

Berlin

CENTRAL SCHOOL DISTRICT

2026-2027



Grafton, NY VFW

“Budget Tuesdays Presentation”

April 28, 2026

BOE Adopted Budget 2026-2027

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

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
Workmans Comp	\$621,565	(maximum allowable) \$55,096
Unemployment	\$580,127	(maximum allowable) \$40,000
ERS NYS Employee Retirement System	\$1,419,358	(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

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

April 2026 - Revenue Projection

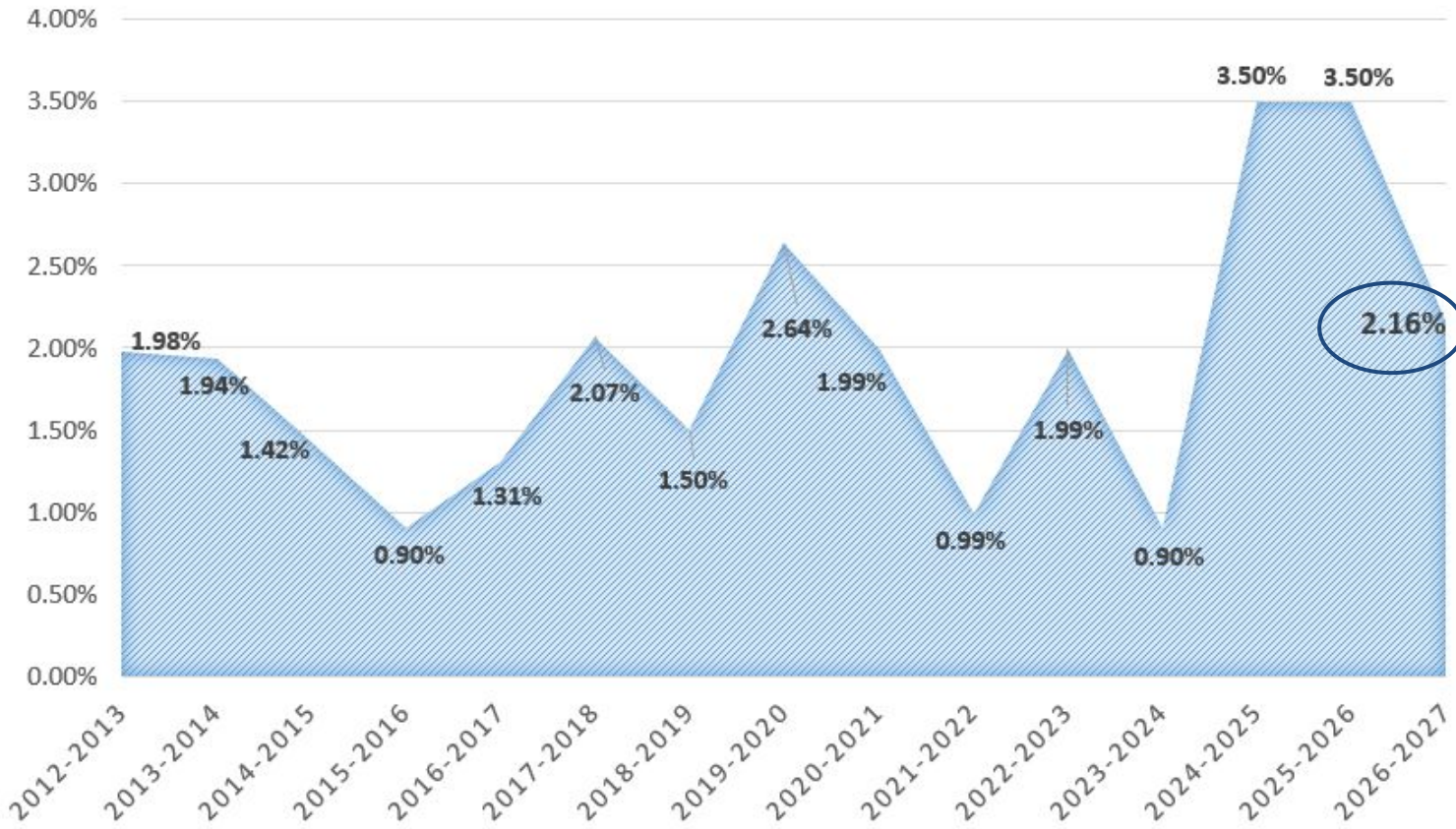
Revenue Source	2026-2027	2025-2026	Difference
Tax Levy	\$11,109,532	\$10,874,224	\$235,308
Foundation Aid	\$8,932,433	\$8,843,994	\$88,439
Building Aid	\$1,500,728	\$1,510,981	-\$10,253
Transportation Aid	\$1,420,000	\$1,345,299	\$74,701
BOCES Aid	\$643,244	\$626,514	\$16,730
Public & Private Excess 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
Total Projected Revenue	\$24,950,535	\$24,638,860	\$311,675

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/>		Tax Levy Cap	\$11,109,532

\$ 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

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

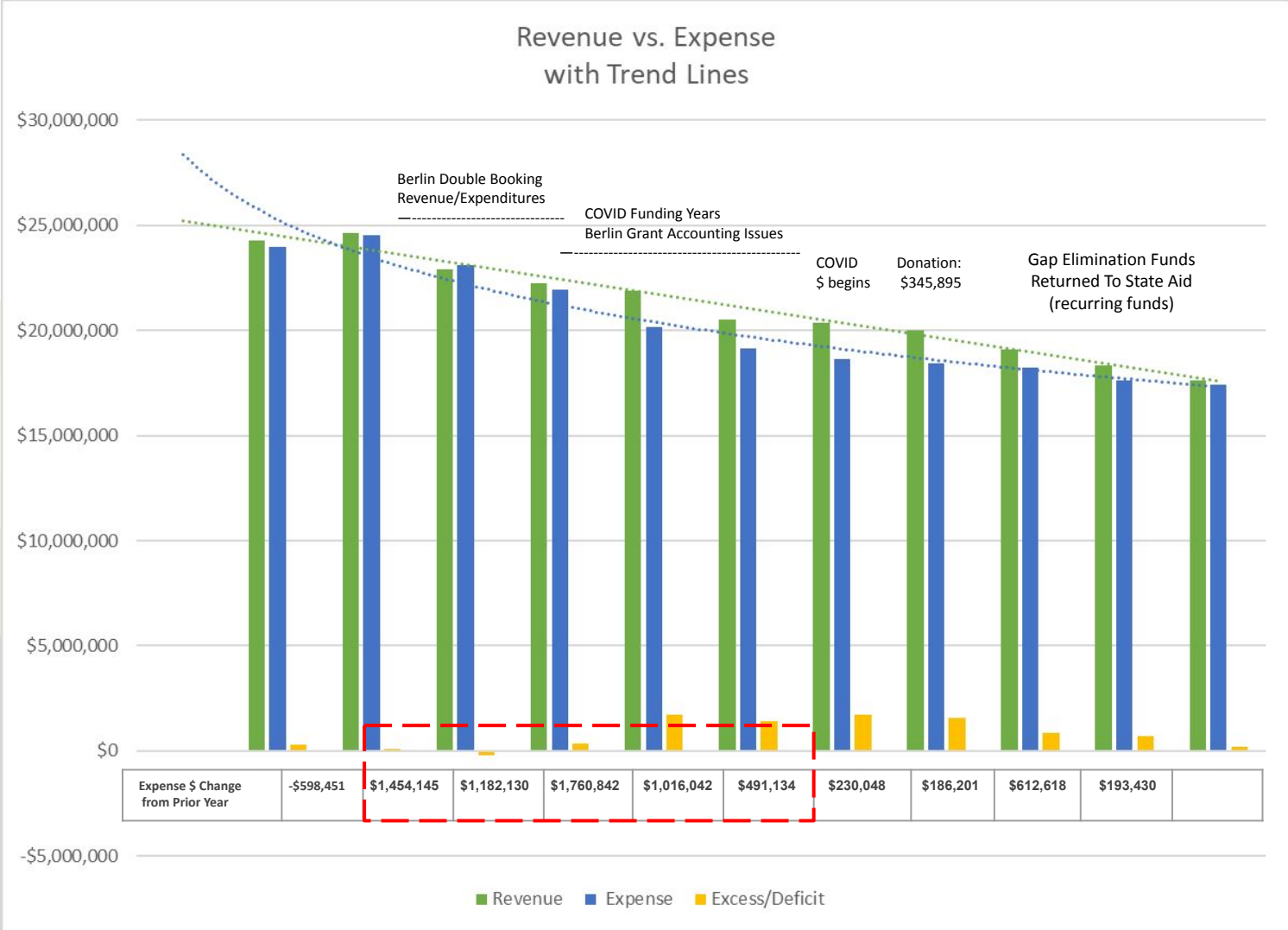
2026-2027 Deficit

\$1,849,145

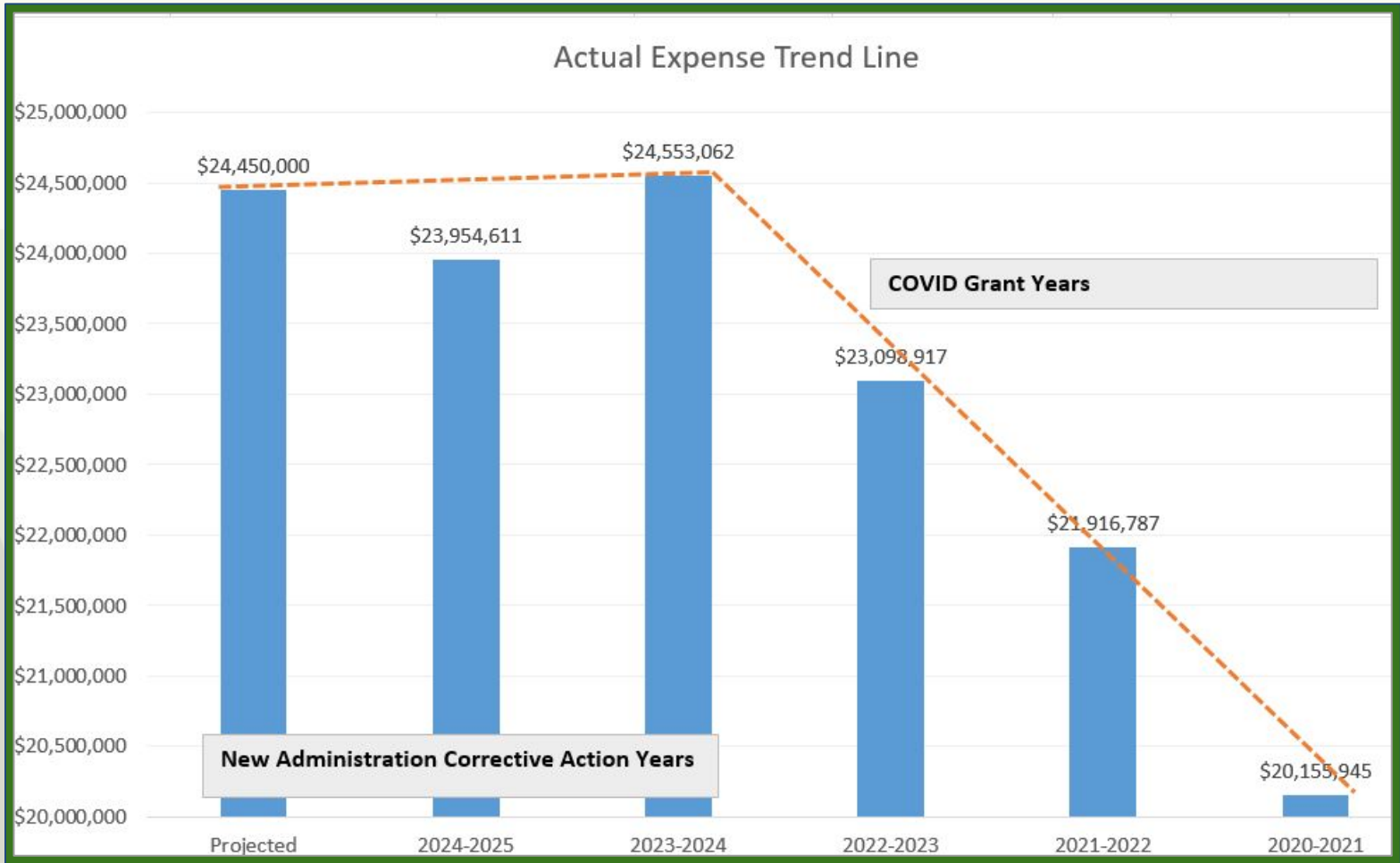
2026-2027 Deficit Growth

\$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%

Category	Estimated Increase
Legal	\$35,000
Utilities	\$42,000
Benefits	\$434,000
TOTAL	\$511,000

Budget Reductions

Late Bus Run

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

Advisor Stipends

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

Special Education

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

Budget Reductions

Athletics

- ❖ Removed Batting Cage
- ❖ Reduced General Equipment

Software State Aid Funds → Textbooks

- ❖ Reduce supplemental/optional software

BOCES Instructional Software Reduction

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

Budget Reductions

Administration

- ❖ SuperEval Software
- ❖ Reduced materials & contract services

Facilities

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

Technology

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

Business Office

- ❖ 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 aided= \$27,000
- ?? BTA & BAA Contracts Under Negotiation ??

Berlin CSD PreK: Direct Employment

1 Class full (18), 1 Class Partially Filled (6)				
	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
Total Cost				\$ 349,785
Berlin Grant Funding @ 25 Enrollment				\$250,000
General Fund Impact				\$ 99,785

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

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

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

-
- Purchase plow truck (voter approved 25-26 budget)
 - Purchase mower, trimmer, Ventrac attachments
-
- 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)

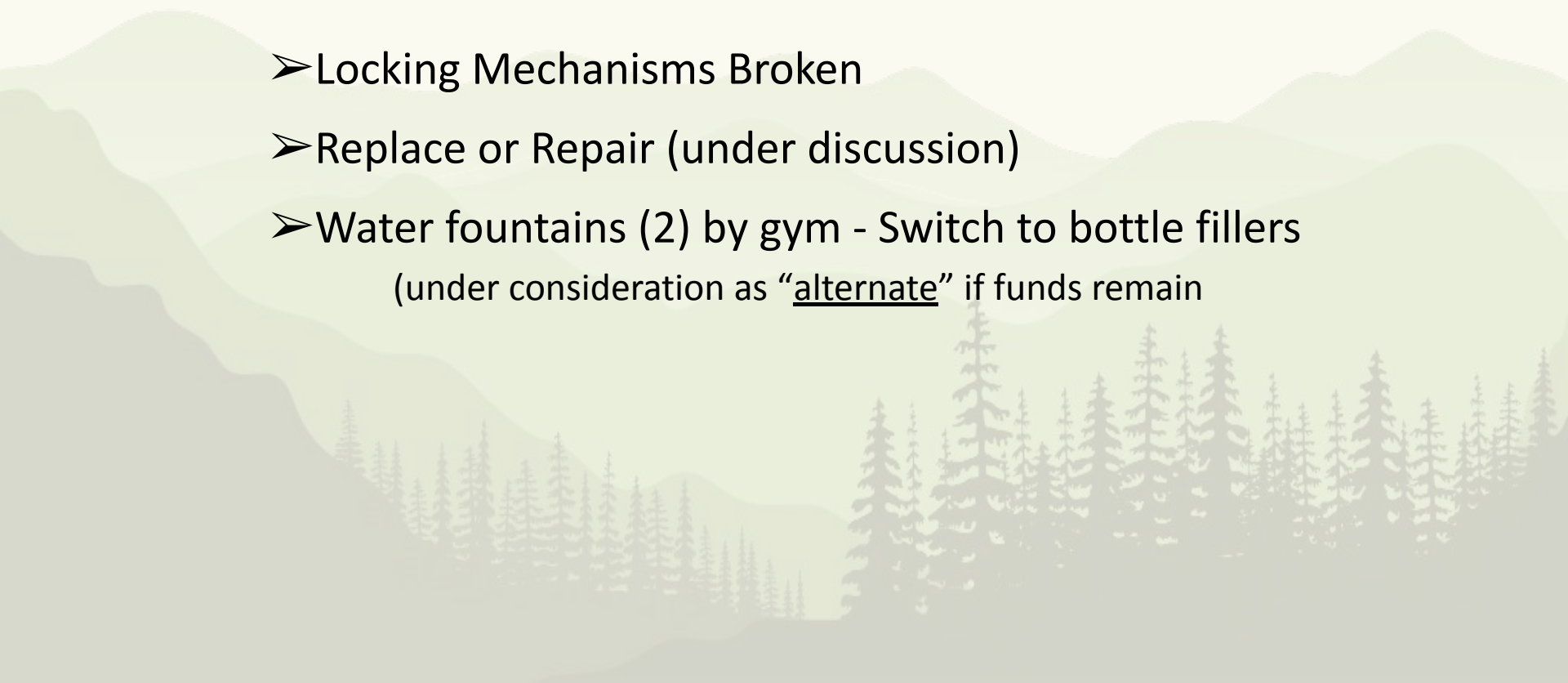
Mowing.....	\$40,000
Plowing.....	\$20,000
Field Maintenance.....	\$8,530

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

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)
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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

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
- Sustainable Agriculture (Hydroponics)
- Berlin Learning Landscape outdoor education center



Budget Vote: May 19

Berlin Elementary School

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