



# Scotia-Glenville CSD Budget Update

March 23, 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 review the Superintendent's Budget
  - ▷ To answer any questions Board members may have
  - ▷ To have the BOE adopt a spending limit at the tax levy limit of 1.78%

# 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

# 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 Superintendent's 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 is estimated to be **2.54%** as we are using the preliminary 2026-2027 tax roll. Tax rolls are finalized at the end of May.

# STAFF REDUCTIONS - INSTRUCTIONAL

<b>Principal (GW Closure)</b>	<b>-1.00</b>
<b>Teachers (GW Closure)</b>	<b>-8.00</b>
<b>Teachers (LOAs and Unfilled Vacancies)</b>	<b>-4.00</b>
<b>Guidance Counselor (Attrition)</b>	<b>-1.00</b>
<b>Teaching Assistant (GW Closure)</b>	<b>-1.00</b>
<b>Teaching Assistants (2 Gen Ed &amp; 2 PPS)</b>	<b>-4.00</b>
<b>TOTAL INSTRUCTIONAL REDUCTIONS</b>	<b>-19.00</b>

# STAFF REDUCTIONS - NON-INSTRUCTIONAL

<b>Nurse (GW Closure)</b>	<b>-.50</b>
<b>General Mechanic (B&amp;G Reduction)</b>	<b>-1.00</b>
<b>Custodian and Cleaners (GW Closure)</b>	<b>-2.50</b>
<b>Monitors (GW Closure)</b>	<b>-2.50</b>
<b>Door Monitors (Lin &amp; GD)/Hall Monitor (HS)</b>	<b>-2.69</b>
<b>Typist increase hours at Lin &amp; GD</b>	<b>.80</b>
<b>Aides (ES and MS)</b>	<b>-2.72</b>
<b>Secretarial (GW Closure)</b>	<b>-1.50</b>
<b>Staffing - 1 Secretarial Reduction (12-month)</b>	<b>-1.00</b>
<b>TOTAL STAFF REDUCTIONS</b>	<b>-13.61</b>

# NON-PERSONNEL REDUCTIONS

**BOCES Pricing Adjustments**

**Information Technology (Discretionary)**

**Athletics (Initial 26/27 Increase of \$56K reduced to \$36K)**

**Summer School/Learning Leaps (adj to Actual)**

**P&C Insurance**

**Curriculum Development**

# SUMMARY OF BUDGET CHANGES FROM FIRST DRAFT

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

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

	<b>MAXIMUM ALLOWABLE TAX CAP INCREASE</b>	<b>TAX LEVY % INCREASE</b>	<b>TAX RATE % INCREASE</b>	<b>SPENDING INCREASE</b>
<b>AVERAGE</b>	<b>2.77%</b>	<b>2.16%</b>	<b>1.33%</b>	<b>2.58%</b>
<b>2026-27</b>	<b>1.78%</b>	<b>1.78%</b>	<b>2.54%</b>	<b>.97%</b>

# Impact of Instructional Staff Reductions

Position	Outcome
1.0 FTE Principal	Placed on Administrative PEL
7.0 FTE Elementary Classroom Teachers	4.0 FTE reassigned; 3.0 FTE placed on Elementary PEL
1.0 Reading Teacher	1.0 FTE Placed on Reading PEL*
1.0 FTE General Ed Teaching Assistant / Support Room Teaching Assistant (GD)	Addl TA and PPS Support moves to GD, eliminates need for addl TA
1.0 FTE Special Education Teaching Assistant	Position currently unfilled; determined not needed

\*We will provide robust AIS support to students with the consolidation of services from 4 schools to 3. RTI and Wilson groups at GD-LINC-SAC have the capacity to accommodate GW students. GD and Lincoln will have an additional .5 FTE (each) in reading. 11

## Three - Year Comparison of Elementary and Secondary Faculty/ Admin Reductions

	2024 - 2025	2025 - 2026	2026 - 2027 *	3 Year Total
<b>GR K - 5</b>	0 FTE	-3.1 FTE -2 Classroom -1 Librarian -.5 Reading +.4 Soc Wrk	-8.0 FTE -7 Classroom -1 Reading (-1 Admin*)	Approx - 11.1 FTE
<b>GR 6 - 12</b>	-2.0 FTE -1 MS Sped -1 MS Speech	-6.5 FTE -1 Grade 6 -1 ELA -1 Math -1 Soc St - .5 Reading -1 PE -1 MS Sped -1 HS Sped +1 ENL (-1 Admin)	-2.0 FTE -1 Guidance Counselor -1 FACS	Approx -10.5 FTE

# PROPOSITION LANGUAGE

## PROPOSITION NO. 1

RESOLVED, that the Board Of Education of the Scotia-Glenville Central School District be authorized to expend the sums set forth in the total amount of \$67,155,932 during the School Year 2026-2027, and to levy the necessary tax therefore.

# PLEASE REFER TO THE FEBRUARY 9, MARCH 2 AND MARCH 16 BOARD OF EDUCATION PRESENTATIONS FOR BUDGET DEVELOPMENT HISTORY

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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