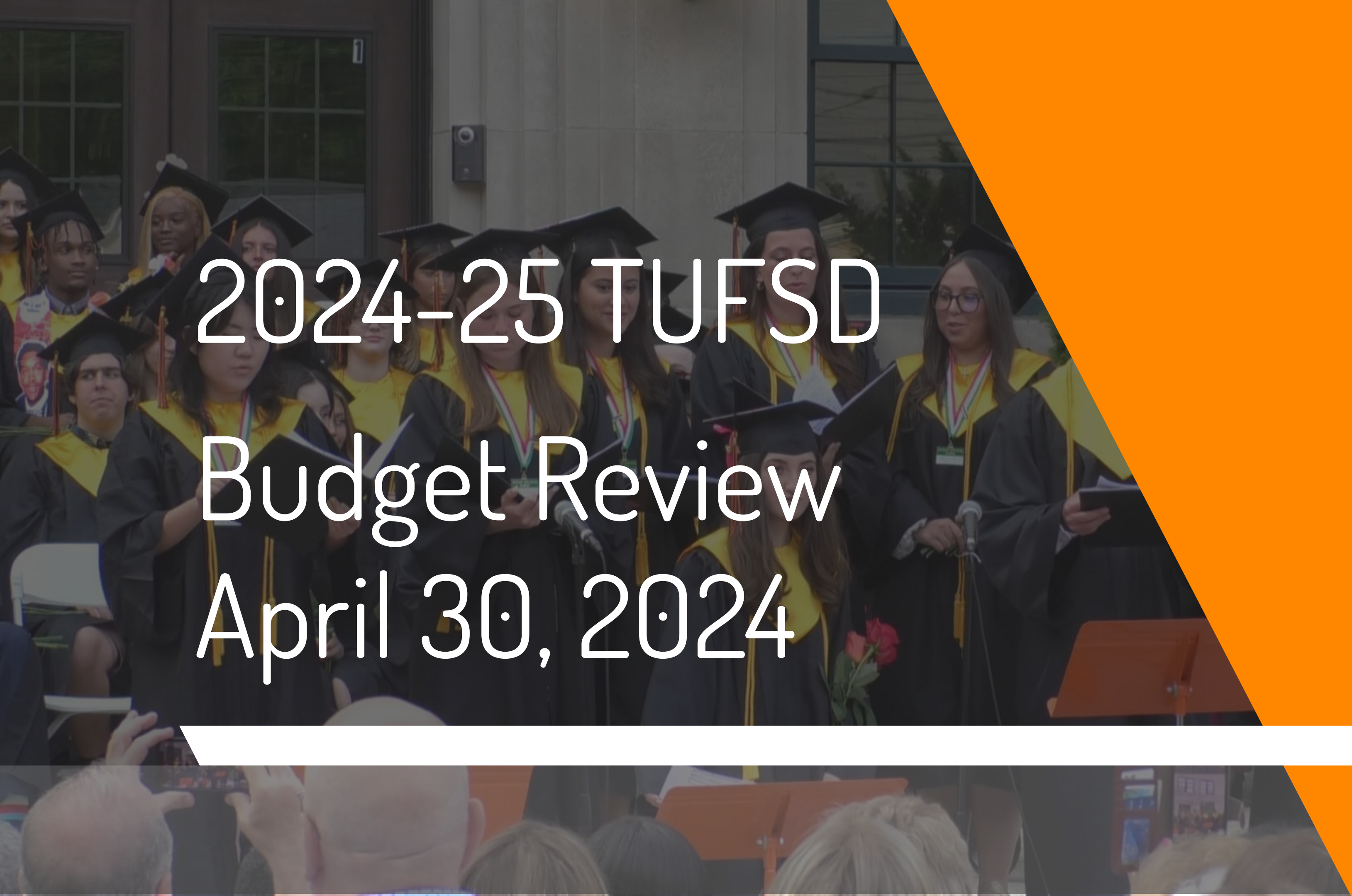


2024-25 TUFSD
Budget Review
April 30, 2024

Mission & District Strategic Goals

Preparing Every Student for Excellence

- **Enhance** academic performance for success in College, Career, and Citizenship
- **Build** strong relationships between the district and the community
- **Ensure** fiscal responsibility and sustainability

Preparing Every Student for Excellence

Diverse Needs of Learners
To meet the diverse needs of all learners and improve student outcomes, we will design equitable instruction and learning opportunities based on achievement data and students' strengths, interests, and abilities.

Professional Learning
In support of the District's Strategic Goals, we will create a systemic approach to continuous professional learning that values instructional collaboration, creativity, data analysis, and K-12 curriculum consistency and alignment.

STUDENT ACHIEVEMENT
Strategic Plan

Social and Emotional Learning
To access learning and understanding, all members of our school community will learn and demonstrate self-awareness, social awareness, responsible decision making, self-management, and positive relationship skills for optimal mental, social, and emotional well-being.

Contemporary Teaching & Learning
To prepare students for future success, we will embed contemporary teaching and learning strategies into all disciplines.

Highlights of Budget Additions and Subtractions

Proposed Changes in Staffing

Middle / High School Additions	
0.8	AP Courses in Science, Social Studies, and ELA • AP Environmental Science • AP World History • AP Statistics • AP English Language
1.0	New Electives • Accounting • Anatomy and Physiology • Sports Medicine • Astronomy • Climate Issues • Engineering I and Engineering II • Game Design
1.0	Academic Interventionist
0.4	Middle School Electives • General Music (Grade 7) • Podcasting and Audiovisuals (Grade 6)
0.1	Algebra Lab
3.3	**Total Requested**

Middle / High School Reductions	
-0.2	Community Chemistry
-0.4	STEAM and Media Productions
-0.4	Peer Tech Coach Release Time
-0.2	Forensics (One Section)
-0.2	Applications of Physics in Engineering
-0.2	English 11H
-0.2	English AIS
-0.2	Math AIS
-0.2	Restructuring Algebra 1A and 1B
-0.2	Intermediate Algebra
-0.2	Applied Geometry
-2.6	**Total Reduced**

Proposed Changes in Staffing

William E. Cottle Additions	
.5	Speech Teacher
.8	Band & Strings Teacher
1.3	**Total Requested**

William E. Cottle Reductions	
-.8	BOCES Artists in Residence
-1.0	Classroom Teacher FTE
-1.8	**Total Reduced**

District Wide Summary	
4.6	Total Staffing Increases
-4.4	Total Staffing Reductions
0.2	**Total Staffing Increase**

Proposed Changes in Professional Learning

Change	Description	Budgeted Change
Continued LATIC Training	Newly designed Summer Institute for teachers to build on strategies, and continued on-site coaching for cohort members and building-wide trainings	-$2,000
Enrichment and High-Level Engagement Support at WEC	Full staff training and administrative consulting on ways to support and challenge accelerated learners	$12,000
Tier I Interventions and Supports at MS/HS	Full staff training and administrative consulting on best ways to infuse Tier I interventions to promote differentiated instruction and support	$2,000
Peer Technology Coaches	Stipends for staff to take on role of on-site peer technology coach, responsible for integrating technology into instruction in alignment with our goal of "contemporary teaching and learning"	$15,000 (Grant-funded)
Literacy Coaches	Stipends for staff to take on role of on-site peer literacy coach, in alignment with our goal of meeting "diverse needs of learners," allowing teachers across content areas to implement research-based strategies and interventions	$15,000 (Grant-funded)

Proposed Changes in Curriculum

Change	Description	Budgeted Change
Savvas Envisions Math (Grade 7, 1 Year)	One-year extension of Grade 7 Envisions Math digital license; bringing the K-8 renewal cycle to the same point	$3,500
Savvas Social Studies (Grade 6, 3-Year)	Three-year extension of the Savvas text Middle Ages, used in sixth grade Social Studies	$7,150
Savvas Social Studies (Grades 7-8, 3-Year)	Three-year extension of the Savvas text American History, used in seventh and eighth grade Social Studies	$13,600
AP Lang Textbooks	Class set of *Ideas in Argument* (Williamson, Zell, Davis, 2022) for the AP Language and Composition Class	$5,950
MClass DIBELS	K-5 Platform for DIBELS assessment and dyslexia screener	$10,800 (Subscription) PD $3,000
Vocabulary Books	Wordly Wise Vocabulary Books and Digital Access for Grades 3-12	$12,600
NewsELA at High School	Bringing NewsELA - an informational text platform - to the High School	$2,800
NoRedInk at Middle School	Bringing NoRedInk - a standards-aligned writing platform - to the Middle School	$6,000

Proposed Changes in Curriculum

Change	Description	Budgeted Change
Touch Typing for 3-5	New touch typing program for students in grades 3-5	Budget Neutral
AP Environmental Science Textbook	Textbook funds for AP Environmental Science	$8,000
AP World History: Modern Textbook	Textbook funds for AP World History: Modern	$8,000
Chemistry AP/Honors Books	More rigorous texts for AP Chemistry and Honors	$2,015
New Course: Anatomy and Physiology	Materials and supplies for new course: Anatomy and Physiology	$8,736 (One-Time) $1,000 (Recurring)
New Course: Sports Medicine	Materials and supplies for new course: Sports Medicine	$205 (One-Time) $1,000 (Recurring)
New Course: Astronomy	Materials and supplies for new course: Astronomy	$500 (One-Time) $1,000 (Recurring)
New Course: Climate Issues	Materials and supplies for new course: Climate Issues	$500 (One-Time) $1,000 (Recurring)
New Course: General Music Classes	Audio-visual recording equipment for new sixth and seventh-grade General Music course	$2,000

Proposed Changes for Student Support

Change	Budgeted Change
Tutoring Funds (As-Needed Basis)	$14,600
WEC/ECAP Partnership (Reduce to two hours a week)	$5,110

Change	Budgeted Change
Summer Scholars Program (Grades 5-8) ● Two Instructors ● Instruction and Preparation Time	$9,780
Summer School - Credit Recovery and Regents Prep - Certified Teachers	$7,008

Proposed Changes in Athletics

Description	Budget Additions
JV Boys Soccer Team	$6,905
Modified Boys Lacrosse	$5,180
Varsity Boys Lacrosse	$1,725
Replacement of Helmets & Protective Gear	$17,000
Lacrosse shot clocks	$6,500
Athletic Trainer Increase	$2,500
Cheerleading Stipend Changes	$9,890
Total Athletics	**$49,700**

Proposed Changes in Extracurriculars

	Description	Budget Additions
Additional Art Club (WEC)	Increased interest in Art Club Participation across the grades	$2,302
MS Drama Club	Restructuring Improv group to create a MS-specific (similar to William E. Cottle structure)	Budget Neutral

Proposed Changes in Technology

Description	Budget Increase/ (Decrease)
Transition Server Hosting to SWBOCES LHRIC*	$96,000
Cost savings from completion of 19/20 IPA	-$40,415
Part time on site SWBOCES junior network specialist	$37,000
Total Technology Changes	**$92,585**

*in the years subsequent to 2024-25, this cost will be offset by both Erate funding and BOCES aid bringing the net cost down to $40,000

Transfers to Other Funds

Description	24-25 Allocation	Budget Additions
Transfer to Special Aid Fund - Mandated Special Education ESY	$45,000	$0
Transfer to School Lunch Fund	$20,000	$20,000
Transfer to Capital Fund - For capital improvements done outside of large capital projects (repairs to classroom flooring, masonry work, and HVAC and piping systems)	$50,000	$0
Total Transfer to Other Funds	**$115,000**	**$20,000**

Summary of Budget Additions & Subtractions

Description	Budget Increase/ (Decrease)
.2 FTE District Wide Staffing Estimated $ Increase	$31,000
Total Changes in Curriculum & Professional Learning	$77,400
Total Changes in Athletics & Extracurricular	$52,002
Total Changes in Student Support, including Summer	$36,498
Total Changes in Technology	$92,585
Total Transfer to Other Funds	$20,000
Total Proposed Changes	**$309,485**

Proposed Budget Summary

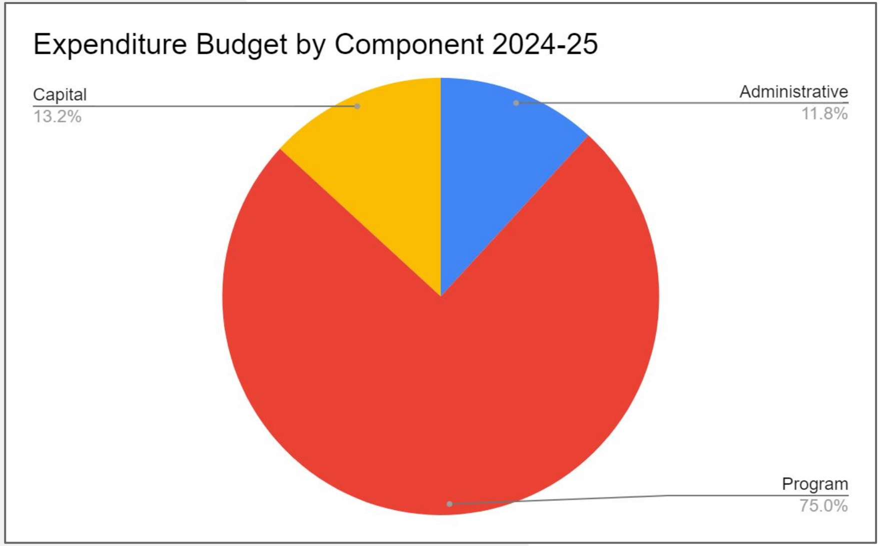
2024-25 Superintendent's Proposed Budget

2024-25 Proposed Expenditures

2024-25 PROPOSED BUDGET BY FUNCTION

Description	2023-24 Adopted Budget	2024-25 Proposed Budget	Budget-to-Budget Increase / (Decrease) $	%
Board of Education	39,160	41,495	2,335	5.96%
Central Admin & Business Office	832,749	839,166	6,417	0.77%
Auditing, Treasurer & Fiscal Agent	202,460	210,460	8,000	3.95%
Legal, Personnel & Public Info.	289,300	275,640	(13,660)	-4.72%
Operations & Maintenance	2,244,145	2,321,569	77,424	3.45%
Central Services, Insurance, Dues, & BOCES Admin & Cap	680,526	755,281	74,755	10.98%
Assessments & Real Property Tax Refunds	265,000	250,000	(15,000)	-5.66%
Curriculum & Instruction	354,926	378,428	23,502	6.62%
Supervision	1,127,531	1,161,828	34,297	3.04%
Regular Instruction	11,101,695	11,486,347	384,652	3.46%
Special & Occupational Education	6,129,210	6,277,607	148,397	2.42%
Library & Technology	1,087,363	1,286,095	198,732	18.28%
Guidance & Health Services	867,030	887,129	20,099	2.32%
Psychological Services	391,210	407,089	15,879	4.06%
Co-Curricular & Athletics	836,660	863,800	27,140	3.24%
Pupil Transportation	2,395,981	2,515,928	119,947	5.01%
Employee Benefits	8,470,983	9,055,212	584,229	6.90%
Debt Service	2,702,131	2,667,226	(34,905)	-1.29%
Interfund Transfers	95,000	115,000	20,000	21.05%
Total	**40,113,060**	**41,795,300**	**1,682,240**	**4.19%**

2024-25 PROPOSED THREE - PART COMPONENT BUDGET



2024-25 Expenditure Budget by Component		
Administrative	$4,943,925	11.8%
Program	31,342,884	75.0%
Capital	5,508,491	13.2%
TOTAL:	**$41,795,300**	**100.00%**

2024-25 Proposed Revenues

Governor's Enacted Budget

- Foundation Aid
  - $934 million overall increase (vs. $1.16 billion if fully-funded)
  - Save harmless cuts fully backfilled
    - No guaranteed minimum increase
  - Inflationary factor of 2.8% used in formula
    - **Tuckahoe will see an additional $10,735 in foundation aid**
    - 2.4% proposed by the Governor, but below the 4.1% current law level
  - Minor adjustment to "state sharing ratio" to further support high need districts (90% to 91%)
  - 339 districts would see an increase and 334 districts would see flat funding

2024-25 Proposed Revenues

			Budget-to-Budget	
	2023-24	2024-25	Increase / (Decrease)	
Revenue Category	Adopted Budget	Proposed Budget	$	%
Real Property Taxes, Incl. STAR	$31,237,172	$31,842,132	$604,960	1.94%
PILOTs & Sales Tax	1,122,791	1,260,923	$138,132	12.30%
Non-Resident Tuition & Other Student Fees	1,093,000	1,273,000	$180,000	16.47%
Interest Earnings	100,000	200,000	$100,000	100.00%
Refunds of Prior Year Expenses	110,000	145,000	$35,000	31.82%
Facilities Use Fees & Other Miscellaneous Revenues	30,000	15,000	-$15,000	-50.00%
State Aid	5,067,202	5,567,596	$500,394	9.88%
Federal Aid	30,000	60,000	$30,000	100.00%
Appropriated Reserves - ERS Reserve	0	110,000	$110,000	100.00%
Appropriated Fund Balance	1,322,895	1,321,649	-$1,246	-0.09%
Total	**$40,113,060**	**$41,795,300**	**$1,682,240**	**4.19%**

Lowest Tax Levy Increase in 7 years

Tax Levy Below the Cap

Tuckahoe UFSD 2024-25 Tax Levy Limit Calculation (Tax Cap)		
A	Total Real Property Tax Levy for Base Year (2023-24)	$31,237,172
B	Tax Cap Reserve offset from FY 2023 used to reduce FY 2024 Levy	$0
C	Tax Base Growth Factor	1.0076
D	Product of (A+B)*C	$31,474,575
E	+ Base Year 2023-24 PILOTs	$452,791
F	Sum of D + E	$31,927,366
G	- Base Year 2023-24 Capital Tax Levy Exclusions	$2,203,299
H	Difference of F - G	$29,724,067
I	Allowable Levy Growth Factor based on CPI (2% for 2024-25)	1.0200
J	Product of H * I	$30,318,548
K	Budget Year 2024-25 PILOTs	$485,923
L	Difference of J - K = Tax Levy Limit Before Exclusions	**$29,832,625**
M	Budget Year 2024-25 Torts & Judgments above 5% of levy	$0
N	Budget Year 2024-25 Capital Tax Levy Exclusions	$2,046,222
O	Budget Year 2024-25 Pension Expense above 2% increase in rate	$3,285
P	Eligible Prior Year Carryover	$0
Q	**Sum L+M+N+O+P = Budget Year 2024-25 Maximum Allowable Tax Levy**	**$31,882,132**
S	**Maximum Allowable Tax Levy $ Increase "Tax Cap"**	**$644,960**
R	**Maximum Allowable Tax Levy Percentage Increase "Tax Cap"**	**2.06%**
T	**Proposed 24-25 Tax Levy**	**$31,842,132**
U	**Proposed 24-25 Tax Levy $ Increase**	**$604,960**
V	**Proposed 24-25 Tax Levy % Increase**	**1.94%**

- **Proposed Tax Levy: $31,842,132**
- **1.94% or $644,960 Increase**
- **Lowest tax levy increase in 7 years**
- **Proposed levy is tax cap compliant**
- **Proposed levy is BELOW the CAP**

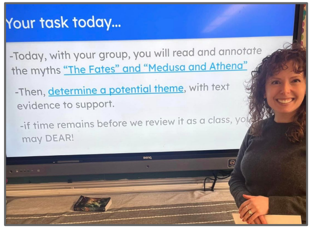
Contingency Budget

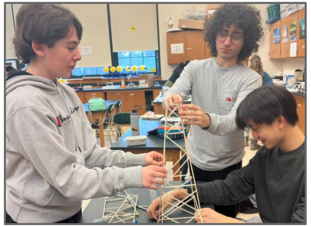
Tuckahoe UFSD Contingency Budget	
Funding under a Contingent Budget:	
Allowable Tax Levy (2023-2024 Levy)	$ 31,237,172
Non-Tax Revenue	$ 8,521,519
Appropriated Fund Balance & Reserves	$ 1,431,649
Allowable Contingent Budget	**$ 41,190,340**
Proposed 2024-25 Budget	$ 41,795,300
Required cuts to meet contingent budget	**$ (604,960)**

Conclusion

Budget Highlights

- Aligns with Strategic Plan objectives
- Funds professional development and innovative educational programs
- Supports academic enhancement initiatives
- Introduces new courses and expands extracurricular options
- Enhances continuum of special education and academic support services
- Strengthens technology infrastructure for continued growth and tailored learning experiences
- Fiscal responsibility and long term sustainability





Important Dates

- February 5, 2024 - General Budget Overview & Financial Landscape
- February 26, 2024 - 2024-25 School Budget Development Update
- March 11, 2024 - Superintendent's Proposed Budget Presentation
- April 16, 2024 - Board Adoption of the Superintendent’s Proposed Budget and Spotlight on Cottle Presentation
- April 30, 2024 - Budget Review
- May 6, 2024 Budget Hearing
- May 21, 2024 Annual Budget Vote and Trustee Election

THANK YOU!