

Wappingers Central School District

First Presentation

of

Superintendent's Recommended Budget

2018-2019

Board of Education Meeting

March 19, 2018

Jose Carrion, Superintendent of Schools

Kristen Crandall, Assistant Superintendent of Finance & Business Development

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.



Gain a Better Understanding of the Budget

Important 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.



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

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

- **Board of Education Goals:**
Curriculum and Instruction & Communications
- **WCSD Strategic Plan**
- **WCSD Mission and Core Values**
- **Student Instructional and Extra-Curricular Programs**
- **Student Achievement**
- **Administrative Offices and Schools**
- **Superintendent Forums**
A Budget Conversation



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

The 3 C's: Budget Process

Constraints, Challenges and Considerations

Unfunded Mandates and Requirements:

Federal, State, NYS Education Department and Local

➤ **State Aid**

Developing projected budgets based on preliminary projections that are historically finalized prior to the first scheduled presentation of the Budget

- 1.35% proposed increase from present school year, 2017-2018
- \$770,916 proposed increase from present school year, 2017-2018

➤ **Tax Cap**

Balancing a budget within tax cap parameters without piercing the tax cap

➤ **State Education Department (SED) implementation of programs**

- i.e. APPR, English as a New Language, School Counselors

➤ **Stability of Economic Markets**

- i.e.: debt service rates, health insurance contribution rates, NYS retirement system rate of returns



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

The 3 C's: Budget Process

Constraints, Challenges and Considerations

- **Use of Estimates Challenges**
 - Developing projected budgets based on feedback from vendors and departmental historical data

- **Board of Education Considerations**
 - Compiling feedback and deciphering what gets included in a budget

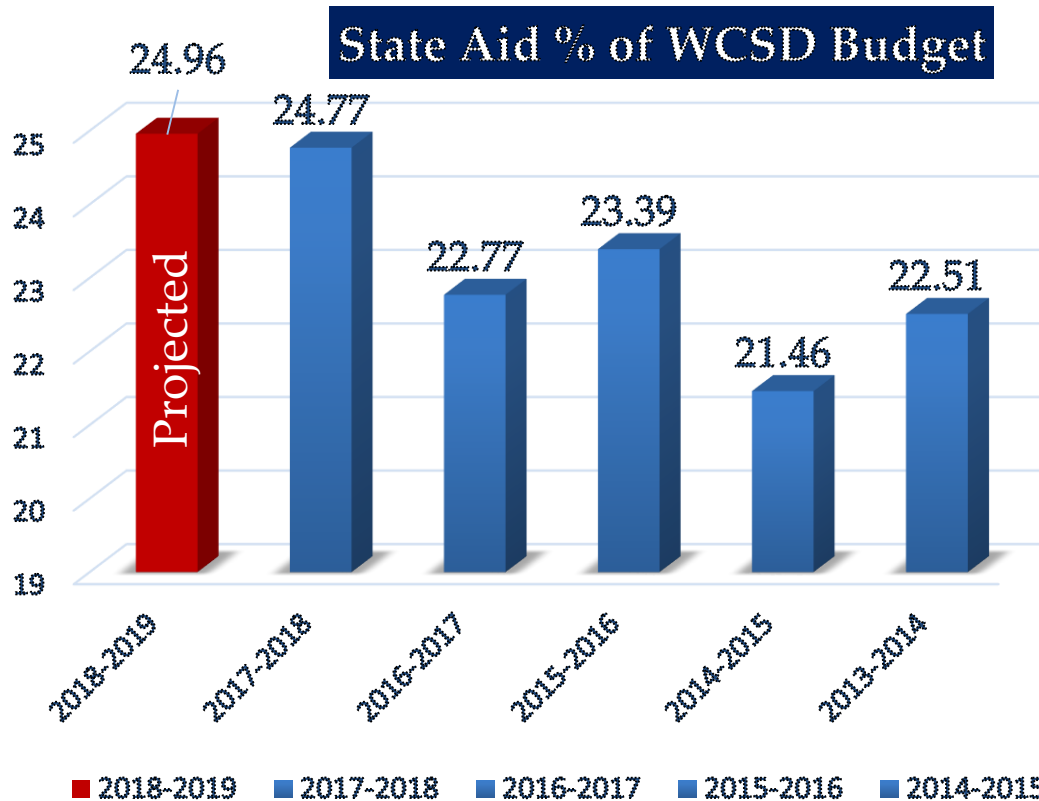
- **WCSD's commitment to provide varied opportunities and options than the minimal requirements for students.**

- **Administrative Considerations**
 - Offices and schools initial local internal budget proposals



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State Aid Correlation Based on WCSD Budget Dollar Figure Increases and Percentage Rates Fluctuate



State Aid By Year	Dollar Figure
2018-2019	\$57,687,252
2017-2018	\$54,464,873
2016-2017	\$50,376,699
2015-2016	\$50,070,743
2014-2015	\$45,471,817
2013-2014	\$46,140,111



*We believe the collaboration needed for meaningful change
is built on honesty, trust and respect.*

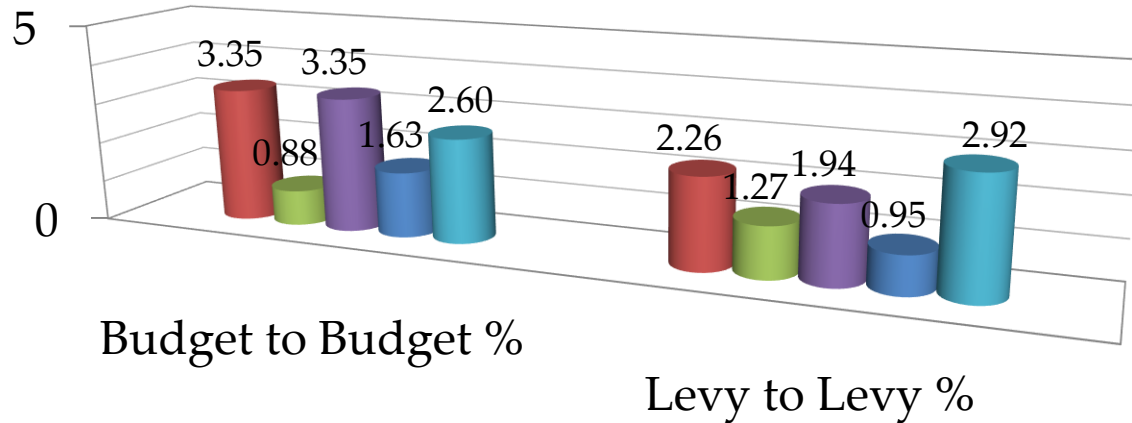
Superintendent Recommended Budget Multi Year Analysis

	2016-2017	2017-2018	2018-2019
First Draft/Presentation Superintendent Recommended	\$218,740,535 <i>March 14, 2016</i>	\$224,807,619 <i>March 13, 2017</i>	\$231,033,085 <i>March 19, 2018</i>
Taxpayer Approved	\$221,199,261	\$225,181,606	To Be Determined
Increase in Dollars Based on State Budget	\$2,458,726 <i>increase</i>	\$373,987 <i>increase</i>	To Be Determined <i>increase or decrease?</i>
First Draft Change by Percentage		2.77%	2.77%
Approved Budget Change by Percentage		1.80%	To Be Determined



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



	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 proposed	2.60	2.92

2018-2019 Superintendent's Recommended Budget

PROPOSED BUDGET	LEVY TO LEVY	BUDGET TO BUDGET
\$231,033,085	2.92%	2.60%

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 16, 2018

LEVY to LEVY

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

BUDGET to BUDGET

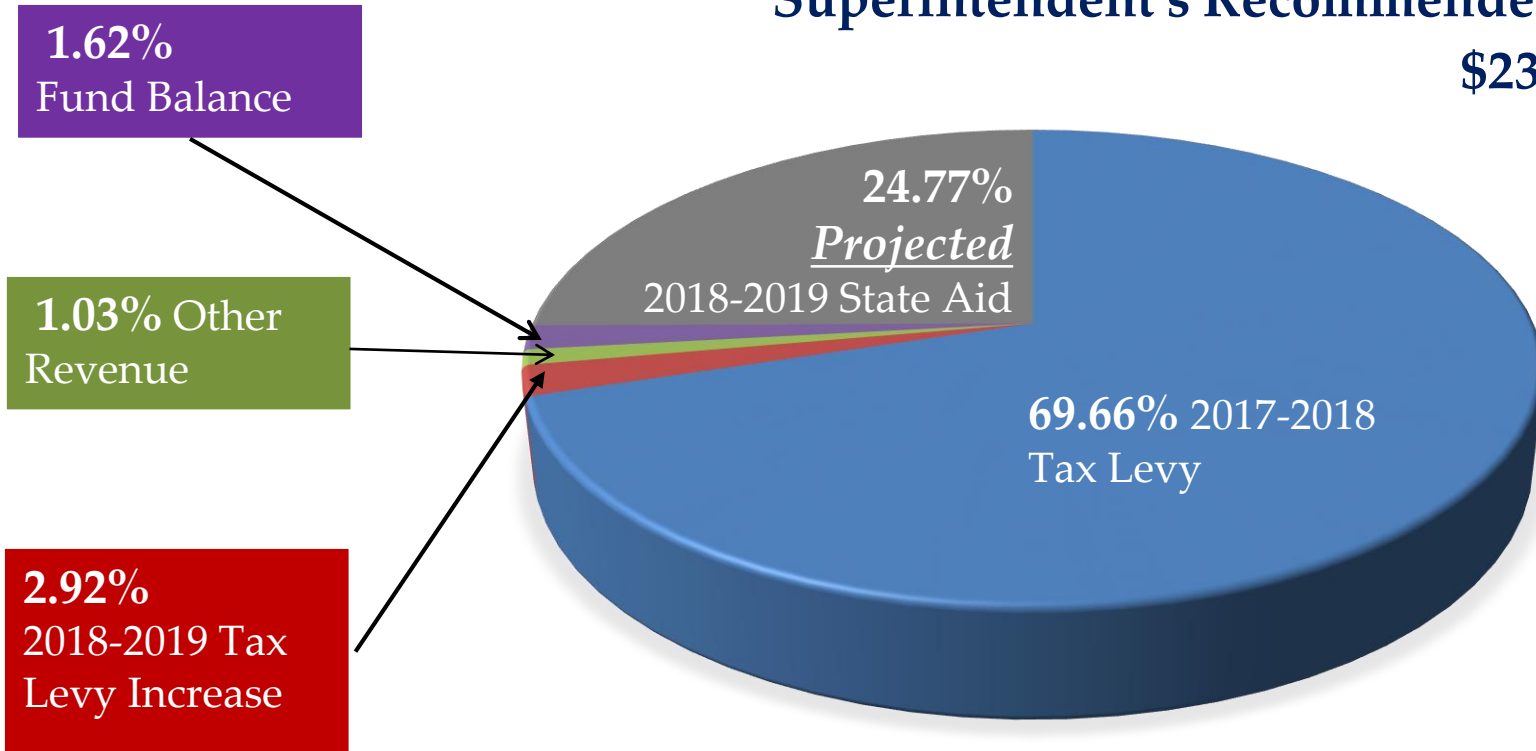
- Proposed allowable tax cap is within regulation
 - Taxpayer-approved budget comparison from 2017-18 to 2018-19 school years by percentage increase



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2018-2019 Revenue Breakdown

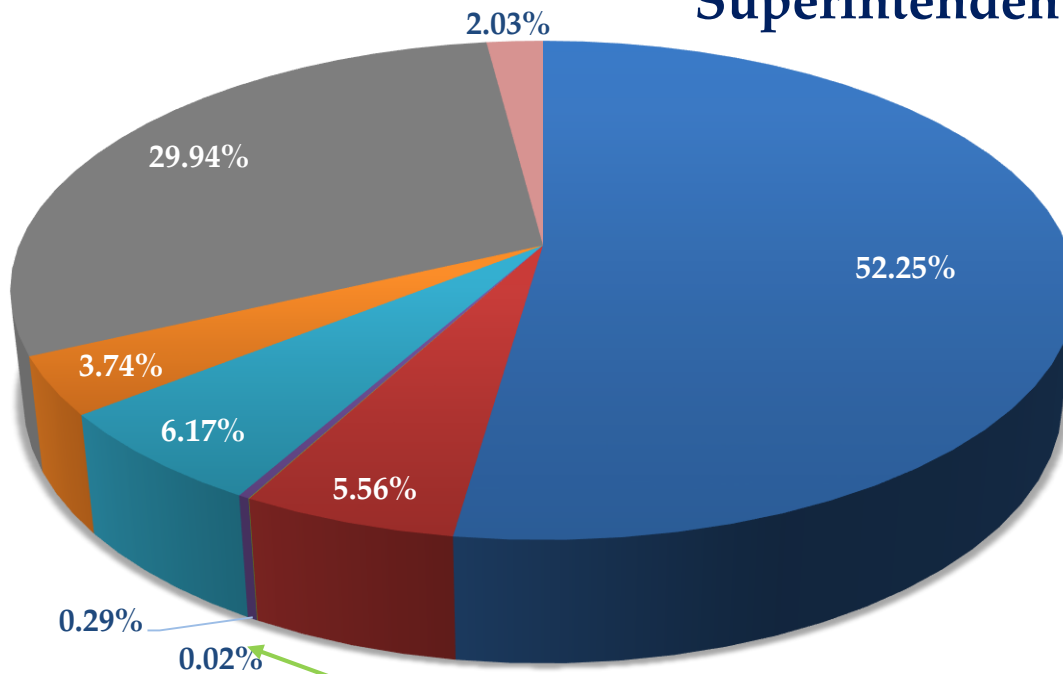
Superintendent's Recommended Budget
\$231,033,085



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

2018-2019 Expense Breakdown

Superintendent's Recommended Budget
\$231,033,085



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



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Process to Balance the Proposed Budget without Piercing the Tax Cap



Non-Negotiable	\$174,314,462	75.45%
Slightly Negotiable	\$ 47,315,577	20.48%
Negotiable	\$9,403,046	4.07%
Total	\$231,033,085	100%

- **Non-Negotiable:** The majority of the budget is driven by contractual obligations (ie: union contracts, federal and state mandates, Individual Education Plans etc) which are non-negotiable.
- WCSD balanced a 2.60% budget to budget increase using less than 30% of the budget.
- **WCSD balanced a budget without compromising student programs.**



In order to restore some of the original proposed items presented to the Board of Education during the General Support and Instruction (01/08/18) and Transportation and Undistributed (02/05/18) Presentations, WCSD will need an increase in State Aid!



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Category	Focus	Amount
Dutchess BOCES	Student supported services and mandated District needs <i>*BOCES includes Public Relation person</i>	\$531,532
Equipment	Climbing Wall (Kinry Road), Kiln (FP or VR), Portable bleachers (RCK) and 2 Baseball/Softball Scoreboards (RCK & JJHS)	\$51,570
Materials & Resources	Maintaining current programs with cuts	No Increase – Actual Decrease

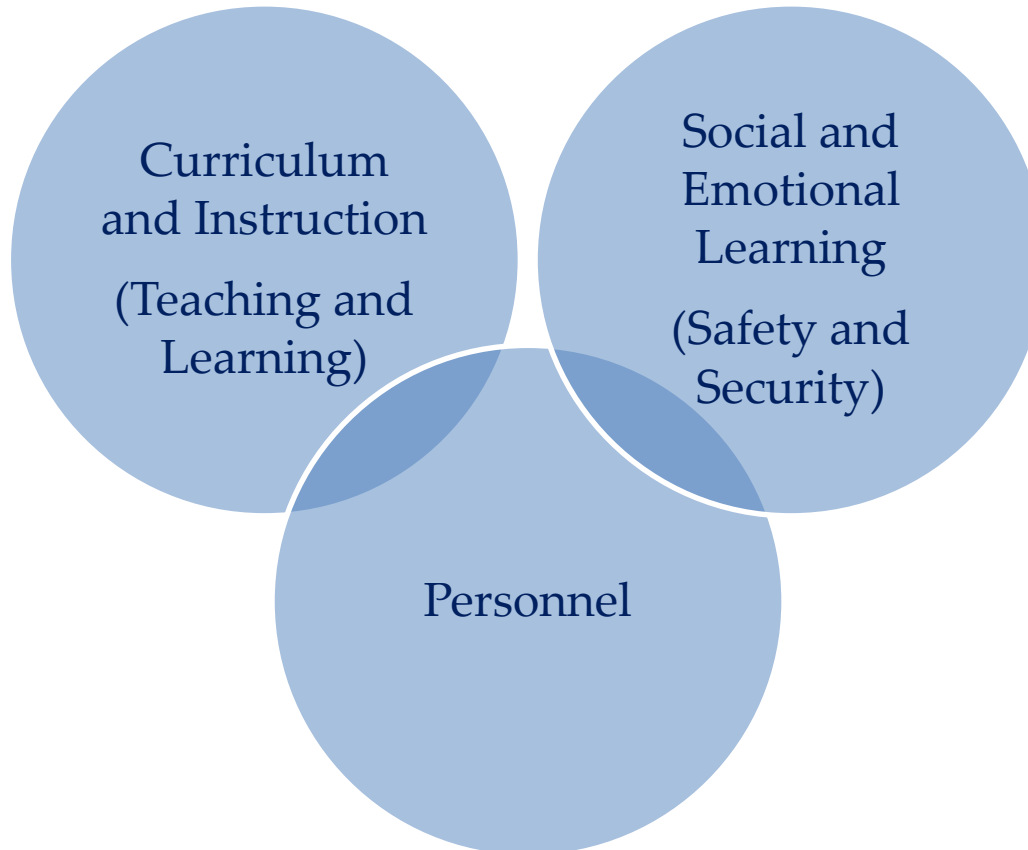
Sustainability and Continued Programs without Compromise

**Enrichment, AP and Dual College Programs, *Continued Cursive Writing Program and Materials, Readers and Writers Workshop Program, *Mathematics Program, Interdisciplinary Science in K-6 Programs, *Fine and Performing Arts, *Career Technical Education, *Professional Development and Curriculum Writing/Mapping, *Continued Development of New Courses, All After School Programs and Extra-Curriculum Activities, Field Trips, *Integrated Co-Teaching Expansion K-6, *Smaller Class Sizes at the Primary Grades (K and 1), *Supporting and Enhancing Innovative/Maker Space Rooms, Athletic Programs, and SO MUCH MORE...*



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Board of Education Activity Contributions, Considerations and Recommendations for the WCSD Administration



Budget Process 2018-2019

- 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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Upcoming Public Meetings

- 3/19/18 Superintendent's Recommended Budget presentation
- 4/9/18 WCSD Board of Education budget hearing, Budget Discussion & NYS Aid Update
- 4/16/18 Board of Education budget to be approved
- 5/7/18 NYS mandated budget hearing
- District-wide Board of Education approved budget presentations to community and staff – spring 2018



Thank You for Your Time!