

# What Guides the Budget Process and Priority Discussion?



The Board of Education should establish the general parameters (levy, cap, overall focus of the instructional program), but day to day operational pieces- i.e.- how the district will staff or allocate resources to accomplish the instructional focus, is the responsibility of the administration, under the direction of the superintendent.

From the **Center for Public Education, *Eight Characteristics of Effective School Boards*:**

*"Boards held the superintendent and his or her colleagues accountable for progress but did not engage in the daily administration of schools. Explained one board member: "I am not a professional educator.... [The superintendent and her staff ] are the professionals, and we say to them, 'These are the results we want to see; you are in charge of how to do it.'"*

## **Strategic Plan:**

**Mission:** To maximize the potential of all students, we are committed to a vision of:

- Promoting equity and inclusion;
- Recognizing and embrace diversity;
- Identifying and removing barriers to ensure access and opportunities.

BOE goals help frame discussion around priorities



# **First Draft 2026-27 Comprehensive Pre-K - 12 School Operating Budget**

Board of Education | February 10, 2026

# Our Goals & Agenda - Our Essential Questions



## 1. The Board's Role in Budget Development and Oversight

- The Board sets **budget priorities and guardrails**.
- It holds the administration accountable for results **without engaging in day-to-day operations**.

## 2. Which strategic priorities must the budget protect and strengthen?

- Focus on advancing: **student learning, equity, and access**.
- Consider **potential trade-offs** needed to maintain these priorities.

## 3. What direction should the Board provide on the next capital improvement project?

- Guide decisions on **scope, timing, and fiscal impact**.
- Ensure **responsible long-term planning** while safeguarding taxpayer interests.

# Current Year Budget & Early 2026-27 Projection: Where Are We?



## 2025-26 Budget (current year):

- \$126,697,638

## 2026-27 First Draft Budget:

- Draft "staffing neutral" budget is approximately \$131,659,000 million
- 3.92 % budget-to-budget increase

## Governor's Proposed Budget:

- Foundation aid is only a 1% increase- \$220,000 increase
- Pre-K increase - \$1.1 million





# Current Year Budget & Early 2026-27 Projection: Where Are We?

- **Tax Cap Projection**
  - 4.64%
- **Projected Fund Balance**
  - At the end of this fiscal year will be approximately 2.7% (was 2.26% this current year)
  - Goal - continue to move fund balance closer to 4%
- With governor's proposal and tax cap at 4.64%, our budget gap with a staffing neutral budget is approximately \$388,000

# Draft Operating Expenditures Changes



Contractual Salary Increases & FICA	\$3,041,335
Retirement Systems	-150,000
Utilities	190,000
BOCES	664,790
Special Education Tuitions	150,000
Workers Comp & Liability Insurance	-86,000
Health Insurance	-245,000
Debt Service	1,142,905
Retirement Benefits	0
Contractual, Equipment & Supplies	253,700
<b>Total First Draft (staffing neutral) Budget</b>	<b>\$4,961,730</b>

# Board of Education Budget Planning Priorities



- Build back fund balance while staying within tax cap requirements
- Speech services and AIS services
- K-5 Math: Focus on curriculum and student achievement, along with new resources and training for teachers
- Establish more K-5 consistency amongst buildings in content delivery
- Data based priorities - all subgroups



# Board of Education Budget Planning Priorities



- Special education integrated co-teaching
- Stay within class size guidelines
- Build additional engaging opportunities for students outside of the regular school day - clubs and afterschool activities
- Classroom equity - same opportunities for all students regardless of classroom



# Administrative Team Budget Planning Priorities



- Full integration of Pre-K in home buildings, including supplies
- Equitable elementary class sizes amongst all buildings
- WIN time
- Continued support of Science of Reading
- MTSS/Intervention support
- Athletic supplies, contractual and competition lines
- Tech. support for athletic games after 4 pm and weekends
- Building guard coverage for outside of the school day
- Continue mandated service staffing and the growth of inclusive practices



# Administrative Team Budget Planning Priorities



- Maintaining hardware, software, security, and supplies ensures the operational stability needed to deliver consistent, high-quality instruction in a safe environment
- Transportation maintenance lines and equipment
- New transportation routing software
- Buildings and grounds - important to maintain the current staffing budget
- Student Safety, efficient staffing, healthy equity (supplies for each office, adequate and up to date equipment across buildings)

# Next Steps



- The administrative team will be working to implement necessary budget adjustments to have a balanced budget that supports our Pre-K - 12 comprehensive program and priorities with a focus on advancing: student learning, equity, and access.
- The Superintendent will continue to work to ensure the budget is below the allowable tax cap.
- Next budget presentation will be the March 10, 2026 Board of Education meeting.
- Anticipated budget adoption - March 31, 2026 Board of Education meeting.

