

BUDGET DEVELOPMENT: 2026-2027 SCHOOL YEAR

DECEMBER 10, 2025

BOARD OF EDUCATION SESSION #2



TONIGHT'S AGENDA

2026-2027
Budget
Development
Meetings

2026-2027
Budget Goals

2026-2027
Budget
Development
Timeline

Enrollment Trends

Retirement
Contributions
(ERS/TRS)

Health Insurance
Rates

Capital Projects
for the
2026-2027
Budget

2026-2027 BUDGET DEVELOPMENT MEETINGS



Date	Meeting	Time	Location
11/12/2025	BOE Budget Session	6:30 PM	WEC Auditorium
12/10/2025	BOE Budget Session	6:30 PM	WEC Auditorium
1/14/2026	BOE Budget Session	6:30 PM	WEC Auditorium
2/11/2026	BOE Budget Session	6:30 PM	WEC Auditorium
3/11/2026	BOE Budget Session	6:30 PM	WEC Auditorium
3/19/2026	BOE Budget Session	6:30 PM	WEC Auditorium
3/24/2026	Public Budget Forum	6:30 PM	WEC Auditorium
4/1/2026	BOE Adopts Proposed Budget	6:45 PM	WEC Auditorium
TBD	Annual Budget Hearing	6:45 PM	WEC Auditorium
5/19/2026	Budget Vote	7:00 AM - 10:00 PM	WEC Auditorium

THE 2026-2027 BUDGET GOALS INCLUDE:

- Preserve existing programs and services for students and expand learning opportunities.
- Support the social and emotional well-being of students.
- Maintain our aging facilities and infrastructure.
- Continue to provide fiscal stability to optimize our response to changing circumstances.

BUDGET DEVELOPMENT TIMELINE



- **NOVEMBER/DECEMBER – INTERNAL BUDGET MEETINGS, STAFFING & ENROLLMENT PROJECTIONS**
- FINALIZE PROJECTED STAFFING NEEDS AND CLASS SIZES
- FINALIZE SALARY PROJECTIONS
- FINALIZE BENEFIT COST ESTIMATES
- **JANUARY – ESTIMATE REVENUES & FIRST DRAFT**
- PROJECT REVENUES BASED ON GOVERNOR’S STATE AID PROPOSAL
- PROVIDE THE FIRST DRAFT OF THE EXPENDITURE BUDGET
- **FEBRUARY – PROPOSED BUDGET TO THE BOARD**
- APPLY TAX CAP CALCULATIONS AND PROPOSED STATE AID
- PRESENT DRAFT BUDGET TO THE BOARD OF EDUCATION
- **MARCH/APRIL – BUDGET SESSIONS, PUBLIC BUDGET FORUM & BUDGET ADOPTION**
- HOLD A SERIES OF BOE BUDGET WORK SESSIONS
- FINAL REVISIONS, BOARD ADOPTION OF PROPOSED BUDGET
- **MAY – ANNUAL BUDGET HEARING & BUDGET VOTE**

ENROLLMENT TRENDS:

PUBLIC AND NON-PUBLIC SCHOOLS



RETIREMENT CONTRIBUTIONS: EMPLOYEES' RETIREMENT SYSTEM (ERS)

- EMPLOYER CONTRIBUTION RATES FOR THE 2026-2027 SCHOOL YEAR WERE ANNOUNCED ON SEPTEMBER 4, 2025.
- THE EMPLOYER CONTRIBUTION RATE WILL INCREASE FROM **16.5%** TO **17.6%**.

Employees' Retirement System	
SCHOOL YEAR	EMPLOYER CONTRIBUTION RATE
2026-27	17.60%
2025-26	16.50%
2024-25	15.20%
2023-24	13.10%
2022-23	11.60%
2021-22	9.80%
2020-21	9.53%

RETIREMENT CONTRIBUTIONS: TEACHERS' RETIREMENT SYSTEM (TRS)

AS OF OCTOBER 31, 2025, EMPLOYER
CONTRIBUTION RATES FOR THE 2026-2027 SCHOOL
YEAR ARE ESTIMATED BETWEEN **8.25%** AND **8.75%**.

Teachers' Retirement System

SCHOOL YEAR	EMPLOYER CONTRIBUTION RATE
2026-27	8.25% - 8.75%*
2025-26	9.59%
2024-25	10.11%
2023-24	9.76%
2022-23	10.29%
2021-22	9.80%
2020-21	9.53%

***estimated**

NYSHIP HEALTH INSURANCE PREMIUMS

2026 NYSHIP PREMIUMS ARE INCREASING **8.92%** FOR INDIVIDUAL PLANS AND **8.79%** FOR THE FAMILY PLAN.

Yearly Premiums		
Year	Family Plan	Individual Plan
2026	\$43,965	\$19,338
2025	\$40,414	\$17,754
2024	\$40,405	\$17,348
2023	\$37,590	\$15,920
2022	\$33,164	\$14,353
2021	\$29,426	\$12,898
2020	\$28,650	\$12,381
2019	\$28,953	\$12,514
2018	\$28,177	\$12,179
2017	\$25,927	\$11,332

PROPOSED 2026-2027 CAPITAL PROJECTS

BUILDING	TITLE	COMMENTS	ESTIMATE
FECC	VENTILATION SYSTEM	Recommend improving mechanical fresh air ventilation in 4 spaces that were not upgraded as part of 2018 work. Improve ventilaiton in lower level crawl spaces. Apply spray on insulation to underside of concrete slab at all accessible areas within crawl spaces.	\$1,553,000
FECC	WOOD FLOORING	Replace wood floor both sides of gym. Assume waterproofing below wood flooring is asbestos.	\$315,200
OGDEN	PLUMBING FIXTURES	Reconstruct two bathrooms.	\$440,000
HES	EXTERIOR DOORS	Replace hollow metal doors and frames.	\$111,000
HES	ATHLETIC FIELDS	Replace turf field.	\$528,650
WMS	VENTILATION SYSTEM	Improve mechanical ventilation in 3 spaces.	\$191,650
HHS	PAVEMENT	Recommend replacement of parking lot A.	\$1,000,000
HHS	RESILIENT TILES	Replace VAT flooring with new LVT flooring.	\$50,500
			\$4,190,000

THANK YOU!

QUESTIONS?



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