,998,340	78,884,221	5.18%		77,284,221	77,284,221
Appropriated Fund Balance and Reserves						
Appropriated Fund Balance	2,500,000	2,700,000	8.00%		2,700,000	2,822,500
Appropriated TRS Reserve	300,000	300,000	0.00%		300,000	300,000
Appropriated EBALR Reserve	250,000	200,000	-20.00%		200,000	200,000
Total Appropriated Fund Balance and Reser	3,050,000	3,200,000	4.92%		3,200,000	3,322,500
Total Estimated Revenues and						
Appropriated Fund Balance and Reserves	78,048,340	82,084,221	5.17%		80,484,221	80,606,721
					Shortfall	Shortfall
					368,500	-



School District Budget Notice

Overall Budget Proposal	Budget Adopted for the 2024-25 School Year	Budget Proposed for the 2025-26 School Year	Contingency Budget for the 2025-26 School Year *
Total Budgeted Amount, Not Including Separate Propositions	\$ 78,048,340	\$82,084,221	\$80,606,721
Increase/Decrease for the 2025-26 School Year		\$4,035,881	\$2,558,381
Percentage Increase/Decrease in Proposed Budget		5.17 %	3.27%
Change in the Consumer Price Index		2.95%	
A. Proposed Levy to Support the Total Budgeted Amount	\$48,000,000	\$49,600,000	
B. Levy to Support Library Debt, if Applicable	\$0	\$0	
C. Levy for Non-Excludable Propositions, if Applicable **	\$0	\$0	
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy	\$0	\$0	
E. Total Proposed School Year Tax Levy (A + B + C - D)	\$48,000,000	\$49,600,000	\$48,000,000
F. Total Permissible Exclusions	\$2,329,838	\$2,200,115	
G. School Tax Levy Limit, Excluding Levy for Permissible Exclusions	\$45,670,162	\$47,399,885	
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions $(E-B-F+D)$	\$45,670,162	\$47,399,885	
Difference: G – H (Negative Value Requires 60.0% Voter Approval – See Note Below Regarding Separate Propositions) **	\$0	\$0	
Administrative Component	\$9,050,200	\$9,737,900	\$9,415,400
Program Component	\$57,005,000	\$59,800,000	\$59,325,000
Capital Component	\$11,993,140	\$12,546,321	\$11,866,321

Bottom Half of the Budget Notice



Explain what you cut out of the original budget to get down to the contingent amount, e.g., equipment, transfers to capital, management/confidential raises, building use costs, etc.

** List Separate Propositions that are not included in the Total Budgeted Amount: (Tax Levy associated with educational or transportation services propositions are not eligible for exclusion and may affect voter approval requirements)

Description	Amount
PTRC Excludable Propositions go here	\$
PTRC Non-Excludable Propositions go here	\$
	\$
	\$

	Under the Budget Proposed for the 2025-26 School Year
Estimated Basic STAR Exemption Savings Pick the municipality with the most taxpayers	s

The annual budget vote for the	fiscal year 2025-26 by the qualified voters of	the	_ school district,	County,
New York, will be held at	school(s) in said district	on Tuesday, May 20, 2025 at	:00 am/pm prevailing time	OR between the
hours of:00am and:00p	om, prevailing time in the	school(s), at which tim	e the polls will be opened to	vote by voting
ballot or machine.				



Example of a Separate Proposition

Proposition 2: Bus Purchase Proposition

RESOLVED, that the Board of Education of the

shereby authorized to purchase school buses and expend therefore a sum not to exceed \$1,766,422 which said total sum of \$1,766,422 or so much thereof as may be necessary shall be raised by tax on the taxable property of the school district to be collected in annual installments, and to issue obligations for the district therefore in accordance with the Education Law and Local Finance Law.

** List Separate Propositions that are not included in the Total Budgeted Amount: (Tax Levy associated with educational or transportation services propositions are not eligible for exclusion and may affect voter approval requirements)

Description	Amount
Bus Purchase Proposition	\$1,766,422
	\$
	\$
	\$

Estimated Basic STAR Exemption Savings

49

Available here:

https://www.tax.ny.gov/pit/property/star/max-savings/

Under the Budget Proposed for the 2024-25 School Year

Estimated Basic STAR Exemption Savings1

\$566

School district name	Municipal name	Class*	Basic I	Er hanced
Niskayuna	Town of Clifton Park	Н	\$705	\$1,510
Niskayuna	Town of Clifton Park	N	\$900	\$1,949
Niskayuna	Town of Colonie	Н	\$557	\$1,216
Niskayuna	Town of Colonie	N	\$722	\$1,681
Niskayuna	Town of Glenville	Н	\$558	\$1,099
Niskayuna	Town of Glenville	N	\$716	\$1,425
Niskayuna Majority of the properties are in this town	Town of Niskayuna H= Homestead (Homeowners)	Н	\$566	\$1,180
Niskayuna	Town of Niskayuna N= Non-Homest (Businesses)	ead N	\$754	\$1,543

• • • Conclusion • • •

- The Budget, Tax Cap, Property Tax Report Card and Budget Notice all share various pieces of data.
 - If you change a number in one place, remember to update it on all forms!
- If you need to revise the Tax Cap, you can do that throughout the budget season.
- Remember to have the BOE approve the PTRC.

Questions?

State Aid and Financial Planning Service

Questar III BOCES

10 Empire State Boulevard

Castleton, NY 12033

518-477-2635

Option 1 (SAP)

http://sap.questar.org

twitter.com/qiiisap - @qiiisap



2024-25 Webinar Schedule:		
 07/17/24	01/22/25	
08/14/24	02/19/25	
09/18/24	03/19/25	
10/29/24	04/16/25	
11/20/24	05/21/25	
12/18/24	06/18/25	