





December 9, 2025



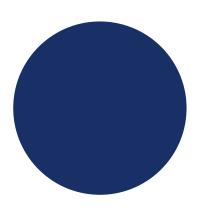


## Agenda

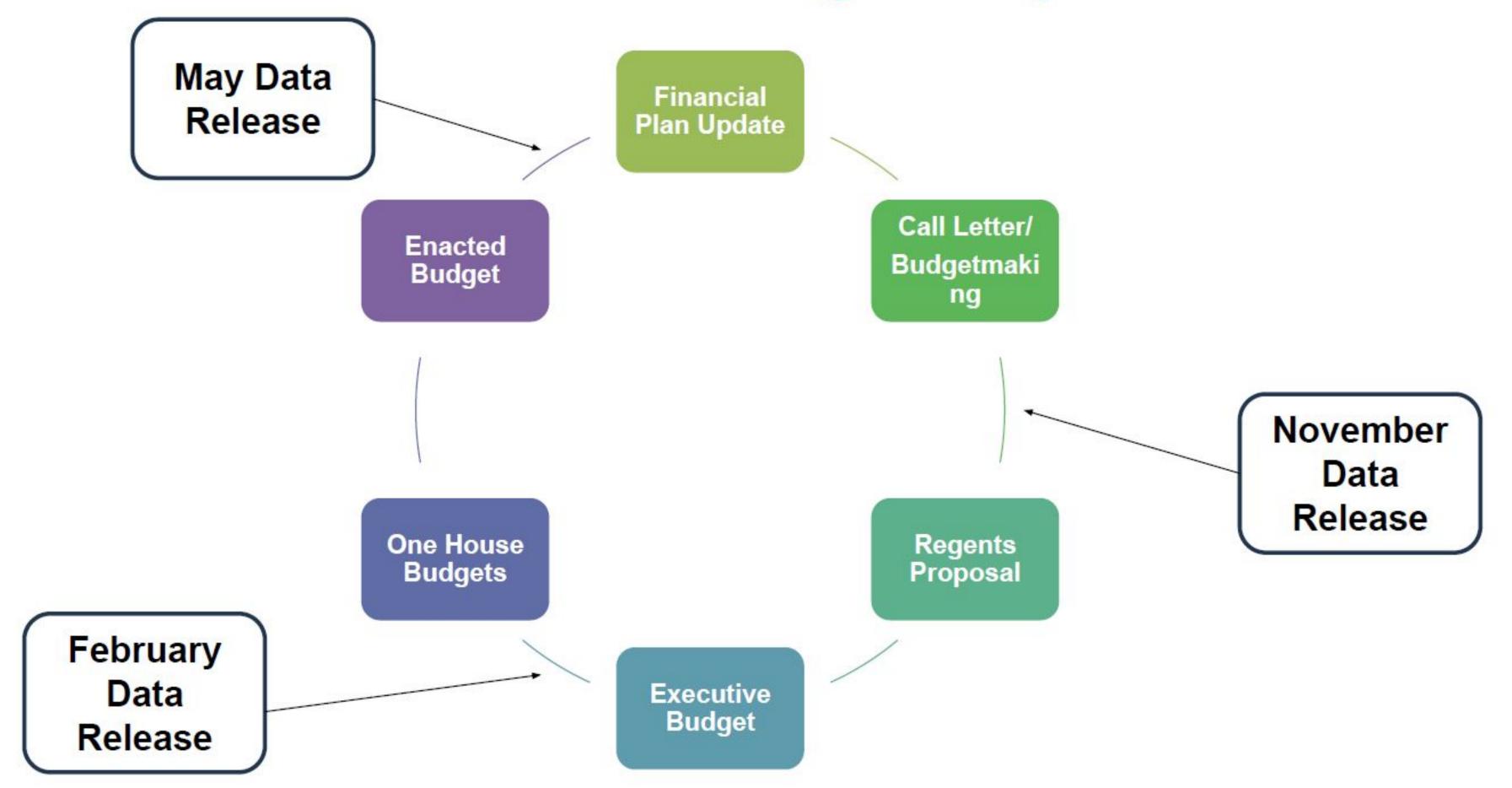


- ✓ State Budget Learning
- ✓ State Updates
- ✓ Formula Predictions
- Budget Area Updates
  - Pension Systems
- Healthcare





## The State Budget Cycle





### State Outlook



### update as a fipset of teder in broges in mid-xear

BY Jack Arpey New York State
PUBLISHED 7:44 PM ET Oct. 31, 2025

#### In the States

New York Anticipates Higher Tax Revenue While Facing Budget Gap

Nov. 12, 2025, 2:50 PM EST

# New York's mid-year budget forecast disputed

by: Johan Sheridan

Posted: Dec 1, 2025 / 02:31 PM EST

Updated: Dec 1, 2025 / 02:32 PM EST





### **Foundation Aid**

✓ Will any more recommendations from the Rockefeller Report make their way into the formula?



### **On-Time Budget**

✓ Prediction - probably not done by April 1

### **Other Items**

- ✓ EV Bus Mandate
- ✓ UPK funding and operations
- ✓ More state holidays?
- ✓ It's an election year, so expect surprises

### Foundation Aid 2026-27 (November Database)

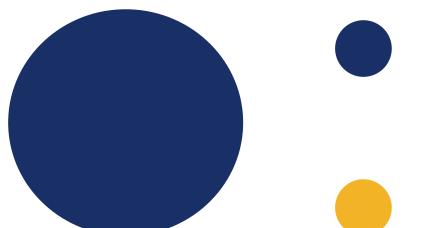




### Temporarily unavailable

This website is currently undergoing maintenance.







- ✓ NYS does not make it easy!
- ✓ Concerns on no data yet?
- Questions?





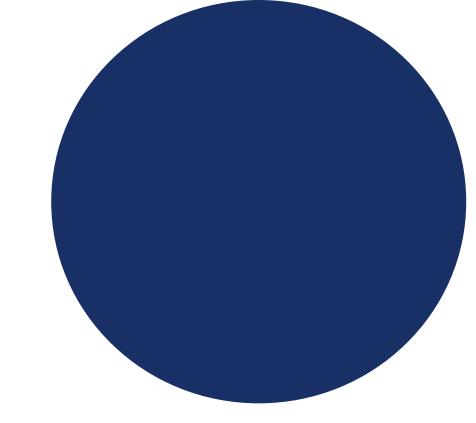
### **Budget Updates**

### **Pensions**

- ✓ Salaries drive rates
- ✓ TRS rate is estimated between 8.25%-8.75%
  - Becomes final in February
  - That will be down from 9.59% currently
  - Salary increase plus a rate decrease is more than likely budget-neutral
- ✓ ERS rate is going up to 17.6%
  - That is final already
  - That is up from 16.5%
  - Salary increase plus a rate increase is a double increase

### **Other Items**

- ✓ Worker's Compensation budget rate setting is next week
- ✓ Small % increase in dental rates and life insurance plans
- ✓ Minimum Wage moving to \$16.00, then to increases at the rate of inflation





# Healthcare Budget 2025-26 Preliminary Budget

### Retiree Plans-RASHP 1

- ✓ RASHP 1 (Medicare Plans) up 44%
- ✓ 3-year RFP is up in January 2027 (2026-27 Budget Year)
- ✓ Projecting a large increase for that process (>50%)
- ✓ Was the change worth it?

### Active Employee Plan -RASHP 2

- ✓ Always difficult to budget for
  - January 1-December 31 fiscal year creates budgeting challenges
  - All districts in the consortium have to make educated estimates on what will happen the second half of the school fiscal year (January 1-June 30)
  - We have a large enough population that movement between plans swings year to year increases
    - 9.9% increase for 2026
    - Estimating a comparable increase for 2027



### RASHP I Aetna Medicare Advantage Estimated Budget Impact 2026 - Updated July 2025

#### Monthly Premium Rates

	Plan 1	Plan 2	Plan 3	Plan 4	Plan 5	Plan 6
2025 Actual Aetna:	\$195.78	\$202.95	\$212.51	\$205.73	\$173.59	\$17.00 (Current Signed Rates)
2026 Feb. Estimated Aetna:	\$297.00	\$304.00	\$314.00	\$307.00	\$275.00	\$68.00 (Per Aetna: Preliminary Estimated Rates)
2026 Final Aetna:	\$274.58	\$282.34	\$291.17	\$284.63	\$250.90	\$82.17 (Per Aetna: Final Rates)
2025 Actual Excellus:	\$527.91	\$594.30	\$519.96	\$499.48	\$484.43	\$258.98 (Current Signed Rates Most Comparable Designs)
2026 Actual Excellus:	\$580.18	\$653.13	\$571.44	\$548.93	\$532.39	\$284.62 (Per Excellus: Estimated 20% Increase over 2025 rates)

Enrollment: July 1, 2025								2025	2026	2026	2026	2026	2026 Aetna
District	Plan 1	Plan 2	Plan 3	Plan 4	Plan 5	Plan 6	<b>Grand Total</b>	Aetna	Final Aetna	Final Increase	Final %	Est. Excellus	vs. 2026 Excellus
Boces 1	162	4	12	54	698	-	860	1,835,000	2,635,000	800,000	44%	5,587,000	(2,952,000)
Boces 2	544	-	-	7.	7.	-	544	1,278,000	1,792,000	514,000	40%	3,787,000	(1,995,000)
Brighton	2	2	413	12.5	<u>128</u>	929	413	1,053,000	1,443,000	390,000	37%	2,832,000	(1,389,000)
Brockport	-	-	526	-	40		566	1,425,000	1,958,000	533,000	37%	3,862,000	(1,904,000)
Churchville	17	17	61	573	257	150	318	691,000	987,000	296,000	43%	2,060,000	(1,073,000)
East Irondequoit	2	-	242	-	9	- 2	251	636,000	873,000	237,000	37%	1,717,000	(844,000)
East Rochester	3#	7-	-		103	(#0	103	215,000	310,000	95,000	44%	658,000	(348,000)
Fairport	-	300	-	574	5.	.7.0	874	2,148,000	2,977,000	829,000	39%	6,132,000	(3,155,000)
Gates	14	14	307	4	368	(4)	675	1,549,000	2,181,000	632,000	41%	4,456,000	(2,275,000)
Greece	-	-	214	-	212	-	426	987,000	1,386,000	399,000	40%	2,822,000	(1,436,000)
Hilton	76	45	15	-652	264	1000 1000	340	728,000	1,045,000	317,000	44%	2,216,000	(1,171,000)
Honeoye	235	-	2	53	-	-	288	683,000	955,000	272,000	40%	1,985,000	(1,030,000)
Penfield	-		7.	10	367	100	377	789,000	1,139,000	350,000	44%	2,411,000	(1,272,000)
Pittsford	592	12	261	2.1	(2)	121	853	2,056,000	2,863,000	807,000	39%	5,911,000	(3,048,000)
Rush Henrietta	101	-	-	-	-	(=)	101	237,000	333,000	96,000	41%	703,000	(370,000)
Spencerport	73		78	-	3	173	154	377,000	522,000	145,000	38%	1,062,000	(540,000)
Webster	12	12	-	120	870	20	870	1,812,000	2,619,000	807,000	45%	5,558,000	(2,939,000)
West Irondequoit	-	102	-	-1	316	-	418	907,000	1,297,000	390,000	43%	2,818,000	(1,521,000)
Wheatland	· 5	-5	-	Ø4	7	20	27	19,000	41,000	22,000	116%	113,000	(72,000)
Grand Total	1,783	402	2,102	637	3,514	20	8,458	19,425,000	27,356,000	7,931,000	41%	56,690,000	(29,334,000)
										41%			-52%

### Next Up On The Budget Process.....





Gather Data for

Tax Cap

Calculation

Long Range
Planning Workshop
in January

Reserve Plan
Review in January

Prepare Community
Feedback process with
the communications
team





Students First. District Proud.









# Thank You Questions?

**Budget Website**