



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



## BUDGET ADVISORY MEETING #3

April 21, 2020

Webex

7:00 PM – 7:30 PM

# Budget Overview

---

- Assumptions
- State Aid Review
  - Concerns - Warnings
- Tax Levy
  - Calculation & Historical
- Expense Budget
- 3 Part Budget
- School Budget Vote and Elections
- Next Steps

# Budget Assumptions

---

- Maintain everything we currently have
- Reallocate resources when available
- Take savings based on attrition, not layoffs (if possible)
- Negotiate lower rates with vendors
- Continue to evaluate needs and current resources
- Revenue budget assumes a reduction of \$2,250,912 in state aid, during the 2020-21 fiscal period

# Corrected Governor's Executive Proposal

	<u>1/22/2020</u>			
	Governors			
	Actual	Proposal		
	2019-20	2020-21	Difference	
Foundation Aid	\$ 89,723,508	\$ 100,052,980	\$ 10,329,472	11.51%
Community Schools Aid			\$ -	
Universal Pre-K	\$ 1,486,267	\$ 1,486,267	\$ -	
BOCES Aid	\$ 2,942,477	\$ -	\$ (2,942,477)	removed
Public Excess High Cost Aid	\$ 6,949,324	\$ 6,606,088	\$ (343,236)	
Private Excess Cost Aid	\$ 1,039,602	\$ 1,040,603	\$ 1,001	
Software Aid			\$ -	
Library Materials Aid	\$ 723,794	\$ -	\$ (723,794)	removed
Textbook Aid			\$ -	
Hardware & Technology Aid	\$ 159,506	\$ -	\$ (159,506)	removed
Transportation Aid (w/o Summer)	\$ 13,021,012	\$ 15,100,000	\$ 2,078,988	
High Tax Aid	\$ 3,752,477	\$ -	\$ (3,752,477)	removed
<b>Subtotal</b>	<b>\$ 119,797,967</b>	<b>\$ 124,285,938</b>	<b>\$ 4,487,971</b>	<b>3.75%</b>
Building Aid	\$ 10,516,692	\$ 10,520,662	\$ 3,970	
<b>Total</b>	<b>\$ 130,314,659</b>	<b>\$ 134,806,600</b>	<b>\$ 4,491,941</b>	<b>3.45%</b>
Community Schools Aid	\$ 1,998,531	\$ 2,406,161	\$ 407,630	20.40%

This is an expense driven aid and our projected expense will be less than the Governor is estimating



# What it looks like now – April 21, 2020

---

## Comments from the Governor

- Gov. Andrew M. Cuomo warns of impending, widespread education spending cuts and said he'd seek authority to make rolling reductions on a quarterly basis as New York grapples with the coronavirus pandemic.
- "State governments are losing money. Local governments are losing money. It is a reality for everyone and everyone has to adjust."
- "New York State is basically bankrupt ... and you are going to see education cuts all across the state."
- "State aid will be reduced by at least 20% unless the Federal government does the right thing".

# Coronavirus Impacted State Aid -

	Adopted Budget 4/3/2020		
	Actual 2019-20	Adopted Budget 2020-21	Difference
Foundation Aid	\$ 89,723,508	\$ 89,723,508	\$ -
Community Schools Aid			\$ -
Universal Pre-K	\$ 1,486,267	\$ 1,486,267	\$ -
BOCES Aid	\$ 2,987,447	\$ 2,641,473	\$ (345,974)
Public Excess High Cost Aid	\$ 6,894,918	\$ 6,505,098	\$ (389,820)
Private Excess Cost Aid	\$ 1,039,602	\$ 1,038,327	\$ (1,275)
Software Aid			\$ -
Library Materials Aid	\$ 723,794	\$ 732,373	\$ 8,579
Textbook Aid			\$ -
Hardware & Technology Aid	\$ 159,506	\$ 162,455	\$ 2,949
Transportation Aid (w/o Summer)	\$ 13,021,012	\$ 13,100,000	\$ 78,988
High Tax Aid	\$ 3,752,477	\$ 3,752,477	\$ -
Pandemic Adjustment	\$ -	\$ (2,250,912)	\$ (2,250,912)
<b>Subtotal</b>	<b>\$ 119,788,531</b>	<b>\$ 116,891,066</b>	<b>\$ (2,897,465)</b>
Building Aid	\$ 10,516,692	\$ 10,520,662	\$ 3,970
Federal Cares Restoration	\$ -	\$ 2,250,912	\$ 2,250,912
<b>Total</b>	<b>\$ 130,305,223</b>	<b>\$ 129,662,640</b>	<b>\$ (642,583)</b>
Community Schools Aid	\$ 1,998,531	\$ 1,998,531	\$ -

**\$5,143,960**  
 Reduction from  
 what the Governor  
 proposed on  
 1/22/2020



# Concerns - Revenue Reductions to State Aid

---

- The final budget authorizes the assessment of state revenues on an ongoing basis.
- The year will be divided into three measurement periods;
  - April 1 - April 30,
  - May 1 - June 30, and
  - July 1 - December 31.
- If actual state operating revenue is less than 99% of projected revenue for the measurement period or actual operating fund expenditures are more than 101% of projected operating fund spending, or both, the state Division of Budget (DOB) may reduce state aid for school districts and other localities.
- DOB has broad authority as to how those adjustments would be made.
- The legislature does have the ability to counter DOB's proposed adjustments with its own plan if it so chooses.
- According to language in the budget, school districts and localities that have their aid reduced may be repaid the reduction amount at a later date, if the budget is put back into balance under certain conditions.
- Governor has warned that state aid will be reduced by another 20%, unless the Federal government provides support.

# 2020-21 Tax Levy Cap - Update

---

The  
"TAX CAP"  
is  
permanent

- Capital expenditures for BOCES, paid through its component school districts, will now be included in the calculation of each school district's Capital Local Expenditures excluded under the Property Tax Cap.
- The Chief Fiscal Officer of each school district is required to ensure that a Property Tax Cap form is filed with OSC by **March 1st**. Completing this form will also provide a calculation of the allowable levy limit, which is an important component in your district's budget development.



# 2020-21 Max Tax Levy Calculation

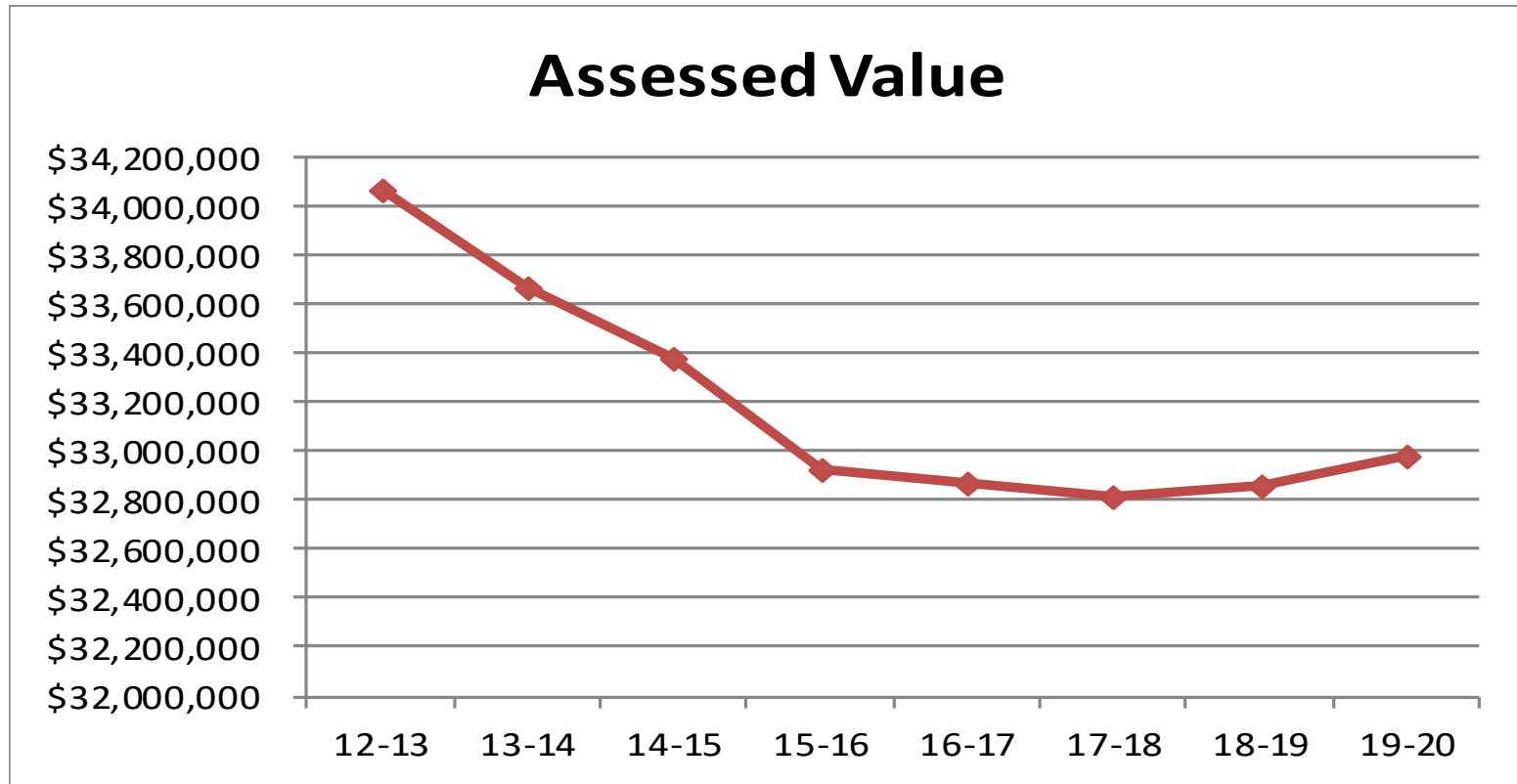
Prior Year Tax Levy		\$ 101,362,804
Reserve Amount for any Excess Levy	-	\$ -
	=	\$ 101,362,804
Tax Base Growth Factor	X	100.15%
	=	\$ 101,514,848
Prior Year PILOT	+	\$ 16,280
	=	\$ 101,531,128
Prior Year Exclusions (not TRS/ERS)		
a. BOCES Capital Exclusion	-	\$ -
b.	-	\$ -
Adjusted Prior Year Levy	=	\$ 101,531,128
Allowable Growth Factor	X	1.81%
	=	\$ 103,368,842
PILOTS for coming year	-	\$ 17,270
	=	\$ 103,351,572
Available Carryover	+	\$ 1,550,477
TAX LEVY LIMIT	=	\$ 104,902,049
Coming School Year Exclusions		
a. BOCES Capital Exclusion	+	\$ -
b.	+	\$ -
c.	+	\$ -
d.	+	\$ -
<b>MAXIMUM ALLOWABLE LEVY</b>	=	\$ 104,902,049
Tax Levy % Increase		3.49%

This may change once we receive the BOCES #

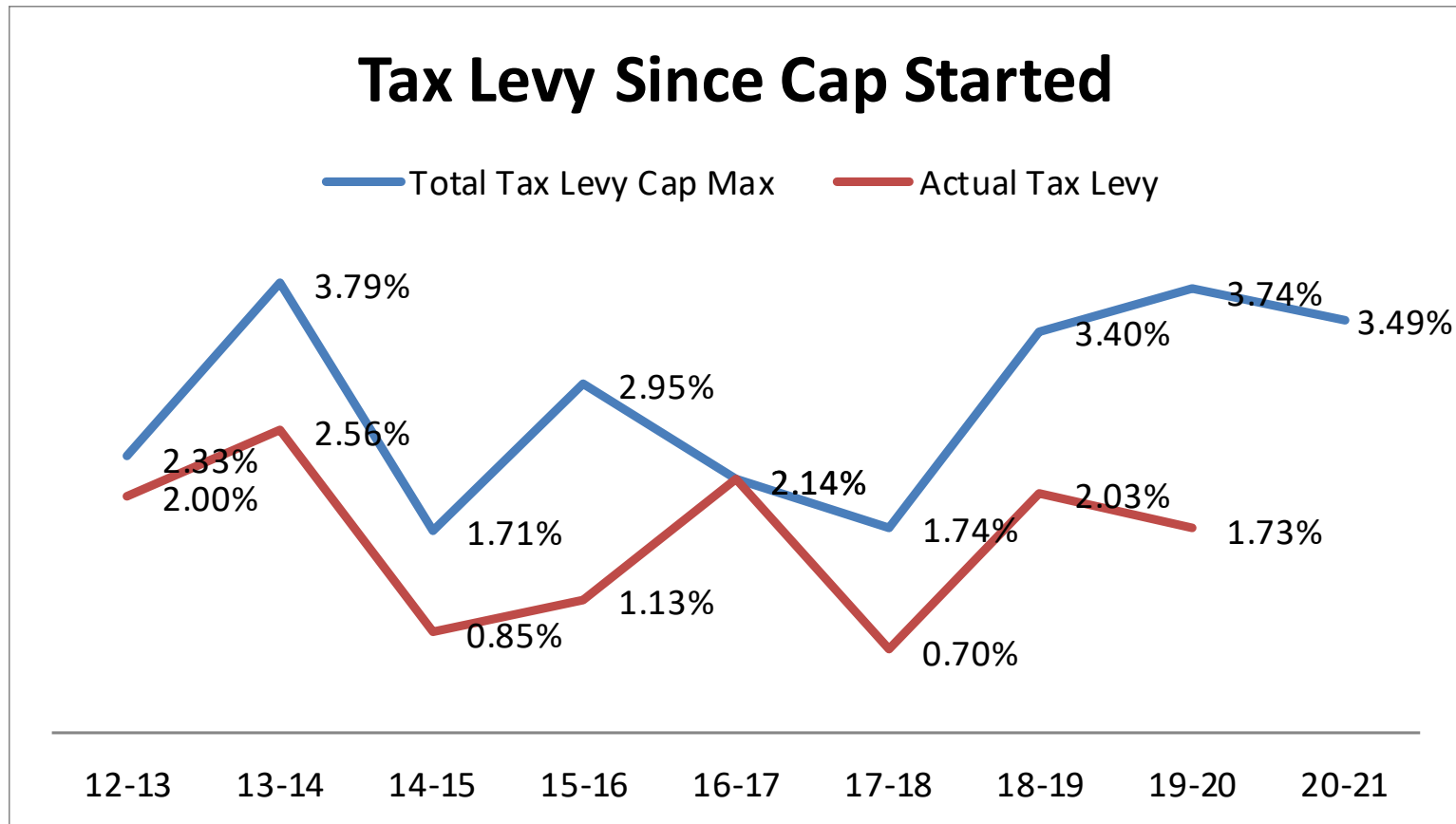


# Assessed Value

---

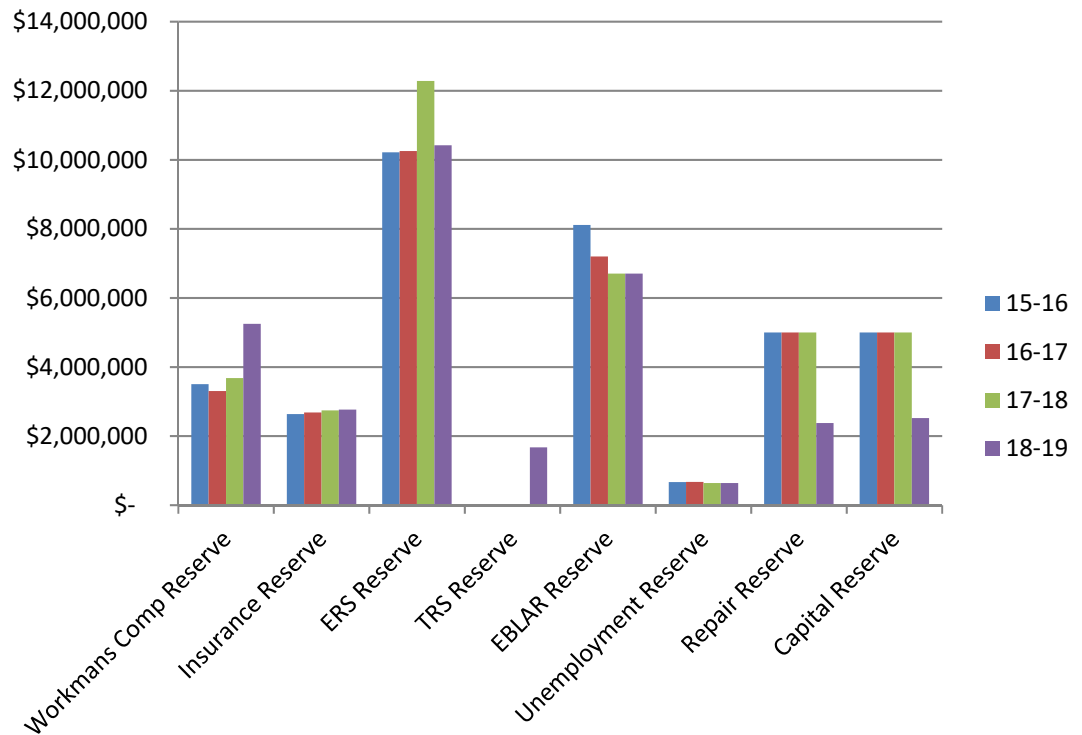


# Tax Levy History



# Reserves

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



# Operating 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

# Total Fund Balance

General Fund	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Non-spendable - prepaids	\$ -	\$ -	\$ -	\$ -	\$ 347,827	\$ 128,325	
Restricted:							
Workers Compensation	\$ 4,562,614	\$ 3,491,001	\$ 3,503,569	\$ 3,303,458	\$ 3,677,713	\$ 5,249,475	\$ 5,025,250
Unemployment Insurance	\$ 1,660,417	\$ 666,228	\$ 668,627	\$ 671,101	\$ 641,352	\$ 629,260	\$ 615,250
EBALR	\$ 7,553,414	\$ 7,579,851	\$ 8,113,143	\$ 7,198,716	\$ 6,702,587	\$ 6,301,563	\$ 6,000,000
Retirement Contribution	\$ 12,425,051	\$ 10,000,000	\$ 10,216,732	\$ 10,254,534	\$ 12,279,431	\$ 12,089,617	\$ 12,250,250
Insurance	\$ 2,617,605	\$ 2,626,767	\$ 2,636,223	\$ 2,682,977	\$ 2,743,856	\$ 2,767,673	\$ 2,770,250
Repair	\$ -	\$ 4,556,121	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 2,522,250	\$ -
Capital	\$ -	\$ -	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 2,375,960	\$ -
Total Restricted:	\$ 28,819,101	\$ 28,919,968	\$ 35,138,294	\$ 34,110,786	\$ 36,044,939	\$ 31,935,798	\$ 26,661,000
Assigned							
General Support	\$ 727,735	\$ 173,052	\$ 380,327	\$ 591,907	\$ 405,903	\$ 291,891	\$ 250,000
Instruction	\$ 1,008,402	\$ 1,546,026	\$ 1,056,534	\$ 226,719	\$ 876,319	\$ 1,191,415	\$ 815,250
Pupil Transportation	\$ 7,150	\$ -	\$ 1,000	\$ 3,006	\$ 467,604	\$ 467,604	\$ 467,604
Community Service	\$ -	\$ 75	\$ -	\$ -	\$ -	\$ -	\$ -
Appropriated FB	\$ 20,844,000	\$ 10,710,662	\$ 10,710,662	\$ 13,250,000	\$ 9,650,000	\$ 9,650,000	\$ 9,650,000
Total Assigned	\$ 22,587,287	\$ 12,429,815	\$ 12,148,523	\$ 14,071,632	\$ 11,399,826	\$ 11,600,910	\$ 11,182,854
Unassigned-Fund balance (4%)	\$ 16,084,703	\$ 8,919,537	\$ 9,151,513	\$ 9,453,076	\$ 9,601,552	\$ 9,854,245	\$ 9,854,245
Total General Fund Balance	\$ 67,491,091	\$ 50,269,320	\$ 56,438,330	\$ 57,635,494	\$ 57,394,144	\$ 53,519,278	\$ 47,698,099

One time use reserves,  
which reduced total FB



# Expense Budget

General Support	2020-21 Proposed Budget	2019-20 Adopted Budget	2018-19 Adopted Budget	2017-18 Adopted Budget	2016-17 Adopted Budget	2015-16 Adopted Budget
Board of Education, District Clerk and District Meetings - Codes - 1010, 1040 & 1060	\$ 91,175	\$ 88,225	\$ 82,505	\$ 77,550	\$ 77,175	\$ 75,975
Superintendent's Office Codes - 1240 & 1245	\$ 1,212,250	\$ 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	\$ 1,359,450	\$ 1,300,900	\$ 1,339,100	\$ 1,421,350	\$ 1,336,600	\$ 1,255,150
Legal, Personnel/Human Resources and Public Relations Codes - 1420, 1430 & 1480	\$ 1,943,750	\$ 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	\$ 13,292,750	\$ 13,423,620	\$ 14,171,120	\$ 13,760,630	\$ 13,004,209	\$ 12,819,541
Security Operations Code - 1623	\$ 3,142,750	\$ 2,993,600	\$ 2,852,422	\$ 2,800,916	\$ 2,698,122	\$ 2,707,214
Central Printing & Data Services Codes - 1670, 1680 & 1681	\$ 3,391,656	\$ 3,251,000	\$ 2,780,450	\$ 2,716,689	\$ 2,827,227	\$ 2,913,983
Misc. Insurance, School Association Dues & BOCES Participation Fee Codes - 1910, 1920 & 1981	\$ 2,796,250	\$ 2,796,500	\$ 2,797,750	\$ 2,777,750	\$ 2,877,750	\$ 2,877,750
	\$ 27,230,031	\$ 26,958,045	\$ 27,116,748	\$ 26,569,923	\$ 25,730,883	\$ 25,551,114

April 21, 2020



# Expense Budget

Supervision, Instructional & Athletics Codes	2020-21 Proposed Budget	2019-20 Adopted Budget	2018-19 Adopted Budget	2017-18 Adopted Budget	2016-17 Adopted Budget	2015-16 Adopted Budget
Supervision Codes 2010, 2020, 2041, 2044, 2060 & 2070	\$ 8,278,396	\$ 8,242,271	\$ 7,428,519	\$ 6,771,821	\$ 6,133,984	\$ 5,775,129
Instructional Codes - 2110 thru 2173	\$ 65,592,193	\$ 65,597,225	\$ 64,539,977	\$ 63,192,348	\$ 61,105,429	\$ 59,856,954
Special Education Instruction Codes - 2250 thru -2280	\$ 46,321,750	\$ 45,076,046	\$ 46,065,236	\$ 46,293,690	\$ 44,468,847	\$ 41,701,072
Instructional Departments, Co-Curricular & Support Codes - 2331 thru 2850	\$ 11,926,766	\$ 10,583,054	\$ 10,218,379	\$ 9,497,644	\$ 9,316,618	\$ 9,022,631
Athletics Code - 2855	\$ 2,015,750	\$ 2,009,993	\$ 2,048,830	\$ 1,614,607	\$ 1,520,255	\$ 1,336,840
	\$ 134,134,855	\$ 131,508,589	\$ 130,300,941	\$ 127,370,110	\$ 122,545,133	\$ 117,692,626

Transportation	2020-21 Proposed Budget	2019-20 Adopted Budget	2018-19 Adopted Budget	2017-18 Adopted Budget	2016-17 Adopted Budget	2015-16 Adopted Budget
Salaries, Contractual, BOCES, Field Trips, Athletics, Routing & Consultant Expenses Codes -5510, 5540, 5540 & 5581	\$ 21,701,500	\$ 20,375,129	\$ 15,417,522	\$ 15,643,884	\$ 16,572,576	\$ 15,702,076

Recreation/Civic	2020-21 Proposed Budget	2019-20 Adopted Budget	2018-19 Adopted Budget	2017-18 Adopted Budget	2016-17 Adopted Budget	2015-16 Adopted Budget
Recreation & Civic Activities Codes - 7000 & 8000	\$ 26,500	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000

April 21, 2020





# Expense Budget

---

Undistributed Expenses	2020-21 Proposed Budget	2019-20 Adopted Budget	2018-19 Adopted Budget	2017-18 Adopted Budget	2016-17 Adopted Budget	2015-16 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	\$ 57,746,250	\$ 57,523,362	\$ 57,474,350	\$ 56,313,542	\$ 53,470,258	\$ 53,554,116
Principal, Interest and TAN Expenses Codes - 9711, 9715, 9731 & 9760	\$ 4,147,475	\$ 9,400,000	\$ 9,425,750	\$ 10,125,940	\$ 10,165,487	\$ 10,185,000
Interfund Transfers Codes - 9901, 9950 & 9960	\$ 620,000	\$ 570,000	\$ 282,500	\$ 282,500	\$ 282,500	\$ 282,500
	\$ 62,513,725	\$ 67,493,362	\$ 67,182,600	\$ 66,721,982	\$ 63,918,245	\$ 64,021,616



# Three (3) Component Budget

---

3 Component Budget	2020-21 Proposed Budget	2019-20 Adopted Budget	2018-19 Adopted Budget	2017-18 Adopted Budget
Administrative Component	\$ 24,859,933	\$ 24,545,914	\$ 23,116,747	\$ 22,176,279
Program Component	\$ 193,592,875	\$ 189,581,863	\$ 183,999,893	\$ 181,045,277
Capital Component	\$ 27,153,803	\$ 32,228,347	\$ 32,922,171	\$ 33,105,343
	\$ 245,606,611	\$ 246,356,124	\$ 240,038,811	\$ 236,326,899
Administrative Component - %	10.12%	9.96%	9.63%	9.38%
Program Component - %	78.82%	76.95%	76.65%	76.61%
Capital Component - \$	11.06%	13.08%	13.72%	14.01%



# Next Steps

---

- All school board elections across New York state scheduled for April or May are **postponed until at least June 1**, and subject to further directive, according to an executive order issued by Gov. Andrew Cuomo.
- We are waiting for additional direction from the NYSED and the Governor's office about School District Budget Vote and Board of Education Elections.
- Once more information is provided, the Board of Education may decide to adopt a revised budget, based on information available at that time.

# Voting History

---

<b>DATE</b>	<b>TOTAL VOTES</b>	<b>% VOTING</b>
May 21, 2002	2014	6.98%
June 3, 2003	3696	12.81%
May 18, 2004	2963	10.27%
May 17, 2005	3488	12.09%
June 21, 2005	4569	15.84%
May 16, 2006	3555	12.33%
June 20, 2006	4673	16.20%
May 15, 2007	3218	11.16%
May 20, 2008	2749	9.53%
May 19, 2009	2395	8.30%
May 18, 2010	4880	16.92%
May 17, 2011	4985	17.28%
May 15, 2012	3216	11.15% Tax Cap
May 21, 2013	3047	10.56%
May 20, 2014	2327	8.07%
May 19, 2015	1919	6.65%
May 17, 2016	2022	7.01%
May 16, 2017	1627	5.64%
May 15, 2018	1731	6.00%
May 21, 2019	1450	5.03%





---

April 21, 2020



# Thank You

- ~~Budget Advisory Meeting # 1 – February 10, 2020 7:30pm – 8:00pm~~
- ~~Budget Advisory Meeting # 2 – Cancelled~~
- ~~Budget Advisory Meeting # 3 – March 31, 2020 7:00pm – 7:30pm~~
- ~~Budget Presentation April 21, 2020 – WEBEX~~
- Annual Budget Hearing May 12, 2020 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 19, 2020~~

~~7:00 AM – 9:00 PM~~

~~East Lobby of the High School~~

Waiting for  
directions from  
the state

-Please Get Home Safely -

April 21, 2020

