

Union-Endicott CSD Budget Workshop #4 April 20, 2026

**Expenditures and Revenue
State Aid Information
Budget Progression
Propositions / Board Elections
Previously Reviewed Budget Documents**



Board of Education

Jim Truillo-Vice President

Lynda DeLuca

Louis Ferraro

David Jensen

Glenn McIver

Joe Ozvold

**Colleen McGuinness-
Student Board Member**

Mission Statement:

The Union-Endicott Central School District will strive to provide a comprehensive and engaging educational experience to each child in our community.

Vision Statement:

The Union-Endicott Central School District will ensure all families are connected and included, where each child receives access to programs that meet their needs and honor a chosen pathway.

Budget Process

Budget workshops are opportunities for community engagement

- **January - Budget analysis with program managers/administrators**
- **January 26 - Long Range Planning (cancelled due to weather)**
- **February 9 - Long Range Planning & Budget Workshop 1 (JFS)**
- **March 2 - Budget Workshop 2 (DO)**
- **March 23 - Budget Workshop 3 (DO)**
- **April 20 - Budget Workshop 4 and Budget Adoption (DO)**
- **May 11 - Budget Hearing at 6 p.m. (DO)**
- **May 19 - Budget Vote, 11-8 p.m. (DO)**

2025-26 Voter Approved Budget

Current Budget: \$108,504,021

Increase of \$3,475,628

Tax levy increase of \$794,586 (1.75%)*

***under the 2.21% limit**

Benefit Changes

(estimated)

Medical & Dental - Increase of \$2,783,903 (13.98%)

Teachers Retirement System - Decrease of \$449,556 (-14.82%)

Employees Retirement System - Increase of \$238,788 (18.56%)

Expenditure Categories

Description	Budget	% of Budget
Salaries	\$43,446,425	38.3 %
Benefits	\$30,979,789	27.3 %
BOCES	\$22,881,309	20.1 %
Debt Service	\$6,878,578	6.1 %
Other Contractual	\$4,291,973	3.8 %
Materials & Supplies	\$2,103,676	1.9 %
Utilities	\$1,507,500	1.3 %
Equipment	\$647,000	.6 %
Insurance	\$556,560	.5 %
Interfund Transfer	\$165,000	.1 %

State Aid Information

	Budgeted State Aid for 2025-26	Budgeted State Aid for 2026-27 FINAL DRAFT (executive proposal)	Change Over 2025-26 Budgeted State Aid
Foundation Aid	\$39,307,456	\$41,305,812	\$1,998,356
Building Aid	\$4,819,122	\$5,842,783	\$1,023,661
Expense Driven Aid	\$11,097,659	\$12,540,029	\$1,442,370
Excess Cost Aid	\$1,841,000	\$2,071,000	\$230,000
Other State Aid	\$75,000	\$63,000	(\$12,000)
TOTAL	\$57,140,237	\$61,822,624	\$4,682,387

Revenue Sources

<u>REVENUES</u>	<u>2025-26</u>	<u>2026-27</u>	<u>% CHANGE</u>	<u>\$ CHANGE</u>
TAX LEVY	\$46,199,483	\$47,118,853	1.99%	\$919,370
OTHER REVENUE	\$2,064,301	\$2,316,332	12.21%	\$252,031
STATE AID	\$57,140,237	\$61,822,624	8.19%	\$4,682,387
APPROPRIATED FUND BALANCE	\$2,000,000	\$2,000,000	0%	\$0
SPECIAL PROJECT	\$1,100,000	\$0	100%	(\$1,100,000)
APPROPRIATED RESERVES	\$0	\$200,000	0%	\$200,000
TOTAL REVENUE BUDGET	\$108,504,021	\$113,457,809	4.57%	\$4,953,788

2026-27 Budget Status

(as of February 9, 2026)

Budget first draft: \$114,520,675

Additional Budget Expenditures

(Draft 1 to Draft 2)

- **Special Education costs (outside placements/providers) \$425,000**
- **Foster Student Tuition \$40,000**
- **Insurance \$100,000**
- **Natural Gas \$84,000**
- **Safety Licenses (Xtract One/Zero Eyes) \$89,500**

TOTAL: \$738,500

Areas Identified for Reduction

- **Open positions (3) \$265,706**
 - Science, Psychologist, Elementary
- **Retirement/attrition (2) \$248,090**
 - AIS, Art
- **Annual renewal positions (1) \$102,305**
 - AIS

TOTAL: \$616,101

2026-27 Budget Status

(as of March 2, 2026)

Reductions (-) \$616,101

Budget second draft: \$114,643,074

Revenues \$113,048,845

Additional amount needed to balance budget: \$1,594,229

***Based on a Tax Levy increase of \$943,985 (2.04%)**

Areas Identified for Reduction

- **Retirement Breakage \$168,868**
- **BOCES \$417,427**
- **Supplies and Materials \$154,950**
- **Equipment \$66,000**
- **Unfilled Positions (3 Bus Attendants) \$115,985**
- **Conferences \$51,690**

TOTAL:\$974,920

2026-27 Budget Status

(as of March 23, 2026)

Reductions (-) \$974,920

Budget third draft: \$113,668,154

Revenues \$113,048,845

Additional amount needed to balance budget: \$619,309

***Based on a Tax Levy increase of \$943,985 (2.04%)**

Funding Needed to Balance Budget

BOE decision on 3/23 for 1.99% Tax Levy

(additional \$24,615 needed)

Amount to balance budget : \$643,924

Recalculated State Aid Projection \$233,579

Use of Reserves \$200,000

Areas Identified for Reductions & Adjustments \$210,345

Reductions & Adjustments

- **Staff Reduction \$282,747**
 - Annual renewal positions (three .4 AIS), collaborative negotiations across all units, 1.0 classroom position
- **Auditing Reduction \$8,600**
- **BOCES**
 - Shared Instructional Tech \$132,285
 - Career Connected Learning, Agency, Related Services **+\$213,287**

TOTAL: \$210,345

2026-27 Budget Status

(as of April 20, 2026)

Reductions -\$210,345

Budget fourth/final draft: \$113,457,809

Revenues \$113,457,809

Additional amount needed to balance budget: \$0

Based on a Tax Levy increase of \$919,370 (1.99%)*

***under the 2.04% limit**

Budget at a Glance

DRAFT	ADDITIONAL EXPENDITURES	IDENTIFIED REDUCTIONS	BUDGET TOTAL	PROJECTED REVENUE	BUDGET DEFICIT
1	\$ -	\$ -	\$ 114,520,675	\$ -	\$ -
2	\$ 738,500	\$ 616,101	\$ 114,643,074	\$ 113,048,845	\$ 1,594,229
3	\$ -	\$ 974,920	\$ 113,668,154	\$ 113,048,845	\$ 619,309
4	\$ 213,287	\$ 423,632	\$ 113,457,809	\$ 113,457,809	\$ 0

Budget to Budget Expenditures

All budget information can be found on the UE website: <https://www.uek12.org/page/budget>

	25-26	26-27	\$ Increase	% Increase
Instructional Salaries	30,969,698	31,016,222	46,524	0.15%
Substitute Teachers/Home Teaching	1,194,500	1,304,000	109,500	9.17%
Support Staff	10,522,277	11,126,203	603,925	5.74%
State Retirement	1,286,667	1,525,455	238,788	18.56%
Teachers Retirement	3,032,823	2,583,267	(449,556)	-14.82%
Social Security	3,166,555	3,250,596	84,041	2.65%
Health Insurance	19,920,037	22,703,940	2,783,903	13.98%
Other Benefits	671,531	916,531	245,000	36.48%
Equipment	470,000	374,000	(96,000)	-20.43%
Computer Hardware Equipment	273,000	273,000	-	0.00%
Insurance	456,560	556,560	100,000	21.90%
Utilities	1,423,500	1,507,500	84,000	5.90%
Foster and Other Tuition	1,031,000	1,296,000	265,000	25.70%
Other Contractual	2,805,988	2,995,973	189,985	6.77%
Gas & Diesel	325,000	325,000	-	0.00%
Textbooks/Software/Library Books	224,021	224,021	-	0.00%
Materials and Supplies	1,713,035	1,554,655	(158,380)	-9.25%
BOCES	21,969,269	22,881,309	912,040	4.15%
Debt Service	5,783,560	6,878,578	1,095,018	18.93%
Interfund Transfer	1,265,000	165,000	(1,100,000)	-86.96%
TOTAL	108,504,021	113,457,809	4,953,788	4.57%

Contingent Budget

26-27 Proposed Budget	\$113,457,809
26-27 Proposed Tax Levy	1.99%
26-27 Contingent Budget	\$112,538,439
26-27 Contingent Tax Levy	0%

Under a Contingent Budget: \$919,370 will have to be cut from the proposed budget:

Administration	\$263,000
Program	\$216,370
Capital	\$440,000

Proposition # 1 (BUDGET)

SHALL THE DISTRICT APPROPRIATE THE NECESSARY FUNDS TO MEET THE ESTIMATED EXPENDITURES FOR THE DISTRICT WHICH WILL BE REQUIRED FOR THE ENSUING YEAR FOR SCHOOL PURPOSES, EXCLUSIVE OF PUBLIC MONEYS, AND AUTHORIZE THE LEVY OF TAXES THEREFORE?

Proposition #2

(SCHOOL BUSES-FUELED)

SHALL THE FOLLOWING RESOLUTION BE ADOPTED TO WIT: RESOLVED THAT THE BOARD OF EDUCATION OF THE UNION-ENDICOTT CENTRAL SCHOOL DISTRICT BE AUTHORIZED TO ISSUE DISTRICT OBLIGATIONS IN AN AMOUNT NOT TO EXCEED \$1,130,000.00 FOR THE PURCHASE OF SIX (6) SCHOOL BUSES, AUTHORIZING THE LEVY OF A TAX TO BE COLLECTED IN ANNUAL INSTALLMENTS, TO MAKE FUTURE DEBT PAYMENTS?

\$100,000 Project for 2026-27



Each year, the Union-Endicott Central School District incorporates a capital outlay construction project into the budget. The advantage of these \$100,000 projects is the district receives state aid back the following year, which is applied to the following year capital outlay project. The district has been replacing lights within the schools with LED lights which are more energy efficient and a better quality of light. The 2026-27 capital outlay project will continue light replacement in some classrooms at Jennie F. Snapp Middle School. These projects, although quite small for a capital project, have been a big benefit to the district in improving lighting throughout all the district school buildings.

School Board Election

Vote for THREE (3) school board members:

2 five (5) year terms and 1 three (3) year term.

- **Ryan Dickinson**
- **Rick Materese**
- **Mark Rubitski**
- **Brian Watson**

***Candidates as of Friday, April 17, 2026**

BOE Priority Considerations

(if additional State Aid is received)

- **School supplies for all students**
- **Reinstate annual renewal positions (three .4 AIS)**
- **Conferences**
- **Decrease use of reserves**

Upcoming Events

- **May 5 Meet the Candidates Night - DO and Zoom 6:00 pm**
- **May 11 Public Hearing - DO 6:00 pm (prior to regular meeting)**
- **May 19 Budget Vote and Board Member Election**

Polling Place: District Office ONLY

Time 11:00 am to 8:00 pm

Previously Reviewed Budget Documents

- **History of Town Tax Increases**
- **School Tax Rates**
- **Tax Levy Calculation**
- **Main Points of Governor's Executive Budget Proposal**
- **NYS School Budget Legislative Contacts**

UECSD History of Town Increases

Year	School District Tax Levy	Tax Levy Increase	Tax Levy %	Town of Union	Town of Union %	Town of Owego	Town of Owego %
2025-26	\$ 46,199,483	\$ 794,586	1.75%	750.418464	2.91%	39.917440	-6.71%
2024-25	\$ 45,404,897	\$ 335,340	0.74%	729.199120	1.52%	42.788060	-7.01%
2023-24	\$ 45,069,557	\$ 840,782	1.90%	718.304226	0.74%	46.014092	10.86%
2022-23	\$ 44,228,775	\$ 891,969	2.06%	713.031388	3.36%	41.507309	1.80%
2021-22	\$ 43,336,806	\$ 511,443	1.19%	689.881836	2.90%	40.774975	0.65%
2020-21	\$ 42,825,363	\$ 790,677	1.88%	670.447013	1.74%	40.513615	4.90%
2019-20	\$ 42,034,686	\$ 808,950	1.96%	658.983943	1.86%	38.621551	3.53%
2018-19	\$ 41,225,736	\$ 1,019,923	2.54%	646.954155	3.00%	37.306075	4.37%
2017-18	\$ 40,205,813	\$ 528,573	1.33%	628.128740	1.88%	35.743370	0.49%
2016-17	\$ 39,677,240	\$ 58,733	0.15%	616.516400	-0.19%	35.569900	3.87%
2015-16	\$ 39,618,507	\$ 508,234	1.30%	617.671700	2.23%	34.244300	-1.41%
Average			1.53%		1.99%		1.39%

UECSD School Tax Information

This information is an estimate only, and not finalized. We expect these numbers to change.

The provided information is based on adjustments to the estimated equalization rates from each town's assessor. These are early estimates and are very likely to be adjusted prior to the finalization of the tax rates and issuance of tax bills. The "unknown information" includes, (1) The overall town assessment changes for the Town of Union and the Town of Owego, and (2) The exemption changes, including STAR, for the Town of Union and the Town of Owego.

2026-27 Tax Levy	% increase tax levy	Town of Union rates	Town of Union %	Town of Owego rates	Town of Owego %
\$47,143,468	2.04%	\$764.77	1.91%	\$41.11	2.98%
\$47,118,853	1.99%	\$764.37	1.86%	\$41.08	2.93%
\$47,007,974	1.75%	\$762.57	1.62%	\$40.99	2.68%
\$46,892,475	1.50%	\$760.70	1.37%	\$40.89	2.43%
\$46,661,478	1.00%	\$756.95	0.87%	\$40.69	1.93%
\$46,430,480	0.50%	\$753.20	0.37%	\$40.48	1.42%
\$46,199,483	0.00%	\$749.45	(0.13%)	\$40.28	0.92%

Tax Levy Calculation

Tax Base Growth Factor	Allowable Growth Factor	Capital Levy	PILOTS	ERS/TRS Exemption	Carryover from 24-25
<ul style="list-style-type: none">• \$50,819• Factor is .0011%	<ul style="list-style-type: none">• \$913,654• Factor is 2.00%	<ul style="list-style-type: none">• \$8,769• Increase in 2026-27	<ul style="list-style-type: none">• (\$29,258)• Increase in PILOTS	<ul style="list-style-type: none">• \$0	<ul style="list-style-type: none">• \$0

TOTAL =

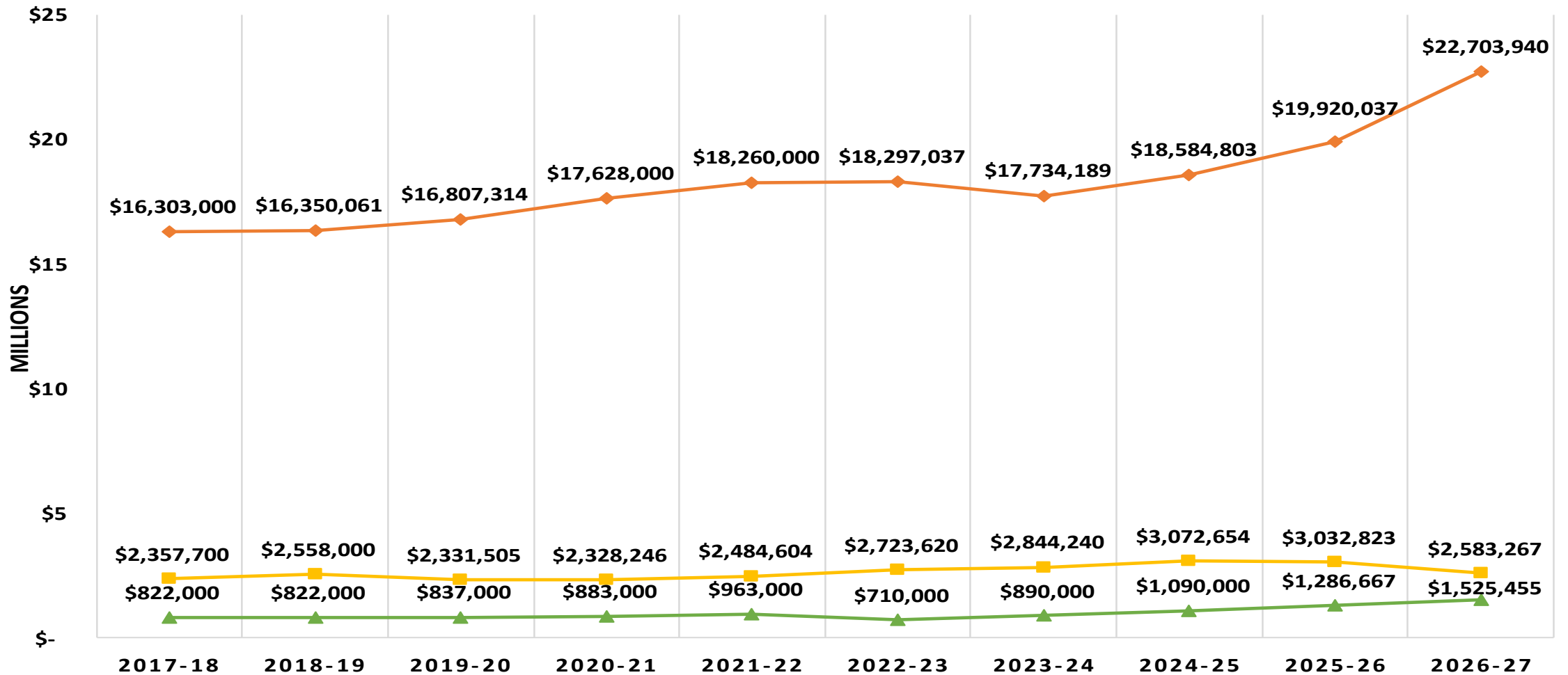
Max Tax Levy Limit
<ul style="list-style-type: none">• \$943,985• 2.04% increase

Tax Levy Calculation

UE Tax Levy Calculation 2026-27		
Prior Year Tax Levy		46,199,483
Less Amount Placed in Reserve		-
Tax Base Growth Factor	X	1.0011
2025-26 PILOT Receivable	+	137,074
2025-26 Capital Levy	-	(704,663)
2025-26 Exemption for Torts/Judgements	-	-
Allowable Growth Factor	X	2.00%
2026-27 PILOT Receivable	-	(166,332)
Allowable Carryover	+	-
TAX LEVY LIMIT	=	46,430,036
2026-27 Allowable ERS/TRS exemption	+	-
Allowable 2026-27 Exemption for Torts/Judgements	+	-
2026-27 Capital Levy	+	713,432
MAXIMUM ALLOWABLE TAX LEVY* (without voter approval greater than 60%)	=	47,143,468
% Increase from 2025-26 Levy		2.04%
\$ Increase from 2025-26 Levy		943,985

BENEFIT CHANGES OVER TIME (2017-18 THROUGH 2026-27)

◆ Medical/Dental
 ■ TRS
 ▲ ERS



Executive Budget Proposal

all proposals subject to change based on budget negotiations at the state level

Governor Hochul, in the State of the State address on January 13, 2026, has proposed the following:

\$39.3 billion in total school aid, highest in state history

Fully funds Foundation aid and Expense Driven aids

More than minimum 1% for districts like U.E.

Foundation aid minimum increase is only 1% for districts in hold harmless status

\$1.6 billion for Universal Pre-K ~53% increase from current year

\$3.1 million increase for Broome County

\$310 thousand increase for UE

No further foundation aid formula adjustments after 25-26 changes were made from the Rockefeller Study

Allocates \$395 million for Universal Free School Meals

Executive Budget Proposal

all proposals subject to change based on budget negotiations at the state level

Governor Hochul, in the State of the State address on January 13, 2026, has proposed the following:

Prioritize Portrait of a Graduate initiative (financial/climate literacy, work-based learning, CTE, etc.)

Math Literacy K-5 best practices for numeracy by September 1, 2027

Student Health and Mental Health First Aid for all 10th grade students

Committee on Special Education placements-eliminates state share of costs

No new statutory changes or funding streams for zero-emission school bus transitions

No changes to 4% cap on unrestricted fund balance

No new modifications to the civil service system

NYS School Budget Legislative Contacts

Kathy Hochul, Governor 518-474-8390

website <https://www.governor.ny.gov>

■ **Lea Webb, Senator 52nd District**

607-773-8771 or 518-455-2170

leawebb@nysenate.gov

■ **Donna Lupardo, Assembly 123rd District**

607-723-9047 or 518-455-5431

lupardod@nyassembly.gov

■ **Thomas O'Mara, Senator 58th District**

607-735-9671 or 518-455-2091

omara@nysenate.gov

■ **Christopher Friend, Assembly 124th District**

607-562-3602 or 518-455-4538

friendc@nyassembly.gov