



2026-2027 Administration's Proposed Budget & Budget Hearing II



*Presented by:
Finance Advisory Committee & District Administration
March 10, 2026*

2026-2027 Budget Development Process

January 13, 2026

Budget Hearing I

- Five-Year Fiscal Trend Analysis
- Property Tax Cap Formula
- Principals' Overview



March 24, 2026

Budget Hearing III

- Interscholastic Athletics
- Operations and Maintenance
- Transportation Services
- Revenue

April 21, 2026

Budget Adoption

**RESCHEDULED
DUE TO WEATHER**



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Administration's Proposed Budget



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(6:30 a.m. – 9:00 p.m.)



2026-2027 Budget Guidelines

A fiscally sound and responsible budget will be prepared, using a K-12 approach, while controlling expenditure growth and taking into account:



Board goals



Enrollment projections



Quality of educational programs and facilities



Staffing needs



Compliance with all Federal and State mandates



Revenue and expenditure projections and factors



Review of debt service and investments



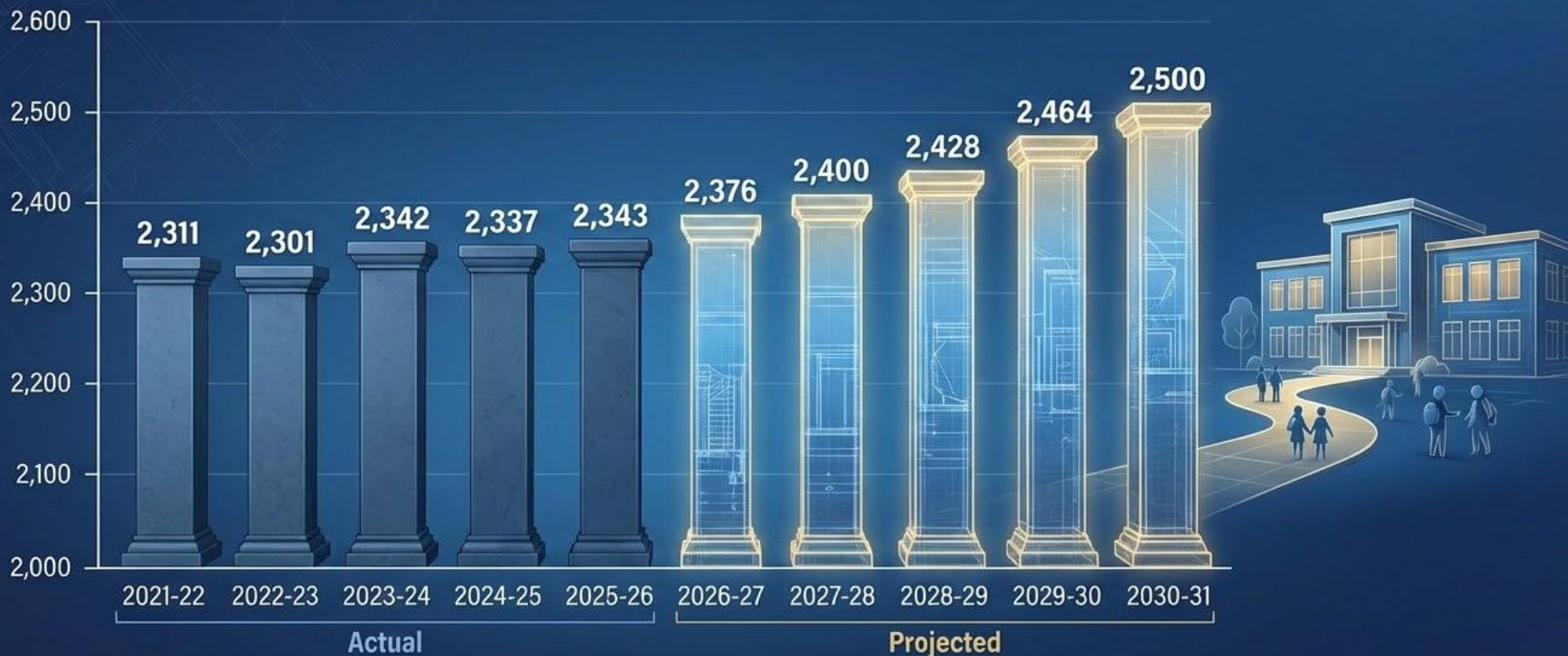
Facilities needs based on an evolving Capital Asset Preservation Plan



Replacement of District equipment based on needs analysis

The Board and Administration will continue efforts to sustain and build community support and understanding through communications outreach.

District Enrollment 2021-2031

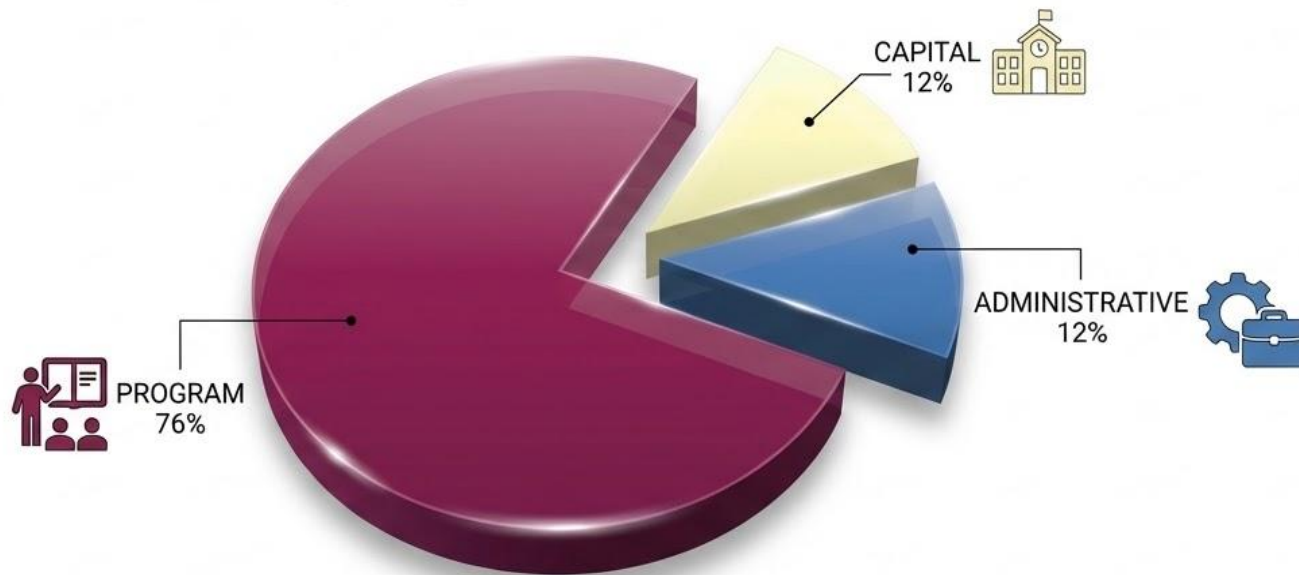


BYRAM HILLS CENTRAL SCHOOL DISTRICT

2026-27 ADMINISTRATION'S PROPOSED BUDGET

BY COMPONENT

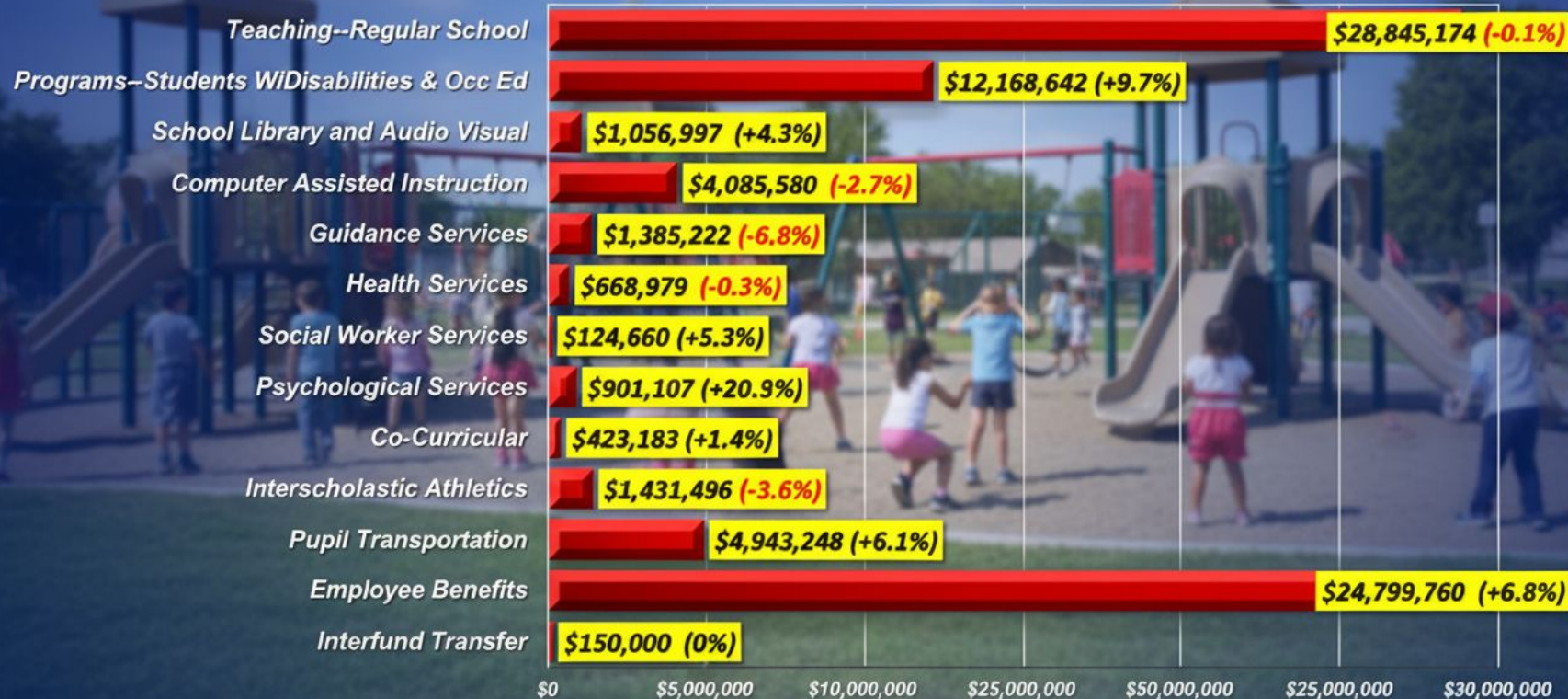
\$106,142,956 -1.10%



2026-27 Administration's Proposed Budget

Program: \$80,984,048 (76.3% of Total)

Overall Increase: +3.6%



2026-27 Administration's Proposed Budget

Capital: \$12,281,962 (11.6% of Total)

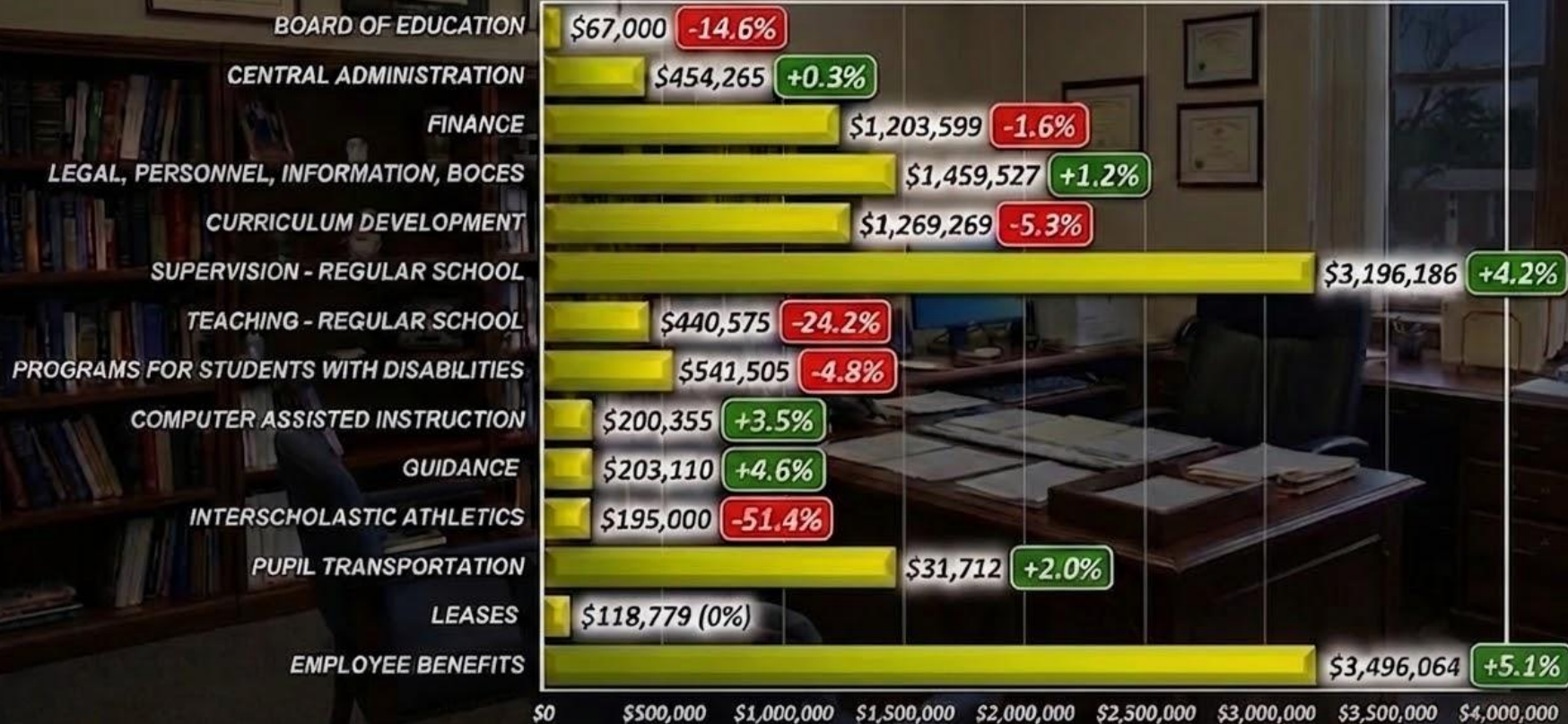
Overall Decrease: -24.0%



2026-27 Administration's Proposed Budget

Administrative: \$12,876,946 (12.1% of Total)

Overall Decrease: -1.1%





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S**

Major Budget Drivers

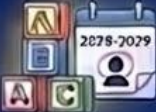
Mandated Pension Costs

- Teachers Retirement System (TRS) 
- Employees Retirement System (ERS) 

Contractual Costs

- Salary 
- Health Insurance  
- Medicare 

Issues of Concern for Public Schools

-  **Lack of Meaningful Mandate Relief**
-  **Federal Funding for Education**
-  **Mandate to Convert to Electric Buses**
-  **Pre-K Mandate (28-29)**
-  **Special Education Services Extended to Age 22**
-  **Potential NYSTRS Pension Reform**
-  **Student Mental Health**
-  **School Safety**
-  **Regional Cost Index & Tax Cap Revision**

ADMINISTRATION'S PROPOSED BUDGET 2026-2027



2025-2026 Budget **\$107,327,289**

Administration's Proposed
2026-2027 Budget **\$106,142,956**

 Budget to Budget Decrease
-\$1,184,333 or -1.10%



Review of Maximum Allowable Tax Levy Calculation



School Year

2025-2026 Tax Levy		92,791,008
Tax Base Growth Factor	X	1.0084
	=	93,570,452
2025-2026 PILOTS	+	2,461,375
	=	96,031,827
2025-2026 Exemptions	-	4,090,604
Adjusted 2025-2026 Tax Levy		91,941,223
Allowable Growth Factor (<CPI or 2%)	X	1.0200
	=	93,780,048
2026-2027 PILOTS	-	2,359,325
Tax Levy Limit (before exclusions)		91,420,723
2026-2027 Exemptions*	+	431,315
Maximum Allowable Tax Levy	→	91,852,038

**Maximum Allowable
Tax Levy:**

-\$938,970 or -1.01%



**Byram Hills CSD will need
to exceed the Tax Cap
which will require voter
approval of **above 60%**.**

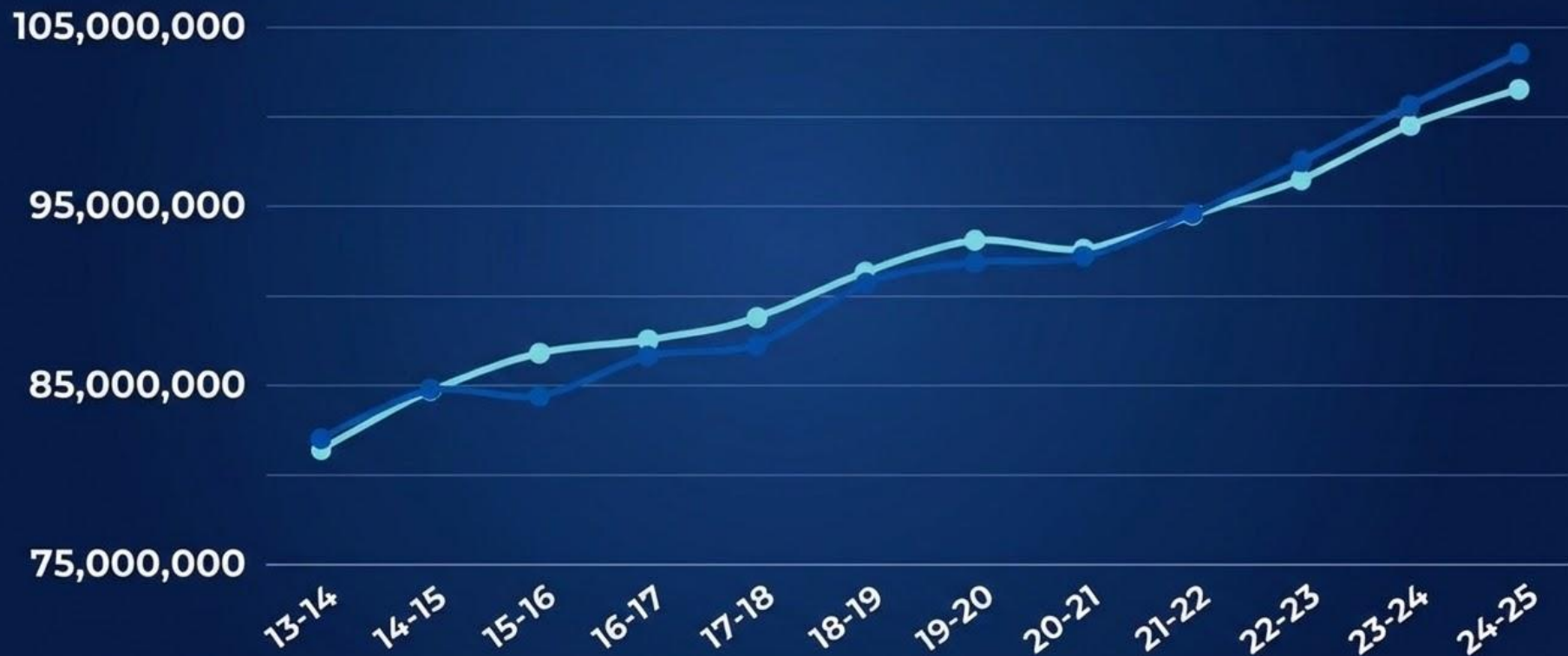
****Due to expiring debt, reduction of CAPP and
bus purchases for 2026-2027***

Review of Prior Years Maximum Allowable Tax Levy

 School Year	 Maximum Allowable Tax Levy	 Final Proposed Tax Levy	 Percentage Below Max	 Dollars Below Max
2012-2013	2.05%	1.72%	-0.33%	-\$228,603
2013-2014	3.61%	3.49%	-0.13%	-\$90,848
2014-2015	3.61%	3.58%	-0.03%	-\$24,800
2015-2016	2.20%	1.83%	-0.36%	-\$274,274
2016-2017	0.43%	0.41%	-0.02%	-\$15,605
2017-2018	1.15%	1.10%	-0.05%	-\$38,489
2018-2019	4.59%	3.42%	-1.17%	-\$920,227
2019-2020	2.64%	1.94%	-0.70%	-\$568,678
2020-2021	1.54%	1.00%	-0.54%	-\$445,694
2021-2022	2.57%	1.00%	-1.57%	-\$1,311,205
2022-2023	2.50%	1.84%	-0.66%	-\$560,365
2023-2024	1.93%	1.93%	-	-
2024-2025	3.28%	3.28%	-	-
2025-2025	2.43%	2.43%	-	-
2026-2027	-1.01%	NEED TO EXCEED THE TAX CAP FOR 2026-2027		
Total \$ Below Maximum Allowable Tax Levy				-\$4,478,788

Expenditures Vs Revenues - Historical

● Revenues ● Expenditures



Strategic Use of Reserves



School Year	Reserves Used to Balance Budget
2022-2023	818,532
2023-2024	1,213,808
2024-2025	2,540,641
2025-2026 (Estimated Use of Reserve)	3,695,657
TOTAL	8,268,638

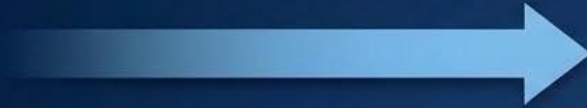
2024-2025 Reserve Balance	2025-2026 Estimated Reserve Balance
6,266,634	2,570,977

Financial Outlook: 2026-27 Tax Levy Effect on Projected 2028-2029 Budget

Proposed Tax Levy Options for 2026-2027

Projected 2028-2029 Budget Outcome

3.99%



Projected Deficit Over (-800K)

4.71%



Projected Deficit Over (-175K)

4.99%



Projected Surplus Over 100K

5.25%



Projected Surplus Over 350K



SPECIAL REPORT BUDGET HEARING II

March 10, 2026

Programs For Students With Special Needs

Computer Assisted Instruction

Art and Music Instruction

Curriculum Development



ADMINISTRATION'S PROPOSED 2026-27 BUDGET PROGRAMS FOR STUDENTS WITH SPECIAL NEEDS

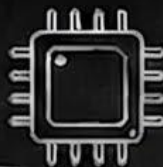


	2025-26 BUDGET	ADMINISTRATION'S PROPOSED 2026-27 BUDGET	VARIANCE 2025-26 \$	FROM BUDGET %
SALARIES	7,780,165	7,956,553	176,388	2.3%
EQUIPMENT	2,000	2,000	-	-
CONTRACTUAL & OTHER	3,058,895	3,515,180	456,285	14.9%
BOCES SERVICES	725,000	1,080,414	355,414	49%
MATERIALS & SUPPLIES	<u>34,898</u>	<u>31,000</u>	<u>-3,898</u>	<u>-11.2%</u>
TOTAL	11,600,958	12,585,147	984,189	8.5%



ADMINISTRATION'S PROPOSED 2026-27 BUDGET

COMPUTER ASSISTED INSTRUCTION



SALARIES

2025-26
BUDGET

1,524,118

ADMINISTRATION'S
PROPOSED
2026-27 BUDGET

1,482,585

VARIANCE
2025-26
\$

-41,533

FROM
BUDGET
%

-2.7%

EQUIPMENT

19,000

18,500

-500

-2.6%

CONTRACTUAL
& OTHER

59,160

35,350

-23,810

-40.3%



BOCES
SERVICES

2,447,745

2,450,000

2,255

.10%

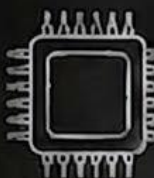
MATERIALS &
SUPPLIES

343,520

299,500

-44,020

-12.8%



TOTAL

4,393,543

4,285,935

-107,608

-2.5%





ADMINISTRATION'S PROPOSED 2026-27 BUDGET

MUSIC INSTRUCTION



SALARIES

EQUIPMENT

CONTRACTUAL
& OTHER

BOCES
SERVICES

MATERIALS &
SUPPLIES

TOTAL

2025-26 BUDGET	ADMINISTRATION'S PROPOSED 2026-27 BUDGET	VARIANCE 2025-26 \$	FROM BUDGET %
1,658,577	1,537,933	-120,644	-7.3%
16,000	14,000	-2,000	-12.5%
53,000	46,250	-6,750	-12.7%
30,000	25,000	-5,000	-16.7%
39,300	36,274	-3,026	-7.7%
1,796,877	1,659,457	-137,420	-7.6%





ADMINISTRATION'S PROPOSED 2026-27 BUDGET

ART INSTRUCTION



SALARIES

CONTRACTUAL
& OTHER

MATERIALS &
SUPPLIES

TOTAL

2025-26 BUDGET	ADMINISTRATION'S PROPOSED 2026-27 BUDGET	VARIANCE 2025-26 \$	FROM BUDGET %
1,246,066	1,253,786	7,720	0.6%
3,000	2,500	-500	-16.7%
<u>77,300</u>	<u>69,900</u>	<u>-7,400</u>	<u>-9.6%</u>
1,326,366	1,326,186	-180	-0.01%





ADMINISTRATION'S PROPOSED 2026-27 BUDGET

CURRICULUM DEVELOPMENT & SUPERVISION



SALARIES

2025-26
BUDGET

ADMINISTRATION'S
PROPOSED
2026-27 BUDGET

VARIANCE
2025-26
\$

FROM
BUDGET
%

762,742

729,269

-33,474

-4.4%

CONTRACTUAL
& OTHER

201,500

170,000

-31,500

-15.6%

BOCES
SERVICES

280,000

280,000

-

-

MATERIALS &
SUPPLIES

96,000

90,000

-6,000

-6.3%

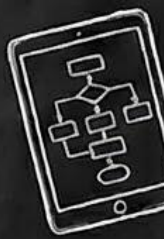
TOTAL

1,340,242

1,269,269

-70,973

-5.3%



BYRAM HILLS

CENTRAL SCHOOL DISTRICT

Curriculum Budget 2026-2027

Goals & Implications



Dr. Tim Kaltenecker
Deputy Superintendent

Board of Education
March 10, 2026

TOPIC	GOALS FOR 2026-2027	BUDGET IMPLICATIONS
Literacy	<i>The District's 4-year K-5 literacy study has resulted in many curricular, instructional, and assessment changes, including a new phonics curriculum. We are currently reviewing core reading and writing programs and will recommend conducting a full scale pilot next year.</i>	● Purchase of K-5 core literacy curricular ● Provide teacher training ● Purchase additional materials (decodable books, literature, and anthologies) ● Provide expert consultant support
Mathematics	<i>Continue to provide support for advanced learners and differentiation in the K-5 math classroom through the use of rich tasks and advanced math topics.</i>	● Purchase materials for advanced learners program ● Provide expert consultant support and training
Science	<i>Implement a full-scale pilot of a new science curriculum.</i>	● Purchase new science program ● Provide teacher training
MTSS	<i>Continue to pilot a universal screener, diagnostic, and progress monitoring assessments.</i>	● Purchase assessment tools ● Provide teacher training
New Graduation Requirements	<i>Review the impact of the new graduation requirements and the portrait of a graduate on the K-5 curriculum and program.</i>	● Provide teacher training on the new state requirements and the portrait of the graduate

TOPIC	GOALS FOR 2026-2027	BUDGET IMPLICATIONS
New Graduation Measures	<i>The change in the NYS graduation measures requires extensive review and evaluation of current curriculum and assessments. As a result of the decoupling of Regents exams from graduation requirements, the District will consider changes to assessments, such as capstone projects and performance-based assessments, where students demonstrate their knowledge of the learning standards. Additionally, we will study the new reformatting of the learning standards (to be released by the summer of 2027), and the impact on our programs due to the new credit requirements.</i>	• Attend regional training and collaboration across networks • Provide administrator and teacher training • Provide expert consultants
Department Specific Areas of Focus	<i>The directors and chairpersons will engage in an extensive review of their curriculum, instruction, and assessments aligned to the new NYS portrait of a graduate and changes in the graduation requirements. This review will include identify existing assessments and areas in which we align with the portrait and areas where new curriculum and assessments are needed. They will identify goals to meet the new requirements by 2029.</i>	• Attend regional sessions • Provide teacher training • Provide expert consultants • Purchase curricular materials as needed
MTSS	<i>Continue to evaluate the support systems for students not meeting standards, including differentiation in the classroom, tier 2 and tier 3 interventions, and assessment tools to screen, diagnose, and progress monitor students.</i>	• Provide administrator and teacher training • Provide expert consultants
Artificial Intelligence	<i>Continue to study AI and evaluate the impact on teachers' use in the classroom, student use on assignments, and impact on college applications and admissions. Adjust curriculum, instruction, and homework assignments as appropriate.</i>	• Attend regional sessions • Provide teacher training • Provide expert consultants



Creating citizens of the world!

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Revenues—To Be Presented March 24th

Revenue presentation will include:



State Aid



Tax Levy



Reserve Balances



***Equalization Full Value
Per Town***



Estimated Tax Rates



True Value Tax Rate



BYRAM HILLS

CENTRAL SCHOOL DISTRICT



Questions:

For additional information regarding the 2026-2027 Budget, please visit the District website at:



www.byramhills.org

or Email:



kseibert@byramhills.org