



# Berlin

CENTRAL SCHOOL DISTRICT

## Budget Hearing 2025-2026

# 2025-2026 Projected Revenues

Require 60% voter approval →

	2025-2026	2024-2025	Difference
<b>Tax Levy 3.5%</b>	\$10,874,224	\$10,506,381	\$367,843
Foundation Aid	\$8,843,994	\$8,670,583	\$173,411
Building Aid	\$1,510,981	\$1,465,046	\$45,935
Transportation	\$1,345,299	\$1,291,292	\$54,007
BOCES Aid	\$626,514	\$710,576	-\$84,062
Public & Private Excess Cost Aids	\$504,755	\$438,317	\$66,438
Textbooks, Hardware, Software, Library	\$58,109	\$60,839	-\$2,730
High Tax	\$168,884	\$168,884	\$0
Interest- Reduced due to planned use of reserves	\$320,000	\$200,000	\$120,000
Medicaid Reimbursement	\$100,000	\$95,000	\$5,000
BOCES Refund	\$100,000	\$85,000	\$15,000
Miscellaneous/Unclassified Revenue	\$66,100	\$265,399	-\$199,299
BOCES Distance Learning	\$40,000	\$40,000	\$14,500
E-Rate	\$20,000	\$19,899	\$101
Interfund Transfer	\$13,000	\$0	\$13,000
Late Tax Penalties	\$10,000	\$20,000	-\$10,000
Sale of Equipment/Vehicles/Scrap	\$37,000	\$0	\$37,000
<b>TOTAL PROJECTED REVENUE</b>	<b>\$24,638,860</b>	<b>\$24,002,257</b>	<b>\$636,603 estimated increase</b>

Potentially further impacted by market volatility

Increases; higher risk estimates

Received \$14,500 this year (1 class); Estimated revenue increase is dependent on enrollment

# Budget & Budget Gap

2025-2026 Budget  
Maintains All Current Programming

---

**\$26,266,209**

Increase Over Prior Year

---

**\$739,132**

**2.9%**

# Budget & Budget Gap

Proposed Budget:	\$26,266,209
Estimated Revenue:	\$24,638,860
Structural Deficit:	<b>\$1,627,349</b>

# Appropriation of Reserves

	Reserves & Fund Balance	2024-2025	Appropriation	
Liabilities assessed by 3rd party management company; "healthy" reserve; claims can pay out for years to come if not settled	Workers Comp Reserve	\$600,000	\$29,349	
	Unemployment Reserve	\$560,000	\$40,000	
~3.5 years value based on ERS 2025 statement	ERS Reserve	\$2,036,000	\$558,000	
~38% of a single year's TRS cost	TRS Reserve	\$364,000	\$0	
~3-4 teacher/admin retirement payouts; more than 4 currently eligible to retire in a year or less	EBAL Reserve	\$116,704.52	\$0	
	Capital Reserve	\$1,000,000	\$0	
Only Voter Approved Capital Projects; Taxpayer set aside; NOT grant funds	Unappropriated Fund Balance as of 6/30/24	\$1,014,218	\$0	
Best practice to legally hold 4% of coming year's budget	Appropriated Fund Balance (2024-2025, if unused)	\$1,000,000	\$1,000,000	
	<b>TOTAL</b>	<b>\$6,690,922</b>	<b>(\$1,627,349)</b>	<b>\$5,063,573</b>

## **Tax Levy Proposed @ 3.5%**

**\$10,874,224**

\$22.78 per \$1,000 *assessed* value

\$100,000= \$2,278

\$200,000= \$4,556

\$300,000= \$6,834

**Super Majority Voter Approval Required**

## Comparison to Tax Levy Cap: 2.19%

**\$10,736,309**

(+\$137,915 @3.5%)

**\$22.49 per \$1,000 assessed value**

(+\$0.29 @3.5%)

**\$100,000= \$2,249** (+\$29 @3.5%)

**\$200,000= \$4,498** (+\$58 @3.5%)

**\$300,000= \$6,747** (+\$87 @3.5%)

# Budget Increase Factors

RCG Health Increases: **\$390,000**

**CDPHP: 9.9%** ♦ **High Mark: 15.3%** ♦ **Caremark: 20.9%**

Liability Insurance Increase:

20-25%= **~\$28,000 increase**

BOCES Increase:

**\$114,939**

Distance Learning ♦ NERIC IT Management ♦ Records Management ♦ Tax Collection

Portions of annual salaries & DL services (**~\$120,000**) budgeted to **remaining 24-25 close-out COVID grant funds** return to the General Fund.

**Salaries Returning to the General Fund**

15% Set Aside (**~\$45,000**) Required for IDEA Grant Funds.

**Title Funds Currently Under NYSED Review**

Transition **~\$45,000** in salary Back to the General Fund to address “supplanting” or potential for imposed restrictions on use.

**Retiree Benefits: \$1 million+**

Locked-in under the terms of the contract in place at time of retirement.

Goods & Services Inflation Factor: 2.95%



---

## What if 60% voter approval is not achieved for the 3.5% Tax Levy?

---

1. Resubmit the same budget for a June re-vote.
2. Submit a different budget for a June re-vote.
3. Adopt a contingency budget *without* a re-vote.

**Contingency Budget: \$25,788,366**

**Required Reduction: \$477,843**

---

If the budget fails in a June re-vote,  
the Board *must* adopt a contingency budget.

---

# What is a contingency budget?

---

- No tax increase over the prior year.
- Remove Capital Outlay project.
- Remove non-essential equipment items.
- Limited use of facilities for outside groups.
- Restrictions on administrative budget items.
- Technology limited to state aid dollar amount.
- Reduce “items which are not required to *maintain a minimum* educational program, to preserve property, and to assure the health and safety of pupils and staff.”

# Long-Range Forecast

Requires a Multi-Year Plan to address

## Assumptions

No new revenue sources over 2025-2026  
% Increase in aid/tax remain the same

2025-2026  
Tax Cap

Assumption	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031
Foundation Aid Increase (2%)	\$173,411	\$176,880	\$180,417	\$184,026	\$187,706	\$191,460
Tax Levy Increase (2%)	\$229,928	\$225,489	\$230,390	\$235,398	\$240,514	\$245,741
Year-to-Year Increase	\$403,339	\$402,369	\$410,807	\$419,424	\$428,220	\$437,201

2025-2026  
Over Cap

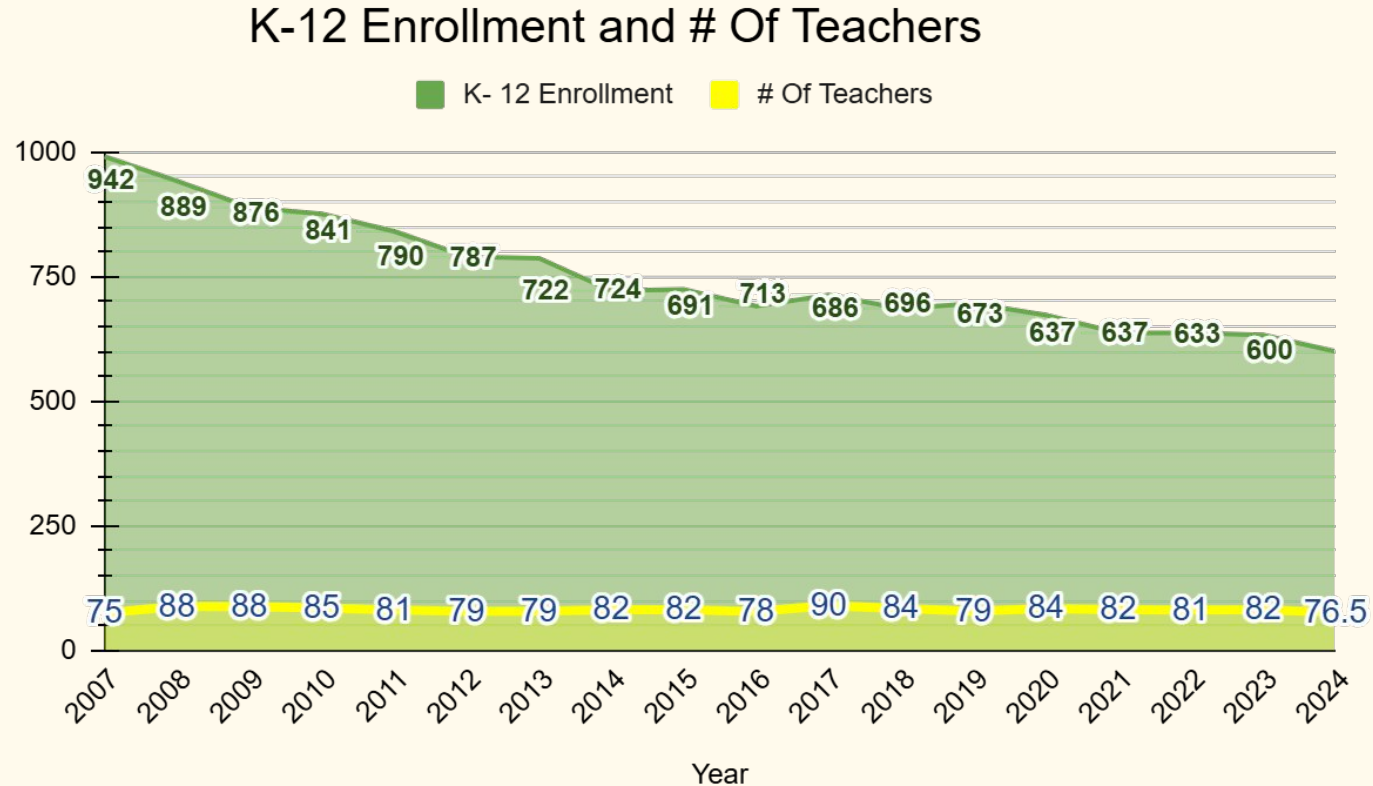
Assumption	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031
Foundation Aid Increase (2%)	\$173,411	\$176,880	\$180,417	\$184,026	\$187,706	\$191,460
Tax Levy Increase	\$367,843 (3.5%)	\$228,487 (2%)	\$233,453 (2%)	\$238,527 (2%)	\$243,711 (2%)	\$249,008 (2%)
Year-to-Year Increase	\$541,254	\$405,367	\$413,870	\$422,553	\$431,417	\$440,468

2026-2027 est. salary increases: \$300,000.

\* Does not account for increases in benefits, over-time, stipends, or other supplemental pay.

\* This estimate is based on the contracts currently in place.  
BTA & BAA contracts will be up for negotiations in June 2026.

# Enrollment, Class Size, & Budget Reductions



In the 2025-2026 budget, class section sizes have been adjusted to reflect current enrollment.

# Staff Reductions

---

4 Elementary Teachers\*

\*1 resignation

1 English Teacher

1 Math Teacher

CSEA Positions (tbd)

## Other Reductions

---

PR Services

HUDL Software

i-Ready Software

Model Schools

(all units removed)

EAP Access

Driver's Ed. Program

Misc. Reductions in Usage Based Services

Curriculum Planning - (grants only)

Frozen or Reduced Supplies & Materials

**Reduced allowances for unexpected expenses; less flexibility to absorb changes/challenges that arise.**

# 2025-2026 Additions

---

Two ½ Time Maintenance Workers      (1) Full Time

2 Building Subs  
(potential cost savings)

NERIC IT Management

Distance Learning

Plow Truck

Floor Scrubber (est. \$9,900)

Capital Outlay: \$100,000 project

---

# NERIC IT Managed Services: \$237,437

---

Reduce Micro Technician (retirement)  
Reduce “A la carte” Purchased Services

- \$144,840

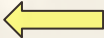
Net 2025-2026 Budget Impact: \$92,597

42% Estimated BOCES Aidable in 2026-2027: \$99,724

**Net Positive: \$7,127**

- 
- Includes technician (replacing retirement)
  - Includes enhanced network monitoring, management, and security
  - Includes SSBA advisement & implementation partnership
  - Access to network of expertise & support
  - Relieves workload issues discussed in the IT Audit
  - Allows trial and transition for future retirement
  - Further savings & flexibility measures under discussion

# Distance Learning

Net Expense Increase with DL	\$63,839
Net Revenue Increase with DL	\$40,000
<b>Net Impact to Budget</b>	<b>\$23,839</b> 

## How Does Distance Learning Work?

Distance Learning allows participating schools to both “send” and “receive.” Berlin CSD will offer in-house, in-person courses that will be “broadcasted” to other interested schools. These in-house courses might otherwise have low enrollment, but if students from other schools enroll in a Distance Learning class taught by a Berlin CSD teacher, that course section is “aided” and brings in revenue. Students from other schools attend Berlin classes remotely while Berlin students attend Berlin DL classes in-person.

Similarly, students sitting in a Berlin CSD classroom can participate in a course being “broadcasted” from another school. These are live classes, whether attending in-person at Berlin or remotely in another school. Interested students who have availability in their schedules can select from Distance Learning course offerings beyond Berlin CSD. Suitability from Berlin CSD student enrollment in a remote course options does depend on bell times aligning with the DL course being offered in another school.



# Distance Learning

25 schools participating in the DL Consortium

Year	Enrollment	Courses	Sent/Received	Revenue (based on “shared staff” reimbursement)
2024-2025	8	Psychology Sign Language	Received Only	\$14,500
2023-2024	2	Psychology Sociology	Received Only	\$9,800
2022-2023	38	Media Matters	Sent	est. \$114,000 (mixed funds)
		Psychology	Received	
		Real Life Math	Received	
		WWII & Cold War	Sent	
2021-2022	6	Math & Financial Applications	Received	\$40,400
		Psychology	Received	
		Sign Language	Received	
2020-2021	10	Accounting Advertising Marketing Sign Language	Received Only	est. \$40,000 (mixed funds)

# In-House Plowing & Truck Replacement

1 Snow Plowing Bidder in 2024-2025  
Estimated 2025-2026 Cost \$24,750

Sale of 10 year old non-plow truck: \$15,000

Current Assets  
2 Trucks (2017 model)  
2 Trucks (2015 model)

Sale of Retired Buses: \$20,000

Sale of Scrap Buses: \$2,000

**Estimated \$60,447**  
Chevy Silverado with Plow Package (or similar)

2 Full Time Maintenance Plowing	Custodial Staff Clear Sidewalks	Supervisor, as needed	We still need to put replacement cycles for equipment in place.	Alternate plan \$52,000 revenue; keep plow service; reassess revenue mid-year
1 Transportation Staff Plowing	Training can be provided if needed	Requires staff support of the initiative to be successful	Additional truck may be available to sell, maintain 3 trucks in total.	<u>Facilities Committee meets monthly; please join us</u>

# Capital Outlay Project

## Berlin Elementary School Repairs

### Priority #1: North Portico/ADA Entrance

- + Water Infiltration in Roof Seams
- + Copper Roof at end of useful life
- + Clogging in the downspout requires sediment filtration
- + \$100,000 → 75% return in Building Aid in 2026-2027



# 2025-2026 Propositions

---

## Proposition 2: Student Transportation Distances

## Proposition 3: Purchase of (2) 66-passenger buses, not to exceed \$350,000 State Aid: 63.1%

Replacement Cycle: New bus payments begin the year after purchase. The state allows for a 5 year financing plan. Buses “fall off” of the debt payment schedule each year when paid in full, and replacement buses are added, which stabilizes replacement costs.

---



# 2025-2026 Board of Education Candidates

## Elaine Smith



### ELAINE SMITH

I am a 1992 graduate of Berlin Central School. I then went on to receive my Bachelor's degree from SUNY Brockport. Before deciding to stay at home to raise my children, I worked at the Arc

of Rensselaer as a Program Coordinator. In addition to leading a team of Direct Support Professionals, one of my responsibilities was to plan and facilitate person-centered trainings.

These sessions helped to develop meaningful life goals for adults with disabilities. In doing this work, I learned how important it is to truly listen to the needs of others. It also taught me how to work through challenges with an open mind. I believe these skills will help me as a board member, to be in service to others. I am a person who tries to find the positive, even in challenging situations.

Currently, I have two children attending school in Berlin, a son in 10th grade and a daughter in 8th grade. I have always been an advocate and ally of the Berlin school. I speak proudly of my connection to the community here. While my kids were at the elementary school, I dedicated my time and energy to being the PTO co-president. I am now ready to take on a new role as a board member. If elected, I will continue to be an advocate for the families, teachers and students.

## Kim Collen



### KIM COLLEN

My name is Kim Collen and I am running for Berlin Central School District Board of Education. I have completed three years of service already but feel I have more to offer.

I have lived in the district, specifically in Grafton, for the past 14 years. My two boys have attended Berlin since Kindergarten. Jake graduated in 2024 and Kyle is a senior this year.

I have worked as a Physician Assistant for the past 30 years. I enjoy meeting new people, listening to their concerns and helping them.

I have come to love this school as well as the community and want to make it the best it can be. We have made great strides over the past few years and hope to continue that work. I believe we all need to come together, problem solve, offer solutions, and work as a group, with the goal of making Berlin Central an example of a well-run rural district.

There will always be challenges, but I have faith in our current staff and administration to continue their hard work. I have no doubt they have the students well-being and success as their driving force.

According to the New York State School Board Association, a board member should be an effective communicator, consensus builder, community participant, decision maker, information processor, a leader and a team player. I believe I possess these characteristics and hope I can continue to serve Berlin.

## Rebekah Lamphere



### REBEKAH LAMPHERE

I have resided in the Berlin Central School District nearly my entire life. Born in Berlin, after graduating from BCSD, I attended Paul Smith's College for Urban Tree Management and Cornell University for Plant

Science. After graduation, I returned to raise my family. I own and manage a landscape design/installation business, Hartland Designs Inc. I have employed many BHS students, often giving them their first job. I served on the Berlin Free Town Library Board for 21 years. I have a grown son, Gable, who lives in Petersburg; a daughter, Graziella, a Berlin senior; and a son, George, a Berlin sophomore. I own property in Petersburg and Grafton, so I know how important it is to keep taxes low. I also know how important it is to provide our kids with the best possible education. Graziella and George have thrived at BCSD because of its excellent teachers and staff, strong music and art programs, inclusive sports programs, and the academic choices they have had. I am grateful for this school and want to help it continue its mission to provide a safe, nurturing atmosphere and continue to develop strong academics. When parents consider homeschooling and private school alternatives, I want them to choose Berlin, not because it's a last resort, but because Berlin has developed a reputation for being an excellent choice for enrichment, academics, and emotional growth.

# **School Budget Vote: May 20**

## **Berlin Elementary School**

Questions?

School Business Official  
Colleen Mills  
[cmills@berlincentral.org](mailto:cmills@berlincentral.org)