

# Scotia-Glenville CSD

## Budget to Budget Presentation

March 3, 2025



## Mythbusters

### ■ Myths to be busted:

- ▶ What's the difference between tax rate and tax levy?
- ▶ How did the district not know this financial stress was coming?



## Goals for This Evening

### ■ Our goals for this evening include:

- ▶ To provide a brief overview of information from the 2/10 meeting
- ▶ To answer any questions Board members may have
- ▶ To look at K-12 enrollment
- ▶ To determine if the BOE wishes to go out under, at, or above the tax levy limit (3.25%)
- ▶ To discuss potential go-forward strategies



## 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.*



## 2025 - 2026 Carry-Forward Budget

25-26 Carry-Forward Budget	\$69,202,065	
<b>Expense Increase from Prior Year Funding Sources</b>	<b>4,116,871</b>	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
<b>25-26 Allowable Revenue Increase</b>	<b>1,263,849</b>	1.94% Increase
<b>BUDGET GAP</b>	<b>(2,853,022)</b>	

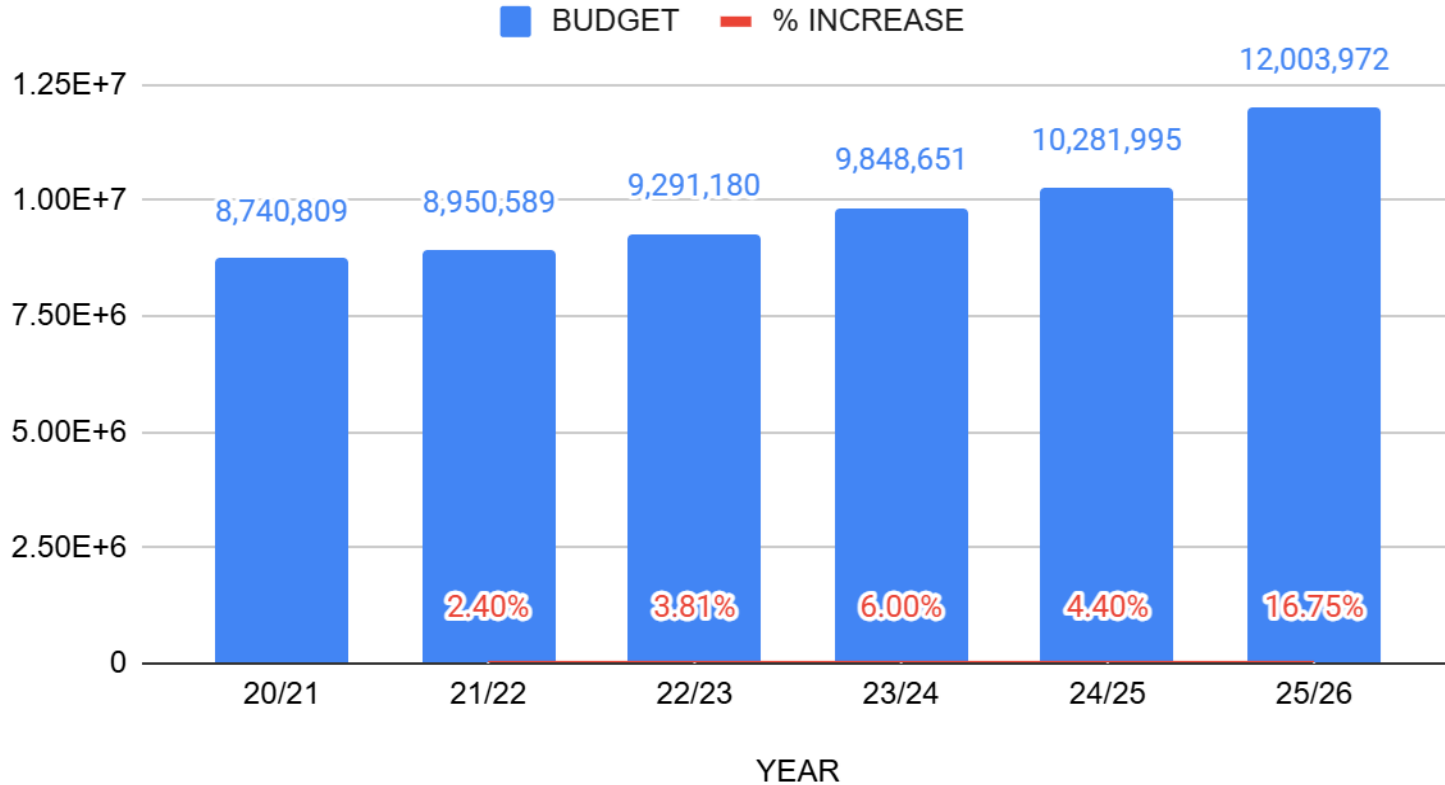
## Spending Increase Highlights: First draft 2025-2026 Budget

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>		

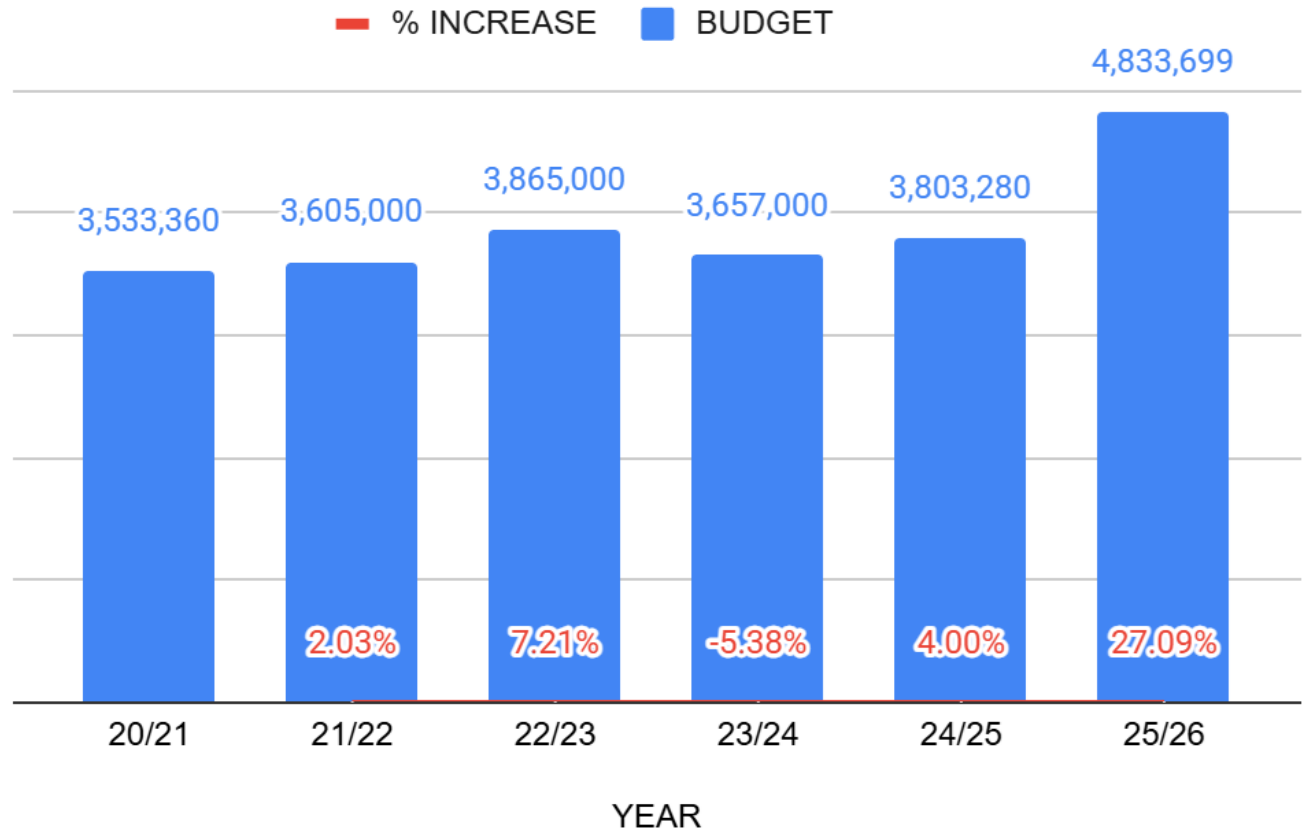
Budgetary Increase

\$4,117,000

# HEALTH INSURANCE (ACTIVE AND RETIREE)



# SPECIAL ED PUBLIC OUT OF DISTRICT PLACEMENTS







## Where Would the District Be Without These Two Cost Drivers?

	Anticipated Increase %	Anticipated Increase \$	Actual Increase %	Actual Increase \$	Unanticipated Amount
Health Insurance	10%	1,028,200	17%	1,722,000	693,800
Special Ed Out-of-District Tuition	4%	102,400	40%	1,030,000	927,600
<b>TOTAL</b>		1,130,600		2,752,000	<b>1,621,400</b>



## Historical Perspective – State Aid

History of State Aid Increases	
2020/21	1.51%
2021/22	2.80%
2022/23	2.50%
2023/24	9.23%
2024/25	2.22%
2025/26	2.54%



# 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

<b>AVERAGE</b>	<b>2.73%</b>	<b>2.07%</b>	<b>1.32%</b>	<b>2.61%</b>
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<b>MEDIAN</b>	<b>3.07%</b>	<b>2.60%</b>	<b>1.44%</b>	<b>2.37%</b>
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<b>2025-26</b>	<b>3.25%</b>	<b>11.79%</b>	<b>10.05%</b>	<b>6.33%</b>
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## 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
<b>Increase from 24/25</b>		<b>10.04%</b>	<b>\$395.31</b>

	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
<b>Increase from 24/25</b>		<b>10.04%</b>	<b>\$494.14</b>

## BUDGET SUMMARY - PRIOR YEAR COMPARISON

	% Total		% Total		incr/decr	incr/decr
	24-25	Budget 24-25	25-26	Budget 25-26	\$	%
<b>INSTRUCTIONAL</b>	52.82%	\$34,381,144	52.58%	\$36,385,456	\$2,004,312	5.83%
<b>EMPLOYEE BENEFITS</b>	25.00%	16,273,803	26.46%	18,312,668	2,038,865	12.53%
<b>DEBT SERVICE</b>	8.18%	5,320,989	7.58%	5,242,511	-78,478	-1.47%
<b>PLANT OPERATIONS</b>	5.84%	3,803,996	5.65%	3,911,448	107,452	2.82%
<b>TRANSPORTATION</b>	4.35%	2,828,770	4.09%	2,827,938	-832	-0.03%
<b>GENERAL SUPPORT</b>	3.46%	2,250,227	3.34%	2,309,562	59,335	2.64%
<b>I/FUNDSPECIAL AID</b>	0.15%	99,000	0.14%	100,000	1,000	1.01%
<b>I/FUND CAPITAL FUND</b>	0.15%	100,000	0.14%	100,000	0	0.00%
<b>HOME COMMUNITY</b>	0.02%	12,265	0.02%	12,483	218	1.78%
<b>I/FUND C FUND</b>	0.02%	15,000	0.00%	0	-15,000	-100.00%
<b>TOTALS</b>	<b>100.00%</b>	<b>\$65,085,194</b>	<b>100.00%</b>	<b>\$69,202,065</b>	<b>\$4,116,871</b>	<b>6.33%</b>

DISTRICT WIDE HEADCOUNTS		
Gen Ed Staff and Support Staff		
Position	Headcount	Salary & Benefits
Gen Ed Teacher	156.00	\$16,406,497
Admin	20.00	3,711,020
Gen Ed Teaching Assistant	21.64	2,253,848
Secretarial/Mgmt Confidential	30.70	2,113,265
Custodial	23.50	1,797,905
Maint & Grounds	10.00	1,051,102
Guidance Counselors	7.00	895,243
Social Workers	7.00	810,307
Monitors	21.40	772,635
Psychologists	6.00	713,498
Librarians	6.00	667,053
Nurses	7.50	629,945
<b>SUBTOTAL</b>	<b>316.74</b>	<b>\$33,204,974</b>
Special Ed Tchrs/TA/Aides/Sec*	120.71	\$8,764,354
Transportation	27.57	\$2,194,068
<b>GRAND TOTAL</b>	<b>465.02</b>	<b>\$44,163,396</b>

\*SpEd Teachers - 52, Teaching Ass'ts- 32.6, Aides - 34.31, Secretarial - 1.8



## FTE Comparison 24/25 v 25/26 Budgeted

	24/25 Budget	25/26 Anticipated Budget	# change	% change
Guidance Counselors	7.00	7.00	0.00	0.00%
Psychologists	6.00	6.00	0.00	0.00%
Social Workers	7.00	7.00	0.00	0.00%
Regular Ed Teachers	162.00	162.00	0.00	0.00%
Special Ed Teachers	52.00	52.00	0.00	0.00%
<b>Total Teachers</b>	<b>234.00</b>	<b>234.00</b>	<b>0.00</b>	<b>0.00%</b>
Teaching Assistants- Special Ed	33.00	32.60	-0.40	-1.21%
Teaching Assistants- Regular Ed	21.29	21.64	0.35	1.64%
<b>Total Teaching Assistants</b>	<b>54.29</b>	<b>54.24</b>	<b>-0.05</b>	<b>-0.09%</b>
Teacher Aides	34.31	34.31	0.00	0.00%
Nurses	7.50	7.50	0.00	0.00%
<b>Direct Support Staff</b>	<b>41.81</b>	<b>41.81</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Direct Student Support</b>	<b>330.10</b>	<b>330.05</b>	<b>-0.05</b>	<b>-0.02%</b>



## FTE Comparison 24/25 v 25/26 Budgeted - cont'd

	24/25 Budget	25/26 Anticipated Budget	# change	% change
Admin Central Office	5.00	5.00	0.00	0.00%
Admin Bldg	15.00	15.00	0.00	0.00%
Transportation Director	1.00	1.00	0.00	0.00%
<b>Total Admin</b>	<b>21.00</b>	<b>21.00</b>	<b>0.00</b>	<b>0.00%</b>
Cleaners & Custodians	24.50	23.50	-1.00	-4.08%
Maintenance Mechanics	9.00	10.00	1.00	11.11%
Transportation Drivers	19.69	19.69	0.00	0.00%
Transportation Aides	6.88	6.88	0.00	0.00%
Secretarial & Mgmt Confidential	33.50	32.50	-1.00	-2.99%
Monitors	21.40	21.40	0.00	0.00%
<b>Total Non Direct Support</b>	<b>114.97</b>	<b>113.97</b>	<b>-1.00</b>	<b>-0.87%</b>
<b>Total Staff</b>	<b>466.07</b>	<b>465.02</b>	<b>-1.05</b>	<b>-0.23%</b>





## Elementary Enrollment

### Information to shape our conversation:

- School of attendance is determined by address
- Parents / guardians can request their child attend a school other than their home school
- Each elementary school offers the same New York State standards-based curricula
- Each school offers library, art, music and physical education
- Students with special needs may attend a school other than their home school to receive services; the four elementary schools **do not** offer identical programs
- Any K – 5 student in need of English as a New Language (ENL) services attends Sacandaga Elementary

# HEADCOUNTS - ELEM GEN ED

	GD	GW	LN	SAC	TOTALS
Enrollment	198.00	170.00	144.00	294.00	806.00
Classroom Teachers	12.40	11.17	10.25	20.03	53.85
Psychologist/Social Workers	1.50	1.50	2.00	2.00	7.00
Music/PE/Art Teachers	1.90	2.52	1.79	2.30	8.51
Reading Teachers	2.00	3.00	4.00	4.00	13.00
Teaching Assts	2.89	1.93	0.00	2.82	7.64
Admin	1.00	1.00	1.00	1.00	4.00
Secretarial/Clerical	1.50	1.53	1.53	2.00	6.56
Monitors	2.50	3.35	2.72	3.26	11.83
Nurses	1.00	1.00	1.00	1.00	4.00
Librarian	1.00	1.00	1.00	1.00	4.00
Custodial	2.50	2.50	2.50	3.00	10.50
Total Staff per bldg	30.19	30.50	27.79	42.41	130.89
Cost Per Building	\$2,823,028	\$2,791,527	\$2,820,756	\$4,110,137	\$12,545,449
Average cost per student	\$14,258	\$16,421	\$19,589	\$13,980	\$15,565
Avg students per teacher	15.97	15.22	14.05	14.68	14.97



# Ten Year Enrollment: Data from NYS School Report Cards

Grade Span	K - 5	6 - 8	9 - 12	Total Enrollment
2014 - 2015	1103	608	806	2517
2015 - 2016	1076	612	794	2482
2016 - 2017	1040	603	791	2434
2017 - 2018	1042	616	793	2451
2018 - 2019	1032	584	822	2438
2019 - 2020	1026	567	778	2371
2020 - 2021	963	520	803	2286
2021 - 2022	957	530	782	2269
2023 - 2024	942	491	713	2146
2024 - 2025* 01/15/25	927	492	690	2109
Total Decrease	(176)	(116)	(116)	(408)



## Why Does Our Enrollment Continue to Decline?\*

- Over the past 30 years, the birth rate has been declining.
- Nationwide, the birth rate has declined by about 2% per year from 2015 to 2020 (the most recent peak in birth rate was 2007)
- In NYS, the birth rate declined by at least 5% between January 2019 to December 2020.
  - Children born between 2019 and 2020 entered school in Fall 2024:
    - SG registered 143 kindergartners
- The US population grew by 1.34% between April 2020 and January 2024
  - Children born between 2020 and 2021 may enter kindergarten in Fall 2025
- In our school district 112 students are homeschooled, 75 are placed out of district, and 45 attend private or parochial schools.

\*Data from CDC and NCHS



## Class Sizes by Grade Level 2014- 2015

Grade	Glendaal	Glen-Worden	Lincoln	Sacandaga	Total Enrolled	Class Size Guideline	Avg. Class Size
Kindergarten	17, 17	18, 19	23, 22	20, 20, 19	175	22	19.4
First	17, 17	17, 18	18, 18	17, 17, 17	156	22	17.3
Second	13, 14	17, 16	25, 25	22, 22, 23	177	23	19.7
Third	17, 17	19, 18	26, 26	17, 18, 18	176	24	19.6
Fourth	17, 16	12, 12	12, 13	24, 24, 25	155	25	17.2
Fifth	17, 17	19, 18	18, 19	22, 22, 23	175	26	19.4

Data from **NYS School Report Card**



# Class Sizes by Grade Level 2024 - 2025

Grade	Glendaal	Glen-Worden	Lincoln	Sacandaga	Total District Wide / # of Sections	Class Size Guideline	24 – 25 Avg. Class Size	Number of Sections Using Class Size Guideline
Kindergarten	16, 15, 5	14, 17, 2	22	18, 16, 18	143 / 8	22	17.8	7 (6.5)
First	18, 19, 2	16, 16, 3	14, 14	18, 18, 19	158 / 9	22	17.5	8 (7.2)
Second	19, 19, 1	16, 16, 4	18, 17	20, 20	150 / 8	23	18.8	7 (6.5)
Third	19, 18, 3	15, 15, 1	21, 19	21, 22, 22	176 / 9	24	19.6	8 (7.3)
Fourth	14, 15, 1	18, 17, 4	25	21, 22	136 / 7	25	19.4	6 (5.4)
Fifth	18, 19, 1	22	19, 19	22, 22, 22	164 / 8	26	20.5	7 (6.3)

Numbers in green represent students with special needs who spend part of their day in the general education classroom.

## COST BY SPORT ANALYSIS - FALL

	LEVEL	TOTAL	# OF STUDENTS	COST PER STUDENT
VOLLEYBALL	V	\$18,279	12	\$1,523
SOCCER, GIRLS	V	\$14,658	15	\$977
SWIMMING, GIRLS	V	\$5,132	6	\$855
TENNIS, GIRLS	V	\$11,537	14	\$824
FOOTBALL	V	\$29,983	40	\$750
GOLF	V	\$8,719	12	\$727
FIELD HOCKEY	V	\$10,169	15	\$678
SOCCER, BOYS	V	\$18,080	27	\$670
CROSS-COUNTRY	V	\$15,435	24	\$643
FALL CHEER	V	\$9,780	16	\$611
SOCCER, GIRLS	JV	\$8,614	13	\$663
VOLLEYBALL	JV	\$5,047	12	\$421
VOLLEYBALL	MOD	\$9,254	16	\$578
SOCCER, GIRLS	MOD	\$7,620	18	\$423
FOOTBALL	MOD	\$10,002	29	\$345
SOCCER, BOYS	MOD	\$8,388	25	\$336
CROSS-COUNTRY	MOD	\$4,813	17	\$283
<b>FALL TOTAL</b>		<b>\$195,508</b>	311	

## COST BY SPORT ANALYSIS -WINTER

	LEVEL	TOTAL	# OF STUDENTS	COST PER STUDENT
WRESTLING BOYS	V	\$17,435	11	\$1,585
BASKETBALL GIRLS	V	\$16,572	11	\$1,507
BASKETBALL BOYS	V	\$17,652	13	\$1,358
NORDIC SKIING	V	\$17,829	17	\$1,049
WRESTLING GIRLS	V	\$4,430	5	\$886
SWIM BOYS	V	\$5,272	7	\$753
WINTER CHEER	V	\$9,576	14	\$684
BOWLING	V	\$6,920	13	\$532
INDOOR TRACK	V	\$29,039	55	\$528
ICE HOCKEY	V	\$2,387	5	\$477
UNIFIED BOWLING	V	\$8,408	29	\$290
WRESTLING BOYS	JV	\$4,728	8	\$591
BASKETBALL BOYS	JV	\$6,821	13	\$525
BASKETBALL GIRLS	JV	\$3,843	11	\$349
WRESTLING BOYS	MOD	\$7,367	8	\$921
BASKETBALL BOYS	MOD	\$12,308	26	\$473
BASKETBALL GIRLS	MOD	\$8,504	18	\$472
<b>WINTER TOTAL</b>		<b>\$179,091</b>	264	



## COST BY SPORT ANALYSIS -SPRING

	LEVEL	TOTAL	# OF STUDENTS	COST PER STUDENT
SOFTBALL	V	\$19,671	13	\$1,513
BASEBALL	V	\$20,998	17	\$1,235
LACROSSE GIRLS	V	\$17,581	19	\$925
LACROSSE BOYS	V	\$18,497	20	\$925
TENNIS BOYS	V	\$12,356	20	\$618
UNIFIED BASKETBALL	V	\$7,920	21	\$377
TRACK & FIELD	V	\$26,435	72	\$367
SOFTBALL	JV	\$6,499	10	\$650
LACROSSE - BOYS	JV	\$7,899	15	\$527
BASEBALL	JV	\$6,045	14	\$432
LACROSSE GIRLS	JV	\$4,574	15	\$305
LACROSSE GIRLS	MOD	\$9,102	14	\$650
TRACK & FIELD	MOD	\$14,559	28	\$520
LACROSSE BOYS	MOD	\$10,007	22	\$455
BASEBALL	MOD	\$8,294	20	\$415
TENNIS BOYS	MOD	\$6,752	18	\$375
SOFTBALL	MOD	\$6,214	18	\$345
<b>SPRING TOTAL</b>		<b>\$203,402</b>	356	

<b>Federal Funding</b>		
<b>Special Aid*</b>	<b>23/24</b>	<b>24/25</b>
Payroll	\$859,490	\$893,175
Other	466,205	350,201
<b>TOTAL</b>	<b>\$1,325,695</b>	<b>\$1,243,376</b>
Staffing (FTE)	17.62	16.37
<b>School Lunch</b>	<b>23/24</b>	<b>24/25</b>
Payroll	\$88,548	\$105,102
Other	1,219,114	1,267,792
<b>TOTAL</b>	<b>\$1,307,663</b>	<b>\$1,372,894</b>
Staffing (FTE)*	6.01	6.73

\*Lunch Monitors average 2.75 hours per day

In June 2024, it was announced that SGCSD qualified to provide free breakfast and lunch on school days for all students through June 30, 2028. This benefit is made possible through the Community Eligibility Provision (CEP) of the National School Lunch Program.

\*includes IDEA and Title grants

## BUDGET ROLL-UP SUMMARY - HISTORY

Fiscal Year	Gen/supp	Bldg & Grounds	Transport	Instruction	Benefits	Debt	Interfund tranfers	Totals
2013/14	0.35%	-1.21%	0.65%	2.35%	7.81%	-4.20%	-28.78%	2.76%
2014/15	-3.55%	-4.01%	0.70%	3.48%	5.31%	4.64%	101.01%	3.33%
2015/16	3.50%	-2.22%	1.44%	3.09%	-3.31%	5.30%	0.00%	1.12%
2016/17	3.79%	-0.45%	1.47%	1.41%	1.69%	0.23%	0.00%	1.36%
2017/18	3.71%	1.25%	4.63%	1.78%	0.42%	17.49%	0.00%	2.61%
2018/19	5.31%	1.75%	0.97%	2.17%	5.68%	25.67%	0.00%	4.84%

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# BUDGET ROLL-UP SUMMARY - HISTORY

Fiscal Year	Gen/supp	Bldg & Grounds	Transport	Instruction	Benefits	Debt	Interfund tranfers	Totals
2019/20	3.29%	0.06%	10.45%	3.09%	-1.49%	-0.44%	0.00%	1.73%
2020/21	1.79%	0.74%	0.87%	2.63%	3.00%	-1.83%	4.02%	2.12%
2021/22	2.01%	1.94%	0.45%	2.33%	1.75%	-2.18%	0.00%	1.68%
2022/23	2.35%	1.53%	-0.24%	2.80%	4.00%	-8.65%	-3.86%	1.92%
2023/24	2.67%	3.15%	0.86%	3.52%	5.30%	17.30%	15.08%	4.85%
2024/25	2.74%	4.56%	14.67%	2.13%	2.88%	2.70%	-6.55%	2.99%
<b>12-yr Avg</b>	<b>2.33%</b>	<b>0.59%</b>	<b>3.08%</b>	<b>2.56%</b>	<b>2.75%</b>	<b>4.67%</b>	<b>6.74%</b>	<b>2.61%</b>
<b>2025/26</b>	<b>2.67%</b>	<b>2.84%</b>	<b>-0.04%</b>	<b>5.83%</b>	<b>12.52%</b>	<b>-1.48%</b>	<b>-6.54%</b>	<b>6.33%</b>

B&G increase in recent years due to SRO General Fund increase, after elimination of Cares Act funding.



## 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](http://www.scotiaglenvilleschools.org)**

