



2026-27 BUDGET DEVELOPMENT

Proposed Budget

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Assistant Superintendent for Business
Glens Falls City School District | April 21, 2026

GF NATION: CONNECT, CREATE, BELONG!

Glens Falls City Schools serves as a cornerstone of the community, providing a rich educational experience in a historic and welcoming environment.

- ✓ Comprehensive PK-12 academic programs
- ✓ Small class sizes for personalized learning
- ✓ Dedicated faculty and staff



CORE EDUCATIONAL VALUES



Character

Encouraging every student to reach their full potential through challenging coursework and personal growth.



Excellence

Maintaining high standards in academics, athletics, and the arts throughout the district.



Community

Creating a diverse and welcoming environment where every student belongs and contributes.

BY THE NUMBERS

\$60,782,223

2025-26 APPROVED BUDGET

District Profile

1925+

Total Students

84%

Graduation Rate



EXPENDITURE: RETIREMENT SYSTEMS

Retirement System	2025-26 Rate	2026-27 (Est.)	Impact
Teacher Retirement (TRS)	9.59%	8.24%	Decrease
Employee Retirement (ERS)	16.5%	17.6%	Increase

EXPENDITURE PROJECTIONS

Key Budgetary Drivers



ERS Contribution Rates

17.6% of Payroll



Health Insurance

4.7%



Contractual Salaries

2% to 4%



Preliminary Note: Preliminary conservative projections are based on current employment contracts. Additionally, the WSWHE Health Insurance Trust set the rate increase at 4.7% of health insurance premiums.

PROPERTY TAX LEVY CAP

Local Revenue Calculation

NYS utilizes a multi-step formula to determine the tax levy limit. This is **NOT** a simple "2% Cap."

- ✓ Adjusts for local growth and inflation
- ✓ Estimated GFSD Limit: **2.13%**
- ✓ Estimated Revenue: **\$526,210**

Interest Income Note

Revenue from Interest is projected to **decrease** in line with Federal Reserve trends.

PROPERTY TAX LEVY CAP

Tax Cap Calculation

$$\begin{array}{r}
 \text{Prior Year Tax Levy} \\
 \times \\
 \text{Tax Base Growth Factor, if any (Tax \& Finance)} \\
 + \\
 \text{PILOTS Receivable During Prior Year (22-23)} \\
 - \\
 \text{Taxes Levied For Exemptions During Prior Year} \\
 = \\
 \text{Adjusted Prior Year Tax Levy} \\
 \times \\
 \text{Allowable Growth Factor (Lesser of 2\% or} \\
 \text{CPI)} \\
 - \\
 \text{PILOTS Receivable In The Coming Year} \\
 + \\
 \text{Available Carryover, If Any} \\
 = \\
 \text{"TAX LEVY LIMIT"} \\
 + \\
 \text{Coming School Year Exemptions} \\
 = \\
 \text{"MAXIMUM ALLOWABLE TAX LEVY"}
 \end{array}$$

2026-2027 Tax Cap Calculation

Prior Year Tax Levy (2025-26)	\$24,682,600
Tax Levy Base Growth Factor	1.0003
Prior year PILOT	219,234
Prior Year Exclusions (capital levy, court orders)	683,040
Adjusted Prior Year Levy	24,226,199
Allowable Growth Factor (lesser of CPI or 2%)	1.0200
PILOTS for Coming Year	336,421
Available Carry-Over	---
TAX LEVY LIMIT	24,374,302
Coming School Year Exclusions (capital levy, court orders, pension)	834,509
MAXIMUM ALLOWABLE LEVY	\$25,208,811
Dollar increase	
Percentage increase	2.13%

REVENUE: STATE AID IMPACT



Foundation Aid

Projected increase of **1% (\$192,978)** based on current proposals.



Total State Aid

Overall projected increase of **2.0% (\$561,383)** to support operations (Includes Foundation Aid & Building Aid).



2026-27 Projected Revenues

	2025-2026 Approved	2026-2027 Projected	Budget \$ Variance	% Variance
Projected Revenues before FB				
State Aid	28,475,639	29,037,022	561,383	1.97%
Tax Levy	24,682,600	25,208,811	526,211	2.13%
Other	3,778,585	3,609,748	(168,837)	-4.47%
Total Revenue Before Fund Balance	56,936,824	57,855,581	918,757	-0.36%
Appropriated Fund Balance				
- Appropriated for Capital/Debt	565,409	200,000	(365,409)	-
- Appropriated ERS Reserve	600,000	600,000	-	0.00%
- Appropriated Unassigned FB	2,680,000	2,500,000	(180,000)	-6.72%
Total Appropriated Fund Balance	3,845,409	3,300,000	(545,409)	-14.18%
Grand Total Revenue	60,782,233	61,155,581	373,348	0.61%



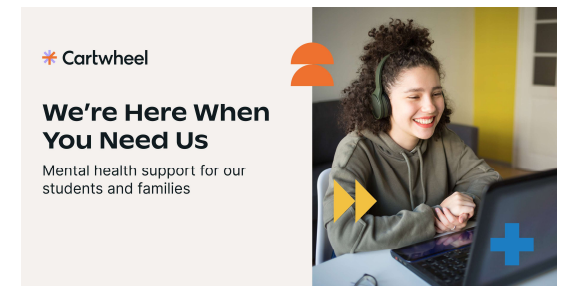
2026-2027 Projected Expenditures

Expense Category	2025-2026 Approved	2026-2027 Projected	Dollar Variance	Percent Variance
Salaries	28,157,617	27,779,297	(378,320)	-1.34%
Equipment	961,072	823,752	(137,319)	-14.29%
Contractual	6,557,323	6,852,306	294,983	4.50%
BOCES	5,530,449	5,817,498	287,050	5.19%
Materials & Supplies	1,550,313	1,662,565	112,252	7.24%
Debt Service	4,698,207	4,467,025	(231,182)	-4.92%
Employee Benefits	13,127,242	13,403,137	275,895	2.10%
Interfund Transfers	200,000	350,000	150,000	75.00%
Total Expenditures	<u>60,782,223</u>	<u>61,155,581</u>	<u>373,358</u>	<u>0.61%</u>

2026–27 Budget Highlights: Supporting District Strategic Planning Initiatives

✓ Wellness & Enrichment

- Continued investment in **school-based mental health** has expanded access through strong partnerships with Behavioral Health Services North, St. Anne Institute, and other providers. **Our continued investment in Cartwheel has significantly reduced barriers to care by providing rapid intake and access to services following a referral.** Referrals can be initiated by staff, families, or students, ensuring timely, student-centered support when it is needed most.
- Swim lesson safety program for Elementary Students
- Enhanced support for Arts in Education funds for academic enrichments



2026–27 Budget Highlights: Supporting District Strategic Planning Initiatives

✓ Wellness & Enrichment

- Continued support for consultations with behavioral support specialist servicing students in k-12 in both general education and special education to focus on behavior.
- Special Education Sensory Pathways at each elementary school.



2026–27 Budget Highlights: Supporting District Strategic Planning Initiatives

✓ Student Achievement

- Investment in the **9th Grade Support (9GS) Model** has strengthened the critical transition to high school, with a targeted focus on students at risk of not graduating. The model provides dedicated daily support time with a classroom teacher and consistent team-based monitoring, resulting in 10 identified students currently passing all core courses and on track for on-time graduation. We are hoping to expand this model to 10th grade for the 26-27 school year.
- Expansion of the **Branching Minds** data dashboard has enhanced our MTSS framework by integrating academic, attendance, and behavioral data into one system. This allows teams to identify needs earlier, respond more effectively, and ensure no student falls through the cracks.



2026–27 Budget Highlights: Supporting District Strategic Planning Initiatives

✓ Student Achievement

- Use of **SchoolLinks** has expanded student access to individualized 4-year course planning, helping students better understand: Graduation requirements, Multiple post-secondary pathways, Connections between coursework and career/college goals
- **Professional Learning Community (PLC)** work with ***Solution Tree***, Teachers across all grade levels and departments have collaborated to identify essential standards and continue to develop common formative assessments to accurately measure student learning.
- Smart Schools Bond Act – Student Chromebook device replacement and Mac Lab Computer replacement.



2026–27 Budget Highlights: Supporting District Strategic Planning Initiatives

✓ Safety

- Within the Branching Minds platform, the addition of the **Canopy** tool has strengthened our approach to student safety. This tool ensures consistent, timely, and documented Threat and Risk (self-harm) assessments across the district. It also allows information to follow students over time, providing a more comprehensive view to support informed decision-making and intervention.
- Upgrades to Grounds and additional **Evolv** detection/scanner stations at the Middle School and High School entrance.



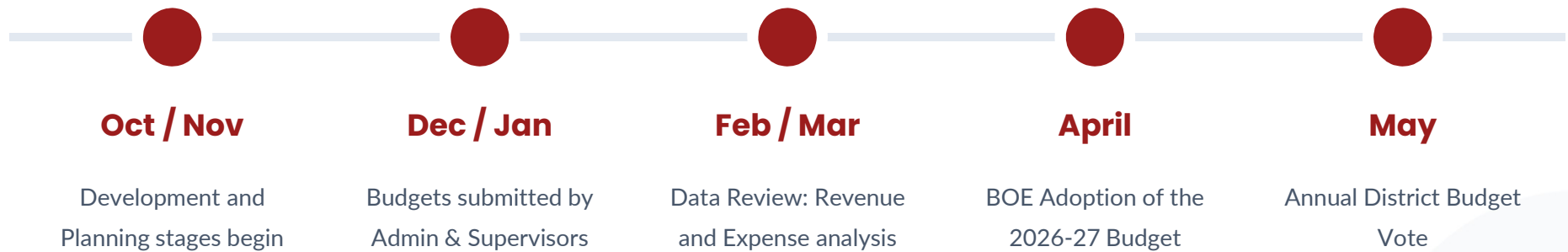
BUS PURCHASES

2026-27 Bus Purchase within the budget-
authorize the purchase of 3 new 64 passenger
diesel buses .

- ✓ Total cost of the purchase is \$563,573.49
- ✓ Proposed bus purchase will utilize the aid received on previous years bus purchases and budgetary revenues.



BUDGET PROCESS TIMELINE





Any Questions?

Glens Falls City School District educates, supports, and inspires all students to become productive and engaged members of their community.

Glens Falls City School District
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