KINGSTON
CITY SCHOOL DISTRICT

We Inspire. We Educate. We Graduate.

All Students, All of the Time

2026-2027 BUDGET PRESENTATION

APRIL 8, 2026

BUDGET OVERVIEW:

REVENUE SOURCES

State & Federal Aid
Investment Interest Income
Tuition & Misc. Revenues
Appropriated Fund Balance
Balance: Tax Levy

EXPENSE DRIVERS

Staff Salaries & Employee Benefits
Costs for Students with Disabilities
BOCES Services
Debt Service
Transportation
Contractual Expenses
Operations & Maintenance



OUR NEW LANDSCAPE:
"The Perfect Storm"

DECLINING STUDENT ENROLLMENT

STATE AID REDUCTION

SIGNIFICANT COST INCREASES



OUR NEW LANDSCAPE:
Creating Our "New Normal"

- K-4 class sizes have decreased, calling for a *strategic* realignment.

- Foundation Aid Formula changes have resulted in Kingston receiving the *minimum* aid increases for the past 2 years.

- Lower reimbursement for "expensed-based" State Aid
  - Increased property values and average income in our district have lowered many of our state aid factors for reimbursement.
  - This affects State Aid for areas such as: Transportation, Special Education and BOCES services.

- In addition to the cost of inflation, the post-pandemic cost of services such as Transportation and Special Education have increased significantly over the past 3 – 4 years.

- Student needs remain signficant, requiring resources and strategies for continued support.



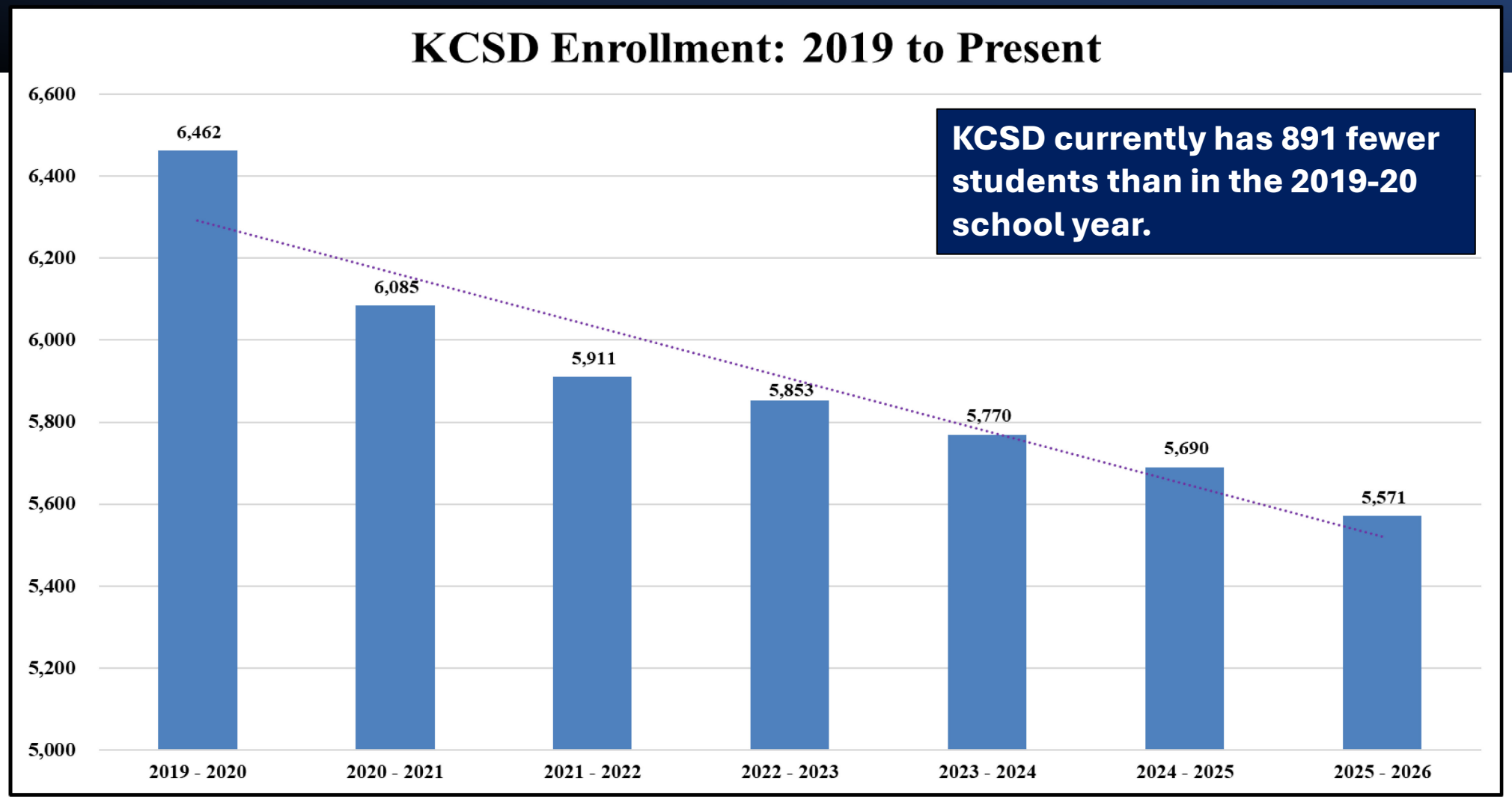
BUDGET CONSIDERATIONS:

- ❑ Lower enrollment Districtwide
- ❑ Significantly reduced Foundation Aid funding
- ❑ Loss of school improvement funding due to improved school designations
- ❑ Revenue adjustments based on current spending levels (in process): BOCES, High Cost and Transportation Aids
- ❑ Increased costs for: BOCES, Special Education, Transportation and Operations (Utilities)
- ❑ Continued Inflation
- ❑ Special Education projections
- ❑ Health Insurance increases
- ❑ Impact of staff retirements
- ❑ Continued review of line-item expenditures
- ❑ Allocation of Fund Balance and/or Reserves



DECLINING ENROLLMENT

DECLINING ENROLLMENT: IMPACTS STATE AID AND CLASS SIZES



KCSD Elementary School Enrollment:

2019-2020
2025-2026
2026-2027 Projections

2026-2027 ELEMENTARY ENROLLMENT PROJECTIONS:

School	K	1	2	3	4	Total
Chambers School	58	61	54	54	67	**294**
E R Crosby Elementary School	63	65	65	53	70	**316**
Ernest C Myer School	37	41	49	35	42	**204**
George Washington School	38	42	51	61	60	**252**
Harry L Edson School	76	76	78	81	85	**396**
John F Kennedy School	46	46	51	64	76	**283**
Robert R Graves School	60	63	61	66	63	**313**
Total Elementary	**378**	**394**	**409**	**414**	**463**	**2058**
Enrollment Change:	**(16)**	**(15)**	**(5)**	**(49)**	**(10)**	**(95)**

2025-2026 ELEMENTARY ENROLLMENT:

School	K	1	2	3	4	Total
Chambers School	61	54	54	67	67	**303**
E R Crosby Elementary School	65	65	53	70	66	**319**
Ernest C Myer School	41	49	35	42	50	**217**
George Washington School	42	51	61	60	64	**278**
Harry L Edson School	76	78	81	85	94	**414**
John F Kennedy School	46	51	64	76	69	**306**
Robert R Graves School	63	61	66	63	63	**316**
Total Elementary	**394**	**409**	**414**	**463**	**473**	**2153**
Enrollment Change:	**(98)**	**(42)**	**(93)**	**(25)**	**33**	**(225)**
						-

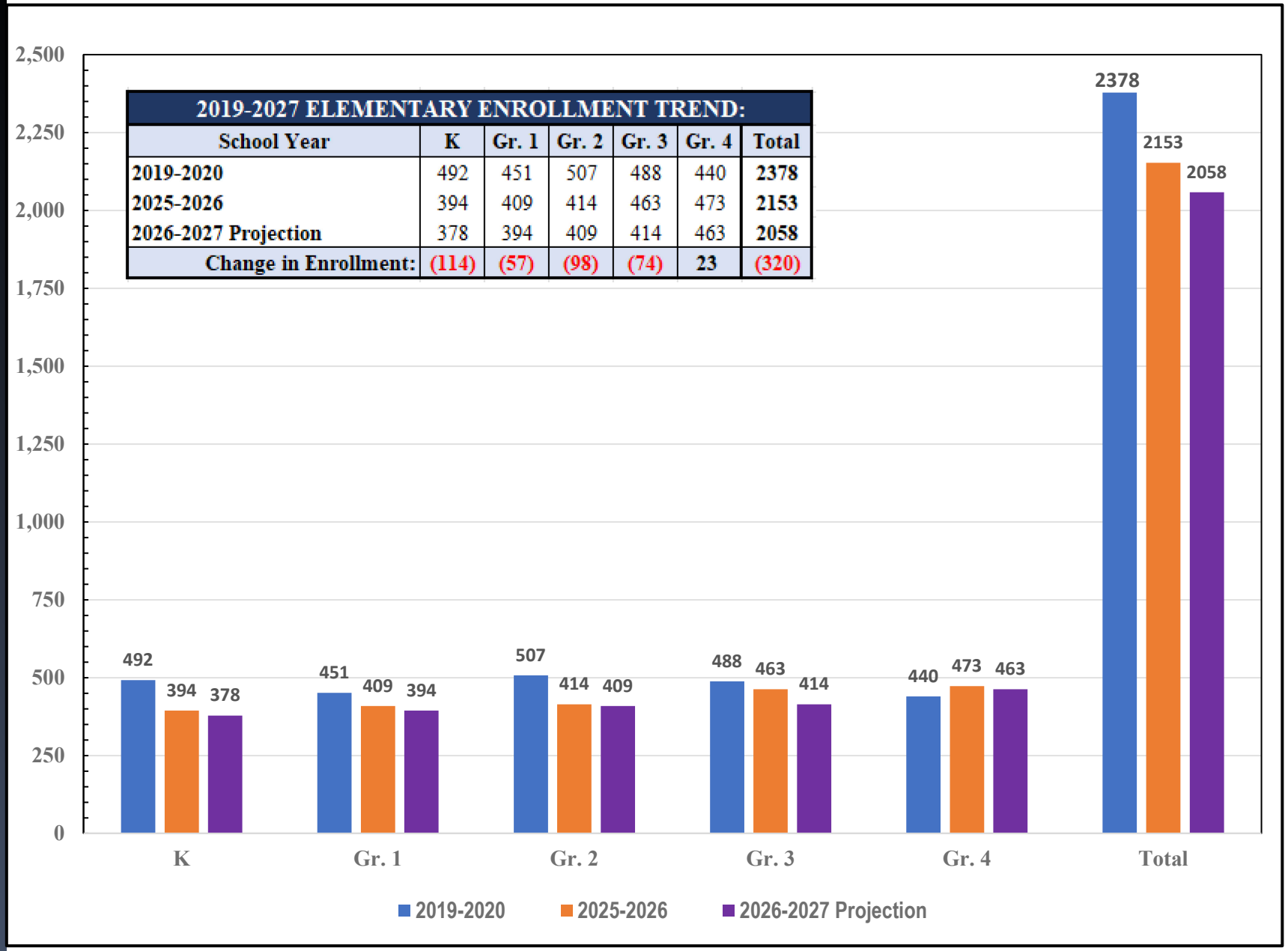
2019-2020 ELEMENTARY ENROLLMENT:

School	K	1	2	3	4	Total
Chambers School	77	58	77	80	73	**365**
E R Crosby Elementary School	54	68	65	71	55	**313**
Ernest C Myer School	47	44	46	44	40	**221**
George Washington School	76	68	84	69	60	**357**
Harry L Edson School	80	88	80	84	80	**412**
John F Kennedy School	86	49	79	77	57	**348**
Robert R Graves School	72	76	76	63	75	**362**
Total Elementary	**492**	**451**	**507**	**488**	**440**	**2378**

KCSD Elementary School Enrollment:

2019-2020
2025-2026
2026-2027 Projections

2019-2027 ELEMENTARY ENROLLMENT TREND:						
School Year	K	Gr. 1	Gr. 2	Gr. 3	Gr. 4	Total
2019-2020	492	451	507	488	440	**2378**
2025-2026	394	409	414	463	473	**2153**
2026-2027 Projection	378	394	409	414	463	**2058**
Change in Enrollment:	(114)	(57)	(98)	(74)	23	(320)



KCSD Elementary School Enrollment:

Average Class Sizes
2019-2020
2025-2026
2026-2027 Projections

2026-2027 ELEMENTARY CLASS SIZE PROJECTIONS:

School	K	1	2	3	4	Enroll.	Change
Chambers School	19	19	16	16	21	**294**	(9)
E R Crosby Elementary School	14	19	30	14	19	**316**	(3)
Ernest C Myer School	19	19	23	18	17	**204**	(13)
George Washington School	13	20	15	18	18	**252**	(26)
Harry L Edson School	17	23	19	24	21	**396**	(18)
John F Kennedy School	14	14	16	20	22	**283**	(23)
Robert R Graves School	20	21	17	20	20	**313**	(3)
District Average:	**16**	**19**	**19**	**19**	**20**	**2058**	**(95)**
				Enrollment Change:		**(95)**	

2025-2026 ELEMENTARY AVG. CLASS SIZES:

School	K	1	2	3	4	Enroll.	Change
Chambers School	19	20	16	21	25	**303**	(62)
E R Crosby Elementary School	19	20	21	19	19	**319**	6
Ernest C Myer School	19	20	18	17	21	**217**	(4)
George Washington School	13	20	18	18	18	**278**	(79)
Harry L Edson School	17	20	18	21	24	**414**	2
John F Kennedy School	14	20	20	22	20	**306**	(42)
Robert R Graves School	21	20	20	20	17	**316**	(46)
District Average:	**17**	**20**	**19**	**20**	**21**	**2153**	**(225)**
				Enrollment Change:		**(225)**	

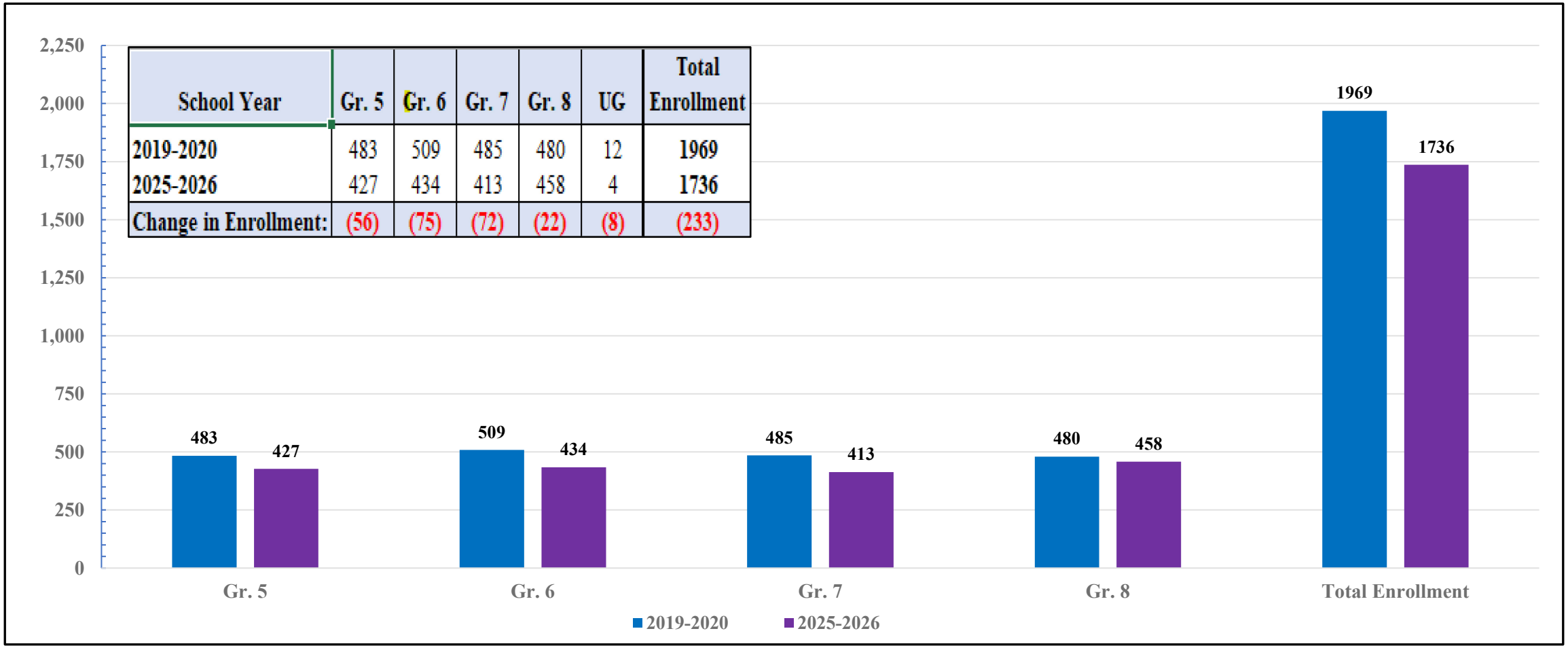
2019-2020 ELEMENTARY AVG. CLASS SIZES:

School	K	1	2	3	4	Enroll.
Chambers School	20	15	18	23	24	**365**
E R Crosby Elementary School	26	21	19	19	24	**313**
Ernest C Myer School	23	21	21	20	17	**221**
George Washington School	25	24	26	26	27	**357**
Harry L Edson School	20	22	20	20	27	**412**
John F Kennedy School	21	22	18	18	25	**348**
Robert R Graves School	22	18	18	20	25	**362**
District Average:	**22**	**21**	**19**	**20**	**24**	**2378**

DECLINING ENROLLMENT

KCSD MIDDLE SCHOOL ENROLLMENT: 2019-20 vs. 2025-26

School Year	Gr. 5	Gr. 6	Gr. 7	Gr. 8	UG	Total Enrollment
2019-2020	483	509	485	480	12	1969
2025-2026	427	434	413	458	4	1736
Change in Enrollment:	(56)	(75)	(72)	(22)	(8)	(233)



KCSD Middle School Enrollment:

KINGSTON CITY SCHOOL DISTRICT

Middle School Enrollment: 2019-2020 vs. 2025-2026

2025-2026 MIDDLE SCHOOL ENROLLMENT:

School	5	6	7	8	UG	Total Enrollment
J Watson Bailey Middle School	207	222	227	250	4	**910**
M Clifford Miller Middle School	220	212	186	208	0	**826**
Total Middle Level	**427**	**434**	**413**	**458**	**4**	**1736**
Enrollment Change:	**(56)**	**(75)**	**(72)**	**(22)**	**(8)**	**(233)**

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2019-2020 MIDDLE SCHOOL ENROLLMENT:

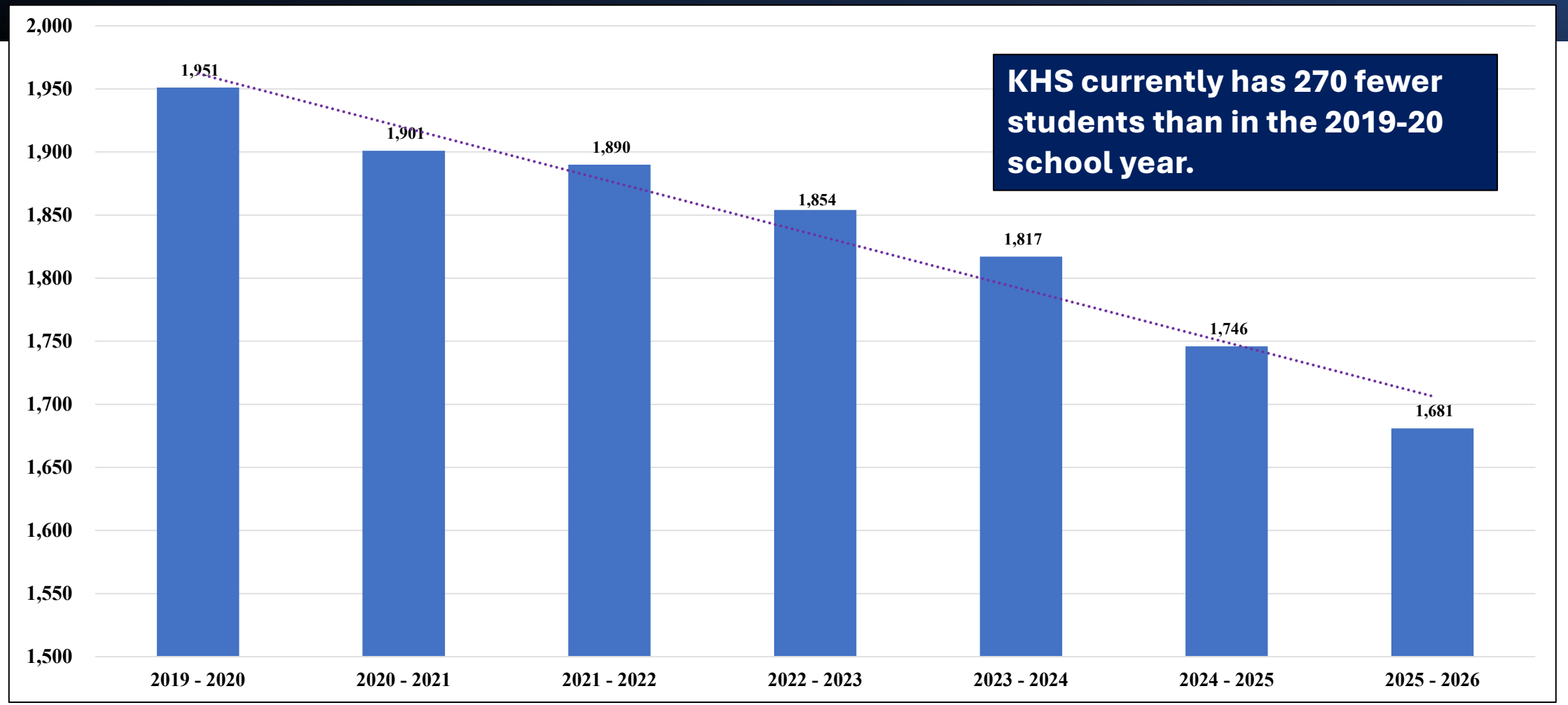
School	5	6	7	8	UG	Total Enrollment
J Watson Bailey Middle School	284	272	259	267	12	**1094**
M Clifford Miller Middle School	199	237	226	213	0	**875**
Total Middle Level	**483**	**509**	**485**	**480**	**12**	**1969**

ENROLLMENT CHANGE BY BUILDING:

School	5	6	7	8	UG	Total
J Watson Bailey Middle School	(77)	(50)	(32)	(17)	(8)	**(184)**
M Clifford Miller Middle School	21	(25)	(40)	(5)	0	**(49)**
Total Enrollment Shift	**(56)**	**(75)**	**(72)**	**(22)**	**(8)**	**(233)**

DECLINING ENROLLMENT

KINGSTON HIGH SCHOOL ENROLLMENT: 2019-20 vs. 2025-26



OUR STUDENT INVESTMENTS: INSTRUCTION, SUPPORTS & OPERATIONS

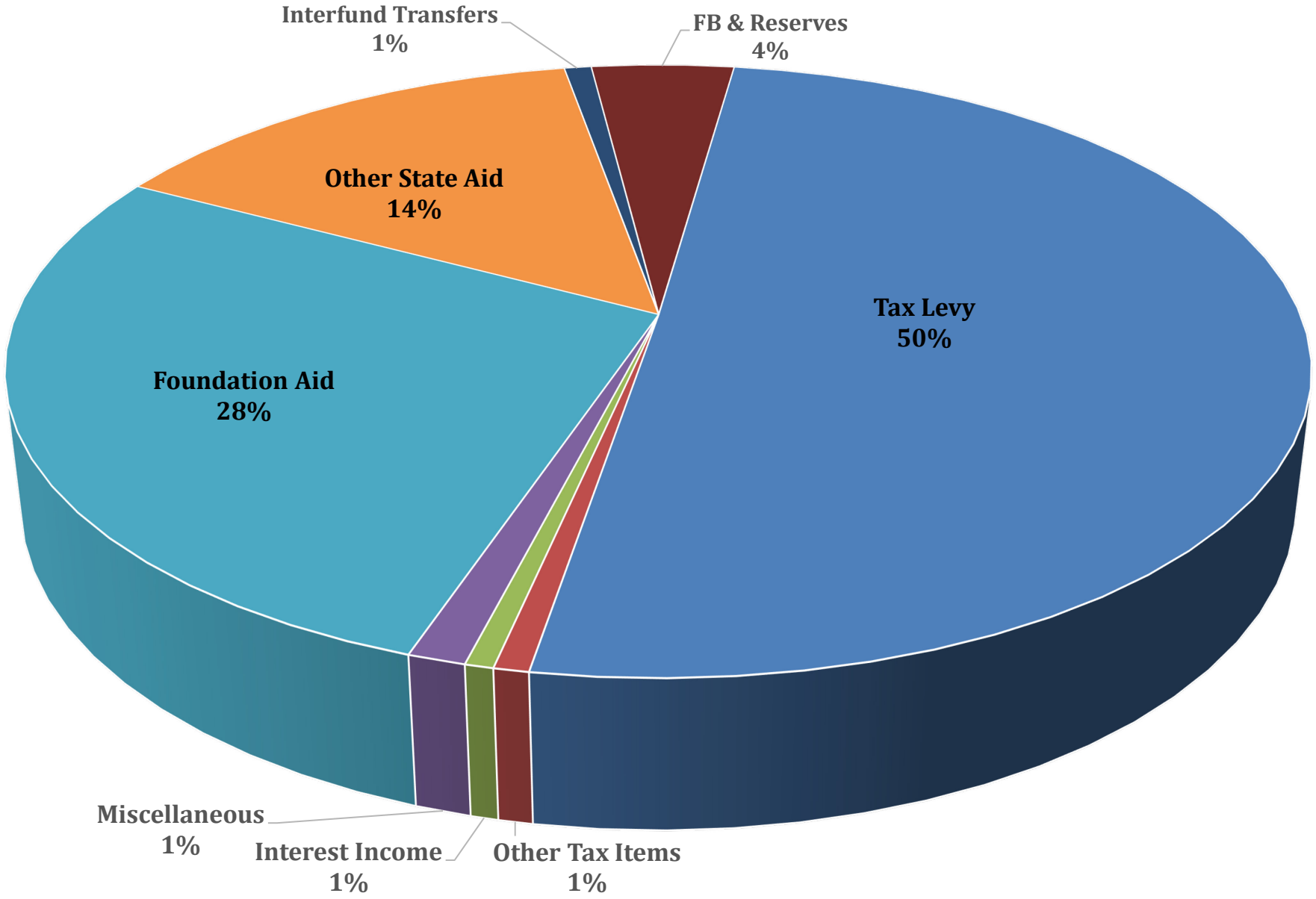
(NOT AN ALL-INCLUSIVE LIST)

- Smaller class sizes, relative to declining enrollment trends
- Multiple pathways for graduation
- Robust music, art and athletic programs for 5,900 students
- Social and emotional support for 5,900 students
- Bi-lingual elementary program at Edson
- In-District Universal Pre-Kindergarten for 300 students
- 1:1 Chromebooks for 5,900 students
- Transportation for 5,600 students over 98 square miles in-district
- Investments in Math for K-8 students
- Investments in Reading curriculum for K-5 students
- Professional Development for faculty and staff
- Operations and Maintenance for 11 buildings (1,000,000 sq.ft.)

2026-2027 REVENUE BUDGET



2025-26 Revenues By Category



TAX CAP CALCULATION:

5 KEY FACTORS:

- Current Year Tax Levy
- Tax Base Growth Factor
- CPI (Inflation)
- PILOT Payments
- Exclusions: Capital & Retirement

2026-2027 TAX LEVY LIMIT CALCULATION

KCSD Tax Levy Limit Calculation

As of February 8, 2026

CALCULATION FACTORS	2025-2026 FINAL	2026-27 PROJECTED
PRIOR YEAR TAX LEVY	**$117,595,198**	**$125,791,600**
Tax Base Growth Factor	1.0096	1.0105
BASE LEVY	**$118,724,112**	**$127,112,412**
PRIOR YEAR PILOT (+)	$ 1,700,000	$ 1,000,000
PRIOR YEAR EXEMPTIONS (-)	$ 3,929,005	$ 8,322,399
ADJUSTED PRIOR YEAR TAX LEVY	**$116,495,107**	**$119,790,013**
Allowable Growth Factor (lesser of CPI or 2%)	1.0200	1.0200
BASE LEVY	**$118,825,009**	**$122,185,813**
PILOTS FOR COMING YEAR (-)	$ 1,000,000	$ 1,000,000
AVAILABLE CARRYOVER (+)	$ -	$ -
TAX LEVY LIMIT - BEFORE EXCLUSIONS	**$117,825,009**	**$121,185,813**
Court Orders/Judgments over 5%	$ -	$ -
Capital Tax Levy	$ 6,298,700	$ 8,864,319
BOCES Capital Tax Levy	$ 2,023,699	$ 827,443
Pension Contribution Growth-ERS	$ -	$ -
Pension Contribution Growth-TRS	$ -	$ -
TOTAL COMING SCHOOL EXEMPTIONS (+)	**$ 8,322,399**	**$ 9,691,762**
MAXIMUM ALLOWABLE LEVY	**$126,147,408**	**$130,877,575**
MAXIMUM ALLOWABLE LEVY INCREASE	**7.27%**	**4.04%**
	$ 8,552,210	**$ 4,730,167**

TAX CAP:

LONG-TERM IMPACT OF LEVYING 0%

CALCULATION FACTORS	2020-2021 Final	2025-2026 Final	2026-27 PROJECTED
MAXIMUM ALLOWABLE LEVY	$ 107,419,898	$128,812,903	$ 133,991,663
MAXIMUM ALLOWABLE LEVY INCREASE	1.73%	7.18%	4.02%
	$ 1,829,915	$ 8,629,323	$ 5,178,759
ACTUAL MAXIMUM ALLOWABLE LEVY	$ 107,419,898	$126,147,408	$ 130,877,575
DIFFERENCE	$ -	$ 2,665,496	$ 3,114,088
ACTUAL / PROPOSED TAX LEVY	$ 107,419,898	$125,791,600	$ 130,877,575
DIFFERENCE	$ (0)	$ 3,021,303	$ 3,114,088
		Cumulative Revenue Impact	$ 14,501,529

2026-2027 EXECUTIVE BUDGET: STATE AID

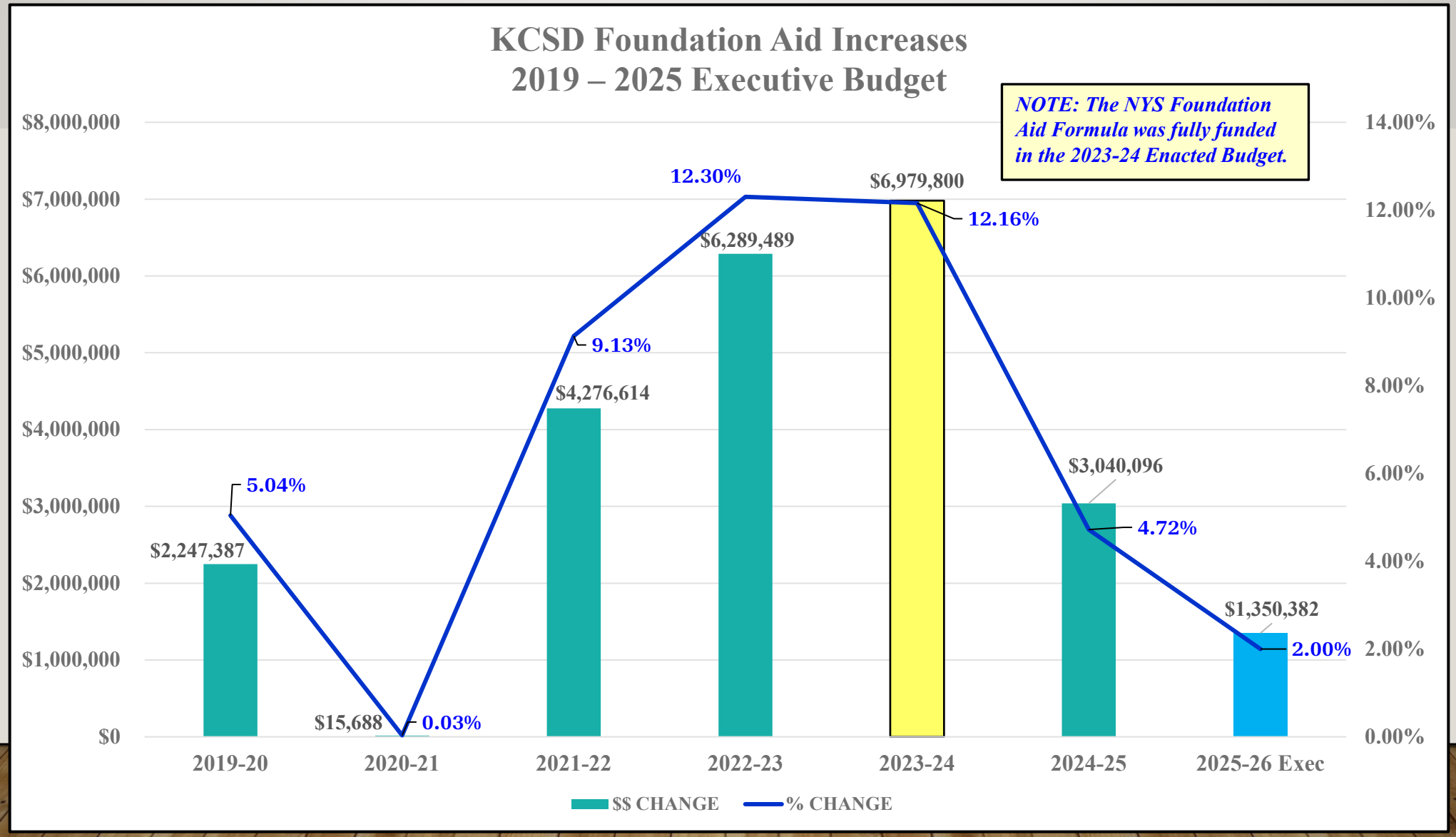
February 2026 School Aid Database Update Estimates of General Support for Public Schools for the

Kingston City School District

THIS REPORT IS BASED ON "CURRENT LAW" ESTIMATES OF SCHOOL AID FORMULAS, AND DOES NOT NECESSARILY REFLECT AMOUNTS INCLUDED IN THE FINAL ENACTED BUDGET. THE MINIMUM INCREASE PROPOSED IN THE EXECUTIVE

	February 2026 Current Law Database Update			
	2025-26	2026-27	Change	%
Foundation Aid	$68,869,519	$69,558,214	$688,695	1.00%
with a 1% minimum increase included		N/A	N/A	N/A
Expense-based Aids				
Building Aid	$7,746,042	$9,260,151	$1,514,109	19.55%
Transportation Aid*	$10,655,476	$10,813,272	$157,796	1.48%
BOCES Aid	$7,409,893	$7,626,728	$216,835	2.93%
Public High Cost Excess Cost Aid	$2,808,988	$2,504,133	($304,855)	-10.85%
Private Excess Cost Aid	$4,403,297	$4,639,801	$236,504	5.37%
Special Services Aid	$0	$0	$0	N/A
Instructional Materials Aids				
Software Aid	$97,535	$94,614	($2,921)	-2.99%
Hardware & Technology Aid	$84,771	$77,646	($7,125)	-8.40%
Textbook Aid	$383,460	$369,829	($13,631)	-3.55%
Library Materials Aid	$40,693	$39,475	($1,218)	-2.99%
Other Operating Aids				
Academic Enhancement Aid	$0	$0	$0	N/A
Charter School Transitional Aid	$0	$0	$0	N/A
High Tax Aid	$1,621,490	$1,621,490	$0	0.00%
Supplemental Public Excess Cost Aid	$0	$0	$0	N/A
Aid for Recent Consolidations				
Operating Reorganization Incentive Aid	$0	$0	$0	N/A
Building Reorganization Incentive Aid	$0	$0	$0	N/A
Total State Aid	**$104,121,164**	**$106,605,353**	**$2,484,189**	**2.39%**

REDUCTION IN FOUNDATION AID INCREASES:
REPRESENTS OVER 25% OF KCSD REVENUES



KINGSTON CITY SCHOOL DISTRICT

Foundation Aid History: 2019-20 through 2024-25

April 22, 2025 Budget Adoption Presentation

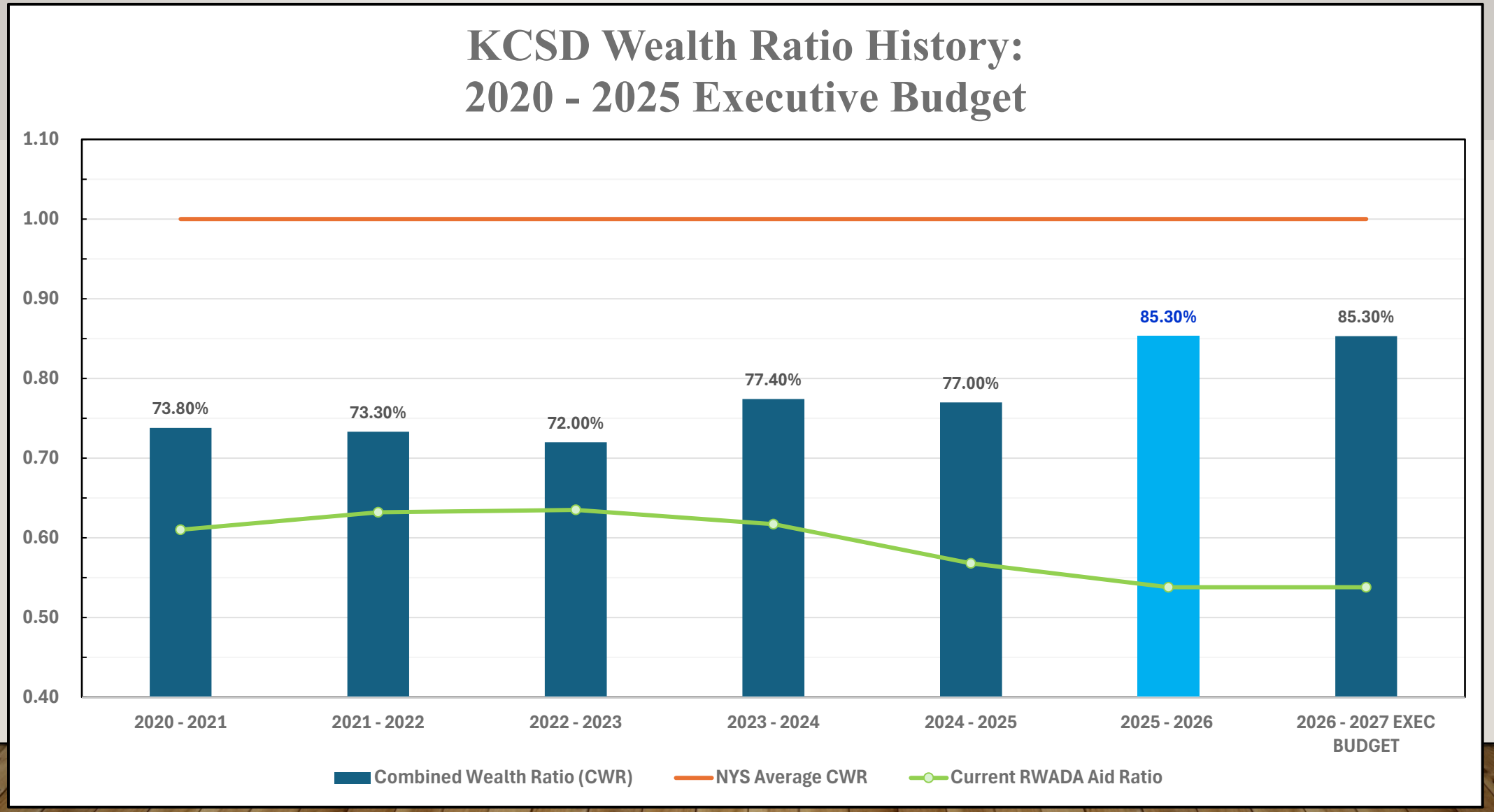
Enacted State Budget/ School Year	Current Year Aid	Full Phase-in Level ('Total Foundation Aid')	$$ CHANGE	% CHANGE	NOTES
2019-20	$46,829,951	$57,073,282	$2,247,387	5.04%	
2020-21	$46,845,639	$61,911,427	$15,688	0.03%	COVID
2021-22	$51,122,253	$62,684,951	$4,276,614	9.13%	
2022-23	$57,411,742	$63,669,465	$6,289,489	12.30%	
2023-24	$64,391,542	$64,391,542	$6,979,800	12.16%	1st (and only) year fully-funded
2024-25	$67,431,638	$67,431,638	$3,040,096	4.72%	CPI changed in the formula (reduction)

2025-26 EXECUTIVE BUDGET	**$68,869,519**
Increase	**$1,350,382**
% Increase	**2.00%**

6.60%	**7-Year Avg Increase**
7.67%	**5-Year Avg Increase**
9.73%	**3-Year Avg Increase**

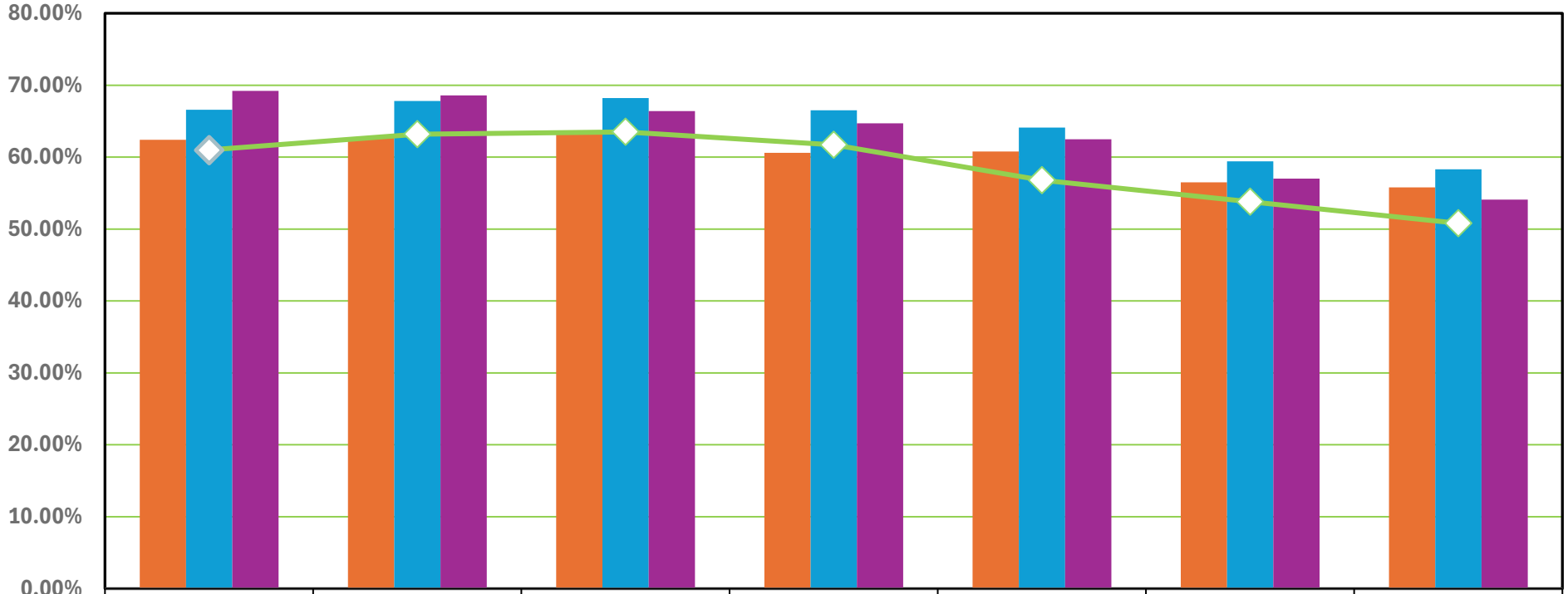
$3,371,582	**5% Increase Amt**
$6,559,199	**3-Yr Avg Increase**

SHIFTING WEALTH MEASUREMENTS: IMPACTS STATE AID, REIMBURSEMENTS & GRANTS



SHIFTING WEALTH MEASUREMENTS: IMPACTS TO SPECIAL ED & TRANSPORTATION COSTS

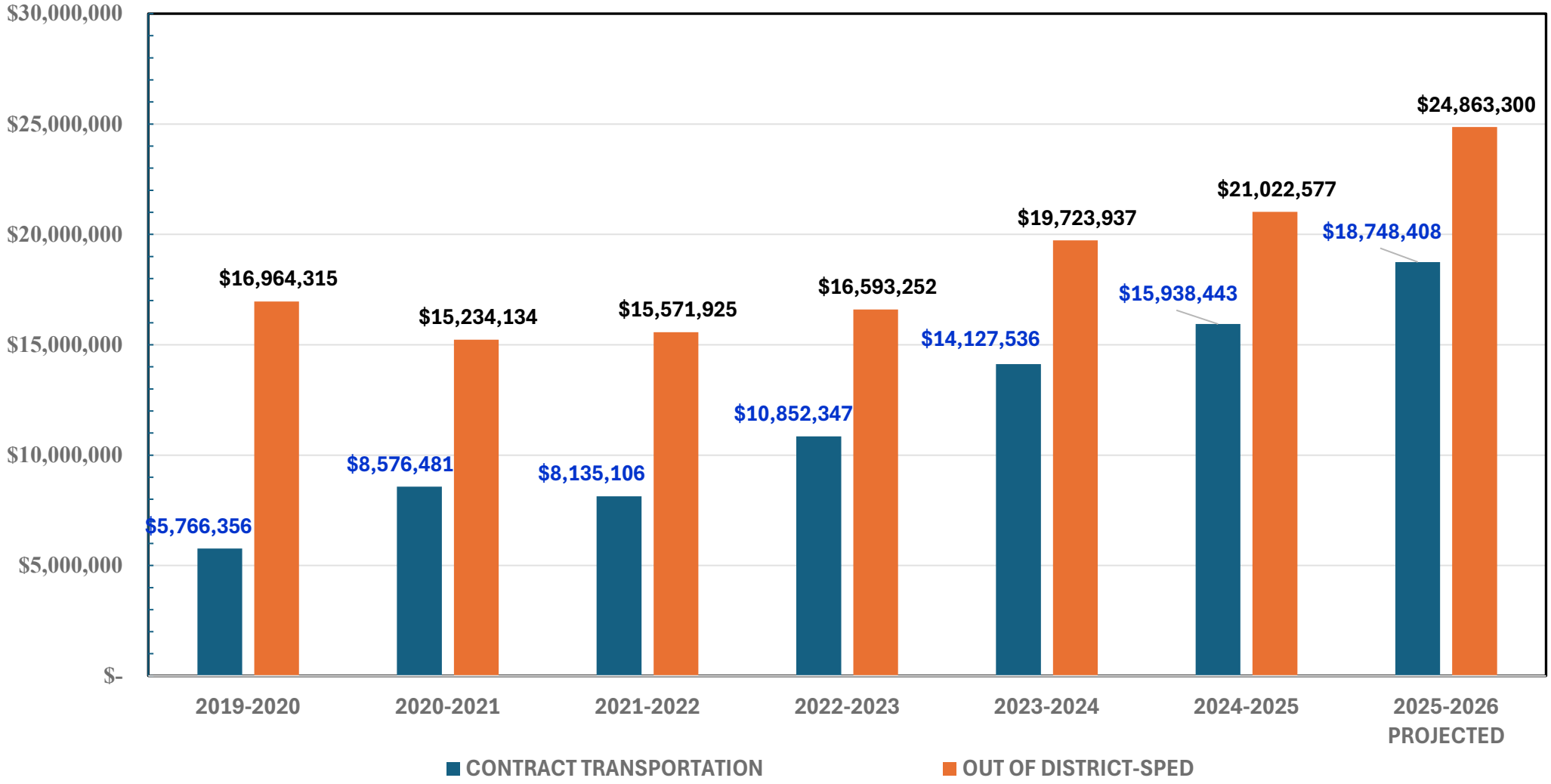
KCSD Reimbursement Rates: 2020 - 2026 Executive Budget



	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024	2024 - 2025	2025 - 2026	2026 - 2027 EXEC BUDGET
Public Excess Cost Aid Ratio	62.40%	62.70%	63.30%	60.60%	60.80%	56.50%	55.80%
Transportation Aid Ratio	66.60%	67.80%	68.20%	66.50%	64.10%	59.40%	58.30%
BOCES Aid Ratio (Admin & Services)	69.20%	68.60%	66.40%	64.70%	62.50%	57.00%	54.10%
Current RWADA Aid Ratio	61.00%	63.20%	63.50%	61.70%	56.80%	53.80%	50.80%

Public Excess Cost Aid Ratio Transportation Aid Ratio BOCES Aid Ratio (Admin & Services) Current RWADA Aid Ratio

TRANSPORTATION & SPECIAL EDUCATION TUITION EXPENSES 2019-2026 PROJECTED YR. END



CURRENT BUDGET SUMMARY:

KINGSTON CITY SCHOOL DISTRICT

2026-27 PROPOSED BUDGET UPDATE

April 08, 2026

2025-26 Budget:	$	249,522,500	
2025-26 Tax Levy:	$	125,791,600	6.97% Increase
2026-27 Current Revenues:	$	242,297,775	
2026-27 Current Expenses:	$	263,186,284	
Preliminary Deficit:	$	(20,888,509)	
2026-27 Max. Allowable Tax Levy:	$	130,877,575	4.04% Increase
2026-27 Proposed Tax Levy:	$	130,877,575	
Difference	$	-	



THANK YOU!!!


JWB
EDSON COUGARS
CSD
KINGSTON
CITY SCHOOL DISTRICT
We Inspire. We Educate. We Graduate.
All Students, All of the Time
I am Kind, Creative, and Dedicated to Work
GW
Montessori
MEAGHER
PRESCHOOL