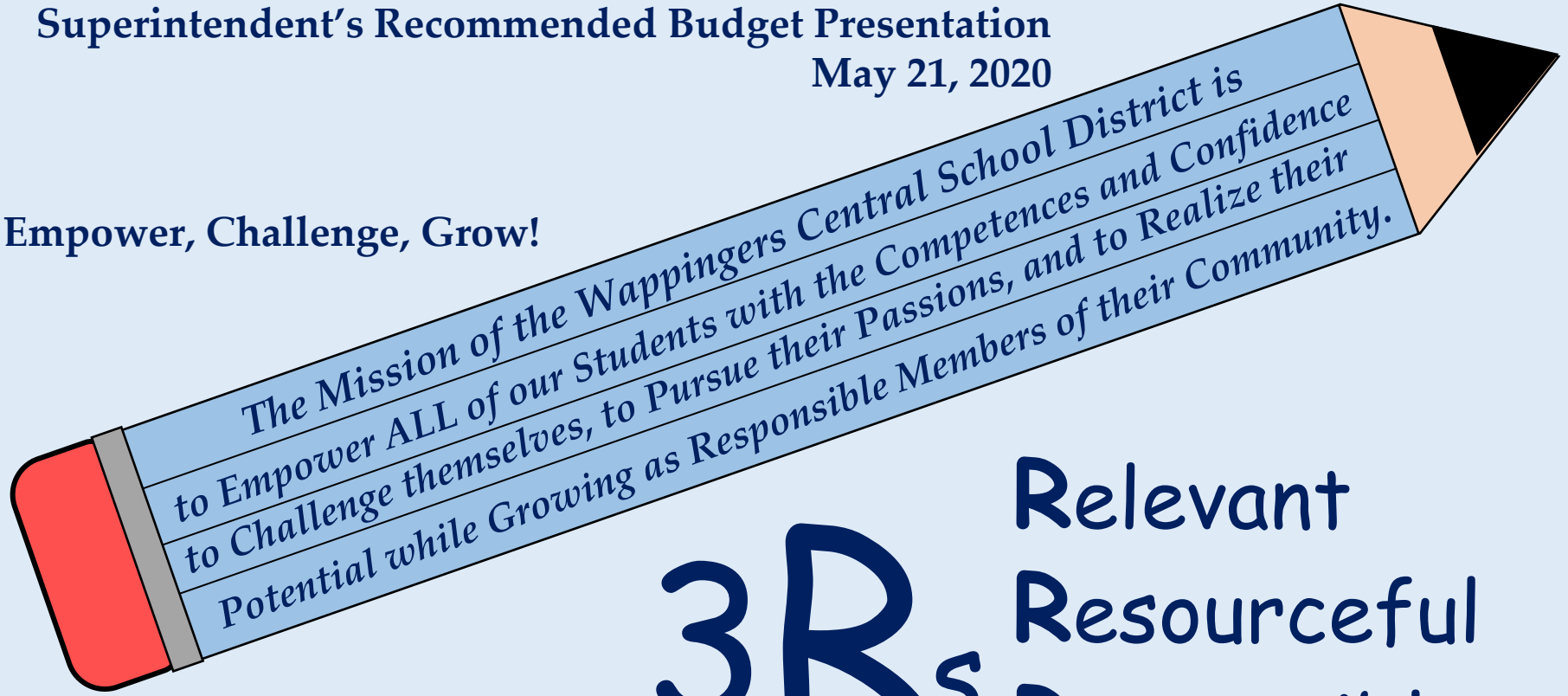


# W CSD 2020-2021

Superintendent's Recommended Budget Presentation

May 21, 2020

Empower, Challenge, Grow!



3R<sub>s</sub>

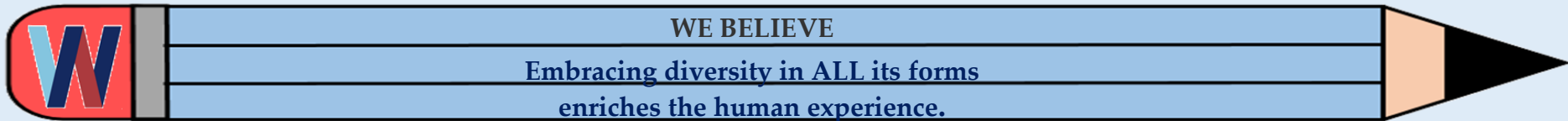
Relevant

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.**

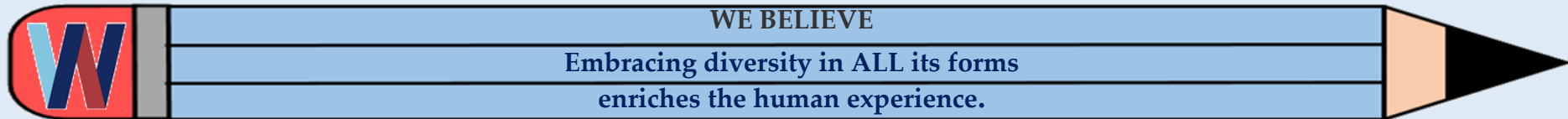


# All Things Budget

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.  
*WCSD waited until the last possible day to approve a budget in hopes of additional information from NYS regarding State Aid.*
- 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.

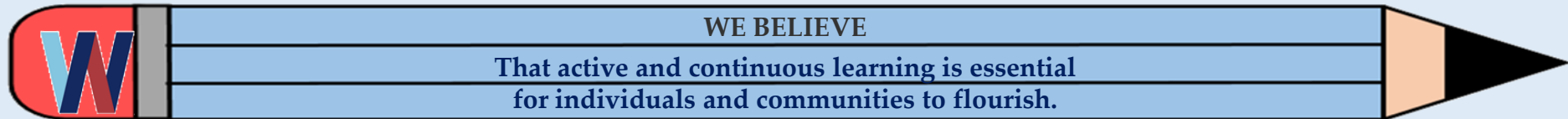


# WCSD Process, Recommendations, Alignment, Data and Evidence

- 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:**

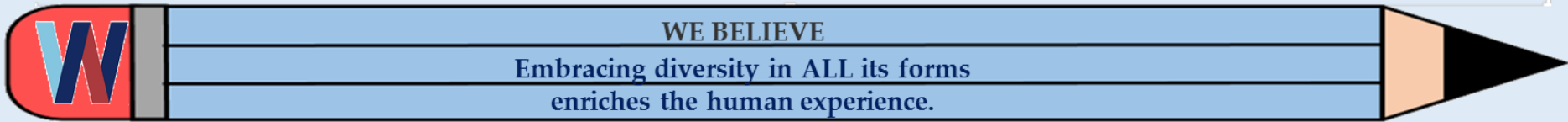
- Student Instructional Programs and Opportunities
- Safety and Security Measures
- Building level administrative, teaching, and support staff decision making
- Extra-Curricular
- Student Achievement (i.e. Graduation Rates)



# 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!*



# Who are we in WCSD?

- We are the largest school district in Dutchess County serving **10,644** students
- Only District in our County with Two Large High Schools and One Alternative High School
- Two Middle Schools
- Ten Elementary Schools (eight schools grades K-6 and two schools Grades K-3 and 4-6)

## WCSD Basic Education Data System (BEDS) Information = 10,644 students

<i>American Indian/Alaska Native</i>	3	1%	<i>General Education</i>	9,078	85%
<i>Asian/Pacific Islander</i>	448	4%	<i>Special Education</i>	1,566	15%
<i>Black/African American</i>	737	7%	<i>English Language Learner</i>	189	2%
<i>Caucasian/White</i>	7,326	69%	<i>Economically Disadvantaged</i>	3,113	29%
<i>Hispanic/Latino</i>	1,906	18%	<i>Homeless</i>	115	1%
<i>Multiracial</i>	224	2%	<i>In Foster Care</i>	33	1%

# Process to Balance the Proposed Budget without Piercing the Tax Cap



<b>Non-Negotiable</b>	\$ 216,780,443	88.47%
<b>Slightly Negotiable</b>	\$ 23,772,200	9.70%
<b>Negotiable</b>	\$ 4,489,126	1.83%
<b>Total</b>	<b>\$245,041,769</b>	<b>100.00%</b>

**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 **3.64%** budget-to-budget increase using just over 11% of the budget dollars.

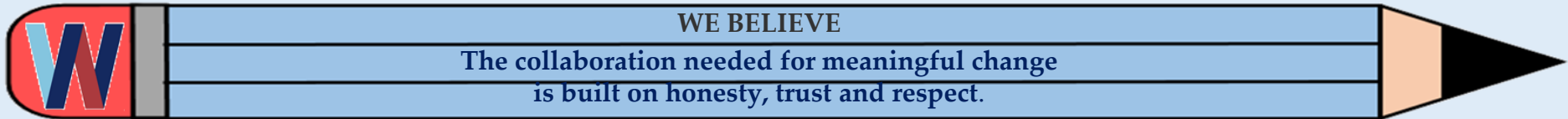
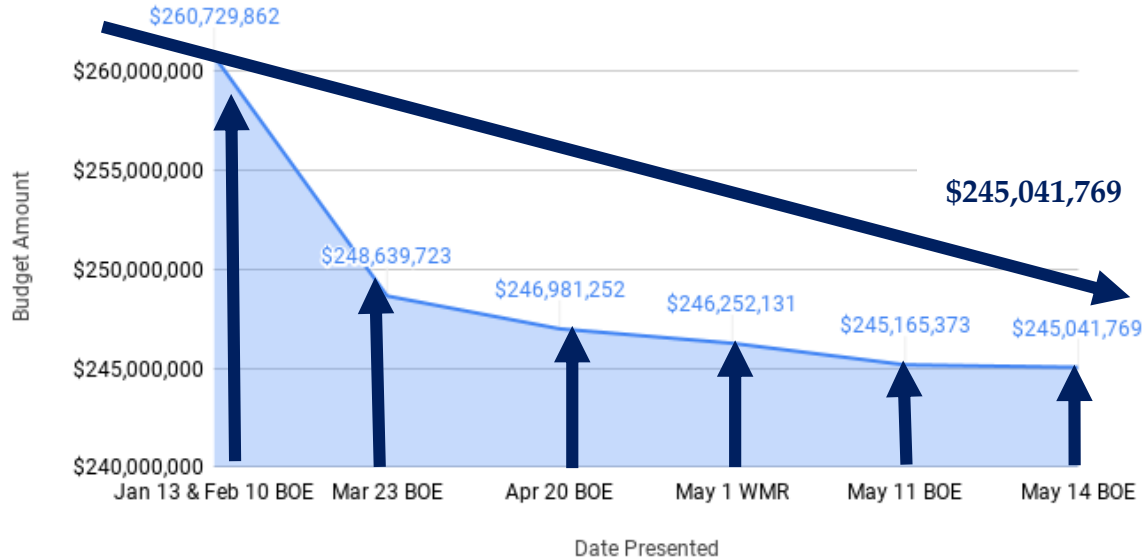
WCSD balanced a **budget without compromising student programs.**





# Balancing the Budget is a Process

Budget Amount vs. Date Presented



# Tax Levy Reduction

The *Tax Levy* is the amount received in property taxes.

Date of Superintendent's Recommended BUDGET PRESENTATIONS	Tax Levy Rate
March 23, 2020	4.82%
April 20, 2020	4.82%
May 11, 2020	4.82%

Monitoring the Governor's Office for Further State Aid Cuts

## Why NOW a Reduction to the Tax Levy?



Date of Superintendent's Recommended BUDGET PRESENTATION	Tax Levy Rate
May 21, 2020	3.64%

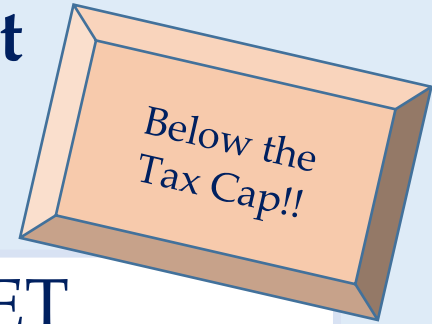
- *Stress Relief for our WCS D Taxpayers during this extremely difficult crisis = Giving Back to our WCS D Community*
- *3Rs = Relevant, Resourceful, Responsible*
- *WCS D Budget Calendar -- waiting to the "LAST HOUR" to determine if the Governor would make more cuts to our State Aid*

WE BELIEVE

That active and continuous learning is essential for individuals and communities to flourish.



# WCSD 2020-2021 Proposed Budget Remains within the Tax Cap \$245,041,769

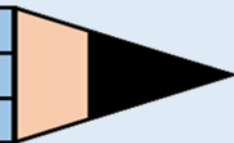


TAX LEVY		BUDGET	
2019-2020 Approved Tax Levy	\$169,171,293	2019-2020 Approved Budget	\$234,950,988
2020-2021 Proposed Tax Levy	\$175,328,237	2020-2021 Proposed Budget	\$245,041,769
Levy to Levy \$	\$6,156,944	Budget to Budget \$	\$10,090,781
Levy to Levy %	3.64%	Budget to Budget %	4.29%



**WE BELIEVE**

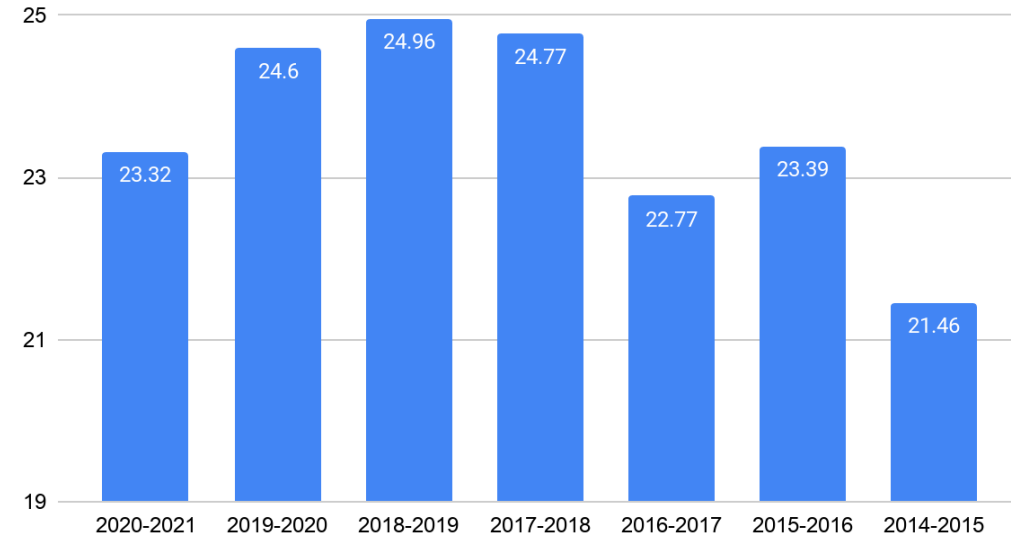
Embracing diversity in ALL its forms  
enriches the human experience.



# 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



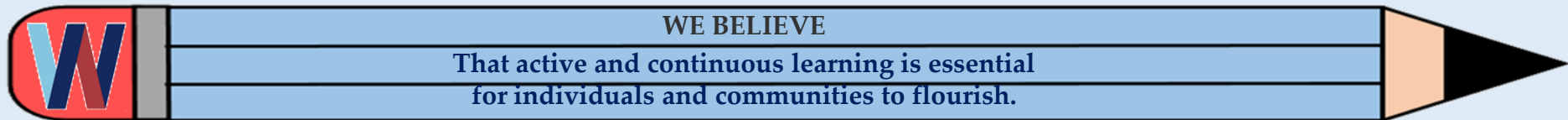
**WE BELIEVE**

**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	\$245,041,769 <i>May 21, 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**

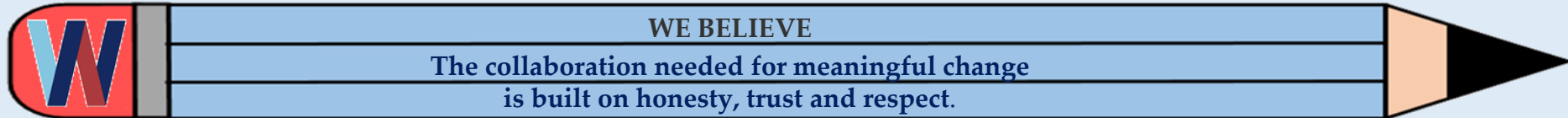
- Strong recommendation to not reverse the last five years

**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

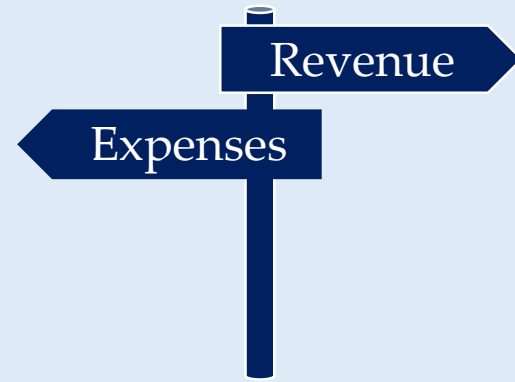
- by definition is the difference between revenue and expenses
- can accumulate from year to year
- is like a savings account

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

*As of May 20, 2020 NYS had not provided additional information on State Aid. This application of Fund Balance will be to reduce the tax levy for 2020-2021. By applying General Fund fund balance the tax levy will be reduced to 3.64%.*



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



<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	\$840,660
<b>Savings adding to General Fund fund balance</b>	<b>\$3,840,660</b>
CARES funding 2020-2021	\$1,095,728
Application of fund balance to reduce the tax levy	\$2,000,000
Net savings to General Fund fund balance	<b>\$744,932</b>

WCSD will have retained **\$744,932** 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.*

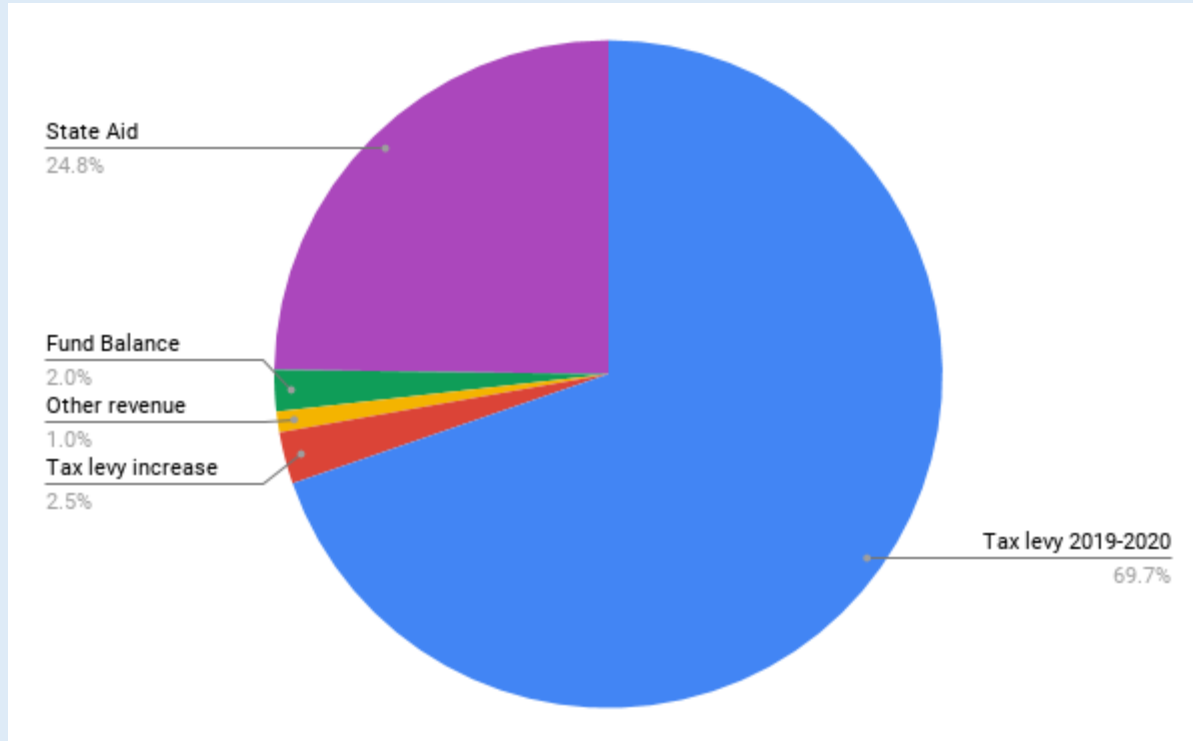
*Reducing the tax levy to 3.64% in 2020-2021 allows for WCSD to maintain the integrity of the educational program.*





# 2020-2021 Revenue Breakdown

2020-2021 Budget  
\$245,041,769

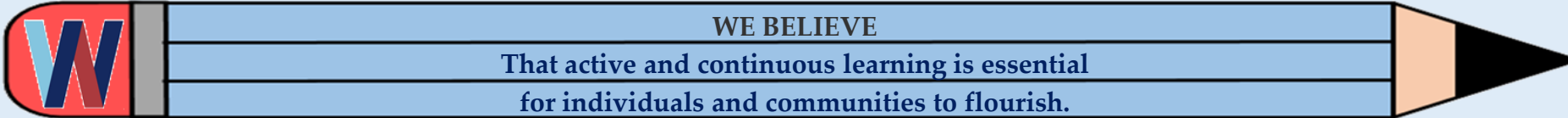
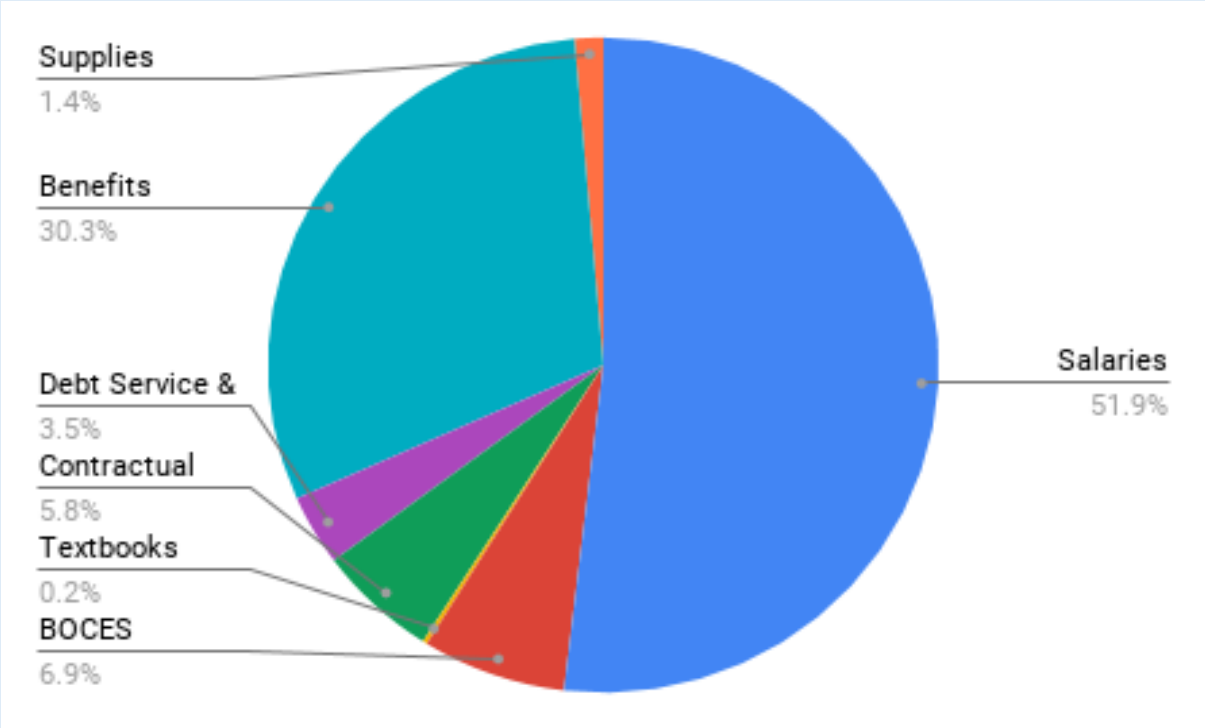


**WE BELIEVE**

**Everyone can realize their potential and when they do,  
Both they and the community thrive..**

# 2020-2021 Expense Breakdown

2020-2021 Budget  
\$245,041,769



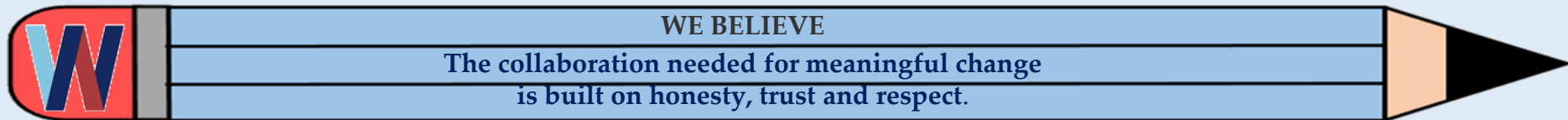
# 2020-2021 Superintendent's Recommended Budget

page 1

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

## As of May 11, 2020

- 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 Codes
- Reorganization of Student Services Department
- Removal of a lease purchase - forklift and vehicle lift in Transportation
- Reduction of 11 WCT positions through attrition
- Reduction of outside professional development – WCSD will turn key this knowledge in 20-21



# 2020-2021 Superintendent's Recommended Budget

page 2

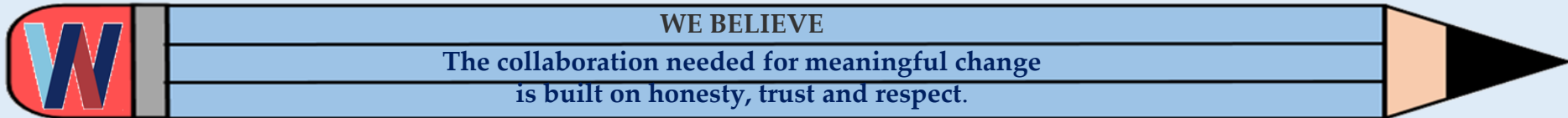
Through the budget process, reductions and cuts have been made to balance the budget preserving personnel:

## As of May 11, 2020

- Reduction of 19 Teaching Assistant positions through attrition and vacancies
- 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

## As of May 14, 2020

- Reduction of Education Assistant hours
- Further reduction and/or elimination in contracted services (ie: conference, professional development, graduation)
- Further reduction of gasoline/diesel for summer school



# 2020-2021 Superintendent's Recommended Budget

PROPOSED BUDGET	LEVY TO LEVY	BUDGET TO BUDGET
\$245,041,769	3.64%	4.29%

## PROPOSED BUDGET

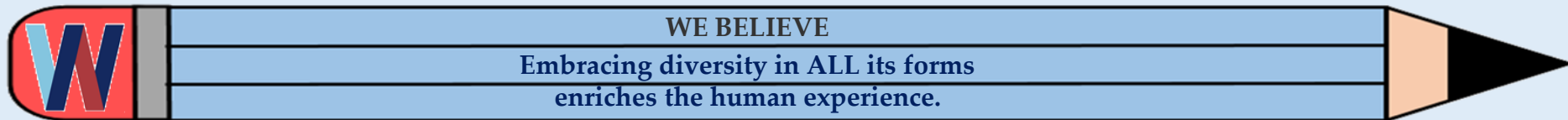
- Reviewed by the Board of Education (BOE)
- Subject to change based on:
  - Feedback
  - Unexpected Developments
  - Governor's (Foundation) State Aid

## LEVY to LEVY

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

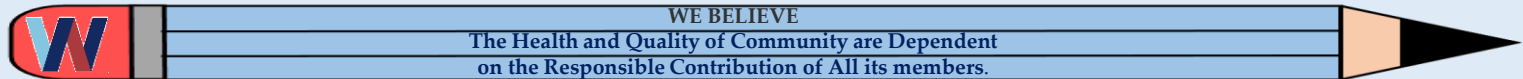
## BUDGET to BUDGET

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



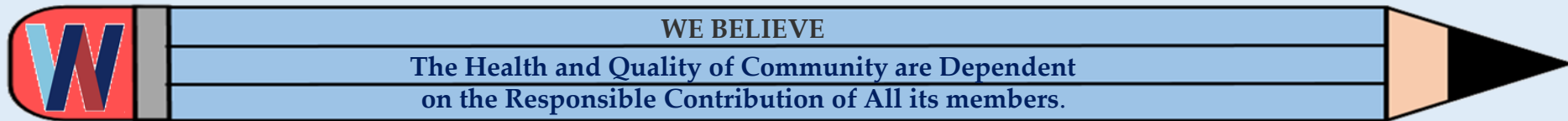
# WCSD Community Historical and Continued Support to Passing the Budget

SCHOOL YEAR	TAX LEVY	BUDGET Passed or Failed	Passage Rate
2013-2014	5.90%	Passed	68.98%
2014-2015	2.26%	Passed	61.47%
2015-2016	1.26%	Passed	59.45%
2016-2017	1.94%	Passed	67.41%
2017-2018	.95%	Passed	71.29%
2018-2019	2.91%	Passed	74.58%
2019-2020	2.14%	Passed	73.11%
2020-2021	3.64%	TBD	TBD



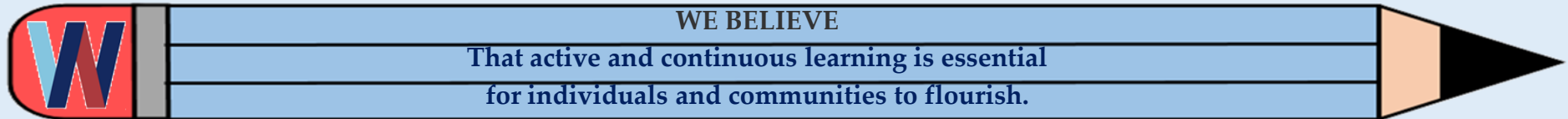
# Contingency Budget

- 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 \$7,316,284 reduction from the current proposed budget.
- The following list of possible reductions exceeds the required amount to provide the District with MORE options due to uncertainties for 2020-2021.
- The contingent budget amount would be \$237,725,485.
- This would be a 1.18% increase from 2019-2020 to 2020-2021.



# Possible Contingency Budget Reductions

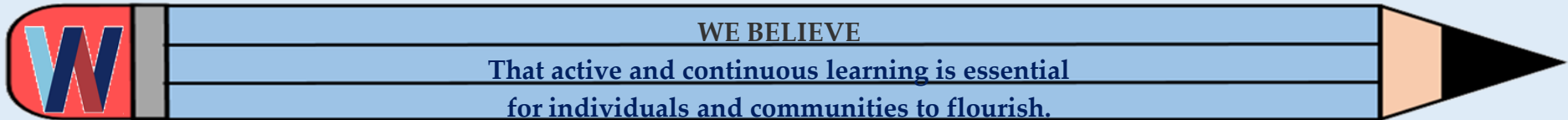
Item	Dollar Amount
Assistant Director positions (3)	\$412,356
Inter-Scholastics	\$1,009,419
Co-Curricular/Chaperones/ Intramurals	\$405,920
Director positions (2)	\$340,516
Interscholastic Transportation (diesel)	\$78,250
Special Projects	\$53,741
Library Books	\$11,086





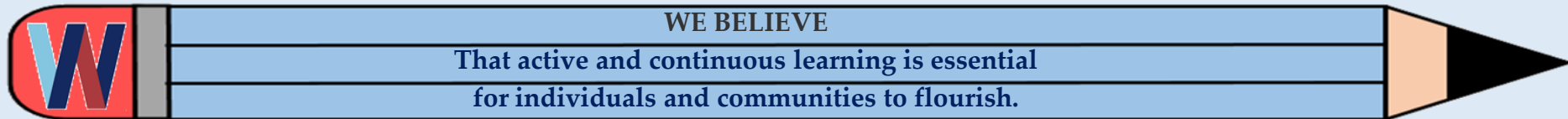
# Possible Contingency Budget Reductions

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



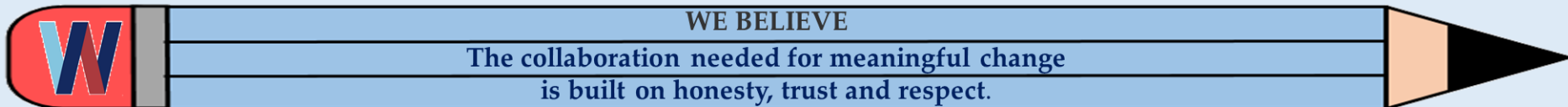
# Possible Contingency Budget Reductions

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



# Possible Contingency Budget Reductions

Item	Dollar Amount
Maintenance Mechanic position (1)	\$111,928
<b>POSSIBLE CONTINGENCY REDUCTIONS</b> <i>as of 5/11/2020</i>	<b>\$7,438,888</b>
Education Assistant reduction in hours	\$9,541
<b>POSSIBLE CONTINGENCY REDUCTIONS</b> <i>as of 5/21/2020</i>	<b>\$7,448,429</b>



# Budget Process 2020-2021

- Questions, Comments, and Feedback
  - [budget@wcsdny.org](mailto: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

