



**KINGSTON**  
CITY SCHOOL DISTRICT

---

We Inspire. We Educate. We Graduate.  
*All Students, All of the Time*

---

## **2026-2027 BOE BUDGET WORKSHOP**

**APRIL 15, 2026**

# OUR NEW LANDSCAPE: “The Perfect Storm”

DECLINING  
STUDENT  
ENROLLMENT

STATE AID  
REDUCTION

SIGNIFICANT  
COST  
INCREASES

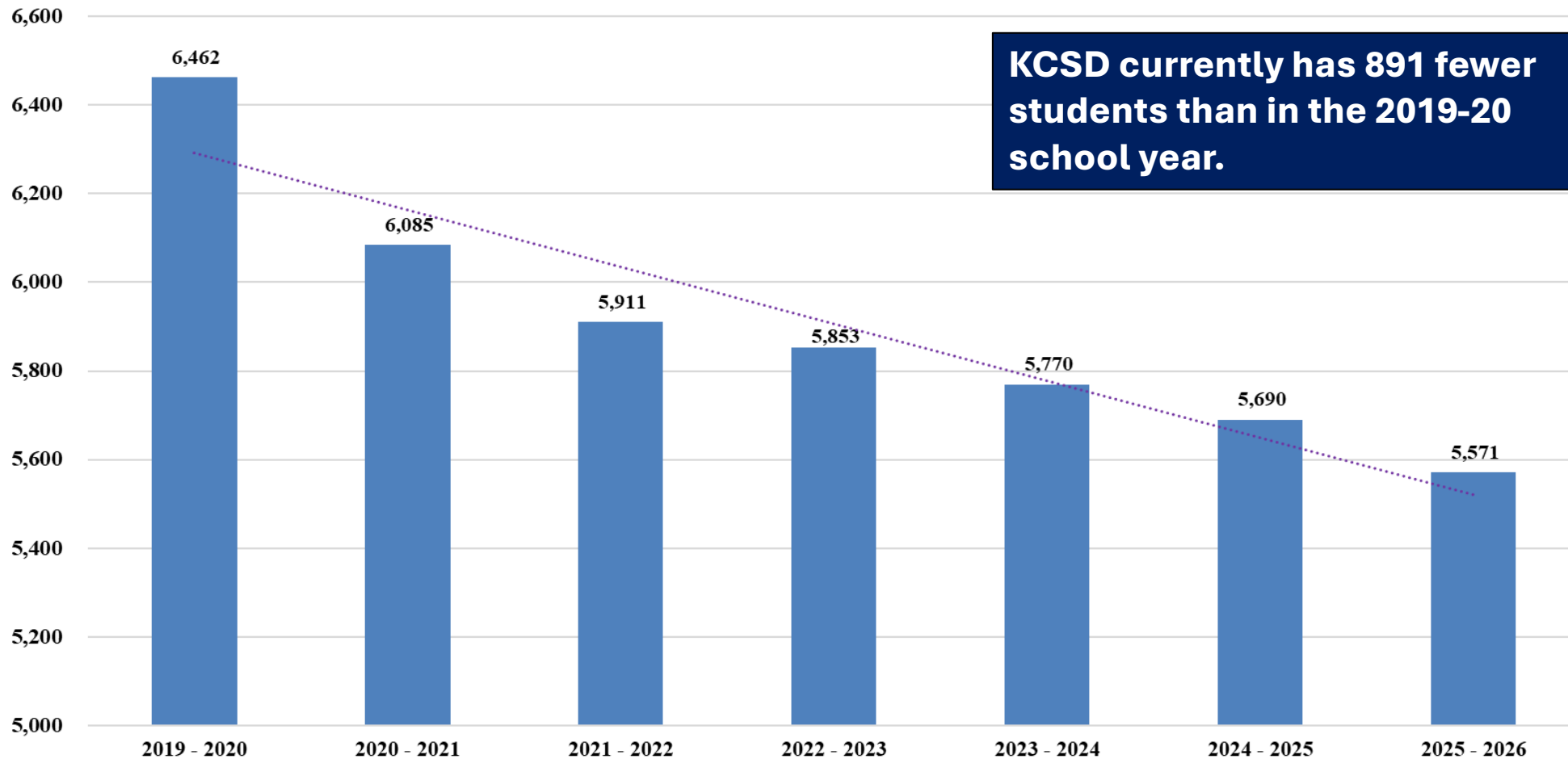


**DECLINING  
ENROLLMENT**



# DECLINING ENROLLMENT: IMPACTS STATE AID AND CLASS SIZES

## KCSD Enrollment: 2019 to Present



# KCSD Elementary School Enrollment:

2019-2020

2025-2026

2026-2027 Projections

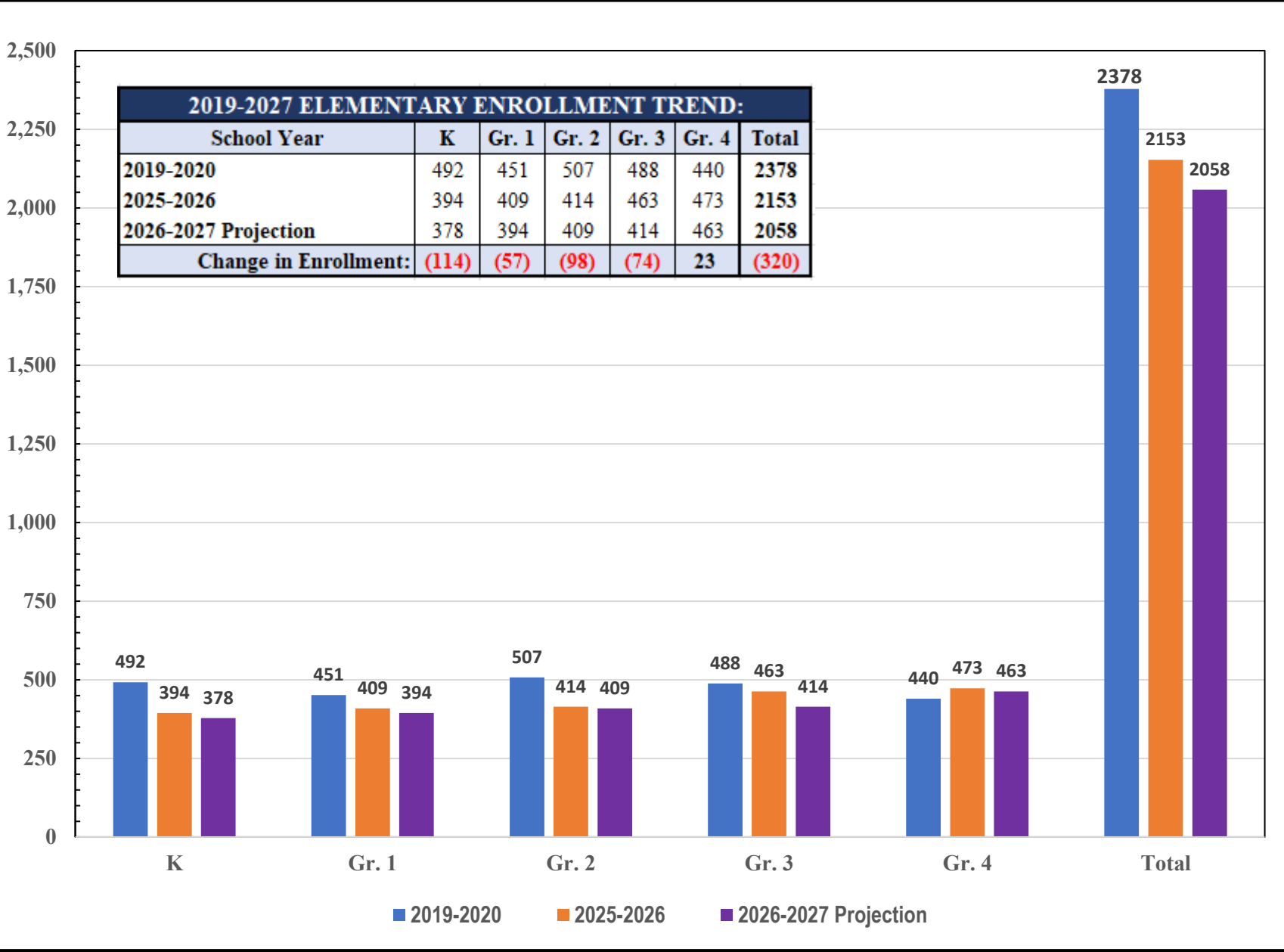
2026-2027 ELEMENTARY ENROLLMENT PROJECTIONS:						
School	K	1	2	3	4	Total
Chambers School	58	61	54	54	67	294
E R Crosby Elementary School	63	65	65	53	70	316
Ernest C Myer School	37	41	49	35	42	204
George Washington School	38	42	51	61	60	252
Harry L Edson School	76	76	78	81	85	396
John F Kennedy School	46	46	51	64	76	283
Robert R Graves School	60	63	61	66	63	313
<b>Total Elementary</b>	<b>378</b>	<b>394</b>	<b>409</b>	<b>414</b>	<b>463</b>	<b>2058</b>
<b>Enrollment Change:</b>	<b>(16)</b>	<b>(15)</b>	<b>(5)</b>	<b>(49)</b>	<b>(10)</b>	<b>(95)</b>
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
<b>Total Elementary</b>	<b>394</b>	<b>409</b>	<b>414</b>	<b>463</b>	<b>473</b>	<b>2153</b>
<b>Enrollment Change:</b>	<b>(98)</b>	<b>(42)</b>	<b>(93)</b>	<b>(25)</b>	<b>33</b>	<b>(225)</b>
						-
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
<b>Total Elementary</b>	<b>492</b>	<b>451</b>	<b>507</b>	<b>488</b>	<b>440</b>	<b>2378</b>



# KCSD Elementary School Enrollment:

2019-2020  
2025-2026

2026-2027 Projections



# KCSD Elementary School Enrollment:

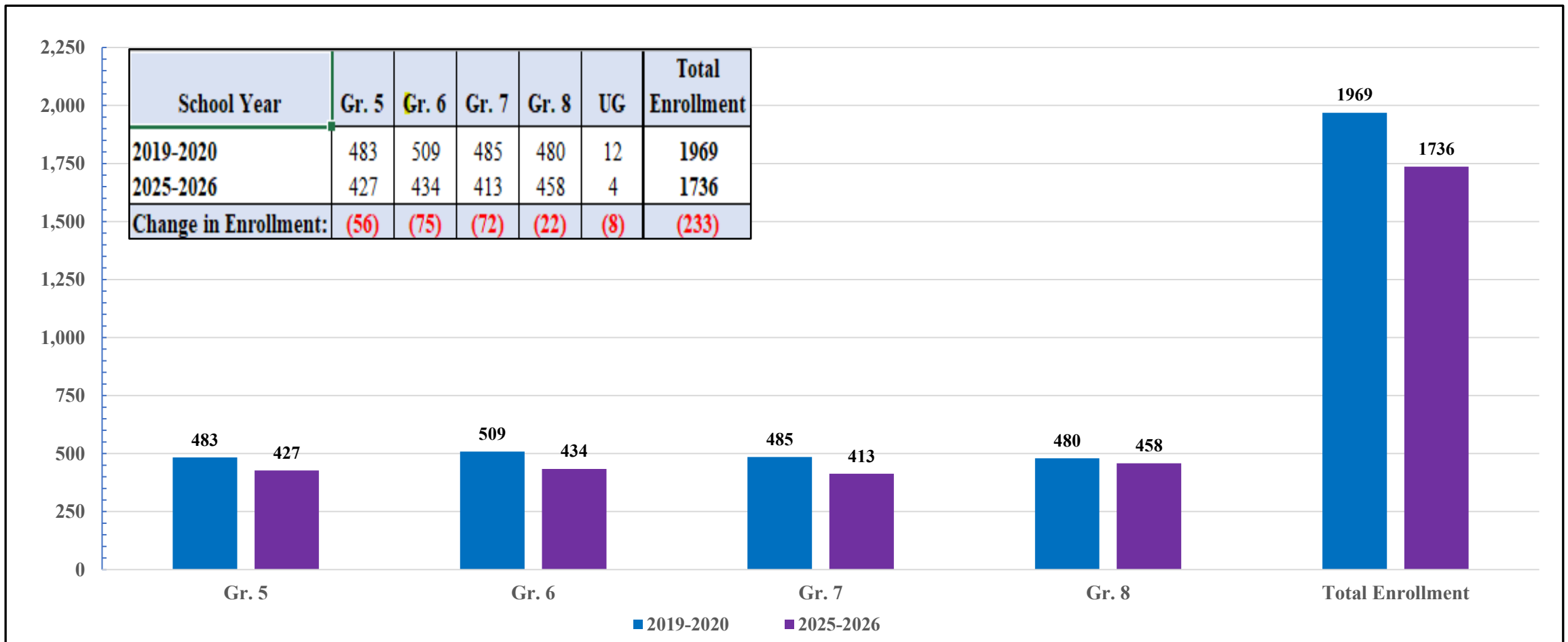
Average Class Sizes  
 2019-2020  
 2025-2026  
 2026-2027 Projections

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)
<b>District Average:</b>	<b>16</b>	<b>19</b>	<b>19</b>	<b>19</b>	<b>20</b>	<b>2058</b>	<b>(95)</b>
						<b>Enrollment Change:</b>	<b>(95)</b>
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)
<b>District Average:</b>	<b>17</b>	<b>20</b>	<b>19</b>	<b>20</b>	<b>21</b>	<b>2153</b>	<b>(225)</b>
						<b>Enrollment Change:</b>	<b>(225)</b>
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	
<b>District Average:</b>	<b>22</b>	<b>21</b>	<b>19</b>	<b>20</b>	<b>24</b>	<b>2378</b>	



# DECLINING ENROLLMENT

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

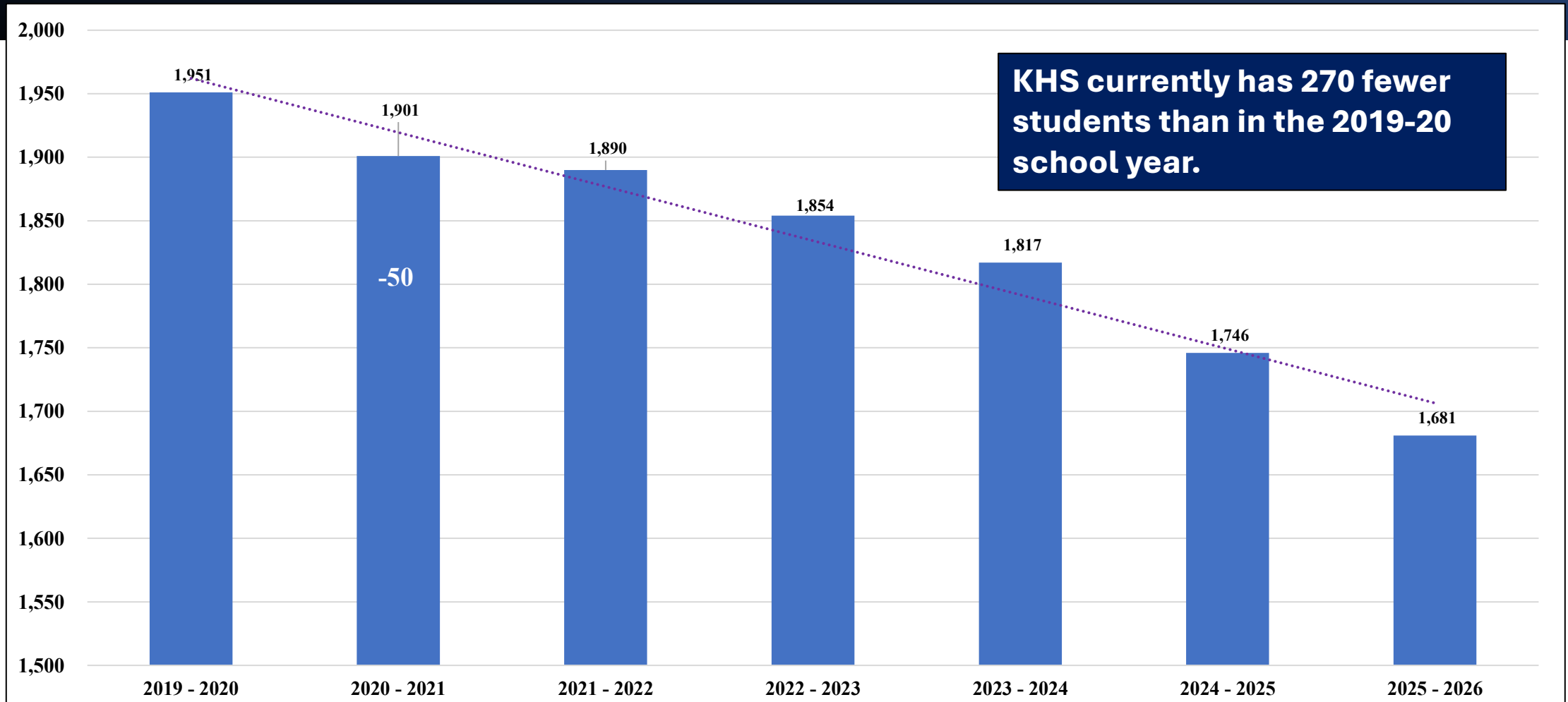


# KCSD Middle School Enrollment:

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
<b>Total Middle Level</b>	<b>427</b>	<b>434</b>	<b>413</b>	<b>458</b>	<b>4</b>	<b>1736</b>
<b>Enrollment Change:</b>	<b>(56)</b>	<b>(75)</b>	<b>(72)</b>	<b>(22)</b>	<b>(8)</b>	<b>(233)</b>
						-
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
<b>Total Middle Level</b>	<b>483</b>	<b>509</b>	<b>485</b>	<b>480</b>	<b>12</b>	<b>1969</b>
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)
<b>Total Enrollment Shift</b>	<b>(56)</b>	<b>(75)</b>	<b>(72)</b>	<b>(22)</b>	<b>(8)</b>	<b>(233)</b>

# DECLINING ENROLLMENT

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



# OUR STUDENT INVESTMENTS: INSTRUCTION, SUPPORTS & OPERATIONS (NOT AN ALL-INCLUSIVE LIST)

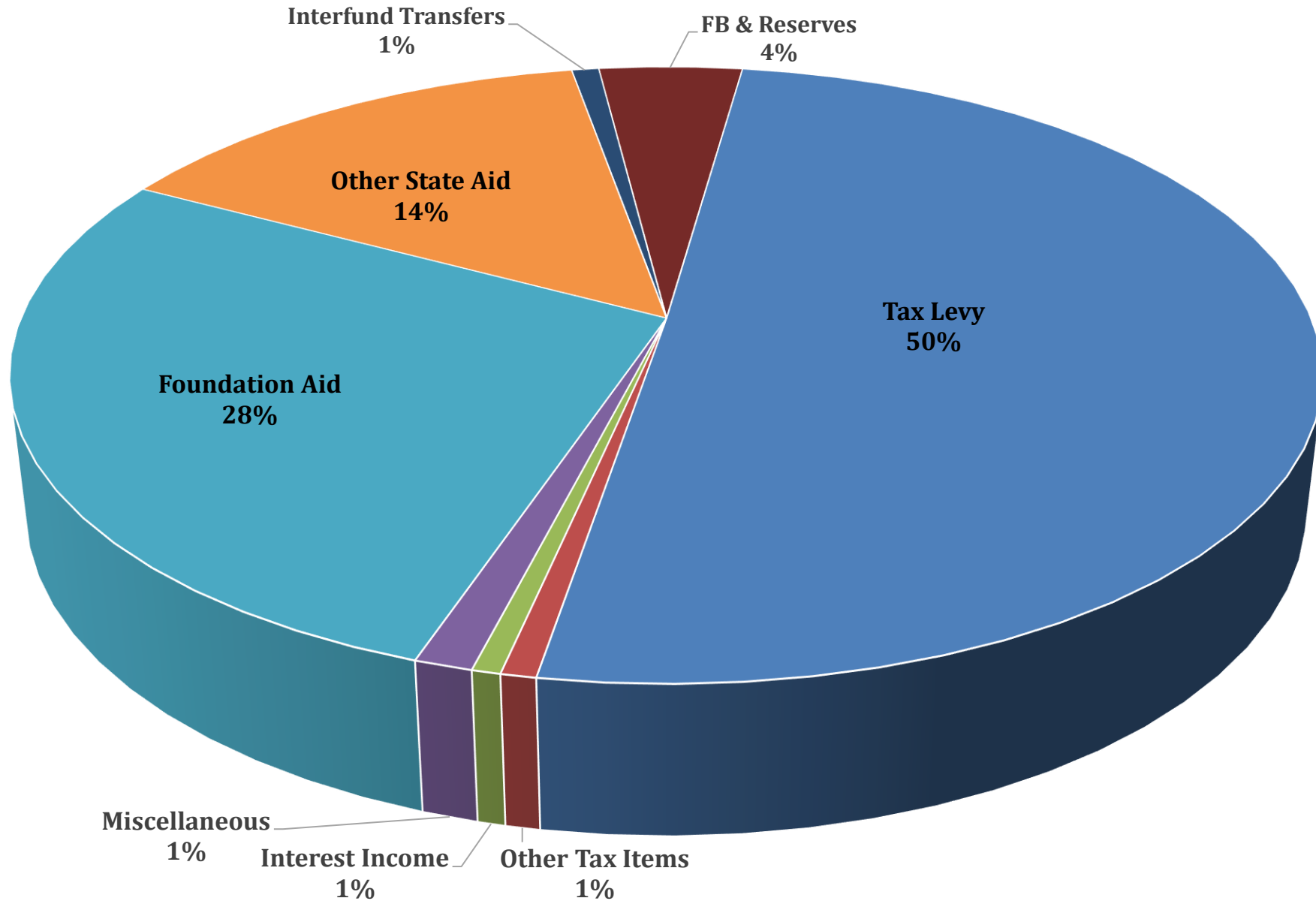
- Smaller class sizes, relative to declining enrollment trends
- Multiple pathways for graduation
- Robust music, art and athletic programs for 5,900 students
- Social and emotional support for 5,900 students
- Bi-lingual elementary program at Edson
- In-District Universal Pre-Kindergarten for 300 students
- 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



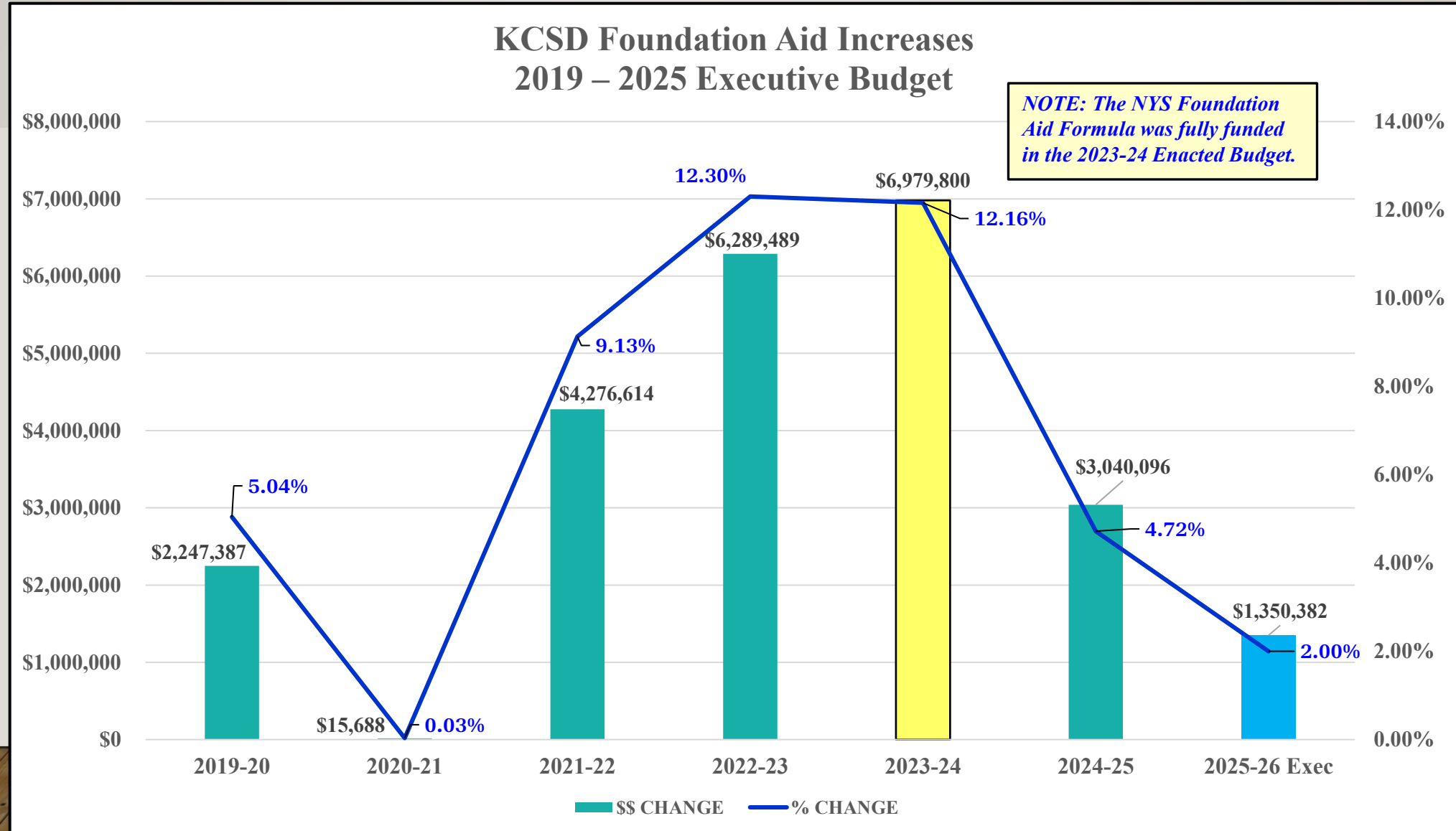
<b>KCSD Tax Levy Limit Calculation</b>		
As of February 8, 2026		
<b>CALCULATION FACTORS</b>	<b>2025-2026 FINAL</b>	<b>2026-27 PROJECTED</b>
<b>PRIOR YEAR TAX LEVY</b>	<b>\$117,595,198</b>	<b>\$125,791,600</b>
Tax Base Growth Factor	1.0096	1.0105
<b>BASE LEVY</b>	<b>\$118,724,112</b>	<b>\$127,112,412</b>
PRIOR YEAR PILOT (+)	\$ 1,700,000	\$ 1,000,000
PRIOR YEAR EXEMPTIONS (-)	\$ 3,929,005	\$ 8,322,399
<b>ADJUSTED PRIOR YEAR TAX LEVY</b>	<b>\$116,495,107</b>	<b>\$119,790,013</b>
<i>Allowable Growth Factor (lesser of CPI or 2%)</i>	<i>1.0200</i>	<i>1.0200</i>
<b>BASE LEVY</b>	<b>\$118,825,009</b>	<b>\$122,185,813</b>
PILOTS FOR COMING YEAR (-)	\$ 1,000,000	\$ 1,000,000
AVAILABLE CARRYOVER (+)	\$ -	\$ -
<b>TAX LEVY LIMIT - BEFORE EXCLUSIONS</b>	<b>\$117,825,009</b>	<b>\$121,185,813</b>
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	\$ -	\$ -
<b>TOTAL COMING SCHOOL EXEMPTIONS (+)</b>	<b>\$ 8,322,399</b>	<b>\$ 9,691,762</b>
<b>MAXIMUM ALLOWABLE LEVY</b>	<b>\$126,147,408</b>	<b>\$130,877,575</b>
<b>MAXIMUM ALLOWABLE LEVY INCREASE</b>	<b>7.27%</b>	<b>4.04%</b>
	<b>\$ 8,552,210</b>	<b>\$ 4,730,167</b>

# TAX CAP:

## LONG-TERM IMPACT OF LEVYING 0%

CALCULATION FACTORS	2020-2021 Final	2025-2026 Final	2026-27 PROJECTED
<b>MAXIMUM ALLOWABLE LEVY</b>	\$ 107,419,898	\$128,812,903	\$ 133,991,663
<b>MAXIMUM ALLOWABLE LEVY INCREASE</b>	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
<b>DIFFERENCE</b>	\$ -	\$ 2,665,496	\$ 3,114,088
ACTUAL / PROPOSED TAX LEVY	\$ 107,419,898	\$125,791,600	\$ 130,877,575
<b>DIFFERENCE</b>	\$ (0)	\$ 3,021,303	\$ 3,114,088
			<b>Cumulative Revenue Impact \$ 14,501,529</b>

# 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**

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

<b>2025-26 EXECUTIVE BUDGET</b>	<b>\$68,869,519</b>
<b>Increase</b>	<b>\$1,350,382</b>
<b>% Increase</b>	<b>2.00%</b>

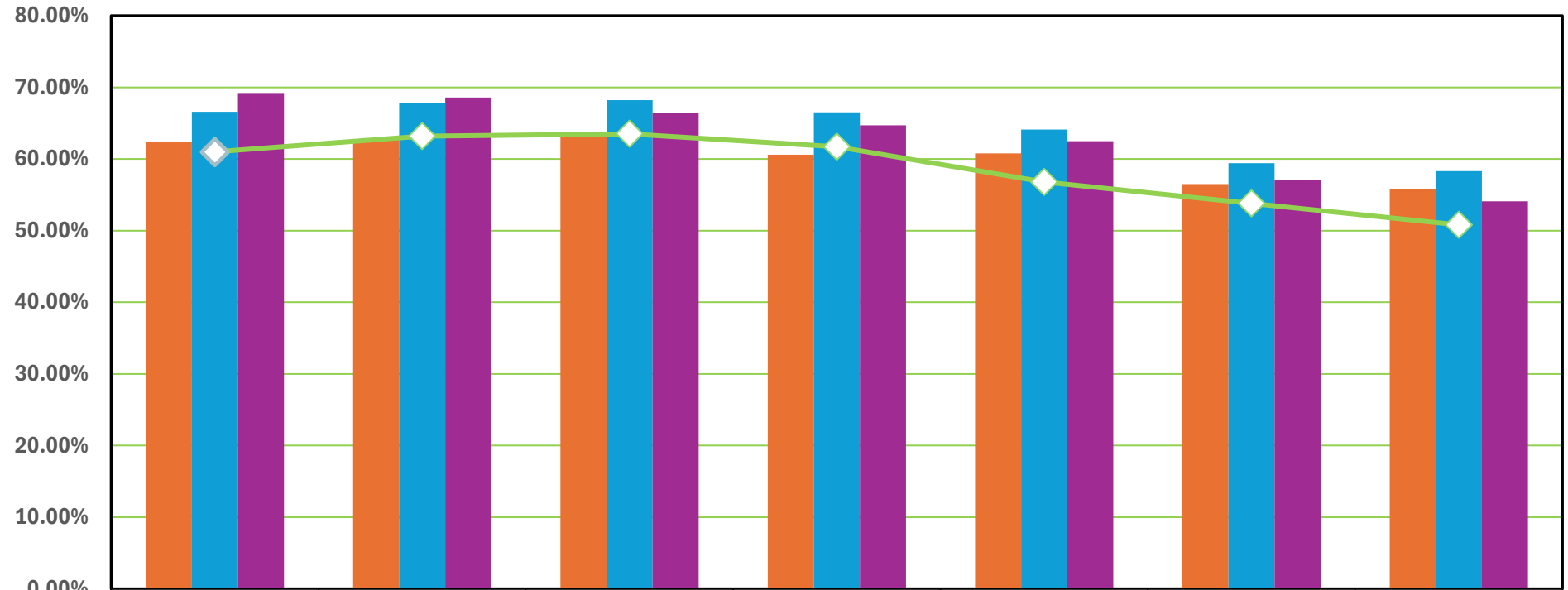
<b>6.60%</b>	<b>7-Year Avg Increase</b>
<b>7.67%</b>	<b>5-Year Avg Increase</b>
<b>9.73%</b>	<b>3-Year Avg Increase</b>

<b>\$3,371,582</b>	<b>5% Increase Amt</b>
<b>\$6,559,199</b>	<b>3-Yr Avg Increase</b>



# SHIFTING WEALTH MEASUREMENTS: IMPACTS TO SPECIAL ED & TRANSPORTATION COSTS

## KCSD Reimbursement Rates: 2020 - 2026 Executive Budget

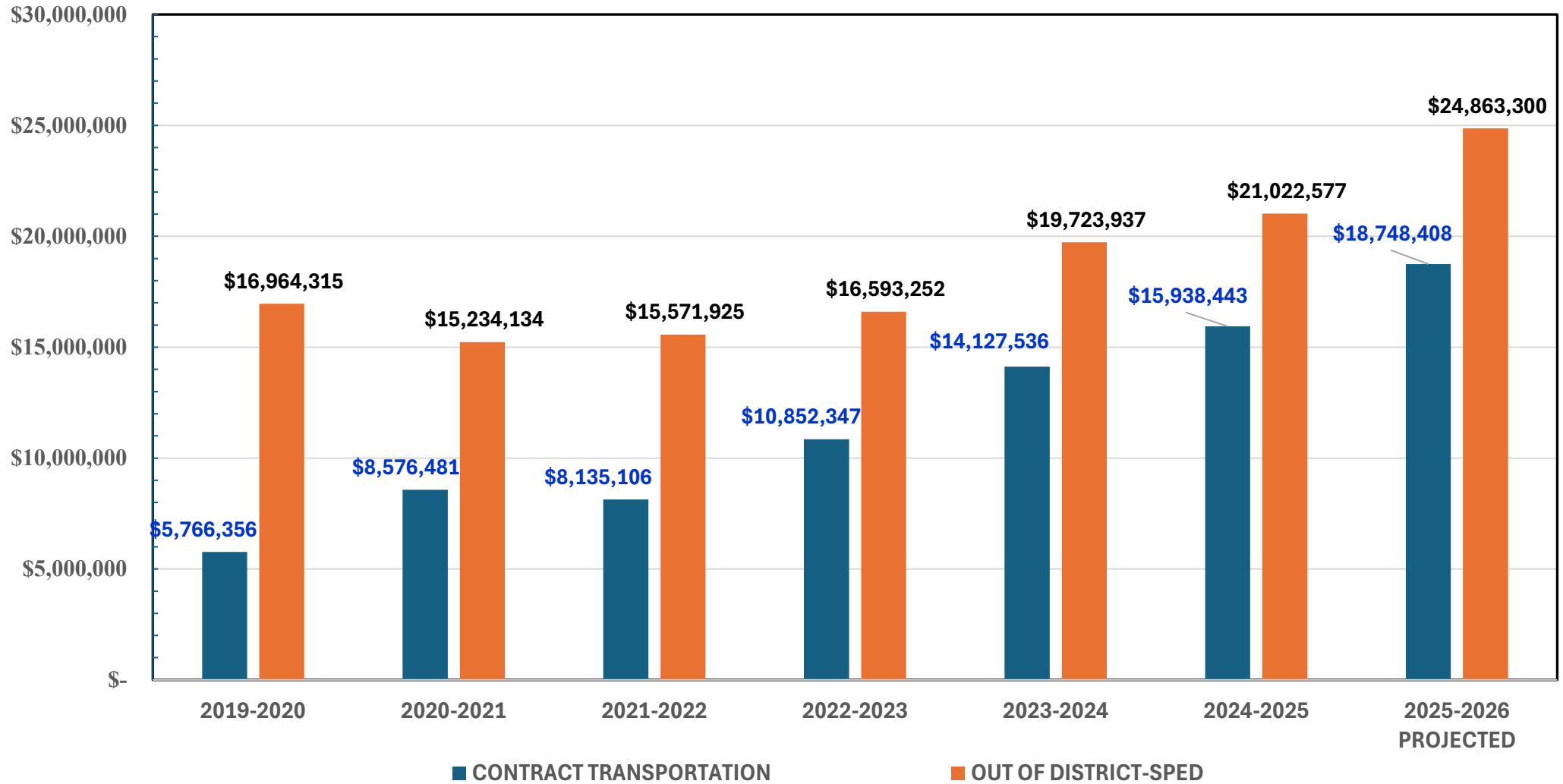


	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024	2024 - 2025	2025 - 2026	2026 - 2027 EXEC BUDGET
Public Excess Cost Aid Ratio	62.40%	62.70%	63.30%	60.60%	60.80%	56.50%	55.80%
Transportation Aid Ratio	66.60%	67.80%	68.20%	66.50%	64.10%	59.40%	58.30%
BOCES Aid Ratio (Admin & Services)	69.20%	68.60%	66.40%	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



# 4/8/2026

## 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	
<b>Preliminary Deficit:</b>	<b>\$ (20,888,509)</b>	
2026-27 Max. Allowable Tax Levy:	\$ 130,877,575	4.04% Increase
2026-27 Proposed Tax Levy:	\$ 130,877,575	
<b>Difference</b>	<b>\$ -</b>	



# CURRENT BUDGET SUMMARY:

KINGSTON CITY SCHOOL DISTRICT			
2026-27 PROPOSED BUDGET UPDATE			
April 15, 2026 Budget Workshop			
2025-26 Budget:	\$ 249,522,500		
2025-26 Tax Levy:	\$ 125,791,600	6.97% Increase	
2026-27 Current Revenues:	\$ 243,047,775		
2026-27 Current Expenses:	\$ 263,186,284		
<b>Preliminary Deficit:</b>		<b>\$ (20,138,509)</b>	
2026-27 Max. Allowable Tax Levy:	\$ 130,877,575	4.04% Increase	
2026-27 Proposed Tax Levy:	\$ 130,877,575		
<b>Difference</b>		<b>\$ -</b>	

## CHANGES FROM 4/8/26 UPDATE:

1. Increased Medicaid Reimbursement Revenue projection
2. Increased State Aid projection by \$500,000 based on One House Proposals



# AREAS UNDER REVIEW:

- Transportation Costs
- Special Education Placements
- Operational Costs
- BOCES Services
- Class Sizes
- Districtwide Staffing
- Crosswalk between retirements and staffing needs for next year
- Allocation of Reserves



THANK  
YOU!!!

---

**CSD KINGSTON**  
CITY SCHOOL DISTRICT

We Inspire. We Educate. We Graduate.  
*All Students, All of the Time*

EDSON COUGARS

I am Kind, Creative, and Dedicated to Work  
GW  
Montessori

MEAGHER PRESCHOOL