

Scotia-Glenville CSD

Budget to Budget Presentation

March 24, 2025



Mythbusters

■ **Myths to be busted:**

- What is the average percentage of students with disabilities in NYS public schools?
- How is the fund balance used to balance next year's budget in lieu of raising taxes?
- How do we ensure that we can provide free lunches next year?



FUND BALANCE

UNASSIGNED FUND BALANCE AT 6/30/24	\$2,590,136
OPERATING SURPLUS F/24/25 PROJECTED	<u>2,148,090</u>
UNASSIGNED FUND BALANCE AT 6/30/25	4,738,226
APPROPRIATED FUND BALANCE 25/26 BUDGET	<u>4,143,558</u>
UNASSIGNED BALANCE AT 6/30/25	594,668
Percent of 25/26 Budget	0.89%
USE OF RESERVES	
TAX CERT RESERVE	165,000
RETIREMENT RESERVE	<u>50,000</u>
TOTAL	215,000

WITHOUT THE USE OF FUND BALANCE, TAX LEVY INCREASE WOULD BE 16.29% & TAX RATE INCREASE WOULD BE 14.47%

FUND BALANCE USED TO BALANCE 25/26 BUDGET	4,358,558	66,513,694
		6.55%



Federal Funding and School Lunch

- * The Community Eligibility Program provides free breakfast and lunch districtwide to each student that chooses to participate since mid year 23/24.
- * We are eligible based on the 25% threshold of families on direct cert, SNAP or Medicaid.
- * If the federal government raises the threshold to 40%, the District would no longer be eligible.
- * Based on today's average participation, the District would need approximately \$472,000 to continue to provide the free meals



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 review three budget scenarios/options
 - ▷ To have the BOE determine the spending limit (budget) they can support



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)	



FIRST SCENARIO REVISIONS PRESENTED 3/10/25

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



FIRST SCENARIO REVISIONS - EFFECT ON TAX CAP

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



SECOND SCENARIO REVISIONS PRESENTED 3/17/25

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

**INCLUDES 1,905,500
IN EXPENSE
REDUCTION AND 35,000
INCREASE IN FUNDING



DETAILS OF REVISIONS IN SUPERINTENDENT'S BUDGET - 3/24/25

INSTRUCTIONAL			
ATTRITION THROUGH RETIREMENTS			
Position	Bldg/Grade	FTE	Total
Teacher	Sac -K	-1.0	-98,273
Teacher	MS-PE	-1.0	-98,273
Teacher (GW-5)	Elem Reading	-1.0	-98,273
Teacher (Sac-2)	Elem Reading	-1.0	-98,273
Teacher (Sac-2)	Librarian	-1.0	-98,273
Teacher	HS-Social	-1.0	-98,273
Teacher	Linc-SPED	-1.0	-98,273
Teacher	HS-Elective	-1.0	-138,178
Teaching Assistant	SAC - GenEd	-1.0	-55,454
Teaching Assistant	HS-SPED	-1.0	-55,453
		-10.0	-\$936,996



DETAILS OF REVISIONS IN SUPERINTENDENT'S BUDGET CONTINUED

INSTRUCTIONAL continued			
PPS RESTRUCTURING			
Teacher	MS-Psych	-1.0	-131,431
Teacher	DO	-1.0	-131,431
Teacher	MS-Psych	1.0	131,431
Nurse (Savings on Retirement)	DW		-27,761
Teacher	MS-SPED	-1.0	-88,134
Teacher	HS-SPED	-1.0	-100,346
Teaching Assistant	HS - SPED	-1.0	-57,117
Teaching Assistant	GW-SPED	-1.0	-42,355
		-5.0	-447,144
INSTRUCTIONAL REDUCTIONS			
Teacher	Sec-Reading	-1.0	-98,301
Teaching Assistant	HS-GenEd	-1.0	-42,355
		-2.0	-140,656



DETAILS OF REVISIONS IN SUPERINTENDENT'S BUDGET CONTINUED

INSTRUCTIONAL continued			
UNFILLED LEAVES OF ABSENCE			
Teacher	MS-Math		-100,178
Teacher	MS-FACS		-75,476
Teacher	GW-3 (Fill Internally)		-100,262
Teacher	HS-ELA		-97,475
			-373,391
ADMIN RESTRUCTURING			
12 Mo Admin		-1.0	-\$156,315



DETAILS OF REVISIONS IN SUPERINTENDENT'S BUDGET CONTINUED

NON-INSTRUCTIONAL			
CLERICAL/SECRETARIAL			
Clerical/Secretarial Positions	DO	-2.0	-138,290
Secretary (Library) 10mo	HS	-1.0	-36,937
Secretary (Guidance/Nurse)- 10mo	HS	-1.0	-50,604
		-4.0	-225,831
BUILDINGS & GROUNDS			
Cleaner	HS	-1.0	-72,085
Cleaner	SAC	-1.0	-72,085
Grounds	B&G	-1.0	-86,447
Hybrid Cleaner/Grounds	B&G	1.0	86,447
Day Custodian	HS	-1.0	-100,384
Day Custodian	Floating	1.0	100,384
Sub and OT Savings	B&G-DW	0.0	-15,000
		-2.0	-159,169



DETAILS OF REVISIONS IN SUPERINTENDENT'S BUDGET CONTINUED

OTHER ADJUSTMENTS			
IT Reductions/Smart Schools	DW		-75,000
BOCES Reductions	DW		-102,400
Textbook and Supply Reductions	DW		-43,400
Summer Curriculum Days	DW		-30,000
Transportation Reductions	DW		-101,700
Professional Services Reductions	DW		-60,800
Utilities	DW		-53,000
Substitutes (Instructional/Non-Instructional)	DW		-38,900
SPED/VOTEC OOD BOCES Increase	DW		209,400
Benefit Adjustments Based on Overall Restructuring	DW		46,931
			-248,869



SUMMARY OF REVISIONS IN SUPERINTENDENT'S BUDGET CONTINUED

Attrition through Retirements	-10.0	-\$936,996
PPS Restructuring	-5.0	-447,144
Instructional Reductions	-2.0	-140,656
Unfilled Leaves of Absence		-373,391
Admin Restructuring	-1.0	-\$156,315
Clerical/Secretarial Positions	-4.0	-225,831
Buildings & Grounds	-2.0	-159,169
TOTAL SALARY/BENEFIT REDUCTIONS	-24.0	-2,439,502
Other Non-Salary Adjustments		-505,200
SPED/VOTEC OOD BOCES Increase		209,400
Benefit Adjustments Based on Overall Restructuring		46,931
TOTAL EXPENSE ADJUSTMENTS		-2,688,371
Funding Increase - Interest Income		75,000
Funding Increase - Tax Cert Reserve		65,000
Funding Increase - Misc Billings		25,500
TOTAL ADJUSTMENTS		-2,853,871



SUPERINTENDENT'S BUDGET - Impacted FTEs

	25/26 First Draft Budget - 3/3/25	3/10/25 Scenario	Reduction	3/17/25 Scenario	Total Reduction
Regular Ed Teachers	162.0	154.0	-8.0	153.0	-9.0
Special Ed Teachers	52.0	51.0	-1.0	49.0	-3.0
Teaching Assistants- Special Ed	32.6	31.6	-1.0	29.6	-3.0
Teaching Assistants- Regular Ed	21.6	20.6	-1.0	19.6	-2.0
Admin Bldg	15.0	14.0	-1.0	14.0	-1.0
Buildings & Grounds	33.5	31.5	-2.0	31.5	-2.0
Secretarial & Mgmt Confidential	32.5	29.5	-3.0	28.5	-4.0
Total FTE Classifications Impacted	349.2	332.2	-17.0	325.2	-24.0

When factoring in attrition due to retirements, the total reduction in regular ed teachers is 2, special ed teachers is also 2, and teaching assistants is 3.



SUPERINTENDENT'S BUDGET - EFFECT ON TAX CAP

Maximum Levy at Allowable Tax Cap	34,493,692
Revised Tax Levy	34,492,843
Amount over/(under) Tax Cap	(849)

Original Gap to the Cap	\$ 2,853,022
New Gap to the Cap	\$ (849)



SUPERINTENDENT'S BUDGET - EFFECT ON TAX LEVY AND TAX RATE

		% increase from 24/25	\$ Increase from 24/25
Carry-Forward Budget	\$ 69,202,065	6.22%	\$4,116,871
Expense Reductions	<u>(2,688,371)</u>		
Revised Expenditures	66,513,694	2.19%	\$1,428,500

		% increase from 24/25	\$ Increase from 24/25	Estimated Tax Rate Increase
Tax Levy Carry-Forward Budget	37,346,714	11.79%	\$ 2,853,022	10.05%
Increase Revenues	(165,500)			
Expense Reductions	<u>(2,688,371)</u>			
Revised Tax Levy	34,492,843	3.25%	\$ 1,084,331	1.63%



SCENARIO COMPARISON and IMPACT ON 2025 SCHOOL TAX BILL

	Superintendent's Final Draft	Scenario 2	Scenario 1
First Draft Budget	\$ 69,202,065	\$ 69,202,065	\$ 69,202,065
Expense Reductions	\$ (2,944,702)	\$ (2,665,557)	\$ (1,905,500)
Increases Required	\$ 256,331	\$ 256,331	\$ 256,331
Revised Budget	\$ 66,513,694	\$ 66,792,839	\$ 67,552,896
% Increase	2.19%	2.62%	3.79%
Funding Increases	165,500	35,000	35,000
Tax Levy	34,492,843	34,902,488	35,662,545
Gap to the Cap	(849)	408,796	1,168,853
Tax Levy Increase (TAX CAP = 3.25%)	3.25%	4.47%	6.75%
Tax Rate Increase	1.63%	2.84%	5.08%
Tax Bill on House with AV of \$160K	3,999.05	4,064.54	4,134.66
Tax Bill on House with AV of \$200K	4,998.81	5,058.18	5,168.33
\$ Range of Increase from Prior Year	64-80	112-140	200-250



CONTINGENT BUDGET IMPLICATIONS

2024/25 Levy	\$33,408,512
2025/26 Levy	\$34,493,343
	-\$1,084,831
	-3.25%

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.

	Total	Admin	Program	Capital
Admin & Program (1st Prop)	\$56,264,192	\$7,548,027	\$48,716,165	\$ -
Percent of Two Part (1st Prop)		13.42%	86.58%	
Capital	10,249,502			10,249,502
Contingent Reductions	-1,084,831	-153,993	-930,838	
Admin & Program-Contingent	55,179,361	7,394,033	47,785,328	0
Percent of Two Part-Contingent		13.40%	86.60%	
Capital	10,249,502			10,249,502
Contingent Budget & Percents	65,428,863	11.30%	73.03%	15.67%
Budget Prop & Percents	66,513,694	11.35%	73.24%	15.41%



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

AVERAGE	2.73%	2.07%	1.32%	2.61%
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MEDIAN	3.07%	2.60%	1.44%	2.37%
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2025-26	3.25%	3.25%	1.63%	2.19%
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BOE Direction

- Accept all reductions (and restore SRO and Learning Leaps) presented in Superintendent's final draft and go out at the tax levy limit of **3.25%**
- Stop with the second \$2.7 million in reductions and go out over the tax levy limit of 3.25% with a **4.47%** levy increase
- Stop with the first \$1.9 million in reductions and go out over the tax levy limit of 3.25% with a **6.75%** levy increase

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

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