



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	\$82,093,525
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	(\$4,418,142)
Appropriated Fund Balance	\$3,168,143
Appropriated Reserves	\$1,250,000
Current Deficit with Appropriated Fund Balance and Reserves	\$0

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

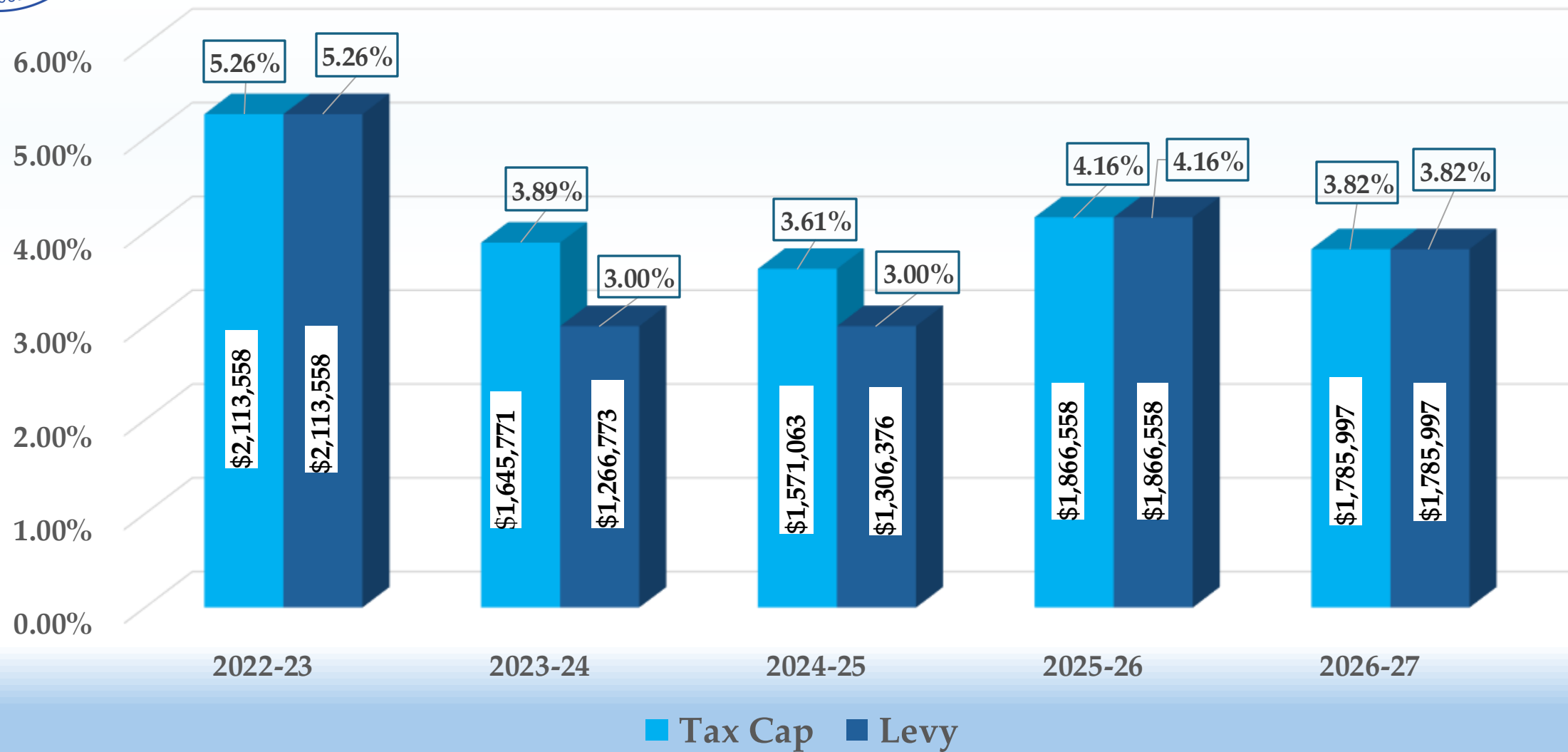
- State Aid numbers are based on Governor's budget release in January (Executive Budget) another run of the aid figures will be released in April (Legislative Budget)

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	\$ 50,000
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	\$ 400,000
Capital	\$ 7,778,444		\$ 7,778,444	
Total	\$ 13,458,435	\$ 1,000,000	\$ 12,458,435	\$ 1,250,000

** 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	\$ 31,665,816	\$ (495,882)
Pensions (TRS, ERS, SSA)	\$ 6,509,783	\$ 6,770,174	\$ 260,391
Health Insurance/Benefits	\$ 14,386,144	\$ 15,457,757	\$ 1,071,613
Contractual/Supplies/Equip	\$ 8,587,716	\$ 8,944,841	\$ 357,125
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	\$ 82,093,525 (2%)	\$ 1,623,409

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	

Strategies to Preserve Staff

- Teacher Retirement Incentive = \$885,843
- Paraprofessional Retirement Incentive = \$242,487
- Shift to higher HI copay plan = \$650,000
- Extended Day & Preventing School Violence Grant = \$450,000 over 5 years (potentially)

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 – SPED	IS	\$133,505	Combine MES & KES K-1 SC
Teacher – SPED	JHS	\$135,835	JHS – Attrition per enrollment
Director of Curriculum	DO	\$144,375	Attrition based on need
IS Principal	IS	\$35,466	Reconfiguration - Leave Vacant (<i>breakage</i>)
Teacher Aide	MES	\$44,738	Attrition
Teacher Aide	HS	\$45,757	Attrition
Teacher Aide	JHS	\$43,634	Attrition
Teaching Assistant	KES	\$44,621	Attrition
Teaching Assistant	IS	\$23,179	Attrition /Breakage
Teaching Assistant	IS	\$23,179	Attrition /Breakage
Teaching Assistant	MES	\$17,379	Attrition/Breakage
Total Savings		\$1,308,171	

Reductions Included in Expenditure Projections

Position Title	Assignment	2026-27 Budget	2026 – 2027 Assignment
Math Coach (BOCES)	DW	\$ 22,594	Reduction based on need
(.4) Speech	DW	\$ 29,960	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
Total Savings		\$ 444,491	

2026 – 2027 Anticipated Budget Line Reductions & Grants

Position Title	Assignment	2026 – 2027 Assignment
Administrator Substitutes	DW	Approval by Superintendent
Athletic Chaperones	DW	Reduction based on need
Non-Instructional Substitutes	DW	Reduction based on need
Instructional Substitutes	DW	Reduction based on need
School Violence Prevention Grant	DW	SEL Curriculum, Safety Technologies, and SRO salaries

Positions Across District Attritions & Reductions

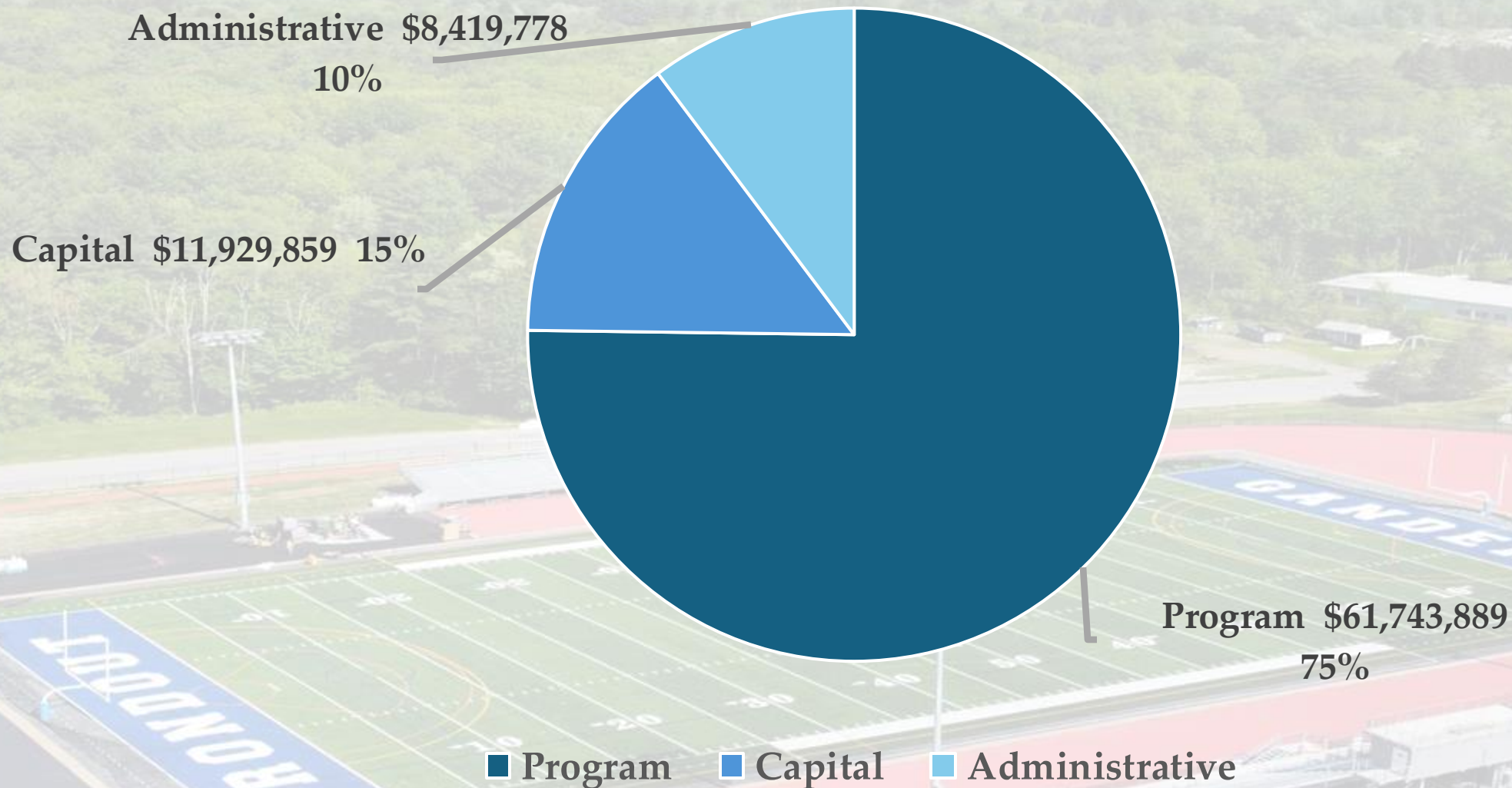
Kerhonkson	Marbletown	Intermediate	Junior High	High	PPS	DO Admin
(1) Attrition - Teacher	(1) Attrition - Teacher	(1) Attrition - Teacher	(1) Attrition - Sped Teacher	(1) Attrition - Teacher Aide	(1) Reduction - Behavior Analyst	(1) Attrition – Principal (IS)
(1) Attrition - Teacher	(1) Attrition - Teacher Aide	(1) Attrition - Teacher	(1) Attrition – Teacher Aide	(.3) Reduction - Business Teacher	(.4) Reduction – Speech Pathologist	(1) Reduction - Director of Curriculum
(1) Attrition - Teacher Assistant		(1) Attrition – SPED Teacher				(1) Vacancy - School Building Maintenance Leader
(2) Reductions – Instructional Coaches						(1) Reduction – Assistant Principal

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	19	22	+3 <i>*Reduce (1) section Grades 4</i>
Intermediate School Grades 5	19	24	+5 <i>*Reduce (1) section Grade 5</i>
Intermediate School Grades 6	19	20	No Reduction <i>Internal Transfer</i>



2026-27 - 3 Part Expense Budget Breakdown





2026-2027 Program Budget (3 Part Budget)

Program Component

The program component of the budget is **\$61,743,889** 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	\$35,279,310	(0.19%)
Pupil Transportation	7,673,491	7,932,696	3.38%
Other Transfers	\$125,000	\$125,000	0.00%
Employee Benefits	\$17,261,951	\$18,406,883	6.63%
Total Program	\$60,408,676	\$61,743,889	2.21%



2026-2027 Capital Budget (3 Part Budget)

Capital Component

The capital component totals **\$11,929,859** 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	3.60%
Principal/Interest Payments	\$6,476,365	\$6,369,935	(1.64%)
Other Transfers	\$261,835	\$262,998	0.44%
Employee Benefits	\$1,172,089	\$1,314,188	12.12%
Total Capital	\$11,754,476	\$11,929,859	1.49%

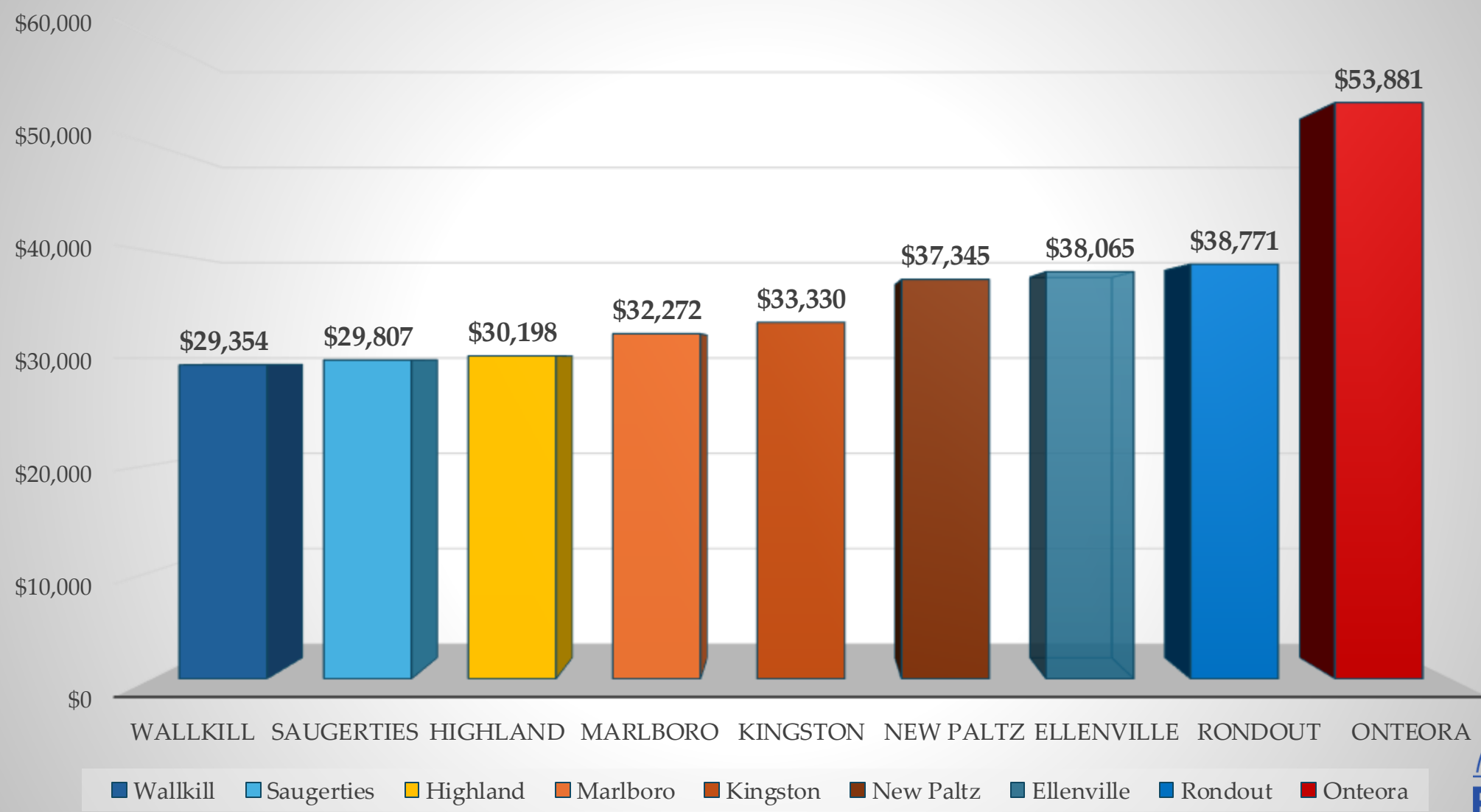


2026-2027 Administrative Budget (3 Part Budget)

Administrative Component: The administrative component is \$8,419,778 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	3.33%
Instructional Supervision	\$2,276,730	\$2,031,310	(10.78%)
Curriculum Development	\$452,385	\$506,309	11.92%
Employee Benefits	\$2,216,886	\$2,409,344	8.68%
Total Administrative	\$8,306,964	\$8,419,778	1.36%

Cost Per Pupil Analysis as of 2024 -25*



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





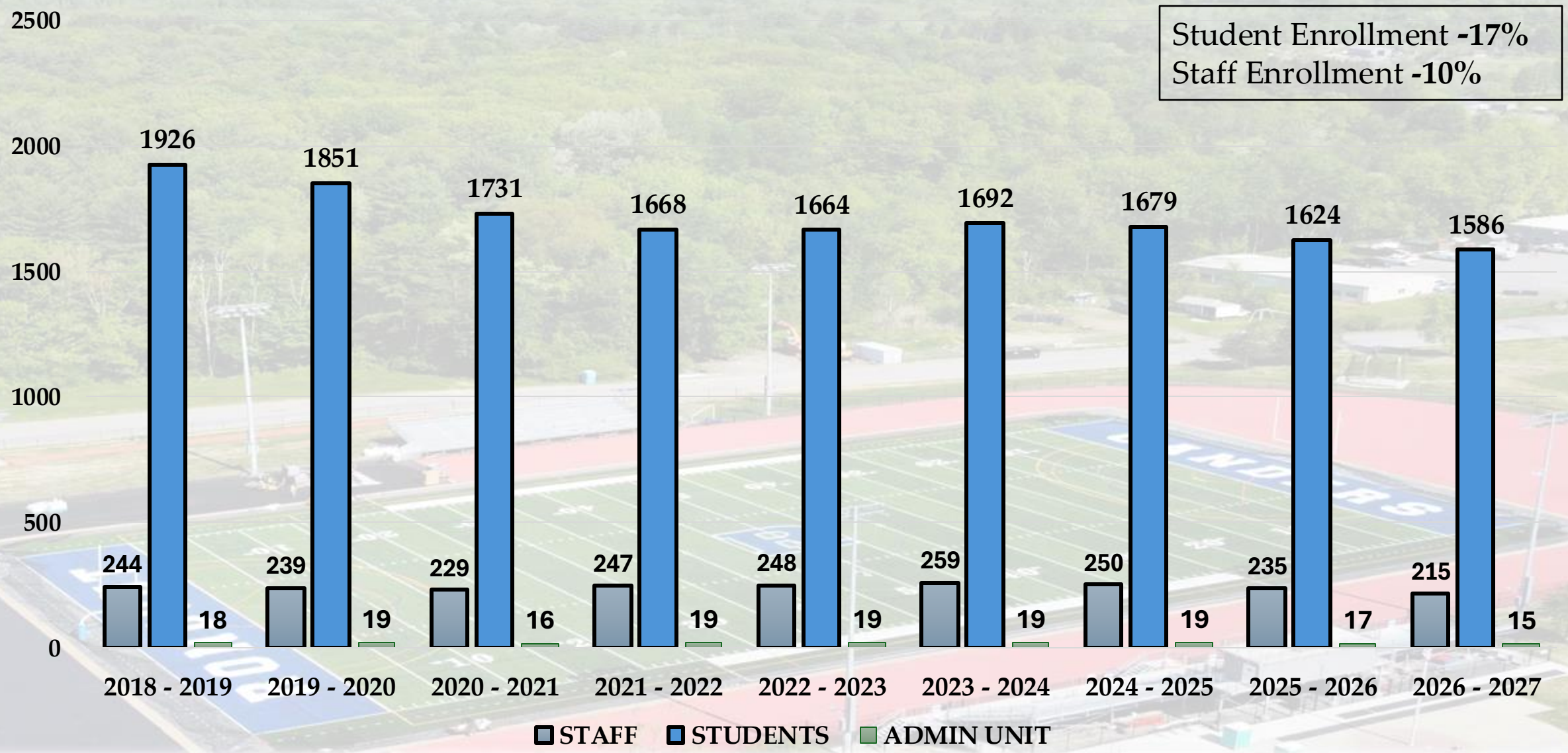
BEDS Data – Historical and Projected

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

(343) decrease over ten years



Historical Staff Levels w/declining Student Enrollment





2026 – 2031 Revenue and Expenditure Projections

Fiscal Year	Projected Salary Expense (4%)	Projected Health Insurance Expense (8%)	Projected Revenues (3.5%)
2026	\$32,166,064	\$13,181,466	\$76,438,300
2027	\$31,525,391	\$14,112,241	\$77,675,381
2028	\$32,676,254	\$15,240,102	\$81,189,735
2029	\$33,873,108	\$16,463,831	\$82,698,301
2030	\$35,113,173	\$17,779,576	\$84,574,013
2031	\$36,407,559	\$19,232,181	\$86,513,395
2026 – 2031 difference	\$4,241,495	\$6,050,715	\$10,075,095
Total Increase	\$10,292,210		Deficit = (\$217,115)

Goals: Multi-Year Financial Planning

- Minimize Impact on Student Programs
 - ✓ Pass the 2026 – 2027 budget
- Minimize Staff Reductions
 - ✓ Attritions, resignations, and internal transfers right-size budget moving forward.
 - ✓ Continue reducing expenses to minimize gap.
- Fiscally Responsible to Taxpayers
 - ✓ 3.82% Tax Levy (.34%) decrease from 2025
 - ✓ 2% budget increase from 2026 (.32%) decrease from 2025



Any Questions ?



Consultants/ Contractual Agreements 2025-26



Provider/Consultant	Description of Service	Term	Dept.	Cost
All Points	Behavior Analyst Firm	9/1/25 - 6/30/26	PPS	\$ 25,000
Yellin Center for Mind, Brain & Ed	Neuropsychological Evals	9/1/25 - 6/30/26	PPS	\$ 8,200
Communicate 2 Connect	Feeding Evaluations & Speech Services	7/1/25 - 6/30/26	PPS	\$ 6,000
St. Onge	Neuropsychological Evals Psych – Ed Evals	7/1/25 - 6/30/26	PPS	\$ 6,500
External Consultant	IEE's Psychological Eval Tester Mental Giftedness	7/1/25 - 6/30/26	PPS	\$ 4,000
Internal Personnel	PT Services per IEP – after school	11/1/25 - 6/30/26	PPS	\$ 3,000
Internal Personnel	OT Services per IEP – after school	11/1/25 - 6/30/26	PPS	\$ 3,000
Center for Spectrum Services	Placement's per student need	7/1/25 - 6/30/26	PPS	\$317,000
Chelsea Place Psychological Services	Neuropsychological Evals Psych – Ed Evals	7/1/25 - 6/30/26	PPS	\$ 6,000
External Consultant	24 Weeks SEL Student Support Group Grade 5-8	9/1/25 - 6/30/26	PPS	\$ 8,000

Consultants/ Contractual Agreements 2025-26 Cont.

Provider/Consultant	Description of Service	Term	Dept.	Cost
REACH Educational Solutions	Strategic Planning Consultants	9/1/25 - 6/30/26	DO	\$17,400
KMR – Administrative Consultants	Mentor Superintendent	9/2/25 - 6/30/26	DO	\$ 6,000
Clark Paterson Lee (CPL)	EPC – Owner Representation	7/1/25 - 6/30/26	DO	\$ -
External Consultant	Treasurer Support / Training	11/19/25 - 6/30/26	DO	\$ 6,000
NYSBA	Policy Review Consultant	7/1/25 - 6/30/26	DO	\$ 3,500
4th Grade Reorg Consultant	Grade & Building Reorg	4/1/26 - 6/30/26	DO	\$110 per hr.





Consultants/ Contractual Agreements 2025-26

Provider/Consultant	Description of Service	Term	Dept.	Cost
John Keal Music Co	Instrument Repairs HS/JHS	9/1/25 - 6/30/26	C&I	\$ 6,200
External Consultant	Interpretation Services – Ukrainian	9/1/25 - 6/30/26	C&I	\$ 500
Internal Consultant	Interpretation Services – Spanish	10/20/25 - 6/30/26	C&I	\$ 200
External Consultant	Interpretation Services – Spanish	10/22/25 - 6/30/26	C&I	\$ 500
External Consultant	Interpretation Services – Mandarin	11/1/25 - 6/30/26	C&I	\$ 150
External Consultant	Accompanist MS Choral Concert	12/11/25 - 6/30/26	C&I	\$ 200
External Consultant	Interpretation Services – Ukrainian	1/1/26 - 6/30/26	C&I	\$ 750
External Consultant	Interpretation Services – Hindi	8/1/25 - 6/30/26	C&I	\$ 800
External Consultant	Author Visit/Presentation IS/JHS	5/27/25 - 6/30/26	C&I	\$ 4,725
External Consultant	Author/ Illustrator	4/14/26 - 6/25/26	C&I	\$ 3,500