

the Buzz



Learning, Leading and Serving
Budget Newsletter May 2025

PERRY CENTRAL SCHOOL DISTRICT

Board of Education

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Christopher Smithgall, Vice President
Amanda Monteleone
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Administration:

Daryl McLaughlin, Superintendent
Reed Pettys, Business Administrator
Maura Gilsinan, Elementary Principal
Rebecca Belkora, Secondary Principal
Daniel Schuler, Director of Pupil Services
David Wolfanger, Director of Facilities
Mark Eberstein, Computer Technical Administrator
Phil Wyant, High School Asst. Principal/
Athletic Director
Matt Masci, Director of School Safety
and Security



PROPOSED 2025-26 BUDGET

PUBLIC HEARING

Monday, May 12, 2025
5:30 pm
Sr. High Auditorium

VOTE

Tuesday, May 20, 2025
12:00-9:00 pm
Sr. High Library

TO VOTE, YOU MUST BE...

- A U.S. Citizen
- At least 18 years old
- A legal resident of the Perry Central School District for at least 30 days prior to the voting date

No prior registration is required to vote

Taking the Lead in a Shifting Landscape

Daryl McLaughlin, Superintendent of Schools



The process of developing and implementing a school district budget authorized by the voters is constant. Our advocacy efforts to support general operating aid began this summer. The Rockefeller Institute (RI) was tasked with collecting feedback from stakeholders on the Foundation Aid formula. RI collected written comments, and hosted public hearings across the state. On behalf of the Perry Central School District, and our region, I attended the hearing in Buffalo and provided testimony. RI was presented with a challenging task: conduct a thorough analysis of Foundation Aid and provide the Governor with a report by December 1, 2024. The report issued to the field provided: a history of education funding in New York, analyses of different funding models, a summary of the feedback from stakeholders, and a series of recommendations to revise the Foundation Aid formula. While the report was comprehensive, it lacked a critical element: an updated study of what it costs to educate a child in today's New York. To be fair to RI, a thorough costing study requires time (A resource it was not provided given the deadline for the report).

The study used to derive the Foundation Amount is obsolete. There have been significant changes in standards, assessments, and regulations. The Board of Regents is considering new graduation measures that will redefine successful schools. Whether by statutes, regulations, or community expectations, the responsibilities placed on schools to raise students have increased exponentially. Schools are now providing:

- Transportation for apathetic students to school
- Multiple meals and snacks
- Increased special education services and related supports
- Increased interventions and supports for our earliest learners
- Additional mental health services
- Assistance with hygiene, clothing, and housing needs
- Instruction in restorative practices
- Additional language acquisition instruction
- Additional opportunities to keep students engaged in healthy after school programming
- 24-hour, 7 day-a-week responses to anonymous reporting systems for students in crisis
- School safety and security personnel
- Assisting local social service agencies with students in need

These are just a fraction of the responsibilities placed upon our schools. Please know, the aforementioned are just to get our students to a baseline where they can learn the required content per the regulations of our Commissioner of Education. Rural schools are expected to offer community schools services without community schools funding.

The unknowns have dominated this budget season. As of this correspondence, New York State has not adopted its 2025 – 2026 budget. The District has taken the most conservative approach when projecting revenues from the state. Changes in education at the federal level are now commanding our attention. An executive order from the new administration directs the Secretary of Education to take all necessary steps to facilitate the closure of the U.S. Department of Education and “return education authority to the States.” The financial implications of this directive are unclear at this time. Our strategy has always been to plan conservatively in times of uncertainty. The PCS 2025 – 2026 proposed budget is no exception.

The Perry Central School District continues to operate at the vanguard of educational innovation. Its efforts, and the efforts of its employees are being recognized, and replicated across the state. We are the first District in the Genesee Valley BOCES region to participate in the early college cooperative service (COSER). The District will be receiving BOCES aid for its students' accelerated college enrollment tuition. The District was the first in the state to engage in an enrichment COSER for its international travel program. The revenues generated off this program are being applied to subsequent trips to drive down costs and increase participation. Rebecca Belkora was recognized as the Middle School Principal of the Year by the State Administrators Association of New York State. She is now in the running for the National Association of Secondary School Principals Principal of the Year award. District staff have applied for, and been awarded significant funding by The Foundation for Perry's Educational Future, Inc. These funds will be used to expand Arts for Learning instruction in the District, and expand professional learning opportunities for primary-level instructors. The District houses six (6) self-contained special education classrooms. Our students are being educated in the least-restrictive environment in the District's facilities. The 2025 - 2026 District budget includes a new school social worker position in the Elementary School to meet the increasing needs of its students. The outstanding team at PCS continues to serve as a model of excellence.

A District's budget is an expression of its community's values. Expenditures dedicated to student programming are the largest portion of the budget. The \$21,936,192 expenditure plan represents a budget-to-budget increase of 2.78% (\$593,442). The impact on the local tax levy is a 2.2% (\$148,057) increase. The 2025 – 26 budget is tax cap compliant and requires a simple majority for authorization.

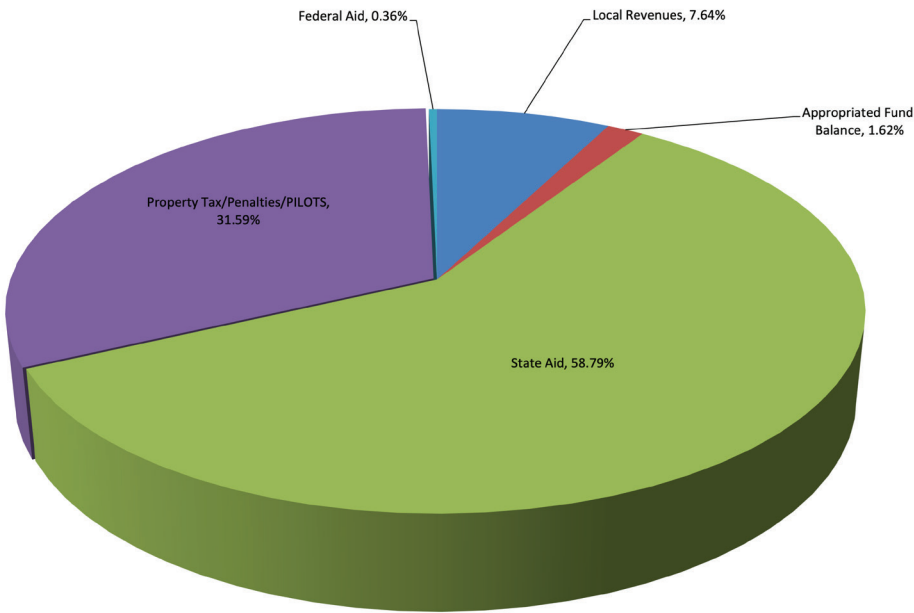
The entire PCS Family appreciates the support of its community. We look forward to our continued service in the 2025 – 2026 school year.



Projected Revenues

	2024-25 Budget	2025-26 Budget	% of Budget
Local Revenues (tuition, fees, interest, interfund transfers, use of reserves)	\$1,302,223	\$1,676,183	7.64%
Appropriated Fund Balance	\$356,113	\$356,113	1.62%
State Aid	\$12,823,773	\$12,895,198	58.79%
Property Tax/Penalties/PILOTS	\$6,775,641	\$6,928,698	31.59%
Federal Aid	\$85,000	\$80,000	0.36%
Total Projected Revenue	\$21,342,750	\$21,936,192	100.00%

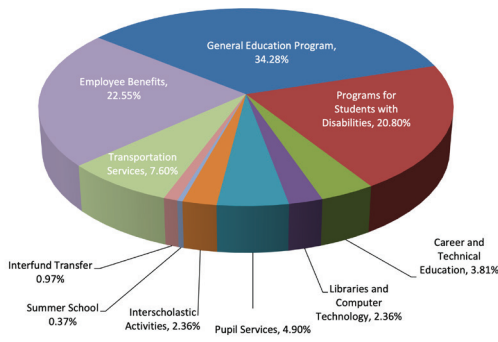
PROPOSED REVENUES



Proposed 2025-2026 Three Part Budget Summary

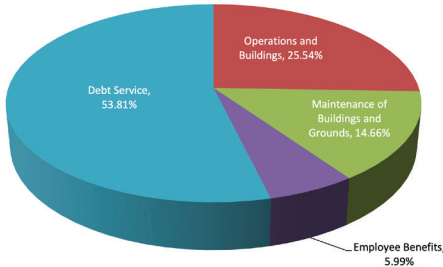
	2024-25 Budget	2025-26 Proposed	%
PROPOSED PROGRAM BUDGET			
Proposed Program Budget Percent of Total Budget			71%
General Education Program.....	\$5,087,849	\$5,311,473	34.28%
Programs for Students with Disabilities	2,932,096	3,223,701	20.80%
Career and Technical Education.....	532,740	589,744	3.81%
Summer School/Continuing Education	59,400	57,200	0.37%
Libraries and Computer Technology	350,677	365,620	2.36%
Pupil Services	619,947	760,070	4.90%
Interscholastic Activities.....	351,200	365,765	2.36%
Transportation Services.....	1,110,150	1,178,100	7.60%
Interfund Transfer.....	-	150,000	0.97%
Employee Benefits	3,319,837	3,494,438	22.55%
Total	\$14,363,896	\$15,496,111	100.00%

PROPOSED PROGRAM BUDGET



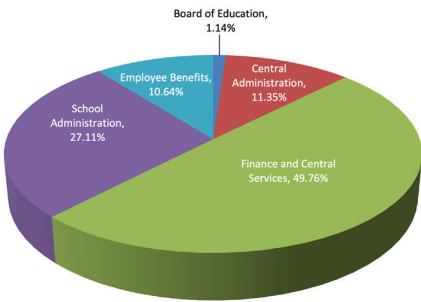
	2024-25 Budget	2025-26 Proposed	%
PROPOSED CAPITAL BUDGET			
Proposed Capital Budget Percent of Total Budget.....			18%
Operations and Buildings.....	\$974,178	\$1,021,783	25.54%
Maintenance of Buildings and Grounds.....	576,915	586,445	14.66%
Debt Service.....	2,839,600	2,152,500	53.81%
Interfund Transfer.....	50,000	-	0.00%
Employee Benefits	227,646	239,618	5.99%
Total	\$4,668,339	\$4,000,346	100.00%

PROPOSED CAPITAL BUDGET



	2024-25 Budget	2025-26 Proposed	%
PROPOSED ADMINISTRATIVE BUDGET			
Proposed Administrative Budget Percent of Total Budget.....			11%
Board of Education.....	\$27,912	\$27,712	1.14%
Central Administration	265,829	276,876	11.35%
Finance and Central Services.....	1,136,448	1,214,100	49.76%
School Administration.....	633,710	661,459	27.11%
Employee Benefits	246,616	259,588	10.64%
Total	\$2,310,515	\$2,439,735	100.00%

PROPOSED ADMINISTRATIVE BUDGET

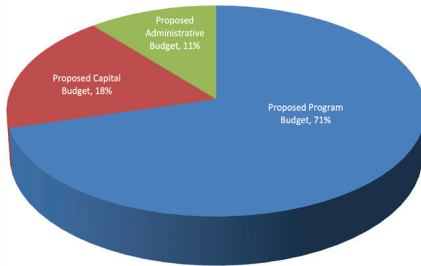


TOTAL PROPOSED BASIC BUDGET \$21,342,750 \$21,936,192

Total Proposed Budget 2025-2026

Proposed Program Budget, Percent of Total Budget.....	71%
Proposed Capital Budget, Percent of Total Budget.....	18%
Proposed Administrative Budget, Percent of Total Budget	11%

THREE PART BUDGET



Property Tax Report Card

	Budgeted 2024-25 (A)	Proposed 2025-26 (B)	Percent Change (C)
Total Budgeted Amount, not Including Separate Propositions	21,342,750	21,936,192	
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	6,679,141	6,827,198	
B. Tax Levy to Support Library Debt, if Applicable			
C. Tax Levy for Non-Excludable Propositions, if Applicable ²			
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable			
E. Total Proposed School Year Tax Levy (A + B + C - D)	6,679,141	6,827,198	
F. Permissible Exclusions to the School Tax Levy Limit	193,995	192,508	
G. School Tax Levy Limit, Excluding Levy for Permissible Exclusions ³	6,485,146	6,634,690	
H. Total Proposed School Year Tax Levy, Excluding Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	6,485,146	6,634,690	
I. Difference: (G - H); (negative value requires 60.0% voter approval) ²	0	0	
Public School Enrollment	712	708	
Consumer Price Index			2.95%

1 Include any prior year reserve for excess tax levy, including interest.

2 Tax levy associated with educational or transportation services propositions are not eligible for exclusion under the School Tax Levy Limit and may affect voter approval requirements.

3 For 2025-26, include any carryover from 2024-25 and exclude any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2024-25 (D)	Estimated 2025-26 (E)
Adjusted Restricted Fund Balance	10,911,939	10,830,753
Assigned Appropriated Fund Balance	356,113	356,113
Adjusted Unrestricted Fund Balance	853,710	877,448
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	4.00%	4.00%

Schedule of Reserve Funds

Reserve Type	Reserve Name	Reserve Description *	3/31/25 Actual Balance	6/30/25 Estimated Ending Balance
Capital	2018 Building Capital Reserve	To pay for the cost of any construction, reconstruction, improvement, and equipping of school building and facilities.	2,681,558	2,681,558
Capital	Capital Technology	To pay the cost of any technology, maintenance vehicle, and equipment.	108,953	108,953
Capital	2022 Building & Equipment Capital Reserve	To pay for the cost of any construction, reconstruction, improvement, and equipping of school building and facilities.	1,486,991	1,550,000
Repair	Repair	To pay the cost of repairs to capital improvements or equipment.	73,344	73,344
Workers' Compensation	Workers' Compensation	To pay for Workers Compensation and benefits.	1,152,294	1,152,294
Unemployment Insurance	Unemployment Insurance	To pay the cost of reimbursement to the State Unemployment Insurance Fund.	455,072	455,072
Insurance	Insurance	To pay liability, casualty, and other types of uninsured losses.	1,555,290	1,555,290
Liability	Liability	To establish and maintain a program of reserves to cover liability claims incurred.	606,077	606,077
EBALR – Employee Benefit Accrued Liability	EBALR – Employee Benefit Accrued Liability	For the payment of accrued 'employee benefits' due to employees upon termination of service.	536,430	536,430
Retirement Contribution	Retirement Contribution	To fund employer retirement contributions to the State and Local Employees' Retirement System	1,444,207	1,444,207
TRS Retirement Contribution	TRS Retirement Contribution	To fund employer retirement contributions to the New York State Teachers' Retirement System	667,528	667,528

Annual Budget Referendum 2025-2026

Proposition #1 YES ☐ NO ☐

BUDGET RESOLUTION

Shall the following resolution be adopted:

Shall the Board of Education of the Perry Central District be hereby authorized to expend \$21,936,192 to meet the expenditures for fiscal year 2025-2026, and the amount thereof shall be raised by a levy of tax upon the taxable property of the School District, after first deducting the monies available from State Aid and other sources as provided by law.

Proposition #2

FOR MEMBERS OF THE BOARD OF EDUCATION - VOTE FOR ANY THREE (3)

Three members of the Board of Education - vote for any three (3)

Three district residents have submitted petitions to run for three (3) seats on the Board of Education. Each open seat is for a three-year term beginning July 1, 2025 and expiring on June 30, 2028.

- | | |
|---|-------------------------|
| ☐ Bridget Givens | WRITE-IN CANDIDATE..... |
| ☐ Christopher True | WRITE-IN CANDIDATE..... |
| ☐ Jason M. Sealy | WRITE-IN CANDIDATE..... |

Proposition #3 YES ☐ NO ☐

USE OF CAPITAL EQUIPMENT RESERVE FUND

RESOLVED: That the Board of Education of Perry Central School shall be authorized to expend the remaining funds from the Capital Reserve Fund (Technology, Maintenance Vehicles and Equipment) established by the voters on May 16, 2017 under Section 3651 of Education Law for the acquisition of instructional, maintenance, and interscholastic athletic equipment not exceed a total sum of \$108,953.

Proposition #4 YES ☐ NO ☐

AUTHORIZATION TO ESTABLISH 2025 TECHNOLOGY & EQUIPMENT CAPITAL RESERVE FUND

BE IT RESOLVED, that the Board of Education of the Perry Central School District, Wyoming County, New York, is authorized to establish a capital reserve fund in accordance with New York State Education Law Section 3651 to be known as the “2025 Technology & Equipment Capital Reserve Fund.”

The purpose of such fund shall be used to finance, in whole or in part:

1. The purchase of equipment, including hardware, software, related networking infrastructure, and related peripheral machinery and apparatus as well as technology projects including District wide improvements to technology infrastructure, and ancillary or related work required in connection therein; and/or
2. The purchase of maintenance vehicles and equipment for school district use;
3. The purchase of classroom and office furniture.

Continued on Next Page

The ultimate amount of such fund shall not exceed one million five hundred thousand dollars (\$1,500,000) plus earnings thereon. The probable term of such reserve fund shall be 10 years, but said fund shall continue in existence for its stated purpose until the fund is exhausted or otherwise liquidated in accordance with the Education Law.

The source of monies to be paid into such reserve fund shall include: (a) current and future unappropriated fund balance from the General Fund of the District as directed by the Board of Education; (b) any appropriations authorized by the voters from time to time; (c) proceeds from the sale of obsolete equipment as directed by the Board of Education; (d) New York State Aid received and authorized by the Board of Education; and (e) fund balances transferred from other reserve funds of the District, as authorized by law.

Perry Central School District Budget Notice

Overall Budget Proposal	Budget Adopted for the 2024-2025 School Year	Budget Proposed for the 2025-2026 School Year	Contingency Budget for the 2025-2026 School Year*
Total Budgeted Amount, Not Including Separate Propositions	\$ 21,342,750	\$ 21,936,192	\$ 21,807,692
Increase/Decrease for the 2025-2026 school year		\$ 593,442	\$ 464,942
Percentage Increase/Decrease in Proposed Budget		2.78%	2.18%
Change in Consumer Price Index		2.95%	
A. Proposed Levy to Support the Total Budgeted Amount	\$ 6,679,141	\$ 6,827,198	
B. Levy to Support Library Debt, if Applicable	\$ -		
C. Levy for Non-Excludable Propositions, if Applicable **	\$ -		
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy	\$ -		
E. Total Proposed School Year Tax Levy (A + B + C - D)	\$ 6,679,141	\$ 6,827,198	
F. Total Permissible Exclusions	\$ 193,995	\$ 192,508	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions	\$ 6,485,146	\$ 6,634,690	
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E – B – F + D)	\$ 6,485,146	\$ 6,634,690	
I. Difference: G – H (Negative Value Requires 60.0% Voter Approval – See Note Below Regarding Separate Propositions) **	\$ -	\$ -	
Administrative Component	\$ 2,310,515	\$ 2,439,735	
Program component	\$ 14,363,896	\$ 15,496,111	
Capital component	\$ 4,668,339	\$ 4,000,346	
* Provide a statement of assumptions made in projecting a contingency budget for the 2025-26 school year, should the proposed budget be defeated pursuant to Section 2023 of the Education Law. In the event the proposed budget is defeated and a contingency budget is adopted, the District would be prohibited from making expenditures for certain equipment and supplies, as well as any costs associated with the community use of school facilities. Agreements with certain vendors for programming and/or services may also be prohibited.			
** List Separate Propositions that are not included in the Total Budgeted Amount: (Tax Levy associated with educational or transportation services propositions are not eligible for exclusion and may affect voter approval requirements)	Description	Amount	
	Under the Budget Proposed for the 2025-26 School Year		
Estimated Basic STAR Exemption Savings ¹	\$	341	
The annual budget vote for the fiscal year 2025-26 by the qualified voters of the Perry Central School District, Wyoming County, New York, will be held at Perry Senior High School in said district on Tuesday, May 20, 2025 between the hours of 12:00pm and 9:00pm, prevailing time in the Perry High School Library, at which time the polls will be opened to vote by voting ballot or machine.			
Budget materials may be found on the District's website at www.perrycsd.org			
1 The basic school tax relief (STAR) exemption is authorized by section 425 of the Real Property Tax Law.			

Early/Absentee Ballots

If you are unable to vote on May 20, 2025, you may pick up an early/absentee ballot in the District Office prior to May 20 between the hours of 8:00 am and 4:00 pm. Completed ballots must be received in the District Office by 5:00 pm on May 20, 2025.



New York State's School Tax Relief Program (STAR)

The School Tax Relief (STAR) program offers property tax relief to eligible NYS homeowners.

If you are eligible and enrolled in the STAR program, you'll receive your benefit in one of two ways:

STAR credit. If you are registered for the STAR credit, the Tax Department will issue your STAR benefit via check or direct deposit. You can use your STAR benefit to pay your school taxes. You can receive the STAR credit if you own your home and it's your primary residence and the combined income of the owners and the owners' spouses is \$500,000 or less.

STAR exemption: a reduction on your school tax bill. If you've been receiving the STAR exemption since 2015, you can continue to receive it for the same primary residence. As long as you remain eligible, you'll see a reduction on your school tax bill for the amount of your STAR exemption. Note: The STAR exemption is no longer available to new homeowners.

Maximum 2025-26 STAR Exemption Savings*

School District	Municipal	Basic	Enhanced
Perry	Castile	\$368	\$1,021
Perry	Covington	\$341	\$955
Perry	Leicester	\$345	\$965
Perry	Perry	\$384	\$967
Perry	Warsaw	\$345	\$965

* Per NYS Department of Tax and Finance

Due to recent changes to the STAR application process, homeowners are encouraged to visit www.tax.ny.gov/star for more details.