



BUDGET DEVELOPMENT PROCESS

2026-2027 Tentative Budget
Update

March 18, 2026

Objectives

- 2026-27 NYS Executive Budget Proposal
- Overview of preliminary department budgets
- 2026-27 tax levy limit calculation
- Projected 2026-27 expenses and revenues
- Direction from the Board

2026-27 NYS Executive Budget Proposal 1/20/26

- \$779 million in new Foundation Aid
 - 3% over 2025-26 levels
 - Guaranteed min 1% increase for all districts
- Full funding of expense-based aids (BOCES, Transportation, Building Aids)
- BOCES Administrative and Shared Services Aids salary limit \$40,000 (up from \$30,000)

2026-27 NYS Executive Budget Proposal 1/20/26

- Increase in aid to support full-day prekindergarten programs
 - By 2028-29 districts must provide a full-day seat to any 4 year old child whose parents have requested it.
 - Considerations - up to 11 additional classrooms, teachers and teaching assistants

2026-27 NYS Executive Budget Proposal 1/20/26

- Evidence-Based Math Instruction
 - Commissioner of Education to provide best instructional practice for numeracy and the teaching of mathematics for students in grades 1-5 by January 1, 2027
 - Districts would be required to verify that their curriculum and instructional practices are aligned with all elements of the best practices by September 1, 2027
 - Considerations – add professional development review of curriculum alignment of practices

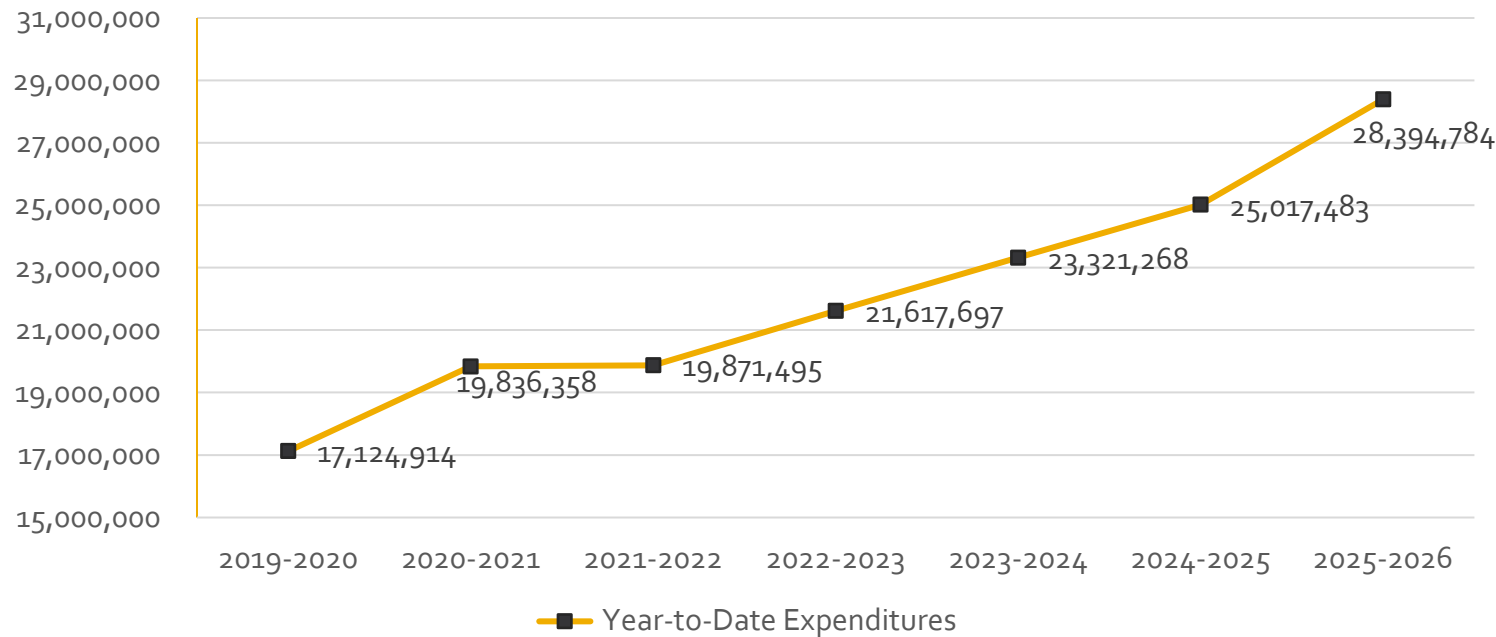
2026-27 NYSED Requirements – NY Inspires (Portrait of a Graduate)

- Personal Finance
 - Considerations - professional development, stand-alone course or integration to be determined by state
 - Beginning September 2026
- Climate Education
 - Considerations – professional development, stand-alone course or integration to be determined by state
 - Beginning September 2027

Budget Challenges

Health Insurance	Increase
	\$4,684,358

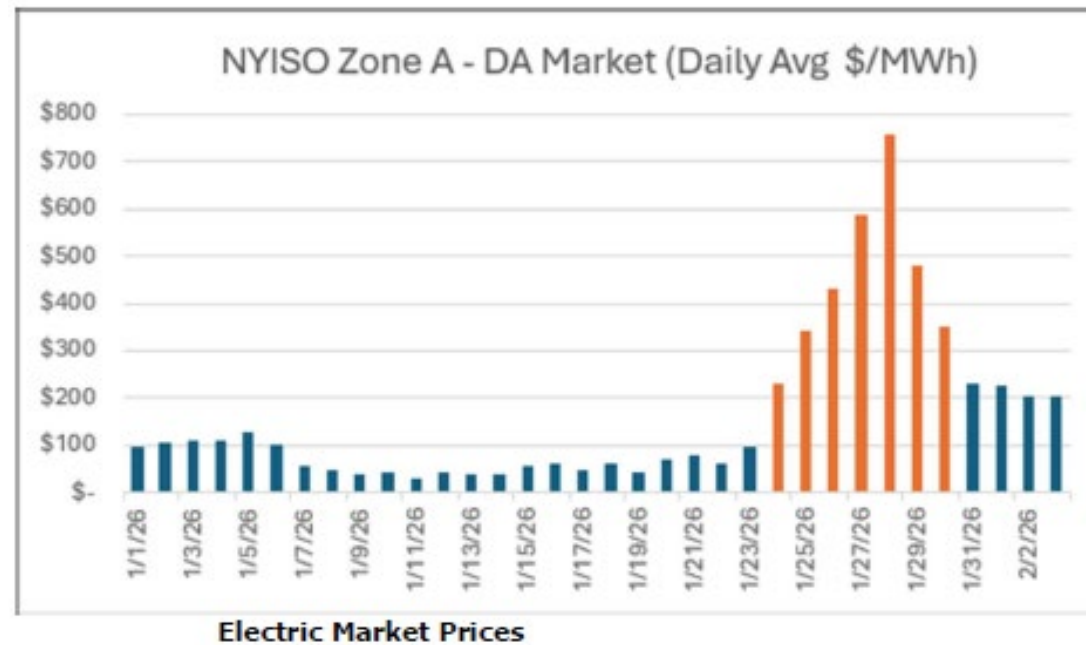
Year-to-Date Expenditures



Year	% Incr
2020-21	15.8%
2021-22	0.2%
2022-23	8.8%
2023-24	7.9%
2024-25	7.3%
2025-26	13.5%
2026-27 (est.)	16.5%

Budget Challenges

Electricity	Increase
	\$355,000



Department Budget Overview

Department	2025-26 Budget	Proposed 2026-27 Budget	Increase / (Decrease)	% Increase / (Decrease)
Transportation	\$ 5,833,619	\$ 5,984,377	\$ 150,758	2.6%
Superintendent/BOE	\$ 248,770	\$ 279,555	\$ 30,785	12.4%
Business Services	\$ 1,101,362	\$ 1,186,662	\$ 85,300	7.7%
Personnel/Records Mgmt	\$ 98,400	\$ 108,400	\$ 10,000	10.2%
Buildings & Grounds	\$ 1,477,681	\$ 1,495,841	\$ 18,160	1.2%
Utilities	\$ 1,740,000	\$ 2,100,000	\$ 360,000	20.7%
Curriculum & Instruction	\$ 327,034	\$ 522,625	\$ 195,591	59.8%
Pupil Personnel/Special Ed	\$ 1,555,400	\$ 1,567,400	\$ 12,000	0.8%
Phys. Ed./Athletics	\$ 463,020	\$ 456,731	\$ (6,289)	-1.4%
Computer Services	\$ 584,300	\$ 584,300	\$ -	0.0%
School Building Budgets	\$ 930,842	\$ 990,327	\$ 59,485	6.4%
Debt Service	\$ 20,459,149	\$ 21,928,695	\$ 1,469,546	7.2%
BOCES	\$ 14,422,860	\$ 15,247,796	\$ 824,936	5.7%
Salaries	\$ 55,458,963	\$ 57,334,271	\$ 1,875,308	3.4%
Employee Benefits	\$ 39,533,030	\$ 44,165,421	\$ 4,632,391	11.7%
Total	\$ 144,234,430	\$ 153,952,401	\$ 9,717,971	6.74%

Department Increase – Why?

Curriculum & Instruction	
• In-Serv Training Contractual	\$68,500
Mandated professional learning and training (literacy, math, personal finance and climate education)	
• Reg Sch Contractual District	\$137,891
Reabsorb the grant from 25-26 school year (music and exam fees)	

Debt Service

Description	Original Budget 2025-2026	Tentative Budget 2026-2027	Tentative Less Original
BAN Principal Vehicles	\$ 195,287	\$ 181,661	\$ (13,626)
BAN Principal Building	\$ 347,377	\$ 1,549,000	\$ 1,201,623
BAN Interest Building	\$ 1,279,826	\$ 1,836,838	\$ 557,012
BAN Bus Purchases Principal	\$ 604,504	\$ 444,339	\$ (160,165)
Trans to Debt Service	\$ 17,201,210	\$ 17,101,625	\$ (99,585)
Other	\$ 830,945	\$ 815,232	\$ (15,713)
Total	\$ 20,459,149	\$ 21,928,695	\$ 1,469,546

BOCES

Description	Original Budget 2025-2026	Tentative Budget 2026-2027	Tentative Less Original
BOCES Administration	\$ 1,502,240	\$ 1,689,526	\$ 187,286
BOCES ACE Early College Access	\$ -	\$ 238,900	\$ 238,900
BOCES Alternative Education	\$ 266,228	\$ -	\$ (266,228)
BOCES Special Education	\$ 2,211,222	\$ 2,543,219	\$ 331,997
BOCES STEM	\$ 465,392	\$ 549,504	\$ 84,112
BOCES Secondary Summer School	\$ 99,185	\$ 140,000	\$ 40,815
BOCES Online Education	\$ 58,856	\$ 152,310	\$ 93,454
Other	\$ 9,977,778	\$ 10,291,832	\$ 314,054
Total	\$ 14,422,860	\$ 15,312,981	\$ 890,121

Salaries & Benefits

Description	Original Budget 2025-2026	Tentative Budget 2026-2027	Tentative Less Original
Salaries	\$ 55,458,963	\$ 57,334,271	\$ 1,875,308
NYS Employees' Retirement	\$ 1,716,603	\$ 2,000,562	\$ 283,959
NYS Teachers' Retirement	\$ 4,162,366	\$ 3,672,967	\$ (489,399)
Social Security	\$ 4,321,898	\$ 4,386,071	\$ 64,173
Workers' Compensation	\$ 183,879	\$ 158,179	\$ (25,700)
Life Insurance	\$ 90,000	\$ 95,000	\$ 5,000
Medical & Dental Benefits	\$ 28,467,284	\$ 33,151,642	\$ 4,684,358
403B Admin. & Contrib.	\$ 503,500	\$ 603,500	\$ 100,000
Other Benefits	\$ 87,500	\$ 97,500	\$ 10,000
Total	\$ 94,991,993	\$ 101,499,692	\$ 6,507,699

Budget Summary – Expenditures

CPP Preliminary Budget Estimates
Executive Budget Proposal 1-20-26
Preliminary CPP Budget 3-18-26

Tax Levy - 2.56%

	CURRENT YEAR	Preliminary Estimates	Percent of	INCREASE	CHANGE
	<u>25-26</u>	<u>26-27</u>	<u>Expenditures</u>		
DEBT SERVICE	\$ 20,459,149	\$ 21,928,695	14%	7.18%	\$ 1,469,546
SALARIES	\$ 55,458,963	\$ 57,334,271	37%	3.38%	\$ 1,875,308
EMPLOYEE BENEFITS	\$ 39,533,030	\$ 44,165,421	29%	11.72%	\$ 4,632,391
TRANSPORTATION	\$ 5,833,619	\$ 5,984,377	4%	2.58%	\$ 150,758
UTILITIES	\$ 1,740,000	\$ 2,100,000	1%	20.69%	\$ 360,000
BOCES	\$ 14,422,860	\$ 15,247,796	10%	5.72%	\$ 824,936
OTHER EXPENDITURES	\$ 6,786,809	\$ 7,191,841	5%	5.97%	\$ 405,032
TOTAL COSTS	\$ 144,234,430	\$ 153,952,401	100%	6.74%	\$ 9,717,971

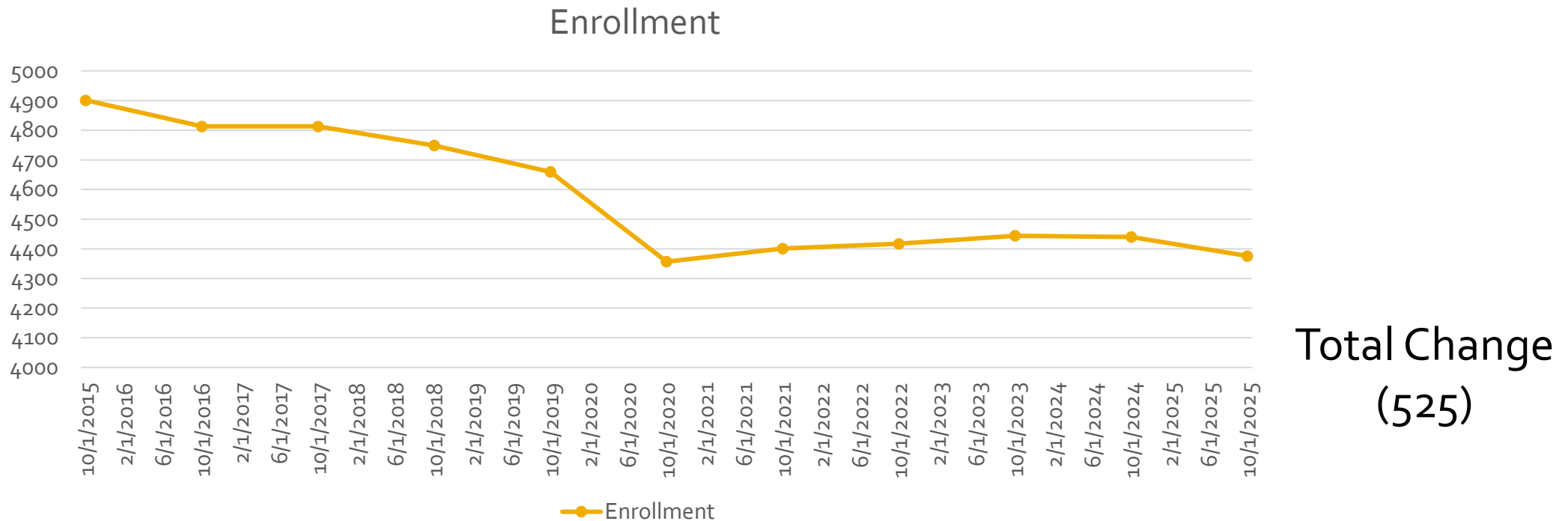
Budget Summary - Revenues

				Percent of		
				<u>Revenues</u>		
STATE OPERATING AID (FOUNDATION AID)	\$ 40,271,287	\$ 41,787,936	28%	3.77%	\$ 1,516,649	
STATE AID TRANS, BOCES	\$ 12,780,531	\$ 14,696,990	10%	15.00%	\$ 1,916,459	
STATE BUILDING AID	\$ 15,991,737	\$ 17,488,116	12%	9.36%	\$ 1,496,379	
OTHER REVENUES	\$ 6,756,557	\$ 6,620,092	4%	-2.02%	\$ (136,465)	
FUND BALANCE APPROPRIATION	\$ 3,000,000	\$ 2,200,000	1%	-26.67%	\$ (800,000)	
TRANSFER FROM DEBT SERVICE	\$ 575,000	\$ 576,483	LESS THAN 1%	0.26%	\$ 1,483	
TRANSFER FROM ERS RESERVE	\$ 1,700,000	\$ 2,000,000	LESS THAN 1%	17.65%	\$ 300,000	
TRANSFER FROM TRS RESERVE	\$ 1,000,000	\$ 700,000	LESS THAN 1%	-30.00%	\$ (300,000)	
EMPLOYEE BENEFIS/ACCRUED LIABILITY	\$ -	\$ 300,000	LESS THAN 1%	0.00%	\$ 300,000	
TRANSFER FROM UNEMPLOYMENT RESERVE	\$ 25,000	\$ 25,000	LESS THAN 1%	0.00%	\$ -	
TRANSFER FROM WORKERS' COMP. RESERVE	\$ 175,000	\$ 150,000	LESS THAN 1%	0.00%	\$ (25,000)	
SUB TOTAL OF REVENUE	\$ 82,275,112	\$ 86,544,617	58%	5.19%	\$ 4,269,505	

Current District Reserve Funds

<u>Reserve</u>	<u>Reserve balance as of 6-30-25</u>	<u>Appropriated for 2025-26 Budget</u>	<u>Interest Earned Through 2/28/26</u>	<u>Total</u>
Reserve for Debt Service	\$2,324,115	-\$575,000	\$448,179	\$2,197,294
Tax Certiorari Reserve	\$2,230,721	-\$27,459	\$56,955	\$2,260,217
Unemployment Reserve	\$728,941	-\$1,689	\$18,590	\$745,842
Capital Reserve	\$97,945	\$0	\$2,546	\$100,491
Accrued Employee Benefit Reserve	\$391,298	\$0	\$9,976	\$401,274
Liability Reserve	\$1,181,380	-\$975,000	\$7,797	\$214,177
ERS Reserve	\$6,640,312	-\$1,700,000	\$125,256	\$5,065,568
TRS Reserve	\$2,891,503	-\$1,000,000	\$46,996	\$1,938,499
Workers' Compensation Reserve	<u>\$1,853,881</u>	<u>\$0</u>	<u>\$48,196</u>	<u>\$1,902,077</u>
Totals	\$18,340,096	-\$4,279,148	\$764,491	\$14,825,439

Enrollment Review



The findings in the enrollment review provided us with \$1,128,940 in personnel efficiencies.

Tax Levy Limit 2026-27

	2025-26	2026-27
Taxes levied in prior year	\$60,172,204	\$61,959,318
x Tax base growth factor	1.0171	1.0030
= Adjusted prior year levy amount	\$61,201,149	\$62,145,196
+ PILOTs from prior year	\$3,739,077	\$3,840,357
- Capital exclusion from prior year	\$3,262,144	\$3,042,338
= Adjusted prior year levy	\$61,678,082	\$62,943,215
x Allowable levy growth factor	1.0200	1.0200
= Adjusted levy	\$62,911,643	\$64,202,079
- Anticipated budget year PILOTs	\$3,840,357	\$3,696,802
+ Allowable carry-over		
= Tax levy limit, before exclusions	\$59,071,286	\$60,505,277

Tax Levy Limit 2026-27

	2025-26	2026-27
= Tax levy limit, before exclusions	\$59,071,286	\$60,505,277
+ Capital exclusions current budget year	\$3,042,338	\$3,042,338
ERS exclusion amount	\$0	\$0
TRS exclusion amount	\$0	\$0
Maximum allowable tax levy limit	\$62,113,624	\$63,547,615
Allowable tax levy change (\$)	\$1,941,420	\$1,588,297
Allowable tax levy change (%)	3.23%	2.56%
Total proposed tax levy	\$61,959,318	\$63,547,615

- 2.56% is the maximum tax levy limit for voter approval with a simple majority vote of 50% + 1.
- Any amount over 2.56% requires 60% approval.

Preliminary Recommended Budget Summary

CPP Preliminary Budget Estimates
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		26-27			
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Tax Levy - 2.56%

	CURRENT YEAR <u>25-26</u>	Preliminary Estimates <u>26-27</u>	Percent of <u>Expenditures</u>	<u>INCREASE</u>	<u>CHANGE</u>
TOTAL COSTS	\$ 144,234,430	\$ 153,952,401	100%	6.74%	\$ 9,717,971
			Percent of <u>Revenues</u>		
SUB TOTAL OF REVENUE	\$ 82,275,112	\$ 86,544,617	58%	5.19%	\$ 4,269,505
TAX LEVY	\$ 61,959,318	\$ 63,547,615	42%	2.56%	\$ 1,588,297
TOTAL REVENUE	\$ 144,234,430	\$ 150,092,232	100%	4.06%	\$ 5,857,802
ESTIMATED SURPLUS OR (DEFICIT)	\$ -	\$ (3,860,169)			
ESTIMATED BUDGET FOR VOTER APPROVAL	\$ 144,234,430	\$ 150,092,232		4.06%	\$ 5,857,802

NYSED Mandates – Elementary 1-6

Required Instruction Time	900 Hours
ELA/English	Daily Instruction
Mathematics	Daily Instruction
Science	Instruction each year
Social Studies	Instruction each year
Physical Education	120 minutes per week
Health	Integrated across grades
Arts	Visual arts and music required
Library	Instruction in library and information skills
Technology	Educational technology and digital literacy integrated into curriculum

NYSED Mandates – Middle School 7-8 (6)

Required Instruction Time	990 Hours
ELA/English	2 units
Mathematics	2 units
Science	2 units
Social Studies	2 units
Physical Education	Every semester
Health	½ unit
Arts	1 unit
Library	Instruction in research and information literacy
Technology	1 unit
Family & Consumer Science	¾ unit
Career & Technical Education	Career exploration required

NYSED Mandates – High School 9-12

Required Instruction Time	990 Hours
ELA/English	4 units
Mathematics	3 units
Science	3 units
Social Studies	4 units
Physical Education	2 units
Health	½ unit
Arts	1 unit
Library	Instruction in research and information literacy
World Language	1 unit
Electives	3 ½ units

We have done...

- Dependent Care Audit
 - Pharmacy Benefits Management
 - Demographic Study Update
 - Enrollment Based Restructuring
- BOCES Efficiencies
 - Alternative Education
 - Public Information Coordination
 - Agriculture in the Classroom
 - Regional Summer School – credit recovery

What Can We Look At Restructuring?

Short Term

- Athletics
- Classroom support
- Clubs and Intramurals
- Essential Arts
- High School Learning Center (HSLC)
- Middle Years Program (MYP)
- School Resource Officers
- Student Supports

Long Term

- Board Financial Workshop - long term financial plan developed by 3rd party
- New Strategic Plan 27-30

Board of Education Guidance

Board of Education guidance on how to proceed:

- Use of reductions to close the budget gap

OR

- Developing a budget exceeding the tax cap
 - 8.86% tax levy increase needed to close current gap
 - Requires 60% voter approval

OR

- A combination of expenditure reductions and taxes

Next Steps

- Board discussion and direction
- Board Budget Committee Work
- Budget Adoption - April 15, 2026
- Vote - May 19, 2026