

# Berlin

CENTRAL SCHOOL DISTRICT



2026-2027

“Budget Tuesdays”

**Town of Petersburgh**

4/14/2026

# April Estimated Budget 2026-2027

<b>2026 -2027 Proposed Budget</b>	<b>\$26,799,680</b>
Projected Levy	\$11,109,532
State Aid	\$13,129,303
Other Revenues	\$711,700
<b>Structural Deficit</b>	<b>-\$1,849,145</b>

Budget \$ Increase Over Prior Year:  
**\$533,471**

Budget % Increase Over Prior Year  
**2%**

Consumer Price Index  
**2.63%**

# Use of Reserves & Fund Balance

	Year End 2025	Proposed Usage 2026-2027
<b>Workmans Comp</b>	\$621,565	(maximum allowable) \$55,096
<b>Unemployment</b>	\$580,127	(maximum allowable) \$40,000
<b>ERS</b> NYS Employee Retirement System	\$1,419,358	(maximum allowable) \$550,446
<b>TRS</b> Teacher Retirement System	\$542,683	\$203,603
<b>Appropriated Fund Balance 2025-2026</b>	\$1,000,000	\$1,000,000

**\$1,849,145**

4% fund balance= \$1,071,987

# April 2026 - Revenue Projection

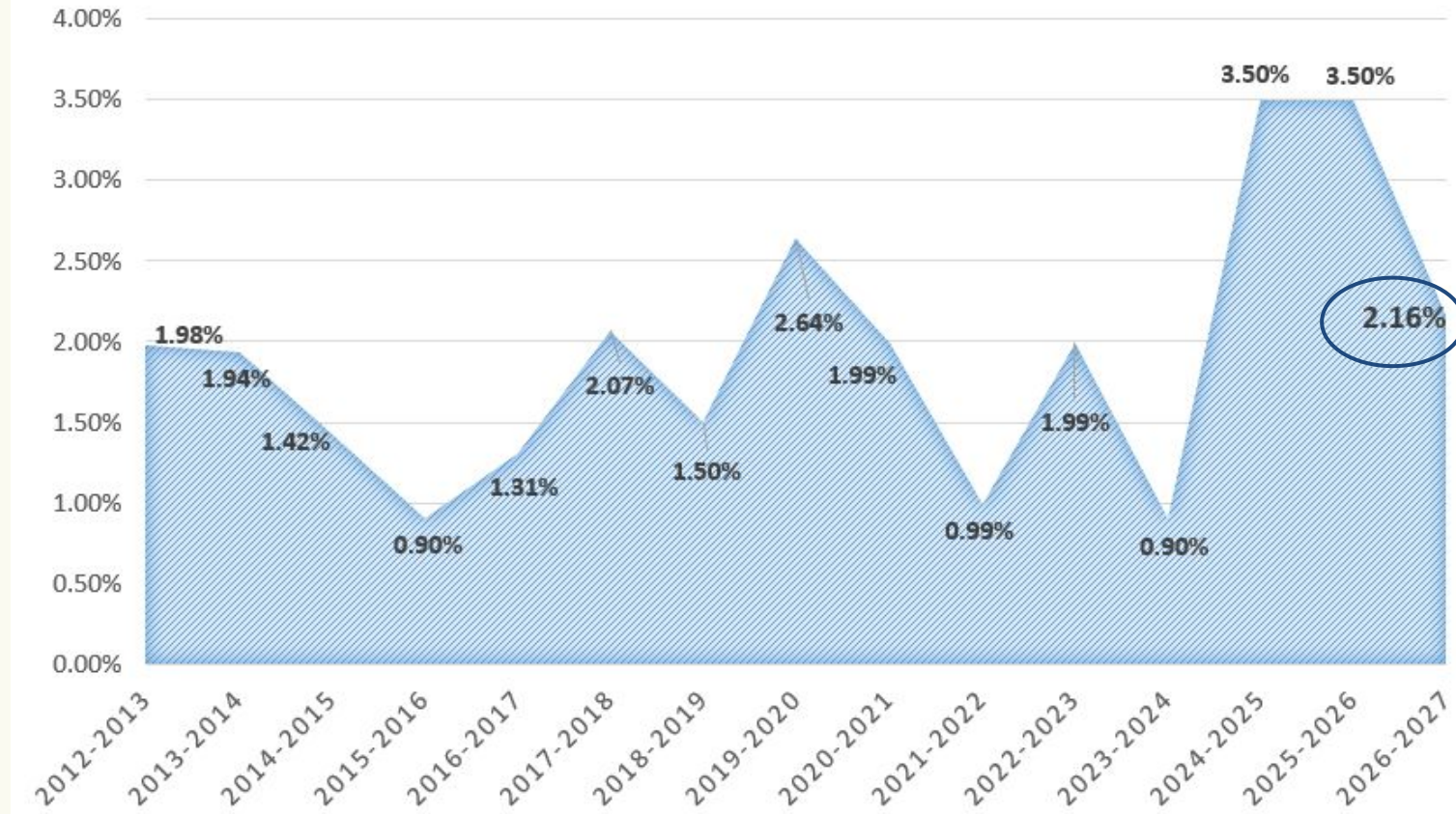
Revenue Source	2026-2027	2025-2026	Difference
Tax Levy	\$11,109,532	\$10,874,224	\$235,308
Foundation Aid	\$8,932,433	\$8,843,994	\$88,439
Building Aid	\$1,500,728	\$1,510,981	-\$10,253
Transportation Aid	\$1,420,000	\$1,345,299	\$74,701
BOCES Aid	\$643,244	\$626,514	\$16,730
Public & Private Excess Cost Aids	\$408,129	\$504,755	-\$96,626
High Tax Aid	\$168,884	\$168,884	\$0
Textbooks, Hardware, Software, Library	\$55,885	\$58,109	-\$2,224
Homeless Aid	\$10,000	\$0	\$10,000
Prior Year Refunds	\$260,000	\$160,000	\$100,000
Interest	\$250,000	\$320,000	-\$70,000
Medicaid/CPSE Reimbursement	\$65,000	\$100,000	-\$35,000
E-Rate	\$20,000	\$20,000	\$0
Indirect Costs/Interfund Transfer	\$13,000	\$13,000	\$0
Late Tax Penalties	\$8,000	\$10,000	-\$2,000
Miscellaneous	\$12,700	\$6,100	\$6,600
BOCES Distance Learning	\$60,000	\$40,000	\$20,000
Sale of Scrap/Surplus	\$13,000	\$37,000	-\$24,000
<b>Total Projected Revenue</b>	<b>\$24,950,535</b>	<b>\$24,638,860</b>	<b>\$311,675</b>

# Tax Levy Cap Calculation 2026-2027

2025-2026 Tax Levy Tax Base Growth	x	\$10,874,224 1.0046	← Economic Growth Factor
<hr/>		\$10,924,245 \$392,673	← Prior Year Capital Expense
2026 Capital Levy	-	\$10,531,572 1.02	← 2% Cap on Inflation
<hr/>		\$10,742,204 \$367,328	← 2026-2027 Capital Expense
<hr/>		<b>Tax Levy Cap</b>	<b>\$11,109,532</b>

**\$ Increase: \$235,308**  
**% Increase: 2.16%**

## % TAX INCREASE YEAR OVER YEAR



## How Does Berlin Compare Regionally?

14 Districts Reporting: 26-27 Regional Average Increase= 2.96%

11 Districts Higher % increase than Berlin CSD

3 Districts Lower % increase than Berlin CSD

# Berlin CSD Grants

## **Activities Funded by Grants Generally Must:**

- Supplement (not supplant) basic education
- Be open to all students or targeted for support of at-risk students
- Achieve the goals of the grant based on local data and needs assessments

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In 2025-2026 Berlin underwent a comprehensive review of Title Fund grants resulting in corrective action requirements for future use of funds.

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In 2025-2026 Berlin was required to set aside 15% of its IDEA (special education) grants.

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In 25-26, NYSED disallowed Trills & Thrills from grant funding. However, supervisors and principals are not bound to these same limitations in the General Fund and can support school or department level activities at their discretion.

# Berlin CSD Grants

Grant	2025-2026 Allocation	Uses
Title I	\$144,822	<u>Improving Basic Education</u> <ul style="list-style-type: none"> <li>• By providing equitable access to quality education for at-risk students</li> <li>• Teacher on Special Assignment- Instructional Coaching</li> </ul>
Title II	\$20,615	<u>Supporting Effective Instruction</u> Teacher mentors and teacher leader stipends
Title IV	\$11,099	<u>Student Support &amp; Enrichment</u> Prioritize students with the greatest need; targeted supports (e.g. Helping Hands/Community Active)
REAP	\$30,974	<u>Rural School Academic Enrichment &amp; Achievement</u> <ul style="list-style-type: none"> <li>• Must support Initiatives in Title Funds</li> <li>• STEM &amp; Civic Engagement Clubs with Core Academic Focus (Envirothon, Student Ambassador, Future Cities)</li> </ul>
IDEA 611	\$285,058	Supplement Levels of Service for School-Aged Students with Disabilities
IDEA 619	\$15,112	Provide Special Education Services to Preschool-Aged Children
<b>TOTAL FUNDING</b>		<b>\$507,680</b>

# Deficit History/Revenue Growth

## Financial Stabilization Goals

- *Reduce and stabilize spending within a 3-year window to eliminate dependence on reserves*
- *Fund future Capital Reserves & maintain other reserves at appropriate levels*

### 2025-2026 Deficit

\$1,627,349

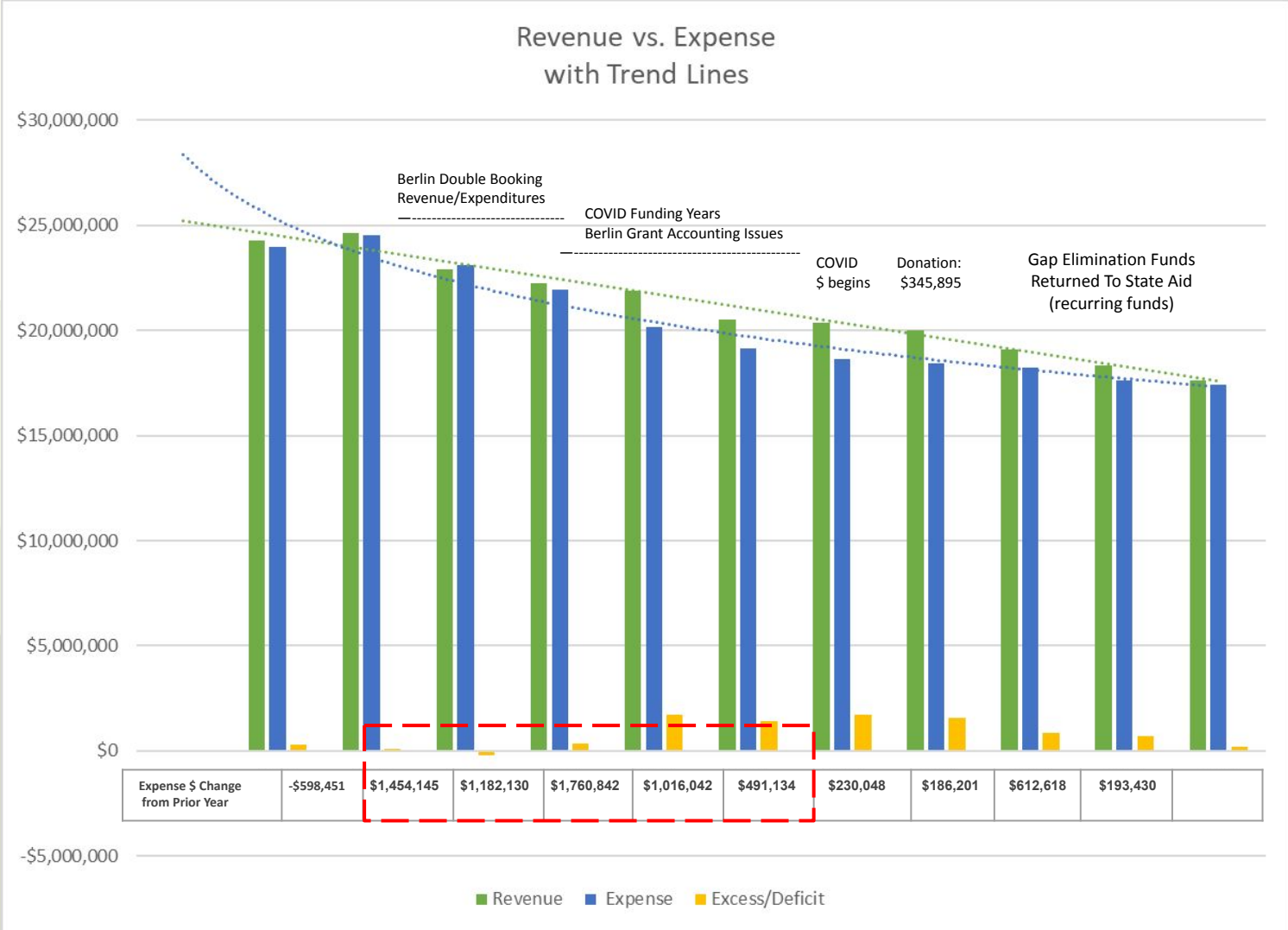
### 2026-2027 Deficit

\$1,849,145

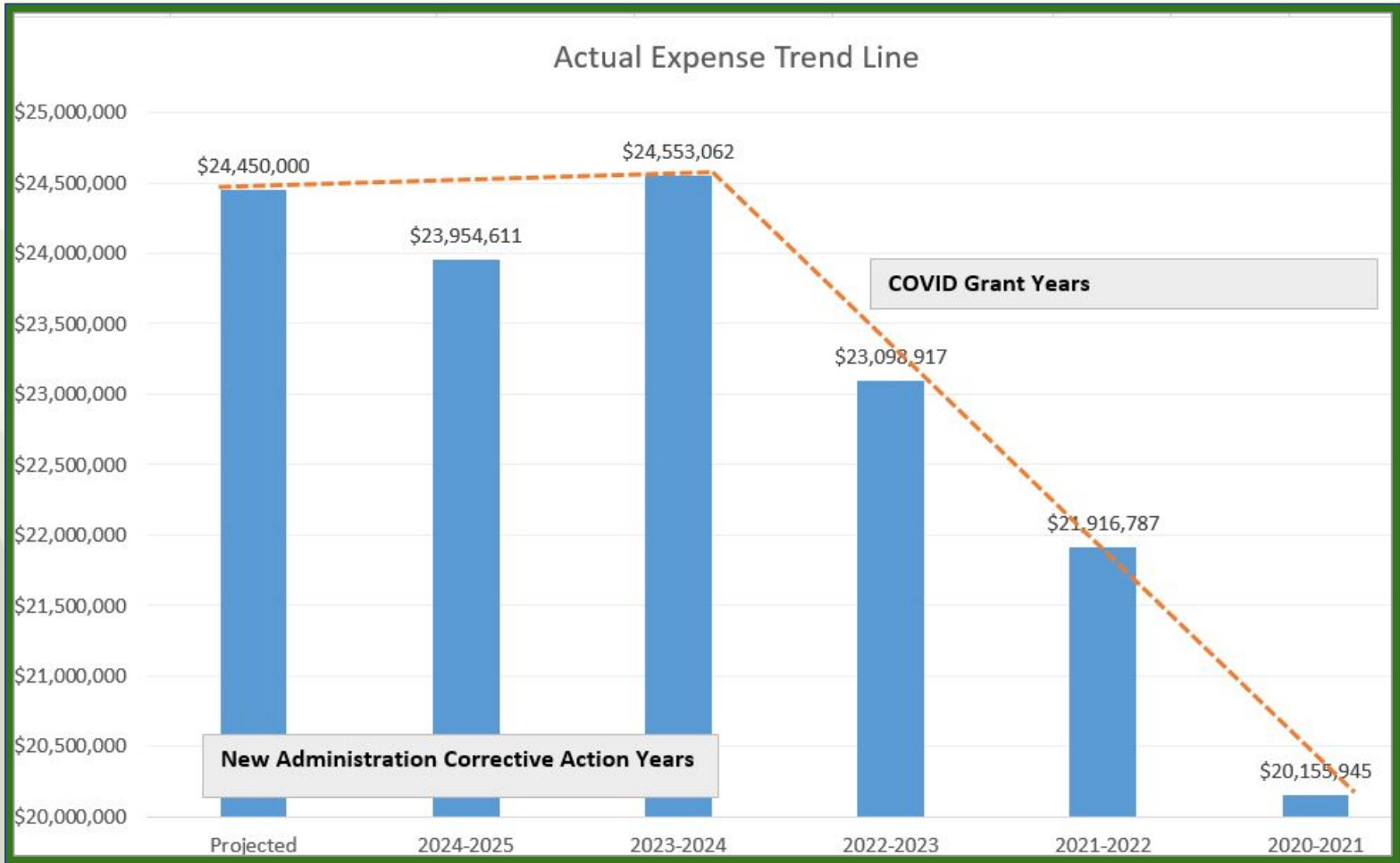
### 2026-2027 Deficit Growth

\$221,796

# How We Got Here



# Corrective Action



# Cost Driver Updates

Commercial Insurance ..... 7% increase  
Caremark Pharmacy ..... 21.8% increase  
Highmark Blue Shield ..... 5% increase  
CDPHP ..... 5.1% increase  
TRS ..... 8.24%  
ERS ..... 17.6%

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Category	Estimated Increase
Legal	\$35,000
Utilities	\$42,000
Benefits	\$434,000
<b>TOTAL</b>	<b>\$511,000</b>

# Budget Reductions

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## Late Bus Run

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- ❖ Monday - Thursday (no Friday late bus)
- ❖ Challenging to staff, often incurs overtime

## Advisor Stipends

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- ❖ Seven or more clubs will not be offered  
(least impact-lower participation)

## Special Education

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- ❖ Updated Out-of-District Placement Info
- ❖ Reduced contingency funds
- ❖ All conferences, materials, etc → Grants

# Budget Reductions

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## Athletics

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- ❖ Removed Batting Cage
- ❖ Reduced General Equipment

## Software State Aid Funds → Textbooks

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- ❖ Reduce supplemental/optional software

## BOCES Instructional Software Reduction

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- ❖ GoGuardian
- ❖ EdPuzzle
- ❖ Brainpop
- ❖ NewsELA
- ❖ DataMate

# Budget Reductions

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## **Administration**

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- ❖ SuperEval Software
- ❖ Reduced materials & contract services

## **Facilities**

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- ❖ Digital POTS lines → savings + BOCES Aid
- ❖ Remove trainings → in-house delivery

## **Technology**

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- ❖ NERIC IT - More bundle savings than anticipated
- ❖ Reduced service contracts

## **Business Office**

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- ❖ E-Rate Reimbursement Coordination

# Library Programming Reorganization

- Librarian shared between BES & MSHS (currently no librarian at BES)
- Consider extra Library coverage as a teacher/TA assignment
- Add **BOCES Library Automation** to replace current catalogue software & provide additional supports and benefits (state aidable- net increase of \$623)

## SERVICE INCLUDES:

- **TLC LibrarySolution for Schools® software**
  - including an interface for our youngest learners
- Dedicated library specialist who ensures your school/district has the right library resources for student needs
- Tailored integration services for your district's student information system.
- Prompt and thorough management of your district's bibliographic records.
- Customized resource lists by certified school librarians
- Professional cataloging that adheres to RDA guidelines
- Compliance with Ed Law 2d
- Secured servers for up-to-date student data transmissions

## ADDITIONAL SERVICES INCLUDE:

- Easy updates for patron record information
- Regular user group meetings
- On-call and in-person assistance
- Personalized and prompt service
- Comprehensive technical support
- Customized database embedding
- Cataloging and bibliographic record maintenance
- Vendor import services
- Individualized training for librarians and library staff
- Barcode range tracking
- Liaison services to save time & money
- Easy access to our team for any questions or concerns
- And more!

# Financial Literacy Mandate 26-27

## Add 1 Full Time Math Teacher

\*(½ time Math position included in the 25-26 budget, but was not filled)

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- In 26-27 reduce use of 6th assignments to cover unfilled positions
  - 6th sections only used to provide educational opportunities to students
  - **Math Academic Intervention Service Needs**
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# Other Items in Proposed Budget

- Unified Sports (Travel, Materials, Officials, Nurse): \$5,500
- Weight Room Equipment Replacement: \$8,000
- Drone Soccer: \$10,500
- Renewal of BES Literacy Curriculum: \$22,340
- Election Reporting Software: \$9,785
- STEM High School: \$13,770 x 5 students continuing
- All accepted CTE & New Vision students funded
- Distance Learning: \$87,000 - est \$60,000 offset = \$27,000
- ?? BTA & BAA Contracts Under Negotiation ??

# Berlin CSD PreK: Direct Employment

<b>1 Class full (18), 1 Class Partially Filled (6)</b>				
	Salary	TRS	SS	Totals
Teacher 1	\$ 77,550	\$ 6,390	\$ 5,933	\$ 89,873
Teacher 2	\$ 60,500	\$ 4,985	\$ 4,628	\$ 70,113
Job Rate TA 1	\$ 29,500	\$ 2,431	\$ 2,257	\$ 34,188
Job Rate TA 2	\$ 29,500	\$ 2,431	\$ 2,257	\$ 34,188
Family Medical	\$ 30,356	4		\$ 121,424
<b>Total Cost</b>				<b>\$ 349,785</b>
Berlin Grant Funding @ 25 Enrollment				\$250,000
<b>General Fund Impact</b>				<b>\$ 99,785</b>

Boces PreK Cost Per Section	\$194,274 X 2 = <b>\$388,548</b>
State Aid @ 24 Students	\$240,000
<b>Total General Fund Cost</b>	<b>\$148,548</b>

Boces PreK Cost (1)UPK + (1)TPK	\$194,274 + \$93,799 = <b>\$288,073</b>
State Aid @ 12 Students NO State Aid = 12 students	\$120,000
<b>Total General Fund Cost</b>	<b>\$168,073</b>

# PreK Furniture ~\$20,000

(existing furniture is BOCES owned)

- 10 tables=\$ 2,670
- 40 chairs =\$9,800
- 2 educational play kitchen sets= \$1,860
- 4 bookshelves = \$2,292
- 2 sets of stacking cots= \$250
- 2 teacher desks and chairs \$2,500
- other misc. educational toys/furniture per teacher request
- Curriculum?



# Why Bring PreK In-House?

- Greater control of curriculum selection and learning activities
- Provide professional development and instructional feedback/coaching to teachers and TAs
- Increased collaboration and district goals alignment between UPK and upper grades
- Evaluate and observe district employed staff
- We already provide classrooms space, custodial and maintenance support, supervision, music, gym, art, library, free meals
- Financially beneficial (\$40,000+) with increase of grant funding to \$10,000/student

# Buildings & Grounds

## Add 1 Full Time Groundskeeper

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- Purchase plow truck (voter approved 25-26 budget)
  - Purchase mower, trimmer, Ventrac attachments
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- In-house Mowing & Athletic Field Care
  - Flex schedule for groundskeeping & custodial subbing
  - Reduce custodial over time
  - New title & pay need to be negotiated with CSEA

# Athletic Fields Care & Maintenance

**Ventrac Attachments: \$ 15,030**

\*(Recommend purchasing for Spring 2026)\*

- Aera-vater \$8,340
- Spreader- \$3,195
- Seeder- \$3,495

**Last full service field contract 2022-2023 = \$15,220**

## Other Notes:

Water Cannon servicing/repair parts started

Anticipated fully functional Spring 2026

# Mowing

**Equipment Estimate: \$27,660**

- Zero Turn mower (72 inch)- \$21,500
- Trimmer- \$360
- Trailer- \$5,800
  - needs replacement (1998): brakes, rust, wiring issues, rickety condition

Storage Plan: Garage @ BES, Green Conex @MHS, Old Garage

\*\*Additional costs associated with fuel, repair parts, and maintenance are not calculated \*\*

# Current Groundskeeping Services

(2024-2025 School Year Costs)

Mowing.....	\$40,000
Plowing .....	\$20,00
Field Maintenance.....	\$8,530

## Est. Salary & Benefits = Service Agreement Costs

- \*\* Medical insurance would bring an increase to the budget
  - \*\* Groundskeeper can assist with repairs noted on Building Condition Survey
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- \*\* Director of Facilities = more maintenance, less administrative
  - \*\* Include in budget, but wait to hire Groundsman, to determine need

**2026-2027**  
**Capital Outlay: \$100,000 Project**  
**75.4% Aidable**

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**MSHS Lockers**

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- Remove Damaged/Aged Lockers
- Replace for Current Enrollment Numbers
- Spackle/Paint

**MSHS Auditorium Doors**

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- Locking Mechanisms Broken
- Replace or Repair (under discussion)
- Water fountains (2) by gymnasium - Switch to bottle fillers  
(under consideration as “alternate” if funds remain)

# Annual Bus Proposition

(no budgetary impact - new debt replaces old debt)

## (2) 66 Passenger Type C Diesel School Buses

- Maximum cost of \$355,000
- Continues our existing fleet replacement plan
- Old buses bring in scrap metal or auction \$

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### Update: Electric Bus Mandate

- The NYS Electric Bus mandate is still in effect for 2027 → 2 year waiver → 2029
- After waiver period, diesel bus purchases will not be state aided. Full expense of bus replacement would be an additional cost to taxpayers

# Budget Vote: May 19

- ❖ (2) Board Seats open for election
- ❖ To obtain a petition to run for one of the open seats, please contact the District Clerk at [ddemick@berlincentral.org](mailto:ddemick@berlincentral.org)
- ❖ The deadline for this year's nominating petitions is **Monday, April 20, 2026.**
- ❖ More information on running for the board can be found on our website.

# Student Opportunities

- Addition of second section of UPK
- Civil Seal of Readiness & Portrait of a Graduate
- Expanded college in the high school courses
  - Spanish 4 & Spanish 5; Seal of Bi-Literacy
  - Business 100 & Business 200
  - Marine Biology Independent Research
- Competitive Drone Soccer
- Unified Athletics
- Hydroponics
- Berlin Learning Landscape outdoor education center



# Questions, Discussion, & Feedback

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Board of Education  
Budget Adoption: April 21

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