



2026-2027 PROPOSED CCCSD BUDGET PART 4 PRELIMINARY REVENUE ESTIMATE

MARCH 24, 2026

OUR MISSION

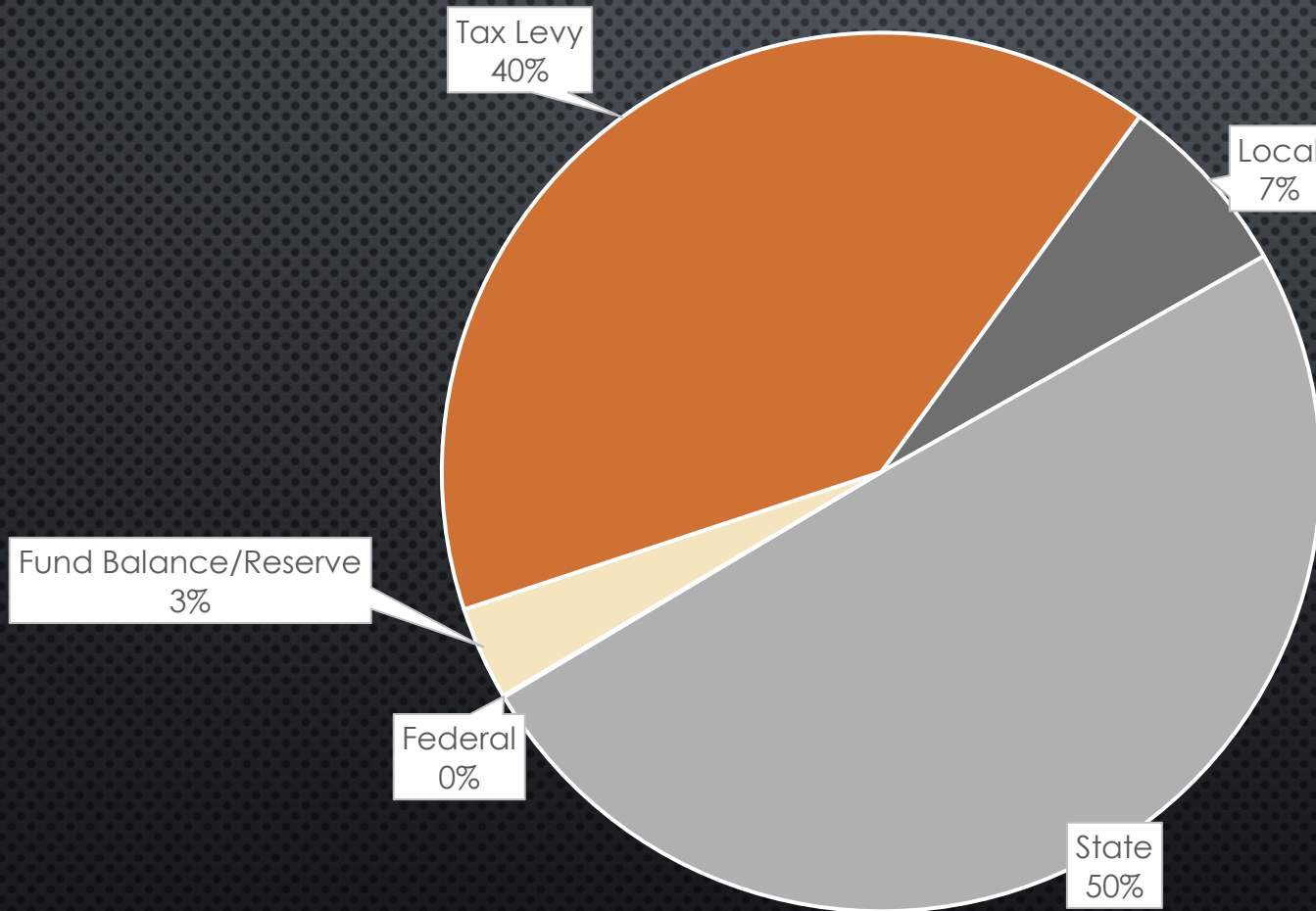


THE CHURCHVILLE-CHILI CENTRAL
SCHOOL DISTRICT CHALLENGES ALL
STUDENTS TO STRIVE FOR EXCELLENCE WHILE
DEVELOPING THEIR UNIQUE TALENTS AND
BECOMING RESPECTFUL, RESOURCEFUL
CITIZENS AND CONTRIBUTING MEMBERS OF
AN INTERCONNECTED GLOBAL SOCIETY.



2026-27 Preliminary Budget

Estimated Revenue



Total Budget \$114,307,024

2026-2027 CCCSD PRELIMINARY BUDGET REVENUES

Local Revenue	2024-25 Actual Revenues	2025-26 Adopted Budget	2026-27 Proposed Budget	Change FY 2025-26 FY 2026-27
Real Property Tax Items				
In Lieu of Taxes	525,807	575,525	856,913	281,388
Interest/Penalties	(1,942)	5,000	5,000	0
Non-Property Taxes				
Sales Tax	5,184,536	4,750,000	4,875,000	125,000
Charges for Services				
Day School Tuition – Ind.	14,343	0	0	0
Continuing Education	148,851	95,000	115,000	20,000
Other Charges	53,228	40,000	40,000	0
Admissions	6,210	1,500	1,500	0
Day School Tuition – Other District	0	0	0	0
Other Services for BOCES	68,291	0	0	0
Transportation for BOCES	0	1,000	1,000	0

2026-2027 CCCSD PRELIMINARY BUDGET REVENUES

Local Revenue	2024-25 Actual Revenues	2025-26 Adopted Budget	2026-27 Proposed Budget	Change FY 2025-26 FY 2026-27
Use of Money & Property				
Interest Earned on Investments	1,247,827	1,000,000	1,000,000	0
Interest Earned on Reserve Funds	1,297,442	0	0	0
Rentals - Other	19,628	15,000	15,000	0
Classroom Rental to BOCES	18,019	0	0	0
Sale of Property & Compensation for Loss				
Minor Sales	2,667	2,000	2,000	0
Sale of Equipment	19,397	2,000	2,000	0
Insurance Recoveries	20,733	5,000	5,000	0
Other Compensation for Loss	6,869	5,000	5,000	0

2026-2027 CCCSD PRELIMINARY BUDGET REVENUES

Local Revenue	2024-25 Actual Revenues	2025-26 Adopted Budget	2026-27 Proposed Budget	Change FY 2025-26 FY 2026-27
Miscellaneous				
Refund of Prior Yr Expenditures				
BOCES	730,343	375,000	400,000	25,000
Other	112,649	70,000	70,000	0
Miscellaneous	106,679	100,000	100,000	0
Interfund Revenue	251,031	170,000	190,000	20,000
Total Revenue – Local Sources	9,832,608	7,212,025	7,683,413	471,388 6.54%

2026-2027 CCCSD PRELIMINARY BUDGET - REVENUES

State and Federal Aid	2024-25 Actual Revenues	2025-26 Adopted Budget	2026-27 Proposed Budget	Change FY 2025-26 FY 2026-27
State Aid				
Foundation Aid	31,827,169	32,767,228	33,698,502	931,274
Building Aid	8,237,718	8,276,711	8,035,615	(241,096)
Transportation Aid	5,809,816	6,155,283	5,940,904	(214,379)
Computer Hardware Aid	69,390	69,119	67,674	(1,445)
Textbook Aid	234,457	235,388	235,399	11
Library Aid	23,487	23,581	23,581	0
Software Aid	56,295	56,520	56,520	0
Public & Private Excess Cost Aid	2,277,207	2,268,024	2,596,321	328,297
BOCES Aid	4,329,765	4,684,048	5,245,436	561,388
Tuition for Students w/ Disabilities	271,749	0	0	0
Other	26,540	0	0	0
Total State Aid	53,163,593	54,535,902	55,899,952	1,364,050 2.50%
Total Federal Aid – (Medicaid)	62,465	55,000	55,000	0
Total Local Aid and State/Federal Aid	63,058,666	61,802,927	63,638,365	2,134,739 3.45%

2026-2027 CCCSD PRELIMINARY BUDGET REVENUES

Total Estimated Revenue	2025-26 Adopted Budget	2026-27 Proposed Budget	Change FY 2025-26 FY 2026-27
Total Local, State, and Federal Aid	61,802,927	63,638,365	2,134,739
Fund Balance/Reserves			
General Fund	1,662,181	1,662,181	0
Unemployment Reserve	30,000	30,000	0
Worker's Comp Reserve	585,393	295,389	(290,004)
Employees Retirement Reserve	1,098,252	1,888,256	790,004
Total Fund Balance/Reserves	3,375,826	3,875,826	500,000
Tax Levy	43,700,929	45,138,690	1,437,761
(Tax Levy Cap 3.29%)			3.29%
Budget Gap		1,654,143	
Grand Totals	108,879,682	114,307,024	5,427,342 4.98%

PROPERTY TAX CAP CALCULATION 2026-27

Prior Year Levy	\$43,700,929	Actual Prior Year Levy
Times: Tax Base Growth Factor	1.0066	Calculated by NYS Tax
Add: Prior Year PILOTs	575,525	Prior Year PILOT Estimate
Less: Prior Year Capital Tax Levy	\$0	Prior Year Exemption
Equals: Adjusted Prior Year Levy	\$44,564,880	
Times: Allowable Levy Growth	2.00%	Lesser of CPI (2.63%) or 2%
Less: PILOTs in Coming Year	(\$856,913)	2026-27 PILOT Estimate
Add: Available Carryover	<u>540,788</u>	Prior year Levy Limit less Actual Levy
Equals: Tax Levy Limit	\$45,140,053	
Add: Exclusions (if applicable)		
Tort	N/A	Court Orders/Judgements
Capital Tax Levy for Coming Year	N/A	Local Capital Expenses
Teachers' Retirement System	N/A	Rate Increase Over 2%
Employees' Retirement System	<u>N/A</u>	Rate Increase Over 2%
Tax Levy Limit with Exclusions	\$45,140,053	
Total Levy Increase within Cap	\$1,439,124	3.29%

THANK YOU

