



VIRTUAL TOWN HALL BUDGET MEETING FY25

Monday, May 13, 2024



SUPERINTENDENT'S BUDGET PRIORITIES FY25

- Literacy of all scholars
- Supports for our English Language Learners
- Exceptional Learners



EQUITY IN OUR BUDGET

- Building allocations are an amount per student based on building enrollment
- Reviewing resources available for ELL students, in district programs for special education
- Data driven staffing – specifically in areas of additional support such as AIS staff
- Established staffing for faculty, support staff and administration



Tax Levy Increase – Simple Majority – 3.8% or \$4,225,269

Municipality	FY24 Tax Bill for a House Assessed at \$300k	FY24 Tax Bill for a House Assessed at \$500K	Estimated FY25 Tax Bill for a House Assessed at \$300k	Estimated Tax Bill for a House Assessed at \$500K	Estimated Difference for a House Assessed at \$300K	Estimated Difference for a House Assessed at \$500K
City of Newburgh	\$ 4,439.95	\$ 7,399.92	\$ 4,608.00	\$ 7,680.00	\$ 168.05	\$ 280.08
Town of Newburgh	\$ 4,439.93	\$ 7,399.89	\$ 4,607.51	\$ 7,679.18	\$ 167.58	\$ 279.29
Town of New Windsor	\$ 4,440.00	\$ 7,399.99	\$ 4,609.03	\$ 7,681.72	\$ 169.04	\$ 281.73
Town of Cornwall	\$ 4,440.01	\$ 7,400.02	\$ 4,608.96	\$ 7,681.61	\$ 168.95	\$ 281.58

This equates to approximately \$14/month for a home assessed at \$300K

This equates to approximately \$23/month for a home assessed at \$500K

- Calculation uses 2023-24 Assessed values for each municipality – finalized end of June/July
- Calculation uses 2023-24 Equalization Rates which are set annual by the Office of Real Property Services (NYS)





BIGGEST EXPENSE DRIVERS

- Compensation - Faculty, Staff and Administrator salaries; substitute expense; additional time – This includes ALL positions (teachers, guidance, social workers, psychologists, custodial, support staff, administrators, etc.)
- Employee benefits including retirement system contributions, health insurance, payroll taxes, etc.
- Student Transportation (all elementary students, secondary who are more than 0.5 miles from school, and out of district up to 18 miles)
- Out of district tuition – foster, exceptional learners, charter schools
- Debt service – completed construction and construction work now underway



REVENUE ADJUSTMENTS FOR FY25

- Increase in Foundation Aid of \$3.49M
- State Categorical Aid increases of approximately \$8.5M
- Proposed use of one-time funds (appropriated fund balance and restricted reserves at \$11.37M
- Increase in Interest Earnings of \$2.1M
- Increase in Medicaid Reimbursement of \$250K



Revenue Categories Explained

Local Revenue	Tax Levy, PILOTs, Utility Taxes, Use Fees, Interest Earnings, etc.
State Revenue	State aid including foundation aid, excess cost aid, categorical aids, transportation and building aid, high tax aid, etc.
Federal Revenue	Medicaid reimbursement, other
Appropriated One Time	Appropriated Fund Balance, Restricted Reserves

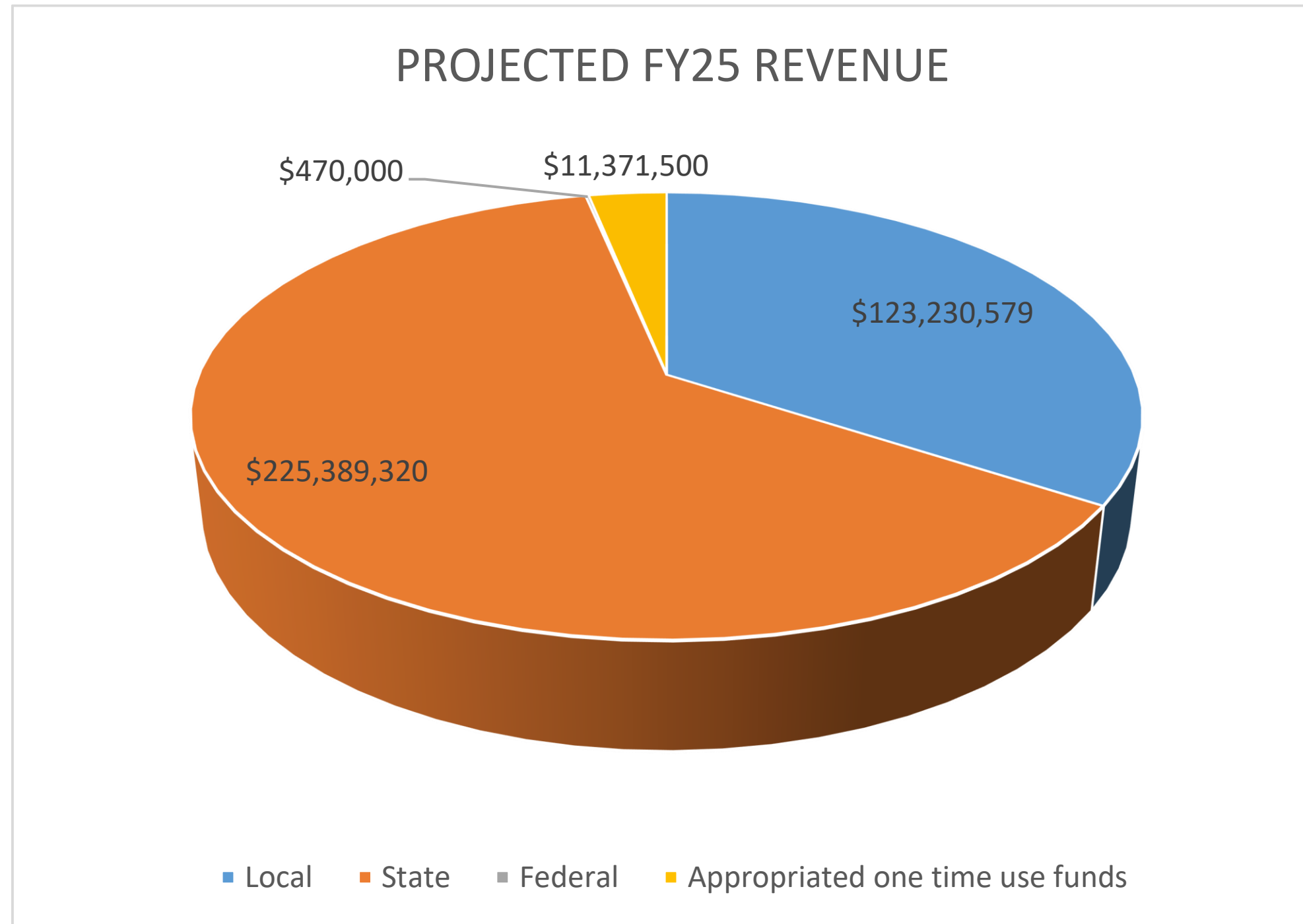


RESTRICTED RESERVES and FUND BALANCE PLANNED USE

		Planned Use	Planned Use	Planned Use	3 Yr Planned Use	Remaining	
Restricted Reserve/Unassigned Fund Balance	Amount	2024-25	2025-26	2026-27	TOTAL	Balance	NOTES
Workers' Compensation Reserve	\$ 9,601,637	\$ 1,000,000	\$ 500,000	\$ 500,000	\$ 2,000,000	\$ 7,601,637	The district has a \$1.1M deductible for each case, so a reserve needs to be maintained to cover these expenses.
Unemployment Insurance Reserve	\$ 1,022,087	\$ 500,000	\$ 100,000	\$ 100,000	\$ 700,000	\$ 322,087	Can only be used to cover actual expenses
Reserve for Employees Retirement Contribution	\$ 2,686,514	\$ 600,000	\$ 500,000	\$ 500,000	\$ 1,600,000	\$ 1,086,514	Use could be increased to balance budget
Reserve for Teachers Retirement Contribution	\$ 4,427,851	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 3,000,000	\$ 1,427,851	Use could be increased to balance budget
Reserve for Employee Post Employment Benefits	\$ 2,746,369	\$ 400,000	\$ 400,000	\$ 400,000	\$ 1,200,000	\$ 1,546,369	Can only be used to cover actual expenses
Unassigned Fund Balance	\$ 13,417,753	\$ 7,871,500	\$ 3,000,000	\$ 2,000,000	\$ 12,871,500	\$ 546,253	
TOTAL	\$ 33,902,211	\$ 11,371,500	\$ 5,500,000	\$ 4,500,000	\$ 21,371,500	\$ 12,530,711	



PROPOSED REVENUE FY25 - \$360.4M



In 2016, NYS changed the STAR exemption program from a credit on a taxpayers individual bill to a payment directly from NYS to the home owner; this results in a continuing decrease in the district's STAR revenue as new home owners are placed into direct payment





PROPOSED REVENUE FOR FY25 – by Code

Description	Revenue 2023-24	Proposed Revenue 2024-25	Change
Real Property Taxes	\$ 101,987,520	\$ 108,182,520	\$ 6,195,000
Other Pmts in Lieu of Tax	\$ 2,333,115	\$ 2,394,914	\$ 61,799
STAR Reimbursement	\$ 8,876,876	\$ 6,907,145	\$ (1,969,731)
Int. & Penal. on Real Pro	\$ 170,000	\$ 150,000	\$ (20,000)
Consumer Utility Tax	\$ 2,150,000	\$ 1,900,000	\$ (250,000)
Other Day School Tuition	\$ 10,000	\$ 6,000	\$ (4,000)
Admissions Fees	\$ 10,000	\$ 10,000	\$ -
Other Charges-Services	\$ 15,000	\$ 15,000	\$ -
Health Srvcs from Oth Dist	\$ 10,000	\$ -	\$ (10,000)
Interest and Earnings	\$ 400,000	\$ 2,500,000	\$ 2,100,000
Rental of Real Property	\$ 27,000	\$ 15,000	\$ (12,000)
Insurance Recoveries	\$ 180,000	\$ 140,000	\$ (40,000)
Refund PY Exp-BOCES Aided	\$ 760,000	\$ 10,000	\$ (750,000)
E-Rate Reimbursement	\$ 300,000	\$ 400,000	\$ 100,000
Other Unclassified Rev.(Spec)	\$ 200,000	\$ 200,000	\$ -
Interfund Revenues	\$ 400,000	\$ 400,000	\$ -
Basic Formula Aid-Gen Aid	\$ 159,165,189	\$ 162,664,901	\$ 3,499,712
Contract for Excellence	\$ 13,569,384	\$ 13,569,384	\$ -
Community Schools Set Aside	\$ 837,244	\$ 837,244	\$ -
Excess Cost Aid	\$ 3,256,792	\$ 4,696,624	\$ 1,439,832
Private Excess Cost Aid	\$ 4,456,811	\$ 4,678,323	\$ 221,512
BOCES Special Svcs Aid	\$ 7,134,621	\$ 11,141,513	\$ 4,006,892
Transportation Aid	\$ 13,267,072	\$ 15,729,578	\$ 2,462,506
Building Aid	\$ 6,922,708	\$ 7,372,393	\$ 449,685
High Tax Aid	\$ 3,600,531	\$ 3,600,531	\$ -
Textbook Aid	\$ 657,643	\$ 656,245	\$ (1,398)
Computer Software Aid	\$ 168,180	\$ 168,151	\$ (29)
Hardware Aid	\$ 208,389	\$ 204,277	\$ (4,112)
Library A/V Loan Program	\$ 70,169	\$ 70,156	\$ (13)
Other Federal Aid	\$ 40,000	\$ 20,000	\$ (20,000)
Medicaid Asst School Age	\$ 200,000	\$ 450,000	\$ 250,000
Appropriated Reserves	\$ 1,300,000	\$ 3,500,000	\$ 2,200,000
Appropriated Fund Balance	\$ 2,759,572	\$ 7,871,500	\$ 5,111,928
TOTAL	\$ 335,443,816	\$ 360,461,399	\$ 25,017,583

- Tax Levy increase for FY25 of 3.8%
- Increase in Foundation Aid of \$3.49M
- Increase in BOCES Special Services and Transportation Aid
- Increase use of restricted reserves and appropriated fund balance (one-time funds)





BUDGET Adjustments – Non Personnel

BUDGET ADJUSTMENTS	AMOUNT
Software Licenses Discontinued	\$ (90,000)
BOCES	\$ (210,000)
Erate local share	\$ (50,000)
Supplies/Travel/Contract Services	\$ (446,500)
TOTAL	\$ (796,500)



BUDGET Adjustments – Staffing by Bargaining Unit

Bargaining Unit	# FTE Currently	# FTE Reduced	% of Total Unit FTE	Notes
CSEA	416	-14.5	-3.49%	GENERAL FUND ONLY - does not include School Lunch, Special Aid or Library Funds
MC	19	-1	-5.26%	GENERAL FUND ONLY - does not include Library or School Lunch Fund; NET Reduction
NSAA	69	-4	-5.80%	*2 AP were grant funded (2 retirements); 2 Directors (1 interim); 1 Supervisor (vacant); <i>added Director of World Languages</i>
NTA	1108.5	-62	-5.59%	
NTA TA	189	-16	-8.47%	Reduced 16 first grade (12 retirements), <i>added 4 SPED for new classes</i>
TOTAL	1801.5	-97.5		

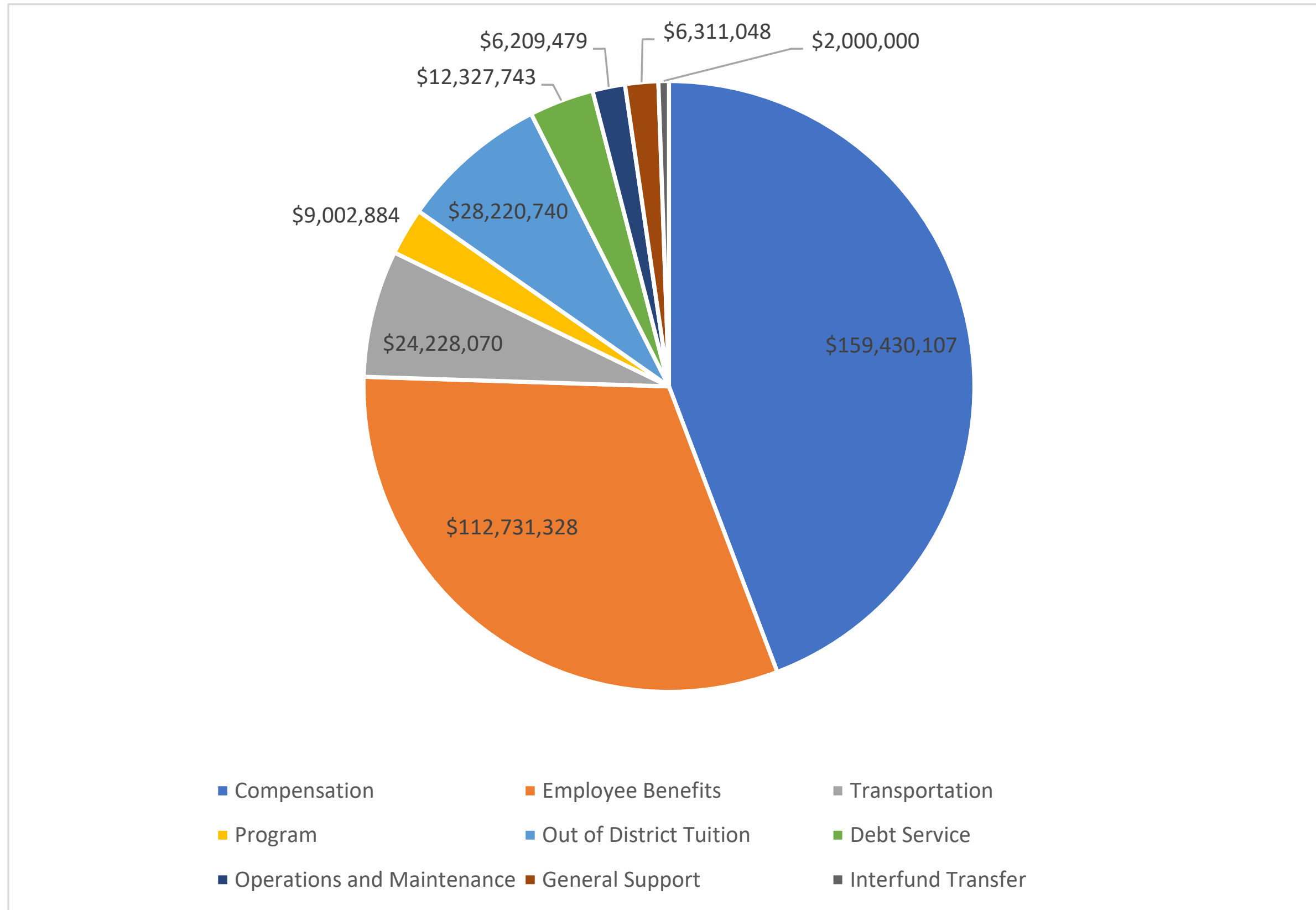
Includes:

- reduction of 97.5 positions mostly via retirement/attrition and vacancies
- Restored Director of Elementary, 2 Music and 1 Art Teachers
- CABINET has 2 retirements and 1 resignation for FY25; net reduction of 1 including the consolidation of C&I into one Associate Superintendent position





PROPOSED BUDGET FY25 – by Category





PROPOSED BUDGET FY25 – by Category

Expense Category	FY25 Budget Amount	NOTES
Compensation	\$ 159,430,107	Base salary, additional time, stipends, etc.
Employee Benefits	\$ 112,731,328	Health Insurance, Retirement System Contributions, Unemployment, Workers Comp, etc.
Transportation	\$ 24,228,070	Contract Transportation, Field Trips, etc.; Reduce Non-Public mileage limit to 15 miles per regulation
Program	\$ 9,002,884	Instructional Materials and Contract Services, Security and SEL supplies, etc.
Out of District Tuition	\$ 28,220,740	BOCES, Private Placement, Charter and Foster
Debt Service	\$ 12,327,743	Bonds and BANS (short term borrowing for construction in progress)
Operations and Maintenance	\$ 6,209,479	Equipment, Supplies, Contract Services, Utilities
General Support	\$ 6,311,048	Legal, Judgments, Board of Ed, Superintendent, Human Resources, Finance, Audit, Insurance, Data Team, Communications, Print Shop and Mailing
Interfund Transfer	\$ 2,000,000	District's share of special aid expenses
TOTAL	\$ 360,461,399	



CONTINGENT BUDGET

- Reduces the total budget by **\$4,225,269** which means a reduction in expenses by this amount

Additional Reductions under Contingent Budget	Amount
Additional Faculty (3 English, 2 AIS/TOSA)	\$ 425,000.00
Additional Instructional Software Licenses	\$ 100,000.00
Instructional Technology Equipment	\$ 1,473,235.00
Additional Reduction in Instructional Classroom Supplies	\$ 183,000.00
Teacher Additional Time	\$ 200,000.00
Administrative Building Subs (sub principal/AP)	\$ 100,000.00
Athletics Funding	\$ 126,000.00
General Support Reduction	\$ 1,338,034.00
Maintenance and Custodial Equipment	\$ 250,000.00
Building based clerical subs	\$ 30,000.00
TOTAL REDUCTIONS	\$ 4,225,269.00



NEXT STEPS

- District will submit all required budget documents to NYSED
- Public Hearing will be held on May 14, 2024 at 7pm
- Annual Vote is May 21, 2024 – polls open from Noon to 9pm



QUESTIONS

EVERY
GOLDBACK
every day



Virtual Town Hall – Questions Submitted in Advance

- Throughout the budget development process, we have provided specific information around the district's finances, use of reserves, state aid, programs offered, expense reductions
- The district provided an opportunity for the community to submit questions in advance of today's Town Hall on the Proposed FY25 budget
- We received 13 questions for community members, students, and faculty/staff; they appear **exactly** as they were submitted online.
- Responses to questions related to FY25 budget are incorporated into this presentation
- Those questions submitted after 4pm on Friday will be responded to during the May 16th Virtual Town Hall



QUESTIONS - FINANCE

1. At one of the meetings it was mentioned by Ms. Rohring I believe, that the district is in a structural deficit, if that is the case, how can the district be in a healthy financial condition without significant layoffs? And how can the district maintain programs, small class sizes, support services, custodial duties, security, clerical, and other functions, if there are layoffs?

The district must begin to right size staffing. Positions have been added with one time funds to support the transition back to in person learning. As we have stated over the past 18 months, these positions were not planned to be sustained after those funds expired. As fiduciary's of the district, we must make sure we evaluate programs and maintain those best supporting our students; use industry standards for staffing ratios in support staff areas; set staffing ratios to inform adjustments to be made.

2. Will school lunches still be free for 2024-2025?

At this time, we anticipate the district will continue to be eligible for the "Community Eligibility Provision" that provides meals for free. The district's operating budget does not support the breakfast/lunch program. This USDA program is almost entirely supported by funds from the Federal Government.

3. As I was going line by line, I noticed that for each dept, there is a BOCES amount. All of them add up to over \$19 million. I was wondering if you could shed light on what these charges are.

Much of this expense is out of district tuition for our high needs, students with disabilities attending specialized programs. The total Proposed Budget for BOCES is \$19.9M, of that \$18.7M is tuition. There are operational platforms in this budget – BoardDocs, OLAS (HR), Actuarial services for the annual external audit, data and technology, and some instructional programs, and officials for our athletics program are paid through this budget.



QUESTIONS - FINANCE

4. The budget shows an increase between 25M and 20.8M based on whether the budget passes or it goes to contingency. Why is the district asking for 6.2M from local taxpayers when you have 19M over last years budget which is a 5.6% increase. Inflation was 4.1% in 2023 and the labor agreement with the NTA was well below the 5.6% increase. *The proposed tax levy increase is \$4.2M. The district has not raised taxes in nine years though expenditures continue to increase annually. Salary increases are a mandated expense once the contract is approved by the BOE, but there are many items that increase each year as we have outlined throughout the budget development process. Tuition for out of district placements, foster and charter schools, utility expenses, employee benefits and district insurance, audit fees, transportation, etc. Many of these **mandated** expenses include by 5% or more annually.*
5. What is the proposed use of the one-time funds of 7.9M and the 3 year amount of 12.5M? This is a large item. *The use of one time funds is a total of \$11.3M including \$7.9M in appropriated fund balance and \$3.4M in restricted reserves. These are a general revenue source for the operating budget. Each source of revenue is not explicitly attached to expenditures with the exception of NYSED categorical aid such as transportation aid, textbook and computer software, building aid.*



QUESTIONS – Human Resources

1. There are several Marked stipends that are new? What are these for? They add up to \$379, 717

Some of the stipends are funded with grant funds are required to implement the grant requirements. Others are associated with additional responsibilities.

2. Why are we hiring staff at higher wages when we can't afford the staff we already have?

Compensation is based on collective bargaining agreements and level of experience. The district considers contract settlements of area districts to make sure we are competitive in compensation to recruit and retain highly qualified staff for our scholars.



QUESTIONS – EXCEPTIONAL LEARNERS

1. Are there any new initiatives or resources being proposed in the budget to better support students with special needs? How does the budget address any potential gaps or areas of improvement in supporting students with special needs, and what strategies are being implemented to address them? *No special education personnel have been reduced from the current proposed budget. In fact we increased related services in speech therapy and physical therapy to address student gaps post-COVID. These positions are supported by the Federal IDEA grant and have no impact on the general budget. We continue to provide targeted PD and curriculum resources to teachers to address learning gaps for students with disabilities through the proposed budget. As we continue to grow our internal exceptional learner programming, we are adding positions in this area including teaching assistants and teacher aides, which are mandatory in nature. Additionally, we have realigned the responsibilities of division leaders. A director of exceptional learners will focus primarily on teaching and learning for our special education students. This position will work between C & I and Exceptional Learners to coordinate professional learning opportunities that continue to focus on evidence-based practices that ensure students with disabilities have equitable access to high quality instruction.*



QUESTIONS – CURRICULUM & INSTRUCTION

1. In reviewing the PowerPoint Presentation about the proposed budget, slide #2 specifically outlines the Superintendent's priorities as being "Literacy of all Scholars" and "Exceptional Learners". I strongly believe these two items go hand in hand. Therefore, why are certain certified literacy/reading teachers being "cut" or removed from elementary school(s) where reading foundations are strongly needed to be built? (I believe this "cut" relates to the budget but cannot find the specific line item to outline.) *Literacy/reading teachers have not been cut. As we prepare for the FY25 school year, we continue to evaluate our Academic Intervention Service model to ensure these resources are utilized equitably, effectively to raise our scholar achievement.*



QUESTIONS – CURRICULUM & INSTRUCTION

2. Why aren't more webinar and virtual conference options looked into for staff development? More individuals/teachers/staff/ faculty can access webinars and be provided training than at in person conference half way across the country. Going forward, to save money, are webinar and virtual conferences always going to be researched/looked into?

Some of the programs we implement in our district are supported by mandated PD that is offered at locations we cannot dictate. Webinars and virtual conferences are convenient and accessible- and should complement staff development rather than replace in person PD. Conferences provide a unique opportunity for networking and collaboration that simply can't be replicated in a virtual setting. Educators can engage in face-to-face discussions, share ideas, and build relationships with colleagues from diverse backgrounds and experiences. These interactions often lead to valuable insights and partnerships that enhance professional growth and development. In person conferences are immersive learning experiences that go beyond passive participation in webinars. Through hands-on workshops, interactive presentations, and site visits, educators can gain practical skills and knowledge.

3. If we do make these budget cuts what will happen to music program? The drama program. How many kids per teacher in each classroom? Will our students that have learning difficulties be more in packed because of the TA shortage? If so how do you as a educator close that gap?

Theater and visual arts programs have not been a part of any conversation related to budget cuts. The current music program will be maintained. Class sizes will be consistent will limits established in the teacher's contract and the ratios that best support our students. The district is realigning its instructional support resources based on student need.



QUESTIONS – CURRICULUM & INSTRUCTION

4. In what way(s) does the proposed budget support professional development in the science of reading? Does the budget allocate monies for curricular materials that are research based in the area of reading? If so, which materials will be purchased? How will monies allocated support all scholars (preK-12, ENL, SWDs) to become proficient readers and mathematicians using research based materials? Please be specific. Will monies be used to address the woeful shortage of providers for preschool students with disabilities? *As mentioned one of the Superintendents top priorities is Literacy for all. Included in this priority is our intentional focus on high quality resources and professional development that will address the needs of our students. Additionally, we have been piloting iReady Classroom Math which is aligned to the next Gen learning standards. Literacy and Math PD will be prioritized in the upcoming school year. Currently, the county is responsible for providing these individuals, but the district has started to work with NYSED around this need.*
5. If Budget is voted down and has to go to Contingency, what will the actual items of the \$126,000 reduction in Athletics be? *This would primarily be athletics equipment*
6. In reviewing the budget, Field Trips for NFA West for the 2024-2025 school year are projected to be \$25,000 higher than last year... what trip/trips are causing such a large increase? Why is the increase for this school so large in comparison to the other school locations? In addition, why aren't school class trips taken to the NFA Pool and the NFA Planetarium? *NFA West has a weekly internship shuttle for the students. This cost was not associated with the building correctly in the past, but is for FY25 and includes the annual increase for transportation expenses. We will review the opportunity for our students to go to the planetarium*
7. Seems like there should be teachers for the scholars of the district, you can't cut those positions, however there may need to be a cut in upper level positions. *The district will continue to go through a right-sizing to ensure we are operating in a sustainable manner for our scholars*