



Cornwall Central School District

2024-25 Proposed Budget

February 5, 2024

2024-25 Proposed Budget

Discussion Topics:

1. *Budget Development Process*
2. *District Needs Assessment*
 - *Past needs addressed*
 - *Present needs*
3. *Budget Parameters and Variables*
4. *Historical Tax Levy Data*

2024-25 Budget -- Development Process

The development of the budget is a continuous year-round process.

It is highly collaborative, with discussion and input from administrators, department chairs, staff, and the community.

Every discussion ties back to:

- Where are we now?
- Does it improve student outcomes and achievements?
- What do we need to get there?

NOTE -- not every budget request results in a budget increase. Reallocation of current funding / resources is part of the decision process.

2024-25 Budget -- Needs Assessment

Over just the past three budget years, the District has addressed / funded the following needs, totaling **\$5,120,609**:

2023-24 School Year:

4 FTE Elementary Early Intervention Teachers (2 CES, 1 COH, 1 WAE)	\$ 429,783
1 FTE Elementary Teacher (CES)	126,140
1 FTE Elementary School Counselor (CES, COH, WAE)	159,293
1 FTE Elementary Special Education Teacher (CES)	126,140
1 FTE Middle School Guidance Counselor	126,321
1 FTE High School Special Education Teacher	165,248
1 FTE District-wide ENL Teacher	126,140
1 FTE High School Social Worker	131,936
Universal Pre-K Program – Additional 20 Seats	76,420
1 Assistant Track and Field Coach (Spring)	6,277
Transfer to Capital – Replace all classroom/office/corridor doors (except HS) and provide additional funding to undertake security vestibules project.	960,525
2023-24 Total Needs Addressed / Funded	\$ 2,434,223

2024-25 Budget -- Needs Assessment

2022-23 School Year:

Universal Pre-Kindergarten Program (UPK)	\$ 181,809
1 FTE Mason / Maintenance Mechanic	99,285
.5 FTE Occupational Therapist	35,734
Transfer to Capital – MS Air-conditioning (B, C, E Wing)	1,210,000
2022-23 Total Needs Addressed / Funded	\$ 1,526,828

2024-25 Budget -- Needs Assessment

2021-22 School Year:

1 FTE Computer Teaching Assistant (WAE / COH)	\$ 53,930
1 FTE Reading Support Teacher (MS)	108,429
1 FTE Technology Integration Specialist (MS)	108,429
1 FTE Social Studies Teacher (HS)	108,429
.6 FTE Physical Education Teacher (HS)	72,216
Assistant Varsity Volleyball Coach (Girls) (Athletics)	7,411
Modified Boys and Girls Lacrosse Teams (Athletics)	42,661
Varsity Girls Golf Team (Athletics)	10,265
1 FTE Custodial Worker – MS (Buildings & Grounds)	62,152
2 FTE Custodial Workers – HS (Buildings & Grounds)	124,304
1 FTE Painter (Buildings & Grounds)	74,214
1 FTE Music (Strings) Teacher (District-wide)	97,614
Replenished / Replaced 57 Musical Instruments (District-wide)	157,629
Transfer to Capital – Replaced MS Library Floor and Aux Gym Floor	131,875
2021-22 Total Needs Addressed / Funded	\$ 1,159,558

2024-25 Budget -- Needs Assessment

- For the 2024-25 school year, the following reflects those budget requests made by each building / department. As part of the budget process these requests have been **discussed, reviewed, analyzed, and prioritized** with Central Administration.

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- Note – any **personnel costs are all-inclusive** of contractual salary and benefits (i.e., health insurance, TRS/ERS, Social Security).

# 2024-25 Budget -- Needs Assessment

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*Cornwall Elementary School (CES)*

*Willow Elementary School (WAE)*

*Cornwall-on-Hudson Elementary School (COH)*

| <b>Budget Request</b>                                     | <b>Cost<br/>\$</b> | <b>Comments</b>                                                                                                                                                                                                        |
|-----------------------------------------------------------|--------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 FTE Kindergarten Early Intervention Teacher (COH / WAE) | 129,048            | Currently, COH and WAE share 1 FTE Kindergarten Early Intervention Teacher. Due to the increase in students requiring early intervention services, COH and WAE each need a full FTE to provide these support services. |
| 1 FTE Kindergarten Teacher (CES)                          | 129,048            | This position would address increasing Kindergarten class sizes, where eight classes are currently 24-26 students.                                                                                                     |
| .5 FTE Speech Teacher                                     | 80,202             | This position would provide speech development services to those elementary students “on the bubble” who do not qualify for mandated IEP services – but need the additional support.                                   |



# 2024-25 Budget -- Needs Assessment

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*Cornwall Middle School (MS)*

| <b>Budget Request</b>  | <b>Cost<br/>\$</b> | <b>Comments</b>                                                                                                                                                                                                                  |
|------------------------|--------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Five (5) Hall Monitors | 86,511             | These Hall Monitors would provide much needed supervision and oversight within the building – ensuring all bathrooms are monitored throughout the day and that students are moving through the building to where they should be. |

# 2024-25 Budget -- Needs Assessment

## Cornwall High School (HS)

| Budget Request                                        | Cost<br>\$ | Comments                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|-------------------------------------------------------|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 FTE Business Teacher                                | 129,048    | Business classes are the most popular offerings, but many students consistently get closed out. As life skills become more essential, the HS is also looking to add classes that focus on taxes, loans, financial literacy, job skills, and resume building.                                                                                                                                                                                                                                                   |
| .2 FTE Physical Education Teacher                     | 14,803     | Current .8 FTE Physical Education Teacher would become a full 1 FTE. This change will help address the increasing physical education class sizes, which now run as high as 35 students.                                                                                                                                                                                                                                                                                                                        |
| New / Updated Sound System for High School Auditorium | 236,500    | Current system is original equipment, which is now in various states of failure mode. Key priorities addressed include: <ul data-bbox="884 1063 1734 1368" style="list-style-type: none"><li>- Replace current inadequate loudspeakers and amplification system.</li><li>- Remedy excess feedback by replacing multiple analog mixers with a single digital system.</li><li>- Remedy intermittent drop-outs on existing wireless microphone system by replacing analog systems with digital systems.</li></ul> |

# 2024-25 Budget -- Needs Assessment

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## *Pupil Personnel Services (PPS)*

| <b>Budget Request</b>                       | <b>Cost<br/>\$</b> | <b>Comments</b>                                                                                                                                                                                                                                                                                                                                                |
|---------------------------------------------|--------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 FTE Special Education Instructional Coach | 129,048            | The Special Education Instructional Coach will work with Special Education Teachers and building administration to provide on-going coaching on how to best support students within the least restrictive environment. Coaching support will focus on adapting curricular materials, specially designed instruction, and monitoring progress toward IEP goals. |

# 2024-25 Budget -- Needs Assessment

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## *District-wide*

| <b>Budget Request</b>            | <b>Cost<br/>\$</b> | <b>Comments</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|----------------------------------|--------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| .6 FTE Communications Specialist | 89,970             | There is an ongoing and increasing need to support district-wide and Board of Education community communication, social media updates / notifications, output of information and overall District branding. To date, this void has been filled by the Asst. Superintendent for Instruction, although not part of her general role, but is not sustainable due to the increasing time commitment. A dedicated Communications Specialist can devote the appropriate time to this demanding need. |

**Total Cost of Needs Assessment = \$ 1,024,178**

# 2024-25 Budget – Parameters and Variables

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## Revenue

### Parameters and Variables – what's driving our revenue?

- ✓ **State Aid**  
State aid under the Governor's Executive Budget Proposal reflects an approximately \$2.2M increase, \$707,700 of which consists of Foundation Aid.
- ✓ **Tax Levy**  
Striking the right balance between funding the needs of the District and the amount of change to the tax levy. *Note* - every 1% change in the tax levy equals approximately \$515,000.

The final increase / (decrease) in state aid will be determined based on the Legislature and Governor jointly finalizing the state budget.

# 2024-25 Budget – Parameters and Variables

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## Expenditures

### Parameters and Variables – what's driving our expenditures?

- ✓ **NYS Teachers' Retirement System**  
2024-25 estimated employer contribution rate is **10.02%** (9.76% in 23-24).
- ✓ **NYS Employees' Retirement System**  
2024-25 estimated employer contribution rate is **14.8%** (12.76% in 23-24).
- ✓ **Health Insurance Premium Rates**  
2024-25 aggregate premium increase is **3%** (4.5% in 23-24).
- ✓ **Transportation**  
Projected out-of-district special education placements reflect an increase in 2024-25 transportation costs.
- ✓ **Employee Contracts**  
All bargaining unit contracts are currently settled.

# 2024-25 Budget – Parameters and Variables

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## Property Tax Levy Cap

Preliminary maximum allowable tax levy is **3.31%** or \$1,706,009 increase (2023-24 = 1.76%).

### Parameters and Variables

- ✓ **Tax Base Growth Factor = 1.0093 (.93%)** (2023-24 = 1.0096)  
*Reflects the increase in taxable real property assessments due to new construction or additions to existing properties. Does not reflect / factor in changes in assessed property values.*
- ✓ **Tax Levy Growth Factor = 1.02 (2.00%)** (2023-24 = 1.02)  
*Reflects the increase in inflation, as measured by the Consumer Price Index (CPI). Capped at 2% in any one year.*

# 2024-25 Budget – **Historical Tax Levy Data**

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| <b>Year</b>            | <b>Adopted Tax Levy Increase</b> | <b>Maximum Allowable Tax Levy</b> |
|------------------------|----------------------------------|-----------------------------------|
| <b>2023-24</b>         | 1.20%                            | 1.76%                             |
| <b>2022-23</b>         | 0%                               | 4.87%                             |
| <b>2021-22</b>         | 1.79%                            | 2.74%                             |
| <b>2020-21</b>         | 1.38%                            | 2.56%                             |
| <b>2019-20</b>         | 2.24%                            | 2.24%                             |
| <b>2018-19</b>         | 3.16%                            | 3.21%                             |
| <b>2017-18</b>         | 1.74%                            | 1.74%                             |
| <b>2016-17</b>         | 1.50%                            | 1.50%                             |
| <b>2015-16</b>         | 1.88%                            | 2.43%                             |
| <b>2014-15</b>         | 1.89%                            | 1.90%                             |
| <b>10-year Average</b> | <b>1.68%</b>                     | <b>2.50%</b>                      |



# *2024-25 Budget Calendar*

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**February 26, 2024**

*(Monday)*

BOE Budget Session (7 pm – Cornwall Elementary)

**March 18, 2024**

*(Monday)*

BOE Budget Session (7 pm – Cornwall Elementary)

**April 8, 2024**

*(Monday)*

BOE Budget Session (7 pm – Cornwall Elementary)

**April 18, 2024**

*(Thursday)*

BOE Budget Session (7 pm – Cornwall Elementary)  
**(2024-25 Budget adoption)**

**May 21, 2024**

*(Tuesday)*

**Budget vote and Board of Education Election**  
(6 am to 9 pm – Cornwall Middle School Gymnasium)