



March 4, 2026
Board of Education Meeting



Budget Workshop #3

March 4, 2026

Assistant Superintendent for Business and Operations

Ms. Kahan



OVERVIEW

ESTIMATED STATE AID

2026-2027 TAX LEVY

ESTIMATED PROGRAM
EXPENDITURE BUDGET

STATUS OF THE 2026-27
BUDGET



ESTIMATED STATE AID	2026-2027	2025-2026	Increase
Description	Preliminary Budget	Executive Budget	(Decrease)
FOUNDATION AID	\$ 23,450,099	\$ 22,981,722	\$ 468,377
NYS EXCESS COST AID	\$ 2,087,850	\$ 1,826,093	\$ 261,757
BOCES AID	\$ 1,497,138	\$ 1,261,853	\$ 235,285
TEXTBOOK AID	\$ 202,768	\$ 207,079	\$ (4,311)
COMPUTER SOFTWARE/HARDWARE AID	\$ 83,804	\$ 87,340	\$ (3,536)
LIBRARY-A/V PROGRAM AID	\$ 23,025	\$ 23,668	\$ (643)
HIGH TAX AID	\$ 317,335	\$ 317,335	\$ -
BUILDING AID	\$ 277,402	\$ 143,149	\$ 134,253
TRANSPORTATION AID	\$ 2,283,417	\$ 2,227,693	\$ 55,724
TOTAL STATE AID	\$ 30,222,838	\$ 29,075,932	\$ 1,146,906
UNIVERSAL PRE-KINDERGARTEN	\$ 727,526	\$ 724,575	

Tax Levy Limit Calculation	2026/27
Prior Year Tax Levy	\$ 79,642,176.00
x Tax Base Growth Factor	1.0019
+ PILOTs Receivable 2025-2026	\$ 3,382,194.00
- Capital Tax Levy Exclusion 2025-2026	\$ (2,631,911.00)
x Allowable Levy Growth Factor	1.02
- PILOTs Receivable 2026-2027	\$ (3,296,264.00)
+ Capital Tax Levy Exclusion 2026-2027	\$ 2,708,631.00
Allowable Tax Levy Limit	\$ 81,567,022.00
2026-2027 Proposed Tax Levy Limit	\$ 81,567,022.00
Proposed Tax Levy	2.42%





2026-2027 PROJECTED APPROPRIATION BUDGET PROGRAM COMPONENT

Account	Description	2026-27	2025-26	2024-25
		Projected Budget	Budget	Actual Expenses
A 2110	Teaching - Regular School	\$ 32,448,536	\$ 30,033,287	\$ 30,083,078
A 2250	Teaching - Special Education	\$ 24,959,221	\$ 23,995,529	\$ 20,061,151
A 2280	Vocational Education	\$ 1,500,000	\$ 1,101,103	\$ 1,015,345
A 2330	Teaching - Special Schools	\$ 644,750	\$ 599,750	\$ 460,781
A 2610	Library	\$ 324,890	\$ 306,708	\$ 295,996
A 2620	Glen Cove Television	\$ 183,625	\$ 173,512	\$ 156,761
A 2630	Computer Assisted Instruction	\$ 2,552,523	\$ 2,400,144	\$ 1,676,945

2026-2027 PROJECTED APPROPRIATION BUDGET PROGRAM COMPONENT



Account	Description	2026-27	2025-26	2024-25
		Projected Budget	Budget	Actual Expenses
A 2805	Attendance	\$ 78,000	\$ 74,171	\$ 67,032
A 2810	Guidance	\$ 1,175,178	\$ 1,246,260	\$ 1,161,550
A 2815	Health Services	\$ 1,139,803	\$ 1,068,091	\$ 900,110
A 2820	Psychological Services	\$ 1,059,469	\$ 850,322	\$ 809,236
A 2825	Social Work Services	\$ 616,498	\$ 567,802	\$ 456,849
A 2850	Co-Curricular	\$ 192,700	\$ 213,300	\$ 243,330
A 2855	Interscholastic Athletics	\$ 1,215,150	\$ 1,008,550	\$ 1,049,603



2026-2027 PROJECTED APPROPRIATION BUDGET PROGRAM COMPONENT

Account	Description	2026-27	2025-26	2024-25
		Projected Budget	Budget	Actual Expenses
A 5510	Transportation Services	\$ 94,650	\$ 59,650	\$ 56,169
A 5540	Contract Transportation	\$ 7,651,828	\$ 6,903,824	\$ 6,541,054
A 7140	Summer Recreation	\$ 4,650	\$ 4,650	\$ 2,718
A 7145	Adult Education	\$ 14,000	\$ 14,000	\$ 12,613
A 9010	Employees Retirement	\$ 1,513,734	\$ 1,404,735	\$ 1,275,829
A 9020	Teacher Retirement	\$ 4,436,189	\$ 4,341,189	\$ 4,235,646
A 9030	FICA	\$ 4,506,551	\$ 4,153,169	\$ 3,742,380
A 9040	Worker's Compensation	\$ 579,000	\$ 579,000	\$ 555,060

2026-2027 PROJECTED APPROPRIATION BUDGET PROGRAM COMPONENT



Account	Description	2026-27	2025-26	2024-25
		Projected Budget	Budget	Actual Expenses
A 9045	Life Insurance	\$ 6,000	\$ 6,000	\$ 4,704
A 9050	Unemployment	\$ 60,000	\$ 60,000	\$ 47,616
A 9055	Disability Insurance	\$ 5,000	\$ 5,500	\$ 3,141
A 9060	Medical Insurance	\$ 16,919,000	\$ 16,037,000	\$ 14,130,305
A 9089	Administrative Fees	\$ 3,000	\$ 3,750	\$ 2,079
A 9901	Transfer to Special Aid Fund	\$ 500,000	\$ 500,000	\$ 392,281
Total		\$ 104,383,945	\$ 97,710,996	\$ 89,439,362

Reserve Use as of March 4th, 2026

RESERVES INCLUDED IN REVENUE BUDGET	
Worker's Compensation	\$ 450,000
Tax Certiorari	\$ 600,000
Unemployment	\$ 60,000
Employees Retirement System	\$ 640,000
Employee Benefit Accrued Liability	\$ 400,000
Teachers Retirement System	\$ 650,000
Total	\$ 2,800,000

Status of 2026-2027 Budget as of March 4th, 2026

STATUS OF 2026-2027 BUDGET	
Appropriation Budget	\$ 125,881,539
Revenue Budget	\$ 121,114,624
Budget GAP	\$ 4,766,915



MARCH 18, 2026
BUDGET WORKSHOP #4

STATUS OF THE 2026-2027 BUDGET

UPDATE ON STATE AID, if any

CAPITAL OUTLAY FOR 2026-2027



QUESTIONS?

tkahan@glencoveschools.org



March 4, 2026
Midyear Momentum Presentation
Dr. Doeschner



Connecting OUR Pillars & The Portrait of a Learner



Self Advocate

- Shows self compassion and acceptance
- Recognizes that physical and mental health are part of a meaningful life
- Identifies challenges and understands how to adopt them
- Demonstrates self-awareness and a strong work ethic
- Recognizes and communicates their needs and goals



Critical Thinker

- Makes connections
- Asks questions
- Finds meaning and purpose
- Utilizes evidence to support thinking
- Solves problems



Versatile Learner

- Views setbacks as opportunities for growth
- Learns and embraces mistakes and failures
- Perseveres through challenges
- Adapts to an ever-evolving world
- Embraces fear and vulnerability to remain determined to achieve success



Engaged Citizen

- Demonstrates respect and embraces diverse perspectives and traditions, fostering empathy and global awareness
- Participates in democratic processes by being informed and engaged in elections and policy discussions
- Works effectively with diverse groups to address community challenges and create sustainable solutions
- Actively makes a positive impact on their sphere of influence



Collaborative Communicator

- Works in a group setting to accomplish the assigned task
- Expresses their point of view effectively both orally and through written expression
- Properly addresses an audience both written and non-written, including attention to societal cues
- Expresses in a grammatically appropriate way



Our District Pillars

Goal I - Curriculum and Instruction: Instructional Excellence

Goal I - Curriculum and Instruction: Belonging and Wellness

Goal II - Business & Finance: Transparency and Accountability

Goal III - Business & Finance: Health and Safety

Goal IV - Human Resources: Communication and Recruiting

Goal V - Engagement and Partnership: Communication and
Community Engagement

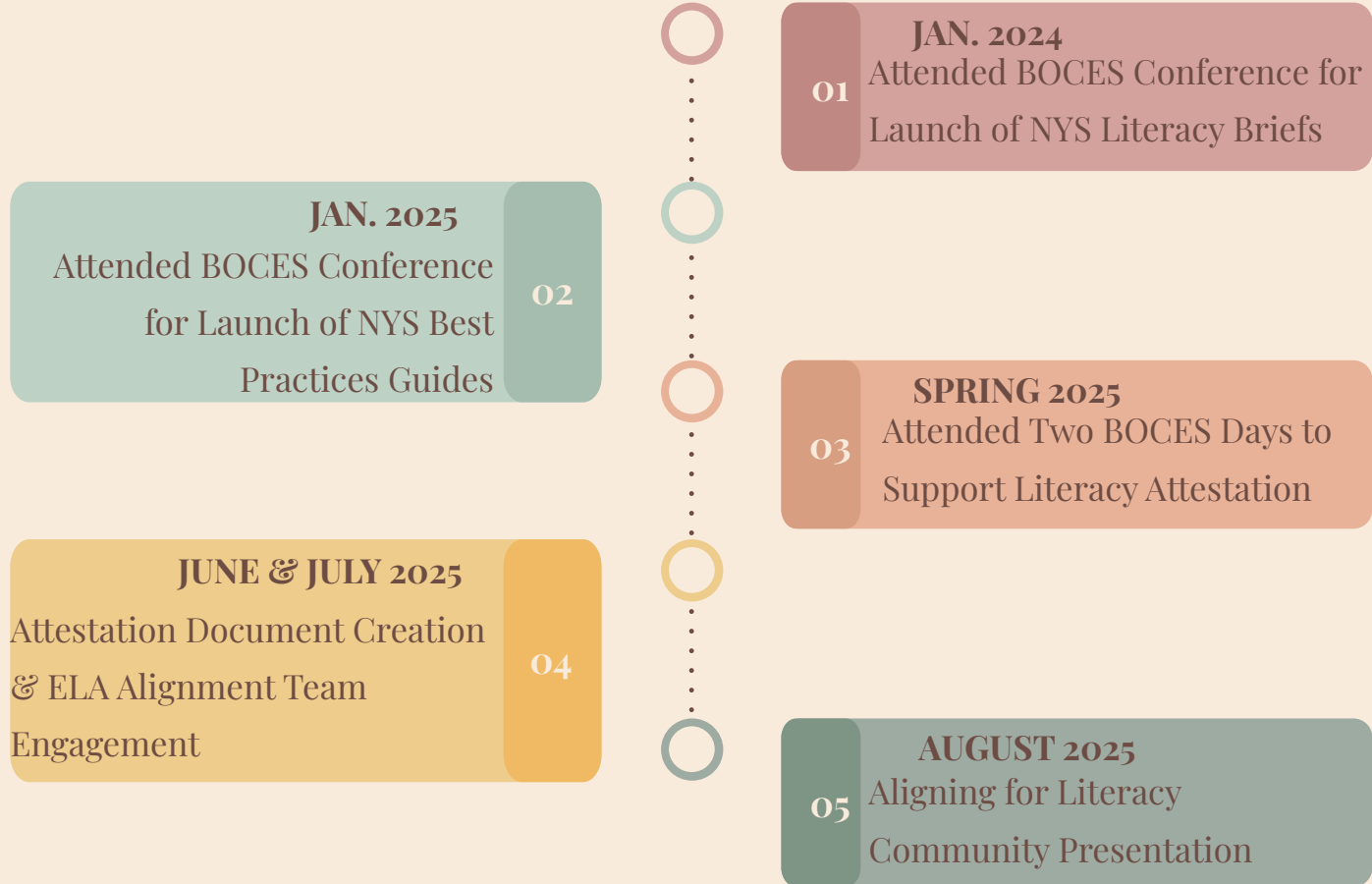


Goal I - Curriculum and Instruction: Instructional Excellence



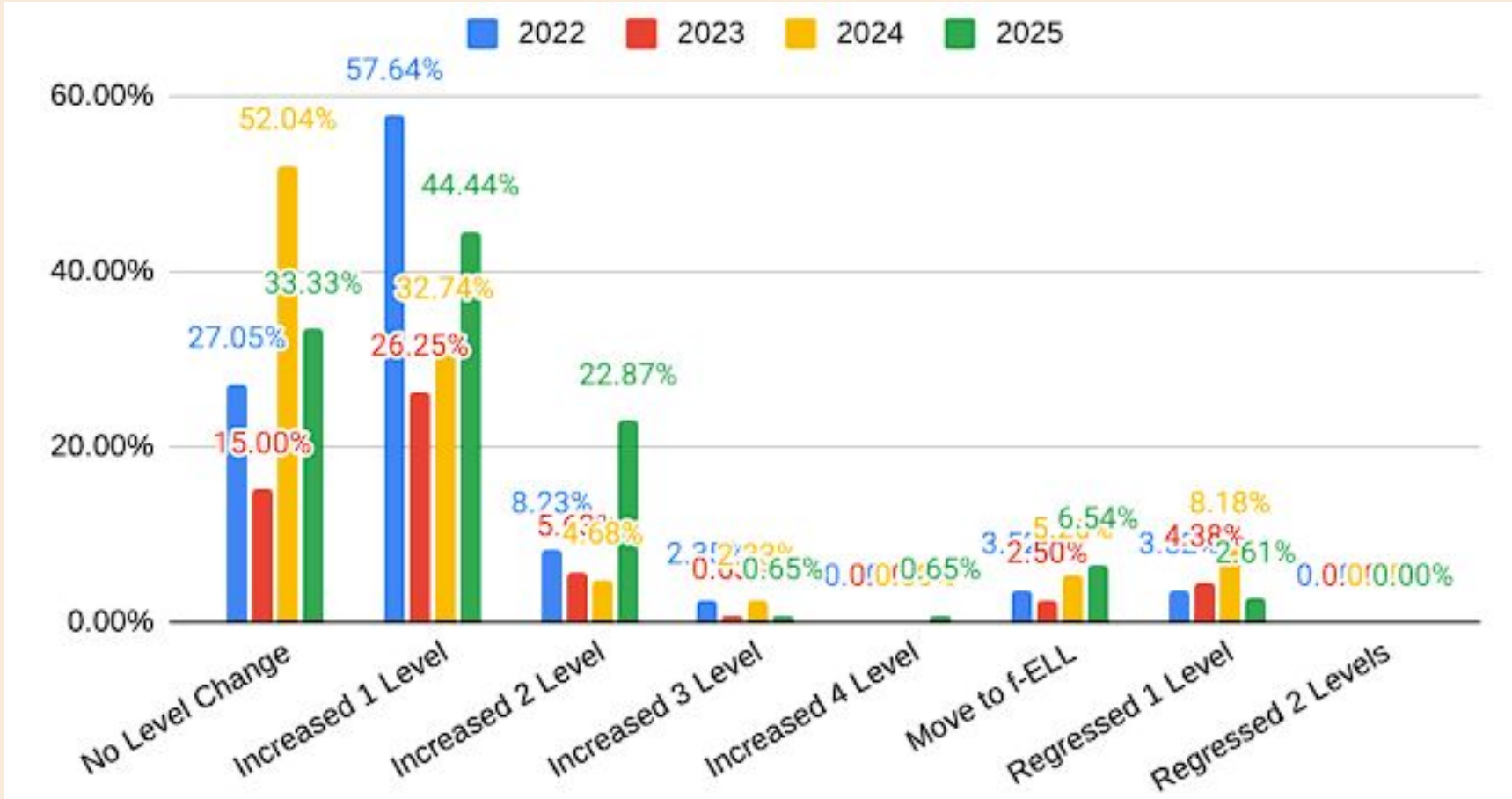
Goal I - Instructional Excellence - Academics

Our PreK-3rd Grade Literacy Attestation Process



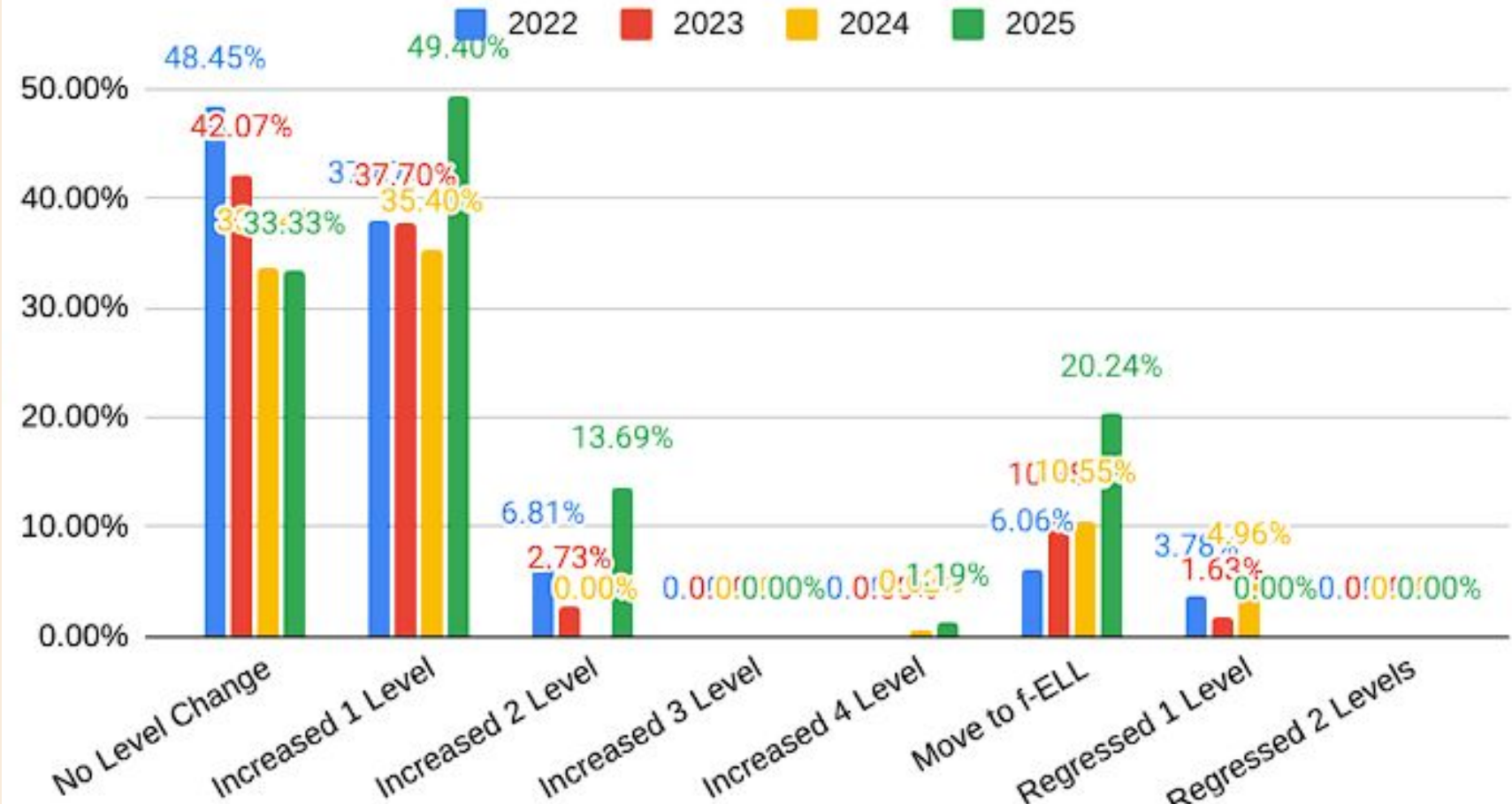
Goal I - Instructional Excellence - Academics

K-2 NYSESLAT Longitudinal Data



Goal I - Instructional Excellence - Academics

3-5 NYSESLAT Longitudinal Data



Goal I - Instructional Excellence - Academics

Glen Cove's State Assessment in Numbers (2023 → 2025)

+ 8.2

Percentage Points

Total proficiency growth from 2023 → 2025

11

Positions Gained

Regional ranking improved 11 positions in two years, meaning we have overtaken 11 districts in terms of overall proficiency

3x

Regional Average

Glen Cove's proficiency grew at 2.8 times the regional rate (Nassau County) over the same period of time

Goal I - Instructional Excellence - Academics

Glen Cove's State Assessment Future

Expanding Participation: 60% participation → 72% participation.

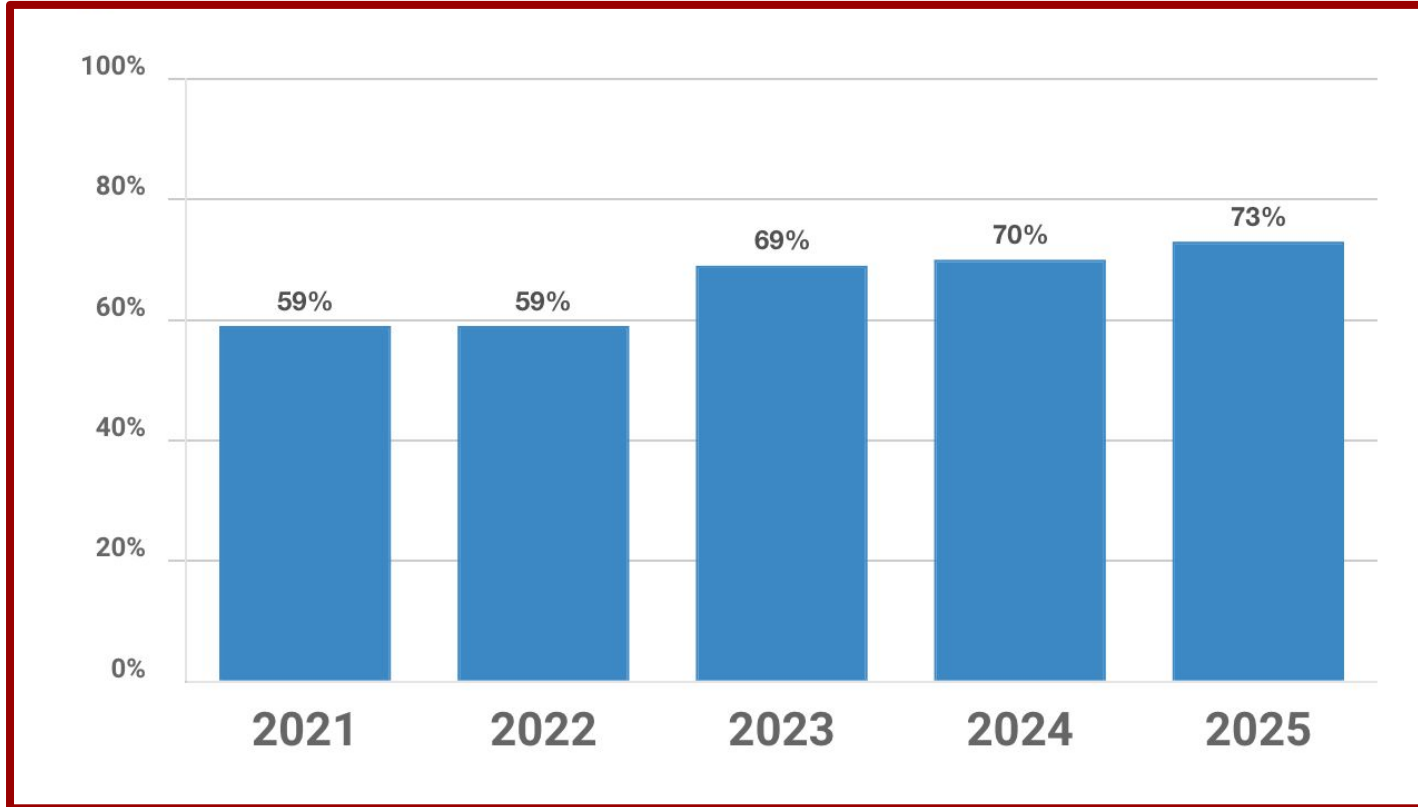
Improving Performance: 32% proficiency → 40% proficiency.

Reducing “Below Proficient”: 41% below proficient → 32% below proficient.

Exceptional Acceleration: From 2023 to 2025, Nassau County increased proficiency by 2.8 percentage points. In the same time, Glen Cove increased by 8.2 percentage points.

Goal I - Instructional Excellence - Academics

% Total of AP Students with Scores 3+




Goal I - Instructional Excellence - Academics

AP 2025 School Honor Roll



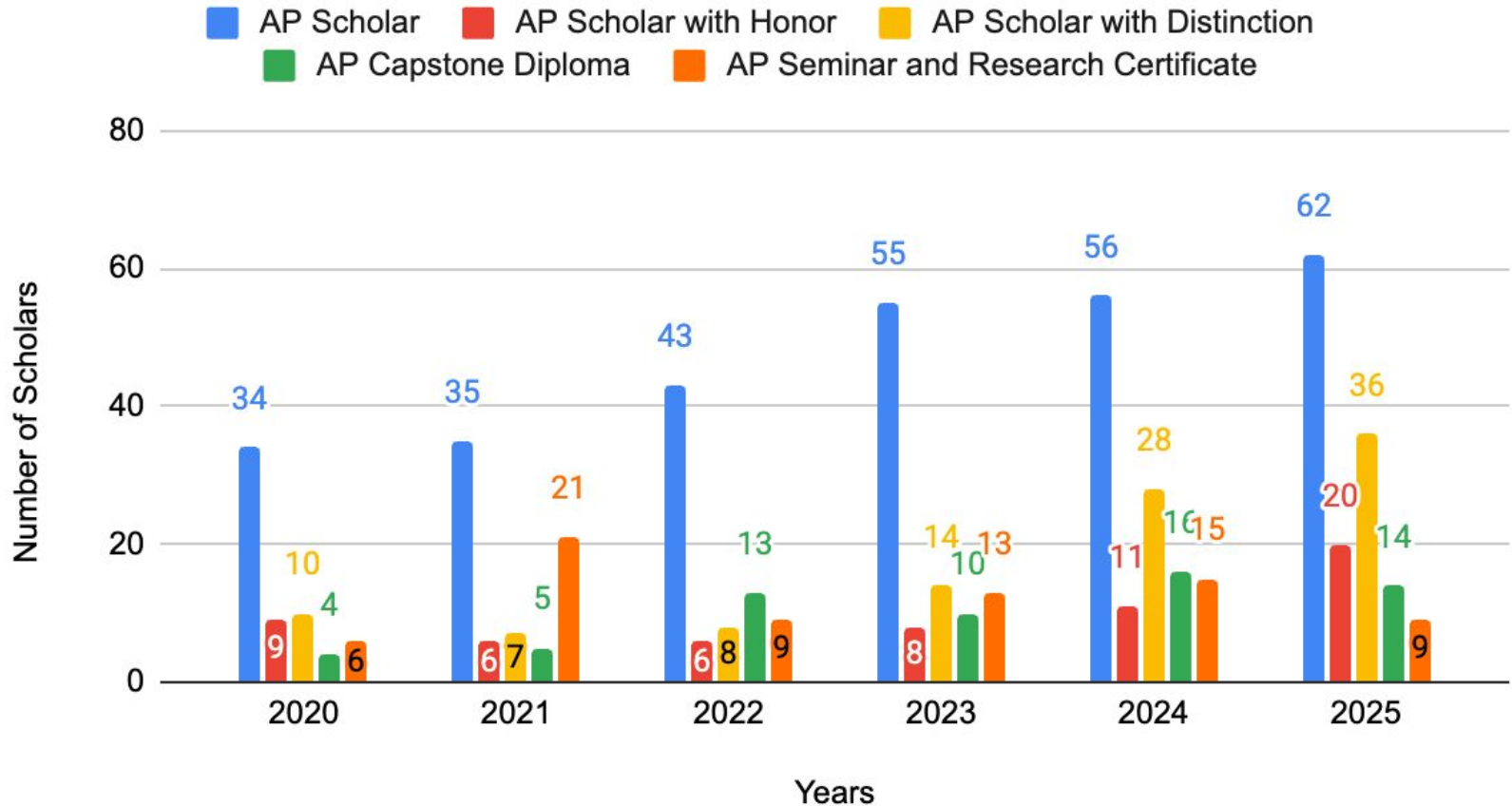
BRONZE

AP 2025 School Honor Roll
Glen Cove High School

AP School Honor Roll Metrics	Bronze Criteria	Silver Criteria	Gold Criteria	Platinum Criteria		
					Actual Performance	Achievement Level
College Culture	40%	50%	65%	80%	48% (145/303)	Bronze
College Credit	25%	30%	35%	50%	35% (105/303)	Gold
College Optimization	2%	5%	10%	15%	20% (61/303)	Platinum

Goal I - Instructional Excellence - Academics

AP Scholar Summary



Goal I - Instructional Excellence - Academics

US News & World Report



Glen Cove High School has been recognized as one of the Best High Schools in the Nation for 2025–26 and ranks among the top 40% of nearly 18,000 public high schools evaluated by U.S. News & World Report.

Goal I - Instructional Excellence - Academics

US News & World Report



Robert M. Finley Middle School has been recognized as one of the 2025 U.S. News Best Middle Schools, placing among the top 40% of middle schools in New York State.

Goal I - Instructional Excellence - Athletics

Boys Varsity Soccer made it into Nassau Class AA quarterfinals



Goal I - Instructional Excellence - Athletics

Boys and Girls Basketball 1,000 Points Scored!



Goal I - Instructional Excellence - Athletics

Kickline & Varsity Cheer



Goal I - Instructional Excellence - Athletics

Girls and Boys Swim Teams



Goal I - Instructional Excellence - Athletics

Boys Golf - Two students qualified for the County Championships



Goal I - Instructional Excellence - Musical Excellence

NYSSMA, NMEA All-County & LISFA Honors



Goal I - Curriculum and Instruction: Belonging and Wellness

Elementary Level - Second Step Social Emotional Learning Curriculum

UNIT
1

Growth Mindset & Goal-Setting
5 lessons per unit

Students learn to apply research-based social and academic skills to create classroom goals, encouraging by collective and personal challenges and



Students learn to own and importance of situations. This unit's content helps explore how perspectives and situations.

UNIT
3

Emotion Management
5 lessons per unit

Students learn to be kind toward others and use learning strategies to take others' perspectives. This unit's content helps students understand others' points of view.

Students learn to understand others' emotions, and needs of others, think of and explore the outcomes of potential solutions, and pick the best solution. This unit's content helps students ask, listen, and empathize with all parties involved during problem-solving.

UNIT
2

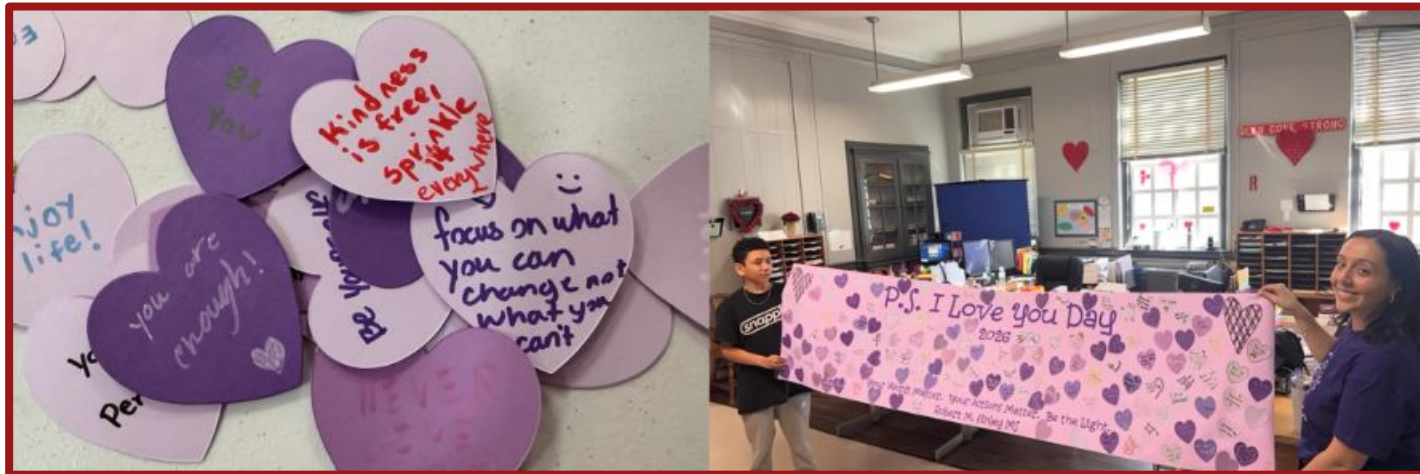
Emotion Management
5 lessons per unit



Goal I - Curriculum and Instruction: Belonging and Wellness

Middle School Level - Continuing with Restorative Circles at the Middle School

- “Circle Up”: Focusing on healthy friendships and positive relationships
- Community Building Events: Staff baby pictures, March Madness soccer shootout.
- P.S. I Love You Day for mental health awareness



Goal I - Curriculum and Instruction: Belonging and Wellness

High School Level - Attendance Incentives, Mindfulness Club Wellness Initiatives



ON TIME RAFFLE

Be On Time & Win!

Show up to class on time every day and you could win a \$25 gift card!

No unexcused lateness, No class cuts
Every student who's on time all week will be entered into the weekly raffle.
Winner announced every Monday morning!

Weekly Prize

\$25.00 Gift Card

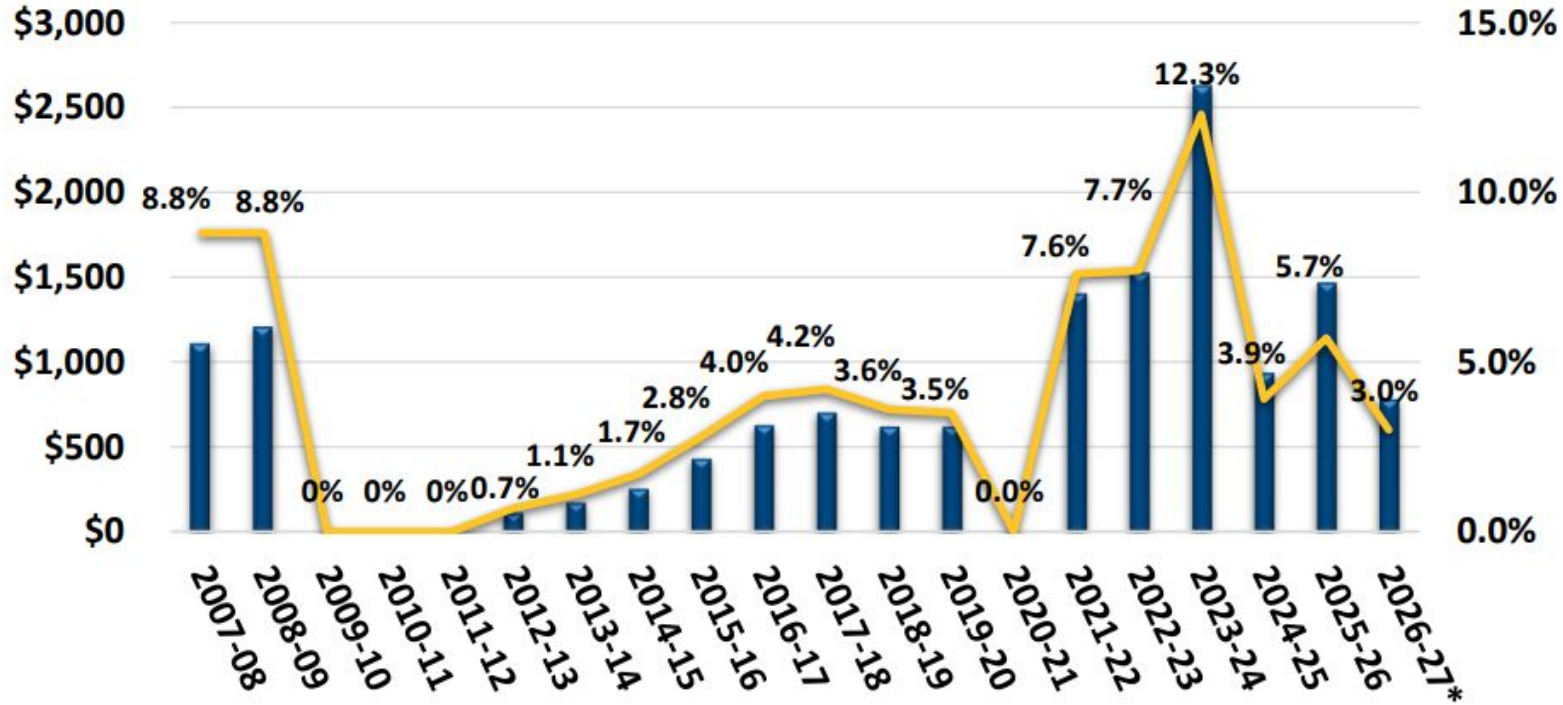
BEGINS QUARTER 2 | NOVEMBER 10TH

Glen Cove High School

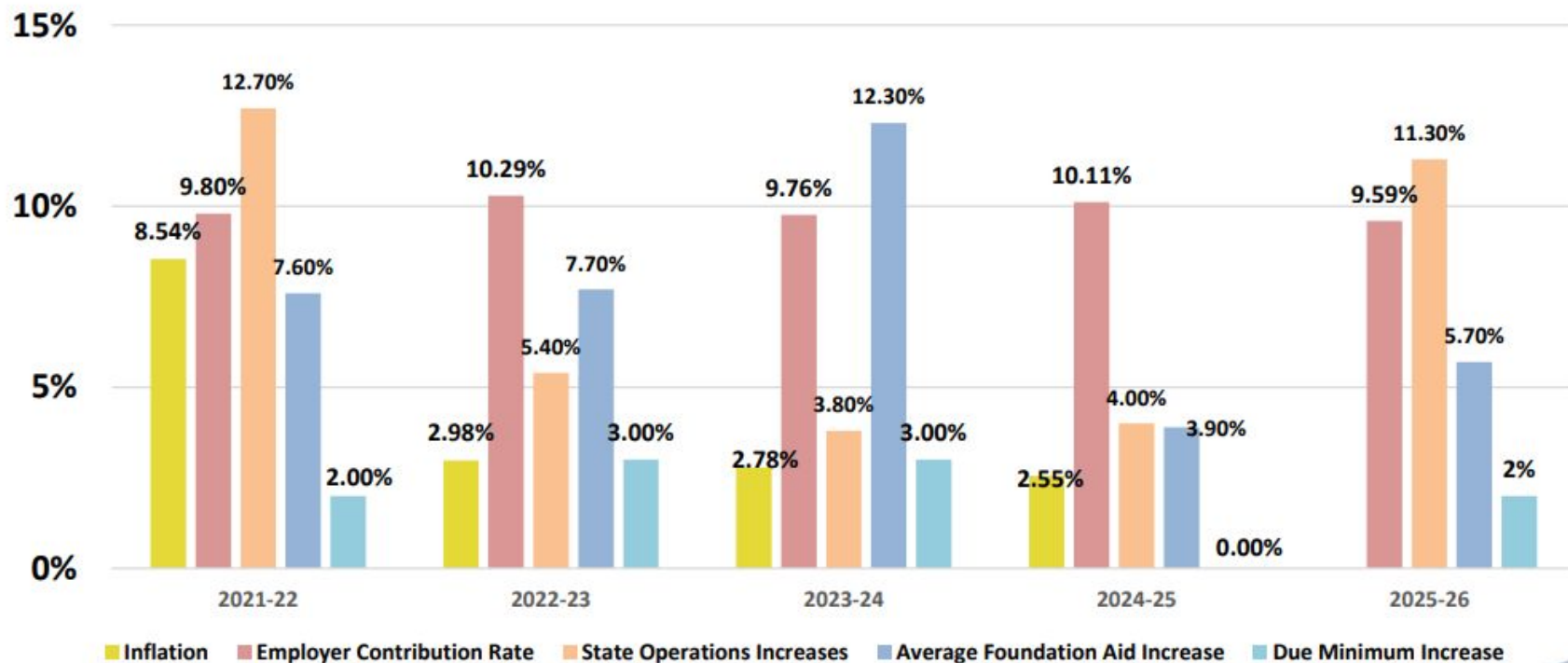
Goal II - Business & Finance: Transparency and Accountability



Foundation Aid - state funding that helps school districts pay for the core costs of educating students



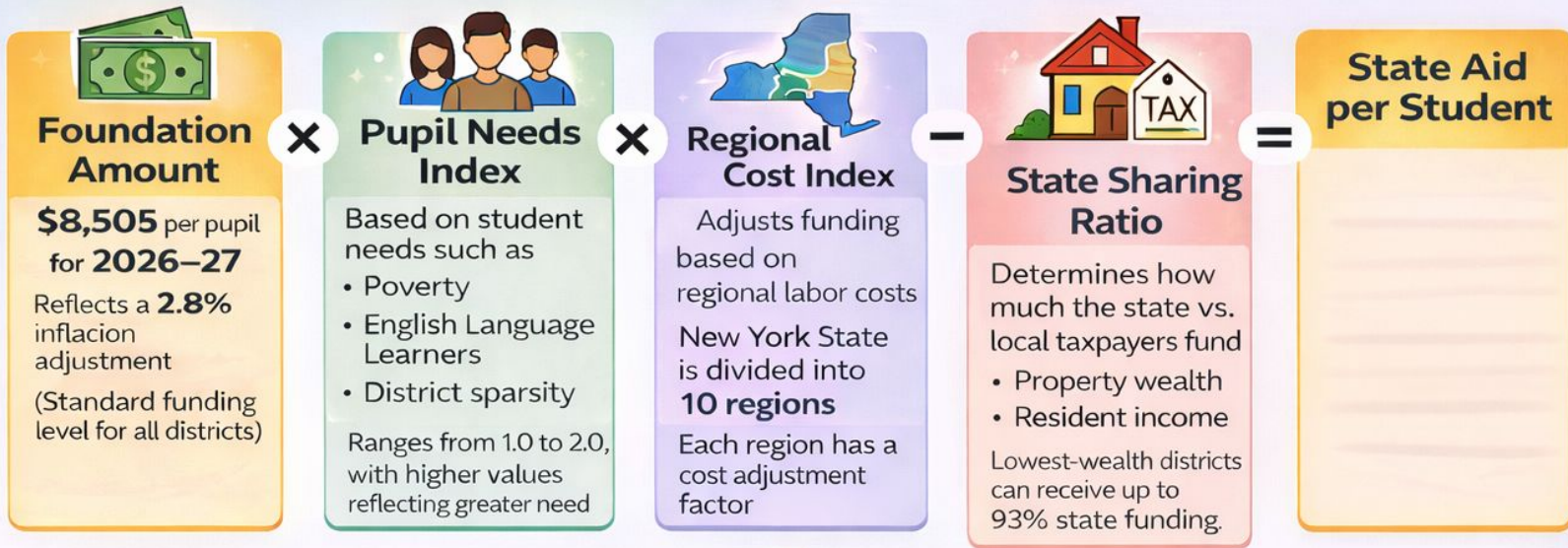
Cost Drivers vs. State Operations vs. Aid



How Foundation Aid Is Calculated

A formula designed to reflect student needs, regional costs, and district wealth

STEP 1 Calculate State Aid Per Student



STEP 2 Apply District Enrollment

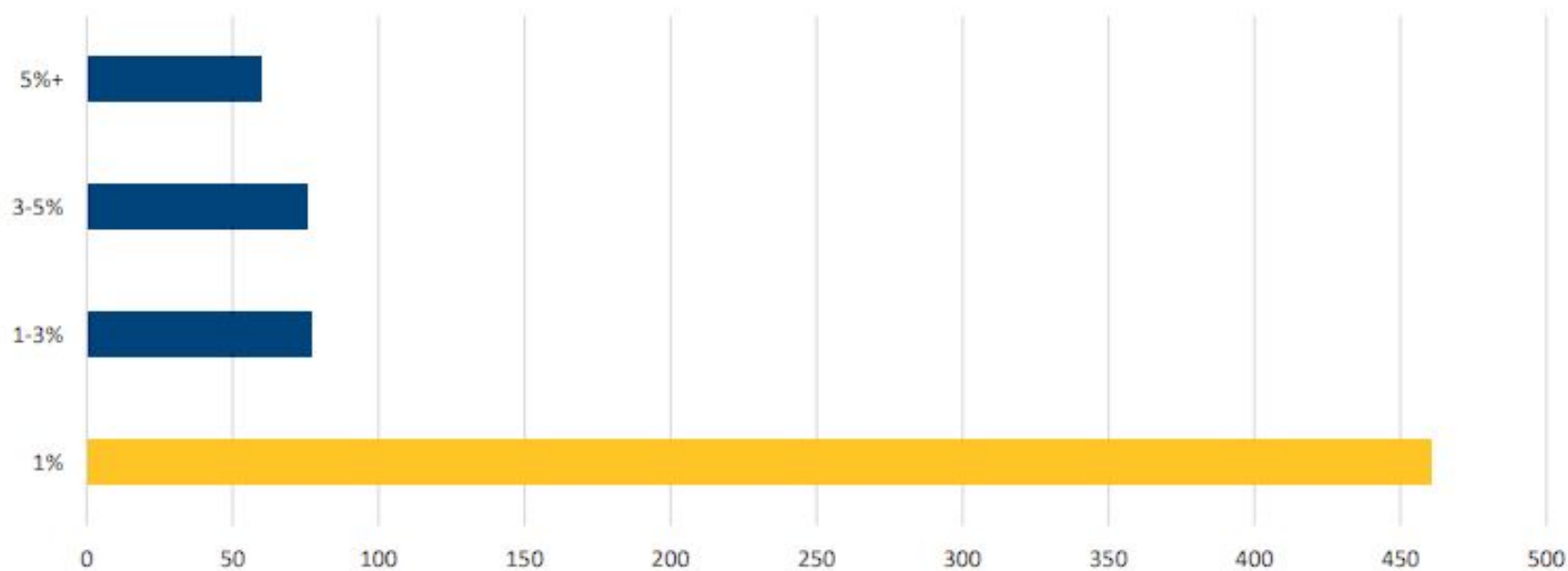
$$(\text{Foundation Amount} \times \text{Pupil Needs} \times \text{Regional Cost} - \text{State Sharing Ratio}) \times \text{Weighted Pupil Count} = \text{Total Foundation Aid}$$


Explaining Foundation Aid

- **Formula Amount or Full Funding Amount** – the result of the above calculation
- **Save-Harmless** – for decades, the state has ensured that, whatever the formula calculations might produce, districts will not receive a reduction from prior year funding in Foundation Aid, or the general-purpose operating aid formulas which preceded it
- We speak of districts as being either “on the formula” or “on save-harmless.”

Foundation Aid

Proposed Foundation Aid Increase
Number of Districts, By Percentage



Losing enrollment can be a “double whammy” in Foundation Aid

1. Fewer students = less total aid (aid paid per student).
2. Fewer students = higher wealth per student → lower state aid share.

Example:

Before enrollment drop: property + income = \$100 million; students = 1,000 → wealth per pupil = \$100,000.

After 10% enrollment drop: same \$100 million; students = 900 → wealth per pupil = \$111,111.

3. Result: enrollment loss reduces total aid and aid per student (because of higher wealth per pupil).

How Foundation Aid Is Calculated

A formula designed to reflect student needs, regional costs, and district wealth

STEP 1 Calculate State Aid Per Student



Foundation Amount

\$8,505 per pupil
for **2026–27**

Reflects a **2.8%**
inflation
adjustment
(Standard funding
level for all districts)

×



Pupil Needs Index

Based on student
needs such as

- Poverty
- English Language Learners
- District sparsity

Ranges from 1.0 to 2.0,
with higher values
reflecting greater need

×



Regional Cost Index

Adjusts funding
based on
regional labor costs

New York State
is divided into
10 regions

Each region has a
cost adjustment
factor

−



State Sharing Ratio

Determines how
much the state vs.
local taxpayers fund

- Property wealth
- Resident income

Lowest-wealth districts
can receive up to
93% state funding.

=

State Aid
per Student

STEP 2 Apply District Enrollment

(Foundation Amount × Pupil Needs × Regional Cost − State Sharing Ratio)

× Weighted Pupil Count

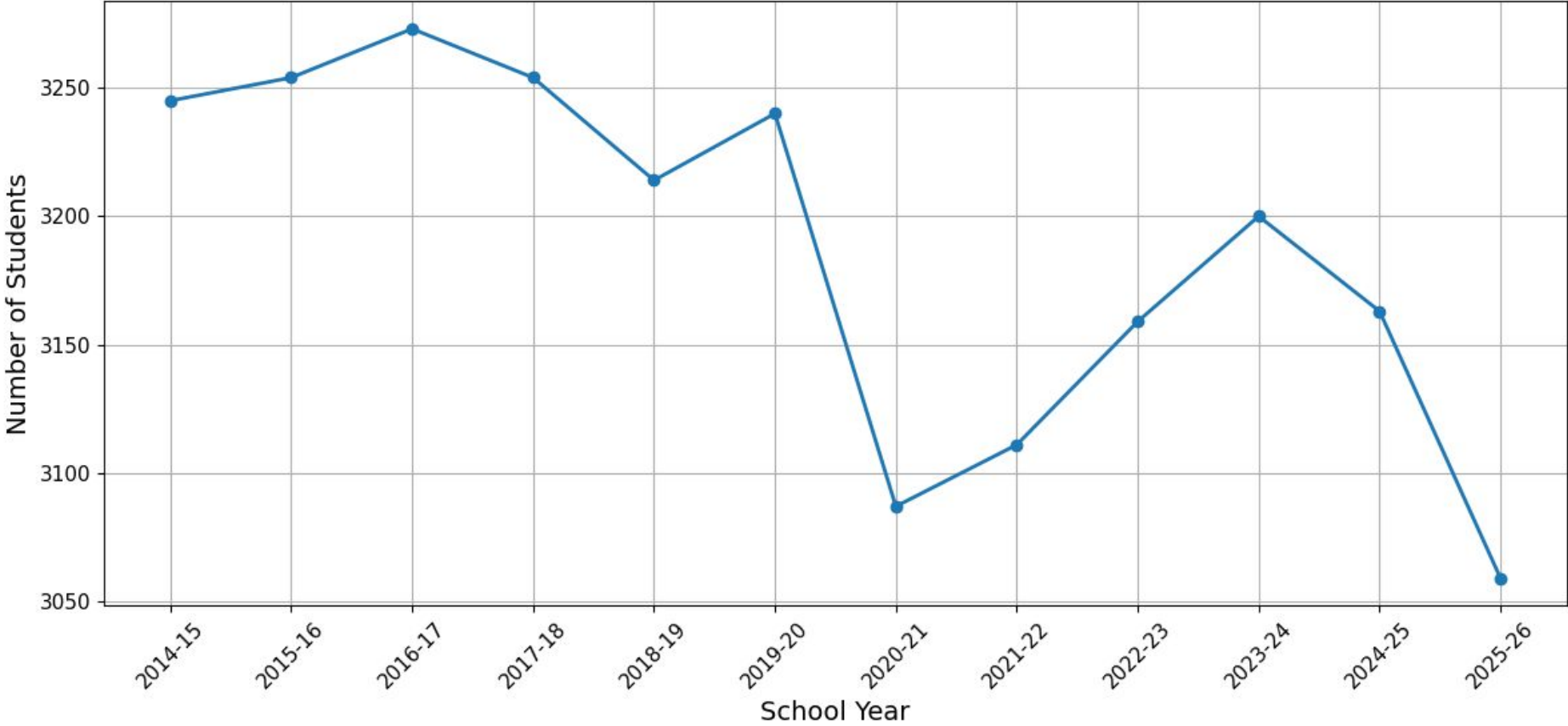
= **Total Foundation Aid**

=

Total Foundation Aid



Overall Enrollment from October 2015 to February 2026



Use of Reserves

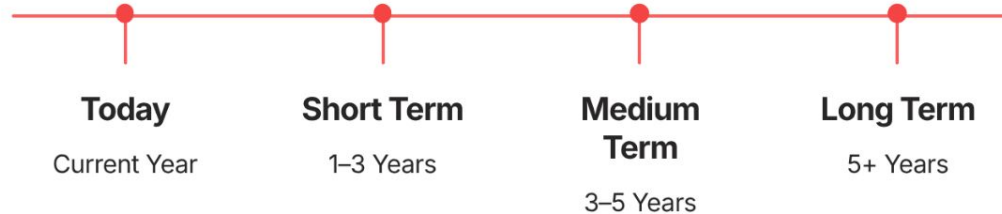
	2025 - 26	2024 - 25	2023 - 24	2022 - 23	2021 - 22	2020 - 21
Description	Budget	Budget	Budget	Budget	Budget	Budget
RESERVE FOR WORKERS' COMPENSATION	\$ 450,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
RESERVE FOR TAX CERTIORARI	\$ 550,000	\$ 550,000	\$ 550,000	\$ 875,000	\$ 1,500,000	\$ 1,340,000
RESERVE FOR UNEMPLOYMENT	\$ 60,000	\$ 20,000			\$ 50,000	
RESERVE FOR EMPLOYEES RETIREMENT CONTRIBUTIONS	\$ 640,000	\$ 675,000			\$ 980,419	\$ 600,000
RESERVE FOR EMPLOYEE BENEFIT LIABILITY	\$ 250,000	\$ 250,000		\$ 250,000	\$ 250,000	\$ 250,000
RESERVE FOR TEACHERS RETIREMENT CONTRIBUTIONS	\$ 650,000	\$ 184,000				
	\$ 2,600,000	\$ 1,879,000	\$ 750,000	\$ 1,325,000	\$ 2,980,419	\$ 2,390,000

Status of 2026-2027 Budget as of March 4th, 2026

STATUS OF 2026-2027 BUDGET	
Appropriation Budget	\$ 125,881,539
Revenue Budget	\$ 121,114,624
Budget GAP	\$ 4,766,915

The Runway Ahead: Understanding Our Financial Timeline

Our district faces a critical \$4.77M budget gap. This timeline illustrates what each phase means for our programs, our people, and our students.



Without Reductions Next Year: We May Be Protected — For Now

The Situation

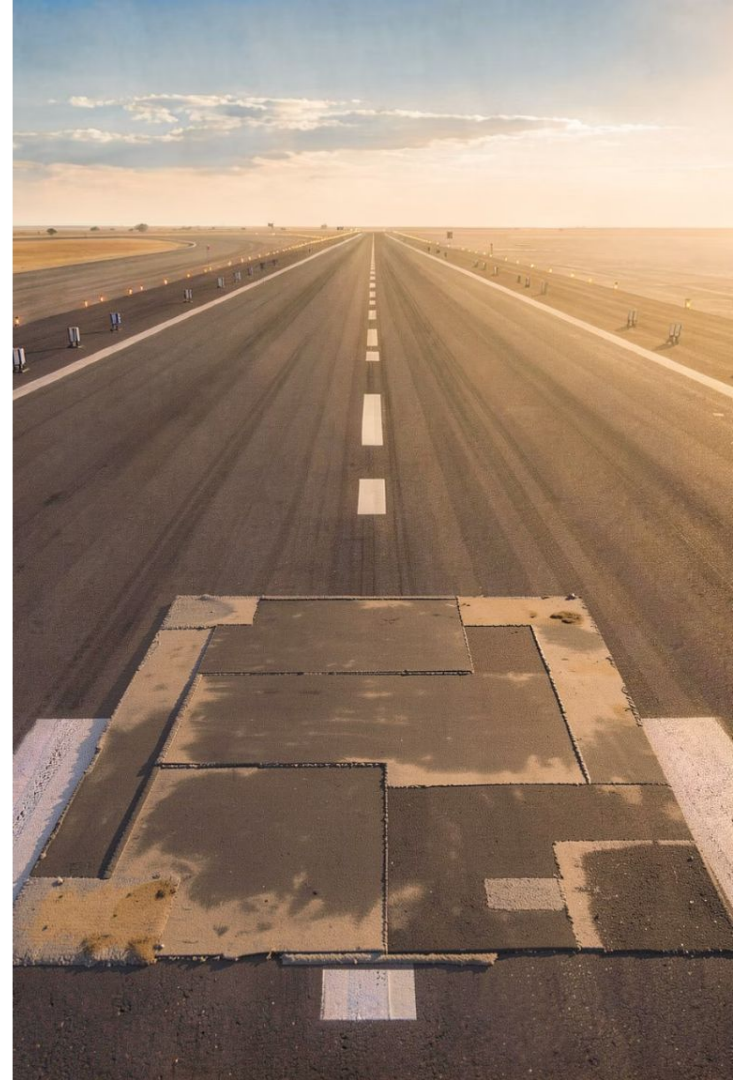
Reserves may cover part of **\$4.77M budget gap**, allowing most programs and services to continue without disruption.

This is a **short-term strategy** only

What This Means

- Current programs and services remain stable
- Reserve balances are **declining** with each passing year
- The district has less **financial cushion** to absorb unexpected costs
- **This is a poor-quality patch, not a solution**

- ❑ Using reserves to cover recurring shortfalls is a short-term strategy only. As we can see from the past six years, it is not a solution.



Without Reductions 1–3 Years Out: Decisions Become Harder

As reserves shrink, the district will face increasingly difficult tradeoffs. Without structural changes, leadership will be forced to make decisions under pressure rather than with purpose.

Program Reductions

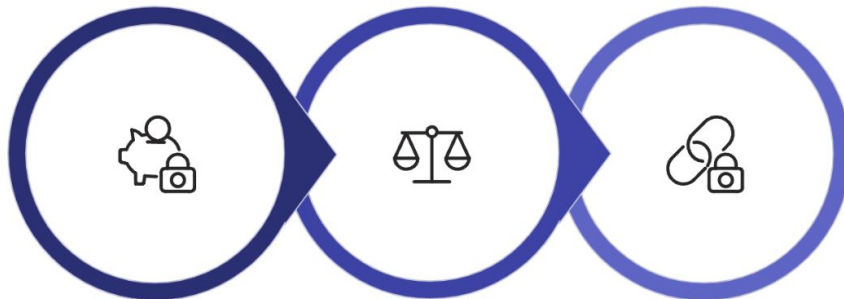
Larger cuts to instructional programs, extracurriculars, or support services may be required to close the growing gap, with direct impact on student experience.

Staffing Pressure

Staff reductions or salary freezes become necessary options. This threatens morale, talent retention, and the district's ability to attract qualified educators.

Credit & Borrowing Risk

Repeated reliance on reserves can **negatively affect bond ratings**, raising borrowing costs for future capital projects and limiting financial flexibility.



**Reserves
Depleting**

**Forced
Tradeoffs**

**Reduced
Options**

Without Reductions 3+ Years Out: Structural Instability

Without meaningful structural adjustments now, the district enters a zone of financial instability, where options are few, costs are high, and the consequences fall hardest on students and staff.



Reserves Run Out

The district faces sudden, emergency-level cuts or forced tax increases with little time for planning.

Program Quality Declines

A decline in the quality of academic programs, extracurricular offerings, and student support services that our families and communities depend on.

Staff Retention Crisis

Financial instability drives away experienced educators and staff. Recruitment becomes exceedingly hard

Student Outcomes at Risk

Measurable harm to student achievement, school culture, and community confidence in the district

The Time to Act Is Now: with Data, Carefully and Intentionally

Strategic Decisions Today for a Stable Tomorrow

- We will protect core classroom teaching and essential student services first.
- We will review every program to find ones with few students or that repeat other offerings.
- We will avoid staff cuts when we can by using retirements, resignations, and not refilling some positions as driven by enrollment.
- If cuts are needed, we will look for reassignments whenever possible.
- We will give staff and families clear notice and support when changes happen.



Goal III - Business & Finance: Health and Safety

- Building Safety Teams
- Tabletop Scenarios
- Threat Assessment
- Building Emergency Planning
- Swatting Preparedness
- Camera Improvements
- Radio Enhancement
- 911 call testing from phones
- Drill evaluations
- Visitor Management
- Threat Response and Training
- Quick Reference Cards



Goal IV - Human Resources: Communication and Recruiting

- Hired 97 positions across all staff roles including replacing nine administrators



Goal IV - Human Resources: Communication and Recruiting

- Continuation of our New Teacher Orientation and our year long New Teacher Academy, now in its 4th year



Goal V - Engagement and Partnership: Communication and Community Engagement

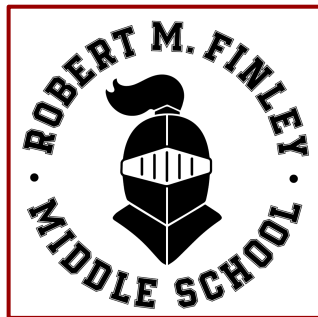


Goal V - Engagement and Partnership: Communication and Community Engagement

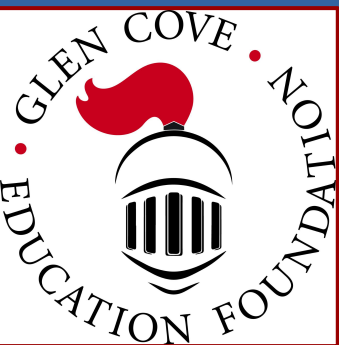
Authentic Learning - Luis Guzmán Visit



- FAME GC, the Finley Middle School PTA, and the District hosted award-winning actor Luis Guzmán for a district-wide Cultural Arts Experience.
- Students participated in fireside chats and an Interdisciplinary Cultural Arts Lab that turned the school into a live media production space.
- Middle school students engaged in Q&A on perseverance and cultural pride; high school media students led filming, interviews, podcasts, and photography.
- The event showcased the power of community partnerships and Glen Cove's commitment to authentic, career-aligned learning.



Goal V - Engagement and Partnership: GCHS Wind Ensemble takes the Stage at Disney's Imagination Campus



Goal V - Engagement and Partnership: Family STREAM Night

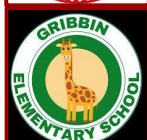
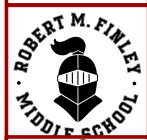


GLEN COVE
EDUCATION
FOUNDATION



The Glen Cove Board of Education and District Administrators celebrate the official opening of the high school's newly renovated science labs. This milestone, celebrated during our 7th Annual Family STREAM Night, was made possible by the community's support of the 2022 bond.

Goal V - Engagement and Partnership:



PTA Links

Deasy



Landing



Finley MS



Gribbin



Connolly



High School



SEPTA

Coming soon

Questions & Comments from BOE Meeting 2.11.26



- **Question about students being allowed to play soccer and be a kicker on the football team.**
 - We are currently in communication with our Athletic Coordinator, Mr. Dottin, who is reviewing how neighboring districts address this situation and examining the guidance outlined in their athletic handbooks. This will help ensure that any decision we make is consistent with best practices, and aligned with student safety and participation policies. Once we have gathered and reviewed this information, we will be able to provide a more comprehensive response and share an update with the community.

Public Comment Protocol - Agenda & Non-Agenda Items



Thank you for attending and signing in to speak. We value community input on matters related to our school district.

Speaking Expectations

- Public comment - **Glen Cove community members.**
- Each speaker has **3 minutes.**
- All comments delivered in a **respectful manner** as we model respect for our students
- Naming **individuals** (staff, students, or community members) is **strictly prohibited.**
- Concerns regarding **individual** students or staff should be directed to **building or central administration.**

- The Board is here to **listen** to your input and concerns.
- The public comment period is **not a discussion or Q&A session.**
- Questions and concerns may require **research and consideration.**
- The Board or appropriate staff member will follow up at a future meeting or at the appropriate time.

Additional Communication: supplemental materials or further comments can be emailed to the Board at: GCBOE_SUPT@glencoveschools.org

Thank You for Your Public Comments!



- We appreciate your time, presence, and engagement in tonight's meeting.
- Your input helps inform our decision-making and strengthens our school community.
- Thank you for sharing your thoughts, concerns, and suggestions respectfully.
- We are committed to listening, reflecting, and following up as appropriate.
- Your voice plays an important role in supporting the success of our students and schools.
- Please continue to stay involved and connected with our district.

Additional Communication: supplemental materials or further comments can be emailed to the Board at:

GCBOE_SUPT@glencoveschools.org

