

A large, stylized arrow graphic pointing to the right, composed of a dark blue upper section and a red lower section. The arrow is set against a light blue background. The text is centered within the dark blue section of the arrow.

Scotia-Glenville CSD

Budget to Budget Presentation

February 28, 2022



Goals for This Evening

-
-
- **To accomplish the following steps in budget development:**
 - ▷ To respond to any questions from the February 14, 2022, presentation
 - ▷ To review additions to the district's programs and services funded by federal dollars (and therefore potentially sunsetting at the end of the 2022 - 2023 school year)
 - ▷ To have the BOE develop a list of negotiables and non-negotiables
 - ▷ To determine if the BOE will consider exceeding the tax levy limit (1.27%)



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.



Questions from February 14, 2022

What would it cost to exceed the levy limit (1.27%) and simply roll everything forward (carry-forward budget)? How would that affect the taxes of an owner of a home assessed at \$200,000?

**R
E
V
E
N
U
E
S**

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

**E
X
P
E
N
D
I
T
U
R
E
S**

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

Fiscal Implication of Proposed 2022 - 2023 Carry-Forward Budget

Budget Total	\$61,363,360
Tax Levy Increase	4.76%
Expenditure Increase	3.78%
Tax Rate	\$24.7896 / \$1000
Increase in Rate	4.76%
2022 / 23 school taxes on \$200,000 Assessed Value (not including STAR)	\$4,958
2021 - 2022 School Taxes	\$4,733
Tax Increase over 2021-2022	\$225

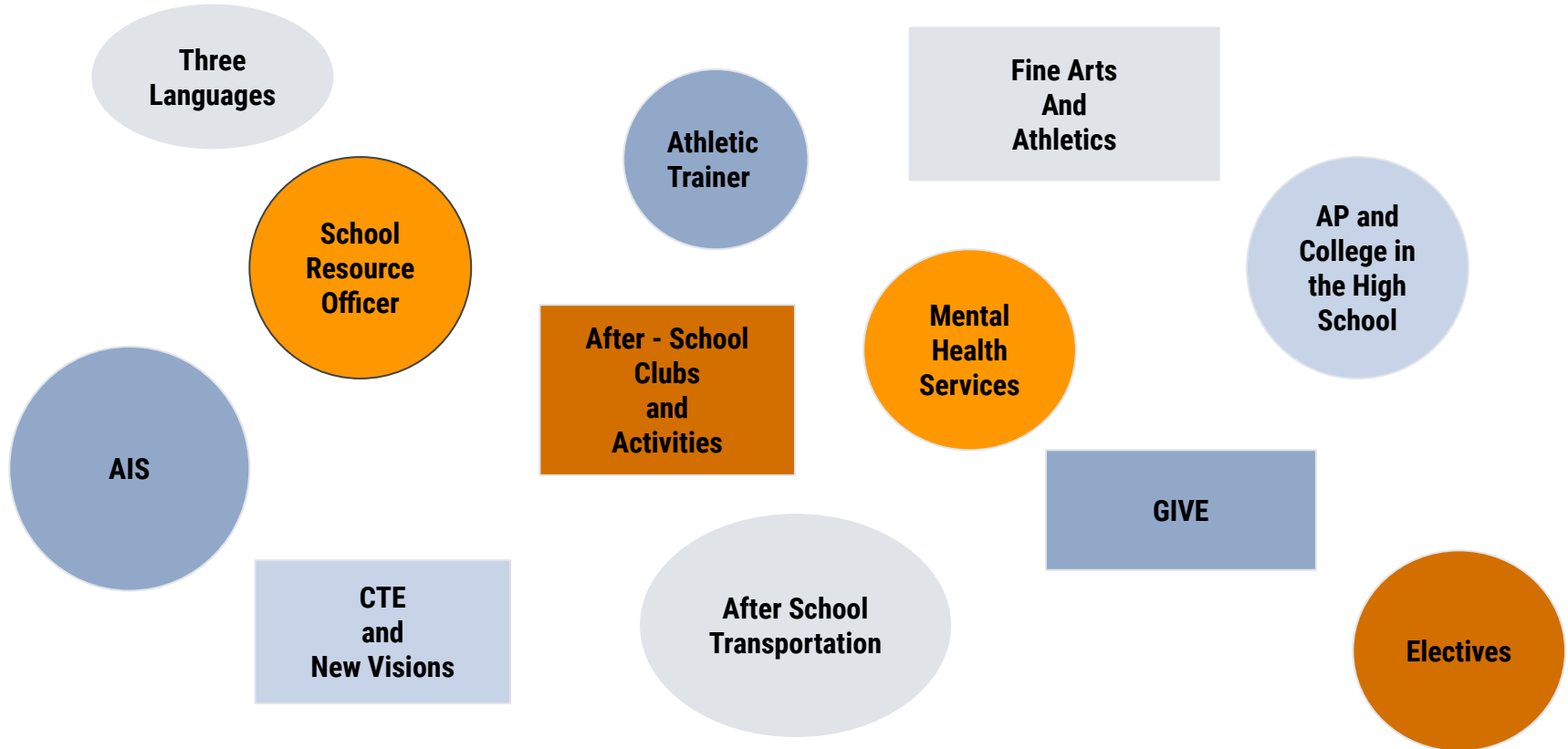


23 Positions Added in 2021 - 2022

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**

BOE Discussion - Negotiables and Non-negotiables





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.



The District's Property Tax Levy Limit 2022 - 2023

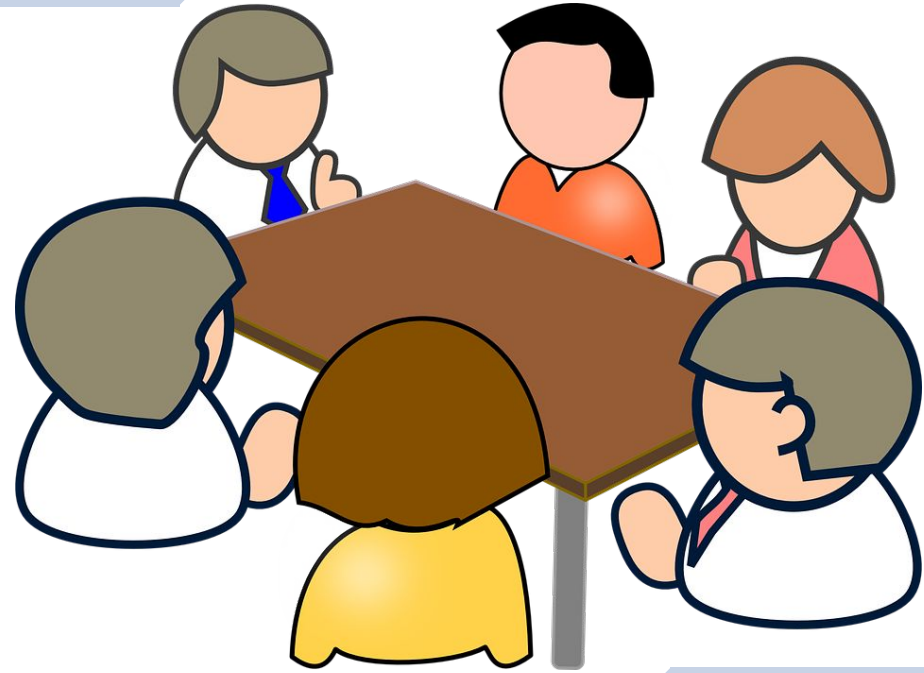
- The District's calculated maximum allowable tax levy limit for 2022 - 2023 is 1.27%. This means:
 - The allowable levy increase over the 2021 - 2022 budget is \$393,021.
 - The first draft budget increase of 3.78% reflects a shortfall of \$1,086, 000...the amount we would need to reduce the carry-forward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



Exceeding the Tax Levy Limit - BOE Discussion

“What you have to do and the way you have to do it is incredibly simple. Whether you are willing to do it is another matter.”

~~Peter Drucker



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

