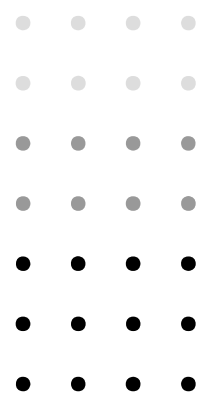




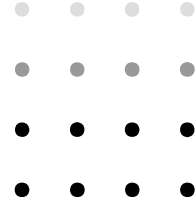
2026-2027 BUDGET PROPOSAL PRESENTATION

Presented by:
Dr. Lizzette Ruiz-Giovinazzi
Enrique Catalan
Board of Education Meeting
3-24-26





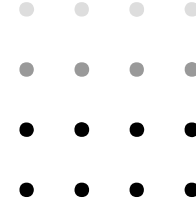
MISSION



We, the students, parents, community and staff of the Nyack School District VALUE: the pursuit of scholastic excellence; the richness of our diverse community; harmonious relationships among individuals and groups; partnerships among students, staff, parents, and community; respect for self, and others; responsible ethical behavior that engenders trust; individuals who think critically and creatively; ongoing involvement in local and global issues; development of essential skills and attitudes for a productive life; a safe and nurturing environment.

To embody these values, we ENVISION: A community, proud of its traditions, that uses the richness of its diversity to meet the needs of all students and prepare them for a rapidly changing world. In a spirit of collaboration, we provide an environment that fosters scholastic excellence, cultural appreciation, and ethical behavior. Nyack is a community of lifelong learners, encouraging new ideas to shape a positive future.

VISION

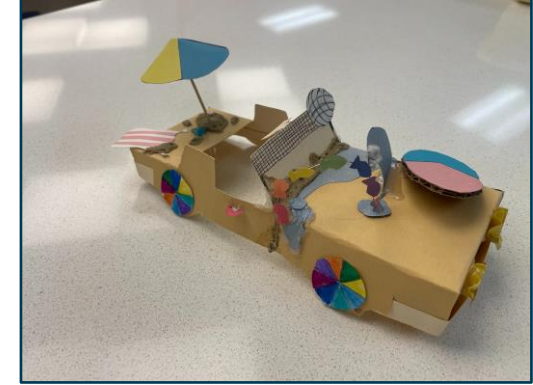


We are building bridges for today's students to cross into tomorrow's world with equity, innovation and optimism.

Embedded into the Profile of a Graduate of Nyack Public Schools are 7 Core Competencies:

Critical Thinking, Creativity, Collaboration, Communication, Compassion, Content Mastery and Cultural Awareness.

Nurturing these competencies in each student begins at birth, extends into each classroom, and prepares students for success and wellness beyond graduation onto a global platform.



NMS: Hazel Hopkins, Grade 6



AGENDA

— Leadership Vision and the Budget

— Budget Development Goals & Key Initiatives

— Budget Fast Facts & Timeline

— Background for Budget Preparation

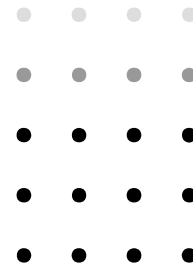
● NY State Aid Proposal ● Federal Funding ● NPS District

— Preliminary Budget for 2026-27

● NY State Tax Cap ● Revenues ● Expenses

— Summary

● 2026-27 Budget ● 5-Year Budget Data ● Q&A



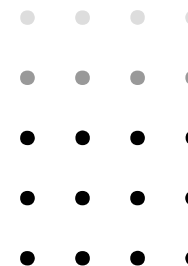


“As we advance the NY Inspires plan and reimagine what it means to earn a high school diploma, we must look holistically at every part of New York’s educational landscape. The budget and legislative priorities for the year ahead signal a clear path forward—one that levels the playing field for every student and ensures a high-quality educational experience. From expanding career-focused pathways to broadening access to education, each priority is grounded in what matters most: our students.”



— Dr. Betty A. Rosa
Commissioner of Education of
the State of New York

NHS: Jeremy Mora, 11





OUR SERVICE MINDSET

A longstanding tradition of sound financial planning and management is integral to our leadership vision, centering student wellness and success.



INVESTMENT

Building stakeholder trust in a strong education for the wellness, education and humanity of our all our babies



INDUSTRY

Believing that successful budgets are not just about producing a plan or program but a promise for the future.

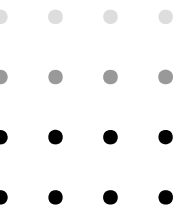
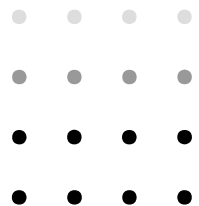
INTEGRITY

Discovering innovative, sustainable ways to sustain time, money, energy and human resources



IMPACT

Preserving fiscal responsibility that consistently upholds a proud mission and vision for Nyack Public Schools.





"We are dreaming with determination...

Cultivating a sense of belonging is at the heart of our work in NPS.

*But we are not just talking about it.
We are re-learning it.
We are measuring it.*

*And, we are going to be real about it.
We will turn belonging into action"*



UNE: Meadow Neering, 1st Grade



UNE: Troi Jean-Marie, 1st Grade

— Dr. Lizzette Ruiz-Giovinazzi
Superintendent of Nyack Public Schools

Be Real.
RedHawks Rise Together
Be Bold.
In Nyack Public Schools
Be NPS.

2026-2027 BUDGET DEVELOPMENT GOALS



MAINTAIN all academic, athletic, arts, and support programs



ALIGN long term leadership goals with district's equity vision



BOLSTER innovative K-12 curriculum with coherence



SUSTAIN family outreach initiatives including FRCs & Nyack Basics



STRENGTHEN district-wide communications and student agency



CREATE a District Strategic Plan that safeguards what we do, honors why we do it, and uplifts the entire school community



2026-2027 BUDGET KEY INITIATIVES

CURRICULUM FOCUS:

- Implement **Morphology Instruction** literacy program (G.5)
- Continue implementation of Science 21 program (K-5)
- Continue **Eureka Math** curriculum for MS (6-8)
- Strengthen **AVID with Excel** program for NMS
- Add a **Universal Pre-K** class at LIB
- Research & PD for **Core Knowledge & Comprehension** (K-5)
- Expand HS/MS courses in **Financial Literacy**
- Support new mandate for NYS **Profile of a Graduate**

MTSS YEAR 2 IMPLEMENTATION:

- Implement **universal social emotional learning** (SEL) screener
- Refine K-12 Positive Behavioral Interventions & Supports (**PBIS**) systems
- Refine **Restorative Practices** (K-12) +PD for staff
- Add K-12 **Intervention and Support Systems** personnel
- Provide advanced training for building level **MTSS teams**
- Expand training opportunities for K-12 staff
- Improve data-informed decision making using MTSS lens

NEW DISTRICT STRATEGIC PLAN/PROCESS:

- Invest in the future for NPS to sustain who we are and what we do as a service industry

NEW COMM/TECH:

- Launch a new District website with 5 schools and a mobile app

BUILDING LEADERSHIP CAPACITY:

- Continue **Cognitive Coaching** PD for administrators
- Focus on **district data analysis and narrative** through culturally responsive-sustaining pedagogy and NYSED mandate
- Incorporate systemic intervention time wheel for 2026-27

SPECIAL ED DEPARTMENT:

- Implement **Explicit Direct Instruction Training** (K-12)

BEFORE/AFTER SCHOOL PROGRAMS:

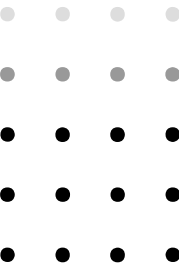
- Partner with PTAs and local community organizations to bring new opportunities for students

FACILITIES/BUILDINGS & GROUNDS:

- Partner with BOCES for safety/security/ cyber safety training
- Add security personnel
- Continue district wide electronic locks on all doors
- Improve emergency response communication network



2026-27 Budget Fast Facts



Projected
Total
Revenues

\$ 116,532,245



Projected
Total
Expenditures

\$116,532,245



Projected
Tax Levy Tax Cap

\$82,176,269 \$82,177,269
or 2.14% or 2.14%

Budget to Budget Increase = **3.52%**



Budget Facts Summary



State Aid ex UPK	\$ 25,760,531
Other Income	\$ 3,368,094
PILOT	\$ 325,507
Tax Levy	\$ 82,176,269
Fund Balance	\$ 4,201,844
Reserves	\$ 700,000
Total Revenues	<u>\$ 116,532,245</u>

Total Expenditure Budget	\$ 116,532,245
Budget to Budget (\$)	\$ 3,965,878
Budget to Budget (%)	3.52%

Tax Levy	\$ 82,176,269
Tax Levy Inc. (\$)	\$ 1,719,052
Tax Levy Inc. (%)	2.14%

Tax CAP	\$ 82,177,269
Tax CAP Inc. (\$)	\$ 1,720,049
Tax CAP Inc. (%)	2.14%



NYACK PUBLIC SCHOOLS

2026-2027 School Budget Calendar

Date	Day	Budget Development Item	
February 12, 2026	Thursday	SED Deadline March 1, 2026	2026-2027 Property Tax levy Budget Program Component limit calculation due to Office of the State Comptroller
March 24, 2026	Tuesday	BOE Meeting	2026-2027 Budget Presentation – Nyack proposed budget submitted to Board of Education including propositions required to be authorized to be placed on the ballot.
March 24, 2026	Tuesday	BOE Workshop	2026-2027 Budget Workshop to discuss proposed budget.
April 3, 2026	Friday	SED Deadline	Legal notice of school budget hearing and budget vote. Must advertise four times within seven weeks of the vote with first publication 45 days before date of budget vote
April 7, 2026	Tuesday	BOE Meeting	Last comments or changes before budget adoption on April 21, 2026
Monday, March 30, 2026 through Friday, April 3, 2026 - Spring Recess			
April 20, 2026	Monday	SED Deadline April 20, 2026	School Board Petitions for Trustee Elections are due to the District Clerk by 5:00 PM.
April 21, 2026	Tuesday	BOE Meeting	2026-2027 BOE Adoption of the Budget, Adoption of Property Tax Report Card, and BOCES Election and Budget Vote
April 22, 2026	Wednesday	SED Deadline April 25, 2026	Property tax report card must be submitted to SED within 24 hours of budget adoption.
April 22, 2026	Wednesday	SED Deadline	Budget Statement and required attachments must be made available at each school building
May 5, 2026	Tuesday	BOE Meeting	Public Hearing on 2026-2027 Budget
May 6, 2026	Wednesday	SED Deadline May 13, 2026	Budget notice must be mailed to eligible voters after the budget hearing but no later than six days prior to the vote.
May 19, 2026	Tuesday	VOTE	Statewide Annual Meeting - 2026-2027 School Budget Vote

=> NYSED Budget Deadline

=> NYACK BOE Meeting



Background

- NY State Aid Proposal
- Federal Funding
- Nyack School District

Preliminary Budget

- Tax CAP
- Revenues
- Expenses
- Summary



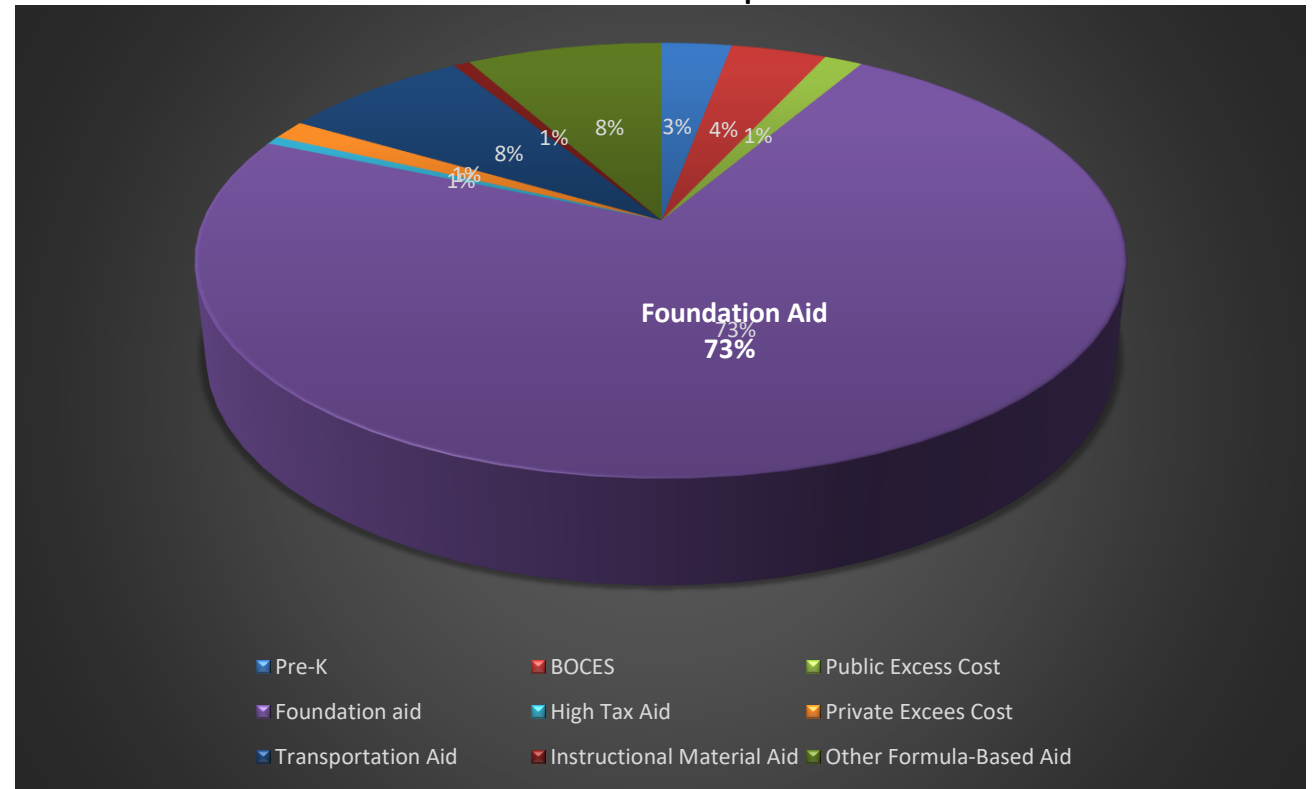


NY State Aid Proposal

The Governor's Aid proposal calls for a **\$1.62 billion** or **4.32%** increase in State Aid for the 2026-27 school year:

- State Aid for Formula-Based Aid increase 3.56% to \$38.5 billion.
- **\$779.5 million increase in Foundation Aid compared to \$1.67 billion last year.**
- **\$431 million increase for UPK.** Increases the per pupil funding to the higher of \$10,000 or selected Foundation Aid per pupil.
- **\$122.2 million or 17.2% decrease in Excess Cost Aid**

Formula-Based State Aid
Governor's Proposal





Background

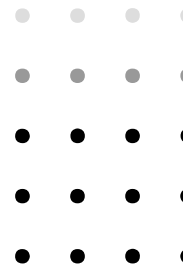
- NY State Aid Proposal
- Federal Funding**
- Nyack School District

Preliminary Budget

- Tax CAP
- Revenues
- Expenses
- Summary



VCE: Alexia Agovino, 1st Grade





Federal Funding

HISTORICAL REVENUES FROM FEDERAL GRANTS			
U.S.DEPARTMENT OF EDUCATION			
	2024-2025	2025-2026	
GRANT	ACTUAL	ESTIMATE	
Title I	490,993	399,772	
Title IV A	41,123	30,723	
IDEA Sec 611	818,950	799,258	
IDEA Sec 619	38,503	38,519	
Title III-LEP/ELL	30,001	29,728	
Title III-LEP/ELL	11,744	11,634	
Title III-LEP/ELL	2,522	2,422	
Title ID Fed Class	242,158	-	
Title IIA Fed Class	63,466	62,643	
TOTAL SPECIAL AID FUND	1,739,460	1,374,699	
U.S. DEPARTMENT OF AGRICULTURE			
	2024-2025	2025-2026	
GRANT	ACTUAL	ESTIMATE	
NATIONAL SCHOOL LUNCH (NON-CASH)	66,601	68,521	
SCHOOL BREAKFAST PROGRAM	147,345	199,328	
SCHOOL LUNCH PROGRAM	605,719	743,434	
SCHOOL SNACK PROGRAM	-	4,035	
FED REIMBURSEMENT (Ex Surp. FOOD)	5,474	5,548	
TOTAL LUNCH PROGRAM	825,139	1,020,866	

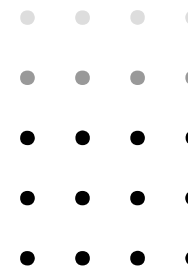


Background

- NY State Aid Proposal
- Federal Funding
- Nyack School District**
- Preliminary Budget**
- Tax CAP
- Revenues
- Expenses
- Summary

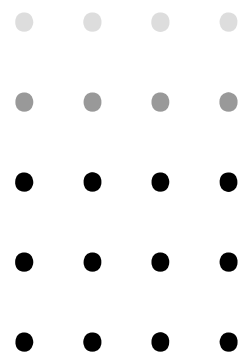


LIB: Ona Iglesias-Brown, Grade 2

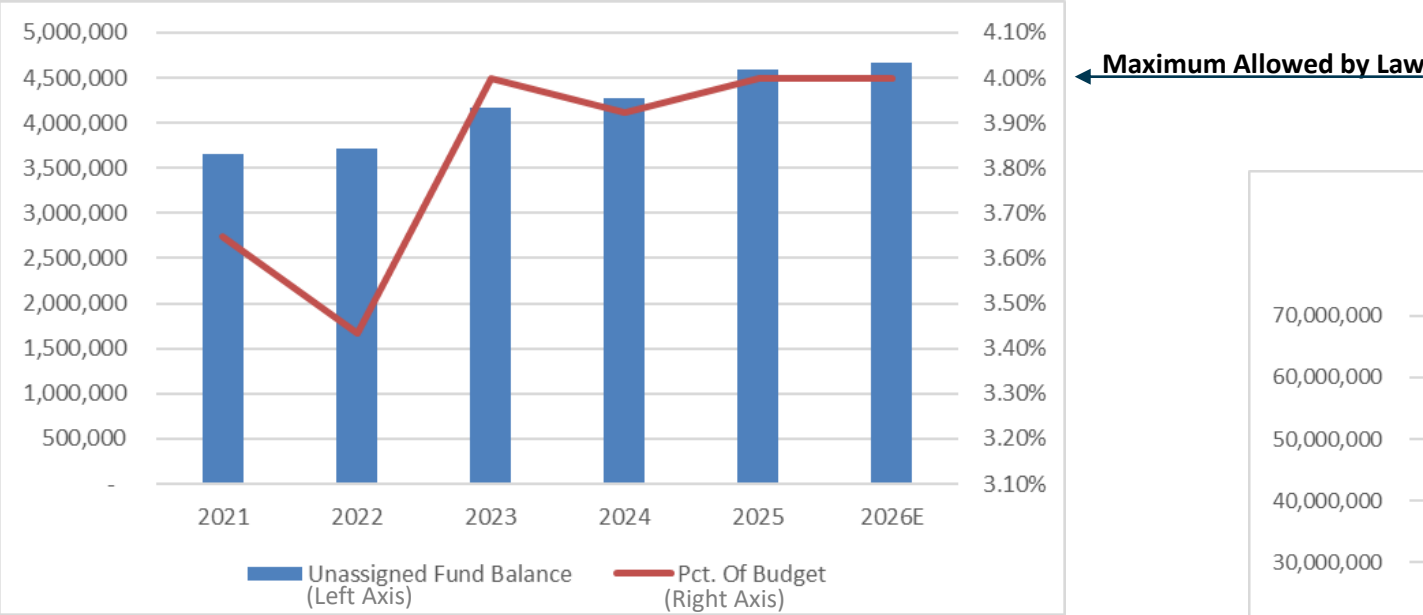




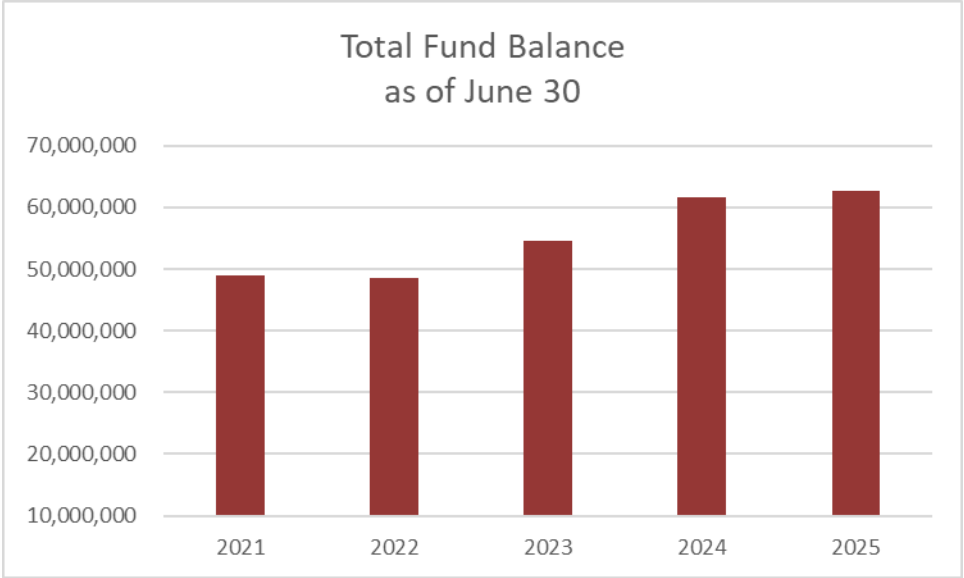
Our District's Fund Balance



Unassigned Fund Balance

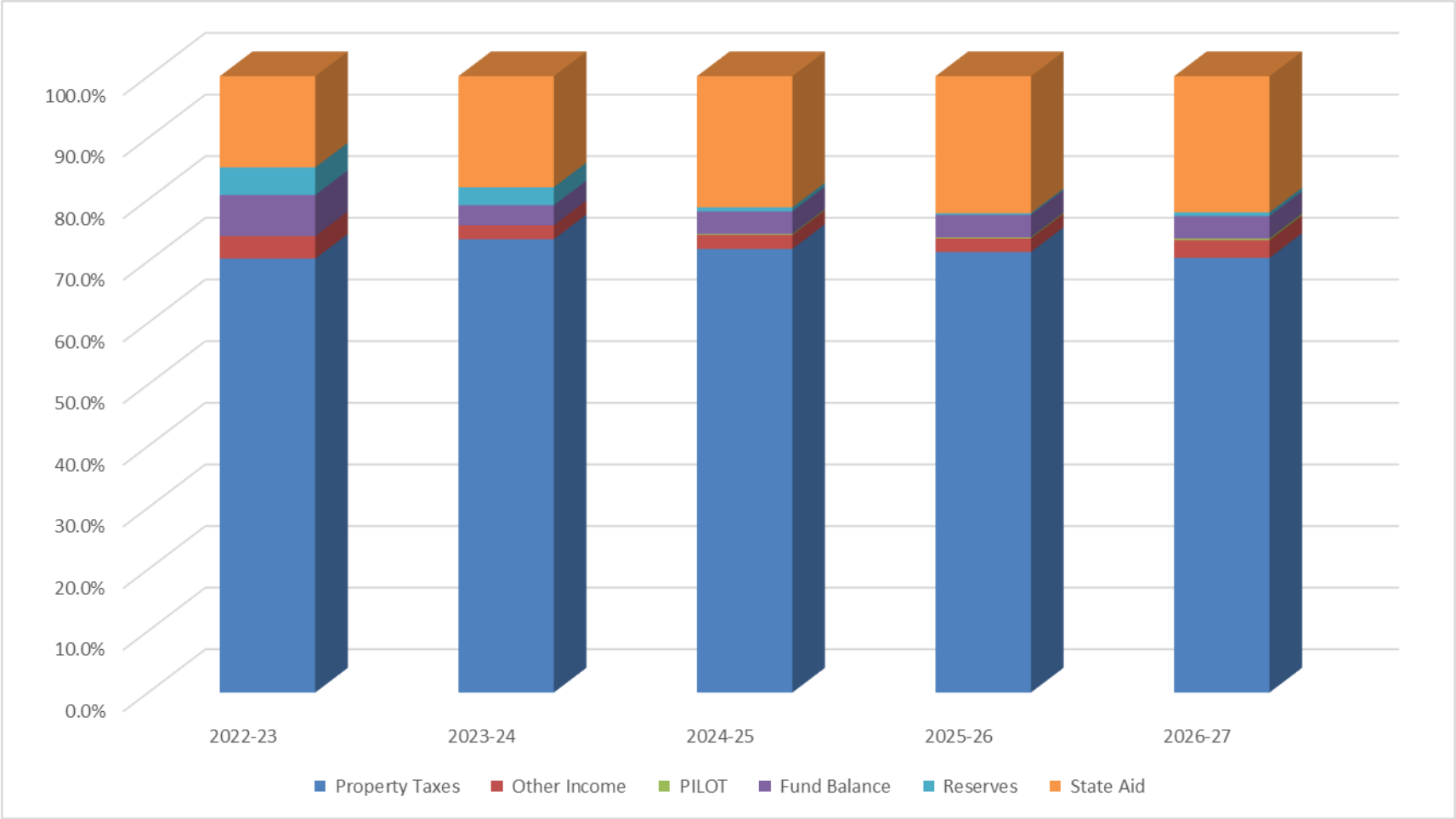


Fund Balance represents the money the District has in savings for unexpected expenditures or to reduce tax levy



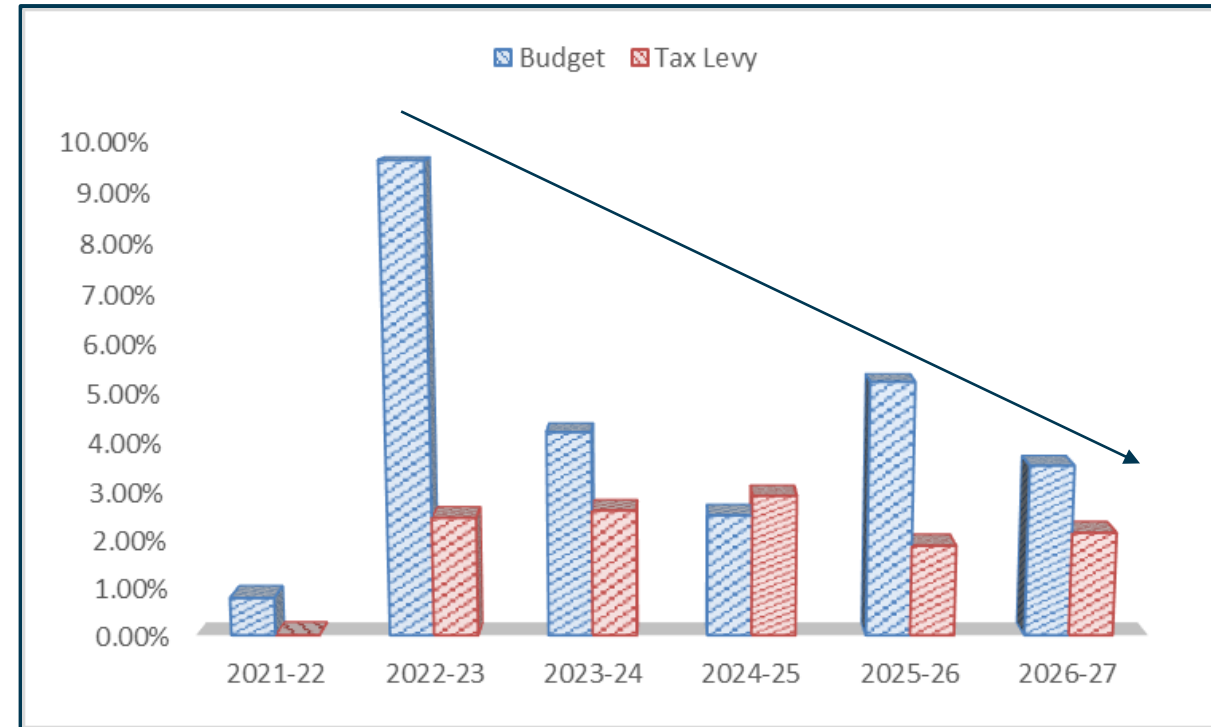
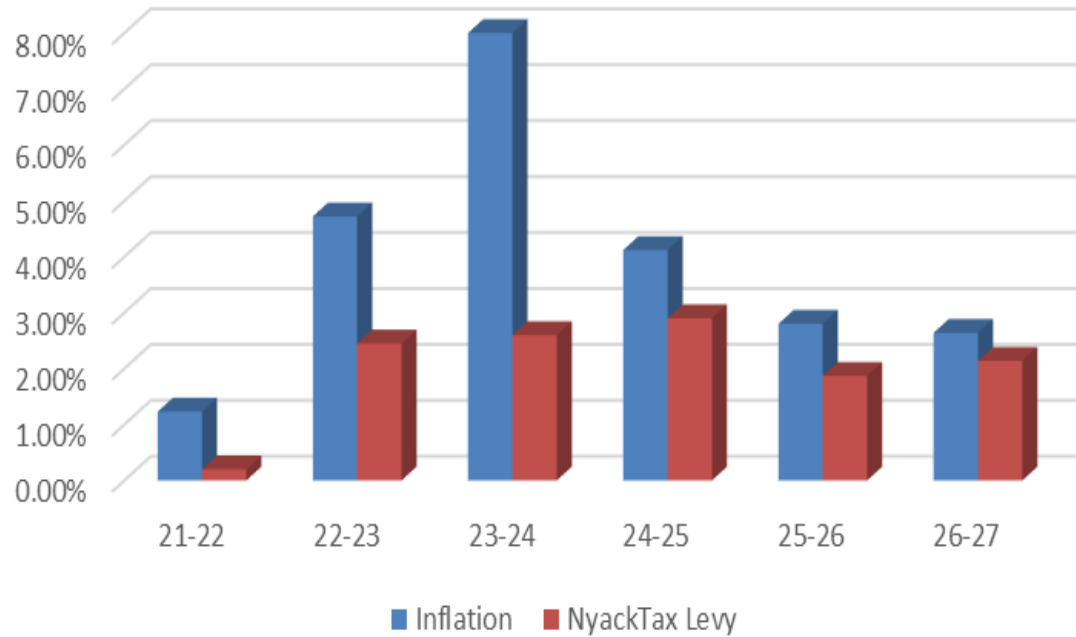
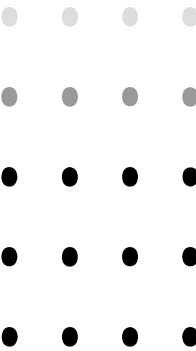


Funding Source Over Time by Source





Tax Levy Comparison





Background

- NY State Aid Proposal
- Federal Funding
- Nyack School District

Preliminary Budget

- Tax CAP
- Revenues
- Expenses
- Summary





Tax Cap Calculation: How do we get to it?

Office of the New York State Comptroller
Thomas P. DiNapoli • State Comptroller



Property Tax Cap

Local Government Property Tax Cap Formula Presentation

Formula for determining a local government's tax levy limit under the cap
(Chapter 97 of the Laws of 2011):

Base Formula

$$\left(\left[\left(\begin{array}{c} \text{Prior} \\ \text{fiscal} \\ \text{year tax} \\ \text{levy} \end{array} + \begin{array}{c} \text{Prior year} \\ \text{reserve} \\ \text{offset} \end{array} - \begin{array}{c} \text{Reserve amount} \\ \text{(including} \\ \text{interest} \\ \text{earned)} \end{array} \right) \times \begin{array}{c} \text{Tax base} \\ \text{growth} \\ \text{factor*} \end{array} \right] + \begin{array}{c} \text{PILOTs} \\ \text{receivable in} \\ \text{the prior fiscal} \\ \text{year} \end{array} - \begin{array}{c} \text{Tort exclusion} \\ \text{amount, prior} \\ \text{fiscal year} \end{array} \right) \\
 \times \begin{array}{c} \text{Allowable} \\ \text{levy growth} \\ \text{factor (1.00} \\ \text{to 1.02)**} \end{array} - \begin{array}{c} \text{PILOTs} \\ \text{receivable} \\ \text{in coming} \\ \text{fiscal year} \end{array} + \begin{array}{c} \text{Available} \\ \text{carryover} \end{array} = \boxed{\text{Tax Levy Limit}}$$

+ Transfer of Function

Tax Levy Limit + Net of Transfer of Government Function (as determined by OSC)

+ Exclusions

Tax levy necessary for expenditures from court orders/judgments resulting from tort actions for any amount in excess of 5% of the total taxes levied in the prior fiscal year

Levy necessary to pay for increases to the system average actuarial contribution rate (or normal contribution rate) of pension funds over 2 percentage points

Tax Levy Limit, Adjusted for Transfers, Plus Exclusions



NPS Tax Cap Calculation Summary

• • • •

X	2025-26 Approved Actual Tax Levy		\$ 80,457,217
	Tax Base Factor (Specific to Nyack)		1.0024
	Subtotal		\$ 80,650,314
+	Prior Year Payments in Lieu of Taxes (PILOT)		\$ 192,433
	Subtotal		\$ 80,842,747
-	Prior Year Capital Exclusions		\$ (795,700)
	<i>(Transfer to Capital, Debt Service, Building Aid, Boces, ERS)</i>		
	Prior Year Tax Levy Limit		\$ 80,047,047
X	Allowable Levy Growth Factor (lesser 2% or CPI)		2.00%
	Subtotal		\$ 81,647,989
-	Payments in Lieu of Taxes (PILOT)		(325,507)
	Current Year Tax Levy Limit		\$ 81,322,482
+	Current Year Capital Exclusions		854,787
	2026-2027 Allowable Tax Levy		\$ 82,177,269
	Dollar Change in Tax Levy		\$ 1,720,049
	Percent Change in Tax Levy		2.14%

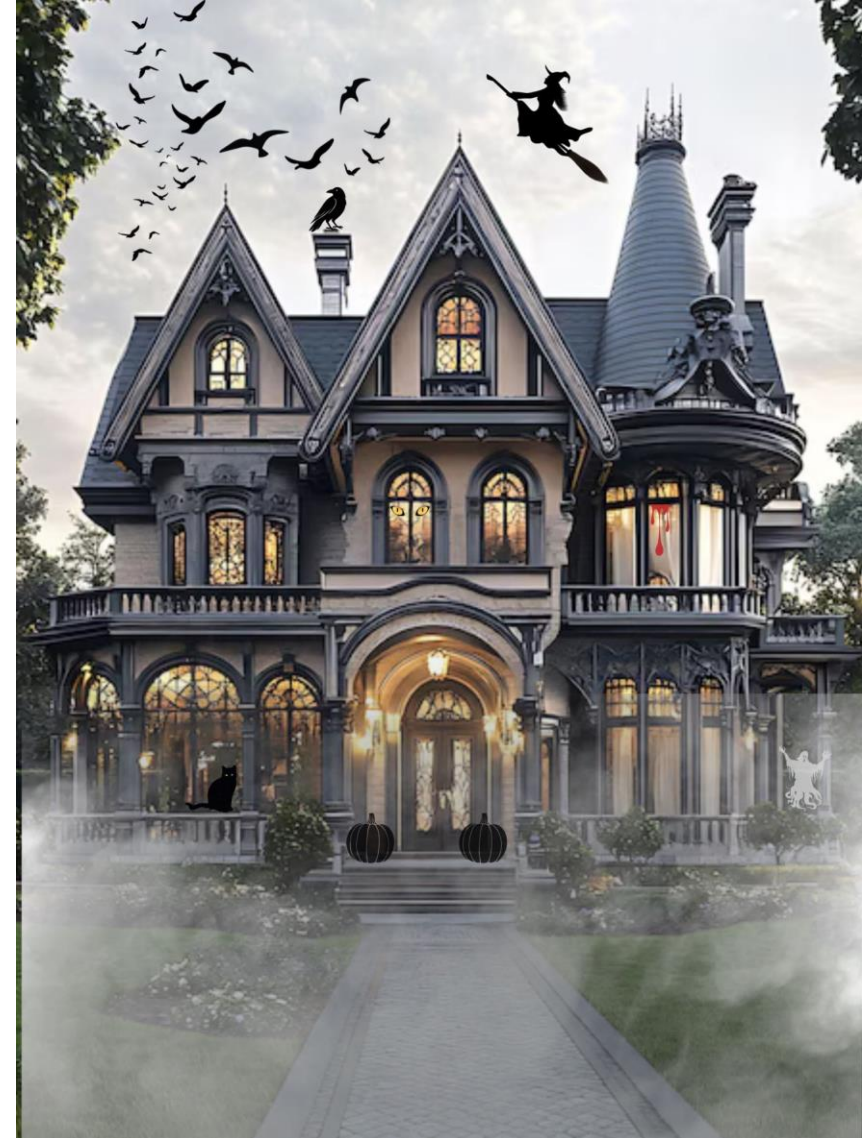


Background

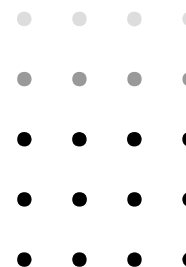
- NY State Aid Proposal
- Federal Funding
- Nyack School District

Preliminary Budget

- Tax CAP
- Revenues**
- Expenses
- Summary



NMS: Kaelyn Amir, 8





Revenues Assumptions

- Projected total State Aid will increase 2.1%,
 - from \$25.23 to \$25.76 mm.
- Projected assigned fund balance will increase \$100k
 - from \$4.10 mm to \$4.20 mm.
- Use of ERS reserve - \$500k.
- Tax levy will increase by 2.14%.
- Other Income will decrease from \$3.7 million to \$3.4 million.
- PILOT payments will increase from \$192k to \$325k.



Projected Funding Sources

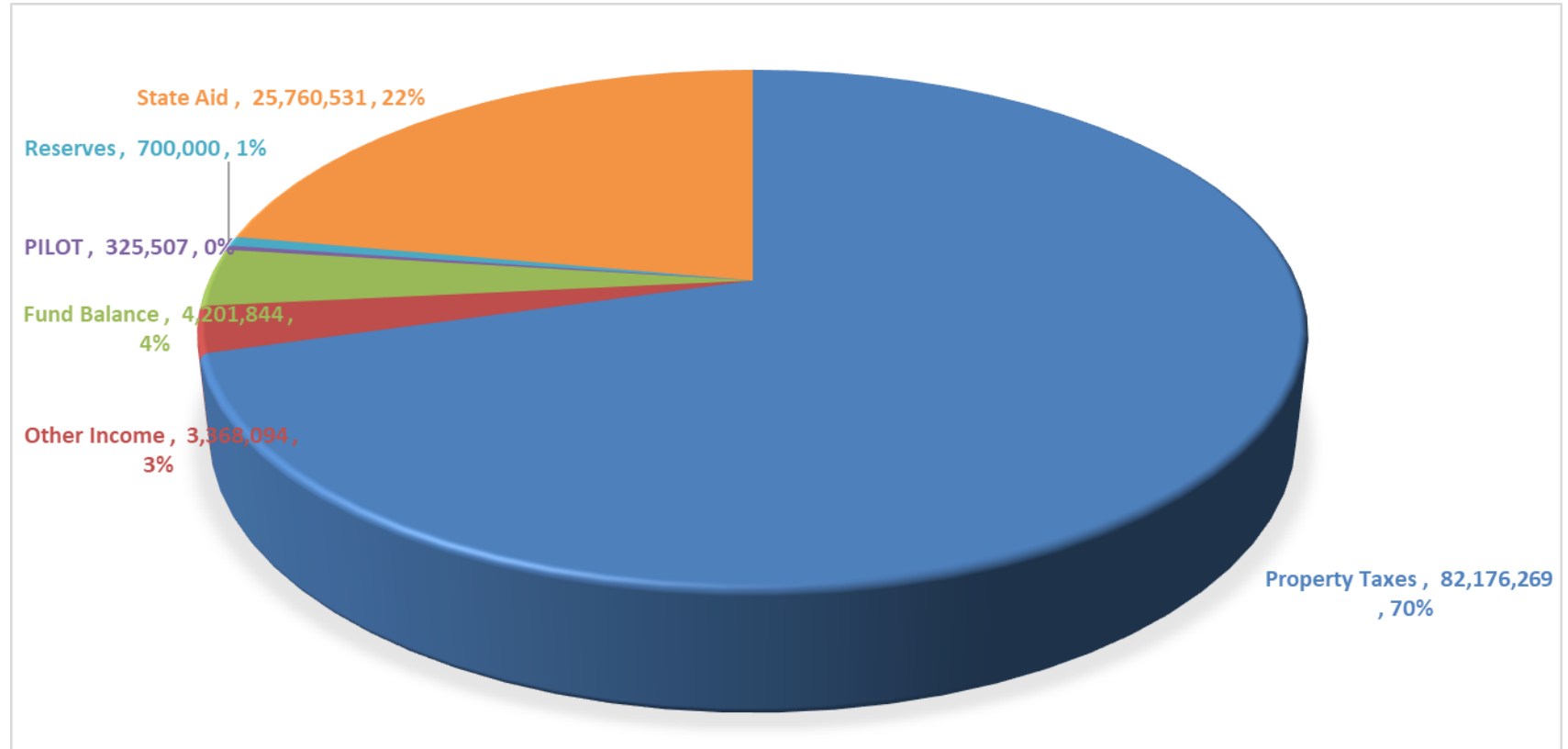
Tax Levy - Amount of taxes paid by households, land and commercial parcels within the district's boundaries. Taxes are divided between Town of Orangetown (41.42%) and Town of Clarkstown (58.58%).

Other Income - Interest income, rentals, gifts, etc.

State Aid - Aid from the State of NY for transportation, books, software, capital projects, special ed., etc.

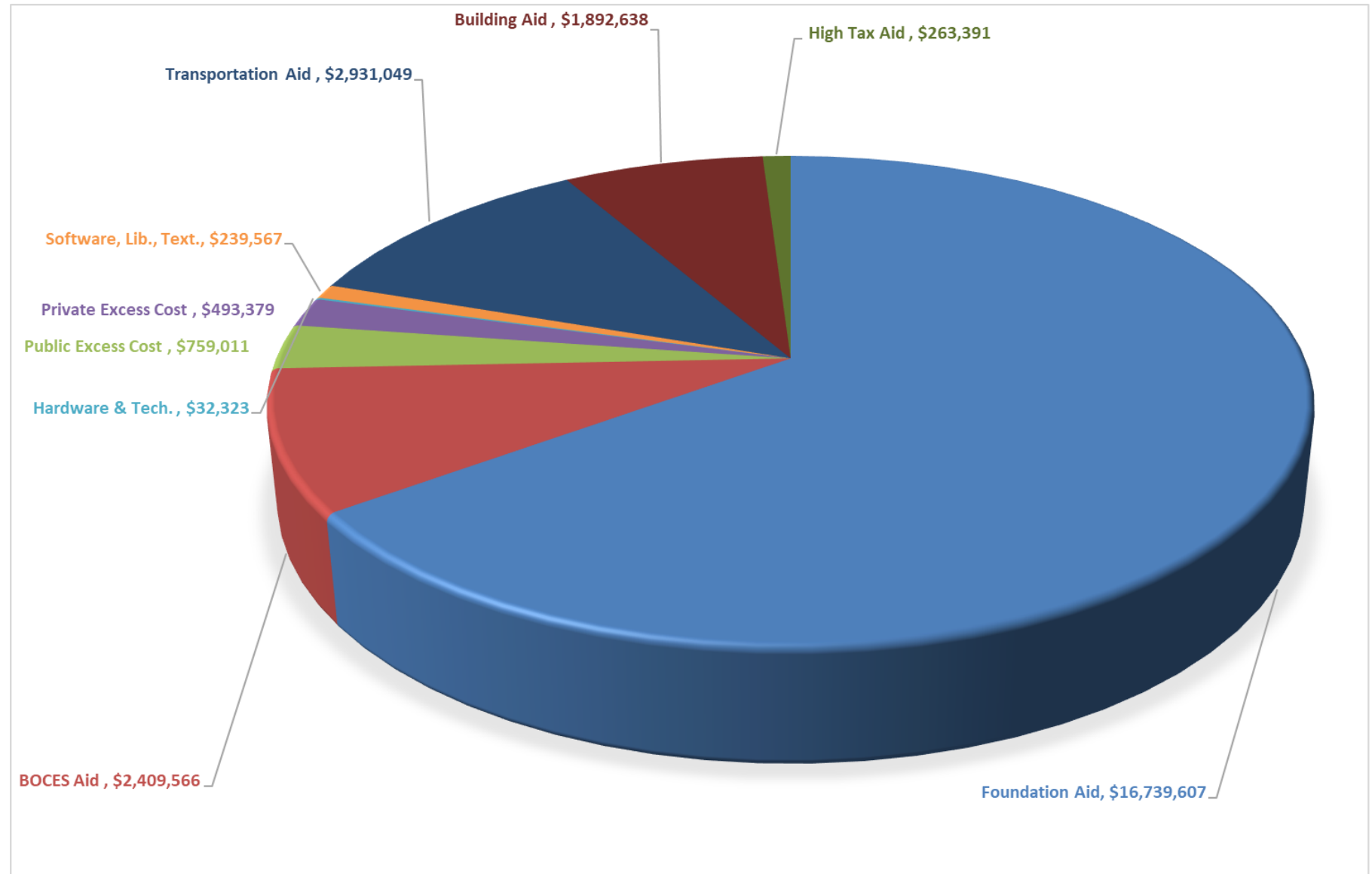
PILOT – Payment in Lieu of Taxes. Parcels that are within our boundaries but not in the tax rolls.

Fund Balance – Use of district's money to lower tax levy



Nyack's Projected State Aid (ex UPK) 2026-27

\$25,760,531



Software Library, Textbooks: Aid based on the district's expenditures (based on number of students).

Foundation: Based on formula and Safe Harbor.

High Tax: financial assistance to school districts with residents who pay a high percentage of their income in property taxes.

Transportation: reimburse districts for expenses related to transporting students to and from school.

Building: Financial assistance to school districts for eligible capital construction projects.

Public High Cost: Offset the costs of educating students with disabilities in a public setting.

Private Excess Cost: Offset the costs of educating students with disabilities in a private setting.

BOCES: Reimbursement for a portion of the costs incurred for shared educational services and programs provided BOCES.

Hardware & Technology: Aid based on the district's expenditures (based on number of students).

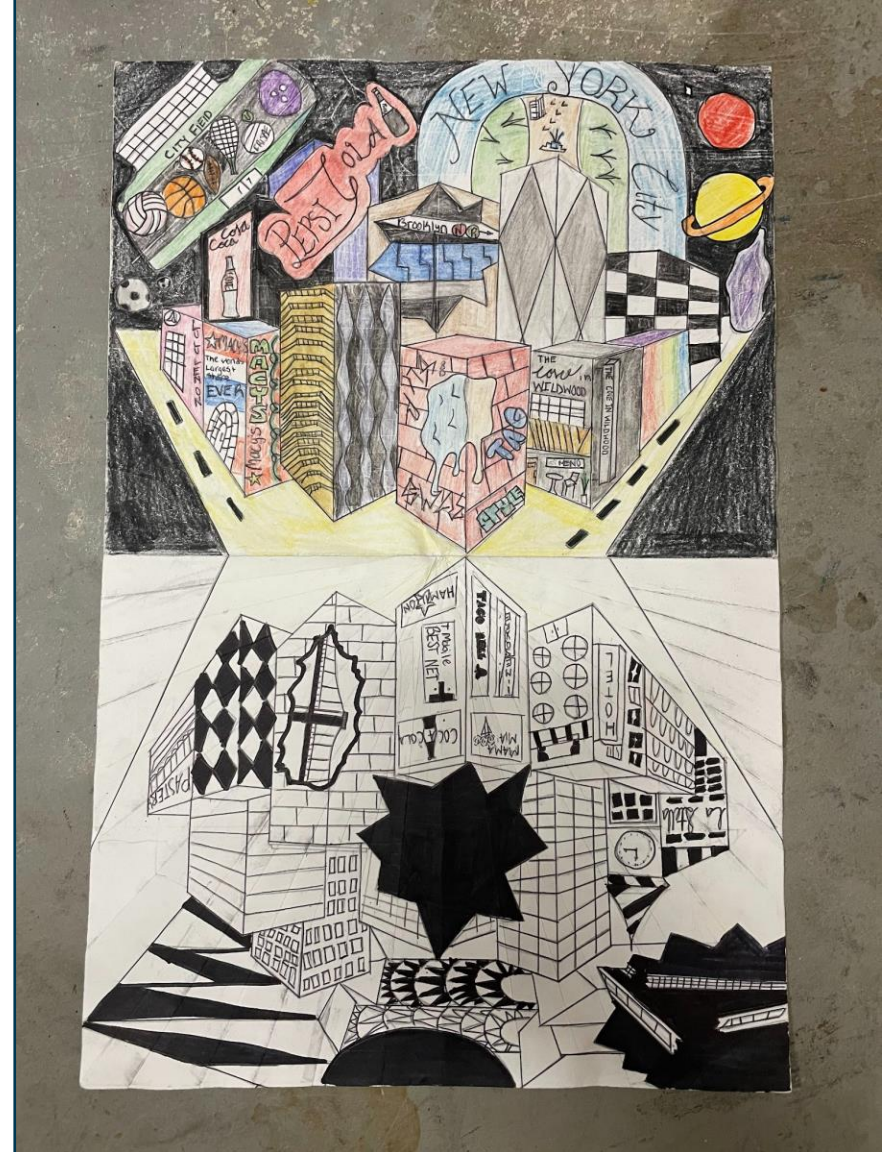


Background

- NY State Aid Proposal
- Federal Funding
- Nyack School District

Preliminary Budget

- Tax CAP
- Revenues
- Expenses
- Summary



NMS: Anastasia Garcia, Grade 8

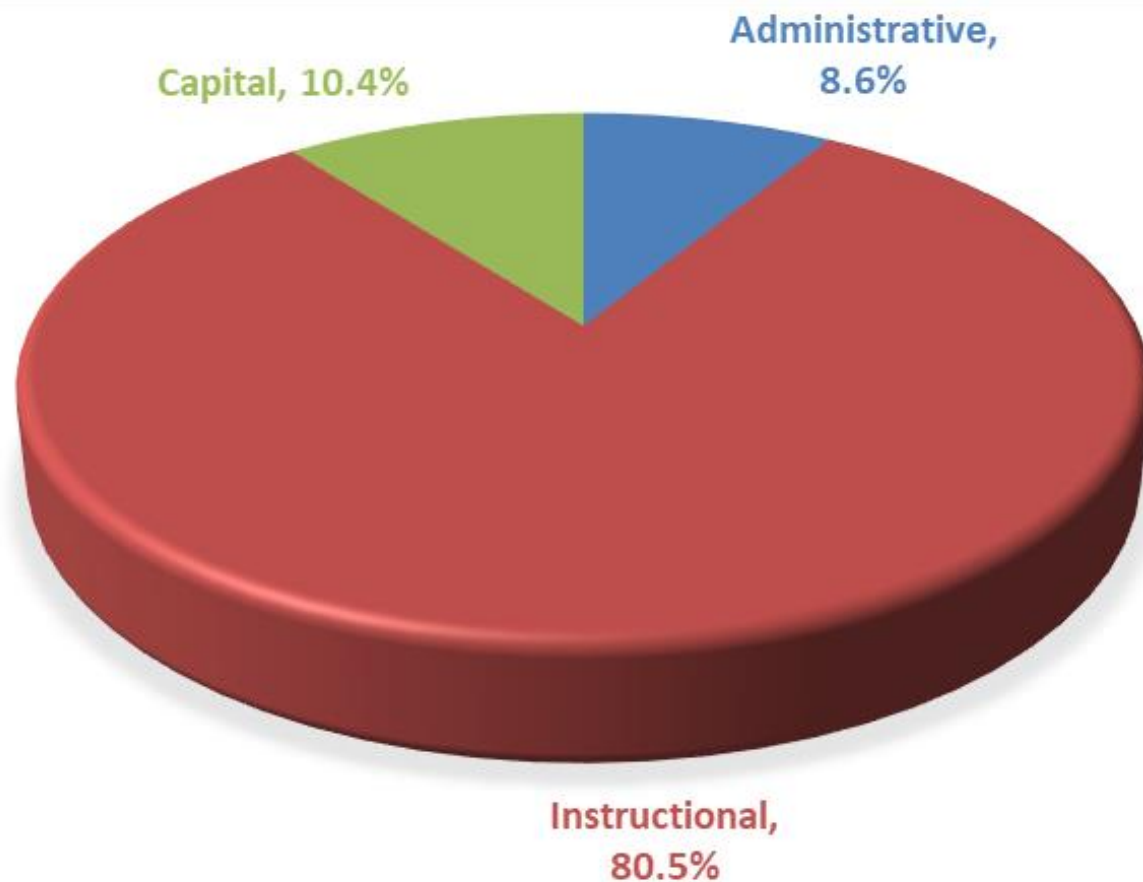


Expenditure Budget

Administrative Budget- Refers to expenses related to the overall management and administration of the school district.

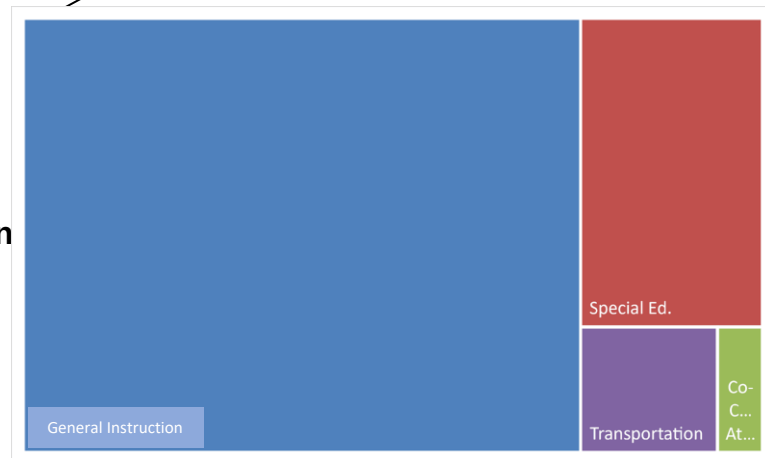
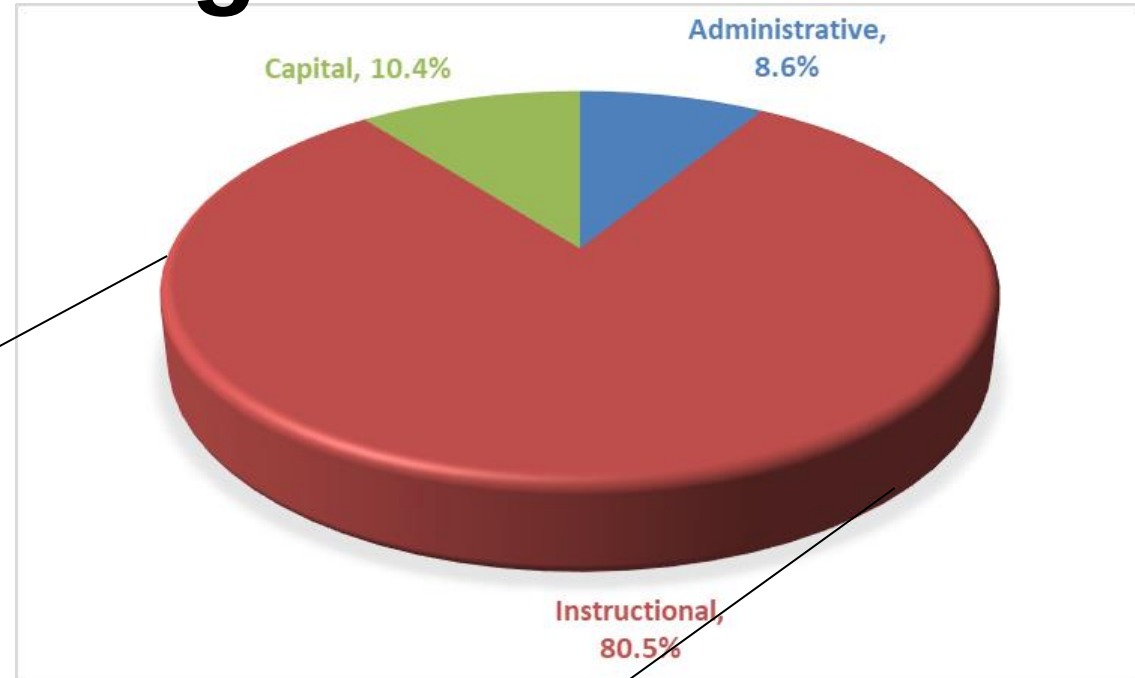
Instructional Budget - Expenditures on programs and educational services for students.

Capital - Covers expenses and investments related to the physical infrastructure of the school district as well as insurances and other unallocated expenditures.





Instructional Budget



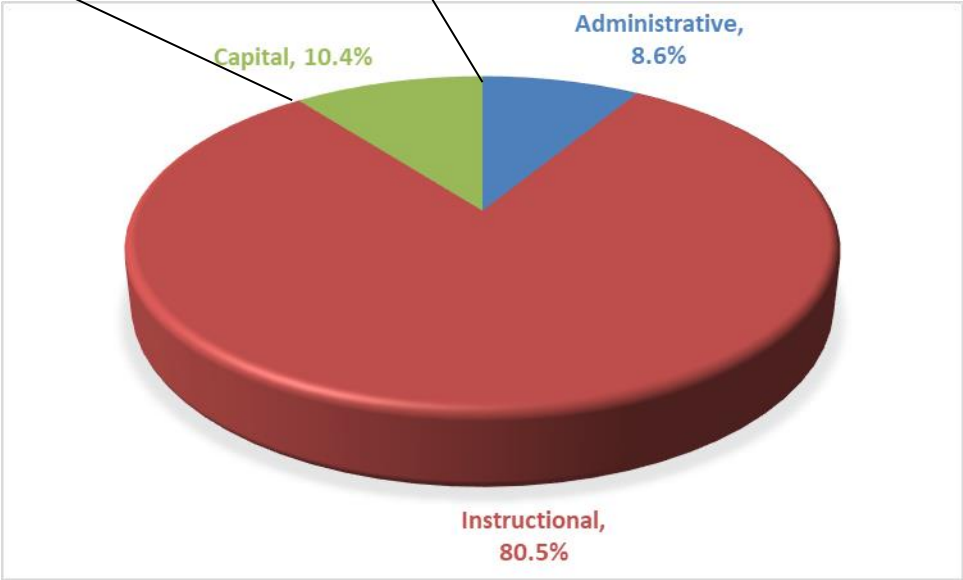
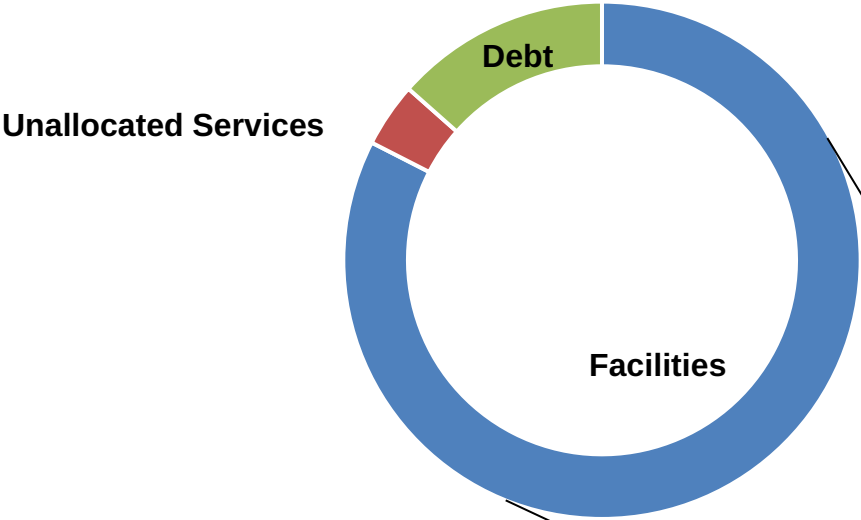
Special Ed.

Co-Curriculum
& Athletics

Transportation.



Capital Budget



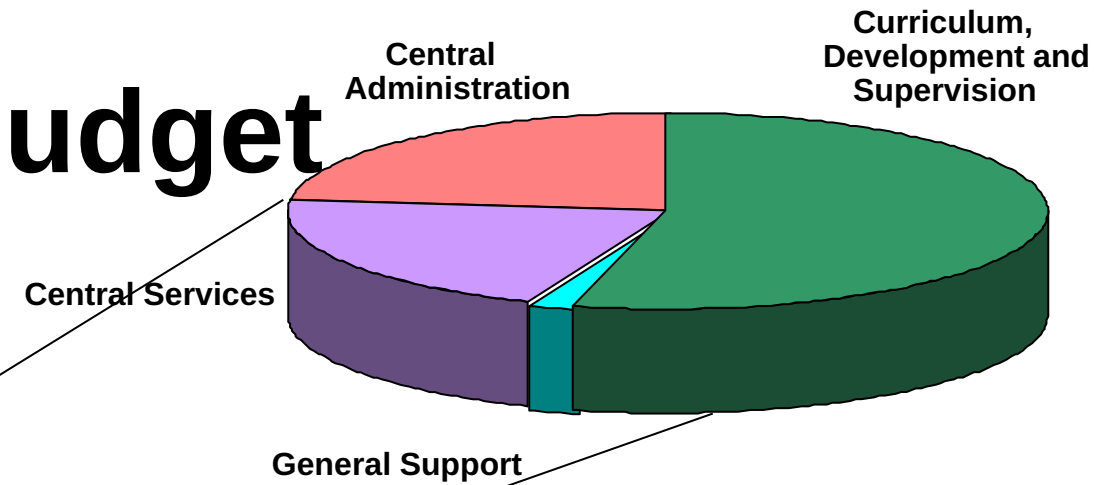
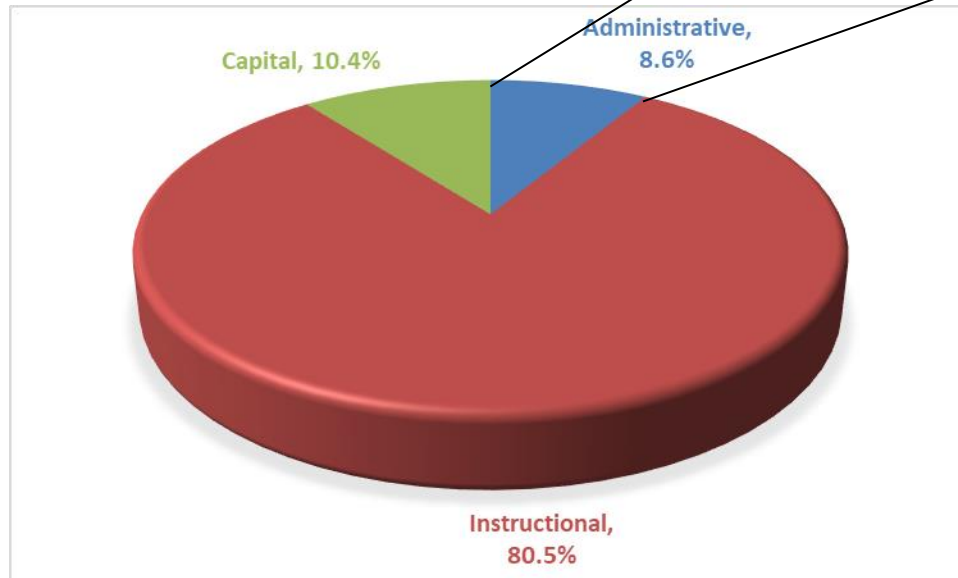
Unallocated Services - Includes insurance premiums for property and liability coverage, payments for capital and administrative expenses associated with BOCES.

Debt - Refers to payments of principal and interest on bonds and loans that the district has incurred for capital projects.

Facilities - Covers the costs associated with maintaining and operating school buildings and grounds



Administrative Budget



General Support – Costs associated with board meetings, policy development, and governance. Includes expenses for board member training, supplies and legal notices as well as the District Clerk's salary and expenses.

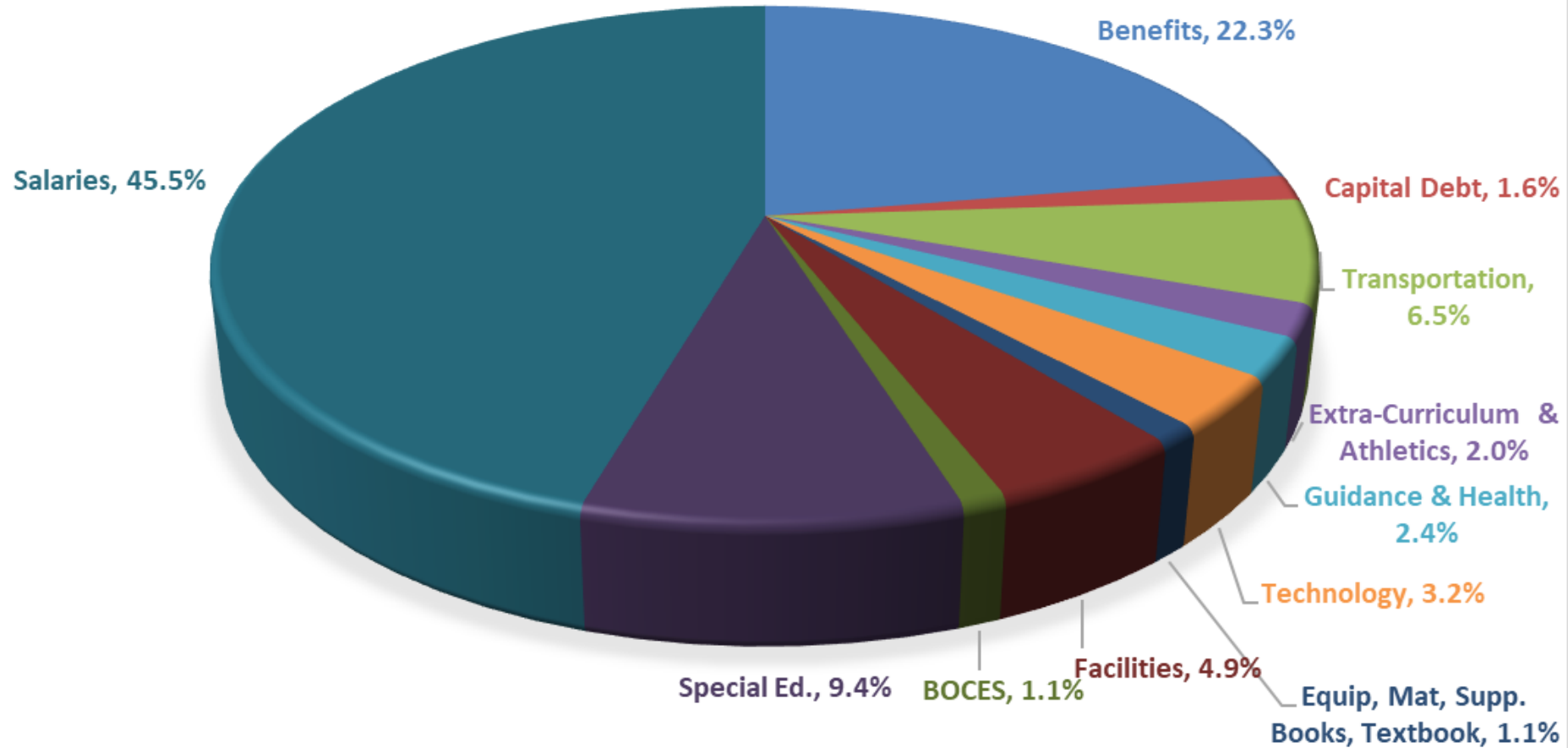
Central Administration - Salaries and benefits for the superintendent, business, HR and Director of Equity and K-12 Curriculum and Instruction's office and their staff. Costs related to the operations of these departments.

Central Services – Legal fees and litigation costs. Public Information and communication with the community, including newsletters, website maintenance, and public relations. Costs for data management, and support services. Insurance and BOCES Administrative Costs.

Curriculum, Development and Supervision – Salaries and benefits for the the Assistant Sup. for Curriculum and her staff. Curriculum and professional development districtwide. School building administration. Including salaries and benefits for principals and their staff, material, supplies and equipment to run their buildings.



Expenditure Budget by Item





Background

- NY State Aid Proposal
- Federal Funding
- Nyack School District

Preliminary Budget

- Tax CAP
- Revenues
- Expenses
- Summary



NMS: Elsa Maden, 6



Budget Summary: 2026-2027

	2025-26 Actual	2026-27 Proposed	Pct. Chg.
State Aid (ex UPK)	24,790,221	25,760,531	3.9%
Other Income	2,485,427	3,368,094	35.5%
Fund Balance	4,102,053	4,201,844	2.4%
PILOT	192,433	325,507	69.2%
Reserves	539,016	700,000	29.9%
Non-Property Tax Revenue	32,109,150	34,355,976	7.0%
Proposed Budget	112,566,367	116,532,245	3.52%
Proposed Tax Levy	80,457,217	82,176,269	2.14%
Tax Cap	80,457,221	82,177,269	2.14%
Contingent Budget	111,090,135	114,813,193	3.35%
Required Reduction to Meet Contingent (% of Levy)	1,476,232	1,719,053	2.09%



Five-Year Summary of Historical Data

	Budget to Budget <u>Increase</u>	Tax Levy <u>Increase</u>	National <u>CPI</u>	State Aid <u>Increase</u>	<u>Enrollment</u>
2026-27	3.52%	2.14%	2.64%	22.9%	2890
2025-26	5.22%	1.87%	2.95%	24.1%	2857
2024-25	2.50%	2.90%	3.10%	18.3%	2813
2023-24	4.20%	2.60%	4.12%	18.0%	2832
2022-23	9.60%	2.45%	4.70%	15.4%	2839
Average over 5 years	5.01%	2.39%	3.50%	19.73%	2846



Questions & Comments

Thank You
to our teachers
and students in
the NPS Visual
Arts Department
for sharing their
art work.

ACKNOWLEDGEMENTS



**Slide Deck and Design for
Nyack Public Schools
Strategic Communications**

Lisa Mininger Retallack, PRCO
www.nyackschools.org

BOARD OF EDUCATION:
Jen Marraccino, President
Benny Vasquez, Vice President
Jessica Goodman, Secretary
Jenn Manca, Trustee
Michael Mark, Trustee
Stacey-Anne McDonald, Trustee
Elaine Philhower, Trustee

AND ACCOUNTABILITY



CENTRAL OFFICE ADMINISTRATION:

Dr. Lizzette Ruiz-Giovinazzi, Superintendent of Schools
Joe Simoni, Asst. Superintendent Curriculum & Instruction
Enrique Catalan, Asst. Superintendent for Finance & Operations
Noel Campbell, Executive Chief Executive Director of Human Resources
Dr. Audrey Brutus, Director of Equity, K-12 Curriculum & Instruction
Stalina Feliciano-Hernandez, Director of Bilingual Education/English as a New Language (ENL)
Lorraine Longing, Director of Guidance K-12
Leo Macias, Director of Special Education & Pupil Personnel Services
Darleen Nicolosi, Director of Technology & Innovation
Joe Russo, Director of Facilities
Joe Sigillo, Director of PE, Health, Wellness & Athletics
Lisa Mininger Retallack, District Public Relations & Strategic Communications

SCHOOL ADMINISTRATION:

Nicole Saieva, Nyack High School Principal
George Teasdale, Nyack High School Asst. Principal
Julio Cedeno, Nyack High School Asst. Principal
Dave Johnson, Nyack Middle School Principal
Karissa Sullivan, Nyack Middle School Asst. Principal
Lucia Pichardo, Liberty Elementary School Principal
Tom DiLeo, Upper Nyack Elementary School Principal
Lucrisha Addison Harris, Valley Cottage Elementary School Principal

Be Real.
RedHawks Rise Together
Be Bold.
In Nyack Public Schools
Be NPS.

2025
2026

**THANK
YOU**