



Recommended 2026-27 Comprehensive Pre-K - 12 School Operating Budget

Board of Education | March 10, 2026

Recommended Budget 2026-2027



2025-2026 Budget

Current Year



\$126,697,638

2026-2027 Budget

Current Year



Recommended Budget is

\$131,659,000

3.92% budget-to-budget change

Governor's Proposed Budget



Foundation Aid: 1% increase

(\$220,000)

Pre-K Increase is \$1.1 Million



Tax Cap



2.59%

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%*











Tax Levy Cap Calculation (cont.)



Levy Including Growth Factor	\$72,488,945
(-) Budget Year PILOTS Receivable	<u>- 504,506</u>
Tax Levy Limit Before Exclusions	71,984,439
Budget Year Exclusions:	
(+) Capital Expenditures Net of Aid	+5,333,890
(+) Pension Expenditures above 2%	+ 0
(+) Torts & Judgements > 5%	<u>+ 0</u>
Total Exclusions	5,333,890
Total Tax Levy Including Exclusions	77,318,329
Maximum Increase	\$1,955,379 (+2.59%)

Operating Expenditures Changes



 Contractual Salary Changes & FICA	\$3,061,335
 Retirement Systems	-180,000
 Utilities	190,000
 BOCES	593,759
 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	127,728
Total Budget Change	\$4,754,727



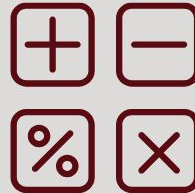
Changes to Balance Budget



**Reduction of One
Athletic Trainer**



**Reduction of One Math
Teacher at OPHS
Through Attrition**



**Reduction of One ELA
Teacher at OPHS
Through Attrition**



Both of these teaching reductions right-size class sizes due to enrollment shifts at OPHS.

Budget Planning Priorities



This budget reflects our commitment to **using every dollar strategically** as we make sure each investment actually moves the needle for our students.

We remain fiscally responsible while focusing on what matters most and ensuring our existing resources are used as effectively as possible.

Academic Excellence & Instructional Consistency



Leveraging current resources and strategic professional development to strengthen outcomes

Priorities Addressed:

- Math: Curriculum alignment, student achievement focus, targeted teacher training
- Pre- K-12 consistency in content delivery across grade levels, courses, and buildings
- Continued support of Science of Reading implementation
- Data-driven decision making for all student subgroups
- WIN time optimization



Budget Approach: Professional development realignment, strategic curriculum investments, and refined instructional scheduling, primarily accomplished through existing staffing and resources.

Equity & Universal Access



Ensuring every student receives consistent, high-quality opportunities regardless of location or classroom

Priorities Addressed:

- Equitable elementary class sizes across all buildings
- Classroom equity - same opportunities for all students
- Maintaining class size guidelines
- Equity in supplies and equipment across buildings
- Full integration of Pre-K in home buildings



Budget Approach: Strategic class balancing, equitable resource distribution, and operational realignment within current allocations.

Comprehensive Student Support & Intervention



Strengthening our tiered support systems to meet diverse learner needs

Priorities Addressed:

- Speech and AIS services
- MTSS/Intervention support framework
- Special education integrated co-teaching
- Continued mandated service staffing and inclusive practices growth

Budget Approach: Optimizing service delivery models, refining intervention schedules, and maximizing impact of existing support staff.

Student Engagement & Expanded Learning Opportunities



Building connections beyond the classroom to foster well-rounded development

Maximizing opportunities in:

- Athletic program support (supplies, contractual, competitions)
- Tech support for athletic events (after 4 pm and weekends)
- Building guard coverage for extended day and weekend programming
 - i. *Outside fee structure for building use will be adjusted accordingly*

These areas will be closely monitored to ensure we are maximizing existing resources and identifying opportunities for enhancement.



Infrastructure, Operations & Safety



Maintaining the foundation that enables quality instruction and safe learning environments

Priorities Addressed:

- Hardware, software, security, and supplies for operational stability
- Transportation maintenance and new routing software efficiency
- Buildings and grounds - maintaining current staffing levels
- Student safety through efficient staffing and updated equipment

Budget Approach: Preventive maintenance strategies, technology efficiencies, and operational optimizations that reduce long-term costs while maintaining service quality.

Fiscal Stewardship



Honoring our commitment to taxpayers while advancing educational excellence

Priorities Addressed:

- Rebuilding fund balance
- Remaining within tax cap requirements
- Maximizing return on current investments

Budget Approach: This budget demonstrates fiscal discipline through strategic prioritization, operational efficiencies, and critical examination of all expenditures to ensure sustainable, responsible growth all while remaining within the tax cap requirements.



This budget reflects our dual commitment: fiscal responsibility to our community and educational excellence for our students. By examining our investments with a critical lens and maximizing current resources, we advance our priorities while honoring the trust taxpayers place in us.

