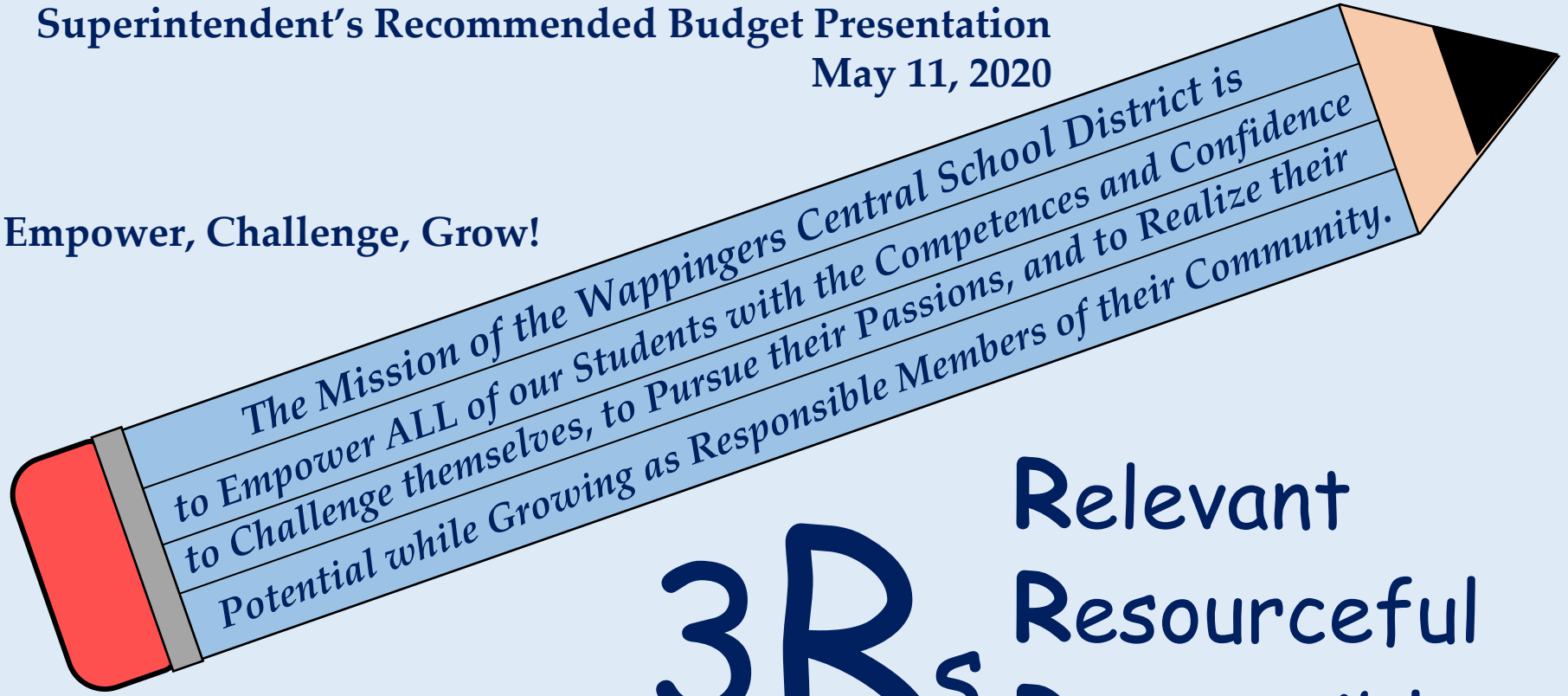


W CSD 2020-2021

Superintendent's Recommended Budget Presentation

May 11, 2020

Empower, Challenge, Grow!



3R_s

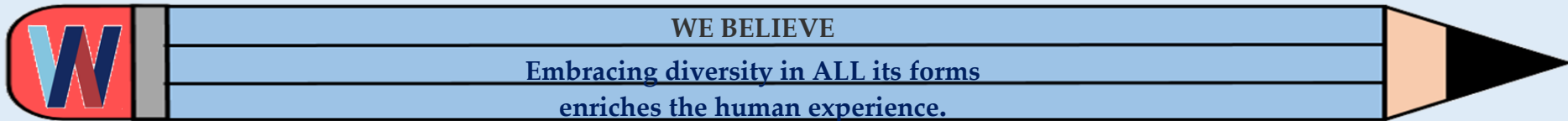
Relevant

Resourceful

Responsible

Current Climate for Education

- The District is operating day by day with continuity of learning, providing breakfast and lunch daily, and essential operations.
- The District is working within the regulations set forth by the Governor of the State of New York.
- The NYS Education Department and various other NYS offices provide guidance and guidelines to the district.
- These guidelines are subject to change based upon additional information received from the Governor and/or NYS Education Department.
- The multitude of unknowns make the climate even more complex.
- **As a result, the information included herein is subject to change upon demand.**

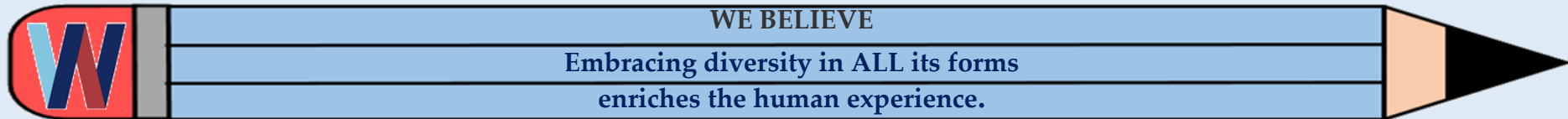


All Things Budget

WCSD has a responsibility to the students and taxpayers. This budget is responsible in light of the current climate.

WCSD's goal is to maintain the budgets integrity into 2020-2021 and beyond.

- The Board of Education must adopt a budget no later than May 21, 2020.
- The Property Tax Report Card is due to NYS by May 22, 2020.
- The Budget Vote will be held on June 9, 2020 via absentee ballot.
- The mandatory Public Hearing will be held at 6:00 p.m. on June 1, 2020 before the Board of Education meeting.
- The Executive Order did not set a date for a revote if the budget is defeated by the taxpayers, which may result in adoption of a Contingency Budget.



Important Financial Terminology

- The *Budget* is the District's spending. It balances revenues and expenses.
- The *Tax Levy* is the amount received in property taxes.
- The *Tax Levy Increase* is the calculated amount of property tax increase in accordance with the Tax Cap Legislation.
- *State Aid* is the amount received from fiscal year 2019 NY Enacted State Budget.
- *Other Revenue* is other financial resources received at the local level (i.e. interest earnings).
- *Assigned Fund Balance* is an amount intended for the specific use/assignment for the District to reduce the burden on the taxpayer.
- *Transparency Reporting* – New York State and Federal (ESSA) requires new accounts and detailed accounting.

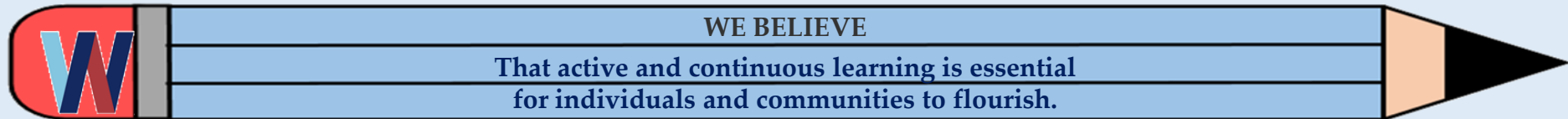


WCSD Process, Recommendations, Alignment, Data and Evidence

- WCSD Mission and Core Values
- Board of Education (BOE) Values/Goals
- Administrative Goals: Navigating our Way (NOW) aligned to BOE Values
- Superintendent's Forum (*A Budget Conversation*)
- Community Input

The above-mentioned guides decisions related to:

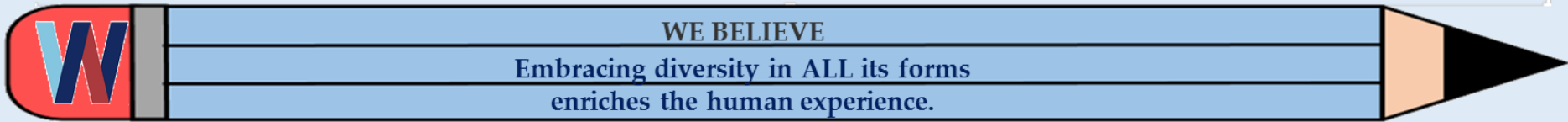
- Student Instructional Programs and Opportunities
- Safety and Security Measures
- Building level administrative, teaching, and support staff decision making
- Extra-Curricular
- Student Achievement (i.e. Graduation Rates)




The 3 C's: Constraints, Challenges, and Considerations

CATEGORIES	Constraints	Challenges	Considerations
COVID 19 (Long-term Impact)	X	X	
State Aid	X	X	
Tax Cap	X	X	
Unfunded Mandates	X	X	X
Stability of Economic Markets	X	X	
Commitment to sustain opportunities and options more than the minimal requirements for students		X	X
Administrative Budget Proposals		X	X
Board of Education			X
WCSD Learning Community			X
Use of Estimates/ <i>No Definitive Numbers</i>	X	X	X
Increase of Safety and Security Measures		X	X

This list is not meant to be an order of priorities of the 3 C's!



Process to Balance the Proposed Budget without Piercing the Tax Cap

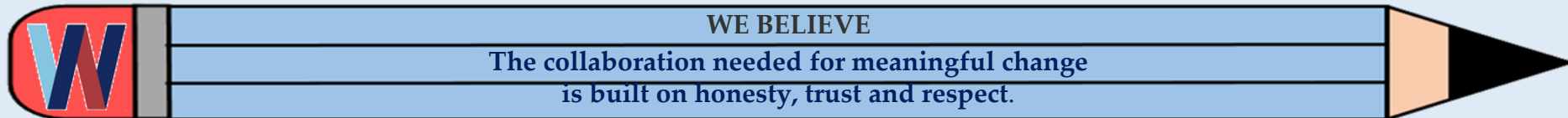


Non-Negotiable	\$ 216,885,029	88.46%
Slightly Negotiable	\$ 23,791,218	9.70%
Negotiable	\$ 4,489,126	1.84%
Total	\$245,165,373	100.00%

Non-Negotiable: The majority of the budget is driven by contractual obligations (e.g.: union contracts, federal and state mandates, Individual Education Plans, etc.) which are non-negotiable.

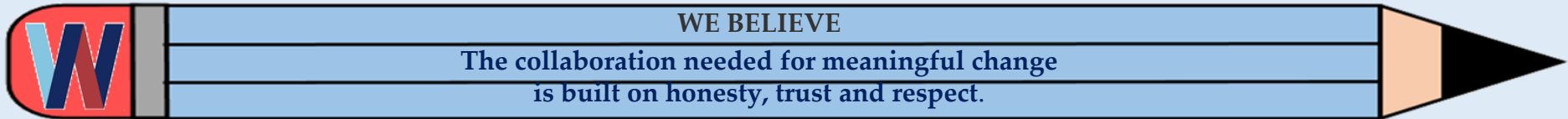
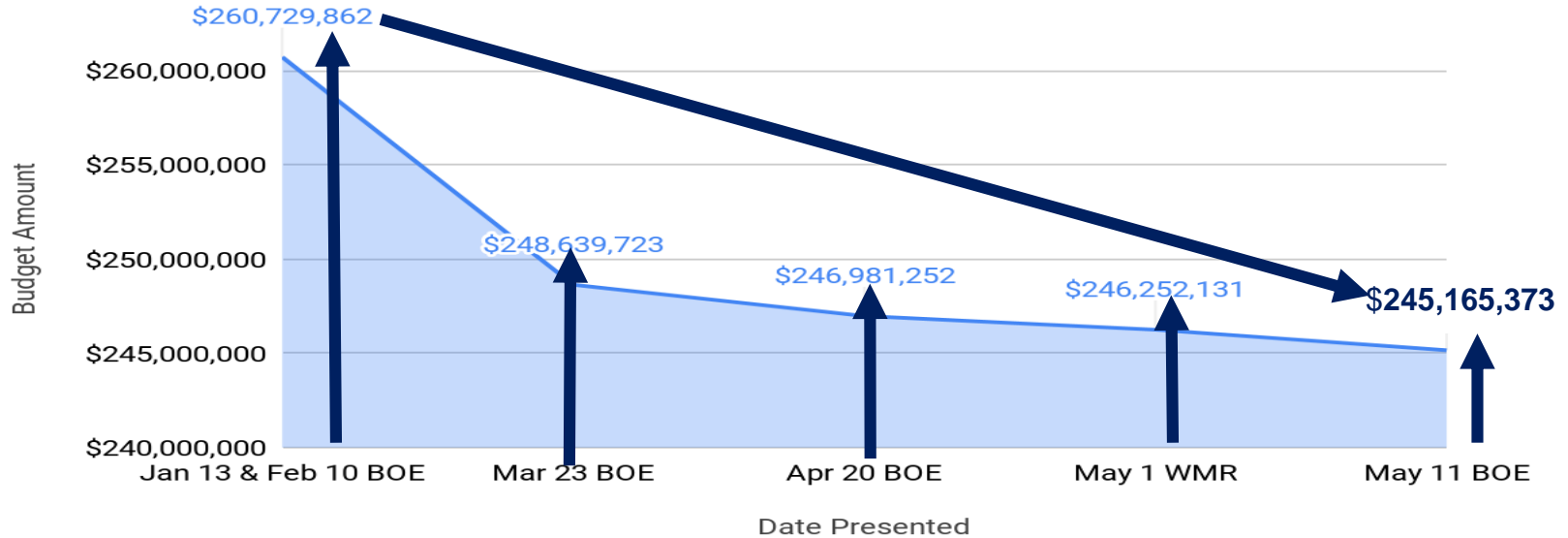
WCSD balanced a **4.81%** budget-to-budget increase using just over 11% of the budget dollars.

WCSD balanced a **budget without compromising student programs.**

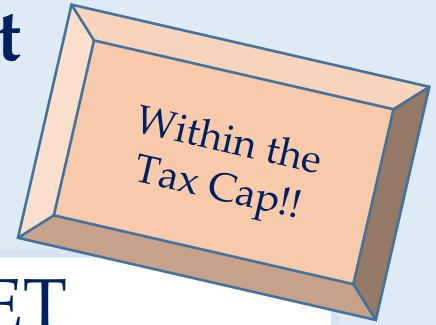


Balancing the Budget is a Process

Budget Amount vs. Date Presented



WCSD 2020-2021 Proposed Budget Remains within the Tax Cap \$245,165,373

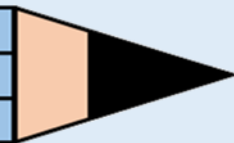


TAX LEVY		BUDGET	
2019-2020 Approved Tax Levy	\$169,171,293	2019-2020 Approved Budget	\$234,950,988
2020-2021 Proposed Tax Levy	\$177,328,237	2020-2021 Proposed Budget	\$245,165,373
Levy to Levy \$	\$8,156,944	Budget to Budget \$	\$10,214,385
Levy to Levy %	4.82%	Budget to Budget %	4.35%



WE BELIEVE

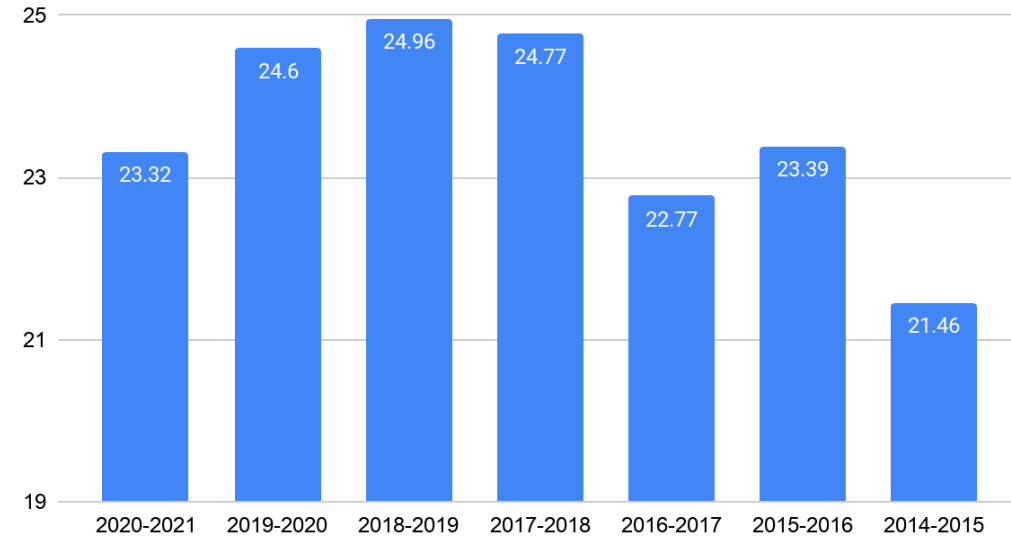
Embracing diversity in ALL its forms
enriches the human experience.



State Aid Correlation Based on WCSD Budget

Dollar Figure Increases and Percentage Rates Fluctuate (state aid as a percentage of the annual WCSD budget by year)

State Aid % of WCSD Budget



<i>State Aid By Year</i>	<i>Dollar Figure</i>
2020-2021	\$60,747,422
2019-2020	\$59,651,694
2018-2019	\$58,666,798
2017-2018	\$57,964,873
2016-2017	\$50,376,699
2015-2016	\$50,070,743
2014-2015	\$45,471,817



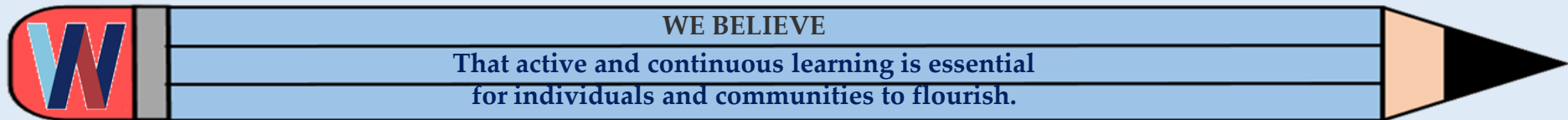
WE BELIEVE

**The Health and Quality of Community are Dependent
on the Responsible Contribution of All its Members.**

Superintendent's Recommended Budget

Multi-Year Analysis

	2020-2021	2019-2020	2018-2019	2017-2018
Superintendent Recommended Budget	\$245,165,373 <i>May 11, 2020</i>	\$234,608,137 <i>March 4, 2019</i>	\$231,033,855 <i>March 19, 2018</i>	\$224,807,619 <i>March 13, 2017</i>
Taxpayer Approved	To Be Determined	\$234,950,988	\$231,312,631	\$225,181,606
Increase in Dollars Based on State Budget	To Be Determined	\$342,851 <i>increase</i>	\$279,546 <i>increase</i>	\$373,987 <i>increase</i>
First Draft to Approved Budget Change by Percentage	To Be Determined	.15%	.12%	.17%



A Challenging Budget Year

Status Check of the WCSD Successes During 2020-2021 Budget Process

District has made many advances in the area of reducing classroom sizes

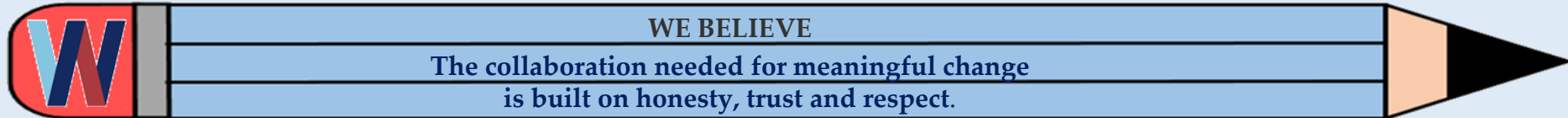
- Strong recommendation to not reverse the last five years

The District has not allowed for the loss of employment (personnel cuts) in over 7 years

- This is not something that the District wishes to do as a budget balancing factor
- Through attrition, we have made responsible modifications to organizational structures

The District had the opportunity to move General Fund Balance to the Capital Projects in 2018-2019 – totaling \$6,036,082

- This was done to support \$3,000,000 in additional work and the balance in case of cost overruns related to the bidding of the work.
- The balance of the funds were not necessary as the bids came in within budget.
- The District can transfer the \$3,000,000 back to the General Fund Balance.



What does it Mean to Use Fund Balance to Assist in Balancing a School Budget?



Fund Balance

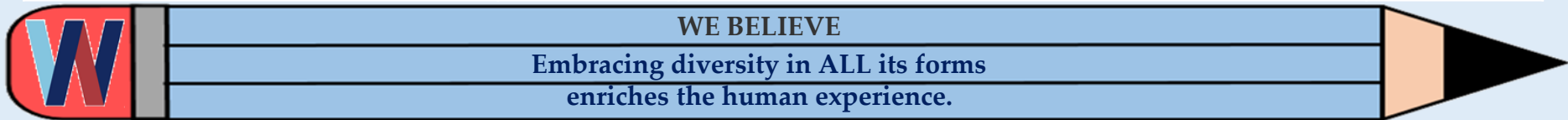
- by definition is the difference between revenue and expenses
- can accumulate from year to year
- is like a savings account

Accumulated Fund Balance

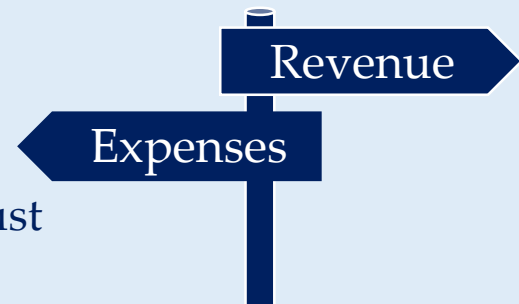
- Utilizing portions of the Fund Balance reduces the balance in the *"WCSD Savings Account"*
- Increase when revenue exceeds expenditures in a school year

When using Fund Balance to balance a budget, it is recorded as an increase in revenue. It is a tool to balance a budget.

2019-2020 Fund Balance used	\$3,750,000	2020-2021 Fund Balance used as of 5/11/20	\$3,032,944
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What does it Mean to Use Fund Balance to Assist in Balancing a School Budget?



IF using Fund Balance as a tool to balance the budget, a district must be mindful of the availability of these funds from year to year.

2020-2021 Fund Balance used as of 5/11/20	\$3,032,944	2021-2022 Fund Balance used	\$3,750,000
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<i>WCSD Plan for General Fund fund balance</i>	
Capital Fund return to General Fund fund balance in 2019-2020	\$3,000,000
General Fund fund balance addition through cost cutting in 2020-2021 budget	\$717,056
Savings adding to General Fund fund balance	\$3,717,056
CARES funding 2020-2021	\$1,095,728
Net savings to General Fund fund balance	\$2,621,328

WCSD will have retained \$2,621,328 in General Fund fund balance in the worst case scenario – NYS re-assesses school aid and reduces it in 2020-2021 by the full amount of the CARES funding.

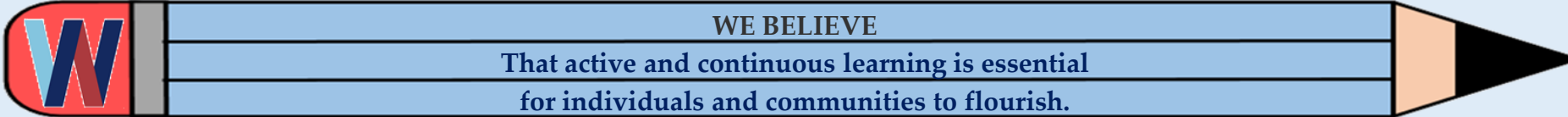
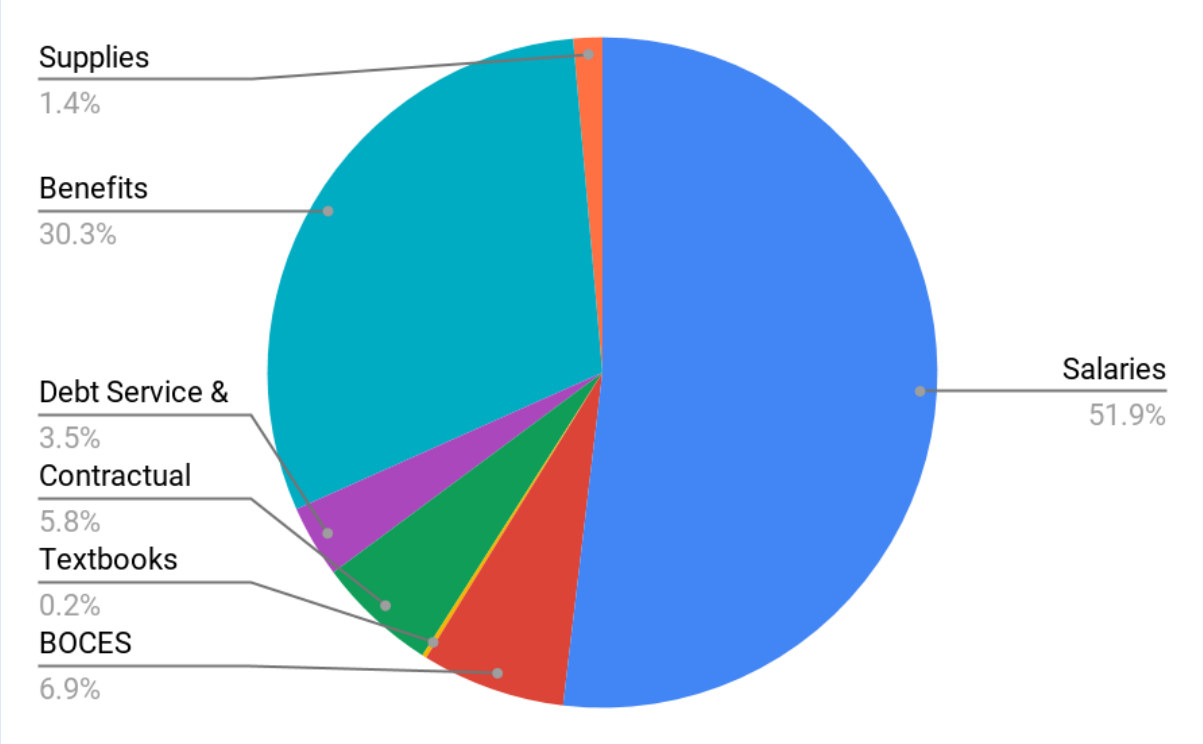
*If the CARES money is not withheld by NYS, the balance of the funds will remain in the fund balance. Making the funds available for 2020-2021 and beyond. **This is VERY IMPORTANT given the current economic predictions for NYS.***

This budget supports WCSD’s goal to maintain the budgets integrity into 2020-2021 and beyond. There will be continued challenges ahead and WCSD is planning for them.



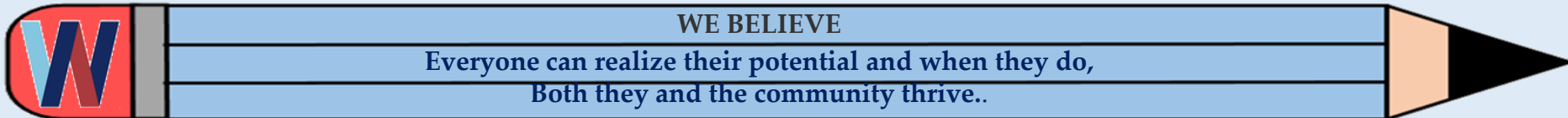
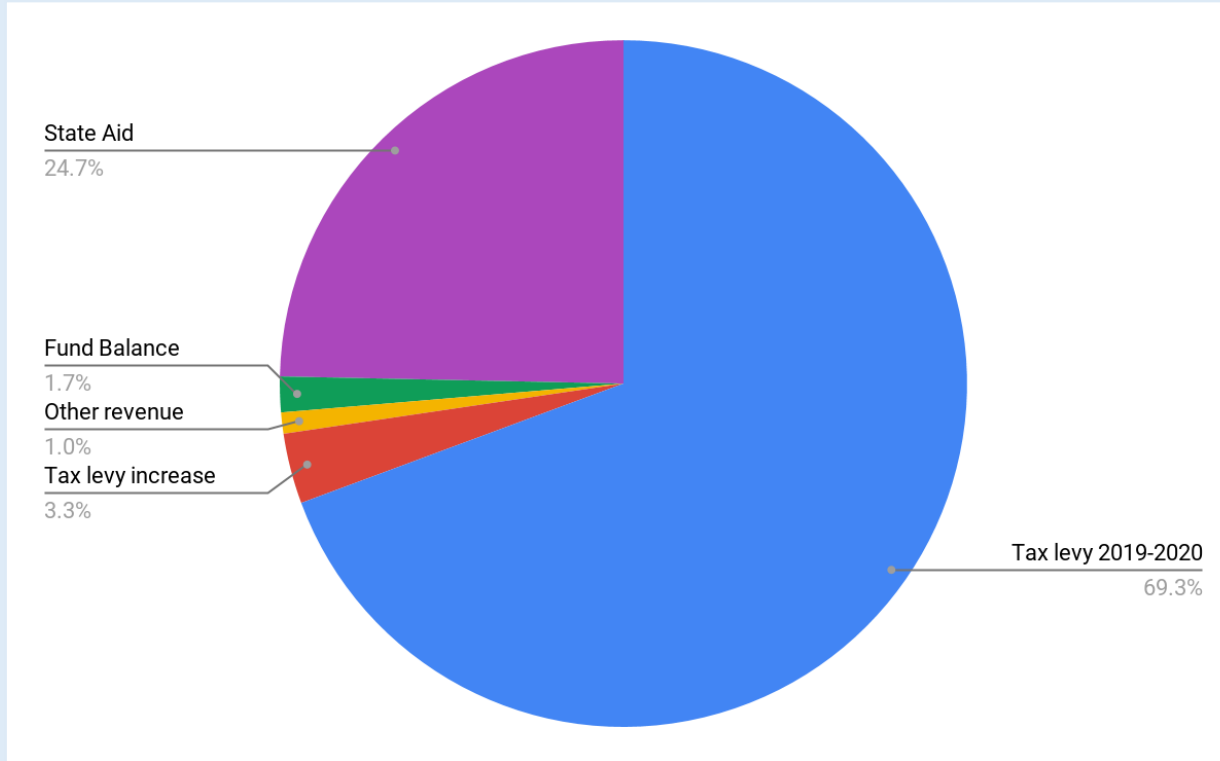
2020-2021 Expense Breakdown

2020-2021 Budget
\$245,165,373



2020-2021 Revenue Breakdown

2020-2021 Budget
\$245,165,373

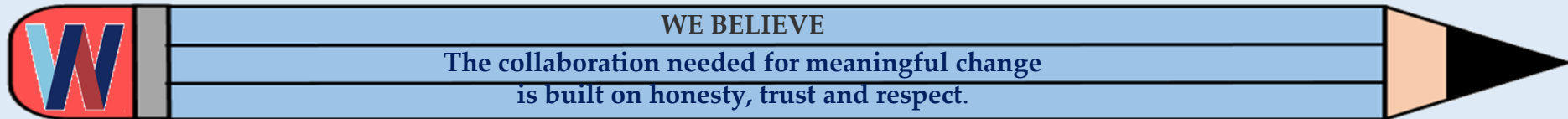


2020-2021 Superintendent's Recommended Budget

page 1

Through the budget process, reductions and cuts have been made to balance the budget preserving personnel:

- Contracted services and supplies district-wide (instructional and non-instructional)
- Home Teaching - management and coordination will be brought in-house from BOCES
- Reduction on contracted services (ie: phone upgrades, curriculum contracts, conferences)
- Reduction of one bus for interscholastic travel
- Elimination of Field Trip Budget
- Reorganization of Student Services Department
- Removal of a lease purchase - forklift and vehicle lift in Transportation

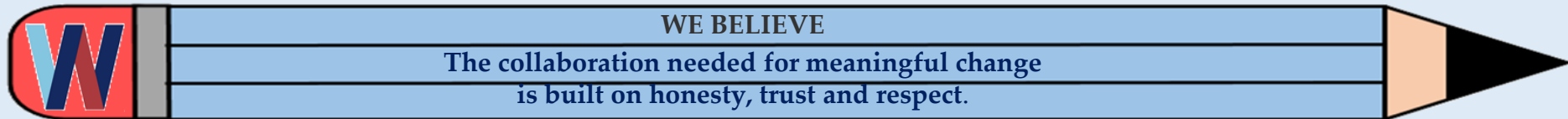


2020-2021 Superintendent's Recommended Budget

page 2

Through the budget process, reductions and cuts have been made to balance the budget preserving personnel:

- Reduction of 11 WCT positions through attrition
- Reduction of outside professional development – WCSD will turn key this knowledge in 2020-2021
- Reduction of 19 Teaching Assistant positions through attrition
- Technology – adjust timing of lease purchases with BOCES
- Reduction of one custodial position through attrition
- Supply reduction (ie: maker spaces, staff recruitment)
- Salary breakage for clerical and STEPS positions
- Water & Sewer Assessments - based on recent history of payments



2020-2021 Superintendent's Recommended Budget

PROPOSED BUDGET	LEVY TO LEVY	BUDGET TO BUDGET
\$245,165,373	4.82%	4.35%

PROPOSED BUDGET

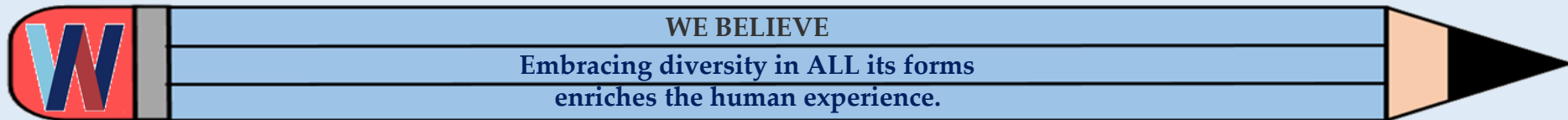
- Reviewed by the Board of Education (BOE)
- Subject to change based on:
 - Feedback
 - Unexpected Developments
 - Governor's (Foundation) State Aid

LEVY to LEVY

- Proposed allowable tax cap is within regulation
 - WCSD has **never** pierced tax cap since its inception

BUDGET to BUDGET

- Proposed allowable tax cap is within regulation
 - Taxpayer-approved budget comparison from 2019-2020 to 2020-2021 school years by percentage increase



What happens when a district does NOT levy taxes at the maximum amount allowable?

Every few years the District asks about lowering the levy-to-levy percentage. This is done by levying taxes below the maximum allowable tax levy.

While this allows for a lower tax rate percentage it also creates a situation wherein revenue is lost that can never be made up.

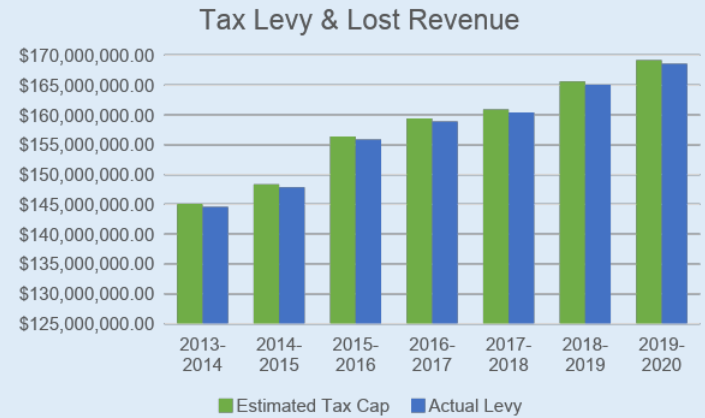
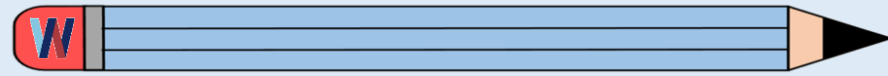
The article from the Fall of 2018 ASBO New York magazine shared a story of compounding revenue loss by an upstate school district that did NOT levy taxes at the maximum allowable levy per the tax cap calculation.

The charts to the right depict a scenario if WCSD **HAD NOT** gone to the maximum allowable tax levy in 2013-2014. Every other year, WCSD levied taxes at the maximum allowable levy.

In this scenario WCSD levied \$500,000 less in taxes in 2013-2014. In less than 6 years this would have compounded to a lost revenue of **\$564,689**.

\$564,689 is 4 teacher positions or 19 teaching assistant positions or the annual principle for the bus prop as examples.

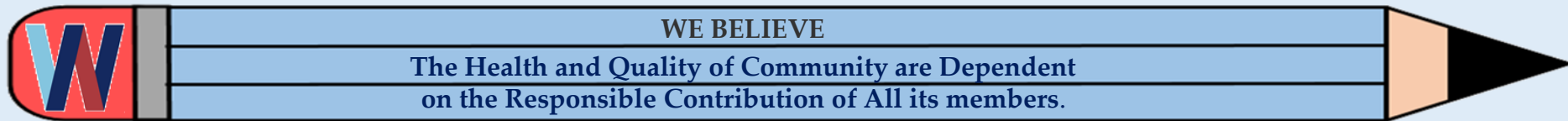
\$564,689 impacts the safety and programmatic offerings for students.



Year	Max Allowable Levy \$	Actual Levy Used	Revenue Loss
2013-2014	145,068,860	144,568,860	500,000
2014-2015	148,346,390	147,838,274	508,116
2015-2016	156,396,228	155,876,731	522,497
2016-2017	159,426,539	158,903,246	523,293
2017-2018	160,936,353	160,402,279	534,074
2018-2019	165,627,869	165,078,701	549,168
2019-2020	169,171,293	168,606,604	564,689

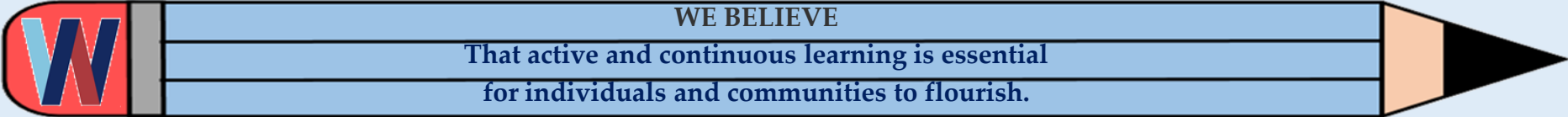
Contingency Budget

- Education Law sets the third Tuesday in June for the revote. Governor Cuomo's Executive Order did not establish a date for a revote.
- If a date for revote is not established and the budget fails, the District would go to a Contingency Budget.
- Contingency budget removes all expenses that are not ordinary and contingent i.e.: equipment
- The 2020-2021 tax levy would be capped at the 2019-2020 amount of \$169,171,293.
- This action equates to a \$7,439,888 reduction from the current proposed budget.
- The contingent budget amount would be \$237,725,485.
- This would be a 1.18% increase from 2019-2020 to 2020-2021.



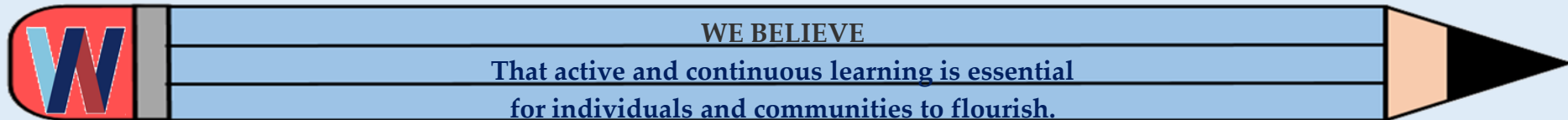
Contingency Budget Spending Plan Cuts

Item	Dollar Amount
Assistant Director positions (3)	\$412,356
Inter-Scholastics	\$1,009,419
Co-Curricular/Chaperones/ Intramurals	\$405,920
Director positions (2)	\$340,516
Interscholastic Transportation (diesel)	\$78,250
Special Projects	\$53,741
Library Books	\$11,086



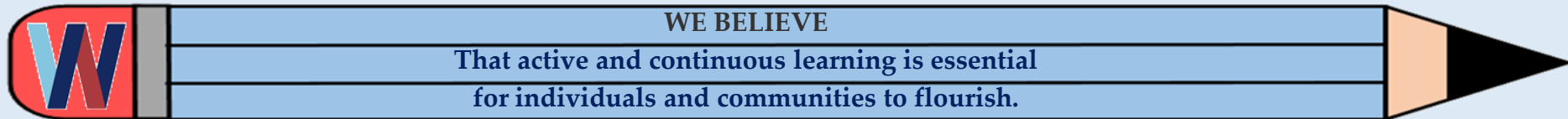
Contingency Budget Spending Plan Cuts

Item	Dollar Amount
Magazine Subscriptions	\$2,137
CTI slots (10)	\$111,850
Assistant Principal 10 month position	\$130,134
WCT positions (32)	\$4,073,769
Summer Scholars - BOCES	\$16,668
Arts In Education - BOCES	\$117,645
Exploratory Enrichment - BOCES	\$12,771



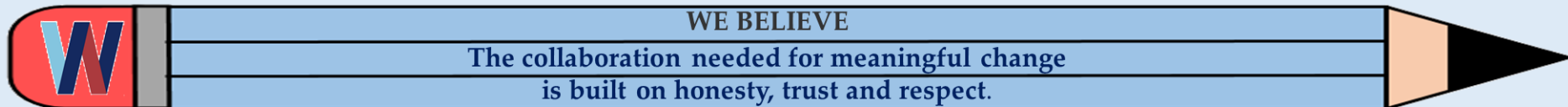
Contingency Budget Spending Plan Cuts

Item	Dollar Amount
Formal Debate - BOCES	\$2,133
BOCES lease reduction	\$73,000
Office Unit Clerical position (1)	\$81,150
TSS position (1)	\$79,221
Confidential position (1)	\$79,550
Head Bus Driver position (1)	\$104,648
Custodian positions (2)	\$131,000



Contingency Budget Spending Plan Cuts

Item	Dollar Amount
Maintenance Mechanic position (1)	\$111,928
BOE Conference	\$1,000
TOTAL CONTINGENCY REDUCTIONS	\$7,439,888



Budget Process 2020-2021

- Questions, Comments, and Feedback
 - budget@wcsdny.org
- Presentations and reports will be posted to BOE section of website
- Frequently Asked Questions posted to website within two business days
- Use long-term plan to develop discussion points for administration and BOE
- Continued work on refining estimates and confirming data
- Evaluate BOE feedback for use in budget formulation

