



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



## **BUDGET ADVISORY MEETING #3**

**March 19, 2024**

**HIGH SCHOOL LIBRARY**

**6:30 PM – 7:00 PM**

# Overview

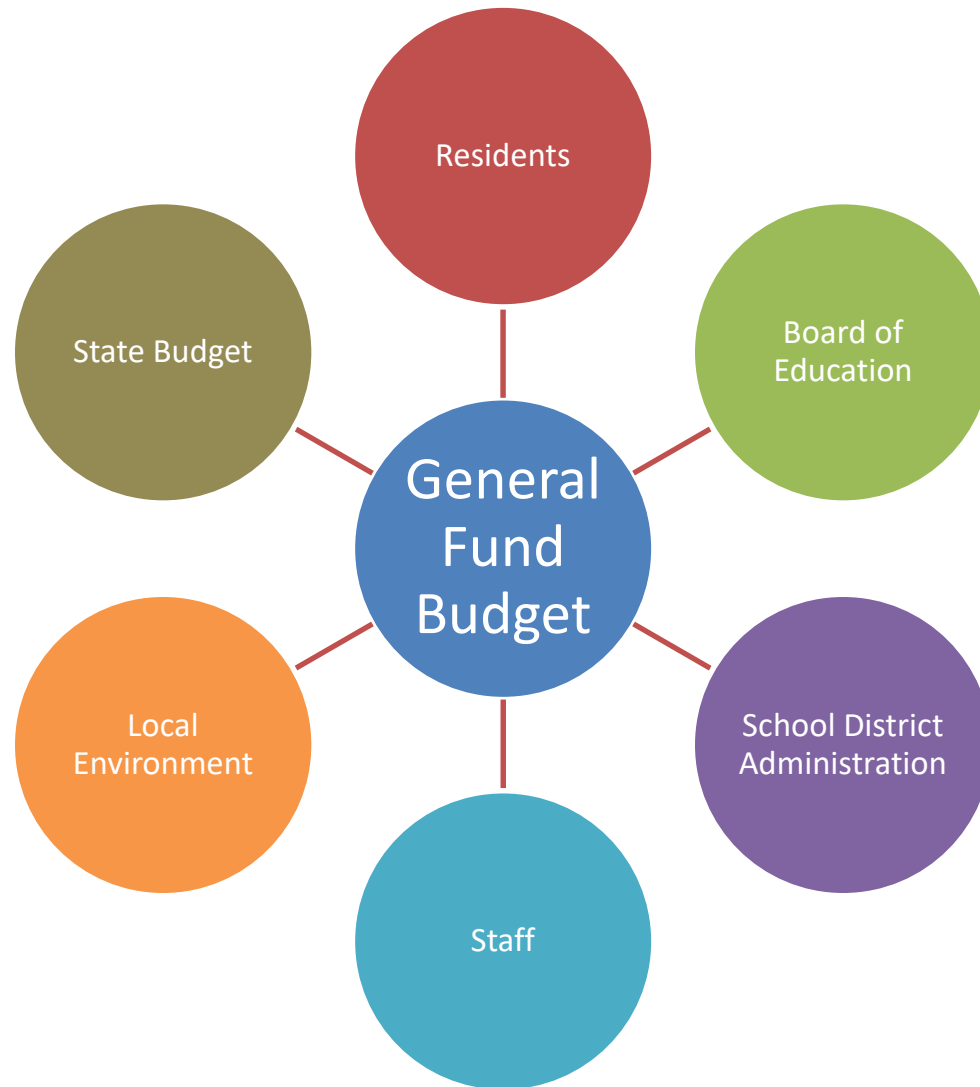
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- Budget Advisory
- Budget Goals
- Operational Funds – General Fund
- Revenue Review
- Revenues
  - State Aid
  - Tax Levy
  - Applied Fund Balance
  - Reserves
  - Other Income
- Expenses Codes
- Fiscal Stress Review
- Rollover Budget

# Budget Advisory

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- ❑ Educational forum
- ❑ Board of Education
- ❑ Open to everyone



# Budgeting Goals



## Decisions

- Revenues
- Expenses
- Reserves
- Surplus



## Opportunity

- Sustainability
- Local Control
- Student Needs
- Support Services



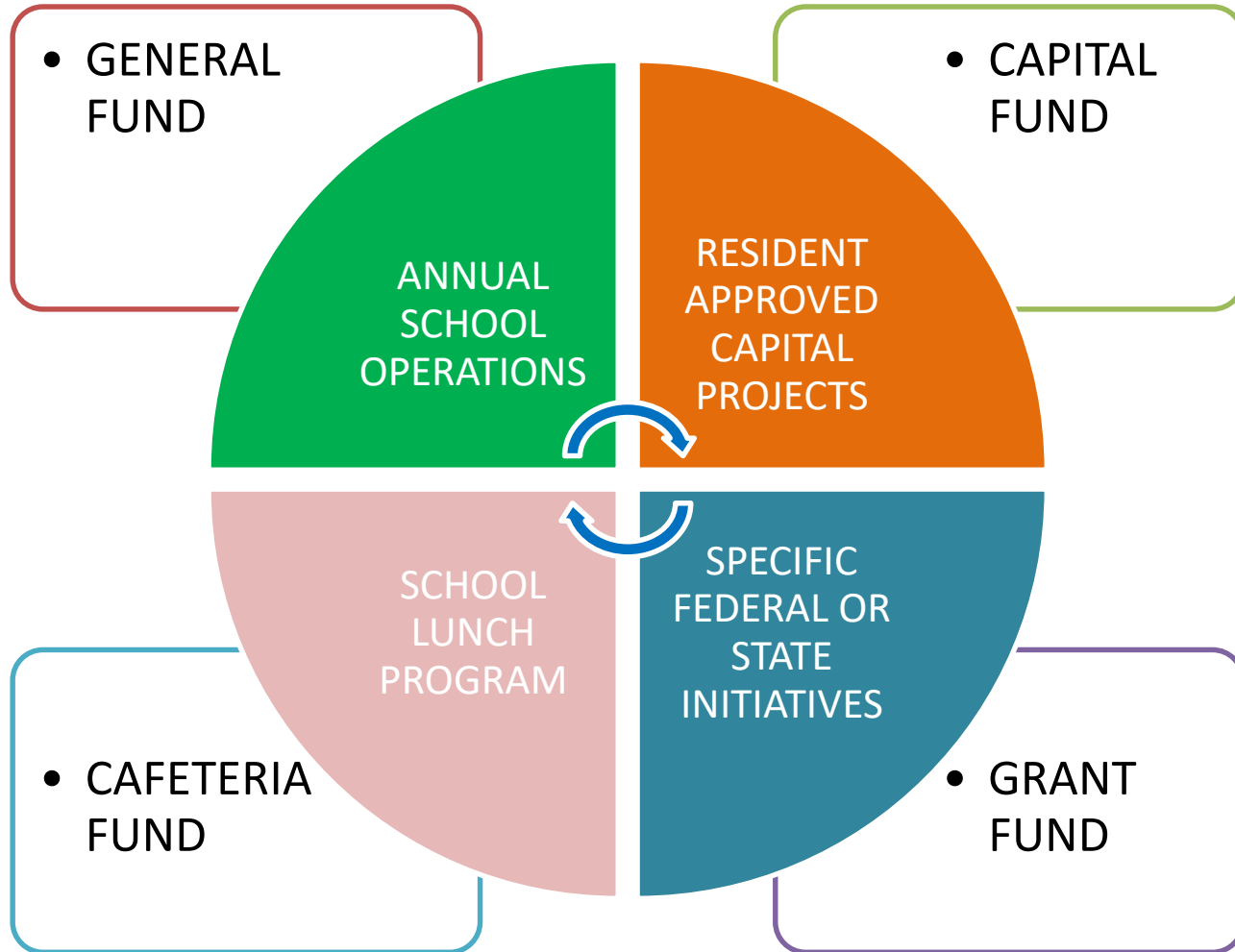
## Long-Term

- Graduation
- College – Career
- New Programs
- Competitive

MAINTAINING LOCAL OPPORTUNITY AND CONTROL:  
OUR COMMUNITY DESERVES IT!

# Operational Funds

## □ Fund Accounting – “Buckets”



# Governor's Executive Proposal -

## NYS Adopted 2023-24 Budget to Governors 2024-25 Proposed Budget

	2023-24 NYS ADOPTED	2024-25 PROPOSED	\$ ^
Foundation Aid	\$ 173,421,573	\$ 179,113,777	\$ 5,692,204
BOCES	\$ 3,640,856	\$ 4,110,435	\$ 469,579
High Cost Excess Cost	\$ 5,656,635	\$ 6,674,380	\$ 1,017,745
Private Excess Cost	\$ 1,230,196	\$ 1,659,663	\$ 429,467
Hardware & Technology	\$ 173,179	\$ 172,175	\$ (1,004)
Software, Library, Textbook	\$ 751,234	\$ 756,653	\$ 5,419
Transportation, Incl Summer	\$ 16,182,480	\$ 19,100,500	\$ 2,918,020
Building Aid	\$ 7,631,043	\$ 7,368,993	\$ (262,050)
High Tax Aid	\$ 3,752,477	\$ 3,752,477	\$ -
	\$ 212,439,673	\$ 222,709,053	\$ 10,269,380
			<b>NOT FINAL</b>

4.83%

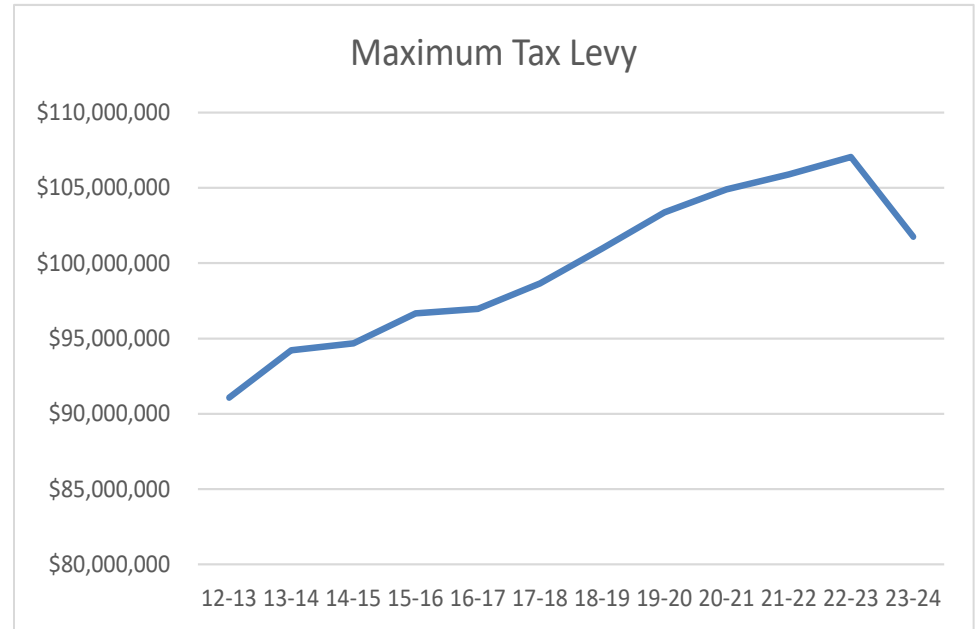
Unrestricted Aid -  
this is where we  
would prefer any  
State Aid

Governor has changed the  
Foundation Aid formula to reduce  
WFSD Aid for the 24-25 School  
Year \*

Proposed  
not FINAL

# 2024-25 Max Tax Levy Calculation

<b>Maximum Tax Levy -</b>		<b>24-25</b>
Prior Year Tax Levy		\$ 80,388,275
Reserve Amount for any Excess Levy	-	
	=	\$ 80,388,275
Tax Base Growth Factor	X	<b>100.34%</b>
	=	\$ 80,661,595
Prior Year PILOT	+	\$ 20,441
	=	\$ 80,682,036
Prior Year Exclusions (not TRS/ERS)		
a. BOCES Capital Exclusion	-	\$ 190,625
b.	-	\$ -
Adjusted Prior Year Levy	=	\$ 80,491,411
Allowable Growth Factor	X	<b>2.00%</b>
	=	\$ 82,101,239
PILOTS for coming year	-	\$ 21,569
	=	\$ 82,079,670
Available Carryover	+	\$ 1,526,409
TAX LEVY LIMIT	=	\$ 83,606,079
Coming School Year Exclusions		
a. BOCES Capital Exclusion	+	\$ 192,517
b. ERS Exclusion	+	\$ 23,162
c.	+	\$ -
d.	+	\$ -
<b>MAXIMUM ALLOWABLE LEVY</b>	=	\$ 83,821,758
Tax Levy % Increase		<b>4.27%</b>
Potential New Revenue		\$ 3,433,483



**This is the maximum tax levy per year – NOT what we levied.**

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



# Revenue –

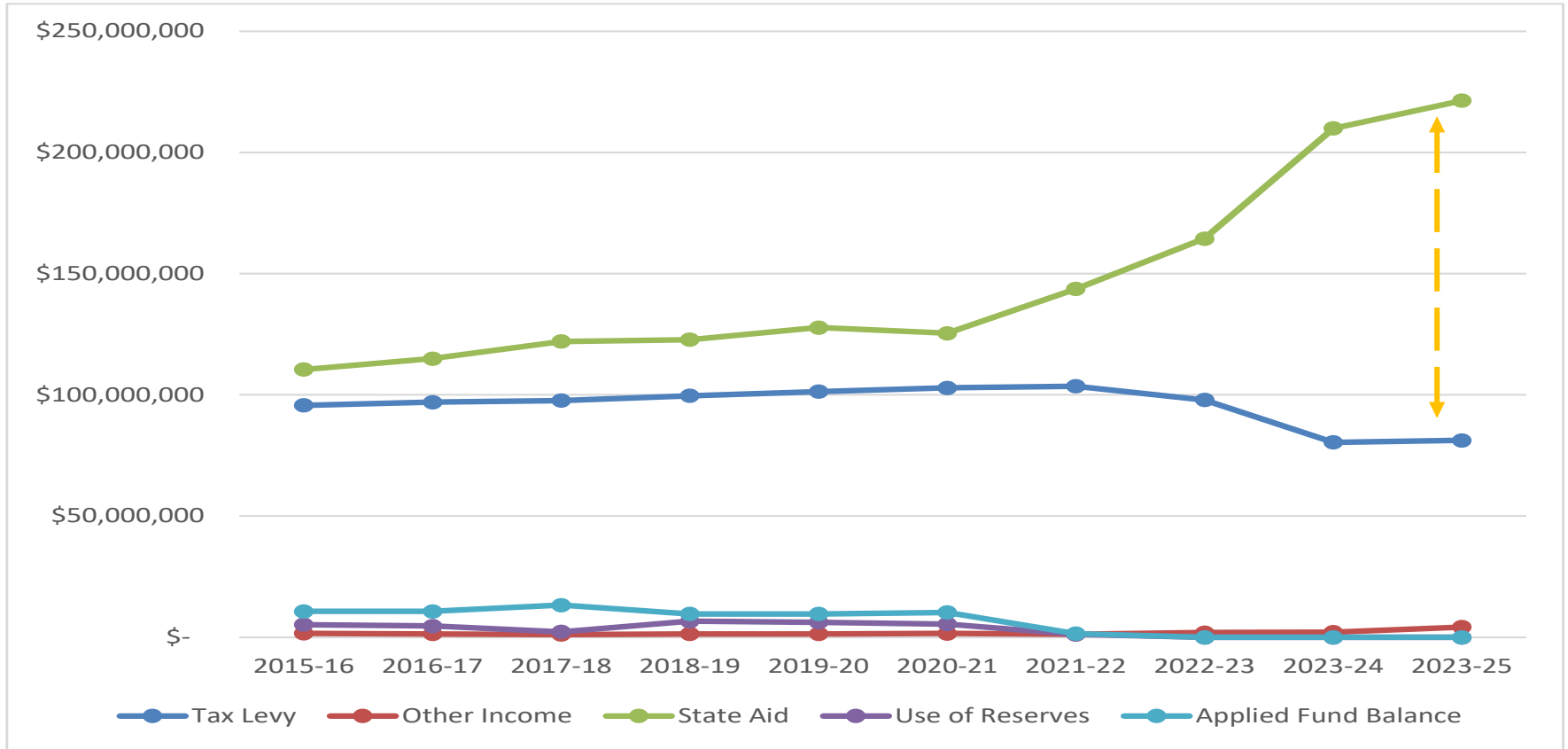
## TAX LEVY

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





# Revenue 2015-16 through 2024-25



Tax Levy %	42.78%	42.39%	41.32%	41.51%	41.14%	41.89%	41.23%	37.04%	27.49%	26.47%
State Aid %	49.38%	50.26%	51.63%	51.14%	51.86%	51.06%	57.19%	62.23%	71.78%	72.15%



# Rollover Budget

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## Definition:

What will it cost to do everything that we are currently doing in the 2023-24 school year, in the 2024-25 school year.

- This includes all programs, classes, staff and student opportunities that currently exist, minus any retirement savings

<u>Expense Side</u>	2024-25
Current Budget	\$ 292,518,144
Rollover Budget	\$ 299,088,807
Retirement Savings	\$ (469,104)
Budget Increase	<u>\$ 6,101,559</u>
	2.09%

**\$ 298,619,703.00**

# 2024-25 Proposed Budget Adds

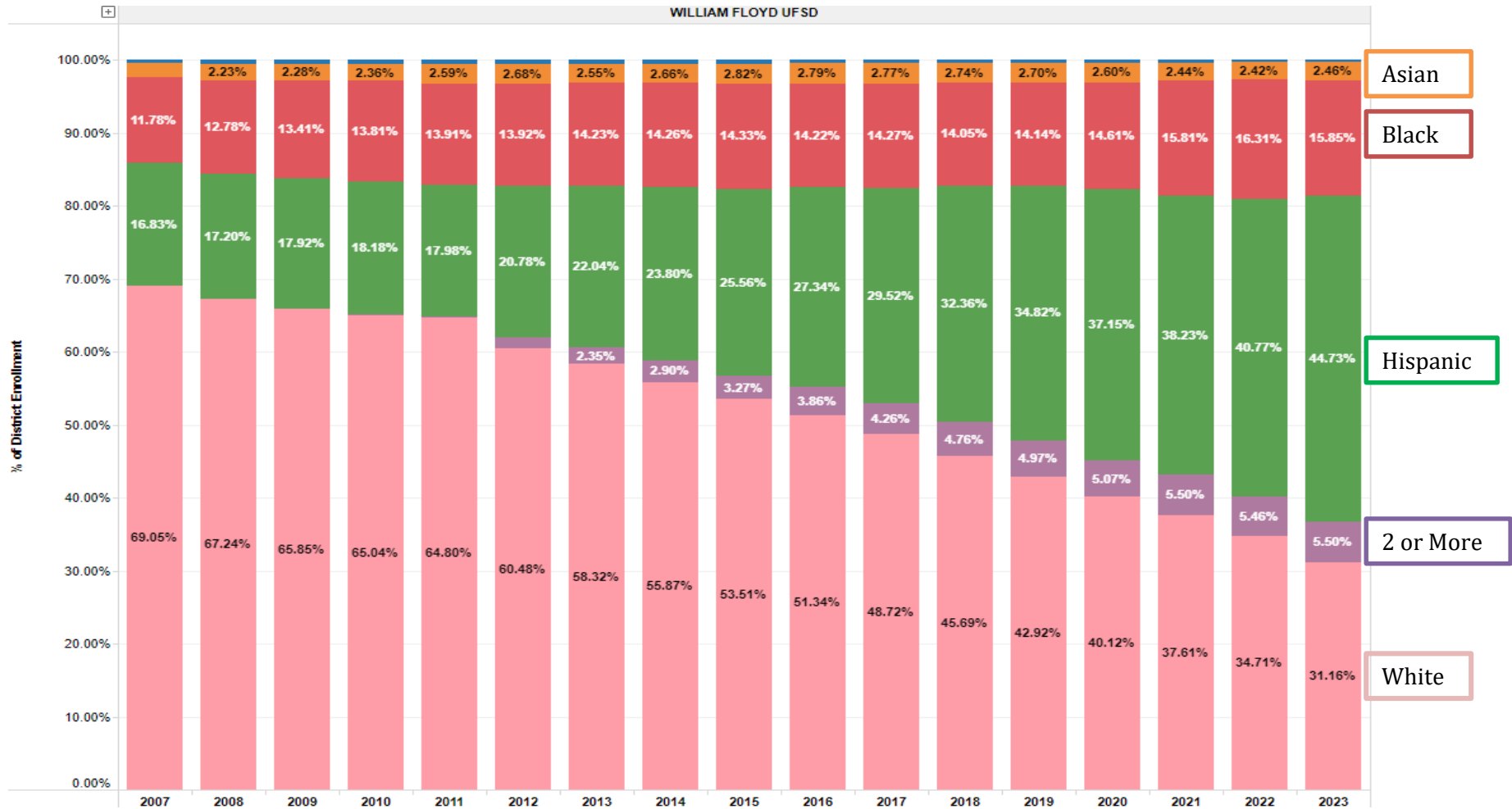
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As you are aware, the Educational landscape is dramatically changing. Here are just a few items that are impacting list of potential adds for the 2024-25 budget;

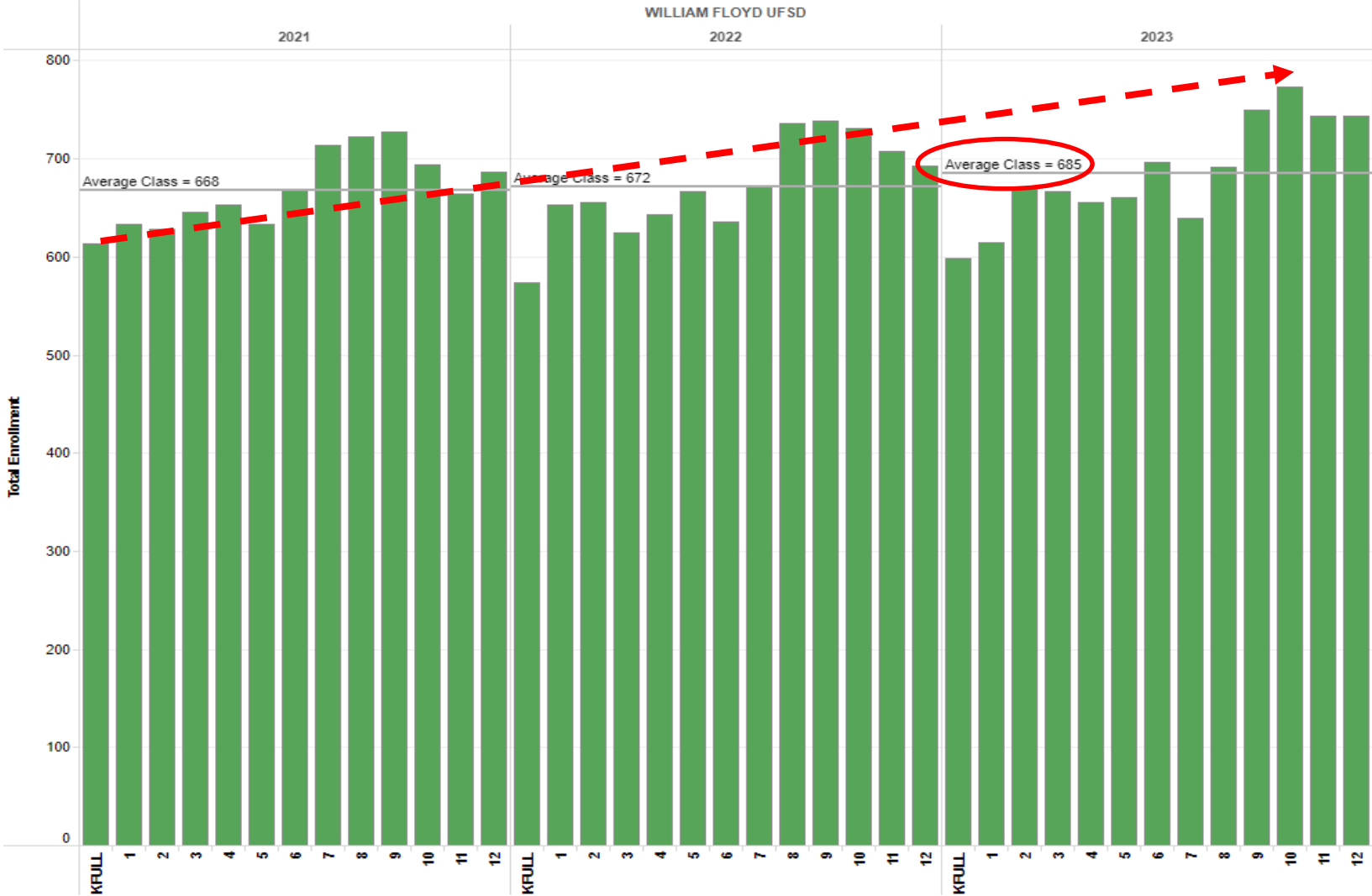
- Changing Demographics
- Increased Enrollment
- Mental Health – COVID impacts
- Unfunded Mandates from NYS
- Inflation and Increased Operational Costs
- Academic Pathways Toward Graduation and Success

These are just a few...

# Changing Demographics



# Increased Enrollment



# Mental Health - COVID

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Federal and State stimulus grants/initiatives are coming to an end in September 2024. This means all student supports and initiatives, meant to get students back on track, are either coming to an end or are being moved to the General Fund. These include:

- Learning Loss
- Core Repeater Courses
- Additional Clubs and Opportunities
- Student Behavior Interventions
- Internal and External Agency Intervention Services

# Unfunded Mandates

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Unfunded Mandates are items that districts are required to provide, by NYSED direction, with little to no financial support. These include:

- Bilingual Education and ENL
- Increased Hourly Tutoring and Homebound Instruction
- New Science Assessments and Analytics
- Special Education Mandates – Class Sizes
- Shift to online testing and assessments

# Inflation and Increased Operational Costs

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Not much explanation needed, it has impacted all of us.

- Everything costs more
- Less for the same amount of money
- Contractual CPI Increases - vendors
- Supply Chain Issues
- Shift to online testing and assessments



# Academic Pathways Toward Graduation And Success

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## Long-Term

- Graduation
- College – Career
- New Programs
- Competitive

**MAINTAINING LOCAL OPPORTUNITY AND CONTROL:  
OUR COMMUNITY DESERVES IT!**

# Elementary

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New Science Assessments	\$	67,603
Analystics Software for APPR	\$	9,500
Science Kits	\$	110,265
Elementary STEM Lab Supplies	\$	50,000
Adaptive Clubs	\$	8,621
Transportation - Elementary Initiatives	\$	15,000
Elementary Teacher - Bilingual (Moriches) - ARP	\$	112,106
Elementary Teacher - ENL (Tangier) - ARP	\$	136,217
Elementary Teacher - Class Size (Woodhull) - ARP	\$	117,739
Elementary Teacher - ENL (Woodhull) - ARP	\$	111,357
Elementary Teacher - ENL (Woodhull)- ARP	\$	102,978
Elementary Teacher - ENL (Woodhull) - ARP	\$	127,405
	\$	<u>968,791</u>

# Special Education

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Home Tutoring Services	\$	100,000
Nursing Services	\$	165,000
Related Services	\$	160,000
Superintendents Hearing Offices	\$	14,000
Foster Tuition	\$	75,000
Private Placement Tuition	\$	45,000
Public Tuition	\$	350,000
Resident Tuition - Therapy	\$	400,000
BOCES Tuition Increases	\$	350,000
WS BOCES Fees	\$	57,000
Boces Related Services	\$	300,000
Special Education Teacher (1) - PACA	\$	112,106
Teacher Mentor - PACA	\$	2,476
Special Education - 6th Class (5) - PACA	\$	123,150
Special Education Teacher - 12:1:1 - PACA	\$	69,662
Special Education - 6th Class (5) - WFMS	\$	123,150
	<u>\$</u>	<u>2,446,544</u>

# Music/Art

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Middle School Orchestra	\$	7,074
HS - Contractual Costs for Show	\$	6,000
HS - Supplies/Materials for Show	\$	24,850
Licenses and Rights	\$	20,000
Supplies/Materials for Show	\$	20,000
Summer Music Stipends	\$	41,265
Co-Curricular Music Musicals	\$	15,000
Music and Quaver Software	\$	10,000
Licenses and Rights	\$	20,000
Supplies/Materials for Show	\$	20,000
	\$	<u>184,189</u>

# CTE

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Engineers & Architecture Trips	\$	4,000
Medical Assisting Internships - Required	\$	38,000
Industrial Arts Supply Increase	\$	4,000
Allied Health Supply Increases	\$	2,500
Hospitality/Culinary Cost Increases	\$	20,000
Building Trades Cost Increases	\$	2,500
Cosmetology Cost Increases	\$	5,000
Automotive Cost Increases	\$	2,500
Medical Assisting Cost Increases	\$	2,500
Barbering Cost Increases	\$	2,500
Small Engine Cost Increases	\$	2,500
		<hr/> <hr/>
	\$	86,000

# High School

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CII Administrator	\$	14,738
Music/Art - ARP	\$	109,365
Lead Teacher - ARP	\$	21,956
Lead Teacher - ARP	\$	22,441
Lead Teacher - ARP	\$	22,308
Teacher - Sign Language (2/5th)	\$	42,378
CII - Mandated increase in hours	\$	294,750
Secondary Teacher - Core Repeater (Math) - ARP	\$	120,304
Secondary Teacher - Core Repeater (Business) - ARP	\$	120,304
Secondary Teacher - Core Repeater (ELA) - ARP	\$	120,304
Dean of Student Supports	\$	119,013
Supplies	\$	30,000
Digital Subscriptions	\$	4,000
Headphones - Digital Testing and Software	\$	4,000
Math Supplies	\$	5,500
Earth & Science Materials	\$	48,000
Social Studies Textbooks	\$	10,000
Business Education Supply Increases	\$	3,000
Secondary Teacher - ENL - ARP	\$	120,304
Secondary Teacher - ENL - ARP	\$	120,304
Lead Teacher - ARP	\$	21,167
Secondary GED Program	\$	205,000
HOPE - Stonybrook After School Program Supervision	\$	3,570
HOPE - Transportation & Supervision 10 students	\$	33,250
CII - Nursing - Mandated Additional Hours	\$	12,500
Additional Clubs	\$	11,790
Transportation Costs for GED Program	\$	150,000
	\$	<u>1,790,243</u>

# PACA

# WFMS

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Dean - ARP	\$	24,759	Lead Teacher - ESSER	\$	11,790
Dean - ARP	\$	24,759	Secondary Teacher - Core Repeater - ARP	\$	111,357
Dean - ARP	\$	24,759	Secondary Teacher - ENL - ARP	\$	111,357
Strong Youth Program (1/2 ESSER)	\$	80,000	Additional Clubs - ESSER	\$	<u>7,074</u>
SOAR Program	\$	5,000		\$	<u>241,579</u>
Dean- ARP	\$	24,759			
Dean- ARP	\$	24,759			
Lead	\$	4,100			
ENL - PD	\$	3,000			
1 - 1/6th & Instructional Rounds	\$	<u>35,000</u>			
	\$	250,895			

# Technology

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Yearly Subscription Cost Increases	\$	55,000
Firewall Licenses	\$	110,000
Backup Licenses	\$	30,000
Cisco Wireless Licenses	\$	30,000
Camera/Security Maintenance	\$	45,000
Tap to Print services	\$	10,000
Chromebook Repairs	\$	20,000
Technology Support Staff	\$	160,000
Disaster Recovery Cost increases	\$	90,000
GoGuardian Software & Tap to Print	\$	50,000
Microsoft License Cost Increases	\$	25,000
	\$	<u>625,000</u>



# Academic Services

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504 Cost Increases	\$	150,000
Mandated Increase in Tutoring Services Hours	\$	250,000
Foster Tuition	\$	150,000
Homeless Costs	\$	250,000
Charter School Tuition Increases	\$	250,000
Increased Psychiatric Placements	\$	100,000
Nursing Contract Increases	\$	150,000
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	\$	1,300,000

# Districtwide

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Office Assistant to Senior Office Assistant	\$	7,423
Principal Office Assistant to Administrative Assistant	\$	5,837
Office Assistant - Central Registration	\$	94,110
Office Assistant - Human Resources	\$	94,110
Electronic File Storage and Creation	\$	65,000
		<hr/> <hr/>
	\$	266,481

E-Sports - ESSER	\$ 2,000	Athletic Trainer P/T to F/T	<u>\$ 73,265</u>
Transportation - Field Trips	<u>\$ 6,000</u>		\$ 73,265
	\$ 8,000		

# Proposed Adds

Elementary	\$	968,791
Special Education	\$	2,446,544
Music/Art	\$	184,189
CTE	\$	86,000
High School	\$	1,790,243
PACA	\$	250,895
WFMS	\$	241,579
Technology	\$	625,000
Academic Services	\$	1,300,000
Districtwide	\$	266,481
Floyd Academy	\$	8,000
Athletics	\$	73,265
	\$	<u>8,240,986</u>

Current Budget	\$ 292,518,144
Rollover Budget	\$ 299,088,807
Retirement Savings	\$ (469,104)
Adjusted Rollover	\$ 298,619,703
Proposed Adds	\$ 8,240,986
Total Proposed Budget	\$ 306,860,689

# 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%
May 16, 2023	1076	204	1288	83.54%
<b>Percentage change from last year</b>				<b>-12.97%</b>

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

DATE	TOTAL VOTES	% VOTING
May 15, 2012	3216	10.58% Tax Cap
May 21, 2013	3047	10.03%
May 20, 2014	2327	7.66%
May 19, 2015	1919	6.32%
May 17, 2016	2022	6.65%
May 16, 2017	1627	5.35%
May 15, 2018	1731	5.70%
May 21, 2019	1450	4.77%
June 9, 2020	5349	17.60%
May 18, 2021	1781	5.86%
May 17, 2022	1480	4.87%
May 16, 2023	1288	4.24%
30384 Registered Voters as of 3/5/2024		





# Thank You

- ~~Budget Advisory Meeting # 1 – February 27, 2024 6:30pm – 7:00pm~~
- ~~Budget Advisory Meeting # 2 – March 5, 2024 6:30pm – 7:00pm~~
- ~~Budget Advisory Meeting # 3 – March 19, 2024 6:30pm – 7:00pm~~
- Budget Adoption April 16, 2024 – 6:30pm – 7:00pm
- Annual Budget Hearing May 14, 2024 – 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 21, 2024  
7:00 AM – 9:00 PM  
East Lobby of the High School

-Please Get Home Safely -

March 19, 2024

