2026-2027 PROPOSED BUDGET CHURCHVILLE-CHILI CSD

April 14, 2026

2026-2027 CCCSD PROPOSED BUDGET SUMMARY

Expenditures	Budget 2025-26	Budget 2026-27	Increase (Decrease)
General Support			
Board of Education	95,119	122,462	27,343
Central Administration	507,059	524,403	17,344
Finance	818,784	855,779	36,995
Personnel	706,025	708,589	2,564
O&M, Security	6,717,198	7,529,476	812,278
Central Services	747,375	859,518	112,143
Special Items	2,085,477	2,251,357	165,880
Total General Support	**11,677,037**	**12,851,584**	1,174,547 10.06%

2026-2027 CCCSD PROPOSED BUDGET SUMMARY

Expenditures	Budget 2025-26	Budget 2026-27	Increase (Decrease)
Instruction			
Admin, Inservice, Curriculum	4,327,402	4,540,250	212,848
Teaching – Regular School	25,898,485	26,955,922	1,057,437
Special Education	12,884,740	13,668,338	783,598
Other Teaching	2,237,429	2,454,434	217,005
Instructional Media	2,804,208	2,267,916	(536,292)
Guidance, Health Services	3,458,630	3,737,262	278,632
Co-Curricular	518,000	490,951	(27,282)
Athletics	1,050,357	1,090,871	40,514
Total Instruction	**53,179,484**	**55,205,944**	**2,026,460 3.81%**
Pupil Transportation	**8,120,924**	**8,334,926**	**214,002 2.66%**
Community Services	**44,000**	**45,775**	**1,775 4.03%**

2026-2027 CCCSD PROPOSED BUDGET SUMMARY

Expenditures	Budget 2025-26	Budget 2026-27	Increase (Decrease)
Employee Benefits-Employees' Retirement	2,491,134	2,855,862	364,728
Teachers' Retirement	3,106,803	2,629,666	(477,137)
Social Security	3,531,685	3,682,703	151,018
Workers Compensation	585,393	295,389	(290,004)
Health & Dental	18,094,759	19,326,740	1,231,981
Other Benefits	364,000	368,000	4,000
Total Employee Benefits	**28,173,774**	**29,158,360**	**984,586 3.49%**
Interfund Transfers – Special Aid	164,000	182,000	18,000
Debt Service	7,420,463	7,489,113	68,650
Capital Fund	100,000	100,000	0
Total Employee Benefits	**7,684,463**	**7,771,113**	**86,650 1.13%**
Total Expenditures	**108,879,682**	**113,367,702**	**4,488,020 4.12%**

2026-2027 CCCSD PROPOSED BUDGET SUMMARY

Revenues	Budget 2025-26	Budget 2026-27	Increase (Decrease)
Local Revenue			
Real Property Tax Items	580,525	861,913	281,388
Non-Property Taxes	4,750,000	5,275,000	525,000
Charges for Services	137,500	157,500	20,000
Use of Money/Property			
Interest Earned	1,000,000	1,000,000	0
Rentals – BOCES	0	0	0
Rentals – Other	15,000	15,000	0
Sale of Property	14,000	14,000	0
Miscellaneous			
Refund – BOCES	375,000	400,000	25,000
Other Refunds & Misc.	170,000	170,000	0
Interfund Revenue	170,000	190,000	20,000
Total Local Revenue	**7,212,025**	**8,083,413**	**871,388** **12.08%**

2026-2027 CCCSD PROPOSED BUDGET SUMMARY

Revenues	Budget 2025-26	Budget 2026-27	Increase (Decrease)
State Aid			
Foundation Aid	32,767,228	33,502,275	735,047
Building Aid	8,276,711	8,035,615	(241,096)
Transportation Aid	6,155,283	5,956,275	(199,008)
Hardware Aid	69,119	67,889	(1,230)
Textbook Aid	235,388	234,107	(1,281)
Library Aid	23,581	23,694	113
Software Aid	56,520	56,789	269
High/Excess Cost Aid	2,268,024	2,596,095	328,071
BOCES Aid	4,684,048	5,245,436	561,388
Total State Aid	**54,535,902**	**55,718,175**	**1,182,273** **2.17%**
Federal Aid (Medicaid)	**55,000**	**55,000**	**0** **0.00%**
Tax Levy	**43,700,929**	**45,140,053**	**1,439,124** **3.29%**
Total Revenue	**105,503,856**	**108,996,641**	**3,492,785** **3.31%**

2026-2027 CCCSD PROPOSED BUDGET SUMMARY

Revenues	Budget 2025-26	Budget 2026-27	Increase (Decrease)
Total Revenue	**105,503,856**	**108,996,641**	**3,492,785**
Fund Balance/Reserves			
General Fund Appropriated-Bus Purchase	1,662,181	1,662,181	0
Unemployment Reserve	30,000	30,000	0
Workers Comp Reserve	585,393	295,389	(290,004)
Employees Retirement Reserve	1,098,252	2,383,491	1,285,239
Total Fund Balance/Reserves	**3,375,826**	**4,371,061**	**995,235** **29.48%**
Total Revenues & Fund Balance/Reserves	**108,879,682**	**113,367,702**	**4,488,020**

PROPERTY TAX CAP CALCULATION 2026-2027

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	$46,512,691	
Times: Allowable Levy Growth	2.00%	Lesser of CPI (2.63%) or 2%
Less: PILOTs in Coming Year	$721,647	2026-27 PILOT Estimate
Add: Available Carryover	$540,788	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	N/A	Rate Increase Over 2%
Tax Levy Limit with Exclusions	**$45,140,053**	
Total Levy Increase within Cap	**$1,439,124**	**3.29%**

THANK YOU

