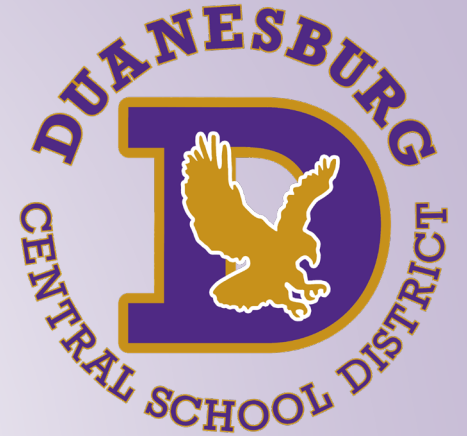


# 2026-2027 BUDGET PLANNING

FEBRUARY 03, 2026



# 2026-2027 EXPENSE BUDGET

## Component Budget

### Administrative

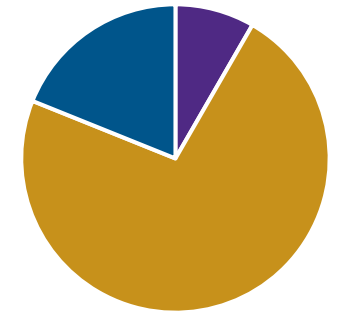
Includes BOCES administrative costs and central data processing; salaries and benefits of administrators, supervisors and administrative clerical staff; school board costs; tax collection; legal and auditing costs; property insurance costs.

### Program

Includes salaries and benefits of all teachers and staff who deliver pupil services (guidance, health, library/media, etc.), BOCES programs, special education services, textbooks, equipment, athletics and transportation costs (except bus purchases).

### Capital

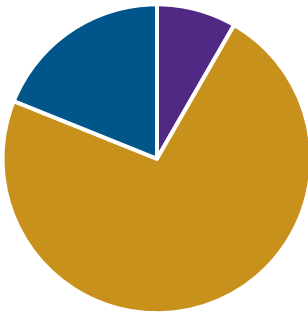
Includes salaries and benefits of maintenance and custodial staff, debt service on buildings, bus purchases, utilities, general insurance, tax certiorari and court ordered costs.



■ ADMINISTRATIVE ■ PROGRAM ■ CAPITAL



# 2026-2027 EXPENSE BUDGET



## Component Budget

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Includes BOCES administrative costs and central data processing; salaries and benefits of administrators, supervisors and administrative clerical staff; school board costs; tax collection; legal and auditing costs; property insurance costs.

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Includes salaries and benefits of all teachers and staff who deliver pupil services (guidance, health, library/media, etc.), BOCES programs, special education services, textbooks, equipment, athletics and transportation costs (except bus purchases).

### Capital

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■ ADMINISTRATIVE ■ PROGRAM ■ CAPITAL

# CAPITAL BUDGET (DRAFT)

## CAPITAL

FUNCTION	BUDGET OBJECT	2025-2026	2026-2027	\$ DIFFERENCE	% DIFFERENCE
A 1620	Operations of Plant	\$1,098,264.00	\$1,211,516.00	\$113,252.00	10.31%
A 1621	Maintenance of Plant	\$425,574.00	\$457,740.00	\$32,166.00	7.56%
A 1930	Judgements, Claims & Reimbursements	\$250.00	\$250.00	\$0.00	0.00%
A 1964	Refund on Real Property Taxes	\$1,000.00	\$1,000.00	\$0.00	0.00%
A 9711	Bond for Construction	\$1,550,700.00	\$1,266,400.00	-\$284,300.00	-18.33%
A 9722	Bond for Bus Purchase	\$354,000.00	\$320,000.00	-\$34,000.00	-9.60%
A 9731	Ban for Construction	\$481,667.00	\$2,176,000.00	\$1,694,333.00	351.76%
	<b>TOTAL CAPITAL</b>	<b>\$3,911,455.00</b>	<b>\$5,432,906.00</b>	<b>\$1,521,451.00</b>	<b>38.90%</b>



# MAINTENANCE

## Standard Increases

- Current staffing increases aligned with current agreed upon contracts.
- Electricity and heating fuel increases
- Supplies and contractual items budget lines remain same

## Recommended Increases

- Part time position for Elementary School to Full time
- Replacement Truck with plow
  - Option to proposition and borrow like bond
  - Once purchased, two 2009 SUV trucks will be recommended for auction.

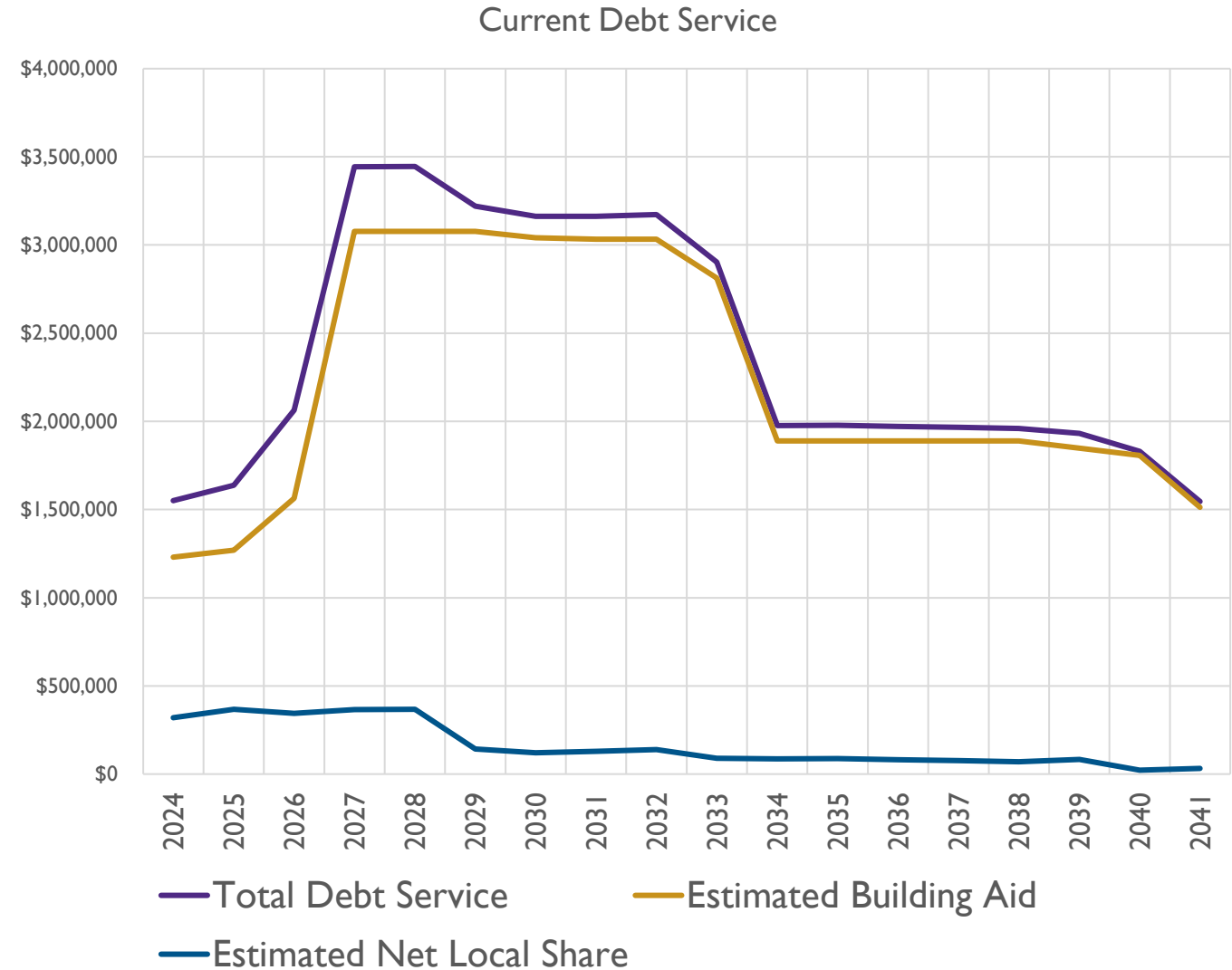


# DEBT SERVICE

- Increases over \$1.4m in alignment with building aid
  - State aid increases with this increase in debt

Factors that contribute to increases:

- New BANs for Capital Project
- Transportation debt slightly increasing



# STATE AID ESTIMATED

STATE AID FOR 2026-2027 BUDGET	2025-2026	2026-2027	\$ CHANGE	% CHANGE
FOUNDATION AID	\$5,448,594	\$5,503,079	\$54,485	1.00%
FULL DAY K CONVERSION	\$0	\$0	\$0	0.00%
UNIVERSAL PRE-KINDERGARTEN	\$326,640	\$320,000	-\$6,640	-2.03%
BOCES	\$837,462	\$1,045,614	\$208,152	24.86%
SPECIAL SERVICES	\$0	\$0	\$0	0.00%
HIGH COST EXCESS COST	\$119,082	\$212,465	\$93,383	78.42%
PRIVATE EXCESS COST	\$167,890	\$174,786	\$6,896	4.11%
HARDWARE & TECHNOLOGY	\$9,740	\$9,696	-\$44	-0.45%
SOFTWARE , LIBRARY, TEXTBOOK	\$50,295	\$50,915	\$620	1.23%
TRANSPORTATION INCLUDING SUMMER	\$1,379,496	\$1,321,970	-\$57,526	-4.17%
BUILDING + BUILDING REORG INCENTIVE	\$1,668,557	\$3,076,683	\$1,408,126	84.39%
OPERATING REORG INCENTIVE	\$0	\$0	\$0	0.00%
<b>SUBTOTAL</b>	<b>\$10,007,756</b>	<b>\$11,715,208</b>	<b>\$1,707,452</b>	<b>17.06%</b>
<b>TOTAL GENERAL FUND AID</b>	<b>\$10,007,756</b>	<b>\$11,715,208</b>	<b>\$1,707,452</b>	<b>17.06%</b>
<b>TOTAL GENERAL FUND AID (Minus PRE-K)</b>	<b>\$9,681,116</b>	<b>\$11,395,208</b>	<b>\$1,714,092</b>	<b>17.71%</b>



# TAX CAP

## TAX CAP CALCULATION

	2026-2027
Prior Year Tax Levy	\$ 9,267,474
Reserve Offset from Prior Year	+ \$ -
Reserve Amount Including Interest	- \$ -
	\$ 9,267,474
Tax Base Growth Factor	x 1.0060
	\$ 9,323,079
Prior Year PILOTS	+ \$ -
	\$ 9,323,079
<b>Prior Year Exemptions:</b>	
Torts and Judgements	- \$ -
Local Capital Levy Share	- \$ 448,447
<b>Adjusted Prior Year Tax Levy</b>	\$ 8,874,632
Allowable Levy Growth Factor (2% or CPI)	x 1.02
	\$ 9,052,124
Projected PILOTS	- \$ 16,250.00
Available Carryover	+ \$ -
<b>Tax Levy Limit</b>	\$ 9,035,874
<b>Current Year Exemptions:</b>	
Torts and Judgements	+ \$ -
ERS Exemption	+ \$ -
TRS Exemption	+ \$ -
Local Capital Levy Share	+ \$ 503,729
<b>Maximum Allowable Tax Levy</b>	\$ 9,539,603
<b>Allowable Dollar Increase</b>	\$ 272,129
<b>Allowable % Increase</b>	2.936%



Calculated Tax Cap  
**2.93%**

## Factors that fluctuate the Tax Cap Calculation

- Tax base growth factor is 1.0060 (Local)
- Allowable Levy Growth Factor 2% or CPI is 2.63% but is capped at 2.0%.

## Exclusions calculation:

Building Debt  
Bus Debt  
BOCES Capital

Building Aid  
Transportation Aid for Capital  
BOCES Capital Aid



# TAX LEVY



Current Assumed Tax Levy  
**2.90% or \$268,757**

Included here is an estimate based on tax rates and equalization rates for the 2025-2026 tax collection.

Example uses a 2.9% Tax Levy increase this is an estimated amount of increase on homes assessed at the level labeled "Home Full Value".

HOME FULL VALUE	CURRENT YEAR SCHOOL TAXES	NEXT YEAR SCHOOL TAXES (ESTIMATED)	MONTHLY INCREASE (ESTIMATED)	ANNUAL INCREASE (ESTIMATED)
\$100,000	\$1,310.61	\$1,348.61	\$3.17	<b>\$38.01</b>
\$200,000	\$2,621.21	\$2,697.23	\$6.33	<b>\$76.02</b>
\$300,000	\$3,931.82	\$4,045.84	\$9.50	<b>\$114.02</b>
\$400,000	\$5,242.42	\$5,394.45	\$12.67	<b>\$152.03</b>

\*APPROXIMATE VALUES USED FOR ESTIMATING PURPOSE ONLY. NOT EXACT.

# BUDGET STATUS?

## Revenue

- Building aid supports large increase for Construction debt
- Foundation aid started at 1% as a due minimum
- Currently assuming 2.9% tax levy increase

## Expense

- Gap currently exists
- Contractual and Supply costs assumed to be up.
- Double digit increases estimated on health insurance



# TENTATIVE BUDGET PLANNING SCHEDULE

January 06, 2026	Budget Planning
February 03, 2026	Capital, Tax Cap, State Aid
March 03, 2026	Administrative & Revenue updates
March 24, 2026	Program & Revenue updates
April 21, 2026	Community Budget Presentation & BOE Budget Adoption
May 05, 2026	Public Budget Hearing
May 19, 2026	Budget Vote



# BOARD OF EDUCATION QUESTIONS



**Board of Education**  
Questions, Comments, &  
Discussion

