

CLARENCE CENTRAL SCHOOL DISTRICT

Together We Make Learning A Way Of Life

2026-27

Budget Planning Update

March 16, 2026





Agenda

- Budget Calendar and Timeline
- Updated Revenue Projections
- Updated Expenditure Assumptions
 - Focus On:
 - Instruction
 - Student Support Services
 - Athletics
- Next Steps
- Vote Day Information





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Budget Calendar and Timeline



Budget Calendar and Timeline

October	Budget process starts
December	Budget review with Buildings and Departments
January 12	Budget Study Session 1
January 16	NYS Governor's Office puts out a budget
February 9	Budget Study Session 2
March 1	Tax levy limit calculation due
*March 16	Budget Study Session 3
April 21	Budget Adoption
May 11	Budget Hearing
May 19	Annual Budget Vote and BOE Election





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Updated Revenue Projections



Updated Revenue Projections

- School Property Tax Cap
 - Filed March 1st: $3.64\% = \$2,153,852$
 - Includes Growth Factor:
 $1.13\% = \$667,863$
 - Slight increase in anticipated tax rate
 $\$10.11/\text{thousand}$ to $\$10.36/\text{thousand}$





Tax Levy vs. Tax Rate

- Tax Levy
 - The amount of money raised via property taxes as a revenue in the school budget
 - The levy is determined by subtracting the total spending number in the budget from all other sources of revenue
- Tax Rate
 - The dollar per thousand number needed to raise the total tax levy
 - Determined by dividing the total assessed value of a Town by the total tax levy to be raised



Historical Tax Rate Calculations

Year	Estimated Rate	Actual Rate	Difference
2026-27	\$10.36	?	?
2025-26	\$10.31	\$10.11	(\$0.20)
2024-25	\$10.35	\$10.06	(\$0.29)
2023-24	\$13.15	\$12.93	(\$0.22)
2022-23	\$13.98	\$12.98	(\$1.00)
2021-22	\$14.15	\$13.92	(\$0.23)
2020-21	\$14.18	\$13.88	(\$0.30)
2019-20	\$13.98	\$13.90	(\$0.08)
2018-19	\$14.99	\$13.67	(\$1.32)
2017-18	\$14.67	\$14.49	(\$0.18)



Updated Revenue Projections

- NY State Aid
 - Governor's Calculations -
1% Minimum Increase
 - Assembly and Senate One House Budgets -
2% Minimum Increase
- Federal Title Grants
 - Anticipated Federal Funds: \$1,474,397
 - Uncertainty from Washington, D.C.
- Planned use of Fund Balance
 - Appropriated Fund Balance: \$2,500,000
- Erie County Sales Tax
 - Estimated \$6.4 Million





Updated Expenditure Assumptions



Updated Expenditure Assumptions

- Healthcare
 - \$874,628 increase (7.46%)
- TRS/ERS Rates
 - ERS \$60,968 increase (2.8%)
 - TRS \$-138,574 decrease (-3.9%)
- BOCES Vocational Programs
 - \$199,484 increase (17%)
- Nurses
 - \$101,205 increase (11%)
- Special Education
 - Estimated \$898,499 increase





*Expenditures:
Focus On Instruction*



Expenditures: Focus On Instruction

Key Department Information

- Maintain college bearing credit course offerings
 - More than 20 A.P.
 - 5 S.U.P.A.
 - 4 Dual Enrollment College Courses
- R.I.S.E program at Clarence High School
(Red-Devil Individualized School Experience)
- Academies/Pathways/Graduation Enhancements (Promotion of programs resulting in an increase in interest/enrollment)
 - Addition of Leadership Academy





Expenditures: Focus On Instruction

Object	2025-26	2026-27	Percent Change
Staff	\$29,904,727	\$30,696,182	2.65%
Equipment	\$137,980	\$92,980	-32.61%
Contractual	\$1,355,325	\$1,595,352	17.71%
Supplies	\$463,756	\$446,076	-3.81%
Total	\$31,861,788	\$32,830,590	3.04%



Expenditures: Focus On Instruction

Items of Note

- Enrollment based adjustments
 - Anticipate addition of 1.0 FTE at Harris Hill
- Ongoing review of secondary enrollment and class sizes





*Expenditures:
Focus On Student Support Services*



Expenditures: Focus On Student Support Services

Key Department Information

- Commitment to Extended School Year (ESY)
- Prioritization to bring students back to District





Expenditures: Focus On Student Support Services

Object	2025-26	2026-27	Percent Change
Staff	\$8,003,646	\$8,341,098	4.22%
Equipment	\$20,000	\$20,000	0.00%
Contractual	\$4,854,120	\$5,420,347	11.66%
Supplies	\$42,600	\$37,420	-12.16%
Total	\$12,920,366	\$13,818,865	6.95%



Expenditures: Focus On Student Support Services

Support Services	2025-26	2026-27	Percent Change
Counselors	\$1,055,028	\$1,084,908	2.83%
Nursing/Health services*	\$913,589	\$1,014,794	11.08%
Psychologists	\$695,546	\$713,612	2.60%
Social Workers/FSC**	\$342,422	\$369,234	7.83%
Total	\$3,006,585	\$3,182,548	5.85%

**Increases due to increased rates for nurses*

***End of NYS grant funding*



Expenditures: Focus On Student Support Services

Items of Note

- CSE Determinations
- Anticipated Staffing Changes
 - Additions
 - 1.0 FTE CMS Special Education teacher
 - 1.0 FTE CMS teacher aide





*Expenditures:
Focus On Athletics*



Expenditures: Focus On Athletics

Key Department Information

- District Information
 - 75 Teams
 - Fall - 30 Teams
 - Winter - 24 Teams
 - Spring - 21 Teams
 - 7-12 Grade Participation
 - 1,734 Student Athletes
 - Males - 991
 - Females - 743
- District Employees
 - 1 Administrator
 - 1 Clerical
 - 1 Supervisor Coordinator
 - 98 Coaches
 - Varsity - 54
 - JV - 21
 - Modified - 21
 - Unified - 2
 - 34 Game Support Workers
(Supervisors of Spectators, Score Clock Operators, Announcers)



Expenditures: Focus On Athletics

Object	2025-26	2026-27	Percent Change
Staff	\$542,660	\$542,660	0.00%
Equipment	\$20,000	\$20,000	0.00%
Contractual	\$208,668	\$222,036	6.41%
Supplies	\$78,542	\$78,542	0.00%
Total	\$849,870	\$863,238	1.57%



Expenditures: Focus On Athletics

Items of Note

- Maintain Athletic and Unified Programming





Next Steps



Next Steps

- Advocate with elected officials
- Revenue and expenditure adjustments
- Prepare communication materials
- Organize for Vote Day





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Vote Day Information



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Vote Day Information

Tuesday, May 19th

7:00 a.m. – 9:00 p.m.

Clarence High School Gymnasium

- Proposition #1: 2026-2027 Budget
- Proposition #2: Bus/Vehicle Purchase
- Board of Education Seats (3)





Email us with any questions

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