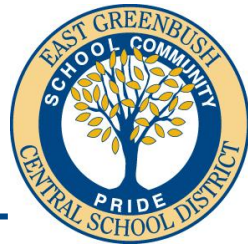


2025-2026

Budget Workshop #3

April 8, 2025
Board of Education Meeting





Budget Workshop Agenda

- District accomplishments
- Budget Changes
- Budget Scenarios
- Class Sizes
- Tax Levy & Budget Vote History
- Town Reassessments
- Future Outlook: Revenues, Expenditures, Year-End Results, Fund Balance & Reserves



Awards and Achievements

- Five schools selected to the 2025 U.S. News Best School Rankings
- Voted “Best School District” the last three years in the Times Union Best of the Capital Region contest
- Columbia Kicks Cancer raised \$206,178 for the Leukemia & Lymphoma Society
- 12 students received Spotlight on Youth Awards from the Town of East Greenbush
- Two DPS teams won 1st place at the Odyssey of the Mind Regional Tournament and advanced to the NYS Finals





Art, Music & Athletics

- Students' artwork displayed in regional and statewide exhibits.
- Music students performed in honor band and community events.
- Athletic teams and individuals won championships and awards
- All 13 fall varsity teams received Scholar/Athlete Team Awards.



Tristan Murphy

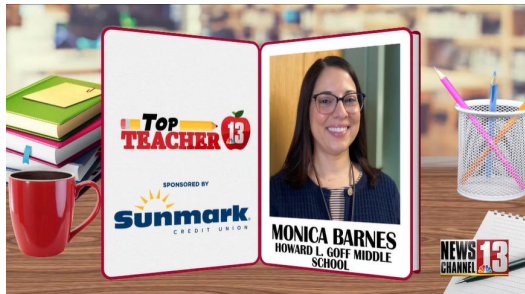


Bella Satalino

Staff Awards



- Green Meadow 2nd Grade Teacher Becky Cook selected to NYS Master Teacher Program
- Goff 8th Grade English Teacher Monica Barnes named a News Channel 13 Top Teacher in February
- Columbia PE Teacher/Strength and Conditioning Coach Tom Libardi named NHSSCA NYS Coach of the Year
- Columbia Baseball Coach Chris Dedrick selected for induction into the NYS Baseball Hall of Fame



“At A Glance” Budget Changes Since Last Meeting



| | 2025-26 | |
|---|-----------------------|---|
| "Roll-Over" Budget (March 12th) | \$ 118,569,530 | 6.27% Increase over current year (2024-25) |
| Proposed Cuts | (2,741,000) | |
| Revised Budget (March 26th) | \$ 115,828,530 | 3.73% Increase over current year (2024-25) |
| Add'l Proposed Cuts ("Less") | (317,000) | |
| Revised Budget (April 8th) Scenario #1 | \$ 115,511,530 | 3.45% Increase over current year (2024-25) |
| Add'l Proposed Cuts ("More") | (364,000) | |
| Revised Budget (April 8th) Scenario #2 | \$ 115,147,530 | 3.12% Increase over current year (2024-25) |
| Add'l Proposed Cuts ("Most") | (975,000) | |
| Revised Budget (April 8th) Scenario #3 | \$ 114,172,530 | 2.25% Increase over current year (2024-25) |

*2024-25 Current Budget = \$ 111,660,557

Current Staffing Levels Percentage of Salaries



| <u>Type</u> | <u>Count</u> | <u>% of Total Employees</u> | <u>% of Salaries</u> |
|-------------------|--------------|-----------------------------|----------------------|
| Instructional | 507.4 | 64 % | 71% |
| Non-Instructional | 261.8 | 33 % | 23 % |
| Administrators | 22 | 3 % | 6% |

Increases since 2019-20

- 36 instructional positions
- 12 non-instructional positions
- 2 administrative

Expenditure Cuts



March 26th Meeting:

Total salary and benefit net cuts = \$ (1,721,046)

- Instructional Positions = -14.7 FTEs
- Instructional Position Reinstated = +1.0 FTE
- Non-Instructional Position Cuts = -4.97 FTEs

Non-Position Cuts = \$ (1,019,954)

Total Net Cuts = \$ (2,741,000)

**All positions recommended for reduction are still under review and subject to change.*

Expenditure Cuts - Scenario 1 - “Less Cuts”



March 26th Total Net Cuts = \$ (2,741,000)

New Cuts:

- Stipend Based Position = \$ (38,628)
- Funding Shifts:
 - IDEA - New Special Education Class - Teacher = \$ (95,000)
 - School Lunch Fund - Middle & High School Sr. Monitors (Cafe Coverage) = \$ (137,283)
- BOCES - OLAS Recruitment Platform = \$ (7,618)
- BOCES - Wide-Area Network Connection Cost Reduction = \$ (24,739)
- BOCES - Data Analyst Per Diem = \$ (13,732)

Total New Cuts = \$ (317,000)

Total Scenario 1 “Less Cuts” = \$ (3,058,000)

**All positions recommended for reduction are still under review and subject to change.*

Expenditure Cuts - Scenario 2 - “More Cuts”



Scenario 1 Total Net Cuts = \$ (3,058,000)

New Cuts:

- Alternative Education Program Consolidation = -4.0 Instructional FTEs = \$ (308,766)
- BOCES - School Library System - Learning A-Z Redundant Database Elimination = \$ (29,811)
- BOCES - Model Schools - Reflex & Seesaw Software Subscription Elimination = \$ (25,423)

Total New Cuts = \$ (364,000)

Total Scenario 2 “More Cuts” = \$ (3,422,000)

**All positions recommended for reduction are still under review and subject to change.*

Expenditure Cuts - Scenario 3 - “Most Cuts”



Scenario 2 Total Net Cuts = \$ (3,422,000)

New Cuts:

- BOCES - Remaining 2 UPK Classrooms Shift to CBO = \$ (185,528)
- Elementary Teacher = -3.0 FTEs \$ (230,091)
- Library Teacher = -1.0 FTE \$ (73,291)
- Eliminate MAP and Teaming in grades 7 & 8 - Teachers = -4.0 FTEs \$ (268,852)
- Middle School Assistant Principal & Typist = -2.0 FTEs \$ (217,238)

Total New Cuts = \$ (975,000)

Total Scenario 3 “Most Cuts” = \$ (4,397,000)

**All positions recommended for reduction are still under review and subject to change.*

2025-26 Budget Scenarios



| Budget Scenario | Total Budget | Tax Levy Increase | Total Appropriated Fund Balance & Reserves |
|-----------------|----------------|---|--|
| 1 Least Cuts | \$ 115,511,530 | +2% Over Cap 5.19% = \$ 3,061,546 Levy = \$ 62,050,879 | \$ 7,754,422 |
| 2 More Cuts | \$ 115,147,530 | +1.06% Over Cap 4.25% = \$ 2,507,047 Levy = \$ 61,496,380 | \$ 7,944,921 |
| 3 Most Cuts | \$ 114,172,530 | = Tax Cap 3.19% = \$ 1,883,821 Levy = \$ 60,873,154 | \$ 7,593,147 |

Budget Proposal Summary



| March 26th Budget Workshop | |
|----------------------------------|-----------------------|
| "Scenario 2" | |
| Tax Levy % (+2% over cap) | 5.19% |
| Budget Increase % | 3.73% |
| Total Budget - Expenditures | \$ 115,828,530 |
| Total Revenue | 107,757,108 |
| Structural Budget Deficit | \$ (8,071,422) |
| Total Fund Balance & Reserves | 8,071,422 |
| Budget Gap | \$ - |

| More Cuts | |
|-------------------------------------|-----------------------|
| Scenario - 2 | |
| Tax Levy % (+1.06% over cap) | 4.25% |
| Budget Increase % | 3.12% |
| Total Budget - Expenditures | \$ 115,147,530 |
| Total Revenue | 107,202,609 |
| Structural Budget Deficit | \$ (7,944,921) |
| Total Fund Balance & Reserves | 7,944,921 |
| Budget Gap | \$ - |

| Less Cuts | |
|----------------------------------|-----------------------|
| Scenario - 1 | |
| Tax Levy % (+2% over cap) | 5.19% |
| Budget Increase % | 3.45% |
| Total Budget - Expenditures | \$ 115,511,530 |
| Total Revenue | 107,757,108 |
| Structural Budget Deficit | \$ (7,754,422) |
| Total Fund Balance & Reserves | 7,754,422 |
| Budget Gap | \$ - |

| Most Cuts | |
|--------------------------------|-----------------------|
| Scenario - 3 | |
| Tax Levy % (at Tax Cap) | 3.19% |
| Budget Increase % | 2.25% |
| Total Budget - Expenditures | \$ 114,172,530 |
| Total Revenue | 106,579,383 |
| Structural Budget Deficit | \$ (7,593,147) |
| Total Fund Balance & Reserves | 7,593,147 |
| Budget Gap | \$ - |



K-5 Average Class Size By Grade

Student Class Size Guidelines

Kindergarten: **25**

Grades 1 - 5: **27**

Average Class Size

| | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | Projected for 2025-2026 5 Reductions | Projected for 2025-2026 8 Reductions |
|--------------|-----------|-----------|-----------|-----------|-----------|--|--|
| Kindergarten | 18.8 | 18.9 | 18.1 | 16.2 | 16.4 | 19.2* | 20.5* |
| 1st Grade | 19.2 | 21.2 | 21.6 | 18.8 | 18.3 | 18.7 | 20.1 |
| 2nd Grade | 20.7 | 20.5 | 20.5 | 20.2 | 18.8 | 19.9 | 19.9 |
| 3rd Grade | 19 | 20.5 | 21.3 | 18.4 | 18.9 | 19.8 | 21.1 |
| 4th Grade | 21.4 | 19.6 | 19.2 | 20.9 | 19.6 | 20.5 | 20.5 |
| 5th Grade | 21.4 | 22.1 | 23.5 | 19.7 | 20.9 | 21.1 | 21.1 |

*Based on number of student registration packets sent



Goff Middle School

Average Class Size Projections

Student Class Size Guidelines

Grades 6 - 8: 28

| 2024-2025 | Grade 6 | Grade 7 | Grade 8 |
|-----------------------|---------|---------|---------|
| Core Courses | 20 | 20 | 25 |
| Encores & World Lang. | 23 | 23 | 25 |

| 2025-2026 Projections | Grade 6 | Grade 7 | Grade 8 |
|-----------------------|---------|---------|---------|
| Core Courses | 22 | 20 | 21 |
| Encores & World Lang. | 25 | 23 | 23 |

Projections with 4 additional cuts (Scenario 3)

- No Teaming in Grade 7 & 8
- No MAP Program

| 2025-2026 with Additional cuts | Grade 6 | Grade 7 | Grade 8 |
|--------------------------------|---------|---------|---------|
| Core Courses | 22 | 23 | 25 |
| Encores & World Lang. | 25 | 23 | 23 |

Columbia High School

Average Class Size Projections



Student Class Size Guidelines

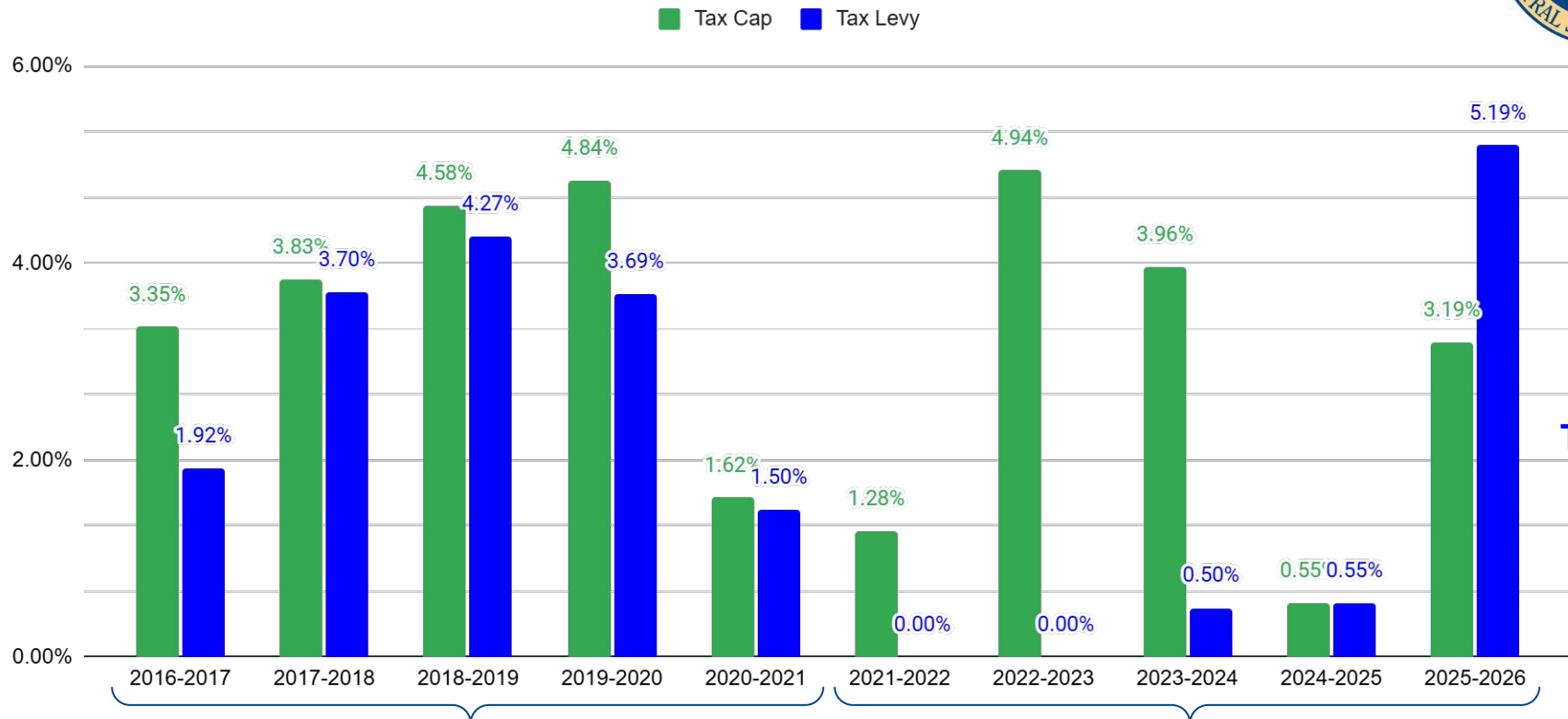
Grades 9 - 12: 30

| | 2024-2025 |
|----------------|-----------|
| Math | 22 |
| Science | 23 |
| ELA | 22 |
| Social Studies | 25 |
| World Language | 22 |
| Art | 22 |
| Phys. Ed | 28 |

| | Projected 2025-2026 |
|----------------|---------------------|
| Math | 22 |
| Science | 20 |
| ELA | 23 |
| Social Studies | 26 |
| World Language | 24 |
| Art | 22 |
| Phys. Ed | 30 |



Historical Data - Tax Cap & Levy



2025-26 Exceeds Tax Cap by 2% = 5.19%

Tax Cap = 3.19%

Avg tax cap: 3.64%; Avg tax levy: 3.02%

Avg tax cap: 2.78%; Avg tax levy: 1.25%



Regional History - Tax Levy Increases

| District | <u>2020-21</u> | <u>2021-22</u> | <u>2022-23</u> | <u>2023-24</u> | <u>2024-25</u> | <u>Average</u> |
|---------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Averill Park | 2.58% | 0.95% | 2.95% | 2.99% | 3.98% | 2.69% |
| Shenendehowa | 2.60% | 2.00% | 1.87% | 2.72% | 2.83% | 2.40% |
| Guilderland | 2.25% | 1.28% | 2.98% | 2.66% | 2.74% | 2.38% |
| Burnt Hills-Ballston Lake | 2.90% | 2.30% | 2.50% | 1.12% | 2.91% | 2.35% |
| South Colonie | 2.92% | 1.00% | 2.42% | 1.99% | 2.99% | 2.26% |
| North Colonie | 0.47% | 1.39% | 1.44% | 2.80% | 2.50% | 1.72% |
| Bethlehem | 2.36% | 0.00% | 0.00% | 2.30% | 3.25% | 1.58% |
| East Greenbush | 1.50% | 0.00% | 0.00% | 0.50% | 0.55% | 0.51% |

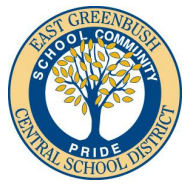
Regional History

Full Value Tax Rate & Cost per Pupil



| District | K-12 | Budget 2024-25 | Cost | Full Value Tax Rate | | | | |
|---------------------------|------------|-------------------|-----------|---------------------|----------|----------|----------|----------|
| | Enrollment | | per Pupil | 2024-25 | 2023-24 | 2022-23 | 2021-22 | 2020-21 |
| | 2024-25 | | 2024-25 | 2024-25 | 2024-25 | 2023-24 | 2022-23 | 2021-22 |
| South Colonie | 5,022 | \$ 128,785,118 | \$ 25,644 | \$ 14.39 | \$ 14.84 | \$ 16.02 | \$ 16.69 | \$ 17.09 |
| Guilderland | 4,817 | \$ 125,192,817 | \$ 25,990 | \$ 15.81 | \$ 15.83 | \$ 16.56 | \$ 17.36 | \$ 17.10 |
| East Greenbush | 4,085 | \$ 111,660,557 | \$ 27,334 | \$ 13.05 | \$ 14.35 | \$ 16.22 | \$ 16.30 | \$ 17.27 |
| Bethlehem | 4,077 | \$ 114,054,534 | \$ 27,975 | \$ 15.81 | \$ 16.21 | N/A | \$ 21.51 | \$ 20.46 |
| Ballston Spa | 3,858 | \$ 107,179,996 | \$ 27,781 | \$ 13.96 | \$ 13.96 | \$ 15.31 | \$ 16.68 | \$ 16.86 |
| Burnt Hills-Ballston Lake | 3,118 | \$ 84,923,072 | \$ 27,236 | \$ 15.76 | \$ 16.88 | \$ 18.71 | \$ 20.55 | \$ 20.23 |
| Mohonasen | 2,875 | \$ 67,825,000 | \$ 23,591 | \$ 14.80 | \$ 15.45 | \$ 16.58 | \$ 18.45 | \$ 18.93 |
| Averill Park | 2,550 | \$ 66,611,865 | \$ 26,122 | \$ 14.89 | \$ 15.68 | \$ 17.02 | \$ 18.61 | \$ 18.94 |

Tax Levy Impact Model (+2% on Tax Cap)



| | 2024-25 | 2025-26 | 2026-27* | 2027-28* | 2028-29* | 2029-30* | 5-Year Period |
|---------------------------|---------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|
| At Tax Cap* | \$ 58,989,333 | \$ 60,873,154 | \$ 62,516,729 | \$ 64,204,681 | \$ 65,938,207 | \$ 67,718,539 | \$ 321,251,310 |
| \$ Increase | | 1,883,821 | 1,643,575 | 1,687,952 | 1,733,526 | 1,780,332 | |
| % Increase | | 3.19% | 2.70% | 2.70% | 2.70% | 2.70% | |
| +2% Over Tax Cap ^ | 58,989,333 | 62,050,879 | 63,726,253 | 65,446,862 | 67,213,927 | 69,028,703 | \$ 327,466,623 |
| \$ Increase | | 3,061,546 | 1,675,374 | 1,720,609 | 1,767,065 | 1,814,776 | |
| % Increase | | 5.19% | 2.70% | 2.70% | 2.70% | 2.70% | |
| Additional Taxes | | \$ 1,177,725 | \$ 1,209,524 | \$ 1,242,181 | \$ 1,275,720 | \$ 1,310,164 | +\$ 6,215,313 |

*For demonstration purposes - tax cap assumed at 2.70% each year beginning 2026-27 through 2029-30.

^ +2% is only reflected in 2025-26.

Tax Levy Impact - Homeowner



| With a levy increase of.... | Revenue Raised | Average Increase to Homeowner (\$400,000) |
|-----------------------------|----------------|---|
| 1.00% | \$ 589,893 | \$ 4.35 per month |
| 3.19% (tax cap) | \$ 1,883,821 | \$ 13.89 per month |
| 4.25% | \$ 2,507,047 | \$ 18.49 per month |
| 5.19% | \$ 3,061,546 | \$ 22.57 per month |

*Assumes the same taxable values, levy apportionment and equalization rates from 2024-25.
Average increase is using the full value tax rate for the entire district.*

Budget Vote History



| Budget Year | Yes % | % Tax Levy Increase | Budget Year | Yes % | % Tax Levy Increase |
|----------------|-------|---------------------|-----------------|-------|---------------------|
| 2024-25 | 86.9% | 0.55% | 2014-15 | 65.5% | 1.17% |
| 2023-24 | 83.8% | 0.50% | 2013-14 | 68.8% | 0.32% |
| 2022-23 | 84.9% | 0.00% | 2012-13* | 61.2% | 2.39% |
| 2021-22 | 87.3% | 0.00% | 2011-12 | 55.7% | 0.58% |
| 2020-21 | 74.7% | 1.50% | 2010-11 | 51.5% | 0.84% |
| 2019-20 | 74.2% | 3.69% | 2009-10 | 57.0% | 2.72% |
| 2018-19 | 70.8% | 4.27% | 2008-09 | 55.7% | 4.22% |
| 2017-18 | 72.7% | 3.70% | 2007-08 | 50.6% | 7.25% |
| 2016-17 | 72.1% | 1.92% | 2006-07 | 50.6% | 9.15% |
| 2015-16 | 80.4% | 0.98% | | | |

**2012-13 was the first fiscal year with the tax levy cap.*

Responsibilities in the School Tax Process



New York State

- Taxation method
- Education funding
- **Equalization**
- STAR
- Tax Cap

Towns

- **Assessment**
- Reassessment
- Market Value Estimates
- Exemption
- Administration
- Equalization Rate
- Appeals

School District

- School Budget
- School Spending
- **School Tax Levy & Rate Calculation**
- Homestead & Non-Homestead
- Optional Exemptions

Reassessment & School Taxes: Key Points



- Fairness:
 - Reassessments aim for equitable property valuations.
- Revenue Neutrality:
 - Reassessments don't generate more tax revenue for schools. Tax levy increases do generate more tax revenue for schools.
- Tax Rate
 - Assuming no changes in the tax levy, generally, as assessments increase, the tax rate decreases.
- Individual Impact
 - The tax changes depends on how your property's value shifts relative to the Town's overall changes.



Reassessments and Tax Bills

How will an individual tax bill be impacted compared to the rest of the town's parcels, assuming no changes in the tax levy?

Rule of Thumb

- Average increase = minimal change in tax
- Less than average = less tax
- More than average = more tax

Town of East Greenbush Reassessment Systematic Review



Town of East Greenbush Average Residential Assessment Increase = 49.5%, equalization rate expected to equal 100% (~52% of total district full value)

Town of Sand Lake also went through a reassessment process, with an expected equalization rate to equal 100%. (~1% of total district full value)

Towns of Schodack (~23%), Nassau (~5%), North Greenbush (~18%) and Chatham (~0.03%) did not go through a reassessment, therefore adjusted state equalization rates will be applied.



Revenue/Expenditure Projections

| | REVENUE/EXPENDITURE PROJECTIONS | | | | | | | | | | | |
|---------------------|---------------------------------|----------|-----------------------|----------|-----------------------|----------|------------------------|----------|------------------------|----------|------------------------|----------|
| | 2024-25 | % Change | 2025-26 | % Change | 2026-27 | % Change | 2027-28 | % Change | 2028-29 | % Change | 2029-30 | % Change |
| Revenue | \$ 106,661,195 | 0.54% | \$ 108,418,626 | 1.65% | \$ 110,949,805 | 2.33% | \$ 113,572,986 | 2.36% | \$ 115,865,716 | 2.02% | \$ 118,675,594 | 2.43% |
| Expenditures | 108,619,363 | 5.31% | 112,781,324 | 3.83% | 119,171,583 | 5.67% | 126,566,753 | 6.21% | 134,186,789 | 6.02% | 142,530,652 | 6.22% |
| Surplus / (Deficit) | \$ (1,958,168) | | \$ (4,362,698) | | \$ (8,221,778) | | \$ (12,993,767) | | \$ (18,321,073) | | \$ (23,855,058) | |

Reasonable assumptions used in projecting actual revenues and expenditures:

Revenues

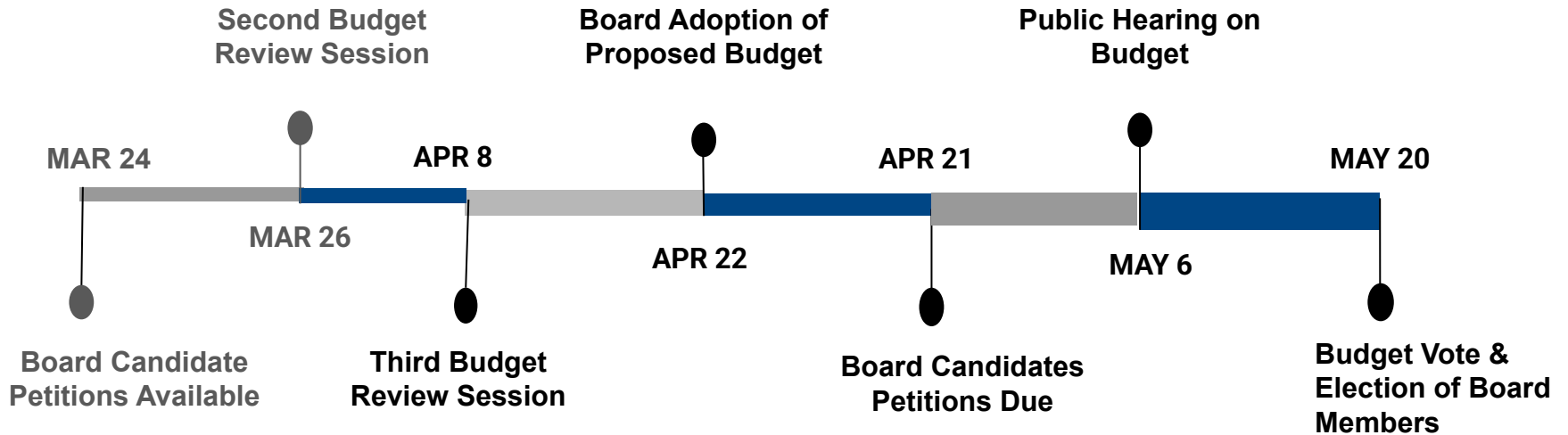
- ❑ Tax Levy: 5.19% (2025-26); 2.7% (2026-27 and beyond)
- ❑ State Aid: ~2.5% Foundation Aid; Flat Building Aid (neutral per capital project plan); 2.5% Expense Based Aids
- ❑ Other Revenues: ~1%
- ❑ Average annual revenue increase: ~2-2.5% per year

Expenditures

- ❑ Salaries: ~4.5%
- ❑ Employee Benefits: ~10%
- ❑ Other Expenditures: ~4.5%
- ❑ Debt Service: flat (neutral per capital project plan)
- ❑ Average annual expenditure increase: ~5-6%

**Includes revenues and expenditures from operations. It excludes activity from non-operating reserves (capital, bus, tax certiorari). This is not a budget projection, this is a projection of actual revenues and expenditures.*

Important Dates





Feedback, Questions & Next Steps

- Overall Budget Proposal(s) ?
- Expenditure Reductions ?
- Tax Levy?
- Appropriation of Fund Balance and Reserves?
- Areas for Further Review-Now, Next Year and Future years?
- Budget Adoption occurs at the next meeting, April 22nd.

Thank you



Questions/Feedback