

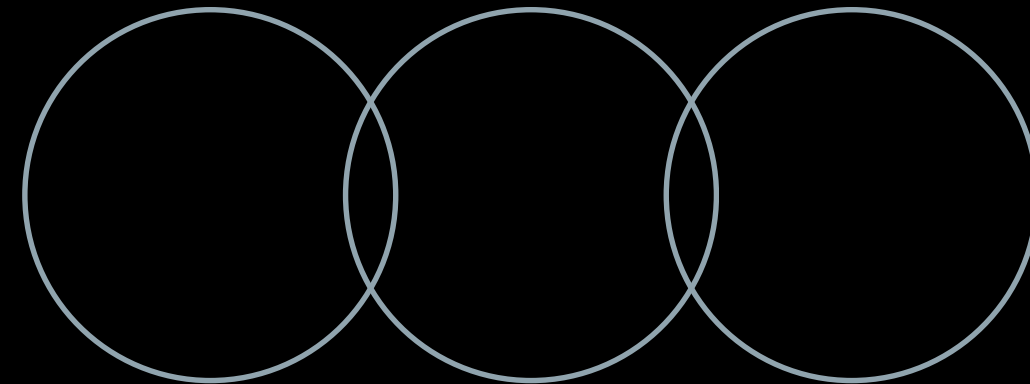
GROTON CENTRAL SCHOOL DISTRICT

Budget Hearing

2026-27 School Year

**MAY 11TH, 2026
6:30PM IN DISTRICT
OFFICE**

www.grotoncs.org



Goal: Establish a budget consistent with our Vision, Mission and Core Beliefs while being fiscally responsible to local taxpayers.

Mission

The mission of the Groton CSD is to empower all students to reach their fullest potential and thrive in a diverse, ever-changing world.

Vision

The vision of the Groton CSD is to ignite the passion for learning and inspire unique pathways to success.

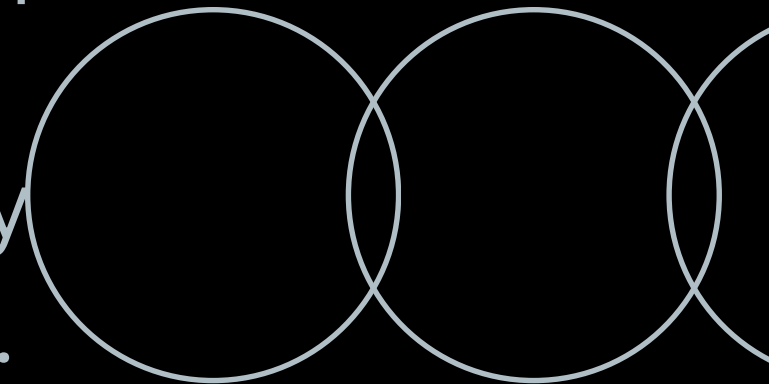


BOE Strategic Plan 2026-2031

***Building a Budget for Groton Today that
Prepares Groton for Tomorrow***



- Increase % of students by cohort at proficiency on 3-8 ELA & Math exams by 2% each year
- Increase graduation rate by 2% each year to achieve 95% graduation rate
- Improve district chronic absenteeism rates by 2% annually
- Maintain a UPK-3 and UPK-4 program that has an overall positive impact of at least 75% as measured by an annual survey given to parents.
- Achieve 80% UPK-2 grade appropriate literacy rates as measured by student growth using standardized benchmarking (STAR /) by 2031.



**Foundation Aid
Formula Decrease**

**Contractual Obligations
(Raises & Health Ins.)**

**EV Bus Mandate -
2027-2035**



**Planning for the Future - Long Range
Budgetary Challenges**

HISTORICAL DATA

Budget Component	2023-2024	2024-2025	2025-2026
Administrative	\$3,006,788	\$2,975,541	\$2,998,633
Capital	\$4,506,241	\$4,204,089	\$4,416,311
Program	\$18,288,220	\$17,893,405	\$18,081,508
TOTAL	\$25,801,249	\$25,073,035	\$25,496,452

Administrative Budget

Sustains the educational process, including: BOE and District Office Expenses for operations, Personnel in Business Office, Memberships, BOCES administrative charges, school supervision, curriculum development, Capital improvements at TST BOCES, and related employee benefits



Administrative Budget

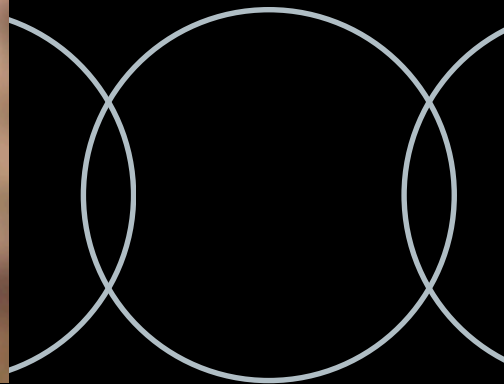
Code	Description	2025-2026 Budgeted	2026-27 PROPOSED
1010	BOARD OF EDUCATION	\$5,308	\$15,471
1040	DISTRICT CLERK	\$9,500	\$10,111
1060	PUBLIC MEETINGS	\$4,742	\$4,904
1240	CHIEF SCHOOL ADMIN.	\$272,980	\$269,616
1310	BUSINESS ADMINISTRATION	\$473,145	\$515,870
1320	AUDITING	\$32,761	\$33,908
1325	TREASURER	\$51,833	\$70,808
1430	PERSONNEL	\$117,725	\$121,837
1460	RECORDS MANAGEMENT	\$599	\$611

Administrative Budget

1480	PUBLIC INFORMATION	\$91,546	\$94,671
1620	SUPERVISION-MAINTENANCE	\$102,513	\$106,614
1680	CENTRAL DATA PROCESSING	\$20,852	\$21,582
1910	UNALLOCATED INSURANCE	\$133,256	\$137,920
1920	MUNICIPAL ASSOCIATION DUES	\$18,345	\$15,000
1981	BOCES ADMINISTRATIVE COSTS	\$324,931	\$411,304
1983	BOCES CAPITAL EXPENSE	\$36,400	\$37,674
2020	SUPERVISION-REGULAR SCHOOL	\$656,259	\$605,416
5510	SUPERVISION-TRANSPORTATION	\$103,259	\$107,389
9000s	EMPLOYEE BENEFITS	\$542,679	\$594,496
	Administrative Budget Total	\$2,998,633	\$3,175,202

Capital Budget Overview

Costs Associated with: Operation and Maintenance of school facilities utilities (Natural Gas, Electric, Water, Sewer, Telephone); Debt Service payments; Related employee benefits; Capital Outlay Project; Bus purchases



Capital Budget

Code	Description	2025-2026 Budgeted	2026-2027 PROPOSED
1620	OPERATION OF PLANT	\$644,403	\$719,482
1621	MAINTENANCE OF PLANT	\$629,741	\$528,755
9711	CAPITAL PROJECT DEBT SERVICE	\$2,401,704	\$2,094,838
9731	CAPITAL PROJECT DEBT SERVICE - BAN	\$0	\$0
9950	Interfund Transfer to Capital (Capital Outlay Project - GES Entrance Doors)	\$100,000	\$100,000
5510.2	BUS PURCHASES	\$365,000	\$410,000
9000s	EMPLOYEE BENEFITS	\$275,463	\$301,766
	Capital Budget Total	\$4,416,311	\$4,154,841

Budget Includes

VEHICLE REPLACEMENT:

- Two (2) large school buses (66 passenger, diesel fueled)
- One (1) Van or 7 Passenger Vehicle

CAPITAL OUTLAY PROJECT:

- up to \$100,000 for the replacement of doors at our Elementary School (Exterior only)



Program Budget Overview

Heart of the education process and supports:
regular school instruction, special education,
teacher in-service training; Occupational education,
library & media centers, computer assisted
instruction; Guidance, health & psychological
services, co-curricular & sports, transportation;
Related employee benefits



Program Budget

Code	Description	2025-2026 Budgeted	2026-2027 PROPOSED
1420	LEGAL	\$22,840	\$23,639
1680	CENTRAL DATA PROCESSING	\$31,279	\$32,374
2010	CURRICULUM DEVELOPMENT	\$327,726	\$289,236
2110	TEACHING-REGULAR SCHOOL	\$5,319,599	\$6,166,509
2250	SPECIAL EDUCATION	\$3,271,204	\$3,187,170
2280	OCCUPATIONAL EDUCATION	\$611,288	\$441,636
2330	SUMMER SCHOOL	\$19,113	\$19,878
2610	LIBRARY & AUDIOVISUAL	\$166,614	\$162,960
2630	COMPUTER ASST. INSTRUCTION	\$1,185,219	\$1,095,226
2805	ATTENDANCE	\$40,977	\$42,616

Program Budget

2810	GUIDANCE	\$186,311	\$167,699
2815	HEALTH SERVICES	\$204,653	\$209,367
2820	SCHOOL PSYCHOLOGIST	\$146,342	\$152,164
2825	SOCIAL WORK	\$227,461	\$161,546
2850	CO-CURRICULAR ACTIVITIES	\$124,729	\$129,590
2855	INTERSCHOOL ATHLETICS	\$399,964	\$463,865
5510	DISTRICT TRANSPORTATION	\$993,502	\$1,007,613
5530	GARAGE BUILDING	\$61,964	\$70,599
9901	INTERFUND TRANSFERS	\$40,000	\$70,000
9000s	EMPLOYEE BENEFITS	\$4,680,123	\$5,127,004
	Program Budget Total	\$18,081,508	\$19,020,691

Overall DRAFT 2026-27 Budget

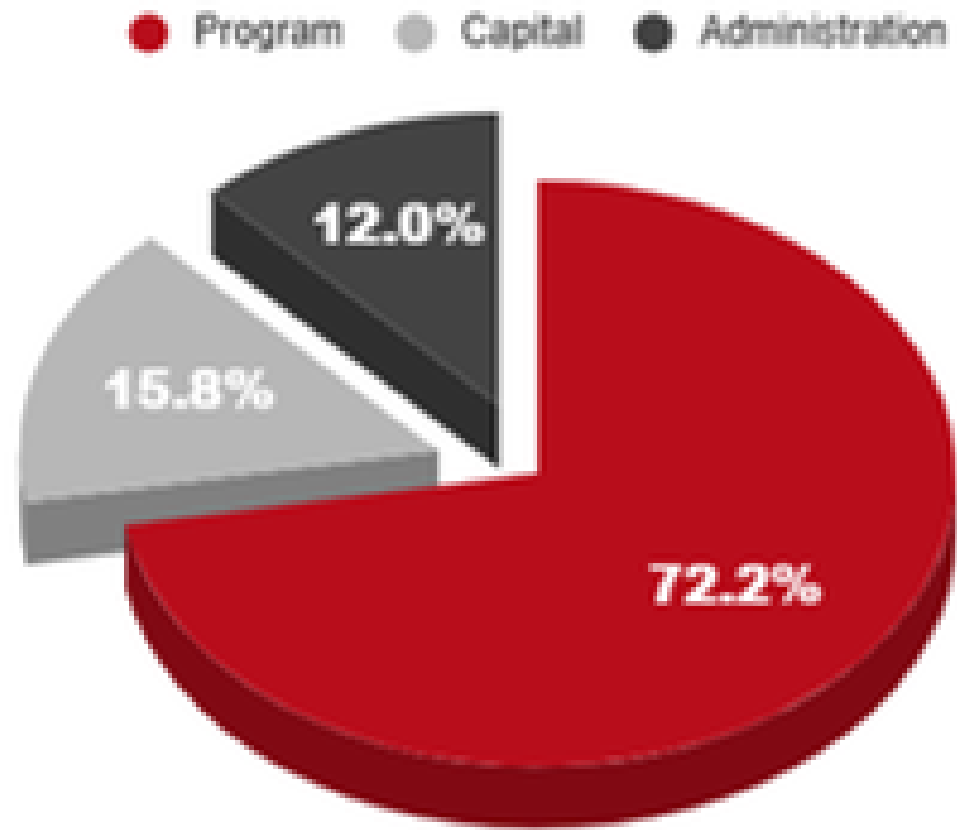
\$26,350,734

\$854,282 increase or 3.35%

	ADMINISTRATIVE	CAPITAL	PROGRAM
'25-'26	\$2,998,633	\$4,416,311	\$18,081,508
'26-'27	\$3,175,202	\$4,154,841	\$19,020,691
% Inc.	5.88%	-5.92%	5.19%

Budget Breakdown by Component- YOY

SPENDING SUMMARY	2025-2026		2026-2027	
	\$\$\$	%	\$\$\$	%
Program	\$18,081,508	70.9%	\$19,020,691	72.2%
Capital	\$4,416,311	17.3%	\$4,154,841	15.8%
Administration	\$2,998,633	11.8%	\$3,175,202	12.0%
	\$25,496,452	100%	\$26,350,734	100%



How is the budget, or spending plan, funded?



State/Federal Aid

Funds provided to districts based upon various formulas and areas of prior year district spending



Property Taxes

Taxes levied by a governing authority of the jurisdiction in which the property is located



Other Revenue

Revenue sources that are locally specific such as interest, tuition from other districts, etc.



Fund Balance

Funds remaining from budget savings



Reserves

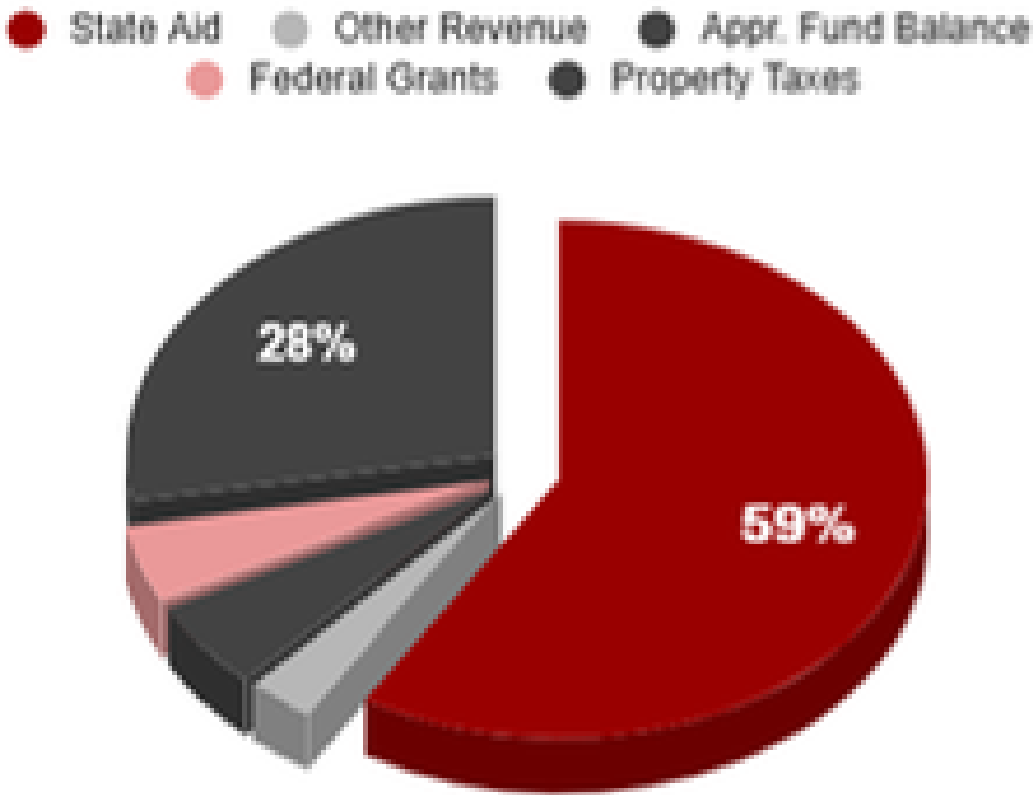
Funds that are saved for a specific purpose (think, savings account)

Projected Revenue Streams 2026-27

Funding Source	Projected Revenue \$
Foundation Aid (inc. UPK)	\$12,299,578 (UPK = \$474,000)
Building Aid	\$2,094,838
Transportation Aid	\$1,100,000
Local Levy (2.99% Increase)	\$7,323,850
Federal Grants (611/619, ESSA, 21st Century)	\$984,000
State Grants (ECHS, BOOST*\$50,000)	\$300,000
Other revenue (BOCES Refund, ERS Reserves)	\$777,758
Appropriated Fund Balance	\$1,470,710
Total Revenue	\$26,350,734

Projected Revenue Streams 2026-27

REVENUE SUMMARY	2025-26		2026-27	
	\$\$\$	%	\$\$\$	%
State Aid	\$14,887,401	58%	\$15,494,416	59%
Other Revenue	\$845,000	3%	\$777,758	3%
Appr. Fund Balance	\$1,406,438	6%	\$1,470,710	6%
Federal Grants	\$1,246,000	5%	\$1,284,000	5%
Property Taxes	\$7,111,613	28%	\$7,323,850	28%
	\$25,496,452	100%	\$26,350,734	100%



Tax Levy Impact at 2.99%

2.99% TAX LEVY INCREASE

ASSESSED PROPERTY VALUE	Before STAR Exemption		After (Basic) STAR Exemption*	
	ESTIMATED ANNUAL INCREASE	ESTIMATED MONTHLY INCREASE	ESTIMATED ANNUAL INCREASE	ESTIMATED MONTHLY INCREASE
\$100,000	\$43.73	\$3.64	\$32.71	\$2.73
\$150,000	\$70.10	\$5.84	\$56.08	\$4.67
\$200,000	\$81.78	\$6.82	\$67.76	\$5.65
\$250,000	\$93.46	\$7.79	\$79.44	\$6.62

***STAR Exemption Info:** Some residents may be eligible for the Basic STAR or Enhanced STAR exemption. To be eligible for the STAR exemption, homeowners must apply through NYS. For more information on the STAR program visit:

<https://www.tax.ny.gov/pit/property/star/eligibility.htm>

NOTE: New assessments and/or equalization rates may also have an impact on the actual tax rates.

Current 2025-26 Tax Rate/\$1000 = \$15.63

Estimated 2026-27 Rate/\$1,000 = \$16.10

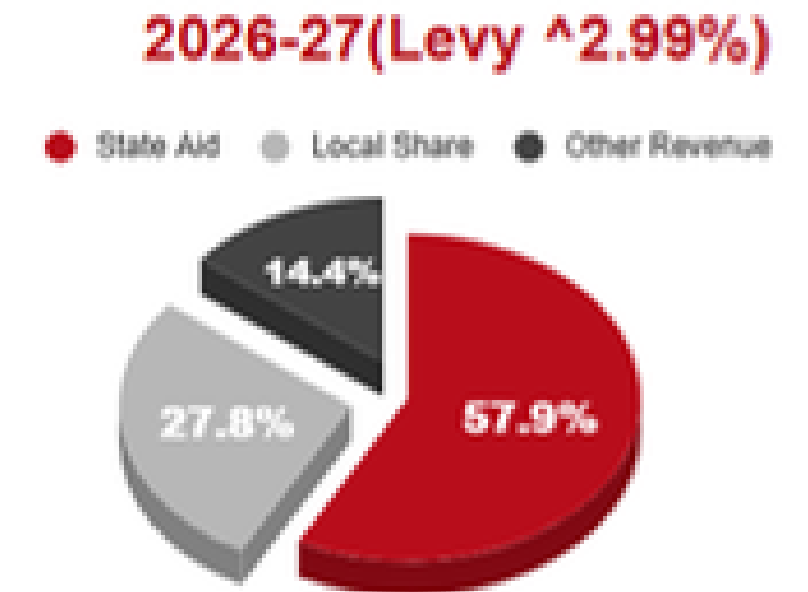
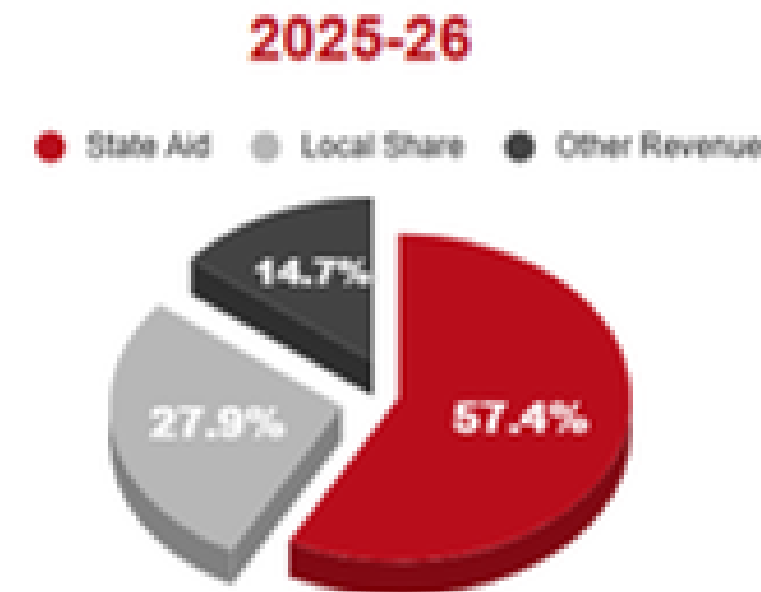
Difference/\$1000 True Value = \$0.47 or 2.99%

2026-27 Tax Levy Impact on Future Revenues

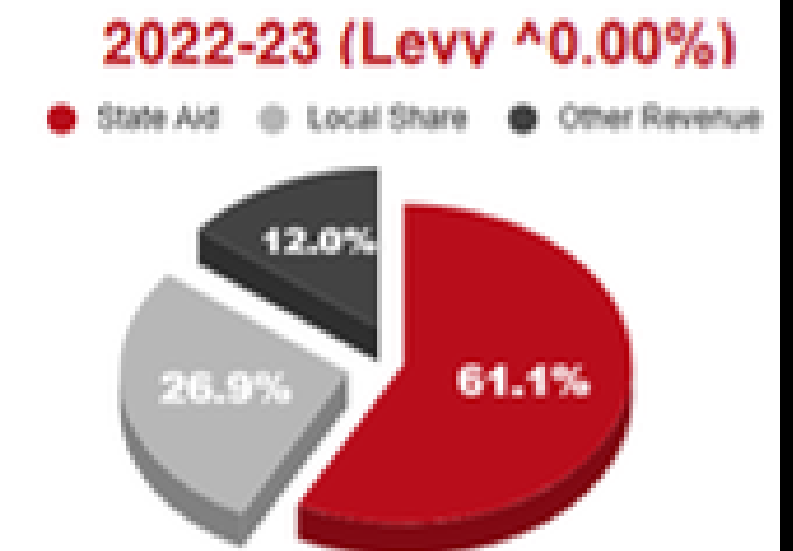
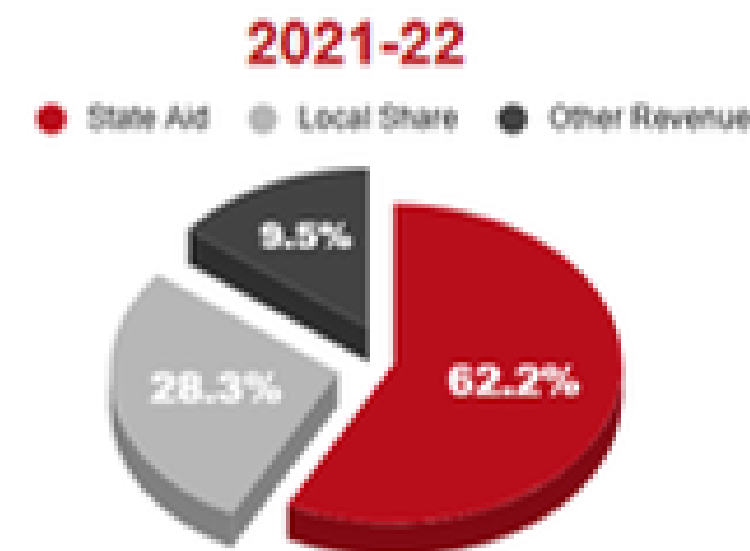
Tax Levy Percent Increase	Tax Levy	Tax Levy Impact on Future Revenues	
		2026-27	5 Year Cumulative
CAP 3.31%	\$ 7,346,889.96	\$ -	\$ -
3.00%	\$ 7,324,560.72	\$ 22,329.24	\$ 111,646.22
2.50%	\$ 7,289,004.60	\$ 57,885.36	\$ 289,426.82
2.00%	\$ 7,253,448.48	\$ 93,441.48	\$ 467,207.42
1.50%	\$ 7,217,892.36	\$ 128,997.60	\$ 644,988.02
2025-26 Tax Levy	\$ 7,111,224.00	\$ 235,665.96	\$ 1,178,329.82

Local Share vs. Other/State Aid

Revenue Summary	2025-2026		2026-2027	
	\$\$\$	%	\$\$\$	%
State Aid	\$14,645,127	57.4%	\$15,244,750	57.9%
Local Share	\$7,111,613	27.9%	\$7,323,850	27.8%
Other Revenue	\$3,739,712	14.7%	\$3,782,134	14.4%
2.99% Levy Increase	\$25,496,452	100%	\$26,350,734	100%



Revenue Summary	2021-22		2022-23	
	\$\$\$	%	\$\$\$	%
State Aid	\$14,537,117	62.2%	\$14,975,819	61.1%
Local Share	\$6,604,638	28.3%	\$6,604,638	26.9%
Other Revenue	\$2,224,422	9.5%	\$2,929,488	12.0%
0.00% Levy Increase	\$23,366,177	100%	\$24,509,945	100%



Budget Notice including Contingency

	Budgeted Adopted 2025-2026 SY	Budget Proposed 2026-2027 SY	Contingency Budget 2026-2027 SY
Total Budgeted Amount, Not Including Separate Propositions	\$25,496,452	\$26,350,734	\$25,821,529
Increase/Decrease for the 2026-2027 School Year		\$854,282	\$325,077
Percentage Increase/Decrease in Proposed Budget		3.35%	1.27%
Change in the Consumer Price Index		2.80%	
A. Proposed Tax Levy to Support the Total Budgeted Amount	\$7,111,224	\$7,323,850	\$7,111,613
B. Tax Levy to Support Library Debt, if Applicable			
C. Tax Levy for Non-Excludable Propositions, if Applicable**			
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy			
E. Total Proposed School Year Tax Levy (A + B + C - D)	\$7,111,224	\$7,323,850	\$7,111,613
F. Total Permissible Exclusions to the School Tax Levy Limit	\$90,790	\$123,668	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions	\$7,199,714	\$7,346,890	
H. Total Proposed School Year Tax Levy, Excluding Levy to Support Library Debt and/or Permissible Exclusions, Plus Prior Year Tax Cap Reserve (E - B - F + D)	\$7,111,613	\$7,323,850	
I. Difference: (G - H); (Negative Value Requires 60% of Voter Approval - See Note Below Regarding Separate Propositions)**	\$88,101	\$23,040	
Program Component	\$18,081,508	\$19,020,691	\$18,988,167
Capital Component	\$4,416,311	\$4,154,841	\$3,663,200
Administrative Component	\$2,998,633	\$3,175,202	\$3,170,157

BUDGET PROPOSITION:

The Board of Education of the Groton Central School District is hereby authorized to expend the sum set forth of \$26,350,734 for the purpose of operating the school district for the 2026-27 school year and to levy the necessary tax on the taxable property of said school district therefor.

**Elect THREE (3) BOE Members for Three Year Term
(July 1, 2026 - June 30, 2029)**

**Linda
Competillo**

**Sophia
Darling**

**Kristin
Prugh**

**Seth
Walpole**

Budget Vote
May 19, 2026
12:00 PM - 9:00 PM