

Scotia-Glenville CSD

Budget to Budget Presentation

March 4, 2024



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 2024-2025 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.

- Standards aligned curriculum and mapping
- Use of data (Tableau) and instructional decision making
- High-quality feedback to teachers
- Culturally responsive education
- Increase student attendance



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 contract negotiations for SGTA
- Implement requirements of the NYS Workplace Violence Prevention Law



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
- Implement 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 4th year of joint transportation agreement with BHBL
- Prepare for May 2024 voter-approved building project including architectural work, SED approval, bonding, bids, and implementation
- Conduct required inspections
- Conduct water testing and report results to SED
- Repair grass turf at HS field hockey field



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?



2024 - 2025 Carry-Forward Budget

2024 – 2025 Carry Forward Budget:	\$65,691,829
2023 – 2024 Adopted Budget:	<u>\$62,959,582</u>
	\$ 2,732,247
(4.34%)	

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. **This draft maintains health and safety programs implemented in 2022-23 previously covered by CARES ACT II funds including cyber security, an athletic trainer and two School Resource Officers and an Employee Assistance Program.**



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 2024 - 2025

- The District's calculated maximum allowable tax levy limit for 2024 - 2025 is **2.86%**. The prior year tax cap was **4.33%** This means:
 - The allowable levy increase over the 2023 - 2024 budget is **\$929,783**.
 - The first draft budget increase of **4.34%** would require a tax levy increase of **\$1,650,982**. This would cause the district to be **\$721,199** over the tax cap. The projected tax rate increase would be **5.08%** as we are using the 2023-2024 tax rolls at this time. Tax rolls are set at the end of May. We currently do not anticipate any significant changes.

R E V E N U E S

Source	2023 - 2024	2024 - 2025	Incr/(Decr) % (Year to Year)	2024/2025 % of Total Revenues
Property Taxes	\$32,489,165	\$34,140,147	5.08%	51.97%
State Aid	24,240,963	24,778,369	2.22%	37.72%
Pilots	1,273,218	1,352,077	6.19%	2.06%
Tax Cert. Reserve	0	150,000	-	.23%
Fund Balance	4,019,504	4,143,558	3.09%	6.31%
Workers' Comp Reserve	24,054	15,000	(37.64)%	.02%
Miscellaneous	150,000	150,000	-	.23%
Charge for Services	247,678	247,678	-	.38%
Interest	230,000	400,000	73.91%	.61%
Medicaid Reimbursement	155,000	175,000	12.90%	.27%
CR BOCES Rentals	30,000	30,000	-	.05%
Medicare Reimbursement	100,000	110,000	10.00%	.17%
Total	\$62,959,582	\$65,691,829	4.34%	100%

EXPENDITURES

Source	2023 - 2024	2024 - 2025	Incr/(Decr) % (Year to Year)	2024/2025 % of Total Expense
Instruction	\$33,496,665	\$34,753,164	3.75%	52.9%
Transportation	2,466,702	2,828,770	14.68%	4.31%
Employee Benefits	15,791,305	16,434,292	4.07%	25.02%
General Support	2,189,650	2,292,289	4.69%	3.49%
Plant Operations	3,592,909	3,836,059	6.77%	5.84%
Debt Service	5,181,292	5,320,989	2.70%	8.10%
I/Fund / Special Aid	99,000	99,000	-	.15%
Home Community	12,059	12,266	1.72%	.02%
Inter Fund / Capital Fund	100,000	100,000	-	.15%
Interfund to C Fund	30,000	15,000	(50.0)%	.02%
Total	\$62,959,582	\$65,691,829	4.34%	100%

Spending Increase Highlights: First draft 2024-2025 Budget

Salary and Wages	\$1,108,000
Health and Dental Insurance	487,000
Out Of District Transportation Runs	286,000
Debt Service	147,000
Pension	127,000
Fully Fund SRO's	91,000
Utility Van Replacement	45,000
DEI Continued Training	36,000
Increase Summer Curriculum	30,000
Fully Fund Athletic Trainer	31,000
Part-Time Nurse Mekeel	24,000
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Budgetary Increase	\$2,412,000 (90% of increase)

The first drafts reflects five teacher retirements and the related savings if replaced at a Step 8, \$53,000 per position.

CARRY-FORWARD BUDGET 2024-25

IMPACT ON TAXPAYER'S 2024 SCHOOL TAX BILL (before STAR)

Projected Tax Levy Increase - 5.08%

Projected Tax Rate Increase - 5.08% (based on 2023 tax rolls)

	Assessed Value	Tax Rate	Tax Bill
2023/24 Actual	\$160,000	24.2566	\$3,881.06
2024/25 Estimated	160,000	25.4893	4,078.29
Increase from 23/24		5.08%	\$197.23

	Assessed Value	Tax Rate	Tax Bill
2023/24 Actual	\$200,000	24.2566	\$4,851.32
2024/25 Estimated	200,000	25.4893	5,097.86
Increase from 23/24		5.08%	\$246.54



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	<u>4.33%</u>	<u>2.99%</u>	<u>1.49%</u>	<u>4.45%</u>
AVERAGE	2.71%	2.00%	1.32%	2.54%
MEDIAN	3.28%	2.54%	1.49%	2.12%
2024-25	2.86%	5.08%	5.08%	4.34%

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

FTE Comparison 23/24 v 24/25 Budget

	23/24 Budget	24/25 Anticipated Budget	# change	% change
Guidance	7.0	7.0	0.0	0.0%
Psych	6.0	6.0	0.0	0.0%
Social	6.6	6.6	0.0	0.0%
Reg Ed	165.7	162.7	-3.0	-1.8%
Sped	52.0	51.0	-1.0	-1.9%
Total Teachers	237.3	233.3	-4.0	-1.7%
TA Sped	35.0	36.9	1.9	5.4%
TA Reg	23.0	23.0	0.0	0.0%
Total TA's	58.0	59.9	1.9	3.3%
T Aides	34.7	35.6	0.9	2.6%
Nurses	7.5	7.5	0.0	0.0%
Direct Support Staff	42.2	43.1	0.9	2.1%
Total Direct Student Support	337.5	336.3	-1.2	-.4%

FTE Comparison 23/24 v 24/25 Budget

continued

	23/24 Budget	24/25 Anticipated Budget	# change	% change
Admin Central Office	5.0	5.0	0.0	0.0%
Admin Bldg	15.0	15.0	0.0	0.0%
Trans Director	1.0	1.0	0.0	0.0%
Total Admin	21.0	21.0	0.0	0.0%
Cleaners & Custodians	24.5	24.5	0.0	0.0%
Maint Mech	9.0	9.0	0.0	0.0%
Trans Drivers	16.5	17.1	0.6	3.6%
Trans Aides	5.0	4.9	-0.1	-2.4%
Secretarial & Mgmt Conf	34.2	34.2	0.0	0.0%
Monitors	23.4	23.4	0.0	0.0%
Total Non-Direct Support	112.6	113.1	.5	.45%
Total Staff	471.1	470.4	-.70	-0.15%

Teaching and Teaching Assistant New Hire Proforma 2024-25			
	New Teacher		New Teaching Ass't
	STEP 8 (23/24 rate)		STEP 1
New Hire Certified Instructional			
Full time FTE	\$	56,027	\$ 25,862
Estimate COL		-	-
Masters		1,600	-
FICA		4,408	1,978
Retirement Contribution		5,763	2,586
Workers Comp		203	91
Health Insurance FAMILY EPO		23,430	23,705
Dental		638	638
Total Compensation new hire	\$	92,069	\$ 54,861
Fringe cost	\$	34,442	\$ 28,999
Fringe cost as % of Total cost		37%	53%
Fringe as percent of salary		60%	112%

MAY 2024 PROPOSITIONS

- Budget Prop – Final Budget TBD
- Building Prop - \$12.5M
 - No increase to 24/25 tax levy
- Bus Prop – 3 busses for \$329,000
 - No increase to 24/25 tax levy
 - Going forward, new debt offset by payoff of old debt
- Electric Bus Prop
 - No increase to 24/25 tax levy
 - Contingent on receipt of State or Federal funding to offset purchase



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

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