BUDGET ADOPTION MEETING #4

April 16, 2024

HIGH SCHOOL LIBRARY

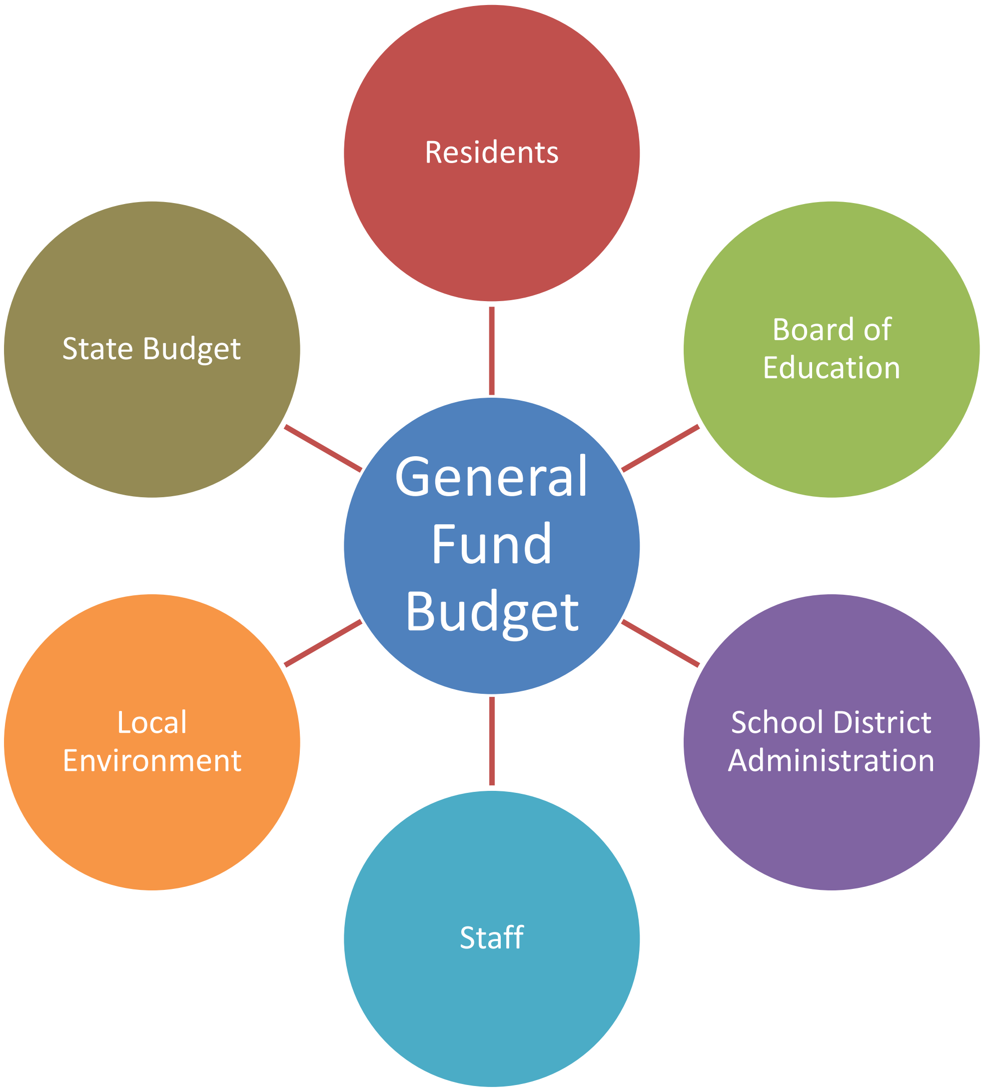
6:30 PM – 7:00 PM

Overview

- Budget Goals
- Operational Funds – General Fund
- Revenues
- Proposed Adds
- Expenses Codes
- Proposed 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

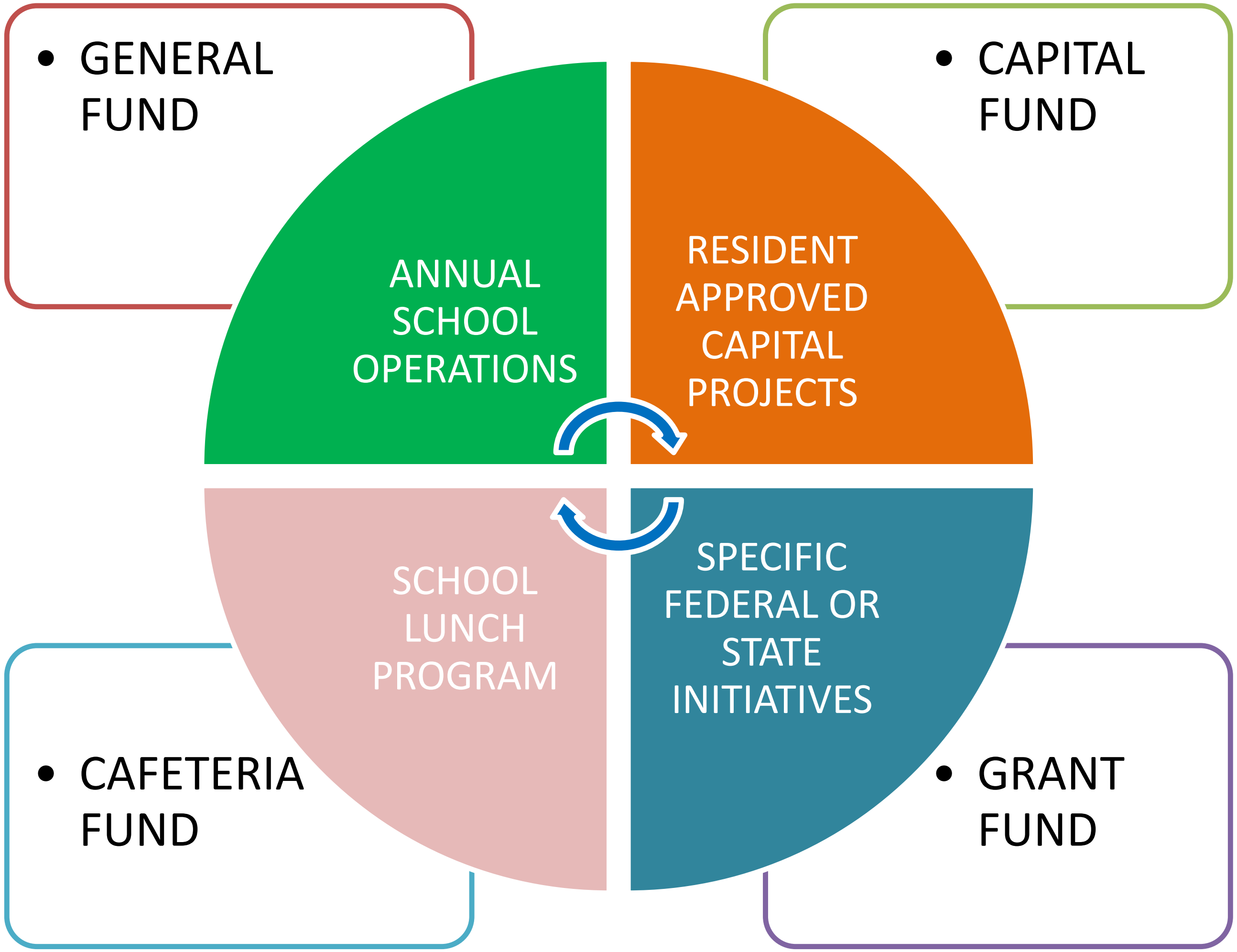
Long-Term

- Graduation
- College – Career
- New Programs
- Competitive

MAINTAINING LOCAL OPPORTUNITY AND CONTROL:
OUR COMMUNITY DESERVES IT!

Operational Funds

- Fund Accounting – “Buckets”



Governor's Executive Proposal -

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%

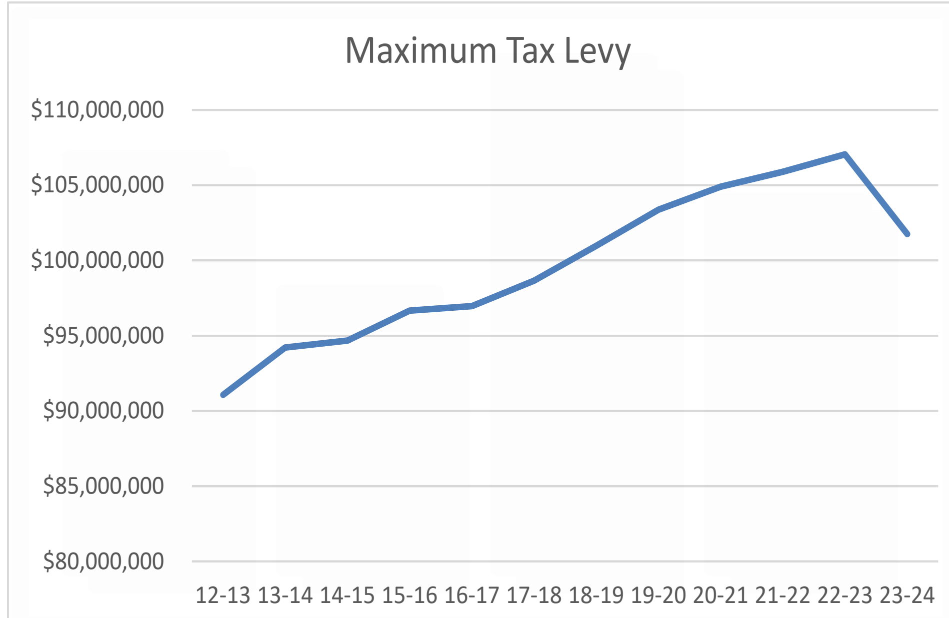
Unrestricted Aid - this is where we would prefer any State Aid

Proposed
<u>not FINAL</u>

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

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



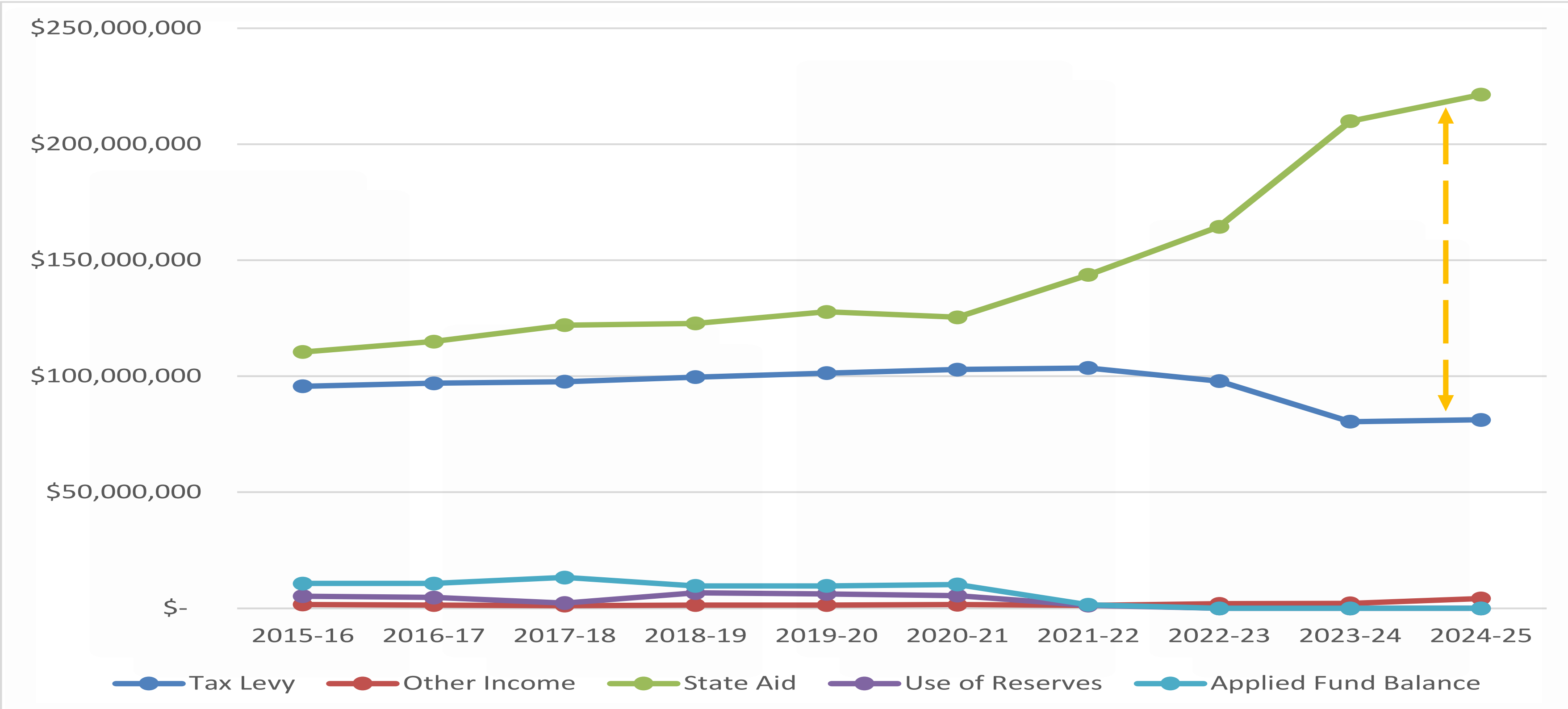
This is the maximum tax levy per year – **NOT what we levied.**

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

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 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

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.

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

$ 298,619,703.00

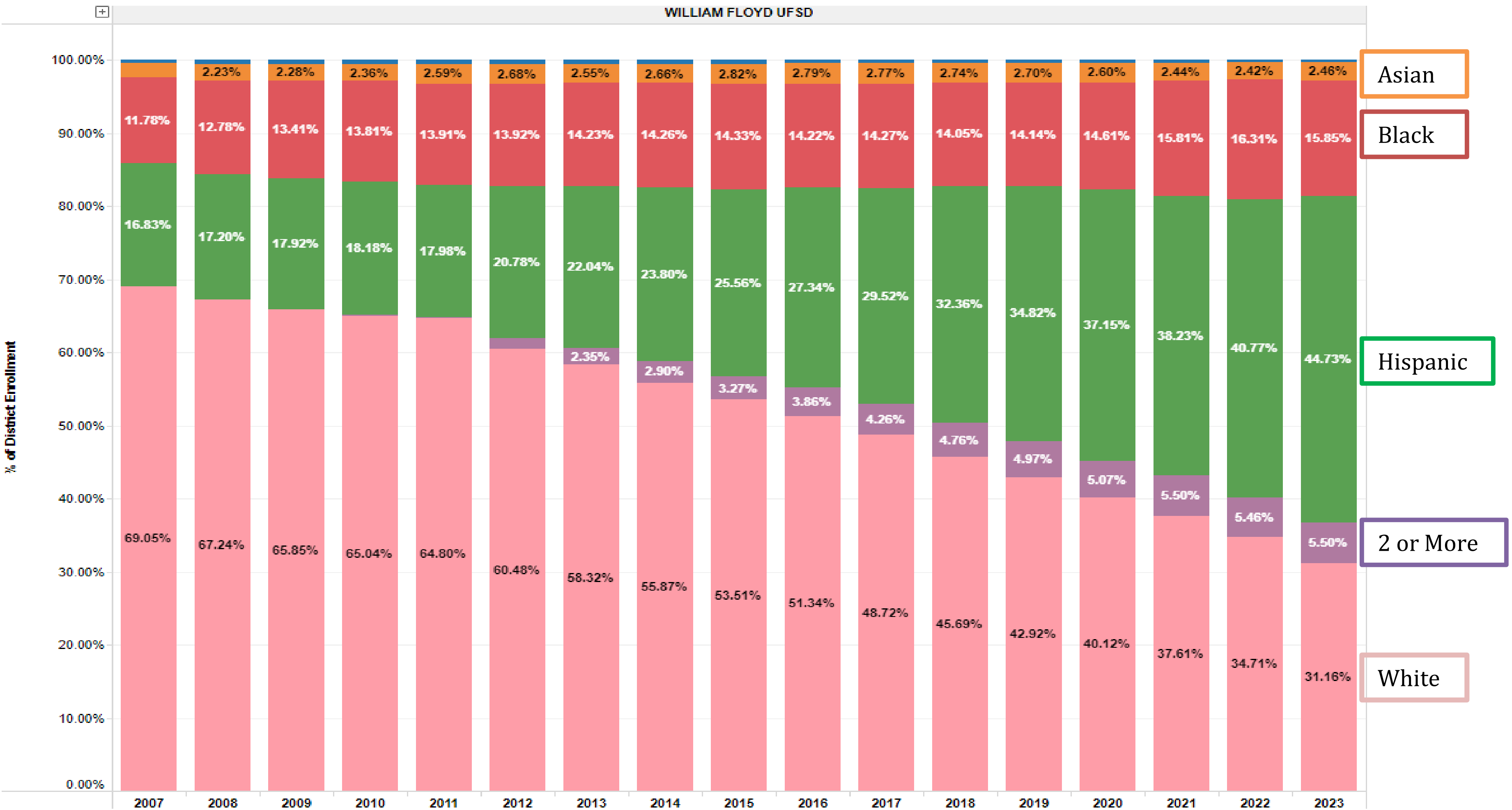
2024-25 Proposed Budget Adds

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

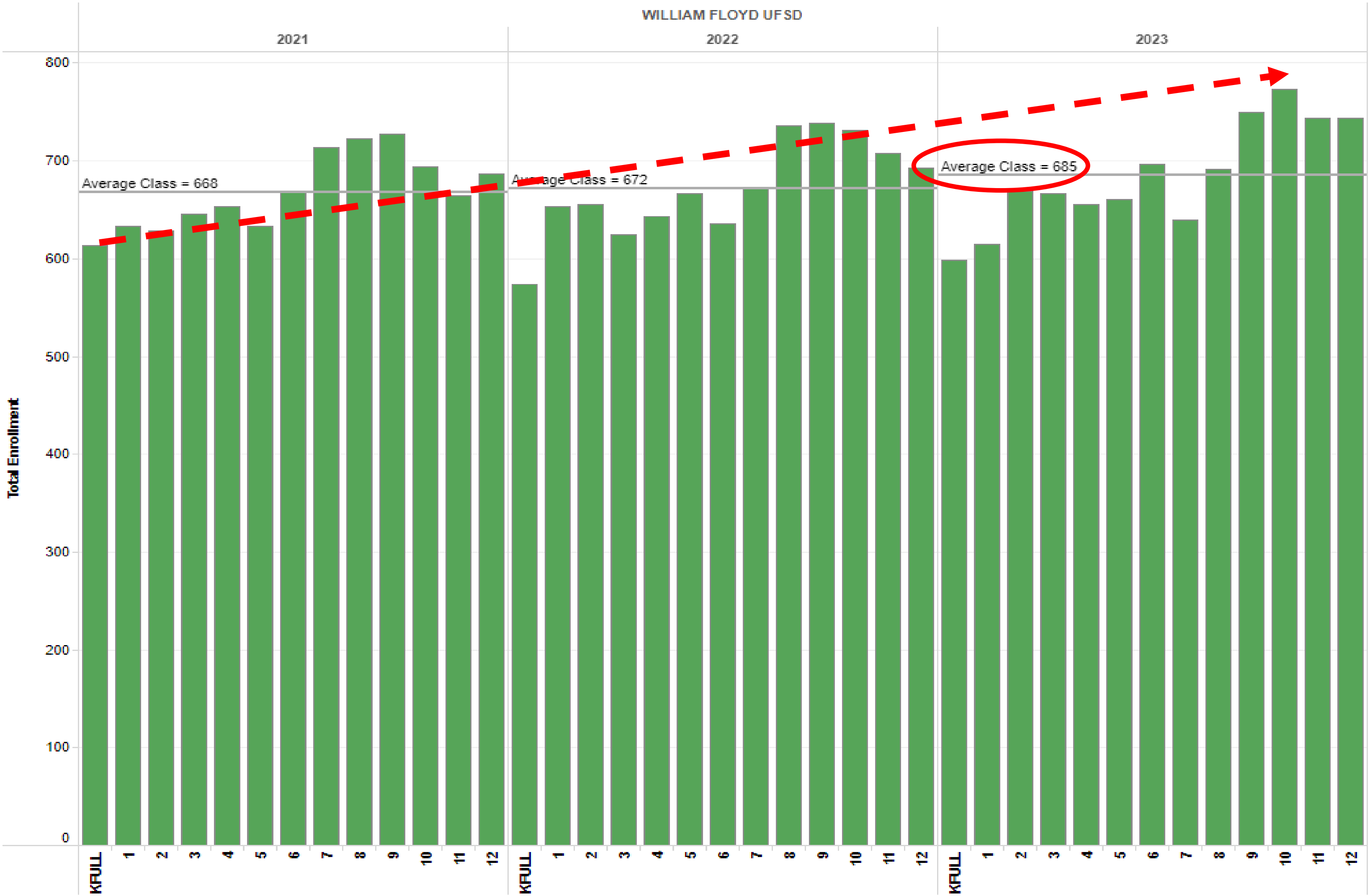
- Changing Demographics
- Increased Enrollment
- Mental Health – COVID impacts
- Unfunded Mandates from NYS
- Inflation and Increased Operational Costs
- Academic Pathways Toward Graduation and Success

These are just a few…

Changing Demographics



Increased Enrollment



Mental Health - COVID

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

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

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 On-line testing and assessments

Academic Pathways Toward Graduation And Success

Long-Term

- Graduation
- College – Career
- New Programs
- Competitive

MAINTAINING LOCAL OPPORTUNITY AND CONTROL:
OUR COMMUNITY DESERVES IT!

Transfer to Capital

"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.

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
Transfer to Capital	$	4,000,000
	$	12,240,986

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	2020-21 Adopted Budget	2021-22 Adopted Budget	2022-23 Adopted Budget	2023-24 Adopted Budget	2024-25 **Proposed** Budget
Board of Education, District Clerk and District Meetings - Codes -1010, 1040 & 1060	$ 91,175.00	$ 91,725.00	$ 98,700.00	$ 111,199.00	$ 125,300.00
Superintendent's Office Codes - 1240 & 1245	$ 1,212,250.00	$ 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	$ 1,359,450.00	$ 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	$ 1,943,750.00	$ 1,931,750.00	$ 2,145,000.00	$ 2,287,500.00	$ 2,495,513.00
Custodial, Maintenance & Grounds Codes - 1620, 1621, 1622, 1624, 1625 & 1660	$ 13,292,750.00	$ 13,453,550.00	$ 14,105,667.00	$ 14,991,100.00	$ 15,070,000.00
Security Operations Code - 1623	$ 3,142,750.00	$ 3,126,250.00	$ 3,351,000.00	$ 3,908,750.00	$ 4,517,500.00
Central Printing & Data Services Codes - 1670, 1680 & 1681	$ 3,381,656.00	$ 3,284,549.00	$ 4,101,985.00	$ 4,677,935.00	$ 5,581,235.00
Misc. Insurance, School Association Dues & BOCES Participation Fee Codes - 1910, 1920 & 1981	$ 2,796,250.00	$ 2,856,000.00	$ 2,851,500.00	$ 2,854,000.00	$ 2,894,000.00
	$ 27,220,031.00	$ 27,367,024.00	$ 29,395,052.00	$ 31,838,022.00	$ 33,703,548.00

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	2020-21 Adopted Budget	2021-22 Adopted Budget	2022-23 Adopted Budget	2023-24 Adopted Budget	2024-25 Proposed Budget
Salaries, Contractual, BOCES, Field Trips, Athletics, Routing & Consultant Expenses Codes -5510, 5540, 5540 & 5581	$ 21,701,500.00	$ 22,321,200.00	$ 23,537,000.00	$ 26,988,500.00	$ 28,046,500.00
	$ 21,701,500.00	$ 22,321,200.00	$ 23,537,000.00	$ 26,988,500.00	$ 28,046,500.00

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	2020-21 Adopted Budget	2021-22 Adopted Budget	2022-23 Adopted Budget	2023-24 Adopted Budget	2024-25 Proposed Budget
Recreation & Civic Activities Codes - 7000 & 8000	$ 26,500.00	$ 26,500.00	$ 21,500.00	$ 38,500.00	$ 38,500.00
	$ 26,500.00	$ 26,500.00	$ 21,500.00	$ 38,500.00	$ 38,500.00

Represents community and civic activities sponsored by the District.

Expenses - Instruction

<u>Code 2000 – Instruction</u> - 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	2020-21 Adopted Budget	2021-22 Adopted Budget	2022-23 Adopted Budget	2023-24 Adopted Budget	2024-25 Proposed Budget
Supervision Codes 2010, 2020, 2041, 2044, 2060 & 2070	$ 8,278,396.00	$ 8,271,796.00	$ 8,998,243.00	$ 9,838,613.00	$ 10,213,217.00
Instructional Codes - 2110 thru 2173	$ 65,592,193.00	$ 66,920,697.00	$ 70,111,467.00	$ 80,955,420.50	$ 85,236,638.00
Special Education Instruction Codes - 2250 thru -2280	$ 46,321,750.00	$ 45,547,716.00	$ 47,501,211.00	$ 51,468,950.00	$ 54,648,135.00
Instructional Departments, Co-Curricular & Support Codes - 2331 thru 2850	$ 11,936,766.00	$ 13,104,049.00	$ 15,400,368.00	$ 16,810,281.50	$ 17,506,487.00
Athletics Code - 2855	$ 2,015,750.00	$ 2,056,350.00	$ 2,269,550.00	$ 2,389,880.00	$ 2,526,803.00
	$ 134,144,855.00	$ 135,900,608.00	$ 144,280,839.00	$ 161,463,145.00	$ 170,131,280.00

Expenses - Undistributed

<u>Code 9000 – Undistributed</u> - 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	2020-21 Adopted Budget	2021-22 Adopted Budget	2022-23 Adopted Budget	2023-24 Adopted Budget	2024-25 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	$ 57,746,250.00	$ 58,784,050.00	$ 61,800,250.00	$ 67,019,977.00	$ 70,460,861.00
Principal, Interest and TAN Expenses Codes - 9711, 9715, 9731 & 9760	$ 4,147,475.00	$ 5,517,225.00	$ 4,357,500.00	$ 2,550,000.00	$ 1,830,000.00
Interfund Transfers Codes - 9901, 9950 & 9960	$ 620,000.00	$ 1,395,000.00	$ 1,620,009.00	$ 2,620,000.00	$ 6,650,000.00
	$ 62,513,725.00	$ 65,696,275.00	$ 67,777,759.00	$ 72,189,977.00	$ 78,940,861.00

24-25 Propositions

Proposition #2: Capital Reserve in the amount of $10,000,000

Shall the Board of Education of the William Floyd Union Free School District be authorized to establish a new capital reserve fund pursuant to Section 3651 of the Education Law of the State of New York, to be known as the “2024 Capital Reserve Fund” to pay costs of masonry upgrades, 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/construction of interior and exterior instructional and/or athletic spaces, abatement of hazardous materials and/or the purchase of furnishings/equipment in an amount of up to $10 million dollars (plus interest earned thereon), having a probable term of ten (10) years and be authorized to raise $10 million dollars to fund such capital reserve fund in the current (2023-24) or future years through various sources including, but not limited to, (i) amounts from budgetary appropriates; and/or (ii) unappropriated fund balance made available by the Board of Education; and/or (iii) authorized transfers from other available reserves in accordance with existing law; and/or (iv) New York state aid received and made available by the Board of Education?

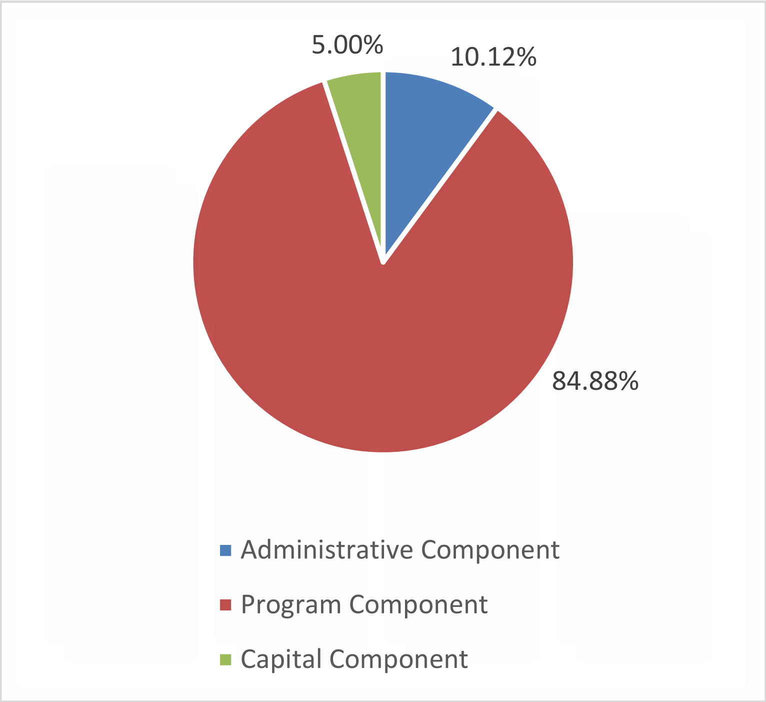
Proposition #3: Repair Reserve in the amount of $6,000,000

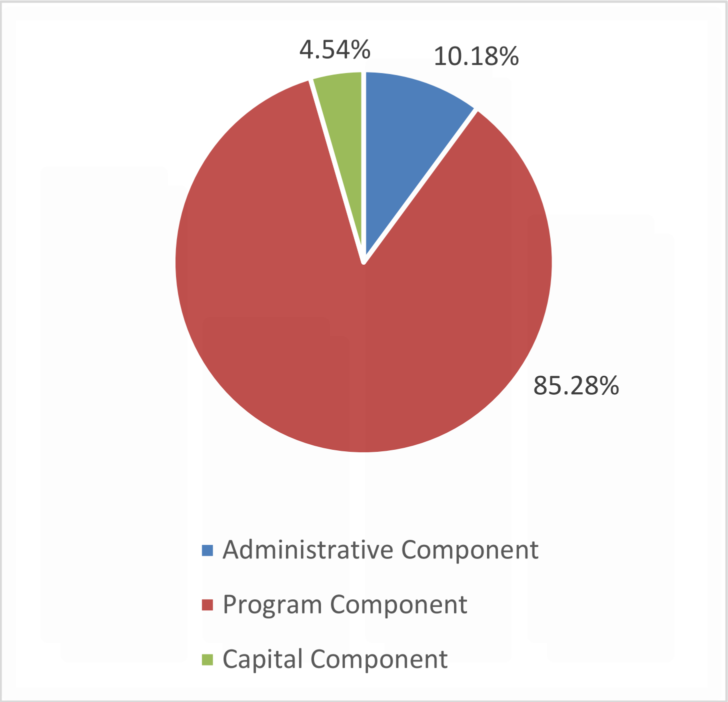
Shall the Board of Education of the William Floyd Union Free School District be authorized to establish a new Repair Reserve fund pursuant to Section 6-d of the General Municipal Law, to be known as the “2024 Repair Reserve Fund” for the purposes of paying for repairs to capital improvements or equipment of a type that does not recur annually or at shorter intervals, in an amount up to $6 million dollars (plus interest earned thereon), having a probable term of ten (10) years, to be funded with current (2023-24) or future years budgetary appropriations or other revenues not required by law to be paid into other funds or accounts?

Proposed Budget

Current Budget	$292,518,144
Rollover Budget	$299,088,807
Retirement Savings	$ (469,104)
Adjusted Rollover	$298,619,703
Proposed Adds	$ 12,240,986
Total Proposed Budget	$310,860,689

Three-Part Budget





Adopted Budget
$ 29,594,035
$ 248,291,509
$ 14,632,600
$292,518,144

2024-25 Proposed Budget
$ 31,640,665
$ 265,113,924
$ 14,106,100
$310,860,689

Contingent Budget

If the proposed budget is not approved:

1. The district may resubmit the original budget or submit a revised budget to the voters on the third Tuesday in June

Or

2. Adopt a contingency budget that levies a tax no greater than that of the prior year (0% increase in tax levy)

If the resubmitted/revised budget is not approved, the BOE must adopt a budget with no increase in tax levy over the previous year (no exemptions, exclusions or growth factors).

- ❑ Must adhere to the contingent budget administrative cap
- ❑ All non-contingent items of expenditures must be removed

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 – April 16, 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 -