

**SUPERINTENDENT'S  
RECOMMENDED BUDGET  
2026-2027**

**PRESENTED TO THE  
BOARD OF EDUCATION**

April 21, 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 SUPERINTENDENT'S RECOMMENDED BUDGET



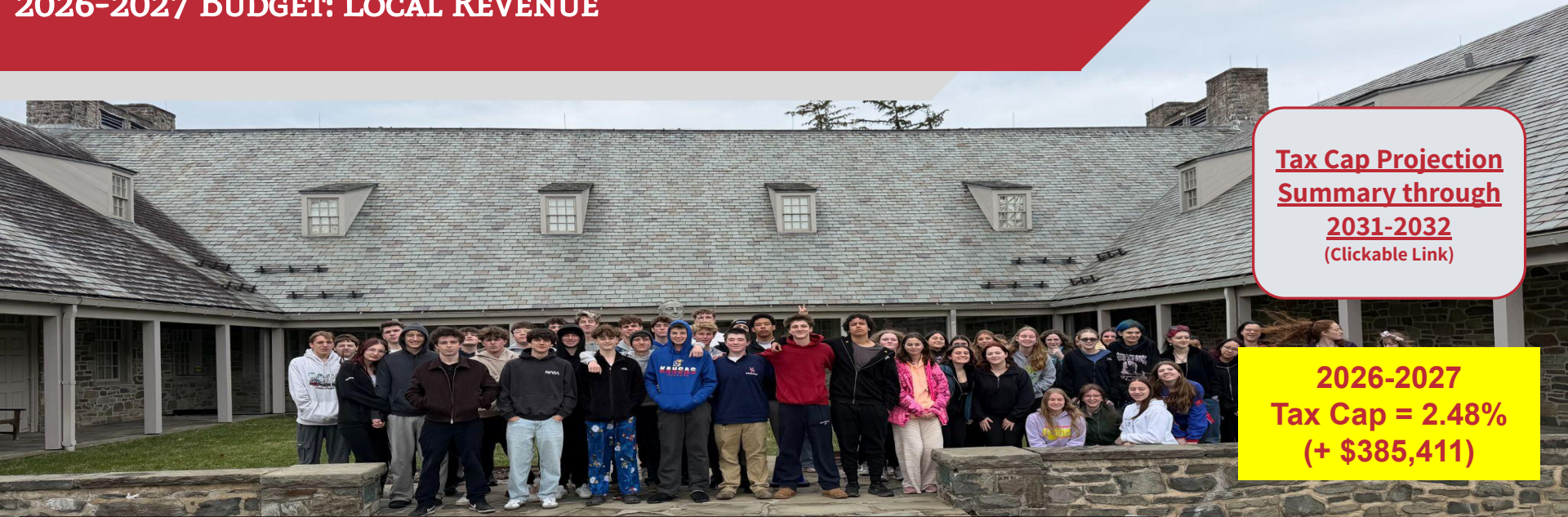
# 2026-2027 BUDGET: ADD/DROP “IN THE BUDGET”

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



# 2026-2027 BUDGET: LOCAL REVENUE



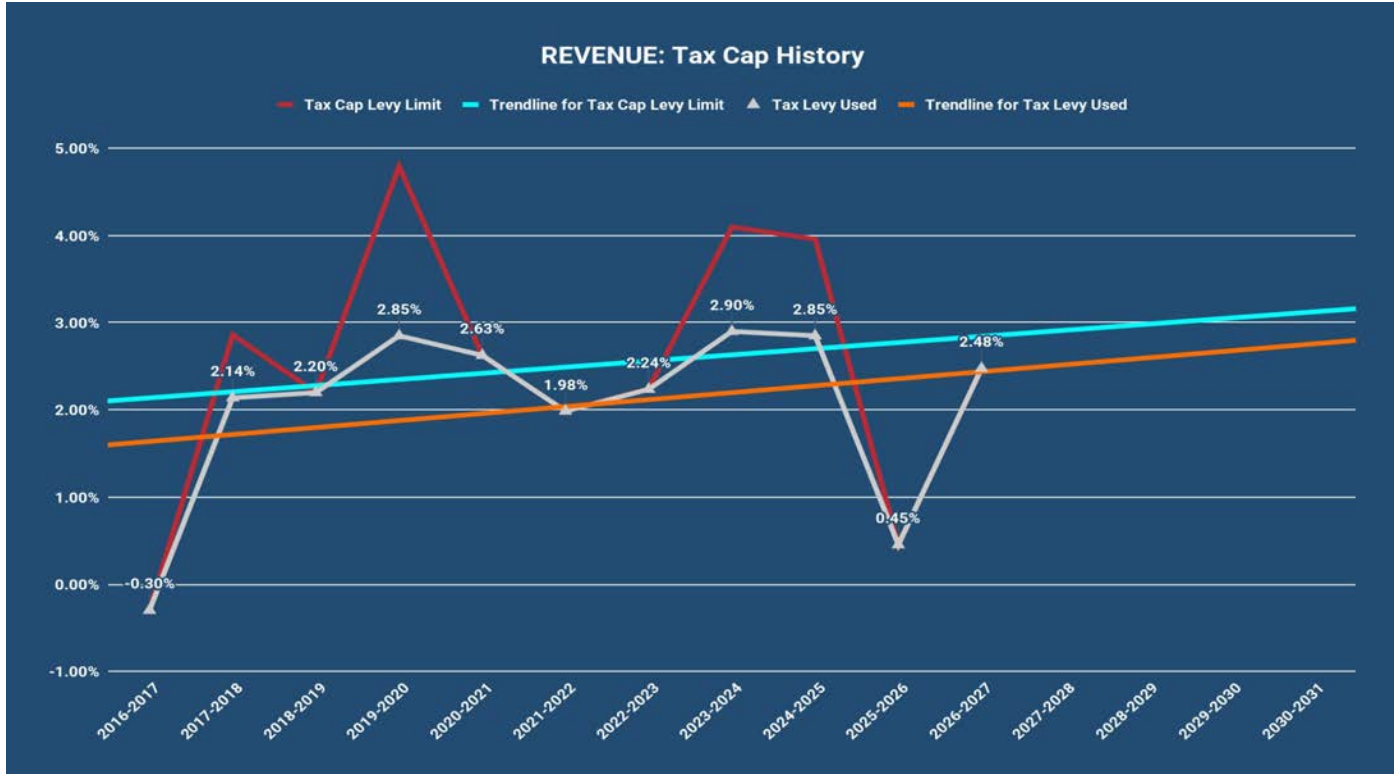
[Tax Cap Projection Summary through 2031-2032](#)  
(Clickable Link)

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

Local Revenue	2025-26 SCSD Budget	2026-27 SCSD Budget	\$ - Change	% - Change
Fund Balance	\$ 700,000	\$ 700,000	\$ -	0.00%
Appropriated Reserve	\$ 175,893	\$ 483,281	\$ 307,388	174.76%
Tax Levy	\$ 14,756,647	\$ 15,142,058	\$ 385,411	2.61%
STAR	\$ 811,176	\$ 811,177	\$ 0	0.00%
PILOT (Payment in Lieu of Taxes)	\$ 58,497	\$ 61,002	\$ 2,505	4.28%
<b>Local Revenue Total</b>	<b>\$ 16,502,213</b>	<b>\$ 17,197,518</b>	<b>\$ 695,305</b>	<b>4.21%</b>



# 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

Other Revenue:	2025-26 SCSD Budget	2026-27 SCSD Budget	\$ - Change	% - Change
Continuing Education	\$ 35,000	\$ 35,000	\$ -	0.00%
Day School Tuition/Other Districts	\$ 60,000	\$ 60,000	\$ -	0.00%
Services For Other Dists - Athletics	\$ 5,000	\$ 7,000	\$ 2,000	40.00%
Other Services- Other Dist/Govts	\$ 49,500	\$ 127,000	\$ 77,500	156.57%
Interest - Multifund	\$ 356,727	\$ 370,000	\$ 13,273	3.72%
Interest - Capital Fund	\$ -	\$ 11,000	\$ 11,000	-
Rental Of Real Property/Individuals	\$ 217,325	\$ 221,882	\$ 4,557	2.10%
Property Rent - BOCES	\$ 195,000	\$ 218,500	\$ 23,500	12.05%
Refund Of Prior Year - BOCES	\$ 50,000	\$ 110,000	\$ 60,000	120.00%
Refund Of Prior Year - Other	\$ 282,093	\$ 350,000	\$ 67,907	24.07%
Miscellaneous	\$ 30,000	\$ 55,000	\$ 25,000	83.33%
Surplus Inventory Bids & Income through Gov Connect	\$ 500	\$ 1,000	\$ 500	100.00%
Other Federal Aid	\$ 35,000	\$ 35,000	\$ -	0.00%
Federal Medicaid Assistance	\$ 65,000	\$ 65,000	\$ -	0.00%
Interfund Transfer / Capital	\$ 130,000	\$ 84,686	\$ (45,314)	-34.86%
<b>Other Revenues Total</b>	<b>\$ 1,511,145</b>	<b>\$ 1,751,068</b>	<b>\$ 239,923</b>	<b>15.88%</b>



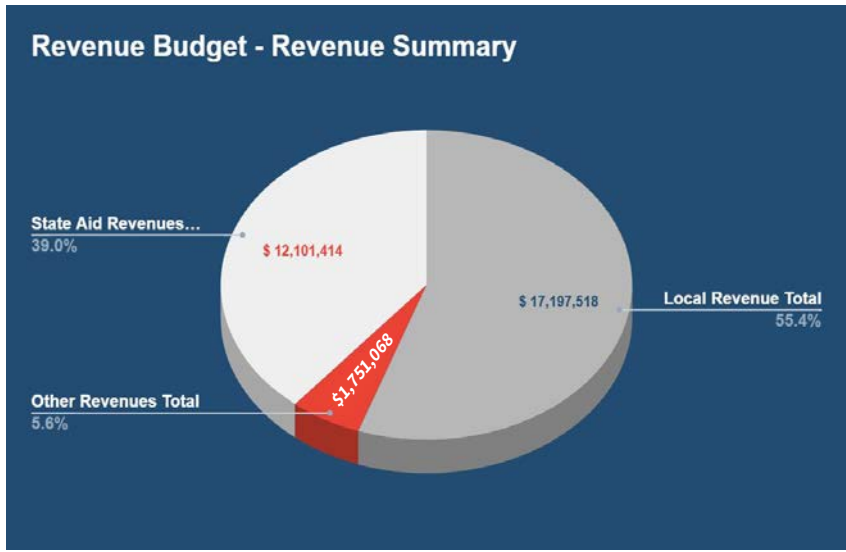
# 2026-2027 BUDGET: STATE AID REVENUE



State Aid:	2025-26 SCSD Budget	2026-27 SCSD Budget	\$ - Change	% - Change
Foundation Aid	\$ 3,062,419	\$ 3,174,881	\$ 112,462	3.67%
Excess Cost	\$ 2,006,755	\$ 2,095,049	\$ 88,294	4.40%
Transportation Aid	\$ 1,168,150	\$ 1,263,644	\$ 95,494	8.17%
Building Aid	\$ 2,393,710	\$ 2,413,254	\$ 19,544	0.82%
Lottery Aid (Let Lott AR + Mobile Sport)	\$ 1,594,603	\$ 1,788,600	\$ 193,997	12.17%
VLT Lottery Aid	\$ 327,990	\$ 327,990	\$ -	0.00%
BOCES Aid	\$ 809,211	\$ 952,885	\$ 143,674	17.75%
Textbooks	\$ 52,765	\$ 53,124	\$ 359	0.68%
Computer Software	\$ 26,203	\$ 12,973	\$ (13,230)	-50.49%
Library Materials	\$ 5,375	\$ 5,413	\$ 38	0.71%
Computer Hardware	\$ -	\$ 13,601	\$ 281	-%
<b>State Aid Revenues Total</b>	<b>\$ 11,460,501</b>	<b>\$ 12,101,414</b>	<b>\$ 640,913</b>	<b>5.59%</b>



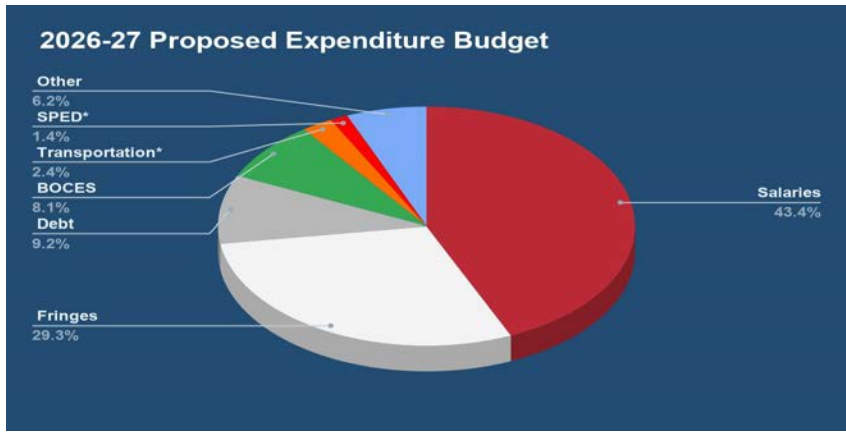
# 2026-2027 BUDGET: REVENUE SUMMARY



REVENUE	2025-26 SCSD Budget	2026-27 SCSD Budget	\$ - Change	% - Change
Local Revenue Total	\$ 16,502,213	\$ 17,197,518	\$ 695,305	4.21%
Other Revenues Total	\$ 1,511,145	\$ 1,751,068	\$ 239,923	15.88%
State Aid Revenues Total	\$ 11,460,501	\$ 12,101,414	\$ 640,913	5.59%
<b>Budget Total</b>	<b>\$ 29,473,860</b>	<b>\$ 31,050,000</b>	<b>\$ 1,576,141</b>	<b>5.35%</b>



# 2026-2027 BUDGET: APPROPRIATIONS SUMMARY



Appropriations	2025-26 SCSD Budget	2026-27 SCSD Budget	\$ - Change	% - Change
Salaries	\$ 12,794,351	\$ 13,466,145	\$ 671,794	5.25%
Fringes	\$ 8,233,469	\$ 9,100,629	\$ 867,160	10.53%
Debt	\$ 2,826,747	\$ 2,867,998	\$ 41,251	1.46%
BOCES	\$ 2,503,011	\$ 2,513,447	\$ 10,436	0.42%
Transportation*	\$ 754,651	\$ 742,184	\$ (12,467)	-1.65%
SPED*	\$ 293,775	\$ 428,511	\$ 134,736	45.86%
Other	\$ 2,067,856	\$ 1,931,085	\$ (136,771)	-6.61%
<b>Total Proposed Expenditures</b>	<b>\$ 29,473,860</b>	<b>\$ 31,049,999</b>	<b>\$ 1,576,139</b>	<b>5.35%</b>

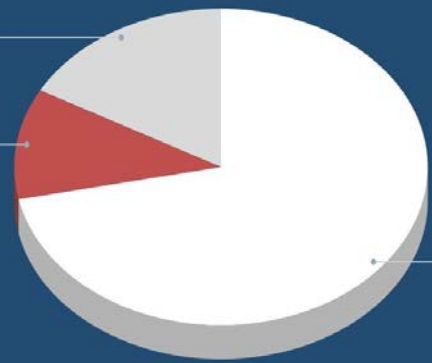


# 2026-2027 BUDGET: APPROPRIATIONS SUMMARY

## 2026-27 Propose Budget Component Analysis

Capital  
16.9%

Administrative  
11.3%



Program  
71.7%

### Administrative Component Regulation: 13.9%

- Under a contingency budget, the administrative component must not exceed the percentage it comprised in the prior year's budget (exclusive of Capital)

**Proposed Budget Ratio: 13.64%**

Budget Component	\$ - Amount	% of Budget
Program	\$22,270,704	71.73%
Administrative	\$3,516,992	11.33%
Capital	\$5,262,305	16.95%
<b>Total Appropriations</b>	<b>\$31,050,000</b>	<b>100.00%</b>



# 2026-2027 BUDGET: THREE PART BUDGET DEFINITIONS

New York State Law requires that the school district present the budget in a uniform format called the tri-part budget. The tri-part budget includes the **Administrative**, **Program** and **Capital** components.

## Program



- Core student programs
- Teacher salaries & benefits
- Materials, supplies, textbooks
- Transportation
- Interscholastic athletics
- Summer special education costs

## Administrative



- Administrative salaries
- Board of Education expenses
- Finance & Public Information
- Legal expenses & Records management
- Central data processing & printing
- Curriculum development
- Associated benefits

## Capital



- Operation & maintenance of all buildings
- Debt service
- Judgment & claims (e.g., tax refunds)

Budget Component	\$ - Amount	% of Budget
Program	\$22,270,704	71.73%
Administrative	\$3,516,992	11.33%
Capital	\$5,262,305	16.95%
<b>Total Appropriations</b>	<b>\$31,050,000</b>	<b>100.00%</b>



# 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 VOTE: PROPOSITIONS

## MAY 2026 PROPOSITIONS

### **Proposition #1: Approving General Fund Operating Budget**

*Shall the Board of Education be authorized to expend \$31,050,000 for the 2026-27 school year, and to levy the necessary taxes therefore?*

### **Proposition #2: Approving Bus Purchases**

*Shall the Board of Education be authorized to: (1) acquire school buses and vehicles at a maximum cost of \$441,000.00, (2) finance such purpose from the expenditure of funds in the General Fund?*

### **Proposition #3: Approving the Establishment of the 2026 Capital Reserve**

*Shall the Board of Education of the Schodack Central School District be authorized to establish a Capital Reserve Fund in an amount not to exceed \$6,000,000 plus accrued interest, with a probable term of ten (10) years, for the purpose of financing the construction, reconstruction, renovations, additions and improvements to various District buildings, facilities and sites, and the acquisition of furnishings, equipment, machinery or apparatus required in connection with such buildings, facilities and sites, with such Capital Reserve Fund being funded from unallocated fund balance and future budget surpluses?*

### **Proposition #4: Approving Library Funding**

*Pursuant to Education Law, Section 259, the Board of Education of the Schodack Central School District is authorized to levy and collect an annual tax, separate and apart from the annual school district budget, in the amount of one hundred sixty-two thousand dollars (\$162,000), which shall be paid to the Castleton Public Library for the support and maintenance of the library; with this appropriated amount to be the annual appropriation until thereafter modified by a future vote of the electors of the Schodack Central School District.*



# 2026-2027 PROPERTY TAX REPORT CARD

## Property Tax Report Card

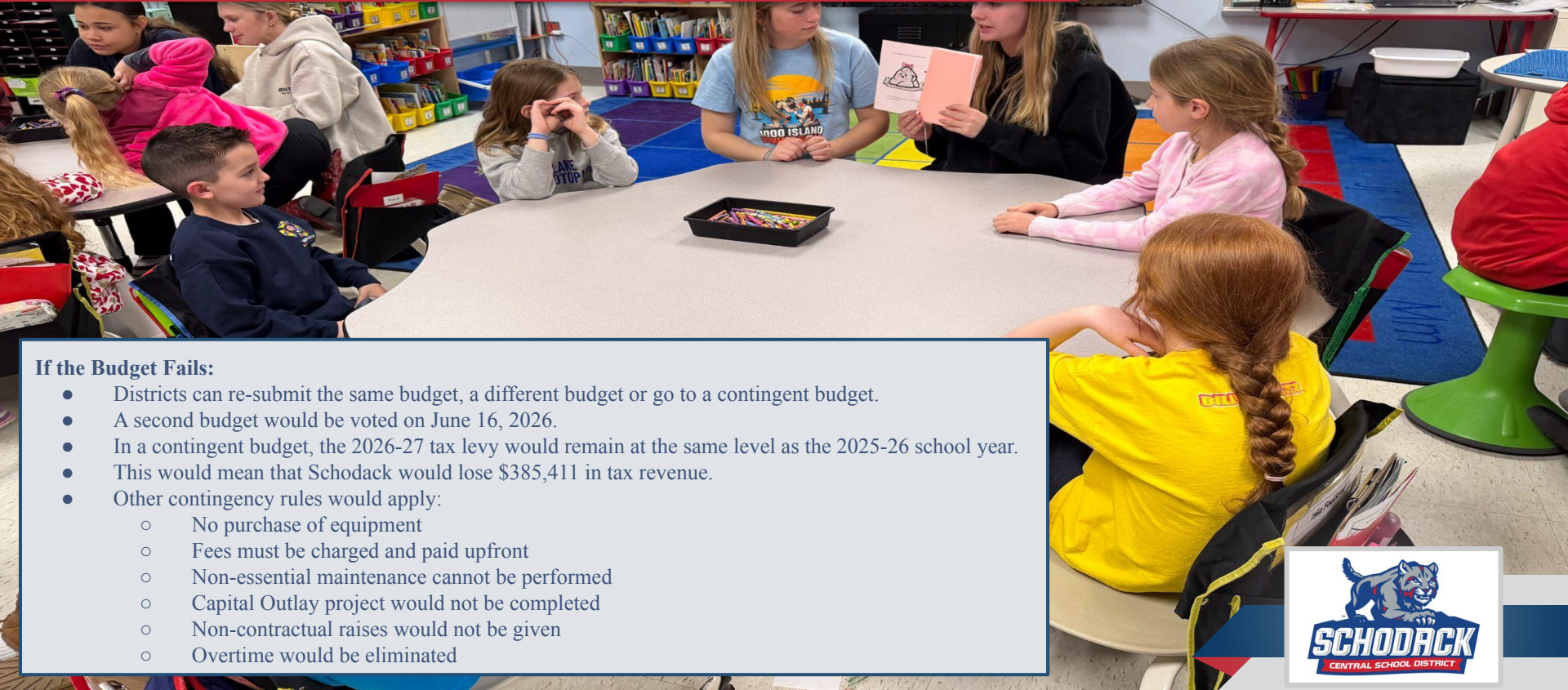
([Clickable Link](#))

### What is the NYS Property Tax Report Card?

The NYSED Property Tax Report Card is a mandatory annual document filed by school districts before the budget vote, comparing the proposed budget and tax levy to the current year, often highlighting if the tax increase exceeds the state's cap. It provides transparency on spending, tax levies, and fiscal reserves.



# WHAT IF THE BUDGET IS DEFEATED?



## If the Budget Fails:

- Districts can re-submit the same budget, a different budget or go to a contingent budget.
- A second budget would be voted on June 16, 2026.
- In a contingent budget, the 2026-27 tax levy would remain at the same level as the 2025-26 school year.
- This would mean that Schodack would lose \$385,411 in tax revenue.
- Other contingency rules would apply:
  - No purchase of equipment
  - Fees must be charged and paid upfront
  - Non-essential maintenance cannot be performed
  - Capital Outlay project would not be completed
  - Non-contractual raises would not be given
  - Overtime would be eliminated



# 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



# 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 Hearing** - May 7, 2026  
6pm SCSD Board Room
- 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 BUDGET

# QUESTIONS

COMMENTS OR CONCERNS

EDUCATE SUPPORT UNITE

