

## FY2026 Budget Hearing

May 7, 2025



## Agenda

- ❖ Budget & Revenues
- ❖ Programs & Staffing

## Total Budget

	FY2025	FY2026	\$ Chg	% Chg
<b>General Support</b>	\$11,602,828	\$11,904,769	\$301,941	2.6%
<b>Instruction</b>	\$54,659,644	\$55,872,860	\$1,213,216	2.2%
<b>Transportation</b>	\$5,098,551	\$5,535,934	\$437,383	8.6%
<b>Undistributed</b>	\$35,818,973	\$36,991,957	\$1,172,984	3.3%
<b>Total</b>	<b>\$107,179,996</b>	<b>\$110,305,520</b>	<b>\$3,125,524</b>	<b>2.9%</b>

## Functional Area: General Support

	FY2025	FY2026	\$ Chg	% Chg
<b>General Support</b>	\$11,602,828	\$11,904,769	\$301,941	2.6%

- ❖ Board of Education
- ❖ Superintendent's Office
- ❖ Business Office
- ❖ Human Resources
- ❖ Public Information
- ❖ Audit & Legal Services
- ❖ Central Data Management
- ❖ Facilities Operations
- ❖ BOCES Administration
- ❖ Liability Insurance

## General Support: Breakdown

	FY2025	FY2026	\$ Chg	% Chg
Central Offices	\$1,736,013	\$1,765,546	\$29,533	1.7%
Facilities	\$7,157,983	\$7,337,885	\$179,902	2.5%
District Services	\$2,708,832	\$2,801,338	\$92,506	3.4%
<b>Total</b>	<b>\$11,602,828</b>	<b>\$11,904,769</b>	<b>\$301,941</b>	<b>2.6%</b>

## General Support: Facilities

Facilities	FY2025	FY2026	\$ Chg	% Chg
Operations	\$4,995,174	\$5,136,574	\$141,400	2.8%
Maintenance	\$1,921,499	\$1,929,111	\$7,612	0.4%
Building Security	\$241,310	\$272,200	\$30,890	12.8%
	<b>\$7,157,983</b>	<b>\$7,337,885</b>	<b>\$179,902</b>	<b>2.5%</b>

Operations	FY2025	FY2026	\$ Chg	% Chg
Utilities: Elec & Gas	\$1,414,000	\$1,481,125	\$67,125	4.7%

## Functional Area: Instruction

	FY2025	FY2026	\$ Chg	% Chg
<b>Instruction</b>	\$54,659,644	\$55,872,860	\$1,213,216	2.2%

- ❖ Building Supervision
- ❖ Professional Development
- ❖ Teaching- Regular Education
- ❖ Teaching- Special Education
- ❖ Guidance Services
- ❖ Library Services
- ❖ Occupational Education
- ❖ Summer School/ Adult Ed
- ❖ Psychological/Social Work
- ❖ Nurse/Health Services
- ❖ Co-curricular Activities
- ❖ Interscholastic Athletics

## Instruction- Select Categories

	FY2025	FY2026	\$ Chg	% Chg
<b>Regular Education</b>	\$29,348,315	\$29,497,484	\$149,169	0.5%
<b>Special Education</b>	\$12,372,225	\$13,072,118	\$699,893	5.7%
<b>Continuing Edu.</b>	\$147,750	\$260,592	\$112,842	76.4%
<b>Computer Aided</b>	\$1,511,601	\$1,456,474	-\$55,127	-3.6%
<b>Nursing</b>	\$926,859	\$961,183	\$34,324	3.7%
<b>Athletics</b>	\$881,048	\$920,005	\$38,957	4.4%

## Functional Area: Student Transportation

	FY2025	FY2026	\$ Chg	% Chg
<b>Transportation</b>	\$5,098,551	\$5,535,934	\$437,383	8.6%

Description	FY2025	FY2026	\$ Chg	% Chg
Operations	\$4,432,931	\$4,697,543	\$264,612	6.0%
Bus Garage	\$165,620	\$163,391	-\$2,229	-1.3%
Contracted (SPED/MV)	\$500,000	\$675,000	\$175,000	35.0%
<b>Total</b>	<b>\$5,098,551</b>	<b>\$5,535,934</b>	<b>\$437,383</b>	<b>8.6%</b>

## Functional Area: Undistributed

	FY2025	FY2026	\$ Chg	% Chg
<b>Undistributed</b>	\$35,728,797	\$36,935,957	\$1,207,160	3.4%

Undistributed includes benefits, debt service and interfund transfers.

## Functional Area: Employee Benefits

Benefits	FY2025	FY2026	\$ Chg	% Chg
Retirement	\$9,641,747	\$9,847,430	\$205,683	2.1%
Medical Insurance	\$18,578,927	\$19,730,060	\$1,151,133	6.2%
All Other	\$290,975	\$301,225	\$10,250	3.5%
<b>Total</b>	<b>\$28,511,649</b>	<b>\$29,878,715</b>	<b>\$1,367,066</b>	<b>4.8%</b>

- ❖ Retirement- ERS and TRS Pension Payments, Social Security
- ❖ Medical Insurance: Health and Dental Insurance
- ❖ All Other: Workers' Comp, Unemployment, Life, & Disability

## Functional Area: Debt Service and Transfers

	FY2025	FY2026	\$ Chg	% Chg
Debt- BANs / Lease	\$1,072,384	\$1,090,684	\$18,300	1.7%
Capital- BANs/Bonds	\$5,892,364	\$5,671,058	-\$221,306	-3.8%
Other Fund Transfers	\$262,000	\$268,400	\$6,400	2.4%
<b>Total</b>	<b>\$7,226,748</b>	<b>\$7,030,142</b>	<b>-\$196,606</b>	<b>-2.7%</b>

Decrease due to final payment made last year on bond issued in 2004.

Next bond to be paid off will be in fiscal year 2026-27.

## Total Budget

	FY2025	FY2026	\$ Chg	% Chg
<b>General Support</b>	\$11,602,828	\$11,904,769	\$301,941	2.6%
<b>Instruction</b>	\$54,659,644	\$55,872,860	\$1,213,216	2.2%
<b>Transportation</b>	\$5,098,551	\$5,535,934	\$437,383	8.6%
<b>Undistributed</b>	\$35,818,973	\$36,991,957	\$1,172,984	3.3%
<b>Total</b>	<b>\$107,179,996</b>	<b>\$110,305,520</b>	<b>\$3,125,524</b>	<b>2.9%</b>

## 3- Part Budget Format

	FY2025	FY2026	\$ Chg	% Chg
<b>Administration</b>	\$11,000,225	\$11,422,754	\$422,529	3.8%
<b>Program</b>	\$80,335,864	\$82,956,456	\$2,620,592	3.3%
<b>Capital</b>	\$15,843,907	\$15,926,310	\$82,403	0.5%
<b>Total</b>	<b>\$107,179,996</b>	<b>\$110,305,520</b>	<b>\$3,125,524</b>	<b>2.9%</b>

**Administration:**

+ Central Offices, + District Services, + Bldg Supervision & Curriculum Dev, + Employee Benefits  
- Facilities

**Program:**

+ Instruction, + Transportation, + Transfer to Special Aid Fund/School Lunch, + Employee Benefits  
- Bldg Supervision & Curriculum Dev,

**Capital:**

+ Facilities, + Debt Service, + Transfers to Debt Service/Capital, + Employee Benefits

## Total Revenue

Revenues	FY2025	FY2026	\$ Chg	% Chg
Property Taxes	\$60,420,920	\$63,103,578	\$2,682,658	4.4%
PILOTS	\$3,580,380	\$2,856,061	-\$724,319	-20.2%
State Aid	\$38,315,996	\$39,350,381	\$1,034,385	2.7%
Tuitions / Fed Aid	\$796,500	\$710,500	-\$86,000	-10.8%
Miscellaneous	\$2,516,200	\$2,485,000	-\$31,200	-1.2%
Fund Balance	\$1,550,000	\$1,800,000	\$250,000	16.1%
<b>Total</b>	<b>\$107,179,996</b>	<b>\$110,305,520</b>	<b>\$3,125,524</b>	<b>2.9%</b>

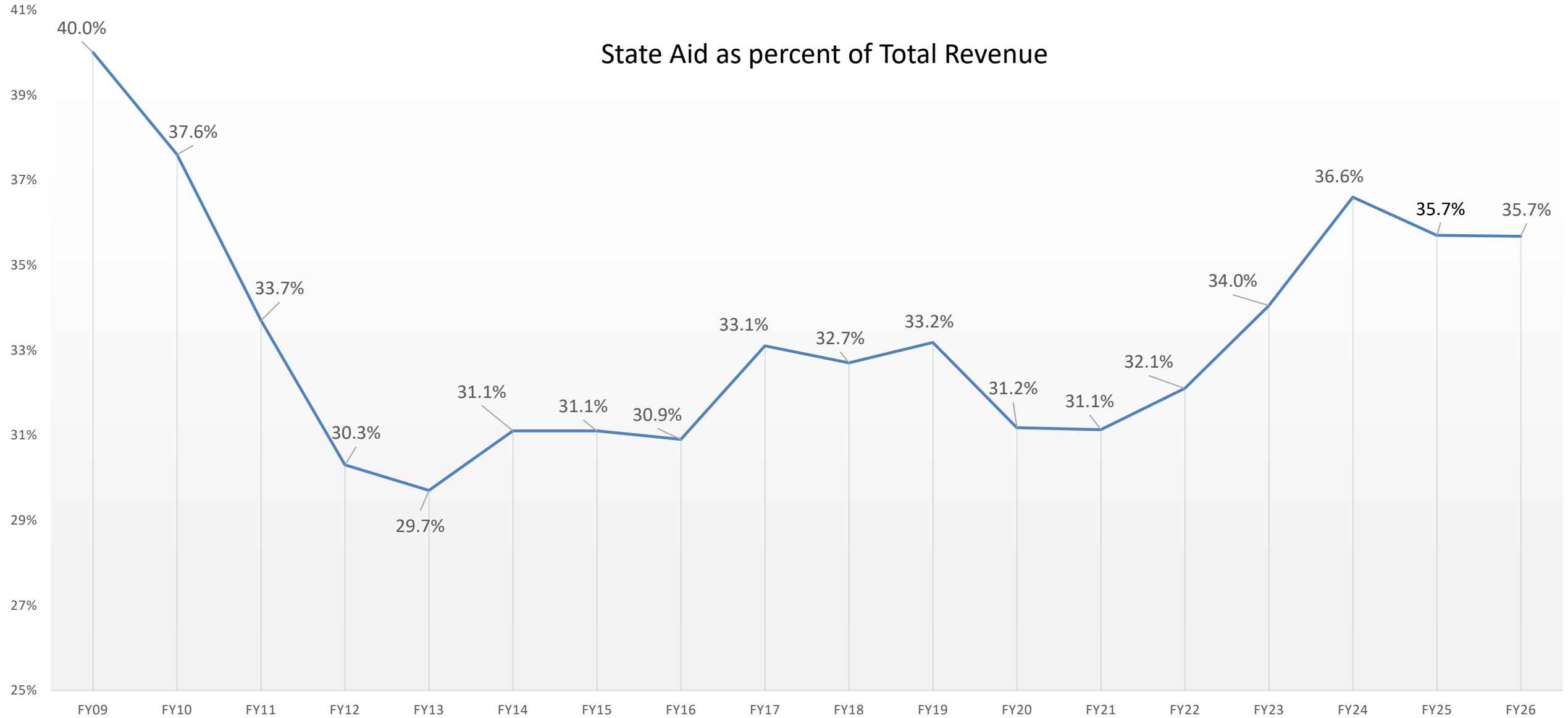


## State Aid

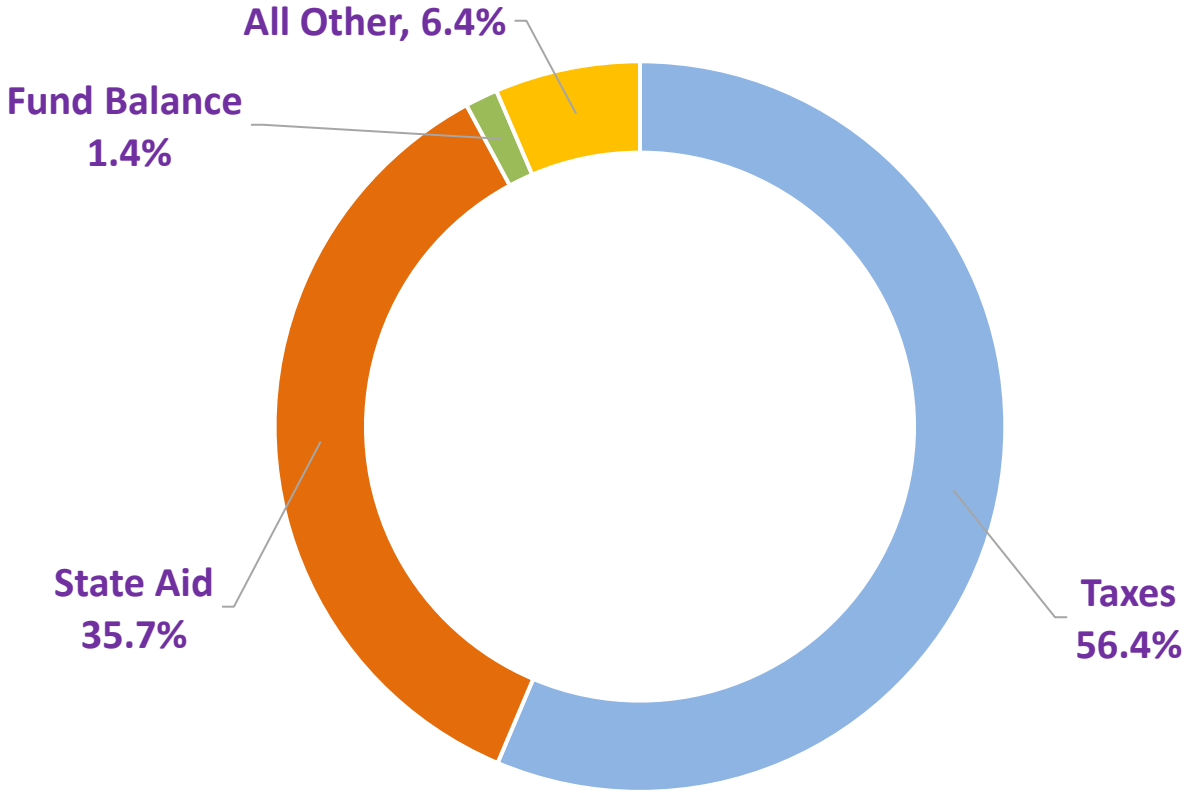
State Aid	FY2025	FY2026	\$ Chg	% Chg
Foundation	\$26,078,374	\$26,599,941	\$521,567	2.0%
BOCES	\$2,039,865	\$2,198,715	\$158,850	7.8%
Excess Cost	\$1,150,551	\$1,188,136	\$37,585	3.3%
Categorical	\$380,364	\$373,161	-\$7,203	-1.9%
Transportation	\$4,542,315	\$4,844,742	\$302,427	6.7%
Building	\$4,124,527	\$4,145,686	\$21,159	0.5%
<b>Total</b>	<b>\$38,315,996</b>	<b>\$39,350,381</b>	<b>\$1,034,385</b>	<b>2.7%</b>



### State Aid as percent of Total Revenue



## Revenue Sources - FY2026



## District Revenues:

### ***Tax Base Growth (New Construction):***

*Adds to the tax base and distributes the tax levy over more property value.*

*The higher the better for current property owners.*

#### **BSCSD Tax Base Growth Factor**

FY2020	3.12%
FY2021	2.79%
FY2022	1.77%
FY2023	1.51%
FY2024	2.21%
FY2025	2.04%
<b>FY2026</b>	<b>2.40%</b>



**Good  
News!**

## Estimated Tax Rates

Town	2024-25	2025-26	\$ Chg	% Chg
Milton	\$20.72	\$20.65	-\$0.07	-0.3%
Malta	\$13.05	\$12.49	-\$0.56	-4.3%
Ballston	\$19.88	\$19.68	-\$0.20	-1.0%
Charlton	\$25.60	\$25.50	-\$0.10	-0.4%

Estimated rates are shown. Actual rates are set in August.

A decrease in a tax rate does not necessarily mean a decrease in taxes to be paid. All towns are showing significant assessment increases and/or equalization rate decreases.

In addition, the STAR exemptions are decreasing.

## Tax Levy Cap Calculation- Cap vs Actual

Year	Allowable Levy	Actual Levy	Allowable but Unlevied
2017-18	5.6%	2.9%	\$1,275,294
2018-19	6.9%	2.7%	\$2,030,758
2019-20	4.9%	3.3%	\$825,962
2020-21	6.7%	3.5%	\$1,661,371
2021-22	4.3%	1.5%	\$1,259,420
2022-23	4.6%	2.9%	\$1,173,320
2023-24	7.0%	3.1%	\$2,180,271
2024-25	5.5%	4.1%	\$771,186
2025-26	5.2%	4.4%	\$440,265

## Propositions

**School Vehicles      \$1,327,000**

- Seven Buses
- Bus Repair Vehicle

**School Vehicle      \$273,000**

- One Electric Bus

Cost:      \$481,000  
Grants:    -\$208,000  
Net Cost:   \$273,000

**Public Library      \$64,610**

- Pass Through Only

NOTE: EV Bus charger to be installed at Bus Garage via Capital Outlay project and grant funding.

## District Priorities

### Identified District Priorities:

- Family/Community Engagement
- Multi-Tiered Systems of Support
- Addressing Chronic Absenteeism
- Curriculum/Instruction/Assessment
- Diversity, Equity, Inclusion, and Belonging
- Student & Staff Safety

## Budget Drivers:

- NYS Foundation Aid
- Global PILOT Reduction
- Retirement Incentive

## Budget Priority:

Reallocating some of our current resources to help maintain equitable opportunities for all students

## Program Adjustments:

Conducted a systemic program review with the goal of reallocating resources to better align with District/budget goals and priorities

- Summer School
- Extended School Year

## Positions Absorbed Through Retirement:

- One Administrator
- Three Teaching Assistants
- Five High School Classroom Teachers
- Two Middle School Classroom Teachers
- One Elementary Librarian

## Retired Positions Replaced:

- One Teaching Assistant
- Three High School Classroom Teachers
- One Elementary Classroom Teacher
- One Elementary School Counselor

**WE ARE  
COMMITTED TO  
MAXIMIZING  
THE SUCCESS OF  
OUR STUDENTS**

**We are  
committed to  
making our  
students feel  
safe in our  
buildings and on  
our grounds**

**We are  
committed to  
prioritizing  
student, family,  
and community  
engagement**



**We are  
committed to  
delivering high  
quality  
curriculum and  
instruction to  
our students**

**We are committed  
to building our  
students'  
leadership capacity  
across the District  
and Region**

## Annual Budget Vote and Election

May 20<sup>th</sup>