

# 2026-2027 BUDGET PLANNING

FEBRUARY 03, 2026



# 2026-2027 EXPENSE BUDGET

## Component Budget

### Administrative

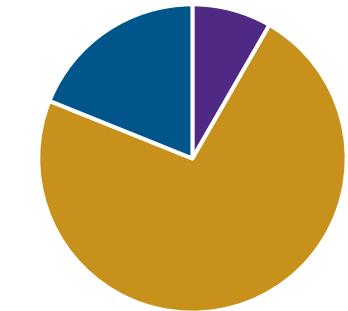
Includes BOCES administrative costs and central data processing; salaries and benefits of administrators, supervisors and administrative clerical staff; school board costs; tax collection; legal and auditing costs; property insurance costs.

### 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

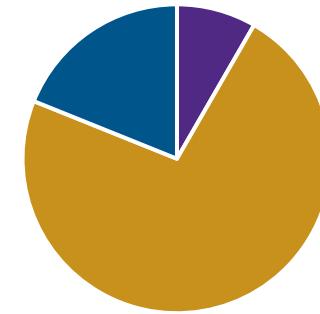
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■ ADMINISTRATIVE ■ PROGRAM ■ CAPITAL

### 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.**



# 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.

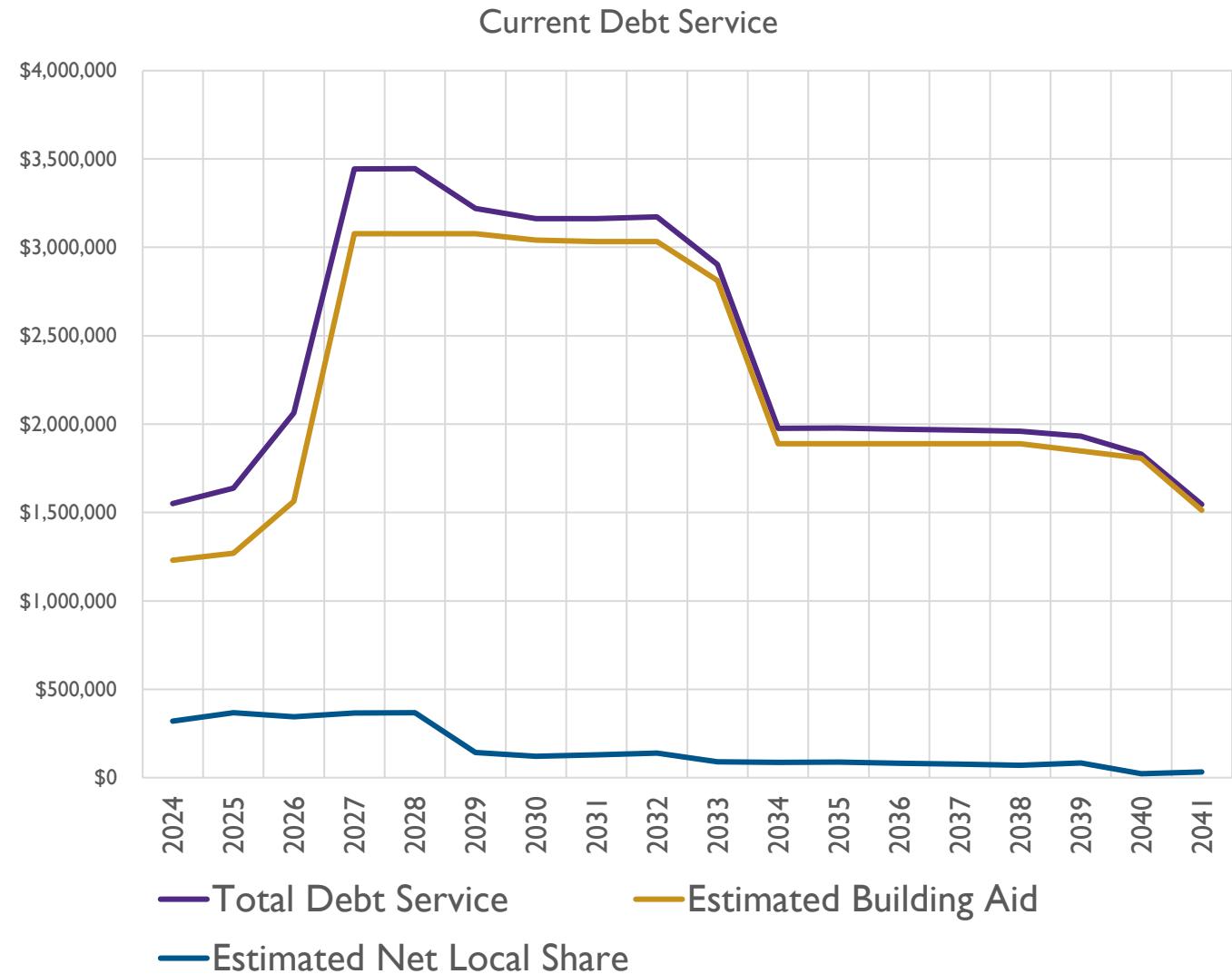


# DEBT SERVICE

- 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

Prior Year Tax Levy  
Reserve Offset from Prior Year  
Reserve Amount Including Interest

Tax Base Growth Factor

Prior Year PILOTS

### Prior Year Exemptions:

Torts and Judgements

Local Capital Levy Share

### Adjusted Prior Year Tax Levy

Allowable Levy Growth Factor (2% or CPI)

Projected PILOTS

Available Carryover

### Tax Levy Limit

DRAFT

2026-2027	
\$	9,267,474
+	\$ -
-	\$ -
	\$ 9,267,474
x	1.0060
	\$ 9,323,079
+	\$ -
	\$ 9,323,079

-	\$ -
-	\$ 448,447
	\$ 8,874,632
x	1.02
	\$ 9,052,124
-	\$ 16,250.00
+	\$ -
	\$ 9,035,874

+	\$ -
+	\$ -
+	\$ 503,729
	\$ 9,539,603

\$ 272,129  
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 Aid
- Transportation Aid for Capital
- BOCES Capital Aid

### Current Year Exemptions:

Torts and Judgements

ERS Exemption

TRS Exemption

Local Capital Levy Share

### Maximum Allowable Tax Levy

Allowable Dollar Increase

Allowable % Increase



# TAX LEVY



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".

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

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**