



WAPPINGERS CENTRAL SCHOOL DISTRICT

FEBRUARY 10, 2020

TRANSPORTATION & UNDISTRIBUTED DEPARTMENTAL BUDGET REQUESTS 2020-2021

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
Student Support Services and Accessible Education	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...

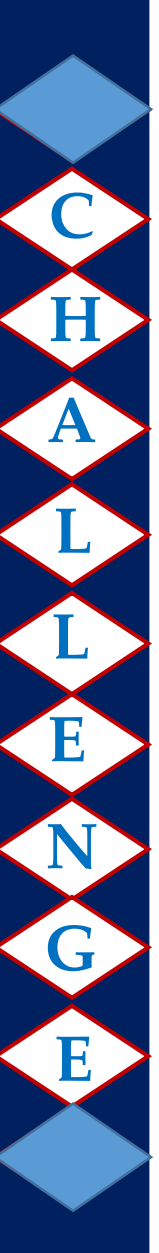
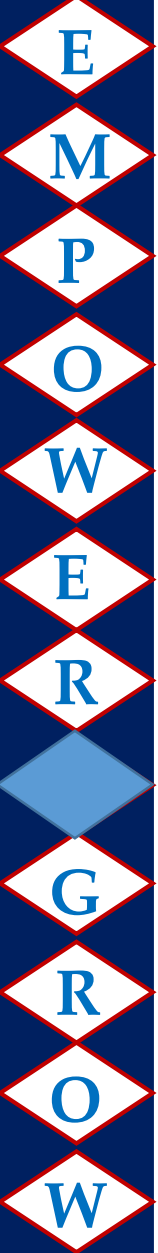
...the collaboration needed for meaningful change is built on honesty, trust and respect.

...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.





FACTORS, CHALLENGES AND/OR RECOMMENDATIONS MANAGED DURING THE BUDGET PROCESS



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- **Instructional Program**
 - Student-centered programs and opportunities
- **Tax Cap**
 - Balancing a budget within tax cap parameters vs. piercing the tax cap
- **State Aid**
 - Developing projected budgets based on preliminary projections that are historically finalized in the spring
- **Declining Enrollment**
 - Minimal impact due to an increase in unfunded mandates
 - State-wide, County-wide & District-wide
- **Every Student Succeeds Act (ESSA)**
 - New NYSED school accountability measures effective 2018-2019 school year
- **Unfunded Mandates**
 - Federal & State – *Transparency Reporting, Federal Grant Awards*
 - NYS Education Department – *School Calendar, School Counselors*

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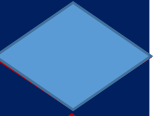
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FACTORS, CHALLENGES AND/OR RECOMMENDATIONS MANAGED DURING THE BUDGET PROCESS

- **Use of Estimates**
 - Developing projected budgets based on feedback from vendors, departmental historical data and municipal input
- **Stability of Economic Markets**
 - i.e., debt service rates, health insurance contribution rates, NYS retirement system rate of returns, Consumer Price Index (CPI)
- **Administrative**
 - Offices' and schools' initial local proposals and requests – maintaining high-quality student-centered programs and highly-qualified staff
- **Board of Education and Central Office Administration**
 - Compiling feedback
 - Governance and decision making to a final recommended budget

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





BUILDING A BUDGET WITHIN TAX CAP PARAMETERS

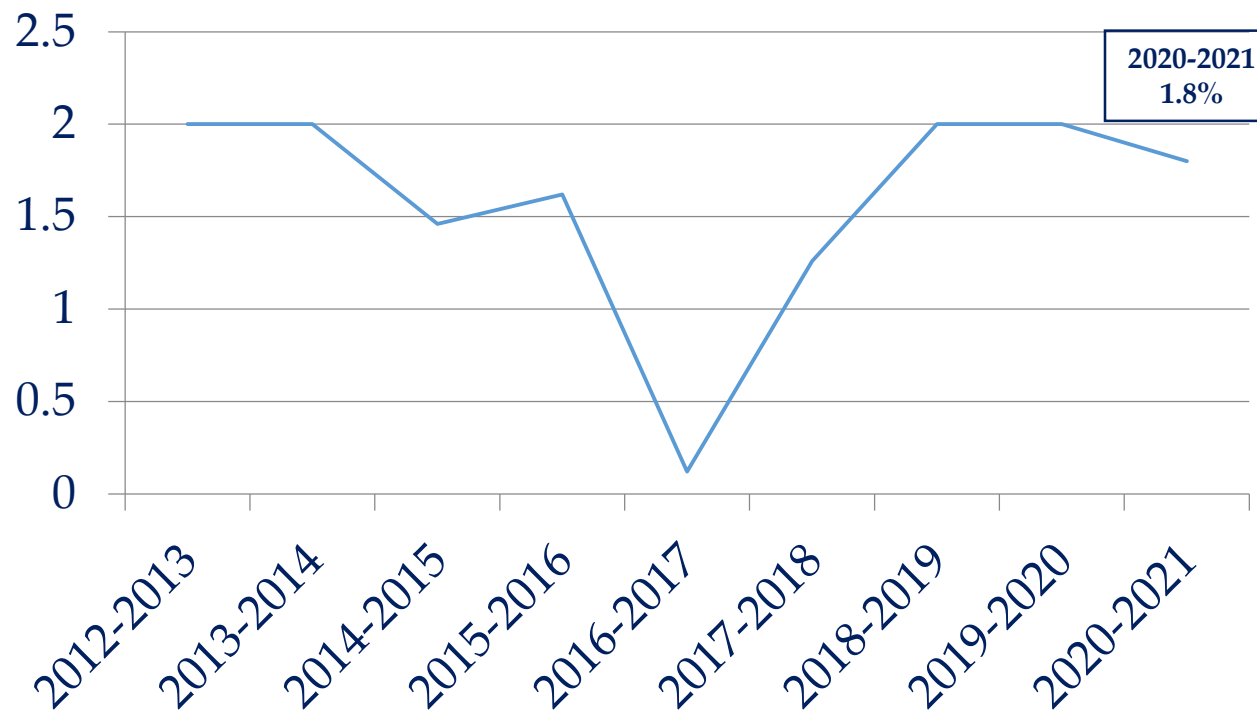


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- General Support
- Instruction
- Transportation
- Undistributed

Tax Cap Rate History by %

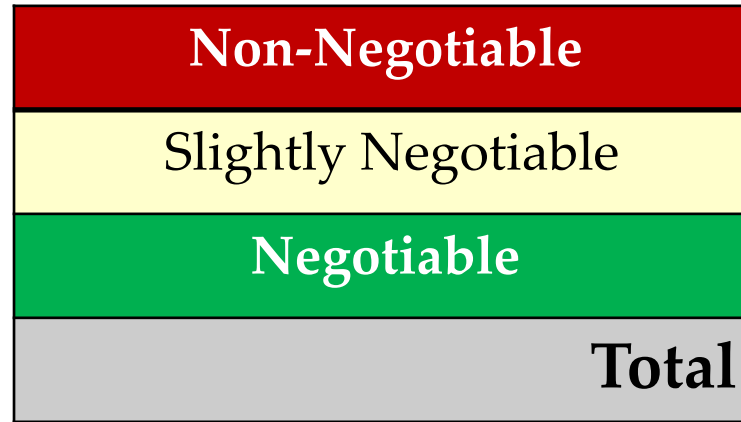


We believe the health and quality of a community are dependent on the responsible contributions of all its members.



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HOW WELL ARE WE MEETING THE NEEDS OF OUR STUDENTS WITHOUT PIERCING THE TAX CAP?



- **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.
- This work will be done again to ensure that WCSD can balance a budget AND meet the needs of our students.

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



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TRANSPORTATION AND UNDISTRIBUTED BUDGET REPORTING

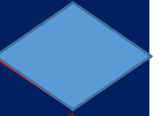
➤ The budget document is compliant with the account coding as mandated by the Every Student Succeeds Act and NYS Transparency Reporting.

- Same report format - presented by function i.e. Transportation, Garages, Health Insurance, etc.
- No new codes need to exist in these areas due to the nature of the codes.
- These codes are all non-programmatic by nature.
- Same data format as presented in prior years.
- Administration will continue to refine this information and it's presentation as we move through the new process for the 2020-2021 school year.

[2020-2021 Budget Document](#)

Pages 1-6 for details

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





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TRANSPORTATION



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COMPOSITION OF TRANSPORTATION (EXPENSES RELATED TO NON-PROGRAMMATIC ITEMS)



- Transportation of students
- Garage
- Public Transportation
- BOCES Contracted Services



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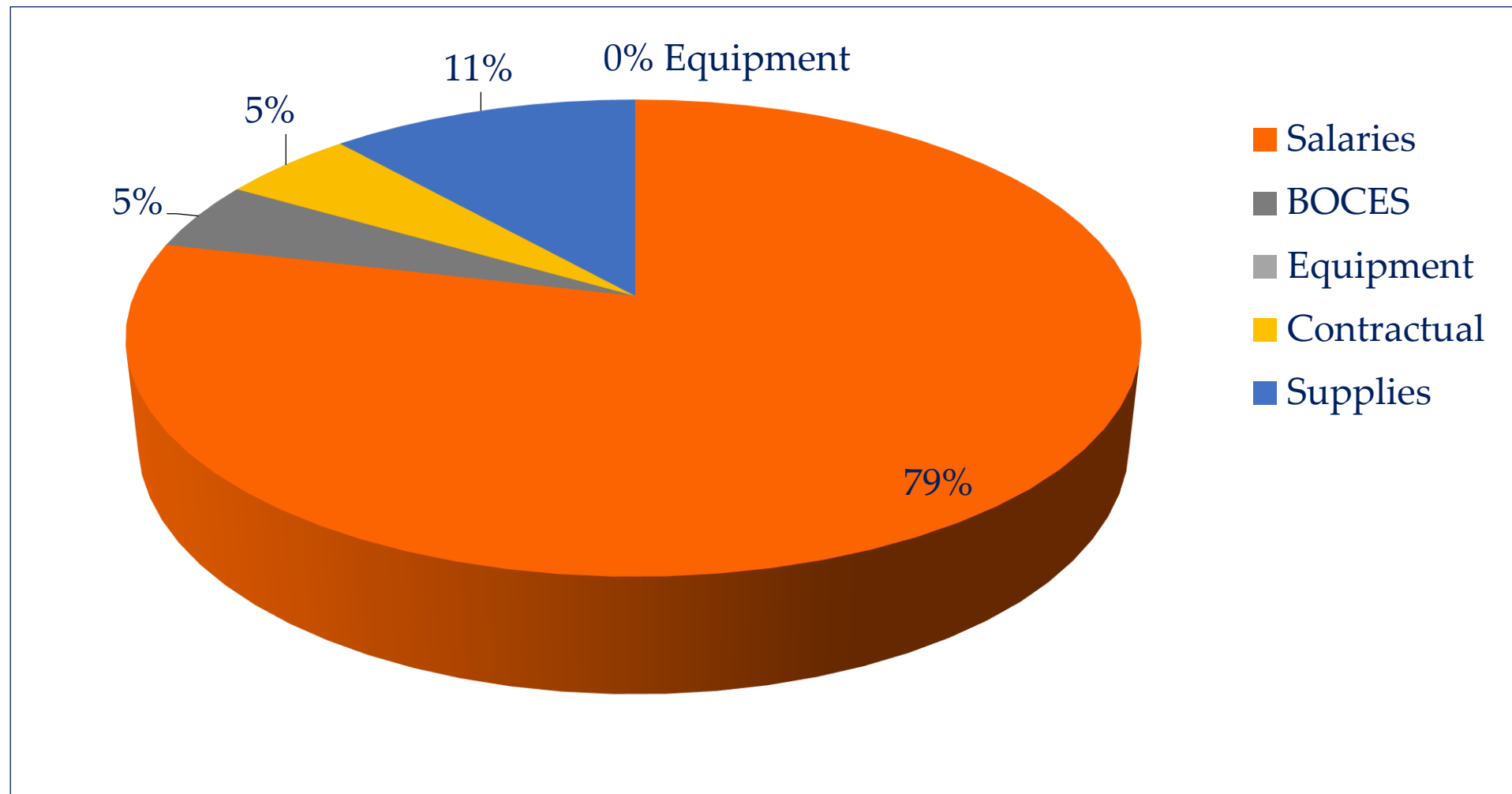
COMPOSITION OF TRANSPORTATION (EXPENSES RELATED TO NON-PROGRAMMATIC ITEMS)



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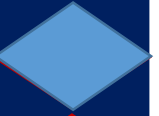


TRANSPORTATION BUDGET ITEMS FOR CONSIDERATION

- **ALL Salaries Budgeted in General Fund NOT Inclusive of Requested New Staff**
 - NO NEW STAFF in this budget as presented
 - Contract settlements for several bargaining units are reflected herein
- **Leased Equipment**
 - New addition - Electric forklift and Vehicle Lift included – 5 year lease to own \$24,000 per year
- **Contractual Services**
 - New addition – maintenance and inspection of the bus wash and working pit areas.
- **BOCES**
 - *ESTIMATED* increase of 5% based on prior year increases and WCSD utilization of services
 - District has had to increase number of contracted runs to meet the transportation needs of our students.
- **General Liability Insurance**
 - Conservative estimate of 5% increase used in lieu of renewal information

[2020-2021 Budget Document](#)
Pages 1-3 for details

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





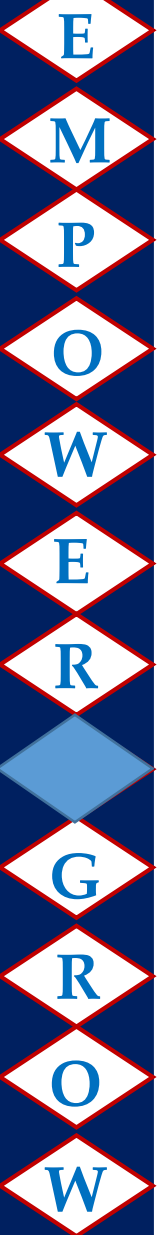
TRANSPORTATION 2019-2020 TO 2020-2021

Total Component Change	\$892,768
Salaries per Contract	\$694,450
BOCES	\$31,477
Equipment	\$0
Contractual	\$72,936
Supplies	\$93,905



This line item includes current contract increases as well as contract settlements that have been negotiated and finalized.

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





TOTAL TRANSPORTATION COMPONENT MULTI-YEAR ANALYSIS

	2018-2019	2019-2020	2020-2021
First Draft Transportation	\$12,896,913	\$13,290,737	\$13,791,231 <i>2/10/2020 Presentation</i>
Approved Transportation	\$12,786,882	\$12,898,463	To Be Determined (TBD)
First Draft Change by Percentage		3.05%	3.77%
Approved Budget Change by Percentage		.87%	TBD

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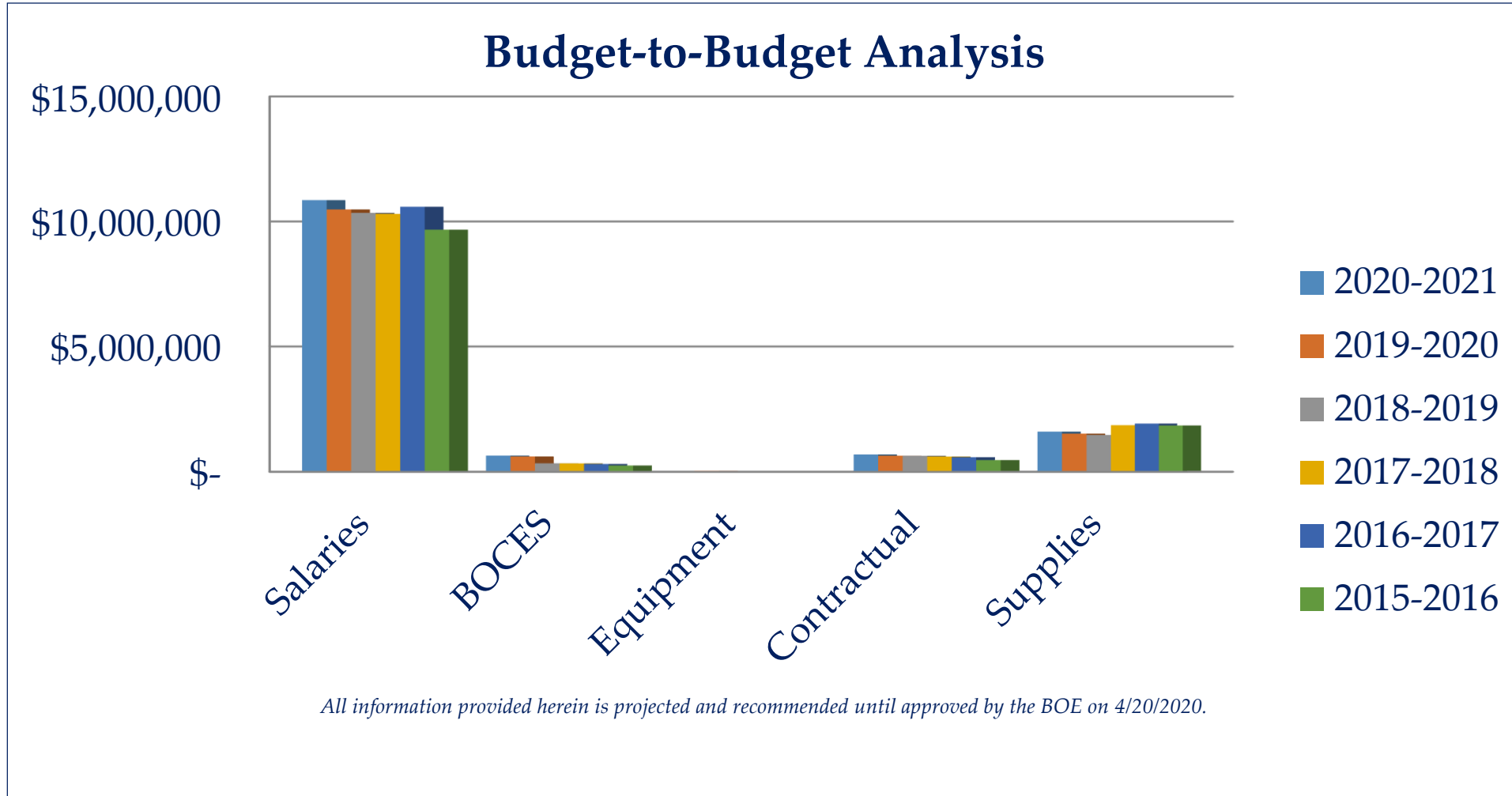




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TRANSPORTATION 2015-2016 TO 2020-2021

Budget-to-Budget Analysis



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UNDISTRIBUTED



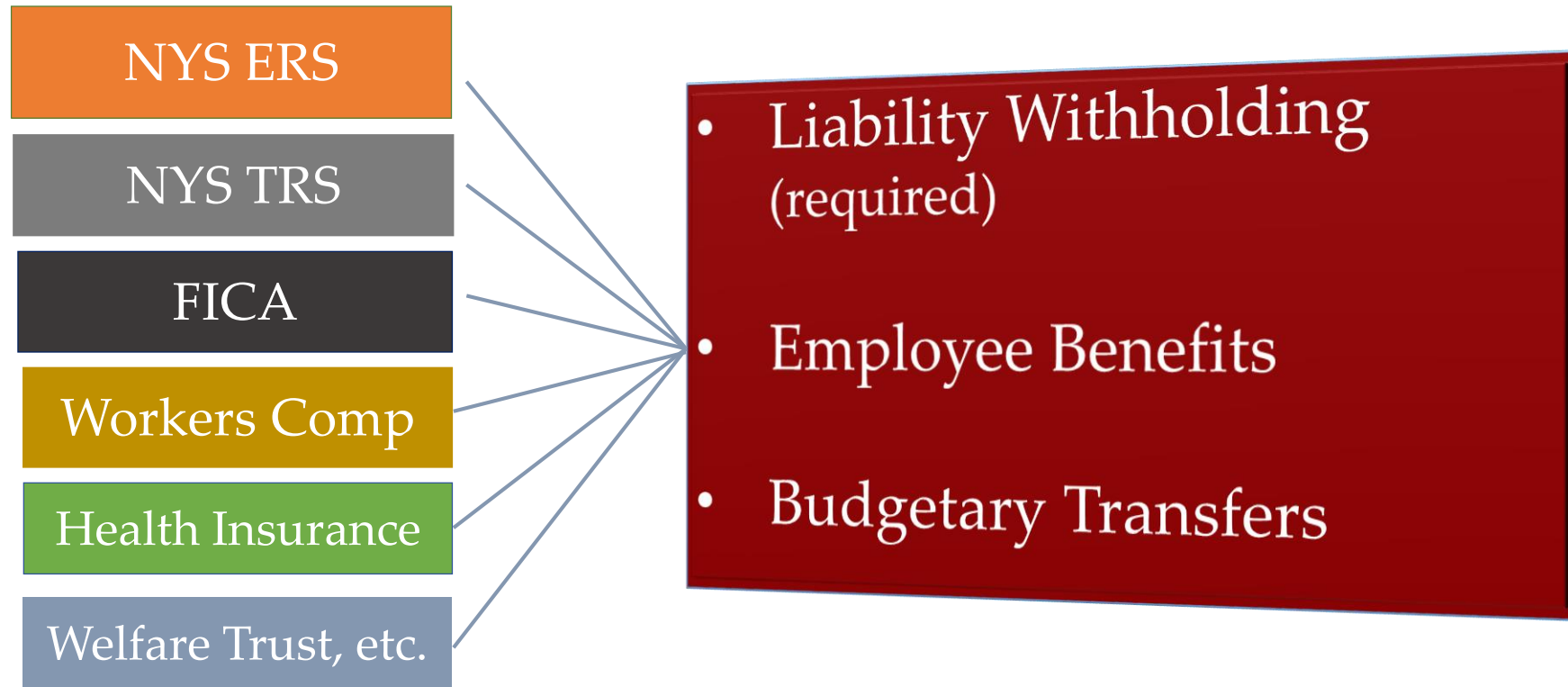
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COMPOSITION OF UNDISTRIBUTED *(EXPENSES RELATED TO NON-PROGRAMMATIC ITEMS)*



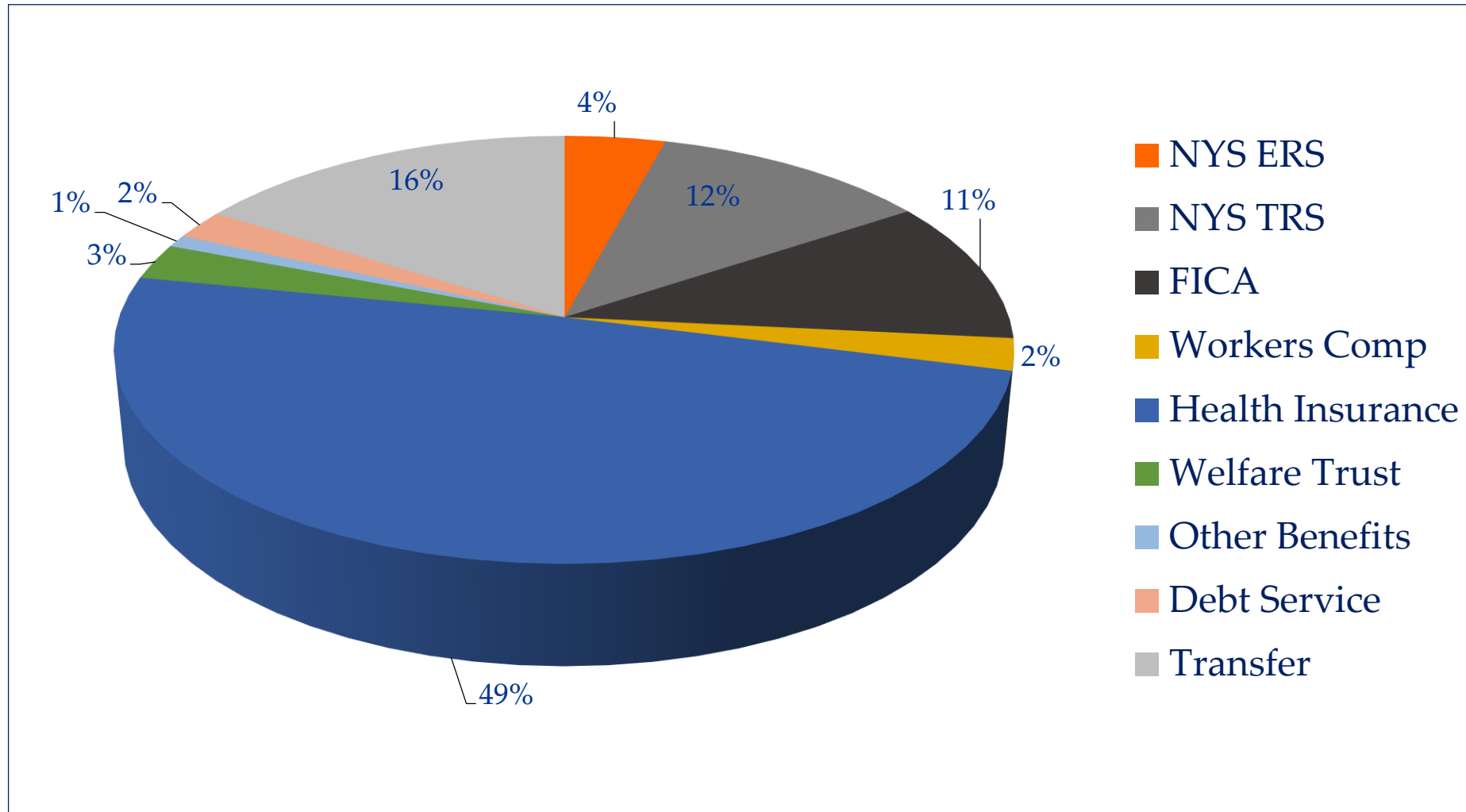
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COMPOSITION OF UNDISTRIBUTED *(EXPENSES RELATED TO NON-PROGRAMMATIC ITEMS)*



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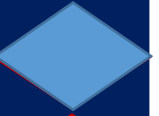


UNDISTRIBUTED BUDGET ITEMS FOR CONSIDERATION

- **NYS Employers Retirement System (ERS)**
 - The calculated expense is based on a preliminary rate provided by NYS (same rate as 2019-2020 in 2020-2021). The rate will be finalized in the summer of 2020.
 - Even though rates are stable, many contracts were settled which will result in an increase in this budget code.
- **NYS Teachers Retirement System (TRS)**
 - The calculated expense is based on a preliminary rate range provided by NYS. WCSD utilizes a *conservative* approach when budgeting with the rate range. These rates will be finalized in the summer of 2020.
- **Health Insurance**
 - An estimated rate increase of 5% has been budgeted for 2020-2021. This is based on conversations at the Dutchess Educational Health Insurance Consortium (DEHIC) meetings. Rate will be finalized in March 2020.
 - Medicare rates increase 6.72% from 2019 to 2020. There is a significant increase in expense for WCSD in 2020-2021 between new enrollments, increased life expectancy and percentage rate increases.

[2020-2021 Budget Document](#)
Pages 3-6 for details

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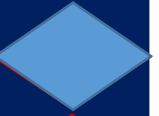
UNDISTRIBUTED BUDGET ITEMS FOR CONSIDERATION

- **Welfare Trust & Other Benefits**
 - These costs are related to contractual and regulatory obligations and have increased in 2020-2021.

- **Debt Service & Transfers to Other Funds**
 - Includes payments for long and short term financing of WCSD capital work.
 - Includes estimated principal and interest payments for DC BOCES Capital Project and Smart Schools Bond Act (SSBA) financing needs.
 - Increase in Bus Bond Anticipation Note (BAN) as the Board of Education and taxpayers approved a slight increase in the 2019-2020 bus proposition so as to create and maintain a true Bus Replacement Plan for WCSD.
 - Increase in Transfers to Other Funds for 2020-2021 are directly linked to Debt Service needs due to
 - DC BOCES Capital Project payment in summer 2020 (\$5,020,200)
 - NEW Energy Performance Contract (EPC) lease payment in February 2021 (\$222,278)
 - Serial bond principal and interest payments for existing capital projects that are “new” to the schedule. Once the projects are complete, serial bonding is done as a final step and subsequently the payments of principal and interest begin.

[2020-2021 Budget Document](#)
Pages 3-6 for details

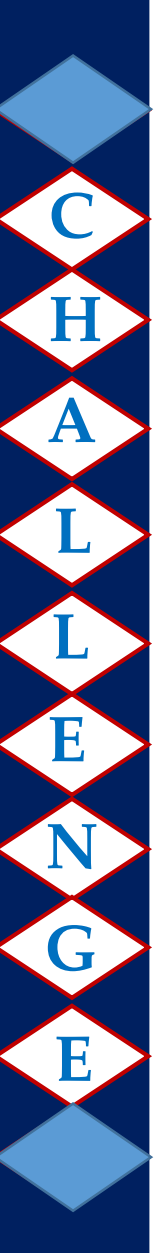
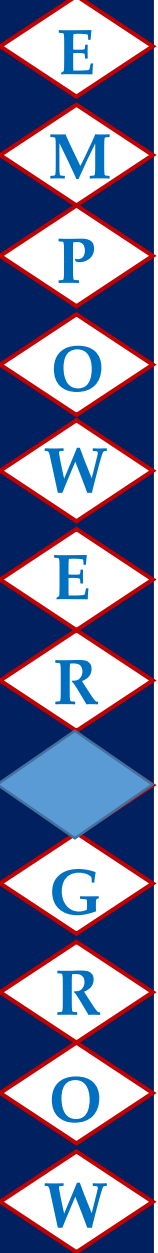
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UNDISTRIBUTED 2019-2020 TO 2020-2021

Total Component Change	\$16,538,432
NYS ERS	\$210,791
NYS TRS	\$1,808,031
FICA	\$429,999
Workers Compensation	\$31,360
Health Insurance	\$5,537,251
Welfare Trust & Other Benefits	\$54,331
Debt Service	\$8,529,389



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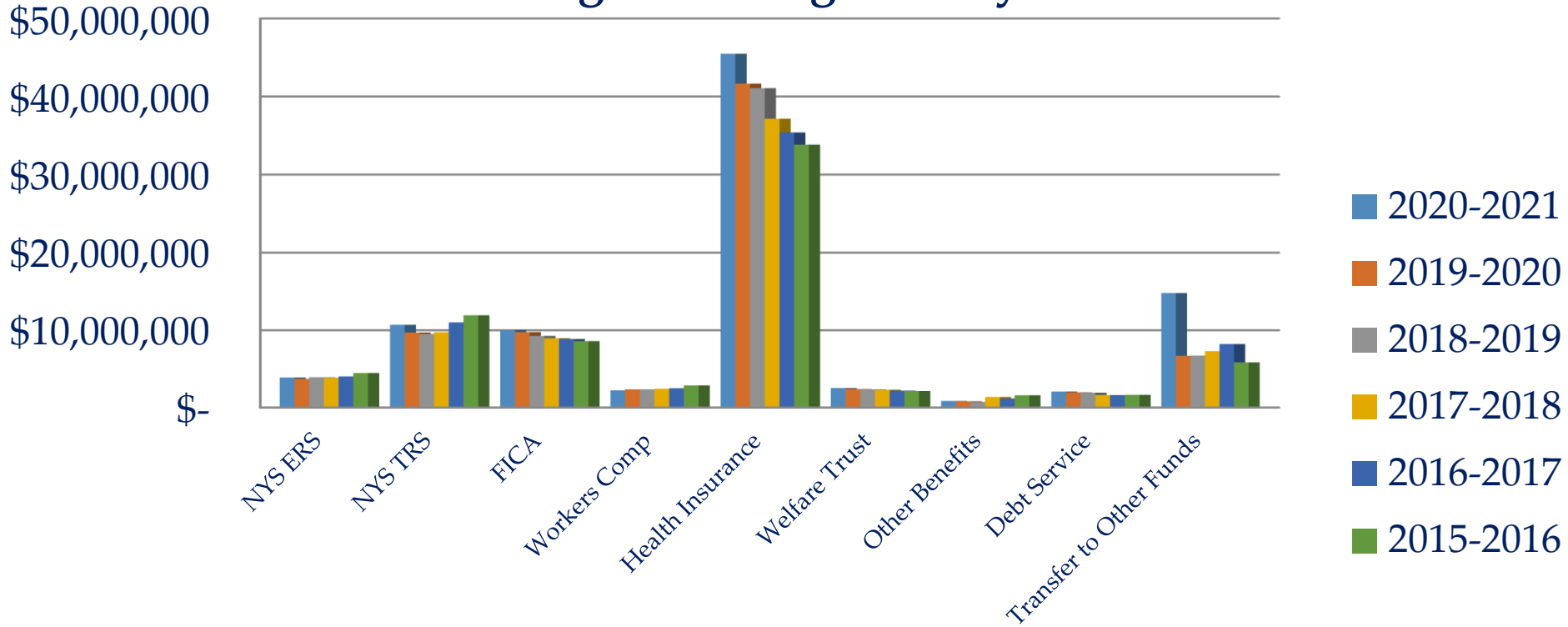
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UNDISTRIBUTED 2015-2016 TO 2020-2021



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Budget-to-Budget Analysis



All information provided herein is projected and recommended until approved by the BOE on 4/20/2020.

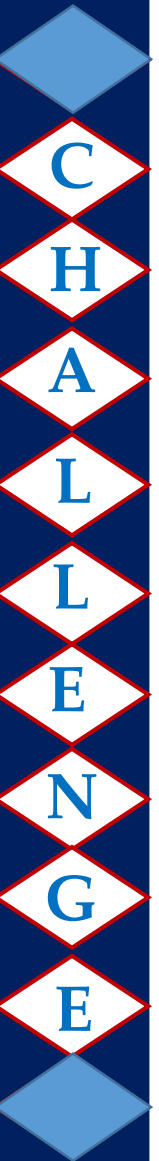


BUDGET PROCESS 2020-2021

- Questions, Comments, and Feedback: budget@wcsdny.org
- [Resources, Presentations and Reports](#) posted to BOE section of website
- [Frequently Asked Questions](#) posted to budget website within two business days
- Use long-term planning to develop discussion points for administration and BOE
- Continued work on refining estimates and confirming data
- Evaluate BOE feedback for use in budget formulation

All information provided herein is projected and recommended until approved by the BOE on 4/20/2020.

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UPCOMING BUDGET DATES

2020-2021

Based on the BOE Approved Budget Calendar

November 4, 2019 – Superintendent Forum “A Budget Conversation”

January 13, 2020 – Superintendent Forum “A Budget Conversation” *Spanish*

January 13, 2020 - General Support & Instruction Budget Presentation to the BOE

February 10, 2020 – Superintendent Forum “A Budget Conversation”

February 10, 2020 – Transportation & Undistributed Budget Presentation to the BOE

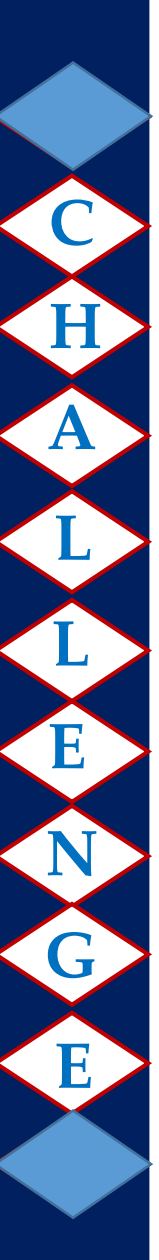
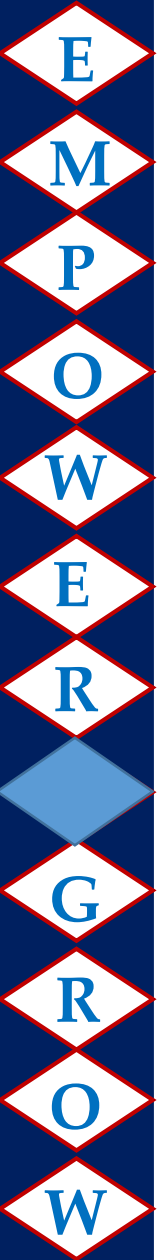
February 10, 2020 – Vehicle Replacement Plan 2020-2021 Presentation to the BOE

April 20, 2020 – Deadline for BOE approval of 2020-2021 Budget

May 5, 2020 – Community Forum – State Mandated Public Hearing on the Budget

May 19, 2020 – Budget Vote

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HELP WCS D BUILD THE 2020-2021 BUDGET...

Opportunities to share your feedback, ask us questions, and gain a further understanding through District-sponsored events:

Superintendent's Forum

A Budget Conversation held three times a year, one being in Spanish

budget@wcsdny.org

E-mail us with questions, concerns & feedback!

The e-mail is ready, steady, GO!

wappingersschools.org

Check out our website!

2020-2021 Budget

Prior year budget information is also available on the website.

Public Comment at Board of Education Meetings & Budget Public Hearings

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