



# Budget Update 2026-2027

Whitney Point Central School District

Jo-Ann Sexton, Superintendent

April 20, 2026

# 2026-2027 Budget Goals

- ▶ Maintain **FOCUS ON EDUCATION**
- ▶ Build a **SUSTAINABLE** budget
- ▶ Develop a **REASONABLE TAX LEVY** within the applicable regulations

# NYS Budget - NOT Finalized 4-15-26

## State Budget at a Standstill, Still.....

- Many of the headline proposals and considerations have yet to be resolved – including state and New York City revenue raisers, car insurance reform, energy and environmental policy reforms and possible changes to immigration enforcement coordination.

## Recap from the Initial Education Proposal:

- School funding and education policy have been relatively low on the list of contentious issues this state budget cycle. The Governor proposed full-funding of reimbursement aids, full-funding of the current Foundation Aid formula and a minimum 1% increase in Foundation Aid.
- The governor also proposed a significant expansion of prekindergarten, including a mandate that all districts provide a full-day kindergarten seat for any child whose parent or guardian seeks to enroll.
- Evidence-Based Math Instruction: The Executive Budget proposed that the commissioner of Education provide school districts with the best instructional practice for numeracy (as defined by the Commissioner), and the teaching of mathematics for students in grades one through five.



# Governor's Executive Budget Proposed 2026-27 School Aid

**District: WHITNEY POINT CSD**

<b>Aid Categories</b>	<b>2025-26</b>	<b>2026-27</b>	<b>Change</b>	<b>% Change</b>	
Foundation Aid	24,589,072	25,056,506	467,434	1.9%	
Transportation Aid	3,309,346	3,698,350	389,004	11.8%	
Building Aid	6,052,366	3,826,752	(2,225,614)	-36.8%	
BOCES AID	3,250,919	3,637,988	387,069	11.9%	
Public Excess Cost High Cost Aid	664,090	471,639	(192,451)	-29.0%	
Private Excess Cost Aid	329,164	320,303	(8,861)	-2.7%	
Software Aid	20,298	19,923	(375)	-1.8%	
Library Materials Aid	8,468	8,313	(155)	-1.8%	
Textbook Aid	78,521	77,473	(1,048)	-1.3%	
Hardware and Technology Aid	27,545	26,811	(734)	-2.7%	
<b>Total Aid</b>	<b>38,329,789</b>	<b>37,144,058</b>	<b>(1,185,731)</b>	<b>-3.1%</b>	
<b>Total Aid excluding Building Aids</b>	<b>32,277,423</b>	<b>33,317,306</b>	<b>-</b>	<b>1,039,883</b>	<b>3.2%</b>

# Budget Notes

- ▶ \$90,774      1% increase in the tax levy
- ▶ \$245,891      1% increase in foundation aid
  
- ▶ 486,513      1% increase in the school budget
  
- ▶ \$1,069,972      13% increase in Health Insurance Expense  
-Actual increase for active employees is 19.95%

<b>Budget</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>
<b>Budget</b> (Average Increase 3.02%) Exclude DS in 24-25	37,557,400 (2.42%)	38,028,278 (1.25%)	38,072,888 (0.12%)	38,787,745 (1.88%)	41,367,728 (6.65%)	46,499,802 (12.41%) 7.99% Debt Serv.	48,651,344 (4.63%)	<b>48,281,457</b> <b>(-0.76%)</b>
<b>Foundation Aid - % Increase</b> <i>% of budget</i>	17,485,622 (2.26%) <b>46.56%</b>	17,485,622 (-0-%) <b>45.98%</b>	18,151,853 (3.81%) <b>47.68%</b>	19,172,542 (5.62%) <b>49.43%</b>	21,574,819 (12.53%) <b>52.15%</b>	22,073,000 (2.31%) <b>47.47%</b>	24,574,072 (11.33%) <b>50.51%</b>	<b>24,971,400</b> <b>(1.62%)</b> 51.72%
<b>Other State Aid</b>	10,038,133	10,138,200	9,960,427	9,987,350	10,068,972	12,990,040	13,645,823	<b>11,972,344</b>
<b>Other Revenue</b>	877,126	698,722	677,178	576,000	584,000	599,000	604,000	<b>627,000</b>
<b>Appropriated Fund Balance</b>	500,000	500,000	500,000	500,000	500,000	1,075,000 (\$325k for CEA Playground)	750,000	<b>750,000</b>
<b>Budgeted Use of Reserves</b>	385,085	756,014	231,577	-0-	-0-	867,663	-0-	<b>650,000</b>
<b>Tax Levy</b> (Average Increase 1.78%)	8,271,434 (2.30%)	8,449,720 (2.16%)	8,551,853 (1.21%)	8,551,853 (0.00%)	8,639,937 (1.03%)	8,895,099 (2.95%)	9,077,449 (2.05%)	<b>9,310,713</b> <i>(2.57%) within the tax cap maximum allowed</i>

# Revenue Projection

Revenue Source	2025-2026	2026-2027	Change
State Aid (all sources)	\$ 38,219,895	\$ 36,943,744	\$(1,276,151)
Other Revenues	\$ 604,000	\$ 627,000	\$ 23,000
Appropriated Fund Balance	\$ 750,000	\$ 750,000	\$ -0-
Use of Reserves	\$ -0-	\$ 650,000	\$ 650,000
Tax Levy (2.57% Increase for 2026-27)	<u>\$ 9,077,449</u>	<u>\$ 9,310,713</u>	<u>\$ 233,264</u>
Total	\$ 48,651,344	\$ 48,281,457	\$ (369,887)

# 2026-2027 Proposed Budget

Current 2025-2026 Budget:	\$ 48,651,344	
Proposed 2026-2027 Budget:	\$ 48,281,457	
Proposed Spending Decrease:	\$ (369,887)	(0.76%)
Proposed Tax Levy Increase:	\$ 233,264	2.57%

1% = \$90,774

# ACCOMPLISHING OUR BUDGET GOALS

Maintain **FOCUS ON EDUCATION**  
Build a **SUSTAINABLE** Budget  
Develop a **REASONABLE** Tax Levy

## BUDGET SUMMARY

- ▶ Maintaining enrichment opportunities and continuing to provide needed supports to our students.
- ▶ Supporting a variety of student learning experiences including opportunities in the arts, career internships, job shadowing, career and technical programs and advanced academic coursework to ensure our students are well prepared for success after graduation from high school.
- ▶ Continue to cultivate partnerships to enhance the offerings we have for children and families.
- ▶ Continue to provide our students and community with facilities that are well maintained and support innovative learning and enrichment.
- ▶ Continue implementing our \$100,000 capital outlay projects to ensure responsible stewardship of community resources and the long-term quality of our school facilities.
- ▶ 2.57% increase to the tax levy.