



2026-2027 Proposed Budget Presentation

**Mrs. Tabatha Biggane – Assistant Superintendent
for Business Services**

&

Dr. Paul Spadaro - Superintendent of Schools



Rondout Valley Central School District

Our Theme: Become a World Premier School District.

- ❖ Our students will become future ready and productive citizens.
- ❖ Create a culture that fosters collaboration and innovation.

#PremierRondoutValley



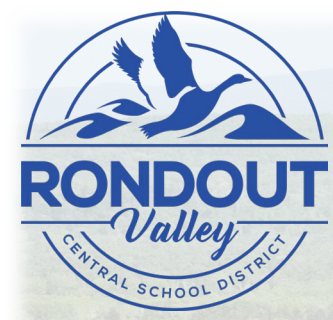
Achievements

Academic Excellence

- Envision Math Curriculum
- Amplify CKLA Curriculum
- Fastbridge Data Screener
- DataMate Assessment System
- Special Education programs
- BOCES CTE offerings
- AP classes / Dual Enrollment/ Small gas engines / FFA / Fishing & Wildlife
- UDL and TWR

Student Well - Being

- Digital Hall Pass System
- GoGuardian – monitors online activity
- SEL Curriculum
- Award winning Music programs
- Psychologists, social workers, and related service providers
- Athletics (24) & Unified PE and sports
- After School Clubs
- School Counselors



2026-2027 Preliminary Budget Summary

Proposed Expenditures	\$83,500,615
Preliminary Revenues:	
Property Tax Levy (w/increase)*	\$48,504,813
State Aid**	\$27,288,809
Miscellaneous	\$1,881,760
Total Preliminary Revenues	\$77,675,382
Current Shortfall – without Appropriated Fund Balance/Reserves	(\$5,825,233)
Appropriated Fund Balance	\$3,000,000
Appropriated Reserves	\$1,150,000
Current Deficit with Appropriated Fund Balance and Reserves	\$1,675,233

Property Tax Levy
Increase 3.82%
(increase of \$1,785,997)

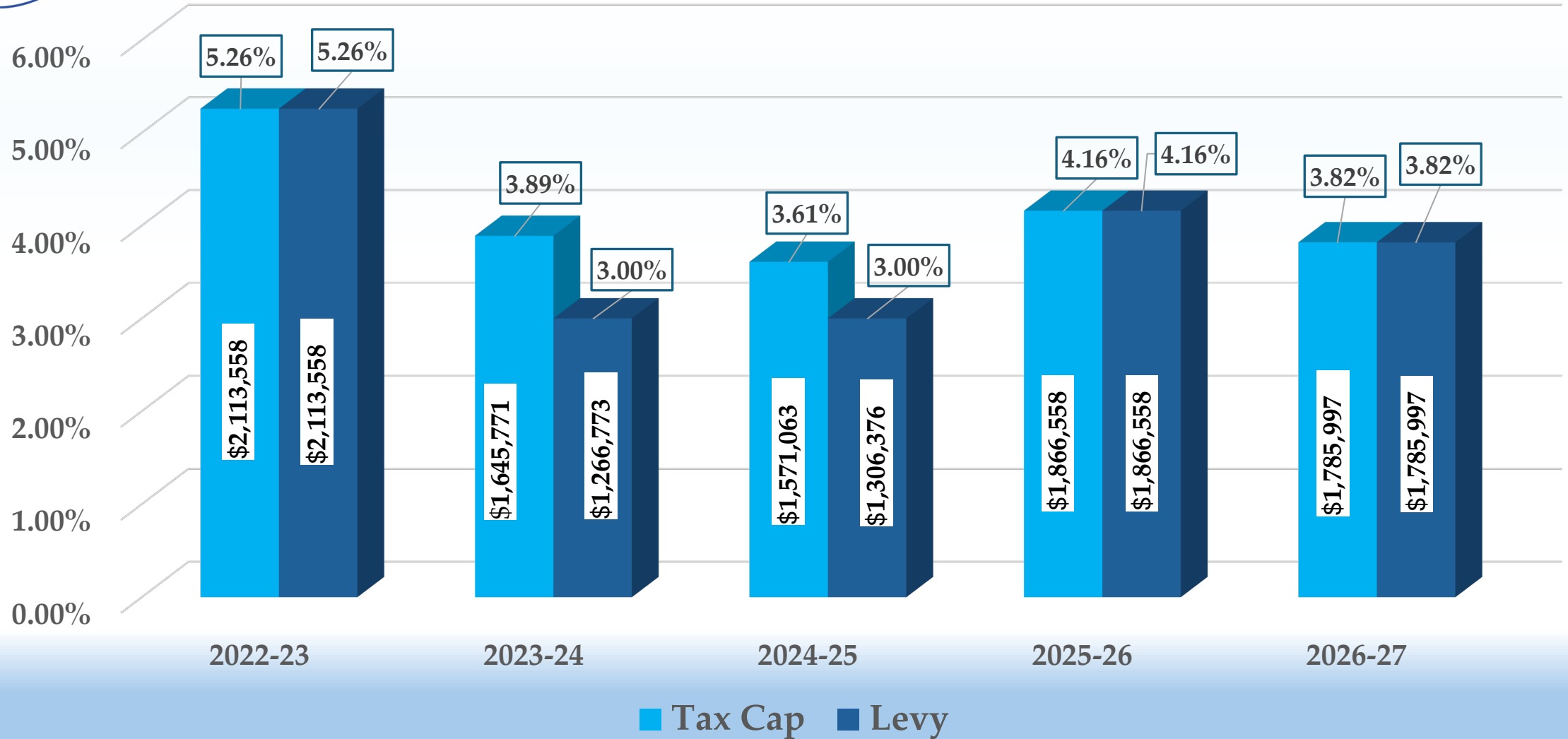
• State Aid numbers are based on Governor's budget release in January (Executive Budget) another run of the aid figures will be released in April (Legislative Budget)

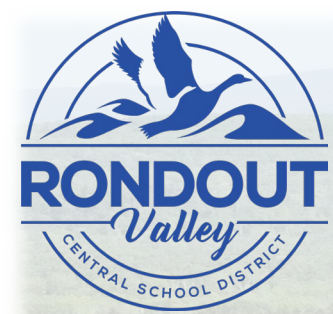
State Aid Comparison Year over Year

	25-26 State Aid	26-27 Projected State Aid	Difference
Foundation Aid	\$ 17,972,065	\$ 18,151,785	\$ 179,720
BOCES	\$1,838,637	\$ 1,735,055	\$(103,582)
High Tax Aid	\$1,564,377	\$1,564,377	\$ -
Hardware and Technology	\$2,565	\$4,395	\$ 1,830
Software, Library, Textbook	\$129,928	\$142,148	\$ 12,220
Subtotal Foundation Aid	\$ 21,507,572	\$ 21,597,760	\$ 90,188
Universal Pre-k	\$555,294	\$697,700	\$ 142,406
High-Cost Excess Cost	\$83,543	\$75,826	\$(7,717)
Private Excess Cost	\$340,353	\$313,255	\$(27,098)
Transportation Incl Summer	\$1,591,456	\$1,914,391	\$ 322,935
Building & Bldg. Reorg Incent*	\$3,393,317	\$3,387,577	\$(5,740)
Subtotal	\$ 27,471,535	\$ 27,986,509	\$ 514,974
Adjust for PreK to Special Aid Fund	\$(555,294)	\$(697,700)	\$(142,406)
Total General Fund State Aid	\$ 26,916,241	\$ 27,288,809	\$372,568



Tax Cap vs Levy Historical





Reserve Balances/Projected

Reserve	25/26 Balance*	Appropriated 25/26	Remaining Balance As of 6/30/26	Projected Use of Reserves 2026-27
Workers' Comp	\$ 225,881		\$ 225,881	
Unemployment	\$ 406,332		\$ 406,332	
ERS	\$ 3,224,634	\$ 375,000	\$ 2,849,634	\$ 400,000
TRS	\$ 1,102,597	\$ 375,000	\$ 727,597	\$ 400,000
EBLAR	\$ 720,546	\$ 250,000	\$ 470,546	\$ 350,000
Capital	\$ 7,778,444		\$ 7,778,444	
Total	\$ 13,458,435	\$ 1,000,000	\$ 12,458,435	\$ 1,150,000

* Updated figures based on audited financial statements as of 6/30/2025

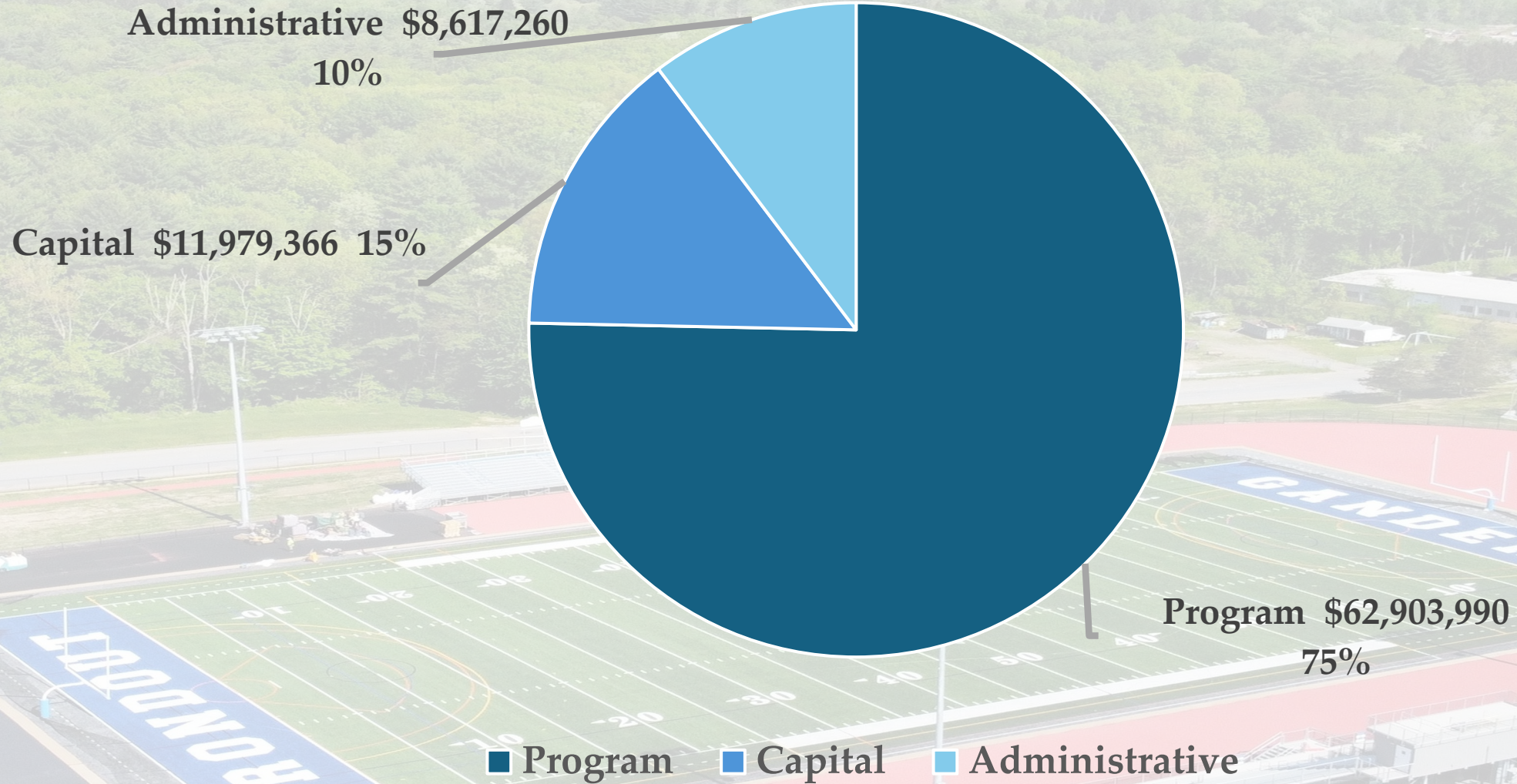


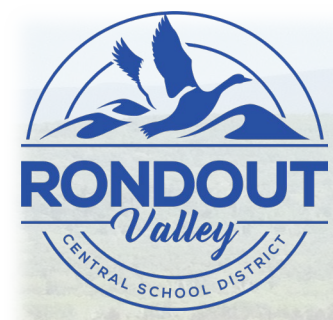
2026-27 Budget – Proposed Expenditures

Budget Expenditure	2025-26 Budget	2026-27 Budget	Increase / (Decrease)
Salaries	\$ 32,161,698	\$ 32,225,391	\$ 63,693
Pensions (TRS, ERS, SSA)	\$ 6,509,783	\$ 6,770,174	\$ 260,391
Health Insurance/Benefits	\$ 14,386,144	\$ 16,282,879	\$ 1,896,735
Contractual/Supplies/Equip	\$ 8,587,716	\$ 8,967,235	\$ 379,519
Out-of-District Tuition	\$ 1,811,250	\$ 2,000,000	\$ 188,750
Transportation	\$ 7,673,491	\$ 7,932,696	\$ 259,205
Utilities	\$ 914,000	\$ 938,960	\$ 24,960
Occupational Education	\$ 1,562,834	\$ 1,625,347	\$ 62,513
Debt Service	\$ 6,476,365	\$ 6,369,935	\$ (106,430)
Transfer to Special Aid	\$ 100,000	\$ 100,000	\$ -
Transfer to School Lunch	\$ 25,000	\$ 25,000	\$ -
Transfer to Capital	\$ 261,835	\$ 262,998	\$ 1,163
TOTAL	\$ 80,470,116	\$ 83,500,615	\$ 3,030,500



2026-27 - 3 Part Expense Budget Breakdown



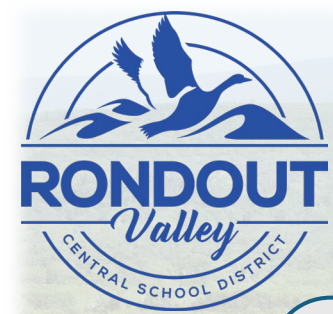


2026-2027 Program Budget (3 Part Budget)

Program Component

The program component of the budget is \$62,903,990 or 75% of the budget. This component includes salary and benefits for all instructional staff as well as interscholastic athletics, co-curricular activities and transportation.

Program	Enacted 2025-26	Proposed 2026-27	% Change
Instruction	\$35,348,234	\$35,754,561	1%
Pupil Transportation	7,673,491	7,932,696	3%
Other Transfers	\$125,000	\$125,000	0%
Employee Benefits	\$17,261,951	\$19,091,733	11%
Total Program	\$60,408,676	\$62,903,990	4%

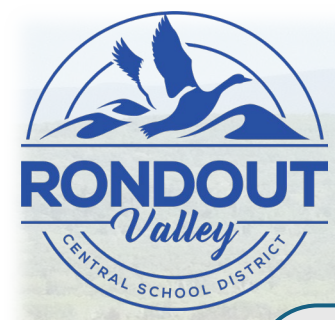


2026-2027 Capital Budget (3 Part Budget)

Capital Component

The capital component totals \$11,979,366 or 15% of the budget. Included in this component is operation and maintenance costs including custodial staff salaries and benefits, and the payment of principal and interest for outstanding debt.

Capital	Enacted 2025-26	Proposed 2026-27	% Change
Operation & Maintenance	\$3,844,187	\$3,982,738	4%
Principal/Interest Payments	\$6,476,365	\$6,369,935	(2%)
Other Transfers	\$261,835	\$262,998	NA
Employee Benefits	\$1,172,089	\$1,363,695	16%
Total Capital	\$11,754,476	\$11,979,366	(2%)



2026-2027 Administrative Budget (3 Part Budget)

Administrative Component: The administrative component is \$8,617,260 or 10% of the budget. This component consists of salaries and benefits for administrators, supervisors and support staff, business operations, personnel, school board, insurance, and legal services.

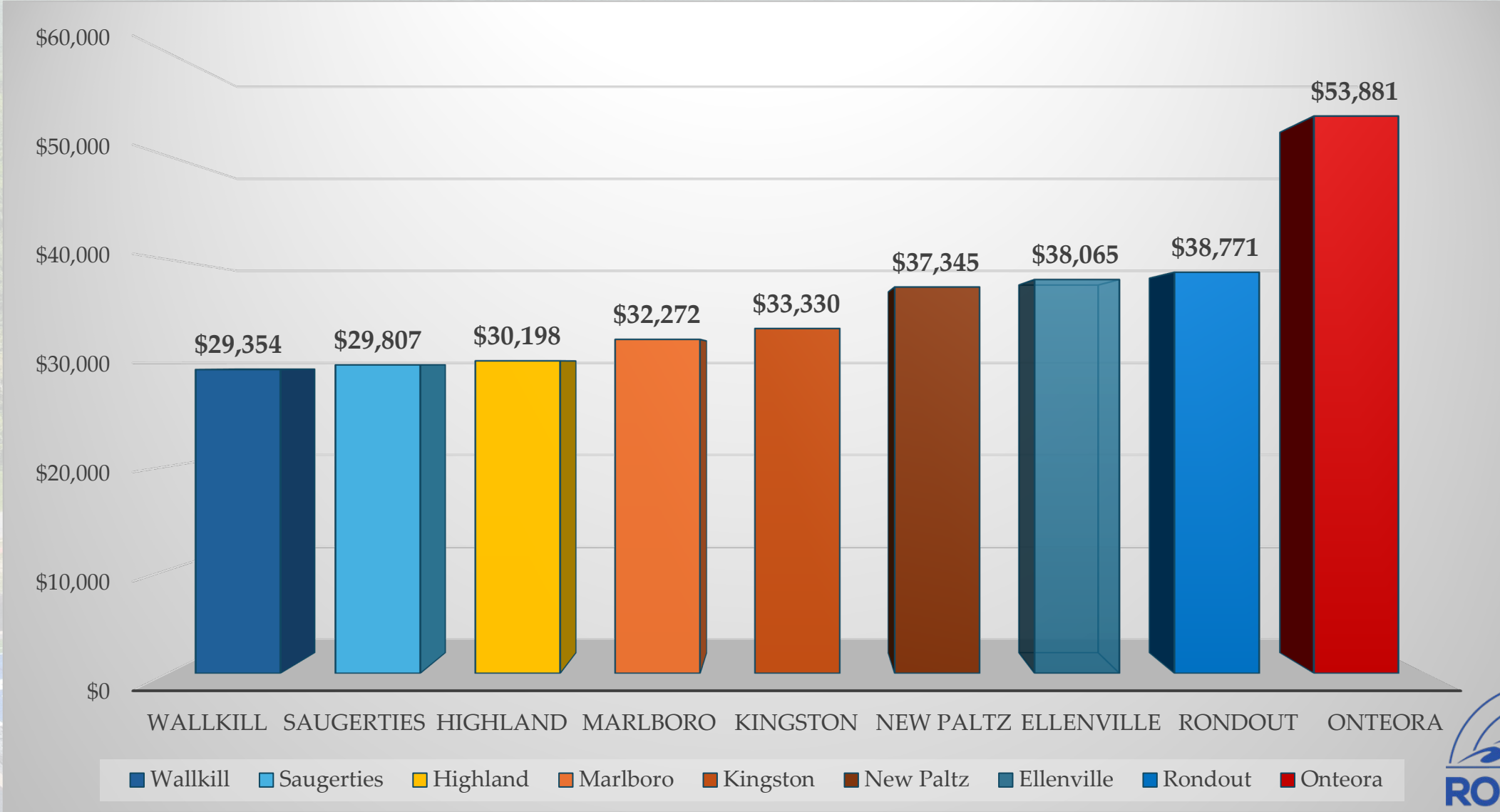
Administrative	Enacted 2025-26	Proposed 2026-27	% Change
Central Services	\$3,360,957	\$3,472,815	3%
Instructional Supervision	\$2,276,730	\$2,142,487	(6%)
Curriculum Development	\$452,385	\$501,851	11%
Employee Benefits	\$2,216,886	\$2,500,108	13%
Total Administrative	\$8,306,964	\$8,617,260	4%



2026 – 2031 Revenue and Expenditure Projections

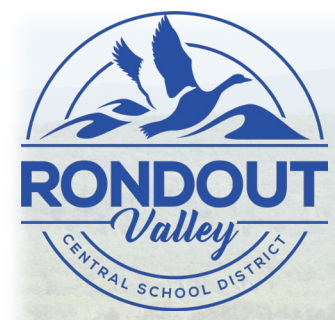
Fiscal Year	Projected Salary Expense	Projected Health Insurance Expense	Projected Revenues
2026	\$32,166,064	\$13,181,466	\$76,438,300
2027	\$32,225,391	\$14,975,913	\$77,675,381
2028	\$33,404,254	\$16,177,186	\$81,189,735
2029	\$34,630,228	\$17,480,567	\$82,698,301
2030	\$35,900,578	\$18,894,736	\$84,574,013
2031	\$37,226,360	\$20,429,108	\$86,513,395
2026 – 2031 difference	\$5,060,296	\$7,247,642	\$10,075,095
Total Increase	\$12,307,938		

Cost Per Pupil Analysis as of 2024 -25*



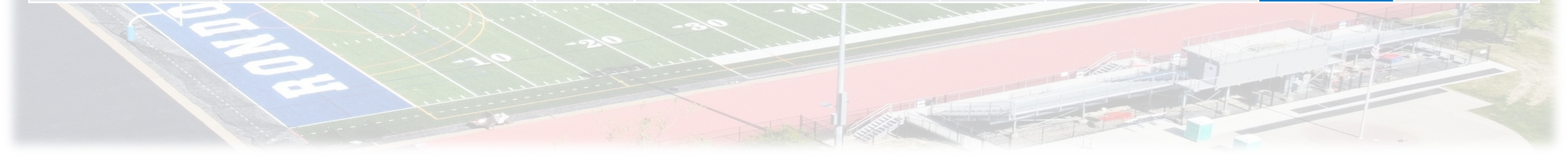
* Data source: <https://data.nysed.gov>





BEDS Data – Historical and Projected

Building	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27 Projection	Change Current vs. Projected
Marbletown	327	305	312	284	261	256	259	281	297	274	271	-3
Kerhonkson	228	222	235	245	203	191	196	205	201	191	192	+1
Intermediate	419	424	429	406	376	375	390	377	357	352	362	+10
Junior High School	348	317	285	279	281	268	247	268	276	254	241	-13
High School	607	633	665	637	610	578	572	561	548	553	520	-33
Total for District	1929	1901	1926	1851	1731	1668	1664	1692	1679	1624	1586	-38





Historical Staff Levels w/declining Student Enrollment

2500

2000

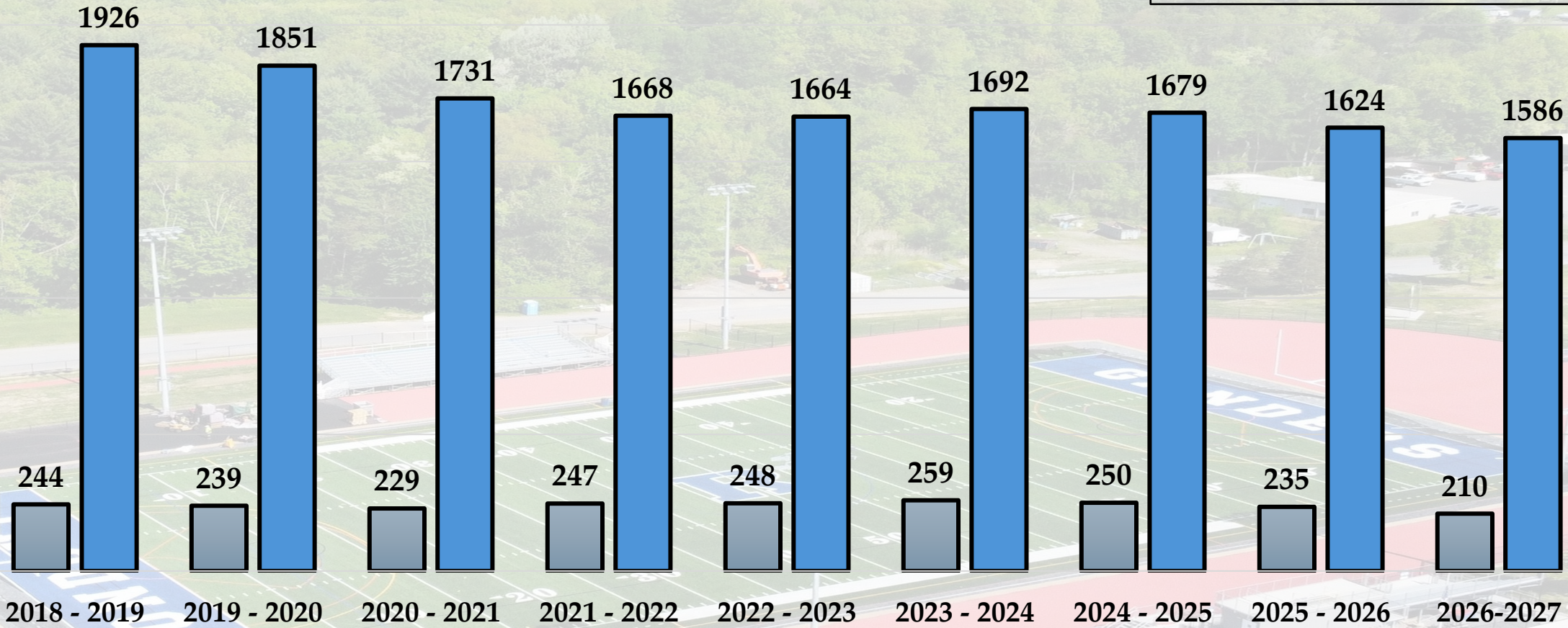
1500

1000

500

0

Student Enrollment **-17%**
Staff Enrollment **-10%**



8:1
Ratio

■ STAFF ■ STUDENTS

8:1
Ratio

American Rescue (ARP) Grant Funded Staff School Years 2021 - 2024

Position Title	Assignment	Amt in Grant	
Teacher - Elementary	KES	\$ 129,000 yr 1	Absorbed in General Fund
Instructional Coach	KES & MES	\$ 200,000 yr 1	Absorbed in General Fund
Instructional Coach	IS / JHS / HS	\$ 300,000 yr 1	Absorbed in General Fund
Instructional Coach	IS / JHS / HS	\$ 300,000 yr 1	Absorbed in General Fund
Speech	DW	\$ 64,924 yr 1	Absorbed in General Fund
Nurse	DW	\$ 64,516 yr 1	Absorbed in General Fund
Nurse	DW	\$ 81,000 yr 1	Absorbed in General Fund
Nurse	DW	\$ 66,378 yr 1	Absorbed in General Fund
	TOTAL	\$ 1,205,818	

Proposed Budgeted Attritions

Position Title	Assignment	2026-27 Budget	2026 – 2027 Change
Teacher - Elementary	KES	\$ 121,760	KES Attrition per enrollment
Teacher - Elementary	KES	\$ 132,951	KES Attrition per enrollment
Teacher - Reading	MES	\$ 123,337	KES - Internal Transfer
Teacher - Elementary	IS	\$ 121,760	IS Attrition per enrollment
Teacher - Elementary	IS	\$ 116,695	IS Attrition – internal transfer
Teacher - Aide	MES	\$ 46,988	MES Attrition
Teacher - SPED	IS	\$ 133,505	Combine MES & KES K-1 SC
School Counselor - Elementary	IS	\$ -	Internal Transfer – High School Counselor
Director of Curriculum	DO	\$ 144,375	Attrition based on need
IS Principal	IS	\$ 35,466	Reconfiguration - Leave Vacant (<i>breakage</i>)
Total Savings		* \$ 976,837	

* Included in current budget gap projections (\$1,675,233)

Proposed Reductions to fill gap (\$1,675,233)

Position Title	Assignment	2026-27 Budget	2026 – 2027 Assignment
Teacher Aide (Library)	IS & JHS	\$ 65,768	Reduction based on need
Teacher Aide (Library)	KES	\$ 43,900	Reduction based on need
Teacher Aide (Library)	HS	\$ 50,439	Reduction based on need
Math Coach (BOCES)	DW	\$ 22,594	Reduction based on need
Speech	DW	\$ 106,056	Reduction based on need
(.4) Speech	DW	\$ 29,960	Reduction based on need
School Psychologist	DW	\$ 122,657	Reduction based on need
(.3) Teacher Business	HS	\$ 36,264	Reduction based on need
Assistant Principal	HS	\$ 111,177	Reduction based on need
Behavior Analyst	KES & MES	\$ 112,526	Reduction based on need
Instructional Coach	IS/JHS/HS	\$ 131,970	Reduction based on need
Teacher Social Studies	HS	\$ 99,750	Internal Transfer - MS
Total Savings		\$ 933,061	

Remaining balance to fill gap with proposed reductions = **\$742,172**

Higher copay Health Insurance plan \$650,000 savings = **\$92,172** (to be allocated from reserves)

Proposed Reductions Cont. (remaining gap \$742,172)

Position Title	Assignment	2026-27 Budget	2026 – 2027 Assignment
Senior Crisis Counselor	KES	\$ 111,860	Reduction / internal transfer MS
School Psychologist	DW	\$ 122,657	Reduction based on need
Teacher - ELA	HS	\$ 92,438	Reduction Based on need
Teacher - Science	HS	\$ 84,840	Reduction / Internal transfer from MS
Teacher - Math	HS	\$ 129,262	Reduction based on need
Teacher - MS Spanish	MS	\$ 105,066	Reduction based on need
	TOTAL	\$ 646,123	

Remaining Gap = \$96,049

Positions Across District Attrition & Reductions

Kerhonkson	Marbletown	Intermediate	Junior High	High	PPS	DO Admin
(1) Attrition - Teacher	(1) Attrition - Teacher	(1) Attrition - Teacher	(1)Attrition- Sped Teacher	(1) Reduction - Library Aide	(1.4) Reductions - Speech	(1) Attrition - Principal (IS)
(1) Attrition - Teacher	(1) Attrition - SPED Teacher	(1) Attrition - Teacher	(1) Reduction - Crisis Counselor	(1) Reduction - Social Studies Teacher	(1) Reduction - Behavior Analyst	(1) Reduction - Director of Curriculum
(1) Reduction - Library Aide	(1) Reduction - Library Aide	(1) Reduction - Library Aide	(1) Reduction - Library Aide	(1) Reduction- ELA Teacher	(2) Reductions - School Psychologists	(1) Vacancy - School Building Maintenance Leader
(1) Reduction - Crisis Counselor			(1) Reduction - Spanish Teacher	(1) Reduction - Science Teacher		(1) Reduction - Assistant Principal
				(1) Reduction - .3 Business Teacher		
(2) Reductions - Instructional Coaches						

Class Size Projections

Building	2025-26 Average Class Size	2026-27 Projected Class Size	Change
Marbletown Elementary (Grades K-3)	Kindergarten = 22 Grades One - Three = 16	Kindergarten = 21 (based on 3-year average) Grades One - Three = 19	Kindergarten = -1 Grades One - Three = +3 <i>*Reduce (1) section Grade 2</i>
Kerhonkson Elementary (Grades K-3)	Kindergarten = 22 Grades One - Three = 16	Kindergarten = 23 Grades One - Three = 20	Kindergarten = +1 Grades One - Three = +4 <i>*Reduce (1) section Grades 2 & 3</i>
Intermediate School (Grades 4-6)	19	22	Grades 4 thru 6 = +3 <i>*Reduce (1) section Grades 4 & 5</i>
Junior High School (Grades 7-8)	21	22	Spanish 7 - not offered Environmental Science – not offered Science – Internal Transfer

High School Class Size Projections

(25) students per section

Course	2026-27 Projected Sections	Change
Math	<ul style="list-style-type: none"> ✓ Reduction in AIS services 	<ul style="list-style-type: none"> ✓ Statistics not offered (low enrollment) ✓ Reductions in course sections, (25) students per class.
ELA	<ul style="list-style-type: none"> ✓ Reduction in AIS services 	<ul style="list-style-type: none"> ✓ AP Lit and Comp not offered (low enrollment) ✓ Reductions in course sections, (25) students per class.
Science	<ul style="list-style-type: none"> ✓ No changes to course offerings 	<ul style="list-style-type: none"> ✓ Reductions in course sections, (25) students per class.
Social Studies	<ul style="list-style-type: none"> ✓ No changes to course offerings 	<ul style="list-style-type: none"> ✓ Reductions in course sections, (25) students per class.
Electives	<ul style="list-style-type: none"> ✓ Black History: offered once per year. ✓ History of Rock and Roll: offered once per year. 	<ul style="list-style-type: none"> ✓ All electives being offered ✓ Yearly instead of semester

Strategies to Preserve Staff

- Teacher Retirement Incentive = **\$976,837**
- Paraprofessional Retirement Incentive = **(7) Possible shift in resources**
- Shift to higher HI copay plan = **\$650,000**
- Collaboration with Union Leadership

Goals: Multi-Year Financial Planning

- Minimize Impact on Student Programs
- Minimize Staff Reductions
- Fiscally Responsible to Taxpayers



Any Questions ?

