

# NORTH GREENBUSH COMMON SCHOOL DISTRICT

2026 - 2027 SCHOOL BUDGET NEWSLETTER

## BUDGET VOTE

TUESDAY  
MAY 19, 2026  
2:00 PM – 8:00 PM

Little Red Schoolhouse  
49 N. Greenbush Rd

### BOARD OF TRUSTEES CANDIDATE

DOUGLAS DUKES

"It has been a pleasure to serve the community as a Board member of this terrific district for the past 3 years and I would be honored to continue! My wife and I have watched all three of our kids progress through Little Red and beyond - we know the great start and unique opportunity we have as a district both in the excellence of our K-2 program, the small class-size learning, and the versatility thereafter. If re-elected as a member of the Board, I will continue to strive to provide the very best in guidance for our district, in both instruction and taxpayer burden as we continue to grow. I hope to have your continued support!"

-Doug Dukes

### Letter From the Board of Trustees:

Your Board of Trustees in North Greenbush Common School District has, and continues to focus on what is most important for our students, school, and community. As we analyze previous school years and look forward to the upcoming 2026-2027 fiscal year, your Board recognizes the growth and expansion in our town that impacts our decisions and the future of our district.

Our student population has shown tremendous growth over the last 3-5 years, and it appears that trend will continue. Therefore, this year's budget highlights the increasing costs required to educate and transport our students, kindergarten through 12<sup>th</sup> grades, addressing special education increases, along with many other administrative duties and responsibilities. Your Board will continue to support our students, our teachers at Little Red Schoolhouse and LaSalle, along with looking for ways to minimize increases in our school taxes.

One thing is for sure, our Little Red Schoolhouse building is thriving, and our families and PTA enjoy participating in school functions to support the students throughout the entire school year. At our monthly meetings, we hear reports of how our skilled teachers and supportive staff provide the students with many enriching experiences to expand their interests, knowledge, and love of learning. Our office personnel and administration continue to build stronger systems of operation and provide the support needed for meeting the demands of education today.

Your Board of Trustees welcomes any feedback from the community. This year's budget prepares us for another successful school year with continued growth and success for our district. We appreciate your support.

Sue O'Connell, President  
Douglas Dukes, Vice President  
Dave Casale, Trustee



PROPOSED BUDGET  
\$3,494,200

6.65% tax levy increase\*

\*4.89% growth factor in tax cap calculation due to additional assessed properties

**From the Superintendent:**

The administrative team, along with the Board of Trustees, have worked diligently to establish a 2026-2027 school budget that balances the needs of our students and our taxpayers. We anticipate more than forty students in grades K-2 at Little Red during the 2026-2027 school year. With an increase in enrollment, we have worked hard to ensure the budget will support the unique learning experience the Little Red Schoolhouse provides, while still being sensitive to our taxpayers.

During the 2025-2026 school year, we welcomed 35 kindergarten, first, and second grade students to our school. Throughout this school year we continued to support and expand our instructional programs, including but not limited to our STEM program, aligning our ELA curriculum to the science of reading best practices, RTI (response to intervention), special education, social emotional learning, music, physical education and “The Little In-Between Library”. For the fifth summer, we are fortunate to provide our six-week Enrichment Summer Program to our K-2 students with support from federal grant funds.

As we enter the 2026-2027 school year, the district will continue to focus on providing a safe and enriching learning environment for kindergarten, grade 1 and grade 2 students every day. On behalf of the North Greenbush Common School District, we extend our sincerest gratitude to our families and community for their continuous support.



# WHAT IS DRIVING THE BUDGET?



**INCREASING ENROLLMENT**  
up 35% since 2022



**SPECIAL EDUCATION NEEDS**  
growing demand for specialized services, staffing and programming



**TRANSPORTATION**  
contract transportation for all district and private school students



**TUITION**  
grades 3-12



**HEALTH INSURANCE**  
on going premium increases



**RETIREMENT**  
state-mandated retirement system contribution increases



**PENDING TAX CERTIORARI (REGENERON)**

**These factors collectively impact costs and drive the budget.**

## Tax Levy vs. Tax Rate

The tax levy is the total amount of money the district needs to raise from taxes to balance its budget. This year, the maximum allowed increase (the tax cap) is 6.66%. This higher limit is mainly due to a large increase in new properties added to the tax roll, called the “growth factor.” For 2026-2027, the growth factor is 4.89%.

**Why this matters:**

- The tax levy is spread across more properties, so the cost is shared among more taxpayers.
- The growth factor only applies for one year when new property value is added. If the levy is not increased to the cap this year, we won't be able to make up that lost revenue in the future without a tax cap override.

**What this means:**

- Based on the most recent assessment estimates from the County, the tax rate (per thousand) for 2026-2027 would increase from 33.37 to approximately 34.17, or **2.39%\***.

\* This is an estimate until the tax assessment roll is finalized on July 1, 2026.

School Year	Tax Cap Allowed	Actual Levy Incr.	Tax Rate
2020-2021	6.65%	6.65%	22.42
2021-2022	4.00%	4.00%	22.50
2022-2023	23.94%	23.94%	24.99
2023-2024	8.08%	7.48%	32.79
2024-2025	5.75%	5.75%	33.87
2025-2026	3.84%	3.84%	33.37
2026-2027	6.66%	TBD	TBD



## 2026-27 School District Budget Notice

Overall Budget Proposal	Budget Adopted for the 2025-26 School Year	Budget Proposed for the 2026-27 School Year	Contingency Budget for the 2026-27 School Year
Total Budgeted Amount	\$ 3,037,860	\$ 3,494,200	\$3,490,200
Increase/Decrease for the 2026-27 School Year		\$ 456,340	\$452,340
Percentage Increase/Decrease in Proposed Budget		15.02 %	14.89%
Change in the Consumer Price Index		2.63 %	
A. Proposed Levy to Support the Total Budgeted Amount	\$ 2,402,437	\$ 2,562, 295	
B. Levy to Support Library Debt, if Applicable	\$	\$	
C. Levy for Non-Excludable Propositions, if Applicable **	\$	\$	
D. Total Tax Cap Reserve Amount Used to Reduce	\$	\$	
E. Total Proposed School Year Tax Levy (A + B + C - D)	\$ 2,402,437	\$ 2,562,295	\$2,402,437
F. Total Permissible Exclusions	\$ 233,167	\$ 230,710	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible	\$ 2,169,270	\$ 2,331,784	
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	\$ 2,169,270	\$ 2,331,585	
I. Difference: G - H (Negative Value Requires 60.0% Voter Approval - See Note Below Regarding Separate Propositions) **	\$ 0	\$ 199	
Administrative Component	\$444,390	\$468,220	\$467,220
Program Component	\$2,263,760	\$2,651,955	\$2,651,955
Capital Component	\$329,710	\$374,025	\$371,025
Should the 2026-27 budget be defeated, the contingency budget would eliminate non-contingent items and adjust administrative and capital components to meet the requirements.			

Estimated Basic STAR Exemption Savings <sup>1</sup>	\$ 147
---	--------

The annual budget vote for the fiscal year 2026-27 by the qualified voters of the North Greenbush Common School District, Rensselaer County, New York, will be held at the Little Red Schoolhouse on Tuesday, May 19, 2026 between the hours of 2:00 pm and 8:00 pm, prevailing time in the Little Red Schoolhouse at which time the polls will be opened to vote by voting ballot.

1. The basic school tax relief (STAR) exemption is authorized by section 425 of the Real Property Tax Law.

### STATE AID UPDATE

Thanks to the work of the Business Office, North Greenbush Common School District now qualifies for all types of state school aid. In the past, the District only received limited aid for specific items like textbooks, software, and BOCES services.

This is important because the Governor's proposed 2026-2027 budget estimates that the District could receive more than \$200,000 in state aid. In addition to new aid, there will be some new expenditures that are required due to state reporting requirements. The final aid amount won't be known until the New York State budget is approved and the District submits aid claims later this year, but this is a very positive development for the District.



### PROJECTED EXPENDITURE COMPARISON

	2025-2026	2026-2027	Change	% of Budget
<b>PROGRAM</b>	\$2,169,270	\$2,651,955	\$482,685	75.90%
Teaching & Instruction, Special Education, Student Transportation, Health Services				
<b>ADMINISTRATIVE</b>	\$444,390	\$468,200	\$23,810	13.40%
Board of Education: Clerk, Legal, Treasurer, Tax Collection. Superintendent: Administrative Support. Auditing Services: External and Claims.				
<b>CAPITAL</b>	\$329,710	\$374,025	\$44,315	10.70%
Operation of Plant, Maintenance of Plant, Debt Service				
<b>BUDGET TOTAL</b>	<b>\$3,037,860</b>	<b>\$3,494,200</b>	<b>\$456,340</b>	<b>100%</b>



### PROJECTED REVENUES 2026-2027

Taxes/PILOTs/STAR	\$2,562,295
State Aid	333,405
Reimbursements from Other Districts	375,000
Other Revenues	103,500
Appropriated Fund Balance	120,000
<b>TOTAL REVENUES</b>	<b>\$3,494,200</b>

**North Greenbush Common School District**  
**49 North Greenbush Road Troy, NY 12180**  
**Little Red Schoolhouse**  
**Since 1861**

**Superintendent**  
Tiffany Dzembo

**Board of Trustees**  
Susan O'Connell, *President*  
Douglas Dukes, *Vice President*  
Dave Casale, *Trustee*

[Northgreenbushcommon.org](http://Northgreenbushcommon.org)

## **Senior Citizen Tax Exemption**

Partial tax exemption is offered to persons who are 65 years of age or older with limited incomes. The property owners must file an application annually, in the County assessor's office by March 1<sup>st</sup> before the day for filing the final assessment roll or such other times as may be hereinafter fixed by law. If you have any questions regarding the senior citizen tax exemption, please call the Assessor's Office at 518-283-6175.

## **Transportation Requests**

Public School **Transportation Requests** are due in the District Office by **June 1<sup>st</sup>**



## **VOTER INFORMATION**

### **When and where is the vote?**

**TUESDAY, MAY 19 · 2 pm – 8 pm**  
Little Red Schoolhouse

### **Who is eligible to vote?**

Anyone who is a U.S. citizen, 18 years or older and is a resident of the North Greenbush Common School District for at least 30 days prior to the vote.

### **How can I vote by absentee ballot?**

Qualified district residents who are unable to go to the polls on May 19, can cast their vote by absentee ballot. To request an application for an absentee ballot, please call the District Clerk at 518-283-6748 or email [ameister@northgreenbushcommon.org](mailto:ameister@northgreenbushcommon.org) no later than May 12, 2026.

**Absentee ballots must be received  
by 3:00 pm on May 19, 2026.**