

2026-27
BUDGET HEARING

PRESENTED TO THE
SCHODACK CSD
COMMUNITY

May 7, 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**

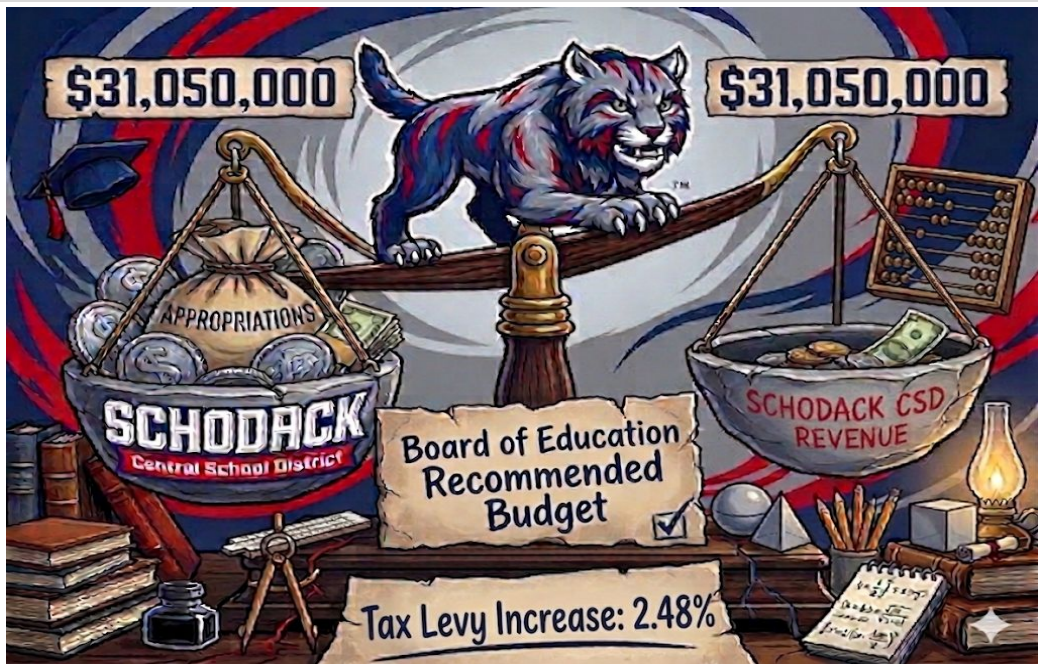
- Public Hearing & Workshop
- Meet the Candidates Night

- **May 19, 2026**

- Public Vote



2026-2027 BOARD OF EDUCATION RECOMMENDED BUDGET



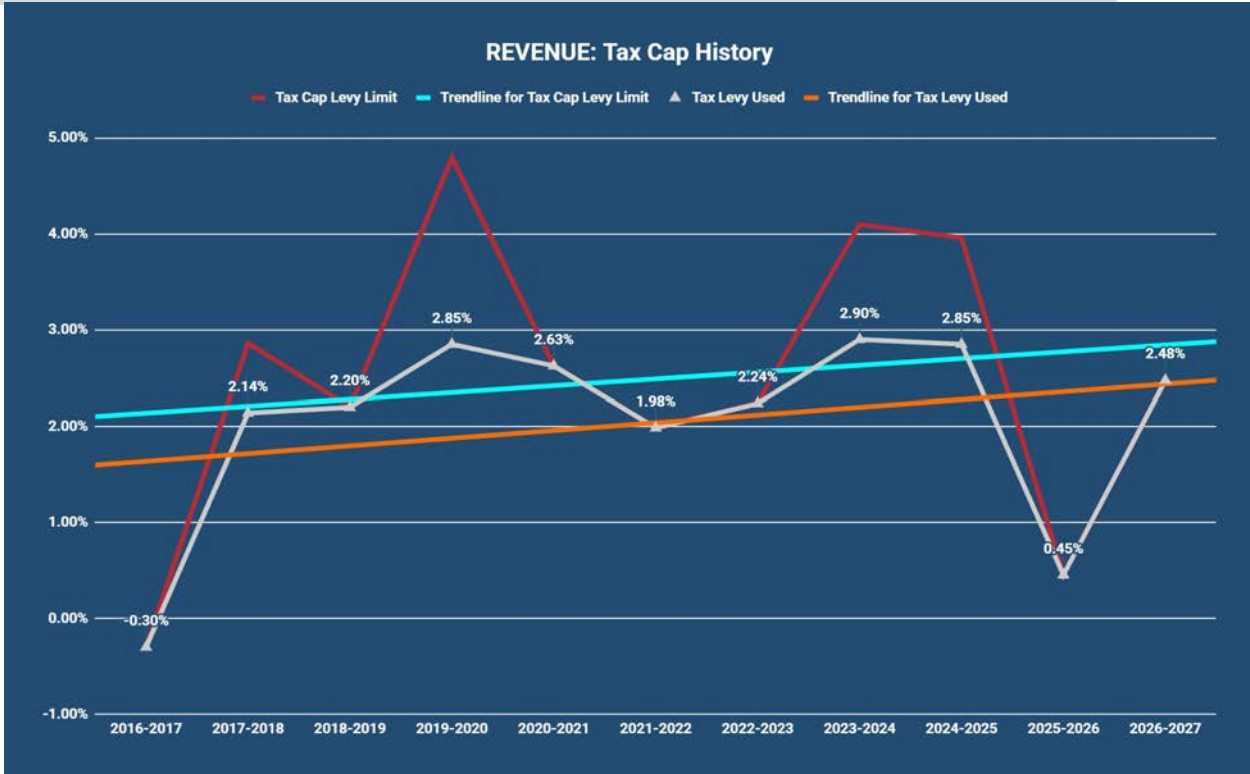
Board of Education Proposed Budget \$31,050,000
Increase of \$1,576,141 or 5.35%, over last year's budget

Proposed Tax Levy \$15,953,235
Increase of \$385,411 or 2.48%, over last year's budget
At the New York State Cap

EDUCATE SUPPORT UNITE



2026-2027 BUDGET: TAX CAP VS. TAX LEVY HISTORY

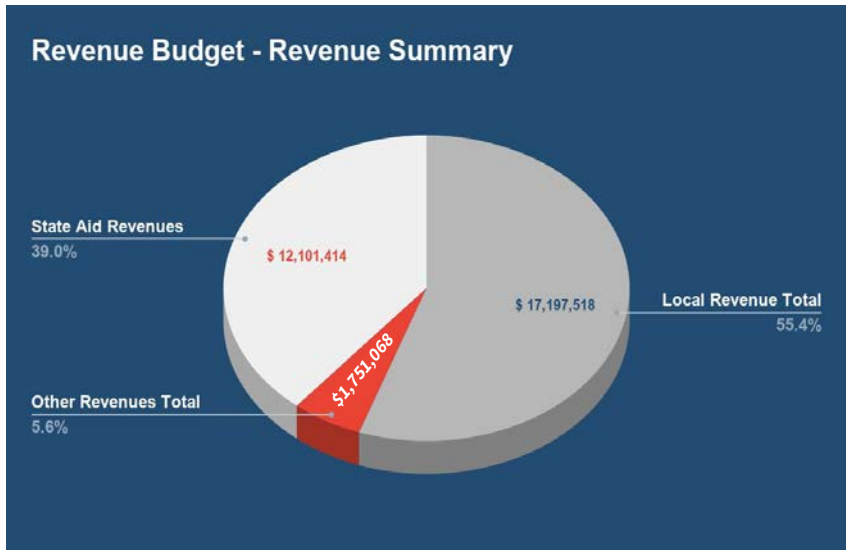


Tax Cap Projection
Summary through
2031-2032
(Clickable Link)

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



2026-2027 BUDGET: REVENUE SUMMARY



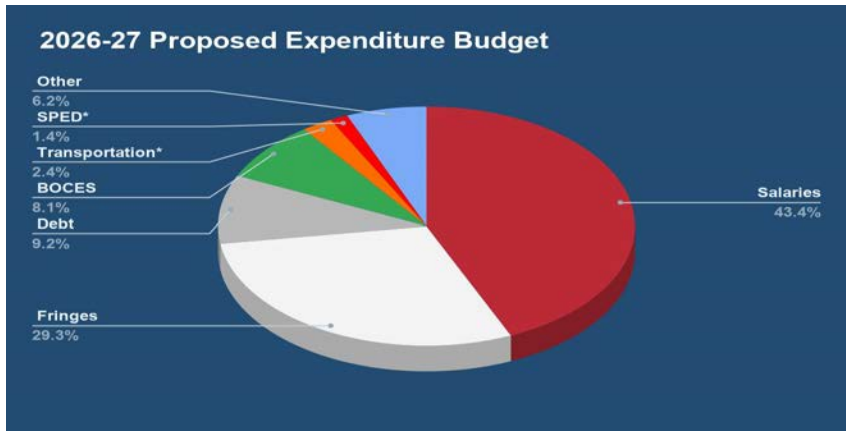
- Local**
 - Tax Levy
 - Appropriated Reserves
- Other**
 - Labor Relations
 - Refund from Prior Year
 - Interfund Transfers (Capital)
- State**
 - On-Formula
 - BOCES Aid
 - Transportation Aid



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%
Budget Total	\$ 29,473,860	\$ 31,050,000	\$ 1,576,141	5.35%



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	\$ 1,931,086	\$ (136,770)	-6.61%
Total Proposed Expenditures	\$ 29,473,860	\$ 31,050,000	\$ 1,576,140	5.35%



2026-2027 BUDGET: APPROPRIATIONS AS TRI-PART



Appropriations	2025-26 SCSD Budget	2026-27 SCSD Budget	\$ - Change	% - Change
Instruction	\$ 12,699,848	\$ 13,170,266	\$ 470,418	3.70%
Employee Benefits	\$ 8,233,469	\$ 9,100,629	\$ 867,160	10.53%
Debt Service	\$ 2,826,747	\$ 2,867,998	\$ 41,251	1.46%
General Support	\$ 1,866,981	\$ 1,963,018	\$ 96,037	5.14%
Transportation	\$ 1,766,553	\$ 1,765,156	\$ (1,397)	-0.08%
Operation and Maintenance	\$ 1,656,596	\$ 1,677,104	\$ 20,508	1.24%
Athletics	\$ 291,516	\$ 362,346	\$ 70,830	24.30%
Interfund Transfers	\$ 132,150	\$ 143,483	\$ 11,333	8.58%
Total Proposed Expenditures	\$ 29,473,860	\$ 31,050,000	\$ 1,576,140	5.35%



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

Budget Adds/Reductions

Add - 1.0 FTE for PE/Health, Wellness & Athletics

Add - 0.5 FTE to PE/Health

Add - ENL Translation Services

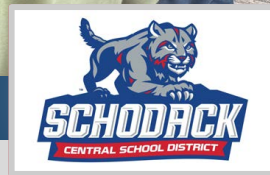
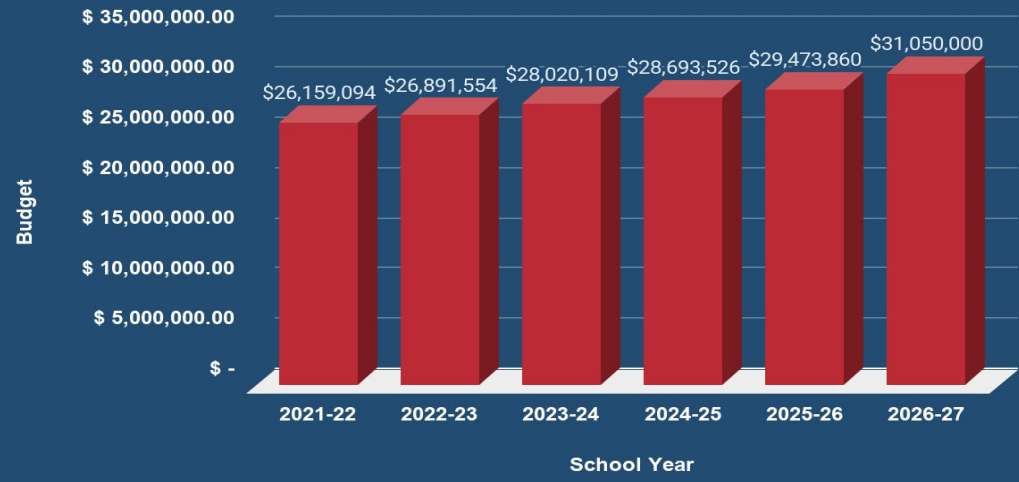
Add - Girls Modified Volleyball

Reduction 0.4 FTE Reading Position

2026-2027 BUDGET: FIVE YEAR BUDGET HISTORY



Five Year Budget History



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



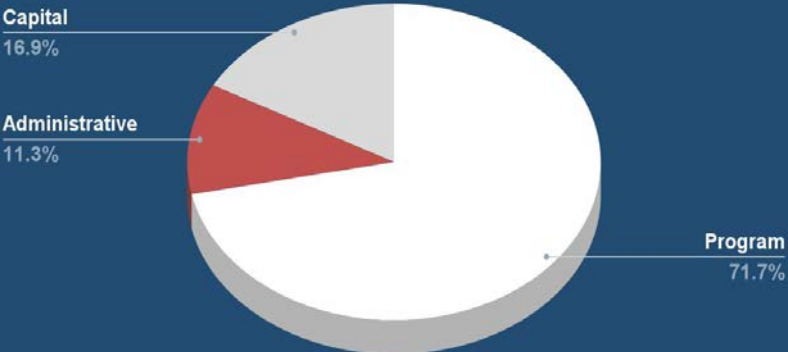
- Operation & maintenance of all buildings
- Debt service
- Judgment & claims (e.g., tax refunds)

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



2026-2027 BUDGET: APPROPRIATIONS SUMMARY

2026-27 Propose Budget Component Analysis



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%
Total Appropriations	\$31,050,000	100.00%



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

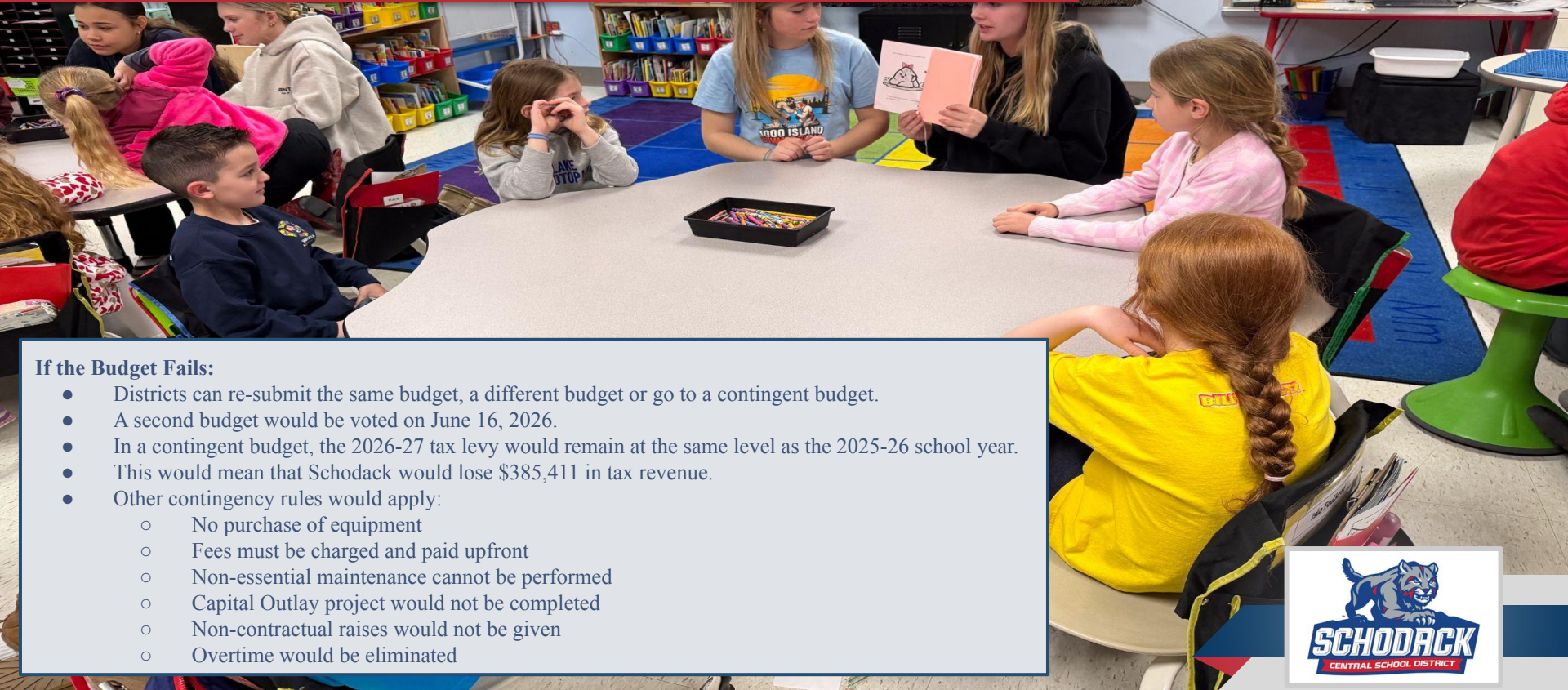
Shall the Board of Education of the Schodack Central School District be authorized to establish a Capital Reserve Fund in an amount not to exceed \$6,000,000 plus accrued interest, with a probable term of ten (10) years, for the purpose of financing the construction, reconstruction, renovations, additions 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.



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 OF EDUCATION ELECTION

Board Seats Open

3-Year Terms Beginning July 1, 2026

- Shelley Palmer
- Mary Yurista
- Blake Kush

Election Ballot Candidates

- Andris Blumbergs
- Shelley Palmer
- Mary Yurista

Important Dates

- **May 19, 2026** - Budget Vote, Board of Education Elections
- **June 16, 2026** - Re-Vote Date if the May 19 Vote Fails



2026-2027 BUDGET

QUESTIONS

COMMENTS OR CONCERNS

EDUCATE SUPPORT UNITE

