



Budget Presentation

2026-2027



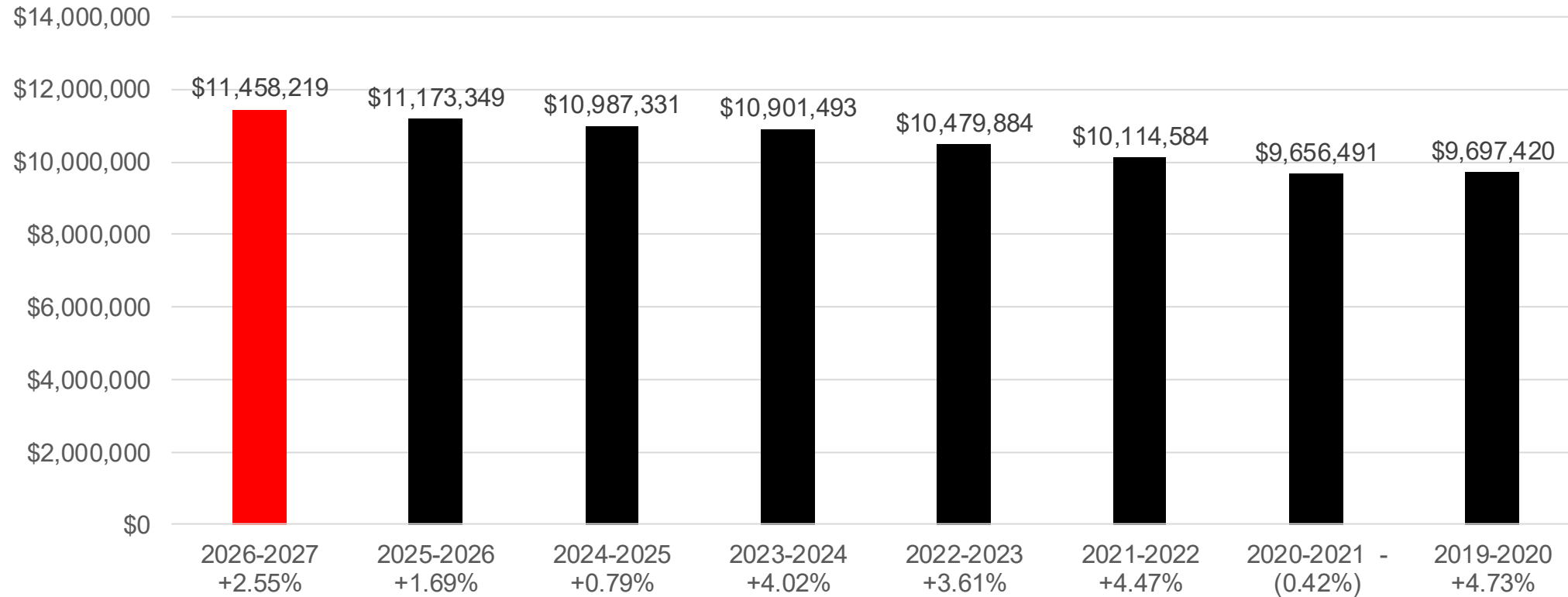
Proposed Budget

Proposed Budget: \$11,458,219

\$284,870 or 2.55% Increase



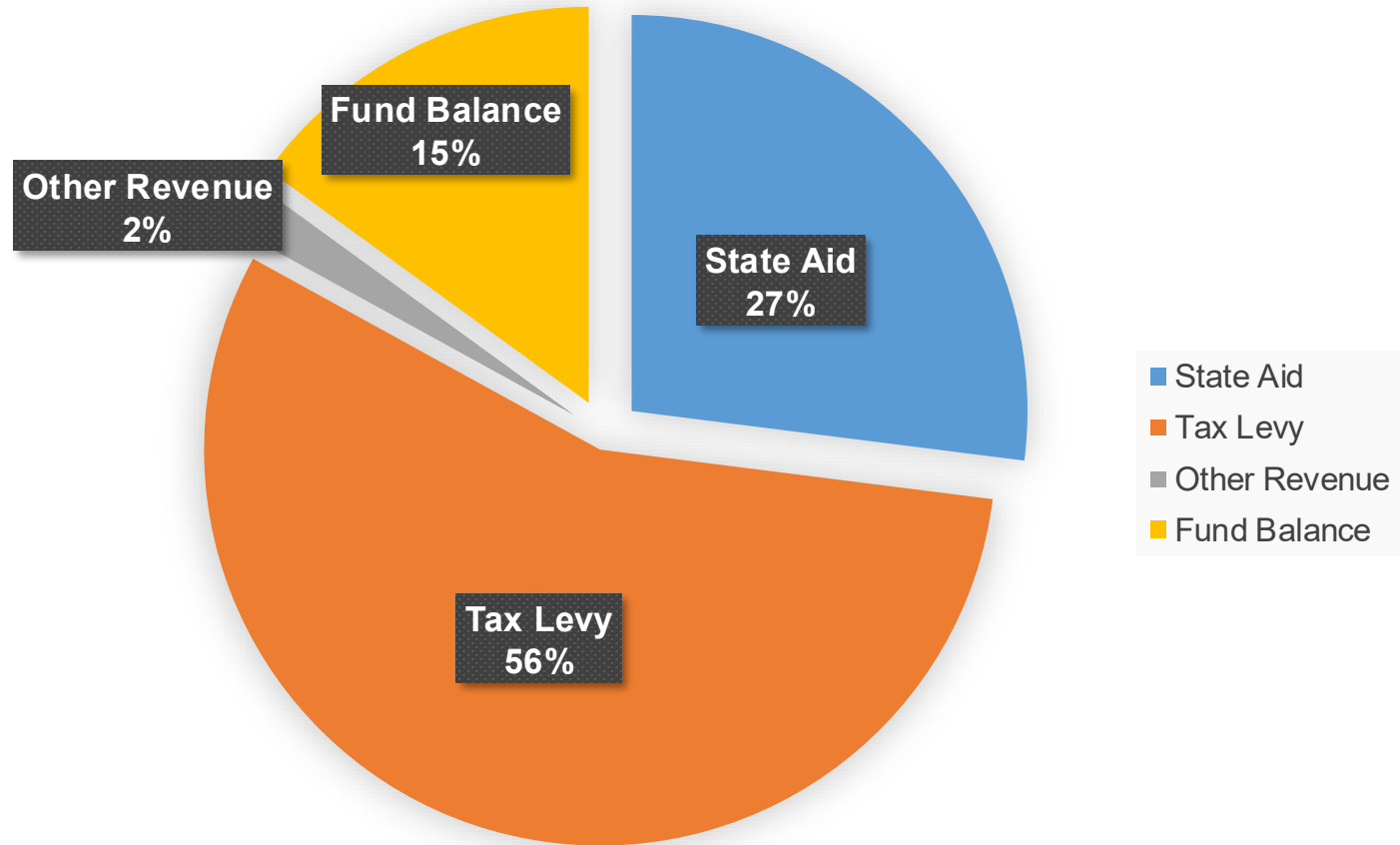
Year to Year Budget Comparison



Average increase of 2.68% since 2019-2020



Revenue Projections





Willsboro CSD Local Tax Revenue

Tax Levy Increase 2.55% (at the cap)

Tax Levy Increase \$160,499

Estimated Tax Rate of \$8.27/\$1,000



Tax Rate Comparison

Assessment	25-26 Taxes	26-27 Taxes	Tax Change
\$100,000	\$806	\$827	\$21
\$150,000	\$1,209	\$1,241	\$32
\$200,000	\$1,612	\$1,654	\$42

Estimated Tax rate/\$1,000 increase of \$0.21

(Assuming no assessment changes)



Assessment Impact on Tax Rate

BEFORE ASSESSMENT



\$100,000

Tax Rate **\$19.00**
per \$1,000
assessed value

*Because of market conditions,
values are likely to increase.*

AFTER ASSESSMENT



\$200,000

Tax Rate **\$9.50** per
\$1,000 assessed value

When values go up, tax rates
go down because there's more
property value to collect the
same tax levy from.

Utilizing the same school tax levy amount.



$$\begin{array}{r} \$19.00 \text{ (rate)} \\ \times \quad 100 \text{ (thousands)} \\ \hline \$1,900 \text{ (tax bill)} \end{array}$$



$$\begin{array}{r} \$9.50 \text{ (rate)} \\ \times \quad 200 \text{ (thousands)} \\ \hline \$1,900 \text{ (tax bill)} \end{array}$$





Capital Outlay Project

- Miniature capital projects done on an annual basis
- Up to \$100,000 annual spending allowed
- Aid (52%) flows the following year to offset future projects
- IP speaker/clocks, door access controls, and safety/surveillance system improvements targeted for next year.



Finance Purchase of School Bus

- Purchase of 1 school bus
- Cost not to exceed \$175,000
- 48% of total cost received back in state aid.
- Completes replacement cycle of current fleet.
- Delays impact of NYS electric bus mandate.



Bus Fleet Information

Bus #	Year	Mileage
77 (Spare) *	2015	157,520
78 (Spare)	2018	133,585
79 (Small Bus)	2016	126,286
80 (BOCES Run) **	2022	126,081
81 (Town Run)	2024	18,437
82 (Town Run)	2025	5,895
01 (Town Run)	2026	5,283

*Removed from use this year due to inability to pass inspection.

** Targeted for replacement next year with new bus purchase.



Administrative Component

	2025-2026	2026-2027	Difference
BOE	\$6,680	\$27,619	\$20,939
Central Admin.	\$229,354	\$237,058	\$7,704
Finance	\$295,547	\$303,627	\$8,080
Staff	\$54,314	\$59,919	\$5,604
Central Ser. & Spec. Items	\$248,936	\$302,065	\$53,129
Instruction	\$81,256	\$84,189	\$2,933
Employee Benefits	\$214,037	\$205,451	(\$8,586)
TOTAL	\$1,130,125	\$1,219,928	\$89,803



Program Component

	2025-2026	2026-2027	Difference
Staff	\$16,667	\$16,667	\$0
Instructional Training	\$26,413	\$24,850	(\$1,563)
Teaching	\$1,814,380	\$1,960,294	\$145,914
Special Programs	\$2,128,713	\$2,227,447	\$98,734
Instructional Media	\$293,119	\$222,363	(\$70,756)
Pupil Services	\$443,902	\$501,949	\$58,048
Transportation	\$412,381	\$460,958	\$48,577
Employee Benefits	\$2,742,554	\$2,689,508	(\$53,046)
Interfund Transfer	\$25,000	\$15,000	(\$10,000)
TOTAL	\$7,903,127	\$8,119,035	\$215,908



Capital Component

	2025-2026	2026-2027	Difference
Central Services	\$543,290	\$559,673	\$16,383
Employee Benefits	\$388,006	\$382,302	(\$5,704)
Debt Services	\$1,094,801	\$1,077,281	(\$17,520)
Interfund Transfer	\$114,000	\$100,000	(\$14,000)
TOTAL	\$2,140,097	\$2,140,097	(\$20,841)

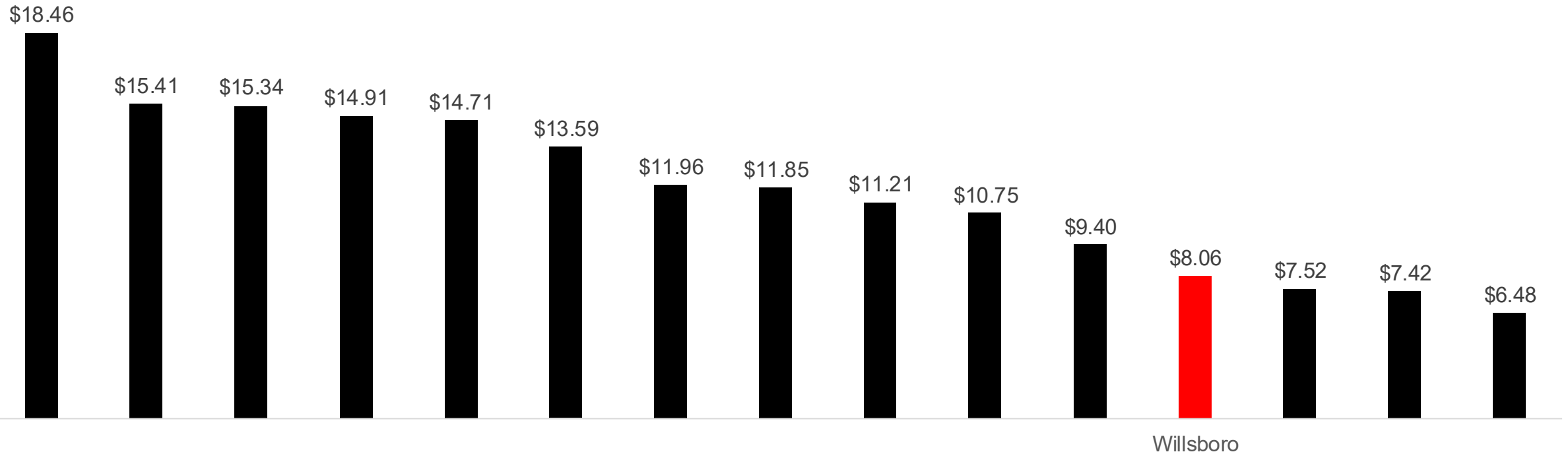


Willsboro CSD Yearly Tax Rates



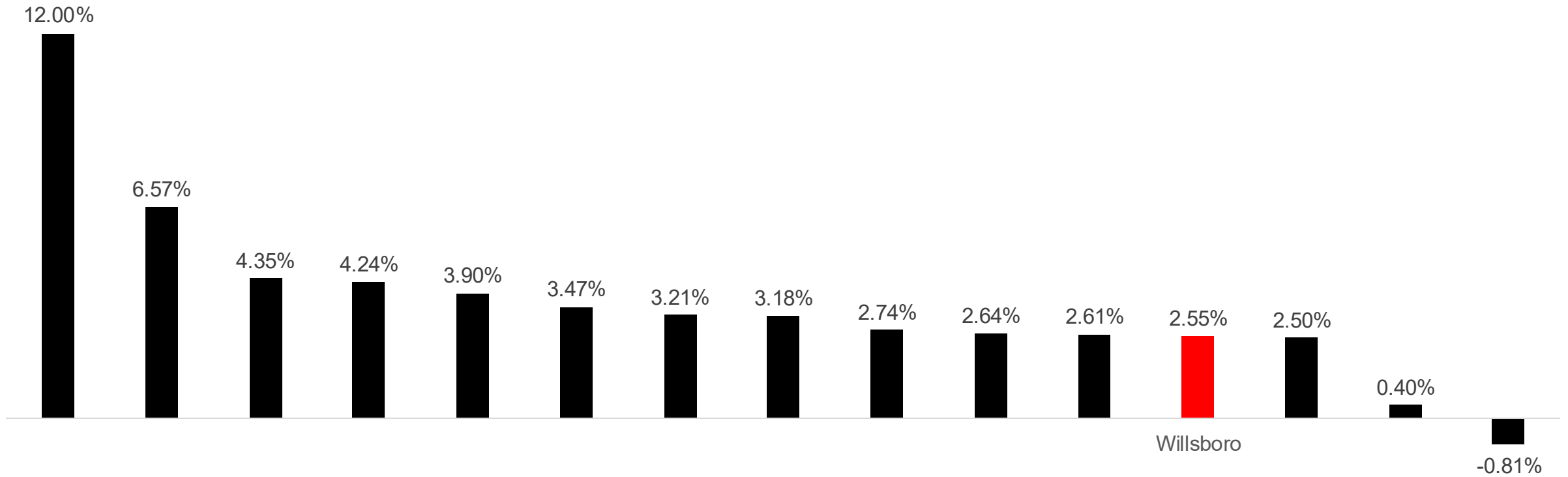


Area District Tax Rate Comparison



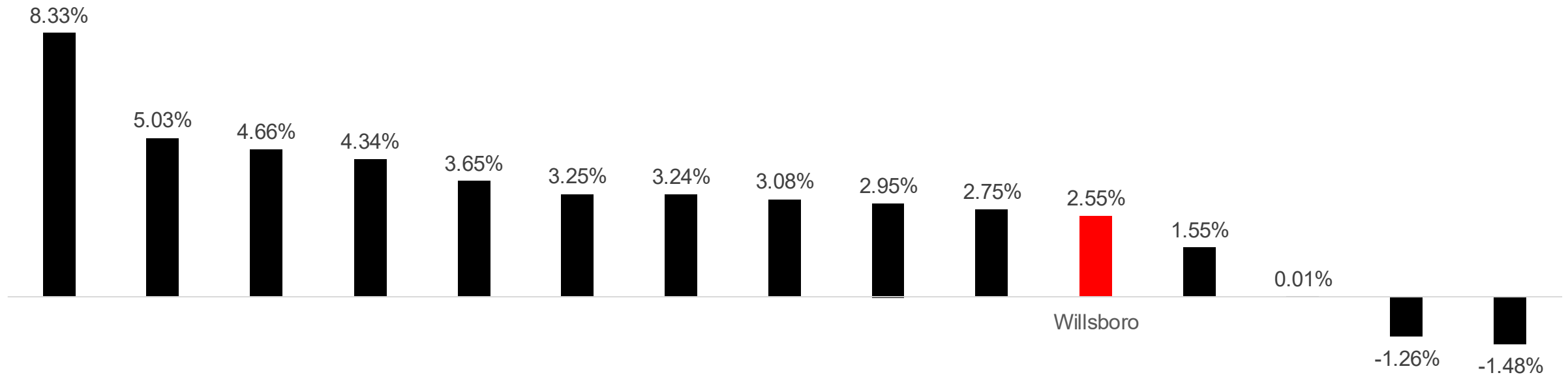


Area District Proposed Tax Levy Change Comparison





Area District Proposed Spending Change Comparison





Per Pupil Expenditures (2023-2024)

Willsboro CSD \$32,634

County Average \$36,971

Statewide Average \$30,472



Tax Rate Comparison

Assessment	25-26 Taxes	26-27 Taxes	Tax Change
\$100,000	\$806	\$827	\$21
\$150,000	\$1,209	\$1,241	\$32
\$200,000	\$1,612	\$1,654	\$42

Estimated Tax rate/\$1,000 increase of \$0.21

(Assuming no assessment changes)



Board of Education Candidates

Two Seats Open:

Krissy Leerkes

Emily Phillips



Ballot Propositions

Proposition 1

2026-27 Proposed Budget of \$11,458,219

Proposition 2

Two Vacant Board Seats
(Krissy Leerkes & Emily Phillips)

Proposition 3

Purchase & finance of one bus not to exceed \$175,000



Budget Vote Information

Tuesday, May 19th

12:00pm-8:00pm

School Gymnasium



Questions?

If you have questions about the school budget following this presentation, please contact us at:

Email: district@willsborocsd.org

Web: www.willsborocsd.org

Phone: (518) 963-4456