

# Whitehall Central School

2025 - 2026 Budget Hearing

May 5, 2025

6:00 PM Jr. Sr. High LGI Room



# Budgeting for the future

- Sustainable Funding Plan
  - Tax levy – \$71,754 increase over 24/25 taxes or 1.25%
  - State Aid increase
  - Planned use of Fund Balance
- Instructional Improvements
  - Curriculum Coordinator
  - Funding for High School Theater Production
  - Transfer of fund to federal and cafeteria
- Facilities Maintenance & Transportation
  - Necessary Equipment Purchases

# Whitehall Central School

## 2025-2026 Budget Summary

BUDGET SUMMARY	2024-25 BUDGET	2025-2026 BUDGET	\$ DIFF.	% DIFF.	% OF BUDGET
GENERAL SUPPORT	2,566,971	2,777,470	210,499	8.20%	12.44%
INSTRUCTION	11,175,927	11,356,288	180,361	1.61%	50.85%
TRANSPORTATION	1,139,873	1,175,532	35,659	3.13%	5.26%
COMMUNITY SERVICES	25,000	25,000	0	0.00%	0.11%
EMPLOYEE BENEFITS	5,043,912	5,491,782	447,870	8.88%	24.59%
DEBT SERVICE	1,424,700	1,428,875	4,175	0.3%	6.40%
TRANSFERS	105,000	80,000	(25,000)	-23.81%	0.36%
<b>TOTALS</b>	<b>21,481,383</b>	<b>22,334,947</b>	<b>853,564</b>	<b>3.97%</b>	<b>100%</b>
REVENUE SUMMARY	2024-25 BUDGET	2025-2026 BUDGET	\$ DIFF.	% DIFF.	% OF BUDGET
STATE AID/STATE REV	14,402,803	15,203,884	801,081	5.56%	68.07%
REAL PROPERTY TAXES	5,740,309	5,812,063	71,754	1.25%	26.02%
OTHER	173,141	261,165	88,024	50.84%	1.17%
APPROPRIATED RESERVES	298,653	200,000	(98,653)	-33.03%	0.90%
FUND BALANCE	866,477	857,835	(8,642)	-1.00%	3.84%
<b>TOTALS</b>	<b>21,481,383</b>	<b>22,334,947</b>	<b>853,564</b>	<b>3.97%</b>	<b>100%</b>

# Whitehall Central School

## 2025-2026

### Appropriations

**General Support** This area of the budget includes expenditures for the Board of Education, Central Administration, Finance, Legal Services and Buildings and Grounds

- Net increase of \$210,499
  - Contractual increases
    - Salaries
    - Cleaning Supplies
    - Building Costs (fuels, building insurance)
    - Operational cost increases
    - Increase in BOCES contracted services

# **Whitehall Central School 2025-2026 Appropriations**

## **Instruction**

- \$180,361 Increase
  - Curriculum Coordinator
  - Reduction of 2 teacher (special ed and elementary)
  - Additional support and services through BOCES
  - Royalty costs for high school theatrical production
  - Shift of funds to support position (grant to general)

## **Transportation**

- \$35,659 increase
  - Increase reflects salary increases and benefits.

## **Community Services**

- Whitehall Public Library \$25,000

# Whitehall Central School 2025-2026 Appropriations

## Employee Benefits

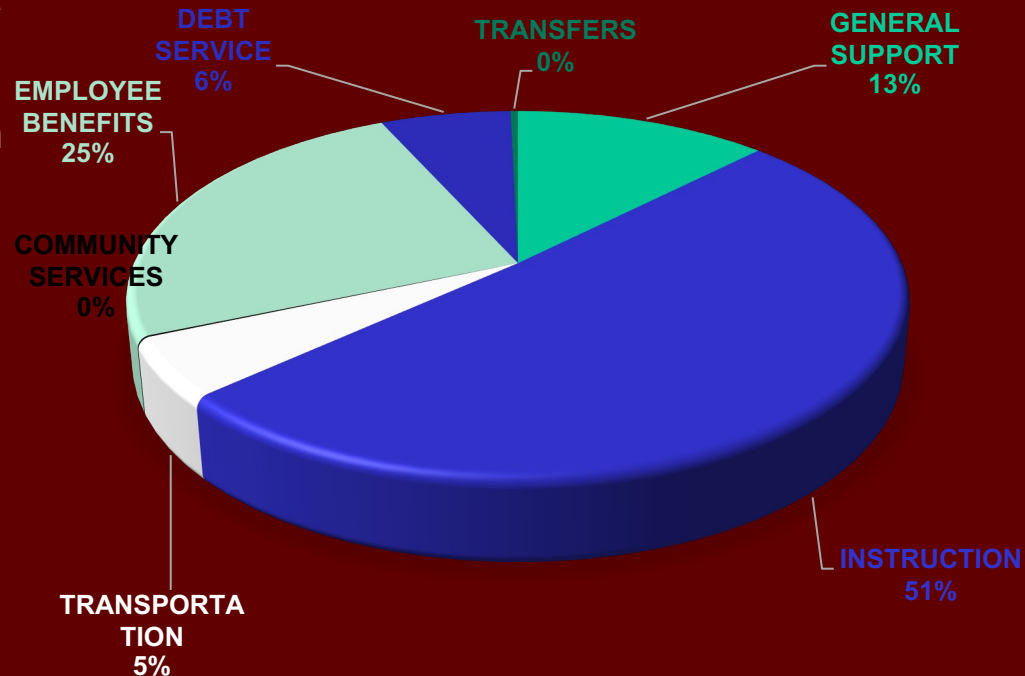
- This area of the budget includes expenditures for Teachers Retirement System, NYS & Local Employee Retirement System, Social Security taxes, Workers Compensation, Health and Dental Insurance and Insurance Waiver payments.
- Increase \$447,870
  - Health insurance cost and retirement contribution rate increases.

## Debt Service

- Increase \$4,175

## Interfund Transfer

- Decrease \$25,000



# Whitehall Central School 2025-2026 Revenues

- **State Aid**

- Increase of \$801,081 (due to capital aid and general aid, increase transportation aid)

- **Other Revenue Areas**

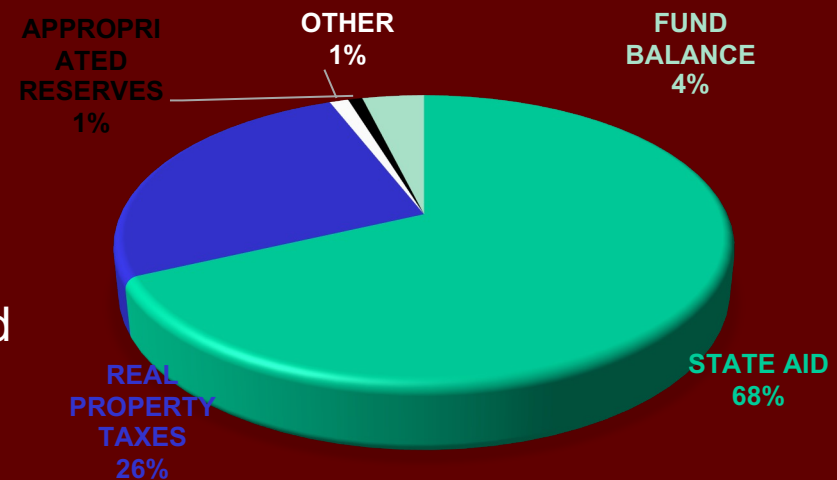
- Increase of \$88,024

- **Fund Balance**

- Applying \$857,835 of unassigned fund balance

- **Appropriated Reserves**

- Applying \$200,000 from Employee Retirement Reserve



# Whitehall Central School

## Tax Cap Formula

Tax Levy Limit Before Adjustments and Exclusions									
Actual Tax Levy FYE 2025							5,740,309.00		
(X) Tax Base Growth Factor							1.0034		
(+) PILOTS Receivable FYE 2024							18,921.00		
(-) Capital Tax Levy Prior Year							(1,050.00)		
(X) Allowable levy growth factor							1.0200		
(-) PILOTS Receivable							(20,091.00)		
(+) Available Carry over from 24-25							88,279.00		
Total Levy Limit Before Adjustments/Exclusions							5,961,438.99		
Exclusions									
Tax levy for expenditures arising out of torts/judgements over 5% FYE 2019 levy							0.00		
Tax levy for pension contributions caused by growth in the system avg actuarial or normal contribution rate in excess of 2 percentage points.							0.00		
ERS							0.00		
TRS							0.00		
(+) Captial tax levy FYE 2025									
Total Exclusions							0.00		
2024-25 Actual				Tax levy limit plus excludtions			5,961,438.99	Increase from 24-3.85% 25 levy limit	
5,740,309.00								\$221,129.99 Max Levy \$\$	
				Levy per Proposed Budget			5,812,063.00	Increase from 24-1.25% 25 actual tax levy	
								\$71,754 Actual levy \$\$	
		Surplus/(Deficit)					149,375.99		



# Whitehall Central School

## 2025-2026

### Tax Levy

- **Tax Levy**

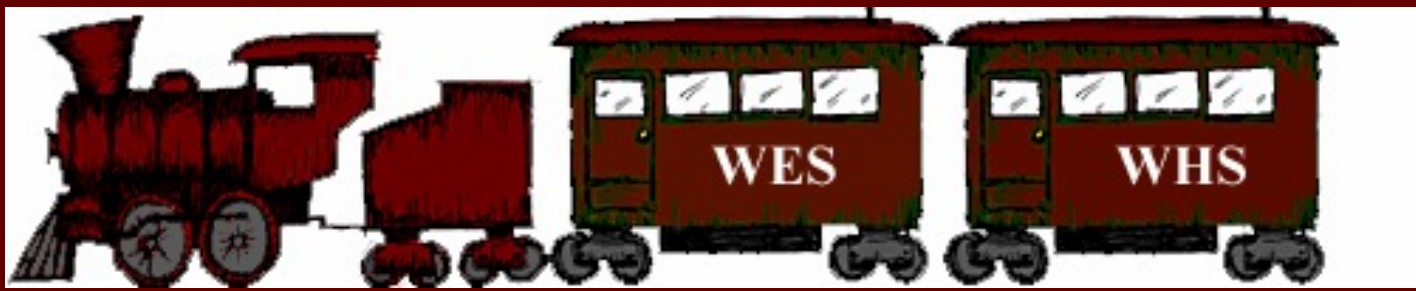
- Total levy \$5,812,063 – 1.25% or \$71,754 increase over 2024-2025

- **Tax Levy History**

School Year	Allowable Levy	Actual Levy	Allowable vs Actual		% Increase in levy
			Difference	\$ Increase in levy	
2015-16	5,353,911	5,271,245	82,666	46,991	0.90%
2016-17	5,382,162	5,314,954	67,208	43,709	0.83%
2017-18	5,475,039	5,448,221	26,818	133,267	2.51%
2018-19	5,597,135	5,546,289	50,846	98,068	1.80%
2019-20	5,729,659	5,574,629	155,030	28,340	0.51%
2020-21	5,815,285	5,683,334	131,951	108,705	1.95%
2021-22	5,847,719	5,683,334	164,385	-	0.00%
2022-23	6,090,371	5,683,334	407,037	-	0.00%
2023-24	5,741,998	5,711,750	30,248	28,416	0.50%
2024-25	5,885,257	5,740,309	144,948	28,559	0.50%
2025-26	5,961,439	5,812,063	149,376	71,754	1.25%
			1,625,550	819,997	1.25%

# Propositions

- Proposition 1: to purchase 65 passenger bus for a cost not to exceed \$168,986 using current year's fund balance
  - Generates transportation aid in the following year.
  - Current transportation aid ratio .87 meaning the district is reimbursed .87 cents for every eligible transportation dollar spent.
- Proposition 2: to purchase approximately 7.32+/- acres of real property located at 270 Broadway Whitehall at a cost of \$250,000.



## Board Election Candidates

2 open (2- 3 year term)

**Members running to fill the two (2) vacant board seats:**

**Louis Pratt**

**Roxanne Waters**

**Robert Putorti Jr.**

**James Foote**

**Christine Diekel**

**Budget Vote – May 20, 2025**

**Polls open Noon till 8:00 p.m.**

**Jr. Sr. High School LGI Room**

**Entrance Door F**

**Questions???**

***Go Railroaders!!!!***

