

2026-2027 BUDGET PLANNING

MARCH 24, 2026



2026-2027 EXPENSE BUDGET

Component Budget

Administrative

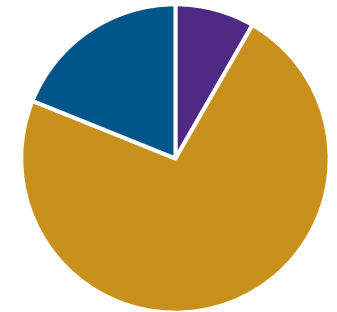
Includes BOCES administrative costs and central data processing; salaries and benefits of administrators, supervisors and administrative clerical staff; school board costs; tax collection; legal and auditing costs; property insurance costs.

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

Administrative

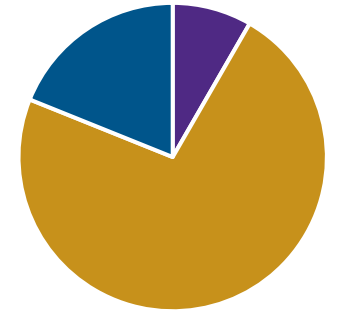
Includes BOCES administrative costs and central data processing; salaries and benefits of administrators, supervisors and administrative clerical staff; school board costs; tax collection; legal and auditing costs; property insurance costs.

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

PROGRAM BUDGET (DRAFT)

FUNCTION	BUDGET OBJECT	2025-2026	2026-2027	\$ DIFFERENCE	% DIFFERENCE
A 2110	Teaching Regular School	\$4,637,642.00	\$4,535,384.00	-\$102,258.00	-2.20%
A 2250	Special Education (Students w/Disabilities)	\$2,568,689.00	\$2,889,383.00	\$320,694.00	12.48%
A 2259	English as New Language (ENL)	\$0.00	\$56,253.00	\$56,253.00	0.00%
A 2280	Occupational Education	\$386,164.00	\$399,680.00	\$13,516.00	3.50%
A 2610	School Library & Audiovisual	\$117,543.00	\$118,082.00	\$539.00	0.46%
A 2630	Computer Assisted Instruction	\$636,793.00	\$649,537.00	\$12,744.00	2.00%
A 2805	Attendance Regular School	\$76,822.00	\$79,895.00	\$3,073.00	4.00%
A 2810	Guidance Regular Day	\$189,766.00	\$267,579.00	\$77,813.00	41.00%
A 2815	Health Services	\$140,762.00	\$144,265.00	\$3,503.00	2.49%
A 2820	Psychological Services	\$71,750.00	\$79,920.00	\$8,170.00	11.39%
A 2825	Social Worker Services	\$166,693.00	\$101,800.00	-\$64,893.00	-38.93%
A 2850	CoCurricular Activities	\$75,000.00	\$75,000.00	\$0.00	0.00%
A 2855	Athletics	\$263,206.00	\$262,319.00	-\$887.00	-0.34%
A 5510	District Transportation	\$1,372,409.00	\$1,482,961.00	\$110,552.00	8.06%
A 5530	Transportation Garage	\$71,000.00	\$71,000.00	\$0.00	0.00%
A 9010	Employee Retirement System	\$295,000.00	\$320,000.00	\$25,000.00	8.47%
A 9020	NYS Teacher Retirement System	\$560,000.00	\$575,000.00	\$15,000.00	2.68%
A 9030	Social Security	\$575,000.00	\$590,000.00	\$15,000.00	2.61%
A 9040	Workers Compensation	\$36,600.00	\$36,600.00	\$0.00	0.00%
A 9050	Unemployment Insurance	\$20,000.00	\$20,000.00	\$0.00	0.00%
A 9060	Health Insurance	\$2,721,101.00	\$2,983,367.00	\$262,266.00	9.64%
A 9070	Disability Insurance	\$5,000.00	\$5,000.00	\$0.00	0.00%
A 9901	Transfers for Lunch & Special Aid	\$65,000.00	\$65,000.00	\$0.00	0.00%
A 9950	Transfer to Capital	\$0.00	\$0.00	\$0.00	0.00%
	TOTAL PROGRAM	\$15,051,940.00	\$15,808,025.00	\$756,085.00	5.02%

DRAFT

PRELIMINARY BUDGET IS DRAFT
Expect adjustments. Budget not final.

INSTRUCTIONAL BUDGET REALIGNMENTS

To ensure state reporting accuracy and meet evolving student needs, the following budgetary shifts are reflected in the budget:

- **Coding Correction (A2110 to A2250):** Decreased *Regular School* expenses and increased *Students with Disabilities* to accurately reflect Special Education staffing placements.
- **ENL Program Formalization (A2259):** Established a dedicated budget line for English as a New Language (ENL) to support our current instructional staff and state compliance. Currently serves six students.
- **Guidance Alignment (A2810):** Reallocated a staff member from social worker budget line to the *Guidance Counselor* line to align with professional certification and state reporting requirements.

INSTRUCTIONAL ADDITIONS TO BUDGET

- **School Monitor (HS):** Increase of non-instructional salary for a new position that will serve as In School Suspension / Hall Monitor
- **BOCES Services:** Continued use of aidable services to assist in instructional support
- **Special Education Teacher:** Special Education Teacher position to be created for an 8:1:2 class in the elementary school instead of sending students to outplacements.
- **Transportation Efficiency:** Expanded the Transportation budget to restructure a Full-Time Mechanic's Helper/Bus Driver position, addressing both fleet maintenance and route coverage.
- **Health Insurance Premiums:** A 10% increase has been factored into the 2026-27 budget based on current industry rate projections and regional consortium estimates.

BOCES

- BOCES aid generated to the district for 2024-25 services: **\$924,498**
- District budget comprised of BOCES services: **10%**
- For every dollar spent on BOCES aidable services the district received back an estimated **53%**
- District share of BOCES administrative budget: **1.03%**

Number of district students attending:

- Career & Technical Education: **36**
- Special Education: **3**

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%
SUBTOTAL	\$10,007,756	\$11,670,313	\$1,662,557	16.61%
TOTAL GENERAL FUND AID	\$10,007,756	\$11,670,313	\$1,662,557	16.61%
TOTAL GENERAL FUND AID (MINUS PRE-K)	\$9,681,116	\$11,383,153	\$1,702,037	17.58%



STATE AID ESTIMATED DIFFERENCE

NO MODIFICATION SINCE MARCH 10

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%
SUBTOTAL	\$11,715,208	\$11,670,313	-\$44,895	-0.38%
TOTAL GENERAL FUND AID	\$11,715,208	\$11,670,313	-\$44,895	-0.38%
TOTAL GENERAL FUND AID (MINUS PRE-K)	\$11,395,208	\$11,383,153	-\$12,055	-0.11%



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
Prior Year Exemptions:	
Torts and Judgements	- \$ -
Local Capital Levy Share	- \$ 448,447
Adjusted Prior Year Tax Levy	\$ 8,874,632
Allowable Levy Growth Factor (2% or CPI)	x 1.02
	\$ 9,052,124
Projected PILOTS	- \$ 16,250.00
Available Carryover	+ \$ -
Tax Levy Limit	\$ 9,035,874
Current Year Exemptions:	
Torts and Judgements	
ERS Exemption	+ \$ -
TRS Exemption	+ \$ -
Local Capital Levy Share	+ \$ 503,729
Maximum Allowable Tax Levy	\$ 9,539,603
Allowable Dollar Increase	\$ 272,129
Allowable % Increase	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	\$38.01
\$200,000	\$2,621.21	\$2,697.23	\$6.33	\$76.02
\$300,000	\$3,931.82	\$4,045.84	\$9.50	\$114.02
\$400,000	\$5,242.42	\$5,394.45	\$12.67	\$152.03

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

SCHOOL BUS PURCHASE BOND PROPOSITION



School Bus Debt Borrowing Proposition

Proposition to borrow at a maximum of \$325,000 for the purchase of two school buses for replacements.



Note: This is a capital portion of the budget, but was not ready when Capital was discussed.

BUS REPLACEMENT PLANS

2025-2026

- September 2025 removed 65 passenger #151
- March 2026 removed 6 passenger SUV #146 & 30 Passenger #154

2026-2027

- 2026 Replacement Plan to remove rusted frame buses
 - 65 Passenger #157
 - 20 Passenger #159

TYPE	COUNT
71 Passenger	5
65 Passenger	8
40 Passenger	1
30 Passenger	8
20 Passenger	1
14 with wheelchair	2
6 Passenger SUV	2

Reduction of purchasing over past few years has brought fleet from 30 buses to 27

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.
- No cuts to programs or staffing

CURRENT ESTIMATED BUDGET

DRAFT

EXPENSE BUDGET

COMPONENT	2025-2026	2026-2027	\$ DIFFERENC	% DIFFERENC
ADMINISTRATIVE	\$1,722,605	\$1,793,763	\$71,158	4.13%
CAPITAL	\$3,911,455	\$5,464,212	\$1,552,757	39.70%
PROGRAM	\$15,051,940	\$15,808,025	\$756,085	5.02%
TOTAL BUDGET	\$20,686,000	\$23,066,000	\$2,380,000	11.51%

DRAFT

REVENUE BUDGET

PROJECTED REVENUE	CURRENT BUDGET	PROPOSED BUDGET	\$ INCREASE	% INCREASE
REAL PROPERTY TAXES	\$9,267,474	\$9,536,232	\$268,758	2.90%
PILOTS	\$0	\$16,250	\$16,250	0.00%
STATE AID	\$9,681,116	\$11,383,153	\$1,702,037	17.58%
OTHER	\$486,000	\$486,000	\$0	0.00%
TRANSFERS	\$0	\$0	\$0	0.00%
MEDICAID	\$30,000	\$30,000	\$0	0.00%
SUBTOTAL	\$19,464,590	\$21,451,635	\$1,987,045	10.21%
FUND BALANCE APPROPRIATION	\$1,121,410	\$1,364,365	\$242,955	21.67%
RESERVE APPROPRIATION	\$100,000	\$250,000	\$150,000	150.00%
REVENUE BUDGET TOTAL	\$20,686,000	\$23,066,000	\$2,380,000	11.51%



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



INSTRUCTIONAL SUMMARY

- ✓ **Continued support for all student programs**
 - ✓ **No staff cuts**
- ✓ **Proposed Tax Levy Increase: 2.9%**
(Tax Levy Limit 2.92%)

Board of Education Budget Adoption April 21

BUDGET VOTE TUESDAY MAY 19

BOARD OF EDUCATION QUESTIONS



Board of Education Questions, Comments, & Discussion

