

Scotia-Glenville CSD Budget to Budget Presentation

February 9, 2026



Scotia-Glenville Commitment Statement

One Community, Every Tartan: the Pattern that Unites Us

Every Tartan is a vital thread in our shared tapestry. At Scotia-Glenville, we are committed to embodying unity, embracing representation, and upholding the dignity of each individual. Our mission is to cultivate an environment of learning and growth where all students, staff, and community members feel safe, seen, supported, and heard. We are stronger as a community when we are all empowered to succeed.



Goals for This Evening

- **To review the budget to budget picture including:**
 - ▷ To review the District strategic and annual goals
 - ▷ To develop an understanding of the carry-forward budget
 - ▷ To develop an understanding of the Tax Levy Cap for the 2026-2027 budget year
 - ▷ To review the superintendent's budget development strategy



District Strategic Goals

Instruction: The district's instructional program enables our students to meet the New York State standards and prepares them for life in the 21st Century.

Personnel: All district staff has access to meaningful staff development and the supports to implement new learning in their positions.

Operations: The district's procedures and routine activities support a positive learning environment that is efficient, effective, and responsive to our fiscal environment.

Facilities: The district's facilities plan includes a timeline for addressing maintenance needs and refurbishment of facilities to support a safe and healthy learning environment for students and staff.



District Strategic Goal: Annual Implementation

Instruction (Academics): The district's instructional program enables our students to meet the New York State standards and prepares them for life in the 21st Century.

- Achieve a 90% or greater high school graduation rate
- Increase student proficiency / mastery level performance on Regents and Grades 3 - 8 testing
- Increase student proficiency in K - 5 math
- All students will achieve at minimum one-years growth in ELA in grades 1 through 5
- Achieve vertical and horizontal curriculum alignment through curriculum mapping
- Create a K - 12 Multi-Tiered System of Support (MTSS) plan
- Create a STEPS plan that supports and evaluates best practices in teaching and learning



District Strategic Goal: Annual Implementation

Instruction (Whole Child): The district's instructional program enables our students to meet the New York State standards and prepares them for life in the 21st Century.

- Increase student attendance rates district-wide
- Implement Second Step K - 12 Social Emotional Learning (SEL) curriculum with all K - 5 students
- Implement the Comprehensive School Threat Assessment Guidelines (CSTAG)
- Regular and proactive Parent Square communications from schools and departments
- Provide opportunities for participation in wellness activities to students
- Increase opportunities for student, parent, and staff voice



District Strategic Goal: Annual Implementation

Personnel: All district staff has access to meaningful staff development and the supports to implement new learning in their positions.

- Offer high-quality and relevant professional development to K - 12 staff
- Provide opportunities for participation in wellness activities to staff
- Provide required staff development including, but not limited to, DASA, SAVE, Ed Law 2-d, Sexual Harassment and training specific to job title
- Continue professional development and support for implementation of Eureka Math
- Continue to implement / assess impact of Comprehensive School Threat Assessment (CSTAG) training received by staff in all six schools



District Strategic Goal: Annual Implementation

Operations: The district's procedures and routine activities support a positive learning environment that is efficient, effective, and responsive to our fiscal environment.

- Continue regularly scheduled Health and Safety Meetings, utilizing input from School Resource Officers
- Incorporate new secure vestibules into each school and roll out the new guest management software
- Continue assessment / implementation of required transition to electric vehicles



District Strategic Goal: Annual Implementation

Facilities: The district's facilities plan includes a timeline for addressing maintenance needs and refurbishment of facilities to support a safe and healthy learning environment for students and staff.

- Continue into 6th year of joint transportation agreement with BHBL
- Complete the second year of construction on the \$12.5M capital project (approved by voters in May 2024) including
 - High School - secure vestibule and outside masonry work
 - Sacandaga - secure vestibule, HVAC controls, and new ceilings and lighting in the corridors
 - Middle School - bathroom renovations and cafeteria walls
- Conduct required inspections



Our Working Questions

- What do we want for our students?
- How can we best achieve it?
- How will we know we have been successful?
- What will we do if we are not successful?





School Budget Terminology Guide

- **Annual Budget Vote**: The public vote (typically the third Tuesday in May) where residents approve or reject the school district's proposed spending plan.
- **Appropriation**: Established by the adoption of the budget and constitutes a limitation on expenditures (and encumbrances) that may be incurred.
- **Expenditure**: Money spent by the district on items like teacher salaries, equipment, or services.
- **General Fund**: The main operating budget for the school district, covering daily expenses like salaries, benefits, and supplies.
- **Revenue**: Income sources for the school, including property taxes, state aid, and federal subsidies.



School Budget Terminology Guide

- **PILOT (Payment in lieu of Taxes)**: Payments made by developers or companies to the school district in place of property taxes, often associated with Metroplex.
- **STAR Program (School Tax Relief)**: A NYS program providing property tax exemptions to eligible homeowners, reducing their school tax bills.
- **Tax Cap (Tax Levy Limit)**: The maximum amount a district can increase its property tax levy (usually 2% or inflation, whichever is lower) without needing a supermajority vote (60% approval). **THE GAP TO THE CAP PHRASE** represents the difference between the tax levy needed to balance the budget and the maximum allowable taxes to be raised under the tax cap.



School Budget Terminology Guide

- **Tax Certiorari**: The legal process by which a commercial property owner can challenge the real estate tax assessment on a given property in attempt to reduce the property's assessment and real estate taxes.
- **Tax Levy**: The total amount of money a school district collects from local property taxes to support its budget.
- **Tax Rate**: The amount paid per \$1,000 of assessed property value, calculated by dividing the total tax levy by the total assessed value of property in the district.



School Budget Terminology Guide

- **Appropriated Fund Balance:** The portion of a district's total fund balance from the previous fiscal year that is applied as revenue to the following year's general fund budget. This reduces the amount of money that must be generated by taxes.
- **Fund Balance:** Created when the district has money left over at the end of its fiscal year from underspending the budget and/or taking in additional revenue.
- **Reserved Fund Balance:** The portion of fund balance set aside for specific purposes such as the Reserve for Encumbrances, Reserve for Repairs, or Tax Certiorari Reserve, etc. Each reserve fund has certain establishment and use requirements.
- **Unappropriated Fund Balance:** A school district is permitted to keep a portion of its total fund balance, equal to an amount of up to 4% of the following year's budget total. These monies are kept in a separate fund which may be used to pay for emergency repairs and other unforeseen occurrences, as determined by the Board of Education. Unused monies within this fund become part of the following year's total fund balance.



What is a Carry-forward Budget?

The total amount of money required to pay for current-year programs, staffing and services at next year's anticipated costs. The Carry-forward Expense Budget reflects:

- * the cost to maintain all current instructional programs and staff;
- * contractual and estimated wage and salary increases;
- * projected health and dental increases;
- * projected out-of-district special ed tuition;
- * projected escalation in utility costs;
- * Athletic Department uniform replacement to proper standards, supply and equipment repairs aligned with annual needs; and
- * B&G restructuring; PPS restructuring; and retiree replacements.



What is a Carry-forward Budget?

The Carry-forward Revenue Budget reflects:

- * Governor's State Aid Budget (won't be final until NYS Budget passes)
- * Interest Income Projection
- * Payment in lieu of Taxes
- * Government subsidies
- * Appropriated Fund Balance and Reserve Utilization
- * Property Tax Levy Increase above the Tax Cap



2026 - 2027 Carry-forward Budget

26-27 Carry-forward Budget	\$69,770,717	
A. Expense Increase from Prior Year	3,257,023	4.90% Increase
i. 26-27 State Aid Increase	456,800	1.80% Increase
ii. PILOT Revenue Increase	141,564	15.13% Increase
iii. Decrease in Fund Balance (see next slide)	(728,000)	-17.57% Decrease
iv. Decrease in Interest	(125,000)	-23.81% Decrease
v. Allowable Tax Levy Increase	<u>766,874</u>	2.22% Increase
B. Revenue Increase w/in Tax Cap (sum of i. through v.)	512,238	\ .77% Increase
C. BUDGET GAP TO THE TAX CAP	(2,744,785)	(A minus B = C)



Projected Fund Balance

Fund Balance at 7/1/2025 (we have 1.7%; 4% ALLOWED which is \$2,660,547)	\$ 1,137,873
25-26 Projected Surplus	2,469,672
Reserve for Debt (DASNY Refunds received in Q2)	<u>(191,799)</u>
Projected Fund Balance at 6/30/26	3,415,746
Projected Use of Reserves	215,000
25-26 Appropriated Fund Balance	<u>4,358,558</u>
SHORTFALL	\$ (727,812)

If we meet the shortfall, we reach the needed amount to appropriate fund balance in lieu of needing to raise an additional \$4,400,000 in local taxes. However, our fund balance at 7/1/2026 will be zero. We need to build additional savings.



26-27 Carry-forward Budget Expense Variance Analysis

Expenditures	Budget 25-26	Budget 26-27	Incr \$'s	Incr %	26/27 % of budget	25/26 % of budget
Instructional	\$34,881,378	\$36,242,910	\$1,361,532	3.90%	51.95%	52.44%
Employee Benefits	17,702,621	18,995,001	1,292,380	7.30%	27.22%	26.62%
General Support	2,085,335	2,187,949	102,614	4.92%	3.14%	3.14%
Debt Service	5,242,511	5,386,526	144,015	2.75%	7.72%	7.88%
Building and Grounds	3,711,566	3,976,340	264,774	7.13%	5.70%	5.58%
Transportation	2,679,801	2,750,508	70,707	2.64%	3.94%	4.03%
Interfund/Cap. Fund	100,000	100,000	-	0.00%	0.14%	0.15%
Interfund/Special Aid	100,000	121,000	21,000	21.00%	0.17%	0.15%
Home & Community	10,482	10,483	1	0.01%	0.02%	0.02%
TOTALS	\$66,513,694	\$69,770,717	\$3,257,023	4.90%	100.00%	100.00%



26-27 Carry-forward Budget Revenue Variance Analysis

Source of Funds	Budget 25-26	Budget 26-27	incr \$'s	Incr %	26/27 % of budget	25/26 % of budget
Property Taxes	\$34,492,843	\$38,004,502	\$3,511,659	10.18%	54.47%	51.86%
State Aid	25,408,765	25,865,565	456,800	1.80%	37.07%	38.20%
Appropriated Fund Balance	4,143,558	3,415,558	(728,000)	-17.57%	4.90%	6.23%
Payment in Lieu of Taxes (PILOTS)	935,350	1,076,914	141,564	15.13%	1.54%	1.41%
Interest Income	525,000	400,000	(125,000)	-23.81%	0.57%	0.79%
Gov't subsidy (Medicare D, Medicaid)	340,000	340,000	-	0.00%	0.49%	0.51%
Charge for Services	247,678	247,678	-	0.00%	0.35%	0.37%
Miscellaneous	175,000	175,000	-	0.00%	0.25%	0.26%
TRS Reserve, ERS Reserve	50,000	215,500	165,500	331.00%	0.31%	0.08%
Tax Certiorari Reserve	\$165,500	-	(165,500)	-100.00%	0.00%	0.25%
BOCES Classroom Rental	\$30,000	\$30,000	-	0.00%	0.04%	0.05%
TOTALS	\$66,513,694	\$69,770,717	\$3,257,023	4.90%	100.00%	100.00%



Spending Increase Highlights: 2026 - 2027

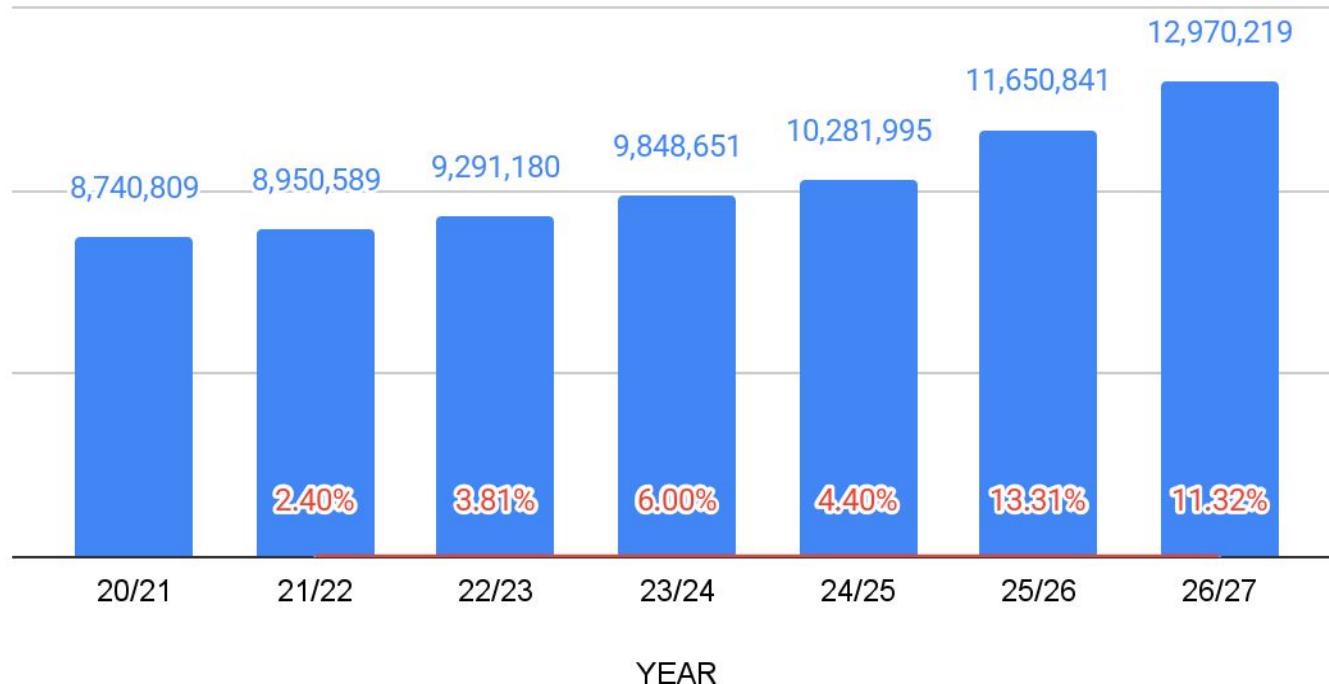
Carry-Forward Budget

Health and Dental Insurance	\$1,325,000	+11%
Salary and Wages	1,182,000	+4%
VOTEC	189,000	+18%
Debt Service	144,000	+3%
Electric Utility (Delivery and supply rate increases)	120,000	+31%
Special Ed - Out-of-District Tuition	77,000	+3%
Transportation (Wages and Contractual)	70,000	+3%
Athletics	56,000	+12%
Insurance and Miscellaneous	56,000	
SRO	<u>38,000</u>	+25%
Total Budgetary Increase	\$3,257,000	

The first draft reflects ten teacher retirements replaced at Step 8, two Senior Maintenance Mechanics replaced at Step 1 and the addition of a Director of Facilities.

HEALTH INSURANCE (ACTIVE AND RETIREE)

■ BUDGET ■ % INCREASE





Health Insurance - Participation by Plan

(as of Feb 2026)

ACTIVE	
Plan	Participants
HM POS 200 Model	53
HM PPO 800 Model	71
CDPHP EPO Model	177
TOTAL ACTIVE	301

CDPHP - 36%
Highmark - 34%
MAPS - 30%

RETIREE	
Plan	Participants
HM POS 200 Model	17
HM PPO 800 Model	94
CDPHP EPO Model	71
HM Mdcr Adv	102
CDPHP Mdcr Adv	101
TOTAL RETIREE	385



Health Insurance - Historical Look at Premiums

	HM POS		HM PPO		CDPHP EPO		MEDICARE ADV	
	Individual	Family	Individual	Family	Individual	Family	CDPHP	HM
2017/2018	\$7,450	\$19,917	\$8,072	\$20,555	\$7,824	\$19,965	\$3,451	\$5,827
2018/2019	7,349	19,635	8,451	21,500	7,978	20,351	4,176	6,520
2019/2020	7,504	20,050	8,625	21,947	8,334	21,264	4,380	6,725
2020/2021	7,522	20,098	8,643	21,995	9,036	23,065	4,380	6,725
2021/2022	7,776	20,782	8,898	22,679	9,174	23,419	4,840	7,257
2022/2023	8,112	21,663	9,256	23,599	9,617	24,536	5,361	7,837
2023/2024	8,819	23,564	10,082	25,701	10,760	27,468	5,608	8,085
2024/2025	10,275	27,464	11,670	29,825	10,804	27,571	7,030	9,169
2025/2026	11,814	31,600	13,384	34,257	11,693	29,852	8,489	10,618
2026/2027*	12,830	32,768	15,910	40,748	12,830	32,768	10,806	12,935

*Estimated Premium

SPECIAL ED OUT OF DISTRICT PLACEMENTS

25-26 placements:
35 BOCES
8 private school

— % INCREASE ■ BUDGET



POTENTIAL RESTRUCTURING IMPACT ON 26/27 BUDGET: Buildings & Grounds

Position	Salary	FICA	ERS	Health	Dental	Total
Director of Facilities	\$115,000	\$8,798	\$20,125	\$34,118	\$638	\$178,678
Step 1 Sr Maint Mech	\$72,218	\$5,525	\$12,638	\$34,118	\$638	\$125,136
Step 1 Hd Gen Mech	\$76,232	\$5,832	\$13,341	\$34,118	\$638	\$130,160
New and Replacement Cost						\$433,975
2 Retirees - Step 3	\$ (160,264)	\$ (12,260)	\$ (28,046)			\$ (200,570)
2 Stipends	\$ (42,483)	\$ (3,250)	\$ (7,435)			\$ (53,167)
2 Longevity	\$ (2,184)	\$ (167)	\$ (382)			\$ (2,733)
					Net Change	\$177,504

POTENTIAL RESTRUCTURING IMPACT ON 26/27 BUDGET: Pupil Personnel Services

	SALARY/ WAGES	ACTIVE HEALTH	PENSION/ FICA	RETIREE HEALTH	TOTAL CHANGE
PPS restructuring	119,500	11,941	20,315	0	151,756

ADD BACK IN CPSE/CSE CHAIRPERSON AND BACKFILLING
MIDDLE SCHOOL PSYCHOLOGIST
(LOSS OF FEDERAL MONEY - \$63,000)



Budget to Budget: Impact of Personnel Changes

	SALARY/ WAGES	ACTIVE HEALTH	PENSION/ FICA	RETIREE HEALTH	TOTAL CHANGE
Teacher 1 Retirement	-41,508	6,783	-7,056	27,853	-13,928
Teacher 2 Retirement	-42,012	6,783	-7,142	27,853	-14,518
Teacher 3 Retirement	-41,956	2,687	-7,133	31,949	-14,453
Teacher 4 Retirement	-31,176	6,783	-5,300	27,853	-1,840
Teacher 5 Retirement	-41,475	33,436	-7,051	27,853	12,763
Teacher 6 Retirement	-41,928	6,783	-7,128	27,853	-14,420
Teacher 7 Retirement	-41,536	6,783	-7,061	22,938	-18,876
Teacher 8 Retirement	-36,283	23,474	-6,168	10,906	-8,071
Teacher 9 Retirement	-45,544	6,783	-7,742	27,853	-18,650
Teacher 10 Retirement	<u>-45,600</u>	<u>6,783</u>	<u>-7,752</u>	<u>27,853</u>	<u>-18,716</u>
TOTAL INSTRUCTIONAL RETIREMENTS	-409,018	107,078	-69,533	260,764	-110,709



26-27 PRO- FORMA

New Hire Certified Instructional	Teacher Step 8	Teaching Ass't Step 1
Full time FTE	\$57,866	\$26,438
Estimate COL		1,058
Masters	1,600	-
FICA	4,549	2,103
Retirement Contribution	5,203	2,406
Workers Comp	204	97
Health Insurance FAMILY EPO	34,118	34,519
Dental	638	638
Total Compensation new hire	\$104,179	\$67,260

Fringe cost	\$44,713	\$39,764
Fringe cost as % of Total cost	43%	59%
Fringe as percent of salary	75%	145%



Property Tax Levy Limit

- A few things to remember...

- Though referred to as a “2% tax cap” it does not restrict any proposed tax levy increase to 2%.
- The “tax levy limit” is the highest allowable tax levy a school district can propose as part of its annual budget requiring approval by a simple majority of voters.
- The law does not cap property taxes at 2%. The law applies to the tax levy, not to tax rates or individual tax bills.
- Schools do have an option to exceed their “tax levy limits” with at least 60% voter approval.



Property Tax Levy Limit Continued

- And a couple more...
 - Certain exemptions are allowed as exclusions against the cap. These include voter-approved local capital expenditures, increases in state mandated employer contributions to employee pensions, and some court orders or judgments.
 - Each school district will determine its “tax levy limit” using an eight step formula. The formula adjusts a district’s tax levy to reflect growth in the local tax base (if any) and the rate of inflation or 2% (whichever is lower).



The District's Property Tax Levy Limit

- The District's calculated maximum allowable tax levy limit for 2026 - 2027 is **2.22%**. The prior year tax cap was **3.25%**. This means:
 - The allowable levy increase over the 2025 - 2026 budget is **\$766,874**.
 - The first draft budget of 69,770,717 (**increase of 4.9%**) would require a tax levy increase of **\$3,511,659 (10.18%)**. This would cause the district to be **\$2,744,785** over the tax cap. The projected tax rate increase would be **10.17%** as we are using the 2025-2026 tax rolls at this time. Tax rolls are set at the end of May.



Historical Perspective - Tax Cap & Levy

YEAR	MAXIMUM ALLOWABLE TAX CAP INCREASE	TAX LEVY % INCREASE	TAX RATE % INCREASE	SPENDING INCREASE
2013-14	4.46%	4.46%	4.38%	2.76%
2014-15	0.80%	1.76%	1.12%	3.33%
2015-16	3.66%	-1.48%	-2.51%	1.12%
2016-17	1.78%	0.33%	-0.74%	1.36%
2017-18	3.66%	3.61%	3.08%	2.61%
2018-19	3.46%	3.36%	2.62%	4.84%
2019-20	3.28%	2.54%	2.73%	1.73%
2020-21	2.67%	2.66%	1.78%	2.12%
2021-22	0.13%	0.13%	-0.45%	1.66%
2022-23	1.62%	1.61%	1.00%	1.94%
2023-24	4.33%	2.99%	1.49%	4.45%
2024-25	2.86%	2.83%	1.39%	3.38%
2025-26	3.25%	3.25%	1.44%	2.19%

*2018-19 included a \$1.04 million increase in debt service

AVERAGE	2.77%	2.16%	1.33%	2.58%
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2026-27	2.22%	10.18%	10.17%	4.90%
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Tax Cap - 13 Year Summary

- * BUDGET AT OR UNDER CAP - 12 times
- * BUDGET OVER THE CAP- 1 time passed
2014/15 *CAP WAS .80%; LEVY WAS 1.76%
- * BUDGET OVER THE CAP - 1 time defeated
2025/26 *CAP WAS 3.25%; LEVY WOULD HAVE BEEN 5.09%

The District must submit its decision by March 1, 2026, as to whether to override the tax cap.



IMPACT ON TAXPAYER'S SCHOOL TAX BILL (before STAR)

Carry-forward Budget: Tax Levy Increase - 10.18%

Carry-forward Projected Tax Rate Increase - 10.17% (based on 2025 tax rolls)

	Assessed Value	Tax Rate	Tax Bill
2025/26 Actual	\$160,000	24.94637	\$3,991.42
2026/27 <i>Estimated</i>	160,000	27.48293	4,397.27
Increase from 25/26		10.17%	\$405.85

	Assessed Value	Tax Rate	Tax Bill
2025/26 Actual	\$200,000	24.94637	\$4,989.27
2026/27 <i>Estimated</i>	200,000	27.48293	5,496.59
Increase from 25/26		10.17%	\$507.32

MAY 2026 SCHOOL BUS PROPOSITION

- * TO BE PURCHASED: ONE 57-PASSENGER BUS WITH WHEELCHAIR CAPACITY FOR \$214,000
- * REPLACES BUS 213 (12 YEARS OLD WITH 121,249 MILES)
- * ESTIMATED DELIVERY BETWEEN SEPT AND NOV OF 2026
- * DEBT SERVICE PAYMENTS BEGIN 27/28, SPREAD OVER 5 YEARS WITH AN ESTIMATED NET IMPACT ON THE BUDGET OF \$14,250 PER YEAR
- * THE 2020 BUS PURCHASE WILL BE PAID OFF IN 25/26
- * PENDING ORDER FOR THREE EV BUSES WITH PRODUCTION ANTICIPATED TO START IN MARCH OF 2026 (FROM MAY 2024 BUS PROP)

MAY 2026 PROPOSITIONS

- * Budget Prop
Final Budget Amount TBD
- * Bus Prop - One 57-passenger Bus with wheelchair capacity
\$214,000
- * Electric Vehicle Infrastructure Upgrade Project Prop
\$2,600,000M (PENDING UPDATED COST REVIEW)
 - No anticipated tax increase due to National Grid rebate, NYSERDA funding, Building Aid, Transportation Aid and Repair Reserve



Superintendent's Budget Development Strategy

- Be mindful of the District's strategic and annual goals
- Begin with the mandates in mind
- Seek the Board's input for closing the budget "gap to the cap"
- "Layer on" classes, programs, or other wants
- To the extent possible, requests for new budgetary items will be accompanied by a "give to get"
- Utilize Pro forma calculation for any new hire
- Be mindful of class size targets and enrollment trends



**Follow Scotia-Glenville's
Budget Development at
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