



▶ PROPOSITION #1  
SCHOOL BUDGET  
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○ PUBLIC BUDGET DOCUMENT ○ MAY 2026



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BOARD CANDIDATE...  
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# LaFargeville Central School

HOME OF THE RED KNIGHTS

*Copies of the Budget, School District Report Card, Tax Exemption Impact Reports and the Salary Disclosure are available in the district and also on the district website.*



## School Budget Vote Tuesday, May 19

The proposed 2026-2027 school budget reflects our commitment to students and the community. Spending will increase by 1.76%, for a total budget of \$13,031,652. This leads to a 5.45% increase in the tax levy, which exceeds the cap and requires at least 60% voter approval.

In preparing the 26-27 school year budget, we reduced costs by hundreds of thousands of dollars without impacting student programming. Despite these efforts, rising healthcare and energy costs,

along with ongoing inflation, have led to a proposed 1.76% spending increase. This increase sustains existing instructional and student support programs, so students will experience no reduction in academics, arts, or athletics.

To reduce out-of-district BOCES expenses, the District will establish an in-district special education program that provides specialized services locally. Following a retirement in the Home and Career Program, that position will not be

filled; instead, a special education teacher will be added for the new program. No new buses are proposed for 2026-2027, but funds are allocated to replace a plow truck and floor scrubber.

Our focus remains on providing a quality education to students while being fiscally responsible to taxpayers. We continue to plan not only for next year but also for the future. Please remember to vote. Your support is greatly appreciated.

## Absentee Ballot and Early Voting Information



Voters will be able to participate in the May 19 school budget vote and board election by way of traditional in-person voting or by absentee and early voting ballots, upon request.

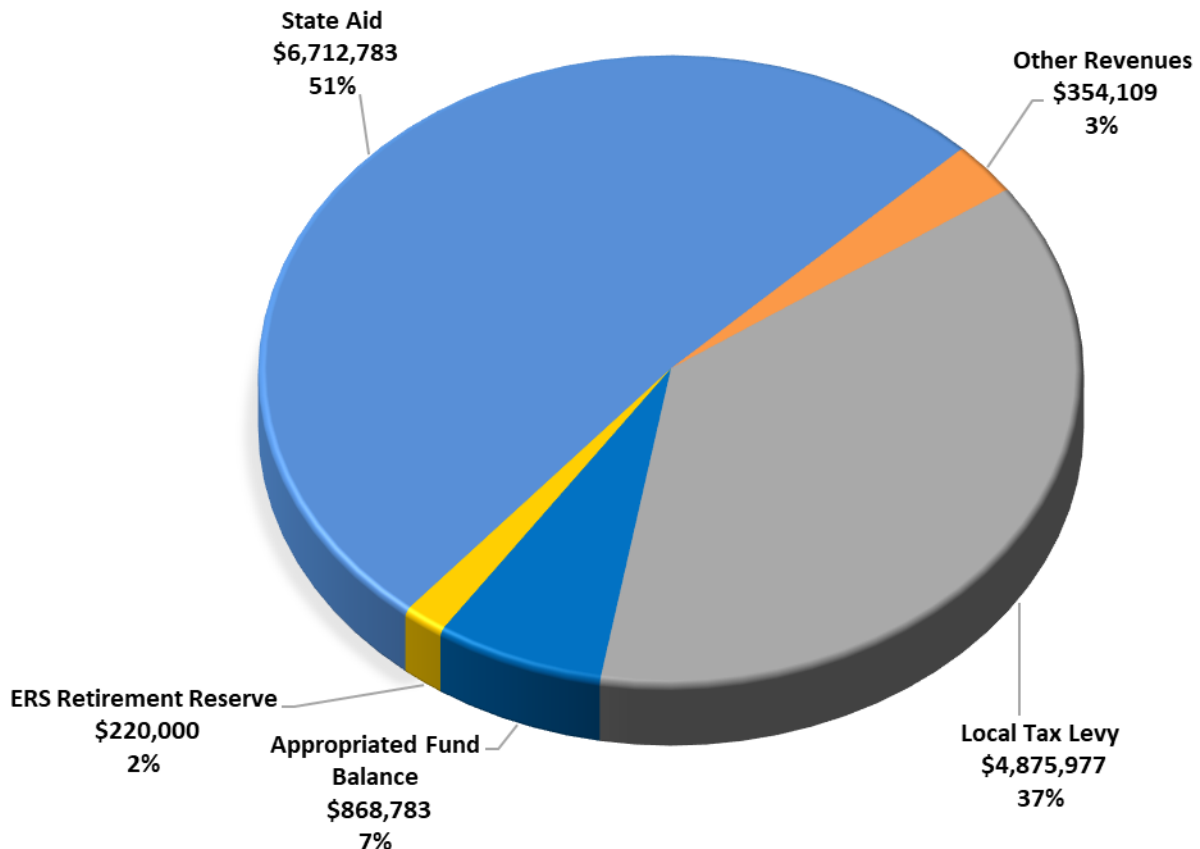
To vote, follow these steps.

1. Indicate your votes on the ballot regarding the school district budget and Board of Education election.
2. Seal your ballot in the specially marked envelope.
3. Complete the front of the envelope. Sign the back of the envelope to indicate that you have read it.

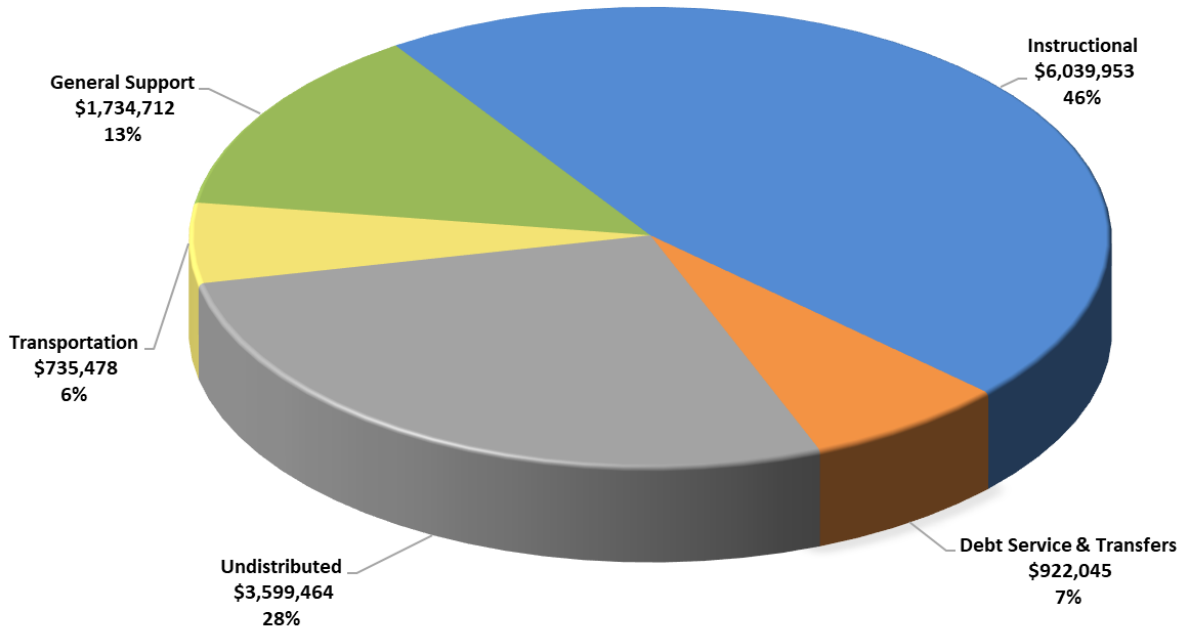
**To be counted, a ballot must be received by our District Clerk not later than 5:00 p.m. on May 19.**

# *Where does the money come from?*

GENERAL FUND REVENUES	BUDGET 2024-2025	BUDGET 2025-2026	PROPOSED 2026-2027
<b>STATE AID</b>			
Foundation Aid	4,958,372	5,057,539	5,108,114
Building and Incentive Aid	928,897	750,744	680,308
Transportation Aid	477,788	525,200	486,098
Excess Cost Aid	66,411	31,865	19,706
Software/Hardware/Library/Textbook	41,584	39,349	37,863
BOCES Aid	389,782	379,589	380,694
<b>TOTAL STATE AID</b>	<b>\$ 6,862,834</b>	<b>\$ 6,784,286</b>	<b>\$ 6,712,783</b>
MISCELLANEOUS: Other Income	167,562	177,371	154,295
Transfer from Debt Service Fund	-	-	59,314
Interest on Deposits	30,000	50,000	40,000
Medicaid Reimbursements	5,000	15,000	15,000
Reserve for Retirement	175,000	190,000	220,000
Employee Benefit Accrued Liability Reserve	15,000	10,000	5,500
Shared Fuel Depot	80,000	80,000	80,000
BALANCE: Anticipated Available Funds	875,000	876,231	868,783
LOCAL TAXES	4,532,836	4,623,853	4,875,977
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 12,743,232</b>	<b>\$ 12,806,741</b>	<b>\$ 13,031,652</b>



# Where does the money go?



GENERAL FUND EXPENDITURES	BUDGET 2024-2025	BUDGET 2025-2026	PROPOSED 2026-2027
Board of Education	11,491	11,881	10,163
Central Administration	167,084	170,620	176,340
Finance & Staff	317,453	328,296	311,629
Central Services	867,570	898,016	1,045,405
Special Items	175,887	185,125	191,175
<b>TOTAL GENERAL SUPPORT</b>	<b>\$ 1,539,485</b>	<b>\$ 1,593,938</b>	<b>\$ 1,734,712</b>
Instruction Admin. & Improvement	264,277	279,924	284,966
Teaching - Regular School	3,130,274	3,201,265	3,178,947
Teaching - Special Programs	1,564,595	1,436,300	1,503,051
Teaching - Summer School	3,000	10,500	10,500
Occupational/Vocational Ed.	329,840	361,760	375,802
Instructional Support – Library & IT	176,795	162,378	169,427
Pupil Personnel - Guidance, Nurse, Psychologist, Social Work, Attendance	330,235	331,290	313,477
Pupil Services - Band, Vocal, NHS	52,053	50,727	51,844
Pupil Services - Athletic	147,259	148,367	151,939
<b>TOTAL INSTRUCTION</b>	<b>\$ 5,998,328</b>	<b>\$ 5,982,511</b>	<b>\$ 6,039,953</b>
<b>TOTAL PUPIL TRANSPORTATION</b>	<b>\$ 1,007,563</b>	<b>\$ 1,041,804</b>	<b>\$ 735,478</b>
Employee Benefits	3,024,097	3,147,953	3,599,464
Debt Service and Interfund Transfers	1,173,759	1,040,535	922,045
<b>TOTAL UNDISTRIBUTED</b>	<b>\$ 4,197,856</b>	<b>\$ 4,188,488</b>	<b>\$ 4,521,509</b>
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$ 12,743,232</b>	<b>\$ 12,806,741</b>	<b>\$ 13,031,652</b>

# *Proposed Line Item Budget*

Account Code	Account Title	2026-2027 PROPOSED	2025-2026 BUDGET	Increase/ (Decrease)
<b>Board of Education</b>				
A 1010.4	Board Expenses	\$ 6,196	\$ 6,041	\$ 155
A 1040.16	District Clerk Salary	\$ 417	\$ 2,500	\$ (2,083)
A 1040.4	District Clerk Contractual	\$ 875	\$ 875	\$ -
A 1040.45	District Clerk Supplies	\$ 1,465	\$ 1,465	\$ -
A 1060.4	Legal Notices	\$ 1,210	\$ 1,000	\$ 210
<b>TOTAL Board of Education</b>		<b>\$ 10,163</b>	<b>\$ 11,881</b>	<b>\$ (1,718)</b>
<b>Central Administration</b>				
A 1240.15	Salaries	\$ 170,581	\$ 164,858	\$ 5,723
A 1240.4	Conference(s)/Membership(s)	\$ 5,559	\$ 5,512	\$ 47
A 1240.45	Materials & Supplies	\$ 200	\$ 250	\$ (50)
<b>TOTAL Central Administration</b>		<b>\$ 176,340</b>	<b>\$ 170,620</b>	<b>\$ 5,720</b>
<b>Finance</b>				
A 1310.16	Business Office Salaries	\$ 220,209	\$ 219,688	\$ 521
A 1310.4	Business Office Contractual	\$ 5,893	\$ 5,743	\$ 150
A 1310.45	Business Office Supplies	\$ 500	\$ 500	\$ -
A 1310.49	BOCES Services	\$ 20,607	\$ 23,801	\$ (3,194)
A 1320.16	Internal Claims Auditor Salary	\$ 1,440	\$ 1,440	\$ -
A 1320.4	Auditing Services	\$ 18,950	\$ 18,700	\$ 250
A 1325.16	District Treasurer Salary	\$ -	\$ 2,500	\$ (2,500)
A 1325.4	District Treasurer Contractual	\$ 1,950	\$ 1,950	\$ -
A 1325.45	District Treasurer Supplies	\$ 500	\$ 500	\$ -
A 1330.4	Tax Collector's Contractual	\$ 4,170	\$ 4,170	\$ -
A 1330.45	Tax Collector's Supplies	\$ 500	\$ 500	\$ -
A 1345.49	BOCES Purchasing	\$ 2,378	\$ 2,293	\$ 85
A 1420.4	School Attorney	\$ 10,000	\$ 10,000	\$ -
A 1430.16	Substitute Caller	\$ 5,940	\$ 5,760	\$ 180
A 1430.40	Recruitment Advertising	\$ 3,000	\$ 3,000	\$ -
A 1430.45	Personnel Supplies	\$ 450	\$ 450	\$ -
A 1430.49	BOCES Employee(r) Relations	\$ 13,107	\$ 25,604	\$ (12,497)
A 1460.4	Records Management	\$ 300	\$ 250	\$ 50
A 1480.49	BOCES Public Information Svc	\$ 1,735	\$ 1,447	\$ 288
<b>TOTAL Finance</b>		<b>\$ 311,629</b>	<b>\$ 328,296</b>	<b>\$ (16,667)</b>

# *Proposed Line Item Budget*

Account Code	Account Title	2026-2027 PROPOSED	2025-2026 BUDGET	Increase/ (Decrease)
<b>Central Services</b>				
A 1620.16	Custodial Salaries	\$ 294,201	\$ 284,617	\$ 9,584
A 1620.2	Equipment - Floor Scrubber	\$ 8,776	\$ -	\$ 8,776
A 1620.4	Operation of Plant	\$ 481,034	\$ 422,429	\$ 58,605
A 1620.45	Custodial Supplies	\$ 42,225	\$ 42,225	\$ -
A 1620.49	Health & Safety	\$ 13,490	\$ 15,545	\$ (2,055)
A 1621.2	Equipment - Plow Truck	\$ 70,000	\$ -	\$ 70,000
A 1621.4	Maintenance Contractual	\$ 4,700	\$ 4,700	\$ -
A 1621.45	Maintenance Supplies	\$ 14,130	\$ 14,130	\$ -
A 1622.16	School Safety Officer Salary	\$ 37,772	\$ 36,875	\$ 897
A 1622.4	Security of Plant	\$ 300	\$ 300	\$ -
A 1622.45	Security Supplies	\$ 250	\$ 250	\$ -
A 1670.4	Postage, Mailing for School	\$ 10,128	\$ 10,116	\$ 12
A 1670.45	Mailing Materials & Supplies	\$ 1,080	\$ 1,080	\$ -
A 1680.49	BOCES Data Processing	\$ 67,319	\$ 65,749	\$ 1,570
<b>TOTAL Central Services</b>		<b>\$ 1,045,405</b>	<b>\$ 898,016</b>	<b>\$ 147,389</b>
<b>Special Items</b>				
A 1910.4	Unallocated Insurance	\$ 55,805	\$ 51,495	\$ 4,310
A 1920.4	School Association Dues	\$ 6,100	\$ 6,100	\$ -
A 1964.4	Refund of Property Taxes	\$ 5,000	\$ 5,000	\$ -
A 1981.49	BOCES, Admin. & Capital	\$ 124,270	\$ 122,530	\$ 1,740
<b>TOTAL Special Items</b>		<b>\$ 191,175</b>	<b>\$ 185,125</b>	<b>\$ 6,050</b>
<b>TOTAL GENERAL SUPPORT</b>		<b>\$ 1,734,712</b>	<b>\$ 1,593,938</b>	<b>\$ 140,774</b>

# Proposed Line Item Budget

Account Code	Account Title	2026-2027 PROPOSED	2025-2026 BUDGET	Increase/ (Decrease)
<b>Instruction</b>				
A 2010.15	Instructional Salaries	\$ 3,550	\$ 3,550	\$ -
A 2020.15	Principal	\$ 99,382	\$ 96,677	\$ 2,705
A 2020.15	Principal	\$ 69,124	\$ 67,285	\$ 1,839
A 2020.16	Non-instructional Salaries	\$ 71,648	\$ 71,443	\$ 205
A 2020.4	Conference(s)/Membership(s)	\$ 2,850	\$ 2,850	\$ -
A 2020.45	Materials and Supplies	\$ 1,360	\$ 1,360	\$ -
A 2070.45	In-service Materials and Supplies	\$ 2,000	\$ 2,000	\$ -
A 2070.49	BOCES Services	\$ 35,052	\$ 34,759	\$ 293
<b>TOTAL Instruction</b>		<b>\$ 284,966</b>	<b>\$ 279,924</b>	<b>\$ 5,042</b>
<b>Teaching - Regular School</b>				
A 2110.12	Salaries K-6	\$ 1,386,222	\$ 1,357,631	\$ 28,591
A 2110.13	Salaries 7-12	\$ 1,283,283	\$ 1,335,047	\$ (51,764)
A 2110.131	Tutoring	\$ 15,360	\$ 15,360	\$ -
A 2110.14	Substitute Teachers	\$ 125,450	\$ 121,625	\$ 3,825
A 2110.16	Teacher Aides	\$ 120,416	\$ 138,250	\$ (17,834)
A 2110.4	Dues/Distance Learning	\$ 10,325	\$ 10,040	\$ 285
A 2110.45	Supplies/Copier paper	\$ 57,185	\$ 57,185	\$ -
A 2110.48	Textbooks K-12	\$ 24,407	\$ 24,756	\$ (349)
A 2110.49	BOCES Services	\$ 156,299	\$ 141,371	\$ 14,928
<b>TOTAL Teaching - Regular</b>		<b>\$ 3,178,947</b>	<b>\$ 3,201,265</b>	<b>\$ (22,318)</b>
<b>Teaching - Special Programs</b>				
A 2250.15	Special Ed. – Instructional	\$ 398,396	\$ 322,194	\$ 76,202
A 2250.16	Special Ed. – Non-instructional	\$ 221,411	\$ 123,228	\$ 98,183
A 2250.40	Special Ed. Contractual	\$ 3,715	\$ 4,004	\$ (289)
A 2250.45	Special Ed. Material & Supplies	\$ 4,000	\$ 4,000	\$ -
A 2250.49	BOCES Services	\$ 875,529	\$ 982,874	\$ (107,345)
<b>TOTAL Teaching - Special Programs</b>		<b>\$ 1,503,051</b>	<b>\$ 1,436,300</b>	<b>\$ 66,751</b>
<b>Occupational/Vocational Ed.</b>				
A 2280.49	BOCES Vocational Services	\$ 375,802	\$ 361,760	\$ 14,042
<b>TOTAL Occupational/Vocational Ed.</b>		<b>\$ 375,802</b>	<b>\$ 361,760</b>	<b>\$ 14,042</b>

# *Proposed Line Item Budget*

Account Code	Account Title	2026-2027 PROPOSED	2025-2026 BUDGET	Increase/ (Decrease)
<b>Co-Curriculum</b>				
A 2330.15	Instructional Salaries	\$ 7,500	\$ 7,500	\$ -
A 2330.49	BOCES, Online Summer Courses	\$ 3,000	\$ 3,000	\$ -
<b>TOTAL Teaching - Summer School</b>		<b>\$ 10,500</b>	<b>\$ 10,500</b>	<b>\$ -</b>
<b>Instructional Support</b>				
A 2610.15	Library Instructional	\$ 11,040	\$ 10,767	\$ 273
A 2610.16	Library Non-instructional	\$ -	\$ -	\$ -
A 2610.4	Library Contractual	\$ 1,000	\$ 900	\$ 100
A 2610.45	Library Supplies	\$ 1,910	\$ 1,910	\$ -
A 2610.46	State Aided Library Materials	\$ 2,663	\$ 2,719	\$ (56)
A 2610.49	BOCES Services	\$ 15,947	\$ 12,015	\$ 3,932
A 2630.16	Computer Specialist - Salaries	\$ 59,718	\$ 57,578	\$ 2,140
A 2630.2	State Aided Computer Hardware	\$ 4,412	\$ 5,358	\$ (946)
A 2630.40	Computer Specialist - Contractual	\$ 2,350	\$ 2,350	\$ -
A 2630.45	Computer Materials & Supplies	\$ 3,500	\$ 3,500	\$ -
A 2630.46	State Aided Computer Software	\$ 6,381	\$ 6,516	\$ (135)
A 2630.49	BOCES Services	\$ 60,506	\$ 58,765	\$ 1,741
<b>TOTAL Instructional Support</b>		<b>\$ 169,427</b>	<b>\$ 162,378</b>	<b>\$ 7,049</b>
<b>Pupil Personnel</b>				
A 2805.49	Attendance	\$ 3,160	\$ 3,185	\$ (25)
A 2810.15	Guidance Salaries	\$ 138,511	\$ 133,067	\$ 5,444
A 2810.16	Non-instructional Salaries	\$ 34,284	\$ 31,803	\$ 2,481
A 2810.4	Contractual Expenses	\$ 1,920	\$ 1,720	\$ 200
A 2810.45	Guidance Material & Supplies	\$ 2,200	\$ 2,200	\$ -
A 2810.49	BOCES Services	\$ 10,796	\$ 10,660	\$ 136
A 2815.16	Nurse's Salary	\$ 47,461	\$ 45,859	\$ 1,602
A 2815.4	Health Service	\$ 11,570	\$ 11,170	\$ 400
A 2815.45	Health Services Material & Supplies	\$ 2,000	\$ 2,000	\$ -
A 2820.15	School Psychologist	\$ 40,983	\$ 39,701	\$ 1,282
A 2820.40	Contractual Expenses	\$ 2,610	\$ 2,610	\$ -
A 2820.45	Psychologist Material & Supplies	\$ 2,050	\$ 2,050	\$ -
A 2825.49	BOCES Services - Counselor(s)	\$ 15,932	\$ 45,265	\$ (29,333)
<b>TOTAL Pupil Personnel</b>		<b>\$ 313,477</b>	<b>\$ 331,290</b>	<b>\$ (17,813)</b>

# *Proposed Line Item Budget*

Account Code	Account Title	2026-2027 PROPOSED	2025-2026 BUDGET	Increase/ (Decrease)
<b>Co-Curriculum</b>				
A 2850.15	Marching Band/Advisors	\$ 36,464	\$ 35,439	\$ 1,025
A 2850.16	Chaperones	\$ 1,896	\$ 1,824	\$ 72
A 2850.4	Contractual: Band/Vocal/NHS	\$ 7,379	\$ 7,359	\$ 20
A 2850.45	Supplies: Band/Vocal/NHS	\$ 6,105	\$ 6,105	\$ -
<b>TOTAL Co-Curriculum</b>		<b>\$ 51,844</b>	<b>\$ 50,727</b>	<b>\$ 1,117</b>
<b>Interscholastic</b>				
A 2855.15	Coaching Salaries	\$ 62,996	\$ 60,866	\$ 2,130
A 2855.16	Chaperones	\$ 19,584	\$ 19,296	\$ 288
A 2855.4	Contractual Expense	\$ 41,883	\$ 41,883	\$ -
A 2855.45	Supplies	\$ 12,725	\$ 12,725	\$ -
A 2855.49	BOCES–Scheduling & Assigning	\$ 14,751	\$ 13,597	\$ 1,154
<b>TOTAL Interscholastic</b>		<b>\$ 151,939</b>	<b>\$ 148,367</b>	<b>\$ 3,572</b>
<b>TOTAL INSTRUCTION</b>		<b>\$ 6,039,953</b>	<b>\$ 5,982,511</b>	<b>\$ 57,442</b>
<b>Transportation</b>				
A 5510.16	Salaries	\$ 299,117	\$ 287,925	\$ 11,192
A 5510.166	Bus Aide	\$ 7,500	\$ 7,500	\$ -
A 5510.2	Bus Purchases	\$ -	\$ 319,180	\$ (319,180)
A 5510.4	Contractual Expenses	\$ 138,330	\$ 139,050	\$ (720)
A 5510.45	Supplies, Diesel Fuel & Gas	\$ 192,820	\$ 192,820	\$ -
A 5510.49	BOCES-Bus Driver Training	\$ 25,042	\$ 19,100	\$ 5,942
<b>TOTAL District Transportation</b>		<b>\$ 662,809</b>	<b>\$ 965,575</b>	<b>\$ (302,766)</b>
<b>Garage Building</b>				
A 5530.16	Snow Plowing	\$ 5,000	\$ 5,000	\$ -
A 5530.2	Equipment	\$ -	\$ 12,060	\$ (12,060)
A 5530.4	Operation of Garage	\$ 54,169	\$ 54,169	\$ -
A 5530.45	Supplies	\$ 5,000	\$ 5,000	\$ -
<b>TOTAL Garage Building</b>		<b>\$ 64,169</b>	<b>\$ 76,229</b>	<b>\$ (12,060)</b>
<b>Contract</b>				
A 5540.40	Contract Transportation	\$ 8,500	\$ -	\$ 8,500
<b>TOTAL Contract Transportation</b>		<b>\$ 8,500</b>	<b>\$ -</b>	<b>\$ 8,500</b>
<b>TOTAL TRANSPORTATION</b>		<b>\$ 735,478</b>	<b>\$ 1,041,804</b>	<b>\$ (306,326)</b>

# *Proposed Line Item Budget*

Account Code	Account Title	2026-2027 PROPOSED	2025-2026 BUDGET	Increase/ (Decrease)
<b>Employee Benefits</b>				
A 9010.8	Employees' Retirement	\$ 220,000	\$ 190,000	\$ 30,000
A 9020.8	Teachers' Retirement	\$ 397,000	\$ 397,000	\$ -
A 9030.8	Social Security	\$ 380,089	\$ 360,000	\$ 20,089
A 9040.8	Workers' Compensation	\$ 49,515	\$ 49,515	\$ -
A 9050.8	Unemployment Insurance	\$ -	\$ -	\$ -
A 9055.8	Disability Insurance	\$ 2,500	\$ 2,500	\$ -
A 9060.8	Health Insurance	\$ 2,348,698	\$ 1,949,988	\$ 398,710
A 9060.801	Dental Insurance	\$ 19,982	\$ 19,820	\$ 162
A 9089.8	Medicare Reimbursements	\$ 180,000	\$ 177,450	\$ 2,550
A 9089.8	Flexible Spending Plan	\$ 1,680	\$ 1,680	\$ -
<b>TOTAL Employee Benefits</b>		<b>\$ 3,599,464</b>	<b>\$ 3,147,953</b>	<b>\$ 451,511</b>
<b>Debt Service and Interfund Transfers</b>				
A 9711.6	Serial Bonds – Principal (Construction)	\$ 305,000	\$ -	\$ 305,000
A 9711.7	Serial Bonds – Interest (Construction)	\$ 600,045	\$ -	\$ 600,045
A 9712.6	Serial Bonds – Principal (Bus)	\$ -	\$ 25,000	\$ (25,000)
A 9712.7	Serial Bonds – Interest (Bus)	\$ -	\$ 125	\$ (125)
A 9731.6	BAN - Principal (Construction)	\$ -	\$ 120,000	\$ (120,000)
A 9731.7	BAN - Interest (Construction)	\$ -	\$ 783,000	\$ (783,000)
A 9789.6	EPC – Principal	\$ -	\$ 93,158	\$ (93,158)
A 9789.7	EPC – Interest	\$ -	\$ 3,252	\$ (3,252)
A 9901.9	Transfer to Special Aid Fund	\$ 16,000	\$ 15,000	\$ 1,000
A 9901.9	Transfer to School Lunch Fund	\$ 1,000	\$ 1,000	\$ -
<b>TOTAL Debt Service and Transfers</b>		<b>\$ 922,045</b>	<b>\$ 1,040,535</b>	<b>\$ (118,490)</b>
<b>TOTAL Undistributed</b>		<b>\$ 4,521,509</b>	<b>\$ 4,188,488</b>	<b>\$ 333,021</b>

# *What is a “tax levy limit”?*



Essentially, the tax levy limit tells a school district how much voter support it will need to pass a budget with its proposed tax levy. For school districts, the tax levy limit is the highest allowable tax levy (before exclusions) that a school district can propose as part of its annual budget and

need the approval of only a simple majority of voters (50 percent plus 1) to pass the budget. If a district proposes a budget with a tax levy amount (before exclusions) above this limit, it will need the approval of a supermajority of voters (60 percent) to pass the budget.

School districts are required to report their calculated tax levy limit to the State Comptroller by March 1.



## *What happens if the budget is defeated?*

If a school district budget is defeated, the Board of Education may hold a second vote or adopt a contingency budget. A contingency budget funds only salaries and other required or necessary expenses to maintain education, safety, and property. It generally does not allow for equipment purchases, nonessential maintenance, capital expenditures, or public use of school property with associated costs. A revised budget would reduce or eliminate materials, programs, and staffing, significantly impacting teaching and learning.

# STAR Eligibility

Community members who own a home can significantly reduce their school property taxes through a School Tax Relief (STAR) benefit. Homeowners must apply through their town assessor’s office.

You can receive your STAR benefit one of two ways:

- **STAR credit** – a check or direct deposit you can use to pay your school taxes.
- **STAR exemption** – a reduction on your school tax bill. If you’ve been receiving the STAR exemption since 2015, you can continue to receive it for the same primary residence. The STAR exemption is no longer available to new homeowners.

Whether you are registered for the STAR credit or exemption, you could receive one of two different benefit levels:

- **Basic STAR** – available to all eligible STAR recipients.
- **Enhanced STAR** – an increased benefit for eligible senior citizens (aged 65 and older).

Factor	Basic STAR	Enhanced STAR
<b>Residency</b>	The property must be the primary residence of an eligible owner.	The property must be the primary residence of at least one age-eligible owner.
<b>Age</b>	No age restriction	<b>Only one</b> resident owner of the property—regardless of the relationship of the owners—must be at least 65 as of December 31 of the benefit year.  Surviving spouses may be eligible to retain the Enhanced STAR benefit.
<b>Income</b>	\$500,000 or less for the STAR credit  \$250,000 or less for the STAR exemption  The income limit applies to the combined incomes of only the owners and owners' spouses who reside at the property.	For 2026 benefits: \$110,750 or less  The income limit applies to the combined incomes of only the owners and owners' spouses who reside at the property.  The income of non-resident owners is not included.
<b>Ownership</b>	The property must be owned by the eligible applicants.  A married couple can receive only one STAR benefit regardless of how many properties they own, unless they are legally separated.  Purchasers in possession of the home under an executory contract of sale (also known as a land contract) are considered owners.  Corporations, partnerships, and LLCs are not eligible unless it is a farm dwelling.	

# BUDGET ORGANIZATION

The **Administrative Component** of the budget includes all costs related to district-wide supervision and administration. Examples of these costs include Board of Education expenses, district clerk, school administration, business office staff, auditing, treasurer, tax collector, purchasing, legal services, public information services, etc... A complete listing of Administrative functions and their associated costs can be found at the bottom of this page.

The **Program Component** of the budget represents all costs associated with the delivery of instruction. Items include: teacher salaries, programs for students with special needs, occupational education, school library, computer assisted instruction, guidance counseling, health services, co-curricular activities, interscholastic sports, etc... A complete listing of Program functions and their associated costs can be found at the bottom of this page.

The **Capital Component** of the budget encompasses all purchases of materials, supplies, and salaries for the operation and maintenance of plant and equipment, as well as debt service related to capital projects and bus purchases, etc... A complete listing of Capital functions and their associated costs can be found at the bottom of this page.



Description	Administrative	Program	Capital	Total
Board of Education	10,163			10,163
Central Administration	176,340			176,340
Finance	277,097			277,097
Legal Services	10,000			10,000
Personnel	22,497			22,497
Other Central Services	118,884		928,556	1,047,440
Other Special Items	186,175		5,000	191,175
Supervision Regular School	247,914			247,914
Debt Service			905,045	905,045
Total In-service		37,052		37,052
Regular Instruction		5,754,987		5,754,987
Total Transportation		735,478		735,478
Employee Benefits	467,210	2,873,093	259,161	3,599,464
Transfer to School Lunch Fund		1,000		1,000
Transfer to Special Aid Fund		16,000		16,000
<b>2026-2027 TOTAL</b>	<b>1,516,280</b>	<b>9,417,610</b>	<b>2,097,762</b>	<b>13,031,652</b>
<b>% OF BUDGET</b>	<b>11.63%</b>	<b>72.27%</b>	<b>16.10%</b>	<b>100%</b>
<b>2025-2026 TOTAL</b>	<b>1,457,216</b>	<b>8,990,763</b>	<b>2,358,762</b>	<b>12,806,741</b>
<b>% OF BUDGET</b>	<b>11.38%</b>	<b>70.20%</b>	<b>18.42%</b>	<b>100%</b>

# Estimated School Tax Impact



PROJECTED TAX RATES  
(per \$1,000 of assessed value)

TOWN	2025-26 TAX RATE (ACTUAL)	2026-27 TAX RATE (ESTIMATED)	% INCREASE
ORLEANS	\$8.77	\$9.25	5.45%
LERAY	\$6.58	\$6.94	5.45%
THERESA	\$8.77	\$9.25	5.45%
CLAYTON	\$6.86	\$7.23	5.45%
PAMELIA	\$7.00	\$7.38	5.45%
ALEXANDRIA	\$11.55	\$12.18	5.45%

## How is the tax levy different from a tax rate?

The tax levy is the total amount of money that the district raises from local taxpayers, while the tax rate is the amount of tax residents pay per \$1,000 of property value.

In 2026-27, the school tax levy would increase by \$252,124 or 5.45% under the proposed budget.

School tax rates will be determined in August after the district receives town property assessments.

## VOTE—Tuesday, May 19

Polls will be open from 1pm to 8pm in the District Cafeteria. If you vote between 1 and 4 pm, you will have to enter through the main office. Thank you for your understanding.



Budget



Board Election



# *Proposition #2: Election of School Board Member*

In addition to the school tax levy vote there will be a school board election on the ballot. You will be voting on one seat for a five year term. There is one individual certified to run for a seat on the school board.

## *School Board Candidate*



Jada Walldroff is a Class of 2003 Clarkson University graduate with a B.S. in Civil Engineering. She and her husband Ben reside on Eiss Road with their three children – Piper, Eliana, and Alexis. Mrs. Walldroff is employed as a managing partner for Jade Stone Engineering in Watertown.

<b>Board Member</b>	<b>Term Expires</b>	<b>Years of Service</b>
Matthew Duffany, President	2030	11
Matthew Timerman	2028	16
Jada Walldroff	2026	15
Mary Ford-Waterman	2027	14
Cortney Robinson	2029	2



# Proposed Budget Highlights

Total Budget	\$ 13,031,652
Dollar Increase in Budget	\$ 224,911
Percentage Increase in Budget	1.76

Tax Levy	\$ 4,875,977
Dollar Increase in Levy	\$ 252,124
Percentage Increase in Levy	5.45



## *What will I be voting on?*

**The proposed budget for the 2026-2027 school year, and a candidate to fill one seat on the Board of Education**



LaFargeville Central School

20414 Sunrise Avenue  
LaFargeville, New York 13656