

WALLKILL CENTRAL SCHOOL DISTRICT

Board of Education

2023-2024

Budget Update

March 22, 2023

2023-2024 Working Budget Update

2023-2024 Current Working Budget	\$85,042,709
2023-2024 Tax Levy at the Tax Cap	\$47,090,480
Tax Levy Increase at the Tax Cap	2.85%

Proposed Programs/Positions

Athletic Trainer	\$100,000
District-Wide Elementary School Social Worker	\$100,000
Unified Sports – Basketball	\$10,000
Two (2) sections of in-house UPK (Net cost)	\$157,972
<i>Total Cost of Proposed Programs/Positions</i>	<i>\$367,972</i>

Note: The school attorney is currently reviewing RFP submissions from two (2) outside providers

2023-2024 Working Budget with Proposed Programs and Positions

Current Working Budget	\$85,042,709
New Programs/Positions	\$367,972
<i>Total Proposed Budget with New Programs/Positions</i>	<i>\$85,410,681</i>

2023-2024 Projected District Revenue Based on Executive Budget Proposal

<i>Revenue Source</i>	<i>Amount Received</i>
Estimated State Aid	\$35,200,000*
Estimated Appropriated Fund Balance	\$723,000
Total Appropriated Reserves	\$1,571,000
Other Sources	\$1,221,681
<i>Tax Levy</i>	<i>\$46,695,000**</i>
Tax Levy Percent Increase	1.99%
<i>Total Revenue</i>	<i>\$85,410,681</i>
Budget Percent Increase	4.52%

**Final State Aid numbers expected on or about April 1st*

***\$395,480 below the tax levy limit*

Proposed Universal PreKindergarten (UPK) **In-house Program**

Structure of Program

- Number of Sections Available In-house – Two (2) Sections
- Number of Students Per Class – Eighteen (18) Students
- Number of Teachers Per Section – One (1) Teacher
- Number of Full-Time Teacher Aides Per Section – One (1) Full-Time Teacher Aide
- Number of Part-Time Teacher Aides Per Section – One (1) Part-Time Teacher Aide (.97 FTE)
- Location: Clare F. Ostrander Elementary School and Plattekill Elementary School
- Transportation: No Transportation
- Selection Process: Random Lottery

Proposed Universal PreKindergarten (UPK) **In-house Program**

Gross Cost to Implement Program Per Section

- Teacher Cost (Salary + Benefits) = \$100,000
- Full-Time Teacher Aide Cost (Salary + Benefits) = \$65,000
- Part-Time Teacher Aide (.97 FTE) Cost = \$25,000 (no health insurance)
- Materials and Supplies = \$10,000
- Gross Cost Per Section = \$200,000

Total Gross Cost for Two (2) Sections = \$400,000

Proposed Universal PreKindergarten (UPK) ***In-house Program***

State/Federal Reimbursement for UPK*

Allotment #1: Federal Reimbursement (expires after the 2023-2024 school year)
= \$6,723 per student (maximum 45 students)

Allotment #2: State Reimbursement
= \$7,126 per student (maximum 36 students)

Allotment #3: Projected Additional State Reimbursement for 2023-2024
= \$7,476 per student (maximum 38 students)

Total Aid for Two (2) Sections (36 students) = $36 \times \$6,723 = \underline{\$242,028}$

***Notes:**

- Districts receive aid based on number of students being served.
- Allotment #1 must be used first before we can use money from Allotment #2. In turn, money from Allotment #3 can only be used if money from Allotment #1 and #2 are exhausted.

Proposed Universal PreKindergarten (UPK) *In-house Program*

Net Cost to Implement Two (2) Sections of UPK

➤ Gross Cost for Two (2) Sections =	\$400,000
➤ Less UPK Aid =	<u>(\$242,028)</u>
Net Cost to Implement Two Sections =	\$157,972
Percent of Total Tax Levy =	.34%

Discussion