BoE Budget Presentation

Executive Budget - State Aid Projection
Tax Cap Compliance
25-26 Enrollment & Staffing

Feb 9, 2026

Current 26-27 Projected State Aid Revenues

Comparison - 25-26 Legislative Budget to 26-27 Executive Budget, dated 1/20/26				
	25-26 Legislative Budget 5/6/25	26-27 Executive Budget 1/20/26	Increase (Decrease)	% Change
Foundation Aid	5,095,270	5,146,222	50,952	1.00%
Universal Pre-Kindergarten	108,000	200,000	92,000	85.19%
BOCES	619,660	1,019,232	399,572	64.48%
High Cost/Excess Cost	16,548	11,254	(5,294)	-31.99%
Private Excess Cost	20,789	22,547	1,758	8.46%
Hardware & Technology	4,542	3,945	(597)	-13.14%
Software, Library & Textbook	47,574	48,835	1,261	2.65%
Transportation	1,363,139	1,291,941	(71,198)	-5.22%
Building	619,587	474,923	(144,664)	-23.35%
High Tax Aid	426,016	426,016	0	0.00%
Supplemental Pub Excess Cost	16,330	16,330	0	0.00%
NY State Aid Projection	8,337,455	8,661,245	323,790	3.88%
Minus: Universal Pre-K Grant	(108,000)	(200,000)	(92,000)	85.19%
Sub-total Aid Projection	8,229,455	8,461,245	231,790	2.82%

Real Property Tax Levy Limit Compliance

Aka “Tax Cap”

What is our Real Property Tax Levy Limit?

With some exceptions, the State's Property Tax Levy Limit restricts the amount school districts can increase property taxes to the lower of:

- two percent; OR
- the rate of inflation, currently 2.63%

PLUS a local Tax Base Growth Factor:

- GWL's fiscal year 2026-2027 = 1.0011

School Boards, citizens and the Office of the New York State Comptroller (OSC) play important roles in the process.

- Schools must report to OSC:
    - the information necessary to calculate their tax levy limit; and
    - whether they plan to stay within the Tax Levy Limit.
- Voters in school districts can override the cap with a 60% vote.

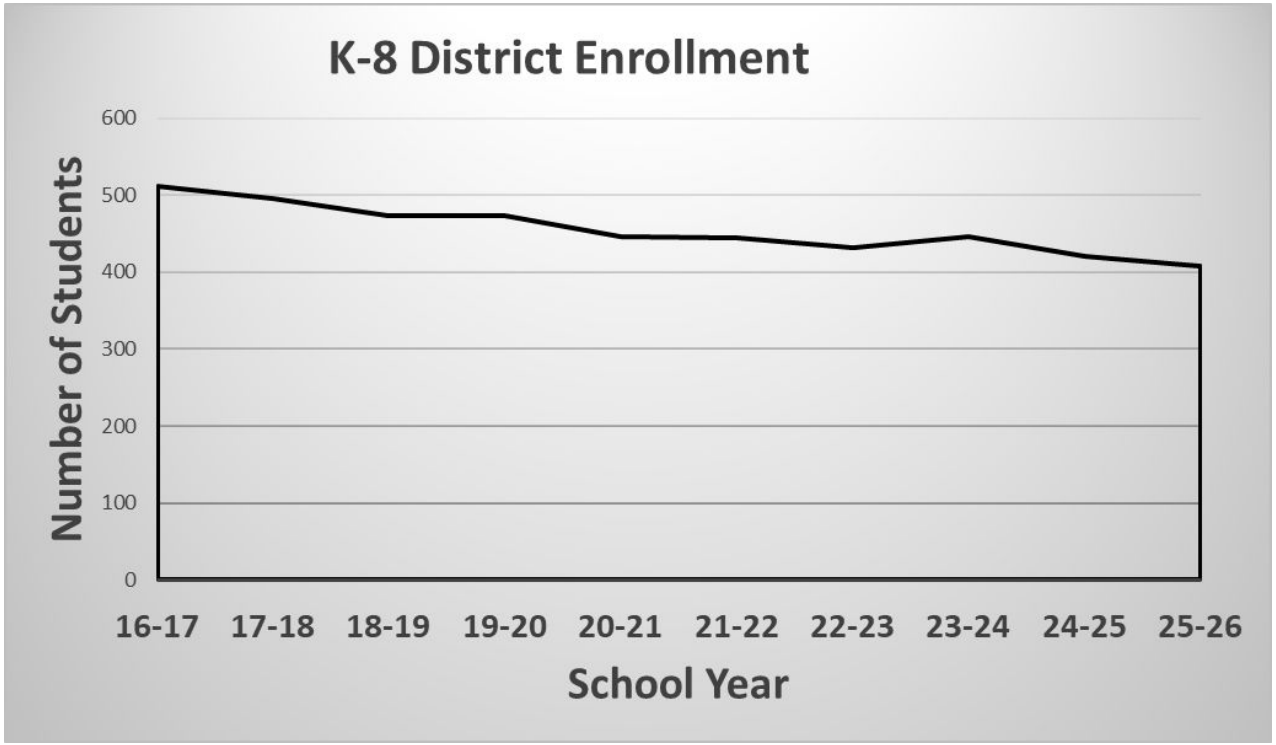
On the Agenda - Property Tax Levy Limit

Property Tax Levy Limit Calculation for 26-27		
Real Property Tax Levy - Prior Year	18,371,273	
Increase due to inflation	388,038	2.11%
Tax Levy Limit	18,759,311	
Add: Available carryover from prior year	219,722	
Add: Capital Tax Levy Exclusion	287,113	
Maximum Allowable Tax Levy	19,266,146	4.87%

Enrollment & Staffing Update

PreK-8: ES & MS School Enrollment 25-26

As of 2/26



Total PreK-8 25-26 School Enrollment = 407

Data up through 22-23 is K-8, PreK established 23-24

25-26 Student Enrollment PreK - 8th

As of 2/26

	K-8 In-District	Out of District SPED & Homebound	Private	Home School	TOTAL
UPK	36				36
K	33	7	0	0	40
1	31	4	0	1	36
2	40	1	1	0	42
3	54	1	0	1	56
4	44	2	3	0	49
5	33	1	3	3	40
6	46	1	3	1	51
7	48	1	3	1	53
8	42	2	1	4	49
K-8 Totals	407	20	14	11	452

95% of Potential Students Enroll in Our Public Education (427/452)

High School Enrollment 25-26

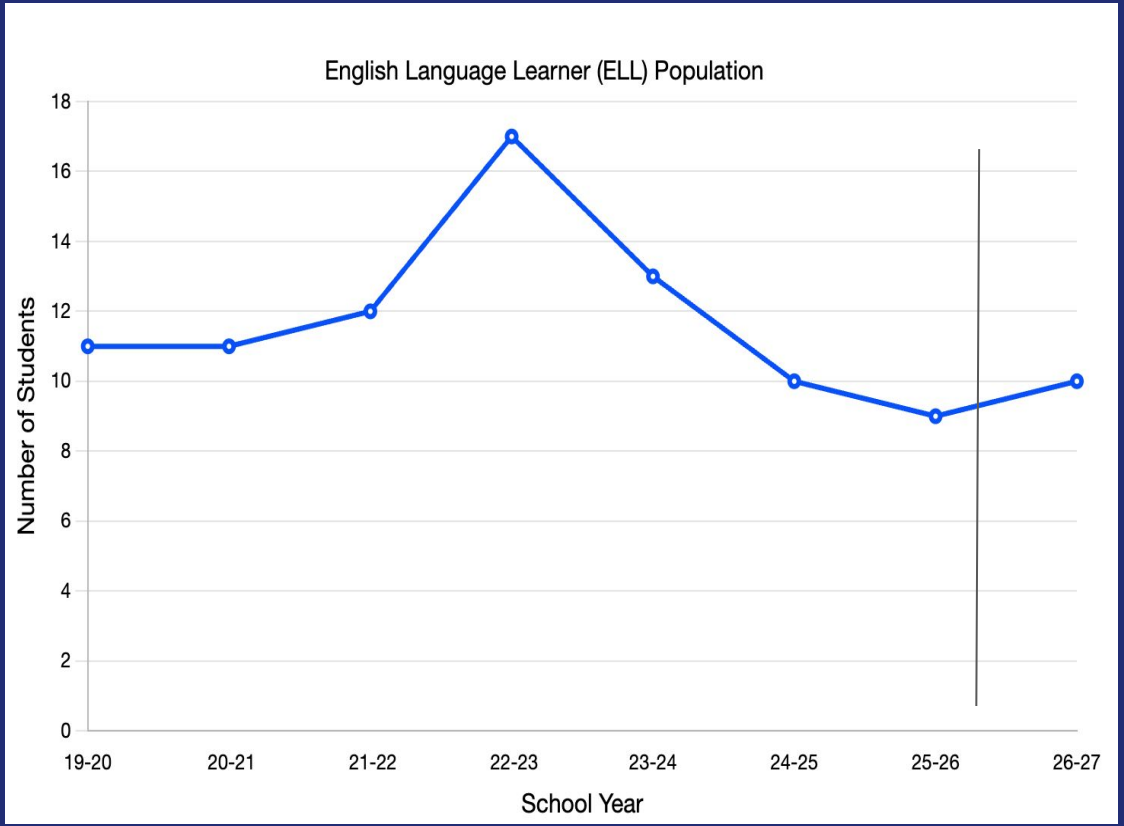
As of 2/26

Grade	Warwick	Chester	HS Out of District SPED/ Homebound	Private	Home School	Total
9	55	6		1	1	63
10	60	8	2	3	2	75
11	41	4		4	2	51
12	53	7	9	6	2	77
Total Enrollment	209	25	11	14	7	266

92% of Potential High School Students Enroll in Public Education (245/266)

Total K-12 Resident Students = 718

English Language Learners (ELL) Population as of 2/26



(projected based on current enrollment & fall registrations)

Once NYSESLAT scores are in & kindergarten screening, we will have a better idea of numbers. These will not be available until **after budget season**.

Projected ES & MS Enrollment 26-27

As of 2/26

Projected 26-27 Enrollment By Grade

25-26 Enrollment		Total # Students	Self-Contained/ Special Class	Regular Education Classes
36	**UPK**	*? (28 applicants so far)*	*n/a*	TBD
33	**K**	51	TBD	
31	**1**	33	3	**30**
40	**2**	31	0	**31**
54	**3**	40	4	**36**
44	**4**	54	6	**48**
33	**5**	44	4	**40**
46	**6**	33	3	**30**
48	**7**	46	4	**42**
42	**8**	48	2	**46**

Special Education Overview 25-26 year

as of 2/26

Demographics	504	IEP District	IEP Out of District and Homebound/Home School
K-8 Students	34	58	22 19 OOD 2 Homeschool 1 Homebound
Chester	4	11	5
Warwick	15	42	5

PreK-8 Regular Ed Instructional/Specials/Support Staffing

	25-26	26-27
Elementary Teachers PreK-6 (Classroom,RTI, K-6 Spanish, K-5 PLTW, Leap)	25.5	25.5
Specials (*art,music,PE,PLTW, Library)*	9	9
TOSAs: Instructional Coach PreK-8	1	1
7/8 English	1	1
7/8 Math	1	1
7/8 Social Studies	1	1
7/8 Science	1	1
7/8 Spanish	1	1
Guidance	2	2
Teaching Assistants PreK-8	16	16
Recess Aides	8	8

PreK-8 Special Education Staffing
Building and District Administration

	25-26	26-27
TOSA - CSE Chair	1	1
Related Service Providers (Psychologists, Speech Therapists, Physical Therapist/contracted)	4.1	4.1
Special Education Teachers	10	10
Nurse	2	2
ELL Teacher	1.5	1.5
Assistant Superintendent	1	1
MS Principal	1	1
ES Principal	1	1
Assistant Principal	1	1

Thank You


A Community That Works
Greenwood Lake UFSD
Learns & Succeeds Together