

Holland Central School District

2026-2027 BUDGET PRESENTATION

#1
January 26, 2026



Draft Tax Levy 2026-27

- **Tax Levy:** \$9,353,183
- **Increase % from 25-26:** 3.68
- **Increase \$ from 25-26:** \$331,722
- Does **NOT** require supermajority vote

Formula for Determining Tax Levy Limit: School Districts

Base Formula																																			
$\left(\left(\begin{array}{c} \text{Total taxes levied for prior fiscal year} \\ 9,021,461 \end{array} + \begin{array}{c} \text{Prior year reserve offset} \\ 0 \end{array} - \begin{array}{c} \text{Reserve amount (including interest earned)} \\ 0 \end{array} \right) \times \begin{array}{c} \text{Tax base growth factor}^1 \\ 1.0084 \end{array} \right) + \begin{array}{c} \text{PILOTs receivable in the prior fiscal year} \\ 0 \end{array} - \begin{array}{c} \text{Capital tax levy exclusion, prior fiscal year} \\ 734,323 \end{array} - \begin{array}{c} \text{Tort exclusion, prior fiscal year} \\ 0 \end{array}$																																			
$\times \begin{array}{c} \text{Allowable levy growth factor (1.00 to 1.02)}^2 \\ 1.0058 \end{array} - \begin{array}{c} \text{PILOTs receivable in coming fiscal year} \\ 0 \end{array} + \begin{array}{c} \text{Available carryover, if any} \\ 0 \end{array} = \text{Tax Levy Limit}$																																			
$8,411,423$																																			
+ Exclusions																																			
<table border="0"> <tr> <td rowspan="2">Tax Levy Limit</td> <td>+</td> <td>Tax levy necessary for expenditures resulting from court orders/judgments arising out of tort actions for any amount in excess of 5% of the total taxes levied in the prior fiscal year</td> <td>+</td> <td>Capital tax levy</td> <td>+</td> <td>Tax levy necessary to pay for increases to the system average actuarial contribution rate (ERS) or normal contribution rate (TRS) of pension funds over 2 percentage points</td> <td>=</td> <td>Tax Levy Limit, with Exclusions (if applicable)³</td> </tr> <tr> <td></td> <td></td> <td></td> <td>941,760</td> <td></td> <td></td> <td></td> <td>\$9,353,183</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>3.68%</td> </tr> </table>										Tax Levy Limit	+	Tax levy necessary for expenditures resulting from court orders/judgments arising out of tort actions for any amount in excess of 5% of the total taxes levied in the prior fiscal year	+	Capital tax levy	+	Tax levy necessary to pay for increases to the system average actuarial contribution rate (ERS) or normal contribution rate (TRS) of pension funds over 2 percentage points	=	Tax Levy Limit, with Exclusions (if applicable) ³				941,760				\$9,353,183									3.68%
Tax Levy Limit	+	Tax levy necessary for expenditures resulting from court orders/judgments arising out of tort actions for any amount in excess of 5% of the total taxes levied in the prior fiscal year	+	Capital tax levy	+	Tax levy necessary to pay for increases to the system average actuarial contribution rate (ERS) or normal contribution rate (TRS) of pension funds over 2 percentage points	=	Tax Levy Limit, with Exclusions (if applicable) ³																											
				941,760				\$9,353,183																											
								3.68%																											

January 2026 Aid Run

MOD ED: 0056C DB ED: 0056C STATE OF NEW YORK
COUNTY - ERIE 2026-27 STATE AID PROJECTIONS
2025-26 AND 2026-27 AIDS PAYABLE UNDER SECTION 3609 PLUS OTHER

DISTRICT CODE	141604	141701	141800
DISTRICT NAME	FRONTIER	HOLLAND	LACKAWANNA
2025-26 BASE YEAR AIDS:			
FOUNDATION AID	33,317,760	7,495,550	49,170,513
FULL DAY K CONVERSION	0	0	0
UNIVERSAL PRE-KINDERGARTEN	1,377,442	205,725	2,004,182
BOCES	3,518,496	1,122,705	2,821,879
SPECIAL SERVICES	0	0	0
HIGH COST EXCESS COST	782,377	130,060	690,419
PRIVATE EXCESS COST	1,454,491	268,630	2,125,493
HARDWARE & TECHNOLOGY	74,572	9,310	66,417
SOFTWARE LIBRARY TEXTBOOK	377,031	60,133	251,201
TRANSPORTATION INCL SUMMER	4,046,208	953,749	4,390,784
BUILDING + BLDG REORG INCENT	6,222,337	1,474,300	3,450,012
OPERATING REORG INCENTIVE	0	0	0
CHARTER SCHOOL TRANSITIONAL	0	0	1,701,450
ACADEMIC ENHANCEMENT	0	0	0
HIGH TAX AID	0	0	0
SUPPLEMENTAL PUB EXCESS COST	0	0	0
TOTAL	51,170,714	11,720,162	66,672,350
2026-27 ESTIMATED AIDS:			
FOUNDATION AID	33,650,937	7,570,505	50,818,260
FULL DAY K CONVERSION	0	0	0
UNIVERSAL PRE-KINDERGARTEN	1,595,000	400,000	2,025,058
BOCES	3,573,442	1,212,059	2,943,328
SPECIAL SERVICES	0	0	0
HIGH COST EXCESS COST	545,156	144,473	474,532
PRIVATE EXCESS COST	1,447,822	175,513	2,221,702
HARDWARE & TECHNOLOGY	69,029	9,675	59,484
SOFTWARE LIBRARY TEXTBOOK	380,688	60,902	248,231
TRANSPORTATION INCL SUMMER	5,181,694	1,075,651	4,783,399
BUILDING + BLDG REORG INCENT	6,232,210	1,546,907	3,450,012
OPERATING REORG INCENTIVE	0	0	0
CHARTER SCHOOL TRANSITIONAL	0	0	1,555,250
ACADEMIC ENHANCEMENT	0	0	0
HIGH TAX AID	0	0	0
SUPPLEMENTAL PUB EXCESS COST	0	0	0
TOTAL	52,675,978	12,195,685	68,579,256
% CHG 26-27 MINUS 25-26	1,505,264	475,523	1,906,906
% CHG TOTAL AID	2.94	4.06	2.86
% CHG FOUNDATION AID	333.177	74.955	1,647.747
% CHG FOUNDATION AID	1.00	1.00	3.35
25-26 AID PER 4YO PREK PUPIL	5,534.77	6,050.73	11,738.20
26-27 AID PER 4YO PREK PUPIL	10,000.00	10,000.00	15,860.88

NOTE: STATE AID ESTABLISHED BY EXECUTIVE BUDGET FOR 6 DISTRICTS WITH INCOMPLETE DATA.

Foundation Aid

Select Your School District

HOLLAND



2026-27 Executive Budget Foundation Aid Estimates for the Holland Central School District

A. Foundation Aid Estimates (as of Jan 2026)

INTENTIONALLY LEFT BLANK

2025-26 Foundation Aid \$7,495,550

2026-27 Foundation Aid Estimate \$7,570,505

Change \$74,955

% Change 1.0%

Save Harmless Information (if applicable)

Calculated Total Foundation Aid \$5,783,325

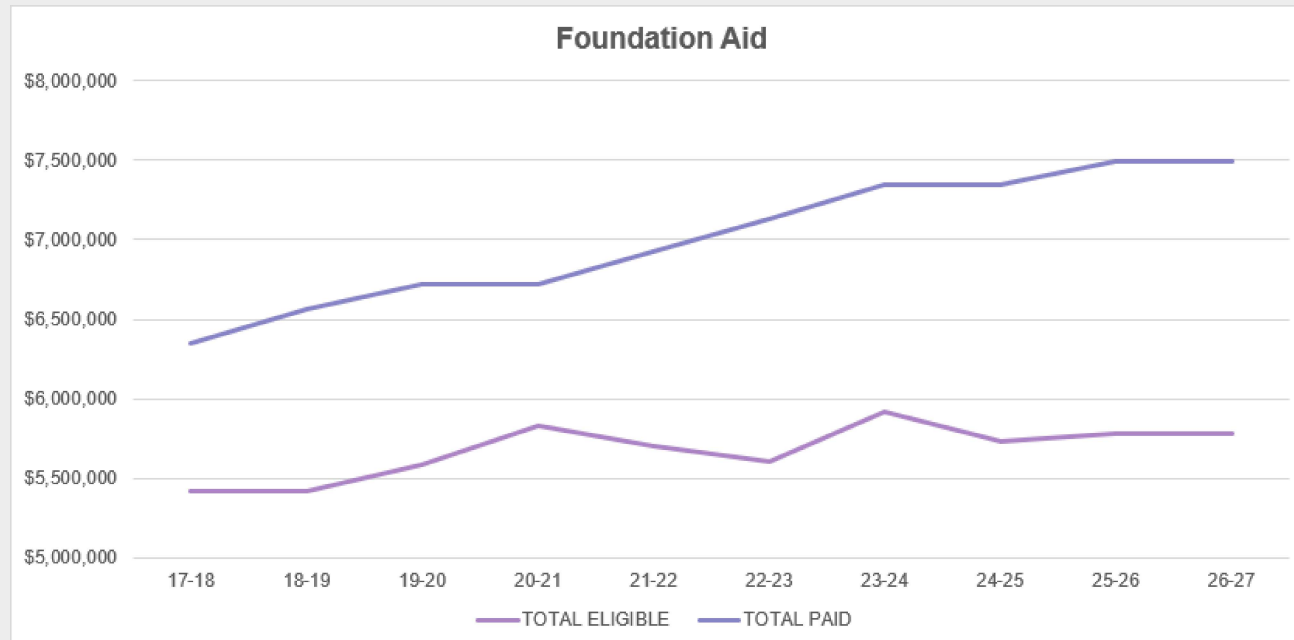
2026-27 Foundation Aid \$7,570,505

Amount of 'Save Harmless' \$1,787,180

Note: These are estimates from the Governor's Executive Budget proposal, and are not guaranteed to be the final Enacted Budget amount.

Foundation Aid

Foundation Aid Allocation by Formula **SHOULD** be: **\$5,783,325**



Draft 26-27 Revenues

	2025-2026	2026-2027	\$ Change
Interfund Transfers	\$187,500	\$165,000	(\$22,500)
Appropriated Fund Balance & Reserves	\$473,386	\$100,000	(\$373,386)
Misc. Revenues	\$586,830	\$619,200	\$32,370
Property Tax Levy	\$9,021,461	\$9,353,183	\$331,722
Sales Tax	\$1,076,000	\$1,076,000	-----
State Aid	\$11,720,162	\$11,795,685	\$75,523
Total	\$23,065,339	\$23,109,068	\$43,729



Vehicle Proposition

➤ Collins DH516, 34 Passenger Bus	\$116,197
➤ Collins DE516WR Wheelchair Bus	\$127,889
➤ Total Vehicle Proposition	\$244,086



Capital Reserve Proposition

- Authorize BOE to establish new 10-Year Capital Reserve
- Fund up to \$2,000,000
- Authorize transfer of remaining funds from 2021 Capital Reserve to new reserve



Next Steps

- Finalize tax cap calculation
- Review budget projections with departments and administrators
- Review reserves/unassigned fund balance
- Review BOCES projected contracts for 2026-27 (end of February)
- First Draft of Expenditure 26-27 Budget – February 2026 (Audit Committee)
- Second Draft of 26-27 – March 2026
- Adoption of 26-27 Budget – April 2026 (can be approved earlier)



Budget Vote

Budget Hearing

6:00pm May 5, 2026

HS Library

Budget Vote

7:00am – 8:00pm May 19, 2026 Community Center

Board of Education Seat

Two open seats for 5-year term to end in 2031

