



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



BUDGET ADVISORY MEETING #3

March 20, 2018

HIGH SCHOOL LIBRARY

7:30 PM – 8:00 PM

Overview

- Budget Priorities
- General Fund Codes
- Rollover Budget
- Proposed Adds
- Capital Project
- Revenues
 - State Aid
 - Tax Levy
 - Reserves
 - Applied Fund Balance
- Next Steps

Priorities

Elementary:

Recent increases in enrollment have next year's class size averages ranging from 29 to 32 on certain grade levels within the elementary buildings. During our students' first learning experiences, it is our mission to provide individualized learning experiences, where students feel engaged and supported to ensure a strong foundation. With the addition of 5 elementary teachers, the district class average will be reduced to 23-24 students per class, providing more opportunities for exploration and collaboration.

Secondary:

We are setting the foundation for the expansion of academic offerings and increased instructional supports for our middle school students. Phase one will restore the assistant principals in both buildings to give each grade level an administrator who will be the instructional leader of that grade. The additional core teachers proposed for 2018-19 will be academic core teachers targeted to our most critical academic needs in literacy.

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.

Rollover Budget

Definition:

What will it cost to do everything that we are currently doing in the 2017-18 school year, in the 2018-19 school year.

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

<u>2017-18</u> \$236,236,899	<u>Budget to Budget:</u> \$ Increase - \$408,114 % Increase - .08%
<u>2018-19</u> \$236,504,751*	

* This is not the final Budget

Rollover Budget adjusted for Retirees

2017-18
\$236,236,899

2018-19
\$236,504,751

2018-19	
Rollover Budget	\$ 236,504,751
Retirement Savings	\$ 1,942,336
Adjusted Rollover	\$ 234,562,415

Proposed Elementary Adds

Area	Cost	Description
Elementary	\$ 9,290	Robotics Club - Competition Pay and Supplies
Elementary	\$ 21,357	Deans - Continuation of Pilot at Hobart
Elementary	\$ 562,748	Enrollment Increases - 5 Teachers
Elementary	\$ 6,000	Smart Boards for new classrooms (2)
Elementary	\$ 2,250	Horseshoe Tables (5)
Elementary	\$ 4,000	Teacher Desks/Chairs (5)
Elementary	\$ 3,000	Enrollment - Teacher Computers (5)
Elementary	\$ 2,500	NYSITELL Scanners (3)
Elementary/Music	\$ 10,000	Musical Instruments
Elementary/Music	\$ 5,900	Musical Supplies and Materials
	<u>\$ 627,045</u>	

Proposed Special Education Adds

Area	Cost	Description
Special Education	\$ -	New Teaching Assistant - BOCES Reduction - no cost - PACA
Special Education	\$ -	New Teacher - BOCES Reduction - no cost - PACA
Special Education	\$ 78,309	Special Education - 4/6ths for High School
Special Education	\$ 5,000	Increase for 11 month clerk typist to 12 month clerk typist
Special Education	\$ 6,800	Laptops for CSE Chairs and Office - Replacements (10)
Special Education	\$ 11,000	IPads for the Speech Department - Replacements (20)
	<u>\$ 101,109</u>	

Proposed Learning Center Adds

Area	Cost	Description
Floyd Learning Center	\$ 4,828	Clubs
Floyd Learning Center	\$ 500	Summer School - Supplies
Floyd Learning Center	\$ 21,449	Summer School - 4 Teachers/1 Psychologist
Floyd Learning Center	\$ 14,665	Summer School - 4 Teaching Assistants
Floyd Learning Center	\$ 17,934	Summer School - Principal
Floyd Learning Center	\$ 5,700	Summer School - Clerical
Floyd Learning Center	\$ 5,500	Classroom Furniture
Floyd Learning Center	\$ 1,000	Classroom Supplies
Floyd Learning Center	\$ -	New Teaching Assistant - BOCES Reduction - no cost
Floyd Learning Center	\$ -	New Teacher - BOCES Reduction - no cost
	<u>\$ 71,576</u>	

Proposed Secondary Adds

Area	Cost	Description
MS - 9 Period Day	\$ 328,978	Assistant Principals - (1 PACA & 1 WFMS)
MS - 9 Period Day	\$ 450,200	Teachers - (2 PACA & 2 WFMS)
MS - 9 Period Day	\$ 155,856	Clerical - (1 PACA & 1 WFMS)
MS - 9 Period Day	\$ 12,000	Principal & Clerical - Desks, computers, etc
MS - 9 Period Day	\$ 26,500	Teacher/Student - Furniture, Desks, Computers and Cabinets
ENL	\$ 78,309	ENL Teacher - 4/6ths due to enrollment
Floyd Academy	\$ 77,072	PE/Health due to enrollment - 2/6 offset
ART	\$ 2,500	Art Supplies
Enrollment	\$ 39,155	PE/Health - Special Ed ICP sections 2/6ths
PACA	\$ 112,550	ELA/SS teacher due to enrollment
	<u>\$ 1,283,120</u>	

Proposed Districtwide Adds

Area	Cost	Description
Technology	\$ 10,000	Initial pilot to start moving on premise functions to Cloud providers
Technology	\$ 6,000	Ciso ISE - used to secure our wireless network for BYOD
Technology	\$ 10,000	Increased unit refreshs needed across the district
Technology	\$ 10,000	Cisco ISE implementation and software configurations for DR
	<u>\$ 36,000</u>	

Additional Items	Cost	Description
1/6ths	\$ 100,000	Misc 1/6ths around the district
Districtwide	\$ 112,500	Music Teacher due to enrollment
Districtwide	\$ 57,495	Art to FT - (4/6ths offset) add benefits
	<u>\$ 269,995</u>	

Proposed Athletic Adds

Area	Cost	Description
Athletics	\$ 15,000	Whittle Gym System "3" Additions
Athletics	\$ 2,700	JV9 Football Uniforms
Athletics	\$ 5,000	Project Adventure Service/Repairs
Athletics	\$ 1,200	Field Hockey Goalie Equipment
Athletics	\$ 1,400	Commercial Washer/Dryer for Uniforms
Athletics	\$ 4,725	Game Uniforms Field Hockey
Athletics	\$ 1,500	Boys MS Basketball Uniforms
Athletics	\$ 3,000	Boys/Girls MS Soccer Uniforms
Athletics	\$ 3,400	MS Baseball Uniforms (Paca and WFMS)
Athletics	\$ 3,800	MS/Varsity Girls Lacrosse Uniforms
Athletics	\$ 4,400	MS Football Uniforms (Paca and WFMS)
	<u>\$ 46,125</u>	

Capital Project

May 10, 2016

Capital Reserve Proposition - \$5,000,000

To establish a 10-year Capital Reserve Fund to pay the cost of a specific object or purpose for which bonds may be issued. For example: facility construction, purchase of equipment (vehicles, etc.). Voter approval required to fund and use



October 30, 2017

Capital Proposition - \$39,400,000

Repair Aging Infrastructure, State-of-the-Art Adaptive Playground, Upgrade Secondary Auditoriums, Elementary Air Conditioning, Multi-Purpose Athletic Fields & Improvements for Student & Community Use

***Authorization to Use Capital Reserve**



2018-19

Use of Capital Reserve - \$2,500,000

Roofing at Floyd Elementary, Woodhull and Moriches, PACA MS Boiler room

Total Proposed Adds

Elementary Education	\$	627,045
Special Education	\$	101,109
WF Learning Center	\$	71,576
Secondary Education	\$	1,283,120
Districtwide	\$	305,995
Athletics	\$	46,125
Transfer to Capital	\$	2,500,000
		<hr/>
	\$	4,934,969.86

Proposed Budget with Adds

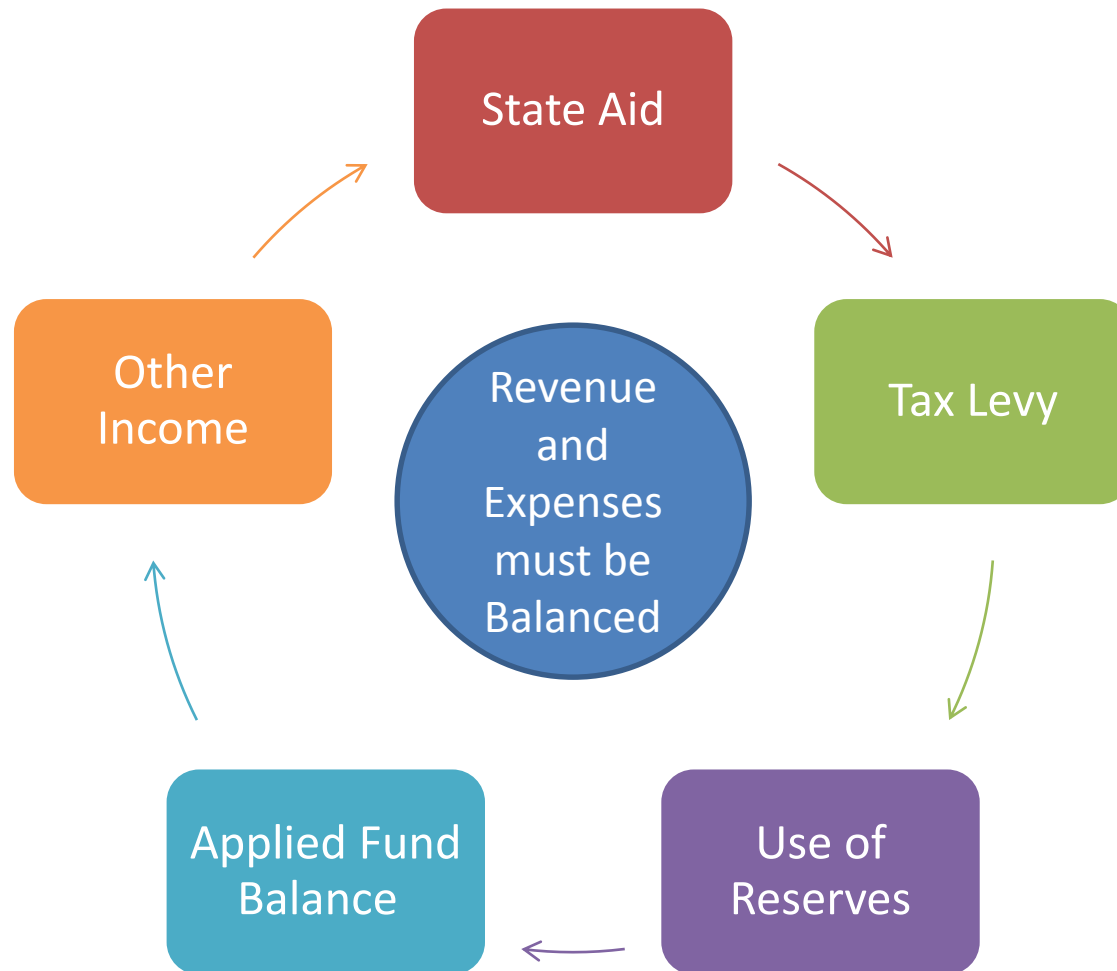
2017-18
\$236,236,899

2018-19
\$236,504,751

2018-19

Rollover Budget	\$	236,504,751
Retirement Savings	\$	1,942,336
Adjusted Rollover	\$	234,562,415
Proposed Adds	\$	4,934,970
Proposed Budget	\$	<u>239,497,385</u>

Sources of General Fund Revenue



Corrected Governor's Executive Proposal

Corrected

1/16/2018

	Actual 2017-18	Governors Proposal 2018-19	Difference
Foundation Aid	\$ 84,903,412	\$ 86,552,694	\$ 1,649,282
Community Schools Aid			\$ -
Universal Pre-K	\$ 1,486,267	\$ 1,486,267	\$ -
BOCES Aid	\$ 2,252,396	\$ 2,302,025	\$ 49,629
Public Excess High Cost Aid	\$ 6,759,347	\$ 6,598,265	\$ (161,082)
Private Excess Cost Aid	\$ 1,030,112	\$ 1,235,859	\$ 205,747
Software Aid			\$ -
Library Materials Aid	\$ 719,099	\$ 715,984	\$ (3,115)
Textbook Aid			\$ -
Hardware & Technology Aid	\$ 153,728	\$ 157,308	\$ 3,580
Transportation Aid (w/o Summer)	\$ 10,761,830	\$ 9,979,661	\$ (782,169)
High Tax Aid	\$ 3,752,477	\$ 3,752,477	\$ -
GAP Elimination			\$ -
	\$ 111,818,668	\$ 112,780,540	\$ 961,872
Building Aid	\$ 11,529,139	\$ 10,717,779	\$ (811,360)
	\$ 123,347,807	\$ 123,498,319	\$ 150,512
Community Schools Aid	\$ 1,005,679	\$ 1,498,518	\$ 492,839

Transportation Aid
Adjusted

2018-19 Maximum Tax Levy Calculation

		<u>2018-19</u>	
Prior Year Tax Levy		\$ 97,660,190	
Reserve Amount for any Excess Levy	-	\$ -	
	=	\$ 97,660,190	
Tax Base Growth Factor	X	100.38%	Actual
	=	\$ 98,031,299	
Prior Year PILOT	+	\$ -	No Pilots
	=	\$ 98,031,299	
Prior Year Exclusions (not TRS/ERS)			
	a.	-	\$ -
	b.	-	\$ -
	=	\$ 98,031,299	
Adjusted Prior Year Levy			
Allowable Growth Factor	X	2.00%	From OSC
	=	\$ 99,991,925	
PILOTS for coming year	-	\$ 15,961	
	=	\$ 99,975,964	
Available Carryover	+	\$ 1,000,000	As populated by the OSC website
TAX LEVY LIMIT	=	\$ 100,975,964	
Coming School Year Exclusions			
	a.	+	\$ -
	b.	+	\$ -
	c.	+	\$ -
	d.	+	\$ -
	=	\$ 100,975,964	
MAXIMUM ALLOWABLE LEVY			
Tax Levy % Increase		3.40%	
New Revenue		\$ 3,315,774	

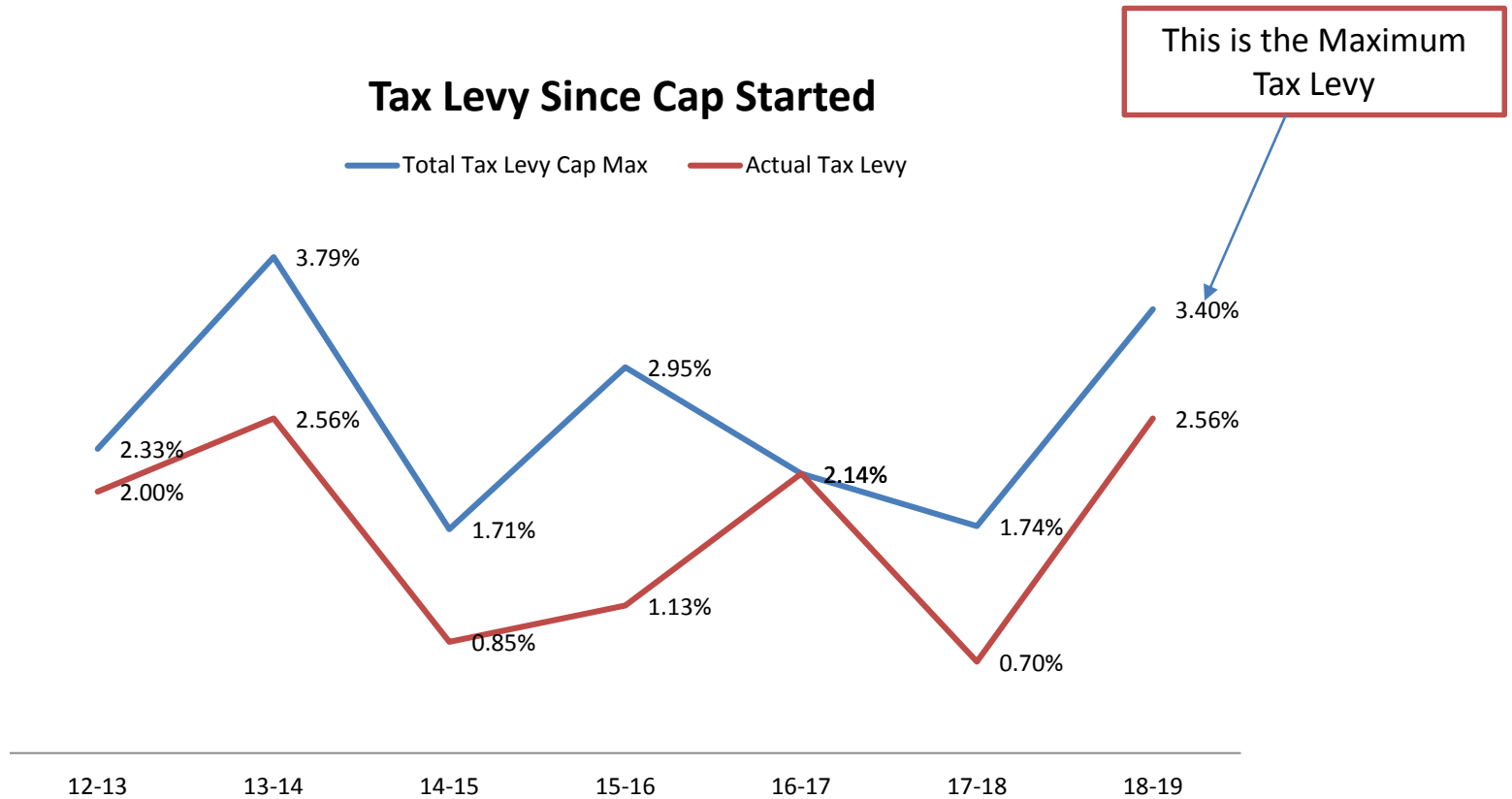


Proposed Tax Levy

			2018-19				2018-19
Prior Year Tax Levy			\$ 97,660,190	Prior Year Tax Levy			\$ 97,660,190
Reserve Amount for any Excess Levy	-		\$ -	Reserve Amount for any Excess Levy	-		\$ -
	=		\$ 97,660,190		=		\$ 97,660,190
Tax Base Growth Factor	X		100.38%	Tax Base Growth Factor	X		100.38%
	=		\$ 98,031,299		=		\$ 98,031,299
Prior Year PILOT	+		\$ -	Prior Year PILOT	+		\$ -
	=		\$ 98,031,299		=		\$ 98,031,299
Prior Year Exclusions (not TRS/ERS)				Prior Year Exclusions (not TRS/ERS)			
	a.	-	\$ -		a.	-	\$ -
	b.	-	\$ -		b.	-	\$ -
Adjusted Prior Year Levy	=		\$ 98,031,299	Adjusted Prior Year Levy	=		\$ 98,031,299
Allowable Growth Factor	X		2.00%	Allowable Growth Factor	X		2.00%
	=		\$ 99,991,925		=		\$ 99,991,925
PILOTS for coming year	-		\$ 15,961	PILOTS for coming year	-		\$ 15,961
	=		\$ 99,975,964		=		\$ 99,975,964
Available Carryover	+		\$ 1,000,000	Available Carryover	+		\$ 183,372
TAX LEVY LIMIT	=		\$ 100,975,964	TAX LEVY LIMIT	=		\$ 100,159,336
Coming School Year Exclusions				Coming School Year Exclusions			
	a.	+	\$ -		a.	+	\$ -
	b.	+	\$ -		b.	+	\$ -
	c.	+	\$ -		c.	+	\$ -
	d.	+	\$ -		d.	+	\$ -
MAXIMUM ALLOWABLE LEVY	=		\$ 100,975,964	MAXIMUM ALLOWABLE LEVY	=		\$ 100,159,336
Tax Levy	%	Increase	3.40%	Tax Levy	%	Increase	2.56%
New Revenue			\$ 3,315,774	New Revenue			\$ 2,499,146

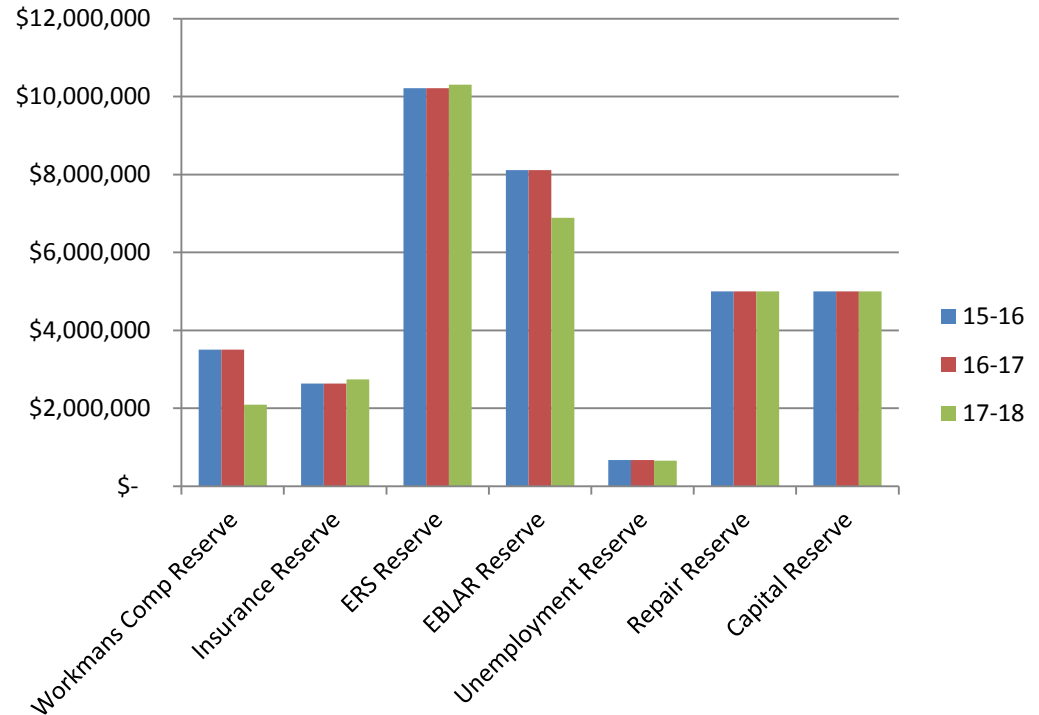


History of Tax Levy at WFSD



Use of Reserves

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



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

Sources of General Fund Revenue

	2019 Estimated Budget	2018 Budget	2017 Budget	2016 Budget
Tax Levy	\$ 100,159,336	\$ 97,660,190	\$ 96,979,249	\$ 94,952,632
Other Income	\$ 1,231,500	\$ 1,151,000	\$ 1,420,000	\$ 1,624,714
State Aid	\$ 121,856,549	\$ 122,015,709	\$ 114,995,287	\$ 110,492,892
Use of Reserves	\$ 6,600,000	\$ 2,250,000	\$ 4,682,639	\$ 5,207,532
Applied Fund Balance	\$ 9,650,000	\$ 13,250,000	\$ 10,710,662	\$ 10,710,662
	\$ 239,497,385	\$ 236,326,899	\$ 228,787,837	\$ 222,988,432

Next Steps

- State Budget Approval
- Continue to refine Budget for additional savings or opportunities
- Continue advocacy to increase state aid



March 20, 2018



Thank You

- ~~Budget Advisory Meeting # 1 – March 20, 2018 7:30pm – 8:00pm~~
- ~~Budget Advisory Meeting # 2 – March 20, 2018 7:30pm – 8:00pm~~
- ~~Budget Advisory Meeting # 3 – March 20, 2018 7:30pm – 8:00pm~~
- Budget Adoption April 18, 2018 – 7:15pm – 8:00pm
- Annual Budget Hearing May 8, 2018 at 7:15pm - 8:00pm

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

BUDGET VOTE & ELECTION IS MAY 15, 2018
7:00 AM – 9:00 PM
East Lobby of the High School

-Please Get Home Safely -

March 20, 2018

