



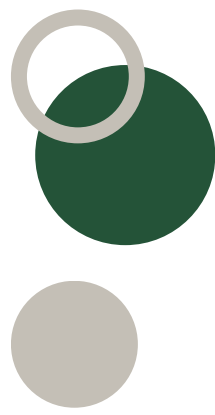
The Future is Now:
Defining Tomorrow by Actions Today

2025-26 Budget Development

Assumptions &
Expectations

2/11/2025 BOE Meeting





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Measured Approach- Repeatable Successes

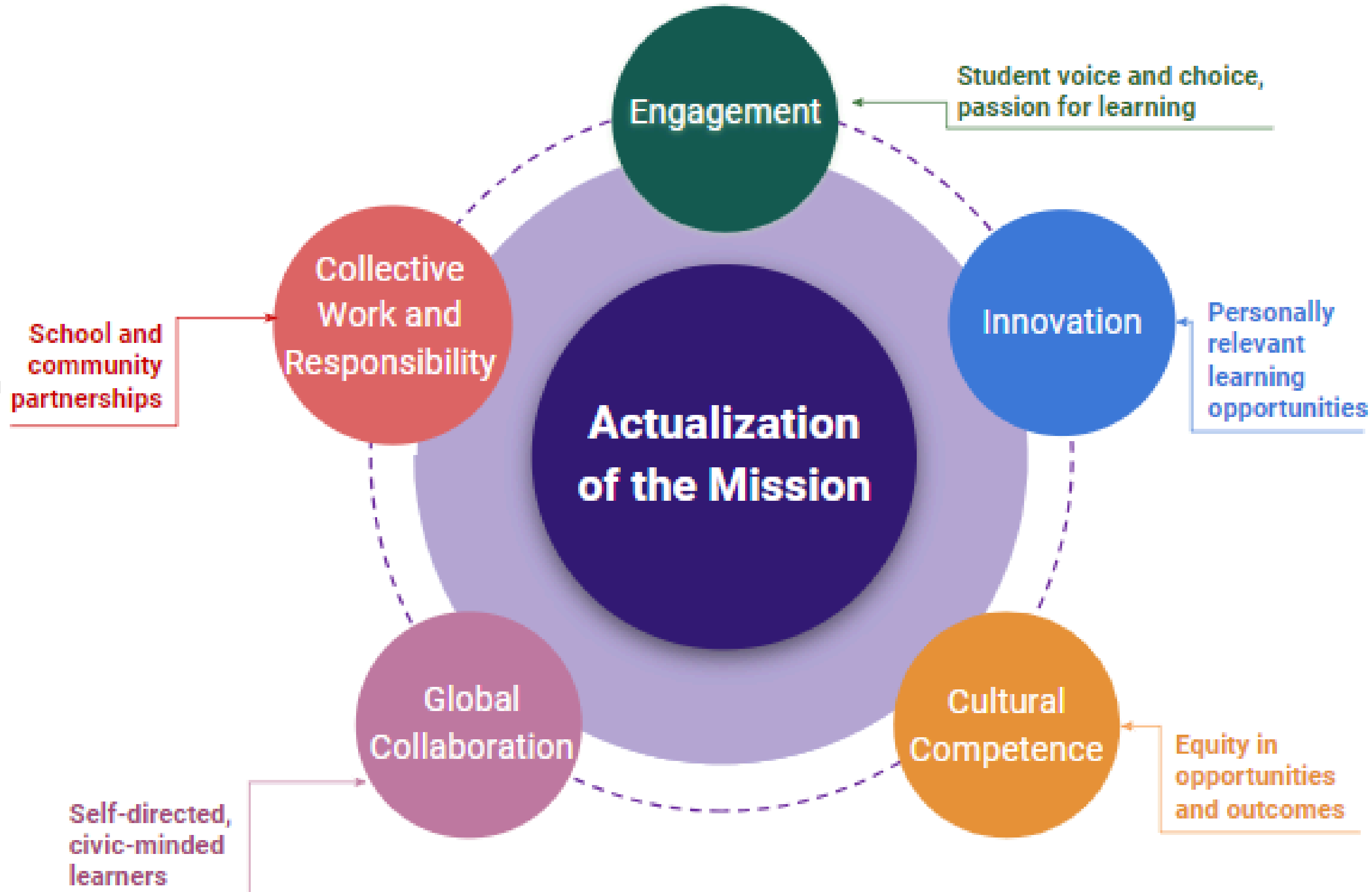
Assumptions - information or data used for forecasting and planning

Expectations - intended objectives to be realized by the proposed budget

Budget Development Calendar ([link](#))



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Fiscal Responsibility

Fiscal responsibility exercised by all employees to support program needs and provide enhancements by being cost effective through the leveraging of financial resources and physical assets.

Objective 1: Strategic Budgeting- Engage a measured approach to formulating an expenditure plan from a future-present perspective, and maximize revenue resources.

Objective 2: Equitable Resource Allocation- Provision of dynamic learning environments and varied opportunities for engagement, and supporting a workplace conducive to peak productivity.

Objective 3: Structure and Predictability- Support innovative and practical approaches and solutions that lend to organizational efficiency, effectiveness, and safety in all dimensions.

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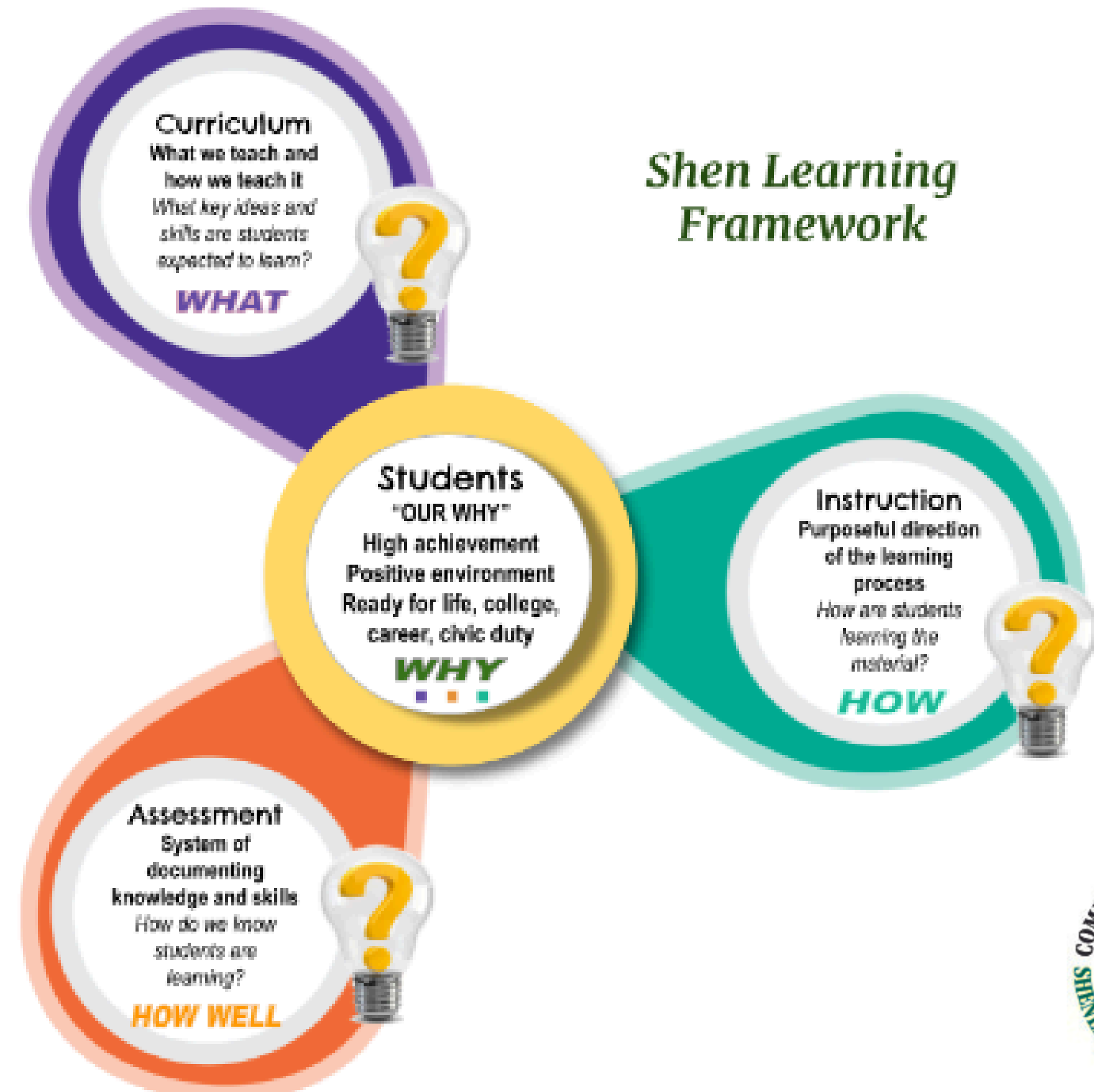
Shen Learning Framework

The Shen Learning Framework sets the quality standard for curriculum, instruction, and assessment, centered around the personal **experience of students**



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The Shenendehowa Learning Framework identifies key components of the **Instructional Program** and the **experience of students**



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Shen Learning Framework Provides:

- A model showing the interconnectedness of curriculum, instruction, and assessment in service to the needs of students
- Common language describing what is valued and prioritized at Shen
- A tool for reflection on course curriculum, instructional practice and assessment
- Focus for targeted work (e.g., department goals, curriculum work)
- Resources to support curriculum reviews by department & course



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The Shen Learning Framework:

- Helps to standardize and clarify expectations K-12, consolidating important information in one place
- Integrates essential components of social emotional learning and equity, diversity, and inclusion (watermark) into all facets of the instructional program and student experience
- Helps teams of teachers:
 - reflect on the good work that they are already doing
 - set goals for improvement



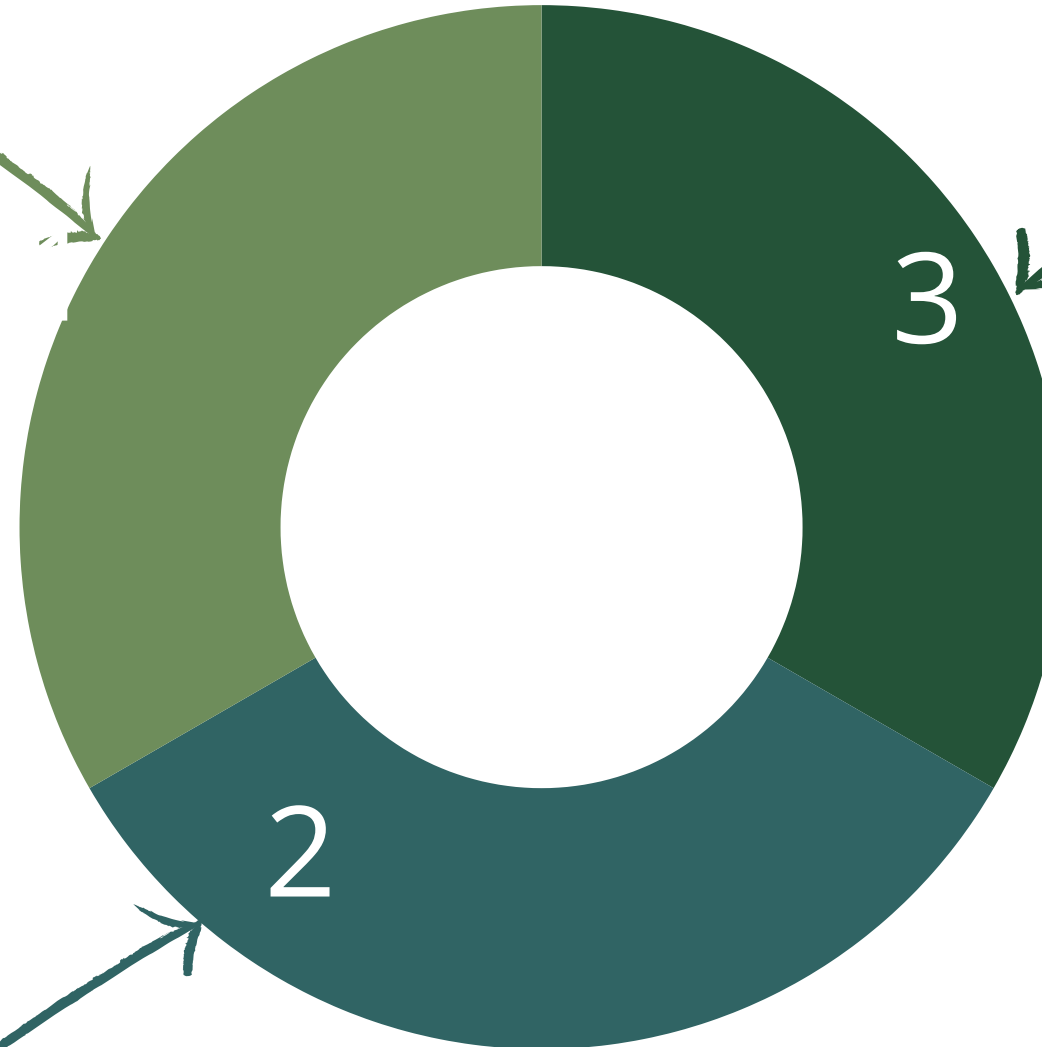
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Challenges

- Rate adjustments for health, Rx costs, pensions
- Potential Foundation Aid changes
- Potential Federal Funds Changes/Loss (Title Grants -\$700K, Special Education- \$2,387,655)
- Tax Growth Factor- Flat (1.0093 ... was 1.0094)
- Collective Bargaining (STA & CSEA)

Assumed Reality

- Academic and Operational Excellence
- Expansion of opportunities K-12 via Shen Learning Framework
- Positioned to address unanticipated needs



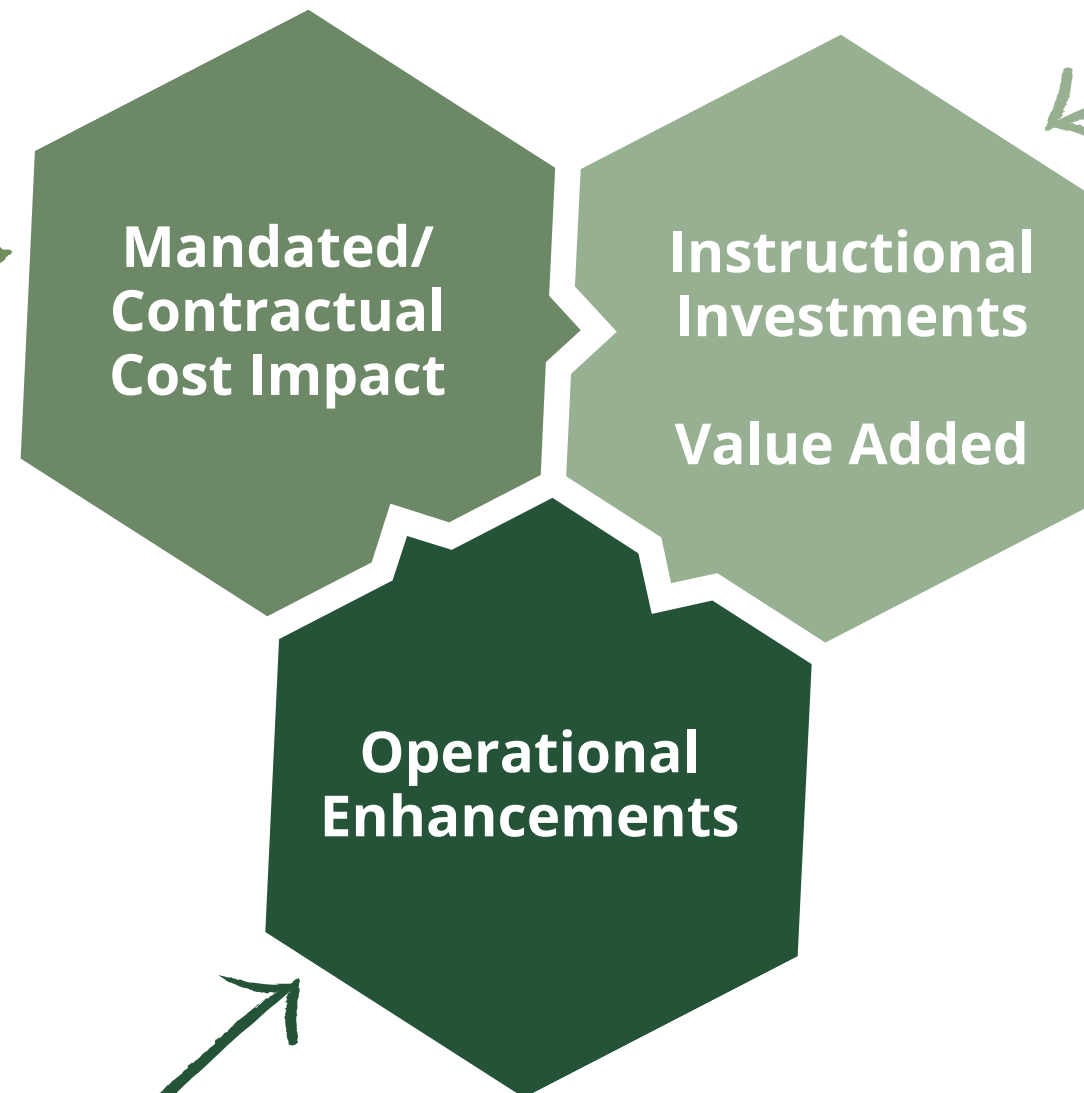
Opportunities

- Overall strong fiscal position from FY 2024-2025
- Personnel Management- retirements, vacancies, attrition, targeted PD
- Stable enrollment patterns



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- **Health/Rx** – anticipated to be around 10-15%
- **Retirement and Pension Costs** – potential reduction for TRS (10.11% to range of 9.5% to 10.00%) and increase for ERS rates from 15.2% to 16.5%
 - Use of Reserve to off-set
- **Impending Negotiations** with STA and CSEA



- **Equity in Outcomes** – service follows needs (Sped, ENL, Universal Screening & AIS)
- **Program Expansion**– viewed through Shen Learning Framework
- **Enrollment** – Kindergarten Special Ed and maximizing space
- **Implications of Special Education Program Review** - content, pedagogy, student placements, personnel

- **Safety Audit**- Proces and protocols compliance, visitor and student identification scanning/access, wayfinding at MS, SRO Capacity and cost adjustment
- **Cybersecurity**- Enhance cybersecurity posture based on NIST Framework
- **Technology**- obselecense and efficiency upgrades (consolidating multiple devices)
- **Bus Electrification**- multi-year process, power and charging capacity, training and routing, maintenance and repair
- **K Capacity**- multi-year phasing- equipment and staffing

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Leveraging Resources for Program Enhancement or Expansion: \$TBD

Instructional Retirements - FTE TBD

Assumption of Step-4 Replacement

- Elementary Level- FTE TBD
- Middle Level- FTE TBD
- High School Level- FTE TBD
- Districtwide- FTE TBD



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Shen Learning Framework Impactful Investments

- **Equity in Outcomes- Service Follows Needs**
 - Special Education
 - Academic Supports...????
 - Mental Health Supports???



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Shenendehowa Learning Framework Impactful Investments

Enrollment Driven Demands- Elementary Level

- TBD

Instructional Program Expansion

- Electives????
- CTE and College Credit Bearing Courses: ???FTE
- Modified Sports???



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Shenendehowa Learning Framework Impactful Investments

- ?????
- Systematizing De-escalation Training
- Security Enhancements???
- ??TBD





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Analysis of Needs

Prior Year Budget (2024-25): \$213,771,893

- Operational net additions: \$TBD
- Strategic net additions: \$TBD

Proposed Budget (2025-26): \$TBD

Proposed Budget Incr. (2025-26): \$TBD

TBD%



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Revenue & Tax Impact (2024-25)

- **Avg. State Aid**= 27.05%
- **Tax Levy** = 70.44%
- **Tax Base Growth Factor**- 3yr Avg. = 1.0143% (2024-25 @ 1.0094%)
- **Tax Cap 3yr. Avg.**= 3.11%
- **3 yr. Avg. Tax Levy** = 2.16%
- **3yr. Avg. True Tax Rate** = <-4.12%> (negative)
- **3 yr. Avg. Full Value Growth** = 6.76%
- **3yr. Avg. Tax Assessed Value** = 2.0%



2025-26 Budget Development Process

How can we be more responsive to and capitalize on emerging changes and cultural shifts?

Diverse

What else can we do to make the school and classroom experience more relevant?

Inclusive

Assessing Needs Through an Equity Lens

Axiomatic

What else do we need to do to ensure equity in outcomes, all students succeeding and realizing their full potential?

