

General Fund Codes

Code 1000 - General Support - This code area includes budget lines for the Board of Education, District Clerk, the annual budget vote and election, as well as Central Administration (including the Superintendent's office, business operations and human resources), operations and maintenance, utilities and insurance.

Code 2000 – Instruction - By far the largest category of expenditures, all regular elementary and secondary classrooms and other instruction are included here as well as expenditures for special education programs, as required by law, and budgets for extracurricular activities (clubs, intramurals, etc.) and interscholastic athletics.

Code 5000 – Transportation - All student transportation, whether by our own buses or by contract with private companies, are coded here. Salaries for drivers and mechanics as well as the purchase and maintenance of the fleet are included.

Code 7000 – Recreation - This includes the purchase of equipment and supplies for recreation.

Code 9000 – Undistributed - This code refers to budgeted items paid to agencies rather than vendors or individuals. Included here are all employee benefits, such as health, dental and life insurance as provided for by contract with employee groups, as well as payments to the Social Security and retirement systems. Also included here are payments for interest and principal payments for borrowing, whether for short-term purposes or for long-term debt for capital projects. The term "undistributed" means that the item is not assigned to the function for which it is expended; for example, the district makes one large payment to the Teachers Retirement System for all employees covered by that system instead of distributing the payment among numerous payroll codes.

General Fund Codes

Code 7000 – Recreation - This includes the purchase of equipment and supplies for recreation.

Recreation/Civic	2019-20 Current Rollover	2019 Adopted Budget	2018 Adopted Budget	2017 Adopted Budget	2016 Adopted Budget
Recreation & Civic Activities Codes - 7000 & 8000	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000



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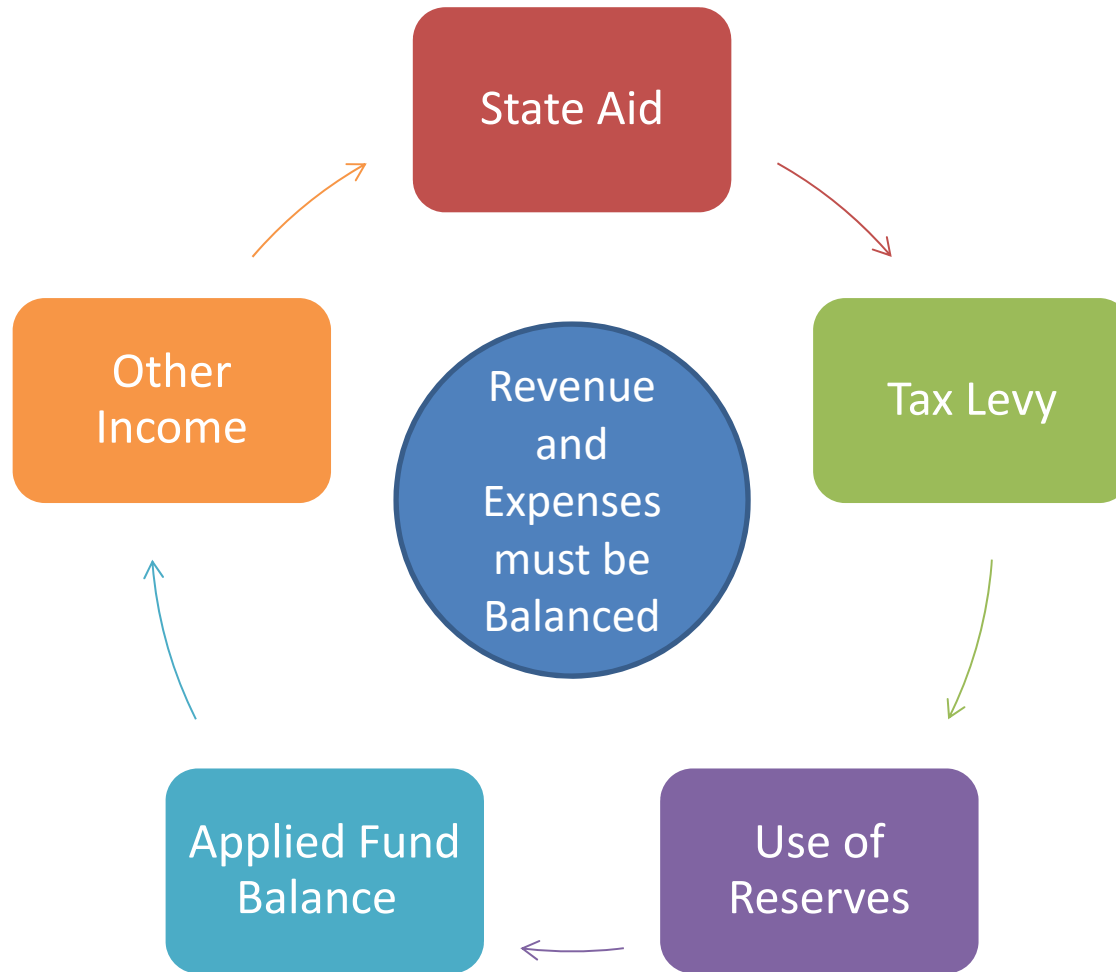
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Undistributed Expenses	2019-20 Current Rollover	2019 Adopted Budget	2018 Adopted Budget	2017 Adopted Budget	2016 Adopted Budget
Employee Benefits - Health, Dental, Vision, TRS, ERS, FICA, MEDI, Workers Comp, Unemployment, Stop Gap & Medical Administration Codes - 9010,9020,9030,9040, 9060 & 9089	\$ 55,929,993	\$ 57,474,350	\$ 56,313,542	\$ 53,470,258	\$ 53,554,116
Principal, Interest and TAN Expenses Codes - 9711, 9715, 9731 & 9760	\$ 9,425,750	\$ 9,425,750	\$ 10,125,940	\$ 10,165,487	\$ 10,185,000
Interfund Transfers Codes - 9901, 9950 & 9960	\$ 450,000	\$ 282,500	\$ 282,500	\$ 282,500	\$ 282,500
	\$ 65,805,743	\$ 67,182,600	\$ 66,721,982	\$ 63,918,245	\$ 64,021,616



Sources of General Fund Revenue



Governor's Executive Proposal

	1/15/2019			
	Actual	Governors Proposal		
	2018-19	2019-20	Difference	
Foundation Aid	\$ 87,637,730	\$ 89,005,821	\$ 1,368,091	1.56%
Community Schools Aid			\$ -	
Universal Pre-K	\$ 1,486,267	\$ 1,486,267	\$ -	
BOCES Aid	\$ 2,364,951	\$ 2,374,509	\$ 9,558	
Public Excess High Cost Aid	\$ 6,040,077	\$ 6,964,233	\$ 924,156	
Private Excess Cost Aid	\$ 965,318	\$ 1,117,611	\$ 152,293	
Software Aid			\$ -	
Library Materials Aid	\$ 720,206	\$ 726,433	\$ 6,227	
Textbook Aid			\$ -	
Hardware & Technology Aid	\$ 157,969	\$ 160,257	\$ 2,288	
Transportation Aid (w/o Summer)	\$ 9,939,328	\$ 12,203,338	\$ 2,264,010	
High Tax Aid	\$ 3,752,477	\$ 3,752,477	\$ -	
GAP Elimination			\$ -	
Subtotal	\$ 113,064,323	\$ 117,790,946	\$ 4,726,623	4.18%
Building Aid	\$ 10,717,780	\$ 10,610,610	\$ (107,170)	
Total	\$ 123,782,103	\$ 128,401,556	\$ 4,619,453	3.73%
Community Schools Aid	\$ 1,498,518	\$ 1,998,531	\$ 500,013	33.37%

In actuality
\$868,078

Example of
expense
driven aid



State Aid Concerns

“As serious as a heart attack,” the Democratic governor said revenues are \$2.3 billion below projections for the fiscal year that ends March 31.

Less than three weeks after he proposed his 2019 state budget, Gov. Andrew M. Cuomo on Monday, February 4, raised red flags over slipping tax revenues and suggested that some popular items in the fiscal plan, including state aid to schools, could face cuts from what he offered in mid-January.

Executive Proposal – Aid changes

- ❑ School Aid Growth Index – ties growth of statewide school aid to a ten-year rolling average of annual growth in personnel income. Currently it is based on the annual growth of personal income

- ❑ Building Aid changes for projects approved after July 1, 2019
 - ❖ Lowers minimum building aid ratio from 10 to 5 percent, modifies how incidental cost allowances are calculated, replaces 10 percent building aid incentive with a wealth adjustment formula and eliminates the use of selected building aid ratios (no clear guidance about implementation is provided)

- ❑ Beginning in 2020-21, a new “Services Aid” would combine 11 major expense-based aids
 - ❖ Textbooks, school library materials, computer hardware and technology, BOCES, supplemental public excess cost, transportation, special services, academic enhancements, high tax, charter transitional aids.

2019-20 Tax Levy Calculation

Prior Year Tax Levy	\$ 99,641,391
Reserve Amount for any Excess Levy	\$ -
	<u>\$ 99,641,391</u>

Tax Base Growth Factor	100.39%
	\$ 100,029,992
Prior Year PILOT	\$ 15,961
	<u>\$ 100,045,953</u>
Prior Year Exclusions (not TRS/ERS)	
a.	\$ -
b.	\$ -
Adjusted Prior Year Levy	<u>\$ 100,045,953</u>

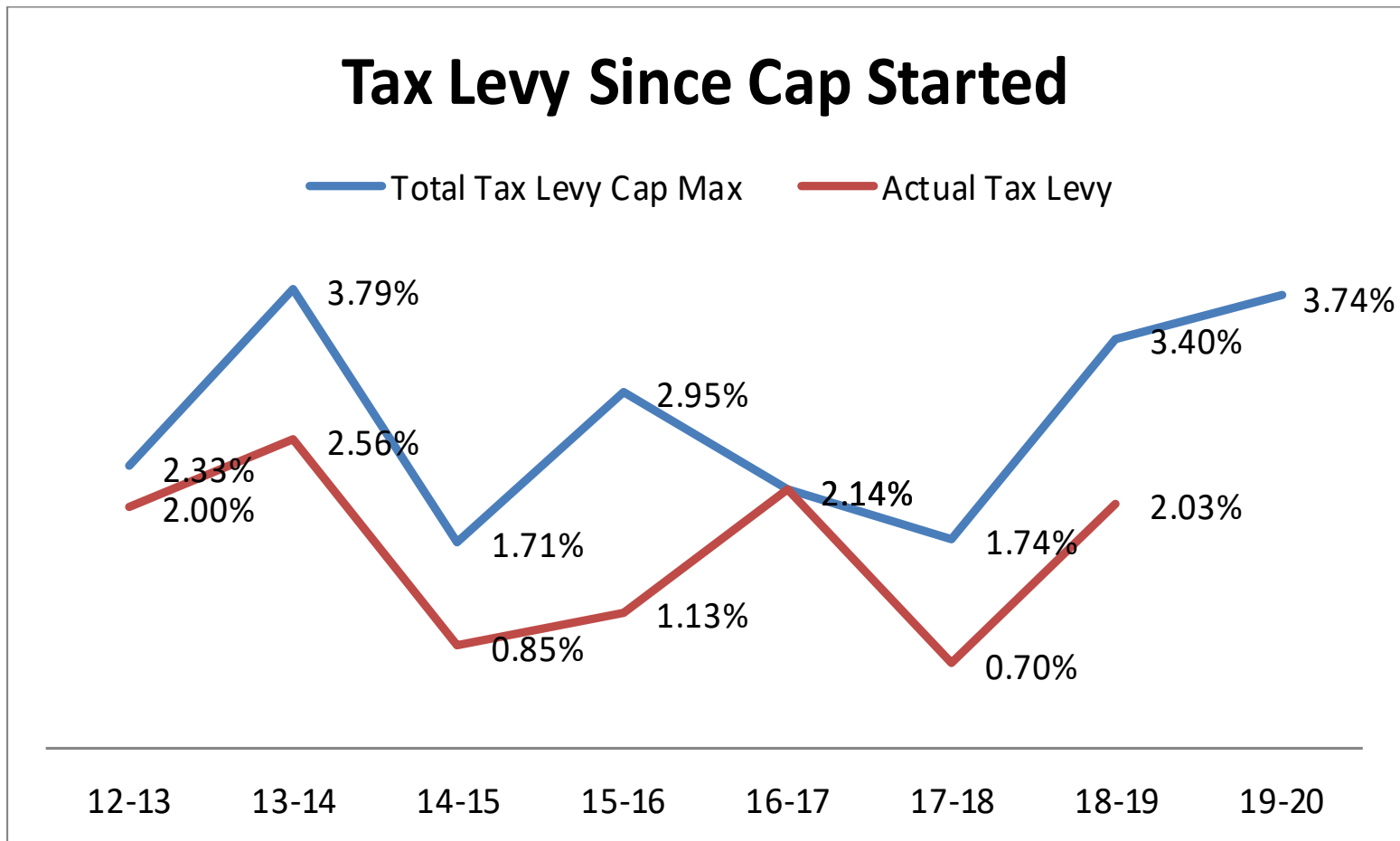
There is legislation to make the "TAX CAP" permanent

Allowable Growth Factor	2.00%
	\$ 102,046,872
PILOTS for coming year	\$ 16,280
	<u>\$ 102,030,592</u>
Available Carryover	\$ 1,334,573
TAX LEVY LIMIT	<u>\$ 103,365,165</u>

Coming School Year Exclusions	
a.	\$ -
b.	\$ -
c.	\$ -
d.	\$ -
MAXIMUM ALLOWABLE LEVY	<u>\$ 103,365,165</u>
Tax Levy	3.74%



Tax Levy History



Tax Levy History

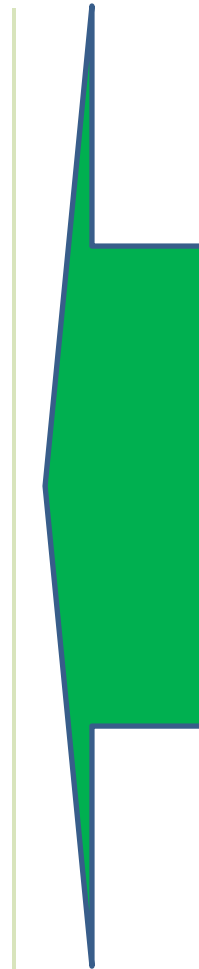


February 13, 2019



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

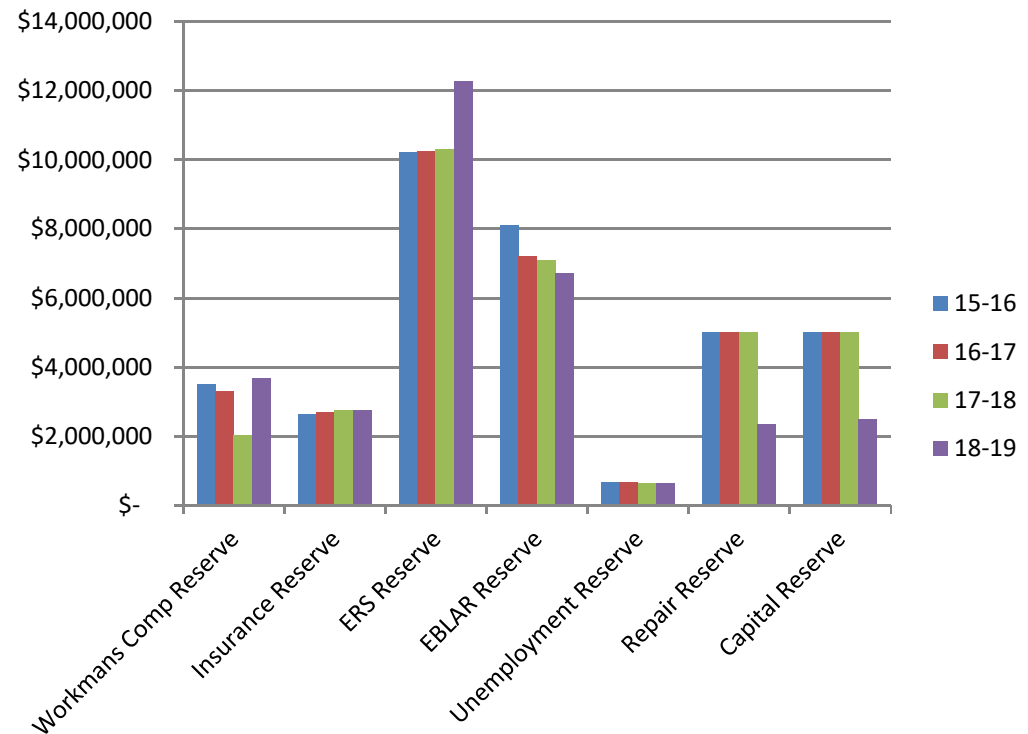
Applied Fund Balance

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



Sources of General Fund Revenue

	2019-20 Estimated Revenue	2018-19 Adopted Budget	217-18 Adopted Budget	2016-17 Adopted Budget	2015-16 Adopted Budget	
<div data-bbox="126 560 462 690" style="border: 1px solid green; padding: 5px; display: inline-block;">This is the max – not final</div> →	Max Tax Levy	\$ 103,365,165	\$ 99,641,391	\$ 97,660,190	\$ 96,979,249	\$ 95,722,632
	Other Income	\$ 1,381,500	\$ 1,381,500	\$ 1,151,000	\$ 1,420,000	\$ 1,624,714
	State Aid	\$ 126,357,894	\$ 122,765,920	\$ 122,015,709	\$ 114,995,287	\$ 110,492,892
<div data-bbox="126 873 441 954" style="border: 1px solid green; padding: 5px; display: inline-block;">Under Review</div> →	Use of Reserves		\$ 6,600,000	\$ 2,250,000	\$ 4,682,639	\$ 5,207,532
<div data-bbox="126 976 441 1057" style="border: 1px solid green; padding: 5px; display: inline-block;">Under Review</div> →	Applied Fund Balance		\$ 9,650,000	\$ 13,250,000	\$ 10,710,662	\$ 10,710,662
		\$ 231,104,559	\$ 240,038,811	\$ 236,326,899	\$ 228,787,837	\$ 223,758,432



February 13, 2019



Voting History

DATE	YES VOTES	NO VOTES	TOTAL VOTES	PASS %	
May 21, 2002	1212	802	2014	60.18%	
June 3, 2003	2614	1082	3696	70.73%	
May 18, 2004	1638	1325	2963	55.28%	
May 17, 2005	1624	1864	3488	46.56%	
June 21, 2005	2708	1861	4569	59.27%	REVOTE
May 16, 2006	1729	1826	3555	48.64%	
June 20, 2006	2857	1816	4673	61.14%	REVOTE
May 15, 2007	1885	1333	3218	58.58%	
May 20, 2008	1447	1302	2749	52.64%	
May 19, 2009	1545	850	2395	64.51%	
May 18, 2010	3033	1847	4880	62.15%	
May 17, 2011	2500	2485	4985	50.15%	
May 15, 2012	1758	1458	3216	54.66%	
May 21, 2013	1864	1183	3047	61.17%	
May 20, 2014	1542	785	2327	66.27%	
May 19, 2015	1355	564	1919	70.61%	
May 17, 2016	1348	674	2022	66.67%	
May 16, 2017	1149	478	1627	70.62%	
May 15, 2018	1048	683	1731	60.54%	
Percentage change from last year			6.39%		



Thank You

- ~~Budget Advisory Meeting # 1 – February 13, 2019 7:30pm – 8:00pm~~
- ~~Budget Advisory Meeting # 2 – February 13, 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 -

February 13, 2019

