



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



BUDGET ADOPTION MEETING #4

April 18, 2018

HIGH SCHOOL LIBRARY

7:30 PM – 8:00 PM

Overview

- Budget Priorities
- General Fund Codes
- Rollover Budget
- Proposed Adds
- Capital Project
- Revenues
 - Updated State Aid
 - Revised Tax Levy
 - Reserves
 - Applied Fund Balance
- Contingent Budget

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.

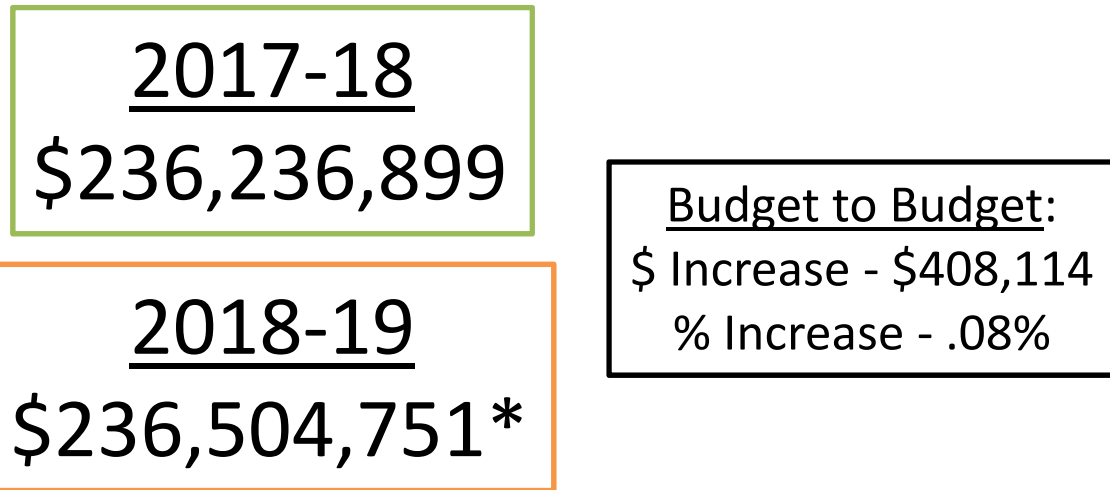
Code 9000 – Undistributed - This code refers to budgeted items paid to agencies rather than vendors or individuals. Included here are all employee benefits, such as health, dental and life insurance as provided for by contract with employee groups, as well as payments to the Social Security and retirement 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.



* 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	<u>\$ 234,562,415</u>



Proposed Elementary Adds

Area	Cost	Description
Elementary	\$ 9,290	Robotics _C lub - Competition Pay and Supplies
Elementary	\$ 21,357	Deans - Continuation of pilot at Hobart
Elementary	\$ 562,748	Enrollment Increases - 5 Teachers
Elementary	\$ 112,550	School Counselor - Hobart
Elementary	\$ 6,000	Smart Boards for new _C lassrooms ₍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>\$ 739,594</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)
	\$ 101,109	



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
	\$ 71,576	



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
HS	\$ 77,928	HS Secretary
Floyd Academy	\$ 77,072	PE/Health due to enrollment - 2/6 offset
ART	\$ 2,500	Art Supplies
Enrollment	\$ 39,151	PE/Health - Special Ed ICP sections 2/6ths
PACA	\$ 112,550	ELA/SS teacher due to enrollment
	<u>\$ 1,361,044</u>	



Proposed Districtwide Adds

Area	Cost	Description
Technology	\$ 10,000	Initial pilot to start moving on premise functions to cloud providers
Technology	\$ 250,000	Whiteboard replacement
Technology	\$ 6,000	Cisco SE - used to secure our wireless network for BYOD
Technology	\$ 10,000	Increased unit refreshes needed across the district
Technology	\$ 10,000	Cisco ISE implementation and software configurations for DR
	<u>\$ 286,000</u>	

Additional Items	Cost	Description
1/6ths	\$ 100,000	Misc 1/6ths around the district
Districtwide	\$ 112,550	Music Teacher due to enrollment
Districtwide	\$ 60,400	Art to FT - (4/6ths offset) add benefits
	<u>\$ 272,950</u>	

Proposed Athletic Adds

Area	Cost	Description
Athletics	\$ 97,998	Various Assistant Coaches (DW) and Athletic Trainer (WFMS)
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>\$ 144,123</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	\$	739,594
Special Education	\$	101,109
WF Learning Center	\$	71,576
Secondary Education	\$	1,361,044
Districtwide	\$	558,950
Athletics	\$	144,123
Transfer to Capital	\$	<u>2,500,000</u>
	\$	5,476,396



Proposed Budget with Adds

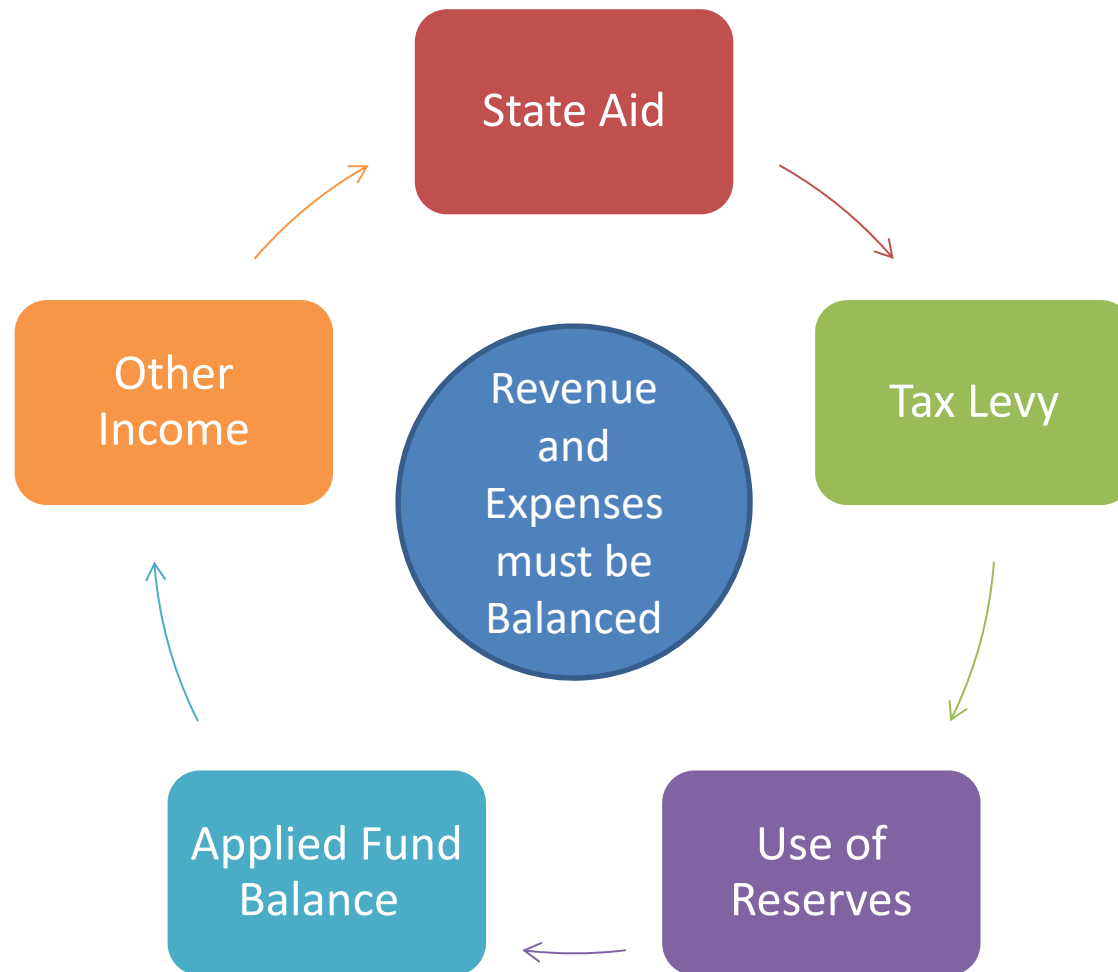
2017-18
\$236,236,899

2018-19
\$240,038,811

2018-19	
Rollover Budget	\$ 236,504,751
Retirement Savings	\$ 1,942,336
Adjusted Rollover	\$ 234,562,415
Proposed Adds	\$ 5,476,396
Proposed Budget	\$ 240,038,811

% [^]	\$ [^]
0.08%	\$ 177,852
1.57%	\$3,711,912

Sources of General Fund Revenue



Corrected Governor's Executive Proposal

	Corrected 3/30/2018		
	Actual 2017-18	Adopted Budget 2018-19	Difference
Foundation Aid	\$ 84,903,412	\$ 87,639,556	\$ 2,736,144
Community Schools Aid			\$ -
Universal Pre-K	\$ 1,486,267	\$ 1,486,267	\$ -
BOCES Aid	\$ 2,233,087	\$ 2,244,171	\$ 11,084
Public Excess High Cost Aid	\$ 6,808,543	\$ 6,622,328	\$ (186,215)
Private Excess Cost Aid	\$ 1,028,694	\$ 1,237,681	\$ 208,987
Software Aid			\$ -
Library Materials Aid	\$ 719,099	\$ 719,641	\$ 542
Textbook Aid			\$ -
Hardware & Technology Aid	\$ 153,728	\$ 158,129	\$ 4,401
Transportation Aid (w/o Summer)	\$ 10,761,830	\$ 9,979,661	\$ (782,169)
High Tax Aid	\$ 3,752,477	\$ 3,752,477	\$ -
GAP Elimination			\$ -
Subtotal	\$ 111,847,137	\$ 113,839,911	\$ 1,992,774
Building Aid	\$ 11,529,139	\$ 10,717,779	\$ (811,360)
Total	\$ 123,376,276	\$ 124,557,690	\$ 1,181,414
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.	\$ -	
Adjusted Prior Year Levy	=	\$ 98,031,299	
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.	\$ -	
MAXIMUM ALLOWABLE LEVY	=	\$ 100,975,964	
Tax Levy % Increase		3.40%	
New Revenue		\$ 3,315,774	

April 18, 2018

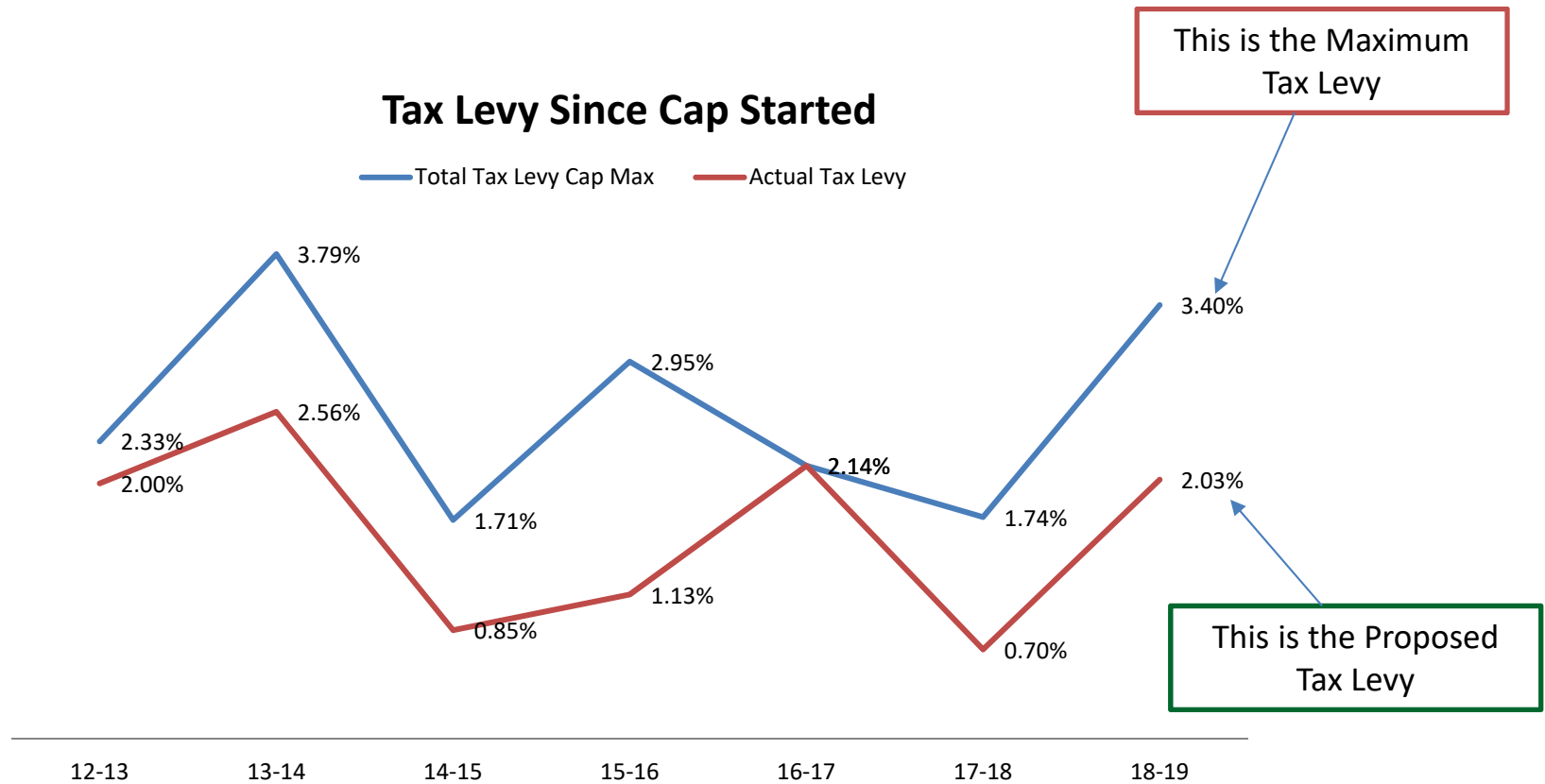


Proposed Tax Levy

MAXIMUM				PROPOSED			
2018-19 Tax Levy Calculation				2018-19 Tax Levy Calculation			
			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	+		
TAX LEVY LIMIT	=		\$ 100,975,964	TAX LEVY LIMIT	=		\$ 99,641,391 Reduced by \$1,334,573
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	=		\$ 99,641,391
Tax Levy	% Increase		3.40%	Tax Levy	% Increase		2.03% Reduced By 1.37



History of Tax Levy at WFSD

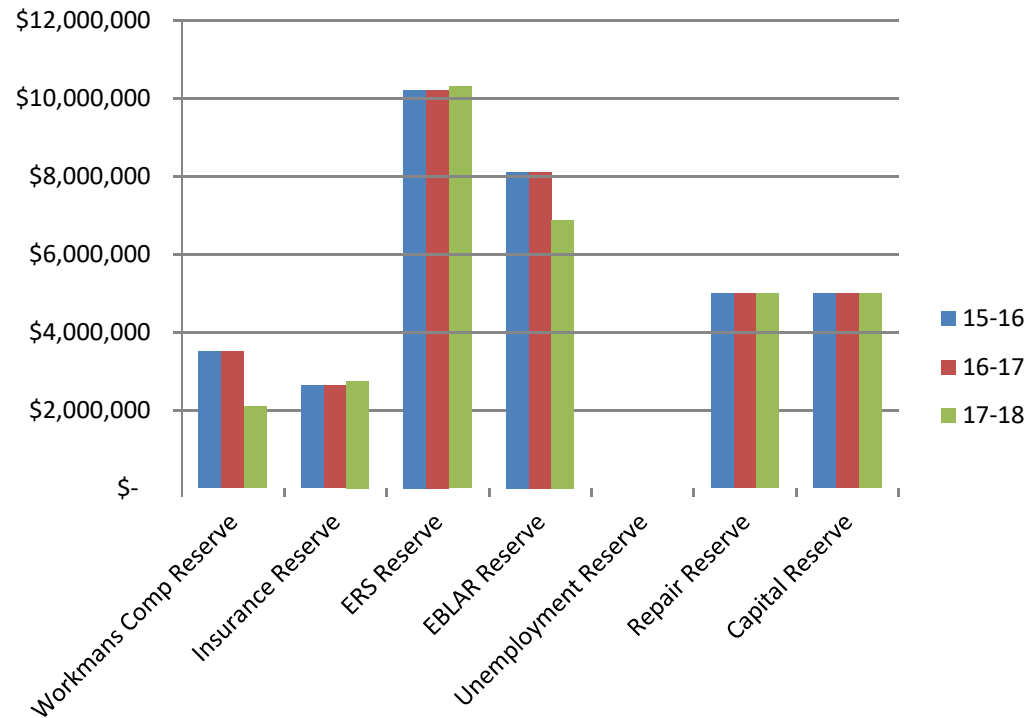


April 18, 2018



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	\$ 99,641,391	\$ 97,660,190	\$ 96,979,249	\$ 94,952,632
Other Income	\$ 1,381,500	\$ 1,151,000	\$ 1,420,000	\$ 1,624,714
State Aid	\$ 122,765,920	\$ 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
	\$ 240,038,811	\$ 236,326,899	\$ 228,787,837	\$ 222,988,432



Contingent Budget

If the proposed budget is not approved:

1. The district may resubmit the original budget or submit a revised budget to the voters on the third Tuesday in June

Or

2. Adopt a contingency budget that levies a tax no greater than that of the prior year (0% increase in tax levy)

If the resubmitted/revised budget is not approved, the BOE must adopt a budget with no increase in tax levy over the previous year (no exemptions, exclusions, or growth factors).

Proposed Contingent Budget Cuts – (\$1,981,201)

Various Assistant Coaches (DW) and Athletic Trainer (WFMS)

Whittle Gym System"3" Additions

JV9 Football Uniforms

Project Adventure Service/Repairs

Field Hockey Goalie Equipment

Commercial Washer/Dryer for Uniforms

Game Uniforms Field Hockey

Boys MS Basketball Uniforms

Boys/Girls MS Soccer Uniforms

MS Baseball Uniforms(Paca and WFMS)

MS/Varsity Girls Lacrosse Uniforms

MS Football Uniforms(Paca and WFMS)

Robotics Club - Competition Pay and Supplies

Smart Boards for new classrooms (2)

NYSITELL Scanners (3)

Musical Instruments

Musical Supplies and Materials

Laptops for CSE Chairs and Office - Replacements (10)

IPads for the Speech Department - Replacements (20)

Initial pilot to start moving on premise functions to Cloud providers

Whiteboard replacement

Cisco ISE - used to secure our wireless network for BYOD

Increased unit refreshes needed across the district

Cisco ISE implementation and software configurations for DR Clubs

Art Supplies

Athletic Programs (everything except Varsity)

Athletic Transportation

Student Clubs

Early/Late Transportation

District Wide Equipment

Public Use of Facilities

Student Supplies

Facility Upgrades

Student Electives

Additional Areas as needed

Contingent Budget

2017-18 \$236,326,899

WILLIAM FLOYD SCHOOL DISTRICT

	<u>2018-19 PROPOSED</u>	<u>2018-19 CONTINGENT</u>	<u>Difference</u>
Total Budget	\$240,038,811	\$238,057,610	\$1,981,201
\$ increase from 2017-18 budget	\$3,711,912	\$1,730,711	
% increase from 2017-18 budget	1.57%	0.73%	0.84%
Tax Levy	\$ 99,641,391	\$ 97,660,190	2.00%
Estimated Assessed Values	\$ 32,820,006	\$ 32,820,006	
% ESTIMATED tax rate increase	2.03%	0.00%	2.03%
ESTIMATED tax rate per \$100 in A.V.	\$303.60	\$297.56	\$6.04
 Yearly Taxes for Avg Assessed Home	 \$6,056.81	 \$5,936.38	 \$120.43
 Increase in taxes from prior year	 \$120.43	 \$0.00	
 WEEKLY DIFFERENCE IN TAXES:	 \$2.32		
 DAILY DIFFERENCE IN TAXES:	 \$0.33		
 YEARLY DIFFERENCE IN TAXES between PROPOSED and CONTINGENT:			\$120.43
		WEEKLY DIFFERENCE IN TAXES:	\$2.32
		DAILY DIFFERENCE IN TAXES:	\$0.33

ASSUMES NO CHANGE IN ASSESSED VALUES!



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%	

Percentage change from last year -19.54%





April 18, 2018



Thank You

- ~~Budget Advisory Meeting # 1 – April 18, 2018 7:30pm – 8:00pm~~
- ~~Budget Advisory Meeting # 2 – April 18, 2018 7:30pm – 8:00pm~~
- ~~Budget Advisory Meeting # 3 – April 18, 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 -

April 18, 2018

