

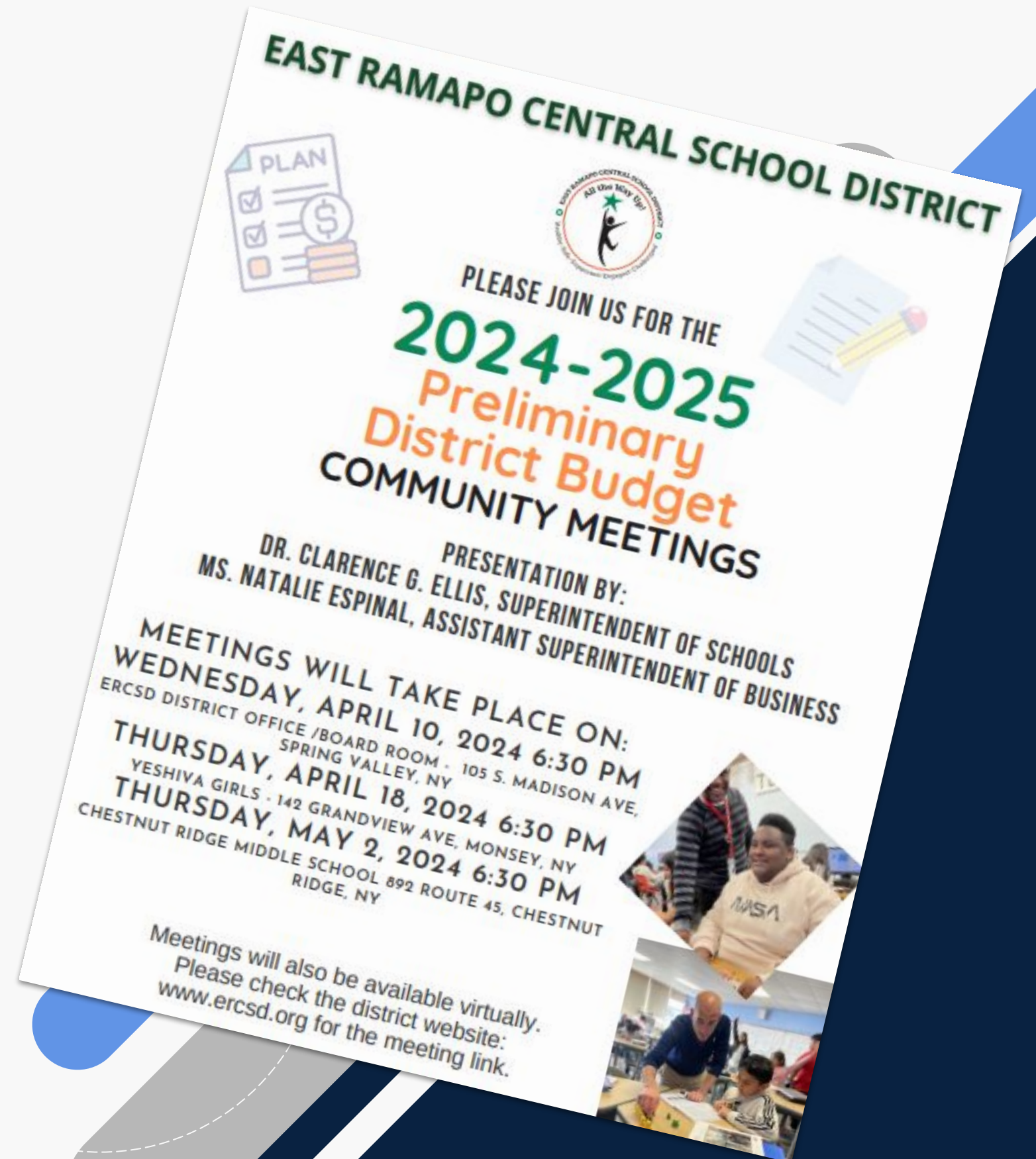
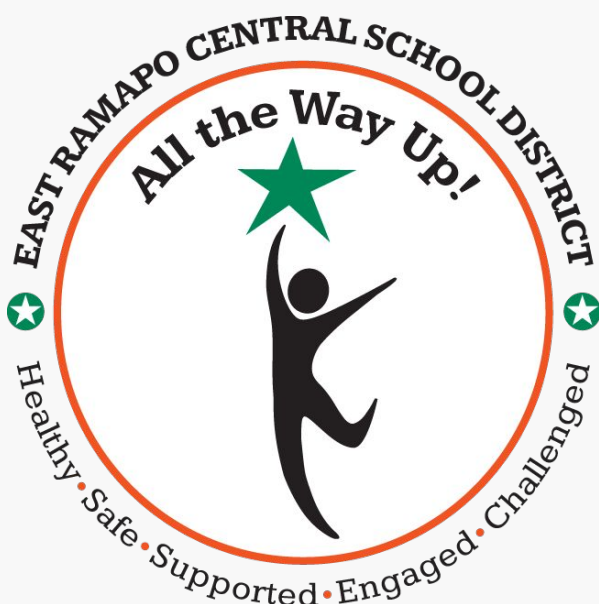
East Ramapo Central School District

School District

2024-2025

Proposed District Budget Community Meetings

Thursday, May 2, 2024
6:30pm



Dr. Clarence G. Ellis, Superintendent of Schools
Natalie Espinal, Assistant Superintendent for Business



◆ Our Mission

As a unified community, the East Ramapo Central School District is committed to educating the whole child by providing a healthy, safe, supportive, engaging and challenging learning environment.

◆ Our Vision

We will become proficient in all that we do.

5

GOALS

1. Success in the Early Years
2. Healthy, Safe, Supported, Engaged, and Challenged
3. Motivated, Confident, Empowered Critical Thinkers
4. Mastery of Academic Subjects and the Arts
5. High School Graduation and Readiness for College and Careers

3

COMMITMENTS

Academics/Instructional
Social Emotional Learning
Operations

The Basics





Budget Decision Making Framework

“Is it Good for Kids?” is the guiding question that encapsulates the principles below used to frame discussions and decision making for budgetary recommendations:

- **Prioritize students** and student learning;
- **Remain aligned** to the East Ramapo Central School District Strategic Academic Plan, mission, vision, listed priorities, core beliefs, and to our critical role in the community;
- **Maintain equitable access** to quality public education for all students;
- **Prioritize** equity, diversity, and inclusion in discussions and when building consensus;
- **Protect** East Ramapo’s strengths and long-term viability to establish fiscal solvency;
- **Comply** with federal and state mandates; and,
- **Fulfill** contractual obligations.





Understanding Revenue Sources



State Funding

State governments provide significant funding to school districts, often based on student enrollment and needs.



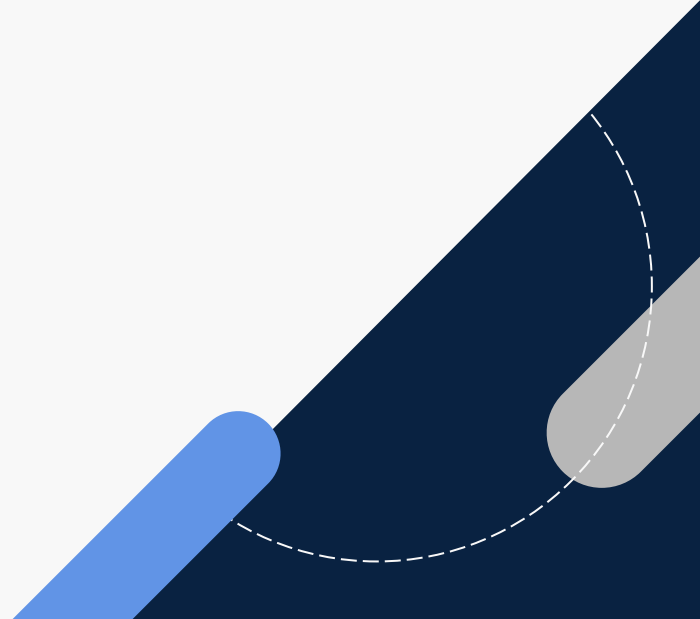
Local Funding

Property taxes paid by homeowners and businesses are the primary source of local funding for schools, providing stability and flexibility.



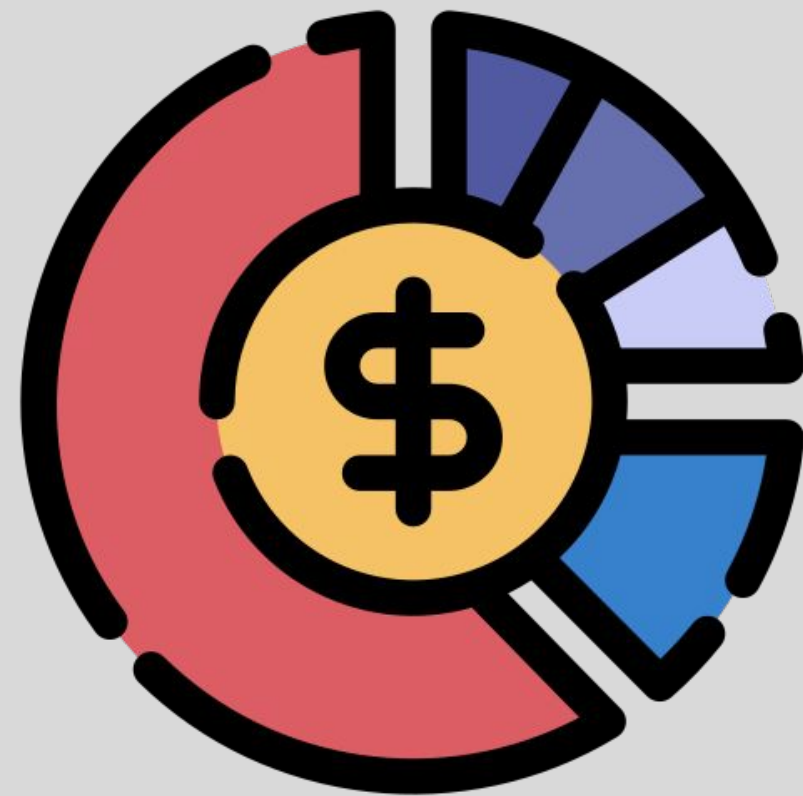
Federal Funding

Federal programs like Title I support schools serving low-income communities and students with special needs.



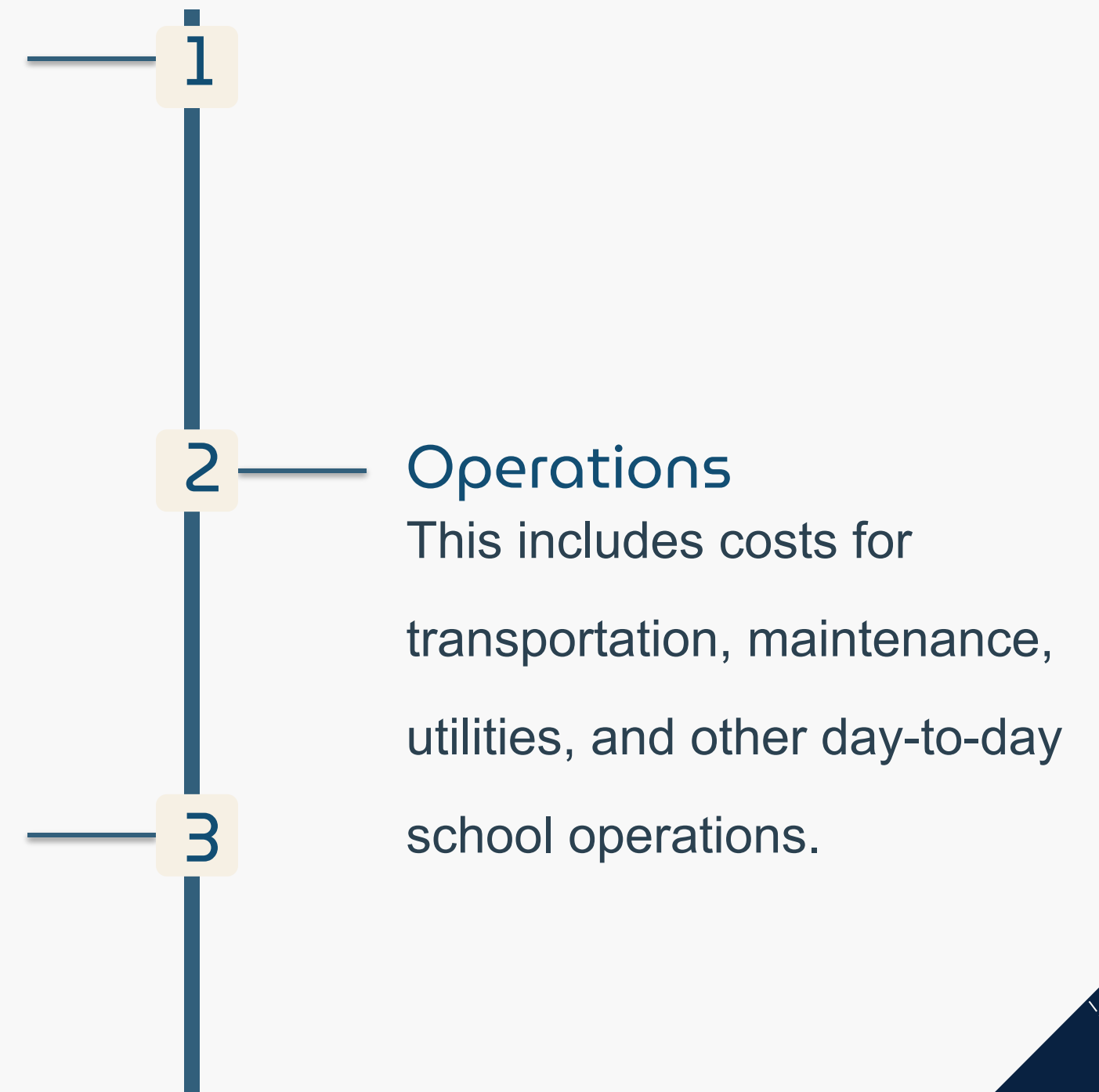


Breakdown of Expenditures (Spending)



Instruction
The largest portion of the budget goes towards teacher salaries, classroom resources, and curriculum development.

Administration
Funding is allocated for district leadership, human resources, and other central office functions.



East Ramapo
Central School District

Proposed Strategic Budget

2024-2025



2024-2025 PROPOSED BUDGET



- State Aid Analysis
- Tax Levy
- Proposed Revenue Budget
- Revenue Considerations



Proposed Expenditures

- Proposed Expenditure Budget
- Expenditure Considerations
- Budget Efficiencies



In Addition...

- Contingency Budget
(will require the additional use of restricted reserves)



Assumptions & Considerations

Revenue



Tax Levy Limit Calculation - submitted to OSC 3/1/24



2024-2025

EAST RAMAPO CENTRAL SCHOOL DISTRICT	
DUE MARCH 1, 2024	
2024-2025 TAX LEVY LIMIT CALCULATION (Preliminary)	
(Real Property Tax Cap)	
Must submit before 3/1/24	
PRIOR YEAR TAX LEVY	\$154,490,227
<i>Multiply by:</i>	
TAX BASE GROWTH FACTOR	1.0172
	\$157,147,459
<i>Adjusted Tax Levy:</i>	
ADD PRIOR YEAR PILOTS	\$252,602
LESS PRIOR YEAR EXEMPTIONS (CAP. LEVY)	\$2,879,652
ADJUSTED PRIOR YEAR LEVY	\$154,520,409
<i>Multiply by:</i>	
ALLOWABLE GROWTH FACTOR	1.02
Tax Levy including Growth Factor:	\$157,610,817
LESS PILOTS FOR COMING YEAR	\$252,602
ADD AVAILABLE CARRYOVER FR 6/30/23	\$2,379,882
TAX LEVY LIMIT (before exclusions)	\$159,738,097
EXCLUSIONS(TRS,CAP. LEVY)	\$3,059,206
MAXIMUM ALLOWABLE LEVY	\$162,797,303
MAXIMUM LEVY AMOUNT INCREASE	\$8,307,076
TAX CAP	5.38%

The 2024-2025 preliminary budget assumptions reflects a levy increase of

\$3,074,356

1.99%

Based on the NYS Office of the State Comptroller's formula, the district board can opt to increase the tax levy by up to

\$8,307,076

Increase in comparison to the prior years levy by



5.38%

*Any increase to the Tax Levy is subject to 50% +1 voter approval.

Super majority voter approval (over 60%) is required if district proposes an increase over the tax cap.

Tax Comparisons

EAST RAMAPO CENTRAL SCHOOL DISTRICT TAX COMPARISON

	Actual <u>2018-2019</u>	Actual <u>2019-2020</u>	Actual <u>2020-2021</u>	Actual <u>2021-2022</u>	Actual <u>2022-2023</u>	Actual <u>2023-2024</u>
Budgeted Tax Levy	\$ 151,461,007.00	\$ 154,490,227.00	\$ 154,490,227.00	\$ 154,490,227.00	\$ 154,490,227.00	\$ 154,490,227.00
Assessed Value						
Ramapo	\$ 1,084,179,966.00	\$ 1,131,777,249.00	\$ 1,131,777,249.00	\$ 1,131,777,249.00	\$ 1,131,777,249.00	\$ 1,150,232,506.00
Clarkstown	\$ 322,013,644.00	\$ 322,013,644.00	\$ 322,013,644.00	\$ 322,013,644.00	\$ 322,013,644.00	\$ 336,479,474.00
Haverstraw	\$ 441,169,788.00	\$ 444,978,334.00	\$ 446,052,419.00	\$ 443,793,788.00	\$ 443,399,400.00	\$ 442,093,077.00
		\$ 1,870,260,347.00	\$ 1,887,355,802.00	\$ 1,899,949,339.00	\$ 1,910,170,293.00	\$ 1,928,805,057.00
Tax Rate	119.958121					115.897903
Ramapo		120.010303	118.537247	117.596636	116.511111	115.897903
Clarkstown	45.317512	46.403984	45.582054	44.403870	44.376738	40.638284
Haverstraw	15.199123	16.041940	16.431190	16.907006	16.878385	16.092204
Equalization Rate						
Ramapo	0.1190	0.1160	0.1144	0.1146	0.1030	0.0851
Clarkstown	0.3150	0.3000	0.2975	0.3035	0.2705	0.2427
Haverstraw	0.9392	0.8678	0.8253	0.7971	0.7112	0.6129

DECREASE IN TAX RATE



Estimated Tax Impact

Estimated 2024-2025 Tax Rate Impact with Levy @ \$157,564,583 (1.99% increase)					
	Effective Market Value	Assessed Value	Change in Tax Rate (Per Thoudsand)	1.99% Levy Increase	
				Monthly	Yearly
Town of Clarkstown	\$450,000	\$105,660	\$0.83	\$7.31	\$87.70
	\$500,000	\$117,400	\$0.83	\$8.12	\$97.44
	\$550,000	\$129,140	\$0.83	\$8.93	\$107.19
	\$700,000	\$164,360	\$0.83	\$11.37	\$136.42
Town of Haverstraw	\$300,000	\$174,780	\$0.34	\$4.95	\$59.43
	\$350,000	\$203,910	\$0.34	\$5.78	\$69.33
	\$400,000	\$233,040	\$0.34	\$6.60	\$79.23
	\$700,000	\$407,820	\$0.34	\$11.55	\$138.66
Town of Ramapo	\$500,000	\$42,550	\$2.30	\$8.16	\$97.87
	\$550,000	\$46,805	\$2.30	\$8.97	\$107.65
	\$600,000	\$51,060	\$2.30	\$9.79	\$117.44
	\$700,000	\$59,570	\$2.30	\$11.42	\$137.01

* The tax rates are based on if the current assessed value by each of the town assessors.

Above is based on 2024 estimated assessed values and equalization rates as of 4.10.24

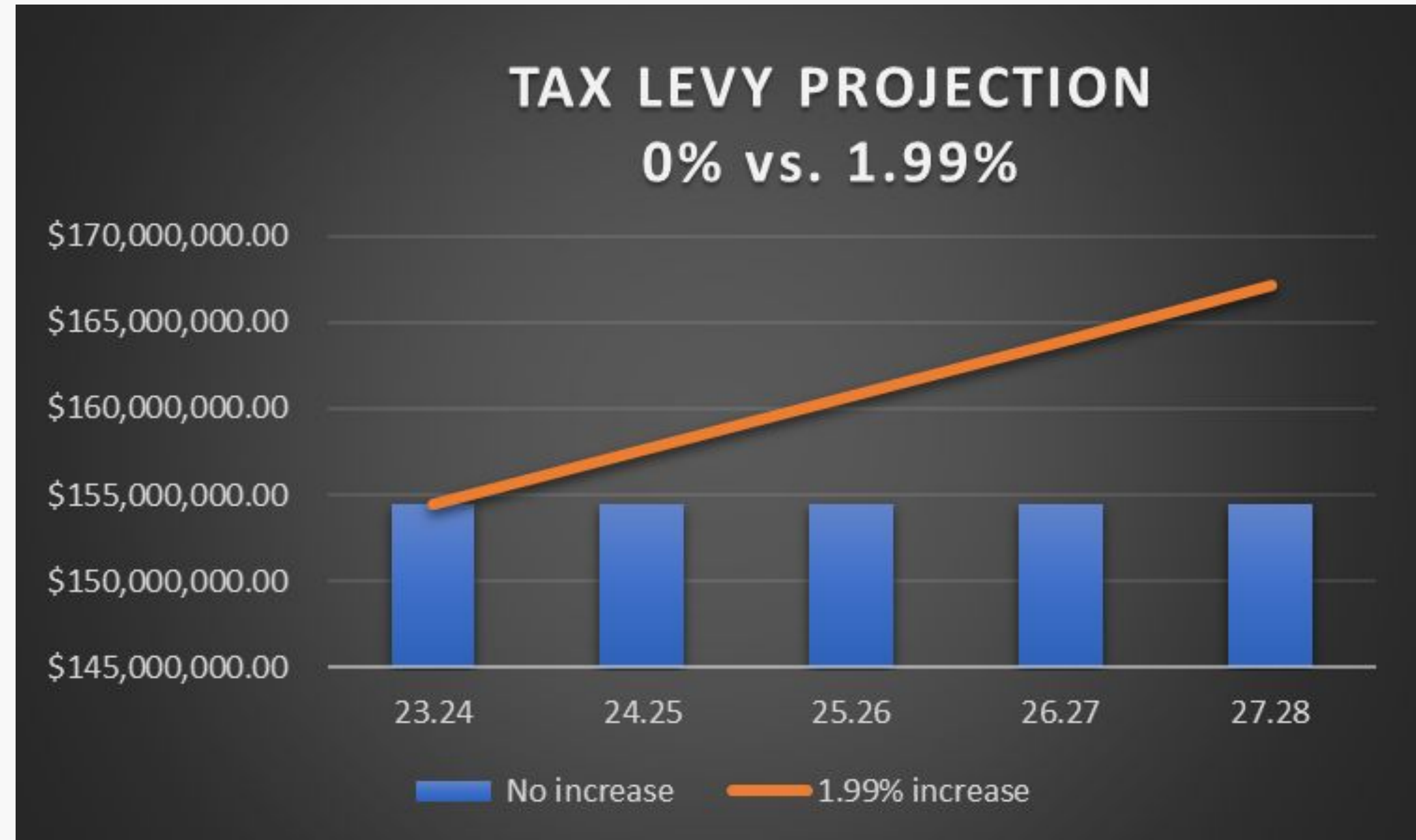
EQUALIZATION RATE

Town of Clarkstown	0.2348
Town of Haverstraw	0.5826
Town of Ramapo	0.0851 (2023 information)

(Data from each town assessor and orpts)

Implications of passing the proposed budget

- **Better base:** for restoring and building instructional programs in future years
- **Community wide success:** grow productive members of the community
- **JUST THINK:** How did you get to where you are today?



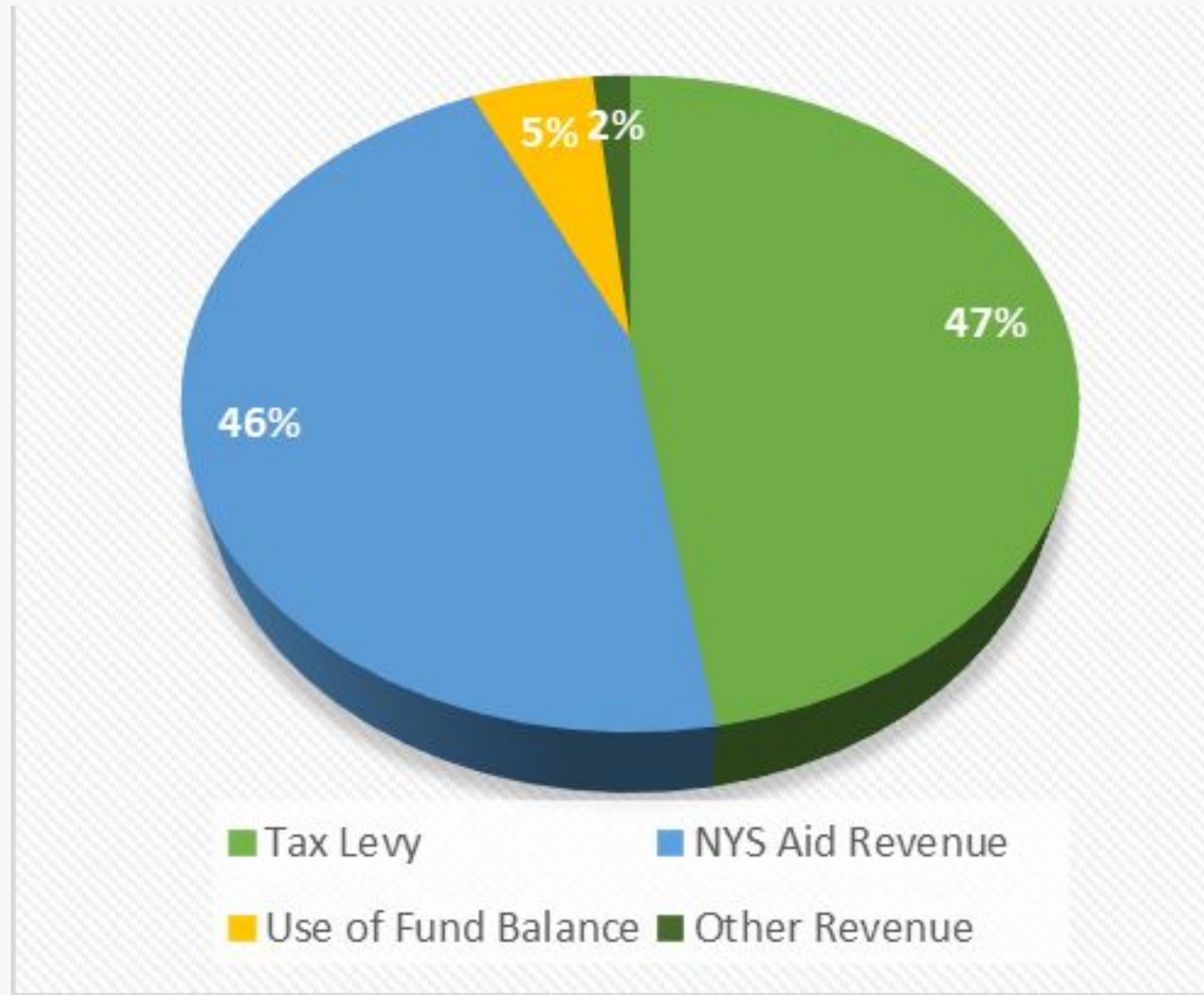
Proposed Revenues



EAST RAMAPO CENTRAL SCHOOL DISTRICT PROPOSED 2024-2025 REVENUE BUDGET 1.99% tax levy = tax levy increase of \$3,074,356					
	2024 - 2025	2024 - 2025	2023 - 2024	23/24 to 24/25	23/24 to 24/25
	Executive Proposal (1.16.24)	Legislative Enacted Budget (4/16/24)			
Description	Original Estimated Budget	Revised * Estimated Budget (5.7.24)	Adopted Revote Budget	\$ Change	% Change
Tax Levy	\$ 157,564,583	\$ 157,564,583	\$ 154,490,227	\$ 3,074,356	1.99%
NYS Aid Revenue *	\$ 149,105,624	\$ 151,188,347	\$ 134,335,929	\$16,852,418	12.54%
PILOTs	\$ 252,602	\$ 252,602	\$ 252,602	\$ -	0.00%
Health Services	\$ 150,000	\$ 150,000	\$ 350,000	\$ (200,000)	-57.14%
Non-Resident, Foster, OPWDD Tuition	\$ 1,403,000	\$ 1,403,000	\$ 1,403,000	\$ -	0.00%
Chapter Tuition - STAC	\$ 500,000	\$ 500,000	\$ 500,000	\$ -	0.00%
BOCES Refund for Prior Year Surplus	\$ 500,000	\$ 500,000	\$ 700,000	\$ (200,000)	-28.57%
Workers Comp & Ins. Reimbursement	\$ 93,318	\$ 93,318	\$ 93,318	\$ -	0.00%
Medicaid	\$ 800,000	\$ 800,000	\$ 1,120,000	\$ (320,000)	-28.57%
Use of Facilities	\$ 180,631	\$ 180,631	\$ 157,631	\$ 23,000	14.59%
Interest & Misc Revenue	\$ 1,500,000	\$ 1,500,000	\$ 2,150,000	\$ (650,000)	-30.23%
Interfund Trans. for Debt Svs	\$ 53,055	\$ 53,055	\$ 53,055	\$ -	0.00%
Appropriated Fund Balance *	\$ 18,020,846	\$ 17,696,449	\$ -	\$17,696,449	
Use of Restricted Funds - Reserve Funds (ERS) *	\$ 1,758,326	\$ -	\$ -	\$ -	
TOTAL Estimated Revenue	\$ 331,881,985	\$ 331,881,985	\$ 295,605,762	\$36,276,223	12.27%
* The revised estimated revenues reflect an increase in \$2,082,723 from the original State Aid amount. Due to this increase in State Aid, the district has reduced reliance on Fund Balance and Reserve funds. The total estimated revenue budget remains the same.					

Revenue Assumptions

2024-2025



- **Tax Levy:** Board proposed a tax levy to increase of 1.99% or approximately \$ 3 million.
- **State Aid** State Aid will increase by \$16.8 million (per Legislative Enacted budget dated 4.16.24)
- **Other revenue** likely to decrease (includes interest, use of facilities, and other medical billing)
- **Revenue Shortfall-** Board proposed using \$17.6 million of fund balance to cover revenue shortfall.





Assumptions & Considerations

Expenditures



Proposed Expenditures

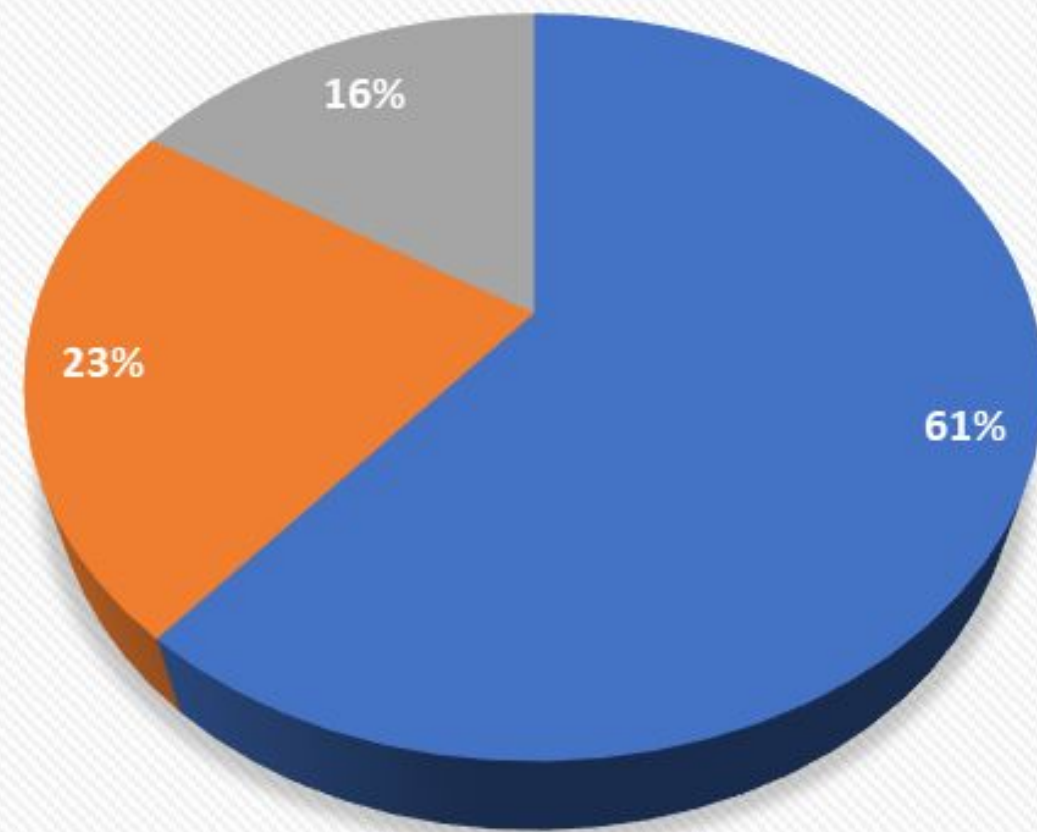
2024-2025



EAST RAMAPO CENTRAL SCHOOL DISTRICT				
PROPOSED 2024-2025 EXPENDITURE BUDGET				
	2025	2024	\$ Change	% Change
Salaries	\$ 136,189,319	\$ 114,202,746	\$ 21,986,573	19.25%
Benefits	66,416,716	57,575,833	8,840,883	15.36%
Materials and Equipment	4,910,358	4,962,817	(52,459)	-1.06%
Contractual and Other	40,034,037	40,767,636	(733,599)	-1.80%
Contractual -Legal	1,262,500	2,168,301	(905,801)	-41.77%
Contractual -Transportation	76,025,817	62,787,869	13,237,948	21.08%
Debt Services	6,493,238	5,782,963	710,275	12.28%
Transfer to Capital (H)		6,357,597	(6,357,597)	-100.00%
Transfer to Special Aid Fund (F)	550,000	1,000,000	(450,000)	-45.00%
Total Proposed Expense	\$ 331,881,985	\$ 295,605,762	\$ 36,276,222	12.27%

Expenditure Assumptions

2024-2025



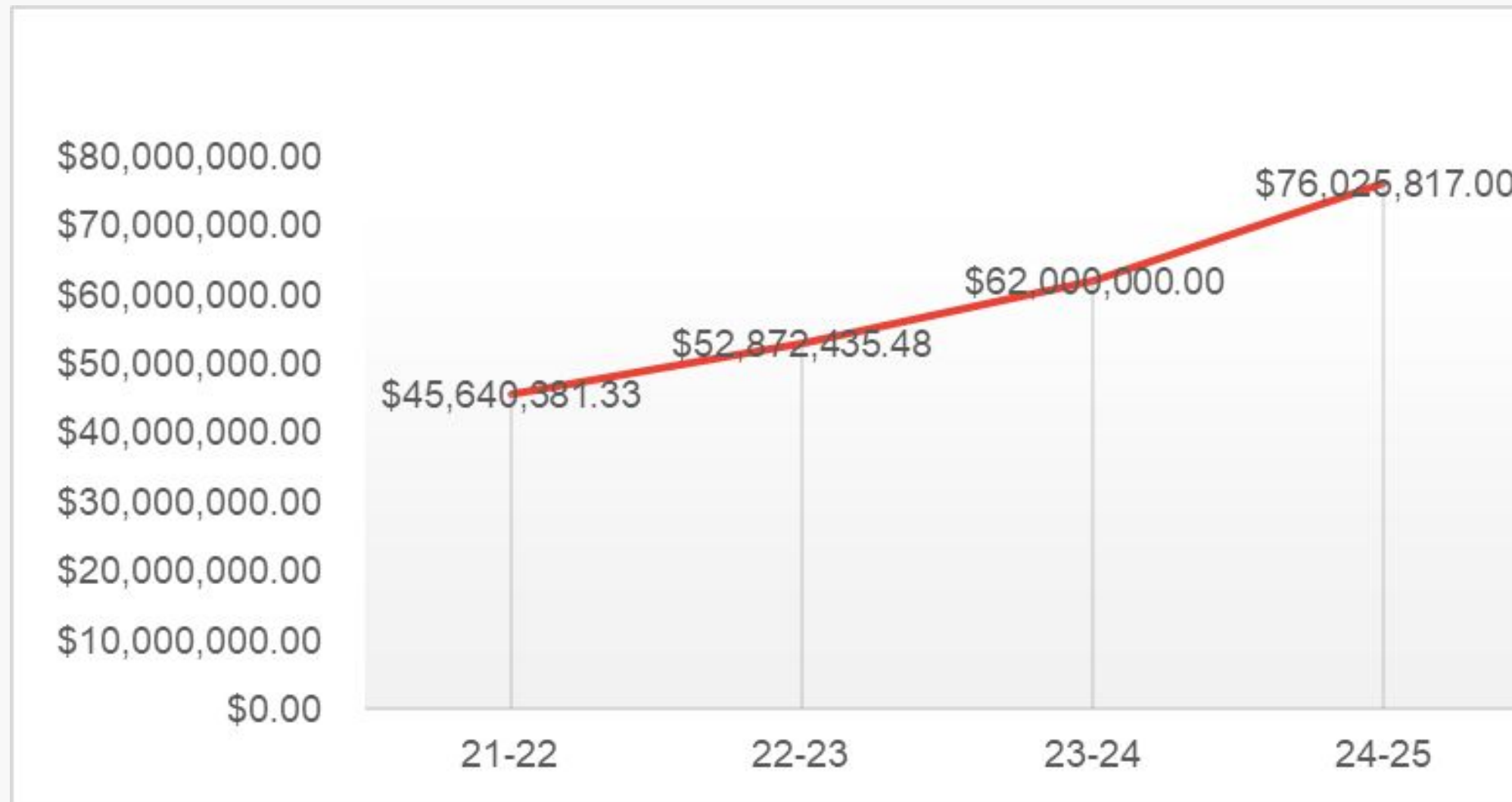
■ Salary & Benefits ■ Transportation ■ All other

- **Salary:** Increases due to contractual increases, projected # of FTEs, and additional assignments due to recruitment and retention challenges
- **Transportation:** will increase as it did this year as a result of market competition and increase to both the public and private enrollment
- **Benefits:** will increase proportionally to salary increases
- **Failing infrastructure:** will result in “unexpected expenses” to the general fund budget.

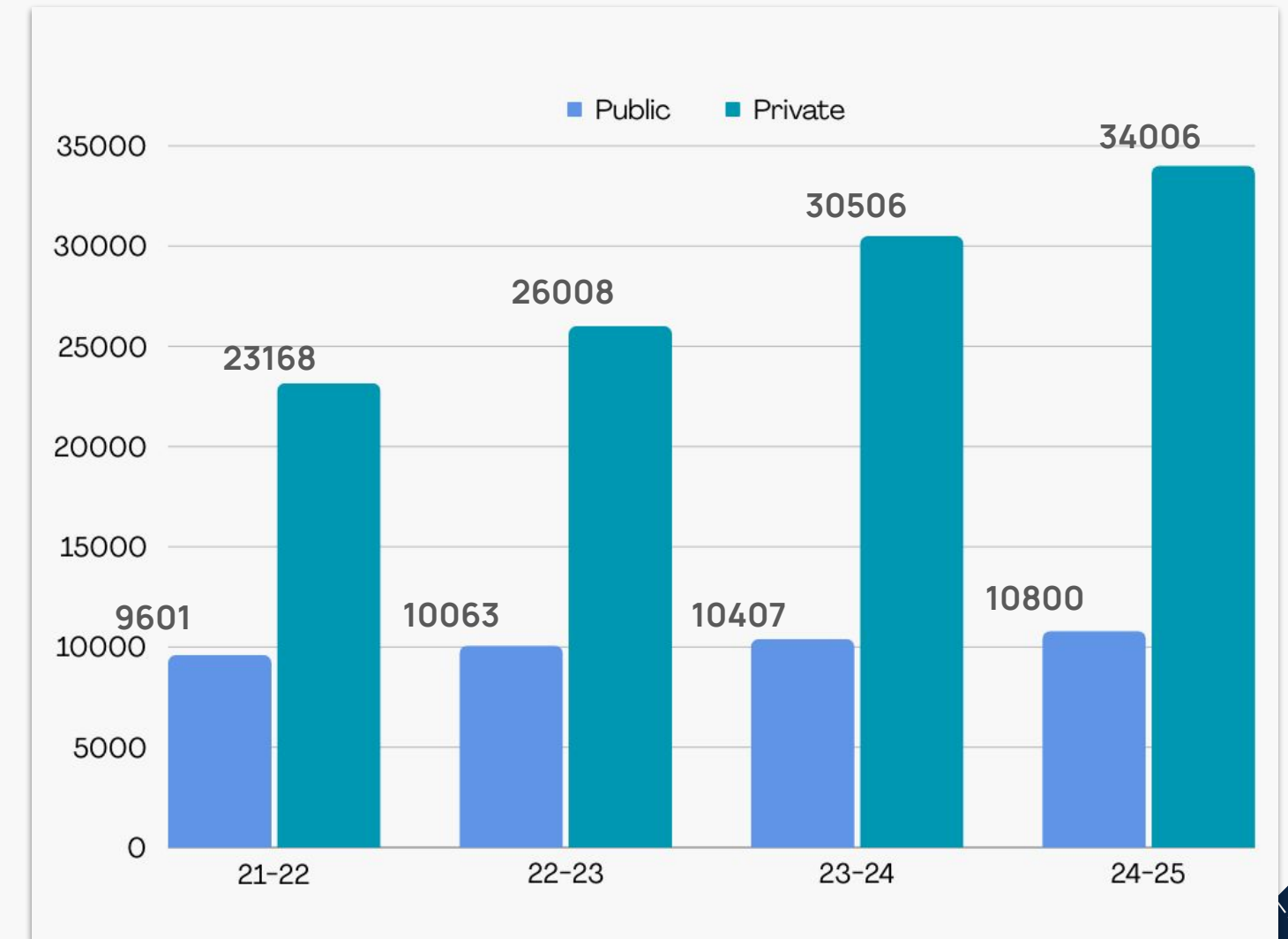
Transportation Expenses



Annual Transportation Expenses
(Actual and Projected)



Transportation Enrollment Data
(Actual and Projected)



- 23-24 school year total expenditures are projected based on actual monthly expenditures over \$6 million dollars.
- 24-25 school year transportation enrollment and estimated expenditures are based on historical trend analysis.

Initiatives to Improve Transportation



- *Installation of Cameras* Bus Patrol
- *Upgrade to Software* focus on application processing, real-time data, information for parents
- *Restructure* of Transportation Department (additional route safety inspector & Assistant Director, Director)
- *Reduce Costs* rebid most expensive contracts, renew the least expensive

Failed Budget = Contingency Budget



2024-2025

The **contingency** budget assumes:

- 1. Tax levy is reduced to same amount as last year.
- 2. The Board can decide to reduce Expenses OR
- 3. The Board can decide expenses remain the same as proposed While using Additional restricted funds

EAST RAMAPO CENTRAL SCHOOL DISTRICT PROPOSED 2024-2025 REVENUE BUDGET (IF Contingency) 0% tax levy			
The contingency budget reflects a 0% tax levy change and an increase in the use of reserve funds in the amount of \$3,074,356.			
	2025	2025	
Description	Revised * Estimated Budget (5.7.24)	Contingency Budget	\$ Change
Tax Levy	\$ 157,564,583	\$ 154,490,227	\$ (3,074,356)
NYS Aid Revenue	151,188,347	151,188,347	-
PILOTs	252,602	252,602	-
Health Services	150,000	150,000	-
Non-Resident, Foster, OPWDD Tuition	1,403,000	1,403,000	-
Chapter Tuition - STAC	500,000	500,000	-
BOCES Refund for Prior Year Surplus	500,000	500,000	-
Workers Comp & Ins. Reimbursement	93,318	93,318	-
Medicaid	800,000	800,000	-
Use of Facilities	180,631	180,631	-
Interest & Misc Revenue	1,500,000	1,500,000	-
Interfund Trans. for Debt Svs	53,055	53,055	-
Use of Unassigned Fund Balance	17,696,449	17,696,449	-
Use of Reserve Funds (ERS, TRS, workers' comp)		3,074,356	3,074,356
TOTAL Estimated Revenue	\$ 331,881,985	\$ 331,881,985	

*Working Document - Point In Time Data -May 2024

Infrastructure BCS Summary



Presented to BOE 6.20.23

BCS Estimates

BUILDING	TOTAL
SVHS	\$ 21,359,698.93
HES	\$ 11,466,279.20
PMS	\$ 23,219,311.52
KSA	\$ 20,855,670.74
FWES	\$ 16,044,516.63
SPES	\$ 10,531,002.37
GVES	\$ 11,453,142.95
MES	\$ 11,304,117.81
RHS	\$ 25,616,657.06
LKES	\$ 12,233,499.15
EWES	\$ 12,250,631.67
CRMS	\$ 18,096,252.33
ELES	\$ 12,953,539.42
CA	\$ 11,282,101.14
TO	\$ 8,032,203.87
WH	\$ 1,975,580.31
BG	\$ 3,392,039.34
TG	\$ 1,693,467.60
BDKS	\$ 1,211,198.10
NCK	\$ 1,296,721.38

Budget Estimates reflect current 2023 construction values with 18 Months Escalation.

CATEGORY	TOTAL
ARCH	\$ 66,878,042.62
MEP	\$ 97,057,851.00
SITE	\$ 72,331,737.90
	\$ 236,267,632

CSARCH

Due to the poor infrastructure emergencies have become a trend amounting to an average of approximately \$500k annually in the last two years.



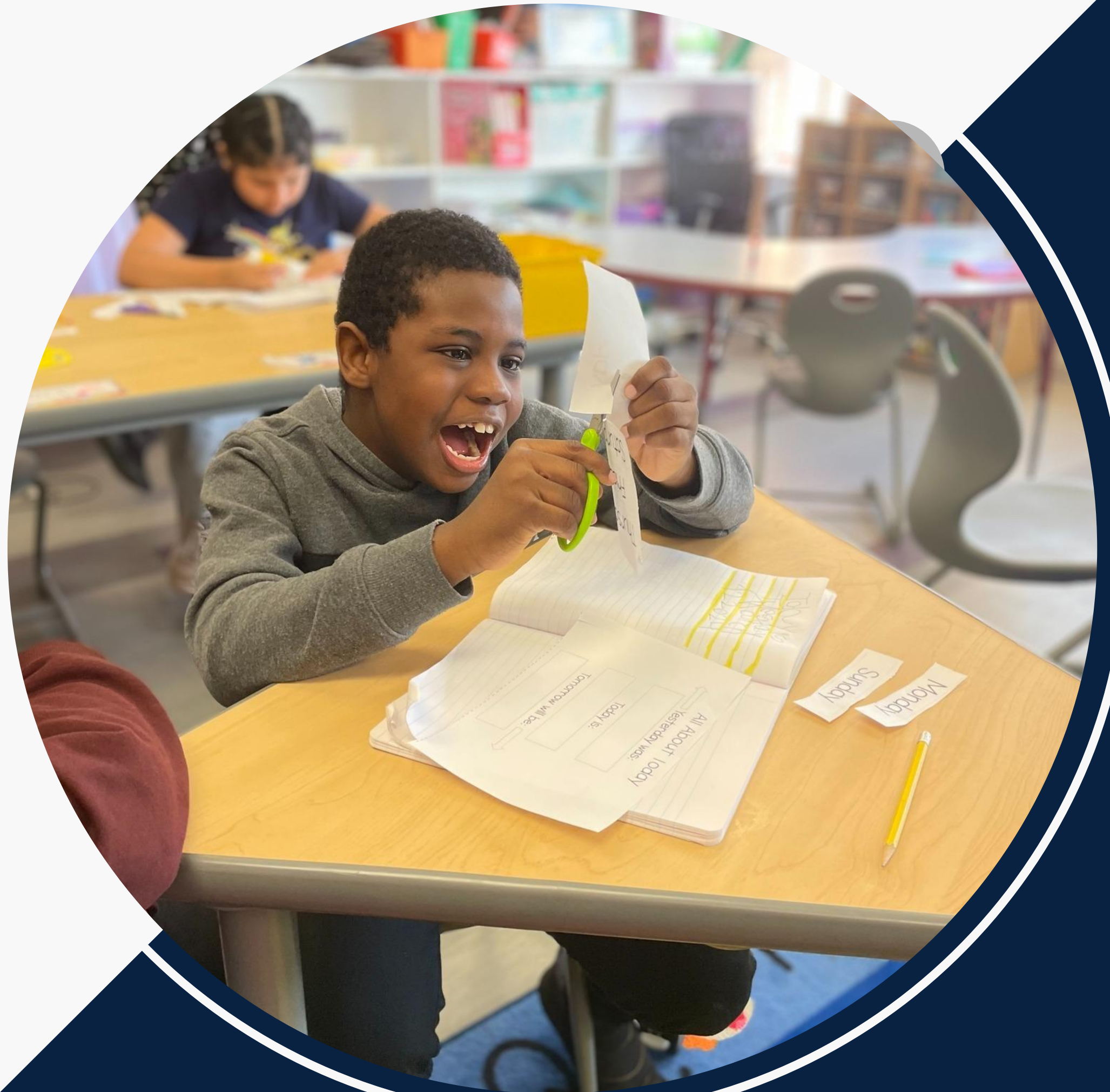
Proposed Estimated BALANCED BUDGET

\$331,881,985 = \$331,881,985

ESTIMATED REVENUES = ESTIMATED EXPENDITURES



The Impact



Budget Decision Making Framework

• • • •

“Is it Good for Kids?”



2024-2025 Budget ENSURES THAT WE ...

- keep and hire all needed classroom teachers
- keep art and music programs
- keep full high school athletic programs
- keep social emotional supports
- hire transportation employees

10,409 Public School Students

5,884

English language learners

1,368

Students With Disabilities

1,547

Homeless

1,679

Black

8,152

Hispanic

578

Other

**30,000
Non-Public School
Students
(estimated)**

Is *it* Good for Kids?

As a unified district, we will continue to work towards restoration and innovation of programming to confidently say "Yes, It is Good for Kids."



ARE YOU READY



TO

VOTE ?



ENGLISH

SPANISH

HAITIAN CREOLE

UKRANIAN

YIDDISH

URDU



Timeline of Board Budget Actions

2/15/2024



Information on
Fiscal Status
Cashflow &
Budget
Deficiency

3/5/2024



Board must
make decisions
for balancing
the budget

3/19/2024



Present results
of board
decisions

Latest date for
Board to
approve board
propositions
(ie.,
transportation
referendum)

4/2/2024



Additional
budget
discussion

(Note:
Anticipated
adoption of NYS
Legislative
Budget)

4/16/2024



Board adopts
budget

5/7/2024



Budget Hearing

5/21/2024



**Budget
VOTE Date**



Budget Vote 2024

East Ramapo Community
ercsd.org/budgetvote24

*Link to **Running for Board of Education Trustee***

Trustee Candidate Petition & Statement of Expenditures Forms

Deadline to file Petitions is Monday, April 22, 2024 at 5 p.m.

BUDGET HEARING May 7, 2024

BUDGET VOTE DATE

May 21, 2024

7:00am - 9:30pm

VOTER REGISTRATION FORM

<https://www.rocklandcountyny.gov/?navid=105>

Must be registered at least 10 days prior to the Vote Date

¿Necesita traducciones? 1-720-843-2672 código de acceso / access code: 3705623