

Board Meeting - January 14, 2015

Frequently Asked Questions regarding General Support budget presentation:

Fuel Oil Service – Wasn't there a transition made by the District from fuel oil to gas included in the 2013 capital project approved by the voters? Where is the savings?

This is the first winter with the fuel conversion. We are using conservative estimates and will continue to refine these estimates as we move through the winter months. This is a first draft budget presentation and this is certainly on our radar.

Fuel Oil Savings – What was the amount of savings that was projected?

\$440,000 was the savings for fuel conversion as discussed in the capital project referendum in 2013.

Board of Education memberships - The budget line has increased for Board of Education memberships. Why is it going up so?

In the past the Board of Education has only budgeted for half a year of the New York State School Boards Association membership. For the past few years, after the budget process is complete the Board agrees to maintain the annual membership. The funds for this additional expense are not budgeted. For 2015-2016, the annual dues were budgeted for the New York State School Board Association.

Polling Expenses - Why such an increase?

Per Susan Penney an increase in pay was given to the polling inspectors at her discretion.

Water & Sewer charges - Water usage and sewage usage going up a great deal. It is increases in rates or are we using more water and sewage usage?

The increase for water and sewer is related to the new addition of Gayhead to the system. Again these are conservative estimates as we do not know for sure what impact this addition will have on our expenses.

Custodial – Salary maintenance mechanics – Is the increase due to another another position being added?

This was a night position, previously approved by the Board of Education and budgeted.

Maintenance memberships – What are some of the memberships needed for maintenance workers?

School Buildings and Grounds Association which provides many in service and training opportunities to our employees and administrators in Facilities is budgeted in this account.

Custodial Lease – What is included in the custodial lease code?

In 2014-2015 funds were budgeted to lease to own custodial equipment. The types of equipment include floor burnishers, KVac machines. This type of custodial equipment had not been purchased in many years. The District was able to procure 10 different machines. The 2015-2016 budget includes additional purchases of these types of machines. This is a district wide initiative and we are slowly achieving this goal with small increases to budget lines.

Vehicle lease – Why is there such an increase in this code? Are we purchasing at the end of the lease?

The vehicle lease code includes a preliminary increase for the lease to own purchase of a large dump/utility truck. The addition of paved spaces for Transportation and building needs will require this type of vehicle. We are finalizing the annual payment for this type of vehicle.

Frequently Asked Questions - Instruction Budget

Revenues & Expenses – Has the declining enrollment been factored in to the budget process?

Declining enrollment has indeed been accounted for when budgeting for expenses. We are frequently reviewing enrollment levels as we proceed through the year so budget time is no different.

With regard to revenues, the NYS school aid formula has not been allowed to run since 2008-2009. The school aid formula takes student enrollment into its calculation. When the formula is allowed to run, the District will be mindful of the potential impact of the enrollment level changes. In addition to enrollments decreasing, Wappingers has full day kindergarten as well. When full day kindergarten was introduced in 2012-2013 all students became full time. However for state aid purposes our kindergarten students are still recognized as half time when the aid is calculated annually. We have taken steps to be aware of the impact.

Instruction component budget increases over the tax levy - In the detail provided to us there are 17 different sub classifications. Of those I count 15 sub classes that have increases in excess of the tax cap levy. Without further detail this, in and of itself, is problematic to me.

Is there a way at this point in time to put these increases in perspective relative to other budget areas such as income and exclusions?

In reviewing each of the functions included in the first draft of the General Support and Instruction budget, there are many categories that have increases over the tax cap. There are also several areas that are below the tax cap and even represent a reduction from the 2014-2015 taxpayer approved budget. Highlighting just these areas as in excess of the tax cap pulls apart the budget. Please remember that the budget is the overall operating plan of the District. While it is comprised of many parts we must remember that its overriding purpose as a complete plan is to meet the mission of the District.

As we have stated, state aid is unknown at this time based on the Governor's recent State of the State address. As a result, the ability to calculate the tax cap has been impacted. To gain insight we have reached out to other school districts as well as QUESTAR State Aid Planning for guidance. We feel that we have the best handle possible on the tax cap and will be sharing this information with the Board of Education and our community in the near future. These first drafts of the budget by area (ie: General Support, Instruction, Transportation and Undistributed) will be followed by the Superintendent's Recommended Budget. As a complete plan, a discussion can then follow on the status of the tax cap and District revenues.