

# 2025-2026 BUDGET VOORHEESVILLE CSD

January 5, 2026  
2026-2027 Budget Planning

1





# Voorheesville CSD Vision Statement

The Voorheesville Central School District is an engaging and supportive community of learning where everyone can participate and thrive at their highest potential.



3

# Voorheesville CSD Mission Statement

The mission of the Voorheesville Central School District is to provide all students a strong foundation of knowledge and experiences in a safe and supportive environment to prepare them to be productive members of the global society and to value life-long learning.

# Voorheesville CSD Goal Statement - Student Achievement



The Voorheesville Central School District will provide enhanced



opportunities to support the achievement of all students as they increase their capacity for learning and progress toward excellence.

# Voorheesville CSD Goal Statement - Staffing



The Voorheesville Central School District will support the recruitment, training, and retention of a highly qualified and diverse staff.

## Voorheesville CSD Goal Statements - Financial Responsibility



The Voorheesville Central School District will be a faithful steward of the community's financial commitment to public education and will be responsible in managing all resources.



# Voorheesville CSD Goal Statement - Communication



The Voorheesville Central School District will foster trust and engagement through open two-way communication, outreach, and responsiveness to all internal and external stakeholders.

## Voorheesville CSD Goal Statement:

### Safe & Supportive Learning Environment

8

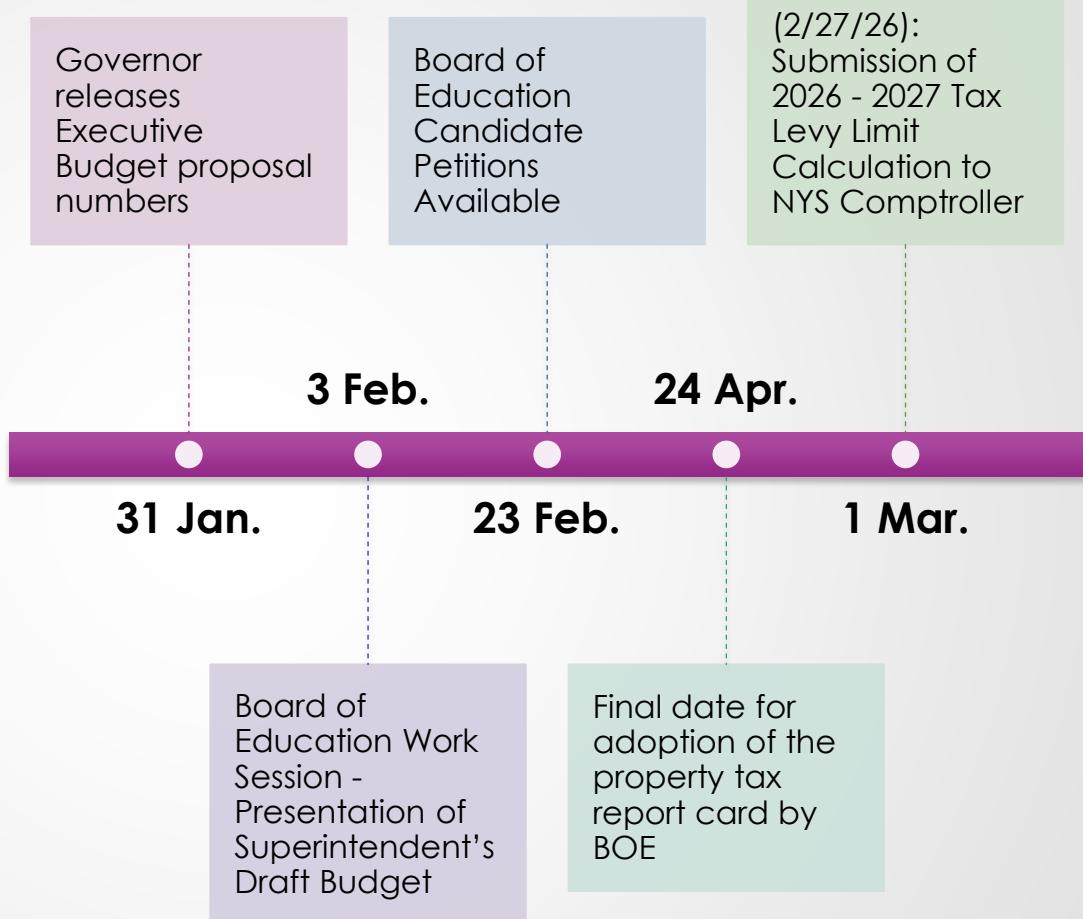


The Voorheesville Central School District will provide a safe and supportive learning environment and facilities that are inclusive, nurturing, and responsive to the social-emotional and mental health needs of all students and staff.



9

## Voorheesville Budget Planning for 2026 - 2027



# Voorheesville Budget Planning for 2026 - 2027 Process to date

- District and building administration along with department supervisors evaluate current and future programs. They prepare budget propositions for the 26-27 to be submitted/discussed with the Superintendent and Business Official from November-the end of January.
- Topics range from facilities projects, safety initiatives, mental health supports, curriculum supports, personnel, etc.
- Superintendent budget and recommendations stem from district level recommendations that align with Board Goals.



# What Drives a NYS School District Budget?

11

## **Staffing & Benefits**

Salaries, steps, health insurance, retirement

## **Instruction & Mandates**

Curriculum, ENL/CTE, NYSED requirements

## **Special Education**

Mandated services, placements, transportation

## **Technology & Cybersecurity**

Devices, licenses, data protection

## **Transportation**

Bus contracts, fuel, driver shortages

## **Insurance & Contracts**

Property/liability, BOCES, legal/audit

## **Facilities & Operations**

Utilities, maintenance, capital debt

## **Inflation & Revenue Limits**

Rising costs, state aid limits, tax cap

# How NYS School Districts are Funded



Voorheesville CSD

## Where the Money Comes From

26–28% from state & federal aid

~2% from grants and other revenues

≈67% from local property taxes

## Understanding the “2% Tax Cap”

Not a flat 2% limit

Based on an inflation-driven state formula

Includes specific exclusions

Levy may be above or below 2%

Exceeding the cap requires a supermajority vote

# Notable 2026-27 State Aid Considerations/ Items of Interest

13



- Current November Database estimates that school aid will grow by \$807 Million in 2026-27 – absent further data updates and any law changes made in Governor's budget
- Overall Foundation aid increasing by \$714 million – driven primarily by the 2.8% inflation adjustment to base foundation aid – CPI is estimate & subject to change in February
- Projected growth is the lowest seen in recent years

# Notable 2026-27 State Aid Considerations/ Items of Interest

14



## Factors that impact Foundation Aid

- On formula OR Save Harmless
  - VCSD is save harmless
- Enrollment changes
  - 2025-26 > 1,382
  - 206-27 > 1,393 +11 or .8%
- VCSD Pupil Need Index increased by .005 or 0.4% which equates to slightly increased anticipated funding
- District Wealth Measurement – VCSD decreased slightly (-2.7%) – inversely increasing our State Sharing ratio which provides more aid

# Voorheesville Budget Planning for 2026 - 2027



## VEHICLE PROPOSITION(S) FOR MAY 19th VOTE

- 1 Large Diesel 72 passenger bus
- 1 Large Electric School Bus - EPA grant submitted January 2025, Still under review as of 11/2025
- Diesel Buses aided over 5 years at Transportation Aid Ratio(63%)
- Electric Buses aided over 8 years at Transportation Aid Ratio

# Voorheesville Budget Planning for 2026 - 2027

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Historical Review of Tax Cap

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Law began in 2011 - now in 15th year

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Allowable Levy Growth Factor (i.e. 2%) Over the 14 year period: lowest at .12% in 2016 to highest at 8.0% for 2024 -

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Tax Base Growth Factors: As of December 31st: 1.0063 for VCSD

**2025 = 1.0175**

Slight decrease from prior year

# Historical Lookback Allowable/Approved Levy Increases

17

	<b>Spending Increase</b>	<b>Levy Increase</b>
2020-21	2.40%	3.14%
2021-22	3.58%	2.72%
2022-23	4.42%	2.50%
2023-24	6.86%	2.50%
2024-25	14.64%	3.75%
2025-26	0.12%	5.97%



# Voorheesville Budget Planning for 2026 - 2027 Budget Calendar

18



**December 1:** Budget Calendar presented to Board of Education for approval

**December 2025:** Budget Discussion at Cabinet

**January 5, 2026:** Budget Planning Presentation

**February 2, 2026:** Board of Education Meeting: Presentation of Superintendent's Draft Budget; Long Range Financial Plan Presentation by BPD – Financial Advisors

**February 23, 2026:** Board of Education Candidate Petitions Available

**March 1, 2026:** Submit 2026-2027 calculation of tax levy limit to Office of State Comptroller

**March 2, 2026:** Board of Education Meeting: Presentation of Superintendent's Proposed Budget Presentation

**April 1-April 23, 2026:** Publication of legal notices of school budget hearing and budget vote

**April 13, 2026:** Final budget presentation by the Superintendent; Board adopts budget and Property Tax Report Card

**April 20, 2026: Deadline for Board of Education Candidates Petitions. Due by 5:00 pm**

# Voorheesville Budget Planning for 2026 - 2027 Budget Calendar (continued)

19



- April 21, 2026:** Absentee ballots made available to requestors
- April 22, 2026:** Reserve Budget Meeting for adoption if needed; BOCES Board of Ed Meeting
- April 24, 2026:** Final date for the adoption of the property tax report card by the BOE.
- April 27, 2026:** Submit Property Tax Report Card to SED and local newspaper of general circulation (day after BOE adopts)
- April 28, 2026:** Latest date for Board to adopt Budget
- May 5, 2026:** Public Budget Documents available at school buildings and public library
- May 13, 2026:** Budget Hearing 6:00 PM
- May 6-13, 2026:** Budget Brochure mailed to community
- May 19, 2026:** Budget Vote and Board Trustee Election; Absentee Ballots must be received by 5:00 pm

# Questions? Thank You

