



Wappingers Central School District

2019-2020 Superintendent’s Recommended Budget (version 3)

Board of Education Meeting – April 23, 2019

Superintendent of Schools	José Carrión
Human Resources and Labor Relations	Dr. Dwight Bonk
Compliance and Information Systems	Mr. Daren Lolkema
Curriculum and Instruction	Dr. Michelle Cardwell
Finance and Business Development	Ms. Kristen Crandall
Special Education and Student Support Services	Mr. Richard Zipp
Facilities and Operations	Mr. Ronald Broas

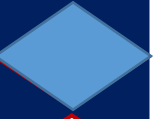
The mission of the Wappingers Central School District is to empower all of our students with the competencies and confidence to challenge themselves, to pursue their passions and to realize their potential while growing as responsible members of their community.

WE BELIEVE...

- ...the collaboration needed for meaningful change is built on honesty, trust and respect.*
- ...embracing diversity in all its forms enriches the human experience.*
- ...health and quality of a community are dependent on the responsible contributions of all its members.*
- ...that active and continuous learning is essential for individuals and communities to flourish.*
- ...everyone can realize their potential and when they do, both they and the community thrive.*



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 2018 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.

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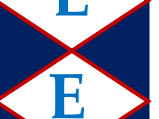
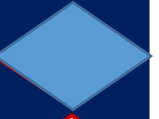
Alignment, Evidence, Data, Recommendations and/or Mandated Requirements to Build a Budget

- ❖ 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*)

The above-mentioned helps to guide decisions on:

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

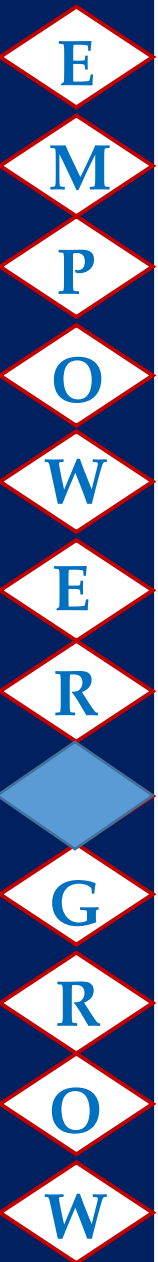
We believe the health and quality of a community are dependent on the responsible contributions of all its members.





2019-2020 Budget Summary

Based on NYS Enacted Budget



Category	2019-2020 Superintendent's Recommended Budget	2018-2019 Taxpayer Approved Plan	Change in Dollar Amount \$	Change in Percentage Amount %
Budget	\$234,950,988	\$231,312,631	\$3,638,357	1.57%
State Aid	\$58,043,010	\$57,700,159	\$342,851	.66%
Other Revenue	\$2,389,000	\$2,389,000	\$0	0%
Assigned Fund Balance	\$3,750,000	\$3,750,000	\$0	0%
Tax Levy	\$169,171,293	\$165,627,869	\$3,543,424	2.14%

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2019-2020 Revenue Summary

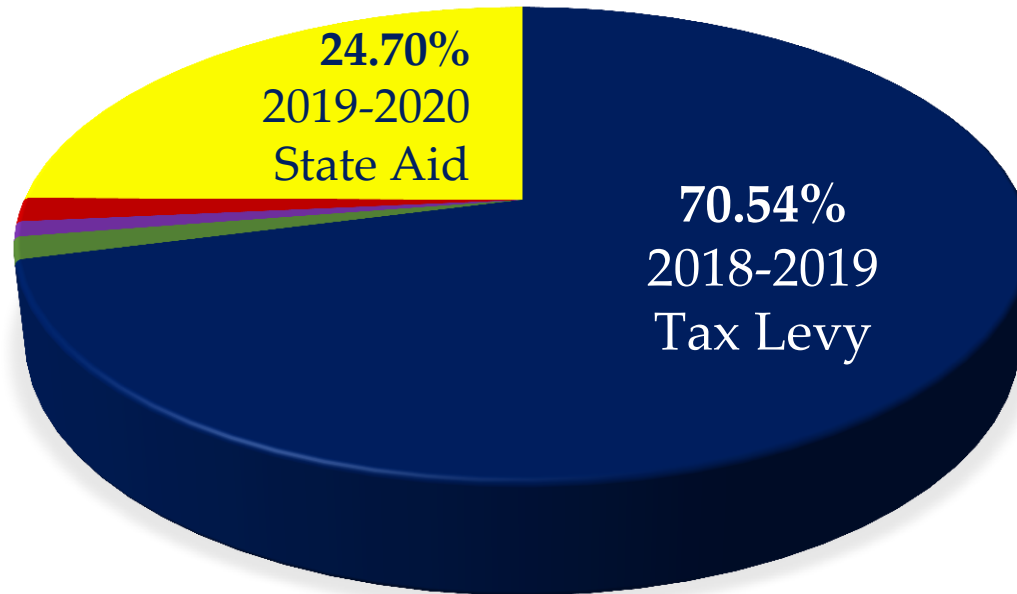


Superintendent's Recommended Budget
\$234,950,988

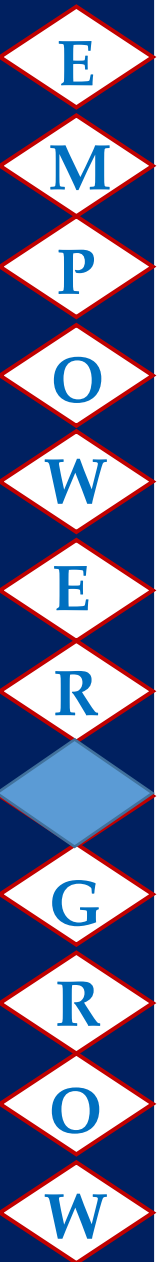
1.60%
Fund Balance

1.02% Other
Revenue

2.14%
2019-2020 Tax



We believe that active and continuous learning is essential for individuals and communities to flourish.



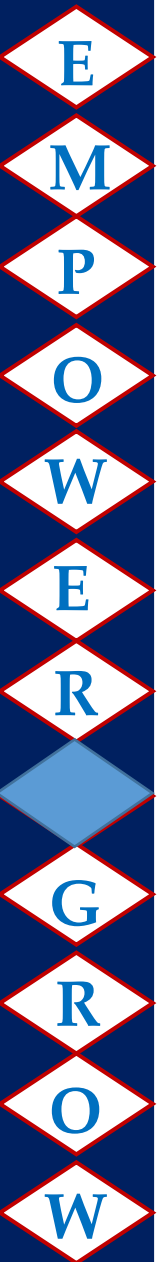


The 3 C's

Constraints, Challenges and Considerations

CATEGORIES	Constraints	Challenges	Considerations
State Aid	X	X	
Tax Cap	X	X	
Unfunded Mandates	X	X	X
Stability of Economic Markets	X	X	
Commitment to sustain and continue opportunities and options more than the minimal requirements for students		X	X
Administrative Budget Proposals		X	X
Board of Education			X
WCSD Learning Community (Budget Conversations)			X
Use of Estimates/No Definitive Numbers	X	X	X

We believe everyone can realize their potential and when they do, both they and the community thrive.





Process to Balance the Proposed Budget without Piercing the Tax Cap



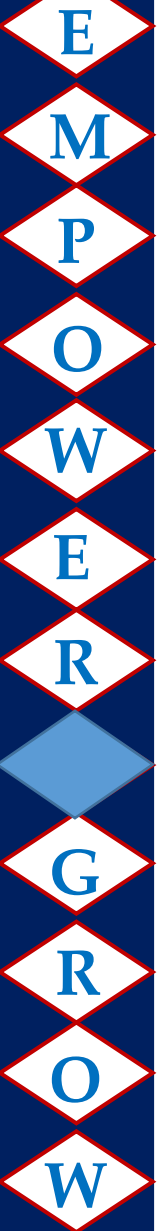
Non-Negotiable	\$183,709,153	78.19%
Slightly Negotiable	\$ 43,781,638	18.70%
Negotiable	\$ 7,460,197	3.11%
Total	\$234,950,988	100%

- **Non-Negotiable:** The majority of the budget is driven by contractual obligations (i.e.: union contracts, federal and state mandates, Individual Education Plans, etc.) which are non-negotiable.
- WCS D balanced a **1.57%** budget to budget increase using less than 25% of the budget.
- **WCS D balanced a budget without compromising student programs.**



The small increase in State Aid did allow for minimal restoration of proposed items as presented to the Board of Education during the General Support and Instruction (01/07/19) and Transportation and Undistributed (02/11/19) Presentations.

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WCSD 2019-2020 Proposed Budget Remains within the Tax Cap \$234,950,988*



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TAX LEVY		BUDGET	
2018-2019 Approved Tax Levy	\$165,627,869	2018-2019 Approved Budget	\$231,312,631
2019-2020 Proposed Tax Levy	\$169,171,293	2019-2020 Proposed Budget	\$234,950,988
Levy to Levy \$	\$3,543,424	Budget to Budget \$	\$3,638,357
Levy to Levy %	2.14%	Budget to Budget %	1.57%

We believe embracing diversity in all its forms enriches the human experience.



WCSD 2019-2020 Proposed Budget is a Continued and Growing Story that represents \$234,950,988



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Past Approved Budget that Supports Continued Creation, Implementation and Sustainability of Academic and Extra Curricular Programs, Safety, Personnel, Materials, Resources, Supplies

YEAR – Taxpayer Approved Budget	THEME
* 2014-2015	Aligning ourselves to the WCSD Mission and Core Values
* 2015-2016	Ensuring Programs and Options are aligned to the Strategic Objectives
* 2016-2017	Placing the Pieces of the Puzzle Together
* 2017-2018	Empower, Challenge and Grow for the entire WCSD Learning Community
* 2018-2019	“Balancing is not something you find. It’s something you create.” <i>Jana Kingsford</i>

* *Click on the YEAR – “Taxpayer Approved Budget” to view past budget presentations!*

Newly Proposed Recommended Budget Highlights

Year – Proposed Recommended Budget	THEME
2019-2020	Advocacy for the WCSD Learning Community (<i>The 3 C’s -- Constraints, Challenges, and Considerations</i>)

- *Increased Safety and Security Enhancements*
- *Expansion of Integrated Co-Teaching (ICT) for our Middle School Instructional Programs*
- *Continued instructional growth in the area of science with an additional Professional Developer (academic coach)*
- *Growing transportation opportunities for after-school interscholastic and middle school programs*
- *Expansion of the Readers and Writers Workshop through Teachers College Residency Model*
- *Increased interscholastic opportunities – Modified Boys and Girls Lacrosse, Football*
- *Increased innovative Professional Development opportunities for certified staff through our Cohort Admin program ... and much MORE!*

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Superintendent's Recommended Budget Multi-Year Analysis



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	2019-2020	2018-2019	2017-2018	2016-2017
Third Draft/Presentation Superintendent Recommended Budget	\$234,950,988 <i>April 23, 2019</i>	\$231,033,085 <i>March 19, 2018</i>	\$224,807,619 <i>March 13, 2017</i>	\$218,740,535 <i>March 14, 2016</i>
Taxpayer Approved	To Be Determined	\$231,312,631	\$225,181,606	\$221,199,261
Increase in Dollars Based on State Aid	\$342,851 <i>Increase</i>	\$279,546 <i>increase</i>	\$373,987 <i>increase</i>	\$2,458,726 <i>increase</i>
First Draft to Approved Budget Change by Percentage	To Be Determined	.12%	.17%	1.12%

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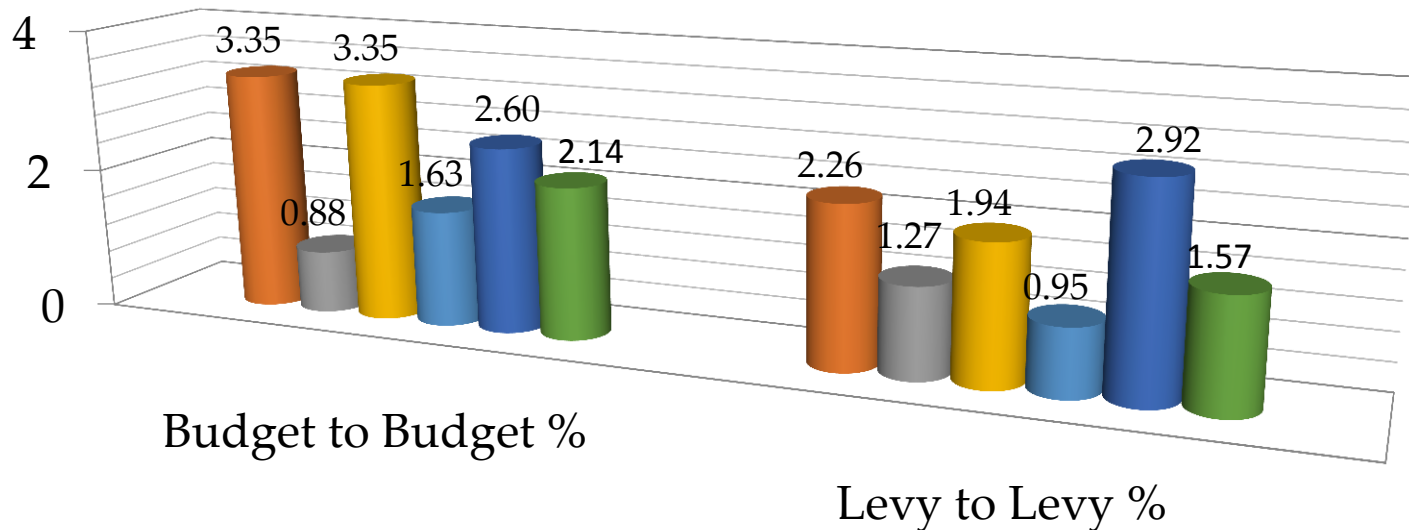


Five Year Historical Analysis Budget & Tax Levy Voter/Taxpayer Approved



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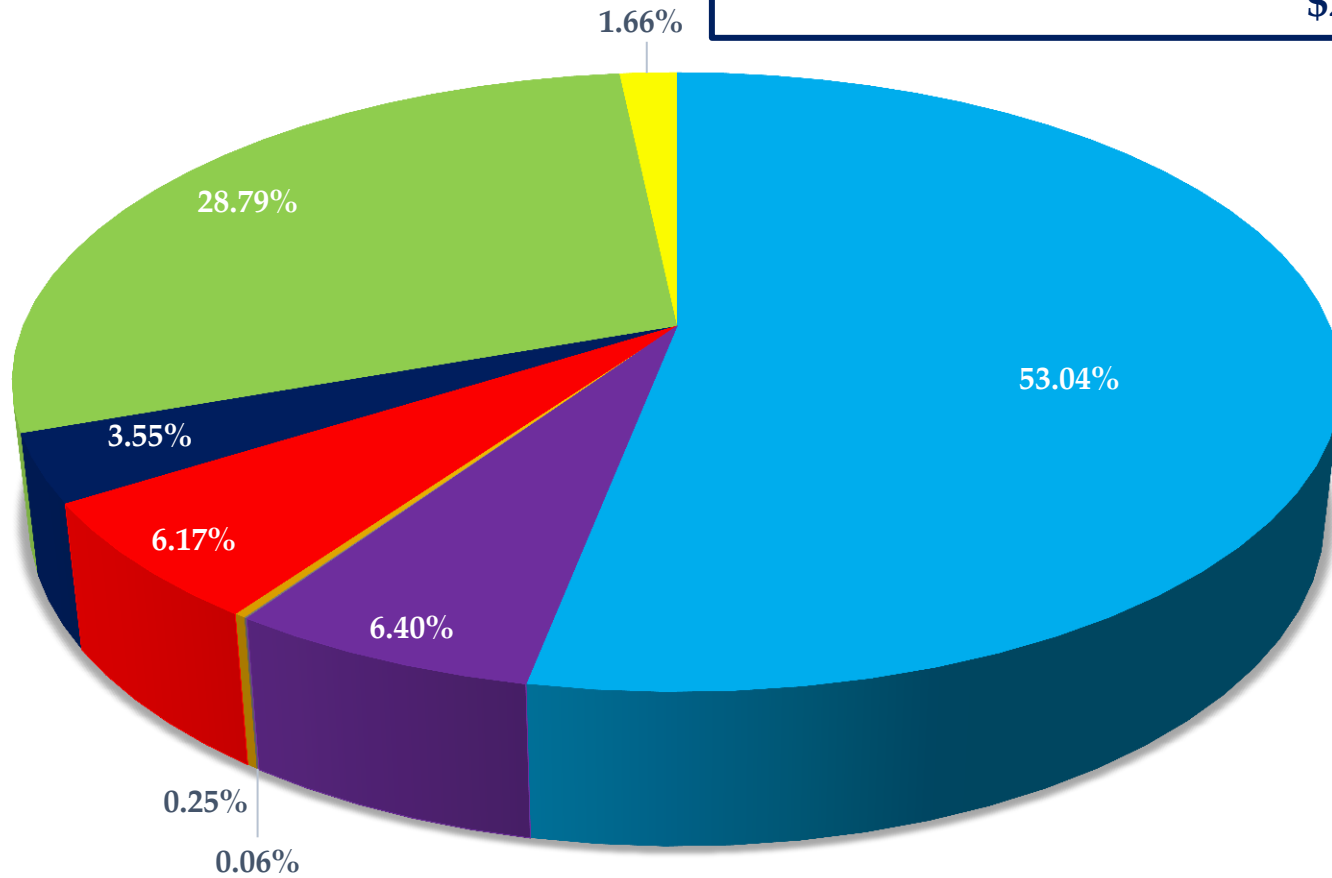
	Budget to Budget %	Levy to Levy %
2014-2015 Taxpayer Approved	3.35	2.26
2015-2016 Taxpayer Approved	0.88	1.27
2016-2017 Taxpayer Approved	3.35	1.94
2017-2018 Taxpayer Approved	1.63	0.95
2018-2019 Taxpayer Approved	2.60	2.92
2019-2020 Proposed	2.14	1.57

We believe that active and continuous learning is essential for individuals and communities to flourish.



2019-2020 Expense Breakdown

Superintendent's Recommended Budget
\$234,950,988



■ Salaries
 ■ BOCES
 ■ Equipment
 ■ Textbooks
 ■ Contractual
 ■ Debt Service & Transfers
 ■ Benefits
 ■ Supplies

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2019-2020 Superintendent's Recommended Budget

PROPOSED BUDGET	LEVY TO LEVY	BUDGET TO BUDGET
\$234,950,988	2.14%	1.57%

PROPOSED BUDGET

- Reviewed by the Board of Education (BOE)
- Subject to change based on:
 - Feedback
 - Unexpected Developments
 - Governor's (Foundation) State Aid
- Adoption date of the Budget by BOE is April 23, 2019

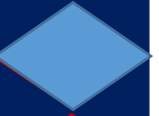
LEVY to LEVY

- 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 2018-19 to 2019-20 school years by percentage increase

We believe embracing diversity in all its forms enriches the human experience.





Budget Process 2019-2020

- 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

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