

2025-2026 BUDGET VOORHEESVILLE CSD



April 13, 2026
2026-2027 Budget Planning



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.



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:

Safe & Supportive Learning Environment

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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.

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.



2026-27 Budget Goals & Priorities

- ❑ Provide as many sustainable opportunities as possible for students and staff
- ❑ Adjust to enrollment trends and realities
- ❑ Limit the impact on local taxpayers to only what is necessary
- ❑ Fiscal Responsibility – ensuring long term and short-term sustainability while ensuring no long-term reliance on fund balance and reserve use



2026-27 Budget Highlights



❖ ***Instruction and Curriculum***

- Student focused – maintained all programming, services & staffing
- Addition of self-contained special needs classroom through attrition of staff & other resources
 - Realized savings of over \$100,000

❖ ***Technology***

- Ongoing upgrades supported through pending E-rate funding for replacement of wireless access points & other aging infrastructure
- 200 new Chromebooks supporting student education initiatives through the District's technology replacement plan

❖ ***Operations and Maintenance***

- Ongoing focus with building facilities and maintenance objectives
- \$100,000 Capital Outlay project

2026-27 Budget Highlights



❖ **Transportation**

- Bus Purchases

- (1) 72-passenger Diesel bus

- (1) Suburban Student Transport

- (1) EV Bus – 64 Passenger, related charger and accessories**

- *District's first EV purchase as part of NYS EV mandates

Total Cost: \$843,125

District will use **\$250,000** of reserve to offset cost

Net expense for bond vote: \$593,125



Voorheesville CSD 2026-27 Proposed Budget



Proposed Budget: \$36,605,721 or \$2,080,471 Increase/6.03%

Description	2025-26 Budget	Proposed 2026-27	% of Total	Inc/Dec (\$)	% change
General Support	4,072,677	4,378,855	11.96%	306,178.00	7.52%
Supervision and Instruction	16,921,370	17,466,726	47.72%	545,356.35	3.22%
Transportation	1,599,736	1,723,551	4.71%	123,814.64	7.74%
Community Services	77,349	69,849	0.19%	(7,500.00)	-9.70%
Employee Benefits	9,785,071	10,408,109	28.43%	623,038.00	6.37%
Debt Service	1,899,047	2,388,631	6.53%	489,584.00	25.78%
Interfund Transfer	170,000	170,000	0.46%	-	0.00%
Total	34,525,250	36,605,721	100.00%	2,080,470.99	6.03%

Budget Development & Considerations



2026-2027 General Fund Budget – Overview

Includes estimated expenses for

- Retention and maintenance of current programming and services;
- Contractual increases for CBA's and assumptions for others unknown
- ERS and TRS rates
 - ERS increase from 15.6% to 16.7%
 - TRS decrease from 9.8% to 8.24%

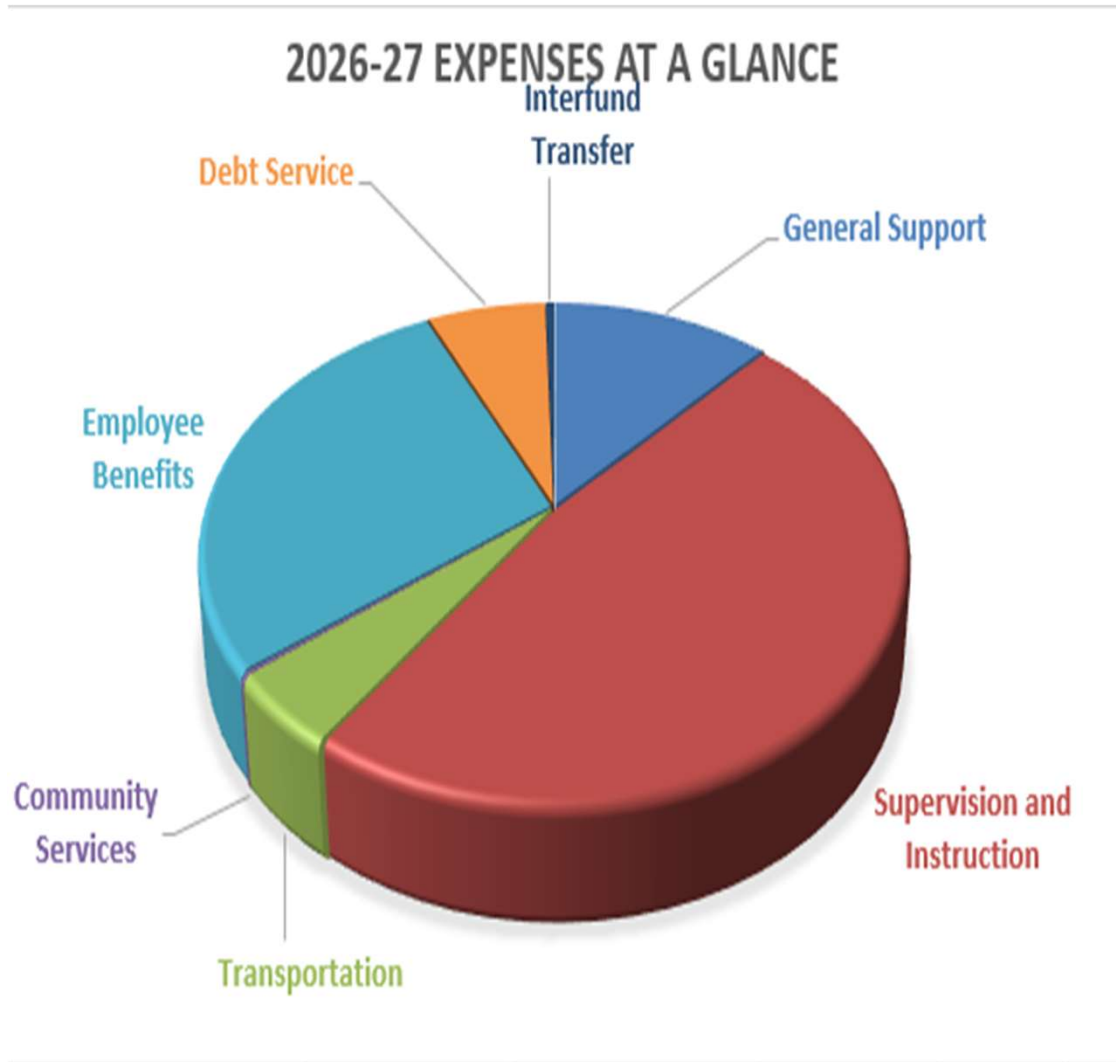
Primary Cost Drivers

- Debt Service – 25.78% of budget
- Benefits – Substantial increase in health insurance costs
 - Health insurance increases –
 - Prescription – 12%
 - CDPHP – 10.45%
 - Highmark – 14.75%
- Fixed Costs – Operational expenses such as Electricity and Utilities

2026-27 Categorical Expense Breakdown

2025-26		2026-27		% Inc
Salaries	16,037,151.00	Salaries	16,811,834.12	4.83%
Equipment	439,538.00	Equipment	449,538.00	2.28%
Contractual	2,174,016.00	Contractual	2,293,904.00	5.51%
Supplies, Mic.	639,692.00	Supplies, Mic.	629,692.00	-1.56%
BOCES	3,380,735.00	BOCES	3,454,013.00	2.17%
Benefits	9,785,071.00	Benefits	10,408,109.00	6.37%
Debt Service	1,899,047.00	Debt Service	2,388,631.00	25.78%
I/F Xfr	170,000.00	I/F Xfr	170,000.00	0.00%
	34,525,250.00		36,605,721.12	
		Increase	2,080,471.12	6.03%

2026-27 EXPENSES AT A GLANCE



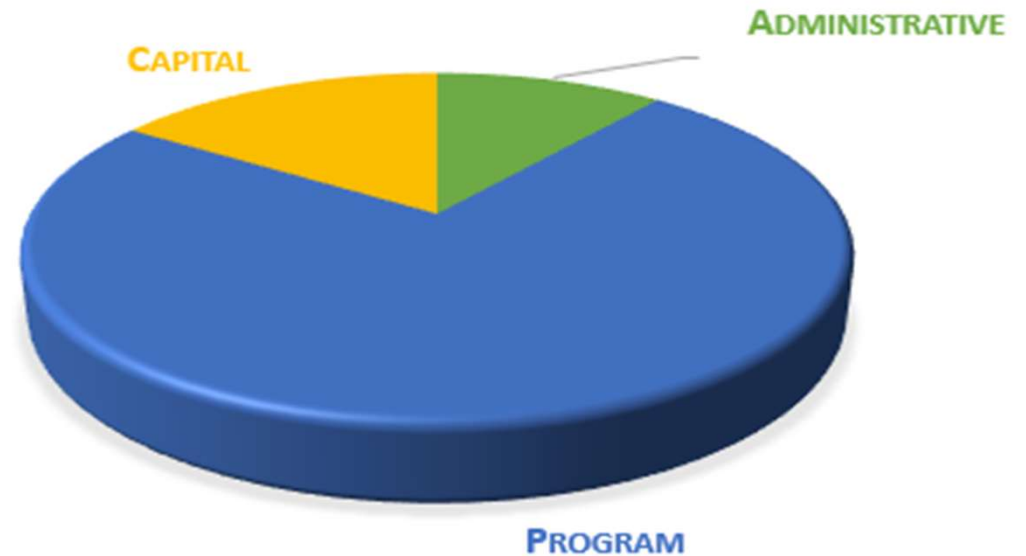
Description	Inc/Dec (\$)
General Support	306,178.00
Supervision and Instruction	545,356.35
Transportation	123,814.64
Community Services	(7,500.00)
Employee Benefits	623,038.00
Debt Service	489,584.00
Interfund Transfer	-
	2,080,470.99



Three Part Breakdown

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2026-27 THREE PART BREAKDOWN



	2025-2026	2026-27	Difference
Administrative	3,770,547.49	3,935,000.88	164,453.39
Program	25,725,547.74	26,922,279.11	1,196,731.37
Capital	5,029,154.77	5,748,440.79	719,286.02
Total:	34,525,250.00	36,605,720.78	2,080,470.78

Voorheesville CSD

2026-27 Proposed Revenues

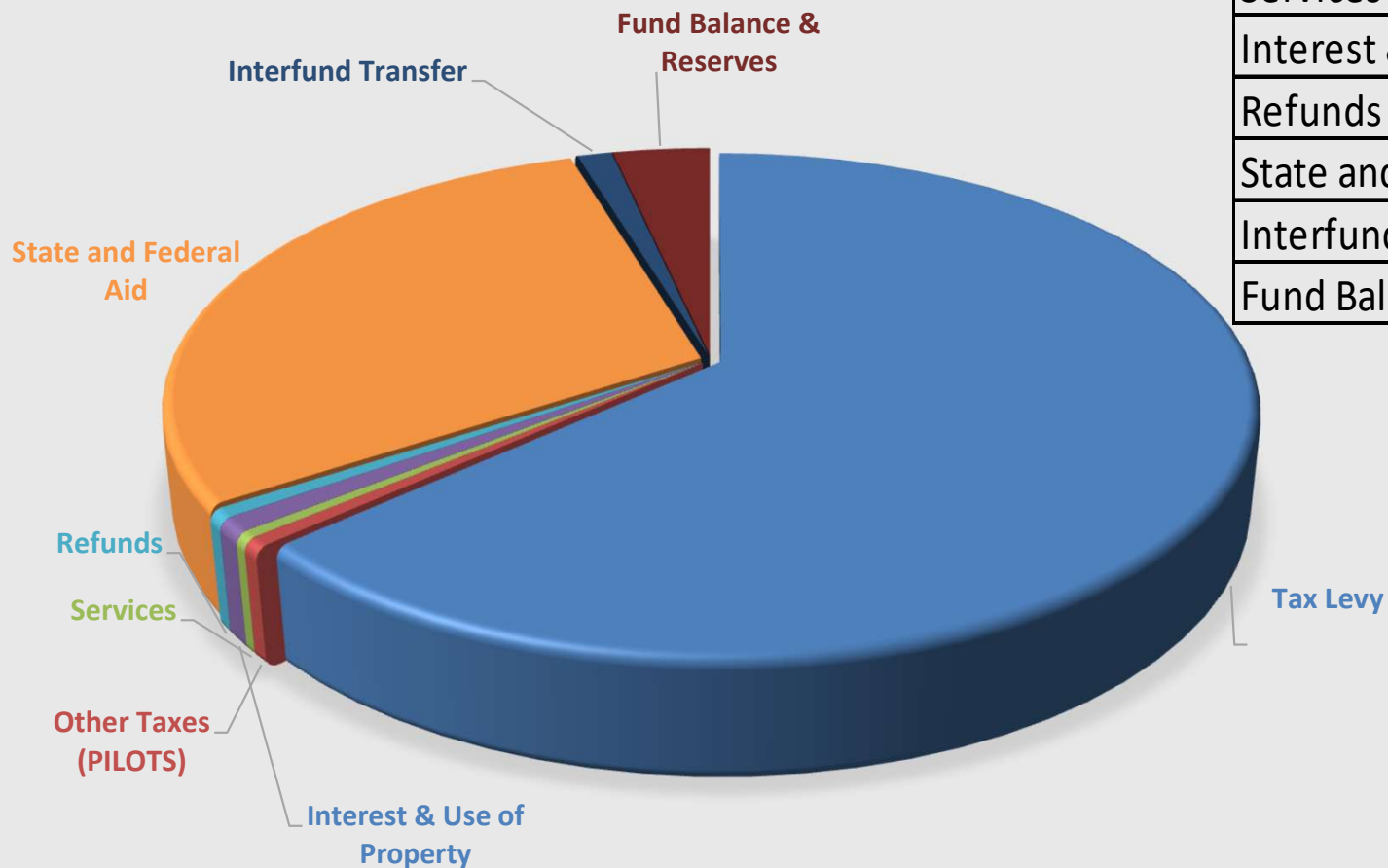


Total projected: \$35,337,337 – increase of 6.03% or \$2,080,471
(Net revenue increase of FB and reserves = 8.34% or \$2.7M)

	2025-26 Budget	Proposed 2026-27	% of Total	Inc/Dec (\$)	% change
Tax Levy	22,253,153.00	23,183,366.05	63.33%	930,213.05	4.18%
Other Taxes (PILOTS)	-	203,450.92	0.56%	203,450.92	100.00%
Services	162,400.00	153,500.00	0.42%	(8,900.00)	-5.48%
Interest & Use of Property	314,085.00	330,000.00	0.90%	15,915.00	5.07%
Refunds	200,000.00	220,000.00	0.60%	20,000.00	10.00%
State and Federal Aid	9,688,156.00	10,797,020.00	29.50%	1,108,864.00	11.45%
Interfund Transfer	-	450,000.00	1.23%	450,000.00	100.00%
Fund Balance & Reserves	1,907,456.00	1,268,384.15	3.46%	(639,071.85)	-33.50%
Total	34,525,250.00	36,605,721.12	100.00%	2,080,471.12	6.03%

2026-27 Revenues at a Glance

2026-27 PROJECTED REVENUES



Tax Levy	63.33%
Other Taxes (PILOTS)	0.56%
Services	0.42%
Interest & Use of Prope	0.90%
Refunds	0.60%
State and Federal Aid	29.50%
Interfund Transfer	1.23%
Fund Balance & Reserve	3.46%

Revenue Considerations

Tax Levy Update

- Using District's maximum allowable 2026-27 tax cap levy amount of 4.18% or \$930,801

Foundation Aid

- Anticipate \$79,184 or 1.33% Increase
 - Aid is lower than prior projections due to enrollment updates reflected in February database
 - State minimum foundation aid increase = 1%

State & Federal Aid overall

- \$10,797M – 29.5% of overall revenues / \$1.108M increase from 2025-26
 - Attributable primarily to building aid as construction projects near or are completed

Interfund Transfer from Debt Service Fund

- \$450,000 – funds that are legally required to be set aside for the purposes of paying debt (unused bond proceeds from capital or other project financing)

Revenue Considerations

Fund Balance and Reserve Use

- Costs not keeping pace with revenues
- Expenses **exceed** revenues by almost \$1.3M or \$1.268
- How to bridge this gap:
 - Fund balance: \$868,384
 - ERS Reserve: \$400,000
- VCSD saw a **decrease** in use of fund balance & reserves by 33.50% or \$639k

Long Range View

- Less Reliance on Reserves and Fund balance
 - Cost containment strategies
 - Seek other funding opportunities
 - Anticipated PILOT revenue within next 1-2 years
 - Opportunity to set aside/replenish reserves to plan for anticipated reduced federal and state aid funding sources





Property Tax Cap

- NYS Property Tax cap is designed to limit annual tax levy limitations to about 2%
- For 2026-27, the District's estimated base tax levy increase stayed within the State's tax cap formula
- Exclusions for voter approved capital costs are allowed for exclusion in the levy calculation and permits for a higher than 2% calculation
- Capital project costs allow for those exclusions that help maintain safe, reliable facilities and transportation and are funded differently from regular operating costs
- **These exclusions applied to 2026-27, provided a District minimum allowable levy around \$23 million or 4.18%**

Historical Lookback Allowable/Approved Levy Increases

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	Spending Increase	Levy Increase
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%



Estimated Tax Rates & Household Impact

(Based on proposed 4.18% Levy Increase)
Assessed value of \$100,000 home



Municipality	2026-27	2025-26	Inc. Per yr.
Berne	\$4,003.08	\$3,842.82	\$160.26
Guilderland	\$2,028.23	\$1,947.03	\$81.20
Town of New Scotland	\$2,340.26	\$2,246.57	\$93.69
Village of New Scotland	\$2,340.26	\$2,246.57	\$93.69

Rates are estimates – 2026 tax rolls, equalization rates are not published – rates based on 2025 assessments & equalization rates

What's Next?

- Board of Education vote to adopt 2026-27 proposed expenditure and revenue budget
- Approve 2026-27 Property Tax Report Card
- May 5th Budget Hearing, 6:00 PM
- **Tuesday, May 19th, School Budget Vote** – Polls open in VCSD Middle School Lobby from 2:30 pm and close at 9:00 PM



Voorheesville
Budget
Planning for
2026 - 2027
Budget
Calendar

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Other Dates to Remember

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 5, 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

