

# 2025-2026 BUDGET PLANNING

JANUARY 13, 2026



# 2026-2027 EXPENSE BUDGET PARAMETERS

**Format for Expenditure Budget Discussions:** Component Budget

**Other Items to be discussed at Budget Discussions:** Revenue, Tax Levy, State Aid & updates to components as necessary.

## Administrative

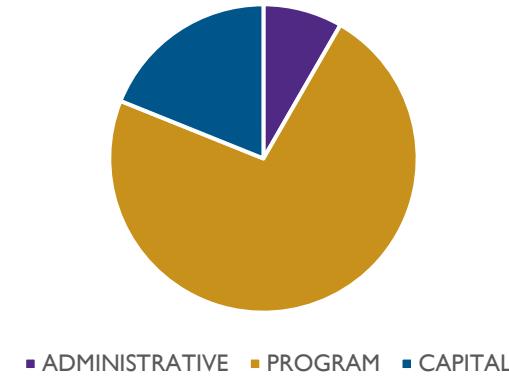
Includes BOCES administrative costs and central data processing; salaries and benefits of administrators, supervisors and administrative clerical staff; school board costs; tax collection; legal and auditing costs; property insurance costs.

## Program

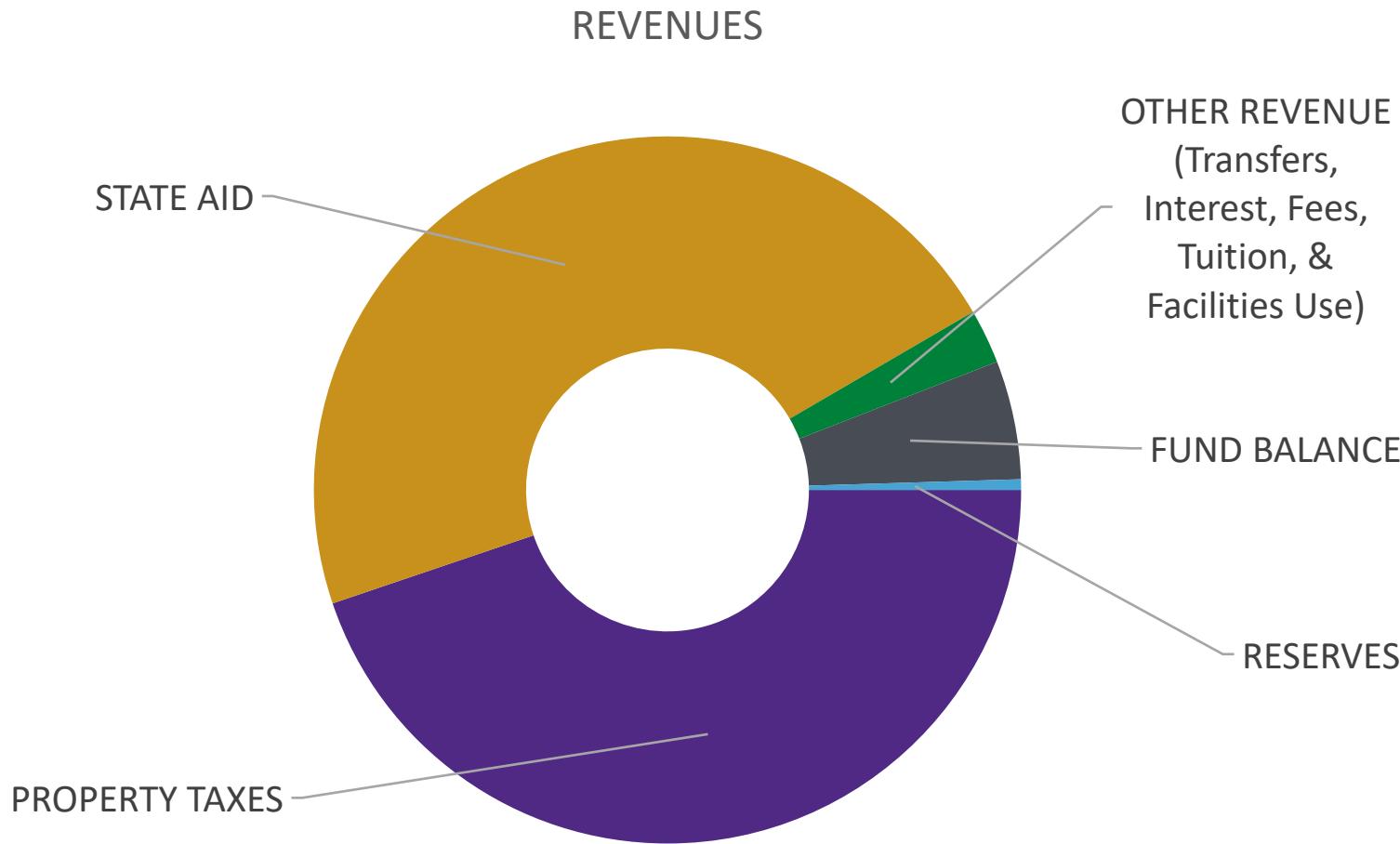
Includes salaries and benefits of all teachers and staff who deliver pupil services (guidance, health, library/media, etc.), BOCES programs, special education services, textbooks, equipment, athletics and transportation costs (except bus purchases).

## 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.



# 2026-2027 REVENUE BUDGET



*Example of Revenue Budget*

Primary Sources of Budget Revenue  
**State Aid & Property Taxes**

# FOUNDATION AID

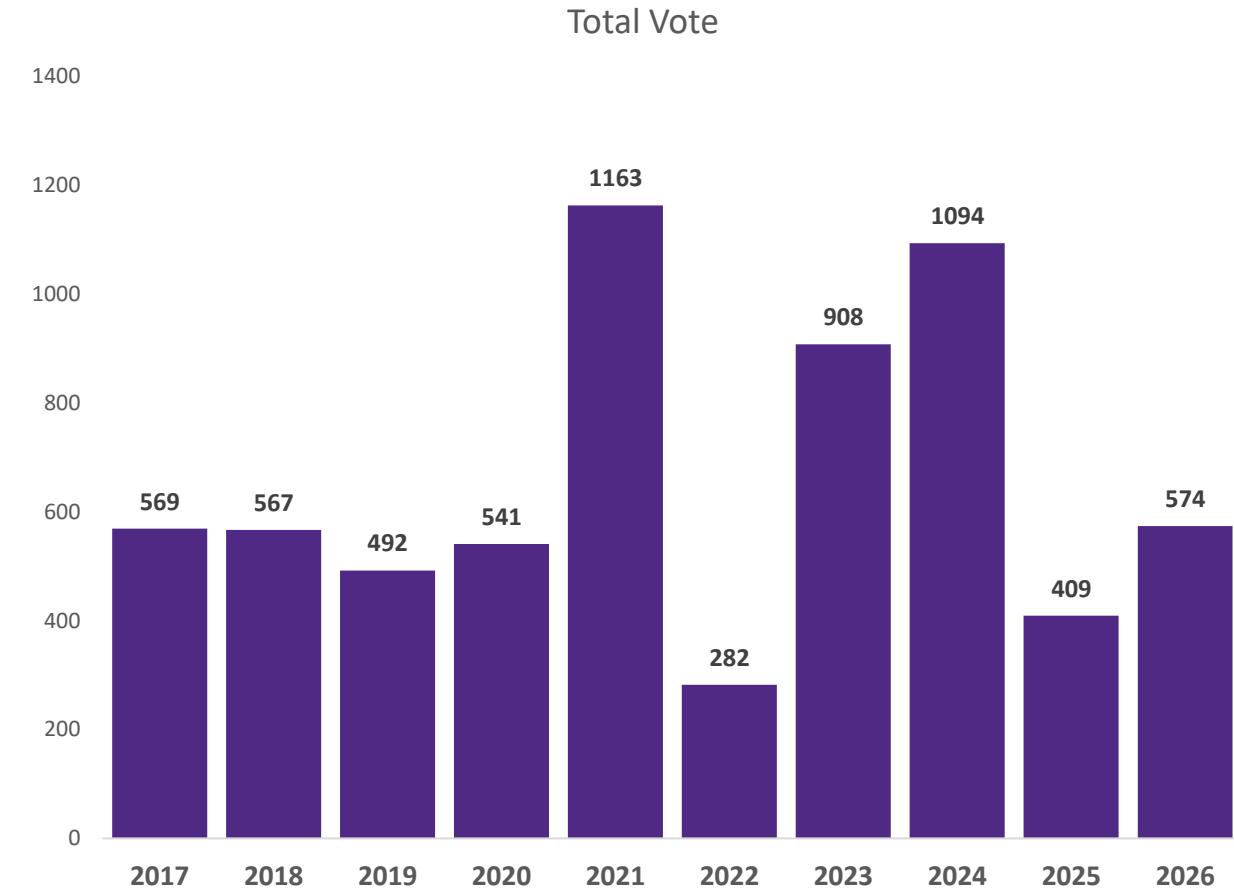
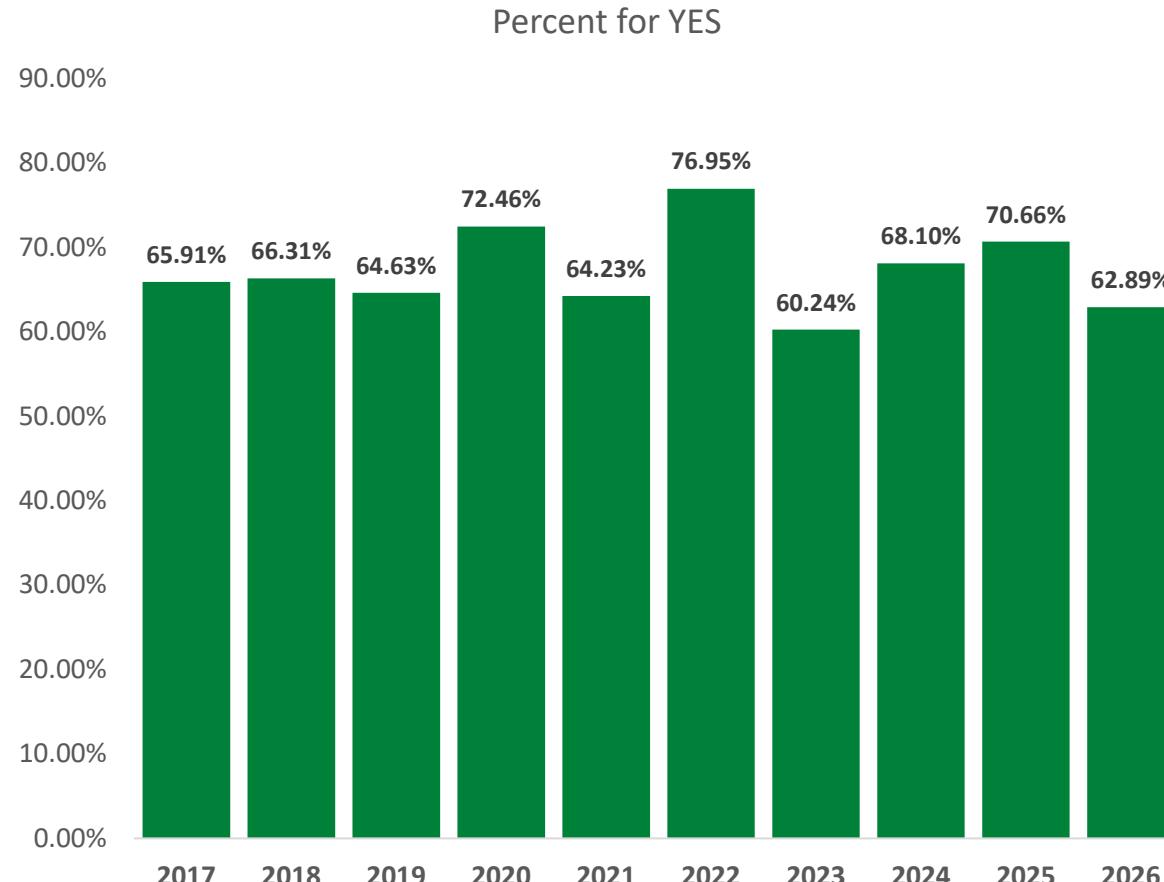
2025-2026 Foundation Aid (As of November 2025)	\$5,448,594
2026-2027 Foundation Aid Estimate based on current law	<u>\$5,448,594</u>
Change in Foundation Aid	\$0

## Save Harmless Information

Calculated Total Foundation Aid	\$5,436,147
2023-26 Foundation Aid	<u>\$5,448,594</u>
Amount of 'Save Harmless'	\$12,447

Note: These are “Current Law” estimates and do not reflect the Governor’s Executive Budget proposal, nor are guaranteed to be the final Enacted Budget.

# HISTORICAL BUDGET VOTES



# CHALLENGES OF 2026-2027 BUDGET

- Unknown if Foundation Aid will remain flat or increase?
- Contractual Obligations and Renewals continue to rise
- Assume Employee benefits will continue to rise
  - Health Insurance
  - Retirement Systems

# 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

