

Garrison UFSD

2024-25 Budget Presentation

April 10, 2024



Garrison
Union Free School District

Budget Objectives

- ▶ Stay within the ATL (Allowable Tax Levy)
- ▶ Provide the Garrison community with a transparent budget process based on input from the finance committee and key stakeholders

Budget Objectives

- ▶ Maintain budget lines based on actual spending and aligned with projections
- ▶ Maintain staffing levels and programs that support the district's strategic goals and initiatives

Instructional Programs

Vision of the Graduate

Communication
& Expression

Critical &
Creative
Thinking

Integrity &
Empathy

Curiosity &
Resilience

Diversity,
Equity, &
Inclusion

Foundational
Literacies

**Goal Setting
Aligned to VOG**

Coherence Plan Strategies

**Feedback to
Students**

**Professional
Learning**

PROGRAMS & INITIATIVES FOR 2024-25

- ▶ ELA (English Language Arts) Curriculum, Instruction & Professional Development
- ▶ Establishment of Field Trip Budget for Grades PK-8
- ▶ School Artwork Installation Project
- ▶ The Garrison School Sign Replacement
- ▶ Gymnasium Roof Replacement & Floor Refinishing
- ▶ Gymnatorium Sound System Upgrade

PROGRAMS & INITIATIVES FOR 2024-25

Continuing:

- ▶ Environmental Education Program in Grades PK-8
- ▶ Special Area Classes in Grades 6-8: (*Art, Debate, STEAM, Information Literacy, Theater, Band, Chorus & E-Music*)
- ▶ Band & Chorus in Grades 3-5
- ▶ SEL (Social Emotional Learning) Programs in Grades PK-8
- ▶ DEI (Diversity Equity & Inclusion) Curriculum, Instruction & Professional Development

Elementary School Class Size

Grade	Actual Enrollment 2023-24	Sections	Class Size	Projected Enrollment 2024-25	Sections	Class Size
PK	17	1	17	16	1	16
K	17	1	17	25	2	12/13
1	31	2	15/16	17	1	17
2	19	1	19	31	2	15/16

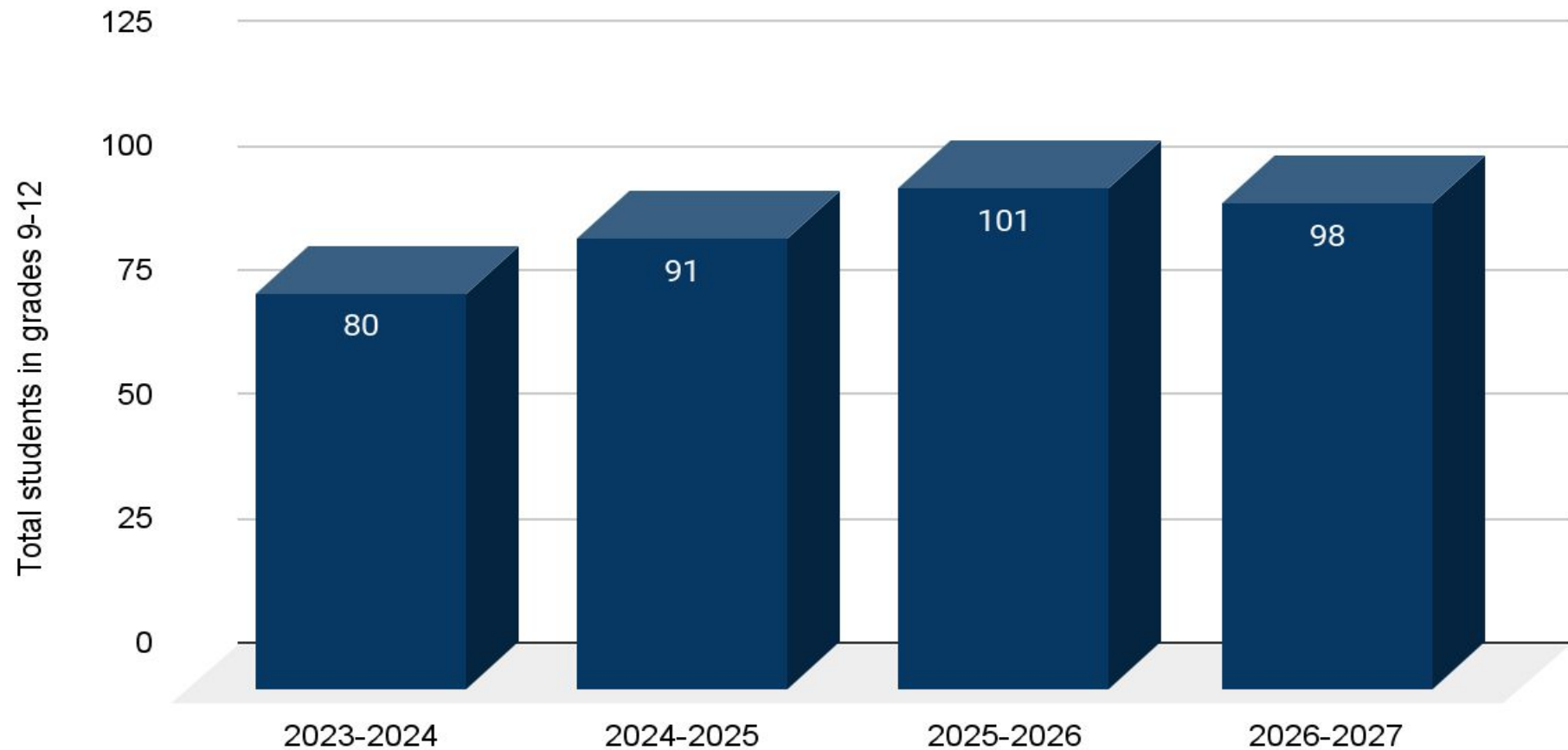
Elementary School Class Size

Grade	Actual Enrollment 2023-24	Sections	Class Size	Projected Enrollment 2024-25	Sections	Class Size
2/3	-	-	-	4	1	4
3	25	1	25	19	1	19
4	18	1	18	25	1	25
5	19	1	19	18	1	18

Middle School Class Size

Grade	Actual Enrollment 2023-24	Sections	Class Size	Projected Enrollment 2024-25	Sections	Class Size
6	18	1	18	19	1	19
7	25	1	25	18	1	18
8	21	1	21	25	1	25
Total PK-8 Class Sections for 2023-24 = 11				Total PK-8 Class Sections for 2024-25 = 12		

High School Enrollment Projections



2024-25 Staffing

Category	Adopted Budget 2023-24	Modified Budget 2023-24	Proposed Budget 2024-25	Change 2023-24 vs. 2024-25
Teachers & Faculty Support Staff	28.15	28.15	29.15	+1.0
Teaching Assistant	1	1	1	-
Aides	5	5	5	-
Administrators	4	4	4	-
Clerical/Exempt Employees	4	4	4	-
Facilities & Operations	5	5	5	-

2024-25 Staffing

- **Additional Section of Kindergarten Based on Enrollment Increase:**
 - Add a 1.0 FTE Elementary Teacher
 - Share existing kindergarten aide between two classrooms

2024-25 Staffing

- **Reinstate Transportation Coordinator Stipend:**
 - Coordinate daily operations of transportation services
 - Provide transportation for field trips and athletic events
 - Responsible for the maintenance and repair of all district-owned vehicles

Changes in Expense

Cost Drivers for 2024-2025

Year-over-Year Increase

- ▶ Gymnasium Roof Replacement Project (\$250,000)
- ▶ Gymnasium Floor Refinishing (\$55,000)
- ▶ Heating Ventilation Air Conditioning Service Contract (\$65,000)
- ▶ Electric Costs to Operate HVAC System (\$38,000)
- ▶ Gymnatorium Sound System Upgrade (\$45,000)

Cost Drivers for 2024-2025

Year-over-Year Increase

- ▶ High School Tuition (*enrollment driven*) (\$168,034)
- ▶ Transportation Service Contract (\$78,073)
- ▶ Field Trip Budget Line (\$25,000)
- ▶ PNW BOCES Arts-in-Education (\$69,000)
- ▶ ELA Professional Development (\$30,000)

Cost Drivers for 2024-2025

Year-over-Year Increase

- ▶ Annual Climate Summit (\$10,000)
- ▶ Environmental Education Equipment (*biodigester*) (\$15,000)
- ▶ New School Sign (\$30,000)
- ▶ Artwork Installation Project (\$20,000)
- ▶ Modified Sports Uniforms (\$4,000)

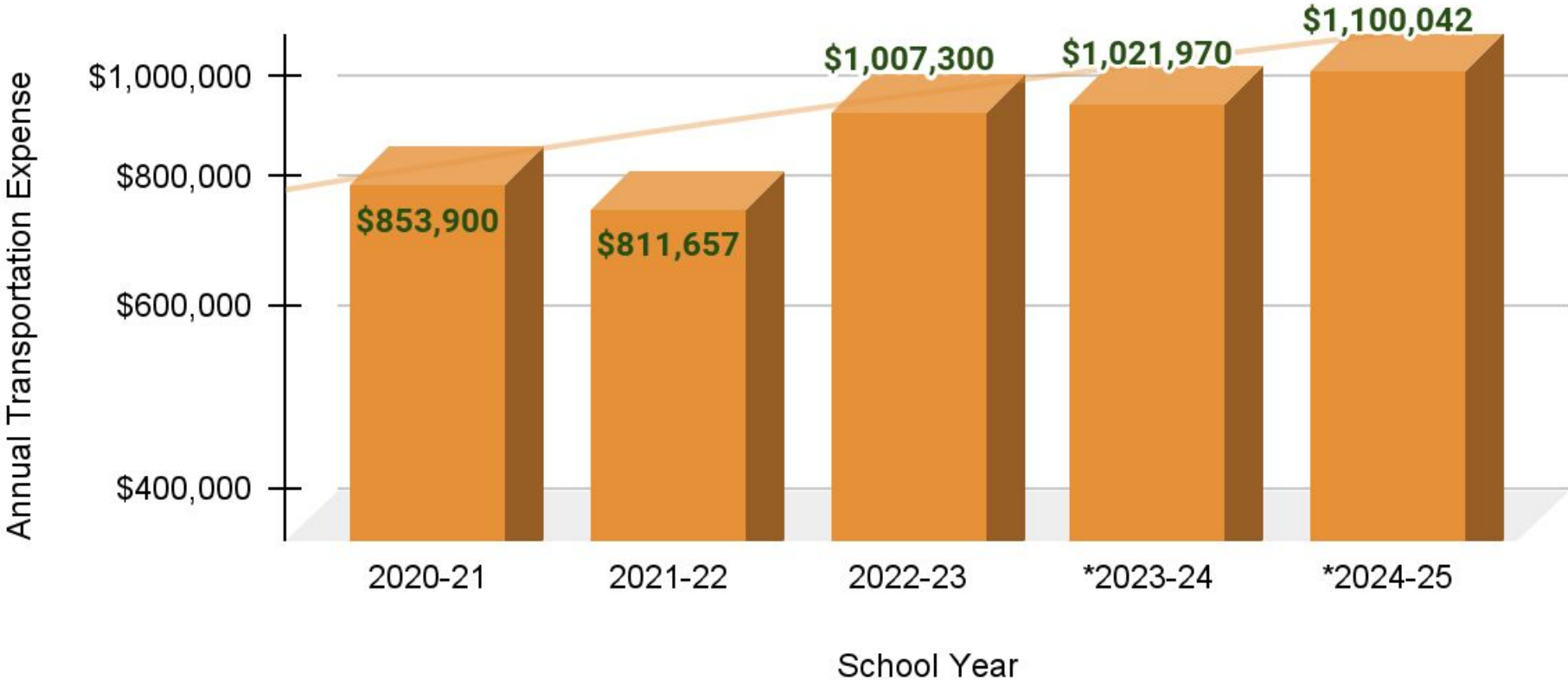
Cost Drivers for 2024-2025

Year-over-Year Increase

- ▶ One Set of Classroom Desks/Chairs (\$30,000)
- ▶ 1.0 FTE Elementary Teacher (\$116,700)
- ▶ Transportation Coordinator Stipend (\$20,000)
- ▶ **Total = \$1,068,807**

GUFS Contractual Transportation Expense

*Estimated Expenses for 2023-24 & 2024-25



Transportation for 2024-2025

Bidding Process

- ▶ Voter approval is required for a multi-year contract
- ▶ Bid will remain open for four - six weeks to ensure a competitive process
- ▶ GUFSD will make a one-year award for 2024-25
- ▶ A transportation contract for the remaining four years (2025-2029) will be sought at the time of the May 2025 Budget Vote

U.S. Inflation Rate - Historical Data



Revenue Challenges

Garrison UFSD Loses “Save Harmless” Foundation Aid Increases

- Under Governor Hochul’s 2025 Executive Budget Proposal, Garrison UFSD will experience a 39.5% reduction in State Foundation Aid, equivalent to \$234,036.
- This reduction represents the highest percentage loss among any school district in Westchester and Putnam counties.

Garrison School Taxes are the second lowest in the Lower Hudson Valley: Dutchess, Putnam, Orange, Rockland, Westchester

- The median taxpayer in Lower Hudson Valley pays 2.04 times as much school taxes per dollar of property market value than a Garrison taxpayer does.
- There are 88 school districts which have taxing jurisdiction in one of the 5 counties.

Garrison School Taxes are the second lowest in the Lower Hudson Valley: Dutchess, Putnam, Orange, Rockland, Westchester

- Garrison is ranked 87th out of 88 school districts with its tax rate.
- Only Pocantico Hills is lower at 9.02/1000 of Full Value.

Efforts to Mitigate Budget Challenges

Lobbying NYS Representatives

- Advocating through NYSSBA and WPSBA to restore “Save Harmless” to the Foundation Aid formula
- Formal requests for grant-in-aid for Garrison have been made to:
 - Assemblywoman Dana Levenberg
 - Senator Robert Rolison

Extend Multi-Year High School Tuition Contracts

- We currently have a five-year tuition contract with Putnam Valley CSD that expires in June 2028.
- We have a tentative agreement with Highland Falls-Fort Montgomery CSD to extend the current contract through June 2029.

Extend Multi-Year High School Tuition Contracts

- We have made a proposal to the Haldane CSD to extend the current contract through June 2029.
- We have also proposed eliminating the clause that mandates the annual negotiation of each new cohort.
- If approved, future increases will mirror the NYS Tax Cap formula, and make high school tuition expenses more predictable.

Proposed Budget Breakdown

What determines the tax cap?

- NYS prescribed formula including
 - The prior year's tax levy
 - Tax base growth factor
 - Allowable levy growth factor
 - Exclusions (retirement, capital levy, court orders/judgements)



Property Tax Cap

Inflation and Allowable Levy Growth Factors

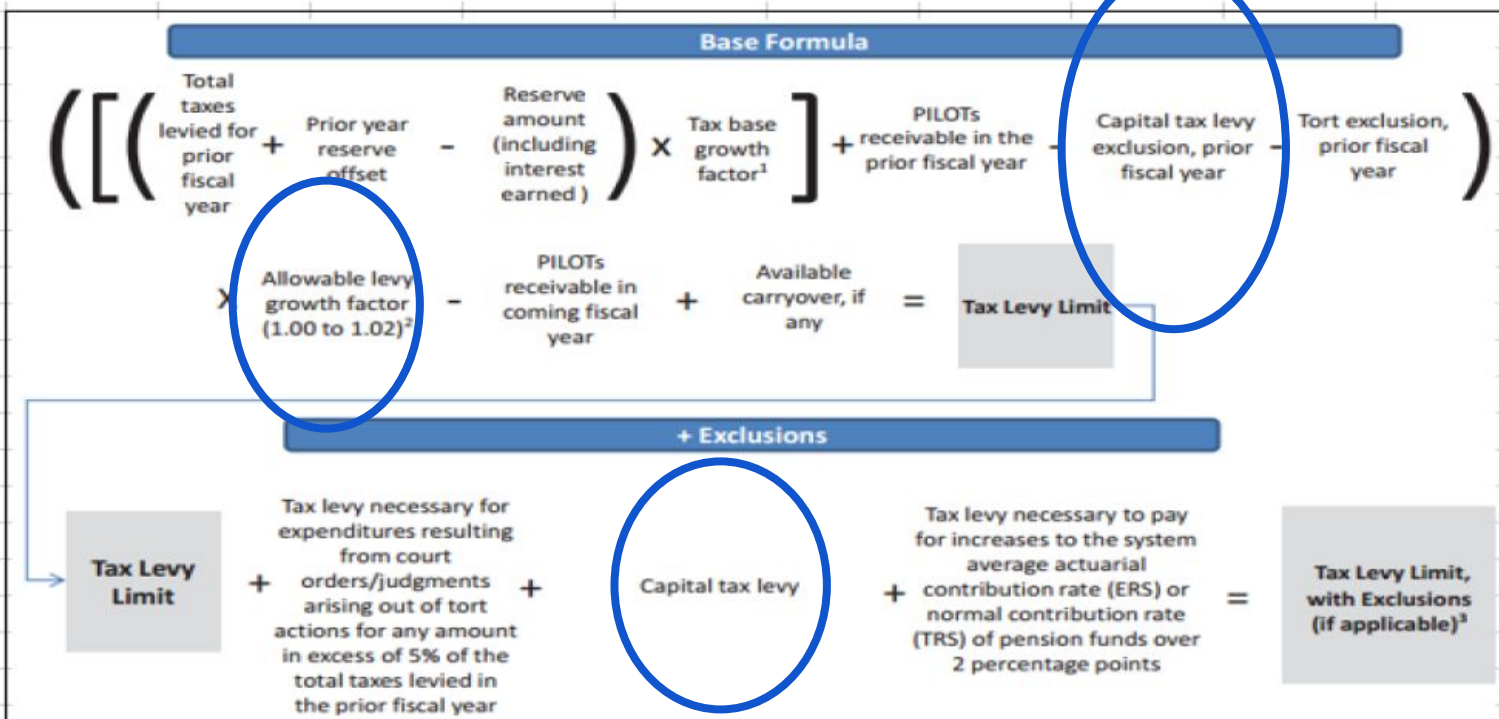
Inflation Factors and Allowable Levy Growth Factors by Fiscal Year

Fiscal Year	Fiscal Years Beginning									
	2020		2021		2022		2023		2024	
	Inflation Factor	Allowable Levy Growth Factor	Inflation Factor	Allowable Levy Growth Factor	Inflation Factor	Allowable Levy Growth Factor	Inflation Factor	Allowable Levy Growth Factor	Inflation Factor	Allowable Levy Growth Factor
Jan 1 - Dec 31	2.07%	1.0200	1.56%	1.0156	2.30%	1.0200	7.17%	1.0200	6.26%	1.0200
Mar 1 - Feb 28	1.90%	1.0190	1.46%	1.0146	3.00%	1.0200	7.69%	1.0200	5.43%	1.0200
Apr 1 - Mar 31	1.85%	1.0185	1.43%	1.0143	3.33%	1.0200	7.92%	1.0200	5.88%	1.0200
Jun 1 - May 31	1.78%	1.0178	1.31%	1.0131	4.23%	1.0200	8.06%	1.0200	4.37%	1.0200
Jul 1 - Jun 30	1.81%	1.0181	1.23%	1.0123	4.70%	1.0200	8.00%	1.0200	4.42%	1.0200
Aug 1 - Jul 31	1.89%	1.0189	1.14%	1.0114	5.21%	1.0200	7.91%	1.0200	3.85%	1.0200
Sept 1 - Aug 31	1.88%	1.0188	1.08%	1.0108	5.70%	1.0200	7.75%	1.0200	Coming	

Garrison Tax Cap Factors

- 2024 Exclusions for retirement contributions = 0
- 2024 Exclusions for court orders & judgements = 0
- 2023 Capital tax levy \$706,747
- 2024 Capital tax levy \$894,933
 - Due to transfer to capital for gym roofing project

NYS Tax Cap Formula



¹ Tax base growth factor: Based on Tax and Finance determination of "quantity change," such as new construction, newly taxable status of existing property, or measurable improvements to taxable property within the boundaries of the local government or school district.

² Allowable levy growth factor: Lesser of 1.02 or inflation factor (percent change in CPI for the 12 month period ending 6 months before the start of the coming fiscal year over the prior 12-month period), but never lower than 1.00.

³ If school districts propose to exceed this, they must get 60% voter approval for an override.

Tax Levy Calculation

as of 02/05/24

Prior Year Tax Levy	\$	10,721,026		
Tax base growth factor		1.008		
	\$	<u>10,806,794</u>		
Prior year pilot		0		
	\$	<u>10,806,794</u>		
Prior year capital levy and court orders	\$	<u>706,747</u>		
Adjusted Prior Year Levy	\$	10,100,047		
Allowable Growth Factor		1.02		
	\$	<u>10,302,048</u>		
Pilots for coming year		0		
	\$	<u>10,302,048</u>		
Available Carryover	\$	<u>-</u>		
Tax Levy Limit	\$	10,302,048		
Coming School Year Exemptions	\$	<u>894,933</u>		
Maximum Allowable Levy under cap	\$	11,196,981	\$	475,955
				4.44%

Is Garrison seeking an override of the tax cap in 2024?

- NO.
- Based on the formula for Garrison, a tax increase of 4.44% is within the allowable tax cap limit.
- A tax increase of 4.44% requires a simple majority vote.

Account	Description	23-24 Revenue Budget	24-25 Revenue Draft		
A 1001	REAL PROPERTY TAXES	10,721,026.00	11,196,981.00		
A 1311	OTHER DAY SCHOOL TUITION (from Individual:	110,581.00	110,581.00		
A 2401	INTEREST AND EARNINGS	9,000.00	200,000.00		
A 2701	REFUND OF PRIOR YR'S EXP-BOCES	43,085.00	40,000.00		
A 2703	REFUND OF PRIOR YR EXP	32,100.45	75,000.00		
A 2705	GIFTS AND DONATIONS	1,556.00	1,500.00		
A 2770	UNCLASSIFIED REVENUES	15,000.00	10,000.00		
A 3101	BASIC FORMULA	775,609.00	607,451.00		
A 3101.1	EXCESS COST AID	27,202.00	41,781.00		
A 3103	BOARD OF COOPERATIVE EDUCATIONAL SE	119,418.00	157,537.00		
A 3106	SOUND BASIC EDUCATION AID	25,641.00	25,864.00		
A 5031	INTERFUND TRANSFERS	684,570.00	902,878.00		
	A Totals:	12,564,788.45			
	Grand Totals:	12,564,788.45	13,369,573.00		
	Estimated from budget	947,870.00	Governors proposal 832,633.00	reduction 115,237.00	12%
	From output reports	1,050,753.00			
	Foundation aid	592,072.00	Governors proposal 358,036.00	Decrease 234,036.00	40%

Proposed use of Reserves

- The draft budget does not require the use of any reserve funds, only undesignated fund balance.
- The finance committee may recommend the reallocation of a portion of the remaining undesignated fund balance to bolster existing reserves.

Close Gap with Fund Balance

Yellow highlighted numbers are estimates

Year	Appropriated Fund Balance	Change in General Fund Balance	Total Y/E General Fund Balance
2016-17	(634,591)	(255,446)	3,245,277
2017-18	(775,124)	470,199	3,715,476
2018-19	(408,345)	709,978	4,425,454
2019-20	(807,168)	(231,778)	4,193,676
2020-21	(944,906)	(839,270)	3,354,406
2021-22	(893,319)	(708,528)	2,645,878
2022-23	(601,506)	935,287	3,581,165
2023-24	(684,570)	(100,000)	3,481,165
2024-25	(902,878)	(700,000)	2,781,165

Proposed Budget

Range	Description	2024 - 25	2023 - 24	Dollar Change	Percent Change	2022 - 23	2022 - 23
		Proposed Budget	Budget			Budget	Expenditures
1000 - 1999	GENERAL SUPPORT	1,977,598	1,773,277	204,321	12%	1,641,489	1,563,267
2000 - 2999	INSTRUCTION	6,955,533	6,677,161	278,373	4%	6,506,946	6,188,175
5000 - 5999	TRANSPORTATION	1,100,042	1,021,970	78,073	8%	1,007,300	843,703
9000 - 9099	EMPLOYEE BENEFITS	2,362,974	2,330,306	32,668	1%	2,342,181	2,067,479
9700 - 9799	DEBT SERVICE	713,425	707,075	6,350	1%	552,401	546,503
9900 - 9999	INTERFUND TRANSFERS	260,000	55,000	205,000	373%	55,285	6,980
	Grand Totals	13,369,573	12,564,788	804,784	6.41%	12,105,602	11,216,106

Transfer to Capital for Gymnasium Roof

- The gymnasium roof is original to the middle school addition, beyond its useful life, and is currently experiencing active leaks.
- Including this project in the 2024-25 budget enables the District to replace the roof without incurring financing expenses.

Active Gym Roof Leaks



Active Gym Roof Leaks



Grant for Roof Reconstruction

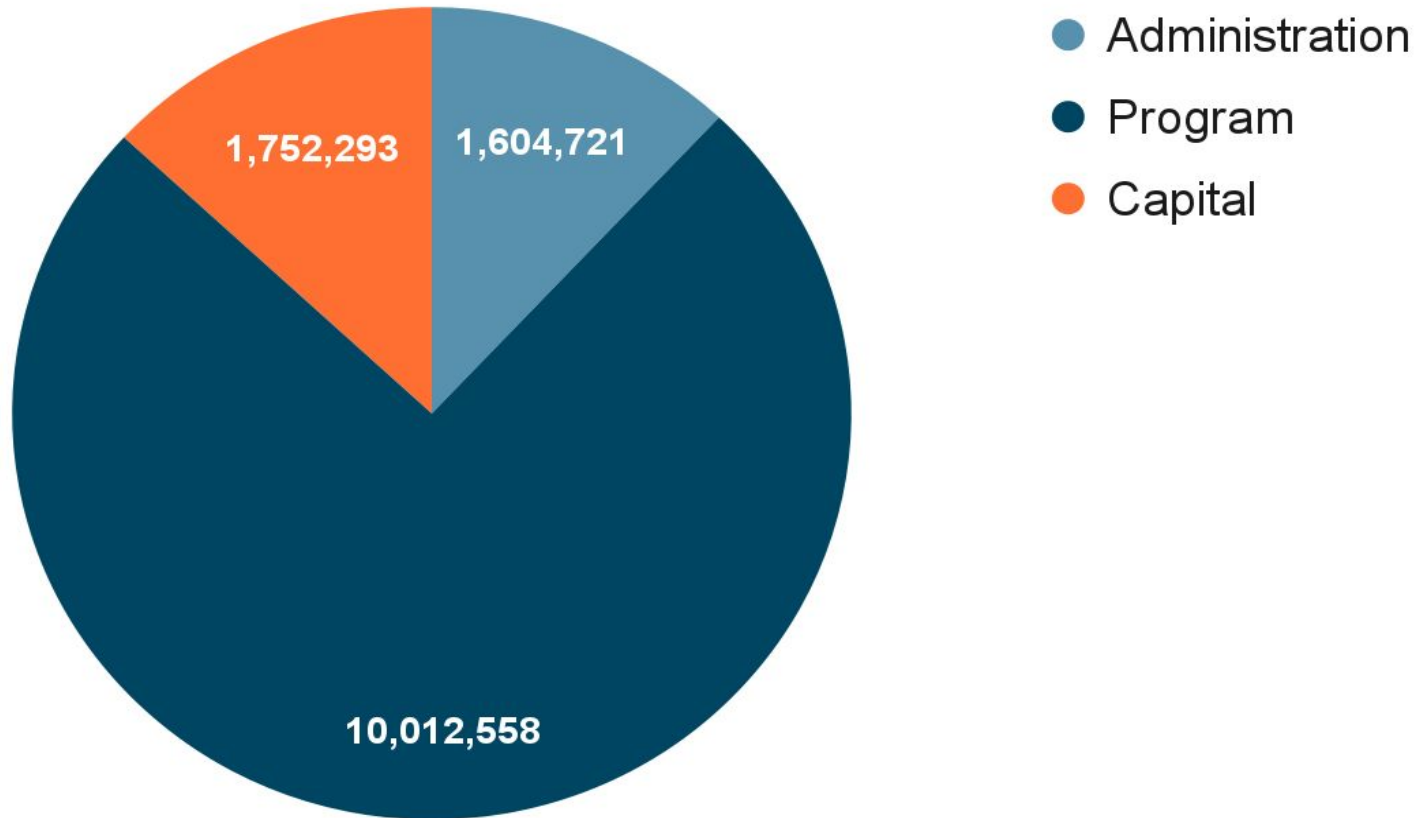
- The District has applied for a Community Resiliency, Economic Sustainability, and Technology (CREST) grant.
- The grant will reimburse the District for \$125,000, or 50% of the total cost upon completion.
- Our normal State building aid is 10%.

Gymnasium Floor Refinishing

- Gym floor finish is beyond its useful life
- Existing finish has failed in several areas



Proposed Budget in 3 Components



2024-25 Budget Unknowns

- Budget is comprised of estimates:
 - Will “Save Harmless” be restored to the Foundation Aid formula?
 - Will NYS lobbying efforts result in special state aid?

2024-25 Budget Unknowns

- Number of special education out-of-district placements
- Transportation costs for special education

Budget Decisions

2024-25 Budget Summary

- The District must allocate \$902,878 of undesignated fund balance to stay within the NYS tax cap.

What happens if a proposed budget is defeated on May 21st?

- The Board of Education may hold a re-vote for the budget on June 18, 2024. They may propose the same or a revised version of the May 21st budget.
- The Board of Education may prepare and adopt a contingent budget without going back to the voters.

Contingent Budget

- ▶ A contingent budget requires a 0% tax levy increase.
- ▶ It also requires the elimination of all equipment purchases, except equipment that is essential for property preservation and special education purposes.

Contingent Budget Reductions

- ▶ Nearly all equipment would be eliminated from the budget including classroom furniture, stage sound system upgrade, biodigester, art the installation project and school replacement sign.

Contingent Budget Requirements

- ▶ Staffing cuts that will affect program and administration.
- ▶ The District would be required to remain under the administrative cap.

Contingent Budget Reductions

Eliminate:

- ▶ 1.0 FTE Teaching Position
- ▶ 1.0 FTE Administrative Position
- ▶ Field Trip Budget

Contingent Budget Reductions

- ▶ Elimination of the gymnasium roof replacement project, which would cause the District to lose \$125,000 NYS CREST grant funding.

Summary of Propositions

Proposition #1 The Budget

“Shall the sum of \$13,369,573 be appropriated to meet the estimated expenditures of the Garrison Union Free School District, for school purposes, for the fiscal year July 1, 2024 through June 30, 2025, and the necessary tax be levied for same, upon the taxable property of the school district, after first deducting the monies available from State Aid and other sources?”

Proposition #2

Term of Instruction Contract

“Shall the Board of Education of the Garrison Union Free School District be authorized to contract for a period of not less than two and not more than five years with the Haldane Central School District, for the purpose of educating Garrison students in grades 9 through 12, and to provide the necessary transportation for such students?”

(If the proposition is defeated, Garrison will not be able to extend its current multi-year agreement with the Haldane CSD through June 2029.)

Proposition #3

Term of Instruction Contract

“Shall the Board of Education of the Garrison Union Free School District be authorized to contract for a period of not less than two and not more than five years with the Highland Falls-Fort Montgomery Central School District, for the purpose of educating Garrison students in grades 9 through 12, and to provide the necessary transportation for such students?”

(If the proposition is defeated, Garrison will not be able to extend its current multi-year agreement with the Highland Falls-Fort Montgomery CSD through June 2029.)

Proposition #4 Authorization for Continuous Voter Registration

“Shall the Garrison Union Free School District adopt a system of continuous personal registration whereby voters for School District elections and votes may register on any school business day between the hours of 8:00 a.m. and 4:00 p.m. at the District Clerk’s Office, commencing July 1, 2024, except that no person shall be permitted to register to vote for a School District election or vote less than five days preceding each such election or vote?”

(Voter approval allows the District to register voters continuously throughout the school year rather than only on two specific dates.)

Budget Calendar

- ▶ Important Dates to Remember:
 - Monday, April 22 by 5:00 PM - Board Candidate petitions due to the District Clerk
 - Monday, April 22 - District Clerk can begin receiving absentee ballot applications and early mail voter applications
 - May 6-7 - Voter Registration 9:00 AM - 3:00 PM

Budget Calendar

▶ Important Dates to Remember:

- Wednesday, May 8 - Budget Hearing @ 7:00 PM in the Learning Commons
- Monday, May 13 - Budget Newsletter mailed to all Garrison district residents
- Tuesday, May 14 - Deadline for District Clerk to receive absentee & early mail voter applications by mail

Budget Calendar

▶ Important Dates to Remember:

- Monday, May 20 - Deadline for District Clerk to receive absentee & early mail voter applications in person
- Tuesday, May 21 - 7 AM to 9 PM - Budget Vote, Proposition Votes & Board Election-School Gymnasium
- Tuesday, May 21 by 5:00 PM - District Clerk must receive absentee and early mail voter ballots