



Board of Education Meeting
February 14, 2022

Scotia-Glenville CSD

Budget to Budget Presentation

February 14, 2022



Goals for This Evening

- **To review the budget to budget picture including :**
 - ▷ To review the District strategic and annual goals
 - ▷ To develop an understanding of the carry-forward budget
 - ▷ To develop an understanding of the Tax Levy Cap for the 2022 - 2023 budget year
 - ▷ To review the superintendent's budget development strategy



Scotia-Glenville Mission Statement

The Scotia-Glenville Central School District is committed to providing an environment which allows students to realize their full potential and thus prepares them for life in an ever-changing world. In the tradition of excellence, Board of Education, administration, staff, parents, business and community members will continue to ensure that our educational system fulfills the needs of our students.



District Strategic Goals

Instruction: The district's instructional program enables our students to meet the New York State standards and prepares them for life in the 21st Century.

Personnel: All district staff has access to meaningful staff development and the supports to implement new learning in their positions.

Operations: The district's procedures and routine activities support a positive learning environment that is efficient, effective, and responsive to our fiscal environment.

Facilities: The district's facilities plan includes a timeline for addressing maintenance needs and refurbishment of facilities to support a safe and healthy learning environment for students and staff.



District Strategic Goal: Annual Implementation

Instruction: The district's instructional program enables our students to meet the New York State standards and prepares them for life in the 21st Century.

- Implementation of our **District Comprehensive Improvement Plan** including five priorities:
 - Priority 1 - **Standards aligned curriculum**
 - Priority 2 - **Instructional decision making**
 - Priority 3 - **High-quality feedback to teachers**
 - Priority 4 - **Culturally responsive education**
 - Priority 5 - **Increase student attendance**



Priority 1 - Standards Aligned Curriculum

Instruction: The district's instructional program enables our students to meet the New York State standards and prepares them for life in the 21st Century.

- Implementation of our **District Comprehensive Improvement Plan** Priority 1 includes:
 - K - 12 Prioritized standards in ELA In Process
 - K - 8 Prioritized standards in Math In Process
 - Vertical Progressions-Focus in 6-12 math
 - Standards based common assessments- In place K-5, On hold for 2022-2023 grades 6-12



Priority 2 - Instructional Decision Making

Instruction: The district's instructional program enables our students to meet the New York State standards and prepares them for life in the 21st Century.

- Implementation of our **District Comprehensive Improvement Plan** Priority 2 includes:
 - Use data to identify areas of success and challenge areas
- Hold targeted PD for 2022-2023
 - Utilize a data management system that all stakeholders can access for current and historical student data- All Staff can access Performance Matters
 - Utilize standards based learning targets- In Process



Priority 3 - High Quality Feedback to Teachers

Instruction: The district's instructional program enables our students to meet the New York State standards and prepares them for life in the 21st Century

- Implementation of our **District Comprehensive Improvement Plan**
Priority 3 includes:
 - Consistent expectation from District Office that administrators prioritize the growth of instructional staff In Process
 - Clear definition of high impact teaching strategies In Process
 - Create/adopt non-evaluative walk through tool In Process
 - Share feedback at the district and building level with all staff to identify common strengths and areas to target with support
 - Improve instruction, practice and feedback loop In Process



Priority 4 - Culturally Responsive Education

Instruction: The district's instructional program enables our students to meet the New York State standards and prepares them for life in the 21st Century.

- Implementation of our **District Comprehensive Improvement Plan** Priority 4 includes:
 - Survey community, students (grades 6-12) and school staff about diversity, equity and inclusion (DEI) **In Process**
 - Use survey results to assess needs of the district and plan supports **In Process**
 - English 6-12 will review curriculum materials and resources using the NYSED Culturally Responsive Sustaining Education Framework and make changes, as needed **In Process**



Priority 5 - Increase Student Attendance

Instruction: The district's instructional program enables our students to meet the New York State standards and prepares them for life in the 21st Century.

- Implementation of our **District Comprehensive Improvement Plan** Priority 5 includes:
 - Consistent system of tracking and responding to student absences- In Process
 - Daily auto calls- Completed
 - Increase student connection to the learning environment
In Process, STS at Middle School



District Strategic Goal: Annual Implementation

Personnel: All district staff has access to meaningful staff development and the supports to implement new learning in their positions.

- Provide required staff development including, but not limited to, DASA, SAVE, Ed Law 2-d, Sexual Harassment and training specific to job title
- Complete / commence contract negotiations for SGTA, Secretaries, and Teaching Assistants
- Research, select , and implement an Employee Assistance Program



District Strategic Goal: Annual Implementation

Operations: The district's procedures and routine activities support a positive learning environment that is efficient, effective, and responsive to our fiscal environment.

- Revise and implement COVID-19 Plan including purchase and provision of supplies and Personal Protective Equipment (PPE)
- Continue COVID-19 mitigation strategies in all facilities and on buses
- Implement required non-vaccinated employee testing protocol
- Implement distribution plan for rapid antigen tests for students and staff



District Strategic Goal: Annual Implementation

Facilities: The district's facilities plan includes a timeline for addressing maintenance needs and refurbishment of facilities to support a safe and healthy learning environment for students and staff.

- Implement joint transportation agreement with BHBL
- Prepare for May 2021 voter approved building project including architectural work, SED approval, bonding, bids, and implementation
- Conduct required inspections
- Continue mitigation work for water testing



Our Working Questions

- What do we want for our students?
- How can we best achieve it?
- How will we know we have been successful?
- What will we do if we are not successful?



2022 - 2023 Carry-Forward Budget

2022 – 2023 Carry Forward Budget:	\$61,363,360
2021 – 2022 Adopted Budget:	<u>\$59,127,425</u>
	\$ 2,235,935 (3.78%)

The budget-to-budget calculation reflects what it will cost to maintain our present programs and services in the coming year. Items which may impact the budget-to-budget calculation include contractual costs, salaries, benefits, BOCES expenditures, utilities, and fuel costs.



Property Tax Levy Limit

- A few things to remember...
 - Though referred to as a “2% tax cap” it does not restrict any proposed tax levy increase to 2%
 - The “tax levy limit” is the highest allowable tax levy a school district can propose as part of its annual budget requiring approval by a simple majority of voters.
 - The law does not cap property taxes at 2%. The law applies to the tax levy, not to tax rates or individual tax bills.
 - Schools do have an option to exceed their “tax levy limits” with at least 60% voter approval.



Property Tax Levy Limit Continued

- And a couple more...
 - Certain exemptions ‘don’t count’ against the cap. These include voter-approved local capital expenditures, increases in state mandated employer contributions to employee pensions, and some court orders or judgments.
 - Each school will determine its “tax levy limit” using an eight step formula. The formula adjusts a district’s tax levy to reflect growth in the local tax base (if any) and the rate of inflation or 2% (whichever is lower)



The District's Property Tax Levy Limit 2022 - 2023

- The District's calculated maximum allowable tax levy limit for 2022 - 2023 is 1.27%. This means:
 - The allowable levy increase over the 2021 - 2022 budget is \$393,021.
 - The first draft budget increase of 3.78% reflects a shortfall of \$1,086, 000...the amount we would need to reduce the carry-forward budget by to reach the allowable tax levy limit.

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Source	2021 - 2022	2022 - 2023
Property Taxes	\$31,047,688	\$32,526,496
State Aid	\$21,650,557	\$22,192,020
Pilots	\$1,382,000	\$1,447,664
Debt Service Reserve	\$500,000	\$500,000
Fund Balance	\$3,869,504	\$3,869,504
Tax Cert. Reserve		\$150,000
Miscellaneous	\$150,000	\$150,000
Charge for Services	\$247,676	\$247,676
Interest	\$50,000	\$60,000
Medicaid Reimbursement	\$100,000	\$100,000
CR BOCES Rentals	\$50,000	\$40,000
Medicare Reimbursement	\$80,000	\$80,000
Total	\$59,127,425	\$61,363,360

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Source	2021 - 2022	2022 - 2023
Instruction	\$31,618,305	\$33,317,124
Transportation	\$2,451,593	\$2,422,946
Employee Benefits	\$14,443,901	\$15,283,824
General Support	\$2,084,262	\$2,133,297
Plant Operations	\$3,474,487	\$3,577,055
Debt Service	\$4,835,019	\$4,417,255
I/Fund / Special Aid	\$99,000	\$99,000
Home Community	\$12,859	\$12,859
Inter Fund / Capital Fund	\$100,000	\$100,000
Interfund to C Fund	\$8,000	0
Total	\$59,127,425	\$61,363,360



Superintendent's Budget Development Strategy

- Gather information from BOE members regarding negotiables and non-negotiables
- Be mindful of the District's strategic and annual goals
- Begin with the mandates in mind
- "Layer on" classes, programs, or other wants
- To the extent possible, requests for new budgetary items will be accompanied by a "give to get"
- Utilize Pro Forma calculation for any new hire
- Be mindful of class size targets and enrollment trends

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

