



WAPPINGERS
CENTRAL SCHOOL DISTRICT

Empower
Challenge
Grow

Superintendent's Forum - A Budget Conversation

November 13, 2017

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?

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

Budget Calendar

What is it?

A budget calendar includes all dates required for:

- Submission of information from building and district-level administrators and departments
- Presentations to the Board of Education and the community
- NYS mandated hearing and meeting dates

This calendar was provided to the Board of Education for review and approval at the October 30, 2017 meeting.

The 2018-2019 approved budget calendar can be found on the District's website - www.wappingersschools.org

Budget Calendar

The annual budget process begins with the approval of the Budget Calendar.

The budget calendar is brought to the Board of Education with the approval of the budget calendar in late October / early November and ends when the annual budget is approved by the voters in May.

It is a long and steady process for the administration, the Board of Education, and the community.

How can WCSD help to make this a community process?

We understand that the budget document, financial terms, and acronyms used during the budget process does not reflect every day language used by many of us.

What can WCSD do to help?

A list of frequently used *Financial and Budget Terms* has been developed to bridge the gap and have a more fluent conversation with the Board of Education and the community.

This is updated annually and can be found on the District's website.

Available at www.wappingersschools.org

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Help WCSD build the 2018-2019 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 twice a year (November & February)

budget@wcsdny.org

E-mail us with questions, concerns & feedback!
The e-mail is ready, steady, GO!

wappingersschools.org

Check out our website!

2018-2019 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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Benefits

Health Insurance, Social Security, Workers Compensation

Transportation

Instruction

Student Programs

General Support

Facilities, Personnel, Business, General Insurance

The Expense Components of a School Budget

Benefits

Administrative, Capital & Program

Transportation

Program

Instruction

Program

General Support

Administrative & Capital

NYS annual reporting format for
school expenses

Administrative Component

General Support & Benefits

Capital Component

General Support & Benefits

Program Component

Instruction, Transportation & Benefits

NYS reporting for
School Budgets

As required by NYS – reporting for expenses is different than reporting the budget. WCSD shows the annual budget in both formats.

State Aid

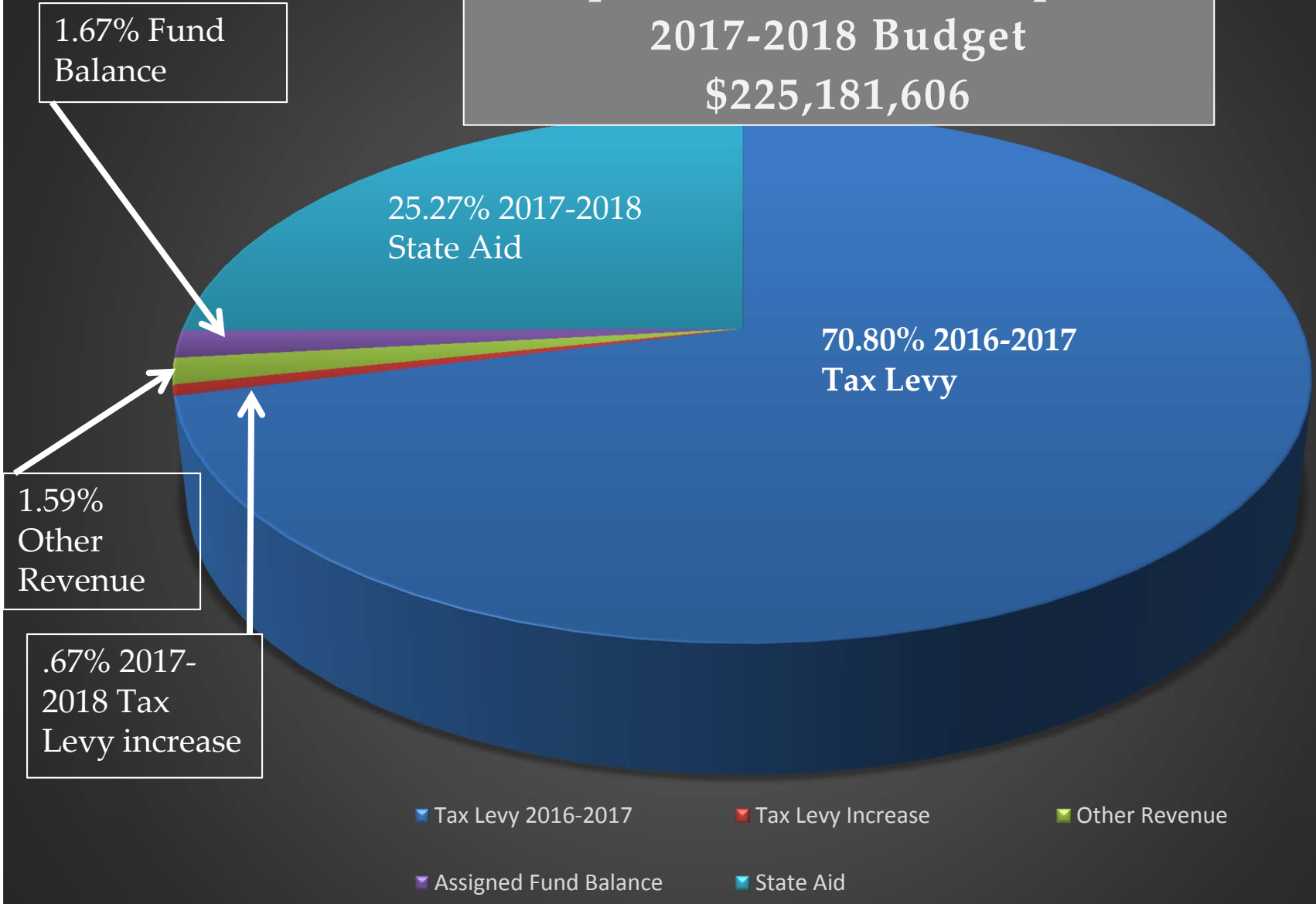
Federal Aid

Property Taxes

Miscellaneous

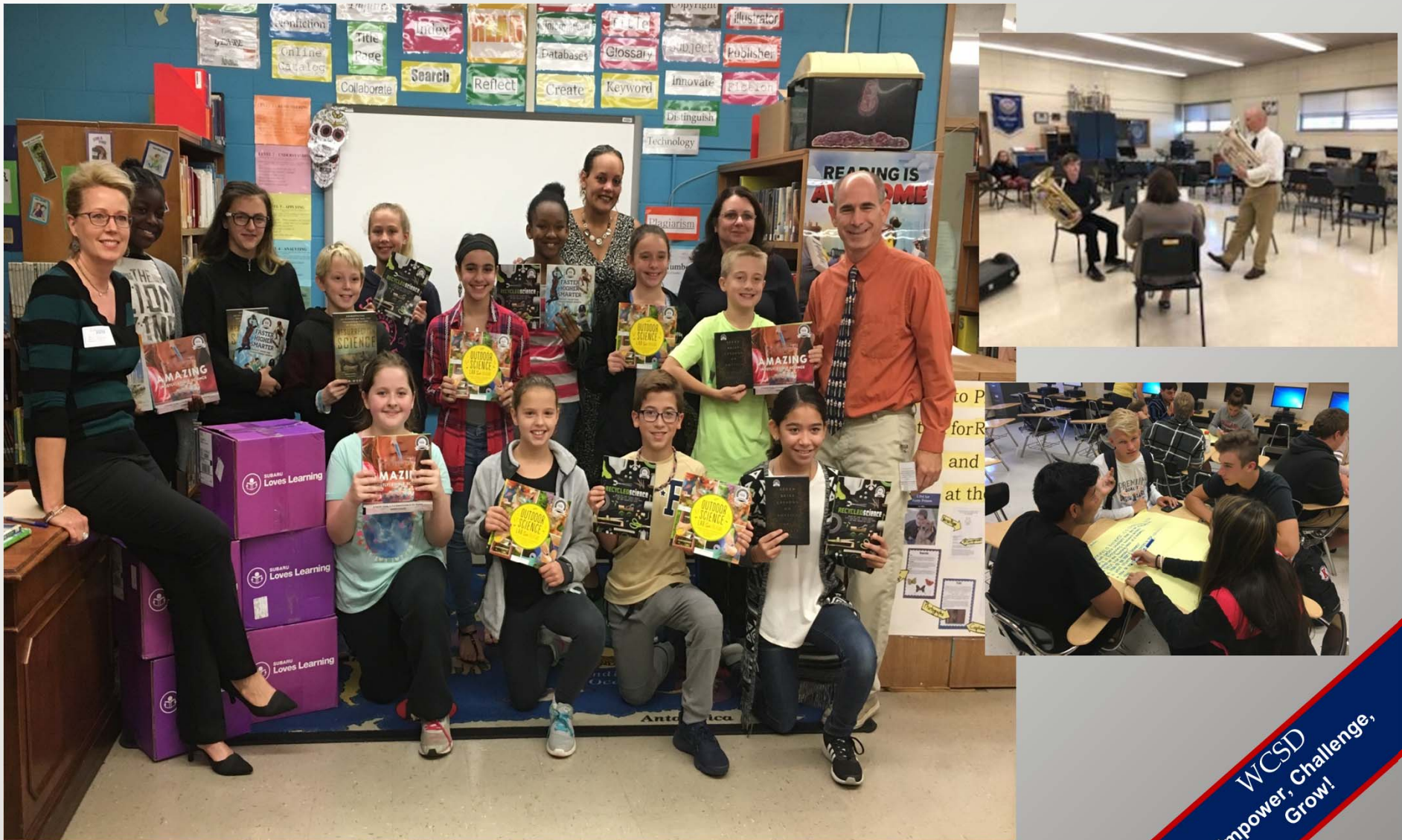
The Revenue Components
of a School Budget

Example of Revenue Components 2017-2018 Budget \$225,181,606



- Tax Levy 2016-2017
- Tax Levy Increase
- Other Revenue
- Assigned Fund Balance
- State Aid

What does a budget allow WCSD to provide?



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What does a budget allow WCSD to provide?



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What does a budget allow WCSD to provide?



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How do all of the pieces get compiled to achieve providing for the educational needs of students while maintaining compliance with NYS?

- ❖ Building and district-level administrators create budgetary requests for submission
 - These requests include staffing, supplies and materials, equipment, new curriculum proposals, and in-service requests
- ❖ The administration uses estimates for costs that have yet to be finalized
 - Examples include health insurance, retirement systems, energy costs, etc.
 - For example, the District's health insurance rates are not finalized until March. An estimate is used for the period from November to March for discussion purposes. Once finalized, the budget is updated accordingly.

How do all of the pieces get compiled to achieve providing for the educational needs of students while maintaining compliance with NYS?

- ❖ The administration uses estimates for revenues that have yet to be finalized
 - A prime example is NYS Aid - the Governor's proposed NYS budget is normally released in January. From November to January an estimate is used. An update is done in January, as applicable, to reflect any change in the estimate being used. The deadline for a NYS budget is April 1. IF the budget is passed into Law, the NYS Aid amount will be finalized for the District's budget.
- ❖ Forums to gather data and opportunities for feedback
- ❖ Provides an opportunity for the BOE & community to ask questions
- ❖ An interactive process for the BOE

WAPPINGERS

Central School District

SUPERINTENDENT FORUM A BUDGET CONVERSATION

FEBRUARY 5, 2018

RCK CAFETERIA

Are you interested in learning more about the budget process?

All community members are invited to attend

a 60-minute session focused on:

- State Aid
- Reimbursable Aids
- Tax Cap Overview

All are Welcome!

