



Poland Central School District
2026-2027 Budget
Draft #1 - February 26, 2026

General Fund Appropriations by Program					
	2025-2026 Current	2026-2027 Proposed	(Decrease) Increase	% Change	% of Total
PCS Admin	\$ 1,413,198	\$ 1,353,862	\$ (59,336)	-4.20%	7.32%
BOCES Admin & Capital Program	\$ 931,483	\$ 1,093,440	\$ 161,957	17.39%	5.91%
Capital	\$ 12,904,891	\$ 13,085,681	\$ 180,790	1.40%	70.75%
Total	\$ 18,294,097	\$ 18,494,719	\$ 200,622	1.10%	100%

General Fund Appropriations by Type					
Description	2025-2026 Current	2026-2027 Proposed	(Decrease) Increase	% Change	% of Total
Payroll	\$ 6,503,763	\$ 5,984,669	\$ (519,094)	-7.98%	32.36%
Benefits	\$ 4,202,334	\$ 4,358,759	\$ 156,425	3.72%	23.57%
Debt Service	\$ 1,264,000	\$ 1,263,100	\$ (900)	-0.07%	6.83%
BOCES Services	\$ 4,286,500	\$ 5,011,646	\$ 725,146	16.92%	27.10%
Equipment	\$ 109,500	\$ 28,500	\$ (81,000)	-73.97%	0.15%
Contractual	\$ 1,074,285	\$ 1,031,125	\$ (43,160)	-4.02%	5.58%
Supplies	\$ 328,000	\$ 274,300	\$ (53,700)	-16.37%	1.48%
Textbooks	\$ 50,000	\$ 32,020	\$ (17,980)	-35.96%	0.17%
Bus Purchases	\$ 375,715	\$ 410,600	\$ 34,885	9.28%	2.22%
Transfer to Capital	\$ 100,000	\$ 100,000	\$ -	0.00%	0.54%
TOTAL	\$ 18,294,097	\$ 18,494,719	\$ 200,622	1.10%	100.00%

General Fund Revenues					
SOURCE	2025-2026 Current	2026-2027 Proposed	(Decrease) Increase	% Change	% of Total
Property Tax	\$ 7,590,597	\$ 7,742,409	\$ 151,812	2.00%	41.86%
State Aid	\$ 8,713,869	\$ 8,749,544	\$ 35,675	0.41%	47.31%
Other	\$ 433,500	\$ 452,000	\$ 18,500	4.27%	2.44%
Fund Balance	\$ 1,556,131	\$ 1,550,766	\$ (5,365)	-0.34%	8.38%
TOTAL	\$ 18,294,097	\$ 18,494,719	\$ 200,622	1.10%	100.00%

Estimated True Tax Rate	\$ 10.57	\$ 9.99
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The Bottom Line	
Budget Change = 1.10%	
Property Tax Change = 2.00%	
Calculated Tax Levy Limit = TBD	

Administration

The administrative budget includes those expenses directly related to the functioning of the Superintendent's Office, Business Office, attorneys, auditors, BOCES Administration & Capital Charges, Supervision, Training, and the Board of Education and District Clerk.

Description	2025-2026 Current	2026-2027 Proposed	(Decrease) Increase	% Change	% of Total
Board of Education	\$ 11,500	\$ 6,100	\$ (5,400)	-46.96%	0.25%
Central Administration	\$ 239,200	\$ 244,144	\$ 4,944	2.07%	9.98%
Finance	\$ 305,367	\$ 181,780	\$ (123,587)	-40.47%	7.43%
Personnel & Legal	\$ 102,163	\$ 91,165	\$ (10,998)	-10.77%	3.73%
Central Services	\$ 83,210	\$ 77,205	\$ (6,005)	-7.22%	3.15%
Special Items/BOCES Capital	\$ 931,483	\$ 1,093,440	\$ 161,957	17.39%	44.68%
Supervision & Training	\$ 315,290	\$ 352,950	\$ 37,660	11.94%	14.42%
Employee Benefits	\$ 356,468	\$ 400,518	\$ 44,050	12.36%	16.37%
TOTAL	\$ 2,344,681	\$ 2,447,302	\$ 102,621	4.38%	100.00%

Program

The program budget includes those expenses directly related to the teaching of students. Those include teachers, instructional aides and other professional salaries, BOCES Charges, supplies, textbooks, special education costs, health and guidance services, co-curricular activities, and interscholastic athletics. The program area also includes transportation expenses directly related to the functioning of the bus garage and the operation of the bus fleet.

Description	2025-2026 Current	2026-2027 Proposed	(Decrease) Increase	% Change	% of Total
Inservice Training	\$ 110,834	\$ 84,850	\$ (25,984)	-23.44%	0.65%
Teaching Regular School	\$ 4,404,279	\$ 4,161,385	\$ (242,894)	-5.51%	31.80%
Handicapped Instruction	\$ 1,912,150	\$ 2,118,210	\$ 206,060	10.78%	16.19%
Occupational Education	\$ 527,010	\$ 657,365	\$ 130,355	24.73%	5.02%
Teaching Special Schools	\$ 29,653	\$ 30,940	\$ 1,287	4.34%	0.24%
Instructional Media	\$ 783,174	\$ 775,630	\$ (7,544)	-0.96%	5.93%
Pupil Services	\$ 687,730	\$ 710,012	\$ 22,282	3.24%	5.43%
Pupil Transportation	\$ 912,895	\$ 890,175	\$ (22,720)	-2.49%	6.80%
Employee Benefits	\$ 3,537,166	\$ 3,657,114	\$ 119,948	3.39%	27.95%
TOTAL	\$ 12,904,891	\$ 13,085,681	\$ 180,790	1.40%	100.00%

Capital

The capital budget includes Operations and Maintenance expenses including salaries, fringe benefits, utilities, and supplies directly related to the cleaning, janitorial services and maintenance of the District's building and grounds. School Bus purchases are also included in this section. A portion of our bus purchase expense is offset by Transportation Aid from the State of New York. Also in this section of the budget are principal and interest costs related to the borrowing for our capital improvement projects. To offset a portion of this expense the district receives Building Aid from the State of New York. The final piece of this budget is a transfer to capital for ongoing building improvements.

Description	2025-2026 Current	2026-2027 Proposed	(Decrease) Increase	% Change	% of Total
Operations & Maintenance	\$ 904,360	\$ 784,574	\$ (119,786)	-13.25%	26.49%
Security of Plant	\$ 50,000	\$ 60,000	\$ 10,000	20.00%	2.03%
Special Items	\$ 1,500	\$ 1,000	\$ (500)	-33.33%	0.03%
Employee Benefits	\$ 348,950	\$ 342,462	\$ (6,488)	-1.86%	11.56%
Bus Purchases	\$ 375,715	\$ 410,600	\$ 34,885	9.28%	13.86%
Bonds	\$ 1,264,000	\$ 1,263,100	\$ (900)	-0.07%	42.65%
Transfer to Capital	\$ 100,000	\$ 100,000	\$ -	0.00%	3.38%
TOTAL	\$ 3,044,525	\$ 2,961,736	\$ (82,789)	-2.72%	100.00%