WASHINGTONVILLE CENTRAL SCHOOL DISTRICT

2026-2027

Non-Instructional Budget Presentation

Budget Timeline

March 12	**Presentation #1 – Non-Instructional Budget**
March 19	Presentation #2 – Instructional Budget
April 9	Presentation #3 – Revenue
April 21	Budget Adoption
May 7	Budget Hearing
May 19	Budget Vote

2026-27 STRATEGIC ALIGNMENT WITH BUDGET

District Priorities:

Align financial resources directly to educational goals and district mission

Student Outcomes:

Prioritize funding that directly supports student success and program quality

Community Trust:

Build understanding to facilitate informed community participation and support.

Fiscal Challenges

01

Economic Headwinds

Facing national and state economic factors, including inflation and the current interest rate environment.

02

Funding Shifts

Limitations from the Tax Levy Cap formula, which restricts CPI growth to 2% and does not reflect actual economic realities like wage, utility, and transportation cost increases.

03

Historical Fund Balance Use

Reliance on fund balance to offset operational costs creates fiscal stress per NYS Comptroller.

Rising Costs & Obligations

Contractual & Benefits

- Fluctuation in Pension Contributions
- Health Insurance Costs
- BOCES Fees / BOCES Capital Project

Enrollment & Student Needs

- Special Education Needs
- Out of District Tuition / Transportation
- New Enrollment
- Least Restrictive Environment
- English Language Learners
- Technology Upgrades for 1:1 Devices
- Governmental Mandates without Funding

Year to Year Budget Variances

Without any new initiatives, the following budget variances will occur:

Mandated and Contractual	External & Service Costs	Operational Costs
Salaries (Contractual)	BOCES Cost of Services	Technology Infrastructure
Debt Service (Per schedule)	BOCES Administrative Charge	Facilities (ongoing maintenance)
Special Education tuitions	BOCES Capital Project	Transportation
	Insurance Costs: (Note: A 5% increase to building and contents is anticipated.)	Equipment/Vehicle Needs

Note: Salaries are contractual. Supplies, Equipment, and Maintenance costs are subject to inflationary pressures.

2026-27 Budget Parameters

1. Under the Property Tax Levy Cap, our tax levy has a ceiling
2. Our State Aid is defined to us by the State
3. As the budget must balance, expenditures cannot exceed revenues
4. The District has historically been appropriating Fund Balance to balance the budget.
5. Appropriated Fund Balance is only available if the prior year has a surplus of revenue over expenditures
6. Using "one shot" revenues such as Appropriated Fund Balance and Reserves to offset operational costs are factors that lead to Fiscal Stress as defined by the NYS Comptroller

Our revenue has limitations and dictates what we can spend – not the other way around.

2026-27 Tax Cap Calculation

1 The "2% Tax Cap"

Often referred to as 2% because one component is limited to the lesser of CPI or 2%

2 CPI Factor

Inflation factor for 2026-2027 is actually 2.63%, but the Tax Cap limits CPI to 2%

3 Tax Base Growth

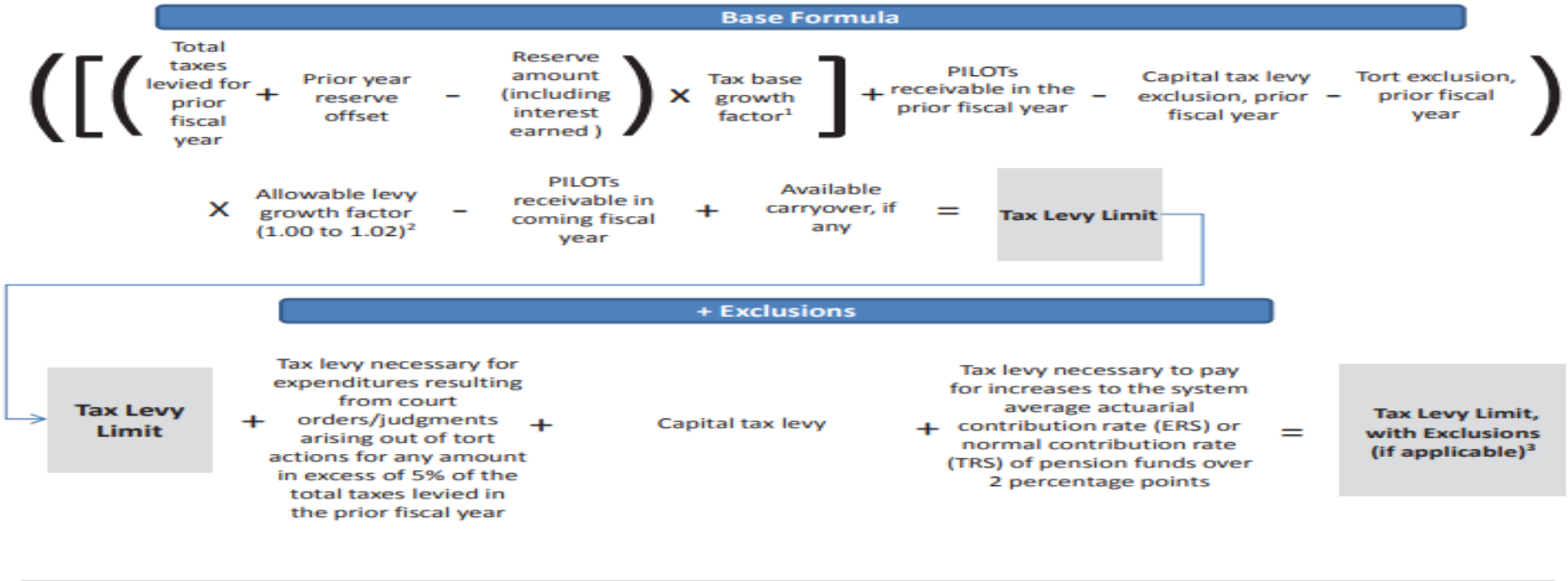
Another factor is the Tax Base Growth Factor – this year increased from 0.70% to 1.29%.

4 SED/OSC Exclusions

Includes exclusions for PILOTs, Tort Actions, Capital Expenditures, and Retirement rate increases > 2%

Tax Cap Formula

Formula for Determining Tax Levy Limit: School Districts



[1] Tax base growth factor: Based on Tax and Finance determination of "quantity change," such as new construction, newly taxable status of existing property, or measurable improvements to taxable property within the boundaries of the local government or school district.

[2] Allowable levy growth factor: Lesser of 1.02 or inflation factor (percent change in CPI for the 12 month period ending 6 months before the start of the coming fiscal year over the prior 12-month period), but never lower than 1.00.

[3] If school districts propose to exceed this, they must get 60% voter approval for an override.

$ 2026-2027 Property Tax Levy Cap

Prior Year Tax Levy (2025-26)		**67,671,669**
Tax Base Growth Factor	x	**1.0129**
		68,594,623
Prior Year PILOTs	+	**50,000**
Prior Year Exemptions	–	**(2,290,403)**
Adjusted Prior Year Tax Levy		**66,304,220**
Allowable Growth Factor (lesser of 2% or CPI)	x	**1.02**
		65,431,256
PILOTs in current year (2026-27)	–	**(50,000)**
Available Carryover (if any)		0
Exemptions in current year (2026-27)	+	**2,347,457**
Projected Maximum Allowable Tax Levy		**69,927,762**
% Increase		**3.334%**
$ Increase		**$2,256,103**

2026-2027

Non-Instructional Budget

Non-Instructional Budget by Function

General & Central

- **Board of Education**
- **Central Administration**
- **Finance**
- **Staff**
  - Legal
  - Personnel
  - Records Management
  - Public Information
- **Central Services**
  - Operations & Maintenance
  - Security
  - Central Printing
  - Non-Instructional Technology

Special & Transportation

- **Special Items**
  - Insurance
  - School Assoc. Dues
  - Judgements & Claims
  - Tax Refunds
  - BOCES Admin/Capital/Rent
- **Pupil Transportation**

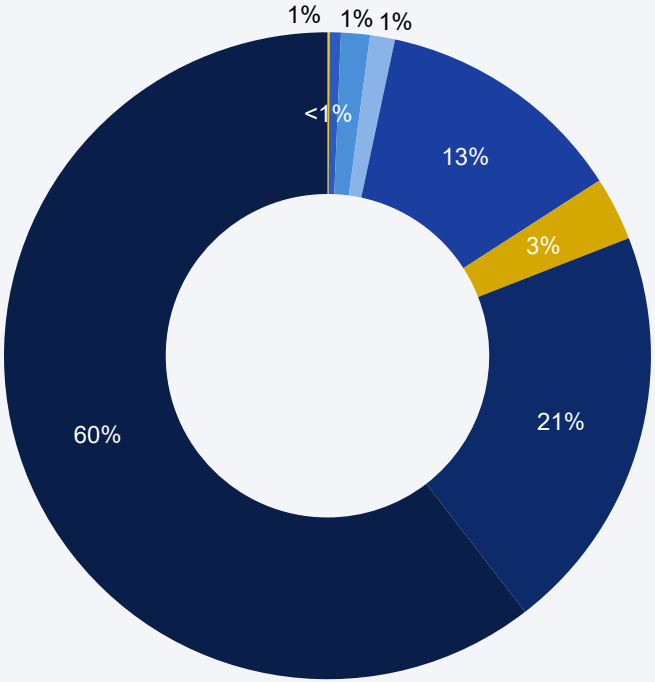
Undistributed

- **Undistributed**
  - Employee Benefits
  - Debt Service
  - Inter-fund Transfers

Projected Budget by Function

Budget Section	2026-27 Proposed Budget	2025-26 Budget	$ Change
Board of Education	$81,403	$89,116	($7,713)
Central Admin	$398,090	$376,362	$21,728
Finance	$1,037,048	$999,888	$37,160
Staff	$898,495	$882,948	$15,547
Central Services	$9,028,715	$8,504,890	$523,825
Special Items	$2,297,024	$2,207,800	$89,224
Pupil Transportation	$14,738,218	$13,707,276	$1,030,942
Undistributed	$43,571,352	$43,562,099	$9,253
Total	$72,050,345	$70,330,379	$1,719,966

Distribution by Function



- Board of Ed <1%
- Central Admin 1%
- Finance 1%
- Staff 1%
- Central Svcs 13%
- Special Items 3%
- Transportation 21%
- Undistributed 60%

Non-Instructional Budget by Object

Salaries

- Instructional (TRS)
- Non-Instructional (ERS)

Contractual & Supplies

- Equipment
- Contractual
  - Equip Rental/Maint
  - Security
  - Travel & Conference
  - Dues and Fees
- Supplies
- BOCES

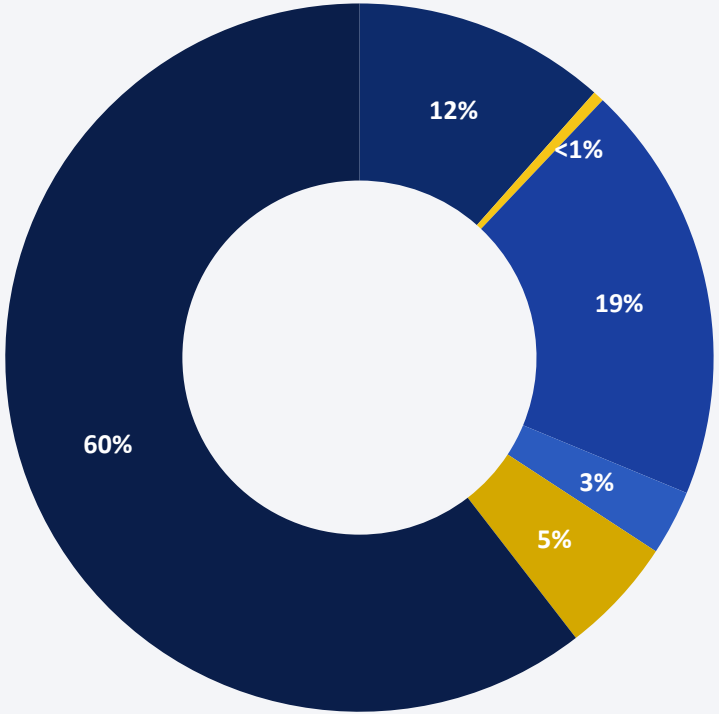
Other

- District Insurance
- Debt Service
- Employee Benefits
- Inter-Fund Transfers

Projected Budget by Object

Item	2026-27 Proposed Budget	2025-26 Budget	$ Change
Salaries	$8,313,681	$8,194,670	$119,011
Equipment	$368,500	$172,500	$196,000
Contract Services	$13,823,103	$12,671,600	$1,151,503
Supplies	$2,140,157	$2,160,878	($20,721)
BOCES Services	$3,833,552	$3,568,632	$264,920
Other	$43,571,352	$43,562,099	$9,253
Total	**$72,050,345**	**$70,330,379**	**$1,719,966**

Distribution of Object Codes



- Salaries (12%)
- Equipment (<1%)
- Contract Svcs (19%)
- Supplies (3%)
- BOCES (5%)
- Other (60%)

Summary of Major Changes

01

Salaries & Benefits

Contractual increases – CSEA Negotiations.

02

Security

Continued investment in district-wide security infrastructure and personnel

03

Technology

Infrastructure equipment, bandwidth, and 1:1 device refresh

04

Transportation

Contracted transportation – Out of District Private / Parochial / Special Ed.
Purchase of buses (Separate Proposition)

05

Capital Projects (BOCES and District)

Voter Approved – continued capital project contributions

Bus & Vehicle Proposition – $1,972,000

Proposition Breakdown

- Eight (8) 71-Passenger Buses
- Three (3) 30-Passenger Buses
- Two (2) 6-Passenger Suburbans

Why a Fleet Plan?

A fleet replacement plan is the safest, most cost effective, and most predictable way to budget for vehicle needs.

Rotational Schedule Benefits

- Steady State Aid Reimbursement (~72%)
- Predictable Equipment Costs
- Reduced Parts Inventory
- Reduced Repair Costs
- Newer, Safer Equipment
- Replaces old vehicles past useful life

Capital Reserve Proposition

Proposition Breakdown

To increase the **maximum** amount of the "Districtwide Renovations, Reconstruction, Construction and Improvement Reserve Fund" established by the qualified voters of the District on May 17, 2022, to $20,000,000 (plus interest **and investment** earnings thereon); **with such additional amount to be transferred from unappropriated unassigned fund balance in the general fund at the end of each fiscal year, funds transferred from other existing reserves, and/or legally available funds available to the District to the Capital Reserve Fund.**

Benefits of increasing the Capital Reserve Fund maximum?

Increasing the reserve limit allows the district to plan future capital projects with a lower tax impact to the taxpayer.

Example from the Approved 2024 Capital Project

Initial funding for the 2024 Capital Project was sourced from $7.5M in Capital Reserve Funds, thereby postponing the issuance of debt. This strategic use of savings delayed our first debt payment until the 2026-2027 school year.

Questions?

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