



Budget Workshop #3
March 4, 2026

Assistant Superintendent for Business and Operations
Ms. Kahan



OVERVIEW

ESTIMATED STATE AID

2026-2027 TAX LEVY

ESTIMATED PROGRAM
EXPENDITURE BUDGET

STATUS OF THE 2026-27
BUDGET



ESTIMATED STATE AID	2026-2027	2025-2026	Increase
Description	Preliminary Budget	Executive Budget	(Decrease)
FOUNDATION AID	\$ 23,450,099	\$ 22,981,722	\$ 468,377
NYS EXCESS COST AID	\$ 2,087,850	\$ 1,826,093	\$ 261,757
BOCES AID	\$ 1,497,138	\$ 1,261,853	\$ 235,285
TEXTBOOK AID	\$ 202,768	\$ 207,079	\$ (4,311)
COMPUTER SOFTWARE/HARDWARE AID	\$ 83,804	\$ 87,340	\$ (3,536)
LIBRARY-A/V PROGRAM AID	\$ 23,025	\$ 23,668	\$ (643)
HIGH TAX AID	\$ 317,335	\$ 317,335	\$ -
BUILDING AID	\$ 277,402	\$ 143,149	\$ 134,253
TRANSPORTATION AID	\$ 2,283,417	\$ 2,227,693	\$ 55,724
TOTAL STATE AID	\$ 30,222,838	\$ 29,075,932	\$ 1,146,906
UNIVERSAL PRE-KINDERGARTEN	\$ 727,526	\$ 724,575	

Tax Levy Limit Calculation	2026/27
Prior Year Tax Levy	\$ 79,642,176.00
x Tax Base Growth Factor	1.0019
+ PILOTs Receivable 2025-2026	\$ 3,382,194.00
- Capital Tax Levy Exclusion 2025-2026	\$ (2,631,911.00)
x Allowable Levy Growth Factor	1.02
- PILOTs Receivable 2026-2027	\$ (3,296,264.00)
+ Capital Tax Levy Exclusion 2026-2027	\$ 2,708,631.00
Allowable Tax Levy Limit	\$ 81,567,022.00
2026-2027 Proposed Tax Levy Limit	\$ 81,567,022.00
Proposed Tax Levy	2.42%





2026-2027 PROJECTED APPROPRIATION BUDGET PROGRAM COMPONENT

Account	Description	2026-27	2025-26	2024-25
		Projected Budget	Budget	Actual Expenses
A 2110	Teaching - Regular School	\$ 32,448,536	\$ 30,033,287	\$ 30,083,078
A 2250	Teaching - Special Education	\$ 24,959,221	\$ 23,995,529	\$ 20,061,151
A 2280	Vocational Education	\$ 1,500,000	\$ 1,101,103	\$ 1,015,345
A 2330	Teaching - Special Schools	\$ 644,750	\$ 599,750	\$ 460,781
A 2610	Library	\$ 324,890	\$ 306,708	\$ 295,996
A 2620	Glen Cove Television	\$ 183,625	\$ 173,512	\$ 156,761
A 2630	Computer Assisted Instruction	\$ 2,552,523	\$ 2,400,144	\$ 1,676,945

2026-2027 PROJECTED APPROPRIATION BUDGET PROGRAM COMPONENT



Account	Description	2026-27	2025-26	2024-25
		Projected Budget	Budget	Actual Expenses
A 2805	Attendance	\$ 78,000	\$ 74,171	\$ 67,032
A 2810	Guidance	\$ 1,175,178	\$ 1,246,260	\$ 1,161,550
A 2815	Health Services	\$ 1,139,803	\$ 1,068,091	\$ 900,110
A 2820	Psychological Services	\$ 1,059,469	\$ 850,322	\$ 809,236
A 2825	Social Work Services	\$ 616,498	\$ 567,802	\$ 456,849
A 2850	Co-Curricular	\$ 192,700	\$ 213,300	\$ 243,330
A 2855	Interscholastic Athletics	\$ 1,215,150	\$ 1,008,550	\$ 1,049,603



2026-2027 PROJECTED APPROPRIATION BUDGET PROGRAM COMPONENT

Account	Description	2026-27	2025-26	2024-25
		Projected Budget	Budget	Actual Expenses
A 5510	Transportation Services	\$ 94,650	\$ 59,650	\$ 56,169
A 5540	Contract Transportation	\$ 7,651,828	\$ 6,903,824	\$ 6,541,054
A 7140	Summer Recreation	\$ 4,650	\$ 4,650	\$ 2,718
A 7145	Adult Education	\$ 14,000	\$ 14,000	\$ 12,613
A 9010	Employees Retirement	\$ 1,513,734	\$ 1,404,735	\$ 1,275,829
A 9020	Teacher Retirement	\$ 4,436,189	\$ 4,341,189	\$ 4,235,646
A 9030	FICA	\$ 4,506,551	\$ 4,153,169	\$ 3,742,380
A 9040	Worker's Compensation	\$ 579,000	\$ 579,000	\$ 555,060

2026-2027 PROJECTED APPROPRIATION BUDGET PROGRAM COMPONENT



Account	Description	2026-27	2025-26	2024-25
		Projected Budget	Budget	Actual Expenses
A 9045	Life Insurance	\$ 6,000	\$ 6,000	\$ 4,704
A 9050	Unemployment	\$ 60,000	\$ 60,000	\$ 47,616
A 9055	Disability Insurance	\$ 5,000	\$ 5,500	\$ 3,141
A 9060	Medical Insurance	\$ 16,919,000	\$ 16,037,000	\$ 14,130,305
A 9089	Administrative Fees	\$ 3,000	\$ 3,750	\$ 2,079
A 9901	Transfer to Special Aid Fund	\$ 500,000	\$ 500,000	\$ 392,281
Total		\$ 104,383,945	\$ 97,710,996	\$ 89,439,362

Reserve Use as of March 4th, 2026

RESERVES INCLUDED IN REVENUE BUDGET	
Worker's Compensation	\$ 450,000
Tax Certiorari	\$ 600,000
Unemployment	\$ 60,000
Employees Retirement System	\$ 640,000
Employee Benefit Accrued Liability	\$ 400,000
Teachers Retirement System	\$ 650,000
Total	\$ 2,800,000

Status of 2026-2027 Budget as of March 4th, 2026

STATUS OF 2026-2027 BUDGET	
Appropriation Budget	\$ 125,881,539
Revenue Budget	\$ 121,114,624
Budget GAP	\$ 4,766,915



MARCH 18, 2026
BUDGET WORKSHOP #4

STATUS OF THE 2026-2027 BUDGET

UPDATE ON STATE AID, if any

CAPITAL OUTLAY FOR 2026-2027



QUESTIONS?

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