

DRAFT #2
BUDGET PRESENTATION

PRESENTED TO THE
BOARD OF EDUCATION

March 19, 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



Full Budget
Development
Calendar

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
- Priority discussion of Addition/Deletion Sheets
- BOCES final costs learned
- State Aid picture understood

- **March 19, 2026**

- Draft #2 of Budget
- Finalized health insurance costs - Now 3/27/2026
- Special Education programming cost

- **April 21, 2026**

- Workshop - Draft #3 of Budget
- Superintendents Recommended Budget
- Questar Budget Vote

- **May 7, 2026**

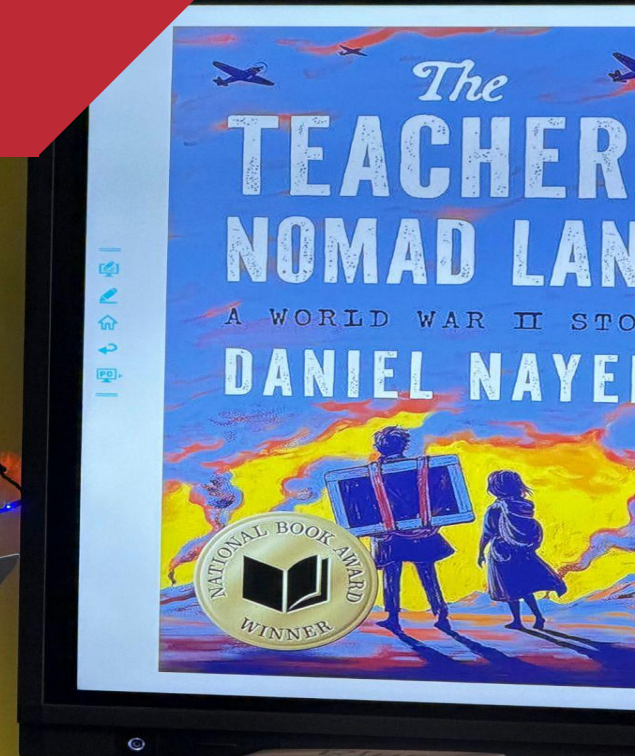
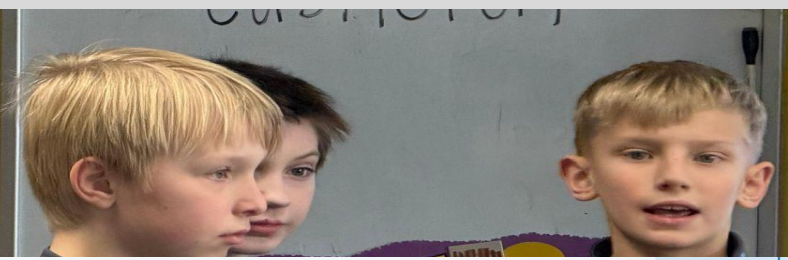
- Public Hearing & Workshop
- Meet the Candidates Night

- **May 19, 2026**

- Public Vote



2026-2027 BUDGET: KNOWNS




UNDERSTANDING BUDGET KNOWNS

TAX LEVY




Fixed revenue from property taxes. A critical known for the upcoming fiscal year.

SALARIES




Personnel costs, often the largest part of the budget. Predetermined through collective bargaining agreements.

TRS/ERS EMPLOYER CONTRIBUTIONS



Employer share of Teachers' and Employees' Retirement System contributions, set by state rules.

WORKERS' COMPENSATION




Employer contributions for worker safety and insurance, often set annually.

DEBT SERVICE SCHEDULE

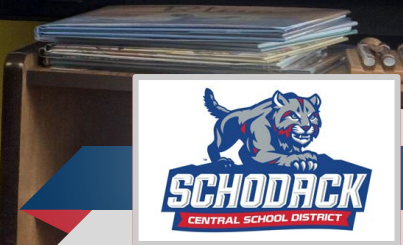


Scheduled payments for long-term debt obligations, typically fixed.

BOCES RATES



Estimated costs for shared services provided by Boards of Cooperative Educational Services.



2026-2027 BUDGET: ASSUMPTIONS



KEY BUDGET ASSUMPTIONS

STATE AID

Anticipated state-level appropriations and funding allocations, dependent on finalized legislative agreements and budget cycles.

LOTTERY REVENUE

Predicted earnings derived from state-operated gaming activities, impacted by game participation metrics and prize structures.

SPECIAL EDUCATION

Strategic allocation of funds to support specialized services and specific classroom assignments, directly influencing...

INTEREST INCOME

Fiscal yield from invested municipal funds and reserve accounts, subject to prevailing financial market conditions and institutional rates.

CES

MH



2026-2027 BUDGET: UNKNOWNNS



KEY BUDGET UNKNOWNNS

HEALTH INSURANCE PREMIUMS



Estimated cost of comprehensive medical coverage for staff and dependents. A complex variable subject to market volatility.

PRESCRIPTION DRUG PREMIUMS



Cost of covering prescription medications, often a major portion of premiums. Influenced by new drug costs and generic availability.

PROPERTY & CASUALTY PREMIUMS



Coverage for physical property and liability from unforeseen events. Premiums are influenced by historical claims and emerging risks.

UNIVERSAL PRE-K FUNDING



Projected funding from state and federal sources for widespread Pre-K programs. Allocation amounts are dependent on evolving policy decisions.

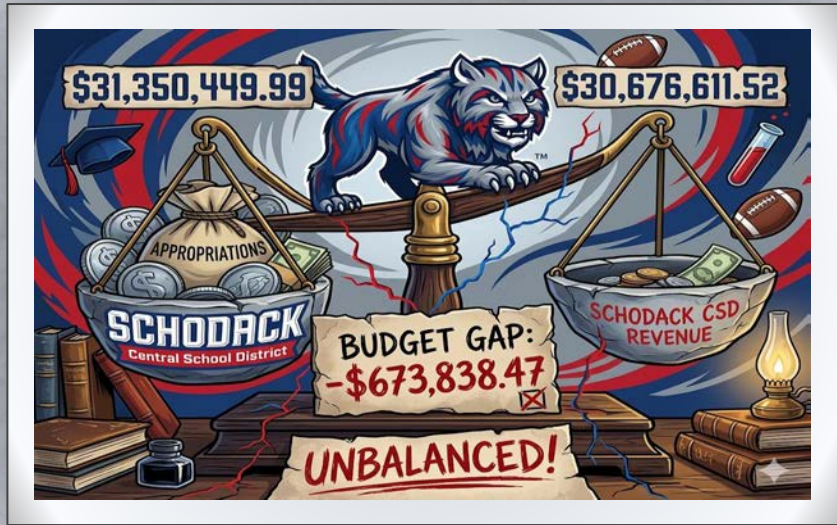
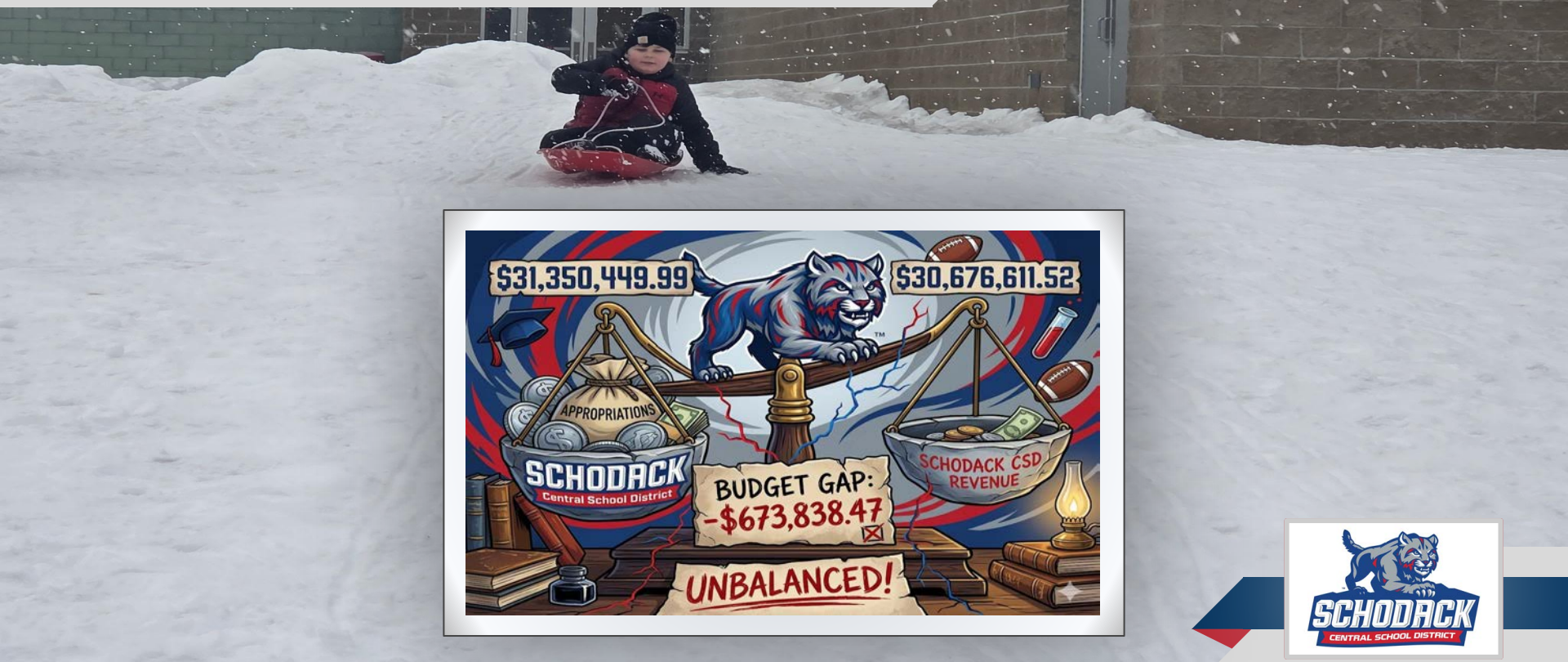
NEW HIRE COMPENSATION PACKAGES



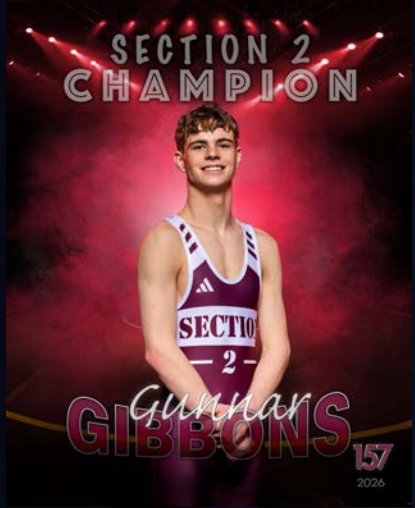
Competitive salary and benefits for key personnel. The specific costs depend on recruitment success, negotiation outcomes, and local market data.



2026-2027 BUDGET: GAP STATUS



2026-2027 BUDGET: LOCAL REVENUE - CHART

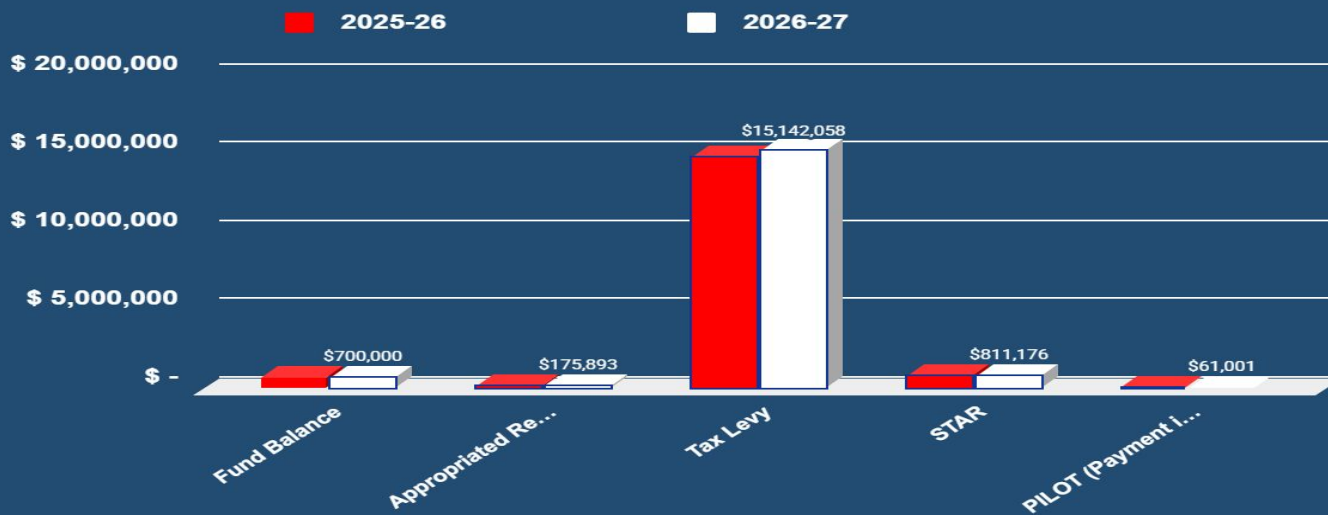


Local Revenue	2025-26 SCSD Budget	2026-27 SCSD Budget	\$ - Change	% - Change
Fund Balance	\$ 700,000	\$ 700,000	\$ -	0.00%
Appropriated Reserve	\$ 175,893	\$ 175,893	\$ -	0.00%
Tax Levy	\$ 14,756,647	\$ 15,142,058	\$ 385,411.00	2.61%
STAR	\$ 811,176	\$ 811,176	\$ -	0.00%
PILOT (Payment in Lieu of Taxes)	\$ 58,497	\$ 61,001	\$ 2,504.39	4.28%
Local Revenue Total	\$ 16,502,213	\$ 16,890,129	\$ 387,915.39	2.35%

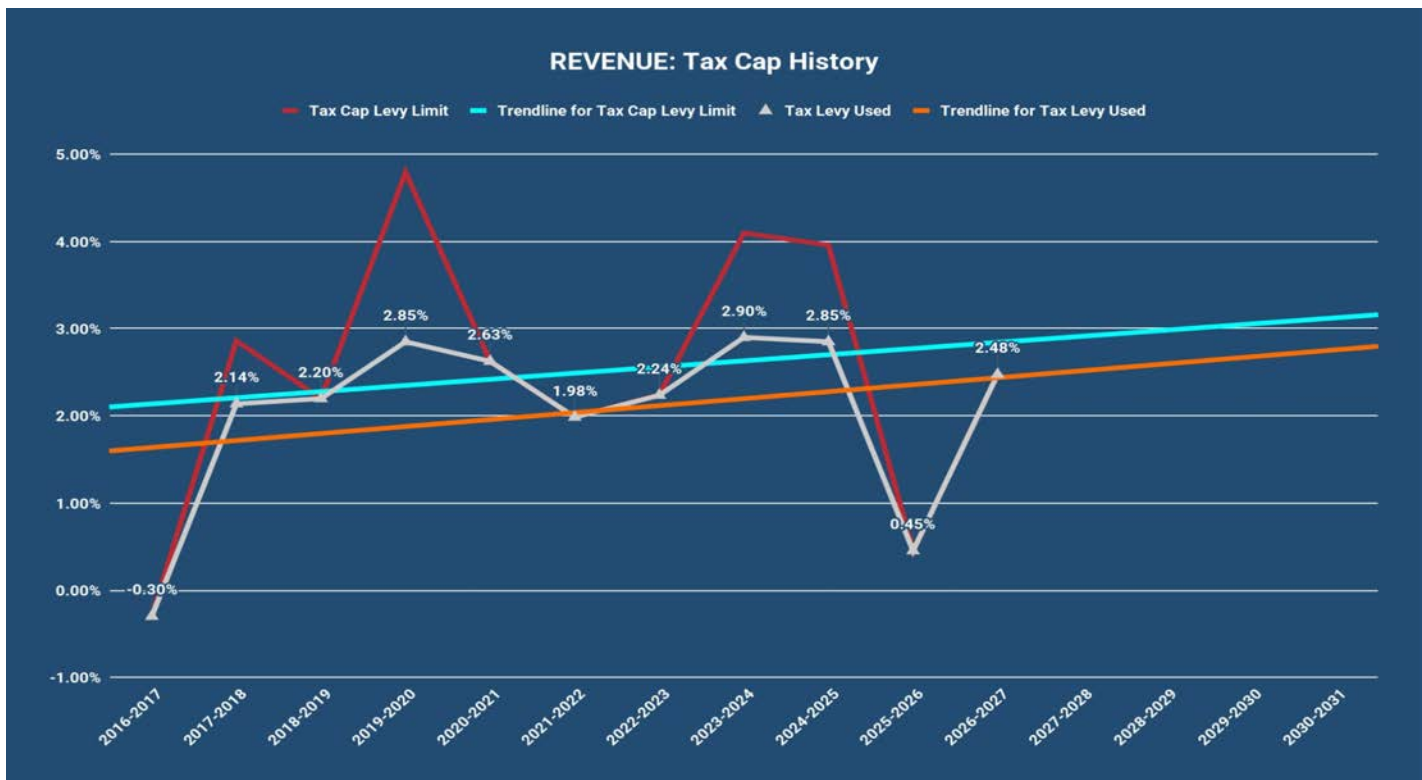


2026-2027 BUDGET: LOCAL REVENUE - VISUAL

Revenue Budget - Local Revenue



2026-2027 BUDGET: LOCAL REVENUE - TAX CAP HISTORY



[Tax Cap Projection Summary through 2031-2032 \(Clickable Link\)](#)

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



2026-2027 BUDGET: OTHER REVENUE - CHART



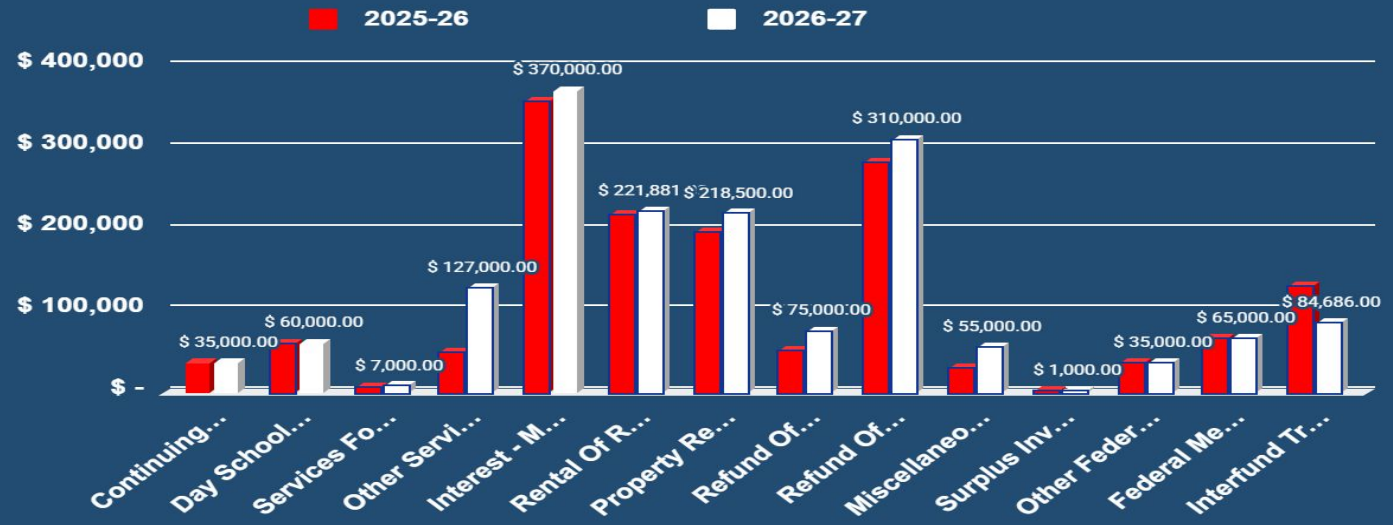
Chart Below Shows Notable Changes to "Other Revenue" Budget Only

Other Revenue:	2025-26 SCSD Budget	2026-27 SCSD Budget	\$ - Change	% - Change
Services For Other Dists - Athletics	\$ 5,000	\$ 7,000	\$ 2,000.00	40.00%
Other Services- Other Dist/Govts	\$ 49,500	\$ 127,000	\$ 77,500.00	156.57%
Interest - Multifund	\$ 356,727	\$ 370,000	\$ 13,272.70	3.72%
Rental Of Real Property/Individuals	\$ 217,325	\$ 221,881	\$ 4,556.28	2.10%
Property Rent - BOCES	\$ 195,000	\$ 218,500	\$ 23,500.00	12.05%
Refund Of Prior Year - BOCES	\$ 50,000	\$ 75,000	\$ 25,000.00	50.00%
Refund Of Prior Year - Other	\$ 282,093	\$ 330,000	\$ 47,907.00	16.98%
Miscellaneous	\$ 30,000	\$ 55,000	\$ 25,000.00	83.33%
Interfund Transfer / Capital	\$ 130,000	\$ 84,686	\$ (45,314.00)	-34.86%
Other Revenues Total	\$ 1,511,145	\$ 1,685,067	\$ 173,921.98	11.51%

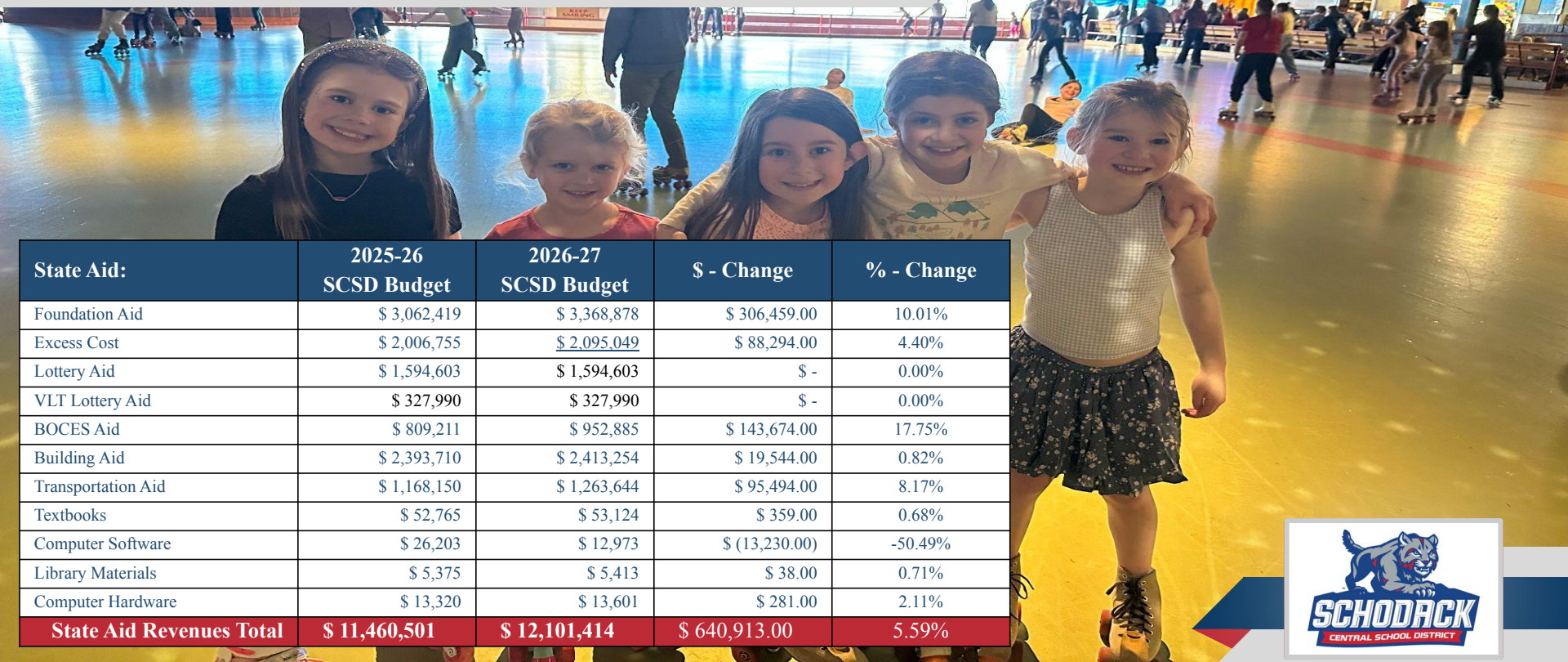


2026-2027 BUDGET: OTHER REVENUE - VISUAL

Revenue Budget - Other Revenues



2026-2027 BUDGET: STATE AID REVENUE - CHART

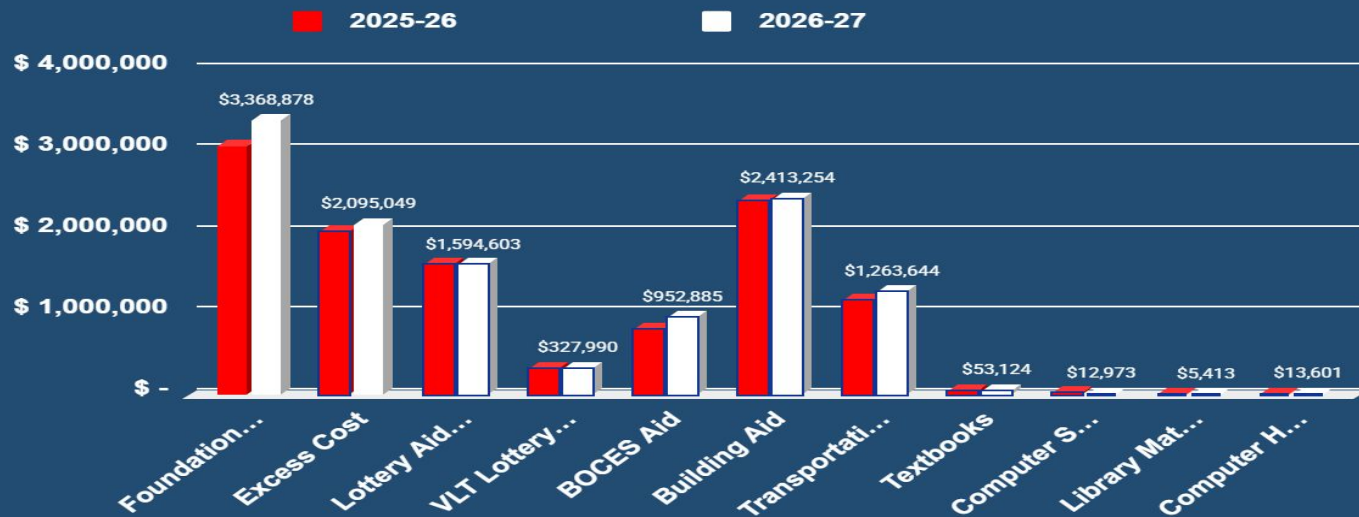


State Aid:	2025-26 SCSD Budget	2026-27 SCSD Budget	\$ - Change	% - Change
Foundation Aid	\$ 3,062,419	\$ 3,368,878	\$ 306,459.00	10.01%
Excess Cost	\$ 2,006,755	<u>\$ 2,095,049</u>	\$ 88,294.00	4.40%
Lottery Aid	\$ 1,594,603	\$ 1,594,603	\$ -	0.00%
VLT Lottery Aid	\$ 327,990	\$ 327,990	\$ -	0.00%
BOCES Aid	\$ 809,211	\$ 952,885	\$ 143,674.00	17.75%
Building Aid	\$ 2,393,710	\$ 2,413,254	\$ 19,544.00	0.82%
Transportation Aid	\$ 1,168,150	\$ 1,263,644	\$ 95,494.00	8.17%
Textbooks	\$ 52,765	\$ 53,124	\$ 359.00	0.68%
Computer Software	\$ 26,203	\$ 12,973	\$ (13,230.00)	-50.49%
Library Materials	\$ 5,375	\$ 5,413	\$ 38.00	0.71%
Computer Hardware	\$ 13,320	\$ 13,601	\$ 281.00	2.11%
State Aid Revenues Total	\$ 11,460,501	\$ 12,101,414	\$ 640,913.00	5.59%

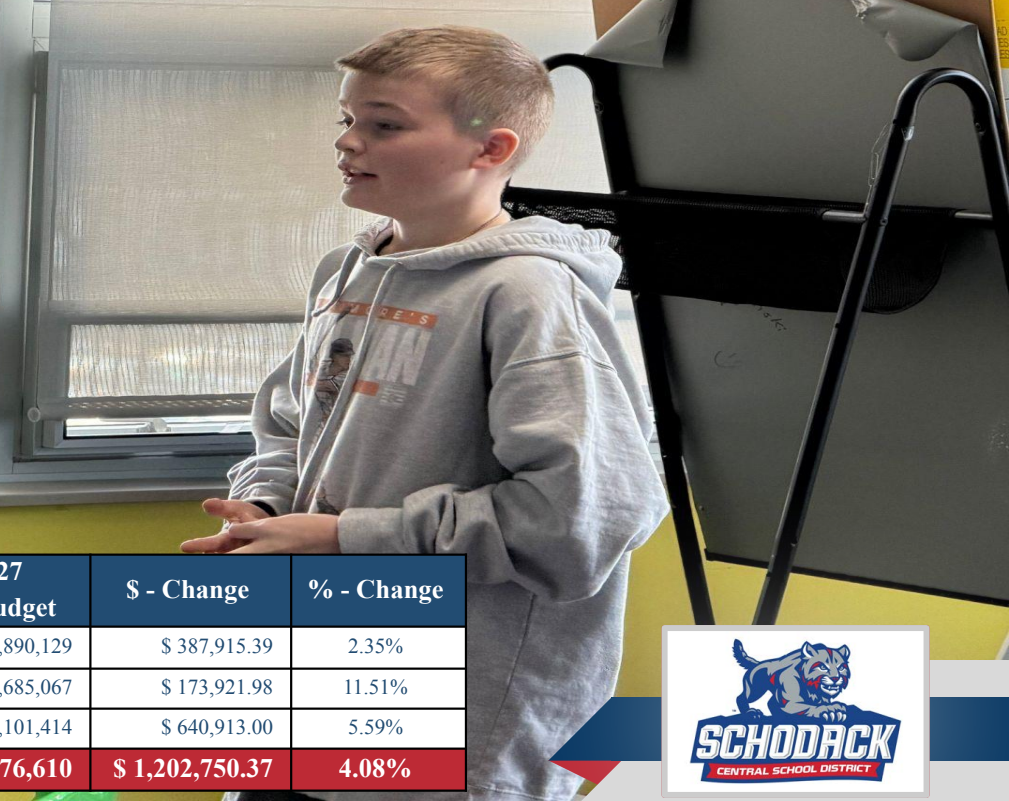
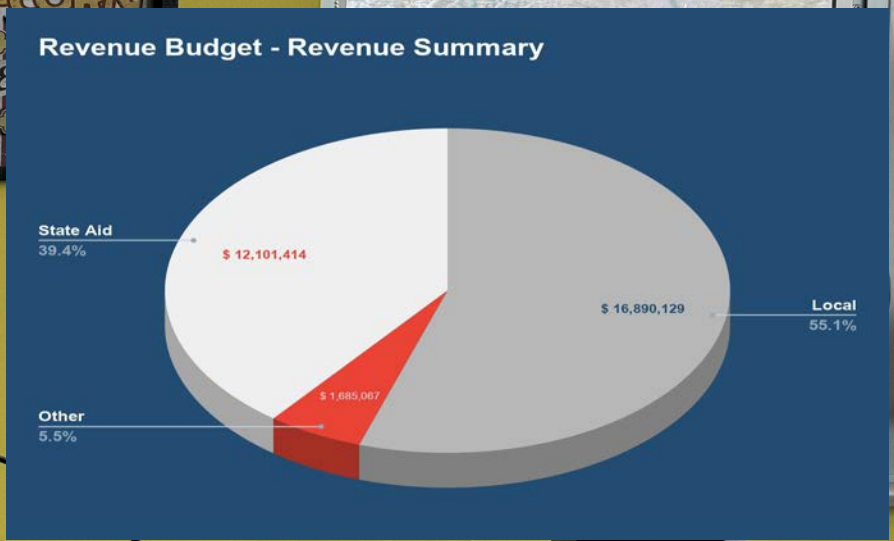


2026-2027 BUDGET: STATE AID REVENUE - VISUAL

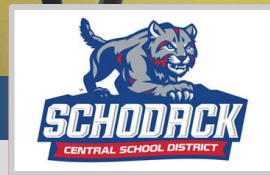
Revenue Budget - State Aid



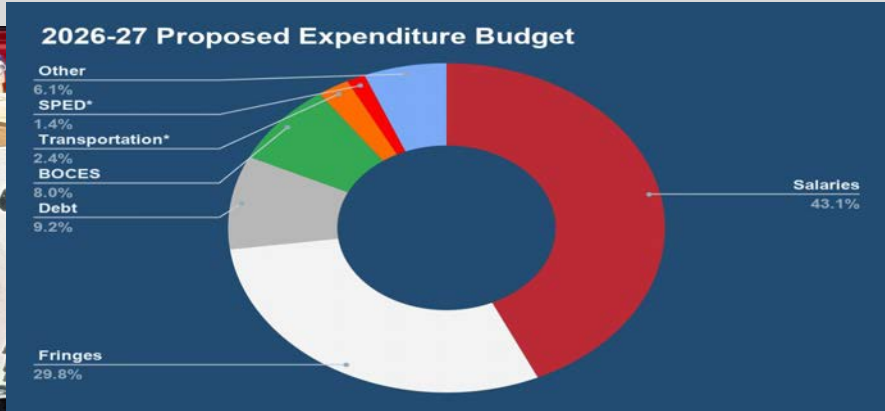
2026-2027 BUDGET: REVENUE SUMMARY



REVENUE	2025-26 SCSD Budget	2025-26 SCSD Actual	2026-27 SCSD Budget	\$ - Change	% - Change
Local Revenue Total	\$ 16,502,213	\$ 15,616,324	\$ 16,890,129	\$ 387,915.39	2.35%
Other Revenues Total	\$ 1,511,145	\$ 2,297,033	\$ 1,685,067	\$ 173,921.98	11.51%
State Aid Revenues Total	\$ 11,460,501	\$ 11,180,848	\$ 12,101,414	\$ 640,913.00	5.59%
Budget Total	\$ 29,473,860	\$ 29,094,204	\$ 30,676,610	\$ 1,202,750.37	4.08%



2026-2027 BUDGET: APPROPRIATIONS STATUS



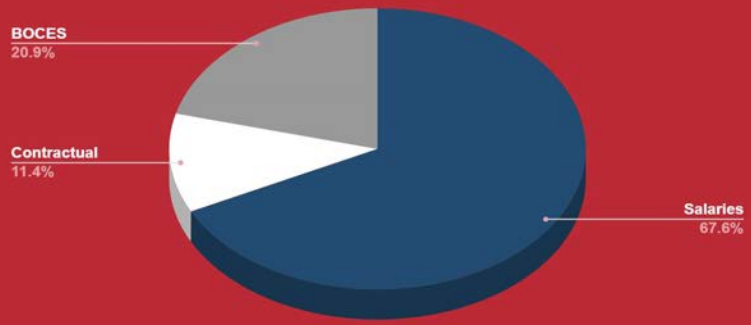
Appropriations	2025-26 SCSD Budget	2026-27 SCSD Budget	\$ - Change	% - Change
Salaries	\$ 12,794,351.35	\$ 13,492,196.12	\$697,844.77	5.45%
Fringes	\$ 8,233,468.59	\$ 9,312,687.97	\$1,079,219.38	13.11%
Debt	\$ 2,826,746.83	\$ 2,867,997.50	\$41,250.67	1.46%
BOCES	\$ 2,503,011.00	\$ 2,513,447.30	\$10,436.30	0.42%
Transportation*	\$ 754,651.33	\$ 742,183.50	-\$12,467.83	-1.65%
SPED*	\$ 293,775.00	\$ 428,510.93	\$134,735.93	45.86%
Other	\$ 2,067,856.21	\$ 1,919,298.87	-\$148,557.34	-7.18%
Total Proposed Expenditures	\$29,473,860.31	\$31,276,322.19	\$1,802,461.88	6.12%

* Non-Inclusive of Department Salary Totals



2026-2027 BUDGET: SPECIAL EDUCATION FULL PICTURE

Special Education Budget Breakdown



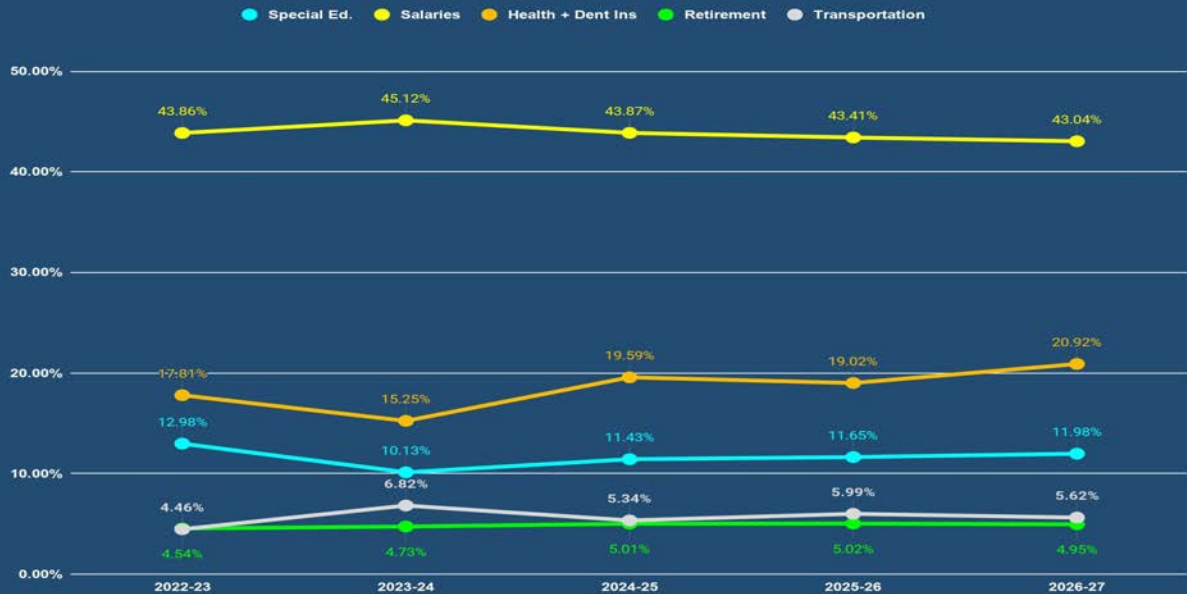
SPED Budget Breakdown Expenditures

	2025-26 SCSD Budget	2026-27 SCSD Budget	Change	Change
Salaries	\$ 2,341,552.35	\$ 2,541,465.92	\$ 199,913.57	8.54%
Contractual	\$ 293,775.00	\$ 428,510.93	\$ 134,735.93	45.86%
BOCES	\$ 797,081.00	\$ 786,996.08	\$ (10,084.92)	-1.27%
Total	\$ 3,432,408.35	\$ 3,756,972.93	\$ 324,564.58	9.46%



2026-2027 BUDGET: SPECIAL EDUCATION FULL PICTURE

BIG 5 Percentage of Overall Budget Trend



2026-2027 Budget: Appropriations - UPK

Current

2025-26

Revenue	Appropriation
UPK Grant Special Aid (F) Fund \$5,801 / Pupil \$139,224 Total	General Fund \$108,062 Total
\$247,286.40 Cost Per Pupil: \$10,303.60	

Proposed

2026-27

Revenue	Appropriation
UPK Grant Special Aid (F) Fund \$10,000 / Pupil \$240,000	General Fund (\$23,828.80)
\$216,175.20 Cost Per Pupil: \$9,007.30	

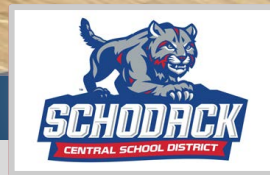
OR

Possibility

2026-27

Revenue	Appropriation
UPK Grant Special Aid (F) Fund \$5,801 / Pupil \$139,224 Total	General Fund \$76,951.20 Total
\$216,175.20 Cost Per Pupil: \$9,007.30	

↑ General Fund Appropriations Budget Savings! ✓



2026-2027 BUDGET: ADD/DROP UPDATES

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



2026-2027 BUDGET: ADD/DROP “IN THE BUDGET”

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
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

The net budgetary impact of the items in addition to the anticipated replacement costs for departing staff is approximately an additional \$2,000 Total to the General Fund Operating Budget



2025-26 END OF YEAR FUND BALANCE

Additional Considerations:

- Furniture
- Branding
- Communications Plan - Website upgrades
- Absence Management Software
- Athletics Purchase
- Additional Supplies/Materials
- Playground Additions / Maintenance
- Golf / Utility Cart
- Marching Band Equipment
- CES Playground Flexible Fencing
- MS/HS Photography Cameras
- Security Camera System Upgrade



2026-2027 BUDGET: GAP STATUS

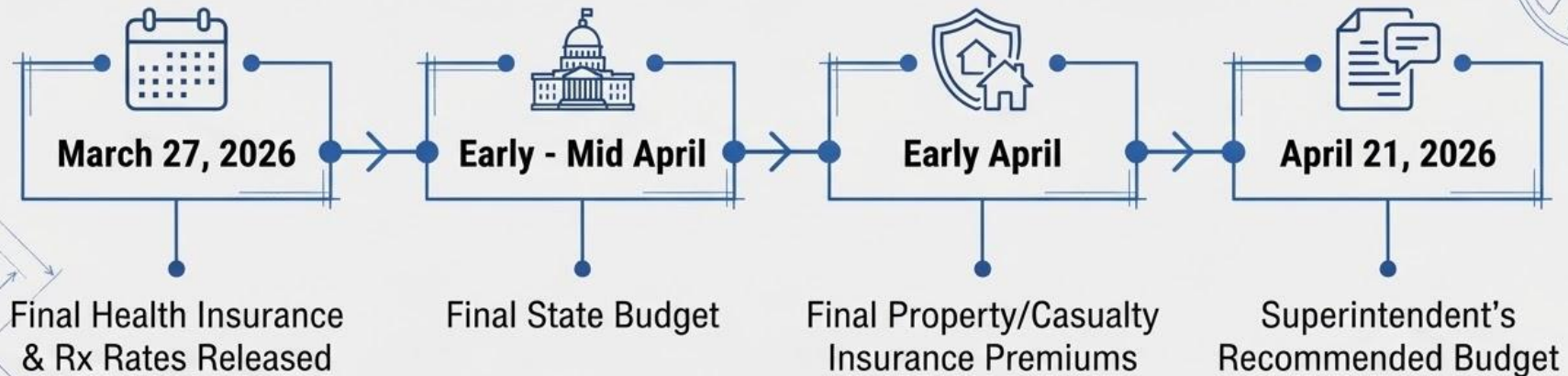


	Rollover	Draft #1	Draft #2	Supt. Final
Projected Appropriation	\$ 31,101,755.00	\$ 31,587,239.77	\$ 31,350,449.99	
Projected Revenue	\$ 30,236,192.00	\$ 30,475,035.28	\$ 30,676,611.52	
Gap	\$ (865,563.00)	\$ (1,112,204.49)	\$ (673,838.47)	\$ -



2026-2027 BUDGET: GAP STATUS

KEY UPCOMING DATES



2026-2027 CAPITAL OUTLAY PROJECT - APPROPRIATIONS BUDGET

CAPITAL OUTLAY PROJECT BACKGROUND



\$100,000 Transfer to Capital



Annually Budgeted as part of General Fund



Must be contained to one building



Eligible for up to 76.6% Building Aid

2026-2027 PROJECT FOCUS: MS/HS BUILDING



Add cooling to classroom and/or larger congregation spaces.



Building envelope and/or security updates.



2026-2027 BUDGET: PROPOSITIONS FOR CONSIDERATION

MAY 2026 PROPOSITIONS

Proposition #1: Approving the General Fund Operating Budget in the amount of \$XX,XXX,XXX

Proposition #2: Approving Bus Purchases, not to exceed a purchase total of \$441,000

Proposition #3: Approving the Establishment of the 2026 Capital Reserve in the amount of \$6,000,000, non-inclusive of interest.

- What is a Capital Reserve? - [Click Here](#) for Additional Resource

Proposition #4: Approving Library Funding in the amount of \$162,000

- ([Click Here](#)) for the Memo drafted to the Board of Education

****Propositions will be Finalized Closer to the Superintendent's Proposed Budget****



2026-2027 BUDGET - NEXT STEPS

APRIL



- 2026-27 Final State Aid Runs
- Final Health Insurance Rates - March 27, 2026
- Finalize Special Education Program Needs - March & April
- Fund Balance Projections - March through June
- Staffing Adjustments - Incoming/Outgoing Planning

MAY



- Budget Vote - May 19, 2026 - 6am to 9pm
- Continued Monitoring of Current Year Expense & Revenue
- End of Year One-Time Expenditure Planning
- Fund Balance Monitoring

JUNE & SUMMER



- Multi-Year Planning

2026-2027 VOTE: BOARD MEMBER SEATS



- Three Board Seats Open - Each for 3-Year Terms, beginning July 1, 2026
 - Shelley Palmer
 - Mary Yurista
 - Blake Kush
- Petitions for Nomination of the Board of Education Candidates
 - Petitions can be picked up in the Schodack CSD District Office
 - Returned petitions require a minimum of 25 signatures
 - Due to the District Clerk by 5:00pm on April 20, 2026
- Sworn Statements of Campaign Contributors
 - First Sworn Statement: Due April 20, 2026
 - Second Sworn Statement: Due May 14, 2026
 - First Sworn Statement: Due June 8, 2026

Petitions for Nomination



Sworn Statements of Campaign Contributors



ARMORY

2026-2027 BUDGET



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COMMENTS OR CONCERNS

EDUCATE SUPPORT UNITE

