

Educational Plan and Budget

**Arlington Central School District
Board of Education Update
February 11, 2025**

Educational Planning

Level 5

Competency Based Education

Level 4

Standards Referenced Reporting

Level 3

Guaranteed and Viable Curriculum

Level 2

Effective Teaching in Every Classroom

Level 1

Safe, Supportive and Collaborative Culture

Key Priorities in Educational Planning for 2025-2026

- Safety and Security
- Space Utilization at Overlook Primary and Arthur S. May
- Pre Kindergarten: Long-Term Planning
- Professional Learning and Teacher Leadership
- Expanding Student Programmatic Opportunities
- Family Engagement

Budgeting

Revenue Adjustments

- The Executive Proposal is \$471,357 more than the assumption made in our initial projection.
- PILOT payment estimates are \$200,000 more than our initial projection.
- Additional State Aid from the legislative process is possible.

Expenditure Adjustments

- TRS rate assumption reduced from 10% to 9.59% for a reduction of \$401,217
- Our initial health insurance rate increase (8%) may be reduced. This would equate to an approximate reduction of \$1 million.
- The potential for staff reductions exists and are being reviewed by the administrative team.
- The administration believes the budgeting for furniture can be adjusted.

Tax Levy

- The allowable tax levy limit is 3.74%. This equates to an increase of \$5,836,567 to the current levy.
- Our initial projection included a levy of 2.0%, which equates to an increase of \$3,122,708 to the current levy.

2025-26 Proposed Budget Summary

	Budget 2024-25	Proposed Budget 2025-26 January 7, 2025	Proposed Budget 2025-26 February 11, 2025	Dollar Increase	Percent Increase
Current Revenue Plan	\$263,984,000	\$265,640,000	\$266,311,357	\$2,327,357	0.88%
State Aid	88,873,142	90,690,000	91,161,357	2,288,215	2.57%
Other Revenue	11,572,426	8,288,860	8,488,860	(3,083,566)	-26.65%
Assigned Fund Balance	7,193,000	7,193,000	7,193,000	\$0	0.00%
Reserve for Tax Reduction	210,000	210,000	210,000	\$0	0.00%
Tax Levy	156,135,432	159,258,140	159,258,140	3,122,708	2.00%
Current Expenditure Plan	\$263,984,000	\$272,859,000	\$268,982,783	\$4,998,783	1.89%
Current Shortfall		\$7,219,000	\$2,671,426		

Proposed Budget Summary Narrative

- The summary assumes a 2% increase to the tax levy. Our tax levy limit is 3.74%. We will need direction from the Board on whether we should develop a budget with an adjustment to this assumption.
- The administration made a \$1 million adjustment to estimated health insurance contribution costs based on a review of historical spending in this area.
- A reduction of teaching staff have been factored into the budget based on a review with building principals. These anticipated reductions will be reviewed with the Board at the next budget meeting on February 25. It is anticipated that these reductions can be managed through attrition.

Next Steps

The administration continues to work on making adjustments to balance the budget.

The next budget presentations will include an overview of the following:

- Special Education and Pupil Personnel Services (tonight)
- Curriculum & Instruction and Technology (February 25)
- Human Resources and Staffing (February 25)
- Anticipated Propositions

On **March 11** the administration will present a recommended budget to the Board.

Milestones:

April 8: The Board adopts an Educational Plan and Budget

May 13: Budget Hearing

May 25: Budget Vote