AVERILL PARK
CENTRAL SCHOOL DISTRICT

Budget Hearing 2026 - 2027

May 5, 2026

District Goals and Mission Statement

- Students will graduate college and career ready.
- Students will productively engage in their school community.
- Students will be digitally fluent by demonstrating the ability to live productively and safely in a technology-influenced society.

Guiding Principles

- The budget is the financial representation of our academic program.
- Our district goals must drive how we utilize our limited financial and human resources.
- We must use data to guide our decisions.
- Where possible, we will reduce staff through attrition.
- Where reasonable, we will make reductions.
- Where reasonable, we will use fund balance/reserves.

Budget Pressures

Employee Retirement

- Employee Retirement System Contribution Rate
  - Increase from 16.5% to 17.6%
  - Budget Impact
    - Increase of $239,000

Health Insurance

- Approximately 20% of the Budget
- Plans
  - Family - $42,000
    - District Share - $34,000
  - Individual - $16,000
    - District Share - $13,000

Health Insurance

- Health Insurance
  - Medical
    - Highmark - Increase of 16.5%
    - CDPHP - Increase of 10.45%
  - Budget Impact
    - $1.1 Million

Utilities

- Electric Costs
  - Recent History
    - 2023 - $302,436
    - 2024 - $391,390
    - 2025 - $485,388
      - Increase of 60%
  - Budget Impact
    - Increase of $190,000

Current Budget

- Guidelines from the Auditor
  - Year End Expenses to be Between 95-97% of Budget
  - 3-5% of Budget Remains at Year End
- Current Expense Projection
  - 3% Under Budget
    - Will spend 97% of projected expenses
- Current Revenue Projection
  - 1.4% Over Budget
- Differential Between Expenses/Revenue (Projected)
  - Approximately $523,000

Budget Pressures Summary

- Employee Retirement, Health Insurance and Electric Costs
  - Increase of approximately $1.5 million
- Expenses Nearly Matching Revenue
  - Leads to use of Fund Balance and Reserves

Financial Information

How Schools Are Funded

- In 2000,
  - Approximately 60% of Revenue from State
  - Approximately 33% of Revenue from Local Taxpayers
- In 2005,
  - Less than 50% from the State for the First Time
- In 2025,
  - Approximately 36.5% of Revenue from State
  - Approximately 53% of Revenue from Local Taxpayers

20% more of our revenue comes from the local taxpayer over the last 25

State Aid

- Foundation Aid (Governor's Proposal)
  - Originally
    - $513,899 (2.66%)
  - Updated
    - $451,271 (2.34%)

State Aid

	2025-2026 Budgeted Aid	2026-2027 Budgeted Aid	Difference
Foundation Aid	$18,964,893	$19,745,265	$780,372
Building Aid	$2,055,637	$2,666,859	$611,222
Reimbursable Aids	$6,451,994	$7,138,412	$686,418
Total	$27,472,524	$29,550,536	$2,078,012

Budget Numbers-Expenditures

	2025-2026	2026-2027	Change	% of Budget
Salaries	$33,707,851	$34,176,034	$468,183	46.64%
Benefits	$20,215,183	$21,320,809	$1,105,626	29.10%
Contractual Items	$3,669,660	$4,022,275	$352,615	5.49%
Tuitions	$1,312,080	$1,637,335	$325,255	2.23%
Equipment/Supplies	$1,967,455	$1,922,785	($44,670)	2.62%
BOCES	$5,122,822	$5,009,645	($113,177)	6.84%
Debt Service	$3,328,849	$4,984,127	$1,655,278	6.80%
Interfunds Transfers	$180,000	$200,000	$20,000	0.27%
	$69,503,900	$73,273,010	$3,769,110	100.00%

Revenue & Fund Balance

	2025-2026	2026-2027	Change	% of Revenue
Property Tax Levy	$37,022,118	$38,499,300	$1,477,182	52.54%
State Sources	$27,472,524	$29,550,536	$2,078,012	39.53%
Federal Source	$180,000	$180,000	$0	0.26%
Other Local	$2,222,650	$2,136,566	($86,084)	3.20%
Interfund Revenue	$0	$300,000	$300,000	0.00%
Assigned Fund Balance	$1,631,608	$1,631,608	$0	2.35%
Planned Use of Reserves	$975,000	$975,000	$0	1.40%
Total	$69,503,900	$73,273,010	$3,769,110	100.00%

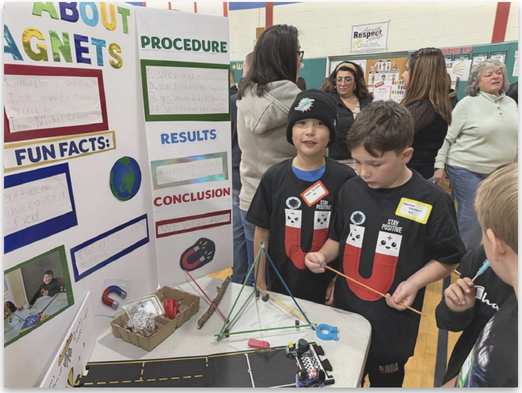
Budget Summary

	2025-2026	2026-2027	Change
Expenditures	$69,503,900	$73,273,010	$3,769,110
Revenue	$66,897,292	$70,666,402	$3,769,110
Difference	$2,606,608	$2,606,608	$0
Assigned Fund Balance	$1,631,608	$1,631,608	$0
Planned Use of Reserves	$975,000	$975,000	$0
Difference	$0	$0	

Tax Cap

Tax Cap

- Tax Cap Maximum
  - 4.66%
  - Board had to decide if to go to the maximum



Tax Cap History

	2012-13	2013-14	2014-2015	2015-2016	2016-2017	2017-2018	2018-19
Tax Levy	3.95%	2.99%	2.02%	2.25%	3.85%	0.76%	2.73%
Tax Cap	3.95%	2.99%	2.02%	2.25%	3.85%	0.76%	2.73%

Tax Cap History

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Tax Levy	2.59%	2.58%	0.95%	2.97%	2.96%	3.98%	2.41%
Tax Cap	2.59%	2.58%	1.90%	2.97%	2.96%	3.98%	2.41%

Compounding Effect of Not Going to the Tax Ca

Below Numbers Based on 2021-22 at 2.5% Per Year

Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Total
$308,847	$316,568	$324,482	$332,594	$340,909	$349,432	$358,168	$367,122	$376,300	$385,708	$3,460,131

$308,847 equals $3,460,131 over 10 years

Background Information

- Last Time District Tax Levy Was At or Above 4.00%
    - 2011-2012
    - 4.87%
    - Budget did not pass
        - Yes Votes - 45.8%

Tax Levy

- Tax Levy
  - Board has decided to go with a tax cap under the maximum allowed
  - 3.99%

Compounding Effect of Not Going to the Tax Ca

Below Numbers Based on 2026-2027 Tax Levy of 3.99% at 2.5% Per Year

Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Total
$247,108	$253,286	$259,618	$266,108	$272,761	$279,580	$286,570	$293,734	$301,077	$308,604	$2,768,445

$247,108 equals $2,768,445 over 10 years

Budget Development

Reductions

Reductions

- APHS
  - 1.0 APHS Science
  - 0.5 World Languages
- AMS
  - 1.0 AMS Literacy
  - 0.5 World Languages
- District Office
  - 1.0 Clerical Office

Additions

Athletics Department

- Addition of Girls Golf ($8,560)
    - Golf course use being donated

Transportation Department

- GPS/ Attendance System ($36,840)
    - Dispatch will know locations of buses
    - Ability to track student attendance on buses
    - Routes on system for substitutes
    - Parent app for bus tracking and alerts

Programmatic Changes

Special Education

- Co-teach Model Expanding to AMS (Grade 6)
- Re-Allocating Resources Based on Need
  - 12:1:1 Section at WSL to a 8:1:2 Section at PES

District Office

- Duties Being Absorbed
  - Exception: Home Schooling to Questar

Programmatic Changes

Career and Technical Education (CTE)

- Realigning Secondary Curriculum
  - Expanding CTE Opportunities to Students at a Younger Age
    - 8th Grade Elective
      - Small Engine and Basic Construction
    - Building More a Feeder Program
- Preparing for Future Capital Project

Universal Pre-Kindergarten (UPK)

- Implementation Dependent on Funding Included in NYS Budget
- Included in Governor's Proposal
  - Offering UPK spots to all eligible students by 2028-29
  - Increased per student allocation
    - From $5,960
    - To $10,000
- Opportunity for District-Provided UPK
- Opportunity to Provide Increased Amount of Intervention Services

Year to Year Increases

	2017-18	2018-19	2019-20	2020-21	2021-22
% Increase	2.19%	1.42%	2.23%	0.76	3.93%

Year to Year Increases

	2022-23	2023-24	2024-25	2025-26	2026-27
% Increase	3.93%	1.63%	2.61%	4.34%	5.42%

Note: Debt service is 44% ($1,655,278) of the 2026-2027 increase.

Summary

Tax Levy

- Tax Cap
  - 3.99%
  - Revenue Increase of $1,477,182
  - Below Tax Cap Maximum of 4.66%

Foundation Aid

- On Formula
- Increase
  - $451,271
  - 2.34%
- Total Foundation Aid: $19,745,265
- 28.1% of Revenue

Budget Summary

- Budget to Budget Increase
  - $3,769,110
  - 5.42%

Note: Debt service is $1,655,278 (44%) of that increase.

Vehicle Replacement Proposition

- Bus Replacement Cost – $899,826
  - 3 - 65 Passenger Buses
  - 3 - 30 Passenger Buses
  - 2 - SUVs
  - Approximately 70% State Aid on Bus Purchases

Vehicle Replacement Proposition

Total Principal	$899,826
Add Finance Cost	$111,993
Total Purchase Cost	$1,011,819
Less State Aid	$708,273
Total Taxpayer Cost	$303,546 ($60,709 Annually)

Electric Vehicle Mandate

- Fleet Electrification Study Completed
- No Electric Vehicles on the Ballot

Board of Education Election

- Two Open Seats
- Three-Year Terms
- No Petitions Submitted
- Write-In Votes Will Determine Who Will Serve on the Board
- Person with the Most Write-In Votes Joins the Board Immediately

The Vote

- Tuesday, May 19th
- 7:00 a.m. to 9:00 p.m.
- Averill Park High School Auxiliary Gym