

# Berlin CSD Budget Revote Workshop

May 26, 2026



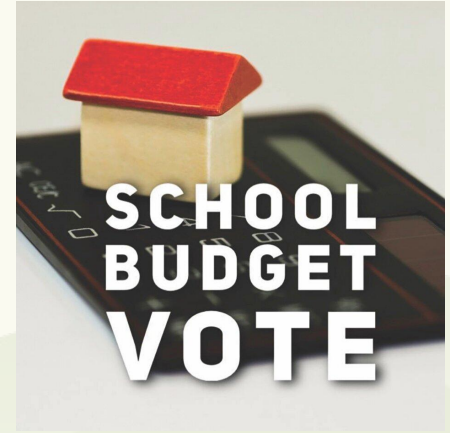
# May 19 Budget Vote Summary

- \$26,799,680 proposal 2026-2027
- 2.16% Proposed Increase
- \$849,145 Reserves
- \$1,000,000 Fund Balance

\*98% of budgets that stayed within the cap passed

Results: 213 No 210 Yes

Question: What revisions, if any, need to be made in order to put a successful budget out to voters in our community?



# Options After a Failed Budget

1. The BOE can immediately move to a contingency budget after a failed vote.
2. The BOE can put the same budget before the voters a second time in June.
3. The BOE can put a new budget before voters in June.

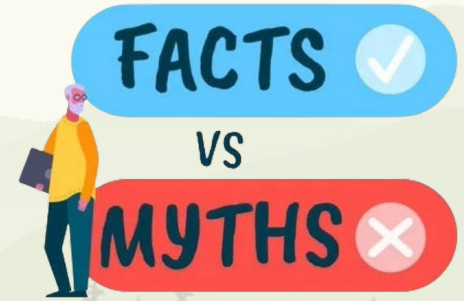
**Budget Revote: Tuesday, June 16 from 12-9pm in the Berlin Middle High School Cafeteria**

# Budget: Facts vs. Misconceptions

Berlin will merge with another district if the budget does not pass

**FALSE**

Explanation: The district will be required to adopt A “Contingency Budget” if a second budget is rejected by voters.



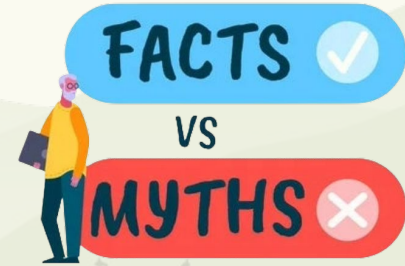
Note: A merger would require an extensive feasibility study that would be paid for by the districts involved. Merging requires a successful referendum separately in each district involved.

# Budget: Facts vs. Misconceptions

The District has approved a 12% increase for administrators

**FALSE**

Explanation: The district re-coded the Administrative Budget for accuracy and increased transparency. While there is an annual yearly increase, it is not 12%. The Administrators Association (BAA) is currently negotiating an expiring contract.



# Three-Part Budget Classification Overlap (Budget Coding)

Items classified as administrative but could also be classified as programmatic.

- Software used for test performance analysis & data reporting
- Curriculum development hours for instructional staff
- BOCES Professional Development
- Required human resource/safety trainings for instructional staff
- Conference day/Professional Development expenses
- Graduation commencement ceremony expenses
- Legal Costs  
(proportional estimate can be coded as programmatic)
- Some technology costs  
(if majority of item cost can be attributed to student and teacher use)

# Administrative Budget Item Increase: \$196,021

➤ Two staff salary adjustments (Department of Labor thresholds)	(\$16,086)
➤ Voter Software (new state mandated voter reporting compliance)	(\$9,785)
➤ Trainings and Professional Development for BOE & District Clerk	(\$10,485)
➤ Graduation costs (streaming, sound, chair rental, materials)	(\$4,000)
➤ Salary adjustment for Transportation based on regional comparison	(\$9,933)
➤ Fiscal Advisor Fees for Capital Project Planning & Reporting	(\$3,000)
➤ Liability insurance increase	(\$6,815)
➤ Estimated payroll benefits (associated with salary adjustments)	(\$24,397)
➤ Employee Benefits – 8% proportionally distributed across all categories	
➤ 25% legal fee increase	(\$35,000)

**Note:** Administrative budget includes any employee who spends 50% or more of their time in administrative or supervisory duties in addition to district secretaries, building secretaries and district support staff

**\*MTSS Coordinator was a teacher in 2024-2025, added to administration for 2025-26 budget. Removed from administrative role 2026-2027 (\$76,520 + medical insurance)**

# What is included in the administrative budget?

\* Under contingency these items have a year-over-year cap. Reductions may be necessary in the following areas.

The administrative budget includes expenses related to:

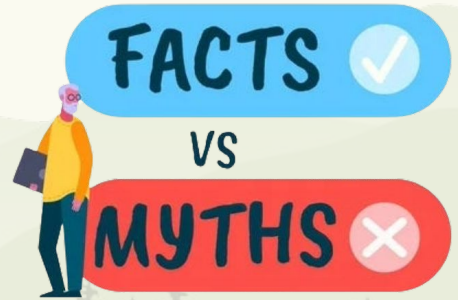
<b>Board of Education</b> (Meetings, board trainings, NYSSBA membership, Board Docs software, poll workers, voting software, district clerk stipend, graduation expenses)	<b>Central Printing &amp; Mailing</b> (paper, photocopiers, postage, supplies)
<b>Tax Collection</b> (software, tax collector stipend)	<b>Public Communications</b> (website, social media, text message notices, newsletters, advertising, newspaper, 1 Public Relations salary)
<b>Legal Costs</b>	<b>Data Processing &amp; Reporting</b> (SchoolTool, NYSED testing/reporting services, data analysis tools, .5 central services clerk)
<b>Liability Insurance</b>	<b>Personnel Services (HR)</b> (sub caller, job postings, employee benefit processing fees)
<b>Audit Services</b>	<b>Professional Development &amp; In-service Training</b> (BOCES Specialist, staff trainings, staff evaluation tools, conference day, curriculum development pay, 1 admin)
<b>Financial Services</b>	<b>Admin &amp; Support Staff Salaries</b> (Any employee who spends 50% or more of their time in administrative or supervisory duties, office support staff)
<b>Business Office</b> (1 admin, 1 treasurer, 1 HR/payroll, .5 accounts payable)	<b>Benefits</b> (proportional to salaries & admin specific items)
<b>BOCES Administrative Costs</b> (Mandatory for component districts)	
<b>Records Management</b> (shredding, contracts, data storage)	

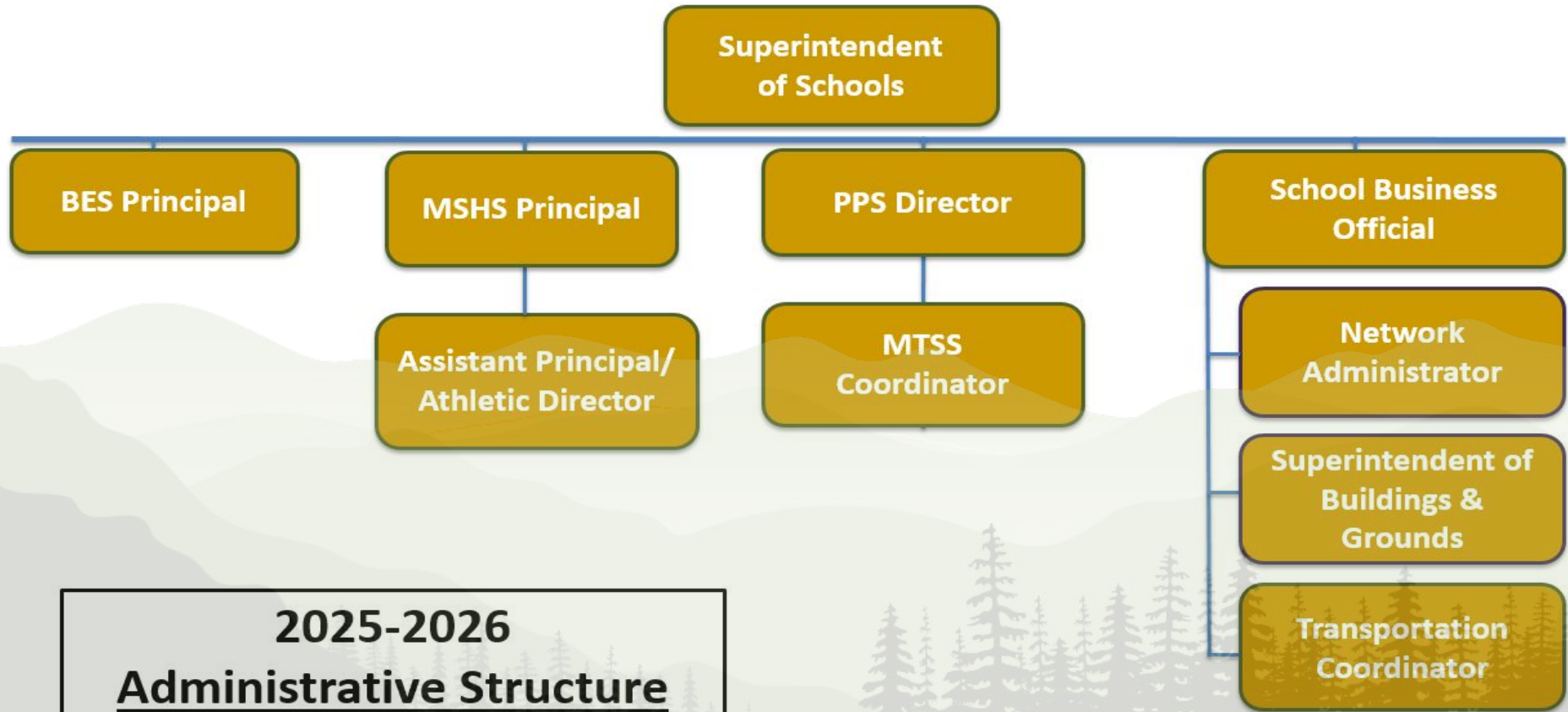
# Budget: Facts vs. Misconceptions

There are too many administrators in Berlin CSD

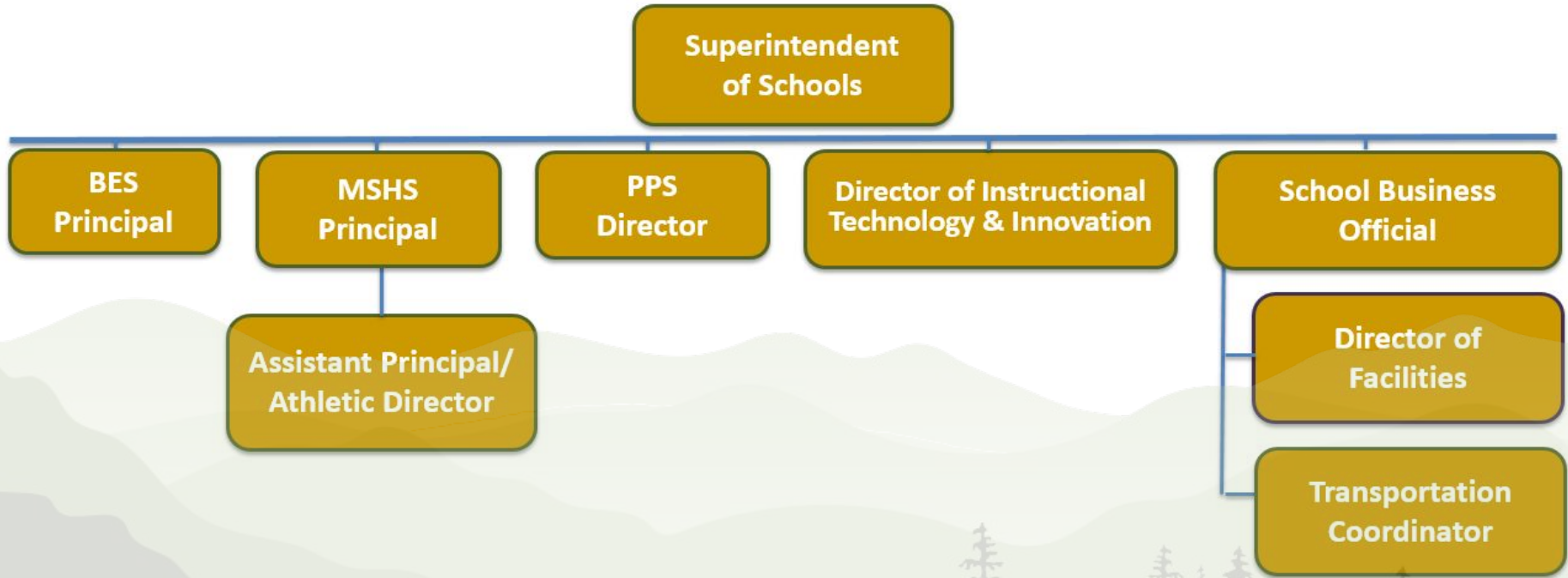
**OPINION**

Explanation: The district has reduced the total number of administrators from the prior year. The total number aligns with neighboring districts of similar size and significantly less than districts with larger student populations.





**2025-2026**  
**Administrative Structure**  
**10 Administrators**



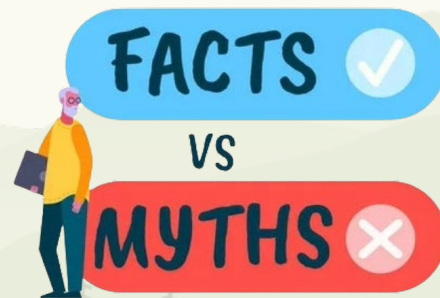
**2026-2027**  
**Administrative Re-Structuring**  
**9 Administrators**

# Budget: Facts vs. Misconceptions

The Director of Instructional Innovation and Technology adds \$20,000 to the budget

**FALSE**

Explanation: The abolishment of the Network Administrator position enables the district to hire a certified administrator to oversee Technology and Instruction. One administrator supports students in two key areas.



**With grant funding and NERIC: About cost neutral.**

# Non-mandated General Fund Expenses

- **Pre-Kindergarten**
- **Kindergarten**
- **Elementary Librarian**
- **Electives & Distance Learning**
- **Field Trips**
- **Sports**
- **Clubs/Extracurricular activities**
- **Non-essential technology purchases**
- **Bus attendants not associated with IEP services**
- **Conferences and professional development**
- **Capital Outlay Project**
- **Facilities upgrades or special projects**
- **Equipment**

# Budget Recommendations For BOE

Draft a revised budget with the following reductions to reduce the \$26,799,680 proposal that was defeated on 5/19/26.

- Buildings & Grounds Secretary Reduction (\$40,000 + benefits)
- BOCES Records Management Reduction (\$8,000)
- Reduce Student Assistance Counselor to 3 days per week (\$13,234)
- Mowing Equipment (wait one year to allow for further assessment) (\$27,660)
- Groundskeeper (estimated ~\$40,000 + benefits)
- Equipment: Treadmills (\$8,000) - Replace one
- Special Education Tuition (One student moved out of district)
- **Tax Levy: Reduce the proposed increase from 2.16% to 2% under the cap.**

# TAX LEVY CONSIDERATIONS

**Tax Levy Cap @ 2.16%**  
**\$235,307**

**\$11,109,532**

\$23.16 per \$1,000 *assessed* value  
\$.38 per \$1,000 increase

\$100,000= \$2,316

\$200,000= \$4,632

\$300,000= \$6,948

**Tax Levy @ 2%**  
**\$217,485 Increase**

**\$11,091,709**

(reduction of \$17,824 from levy cap)

\$23.13 per \$1,000 *assessed* value  
\$.35 per \$1,000 increase

\$100,000= \$2,313

\$200,000= \$4,626

\$300,000= \$6,939

# Contingency Budget Requirements

**Contingency: Expenditures considered essential to maintain an educational program, preserve property, and assure the health and safety of students and staff**

- No tax increase over the prior year.
- Remove Capital Outlay project.
- Remove non-essential equipment items.
- Limit 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.”

**\*The board of education (in its sole discretion, where not subject to statute) must exercise its best judgment in determining what those minimum expenditures essential to basic operations shall be. A public meeting is not required.**

# QUESTIONS/COMMENTS

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Berlin Middle High School Cafeteria**

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