



Union-Endicott CSD Budget Workshop #4 April 14, 2025

Budget Status

**Continuations,
Reductions, and
Additions**

Tax Levy

Propositions

Board Elections

Board of Education

Dick Testa-President
Jim Truillo-Vice President
Lynda DeLuca
Louis Ferraro
Glenn McIver
Joe Ozvold

Mission Statement:

The Union-Endicott Central School District will strive to provide a comprehensive and engaging educational experience to each child in our community.

Vision Statement:

The Union-Endicott Central School District will ensure all families are connected and included, where each child receives access to programs that meet their needs and honor a chosen pathway.

Budget Process

Budget workshops are opportunities for community engagement.

- **December - Budget analysis with program managers/administrators**
- **January 27 - Long Range Planning**
- **February 10 - Budget Workshop 1 (DO)**
- **March 3 - Budget Workshop 2 (GFJ)**
- **March 24 - Budget Workshop 3 (DO)**
- **April 14 - Budget Workshop 4 and Budget Adoption (DO)**
- **May 12 - Budget Hearing at 6 p.m. (DO)**
- **May 20 - Budget Vote, 11-8 p.m. (DO)**

2024-25 Voter Approved Budget

(current)

- Budget equals \$105,028,393
- Increase of \$5,602,468 (5.63%) over 2023-24 budget
- Tax levy increase of \$335,340 (0.74%)

Benefit Changes

(estimated)

Medical & Dental - *Increase of \$1,335,234 (7.18%)*

Teachers Retirement System - *Decrease of \$39,831 -(1.30%)*

Employees Retirement System - *Increase of \$196,667 (18.04%)*

Expenditure Categories

Description	Budget	% of Budget
Salaries	\$42,686,475	39.3 %
Benefits	\$28,077,613	25.9 %
BOCES	\$21,969,270	20.3 %
Debt Service	\$5,783,560	5.3 %
Other Contractual	\$3,836,988	3.5 %
Materials & Supplies	\$2,262,055	2.1 %
Utilities	\$1,423,500	1.3 %
Interfund Transfer	\$1,265,000	1.2 %
Equipment	\$743,000	.7 %
Insurance	\$456,560	.4 %

State Aid Information

	Budgeted State Aid for 2024-25	Budgeted State Aid for 2025-26 FINAL DRAFT (executive proposal-NYS budget not passed)	Change Over 2024-25 Budgeted State Aid
Foundation Aid	\$37,987,000	\$39,307,456	\$1,320,456
Building Aid	\$6,160,850	\$4,819,122	-\$1,341,728
Expense Driven Aid	\$10,223,454	\$11,097,659	\$874,205
Excess Cost Aid	\$1,726,000	\$1,841,000	\$115,000
Other State Aid	\$175,000	\$75,000	-\$100,000
TOTAL	\$56,272,304	\$57,140,237	\$867,933

Revenue Sources

<u>REVENUES</u>	<u>2024-25</u>	<u>2025-26</u>	<u>% CHANGE</u>	<u>\$ CHANGE</u>
TAX LEVY	\$45,404,897	\$46,199,483	1.75%	\$794,586
OTHER REVENUE	\$1,351,192	\$2,064,301	52.78%	\$713,109
STATE AID	\$56,272,304	\$57,140,237	1.54%	\$867,933
APPROPRIATED FUND BALANCE	\$2,000,000	\$2,000,000	0%	\$0
APPROPRIATED FUND BALANCE-SPECIAL PROJECT	\$0	\$1,100,000	100.00%	\$1,100,000
TOTAL REVENUE BUDGET	\$105,028,393	\$108,504,021	3.31%	\$3,475,628

Budget Continuations

INCREASES

- Salaries and Benefits
- Special Education transportation: Serafini and A&D
- Increased Costs: legal, technology, BOCES
- School Resource Officers: Being used for after school events, including arts, music and athletic events

Budget Continuations

Year by Year Determinations

- 0.4 AIS teacher – AGM, CFJ, GFJ, TJW
- 1.0 AIS teacher- AGM, CFJ, GFJ, TJW
- 1.0 Library clerk – TJW
- 1.0 Special Education teacher – GFJ
- 0.4 Family Support Center clerical support
- 1.0 AIS Math teacher- JFS
- 1.0 ELA 6 teacher– JFS
- Lunch and Learn (reduced staffing) – JFS
- 1.0 AIS teacher – UEHS
- CTE Youth Apprenticeship (additional slots) – UEHS
- Districtwide School Supplies

When opportunities arise to collapse or shift positions, a rehire may not be recommended.

Budget Reductions

Opportunity to recapture a total of \$503,425 in unfilled positions, attrition, and restructuring (administrators, teachers, and support staff) as well as some after school programs. Any affected bargaining units have been notified.

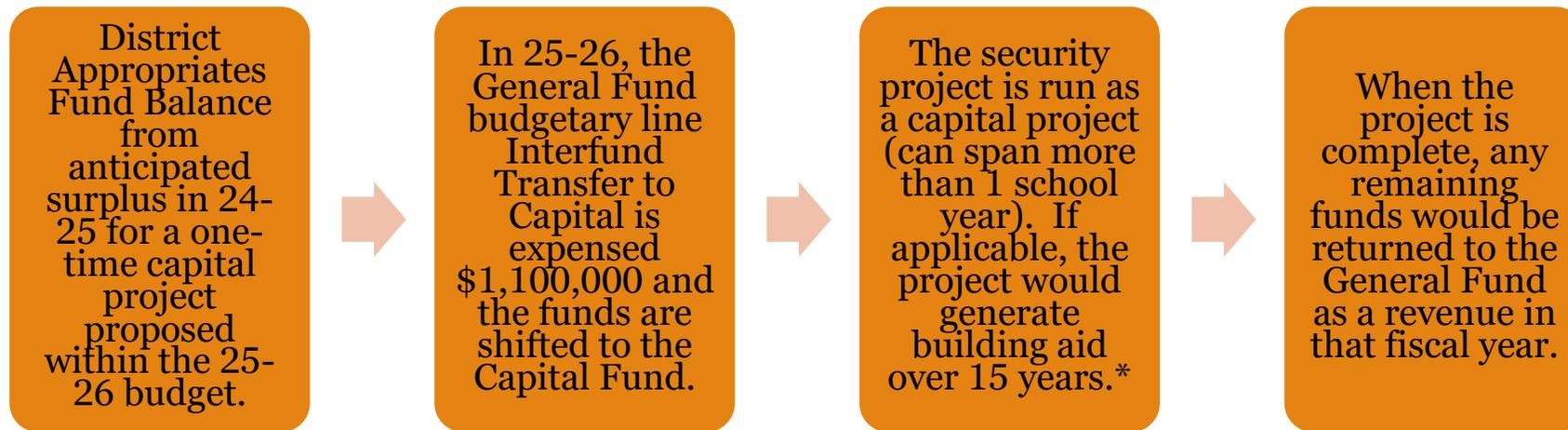
Budget Additions

- 1.0 TESOL teacher – CFJ
- Four arrival supervisor stipends – JFS
- Home Instruction "Tiger Academy" – JFS *potential savings based on students receiving home instruction
- Harvest Fest and Spring Fest – all schools
- 1.0 science teacher – UEHS
- K-8 common field trip experiences – AGM, CFJ, GFJ, TJW, JFS, LWW
- SNAP subscription - school nursing management system
- Athletic game management - JFS & UEHS (extra EPD, auxiliary police, site supervisors)
- Special education district-based program – LWW (shift of funds, no addition)

Budget Additions

Safety

Using an appropriated fund balance special project totaling \$1,100,000, all seven schools will have the addition of AI security and weapons detection system (ex. Evolv, Open Gate, Xtract One, Zero Eyes). The budget includes additional stipends for current staff to manage the systems and upgrades to security measures in buildings.



*The District is assessing whether or not this project, or part of it, will be eligible for building aid.

2025-26 Budget Status

(as of April 14, 2025)

- **Proposed first budget draft \$108,513,146**
- **Proposed second budget draft \$107,563,317**
- **Proposed third budget draft \$107,563,317**

- **Final budget draft \$108,504,021**

- **Increase of \$3,475,628 (3.31%) over 2024-25 budget**
- **Based on a tax levy increase of \$794,586 (1.75%)**

Tax Levy Calculation

Tax Levy Calculation 25-26 UE		
Prior Year Tax Levy		45,404,897
Less Amount Placed in Reserve		-
Tax Base Growth Factor	X	1.0021
2024-25 PILOT Receivable	+	129,192
2024-25 Capital Levy	-	(688,856)
2024-25 Exemption for Torts/Judgements	-	-
Allowable Growth Factor	X	2.00%
2025-26 PILOT Receivable	-	(137,074)
Allowable Carryover	+	-
TAX LEVY LIMIT	=	45,702,321
2025-26 Allowable ERS exemption	+	-
Allowable 2025-26 Exemption for Torts/Judgements	+	-
2025-26 Capital Levy	+	704,663
MAXIMUM ALLOWABLE TAX LEVY* (without voter approval greater than 60%)	=	46,406,984
% Increase from 2024-25 Levy		2.21%
\$ Increase from 2024-25 Levy		1,002,087

Tax Levy Calculation

Tax Base Growth Factor	Allowable Growth Factor	Capital Levy	PILOTS	ERS/TRS Exemption	Carryover from 24-25
<ul style="list-style-type: none">• \$95,350• Factor is .0021%	<ul style="list-style-type: none">• \$898,812• Factor is 2.00%	<ul style="list-style-type: none">• \$15,807• Increase in 2025-2026	<ul style="list-style-type: none">• (\$7,882)• Increase in PILOTS	<ul style="list-style-type: none">• \$0	<ul style="list-style-type: none">• \$0

TOTAL =

Max Tax Levy Limit
<ul style="list-style-type: none">• \$1,002,087• 2.21% increase

Contingent Budget

25-26 Proposed Budget	\$108,504,021
25-26 Proposed Tax Levy	1.75%
25-26 Contingent Budget	\$106,594,021
25-26 Contingent Tax Levy	-0.03%

Under a Contingent Budget: \$1,910,000 will have to be cut from the proposed budget:

Administration	\$240,000
Program	\$40,000
Capital	\$1,630,000

UECSD 10-YEAR HISTORY OF TOWN TAX INCREASES

Year	School District Tax Levy	Tax Levy Increase	Tax Levy %	Town of Union	Town of Union %	Town of Owego	Town of Owego %
2024-25	\$ 45,404,897	\$ 335,340	0.74%	729.199120	1.52%	42.788060	-7.01%
2023-24	\$ 45,069,557	\$ 840,782	1.90%	718.304226	0.74%	46.014092	10.86%
2022-23	\$ 44,228,775	\$ 891,969	2.06%	713.031388	3.36%	41.507309	1.80%
2021-22	\$ 43,336,806	\$ 511,443	1.19%	689.881836	2.90%	40.774975	0.65%
2020-21	\$ 42,825,363	\$ 790,677	1.88%	670.447013	1.74%	40.513615	4.90%
2019-20	\$ 42,034,686	\$ 808,950	1.96%	658.983943	1.86%	38.621551	3.53%
2018-19	\$ 41,225,736	\$ 1,019,923	2.54%	646.954155	3.00%	37.306075	4.37%
2017-18	\$ 40,205,813	\$ 528,573	1.33%	628.128740	1.88%	35.743370	0.49%
2016-17	\$ 39,677,240	\$ 58,733	0.15%	616.516400	-0.19%	35.569900	3.87%
2015-16	\$ 39,618,507	\$ 508,234	1.30%	617.671700	2.23%	34.244300	-1.41%
Average			1.51%		1.90%		2.20%

Union Endicott Central School District Estimated School Tax Information

Estimated UE CSD School Tax Information

This information is an estimate only and not finalized. We expect these numbers to change. The provided information is based on adjustments to the estimated equalization rates from each town’s assessor. These are early estimates and are very likely to be adjusted prior to the finalization of the tax rates and issuance of tax bills. The “unknown information” includes, (1) The overall town assessment changes for the Town of Union and the Town of Owego, and (2) The exemption changes, including STAR, for the Town of Union and the Town of Owego.

2025-26 Tax Levy	% increase tax levy	Town of Union rates	Town of Union %	Town of Owego rates	Town of Owego %
\$46,406,984	2.21%	\$754.69	3.50%	\$40.14	-6.18%
\$46,308,454	1.99%	\$753.09	3.28%	\$40.06	-6.38%
\$46,199,483	1.75%	\$751.32	3.03%	\$39.96	-6.60%
\$46,085,970	1.50%	\$749.47	2.78%	\$39.87	-6.83%
\$45,858,946	1.00%	\$745.78	2.27%	\$39.67	-7.29%
\$45,631,921	0.50%	\$742.09	1.77%	\$39.47	-7.74%
\$45,404,897	0.00%	\$738.39	1.26%	\$39.28	-8.20%

Proposition #1

(BUDGET)

SHALL THE DISTRICT APPROPRIATE THE NECESSARY FUNDS TO MEET THE ESTIMATED EXPENDITURES FOR THE DISTRICT WHICH WILL BE REQUIRED FOR THE ENSUING YEAR FOR SCHOOL PURPOSES, EXCLUSIVE OF PUBLIC MONEYS, AND AUTHORIZE THE LEVY OF TAXES THEREFORE?

Proposition #2

(SCHOOL BUSES-FUELED)

SHALL THE FOLLOWING RESOLUTION BE ADOPTED TO WIT: RESOLVED THAT THE BOARD OF EDUCATION OF THE UNION-ENDICOTT CENTRAL SCHOOL DISTRICT BE AUTHORIZED TO ISSUE DISTRICT OBLIGATIONS IN AN AMOUNT NOT TO EXCEED \$926,000.00 FOR THE PURCHASE OF FIVE FUELED SCHOOL BUSES, AUTHORIZING THE LEVY OF A TAX TO BE COLLECTED IN ANNUAL INSTALLMENTS, TO MAKE FUTURE DEBT PAYMENTS?

\$100,000 Project for 2025-26



Each year, the Union-Endicott Central School District incorporates a capital outlay construction project into the budget. The advantage of these \$100,000 projects is the district receives state aid back the following year, which is applied to the following year capital outlay project. The district has been replacing lights within the schools with LED lights which are more energy efficient and a better quality of light. The 2025-2026 capital outlay project will continue light replacement in some classrooms at Jennie F. Snapp Middle School. These projects, although quite small for a capital project, have been a big benefit to the district in improving lighting throughout all the district school buildings.

School Board Election

Vote for ONE(1) school board member for a five(5) year term

- **Candidates-To Be Determined**

Upcoming Events

- **May 5 Meet the Candidates Night-DO and Zoom 6:00 pm**
- **May 12 Public Hearing-DO 6:00 pm (prior to regular meeting)**
- **May 20 Budget Vote and Board Member Election**
 - **Polling Place: District Office ONLY 11:00 am to 8:00 pm**

Previous Budget Inquiries

The following slides were shared at the March 24, 2025 Budget Workshop #3. As a courtesy, they have been included again.

- **BOCES Services**
- **Factors Impacting the 2024-2025 Performance**
- **Factors That Will Impact 2025-2026 Performance**
- **The Crossroads**
- **Annual Audit**

BOCES Services

Educational Support and Technology

- Extended classroom
- Arts in education
- Virtual learning academy
- Library media services
- Community schools
- School Curriculum & Improvement
- Shared instructional technology coach
- Instructional technology
- Managed IT service
- Regional information center
- SchoolTool, Family ID, nVision, School Messenger, Zoom, RTI Edge, ClearTrack, Board DOCS, Apptegy, eDoctrina
- Financial support service
- VOIP phone service
- Content management service RWADA
- Electronic document management
- Data integration service
- New York State data collection and testing
- Data security and privacy
- Regional telecom service
- Telephone Interconnect
- Scholarship badge security access
- Showcase athletics, arts, and academics

Management Support Services

- Administration
- Capital
- Duplicating services
- Public information
- Digital sports
- Election management
- HUDL online sports streaming
- Negotiations
- Teacher registry
- State aid planning
- Policy updates
- Central Business Office (CBO)

Instructional Programs

- Career & Technical Education
- Alternative Middle & High School
- Virtual Learning Academy
- P-Tech
- After school and summer enrichment
- Summer school
- STEAM academy
- Home schooling liaison
- Special education services
 - Reclaim
 - Move
 - Futures
 - Pals
 - Crossroads
 - Oaktree
 - Adolescent Day Treatment
 - Adaptive Physical Education
 - Psychological services
 - Physical therapy
 - Speech therapy

Factors Impacting the 2024-2025 Performance

Revenue

- Increased Interest Earnings
- Additional State Aid
- Refund of PY Expenses

Expenditures

- Salaries
- Tuition
- BOCES expenses [special education]
- Benefits

Factors That Will Impact 2025-2026 Performance

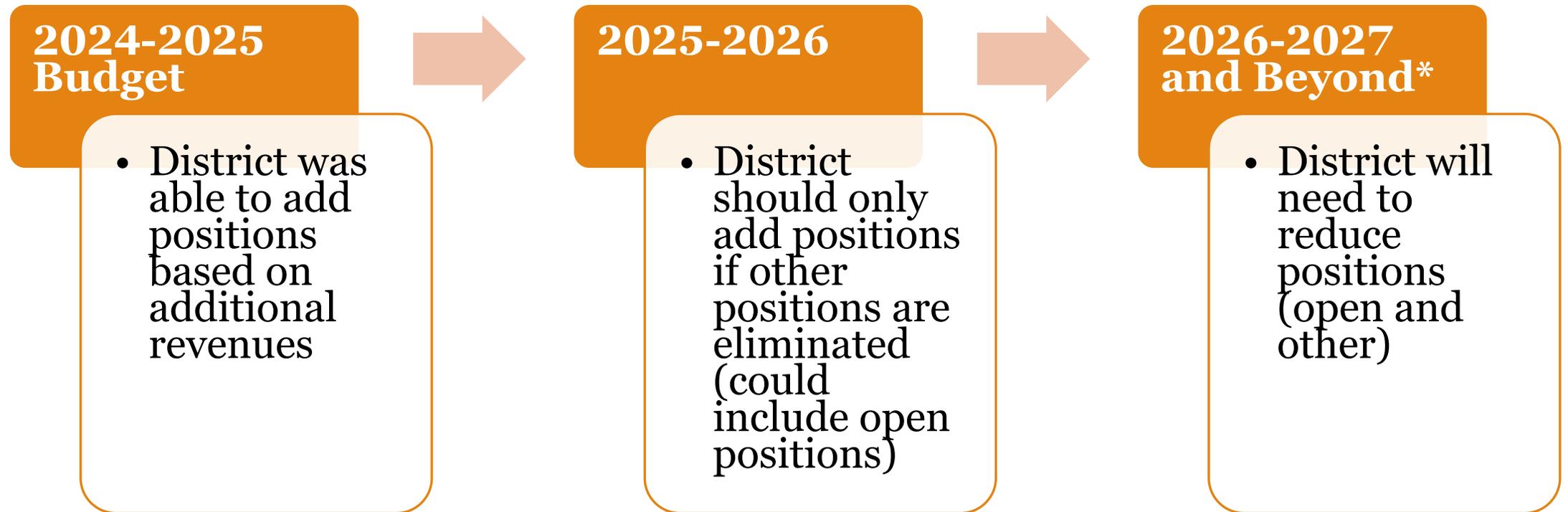
Revenue

- ~~Increased Interest Earnings~~ *Budgeted for in 2025-26*
- **Additional State Aid???** *Will the final state budget drive more aid for UE?*
- ~~Refund of PY Expenses~~ *Increased budget for 2025-26*

Expenditures

- **Salaries** *Will open positions be filled in 2025-26?*
- ~~Tuition~~
- **BOCES** *Will special education placements be available?*
- **Benefits** *Will open positions be filled in 2025-26?*

The Crossroads



*Unless significantly more state aid is received

Annual Audit

Districts and BOCES are audited annually by the external auditor. These external auditors review:

- Goods and services are procured in a manner so as to assure the prudent and economical use of public moneys in the best interest of the taxpayers.
- A sound internal control structure is in place and internal controls are appropriately designed and operating effectively.
- School district assets are safeguarded against loss, waste and abuse.

Source:

https://www.osc.ny.gov/files/local-government/publications/pdf/sch_audit_guidance.pdf

NYS School Budget Legislative Contacts

Kathy Hochul, Governor 518-474-8390
website <https://www.governor.ny.gov>

■ **Lea Webb, Senator 52nd District**
607-773-8771 or 518-455-2170
leawebb@nysenate.gov

■ **Donna Lupardo, Assembly 123rd District**
607-723-9047 or 518-455-5431
lupardod@nyassembly.gov

■ **Thomas O'Mara, Senator 58th District**
607-735-9671 or 518-455-2091
omara@nysenate.gov

■ **Christopher Friend, Assembly 124th District**
607-562-3602 or 518-455-4538
friendc@nyassembly.gov