

2026-27 Budget Overview and Discussion

Presentation to the Bethlehem Central
School District Board of Education
Wednesday, April 1, 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

AS OF 3/18/26

	Expenditures	Revenue	Gap
Baseline as of - 2/25/26	\$120,427,337	\$(116,312,139)	\$4,115,198
Administrative - 2/25/26 and 3/18/26	(319,800)	(211,000)	
Transportation - 2/25/26 and 3/18/26	(503,200)	135,000	
Technology - 2/25/26	332,000	(317,000)	
Operations & Maintenance - 2/25/26	33,500		
Athletics - 3/4/26	41,000		
Instructional Programs- 3/4/26 and 3/18/26	(253,100)		
Use of Fund Balance - 3/18/26		(1,123,987)	
ADJUSTED BASELINE	\$119,757,737	\$(117,829,126)	\$1,928,611
CURRENT TAX LEVY INCREASE			2.61%

2026-27 BUDGET DEVELOPMENT

SUMMARY OF BUDGETED EXPENDITURES (BY TYPE)

Description	Budget 2025-26	Baseline Budget 2026-27	Adjusted Budget 2026-27
Salaries	\$57,867,152	\$60,188,839	\$59,726,351
Fringe Benefits	32,305,169	33,751,588	33,151,978
Debt Service	9,197,339	9,078,909	9,078,909
BOCES Services	5,671,892	5,790,005	5,754,417
Equipment/Supplies & Contractual	10,482,384	10,703,996	11,162,082
Transfers/Capital Outlay	1,100,000	914,000	884,000
TOTAL - Increase of \$3,133,801 or 2.69%	\$116,623,936	\$120,427,337	\$119,757,737



2026-27 BUDGET DEVELOPMENT

BUDGET SUMMARY BY PROGRAM AREA

Description	Budget 2025-26	Baseline 2026-27	Adjusted Budget 2026-27
Administrative - 2/25/26 and 3/18/26	\$4,596,718	\$4,482,965	\$4,447,967
Instructional Programs - 3/4/26 and 3/18/26	35,210,604	36,692,876	36,627,119
Student Support Services - 3/4/26	18,222,724	18,909,103	18,788,272
Transportation - 2/25/26 and 3/18/26	6,684,202	6,763,619	6,501,252
Operations and Maintenance - 2/25/26	5,850,804	5,998,683	6,039,683
Athletics - 3/4/26	1,325,129	1,393,113	1,434,113
Technology - 2/25/26	3,231,247	3,356,443	3,688,444
Fringe Benefits - 2/25/26	32,305,169	33,751,588	33,151,978
Debt Service - 2/25/26	9,197,339	9,078,909	9,078,909
TOTAL	\$116,623,936	\$120,427,299	\$119,757,737

2026-27 BUDGET DEVELOPMENT

SUMMARY OF BUDGETED REVENUES

Description	Budget 2025-26	Baseline Budget 2026-27	Adjusted Budget 2026-27
School Taxes	\$73,948,637	\$73,948,637	\$75,877,248
PILOT Payments	3,624,000	3,905,000	3,905,000
State Aid	34,616,508	34,963,675	35,174,675
Other Revenue	3,719,550	3,494,827	3,676,827
Use of Fund Balance / Reserves	715,241	0	1,123,987
TOTAL	\$116,623,936	\$116,312,139	\$119,757,737



2026-27 BUDGET DEVELOPMENT

STATE AID ESTIMATE - FEBRUARY 2026*

Description	2025-26 Budget	2026-27 Executive Proposal	2026-27 Legislative Proposal
Foundation Aid	\$19,629,911	\$19,840,981	\$20,051,981
Other Aid Items (BOCES/Special Ed)	4,150,376	4,603,765	4,603,765
Transportation	5,055,212	4,930,865	4,930,865
Building Aid	5,781,009	5,588,064	5,588,064
TOTAL BUDGETED STATE AID	\$34,616,508	\$34,963,675	\$35,174,675
Increase in Budgeted Aid		\$347,167 or 1.00%	\$558,167 or 1.50%

* Does not Include Universal Pre-K Allocation



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	\$75,877,248
Adopted Tax Levy Increase	2.30%	3.25%	1.12%	2.61%
Unused Allowable Tax Levy	\$534,834	\$634,121	\$0	\$0



ESTIMATED IMPACT TO TAX RATE

TOWNS OF BETHLEHEM AND NEW SCOTLAND

- Influenced by Assessed Value in and between the Towns;
- Impacted by changes in Equalization Rates;
- Calendar Challenge:
 - Equalization Rates → Available February 2026;
 - Taxable Status Date → March 1, 2026;
 - Preliminary Assessment Roll → May 1, 2026;
 - Final Assessment Roll → July 1, 2026;
 - School District Budget Process Finalized in late March/Early April;
- 2025 Assessment Roll - Database of Record.



2026-27 PRELIMINARY TAX RATES

PROPOSED TAX REVENUE WILL INCREASE BY \$1,928,611 OR 2.61%

	Current Equalization Rate	2025 Final Tax Rate/\$1,000	2026 Estimated Tax Rate/\$1,000	% Inc (Dec)
Bethlehem	61% (was 64%)	\$22.33	\$22.86	2.37%
New Scotland	60% (was 65%)	\$21.99	\$23.24	5.68%

Bethlehem: Results in a \$53 increase per \$100,000 of assessed value

New Scotland: Results in a \$125 increase per \$100,000 of assessed value



FUND BALANCE & RESERVES

Fund	6/30/23	6/30/24	6/30/25	As of 3/2026
Encumbrances	\$334,243	\$342,442	\$162,025	\$0
Workers' Comp	840,000	780,000	800,000	800,000
Employee Benefits	1,400,000	3,320,000	3,320,000	3,320,000
Tax Certiorari	500,000	500,000	500,000	500,000
Retirement (ERS/TRS)	5,305,000	6,025,000	6,025,000	6,025,000
2019 Capital Reserve	1,700,000	0	0	0
2022 Capital Reserve	12,200,000	14,327,760	16,587,884	0
2025 Capital Reserve	0	0	0	0
Debt Service	1,483,476	1,634,632	2,479,390	2,479,390
Bus Reserve	0	0	0	0
Approp. Fund Balance	0	0	715,241	1,115,241
Undesignated	4,255,409	4,557,223	6,854,050	6,454,050
TOTAL	\$28,018,128	\$31,487,057	\$37,443,590	\$20,693,681

2026-27 BUDGET DEVELOPMENT

CAPITAL RESERVE STATUS

	Expiration Date	Maximum Funding Limit	Amount Funded as of 6/30/2025	Available Funding Remaining 6/30/2025	Current Available Balance	Funding Limit Remaining
2019 Capital	6/30/29	10,000,000	10,000,000	0	0	0
2022 Capital	6/30/32	20,000,000	19,448,384	16,587,884	0	551,616
2025 Capital	6/30/35	30,000,000	0	0	0	30,000,000
Bus Reserve	6/30/40	15,000,000	0	0	0	15,000,000
Total Capital Reserves			\$29,448,384	\$16,587,884	\$0	\$45,551,616



2026-27 BUDGET DEVELOPMENT

REVENUE | MULTI-YEAR PROJECTION

DESCRIPTION (in millions)	2026-27	2027-28	2028-29	2029-30
School Taxes	\$75.9	\$78.0	\$79.6	\$81.1
PILOT Payments	3.9	4.0	3.9	3.9
State Aid,	35.2	35.5	35.9	36.2
All Other Revenue	3.7	3.4	3.4	3.5
Revenues	118.7	120.9	122.8	124.7
Expenditures	119.8	122.2	124.8	127.4
Deficit	(1.1)	(1.3)	(2.0)	(2.7)



2026-27 BUDGET DEVELOPMENT

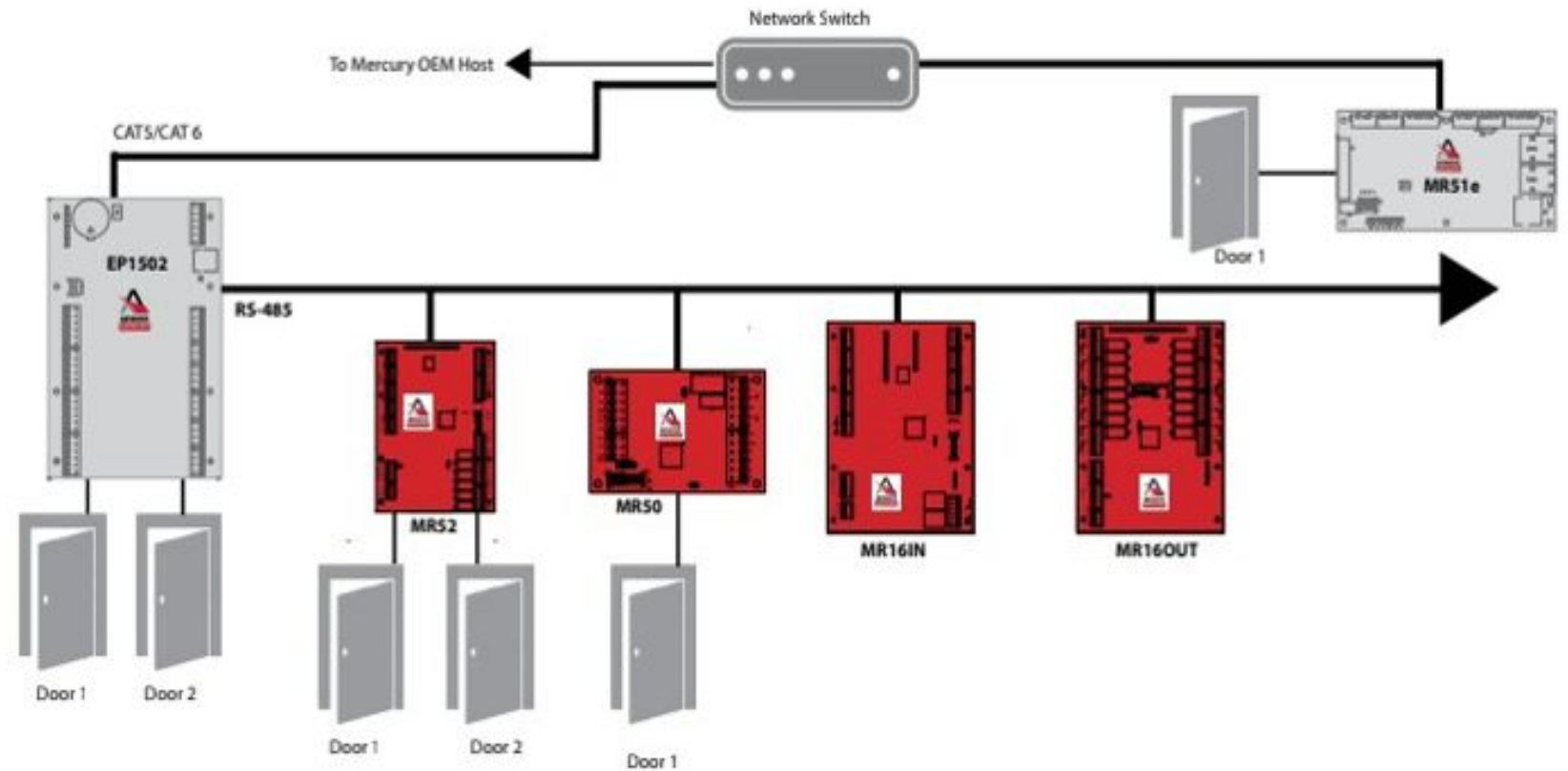
APPROPRIATIONS | MULTI-YEAR PROJECTION

DESCRIPTION (in millions)	2026-27	2027-28	2028-29	2029-30
Salaries	\$59.7	\$61.2	\$62.7	\$64.3
Fringe Benefits	33.2	34.0	34.8	35.7
Supplies/Purchased Services	16.9	16.7	16.9	17.0
Debt Service	9.1	9.4	9.5	9.5
Transfers	0.9	0.9	0.9	0.9
Appropriation	119.8	122.2	124.8	127.4
Revenue	118.7	120.9	122.8	124.7
Deficit	(1.1)	(1.3)	(2.0)	(2.7)



CAPITAL OUTLAY

SLINGERLANDS ELEMENTARY: AVIGILON DOOR STATUS MONITORING SYSTEM (ADSMS)



CAPITAL OUTLAY

- Automatic Alert Notifications
- Improve the safety and security of BCSD Schools
- High School, MS are completed. At Hamagrael, the system is currently being installed & will be completed by May 2026
- Installation of the system at the remaining Elementary Schools using future Capital Outlay Projects or Operating Budget



J ExteriorAlerts
Door held open
To: ExteriorAlerts

Source: MR62e_Door01
Date/Time: 12/07/2023 13:21:12 (UTC-05:00)
Event Type: Door held open
Event: Door held open
Priority: 10



BALLOT PROPOSITION



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

RESOLVED, that the Board of Education of the Bethlehem Central School District is hereby authorized to (1) acquire up to 9 large (70-72 passenger diesel) school buses at a total cost not to exceed \$1,633,239 which is estimated to be the maximum cost thereof, (2) expend such sums for such purpose, (3) levy the tax necessary therefor, to be levied and collected in annual installments in such years and in such amounts as may be determined by the Board of Education, taking into account federal and state aid received, and (4) in anticipation of the collection of such tax, to issue bonds and notes of the District at one time or from time to time in the principal amount not to exceed \$1,633,239 or enter into a lease-purchase agreement at a principal amount not to exceed \$1,633,239 to acquire such buses.



2026-27 BUDGET DEVELOPMENT

POTENTIAL BALLOT PROPOSITIONS

- District Operating Budget
- Bus Proposition
- Library Operating Budget
- 3 District Board of Education Seats
- 1 Library Board of Trustee Seat



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

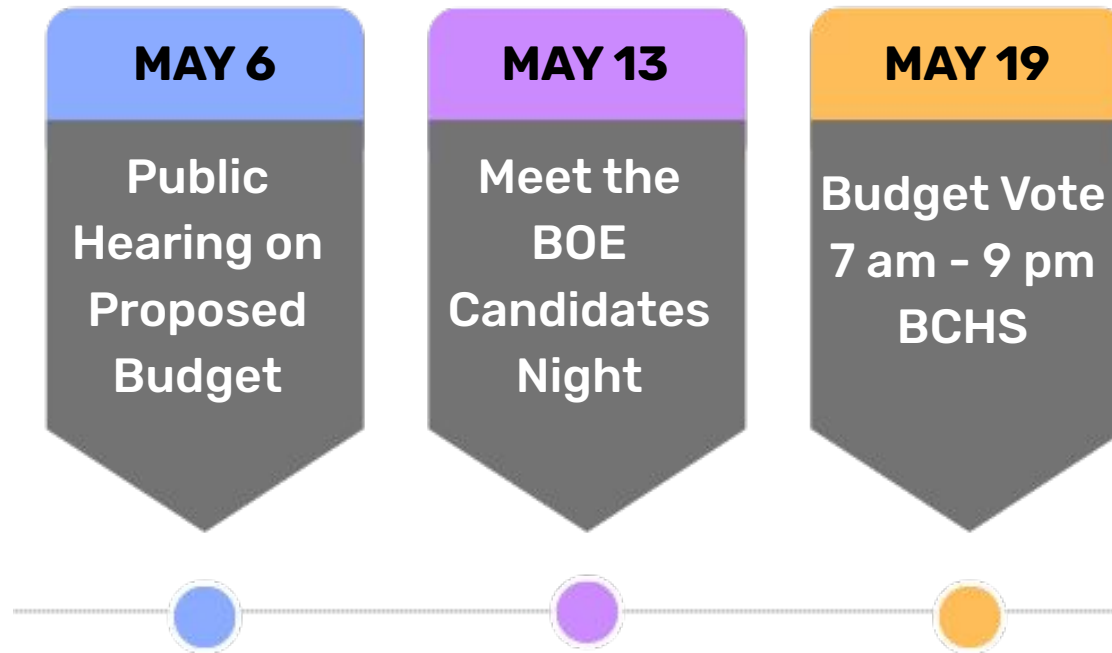


Meredith Moriarty



2026-27 BUDGET DEVELOPMENT

FUTURE MEETINGS



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

