WASHINGTONVILLE CENTRAL SCHOOL DISTRICT

2026-2027

Instructional Budget Presentation

March 19, 2026

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.

2026-27 Priority Areas

The Student Experience

We will foster an environment that is safe and inclusive for all learners Pre-K to 12 through purposeful partnerships with all stakeholders.

1	**Ensure that college, career, and civic readiness pathways are designed to enhance the overall student experience, creating a safe and inclusive environment for all learners.**
2	**Create purposeful partnerships with all stakeholders, fostering a sense of belonging and engagement.**

2026-27 Priority Areas

Academic Excellence

We will continuously improve learning within each classroom community.

1	Each classroom community will be dedicated to providing high-quality education that prepares students for their future in higher education, the workforce, or the military.
2	Within these pathways, we will focus on continuous improvement to maximize academic excellence.

2026-27 Priority Areas

Community Connection

We will continue to enhance our communication tools and create diverse opportunities for connection where trust and collaboration flourish.

1	**Strong community connections enhance success in guiding students toward their goals.**
2	**Enhance communication tools, creating diverse opportunities for connection where trust and collaboration flourish.**
3	**Involve not only educators but also parents, agencies, and the wider community in supporting student success.**



2026-27 Fiscal Budget Goals

1. Utilize district’s operating budget to support district goals.
2. Present a balanced budget aligned with the tax levy cap.
3. Leverage grant opportunities and key resources to support student achievement.

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.

Curriculum and Instruction

Curriculum Dev & Supervision

- Professional Development, Supt. Conference days, professional learning resources
- Supervision: Principals, Assistant Principals, office staff and supplies

Special Education

- Teachers, Teaching Assistants, tuitions, instructional resources, supplies

Instruction

- Teachers, textbooks, supplies, Occupational Education/C-Tech

PPS and Technology

Instructional Technology

- Instructional Technology Coaches
- Instructional databases, software and hardware
- Library/Media Center: Librarians, library resources and materials, online reference databases

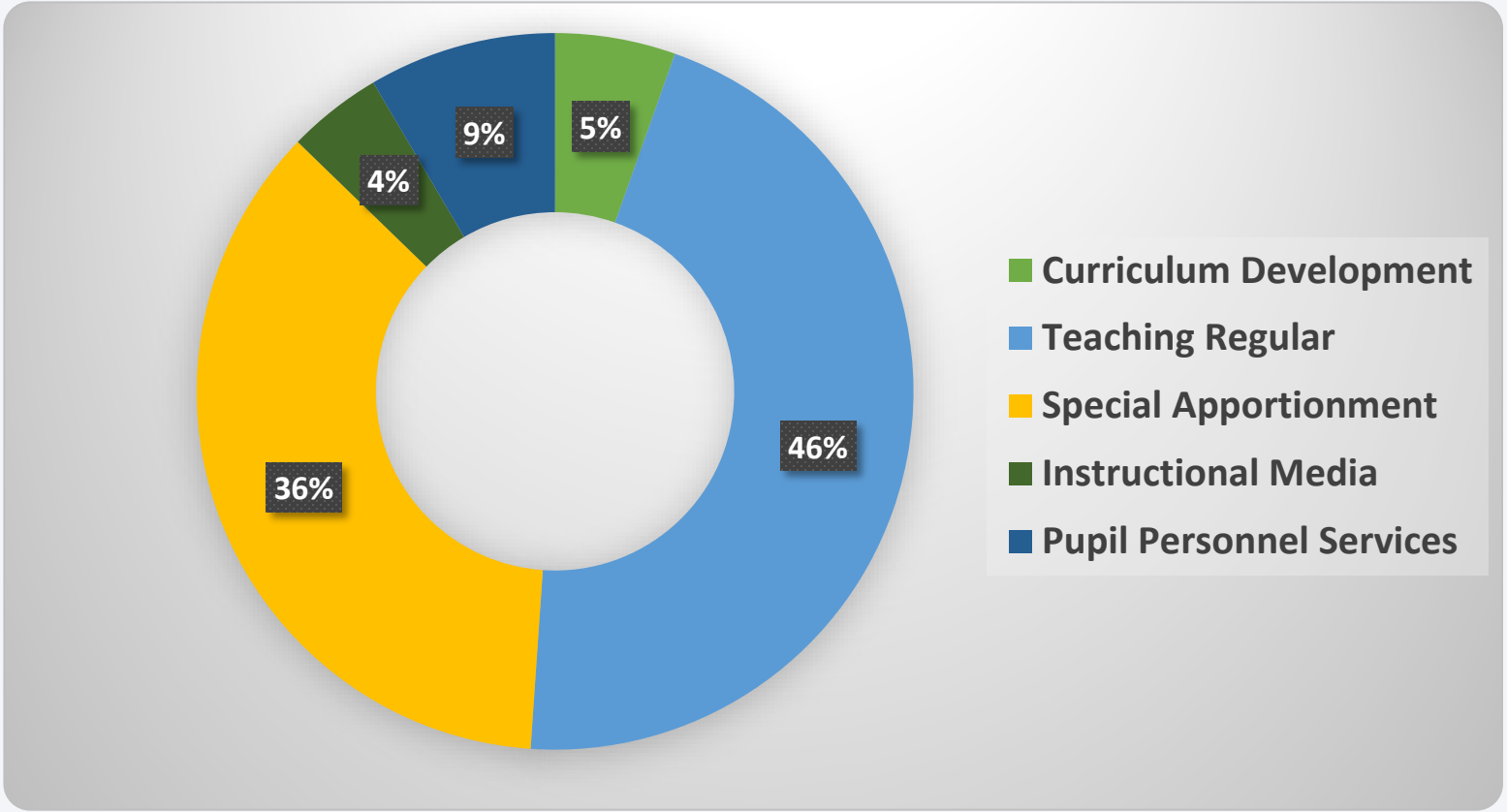
Pupil Personnel Services

- Health Services (Nurses), Psychologists, Social Workers, Related Services
- Guidance: Guidance Counselors and program expense
- Co-Curricular and Interscholastic Athletics

Projected Instructional Budget by Function

Budget Section	2026-27 Proposed	2025-26 Budget	$ Change + or (-)
Curriculum Dev & Supervision	$3,723,002	$3,523,595	$199,407
Teaching Regular Schools	$31,273,993	$28,957,886	$2,316,107
Special Apportionment	$24,777,046	$22,983,443	$1,793,603
Instructional Media	$2,931,780	$2,691,963	$239,817
Pupil Personnel Services	$5,799,091	$5,303,945	$495,218
Total	**$68,504,912**	**$63,460,761**	**$5,044,151**

Distribution by Function



Object Descriptions in the Instructional Budget

Salaries

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

Contractual and Supplies

- Equipment
- Contractual
  - Travel & Conference
  - Dues and Fees
- Supplies
- Software
- BOCES

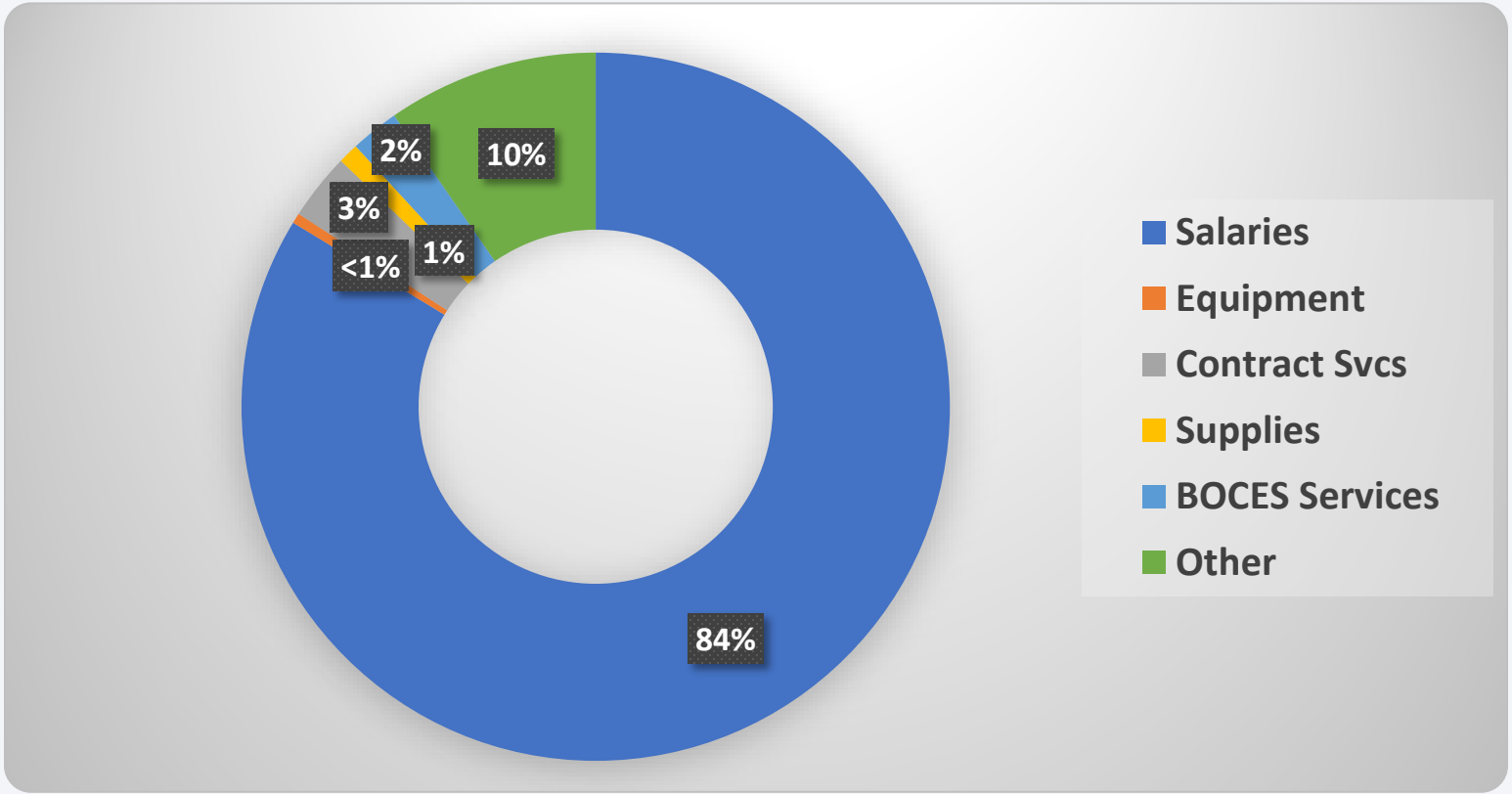
Other

- Out of District Tuition
- Textbooks

Budget Summary by Object Codes

Budget Section	2026-27 Proposed	2025-26 Budget	$ Change + or (-)
Salaries	$48,129,862	$44,382,552	$3,747,310
Equipment	$269,900	$303,795	($33,895)
Contract Services	$1,755,900	$1,537,076	$218,824
Supplies	$537,173	$475,977	$61,196
BOCES Services	$12,272,064	$11,707,416	$564,648
Other (software, tuition, textbooks)	$5,540,013	$5,053,945	$486,068
Total	**$68,719,651**	**$63,460,761**	**$5,044,151**

Distribution of Object Codes



Summary of Major Instructional Changes

01

Salaries & Benefits

Contractual increases – WTA Teachers, Teacher Assistants and Nurses were settled
CSEA Negotiations (contract expire 6/30/26)

02

Staffing Shifts

Due to enrollment and mandated by student needs. Proposed budget includes additional staff hired during 2025-26 plus additional teaching positions plus support staff to be added for 2026-27.

03

No Positions Eliminated

No positions were eliminated due to attrition. All positions will be retained or repurposed.

04

Out of District Tuition & BOCES

Out of district tuition and BOCES programs continue to be a significant budget factor.

Unknown Budget Factors

1	Enrollment changes – New Students / Incoming Kindergarten
2	Student Needs / Placements
3	Out of District Placements – Special Education / Parochial / Private
4	Unfunded Mandates
5	Federal Education Funding
6	Outcome of Negotiations

Adjustments to the 2025-26 Budget

01 **Retirements**

Create attrition and breakage – all positions are retained or repurposed.

02 **Eliminations Due to Attrition**

No reduction in staff – positions eliminated only through natural attrition

03 **Salary Savings from Breakage**

No reduction in benefits due to retiree coverage plus new employee

04 **Special Education Review**

Review of Out of District Placements for Special Education

05 **In-District Special Education**

Addition of classrooms to in-district Special Education and increased support staff to create the least restrictive environment

2026-27 Draft Proposed Budget (Subject to Change)

8.44%	2026-27 Proposed	2025-26 Budget	$ Change	% Change + or (-)
Curriculum Dev & Supervision	$3,723,002	$3,523,595	$199,407	5.66%
Teaching Regular Schools	$31,273,993	$28,755,886	$2,316,107	8.00%
Special Apportionment	$24,777,046	$22,983,443	$1,793,603	7.80%
Instructional Media	$2,931,780	$2,691,963	$239,817	8.91%
Pupil Personnel Services	$5,799,091	$5,303,873	$495,217	9.34%
Operations	$13,740,774	$13,061,004	$679,770	5.20%
Pupil Transportation	$14,738,218	$13,707,276	$1,030,942	7.52%
Undistributed	$43,580,349	$43,562,099	$18,250	0.04%
Total	$140,564,253	$133,791,140	$6,773,113	5.06%

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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