



**APRIL 11, 2024**

**Washingtonville Central  
School District  
2024-2025 Revenue  
Budget Presentation**



# Budget Timeline

<del>March 14</del>	<del>Presentation #1 Non-Instructional Budget</del>
<del>March 21</del>	<del>Presentation #2 Instructional Budget</del>
April 11	Presentation #3 Revenue
April 18	Budget Adoption
May 9	Budget Hearing
May 21	Budget Vote



## 2024-25 STATE BUDGET HIGHLIGHTS

- **The New York State budget has not passed – State aid is an estimate based on the Governor’s proposal.**
- **The Governor’s Proposal limits the Foundation Aid inflation factor, the Legislators are not in favor of the limitation.**
- **This means the 2024-2025 Budget will need to be adjusted for the Board of Education adoption on April 18, 2024.**
- **Federal Aid – American Rescue Plan expires September 30, 2024**
- **Federal Aid – Coronavirus Response and Relief Supplemental Appropriations Act expired September 30, 2023**



## **SOURCES OF REVENUE**

**LOCAL SOURCES – Taxes, Payments in 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**

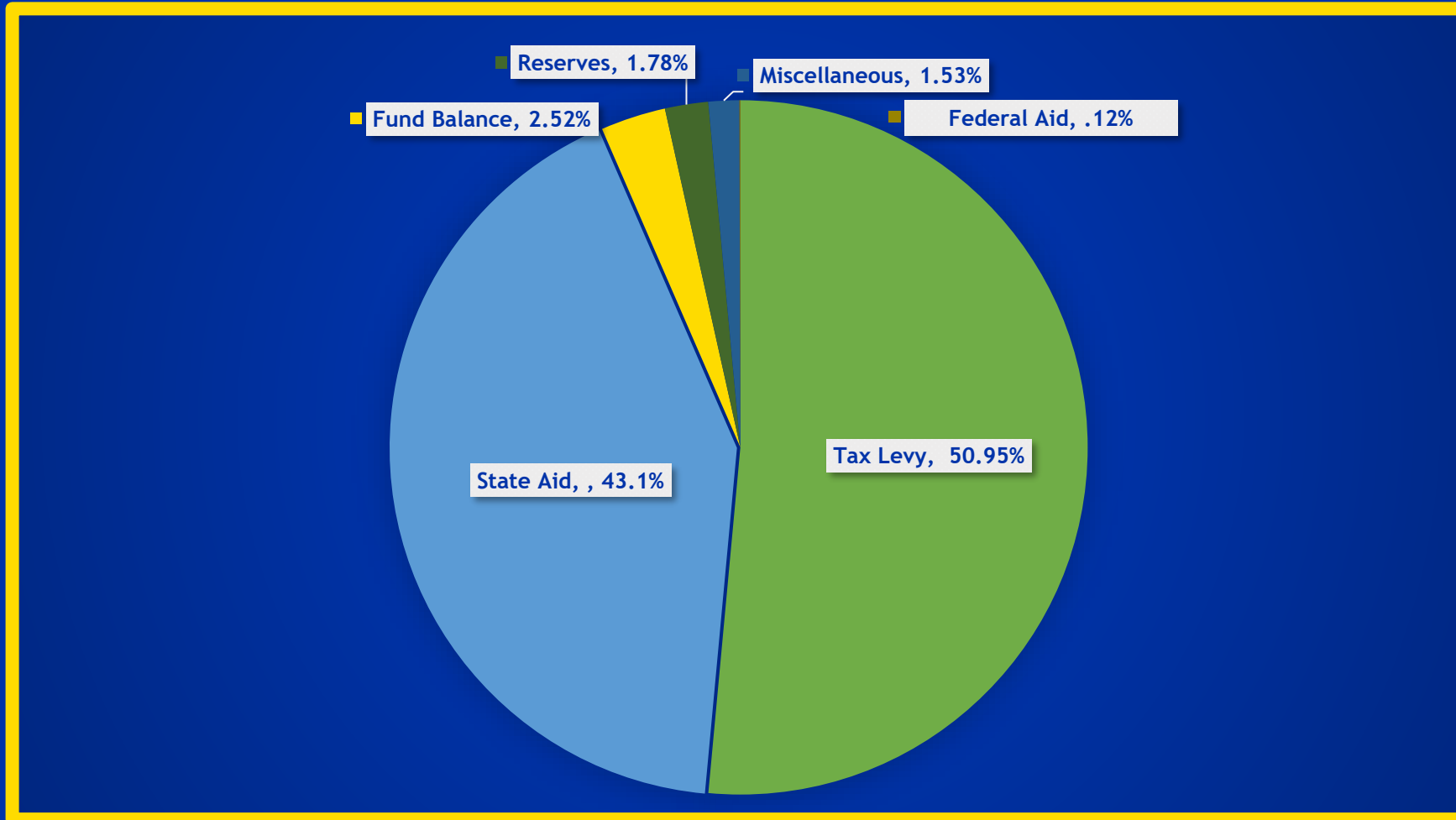


## 2024-25 TOTAL PROPOSED BUDGET

Description	2023-24 Budget	2024-25 Proposed	\$ Change	% Change
Tax Levy	\$63,641,288	\$65,720,708	\$2,079,420	3.27%
Local Sources	\$180,000	\$175,000	-\$5,000	-2.78%
Charges for Services	\$848,750	\$848,750	\$0	0.00%
Use of Money & Property	\$150,000	\$500,000	\$350,000	233.33%
Sale of Property & Equipment	\$20,000	\$20,000	\$0	0.00%
Misc – Refund Prior Year	\$475,000	\$475,000	\$0	0.00%
State Aid	\$52,652,495	\$55,594,998	\$2,942,503	5.59%
Federal Aid	\$150,000	\$150,000	\$0	0.00%
Fund Balance & Reserves	\$6,238,969	\$5,571,960	-\$667,009	-10.69%
Total	\$124,356,502	\$129,056,416	\$4,699,914	3.78%



## 2024-25 REVENUE BREAKDOWN





## 2024-25 TOTAL PROPOSED BUDGET

Budget Section	2023 - 24 Budget	2024 - 25 Proposed	\$ Change	% Change
Curriculum Development & Supervision	\$ 3,536,098	\$ 3,398,975	\$ (137,123)	-3.88%
Teaching Regular School	\$ 28,606,880	\$ 28,791,780	\$ 184,900	0.65%
Special Apportionment	\$ 21,191,977	\$ 22,603,943	\$ 1,411,966	6.66%
Instructional Media	\$ 2,979,655	\$ 2,549,991	\$ (429,664)	-14.42%
Pupil Personnel Services	\$ 4,916,902	\$ 5,085,598	\$ 168,696	3.43%
Pupil Transportation	\$ 12,319,758	\$ 12,905,844	\$ 586,086	4.76%
Operations	\$ 10,884,137	\$ 12,420,073	\$ 1,535,936	14.11%
Undistributed	\$ 39,921,095	\$ 41,300,212	\$ 1,379,117	3.45%
<b>Grand Totals:</b>	<b>\$124,356,502</b>	<b>\$ 129,056,416</b>	<b>\$ 4,699,914</b>	<b>3.78%</b>



## FISCAL CHALLENGES

- **National and State political and economic landscape**
  - **Inflation, interest rate environment**
- **Stimulus Funds Ending**
- **Governor's Proposal limits Foundation Aid.**
- **Tax levy cap formula- CPI limit does not reflect economic reality**
  - **i.e. wage growth, utility cost, transportation costs**
- **Historical Use of Fund Balance**
- **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/Transportation**
  - **New Enrollment**
  - **Least Restrictive Environment**
  - **English Language Learners**
- **Technology Upgrades for 1:1 Devices**
- **Governmental Mandates without Funding**





## SUMMARY OF 2024-25 PROPOSED REVENUE

➤ TOTAL PROPOSED REVENUES	\$123,484,456
➤ LESS:	
➤ TOTAL PROPOSED BUDGET	\$129,056,416
➤ TOTAL NEEDED TO BALANCE BUDGET	\$ 5,571,960
➤ \$3,250,000 APPROPRIATED FUND BALANCE	
➤ \$2,321,960 APPROPRIATED RESERVES	



## APPROPRIATED FUND BALANCE

- **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.**



## **BOND PROPOSITION #1 (BUSES)**

**Five (5) - 72 Passenger School Buses - \$950,000**

- **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 ~ 73% Aid Ratio**
  - **Predictable Equipment Costs**
  - **Reduced Parts Inventory**
  - **Reduced Repair Costs**
  - **Newer, Safer Equipment**



## CAPITAL PROJECT PROPOSITION

- **CSARCH Architects have reviewed the Building Condition Survey and meeting with District Staff to determine project details.**
- **Initial project details stem from the January 2022 proposed project and the current Building Condition Survey results presented in October 2023.**
- **The last Capital Project was approved almost 10 years ago.**
- **The district is at least 2 to 3 cycles behind in capital improvements.**
- **State Aid Reimbursement of aidable expenses ~ 78.1% Aid Ratio**
- **Project start of work if voter approved is anticipated for Summer 2026 based on lead times for NYSED Facilities planning (currently 6 - 8 months from submission to approval of plans)**



## CAPITAL BOND PROPOSITION #2

**Improvements to the heating, ventilation, mechanical, plumbing and electrical systems; interior reconstruction and space reconfiguration; replacement of doors, windows, ceilings and flooring; elevator replacements and renovations; video surveillance upgrades; parking, sidewalk, bus loop, drainage and driveway improvements; lavatory upgrades and enhancements; and athletic and recreation improvements, including new turf fields, replacement of track, scoreboard, press box and goalposts and field improvements; all of the foregoing to include the original furnishings, equipment, machinery, apparatus, demolition, and ancillary or related site or other work required in connection therewith, and to expend therefor, including preliminary costs and costs incidental thereto and to the financing thereof, an amount not to exceed the estimated total cost of \$39,470,020,**



## **CAPITAL BOND PROPOSITION #2 USE OF CAPITAL RESERVE**

- **The use of the Capital Reserve will reduce the tax impact:**
- **The amount of not to exceed \$7,500,000 available or to be available in the District’s “Districtwide Renovations, Reconstruction, Construction and Improvement Reserve Fund” (the “Reserve Fund”), approved by the voters of the District on May 17, 2022, is hereby authorized to be expended to pay a portion of the cost of the Project and the amount of taxes herein voted and bonds herein authorized will be reduced by a like amount of any such Reserve Fund moneys expended.**



## CAPITAL BOND PROPOSITION 2 ESTIMATED AVERAGE COST TO TAXPAYER 16 Year Maturity Schedule for \$39,470,020 Capital Project

Full Value	ENHANCED STAR \$81,400 Equalized Value Exemption Income Restrictions*		BASIC STAR \$30,000 Equalized Value Exemption Income Restrictions*		NO STAR or Non-Primary Residence	
	Annual	Monthly	Annual	Monthly	Annual	Monthly
\$100,000	\$2	\$0.17	\$9	\$0.75	\$13	\$1.08
\$200,000	\$15	\$1.25	\$21	\$1.75	\$25	\$2.08
\$300,000	\$28	\$2.33	\$34	\$2.83	\$38	\$3.17
\$400,000	\$42	\$3.49	\$46	\$3.83	\$50	\$4.17
\$500,000	\$53	\$4.42	\$59	\$4.92	\$63	\$5.25



## **CAPITAL BOND PROPOSITION #3 CONTINGENT ON THE APPROVAL OF BOND PROPOSITION #2**

- **If Bond Proposition #3 is approved, it shall become effective only in the event that Bond Proposition #2 is approved.**
- **To construct pool and playground improvements to various District school buildings and/or sites (the “Project”); high school pool and locker room renovations, including improvements to the plumbing, electrical, mechanical, heating and other systems; door, finishes and wall improvements; and playground equipment upgrades and purchases; the foregoing to include the original furnishings, equipment, machinery, apparatus, demolition, and ancillary or related site or other work required in connection therewith, and to expend therefor, including preliminary costs and costs incidental thereto and to the financing thereof, an amount not to exceed the estimated total cost of \$4,001,015.**





## CAPITAL BOND PROPOSITION 3 ESTIMATED AVERAGE COST TO TAXPAYER 16 Year Maturity Schedule for \$4,001,015 Capital Project

Full Value	ENHANCED STAR \$81,400 Equalized Value Exemption Income Restrictions*		BASIC STAR \$30,000 Equalized Value Exemption Income Restrictions*		NO STAR or Non-Primary Residence	
	Annual	Monthly	Annual	Monthly	Annual	Monthly
\$100,000	\$1	\$0.08	\$2	\$0.17	\$4	\$0.33
\$200,000	\$4	\$0.33	\$6	\$0.50	\$7	\$0.58
\$300,000	\$8	\$0.67	\$10	\$0.83	\$11	\$0.92
\$400,000	\$12	\$1.01	\$14	\$1.15	\$15	\$1.35
\$500,000	\$15	\$1.25	\$17	\$1.42	\$18	\$1.50



## Early Voting/Absentee Ballots for May 21, 2024

- **Applications for Absentee Ballots and Early Mail Ballots are available:**
  - **at the District Office through 3:00PM, beginning April 22, 2024; or**
  - **on District Web Site; or**
  - **by email request to District Clerk at [crodriguez@wcsdk12.org](mailto:crodriguez@wcsdk12.org)**
- **Applications are required to be completed to receive an absentee ballot unless listed on the Orange County Board of Elections list as permanently disabled.**
- **Applications are required for all Early Mail Ballots.**
- **Completed Absentee Ballot and Early Mail Ballot Applications must be received by the District Clerk:**
  - **by or prior to 5:00 P.M. on May 14, 2024, if the ballot is to be mailed to the voter; or**
  - **by or prior to 5:00 P.M. on May 20, 2024, 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 21, 2024.**



**Washingtonville**  
CENTRAL SCHOOL DISTRICT

## Questions?

**Dr. Larry Washington, Superintendent**  
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