

2026-2027 BUDGET HEARING

BELFAST CENTRAL SCHOOL DISTRICT

MAY 12TH, 2026



2026-2027 BUDGET AT A GLANCE

	FY26 Budget	FY27 Budget	% Change	\$ Change
Salaries & Benefits	\$7,730,017	\$7,897,756	\$167,739	2.17%
Equipment, Contractual & Supplies*	\$3,436,679	\$3,435,679	-\$28,332	-(0.82%)
Debt & Transfer	\$1,444,464	\$1,453,897	\$9,433	0.65%
Total	\$12,611,160	\$12,760,000	\$148,840	1.18%

* \$2,041,882 of the contractual portion of the budget is to maintain BOCES services. The BOCES budget alone decreased roughly \$87,000 which contributes to the overall decrease here.

2026-27 NOTABLE BUDGET CHANGES

- Transportation
 - Salaries increase is the largest in the budget (\$65,000 increase). Prior year under-budgeting identified that some bus aides were not included which totaled approximately \$23,000. The rest of the increase can be attributed to contractual raises
 - The diesel school bus cost increased \$30,000
- Health Insurance benefit has increased 8%, which is \$58,000
- Special education aide salaries shows a \$27,892 increase. Prior year under-budgeting identified due to staff allocation. This increase is primarily the result of placing staff in the correct budget codes following an internal review—it's about accuracy, not adding new costs.
- Other notable increases to the budget include general liability insurance (\$16,000 increase) as well as utility/energy costs (the entire district increased \$25,000+ for electric and gas between all buildings.)

3 PART BUDGET

- **Administrative** covers school management and board operations.
 - \$78,370 increase
 - \$19,460 increase attributed to the 1430 budget code which is a shared service with BOCES for their employee benefit coordination.
 - \$16,101 increase attributed to the 1910 budget code which is general liability insurance.
- **Program** funds instruction, student services, and extracurriculars.
- **Capital** includes building maintenance, construction, and debt service.
 - \$91,306 increase
 - \$52,536 increase attributed to debt service (9700 codes)
 - \$35,147 increase attributed to electric and heating fuel (1620 budget codes)

Function	Current (25-26)	Projected (26-27)	% Change
Admin	\$1,363,378	\$1,441,748	5.75%
Program	\$8,660,154	\$8,682,423	0.26%
Capital	\$2,544,524	\$2,635,830	3.59%

2026-27 CAPITAL OUTLAY PROJECT

- Each year, the district is eligible to undertake up to \$100,000 in capital improvements through the NYSED Capital Outlay Project process.
- The district works closely with Fiscal Advisors to strategically plan these projects in a way that minimizes the impact on the local tax levy.
- Upon completion and approval of the project, the district is expected to receive approximately 95% (\$95,000) in State Building Aid reimbursement, resulting in an estimated local share of approximately 5% (\$5,000).
- The proposed 2026–2027 Capital Outlay Project includes:
 - Installation of a new gymnasium projector screen (23ft wide and 13ft tall – just under 800 pound)
 - New roof access ladders for the auditorium roof
 - Exterior brick masonry repointing and repairs

2026-2027 REVENUE AT A GLANCE

	FY26 Budget	FY27 Budget	% Change	\$ Change
Local Revenue	\$2,460,207	\$2,477,383	0.70%	\$17,176
State Revenue	\$9,545,915	\$9,621,029	0.79%	\$75,114
Federal Revenue	\$605,038	\$661,588	9.35%	\$56,550
Total	\$12,611,160	12,760,000	1.18%	\$148,840

2026-27 NOTABLE REVENUE CHANGES

- The 2025-26 tax levy was \$2,165,888.
- The proposed 2026-27 tax levy is \$2,232,903, which is an increase of \$67,015, or 3.09%.
- This proposed increase remains within the District's allowable Tax Cap as calculated under the New York State tax cap formula.
- It is important to note that a 3.09% increase in the overall tax levy does not automatically mean each taxpayer's bill will increase by 3.09%.
 - Individual tax bill changes are impacted by several factors:
 - including assessed property values
 - changes in the district's total taxable value
 - state equalization rates.
- The proposed budget does not rely on the use of reserves or fund balance to support ongoing operations.

26-27 PROPOSITIONS

Proposition 1 2026-2027 Budget

RESOLVED, That the Board of Education of the Belfast Central School District be authorized to expend the sums as set forth in the District's proposed budget for the 2026-2027 school year, in the total amount of TWELVE MILLION, SEVEN HUNDRED SIXTY THOUSAND DOLLARS (\$12,760,000) and to levy the necessary taxes therefor.

☐ YES

☐ NO



Proposition 2 2026-2027 Belfast Public Library Budget

RESOLVED, that the Board of Education of the Belfast Central School District is hereby authorized to expend the sum of NINTEY SIX THOUSAND, SIX HUNDRED AND TWENTY NINE DOLLARS (\$96,629) as established by the Board of Trustees of the Belfast Public Library, toward the support of the Belfast Public Library during the 2026-2027 School Fiscal Year.

☐ YES

☐ NO

SAMPLE BALLOT

ELECTION OF SCHOOL BOARD & PUBLIC LIBRARY

2026 School Election May 19, 2026 2026 School Election District Belfast Central	Office	BCS Board of Education Member Expired Term of Marc Smithers Term Expires June 20, 2027 (Vote for One)	BCS Board of Education Member Expired Term of Randa Harrington Term Expires June 30, 2031 (Vote for One)	Public Library Trustee Expired Term of Patricia Preston Term Expires June 30, 2031 (Vote for One)
	Candidate	☐ Marc Smithers	☐ Randa Harrington	☐ Rosanna Wilson
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VOTE DETAILS

- When?
 - Tuesday, May 19th, 2026, between the hours of 12:00pm (noon) and 8:00pm
- Where?
 - Belfast Central School Board Conference Room
- Voter Qualifications
 - Citizen of the United States
 - Eighteen years of age
 - Resident of the district for a period of thirty (30) days or more prior to May 19,2026.