



MARCH 14, 2024

Washingtonville Central  
School District

2024-2025  
Non-Instructional  
Budget Presentation



## Budget Timeline

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



## **2024-25 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**
- **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**



## 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**



## **2024-25 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 “One Shot” Revenues Such As Appropriated Fund Balance and Stimulus Funding To Offset Operational Costs Are Factors That Leads To Fiscal Stress As Defined By The NYS Comptroller**



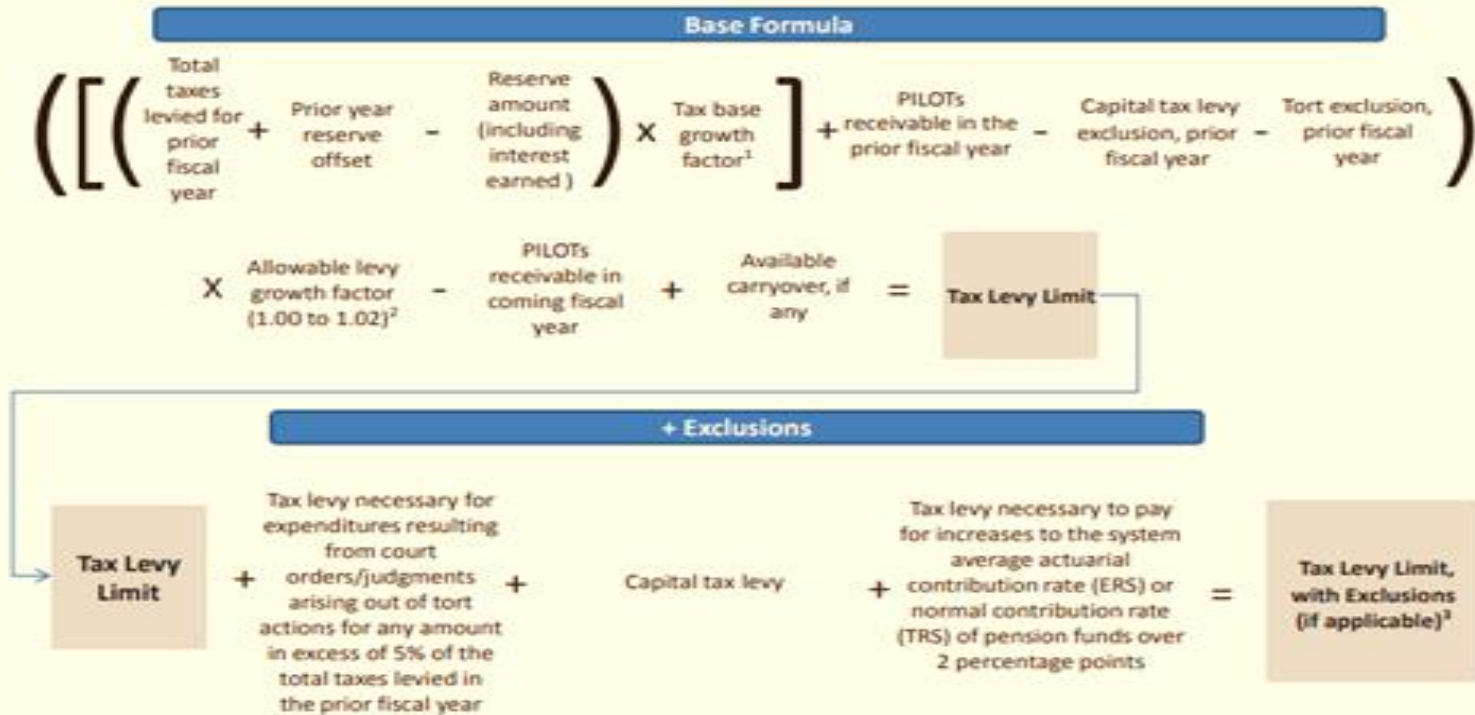


## 2024-25 Budget – Tax Cap Calculation

- 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, 2024 was 3.1% but CPI is capped at 2%
- Another factor is the Tax Base Growth Factor. This year is just under 1% at .71%
- 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.





|   |          |                    |
|---|----------|--------------------|
| <b>PRIOR YEAR TAX LEVY (2023-24)</b>                              |          | <b>63,641,288</b>  |
| <b>TAX BASE GROWTH FACTOR</b>                                     | <b>X</b> | <b>1.0071</b>      |
|   |          | <b>64,093,141</b>  |
| <b>PRIOR YEAR PILOTS</b>  | <b>+</b> | <b>67,932</b>      |
| <b>PRIOR YEAR EXEMPTIONS</b>                                      | <b>-</b> | <b>(1,730,667)</b> |
| <b>ADJUSTED PRIOR YEAR TAX LEVY (2023-24)</b>                     |          | <b>62,430,406</b>  |
| <b>ALLOWABLE TAX LEVY GROWTH FACTOR<br/>(LESSER OF 2% OR CPI)</b> | <b>X</b> | <b>1.02</b>        |
|   |          | <b>63,679,014</b>  |
| <b>PILOTS IN CURRENT YEAR (2024-25)</b>                           | <b>-</b> | <b>(50,000)</b>    |
| <b>AVAILABLE CARRYOVER (IF ANY)</b>                               |          | <b>0</b>           |
| <b>EXEMPTIONS IN CURRENT YEAR (2024-25)</b>                       | <b>+</b> | <b>2,091,694</b>   |
| <b>2024-25 PROJECTED MAXIMUM ALLOWABLE TAX LEVY</b>               |          | <b>65,720,708</b>  |
| <b>% INCREASE</b>   |          | <b>3.27%</b>       |
| <b>\$ INCREASE</b>  |          | <b>2,079,420</b>   |



**Washingtonville**  
CENTRAL SCHOOL DISTRICT

# 2024-2025 NON-INSTRUCTIONAL BUDGET



## 2024-2025 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**

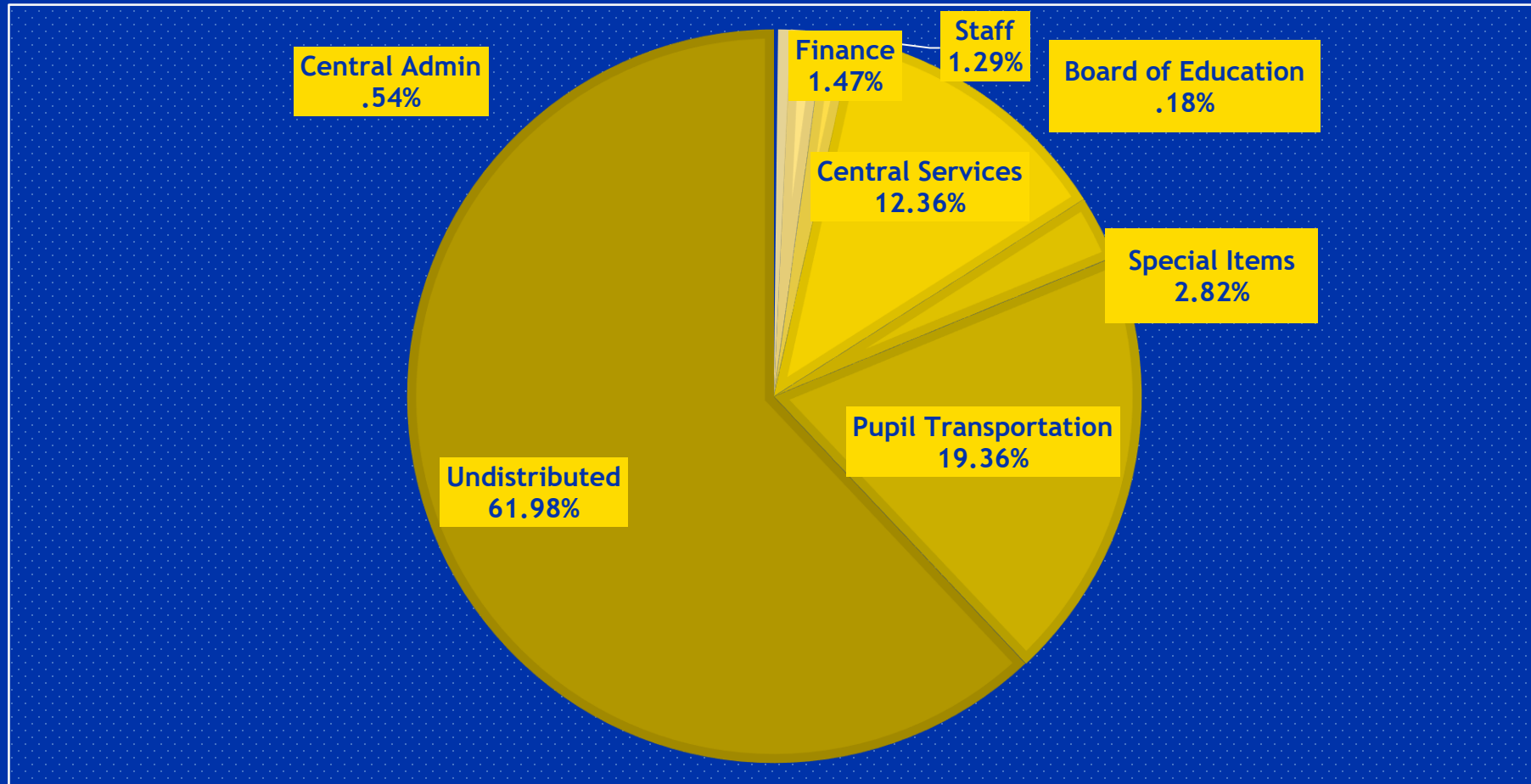


## 2024-2025 Projected Non-Instructional Budget by Function

| <b>Budget Section</b>       | <b>2023-24 Budget</b> | <b>2024-25 Proposed</b> | <b>\$ Change</b>   |
|-----------------------------|-----------------------|-------------------------|--------------------|
| <b>Board of Education</b>   | <b>\$117,796</b>      | <b>\$120,760</b>        | <b>\$2,964</b>     |
| <b>Central Admin</b>        | <b>\$343,420</b>      | <b>\$363,930</b>        | <b>\$20,510</b>    |
| <b>Finance</b>              | <b>\$909,495</b>      | <b>\$975,128</b>        | <b>\$65,633</b>    |
| <b>Staff</b>                | <b>\$792,866</b>      | <b>\$865,729</b>        | <b>\$72,863</b>    |
| <b>Central Services</b>     | <b>\$7,112,331</b>    | <b>\$8,369,217</b>      | <b>\$1,256,886</b> |
| <b>Special Items</b>        | <b>\$1,608,230</b>    | <b>\$1,885,855</b>      | <b>\$277,625</b>   |
| <b>Pupil Transportation</b> | <b>\$12,319,758</b>   | <b>\$12,842,297</b>     | <b>\$522,539</b>   |
| <b>Undistributed</b>        | <b>\$39,921,095</b>   | <b>\$41,510,867</b>     | <b>\$1,589,772</b> |
| <b>Total</b>                | <b>\$63,124,991</b>   | <b>\$66,933,783</b>     | <b>\$3,808,792</b> |



## Distribution of Proposed 2024-25 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**

- **.422 – District Insurance**
- **.800 – Employee Benefits**
- **.970 – Debt Service**
- **.990 – Inter-Fund Transfers**

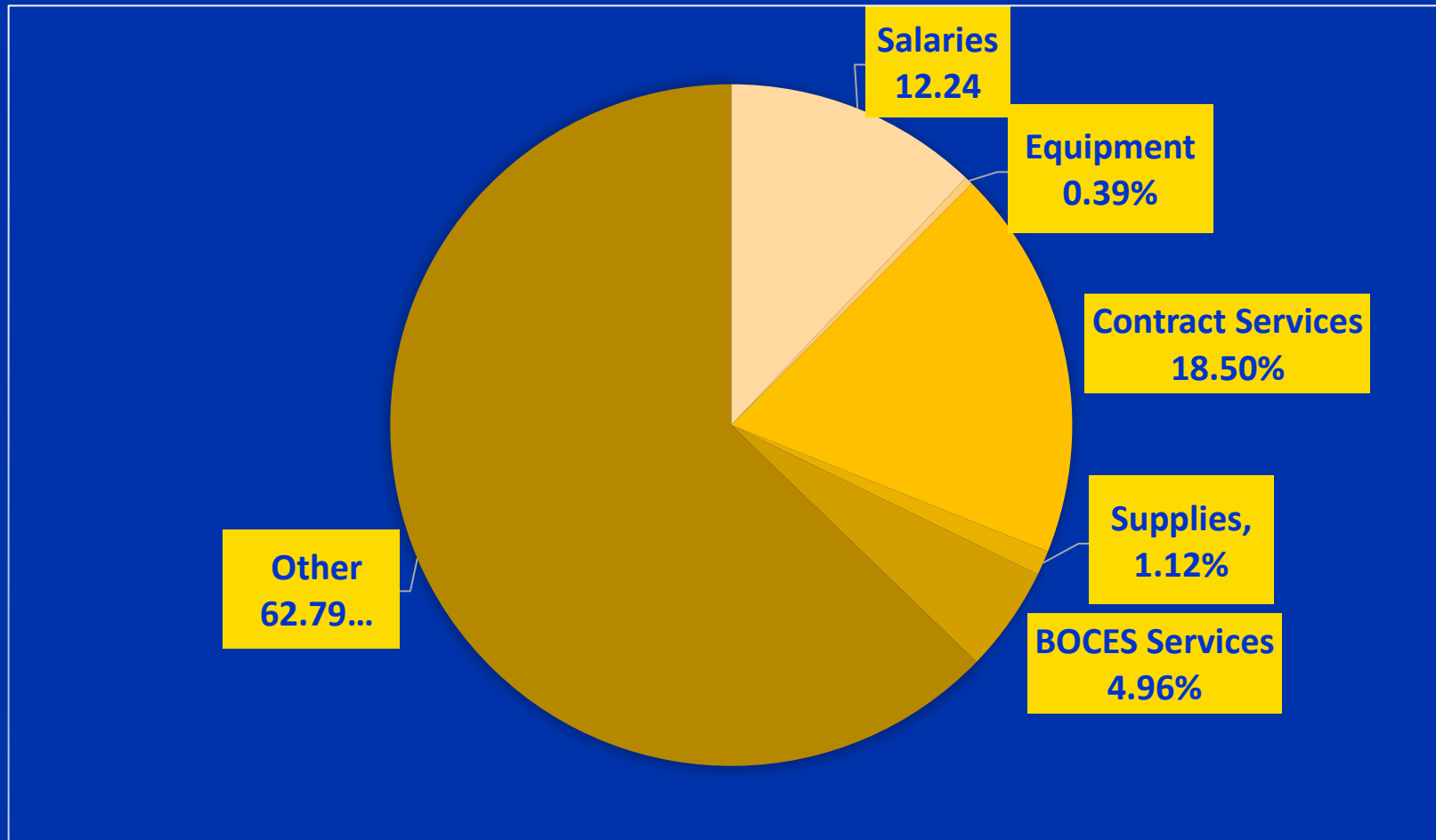


## Budget Summary by Object Codes

| <b>Item</b>              | <b>2023-24<br/>Budget</b> | <b>2024-25<br/>Proposed</b> | <b>\$ Change</b>   |
|--------------------------|---------------------------|-----------------------------|--------------------|
| <b>Salaries</b>          | <b>\$8,029,543</b>        | <b>\$8,084,983</b>          | <b>\$55,440</b>    |
| <b>Equipment</b>         | <b>\$234,985</b>          | <b>\$261,888</b>            | <b>\$26,903</b>    |
| <b>Contract Services</b> | <b>\$11,576,609</b>       | <b>\$12,433,290</b>         | <b>\$856,681</b>   |
| <b>Supplies</b>          | <b>\$631,300</b>          | <b>\$782,805</b>            | <b>\$151,505</b>   |
| <b>BOCES Services</b>    | <b>\$2,298,232</b>        | <b>\$3,352,832</b>          | <b>\$1,054,600</b> |
| <b>Other</b>             | <b>\$40,354,322</b>       | <b>\$42,017,985</b>         | <b>\$1,663,663</b> |
| <b>Total</b>             | <b>\$63,124,991</b>       | <b>\$66,933,783</b>         | <b>\$3,808,792</b> |



## 2024-25 Projected Distribution of Object Codes







# Summary of Non-Instructional Major Changes

## ➤ Salaries and Benefits

### ➤ Contractual Increases

➤ All stimulus funds expire September 30, 2024

## ➤ Security

## ➤ Technology

## ➤ Transportation

➤ Contracted transportation – Out of District Private/Parochial/Special Education

➤ Purchase of buses (Separate Proposition)

➤ BOCES Capital Project (Voter Approved)



## 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)



## BUS PROPOSITION

**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**



**Washingtonville**  
CENTRAL SCHOOL DISTRICT

# Questions?

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