



2026-2027 BUDGET UPDATE

January 29, 2026

**Building Budgets
Preliminary NY State Aid**

Goals of the Budget

Current Landscape and Strategy

Building Budgets

Preliminary NY State Aid

Budget Calendar Review



AGENDA

Goals for the 2026-2027 Budget

Maintain a comprehensive education that the VCS District Community expects.

Continue to align resources toward the District's Strategic Plan

Stabilize Reserves for future needs.

Maximize the use of every dollar spent.

Maximize the ability to generate aid for future years.

Transparency.

The Current Financial Landscape

- **The Core Challenge:** Balancing recent (and necessary) staffing increases with long-term fiscal sustainability.
- **The Projected Budget Gap (Next Fiscal Year):**
 - **Projected Shortfall:** Between **\$1.1M** and **\$3.3M**.
 - *Note:* This assumes no new positions and frozen spending on equipment/supplies.
- **The "Carry-Over" Factor:**
 - **\$3.6M gap** in the 25/26 budget was filled with appropriated fund balance.
 - This creates a structural deficit that requires a long-term solution beyond one-time reserves.
- **The Mission:** Bridge the gap while protecting student programs and existing staff.

The Path Forward: Stability

Our Commitment to Students:

- **No** reductions in student programming.
- **No** layoffs of staff.
- **Maintaining** established class-size parameters.

Class-Size Parameters: Classes may lean toward the upper end of current parameters:

- **K–2:** 18–20 Students
- **3–6:** 21–23 Students
- **7–12:** Target below 25

The path Forward: Shared Leadership & Solutions

- **Advocacy:** Direct outreach to Legislators and the Governor's Office.
- **Innovation:** "Community Partner" initiatives to find "outside the box" revenue and savings.
- **Goal:** Moving from short-term fixes to long-term fiscal health.

Early Childhood School – Non-Personnel

	2025-2026	2026-2027	\$ Change	% Change
Equipment	\$ 7,500	\$ 7,500	\$ 0	0.000 %
Contractual	\$ 19,580	\$ 19,500	(\$ 80)	(0.4%)
Supplies	\$86,072	\$82,855	(\$ 3,217)	(3.7%)
Total Other	\$113,152	\$109,855	(\$ 3,297)	(2.9%)

Primary School – Non-Personnel

	2025-2026	2026-2027	\$ Change	% Change
Equipment	\$ 10,400	\$ 10,400	\$ 0	0.0%
Contractual	\$ 22,710	\$ 19,500	(\$ 3,210)	(14.1%)
Supplies	\$ 77,638	\$ 72,250	(\$ 5,388)	(6.9%)
Total Other	\$ 110,748	\$ 102,150	(\$ 8,598)	(7.8%)

Intermediate School – Non-Personnel

	2025-2026	2026-2027	\$ Change	% Change
Equipment	\$ 5,200	\$ 5,200	\$ 0	0.0 %
Contractual	\$ 29,770	\$ 27,600	(\$ 2,170)	(7.3%)
Supplies	\$ 90,485	\$ 90,205	(\$ 280)	(0.3%)
Total Other	\$ 125,455	\$ 123,005	(\$ 2,450)	(2.0%)

Junior High School – Non-Personnel

	2025-2026	2026-2027	\$ Change	% Change
Equipment	\$ 6,000	\$ 5,000	(\$ 1,000)	(16.7%)
Contractual	\$ 6,500	\$ 6,500	\$ 0	0.0%
Supplies	\$ 83,322	\$ 73,920	(\$ 9,402)	(11.3%)
Total Other	\$ 95,822	\$ 85,420	(\$ 10,402)	(10.9%)

Senior High School – Non-Personnel

	2025-2026	2026-2027	\$ Change	% Change
Equipment	\$ 42,600	\$ 41,510	(\$ 1,090)	(2.6%)
Contractual	\$ 93,550	\$ 82,630	(\$ 10,920)	(11.7%)
Supplies	\$ 130,350	\$ 132,825	\$ 2,475	1.9%
Total Other	\$ 266,500	\$256,965	(\$ 9,535)	(3.6%)

TOTAL BUILDINGS BUDGET

	2025-2026	2026-2027	\$ Change	% Change
Equipment	\$ 71,700	\$ 69,610	(\$ 2,090)	(2.9%)
Contractual	\$ 172,110	\$ 155,730	(\$ 16,380)	(9.5%)
Supplies	\$ 467,867	\$ 452,055	(\$ 15,812)	(3.4%)
Total Other	\$711,677	\$677,395	(\$ 34,282)	(4.8%)

PRELIMINARY STATE AID

	2025-2026 Dec 2025 State Aid Rpts	2026-2027 Governor's Numbers	\$ Change	% Change
Foundation Aid	\$ 27,100,118	\$ 27,371,119	\$271,001	1.00%
Building Aid	\$ 4,659,231	\$ 4,347,783	(\$311,448)	(6.68%)
BOCES Aid	\$ 3,306,802	\$ 3,875,263	\$568,461	17.19%
Transportation Aid	\$ 4,068,387	\$ 4,230,386	\$161,999	3.98%
Other State Aid	\$ 1,835,473	\$ 1,665,829	(\$176,644)	(9.60%)
Total State Aid	\$ 40,970,011	\$ 41,490,380	\$ 516,369	1.26%

PRELIMINARY STATE AID

- The *budgeted 2025/26* State Aid Budget compared to the *actual 2025/26* State Aid Amount is **\$611,752** greater than the Budgeted amount. **Good News!**
- The Building Aid amount for **2026/27** is unlikely to change due to our Capital Project timeline.
 - Debt Service Payment - Building Aid = Local Share (tax impact)
- The Governor's proposal for BOCES and Transportation Aid is based on **estimates** submitted based on our **25/26** budgeted expenditures in these categories, and is subject to change.

Budget Calendar Review

Thursday February 12th

Office of Instruction
Pupil Services

Thursday February 26th

Revenues
Tax Cap Calculation

Wednesday March 11th

Personnel Update

Thursday March 26th

Update on any changes

Thursday April 16th

Review final budget and adopt

Tuesday May 5th

Budget Hearing
Meet the Candidates sponsored by PTSA/PIE

Tuesday May 12th

Voter Registration in District Office

Tuesday May 19th

Budget Vote and BOE Election

QUESTIONS

