



Greater Johnstown School District

*FY 2026-2027 Draft Budget
April 23, 2026*

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OUR VISION...



The District will be the regional model school district of **educational excellence for all students.**

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OUR MISSION...



The Greater Johnstown School District will provide the **essential educational resources** that support a fully **engaged culture of continuous improvement** and diverse, **high-quality academic opportunities** that **equip students with the knowledge, skills and abilities they need to be contributing citizens in a stronger society.**

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KEY DRIVERS...



Professional Growth:

Supporting the continuous development of staff knowledge, skills, and practices to enhance student learning and foster a culture of excellence.

Operational Integrity:

Sustaining systems that support student success and advancement of learning, and ensures the smooth, effective functioning of our schools.

Collaborative Culture:

Fostering a culture of trust through meaningful partnerships with students, families, staff, and the broader community.

Student Excellence:

Ensuring every student is empowered and equipped to reach their full potential—and beyond.

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OUR BOARD GOALS...



District Goal 1: STUDENT ACHIEVEMENT

Improve measurable student achievement K-12 within a connected, supportive, and pervasive data-informed culture, using highly effective instructional systems designed and evaluated to create optimal learning in a safe and caring environment.

District Goal 2: SOCIAL-EMOTIONAL LEARNING

Make effective social and emotional learning a priority and actively support the rigorous pursuit of personal wellness within a culture of mutual respect and active appreciation of diversity in a caring and compassionate learning environment for all students and staff.

District Goal 3: HIGHLY PRIZED PERSONNEL

Hire, develop, supervise, and evaluate a community of highly effective and mutually collaborative faculty, administration and staff, prioritizing an overall culture of positive morale that encourages happiness and performance excellence in service to students.

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OUR BOARD GOALS...



District Goal 4: RESOURCE PROVISION

Develop, procure, maintain and ever-improve resources (*facilities, equipment, technology, materials and supplies*), coupled with decision-making that is intentional to the importance of relevance and sustainability.

District Goal 5: FISCAL HEALTH of the DISTRICT

Prepare a fiscally sound and responsible budget, inextricably tied to long-range planning, that strives to balance the equitable, ongoing, and changing needs of students with what the District can/must ask its citizens to sustain. The District will make every effort to seek out or create alternative funding sources.

District Goal 6: COMMUNITY RELATIONSHIPS

Prioritize full and equitable community relationships to address adaptive challenges faced by the District and build external and internal transparency and communication with diverse stakeholders with full consideration for the knowledge, experience, and expectations and values they hold.

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Draft 2026-2027 Expenditures

comparison with adopted 2024-2025 & 2025-2026



EXPENDITURE	Adopted 2024 - 2025	Adopted 2025 - 2026	\$ Change	% Change	Draft 2026 - 2027	\$ Change	% Change
Administrative	\$3,370,695	\$3,459,165	\$88,470	2.62%	\$3,487,027	\$27,862	.81%
Capital	\$8,589,983	\$9,126,301	\$536,318	6.24%	\$10,828,351	\$1,702,050	18.65%
Program	\$31,528,297	\$32,571,351	\$1,043,054	3.31%	\$32,976,301	\$404,950	1.24%
TOTAL:	\$43,488,975	\$45,156,817	\$1,667,842		\$47,291,679	\$2,134,862	4.73%

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Draft 2026-2027 Revenues

Assumes 1% Increase in Foundation Aid



REVENUE	ADOPTED 2024-2025	ADOPTED 2025-2026	DRAFT 2026-2027	\$ CHANGE	% CHANGE
State Aid	\$25,596,714	\$25,931,963	\$27,532,286	\$1,600,323	6.17%
Federal Aid	\$120,000	\$120,000	\$120,000	\$0	
Tax Levy	\$12,265,659	\$12,632,818	\$13,073,473	\$440,655	3.49%
Appropriated Fund Balance	\$3,052,777	\$3,117,608	\$3,141,076	\$23,468	.75%
Planned Use of Reserves	\$900,000	\$1,800,000	\$1,900,000	\$100,000	5.56%
Interfund Transfer	\$59,737	\$59,737	\$59,737	\$0	
Other Revenue	\$1,494,088	\$1,494,691	\$1,465,107	-\$29,584	-1.98%
TOTAL	\$43,488,975	\$45,156,817	\$47,291,679	\$2,134,862	4.73%

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Draft 2026-2027 Revenues State Aid Explained



	Adopted 2025-2026	Projected 2026-2027	\$ Change	% Change
Expense Driven Aids	\$7,602,724	\$9,029,355	\$1,426,631	18.76%
Foundation Aid	\$17,585,505	\$17,761,360	\$175,855	1.00%
Excess Costs	\$600,000	\$600,000	\$55,159	0%
Instructional Resources	\$143,734	\$141,571	- \$2,163	-1.50%
Total State Aid	\$25,931,963	\$27,532,286	\$1,600,323	6.17%

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STATE AID



Expense Driven Aids

- Building Aid
- Transportation Aid
- BOCES Aid
- Textbooks (\$58.20 per pupil)
- Library Materials(\$6.25 per pupil)
- Computer Software (\$14.98 per pupil)
- Computer Hardware (\$24.20 per pupil)

Foundation Aid

- Largest Aid Category, supporting NYS Public School Expenditures
- State Formula Determines District Allocation
- GJSD is Fully Funded- Only Modest Increases Are Expected

Excess Costs

- Public High Cost Excess Aid
- Private Excess Cost Aid

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Projected 2026-2027 Revenues Property Tax Levy Explained



Property Tax Cap: Limits total levy set by local governments and school districts whereby the entity may not adopt a budget that requires a tax levy that exceeds the prior year's levy by more than 2%* or the rate of inflation, whichever is less, unless there is an official override of the tax levy limitation.

Even under a 2% increase, not all taxpayers will see the same impact on their bills. *2% is but one factor in the Tax Cap Formula; it results in a different Maximum Allowable Tax Levy for each school district.*

- **Tax Cap Formula:** A specific 8-step formula of factors that results in a District's "Maximum Allowable Tax Levy"
- **Tax Levy Limit:** The highest allowable tax levy (before exclusions) that a school district can propose as part of its annual budget needing the approval of only a simple majority of voters.
- **Maximum Allowable Tax Levy:** Tax Levy Limit PLUS certain exclusions
- **Exclusions:** Total net debt from voter-approved capital projects/transportation added to the Tax Levy
- **Proposed Tax Levy:** The total amount of money to be raised locally by a school district after factoring in all other available revenues.

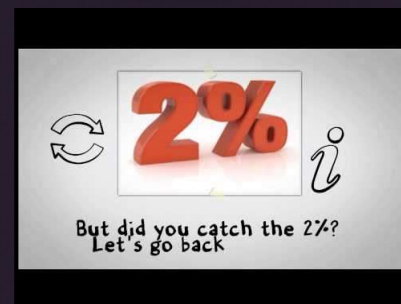
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Projected 2026-2027 Revenues The Tax Cap Formula – Specific 8-step formula of factors

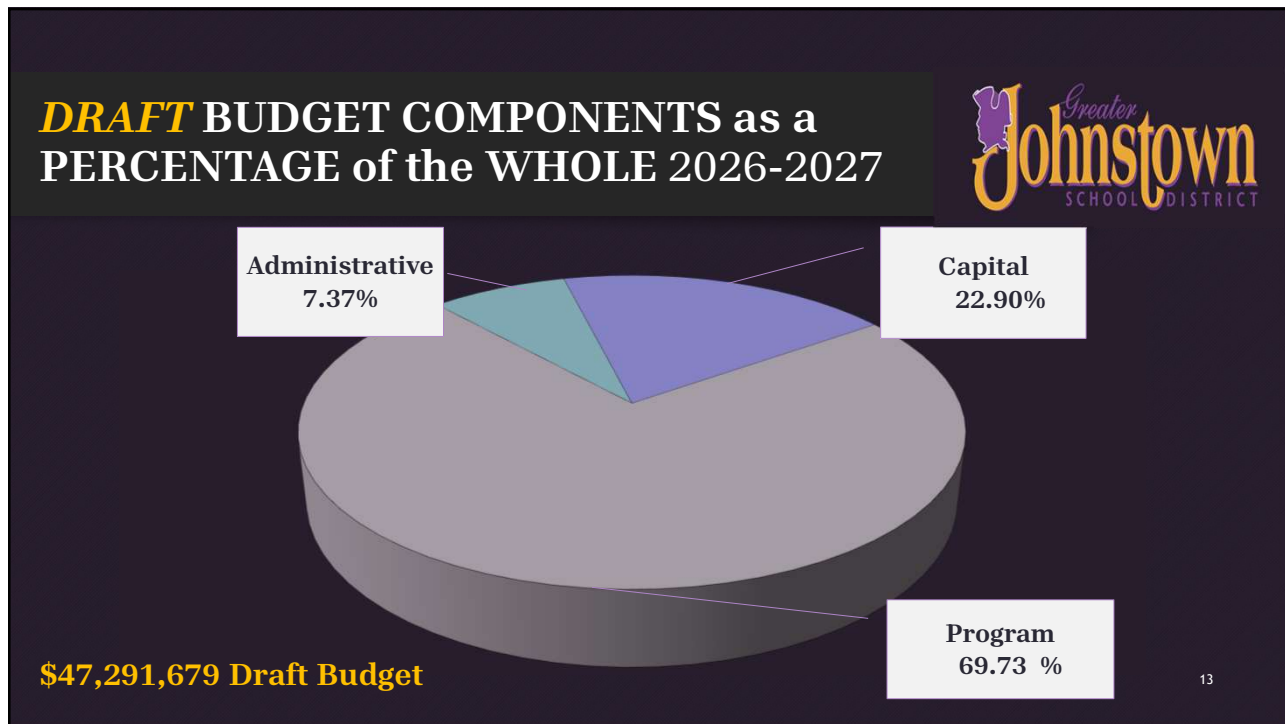


Tax Levy from the Prior Year	x
Tax Base Growth Factor	+
P.I.L.O.T - Payment In Lieu Of Taxes Received in the Prior Year	-
Capital Exclusions from the Prior Year	x
C.P.I. – Consumer Price Index (2% or Lower)	-
P.I.L.O.T. - Payment In Lieu Of Taxes Receivable in the Coming Year	=
Tax Levy Limit	+
Exclusions - Pension Contributions, Court Order/Judgements, and Capital	=
	MAXIMUM ALLOWABLE TAX LEVY

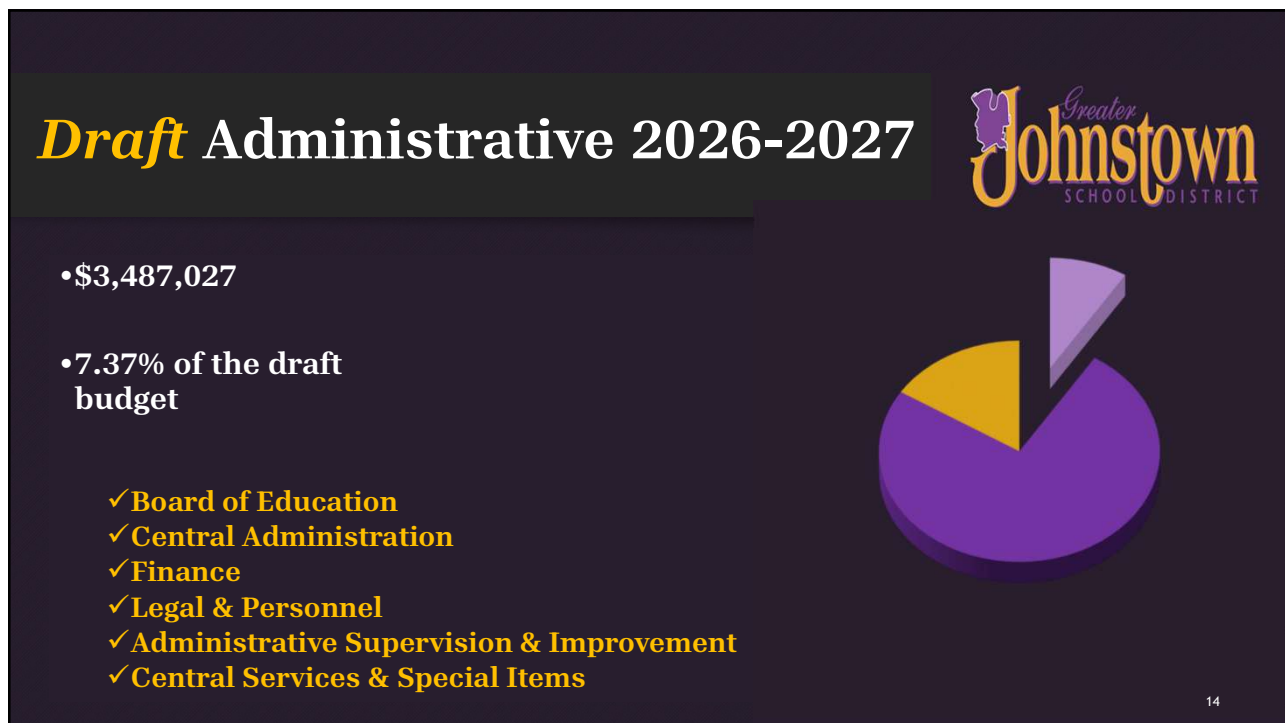


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Administrative Component				
	Adopted 2025-2026	Draft 2026-2027	\$ Change	% Change
Board of Education	\$93,057	\$92,476	-\$581	
Central Administration	\$250,921	\$264,894	\$13,973	
Finance	\$430,743	\$390,698	-\$40,045	
Legal & Personnel	\$205,366	\$258,060	\$52,694	
Administrative Supervision & Improvement	\$1,011,954	\$964,209	-\$47,745	
Central Services, Special Items, Administrative	\$805,668	\$806,925	\$1,257	
Employee Benefits	\$661,456	\$709,765	\$48,309	
Total Administrative Component	\$3,459,165	\$3,487,027	\$27,862	.81%

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Administrative Categories		
<p>Board of Education</p> <ul style="list-style-type: none"> • Professional Memberships • Advertising • Required Member Trainings • NYSSBA Conference • Postage, travel, supplies • Board Clerk Salary & Benefits • Budget Vote & Required Postings, Ballots, Re-vote, Printing 	<p>Central Administration</p> <ul style="list-style-type: none"> • Superintendent’s Salary • Superintendent’s Secretary Salary • Contractual and Other Benefits • Postage, Travel, Supplies & Equipment 	<p>Finance</p> <ul style="list-style-type: none"> • Business Office Salaries • Financial Planning & Consulting • State Aid Planning and Other Professional Memberships • Auditing • Tax Collection • Inventory

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Administrative Categories



Legal & Personnel

- Legal Counsel Retainers
- Policy Service
- Civil Service Fees
- Advertising
- Staff Recruitment
- Substitute Service

Administrative Supervision & Improvement

- Assistant Superintendent (*portion*), Principals' and Assistant Principals' Salaries and Benefits
- Contractual Expenses, Travel
- Postage, Supplies, and Periodicals
- Clerical Office Staff Salaries, Benefits, and Substitutes

Central Services, Special Items

- BOCES Administrative
- BOCES Services
- Central Printing and Mailing
- BOCES Technology Services
- Records Management
- Student Accident Injury and Property Liability Policies

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Draft Capital 2026-2027



• \$10,828,351

- 22.90% of the draft budget
- ✓ Operation of Plant
- ✓ Maintenance of Plant
- ✓ Central Printing, Central Data Processing
- ✓ Refund on Real Property Taxes
- ✓ Transfer to Capital- Capital Outlay Project
- ✓ Debt Service
- ✓ BOCES Administrative Costs
- ✓ Employee Benefits



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Capital Component



	Adopted 2025-2026	Draft 2026-2027	\$ Change	% Change
Operation of Plant	\$2,277,283	\$2,372,415	\$95,132	
Maintenance of Plant	\$611,282	\$664,519	\$53,237	
Central Printing Services	\$11,200	\$11,200	\$0	
Central Data Processing	\$49,537	\$49,776	\$239	
Refund on Real Property Taxes	\$5,000	\$5,000	\$0	
Transfer to Capital: Capital Outlay Project	\$100,000	\$100,000	\$0	
Debt Service (Principal and Interest Payments)	\$4,712,500	\$6,158,767	\$1,446,267	
BOCES Administrative Costs	\$329,766	\$341,250	\$11,484	
Employee Benefits*	\$1,029,735	\$1,125,424	\$95,689	
Total Capital Component	\$9,126,301	\$10,828,351	\$1,702,050	18.65%¹⁹

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Capital Categories



Operation of Plant

- Salaries of Employees
- Benefits of Employees
- Overtime and Substitutes
- General Equipment
- Other Contractual (*fuel, electricity, telephone, BOCES safety services, cleaning supplies, hazardous waste removal, etc.*)

Maintenance of Plant

- Salaries of Employees
- Benefits of Employees
- Maintenance Items (*pool, fire systems, food service, HVAC systems, field maintenance, etc.*)

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Capital Categories



Central Printing Services

- Postage (UPS), Mailing (rental of postage machine)

Central Data Processing

- Contractual Internet Utilities
- BOCES Technology Services (administration, data, programs, systems, other infrastructure, etc.)

Refund on Real Property Taxes

- Refunds from prior years (very small number – these are attributed to assessment changes in valuations or refunds to citizens)

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Capital Categories



Transfer to Capital: Capital Outlay Project

- See slide 23 (following)

Debt Service

- Financing Debt on Completed and Current Capital Projects
- There is existing debt on each building in the GJSD at different amounts for each building. This includes buildings that the District has closed or repurposed.

BOCES Administrative Services

- BOCES Share of Administrative & Capital Costs

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Capital Outlay Projects is Planning For the Future...



How Building Aid On Capital Outlay Expenses Works...

- ✓ \$100,000 is budgeted in “*Transfer to Capital*”, and approved with 2026-2027 budget;
- ✓ Expenses are tracked in the Capital Fund, and the project is reported to the State Education Department once completed;
- ✓ The District’s Operations & Planning Committee meets to review the scope of work within the budget of \$100K;
- ✓ Work must be completed within the same fiscal year to collect full building aid in the following year;
- ✓ This is the sixth year that the District has included the fully aided Capital Outlay Project to cost no more than \$100,000.

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Draft PROGRAM 2026-2027



• \$32,976,301

• 69.73% of the total proposed budget

• **“Teaching Academic Subjects”** (*Core subjects, Essential Subjects*); **District Transportation; Special Education; Teaching Library-Media/Data; Materials & Supplies, Textbooks; BOCES Programs; Instructional Salaries & Benefits**



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Draft Program Component



	Adopted 2025-2026	Draft 2026-2027	\$ Change	% Change
Instruction (see next slide)	\$22,397,905	\$22,143,608	-\$254,299	-1.14%
District Transportation	\$2,889,901	\$2,878,800	-\$11,101	-.38%
Interfund Transfers	\$70,000	\$20,000	-\$50,000	-71.43%
Employee Benefits*	\$7,213,544	\$7,933,893	\$720,349	10.00%
Total Program Component	\$32,571,351	\$32,976,301	\$404,950	1.24%

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Draft PROGRAM Instructional Spending Explained




	Adopted 2025-2026	Draft 2026-2027	\$ Change
Regular School	\$12,053,552	\$11,432,016	-\$621,538
Students with Disabilities & Special Schools	\$6,985,191	\$7,087,645	\$102,454
Media and Educational Technology	\$1,294,908	\$1,394,899	\$99,991
Student Services and Activities	\$2,064,254	\$2,229,048	\$164,794
Total for Instruction	\$22,397,905	\$22,143,608	-\$254,299

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Strategic Alignment

Programming, Resource Allocation, and Operational Effectiveness




SUSTAINING UNIVERSAL PRE-KINDERGARTEN	COMPREHENSIVE INSTRUCTIONAL PLAN	LONG-RANGE FINANCIAL PLANNING
<ul style="list-style-type: none"> Operate three (3) Full Day Pre-K Classrooms for students providing early learning and intervention. GJSD will continue to use grant funding awarded by the New York State Education Department to maintain UPK classroom offerings. Continue to ensure highly certified and qualified professionals teach our students under the direction of carefully administered and coordinated curriculum. GJSD may apply and utilize new UPK grant monies to further expand this program in future years. 	<ul style="list-style-type: none"> The Comprehensive Instructional Plan (CIP) is a foundational and critical effort to coordinate all teaching and learning in the District Components include the explicit expectations for a Guaranteed and Viable Curriculum for our students incorporating stated learning standards in each courses, level and subject Scope and Sequence Multi-Tiered-System of Support Plan (MTSS) explicitly addresses the needs of all students at every level – this is a redesigned plan based upon SED guidance. The Plan includes direction and information for all pre-referral processes and Special Education programs, processes, and laws All handbooks and plans are coordinated together in the CIP in format, language, and expectations for teaching and learning 	<ul style="list-style-type: none"> Management and Planned Use of Fund Balance, Including Reserves Responsible Management of District Debt Capital Improvement Planning Planned Use and Management of All Grant Funding Education and Outreach, Transparency in the Budget Process Regular Audit, Budget and Finance Committee meetings, providing BOE Oversight of All District fiscal matters

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Strategic Alignment

Programming, Resource Allocation, and Operational Effectiveness



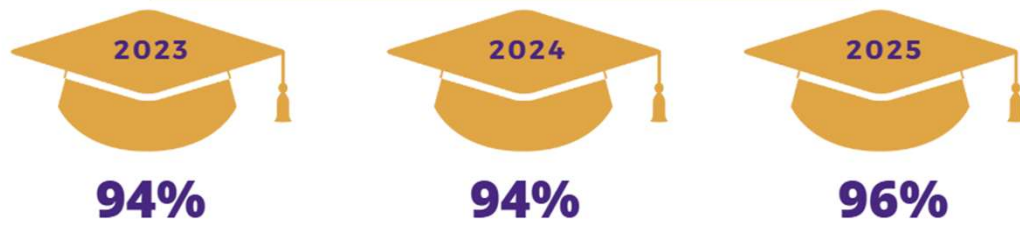
EXPANDED TRANSPORTATION SERVICES	TELEHEALTH MEDICINE	SUMMER PROGRAMMING
<ul style="list-style-type: none"> Home to School Transportation available to all GJSD students in Grades K-7 regardless of eligibility. 	<ul style="list-style-type: none"> The District in partnership with Albany Med Health System began to offer telehealth medicine to students and staff at Knox Middle School. Telehealth medicine is expanding to Pleasant Avenue and JHS by the end of May 2026. 	<ul style="list-style-type: none"> Academic Program for incoming PK-3 students. Community Swim, Monday through Thursday. LEAPS Summer Program for students in Grade K-6, Monday through Friday.

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Graduation Rate



4-Year Graduation Rate



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District Growth – Building Capacity



Professional Learning

Areas of Focus:

- Conscious Discipline
- Artificial Intelligence
- Building Thinking Classrooms
- Explicit Instruction
- The Science of Reading (NYSUT)

Teacher Support:

- Critical Friends
- Mentoring
- Designing TA Mentor Program
- Teacher Leadership

Leadership Capacity:

- Mentoring
- Targeted Learning
- Evaluation
- Alignment

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Social Emotional Foundation



Conscious Discipline

A trauma-informed, evidence-based self-regulation program that shifts the focus of behavior management from a system of rewards and punishments to one based on safety, connection, and problem-solving. By viewing conflict as an opportunity to teach missing skills rather than a disruption to be suppressed, the framework helps develop the higher-order thinking skills—such as empathy and impulse control—necessary for long-term emotional intelligence.

Key Pillars of the Approach

- **Safety:** Utilizing the "Brain State Model" to ensure the child's physical and emotional needs are met so they can access their executive functions.
- **Connection:** Building a "School Family" or home environment where children feel seen and valued, which reduces the impulse to act out.
- **Problem-Solving:** Moving away from "making children behave" toward teaching them the tools to manage their own emotions and resolve conflicts independently.

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Portrait of a Graduate (5-7)



Knox Alignment to the Portrait of a Graduate Through Creative Scheduling and course offerings:

Increased Electives:

Debate, Sports Statistics, Fascinating Folks, Self Inquiry Science, Agricultural Explorers, Connect with Nature, Debate, Broadcasting, Babysitting

Clubs:

Clubs will be aligned to the portrait of a graduate – Broadcasting

Curriculum Integration:

Teachers will be aligning their courses each semester to be aligned to two of the competencies

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Pathways to Graduation



Pathways

- College (4 Year)
- College (2 Year)
- Workforce/Military
- CTE (Career and Technical Education)
- P-Tech

Attributes of a Graduate

- Academically Prepared
- Creative Innovator
- Critical Thinker
- Effective Communicator
- Global Citizen
- Reflective and Future-Focused
- Culturally Responsive

Changes/Requirements

- Financial Literacy
- Climate Education
- One Diploma Type
- Authentic Assessments
- Decoupling of the Regents
- Opportunity for Local Designations

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New Programming: 2026-27



The Learning Center

- This center will be located at JHS in the media center space to support students with tutoring, credit recovery, grade recovery, peer-to-peer tutoring, etc.

Family Resource Center

- Designed to support the whole child and the whole family, our Center offers a unique blend of educational resources and vital community services, from a full-service food pantry to interactive family story nights. We aim to remove barriers to success by fostering a supportive environment where education and well-being go hand-in-hand.

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New Programming: 2026-27



Driver's Education

- Our high school Driver's Education course will equip students with the essential behind-the-wheel skills and safety knowledge needed to navigate the road confidently and earn their independence.

Unified Sports

- Unified Sports joins students to promote social inclusion through shared athletic competition, breaking down barriers and fostering lifelong friendships on and off the field. This will be a merger with Fonda-Fultonville to offer Bowling, BOCCE and basketball.

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New Programming: 2026-27



Early CTE

- The Early CTE program will be offered to Johnstown High School students grades 9-10 to access their programs in intro to construction, and healthcare and human services. This program will be held on the HFM BOCES campus.

Business Program

- Expansion of experiences: Personal Finance, Career Management, Sports & Entertainment Marketing, Future Business Leaders of America.

College in the High School (CHS)

- JHS currently offers 7 AP courses and 10 CHS courses. Next year, Personal Finance will be offered as another CHS course.

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Operational Effectiveness



Effective Functioning Systems Designed to Advance Teaching and Learning

- **Assignment of District Talent:**
 - ✓ Realize Desired Academic Goals and Student Outcomes
 - ✓ Ensure the Smooth Operation of our Schools
 - ✓ Fiscally Responsible and Sustainable Over Time
 - Balanced in Consideration of Enrollment Trends
- **Leadership Capacity and Alignment**
 - ✓ Building Instructional Leadership Capacity
 - ✓ Effective Use of Existing 12 Administrative Positions
- **Comprehensive Instructional Plan (CIP):**
 - ✓ Cohesive Instructional Framework that Ensures Coherence
 - ✓ Organization of District Plans that Govern How We Operate

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Operational Effectiveness



Effective Functioning Systems Designed to Advance Teaching and Learning

- **School Day Schedules Provide for More Instructional Time**
 - ✓ Maximizing Instructional Time, Especially at the End of the Day
 - ✓ Less Study Halls, More Academic and Support Time
- **Board of Education Meeting Schedule and Structure**
 - ✓ Designed to Include Board Workshop Time for Topic Driven Learning
 - ✓ Leadership Reports Tied to Administrative Strategic Goals
 - ✓ Student Celebrations and Recognitions
- **2026-2027 and Future School Calendars**
 - ✓ Includes Additional Days for Critical Examination of Data
 - ✓ Professional Learning Aligned to Administrative Goals
- **Opening School Year Communications**
 - ✓ Carefully Crafted Communications to Families

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Planned/Impending RESOLUTIONS

Improvements made possible by careful planning & VISION



- **New Knox Lighting Replacement Project** *(May 2026 Proposition):*
 - Replace lighting towers and lighting fixtures at Knox Field.
 - Continued remediation of water infiltration on the ground floor of Knox Middle School and associated classroom renovations.
 - Security lighting and camera upgrades
 - Costs of the project are **fully funded** by remaining money unspent for the medium and EPC projects.
- **New Large Capital Project** *(Fall 2026 referendum):*
 - \$50 million project with use of \$10 million from designated capital reserve;
 - Scope of work includes:
 - Heating and cooling upgrades to our four schools
 - Renovations and upgrades to district learning spaces
 - Critical health and safety items as identified on our building condition survey and five-year capital plan.

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Draft Budget Summary



2026-2027 DRAFT TOTAL BUDGET	\$ 47,291,679
ESTIMATED STATE AID	\$ 27,532,286
MAXIMUM ALLOWABLE TAX LEVY	\$ 13,073,473
OTHER BUDGETED REVENUE	\$ 1,644,844
APPROPRIATED FUND BALANCE/RESERVES	\$ 5,041,076

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Contingency Budget



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Impacts of a Contingent Budget



- GJSD cannot levy any more than the 2025-2026 fiscal year (*Zero Percent Cap*);
- Cap on the growth of the administrative component of the budget (9.56% for 2026-2027);
- Prohibits district spending on community use of facilities (*without a fee*), new equipment purchases, non-essential maintenance, capital expenditures (*except for emergencies*), student supplies;
- The long-term impact of a contingency budget, especially when costs for healthcare, retirement, salaries and other contractual obligations continue to escalate, **diminishes our ability to maintain fund balance and appropriate level of reserves thereby reducing our ability to remain financially stable over time.**

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Contingency Budget



Revenue	Adopted 2025-2026	Draft 2026-2027	Contingent 2026-2027	Change From Draft
State Aid	\$25,931,963	\$27,532,286	\$27,532,286	\$0
Federal Aid	\$120,000	\$120,000	\$120,000	\$0
Tax Levy	\$12,632,818	\$13,073,473	\$12,632,818	-\$440,655
Appropriated Fund Balance	\$3,117,608	\$3,141,076	\$3,141,076	\$0
Planned Use of Reserves	\$1,800,000	\$1,900,000	\$1,900,000	\$0
Interfund Transfers	\$59,737	\$59,737	\$59,737	\$0
Other Revenue	\$1,494,691	\$1,465,107	\$1,465,107	\$0
TOTAL:	\$45,156,817	\$47,291,679	\$46,851,024	-\$440,655

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Budget Vote & Board Election



DATE... May 19, 2026

TIME... 11 a.m. – 8 p.m.

**LOCATION...
Johnstown High School**

**Board of Education
Trustee Seats**

**Two (2) Three-Year
Board of Education
seats up for re-
election
commencing July 1,
2026**

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