

Whitney Point Central School District 2025-2026 Budget and Proposition Information

Budget Hearing: May 6, 2025



Whitney Point Central School District

Where KIDS are the POINT!

District Mission:

To provide an excellent education ensuring that all children maximize their potential, become contributing citizens, and pursue lifelong learning.

District Vision:

To be a community of excellence achieved through a commitment to high performance, morale, and Involvement.



2025-2026 Budget Goals

- Maintain FOCUS ON EDUCATION
- Build a SUSTAINABLE budget
- Develop a REASONABLE TAX LEVY within the applicable regulations

2025-2026 Proposed Budget

Current 2024-2025 Budget: \$ 46,499,802

Proposed 2025-2026 Budget: \$ 48,651,344

Proposed Spending Increase: \$ 2,151,542 4.63%

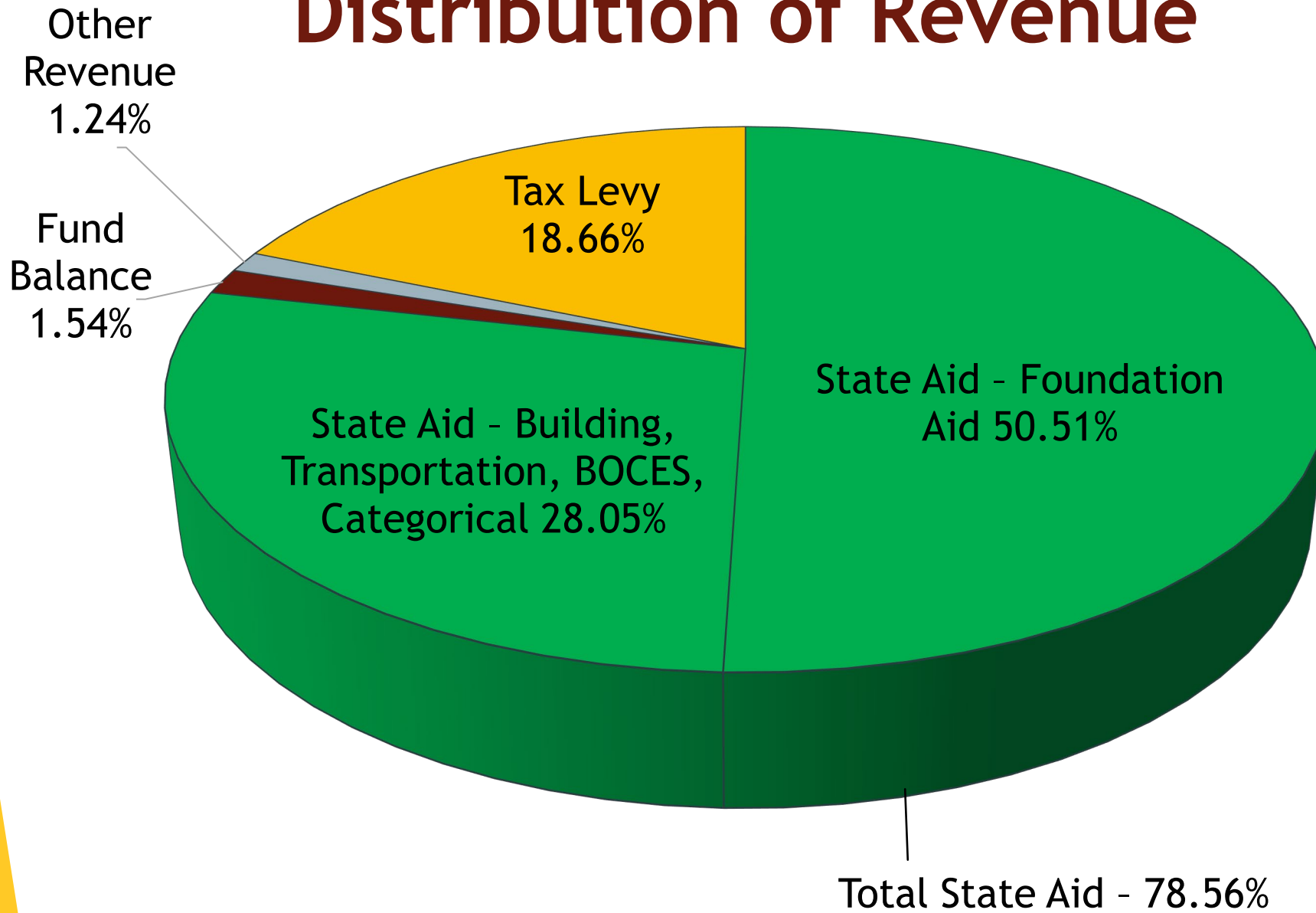
Proposed Tax Levy Increase: \$ 182,350 2.05%

1% = \$88,951

Revenue Projection

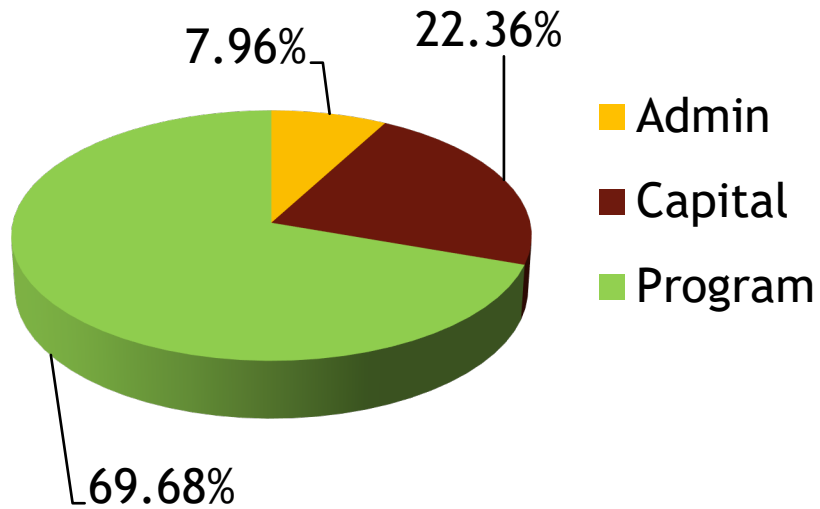
Revenue Source	2024-2025	2025-2026	Change
State Aid (all sources)	\$ 35,063,040	\$ 38,219,895	\$ 3,156,855
Other Revenues	\$ 599,000	\$ 604,000	\$ 5,000
Appropriated Fund Balance	\$ 1,075,000	\$ 750,000	\$ (325,000)
Use of Reserves	\$ 867,663	\$ -0-	\$ (867,663)
Tax Levy (2.05% Increase for 2025-26)	<u>\$ 8,895,099</u>	<u>\$ 9,077,449</u>	<u>\$ 182,350</u>
Total	\$ 46,499,802	\$ 48,651,344	\$ 2,151,542

Distribution of Revenue

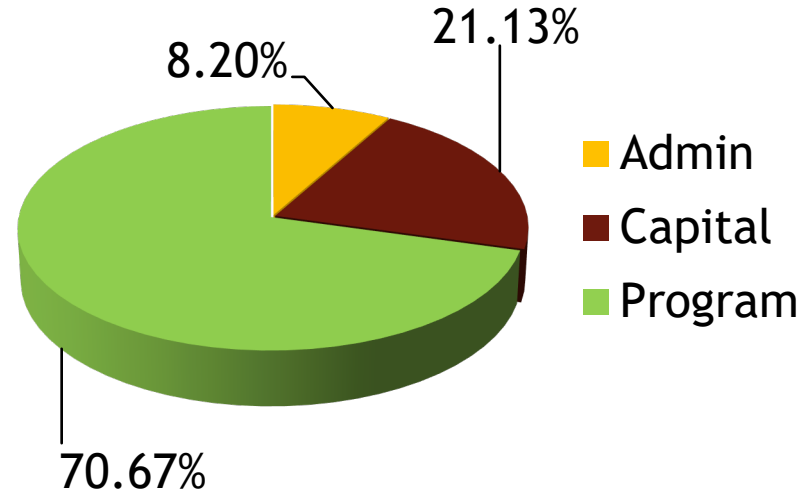


Budget by Component Comparison

2024-2025



2025-2026



	Administrative	Capital	Program	Total
2024-2025	<u>\$3,699,733</u> 7.96%	<u>\$10,397,158</u> 22.36%	<u>\$32,402,911</u> 69.68%	<u>\$46,499,802</u>
2025-2026	<u>\$3,987,583</u> 8.20%	<u>\$10,281,487</u> 21.13%	<u>\$34,382,274</u> 70.67%	<u>\$48,651,344</u>
Change	\$ 287,850 7.78%	\$ (115,671) (1.11%)	\$ 1,979,363 6.11%	\$ 2,151,542

Administrative Component:

2024-2025 Adopted Budget	2025-2026 Proposed Budget	\$ Change	% Change
\$ 3,699,733	\$ 3,987,583	\$ 287,850	7.78%

- Salaries and benefits of administrators, supervisors and support staff
- Public information and central printing
- Legal services and insurance
- Board of Education administrative costs
- Financial operations
- BOCES administrative and capital costs

Administrative Component:

	2024-2025 Adopted Budget	2025-2026 Proposed Budget
Board of Education	\$ 37,899	\$ 38,338
Central Administration	\$ 228,265	\$ 236,206
Finance	\$ 667,702	\$ 696,170
Legal and Printing	\$ 161,795	\$ 155,402
Special Items	\$ 390,546	\$ 460,803
Curriculum D & S	\$ 278,959	\$ 308,115
Supervision - Regular School	\$ 733,201	\$ 755,277
Supervision - Other	\$ 220,140	\$ 226,105
Employee Benefits	\$ 981,226	\$ 1,111,167
Total Admin. Component:	\$ 3,699,733	\$ 3,987,583
Year to Year Change:	\$287,850	or 7.78%

Capital Component:

2024-2025 Adopted Budget	2025-2026 Proposed Budget	\$ Change	% Change
\$10,397,158	\$ 10,281,487	(\$115,671)	(1.11%)

- Salaries and benefits of custodial staff
- Operations and maintenance and security
- Debt service on buildings and capital projects
- School bus purchases
- Capital outlay project

Capital Component:

	2024-2025 Adopted Budget	2025-2026 Proposed Budget
Central Services	\$ 2,973,481	\$ 2,750,778
Special Items	\$ 12,500	\$ 15,000
Debt Service	\$ 6,764,390	\$ 6,794,096
Employee Benefits	\$ 546,787	\$ 621,613
Inter-fund Transfer	\$ 100,000	\$ 100,000
 Total Capital Component:	 \$10,397,158	 \$10,281,487
 Year to Year Change:	 (\$115,671)	 or (1.11%)

Program Component:

2024-2025 Adopted Budget	2025-2026 Proposed Budget	\$ Change	% Change
\$ 32,402,911	\$ 34,382,274	\$1,979,363	6.11%

- Salaries and benefits of teachers, guidance counselors, aides, monitors, nurses, social workers, psychologists, speech therapists, etc.
- Programs for students with disabilities and special schools
- Mandated training and professional development
- Library/media/computer services
- Instructional hardware and software
- Textbooks, materials, supplies and instructional equipment
- Student transportation
- Athletics and co-curricular activities

Program Component:

	2024-2025 Adopted Budget	2025-2026 Proposed Budget
Teaching - Regular School	\$ 8,631,435	\$ 8,692,959
Programs for Students with Disabilities	\$ 6,003,696	\$ 6,357,792
Teaching - Special Schools	\$ 1,859,127	\$ 2,156,207
Instructional Media	\$ 1,851,426	\$ 1,942,227
Pupil Personnel Services	\$ 1,358,536	\$ 1,438,103
Athletics/Co-Curriculum	\$ 694,058	\$ 741,947
Pupil Transportation	\$ 3,100,709	\$ 3,095,996
Employee Benefits	\$ 8,872,574	\$ 9,921,943
Recreation	\$ 1,250	\$ 5,000
Inter-fund Transfer	\$ 30,100	\$ 30,100
Total Program Component:	\$32,402,911	\$34,382,274
Year to Year Change:	\$1,979,363	or 6.11%

How Are My School Taxes Calculated?



2025-26 Equalization Rates

= *Full (True) Value of Property per Town (\$579,503,518)

Barker \$118.0 M	Lisle \$112.7 M	Nanticoke \$100.5 M	Triangle \$186.9 M	Greene \$33,311	Smithville \$1.5 M	Lapeer \$569,014	Willet \$1.5 M	Richford \$8.3 M
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***Percent of Levy per Town = Full (True) Value per Town ÷ Total Full (True) Value of all Towns**

Barker 20.36%	Chenango 7.84%	Lisle 19.45%	Maine .69%	Nanticoke 17.34%	Triangle 32.25%	Greene .01%	Smithville .25%	Lapeer .10%	Willet .27%	Richford 1.44%
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***Dollar Portion of Tax Levy per Town = Tax Levy X *Percent of Levy per Town**

Barker \$1.8 M	Chenango \$697,198	Lisle \$1.7 M	Maine \$61,421	Nanticoke \$1.5 M	Triangle \$2.9 M	Greene \$511	Smithville \$22,236	Lapeer \$8,734	Willet \$23,792	Richford \$127,896
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***Tax Rate per Thousand = Dollar amount of Levy per Town ÷ (Assessed Value of Property per Town/1,000)**

Barker \$ 19.93	Chenango \$ 31.01	Lisle \$ 19.58	Maine \$ 34.11	Nanticoke \$ 37.81	Triangle \$ 20.47	Greene \$ 23.61	Smithville \$ 31.33	Lapeer \$ 21.62	Willet \$ 25.73	Richford \$ 20.60
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**Individual Tax Bill = Taxable/Assessed Value (individual home/property) X Tax Rate per Thousand
(Taxable Value = Assessed Value (individual home/property) – STAR and other exemptions)**

***Rounded**
Note: Final assessment rolls from Broome, Tioga, Cortland, and Chenango counties, as well as final equalization rates from the State Office of Real Property, will not be available until August 2025 to determine the 2025-26 tax rates.

Sample Calculation for \$100,000 Full Value Property

Property Located Within:				
	Example	Triangle	Willet	Nanticoke
Assessed (Taxable) Value	100,000	\$ 100,000	\$ 100,000	\$ 100,000
Equalization Rates (State Generated)	100.00%	75.00%	59.66%	40.60%
Full (True) Value	\$ 100,000	\$ 133,333	\$ 167,616	\$ 246,305
Assessed (Taxable) Value	100,000	\$ 100,000	\$ 100,000	\$ 100,000
	\$ 1,535	\$ 2,047	\$ 2,573	\$ 3,781

District	2024-25 Full (True) Tax Rate (per \$1,000)	School Taxes on \$100,000 Market (Full) Value
Susquehanna Valley	\$ 23.87	\$ 2,387
Union Endicott	\$ 22.89	\$ 2,289
Chenango Valley	\$ 22.76	\$ 2,276
Maine-Endwell	\$ 22.36	\$ 2,236
Johnson City	\$ 21.78	\$ 2,178
Binghamton	\$ 21.72	\$ 2,172
Chenango Forks	\$ 18.94	\$ 1,894
Vestal	\$ 18.00	\$ 1,800
Windsor	\$ 16.65	\$ 1,665
Whitney Point	\$ 15.35	\$ 1,535
Newark Valley	\$ 15.31	\$ 1,531
Owego-Apalachin	\$ 15.14	\$ 1,514
Harpursville	\$ 12.62	\$ 1,262
Deposit	\$ 11.24	\$ 1,124
Tioga	\$ 8.57	\$ 857

Projected Tax Impact*

Average Full (True) Value **\$100,000**

2024-2025 tax rate (per \$1,000) **\$ 15.35**

2025-2026 projected tax rate (per \$1,000) **\$ 15.66**

Projected tax rate increase (per \$1,000) **\$ 0.31**

Projected annual tax increase **\$ 31.00**

Average tax increase per month **\$ 2.58**

Average tax increase per day **\$ 0.08**

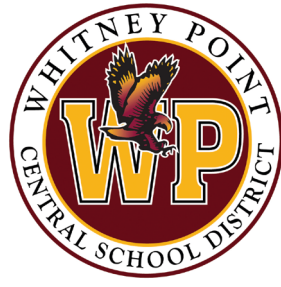
***Based on an average of the eleven municipalities having property in the district. Subject to changes in equalization rates, STAR exemptions and assessments.**

ACCOMPLISHING OUR BUDGET GOALS

Maintain **FOCUS ON EDUCATION**
Build a **SUSTAINABLE** Budget
Develop a **REASONABLE** Tax Levy

BUDGET SUMMARY

- ▶ Maintaining enrichment opportunities and continuing to provide needed supports to our students.
- ▶ Supporting a variety of STEAM and career and technical programs to help give our students a better chance of post school success.
- ▶ Continue to work and grow all current partnership arrangements throughout the district.
- ▶ Continue to provide our students and community with facilities that are adequately maintained and are top notch and innovate.
- ▶ Continue responsible stewardship of our facilities.
- ▶ Continue our \$100k capital outlay improvement projects.
- ▶ 2.05% increase to the tax levy.



Budget Proposition

Shall the Board of Education of the Whitney Point Central School District be authorized to appropriate for the budget the sum of \$48,651,344 for the 2025-2026 school year and levy the necessary tax therefore with a projected tax levy increase of 2.05%?

Proposition for the Election of Board of Education Members

Two (2) three-year terms *(Presently held by Dr. Christine Widdall and Tyanna Moseman)*

Candidate(s):

Dr. Christine Widdall

Michelle Sanford

Any other potential write-in candidate

These terms will commence on July 1, 2025.

Bus Proposition

A separate proposition will be placed on the May 20th ballot seeking voter approval to borrow money to purchase school vehicles.

Shall the Board of Education of the Whitney Point Central School District be authorized to purchase four (4) new 71-passenger diesel buses at a cost not to exceed \$814,176?

Did You Know?

- ❖ State aid reimburses the district 90% for most transportation related expenditures!
- ❖ We have 51 DOT inspected vehicles in our fleet!
- ❖ Our buses annually travel over 540,000 miles which is the equivalent to driving around the Earth's circumference more than 9.5 times in one year!



Don't Forget to Vote

May 20th

HS Cafeteria

1 pm to 8 pm

