Washingtonville Central School District

The Basics of School Budgeting

January 8, 2026

Overview

Goals

Development Process

Best Practice - Budget Approaches

Contingency

Appropriated Fund Balance

Stimulus Funds

Goals

- **Continue the implementation of the District's Strategic Plan focusing on Student Experience, Academic Excellence and Community Connection.**
- **Use projected enrollments to drive decision making.**
- **Utilize retirements and attrition to manage budget growth.**
- **Comply with the "Tax Cap" & other mandates.**

Budget Development Process

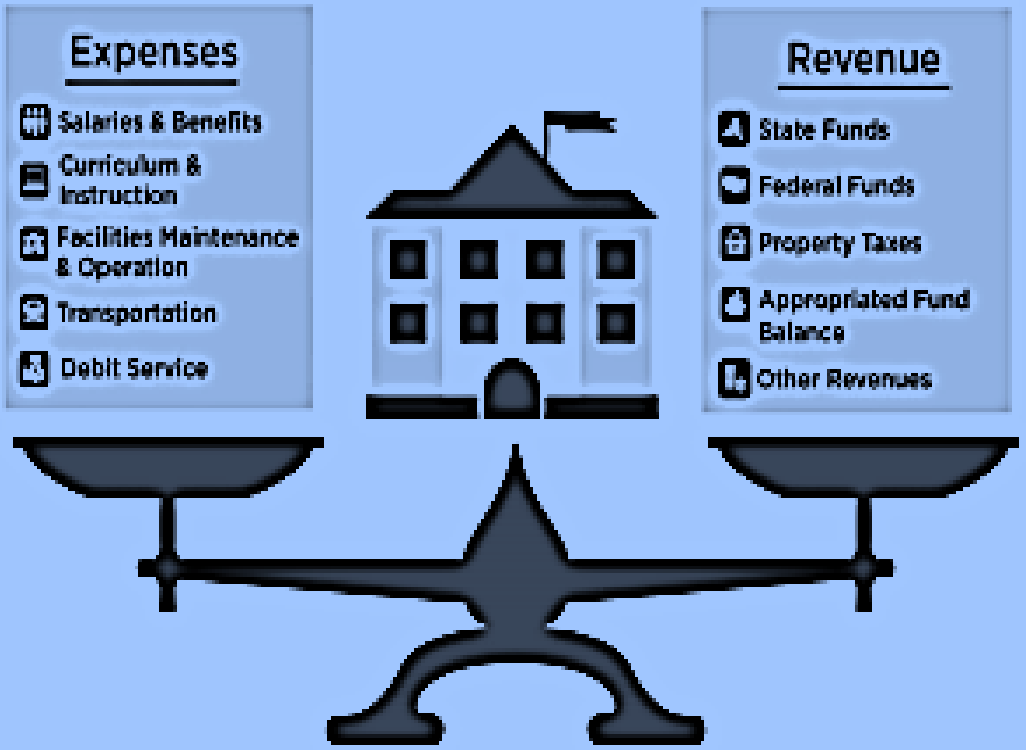
This process begins in November as Principals, Directors and Department Chairs evaluate programs and make requests for new staff and resources.

Mandates and ordinary contingent items (ie: debt, utilities, and any expenses legally required to operate and maintain school buildings, preserve the property of the district, and ensure the health and safety of students and staff) are identified.

Contractually obligated salary and benefits increases are applied based on each respective collective bargaining agreement.

External information becomes available from September through April

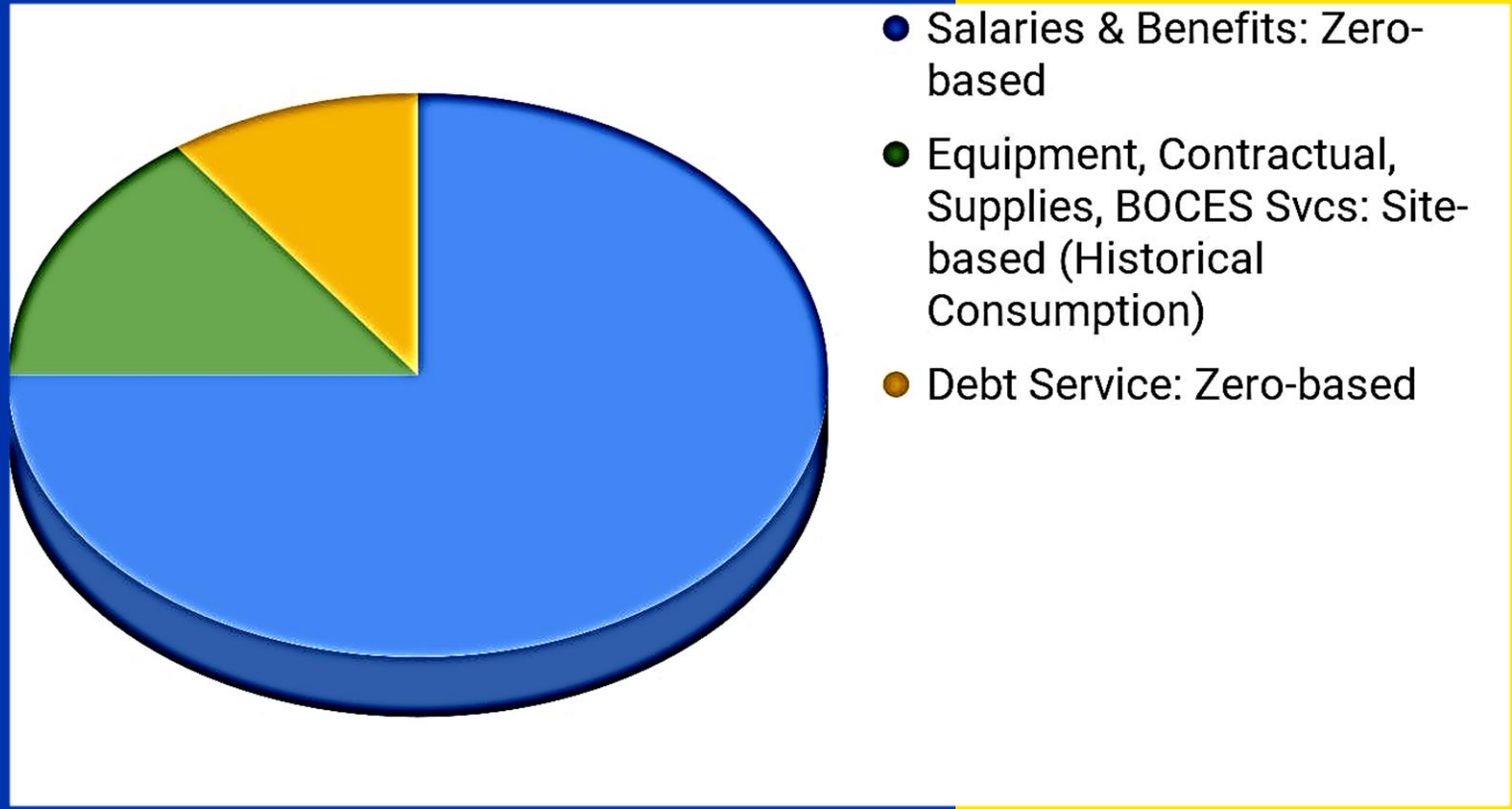
BALANCING THE BUDGET



Budget Approaches



Best Practice?



Equipment, Contractual and Supplies

Each Principal/Director/Department Chairperson develops a budget using projected student enrollment data provided by the District Office.

Based on the established parameters, their requests are prepared with detailed line items included in the total budget request.

Additions to and/or subtractions from the prior year's budget are made based on specific changes to a program or service.

The budget request is reviewed by the District Office and Principal/Director to ensure the request aligns with District goals.

Mid-year Spending Moratorium is imposed by February 15th each year to allow for fund balance projections.

Salaries and Benefits (~80%)

Each position is evaluated based on the following factors:

- Projected Enrollment
- Student needs:
  - Individualized Education Plan (IEP)
  - English Language Learners (ELL)
  - Special course offerings

Example: a teacher's retirement at the elementary level is evaluated against an outgoing 5th grade cohort that is 30 students greater than the incoming Kindergarten cohort.

Considerations:

- Is the position still needed at the elementary level to lower class sizes in another grade?
- Is there a need for an additional position elsewhere in the district?
- Can the position be eliminated through attrition and not replaced?

Debt Service & Transfers

Bonds: amortization schedules are defined over the term of each bond in closing documents.

Bond Anticipation Notes: principal and interest payments are defined annually in closing documents.

Installment Purchase Agreements (IPA): amortization schedules are defined over the term of the agreement.

Energy Performance Contracts: amortization schedules are defined over the term of the agreement.

Transfer to Special Aid Fund: mandated cost of providing summer school to students with IEP's.

Transfer to Capital: cost for small maintenance projects required to be approved by NYSED.

Contingency (What if…)

Considerations of unknown expenditures (non-exhaustive list):

- Employees on long-term medical leave
- New IEP 1:1 aides and related services
- New IEP out-of-district tuition and transportation
- Utility increases (consumption & price)
- Facilities repairs
- Reductions in State/Federal aid, etc.
- Tax certiorari or legal issues
- How much contingency should be included in the expenditure budget for the unknown?
- Formal guidelines do not exist

Tax Cap and Capital Projects

The annual cost for a capital project is included in Debt Service Payments.

Debt Services payments less state aid received can increase or decrease the allowable tax levy.

The annual net cost of the BOCES Capital Project (approved by the voters) will increase the allowable tax levy.

Borrowing for the Capital Project approved May 2024 will begin in Spring/Summer 2026.

Revenue Overview

State Aid: funds allocated by wealth and demographic need to school districts to support various functions of operation

- **Executive Proposal (January)**
- **Legislative Proposal (February/March)**
- **Enacted Budget (April 1st)**

Tax Levy: the total sum of taxes to be raised by the school district to support various functions of operation

The "Tax Cap" legislation places restrictions on how much school districts and municipalities can increase their Tax Levies. Variations from year to year are almost entirely due to the Tax Base Growth Factor, CPI and Debt Service Payments (net of state aid)

Other Revenues: Payments in Lieu of Taxes (PILOT), interfund transfers, donations, interest, refunds, and other non-recurring miscellaneous revenues

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.

2026-27 Budget Presentations

Thursday, January 8th: Budget Parameters and Variables

Thursday, March 12th: Budget Presentation #1

Thursday, March 19th: Budget Presentation #2

Thursday, April 9th : Budget Presentation #3

Thursday, April 21th: Budget Adoption by BOE

Thursday, May 7th: Budget Hearing

Thursday, May 19th: Budget Vote & Trustee Election

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