BoE Budget Presentation

Executive Budget - State Aid
Tax Cap Compliance
24-25 Enrollment & Staffing

Feb 10, 2025

Current 25-26 Projected State Aid Revenues

	24-25 Legislative Budget 4/16/24	25-26 Projected Executive Budget 1/21/25	Increase (Decrease)
Foundation Aid	4,995,363	5,095,270	99,907
New: Universal Pre-K Conversion	108,000	108,000	-
BOCES	593,389	619,660	26,271
High Cost/Excess Cost	21,700	13,594	(8,106)
Private Excess Cost	-	21,509	21,509
Hardware & Technology	5,108	4,553	(555)
Software, Library & Textbook	50,080	49,110	(970)
Transportation	1,277,074	1,363,139	86,065
Building	451,373	541,793	90,420
High Tax Aid	426,016	426,016	-
Supplemental Pub Excess Cost	16,330	16,330	-
NY State Aid Projection	**7,944,433**	**8,258,974**	**314,541**

Real Property Tax Levy Limit Compliance

Aka “Tax Cap”

Increase due to Inflation - Capped at 2%	2.00%

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%

Increase due to Inflation - Capped at 2%	2.00%

Plus a local Tax Base Growth Factor

Tax Base Growth Factor	1.0039

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.

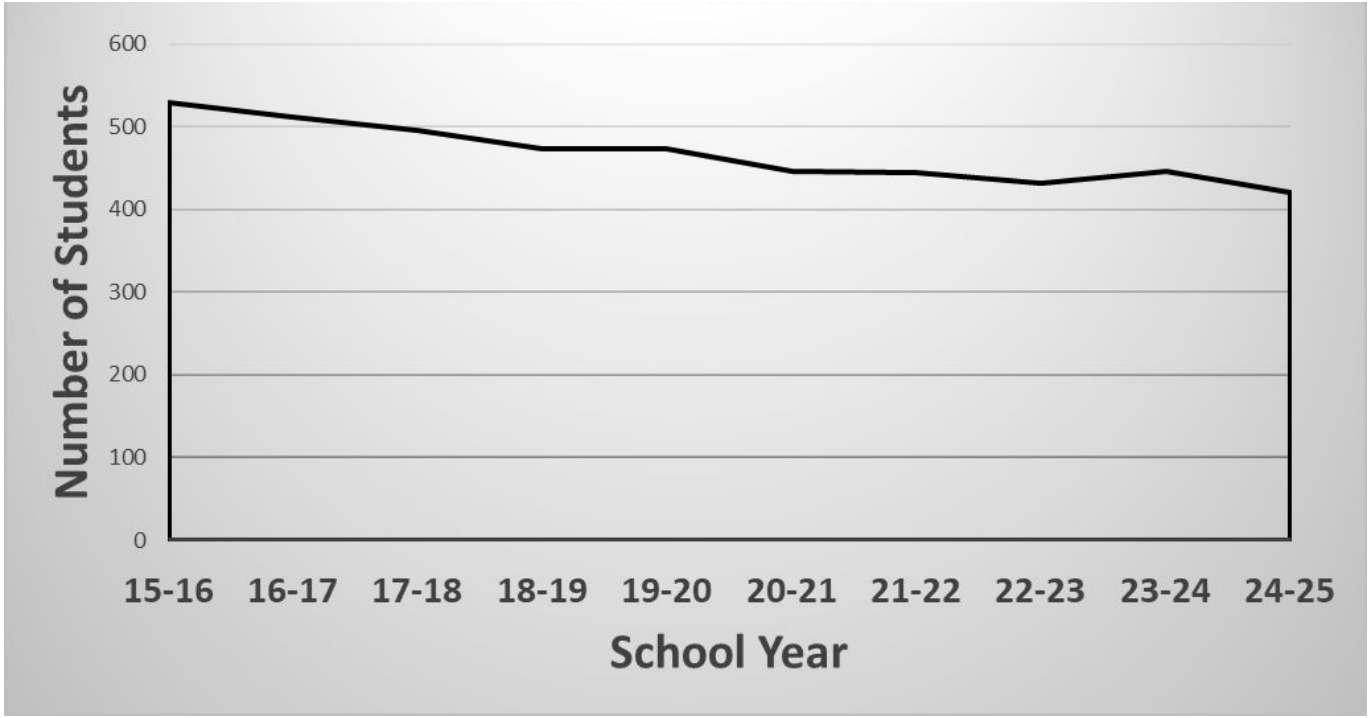
On the Agenda - Property Tax Levy Limit

Property Tax Levy Limit Calculation for 25-26		
Real Property Tax Levy - Prior Year	17,888,484	
Increase due to inflation	428,930	2.40%
Tax Levy Limit	18,317,414	
Available carryover from prior year(s)	273,581	
Maximum Allowable Tax Levy	18,590,995	3.93%

Enrollment & Staffing Update

PreK-8: ES & MS School Enrollment 24-25

As of 2/25



Total PreK-8 24-25 Enrollment = 420

Data up through 22-23 is K-8, PreK established 23-24

Student Enrollment PreK - 8 24-25

As of 2/25

	K-8 In-District	Out of District SPED K-8/ Homebound	OU BOCES Newcomer Program	K-8 Private	K-8 Home School	TOTAL
UPK	20					20
K	31	3		0	0	34
1	39	1		1	0	41
2	58	1		0	0	59
3	44	3		2	0	49
4	34	0		2	3	39
5	44	3		3	1	51
6	48	0		3	1	52
7	45	2	1	1	3	52
8	57	0		0	1	58
K-8 Totals	420	13	1	12	9	455

95% of Potential Students Enroll in Our Public Education (434/455)

High School Enrollment 24-25

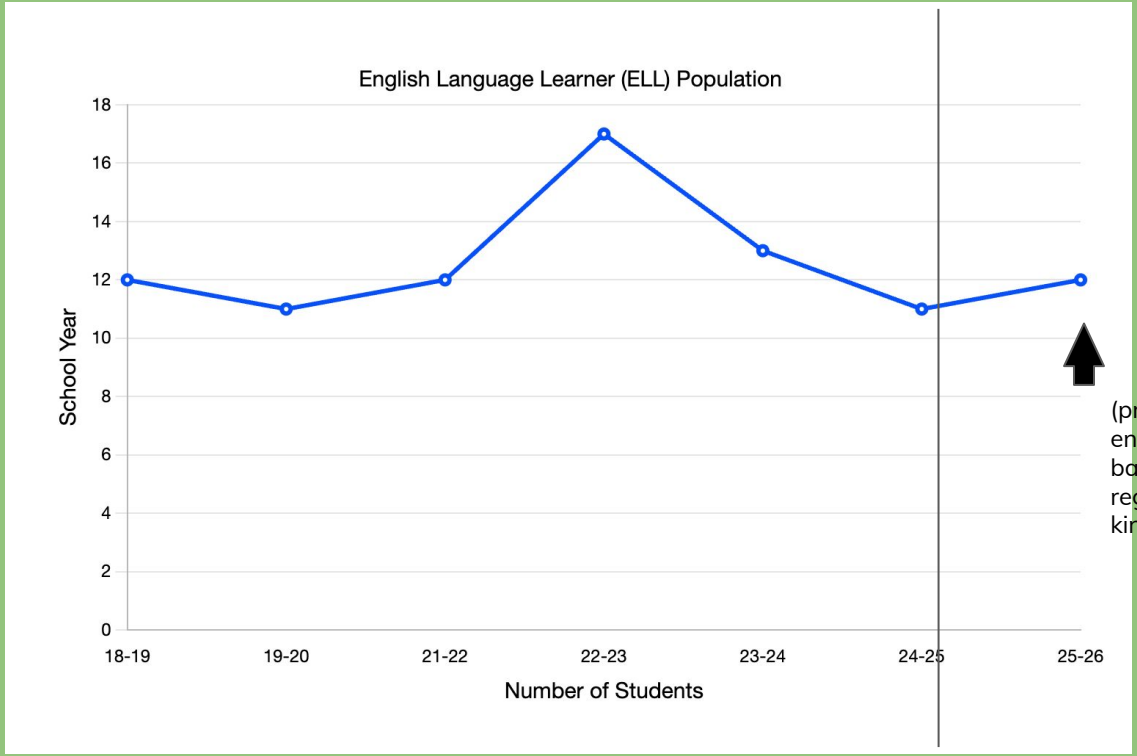
As of 2/25

Grade	Warwick	Chester	HS Out of District SPED/ Homebound	HS Private	HS Home School	Total
9	60	8	2	3	1	74
10	40	5		4	2	51
11	56	8	1	6	1	72
12	46	5	7	7	3	68
Total Enrollment	202	26	10	20	7	265

90% of Potential High School Students Enroll in Public Education (238/265)

Total K-12 Resident Students = 720

English Language Learners (ELL) Population as of 2/25



(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.

Birth Rate / PreK & Kindergarten Eligible Students

Kindergarten year	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Birth Year	**2007**	**2008**	**2009**	**2010**	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**
# Live Births	67	69	71	51	52	43	59	44	49	55	46	44	32	39	51
Kinder. Enrollment		71	62	53	52	48	47	45	30	44	57	44	33		
Percentage enrolled		103%	87%	104%	100%	112%	80%	102%	61%	80%	124%	100%	103%		

Incoming Kindergarten

Potential PreK

Projected ES & MS Enrollment 25-26

As of 2/25

Projected 25-26 Enrollment By Grade				
24-25 Enrollment		Projected Total	Projected Self-Contained/ Special Class	25-26 Reg Ed Enrollment
20	**UPK**	*20 (51)*	*n/a*	
31	**K**	39		**39**
39	**1**	32		**31**
58	**2**	39	4	**35**
44	**3**	58	4	**54**
34	**4**	44	3	**41**
44	**5**	34	2	**32**
48	**6**	44	3	**41**
45	**7**	48	2	**46**
57	**8**	45	4	**41**

Special Education Overview 24-25

as of 2/25

Demographics	504	IEP District	IEP Out of District and Homebound/Home School
K-8 Students	29 Students	65 Students	13 Students
Chester	4 Students	11 Students	6 Students
Warwick	13 Students	36 Students	4 Students

Special Education Enrollment 24-25

as of 2/25

Grade	Homebound/Home school	Out of District	In-District	
K	1	2	5	
1		1	6	3 teachers
2			5	
3		3	6	
4	1		5	3 teachers
5		3	8	
6			7	
7		2	9	4 teachers
8			14	
Total:	2	11	65	

GWL 24-25 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	
3	X				X			X
4						X		X
5					X	X		X
6					X	X	X	X
7					X	X	X	X
8					X	X	X	X

PreK-8 Regular Ed Instructional Staffing

	24-25	25-26
Elementary Teacher	27.5	26.5
HR ES PreK-3rd Classroom	*10*	*10-11*
HR MS 4-6 Classroom	*8*	*7-8*
Spanish	*1.5*	*1.5*
PLTW/LEAP	*2*	*2*
RtI	*5*	*4*
TOSA	*1*	*1*
7/8 English	2	2
7/8 Math	2	2
7/8 Social Studies	1	1
7/8 Science	1	1
7/8 Spanish	1	1

PreK-8 Support Staff

	24-25	25-26
Teaching Assistants	15	15
SpEd TA	*9*	*9*
Reg Ed TA	*6*	*6*
Recess Aides	7	7

PreK-8 Specials Staffing

	24-25	25-26
Art	2	2
Music	2	2
PE	3	3
MS PLTW	1	1
Library Media Specialist	1	1
Guidance Counselors	2	2

PreK-8 Special Education Staffing

	24-25	25-26
TOSA - CSE Chair	1	1
Psychologist	2	2
Special Education Teachers	10	10
Occupational Therapist	1	1
Physical Therapist (Contracted)	0.5	0.5
Speech	1.6	1.6
Nurse	2	2
ELL Teacher	1.5	1.5

	24-25	25-26
Assistant Superintendent	1	1
MS Principal	1	1
ES Principal	1	1
Assistant Principal	1	1

Staffing: Informing Conversations

Enrollment Numbers

Discuss any vacancies as they arise to see if need to fill or if there are other ways to meet the needs

Mandated vs Non-Mandated

Least Restrictive Environment

Cost to Run Specialized Instructional Programs

Thank You


A Community That Works
Greenwood Lake UFSD
Learns & Succeeds Together