

Northern Adirondack CSD *Budget Newsletter / May 2026*



Superintendent's Overview 2026-27 Proposed Budget

Newsletter Content

1. Superintendent's Overview
- 2.
3. Comparative Data
4. Property Tax Report Card
5. Capital Project Corner
Capital Outlay Project
6. NAC School Board and
Propositions
7. Candidates
8. Overview

Budget Vote & School Board Election

**Tuesday, May 19, 2026
Noon to 8 p.m.**

Investing in Our Future: The 2026–2027 Northern Adirondack Spending Plan

**Dear Northern Adirondack Central
School District Parents, Guardians,
and Community Members,**

On April 15, 2026, the Northern Adirondack Board of Education adopted a \$29,483,115 spending plan for the upcoming school year. This isn't just a ledger of expenses; it is a strategic blueprint designed to anchor our district's financial footing and ensure long-term stability for our students and taxpayers alike.

The Bottom Line: Responsible Growth

We are proposing a 2.95% increase (\$843,750) over last year's plan. While we are sensitive to every dollar spent, this budget is built with precision:

- **Tax Cap Compliant:** The plan sits exactly at our calculated Tax Cap, reflecting a \$223,000 increase in the local Tax Levy (\$8,773,000).
- **Debt Reduction:** This budget allows us to continue aggressively paying down historical debt from past borrowing, clearing the path for a leaner future.
- **Financial Health:** Our reserve position is stronger today than in recent history. However, we must remain vigilant against the same inflationary pressures and economic "unknowns" that you feel at the grocery store and the gas pump.



The Challenge: Navigating the "State Gap"

Crafting a budget is a high-stakes balancing act: providing educationally sound programming while remaining fiscally disciplined. This year, that balance was tested by external factors beyond our control:

1. **The Albany Delay:** For the seventh consecutive year, the New York State budget missed its April 1st deadline, forcing us to plan amidst uncertainty.
2. **The "Floor" Limitation:** Governor Hochul's proposal placed us in a group of districts receiving the minimum "floor" increase, just 1% in Foundation Aid. While we hope legislative debates push that closer to 2%, we have built this plan on realistic, middle-ground assumptions.
3. **Correcting the Balance:** Traditionally, New York State expects to fund 30%–40% of a district's budget. For years, Northern Adirondack has bucked that trend, relying on the State for 60% to 70% of our funding.

Continued on Page 2

Superintendents Message Continued...

In a world of fluctuating state aid and rising costs, we are choosing to take control of our own narrative. This budget protects our classrooms today while preparing our community from the economic shifts of tomorrow.

Why Your Vote Matters

This plan represents more than just numbers; it represents a commitment to the stability of our schools and the integrity of our community's property values. By supporting this budget, you are helping us transition from a cycle of "borrowing to get by" to a future of "investing to excel."

We invite you to join us in supporting a resilient, responsible, and bright future for Northern Adirondack, by voting on Tuesday, May 19th.

You may be wondering what certain terminology actually means, so here is an attempt to clarify some misunderstood wording that is used during this process.

- **Spending Plan** – This is actually what the voters are voting on, which is basically the ability for a School District to spend up to a certain amount in the next school year.
- **Levy** – The actual dollar amount that the School District plans to receive in taxes from the local contribution and put towards the Spending Plan for the next school year. This is ultimately the number that gets divided by all of the taxable properties within the School District once the official assessed values become final, usually in July after any assessment appeals have been completed. This is the number that dictates the tax rate, which at this point in the year is only a guess until the official assessed value number is available in July.

- **Tax Rate** – This is the number that most people seem to understand, because it uses the assessed value of property to determine the rate of how much money per \$1,000 of assessed value will be taxed. For example, as to why this number is not the correct number to be focused on is that the actual assessed value of property is not finalized until July based on the updated assessments and including any disputed assessment values.
- **Fund Balance** – This is a basic term for funds that are in reserve status from previous spending plans that can be carried over and used in the future. Much like what is referred to as a rainy-day fund in home finances. The NYS Comptroller's office monitors this and enforces a cap limit of 4% of a District's overall budget. This cap limit does not exist in other municipal budgets, such as those for Towns, Counties, or Fire Departments.
- **Reserve Accounts** – Accounts that may be established by a general election majority vote with specific limits and timeframes in an effort to maintain additional reserves that are separated from the Fund Balance and its 4% cap limit. These accounts may be established to help offset things like upcoming Capital Project costs, future Employee Health Insurance cost increases, and other potential items that may impact a District's general budget. When a Reserve Account is established by a general election majority vote, there is no money that is put into the account upon voter approval. The account is simply established with a specific purpose and maximum dollar amount.



James C. Knight, Jr.
District Superintendent

Key Points for the Budget

***Proposed Budget: \$29,483,115**
Estimated Tax Rate per \$1,000 valuation: \$12.10

	Proposed Budget 2026-27	2025-26	Dollar Increase/Decrease	Percentage Increase/Decrease
Budget	\$29,483,115	\$28,639,365	\$843,750	2.95%
Levy	\$8,773,000	\$8,550,000	\$223,000	2.61%

Comparative Data

ESTIMATED APPROPRIATIONS

	2024-2025	2025-2026	2026-2027
I. Board of Education	\$ 35,964	\$ 37,374	\$ 40,291
II. Central Administration	717,634	802,694	763,631
III. Operation & Maintenance	1,791,567	1,742,017	1,900,993
IV. Special Items	637,564	644,848	863,370
V. Instructional Program	12,836,691	13,304,674	13,486,687
VI. Transportation	1,118,236	1,167,666	1,462,749
VII. Community Services	1,800	1,870	2,076
VIII. Employee Benefits	7,719,650	8,013,116	7,928,390
IX. Debt Service - Buses/BOCES C.P.	349,459	385,306	492,028
X. Debt Service – EXCEL C.P.	2,440,800	2,439,800	2,442,900
XI. Capital Projects Fund Transfer	100,000	100,000	100,000
	<u>\$ 27,749,365</u>	<u>\$ 28,639,365</u>	<u>\$ 29,483,115</u>

ESTIMATED REVENUES

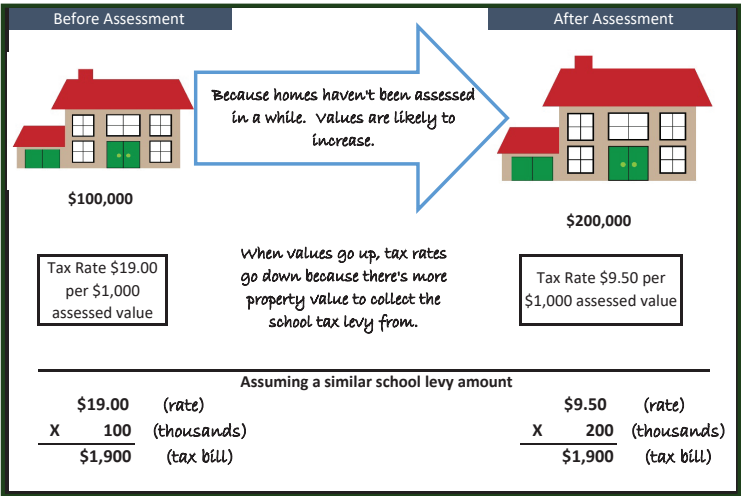
	2024-2025	2025-2026	2026-2027
I. State Aid:			
A. Basic Formula	\$ 16,167,365	\$ 16,853,365	\$ 17,397,075
B. EXCEL C.P. Building Aid	1,756,000	1,756,000	1,791,120
II. Other Revenues	1,001,000	1,030,000	1,071,920
III. Fund Balance	450,000	450,000	450,000
IV. Reserve for Debt Service	-	-	-
Total Revenues and Fund Balance Other than Real Property Taxes	<u>19,374,365</u>	<u>20,089,365</u>	<u>20,710,115</u>
Tax Levy	<u>8,375,000</u>	<u>8,550,000</u>	<u>8,773,000</u>
NACS Budget	\$ 27,749,365	\$ 28,639,365	\$ 29,483,115
NACS Estimated Full Valuation	577,222,838	694,966,065	725,101,717
NACS Estimated Average Tax Rate Per \$1,000 Full Valuation	\$ 14.51	\$ 12.30	\$ 12.10
NACS FINAL Full Valuation	681,339,279	710,884,036	TBD
NACS FINAL Tax Rate Per \$1,000 of Full Valuation	\$ 12.29	\$ 12.03	TBD

Property Tax Report Card

2026-27 Property Tax Report Card

090901 - No. Adirondack CSD Contact Person: James C. Knight, Jr. Telephone Number: 518-594-7060		
	Budgeted 2025-26 (A)	Proposed Budget 2026-27 (B)
Total Budgeted Amount, not including Separate Propositions	28,639,365	29,483,115
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	8,550,000	8,773,000
B. Tax Levy to Support Library Debt, if Applicable	0	0
C. Tax Levy for Non-Excludable Propositions, if Applicable ²	0	0
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable	0	0
E. Total Proposed School Year Tax Levy (A + B + C - D)	8,550,000	8,773,000
F. Permissible Exclusions to the School Tax Levy Limit:	745,643	817,814
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	7,808,432	7,955,526
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	7,804,357	7,955,186
I. Difference: (G - H); (negative value requires 60.0% voter approval) ²	4,075	340
Public School Enrollment	838	840
Consumer Price Index		
	Actual 2025-26 (D)	Estimated 2026-27 (E)
Adjusted Restricted Fund Balance	510,791	1,042,303
Assigned Appropriated Fund Balance	542,121	515,000
Adjusted Unrestricted Fund Balance	2,626,491	1,672,100
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	9.17%	5.67%
Reserve Type	Reserve Name	Reserve Description
Capital	2024 Capital Reserve	For the cost of any object or purpose for which bonds may be issued
		3/31/2026 Actual Balance
		1,033,303
		6/30/2026 Estimated Balance
		1,042,303

Property Assessment Diagram



Capital Project Corner

Capital Outlay Project: Cupola Restoration

The restoration of the Elementary building's cupola remains a vital priority for our district. As we move forward, our primary focus is ensuring that the project meets rigorous standards for historical preservation while utilizing modern, resilient engineering.

Project Status and Refined Planning

While physical work has not yet commenced on-site, the project has slowed with the necessary critical planning and regulatory phases. The timeline has been adjusted to accommodate essential architectural and engineering updates. These updates are necessary to align our proposed restoration methods with the strict historical preservation guidelines required to maintain the building's landmark character.

Navigating the Approval Process

To ensure the project is both fiscally responsible and structurally sound, we are currently navigating several key milestones:

- **NYSED Review:** We will be working closely with the New York State Education Department (NYSED) to secure the necessary approvals. Their oversight ensures that all modifications to our facilities meet state safety and educational facility standards.
- **Revised Methodology:** Our engineers are currently evaluating a plan to rebuild the cupola in place. This approach may offer a more stable path toward preserving the original aesthetic while integrating modern, durable materials.
- **Bidding Process:** Once the final architectural plans receive state approval, we will initiate a formal bidding process to select a contractor with the specialized expertise required for high-level historical restoration.

By taking the time to secure these formal approvals and refining our engineering approach now, we are ensuring a long-term solution that protects the structural integrity and the storied history of our Elementary building.

Capital Outlay Project

The 2025–2026 \$100,000 Capital Outlay project will initiate phase one of a two-year plan to rebuild the cupola on the Elementary building using modern, durable materials. During this first phase, the existing cupola will be carefully removed by crane, and the roof will be temporarily sealed to protect the structure. Work will also begin on the reconstruction of the cupola off-site. The second phase of the project, scheduled for the 2026–2027 \$100,000 Capital Outlay project, will complete the rebuild and culminate with the reinstallation of the newly constructed cupola on the building using a crane. This phased approach ensures both structural integrity and the preservation of the building's architectural character.

Northern Adirondack CSD School Board



5-Year Term Ending June 30, 2031 Present Incumbent: Amanda Smith

Top Row Left to Right - Andrew Durrin, Steven Bartlemus, President and Richard Moore

Bottom Row Left to Right- Mark Reif, Darcy Rabideau, Amanda Smith and Phalon Miner

Proposition I

2025-2026 Budget Proposition

RESOLVED, that The Board of Education of Northern Adirondack Central School at Ellenburg be and is hereby authorized to expend the sum of \$29,483,115 total general fund appropriation, and to levy the necessary tax for the school year 2026-2027.

Proposition II

Transportation Proposition

RESOLVED, Shall the Board of Education of the Northern Adirondack Central School District be authorized to purchase and finance three (3) 66-passenger diesel school buses, including necessary furnishings, fixtures and equipment and all other costs incidental thereto, and expend a total sum not to exceed \$518,000, which is estimated to be the total maximum cost thereof, and said amount, or so much thereof as may be necessary, shall be raised by the levy of a tax upon the taxable property of said School District and collected in annual installments as provided by Section 416 of the Education Law; and, in anticipation of such tax, obligations of said School District, in the principal amount not to exceed \$518,000, shall be issued?

Candidates Petitions

Debra Peters



My name is Debra Peters, I live in Lyon Mountain, NY. I graduated from NACS in 1975, started working there in 1977/1978 school year. I worked in the Middle/HS Library for 37 years. Had to retire because my husband was very ill. My husband has passed a year and a half now and I want to be involved again. All the students are our number one priority. Remember....they are our future!

Also as a Board of Education Member, my door is always open to all parents. Thank you for your support.

Voter Information

Voter Information

Qualified Voter A person shall be entitled to vote at any school meeting for the election of school district officers and all matters that may be brought before such Meeting who is:

1. A citizen of the United States of America
2. Eighteen years of age or older, and
3. A resident within the school district for a period of thirty (30) days preceding the annual vote and election



Overview 2026-27 Proposed Budget

REQUEST AN ABSENTEE BALLOT	WHEN & WHERE TO VOTE	WHAT AM I VOTING ON
Community members may also request an absentee ballot by completing the application found on our website or calling the district office.	Tuesday, May 19, 2026 Noon to 8 p.m. @ Middle & High School Cafeteria	2026-27 Budget One(1) Member of the BOE Bus Purchases

For more information on the 2026-27 Budget



Visit our district website

<https://www.nacs1.org/>

If you have any questions, please contact
District Clerk Brittany LaBombard



Phone: 518-594-7060 ext 2501

Email: brlabombard@nacs1.org

VOTE ON MAY 19, 2026

2026-27 BUDGET

The annual budget vote for the fiscal year 2026-27 by the qualified voters of the Northern Adirondack Central School District, Clinton County, New York, will be held at the Middle/High School Cafeteria on Tuesday, May 19, 2026 noon to 8 p.m., at which time the polls will be opened to vote by ballot.

PUBLIC BUDGET HEARING MAY 5 AT 5 P.M.

The Budget Hearing will be held at the Middle/High School Auditorium.

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Lisa Silver, *Elementary School Principal*
Emily Blair, *Director of Pupil Personnel Services*

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Steven Bartlemus, *President*
Phalon Miner, *Vice President*
Amanda Smith
Andrew Durrin
Darcy Rabideau
Richard Moore
Mark Reif