



Cornwall Central School District

2024-25 Proposed Budget Overview

February 26, 2024

2024-25 Budget Goals

- Lowest possible tax levy increase, but above all -- stay within the Property Tax Cap.
- Maintain current programs.
- Continue to support and grow instructional and operational programs.

2024-25 Budget – 1st Steps

- Identify the “roll-over” budget to continue serving the needs being addressed in 2023-24. If the need does not exist after 2023-24, it is not in the roll-over budget.

2024-25 Preliminary Expenditures (Budget)

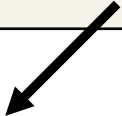
2024-25 Preliminary Budget <i>(roll-over budget)</i>	2023-24 Approved Budget	Budget-to-Budget Increase
\$ 89,818,446	\$ 87,242,687	\$ 2,575,759

Open Items:

- Special education annual reviews
 - Out-of-district placements
 - Required related services (e.g., OT, PT, Speech, Counseling, 1:1 Aides)
 - Graduating students
 - Pre-school students moving up into District

2024-25 Preliminary Revenue Projections

2024-25 Preliminary Revenue Projections	2023-24 Projected Revenue	Budget-to-Budget Increase
\$ 87,079,345	\$ 84,742,687	\$ 2,336,658



- Max. allowable property tax levy increase (3.12%) = \$1,607,485
- **1.2% property tax levy increase used in projection = \$618,903**
(same increase as current year 2023-24)
- Increase in state aid = \$1,528,763
- Increase in miscellaneous revenue = \$188,992

Open Items:

- Final state aid figures

2024-25 Preliminary Budget Summary

	Amount
Preliminary Budget (“roll-over” expenditures)	\$ 89,818,446
Preliminary Revenues:	
Property Tax Levy (1.2% increase)	52,194,149
State Aid	33,524,001
Miscellaneous	1,361,195
Total Preliminary Revenues	87,079,345
Current Shortfall – without Assigned Fund Balance	(2,739,101)
Preliminary Assigned Fund Balance	2,500,000
Current Deficit for Instructional and Operational Needs – with Assigned Fund Balance	\$ (239,101)

2024-25 Budget – Proposed Expenditures

The following reflects the “roll-over” budget broken down by expenditure category:

Budget Expenditure	2024-25 Budget <i>(roll-over budget)</i>	2023-24 Budget <i>(Approved)</i>	Increase / (Decrease)
Salaries	\$42,838,479	\$42,122,733	\$715,746
Pensions (TRS, ERS, SS)	8,021,694	7,859,960	161,734
Health Insurance	11,755,140	10,792,915	962,225
Contractual/Supplies/Equip	9,259,096	9,038,787	220,309
Out-of-District Tuition	4,249,416	4,318,747	(69,331)
Debt Service (P&I)	3,809,259	3,539,571	269,688
Transportation	5,929,337	5,491,521	437,816
Utilities	1,161,661	1,153,567	8,094
Occupational Education	1,551,120	1,285,914	265,206
Insurance	612,244	678,447	(66,203)
Transfer to Capital Fund	631,000	960,525	(329,525)
TOTAL	\$89,818,446	\$87,242,687	\$2,575,759

2024-25 Budget – Proposed Expenditures

Salaries:

2024-25 Budget (roll-over)	2023-24 Budget (approved)	Increase / (Decrease)
\$ 42,838,479	\$ 42,122,733	\$ 715,746

- ✓ Consists of all **contractual** employee salaries, stipends, tutorials, homebound instruction, substitutes, and overtime hours.
- ✓ All six collective bargaining contracts are negotiated between the District and each bargaining unit and approved by the Board of Education. *Note:* the food service unit is paid out of the Cafeteria Fund, not the General Fund, so they are not reflected in the figures above.

Unit	# of Employees	Contract Expiration
Teachers / Nurses	281 F/T, 2 P/T	6/30/25
Para-Professionals	71 F/T, 31 P/T	6/30/26
Custodial / Maintenance	48 F/T	6/30/26
Clerical	31 F/T, 3 P/T	6/30/25

Unit	# of Employees	Contract Expiration
Administrative	19 F/T	6/30/25
Food Service	3 F/T, 29 P/T	6/30/26

Individual Contracts	13 F/T, 1 P/T	various
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2024-25 Budget – Proposed Expenditures

Pensions:

2024-25 Budget (roll-over)	2023-24 Budget (approved)	Increase / (Decrease)
\$ 8,021,694	\$ 7,859,960	\$ 161,734

- ✓ Reflects the District’s employer contribution paid to the NYS Teachers’ Retirement System (TRS), NYS Employees’ Retirement System (ERS), and the Social Security Administration (SS). The rates are set annually by each of the respective pension entities – school districts have no input on the rate setting.

Pension	2024-25 Employer Contribution Rate	2023-24 Employer Contribution Rate
TRS	10.02%	9.76%
ERS	14.8%	12.76%
SS	7.65%	7.65%

2024-25 Budget – Proposed Expenditures

Health Insurance:

2024-25 Budget (roll-over)	2023-24 Budget (approved)	Increase / (Decrease)
\$ 11,755,140	\$ 10,792,915	\$ 962,225

- ✓ The District provides employee health benefits through the Orange-Ulster School Districts Health Plan (OUHP) and New York State Health Insurance Plan (NYSHIP). OUHP is a self-funded municipal health insurance cooperative comprised of 18 school districts and 1 BOCES. NYSHIP is a state-wide plan covering 1.2 million NYS public employees, retirees, and their families. The 2024-25 premium rate increases are:
 - OUHP:** Single – 2.2 %, 2-Person – 3.2%, Family – 3.2%, Medicare – 2.2% to 3.2%
 - NYSHIP:** Single – 7.5%, Family – 6%, Medicare – 15.2% to 21.5%
- ✓ Dental and vision benefits are provided through four different providers, in accordance with the employee’s respective bargaining unit contract.
- ✓ For those employees who forego health insurance coverage offered by the District and opt for coverage under another health plan (i.e., spouse’s health plan), the District pays them between \$2,300 – \$2,500 as a “buy-out” option, depending on their contract.
- ✓ Active employees’ contribution rate to the annual premiums ranges from 10% to 20% and retired employees contribute 0% to 50%.

2024-25 Budget – Proposed Expenditures

Contractual / Supplies / Equipment:

2024-25 Budget (roll-over)	2023-24 Budget (approved)	Increase / (Decrease)
\$ 9,259,096	\$ 9,038,787	\$ 220,309

- ✓ These expenditures reflect the various District-wide services, supplies, and equipment -- including, but not limited to:
 - BOCES co-ser agreements (non-special education services)
 - Professional services (e.g., legal, auditing, and security)
 - Equipment
 - Technology hardware and software
 - Repairs and maintenance / service contracts
 - Rubbish removal
 - Classroom textbooks and instructional supplies
 - Custodial and maintenance supplies

- ✓ One key expenditure driving the 2024-25 increase:
 - Increase in OU BOCES' capital project debt service pass-through -- \$125,018

2024-25 Budget – Proposed Expenditures

Out-of-District Tuition:

2024-25 Budget (roll-over)	2023-24 Budget (approved)	Increase / (Decrease)
\$ 4,249,416	\$ 4,318,747	\$ (69,331)

- ✓ Reflects the cost of tuition and related services (e.g., OT, PT, speech, counseling, 1:1 aide) for those special needs students attending educational facilities out of district. Annual IEP student reviews are still underway, which will determine what changes, if any, need to be made to the 2024-25 Budget figures.

Student Placements:

Type of Placement	# of Locations	24-25 Students (preliminary)	24-25 Average Cost
BOCES (day programs)	3 (in 3 counties)	31	\$ 82,919
Out of District Day Programs (non-BOCES)	8 (in 5 counties)	19	\$ 78,098
Out of District Residential Programs	1	1	\$ 155,773

2024-25 Budget – Proposed Expenditures

Debt Service:

2024-25 Budget (roll-over)	2023-24 Budget (approved)	Increase / (Decrease)
\$ 3,809,259	\$ 3,539,571	\$ 269,688

- ✓ Reflects the principal and interest due on the District's outstanding borrowings.

Bond Description	Term	Balance @ 6/30/24	2024-25 Debt Service
High School – new building	10/04 – 10/29	\$ 14,620,000	\$ 2,817,500
New York Power Authority – District-wide Energy Project	2/16 – 4/30	2,186,776	433,096
2023 Capital Project – Bond Anticipation Note (BAN)	6/24 – 6/25	11,850,889	558,663
			\$ 3,809,259

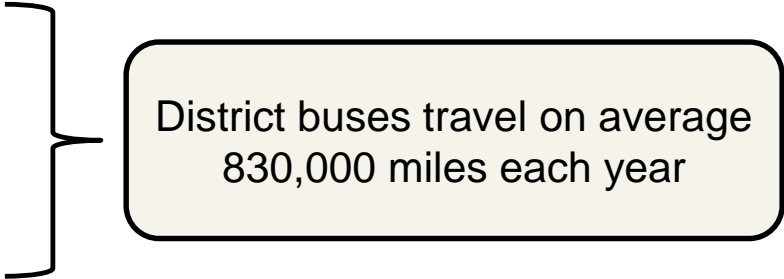
2024-25 Budget – Proposed Expenditures

Transportation:

2024-25 Budget (roll-over)	2023-24 Budget (approved)	Increase / (Decrease)
\$ 5,929,337	\$ 5,491,521	\$ 437,816

- ✓ 2024-25 reflects year 2 of a 5-year contract with West Point Tours.

- ✓ Where exactly do our buses go?
 - In-District Public Schools
 - Non-Public Schools
 - Out-of-district Special Education
 - Out-of-district Vocational Programs
 - Athletic Team Travel
 - Special Programs



District buses travel on average
830,000 miles each year

2024-25 Budget – Proposed Expenditures

Transportation (cont.):

In-District Public Schools

- ✓ Reflects 27 buses on a 3-tier system, where each bus has a High School route, a Middle School route, and an Elementary School route; 4 vans for in-district special needs students; and 8 late run buses for after-school programs at the HS and MS.

Out-of-District Special Education

- ✓ Reflects 16 buses/vans to transport 51 special needs students to 12 out-of-district schools located in Orange, Rockland, Dutchess, Westchester, and Sullivan County.

Vocational Programs

- ✓ Reflects 4 buses to transport 120 students to OU BOCES for vocational programs.

Non-Public Schools

- ✓ Reflects 8 buses/vans to transport 40 District students to 9 non-public schools. NYS Education Law requires districts to provide transportation to non-public schools within a 15 mile limit (between the student's home and the non-public school).

2024-25 Budget – Proposed Expenditures

Transportation (cont.):

Athletic Team Travel

- ✓ As needed transportation for 27 varsity teams, 15 junior varsity teams, 17 modified teams, 1 freshman team, and 2 unified sports teams athletic events.

Special Programs

- ✓ Includes:
 - Field trips to Black Rock and Sands Ring Homestead.
 - Regents testing days.
 - “Walking wounded” (i.e., van with wheelchair lift for injured students).
 - Homeless students – the McKinney-Vento Act requires transportation up to 50 miles each way.
 - Childcare pick-up / drop-off for Grades K-8 students. Non-family childcare location must be licensed pursuant to Social Services Law.
 - Community Based Instruction Program for special needs students (e.g., American Filter and Felt Company, Shop Rite, and Burlington Coat Factory).

2024-25 Budget – Proposed Expenditures

Utilities:

2024-25 Budget (roll-over)	2023-24 Budget (approved)	Increase / (Decrease)
\$ 1,161,661	\$ 1,153,567	\$ 8,094

- ✓ The District’s utilities expenditures include electricity, natural gas, fuel oil, propane, water, and sewer.
- ✓ Each of the five school buildings have natural gas boilers, while the District Office uses fuel oil and the Buildings & Grounds building uses propane.
- ✓ As part of an energy consortium comprised of 25 school districts in Orange, Rockland, and Putnam County, the District benefits from a competitive bidding process on natural gas and electricity.

	Fuel Oil	Electricity	Natural Gas / Propane	Water / Sewer
2024-25	\$ 11,778	\$ 648,877	\$ 380,438	\$ 120,568
2023-24	11,121	617,952	418,417	106,077
Increase / (Decrease)	657	30,925	(37,979)	14,491

2024-25 Budget – Proposed Expenditures

Occupational Education:

2024-25 Budget (roll-over)	2023-24 Budget (approved)	Increase / (Decrease)
\$ 1,551,120	\$ 1,285,914	\$ 265,206

- ✓ Under NYS Education Regulations, districts have an obligation / requirement to offer High School students a vocational education option.
- ✓ The District currently utilizes Orange-Ulster BOCES to provide our students this option – which includes 32 programs within 11 different career and technical academies. These programs lead to careers in the field of construction, culinary arts, education, healthcare, visual arts, emergency services, and transportation.
- ✓ For the current 2023-24 school year, 118 Cornwall students are enrolled. In consultation with the High School Guidance Department, the 2024-25 Budget projects a slightly higher participation rate of 120 students.

2024-25 Budget – Proposed Expenditures

Insurance:

2024-25 Budget (roll-over)	2023-24 Budget (approved)	Increase / (Decrease)
\$ 612,244	\$ 678,447	\$ (66,203)

- ✓ As part of our risk management program, the District carries ten (10) different insurance policies (general liability, commercial property, commercial inland marine, boiler and machinery, commercial auto, school board liability, excess catastrophe liability, student accident, crime, and workers' compensation).
- ✓ For 7 of these 10 policies, the District is part of the New York Schools Insurance Reciprocal (NYSIR) – a non-profit, member-owned insurance provider that focuses strictly on NYS public schools. They currently represent 345 public schools in NYS.
- ✓ In addition to the insurance policies noted above, the 2024-25 insurance budget also reflects \$65,520 for NYS Unemployment Insurance.

2024-25 Budget – Proposed Expenditures

Transfer to Capital Fund:

2024-25 Budget (roll-over)	2023-24 Budget (approved)	Increase / (Decrease)
\$ 631,000	\$ 960,525	\$ (329,525)

- ✓ These funds are included in the budget for small capital projects. As part of the General Fund budget process, they do not require a separate referendum or vote at the annual budget vote.
- ✓ The 2024-25 projects being proposed include the following:
 - Middle School and Elementary Schools classroom / corridor door replacement – Phase 2**
 - \$600,000 projected cost (Phase 1 was approved last year -- \$600,000 funding)
 - Replaces classroom / corridor doors with a fire-rated security hardened door, frame, and lockset.
 - Conversion / renovation of Middle School classroom (C-9) into a fully functioning Home and Careers instructional space**
 - \$31,000 projected cost

2024-25 Budget Calendar / Agendas

Board of Education Budget Sessions:

March 18, 2024 – Monday, 7 pm @ Cornwall Elementary

- 2024-25 Projected Revenue and Fund Balance / Reserves Review.

April 8, 2024 – Monday, 7 pm @ Cornwall Elementary

- Review / Prioritization of Needs Assessment for 2024-25 Budget Inclusion (in conjunction with updated / final state aid projections).

April 18, 2024 – Thursday, 7 pm – Cornwall Elementary

- BOE adoption of the 2024-25 Budget.

May 21, 2024 - Tuesday

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

