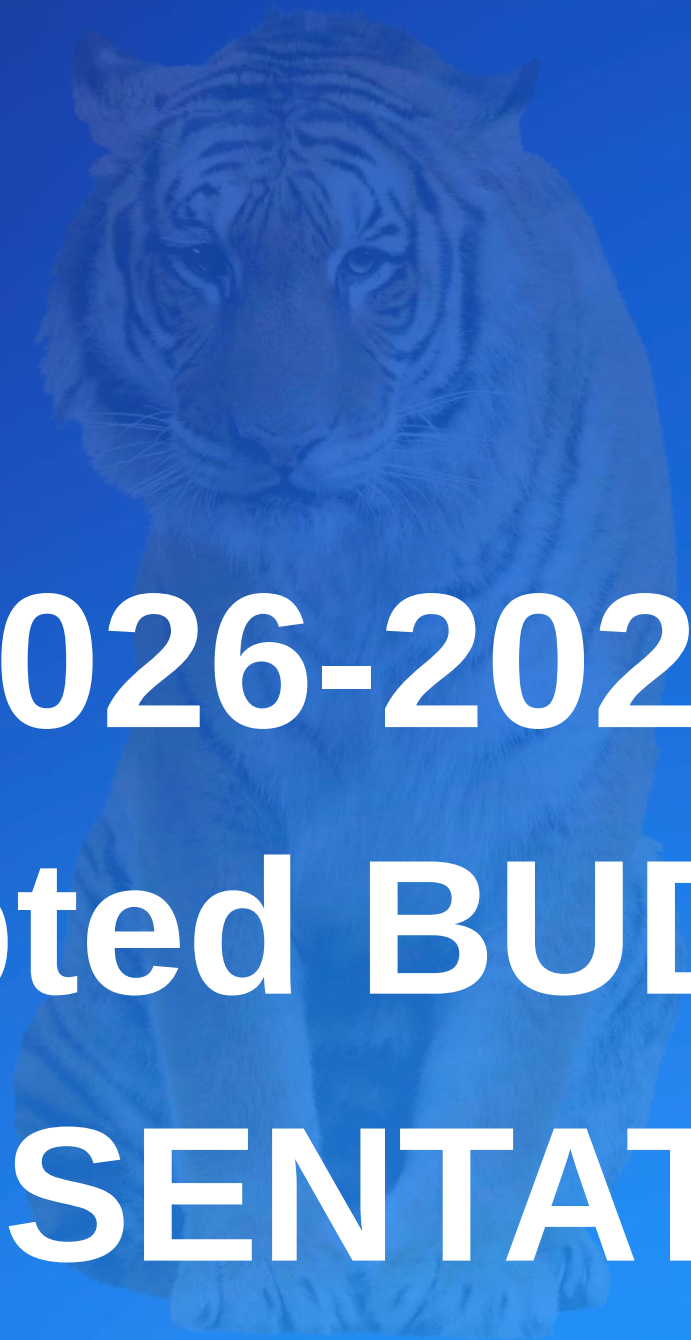




2026-2027 Adopted BUDGET PRESENTATION

Superintendent of Schools
Gary Rush

Assistant Superintendent for Business & Operations
April 15, 2026

Jamal J. Scott

Meeting Agenda



We endeavor to provide the best educational programs to our students in the most fiscally responsible manner.

- 2026-27 Projected Revenues
- 2026-27 Proposed Expenditures
- Expansions/Revisions in Instruction
- Charter School Analysis
- Tax Cap Analysis

2026-2027 Projected Revenues

- State Aid \$275,223,415
- Tax Levy \$75,934,370 (0% Increase)
- PILOTS \$4,500,000
- Miscellaneous Revenue \$6,000,000
- Use of Fund Balance \$16,544,292
- **Total Revenue \$378,202,077**





Key Revenues

- State Aid projected increase 4.24% in 2026-27
 - 2025-26 - \$264,027,951 Enacted budget 5/08/25
 - 2026-27 - \$275,223,415 Projected budget
- District will receive approximately \$3M in Charter School Supplemental Basic Tuition **(these funds are not included in the Executive Budget Projections)**
- The new Charter School Transitional Aid we received this year, will continue in the 2026-27 school year
- 2026-27 maximum Tax Levy increase \$1,569,766
- 2026-27 Tax CAP is 2.067%
- Tax Levy will remain flat 2026-27
- Use of Fund Balance will increase 58.77% in 2026-27, \$16,544,292
- Continue to leverage grants to reduce impact on tax payors

2026-2027 PROPOSED EXPENDITURES

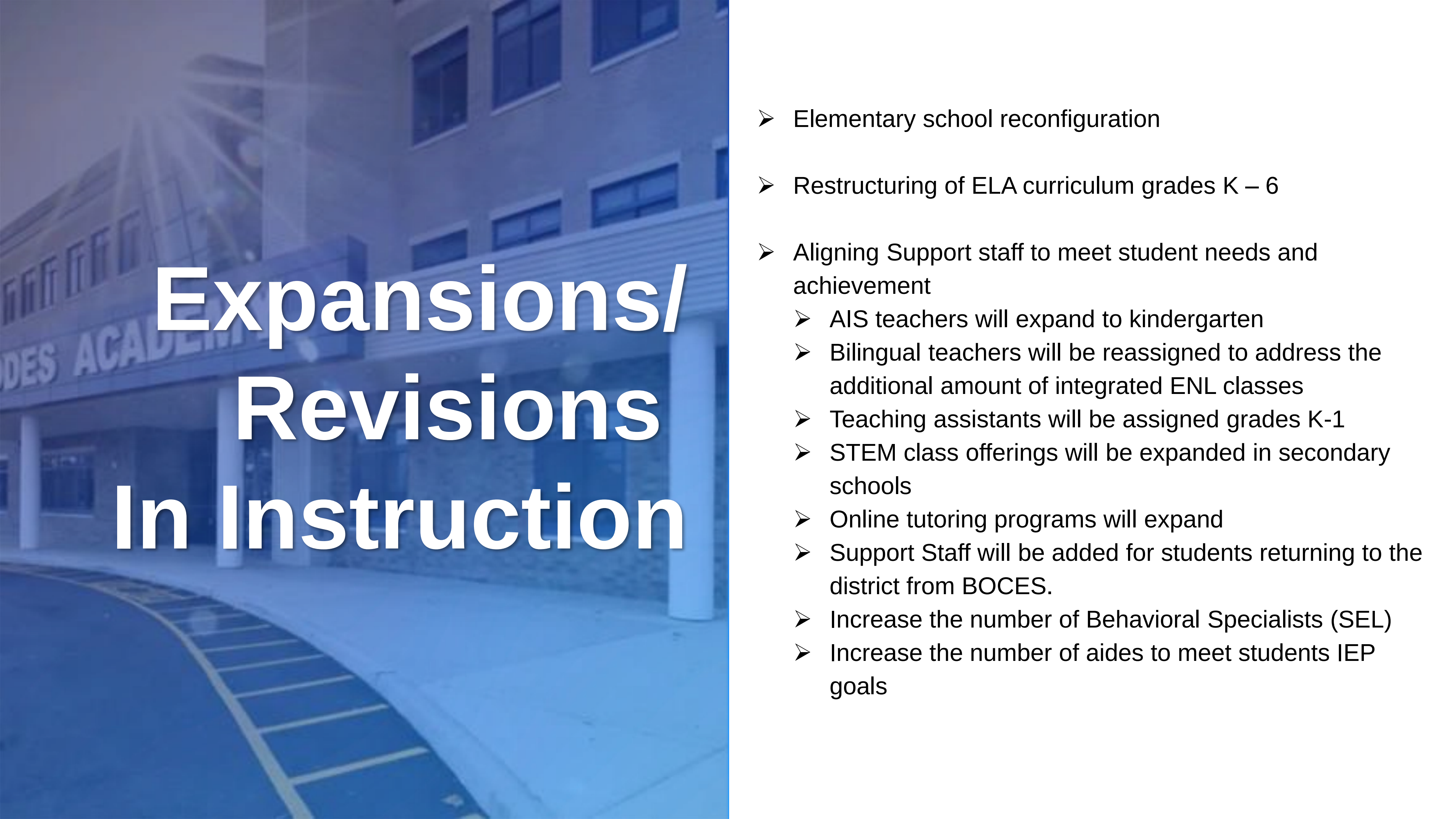
\$378,202,077

Expenditure	2026-2027	2025-2026	Dollar Change	Percent Change
General Support	\$ 36,020,013	\$ 35,931,070	\$ 688,943	1.92%
Instruction	\$ 256,039,104	\$ 235,640,823	\$ 20,398,280	8.66%
Transportation	\$ 14,251,850	\$ 12,777,868	\$ 1,473,982	11.54%
Other Expenditures	\$ 71,291,110	\$ 74,483,144	\$ (3,192,034)	(4.29)%
TOTAL EXPENDITURES	\$ 378,202,077	\$ 358,832,905	\$ 19,369,172	5.40%



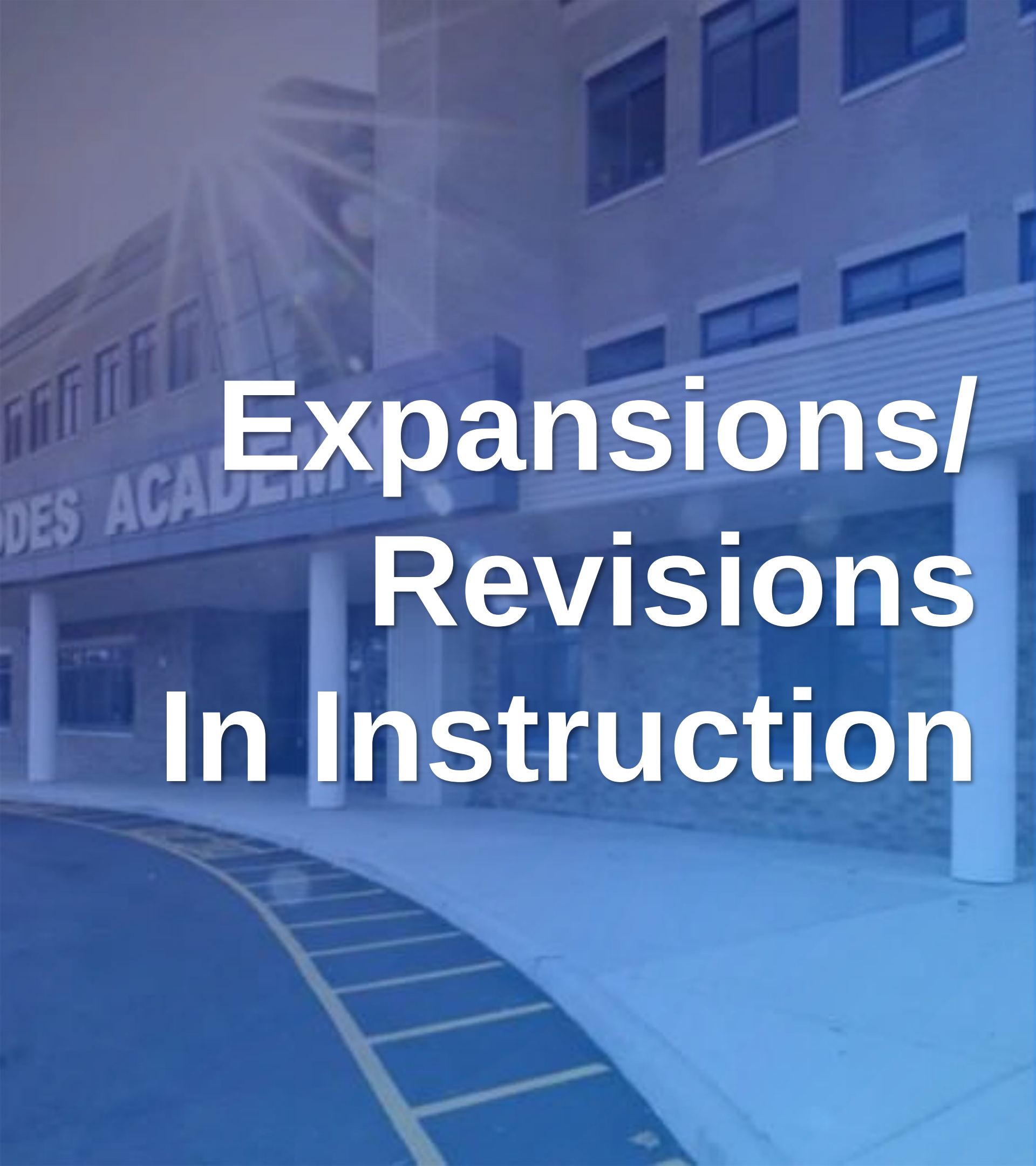
Key Expenditures

- Charter School budget will increase in by 3.89%, to \$110,588,604
- Reduction of Staff to align with enrollment and programming
- Will incur retirement incentive savings
- Total Salary and Benefits will decrease
- Special Education cost will increase over 20%
- Transportation cost will increase over 11%
- Contract negotiations (Teacher and Teacher Assistant)



Expansions/ Revisions In Instruction

- Elementary school reconfiguration
- Restructuring of ELA curriculum grades K – 6
- Aligning Support staff to meet student needs and achievement
 - AIS teachers will expand to kindergarten
 - Bilingual teachers will be reassigned to address the additional amount of integrated ENL classes
 - Teaching assistants will be assigned grades K-1
 - STEM class offerings will be expanded in secondary schools
 - Online tutoring programs will expand
 - Support Staff will be added for students returning to the district from BOCES.
 - Increase the number of Behavioral Specialists (SEL)
 - Increase the number of aides to meet students IEP goals



Expansions/ Revisions In Instruction

- Increase Professional Development opportunities with a focus on the science of reading for multilingual learners in primary grades.
- Additional Advanced Placement courses
- Increase in pathways to graduation- IAAP (Individual Arts Assessment Pathway) pathway for the Music, Arts, Theater and Dance program.
- Expanding Integrated ENL Classes districtwide.
- Expansion of programs at Alternative schools with an emphasis on CTE

CHARTER SCHOOL ANALYSIS

Charter School	Student Count 2026/2027 Projected Budget	Student Count 2025/2026 Budget	Student Count 2024/2025 Actual	Student Count 2023/2024 Actual	Student Count 2022/2023 Actual	Student Count 2021/2022
Academy Charter	2300	2550	2131	1912	1,988	1,836
Expense:	70,419,100	72,639,300	55,840,013	46,857,938	44,863,152	38,784,858
Roosevelt Children's Academy	165	200	115	133	165	203
Expense:	5,051,805	5,697,200	3,021,844	3,258,655	3,715,935	4,290,780
Evergreen Charter	983	985	888	978	774	692
Expense:	30,096,511	28,058,710	23,276,244	23,955,592	17,456,315	14,632,339
Nat’l Heritage/Our World	2	2	2	2	3	2
Expense:	61,234	56,972	52,942	56,530	60,166	42,240
Diamond Charter	162					
Expense:	4,959,954					
Total Enrollment	3612	3737	3319	3025	2930	2733
Total Expense	\$110,588,604	\$106,452,182	\$82,191,043	\$74,128,715	\$67,072,047	\$57,750,217



2026-27 Tax Cap Analysis – Nine Years

Tax Year	Property Tax Levy	Tax Levy % Increase	Tax Levy \$ Increase	Tax Cap	Tax Levy Limit	Taxpayer Savings
Proposed 2026-27	\$75,934,370	0%	\$0	2.067%	\$77,504,136	\$1,569,766
2025-26	\$75,934,370	0%	\$ -	0.286%	\$76,151,661	\$217,172
2024-25	\$75,934,370	0%	\$ -	6.26%	\$80,690,590	\$4,756,220
2023-24	\$75,934,370	0%	\$ -	3.46%	\$78,560,181	\$2,625,811
2022-23	\$75,934,370	0%	\$ -	2.78%	\$78,048,251	\$2,113,881
2021-22	\$75,934,370	0%	\$ -	1.42%	\$77,011,304	\$1,076,934
2020-21	\$75,934,370	0%	\$ -	2.27%	\$77,659,882	\$1,725,512
2019-20	\$75,934,370	0%	\$ -	1.20%	\$76,842,267	\$907,897
2018-19	\$75,934,370	0%	\$ -	5.09%	\$79,796,682	\$3,862,312
Total Savings over the past 9 years						\$18,855,506

TAX CAP OVERVIEW

- Although the law is often referred to as a “2 percent tax cap,” it does not restrict any proposed tax levy increase to 2%.
- The 2 percent we hear about is just one part of a complex 8 step formula.
- School districts must use the formula to calculate the tax levy limit and tax cap.

QUESTIONS



Please email Assistant
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