



APRIL 13, 2023

**Washingtonville Central
School District
2023-2024 Revenue
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



2023-24 State Budget Highlights

- The New York State budget has not passed – State aid is an estimate based on the Governor's proposal.
- A Foundation Aid Set Aside is proposed by the Governor, the Legislators are not in favor of a set aside.
- This means the 2023-2024 Budget will need to be adjusted for the Board of Education adoption on April 20, 2023.
- Foundation Aid – Final phase in
- Federal Aid – American Rescue Plan (year 3 of 3)
- Federal Aid – Coronavirus Response and Relief Supplemental Appropriations Act expires September 30, 2023



Sources of Revenue

LOCAL SOURCES – Taxes, Lieu of Tax, Penalties

CHARGES FOR SERVICES – Tuition, Special Ed Pre K Evaluations

USE OF MONEY & PROPERTY – Interest, Building Use Fees

SALE OF PROPERTY/COMP FOR LOSS - Sale of Equipment, Insurance Recovery

MISCELLANEOUS – Refund of Prior Year Expense (BOCES) (E-Rate)

**STATE AID – Foundation, Excess Cost, BOCES, Building, Transportation,
Hardware, Software, Library Materials, Textbook**

FEDERAL AID – JROTC, Medicaid

OTHER – Inter-fund Transfers

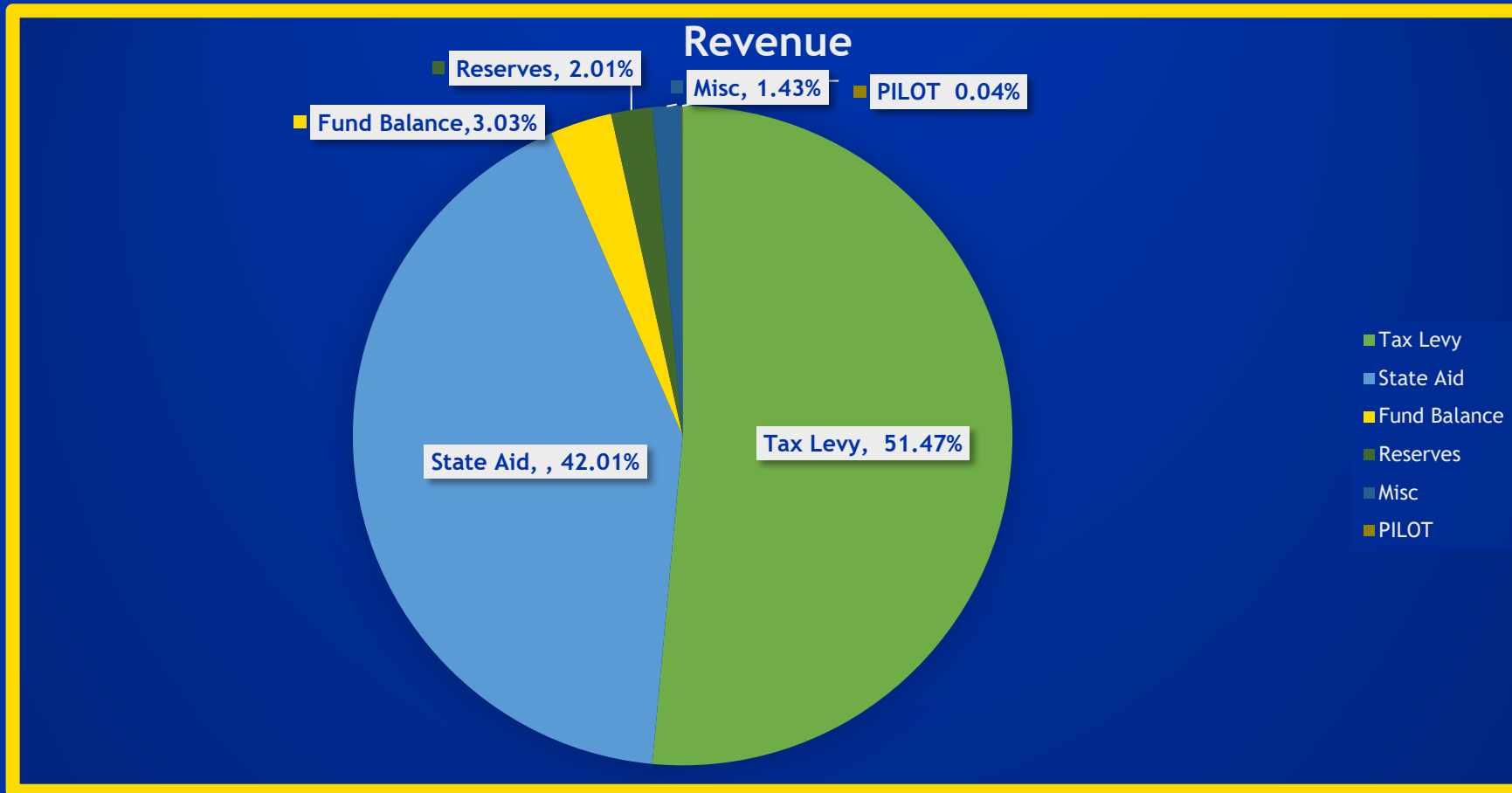


2023-24 Total Proposed Budget

Description	2022-23	2023-24 Proposed	\$ Change	% Change
Tax Levy	\$61,876,473	63,641,288	\$1,764,815	2.85%
Local Sources	\$177,246	\$180,000	\$2,754	1.55%
Charges for Services	\$748,750	848,750.00	\$100,000	13.36%
Use of Money & Property	\$50,000	\$150,000	\$100,000	200.00%
Sale of Property & Equipment	\$20,000	\$20,000	\$0	0.00%
Misc – Refund Prior Year	\$400,000	475,000.00	\$75,000	18.75%
State Aid	\$43,013,923	51,939,495	\$8,925,572	20.75%
Federal Aid	\$80,000	150,000.00	\$70,000	87.50%
Interfund Transfers	\$800,000	\$0	(\$800,000)	-100%
Fund Balance & Reserves	\$9,508,913	6,238,969.00	(\$3,269,944)	-34.39%
Total	\$116,675,305	\$123,643,502	\$6,968,197	5.97%



2023-24 Revenue Breakdown





2023-24 Total Proposed Budget

Budget Section	2022-23 Budget	2023-24 Proposed	\$ Change	% Change
Curriculum Development & Supervision	\$3,516,360	\$3,536,098	\$19,738	0.56%
Teaching Regular Schools	\$28,055,969	\$28,081,880	\$25,911	0.09%
Special Apportionment	\$18,928,743	\$21,191,977	\$2,263,234	11.96%
Instructional Media	\$2,751,762	\$2,979,655	\$227,893	8.28%
Pupil Personnel Services	\$4,410,168	\$4,916,902	\$506,734	11.49%
Operations	\$10,056,597	\$10,884,137	\$827,540	8.23%
Pupil Transportation	\$11,802,989	\$12,319,758	\$516,769	4.38%
Undistributed	\$37,152,717	\$39,733,095	\$2,580,378	6.95%
Total	\$116,675,305	\$123,643,502	\$6,968,197	5.97%



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**



Summary of 2023-24 Proposed Revenue

- **TOTAL PROPOSED REVENUES** **\$117,404,533**
- **LESS:**
- **TOTAL PROPOSED BUDGET** **\$123,704,842**
- **TOTAL NEEDED TO BALANCE BUDGET** **\$ 6,238,969**
 - **\$3,750,000 APPROPRIATED FUND BALANCE**
 - **\$2,488,969 APPROPRIATED RESERVES**



Washingtonville

CENTRAL SCHOOL DISTRICT

- **Appropriated Fund Balance (AFB) is meant to be a budgeted revenue used to pay for unplanned expenses.**
- **Districts are discouraged from 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 is a factor that leads to fiscal stress as defined by the NYS Comptroller.**



Will You Be Away on May 16, 2023?

- Applications for Absentee Ballots are available:
 - at the District Office through 4:00 beginning April 21, 2023; or
 - on District Web Site; or
 - by email request to District Clerk at crodriguez@wcsdk12.org
- Applications are required to be completed to receive an absentee ballot.
- Completed Applications must be received by the District Clerk:
 - by or prior to 4:00 P.M. on May 9, 2023, if the ballot is to be mailed to the voter; or
 - by or prior to 4:00 P.M. on May 15, 2023, if the ballot is to be picked up personally by the voter.
- Absentee ballots must be received by the School District Clerk no later than 5:00 P.M. on May 16, 2023.



Washingtonville
CENTRAL SCHOOL DISTRICT

Questions?

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