



Berlin

CENTRAL SCHOOL DISTRICT

2026-2027
Budget Hearing
May 7, 2026

Budget Hearing

- The purpose of the Budget Hearing is to inform the community about the proposed budget before the May 19 Budget Vote.
- The budget dollar amount and funding plan were approved by the BOE on April 21 and will not change.
- A budget is a spending plan based on current projections, and district needs may change throughout the year.



2026-2027 Adopted Budget

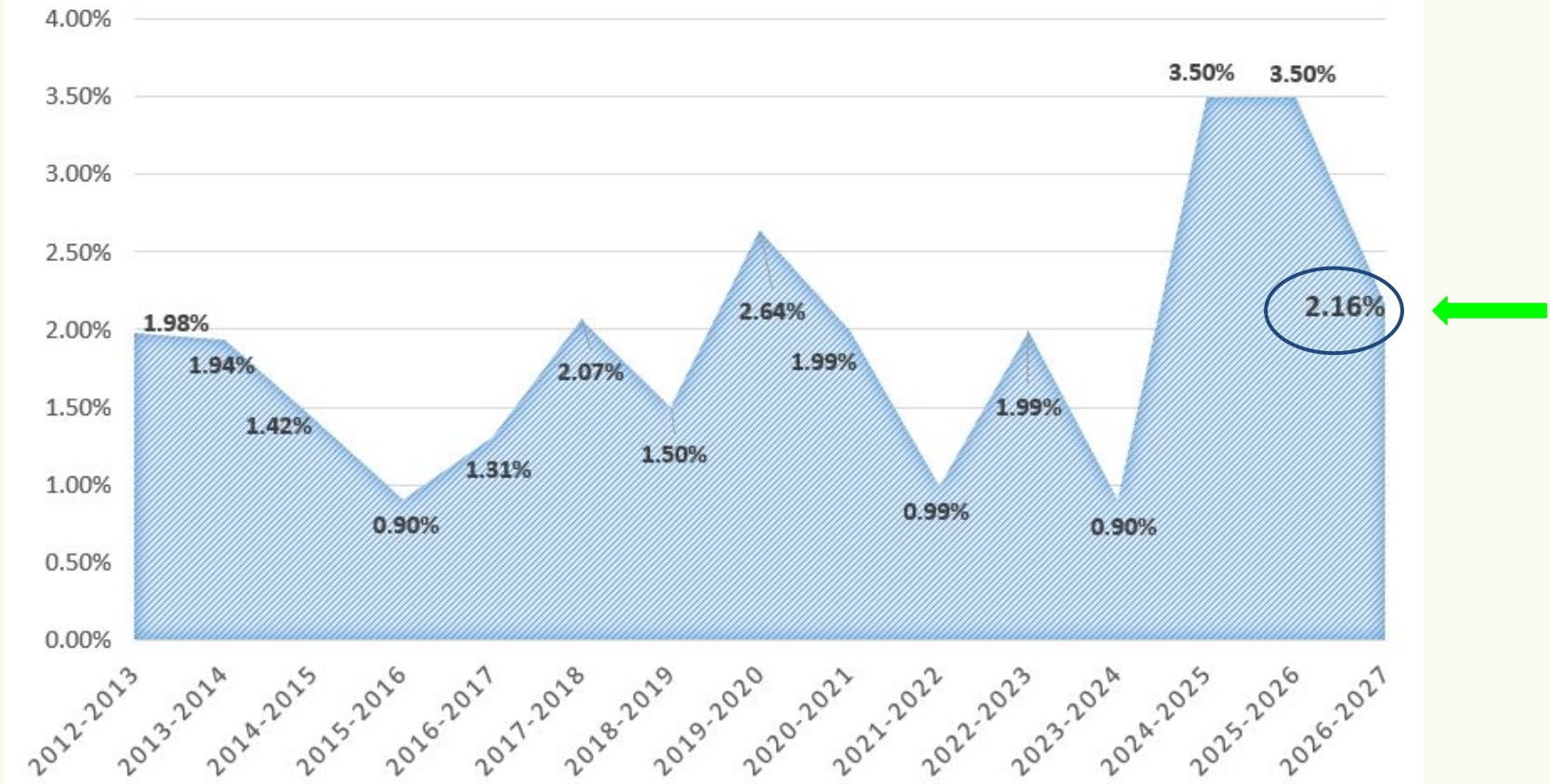
2026 -2027 Adopted Budget	\$26,799,680
2025-2026 Voter Approved Budget	\$26,266,209
Year over Year \$ Increase	\$533,471
% Increase	2.03%
Consumer Price Index	2.63%

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
<hr/>		\$10,531,572 x 1.02	← 2% Cap on Inflation
<hr/>		2027 Capital Levy + \$10,742,204 \$367,328	← 2026-2027 Capital Expense
<hr/>		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?

18 Districts Reporting: 26-27 Regional Average Increase= 3.52%

14 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 and equalization rates
- * 2.16% increase in Tax Levy is within the tax cap calculation
- * Tax Levy requires a 50% + 1 simple majority vote to pass

Adopted Budget & Funding Plan 2026-2027

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

Use of Reserves & Fund Balance

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

\$1,849,145

What changes does the budget include?

- **Additions**
- **Reductions**
- **Reorganizations**

Additions & Reorganizations

Add 1 Full Time Math Teacher

*($\frac{1}{2}$ time Math position included in the 25-26 budget, but was not filled)

- In 26-27 reduce use of 6th assignments to cover unfilled positions
 - **Math Academic Intervention Service Needs**
-

Library Programming Reorganization

- Librarian shared between BES & MSHS
(currently no librarian at BES)
- Add **BOCES Library Automation** to replace current catalogue software

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!

PreK Furniture ~\$20,000

(existing furniture is BOCES owned: Confirmed 4/29/26)

- 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

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 4 students continuing
- All accepted CTE & New Vision students funded
- Continue Distance Learning

Mowing

Equipment Estimate: \$27,660

➤ Zero Turn mower (72 inch)- \$21,500

* the Board wishes to hold off on committing these funds until the incoming Director of Facilities can make recommendations

➤ Trimmer- \$3,800

➤ Trailer- \$5,800

- needs replacement (1998)

Storage Plan: Garage @ BES, Green Con. @ Mill Creek

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

Buildings & Grounds

Add 1 Full Time Groundskeeper

- Purchase plow truck (voter approved 25-26 budget)
- Purchase snow blower, trimmer, Ventrac attachments
- * the Board wishes to hold off on committing these funds until the incoming Director of Facilities can make recommendations
- In-house Mowing
- Flex schedule for groundskeeper
- Reduce custodial over time
- New title & pay need to be negotiated with CSEA

ON HOLD

Budget Reductions

Late Bus Run

(Monday - Thursday Only)

Advisor Stipends

Reduce 7 or more activities

Reduced Instructional Software

Special Education

-Reduced contingency funds & moved discretionary spending to grants (conferences, materials, etc)

Budget Reductions

Athletics

- ❖ Reduced Equipment

Administration & Business Office

- ❖ Reduced materials, contracts, & software

Facilities

- ❖ Additional BOCES Aided telephone savings
- ❖ In-house HR and safety trainings

Technology

- ❖ NERIC IT - Reassessed BOCES & contract savings
- ❖ Reorganize technology staffing

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

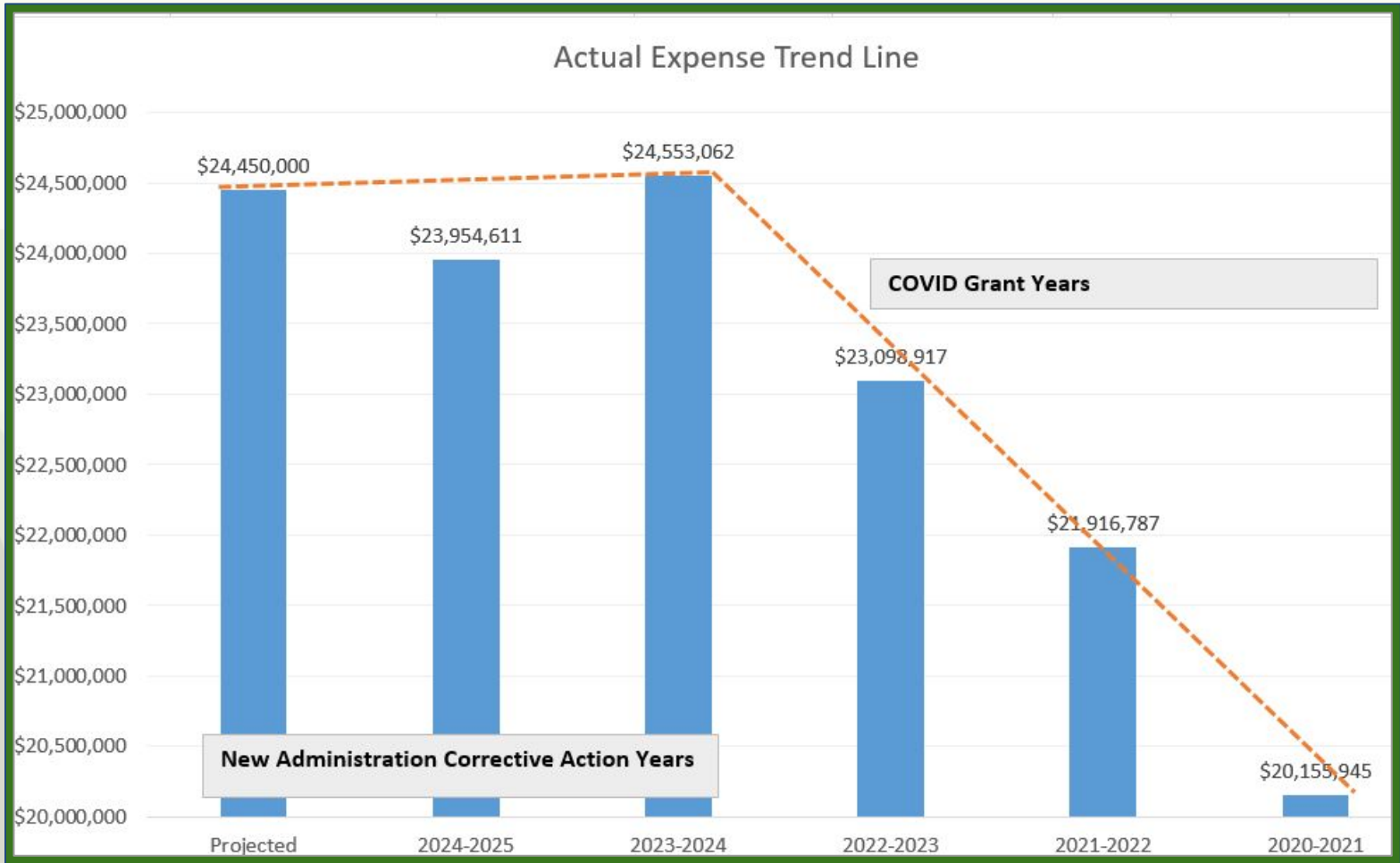
2026-2027 Deficit Growth

\$221,796

Historical Expense & Revenue



Corrective Action



2025-2026 Budget Status

Opening Budget	\$26,266,209
Estimated Year End Expenditure	\$24,450,000
Contingency/Flexibility Recommended by Auditors = 3-5% of Total Budget	\$790,000- \$1,310,000

Unanticipated Savings during the 2025-2026 School Year

Unfilled Positions	\$450,000
Roll Over Funds & Grant Amendments (absorb costs that would otherwise be spent from General Fund)	\$36,000
Estimate of Various Operational Efficiencies Efforts After Start of Fiscal Year	~\$150,000

2026-2027 Goal

Opening Budget	\$26,799,068
Targeted End of Year Costs	\$25,350,000
Estimated Contingency = 3-5% of Total Budget	\$1,000,000-\$1,340,000

* If we are able to stay within this target, we would use ~\$400,000 of reserves/fund balance. The recommendation at this time is to pull from Workers Comp, Unemployment, and Fund Balance before considering use of ERS/TRS.

Potential Savings during the 2025-2026 School Year

Additional Pre-K Savings

Continue to track utility savings & Rebids

In-house mowing/plowing/field care

Unfilled roles (temporary or otherwise)

2026-2027 Goal

Estimated 205-2026— **\$24,500,000**

Targeted 2026-2027— **\$25,350,000**

1. If we are able to stay within this target, we would use ~\$400,000 of reserves/fund balance. The recommendation at this time is to pull from Workers Comp, Unemployment, and Fund Balance before considering use of ERS/TRS.
2. Preserving ERS funds in 26-27 will again allow us to lengthen our window for right sizing the budget as it is our biggest reserve with ~3 years worth of ERS funding, which will be needed to close budget gaps as we work on reducing the deficit
3. Deficit reduction and year end expense target should not be achieved by deferring planned maintenance projects or by deferring equipment rotation; the district needs to assess and stabilize true annual costs.

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)

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

MSHS Auditorium Doors

- Locking Mechanisms Broken
- Replace or Repair (under discussion)
- Water fountains (2) by gym - 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 \$

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

Berlin Elementary School

Colleen Mills

School Business Official

cmills@berlincentral.org

Ken Rizzo

Superintendent of Schools

krizzo@berlincentral.org