

Cornwall Central School District

2025 – 2026 Proposed Budget

February 24, 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 Goals & 1st Steps
2. Preliminary Expenditures
3. Preliminary Revenue Projection
4. Preliminary Budget Summary
5. Proposed Expenditures – by component
6. Budget Recap
7. Enrollment History and Projection
8. Tax Levy History
9. Tax Levy Compared to Inflation
10. Needs Assessment – Historical
11. Budget Development Process
12. Next Steps



2025-26 Budget Goals & 1st Steps

2025-26 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.

2025-26 Budget – 1st Steps

- Identify the “roll-over” budget to continue serving the needs being addressed in 2024-25. If the need does not exist after 2024-25, it is not in the roll-over budget.



2025-26 Preliminary Expenditures (Budget)

2025-26 Preliminary Budget <i>(roll-over budget)</i>	2024-25 Approved Budget	Budget-to-Budget Increase
\$ 93,448,962	\$ 90,260,773	\$ 3,188,189

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
- Contract Negotiations
 - Teachers, Administrators and Clerical Units



2025-26 Preliminary Revenue Projections

2025-26 Preliminary Revenue Projections	2024-25 Projected Revenue	Budget-to-Budget Increase
\$ 90,626,690	\$ 87,435,879	\$ 3,190,811

Assumptions:

- Maximum allowable property tax levy increase = 3.08% = \$1,615,813
- 3.00% property tax levy increase used in revenue projection = \$1,573,862**
- Increase in State Aid = \$1,020,442
- Increase in miscellaneous revenue = \$232,131

Open Items:

- Final State Aid Figures



2025-26 Preliminary Budget Summary

	Amount
Preliminary Budget (“roll-over” expenditures)	\$ 93,448,962
Preliminary Revenues:	
Property Tax Levy (3.00% increase)	54,036,225
State Aid	34,997,138
Miscellaneous	1,593,327
Total Preliminary Revenues	90,626,690
Current Shortfall – without Assigned Fund Balance	\$ (2,822,272)
Preliminary Assigned Fund Balance	2,500,000
Current Deficit for Instructional and Operational Needs – with Assigned Fund Balance	\$ (322,272)



2025-26 Budget – Proposed Expenditures Summary

Budget Expenditure	2025-26 Budget (roll-over budget)	2024-25 Budget (Approved)	Increase / (Decrease)
Salaries	\$ 44,140,172	\$ 42,366,645	\$ 1,773,527
Pensions (TRS, ERS, SS)	\$ 8,038,136	\$ 8,044,513	\$ (6,377)
Health Insurance	\$ 12,108,953	\$ 11,814,917	\$ 296,736
Contractual/Supplies/Equip	\$ 10,455,230	\$ 10,006,133	\$ 449,097
Out-of-District Tuition	\$ 4,549,338	\$ 4,249,416	\$ 299,922
Debt Service (P&I)	\$ 4,211,542	\$ 3,809,259	\$ 402,283
Transportation	\$ 6,141,848	\$ 6,016,565	\$ 125,283
Utilities	\$ 1,274,389	\$ 1,161,661	\$ 112,728
Occupational Education	\$ 1,591,560	\$ 1,551,120	\$ 40,440
Insurance	\$ 637,794	\$ 612,244	\$ 25,550
Transfer to Capital Fund	\$ 300,000	\$ 631,000	\$ (331,000)
TOTAL	\$ 93,448,962	\$ 90,260,773	\$ 3,188,189



2025-26 Budget – Proposed Expenditures - Salaries

Budget Expenditure	2025-26 Budget (roll-over budget)	2024-25 Budget (Approved)	Increase / (Decrease)
Salaries	\$ 44,140,172	\$ 42,366,645	\$ 1,773,527

- 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	287 F/T, 1 P/T	6/30/2025
Para-Professionals	71 F/T, 28 P/T	6/30/2026
Custodial / Maintenance	48 F/T	6/30/2026
Clerical	31 F/T, 3 P/T	6/30/2025
Administrative	19 F/T	6/30/2025
Food Service	3 F/T, 34 P/T	6/30/2026
Individual Contracts	14 F/T, 0 P/T	various



2025-26 Budget – Proposed Expenditures - Pensions

Budget Expenditure	2025-26 Budget (roll-over budget)	2024-25 Budget (Approved)	Increase / (Decrease)
Pensions (TRS, ERS, SS)	\$ 8,038,136	\$ 8,044,513	\$ (6,377)

- 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	2025-26 Employer Contribution Rate	2024-25 Employer Contribution Rate
TRS	10.00%	10.11%
ERS	16.50%	14.80%
SS	7.65%	7.65%



2025-26 Budget – Proposed Expenditures – Health Ins.

Budget Expenditure	2025-26 Budget (roll-over budget)	2024-25 Budget (Approved)	Increase / (Decrease)
Health Insurance	\$ 12,108,953	\$ 11,812,217	\$ 296,736

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 2025-26 premium rate increases are:

OUHP: Single – 1.2 %, 2-Person – 1.7%, Family – 3.5%, Medicare – 1.6% to 3.3%










NYSHIP: Single – 2.3%, Family – 0%, Medicare – 0.0% to 10.0%






- 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%.



2025-26 Budget – Proposed Expenditures – Contractual

Budget Expenditure	2025-26 Budget (roll-over budget)	2024-25 Budget (Approved)	Increase / (Decrease)
Contractual/Supplies/Equip	\$ 10,455,230	\$ 10,006,133	\$ 449,097

-  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

-  Key expenditures driving the 2025-26 increase:
 -  Temporary bathrooms for new athletic facility
 -  Athletic uniform replacement schedule
 -  BOCES Technology Services
 -  Smithsonian Science



2025-26 Budget – Proposed Expenditures – OOD Tuition

Budget Expenditure	2025-26 Budget (roll-over budget)	2024-25 Budget (Approved)	Increase / (Decrease)
Out-of-District Tuition	\$ 4,549,338	\$ 4,249,416	\$ 299,922

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 2025-26 Budget figures.

Student Placements:

Type of Placement	# of Locations	25-26 Students (preliminary)	25-26 Average Cost
BOCES (day programs)	3 (in 3 counties)	30	\$90,295
Out of District Day Programs (non-BOCES)	10 (in 5 counties)	15	\$79,113
Out of District Residential Programs	1	1	\$162,004



2025-26 Budget – Proposed Expenditures – Debt Service

Budget Expenditure	2025-26 Budget (roll-over budget)	2024-25 Budget (Approved)	Increase / (Decrease)
Debt Service (P&I)	\$ 4,211,542	\$ 3,809,259	\$ 402,283

 Reflects the principal and interest due on the District’s outstanding borrowings.

Bond Description	Term	Balance @ 6/30/25	2025-26 Debt Service
High School – New Building	10/04 – 10/29	\$ 12,480,000	\$2,812,875
New York Power Authority – District-wide Energy Project	2/16 – 4/30	\$ 1,847,403	\$ 430,667
2023 Capital Project – Bond Anticipation Note (BAN)	6/25 – 6/26	\$ 11,950,000	\$ 968,000
			\$4,211,542



2025-26 Budget – Proposed Expenditures – Transportation

Budget Expenditure	2025-26 Budget (roll-over budget)	2024-25 Budget (Approved)	Increase / (Decrease)
Transportation	\$ 6,141,848	\$ 6,016,565	\$ 125,283

2025-26 reflects year 3 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



2025-26 Budget – Proposed Expenditures – Transportation

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; 6 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 45 special needs students to 13 out-of-district schools located in Orange, Rockland, Dutchess, Westchester, and Sullivan County.

Vocational Programs

-  Reflects 6 buses to transport 112 students to OU BOCES for vocational programs.


Non-Public Schools

-  Reflects 9 buses/vans to transport 35 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).










2025-26 Budget – Proposed Expenditures – Transportation

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).
-  Co-curricular and extracurricular activity buses for music activities/programs, club events and career fairs.



2025-26 Budget – Proposed Expenditures – Utilities

Budget Expenditure	2025-26 Budget (roll-over budget)	2024-25 Budget (Approved)	Increase / (Decrease)
Utilities	\$ 1,274,389	\$ 1,161,661	\$ 112,728

-  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.
-  Key expenditures driving the water/sewer 2025-26 increase:
 -  Village of Cornwall Water Rates change affecting public entities/taxing authorities

	Fuel Oil	Electricity	Natural Gas / Propane	Water / Sewer
2025-26	\$ 11,778	\$ 662,111	\$ 368,652	\$ 231,848
2024-25	\$ 11,778	\$ 648,877	\$ 380,438	\$ 120,568
Increase / (Decrease)	\$ -	\$ 13,234	\$ (11,786)	\$ 111,280



2025-26 Budget – Proposed Expenditures – Occ. Ed.

Budget Expenditure	2025-26 Budget (roll-over budget)	2024-25 Budget (Approved)	Increase / (Decrease)
Occupational Education	\$ 1,591,560	\$ 1,551,120	\$ 40,440

- 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 2024-25 school year, 112 Cornwall students are enrolled. In consultation with the High School Guidance Department, the 2025-26 Budget projects a slightly higher participation rate of 120 students.



2025-26 Budget – Proposed Expenditures – Insurance

Budget Expenditure	2025-26 Budget (roll-over budget)	2024-25 Budget (Approved)	Increase / (Decrease)
Insurance	\$ 637,794	\$ 612,244	\$ 25,550

- 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 2025-26 insurance budget also reflects \$67,730 for NYS Unemployment Insurance.



2025-26 Budget – Proposed Expenditures – Trans. To Cap.

Budget Expenditure	2025-26 Budget (roll-over budget)	2024-25 Budget (Approved)	Increase / (Decrease)
Transfer to Capital Fund	\$ 300,000	\$ 631,000	\$ (331,000)

- 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 2025-26 proposed project:

Districtwide Lockdown & Emergency Notification Systems

- 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.



2025-26 Budget – Recap

2025-26 Preliminary Budget <i>(roll-over budget)</i>	2025-26 Preliminary Revenue Projections	Current Shortfall – without Assigned Fund Balance	Current Shortfall – with Assigned Fund Balance of \$2,500,000
\$ 93,448,962	\$ 90,626,690	\$ (2,822,272)	\$ (322,272)

Assumptions:

- Maximum allowable property tax levy increase = 3.08% = \$1,615,813
- 3.00% property tax levy increase used in revenue projection = \$1,573,862**
- Increase in State Aid = \$1,020,442
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Open Items:

- Special education annual reviews
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 - Required related services (e.g., OT, PT, Speech, Counseling, 1:1 Aides)
 - Graduating students
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- Final State Aid Figures



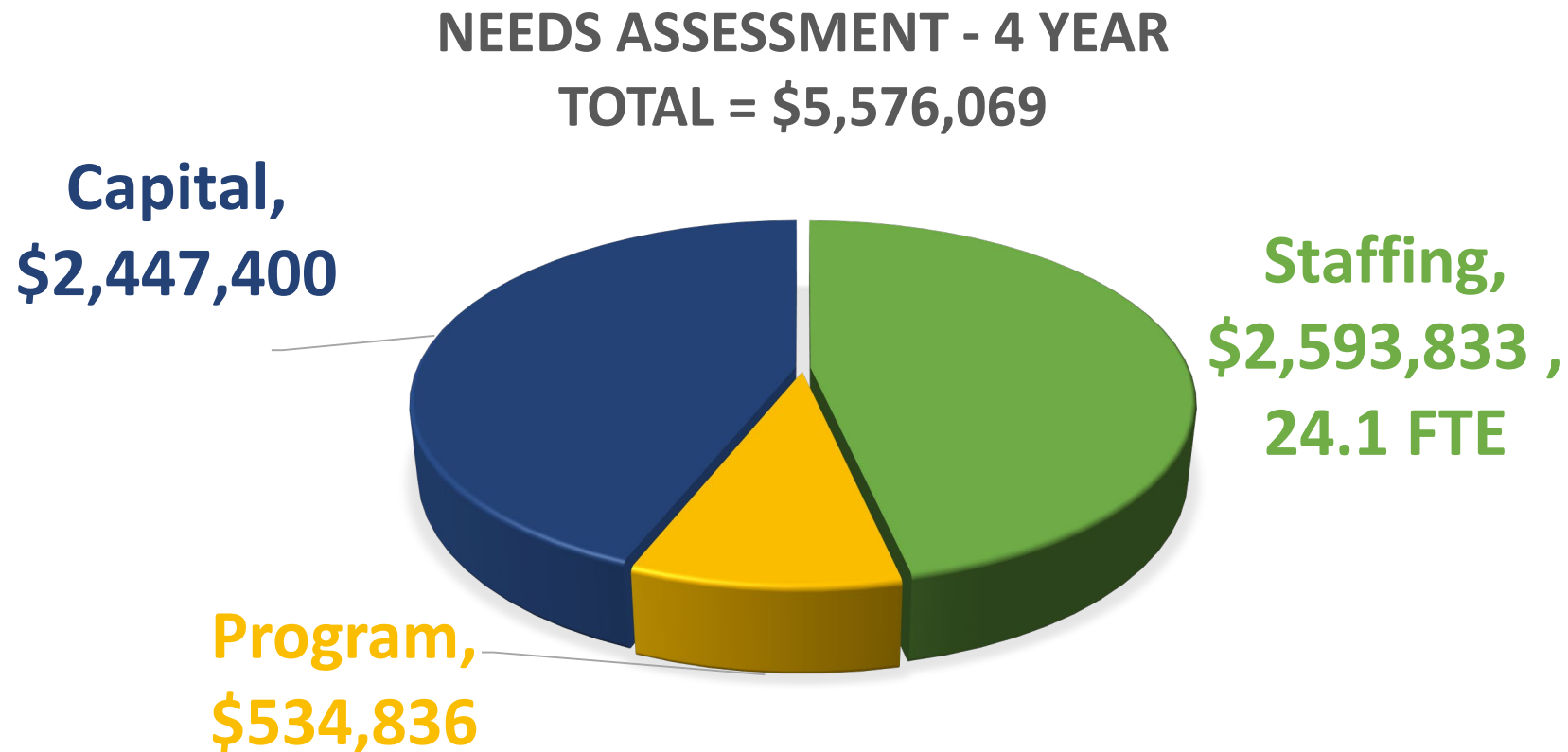
Budget Parameters & Variables: Enrollment

	CCHS	CCMS	CES	WAES	COH	Total Enrollment
Projected 2025-26	1020	923	591	241	238	3013
2024-25	1014	908	596	236	239	2993
2023-24	1025	906	577	239	247	2994
2022-23	1028	895	569	237	242	2971
2021-22	1064	945	533	223	235	3000
2020-21	1114	949	501	236	209	3009
2019-20	1129	938	549	259	226	3101
2018-19	1115	973	519	268	243	3118
2017-18	1108	1019	526	264	239	3156
2016-17	1093	1056	518	267	256	3190
2015-16	1081	1050	535	271	245	3182
2014-15	1080	1054	537	287	239	3197



Needs Assessment – Historical

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



Budget Parameters & Variables:

Historical Tax Levy Data

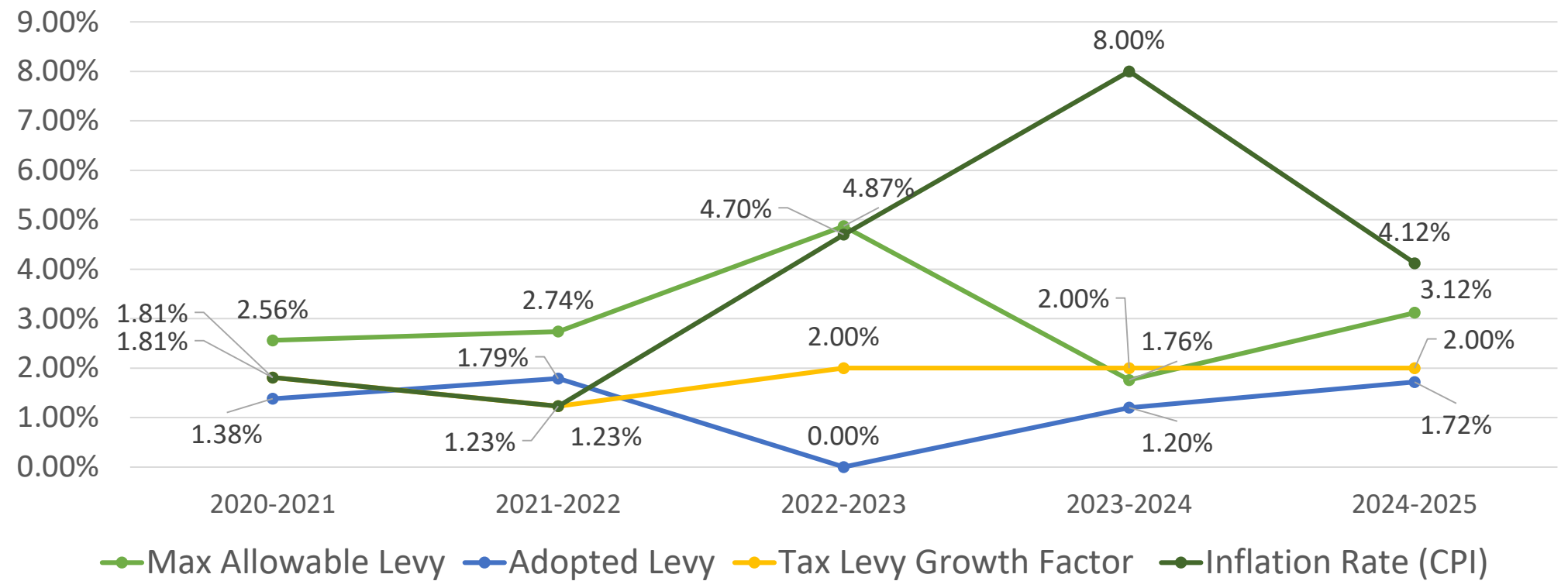
Tax Levy History Data		
Year	Adopted Tax Levy Increase	Maximum Allowable Tax Levy
2024-25	1.72%	3.12%
2023-24	1.20%	1.76%
2022-23	0.00%	4.87%
2021-22	1.79%	2.74%
2020-21	1.38%	2.56%
2019-20	2.24%	2.24%
2018-19	3.16%	3.21%
2017-18	1.74%	1.74%
2016-17	1.50%	1.50%
2015-16	1.88%	2.43%
10-year Average	1.66%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



Budget Parameters & Variables

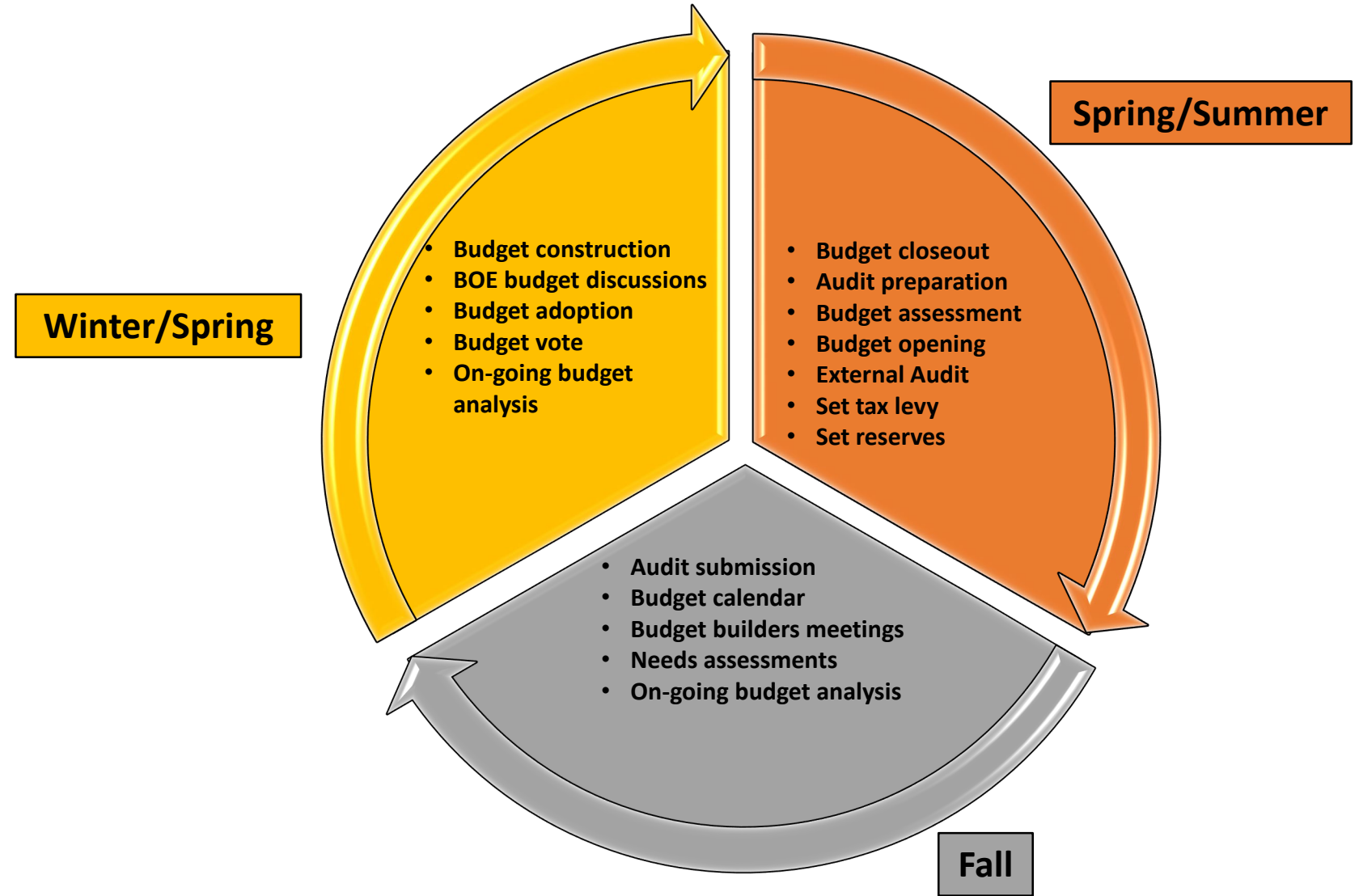
5-Year Tax Levy & CPI Trend

	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 Development Process

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



2025-26 Budget – Next Steps

The 7 R's

- 🌱 Reengage leadership team.
- 🌱 Request more information and require feedback.
- 🌱 Reevaluate and reconsider proposed expenditures.
- 🌱 Redistribute proposed allocations.
- 🌱 Reconcile any discrepancies.
- 🌱 Readjust priorities if necessary.

🌱 Realize Success!



2025-26 Budget Calendar & Questions

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)

