

2026-2027

Superintendent's Proposed Budget

April 21, 2026



Budget Roadmap

September

Develop preliminary assumptions & forecasts



December

Budget discussions & development



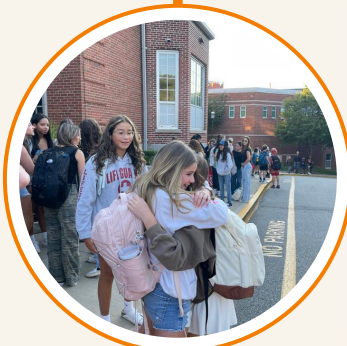
November

Meet with budget builders & distribute budget worksheets



October

Begin budget development calendar, debt & other revenue/expenditure projections



February

Budget work session & presentation
NYSTRSECR rate is released
Spending Moratorium



March

Submit allowable tax levy to OSC
Budget Presentations & Bus propositions



January

Initial budget presentations
Governor's executive budget (tentative)



April

Governor's budget state aid secured
BOE Budget adoption & PTRC submission



May 7

BOE public budget hearing at CHHS 7:30 p.m.



School Board Election & Budget Vote

May 19, 2026

from 6:00 a.m. to 9:00 p.m.
at Croton-Harmon High School
36 Old Post Road South

DON'T FORGET
TO VOTE

VISION MAP PRIORITIES

INTERDISCIPLINARY AND PASSION-BASED CLASSES, SCHEDULES, AND EXPERIENCES

Foster the pursuit of passion among our students and staff by developing innovative and inspirational classes, schedules, and learning experiences.



ASSESSMENT, GRADING, AND FEEDBACK

Promote future-focused teaching and learning through the development of a shared philosophy on assessment, grading, and feedback.



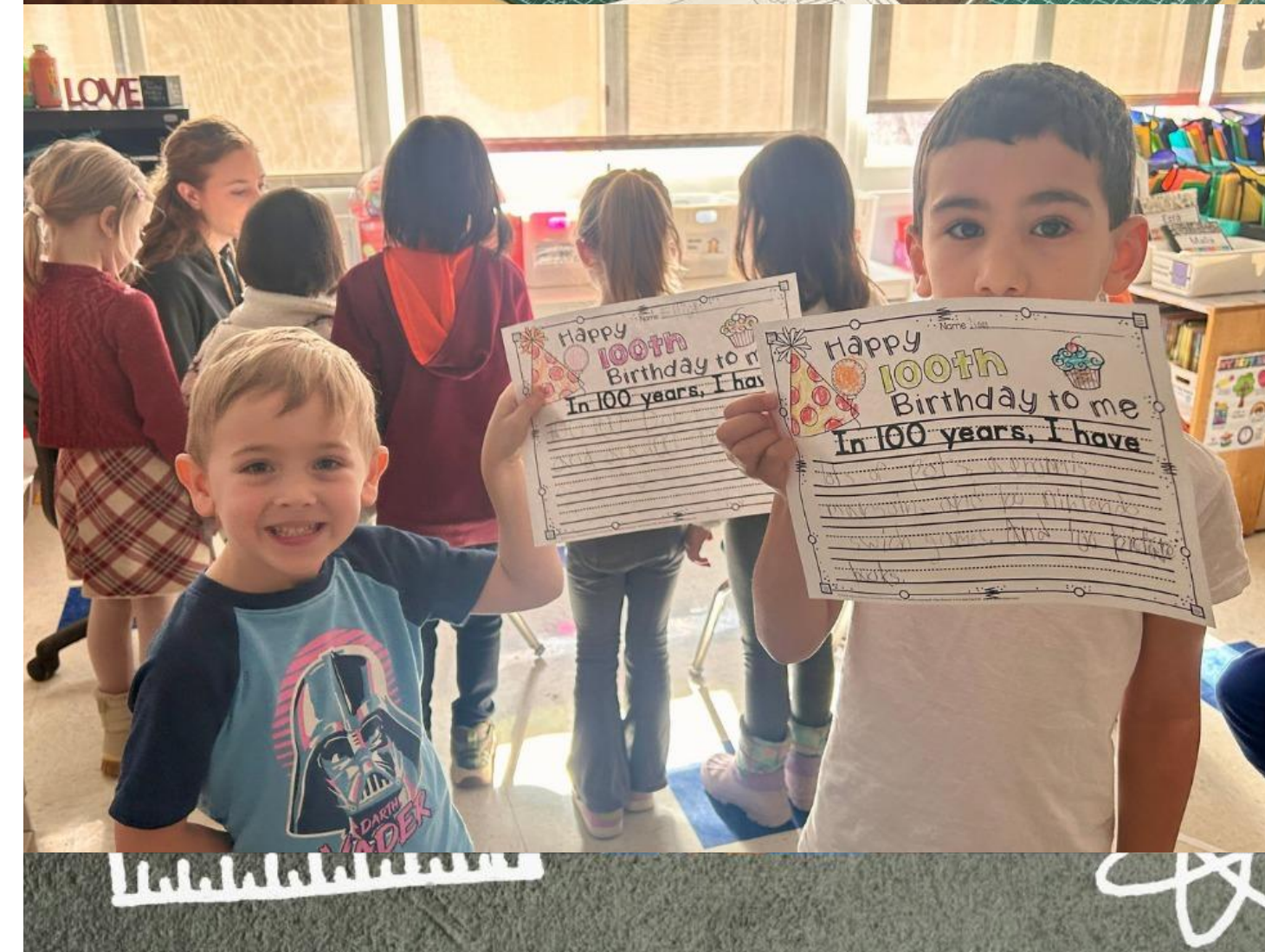
FLEXIBLE, DYNAMIC LEARNING SPACES

Ignite curiosity and inspiration within our students and staff through the creation of dynamic learning spaces.



DISTRICT AND SCHOOL CULTURE

Inspire the pursuit of individual and systemic success by cultivating an environment that prioritizes connection and belonging, celebrates thoughtful risk-taking, and values collegial voice.



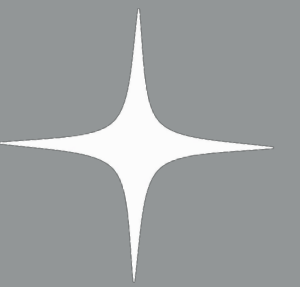
Enhancements to Support our Vision

- ✦ Increasing opportunities for CHHS students to take rigorous courses aligned with their interests, including new offerings: Advanced Placement (AP) Business with Personal Finance; AP Psychology; Project Lead the Way (PLTW) Principles of Engineering; Theater; and Modern Journalism
- ✦ Continuing access to 7 Interdisciplinary, team-taught classes and 9 dual-enrollment courses for students at CHHS
- ✦ Providing for the second year of full implementation of the **instructional coaching model**, district-wide, which advances teacher practices through genuine collaboration with colleagues
- ✦ Investing in **modernizing classroom** spaces across the district, creating classrooms which align with and enhance flexible, small-group collaboration in learning for all students



Enhancements to Support our Vision

- ✦ Increased investments in **hands-on learning** resources
- ✦ Implementing **new learning experiences** driven by student-interest, including Tiger Tuesday at CHHS and electives experiences at PVC
- ✦ Investing further in resources to **enhance literacy instruction** for students at CET
- ✦ Adding **new extracurricular clubs** based on student interests





new video ▶

2026-2027 Proposed Budget



April 23, 2026



2026-27 Presentation Schedule

- ✓ Jan 8: *Budget Development Update*
- ✓ Feb 12: *Revenue Budget Summary*
- ✓ Feb 26: *General Support, Operations, & Propositions*
- ✓ Mar 12: *Vision Map, Technology, & Athletics*
- ✗ Mar 26: *Emergency Cancellation*
- ✓ Apr 9: *School Budgets, Curriculum, & Pupil Personnel*
- ✓ Apr 21: *Superintendent's Proposed Budget, Budget Adoption, PTRC and BOCES Admin Budget Vote*
- ☐ May 7: *Public Budget Hearing*



2026-2027 Budget Overview





Budget Drivers

Major Impact Factors



Revenue Budget:

- Anticipated Increases in State Aid
- Increases to Tuition Revenue Due to In-District Special Education Programs
- County Sales Tax & Interest Earnings To Remain Flat Or Slight Decrease



Expense Budget:

- Increases to Contractual Salary Obligations
- Benefit Cost Increases (TRS/ERS, Health, FICA)
- Debt Service Down
- Significant Increase to Property/Casualty Insurance



New York State Budget

Update: Budget Delayed..



The NYS Budget was due Monday, April 1

- *Fifth Budget Extender Issued to fund state government operations and obligations through Wednesday, April 22nd*
- *State Aid Projections based on Executive Budget Proposal*
- *Negotiations Continue with No Indication of Settlement Date*



Anticipated State Aid

Description	2025-26 Budgeted	2026-27 Projected	Change
Basic Formula			
<i>Foundation</i>	\$5,283,434	\$5,336,268	\$52,834
<i>Transportation</i>	\$1,251,748	\$1,306,460	\$54,712
<i>Public Excess Cost</i>	\$3,952	\$3,952	\$0
<i>High Tax</i>	\$100,000	\$100,000	\$0
<i><u>High Cost Excess Cost</u></i>	\$87,210	\$87,759	\$549
<i>Private Excess Cost</i>	\$118,931	\$202,463	\$83,532
<i>Building (District Projections)</i>	\$2,603,099	\$2,692,838	\$89,739
BOCES	\$642,609	\$689,223	\$46,614
Hardware & Technology	\$13,045	\$12,242	-\$803
Software, Library & Textbook	\$127,633	\$125,512	-\$2,121
Total State Aid	\$10,231,661	\$10,556,717	\$325,056



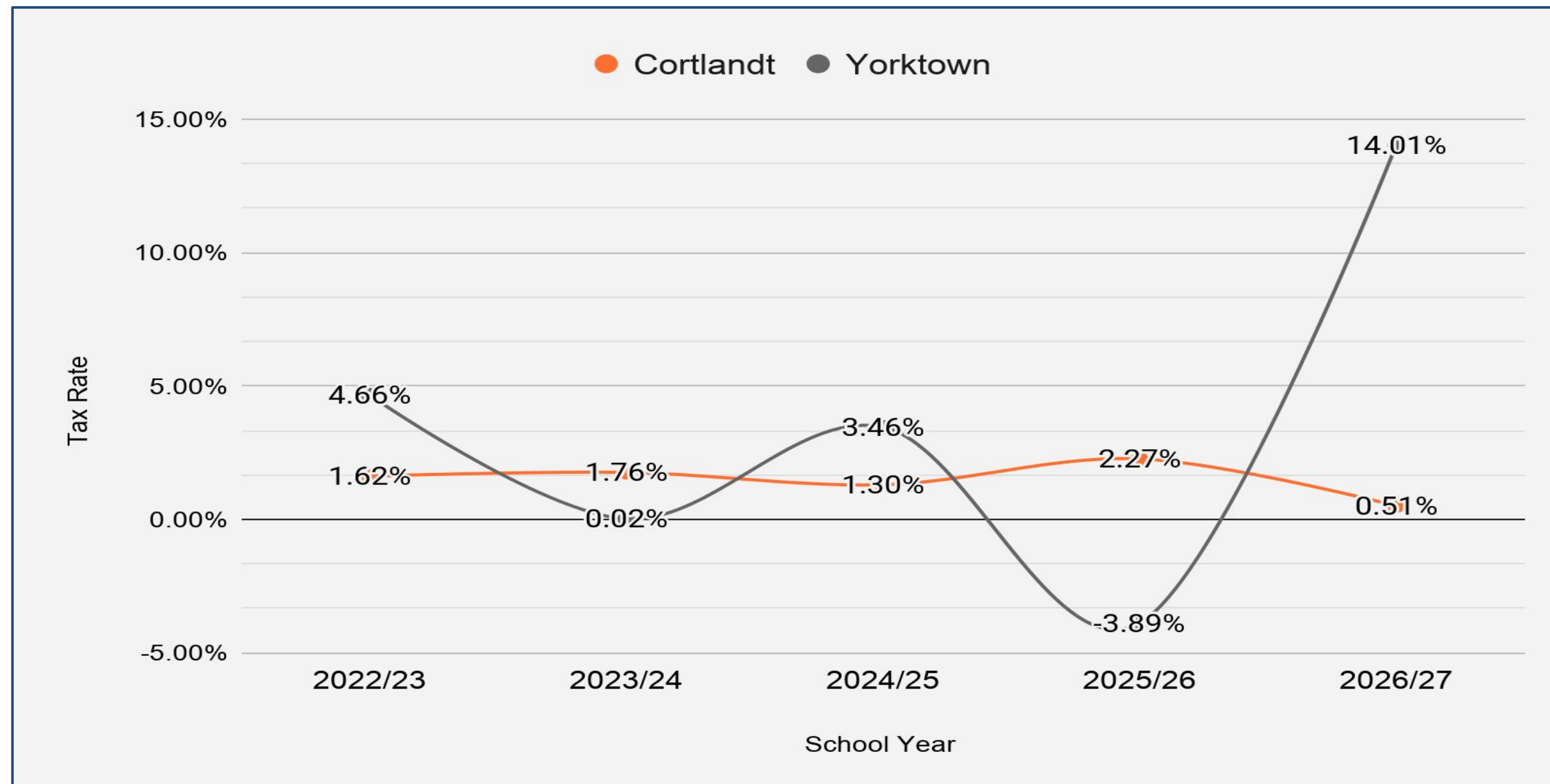
2026-27 Allowable Tax Levy



Croton-Harmon UFSD 2026-27 Property Tax Cap Calculation		
A	PRIOR YEAR Approved Actual Tax Levy (25-26)	\$45,422,572
B	Tax Base Growth Factor (TBD by ORPS - min of 1.0)	1.004
C	Product of A * B	\$45,604,262
D	Base Year PILOTS	\$44,702
E	Total of C + D	\$45,648,964
F	Base Year Capital Exclusion	(2,836,262)
G	Difference of E - F	\$42,812,703
H	Allowable Levy Growth Factor (lesser of 2% or 4.12% CPI)	1.02
I	Product of G * H	\$43,668,957
J	Current Year PILOTS	(46,043)
K	BASE LEVY (prior year adjusted - difference of I & J)	\$43,622,914
L	Current Year Capital Exclusion	\$2,794,710
M	Current Year Pension Expense over 2% rate increase	-
N	Eligible Prior Year Carryover	-
O	Tax Levy Limit Adjusted for Exclusions (Sum of K, L, M & N)	\$46,417,623
P	Total Tax Levy Revenue Increase	\$995,051
Q	Total Tax Levy Allowable Percentage Increase	2.19%

Tax Rate History and Projection

TOWN	2025 Equalization Rate	% of Levy	2025-26 Tax Rate	2026-27 Tax Rate (Proposed)	% Increase
Cortlandt	1.21	96.15%	\$1,340.76	\$1,347.56	0.51%
Yorktown	1.60	3.85%	\$893.84	\$1,019.09	14.01%



Revenue Budget Overview

Description	2025-26 Budgeted	2026-27 Projected	\$Δ in Revenue
Payments in Lieu of Taxes	\$44,702	\$46,043	\$1,341
County Sales Tax	\$975,000	\$975,000	\$0
Interest & Earnings	\$300,000	\$250,000	-\$50,000
Other Revenue	\$356,500	\$600,500	\$244,000
Total Non-State/Federal Aid	\$1,676,202	\$1,871,543	\$195,341
State Aid	\$10,231,661	\$10,556,717	\$325,056
Total State Aid	\$10,231,661	\$10,556,717	\$325,056
Appropriated Fund Balance	\$2,465,615	\$2,716,925	\$251,310
Appropriated Reserves:			
<i>Employees' Retirement Reserve</i>	\$200,000	\$200,000	\$0
<i>Teachers' Retirement Reserve</i>	\$200,000	\$0	-\$200,000
<i>Tax Certiorari Reserve</i>	\$800,000	\$800,000	\$0
<i>Unemployment Insurance</i>	\$0	\$100,000	\$100,000
<i>Workers' Compensation Reserve</i>	\$0	\$100,000	\$100,000
Designated FB & Reserves	\$3,665,615	\$3,916,925	\$251,310
Allowable Tax Levy	\$45,422,572	\$46,417,623	\$995,051
Total Revenue Budget	\$60,996,050	\$62,762,808	\$1,766,758

Reserves

Reserves	Balance 6/30/2025	Appropriated to 26-27 Budget	Anticipated 6/30/2026	% of Reserve	Balance 6/30/2024
Capital Reserve (2013)	4,776,815	0	5,957,788	31.47%	3,261,423
Capital Reserve (2016)	2,996,324	0	3,068,784	16.20%	4,391,520
Capital Reserve (2022 - Transportation)	1,824,534	0	1,784,493	9.42%	2,184,094
Employee Benefit Accrued Liability Reserve	546,093	0	567,190	2.99%	518,221
Repair Reserve	262,315	0	318,514	1.68%	250,750
Reserve For Accrued Liability	1,326,506	0	1,366,471	7.21%	981,498
Reserve for Retirement Contribution	1,854,165	200,000	1,718,567	9.07%	1,581,237
Reserve for Tax Certiorari	1,937,621	800,000	1,244,205	6.57%	2,617,021
Reserve for TRS Contribution	2,174,795	0	2,456,789	12.97%	1,861,339
Unemployment Insurance Reserve	225,410	100,000	134,186	0.71%	215,472
Workers' Compensation Reserve	407,689	100,000	323,562	1.71%	387,445
Total Reserves	\$18,332,267	\$1,200,000	\$18,940,549	100.%	\$18,250,020

Expense Budget Overview (by Function)

Description	2025-26 Adopted Budget	2026-27 Proposed Budget	Dollar Change	Percent Change
Board of Education	89,175	90,795		
Central Administration	374,153	410,798		
Finance (Auditing, Fiscal Agent, Treasurer)	915,009	977,365		
Legal, Personnel, Public Information Services	686,089	714,301		
Operations & Maintenance	5,649,561	5,801,359		
Property Assessments, Insurance, BOCES Admin	836,246	1,034,254		
<i>Total General Support</i>	\$8,550,233	\$9,028,872	\$478,639	5.60%
Instruction, Administration and Improvement	2,249,985	2,300,122		
Teaching - Regular School	16,325,297	16,760,265		
Programs for Students w/Disabilities & Career & Tech	6,620,223	6,688,542		
Instructional Media, Instruction & Special Schools	2,375,395	2,438,296		
School Counseling, Health, Psych. & Social Work Services	2,144,551	2,270,403		
Co-Curricular Activities - Regular School	301,292	319,391		
Interscholastic Athletics - Regular School	1,268,315	1,306,458		
<i>Total Instruction</i>	\$31,285,058	\$32,083,477	\$798,419	2.55%
Pupil Transportation	3,272,266	3,342,903		
<i>Total Pupil Transportation</i>	\$3,272,266	\$3,342,903	\$70,637	2.16%
Employee Benefits	12,205,141	12,684,093		
Debt Service	5,573,352	5,513,463		
Other Financing Uses	110,000	110,000		
<i>Benefits, Debt Service & Interfund Transfers</i>	\$17,888,493	\$18,307,556	\$419,063	2.34%
Total Budget	\$60,996,050	\$62,762,808	\$1,766,758	2.90%

Expense Budget Overview (By Object)

	2025-26 Adopted Budget	2026-27 Proposed Budget	Dollar Change	Percent Change
Salaries	31,597,747	32,598,719	1,000,972	3.17%
Benefits	12,205,141	12,684,093	478,952	3.92%
<i>TOTAL SALARIES & BENEFITS</i>	\$43,802,888	\$45,282,812	\$1,479,924	3.38%
Equipment & Capital Outlay	236,000	365,000	129,000	54.66%
Contractual, Supplies and Other	8,671,730	8,794,805	123,075	1.42%
BOCES Services	2,602,080	2,696,728	94,648	3.64%
Debt Service Principal & Interest	5,573,352	5,513,463	-59,889	-1.07%
Interfund Transfers	110,000	110,000	0	0.00%
<i>TOTAL OTHER EXPENDITURES</i>	\$17,193,162	\$17,479,996	\$286,834	1.67%
<i>Total Expenditures</i>	\$60,996,050	\$62,762,808	\$1,766,758	2.90%

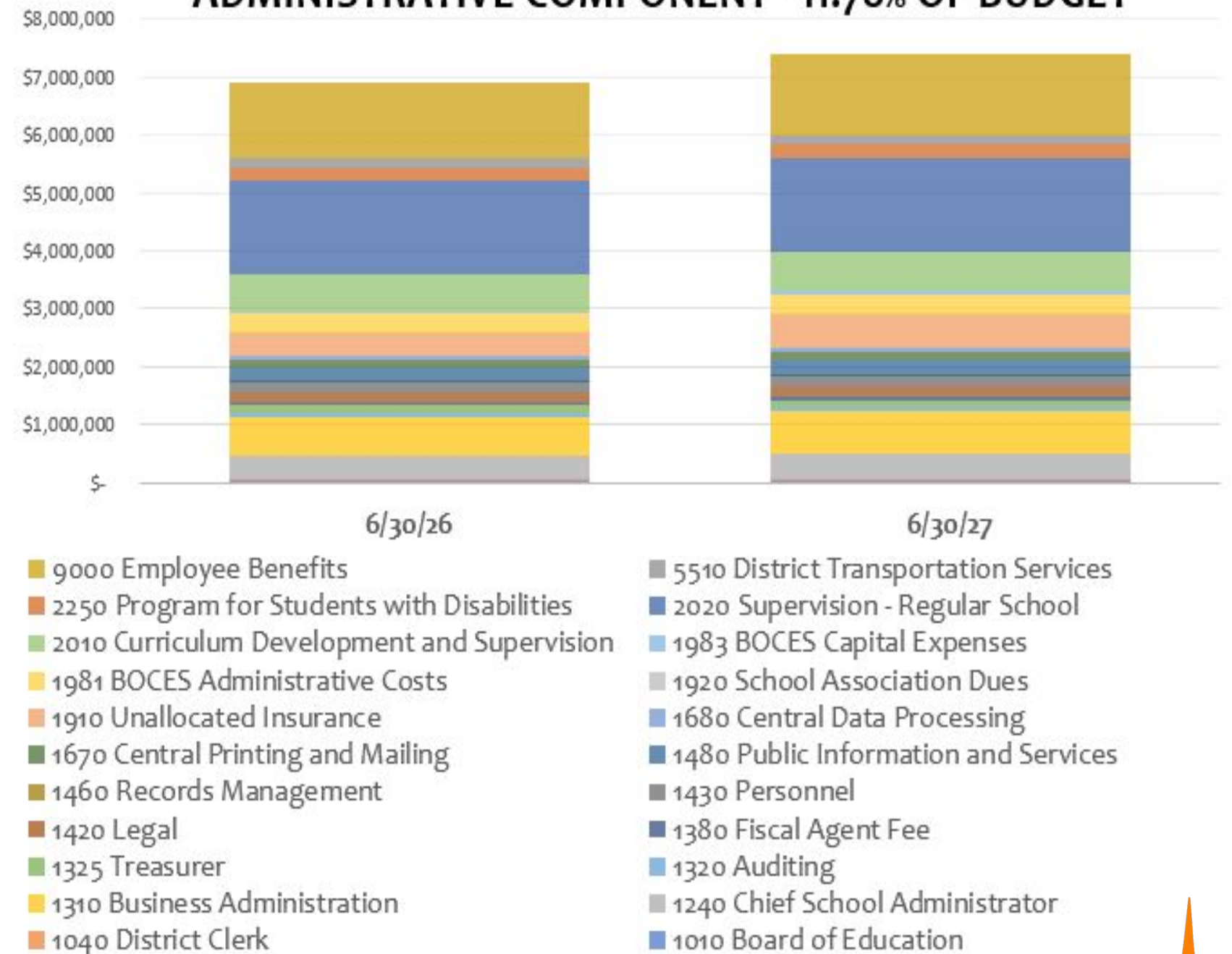
Three-Part Budget

Administrative Component

The Administrative Component includes Expenses from the Functions listed below. Several Functions maybe prorated, and appear in other Component cost areas.

Function	6/30/26	6/30/27
1010 Board of Education	\$ 40,175	\$ 41,295
1040 District Clerk	\$ 49,000	\$ 49,500
1240 Chief School Administrator	\$ 374,153	\$ 410,798
1310 Business Administration	\$ 685,894	\$ 724,410
1320 Auditing	\$ 74,780	\$ 75,460
1325 Treasurer	\$ 126,400	\$ 129,560
1380 Fiscal Agent Fee	\$ 27,935	\$ 47,935
1420 Legal	\$ 177,330	\$ 180,151
1430 Personnel	\$ 168,636	\$ 189,203
1460 Records Management	\$ 6,544	\$ 6,619
1480 Public Information and Services	\$ 259,484	\$ 263,054
1670 Central Printing and Mailing	\$ 124,975	\$ 141,531
1680 Central Data Processing	\$ 74,177	\$ 75,570
1910 Unallocated Insurance	\$ 372,300	\$ 550,404
1920 School Association Dues	\$ 21,000	\$ 21,000
1981 BOCES Administrative Costs	\$ 329,316	\$ 345,000
1983 BOCES Capital Expenses	\$ 48,630	\$ 52,850
2010 Curriculum Development and Supervision	\$ 622,692	\$ 664,534
2020 Supervision - Regular School	\$ 1,627,293	\$ 1,635,588
2250 Program for Students with Disabilities	\$ 228,400	\$ 238,090
5510 District Transportation Services	\$ 147,782	\$ 155,556
9000 Employee Benefits	\$ 1,317,948	\$ 1,397,322
Total:	\$6,904,844	\$7,395,430
Administrative Percent:	11.32%	11.78%

ADMINISTRATIVE COMPONENT - 11.78% OF BUDGET

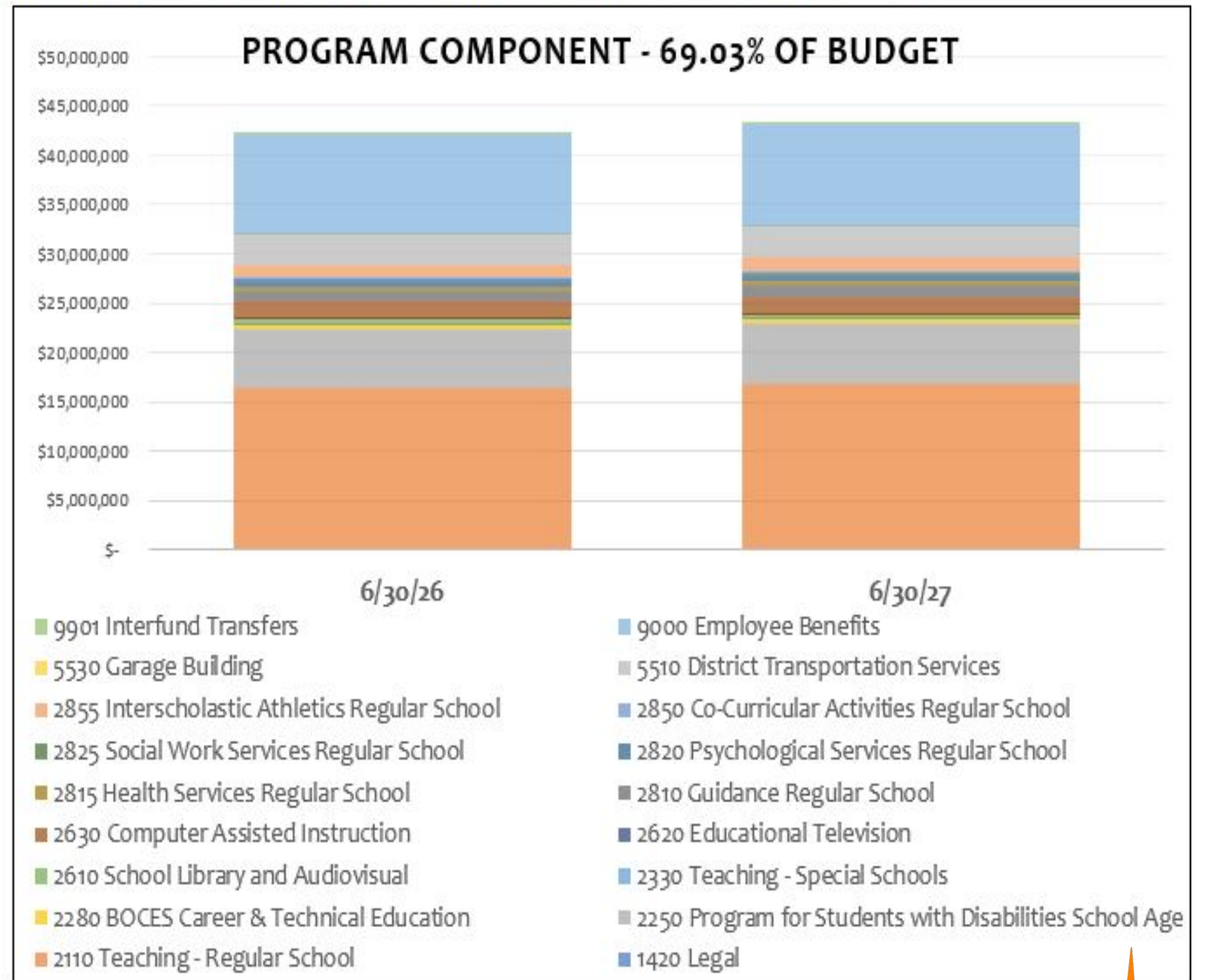


Three-Part Budget

Program Component

The Program Component includes Expenses from the Functions listed below. Several Functions maybe prorated, and appear in other Component cost areas.

Function	6/30/26	6/30/27
1420 Legal	\$ 55,867	\$ 56,755
2110 Teaching - Regular School	\$ 16,325,297	\$ 16,760,265
2250 Program for Students with Disabilities School A	\$ 6,020,495	\$ 6,077,847
2280 BOCES Career & Technical Education	\$ 371,328	\$ 372,605
2330 Teaching - Special Schools	\$ 33,050	\$ 25,050
2610 School Library and Audiovisual	\$ 556,883	\$ 558,487
2620 Educational Television	\$ 13,982	\$ 13,982
2630 Computer Assisted Instruction	\$ 1,771,480	\$ 1,840,777
2810 Guidance Regular School	\$ -	\$ 3,500
2810 Guidance Regular School	\$ 1,063,015	\$ 1,090,927
2815 Health Services Regular School	\$ 400,016	\$ 435,900
2820 Psychological Services Regular School	\$ 561,716	\$ 605,832
2825 Social Work Services Regular School	\$ 119,804	\$ 134,244
2850 Co-Curricular Activities Regular School	\$ 301,292	\$ 319,391
2855 Interscholastic Athletics Regular School	\$ 1,268,315	\$ 1,306,458
5510 District Transportation Services	\$ 3,020,308	\$ 3,083,171
5530 Garage Building	\$ 104,176	\$ 104,176
9000 Employee Benefits	\$ 10,056,160	\$ 10,424,869
9901 Interfund Transfers	\$ 110,000	\$ 110,000
Total:	\$ 42,153,184	\$ 43,324,237
Program Percent:	69.11%	69.03%

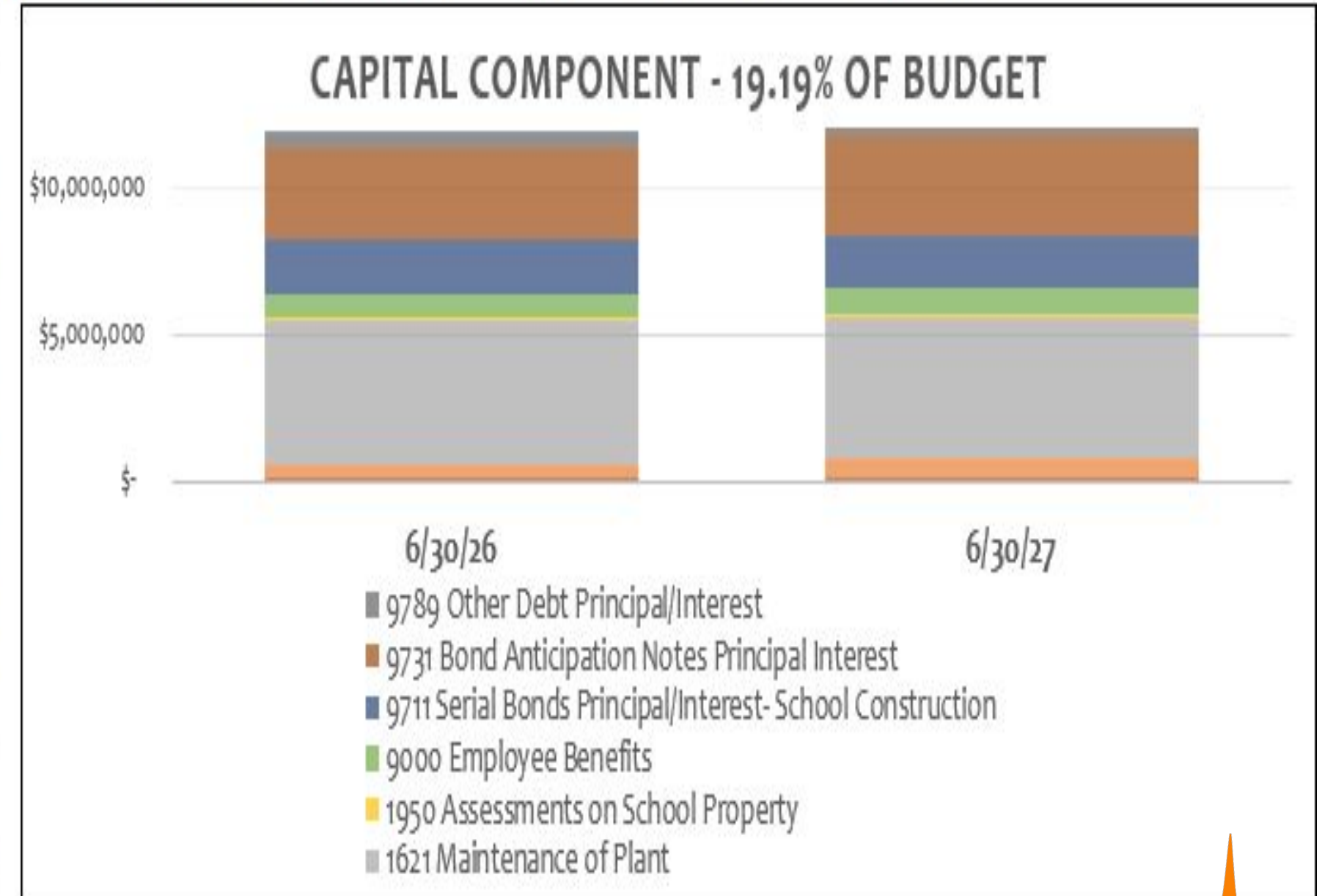


Three-Part Budget

Capital Component

The Capital Component includes Expenses from the Functions listed below. Several Functions maybe prorated, and appear in other Component cost areas.

Function	6/30/26	6/30/27
1420 Legal	\$ 18,228	\$ 18,518
1620 Operation of Plant	\$ 559,648	\$ 835,175
1621 Maintenance of Plant	\$ 4,890,761	\$ 4,749,083
1950 Assessments on School Property	\$ 65,000	\$ 65,000
9000 Employee Benefits	\$ 831,032	\$ 861,902
9711 Serial Bonds Principal/Interest- School Construction	\$ 1,927,900	\$ 1,828,400
9731 Bond Anticipation Notes Principal Interest	\$ 3,049,017	\$ 3,416,292
9789 Other Debt Principal/Interest	\$ 596,435	\$ 268,771
Total:	\$ 11,938,021	\$ 12,043,141
Capital Percentage:	19.57%	19.19%



2026-27 Budget Overview

Proposed Budget
\$62,762,808

Proposed Tax Levy
\$46,417,623

Tax Levy ↑ 2.19%

Within the Allowable Tax Levy

Vehicle Proposition



- One (1) 66-passenger diesel school bus
- One (1) 20-30 passenger gas/diesel buses
- One (1) Hybrid SUV

- Total cost: \$380,000
- Funded through the 2025-2026 general fund appropriations

 **No Tax Impact or Borrowing Required**



Repair Reserve



The Repair Reserve Fund is used to pay for non-recurring repairs to capital improvements or equipment.

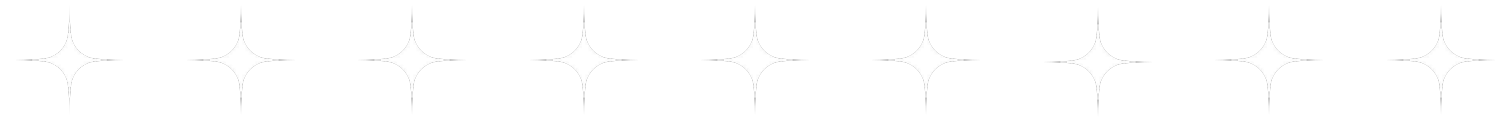
- Established and approved by voters in May 2022
- Utilized for the following purposes.
 - PVC Elevator Repair - \$100,000
 - CHHS Elevator Repair - \$185,000
 - PVC Steam Boiler Repair - \$65,000
- Voter approval is required to fund this reserve.
- Expenditures from this reserve may be made only after a public hearing has been held, except in emergency situations.

Total cost: \$300,000

Funded through the 2025-2026 general fund appropriations

No Tax Impact or Borrowing Required

On the Ballot for May 19, 2026



Proposition 1: 2026-2027 Budget - \$62,762,808



Proposition 2: Vehicle Proposition



Proposition 3: Repair Reserve



Proposition 4: Croton Library Levy- \$1,526,158*



Trustee Elections: Three(3) Candidate Positions

**Shared Ballot - District holds no library authority.*

Voter Information & ✦ BOE Election ✦

To vote in the Croton-Harmon School District's Annual Budget Vote/Election on May 19, 2026, you must be a registered voter.

Eligibility:

- U.S. citizen
- At least 18 years old by May 19, 2026
- Resident of the district for 30+ days before May 19, 2026
- Registered with the school district or county board of elections
- Last day to register: May 14, 2026.
- Register in person at the District Office (M-F, 8 a.m. - 4 p.m.) or on April 21, 2026, from 4 p.m. - 7 p.m.
- Absentee and Early Voting applications due by May 12, 2026 (for mailed ballots) or May 18, 2026 (for in-person pickup).
- Absentee/Early ballots must be received by May 19, 2026, 5:00 p.m.

Voter registration form available on the Board of Elections website.

**Candidate
Packets**
(due April 20, 2026)

- Three (3) School Board positions to be filled by election
- English & Spanish packets available on the [CHUFSD website](#)
- Includes:
 - Petition Instructions for Nomination of Candidates
 - Nominating Petition (38 signatures required)
 - Instructions for Filing of Expenditure Statements
 - Candidate's Statement of Expenditures
 - Guidelines for Campaigning



✦ Q&A ✦

May 7

Official Public Budget
Hearing

May 12

Board Candidate Forum
CHHS Tuesday @ 7:30pm



May 19

Tenure Celebration &
District-Wide Art Show

May 19

Budget Vote and Board
Election

✦ ***Budget Vote*** ✦

May 19

For more information, log on to www.chufsd.org





Vote Day Information

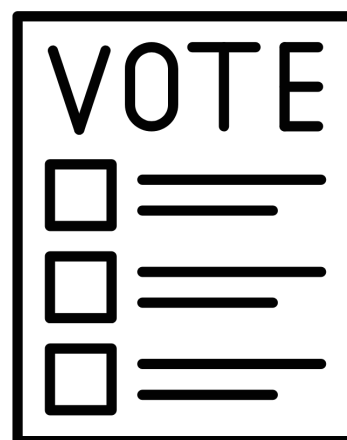
Tuesday, May 19, 2026

- Time: 6:00 AM - 9:00 PM
- Location: Croton-Harmon High School (CHHS)



On the Ballot:

- Budget Vote
- Vehicle Proposition
- Repair Reserve
- Trustee Election (3 Seats)



Event: Tenure Celebration at 7:00 PM



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Do you have questions about the 2026-2027 budget?

You can email your questions to:

Budget.Questions@chufsd.org