

2026–27 Budget Overview, Athletics, and Instructional Programs

Presentation to the
Bethlehem Central School District Board of Education
Wednesday, March 4, 2026



1

ACADEMICS

INSTRUCTIONAL AND ASSESSMENT PRACTICES THAT ARE ALIGNED TO A STRONG AND RELEVANT CURRICULUM.



2

CHARACTER

POSITIVE CHARACTER TRAITS ARE ESSENTIAL TO BECOMING CONTRIBUTING MEMBERS OF SOCIETY.



3

COMMUNITY

STRENGTHENING FAMILY, SCHOOL AND COMMUNITY PARTNERSHIPS THROUGH TRANSPARENT COMMUNICATION.



4

WELLNESS

ENHANCING SOCIAL-EMOTIONAL WELLNESS AND BALANCE FOR STUDENTS AND STAFF BY SUPPORTING ACTIVE, HEALTHY LIFESTYLES AND PROMOTING POSITIVE BEHAVIOR.

Our mission...

TO EDUCATE AND PREPARE ALL STUDENTS TO REACH THEIR POTENTIAL, DISCOVER THEIR PURPOSE, AND BE ENGAGED COMMUNITY MEMBERS.



BUDGET OVERVIEW

John McPhillips
Chief Business and Financial Officer



2026-27 BUDGET DEVELOPMENT

SUMMARY OF BUDGETED REVENUES

Description	Budget 2025-26	Budget 2026-27
School Taxes - Assumes 0% (Tax Cap allows for 2.61% increase)	\$73,948,637	\$73,948,637
PILOT Payments	3,624,000	3,905,000
State Aid - Increase of \$347,167	34,616,508	34,963,675
Other Revenue	3,719,550	3,494,827
Use of Fund Balance	715,241	
TOTAL - Increase of \$311,797 (0.3%)	\$116,623,936	\$116,312,139



2026-27 BUDGET DEVELOPMENT

BUDGET SUMMARY BY PROGRAM AREA

Description	Baseline 2025-26	Baseline 2026-27
Administrative - 2/25/26	\$4,596,718	\$4,483,003
Instructional Programs - 3/4/26	53,433,328	55,601,979
Transportation - 2/25/26	6,684,202	6,763,619
Operations and Maintenance - 2/25/26	5,850,804	5,998,683
Athletics - 3/4/26	1,325,129	1,393,113
Technology - 2/25/26	3,231,247	3,356,443
Fringe Benefits - 2/25/26	32,305,169	33,751,588
Debt Service - 2/25/26	9,197,339	9,078,909
TOTAL	\$116,623,936	\$120,427,337

2026-27 BUDGET DEVELOPMENT

AS OF 2/25/2026

	Expenditures	Revenue	Gap
Baseline as of 2/26/25	\$120,427,337	\$(116,312,139)	\$4,115,198
Administrative	(192,500)	0	
Transportation	(350,200)	135,000	
Technology	332,000	(317,000)	
Operations and Maintenance	33,500	0	
ADJUSTED BASELINE	\$120,250,137	\$116,494,139	\$3,755,998
CURRENT TAX LEVY INCREASE			5.1%



2026-27 BUDGET DEVELOPMENT

TAX CAP AND TAX LEVY

Description	Budget 2023-24	Budget 2024-25	Budget 2025-26	Budget 2026-27
Allowable Tax Levy Increase %	3.07%	4.15%	1.12%	2.61%
Allowable Tax Levy Increase \$	\$2,126,799	\$2,937,693	\$820,100	\$1,928,611
Allowable Tax Levy	\$71,359,799	\$73,762,658	\$73,948,637	\$75,877,248
Tax Levy Adopted	\$70,824,965	\$73,128,537	\$73,948,637	To Be Determined
Adopted Tax Levy Increase	2.30%	3.25%	1.12%	To Be Determined
Allowable Tax Levy vs. Adopted	\$534,834	\$634,121	\$0	To Be Determined



SOLAR FARM



SOLAR FARM

2.1 MEGAWATT SOLAR ARRAY - 1082 DELAWARE AVENUE



- 20-year lease
- In service since July 2019
- Average production 2.5 MW/year
- Average \$393,000/year in Solar Credits
- Average \$361,000/year maintenance & operation costs



SOLAR FARM

CREDITS AND PAYMENTS

Year	Nautilus Solar Payments	Solar Credits	Profit / (Loss)
2019-2020	\$355,964	\$200,388	\$ (155,576)
2020-2021	\$406,935	\$359,677	\$ (47,257)
2021-2022	\$373,438	\$417,101	\$ 43,663
2022-2023	\$379,420	\$454,299	\$ 74,879
2023-2024	\$344,372	\$481,599	\$ 137,227
2024-2025	\$304,097	\$395,863	\$ 91,766
2025-2026	\$225,469	\$439,776	\$ 214,307
Total	\$2,389,694	\$2,748,702	\$359,008



SOLAR FARM

CREDITS AND PAYMENTS

Year	Estimated Production (KWH)	Minimum Guaranteed 90%	Actual Production (KWH) May - April	Actual vs. Estimated	Actual vs. Minimum Guaranteed
2019-2020	2,757,929	2,482,136	2,140,760	(617,169)	(341,376)
2020-2021	2,744,139	2,469,725	2,886,374	142,235	416,649
2021-2022	2,730,419	2,457,377	2,611,284	(119,135)	153,907
2022-2023	2,716,767	2,445,090	2,658,988	(57,779)	213,898
2023-2024	2,703,183	2,432,865	2,469,084	(234,099)	36,219
2024-2025	2,689,667	2,420,700	2,410,507	(279,160)	(10,193)
2025-2026	2,676,219	2,408,597			



SOLAR FARM

LOST SAVINGS CALCULATION

$$\text{Lost Savings} = (\text{MGO} \times \text{WPR} - \text{AE}) \times \text{RV}$$

Where:

- MGO = Minimum Guaranteed Output
- WPR = Weather Performance Ratio - actual isolation over typical isolation (applies only if the ratio is > 1.00)
- AE = Net Metered Production measured in total kWh delivered by the System over 2 years
- RV = Rate Variance =(ATP - kWh Rate)
 - ATP - Average tariff price, measured in \$/kWh for the applicable 2 year period



ATHLETICS

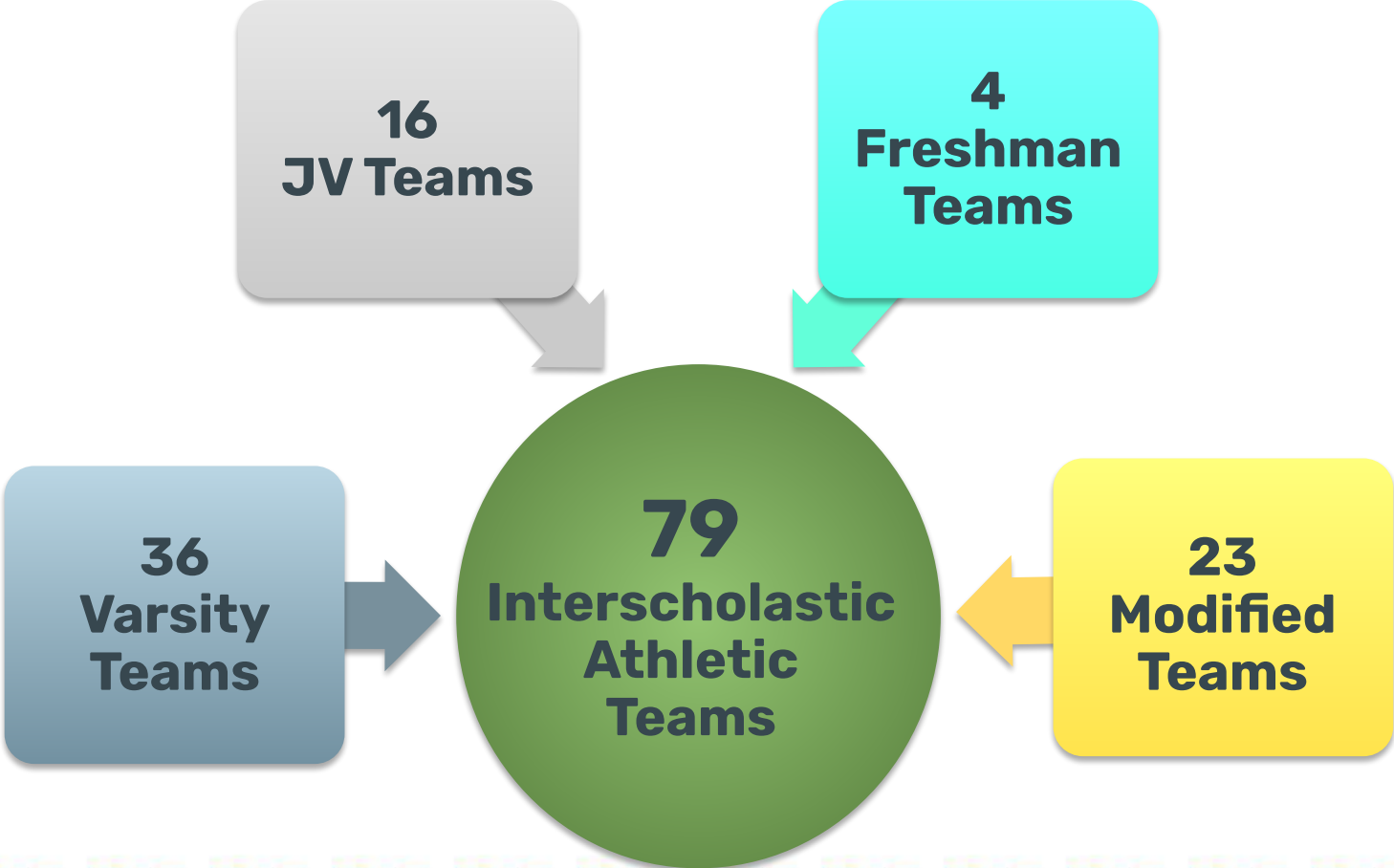
Len Kies

Director of Athletics and Wellness



ATHLETICS

PROGRAM OVERVIEW



ATHLETICS

BUDGET OVERVIEW

Description	2025-26	2026-27
Coaches/Chaperones/Athletic Trainer	\$912,029	\$958,113
Equipment	5,000	5,000
Officials' Fees/Security/Other	260,450	271,000
BOCES/Supplies/Uniforms	144,800	159,000
TOTAL	\$1,322,279	\$1,393,113
INCREASE (5.36%)		\$70,834



ATHLETICS

"OTHER" PROGRAM EXPENDITURES



Officials' Fees

\$85,000



Ice Rental Fees

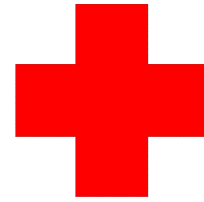
\$27,000



Entry Fees

\$12,000

LIFEGUARD



Lifeguard Fees

\$2,500



Police Coverage

\$21,000



Equipment Reconditioning

\$9,500



ATHLETICS

PROGRAMS AND PARTICIPATION

18 Girls Programs	15 Boys Programs	4 Co-Ed Programs
133 Coaches	27 Volunteer Coaches	
79 Teams		
33 Fall	22 Winter	24 Spring



ADDITIONS



ATHLETICS

ADDITIONS

Description	Cost
Soccer Goals	\$11,000
Gymnastics Springboard and Equipment	20,000
Modified Flag Football	10,000
TOTAL	\$41,000



K-12 INSTRUCTIONAL PROGRAM

GENERAL AND SPECIAL EDUCATION

David Hurst, Ph.D.
Deputy Superintendent



K-12 INSTRUCTIONAL PROGRAM

EXPENDITURE OVERVIEW BY DEPARTMENT (SLIDE 1)

Department	2025-26	2026-27
Curriculum Development	\$305,031	\$379,818
Principals	2,583,528	2,758,478
K-12 Supervisors	938,828	1,035,067
Professional Development/In-Service Training	266,673	263,840
Instructional Program	28,098,236	29,196,953
Career and Technical Education	1,452,578	1,624,298
Home Instruction	40,500	40,500
SUBTOTAL (SLIDE 1)	\$33,685,374	\$35,298,954



K-12 INSTRUCTIONAL PROGRAM

EXPENDITURE OVERVIEW BY DEPARTMENT (SLIDE 2)

Department	2025-26	2026-27
Library	1,089,652	1,125,596
Co-curricular Activities	435,578	268,326
Special Education	\$13,403,268	\$13,808,169
Inclusive Practices and School Climate	105,997	110,237
Counseling / Social Work / Nurses	4,119,344	4,374,110
Psychological Services	594,115	616,587
SUBTOTAL (SLIDE 2)	\$19,747,954	\$20,303,025
TOTAL EXPENDITURES	\$53,433,328	\$55,601,979



K-12 INSTRUCTIONAL PROGRAM

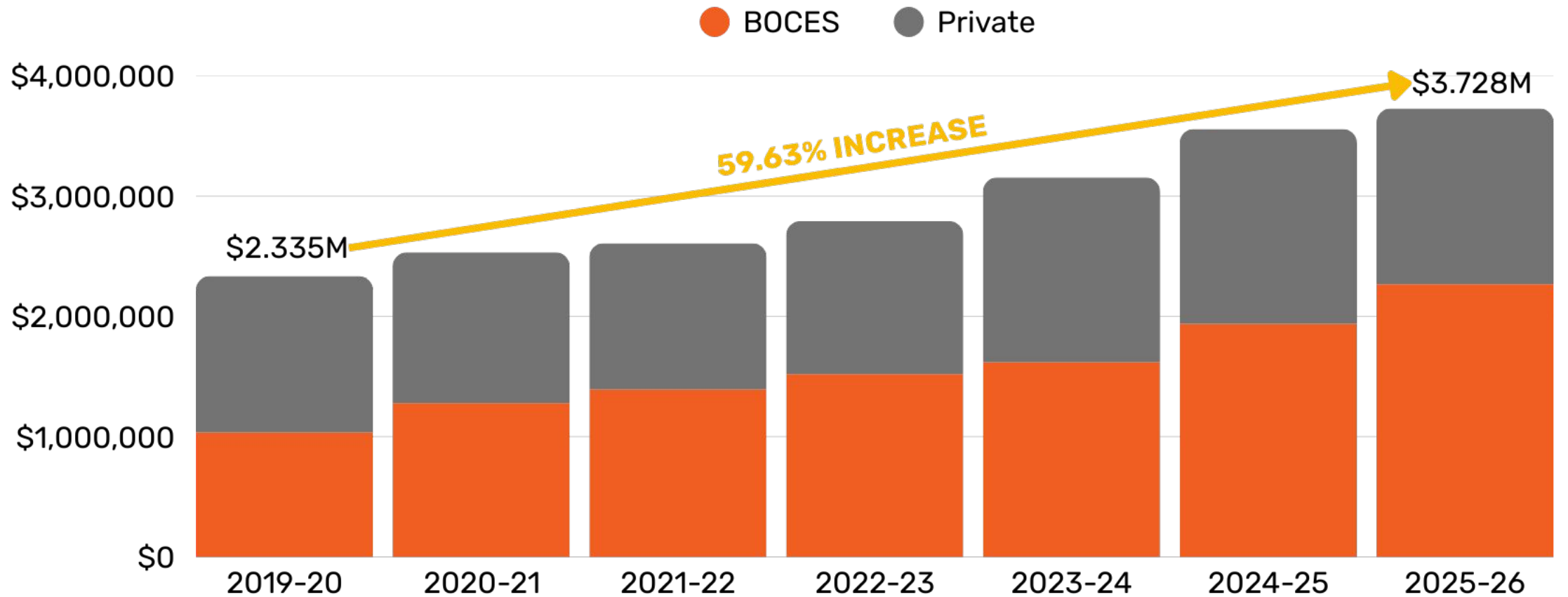
EXPENDITURE OVERVIEW BY TYPE

Type	2025-26	2026-27
Salaries	\$45,297,637	\$47,157,962
Equipment	43,000	48,250
BOCES Services	3,794,955	3,902,662
Tuition Paid to Other Schools	2,195,000	2,306,000
Other Operating Costs/Supplies	2,102,736	2,187,105
TOTAL	\$53,433,328	\$55,601,979
INCREASE 4.06%		\$2,168,651



K-12 INSTRUCTIONAL PROGRAM

SPECIAL EDUCATION OUT OF DISTRICT PLACEMENTS



FEDERAL AND STATE AID

REIMBURSEMENTS TO THE GENERAL FUND

Description	Amount
State Aid for Out-of-District Placements	\$1,023,687
Medicaid-Eligible Services	250,000
Albany County CPSE Funding	90,000
TOTAL BUDGETED REIMBURSEMENTS	\$1,363,687



FEDERAL GRANT FUNDING

FINAL COSTS REPORTED OUTSIDE OF GENERAL FUND

Description	2023-24	2024-25	2025-26 Projected
SESS: IDEA Grants/Preschool	\$1,060,237	\$1,362,007	\$1,700,569
Instructional Program: Title I/II/III/IV Grants	254,390	208,588	\$238,027
Subtotal from Department of Education	\$1,314,627	\$1,570,595	\$1,939,596
Department of Agriculture: Food Service	601,529	671,608	578,875
TOTAL FEDERAL EXPENDITURES	\$1,916,156	\$2,242,203	2,518,471

Future reductions in federal aid can result in additional costs flowing to the general fund in order to maintain the same level of service. There are approximately 7.0 FTE in the IDEA grants → estimated \$720K in salary and fringe benefits.



ENROLLMENT



ELEMENTARY ENROLLMENT

PRIMARY LEVEL

	2025-26						2026-27						CHANGE
	K	1	2	TOTAL	TEACHERS	RATIO	K	1	2	TOTAL	TEACHERS	RATIO	
Eagle	78	81	73	232	12	19.3	58	68	72	198	11	18.0	- 34
Elsmere	38	40	37	115	6	19.2	38	24	39	101	6	16.8	- 14
Glenmont	63	59	62	184	9	20.4	45	55	48	148	8	18.5	- 36
Hamagrael	40	41	51	132	8	16.5	68	62	60	190	10	19.0	58
Slingerlands	43	62	65	170	8	21.3	72	56	66	194	10	19.4	24
TOTAL	262	283	288	833	43	19.4	281	265	285	831	45	0.0	- 2

ELEMENTARY ENROLLMENT

INTERMEDIATE LEVEL

	2025-26						2026-27						CHANGE
	3	4	5	TOTAL	TEACHERS	RATIO	3	4	5	TOTAL	TEACHERS	RATIO	
Eagle	75	69	88	232	11	21.1	65	64	71	200	10	20.0	- 32
Elsmere	34	43	48	125	6	20.8	32	34	42	108	6	18.0	- 17
Glenmont	62	80	66	208	10	20.8	55	50	78	183	10	18.3	- 25
Hamagrael	43	42	64	149	7	21.3	64	60	42	166	8	20.8	17
Slingerlands	81	79	73	233	11	21.2	69	87	79	235	12	19.6	2
TOTAL	295	313	339	947	45	21.0	285	295	312	892	46	0.0	- 55

SECONDARY ENROLLMENT

MIDDLE SCHOOL

2025-26					
6	7	8	TOTAL	SECTIONS	RATIO
313	345	311	969	45	21.5

2026-27					
6	7	8	TOTAL	SECTIONS	RATIO
354	315	348	1,017	45	22.6

CHANGE
48

HIGH SCHOOL

2025-26				
9	10	11	12	TOTAL
317	306	345	327	1,295

2026-27				
9	10	11	12	TOTAL
316	322	316	342	1,296

CHANGE
1

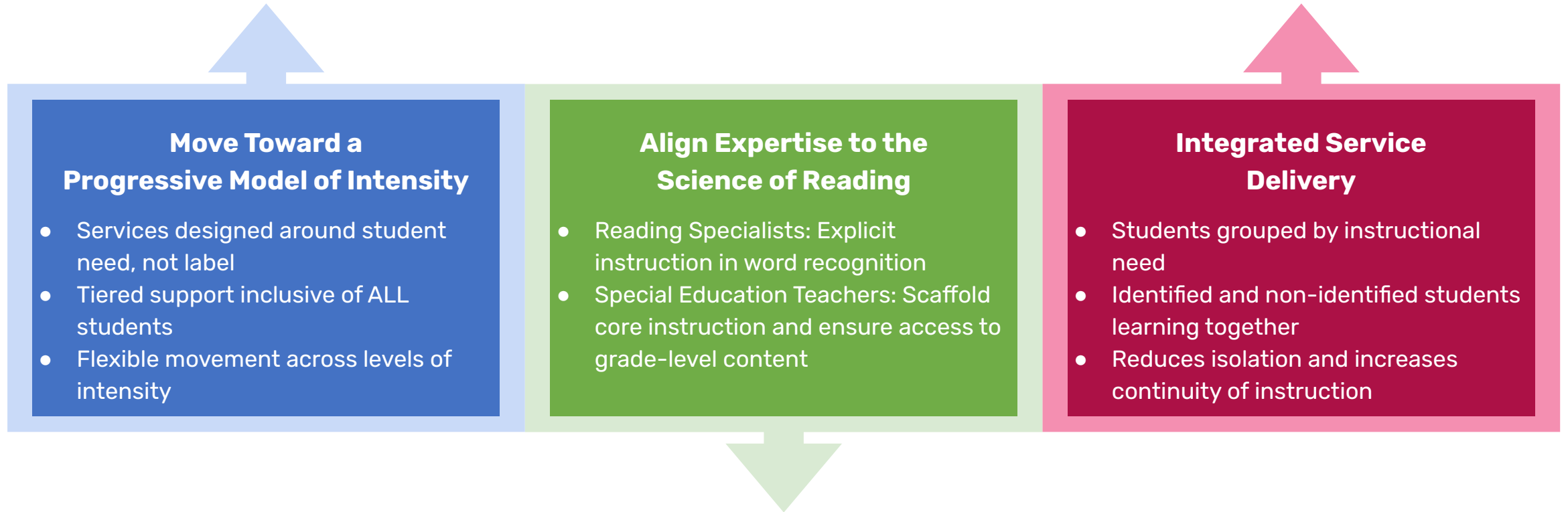
PROGRAM ENHANCEMENTS



K-12 INSTRUCTIONAL PROGRAM

READING SUPPORT

Strengthen literacy outcomes by aligning expertise to student need and delivering intensive reading interventions.



K-12 INSTRUCTIONAL PROGRAM

READING SUPPORT

Impact of 2.0 Additional FTE

- Ensures IEP reading mandates are delivered by literacy specialists
- Special education teachers fully support access to core instruction
- Strengthens Tier 2 and Tier 3 systems
- Builds long-term literacy capacity across the district

“Schools must provide intensive interventions for targeted students as part of their instructional day by highly trained staff in the students’ targeted area(s) of need.” (Mattos et al., 2024)

Mattos, M., Buffum, A., Malone, J., Cruz, L. F., Dimich, N., & Schuhl, S. (2024). *Taking action: A handbook for RTI at Work* (2nd ed.). Solution Tree Press.



K-12 INSTRUCTIONAL PROGRAM

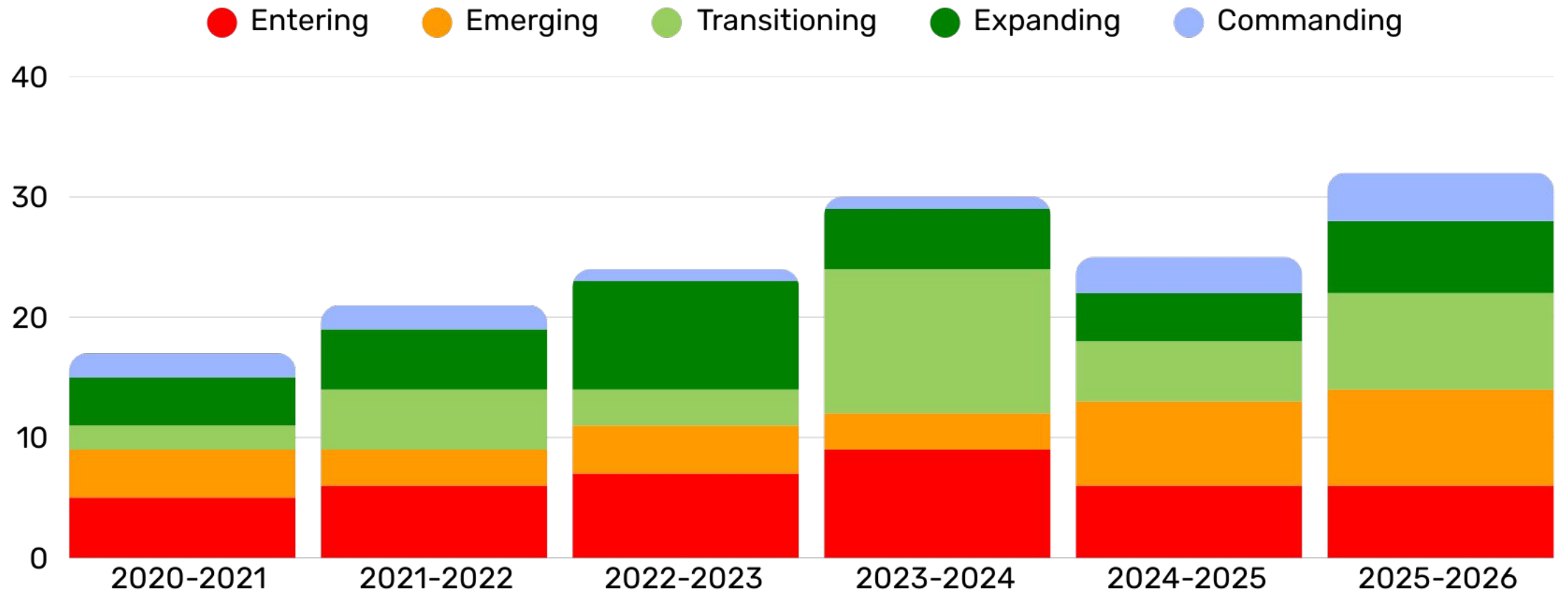
ENL SUPPORT

Proficiency Level	Implications	Requirements	
		K-8	9-12
Entering	<u>Great dependence</u> on supports and structures to advance their academic language skills	360 min/wk	540 min/wk
Emerging	<u>Some dependence</u> on supports and structures to advance their academic language skills	360 min/wk	360 min/wk
Transitioning	<u>Some independence</u> in advancing their academic language skills	180 min/wk	180 min/wk
Expanding	<u>Great independence</u> in advancing their academic language skills	180 min/wk	180 min/wk
Commanding	<u>Designated as a Former ELL</u> and entitled to <i>receive two years of continued ELL services</i>	90 min/wk	90 min/wk



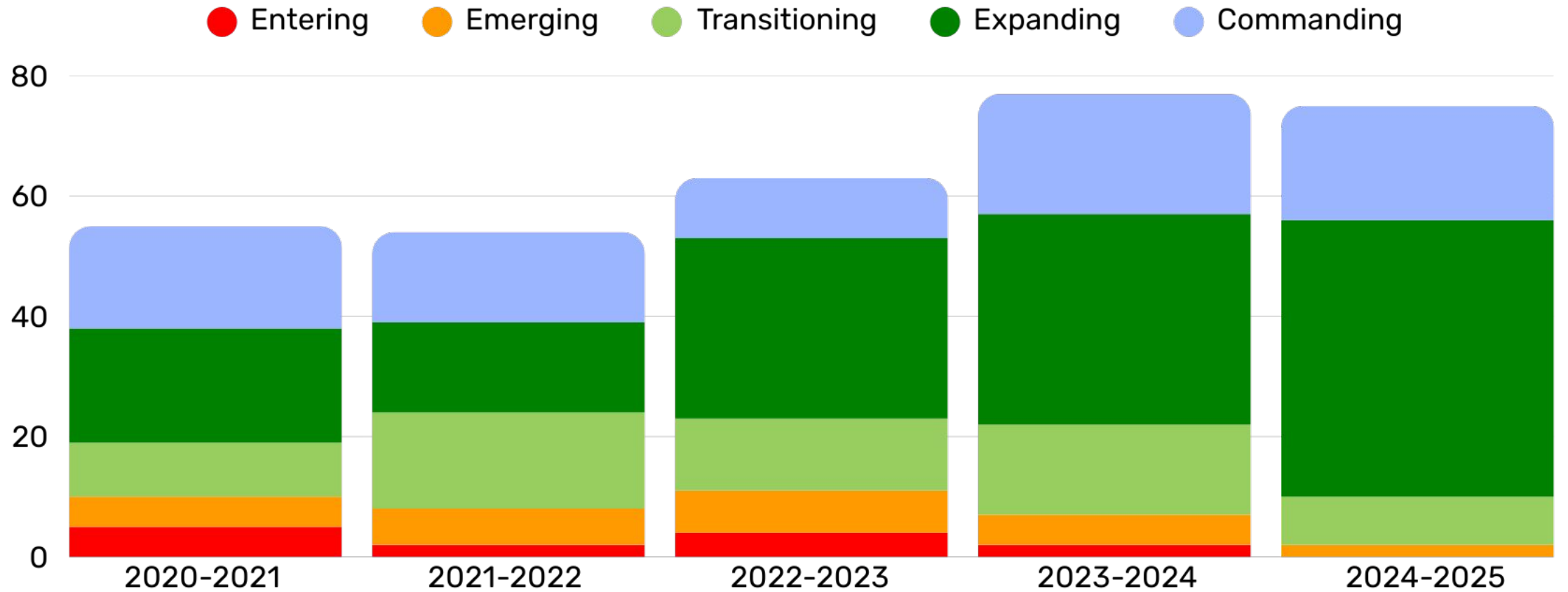
K-12 INSTRUCTIONAL PROGRAM

NYSITELL TESTING



K-12 INSTRUCTIONAL PROGRAM

NYSESLAT TESTING



ADDITIONS



K-12 INSTRUCTIONAL PROGRAM

ADDITIONS (FACULTY)

Description	Cost
2.0 FTE Foundations of Innovation & Technology Teacher (6th Grade)	\$208,800
2.0 FTE Reading Teacher	208,800
1.0 FTE ENL Teacher	104,400
1.0 FTE Elementary Instructional Coach	104,400
0.5 FTE Physical Therapist	52,200
6 Level A Clubs (BCMS Lego Club, BCMS Math Counts Club, BCHS English Honor Society, BCHS Pickleball Club, BCHS Cinematography Club, & BCHS Garden Club)	7,800
Kindergarten Kickstart	3,600
FACULTY TOTAL	\$690,000



K-12 INSTRUCTIONAL PROGRAM

ADDITIONS (SUPPLIES/EQUIPMENT/ETC)

Description	Cost
Kiln Replacement Plan - 3 Immediate - 1st year of replacement schedule	\$5,500
Kiln Wifi Enabling 5 @ \$700	3,500
Music - Equipment Replacement Plan	5,000
Music - Equipment Repair	5,000
Music - Purchase Services (piano tunings, accompanist)	6,700
SUPPLIES/EQUIPMENT/ETC TOTAL	\$25,700



REDUCTIONS



K-12 INSTRUCTIONAL PROGRAM

REDUCTIONS

p.1

Description	Cost
1.0 FTE CSE Chairperson	\$176,600
1.0 FTE English Teacher	104,400
1.0 FTE Business Teacher	104,400
1.0 FTE Social Studies Teacher	104,400
SUB TOTAL p. 1	\$489,800



K-12 INSTRUCTIONAL PROGRAM

REDUCTIONS

p.2

Description	Cost
1.0 FTE Mathematics Teacher	104,400
1.0 FTE Science Teacher	104,400
1.0 FTE Library Media Specialist	104,400
1.0 FTE Aide to Student with Disabilities	61,400
SUB TOTAL p. 2	\$374,600
TOTAL	\$864,400



BUDGET IMPACT



K-12 INSTRUCTIONAL PROGRAM

BUDGET IMPACT

	Amount
Total Faculty Additions	\$690,000
Total Supplies/Equipment/Etc Additions	25,700
Less: Reductions	(864,400)
NET DECREASE	\$(148,700)



BUS PROPOSITION

John McPhillips
Chief Business and Financial Officer



TRANSPORTATION

EV BUSES - OPERATIONAL CHALLENGES (01/2025 - 12/2025)

Bus	Days Out of Service	% of Session Days	Reason	Bus	Days Out of Service	% of Session Days	Reason
EV1	68	37.7%	parking brake, road failure, trans light, powertrain,battery	EV6	25	13.8%	powertrain, battery light, air leak,air valve, transmission
EV2	135	75.5%	power train, power steering,battery power drop	EV7	132 and out since Jan.	73.3% as of Jan.	park brake,power train, air leak, new bus issues
EV3	17	9.4%	brake light, no start	EV8*	46	64.8%	new bus issues, battery power 50% coolant leak, trans leak
EV4	118	65.5%	powertrain shutdown, coolant leak, abs/hatch seal	EV9*	40	56.3%	compressor cooler, air leak,battery issues, water leak
EV5	103	57.2%	trans leak,12V, acc panel,shut down on 787,park brake	EV10*	21	29.6%	crossing arm, new bus issues, water leak,dash display, rear roof hatch

* EVs 8-10 Delivered August 2025 for 71 session days.



TRANSPORTATION

DIESEL BUSES - OPERATIONAL CHALLENGES (01/2025 - 12/2025)

Bus	Dates	Days Out of Service	% of Session Days	Reason
D1	8/1-8/5 9/11-9/15 2/20-2/24	3, 3, 3 9 Days	5%	Exhaust Leak, Exhaust Leak, Brake check
D2	2/4, 2/24, 9/30, 11/13, 12/5	All same day service		Defective blade, Service door malfunction, Air leak, Bulb in front sign, seat hole
D3	12/16, 1/13, 1/28, 2/25	All same day service		Air leak, Smell of fumes, Check engine light, Washer nozzle, Air leak, Won't start
D4	10/1, 12/8, 1/5, 1/12	All same day service		Side panel missing screw, Bus won't start, Air leak/stop sign, Slow air leak/loss in air pressure
D5	10/6, 11/06, 11/14	3, 1, 3 7 Days	3.8%	Brake service, Exhaust Leak, Radiator leaks, coolant shut off valve.



TRANSPORTATION

DIESEL BUSES - OPERATIONAL CHALLENGES (01/2025 - 12/2025)

Bus	Dates	Days Out of Service	% of Session Days	Reason
D6	10/30, 11/14, 11/20 ,12/19, 1/23	All same day service		2 way radio not working, High pitch horn inoperable, Wiper blade, Check engine lights
D7	11/4, 12/10, 1/6, 1/15, 2/25	All same day service		Yellow check engine light, Bus won't start, Rear heater screen defect, Wiper blade, Back up alarm, Defective wiper
D8	8/22	8 days	4.4%	Oil leak in rear
D9	10/14, 2/4, 2/23	All same day service		Defective wiper, washer nozzle broken, DEF low
D10	9/24 - 9/26	3 days	1.6%	Rear pinion seal leak



TRANSPORTATION

BUS PROPOSITION - RECOMMENDED ACTION

Description of Vehicle	Gross Cost	# of Buses	Prop Amount	Grant Funding	State Aid at 64.5%	Payback Period in Years	Net Prop Cost
Large Bus - Diesel (70 Passenger)	\$181,471	9	\$1,633,239	\$0	\$1,053,439	5	\$579,800
Total		9	\$1,633,239	\$0	\$1,053,439		\$579,800

District small bus fleet is sufficient - no additional small buses required for 2026-2027.



TRANSPORTATION

BUS PROPOSITION - ALTERNATIVE OPTION #1

Description of Vehicle	Gross Cost	# of Buses	Prop Amount	Grant Funding	State Aid at 64.5%	Payback Period in Years	Net Prop Cost
Large Bus - EV (70 Passenger)	\$485,483	3	\$1,456,449	\$661,500	\$794,949	8	\$0
Large Bus - Diesel (70 Passenger)	\$181,471	6	\$1,088,826	\$0	\$702,293	5	\$386,533
Total		9	\$2,545,275	661,500	\$1,497,242		\$386,533

District small bus fleet is sufficient - no additional small buses required for 2026-2027.



TRANSPORTATION

BUS PROPOSITION - ALTERNATIVE OPTION #2

Description of Vehicle	Gross Cost	# of Buses	Prop Amount	Grant Funding	State Aid at 64.5%	Payback Period in Years	Net Prop Cost
Large Bus - EV (70 Passenger)	\$485,483	2	\$970,966	\$441,000	\$529,966	8	\$0
Large Bus - Diesel (70 Passenger)	\$181,471	7	\$1,270,297	\$0	\$819,342	5	\$450,955
Total		9	\$2,241,263	\$441,000	\$1,349,308		\$450,955

District small bus fleet is sufficient - no additional small buses required for 2026-2027.



TRANSPORTATION

BUS PROPOSITION - ALTERNATIVE OPTION #3

Description of Vehicle	Gross Cost	# of Buses	Prop Amount	Grant Funding	State Aid at 64.5%	Payback Period in Years	Net Prop Cost
Large Bus - EV (70 Passenger)	\$485,483	1	\$485,483	\$220,500	\$264,983	8	\$0
Large Bus - Diesel (70 Passenger)	\$181,471	8	\$1,451,768	\$0	\$936,390	5	\$515,378
Total		9	\$2,545,275	661,500	\$1,201,373		\$515,378

District small bus fleet is sufficient - no additional small buses required for 2026-2027.



BUDGET WRAP-UP

John McPhillips
Chief Business and Financial Officer



2026-27 BUDGET DEVELOPMENT

AS OF 3/4/26

	Expenditures	Revenue	Gap
Baseline as of 2/25/26	\$120,427,337	\$(116,312,139)	\$4,115,198
Administrative	(192,500)	0	
Transportation	(350,200)	135,000	
Technology	332,000	(317,000)	
Operations and Maintenance	33,500	0	
Athletics	41,000	0	
Instructional Programs	715,700	(864,400)	
ADJUSTED BASELINE	\$121,006,799	\$(117,358,539)	\$3,648,260
CURRENT TAX LEVY INCREASE			4.93%

2026-27 BUDGET DEVELOPMENT

AS OF 3/4/26

Gap	\$3,648,260
Maximum Allowable Tax Levy Increase	1,928,611
Current Shortfall	1,719,649

Options

- Additional reductions;
- Revised revenue projections;
- Tax cap override;
- Use of reserves/Fund Balance;
- Aggressive management during 26-27.

FUND BALANCE AND RESERVES

GENERAL FUND

	06/30/25	Available 3/26
Encumbrances	\$162,025	\$0
Workers' Comp	800,000	800,000
Employee Benefits	3,320,000	3,320,000
Tax Certiorari	500,000	500,000
Retirement ERS	2,700,000	2,700,000
Retirement TRS	3,325,000	3,325,000
Capital Reserve - 2022	16,587,884	0
Approp. Fund Balance	715,241	1,115,241
Undesignated Fund Balance	6,854,050	6,454,050
Total	\$34,964,200	\$18,214,291

2026-27 BUDGET DEVELOPMENT

BOARD OF EDUCATION ELECTION

On May 19, voters in the Bethlehem Central School District will elect *three* members of the Board of Education for a 3-year term, expiring June 30, 2029. Nominating petitions became available beginning February 20 from the District Clerk, Brittany Barrett. All petitions are due by April 20 at 5 pm.



Holly Dellenbaugh



Ewan McNay

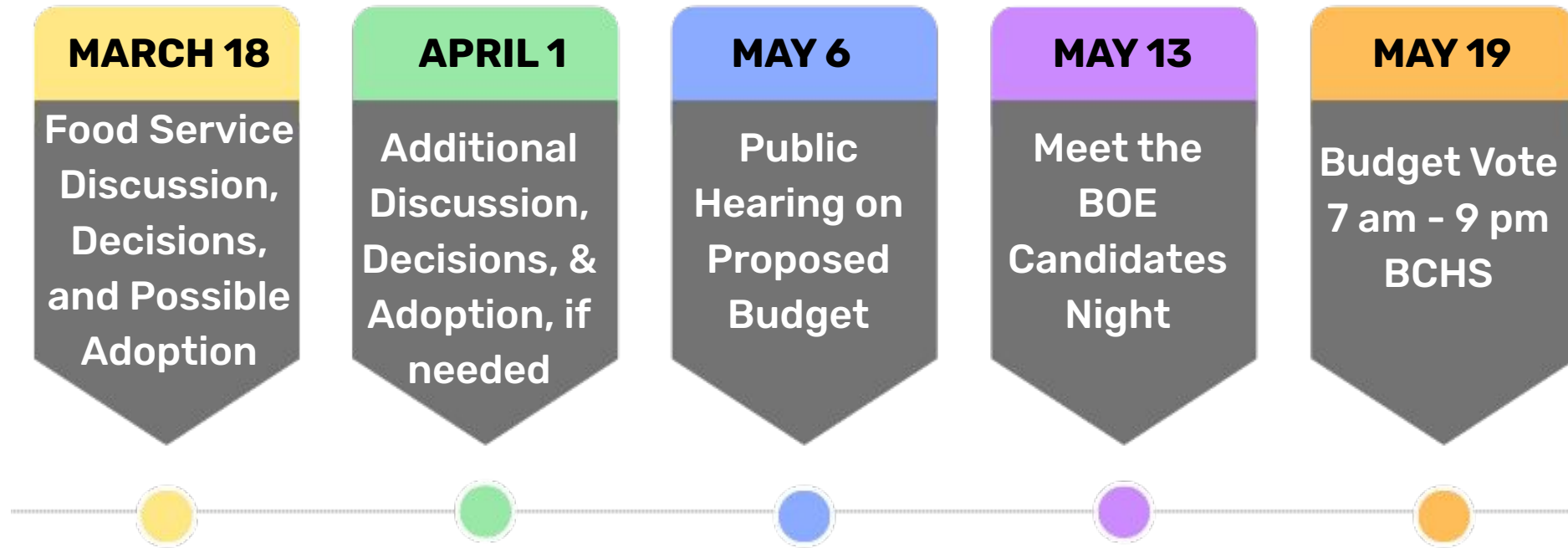


Meredith Moriarty



2026-27 BUDGET DEVELOPMENT

FUTURE MEETINGS



All meetings begin at 7 pm in the Bethlehem Central High School Room D-122, unless otherwise noted.

