



# General Brown Central School District

BUDGET NEWSLETTER 2026-27

## BUDGET VOTE

May 19, 2026

12 - 8 p.m.

at the General Brown Junior-Senior High School gymnasium

### BUDGET AT-A-GLANCE

PROPOSED BUDGET  
\$32,903,114

CHANGE  
\$2,630,331

% INCREASE  
8.69%

PROPOSED SCHOOL  
TAX LEVY  
\$9,999,968

CHANGE  
\$258,641

% INCREASE  
2.66%



## Join the Community to Vote on May 19

### KEEPING OUR SCHOOLS STRONG AND SUPPORTED

Dear General Brown Community,

On May 19, we encourage all residents to participate in the annual budget vote and make their voices heard.

As we plan for the 2026-27 school year, I'd like to share how we are approaching this year's budget and the priorities guiding our work.

At General Brown, we remain deeply committed to providing outstanding opportunities for every student. At the same time, we are navigating ongoing fiscal challenges at the state level and

beyond. Rising costs are affecting school districts across New York State and the nation, and our district is no exception.

This year's budget is focused on maintaining the strong programs, supports, and opportunities our students rely on each day. While we are not adding new initiatives, we are working hard to preserve the quality of education and care our community expects and deserves.



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Like many households, school districts are feeling the impact of rising expenses, including increases in energy costs. We are doing our part to be responsible stewards of our resources, looking for efficiencies, making thoughtful decisions, and balancing the needs of our students with our responsibility to taxpayers.

Our budget also continues our investment in our facilities. We are entering the fourth phase of our ongoing capital outlay work at the bus garage, where masonry restoration continues to move forward. This multi-phase effort reflects our commitment to responsible, long-term planning and to maintaining the infrastructure our district depends on every day.

Voters will elect two Board of Education members

and consider a community library proposition, along with the proposed school budget. Your participation truly makes a difference in shaping the future of our schools.

We are proud of all that we have accomplished together for our students, staff, and community, and we remain focused on continuing this work in the year ahead.

Thank you for being such an important part of our school community. We look forward to seeing you at the polls on May 19!

Take care,

Brian A. Moore

Superintendent of Schools



## BUDGET Q&A

**Q** How is the tax levy different from the tax rate?

**A** The tax levy is the total amount of money a school district raises in taxes each year from all property owners in the district. Tax rates are calculated by dividing the total amount of the levy by the total taxable assessed value in a community. Tax rates are affected by changes in both municipal assessments and state equalization rates, which are determined in the summer. The tax rate is used to calculate each individual property tax bill.

**Q** Does the percentage of increase in the tax levy equal the percentage of increase in the tax rate?

**A** No. Typically, the tax rate increase is lower than the tax levy increase. New home construction and businesses added to the tax roll lowers the tax rate. Over the past 10 years, the average tax levy increase of 3.2% has yielded an average tax rate increase of 2.0% in the Town of Brownville.

**Q** What is the state's School Tax Relief, or STAR, Program?

**A** New York State's School Tax Relief Program, or STAR, provides partial school property tax savings to eligible homeowners. Most New Yorkers who own and live in their homes are eligible for STAR savings on their primary residences. Because the STAR program is not a district program, taxpayers STAR savings are not factored into a school budget. More information about STAR can be found at: <https://www.tax.ny.gov/pit/property/star/>.

# Budget Vote 2026-27



## Overall Budget Proposal

Overall Budget Proposal	Budget Adopted for the 2025-26 School Year	Budget Proposed for the 2026-27 School Year	Contingency Budget for the 2026-27 School Year *
Total Budgeted Amount, Not Including Separate Propositions	\$30,272,783	\$32,903,114	\$32,101,742
Increase/Decrease for the 2026-27 School Year		\$2,630,331	\$1,828,959
Percentage Increase/Decrease in Proposed Budget		8.69%	6.04%
Change in the Consumer Price Index		2.63%	
A. Proposed Levy to Support the Total Budgeted Amount	\$9,741,327	\$9,999,968	\$9,741,327
B. Levy to Support Library Debt, if Applicable	\$0	\$0	
C. Levy for Non-Excludable Propositions, if Applicable **	\$0	\$0	
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy	\$0	\$0	
E. Total Proposed School Year Tax Levy (A + B + C – D)	\$9,741,327	\$9,999,968	\$9,741,327
F. Total Permissible Exclusions	\$399,984	\$411,528	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions	\$9,341,343	\$9,588,440	
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E – B – F + D)	\$9,341,343	\$9,588,440	
I. Difference: G – H (Negative Value Requires 60.0% Voter Approval – See Note Below Regarding Separate Propositions) **	\$0	\$0	
Administrative Component	\$3,065,963	\$3,182,225	\$3,167,353
Program Component	\$22,125,953	\$23,155,510	\$23,155,510
Capital Component	\$5,080,867	\$6,565,379	\$5,778,879

\* The contingency budget assumes no increase in the tax levy. Equipment purchases and bus purchases were eliminated, and supply and contractual lines in administrative and non-instructional areas were reduced by 10%. All required instructional programs, transportation, and building operations are maintained. Debt service on the voter-approved \$31 million capital project is included as an ordinary contingent expense.

\*\* List Separate Propositions that are not included in the Total Budgeted Amount: (Tax Levy associated with educational or transportation services propositions are not eligible for exclusion and may affect voter approval requirements)

Description	Amount
Proposition No. 2 — Library Support: Brownville-Glen Park Library (\$32,000 annually, increase of \$5,000 from prior \$27,000) and Dexter Free Library (\$46,500 annually, unchanged). Total combined annual appropriation: \$78,500.	\$78,500

Under the Budget Proposed for the 2026-27 School Year	
Estimated Basic STAR Exemption Savings <sup>1</sup>	\$304

The annual budget vote for the fiscal year 2026-27 by the qualified voters of the General Brown Central School District, Jefferson County, New York, will be held at the General Brown High School in said district on Tuesday, May 19, 2026 between the hours of 12 p.m. and 8 p.m., at which time the polls will be opened to vote by voting ballot.

<sup>1</sup> The basic school tax relief (STAR) exemption is authorized by section 425 of the Real Property Tax Law. Savings estimated based on Jefferson County S495 Exemption Impact Report (General Brown CSD, equalized AV \$1,214,274,330, 1,054 Basic STAR parcels). Estimated tax rate \$8.235 per \$1,000 equalized value.





**General Brown Central School District**  
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**For more budget information,  
visit [www.gbliions.org](http://www.gbliions.org)**

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**School District Resident**

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**TUESDAY, MAY 19  
12 - 8 p.m.**

General Brown Junior-Senior  
High School gymnasium

**WHO CAN VOTE?**

- Must be a U.S. citizen
- And 18 years or older
- And a district resident for at least 30 days prior to the vote

**WHAT SHOULD I BRING?**

- Personal identification/proof of residency is required (e.g., driver's license or utility bill, both with name and current address).

**For more information,  
visit <https://www.gbliions.org> or  
call (315) 779-2300.**

**CAN I VOTE EARLY OR BY ABSENTEE BALLOT?**

Residents who will not be in the area on May 19 or who would like to vote early by mail may apply for an absentee ballot or early voting ballot at the General Brown Central School District Office, 17643 Cemetery Rd., Dexter. If the absentee/early voting ballot is to be mailed to the voter, the application must be submitted by May 12. If the absentee/early voting ballot is to be picked up by the voter in person, applications will be accepted until May 18. Ballots must be returned to the District Clerk no later than 5 p.m. on May 19.

**What will I see on the ballot?**

**PROPOSITION NO. 1 — SCHOOL BUDGET**

Voters will be asked to decide on the proposed 2026-27 budget totaling \$32,903,114.

**PROPOSITION NO. 2 — PUBLIC LIBRARY BUDGETS**

BE IT RESOLVED, that pursuant to Education Law, Section 259, the Board of Education of the General Brown Central School District is authorized to levy and collect an annual tax, year after year, separate and apart from the annual school district budget, the following amounts, which shall be paid to the libraries named below for their support and maintenance: To the Brownville-Glen Park Library, the sum of \$32,000 annually (an increase of \$5,000 from the prior appropriation of \$27,000); To the Dexter Free Library, the sum of \$46,500 annually (unchanged from the prior appropriation); For a total combined annual appropriation of \$78,500: with these appropriated amounts to be the annual appropriation for each library until thereafter modified by a future vote of the electors of the General Brown Central School District.

**BOARD OF EDUCATION ELECTION**

Voters will be asked to select two individuals to three-year terms, which begin July 1, 2026, from the candidates listed on the election ballot. The Board of Education candidates are:

- Natalie Hurley (incumbent)
- Jason Reynolds (incumbent)