



2026-27 Budget Development Plan & Calendar

BUDGET OBJECTIVES

In developing the budget, the Board of Education aims for:

- **Alignment of District Goals:**
 - **Academic:** All programs will be research based, inclusive, culturally responsive, challenging and relevant
 - **Community School:** Strengthen partnerships to ensure all members have access to school and community resources
 - **Human & Fiscal Resources:** In an effort to sustain and maintain Heatly identity, develop programs and services that are effective and efficient with human and fiscal resources.
- **Continue curriculum resource support to align with NYS standards**
- **Continue coaching, support, and collaboration for teachers**
- **Continue to fund experiences and partnerships with community organizations and neighboring districts**

CONTEXT FOR DEVELOPING THE 2026-27 BUDGET

- We have received guidance that our Foundation aid for 2026-27 is increasing by only 1%, totaling \$28,034. This nominal increase will present a significant challenge in the budgeting process.
- The District will again have an increase for their commercial insurance plan (BlueShield) greater than 10% for 2026-27, coming in at an 18% increase. This too is going to present a significant challenge to the budgeting process as an 18% increase in the budget for health insurance is approximately \$176,400. Note that a 2% increase in the district's tax levy yields approximately \$86,466. Therefore, that tax increase alone would not be sufficient enough to cover the increase for our insurance in 2026-2027.
- Green Island UFSD has contractual obligations with all employees through the 2027-2028 school year. Although all of those contracts have been aligned to mirror the same salary increases, they will have a significant impact on the development of the 2026-27 budget.
- Special education services, particularly out-of-district placements required to meet individual student needs, are a significant driver of the district's budget. A single placement can cost approximately \$150,000 per year. Because our district has a relatively small student population, the cost of serving even a few students in these programs can have a noticeable impact on both the overall budget and the district's per-pupil expenditure rate. While these services are necessary to meet student needs and legal requirements, they can substantially influence annual budget development.
- The District will continue to control costs by reinvesting resources from the tuitioning agreement with the Watervliet City School District into its Pre-K-8 programs, the Riverside Collaboration, and future shared service opportunities. These efforts have strengthened the District's financial position, resulting in its removal from the New York State Fiscal Stress Monitoring System and supporting the district's progress to no longer being identified by the New York State Education Department for academic improvement, placing the school in good standing.
- Since 2020, inflation in our region has risen by approximately 22%, while the district's tax rate has grown at an average of 2.75% annually, demonstrating that tax growth has remained well below inflation.

Jan.	Announcement of Governor's budget proposals
Jan. 12	Budget Workshop #1 – How We Build Out Budget – 5:30PM Board of Education Meeting – 6:00PM Presentation – Roll Over Budget
Feb. 2	Board of Education Meeting – 6:00PM Presentation – District Needs & Priorities
Mar. 2	Budget Workshop #2 – Revenue Sources Allocation – 5:30PM Board of Education Meeting – 6:00PM Presentation – Anticipated Revenues, Grants, Tax Levy
Mar. 30	Special Meeting - BOE Financial Presentation – 5:30PM
Apr. 13	Budget Workshop #3 – Q & A – 5:30PM Board of Education Meeting – 6:00PM Presentation – Instructional & Non-Instructional, State Aid, Tax Cap
Apr. 21	Board of Education Meeting – 6:00PM Presentation – Final Budget Presentation & Adoption, Property Tax Report Card Absentee Ballot Mailing
Apr. 29	Board of Education Meeting – 6:00PM BOCES Vote & Election
May 7	Budget Hearing – 6:00PM Board of Education Meeting (following Budget Hearing)
May 19	Budget Vote – 3:00PM-8:00PM Absentee Ballots received by 5:00PM