

Moravia Central School District 2025-26 Budget

Board Meeting
April 9, 2025



MORAVIA
CENTRAL SCHOOL DISTRICT

Topics to be Discussed

- Final Presentation of Proposed Budget
- Presentation of 3 Part Budget
 - Administrative
 - Program
 - Capital



MORAVIA
CENTRAL SCHOOL DISTRICT

Revenues – Estimated (Total)

	2025-26 Proposed Estimates
State Aid	\$18,451,908 - *Assumes 2% increase in Foundation Aid
Tax Levy	\$9,499,040 - * Tax Levy at Cap – 2.50%
Misc.	\$1,430,000 - *Includes \$625,000 Appropriated Fund Balance
Reserves	\$92,111 + \$171,460 (ERS) + \$85,467 (WC) + \$144,144(UR)
Total	$ \begin{aligned} & \$29,874,130 \\ & \text{vs.} \\ & (\$29,575,389 - \text{Projected Expenditures}) \\ & = (\$0 \text{ Deficit}) + 1\% (298,741) = \$29,874,130 \end{aligned} $



MORAVIA
CENTRAL SCHOOL DISTRICT

Proposed/Known Reductions

Title/Position	Reduction Amount	3-Part Category
Principal Reduction (moved to 6-12 model)	\$120,691	Admin
Reading Teacher Retirement (replace with Literacy Coach*)	\$118,777	Program
ES Teacher Retirement (replace with Math Coach*)	\$99,773	Program
Licensed Practical Nurse (LPN)	\$67,850	Program
LAN Tech*	\$57,578	Program
*positions seeded with Federal Learning Loss Funds		



Proposed/Known Reductions Con't

Title/Position	Reduction Amount	3-Part Category
Special Education Teacher 8:1:1	\$63,093	Program
Special Education Teaching Asst. 8:1:1	\$26,883	Program
Special Education Teacher Aide 8:1:1	\$24,115	Program
Special Education Student Aide 8:1:1	\$25,112	Program
K-12 Social Worker	\$113,084	Program
7-12 ELA Teacher	\$98,493	Program
7-12 Science Teacher	\$102,087	Program



Proposed/Known Reductions Con't

Title/Position	Reduction Amount	3-Part Category
Blg. Maintenance Resignation Breakage	\$58,672	Capital
O/M Supplies and Contractual	\$35,805	Capital
District Security Guard *Not able to fill in 2024-2025	\$40,000	Capital



MORAVIA
CENTRAL SCHOOL DISTRICT

Three-Part Budget

- Budget must be presented in three components
 - Administrative
 - Program
 - Capital
- Must compare data from prior year
- Moravia's historical breakdown of expenditures:
 - Program ~ 70%
 - Capital ~ 19%
 - Administrative ~ 11%



MORAVIA
CENTRAL SCHOOL DISTRICT

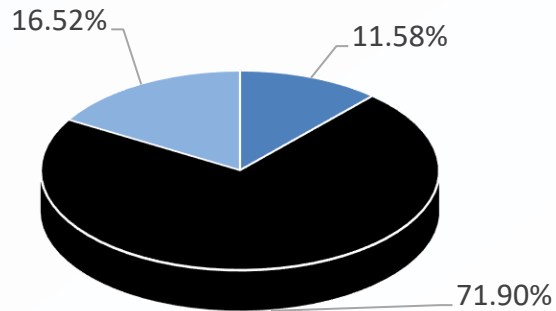
Three-Part Budget

Year to Year Comparison

Function	2024-25	2025-26	\$ Change	% Change
Administrative	\$3,215,439	\$3,237,809	\$22,370	0.70%
Program	\$19,963,639	\$20,544,395	\$580,756	2.91%
Capital	\$4,587,404	\$6,091,926	\$1,504,522	32.80%
Total Budget	\$27,766,482	\$29,874,130	\$2,107,648	7.59%

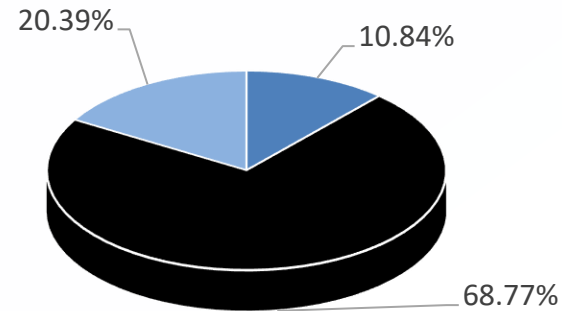
Three-Part Budget Comparison

Three-Part Budget 2024-25



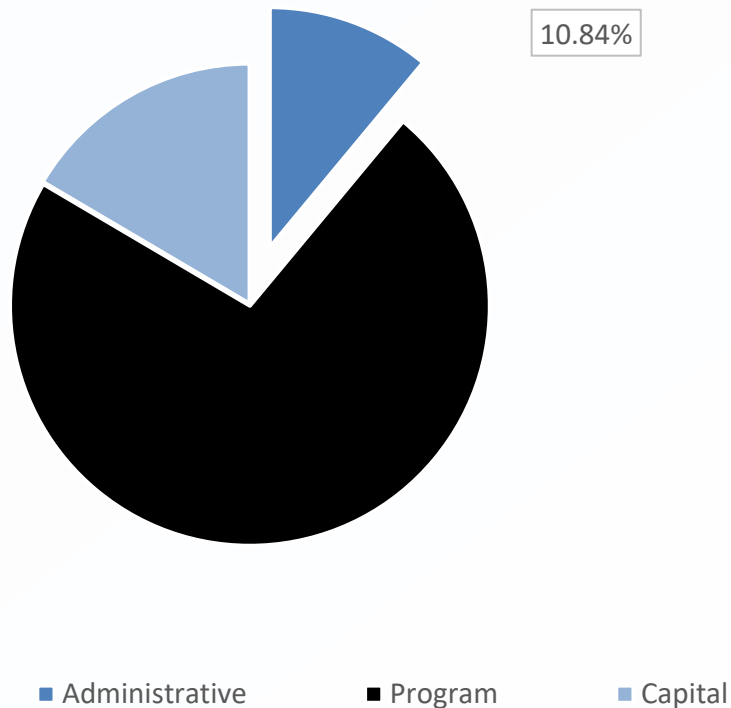
■ Administrative ■ Program ■ Capital

Three-Part Budget 2025-26



■ Administrative ■ Program ■ Capital

Administrative

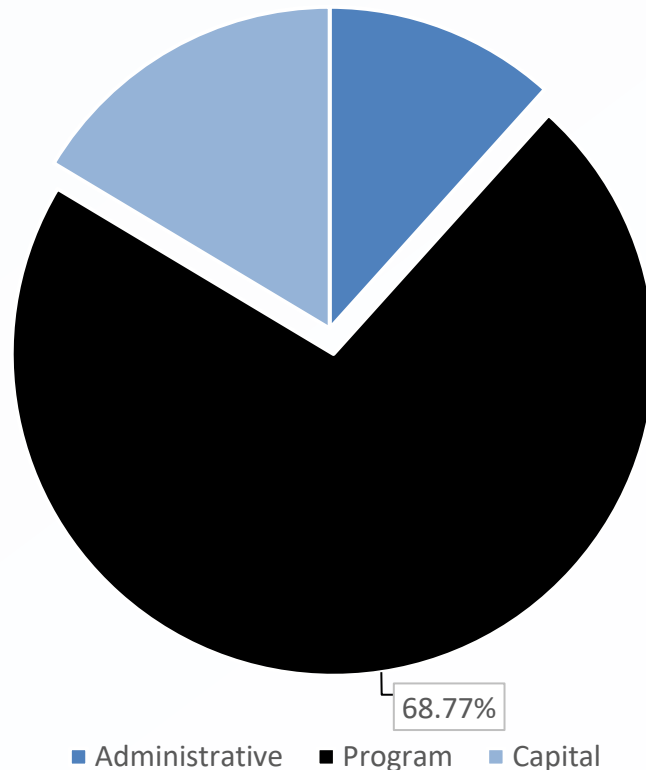


- Includes salaries and benefits, as well as all other costs to operate the district office, each school's main office, and Board of Education expenses.

Administrative

Function	2024-25	2025-26	\$ Change	% Change
Board of Education	38,651	42,358	3,707	10
Central Administration	272,369	284,064	11,695	4
Finance	549,861	565,486	15,625	3
Legal Service	10,635	11,113	478	4
Personnel	70,851	71,212	361	1
Public Information	90,973	92,792	1,819	2
Other Central Services	882,494	899,843	17,349	2
Insurance	70,000	70,000	0	0
Curriculum Development	110,022	114,168	4,146	4
Supervision Regular School	447,269	357,927	(89,342)	(-20)
Research/Planning/Development	98,867	100,844	1,977	2
Employee Benefits	573,447	628,002	54,555	10
Total Administrative	\$3,215,439	\$3,237,809	\$22,370	0.70%

Program



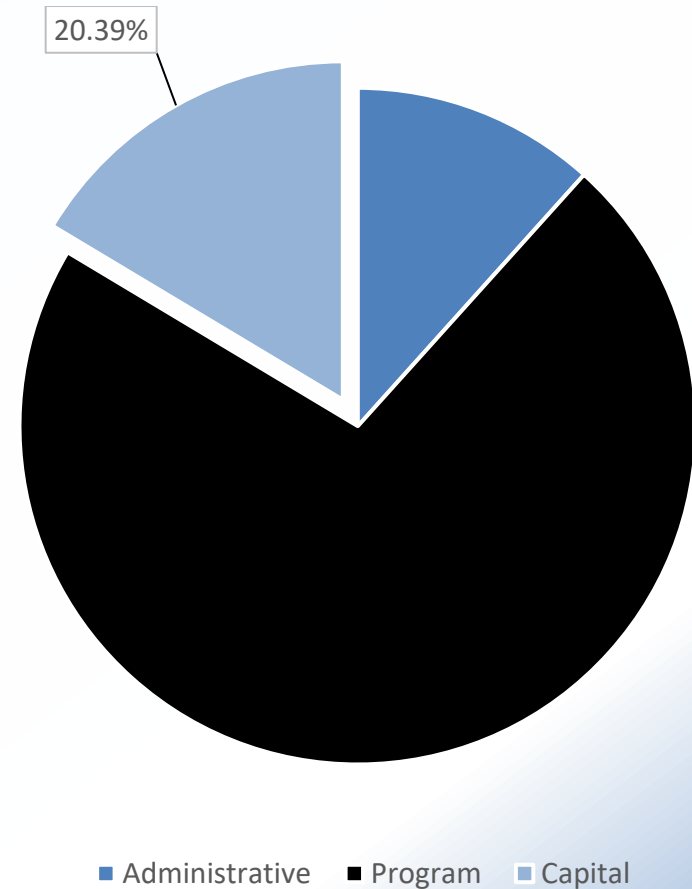
- Includes funding for all K-12 educational programs, including teacher and support staff salaries and benefits, BOCES special education and instructional services, interscholastic athletics and transportation.

Program

Function	2024-25	2025-26	\$ Change	% Change
Legal Service	60,263	63,902	3,639	6
In-Service Training	36,286	37,497	1,211	3
Teaching Regular School	5,695,268	5,644,308	(50,960)	(1)
Special Education Program	4,251,940	4,381,285	129,345	3
Occupational Education	1,205,021	1,250,368	45,347	4
Teaching Special Schools	88,775	91,582	2,807	3
School Library/Audio Visual	224,813	234,646	9,833	4
Computer Assisted Instruction	953,600	944,935	(8,665)	(1)
Guidance/Attendance	355,604	378,265	22,661	6
Health Services	231,418	187,359	(44,059)	(19)
Co-Curricular Activities	278,214	205,590	(72,624)	(26)
Interscholastic Athletics	614,352	637,493	23,141	4
Transportation/Bus Garage	1,738,065	1,795,419	57,354	3
Community Relations	1,500	1,500	0	0
Employee Benefits	4,148,520	4,610,246	461,726	10
School Lunch Transfer	50,000	50,000	0	0
Special Aid Transfer	30,000	30,000	0	0
Total Program	\$19,963,639	\$20,54,395	\$580,756	2.91%

Capital

- Includes cleaning and maintaining district facilities including salaries, benefits, service contracts, utilities, materials and supplies, capital outlay project and debt service.



Capital

Function	2024-25	2025-26	\$ Change	% Change
Operation of Plant	1,322,854	1,278,341	(44,513)	(3)
Maintenance of Plant	437,687	404,439	(33,248)	(8)
Refund of Taxes	4,500	4,500	0	0
Employee Benefits	330,427	361,862	31,435	10
Debt Service	2,391,936	3,942,784	1,550,848	65
Capital Outlay	100,000	100,000	0	0
Total Capital	\$4,587,404	\$6,091,926	1,504,522	32.80%

2025-26 Capital Outlay Project

- \$100,000 Annual Project for preventative maintenance/stop-gap in conjunction with Capital Projects/EPC
- Current year – Update Bus Garage Controls to Day Automation
- Proposed for 2025-26 – Finish Converting Controls to Day Automation in 7-12 Building
- Little known facts
 - Work must be completed at one site.
 - Aid rate is 83.6%
 - Aid is paid in full the following year.



MORAVIA
CENTRAL SCHOOL DISTRICT

Bus Proposition

- Bus fleet on 8-year rotation
- 3 buses will be on ballot again this year
 - 3 – student passenger buses
 - Cost not to exceed \$474,500
 - Transportation Aid Ratio – 83.1%
 - Net Cost of buses - \$80,190 (\$26,730 per bus)

Contingent Budget

- If the voters reject the district's proposed budget, the Board of Education may do one of the following:
 - Resubmit the defeated budget
 - Submit a revised budget or
 - Adopt a contingent budget
- If the resubmitted or revised budget is defeated the BOE must adopt a contingent budget consisting of “teachers” salaries, contractual and ordinary contingent expenses, subject to a cap on the administrative portion of the budget, with no increase in tax levy over the prior year.



Contingent Budget Adjustments

- Charge all outside agencies for the use of facilities
- Eliminate all equipment purchases
- Eliminate Capital Outlay Project
- Must make budget reductions equivalent to \$231,549
(Levy increase would equal \$0)



Estimated Impact of Proposed Tax Levy on a \$100,000 House

- This chart estimates the possible 2025-26 tax increase on a property with a \$100,000 value with a 2.50% tax levy increase. THIS CHART DOES NOT TAKE INTO ACCOUNT ANY CHANGES IN YOUR TOWN EQUALIZATION RATES AND ASSESSMENTS

**Maximum STAR increase per law is 2% over prior year.	2024-25 Actual	2025-26 Proposed Tax Cap at 2.50%
Property value \$100,000		***Estimate Only***
Tax rate per \$1,000 assessed value	\$10.78	\$11.05
Average School Tax Bill	\$1,078	\$1,105
Annual \$ tax increase (before STAR)	(\$104.00)	\$27.00
Monthly \$ tax increase (before STAR)	(\$8.66)	\$2.25
Basic STAR Savings	\$399	\$399
Average tax due after STAR	\$679	\$706
Annual \$ tax increase (after STAR)	(\$178.00)	\$27.00
Monthly \$ tax increase (after STAR)	(\$14.83)	\$2.25

Next Steps

- Major Changes from Last Meeting
 - Legislative Budget
 - Final Adjustments to Moravia Budget (if needed)
- Adopt Budget on April 23rd, 2025

