

# Corning-Painted Post School District Budget Development Process

May 30, 2025



CORNING-PAINTED POST  
AREA SCHOOL DISTRICT

**Corning-Painted Post Area School District**

Students are the center of all we do.

**wwe**  
**Heard**  
**you**



# Topics for Discussion

- Original Budget and Reductions to date
- Final Enacted State Budget
  - Implications for CPP
  - Provisions of the State Budget
- Revised 25-26 CPP Budget
  - Restored Programs
- Under the Cap Revised Budget Proposal for June 17
  - Proposed Budget Overview
  - Reductions Needed Under Revised Budget
  - Implications of Proposed Budget on Tax Rate
  - Implications of a Contingency Budget
- Propositions for June 17 and Next Steps

# Original Budget - 7.89% Levy Increase

CPP Preliminary Budget Estimates  
 Executive Budget Proposal  
 Preliminary CPP Budget 4-23-25  
 Tax Levy 7.89%

	CURRENT YEAR		Preliminary Estimates	Percent of Expenditures	INCREASE	CHANGE
	24-25	25-26	25-26			
DEBT SERVICE	\$ 18,144,236	\$ 20,459,149		14%	12.76%	\$ 2,314,913
SALARIES	\$ 55,164,937	\$ 57,151,498		39%	3.60%	\$ 1,986,561
FRINGE BENEFITS	\$ 36,743,612	\$ 39,631,170		27%	7.86%	\$ 2,887,558
TRANSPORTATION	\$ 5,654,420	\$ 5,837,023		4%	3.23%	\$ 182,603
UTILITIES	\$ 1,587,000	\$ 1,740,000		1%	9.64%	\$ 153,000
BOCES	\$ 13,906,662	\$ 14,677,979		10%	5.55%	\$ 771,317
OTHER EXPENDITURES	\$ 6,861,102	\$ 7,308,021		5%	6.51%	\$ 446,919
<b>TOTAL COSTS</b>	<b>\$ 138,061,969</b>	<b>\$ 146,804,840</b>		<b>100%</b>	<b>6.33%</b>	<b>\$ 8,742,871</b>
				Percent of Revenues		
STATE OPERATING AID (FOUNDATION AID)	\$ 38,088,654	\$ 39,877,962		27%	4.70%	\$ 1,789,308
STATE AID TRANS. BOCES	\$ 13,086,083	\$ 12,782,768		9%	-2.32%	\$ (303,315)
STATE BUILDING AID	\$ 13,584,751	\$ 15,991,737		11%	17.72%	\$ 2,406,986
OTHER REVENUES	\$ 6,630,277	\$ 6,756,557		5%	1.90%	\$ 126,280
FUND BALANCE APPROPRIATION	\$ 3,400,000	\$ 3,000,000		2%	-11.76%	\$ (400,000)
TRANSFER FROM DEBT SERVICE	\$ 400,000	\$ 575,000		LESS THAN 1%	43.75%	\$ 175,000
TRANSFER FROM ERS RESERVE	\$ 1,500,000	\$ 1,700,000		LESS THAN 1%	13.33%	\$ 200,000
TRANSFER FROM TRS RESERVE	\$ 1,000,000	\$ 1,000,000		LESS THAN 1%	0.00%	\$ -
TRANSFER FROM UNEMPLOYMENT RESERVE	\$ 25,000	\$ 25,000		LESS THAN 1%	0.00%	\$ -
TRANSFER FROM WORKERS' COMP. RESERVE	\$ 175,000	\$ 175,000		LESS THAN 1%	0.00%	\$ -
<b>SUB TOTAL OF REVENUE</b>	<b>\$ 77,889,765</b>	<b>\$ 81,884,024</b>		<b>56%</b>	<b>5.13%</b>	<b>\$ 3,994,259</b>

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TOTAL COSTS	\$ 138,061,969	\$ 146,804,840	100%	6.33%	\$ 8,742,871
			Percent of <u>Revenues</u>		
SUB TOTAL OF REVENUE	\$ 77,889,765	\$ 81,884,024	56%	5.13%	\$ 3,994,259
TAX LEVY	\$ 60,172,204	\$ 64,920,816	44%	7.89%	\$ 4,748,612
TOTAL REVENUE	\$ 138,061,969	\$ 146,804,840	100%	6.33%	\$ 8,742,871
ESTIMATED BUDGET FOR VOTER APPROVAL	\$ 138,061,969	\$ 146,804,840		6.33%	\$ 8,742,871

# We've made cuts already:

Middle School  
Alternative  
Education

Deferred uniform  
replacement and fitness  
equipment replacement plan

Deferred parking lot  
maintenance and  
other contracts

Elementary technology  
supports and  
instructional software

After school Advantage  
Program for middle  
school students

Reduced Asst.  
Coaches across  
all sports levels

Reduce 10 positions -  
retirements and long-  
term vacancies

Tuition - other schools,  
special ed.  
placements, contracts

Reduced  
extracurricular  
activities for students

SRO - Severn  
Elementary

A total of  
**\$2.8 million**  
in savings

# May 8: Final Enacted State Budget

## School Aid

- The Enacted Budget includes approximately \$37 billion in School Aid, an estimated year-to-year funding increase of \$1.7 billion.
- Corning received an additional increase of \$393,000 in Foundation Aid

## BOCES Aid

- The Enacted Budget increases the portion of salary for BOCES employees that is eligible for aid from \$30,000 to:
  - \$40,000 for aid payable in school year 2026-27
  - \$50,000 for aid payable in school year 2027-28
  - \$60,000 for aid payable in school year 2028-29 and thereafter

# FY26 Final Enacted State Budget

## Zero-Emission Buses

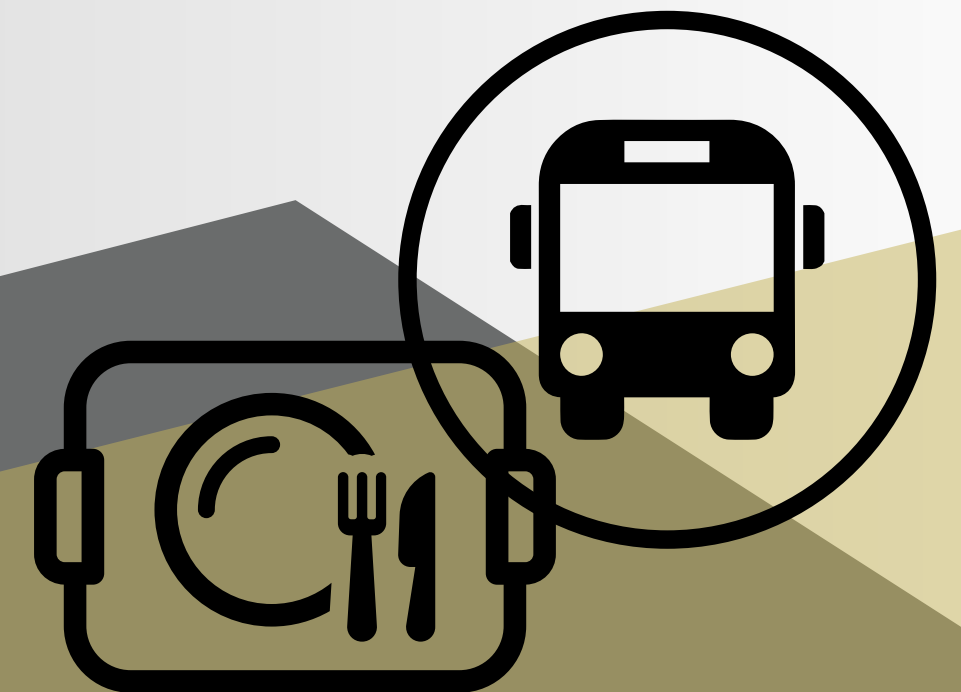
- Two 2-year waiver extensions
  - 2027-29
  - 2029-31

## School Meal Programs

The Enacted Budget requires all school districts, charter schools and non-public schools participating in the national school lunch or breakfast programs to serve breakfast and lunch at no cost to students.

## Retiree Income Waiver

The Enacted Budget extends the authorization for public sector retirees to work for a public school district or BOCES without reduction in their retirement benefits, regardless of the amount earned through June 30, 2027, a two year extension



# FY26 Final Enacted State Budget

## Internet-Enabled Device Ban

- The Enacted Budget requires every school district, charter school and BOCES to adopt a written policy prohibiting students from using internet-enabled devices on school grounds during the school day, no later than August 1, 2025
- “School Day” includes instructional and non-instructional time, homeroom, lunch and passing time
- The Enacted Budget appropriates \$13.5 million for services and expenses related to the implementation of the distraction free learning policies. No additional details on the allocation of this funding is available at this time.

# Further Budget Revisions

**Additional Foundation Aid: \$393,000**

**Central Office Reductions:**  
*(salary/breakage, contracts, equipment and supplies)* **\$299,831**

# Revised Budget Proposal - Under the Tax Cap



Proposed new modified budget for voter approval comes in under the tax cap: 2.97% tax levy increase



Reductions reduce the tax levy to a 2.97% increase



Budget proposal requires voter approval of 50% + 1

# Revised Budget - 2.97% Increase

## CPP Preliminary Budget Estimates

### Executive Budget Proposal

### Preliminary CPP Budget 6-17-25

### Tax Levy 2.97%

	CURRENT YEAR	Preliminary	Percent of	INCREASE	CHANGE
	24-25	Estimates	Expenditures		
		25-26			
DEBT SERVICE	\$ 18,144,236	\$ 20,459,149	14%	12.76%	\$ 2,314,913
SALARIES	\$ 55,164,937	\$ 57,108,498	39%	3.52%	\$ 1,943,561
FRINGE BENEFITS	\$ 36,743,612	\$ 39,631,170	27%	7.86%	\$ 2,887,558
TRANSPORTATION	\$ 5,654,420	\$ 5,837,023	4%	3.23%	\$ 182,603
UTILITIES	\$ 1,587,000	\$ 1,740,000	1%	9.64%	\$ 153,000
BOCES	\$ 13,906,662	\$ 14,677,979	10%	5.55%	\$ 771,317
OTHER EXPENDITURES	\$ 6,861,102	\$ 7,051,190	5%	2.77%	\$ 190,088
<b>TOTAL COSTS</b>	<b>\$ 138,061,969</b>	<b>\$ 146,505,009</b>	<b>100%</b>	<b>6.12%</b>	<b>\$ 8,443,040</b>
			Percent of		
			Revenues		
STATE OPERATING AID (FOUNDATION AID)	\$ 38,088,654	\$ 40,271,287	28%	5.73%	\$ 2,182,633
STATE AID TRANS, BOCES	\$ 13,086,083	\$ 12,780,531	9%	-2.33%	\$ (305,552)
STATE BUILDING AID	\$ 13,584,751	\$ 15,991,737	11%	17.72%	\$ 2,406,986
OTHER REVENUES	\$ 6,630,277	\$ 6,756,557	5%	1.90%	\$ 126,280
FUND BALANCE APPROPRIATION	\$ 3,400,000	\$ 3,000,000	2%	-11.76%	\$ (400,000)
TRANSFER FROM DEBT SERVICE	\$ 400,000	\$ 575,000	LESS THAN 1%	43.75%	\$ 175,000
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TRANSFER FROM WORKERS' COMP. RESERVE	\$ 175,000	\$ 175,000	LESS THAN 1%	0.00%	\$ -
<b>SUB TOTAL OF REVENUE</b>	<b>\$ 77,889,765</b>	<b>\$ 82,275,112</b>	<b>57%</b>	<b>5.63%</b>	<b>\$ 4,385,347</b>

# Revised Budget - 2.97% Tax Levy Increase

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**Tax Levy 2.97%**

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TOTAL COSTS	\$ 138,061,969	\$ 146,505,009	100%	6.12%	\$ 8,443,040
			Percent of <u>Revenues</u>		
SUB TOTAL OF REVENUE	\$ 77,889,765	\$ 82,275,112	57%	5.63%	\$ 4,385,347
TAX LEVY	\$ 60,172,204	\$ 61,959,318	43%	<b>2.97%</b>	\$ 1,787,114
TOTAL REVENUE	\$ 138,061,969	\$ 144,234,430	100%	4.47%	\$ 6,172,461
ESTIMATED SURPLUS OR (DEFICIT)	\$ -	<b>\$ (2,270,579)</b>			
ESTIMATED BUDGET FOR VOTER APPROVAL	\$ 138,061,969	\$ 144,234,430		4.47%	\$ 6,172,461

# Revised Budget Starting Point

**Starting deficit of \$2.2 million**

- **\$1,800,000 Corning Incorporated Grant**
  - Remaining deficit - \$400,000

# Programs No Longer Affected

- **Before/ After School Clubs (G. K-12)**
- **Elementary Band (G. 4-5)**
- **Gymnastics**
- **High School Learning Center**
- **International Baccalaureate Diploma Program (G. 11-12)**
- **International Baccalaureate Middle Years Program (G. 6-10)**
- **Intramurals**
- **Modified Sports**
- **Performance Band**
- **STEM Program – Enrollment Freeze**
- **Student Support and Safety Personnel Restored to Full Time**
- **Summer School for High School Credit Recovery**
- **Teaching Assistants (2)**

# Reductions to Programming and Personnel

**Remaining Deficit: \$400,000**

- High School Alternative Education Program
- Center for Home Teaching (Grades K-12)
- School Resource Officers (2 Elementary)
- Summer School - Middle School
- Teaching Assistants (8 building assigned)
- Chromebook Replacement Cycle

# Recommended Budget - 2.97% Increase

CPP Preliminary Budget Estimates

Final NYS Enacted Budget

Preliminary CPP Budget 5-30-25

Tax Levy 2.97%

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SALARIES	\$ 55,164,937	\$ 55,458,963	38%	0.53%	\$ 294,026
FRINGE BENEFITS	\$ 36,743,612	\$ 39,533,030	27%	7.59%	\$ 2,789,418
TRANSPORTATION	\$ 5,654,420	\$ 5,833,619	4%	3.17%	\$ 179,199
UTILITIES	\$ 1,587,000	\$ 1,740,000	1%	9.64%	\$ 153,000
BOCES	\$ 13,906,662	\$ 14,422,860	10%	3.71%	\$ 516,198
OTHER EXPENDITURES	\$ 6,861,102	\$ 6,786,809	5%	-1.08%	\$ (74,293)
<b>TOTAL COSTS</b>	<b>\$ 138,061,969</b>	<b>\$ 144,234,430</b>	<b>100%</b>	<b>4.47%</b>	<b>\$ 6,172,461</b>
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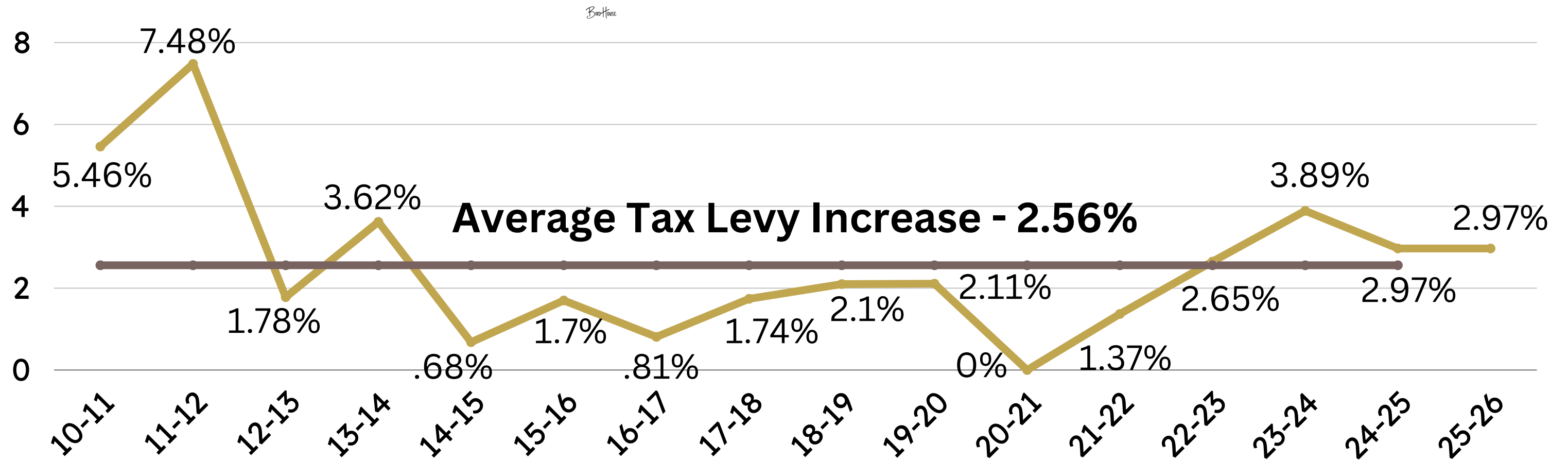
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# Tax Rate and Tax Levy History

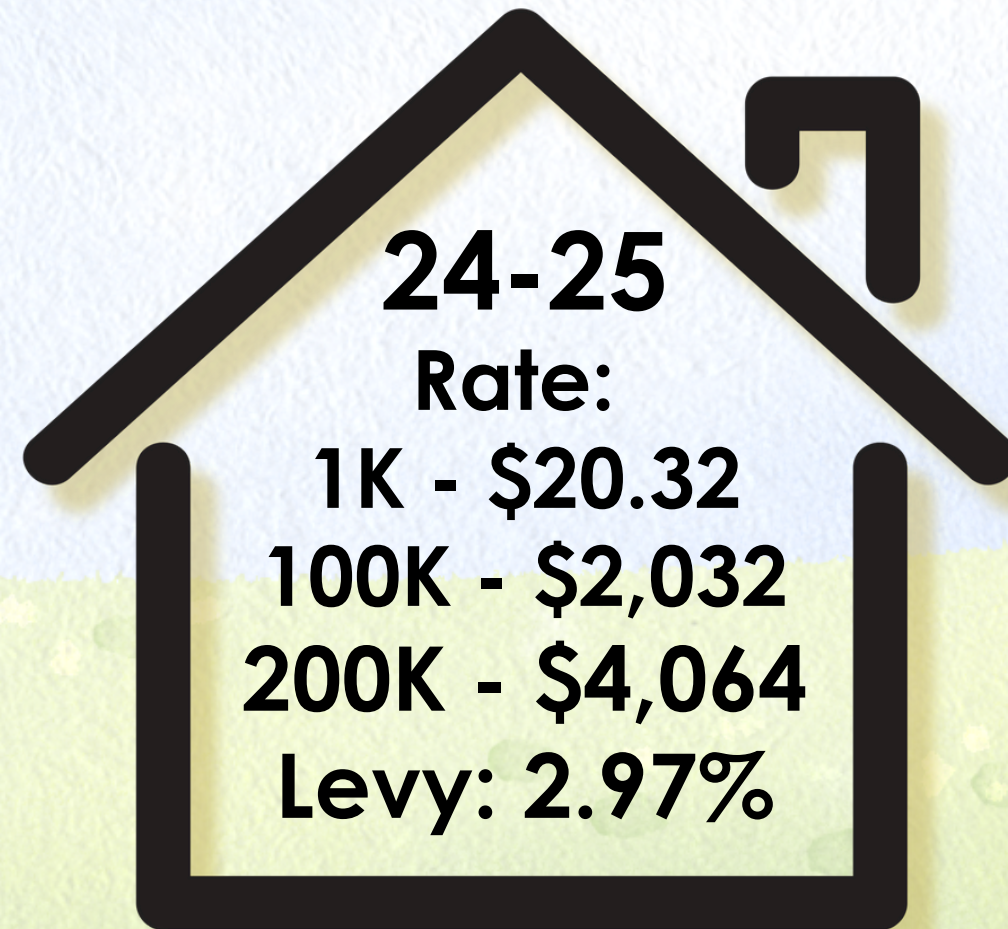
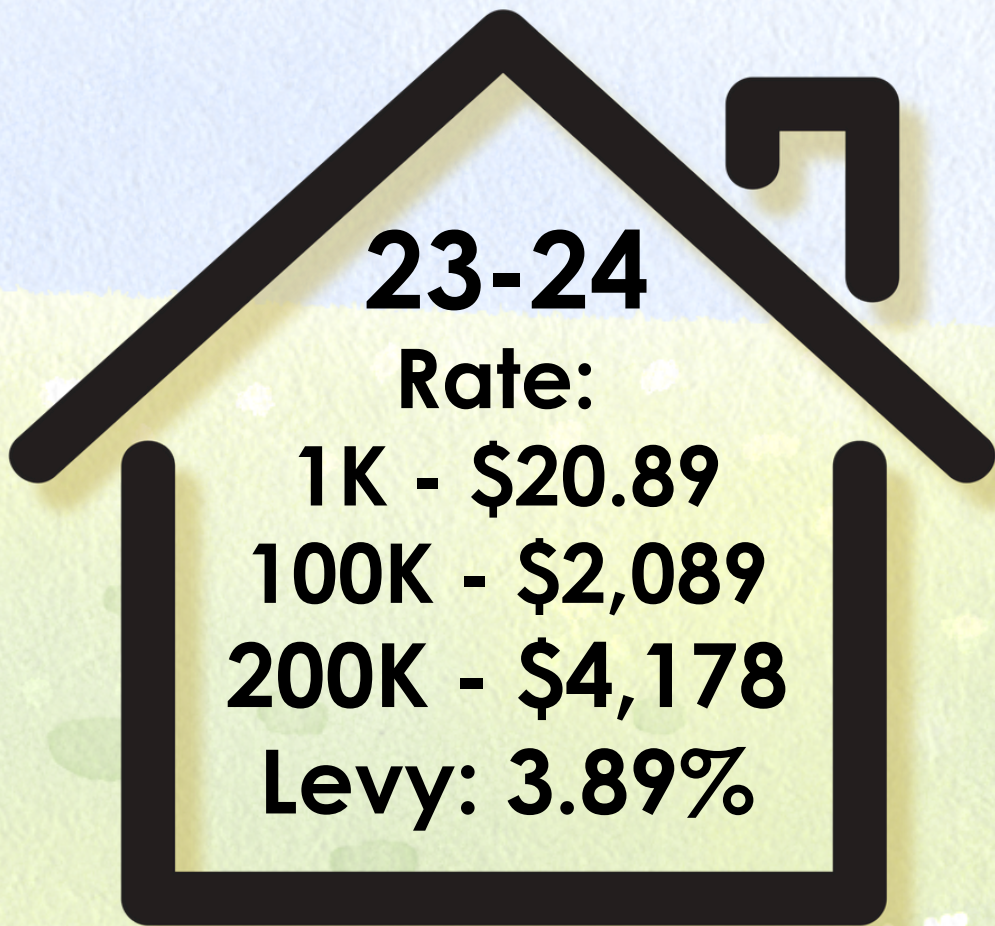
## Tax Rate History



## Tax Levy History



# Tax Levy and Rate History



100K House  
Total Tax: \$1,993  
Decrease: \$39 ↓  
Monthly: \$3.25  
Levy: 2.97%

200K House  
Total Tax: \$3,986  
Decrease: \$78 ↓  
Monthly: \$6.50  
Levy: 2.97%

Estimated

# Comparison Between Revised Budget & Contingency Budget

**Proposed 2025-2026 Budget** \$144,234,430

**2025-2026 Contingency Budget** \$142,056,228

**Additional Reductions Needed** \$ 2,178,202

- Facilities use for outside groups will require full payment
- Equipment purchases and provision of student supplies are not permitted
- Non-negotiated salaries would be frozen

# Proposition #1

**Shall the annual  
budget of the  
Corning City School  
District for the fiscal  
year 2025-2026 in  
the amount of  
\$144,234,430, be  
adopted?**

# Library - Proposition # 2

**Shall the sum of \$1,506,568 (One Million, Five Hundred Six Thousand, Five Hundred Sixty-Eight Dollars) be raised by annual levy of a tax upon the taxable property within the Corning-Painted Post Area School District for the purpose of funding the Southeast Steuben County Library, be approved?**

Proposition approved by the Southeast Steuben County Library Board of Trustees on May 22, 2025. The proposition is authorized by NYS Education Law 259(1).

# Next Steps

**1**

**Board of Education adoption of proposed budget and property tax report card**

**2**

**Budget Hearing 6/10/25**

**3**

**Budget Vote  
6/17/25**