



BROOKFIELD CENTRAL SCHOOL 2026-2027 BUDGET PRESENTATION

Brookfield Central School strives to provide diverse academic and co-curricular programs and activities with emphasis on the development of knowledge, skills and personal growth for our students and community so that all may reach their fullest potential in an ever-changing and challenging society.





ACADEMICS



INTERSCHOLASTIC SPORTS TEAMS



EXTRA CURRICULAR

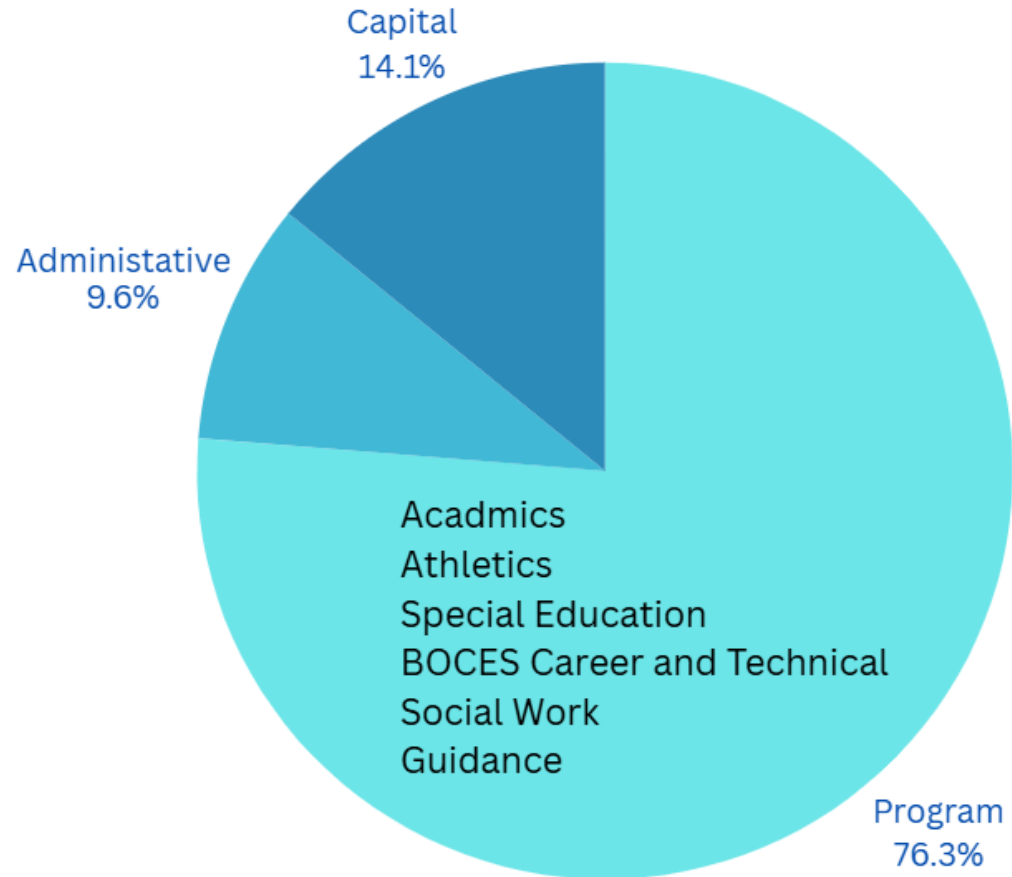
- FFA
- VARSITY CLUB
- ELEMENTARY STUDENT COUNCIL
- HIGH SCHOOL STUDENT COUNCIL
- NATIONAL HONOR SOCIETY
- JR NATIONAL HONOR SOCIETY
- FRESHMAN CLASS
- SOPHOMORE CLASS
- JUNIOR CLASS
- SENIOR CLASS
- PROM COMMITTEE
- MUSICAL
- YEARBOOK



BROOKFIELD CENTRAL SCHOOL						
			2026-2027	Proposed		4/14/2026
	2025-2026	2025-2026	2026-2027			2026-2027
	Approved	Adjusted	Proposed			In % of
Category	Budget	Budget	Budget	Diff \$	Diff %	Total Budget
Program Budget	\$ 6,376,423	\$ 6,376,423	\$ 6,539,064	\$ 162,641	2.55%	76.27%
Administrative Budget	\$ 807,381	\$ 807,381	\$ 821,543	\$ 14,162	1.75%	9.58%
Capital Budget	\$ 1,127,641	\$ 1,127,641	\$ 1,212,561	\$ 84,920	7.53%	14.14%
Grand Total Budget	\$ 8,311,445	\$ 8,311,445	\$ 8,573,168	\$ 261,723	3.15%	100.00%

Contingency budget: A New York State Education Department contingency budget is a restricted budget adopted by school districts if voters reject the proposed budget twice in a fiscal year. Outside of an emergency which would impact health and safety or equipment required to maintain instructional programs, some equipment codes and bus purchases would be backed out of the budget. Our 2026-27 contingency budget totals \$8,346,168, a difference of \$34,723 or .42% budget to budget.

Percent in Total Budget



2026-27 Budget Increases

Administrative - \$14,162

Program - \$162,641

Capital - \$84,920

NOW LET'S REFER TO THE BUDGET DOCUMENT AND GO OVER SOME OF THE INCREASES AND DECREASES WITHIN THE 2026-27 PROPOSED BUDGET.

2026-27 Budget Document



REVENUE

Foundation Aid

- ▶ This is our largest category of state aid. For the 2026-27 school year we have budgeted \$4,044,395, an increase of \$40,043 or 1%.

BOCES Aid

- ▶ This is our second largest category of state aid. We have budgeted \$768,604 for the 2026-27 school year, an increase of \$111,169.

Transportation Aid

- ▶ This is an expense-based aid, meaning that what we spent in the prior year helps to determine what we receive for aid in the following year. This is budgeted at \$676,202.


Building Aid

- ▶ This is budgeted at \$220,976.

High-Cost Aid

- ▶ This is also an expense –based aid and is budgeted at \$87,926.

REVENUE

- ▶ Total estimated State Aid is \$5,863,145. State Aid accounts for approximately 70% of our revenue.
 - ▶ We receive an estimated \$390,000 in federal grants making up approximately 5% of our revenue. These grants are applied towards eligible teacher's salaries.
 - ▶ We also receive miscellaneous revenue that doesn't necessarily fall into any of the previous categories of revenue. Some examples of miscellaneous revenue are: STAR Reimbursement, Medicaid, Prior Year BOCES Refund, Rental of Property to BOCES. Miscellaneous revenue, at the most, accounts for approximately 5% of our revenue.
 - ▶ The tax levy accounts for approximately 20% of our revenue.
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TAX LEVY

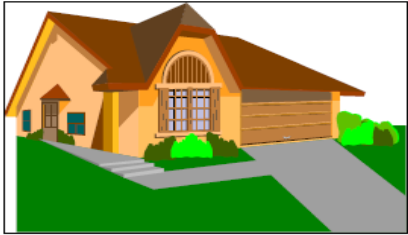
2025-26 proposed tax levy increase – 0%

2026-27 Tax Levy Limit – The tax levy limit is calculated on the Office of the State Comptrollers website. This formula sets the limit that a school district can increase the levy by. Our tax levy limit for the 2026-27 school year is 2.95%.

Proposed Levy Increase	2%
Proposed Tax Levy	\$1,721,333
Increase of	\$33,752

The District plans to utilize \$50,000 of fund balance to help balance the budget.

Brookfield Central School District
**AVERAGE COST TO TAXPAYER
 PROPOSED 2026-27 2% TAX LEVY
 INCREASE**



Full Value
\$100,000
150,000
200,000
250,000
300,000

<u>ENHANCED STAR</u> \$86,100 Equalized Value Exemption <u>Income Restrictions*</u>	
Annual	Monthly
\$ 3	\$ 0.25
13	1.08
24	2.00
34	2.83
45	3.75

<u>BASIC STAR</u> \$30,000 Equalized Value Exemption <u>Primary Residence</u>	
Annual	Monthly
\$ 15	\$ 1.25
25	2.08
36	3.00
46	3.83
57	4.75

<u>NO STAR</u> <u>Non-Primary Residence</u>	
Annual	Monthly
\$ 21	\$ 1.75
32	2.67
42	3.50
53	4.42
63	5.25

O-H-M BOCES
Component Districts
Tax On True

District	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Brookfield	17.82	17.63	17.13	17.94	15.68	13.05	11.53
Clinton	24.39	23.51	23.99	22.46	20.40	18.49	17.36
Holland Patent	21.08	20.26	20.35	19.98	17.96	15.78	16.16
NY Mills	21.14	20.96	20.45	20.34	18.69	16.71	15.47
New Hartford	24.23	24.34	23.59	23.18	21.36	19.58	18.62
Oriskany	19.96	20.09	18.48	18.87	17.60	15.62	14.85
Remsen	20.23	20.55	20.88	20.42	19.06	17.44	16.48
Sauquoit	19.83	19.51	19.00	18.23	16.95	15.30	14.90
Utica	18.34	18.04	16.75	15.75	14.37	11.39	10.76
Waterville	18.32	17.70	17.63	17.65	16.35	14.69	13.50
Westmoreland	23.18	23.23	21.47	19.86	16.67	15.21	15.48
Whitesboro	22.15	20.73	19.97	20.18	18.62	16.46	15.83

Tax on true (often called the tax rate on true value) is a metric used primarily by local governments and school districts to show what the property tax would be if a home were assessed at 100% of its current market value.

2024-25 Expenditure Per Pupil

Enrollment

● Deruyter ● Morris ● Otselic Valley ● Brookfield ● Owen D. Young ● Statewide Average

306

Deruyter

36787

323

Morris

31089

261

Otselic Valley

46243

189

Brookfield

35634

159

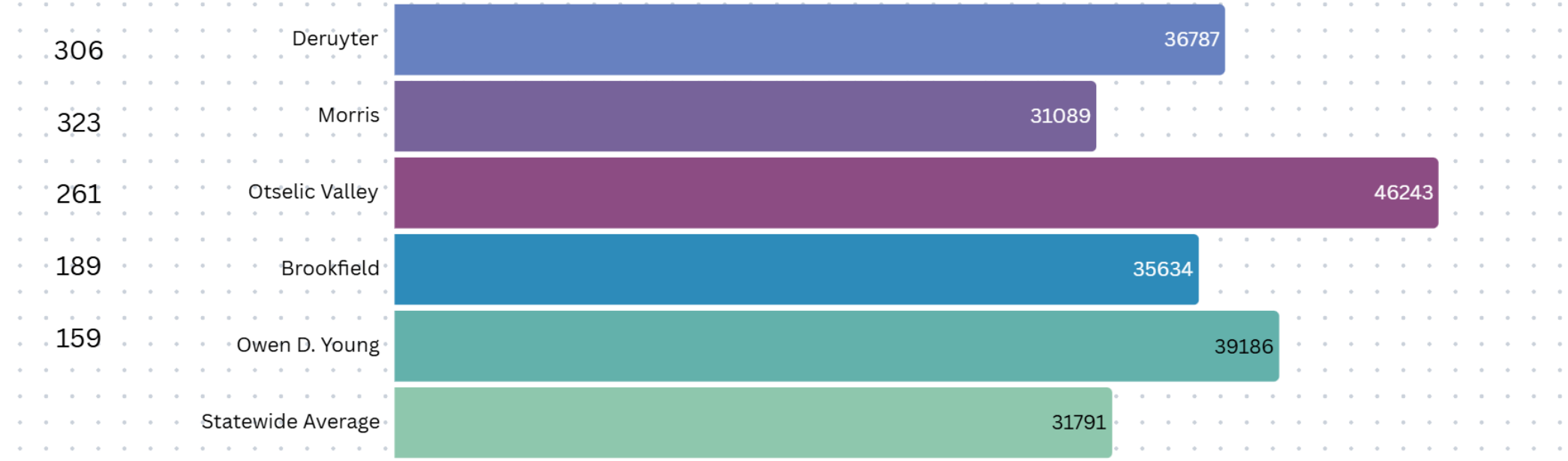
Owen D. Young

39186

Statewide Average

31791

0 10000 20000 30000 40000 50000





- ▶ Budget Vote is Tuesday, May 19th, Noon to 8 PM
- ▶ We would like to thank you for investing your time and dedication in our school community. Your support and involvement are an essential part of the growth and development of our students. We strive to build a budget that is centered around our students needs and is also fiscally responsible to our tax payers and community members. We believe this proposed budget accurately reflects our dedication to our students, families, community and staff.

THANK YOU FOR ATTENDING!