



William Floyd School District

Our rich history builds a promising future!



BUDGET ADVISORY MEETING #2

March 8, 2022

HIGH SCHOOL LIBRARY

7:00 PM – 7:30 PM

Overview

- Budget Advisory
- Revenues
- Fiscal Stress
- Expenses
 - 1000
 - 5000
 - 7000
- Next Steps
 - 2000
 - 9000
 - Rollover Budget
 - Budget Changes

Budget Advisory



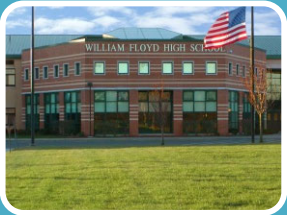
March 8, 2022



Budget Advisory

- ❑ Open to all community residents, students and the general public – ultimately it is your budget
- ❑ Allows members of the Board of Education (BOE) to hear issues and suggestions first hand
- ❑ Educational forum to help everyone understand the budget, its development and challenges, if applicable

Budget Advisory -



General Fund

This is the main focus of Budget Advisory



Cafeteria Fund

Self Sustaining, with minimal support from general fund



Federal Funds

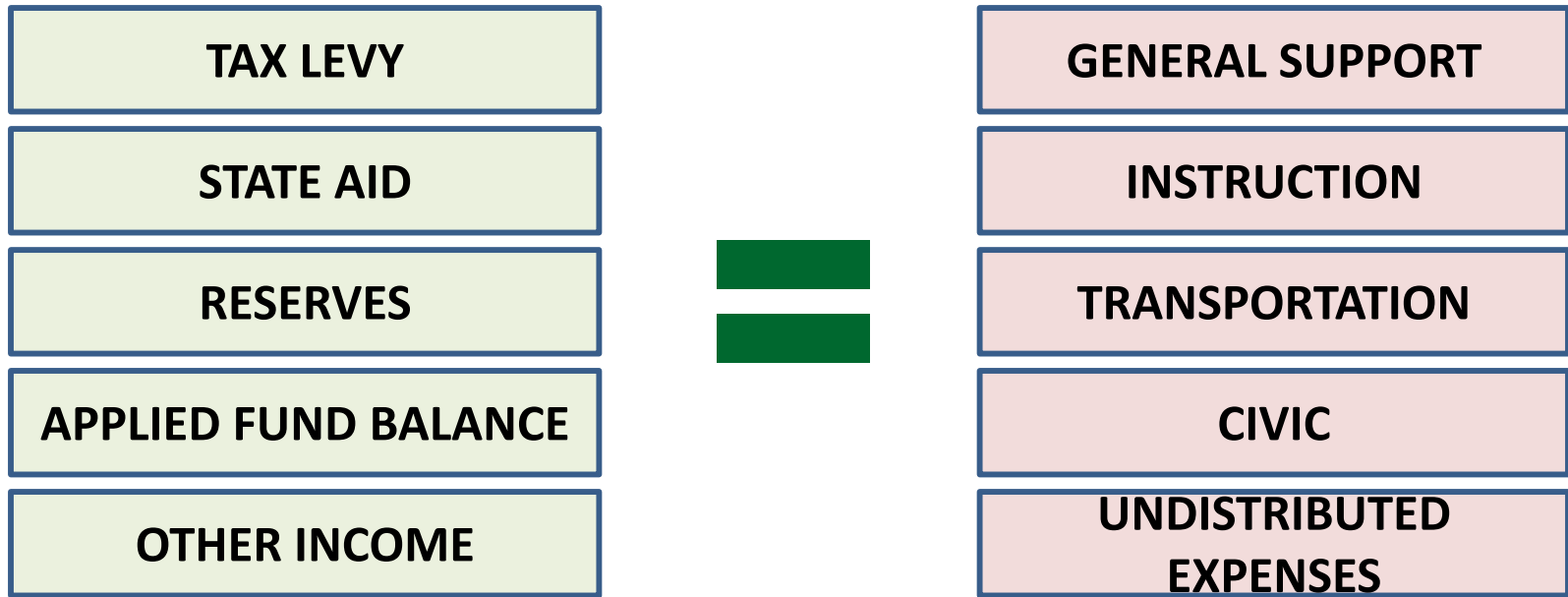
Annual allocations for specific initiatives



Capital Funds

This includes annual budget allocations and reserves

Budget Advisory - Goals



LONG TERM FISCAL STABILITY

March 8, 2022



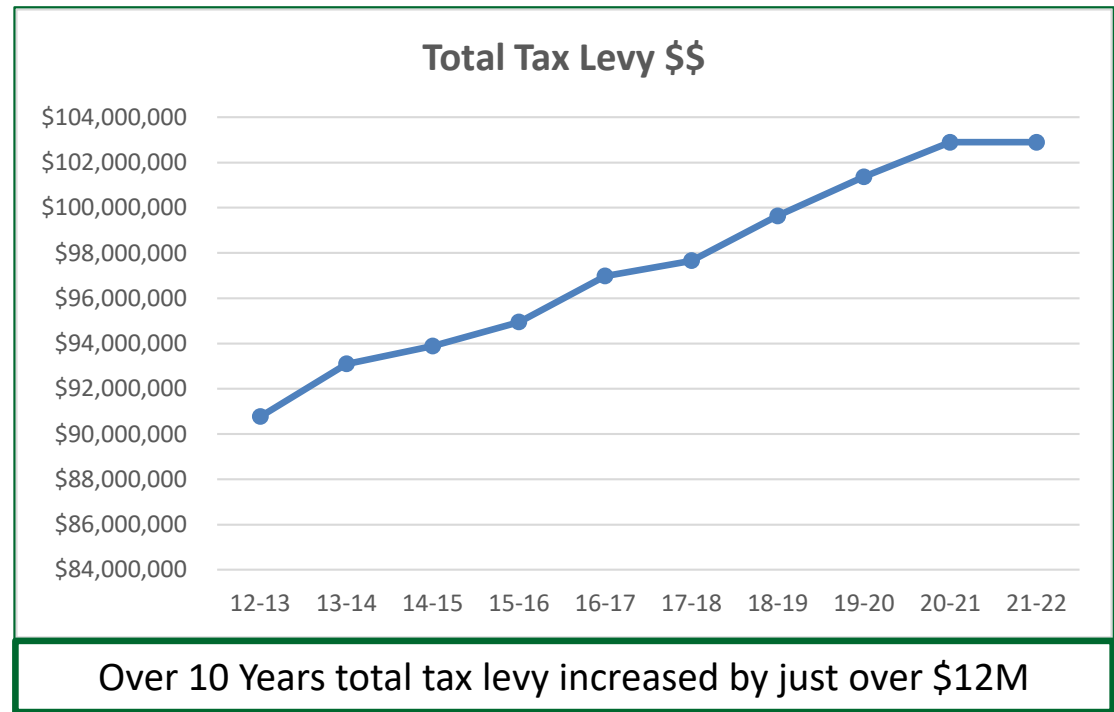
Revenue –

TAX LEVY

	WFSD	\$[^]	%[^]
07-08	\$ 69,390,731.92		
08-09	\$ 72,574,166.69	\$ 3,183,434.77	4.59%
09-10	\$ 73,839,745.51	\$ 1,265,578.82	1.74%
10-11	\$ 79,996,023.58	\$ 6,156,278.07	8.34%
11-12	\$ 88,950,304.60	\$ 8,954,281.02	11.19%
12-13	\$ 90,716,237.79	\$ 1,765,933.19	1.99%
13-14	\$ 93,031,028.64	\$ 2,314,790.85	2.55%
14-15	\$ 93,799,063.17	\$ 768,034.53	0.83%
15-16	\$ 94,832,709.79	\$ 1,033,646.62	1.10%
16-17	\$ 96,905,207.77	\$ 2,072,497.98	2.19%
17-18	\$ 97,515,458.23	\$ 610,250.45	0.63%
18-19	\$ 99,518,880.81	\$ 2,003,422.58	2.05%
19-20	\$ 101,133,807.19	\$ 1,614,926.39	1.62%
20-21	\$ 102,740,343.13	\$ 1,606,535.94	1.59%
21-22	\$ 102,753,355.80	\$ 13,012.67	0.01%

Revenue - TAX LEVY

Maximum Tax Levy		22-23
Prior Year Tax Levy		\$ 102,888,275
Reserve Amount for any Excess Levy	-	
	=	\$ 102,888,275
Tax Base Growth Factor	X	100.49%
	=	\$ 103,392,428
Prior Year PILOT	+	\$ 18,292
	=	\$ 103,410,720
Prior Year Exclusions (not TRS/ERS)		
a. BOCES Capital Exclusion	-	\$ -
b.	-	\$ -
Adjusted Prior Year Levy	=	\$ 103,410,720
Allowable Growth Factor	X	2.00%
	=	\$ 105,478,934
PILOTS for coming year	-	\$ 19,349
	=	\$ 105,459,585
Available Carryover	+	\$ 1,588,241
TAX LEVY LIMIT	=	\$ 107,047,826
Coming School Year Exclusions		
a. BOCES Capital Exclusion	+	\$ -
b.	+	\$ -
c.	+	\$ -
d.	+	\$ -
MAXIMUM ALLOWABLE LEVY	=	\$ 107,047,826
Tax Levy % Increase		4.04%

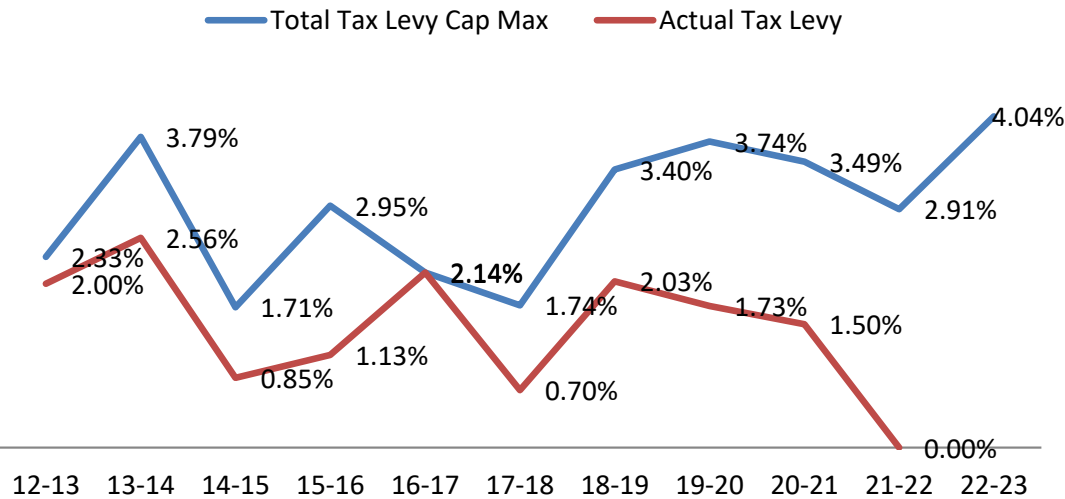


Maximum allowable levy with a simple majority.



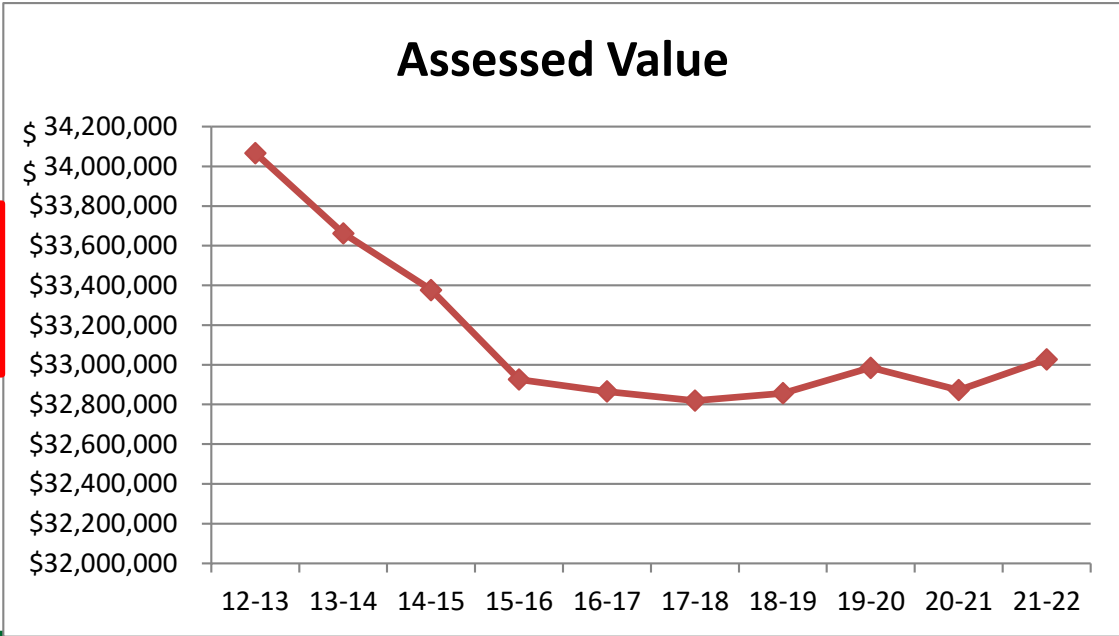
Revenue - TAX LEVY

Tax Levy Since Cap Started



Actual Tax levy, to be presented to the residents, has not yet been established.

Total assessed value is the main driver towards individual tax rate



Revenue -

STATE AID

Description	Projected 2021-22	Proposed 2022-23
Foundation Aid	\$ 103,623,734	\$ 125,526,301
Universal Pre-K	\$ 1,486,267	\$ 1,486,267
BOCES	\$ 3,050,451	\$ 2,891,705
High Cost Excess Cost	\$ 6,161,934	\$ 4,819,283
Private Excess Cost	\$ 1,044,180	\$ 1,056,002
Hardware & Technology	\$ 166,830	\$ 166,375
Software, Library, Textbook	\$ 727,998	\$ 733,911
Transportation Aid - including summer	\$ 15,467,509	\$ 16,287,134
Building Aid	\$ 10,981,025	\$ 10,657,380
High Tax Aid	\$ 3,752,477	\$ 3,752,477
Sub-Total	\$ 146,462,405	\$ 167,376,835
\$ CHG SUB TOTAL		\$ 20,914,430
% CHG SUB TOTAL		14.28%

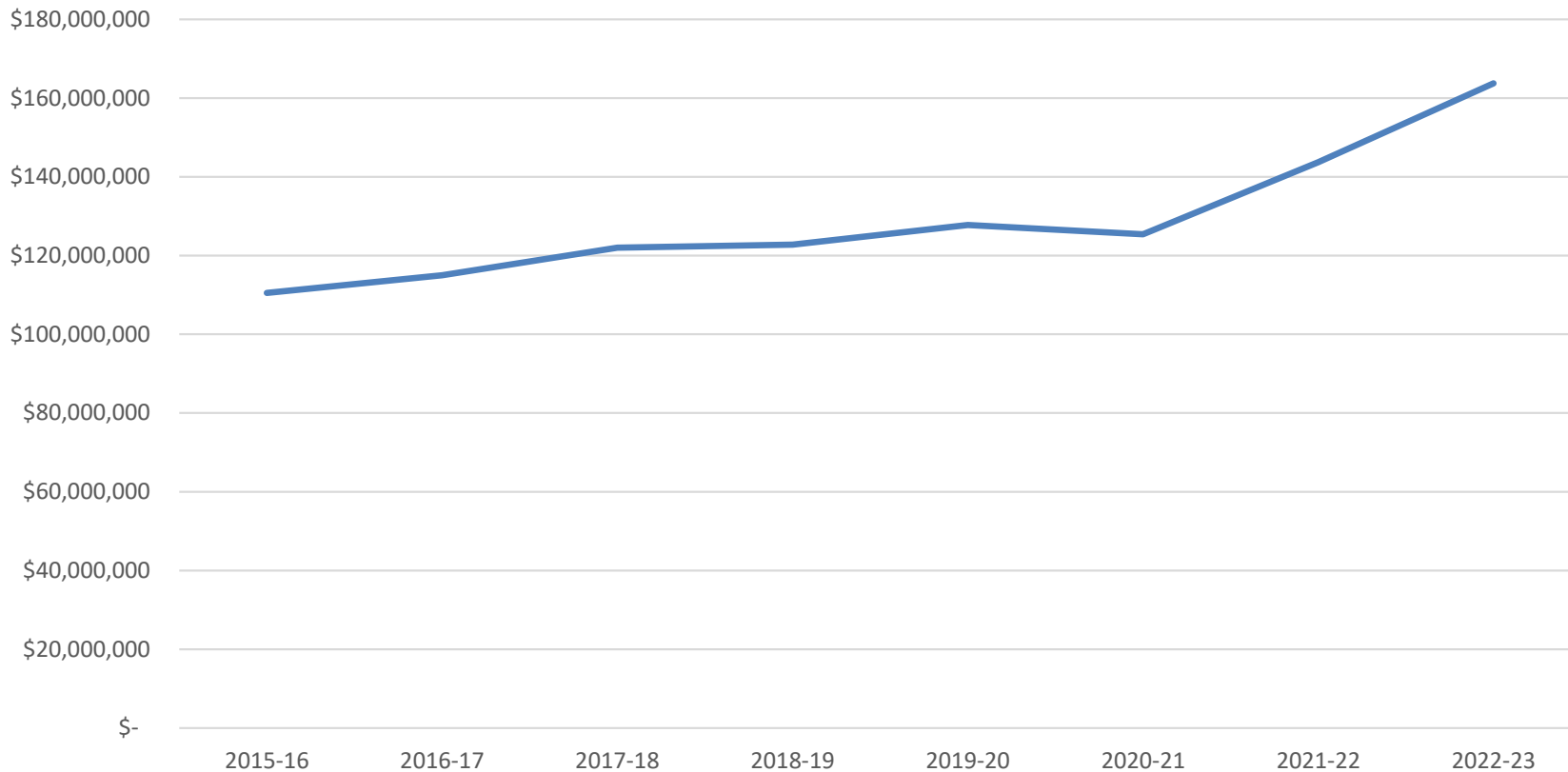
**Proposed
not FINAL**

All indicators point to a timely State Budget Adoption – April 1, 2022



Revenue -

STATE AID



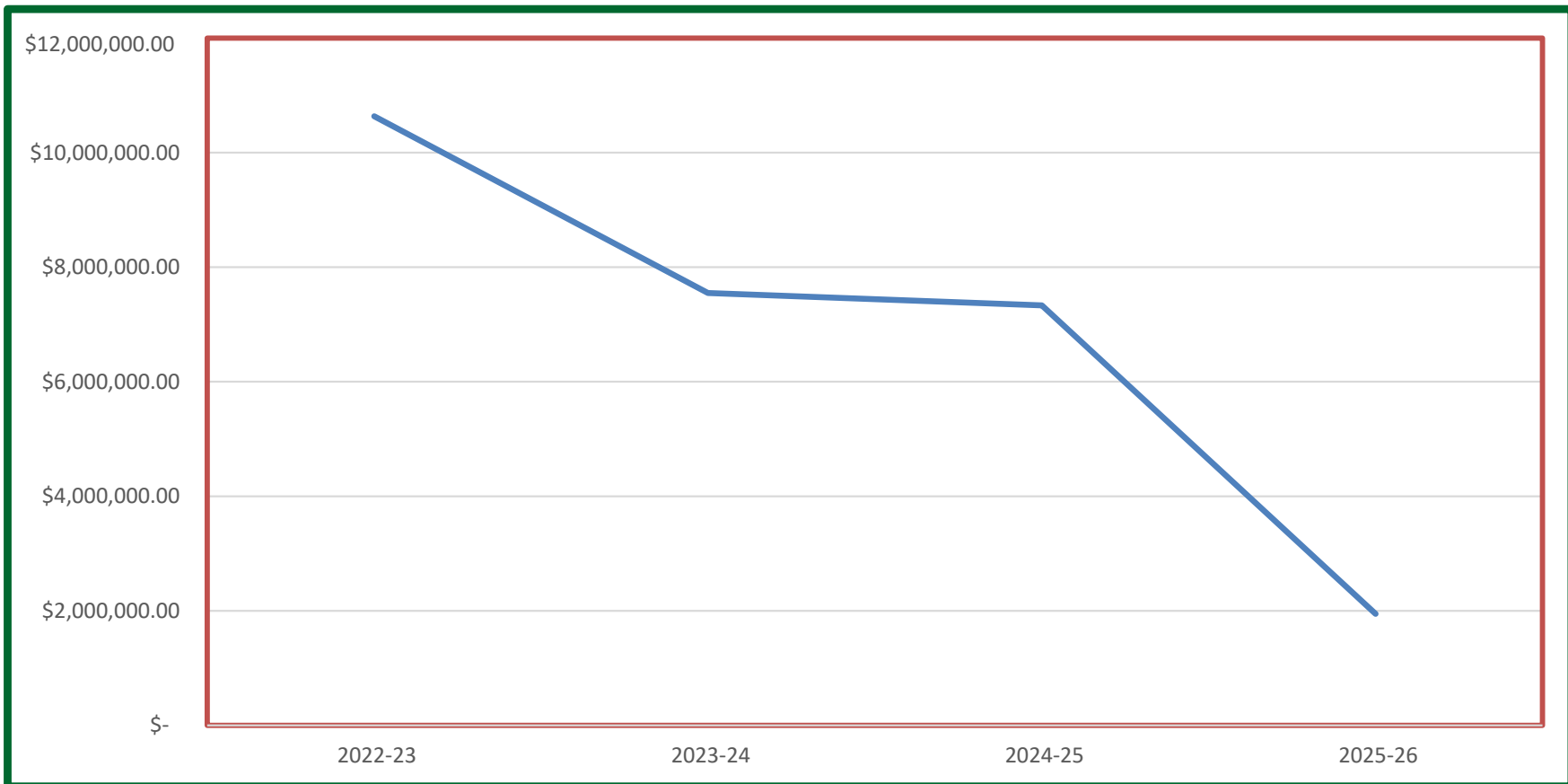
All indicators point to a timely State Budget Adoption – April 1, 2022



Revenue -

STATE AID

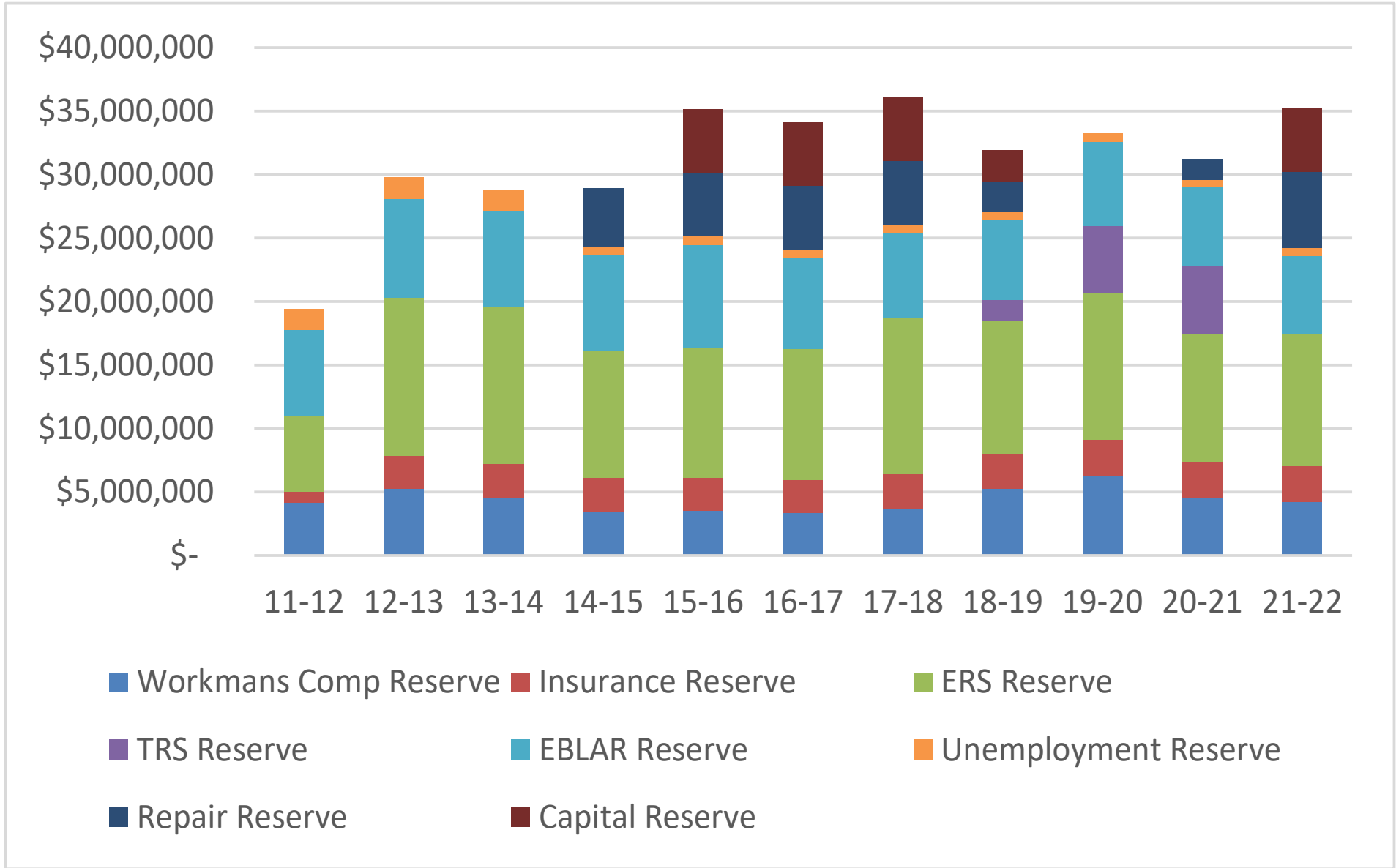
Building Aid – As planned, will decline in future years –



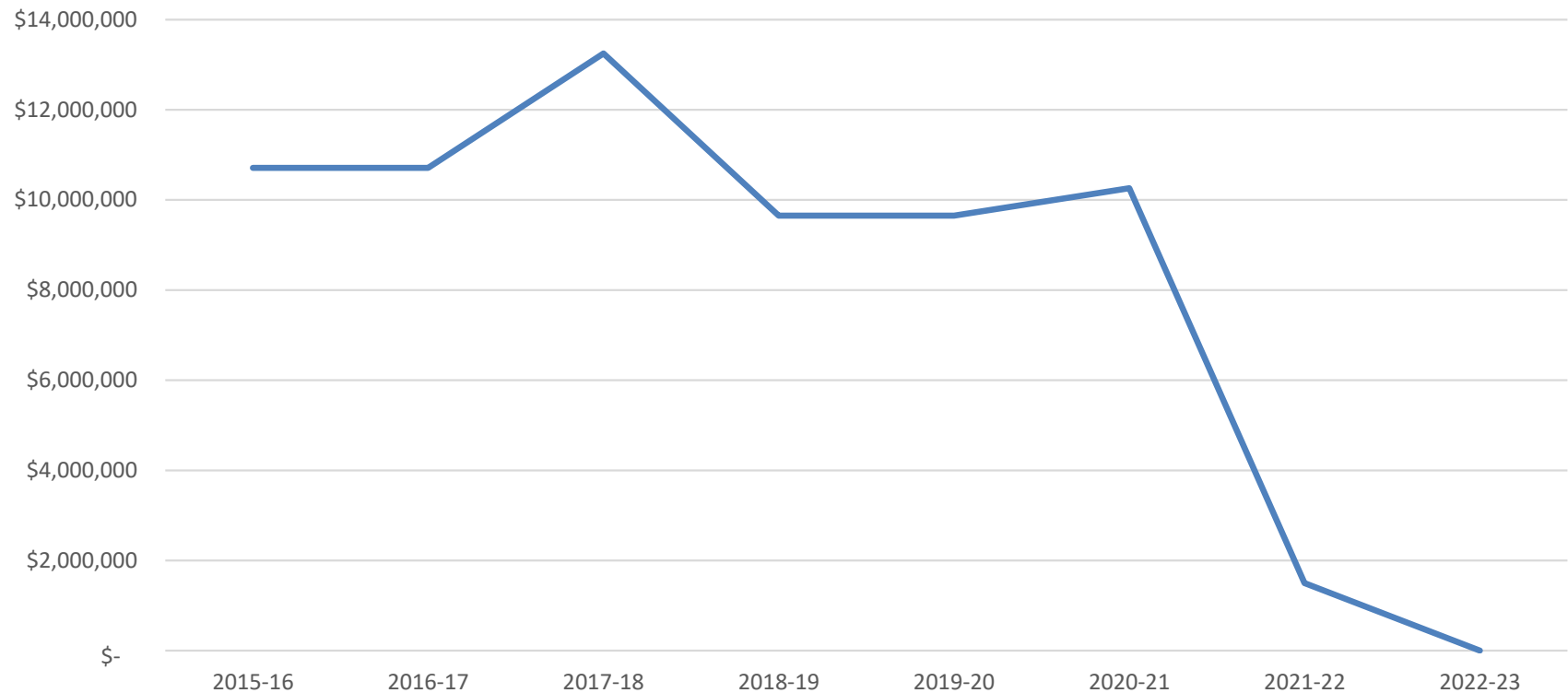
Long Term sustainability is the main component of any budget discussion

Revenue -

RESERVES



Revenue - APPLIED FUND BALANCE

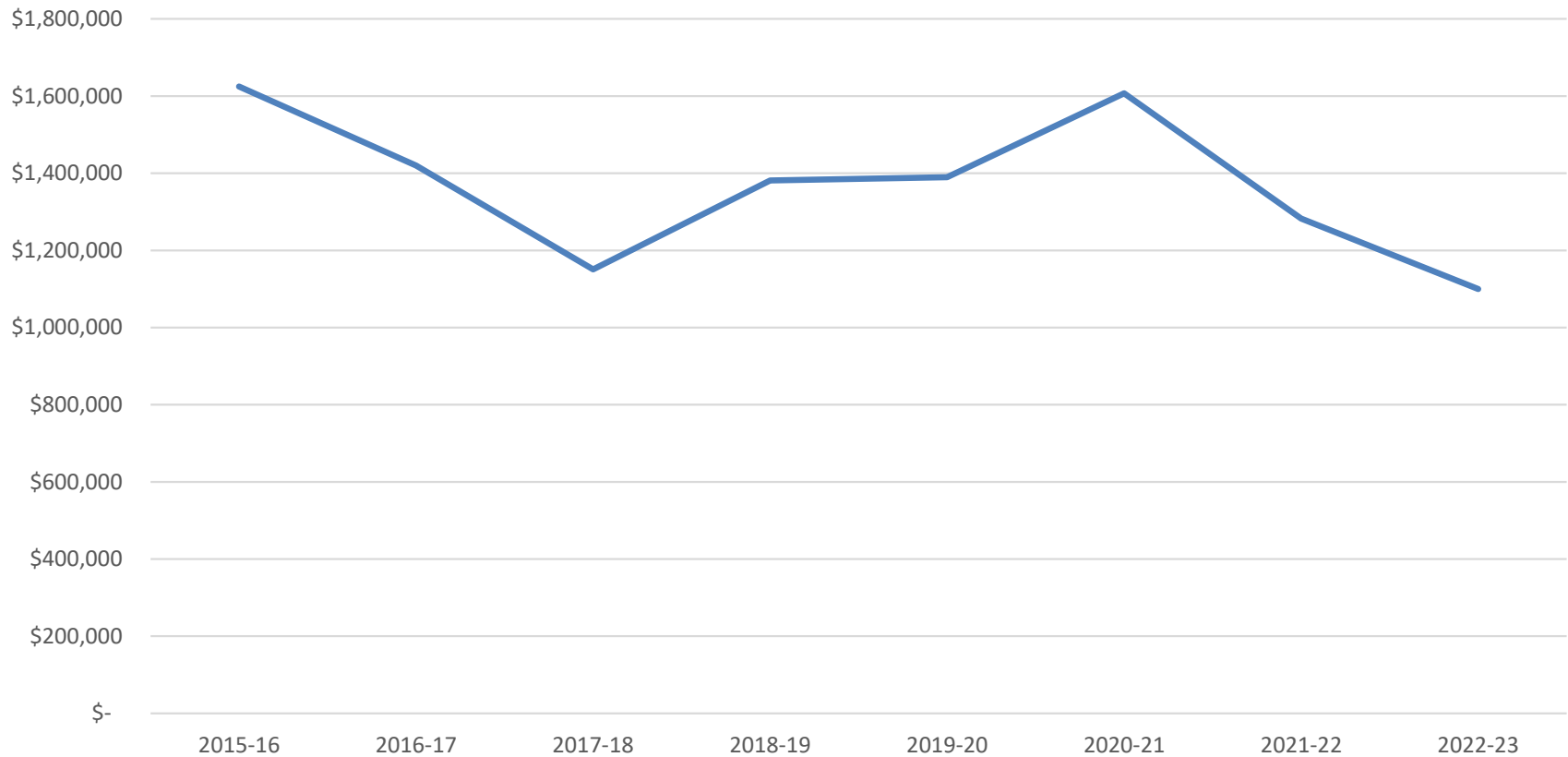


Planned Reduction of Applied Fund Balance



Revenue -

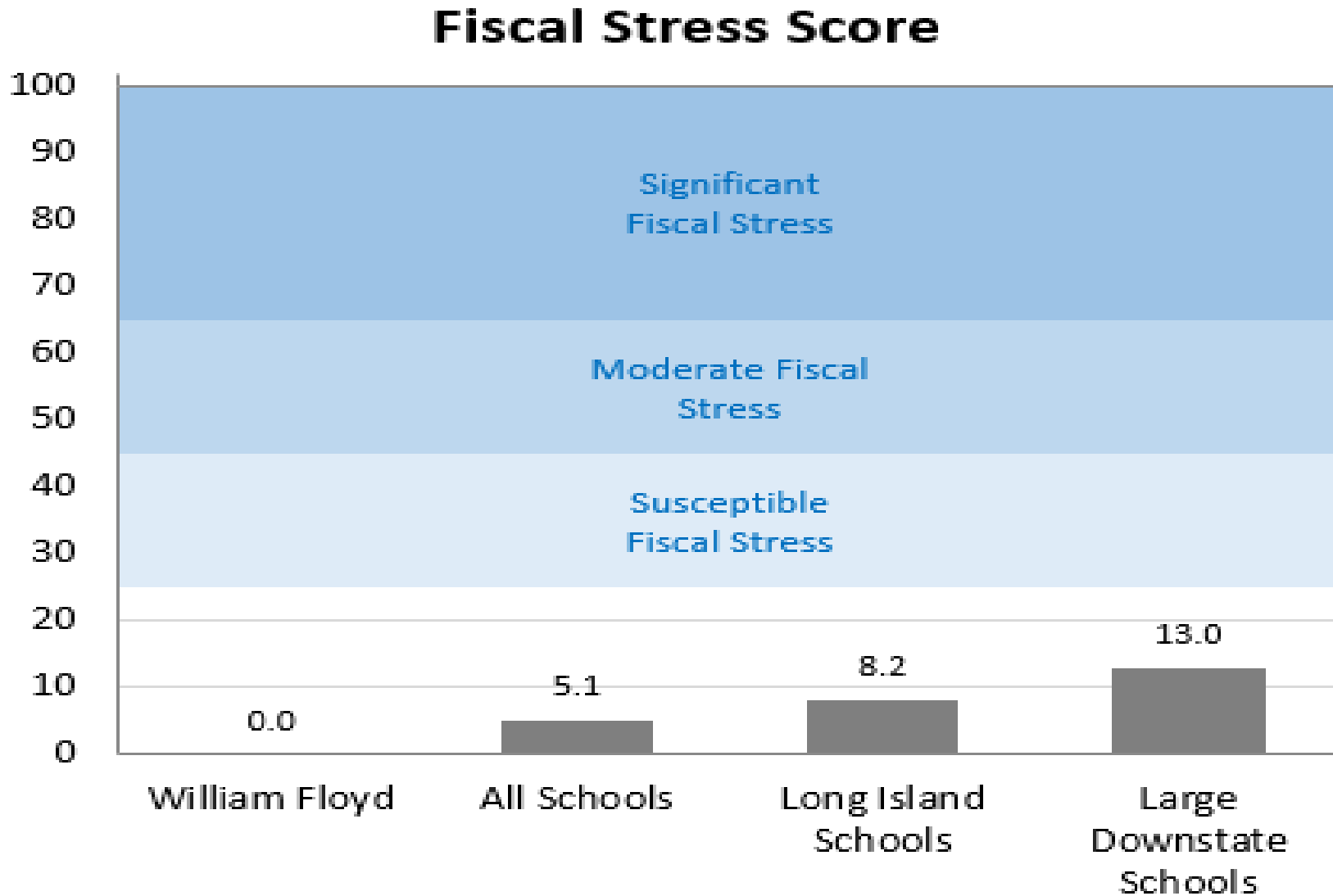
OTHER INCOME



Small part of the overall Revenue Budget



William Floyd's Fiscal Stress - OSC



Expenses – Five (5) Components

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.

Expenses – General Support (1000)

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.

General Support	2018-19 Adopted Budget	2019-20 Adopted Budget	2020-21 Adopted Budget	2021-22 Adopted Budget	2022-23 Proposed Budget
Board of Education, District Clerk and District Meetings - Codes - 1010, 1040 & 1060	\$ 82,505	\$ 88,225	\$ 91,175	\$ 91,725	\$ 100,700
Superintendent's Office Codes - 1240 & 1245	\$ 1,094,001	\$ 1,165,950	\$ 1,212,250	\$ 1,240,000	\$ 1,273,500
Business Administration, Payroll, Auditing, Purchasing & Treasurer Codes - 1310, 1320, 1325, 1345 & 1380	\$ 1,339,100	\$ 1,300,900	\$ 1,359,450	\$ 1,383,200	\$ 1,455,950
Legal, Personnel/Human Resources and Public Relations Codes - 1420, 1430 & 1480	\$ 1,999,400	\$ 1,938,250	\$ 1,943,750	\$ 1,931,750	\$ 2,145,000
Custodial, Maintenance & Grounds Codes - 1620, 1621, 1622, 1624, 1625 & 1660	\$ 14,171,120	\$ 13,423,620	\$ 13,292,750	\$ 13,453,550	\$ 13,975,350
Security Operations Code - 1623	\$ 2,852,422	\$ 2,993,600	\$ 3,142,750	\$ 3,126,250	\$ 3,368,000
Central Printing & Data Services Codes - 1670, 1680 & 1681	\$ 2,780,450	\$ 3,251,000	\$ 3,381,656	\$ 3,284,549	\$ 3,430,225
Misc. Insurance, School Association Dues & BOCES Participation Fee Codes - 1910, 1920 & 1981	\$ 2,797,750	\$ 2,796,500	\$ 2,796,250	\$ 2,856,000	\$ 2,851,500
	\$ 27,116,748	\$ 26,958,045	\$ 27,220,031	\$ 27,367,024	\$ 28,600,225



Expenses – Transportation (5000)

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.

Transportation	2018-19 Adopted Budget	2019-20 Adopted Budget	2020-21 Adopted Budget	2021-22 Adopted Budget	2022-23 Proposed Budget
Salaries, Contractual, BOCES, Field Trips, Athletics, Routing & Consultant Expenses Codes -5510, 5540, 5540 & 5581	\$ 15,417,522	\$ 20,375,129	\$ 21,701,500	\$ 22,301,000	\$ 23,787,000



Current operations

102 Large
96 Small
#'s do vary



Transportation Companies across the US are experiencing Labor Issues

Expenses – Recreation (7000)

Code 7000 – Recreation - This includes the purchase of equipment and supplies for recreation.

Recreation/Civic	2018-19 Adopted Budget	2019-20 Adopted Budget	2020-21 Adopted Budget	2021-22 Adopted Budget	2022-23 Proposed Budget
Recreation & Civic Activities Codes - 7000 & 8000	\$ 21,000	\$ 21,000	\$ 26,500	\$ 26,500	\$ 21,500

Represents Community and Civic Activities sponsored by the District

Next Steps

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.

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Rollover budget – What will it cost to do everything in 2021-22 – in 2022-23 with any know increases or changes

Budget Changes – This includes the effect of retirement savings along with additions that are being proposed for the 2022-23 fiscal period

VOTING History

DATE	YES VOTES	NO VOTES	TOTAL VOTES	PASS %
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%
May 21, 2019	939	511	1450	64.76%
June 9, 2020	3097	2252	5349	57.90%
May 18, 2021	1323	458	1781	74.28%

Percentage change from last year -66.70%



March 8, 2022



Thank You

- ~~Budget Advisory Meeting # 1 – March 8, 2022 7:00pm – 7:30pm~~
- ~~Budget Advisory Meeting # 2 – March 8, 2022 7:00pm – 7:30pm~~
- Budget Advisory Meeting # 3 – March 22, 2022 7:00pm – 7:30pm
- Budget Adoption April 12, 2022 – 7:00pm – 7:30pm
- Annual Budget Hearing May 10, 2022 at 7:00pm - 7:30pm

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

BUDGET VOTE & ELECTION IS MAY 17, 2022
7:00 AM – 9:00 PM
East Lobby of the High School

-Please Get Home Safely -

March 8, 2022

