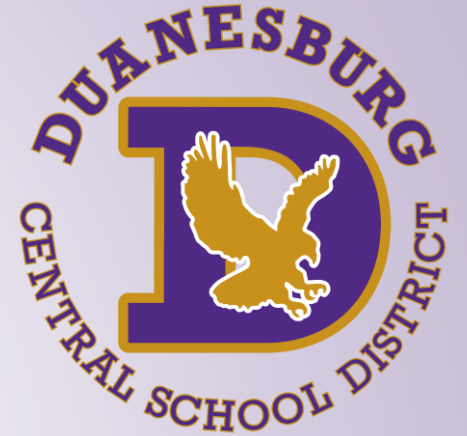


2025-2026 BUDGET PLANNING

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

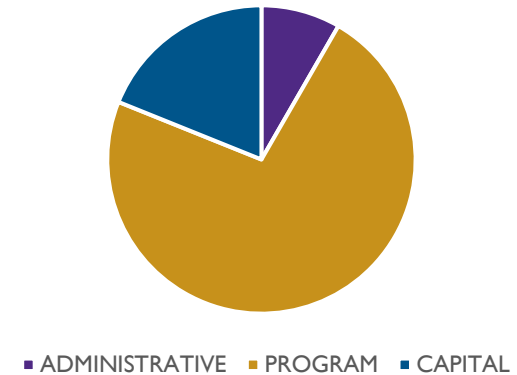
Includes BOCES administrative costs and central data processing; salaries and benefits of administrators, supervisors and administrative clerical staff; school board costs; tax collection; legal and auditing costs; property insurance costs.

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).

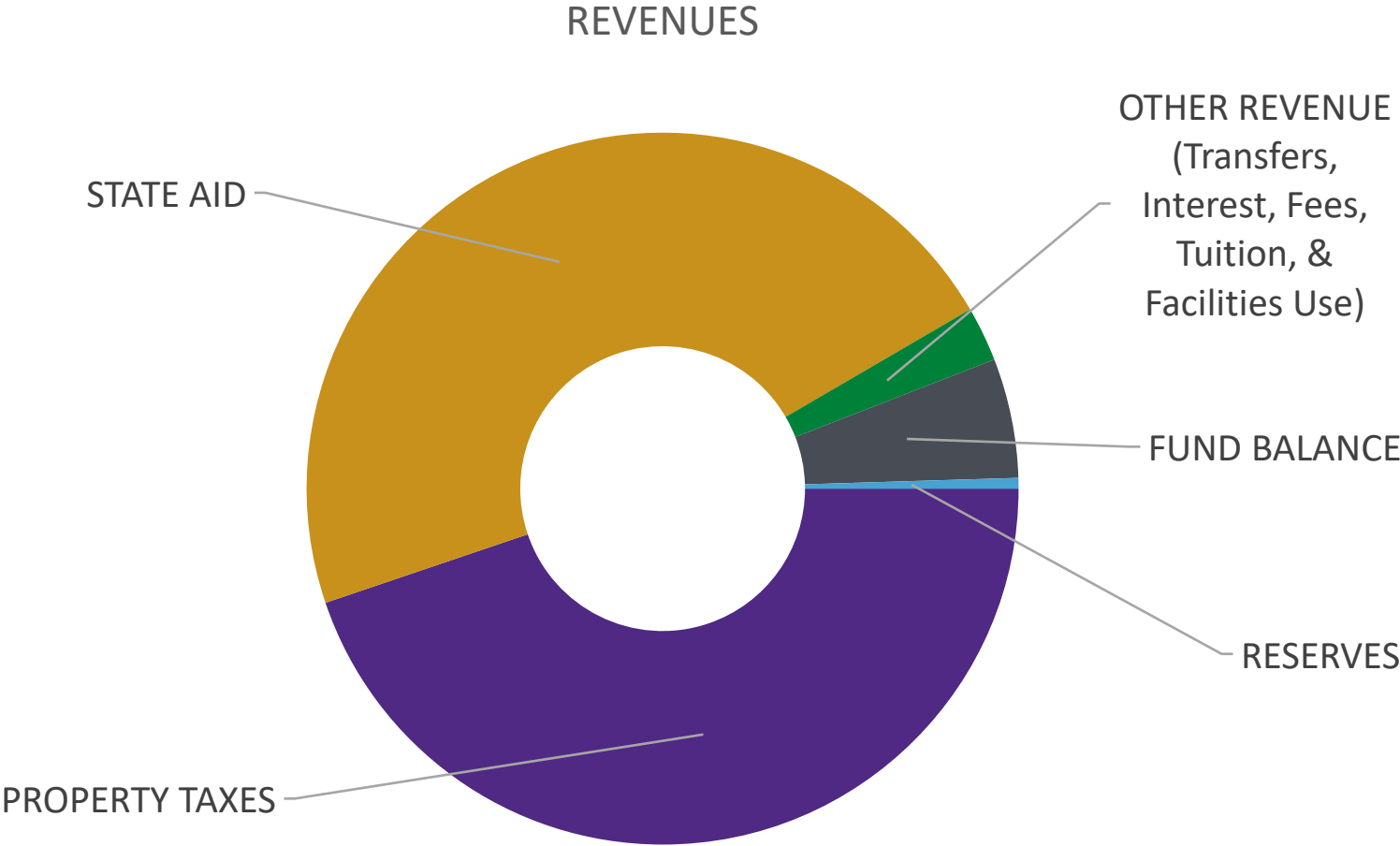
Capital

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

Primary Sources of Budget Revenue
State Aid & Property Taxes



Example of Revenue Budget

FOUNDATION AID

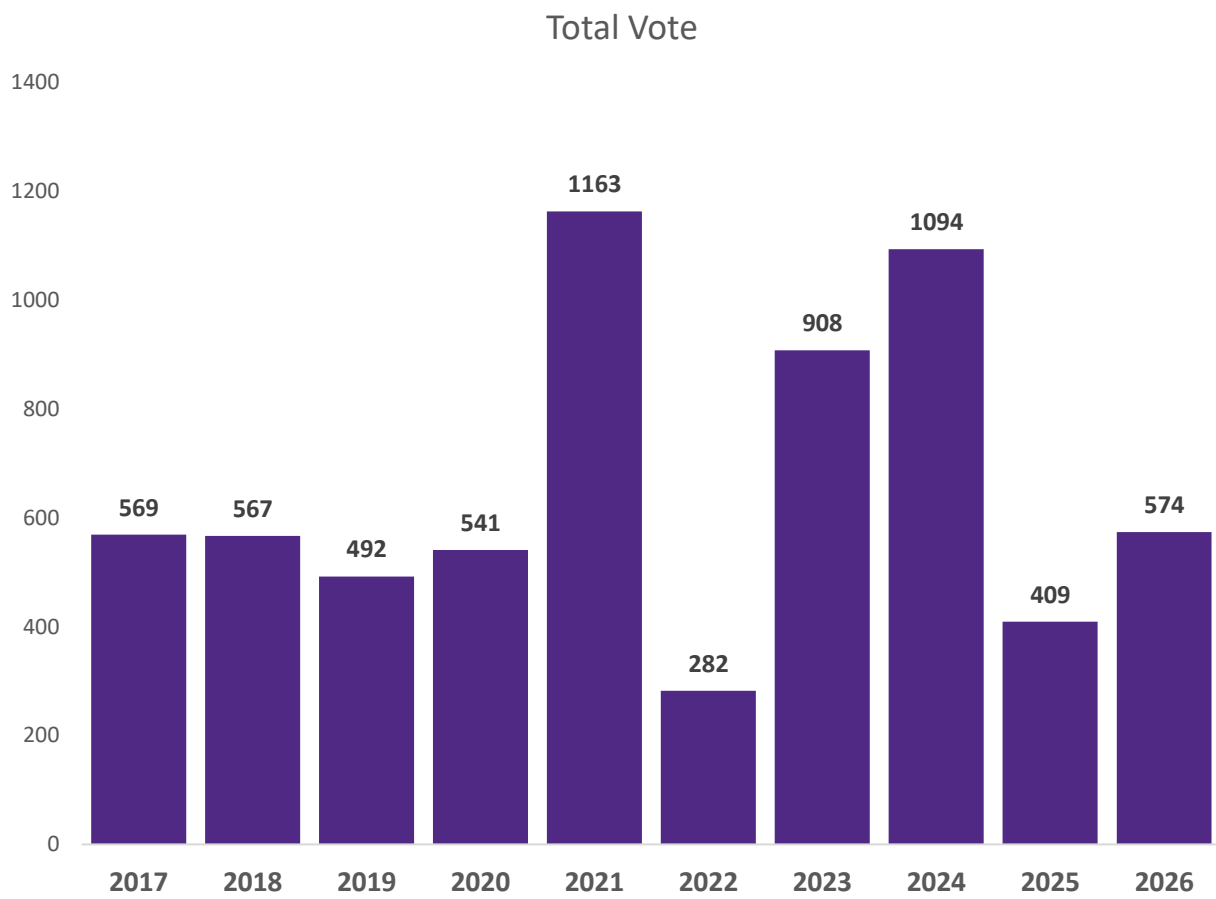
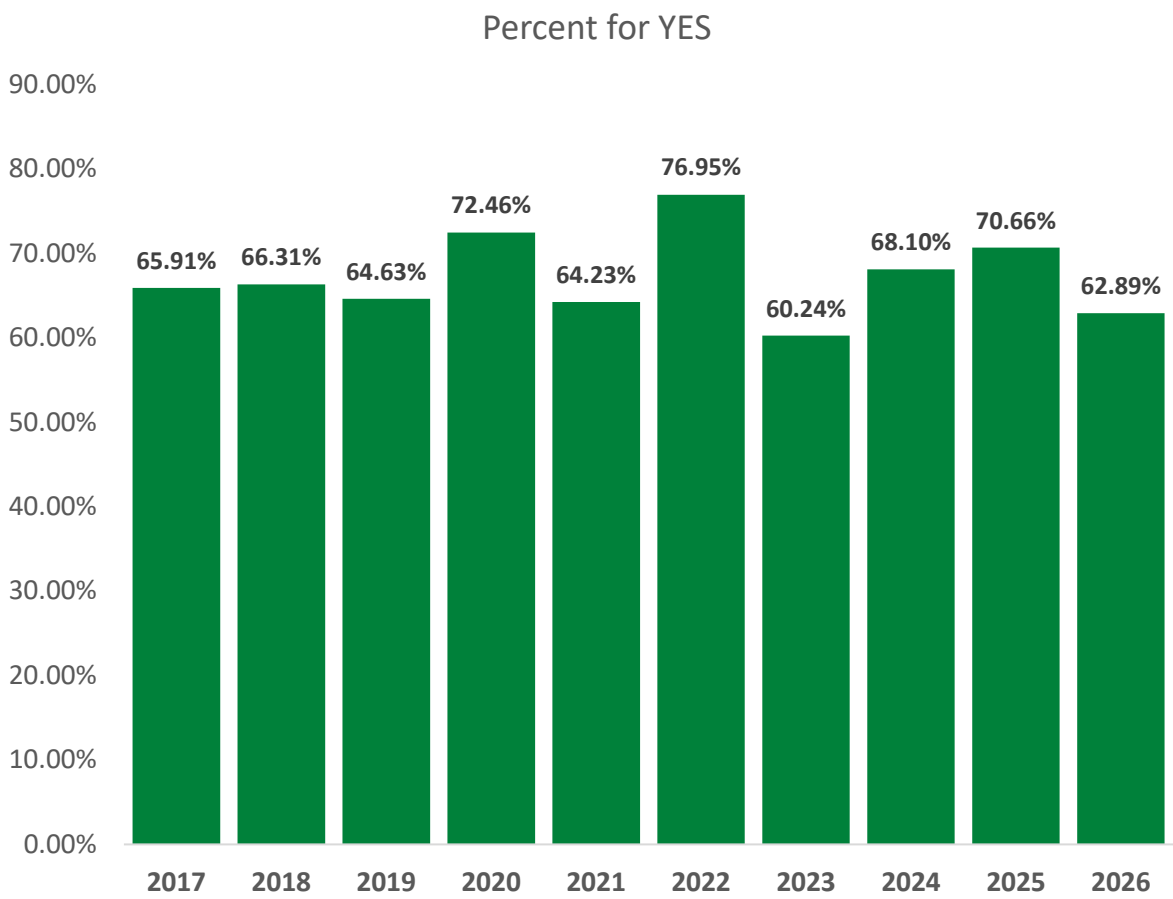
2025-2026 Foundation Aid (As of November 2025)	\$5,448,594
2026-2027 Foundation Aid Estimate based on current law	<u>\$5,448,594</u>
Change in Foundation Aid	\$0

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

