



**2026-2027  
BUDGET  
UPDATE**

**PERSONNEL**  
March 11, 2026

**Goals of the Budget**

**Current Financial Landscape**

**Personnel Update**

**Budget Update**

**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:** A growing structural budget deficit
- **The Projected Budget Gap (26/27 Fiscal Year):**
  - **Projected Expenses: \$117,360,097** (up \$7,588,692 or **6.9%** from P/Y)
  - **Projected Revenue: \$109,701,228** (up \$3,588,133 or **3.38%** from P/Y)
  - **Initial Revenue Shortfall: (\$7,658,869)**
- **The Mission:** Bridge the gap while protecting student programs and existing staff.

# The Path Forward: Stability

## Our Commitment to Students for the 26/27 School Year:

- **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.
- **Efficiencies:** Optimize current practices to save money.
- **Goal:** Moving from short-term fixes to long-term fiscal health.

**PERSONNEL**



# Staffing

**Staffing decisions are based on two areas:**

Efficiencies

Reinvesting into high-impact areas



# Enrollment Projections

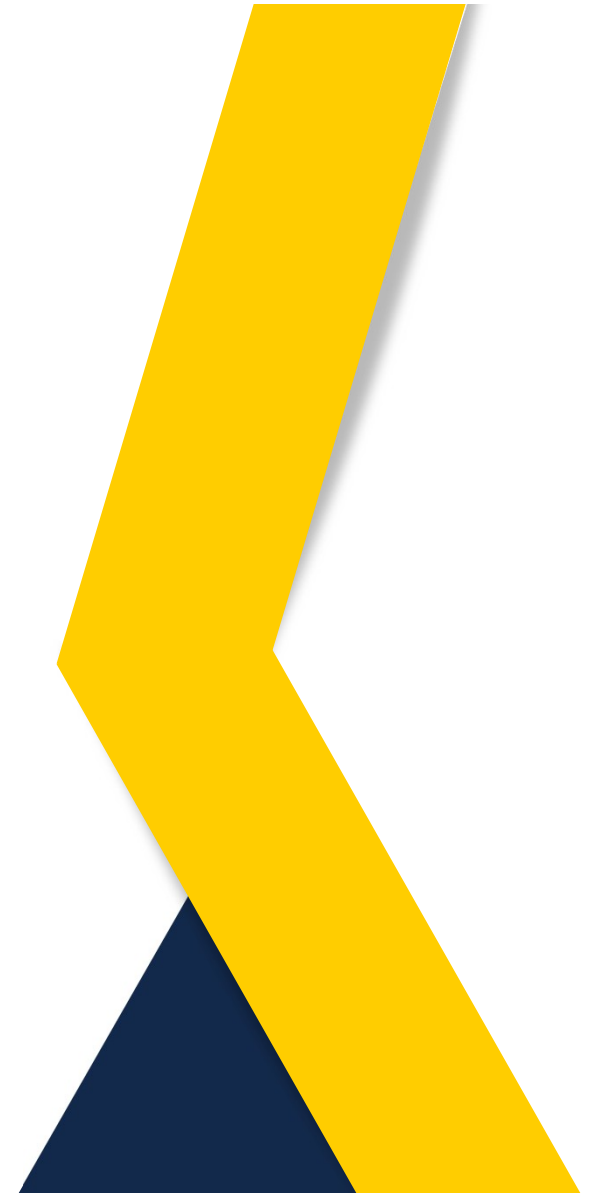
Grade Level	2025-2026 Enrollment	2026-2027 Projected Enrollment	Net Enrollment Change
K	275	287*	12
1	284	280	-4
2	262	283	21
3	295	264	-31
4	328	299	-29
5	312	329	17
6	356	306	-50
7	326	356	30
8	302	328	26
9	296	305	9
10	330	299	-31
11	341	327	-14
12	319	353	34
<b>Total</b>	<b>4026</b>	<b>4016</b>	<b>-10</b>

# Average Class Size Parameters

**K-2** 18-20

**3-6** 21-23

**7-12** Under 25 whenever possible



# Staffing Strategies

- The number of students in K-6 is projected to decrease by 64 students overall
- Aligning our staffing with current K-6 enrollment trends through strategic attrition
- Capturing savings through attrition, while maintaining all current programs
- Reinvesting efficiency savings into high-impact areas
- Secondary scheduling opportunities allowed us to absorb increasing enrollment at the Junior High

# Class Size

<b>Grade Band</b>	<b>Small Class Size Parameters</b>	<b>2025-2026 Averages</b>	<b>2026-2027 Projections</b>
K-2	18-20	18	19
3-6	21-23	21	22
7-8	Under 25 when possible	20 (Core)	22 (Core)
9-12		20 (Core)	22 (Core)

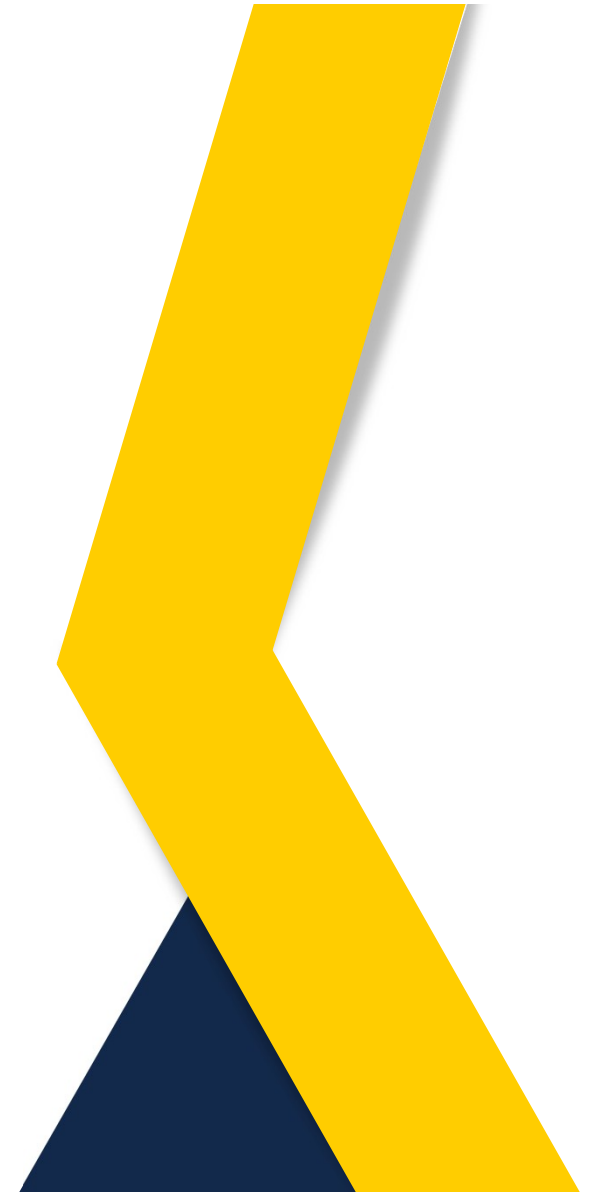


# Efficiencies

8.0 Elementary General Education Teachers

1.0 Secondary Science Teacher

Other areas are also being evaluated



# Reinvesting High-Impact Areas

VJH .4 Technology

VJH .6 World Language

Bubble Positions:

- ECS 1.0 Kindergarten



# Staffing

We are realigning our staffing levels, while preserving the integrity of our class size parameters and all existing programs.



# BUDGET UPDATE



# PROPOSITION - BUS PURCHASE

## Bus Fleet Replacement Maintaining Safety and Maximizing State Aid

Vehicle	Price	Revised Price	Quantity	Total	Revised Price
77 Passenger Diesel Bus	<del>\$206,680</del>	\$214,894	5	\$1,033,400	\$1,074,470
30 Passenger Diesel Bus	<del>\$118,778</del>	\$126,870	2	\$237,556	\$253,740
60 Passenger Diesel Wheelchair Bus	<del>\$288,734</del>	\$238,627	1	\$288,734	\$238,627
<b>Total</b>				<b>\$1,559,690</b>	<b>\$1,566,837</b>

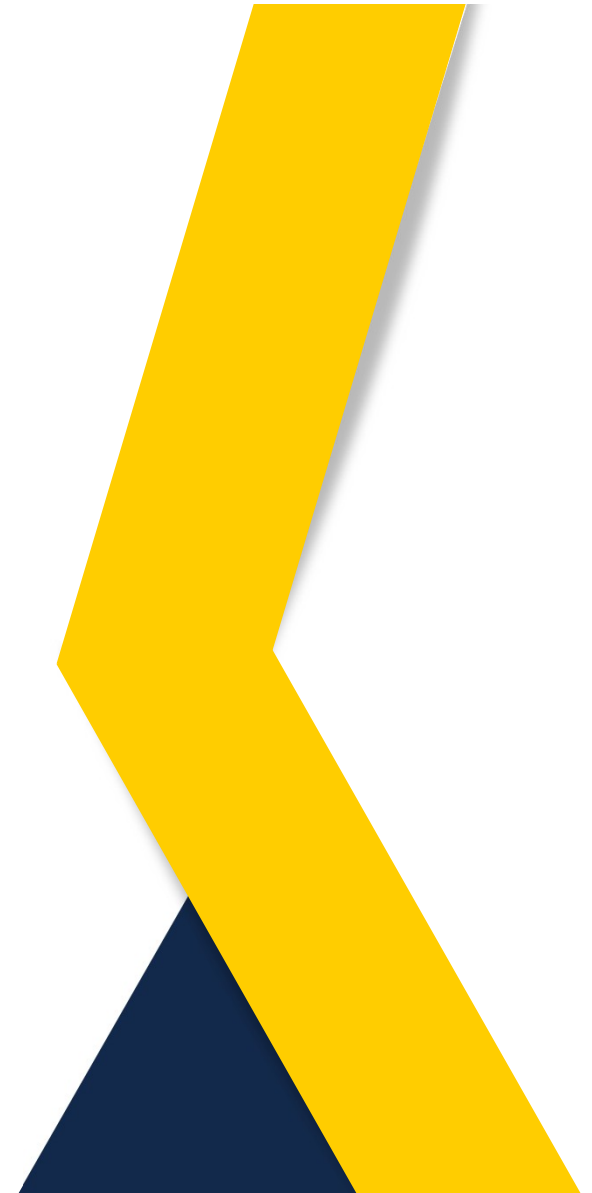
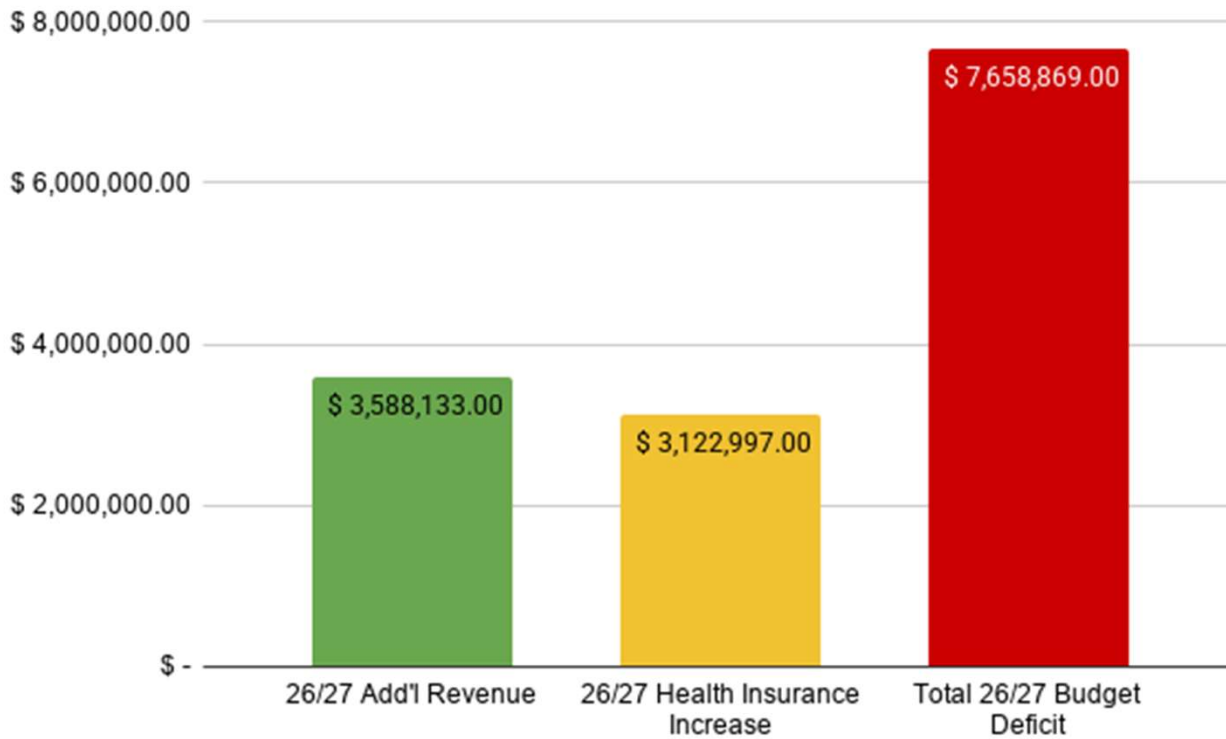
## Expense Budget Status (as of 3/11/26)

	25-26 Adopted Budget	26-27 Projected Budget	% of Budget	\$ Change Projected	% Change
Salaries-Instructional	\$38,195,415	\$39,156,612	33.36%	\$961,197	2.52%
Salaries-Non-Instructional	\$13,743,439	\$14,893,220	12.69%	\$1,149,781	8.37%
Fringe Benefits	\$31,485,700	\$34,861,800	29.70%	\$3,376,100	10.72%
Equipment	\$706,885	\$716,292	0.61%	\$9,407	1.33%
Contractual	\$5,317,573	\$5,612,652	4.78%	\$295,079	5.55%
Supplies	\$2,062,967	\$2,062,335	1.76%	-\$632	-0.03%
State Aided Materials	\$534,703	\$381,000	0.32%	-\$153,703	-28.75%
Tuition	\$1,186,000	\$1,671,555	1.42%	\$485,555	40.94%
BOCES	\$8,940,081	\$10,163,912	8.66%	\$1,223,831	13.69%
Debt Service	\$7,398,642	\$7,540,719	6.43%	\$142,077	1.92%
Interfund Transfers	\$200,000	\$300,000	0.26%	\$100,000	50.00%
<b>Grand Total</b>	<b>\$109,771,405</b>	<b>\$117,360,097</b>		<b>\$7,588,692</b>	<b>6.91%</b>

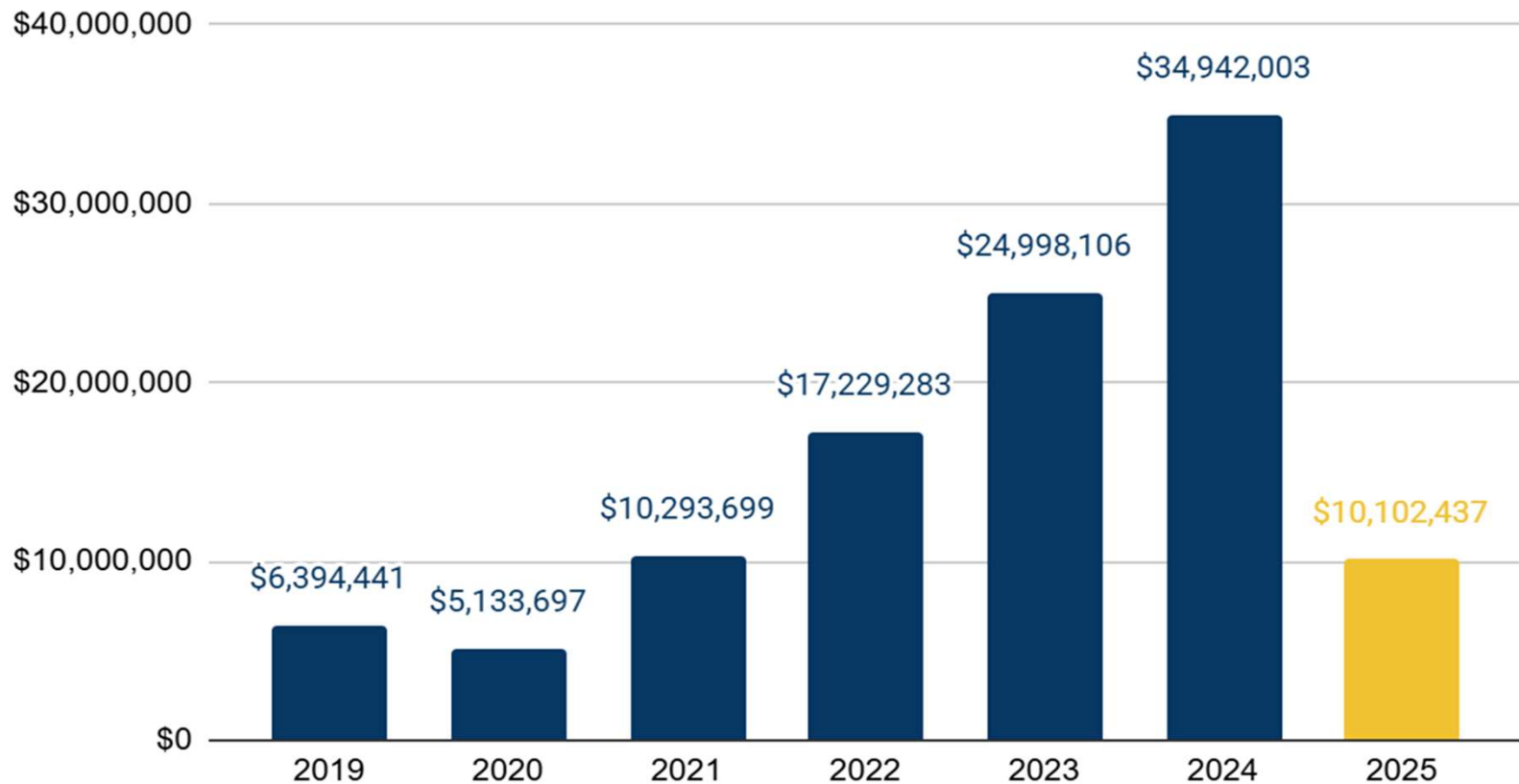
# Comparison of Revenue to Expense

	2025-2026 Adopted	2026-2027 Projected	\$ Change	% Change
<b>Local Sources</b>				
Tax Levy	\$ 60,523,516	\$63,120,505	\$2,596,989	4.29%
Other	\$ 5,055,679	\$4,990,343	(\$ 65,336)	-1.29%
Total Local Sources	\$ 65,579,195	\$68,110,848	\$2,531,653	3.86%
State Sources	\$40,433,900	\$41,490,380	\$ 1,056,480	2.61%
Federal Sources	\$100,000	\$100,000	\$0	0%
<b>Total Revenue</b>	<b>\$106,113,095</b>	<b>\$109,701,228</b>	<b>\$3,588,133</b>	<b>3.38%</b>
<b>Proposed Expenditures</b>	<b>\$109,771,405</b>	<b>\$117,360,097</b>	<b>\$7,588,692</b>	<b>6.91%</b>
	<b>-\$3,658,310</b>	<b>-\$7,658,869</b>		

# Highlights



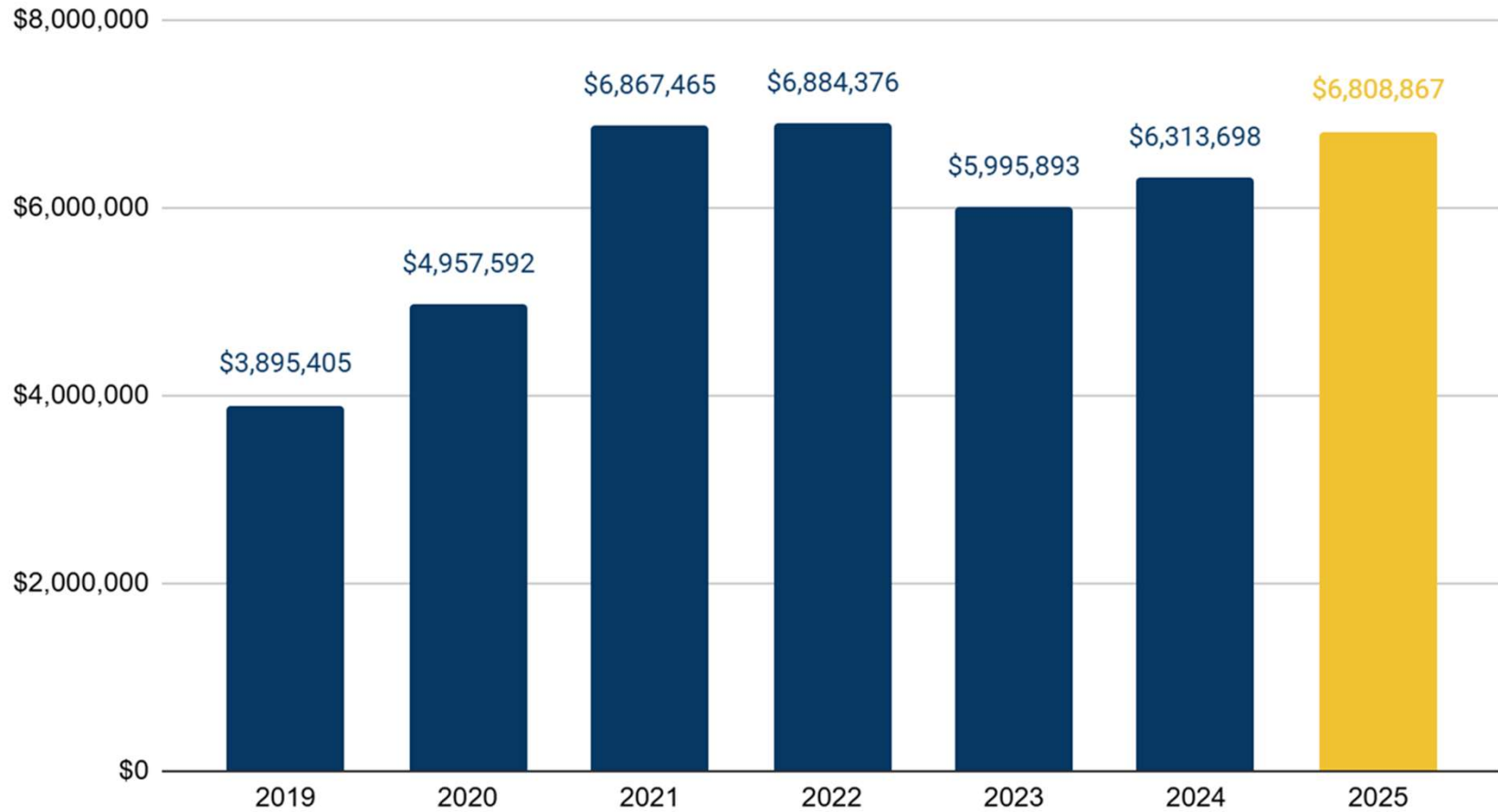
# Reserves @ June 30, 2025



# Reserves

	2019	2020	2021	2022	2023	2024	2025
Employee Retirement System (ERS)	\$265,682	\$569,667	\$1,071,376	\$1,074,027	\$1,110,514	\$1,169,376	\$1,229,178
Teachers Retirement System (TRS)	\$533,200	\$1,066,198	\$1,569,397	\$1,573,279	\$1,626,728	\$1,712,950	\$2,490,748
Capital Reserve	\$2,499,037	\$176,105	\$3,426,234	\$10,344,907	\$19,002,213	\$28,628,305	\$3,293,570
Reserve for Unemployment Insurance	\$481,372	\$423,593	\$359,863	\$360,754	\$373,009	\$392,780	\$412,867
Employee Benefit Liability (EBALR)	\$1,072,154	\$1,006,993	\$1,110,014	\$1,112,760	\$1,030,310	\$1,084,920	\$1,140,403
Workers Compensation Reserve	\$267,905	\$296,924	\$497,815	\$499,046	\$516,000	\$543,350	\$571,137
Tax Certiorari Reserve	\$446,607	\$753,306	\$1,470,566	\$1,474,204	\$522,177	\$549,855	\$60,062
Reserve for Liability	\$828,484	\$840,911	\$788,434	\$790,306	\$817,155	\$860,467	\$904,472
<b>Total</b>	<b>\$6,394,441</b>	<b>\$5,133,697</b>	<b>\$10,293,699</b>	<b>\$17,229,283</b>	<b>\$24,998,106</b>	<b>\$34,942,003</b>	<b>\$10,102,437</b>

# Reserves Excluding Capital



# Next Steps

- Continue to monitor the development of the New York State Budget.
- Look for efficiencies within the budget.
- Update to the Board on March 26th.



# BUDGET CALENDAR REVIEW

## **Thursday March 26th**

Update on any changes

## **Thursday April 16th**

Review final budget and adopt

## **Tuesday May 5th**

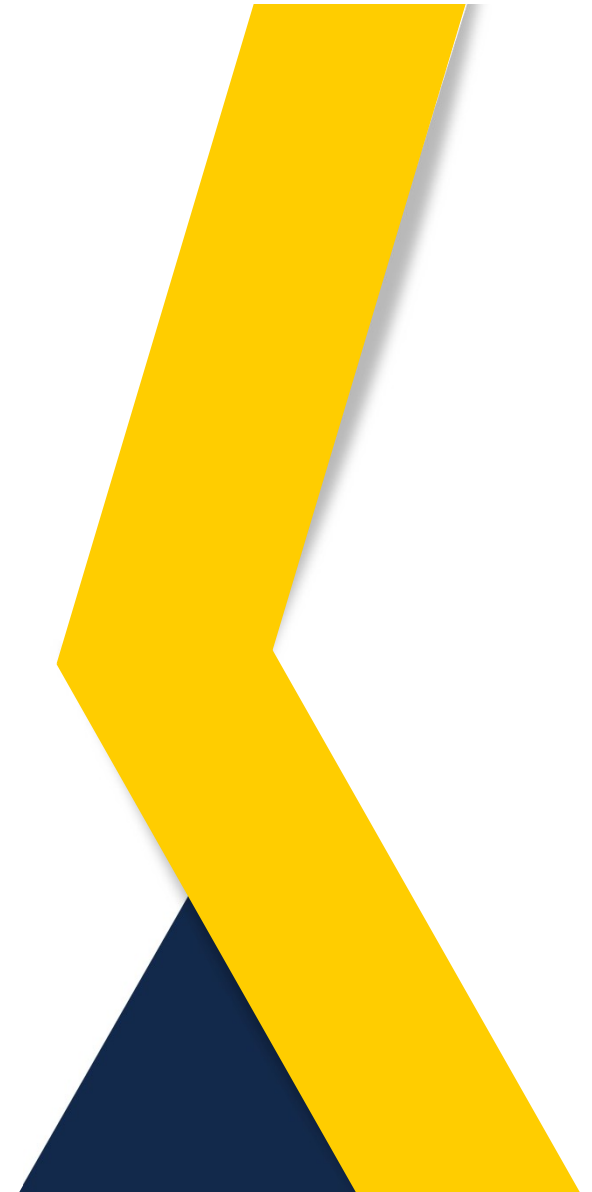
Budget Hearing  
Meet the Candidates

## **Tuesday May 12th**

Voter Registration in District Office

## **Tuesday May 19th**

Budget Vote and BOE Election



QUESTIONS?

