



STILLWATER
CENTRAL SCHOOL DISTRICT

Budget Hearing

2025-2026

May 7, 2025

www.scsd.org

Budget Factors

- Property Tax Cap
- Declining PILOT Revenue
- State Aid
- Maintaining and Updating District Facilities
- Increasing costs associated with:
 - Salaries
 - Health Insurance
 - Employee Pension Costs
- Long Term Financial Planning



2025-2026 Budget

- Preserves or expands all academic, extracurricular and athletic programs
- Continued funding of a full-time School Resource Officer
- Purchase of four diesel buses(NYS Aid Ratio – 61.7%)
- Capital Outlay Project - \$100,000 (NYS Aid Ratio – 83.9%)
- Continued Preventative Maintenance



2025-2026 Spending Plan

- Continued support of all academic programs, including:
 - STEAM Teacher / Program – Elementary School
 - Technology program at MS/HS
 - Continued support of CTE opportunities
 - Professional Learning Opportunities

 - Agriculture Program



2025-2026 Tax Cap Calculation

2025-2026 Tax Levy Limit - \$14,202,433

2024-2025 Tax Levy - \$13,541,492

\$ Increase - \$660,941

% Increase - 4.88%

Tax Cap calculation was submitted to OSC prior to March 1, 2025



2025-2026 Budget Summary

Total Proposed Budget	\$31,707,356
Budget Increase	\$924,578 (3.00%)
Tax Levy	\$14,201,070
Tax Levy Increase	\$659,578
Tax Levy Percent Increase	4.87%
Property Tax Cap	4.88%
Amount Below Cap	\$1,363



2025-2026 Revenue Highlights

- Tax Levy - \$14,201,070
 - 4.87% increase from 2024-2025
 - \$1,363 below tax cap
 - Projected tax rate increase of 2.31% (impact on individual taxpayer)
- PILOT - \$900,000
 - Continues to decrease (\$100,000 from 2024-25)
- State Aid - \$13.2 million
 - Minimal increase from 2024-2025



Budget History

Fiscal Year	Appropriations	\$ Increase from Previous Year
2019-20	\$25,313,266	\$470,929
2020-21	\$26,181,978	\$868,712
2021-22	\$28,717,619	\$2,535,641
2022-23	\$28,544,605	(173,014)
2023-24	\$29,988,245	\$1,443,640
2024-25	\$30,782,778	\$794,533
2025-26	\$31,707,356	\$924,578
7 Year Average Annual Increase		\$980,574



Three Part Budget

	2024-25	2025-26	\$ Increase	% of Total
Program	\$22,142,381	\$22,686,973	\$544,592	72%
Administrative	\$3,272,659	\$3,367,503	\$98,844	10%
Capital	\$5,367,738	\$5,652,880	\$285,142	18%
Total	\$30,782,778	\$31,707,356	\$764,533	100%



Proposed Budget

	2024-25 Budget	2025-26 Proposed	\$ Change
General Support	\$3,372,014	\$3,474,221	\$102,207
Instruction	\$15,609,014	\$15,867,885	\$258,871
Transportation	\$1,934,050	\$1,934,450	\$400
Employee Benefits	\$7,185,000	\$7,630,000	\$445,000
Debt Service	\$2,542,700	\$2,660,800	\$118,100
Interfund Transfers	\$140,000	\$140,000	\$0
Total	\$30,782,778	\$31,707,356	\$924,578



Revenues

	2024-25	2025-26 Proposed	\$ Change
Tax Levy	\$13,541,492	\$14,201,070	\$659,578
PILOTS	\$1,000,000	\$900,000	(\$100,000)
State Aid	\$13,106,286	\$13,196,286	\$90,000
Other Revenue	\$985,000	\$1,160,000	\$175,000
Fund Balance	\$2,150,000	2,250,000	\$100,000
Total	\$30,782,778	\$31,707,356	\$924,578



Unassigned Fund Balance

June 30, 2024	\$4,459,074*
Percent of 2024-25 budget	14.49%

*After appropriating \$1,250,000 in the 2024-25 budget



Reserves (Restricted Fund Balance)

June 30, 2024

Reserve	Balance
Capital Reserve	\$100,000
Employee Benefit and Accrued Liabilities	\$120,000
Employees Retirement System	\$2,100,000
Teachers Retirement	\$157,580
Unemployment	\$25,628
Workers Compensation	\$600,000
Total Reserves	\$3,103,208



Contingency Budget

- Under a contingency budget, the tax levy can be no greater than the prior year tax levy
- All non-contingent items, such as certain equipment and supply purchases, must be removed
- Administrative expenditure caps would apply



Budget Vote/BOE Election

Tuesday May 20, 2025
Auditorium

Detailed budget is available on the District website
www.scsd.org

