



William Floyd School District

Our rich history builds a promising future!



BUDGET ADVISORY MEETING

APRIL 18, 2023

HIGH SCHOOL LIBRARY

6:30 PM – 7:00 PM

Overview

- Budget Advisory
- Tax Levy
- State Aid
- Rollover Budget
- Budget Additions
- 5 Part Budget
- Proposed Budget

Budget Advisory



April 18, 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

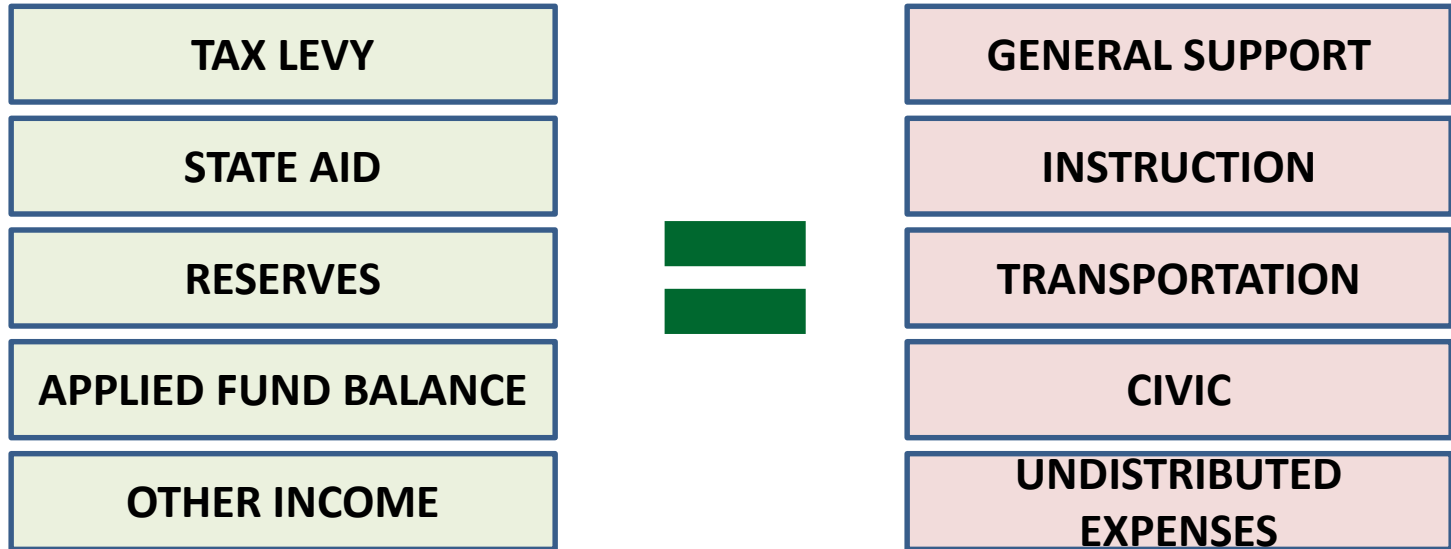
Annual allocations for specific initiatives



Capital Funds

This includes annual budget allocations and reserves

Budget Advisory - Goals



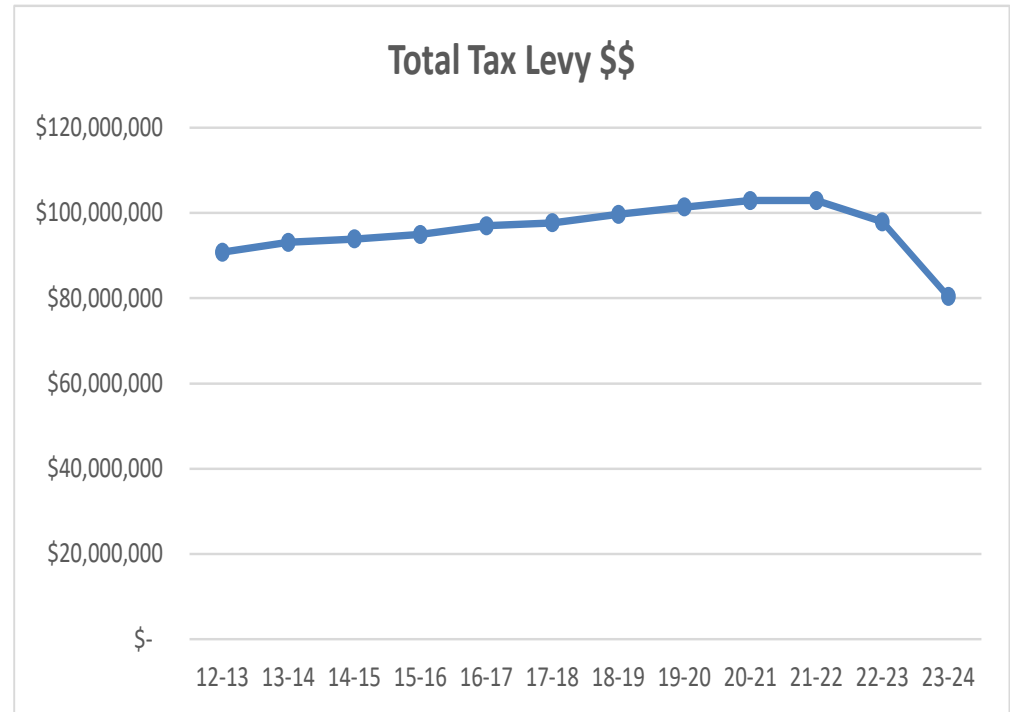
LONG-TERM FISCAL STABILITY

April 18, 2023



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



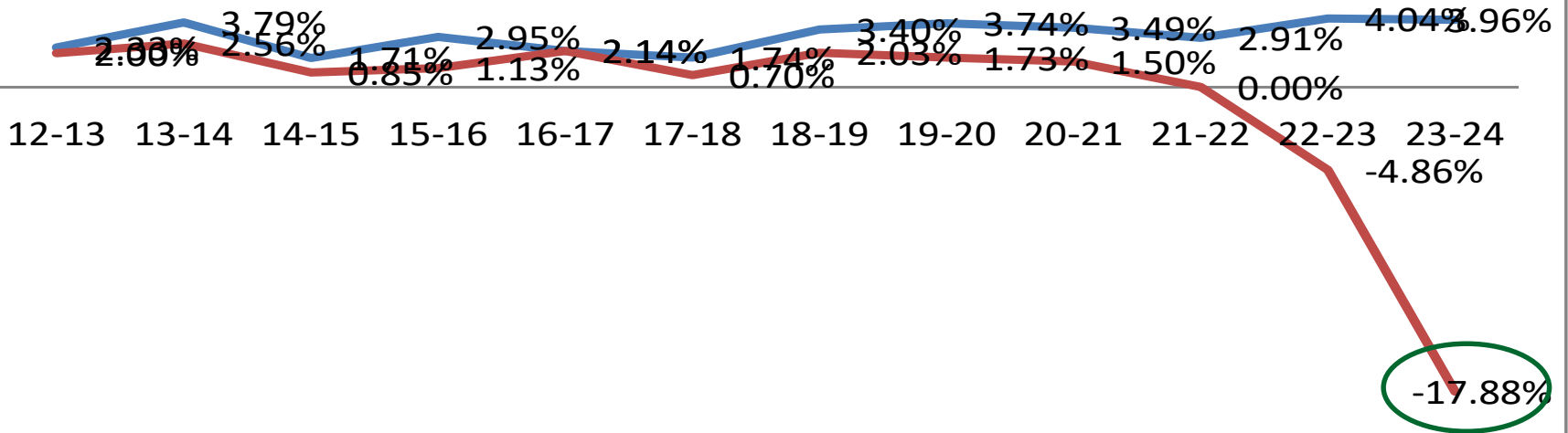
Maximum allowable levy with a simple majority. Please note this is **not** what the BOE is proposing.



Tax Levy – To support the budget

Tax Levy Since Cap Started

— Total Tax Levy Cap Max — Actual Tax Levy



This represents \$21,372,301 under the 2023-24 allowable cap and a \$17,500,000 reduction to the 2022-23 tax levy approved by the residents.

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%
23-24	\$ 80,388,275.00	\$ (17,497,000.00)	-17.88%



Brookhaven Comparison

TAX LEVY

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



Governor Hochul

STATE AID

April 2022

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.

April 2023

* NYS Proposed Budget allocations for 23/24 have drastically changed!

April 18, 2023



Monday April 18, 2023 – Budget Extension

“The legislature returned to regular session today, and one of the first items on the agenda is was to take up the latest budget extender advanced by the Governor. Governor’s program, bill 5 (Assembly bill 6550/Senate Bill 6340) will make appropriations allowing the State to meet payroll and other obligations through Thursday, April 20. The Assembly has already begun the process of approving this bill. The Senate Judiciary committee is currently considering the nomination of the chief justice of the Court of Appeals, and is expected to take up the budget extender this afternoon. The houses had only been scheduled to be in session through tomorrow; but the shorter extension may result in changes to the session schedule. We will share additional information as soon as it becomes available.”

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

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**

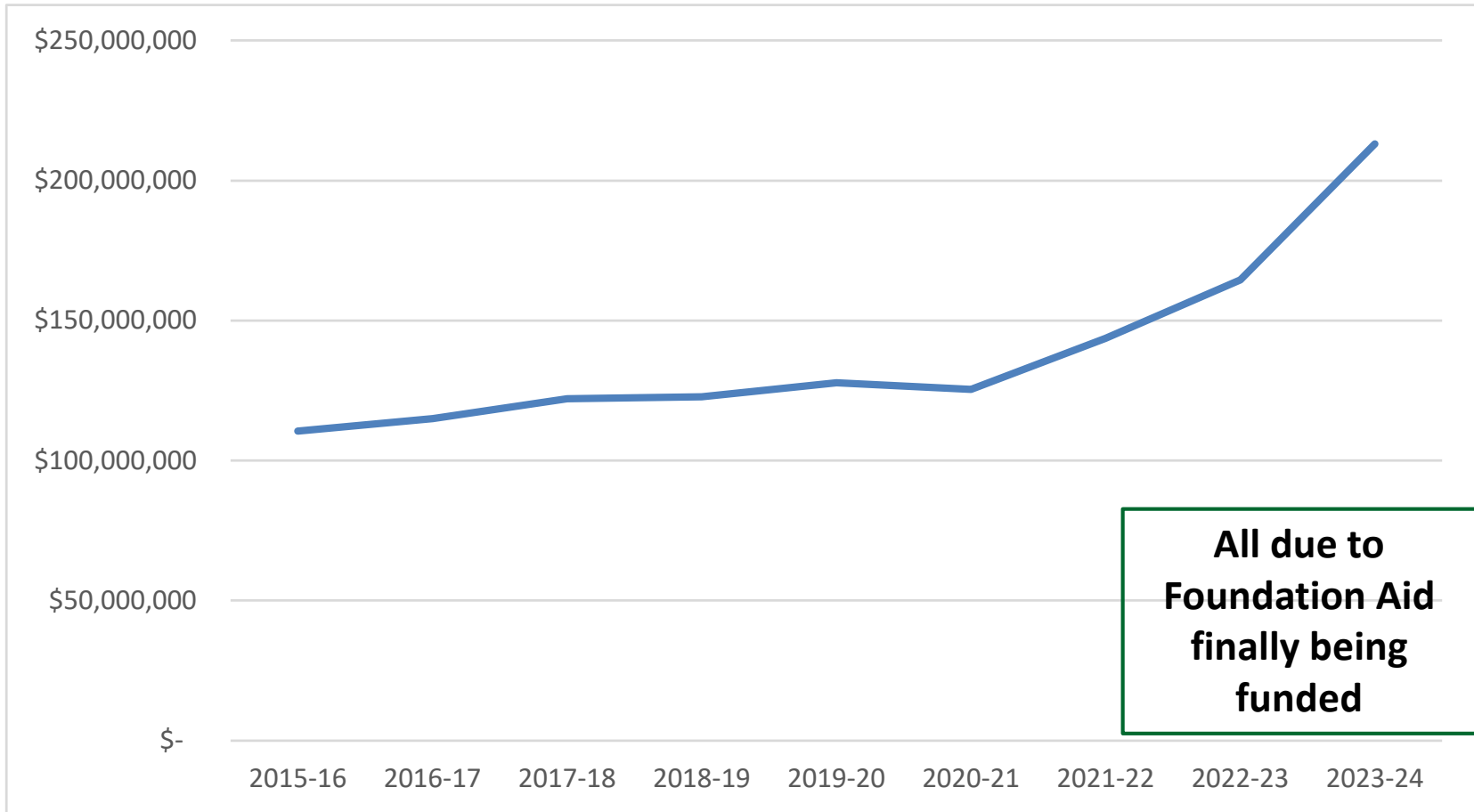
**Proposed
not FINAL**

NYS Budget is due April 1st – it still isn't finished



Revenue -

STATE AID



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

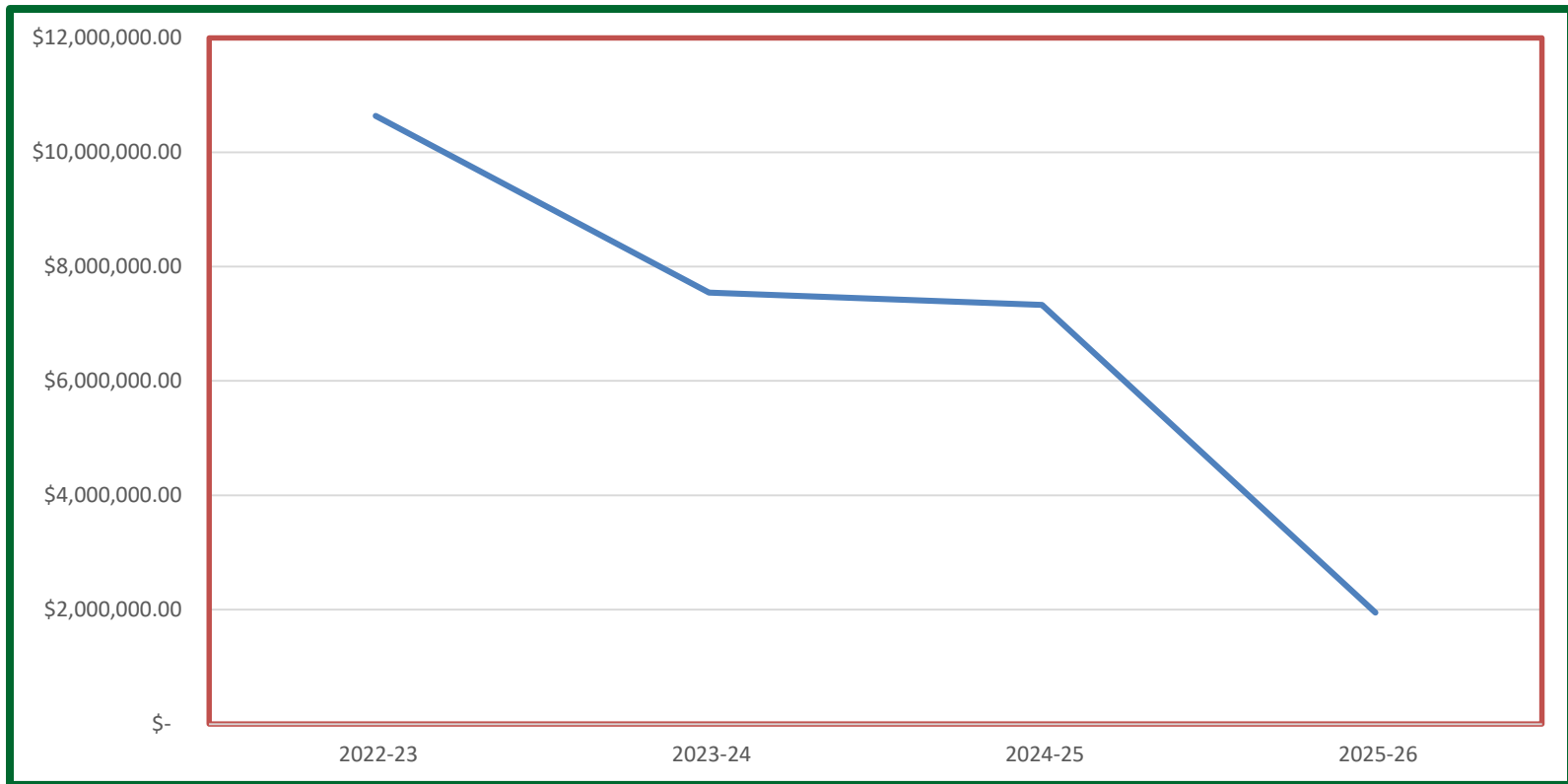
NYS Budget is not FINALIZED!!!!



Revenue -

BUILDING AID

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



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

Rollover Budget

Rollover budget – What will it cost to do everything we are currently doing in 2022-23, without any increases or changes.

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

2023-24 – Music Budget Adds

Music/Art	Teacher (PACA/WFMS) - Split	\$ 106,172.17
Music/Art	3/5ths Art Teacher	\$ 71,958.70
Music/Art	Drama Club Stipend	\$ 3,788.50
Music/Art	Equipment/Supplies/Materials	\$ 91,000
		<hr/>
		\$ 272,919.37

2023-24 – CTE Budget Adds

CTE	Teachers (2.2 - Teachers)	\$ 259,524.35
CTE	Supplies	\$ 65,000
CTE	Work Based Chaperone	\$ 12,000
		<hr/>
		\$ 336,524.35

2023-24 – Elementary Budget Adds

Elementary	STEM Teachers (5) One at each Building	\$ 551,379.45
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2023-24 – Secondary Budget Adds

PACA	Teachers (2) Math - Reading	✓ \$ 221,923.07
PACA	1/6th Classes - 13	\$ 230,002.50
PACA	Grade Level Deans	\$ 142,728.70
PACA	Strong Youth Program	\$ 45,000
		<hr/>
		\$ 639,654.27
High School	Teacher (Eng, Math, Science, SS, Piano, World Lang)	✓ \$ 663,392.51
High School	Secretary Psychologist Office	\$ 86,482.70
High School	Supplies/Materials	✓ \$ 227,240
High School	ENL - Chair Summer Work & 10 - 1/6ths	✓ \$ 255,969.90
		<hr/>
		\$ 1,233,085.11

2023-24 – Floyd Academy Budget Adds

Floyd Academy	6 - 1/6ths Credit Recovery	\$ 141,540.00
Floyd Academy	Supplies/Materials	\$ 28,939
		<hr/>
		\$ 170,478.50

2023-24 – Technology Budget Adds

Cisco Wirless Licenses.	\$	28,500
Incident IQ - Asset Mangement System	\$	35,000
Chromebook repairs	\$	50,000
Internet Access 3 GIG and security upgrade	\$	5,000
Technology Support Staff	\$	275,000
Server Infrastructure	\$	60,000
Cybersecurity improvements -	\$	40,000
Instructional subscription cost	\$	108,150
Cisco Wirless Licenses.	\$	28,500
Multi-year cost that boces can not finance	\$	36,000
Printer "tap to print"	\$	15,000
Ipad Mgt Special Ed devices	\$	5,000
District Internet Access	\$	5,000
New Multi-year for instructional Chromebook	\$	300,000
Cases for Chromebooks for 1:1 program	\$	30,000
Multi-language translation services	\$	2,200
I campus ID/Scanner K-12	\$	20,000
Visitor management system	\$	10,000
Informed online forms	\$	20,000
IXL Software to Replace NWEA	\$	40,656
	\$	<hr/> 1,114,006

2022-23 – Districtwide Budget Adds

Grants	611 - Reduction	\$ 500,000.00
Grants	619 - Reduction	\$ 75,000.00
Grants	Title 1 - Reduction	\$ 15,000.00
		<hr/>
		\$ 590,000.00
Special Education	10 - 1/6ths	\$ 237,088.70

2022-23 – Consolidated Budget Adds

Music/Art	\$	272,919.37
CTE	\$	336,524.35
Elementary	\$	551,379.45
Paca	\$	639,654.27
High School	\$	1,233,085.11
Floyd Academy	\$	170,478.50
Technology	\$	1,114,006
Grants	\$	590,000.00
Special Education	\$	237,088.70
	\$	<hr/>
		5,145,136.00

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	\$ 111,199
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	\$ 1,591,288
Legal, Personnel/Human Resources and Public Relations Codes - 1420, 1430 & 1480	\$ 1,938,250	\$ 1,943,750	\$ 1,931,750	\$ 2,145,000	\$ 2,287,500
Custodial, Maintenance & Grounds Codes - 1620, 1621, 1622, 1624, 1625 & 1660	\$ 13,423,620	\$ 13,292,750	\$ 13,453,550	\$ 14,105,667	\$ 14,991,100
Security Operations Code - 1623	\$ 2,993,600	\$ 3,142,750	\$ 3,126,250	\$ 3,351,000	\$ 3,908,750
Central Printing & Data Services Codes - 1670, 1680 & 1681	\$ 3,251,000	\$ 3,381,656	\$ 3,284,549	\$ 4,101,985	\$ 4,677,935
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	\$ 31,838,022

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.

	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	\$ 9,847,738
Instructional Codes - 2110 thru 2173	\$ 65,597,225	\$ 65,592,193	\$ 66,920,697	\$ 70,121,967	\$ 80,946,296
Special Education Instruction Codes - 2250 thru -2280	\$ 45,076,046	\$ 46,321,750	\$ 45,547,716	\$ 47,501,211	\$ 51,468,950
Instructional Departments, Co-Curricular & Support Codes - 2331 thru 2850	\$ 10,583,054	\$ 11,936,766	\$ 13,104,049	\$ 15,400,368	\$ 16,810,282
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	\$ 161,463,145

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	\$ 26,988,500



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 – 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	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	\$ 67,019,977
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	\$ 72,189,977

Total Budget

2022-23	\$	265,022,650
2023-24	\$	287,976,633
Retirement Savings	\$	(603,625)
Rollover Budget	\$	287,373,008
Additions	\$	5,145,136
Total Budget	\$	292,518,144
^\$	\$	27,495,494
^%		10.37%

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**



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 – April 18, 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 -

April 18, 2023

