



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



## BUDGET ADVISORY MEETING #2

March 7, 2023

HIGH SCHOOL LIBRARY

6:30 PM – 7:00 PM

# Overview

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

# Budget Advisory

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March 7, 2023



# Budget Advisory

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- ❑ 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

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## 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

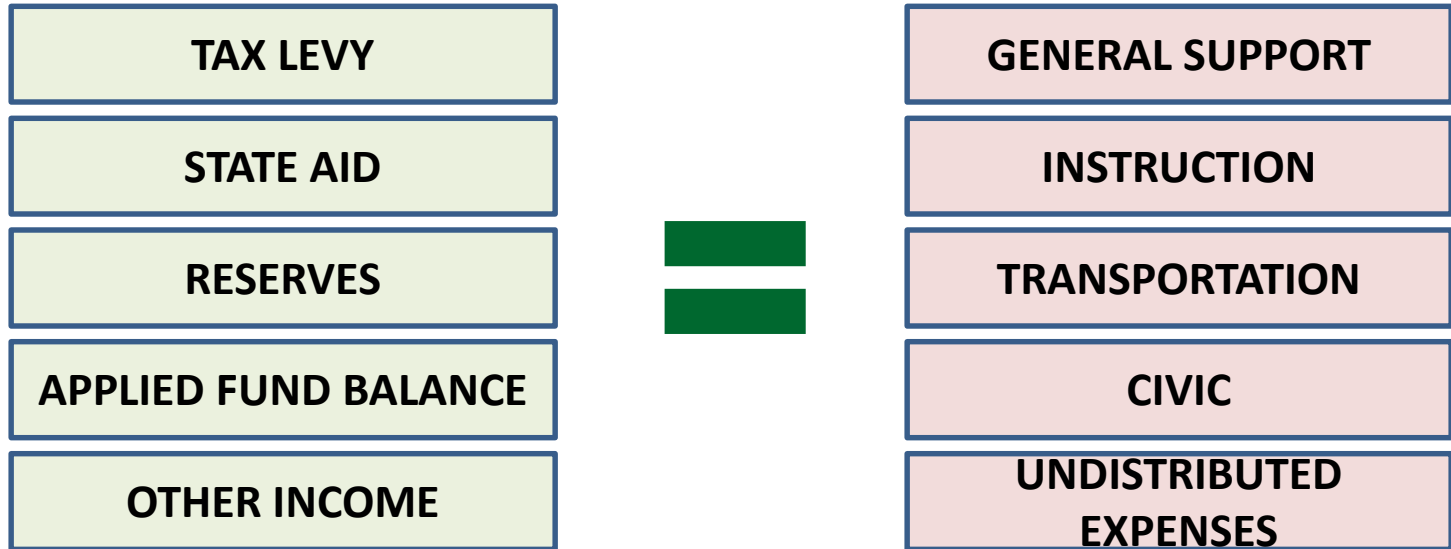


## Capital Funds

This includes annual budget allocations and reserves

# Budget Advisory - Goals

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**LONG-TERM FISCAL STABILITY**

March 7, 2023



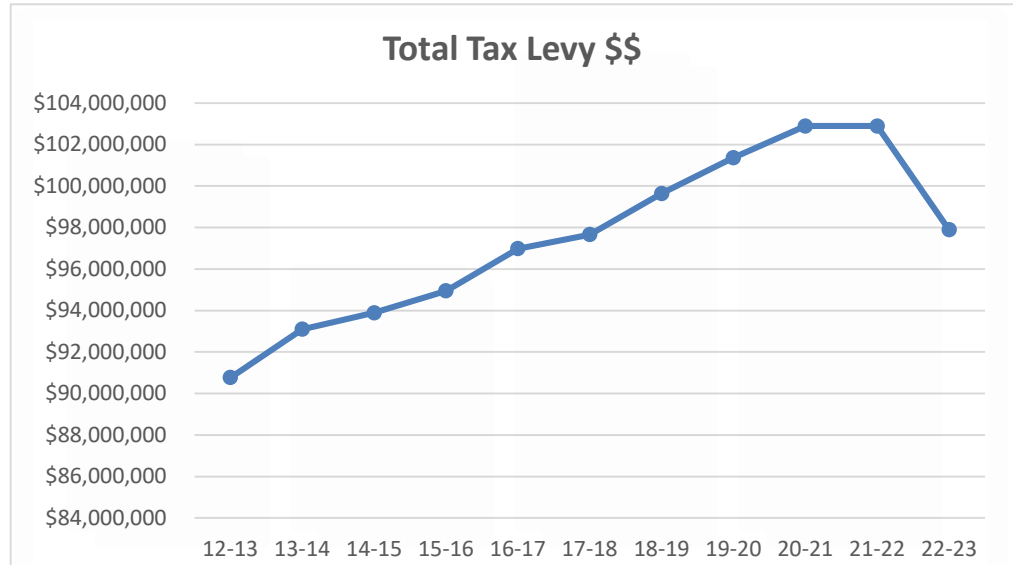
# Revenue –

## TAX LEVY

	WFSD	\$ <sup>^</sup>	% <sup>^</sup>
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.	+	\$ -
<b>MAXIMUM ALLOWABLE LEVY</b>	=	\$ 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

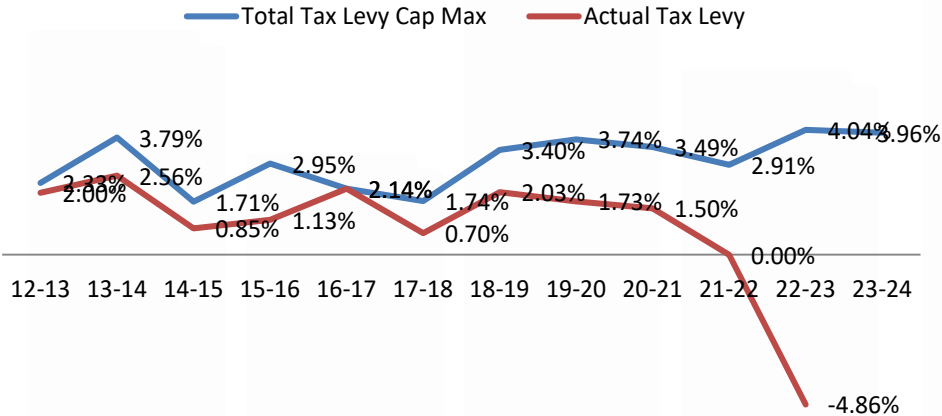
Maximum allowable levy with a simple majority. Please note this is **NOT** what the BOE is proposing.





# Tax Levy History

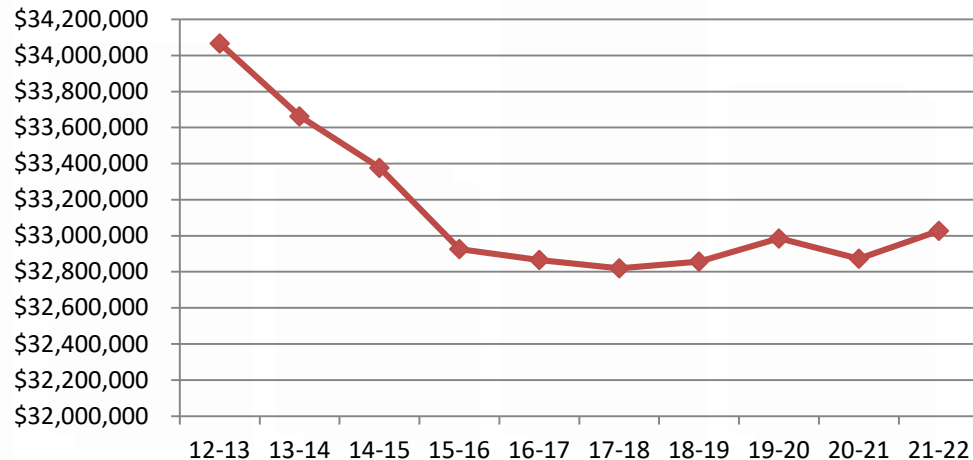
## Tax Levy Since Cap Started



The actual tax levy, to be presented to the residents, has not yet been established.

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

## Assessed Value




March 7, 2023



# Governor's Proposal

## STATE AID

	2022-23 Projected	2023-24 Proposed	\$ ^	%^
Foundation Aid	\$ 126,674,265.00	\$ 171,475,260.00	\$ 44,800,995.00	35.37%
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%
	\$ 168,712,270.00	\$ 210,477,807.00	\$ 41,765,537.00	24.76%

  
**Proposed**  
not FINAL




# 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%
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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**

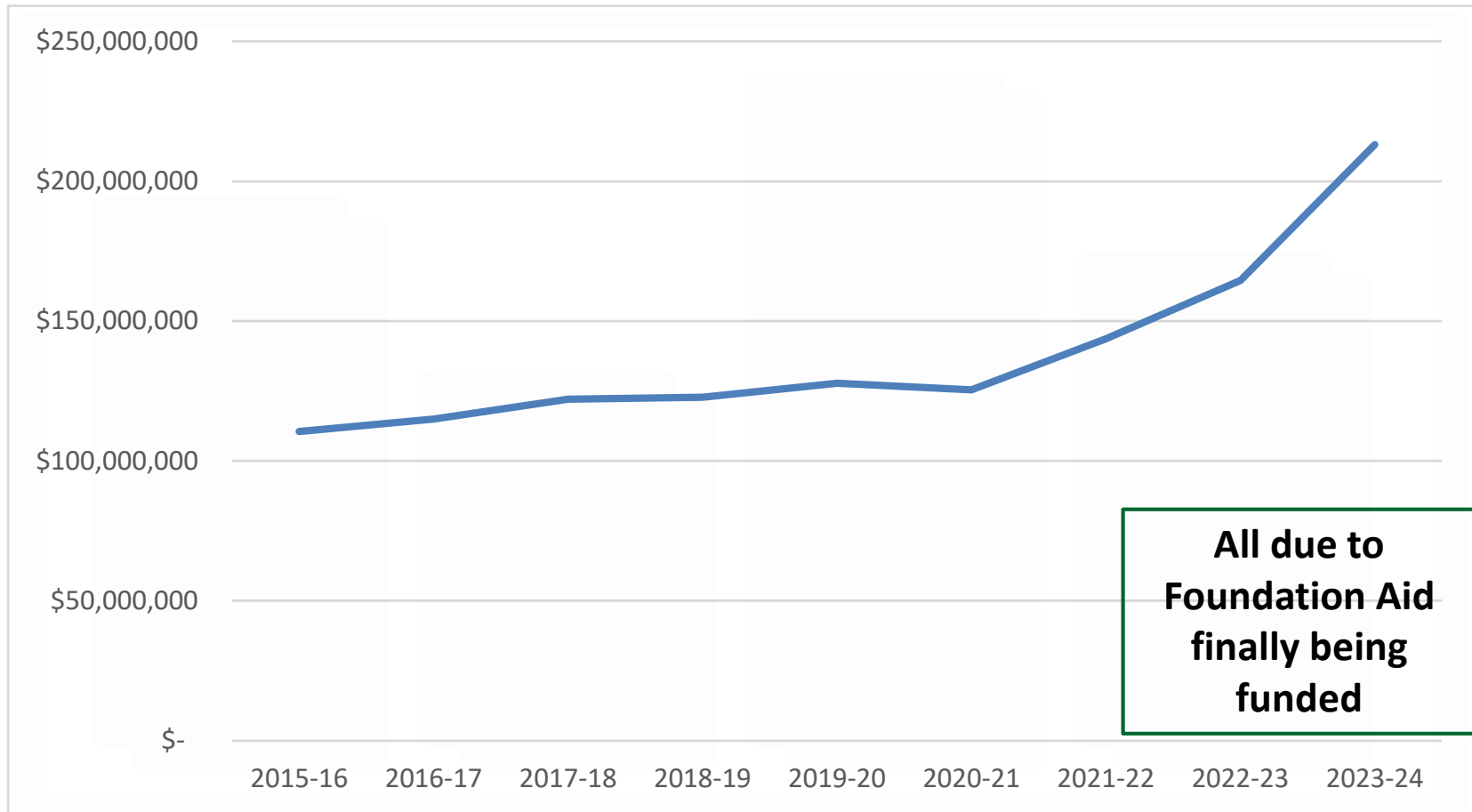
  
**Proposed  
not FINAL**

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



# Revenue -

STATE AID



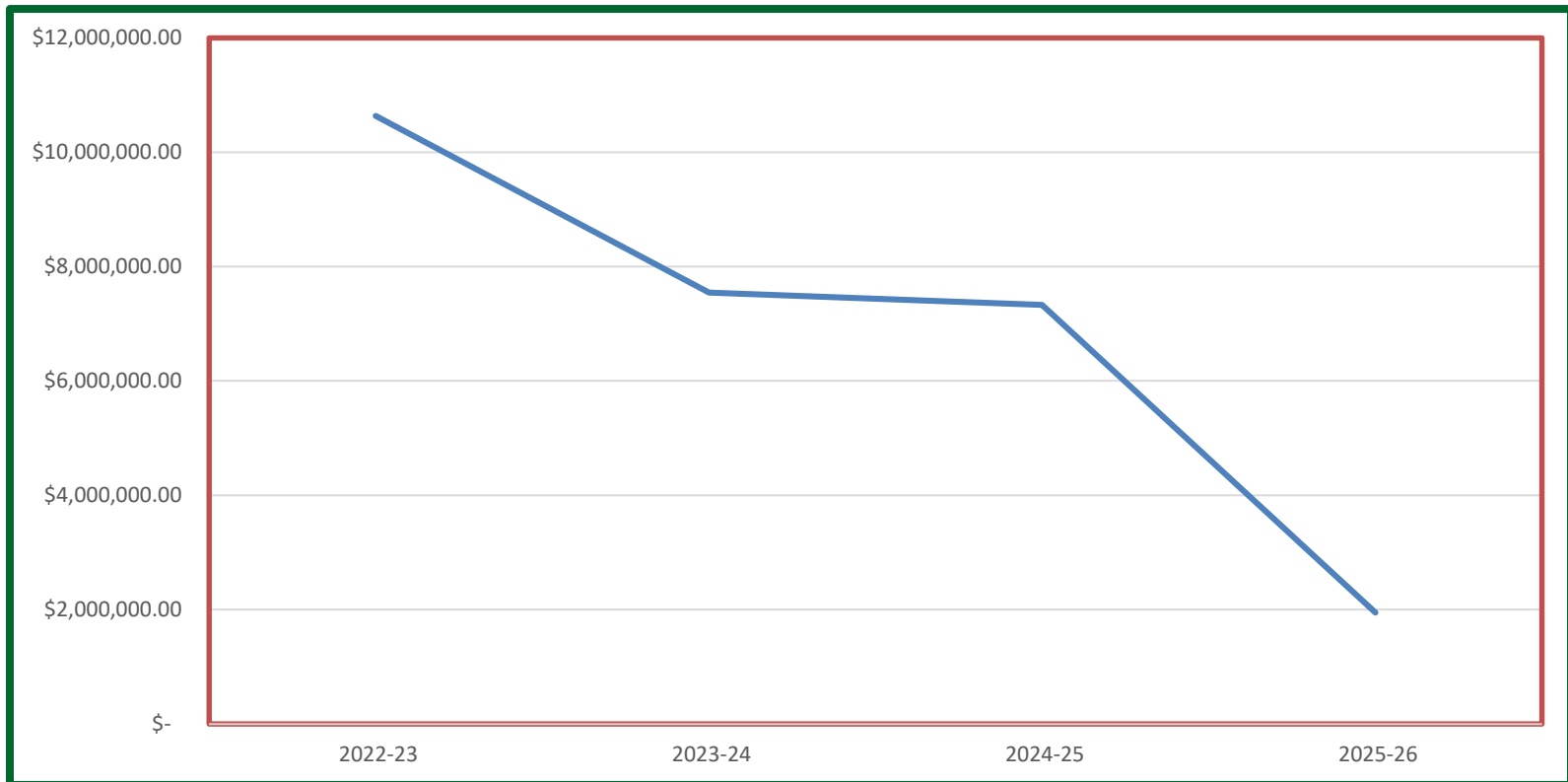
**All due to  
Foundation Aid  
finally being  
funded**

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

# Revenue -

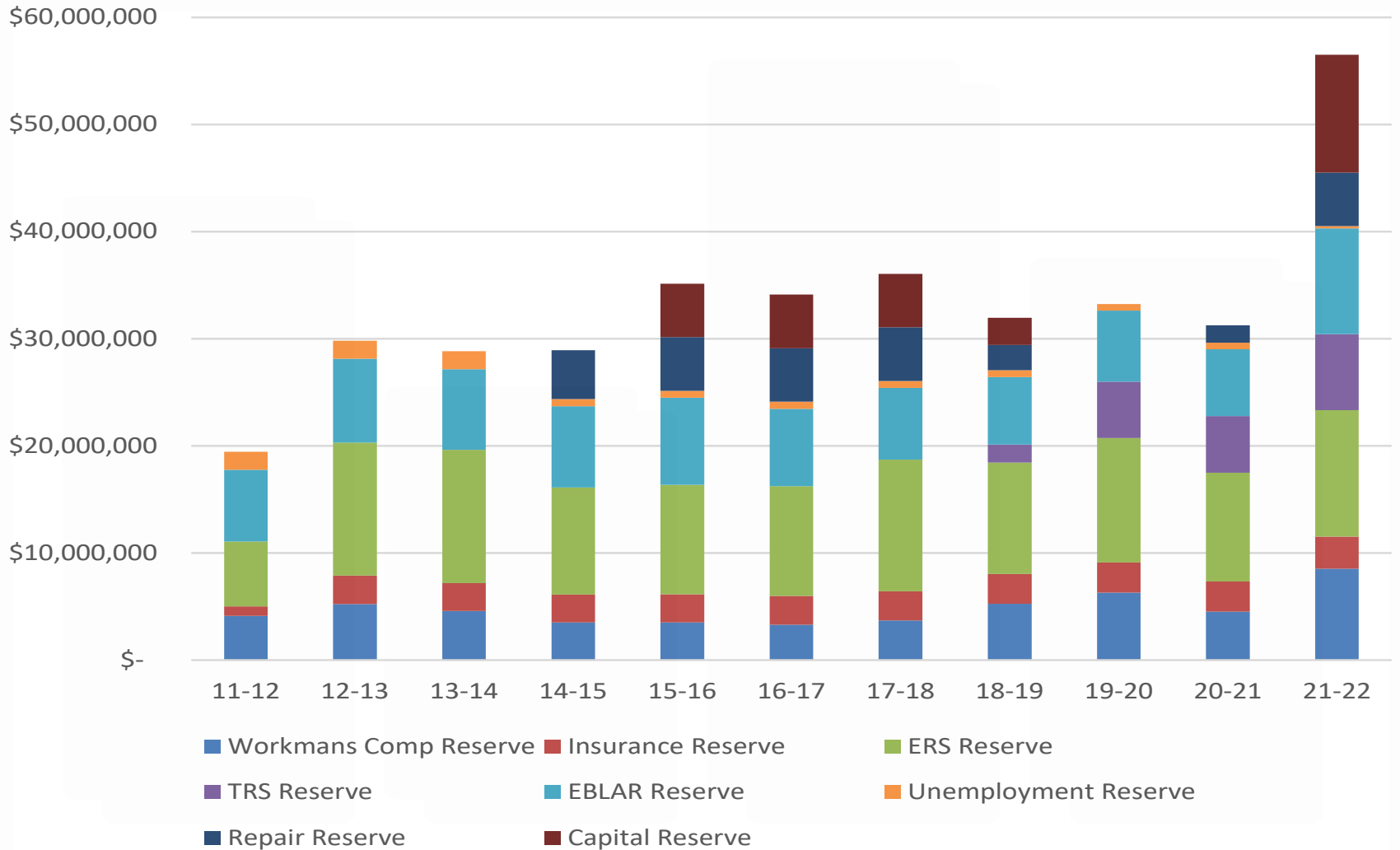
STATE AID

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

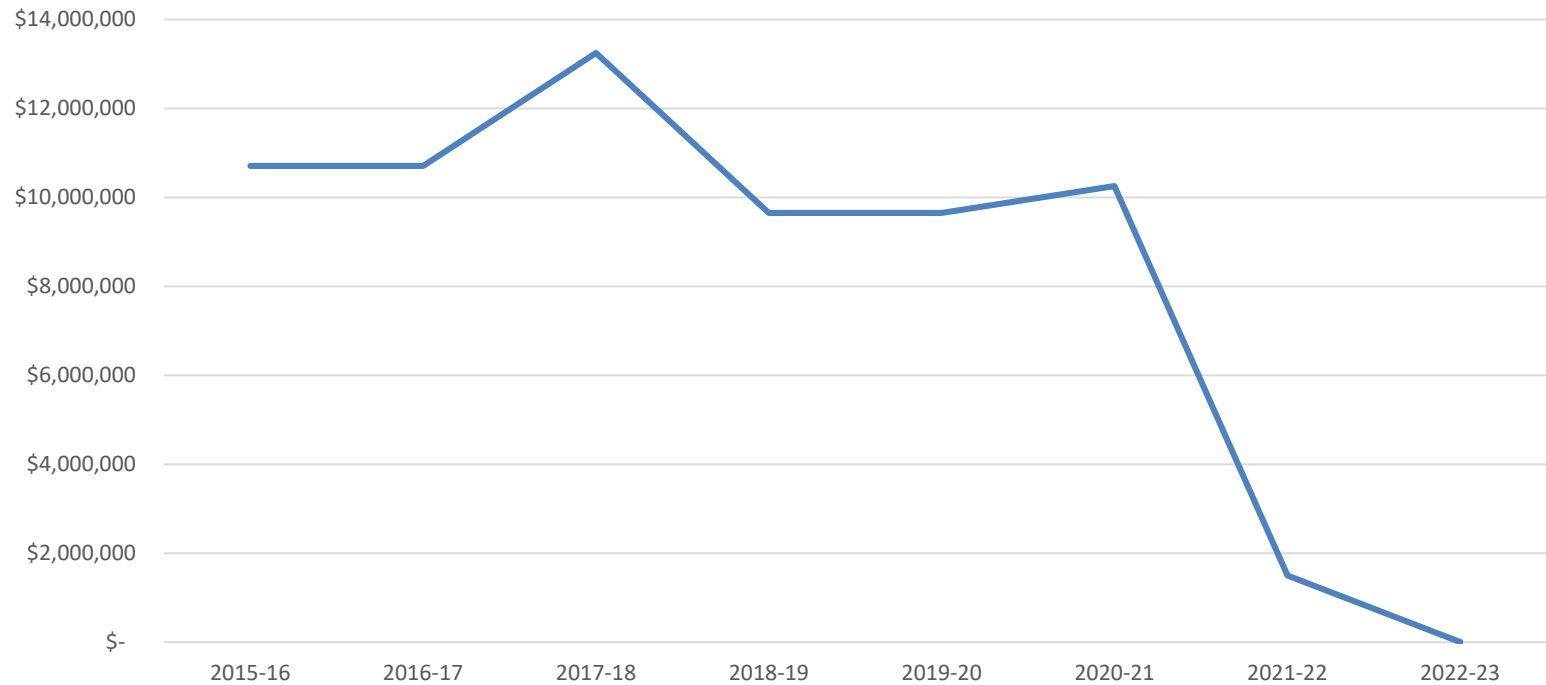


**Long-term sustainability is the main component of any budget discussion.**

# Reserves



# Revenue - APPLIED FUND BALANCE

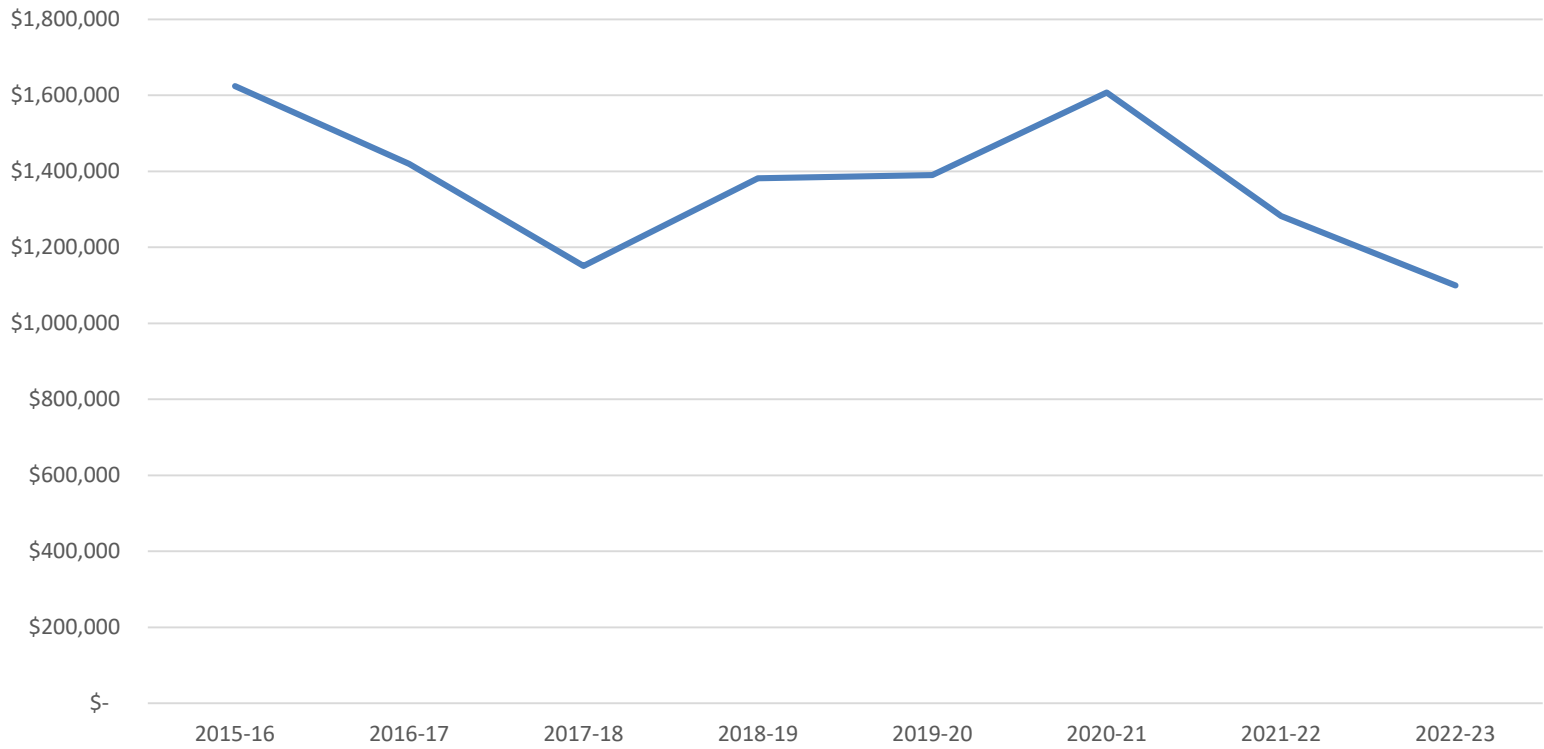


**Planned Reduction of Applied Fund Balance**



# Revenue -

**OTHER INCOME**



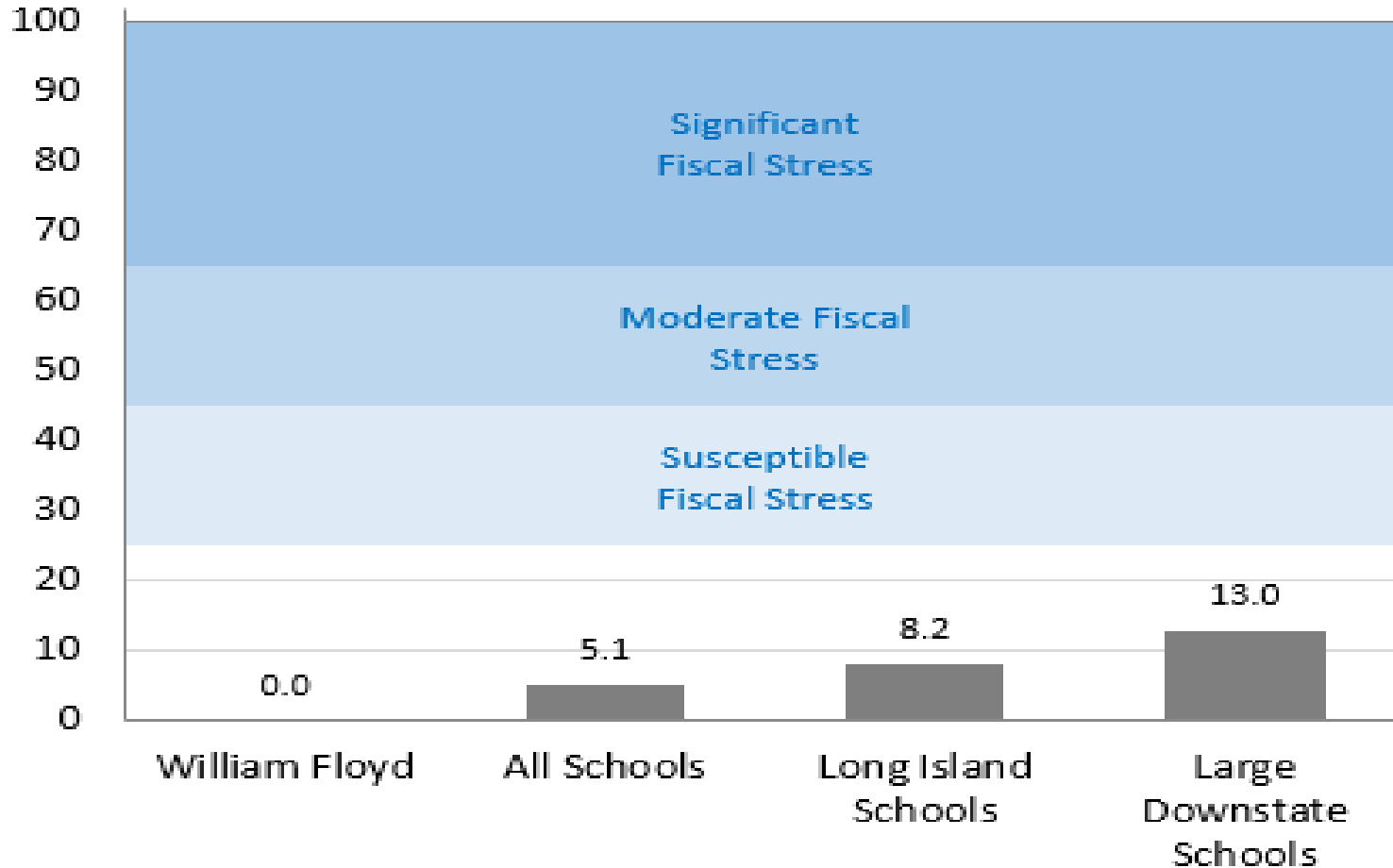
**Small part of the overall Revenue Budget**





# William Floyd's Fiscal Stress - OSC

## Fiscal Stress Score



# Expenses – Five (5) Components

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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  
#’s 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.**

# Next Steps

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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 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 – What will it cost to do everything in 2023-24 we are doing today without any known increases or changes.

Budget Changes – This includes the effect of retirement savings along with additions that are being proposed for the 2023-24 fiscal period.

# VOTING History

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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.**



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March 7, 2023





# Thank You

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- ~~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](mailto: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 -

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March 7, 2023

