



**William Floyd School District**  
Our rich history builds a promising future!



## **BUDGET ADVISORY MEETING #2**

February 13, 2019

**HIGH SCHOOL LIBRARY**

**7:00 PM – 7:30 PM**

# Overview

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- Budget Priorities
  - Elementary
  - Secondary
- Rollover Budget
- Budget Components
  - 1000 – General Support, Operations & Maintenance, Utilities and Insurance
  - 2000 – Curriculum and Instruction
  - 5000 – Transportation
  - 9000 – Employee Benefits, Debt Service, Fund Transfers and Capital Expenditures
- Revenues
- Next Steps

# Priorities

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## Elementary:

Continuing to support the social-emotional, as well as academic growth of our students continues to be a priority. We are proposing the addition of a school counselor, so that there is one in each elementary building to support student academics, organization and study skills. In addition, we are looking to continue the growth of the William Floyd Learning Center by adding a 6<sup>th</sup> grade section.

## Secondary:

It is our mission to increase the graduation rate to over 90%. As part of a long-term strategy, this year we are expanding the academic offering and increasing the instructional support for our middle school students. The addition of four teachers per building will move our middle school schedules to a 9-period day with extra help. This new schedule will provide a flexible structure, ensuring all of our students receive a strong academic foundation and enrichment that sets them up for success in high school and beyond.



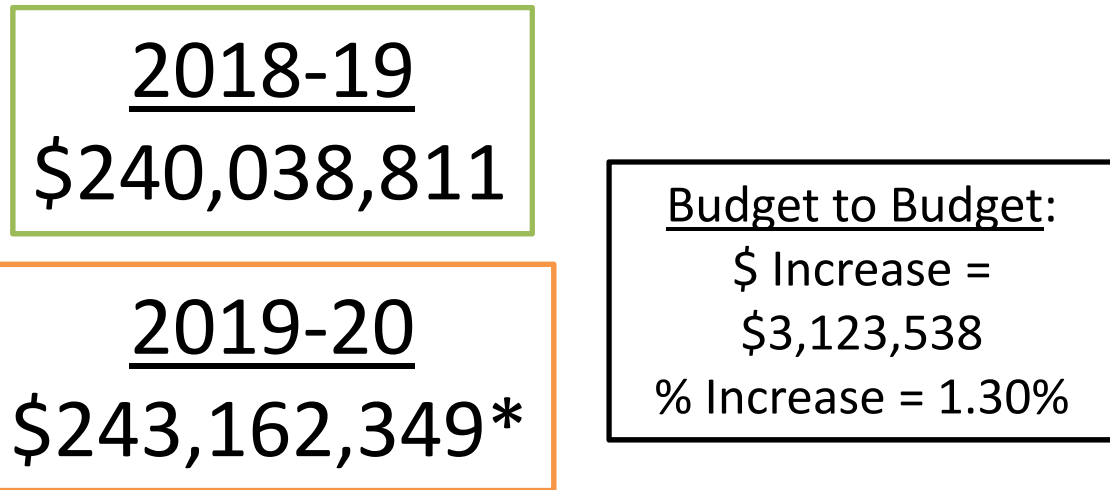
# Rollover Budget

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## Definition:

What will it cost to do everything that we are currently doing in the 2018-19 school year, in the 2019-20 school year.

- This includes all programs, classes, staff and student opportunities that currently exist.



\* This is not the final Budget



# General Fund Codes

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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.

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# General Fund Codes

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General Support	2019-20 Current Rollover	2018-19 Adopted Budget	217-18 Adopted Budget	2016-17 Adopted Budget	2015-16 Adopted Budget
Board of Education, District Clerk and District Meetings - Codes - 1010, 1040 & 1060	\$ 88,225	\$ 82,505	\$ 77,550	\$ 77,175	\$ 75,975
Superintendent's Office Codes - 1240 & 1245	\$ 1,165,950	\$ 1,094,001	\$ 1,071,500	\$ 1,028,050	\$ 1,022,820
Business Administration, Payroll, Auditing, Purchasing & Treasurer Codes - 1310, 1320, 1325, 1345 & 1380	\$ 1,296,900	\$ 1,339,100	\$ 1,421,350	\$ 1,336,600	\$ 1,255,150
Legal, Personnel/Human Resources and Public Relations Codes - 1420, 1430 & 1480	\$ 1,938,250	\$ 1,999,400	\$ 1,943,538	\$ 1,881,750	\$ 1,878,681
Custodial, Maintenance & Grounds Codes - 1620, 1621, 1622, 1624, 1625 & 1660	\$ 13,423,620	\$ 14,171,120	\$ 13,760,630	\$ 13,004,209	\$ 12,819,541
Security Operations Code - 1623	\$ 2,993,600	\$ 2,852,422	\$ 2,800,916	\$ 2,698,122	\$ 2,707,214
Central Printing & Data Services Codes - 1670, 1680 & 1681	\$ 2,764,950	\$ 2,780,450	\$ 2,716,689	\$ 2,827,227	\$ 2,913,983
Misc. Insurance, School Association Dues & BOCES Participation Fee Codes - 1910, 1920 & 1981	\$ 2,796,500	\$ 2,797,750	\$ 2,777,750	\$ 2,877,750	\$ 2,877,750
	\$ 26,467,995	\$ 27,116,748	\$ 26,569,923	\$ 25,730,883	\$ 25,551,114



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	2019-20	2019	2018	2017	2016
Supervision, Instructional & Athletics Codes	Current Rollover	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget
Supervision Codes 2010, 2020, 2041, 2044, 2060 & 2070	\$ 8,232,271	\$ 7,428,519	\$ 6,771,821	\$ 6,133,984	\$ 5,775,129
Instructional Codes - 2110 thru 2173	\$ 65,262,603	\$ 64,539,977	\$ 63,192,348	\$ 61,105,429	\$ 59,856,954
Special Education Instruction Codes - 2250 thru -2280	\$ 46,154,101	\$ 46,065,236	\$ 46,293,690	\$ 44,468,847	\$ 41,701,072
Instructional Departments, Co-Curricular & Support Codes - 2331 thru 2850	\$ 10,225,458	\$ 10,218,379	\$ 9,497,644	\$ 9,316,618	\$ 9,022,631
Athletics Code - 2855	\$ 1,968,549	\$ 2,048,830	\$ 1,614,607	\$ 1,520,255	\$ 1,336,840
	\$ 131,842,982	\$ 130,300,941	\$ 127,370,110	\$ 122,545,133	\$ 117,692,626





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# General Fund Codes

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Transportation	2019-20 Current Rollover	2019 Adopted Budget	2018 Adopted Budget	2017 Adopted Budget	2016 Adopted Budget
Salaries, Contractual, BOCES, Field Trips, Athletics, Routing & Consultant Expenses Codes -5510, 5540, 5540 & 5581	\$ 19,024,629	\$ 15,417,522	\$ 15,643,884	\$ 16,572,576	\$ 15,702,076



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# General Fund Codes

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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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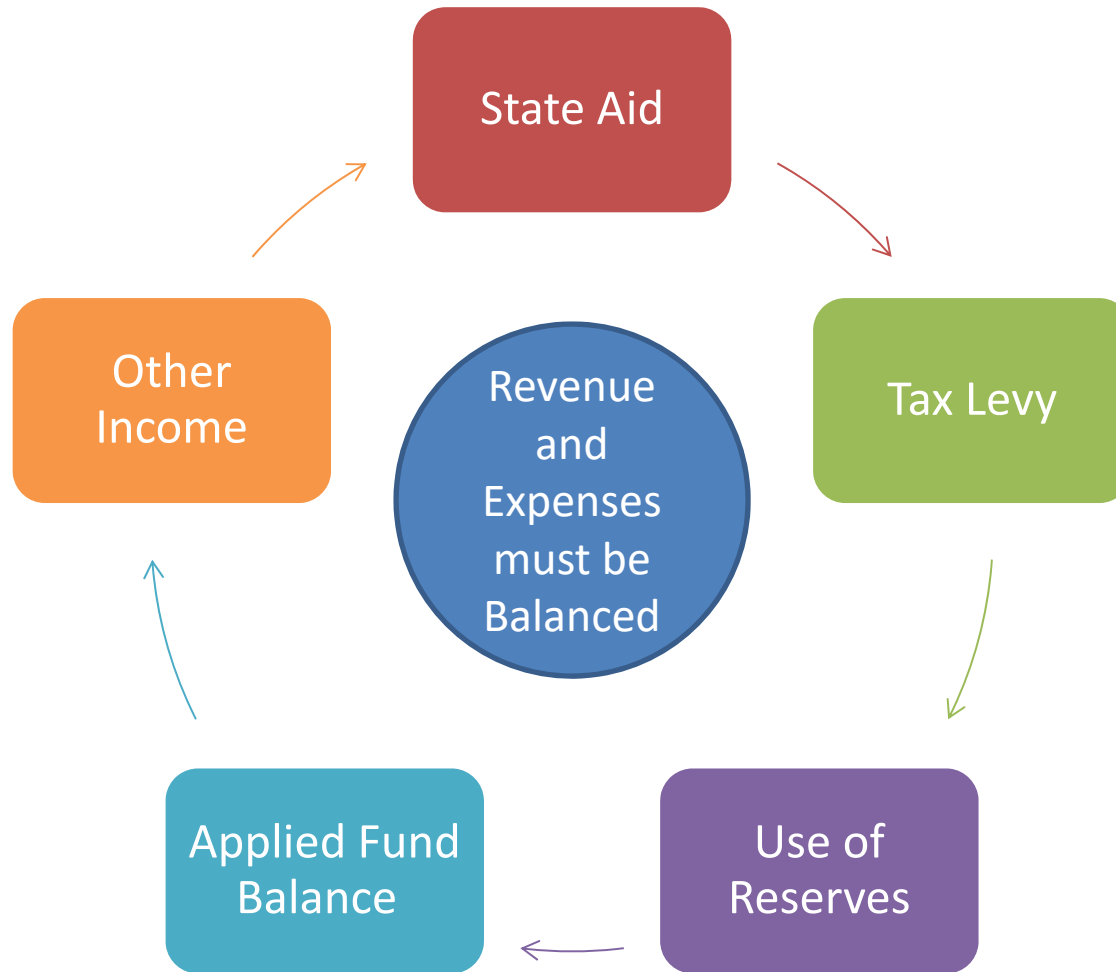
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Undistributed Expenses	2019-20 Current Rollover	2019 Adopted Budget	2018 Adopted Budget	2017 Adopted Budget	2016 Adopted Budget
Employee Benefits - Health, Dental, Vision, TRS, ERS, FICA, MEDI, Workers Comp, Unemployment, Stop Gap & Medical Administration 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 2018-19	Governors Proposal 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			\$ -	
<b>Subtotal</b>	<b>\$ 113,064,323</b>	<b>\$ 117,790,946</b>	<b>\$ 4,726,623</b>	<b>4.18%</b>
Building Aid	\$ 10,717,780	\$ 10,610,610	\$ (107,170)	
<b>Total</b>	<b>\$ 123,782,103</b>	<b>\$ 128,401,556</b>	<b>\$ 4,619,453</b>	<b>3.73%</b>
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

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“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

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- ❑ 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%
	<u>\$ 100,029,992</u>
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>

Allowable Growth Factor	2.00%
	<u>\$ 102,046,872</u>

PILOTS for coming year	\$ 16,280
	<u>\$ 102,030,592</u>

Available Carryover	\$ 1,334,573
TAX LEVY LIMIT	<u>\$ 103,365,165</u>

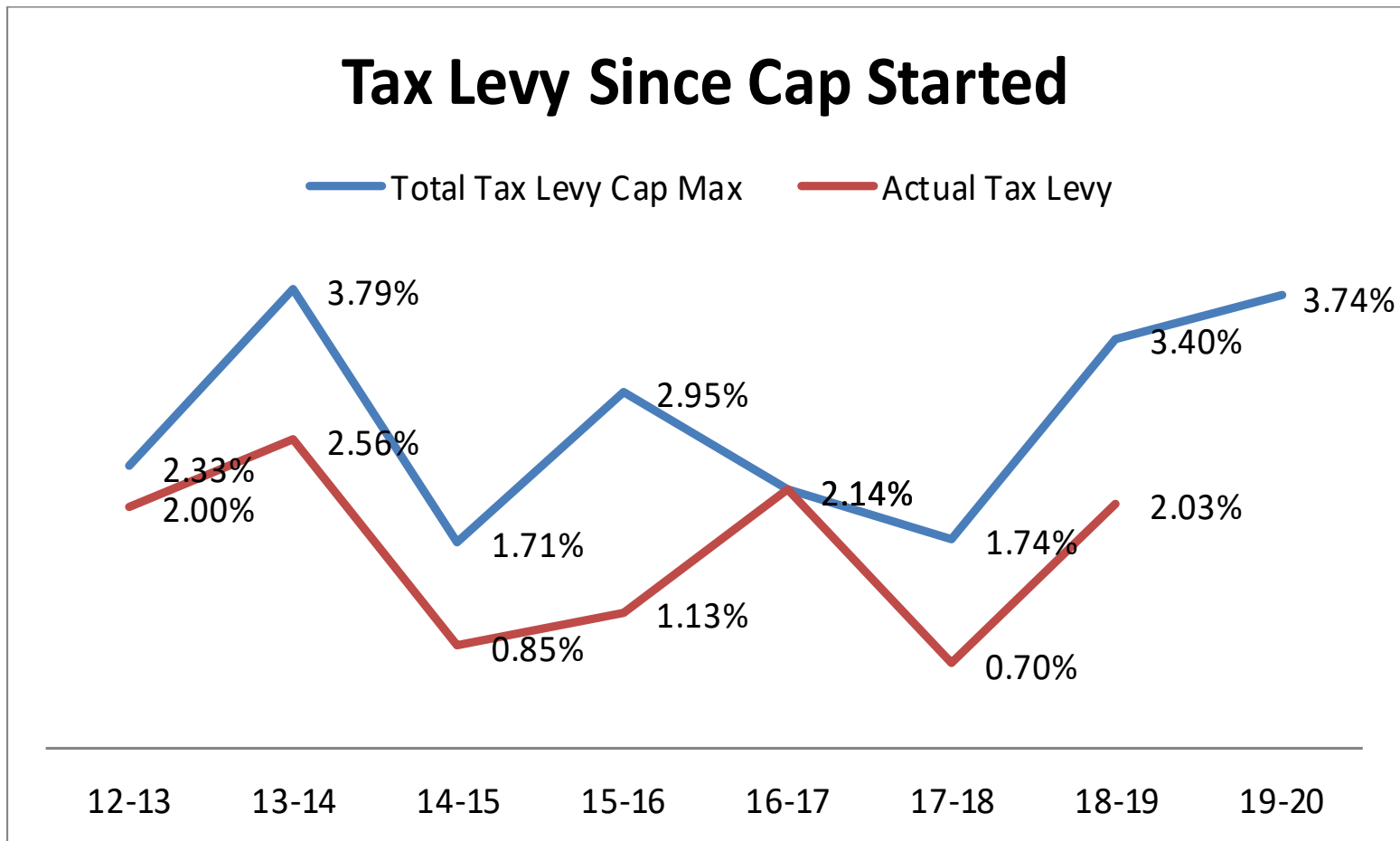
Coming School Year Exclusions	
a. \$	-
b. \$	-
c. \$	-
d. \$	-

<b>MAXIMUM ALLOWABLE LEVY</b>	<u>\$ 103,365,165</u>
Tax Levy	<u>3.74%</u>

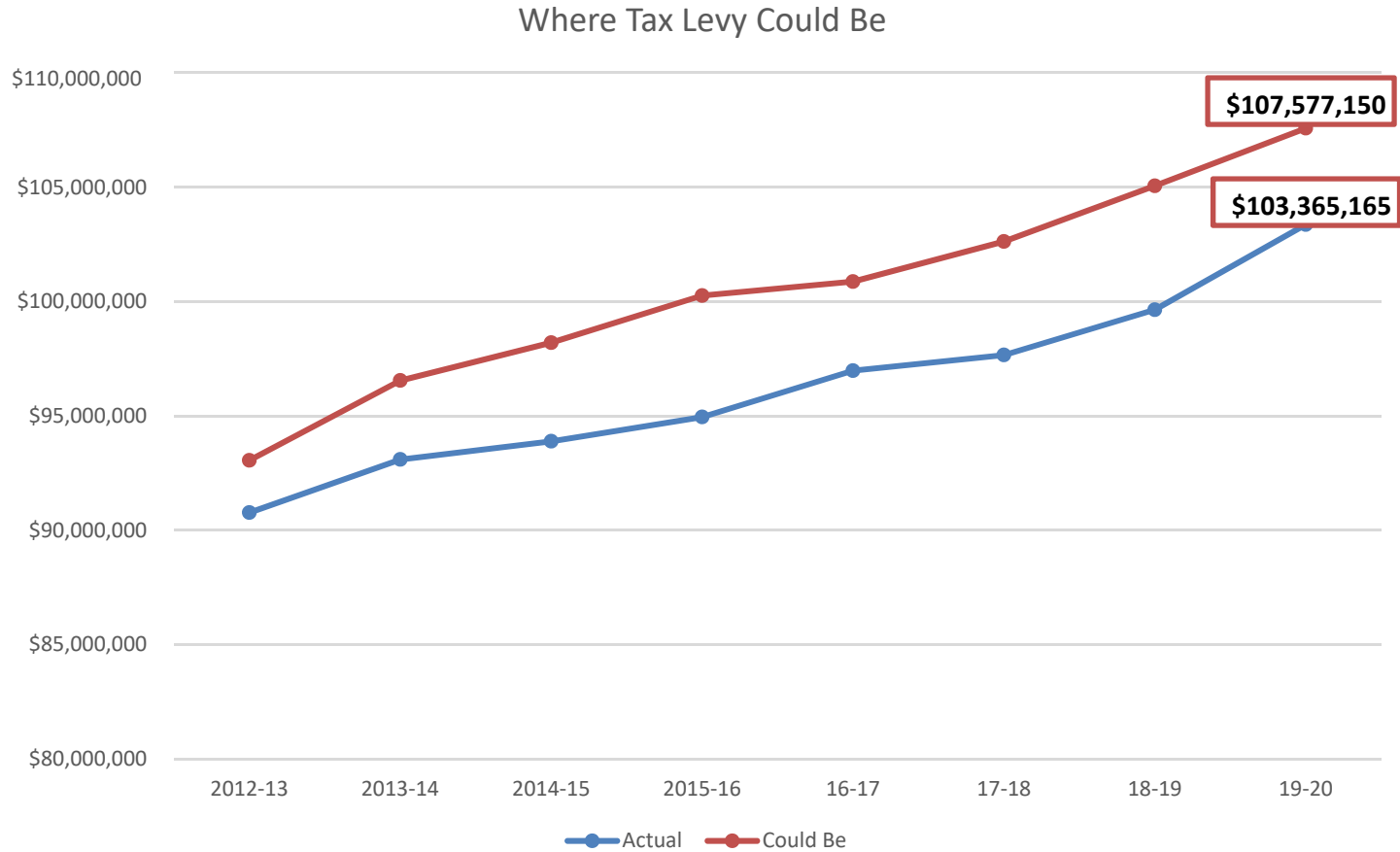
There is legislation to make the "TAX CAP" permanent



# Tax Levy History



# Tax Levy History



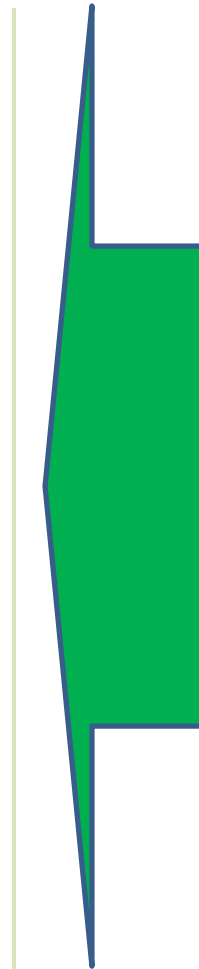
February 13, 2019



# Other Income

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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

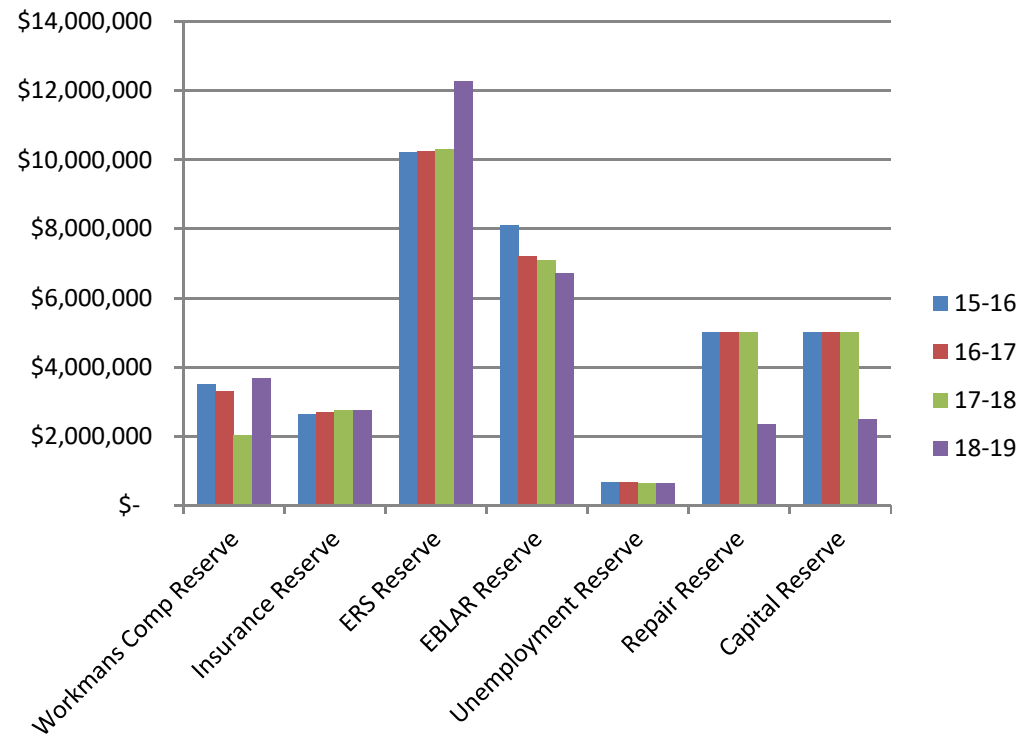
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It is the total money available at the end of the fiscal period, which is comprised of the following areas:

- 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 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 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 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



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February 13, 2019



# Voting History

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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](mailto: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 -

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February 13, 2019

