



# Schalmont

CENTRAL SCHOOL DISTRICT

March 9, 2026 Budget Information Presentation  
*(updates from the February 9, 2026 presentation)*



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# Current Total Operating and Projected Budget



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# Schalmont Budget Building Tenets

- Understandable to all factions of our school community.
- Transparent process from start to finish.
- Factual information always shared without theatrics.
- Solutions to challenges, not doom and gloom.
- Continued sustainability as promised, with resources allocated to maintain and improve the Schalmont experience for students, nothing less.



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## 2025-26 Budget (Current)

Appropriations		Revenues	
Instruction	\$30,120,294	Property Tax Levy for Budget (1.75%)	\$30,498,109
Benefits	\$19,499,000	State & Federal Aid	\$17,666,732
General Operations & Central Administration	\$4,876,550	Fund Balance Appropriations	\$6,886,877
Transportation	\$4,220,890	Payment in Lieu of Taxes (PILOT)	\$3,818,516
Debt Service	\$1,453,500	Interest Earnings, Building Use, Refunds & Tuition	\$1,300,000
Interfund Transfer (placeholder)	\$40,000	Interfund Transfer (placeholder)	\$40,000
<b>Total Expenses:</b>	<b>\$60,210,234</b>	<b>Total Revenues:</b>	<b>\$60,210,234</b>



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# Updated Estimated Budget Rollover

<b>Appropriations</b>		
<b>Category</b>	<b>2025-26</b>	<b><i>Estimated</i> 2026-27</b>
Instruction	\$30,120,294	\$30,600,000
Benefits	\$19,499,000	\$21,900,000
General Operations & Central Administration	\$4,876,550	\$5,100,000
Transportation	\$4,220,890	\$3,800,000
Debt Service	\$1,453,500	\$1,455,750
Interfund Transfer	\$40,000	\$40,000
<b>Total Expenses</b>	<b>\$60,210,234</b>	<b>\$62,895,750</b>

***These are present estimates only!***



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# 2026-2027 Tax Levy Information

- Allowed to **Levy up to 4.2%** by law based on the New York State Tax Cap Calculation Formation\*
- **If** the maximum levy is applied, this would result in an additional **\$1,280,469** in tax revenue (budget-to-budget).
- **1% Tax Levy = \$304,981** in additional tax revenue (budget to budget).
- Tax Levy is **not** the same as individual tax rates (as set by each of our five town assessors).



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# Projected Expense Increases

- Average Contractual Salary Increases (estimate) ~6% (est. average of all employees)
- Benefits
  - Health Insurance Increase **15-20%**
  - Retirement System Increases (ERS, TRS) ~**15%**
  - Overall “Benefits” (Social Security, Disability Insurance) ~**6%**
- Technology Spending Increase (Continued Chromebook Replacement Plan) \$375,000
- BOCES Programming ~**3%**
- Outplaced Special Education and Student Supports ~**6%**



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# Let's Take a Closer Look!

## [2026-2027 State Aid Runs](#)

(Schalmont CSD is Page **64** of the Document)



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# How Do You Read a State Aid Run?

2025-2026 Base Year Aids	
Foundation Aid	\$11,648,746
Full Day K Conversion	\$0
Universal Pre-K	\$291,597
BOCES	\$1,177,448
Special Services	\$0
High Cost Excess Cost	\$183,511
Private Excess Cost	\$96,086
Hardware & Technology	\$25,215
Software, Library, Textbook	\$143,169
Transportation Including Summer	\$2,532,871
Building & Building Reorganization Incentive	\$1,366,215
Operating Reorganization Incentive	\$0
Charter School Transition	\$0
Academic Enhancement	\$0
High Tax Aid	\$405,052
Supplemental Public Excess Cost	\$24,469
<b>Total</b>	<b>\$17,894,379</b>

Initial 2026-2027 Base Year Aids	
Foundation Aid	\$11,765,233
Full Day K Conversion	\$0
Universal Pre-K	<b>\$540,000</b>
BOCES	\$1,043,187
Special Services	\$0
High Cost Excess Cost	\$161,912
Private Excess Cost	\$499,727
Hardware & Technology	\$24,957
Software, Library, Textbook	\$143,053
Transportation Including Summer	\$2,635,464
Building & Building Reorganization Incentive	\$1,236,423
Operating Reorganization Incentive	\$0
Charter School Transition	\$0
Academic Enhancement	\$0
High Tax Aid	\$405,052
Supplemental Public Excess Cost	\$24,469
<b>Total</b>	<b>\$18,479,477</b>



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# Short and Long Term Budget Considerations

- Re-opening of Woestina (maintaining/expanding our Pre-K Footprint)
- Continued alignment and planning for PreK-12 Literacy/Numeracy Success (maintenance and purchase of materials that support best practices)
- Maintaining our Facilities (short and long-term Capital Projects)



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# Next Steps...

- Await finalization of the Governor's Aid Runs
- Await Final Projected Expense Rates and Apply Firm Amounts to the Budget
- Compare Increased Expenses Against Revenues to Determine Appropriate Tax Levy (based on the formula) for the 2026-2027 School Year (finalize at March 24th meeting)



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