



# William Floyd School District

Our rich history builds a promising future!



## BUDGET ADVISORY MEETING #4

April 12, 2022

HIGH SCHOOL LIBRARY

7:00 PM – 7:30 PM

# Overview

---

- Budget Advisory
- Budget – Balance
- Revenue – Final
- Tax Levy
- 2022-23 Priorities
- Expenses – 5 Components
- Capital Proposition #1
- Capital Proposition #2

# Budget Advisory

---



---

April 12, 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

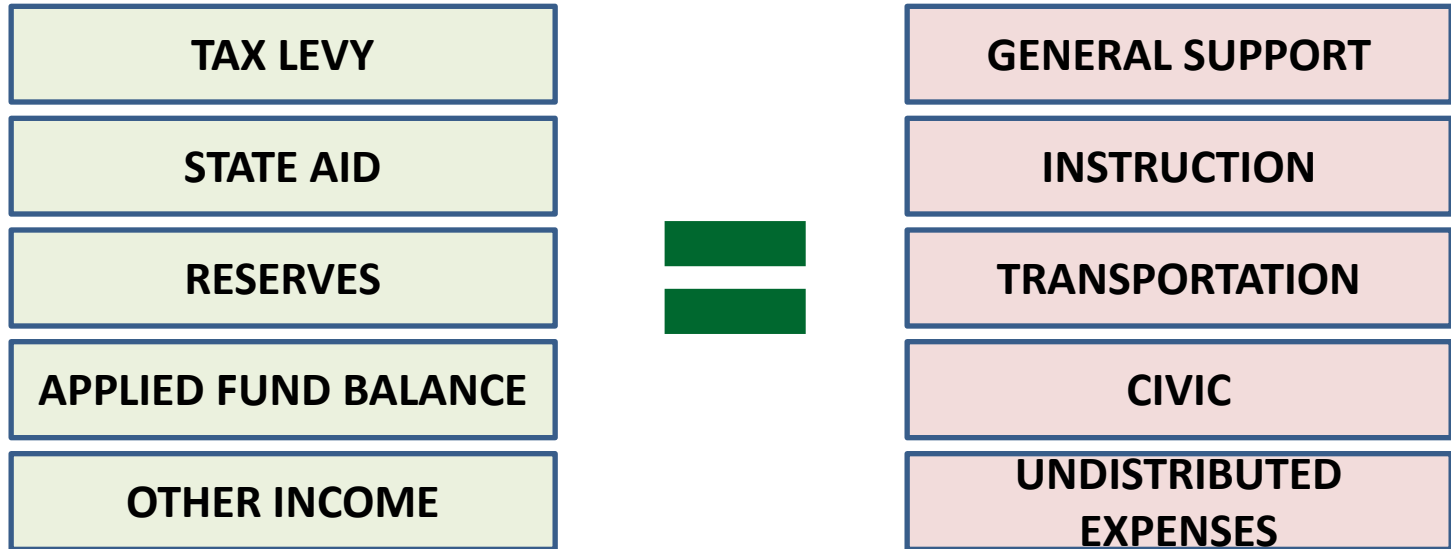


## Capital Funds

This includes annual budget allocations and reserves

# Budget Advisory - Goals

---



**LONG-TERM FISCAL STABILITY**

April 12, 2022



# Revenue -

## STATE AID

State Budget Adopted Saturday April 9, 2022

Description	Projected 2021-22	Adopted 2022-23
Foundation Aid	\$ 103,623,734	\$ 125,739,347
Universal Pre-K	\$ 1,486,267	\$ 3,010,407
BOCES	\$ 3,050,451	\$ 2,881,784
High Cost Excess Cost	\$ 6,148,820	\$ 4,819,283
Private Excess Cost	\$ 1,030,689	\$ 1,040,192
Hardware & Technology	\$ 166,830	\$ 165,496
Software, Library, Textbook	\$ 727,998	\$ 733,671
Transportation Aid - including summer	\$ 15,467,509	\$ 16,287,134
Building Aid	\$ 10,981,025	\$ 10,652,937
High Tax Aid	\$ 3,752,477	\$ 3,752,477
<b>Sub-Total</b>	<b>\$ 146,435,800</b>	<b>\$ 169,082,728</b>
<b>\$ CHG SUB TOTAL</b>		<b>\$ 22,646,928</b>
<b>% CHG SUB TOTAL</b>		<b>15.47%</b>

**Final Budget**



Change in Sentiment from Albany- Quotes from Governor Hochul

"Everything that we're putting in the budget we're going to be able to fund, but I'm also very cognizant of the fact that we could be facing a recession," she said. "I cannot count on the revenues, the tax receipts as well as the stock market revenues, being there for us next year."

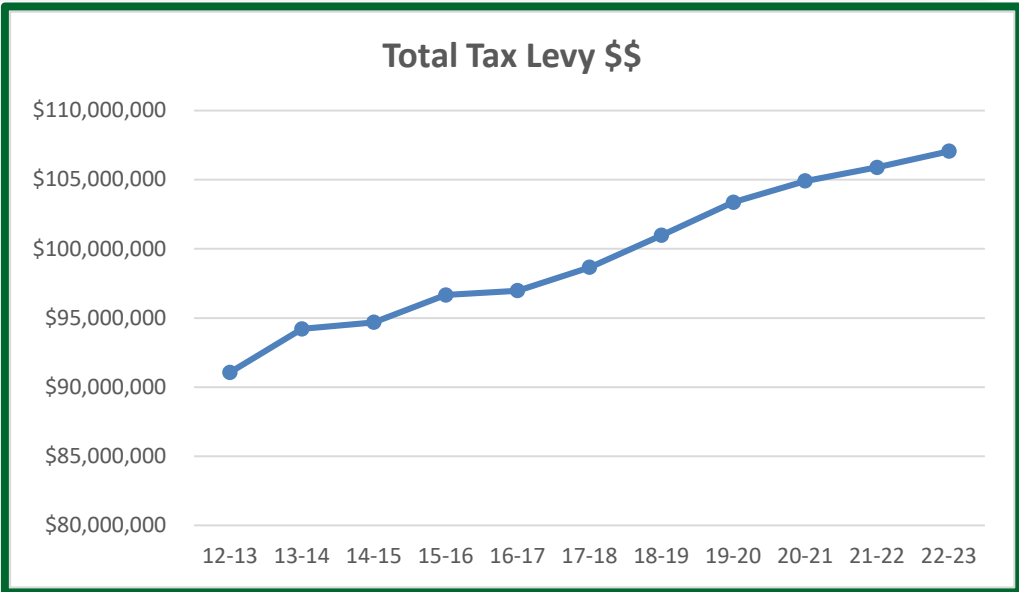
It was only a few months ago the governor's budget office was projecting billions of dollars in additional money that could help fund schools and health care for the next several years. The state's finances were turbo-charged by a combination of federal pandemic relief and tax increases on upper-income earners.

"We may be having to get ourselves out of a recession," she said.



# Tax Levy – Maximum Allowable

<b>Maximum Tax Levy -</b>		<b>22-23</b>
Prior Year Tax Levy		\$ 102,888,275
Reserve Amount for any Excess Levy	-	
	=	\$ 102,888,275
Tax Base Growth Factor	X	<b>100.49%</b>
	=	\$ 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	<b>2.00%</b>
	=	\$ 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.	+	\$ -
<b>MAXIMUM ALLOWABLE LEVY</b>	=	\$ 107,047,826
Tax Levy % Increase		<b>4.04%</b>

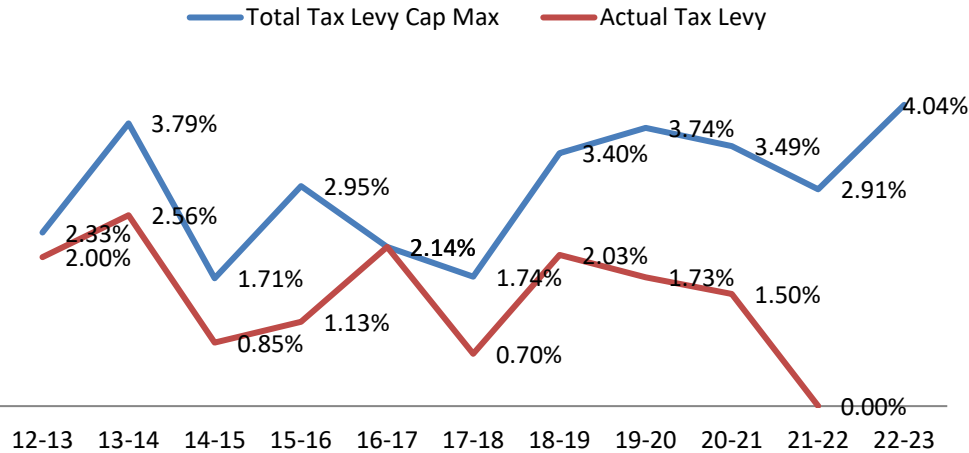


Maximum allowable levy with a simple majority.

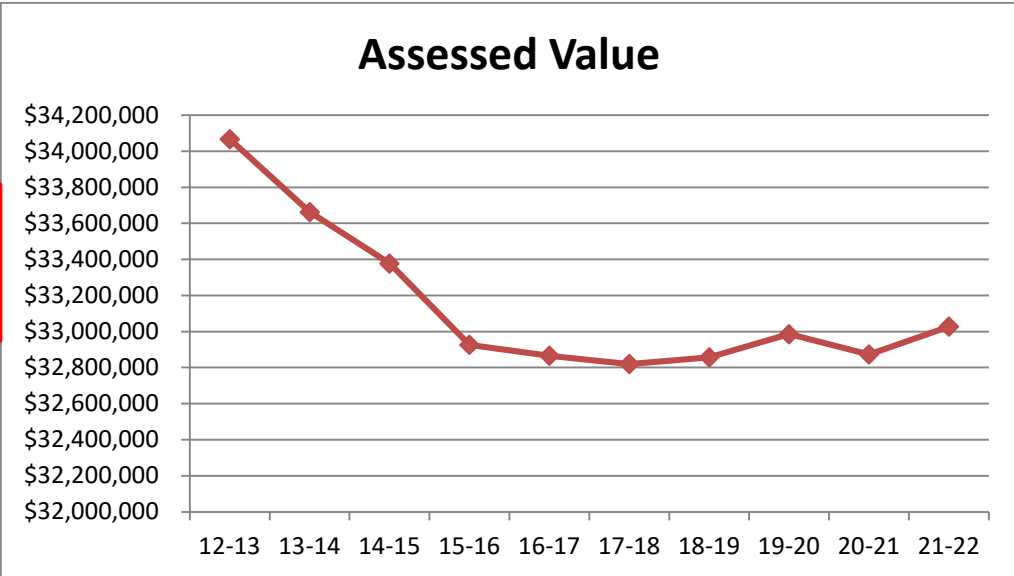


# Tax Levy – Historical Review

## Tax Levy Since Cap Started



Total assessed value is the main driver towards individual tax rate



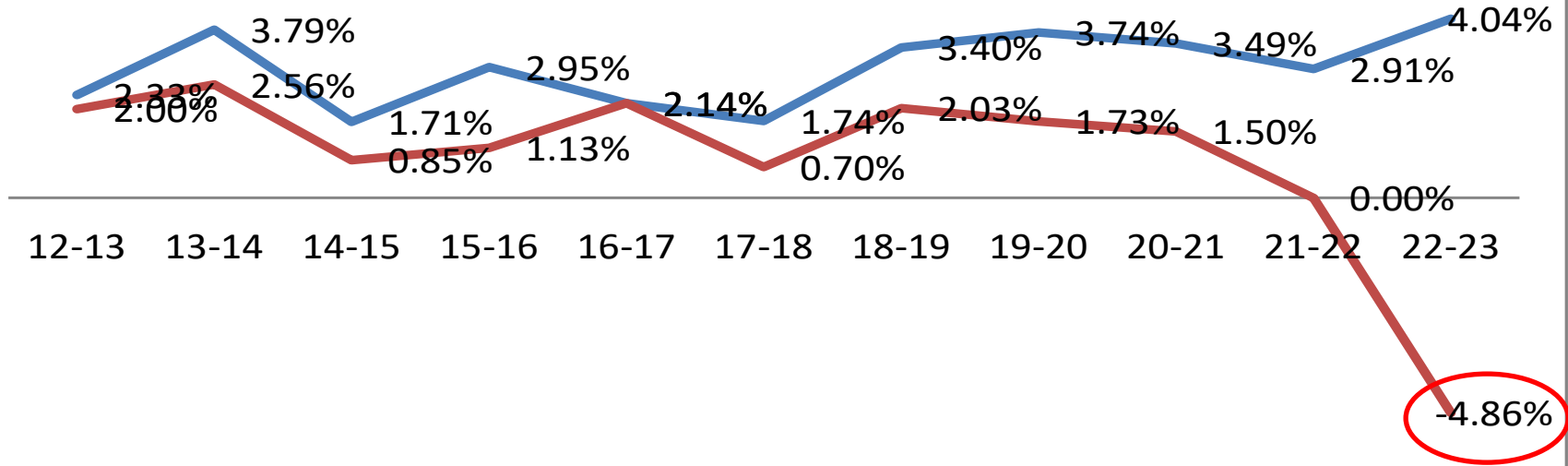
April 12, 2022



# Tax Levy – To support the budget

## Tax Levy Since Cap Started

— Total Tax Levy Cap Max    — Actual Tax Levy



This represents a \$9,162,551 under the 2022-23 allowable cap and a \$5,000,000 reduction to the 2021-22 tax levy approved by the residents.



# Rollover Budget

---

- Maintain everything we currently have
- Increase projected expenses
- Decrease projected expenses
- Reallocate or negotiate where applicable
- Continue long-term sustainability

# Rollover Budget

---

Current Budget \$ 251,311,607

Rollover Budget \$ 257,985,054

Retirement Savings \$ (632,352)

Budget Increase \$ 6,041,095

Rollover (no Adds) **\$ 257,352,702**

# 2022-23 Budget Goals

---

- ❑ Maintain everything we currently have
  
- ❑ Increase technology initiatives and security
  
- ❑ Increase student offerings
  - ❑ CTE
  - ❑ Clubs
  - ❑ Music
  - ❑ Athletics
  
- ❑ Provide additional resources for mental health and outreach
  
- ❑ Adapt to the changing student needs

\*Continue Capital/Repair initiatives to support the above

# 2022-23 – Music Budget Adds

---

Music	DW	Materials/Supplies	\$	10,500
Music	HS	Theater Program	\$	46,497
Music	HS	Chamber Orchestra	\$	3,537
Music	HS	Pep Band	\$	7,794
Music	HS	Pep Band Equipment	\$	7,200
Music	WFMS/Paca	Sound & Light Club	\$	2,281
Music	Music Office	Materials/Supplies	\$	2,000
Music	Elementary	Materials/Supplies	\$	10,000
Music	DW	Equipment Repairs	\$	5,000
Music	DW	Method Books	\$	500
			<hr/> <hr/>	
			\$	95,309

# 2022-23 – Athletic Budget Adds

---

Athletics	HS	JV9 Soccer Team	\$	18,578
Athletics	HS/MS	P/T Athletic Trainer	\$	42,472
				<hr/> <hr/>
			\$	61,050



# 2022-23 – CTE Budget Adds

---

CTE	HS	New Personal Trainer/Nutrition - M&S	\$ 10,000
CTE	HS	New Personal Trainer/Nutrition - Salary	\$ 98,421
CTE	HS	Cosmotology Teacher to Full Time	\$ 101,959
CTE	HS	Bus/Tech - Leads to Chairs	\$ 43,642
			<u>\$ 254,022</u>

# 2022-23 – Elementary Budget Adds

Elementary	Perm Subs	3 per building (15)	\$ 566,355
Elementary	Teacher	Bilingual Teachers (4)	\$ 436,144
Elementary	Teacher	Psychologists (2)	\$ 227,508
Elementary	Teacher	Social Workers (5)	\$ 568,770
Elementary	Sup/Mat	PE Equipment, Furniture, etc	<u>\$ 9,000</u>
			\$ 1,807,777

# 2022-23 – Secondary Budget Adds

---

Secondary	Teacher	Social Worker (4 - HS, Paca,WFMS, FA)	\$ 455,016
Secondary	Teacher	School Counselor (2 - HS, 1 Paca, 1 - WFMS)	\$ 455,016
Secondary	Teacher	ENL/Bilingual (4 - HS, 2 - WFMS)	\$ 654,213
Secondary	Teacher	HS - (1 - Art, 1 - Earth Science. 1 - Tech, 1-SE)	\$ 409,373
Secondary	Teacher	WFMS (Tech teacher - 6ths)	\$ 21,231
Secondary	Teacher	Psychologist (2 - 1 HS/FA - 1 - WFMS/Paca)	\$ 227,508
Secondary	Secretary	Psychologist Office (1)	\$ 86,922
Secondary	HS	Mat/Sup - Stipend - CII Program	\$ 8,398
Secondary	NJROTC	Increase student enrollment	\$ 20,000
Secondary	Textbook	NEWSELA - GIZMOS	\$ 60,000
Secondary	All	Furniture, Offices, Computers, Etc - new hires	\$ 140,000
			<u>\$ 2,537,677</u>



# 2022-23 – Technology Budget Adds

---

Technology DW	Cybersecurity, Upgrades, Repairs/Maint	\$ 316,760
Technology DW	Contract Staff - (3)	\$ 365,000
Technology DW	Multi-year costs adds	\$ 36,000
Technology DW	BOCES Data Warehousing	\$ 5,000
		<u><u>\$ 722,760</u></u>

# 2022-23 – Districtwide Budget Adds

---

Districtwide Central Registration	Reclassify positions to 12 months	\$ 74,310
Districtwide Guidance	Summer work/Workshops	\$ 8,000
Districtwide Teacher	Bilingual - Speech (1)	\$ 109,036
Districtwide Employment Contracts	Contract Adjustments	<u>\$ 2,000,000</u>
		\$ 2,191,346

# 2022-23 – Consolidated Budget Adds

---

Music	\$ 95,309
Athletics	\$ 61,050
CTE	\$ 254,022
Elementary	\$ 1,807,777
Secondary	\$ 2,537,675
Technology	\$ 722,760
Districtwide	<u>\$ 2,191,346</u>
	\$ 7,669,939

# 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	\$ 98,700
Superintendent's Office Codes - 1240 & 1245	\$ 1,094,001	\$ 1,165,950	\$ 1,212,250	\$ 1,240,000	\$ 1,253,500
Business Administration, Payroll, Auditing, Purchasing & Treasurer Codes - 1310, 1320, 1325, 1345 & 1380	\$ 1,339,100	\$ 1,300,900	\$ 1,359,450	\$ 1,383,200	\$ 1,487,700
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	\$ 14,105,667
Security Operations Code - 1623	\$ 2,852,422	\$ 2,993,600	\$ 3,142,750	\$ 3,126,250	\$ 3,351,000
Central Printing & Data Services Codes - 1670, 1680 & 1681	\$ 2,780,450	\$ 3,251,000	\$ 3,381,656	\$ 3,284,549	\$ 4,101,985
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	\$ 29,395,052



# Expenses – Instruction (2000)

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.

	2018-19	2019-20	2020-21	2021-22	2022-23
Supervision, Instructional & Athletics Codes	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget	Proposed Budget
Supervision Codes 2010, 2020, 2041, 2044, 2060 & 2070	\$ 7,428,519	\$ 8,242,271	\$ 8,278,396	\$ 8,271,796	\$ 8,998,243
Instructional Codes - 2110 thru 2173	\$ 64,539,977	\$ 65,597,225	\$ 65,592,193	\$ 66,920,697	\$ 70,121,967
Special Education Instruction Codes - 2250 thru -2280	\$ 46,065,236	\$ 45,076,046	\$ 46,321,750	\$ 45,547,716	\$ 47,501,211
Instructional Departments, Co-Curricular & Support Codes - 2331 thru 2850	\$ 10,218,379	\$ 10,583,054	\$ 11,936,766	\$ 13,104,049	\$ 15,400,368
Athletics Code - 2855	\$ 2,048,830	\$ 2,009,993	\$ 2,015,750	\$ 2,056,350	\$ 2,269,550
	\$ 130,300,941	\$ 131,508,589	\$ 134,144,855	\$ 135,900,608	\$ 144,291,339

# 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

# 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

# Expenses – Undistributed (9000)

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.

Undistributed Expenses	2018-19 Adopted Budget	2019-20 Adopted Budget	2020-21 Adopted Budget	2021-22 Adopted Budget	2022-23 Proposed Budget
Employee Benefits - Health, Dental, Vision, TRS, ERS, FICA, MEDI, Workers Comp, Unemployment, Stop Gap & Medical Administration Codes - 9010,9020,9030,9040, 9060 & 9089	\$ 57,474,350	\$ 57,523,362	\$ 57,746,250	\$ 58,784,050	\$ 61,800,250
Principal, Interest and TAN Expenses Codes - 9711, 9715, 9731 & 9760	\$ 9,425,750	\$ 9,400,000	\$ 4,147,475	\$ 5,517,225	\$ 4,357,500
Interfund Transfers Codes - 9901, 9950 & 9960	\$ 282,500	\$ 570,000	\$ 620,000	\$ 1,395,000	\$ 1,620,009
	\$ 67,182,600	\$ 67,493,362	\$ 62,513,725	\$ 65,696,275	\$ 67,777,759

# Revenues –

	Adopted Budget 2015-16	Adopted Budget 2016-17	Adopted Budget 2017-18	Adopted Budget 2018-19	Adopted Budget 2019-20	Adopted Budget 2020-21	Adopted Budget 2021-22	Proposed Budget 2022-23
Tax Levy	\$ 95,722,632	\$ 96,979,249	\$ 97,660,190	\$ 99,641,391	\$ 101,362,804	\$ 102,888,275	\$ 103,606,567	\$ 98,607,624
Other Income	\$ 1,624,714	\$ 1,420,000	\$ 1,151,000	\$ 1,381,500	\$ 1,390,000	\$ 1,607,270	\$ 1,282,500	\$ 1,936,509
State Aid	\$ 110,492,892	\$ 114,995,287	\$ 122,015,709	\$ 122,765,920	\$ 127,752,448	\$ 125,405,584	\$ 143,722,540	\$ 164,478,517
Use of Reserves	\$ 5,207,532	\$ 4,682,639	\$ 2,250,000	\$ 6,600,000	\$ 6,200,873	\$ 5,445,482	\$ 1,200,000	\$ -
Applied Fund Balance	\$ 10,710,662	\$ 10,710,662	\$ 13,250,000	\$ 9,650,000	\$ 9,650,000	\$ 10,260,000	\$ 1,500,000	\$ -
Total Budget	\$ 223,758,432	\$ 228,787,837	\$ 236,326,899	\$ 240,038,811	\$ 246,356,125	\$ 245,606,611	\$ 251,311,607	\$ 265,022,650

CAPITAL  
Project 2017

AREA	COST ESTIMATE
RECONSTRUCTION WORK DISTRICT WIDE	\$ 17,500,000
ELEMENTARY AIR CONDITIONING	\$ 8,805,000
MAIN SPORTS AREA	\$ 4,630,000
BASEBALL/SOFTBALL INFIELDS	\$ 1,260,000
TENNIS COURTS	\$ 520,000
ORIGINAL SPORTS AREA	\$ 3,630,000
ADAPTIVE PLAYGROUND	\$ 400,000
HS GYMNASIUM PA SYSTEM	\$ 100,000
HS, WFMS, PACA MS - AUDITORIUM UPGRADES	\$ 2,625,000
	\$ 39,470,000

## CAPITAL Project 2017

“Shall the Board of Education of the William Floyd Union Free School District be authorized to expend up to \$3,500,000 of money remaining from the \$39,400,000 previously allocated to a capital projects authorized by the voters on October 30, 2017, in order to expand the scope of that project to include additional lighting for athletic fields and upgrades to classrooms, instructional spaces and equipment, athletic facilities and building upgrades including; roofing, windows, doors, flooring, bathrooms, entrances and safety upgrades?”

## 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 (ED § 3651)**

Shall the Board of Education (the “Board”) of the William Floyd Union Free School District (“District”) be authorized to establish a new capital reserve fund pursuant to Section 3651 of the Education Law of the State of New York, to be known as the “2022 Capital Reserve Fund,” to pay costs of renovation/reconstruction of interior instructional spaces and/or the purchase of furnishings/equipment for said spaces, in an ultimate amount of \$5 million dollars (plus interest earned thereon), having a probable term of ten (10) years and be authorized to raise \$5 million dollars to fund such capital reserve fund in the current or future years through various sources including, but not limited to, state aid reimbursement, cost saving measures resulting in unexpended funds or unappropriated fund balance and other legally available funds of the District.

Geared towards upgrading classroom and instructional spaces to provide our students with state of the art 21<sup>st</sup> century experiences

# VOTING History

---

<b>DATE</b>	<b>YES VOTES</b>	<b>NO VOTES</b>	<b>TOTAL VOTES</b>	<b>PASS %</b>
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%**



---

April 12, 2022



# Thank You

- ~~Budget Advisory Meeting # 1 – February 8, 2022 7:00pm – 7:30pm~~
- ~~Budget Advisory Meeting # 2 – March 8, 2022 7:00pm – 7:30pm~~
- ~~Budget Advisory Meeting # 3 – April 12, 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](mailto: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 -

April 12, 2022

