



Scotia-Glenville CSD Budget Update

March 16, 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 provide an update from the March 2 meeting
 - ▷ To review further steps taken to reduce the “gap to the cap”
 - ▷ To present the Superintendent’s Budget

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	(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)

TAX CAP CHANGES from 3/2

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%

As discussed at March 2 presentation

Reductions from First Draft Budget: Summary at March 2

GLEN WORDEN CLOSURE	-17.0	-\$1,313,658
STAFFING - ATTRITION/VACANCIES	-8.0	-678,090
TOTAL NON-PERSONNEL 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	

SUMMARY OF CHANGES FROM FIRST DRAFT AT MARCH 2

Carry-forward Gap to the Cap	\$ 2,744,785
Revisions to the First Draft	(2,190,150)
Gap to the Cap at 3/2	\$ 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: Additional Salary Revisions (3/16)

Staffing - Teaching Assistants (1 Gen Ed & 1 Vacant PPS)	-2.00	-121,366
Staffing - Door Monitors (Lin & GD)/Hall Monitor (HS)	-2.69	-78,632
Staffing - Typist increase hours at Lin & GD	.80	30,460
Staffing - Aides (ES and MS)	-2.72	-77,219
Staffing - 1 Secretarial Reduction (12-month)	-1.00	-51,478
TOTAL SALARY REDUCTIONS	-7.61	-298,235

Reductions from First Draft Budget: Additional Non-Personnel Revisions (3/16)

BOCES Pricing Adjustments	-44,381
Information Technology (Discretionary)	-25,000
Athletics (Initial 26/27 Increase of \$56K reduced to \$36K)	-20,000
Summer School/Learning Leaps (adj to Actual)	-15,000
P&C Insurance	-12,300
Curriculum Development	-9,719
TOTAL NON-PERSONNEL REDUCTIONS	-\$126,400

Reductions from First Draft Budget: Additional Revisions at March 16

EXPENSE REDUCTIONS - Salaries (-7.61 FTE)	-\$298,235
EXPENSE REDUCTIONS - Non-Personnel	-126,400
REVENUE (BOCES Rental/RDS Subsidy)	-130,000
TOTAL REDUCTION IN TAX LEVY FROM 3/2	-\$554,635

SUMMARY OF CHANGES FROM FIRST DRAFT AT MARCH 16

Carry-forward Gap to the Cap	\$ 2,744,785
Reductions to the First Draft (Expense)	(2,614,785)
Increased Revenue-BOCES Rental/RDS Subsidy	(130,000)
Gap to the Cap at 3/16	\$ 0

Maximum Levy at Allowable Tax Cap	35,108,110
Revised Tax Levy at 3/16	35,108,110
Amount over/(under) Tax Cap	\$ 0

Summary of Changes from First Budget Draft

STAFFING REDUCTION	-32.61	-\$2,289,983
NON-PERSONNEL REDUCTIONS		-324,802
INCREASED REVENUE		<u>-130,000</u>
TOTAL REDUCTIONS	-32.61	-\$2,744,785
TOTAL POSITIONS IMPACTED	-32.61	
VACANT POSITIONS/TEMP AGENCIES	<u>14.86</u>	
ACTUAL STAFFING IMPACT	-17.75	

SUPERINTENDENT'S RECOMMENDED BUDGET - 2026/2027

Spending Limit	\$ 67,155,932
Increase in Spending .97%	642,238
Increase in Tax Levy 1.78%	615,267

26-27 Superintendent's 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	\$34,690,009	\$-191,369	-.55%	51.66%	52.44%
Employee Benefits	17,702,621	18,198,822	496,201	2.80%	27.10%	26.62%
General Support	2,085,335	2,175,815	90,480	4.34%	3.24%	3.14%
Debt Service	5,242,511	5,386,526	144,015	2.75%	8.02%	7.88%
Building and Grounds	3,711,566	3,725,659	14,093	0.38%	5.55%	5.58%
Transportation	2,679,801	2,749,665	69,864	2.61%	4.09%	4.03%
Interfund/Cap. Fund	100,000	100,000	-	0.00%	0.15%	0.15%
Interfund/Special Aid	100,000	121,000	21,000	21.00%	0.18%	0.15%
Home & Community	10,482	8,436	-2,046	-19.52%	0.01%	0.02%
TOTALS	\$66,513,694	\$67,155,932	\$642,238	.97%	100.00%	100.00%

26-27 Superintendent's 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	\$35,108,110	\$615,267	1.78%	52.28%	51.86%
State Aid	25,408,765	25,865,565	456,800	1.80%	38.52%	38.20%
Appropriated Fund Balance	4,143,558	3,415,558	(728,000)	-17.57%	5.09%	6.23%
Payment in Lieu of Taxes (PILOTS)	935,350	1,228,521	293,171	31.34%	1.83%	1.41%
Interest Income	525,000	400,000	(125,000)	-23.81%	0.60%	0.79%
Gov't subsidy (Medicare D, Medicaid)	340,000	400,000	60,000	17.65%	0.60%	0.51%
Charge for Services	247,678	247,678	-	0.00%	0.37%	0.37%
Miscellaneous	175,000	175,000	-	0.00%	0.26%	0.26%
TRS Reserve, ERS Reserve	50,000	215,500	165,500	331.00%	0.32%	0.08%
Tax Certiorari Reserve	\$165,500	-	(165,500)	-100.00%	0.00%	0.25%
BOCES Classroom Rental	\$30,000	\$100,000	70,000	233.33%	0.15%	0.05%
TOTALS	\$66,513,694	\$67,155,932	\$642,238	0.97%	100.00%	100.00%

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 67,155,932 (**increase of .97%**) would require a tax levy increase of **\$615,267 (1.78%)**. This would cause the district to be at the tax cap. The projected tax rate increase would be **2.54%** as we are using the preliminary 2026-2027 tax roll. Tax rolls are finalized at the end of May.

Historical Perspective - Tax Cap & Levy 2013-14 through 2026-27

	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%	1.78%	2.54%	.97%

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

Current Draft Budget: Tax Levy Increase - 1.78%

Current Draft Projected Tax Rate Increase - 2.54% (based on prelim 2026-27 tax rolls)

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updates

	Assessed Value	Tax Rate	Tax Bill
2025/26 Actual	\$160,000	24.94637	\$3,991.42
2026/27 <i>Estimated</i>	160,000	25.58111	4,092.98
Increase from 25/26		2.54%	\$101.56

	Assessed Value	Tax Rate	Tax Bill
2025/26 Actual	\$200,000	24.94637	\$4,989.27
2026/27 <i>Estimated</i>	200,000	25.58111	5,116.22
Increase from 25/26		2.54%	\$126.95

What Does the Proposed 2026 - 2027 Budget Preserve?

Though significant reductions are recommended to stay within the tax levy limit, inclusive of closing / repurposing a school, the proposed 2026-2027 budget:

- ❑ preserves our instructional program from kindergarten through twelfth grade;
- ❑ maintains non-required (but vital) opportunities for students;
- ❑ and honors our collective bargaining agreements.

Preserved Programs, Services, and Student Opportunities

The Proposed 2026 - 2027 Budget Preserves:

- All state education department requirements from kindergarten through twelfth grade
- Electives in Family and Consumer Science, Technology, and Business in grades sixth through twelfth
- Advanced Placement , College in the High School Courses, and Distance Learning Courses
- Three (3) Foreign Languages
- Career and Technical Education and New Visions Opportunities
- Guidance Counselors, Psychologists, Social Work Service Providers In kindergarten through twelfth grade

Preserved Programs, Services, and Student Opportunities Continued

- The district's partnership with Saratoga Center for the Family
- 1.0 FTE nurse in each school, 1.0 FTE float nurse, .5 FTE nurse (required) at MeKeel Academy
- 1.0 FTE Library Media Specialist in each school
- Reading Specialist(s) in each school
- Academic Intervention Services at all levels
- iOPAL at Elementary
- Student Clubs
- Musical Groups
- Drama Productions at all levels
- Sports Programs, Uniform Replacements, and Supply Programs
- Part-time Athletic Trainer

Preserved Programs, Services, and Student Opportunities Continued

- Maintains Athletic Mergers
- General Education Summer School, Extended School Year Summer School, and Learning Leaps
- WEB (Where Everyone Belongs)
- 2.0 FTE School Resource Officers through Partnerships with Town of Glenville and Village of Scotia Police Departments
- GIVE Programs in grades sixth through twelfth
- Field Trips
- Late Buses
- Outside Groups Use of Facilities

EV Infrastructure Upgrade Project - Funding Sources

- Some concern has been expressed that the federal administration is relaxing the EV requirements and eliminating funding for them.
- New York State has significant funding available through the 2022 Environmental Bond Act and the subsequent Sustainable Futures Act.
- The New York School Bus Incentive Program came into play out of the 2022 Environmental Bond Act and provides \$500M to support the state's transition to zero emission school buses.
- In addition, the Sustainable Future Program includes \$100M for zero emission school buses and their supporting infrastructure.

EV Infrastructure Upgrade Project - Funding Sources

- If the EV Infrastructure Upgrade prop passes in May, the District is under no obligation to move forward with the project in the event that the law changes.
- As shown in SEI Design's March 2 presentation to the Board, it is anticipated that there will be no cost to the district for this \$3,000,000 project due to incentives (NYSBIP and National Grid), transportation aid and building aid. Please see attached Financial Overview of the project.

PLEASE REFER TO THE FEBRUARY 9 AND MARCH 2 BOARD OF EDUCATION PRESENTATIONS ON THE CARRY-FORWARD BUDGET AND ITS UPDATES

GUIDE TO BUDGET TERMINOLOGY

HISTORICAL BUDGET INFORMATION

HISTORICAL TAX CAP INFORMATION

FIRST DRAFT BUDGET DETAIL

IMPACT OF PILOTS ON TAX CAP

IMPACT OF STAFFING ADJUSTMENTS





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