

Cornwall Central School District

2025 – 2026 Proposed Budget

February 10, 2025

"Striving for Excellence Every Day"



Vision

We envision a school district in which every staff member is a source of knowledge and inspiration, every building is a place of safety and support, every leader is a pillar of integrity, and every student is a source of pride.



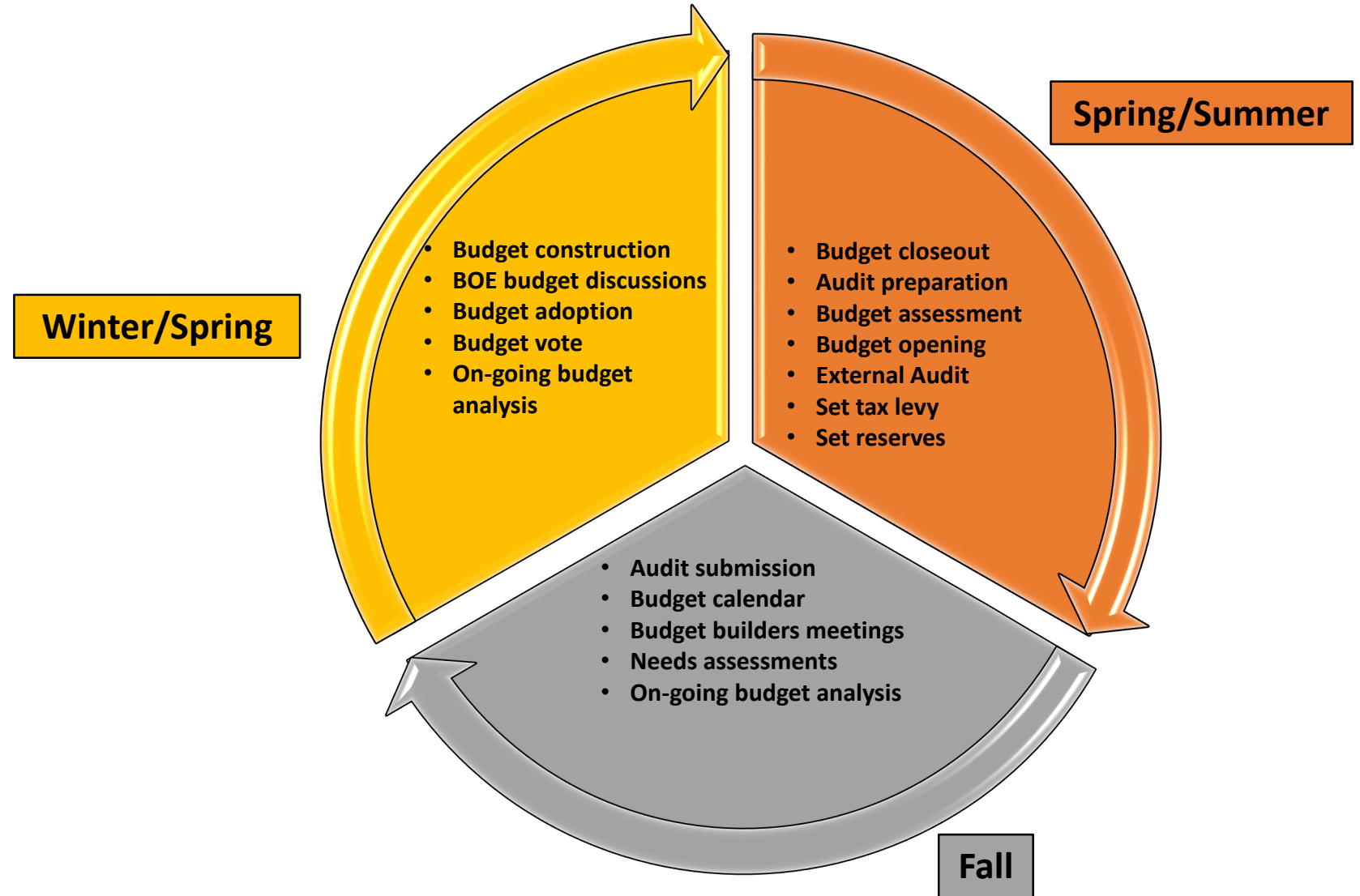
Agenda

1. Budget Development Process
2. District Needs Assessment
 - Past needs addressed
 - Present needs
3. Budget Parameters and Variables
 - Trend
 - Examples
 - Historical Tax Levy Data
 - Revenue
 - Expenses
 - Property Tax Cap



Budget Development Process

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



Budget Development Process

- Highly collaborative; discussions and input from administration, department chairs, staff and community.
- Discussions tie 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.

PROCESS



Needs Assessment – Historical – 2024-2025

Over the past four budget years, the District has addressed/funded the following needs:

2024-2025	
1.0 FTE Elementary Teacher	\$ 129,048
1.0 FTE High School Business Teacher	\$ 129,048
Universal Pre-K Program – Additional 20 Seats	\$ 52,364
New / Updated Sound System – High School Auditorium	\$ 145,000
2024-25 Total Needs Addressed / Funded	\$ 455,460



Needs Assessment – Historical – 2023-2024

Over the past four budget years, the District has addressed/funded the following needs:

2023-2024	
4.0 FTE Elementary Early Intervention Teachers (2 CES, 1 COH, 1 WAE)	\$ 429,783
1.0 FTE Elementary Teacher (CES)	\$ 126,140
1.0 FTE Elementary School Counselor (CES, COH, WAE)	\$ 159,293
1.0 FTE Elementary Special Education Teacher (CES)	\$ 126,140
1.0 FTE Middle School Guidance Counselor	\$ 126,321
1.0 FTE High School Special Education Teacher	\$ 165,248
1.0 FTE District-wide ENL Teacher	\$ 126,140
1.0 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



Needs Assessment – Historical – 2022-2023

Over the past four budget years, the District has addressed/funded the following needs:

2022-2023		
Universal Pre-Kindergarten Program (UPK)	\$	181,809
1.0 FTE Mason / Maintenance Mechanic	\$	99,285
0.5 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



Needs Assessment – Historical – 2021-2022

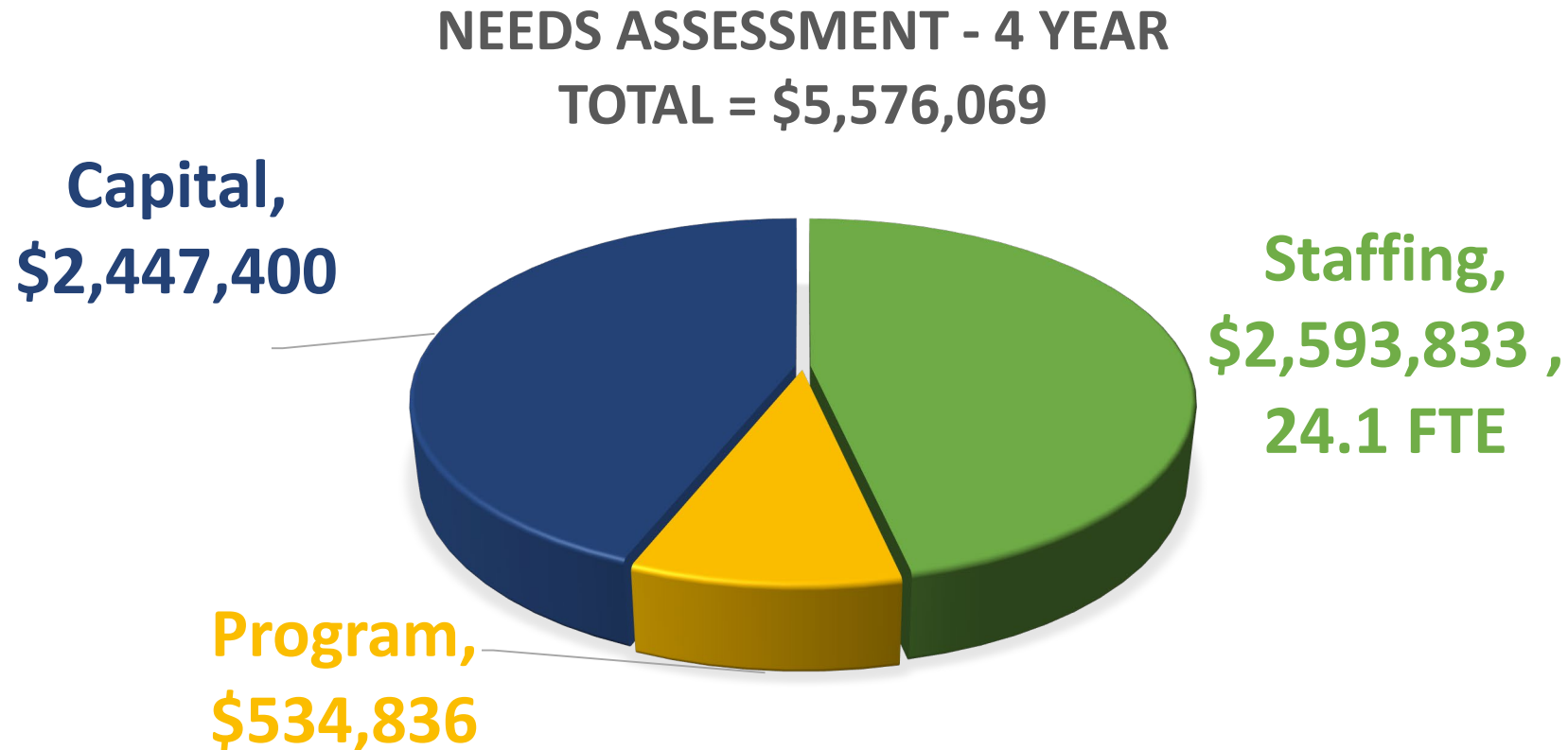
Over the past four budget years, the District has addressed/funded the following needs:

2021-2022	
1.0 FTE Computer Teaching Assistant (WAE / COH)	\$ 53,930
1.0 FTE Reading Support Teacher (MS)	\$ 108,429
1.0 FTE Technology Integration Specialist (MS)	\$ 108,429
1.0 FTE Social Studies Teacher (HS)	\$ 108,429
0.6 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
1.0 FTE Custodial Worker – MS (Buildings & Grounds)	\$ 62,152
2.0 FTE Custodial Workers – HS (Buildings & Grounds)	\$ 124,304
1.0 FTE Painter (Buildings & Grounds)	\$ 74,214
1.0 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




Needs Assessment – Historical

Over the past four budget years, the District has addressed/funded the following needs, totaling **\$5,576,069**.



Needs Assessment – Present

 For the 2025-26 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.

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



Needs Assessment – Present – Elementary

 Cornwall Elementary School (CES)

 Willow Avenue Elementary School (WAES)

 Cornwall-on-Hudson Elementary School (COH)

Budget Request	Cost \$	Rationale
1.0 FTE Guidance Counselor (COH/WAES)	\$133,252	Help support two special needs 12:1:4 programs at COH, provide SEL assistance to classroom teachers and help develop student response plans through the RTI/IST process at both COH and WAES.
1.0 FTE Early Intervention Support Teacher (COH/WAES)	\$133,252	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. Help identify learning gaps, create plans to address those gaps and progress monitor interventions for success.
1.0 FTE Early Intervention Support Teacher (CES)	\$133,252	Create alignment across all elementary buildings due to the increase in students requiring early intervention services. Help identify learning gaps, create plans to address those gaps and progress monitor interventions for success.
1.0 FTE Instructional Coach (COH/CES/WAES)	\$133,252	Support ELA(Science of Reading), new math and science programs across all elementary buildings. Align best practice instruction with classroom learning so students achieve at higher levels.



Needs Assessment – Present – Middle & High Schools, PPS

 Cornwall Central Middle School
  Cornwall Central High School
  Pupil Personnel Services

Budget Request	Cost \$	Rationale
Guidance Department Chairperson (CCMS)	\$4,496	Provide direction in the guidance department to organize and serve as a leader for District wide initiatives while balancing increasing state mandates. Provide a comprehensive system of transitional support for students from the elementary buildings through middle school and into the high school.
1.0 FTE ELL (English Language Learner) Teacher (CCHS)	\$133,252	A dedicated, full-time ELL teacher would ensure compliance with state mandates, provide equitable access to language support for all students, and help maintain quality of programming. The current approach utilizes a strained scheduling structure of co-teaching, self-contained and CTEC needs risking compliance and student outcome issues.
1.0 FTE CPSE Chairperson (PPS)	\$133,252	Over the last several years the District has experienced a sharp increase in CPSE meetings resulting in a similar increase in students receiving CPSE services. Best practice model for districts of similar size is to split the CPSE and CSE chairpersons in order to effectively meet the needs of students and families at both levels.

Needs Assessment – Present – District



Cornwall Central Schools – District

Budget Request	Cost \$	Rationale
1.0 Custodian (B&G: CCHS at Pool)	\$73,394	Provide support for community lunch set-up and clean-up and effectively support the greater pool area to maintain a healthy environment for students and our community.
4.0 Safety Monitors (COH/CES/WAES/CCMS)	\$257,480	With the new security vestibules coming online, building entry requires an individual to conduct a check-in process on all visitors. Putting this responsibility on our current security officers and Deputy Sheriff would pull them away from their building-wide security duties, thereby negatively impacting their building coverage and risk mitigation efforts.
Transfer to Capital – Districtwide Lockdown & Emergency Notification Systems	\$300,000	Installation of emergency lockdown buttons in strategic locations in order to immediately place a school in lockdown. Enable telephone and smart phone capabilities to activate lockdowns. Installation of interior and exterior strobe lights to notify of emergency situations. New access control servers to support configurations.

Total Cost of Needs Assessment = \$1,434,882



Budget Parameters & Variables

Unfunded and Underfunded Mandates

Business Office/Financial

- ERS
- TRS
- Affordable Care Act
- Wicks Law
- Prevailing Wage Law
- ST-3 Financial Reporting
- Auditing
 - Claims Auditor
 - Independent External Auditor
 - Internal Auditor
- GASB 34 & GASB 45
- School District Property Tax Report Cards
- Segregation of Duties – increased staffing

Facilities/Health & Safety

- 5-year Capital Facilities Plan
- Annual AHERA Inspection
- AEDs
- Building Conditions Survey
- District & Building Safety Team Trainings
- School Facility Report Card
- Special Education Space Requirements Plan
- DASA
- ADA Compliance
- Sexual Harassment Compliance Training
- Workplace Violence Prevention
- COVID Supplies

Transportation

- Private & Parochial School Transportation
- Out-of-District Special Education Transportation
- Annual Physical Exams
- Bus Driver Trainings
- Bus Monitor Trainings
- Drug Testing for Drivers



Budget Parameters & Variables

Unfunded and Underfunded Mandates

Instructional

- Student Calculators
- AIS/RTI
- Alternative Instruction for Student Discipline
- Behavioral Intervention Plan
- NYS Testing and Scoring
- Private School Textbooks
- Home Instruction
- Home Schooling
- Homeless Student Instruction
- Incarcerated Youth Programs
- Career Development Occupational Studies (CDOS)
- Every Student Succeeds Act (ESSA)
- Hospital Instruction
- ELL curriculum and Materials
- Educational Stability of children in Foster Care
- Implementation of Guidance Plan
- Smithsonian Science

Information Technology

- Unique Student Identifiers
- District Data Manager
- Instructional Computer Technology Plans
- Statewide Data Collection – Data Warehousing
- Disaster Recovery Plan
- Data Privacy/Cyber Security (Ed Law 2d)
- ADA Compliance
- FOIL/FERPA Requests

Personnel

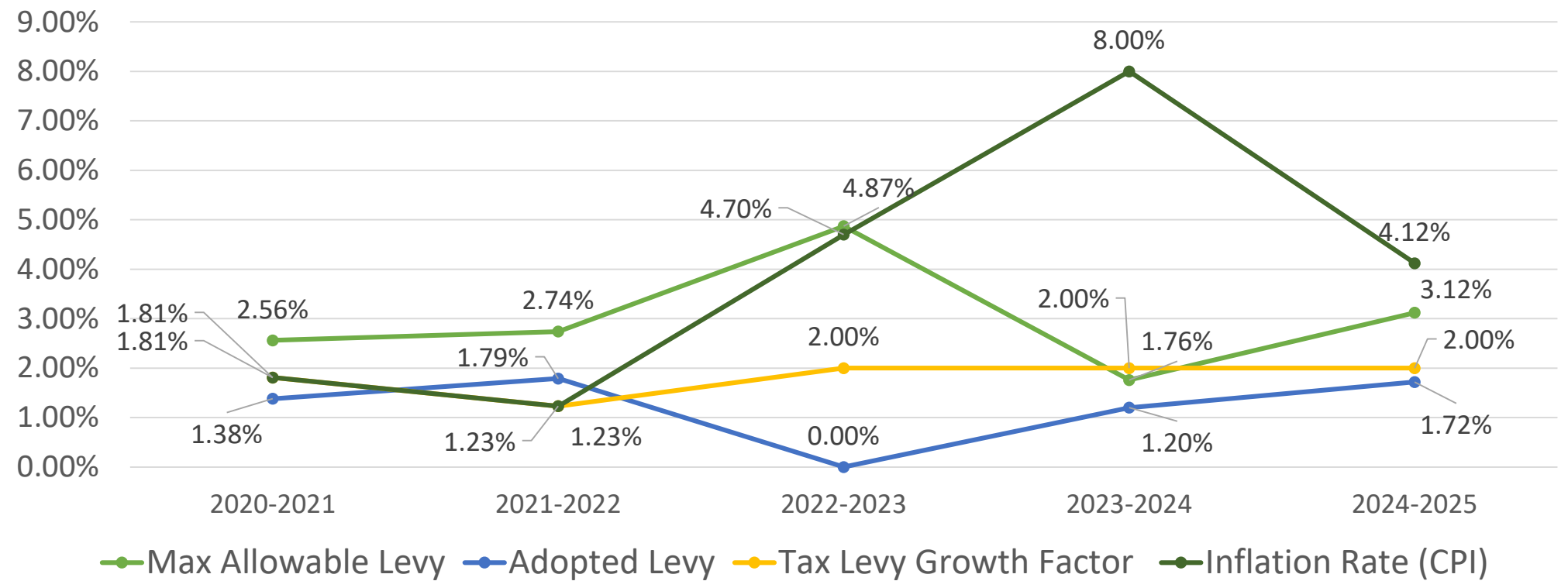
- Taylor Law/Tri-borough Amendment for Collective Bargaining
- Mentoring Program
- Cancer Screening Leaves
- Employee Fingerprinting
- BEDS Reporting
- APPR and Training
- Certification Tracking
- Committees for Special Education
- Private/Parochial School Nursing Services
- Civil Rights Reporting
- Election Day Leave
- LEA for IDEA
- Mental Health Providers



Budget Parameters & Variables

5-Year Tax Levy & CPI Trend

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Max Allowable Levy	2.56%	2.74%	4.87%	1.76%	3.12%
Adopted Levy	1.38%	1.79%	0.00%	1.20%	1.72%
Tax Levy Growth Factor	1.81%	1.23%	2.00%	2.00%	2.00%
Inflation Rate (CPI)	1.81%	1.23%	4.70%	8.00%	4.12%



Budget Parameters & Variables - Examples

Village of Cornwall Water Rates & Town of Cornwall Sewer Tax

Village of Cornwall Water Rates

- Recent change in rates affecting public entities/taxing authorities
- Impact on the District and the Village of Cornwall
- Previous yearly expenses ~ \$100,500
- Projected 25-26 expenses ~ \$209,000
- ~ 108% increase

Town of Cornwall Sewer Tax

- Recent changes in operations and management and increases to the debt service fund
- Previous yearly expenses ~ \$7,600
- 2024-2025 school year Sewer Tax Bill ~ \$25,500
- ~ 240% unanticipated increase

 **Inflationary impacts affect all in the community.**



Budget Parameters & Variables:

Historical Tax Levy Data

Tax Levy History Data		
Year	Adopted Tax Levy Increase	Maximum Allowable Tax Levy
2024-25	1.72%	3.12%
2023-24	1.20%	1.76%
2022-23	0.00%	4.87%
2021-22	1.79%	2.74%
2020-21	1.38%	2.56%
2019-20	2.24%	2.24%
2018-19	3.16%	3.21%
2017-18	1.74%	1.74%
2016-17	1.50%	1.50%
2015-16	1.88%	2.43%
10-year Average	1.66%	2.62%



Budget Parameters & Variables - Revenue

What is driving our revenue?

State Aid

State aid under the Governor's Executive Budget Proposal reflects an approximately ***\$1.02M increase, \$1,000,000*** 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 ***\$525,000***.

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

Remain mindful of Federal Funding (Title funds and 611 & 619)



Budget Parameters & Variables - Expenditures

What is driving our expenditures?

NYS Teachers' Retirement System

2025-26 estimated employer contribution rate is **10.0%** (10.11% in 24-25; 9.76% in 23-24).

NYS Employees' Retirement System

2025-26 estimated employer contribution rate is **16.5%** (14.8% in 24-25; 12.76% in 23-24).

Health Insurance Premium Rates

2025-26 aggregate premium increase is **2.5%** (3% in 24-25; 4.5% in 23-24).

Transportation

Impacts out-of-district special education placements reflect an increases/decreases in 2025-26 transportation costs.

Employee Contracts

Currently negotiating with teachers, administrators, and clerical unions.

Previously settled contracts: cafeteria, custodial, paraprofessionals.



Budget Parameters & Variables:

Property Tax Levy Cap

Preliminary* maximum allowable tax levy is **3.08% or \$1,615,813** increase.

(2024-25 = 3.12%; 2023-24 = 1.76%).

*Impacted by Transfer to Capital – transfer to capital projects **increase** the maximum allowable tax levy.

Parameters and Variables

 **Tax Base Growth Factor = 1.0078 (.78%)** (2024-25 = 1.0093; 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%)** (2024-25 = 1.02; 2023-24 = 1.02)

Reflects the increase in inflation, as measured by the Consumer Price Index (CPI). Capped at 2% in any one year.



2025-26 Budget Calendar & Questions

February 24, 2025

(Monday)

BOE Budget Session (7 pm – Cornwall Elementary)

March 10, 2025

(Monday)

BOE Budget Session (7 pm – Cornwall Elementary)

March 24, 2025

(Monday)

BOE Budget Session (7 pm – Cornwall Elementary)

April 7, 2025

(Monday)

BOE Budget Session (7 pm – Cornwall Elementary)

April 24, 2025

(Thursday)

BOE Budget Session (7 pm – Cornwall Elementary)
(2025-26 Budget adoption)

May 20, 2025

(Tuesday)

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

