

# BUDGET 2026-27

**Tax Cap Calculation and Universal Pre-Kindergarten**

# ESTIMATED TAX CAP CALCULATION 2026-27

Beacon - Tax Cap Calculation	
	<b>2026-27</b>
<b>Prior Year Tax Levy</b>	\$50,102,098.00
<b>Tax Base Growth Factor</b>	1.0168
	\$50,943,813.00
<b>Prior Year PILOT</b>	506,000.00
<b>Prior Year Exemptions</b>	(1,425,390.00)
<b>Adjusted Prior Yr Levy</b>	\$50,024,423.00
<b>Allowable Growth Factor</b>	1.02
	\$51,024,911.00
<b>PILOTS coming in</b>	(506,000.00)
	\$50,518,911.00
<b>Capital Exclusion</b>	1,825,000.00
	\$52,343,911.00
<b>Maximum Levy Increase</b>	\$2,241,814.00
<b>Percentage Increase</b>	4.47%

# ESTIMATED TAX CAP CALCULATION

Factors that affect the Tax Cap Calculation:

1. Tax Base Growth Factor - 1.0168
2. Allowable Growth Factor - 2%
3. Capital Project Debt

Estimated Maximum Levy Increase - 4.47%

# UNIVERSAL PRE-K PROGRAM 2026-27

In the Governor's Budget Proposal, UPK funding will increase.

In 2025-26 the District contributes approximately \$450,000 to fund our full day Pre-K program.

Starting in 2026-27, the Pre-K program will be totally funded by the increase in Pre-K funding.

Starting in 2028-29, Districts must provide full day Pre-K for all students that are interested in it.

# QUESTIONS

