

WAPPINGERS CENTRAL SCHOOL DISTRICT

Transportation & Undistributed Departmental Budget Requests 2018-2019

Board of Education Meeting
February 5, 2018

Jose Carrion, Superintendent of Schools
Kristen Crandall, Assistant Superintendent for
Finance & Business Development

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.

Alignment Based on Evidence, Analysis, Data, and Collaboration to Build a Budget

WCSD Alignment

- WCSD Mission and Core Values
- Board of Education Goals
- Strategic Plan
- Administration Goals
 - Student-centered programs and opportunities
 - Superintendent Forums related to the Budget
 - Superintendent Talks with HS students
 - Conversations with WCSD community
 - Continued collaborative work with offices and schools

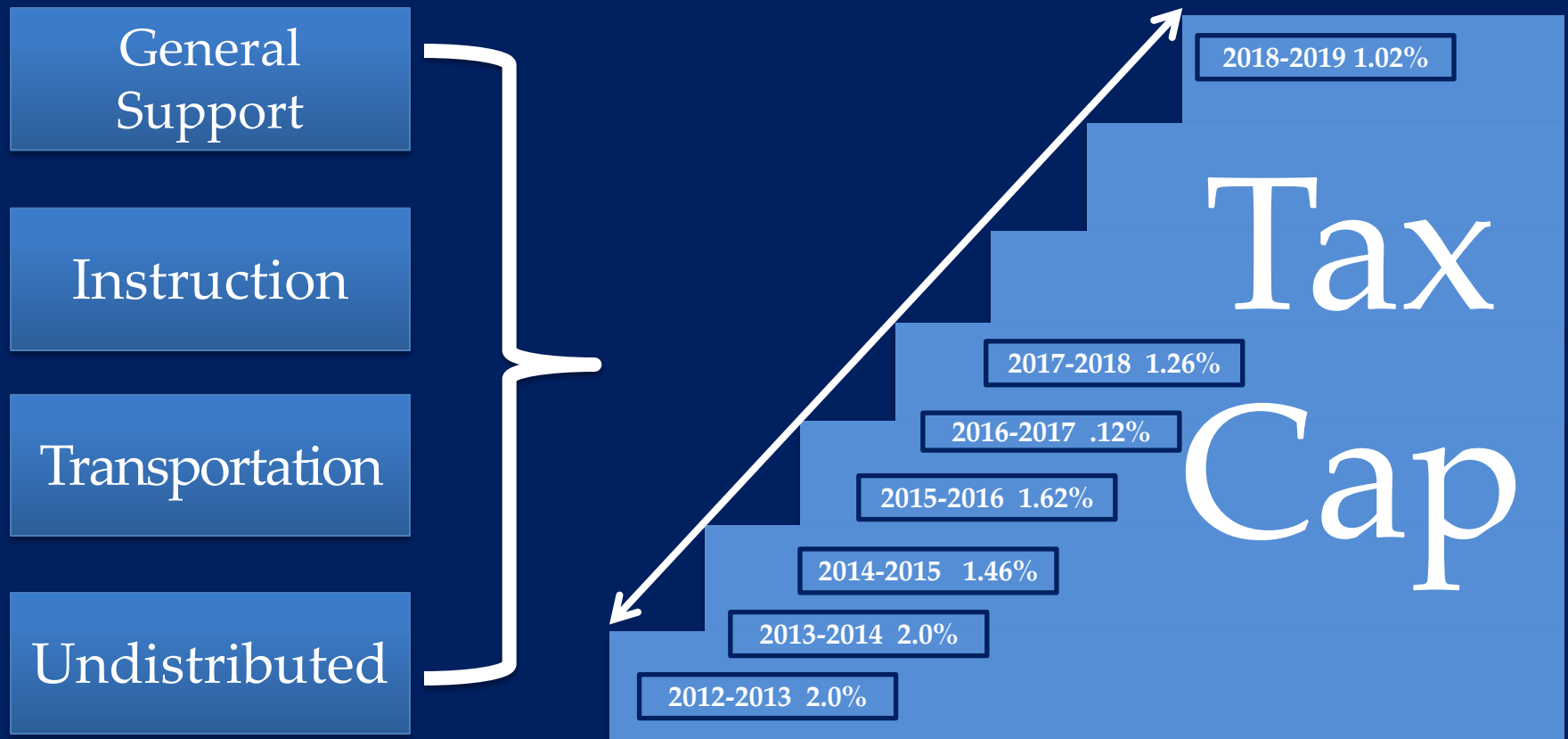
Factors & Challenges Managed During the Budget Process

- 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
- Education Law 3012(d)
 - Annual Professional Performance Review (APPR)
- Unfunded Mandates
 - Federal & State
 - NYS Education Department
 - Local

Factors & Challenges Managed During the Budget Process

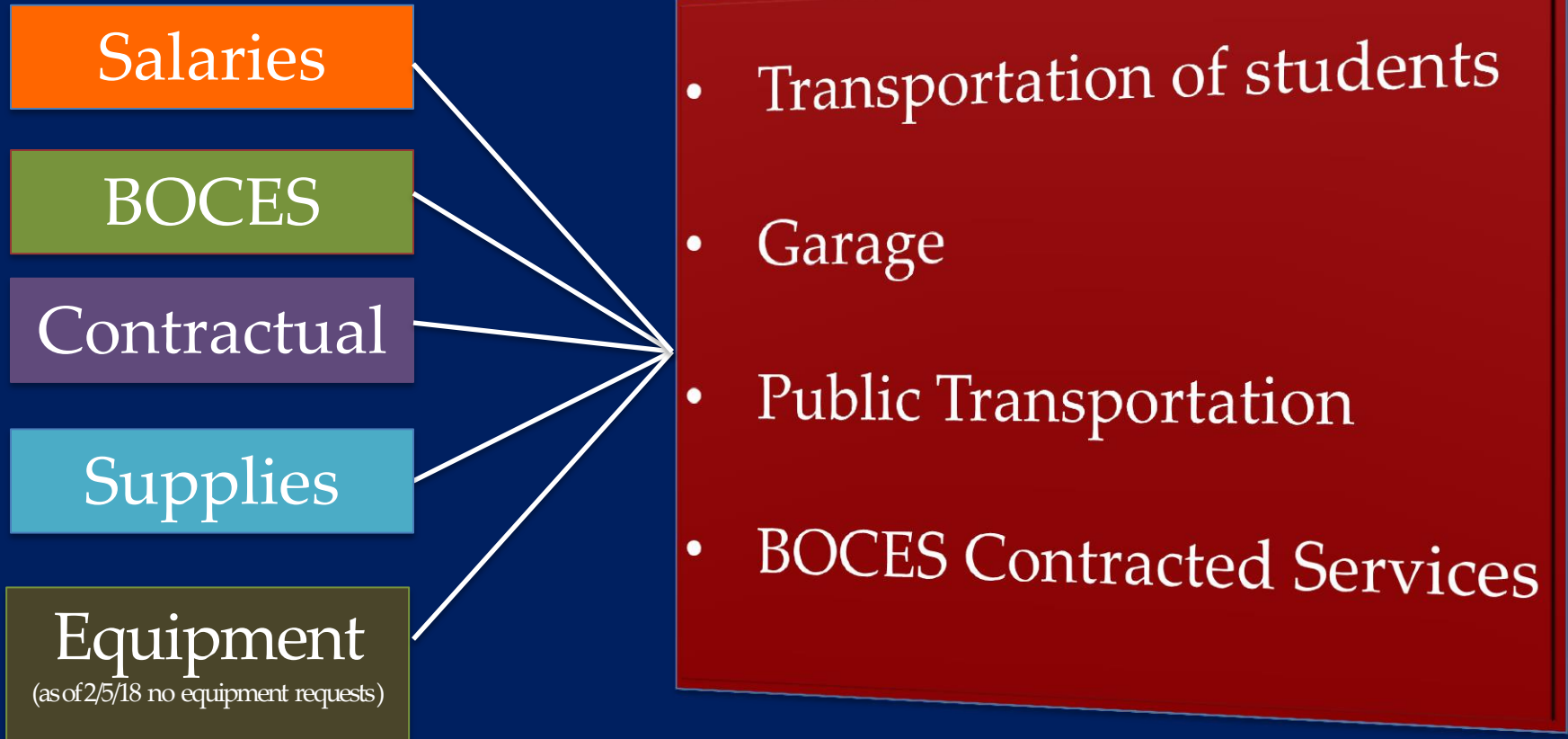
- Use of Estimates
 - Developing projected budgets based on feedback from vendors and departmental historical data
- Stability of Economic Markets
 - i.e.: debt service rates, health insurance contribution rates, NYS retirement system rate of returns
- Board of Education
 - Compiling feedback and deciphering what gets included in a budget
- Administrative
 - Offices and schools initial local proposals and requests – maintaining highly qualified student-centered programs

Building a Budget within Tax Cap Parameters

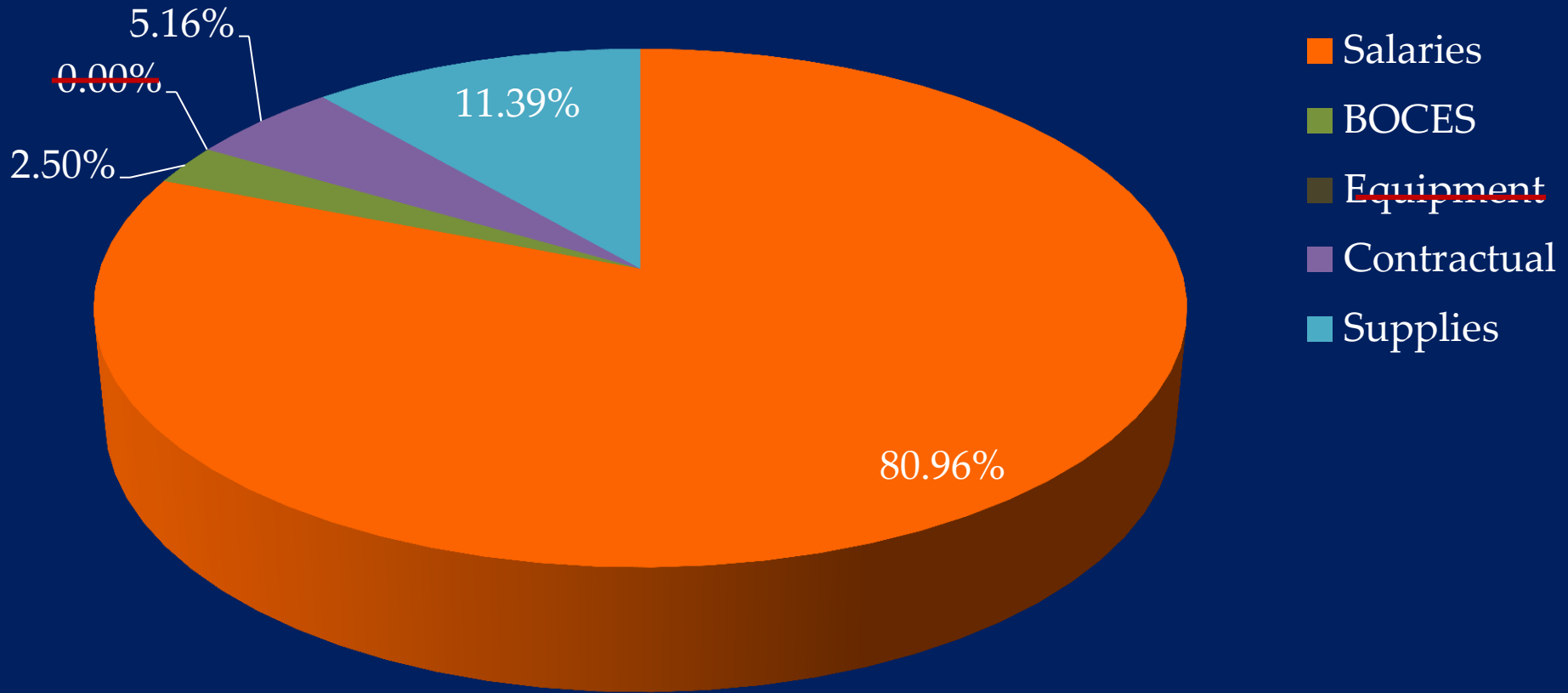


Composition of Transportation

(expenses related to *programmatic* items)



Total Composition of 2018-2019 Transportation



Transportation Budget for 2018-2019

- Continued refinement of current routing system of two tier transportation to find potential additional savings
- Fill all vacant positions with qualified staff
- Random drug and alcohol testing per NYS Commissioner Regulation Part 6
- *(programmatic expense mandated by NYS)*

2018-2019 Budget Document

Pages 1-2 for details

All information provided herein is projected and recommended until approved by the BOE on 4/16/18.

Transportation Summary of Changes 2017-2018→2018-2019

Total Component Change **(\$ 204,092)**

Salaries per contract \$141,127

BOCES (\$ 5,072)

Increase 3% ESTIMATED on actual

Supplies (\$390,344)

Cameras purchased in 2017-2018

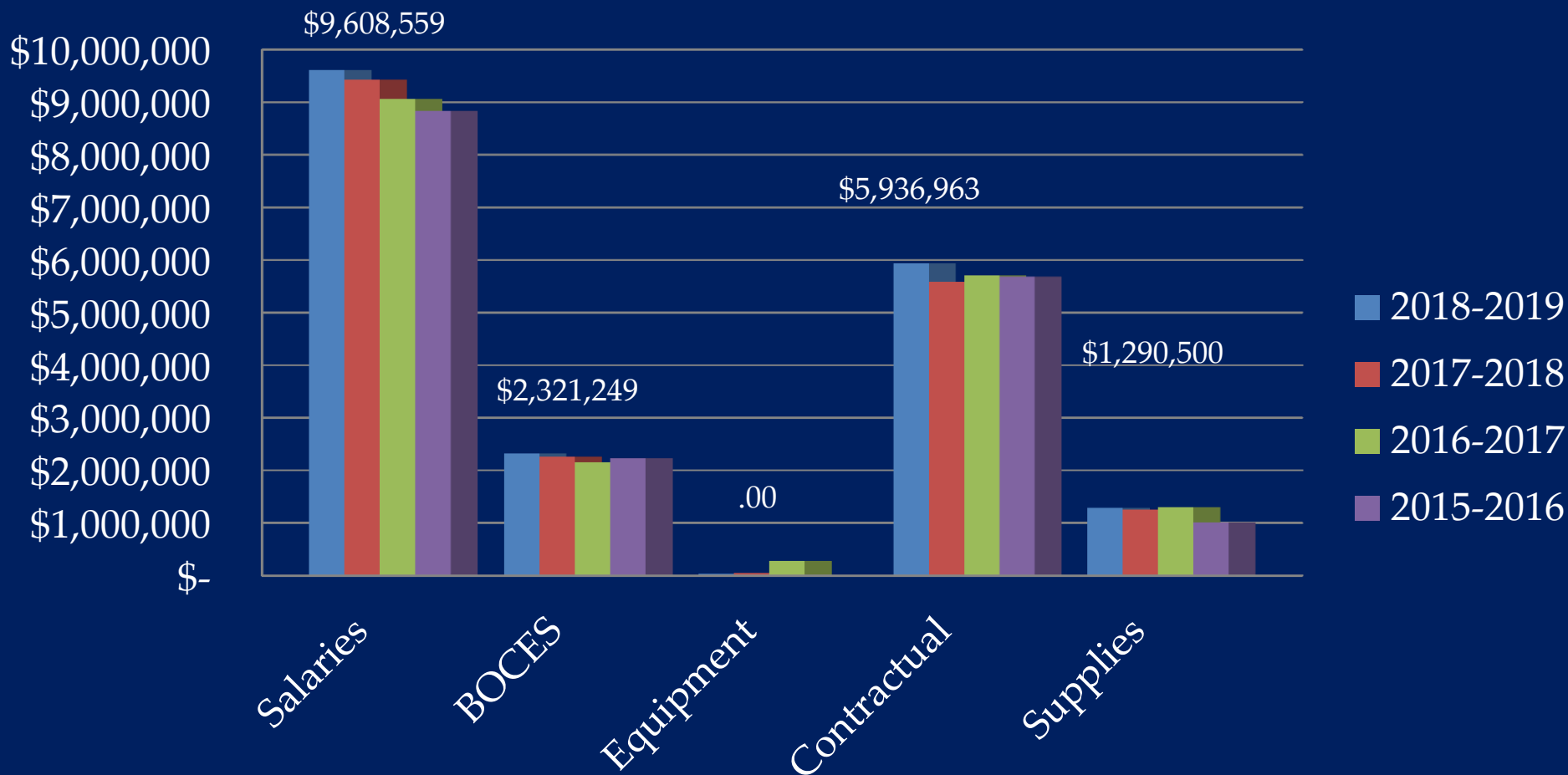
General Liability Insurance \$ 6,552

Total Transportation Component Multi Year Analysis

	2016-2017	2017-2018	2018-2019
First Draft Transportation	\$12,982,727	\$13,121,514	\$12,896,913 2/5/18 Presentation
Approved Transportation	\$13,407,529	\$13,101,005	To Be Determined (TBD)
First Draft Change by Percentage		1.07%	(1.71%)
Approved Budget Change by Percentage		(2.29%)	TBD

Transportation 2015-2016 to 2018-2019

Budget to Budget Analysis



Composition of Undistributed (expenses related to *programmatic* items)

NYS ERS

NYS TRS

FICA

Workers Comp

Health Insurance

Welfare Trust, etc

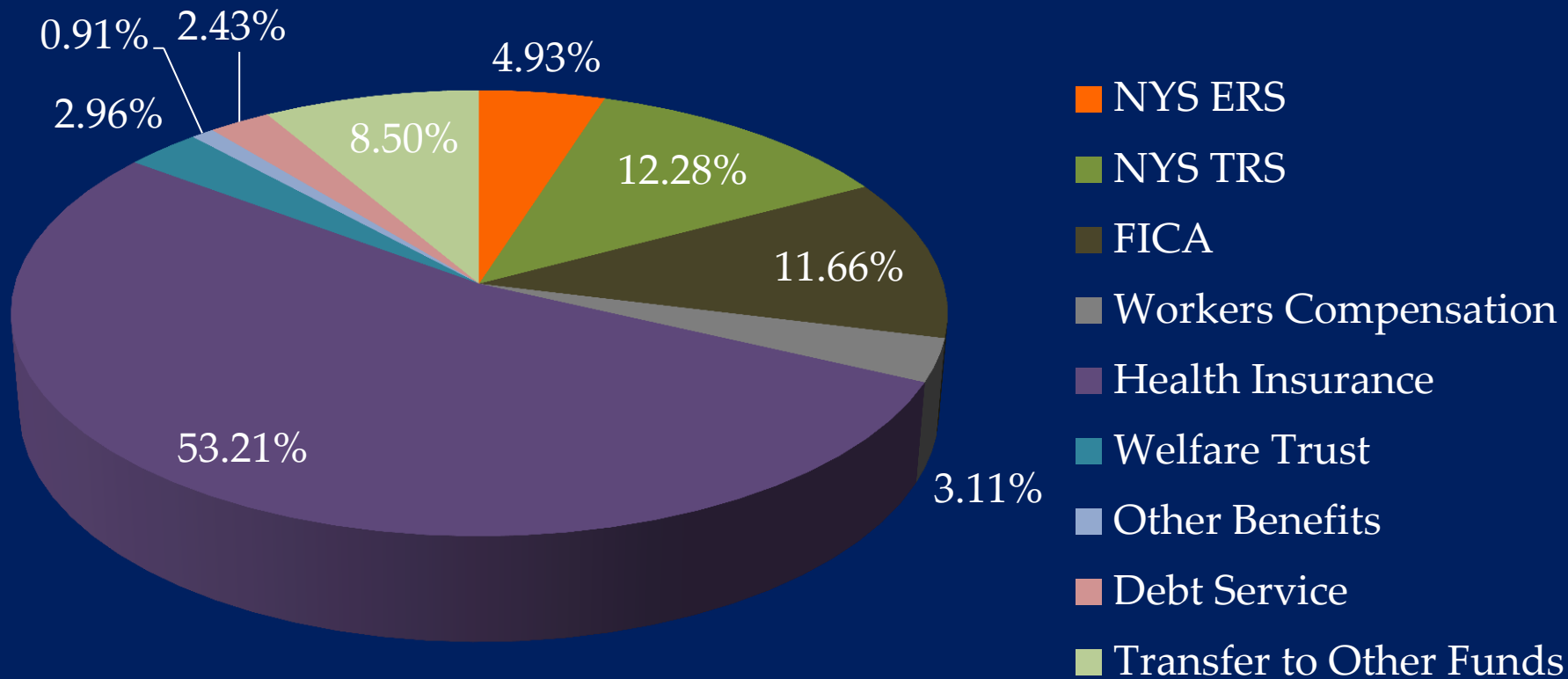
- Liability Withholding (required)
- Employee Benefits
- Budgetary Transfers

NYS ERS – New York State Employee’s Retirement System

NYS TRS – New York State Teacher’s Retirement System

FICA – Federal Insurance Contributions Act
Social Security & Medicare (7.65%)

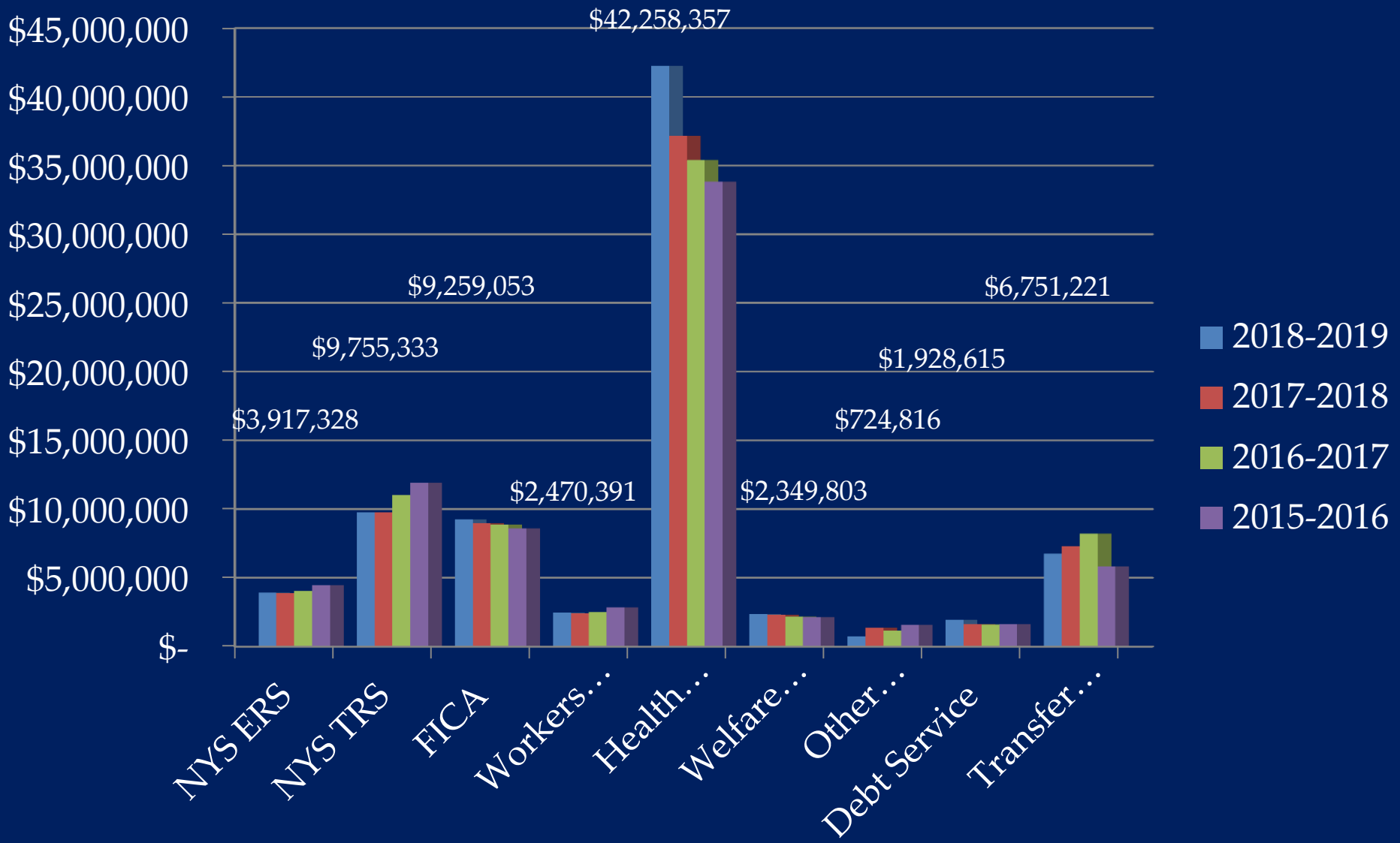
Total Composition of 2018-2019 Undistributed



Undistributed Summary of Changes 2017-2018 → 2018-2019

Total Component Change	\$3,936,419
NYS Teacher's Retirement System	\$ 619,980
FICA	\$ 258,690
Health Insurance <i>Increase 15% ESTIMATED on actual</i>	\$3,485,765
Retirement Longevity	(\$ 280,984)
Debt Service	\$ 310,115
Transfers to Other Funds	(\$ 543,779)

Undistributed 2015-2016 to 2018-2019



Total Undistributed Component Multi Year Analysis

	2016-2017	2017-2018	2018-2019
First Draft Undistributed	\$75,079,511	\$74,749,123	\$79,414,917 2/5/18 Presentation
Approved Undistributed	\$74,964,120	\$75,478,498	TBD
First Draft Change by Percentage		(.44%)	6.24%
Approved Change by Percentage		.69%	TBD

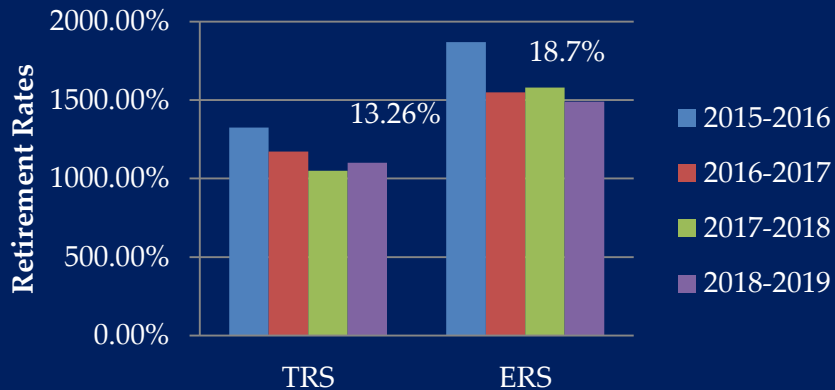
Budget Process

NYS TRS & ERS 2018-2019

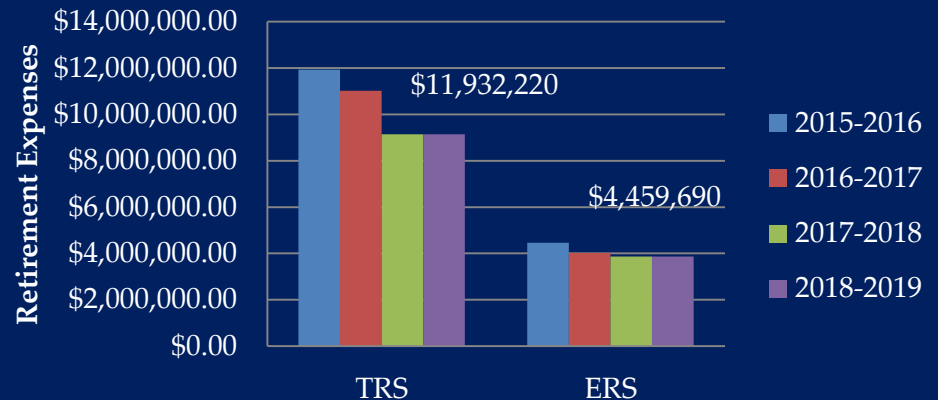
Undistributed 2018-2019 BOCES budget \$79,414,917
 NYS TRS & ERS comprise 17.22% of this component

The District has received ESTIMATED 2018-2019 rates from NYS
 TRS 11.0% ERS 14.9%
 These rates reflect small differences from 2017-2018

NYS Retirement System rates



NYS Retirement System expenses



As noted above the NYS Retirement System rates and General Fund budgeted expenses, even with rising personnel contractual costs, have remained relatively stable.

Budget Process 2018-2019

- Questions, Comments, and Feedback
budget@wcsdny.org
- Resources, Presentations and Reports posted to BOE section of website
- Frequently Asked Questions posted to website within 2 business days
- Use long-term plan to develop discussion points for administration and BOE
- Continued work on refining estimates and confirming data
- Evaluate BOE feedback for use in budget formulation

Budget Process 2018-2019

- 11/13/17 Superintendent's Forum - A Budget Conversation
- 11/13/17 Budget Calendar presentation & approval
- 2/5/18 Superintendent's Forum - A Budget Conversation
- 2/5/18 Transportation & Undistributed budget presentation

Upcoming Public Meetings

- 3/12/18 Superintendent's Budget Presentation & Vehicle Replacement Plan
- 4/9/18 WCSD Board of Education budget hearing
- 4/16/18 Board of Education budget to be approved
- 5/7/18 NYS mandated budget hearing
- 5/15/18 Budget Vote

Thank you for your time!
WCSD *Empower, Challenge, Grow!*