

Scotia-Glenville CSD

Budget to Budget Presentation

February 10, 2025



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 2025-2026 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 (Academics): The district's instructional program enables our students to meet the New York State standards and prepares them for life in the 21st Century.

- Achieve a 90% or greater high school graduation rate
- Align programming with the NYS Portrait of a Graduate
- Increase student proficiency / mastery level performance on Regents and Grades 3 - 8 testing
- All students will achieve a minimum of one-year's growth in ELA each school year in grades first through fifth
- Achieve vertical and horizontal curriculum alignment through curriculum mapping
- Create a K - 12 Multi-Tiered System of Support (MTSS) plan



District Strategic Goal: Annual Implementation

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

- Increase student attendance rates district-wide
- Partner with Capital Connect to develop a comprehensive K - 12 Social Emotional Learning (SEL) Plan
- Develop a district-wide Diversity, Equity, and Inclusion (DEI) Plan
- Increase regular and proactive Parent Square communications from schools and departments
- Provide opportunities for participation in wellness activities to students
- Implement Cell Phone Task Force recommendations



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.

- Offer high-quality and relevant professional development to K - 12 staff
- Provide opportunities for participation in wellness activities to staff
- Provide required staff development including, but not limited to, DASA, SAVE, Ed Law 2-d, Sexual Harassment and training specific to job title
- Continue professional development and support for implementation of Eureka Math
- Continue to implement / assess impact of Comprehensive School Threat Assessment training received by staff in all six schools



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.

- Continue regularly scheduled Health and Safety Meetings, utilizing input from School Resource Officers
- Conduct security assessment for each facility
- Continue assessment of required transition to electric vehicles
- Assess and monitor the effectiveness of the stop-arm technology on busses



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.

- Continue into 5th year of joint transportation agreement with BHBL
- Complete the first year of construction on the \$12.5M capital project (approved by voters in May 2024) including secure vestibules at Lincoln, Glen Worden, Glendaal, and the Middle School and the new boiler at Lincoln
- Conduct required inspections
- Conduct water testing in Fall 2025 and report results to SED



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?



2025 - 2026 Carry-Forward Budget

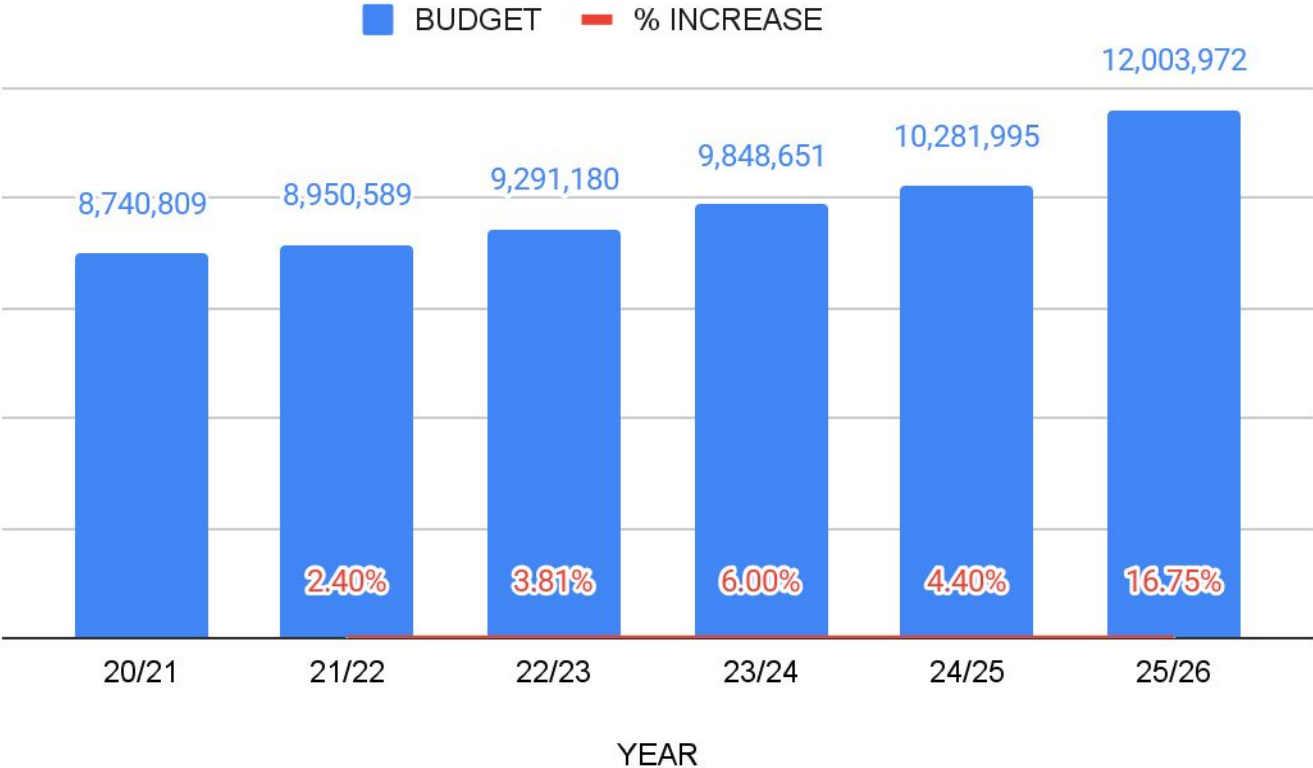
25-26 Carry-Forward Budget	\$69,202,065	
Expense Increase from Prior Year Funding Sources	4,116,871	6.33% Increase
25-26 State Aid Increase	630,396	2.54% Increase
PILOT Revenue Decrease	(416,727)	30.82% Decrease
Decrease in Reserves and Interest	(35,000)	3.59% Decrease
Allowable Tax Levy Increase	<u>1,085,180</u>	3.25% Increase
25-26 Allowable Revenue Increase	1,263,849	1.94% Increase
BUDGET GAP	(2,853,022)	

Spending Increase Highlights: First draft 2025-2026 Budget

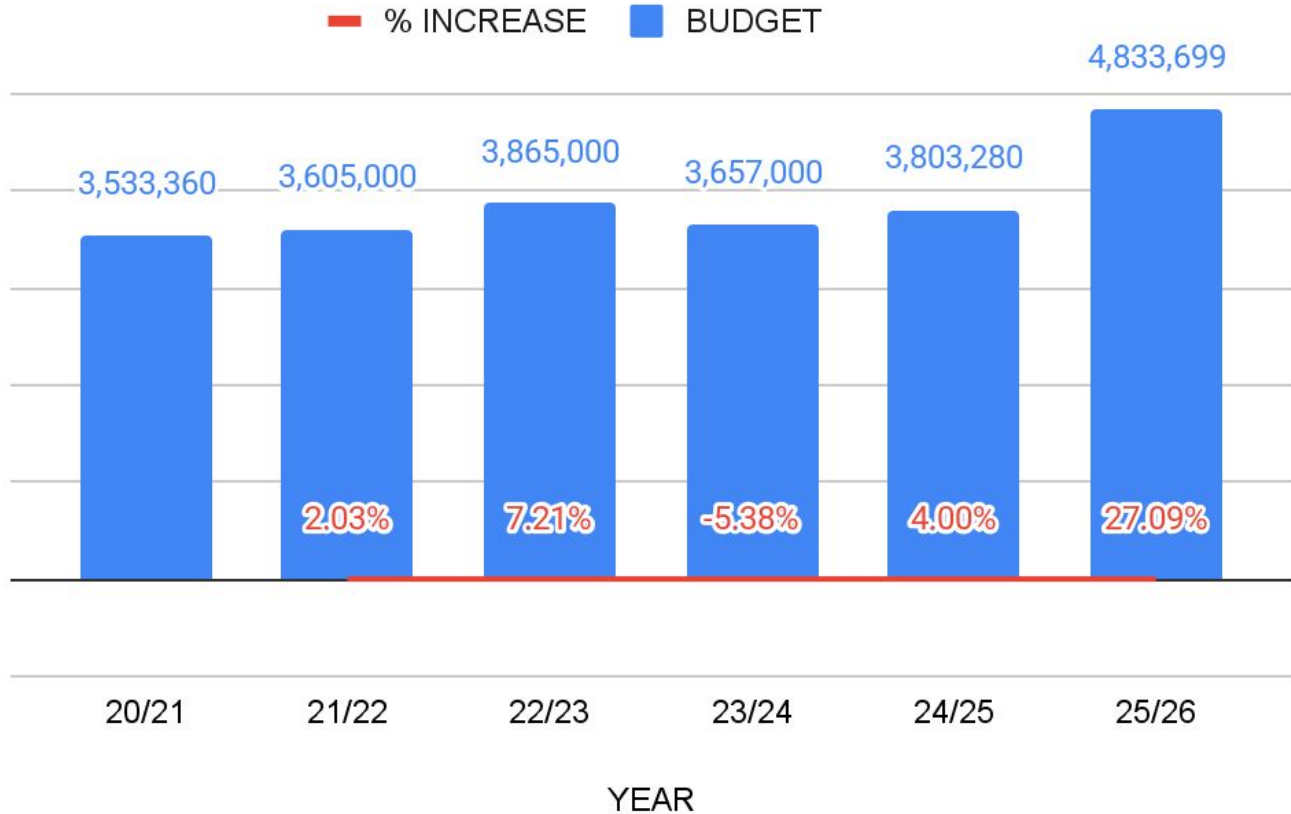
Health and Dental Insurance	\$1,728,000 (17% increase)
Salary and Wages	1,118,000 (4% increase)
Special Ed - Out-of-District Tuition	1,030,000 (40% increase)
Pension and FICA	313,000
Summer School-Secondary & Learning Leaps	63,000
Other	60,000
Debt Service	(79,000)
Out Of District Transportation Runs	<u>(116,000)</u>
 Budgetary Increase	 \$4,117,000

The first draft reflects eight teacher retirements replaced at Step 12 and two teaching assistant retirements replaced at Step 1, with a net savings of \$87,000.

HEALTH INSURANCE (ACTIVE AND RETIREEE)



SPED OUT OF DISTRICT PLACEMENTS





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 are allowed as exclusions 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 district 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 2025 - 2026

- The District's calculated maximum allowable tax levy limit for 2025 - 2026 is **3.25%**. The prior year tax cap was **2.86%** This means:
 - The allowable levy increase over the 2024 - 2025 budget is **\$1,085,180**.
 - The first draft budget of 69,202,065 (increase of **6.33%**) would require a tax levy increase of **\$3,938,202 (a tax levy increase of 11.79%)**. This would cause the district to be **\$2,853,022** over the tax cap. The projected tax rate increase would be **10.05%** as we are using the 2024-2025 tax rolls at this time plus **\$21.5M** in anticipated AV growth related to 3 PILOTs ending in 24/25. Tax rolls are set at the end of May.

TAX CAP - 12 YEAR SUMMARY

AT OR UNDER CAP - 11 times

*** OVER - 1 time (2014-15)**

***CAP WAS .80%**

***LEVY WAS 1.76%**

The District must submit its decision by March 1, 2025, as to whether to override the tax cap.

Historical Perspective – Tax Cap & Levy



YEAR	MAXIMUM ALLOWABLE TAX CAP INCREASE	TAX LEVY % INCREASE	TAX RATE % INCREASE	SPENDING INCREASE
2013-14	4.46%	4.46%	4.38%	2.76%
2014-15	0.80%	1.76%	1.12%	3.33%
2015-16	3.66%	-1.48%	-2.51%	1.12%
2016-17	1.78%	0.33%	-0.74%	1.36%
2017-18	3.66%	3.61%	3.08%	2.61%
2018-19	3.46%	3.36%	2.62%	4.84%
2019-20	3.28%	2.54%	2.73%	1.73%
2020-21	2.67%	2.66%	1.78%	2.12%
2021-22	0.13%	0.13%	-0.45%	1.66%
2022-23	1.62%	1.61%	1.00%	1.94%
2023-24	4.33%	2.99%	1.49%	4.45%
2024-25	2.86%	2.83%	1.39%	3.38%

*2018-19 included a \$1.04 million increase in debt service

AVERAGE	2.73%	2.07%	1.32%	2.61%
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MEDIAN	3.07%	2.60%	1.44%	2.37%
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2025-26	3.25%	11.79%	10.05%	6.33%
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Comparison of Prior Year Projection for 25/26 to Carry-Forward Budget 25/26

	2025-26 PY Projection	2025-26 Carry-Forward
Salary, Wages and Benefits	48,600,066	49,512,823
Other	19,160,540	18,247,783
TOTAL BUDGET	67,760,606	69,202,065
PERCENT SPENDING INCREASE	4.11%	6.33%

Comparison of Prior Year Projection for 25/26 to Carry-Forward Budget 25/26

SOURCE OF FUNDS	2025-26 PY Projection	2025-26 Carry-Forward
State Aid	25,474,641	25,408,765
Fund Balance and Reserves	4,308,558	4,293,558
PILOTS	904,399	935,350
Other	1,237,678	1,217,678
Tax Levy	35,835,330	37,346,714
SOURCE OF FUNDS TOTAL	67,760,606	69,202,065
TAX LEVY INCREASE	7.26%	11.79%
PROJECTED ENROLLMENT 2024-25	2,227	
ACTUAL ENROLLMENT 2024-25	2,121	
DIFFERENCE	-106	
PROJECTED ENROLLMENT 2025-26	2,179	ALREADY 58 UNDER

CARRY-FORWARD BUDGET 2025-26

IMPACT ON TAXPAYER'S 2025 SCHOOL TAX BILL (before STAR)

Projected Tax Levy Increase - 11.79%

Projected Tax Rate Increase - 10.05% (based on 2024 tax rolls adjusted for returning PILOTs)

	Assessed Value	Tax Rate	Tax Bill
2024/25 Actual	\$160,000	24.59326	\$3,934.92
2025/26 Estimated	160,000	27.06397	4,330.24
Increase from 24/25		10.04%	\$395.31

	Assessed Value	Tax Rate	Tax Bill
2024/25 Actual	\$200,000	24.59326	\$4,918.65
2025/26 Estimated	200,000	27.06397	5,412.79
Increase from 24/25		10.04%	\$494.14

Teaching and Teaching Assistant New Hire Proforma 2025-26	New Teacher	New Teaching Assistant
2025-26 Budget	25-26	25-26
	STEP 12 (24/25 rate)	STEP 1
New Hire Certified Instructional		
Full time FTE	\$ 62,289	\$ 26,438
Estimate COL	779	-
Masters	1,600	-
FICA	4,947	2,023
Retirement Contribution	6,467	2,644
Workers Comp	998	93
Health Insurance FAMILY EPO	25,767	26,070
Dental	638	638
Total Compensation new hire	\$ 103,485	\$ 57,906
Fringe cost	\$ 38,817	\$ 31,468
Fringe cost as % of Total cost	38%	54%
Fringe as percent of salary	60%	119%



MAY 2025 PROPOSITIONS

- Budget Prop – Final Budget TBD
- Electric Vehicle Infrastructure Upgrade Project Prop - \$2,600,000
 - No tax increase due to National Grid rebate, NYSEERDA funding, Building Aid and Transportation Aid



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
- 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**

