



# Reimagining Our Schools

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January 22, 2026

# Review of 25/26 Budget

	Adopted Budget 25-26	Defeated Budget	First Draft Budget 25-26
Spending Limit	\$ 66,513,694	\$ 67,128,658	\$ 69,202,065
Spending increase \$	\$ 1,428,500	\$ 2,043,464	\$ 4,116,871
Spending increase %	2.19%	3.14%	6.33%
Tax Levy	\$ 34,492,943	\$ 35,107,807	\$ 37,346,714
Tax Levy increase \$	\$ 1,084,431	\$ 1,699,295	\$ 3,938,202
Tax Levy increase %	3.25%	5.09%	11.79%
Tax Rate increase %	1.44%	3.44%	10.05%

# AVERAGES OVER THE TAX CAP ERA

(Began 2013-14)

Tax Levy % increase	2.07%
Tax Rate increase	1.32%
Spending % Increase	2.61%



# FOUNDATION AID HISTORY

Year	Foundation Aid	Increase \$	Increase %	Foundation Aid % of Budget	Total State Aid % of budget	Tax Levy % of Budget
21-22	13,936,021			23.62%		
22-23	14,360,192	\$424,171	3.04%	23.82%	36.82%	54.56%
23-24*	15,545,941	\$1,185,749	8.26%	24.69%	38.50%	53.62%
24-25	16,003,818	\$457,877	2.95%	24.59%	38.07%	53.41%
25-26	16,325,391	\$321,573	2.01%	24.32%	37.85%	53.69%
26-27	16,608,235	\$282,844	1.73%	23.51%	36.61%	54.06%

\*All districts received a more significant increase

	Adopted Budget 25-26	Defeated Budget	First Draft Budget 25-26
Approximate increases for home w/ AV of \$160k & \$200k	\$60-80 per year	\$135-169 per year	\$395-494 per year
Tax Cap	\$ 1,085,180		
Gap to the Tax Cap	\$ (749)	\$ 614,115	\$ 2,853,022
Spending reduction from first draft	\$ (2,688,371)		
Tax levy decrease from first draft	\$ (2,853,871)		
Fund Balance	\$ 4,143,558		\$ 4,143,558
Reserves	\$ 215,500		\$ 150,000

## 25/26 Review Continued

# 25/26 Budget Reductions

		Head Count Change
Attrition (6 Teachers, 2 Teaching Ass't)	\$ (839,000)	-8
PPS Restructuring (5 teachers)	\$ (447,000)	-5
Unfilled LOA (1 year, 4 positions)	\$ (373,000)	0
Instructional Reductions	\$ (141,000)	-2
Reduce Monitors	\$ (30,000)	0
Administration (a 12-month position plus suppl)	\$ (182,000)	-1
Building and Grounds, Transp (inc OT, subs)	\$ (273,000)	-2
Clerical, Secretarial (4 positions)	\$ (226,000)	-4
Other (BOCES, IT, Trans, Textbk, Supplies)	\$ (177,000)	
	<b>\$ (2,688,000)</b>	<b>-22</b>

# 25/26 Total Adjustments

TOTAL BUDGET REDUCTIONS (prior slide)	\$ (2,688,000)
INCREASES TO REVENUE (interest income, tax cert reserve, and miscellaneous)	\$ 166,000
<b>Total Adjustments to Tax Levy</b>	<b>\$ (2,854,000)</b>

# FUNDING 25/26

		% of funding
Property Taxes and PILOTs	\$ 35,428,193	53.26%
State Aid	\$ 25,408,765	38.20%
Fund Balance and Reserves	\$ 4,359,058	6.55%
Interest Income	\$ 525,000	0.79%
Charges for Services & Misc.	\$ 422,678	0.64%
Medicaid and Medicare D Subsidy	\$ 340,000	0.51%
Classroom Rental	\$ 30,000	0.05%
<b>TOTAL</b>	<b>\$ 66,513,694</b>	<b>100.00%</b>

# 26/27 Estimated Time Line for First Draft

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## January

Meetings with Administration, Transportation and Buildings & Grounds Teams for Budget Development

## Early February

State Aid Development and Review and Tax Cap Development

Factor in Attrition from Anticipated Retirements

## Mid to Late February

First Draft Budget to Board of Education

# 26/27 PRELIMINARY BUDGET ESTIMATE

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Expenses increase approx. 6% (see first draft 25/26)	\$ 4,200,000
Increase to State Aid if hold harmless continues	\$ 600,000
Tax Levy increase if 2% allowed under tax cap	\$ 700,000
<b>Initial Budget Gap</b>	<b>\$ 2,900,000</b>

# FISCAL PROJECTION 25/26

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Fund Balance at 7/1/2025	\$1,137,873
Reserve for Debt (DASNY Refunds received in Q2)	-\$191,799
25-26 Projected Surplus	<u>2,469,672</u>
Projected Fund Balance at 6/30/26	3,415,746
Projected Use of Reserves	215,000
25-26 Appropriated Fund Balance	<u>4,358,558</u>
SHORTFALL	-727,812

# ELEMENTARY GEN ED

	GD	GW	LN	SAC
Enrollment	198.00	170.00	144.00	294.00
Instructional Staff	25.19	25.47	22.76	36.41
Main Office Staff	2.50	2.53	2.53	3.00
Custodial Staff	2.50	2.50	2.50	3.00
Total Staff per bldg	30.19	30.50	27.79	42.41
Cost Per Building	\$2,823,028	\$2,791,527	\$2,820,756	\$4,110,137
Average cost per student	\$14,258	\$16,421	\$19,589	\$13,980
Avg students per teacher	15.97	15.22	14.05	14.68

# Utility Costs

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	GD	GW	LN	SAC
AVERAGE PRICE PER SQUARE FOOT*	1.47	0.84	0.87	0.66
AVERAGE ANNUAL COST*	\$69,794	\$39,523	\$36,598	\$41,692
ESTIMATED SAVINGS IF CLOSED	\$34,897	\$19,762	\$18,299	\$20,846

\*This is a 15-year average.

# Transportation

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WALK ZONES	SECONDARY	ELEMENTARY
SED REGULATIONS	3 MILES	2 MILES
SGCSD ACTUAL	2 MILES	1 MILE

Kindergarten Transportation - In our Sac walking zone, one section of Mohawk Avenue and the corresponding side streets are K only transport. Lincoln has no exceptions for Grade K.

# Transportation - Current

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CURRENT	Riders	Walkers	Bus Routes	Bus Stops (AM/PM)	Annual Miles	Cost Per Mile	Annual Cost	Less Aid	Net Cost
GLEN WORDEN	182	0	8	96	28,800	\$3.57	\$102,816	(71,971)	\$30,845
LINCOLN	85	92	4	48	18,000	\$3.57	\$64,260	(44,982)	\$19,278
SACANDAGA	207	98	8	91	21,600	\$3.57	\$77,112	(53,978)	\$23,134
GLENDAALE	208	0	10	158	52,200	\$3.57	\$186,354	(130,448)	\$55,906
<b>TOTALS</b>	<b>682</b>	<b>190</b>	<b>30</b>	<b>393</b>	<b>120,600</b>		<b>\$430,542</b>	<b>(301,379)</b>	<b>\$129,163</b>

This does not account for parent transportation of students.

# Transportation Scenario if Glen Worden Closes

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CLOSE GLEN WORDEN	Riders	Walkers	Bus Routes	Bus Stops (AM/PM)	Annual Miles	Cost Per Mile	Annual Cost	Less Aid	Net Cost
Lincoln anticipated	176	92	8	96	35,280	\$3.57	\$125,950	(88,165)	\$37,785
SAC anticipated	207	98	8	91	21,600	\$3.57	\$77,112	(53,978)	\$23,134
GD anticipated	299	0	14	206	69,480	\$3.57	\$248,044	(173,631)	\$74,413
<b>TOTALS</b>	<b>682</b>	<b>190</b>	<b>30</b>	<b>393</b>	<b>126,360</b>		<b>\$451,106</b>	<b>(315,774)</b>	<b>\$135,332</b>

ASSUMES 1/2 OF THE 96 RUNS (48) GO TO LINCOLN AND THE OTHER HALF GO TO GLENDAAL

INCREASED COST = \$6,169

# Transportation Scenario if Lincoln Closes

CLOSE LINCOLN	Riders	Walkers	Bus Routes	Bus Stops (AM/PM)	Annual Miles	Cost Per Mile	Annual Cost	Less Aid	Net Cost
GW anticipated	270	0	12	144	46,800	\$3.57	\$167,263	(117,084)	\$50,179
SAC anticipated	207	98	8	91	21,600	\$3.57	\$77,112	(53,978)	\$23,134
GD anticipated	297	0	16	188	70,200	\$3.57	\$250,614	(175,430)	\$75,184
<b>TOTALS</b>	<b>774</b>	<b>98</b>	<b>36</b>	<b>423</b>	<b>138,600</b>		<b>\$494,989</b>	<b>(346,492)</b>	<b>\$148,497</b>

ASSUMES ADDITIONAL 3 ROUTES AND 30 STOPS FOR THE 92 WALKERS; AND  
THE 48 ORIGINAL STOPS GO TO GW AND 30 NEW STOPS GO TO GLENDAAL  
INCREASED COST = \$19,334

# Summary of staffing, utility & transportation

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	GD	GW	LN	SAC
STAFFING COSTS	\$2,823,028	\$2,791,527	\$2,820,756	\$4,110,137
COST OF UTILITIES	\$69,794	\$39,523	\$36,598	\$41,692
TRANSPORTATION COSTS	\$55,906	\$30,845	\$ 19,278	\$23,134
<b>TOTAL COSTS</b>	<b>\$2,948,728</b>	<b>\$2,861,895</b>	<b>\$2,876,632</b>	<b>\$4,174,963</b>

1/12/26 - Transportation reflects updated cost per mile

# GOALS

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1. To Maintain All Programs
2. Budgetary Stabilization - Avoid Future Significant Gaps
  - a. Achieve Savings of 70% of Direct Costs of an ES Closing
  - b. Approximately \$2M
3. Ideas to Potentially Repurpose A Building
  - a. Sell a Building
  - b. Lease a Building (Public Referendum if over 10 years)
  - c. Bring New Programs (Pre-School)