



2026-2027 Budget

Balanced Budget

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Objective



To strategically utilize the district's fiscal resources to support student educational outcomes for the 2026-2027 school year and beyond in a fiscally responsive manner.





Previous Budget Presentations



Previous Budget Presentations



The following links can be accessed to view previous budget development presentations.

[August 2025 Food Service](#)

[November 2025 Budget Primer](#)

[November 2025 Facilities](#)

[December 2025 Long Range Plan](#)

[February 2026 Technology](#)

[January 2026 Program Continuation](#)

[March 2026 Transportation](#)

[February 2026 Revenues](#)

[March 2026 K-8 Programming](#)

[March 2026 9-12 Programming](#)



Budget Presentation Goals



State Budget Updates

- April 1st State Deadline

Historical Levy Implications

- Year over Year Compounding

Balanced Budget Levy Scenarios

- 2.49% Levy - \$84,400,000
- 1.99% Levy - \$84,325,000
- Reserve Usage





State Budget Update

April 1st State Deadline



State Budget Deadline



Per New York State Division of Budget, the Enacted Budget must be set by April 1st.

- The 2025-2026 budget was the latest adoption in the most recent 15 years.
- School districts are not given extensions with their budget timelines.

Enacted Budget Year	Date of Finalized Budget Adoption	Days Past April 1st Budget Deadline
2025-2026	May 9th*	39 Days
2024-2025	April 20th	20 Days
2023-2024	May 3rd	32 Days
2022-2023	April 9th	9 Days
2021-2022	April 6th	6 Days
2020-2021	April 3rd	3 Days
2019-2020	April 1st	On Time





Historical Tax Levy Decision Impact



Tax Levy Historical Review

School Year	Tax Cap Capacity	Tax Levy Percent Selected	Tax Cap Ceiling	Amount Levied	Percent Difference	Hypothetical Compounding Levy Max Allowable Limit
2015-2016	1.80%	0.00%	\$27,856,524	\$27,338,052	1.89%	\$27,856,524
2016-2017	2.93%	1.20%	\$28,159,993	\$27,680,053	1.73%	\$28,673,908
2017-2018	1.48%	1.25%	\$28,111,044	\$28,046,677	0.23%	\$29,098,960
2018-2019	4.23%	1.89%	\$29,257,479	\$28,601,055	2.34%	\$30,330,031
2019-2020	1.78%	0.89%	\$29,131,310	\$28,875,625	0.89%	\$30,870,760
2020-2021	0.37%	0.00%	29,014,214	\$28,896,343	0.41%	\$30,984,543
2021-2022	1.62%	1.40%	\$29,364,455	\$29,300,750	0.22%	\$31,486,483
2022-2023	3.08%	1.40%	\$30,203,261	\$29,711,000	1.68%	\$32,456,318
2023-2024	2.52%	1.34%	\$30,477,531	\$30,127,000	1.18%	\$33,273,943
2024-2025	2.74%	2.00%	\$30,952,496	\$30,730,000	0.74%	\$34,185,667
2025-2026	2.78%	2.74%	\$31,583,969	\$31,575,000	0.03%	\$35,136,029

Tax Levy Historical Metrics



Sensitivity, care, and balance must be considered when identifying the annual levy.

Increased levy limits support educational programs with funds no longer available for community use.

Likewise, levy limits not keeping up with the pace of inflation to support educational programming in one year is challenging to recapture in the future without exceeding the tax cap, especially if state aid is reduced.

Actual Tax Levy Approved

10 Year Total Percent Levy Change = 15.391%

10 Year compounded annual growth rate = 1.44%

2026-2027 Tax Cap Levy Limit = \$32,367,844

Hypothetical Tax Levy Capacity

10 Year Total Percent Levy Change = 28.405%

10 Year compounded annual growth rate = 2.53%

2026-2027 Hypothetical Tax Cap Levy Limit = \$36,017,943

Projected 10 Year Comparison

Actual Tax Levy vs Hypothetical Tax Cap Levy = Approximately \$3,561,028 Difference





Balanced Budget Options

Revenues and Expense Scenarios



Tax Levy Scenarios vs Budget Gap



Potential Tax Levy Increase	Recommended Budget	Programmatic & Revenue Impact
Option 1 2.49% \$786,217	\$84,400,000	No further programmatic or revenue impacts Reserves to be added to balance the budget
Option 2 1.99% \$628,342	\$84,325,000	<p style="text-align: center;">Expense-Side</p> Elimination of per diem AIS sub at NTI (\$25,000) Elimination of add-on special education Building Base Substitute (\$36,000) 50% reduction of building supply increases (\$14,000) <p style="text-align: center;">Revenue-Side</p> Resume pre-covid practice regarding BOCES summer school tuition for families (\$25,000) Application of additional reserves (\$61,500) beyond those needed in Option 1



Levy increases are based on feedback received from the 3.18.2026 meeting

Both levy options are tax cap compliant

Addition of Reserves



Option 1 2.49% Levy	Specific Reserve	Option 2 1.99% Levy
\$3,500,000	Appropriated Fund Balance	\$3,500,000
\$122,000	Employee Benefit Accrued Liability Reserve (EBALR)	\$122,000
\$134,000	Debt Service	\$134,000
\$450,000	Teachers' Retirement System (TRS)	\$485,000
\$750,000	Employees' Retirement System (ERS)	\$775,000
\$350,000	Workers Compensation	\$350,000
\$4,868	Unemployment	\$6,328
\$5,310,868	Total	\$5,372,328



In the event additional Foundation Aid is awarded to the district prior to budget publication, reserve allocations would be reduced in the following order:

- 100% reduction from TRS until eliminated
- 50% reduction split between ERS and Workers Compensation

Next Steps



Determine the total budget and associated levy limit for the 2026-2027 school year

Begin to compile necessary documents for the community budget hearing and newsletter

Community vote for the 2026-2027:

- School district budget (proposition 1)
- Proposed capital improvement project (proposition 2)



2026-2027 Tax Levy Scenarios



Assessed Home Value	\$75,000 Monthly	\$75,000 Yearly	\$125,000 Monthly	\$125,000 Yearly	\$175,000 Monthly	\$175,000 Yearly
1.99%	\$2.98	\$35.73	\$4.96	\$59.56	\$6.95	\$83.38
2.49%	\$3.73	\$44.72	\$6.21	\$74.52	\$8.69	\$104.33



Tax levy scenarios are based off the current fiscal year tax levy of \$31,575,000 and a 2025-2026 assessed city tax base of \$1,318,807,544.

*A non-tax cap compliant levy requiring a 60% community vote; not recommended