



WAPPINGERS
CENTRAL SCHOOL DISTRICT

Empower
Challenge
Grow

Superintendent's Forum - A Budget Conversation February 5, 2018

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

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

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



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

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

What is a school district budget?

A school district budget :

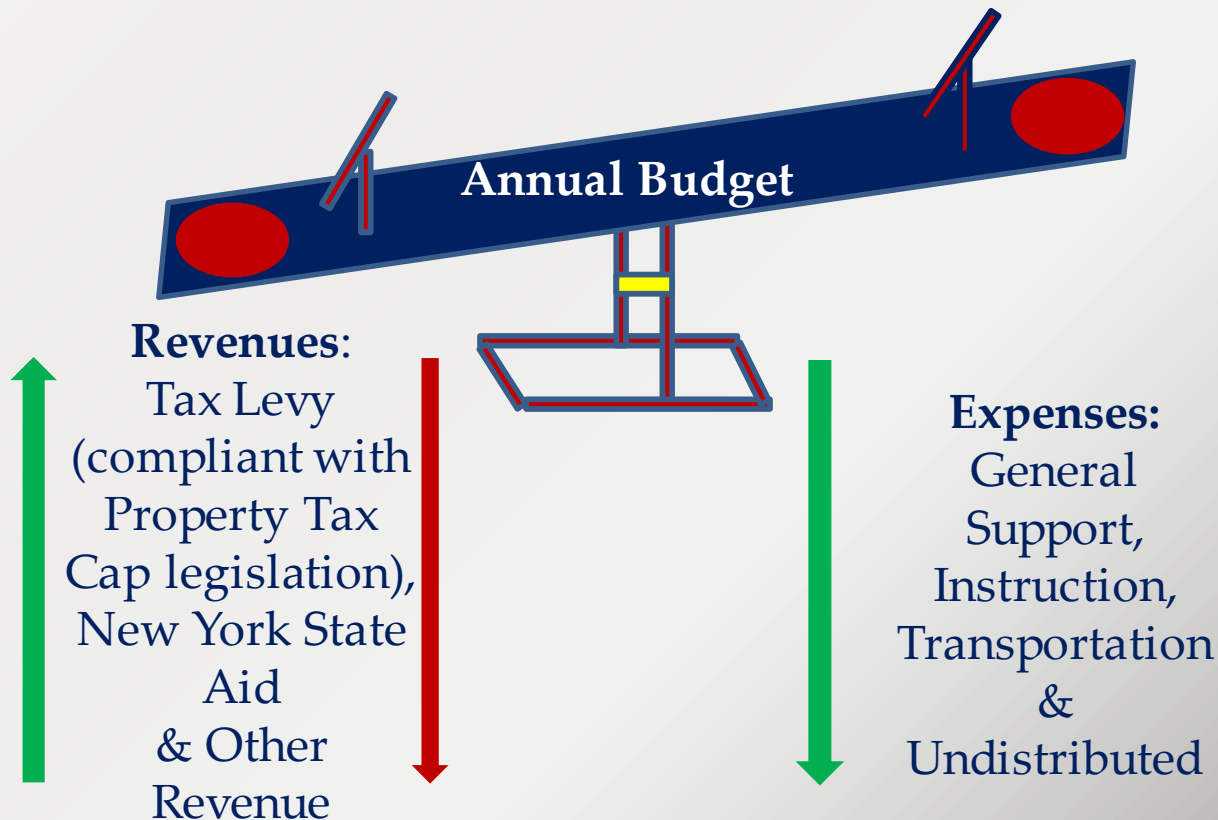
- provides for the educational needs of students while maintaining compliance with NYS
- is an aggregate view of all the financial numbers that drive the District's operations for the following year
- is presented to the Board of Education and the community
- is more than a collection of numbers; *it is a reflection of the Mission and Core Values of the WCSD community*

The 2018-2019 budget detail can be found on the District's website

Annual Budget

The annual budget is based on recommendations from the buildings and offices, Board of Education and the community.

The Board of Education adopts a budget in April that is put forth before the voters on the 3rd Tuesday in May.



Property Tax Cap

The Property Tax Cap is:

- In June 2011 New York State officials enacted a law that limited the increase in property taxes for municipalities and school districts (Chapter 97 of the Laws of 2011).
- The first year the tax cap legislation was enforced for school districts was 2012-2013.
- While this is often labeled a “2% tax cap” it is misleading as the law does not limit a property tax increase to 2%.
- The law does require for 60% voter approval IF the proposed levy exceeds a specific amount (called the tax levy limit) in the calculation.

Property Tax Cap Calculation

The Property Tax Cap calculation is made up of eight steps to determine the *Allowable Tax Levy*:

- Starting with the prior year tax levy Step 1
- Application of factors for growth and consumer price index Steps 2 & 5
- Addition and subtraction of current and prior year items such as Payments In Lieu of Taxes (PILOT's) Steps 3, 4, 6 & 7
- Inclusion of items as calculated and in accordance with the legislation such as Capital Tax Levy and NYS retirements system adjustments Step 8

Frequently Asked Questions – Tax Cap

Q1. Does the tax cap law mean school tax levies can't increase by more than 2%?

A1. To put it simply – No. Each district prepares their own tax levy calculation that consists of 8 factors. The 2% factor is only 1 of the 8 factors to consider in this calculation.

Q2. What is a tax levy limit?

A2. The tax levy limit is the highest allowable tax levy (before exclusions) that a school district can propose as part of its annual budget that requires 50% approval by the taxpayers. The law does allow for some exceptions (ie: exclusions) such as some pension costs and capital expenses.

Q3. What does the property tax law mean for your tax bill?

A3. This law does not limit property tax rate increases to 2% or any other value. This law changed the parameters of what voter support is needed to pass a budget.

Q4. Did the approval of the State and Local Tax Deduction (SALT-D) legislation have any impact on the Tax Cap calculation?

A4. There was no impact to school district tax cap calculations as a result of SALT-D.

Wappingers CSD and the Tax Cap

The law provides for an 8 step formula that must be used to calculate the tax levy limit.

- The calculation uses a growth factor that is based on the local tax base.
- The calculation uses the rate of inflation (Consumer Price Index or CPI) or 2%, whichever is lower.

Rate Used – CPI or 2%, whichever is lower	Historical Analysis of CPI
2012-2013	2.0%
2013-2014	2.0%
2014-2015	1.46%
2015-2016	1.62%
2016-2017	.12%
2017-2018	1.26%
2018-2019	1.02%

New York State Aid

- All school aid awarded to the state's 691 school districts is determined annually by an act of the state legislature, through the state budget process.
- The state's funds come from two principal sources...general fund accounts (88%) and lottery funds (12%).
- The Superintendent generally submits claims for aid to the Office of Management Services at the NYS Education Department.

-School Law, 36th Edition NYSSBA

New York State Aid

Types of New York State Aid:

- Foundation Aid
- Full Day K Conversion Aid
- Universal Pre-Kindergarten
- BOCES
- High Cost Excess Cost Aid
- Private Excess Cost Aid

Driven by NYS formula & data on enrollment

- Hardware & Technology
- Software, Library & Textbook
- Transportation Aid
- Building Aid

Calculation driven by WCSD expenses

Reimbursable Aids

Reimbursable Aids are:

Textbook Aid - up to \$58.25 reimbursement per student based on prior year applicable expenses

- Definitions of Textbook
 - Aidable – hard covered books, courseware or electronic based instructional materials, novels used to support the textbook, et al
 - Non-Aidable – encyclopedias, newspapers and magazines as periodicals, generic computer software, et al

Instructional Computer Hardware & Equipment Aid -

the lesser of prior year expenditures OR

\$24.20 reimbursement per student x Resident Average

Daily Attendance (RWADA) Aid Ratio

- Expenses eligible for aid are for those used in serving the computer-based needs of the instructional program.
- In instances where hardware serves as both instructional and non-instructional, ONLY the instructional portion can be claimed for aid purposes.

Reimbursable Aids

Reimbursable Aids are:

Computer Software - *up to \$14.98 reimbursement per student based on prior year expenses*

- Expenses must meet eligibility requirements for Computer Software Aid
 - Aidable – purchase price of educational program software, annual licensing for software purchases, et al
 - Non-Aidable – lease expenses for educational program software, et al

➤ Library Materials Aid - *up to \$6.25 reimbursement per student based on prior year expenses*

- Expenses must meet eligibility requirements for Library Materials Aid
 - Aidable – materials that are catalogued for inclusion in the school library/media center, materials with a useful life of over one year, materials that are not eligible for textbook aid or computer software aid
 - Non-Aidable – online databases

Other Revenues

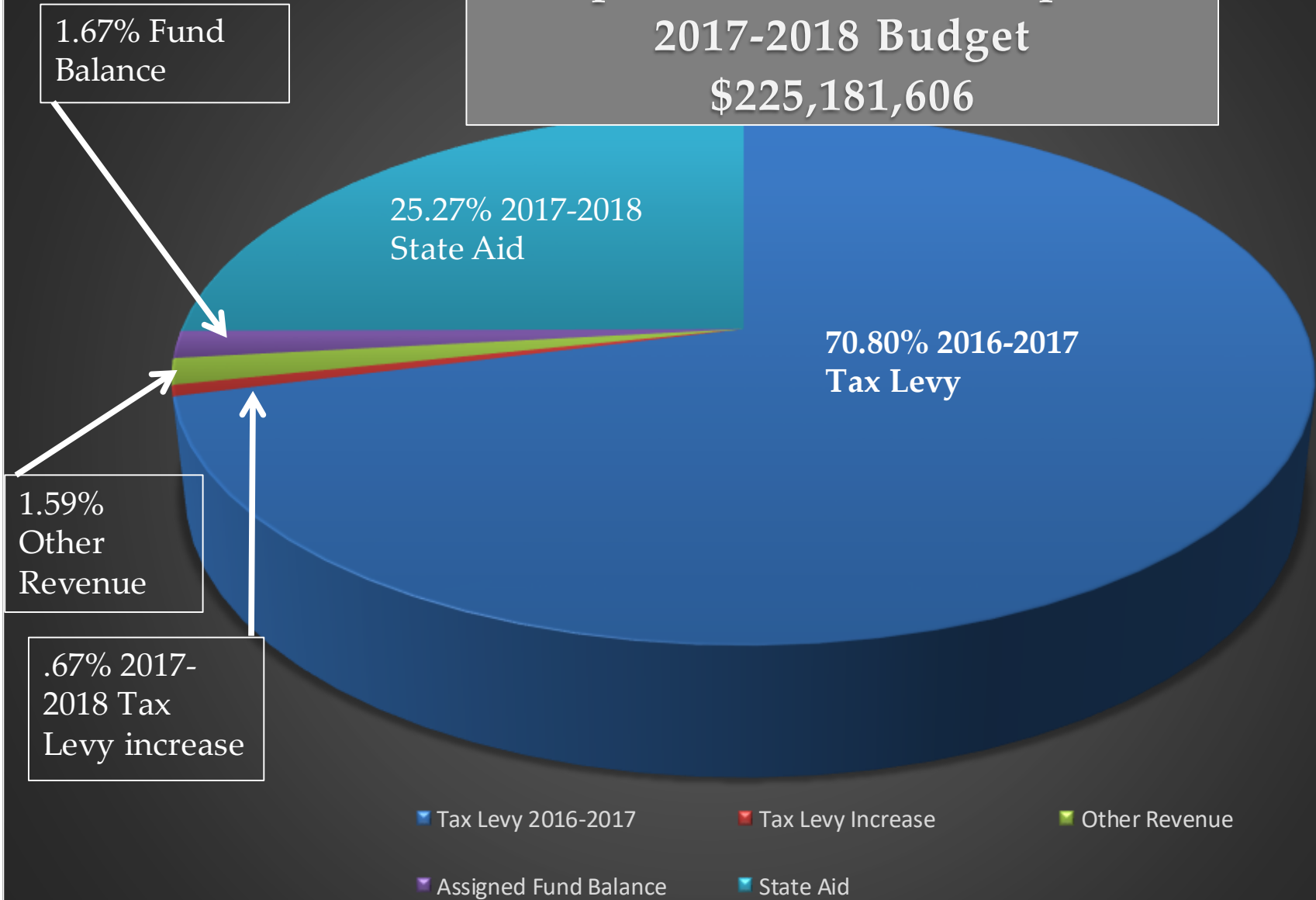
Other Revenues are:

- Payments in Lieu of Taxes (PILOT)
- Interest Earnings
- Continuing Education
- Tuition – Foster Care
- Health Services billing
- Insurance Recoveries
- Gifts & Donations
- Miscellaneous

Example of Revenue Components

2017-2018 Budget

\$225,181,606



WAPPINGERS

Central School District

SUPERINTENDENT FORUM A BUDGET CONVERSATION

THANK YOU
FOR YOUR CONTINUED
SUPPORT

Are you interested in learning more about the budget process?

All community members are invited to review these presentations on our [website](#).

