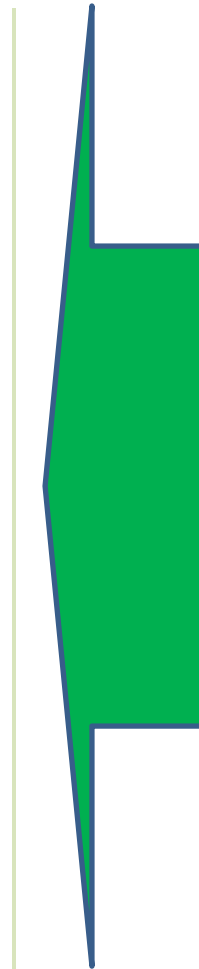


Other Income

CONTINUING EDUCATION TUITION
SUMMER SCHOOL TUITION FROM INDIVIDUALS
OTHER STUDENT FEES AND CHARGES
DAY SCHOOL TUITION - OTHER DISTRICTS
INTEREST AND EARNINGS
RENTAL OF REAL PROPERTY, INDIVIDUALS
RENTAL OF REAL PROPERTY, BOCES
COMMISSIONS
FORFEITURE OF DEPOSITS
SALE OF SCRAP - EXCESS
SALE OF REAL PROPERTY
SALE OF EQUIPMENT
INSURANCE RECOVERIES
SELF INSURANCE RECOVERIES
OTHER COMPENSATION FOR LOSS
MEDICARE PART D EXP REIMB
REFUND OF PRIOR YEARS EXPS-BOCES
REFUND OF PRIOR YEAR EXPS-NON-BOCES
GIFTS AND CONTRIBUTIONS
MICROSOFT STVP TECH PROGRAM
MTA PAYROLL TAX REIMBURSE
OTHER UNCLASS REVENUES
WORKERS COMPENSATION REVENUE



All these items
Represent
“Other Income”
to the General
Fund Budget

Applied Fund Balance

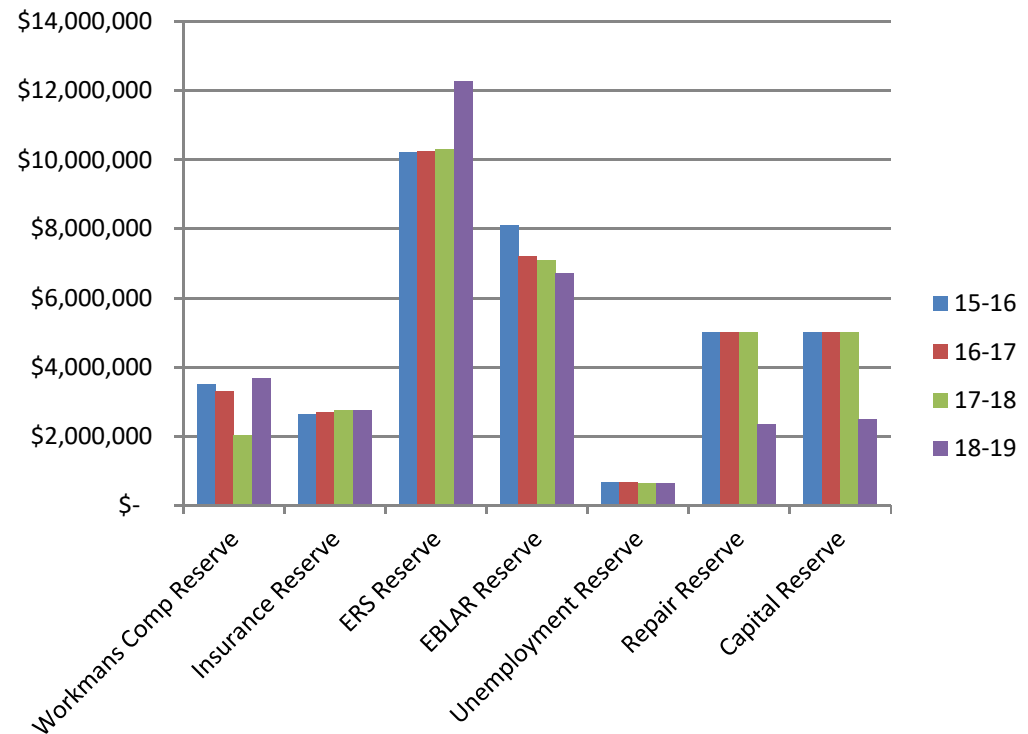
It is the total money available at the end of the fiscal period, which is comprised of the following areas:

- 1 – Unspent money from the “Expense Budget”
- 2 – Excess revenue received, over what was anticipated, in the “Revenue Budget”
- 3 – The amount of the previous year’s total fund balance which was not used to offset taxes or moved to reserves (an amount which should not exceed 4% of the coming year’s budget - called the unrestricted fund balance)
- 4 – Release of prior year encumbrances



Use of Reserves

- Retirement Contribution (ERS) Reserve
- Workers Compensation Reserve
- Unemployment Insurance Reserve
- Insurance Reserve
- Employee Benefit Accrued Liability Reserve
- Repair Reserve
- Capital Reserve



Fiscal Stress Monitoring - OSC

Purpose:

- ❑ To identify local governments and school districts in fiscal stress or susceptible to fiscal stress.
- ❑ To identify, for local officials, the need to take action in a timely manner to improve financial trends.

William Floyd's Fiscal Stress - OSC

Financial Indicators	Fiscal Stress Financial Indicators	Public Scores Pre System Enhancements	Public Scores Post System Enhancements	
		2016	2017	2018
1	Unassigned Fund Balance as a Percentage (%) of Gross Expenditures	8.33	0	0
2	Total Fund Balance as a Percentage (%) of Gross Expenditures	0	0	0
3	Operating Deficits	6.67	6.67	0
4	Cash Ratio - Cash and Investments as a Percentage (%) of Current Liabilities	0	0	0
5	Cash as a Percentage (%) of Monthly Gross Expenditures	0	0	0
6	% Change in Short-Term Cash-Flow Debt Issuance		0	0
6 (Prior Year)	Short-Term Cash-Flow Debt Issuance Amount	0		
7 (Prior Year)	Short-Term Cash-Flow Debt Issuance Trend	0		

Total Points*	15.0	6.7	0.0
Score Classification	No Designation	No Designation	No Designation

Revenue and Expenditure Definitions

Gross Revenues = Revenues and Other Sources (Transfer Activity)

Gross Expenditures = Expenditures and Other Uses (Transfer Activity) - 9950.9 (Transfers to Capital Projects Fund)

Classification	Point Range (Out of 100 total pts)
Significant	65 - 100
Moderate	45 - 64.9
Susceptible	25 - 44.9
No Designation	0 - 24.9

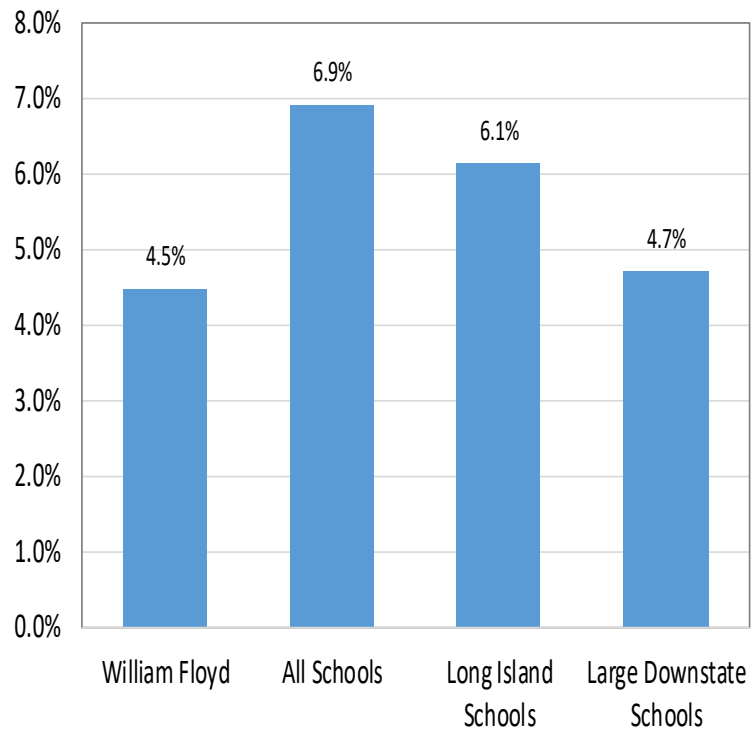
* Indicator points are rounded to two decimal places. Total points are rounded to one decimal place.

Data as of 12/28/2018

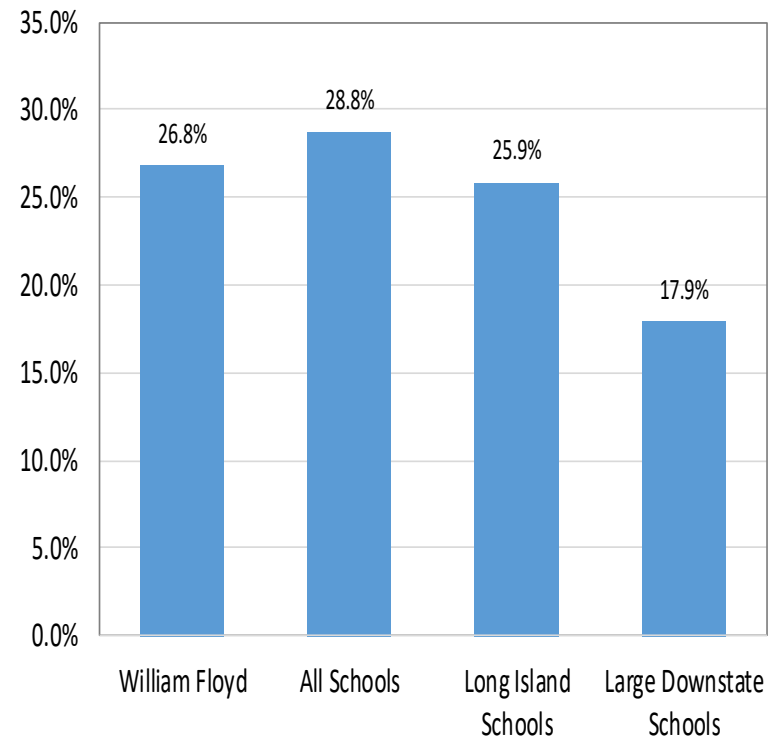


William Floyd's Fiscal Stress - OSC

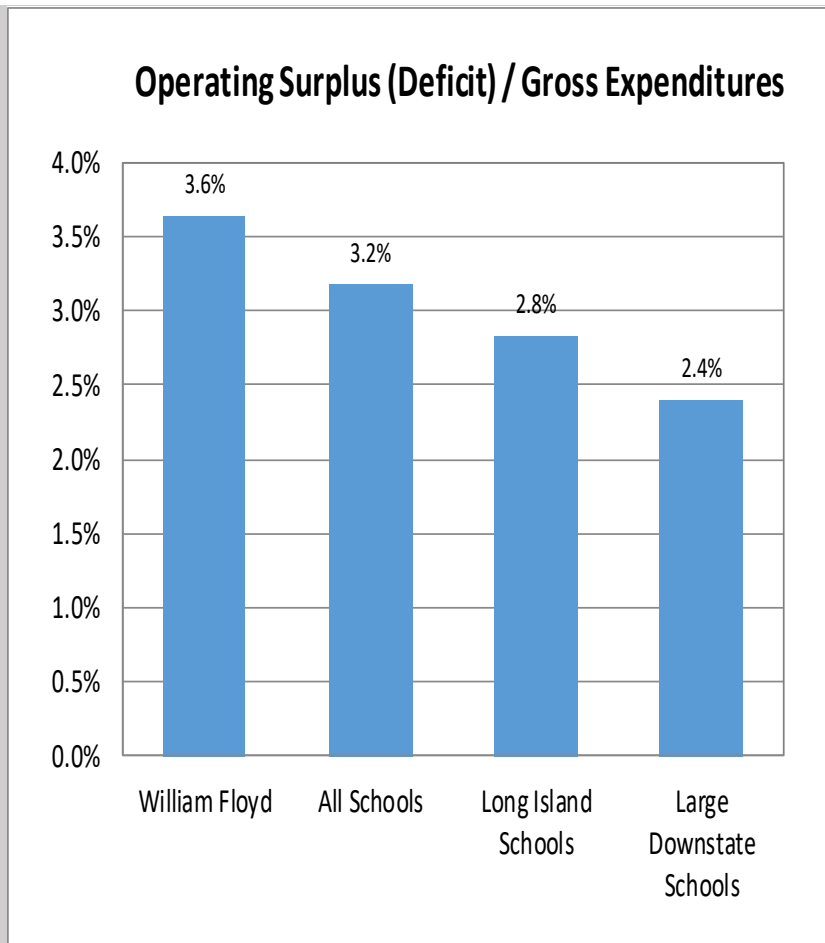
Unassigned FB as a % of Gross Expenditures
(General Fund)



Total Fund Balance as a % of Gross Expenditures
(General Fund)



William Floyd's Fiscal Stress - OSC

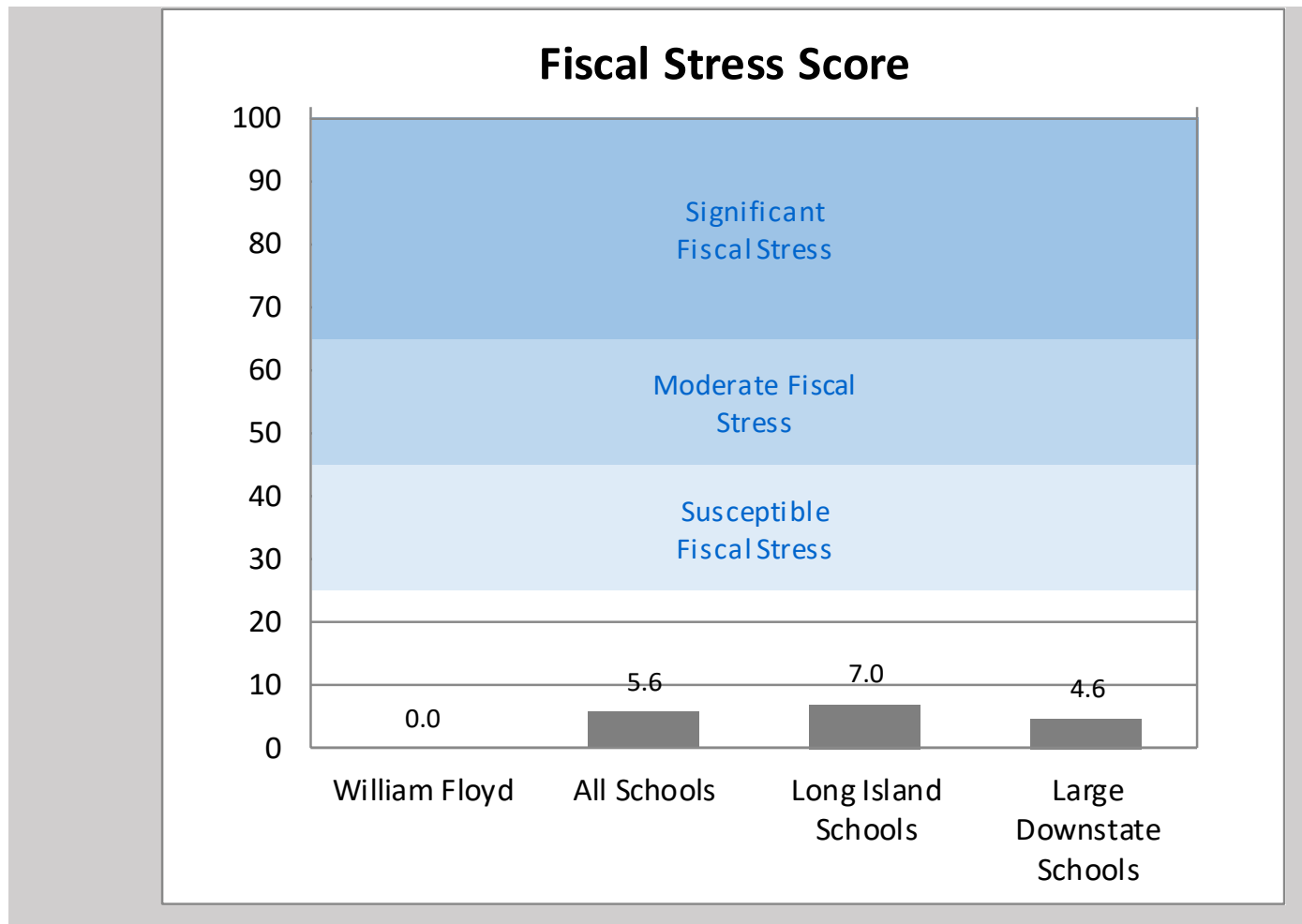


**Peer Group Used in Comparison
For All Indicators**

All Schools	672
Long Island Schools	123
Large Downstate Schools	18



William Floyd's Fiscal Stress - OSC





January 31, 2019



Thank You

- ~~Budget Advisory Meeting # 1 – January 31, 2019 7:30pm – 8:00pm~~
- Budget Advisory Meeting # 2 – February 12, 2019 7:00pm – 7:30pm
- Budget Advisory Meeting # 3 – March 12, 2019 7:00pm – 7:30pm
- Budget Adoption April 16, 2019 – 7:00pm – 7:30pm
- Annual Budget Hearing May 14, 2019 at 7:00pm - 7:30pm

Please email any questions to Budget@wfsd.k12.ny.us
Or call 631-874-1684

BUDGET VOTE & ELECTION IS MAY 21, 2019
7:00 AM – 9:00 PM
East Lobby of the High School

-Please Get Home Safely -

January 31, 2019

