



School Budget Community Forum



May 14th, 2025

On the agenda tonight.

01. Budget overview

02. New positions and expenses

03. Tax impact

04. Voting information

05. Q&A

2025-2026 Budget Overview



Budget Overview

Budget

Proposed budget:	\$92,986,803
Budget-to-budget increase:	\$2,726,030

Tax Levy

Projected tax levy:	\$53,906,734
Projected tax levy increase:	2.75%
<i>(Maximum allowable tax levy increase is 3.08%)</i>	

Fund Balance

Projected use of fund balance:	\$2,489,604
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Budget-to-budget increase

What's driving the \$2,726,030 increase?

Two main factors:

- Increase in “baked-in” costs (contractually-obligated salaries, transportation, utilities, etc.)
- New positions and expenses

Budget-to-budget increase

Salaries & Pensions + \$1,396,330

- *All contractual salary increases and pension obligations for the District's ~500 employees.*

Health Insurance + \$205,073

- *Represents a 1.67% increase over last year.*

Student Transportation + \$125,283

- *Reflects year 3 of a new-year contract for all student transportation.*

Utilities: + \$112,728

- *Reflects an increase due to inflationary pressures.*

Budget-to-budget increase

Occupational Education + \$40,440

- *Increase in both student participation and tuition cost for BOCES vocational programs.*

Debt Service + \$402,283

- *Includes the principal and interest due on outstanding borrowings.*

Contractual/Supplies/Equipment + \$525,904

- *Includes an increase in OU BOCES capital project debt service.*

Out-of-District Special Education Tuition - \$299,922

- *Reflects a decrease in special needs students attending out of district educational placements.*

Budget-to-budget increase

Insurance - \$21,077

- *Consists of general liability, commercial property, commercial inland marine, boiler and machinery, commercial auto, school board liability, excess catastrophe liability, student accident, crime, and workers' compensation.*

TOTAL INCREASE: \$2,726,030

Budget-to-budget increase



This \$2,726,030 increase can be categorized into two general groups:

Budget-to-budget increase



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- Roll-over budget: \$2,460,363
- New positions and expenses: \$271,742

Budgetto-budget increase



Roll-over budget: \$2,460,363

This is how much it would cost to simply continue our current programming next school year.

Budget-to-budget increase



New positions and expenses: \$271,742

In collaboration with teachers, staff, and principals, the district's central administration identified \$1,213,514 worth of new needs.

Budget-to-budget increase



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In light of economic conditions and this year's state aid numbers, the central administration and Board of Education whittled the needs list down to four important items.

Budget-to-budget increase



What are those positions and expenses?

1 Full-Time Safety Monitor (WAES)	\$64,370
1 Full-Time Early Intervention Support Teacher (COH/WAES)	\$128,740
Universal PreK Program- Additional 20 seats	\$71,340
Increase Uncertified Substitute Teacher Compensation	\$7,292

TOTAL: \$271,742

Why do we need these positions?



Full-Time Safety Monitor (WAES)

- This safety monitor would be added to our Willow Avenue Elementary School staff, providing additional support that would allow our school resource officer to stay focused on high traffic areas.

Why do we need these positions?



Full-Time Early Intervention Support Teacher (COH/WAES)

- This teacher would split time between Cornwall-Hudson Elementary and Willow Avenue Elementary, helping to identify learning gaps, create plans to address them, and monitor their progress. This need has arisen due to the increase in students requiring early intervention services.

Why do we need these positions?



20 Additional Seats for Universal PreK

- To meet the rising demand for this program in our district, the proposed budget would fund 20 additional seats so that next year, 118 students could enter the UPK program.

Why do we need these positions?



Increase Uncertified Substitute Teacher Compensation

- This increase would make Cornwall more competitive with surrounding districts, allowing us to attract and retain quality substitute teachers.

Why do we need these positions?



ADDITIONAL EXPENSE: District-Wide Lockdown & Emergency Notification System

- Through a transfer to capital, the district would install emergency lockdown buttons in strategic locations in all schools to immediately place a building in lockdown. Authorized users could activate this system through the telephone and smartphone app, as well. The work would also include the installation of interior and exterior strobe lights to notify occupants of emergency situations and provide new access control serves to support configurations.

Funding



Funding



How can we cover our increased costs ~~and~~ fund these new positions and expenses?

Funding

How can we cover our increased costs ~~and~~ fund these new positions and expenses?

- Applying \$2.5 million of fund balance toward the tax levy
- A reasonable tax increase

Tax Impact



Tax Impact



The proposed school budget would increase the tax levy by 2.75%

That is...

- Below the maximum allowable tax increase of 3.08%
- Comes after years of increases well below CPI (and the tax cap)
- Falls in the middle of the pack compared to most surrounding school districts

Tax increases over the last ten years



Year	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Increase	1.5%	1.74%	3.16%	2.24%	1.38%	1.79%	0%	1.20%	1.72%	2.75%

Average increase: 1.75%
This year's increase: 2.75%

Compared to surrounding districts

DISTRICT	TAX LEVY INCREASE
Valley Central	3.40%
Washingtonville	2.97%
Goshen	2.8%
Minisink	2.79%
Cornwall	2.75%
Warwick	2.59%
Tuxedo	2.49%
Florida	1.75%
Monroe-Woodbury	1.5%
Newburgh	0%

Compared to surrounding districts 2024

DISTRICT	TAX LEVY INCREASE
Tuxedo	3.94%
Newburgh	3.8%
Warwick	3.49%
Washingtonville	3.27%
Valley Central	2.74%
Minisink	2.31%
Goshen	2%
Monroe-Woodbury	1.78%
Cornwall	1.72%
Florida	1.5%

Compared to surrounding districts 2023

DISTRICT	TAX LEVY INCREASE
Minisink	3.74%
Washingtonville	2.85%
Florida	1.5%
Tuxedo	1.27%
Cornwall	1.20%
Goshen	1%
Valley Central	0.86%
Warwick	0.73%
Monroe-Woodbury	0%
Newburgh	0%

Compared to surrounding districts 2022

DISTRICT	TAX LEVY INCREASE
Minisink	2.79%
Newburgh	2.48%
Monroe-Woodbury	1.95%
Washingtonville	1.8%
Valley Central	1.76%
Florida	1.74%
Goshen	1%
Tuxedo	0.98%
Cornwall	0%
Warwick	-0.37%

Compared to surrounding districts

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Valley Central	3.40%
Washingtonville	2.97%
Goshen	2.8%
Minisink	2.79%
Cornwall	2.75%
Warwick	2.59%
Tuxedo	2.49%
Florida	1.75%
Monroe-Woodbury	1.5%
Newburgh	0%

How much per household?



The following reflects the household impact of a 2.75% tax levy increase.

Residence Market Value	Tax Increase / Year	Tax Increase / Month
\$250,000	\$227	\$19
\$350,000	\$318	\$27
\$450,000	\$408	\$34

**What if the budget is voted
down?**



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- 1. Hold a second budget vote.**

The Board could either keep the same budget or submit a revised budget.

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The Board of Education would have two choices:

1. Hold a second budget vote.

The Board could either keep the same budget or submit a revised budget.

1. Adopt a contingency budget.

Under this scenario, the Board would forgo a second vote.

What is a contingency budget?



Under a contingency budget, the tax levy must reflect a 0% tax increase. In other words, last year's tax levy would have to be equal to this year's tax levy.

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The issue with that?

Due to the rise in year-over-year costs, that would no longer be enough to cover our current programming.

So several items would need to be cut.

Contingent budget



Under a Contingent Budget, the proposed budget would have to be reduced by **\$,444,371.**

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So under a Contingent Budget, even if you cut all new spending, you would still need to cut an **additional \$1,172,646** from the district's **existing programs and services**.

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So under a Contingent Budget, even if you cut all new spending, you would still need to cut an **additional \$1,172,646** from the district's **existing programs and services**.

Reducing the budget by this amount would have an unavoidable impact on all aspects of our academic, arts, and athletics programs.

One more thing...



Capital Reserve Fund



Three years ago, voters approved the creation of a new \$5 million Capital Reserve Fund that will be used toward infrastructure repairs in a future Capital Project.

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Every dollar in that Fund is matched by roughly three dollars in state aid, making it a powerful financial tool to fund additional improvements.

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Every dollar in that Fund is matched by roughly three dollars in state aid, making it a powerful financial tool to fund additional improvements.

That Fund is now full.

This means the district will now be able to tackle a new \$20 million capital project - again, without raising local school taxes in the coming year.

Capital Reserve Fund



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So to continue being proactive, we are proposing the establishment of a new Capital Reserve Fund on this year's ballot.

Establishing this fund would not cost anything. It merely provides a place for the district to transfer funds and benefit from the ~~80~~-1 state aid ratio on qualifying projects.

Takeaway



Takeaway



This budget preserves all our current programs and makes important investments to student safety and early childhood education while keeping our tax increase consistent with surrounding school districts.

Voting



When and where is the vote?



Day: Tuesday, May 20th

Time: 6am- 9pm

Place: Cornwall Central Middle School Gymnasium
122 Main Street
Town of Cornwall

Who can vote?

Anyone who lives in the Cornwall Central School District can vote.

Doesn't matter if you live in Cornwall, COH, or the parts of New Windsor, Highland Mills, or Woodbury that are within the Cornwall Central School District.

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If you live in the district, are 18 or above, and are registered to vote,
YOU CAN VOTE.

VOTE Tuesday, May 20th
at Cornwall Central Middle School gym

Polls open 6am- 9pm



Cornwall Central School District Budget Vote Tuesday, May 20th

This budget will:

- Preserve all the district's current programs
- Add key positions to address growing needs
- Add 20 new UPK seats to meet demand
- Make a critical improvement to school safety
- Stay below the tax cap



All registered voters in the Cornwall Central School District can vote.

Cornwall Central Middle School gym
Polls open 6am- 9pm