Presentation #5

26-27 Budget Recommendation

April 21, 2026

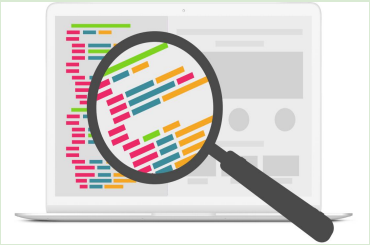
Budget Development Process

Rollover budget as the basis for the new spending plan

Determine what we can economize on from our existing budget.

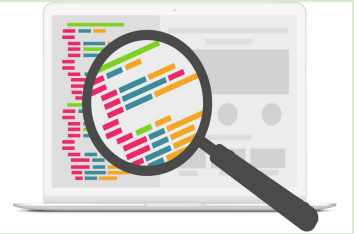
Dec 3	Committee Mtg	Develop Vision & Goals for the 2026-27 School Year
Dec 8	BoE Meeting	Adoption of Vision/Goals
Dec 10	BoE Workshop	Review Adopted Vision/Goals/Initial Budget Discussion
Jan 21	Committee Mtg	Initial Curric, Inst, PPS, Tech, Facilities, Trans, Staffing
Feb 9	BoE Meeting	Enrollment & Staffing/Tax Levy Compliance
Mar 2	BoE Workshop	Curric, Inst, PPS, Tech, Facilities, Trans
Mar 23	Committee Mtg	Detail of GWL Budget
Apr 6	BoE Workshop	First Draft of Budget
Apr 21	BoE Meeting	Final Budget Adoption/BOCES Budget Vote/Property Tax Report Card
May 12	Public Hearing	
May 19	BoE Meeting	Budget Vote & Election

Things to be determined…



- Expenditures:
  - Bus Driver Contract Negotiations
  - Administrator Contract Negotiations
- Revenues
  - Legislative State Aid Runs
    - Since the budget deadline on April 1st, the New York State Legislature has passed multiple budget extenders to ensure the continued operation of government services during ongoing negotiations
    - Similar to last year, we are approving the school budget before the state finalizes its budget and our state aid allocation.

2026-27 Budget: Expenditures



Monitoring Expenditures-Preliminary Assumptions

Specific Additions	Description
Special Education Increase	Additional Special Education Service Costs
Contract Transportation Increase	Additional Special Education Bus Routes
C-TEC Tuition Increase	Increased enrollment in C-TEC Programs
Insurance Premium Increase	Additional Cost for Flood Insurance Premium
Vehicle Purchases	1 60 Capacity w/ WC, 1 24 Capacity, 1 30 Capacity
Transfer to Capital Fund	Funding for Small Capital Project
Transfer to Special Aid Fund	Special Education Summer School Cost Increase
Specific Additions Total	**$1,631,950**

ES & MS Current Enrollment & Class Size:

Grade	Grade Level	Homeroom
K	34	17, 17
1	32	16, 16
2	41	18, 19
3	54	16, 16, 17
4	44	20, 20
5	33	14, 16
6	46	13, 14, 15
7	48	11, 17, 17
8	43	11, 12, 17 OR 17, 23

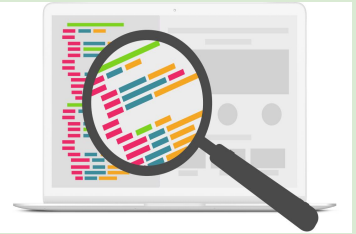
Ideal Class Size/
“Small” Classes Definition

K-2: 18 Students
3-5: 20 Students
6-8: 22 Students

Monitoring Expenditures-Preliminary Assumptions

Expense Accounts	2025-26 Original Budget	2026-27 Proposed Budget	Increase (Decrease)
General Support	3,550,030	3,594,385	44,355
Instruction	17,822,290	18,492,775	670,485
Pupil Transportation	2,161,420	2,769,445	608,025
Community Services	5,715	5,715	-
Undistributed	7,440,960	7,883,760	442,800
Total Estimated Expenses	30,980,415	32,746,080	1,765,665

2026-27 Budget: Revenues



Monitoring Revenues and Fund Balance

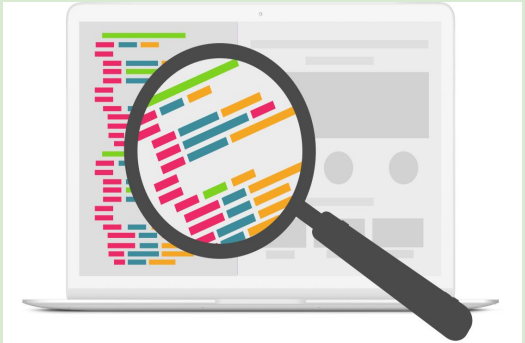
#1 - Revenues
- **State Aid Runs - Final revenue remains unknown at this time**

#2 - Increase to the Tax Levy

#3 - Interest Earnings
- Budget less than actual Interest earned

#4 - Appropriated Fund Balance
- Funds from savings to supplement the Tax Levy

#5 - Use of Reserves
- Retirement Contribution Reserve TRS - to offset 26-27 Retirement Contribution
- Capital Reserve - to offset a portion of planned 26-27 Bus Purchases
- Tax Cert Reserve - to align Reserve Balance with actual Tax Cert values received
- Insurance Reserve - Insurance coverage in place of Reserve

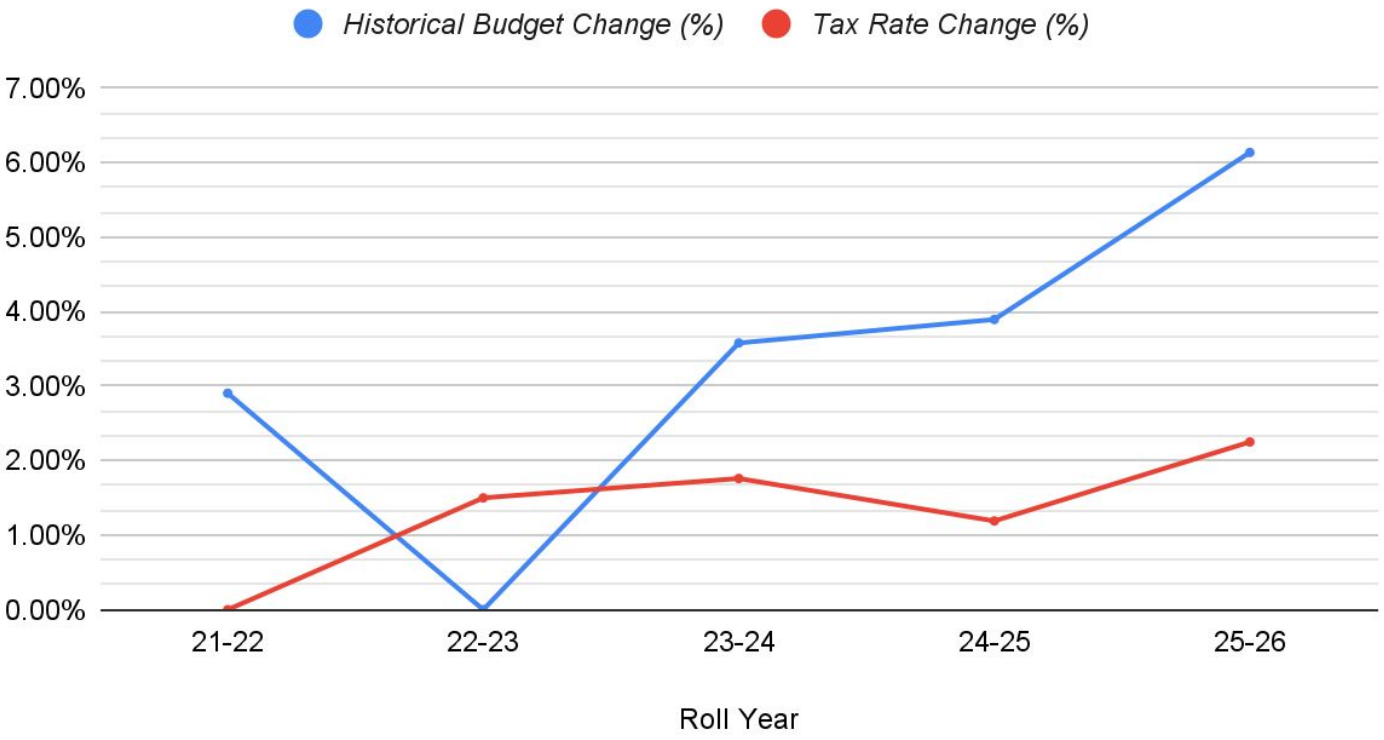


Monitoring Revenues - Preliminary Assumptions

Final State Aid remains unknown

Revenue and Fund Balance Accounts	2025-26 Original Budget	2026-27 Proposed Budget	Increase (Decrease)
State Aid	8,149,157	8,661,245	512,088
Tax levy	18,371,273	19,266,146	894,873
Fund Balance Appropriation	3,318,636	1,853,450	(1,465,186)
Use of Reserves	443,800	2,214,049	1,770,249
Interest Earnings	307,370	345,795	38,425
Other Revenue	390,179	405,395	15,216
Total Estimated Revenues and Fund Balance	30,980,415	32,746,080	1,765,665

Historical Budget v. Tax Rate



Proposed Budget:
$32,746,080

Proposed Tax Levy, as a portion of that total budget:
$19,266,146

Proposed Tax Levy Increase: $894,873

For the average GWL household, this means ~$252.47 increase for the year

($21.04 / month)

Final tax rate increase per household will be determined by assessment rolls and equalization rates finalized by August.

Next Steps:



May 12	Public Hearing	
May 19	BoE Meeting	Budget Vote & Election

Thank You!