



# **2026-27 Superintendent's Budget Proposal**

***April 21, 2026***

# The 2026-27 Budget Bottom Line

The proposed budget of \$62,045,799:

1. Reflects an increase in spending of 3.68% over the 2025-26 budget.
2. Reflects adjustments due to increasing costs (**four** areas alone total over \$1.3 million or 3% on the tax levy), a loss in state and federal aid, and overall declining enrollment, particularly at Springhurst Elementary.
3. Reduces ten staff positions - two positions through reductions of staff, and eight positions that were not filled. This includes the FLES position at Springhurst Elementary.
4. Maintains all current student programming including courses, clubs, and sports.
5. Supports ongoing training of staff in all areas of operations.
6. Includes a *Capital Outlay Project* that we will finalize prior to the May 12 budget hearing.
7. Carries a 3.49% tax levy increase that results in a **projected decrease** in tax rate (established by the town) from \$19.97/\$1,000 of assessed value to \$19.23/\$1,000 of assessed value. This is due to reassessments based on market value, new construction, and renovations to existing properties.

# Budget Goals for the 2026-27 Budget

*The proposed budget provides support for:*

1. Maintaining and, where possible, expanding upon a ***rigorous K-12 academic program and associated professional learning*** that aligns with the NYS Graduation Measures Initiative, and includes Bookworms reading and writing, Illustrative Mathematics, and the International Baccalaureate Middle Years and Diploma Programs.
2. Maintaining and, where possible, expanding upon ***a wide-variety of co-curricular (clubs, theatre, music, service) and extracurricular (athletics) opportunities for students*** that encourage high levels of attendance and support their overall development.
3. Collective bargaining agreements (contracts) that are supportive of the ***ongoing improvements in faculty and staff working conditions*** that are aligned to and directly supportive of the District's Strategic Points of Focus and Goals.
4. Improving our facilities to ***ensure that we maintain a safe, secure, and welcoming environment*** for effective teaching and learning.

# Budgeting Actions that Support the Goals

- Balancing the need for effective programming, program support, and training for students and staff with the impact of the tax burden on taxpayers
- Maximizing state aid (*BOCES, Building, Transportation, etc.*) to make the best use of every taxpayer dollar
- Continuing to build and manage long-range strategic plans for consistency and stability in district programming and operations
  - Managing financial reserves to allow for consistency and predictability from one budget year to the next
- Communicating our budgeting plans to the community consistently and transparently

# Student Enrollment

## 2020-2027

	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27 <i>Projected</i>
<b>K-5</b>	698	703	698	714	678	641	606*
<b>6-8</b>	360	354	367	342	344	362	381
<b>9-12</b>	435	455	453	438	459	453	450
<b>TOTAL</b>	1,493	1,493	1,512	1,518	1,481	1,456	1,437

*\*Pending the final kindergarten enrollment, we anticipate maintaining the same number of class sections at Springhurst Elementary (29).*

# Springhurst Elementary

## 2026-27 Projected Section Sizes by Grade

Grade	2025-26 Enrollment	2025-26 Number of Sections	2025-26 Students per Section	2026-27 Projected Enrollment	2026-27 Projected Number of Sections	2026-27 Projected Students per Section	8-year average of Students per Section	Contractual Limits on Students per Section
<b>K</b>	97	5	17/18	90	5	19	18/19	27
<b>1st</b>	82	4	19/20/21	98	5	19/20	19	28
<b>2nd</b>	117	6	19/20	82	4	20/21	19/20	28
<b>3rd</b>	103	5	20	117	6	19/20	20/21	30
<b>4th</b>	117	5	22/23	103	5	20/21	20/21	30
<b>5th</b>	125	5	24/25/26	117	5	23/24	20/21	30
<b>TOTAL</b>	<b>641</b>	30	-	<b>607</b>	29	-	-	-

*\*As of 4/20, there are 73 students in registration status*

# Staffing Total 2020-2026

Year	Full-time Teachers	Related Services Providers	Part-time Teachers	Special Education Teaching Assistants	General Education Teaching Assistants	Teacher Aides/ Monitors	Custodial, Perm. Sub, and Support Staff	Administrators	Total
<b>2025-26</b>	150	23	1	40	6.5	23	34	15	<b>292.5</b>
<b>2024-25</b>	155	24	3	40.5	4.5	21	38	16	<b>302</b>
<b>2023-24</b>	156	24	3	42.5	3.5	21	38	16	<b>304</b>
<b>2022-23</b>	149	23	3	39.5	3.5	19	43	15	<b>295</b>
<b>2021-22</b>	152	22	3	38.5	2.5	16	40	13	<b>287</b>
<b>2020-21</b>	148	22	2	33.5	2.5	17	38	13	<b>276</b>
<b>2019-20</b>	148	22	2	38.5	2.5	19	42	13	<b>282</b>

# Major Cost Drivers of the 2026-27 Budget

- Health care costs for active and retired employees (estimated increase of \$714,691)
- Staffing based on student needs and current labor contracts (estimated increase of \$368,462)
- Services to students with disabilities (estimated increase of \$196,174)
- Transportation costs (estimated increase of \$92,994)

***Total increases from these four areas = \$1,372,321, or approximately a 3% increase on the tax levy.***

# Proposed Expenditures

Expense Category	2025-26 Adopted	2026-27 Proposed	Variance		% of Budget
			\$	% Inc.	
<b>Salaries</b>	\$30,647,823	\$31,732,165	\$1,084,342	3.54%	51.14%
<b>Benefits</b>	\$13,143,678	\$14,049,497	\$905,819	6.89%	22.64%
<b>Debt Service/Transfers</b>	\$2,961,926	\$2,967,100	\$ 5,174	.17%	4.78%
<b>BOCES Services</b>	\$3,397,556	\$3,591,591	\$194,035	5.71%	5.79%
<b>Facilities &amp; Technology</b>	\$2,926,792	\$3,087,624	\$160,832	5.50%	4.98%
<b>Transportation</b>	\$2,053,163	\$2,135,157	\$81,994	3.99%	3.44%
<b>Special Education (non-BOCES)</b>	\$2,105,500	\$2,153,354	\$47,854	2.27%	3.47%
<b>Central Administration</b>	\$952,209	\$1,156,460	\$204,251	21.45%	1.86%
<b>Settlement</b>	\$650,000	\$0	-\$650,000	-100.00	0.00%
<b>Other</b>	\$1,003,805	\$1,172,851	\$169,046	16.84%	1.89%
<b>Total</b>	<b>\$59,842,452</b>	<b>\$62,045,799</b>	<b>\$2,203,347</b>	<b>3.68%</b>	<b>100%</b>

# Proposed Expenditures Summary

## *3-Part Budget\**

Expense Category	Current Year	2026-27	Change	
<b>Administrative</b>	\$6,332,031	\$6,655,017	5.10% <b>+\$322,986</b>	
<b>Capital</b>	\$7,916,428	\$7,593,049	-4.08% <b>-\$323,379</b>	
<b>Program</b>	\$45,593,993	\$47,797,733	4.53% <b>+\$2,203,740</b>	
<b>Total</b>	<b>\$59,842,452</b>	<b>\$62,045,799</b>	<b>\$2,203,347</b>	<b>3.68%</b>

*\*Required by NYS Education Law Section 1716*

# The Proposed Administrative Budget

Current Year	2025-26	Change
\$6,332,031	\$6,655,017	5.10% +\$322,986

## Projected cost increases due to:

1. Salary and benefits of district office administrators and staff
2. Health insurance of district office administrators and staff
3. General liability insurance premiums

# The Proposed Capital Budget

Current Year	2025-26	Change
\$7,916,428	\$7,593,049	-4.08% -\$323,379

## Projected cost increases due to:

1. Salary and benefits
2. Maintenance initiatives\*\*
3. Contractual cost increases (cleaning, landscaping, security)

*\*\* See next slide for additional details*

## The 2026-27 Capital Budget includes:

A \$100,000 “Capital Outlay” Investment Project that:

1. Aligns to our long-range facilities plan
2. Must be approved by the NYS Education Department
3. Results in additional state building aid

The facilities committee is reviewing project options at this time.

# The Proposed Program Budget

Current Year	2026-27	Change
\$45,593,993	\$47,797,733	4.53% +\$2,203,740

## Projected costs increases due to:

1. Salaries and benefits of current staffing in all buildings
2. ERS/TRS pension rates
3. Out-of-district programs for students with disabilities
4. Transportation contract costs and BOCES program and service costs
5. Continuation of Illustrative Mathematics and Bookworms curriculum implementation, the IB DP and MYP programs.
6. Continuation of the K-3 Primary Project and 7-12 Student Assistance support programs.

# Proposed Revenues

as of 4/21/26

Revenue Source	2025-26 Adopted	2026-27 Preliminary	Variance		% of Budget
			\$	% Inc.	
<b>Property Taxes</b>	\$45,851,547	<b>\$47,451,668</b>	<b>\$1,600,121</b>	<b>3.49%</b>	<b>76.62%</b>
<b>State Aid</b>	\$9,137,405	\$10,000,631*	\$863,226	9.45%	15.27%
<b>Tuitions</b>	\$1,093,500	\$1,093,500	\$0	0.00%	1.83%
<b>Sales Taxes</b>	\$1,000,000	\$1,025,000	\$25,000	2.50%	1.67%
<b>Health Services</b>	\$593,000	\$593,000	\$0	0.00%	.99%
<b>Interest</b>	\$450,000	\$550,000	\$100,000	22.22%	.75%
<b>Other</b>	\$347,000	\$382,000	\$35,000	10.08%	.58%
<b>Appropriated Reserve</b>	\$1,370,000	\$950,000**	-\$420,000	-3.07%	2.29%
<b>Total</b>	<b>\$59,842,452</b>	<b>\$62,045,799</b>	<b>\$2,203,347</b>	<b>3.68%</b>	<b>100%</b>

\*The NYS Budget has not yet been adopted. Additional building aid may change the tax cap amount.

\*\*This includes \$500,000 from unappropriated fund balance, and \$150,000 for each of the ERS, TRS, and Debt Service Reserves.

# Estimated Impact of Tax Levy on Tax Rate

***Current Tax Rate/1000 of assessed value = \$19.9714***

<b>Proposed Tax Levy Increase</b> <b>3.49%</b>	<b><i>Estimated Tax Rate*</i></b> <b>\$19.2345/\$1,000**</b>

*\*Final tax rate is determined by the Town of Greenburgh*

## Tax Cap Calculation (based on NYS formula)

Prior Year Tax Levy		\$45,851,547
x	Tax Base Growth Factor	x 1.0162
		\$46,594,3425
-	Allowable Exclusions for Previous Year	- \$1,423,453
		\$45,170,889
x	Lessor of CPI* (2.9%) or 2%	+ \$903,418
Tax Levy Limit		\$46,074,307
+	Allowable Exclusions for Current Year	+ \$1,377,361
<b>Maximum Allowable Tax Levy (3.49% Increase)</b>		<b>\$47,451,668</b>

\*CPI = Consumer Price Index

# Historical Trend of Budget and Tax Levy Increases

Year	Budget-to-Budget	Tax Levy	Allowable Tax Levy Cap
2017-18	1.70%	2.50%	3.30%
2018-19	3.98%	0.97%	3.69%
2019-20	3.76%	2.80%	4.04%
2020-21	1.25%	3.87%	3.87%
2021-22	4.17%	2.86%	2.86%
2022-23	4.79%	0.48%	2.84%
2023-24	7.45%	3.59%	5.02%
2024-25	4.33%	4.28%	4.28%
2025-26	3.90%	3.62%	3.63%
2026-27	3.68%	3.49%	3.49%
10-year average	3.90%	2.85%	3.70%

# Next Steps

1. Finalize the budget newsletter and Budget Handbook
2. Prepare for the May 12 Budget Hearing and the May 19 budget vote and school board election
3. Review the budget development process with the administrative council and finance committee to identify areas for improvement
4. Continue the development of long-range plans