

Scotia-Glenville CSD

Budget to Budget Presentation

March 31, 2025



Goals for This Evening

■ Our goals for this evening include:

- ▷ To debunk the latest myths
- ▷ To answer any questions Board members may have
- ▷ To review two budget scenarios/options
- ▷ To have the BOE adopt a spending limit, either at or above, the tax levy limit of 3.25%



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.



Mythbusters

■ Myths to be busted:

■ Color copies cost \$2.00 per page.

- ▷ Cost of Color copies 5 cents per page
- ▷ Total cost of Board packets from 2/10 - 3/24 was \$62.
- ▷ Cost of black and white copies are 3 cents per copy
- ▷ Total cost of black and white packets would have been \$37.20
- ▷ Color copies are utilized to better display the financial graphs and charts



Mythbusters Continued

- The District unilaterally went to impasse during negotiations with the SGTA.
 - ▷ Proposals were exchanged for a potential 3 or 4 year agreement which would have been effective July 1, 2024 on 1/31/24, 3/6/24, 3/27/24, 4/27/24 and 5/8/24, before leading to a one-year extension for 25/26. As the parties returned to the negotiating table in the fall, sessions were held on 10/01/24, 10/15/24, 11/14/24, 12/18/24, and 01/15/25. It was at this point that the parties mutually filed for impasse.



Mythbusters Continued

■ Myths to be busted:

■ The proposed reductions are not equitable.

FTE REDUCTION	24
Attrition	-11
Outsourced	-2
Vacant Positions	-4
Job Eliminations	-7



COMPARISON OF IMPACTED FTEs

	25/26 Carry Forward Budget - 3/3/25	Superintendent Budget	Reduction from C/F	% Change from C/F	Second Scenario Update	Reduction from C/F	% Change from C/F
Regular Ed Teachers	162.0	153.0	-9.0	-5.6%	156.0	-6.0	-3.7%
Special Ed Teachers	52.0	49.0	-3.0	-5.8%	49.0	-3.0	-5.8%
Teaching Assistants- Special Ed	32.6	29.6	-3.0	-9.2%	29.6	-3.0	-9.2%
Teaching Assistants- Regular Ed	21.6	19.6	-2.0	-9.4%	19.6	-2.0	-9.4%
Instructional Changes	268.2	251.2	-17.0	-6.4%	254.2	-14.0	-5.2%
Admin Bldg	15.0	14.0	-1.0	-6.7%	14.0	-1.0	-6.7%
Admin Changes	15.0	14.0	-1.0	-6.7%	14.0	-1.0	-6.7%
Buildings & Grounds	33.5	31.5	-2.0	-6.0%	31.5	-2.0	-6.0%
Secretarial & Mgmt Confidential	32.5	28.5	-4.0	-12.3%	28.5	-4.0	-12.3%
Non-Instructional Changes	66.0	60.0	-6.0	-9.1%	60.0	-6.0	-9.1%



Mythbusters Continued

■ Myths to be busted:

- The district needs to stay under the tax cap. If not, every property owner eligible for the NYS STAR rebate check will not get one.
 - ▷ The requirement to stay under the tax cap applied to the property tax freeze credit program. That was a two-year tax relief program that ended in 2016. A budget that exceeds the tax cap does not affect STAR credits or exemptions.



Two Spending Limit Scenarios

■ Scenario 1: Adopt the Superintendent's Recommended Budget

- ▷ Generates a tax levy increase of 3.25% (at the levy limit)
- ▷ Includes significant reductions in expenses, totaling 2.7 million
 - ▷ Reductions in the areas of administrative costs, teaching positions (retirements and reassignments), restructuring in special education, secretarial staff, buildings & grounds, and transportation
- ▷ Proposal maintains current instructional programs, summer programs, fine arts offerings, athletics, and both SRO's.
- ▷ This budget reduces the tax rate to 1.63% with a spending increase of 2.19%.



Two Spending Limit Scenarios

■ Scenario 2: Adopt a Spending Limit with Additions

- ▷ Generates a tax levy increase of 5.09% (exceeds the levy limit)
- ▷ Requires a 60% supermajority vote
- ▷ Includes significant reductions in expenses as seen in the Superintendent's recommended budget, but fully restores SRO (\$41,000) and adds back 2.0 FTE reading teachers, and 1.0 FTE elementary librarian.
- ▷ Proposal also recognizes \$130,500 in additional revenue.
- ▷ This budget increases the tax rate to 3.44% with a spending increase of 2.75%.
- ▷ The gap to the tax levy limit would increase to \$614,115.



Library Program - Scenario 1

	Day 1	Day 2	Day 3	Day 4	Day 5	Day 6
SAC		Full Day of Classes	1/2 Classes + 1/2 Day Lib Duties	2 Classes + Lib Duties	1/2 Classes + 1/2 Day Lib Duties	Full Day of Classes
LINC	Full Day of Classes	Full Day of Classes	1/2 Classes + 1/2 Day Lib Duties	1/2 Day of Lib Duties		1/2 Day of Lib Duties
GD	Full Day of Classes	5 Classes + Lib Duties		1/2 Classes	2 Classes + Lib Duties	No Students- Full Day Lib Duties
GW	2 Classes + Lib Duties		Full Day of Classes	Full Day Classes	No Students- Full Day Lib Duties	3 Classes

Elementary Reading Students Receiving Rtl

2024-2025	Lincoln	Glen-Worden	Glendaal	SAC
Enrollment	185	196	224	319
RTI Enrollment	33	31	33	65
# of Reading Teachers	3	3	2	4

Secondary Reading - Graduation Rate

Year	Total # of HS Students Enrolled in Reading	Graduation Rate
2023 - 2024	16	83 %
2022 - 2023	9	87 %
2021 - 2022	16	89 %
2020 - 2021	12	90 %
2019 - 2020	9	92 %



SCENARIO COMPARISON and IMPACT ON 2025 SCHOOL TAX BILL

	Superintendent's Final Draft	Scenario 2
First Draft Budget	\$ 69,202,065	\$ 69,202,065
Expense Reductions	\$ (2,944,702)	\$ (2,665,557)
Increases Required	\$ 256,331	\$ 256,331
Add SRO and Learning Leaps offset by Summer Curriculum Savings	\$ -	\$ 41,000
Add 2 Reading Teachers & 1 Librarian	\$ -	\$ 294,819
Revised Budget	\$ 66,513,694	\$ 67,128,658
% Increase	2.19%	2.75%
Funding Increases	165,500	165,500
Tax Levy	34,492,843	35,107,807
Gap to the Cap	(849)	614,115
Tax Levy Increase (TAX CAP = 3.25%)	3.25%	5.09%
Tax Rate Increase	1.63%	3.44%
Tax Bill on House with AV of \$160K	3,999	4,070
Tax Bill on House with AV of \$200K	4,998	5,088
\$ Range of Increase from Prior Year	\$64-80	\$136-170



FUND BALANCE

UNASSIGNED FUND BALANCE AT 6/30/24	\$2,590,136
OPERATING SURPLUS FY 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%



26/27 FUNDING GAP

BUDGET GAP BROUGHT FORWARD INTO 26/27 BUDGET

FUND BALANCE used to balance 25/26 budget :	\$4,144,000
less unassigned fund balance at 6/30/25	<u>595,000</u>
Initial Funding Gap	3,549,000
25/26 LEAVES OF ABSENCE	<u>374,000</u>
FUNDING GAP ROLLING FORWARD	\$3,923,000



HISTORICAL CATEGORICAL BUDGET SUMMARY -12 YEAR AVERAGE COMPARED TO SUPERINTENDENT'S BUDGET

	Gen/supp	Bldg & Grounds	Transport	Instruction	Benefits	Debt	Interfund tranfers	Totals
12-yr Avg	2.91%	0.23%	3.08%	2.56%	2.75%	4.67%	6.74%	2.60%
2025/26	-7.36%	-0.38%	-3.64%	1.33%	8.34%	-1.47%	-6.54%	2.20%



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

13-14 was our highest tax levy and tax rate increase.

In 14-15, we exceeded the tax cap with a 1.12% rate increase.



CONTINGENT BUDGET IMPLICATIONS - SUPERINTENDENT 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.

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

	Total	Admin	Program	Capital
Admin & Program (1st Prop)	\$56,323,744	\$7,593,881	\$48,729,862	\$-
Percent of Two Part (1st Prop)		13.48%	86.52%	
Capital	10,189,950			10,189,950
Contingent Reductions	-1,084,831	-147,676	-937,155	
Admin & Program-Contingent	55,238,913	7,446,205	47,792,707	0
Percent of Two Part-Contingent		13.48%	86.52%	
Capital	10,189,950			10,189,950
Contingent Budget & Percents	65,428,863	11.38%	73.05%	15.57%
Budget Prop & Percents	66,513,694	11.42%	73.26%	15.32%



CONTINGENT BUDGET IMPLICATIONS IF WE EXCEED THE CAP

2024/25 Levy	\$33,408,512
2025/26 Levy	\$35,107,807
	-\$1,699,295
	-5.09%

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)	\$56,886,542	\$7,663,667	\$49,222,874	\$-
Percent of Two Part (1st Prop)		13.47%	86.53%	
Capital	10,242,116			10,242,116
Contingent Reductions	-1,699,295	-228,926	-1,470,369	
Admin & Program-Contingent	55,187,247	7,434,741	47,752,506	0
Percent of Two Part-Contingent		13.47%	86.53%	
Capital	10,242,116			10,242,116
Contingent Budget & Percents	65,429,363	11.36%	72.98%	15.66%
Budget Prop & Percents	67,128,658	11.41%	73.33%	15.26%



CONTINGENT BUDGET IMPLICATIONS

- what programs go?

		60% MAJORITY	50% MAJORITY
TOTAL REDUCTIONS REQUIRED		1,699,295	1,084,831
INTERSCHOLASTIC AND INTRAMURAL ATHLETICS	931 athletes	-465,000	-465,000
ATHLETICS - TRANSPORTATION		-117,000	-117,000
FIELD TRIPS		-15,000	-15,000
FIELD TRIPS-TRANSPORTATION		-14,000	-14,000
LATE BUS RUNS		-10,000	-10,000
Subtotal of Reductions		-621,000	-621,000
ADDITIONAL REDUCTIONS NEEDED		1,078,295	463,831

The Board of Education must exercise its best judgment in determining what the minimum expenditures shall be within the limitations imposed by the administration and the contingent budget caps. The emphasis should be on those expenditures considered essential to maintain an educational program, preserve property, and assure the health and safety of students and staff.

During a contingent budget, outside use of facilities is not allowed. This would affect boy scouts, dance groups and all youth sports including, but not limited to, Tartan Basketball and Mohawk Baseball.



2025/26 Estimated Taxes for a Village Resident with Superintendent's Budget

HOME WITH AN AV OF \$160,000				
	2024/2025	2025/2026	\$ Increase	% Increase
Village Tax	2,595.27	2,806.40	211.13	8.14%
School Tax - Super's Budget	3,934.92	3,999.05	64.13	1.63%
County est 2% inc.	1,178.53	1,202.10	23.57	2.00%
County-elect est 2% inc	31.56	32.19	0.63	2.00%
Town General - est 2% inc.	<u>186.78</u>	<u>190.51</u>	<u>3.74</u>	<u>2.00%</u>
TOTAL PROPERTY TAXES	7,927.05	8,230.25	303.19	3.82%
HOME WITH AN AV OF \$200,000				
	2024/2025	2025/2026	\$ Increase	% Increase
Village Tax	3,244.09	3,508.00	263.91	8.14%
School Tax - Super's Budget	4,918.66	4,998.82	80.16	1.63%
County est 2% inc.	1,473.16	1,502.62	29.46	2.00%
County-elect est 2% inc	39.45	40.24	0.79	2.00%
Town General - est 2% inc.	<u>233.47</u>	<u>238.14</u>	<u>4.67</u>	<u>2.00%</u>
TOTAL PROPERTY TAXES	9,908.83	10,287.83	378.99	3.82%

If we exceed the cap, total taxes will increase by an additional \$71-\$90, or 4.73%.



COST TO RUN THE VOTE

MAY 2024 VOTE EXPENSES - \$4,900

**INCLUDES LEGAL NOTICES, INSPECTORS, SUPPLIES &
STAFF OVERTIME**

MAY 20, 2025 STATEWIDE BUDGET VOTE DAY -

- **Go immediately to contingent budget**
- **Go out with the same budget on revote day**
- **Go out with an amended budget on revote day**

JUNE 17, 2025 STATEWIDE BUDGET REVOTE DAY

PROPOSITION LANGUAGE AT CAP

PROPOSITION NO. 1 - (Scenario 1)

- RESOLVED THAT THE BOARD OF EDUCATION OF THE SCOTIA-GLENVILLE CENTRAL SCHOOL DISTRICT BE AUTHORIZED TO EXPEND THE SUMS SET FORTH IN THE TOTAL AMOUNT OF \$66,513,694 DURING THE SCHOOL YEAR 2025-2026, AND TO LEVY THE NECESSARY TAX THEREFORE.

PROPOSITION LANGUAGE EXCEEDING THE CAP

PROPOSITION NO. 1 - (Scenario 2)

- RESOLVED THAT THE BOARD OF EDUCATION OF THE SCOTIA-GLENVILLE CENTRAL SCHOOL DISTRICT BE AUTHORIZED TO EXPEND THE SUMS SET FORTH IN THE TOTAL AMOUNT OF \$67,128,658 DURING THE SCHOOL YEAR 2025-2026, AND TO LEVY THE NECESSARY TAX THEREFORE.

ADOPTION OF THIS BUDGET REQUIRES A TAX LEVY INCREASE OF 5.09%, EXCEEDS THE STATUTORY TAX LEVY INCREASE LIMIT OF 3.25% FOR THIS SCHOOL FISCAL YEAR AND THEREFORE EXCEEDS THE STATE TAX CAP AND MUST BE APPROVED BY SIXTY PERCENT OF THE QUALIFIED VOTERS PRESENT AND VOTING.

MAY 20, 2025 PROPOSITIONS

- PROPOSITION NO. 1 Budget Prop – Final Budget to be Determined this evening
- PROPOSITION NO. 2 Electric Vehicle Infrastructure Upgrade Project Prop - \$2,600,000 - LANGUAGE AS APPROVED AT 3/24/35 BOE MEETING
 - o No tax increase due to National Grid rebate, NYSERDA funding, Building Aid and Transportation Aid



BOE Direction

- Accept the Superintendent's final draft with a tax levy of \$34,492,843 (**3.25%** increase), a spending limit of \$66,513,694 (**2.19%** increase) and maintains all programs from 24-25. The Tax Rate increase is estimated to be **1.63%**.
- Accept the budget that overrides the tax cap with a tax levy of \$35,107,807 (**5.09%** increase), a spending limit of \$67,128,658 (**2.75%** increase), maintains all programs from 24-25 and adds 2 Reading Teachers and a Librarian. The Tax Rate increase is estimated to be **3.44%**.

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

