

# Berlin

CENTRAL SCHOOL DISTRICT

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2026-2027  
Board of Education  
Budget Adoption  
April 21, 2026

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# BOE Budget Adoption 2026-2027

- Tonight the BOE is approving a total budget dollar amount and a funding plan
- Budget must be adopted no later than April 27
- Tax Report Card is submitted the day after BOE approval
- Please scan the QR Code to view budget development details, including additions and reductions
- May 7: Budget Hearing



# Capital Outlay Update

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- Project scope will be finalized for May 7 Budget Hearing
- Locker cost came in higher than anticipated
- Architect was on site today to assess condition of MSHS auditorium doors and door hardware as well as water fountain (bubbler) locations

# 2026-2027 Proposed Budget

<b>2026 -2027 Proposed Budget</b>	<b>\$26,799,680</b>
<b>2025-2026 Voter Approved Budget</b>	<b>\$26,266,209</b>
<b>Year over Year \$ Increase</b>	<b>\$533,471</b>
<b>% Increase</b>	<b>2.03%</b>
<b>Consumer Price Index</b>	<b>2.63%</b>

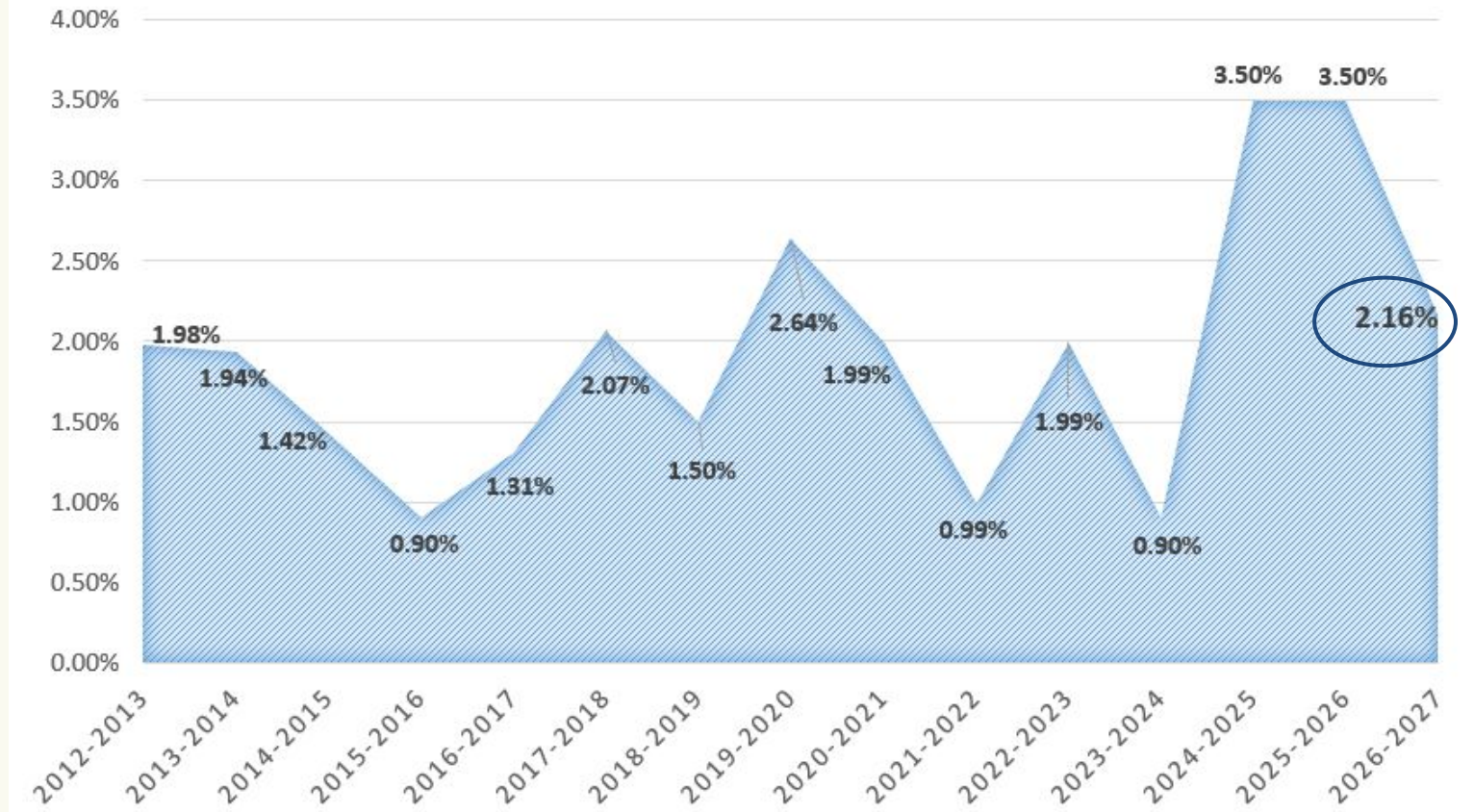
# Tax Levy Cap Calculation 2026-2027

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
2027 Capital Levy	+	\$10,742,204 \$367,328	← 2026-2027 Capital Expense
<hr/>		<b>\$11,109,532</b>	

**Tax Levy** **\$11,109,532**

**Tax Levy \$ Increase: \$235,308**  
**Tax Levy % 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

# Tax Levy Proposed @ 2.16%

**\$11,109,532**

\$23.16 per \$1,000 *assessed* value

\$0.38 per \$1,000 increase

\$100,000= \$2,316

\$200,000= \$4,632

\$300,000= \$6,948

\* Calculated using 2025-2026 assessed taxable values

\* Does not account for 2026 re-assessments or equalization rates

# Proposed Budget & Funding Plan 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>

# Use of Reserves & Fund Balance

	<b>Year End 2025</b>	<b>Proposed Usage 2026-2027</b>
<b>Workmans Comp</b>	\$621,565	(maximum allowable) <b>\$55,096</b>
<b>Unemployment</b>	\$580,127	(maximum allowable) <b>\$40,000</b>
<b>ERS</b> NYS Employee Retirement System	\$1,418,758	(maximum allowable) <b>\$550,446</b>
<b>TRS</b> Teacher Retirement System	\$542,683	<b>\$203,603</b>
<b>Appropriated Fund Balance 2025-2026</b>	\$1,000,000	<b>\$1,000,000</b>
		<b>\$1,849,145</b>

# 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>

# 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

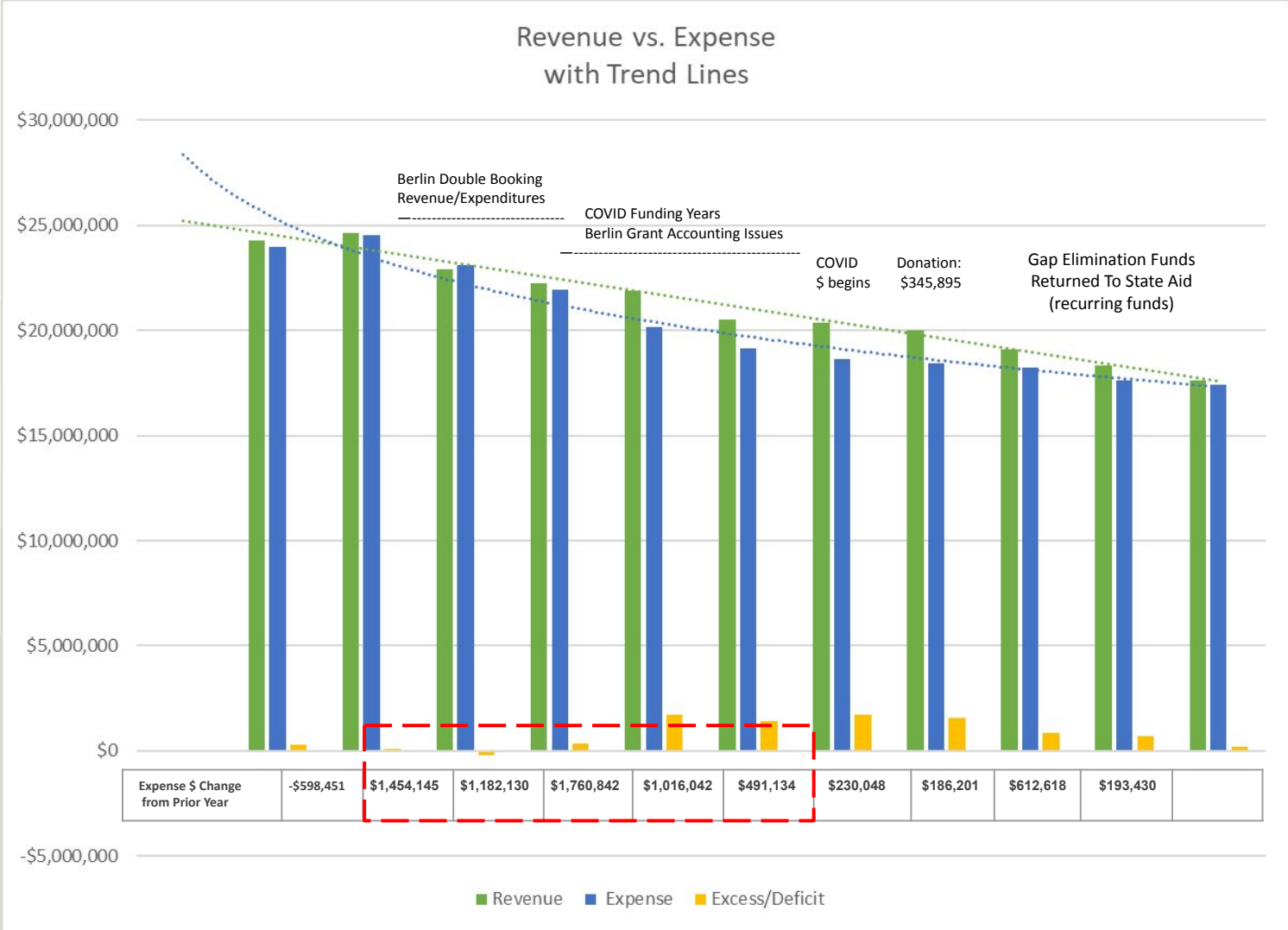
### 2026-2027 Deficit

\$1,849,145

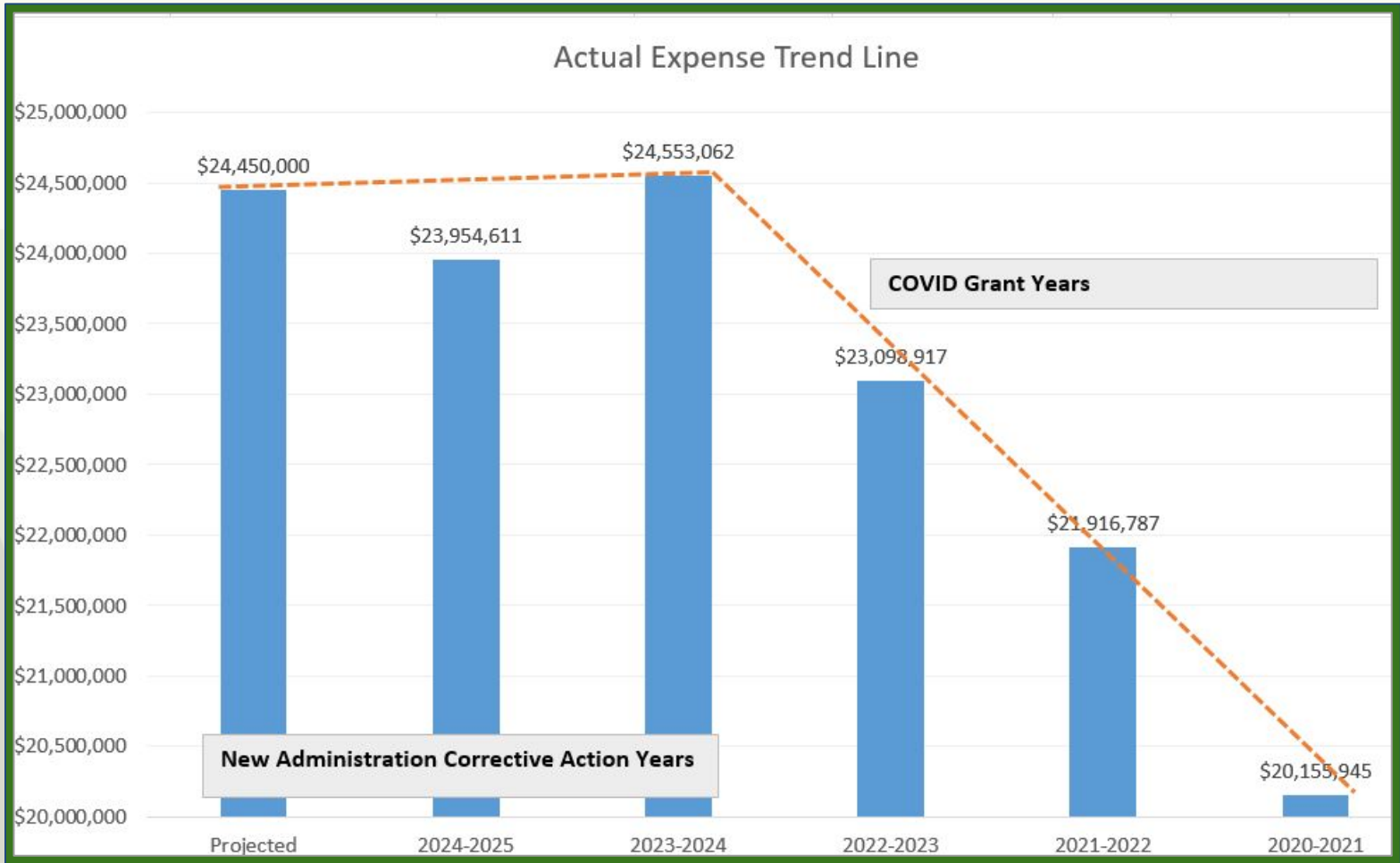
### 2026-2027 Deficit Growth

\$221,796

# How We Got Here



# Corrective Action



# Unassigned Fund Balance 2026-2027

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

(additional funds held for emergencies and unanticipated necessary expenses)

**Excess Fund Balance = \$565,206**

(amount over the 4% to address infrastructure issues should they occur before a Capital Project is voter approved)

# BOE Request for Information: Coordination of Grant Funds

## **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= \$507,680

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>

# Questions, Discussion, & Feedback

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## **Budget Vote: May 19** Berlin Elementary School

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**Colleen Mills**

School Business Official

[cmills@berlincentral.org](mailto:cmills@berlincentral.org)

**Ken Rizzo**

Superintendent of Schools

[krizzo@berlincentral.org](mailto:krizzo@berlincentral.org)

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