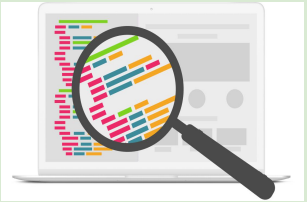
Budget Workshop: First Draft of Budget

April 9, 2025

Things we know

- Health Insurance
  - OU Health Rate increase to District ~ 2.5%
  - Local 74 rate increase ~ 6.0%
- Cooperative Transportation for out of district placed students
  - Potential increase to add routes
- TRS rate decrease from 10.02% to estimated 9.59%
- ERS average rate increase from 15.2% to 16.5%

Things we’re waiting to find out



- Expenditures:
  - Teachers Contract Negotiations
  - Results from OUBOCES Cooperative Transportation Request for Proposals
  - Putnam Northern Westchester BOCES CoSer Rates
- Revenues
  - State Aid Runs

RECAP - Potential Dept Shifts / Plans for 25-26

Curriculum & Instruction	Transportation
+ 2 Teaching Assistants	Explore transportation for football and lacrosse modified teams to Warwick
-1.0 FTE Elem Teacher - attrition	Fleet Schedule - Explore 15 year; also move one bus up a year to even things out (+buy diesel, planning for shift in electric bus law)
UPK Enrollment - add'l class	~~1 - 60 pass large bus w/wheelchair lift (discussion on type)~~
PD on Technology - Google Classroom, eSchool Gradebook (Grant?)	
New ELA Program (Grant?)	
Safety & Security	**Buildings & Grounds**
~~Lockdown Blue lights/marquees @ doors (?)~~	Synchronized Classroom Clock System (2009)
	~~Elementary School Fire Alarm~~ (next Capital Project)
Athletics	**Food Services**
Technology	**Other**
1:1 Devices: K iPads (2019); 2nd CBs (2019)	Contract negotiations Teachers (exp. June 2025)
	HS Tuition Rate / Calculation Change

Grant Funded Additions

Professional Development: Google Classroom, Grade Book

Some portion of the Reading / Writing ELA Curriculum Adoption

Budgeting:

One Time Purchases

Paid from Unanticipated Interest Earnings, Appropriated Fund Balance, & Reserves

Previously Discussed Items

Pre K Classroom: Materials, Supplies, Equipment, Bus Req’ts	$60,000
New Reading/Writing ELA Program	TBD
ES Fire Alarm System	Next Capital Project

Discussion: Clocks vs Clocks & Speaker System

Analog Clock Simple 1:1 Replacement

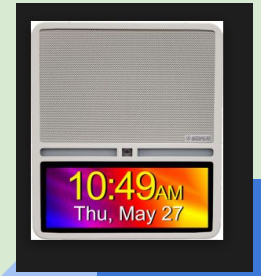


$36,000

Replace Clocks and Add Speaker System: Improving Safety by Incorporating Better Classroom Communication

~$305,000 w/ 50-60% Reimbursement (b/c Security Based) = ~$125-150,000

- If wait until 25-26, looking at ~ $25,000 increase



Budgeting:

Proposed shifts that have potential ongoing expense

These items would need to be added into the budget

Budget Additions

Potential Budget Additions for 25-26 School Year	$ Budget Additions
+2 Teaching Assistants	139,380
UPK monitor costs Sept-December	11,440
Potential - Daily Bus Run to Warwick HS from GWLMS - Salary & Mileage	15,000
1:1 Devices: K iPads (2019)	25,980
2nd CBs (2019)	25,320
C TEC Tuition Increase (due to enrollment increase)	225,000
New ELA Reading Program	TBD
High School Contract - Special Education Tuition Rate Changes (Special Class / Self-Contained)	See next slide

High School Tuition Rate Changes - $1 million, to be offset by budget shifts and reserves

Move to State Mandated Seneca Falls Rate for All Students (2 Rates: NonResident Tuition Rate for Regular Education Students, Special Education gr 7-12 Rate)

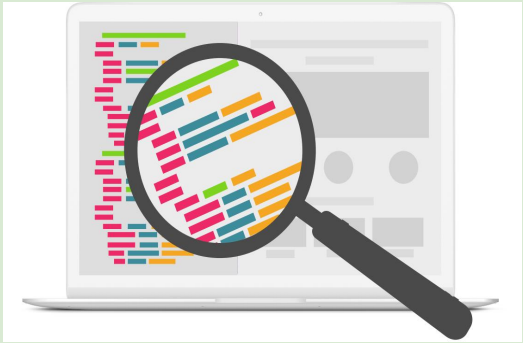
Previous contracts did not allocate a special education rate for students in special class (15:1:1, 12:1:1, 8:1:1)

New contract adds these students into the special education rate category, increasing the number of students costing the higher rate

*Will work to review these costs between now and next contract negotiations to determine best next steps

Discussion of Revenues

Monitoring Revenues



1 - Spend Down Variances

- One time purchases /end of year next year would be lower.

2 - Use of Reserves

- ERS Retirement Reserve to offset costs
- Debt Reserve to offset the ES cafeteria renovation principal & Interest payment

#3 - Increase in Interest Earnings

- Due to higher interest rates

#4 - Unassigned Fund Balance

- Use funds from savings to compensate for loss of future revenue

Updated State Aid Numbers

April 1 Deadline: Not Met

April 9 Deadline: Not Met

Unknown new “deadline”

Similar to last year, we may need to approve GWL budget without state budget & aid numbers.

Current 25-26 Projected State Aid Revenues

	24-25 Legislative Budget 4/16/24	25-26 Projected Executive Budget 1/21/25	Increase (Decrease)	% Change
Foundation Aid	4,995,363	5,095,270	99,907	2.00%
New: Universal Pre-K Conversion	108,000	108,000	-	-
BOCES	593,389	619,660	26,271	4.43%
High Cost/Excess Cost	21,700	13,594	(8,106)	-37.35%
Private Excess Cost	-	21,509	21,509	-
Hardware & Technology	5,108	4,553	(555)	-10.87%
Software, Library & Textbook	50,080	49,110	(970)	-1.94%
Transportation	1,277,074	1,363,139	86,065	6.74%
Building	451,373	541,793	90,420	20.03%
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**	3.96%
Minus: Potential Universal Pre-K Conversion	(108,000)	(108,000)		
Sub-total Aid Projection	**7,836,433**	**8,150,974**	**314,541**	

Note: There is no projected increase to PreK State Grant funds despite adding a second class.

Reserve Balances

Description	Balance
UNEMPLOYMENT INSURANCE RESERVE	140,500
RETIREMENT CONTRIBUTION RESERVE	230,874
SUB FUND: RETIREMENT CONTRIBUTION RESERVE-TRS	701,610
RESERVE FOR EMPLOYEE ACCRUAL BENEFITS*	538,699
INSURANCE RESERVE	1,079,235
RESERVE FOR TAX CERTIORARI	670,815
REPAIR RESERVE*	487,663
RESERVE FOR DEBT*	198,418
CAPITAL RESERVE for BUS PURCHASES (Approved by Voters 2022)*	162,039

Use of Reserves to Balance Budget to Minimize Tax Impact

Description	Balance
PANDEMIC GAP ELIMINATION ADJUSTMENT	$923,378
INSURANCE RESERVE*	1,079,235
RESERVE FOR TAX CERTIORARI	670,815
UNEMPLOYMENT INSURANCE RESERVE	140,500

*Use / Move to Budget to balance it, removing the over 4%

*Can reduce to $500,000 coverage

Budget Committee Recommendation: 2.25% Tax Increase to Residents

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%

Roll yr	Tax rate per $1,000 of Assessed Value	Rate Increase	Levy Increase
24-25	168.97	1.19%	2.25%
23-24	166.98	1.76%	1.90%
22-23	164.10	1.50%	1.25%
21-22	161.68	0.00%	0.47%
20-21	161.68	0.59%	0.85%
19-20	160.72	1.13%	1.24%
18-19	158.92	1.42%	1.75%
17-18	156.69	0.12%	0.22%
16-17	156.50	0.66%	0.68%
15-16	155.47	1.44%	1.80%

Less than $15 per $1,000 in 10 years. (<$405 on typical GWL home assessed at $30,000 rate)

Exploring 10 vs 15 Year Bus Replacement Schedule

15 year Replacement Schedule

Challenges:

NYSIR Insurance: "*Our rating factors for buses over ten years take into consideration "actual cash value" and we do not have the ability to change the "cost new"; that said, while older buses may experience a small decrease in rate over the years based on age of the vehicle, unless the district maintained a substantial fleet, the savings would be minimal".*





DOT Inspections

Bus Warranties - Most expire after 3-5 years

Parking Matters

Fleet Schedule - Spread Over 15 years

NO MANDATE OVER 15 Yr Replacement

Bus #	Vin #"s	Year	Capacity	Mileage 3/26/25	25/26	26/27	27/28	28/29	29/30	30/31	31/32	32/33	33/34	34/35	35-36	36-37	37-38	38-39	39-40
124	NRL5H22FB0873	2015	6	47, 872				X											
126	RBUC8N9HB707	2017	66	96,783		X													
127	RBUC8N3HB755	2017	66	71,523				X											
128	36GUBG3H1232	2018	30	82,019			X												
129	36GUBG6H1232	2018	24WC	83,682			X												
130	RBUC8N3JB641	2018	66	60,348						X									
131	RBUC8N5JB641	2018	66	68,167							X								
135	4RDGBG9JR185	2018	6	24,860						X									
136	4PDDAG1JT269	2018	6	23,485							X								
132	33GSBG6H1207	2019	24 WC	65,819					X										
133	RBUC8N3KB351	2019	66	62,021								X							
134	RBUC8N8KB392	2019	66	65,156									X						
141	4PDDAG7KT858	2019	5	16,812									X						
137	RBUC8N5LB062	2020	66	60,099										X					
138	RBUC8N4LB059	2020	66	86,292										X					
139	RBUC8N6LB059	2020	66	66,266											X				
140	RBUC8NXMB130	2021	66	53,127											X				
142	RUBC8N8MB212	2021	66	28,962												X			
143	RBUC8NXMB212	2021	66	42,114												X			
145	A3GRB71MN002	2021	24	61,685								X							
144	UBUC8N4NB10	2022	66	27,241													X		
146	RBUC8N7PB108	2025	66	18,227													X		
147	RGVMMN2SB113	2025	66	3,297														X	
148	RGVMMN4SB113	2025	66	3,434														X	
149	RGVMMN8TB720	2026	66	5,152															X
150	RGVMMNXTB720	2026	66	2,817															X

- The 10-year replacement plan is highlighted in **light orange**.
- The 15-year replacement plan is marked with **bright with Xs** for your review.

Next Steps:



Rollover budget as the basis for the new spending plan

Determine what we can economize on from our existing budget.

Apr 24	BoE Mtg	Final Budget Adoption/BOCES Budget Vote Property Tax Report Card
May 13	Public Hearing	
May 20	BoE Mtg	Budget Vote & Election

Thank You!