

Scotia Glenville CSD

Public Hearing

May 7, 2025



Goals for This Evening

- To provide a brief review of the 25/26 Budget adopted by the BOE on March 31
- To respond to any questions



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)	

*Decreases revenue but increases total assessed value on the tax roll.



BOE DIRECTION FROM MARCH 31 MEETING

- Accept the budget that overrides the tax cap with a tax levy of \$35,107,805 (9% increase), a spending limit of \$67,128,653 (4% increase), maintains all programs from-25 and restores 2 Reading Teachers and a Librarian. The Tax Rate increase is estimated to be 4%.



FROM CARRYFORWARD TO ADOPTED BUDGET

	C/F Budget	BOE Adopted Budget
First Draft Budget	\$ 69,202,065	\$ 69,202,065
Expense Reductions		\$ (2,073,407)
C/F Budget/Proposed Budget	\$ 69,202,065	\$ 67,128,658
% Increase	6.33%	3.14%
Funding Increases		165,500
Tax Levy	37,346,714	35,107,807
Gap to the Cap	2,853,022	614,115
Tax Levy Increase (TAX CAP = 3.25%)	11.79%	5.09%
Tax Rate Increase	10.05%	3.44%
Tax Bill on House with AV of \$160K	4,330	4,071
Tax Bill on House with AV of \$200K	5,413	5,088
\$ Range of Increase from Prior Year	\$395-494	\$135-169

BOE 25/26 ADOPTED BUDGET

		% Increase from 24/25	\$ Increase from 24/25
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BOE Adopted Budget	\$ 67,128,658	3.14%	\$ 2,043,464
Tax Levy BOE Adopted Budget	\$ 35,107,807	5.09%	\$ 1,699,295
Maximum Allowable Tax Cap	\$ 34,493,692		
Amount Over Tax Cap	\$ 614,115		

EXPENDITURES

CATEGORY	2024-25 ADOPTED	2025-26 PROPOSED	% OF 2025-26 BUDGET	\$/% CHANGE FROM 2024-25 TO 2025-26
Instructional costs	\$34,381,144	\$35,130,602	52.33%	\$749,458 (2.18%)
Employee benefits	\$16,273,802	\$17,737,826	26.42%	\$1,464,023 (9.00%)
Buildings and grounds	\$3,803,996	\$3,838,296	5.72%	\$34,300 (0.90%)
Debt service	\$5,320,989	\$5,242,511	7.81%	-\$78,478 (-1.47%)
Pupil transportation	\$2,828,770	\$2,827,938	4.21%	\$-832 (-0.03%)
Central administrative functions	\$2,250,227	\$2,139,002	3.19%	-\$111,225 (-4.94%)
Transfer to Capital Fund	\$100,000	\$100,000	0.15%	\$0 (0.00%)
Transfer to School Lunch Fund	\$15,000	\$0	0.00%	-\$15,000 (-100%)
Transfer to special aid	\$99,000	\$100,000	0.15%	\$1,000 (1.01%)
Home and community	\$12,266	\$12,483	0.02%	\$218 (1.78%)
Total expenditures	\$65,085,194	\$67,128,658	100.00%	\$2,043,464 (3.14%)

REVENUES

CATEGORY	2024-25 ADOPTED	2025-26 PROPOSED	% OF 2025-26 BUDGET	\$/% CHANGE FROM 2024-25 TO 2025-26
• Foundation aid	\$16,003,818	\$16,325,391	24.32%	\$321,573 (2.01%)
• Building aid	\$3,640,560	\$3,652,784	5.44%	\$12,224 (0.34%)
• Transportation aid*	\$1,981,339	\$2,133,749	3.18%	\$152,410 (7.69%)
• BOCES aid*	\$1,933,170	\$1,697,802	2.53%	-\$235,368 (-12.18%)
• High cost special ed. aid*	\$994,001	\$1,377,934	2.05%	\$383,933 (38.63%)
• Software, computer, textbook, library aid*	\$225,481	\$221,105	0.33%	-\$4,376 (-1.94%)
Total New York State aid	\$24,778,369	\$25,408,765	37.85%	\$630,396 (2.54%)
Payments in lieu of taxes (PILOT)	\$1,352,077	\$935,350	1.39%	-\$416,727 (-30.82%)
BOCES rental, refunds, misc.	\$180,000	\$205,500	0.31%	\$25,500 (14.17%)
Interest, Medicaid, Medicare aid	\$810,000	\$865,000	1.29%	\$55,000 (6.79%)
Tuition, admissions, etc.	\$247,678	\$247,678	0.37%	\$0 (0%)
Appropriated Fund Balance	\$4,308,558	\$4,358,558	6.49%	\$50,000 (1.16%)
Property tax levy	\$33,408,512	\$35,107,807	52.30%	\$1,699,295 (5.09%)
Total revenues	\$65,085,194	\$67,128,658	100.00%	\$2,043,464 (3.14%)

*These are for reimbursement of expenses that has already paid out.



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%	5.09%	3.44%	3.14%

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.



2025 SCHOOL TAX BILL

	Assessed Value	Tax Rate	Tax Bill
2024/25 Actual	\$160,000	24.59326	\$3,935
2025/26 Estimated	160,000	25.43967	4,070
Increase from 24/25		3.44%	\$135

Tax Levy Increase 5.09%

	Assessed Value	Tax Rate	Tax Bill
2024/25 Actual	\$200,000	24.59326	\$4,919
2025/26 Estimated	200,000	25.43967	5,088
Increase from 24/25		3.44%	\$169

Projected Tax Rate Increase 3.44%
(based on 2024 tax rolls as adjusted for returning PILOTs)

3-PART BUDGET HISTORICAL GENERAL FUND APPROPRIATION

BUDGET YEAR	ADMIN	PROGRAM	CAPITAL
2022-23	11.46%	73.53%	15.01%
2023-24	11.29%	72.98%	15.73%
2024-25	11.43%	72.79%	15.78%
2025-26	11.41%	73.33%	15.26%



CONTINGENT BUDGET

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%

What is the Recommended 2025-26 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 CENTRAL SCHOOL DISTRICT BE AUTHORIZED TO EXPEND THE SUMS SET FORTH IN THE TOTAL AMOUNT OF \$67,128,658 DURING THE SCHOOL YEAR 2025 AND TO LEVY THE NECESSARY TAX THEREFORE.

ADOPTION OF THIS BUDGET REQUIRES A TAX LEVY INCREASE OF 5.09%, WHICH 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.

ADDITIONAL MAY 2025 PROPOSITIONS

PROPOSITION NO. ~~2~~ ELECTRIC VEHICLE INFRASTRUCTURE UPGRADE PROJECT

\$2,600,000 PROPOSED LANGUAGE AS APPROVED AT 3/24/25 BOE
MEETING

- o No tax increase due to National Grid rebate, NYSERDA funding, Building Aid and Transportation Aid

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