

2026-2027 Budget Update

March 9, 2026

Board of Education Meeting

*Tax Cap, Building Project, Facilities,
Transportation, Instruction & Revenue*



Tax Cap Calculation Review

Tax Levy Limit Calculation Factors

- Consumer Price Index – 2.00%, actual is over 2.7%, but formula caps at 2.00%
- Tax Based Growth Factor – 0.73%
- Reduction in Payments in Lieu of Taxes (PILOT) - \$46,612
- Increase in BOCES Capital Exclusion - \$3,620
- No ERS or TRS Exclusions
- Using Debt Service Funds to keep impact of the project under 0.5% on the levy
- Tax Levy Calculation of 3.20%
- Increase of less than \$100 for a \$250,000 full value home



Capital Project Update

Phase I

- Draper - Completed

Phase II

- Bradt and Pinewood – Completed by June 2026

Phase III – initial phase

- Draper - Completed by December 2026

The total increase for the 2026-27 tax levy will remain under 0.5% as indicated during project planning. The District will use Debt Service money specifically set aside for this reason to lower the impact on taxpayers.



Facilities Staffing - Operations and Maintenance

- *Director of Facilities*
- *5 custodians, 4 building leaders*
- *23.5 cleaners*
- *2 Maintenance Mechanics*
- *3 Maintenance Helpers*



Operations - Detail

<u>Expenditures</u>		Budget <u>2025-26</u>	Proposed <u>2026-27</u>	<u>Incr./Decr.</u>
Operations of Plant	A1620			
Salaries	.160	\$ 1,255,000	\$ 1,305,000	\$ 50,000
Equipment	.200	\$ 41,500	\$ 41,500	\$ -
Testing and Inspection	.400	\$ 50,000	\$ 55,000	\$ 5,000
Fuel Oil	.410	\$ 250,000	\$ 275,000	\$ 25,000
Electricity	.411	\$ 675,000	\$ 850,000	\$ 175,000
Telephone	.412	\$ 40,000	\$ 40,000	\$ -
Supplies	.450	\$ 230,000	\$ 265,000	\$ 35,000
Uniforms	.456	\$ 20,000	\$ 20,000	\$ -
		\$ 2,561,500	\$ 2,851,500	
		Subtotal Increase/Decrease		\$ 290,000



Maintenance - Detail

		Budget	Proposed	
<u>Expenditures</u>		<u>2025-26</u>	<u>2026-27</u>	<u>Incr./Decr.</u>
Maintenance of Plant	A1621			
Salaries	.160	\$ 372,500	\$ 375,000	\$ 2,500
Equipment	.200	\$ 40,000	\$ 40,000	\$ -
Travel/Conference	.406	\$ 1,000	\$ 1,000	\$ -
Maintenance Contracts	.407	\$ 375,000	\$ 425,000	\$ 50,000
Repairs	.408	\$ 200,000	\$ 220,000	\$ 20,000
Supplies	.450	\$ 140,000	\$ 140,000	\$ -
		\$ 1,128,500	\$ 1,201,000	
		Subtotal Increase/Decrease		\$ 72,500

A Day in Transportation.....

- 2,254 students travel 1,601 miles everyday
- 26 Draper/High School runs
- 25 Bradt/Pinewood runs
- 7 in-district special needs runs
- 3 out-of-district special needs runs
- 11 mid-day runs
- 7 Draper/High School activity late runs, 2 two-hour detention runs
- 6 Pinewood late runs on Tuesdays and Thursdays
- 1 Shared runs with other districts



Contracted Runs

- 5 out of district special needs runs
- 8 private/parochial runs
- 5 McKinney-Vento runs currently, but these changed over the course of the year
- 2 contracted drivers doing in-district runs



Transportation - Staffing

- Director of Transportation
- Assistant Director of Transportation
- Transportation Assistant
- Dispatcher
- 2 Full-time drivers
- 26 Part-time drivers (1 driver currently in training)
- 10 Part-time bus aides
- 2 Substitute drivers
- 1 Head Mechanic
- 4 Bus Mechanics



Transportation - Staffing

Continued Driver Shortage & Recruitment

- Based on current projections we will be 15-18 drivers short of being fully staffed next year**
- Unique location within 15 miles of many private/parochial schools creates a significant need for additional runs, sometimes with only one or two students
- Continued recruitment efforts, including working with the Department of Labor and a recruitment firm, advertising on the radio and on a billboard
- Using creative options like combining part-time positions to create full-time work



Transportation - Detail

		Budget	Proposed	
<u>Expenditures</u>	<u>Acct</u>	<u>2025-26</u>	<u>2026-27</u>	<u>Incr./Decr.</u>
Pupil Transportation	A5510			
Salaries - Clerical	.160	\$ 100,000	\$ 105,000	\$ 5,000
Salaries - Other	.170	\$ 1,960,000	\$ 1,955,000	\$ (5,000)
Salaries - Trips	.180	\$ 116,500	\$ 121,500	\$ 5,000
Equipment	.200	\$ 100,000	\$ 100,000	\$ -
Other Expense	.400	\$ 172,000	\$ 182,000	\$ 10,000
Insurance	.419	\$ 145,000	\$ 145,000	\$ -
Supplies	.450	\$ 187,500	\$ 187,500	\$ -
Gasoline	.451	\$ 170,000	\$ 170,000	\$ -
Diesel	.459	\$ 80,000	\$ 80,000	\$ -
		\$ 3,031,000	\$ 3,046,000	
		Subtotal Increase/Decrease		\$ 15,000

Transportation - Detail

		Budget	Proposed	
<u>Expenditures</u>	<u>Acct</u>	<u>2025-26</u>	<u>2026-27</u>	<u>Incr./Decr.</u>
Garage Building	A5530			
Other Expense	.400	\$ 3,000	\$ 3,000	\$ -
Heat	.170	\$ 20,000	\$ 20,000	\$ -
Electricity	.180	\$ 30,000	\$ 30,000	\$ -
Telephone	.200	\$ 1,000	\$ 1,000	\$ -
		\$ 54,000	\$ 54,000	
		Subtotal Increase/Decrease		\$ -
<u>Expenditures</u>	<u>Acct</u>	<u>2025-26</u>	<u>2026-27</u>	<u>Incr./Decr.</u>
Contracted Transportation	A5540			
Private Contracts	.400	\$ 800,000	\$ 1,750,000	\$ 950,000
Private Contracts - Athletics and Field Trips	.401	\$ 10,000	\$ 10,000	\$ -
		\$ 810,000	\$ 1,760,000	
		Subtotal Increase/Decrease		\$ 950,000

Instructional Staffing Updates

- 1.0 Addition – Special Education Teacher at Draper, self contained classroom
- 5.0 FTE Addition - Teaching Assistants to support new programs
- 1.0 Reduction in School Psychologist
 - Will assist on per diem basis for part of year
- Reduction of additional FTE for Draper special area classes

Total Projected Instructional Staffing

- 239 FTE of Teaching Staff
 - Includes teachers teaching over 1.0 FTE
- 21 Counselors, Social Workers, Psychologists
- 74.75 Teaching Assistants
- 8 Nurses and Health Office Assistants
- 14 Full-Time and 7 Part-Time Security Monitors



Kindergarten Through 5th Grade Class Sizes

Target Class Sizes

- Grades K-1: 21 students
 - Grade 1 includes a section of Transitional 1st with a target size of 15 students
- Grades 2-3: 23 students
- Grades 4-5: 25 students

Timeline for Determination

- Initial timeline of June 1st for hiring needs, with a final determination of August 1st



Special Education Placements

Special Education Placements

- Increase in number of students who do not fit district programs
- BOCES placements increase from \$1,650,000 to \$1,750,000
- Private placements increase from \$1,250,000 to \$1,750,000
- Total increase of \$600,000 in outside placements

State Aid for BOCES/Private Placements

- After initial cost threshold is met, all other costs are aided; 68.5% for BOCES placements and 90.8% for private placements



Projected Class Sizes – General Education

Grade Level	Current Enrollment* 25-26	Current Sections 25-26	Current Class Size 25-26	<i>Projected Enrollment</i> 26-27	<i>Projected Sections</i> 26-27	<i>Projected Class Size</i> 26-27
K	173	9	19.2	160	8	20.0
1	180**	9**	20.0	159**	8**	19.9
2	158	7	22.6	194	9	21.6
3	209	9	23.1	158	7	22.6
4	174	8	22.0	209	9	23.2
5	189	8	23.6	174	8	21.8
Totals	1,083	50	21.7	1,054	49	21.5

*This does not include any retentions

**Section of transitional first with 14 students is not included here



2026-27 Projected Expenditures

	2025-26 Budget	2026-27 Projected Expenditures	\$ Change
Instruction	\$39,268,500	\$41,003,000	\$1,734,500
Employee Benefits	\$16,787,000	\$17,887,000	\$1,100,000
Operations & Maintenance	\$3,694,000	\$4,056,500	\$362,500
Transportation	\$3,895,000	\$4,860,000	\$965,000
District Support	\$2,690,500	\$2,818,500	\$128,000
Debt Service	\$5,365,000	\$6,645,000	\$1,280,000
Total	\$71,700,000	\$77,270,000	\$5,570,000



Revenue Considerations

Tax Levy Update

- Using calculation for 2026-27 of 3.20%, an increase of \$990,000

Foundation Aid

- Expect a \$675,000 increase in 2026-27 based on current projections
- Final State Budget due April 1, 2026

Fund Balance and Reserves

- Increase use of Appropriated Fund Balance by \$1,300,0000
- Increase of ERS Reserve by \$100,000



Other Expense Based Increases

- Transportation Aid
 - Large increase in contracted runs, aid is paid in the following year, increase of approximately \$900,000
- Building Aid
 - Continuation of the \$48 million project will create almost \$1 million in Building Aid in 2026-27
- BOCES Aid
 - The server project that was completed in 2024-25 and 2025-26 is still increasing our BOCES Aid



2026-27 Projected Revenues

	2025-26 Budget	2026-27 Projected Revenue	\$ Change
State Aid	\$36,080,000	\$39,350,000	\$3,270,000
Property Tax w/ PILOTs	\$32,648,004	\$33,637,827	\$989,823
Fund Balance Appropriation	\$1,000,000	\$2,300,000	\$1,300,000
Reserve Appropriation	\$950,000	\$1,050,000	\$100,000
BOCES Rental	\$26,250	\$26,250	\$0
Other Revenue (Interest, Fees, Cont. Ed., Admissions, Bldg. Use)	\$995,746	\$905,923	-\$89,823
Total	\$71,700,000	\$77,270,000	\$5,570,000



Projections for 5 Year Plan January 2026*

	2025-26	2026-27	2027-28	2028-29	2029-30
Revenue	\$69,200,000	\$70,600,000	\$71,440,000	\$72,880,000	\$74,200,000
Expenses	\$68,970,000	\$71,350,000	\$73,800,000	\$76,350,000	\$78,950,000
Net Position	\$230,000	-\$750,000	-\$2,360,000	-\$3,550,000	-\$4,750,000

*Does not include capital projects and related revenue or expenses

Long Range View

- Annual Net Position

- Projecting 2026-27 to have a structural deficit

- State Aid

- We do not expect more than the 2.58% in the Governor's initial aid run
- 68% of districts are slated to get a minimum 1% increase in Foundation Aid

- Economy/Political Landscape

- Unsure of how the current economy and political landscape may impact school funding

- Bargaining Unit Contracts

- Working with bargaining units now, no contracts are ending as of June 30, 2026



Board of Education Vacancies

- Two (2) “at large” seats
- Three-year terms
- At least 25 signatures on the petition
- Petitions are currently available in District Office
- Petitions due back to District Office by 5:00pm on April 20th



Next Steps

State Budget – April 1, 2026

- We do not expect any major changes to the state budget based on Foundation Aid now being fully funded

Upcoming BOE Meetings:

- March 23, 2026, Budget Adoption
- May 11, 2026, Budget Hearing and Meet the Candidates
- May 19, 2026, Annual Budget Vote & BOE Election



Questions?

