BoE Budget Presentation

Executive Budget - State Aid
23-24 Enrollment & Staffing
Tax Cap Compliance

Feb 12, 2024

Executive Budget, 1-16-24 UPDATE

Revenues - Transition adjustment applied to Foundation Aid

In an effort to close a $4.3 B deficit, New York Gov. Kathy Hochul's state budget proposes to remove the "Save or Hold Harmless" provision that ensures school districts receive at least as much state funding as the previous year.

This Transition Adjustment is designed to align District's funding as per the Foundation Aid formula which is based on enrollment and income & wealth indicators.

State Aid Planning says, "Almost half the districts (336 of 673) saw the Transition Adjustment applied to their Foundation Aid calculation."

Revenues - Transition Adjustment applied to Foundation Aid

24-25 Executive Budget Foundation Aid Projection			
	Calculation	24-25 Foundation Aid	Difference
23-24 Foundation Aid	4,995,363		4,995,363
Formula Foundation Aid	**3,155,558**	**3,155,558**	
Save Harmless Provision	1,839,805		
24-25 Transition Adjustment	**919,903**	**919,903**	
24-25 Foundation Aid		4,075,461	4,075,461
Difference			(919,902)

Note: The 24-25 year one reduction is only 50% of the total. Rest would be 25-26.

To address this issue:

- Advocacy:
  - New York State School Boards Association
  - The Council of School Superintendents
  - New York State School Business Officials
  - Orange County School Boards
  - Senator Skoufis Office
  - Assemblyman Karl Brabenec
  - New York Association for Pupil Transportation

Real Property Tax Levy Limit Compliance

Aka “Tax Cap”

What is our Real Property Tax Levy Limit?

With some exceptions, the State's Property Tax Levy Limit restricts the amount school districts can increase property taxes to the lower of:

- two percent; or
- the rate of inflation, currently 4%

Plus a local Tax Base Growth Factor

Increase due to Inflation - Capped at 2%	2.00%
Tax Base Growth Factor	1.0027

School Boards, citizens and the Office of the New York State Comptroller (OSC) play important roles in the process.

- Schools must report to OSC:
  - the information necessary to calculate their tax levy limit; and
  - whether they plan to stay within the Tax Levy Limit.
- Voters in school districts can override the cap with a 60% vote.

On the Agenda - Property Tax Levy Limit

Real Property Tax Levy - Prior Year	17,494,850	
Increase due to inflation	476,618	2.72%
Tax Levy Limit	17,971,468	
Available carryover from prior year(s) & Exclusion	270,121	
Maximum Allowable Tax Levy	18,241,589	4.27%

Tax Exemptions

Tax Exemption Update

Current:

- Senior Citizen Tax Exemption
- Alternative Veterans' Exemption
- School Tax Relief Program (STAR)

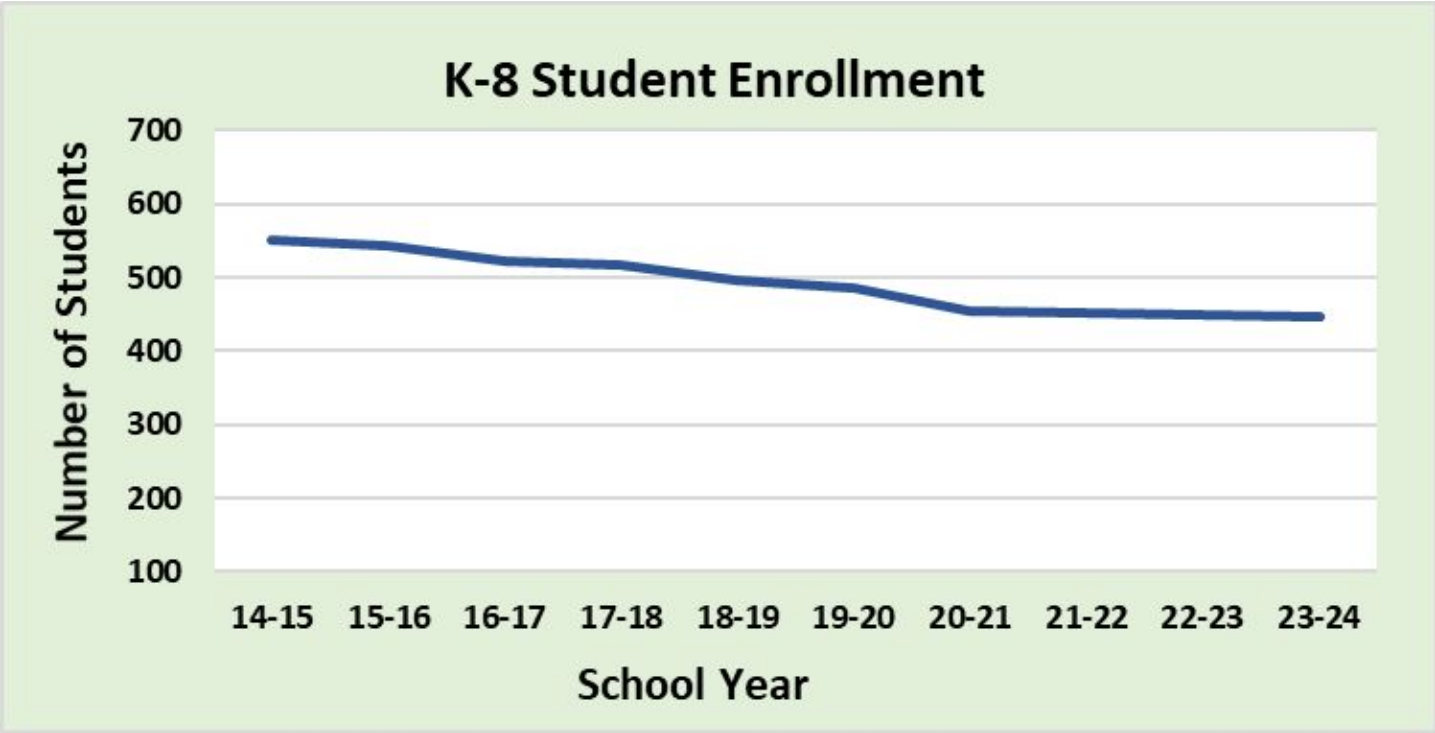
On Tonight's Agenda:

- NY Real Property Tax Law (RPTL) § 466-a Partial Exemption on Real Property Owned by Qualified Volunteer Firefighters & Ambulance Workers
- NY Real Property Tax Law (RPTL) § 485-b Real Property Tax Exemption/Tax Incentive for Businesses outside NY City (1976)

Current Enrollment & Staffing

2023-24

K-8 District Enrollment



Total K-8 Students = 446

Student Enrollment K-8 22-23

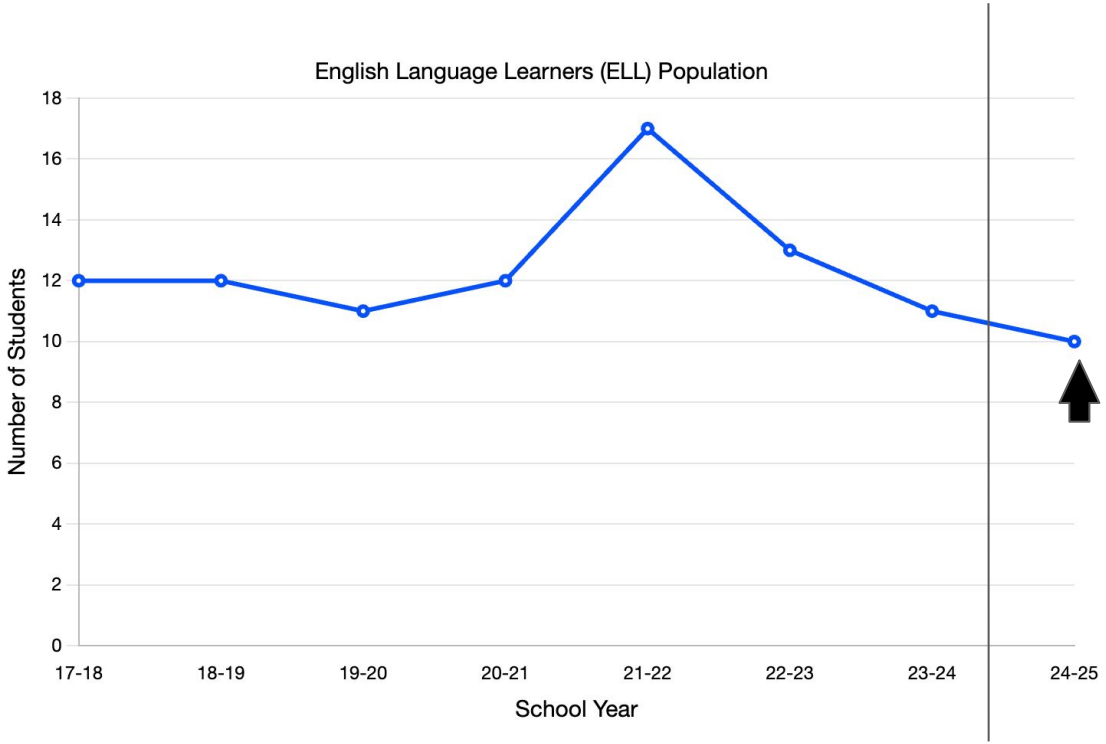
	K-8 In-District	Out of District SPED K-8	K-12 Private	K-12 Home School	Total
UPK	20				20
K	42	2	0	0	44
1	54	1	0	0	55
2	43	4	2	0	49
3	32	0	1	5	38
4	43	4	3	1	51
5	49	1	3	1	54
6	43	1	0	4	48
7	54	0	0	2	56
8	66	1	4	1	72
K-8 Totals	446	14	13	14	487

High School Enrollment 23-24

Grade	Warwick	Chester	Out of District	HS Private	HS Home School	Total
9	41	3	3	1	2	50
10	58	9	1	4	3	75
11	49	6	4	3	3	65
12	53	9	1	1	1	65
Total Enrollment	201	27	9	9	9	255

Total K-12 Resident Students = 742

English Language Learners (ELL) Population as of 2/24



(projected based on current enrollment; will likely be higher based on needs of new registrants and/or incoming kindergartners)

Once NYSESLAT scores are in & kindergarten screening, we will have a better idea of numbers. These will not be available until **after budget season**.

Special Education Demographics & Placements 23-24

as of 2/24

Demographics	504	IEP District	IEP Out of District Or Homebound/Home School
K-8 Students	29 Students	64 Students	14 Students
Chester	3 Students	7 Students	6 Students
Warwick	18 Students	27 Students	7 Students

Special Education Enrollment 23-24 as of 2/24

Grade	Homebound/Home school	Out of District	In-District	
K		2	5	3 teachers
1		1	4	
2		3	8	
3			5	
4	1	3	4	3 teachers
5		1	7	
6		1	6	4 teachers
7			12	
8	1	1	13	
Total:	2	12	64	

GWL 23-24 Special Education Continuum of Services

	Related Services Only	Consultant Teacher Stand Alone w/without Related Svc.	Resource Room Stand Alone w/without Related Svc.	Consult Teach And Resource Room w/without Related Svc.	Integrated Co-Teach w/without Related Svc.	Special Class Partial Day w/without Related Svc.	Special Class All Day (integrated lunch/recess/specials) w/without Related Svc.	Special Class Skills Support (in addition to regular programming)
K	X						X	
1			X			X	X	
2		X	X	X			X	
3		X	X	X				
4				X		X		X
5					X	X		X
6					X	X	X	X
7					X	X	X	X
8					X	X	X	X

Special Education Teachers	10
OT/PT	1 OT, .5(PT contracted)
Speech	0.6 , 1 F/T
School Psychologist	2
Nurse	2
Teaching Assistants	7 TA's
ELL Teacher	1 F/T, 0.5 = 1.5 total

Elementary School Staffing *As of 2/24

Elementary Teachers	12
Spanish	1
RTI	2
Physical Education	1
Art	1
Music	0.6
PLTW	1
Library Media Specialist	0
Guidance Counselor	1
Teaching Assistants	6
Teacher Aide	0
Recess Aides	3 P/T

Middle School Staffing *As of 2/24

Elementary Teachers	8	**7th & 8th ELA**	2
LEAP/ PLTW	1	**7th & 8th Math**	2
Music	0.4 , 1	**7th & 8th Science**	1
Art	1	**7th & 8th Social Studies**	1
Physical Education	2	**RtI**	1
Library Media Specialist	1	**Teaching Assistants**	1
Spanish	2	**Teacher Aide**	0
PLTW	1	**Recess Aides**	4 P/T
Guidance Counselor	1	**K-8 TOSA**	1

Thank You


A Community That Works
Greenwood Lake UFSD
Learns & Succeeds Together