

DeRuyter Central School District

2025-2026 Proposed Budget

Presented on
4/15/25

Introductions

Dr. Neal Capone

Superintendent



Amanda Graham-Quirk

School Business Executive

2025-2026 Budget

Revenue:

*Tax Levy Increase **\$104,317** from 2024-2025 to 2025-2026

Tax levy increase of 2.25% from total 24-25 school tax levy (Tax Cap of 2.25%)

*Increase Interest Earnings **\$11,200**

Taking advantage of current interest rates

*State Aid Increase **\$210,497** from 2024-2025 to 2025-2026

Hold Harmless Minimum 2% Increase

Total Budgeted Revenue: **\$12,667,418**

Total Budgeted Expenditures: **\$12,667,418**

Expenditures:

Budget Increased **\$306,670**

2025-2026 Budget

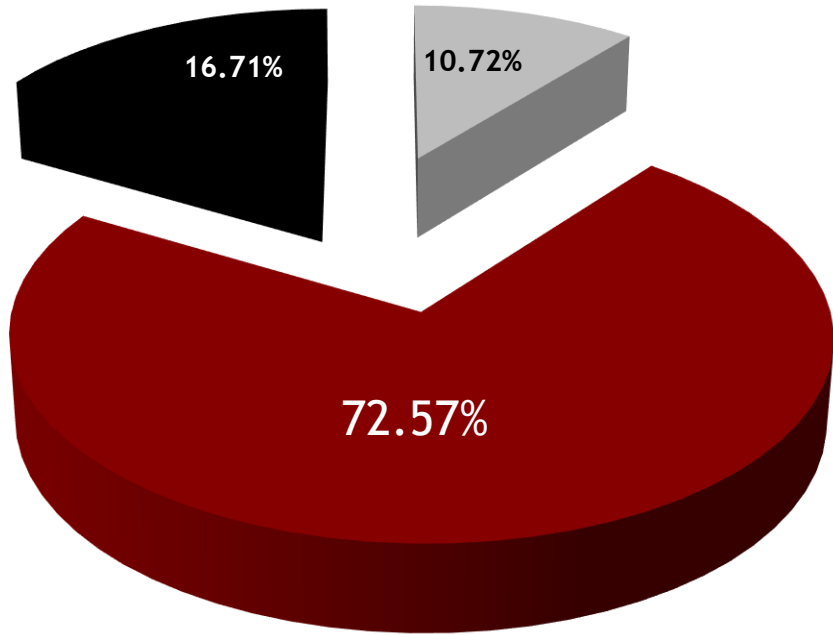
JANUARY STATE AID RUNS

Aid	24-25		25-26- ESTIMATED	Difference	Reason
Foundation Aid	\$ 4,870,674.00		\$ 4,968,087.00	\$ 97,413.00	No Hold Harmless
BOCES	\$ 500,962.00		\$ 639,804.00	\$ 138,842.00	Specific to Expenses
High Cost	\$ 17,784.00		\$ 15,300.00	\$ (2,484.00)	Specific to Expenses
Private Excess Cost	\$ -		\$ 34,334.00	\$ 34,334.00	Specific to Expenses/Students
Hardware & Tech	\$ 4,613.00		\$ 4,451.00	\$ (162.00)	Enrollment Change
Software , Library, Text	\$ 25,015.00		\$ 24,120.00	\$ (895.00)	Enrollment Change
Transportation	\$ 598,476.00		\$ 637,715.00	\$ 39,239.00	Increased spending w/Bus Purchases/ Trans Expenses
Building Aid	\$ 735,659.00		\$ 767,905.00	\$ 32,246.00	Debt Service, Capital Outlays, and Schedule M project
High Tax Aid	\$ 158,847.00		\$ 158,847.00	\$ -	
	\$ 6,912,030.00		\$ 7,250,563.00	\$ 338,533.00	4.90%

ANTICIPATED FINAL STATE AID RUNS

Aid	24-25 State Aid	24-25 Budgeted	25-26 Anticipated Aid	Difference 24-25 Budgeted & Estimated 25-26	Reason
Foundation Aid	\$ 4,870,674.00	\$ 4,870,674.00	\$ 4,968,087.00	\$ 97,413.00	2% Minimum Increase
BOCES	\$ 500,962.00	\$ 538,091.00	\$ 639,804.00	\$ 101,713.00	Specific to Expenses
High Cost	\$ 17,784.00	\$ 17,784.00	\$ 15,300.00	\$ (2,484.00)	Specific to Expenses
Private Excess Cost	\$ -	\$ 65,951.00	\$ 34,334.00	\$ (31,617.00)	Specific to Expenses/Students
Hardware & Tech	\$ 4,613.00	\$ 4,613.00	\$ 4,451.00	\$ (162.00)	Enrollment Change
Software , Library, Text	\$ 25,015.00	\$ 24,841.00	\$ 24,120.00	\$ (721.00)	Enrollment Change
Transportation	\$ 598,476.00	\$ 624,180.00	\$ 637,715.00	\$ 13,535.00	Changed due to delay in vehicles
Building Aid	\$ 735,659.00	\$ 735,659.00	\$ 767,905.00	\$ 32,246.00	
High Tax Aid	\$ 158,847.00	\$ 158,847.00	\$ 158,847.00	\$ -	
	\$ 6,912,030.00	\$ 7,040,640.00	\$ 7,250,563.00	\$ 209,923.00	2.98%

Proposed 2025-2026 Budget Details



Administration
10.72%

Program
72.57%

Capital
16.71%

Proposed 2025-2026 Budget Details

Included Contractual Obligations:

- Health Insurance Increase 6%
- TRS Decrease 9.59% (10.11%)
- ERS Increase 16.5% (15.2%)

Included Required Amounts:

- Library Proposition \$41,694
- Village Rec Program \$20,000

Included:

- Healthy Material and Supply Budget for Teachers
- Summer School
- Enrichment Program After School
- Drivers Education
- Field Trips for Students
- Athletic and Extra Curricular Programing
- College Level Courses and Electives for our students

Proposed 2024-2025 Budget Details

Positive Impacts:

- Increase in State Aid
- Position Realignment
- Interest Earnings
- Contractual Savings in Bldgs & Grounds Dept
- Shifting Salary lines to the Office of Mental Health Grant

Challenges:

- NYSMEC (Natural Gas and Electric) Delivery Rates
- Benefit Rate Increase
- ARP Funding Ending
- Inflation
- Contractual Increases

Proposed 2025-2026 Budget Details

Capital Outlay

2024-2025

Flooring in Classrooms- Elementary Wing

Future Year Plans- \$100K Capital Outlay	
2025-2026	Flooring in Elementary Wing
2026-2027	Flooring in Elementary Wing
2027-2028	Flooring in Elementary Wing

2025-2026 Cap Calculation

Prior FYE Tax Levy	\$ 4,633,488.00
X	X
Tax Base Growth Factor	1.005
-	-
Capital Levy for Prior FYE	\$ 771,680.00
X	X
Allowable Growth Factor	1.02
=	=
Total Levy Limit Before Adjustments and Exclusions	\$ 3,962,675.00
+	+
Capital Levy for Current FYE	\$ 775,130.00
=	=
Total Levy Limit, Adjusted for Transfers, Plus Exclusions	\$ 4,737,805.00
-	-
Prior Year Tax Levy	\$ 4,633,488.00
=	=
Difference	\$ 104,317.00
Tax Levy Limit Increase from Prior Tax Levy (104,317/4,633,488)	2.25%

Tax Rate Impact

Estimated 2025-26 Tax Increase: 2.25% Levy Increase						
	No STAR		Basic STAR		Enhanced STAR	
Full Value	Estimated Tax Bill	Estimated Increase	Estimated Tax Bill	Estimated Increase	Estimated Tax Bill	Estimated Increase
\$ 40,000	\$ 545	\$ 12.01	\$ 136	\$ 3.00	\$ -	\$ -
\$ 50,000	\$ 682	\$ 15.01	\$ 273	\$ 6.00	\$ -	\$ -
\$ 60,000	\$ 818	\$ 18.01	\$ 409	\$ 9.01	\$ -	\$ -
\$ 70,000	\$ 955	\$ 21.02	\$ 545	\$ 12.01	\$ 91	\$ 2.01
\$ 80,000	\$ 1,091	\$ 24.02	\$ 682	\$ 15.01	\$ 228	\$ 5.01
\$ 90,000	\$ 1,227	\$ 27.02	\$ 818	\$ 18.01	\$ 364	\$ 8.02
\$ 100,000	\$ 1,364	\$ 30.02	\$ 955	\$ 21.02	\$ 500	\$ 11.02
\$ 110,000	\$ 1,500	\$ 33.03	\$ 1,091	\$ 24.02	\$ 637	\$ 14.02
\$ 115,000	\$ 1,568	\$ 34.53	\$ 1,159	\$ 25.52	\$ 705	\$ 15.52
\$ 120,000	\$ 1,636	\$ 36.03	\$ 1,227	\$ 27.02	\$ 773	\$ 17.02
\$ 125,000	\$ 1,704	\$ 37.53	\$ 1,295	\$ 28.52	\$ 841	\$ 18.52
\$ 150,000	\$ 2,045	\$ 45.04	\$ 1,636	\$ 36.03	\$ 1,182	\$ 26.03
\$ 175,000	\$ 2,386	\$ 52.54	\$ 1,977	\$ 43.53	\$ 1,523	\$ 33.54

Estimates are based on 2024-25 assessed values and equalization rates

	\$100,000 Basic STAR Estimated Increase
Estimated Annual Increase	\$30.02
Estimated Monthly Increase	\$2.51

	Rate per 1,000	Amount Change
25-26	13.63	\$ 0.30
24-25	13.33	\$ (2.72)
23-24	16.05	\$ 0.02
22-23	16.03	\$ (1.02)
21-22	17.05	\$ 0.24
20-21	16.81	\$ 0.49
19-20	16.32	\$ 16.32

Looking Forward

Kitchen Update (Money from Senator May's Office)

- *Update kitchen equipment to be more energy efficient
- *Redesign layout to accommodate PK-12 better
- *Give more options for our students on a day to day basis

WORK BEING COMPLETED THIS SUMMER 2025

SECURITY UPGRADES with Smart Schools Bond Act

- *Upgrade Foyer Entrance for Security
- *Upgrade Windows and Door Locking Mechanisms
- *Alert Systems (Lights and Speakers) for Outside & High Volume Areas

AT FINAL APPROVAL STAGE AT SED- PROJECT COMPLETION SEPTEMBER 2026

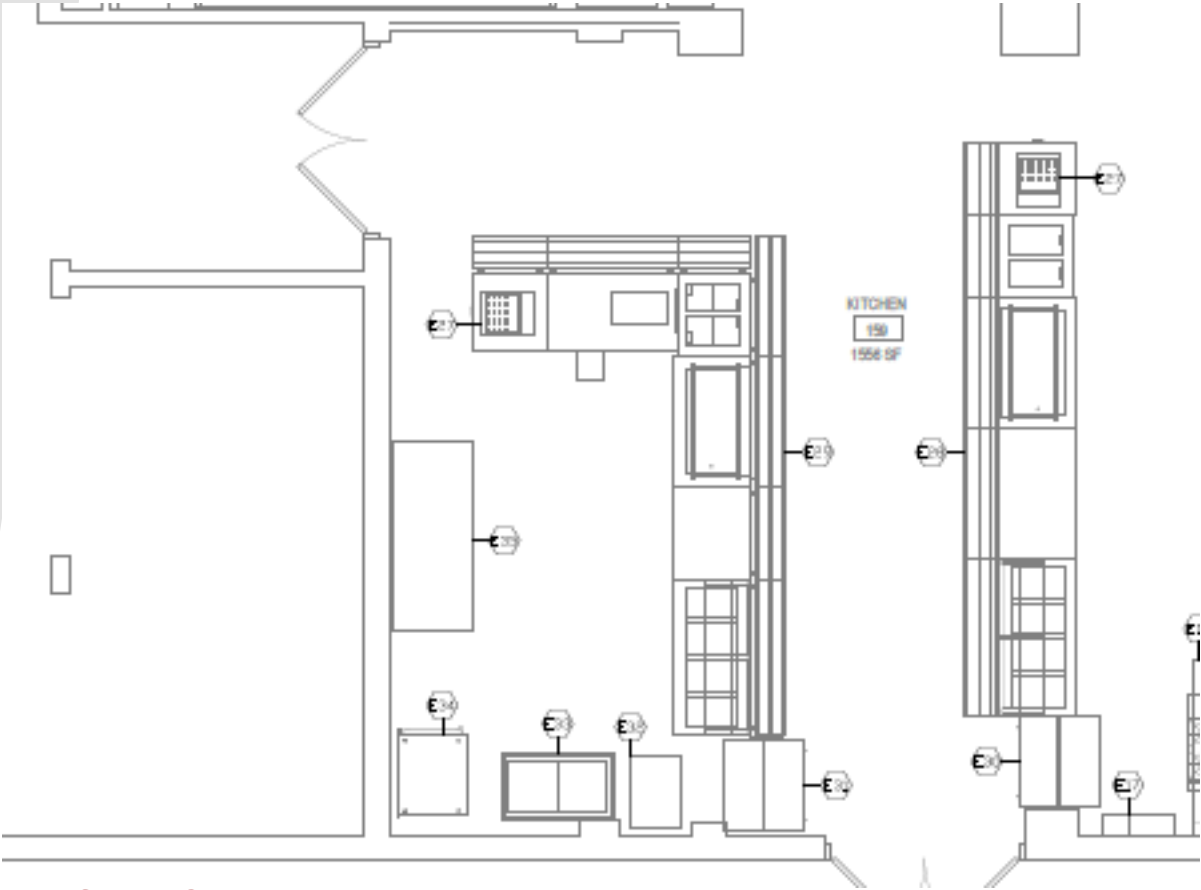
Capital Project 2024- THANK YOU VOTERS

- *Construction Documents: May-June 2025
- * SED Submission: July 2025 (anticipating 3 month review)
- * Bid Documents: Fall 2025
- * Construction: 2026-2027

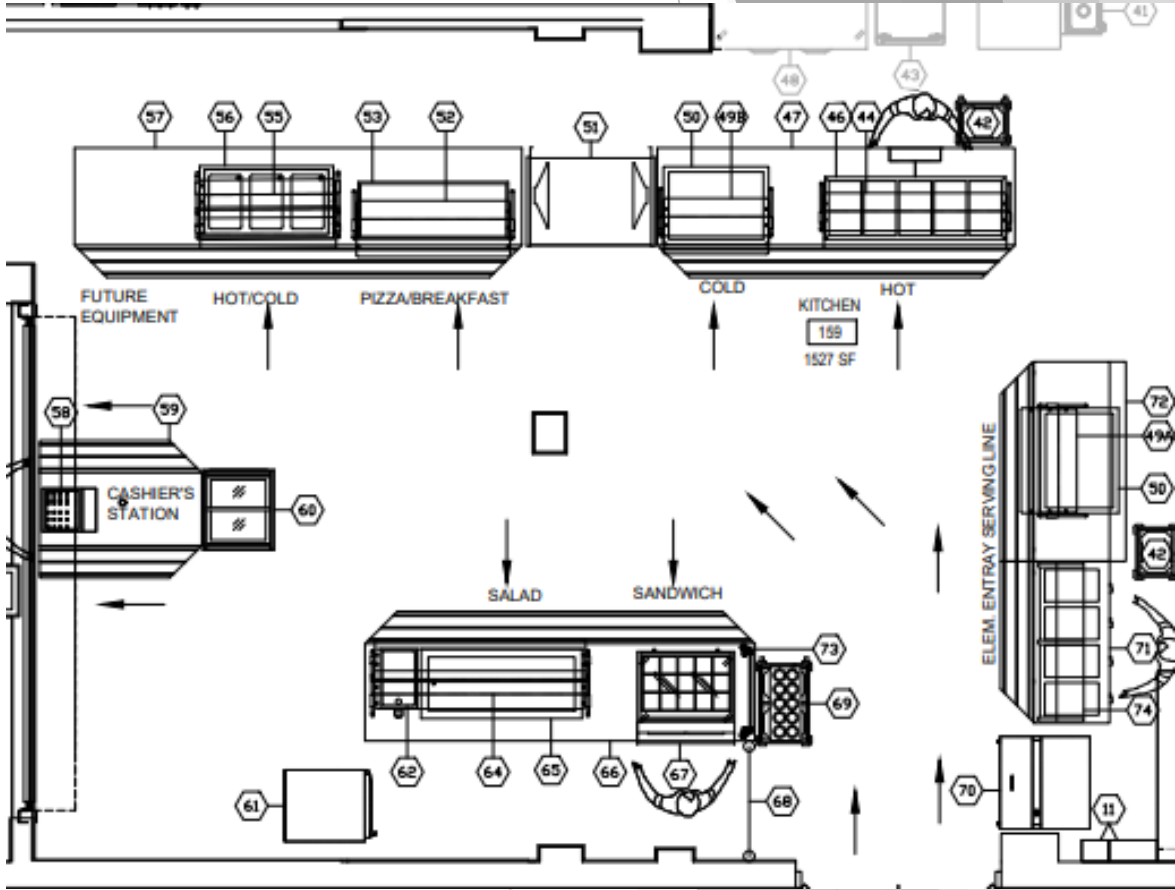
DESIGN PICTURES BY SUMMER 2025

Looking Forward

Kitchen Project: Completion Date September 2025



EXISTING



NEW

2025-2026 Propositions

Proposition 1-

Budget \$12,667,418

Proposition 2-

Purchase 1-60 Passenger Bus & 1-48 Passenger Bus \$354,125

Proposition 3-

Increase DeRuyter Free Library amount from \$41,404 to \$41,694

Proposition 4-

\$20,000 for the District Wide Recreation Program administered by the Village of DeRuyter for the 25-26 School Year

DeRuyter Central School 2025-2026 Budget

Questions and Comments