



William Floyd School District

Our rich history builds a promising future!



BUDGET ADVISORY MEETING #3

March 21, 2023

HIGH SCHOOL LIBRARY

6:30 PM – 7:00 PM

Overview

- Budget Advisory
- Revenues
- 5 Components
 - 1000
 - 5000
 - 7000
 - 2000
 - 9000
- Rollover Budget
- Next Steps
 - Retirement Savings
 - Budget Changes
 - Total Proposed Budget

Budget Advisory



March 21, 2023



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

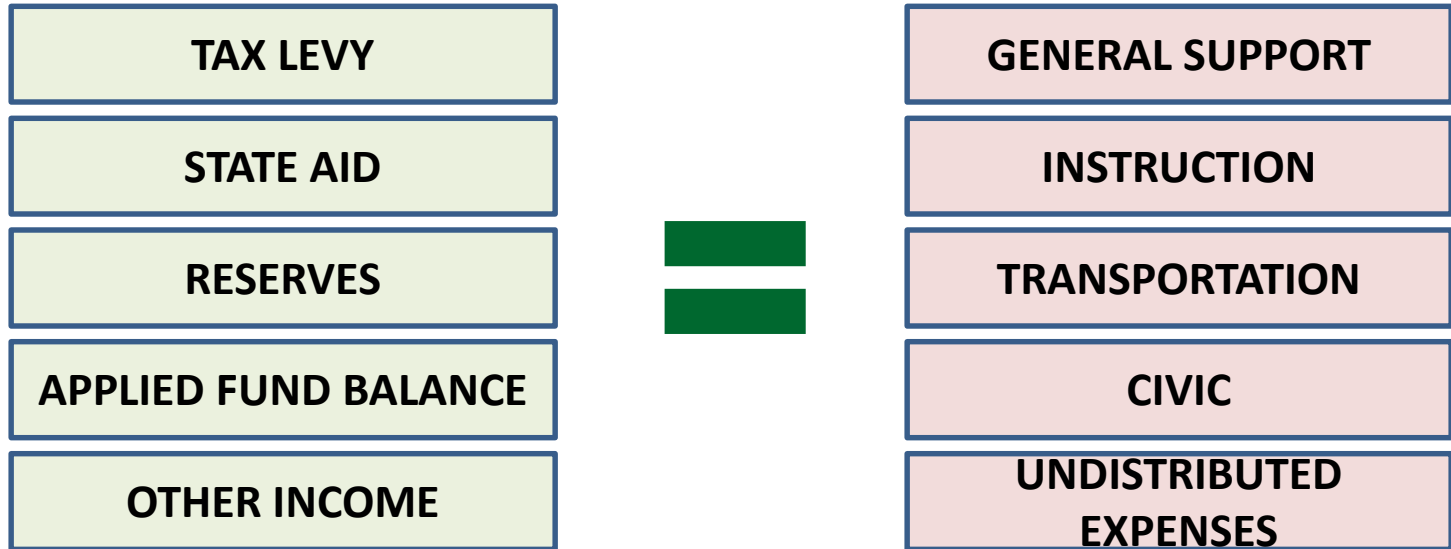
Annual allocations for specific initiatives



Capital Funds

This includes annual budget allocations and reserves

Budget Advisory - Goals



LONG-TERM FISCAL STABILITY

March 21, 2023



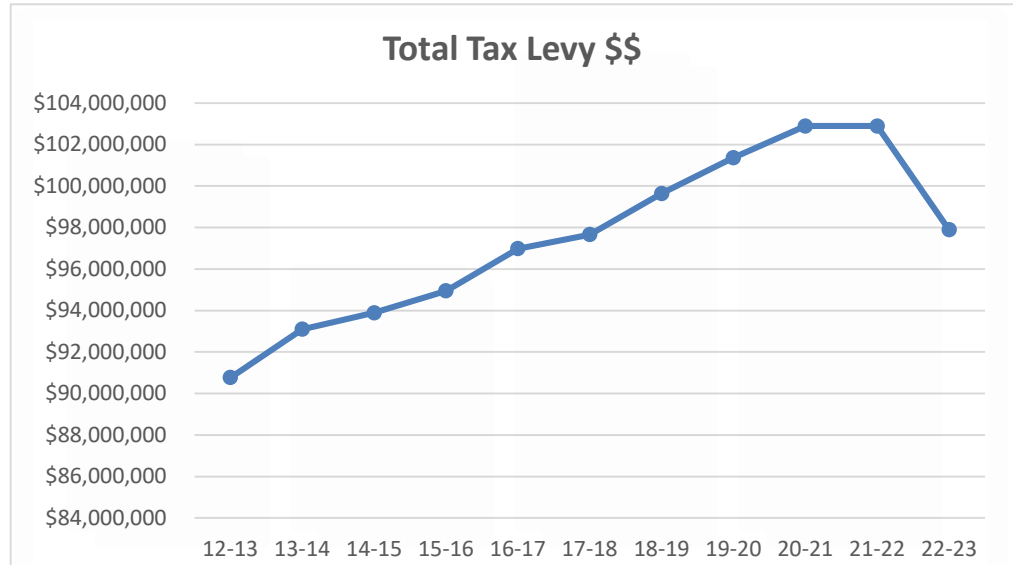
Revenue –

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%
22-23	\$ 97,885,275.00	\$ (4,868,080.80)	-4.74%

2023-24 Max Tax Levy Calculation

Maximum Tax Levy -		23-24
Prior Year Tax Levy		\$ 97,888,275
Reserve Amount for any Excess Levy	-	
	=	\$ 97,888,275
Tax Base Growth Factor	X	100.31%
	=	\$ 98,191,729
Prior Year PILOT	+	\$ 19,349
	=	\$ 98,211,078
Prior Year Exclusions (not TRS/ERS)		
a. BOCES Capital Exclusion	-	\$ -
b.	-	\$ -
Adjusted Prior Year Levy	=	\$ 98,211,078
Allowable Growth Factor	X	2.00%
	=	\$ 100,175,299
PILOTS for coming year	-	\$ 20,441
	=	\$ 100,154,858
Available Carryover	+	\$ 1,605,717
TAX LEVY LIMIT	=	\$ 101,760,576
Coming School Year Exclusions		
a. BOCES Capital Exclusion	+	\$ -
b.	+	\$ -
c.	+	\$ -
d.	+	\$ -
MAXIMUM ALLOWABLE LEVY	=	\$ 101,760,576
Tax Levy % Increase		3.96%
Potential New Revenue	\$	3,872,301



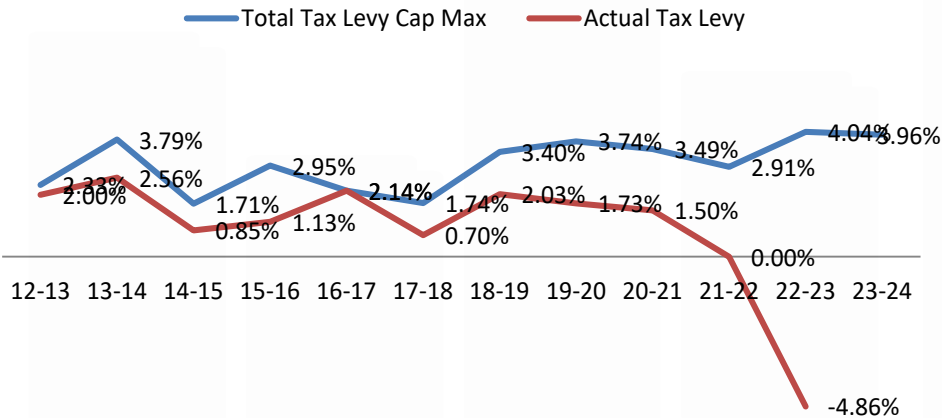
Over 10 Years total tax levy increased by just over **\$7M**

Maximum allowable levy with a simple majority. Please note this is **NOT** what the BOE is proposing.



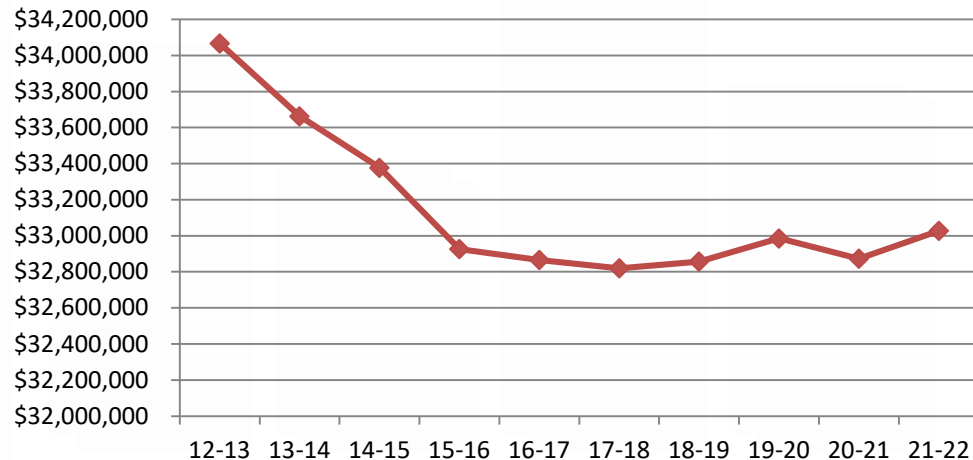
Tax Levy History

Tax Levy Since Cap Started



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

Assessed Value



Total assessed value is the main driver toward individual tax rate.



Brookhaven Comparison

Town of Brookhaven Taxable School Districts					2022-23	
COI	LOCATION	VALUATIC	RATE	TAX	TOTAL LEVY	STAR
S36	Bayprt/Blue PT Non-Homesteai	1,856,455	\$ 374.99	\$ 6,859,938.32	\$ 6,961,483.48	\$ 101,545.16
S37	Bayport/ Blue Point UFSD	4,797,466	\$ 316.71	\$ 13,855,471.58	\$ 15,193,910.64	\$ 1,338,439.06
S09	Rocky Point UFSD	17,263,977	\$ 309.98	\$ 49,079,402.20	\$ 53,515,048.54	\$ 4,435,646.34
S35	Eastport/ South Manor UFSD	17,917,862	\$ 295.67	\$ 48,882,076.19	\$ 52,977,025.86	\$ 4,094,949.67
S32	William Floyd UFSD	33,089,578	\$ 295.07	\$ 87,199,161.84	\$ 97,637,417.80	\$ 10,438,255.96
S01	Three Village CSD	55,135,596	\$ 294.39	\$ 153,967,288.80	\$ 162,315,335.13	\$ 8,348,046.33
S12	Longwood CSD	52,702,949	\$ 292.21	\$ 138,440,876.31	\$ 154,004,341.33	\$ 15,563,465.02
S08	Miller Place UFSD	17,129,503	\$ 290.58	\$ 46,262,198.84	\$ 49,775,423.70	\$ 3,513,224.86
S11	Middle Country CSD	52,947,992	\$ 289.41	\$ 138,905,567.00	\$ 153,236,254.17	\$ 14,330,687.17
S33	Center Moriches UFSD	8,809,365	\$ 285.25	\$ 23,296,985.58	\$ 25,128,801.76	\$ 1,831,816.18
S24	Patchogue/Medford UFSD	43,442,177	\$ 283.32	\$ 112,529,842.87	\$ 123,079,072.61	\$ 10,549,229.74
S07	Mount Sinai UFSD	15,476,597	\$ 277.75	\$ 39,719,879.50	\$ 42,985,938.64	\$ 3,266,059.14
S34	East Moriches UFSD	7,730,664	\$ 277.31	\$ 20,087,320.04	\$ 21,437,517.81	\$ 1,350,197.77
S03	Comsewogue UFSD	21,959,945	\$ 275.39	\$ 55,751,378.38	\$ 60,474,833.74	\$ 4,723,455.36
S10	Shoreham Wading River UFSD	15,666,239	\$ 258.63	\$ 38,481,375.20	\$ 40,517,123.94	\$ 2,035,748.74
S04	South County CSD	26,821,680	\$ 243.63	\$ 60,818,089.31	\$ 65,344,317.90	\$ 4,526,228.59
S05	Sachem CSD	56,004,791	\$ 232.33	\$ 120,246,180.00	\$ 130,115,370.88	\$ 9,869,190.88
S93	Riverhead CSD	928,633	\$ 184.50	\$ 1,553,586.48	\$ 1,713,346.46	\$ 159,759.98
S06	Port Jefferson UFSD	21,565,966	\$ 178.53	\$ 37,697,590.33	\$ 38,501,503.44	\$ 803,913.11
S38	Fire Island UFSD	7,184,331	\$ 21.52	\$ 1,544,879.29	\$ 1,545,924.34	\$ 1,045.05




Updated with Feb. Database

STATE AID

	2022-23 Projected	2023-24 PROPOSED	\$ ^	% ^
Foundation Aid	\$ 126,674,265.00	\$ 173,421,573.00	\$ 46,747,308.00	36.90%
BOCES	\$ 3,546,956.00	\$ 3,662,839.00	\$ 115,883.00	3.27%
High Cost Excess Cost	\$ 5,508,022.00	\$ 5,633,730.00	\$ 125,708.00	2.28%
Private Excess Cost	\$ 1,243,421.00	\$ 1,228,787.00	\$ (14,634.00)	-1.18%
Hardware & Technology	\$ 160,079.00	\$ 170,772.00	\$ 10,693.00	6.68%
Software, Library, Textbook	\$ 651,899.00	\$ 740,419.00	\$ 88,520.00	13.58%
Transportation, Incl Summer	\$ 16,522,213.00	\$ 16,182,480.00	\$ (339,733.00)	-2.06%
Building Aid	\$ 10,652,938.00	\$ 7,631,043.00	\$ (3,021,895.00)	-28.37%
High Tax Aid	\$ 3,752,477.00	\$ 3,752,477.00	\$ -	0.00%
	<u>\$ 168,712,270.00</u>	<u>\$ 212,424,120.00</u>	\$ 43,711,850.00	25.91%

**Increased \$1,946,313, from last meeting,
due to February Database changes**


**Proposed
not FINAL**

All indicators point to a timely State Budget Adoption – April 1, 2023



Updates – In Discussion

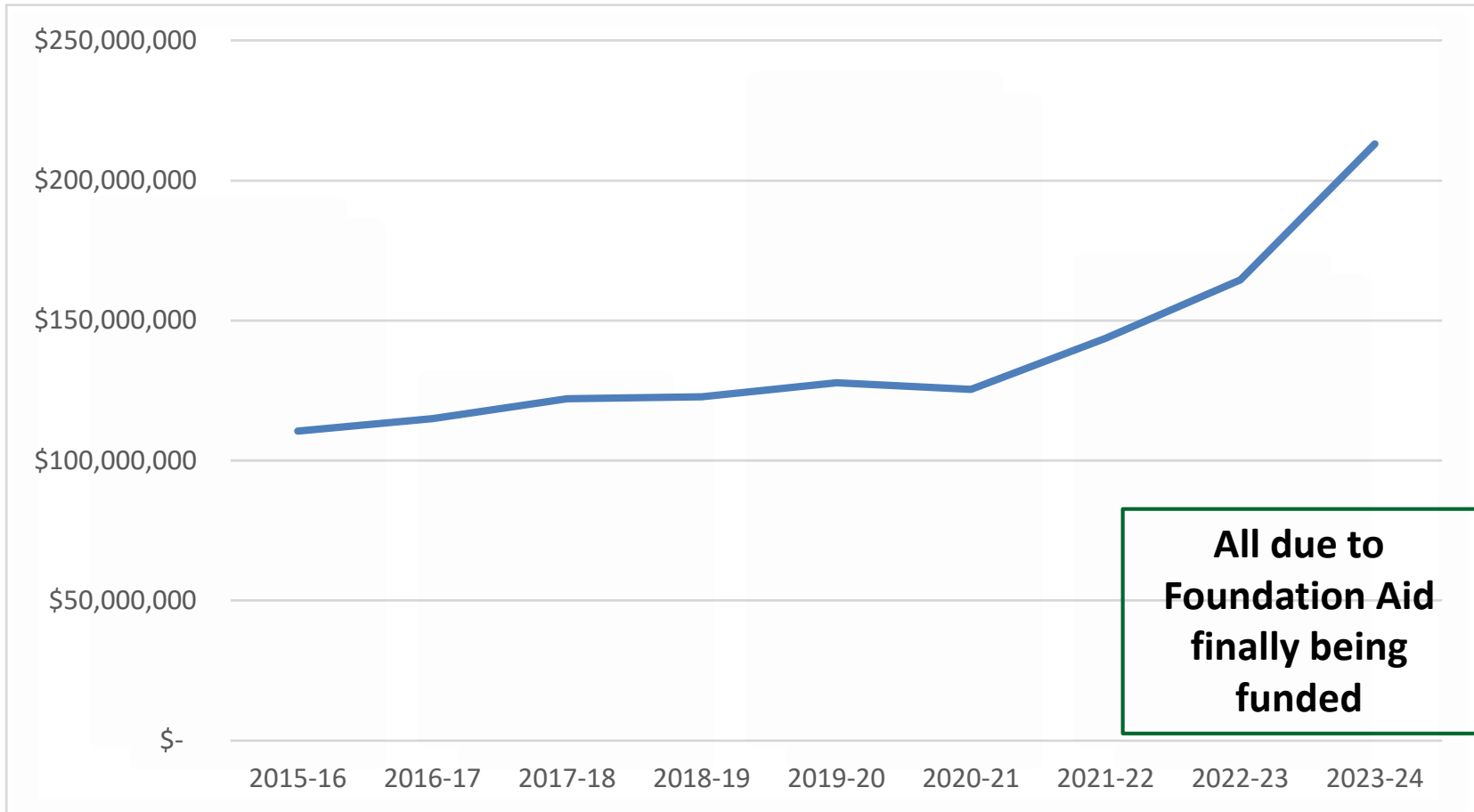
STATE AID

Additional Items in discussion that may impact General Fund:

- \$105 million for community school funding formula
- \$44 million for expanding special services aid for CTE to ninth grade
- \$280 million for universal school meals

Revenue -

STATE AID



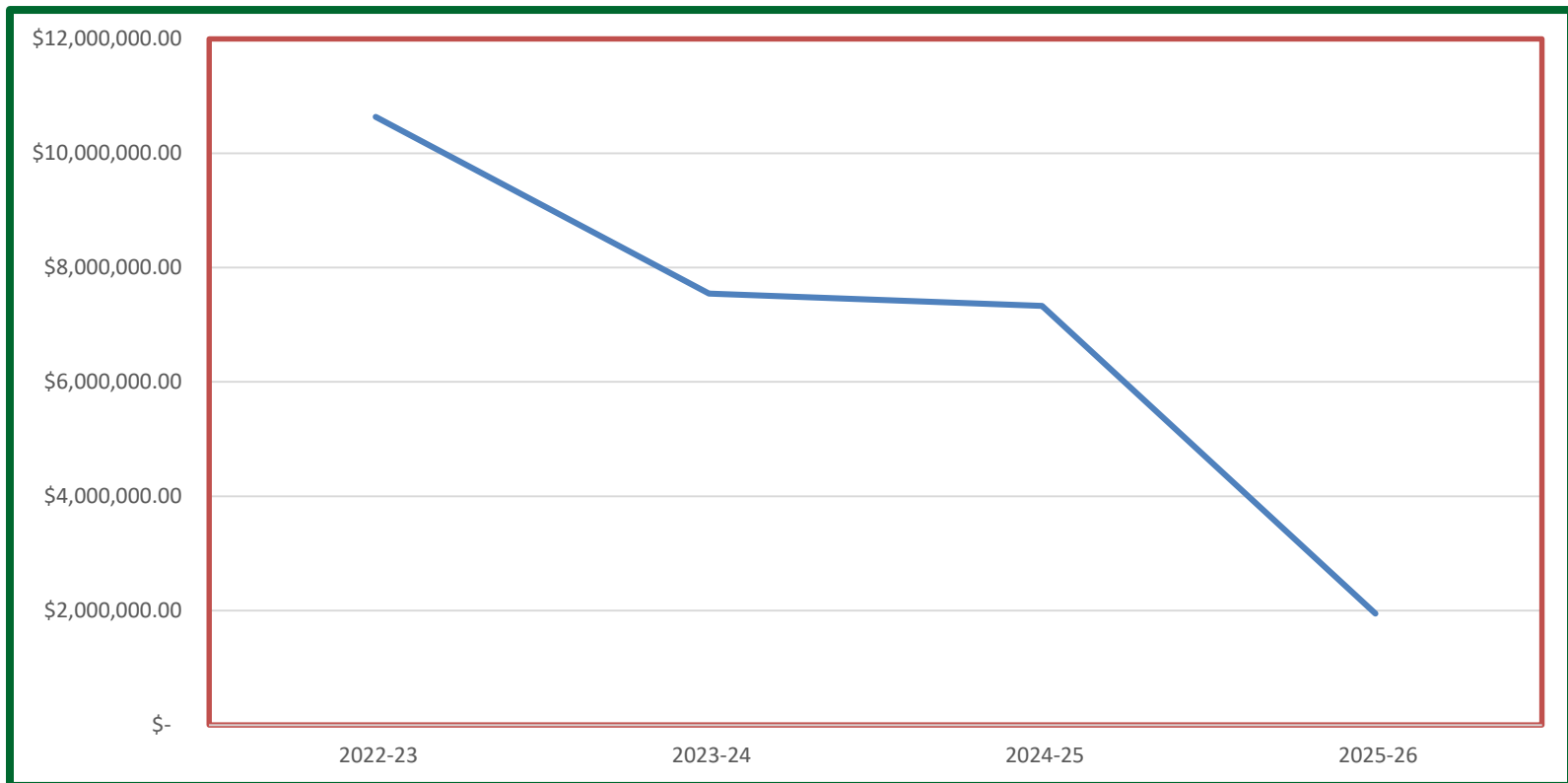
**All due to
Foundation Aid
finally being
funded**

All indicators point to a timely State Budget Adoption – April 1, 2023

Revenue -

BUILDING AID

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



Long-term sustainability is the main component of any budget discussion.

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	2019-20 Adopted Budget	2020-21 Adopted Budget	2021-22 Adopted Budget	2022-23 Adopted Budget	2023-24 Proposed Budget
Board of Education, District Clerk and District Meetings - Codes - 1010, 1040 & 1060	\$ 88,225	\$ 91,175	\$ 91,725	\$ 98,700	\$ 109,199
Superintendent's Office Codes - 1240 & 1245	\$ 1,165,950	\$ 1,212,250	\$ 1,240,000	\$ 1,253,500	\$ 1,416,250
Business Administration, Payroll, Auditing, Purchasing & Treasurer Codes - 1310, 1320, 1325, 1345 & 1380	\$ 1,300,900	\$ 1,359,450	\$ 1,383,200	\$ 1,487,700	\$ 1,591,500
Legal, Personnel/Human Resources and Public Relations Codes - 1420, 1430 & 1480	\$ 1,938,250	\$ 1,943,750	\$ 1,931,750	\$ 2,145,000	\$ 2,284,500
Custodial, Maintenance & Grounds Codes - 1620, 1621, 1622, 1624, 1625 & 1660	\$ 13,423,620	\$ 13,292,750	\$ 13,453,550	\$ 14,105,667	\$ 14,939,100
Security Operations Code - 1623	\$ 2,993,600	\$ 3,142,750	\$ 3,126,250	\$ 3,351,000	\$ 3,998,500
Central Printing & Data Services Codes - 1670, 1680 & 1681	\$ 3,251,000	\$ 3,381,656	\$ 3,284,549	\$ 4,101,985	\$ 4,211,235
Misc. Insurance, School Association Dues & BOCES Participation Fee Codes - 1910, 1920 & 1981	\$ 2,796,500	\$ 2,796,250	\$ 2,856,000	\$ 2,851,500	\$ 2,854,000
	\$ 26,958,045	\$ 27,220,031	\$ 27,367,024	\$ 29,395,052	\$ 31,404,284

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	2019-20 Adopted Budget	2020-21 Adopted Budget	2021-22 Adopted Budget	2022-23 Adopted Budget	2023-24 Proposed Budget
Salaries, Contractual, BOCES, Field Trips, Athletics, Routing & Consultant Expenses Codes -5510, 5540, 5540 & 5581	\$ 20,375,129	\$ 21,701,500	\$ 22,301,000	\$ 23,537,000	\$ 26,038,500



Current operations

104 Large
101 Small
(numbers do vary)



Transportation companies across the country are still experiencing labor Issues.

Expenses – Recreation (7000)

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

Recreation/Civic	2019-20 Adopted Budget	2020-21 Adopted Budget	2021-22 Adopted Budget	2022-23 Adopted Budget	2023-24 Proposed Budget
Recreation & Civic Activities Codes - 7000 & 8000	\$ 21,000	\$ 26,500	\$ 26,500	\$ 21,500	\$ 21,500

Represents community and civic activities sponsored by the District.

Expenses - Instruction

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.

	2019-20	2020-21	2021-22	2022-23	2023-24
Supervision, Instructional & Athletics Codes	Adopted Budget	Adopted Budget	Adopted Budget	Proposed Budget	Proposed Budget
Supervision Codes 2010, 2020, 2041, 2044, 2060 & 2070	\$ 8,242,271	\$ 8,278,396	\$ 8,271,796	\$ 8,998,243	\$ 9,725,538
Instructional Codes - 2110 thru 2173	\$ 65,597,225	\$ 65,592,193	\$ 66,920,697	\$ 70,121,967	\$ 79,483,388
Special Education Instruction Codes - 2250 thru -2280	\$ 45,076,046	\$ 46,321,750	\$ 45,547,716	\$ 47,501,211	\$ 51,815,200
Instructional Departments, Co-Curricular & Support Codes - 2331 thru 2850	\$ 10,583,054	\$ 11,936,766	\$ 13,104,049	\$ 15,400,368	\$ 16,221,843
Athletics Code - 2855	\$ 2,009,993	\$ 2,015,750	\$ 2,056,350	\$ 2,269,550	\$ 2,389,880
	\$ 131,508,589	\$ 134,144,855	\$ 135,900,608	\$ 144,291,339	\$ 159,635,849

Expenses - Instruction

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.

- ENL – The NYS requirement of Part 154 and our large increase in the number of ELL students requires additional staff and resources to meet the needs of this growing population (increase of almost 300 students).
 - increased staffing
 - translation and interpretation services
 - curriculum materials
 - professional development
- Student Support Service – An increase in the mental health and social emotional needs of our K-12 students requires an increase in personnel and resources to proactively address their needs.
- Planned reduction of additional services provided through Federal Stimulus money, which is coming to a close, were also added to the General Fund.
- Charter School expenses are increasing by over \$1,250,000.

Expenses - Undistributed

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	2019-20 Adopted Budget	2020-21 Adopted Budget	2021-22 Adopted Budget	2022-23 Proposed Budget	2023-24 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	\$ 57,523,362	\$ 57,746,250	\$ 58,784,050	\$ 61,800,250	\$ 65,756,500
Principal, Interest and TAN Expenses Codes - 9711, 9715, 9731 & 9760	\$ 9,400,000	\$ 4,147,475	\$ 5,517,225	\$ 4,357,500	\$ 2,550,000
Interfund Transfers Codes - 9901, 9950 & 9960	\$ 570,000	\$ 620,000	\$ 1,395,000	\$ 1,620,009	\$ 2,620,000
	\$ 67,493,362	\$ 62,513,725	\$ 65,696,275	\$ 67,777,759	\$ 70,926,500

Expenses - Undistributed

	19-20 Sq Ft	Orig. Build Enrollment	Date of Date	Date of Addition	Date of Addition	Date of Addition	Date of Addition
High School	389537	2809	1965	1999	2009	2012	
WFMS	186920	1126	2003				
William PACA	238960	1058	1976	1990	2002		
Floyd Elementary	133528	813	1951	1955	1974	1994	2002
Hobart Elementary	132075	852	1979	1994	2003		
Moriches Elementary	90365	870	1975	1992			
Woodhull Elementary	121028	661	1975	1995	2003		
Tangier Elementary	88900	761	1975	1993			

Transfer to Capital

Included in the 9000 Code is \$2,000,000 in

“Transfer to Capital” to address building-related upgrades to pay costs of masonry renovation, plumbing upgrades, electrical upgrades, mechanical upgrades, technology upgrades, telephone upgrades, roof replacement on District buildings, door replacement, window replacement, turf replacement, fencing, site work, including but not limited to paving, curbs and sidewalks, renovation/reconstruction of interior and exterior instructional spaces, abatement of hazardous materials and/or the purchase of furnishings/equipment.

Rollover Budget

Rollover budget – What will it cost to do everything we are currently doing in 2023-24, without any increases or changes.

2022-23	\$	265,022,650
2023-24	\$	287,976,633
^\$	\$	22,953,983
%^		8.66%

Next Steps

Retirement Savings – This includes the effect of retirement savings, which would reduce the rollover budget from 22-23 to impact the 23-24 budget.

Budget Changes – Proposed Budget Adds – Programs, changes and/or additions being recommended for the 23-24 school year which would impact the 23-24 budget.

Total Proposed Budget – Total 23-24 budget being recommended by the Board of Education to present to the residents.

Budgeting



Decisions

- Revenues
- Expenses
- Reserves
- Surplus



Opportunity

- Sustainability
- Local Control
- Student Needs
- Support Services



Long-Term

- Graduation
- College – Career
- New Programs
- Competitive

MAINTAINING LOCAL OPPORTUNITY AND CONTROL.
OUR COMMUNITY DESERVES IT!

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%
May 17, 2022	947	523	1480	63.99%

Percentage change from last year -16.90%

**The decline in
voter turnout is
always concerning**



March 21, 2023



Thank You

- ~~☐ Budget Advisory Meeting # 1 – February 7, 2023 6:30pm – 7:00pm~~
- ~~☐ Budget Advisory Meeting # 2 – March 7, 2023 6:30pm – 7:00pm~~
- ~~☐ Budget Advisory Meeting # 3 – March 21, 2023 6:30pm – 7:00pm~~
- ☐ Budget Adoption April 18, 2023 – 6:30pm – 7:00pm
- ☐ Annual Budget Hearing May 9, 2023 at 6:30pm - 7:00pm

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

BUDGET VOTE & ELECTION IS MAY 16, 2023
7:00 AM – 9:00 PM
East Lobby of the High School

-Please Get Home Safely -

March 21, 2023

