

# Public Hearing on the Proposed 2026-2027 School Budget



Presented on:  
May 12, 2026

# 2026-27 Budget Supports Continuity of Instruction

Scholastic PREK on My Way - Reading, Writing, Math	Spanish: K-8
HMH - Into Reading Grades K-5	PBIS: K-8
Readers & Writers Workshop 6-8	iPads: Art & STEM Programs
Eureka Math: K-8	Student 1:1 Initiative: K-8 (Chromebooks/iPads)
UFLI Phonics K-2	IXL Math/ELA: K-8
Project Lead the Way: K-8	Achieve 3000: 3-8
Wilson Reading: K-8	Reading A-Z Teachers Resource - Raz Kids
FastForwards K-8	McGraw Hill Impact and Networks Social Studies K-8
Amplify - DIBELS - MCLASS for ELA and Math	Keyboarding & Handwriting Without Tears
Heggerty Phonemic Awareness Pre K-3	Before/After School Tutoring

# Key Budget Additions for 2026-27

Specific Additions	Description	Amount (\$)
Special Education Increase	Additional Special Education Service Costs	333,260
Contract Transportation Increase	Additional Special Education Bus Routes	200,000
C-TEC Tuition Increase	Increased enrollment in C-TEC Programs	131,730
Insurance Premium Increase	+ Additional Cost for Flood Insurance Premium	30,270
Vehicle Purchases	1 60 Capacity w/ WC, 1 24 Capacity, 1 30 Capacity	421,190
Transfer to Capital Fund	Funding for Small Capital Project - ES Alarm	500,000
Transfer to Special Aid Fund	Special Education Summer School Cost Increase	15,500
	<b>Specific Additions Total</b>	<b>\$1,631,950</b>

# Expenditures by Component

1. Program
2. Capital
3. Administrative

# Expenditures by Component

## PROGRAM

The program budget includes salaries and benefits for all teachers, guidance counselors, teaching assistants, aides, psychologists, nurses, social workers and speech therapists. It also includes in-service training, library costs, student supplies, co-curricular programs, interscholastic athletics and transportation costs for in and out of district students.

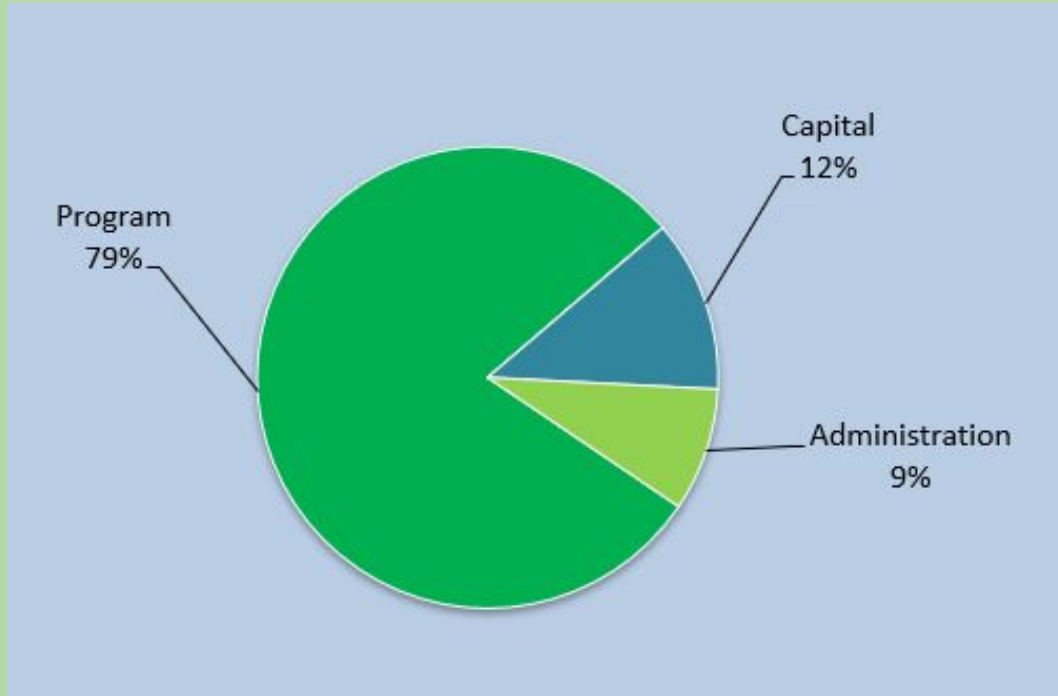
## CAPITAL

The capital budget includes equipment purchases, debt service on buildings, security, operations and maintenance costs, including salaries and benefits for all custodial staff members.

## ADMINISTRATIVE

The administrative budget includes salaries and benefits for all other staff members. It includes administrators, clerical staff, public information, business office, central office, curriculum development and supervision, research, planning and evaluation, legal services and Board of Education related costs.

# Expenditure Summary by Component



# Expenditure Comparison to Prior Year

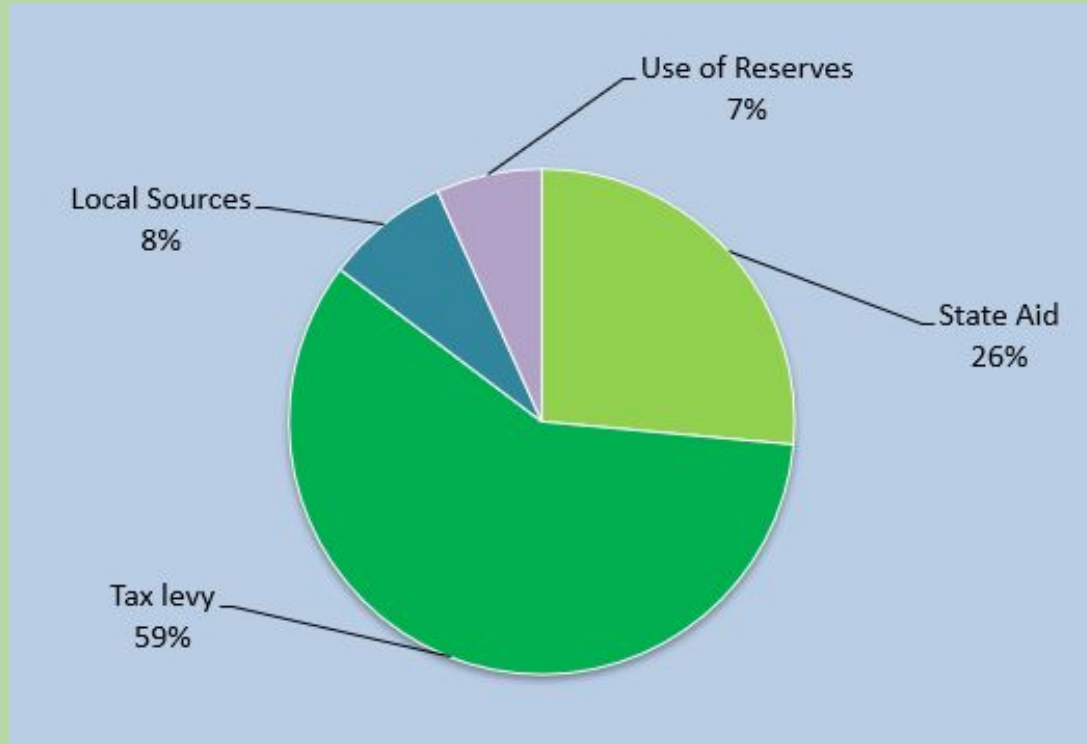
Components	2025-2026	2026-2027	\$ Change	% Budget
<b>Program</b>	25,157,180	25,968,353	811,173	79.3%
<b>Capital</b>	3,191,580	3,951,547	759,967	12.1%
<b>Administration</b>	2,631,655	2,826,180	194,525	8.6%
<b>Total Expenditures</b>	\$ 30,980,415	\$ 32,746,080	\$ 1,765,665	100.0%

Bus Purchases per Fleet Schedule and Transfer to Capital Fund.



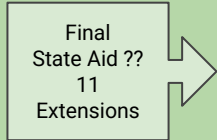
# Revenues By Component

# Revenue Summary by Component



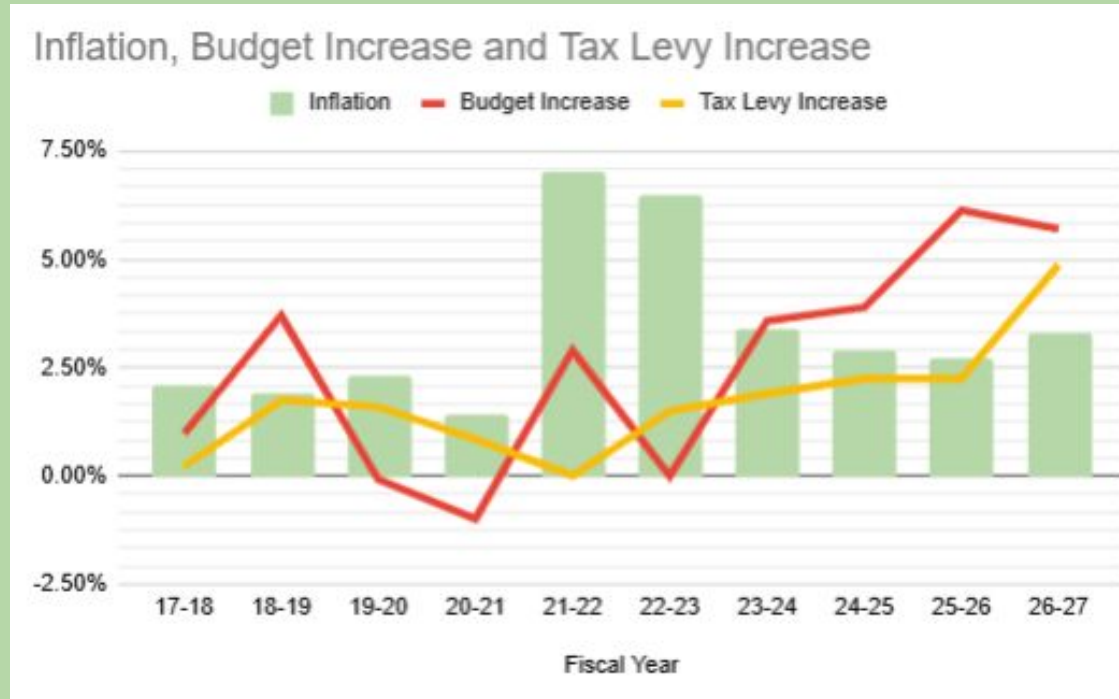
# Revenues and Fund Balance to Prior Year

Final  
State Aid ??  
11  
Extensions



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

# Inflation Rate Analysis - Last 10 years



- Post-pandemic, the US Inflation Rate increased significantly.
- The District worked to keep Budget and Tax Levy increases to a minimum.

**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 State Aid  
final numbers and assessment rolls finalized by August.*

# How Will The Budget Impact Taxes?

\*Estimated  
Tax Rate increase  
per \$1,000  
Assessed Value

*Town of Warwick  
Assessor finalizes  
all property  
assessments in  
August.*

Per \$1,000 Assessed Value	Tax Rate Increase (\$)	Total Increase (\$)	Estimated Total Cost (\$)
10	8.42	84.16	1,811.83
20	8.42	168.31	3,623.67
30	8.42	252.47	5,435.50
40	8.42	336.62	7,247.34
50	8.42	420.78	9,059.17
60	8.42	504.94	10,871.00
70	8.42	589.09	12,682.84
80	8.42	673.25	14,494.67
90	8.42	757.40	16,306.51
100	8.42	841.56	18,118.34

← Average GWL Home Assessment

# Proposition I

Shall the Greenwood Lake Union Free School District Budget for 2026–2027 in the amount of \$32,746,080 be approved?



# Contingent Budget Overview

# What happens if the budget is not approved and the District decides not to go back out for a vote?

## CONTINGENT BUDGET

- Tax Levy is frozen (0% Increase)
- Only Ordinary Contingent Expenses necessary to maintain the educational program, preserve property, and ensure the health and safety of students and staff are included.
- Non-Contingent items (Equipment/Community Use of Facilities/Certain Capital Costs/Etc.) cannot be funded.
- The administrative component of the contingency budget cannot exceed the lower of the percentage of the administrative component in the prior year's budget or the percentage of the administrative component in the recently defeated budget.

# What happens if the budget is not approved?

## Potential Contingent Budget Reductions

All equipment including Bus Purchases

Some salaries including after school tutoring and summer enrichment programs

Professional Development

Athletics, Co-Curricular Clubs & Advisors

Student Materials & Supplies

Field Trips w/ Transportation

Community Use of Buildings & Security - would need to charge for use

Certain Capital costs including Transfer to Capital Fund

# Proposed Budget vs. Contingent Budget

Proposed Budget    \$32,746,080

VS

Contingent Budget    \$31,545,705

Contingent Budget is \$1,200,375 less than the 2026-27 Proposed Budget.

*Primary reductions are all equipment, bus purchases, and Transfer to Capital.*



# Tax Relief

# Tax Relief

STAR & Enhanced STAR

Senior Citizen

Veterans Exemption

Qualified Volunteer Firefighters & Ambulance Workers



# STAR Program (School Tax Relief Program)



## Maximum STAR Tax Savings

Maximum STAR tax savings cannot exceed more than 2% of the prior year maximum savings.

The 2026-27 savings amounts are calculated by the Office of Real Property for the NYS Department of Taxation and Finance.

The published maximums are:

Basic STAR savings of \$598.00

Enhanced STAR savings of \$1,691.00

# Senior Citizen Tax Exemption

INCOME	% REDUCTION IN ASSESSED VALUATION
Less than \$19,500	50%
More than \$19,500 but less than \$20,499	45%
More than \$20,499 but less than \$21,499	40%
More than \$21,499 but less than \$22,499	35%
More than \$22,499 but less than \$23,399	30%
More than \$23,399 but less than \$24,299	25%
More than \$24,299 but less than \$25,199	20%
More than \$25,199 but less than \$26,099	15%
More than \$26,099 but less than \$26,999	10%
More than \$26,999 but less than \$27,899	5%

Approved by the Board of Education on 8/18/2010

# Veterans' Exemption - Real Property Tax Law (RPTL) 458-a; Alternative Veterans' Exemption

Exemptions	Assessed Property Value Maximum Exemption		Calculated Tax Exemption based on Property Value	Estimated Savings with a tax rate of \$181.18
Basic Exemption	12,000	15.00%	1,800	\$326
Combat Zone	20,000	25.00%	5,000	\$906
Disabled Veterans	40,000	50.00%	20,000	\$3,624



# Firefighters & Ambulance Workers Exemption - Real Property Tax Law (RPTL) § 466-a Partial Exemption on Real Property Owned by Qualified Volunteer Firefighters & Ambulance Workers

- Exemption Amount - Volunteer Firefighters and Volunteer Ambulance Workers who have at least two (2) years of applicable service in an incorporated volunteer fire company/department or incorporated voluntary ambulance service located within the School District, are eligible for a partial tax exemption from school taxes of 10% of the assessed value of the property
- Lifetime Exemption - Volunteer Firefighters and Volunteer Ambulance Workers that accrue more than 20 years of active service are eligible for the 10% exemption from school taxes for the remainder of their life as long as their primary residence is located within the School District
- Unremarried Spouse of a deceased Volunteer Firefighter and Volunteer Ambulance Worker - the law extends the tax exemption to the un-remarried spouse, as long as the deceased Volunteer Firefighter or Volunteer Ambulance Worker had at least 20 years of service within the School District and had been receiving the exemption prior to their death
- Unremarried Spouse of a Volunteer Firefighter and Volunteer Ambulance Worker killed in the line of duty - the law extends or reinstates the exemption, as long as the Volunteer Firefighter or Volunteer Ambulance Worker had at least five (5) years of active service within the School District and had been receiving the exemption prior to their death

Example:

Exemptions	Assessed Property Value		Calculated Tax Exemption based on Property Value	Estimated Savings with a tax rate of \$181.18
Basic Exemption	30,000	10.00%	3,000	\$544

Implemented and approved by the Board of Education 2/12/2024



# For additional tax information contact:

Town of Warwick

Assessor's Office

132 Kings Highway

Warwick, New York 10990

845-986-1125

[www.townofwarwick.org](http://www.townofwarwick.org)

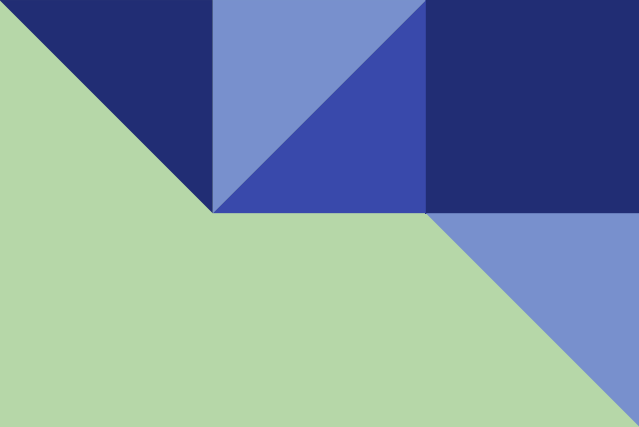
Or

NYS Department of Taxation and Finance

[www.tax.ny.gov/pit/property/default.htm](http://www.tax.ny.gov/pit/property/default.htm)

Email: [real.property@tax.ny.gov](mailto:real.property@tax.ny.gov)

Call 518-457-9053



# Board of Education Trustee Election

# The Board of Education Candidates are:

There are three candidates running for two open seats on the Greenwood Lake Board of Education. Each seat holds a 3-year term. Candidates are listed below as they will appear on the ballot.

- **Ian Mahony\***
- **Diana Clough**
- **Melvin Gutierrez**



\*Incumbent

# Absentee Ballots

Registered voters who would like to receive an absentee ballot should contact Mary DePietro, District Clerk, at 845-782-8678 at ext. 51100 or email [mdepietro@gwlufsd.org](mailto:mdepietro@gwlufsd.org)

Your ballot can be mailed or personally delivered to the District Clerk but **MUST** be received by 5 pm on the day of the vote.

# Next Steps:



## **BoE Annual Budget Vote & Election**

will be held in person at the Greenwood Lake Elementary School,  
on Tuesday, May 19, 2026 from 11 am – 9 pm.

# Thank You!

Sarah Hadden  
Superintendent of Schools  
[shadden@gwlufsd.org](mailto:shadden@gwlufsd.org)

Scott Sullivan  
School Business Manager  
[ssullivan@gwlufsd.org](mailto:ssullivan@gwlufsd.org)