

2024-2025 BUDGET PRESENTATION #1

FEBRUARY 21, 2024



NATIONAL HONOR SOCIETY INDUCTIONS



National Honor Society Inductees

Caitlyn Anderson	Sam Lawrence
Michael Ayala	Finn Lochard
Alex Bark	Isabel Loyer
Joseph Birnbaum	Lalita Ma
Emily Bishop	Calvin Maher
Sophie Brassard	Julia McCloskey
Gabe Cook	Eleanora Murphy
Shelby De Jong	Ella Pons
Roxy deNey-Bhagat	Josh Quinn
Charles DePoala	Nectaros Rodriguez
Peter T. Dillehay	Molly Saunders
Giselle Eisenberg	Lyrice Schenker
Maeve Eisenhandler	Cora Shuryn
Gabriel Festa	Jiho Son
Julia Fetherolf	Kate Suchowiecki
Loyal Goodermote	Brian Tierney
Benjamin Gorney	Oliva Urrico
Caroline Hansen	Jenna Vasquez
Sam Hollman	Annika Walsh
Madison Kiley	Kian Walsh
Lyla Laffin	Jonah Yastion
Griffin Landrum	Sofia Zigouras

OUR STUDENTS MAKE US PROUD

New Paltz Middle School Drama Club

Presents:



Show Dates & Times

Friday, February 23th @ 7:00pm

Saturday, February 24th @ 2:00pm

Saturday, February 24th @ 7:00 pm

Sunday, February 25th @ 2:00pm

Ticket Information Can be found on the NPCSD Middle School website.

OR at showtix4U

<https://www.showtix4u.com/event-details/80081>

Or at the door: \$12/Adults, \$8/Students & Senior,
\$5/Children 5 & under

- Cash or check made out to *NPMS Drama Club*

WE ARE ALL HERE FOR THE STUDENTS

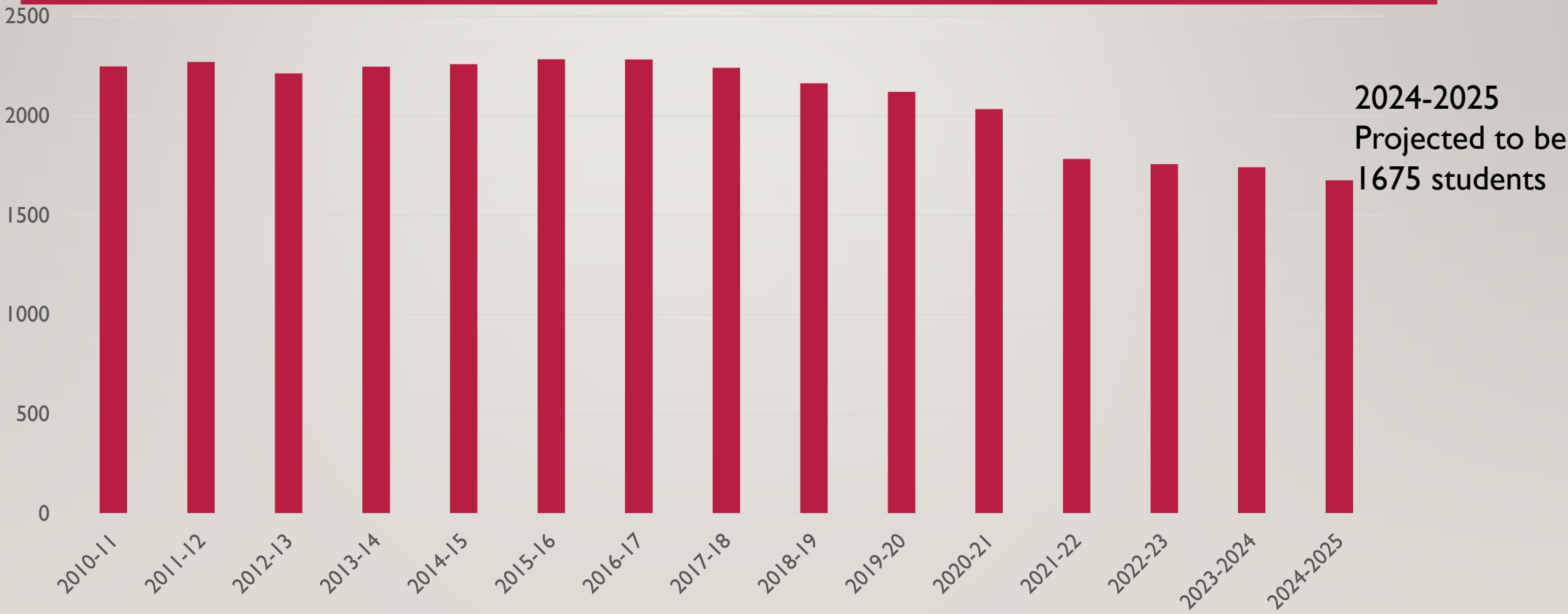


STUDENT ENROLLMENT

Grade	Current Enrollment 2023-2024	Projected Enrollment 2024-2025
K	94	100
1	98	94
2	102	98
3	124	102
4	135	124
5	111	135
6	132	111
7	135	132
8	149	135
9	158	174*
10	167	158
11	145	167
12	191	145
Total	1741	1675

DISTRICT ENROLLMENT BY YEAR

Total District Enrollment



Series 1

2024-2025
Projected to be
1675 students

NY's birth rate declines as young people ditch Empire State, data shows

By [Jeanette Settembre](#)

Published May 9, 2023 | Updated May 9, 2023, 5:19 p.m. ET

NEW YORK POST





2024 Best School Districts in Ulster County

Best districts


Most diverse

Best places to teach

Best for athletes

Best teachers

More 

 View on map

1-9 of 9 results

Search type

Schools

Districts

#1 BEST SCHOOL DISTRICTS IN ULSTER COUNTY

New Paltz Central School District

 New Paltz, NY • School District • ★★★★★☆ 37 reviews

Senior: New Paltz HS is an open and accepting community. The school has 17 AP classes and gives students to opportunity to take them all. Also, NPHS has a strong art program and music program. But the school is minimal, however ... [Read 37 reviews](#)

HOW MUCH ARE WE PAYING THIS SCHOOL YEAR TO
FUND EVERYTHING THAT WE HAVE RIGHT NOW?

\$71,428,660

WHERE DO WE GET \$71,428,660?

• Tax Levy	\$47,620,238
• State Aid	\$20,214,222
• Other Revenue	\$1,694,200
• Total	\$69,528,660

REVENUE FOR 2023-2024

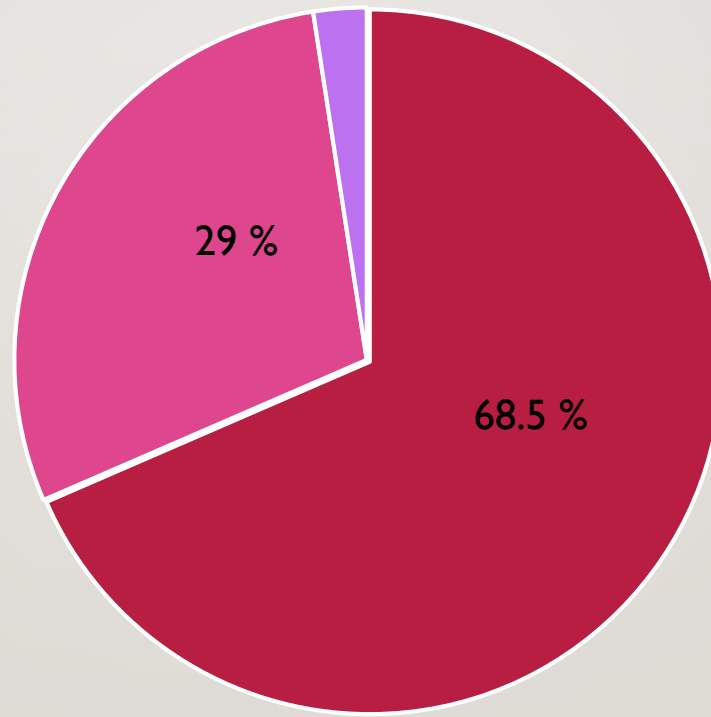
Revenue

Tax Levy \$47,620,238

State Aid \$20,214,222

Other \$1,694,200
(including interest and BOCES aid)

Total \$69,528,660



■ Tax Levy ■ State Aid ■ Other ■

A MESSAGE TO THE TAX PAYERS:



YOU MAY NOTICE....

Total Budget of \$71,428,660

Is greater than

Revenue of \$69,528,660

TO BALANCE THE BUDGET IN 2023-2024 WE USED

\$ 1,900,000

of fund balance

or savings

TO BALANCE THE BUDGET IN 2023-2024 WE USED

\$1,900,000

of fund balance

or savings

For the 2022-2023 school year we also used

\$1,900,000

of fund balance

THIS IS DEFICIT SPENDING

How can we use so much
savings to pay our bills each
year?

INFORMATION FROM OUR LATEST EXTERNAL AUDIT:



2023 General Fund Revenues & Expenditures Compared to Budget

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Variance With Final Budget</u>
Revenues	\$ 67,099,093	\$ 67,108,265	\$ 69,331,385	\$ -	\$ 2,223,120
Expenditures	<u>69,756,606</u>	<u>69,762,312</u>	<u>67,586,983</u>	<u>979,066</u>	<u>1,196,263</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(2,657,513)</u>	<u>(2,654,047)</u>	<u>1,744,402</u>	<u>(979,066)</u>	<u>3,419,383</u>
Other Financing Uses	<u>(346,000)</u>	<u>(349,464)</u>	<u>(463,628)</u>	<u>-</u>	<u>(114,164)</u>
Net Change in Fund Balance	<u>(3,003,513)</u>	<u>(3,003,511)</u>	<u>1,280,774</u>	<u>\$ (979,066)</u>	<u>\$ 3,305,219</u>
Fund Balance - Beginning	<u>3,003,513</u>	<u>3,003,511</u>	<u>8,655,419</u>		
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,936,193</u>		

\$1,280,774 – THE NET CHANGE IN FUND BALANCE



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Fund Balance - Beginning	3,003,513	3,003,511	8,655,419		
Fund Balance - Ending	\$ -	\$ -	\$ 9,936,193		

\$1,280,774

saved is not as much as the

\$1,900,000

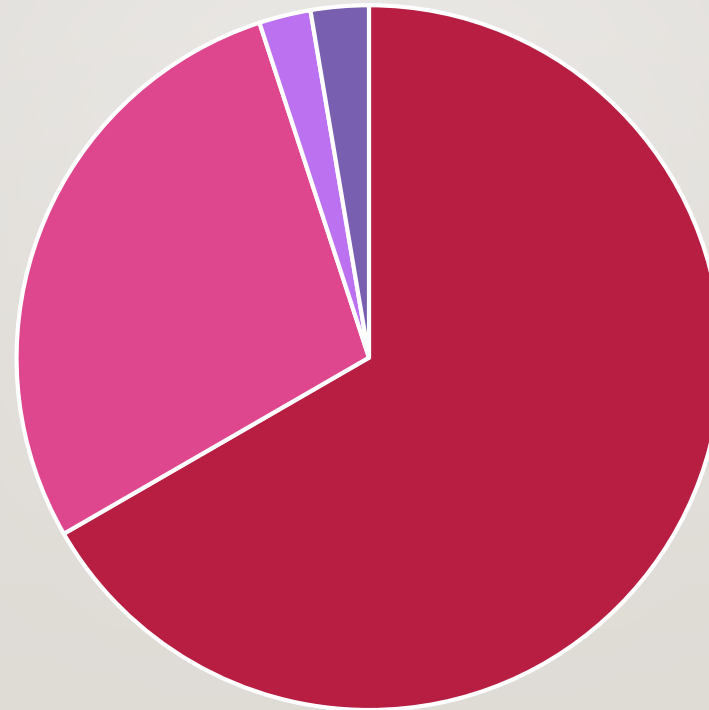
spent

Still deficit spending....but it could be worse.

REVENUE FOR 2023-2024

Revenue

Tax Levy	\$47,620,238
State Aid	\$20,214,222
Other (including interest and BOCES aid)	\$1,694,200
Fund Balance	\$1,900,000
Total	\$71,428,660



■ Tax Levy ■ State Aid ■ Other ■ Fund Balance

GOOD NEWS

- In spring of 2023 we received deferred revenue for building aid in the amount of \$1,216,899
- Problem
 - It was allocated for the 2022-2023 school year
 - It could not be spent in the 2023-2024 school year because the budget was already approved
 - It had to go into the fund balance
 - Putting it into the unrestricted fund balance would have put us over the 4 % of unrestricted fund balance allowed by law

FUND BALANCE FALLS INTO TWO BUCKETS



OUR UNRESTRICTED FUND BALANCE

- **Total unrestricted fund balance in June 2023 was \$2,854,924**
- This is savings we have for unexpected expenses
- The amount of unrestricted fund balance can not be more than 4 % of the following year's budget.
- \$2,854,924 divided by our following year's budget of \$71,428,660 is 4.0 %.
- We could not keep the unexpected amount \$1,216,899 in the unrestricted fund balance

WE PUT THE MONEY INTO RESTRICTED RESERVES

- In summer 2023, the board voted to put \$1,300,000 into reserve funds:
 - \$800,000 went into the Employee Retirement System (ERS) reserve
 - \$500,000 into the Teacher Retirement System (TRS) reserve
- Next year, ERS will cost us about \$1,500,000
- Next year TRS will cost us about \$2,500,000

NPCSD HAS MONEY IN FOUR RESERVES


- **Workers Compensation** - Money to pay for claims that might arise due to injuries to employees who get injured at work
- **Unemployment Insurance** - Money to pay for unemployment claims that might come along when people leave our employment
- **Repairs** - Money to pay for unexpected repair expenses that come along
- **Retirement Contributions** - Money to pay for a percentage of our certified staff salaries to TRS and a percentage of our non certified staff salaries to ERS. This is part of what finances the New York State retirement system

GOOD NEWS: WE HAVE HEALTHY NUMBERS

	<u>2023</u>	<u>2022</u>
Restricted		
Workers compensation	845,207	800,000
Unemployment insurance	521,149	493,275
Repairs	3,909	3,700
Retirement contributions	<u>2,831,938</u>	<u>1,450,000</u>
	<u>4,202,203</u>	<u>2,746,975</u>

GOOD NEWS: WE HAVE HEALTHY NUMBERS

	<u>2023</u>	<u>2022</u>
Restricted		
Workers compensation	845,207	800,000
Unemployment insurance	521,149	493,275
Repairs	3,909	3,700
Retirement contributions	2,831,888	1,450,000
	<u>4,202,153</u>	<u>2,746,975</u>



...But it would be great to have more money here.

WHY WE DID NOT PUT SOME OF THE MONEY INTO THE REPAIR RESERVE.

Reserve Name/ Account Code	Legal Citation	Purpose	Established By:	Funding Source(s)	Expenditures
Repair Reserve (A 882)	GML §6-d	For repairs to capital improvements or equipment not recurring annually or at shorter intervals.	BOE Resolution	Budgetary appropriations or other funds that may be legally appropriated. Voter approval is required to fund this reserve.	Public hearing required (except in an emergency) before spending from this reserve.



CAPITAL PROJECT UNDER DISCUSSION

- Option 1 – Includes very necessary repairs to make the school run and keep everyone safe
- Option 2 – Includes improvements to sports facilities (plus maybe lights and sound for the MS)
- Option 3 – Possibly a pool

CAPITAL PROJECT UNDER DISCUSSION

- A capital project likely will not get to the voters until next fall
- Repairs will take a year or two to complete if/when the voters approve the capital project
- **Some things really need to be fixed now**
- The more money we borrow the more interest we pay

PROPOSAL FOR THE BOARD AND TAXPAYERS TO CONSIDER

- Use \$1,900,000 of unrestricted fund balance (again) to help balance the budget
- Use \$300,000 out of the retirement reserve to pay for TRS and ERS expenses in the 2024-2025 budget.
- Transfer \$1,500,000 (with voter approval) from the retirement reserve to the repair reserve.
- Transfer \$500,000 (with voter approval) from the worker's compensation reserve to the repair reserve.
- Use the \$2,000,000 in the repair reserve to
 - Replace the MS elevators
 - Replace the HS fire alarm system
 - Replace the Duzine fire alarm system

NEW FUND BALANCE TOTALS

- Unrestricted
 - \$954,929 (we will get some back at the end of the year)
- Restricted
 - Workers Compensation \$345,207
 - Unemployment Insurance \$521,149
 - Repairs \$2,003,909
 - Retirement Contributions \$1,031,938

THIS PLAN

- Reduce our combined fund balance by about 42 % (\$9,936,123 to \$5,736,123)
- \$300,000 paid toward retirement expenses in 2024-2025 will help create a budget for 2024-2025 that preserves programs
- \$2,000,000 spent on repairs will
 - Put to good use the one-time building aid of \$1,216,899 we received in June
 - Allow us to make urgent repairs we would otherwise not be able to pay for
 - Lower the size of a capital project
 - Reduce the interest we would have to pay on a capital project



LET'S LOOK AT REVENUE FOR 2024-2025



EXECUTIVE BUDGET

WHAT WILL WE GET FOR STATE AID THIS YEAR?

	2023-2024	2024-2025	Change
Foundation Aid	\$11,123,896	\$11,006,685	-\$104,211
BOCES Reimburse.	\$1,973,498	\$1,849,965	-123,533
High Cost/Excess Cost	\$232,195	\$308,335	\$76,140
Private Excess Cost	\$559,858	\$659,798	\$99,940
Hardware /Technology	\$21,330	\$18,891	-\$2,439
Software/Lib/Text Book	\$156,093	\$150,666	-\$5,427
Transportation	\$3,414,544	\$3,396,019	-\$18,525
Building Aid	\$3,739,033	\$2,198,569	-\$1,540,464
Supplemental Excess	\$13,708	\$13,708	0
High Tax Aid	\$237,136	\$237,136	0

THE EXECUTIVE BUDGET

- State Aid 2023-2024 \$21,471,006 (including one time building aid \$1,216,899)
- State Aid – Building Aid (2023-2024) \$20,254,107
- State Aid 2024-2025 \$19,839,772
- Difference **-\$414,335**

SAVE HARMLESS

- Gov. Kathy Hochul is proposing a \$35.3 billion school aid package which is a 2.4% increase over last year,
- Not using the established formula
- Save Harmless is a policy that ensures that districts don't see a decrease in Foundation Aid funding compared to the previous year,
- Half of the schools in NYS will see a decrease in foundation aid

THE STATE
IS NOT GOING TO HELP US BALANCE OUR BUDGET

Difference

-\$414,335

THE GOOD NEWS

- We are not as reliant on state aid as many schools (29 % of our budget)
- Maybe the legislature will be able to get a return to save harmless and some sort of increase for us

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- Maybe the legislature will be able to get a return to save harmless and some sort of increase for us

Bad News:

We can't count on an increase in aid and it would not be very much anyway

WHY DOESN'T THE STATE GIVE US MORE MONEY?



WHY DOESN'T THE STATE GIVE US MORE MONEY?

They don't view us as a needy school.

HOW SCHOOL DISTRICTS HAVE CHANGED SINCE FOUNDATION AID WAS ENACTED (2007)

(All years refer to year for which aid was calculated)

DISTRICT	CHANGE IN ENROLLMENT FOR 2007-08 AID TO 2023-24 AID	COMBINED WEALTH RATIO FOR 2007-08 AID	COMBINED WEALTH RATIO FOR 2023-24 AID	FRPL		ELL % FOR	
				FRPL % FOR 2007-08 AID	% FOR 2023-24 AID	2007-08 AID	2023-24 AID
STATE TOTALS	-10.7%	1.000	1.000	49.4%	53.2%	6.4%	9.2%
ELLENVILLE	-19.0%	0.704	0.645	44.7%	58.4%	5.1%	2.9%
HIGHLAND	-21.4%	0.811	0.789	21.8%	35.3%	1.2%	2.1%
KINGSTON	-18.8%	0.781	0.774	42.2%	53.9%	2.3%	9.0%
MARLBORO	-9.0%	1.229	0.738	17.2%	40.6%	0.0%	4.2%
NEW PALTZ	-22.4%	1.084	1.159	19.7%	27.7%	2.6%	3.2%
ONTEORA	-41.5%	1.664	2.466	25.6%	48.0%	1.0%	2.9%
RONDOUT VALLEY	-38.2%	0.876	1.306	30.8%	45.3%	1.4%	1.1%
SAUGERTIES	-32.4%	0.783	0.917	27.8%	41.2%	1.1%	3.7%
WALKILL	-25.8%	0.652	0.695	23.1%	34.6%	1.6%	2.6%

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Combined wealth ratio is the average of property value and personal income.

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FRPL is the % of those students who get Free or Reduced Price Lunch in our district

Combined wealth ratio is the average of property value and personal income.

FISCAL STRESS SCORES FOR NPCSD FOR 2023



Fiscal Stress

FYE	Score	Designation
2021	0.0	No Designation
2022	0.0	No Designation
2023	3.3	No Designation

KEY DRIVERS OF FISCAL STRESS MEASUREMENT

- Year-End Fund Balance
- Operating Deficits/Surpluses
- Cash Position
- Reliance on Short-Term Cash-Flow Debt

BOTTOM LINE:

The state does not see us as a needy school district

TAX LEVY

Early calculations of the 2 % tax cap indicate that our property tax cap will be:

3.63 %

\$1,726,000

\$1,726,000
SOUNDS LIKE A LOT OF MONEY

However, for comparison purposes,
the cost of health care benefits for employees and retirees for 2024-2025
will go up by:

\$1,300,000

Tax Levy Limit & Maximum Allowable Tax Levy for New Paltz Central School District 2024-25

Due March 1, 2024

Prior Year Tax Levy	\$47,620,238
Multiplied times the Estimated Tax Base Growth Factor	X 1.0098 <small>ORPTS Website</small>
	\$48,086,916
Add Prior Year Pilot Payments	+ \$500,000
	\$48,586,916
Subtract Prior Year Capital, Debt & Court Order Exemptions:	
Court Order Judgements Exceeding 5% of Total Tax Levy	- \$0
Capital Local, Debt and Lease Expenditures <small>(minus building aid)</small>	- \$2,669,878
Resulting Adjusted Prior Year Tax Levy	\$45,917,038
Multiplied by Allowable Levy Growth Factor (CPI or 2%)	X 1.0200 <small>Determined by the OSC</small>
	\$46,835,379
Minus Anticipated Coming Year Pilot Payments	- \$520,000
	\$46,315,379

Estimated Resulting Tax Levy Limit Reportable to Comptroller	\$46,315,379
Plus Coming School Year Exemptions:	
Court Order Judgements Exceeding 5% of Total Tax Levy	+ \$0
Est. Capital Local, Debt and Lease Expenditures <small>(minus bldg aid)</small>	+ \$3,022,206
ERS Exemption Estimate(13.1% to 15.2%)	+ \$9,114
TRS Exemption Estimate	+ \$0
Estimated Maximum Allowable Tax Levy	\$49,346,700 3.63%
	<small>\$1,726,462 Dollar Amt Increase</small>

2023-24 Capital Exclusions	
Bus Purchases	\$ 574,212
BOCES Capital Project Allocation	\$ 808,618 Less BOCES Aid
BOCES Capital Allocation	\$ 99,328 Less BOCES Aid
Capital Fund Transfer	\$ 100,000
BCS Expense	\$ -
Capital Debt	\$ 4,015,850
Total Capital Expense	\$ 5,598,008
State Aid Estimate	\$ 1,332,172 SED Output Report
Less BCS Aid	\$ (19,266)
Less-Water Testing Aid	\$ (3,853)
Transportation Aid	194,432
MS capital project	1,216,899
BOCES Rent & Capital Aid	207,746
Total Aid Exclusion	\$ 2,928,130
Total Capital Exclusion	\$ 2,669,878

2024-25 Capital Exclusions	
Bus Purchases	\$ 480,000
BOCES Capital Project Allocation	\$ 1,024,249
BOCES Capital Allocation(Rent)	\$ 101,064
Capital Fund Transfer	\$ 100,000
BCS Expense	\$ -
Capital Debt	\$ 4,016,600
Total Capital Expense	\$ 5,721,913
State Aid Estimate	\$ 2,198,569 SED Output Report
Less BCS Aid	\$ -
Less-Water Testing Aid	\$ (1,115)
Transportation Aid	191,483 Executive Budget Data
Debt service fund transfer	-
Reserves	-
BOCES Rent & Capital Aid	310,770
Total Aid Exclusion	\$ 2,699,707
Total Capital Exclusion	\$ 3,022,206

INCREASED REVENUE FOR NEXT YEAR

- Tax Levy \$1,726,000
- State Aid **-\$414,335**
- Increased Interest on investments \$1,000,000
 - planned for only \$50,000!!
 - Shouldn't plan for this much next year
- Fund balance \$1,900,000
- Using Retirement Reserve \$300,000

HOW WILL OUR REVENUE COMPARE TO OUR EXPENSES?



FACTORS AFFECTING EXPENSES VS. REVENUE FOR 2024-2025

- Cost for everything we have now including what is in the ARP grant
- Increased expenses because prices go up
- Collective bargaining agreements reflecting salary increases for employees
- Money saved by cost saving measurements
- Increased revenue from property taxes (3.63 %)
- Increased revenue from investments
- Reduced revenue from state aid
- Using \$300,000 from retirement reserve
- Using \$1,900,000 of fund balance again

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- Using \$1,900,000 of fund balance again

Indicates we will be short by about: \$2 Million

HOW WILL WE MAKE UP TWO MILLION DOLLARS?

Further cost cutting including eliminating positions

and/or

Exceed the property tax cap of 3.63 %

(1 % increase = about \$480,000)

SOME BELT TIGHTENING HAS BEEN DONE ALREADY BY REDUCING BOCES SERVICES

- LTTP \$136,017
- Science Kits \$40,000
- Educational Data Analysis Service \$20,000
- Publicity service through BOCES \$26,000
- Financial Data Comparison Service \$22,000
- Content Specialist \$34,000

Seven cost reductions for you that don't
eliminate the positions of current
employees

PROPOSED REDUCTION #1

- Reduce the floating nurse position currently paid for by the ARP grant
 - This position is currently vacant
 - There will still be a nurse in each building
 - This will result in a savings of about \$120,000

PROPOSED REDUCTION #2

- Reduce the teacher and aide positions currently assigned to pre-K
 - These positions are currently in the ARP grant
 - Allow a community-based organization to provide instruction in Duzine as is currently done with two other pre-K classes.
 - An RFP for CBOs for next year is already out.
 - No NP employee would lose their job.
 - Using a CBO to teach this class instead of a NP teacher will save he district.
 - This reduction saves about \$216,000

STUDENT ENROLLMENT

Grade	Current Enrollment 2023-2024		Projected Enrollment 2024-2025	
K	94	5 sections average of 18.8 students	100	5 sections average of 20 students
1	98	5 sections average of 19.6 students	94	5 sections average of 18.8 students
2	102	5 sections average of 20.4 students	98	5 sections average of 19.6 students
3	124	6 sections average of 20.7 students	102	5 sections average of 20.4 students
4	135	6 sections average of 22.5 students	124	6 sections average of 20.7 students
5	111	5 sections average of 22.2 students	135	6 sections average of 22.5 students
6	132	6 sections average of 22.0 students	111	5 sections average of 22.2 students

PROPOSED REDUCTION #3

- Reduce one section of 6th grade
 - Currently we have 132 students in 6th grade and 6 sections with an average of 22.0 students per section
 - Next year we will have about 111 students in 6th grade and 5 sections with an average of 22.1
 - Assuming we have some retirements, no current employee will lose their job
 - This change will save the district \$161,000

PROPOSED REDUCTION #4

- Reduce a social worker
 - One of three social worker positions currently in the ARP grant
 - This position is vacant due to a resignation
 - Eliminating this position will save the district \$129,000

PROPOSED REDUCTION #5

- Reduce the Substance Abuse Counselor Position
 - This position is currently vacant and in the ARP grant
 - This is a hard to fill position, but it would be possible to fill if applicants knew it was a permanent position
 - Eliminating this position will save the district \$70,000

PROPOSED REDUCTION #6

- Eliminate a librarian position
 - This position is currently vacant
 - We would still have a high school librarian, middle school librarian, and an elementary librarian
 - Eliminating this position would save the district \$137,000

PROPOSAL # 7

- Eliminate the Athletic Trainer Position
 - This position is currently vacant
 - Eliminating this position would save the district \$109,000

IF YOU ELIMINATE OPTIONS 1-7, YOU DON'T ELIMINATE ANY CURRENT EMPLOYEES AND YOU SAVE:

• Floating Nurse	\$120,000
• Pre-K Teacher and Aide	\$216,000
• One Section of 6 th Grade	\$161,000
• One Social Worker	\$129,000
• Substance Abuse Counselor	\$70,000
• Librarian	\$137,000
• Athletic Trainer	\$109,000
• Total	\$942,000

HOW FAR ARE WE FROM BALANCING THE BUDGET?

- $\$2,000,000 - \$942,000 = \$1,058,000$

FOR NEXT MEETING WE WILL BRING ADDITIONAL REDUCTIONS FOR YOUR CONSIDERATION.

- Further Reductions
- Exceed the Tax Cap
- Use more than \$1,900,000 of fund balance
 - Actually \$2,200,000 if we use \$300,000 of retirement reserve

