

# **SUPERINTENDENT'S DRAFT PROPOSED 25-26 BUDGET**

**March 21, 2025**

**Proposed  
Draft Budget Presentation  
*Update #3***

# District Enrollment

*Data at the end of Day 3/18/2025*

Growing Tree	
PreK	59

HEIGHTS	
GrK	203
Gr1	103
HTS Total	306

EAST HILLS	
Gr2	128
Gr3	133
Gr4	138
Gr5	159
EH Total	558

HARBOR HILL	
GrK	4
Gr1	113
Gr2	99
Gr3	137
Gr4	118
Gr5	115
HH Total	586

MIDDLE SCHOOL	
Gr6	253
Gr7	295
Gr8	259
MS Total	807

HIGH SCHOOL	
Gr9	257
Gr10	286
Gr11	276
Gr12	266
HS Total	1085

Out Of District	
Out Of District	19
OOD Total	19

DISTRICT TOTAL	
Heights	306
East Hills	558
Harbor Hill	586
MS	807
HS	1085
<b>TOTAL</b>	<b>3342</b>
OOD	19
TOTAL w/OOD	3361
PreK	59
CPSE	69

*Includes Non Resident Tuition Payers*

## District Enrollment (Continued) *Data at the end of Day 3/18/2025*

<b>NOTES</b>	
Total New Entrants for 2024-2025 (not counting K as new before Sept)	
Mar, Apr, May, Jun	22
July	21
Aug	41
Sept	18
Oct	12
Nov	1
Dec	1
Jan	16
Feb	3
Mar	3
Apr	
May	
June	
<b>TOTAL</b>	<b>138</b>

Total Transferred Out Students 2024-2025	
EndOfJune2024	23
July	0
Aug	15
Sept	17
Oct	2
Nov	2
Dec	4
Jan	6
Feb	5
Mar	0
Apr	
May	
June to last day of school	
<b>TOTAL</b>	<b>74</b>

*Includes Non Resident Tuition Payers*

# 10 YEAR ENROLLMENT ANALYSIS

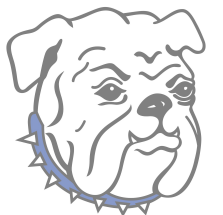
School Year	2024-2025	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
Total Enrollment On NYS BEDS Day	3329	3311	3277	3295	3175	3195	3153	3143	3098	3138	3129

- ❖ Lowest enrollment in 2016-2017= 3098 students
- ❖ The expectation was to have a continual decline in enrollment due to lower birth rates and the end of the baby boomer generation
- ❖ Roslyn shows an increase of 200 students over the past 10 years
- ❖ The most significant increase in 2021-2022 and the trend since then has been an influx of new students each year

# 25-26 PROJECTED ENROLLMENT HEIGHTS

GRADE	# of Sections	Class Size	Guidelines
*K	10	20/21	18-22
1	5	20/21	18-22
SOAR			
ABA			

\* Watching K numbers for additional section



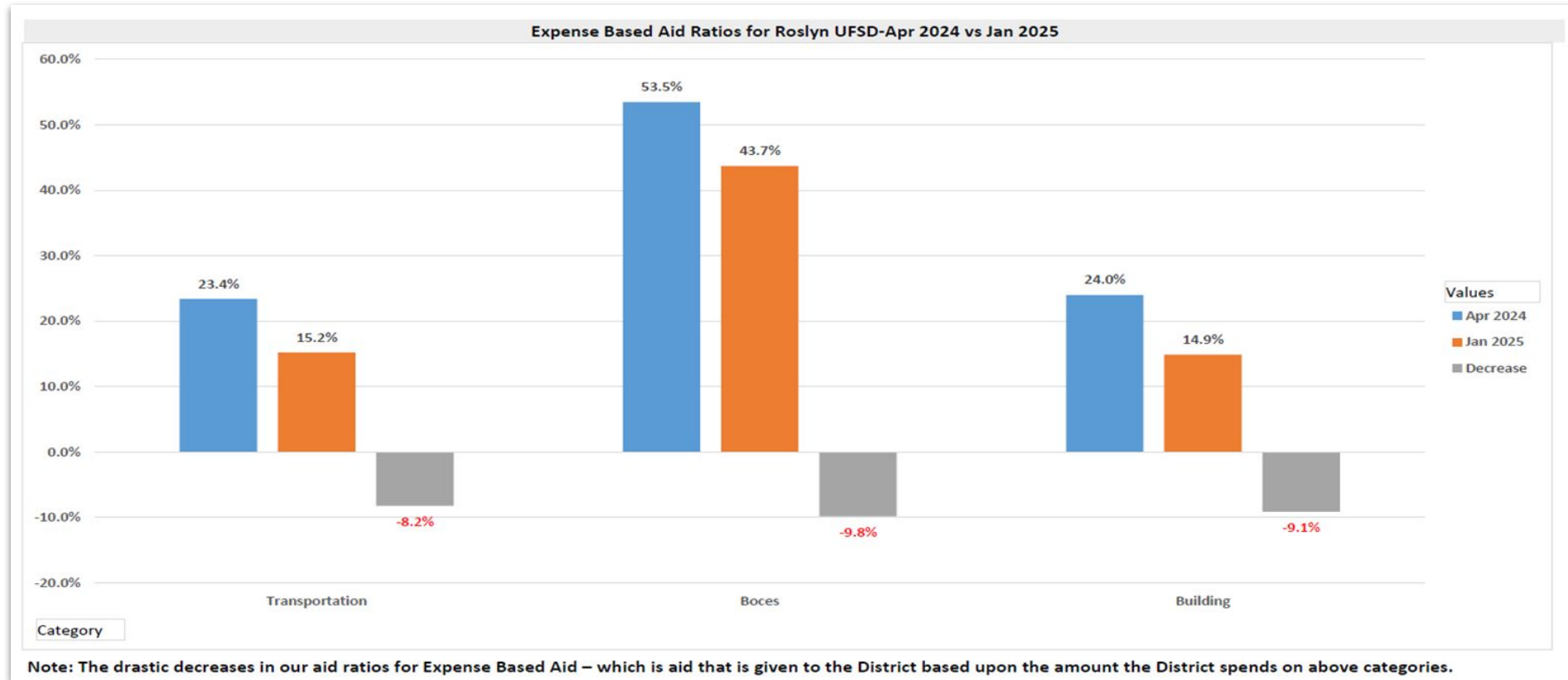
# 25-26 PROJECTED ENROLLMENT HARBOR HILL

GRADE	# of Sections	Class Size	Guidelines
1	5	18/19	18-22
2	6	18/19	19-23
3	5	19/20	19-23
4	6	22/23	22-26
5	5	23/24	22-26
ABA	1	6	

# 25-26 PROJECTED ENROLLMENT EAST HILLS

GRADE	# of Sections	Class Size	Guidelines
2	5	20	19-23
3	6	20	19-23
4	6	21/22	22-26
5	6	22/23	22-26
SC 2/3	1	7	
SC 4/5	1	4	
ABA	1	6	

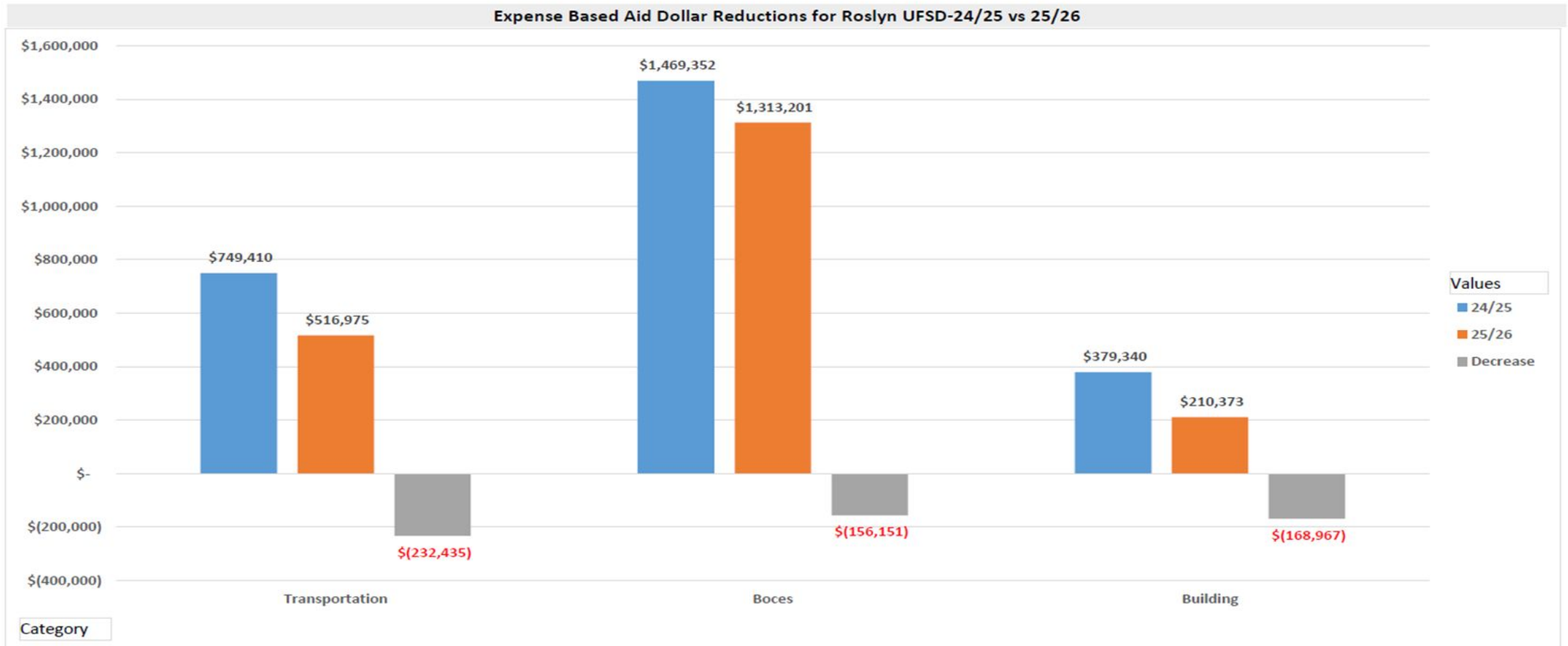
# % Decrease In Aid Ratios for Expense Based Aid



- ❖ Decreases appear to be attributed to increased assessed property values in the community
  - ❖ An increased wealth ratio is irrelevant given the tax cap that districts must adhere to
    - ❖ This decrease unfairly increases taxes on our local taxpayer



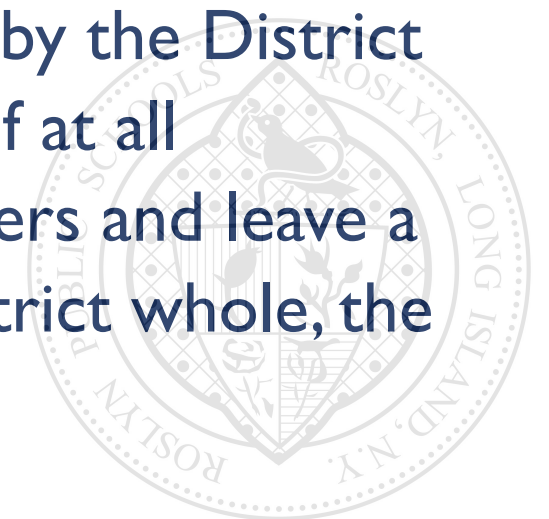
# \$ Decrease in Aid Ratios for Expense Based Aid



**Note: We will receive a substantial decrease in aid on the expenditures that we are now making in these aid categories. Collectively, we will receive \$557,553 less in 25/26 vs 24/25.**

# Prior Year Adjustments Owed to the District

- ❖ The District was notified in February that \$62,580 was owed to the State after the STAC (System to Track and Account for Children) unit made final revisions on dates from 2011-12 through 2017-18
- ❖ However, the State owes the District \$99,536 in prior year adjustments from 2013-2018
- ❖ According to the State, this money will not be recouped by the District from the State, for a minimum of 16-18 years from now, if at all
- ❖ Rather than offset the difference between the two numbers and leave a remaining balance owed of \$36,956 to help make the district whole, the State is withholding the full amount owed to the district
- ❖ This is fundamentally unfair

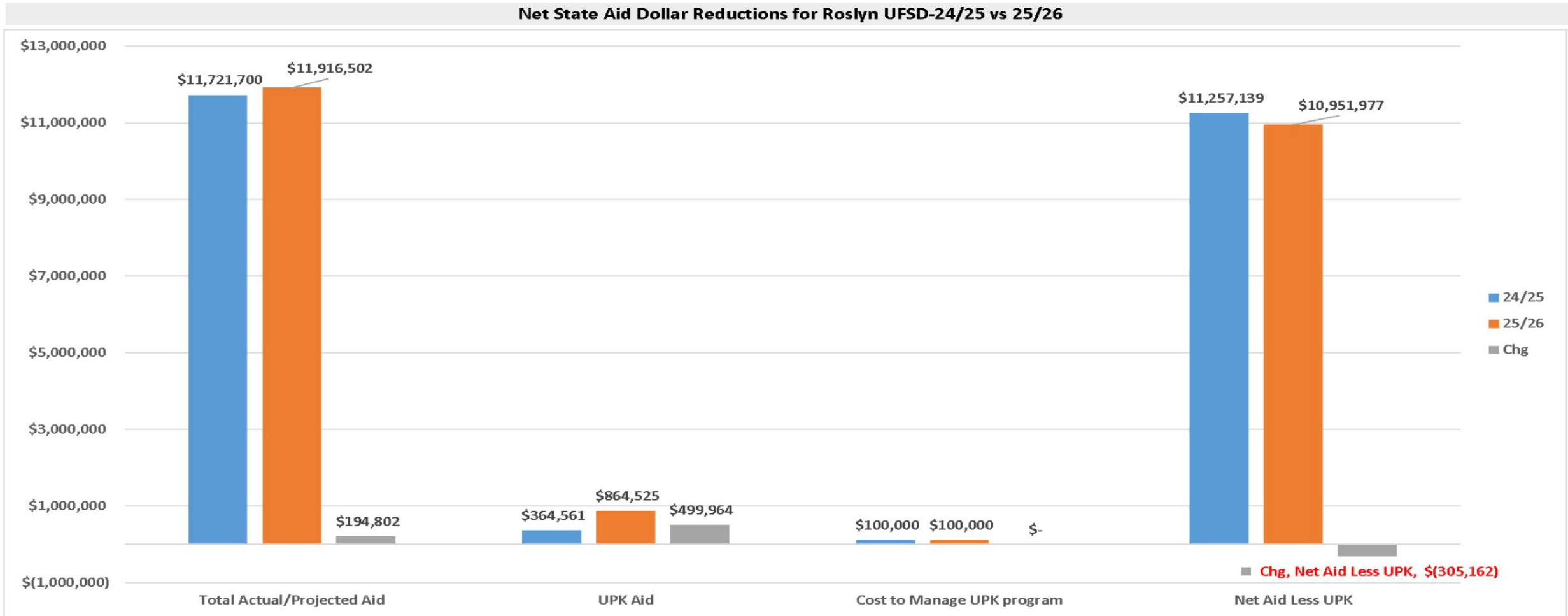


# Prior Year Adjustments Owed to the District

## Prior Year Adjustments Owed to Roslyn UFSD from the state

<u>Date Revision Approved</u>		<u>Prior Yr Adjustment</u>
3/13/2013	\$	25,062
3/18/2014	\$	58,237
11/24/2014	\$	5,358
4/13/2015	\$	1,083
5/14/2018	\$	1,852
5/14/2018	\$	4,702
5/14/2018	\$	2,362
5/14/2018	\$	880
<b>Funds Owed to Roslyn UFSD</b>	<b>\$</b>	<b>99,536</b>

# Net State Aid Dollar Reductions/UPK Aid

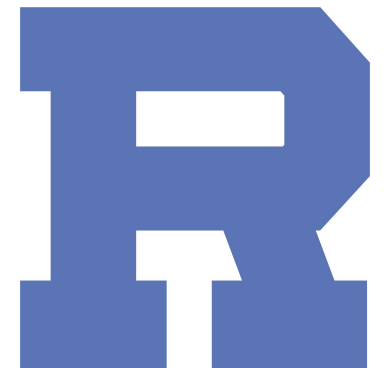


**Note: On the surface, we are scheduled to receive an increase of \$194,802 in State Aid 25/26 vs 24/25. However, when adjusted for actual payments made to a 3rd party UPK provider (\$364,561 not \$864,525), as well as factoring in the annual unreimbursed cost to the district to manage the UPK program, our "Net State Aid" is actually decreasing \$305,162 from 24/25 to 25/26.**

**The state aid decrease of \$305,162 adds 0.28% to the tax levy.**

# Decreases to the Budget

- ❖ Faculty and staff retirements
- ❖ Interest rates higher than anticipated
- ❖ Applied reserves



# Budget Summary: 25-26 Budget

YEAR	DOLLAR AMOUNT
Approved Budget 2024-2025	\$132,567,170 (3.99%)
Approved Levy 2024-2025	\$106,644,040 (2.79%)
<b>As of 2.13.25</b>	<b>3.26% Budget increase/2.96% Levy Increase</b>
Recommended Budget 2025-2026	\$136,811,323
Budget-to-Budget Increase 2025-2026	\$4,244,153 (3.20%)
Recommended Levy 2025-2026	\$109,728,676
Levy-to-Levy Increase 2025-2026	\$3,084,636 (2.89%)

Tax Levy Limit: 3.14%  
Proposed Tax Levy: 2.89%

# Recommended Budget

YEAR	DOLLAR AMOUNT
Recommended Budget 2025-2026	\$136,811,323
Budget-to-Budget Increase 2025-2026	\$4,244,153 (3.20%)
Recommended Levy 2025-2026	\$109,728,676
Levy-to-Levy Increase 2025-2026	\$3,084,636 (2.89%)

Tax Levy Limit: 3.14%  
Proposed Tax Levy: 2.89%