

Scotia-Glenville CSD

Budget Work Session

March 25, 2024



Goals for This Evening

- To provide a brief review of last week's information
- To respond to any questions
- To clarify proposed savings through realignment of staff
- To adopt a spending limit



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.

SUMMARY OF REVISIONS TO SECOND DRAFT

		% increase from 23/24	\$ Increase from 23/24
First Draft Budget	\$ 65,691,829		
Expense Reductions	(606,635)		
Second Draft Budget	\$ 65,085,194	3.38%	\$ 2,125,612

		% increase from 23/24	\$ Increase from 23/24
Tax Levy First Draft Budget	\$34,140,147		
Increase Interest Income	(125,000)		
Expense Reductions	(606,635)		
Tax Levy Second Draft Budget	\$33,408,512	2.83%	\$919,347

Maximum Allowable Tax Cap	\$33,418,948
Tax Levy Second Draft Budget	\$33,408,512
Amount under Tax Cap	\$10,436

HISTORICAL PERSPECTIVE (based on last 11 years)

YEAR	MAXIMUM ALLOWABLE TAX CAP INCREASE	TAX LEVY % INCREASE	TAX RATE % INCREASE	SPENDING INCREASE
AVERAGE	2.71%	2.00%	1.32%	2.54%
MEDIAN	3.28%	2.54%	1.49%	2.12%
2024-25	2.86%	2.83%	2.83%	3.38%

SECOND DRAFT IMPACT ON 2024 SCHOOL TAX BILL

	Assessed Value	Tax Rate	Tax Bill
2023/24 Actual	\$ 160,000	24.2566	\$ 3,881.06
2024/25 Estimated	160,000	24.9431	3,990.90
Increase from 23/24		2.83%	\$ 109.84

	Assessed Value	Tax Rate	Tax Bill
2023/24 Actual	\$ 200,000	24.2566	\$ 4,851.32
2024/25 Estimated	200,000	24.9431	4,988.62
Increase from 23/24		2.83%	\$ 137.30

3-PART PROPOSED BUDGET
HISTORICAL GENERAL FUND APPROPRIATION

BUDGET YEAR	ADMIN	PROGRAM	CAPITAL
2021-22	11.07%	73.01%	15.92%
2022-23	11.46%	73.53%	15.01%
2023-24	11.29%	72.98%	15.74%
2024-25	11.43%	72.79%	15.78%

CONTINGENCY BUDGET

Contingency calculation: Plant and operations are Capital and do not have to be cut.

Debt service is part of Capital and can not be cut.

The administrative component shall not comprise a greater percentage of the contingent budget exclusive of the capital component than the lesser of (1) the percentage the administrative component had comprised in the prior year budget exclusive of the capital component or 2) the percentage the administrative component had comprised in the last proposed defeated budget exclusive of the capital component.

BOE 3/25/24 PROPOSED BUDGET

2023/24 TAX LEVY	32,489,165
2024/25 TAX LEVY	33,408,512
Contingent Budget Reduction	(919,347)

	Total	Admin	Program	Capital
Contingent Budget Reduction	(919,347)	(220,232)	(699,115)	-
Two-Part Budget 1st Prop	\$ 54,816,784	\$ 7,442,488	\$ 47,374,296	\$ -
Required % for Contingent	100%	13.40%	86.60%	0.00%

TWO PART BUDGET IF WE GO CONTINGENT AS TO REDUCTIONS:

	Total	Admin	Program	Capital
Admin & Program (1st Prop)	\$ 54,816,784	\$ 7,442,488	\$ 47,374,296	\$ -
Percent of Two Part (1st Prop)		13.58%	86.42%	
Capital	10,268,410			10,268,410
Contingent Reductions	(919,347)	(220,232)	(699,115)	
Admin & Program-Contingent	53,897,437	7,222,256	46,675,181	0
Percent of Two Part-Contingent		13.40%	86.60%	
Capital	10,268,410			10,268,410
Contingent Budget & Percents	64,165,847	11.26%	72.74%	16.00%
Budget Prop & Percents	65,085,194	11.43%	72.79%	15.78%

PROJECTED INCREASES THROUGH FY 2028/29

	2024-25 Proposed Budget	2025-26 Forecast	2026-27 Forecast	2027-28 Forecast	2028-29 Forecast
Salary and Wages	30,081,677	31,213,579	32,487,044	33,812,974	35,193,559
Employee Benefits	16,273,803	17,386,487	17,611,253	17,845,280	18,088,953
BOCES	5,712,773	5,912,720	6,119,665	6,333,854	6,555,538
Debt Service	5,320,989	5,320,989	5,320,989	5,320,989	5,320,989
Instructional non-staff inc community service	3,670,025	3,780,126	3,893,530	4,010,336	4,130,646
Plant and Operations non-staff	1,699,582	1,750,569	1,803,087	1,857,179	1,912,895
Transportation non-staff	1,480,641	1,525,060	1,570,812	1,617,936	1,666,474
General Support non-staff	631,705	650,656	670,176	690,281	710,989
Interfund transfers Capital/ESY/C fund	214,000	220,420	227,033	233,844	240,859
Proposed 24/25 and Projected Budgets	65,085,194	67,760,606	69,703,588	71,722,672	73,820,903
PERCENT SPENDING INCREASE	3.38%	4.11%	2.87%	2.90%	2.93%

SOURCE OF FUNDS	2024-25	2025-26	2026-27	2027-28	2028-29
State Aid	24,778,369	25,474,641	26,190,479	26,926,431	27,683,064
Fund Balance and Reserves	4,308,558	4,308,558	4,308,558	4,308,558	4,308,558
PILOTS	1,352,077	904,399	1,378,793	1,366,177	1,157,190
Other	1,237,678	1,237,678	1,237,678	1,237,678	1,237,678
Tax Levy	33,408,512	35,835,330	36,588,081	37,883,828	39,434,412
SOURCE OF FUNDS TOTAL	65,085,194	67,760,606	69,703,588	71,722,672	73,820,902
TAX LEVY INCREASE	2.83%	7.26%	2.10%	3.54%	4.09%

PROJECTED ENROLLMENT	2,227	2,179	2,149	2,099	2,087
		-2.16%	-1.38%	-2.33%	-0.57%

ASSUMPTIONS AND FOOTNOTES FOR PROJECTED INCREASES

- PILOTS decrease 25/26 (Shady Lane, CTDI #1 and BelGioioso Cheese Factory move to tax roll)
- PILOTS increase 26/27 (Hydropower line PILOT commences)
- State Aid 2.81% based on 5-year average (19/20-23/24)
- Salary and Wages CBA increases with factoring in retirement savings each year
- Health Insurance – 10% increase each year
- BOCES – 3.5% increase each year
- Debt Service – Flat
- All Other Categories – 3% increase



Superintendent's Recommended Expense Reductions

RETIREE SAVINGS

Reduce 1 Special Ed Teacher (MS)	(1.0)	\$ (58,381.00)
Reduce 1 Speech Language Pathologist (Lin)	(1.0)	\$ (58,381.00)
Reduce 1 General Ed Teacher (Lin)	(1.0)	\$ (51,319.00)
Increase MS Social Worker (from .6 FTE to 1.0 FTE)	0.40	\$ 25,782.00
Related Fringe Benefit Savings		<u>\$ (66,176.00)</u>
SUBTOTAL - RETIREE SAVINGS	(2.60)	\$ (208,475.00)



Superintendent's Recommended Expense Reductions Continued

SPECIAL EDUCATION RESTRUCTURING

Add 2 Teaching Assistants (ELE)	2.00	\$	51,724.00
Reduce 2.67 Teacher Aides (GW & GD)	(2.67)	\$	(67,720.00)
Related Fringe Benefit Savings		\$	<u>(4,672.00)</u>
SUBTOTAL - SPECIAL EDUCATION RESTRUCTURING SAVINGS (0.67)		\$	(20,668.00)



Superintendent's Recommended Expense Reductions Continued

ELIMINATION OF UNFILLED VACANCIES

Eliminate 1 Special Ed Teacher Vacancy (HS)	(1.00)	\$ (92,525.00)
Eliminate 1 General Ed Teacher Vacancy (ELE at K)	(1.00)	\$ (61,456.00)
Eliminate 3 Teaching Assistants (GW, MS,HS)	(2.86)	\$ (79,744.00)
Related Fringe Benefit Savings		\$ <u>(77,273.00)</u>
SUBTOTAL - ELIMINATION OF UNFILLED VACANCIES	(4.86)	\$ (310,998.00)



Superintendent's Recommended Expense Reductions Continued

REDUCATION OF SUPPORT STAFF

Decrease DO Support Staff	(1.00)	\$ (54,126.00)
Related Fringe Benefit Savings		\$ <u>(12,368.00)</u>
SUBTOTAL - REDUCATION OF SUPPORT STAFF	(1.00)	\$ (66,494.00)



Elementary Enrollment Continued

The District **does not** have class size caps, but does have class size guidelines. Our class size guidelines (plus or minus two students) are as follows:

Kindergarten and First Grade:	22
Second Grade:	23
Third Grade:	24
Fourth Grade:	25
Fifth Grade:	26

There are no classes at the guideline this (2023 – 2024) school year.



Projected Class Sizes by Grade Level 2024 - 2025

Grade	Glendaal	Glen-Worden	Lincoln	Sacandaga	Total District - Wide	2010-2011 Avg. Class Size	2024 – 2025 Avg. Class Size
Kindergarten	17, 16	13, 13	16	14, 14, 15	118	21.1	14.8
First	18, 19, 1	17, 16, 5	13, 14	17, 17, 17	154	20.1	16.4
Second	21, 21, 2	17, 16, 4	18, 17	18, 19	153	22.2	18.4
Third	18, 18, 1	16, 16, 1	21, 20	22, 22, 21	176	20.9	19.3
Fourth	14, 14	17, 17, 5	25	22, 22	136	21.1	18.7
Fifth	18, 17	24	19, 18	23, 22, 18	159	25.4	19.9

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



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There are no classes projected to be at or above the guideline in the 2024 – 2025 school year.



How Will the District Address Concerns About Particular Class Sizes?

Some questions have been raised about the size of specific class sections. The District will address those questions in the following manner:

- Closing class sections that are at the guideline
- Moving students who are in a section on special permission back to their home school
- Offering all parents/guardians in a section the option to change schools (providing the District can provide transportation)

What is the Recommended 2024-25 Spending Limit?

- Given the information we have shared and the work the BOE has completed on behalf of the community:
- RESOLVED, That the Board of Education of the Scotia-Glenville School District be authorized to expend the sums set forth in the total amount of \$65,085,194 during the 2024-2025 school year and to levy the necessary tax therefore.

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Budget Development at
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