



# Cornwall Central School District

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## *2023-24 Proposed Budget*

February 27, 2023

# 2023-24 Proposed Budget

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## 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*

# 2023-24 Budget -- Development Process

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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.

# 2023-24 Budget -- Needs Assessment

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The following reflects \$ **2,686,386** in District needs that have been addressed / funded in just the past two years:

## ***2022-23 School Year:***

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

# 2023-24 Budget -- Needs Assessment

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## **2021-22 School Year:**

1 FTE Computer Teaching Assistant (WAES / COHES)	\$ 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
<b>2021-22 Total Needs Addressed / Funded</b>	<b>\$ 1,159,558</b>

# 2023-24 Budget -- Needs Assessment

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- The following reflects those 2023-24 budget requests made by each building / functional area. As part of the budget process these requests have been **discussed, reviewed, analyzed, and prioritized** with Central Administration.

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

# 2023-24 Budget -- Needs Assessment

*Cornwall Elementary School (CES)*

*Willow Elementary School (WAES)*

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

| Budget Request                                                                                                                                                                                                                                                                                                                            | Cost<br>\$                                 | Comments                                                                                                                                                                                                                                                                                                                                                                                           |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 2 FTE 3-4 <sup>th</sup> Grade Teacher (CES)<br>1 FTE 3-4 <sup>th</sup> Grade Teacher (COH)<br>1 FTE 3-4 <sup>th</sup> Grade Teacher (WAES)<br><i>(currently federally funded positions)</i><br><br>Small Group / Individual Tutorials (3-8)<br><br><i>(The above would be funded with required use of Foundation Aid set-aside funds)</i> | 214,438<br>94,180<br>88,403<br><br>155,923 | While the District's allocation of COVID related federal funds are coming to an end, through their use the District has identified a new instructional support structure that has proven successful.<br><br>This structure includes creating a classroom within a classroom environment, while also pulling students for small group instruction – which allows for Tier 1 intensive intervention. |
| Early Intervention Teachers:<br>2 FTE K-2 <sup>nd</sup> Grade (CES)<br>1 FTE K-2 <sup>nd</sup> Grade (COH)<br>1 FTE K-2 <sup>nd</sup> Grade (WAES)                                                                                                                                                                                        | 260,973<br>84,405<br>84,405                | These needs provide a continuation of this successful support structure at the Elementary level.                                                                                                                                                                                                                                                                                                   |
| 1 FTE Elementary Teacher<br>(location: TBD)                                                                                                                                                                                                                                                                                               | 126,140                                    | This position would address increasing class sizes, particularly Grades K-2 where eight classes are currently at 25-26 students.                                                                                                                                                                                                                                                                   |

# 2023-24 Budget -- Needs Assessment

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*Cornwall Elementary School (CES)*

*Willow Elementary School (WAES)*

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

| <b>Budget Request</b>                                                  | <b>Cost<br/>\$</b> | <b>Comments</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|------------------------------------------------------------------------|--------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 FTE School Counselor<br><i>(currently federally funded position)</i> | 159,293            | Prior to this federally funded position, each elementary school had one Social Worker. Their primary focus was on mandated needs first and then push into classrooms to provide SEL support. Due to the student enrollment at CES and level of mandated services, push in support and “pulse checking” non-mandated students cannot be provided regularly. This continues to be an increasing need and remains a priority.                                                                    |
| 1 FTE Special Education Teacher                                        | 126,140            | An increase in 3 <sup>rd</sup> & 4 <sup>th</sup> Grade students requiring Resource Room instruction (as per their IEP) has resulted in the District having to apply for and receive an SED waiver to have > five (5) students per class. However, such a waiver also requires Districts to identify / implement a more permanent solution --- i.e., hiring another Special Education Teacher. <i>NOTE:</i> IEP projections also indicate this being a continued need at the Elementary level. |



# 2023-24 Budget -- Needs Assessment

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## Cornwall Middle School (MS)

| <b>Budget Request</b>                                                  | <b>Cost<br/>\$</b> | <b>Comments</b>                                                                                                                                                                                                                                                                                                                                                                                                                   |
|------------------------------------------------------------------------|--------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 FTE School Counselor<br><i>(currently federally funded position)</i> | 126,321            | Prior to this federally funded position, support was split between MS grade levels. In the current model, there is a designated counselor per grade level. The counselors work largely with students, their families and our staff to provide tools for our ever-changing student needs. Having a dedicated counselor per grade level allows them to really connect with our students as they evolve throughout the middle years. |
| .6 FTE Teacher for SUCCESS Program                                     | 87,913             | This position would provide our special needs students in the SUCCESS class with access to elective courses in the areas of Health, Home and Careers, and Technology. In addition to supporting their social, emotional, physical, and intellectual growth – it would address necessary life skills.                                                                                                                              |
| Five (5) Hall Monitors                                                 | 81,277             | These Hall Monitors would provide additional eyes, ears, and security within the building – ensuring all bathrooms are monitored throughout the day and that students are moving through the building to where they are suppose to be.                                                                                                                                                                                            |

# 2023-24 Budget -- Needs Assessment

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## *Cornwall High School (HS)*

| <b>Budget Request</b>                                               | <b>Cost<br/>\$</b> | <b>Comments</b>                                                                                                                                                                                                                                                                                                                                                                  |
|---------------------------------------------------------------------|--------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 FTE Special Education Teacher                                     | 165,248            | This position would address our increasing special education needs and provide support in areas such as co-teach course offerings.                                                                                                                                                                                                                                               |
| 1 FTE Social Worker<br><i>(currently federally funded position)</i> | 131,936            | Prior to this federally funded position, the HS had only one Social Worker. By maintaining this position, increased acute mental health concerns, mediation of student interpersonal issues, and targeted group/individual counseling needs can be supported. These needs existed prior to the pandemic like the elementary and middle levels, and increased after the pandemic. |

# 2023-24 Budget -- Needs Assessment

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## *Pupil Personnel Services (PPS)*

| <b>Budget Request</b>         | <b>Cost<br/>\$</b> | <b>Comments</b>                                                                                                                                                                                                                                                                                                                                                                                     |
|-------------------------------|--------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 FTE ENL Teacher             | 126,140            | The increase in ENL students entering with little or no proficiency in speaking English, on top of the currently packed ENL schedule, has created an issue in meeting their needs. This increase in student needs also has many lessons groups going from 5 students to upwards of 13 students, impacting their effectiveness. <i>NOTE:</i> county trends point to a continuation of this increase. |
| 1 FTE Speech Teacher          | 126,140            | For existing and incoming students without mandated IEP speech services, this position reflects best practices to provide speech improvement to those students identified as needing it.                                                                                                                                                                                                            |
| .5 FTE Occupational Therapist | 78,356             | For existing and incoming students without mandated IEP occupational therapy services (OT), this position reflects best practices to provide OT improvement to those students identified as needing it.                                                                                                                                                                                             |

# 2023-24 Budget -- Needs Assessment

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## *Pupil Personnel Services (PPS)*

| <b>Budget Request</b>                                     | <b>Cost<br/>\$</b> | <b>Comments</b>                                                                                                                                                                                                                                                                                                                                           |
|-----------------------------------------------------------|--------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 FTE Committee on Special Education (CSE) co-chairperson | 139,057            | While the trend line for students with special needs continues to increase each year, the CSE process has been changing as well. The District is seeing far more CSE referrals and program review meetings, resulting in the Director of PPS and Asst. Director of PPS being pulled away from their normal responsibilities and having to chair meetings. |

## *Athletics*

| <b>Budget Request</b>             | <b>Cost<br/>\$</b> | <b>Comments</b>                                                                                                                                                                                                                                                                                                                                                                                      |
|-----------------------------------|--------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 Assistant Track and Field Coach | 6,277              | Every Spring, 125 to 150 students participate on the Boys and Girls Track Teams. While there are four coaches in total (1 head coach and 1 assistant coach for each team, respectively), the coaching / oversight / supervision of this many students over a large venue of events (i.e., distance running, sprints, pole vault, high and long jump, shot put, and discus) creates a safety concern. |

# 2023-24 Budget -- Needs Assessment

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## *District-wide*

| <b>Budget Request</b>            | <b>Cost<br/>\$</b> | <b>Comments</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|----------------------------------|--------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| .6 FTE Communications Specialist | 83,407             | 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. |
| Universal Pre-K Program (UPK)    | 84,834             | The District's 22-23 UPK enrollment is 58 students (of 82 state allocated seats). These students are at three different community-based UPK programs and the District is receiving partial state aid funding for them. Subject to the number of 23-24 UPK applications, as well as the results of a lottery if necessary, there exists the potential for adding / funding 22 additional students (of 137 state allocated seats for 23-24).                                                     |

# 2023-24 Budget -- Needs Assessment

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## *District-wide*

| <b>Budget Request</b>                                   | <b>Cost<br/>\$</b> | <b>Comments</b>                                                                                                                                                                                                                                                            |
|---------------------------------------------------------|--------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Building Security Enhancements<br>(Transfer to Capital) | TBD                | As we await the findings of the recently completed security assessment by the Orange County Sheriff's Department, Town of Cornwall Chief of Police, and the Village of COH Chief of Police, security enhancements will be identified and prioritized for the 23-24 Budget. |

**Total Cost of Needs Assessment = \$ 2,631,206**  
(not including the Building Security Enhancements)

# 2023-24 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 \$6.1M increase, \$5.2M of which consists of Foundation Aid.

This increase in Foundation Aid reflects the remaining 50% increase due districts based on a legal settlement requiring NYS to phase-in full funding of Foundation Aid.

The Foundation Aid increase reflects an 8% CPI increase, as well as a \$552,944 set-aside amount for small group and/or individual tutoring in reading and math for students in Grades 3-8.

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

# 2023-24 Budget – Parameters and Variables

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## Expenditures

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

- ✓ **NYS Teachers' Retirement System**  
2023-24 estimated employer contribution rate is **9.76%** (10.29% in 22-23).
- ✓ **NYS Employees' Retirement System**  
2023-24 estimated employer contribution rate is **12.76%** (12.24% in 22-23).
- ✓ **Health Insurance Premium Rates**  
2023-24 premium increase is **4.5%** (7% in 22-23).
- ✓ **Transportation**  
Current Transportation RFP reflects a significant increase in Transportation costs.
- ✓ **Special Education Out-of-District Tuition**  
Current and projected needs reflect an increase in out-of-district placement costs.
- ✓ **Employee Contracts**  
During 2022, the Teachers', Clerical, and Custodial/Grounds contracts were settled.
- ✓ **BOCES Capital Expense**  
Increase due to OU BOCES capital project.



# 2023-24 Budget – Parameters and Variables

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## Property Tax Levy Cap

Preliminary maximum allowable tax levy is **2.82%** or \$1,436,605 increase (2022-23 = 4.87%).

### Parameters and Variables

- ✓ **Tax Base Growth Factor = 1.0096 (.96%)** (2022-23 = 1.0071)  
*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%)** (2021-22 = 1.02)  
*Reflects the increase in inflation, as measured by the Consumer Price Index (CPI). Cannot exceed 2% in any one year.*

# 2023-24 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>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>9-year Average</b> | <b>1.73%</b>                     | <b>2.58%</b>                      |

# *2023-24 Budget Calendar*

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**March 13, 2023**

BOE Budget Session (7 pm – Cornwall Elementary)

**March 27, 2023**

BOE Budget Session (7 pm – Cornwall Elementary)

**April 10, 2023**

BOE Budget Session (7 pm – Cornwall Elementary)

**April 20, 2023**

BOE Budget Session (7 pm – Cornwall Elementary)  
**(2023-24 Budget adoption)**

**May 16, 2023**

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