

# Scotia-Glenville CSD Public Hearing

May 6, 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 provide a brief review of the 26/27 Budget adopted by the Board of Education on March 23**
- **To respond to any questions**



# BOARD ADOPTED 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

## MAX ALLOWABLE TAX LEVY LIMIT

**1.78%** (2026 - 2027)

Prior year tax cap: **3.25%**

## ALLOWABLE LEVY INCREASE

**\$615,267**

Over the 2025 - 2026 budget

## Board-adopted Budget & Impact

- Proposed Budget: **\$67,155,932** (an increase of **.97%**)
- Tax Levy Increase: **\$615,267 (1.78%)** – This aligns exactly with the **tax cap**.
- Projected Tax Rate Increase: **2.54%** (Based on preliminary 2026-27 tax roll).

*\*Note: Tax rolls are finalized at the end of May.*

# IMPACT OF BELGIOIOSO PILOT AGREEMENT

	<b>TAX ROLLS</b>	<b>PILOT AGREEMENT</b>	<b>DIFFERENCE</b>
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%

# 2026 - 2027 Carry-forward Budget

<b>26-27 Carry-forward Budget</b>	<b>\$69,770,717</b>	
<b>A. Expense Increase from Prior Year</b>	<b>3,257,023</b>	<b>4.90% Increase</b>
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>B. Revenue Increase w/in Tax Cap (sum of i. through v.)</b>	<b>512,238</b>	<b>.77% Increase</b>
<b>C. BUDGET GAP TO THE TAX CAP</b>	<b>(2,744,785)</b>	(A minus B = C)

# 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>	

# 26-27 BOE Adopted Budget Expense Variance Analysis

Expenditures	Budget 25-26	Budget 26-27	Incr \$'s	Incr %	26/27 % of budget	25/26 % of budget
<b>Instructional</b>	\$34,881,378	\$34,690,009	\$-191,369	-.55%	51.66%	52.44%
<b>Employee Benefits</b>	17,702,621	18,198,822	496,201	2.80%	27.10%	26.62%
<b>General Support</b>	2,085,335	2,175,815	90,480	4.34%	3.24%	3.14%
<b>Debt Service</b>	5,242,511	5,386,526	144,015	2.75%	8.02%	7.88%
<b>Building and Grounds</b>	3,711,566	3,725,659	14,093	0.38%	5.55%	5.58%
<b>Transportation</b>	2,679,801	2,749,665	69,864	2.61%	4.09%	4.03%
<b>Interfund/Cap. Fund</b>	100,000	100,000	-	0.00%	0.15%	0.15%
<b>Interfund/Special Aid</b>	100,000	121,000	21,000	21.00%	0.18%	0.15%
<b>Home &amp; Community</b>	10,482	8,436	-2,046	-19.52%	0.01%	0.02%
<b>TOTALS</b>	<b>\$66,513,694</b>	<b>\$67,155,932</b>	<b>\$642,238</b>	<b>.97%</b>	<b>100.00%</b>	<b>100.00%</b>

# 26-27 BOE-Adopted 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	175,500	175,000	(500)	-.28%	0.26%	0.26%
TRS Reserve, ERS Reserve	50,000	215,500	165,500	331.00%	0.32%	0.08%
Tax Certiorari Reserve	\$165,000	-	(165,000)	-100.00%	0.00%	0.25%
BOCES Classroom Rental	\$30,000	\$100,000	70,000	233.33%	0.15%	0.05%
<b>TOTALS</b>	<b>\$66,513,694</b>	<b>\$67,155,932</b>	<b>\$642,238</b>	<b>0.97%</b>	<b>100.00%</b>	<b>100.00%</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 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)

	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
<b>Increase from 25/26</b>		<b>2.54%</b>	<b>\$101.56</b>

	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
<b>Increase from 25/26</b>		<b>2.54%</b>	<b>\$126.95</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. 16

## 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

# BUDGET PROPOSITION LANGUAGE

## PROPOSITION NO. 1

### General Fund Budget

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.

# ADDITIONAL PROPOSITIONS ON MAY BALLOT

## PROPOSITION NO. 2

### 57-Passenger Diesel Bus

Purchase of a new diesel bus with wheelchair capacity

Approved - Feb 23, 2026 BOE meeting

**\$214,000**

*Replaces 12-year-old wheelchair-accessible Bus 213*

## PROPOSITION NO. 3

### EV Infrastructure Upgrade

Electric Vehicle infrastructure project

Approved - March 16, 2026 BOE meeting

**\$3,000,000**

**\* No Tax Increase**

*Due to National Grid rebate, NYSERDA funding, Building Aid, and Transportation Aid.*

# 3-PART BUDGET

## HISTORICAL GENERAL FUND APPROPRIATION

BUDGET YEAR	ADMIN	PROGRAM	CAPITAL
2023-24	11.29%	72.98%	15.73%
2024-25	11.43%	72.79%	15.78%
2025-26	11.39%	73.35%	15.26%
<b>2026-27</b>	<b>11.38%</b>	<b>73.36%</b>	<b>15.26%</b>

# CONTINGENT BUDGET

2025/26 Levy	<b>\$34,492,843</b>
2025/26 Levy	<b>\$35,108,110</b>
	<b>-\$615,267</b>
	<b>-1.78%</b>

Contingency calculation: Plant and operations are Capital and do not have to be cut.

Debt service is part of Capital and can not be cut.

The administrative component shall not comprise a greater percentage of the contingent budget exclusive of the capital component than the lesser of (1) the percentage the administrative component had comprised in the prior year budget exclusive of the capital component or 2) the percentage the administrative component had comprised in the last proposed defeated budget exclusive of the capital component.

	Total	Admin	Program	Capital
Admin & Program (1st Prop)	\$56,905,797	\$7,644,603	\$49,261,194	\$-
Percent of Two Part (1st Prop)		13.43%	86.57%	
Capital	10,250,135			10,250,135
<b>Contingent Reductions</b>	<b>-615,267</b>	<b>-82,654</b>	<b>-532,613</b>	
Admin & Program-Contingent	56,290,530	7,561,949	48,728,581	0
Percent of Two Part-Contingent		13.43%	86.57%	
Capital	10,250,135			10,250,135
<b>Contingent Budget &amp; Percent</b>	<b>66,540,665</b>	<b>11.36%</b>	<b>73.23%</b>	<b>15.41%</b>
<b>Budget Prop &amp; Percents</b>	<b>67,155,932</b>	<b>11.38%</b>	<b>73.36%</b>	<b>15.26%</b>

# A LOOK AHEAD TO 2027/2028

	2026/2027	INCREASE	2027/2028 ESTIMATED CARRYFORWARD BUDGET
<b>SPENDING LIMIT*</b>	<b>\$67,155,932</b>	<b>5.62%</b>	<b>\$70,930,095</b>
<b>REVENUE</b>			
<b>STATE AID</b>	<b>25,865,565</b>	<b>2.00%</b>	<b>26,382,876</b>
<b>TAX LEVY</b>	<b>35,108,110</b>	<b>2.00%</b>	<b>35,810,272</b>
<b>FUND BALANCE</b>	<b>3,631,058</b>		<b>3,631,058</b>
<b>OTHER</b>	<b><u>2,551,199</u></b>		<b><u>2,551,199</u></b>
<b>TOTAL REVENUE</b>	<b>\$67,155,932</b>		<b>\$68,375,405</b>
<b>GAP TO THE CAP</b>			<b>-\$2,554,690</b>

\*C/F increases: 25/26 = 6.33%; 26/27 = 4.90% AVERAGE = 5.62%

# PLEASE REFER TO THE FEBRUARY 9, MARCH 2, MARCH 16 and MARCH 23 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





Follow Scotia-Glenville's  
Budget Development at  
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