

FY2027 Budget Hearing

High School Library

6:00 pm - May 6, 2026



Agenda

- ❖ Budget & Revenues
- ❖ Programs & Staffing

Total Budget

	FY2026	FY2027	\$ Chg	% Chg
General Support	\$11,904,769	\$12,320,393	\$415,624	3.5%
Instruction	\$55,872,860	\$57,490,582	\$1,617,722	2.9%
Transportation	\$5,535,934	\$5,924,697	\$388,763	7.0%
Undistributed	\$36,991,957	\$38,007,316	\$1,015,359	2.7%
Total	\$110,305,520	\$113,742,988	\$3,437,468	3.1%

Functional Area: General Support

	FY2026	FY2027	\$ Chg	% Chg
General Support	\$11,904,769	\$12,320,363	\$415,594	3.5%

- ❖ 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

	FY2026	FY2027	\$ Chg	% Chg
Central Offices	\$1,765,546	\$1,837,005	\$71,459	4.0%
Facilities	\$7,337,885	\$7,381,044	\$43,159	0.6%
District Services	\$2,801,338	\$3,102,314	\$300,976	10.7%
Total	\$11,904,769	\$12,320,363	\$415,594	3.5%

General Support: Facilities

Facilities	FY2026	FY2027	\$ Chg	% Chg
Operations	\$5,136,574	\$5,231,595	\$95,021	1.8%
Maintenance	\$1,929,111	\$1,864,449	-\$64,662	-3.4%
Building Security	\$272,200	\$285,000	\$12,800	4.7%
	\$7,337,885	\$7,381,044	\$43,159	0.6%

Operations	FY2026	FY2027	\$ Chg	% Chg
Utilities: Elec & Gas	\$1,481,125	\$1,462,450	-\$18,675	-1.3%

Functional Area: Instruction

	FY2026	FY2027	\$ Chg	% Chg
Instruction	\$55,872,860	\$57,490,582	\$1,617,722	2.9%

- ❖ 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

	FY2026	FY2027	\$ Chg	% Chg
Regular Education	\$29,497,484	\$29,720,163	\$222,679	0.8%
Special Education	\$13,072,118	\$13,887,113	\$814,995	6.2%
Continuing Edu.	\$260,592	\$281,395	\$20,803	8.0%
Computer Aided	\$1,456,474	\$1,545,871	\$89,397	6.1%
Nursing	\$961,183	\$971,615	\$10,432	1.1%
Athletics	\$920,005	\$965,940	\$45,935	5.0%

Functional Area: Student Transportation

Description	FY2026	FY2027	\$ Chg	% Chg
Operations	\$4,697,543	\$5,083,581	\$386,038	8.2%
Bus Garage	\$163,391	\$166,116	\$2,725	1.7%
Contracted (SPED/MV)	\$675,000	\$675,000	\$0	0.0%
Total	\$5,535,934	\$5,924,697	\$388,763	7.0%

Functional Area: Undistributed

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

Undistributed includes benefits, debt service and interfund transfers.

Functional Area: Employee Benefits

Benefits	FY2026	FY2027	\$ Chg	% Chg
Retirement	\$9,847,430	\$9,722,500	-\$124,930	-1.3%
Medical Insurance	\$19,730,060	\$20,769,300	\$1,039,240	5.3%
All Other	\$301,225	\$291,065	-\$10,160	-3.4%
Total	\$29,878,715	\$30,782,865	\$904,150	3.0%

- ❖ 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

	FY2026	FY2027	\$ Chg	% Chg
Debt- BANs / Lease	\$1,090,684	\$1,314,519	\$223,835	20.5%
Capital- Bonds	\$5,771,058	\$5,646,432	-\$124,626	-2.2%
Other Fund Transfers	\$195,500	\$205,500	\$10,000	5.1%
Total	\$7,057,242	\$7,166,451	\$109,209	1.5%

Total Budget

	FY2026	FY2027	\$ Chg	% Chg
General Support	\$11,904,769	\$12,320,393	\$415,624	3.5%
Instruction	\$55,872,860	\$57,490,582	\$1,617,722	2.9%
Transportation	\$5,535,934	\$5,924,697	\$388,763	7.0%
Undistributed	\$36,991,957	\$38,007,316	\$1,015,359	2.7%
Total	\$110,305,520	\$113,742,988	\$3,437,468	3.1%

3- Part Budget Format

	FY2026	FY2027	\$ Chg	% Chg
Administration	\$11,422,754	\$12,046,864	\$624,110	5.5%
Program	\$82,956,456	\$85,524,745	\$2,568,289	3.1%
Capital	\$15,926,310	\$16,171,379	\$245,069	1.5%
Total	\$110,305,520	\$113,742,988	\$3,437,468	3.1%

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

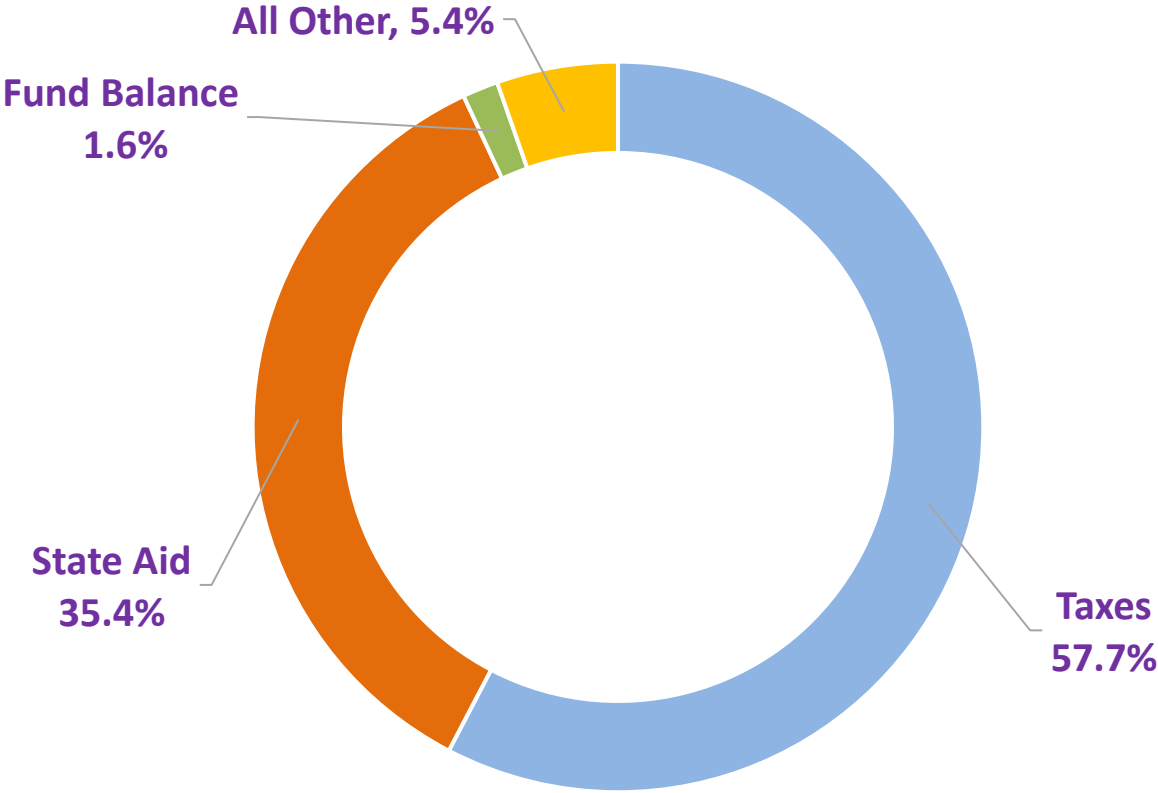
Revenues	FY2026	FY2027	\$ Chg	% Chg	
Property Taxes	\$63,103,578	\$65,590,400	\$2,486,822	3.9%	
PILOTS	\$2,856,061	\$2,443,742	-\$412,319	-14.4%	←
State Aid	\$39,350,381	\$40,247,757	\$897,376	2.3%	
Tuitions / Fed Aid	\$710,500	\$1,126,089	\$415,589	58.5%	←
Miscellaneous	\$2,485,000	\$2,535,000	\$50,000	2.0%	
Fund Balance	\$1,800,000	\$1,800,000	\$0	0.0%	
Total	\$110,305,520	\$113,742,988	\$3,437,468	3.1%	

State Aid

State Aid	FY2026	FY2027	\$ Chg	% Chg
Foundation	\$26,599,941	\$27,328,069	\$728,128	2.7%
BOCES	\$2,198,715	\$2,300,000	\$101,285	4.6%
Excess Cost	\$1,188,136	\$1,116,343	-\$71,793	-6.0%
Categorical	\$373,161	\$368,888	-\$4,273	-1.1%
Transportation	\$4,844,742	\$5,078,000	\$233,258	4.8%
Building	\$4,145,686	\$4,056,457	-\$89,229	-2.2%
Total	\$39,350,381	\$40,247,757	\$897,376	2.3%



Revenue Sources- FY2027



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

FY2021	2.79%
FY2022	1.77%
FY2023	1.51%
FY2024	2.21%
FY2025	2.04%
FY2026	2.40%
FY2027	1.38%

Estimated Tax Rates

Town	2025-26	2026-27	\$ Chg	% Chg
Milton	\$20.90	\$20.34	-\$0.56	-2.7%
Malta	\$12.65	\$12.33	-\$0.32	-2.5%
Ballston	\$19.92	\$21.92	\$2.00	10.0%
Charlton	\$25.82	\$25.17	-\$0.65	-2.5%

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%	1.9%	\$1,259,420
2022-23	4.6%	2.5%	\$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
2026-27	4.3%	3.9%	\$202,609

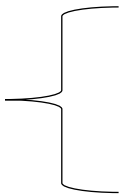
Propositions

School Vehicles \$1,620,100

- Nine Buses
- Two Plow Trucks/One Backhoe

School Vehicle \$295,000

- One Electric Bus



Cost:	\$515,000
Grants:	<u>-\$220,000</u>
Net Cost:	\$295,000

Public Library \$65,902

- Pass Through Only

**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**

Our Goal: A Meaningful Diploma for All Students



DISTRICT PRIORITIES

Objective: To identify both short and long term goals that result in positive outcomes for our students

Identified Priorities:

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

KEY BUDGET QUESTIONS:

- What can we do to make the school and classroom experience more engaging and relevant for students?
- How can we leverage educational change to our advantage that might otherwise present barriers?
- What can be done to ensure equitable outcomes for all students in helping them reach their full potential?

FISCAL FRAMEWORKS:

1. Our district is committed to providing the best opportunities aimed at supporting our students as they strive to reach their full potential, while we maintain cost-effective practices and leverage existing resources.
2. Our district is committed to preserving and improving quality programs and services for students through innovative practices.
3. Our district is committed to the thoughtful allocation of all of our resources in order to maximize the return on our investment.

FY2027 – BUDGET PRIORITIES

- Reallocating some of our current resources to support equitable opportunities for all students.
- Continuing to systemize the development of professional development opportunities for staff.
- Continued improvement of our district facilities to ensure a safe and secure campus for our students and staff.

FY2027 – BUDGET PRIORITIES

- Bridging learning gaps and continuing to provide sustainable supports through responsible resource allocation practices.
- Providing support for the continued implementation of the K-12 Multi-Tiered System of Support (MTSS) program.
- Continuing to support the implementation of the elementary reading, math, science, social studies, and social emotional learning curriculum.

Budget Drivers:

- NYS Foundation Aid
- Global PILOT Reduction
- Health Insurance
- BSTA Retirement Incentive

Staffing Update

- 18 teacher retirements (all positions will be replaced/filled)

Three positions will be reallocated:

- | | | |
|-----------------------|---|---------------------------------|
| • High School Math | → | High School Business |
| • Elementary Art | → | High School Art |
| • High School Spanish | → | Malta Ave 5 th Grade |

Two additional positions added:

- Middle School 12:1 teacher
- Middle School ENL teacher

FY2027 Budget Goals



Budget Goal:

Bridge learning gaps and continue to provide sustainable supports through responsible resource allocation practices

Budget Result:

- Providing support for the continued implementation of the K-12 Multi-Tiered System of Support (MTSS) program
- Continued support for elementary reading, math, science, social studies, and social emotional learning curriculum
- Additional Middle School ENL teacher

Budget Goal:

Maintain support for Career and Technical Education opportunities

Budget Result:

- Proposed budget includes funding for 78 students to attend BOCES/CTE programming (70 students currently attending this year)
- Maintain all in-District CTE offerings/additional CHS courses:
 - CHS Carpentry and Masonry
 - CHS Electrical Principles – House Wiring
 - CHS Video Studio Production

Budget Goal:

Continue to maintain and enhance learning opportunities for our special education students

Budget Result:

- Current levels of support for our students maintained/increased where necessary
- In-District Extended School Year (ESY) program
- Integrated Co-Teaching (ICT) - K
- Additional 12:1 classroom at the Middle School

Budget Goal:

Provide dynamic and innovative learning environments that center on opportunities for engagement

Budget Result:

- Continuing to systemize the development of professional development opportunities for all staff
- Areas of focus include: Curriculum and Instruction, Student Chronic Absenteeism, Staff/Student Wellness, Restorative Practices, Special Education, Diversity, Equity, Inclusion, and Belonging

Budget Goal:

Provide rich extracurricular opportunities that enhance the overall learning experience for students across our District

Budget Result:

- Maintain support for the arts across the District
- Maintain support for all athletic teams and programs
- Creation of Modified 9 Girls Flag Football team
- Maintain support for all student clubs and activities

Budget Goal:

Continue to improve our district facilities to ensure a safe and secure campus for our staff, students, and community members

Budget Result:

- Maintain funding for two School Resource Officers
- Maintain funding to enhance/improve our current infrastructure
- Maintain cybersecurity funding

Upcoming Budget Presentations/Dates

- May 4th – ~~Secondary Staff~~
- May 5th – ~~Meet the Candidates – 6:00pm~~
- May 6th – ~~Budget Hearing – 6:00pm~~
- May 7th – Town of Ballston – 6:00pm
- May 11th – Elementary Staff
- May 12th – Town of Milton – 6:00pm
- May 13th – Town of Malta – 6:00pm
- May 19th – Budget Vote – 7:00am-9:00pm

A close-up photograph of a child's hands and face, focused on drawing. The child is wearing a grey sweater with orange cuffs and is holding a red marker. In the foreground, a yellow cup is filled with many colorful markers. The word "Questions" is overlaid in large yellow text.

Questions