

Scotia-Glenville CSD Budget Update

March 2, 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 changes to date including:**
 - ▷ To develop an understanding of the Tax Levy Cap, and changes due to new pilots, for the 2026-2027 budget year
 - ▷ Board's directive to stay at or under the tax levy limit (cap) or exceed it... required by 3/1.
 - ▷ To review steps taken to reduce the "gap to the cap"

BUDGET PROCESS: NOVEMBER TO DATE

Distribution of budget request forms, review of request process with Administrative Council. Budget development meetings including:

- * Assistant Superintendent of Curriculum and Instruction (ASCI) meets with Principals & Academic Heads to gather and vet requests
- * ASCI presents requests to Superintendent and Business Manager
- * Meeting with Athletic Director
- * Meeting with IT Director
- * Meeting with Interim Director of Pupil Personnel Services
- * Meeting with Supervisors of Transportation and B&G

The District's Property Tax Levy Limit

- The District's calculated maximum allowable tax levy limit for 2026 - 2027 is **1.78%**. The prior year tax cap was **3.25%**. This means:
 - The allowable levy increase over the 2025 - 2026 budget is **\$615,267**.
 - The updated draft budget of 67,580,568 (**increase of 1.60%**) would require a tax levy increase of **\$1,169,902 (3.39%)**. This would cause the district to be **\$554,635** over the tax cap. The projected tax rate increase would be **4.22%** as we are using the 2025-2026 tax rolls less \$11.2M reduction for new PILOT at this time. Tax rolls are set at the end of May.

TAX CAP CHANGES

CHANGE TO TAX CAP	TAX CAP % INCREASE	ALLOWABLE DOLLARS
2/9/26 PRESENTATION	2.22%	\$766,874
2/27/26 UPDATE	1.78%	\$615,267

New PILOT Agreements	Increase to PILOT Budget	Impact on Tax Levy	New Tax Cap %	Tax Rate % Inc.	Tax Rate Change
Best Glenville LLC	\$24,947	-\$24,947	2.15%	3.75%	0.07%
Belgioioso Cheese, Inc.	\$126,660	-\$126,660	1.78%	4.22%	0.84%

Best Glenville is a new business and the associated property was not previously on the tax roll. Belgioioso Cheese had a prior PILOT that ended in 24/25. Belgioioso was on the tax rolls in 25/26. This results in a reduction in the total Assessed Value of \$11.2M and a loss of \$279,400 in taxes, partially offset by an increase to the PILOT revenue of \$126,700. The difference of \$152,700 will be shifted to the rest of the taxpayers to maintain the current levy in the budget draft.

IMPACT OF BELGIOIOSO PILOT AGREEMENT

	TAX ROLLS	PILOT AGREEMENT	DIFFERENCE
ASSESSED VALUE	\$11,200,000	\$7,500,000	-\$3,700,000
TAX RATE (25/26)	\$24.94637	\$24.94637	
TAXES at 100%	\$279,400	\$187,100	-\$92,300
SGCSD SHARE	\$279,400	\$126,700	-\$152,700
ESTIMATED TAX RATE INCREASE	3.38%	4.22%	0.84%

HISTORY OF BELGIOIOSO PILOT AGREEMENT

	TERM	ASSESSED VALUE	PILOT/TAX PAYMENT
INITIAL AGREEMENT	18/19-19/20	\$1,350,000	\$30,688
		1,350,000	31,531
AMENDMENT #1	20/21	1,350,000	32,091
AMENDMENT #2	21/22	1,350,000	31,946
AMENDMENT #3	22/23-24/25	3,000,000	71,697
		3,000,000	72,768
		3,000,000	73,780
SHIFT TO TAX ROLLS	25/26	11,200,000	279,399
AMENDMENT #4 (5 years)	26/27-31/32	7,500,000	126,660

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)

SUMMARY OF CHANGES FROM FIRST DRAFT

Carry-forward Gap to the Cap	\$ 2,744,785
Revisions to the First Draft	(2,190,150)
New Gap to the Cap	\$ 554,635

Maximum Levy at Allowable Tax Cap	35,108,110
Revised Tax Levy	35,662,745
Amount over/(under) Tax Cap	\$ 554,635

Reductions from First Draft Budget: Glen Worden Closure

INSTR (7 Classroom, 1 Reading, 1 TA)	-9.0	-\$729,553
NON-INSTR (2.5 B&G, 1.5 Sec, .5 Nurse, 2.5 Mon)	-7.0	-303,562
ADMINISTRATION (1 Principal)	-1.0	-199,071
NON SALARY EXPENSES (utilities, cust supp, cont)	-	-56,472
REDUCTION IN SUB TEACHERS	-	-20,000
REDUCTION IN SUB CLEANERS	-	<u>-5,000</u>
TOTAL POSITIONS	-17.0	-\$1,313,658

Reductions from First Draft Budget: Staffing - Attrition/Vacancies

UNFILLED VACANCIES (Inst)	-6.0	-\$448,512
B&G REDUCTION (Mechanic)	-1.0	-125,727
ATTRITION (Guidance Counselor)	<u>-1.0</u>	<u>-103,851</u>
TOTAL	-8.0	-\$678,090

Reductions from First Draft Budget: Other Expenses

FINAL TRS RATES		-\$121,000
OTHER (GRANT SUBSIDY)		<u>-77,400</u>
TOTAL BENEFITS		-\$198,400

Reductions from First Draft Budget: Summary

GLEN WORDEN CLOSURE	-17.0	-\$1,313,658
STAFFING - ATTRITION/VACANCIES	-8.0	-678,090
TOTAL NON-STAFF REDUCTIONS		<u>-198,400</u>
TOTAL REDUCTIONS	-25.0	-\$2,190,148
TOTAL POSITIONS IMPACTED	-25.0	
VACANT POSITIONS/TEMP AGENCIES	<u>13.0</u>	
ACTUAL STAFFING IMPACT	-12.0	

Historical Perspective - Tax Cap & Levy

	MAXIMUM ALLOWABLE TAX CAP INCREASE	TAX LEVY % INCREASE	TAX RATE % INCREASE	SPENDING INCREASE
AVERAGE	2.77%	2.16%	1.33%	2.58%
2026-27	1.78%	3.39%	4.22%	1.60%

Impact of Staffing Adjustments on Student Programming

Reductions in staffing, unfilled retirements, and position attrition **do not** result in a reduction in services, programs, and class offerings for students.

*The continuum of services for students with special needs will continue to be offered in kindergarten through twelfth grade.

*At elementary, classroom sections will be at, or under, the district's current class size guidelines.

*Guidance services will be added at the elementary in accordance with New York State Education Department requirements.

Impact of Staffing Adjustments on Programming Cont'd

*At secondary (grades sixth through twelfth) class sizes will remain consistent with the 2025-2026 school year.

*The district will maintain Fine Arts offerings including art and music courses, Business, Family & Consumer Science, Technology, three foreign languages, advanced placement and College in the High School, and meet all New York state graduation requirements.

*Career and Technical Education and New Visions will continue to be available to students who qualify.

What Changes Will be Made?

2026 - 2027	MS	HS
Projected Enrollment	473 Students	660 Students
Guidance Counselor	2.8 FTE	3.0 FTE
Social Work Provider	1.0 FTE	2.5 FTE
Total Guidance and SW	3.8 FTE	5.5 FTE

We will not replace one retiring guidance counselor at the high school due to enrollment decline. We will replace one social work service provider at the middle school. .2 FTE of one middle school guidance counselor will serve the elementary schools.

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

Current Draft Budget: Tax Levy Increase - 3.39%

Current Draft Projected Tax Rate Increase - 4.22% (based on 2025 tax rolls less \$11.2M)

	Assessed Value	Tax Rate	Tax Bill
2025/26 Actual	\$160,000	24.94637	\$3,991.42
2026/27 <i>Estimated</i>	160,000	26.00000	4,160.00
Increase from 25/26		4.22%	\$168.58

Allowable Levy:
1.78%
Tax Rate Inc.: 2.6%
Increase: +103.89

	Assessed Value	Tax Rate	Tax Bill
2025/26 Actual	\$200,000	24.94637	\$4,989.27
2026/27 <i>Estimated</i>	200,000	26.00000	5,200.00
Increase from 25/26		4.22%	\$210.73

Allowable Levy:
1.78%
Tax Rate Inc.: 2.6%
Increase: +129.87

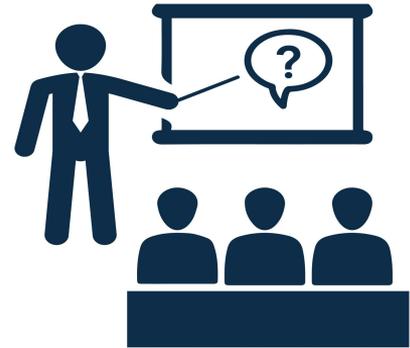
PLEASE REFER TO THE FEBRUARY 9 BOARD OF EDUCATION PRESENTATION ON THE CARRY-FORWARD BUDGET

GUIDE TO BUDGET TERMINOLOGY

HISTORICAL BUDGET INFORMATION

HISTORICAL TAX CAP INFORMATION

FIRST DRAFT BUDGET DETAIL





**Follow Scotia-Glenville's
Budget Development at
www.scotiaglenvilleschools.org**