

# 2026-2027

## *Three Part Budget*

**March 25, 2026**

Board of Education Presentation

# An Honest Assessment

Projected Budget Shortfall

## More Than \$1 Million



### Benefits Costs

Health insurance up 17%.  
Prescription costs up 35%.



### Operating Costs

Utilities, supplies, and  
liability insurance all rising.



### Compensation

Contractual salary step  
increases for all staff.

Current pressures that are outside of the district's immediate control.

PROGRAM

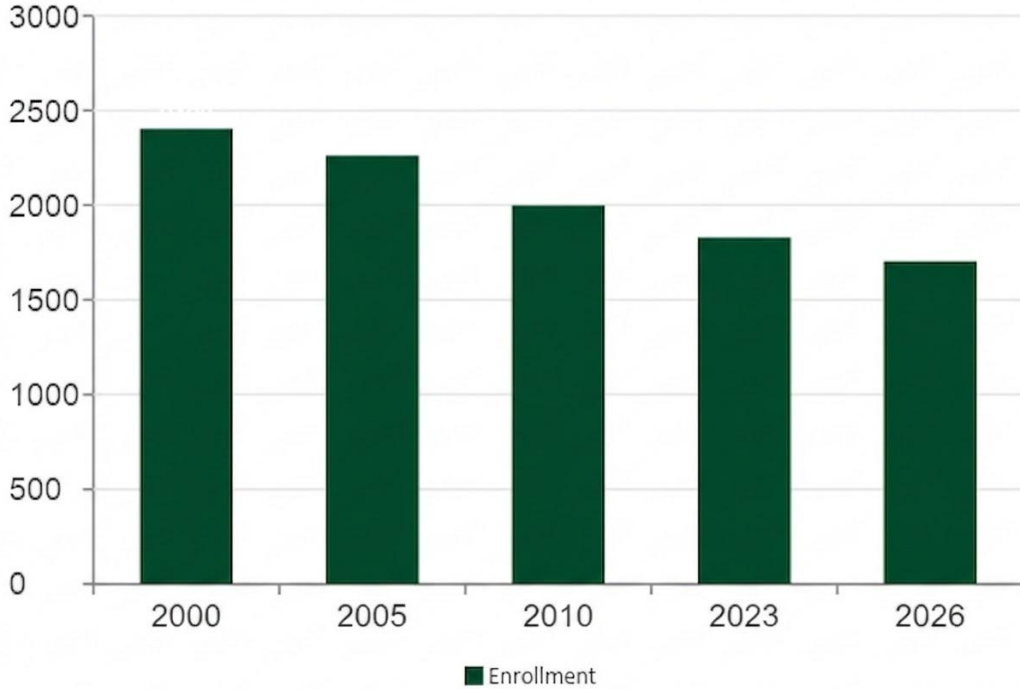
CAPITAL

ADMIN

REVENUE

# Our Enrollment Reality

RCS enrollment has declined significantly since 2000. The following data reflects how staffing levels have changed over the same period.



Student-to-Teacher Ratio	
2000	RCS historical
<b>12:1</b>	
Today	RCS current
<b>9:1</b>	
2026-27	RCS projected
<b>9:1</b>	
NYS Average	New York State
<b>12:1</b>	
National Avg.	United States
<b>15:1</b>	

Source: NYSED / NCES CCD. Teacher figures are FTE.

# How We Closed the Gap



These decisions were researched, thoughtful, and designed to minimize impact on students and staff.

## What We Did

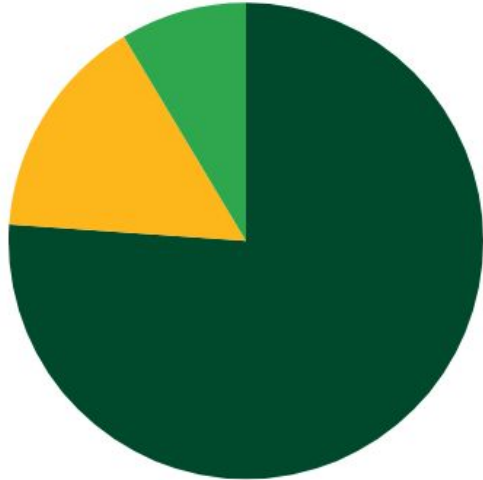
- ✓ Positions aligned through attrition
- ✓ Teaching staff aligned to enrollment
- ✓ Teaching assistant positions aligned to need
- ✓ Other spending held flat where possible
- ✓ Academic programs and extracurriculars maintained

## What We Prioritized

- Classroom instruction
- Special education services
- Arts, music, and elective programs
- Athletics and extracurriculars
- Counseling and student support staff

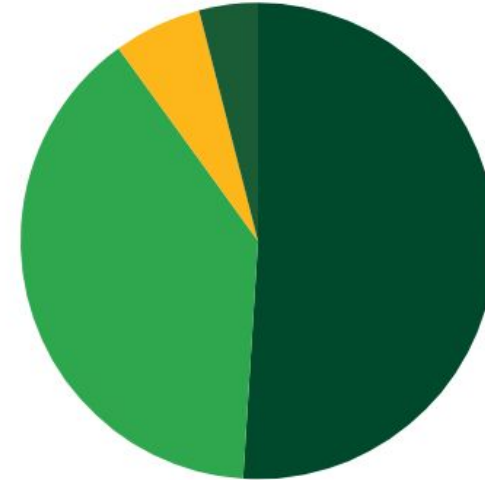
# Budget at a Glance

## EXPENSES



Program 76.54%    Capital 15.16%    Admin 8.3%

## REVENUES



Tax Levy 51%    State Aid 39%  
Other Revenue 6%    Fund Balance 4%

Total Proposed Budget: **\$58,224,892** | Change from 2025-26: **+\$1,265,444 (+2.22%)**

# Program Expenses

*Instruction, pupil services, athletics, transportation, and all direct student support*

**76.54%** of total budget | **\$44,563,727** vs. \$43,722,816 prior year | **+\$840,911**

Category	2026-27 Proposed	2025-26 Enacted	Difference
Salaries	23,244,697	23,845,900	-601,203
Equipment	565,000	592,000	-27,000
Contractual/Services	3,710,650	3,802,873	-92,223
BOCES Services	3,215,500	3,068,700	+146,800
Supplies	1,083,050	1,083,800	-750
Benefits	12,594,830	11,204,543	+1,390,287
Transfer to	150,000	125,000	+25,000

✓ Salary savings of \$601,203 reflect attrition working as planned. Rising benefits costs of \$1,390,287 are the primary budget pressure.

# Capital Expenses

Facilities, debt service, and infrastructure investments across all four buildings

**15.16%** of total budget | **\$8,825,415** vs. \$8,405,950 prior year | **+\$419,465**

Category	2026-27 Proposed	2025-26 Enacted	Difference
Salaries	1,932,000	2,014,500	-82,500
Equipment	170,000	180,000	-10,000
Contractual/Services	1,730,400	1,665,900	+64,500
BOCES Services	0	11,500	-11,500
Supplies	307,200	298,000	+9,200
Debt	3,560,545	3,280,900	+279,644
Benefits	1,025,270	855,150	+170,120
Transfer to	100,000	100,000	0

A.W. Becker | Pieter B. Coeymans | RCS Middle School | RCS High School

# Administrative Expenses

Central administration, finance, legal, human resources, and district-wide operations

**8.30%** of total budget | **\$4,835,750** vs. \$4,830,682 prior year | **\$5,068**

Category	2026-27 Proposed	2025-26 Enacted	Difference
Salaries	2,577,450	2,536,250	<b>+41,200</b>
Equipment	0	2,000	<b>-2,000</b>
Contractual/Services	521,400	589,800	<b>-68,400</b>
BOCES Services	493,200	575,200	<b>-82,000</b>
Supplies	32,700	48,200	<b>-15,500</b>
Benefits	1,211,000	1,079,232	<b>+131,768</b>



Reductions in BOCES, contractual services, and supplies offset salary and benefit growth.

# State Aid

*FY27 figures reflect the enacted New York State Budget. Year-over-year increase: +\$332,300.*

Aid Category	FY27 (2026-27)	FY26 (2025-26)
Foundation Aid	\$15,183,299	\$15,032,970
BOCES Aid	\$1,300,000	\$1,405,352
High Cost Aid	\$130,000	\$260,000
Private Excess Cost Aid	\$600,000	\$670,000
Instructional Materials Aid	\$164,603	\$165,900
Transportation Aid	\$2,900,000	\$2,950,000
Building Aid	\$2,134,620	\$1,596,000
<b>TOTAL STATE AID</b>	<b>\$22,412,522</b>	<b>\$22,080,222</b>

# Tax Levy History

*RCS has consistently demonstrated fiscal discipline, keeping levy increases at or below the tax cap.*

School Year	Tax Cap	Actual Levy Increase	Dollar Increase	Total Tax Levied
<b>2022-23</b>	4.94%	<b>2.00%</b>	\$521,886	\$26,616,176
<b>2023-24</b>	1.48%	<b>1.48%</b>	\$394,493	\$27,010,669
<b>2024-25</b>	4.45%	<b>4.26%</b>	\$1,150,654	\$28,161,324
<b>2025-26</b>	3.56%	<b>3.56%</b>	\$1,001,323	\$29,162,647
<b>2026-27</b>	<b>1.14%</b>	<b>1.14%</b>	<b>\$332,242</b>	<b>\$29,494,889</b>

# Household Impact

*Projected tax bill impact based on the \$332,242 levy increase for an estimated assessed value of \$100,000.*

Municipality	\$100,000 Assessed Value Per Year	\$200,000 Assessed Value Per Year	\$300,000 Assessed Value Per Year
Bethlehem	<b>\$29.65</b>	<b>\$59.30</b>	<b>\$88.95</b>
Coeymans	<b>\$25.30</b>	<b>\$50.60</b>	<b>\$75.90</b>
New Scotland	<b>\$29.19</b>	<b>\$58.38</b>	<b>\$87.57</b>
New Baltimore	<b>\$49.93</b>	<b>\$99.86</b>	<b>\$149.79</b>

*\*Assessed value is the value of a property as determined by a local tax assessor for tax calculation purposes.*

# Other Revenue & Fund Balance

*These revenue sources, combined with state aid and the tax levy, complete our budget picture.*

Revenue Source	FY27 (2026-27)	FY26 (2025-26)
PILOTs (Payment in Lieu of Taxes)	<b>\$2,749,481</b>	\$2,588,000
Local Revenues	<b>\$1,118,000</b>	\$924,500
Federal Aid	<b>\$150,000</b>	\$100,000
Fund Balance	<b>\$2,300,000</b>	\$2,300,000
<b>TOTAL</b>	<b>\$6,317,481</b>	<b>\$5,912,500</b>

*The district plans to maintain a \$2.3M fund balance appropriation, consistent with sound fiscal practice.*

# The Proposed Capital Project

The proposed 2027 Capital Project and this operating budget are largely separate. Voters will weigh in on each on May 19.

## Largely Separate

### Separate proposition

Voters will vote separately on the school budget and on the capital project. They are largely two separate items.

### Different financing

The capital project is funded through bonds and a draw of \$3,681,542 from the district's Capital Reserve Fund, not through the annual tax levy.

### Different purpose

The operating budget funds day-to-day instruction, staffing, and services. The capital project funds long-term improvements to buildings and infrastructure.

## One Connection: Debt Service

If voters approve the capital project, the district will issue bonds to finance it. Future bond payments will appear as debt service in the Capital section of future operating budgets.

Current debt service in this budget: **\$3,560,544**

This reflects existing bond obligations. Capital project approval would add future debt payments, partially offset by Building Aid from the state.



The \$3,681,542 Capital Reserve draw reduces the amount that must be bonded, limiting future debt service impact.

# Next Steps



April 15th

Approve Property Tax Report Card



May 6th

Budget Public Hearing



Ongoing

Finalize required public information for all buildings

**BUDGET VOTE**

Tuesday  
**May 19, 2026**

7:00 a.m. to 9:00 p.m.

**RCS High School  
Main Gymnasium**

*A responsible budget, assembled piece by piece.*