



BERNE-KNOX-WESTERLO
CENTRAL SCHOOL DISTRICT

Budget Development

2025-2026 School Year

Budget Basics:

Expenses:

- Facilities
- Operations and maintenance
- Salaries and benefits
- Transportation
- Curricular materials
- Debt service
- Supplies



Revenue:

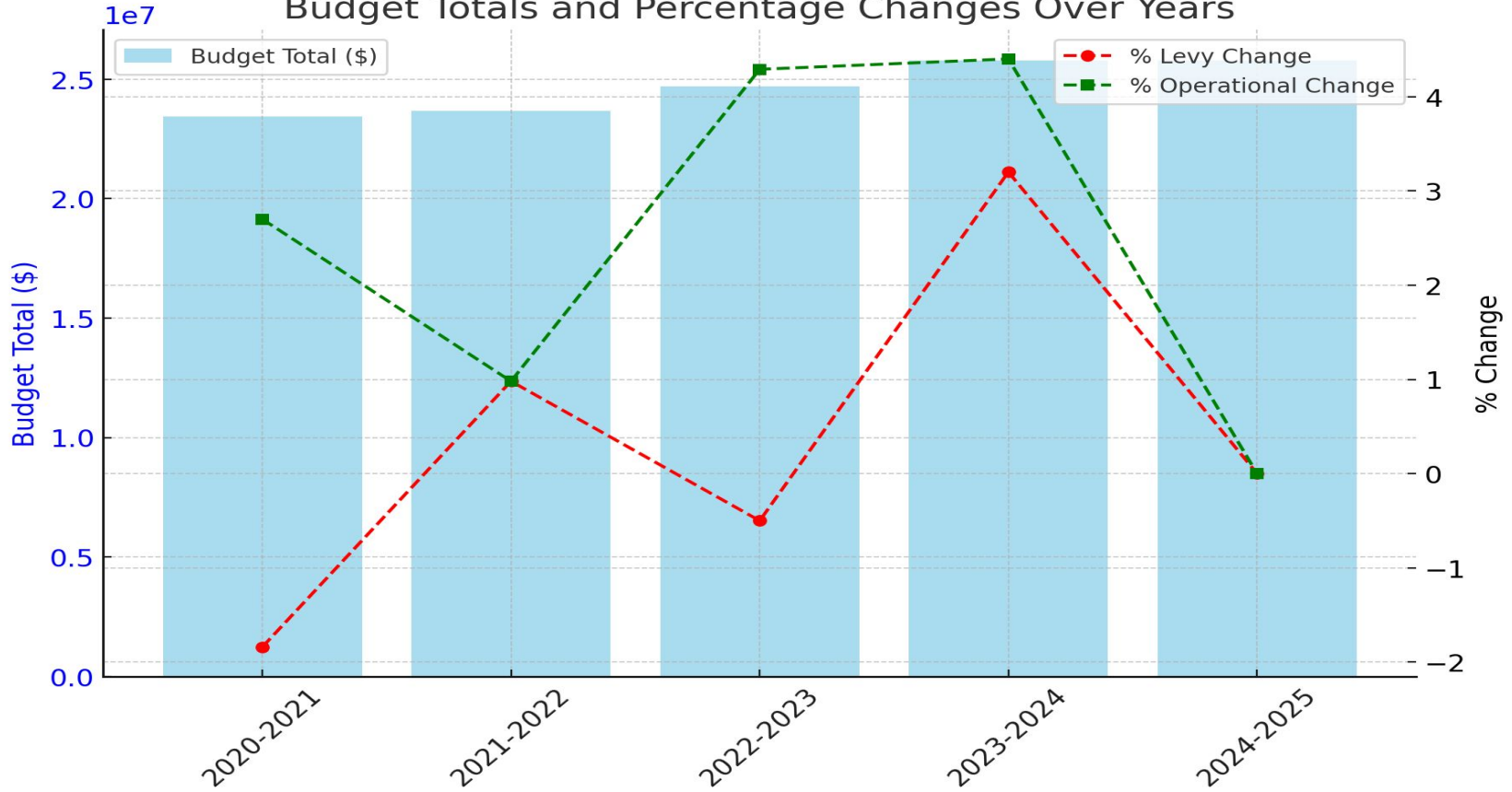
- State Aid
- Federal Aid
- Localized revenue
- Local property taxes
- Appropriated fund balance
- Unappropriated fund balance

Each year, school boards are tasked with creating a balanced budget to present to community voters.

Levy growth and budget increases over time

Year	% Levy Increase (Decrease)	Budget Total	%Operational Increase (Decrease)
2020-2021	(1.84)	\$23,442,127	2.7
2021-2022	.98	\$23,672,248	.98
2022-2023	(.5)	\$24,688,072	4.29
2023-2024	3.2	\$25,789,262	4.4
2024-2025	0	\$25,789,262	0

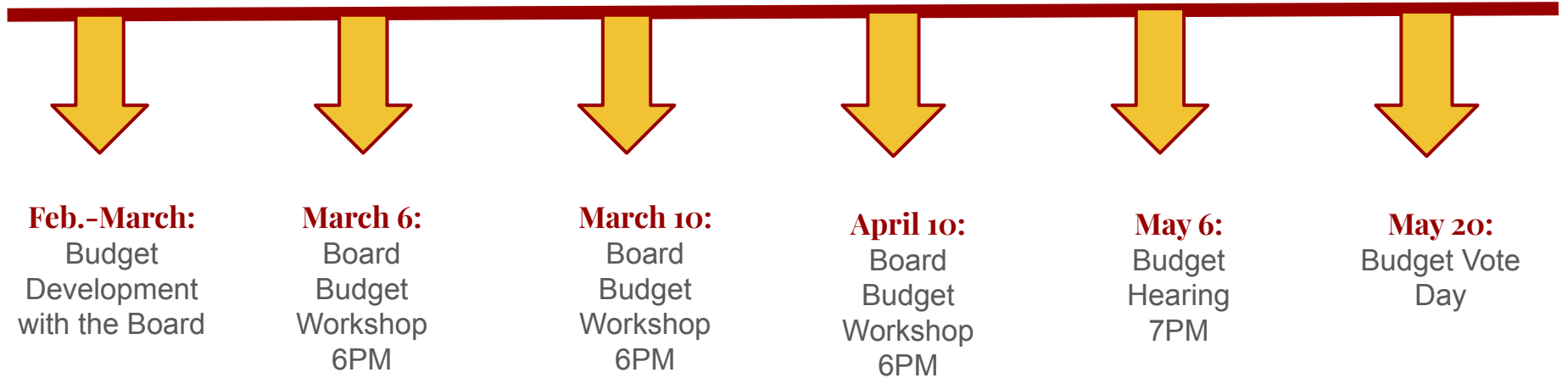
Budget Totals and Percentage Changes Over Years





BERNE-KNOX-WESTERLO
CENTRAL SCHOOL DISTRICT

Budget Development: Key Dates



Propositions for Consideration:

- Three, 72 passenger buses
- Creation of a Facility Reserve Fund
- Creation of a new Transportation Reserve Fund
 - Both funds are currently established, but will expire this year.

Tax Cap Calculation:

- A formula provided by the OSC to ensure that local taxpayers are contributing the appropriate amount to a school district's budget.
 - Debt - aid - reserves = tax cap
- Possible reductions to the cap:
 - Use of reserves
- Proposed cap for 2025-2026: 3.3%

The Rollover Budget for 2025-2026

Additional Expenditures:

- ARP grant backfill (expiration 9/30/24)
- Addition of the SRO- funded through Albany County in 2024-2025

Expense Increases for the 2025-2026 Budget Year

- **Health insurance premiums-district share**
 - Estimates at this point, until late March
- **Prescription premiums**
 - Estimates at this point, until April
- **Contractual salary increases**
 - One contract is up for negotiation, all others are settled through 2026.
 - This helps us to anticipate expenses and plan forward
- **NYS Retirement system**
 - 9.59% increases in TRS
 - 16.50% increase in ERS
- **Auto and property insurance**
 - 5-10% increase
- **Worker's Compensation insurance**
 - Anticipated increase
- **FICA-7.65%**
- **Utilities**
 - 10% increase
- **Fuel**
 - 10% increase (*at minimum*)
 - New consortium increases yielded over budget costs for the 2024-2025 fiscal year
- **Waste Management**
 - 5% increase
- **Boces Services Charge**
 - 5% increase
- **Boces Teaching Services**
 - 10% increase

Revenue Reductions for 2025-2026

- Building project debt:
 - Keep in mind that building aid is proportionate to building project debt.
 - Projected loss in building aid for 2025-2026: \$374,647.00
- Transportation debt:
 - We did not have a bus proposition last year
 - Projected loss in transportation aid for 2025-2026: \$131,616.00

Three Components of the Rollover Budget

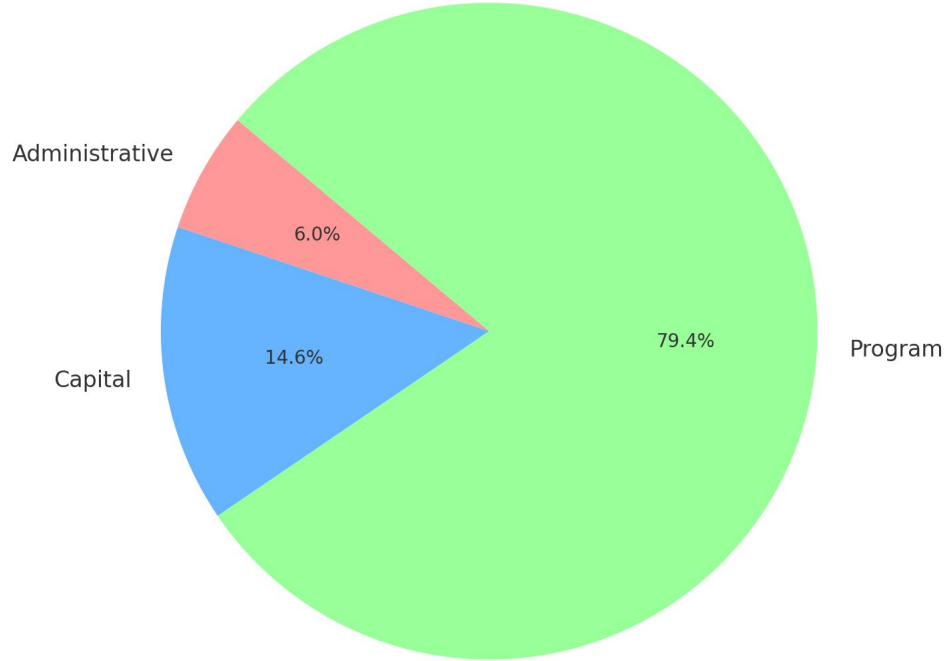
Program	Administrative	Capital
<ul style="list-style-type: none">● Salaries and benefits of teachers, staff, support providers of students.● Textbooks, equipment● Athletics and extracurricular activities● Transportation costs (excludes bus purchases)	<ul style="list-style-type: none">● Administrator salary and benefits● Supervisor salary and benefits● Clerical staff● Public information, printing● Staff development programming● General insurance● Professional fees● Board operational costs	<ul style="list-style-type: none">● Salaries and benefits of maintenance staff● Salaries and benefits of custodial staff● Debt service on buildings● School bus purchases● Utilities● Tax certiorari and court-ordered costs.

Rollover Budget Components:

Component	2025-2026 Rollover Budget	2024-2025 Budget	Change %	Change \$
Administrative	\$1,537,478	\$1,464,423	4.99%	\$73,055
Capital	\$3,766,470	\$4,266,082	-11.71%	(\$499,612)
Program	\$20,423,010	\$20,058,757	1.82%	\$364,253
Total	\$25,726,958	\$25,789,262		(\$62,304)

Total Expenditure Decrease: \$62,304.00

Budget Allocation



Requisitions:

- Buildings and Grounds:
 - Plow/Dump Truck: \$70,000
 - Last vehicle purchase- 2018 dump truck
 - Adds the salt/sand distributor
 - Would be leased
 - Floor scrubbers: 1 @ \$5,000
 - Replaces one in the elementary school and one in the high school
 - Maintenance is considering a less expensive model

Revenue Totals:

Local Sources (non-tax): \$408,000

Total State Aid: \$11,591,886

Tax Levy: \$11,437,442 (at a 3.3% rate)

Total Revenue: \$23,437,328

Fund balance use (proposed) \$1,000,000.00

Reserves applied (proposed) \$100,000

Total (proposed) Revenue: \$24,537,328.00

Expenditures and Summary

Total Expenditures from Rollover Budget: \$25,726,958

Projected Budget Shortfall: \$1,189,630

Budget Development:

Additions:

- School Resource Officer (still waiting on the contract from ACS)
 - Estimate: \$85,000
 - Offset: \$9,500 from a grant
 - Offset: \$11,505 from a grant
- Dump Truck purchase
 - Total Cost: \$70,122.46
 - Yearly lease: \$15,982.08/ 5 years
- Admin. Assistant: \$35,000-was removed in contingency budget

Reserves/Fund Balance Use Comparison-3 year

Year	2023-2024	2024-2025	2025-2026
Reserves	1,027,000	940,000	100,000
Fund Balance	876,500	1,257,000	1,000,000
Total	\$1,903,500	\$2,197,000	\$1,100,000

Potential Points of Savings:

- Retirements: \$150,000
- Opening new classrooms in district: \$300,000
- Potential for using existing staff for new classrooms
- Reduces deficit to \$739,630.00