

# DRAFT #1 BUDGET PRESENTATION

PRESENTED TO THE  
BOARD OF EDUCATION

February 12, 2026



# 2026-2027 Budget Process

## Goals of the process:

- Transparency
- Ensure the highest quality teaching and learning
- Maintain financial stability during times of uncertainty
- Maximize efficiencies where possible
- Continue adjustments of the budget to accurately reflect expenses and revenues



# 2026-2027 Budget Timeline

- **November 20, 2025**
  - Budget Calendar
  - Labor Relations
  - Departments: Transportation, Technology, & Facilities
- **December 18, 2025**
  - CES, Jr/Sr HS, DO, Athletics
- **January 15, 2026**
  - 5-Year Long Range Plan
  - Addition/Subtraction Sheets provided to the Board and Admin Team
    - Discuss the addition/subtraction sheets
    - Rank independently
- **February 12, 2026**
  - Draft #1 of Budget
    - Revenue - State Aid, Tax Cap Updates
    - Expenditures - Health / Rx Preliminary Increases
    - Expenditures - BOCES Costs, UPK
  - Priority discussion of Addition/Deletion Sheets
- **March 19, 2026**
  - Draft #2 of Budget
  - Finalized Health Insurance / Rx Costs
  - Special Education programming cost
- **April 21, 2026**
  - Workshop - Draft #3 of Budget
  - Superintendents Recommended Budget
  - Questar Budget Vote
- **May 7, 2026**
  - Public Hearing & Workshop
  - Meet the Candidates Night
- **May 19, 2026**
  - Public Vote



# DRAFT #1

## REVENUE UPDATES



# 2026-2027 Budget Revenue Sources

## Other Revenue

- Continuing Education
- Day School Tuition
- Services for Other Districts
- Interest Income
- Rental of Property & Space
- Property Rent - BOCES
- Refund of Prior Year - BOCES
- Refund of Prior Year - Other
- Miscellaneous
- Surplus Items
- Other Federal Aid
- Federal Medicaid Assistance
- Interfund Transfers / Capital

## State Aid

- Foundation
- Excess Cost
- BOCES
- Building
- Transportation
- Textbook
- Software
- Library
- Hardware

## Local Revenue

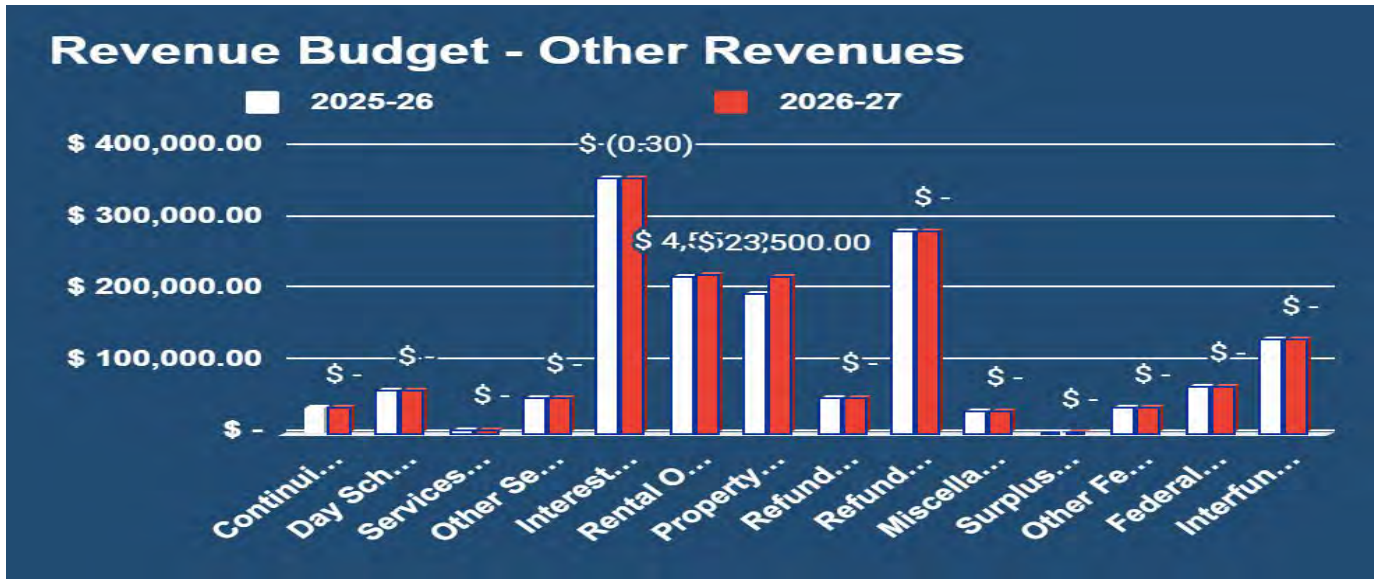
- Fund Balance
- Appropriated Reserve
- Tax Levy
- Payment In Lieu of Taxes



# 2026-2027 Revenue Budget Draft #1

## Other Revenue

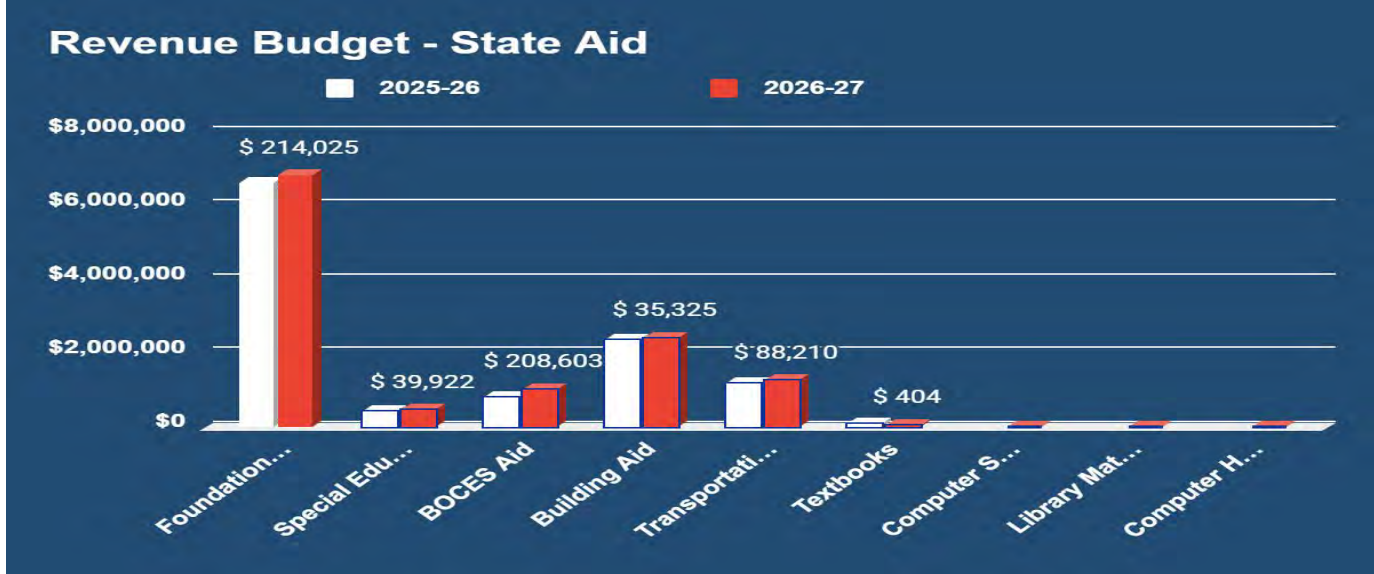
REVENUE	2025-26 SCSD Budget	2026-27 SCSD Budget	\$ - Change	% - Change
Other Revenues Total	\$ 1,511,145.02	\$ 1,539,202.00	\$ 28,056.98	1.86%



# 2026-2027 Revenue Budget Draft #1

## State Aid Revenue

REVENUE	2025-26 SCSD Budget	2026-27 SCSD Budget	\$ - Change	% - Change
State Aid Total	\$ 11,460,501.00	\$ 12,046,990.00	\$ 586,489.00	5.12%



### What about UPK Aid?

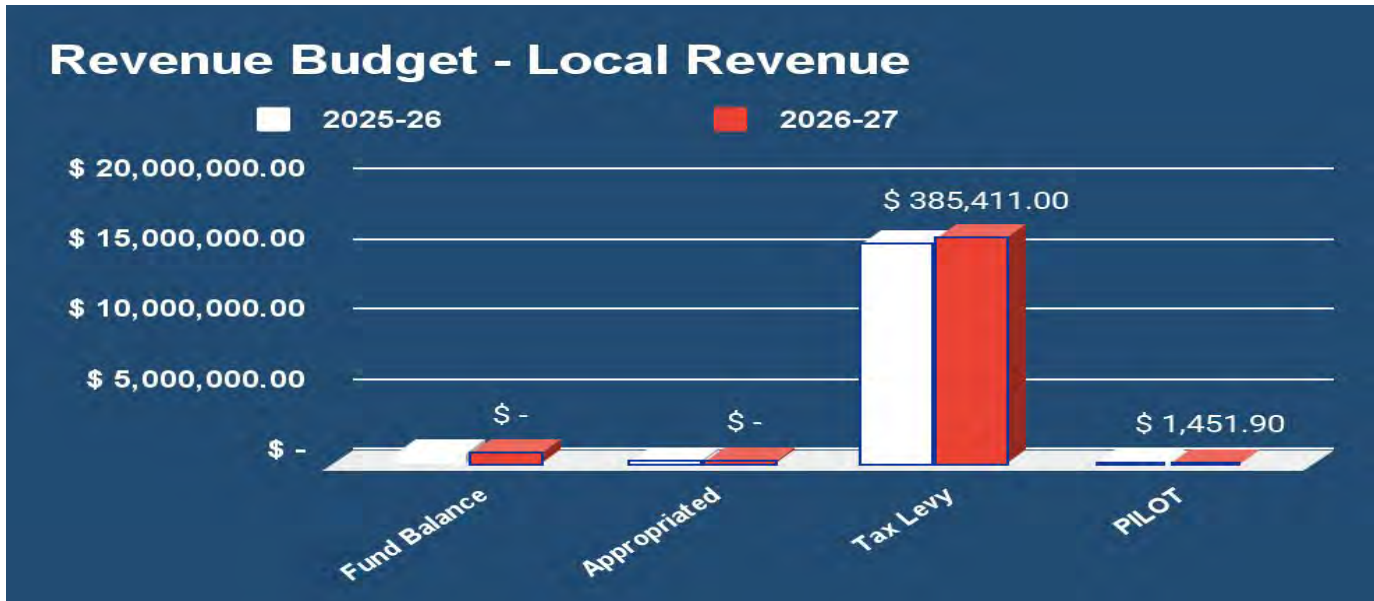
- Universal Pre-K Aid Revenue is reported in the Special Aid (F) Fund
- We will discuss Governor Hochul’s UPK Proposal in the Appropriations section of this presentation



# 2026-2027 Revenue Budget Draft #1

## Local Revenue

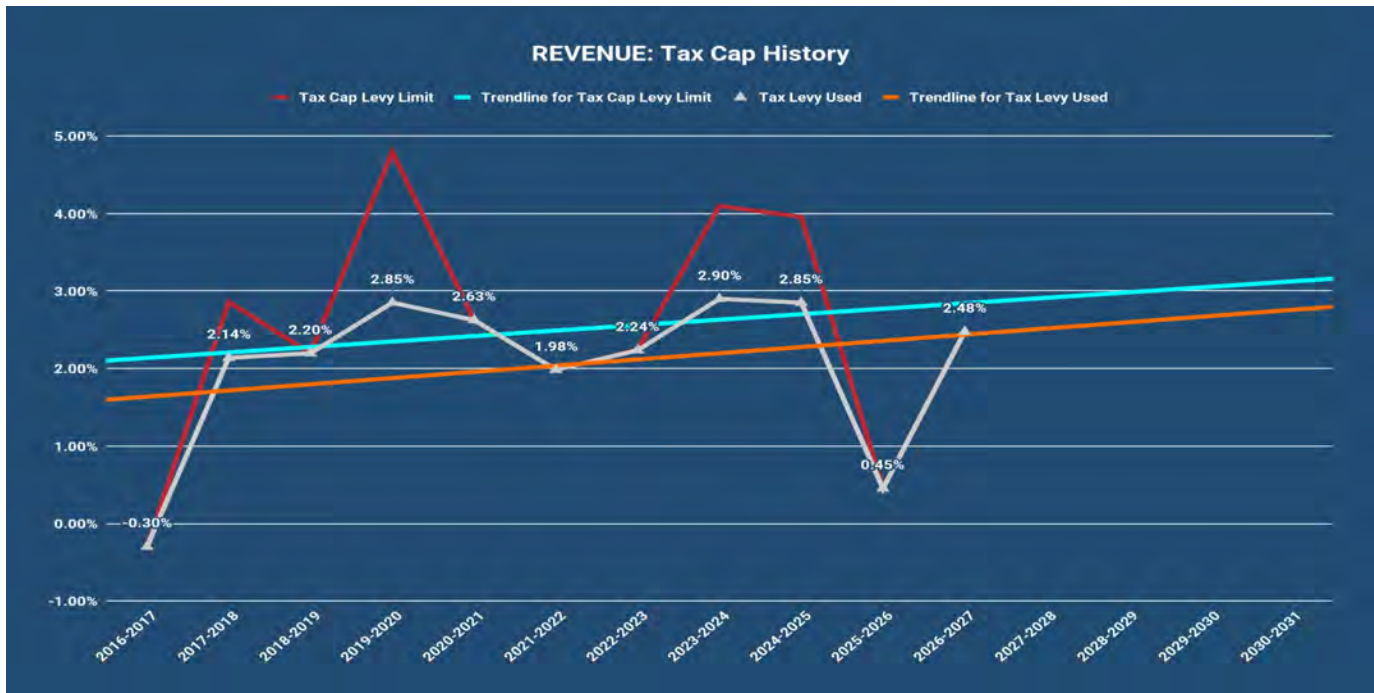
REVENUE	2025-26 SCSD Budget	2026-27 SCSD Budget	\$ - Change	% - Change
Local Revenue Total	\$ 16,502,213.98	\$ 16,889,076.88	\$ 386,862.90	2.34%



# 2026-2027 Revenue Budget Draft #1

## Tax Cap

2026-2027 Tax Cap: **2.48% (+ \$385,411)**



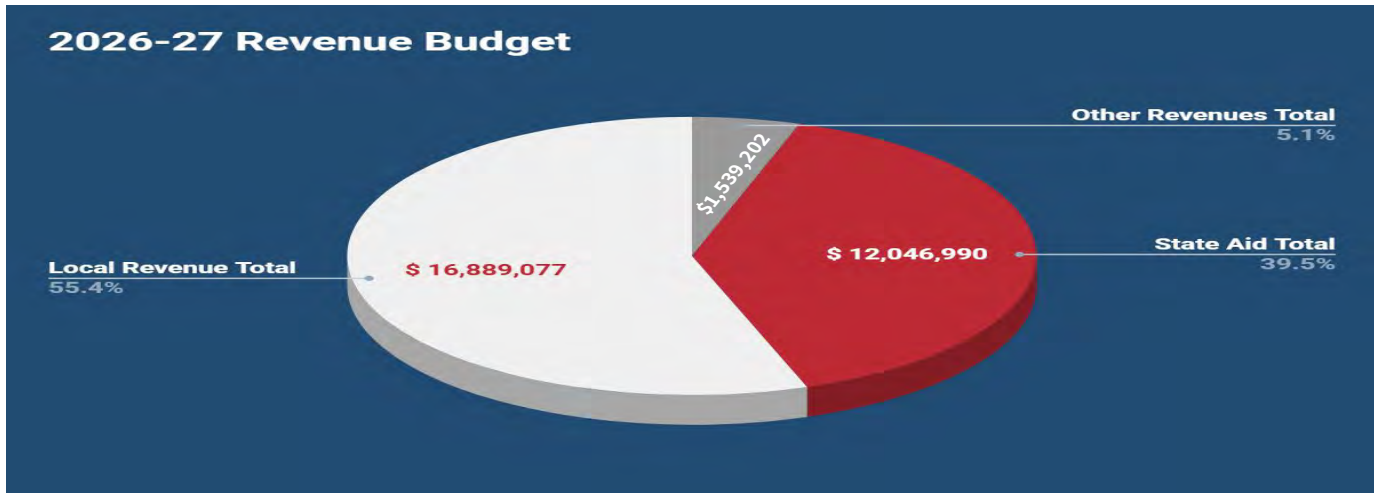
**Tax Cap Projection**  
**Summary through**  
**2031-2032**  
**(Clickable Link)**



# 2026-2027 Revenue Budget Draft #1

## Summary

REVENUE	2025-26 SCSD Budget	2026-27 SCSD Budget	\$ - Change	% - Change
Other Revenues Total	\$ 1,511,145.02	\$ 1,539,202.00	\$ 28,056.98	1.86%
State Aid Total	\$ 11,460,501.00	\$ 12,046,990.00	\$ 586,489.00	5.12%
Local Revenue Total	\$ 16,502,213.98	\$ 16,889,076.88	\$ 386,862.90	2.34%
<b>Revenue Budget Total</b>	<b>\$ 29,473,860.00</b>	<b>\$ 30,475,268.88</b>	<b>\$ 1,001,408.88</b>	<b>3.40%</b>



**DRAFT #1**

**APPROPRIATIONS**

**UPDATES**



# 2026-2027 Appropriations Budget Draft #1

## Universal Pre-Kindergarten

Current	
2025-26	
Revenue	Appropriation
UPK Grant <small>Special Aid (F) Fund \$5,801 / Pupil</small> <b>\$139,224 Total</b>	General Fund <b>\$108,062 Total</b>
<b>\$247,286.40</b> Cost Per Pupil: \$10,303.60	

Proposed		Possibility	
2026-27		2026-27	
Revenue	Appropriation	Revenue	Appropriation
UPK Grant <small>Special Aid (F) Fund \$10,000 / Pupil</small> <b>\$240,000</b>	General Fund <b>(\$23,828.80)</b>	UPK Grant <small>Special Aid (F) Fund \$5,801 / Pupil</small> <b>\$139,224 Total</b>	General Fund <b>\$76,951.20 Total</b>
<b>\$216,175.20</b> Cost Per Pupil: \$9,007.30		<b>\$216,175.20</b> Cost Per Pupil: \$9,007.30	

OR

↑ General Fund Appropriations Budget Savings! ✓



# 2026-2027 Appropriations Budget Draft #1 Updates

## APPROPRIATIONS

- **Updates Since Last Meeting**
  - Health Insurance (Preliminary Increases before rate setting)
    - Highmark + 5.0 %
    - CDPHP + 15.0 %
    - MVP + 15.0 %
    - CVS Caremark + 68.3 %
    - Current Insurance Budget: \$6,533,551.14
      - Budget to Budget Increase: \$927,472.15
  - BOCES Expense Updates
    - Questar Rates Received
      - Special Education Rate Increases
      - Awaiting: Purchase contract pricing
    - Other BOCES
      - Awaiting Rates from other BOCES
    - Current BOCES Budget: \$2,644,001.63
      - Budget to Budget Increase: \$140,990.63



# 2026-2027 Appropriations Budget Draft #1 Updates

## APPROPRIATIONS

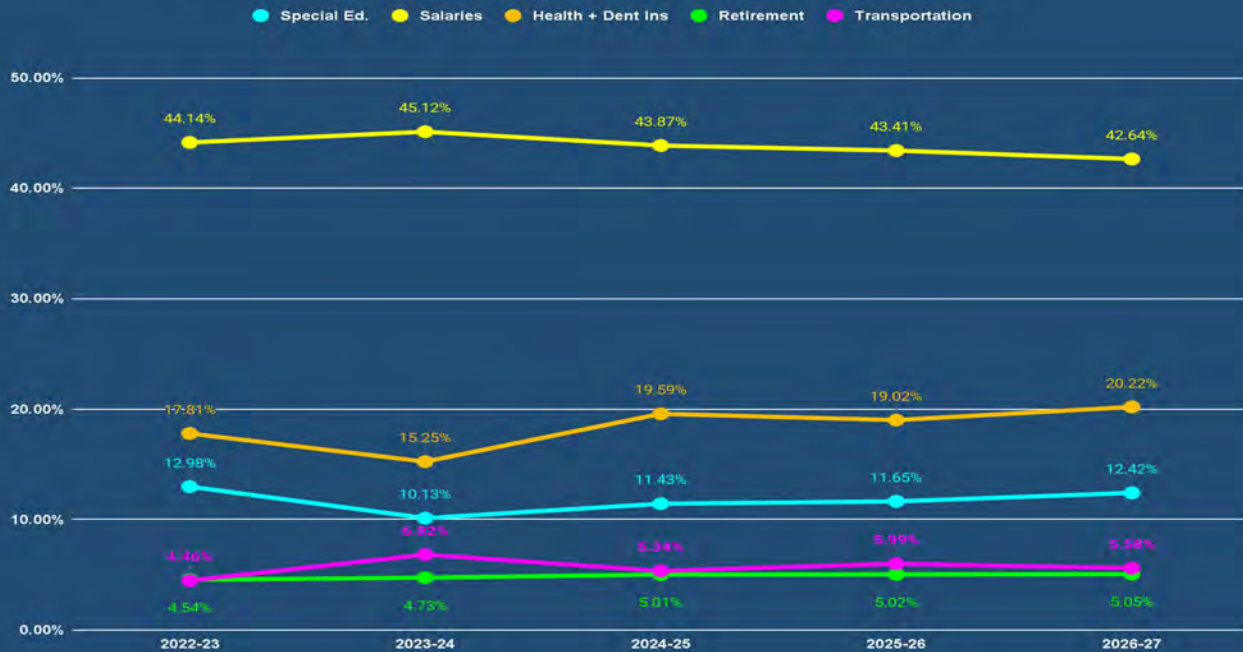
- **Updates Since Last Meeting**
  - Out of District Students
    - Charter School Tuition Budget: \$84,017
      - Budget to Budget Increase: \$54,517.10
    - Special Education Private Placements Budget: \$389,035.93
      - Budget to Budget Increase: \$189,035.93



# 2026-2027 Appropriations Budget Draft #1

## BIG FIVE

### BIG 5 Percentage of Overall Budget Trend



# 2026-2027 Appropriations Budget Draft #1

## Capital Outlay

### APPROPRIATIONS

- **Capital Outlay Project Background**
  - \$100,000 Transfer to Capital
  - Annually Budgeted as part of the General Fund Appropriations Budget
    - Does not require separate approval and/or vote
  - Must be contained to one building
  - Eligible for up to 76.6% Building Aid (Schodack CSD's Building Aid Ratio)
- **2026-2027 Capital Outlay Project**
  - Add cooling to classroom and/or larger congregation spaces at the MS/HS Building
  - Building envelope and/or security updates at the MS/HS Building



# 2026-2027 Draft #1 Budget Gap

	Rollover	Draft #1	Draft #2	Supt. Final
Projected Appropriation	\$ 31,101,755.00	\$ 31,587,239.77		
Projected Revenue	\$ 30,236,192.00	\$ 30,475,035.28		
Gap	\$ (865,563.00)	\$ (1,112,204.49)	\$ -	\$ -
Budget Priorities	\$ 288,262.00	\$ 288,262.00		
Full Gap	\$ (1,153,825.00)	\$ (1,400,466.49)	\$ -	\$ -



# BUDGET ADD/DROP PRIORITY DISCUSSION



# BUDGET PRIORITY SURVEY RESULTS

Budget Item	Administrator Average Score	Board Member Average Score	Total Average Score
Additional 1.0 FTE for PE/Health, Wellness & Athletics (\$52K)	3.55	3.67	3.60
Additional 0.5 FTE to PE/Health (\$60K)	3.18	2.89	3.05
Security Camera System Upgrade (\$80K)	3.09	2.78	2.95
ENL Translation Services (\$1K)	2.82	2.56	2.70
Girls Modified Volleyball (\$6K)	2.45	2.44	2.45
Reduction 0.4 FTE Reading Position ( - \$21K)	1.91	2.89	2.35
Playground Additions/Maintenance (\$115K)	1.73	2.33	2.00
Assembly Funding (\$2.7K)	2.18	1.67	1.95
Utility Vehicle / Golf Cart (\$19K)	1.64	1.56	1.60
Marching Band Equipment (\$3.4K)	1.00	1.44	1.20
Removable Fencing for Playground (\$1K)	1.36	0.78	1.10
Cameras for Photography Course (\$6.5K)	1.36	0.56	1.00



# END OF YEAR FUND BALANCE

## Additional Considerations:

- Current Budget Priorities
- Furniture
- Branding
- Communications Plan - Website upgrades
- Absence Management Software
- Athletics Purchase
- Additional Supplies/Materials



2026-2027 BUDGET

# QUESTIONS

COMMENTS OR CONCERNS

EDUCATE SUPPORT UNITE

