

Scotia-Glenville CSD

Budget to Budget Presentation

March 17, 2025



Mythbusters

■ **Myths to be busted:**

- What causes two negotiating parties to declare impasse?
- What does closing a school building save? What does it cost?
- What is the cost of the athletic consultant?
- What is the cost of the athletic trainer?



Goals for This Evening

■ Our goals for this evening include:

- ▷ To provide a brief review of last week's information
- ▷ To answer any questions Board members may have
- ▷ To take a “deep dive” into health insurance
- ▷ To look at the savings / cost of closing a school building
- ▷ To discuss what the BOE is thinking at this time in the budget process



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 | |
| 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: 25/26 CARRY-FORWARD DRAFT

| | | |
|------------------|--|-----------------|
| | 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



PROPOSED REVISIONS

| | |
|-----------------------------------|--------------------------|
| ATTRITION THROUGH RETIREMENTS* | \$ (937,000) |
| SUPPORT STAFF REDUCTIONS* | (181,400) |
| ADMIN RESTRUCTURING* | (156,000) |
| BUILDINGS AND GROUNDS SAVINGS* | (144,000) |
| PPS RESTRUCTURING* | (131,400) |
| UNFILLED LEAVE OF ABSENCE* | (100,000) |
| BOCES REDUCTIONS | (92,700) |
| IT REDUCTION DUE TO SMART SCHOOLS | (75,000) |
| SCHOOL RESOURCE OFFICER | (41,000) |
| LEARNING LEAPS | (30,000) |
| DISTRICTWIDE SUPPLY SAVINGS | (17,000) |
| TOTAL SAVINGS | \$ (1,905,500) |
| INCREASE TO REVENUE | \$ 35,000 |
| TOTAL CHANGE | \$ (1,940,500.00) |

*includes salary and benefits



SUMMARY OF REVISIONS TO 25/26 CARRY-FORWARD BUDGET

| | | % increase from 24/25 | \$ Increase from 24/25 |
|-----------------------------|-------------------------|-----------------------|------------------------|
| Carry-Forward Budget | \$ 69,202,065.00 | 6.22% | \$4,116,871 |
| Expense Reductions | <u>(1,905,500.00)</u> | | |
| Revised Expenditures | 67,296,565.00 | 3.40% | \$2,211,371 |

| | | % increase from 24/25 | \$ Increase from 24/25 | Estimated Tax Rate Increase |
|--------------------------------------|-----------------------|-----------------------|------------------------|-----------------------------|
| Tax Levy Carry-Forward Budget | 37,346,714.00 | 11.79% | \$ 2,853,022 | 10.05% |
| Increase Interest Income | (35,000.00) | | | |
| Expense Reductions | <u>(1,905,500.00)</u> | | | |
| Revised Tax Levy | 35,406,214.00 | 5.98% | \$ 1,997,702 | 4.33% |



SUMMARY OF REVISIONS TO 25/26 CARRY-FORWARD BUDGET

| | |
|------------------------------------|-------------------|
| Maximum Levy at Allowable Tax Cap | 34,493,692.00 |
| Revised Tax Levy | 35,406,214.00 |
| Amount over/(under) Tax Cap | 912,522.00 |

| | |
|---------------------------|----------------------|
| Original Gap to the Cap | \$ 2,853,022.00 |
| New Gap to the Cap | \$ 912,522.00 |



UPDATED IMPACT ON 2025 SCHOOL TAX BILL

| | Assessed Value | Tax Rate | Tax Bill |
|----------------------------|----------------|--------------|-----------------|
| 2024/25 Actual | \$160,000 | 24.59326 | \$3,934.92 |
| 2025/26 Estimated | 160,000 | 25.65776 | 4,105.24 |
| Increase from 24/25 | | 4.33% | \$170.32 |

| | Assessed Value | Tax Rate | Tax Bill |
|----------------------------|----------------|--------------|-----------------|
| 2024/25 Actual | \$200,000 | 24.59326 | \$4,918.65 |
| 2025/26 Estimated | 200,000 | 25.65776 | 5,131.55 |
| Increase from 24/25 | | 4.33% | \$212.90 |

| | AV of \$160,000 | AV of \$200,000 |
|------------------------------|-----------------|-----------------|
| First Draft at 10.04% | 395.31 | 494.14 |
| Revised Draft at 4.33% | 170.32 | 212.90 |
| Revised Draft Savings | 224.99 | 281.24 |

Projected Tax Levy Increase - 5.98%

Projected Tax Rate Increase - 4.33% (based on 2024 tax rolls as adjusted for returning PILOTs)



ADDITIONAL PROPOSED REVISIONS

| Reductions | FTE | Total |
|----------------------------|-------------|-----------------|
| Teachers | -4.0 | -362,174 |
| Teaching Assistants | -2.0 | -84,709 |
| Nurse | <u>-0.5</u> | <u>-27,761</u> |
| | -6.5 | -\$474,644 |
| Unfilled Leaves of Absence | <u>-2.0</u> | <u>-285,413</u> |
| SUBTOTAL | -8.5 | -760,057 |
| ROUND 1 REVISIONS | | -1,940,500 |
| TOTAL REDUCTIONS | | -2,700,557 |
| | | |
| ORIGINAL GAP TO THE CAP | | 2,853,022 |
| | | |
| NEW GAP TO THE CAP | | 152,465 |

*includes salary and benefits

Budget Increase - 2.23%
Levy Increase - 3.70%
Tax Rate Increase - 2.09%



WHAT IS CASHIC?

| PLAN | # OF CONTRACTS |
|------------------------|----------------|
| Highmark | 6,647 |
| CDPHP | 4,373 |
| MAP Commercial | 206 |
| CDPHP MAP | 1,706 |
| Highmark MAP | 2,331 |
| MVP MAP | 70 |
| Empire MAP | 542 |
| TOTAL CONTRACTS | 15,875 |
| ESI RX | 10,654 |

Twenty-one Districts

Beth, North & South Colonie, Guilderland
A. Park-Troy-East Greenbush
Amsterdam-B. Perth-Voor'ville-Fonda
SGCSD-Scho-Mohon-BHBL
Other

District Premiums - \$250,000,000



HEALTH INSURANCE IN COLLECTIVE BARGAINING AGREEMENTS

| Bargaining Unit | Term | Options | Step Therapy/ Formulary Drug | Co-Pay Amounts | E/ee and E/er Share |
|----------------------------|--|--------------------------------------|---------------------------------|----------------|------------------------|
| Teachers | 7/1/21-6/30/24 with MOA 1 year ext. | Highmark PPO or POS; CDPHP EPO | Included | Included | Included |
| Teaching Assistants | 7/1/22-6/30/26 | Highmark PPO or POS; CDPHP EPO | Included | Included | Included |
| Admin | 7/1/23-6/30/27 | Highmark PPO or POS; CDPHP EPO | Included | Included | Included |
| Secretaries | 7/1/22-6/30/26 | Highmark PPO or POS; CDPHP EPO | Included | Included | Included |
| Local 766 | 7/1/23-6/30/27 | Highmark PPO or POS; CDPHP EPO | Included | Included | Included |
| Aides/Monitors | 7/1/24-6/30/27 | Highmark PPO or POS; CDPHP EPO | Included | Included | Included |



PLAN DESCRIPTIONS AND INCREASES

| Plan | Description* | 25/26 Increase |
|---------------------------------|-----------------------|----------------|
| Highmark PPO | Retrospective Funding | 12.5% |
| Highmark POS | Retrospective Funding | 12.5% |
| CDPHP | Prospective Funding | 10.95% |
| Highmark Express Scripts | Self-Insured | 30% |
| CDPHP Drug | Drug Rider | 2.10% |

***Retrospective** - The rate is negotiated with the carrier and is reduced because the District assumes the risk. There can either be a call at year-end if your claims exceed your premiums or a refund if your premiums exceed your claims.

Prospective - The rate is set by the carrier and the carrier assumes any loss and keeps any savings.



INSURED - ACTIVE BREAKDOWN

| Mar-25 | Highmark POS | Highmark PPO | CDPHP EPO | Highmark Medicare Advantage | CDPHP Medicare Advantage | TOTAL |
|---------------|-------------------------|-------------------------|----------------------|--|---|--------------|
| TA | 10 | 5 | 18 | | | 33 |
| TEACHERS | 26 | 51 | 112 | | | 189 |
| LOCAL 766 | 10 | 2 | 20 | | | 32 |
| SECRETARIAL | 1 | 1 | 8 | | | 10 |
| AIDES MONIT | 5 | 4 | 12 | | | 21 |
| ADMIN | 3 | 6 | 11 | | | 20 |
| NURSES | 0 | 3 | 2 | | | 5 |
| MC | 2 | 3 | 4 | | | 9 |
| TOTAL | 57 | 75 | 187 | 0 | 0 | 319 |



INSURED - RETIREE BREAKDOWN

| Mar-25 | Highmark POS | Highmark PPO | CDPHP EPO | Highmark Medicare Advantage | CDPHP Medicare Advantage | TOTAL |
|---------------|-------------------------|-------------------------|----------------------|--|---|--------------|
| TA | 2 | 7 | 8 | 1 | 14 | 32 |
| TEACHERS | 7 | 65 | 45 | 62 | 52 | 231 |
| LOCAL 766 | 4 | 9 | 11 | 4 | 8 | 36 |
| SECRETARIAL | 2 | 1 | 6 | 12 | 7 | 28 |
| AIDES MONIT | 0 | 0 | 0 | 4 | 4 | 8 |
| ADMIN | 2 | 10 | 1 | 9 | 3 | 25 |
| NURSES | 0 | 1 | 0 | 1 | 3 | 5 |
| MC | 3 | 4 | 1 | 3 | 3 | 14 |
| TOTAL | 20 | 97 | 72 | 96 | 94 | 379 |

HEALTH INSURANCE FACTORS AFFECTING THE BUDGET INCREASE

| | |
|---|--|
| * | Rate Increases ranging from 8.4% to 16.7% (as noted on prior slide) |
| * | Medicare Advantage Plans increased 36% mid-year of 2024-25 (after ten years of no increase) |
| * | Must account for settlement on self-insured drug and retrospective medical plans |
| * | Retrospective funding |
| * | 294 of the 379 retirees are age 65+ and 284 of those are enrolled in ESI |
| * | Opt-ins have to be included in budget for potential enrollment |

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 |



Roll Up Of Class Sizes by Grade Level 2025- 2026

| Grade | Glendaal | Glen-Worden | Lincoln | Sacandaga | Total District Wide / # of Sections | Class Size Guideline | 25 – 26 Avg. Class Size | Number of Sections Using Class Size Guideline |
|---------------|-----------|-------------|---------|------------|-------------------------------------|----------------------|-------------------------|---|
| *Kindergarten | 16, 16 | 20, 21 | 23 | 21, 21 | 138/ 7 | 22 | 19.7 | 7 (6.5) |
| First | 16, 15, 5 | 14, 17, 2 | 22 | 18, 16, 18 | 143 / 8 | 22 | 17.5 | 8 (7.2) |
| Second | 18, 19, 2 | 16, 16, 3 | 14, 14 | 18, 18, 19 | 158 / 9 | 23 | 17.6 | 7 (6.9) |
| Third | 19, 19, 1 | 16, 16, 4 | 18, 17 | 20, 20 | 150/ 8 | 24 | 19.6 | 7 (6.3) |
| Fourth | 19, 18, 3 | 15, 15, 1 | 21, 19 | 21, 22, 22 | 176 / 9 | 25 | 19.4 | 7 |
| Fifth | 14, 15, 1 | 18, 17, 4 | 25 | 21, 22 | 136 / 7 | 26 | 20.5 | 6 (.5.2) |

*K enrollment is based on student numbers as of March 2025 and students potentially being recommended for a 15:1:1 or DS 1 placement are not included.

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



How Do Our Enrollment Numbers Align with the Cohort Survival Study Completed in 2022 - 2023?

| Grade Span | 2023 – 2024* | 2024 - 2025* | 2025 - 2026 | 2026 - 2027 | 2027 - 2028 |
|-----------------------------------|--------------------|--------------------|-------------|-------------|-------------|
| K - 5 | 939 (977) | 930 (937) | 937 | 926 | 951 |
| 6 - 8 | 490 (498) | 495 (506) | 499 | 501 | 461 |
| 9 - 12 | 708 (752) | 689 (736) | 713 | 672 | 675 |
| Projected Total Enrollment | 2137 (2227) | 2114 (2179) | 2149 | 2099 | 2087 |

Modified Cohort Survival Method:

- Uses historical data showing the “survival rate” of students born within the District’s boundaries five years prior who are entering kindergarten
- Students who attend kindergarten and “survive” to attend first grade and so on
- Modified part of the methodology is computed by using average survival rates to smooth out single-year anomalies
- This method is typically accurate within +/-2%

* 2023 – 2024 and 2024 - 2025 actual enrollment data and projected data ()



Class Sizes by Grade Level 2026- 2027: Close a School

| Grade | Projected District - Wide | School A 2 Sections | School B 2 Section | Sacandaga 3 Sections | Class Size Guideline | 2026 – 2027 Avg. Class Size |
|--------------|---------------------------|------------------------|-----------------------|-------------------------|-------------------------|-----------------------------------|
| Kindergarten | 150 | 21,21 | 21,22 | 21, 22, 22 | 22 | 21.4 |
| First | 150 | 21, 21 | 21, 22 | 21, 22, 22 | 22 | 21.4 |
| Second | 142 | 20, 20 | 20, 20 | 20, 21, 21 | 23 | 20.3 |
| Third | 160 | 23, 23 | 23, 23 | 22, 23, 23 | 24 | 22.9 |
| Fourth | 149 | 21, 21 | 21, 21 | 21, 22, 22 | 25 | 21.3 |
| Fifth | 179 | 25, 26 | 25, 26, | 25, 26, 26 | 26 | 25.6 |



Further Considerations to Close a School

- Students with Special Needs who are included for part of the school day are not in these numbers
- Closing a school will require a change in attendance boundaries
- Transportation changes will need to be considered and planned
- What will the district do with the building it closes?



Definition of Terms

- **Certification:** the area or areas one holds a teaching certificate in
- **Seniority List:** the hiring list based on date of hire and certification
- **Reduction in Force (RIF):** The process used to determine which individuals will be laid-off
- **Preferred Eligibility List (PEL):** The list used to determine recall of laid-off employees



BOE Direction

- Stop with the first \$1.9 million in reductions and go out over the tax levy limit of 3.25%
- Keep making further reductions to get to, or under, 3.25%
- Close a school for the 2025 - 2026 school year
- Something else?

MAY 2025 PROPOSITIONS

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

**Follow Scotia-Glenville's
Budget Development at
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