

# 2026-2027 BUDGET PLANNING

MARCH 10, 2026



# 2026-2027 EXPENSE BUDGET

## Component Budget

### Administrative

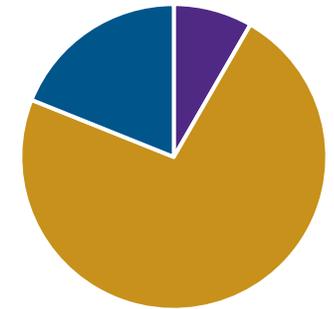
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### Program

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



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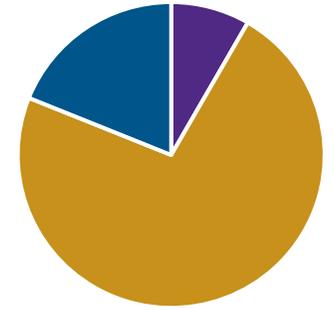
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# ADMINISTRATIVE BUDGET (DRAFT)

## ADMINISTRATIVE

FUNCTION	BUDGET OBJECT	2025-2026	2026-2027	\$ DIFFERENCE	% DIFFERENCE
A 1010	Board of Education	\$48,610.00	\$59,090.00	\$10,480.00	21.56%
A 1040	District Clerk	\$5,900.00	\$5,950.00	\$50.00	0.85%
A 1060	District Meeting	\$500.00	\$750.00	\$250.00	50.00%
A 1240	Chief School Administrator	\$250,710.00	\$257,174.00	\$6,464.00	2.58%
A 1310	Business Administration	\$374,805.00	\$383,729.00	\$8,924.00	2.38%
A 1320	Auditing	\$20,000.00	\$20,000.00	\$0.00	0.00%
A 1345	Purchasing	\$8,027.00	\$8,268.00	\$241.00	3.00%
A 1380	Fiscal Agent Fees	\$9,070.00	\$10,000.00	\$930.00	10.25%
A 1420	Legal	\$40,000.00	\$40,000.00	\$0.00	0.00%
A 1430	Personnel	\$45,000.00	\$43,000.00	-\$2,000.00	-4.44%
A 1460	Records Management	\$1,000.00	\$1,000.00	\$0.00	0.00%
A 1480	Public Information and Services	\$99,758.00	\$102,706.00	\$2,948.00	2.96%
A 1622	School Resource Officer	\$73,143.00	\$109,643.00	\$36,500.00	49.90%
A 1680	Data Processing	\$111,300.00	\$114,639.00	\$3,339.00	3.00%
A 1910	Insurance	\$87,340.00	\$104,808.00	\$17,468.00	20.00%
A 1981	BOCES Administrative	\$100,209.00	\$103,716.00	\$3,507.00	3.50%
A 2010	Curriculum Development and Supervision	\$10,000.00	\$10,000.00	\$0.00	0.00%
A 2020	Supervision-Regular School	\$335,683.00	\$319,713.00	-\$15,970.00	-4.76%
A 2060	Research, Planning & Evaluation	\$4,000.00	\$4,000.00	\$0.00	0.00%
A 2070	Inservice Training	\$97,550.00	\$100,177.00	\$2,627.00	2.69%
	<b>TOTAL ADMINISTRATIVE</b>	<b>\$1,722,605.00</b>	<b>\$1,798,363.00</b>	<b>\$75,758.00</b>	<b>4.40%</b>

PRELIMINARY BUDGET IS DRAFT  
Expect adjustments. Budget not final.

# ADMINISTRATIVE BUDGET (DRAFT)

- BOE added increased policy service
- Annual increases of contracts and personnel
- SRO service is being covered by county, but will need to be covered by school budget
- Insurance rates are higher than standard 3% increase
  - Increases near double digit anticipated

# 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	\$287,160	-\$39,480	-12.09%
BOCES	\$837,462	\$1,039,492	\$202,030	24.12%
SPECIAL SERVICES	\$0	\$0	\$0	0.00%
HIGH COST EXCESS COST	\$119,082	\$212,093	\$93,011	78.11%
PRIVATE EXCESS COST	\$167,890	\$172,892	\$5,002	2.98%
HARDWARE & TECHNOLOGY	\$9,740	\$9,468	-\$272	-2.79%
SOFTWARE , LIBRARY, TEXTBOOK	\$50,295	\$49,336	-\$959	-1.91%
TRANSPORTATION INCLUDING SUMMER	\$1,379,496	\$1,320,110	-\$59,386	-4.30%
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>\$11,670,313</b>	<b>\$1,662,557</b>	<b>16.61%</b>
<b>TOTAL GENERAL FUND AID</b>	<b>\$10,007,756</b>	<b>\$11,670,313</b>	<b>\$1,662,557</b>	<b>16.61%</b>
<b>TOTAL GENERAL FUND AID (MINUS PRE-K)</b>	<b>\$9,681,116</b>	<b>\$11,383,153</b>	<b>\$1,702,037</b>	<b>17.58%</b>



# STATE AID ESTIMATED DIFFERENCE JANUARY TO FEBRUARY

STATE AID FOR 2026-2027 BUDGET	2025-2026	2026-2027	\$ CHANGE	% CHANGE
FOUNDATION AID	\$5,503,079	\$5,503,079	\$0	0.00%
FULL DAY K CONVERSION	\$0	\$0	\$0	0.00%
UNIVERSAL PRE-KINDERGARTEN	\$320,000	\$287,160	-\$32,840	-10.26%
BOCES	\$1,045,614	\$1,039,492	-\$6,122	-0.59%
SPECIAL SERVICES	\$0	\$0	\$0	0.00%
HIGH COST EXCESS COST	\$212,465	\$212,093	-\$372	-0.18%
PRIVATE EXCESS COST	\$174,786	\$172,892	-\$1,894	-1.08%
HARDWARE & TECHNOLOGY	\$9,696	\$9,468	-\$228	-2.35%
SOFTWARE , LIBRARY, TEXTBOOK	\$50,915	\$49,336	-\$1,579	-3.10%
TRANSPORTATION INCLUDING SUMMER	\$1,321,970	\$1,320,110	-\$1,860	-0.14%
BUILDING + BUILDING REORG INCENTIVE	\$3,076,683	\$3,076,683	\$0	0.00%
OPERATING REORG INCENTIVE	\$0	\$0	\$0	0.00%
<b>SUBTOTAL</b>	<b>\$11,715,208</b>	<b>\$11,670,313</b>	<b>-\$44,895</b>	<b>-0.38%</b>
<b>TOTAL GENERAL FUND AID</b>	<b>\$11,715,208</b>	<b>\$11,670,313</b>	<b>-\$44,895</b>	<b>-0.38%</b>
<b>TOTAL GENERAL FUND AID (MINUS PRE-K)</b>	<b>\$11,395,208</b>	<b>\$11,383,153</b>	<b>-\$12,055</b>	<b>-0.11%</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



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

- Assumption of increased Building aid for Construction debt
- Foundation aid started at 1% as a due minimum
- Currently assuming 2.9% tax levy increase to help fill gap

## Expense

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

# TENTATIVE BUDGET PLANNING SCHEDULE

January 06, 2026	Budget Planning
February 03, 2026	Capital, Tax Cap, State Aid
March 10, 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

