

Scotia-Glenville CSD

Public Hearing - Re-Vote 25/26

June 9, 2025



Goals for This Evening

- To provide a brief review of the 25/26 Spending Limit adopted by the BOE on May 27*
- To respond to any questions

*line-item budget agreed to on June 2



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.



FROM MAY 20 BUDGET TO JUNE 17 RE-VOTE

	MAY 20 BOE BUDGET	JUNE 17 BOE RE-VOTE BUDGET
May 20 Budget	\$ 67,128,658	\$ 67,128,658
Expense Reductions		\$ (614,964)
June 17 Re-Vote Budget		\$ 66,513,694
% Increase to Budget	3.14%	2.19%
Tax Levy	35,107,807	34,492,843
Gap to the Cap	614,115	(849)
Tax Levy Increase (TAX CAP = 3.25%)	5.09%	3.25%
Estimated Tax Rate Increase	3.44%	1.63%
Tax Bill on House with AV of \$160K	4,071	3,999
Tax Bill on House with AV of \$200K	5,088	4,999
\$ Range of Tax Increase from Prior Year	\$136-170	\$64-80



FACTORS TO CONSIDER IN 26-27 BUDGET DEVELOPMENT

- * State aid fully-funded
 - * Cannot count on hold harmless, 2% increase
- * Use of Fund Balance to Balance Budget
 - * (down \$1.8 million)
- * SRO Increases
 - * 25/26 - one time \$15,000 discount from Town
 - * 25/26 - final year of Village grant funding 50% of SRO cost
 - * standard contractual increases
- * 25/26 4 unfilled leaves of absence returning in

26/27



CHANGES IN FISCAL ACTIVITY 23-24 v. 24-25:

Expenditures

	(over budget)	(over budget)	23/24 vs. 24/25	
Expenditures	2023-24 Variance	2024-25 Variance	Incr (decr) in savings	Percent Change
Special Education	756,000	(22,000)	(778,000)	-102.91%
Health Insurance	340,000	109,000	(231,000)	-67.94%
Pension	307,000	111,000	(196,000)	-63.84%
Administration	137,000	60,000	(77,000)	-56.20%
General Support	120,000	46,000	(74,000)	-61.67%
Interscholastic sports	35,000	5,000	(30,000)	-85.71%
Guid/Psych/Soc. Wk	184,000	158,000	(26,000)	-14.13%
Building and Grounds	254,000	230,000	(24,000)	-9.45%
Special School	51,000	30,000	(21,000)	-41.18%
Instructional (reg. school)	804,000	799,000	(5,000)	-0.62%
Transportation	106,000	281,000	175,000	165.09%
Savings/Favorable var.	\$ 3,094,000	\$ 1,807,000	\$ (1,287,000)	-41.60%



CHANGES IN FISCAL ACTIVITY 23-24 v. 24-25: Revenues

Revenue/source of funds	(under budget)	(under budget)	23/24 vs. 24/25	
	2023-24 Variance	2024-25 Variance	Incr (decr) in savings	Percent Change
Money and Property	809,000	273,000	(536,000)	-66.25%
Interfund rev. Capital Fund	467,000	15,000	(452,000)	-96.79%
Federal Aid (medicare/medcaid)	255,000	35,000	(220,000)	-86.27%
State Aid	69,000	(133,000)	(202,000)	-292.75%
Miscellaneous	522,000	414,000	(108,000)	-20.69%
PILOTS	94,000	22,000	(72,000)	-76.60%
Charges for Services	120,000	93,000	(27,000)	-22.50%
Property taxes	(19,000)	3,000	22,000	-115.79%
Favorable variance	\$ 2,317,000	\$ 722,000	\$ (1,595,000)	-68.84%



CHANGES IN FISCAL ACTIVITY 23-24 v. 24-25: Summary

	(over budget)	(over budget)	23/24 vs. 24/25	
Expenditures	2023-24 Variance	2024-25 Variance	Incr (decr) in savings	Percent Change
Savings/Favorable var.	\$3,094,000	\$1,807,000	\$ (1,287,000)	-41.60%

	(under budget)	(under budget)	23/24 vs. 24/25	
Revenue/source of funds	2023-24 Variance	2024-25 Variance	Incr (decr) in savings	Percent Change
Favorable variance	\$2,317,000	\$722,000	\$ (1,595,000)	-68.84%

Surplus	\$5,411,000	\$2,529,000	\$ (2,882,000)	-53.26%
Overall decrease to Surplus 24/25 compared to 23/24			\$ (2,882,000)	
Overall decrease to Surplus 24/25 compared to 23/24 without Capital fund			\$ (2,430,000)	



FUND BALANCE

UNASSIGNED FUND BALANCE AT 6/30/24	\$2,590,136
OPERATING SURPLUS FY 24/25 PROJECTED	<u>2,529,643</u>
UNASSIGNED FUND BALANCE AT 6/30/25	5,119,779
APPROPRIATED FUND BALANCE 25/26 BUDGET	<u>4,143,558</u>
UNASSIGNED BALANCE AT 6/30/25	976,221
Percent of 25/26 Budget	1.47%
USE OF RESERVES	
TAX CERT RESERVE	165,000
RETIREMENT RESERVE	<u>50,000</u>
TOTAL RESERVES	215,000
FUND BALANCE USED TO BALANCE 25/26 BUDGET	4,358,558
	66,513,694
	6.55%

WITHOUT THE USE OF FUND BALANCE IN 25/26, THE TAX LEVY INCREASE WOULD BE 16.29% & TAX RATE INCREASE WOULD BE 14.17%



26/27 FUNDING GAP

FUND BALANCE used to balance 25/26 budget :	\$4,143,558
less unassigned fund balance at 6/30/25	<u>761,189</u>
Initial Funding Gap	3,382,369
26/27 - Return of 4 Staff on LOA in 25/26	374,000
26/27 -SRO - 3-Year Grant to Village ends 25/26	42,000
26/27 - Return of Town SRO one-time Discount	<u>15,000</u>
INITIAL FUNDING GAP IN 26/27 BUDGET	\$3,813,369
Mitigating Factors - State Aid Increase	600,000
Mitigating Factors - Potential Hydro PILOT	500,000
REVISED FUNDING GAP IN 26/27 BUDGET	\$2,713,369

EXPENDITURES

Expenditures

CATEGORY	2024-25 ADOPTED	2025-26 PROPOSED	% OF 2025-26 BUDGET	\$/% CHANGE FROM 2024-25 TO 2025-26
Instructional costs	\$34,381,144	\$34,881,378	52.44%	\$500,234 (1.45%)
Employee benefits	\$16,273,802	\$17,702,621	26.61%	\$1,428,819 (8.78%)
Buildings and grounds	\$3,803,996	\$3,711,566	5.58%	-\$92,430 (-2.43%)
Debt service	\$5,320,989	\$5,242,511	7.88%	-\$78,478 (-1.47%)
Pupil transportation	\$2,828,770	\$2,679,801	4.03%	-\$148,969 (-5.27%)
Central administrative functions	\$2,250,227	\$2,085,334	3.14%	-\$164,893 (-7.33%)
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	\$10,483	0.02%	-\$1,783 (-14.53%)
Total expenditures	\$65,085,194	\$66,513,694	100.00%	\$1,428,500 (2.19%)

REVENUES

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	24.54%	\$321,573 (2.01%)
• Building aid	\$3,640,560	\$3,652,784	5.49%	\$12,224 (0.34%)
• Transportation aid*	\$1,981,339	\$2,133,749	3.21%	\$152,410 (7.69%)
• BOCES aid*	\$1,933,170	\$1,697,802	2.55%	-\$235,368 (-12.18%)
• High cost special ed. aid*	\$994,001	\$1,377,934	2.07%	\$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	38.20%	\$630,396 (2.54%)
Payments in lieu of taxes (PILOT)	\$1,352,077	\$935,350	1.41%	-\$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	1.30%	\$55,000 (6.79%)
Tuition, admissions, etc.	\$247,678	\$247,678	0.37%	\$0 (0%)
Appropriated Fund Balance	\$4,308,558	\$4,358,558	6.55%	\$50,000 (1.16%)
Property tax levy	\$33,408,512	\$34,492,843	51.86%	\$1,084,331 (3.25%)
Total revenues	\$65,085,194	\$66,513,694	100.00%	\$1,428,500 (2.19%)

*These are for reimbursement of expenses that S-G 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%	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.



2025 SCHOOL TAX BILL

	Assessed Value	Tax Rate	Tax Bill
2024/25 Actual	\$160,000	24.59326	\$3,935
2025/26 Estimated	160,000	24.99405	3,999
Increase from 24/25		1.63%	\$64

Projected Tax Rate Increase - **1.63%**
(based on 2024 tax rolls as adjusted
for returning PILOTs)

	Assessed Value	Tax Rate	Tax Bill
2024/25 Actual	\$200,000	24.59326	\$4,919
2025/26 Estimated	200,000	24.99405	4,999
Increase from 24/25		1.63%	\$80

Tax Levy Increase - 3.25%

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	11.39%	73.35%	15.26%



CONTINGENT BUDGET

2024/25 Levy	\$33,408,512
2025/26 Levy	\$34,492,843
	-\$1,084,331
	-3.25%

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 ReVote Prop	\$56,362,435	\$7,574,152	\$48,788,283	\$-
% of Two Part ReVote Prop		13.44%	86.56%	
Capital	10,151,259			10,151,259
Contingent Reductions	-1,084,331	-145,716	-938,615	
Admin & Program-Contingent	55,278,104	7,428,436	47,849,668	0
Percent of Two Part-Contingent		13.44%	86.56%	
Capital	10,151,259			10,151,259
Contingent Budget & Percents	65,429,363	11.35%	73.13%	15.52%
ReVote Budget Prop & Percents	66,513,694	11.39%	73.35%	15.26%



CONTINGENT BUDGET

- All non-contingent items of expenditure must be removed from a contingency budget
- Determining which items fall under "ordinary contingent expenses" rests with the board of education
 - Examples of **non-contingent expenses** include (but are not limited to):
 - Capital construction projects (transfer to capital fund), most equipment, certain student supplies, school bus purchases, new multi-year school bus and building leases, other new multi-year contractual arrangements, rental of office equipment, salary increases for management confidential employees and any civil service employees not covered by a collective bargaining agreement with a recognized bargaining unit – teachers, administrators, superintendent and other positions requiring SED certification, district clerk, district treasurer and internal claims auditor may receive salary increases.

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 \$66,513,694 DURING THE SCHOOL YEAR 2025-2026, AND TO LEVY THE NECESSARY TAX THEREFORE.**



Draft 2025/2026 Library Schedule

Building	Day 1	Day 2	Day 3	Day 4	Day 5	Day 6
LN - AM	Library Classes	Library Classes	Library Duties	Library Duties	iOpal Classes	Library Duties
LN - PM	Library Classes	Library Classes				
GD - AM		Library Duties	Library Classes	Library Classes		
GD - PM	Library Duties	Library Duties	Library Classes	Library Classes	iOpal Classes	Library Duties
GW - AM	Library Duties			Library Classes	Library Classes	Library Classes
GW - PM	Library Duties	iOpal Classes	Library Duties		Library Classes	Library Classes
Sac - AM	Library Classes	iOpal Classes	Library Duties	Library Classes	Library Classes	Library Duties
Sac - PM			Library Duties	Library Classes	Library Classes	



Administrative Reorganization - First Phase

Administrator	Current Role 2024 - 2025	New Role 07/01/2025
Ms. Tebbano	Acting Director of Athletics	Acting Director of Athletics
Ms. Gordon	Academic Head for Humanities Grades 6 - 12	Academic Head for Humanities Grades K - 12
Mr. Hubbell	Academic Head for Science and Health Grades 6 - 12	Academic Head for Science and Mathematics Grades K - 12
Mr. McCarthy	Academic Head for Mathematics and APPR Coordinator	Acting Assistant Principal Middle School

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