



Schalmont

CENTRAL SCHOOL DISTRICT

March 23, 2026 Budget Information Presentation
(updates from the March 9, 2026 presentation)



Graduating students prepared for the 21st century.

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
Total Expenses:	\$60,210,234	Total Revenues:	\$60,210,234



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Recommended 2026-2027 Budget Expense Allocations

Appropriations		
Category	2025-26	2026-27
Instruction	\$30,120,294	\$30,344,128
Benefits	\$19,499,000	\$21,283,000
General Operations & Central Administration	\$4,876,550	\$5,039,929
Transportation	\$4,220,890	\$3,692,145
Debt Service	\$1,453,500	\$1,455,750
Interfund Transfer	\$40,000	\$40,000
Total Expenses	\$60,210,234	\$61,854,952

These are present estimates only!



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Recommended Sources of the 2026-2027 Budget Revenue:

Category:	Current:	Estimated:
	2025-2026	2026-2027
State and Federal Aid	\$17,666,732	\$18,479,477
Fund Balance Appropriations	\$6,886,877	\$6,886,877
Interest Earnings/Building Use/Refunds/Tuition	\$1,300,000	\$1,600,000
Payment in Lieu of Taxes	\$3,858,516	\$3,755,776
Property Tax Levy for Budget	\$30,498,109	\$31,092,822
Total Revenue	\$60,210,234	\$61,854,952

Budget-to-Budget Increase of \$1,644,718.00, or a 2.73%



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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 Other “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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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
Total	\$17,894,379

Initial 2026-2027 Base Year Aids	
Foundation Aid	\$11,765,233
Full Day K Conversion	\$0
Universal Pre-K	\$540,000
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
Total	\$18,479,477



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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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2026-2027 Budget Recommendations:

- **1.95%** percent tax levy for the 2026-2027 Budget Year.
- Total 2026-2027 Operating Budget of **\$61,854,952**
- **No** increase in the use of prior year's fund balance allocation, which is in the best interest of the District's long-term fiscal plan
- Traditional Capital Bus Reserve/Proposition Purchase (identical to the prior year)



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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 



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