

Annual School District Budget 2026-2027

The Blueprint for Excellence: Budget Hearing & Community Update

1. **Strategic Vision & ROI:** Our Foundation, Mission, and the Student Success Dividends.
2. **The Fiscal Landscape:** Navigating Challenges & Our Budget Strategy.
3. **The 2026-2027 Budget:** Expenditures, Revenues, and the Tax Cap.
4. **Your Voice:** Ballot Propositions & Board Candidates.

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STUDENT SUCCESS

MISSION

Collaboratively prepare every student for their successful future.

VISION

Create an inclusive and engaging environment that provides students with the skills and experiences they need to thrive as confident, successful, and contributing members of society.

VALUES

- Accountability
- Collaboration
- Empathy
- Integrity
- Inclusivity
- Collective Responsibility
- Optimistic & Solution-Focused
- Leadership

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The Blueprint Priorities

Strategic Plan Goals driving the 2026-2027 Budget

Creating Engaging & Enriching Student Experiences

Focus on a supportive learning environment, academic achievement, holistic growth, and student mental health.

Creating Collaborative & Supportive Staff Experiences

Focus on a unified staff culture, strengthening building connections, and peer mentorship.

District Facilities, Management & Operations

Focus on maintaining high-quality operations, clarifying fiscal status, and ensuring long-term financial stability.

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Return on Investment: Primary & EBH Excellence

The Foundation - Primary School



- Expanded 3PK program to two full-day sections.
- Award-winning Bike Club (Excellence in Student Services Award).
- Robotics expansion, including presenting at the Penfield FLL Explore Expo.

Building Leaders - EBH Elementary



- Caring School Community implementation across all K-6 grades.
- The Writing Revolution (Hochman Method) integrated into instruction.
- Massive arts engagement: 100+ students participating in Beauty and the Beast.
- 80 students graduated from the D.A.R.E. program.

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Return on Investment: High School Triumphs



Academics

15 AP Courses offered resulting in the highest AP pass rate in 11 years.

23 students inducted into the new French and Spanish World Language Honor Societies.



The Arts

67 students starred in the smash hit *Chicago: Teen Edition*

22 students earned All-County Band recognition.

DCS named by NAMM as a Best School for Music Education.

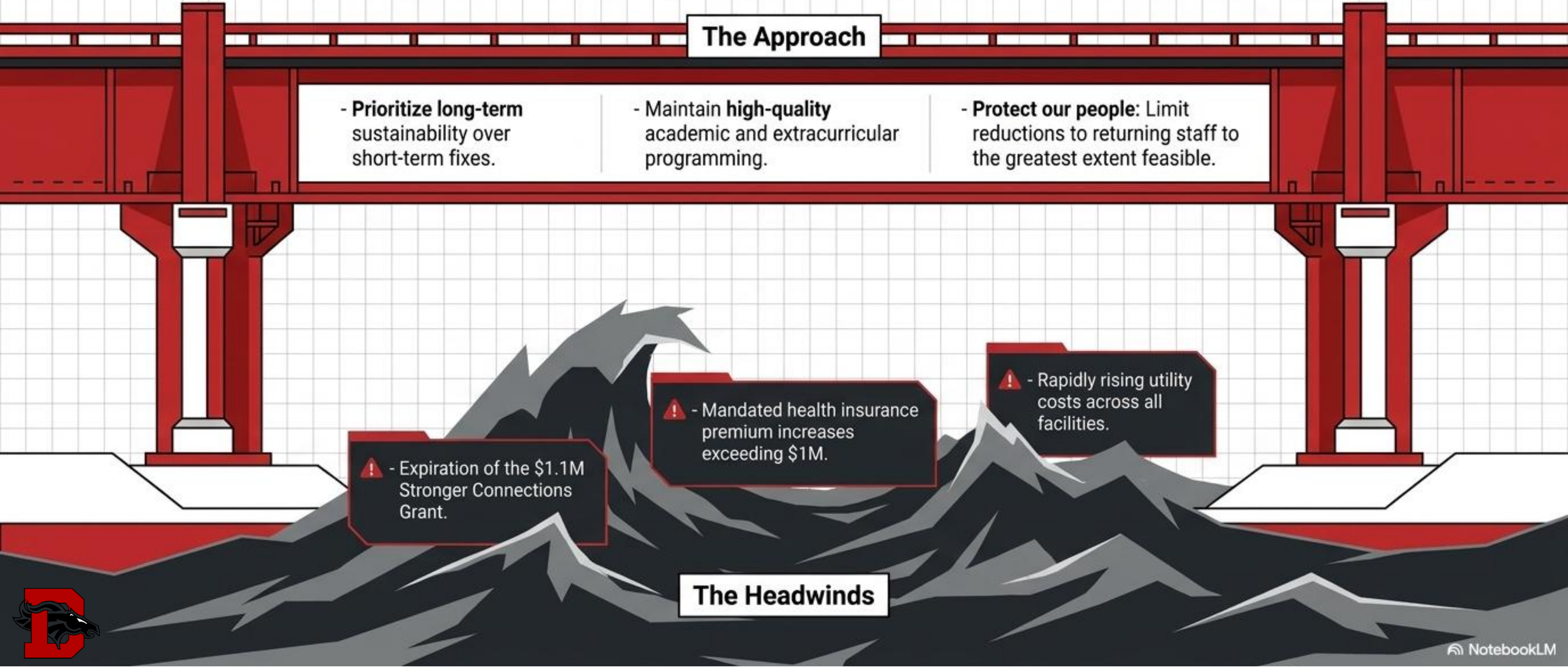


Athletics

District proudly fields 43 athletic programs from modified through varsity, engaging nearly 400 student-athletes.
Inaugural year for Unified Athletics and Girls Wrestling programs.

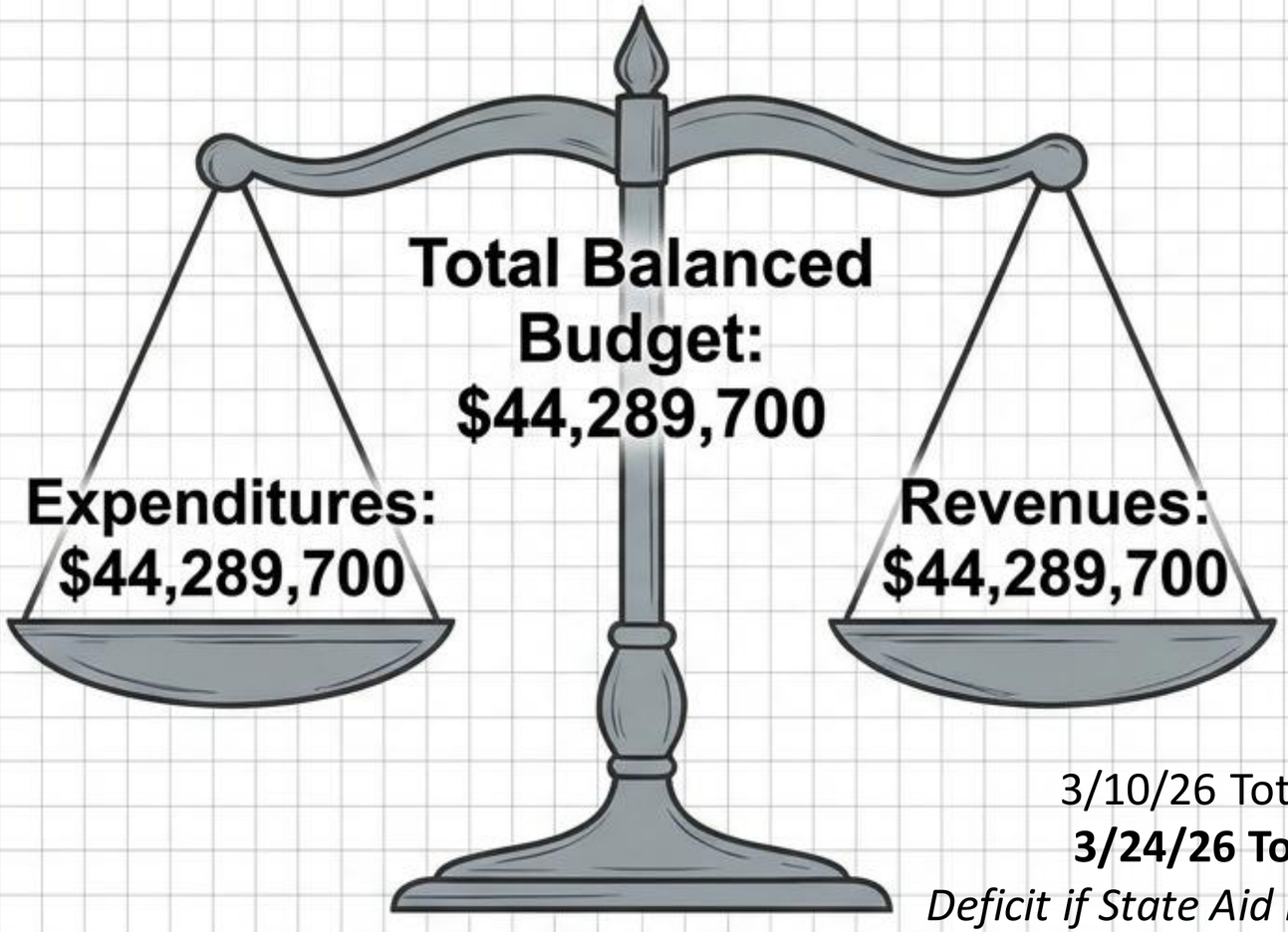
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The Fiscal Landscape: Approaching the 2026 Budget



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Balancing the 2026-2027 District Budget



3/10/26 Total Deficit = $1,017,242

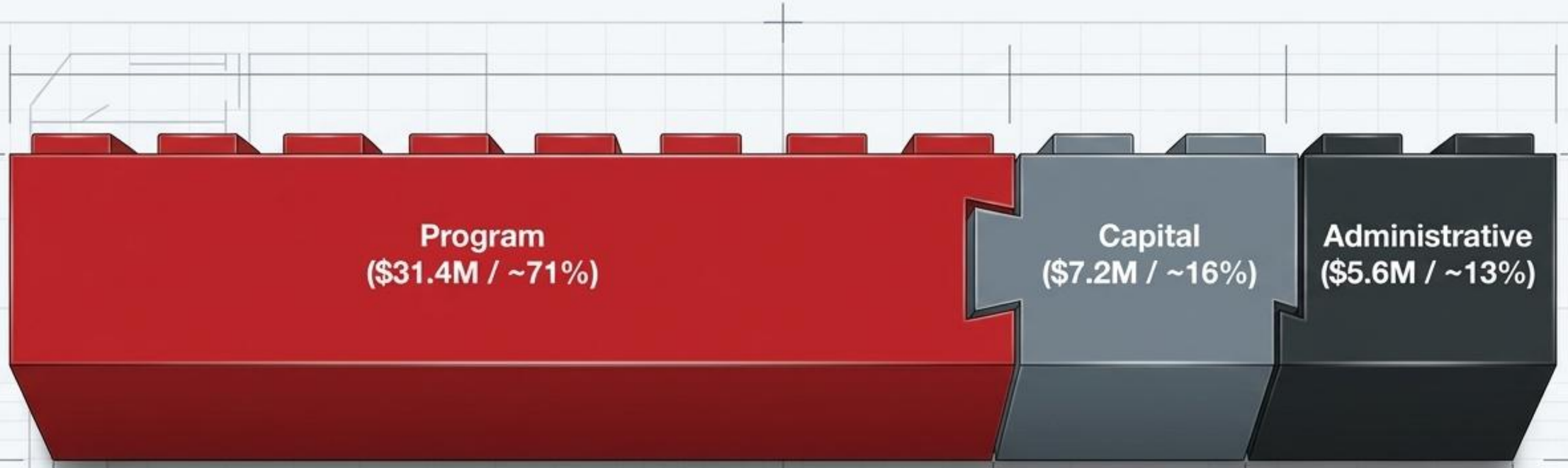
3/24/26 Total Deficit = $533,047

Deficit if State Aid is increased to 2% = ***$337,450***

A disciplined, balanced approach, based on our Long-term Guide to Financial Planning that ensures long-term stability while maintaining high quality programming.

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The 3-Part Budget Comparison



The core of our mission. Covers direct classroom instruction, student transportation, and all athletic/extracurricular programs.

Protecting our assets. The operational engine.

Covers facility maintenance, operations, and scheduled debt service.

Covers district management, legal obligations, and mandated services.

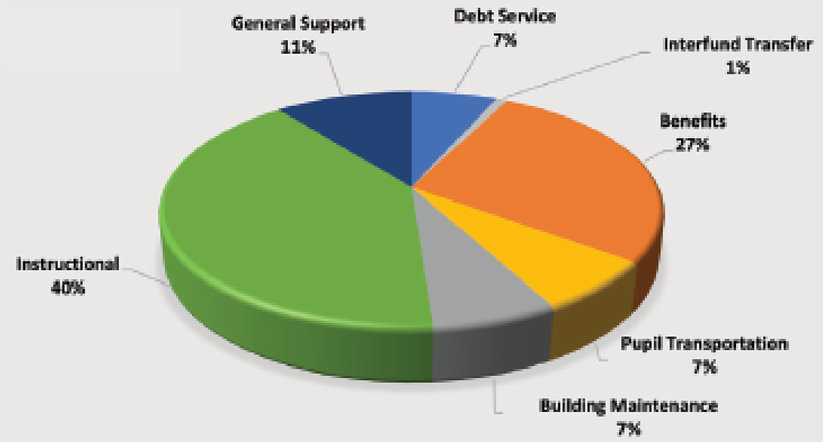
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Balancing the 2026-2027 Budget - *Expenditures (3-part budget detailed)*

	2026-2027 Proposed Budget	% of total budget	2025-2026 Annual Budget	% of total budget	Description or Rationale
Program	**31,423,855**	**71%**	**30,807,315**	**73%**	
Instruction	7,373,245	16.65	7,304,040	17.25	Salaries, contractual obligations, materials & supplies, tutoring services, BOCES teachings services, BOCES alternative education
Special Education	6,101,440	13.78	6,126,655	14.47	Salaries, contractual obligations, program & tuition for out-of-district placements, materials & supplies, tutoring services, BOCES services
Extra-Curriculars & Athletics	796,550	1.80	751,260	1.77	Stipends & salaries, contractual obligations, NYSPHSAA & league costs, supplies & equipment, required trainings, officials
Transportation	3,105,040	7.01	3,185,695	7.52	Salaries, contractual obligations, required training & licensing, materials, supplies, equipment, fuel, oil, Transfinder, BOCES services, bus garage utilities, summer transportation, contract transportation for SWDs
BOCES Programs & Services	1,686,810	3.81	1,635,555	3.86	CTE, DHS technology and business departments, adult education, BOCES summer school - special classes
Employee Benefits	10,316,220	23.29	9,771,505	23.08	ERS/TRS/FICA, health and dental insurance, retirement incentives
Other Program Costs	2,044,550	4.62	2,032,605	4.80	Library and Computer Services, Pupil Personnel Services, & Health Services, School Lunch Fund, and Special Aid Fund
Capital/Facilities Operations	**7,235,940**	**16%**	**6,418,360**	**15%**	
Operation of Plant & Maintenance	2,953,755	6.67	2,890,200	6.83	Salaries, utilities (gas, electric, water, telephone), service contracts, materials & supplies, equipment
Employee Benefits	965,595	2.18	902,020	2.13	ERS/TRS/FICA, health and dental insurance, retirement incentives
Debt Service	2,928,590	6.61	2,188,140	5.17	Payments on outstanding bonds (also receiving aid & booked as a revenue)
Other Capital Costs	388,000	0.88	438,000	1.03	Lease of computer hardware/software (GASB 87 & 96), local share of bus purchase and equipment, Capital Outlay Project
Administration	**5,629,905**	**13%**	**5,118,850**	**12%**	
Board of Education	39,995	0.09	39,890	0.09	Professional Development, supplies, NYSSBA & RSA dues & services, Board Docs, elections
District Office Operations	1,011,005	2.28	965,660	2.28	District Office salaries & benefits, other contractual obligations, supplies, tax collection
Legal Expenses & Contracts	1,943,925	4.39	1,759,945	4.16	Legal, fiscal advisors, labor relations, EAP, public relations, liability insurance, student accident insurance, BOCES administrative fees, EduTech Computer Services
District Supervision, Curriculum, Instruction & Tech	1,627,735	3.66	1,496,965	3.54	Administrative & secretary salaries, contractual obligations, materials & supplies, equipment, summer curriculum and PD work, staff development, BOCES services, GASB 75
District Printing & Mailing	81,645	0.18	88,810	0.21	Postage, supplies, and paper
Employee Benefits	925,600	2.09	767,580	1.81	ERS/TRS/FICA, health and dental insurance, retirement incentives
TOTAL	**$44,289,700**	**100%**	**42,344,525**	**100%**	

Balancing the 2026-2027 Budget: Expenditures

EXPENSES



	2025-26 Budget	2026-27 Proposed Budget
Debt Service	$ 2,188,140	$ 2,928,590
Interfund Transfer	$ 438,000	$ 388,000
Benefits	$ 11,441,105	$ 12,207,415
Pupil Transportation	$ 3,185,695	$ 3,105,040
Building Maintenance	$ 2,943,200	$ 3,006,755
Instructional	$ 17,797,115	$ 17,949,595
General Support	$ 4,351,270	$ 4,704,305
	$ 42,344,525	**$ 44,289,700**

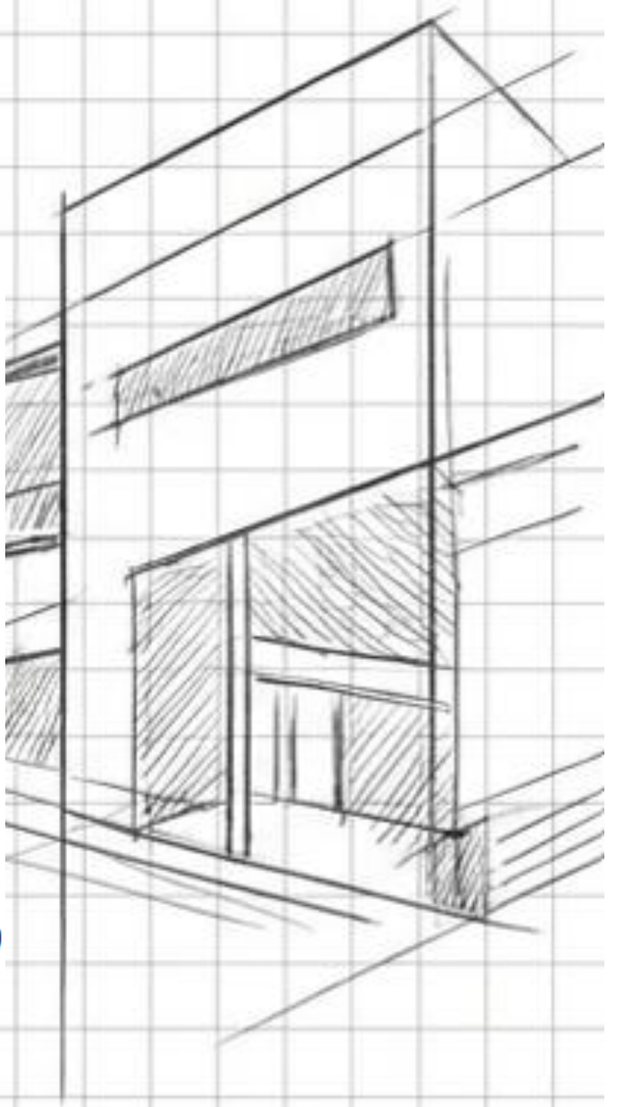
"The district budget is a numeric representation of our vision, mission and district goals."

BUDGET BASICS

BALANCED BUDGET

Expenses = Revenues

(budget needs) (income sources)



Sourcing the Funds (Detailed Revenues)



Initial Deficit = $1,017,242

Final Deficit = $533,047

Deficit if State Aid is increased to 2% = ***$337,450***

Total Revenue Breakdown: $44,289,700

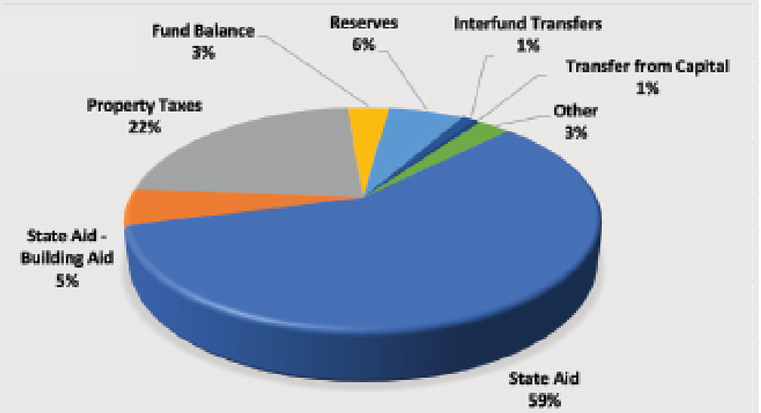
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Balancing the 2026-2027 Budget *Revenues (detailed)*

	2026-2027 Proposed Budget	% of total budget	2025-2026 Budget	% of total budget	% change (budget to budget)	Description or Rationale
State Aid	**28,261,106**	**63.81**	**26,913,200**	**63.56**	**5.01**	
Foundation Aid (January run estimates)	19,755,319	44.60	19,599,305	46.29	0.80	**Approx. 1% increase in 2026-2027 if nothing changes between January and April**
Expense-based Aids & Other	8,505,787	19.20	7,313,895	17.27	16.30	Transportation, BOCES, Capital Project Building Aid, High-cost special education, Library, Technology, UPK
Other	**1,397,091**	**3.15**	**1,509,200**	**3.56**	**-7.43**	Interest and penalties on taxes, day school tuition, interest and earnings on bank accounts, rental of real property, BOCES prior year refund, fuel revenue from Town and Village
Tax Levy	**9,928,800**	**22.42**	**9,697,469**	**22.90**	**2.39**	*Reflects tax cap (based on CWR, population growth…)*
Reserve Allocations	**4,702,703**	**10.62**	**4,224,656**	**9.98**	**11.32**	**To Be Determined for 2026-2027**
Debt Service	490,000	1.11	490,000	1.16	0	Used to balance budget in 2025-26
Capital Reserve	230,000	0.52	285,000	0.67	-17.54	Transportation/Equipment Reserve to fund local share of new buses and facilities equipment
Unemployment	1,683,047	3.80	1,400,000	3.31	20.22	Used to balance budget in 2025-26
Employee Benefits	20,000	0.05	20,000	0.05	0	As per NYS required allowances
Employee Retirement (TRS & ERS)	779,656	1.60	779,656	1.84	0	Used to balance budget in 2025-26 (*less 252,960 due to additional aid received for 2025-26 in final budget run from NYS)*
Appropriated Fund Balance	1,500,000	3.39	1,250,000	2.95	20.00	
TOTAL	**44,289,700**	**100.00**	**42,344,525**	**100.00**	**4.59**	

Balancing the 2026-2027 Budget: Revenues

REVENUES



	2025-26 Budget	2026-27 Proposed Budget
State Aid	$ 25,280,350	$ 25,907,841
State Aid - Building Aid	$ 1,632,850	$ 2,353,265
Property Taxes	$ 9,697,469	$ 9,928,800
Fund Balance	$ 1,250,000	$ 1,500,000
Reserves	$ 2,484,656	$ 2,712,703
Interfund Transfers	$ 490,000	$ 490,000
Transfer from Capital	$ 192,825	$ 212,746
Other	$ 1,316,375	$ 1,184,345
	$ 42,344,525	**$ 44,289,700**

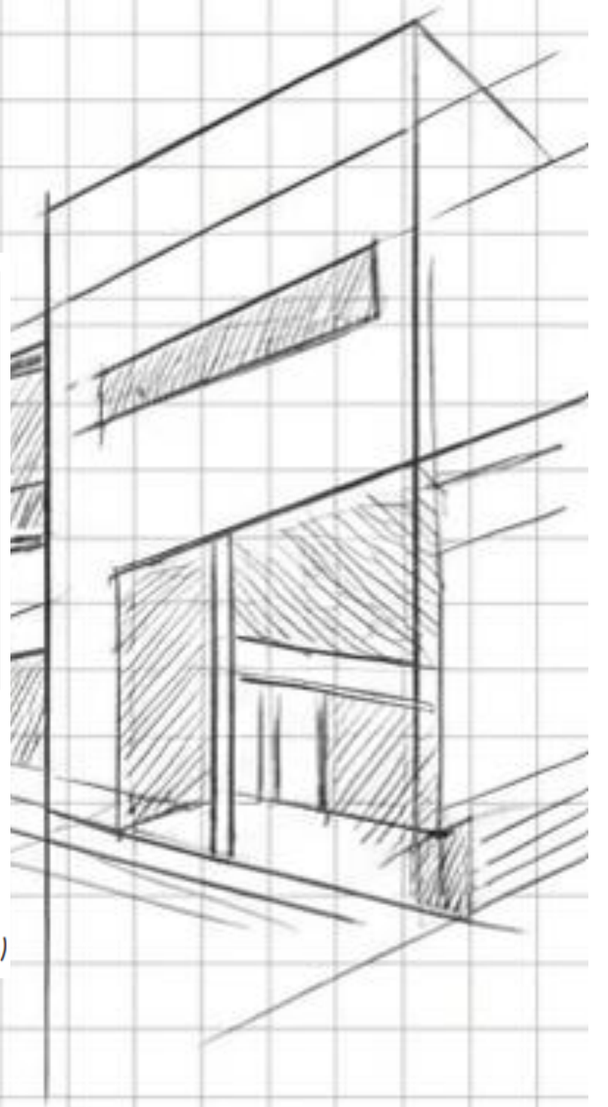
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BUDGET BASICS

BALANCED BUDGET

Expenses = Revenues

(budget needs) (income sources)



Local Impact: Understanding the Tax Levy



Proposed Tax Levy Increase: 2.39%

We are staying strictly within our NYS allowable limit, maintaining our commitment to long-term fiscal planning.



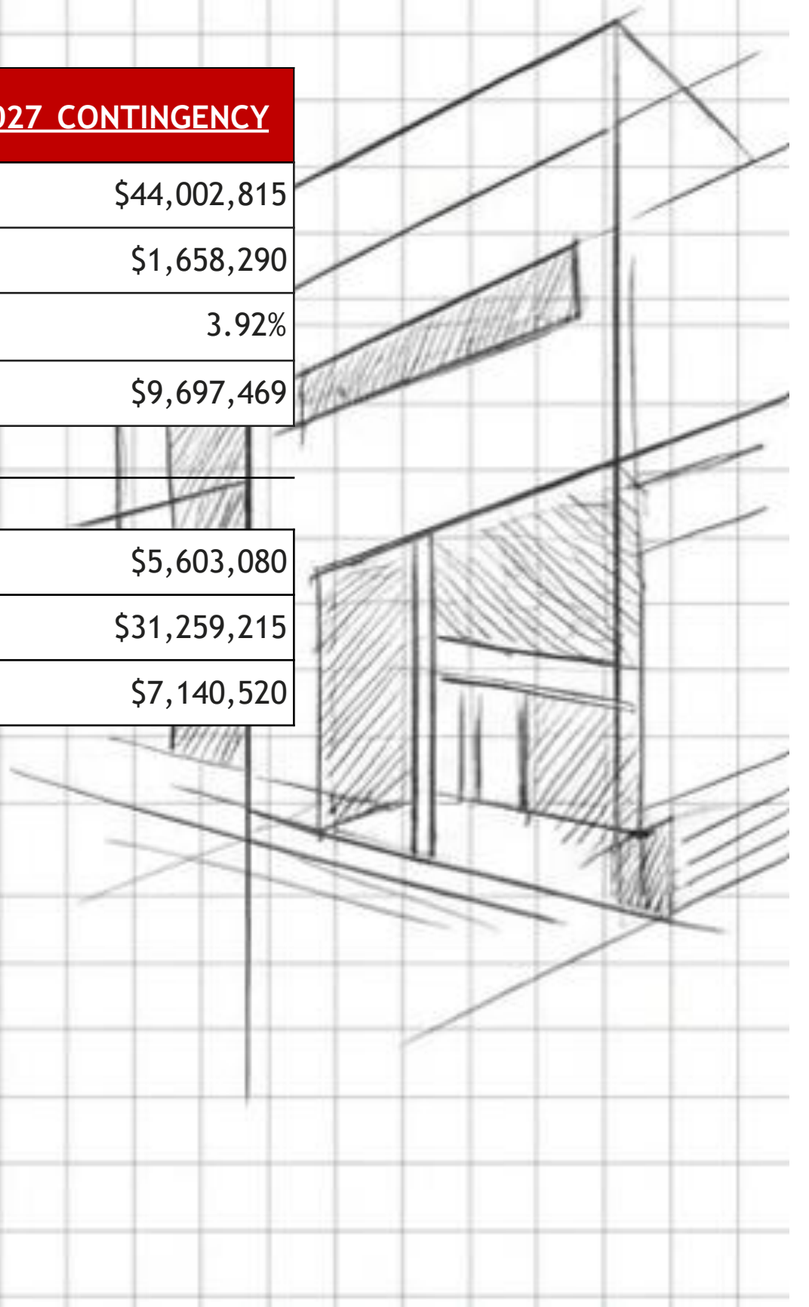
Homeowner Impact on a home assessed at $100,000.

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Contingency Budget

	2025-2026 BUDGET	2026-2027 PROPOSED	2026-2027 CONTINGENCY
Total Budgeted Amount	$42,344,525	$44,289,700	$44,002,815
Increase/decrease over/under/previous year	$1,490,800	$1,945,175	$1,658,290
Percentage increase/decrease in each proposed budget	3.65%	4.59%	3.92%
Total Proposed School Year Tax Levy	$9,697,469	$9,928,800	$9,697,469

Administrative component	$5,118,850	$5,629,905	$5,603,080
Program component	$30,807,315	$31,423,855	$31,259,215
Capital component	$6,418,360	$7,235,940	$7,140,520



- A Contingency Budget would be $286,885 less than the Proposed Budget
- Equipment removed excluding state aided computer equipment
- Management Confidential personnel raises removed and FICA / Medi and ERS adjusted
- Transfer for Capital Outlay removed
- Transfer for the buses removed
- Restrictions to community use of facilities
- “Non-essential” extra-curricular activities to the core curriculum affected

Prop #1: Annual School Budget | Vote to approve the proposed 2026-27 school year budget in the amount of $44,289,700.



Prop #2: Transportation (Buses) | Authorization for the purchase of diesel/gas buses to maintain our fleet and planned replacement cycle.



| **Fiscal Strategy**: This approach stabilizes annual debt service, avoids sharp borrowing spikes, and maximizes state aid returns.

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On the Ballot: Propositions & Candidates

The Ballot

Proposition #3

Equipment Reserve Fund authorization for purchase of tractor.

Proposition #4

Zero-Emission Electric Bus: Includes compliance with NYS mandates and utilizes NYSERDA grant allocation.

Board of Education Candidates

Three open seats.

(Two 3-year terms; One 1-year term)

- Naomi Mosman
- Margaret Foster
- Nicholas Will

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THANK YOU





Together we're building…



…stronger futures!