



William Floyd School District

Our rich history builds a promising future!



BUDGET ADVISORY MEETING #2

March 5, 2024

HIGH SCHOOL LIBRARY

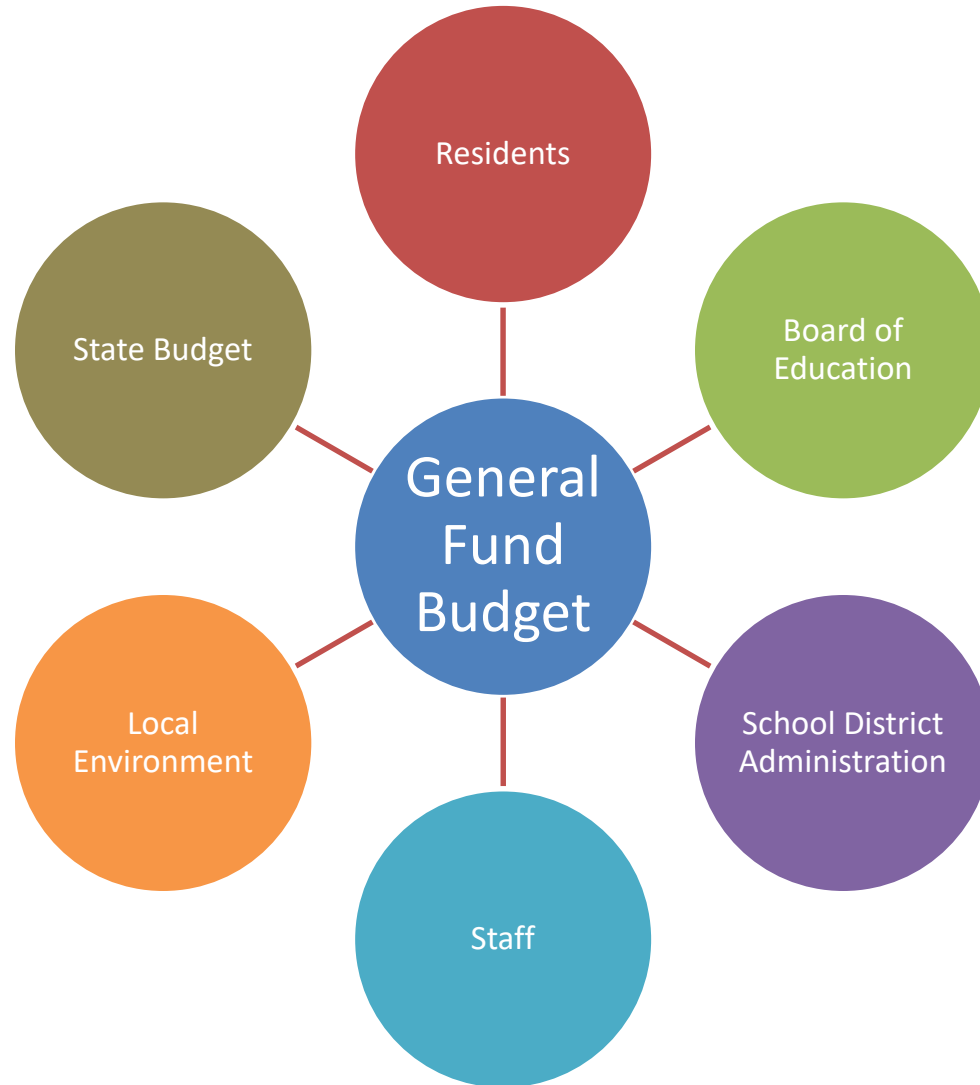
6:30 PM – 7:00 PM

Overview

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

Budget Advisory

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



Budgeting Goals



Decisions

- Revenues
- Expenses
- Reserves
- Surplus



Opportunity

- Sustainability
- Local Control
- Student Needs
- Support Services



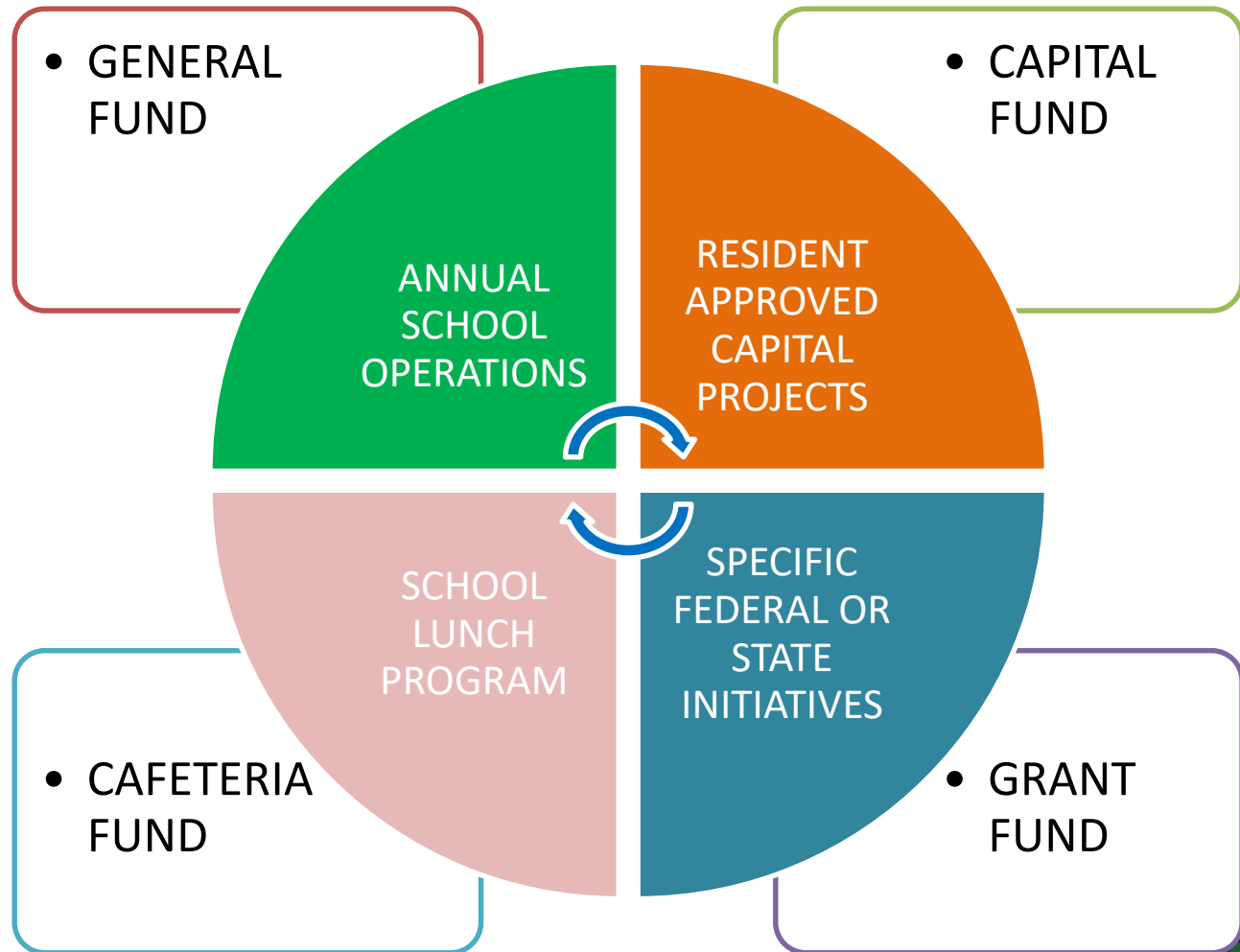
Long-Term

- Graduation
- College – Career
- New Programs
- Competitive

MAINTAINING LOCAL OPPORTUNITY AND CONTROL:
OUR COMMUNITY DESERVES IT!

Operational Funds

□ Fund Accounting – “Buckets”



Governor's Executive Proposal

	2023-24	2024-25	
	Projected	PROPOSED	\$ ^
Foundation Aid	\$ 173,310,026.00	\$ 179,113,777.00	\$ 5,803,751.00
BOCES	\$ 4,096,547.00	\$ 4,110,435.00	\$ 13,888.00
High Cost Excess Cost	\$ 6,960,791.00	\$ 6,674,380.00	\$ (286,411.00)
Private Excess Cost	\$ 1,618,781.00	\$ 1,659,663.00	\$ 40,882.00
Hardware & Technology	\$ 161,183.00	\$ 172,175.00	\$ 10,992.00
Software, Library, Textbook	\$ 638,587.00	\$ 756,653.00	\$ 118,066.00
Transportation, Incl Summer	\$ 17,666,451.00	\$ 21,054,032.00	\$ 3,387,581.00
Building Aid	\$ 7,631,043.00	\$ 7,368,993.00	\$ (262,050.00)
High Tax Aid	\$ 3,752,477.00	\$ 3,752,477.00	\$ -
	\$ 215,835,886.00	\$ 224,662,585.00	\$ 8,826,699.00

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

4.03%

Proposed
not FINAL



Governor's Executive Proposal - Adjusted

	2023-24	2024-25	
	Projected	PROPOSED	\$ ^
Foundation Aid	\$ 173,310,026.00	\$ 179,113,777.00	\$ 5,803,751.00
BOCES	\$ 4,096,547.00	\$ 4,110,435.00	\$ 13,888.00
High Cost Excess Cost	\$ 6,960,791.00	\$ 6,674,380.00	\$ (286,411.00)
Private Excess Cost	\$ 1,618,781.00	\$ 1,659,663.00	\$ 40,882.00
Hardware & Technology	\$ 161,183.00	\$ 172,175.00	\$ 10,992.00
Software, Library, Textbook	\$ 638,587.00	\$ 756,653.00	\$ 118,066.00
Transportation, Incl Summer	\$ 17,666,451.00	\$ 19,100,500.00	\$ 1,434,049.00
Building Aid	\$ 7,631,043.00	\$ 7,368,993.00	\$ (262,050.00)
High Tax Aid	\$ 3,752,477.00	\$ 3,752,477.00	\$ -
	\$ 215,835,886.00	\$ 222,709,053.00	\$ 6,873,167.00
			3.14%

\$ (1,953,532.00) Adjustment

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

**Proposed
not FINAL**

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
			NOT FINAL
			4.83%

**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

Maximum Tax Levy -		24-25
Prior Year Tax Levy		\$ 80,388,275
Reserve Amount for any Excess Levy	-	
	=	\$ 80,388,275
Tax Base Growth Factor	X	100.34%
	=	\$ 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	2.00%
	=	\$ 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.	+	\$ -
MAXIMUM ALLOWABLE LEVY	=	\$ 83,821,758
Tax Levy % Increase		4.27%
Potential New Revenue		\$ 3,433,483

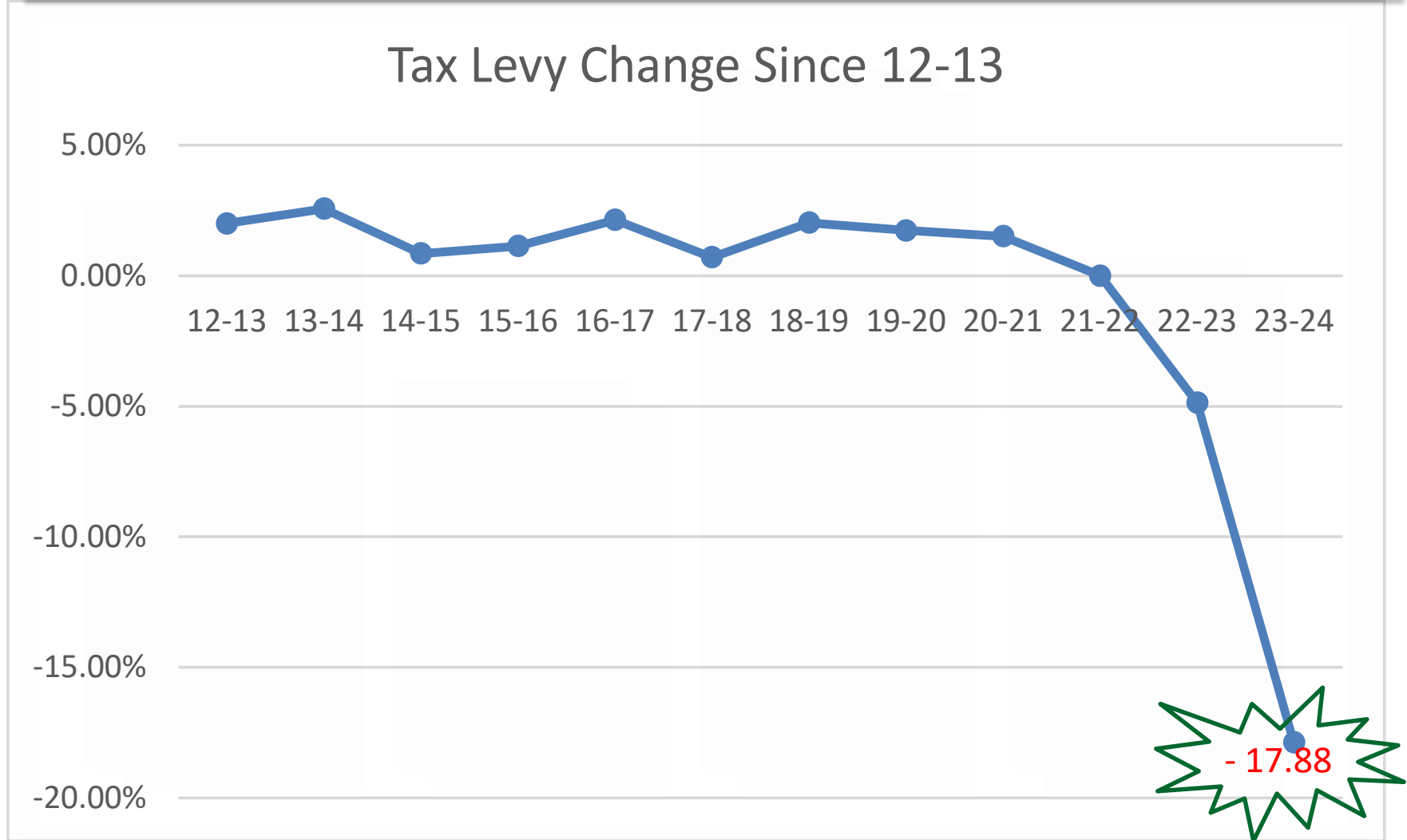


This is the maximum tax levy per year – **NOT what we levied.**

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



Actual Tax Levy % Change



Revenue –

TAX LEVY

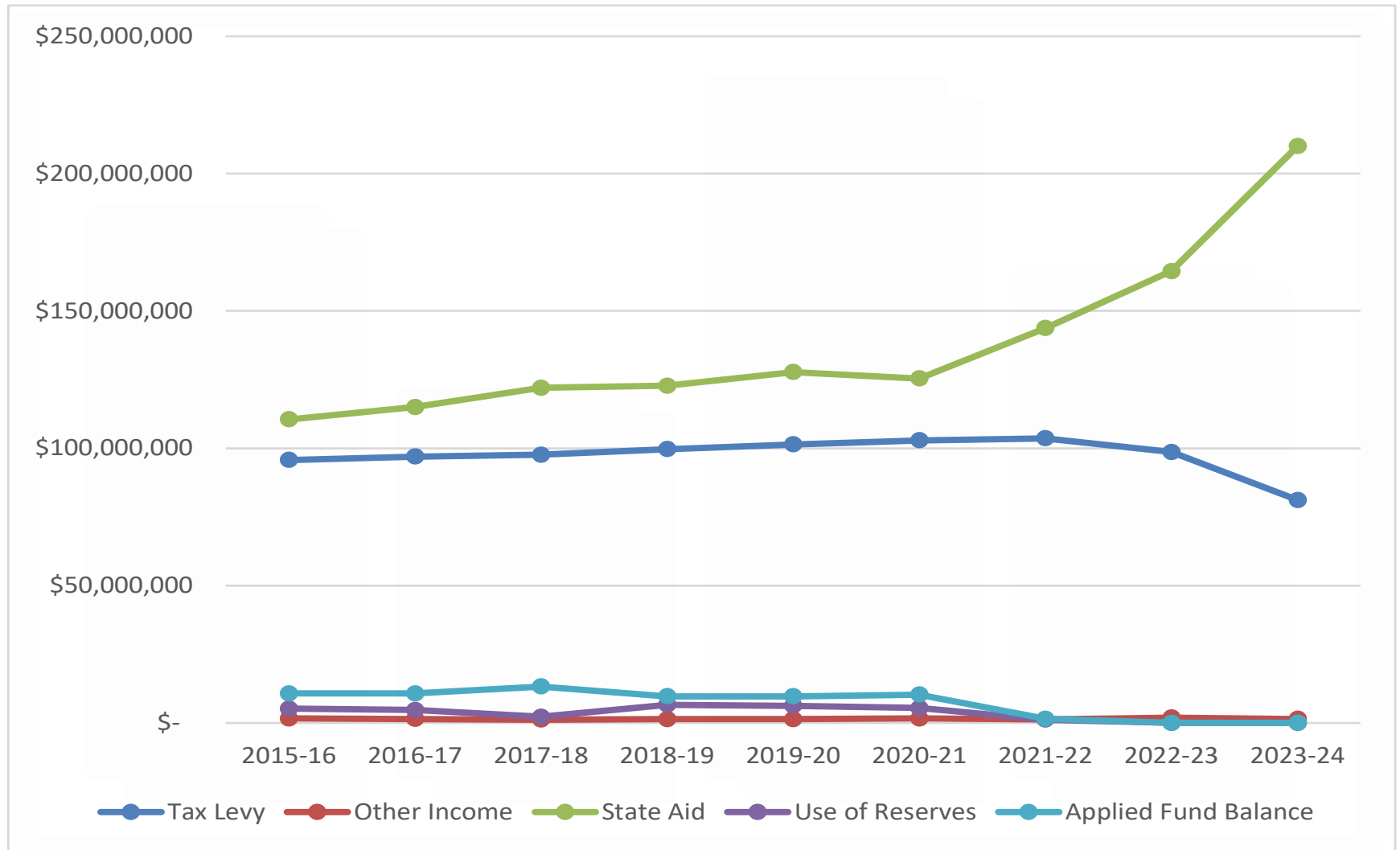
	WFSD	\$ ^	% ^
07-08	\$ 69,390,731.92		
08-09	\$ 72,574,166.69	\$ 3,183,434.77	4.59%
09-10	\$ 73,839,745.51	\$ 1,265,578.82	1.74%
10-11	\$ 79,996,023.58	\$ 6,156,278.07	8.34%
11-12	\$ 88,950,304.60	\$ 8,954,281.02	11.19%
12-13	\$ 90,716,237.79	\$ 1,765,933.19	1.99%
13-14	\$ 93,031,028.64	\$ 2,314,790.85	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%

Revenue –

TAX LEVY

Town of Brookhaven		2023-24		
Taxable School Districts				
COI	LOCATION	TOTAL LEVY	STAR	
S36	Bayprt/Blue PT Non-Homesteai	\$ 7,636,207.95	\$ 99,355.60	\$ 410.87
S37	Bayport/ Blue Point UFSD	\$ 16,301,324.92	\$ 1,220,812.63	\$ 339.87
S09	Rocky Point UFSD	\$ 55,243,915.45	\$ 3,999,137.42	\$ 319.10
S35	Eastport/ South Manor UFSD	\$ 54,407,546.62	\$ 3,719,196.97	\$ 304.58
S01	Three Village CSD	\$ 166,319,565.80	\$ 7,217,920.58	\$ 298.14
S08	Miller Place UFSD	\$ 50,939,435.20	\$ 3,100,303.02	\$ 297.43
S12	Longwood CSD	\$ 156,179,486.37	\$ 13,575,736.02	\$ 295.18
S11	Middle Country CSD	\$ 155,738,547.99	\$ 12,799,715.57	\$ 294.34
S24	Patchogue/Medford UFSD	\$ 127,702,783.34	\$ 9,500,439.56	\$ 293.76
S07	Mount Sinai UFSD	\$ 44,965,546.19	\$ 2,898,571.14	\$ 289.39
S33	Center Moriches UFSD	\$ 25,595,522.60	\$ 1,601,951.26	\$ 288.78
S03	Comsewogue UFSD	\$ 63,306,045.04	\$ 4,388,972.60	\$ 285.75
S34	East Moriches UFSD	\$ 21,553,694.76	\$ 1,152,464.75	\$ 276.98
S10	Shoreham Wading River UFSD	\$ 41,828,702.86	\$ 1,775,828.65	\$ 266.69
S04	South County CSD	\$ 67,173,002.44	\$ 4,088,754.42	\$ 250.17
S32	William Floyd UFSD	\$ 80,146,964.78	\$ 7,564,819.17	\$ 241.74
S05	Sachem CSD	\$ 133,362,577.17	\$ 8,907,828.76	\$ 237.34
S93	Riverhead CSD	\$ 1,819,502.12	\$ 146,284.86	\$ 194.64
S06	Port Jefferson UFSD	\$ 39,256,055.28	\$ 707,323.81	\$ 189.58
S38	Fire Island UFSD	\$ 1,799,058.67	\$ 610.11	\$ 25.04

Revenue 2015-16 through 2023-24



Rollover Budget

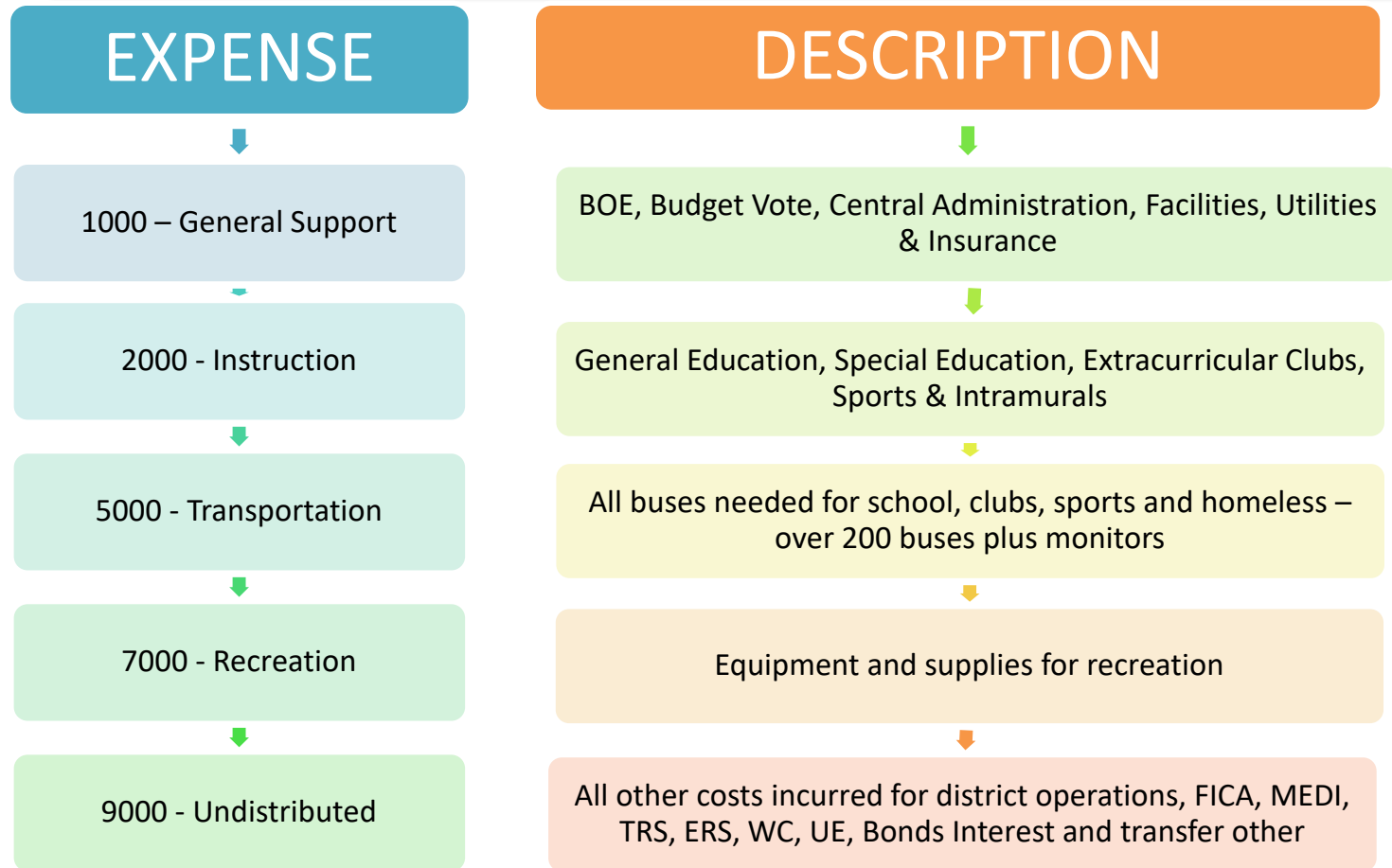
Definition:

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

General Fund Expenses



Expense 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	2021-22 Adopted Budget	2022-23 Adopted Budget	2023-24 Adopted Budget	2024-25 Rollover Budget
Board of Education, District Clerk and District Meetings - Codes - 1010, 1040 & 1060	\$ 91,725.00	\$ 98,700.00	\$ 111,199.00	\$ 125,300.00
Superintendent's Office Codes - 1240 & 1245	\$ 1,240,000.00	\$ 1,253,500.00	\$ 1,416,250.00	\$ 1,424,500.00
Business Administration, Payroll, Auditing, Purchasing & Treasurer Codes - 1310, 1320, 1325, 1345 & 1380	\$ 1,383,200.00	\$ 1,487,700.00	\$ 1,591,288.00	\$ 1,595,500.00
Legal, Personnel/Human Resources and Public Relations Codes - 1420, 1430 & 1480	\$ 1,931,750.00	\$ 2,145,000.00	\$ 2,287,500.00	\$ 2,381,000.00
Custodial, Maintenance & Grounds Codes - 1620, 1621, 1622, 1624, 1625 & 1660	\$ 13,453,550.00	\$ 14,105,667.00	\$ 14,991,100.00	\$ 15,070,000.00
Security Operations Code - 1623	\$ 3,126,250.00	\$ 3,351,000.00	\$ 3,908,750.00	\$ 4,517,500.00
Central Printing & Data Services Codes - 1670, 1680 & 1681	\$ 3,284,549.00	\$ 4,101,985.00	\$ 4,677,935.00	\$ 5,031,235.00
Misc. Insurance, School Association Dues & BOCES Participation Fee Codes - 1910, 1920 & 1981	\$ 2,856,000.00	\$ 2,851,500.00	\$ 2,854,000.00	\$ 2,894,000.00
	\$ 27,367,024.00	\$ 29,395,052.00	\$ 31,838,022.00	\$ 33,039,035.00

ROLLOVER BUDGET #'s – NOT FINAL

Expense 2000 - 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.

Supervision, Instructional & Athletics Codes	2022-23 Adopted Budget	2022-23 Adopted Budget	2023-24 Adopted Budget	2024-25 Rollover Budget
Supervision Codes 2010, 2020, 2041, 2044, 2060 & 2070	\$ 8,271,796.00	\$ 8,998,243.00	\$ 9,838,613.00	\$ 10,162,717.00
Instructional Codes - 2110 thru 2173	\$ 66,920,697.00	\$ 70,111,467.00	\$ 80,955,420.50	\$ 82,008,793.00
Special Education Instruction Codes - 2250 thru -2280	\$ 45,547,716.00	\$ 47,501,211.00	\$ 51,468,950.00	\$ 52,290,035.00
Instructional Departments, Co-Curricular & Support Codes - 2331 thru 2850	\$ 13,104,049.00	\$ 15,400,368.00	\$ 16,810,281.50	\$ 17,056,868.00
Athletics Code - 2855	\$ 2,056,350.00	\$ 2,269,550.00	\$ 2,389,880.00	\$ 2,491,803.00
	\$ 135,900,608.00	\$ 144,280,839.00	\$ 161,463,145.00	\$ 164,010,216.00

ROLLOVER BUDGET #'s – NOT FINAL

Expense 5000 - Transportation

Transportation	2022-23 Adopted Budget	2022-23 Adopted Budget	2023-24 Adopted Budget	2024-25 Rollover Budget
Salaries, Contractual, BOCES, Field Trips, Athletics, Routing & Consultant Expenses Codes - 5510, 5540, 5540 & 5581	\$ 22,321,200.00	\$ 23,537,000.00	\$ 26,988,500.00	\$ 27,867,500.00
	\$ 22,321,200.00	\$ 23,537,000.00	\$ 26,988,500.00	\$ 27,867,500.00

7000 - Recreation

Recreation/Civic	2022-23 Adopted Budget	2022-23 Adopted Budget	2023-24 Adopted Budget	2024-25 Rollover Budget
Recreation & Civic Activities Codes - 7000 & 8000	\$ 26,500.00	\$ 21,500.00	\$ 38,500.00	\$ 38,500.00
	\$ 26,500.00	\$ 21,500.00	\$ 38,500.00	\$ 38,500.00

ROLLOVER BUDGET #'s – NOT FINAL

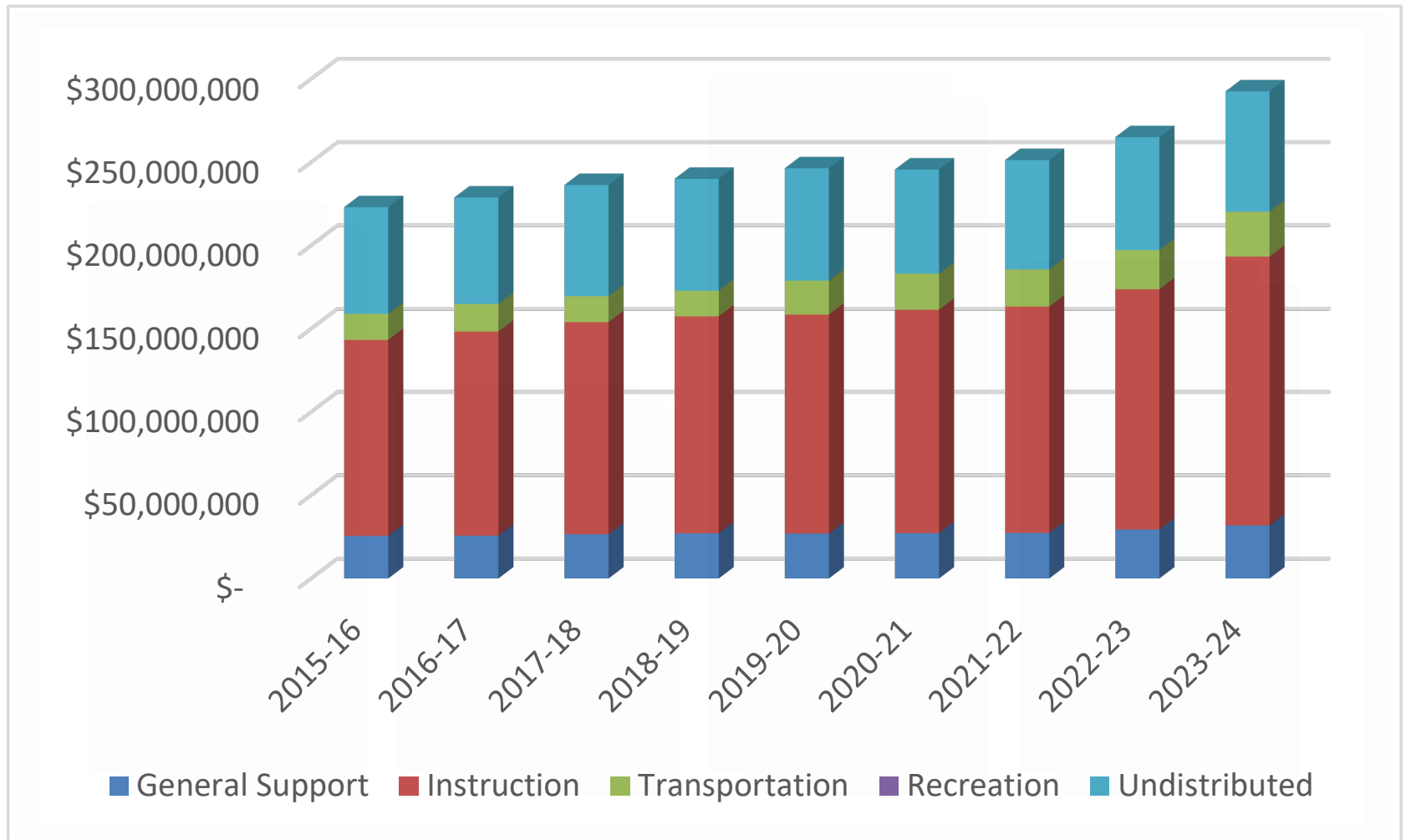
Expense 9000 - Undistributed

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	2022-23 Adopted Budget	2022-23 Adopted Budget	2023-24 Adopted Budget	2024-25 Rollover Budget
Employee Benefits - Health, Dental, Vision, TRS, ERS, FICA, MEDI, Workers Comp, Unemployment, Stop Gap & Medical Administration Codes - 9010,9020,9030,9040, 9060 & 9089	\$ 58,784,050.00	\$ 61,800,250.00	\$ 67,019,977.00	\$ 69,184,452.00
Principal, Interest and TAN Expenses Codes - 9711, 9715, 9731 & 9760	\$ 5,517,225.00	\$ 4,357,500.00	\$ 2,550,000.00	\$ 1,830,000.00
Interfund Transfers Codes - 9901, 9950 & 9960	\$ 1,395,000.00	\$ 1,620,009.00	\$ 2,620,000.00	\$ 2,650,000.00
	\$ 65,696,275.00	\$ 67,777,759.00	\$ 72,189,977.00	\$ 73,664,452.00

ROLLOVER BUDGET #'s – NOT FINAL

General Fund Expenses



Next Steps

Budget Requests – Review budget requests and costs associated with them.

Unfunded Mandates – Review “unfunded mandates” that are impacting the 2024-25 budget.

Proposed Budget – Review the 24-25 budget, with additional requests along with unfunded mandates. Continue to refine in anticipation of “approved NYS Budget”.

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%
Percentage change from last year				-12.97%

**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

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 5, 2024

