



CAZENOVIA
CENTRAL SCHOOL DISTRICT

Budget Work Session #1

February 2, 2026



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Agenda

Budget Timeline & Important Dates

Budgeting for Our Goals and Priorities

Enrollment & Demographic Trends (and why they matter)

Needs of the District

Revenue Sources and Landscape

Expenses and Major Cost Drivers

Tax Cap History & Preliminary Cap

Recommendations & Discussion

Next Steps



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Budget Timeline - Important Dates



Feb 2:
First Budget
Work Session
(if needed).



Feb 9: BOE
Meeting to
adopt the annual
vote resolution.



March 1: Certification
of the Tax Levy
Limit.



March 3rd or March 9th: Second Budget
Work Session (if needed).

April 3: Legal notice of
budget hearing and
vote first published.



May 11:
Public Hearing:
Board Meeting and
formal Budget
Hearing.



May 12:
Budget Notice
mailed to all eligible
district voters.



May 19:
Annual Budget Vote
and BOE Election.



April 20: Budget
Adoption Day: BOE
officially adopts the
budget and Property Tax
Report Card.



April 21:
Property Tax Report
Card submitted to
the State Education
Department (SED).





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Discovering Tomorrow Together Budgeting for our Goals



1. Special Education & Student Opportunities

The Investment: Enhancing inclusive classrooms, specialized instructional resources continuing AP and advanced offerings.

The Goal: Ensuring equitable access to high-quality learning for every student, regardless of their starting point of finishing point. Meet the needs of ALL students.



2. Culture & Mental Health

The Investment: Funding for school counselors, wellness programs, and community-building initiatives.

The Goal: Prioritizing a safe, supportive environment where student well-being is the foundation for academic achievement.



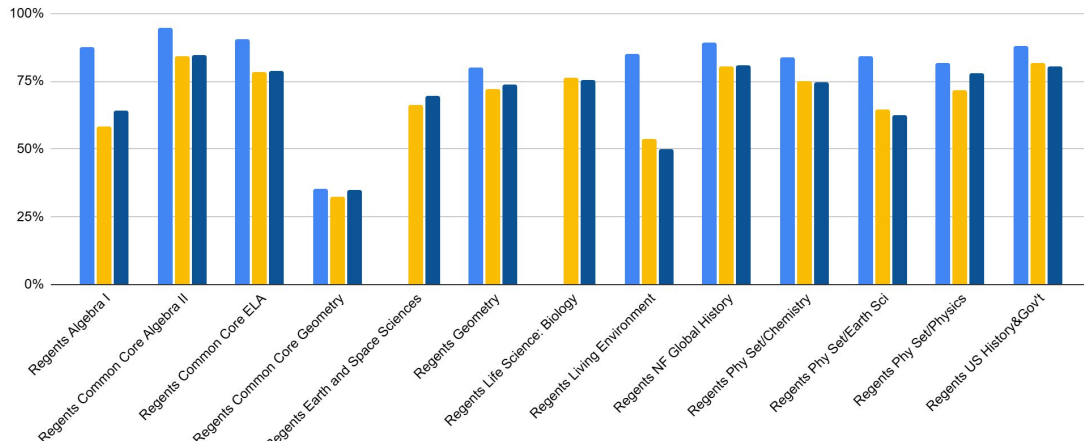
3. Vertical Alignment & Curricular Excellence

The Investment: K-12 curriculum mapping, professional development, and collaborative planning time.

The Goal: Creating a seamless academic journey that eliminates learning gaps and maximizes instructional efficiency. Prepare students for "What's Next" - Prepare our district for Portrait of a Graduate.

2025 Regents Proficiency

■ Cazenovia ■ RIC ■ RIC Average Need/Resource Category Districts



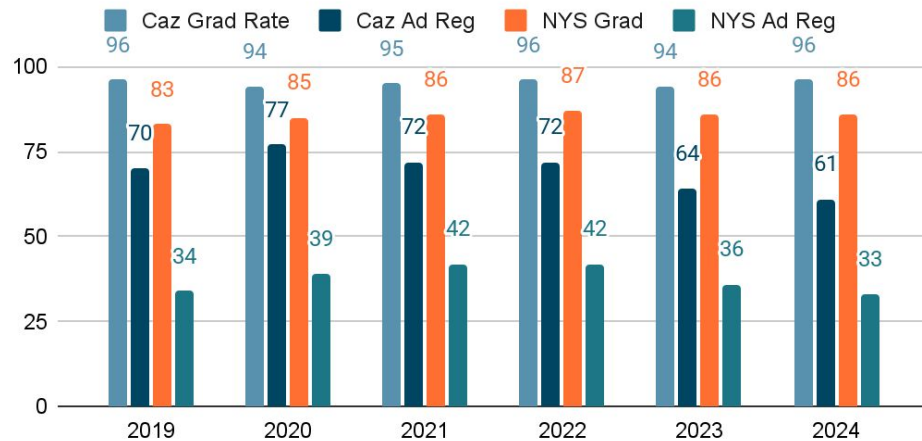
Assessment Results

The data reflects continued excellent results.

Central New York High Schools — U.S. News Scorecards

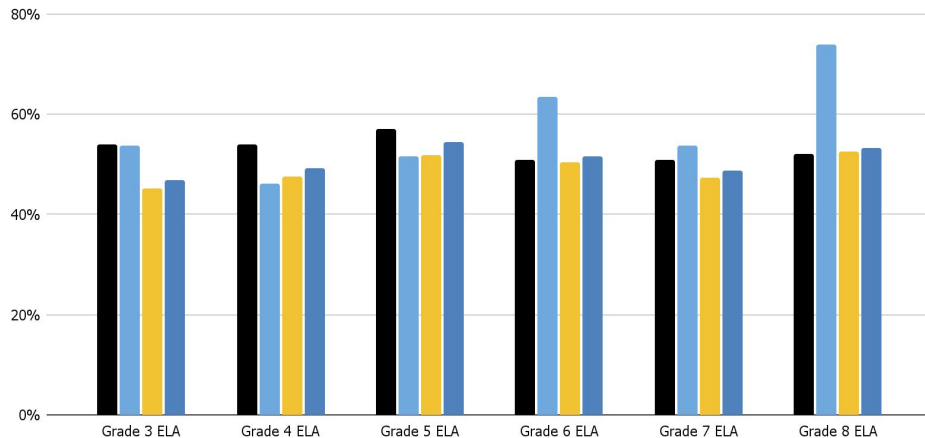
#	School	Grade	US News Score	Took ≥1 AP/IB Exam	Math Proficiency	Reading Proficiency	Science Proficiency	Graduation Rate
1	Cazenovia	A	95.51	53 %	96 %	94 %	93 %	96 %
2		A	95.3	68 %	94 %	94 %	90 %	94 %
3		A	94.24	64 %	88 %	97 %	85 %	95 %
4	Top 5% in the nation!	A	93.65	55 %	86 %	93 %	92 %	94 %
5		B	85.27	40 %	83 %	89 %	87 %	91 %
6		B	84.13	25 %	88 %	93 %	90 %	100 %
7	Top 8% in NY state!	B	83.56	42 %	88 %	91 %	80 %	95 %
8		B-	82.27	46 %	76 %	95 %	85 %	94 %
9		B-	81.87	43 %	75 %	91 %	76 %	97 %
10		C+	79.81	37 %	82 %	92 %	83 %	92 %
11		C+	79.23	35 %	70 %	93 %	82 %	90 %
12		C+	78.7	31 %	82 %	93 %	76 %	98 %
13		C+	78.18	46 %	68 %	93 %	73 %	98 %
14		C+	77.19	43 %	87 %	85 %	76 %	91 %
15		C-	70.25	30 %	63 %	88 %	68 %	91 %
16		D	66.89	33 %	59 %	90 %	72 %	88 %

Caz Grad Rate, Caz Ad Reg, NYS Grad and NYS Ad Reg



2025 ELA State Assessment Proficiency Comparison

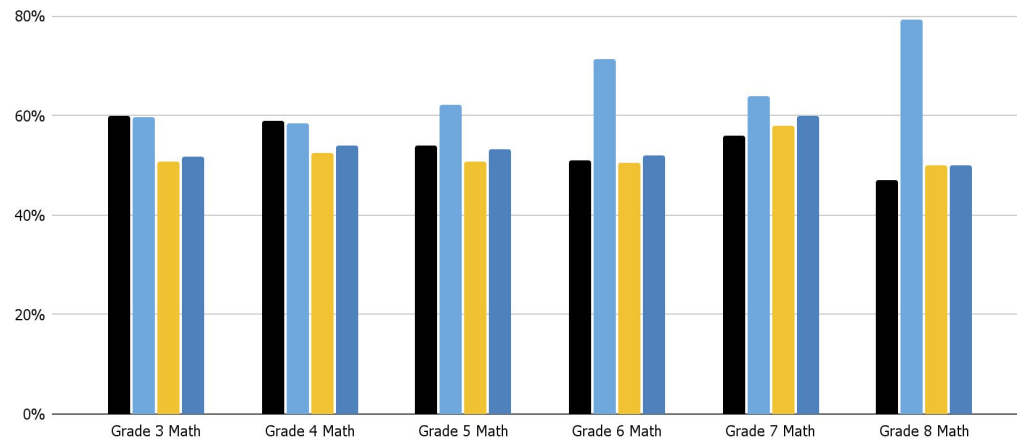
■ NY State ■ Cazenovia ■ RIC ■ Average Need/Resource Category Districts



Assessment Results 3-8

2025 Math State Assessment Proficiency Comparison

■ NY State ■ Cazenovia ■ RIC ■ Average Need/Resource Category Districts





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Needs of the District

- Full-time Band Teacher (Programmatically Important)
- HS English to 0.8 FTE
- Behavior Specialist (MTSS Importance and Significance)
- Reinstate all Sports and Extracurricular Clubs (with or without Bullet Aid)
- Administrative Restructuring



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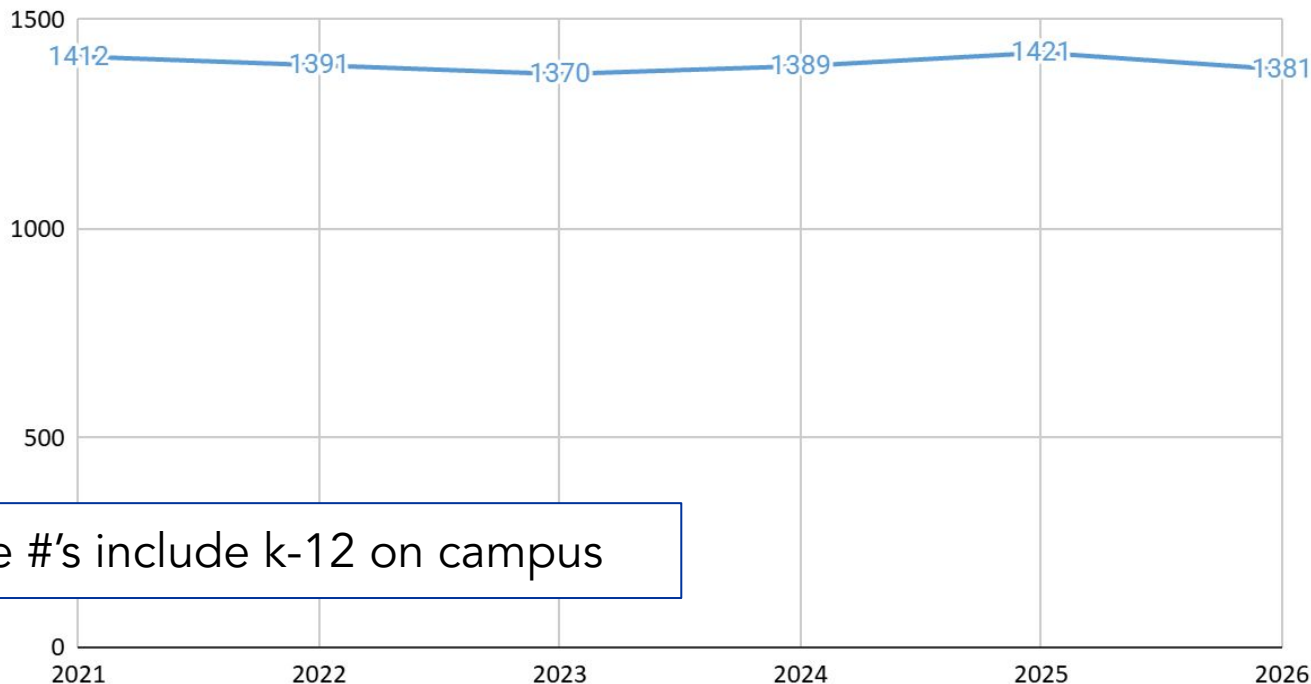
Enrollment Trends

Our Enrollment numbers have remained fairly consistent over the last 6 years.

We are still considered Save Harmless due to declining enrollment.

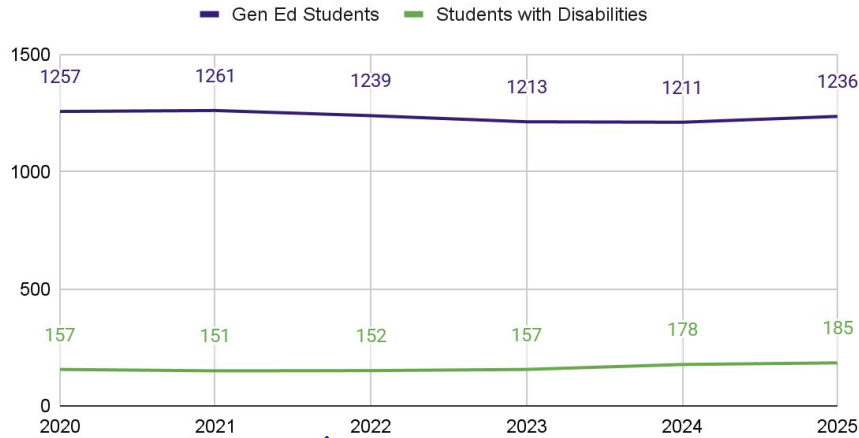
We are seen as wealthy - 2nd highest Combined Wealth Ratio in the region - 1.27.

Enrollment



These #'s include k-12 on campus

Students with Disabilities



- 2020 - 11%
- 2021 - 10.7%
- 2022 - 10.9%
- 2023 - 11.4%
- 2024 - 12.8%
- 2025 - 13%

During the same period of time SWD %

- NYS 18%-20%
- Madison County 16%-18%

The percentage of students who are economically disadvantaged has been increasing over the past 10 years.

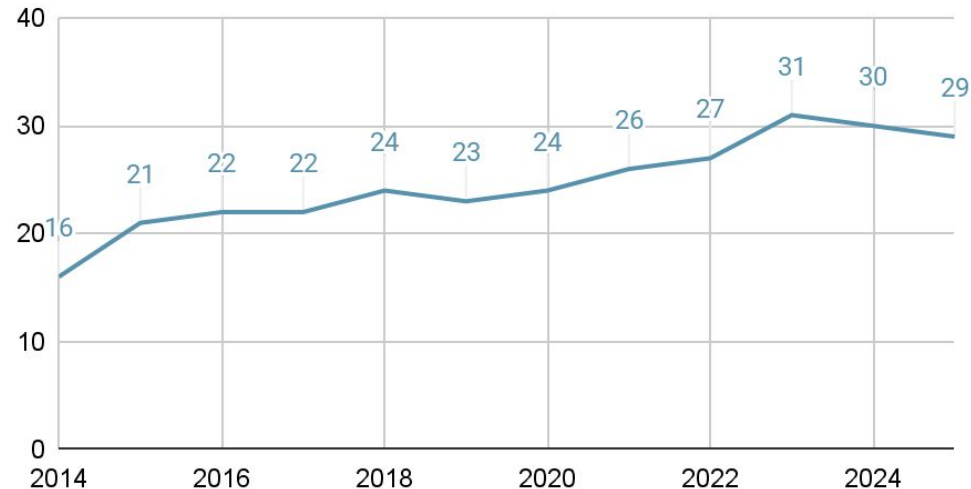
During the same period of time Economically Disadvantaged %

- NYS 53%-57%
- Madison County 43%-44%

Demographic Changes

During this same time - Cazenovia results remain constant, or have been improving - Regents, 3-8 testing, Graduation rate etc.

% Economically Disadvantaged





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School Revenue Sources (Where do we get money)

1. Local Revenues (The Largest Share)

- Tax Levy
- 2% Tax Cap - doesn't actually equal 2%

2. State Aid (The Equalizer)

- Foundation Aid
- Expense Based Aid - Transportation, BOCES, Building Aid

3. Federal Aid (The Smallest Share)

- Title I
- IDEA
- Grants



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Revenue: Where Does Our Money Come From?

Revenue Sources	
Local Revenue (Property Tax)	\$24,781,370
State Aid	\$13,128,183
Other (incl. Federal Aid)	\$1,100,899
Total	\$39,010,452

This represents where we get our revenue, the 3 sources are:

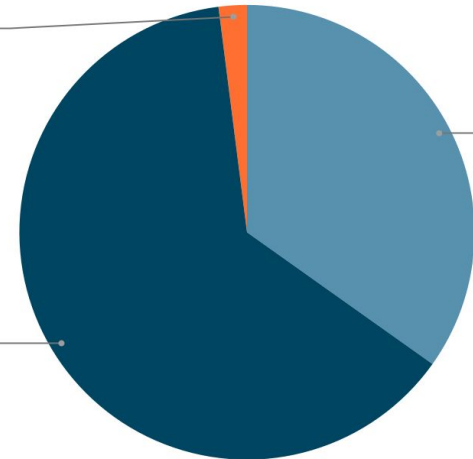
1. Local - 63%
2. State - 35%
3. Federal - 2%

Revenue Sources

Other
2.0%

Property Tax
63.2%

State Aid
34.8%





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Tax Cap & Tax Cap History

	17-18	18-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26
Tax Cap	5.03%	-1.09	6.97%	3.10%	1.18%	2.33%	2.48%	4.02%	3.14%
Actual	4.80%	2.0%	4.75%	3.10%	1.18%	2.33%	6.99%	4.02%	3.14%
Levy +/- Cap	\$825,854 -\$39,438	\$360,503 \$557,821	\$873,319 -\$404,039	\$597,976	\$234,747	\$468,358	\$1,437,472 \$927,100	\$885,247	\$718,519

Any time we go over or under the tax cap - it is done in perpetuity.

The Projected cap for this year is (this is not finalized yet):

4.99% = \$1,180,065



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The Revenue Landscape: State Aid for Cazenovia

*This is NOT all forms of aid - but represents the largest and the total is all	2025-2026 Estimated Aid	2026-2027 Estimated Aid	Change
Foundation Aid	\$7,709,723	\$7,786,820	+\$77,097 (1%)
BOCES Aid	\$1,081,814	\$1,243,933	+162,119
Transportation Aid	\$1,678,259	\$1,719,455	+41,196
Building Aid	\$2,312,027	\$2,065,766	-246,261
UPK Aid	\$501,301	\$540,000	+38,699
Other	\$318,411	\$312,209	-\$6,202
Total	\$13,601,535	\$13,668,183	+66,948

Building Aid is the biggest contributor to a decrease in what could be a our state aid. Our state aid percentage for building aid decreased from 71.7% to 67.3% which is due to our Wealth Ratio.



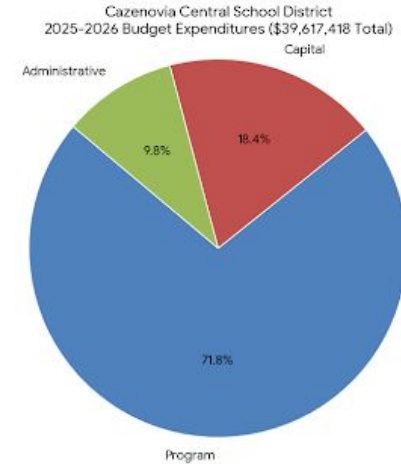
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Expenditures

Generally 73%-75% of the budget is directly tied to personnel (salaries and benefits).

There are many things that are non-negotiables that there is no wiggle room - TRS/ERS, Health Insurance, Special Education costs, debt service, inflation etc.



Expenditure Category	Impact Level	Primary Driver
Salaries	High	Contractual step increases and cost-of-living adjustments (COLA).
Benefits	High	Anticipated 10% increase in health insurance and state pension rates.
Special Education	Variable	Legal mandates and specialized tuition for out-of-district needs.
Utilities/Fuel	Moderate	Volatility in natural gas and diesel prices for the bus fleet.
Debt Service	Low/Fixed	Pre-existing bond schedules for past construction projects.



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Major Cost Drivers (Expenses)

These are preliminary numbers and projections, but include the biggest expenses and what we believe will be some changes.



Salaries

2025-26 Projected Expense \$17,005,583
2026-27 Budgeted Expense \$17,606,536
Projected Change: +\$600,953 ↑

Benefits

2025-26 Projected Expense \$12,038,811
2026-27 Budgeted Expense \$12,566,475
Projected Change: +\$527,664 ↑



Heating & Utilities

2025-26 Projected Expense \$414,777
2026-27 Budgeted Expense \$472,567
Projected Change: +\$57,787 ↑



Transportation

2025-26 Projected Expense \$1,761,637
2026-27 Budgeted Expense \$1,701,158
Projected Change: -\$60,479 ↓



BOCES

2025-26 Projected Expense \$2,884,057
2026-27 Budgeted Expense \$2,937,839
Projected Change: +\$53,782 ↑



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Preliminary "Gap"

Current Expected Revenue	\$39,010,452
Current Expected Expenses	\$40,288,972
Current "Gap"	\$1,278,520

This is a VERY early projection...this will likely change

One Potential way to close the "gap"

(Unappropriated Fund Balance Reserve) 678,520

(TRS/ERS Retirement Reserve) 600,000



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Discussion & Feedback

What additional information do you need?

What would be helpful for Budget Work Session #2?