

# Wappingers Central School District

## 2023-2024 Preliminary Budget Presentation #2

February 27, 2023

*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.*

*Empower, Challenge, Grow!*



*Moving Forward Together*

# Wappingers Central School District

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*Richard Zipp*, Assistant Superintendent for Student Support Services and Accessible Education

*Renee Harris*, Director of Human Resources

*Ronald Broas*, Director of Facilities and Operations

*Alberta Pedro*, District Clerk and Secretary to the Superintendent

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# Key Words in the Budget Process

- The *Budget* is the District's spending. It balances revenues and expenses.
- The *Tax Levy* is the amount received in property taxes.
- *State Aid* is the amount received from fiscal year 2023 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.

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# 2023-2024 Budget & The Current Educational Climate

- New York State (NYS) budget deadline of April 1, 2023 for aid finalization.
- Balance health and wellness supports for WCSD students and staff continuing to personalize the educational experience by maintaining staffing levels and educational opportunities in challenging times.
- Maintain our current educational program by supporting academic supports, academic enrichment opportunities, extra-curricular activities, as well as professional development for staff.

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# 2023-2024 Budget – What we know so far...

Consumer Price Index (CPI) is 8.0%

- Since the CPI exceeds 2%, the District will utilize 2% in the tax cap formula.
- Completion of the tax cap calculation has resulted in a 2.05% maximum allowable tax levy increase.
- Currently, the District has balanced the 2023-2024 budget using a tax levy increase of 1.85%.  
This is .20% less than the allowable tax levy increase.

New York State (NYS) Governor's Executive Budget Proposal:

- Includes the re-instatement of the Foundation Aid formula.
- Universal Pre-K (UPK) funding remains stable in this proposal.
- Currently, the District is budgeting using the full Governor's Executive Budget Proposal.

*Stay tuned for NYS budget updates at the April 11<sup>th</sup> WCSD BOE meeting.*

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# 2023-2024 Budget – Factors and Challenges

## Special Education

- Increased classification and need for services starting in 20-21 going forward.

## Instructional Program

- Supporting the educational needs of all students.
- Enrollment – fluctuation in elementary and secondary.

## Student Health and Wellness

- Awareness and strategies to support students and staff.

## Tax Cap

- Balancing a budget within tax cap parameters (i.e.: piercing the tax cap, tax rates below the tax cap).
- Mindful of taxpayers and community at large.

## State Aid

- Developing projected budgets based on preliminary projections that are historically finalized in the spring.
- Foundation Aid – Why the change? Review NYS calculation for CPI, change in District's wealth.

## Federal Funds

- Federal allocation for non budgeted pandemic related expenses July 2020 through September 2024.
- Change in pupil enrollment and NYS reporting.

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# 2023-2024 Budget - Currently in Process

- Developing projected budgets based on feedback from vendors, departmental historical data and municipal input.
- Utilizing forecast and planning tools for information not yet finalized for 2023-2024.
  - Debt service rates, Health insurance contribution rates, NYS retirement system rate of returns, Consumer Price Index.
- Board of Education budgetary requests for additions to the 2023-2024 budget based on goals.
- Offices' and schools' initial local proposals and requests under review with Senior Staff Administration to maintain high-quality student-centered programs and highly-qualified staff.
- Governance and decision making to a final recommended budget.

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# WCSD Builds a *Preliminary Balanced Budget*

- ✓ Salaries
- ✓ Contractual
- ✓ Supplies
- ✓ BOCES
- ✓ Benefits

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# WCSD 2023-2024 Preliminary Budget

## *Below the Tax Cap*



TAX LEVY		BUDGET	
2022-2023 Approved Tax Levy	\$181,192,000	2022-2023 Approved Budget	\$265,714,022
2023-2024 Proposed Tax Levy	\$184,553,000	2023-2024 Proposed Budget	\$285,718,463
Levy to Levy \$	\$3,361,000	Budget to Budget \$	\$20,004,441
Levy to Levy %	1.85%	Budget to Budget %	7.53%

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# Upcoming Budget Presentations

- ✓ 11/7/22 Superintendent's Forum "The Budget Process" - Part 1
- ✓ 2/13/23 2023-24 Preliminary Budget Presentation #1
- ✓ 2/21/23 Superintendent's Forum "The Budget Process" - Part 2 *(English & Spanish)*
- 2/27/23 2023-24 Preliminary Budget Presentation #2
- 2/27/23 2023-24 Vehicle Replacement Plan Presentation
- 3/27/23 2023-24 Superintendent's Recommended Budget Presentation #1
- 4/11/23 State Aid Update & Superintendent's Recommended Budget #2
- 4/17/23 2023-24 Budget Adoption
- 5/8/23 Community Forum – State Mandated Public Hearing on the Budget

**May 16, 2023 - Budget Vote**

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*Thank you to the WCSD community.*

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