



MARCH 16, 2023

Washingtonville Central  
School District

2023-2024  
Non-Instructional  
Budget Presentation



## Budget Timeline

March 16	Presentation #1 Non-Instructional Budget
March 23	Presentation #2 Instructional Budget
April 13	Presentation #3 Revenue
April 20	Budget Adoption
May 4	Budget Hearing
May 16	Budget Vote



**Washingtonville**  
CENTRAL SCHOOL DISTRICT

## **2023-24 Budget Goal**

**Balance the budget while  
maintaining student instructional and  
extracurricular programs that supports  
our children and the community.**



## FISCAL CHALLENGES

- National and State political and economic landscape
  - Inflation, interest rate environment
- Stimulus Funds Ending
- Tax levy cap formula- CPI limit does not reflect economic reality
  - i.e. wage growth, utility cost, transportation costs
- Contractual Obligations
  - Increase in Pension Contributions
  - Health Insurance Costs
  - BOCES Fees/BOCES Capital Project
- Changes in enrollment and student needs
  - Special Education needs
  - Out of District Tuition
  - New Enrollment
  - Least Restrictive Environment
  - English Language Learners
- Technology Upgrades for 1:1 Devices
- Historical Use of Fund Balance
- Governmental Mandates without Funding



## YEAR TO YEAR BUDGET VARIANCES

Without any new initiatives, the following budget variances will occur:

- Salaries
- Facilities
  - Equipment needs
  - Ongoing maintenance
- BOCES
  - Cost of Services
  - Administrative Charge
  - Capital Project
- Technology Infrastructure  
Equipment/Bandwidth
- Special Education tuitions to meet  
needs of student population
- Insurance costs
- Transportation
- Debt Service – per actual schedule of  
amounts due



## 2023-24 BUDGET PARAMETERS

- ❑ ~~Under The Property Tax Levy Cap, Our Tax Levy Has A Ceiling~~
- ❑ Our State Aid Is Defined To Us By The State

Based on the above parameters, our revenue has limitations and dictates what we can spend – not the other way around.

- ❑ ~~As The Budget Must Balance, Expenditures Cannot Exceed Revenues~~
- ❑ The District Has Historically Been Appropriating Fund Balance To Balance The Budget As Opposed To Using The Allowable Tax Levy Limit
- ❑ Appropriated Fund Balance Is Only Available If The Prior Year Has A Surplus Of Revenue Over Expenditures
- ❑ Using A “One Shot” Revenue Such As Appropriate Fund Balance and Stimulus Funding To Offset Operational Costs Are Factors That Leads To Fiscal Stress As Defined By The NYS Comptroller

Expenditures

Budget

Revenues





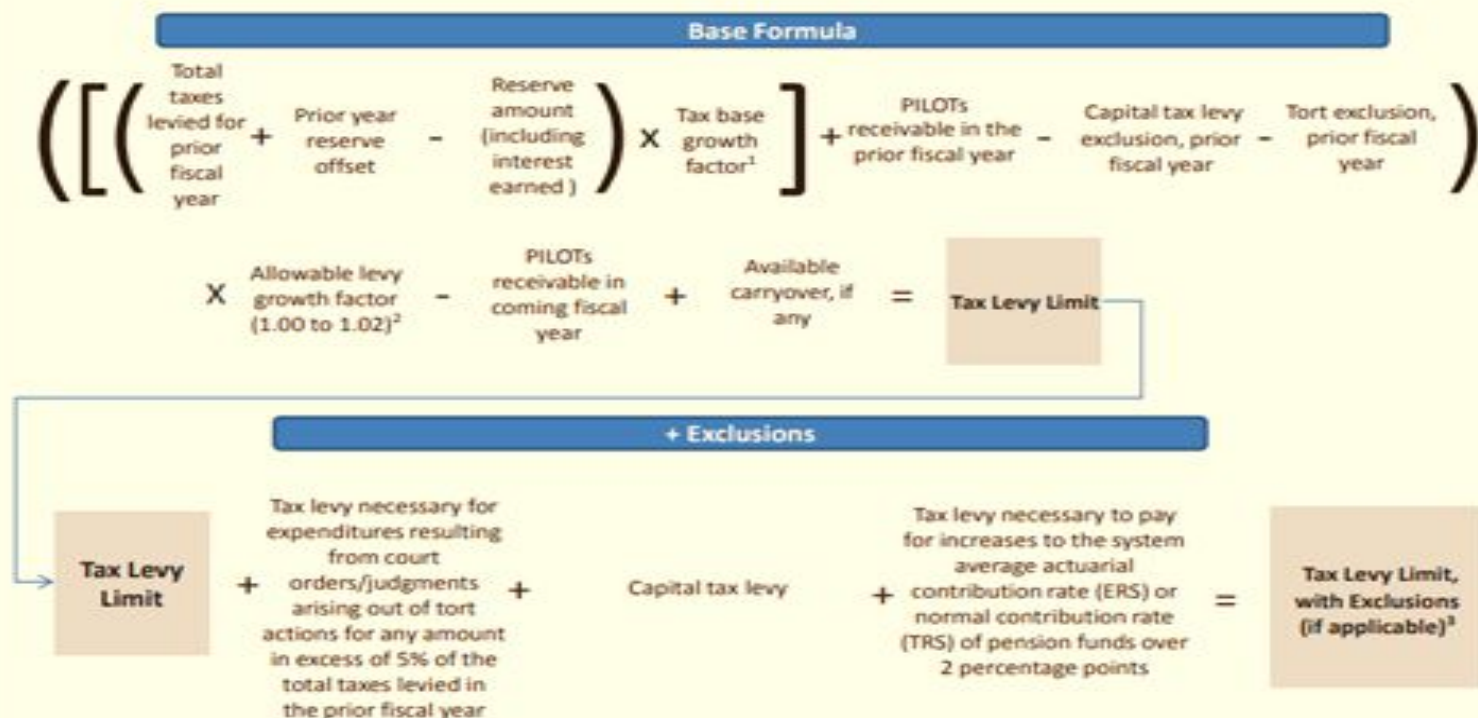


## 2023-24 Budget – Tax Cap Calculation

- Often referred to as 2% Tax Cap because one component of the calculation is limited to lesser of CPI or 2%
- CPI is only one factor in a multi-step calculation: Inflation factor for 2023-2024 June 30, 2023 was 8% but CPI is capped at 2%
- Another factor is the Tax Base Growth Factor. This year is just under 1% at .91%
- The Tax Cap Calculation is a series of calculations created by SED and OSC that includes exclusions for PILOTS (Payment in Lieu of Taxes), Tort Actions, Capital Expenditures and Retirement rate increases greater than 2%



## Formula for Determining Tax Levy Limit: School Districts



<sup>1</sup> Tax base growth factor: Based on Tax and Finance determination of "quantity change," such as new construction, newly taxable status of existing property, or measurable improvements to taxable property within the boundaries of the local government or school district.

<sup>2</sup> Allowable levy growth factor: Lesser of 1.02 or inflation factor (percent change in CPI for the 12 month period ending 6 months before the start of the coming fiscal year over the prior 12-month period), but never lower than 1.00.

<sup>3</sup> If school districts propose to exceed this, they must get 60% voter approval for an override.





# Washingtonville

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## 2023-24 PROPERTY TAX LEVY CAP

PRIOR YEAR TAX LEVY (2022-23)		61,876,473
TAX BASE GROWTH FACTOR	X	<u>1.0091</u>
		62,439,549
PRIOR YEAR PILOTS	+	57,286
PRIOR YEAR EXEMPTIONS	-	<u>(1,733,548)</u>
ADJUSTED PRIOR YEAR TAX LEVY		60,763,287
ALLOWABLE TAX LEVY GROWTH FACTOR (LESSER OF 2% OR CPI)	X	<u>1.02</u>
		61,978,553
PILOTS IN CURRENT YEAR (2023-24)	-	(67,932)
AVAILABLE CARRYOVER (IF ANY)		0
EXEMPTIONS IN CURRENT YEAR (2023-24)	+	<u>1,730,667</u>
2023-24 PROJECTED MAXIMUM ALLOWABLE TAX LEVY		<u>63,641,288</u>
% INCREASE		2.85%
\$ INCREASE		1,764,815



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# 2023-2024 NON-INSTRUCTIONAL BUDGET



## 2023-2024 Non-Instructional Budget by Function

- Board of Education
- Central Administration
- Finance
- Staff
  - Legal
  - Personnel
  - Records Management
  - Public Information
- Central Services
  - Operations and Maintenance
  - Central Printing
  - Non-Instructional Technology
- Special Items
  - Insurance
  - School Association Dues
  - Judgements & Claims
  - Tax Refunds – Prior Years
  - BOCES Admin, Capital & Rent
- Pupil Transportation
- Undistributed
  - Employee Benefits
  - Debt Service
  - Inter-fund Transfers

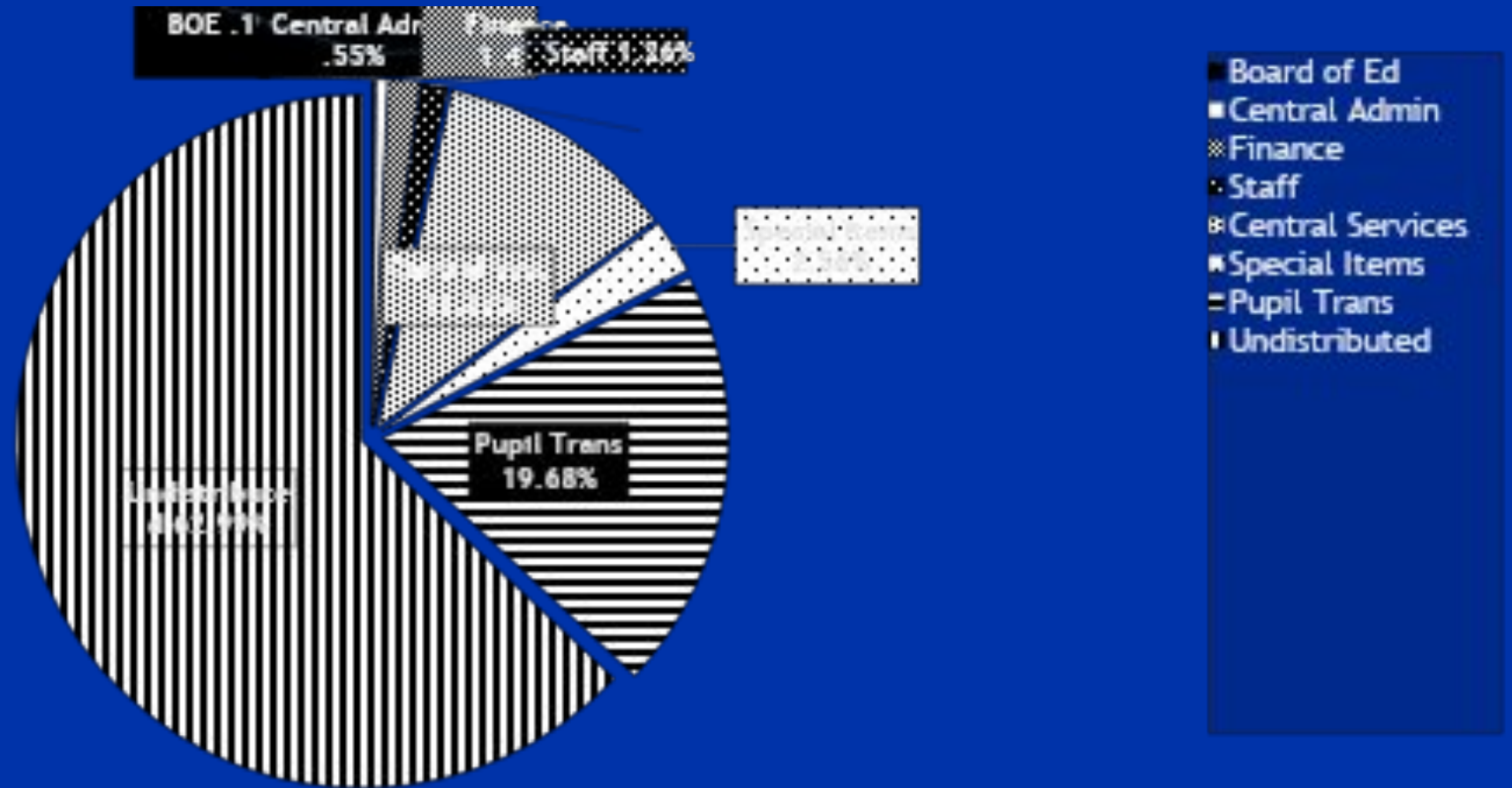


## 2023-2024 Projected Non-Instructional Budget by Function

Budget Section	2022-23 Budget	2023-24 Proposed	\$ Change	% Change
Board of Education	\$89,220	\$117,796	\$28,576	32.03%
Central Admin	\$335,288	\$343,420	\$8,132	2.43%
Finance	\$808,273	\$909,495	\$101,222	12.52%
Staff	\$816,569	\$792,866	(\$23,703)	-2.90%
Central Services	\$6,865,678	\$7,101,702	\$236,024	3.44%
Special Items	\$1,141,569	\$1,608,230	\$466,661	40.88%
Pupil Transportation	\$11,802,989	\$12,351,098	\$548,109	4.64%
Undistributed	\$37,152,717	\$39,535,324	\$2,382,607	6.41%
Total	\$59,012,303	\$62,759,931	\$3,747,628	6.35%



## Distribution of Proposed 2023-24 Non-Instructional Budget by Function







## Object Codes Used in the Non-Instructional Budget

### ▣ Salaries

- ▣ .150 – Instructional Salaries (TRS)
- ▣ .160 – Non-Instructional Salaries (ERS)

### ▣ .200 – Equipment

### ▣ .400 – Contractual

- ▣ .476 – Travel and Conference
- ▣ .479 – Dues and Fees

### ▣ .450 – Supplies

### ▣ .490 – BOCES

### ▣ Other

- ▣ .800 – Benefits
- ▣ .970 – Debt Service
- ▣ .990 – Inter-Fund Transfers



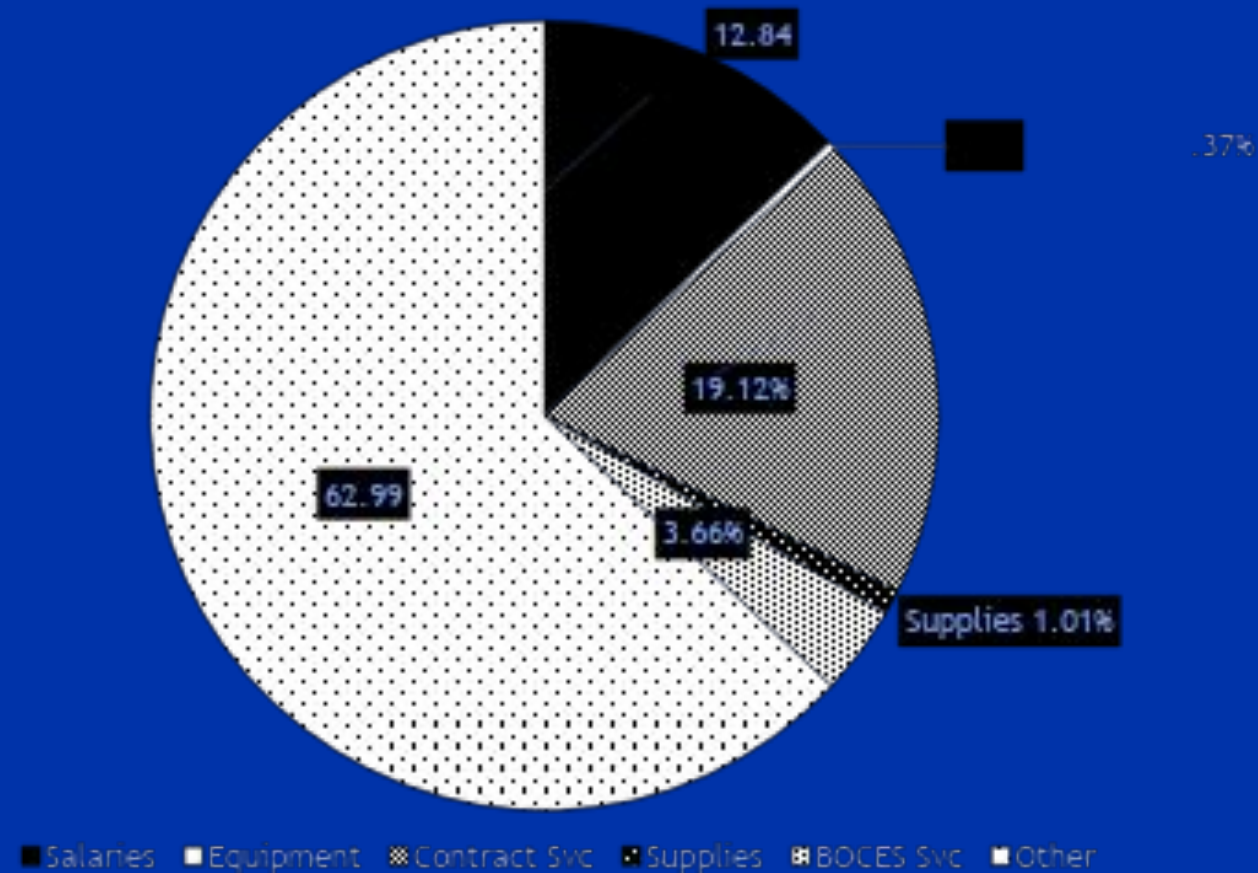


## Budget Summary by Object Codes

Item	2022-23 Budget	2023-24 Proposed	\$ Change	% Change
Salaries	\$7,503,056	\$8,060,883	\$557,827	7.43%
Equipment	\$949,318	\$234,985	(\$714,333)	-75.25%
Contract Services	\$9,527,221	\$11,999,207	\$2,471,986	25.95%
Supplies	\$559,405	\$631,300	\$71,895	12.85%
BOCES Services	\$3,320,586	\$2,298,232	(\$1,022,354)	-30.79%
Other	\$37,152,717	\$39,535,324	\$2,382,607	6.41%
Total	\$59,012,303	\$62,759,931	\$3,747,628	6.35%



# Distribution of Object Codes





## Summary of Major Changes

- **Salaries and Benefits**
  - **Contractual Increases**
  - **Coronavirus Response and Relief Supplemental Appropriations Act expires**
- **Out of district tuition and BOCES programs**
- **Security**
- **Transportation**
  - **Contracted transportation**
  - **Purchase of buses (Separate Proposition)**
- **BOCES Capital Project**
- **Transfer to Capital for Building Infrastructure**



## **BUS PROPOSITION**

**Nine (9) - 72 Passenger School Buses - \$1,473,000**

- ▣ **A Fleet Replacement Plan Is Safest, Most Cost Effective And Most Predictable Way To Budget**
- ▣ **Bus Purchases On A Rotational Schedule Create:**
  - ▣ **Steady State Aid Reimbursement Streams- 72% Aid Ratio**
  - ▣ **Predictable Equipment Costs**
  - ▣ **Reduced Parts Inventory**
  - ▣ **Reduced Repair Costs**
  - ▣ **Newer, Safer Equipment**



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# Questions?

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