

William Floyd School District

2016-17 Budget Presentation #5

April 13, 2016



Overview

- Budget Advisory Committee (BAC)
- Tax Levy Cap Calculation
- Approved State Budget (State Aid)
- Rollover Budget
- Total Estimated Revenue
- Proposed Adds
- Next Steps

Budget Advisory Committee (BAC)

- ❑ Established to provide a collaborative and transparent budget development process
- ❑ Open to all community residents, students and the general public
- ❑ Allows members of the Board of Education (BOE) to hear issues and suggestions from you first hand
- ❑ Educational forum to help everyone understand the budget, its development and its challenges

Dates:

April 19, 2016 – Budget Adoption



Our Tax Levy Cap Calculation for 16-17

Prior Year Tax Levy			\$	94,947,132
Reserve Amount for any Excess Levy	-		\$	-
	=		\$	94,947,132
Tax Base Growth Factor	X			100.49%
	=		\$	95,412,373
Prior Year PILOT	+		\$	-
	=		\$	95,412,373
Prior Year Exclusions (not TRS/ERS)				
a.	-		\$	-
b.	-		\$	-
Adjusted Prior Year Levy	=		\$	95,412,373
Allowable Growth Factor	X			0.1200%
	=		\$	95,526,868
PILOTS for coming year	-		\$	-
	=		\$	95,526,868
Available Carryover	+		\$	1,449,881
TAX LEVY LIMIT	=		\$	96,976,749
Coming School Year Exclusions				
a.	+		\$	-
b.	+		\$	-
c.	+		\$	-
d.	+		\$	-
MAXIMUM ALLOWABLE LEVY	=		\$	96,976,749

Tax Levy % Increase

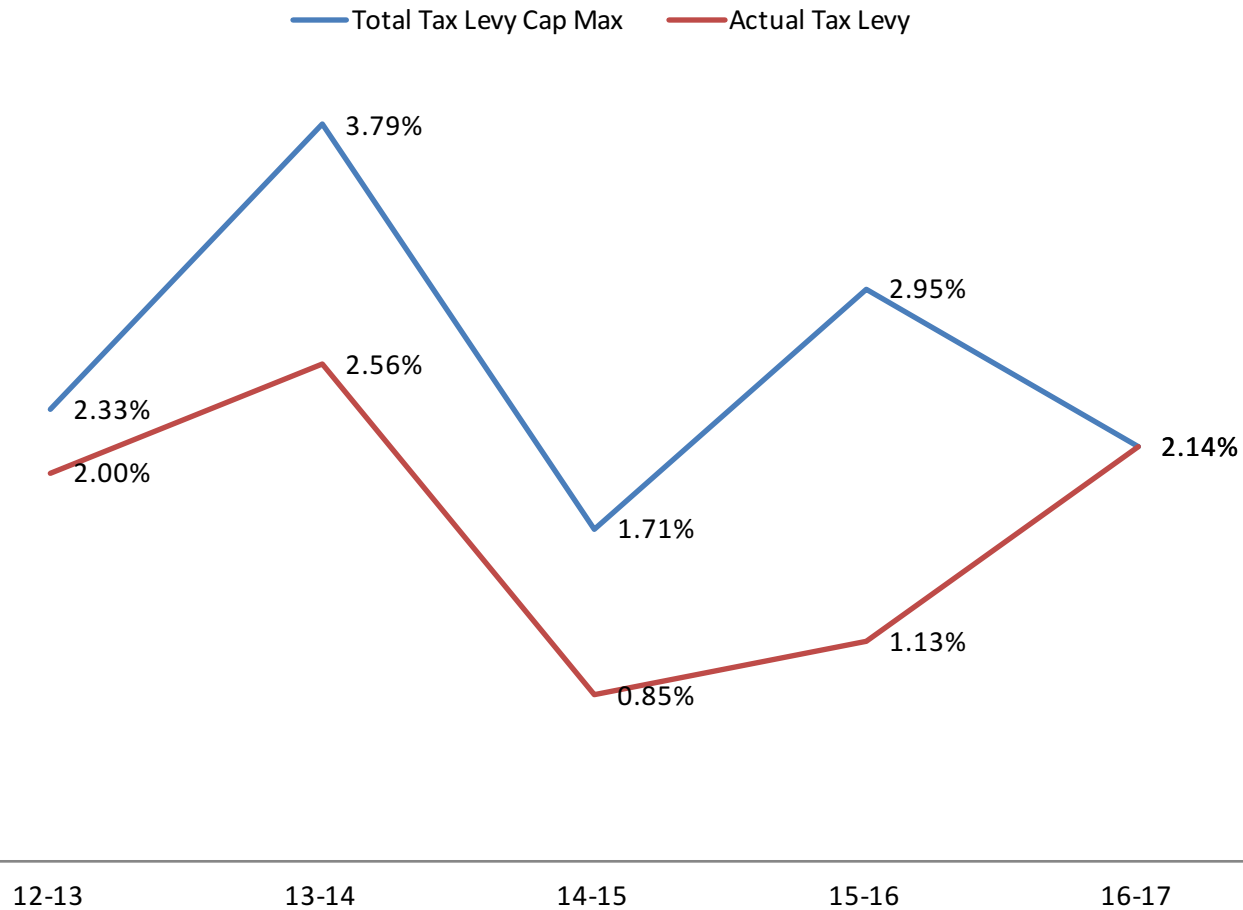
2.14%
Estimated

Maximum Tax Levy Cap
barring any Exclusions
or changes to the law



History since Tax Levy Cap

Tax Levy Since Cap Started



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Governor's Proposal – State Aid

	January 14 - 2016		
	Actual 2015-16	Governors Proposal 2016-17	Difference
Foundation Aid	\$ 80,536,229	\$ 81,494,610	\$ 958,381
Community Schools Aid	\$ -	\$ 492,842	\$ 492,842 ← New Item
Universal Pre-K	\$ 1,485,977	\$ 1,486,267	\$ 290
BOCES Aid	\$ 2,262,154	\$ 2,371,378	\$ 109,224
Public Excess High Cost Aid	\$ 5,634,500	\$ 5,262,916	\$ (371,584)
Private Excess Cost Aid	\$ 675,896	\$ 1,013,587	\$ 337,691
Software Aid	\$ 134,281	\$ 131,152	\$ (3,129)
Library Materials Aid	\$ 56,036	\$ 54,750	\$ (1,286)
Textbook Aid	\$ 531,434	\$ 533,893	\$ 2,459
Hardware & Technology Aid	\$ 75,023	\$ 151,236	\$ 76,213
Transportation Aid (w/o Summer)	\$ 8,542,785	\$ 10,173,253	\$ 1,630,468
High Tax Aid	\$ 3,752,477	\$ 3,752,477	\$ -
GAP Elimination	\$ (836,371)	\$ (221,288)	\$ 615,083
	\$ 102,850,421	\$ 106,697,073	\$ 3,846,652
Building Aid	\$ 11,405,918	\$ 11,484,756	\$ 78,838
	\$ 114,256,339	\$ 118,181,829	\$ 3,925,490

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Governor's Proposal – Community Schools Aid

Schools will be able to use these funds for:

- * community school coordinators
- * before- and after-school mentoring services
- * summer learning activities
- * health and dental care referrals and connections
- * other strategies to maximize student achievement

\$492,842.00

Approved State Budget – State Aid

	3/31/2016		
	Actual 2015-16	Approved Budget 2016-17	Difference
Foundation Aid	\$ 80,536,229	\$ 82,150,551	\$ 1,614,322
Community Schools Aid	\$ -	\$ -	\$ -
Universal Pre-K	\$ 1,485,977	\$ 1,486,267	\$ 290
BOCES Aid	\$ 2,262,154	\$ 2,368,095	\$ 105,941
Public Excess High Cost Aid	\$ 5,634,500	\$ 5,495,629	\$ (138,871)
Private Excess Cost Aid	\$ 675,896	\$ 1,014,735	\$ 338,839
Software Aid	\$ 134,281	\$ 136,438	\$ 2,157
Library Materials Aid	\$ 56,036	\$ 56,925	\$ 889
Textbook Aid	\$ 531,434	\$ 530,544	\$ (890)
Hardware & Technology Aid	\$ 75,023	\$ 152,112	\$ 77,089
Transportation Aid (w/o Summer)	\$ 8,542,785	\$ 8,860,903	\$ 318,118
High Tax Aid	\$ 3,752,477	\$ 3,752,477	\$ -
GAP Elimination	\$ (836,371)	\$ -	\$ 836,371
	\$ 102,850,421	\$ 106,004,676	\$ 3,154,255
Building Aid	\$ 11,405,918	\$ 11,488,005	\$ 82,087
Total	\$ 114,256,339	\$ 117,492,681	\$ 3,236,342

Includes
Community
Schools Aid

Reduced by
\$1,300,000

Full Restoration

Re-amortization

New State Aid ^



Governor's Proposal – Community Schools Aid

- Was moved to the Foundation Aid line
- Schools have been directed to “**carve out**”, the amount that was on the Governor's proposal, to use for “Community Schools Aid” initiatives
- Waiting for additional guidance

Apr 12, 2016 9:18 AM

A number of you have asked questions about Community Schools Aid such as how to account for it and whether it can be used to fund expenses previously funded by the district. And what is meant by the language in the law allowing funds to be spent on "other costs incurred to maximize students' academic achievement"?

I have gotten the attention of State Ed and they would like specifics from business officials. Can you please tell me any specific questions you have and especially what urgent issues you have, given that we are in high budget season? If you had to account for Community Schools Aid in the general fund, for example, what problems would that create for you? If you can't use Community Schools Aid to fund existing district programs would you have to cut the programs? What are examples of costs to maximize student achievement that you would like to use the funds for? The more detail the better.

Thank you.

Deborah Cunningham
Director of Education and Research
NYSASBO

\$492,842.00



Rollover Budget

Rollover Budget –

What it costs to do everything we did this year, next year, recognizing any increases, efficiencies or reductions.

	Amount	
2015-16 Budget	\$ 222,988,432	
2016-17 Rollover Budget	<u>\$ 225,351,023</u>	
Change	\$ 2,362,591	1.06%

Current Projected New Revenue (Estimated)

State Aid	\$
2015-16	\$ 114,256,339
2016-17	<u>\$ 117,492,681</u>
+ (-)	\$ 3,236,342 2.83%

Tax Levy	\$
2015-16	\$ 94,947,132
2016-17	<u>\$ 96,976,748</u>
+ (-)	\$ 2,029,616 2.14%

Estimated - BOE still needs to determine Final Tax Levy

Other Income	\$
2015-16	\$ 1,598,500
2016-17	<u>\$ 1,422,500</u>
+ (-)	\$ (176,000)

Retirement Savings	
2015-16	\$ 3,579,495
2016-17	<u>\$ 2,523,651</u>
+ (-)	\$ 1,055,844

Total New \$	
+ (-)	<u>\$ 6,145,802</u>

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Proposed Additions:

Administration & Operations	\$	62,331
Increase Student Performance	\$	2,886,399
Mandatory	\$	69,731
Student Opportunities	\$	<u>418,353</u>
	\$	3,436,814

Administration and Operations:

Districtwide	Stipend for Parent Portal	\$ 8,621
Districtwide	Guidance Department Chair Position	\$ 16,424
Districtwide	Desk, Chair and computer for the new add	\$ 1,500
Elementary	Custom Infinite Campus Report Card Programming for K-5 & Developmental Special Education	\$ 20,000
Secondary	Move clerical positions from 11 month to 12 month (3)	\$ 15,787
		<hr/>
		\$ 62,331

Floyd Alternative Programs

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Increase Student Performance:

Districtwide	BOCES Tuition	\$ 719,440
Elementary	Intervention Teacher (1)	\$ 121,734
HS	Floyd Alternative Program - Floyd Academy	\$ 713,568
HS	Floyd Alternative Program - Transitional Center	\$ 1,134,426
Middle School	In-School Suspension teacher - PACA (1)	\$ 74,101
Middle School	Summer School - Middle	\$ 13,130
Middle School	In-School Suspension Teacher - WFMS (1)	\$ 74,101
Secondary	Regents Review Program - January & June	\$ 35,900
		<hr/>
		\$ 2,886,399

Mandatory:

Districtwide	Increase to OT and nursing services	\$ 17,904
Elementary	First Grade Bilingual Teaching Assistant - Part 154	\$ 51,827
		<hr/>
		\$ 69,731

Student Opportunities:

Athletics	Athletics Communication - Head Sets	\$ 4,545
Athletics	Baseball Batting Cage	\$ 3,000
Athletics	Project Adventure Indoor Elements - HS	\$ 12,170
Athletics	Project Adventure for Elementary Schools (Mobile)	\$ 5,750
Athletics	Varsity Assistant Coaches (Football/Baseball/Softball 1 each)	\$ 17,517
Athletics	Football 5 Man Sled	\$ 2,987
Athletics	Strength Coach (Correction to 2015/16 Salary)	\$ 7,376
Athletics	Pole Vault Equipment	\$ 14,250
Elementary	STEM: Lego Robotics Club Materials (5)	\$ 12,500
High School	CTE - Medical Assisting Program	\$ 127,198
High School	Youth and Government Club	\$ 80,000
High School	School Guidance Counselor (1)	\$ 121,734
Middle School	2 Additional Clubs - PACA	\$ 4,662
Middle School	2 Additional Clubs - WFMS	\$ 4,662
		\$ 418,352

* Reviewing additional student opportunities

Current Financial Position:

New Revenue \$ 6,145,802

Rollover Budget \$ 2,362,591

Proposed Adds \$ 3,436,814

Difference \$ 346,397

Capital Reserve (ED § 3651) :

The Capital Reserve Fund is used to pay the cost of any object or purpose for which bonds may be issued. Proposition(s) put before voters must specify purpose(s), ultimate dollar amount(s) to be deposited into reserve(s), probable term(s) or life/lives, and source(s) of funds. Voter approval required to spend from these reserve(s).

Expenditures must be specific i.e., to purchase school buses, facility construction, equipment, etc. Annual appropriations to fund reserve(s) further authorized by voters.

The creation of a Capital Reserve fund requires authorization by a majority of the voters. The forms of the required legal notice for the vote on establishing and funding the reserve and of the proposition to be placed on the ballot are both set forth in Section 3651 of Education Law. Limited to term or life approved by voters; may extend term only before end date.

Reserve(s) defunct after term(s) expire, except to spend remaining funds with voter approval.

Capital Reserve Propostion:

Shall the Board of Education of the William Floyd Union Free School District (the "School District") be authorized to establish a reserve fund in accordance with Section 3651 of the New York Education Law, to be known as the "2016 Capital Reserve Fund" in a maximum amount not to exceed \$5,000,000 and with a probable term of ten (10) years, commencing on June 30, 2016 and ending on June 30, 2026, for the purpose of financing in whole or in part, the cost of authorized alterations, construction, reconstruction, renovations, and/or replacement of School District facilities, buildings and/or additions and related infrastructure systems, including related site work, health and safety improvements, heating, ventilation and air conditioning, and replacement and/or refurbishment of athletic fields, with the Capital Reserve Fund amount to be raised by the transfer of excess funds from the School District's Contingent Fund established pursuant to the Suffolk County Tax Act and/or unassigned fund balance, in such amounts as shall be determined annually by the Board of Education.

Next Steps

- Continue Budget Refinement
- Continue Advocating for Additional State Aid
- Review Cost Savings Opportunities
- Itemize 2016-17 Budget Priorities

Thank You

Questions

- Budget Adoption Meeting by BOE - April 19, 2016 at 7:15 pm until 8:00 pm in the High School Library
- Please email any questions to Budget@wfsd.k12.ny.us
- The Business Office can be reached at 631-874-1684

-Please Get Home Safe -