William Floyd School District

Our rich history builds a promising future!

BUDGET ADOPTION MEETING #4

April 22, 2025

HIGH SCHOOL LIBRARY

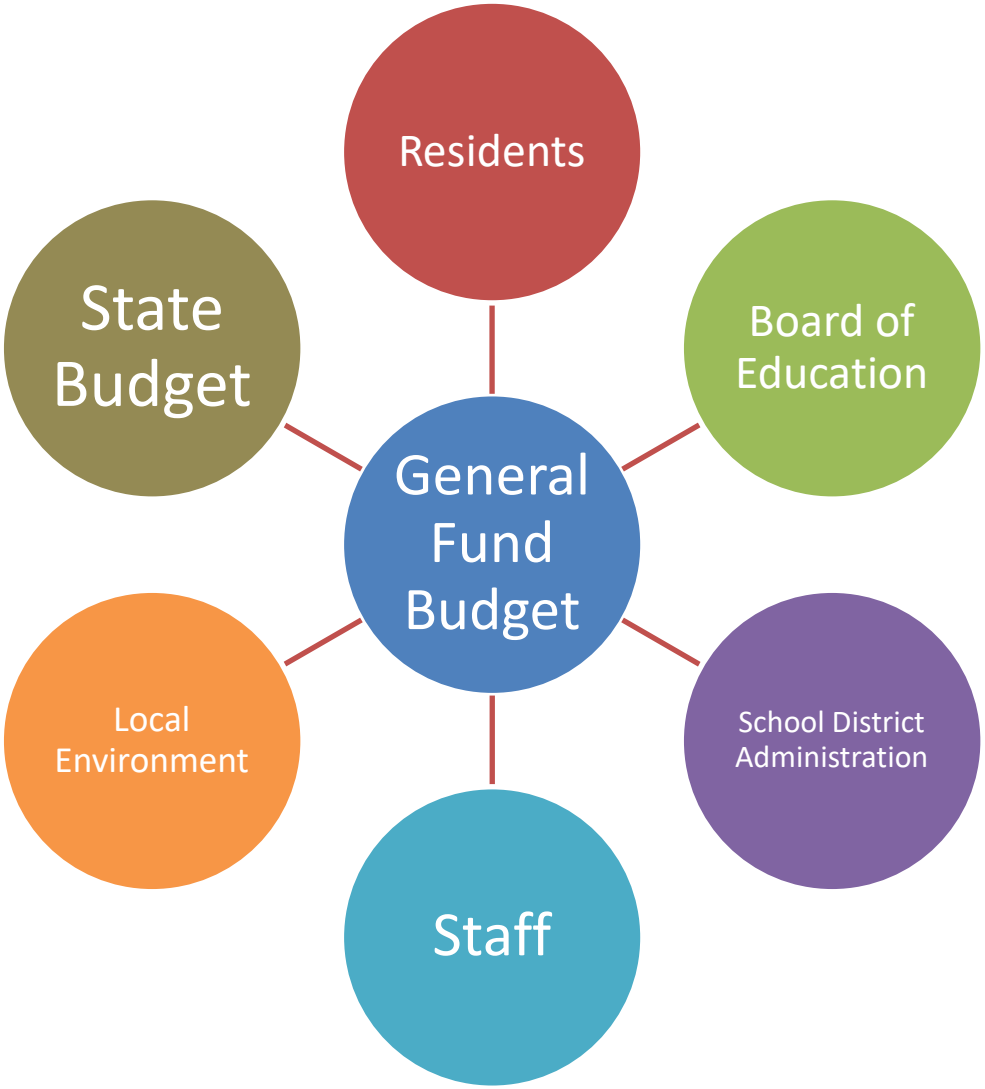
6:30 PM – 7:00 PM

Overview

- Budget Advisory
- Budget Goals
- Operational Funds – General Fund
- Revenues
- Expense Codes
- Rollover Budget
- Proposed Adds
- Total 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

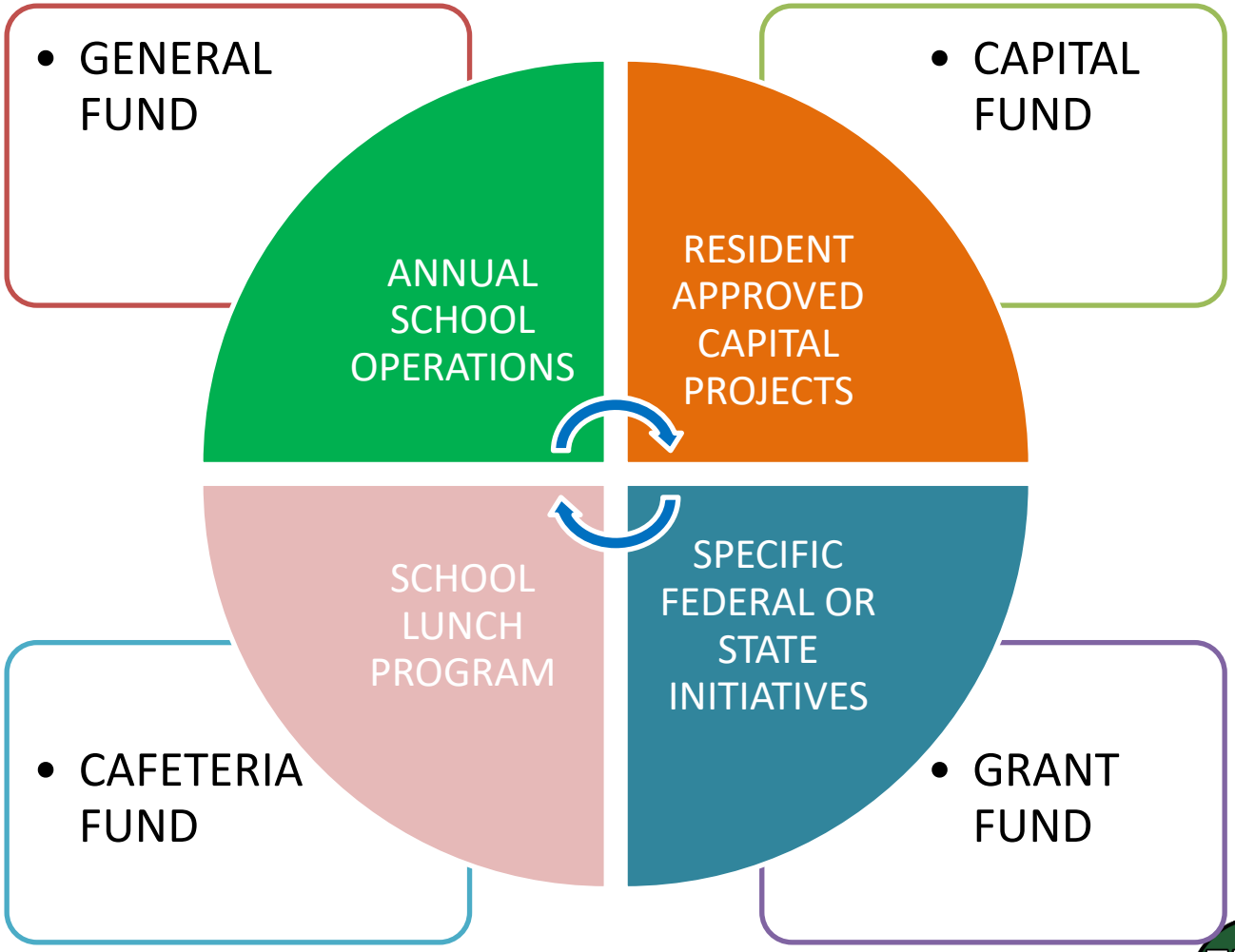
Long-Term

- Graduation
- College – Career
- New Programs
- Competitive

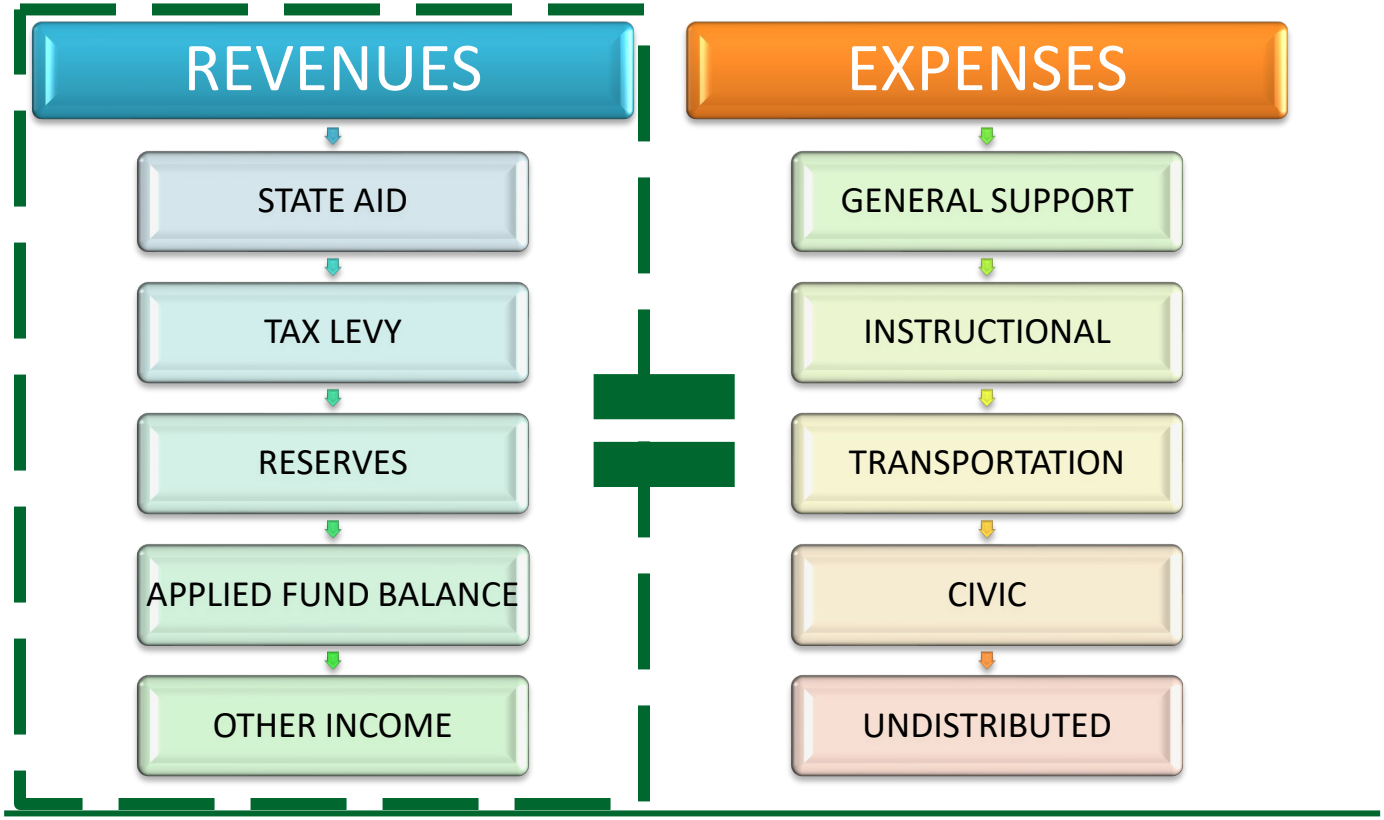
MAINTAINING LOCAL OPPORTUNITY AND CONTROL:
OUR COMMUNITY DESERVES IT!

Operational Funds

- Fund Accounting – “Buckets”



General Fund



- GOAL -
LONG-TERM FISCAL STABILITY

Governor's Executive Proposal

	2024-25	2025-26	
	Projected	PROPOSED	$ ^
Foundation Aid	$ 180,838,239.00	$ 190,375,127.00	$ 9,536,888.00
BOCES	$ 4,066,195.00	$ 4,014,462.00	$ (51,733.00)
High Cost Excess Cost	$ 6,226,679.00	$ 5,957,957.00	$ (268,722.00)
Private Excess Cost	$ 1,723,588.00	$ 1,722,560.00	$ (1,028.00)
Hardware & Technology	$ 174,719.00	$ 174,475.00	$ (244.00)
Software, Library, Textbook	$ 767,834.00	$ 776,417.00	$ 8,583.00
Transportation, Incl Summer	$ 18,711,450.00	$ 21,575,218.00	$ 2,863,768.00
Building Aid	$ 7,426,405.00	$ 1,946,057.00	$ (5,480,348.00)
High Tax Aid	$ 3,752,477.00	$ 3,752,477.00	$ -
	$ 223,687,586.00	$ 230,294,750.00	$ 6,607,164.00
			2.95%

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

Governor has changed the Foundation Aid formula again which reduced WFSD Aid for the 25-26 School Year *

Proposed
not FINAL

Governor's Executive Proposal – Adjusted

	2024-25	2025-26			
	Projected	PROPOSED	$ ^		
Foundation Aid	$ 180,838,239.00	$ 190,375,127.00	$ 9,536,888.00		
BOCES	$ 4,066,195.00	$ 4,014,462.00	$ (51,733.00)		
High Cost Excess Cost	$ 6,226,679.00	$ 5,957,957.00	$ (268,722.00)		
Private Excess Cost	$ 1,723,588.00	$ 1,722,560.00	$ (1,028.00)		
Hardware & Technology	$ 174,719.00	$ 174,475.00	$ (244.00)		
Software, Library, Textbook	$ 767,834.00	$ 776,417.00	$ 8,583.00		
Transportation, Incl Summer	$ 18,711,450.00	$ 18,750,000.00	$ 38,550.00	$ (2,825,218.00)	Adjustment *
Building Aid	$ 7,426,405.00	$ 4,950,000.00	$ (2,476,405.00)		
High Tax Aid	$ 3,752,477.00	$ 3,752,477.00	$ -		
	$ 223,687,586.00	$ 230,473,475.00	$ 6,785,889.00	3.03%	

Transportation Aid is paid the year after the expense is made, so the proposed aid is based on updated estimated 24-25 expenses. *

Building Aid expires after 15 years. FCR were completed and new building aid was initiated for the 25-26 school year.

Proposed
not FINAL

NYS Budget

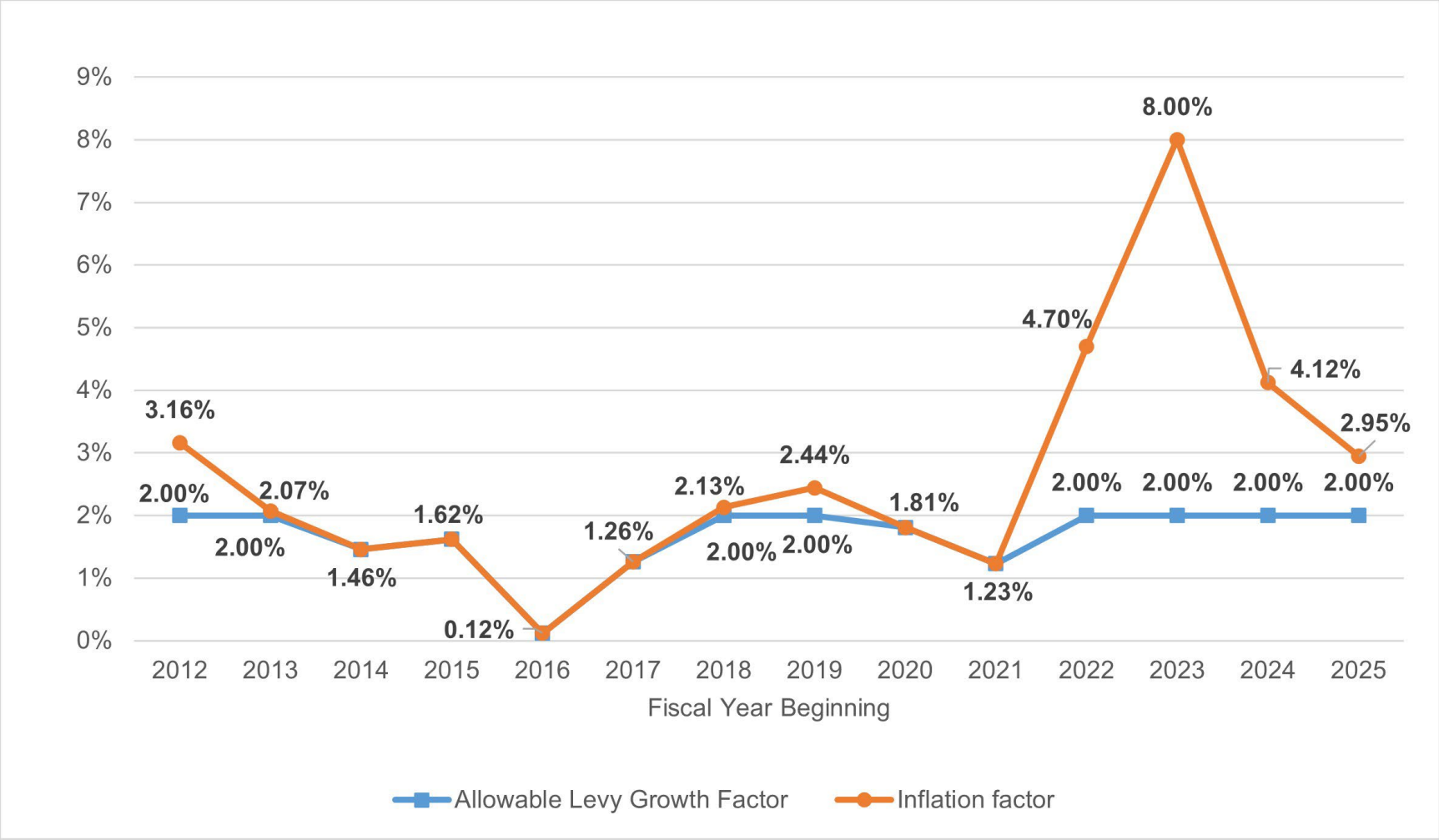
1. NYS has not approved a 2025-26 budget – impacting every school district in NYS (731).

2. We are using the information that we have available to “Adopt” the WFSD 25-26 General Fund Budget.

3. Once the 2025-26 NYS budget is approved, we may have to adjust our expenses or revenues.

4. The total budget being “Adopted” tonight, will be the same amount presented to the residents for vote on May 20, 2025.

CPI – Component of Tax Cap Formula

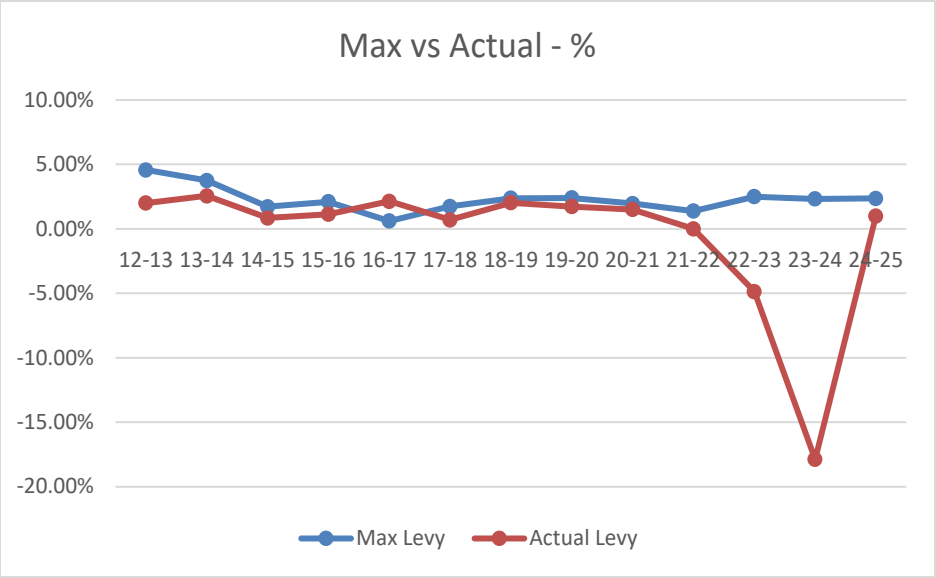


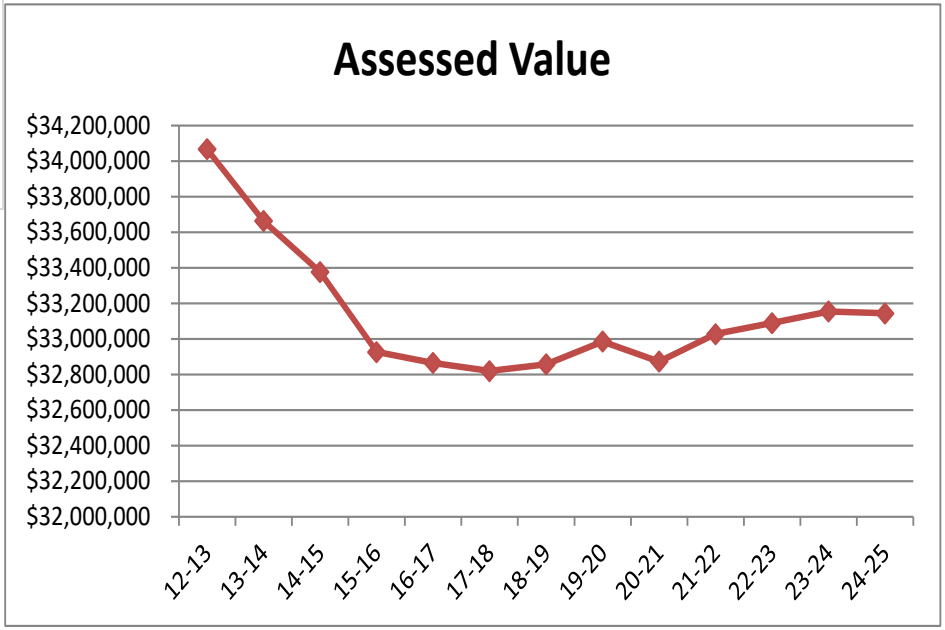
Tax Levy Formula – Maximum Allowable

Maximum Tax Levy -		25-26	
Prior Year Tax Levy		$ 81,185,000	
Reserve Amount for any Excess Levy	-		
	=	$ 81,185,000	
Tax Base Growth Factor	X	100.17%	From ORPS
	=	$ 81,323,015	
Prior Year PILOT	+	$ 21,569	
	=	$ 81,344,584	
Prior Year Exclusions (not TRS/ERS)			
a. BOCES Capital Exclusion	-	$ -	
b.	-	$ -	
Adjusted Prior Year Levy	=	$ 81,344,584	
Allowable Growth Factor	X	2.00%	FROM OSC
	=	$ 82,971,475	
PILOTS for coming year	-	$ 31,604	
	=	$ 82,939,871	
Available Carryover	+	$ 1,257,296	
TAX LEVY LIMIT	=	$ 84,197,167	
Coming School Year Exclusions			
a. BOCES Capital Exclusion	+	$ -	
b. ERS Exclusion	+	$ -	
c.	+	$ -	
d.	+	$ -	
MAXIMUM ALLOWABLE LEVY	=	$ 84,197,167	
Tax Levy % Increase		3.71%	
Potential New Revenue		$ 3,012,167	
		$ 84,197,167	

Maximum Allowable with a Simple Majority

WFSD Tax Levy History





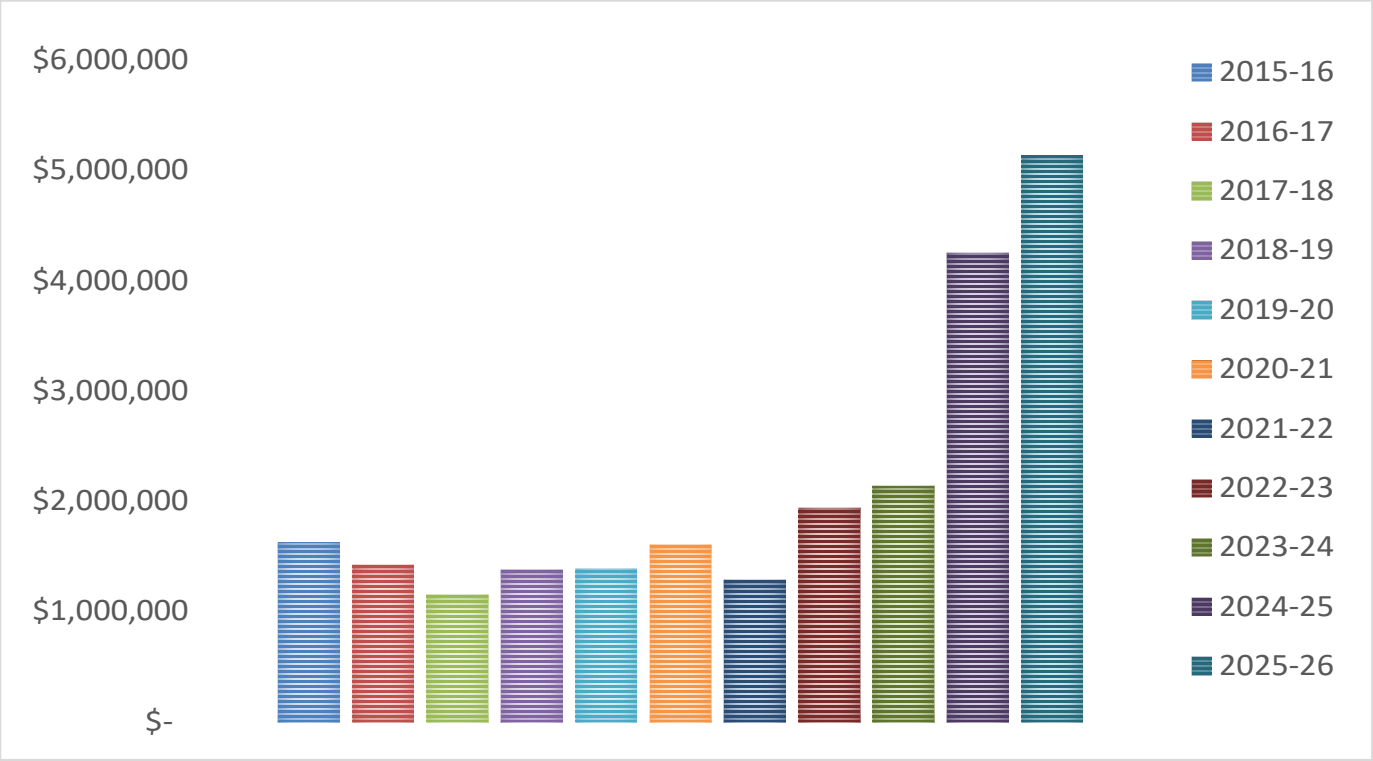
2024-25 – Maximum allowable levy: 4.27%
2024-25 – Actual levy: **.99% (3.28% below maximum)**

2023-24 – Maximum allowable levy: 3.96%
2023-24 – Actual levy: **– 17.88% (negative 17.88%)**

2022-23 – Maximum allowable levy: 4.04%
2022-23 – Actual levy: **– 4.86 (negative 4.86)**

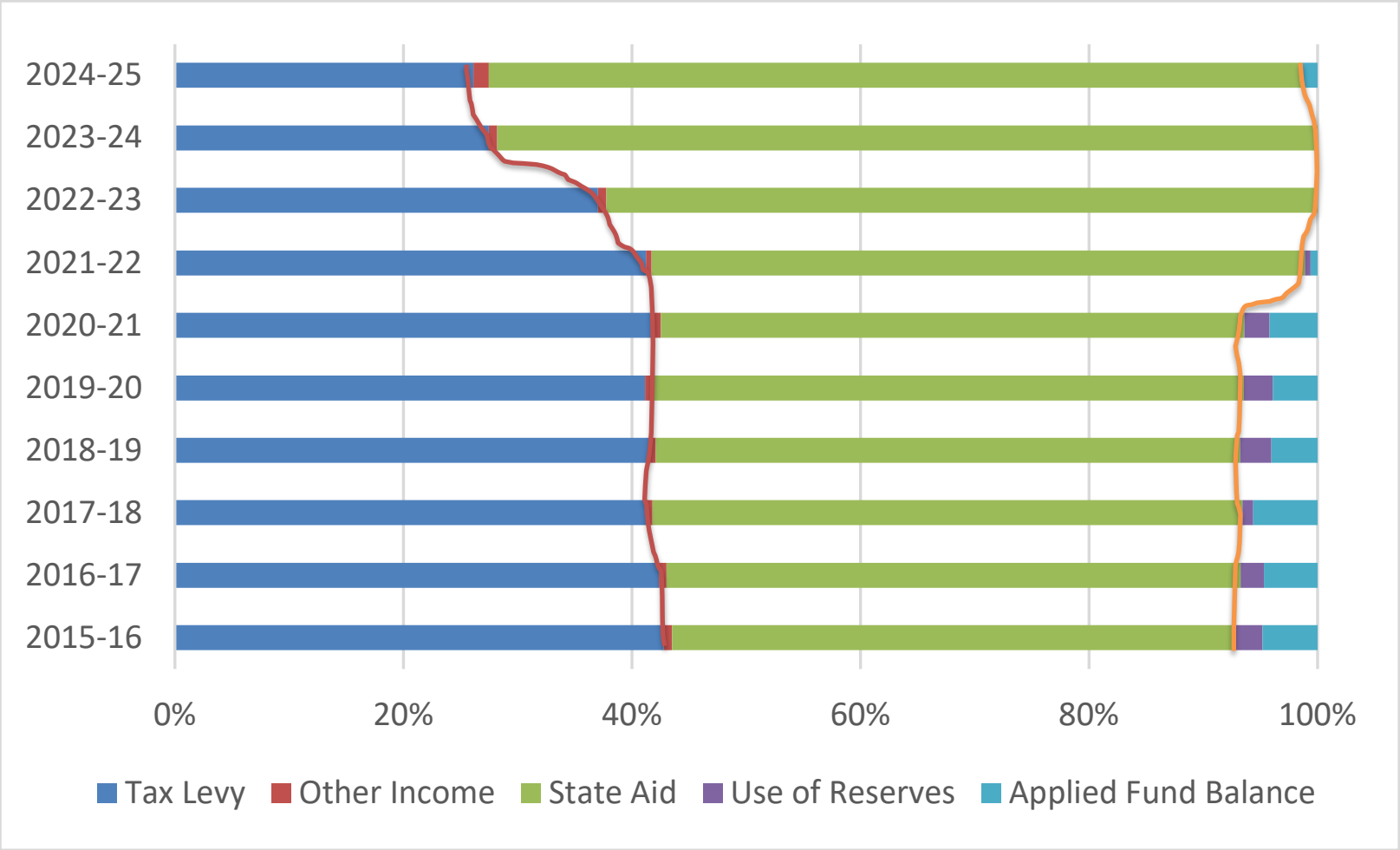
2021-22 – Maximum allowable levy: 2.91%
2021-22 – Actual levy: **0% (zero percent)**

Other Income



Increase to 24-25 was due to Library Bond "flow-through" (which continues) and the projected increase for 25-26 is due to anticipated interest income.

Revenue 2015-16 through 2024-25



As State Aid increased - Tax Levy Decreased!!

Rollover Budget

Definition:

What will it cost to do everything that we are currently doing in the 2024-25 school year, in the 2025-26 school year.

- This includes all programs, classes, staff and student opportunities that currently exist.

24-25 Approved Budget	$	310,860,689.00
25-26 Rollover Budget	$	317,357,665.00
Retirement Savings	$	(913,793.60)
25-26 Adjusted Rollover	$	316,443,871.40

Proposed Adds

Technology

Increased subscription costs - cameras/chromebook repairs	$ 75,000
BOCES Increase for Tech Staff throughout district	$ 70,000
ParentSquare	$ 75,000
Security and bathroom kiosks at the secondary level	$ 18,000
Subscription increases BrainPop and Flocabulary	$ 30,000
Subscription increases GoGuaridan -Promethean panels FE	$ 75,000
Subscription increases for Microsoft and Google licenses	$ 50,000

Federal Grants

619 Grant - Move to GF	$ 30,000.00
611 Grant - Move to GF	$ 405,000.00
Title 1 - Move to GF	$ 65,000.00

Secondary

Software - Inner Orbit, Delta Math, IXL	$ 45,000
Hospital Instruction	$ 100,000
Avant Stamp 4 - Checkpoint B Exams (BOCES - Herkimer)	$ 13,000
Dual Enrollment Program Pilot - SCCC	$ 150,000
Early College Program - SCCC	$ 50,000
CTE Stipend	$ 9,432

Proposed Adds

Elementary	
PROPOSAL Summer School/Kindergarten Screening	$ 58,579
PROPOSAL Northwell Mental Health Partnership	$ 116,842

Transportation	
New Small Buses	$ 1,650,000

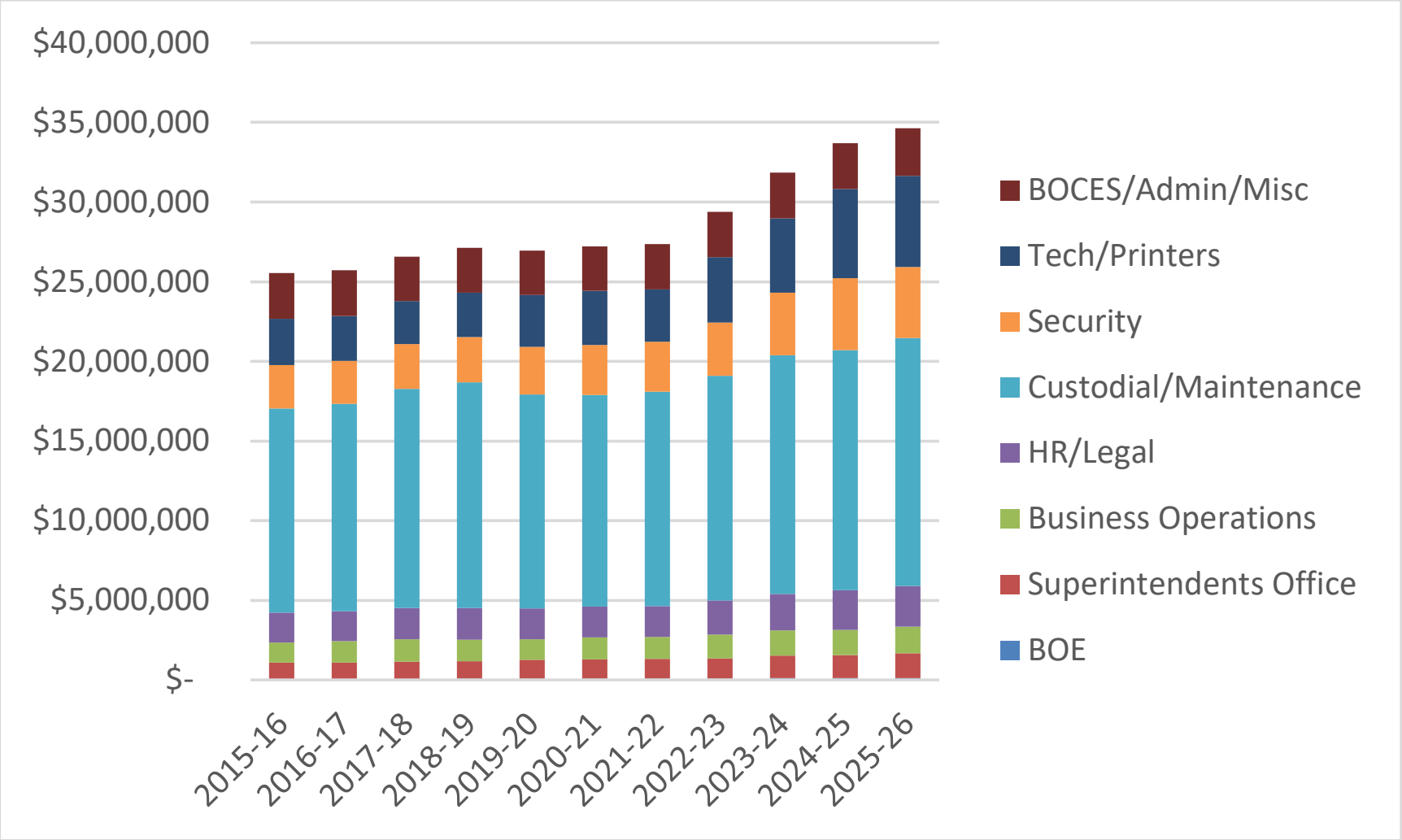
Special Education	
504	$ 250,000
Physical Therapy	$ 100,000
Tution Public School	$ 250,000
Private Placed Tuition	$ 1,100,000
ES Boces Tuition	$ 2,700,000
ES BOCES Related Service	$ 1,900,000
Health Contracts	$ 150,000

Technology	**$ 393,000**
Federal Grants	**$ 500,000.00**
Secondary	**$ 367,432**
Elementary	**$ 175,421**
Transportation	**$ 1,650,000**
Special Education	**$ 6,450,000**
Total Adds:	**$ 9,535,853**

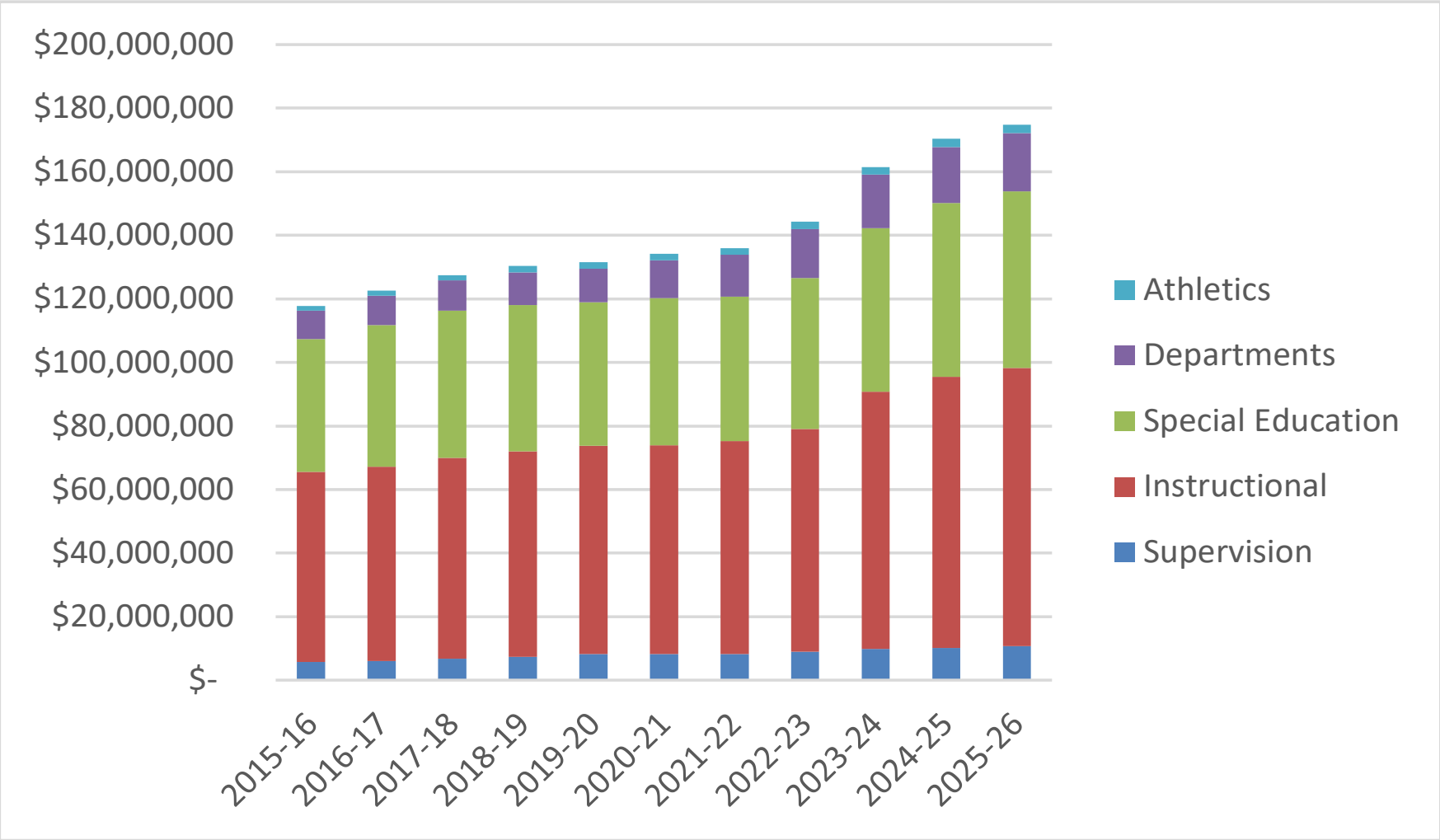
General Fund Expenses

EXPENSE	DESCRIPTION
1000 – General Support	BOE, Budget Vote, Central Administration, Facilities, Utilities & Insurance
2000 - Instruction	General Education, Special Education, Extracurricular Clubs, Sports & Intramurals
5000 - Transportation	All buses needed for school, clubs, sports and homeless – over 200 buses and monitors
7000 - Recreation	Equipment and supplies for recreation
9000 - Undistributed	All other costs incurred for district operations, FICA, MEDI, TRS, ERS, WC, UE, Bonds Interest and transfer other

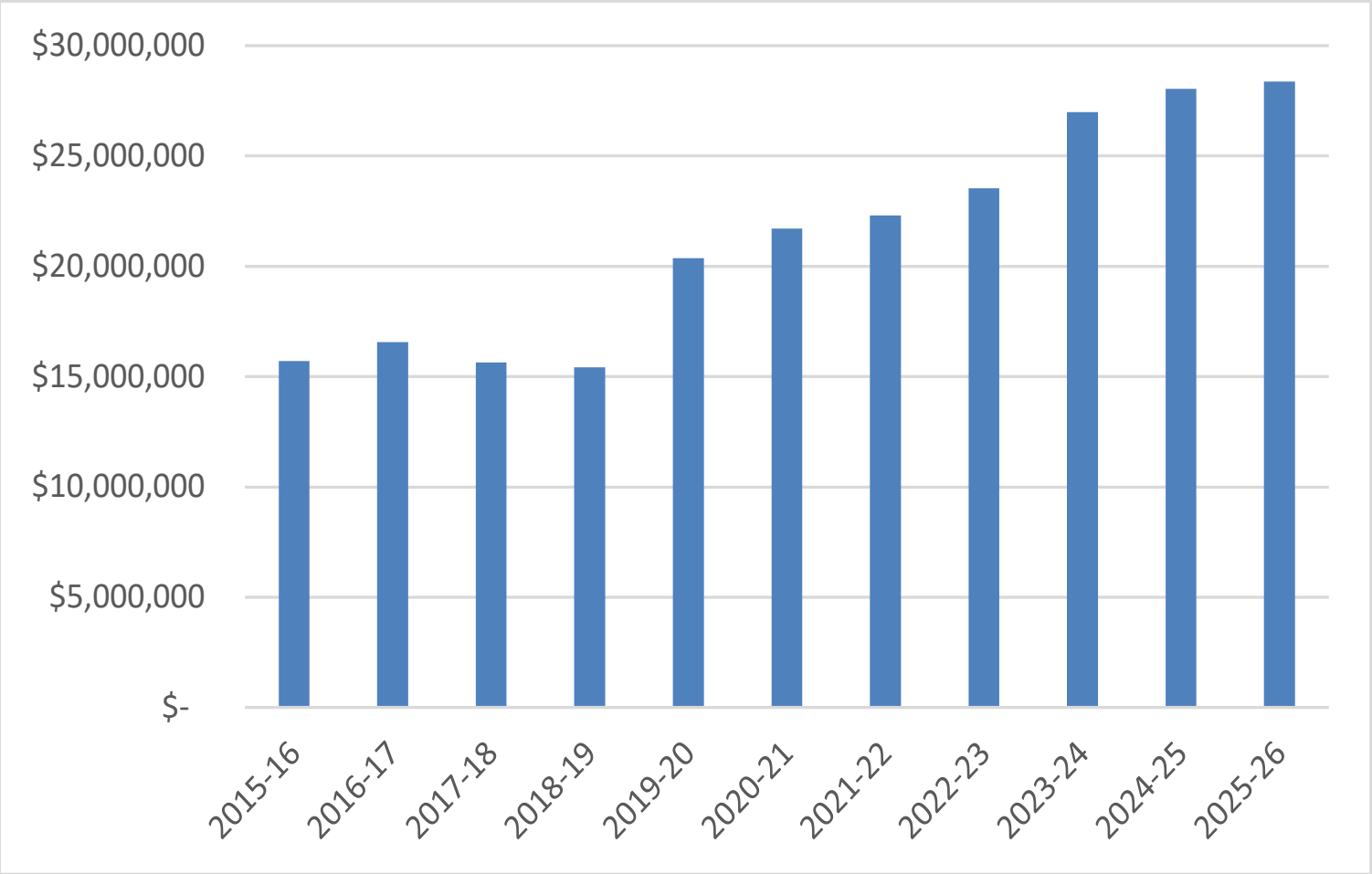
1000 – General Support



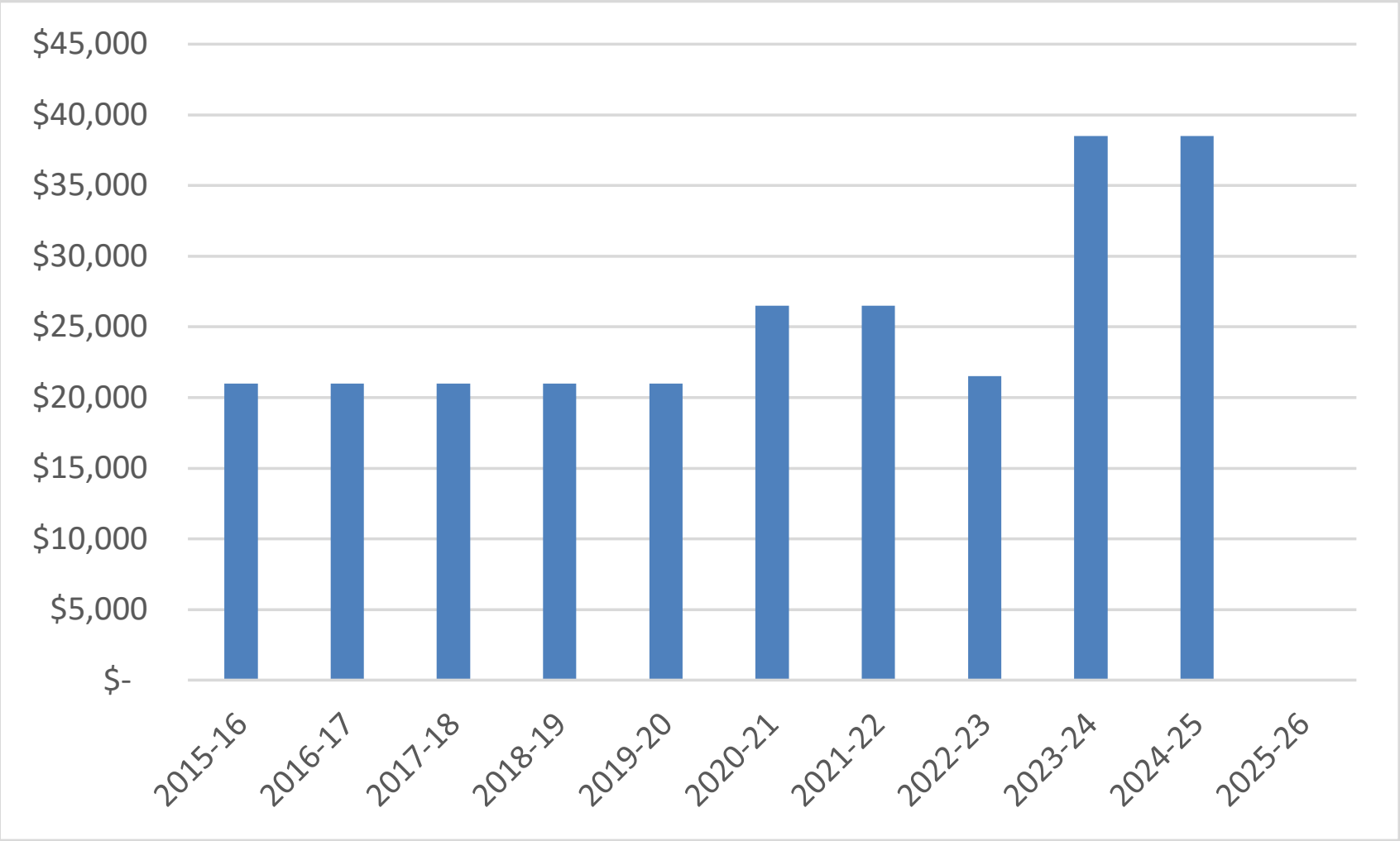
2000 – Instruction



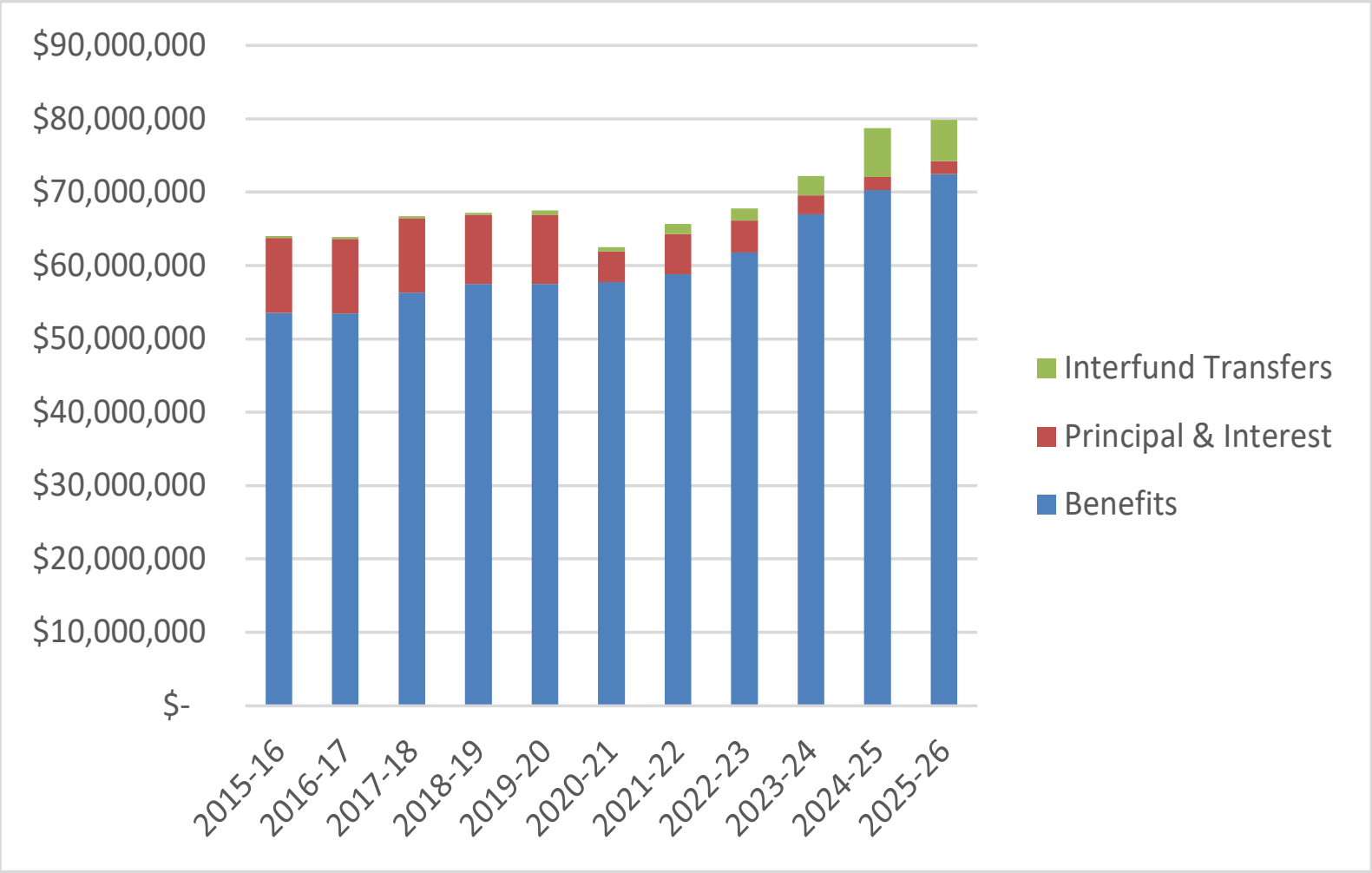
5000 – Transportation



7000 – Recreation



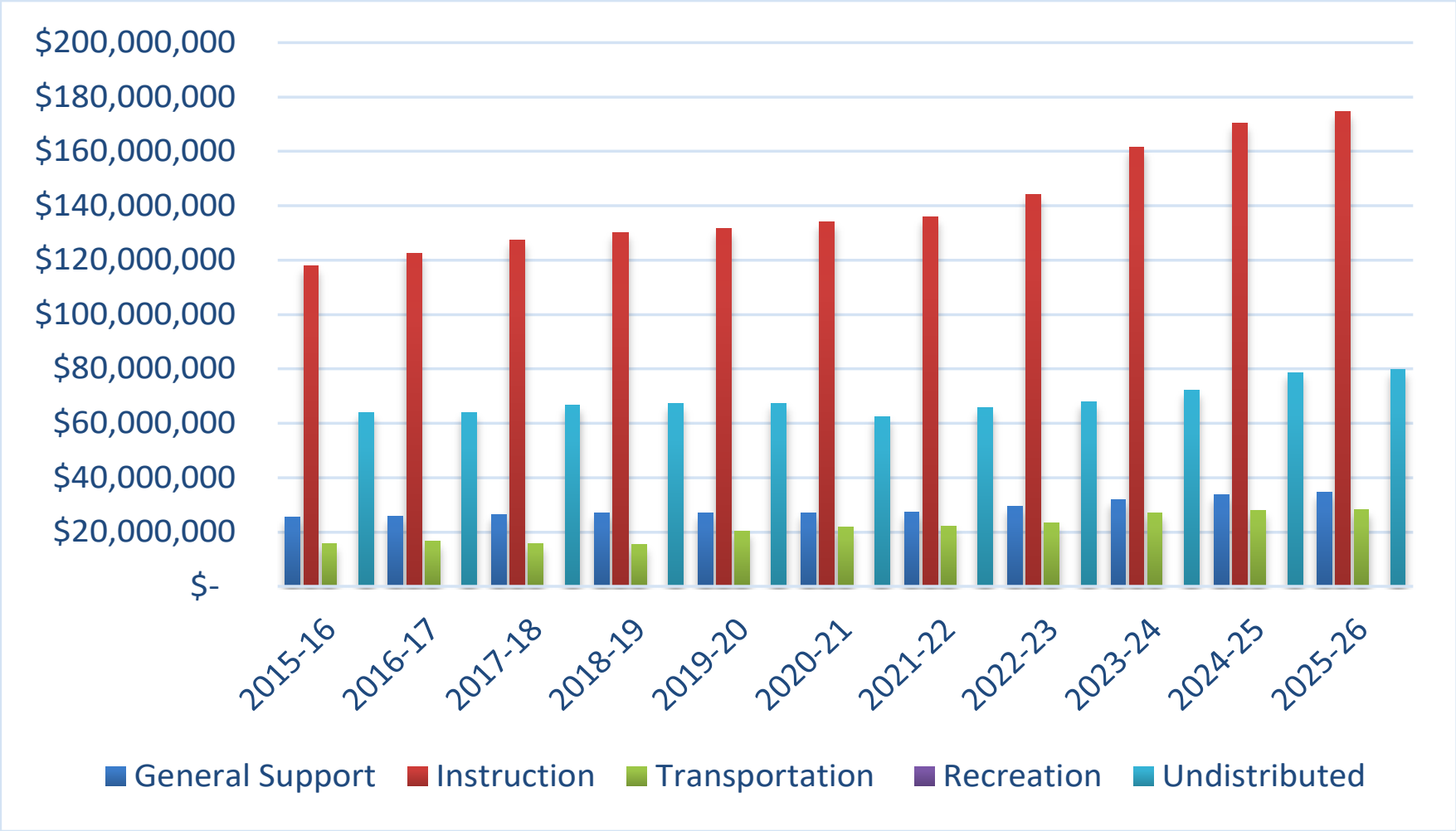
9000 – Undistributed



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.

General Fund Expenses

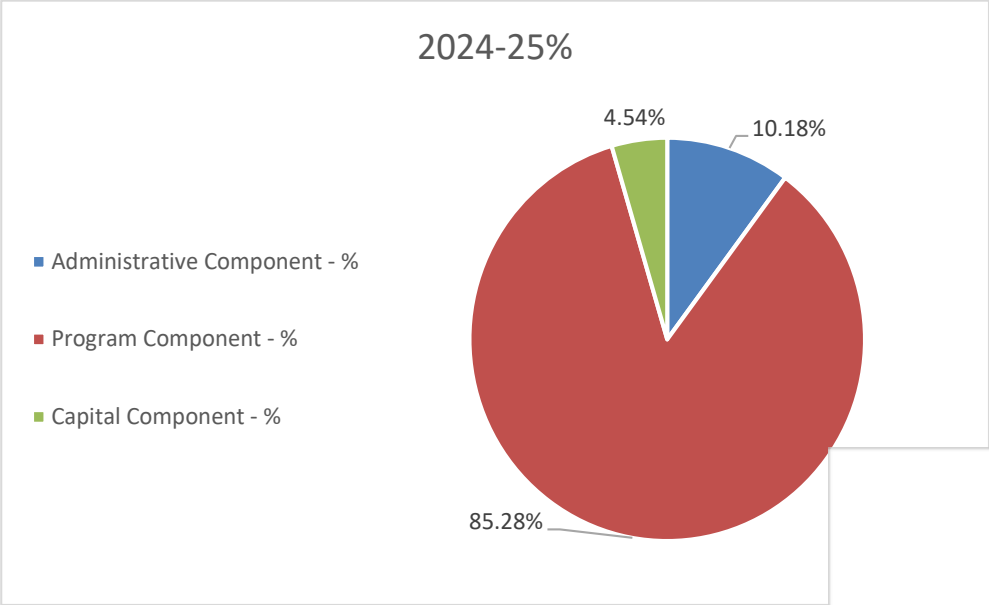


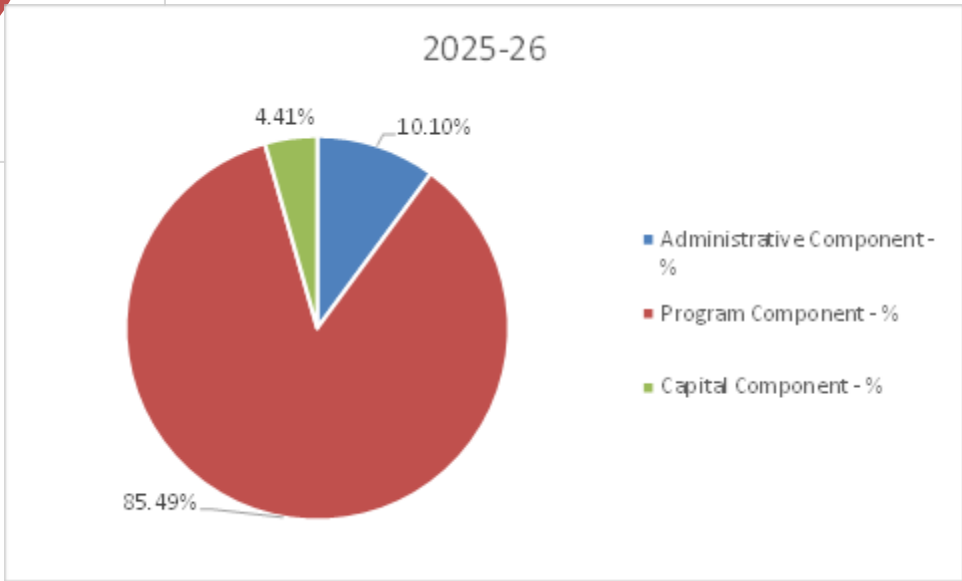
25-26 Proposition

Proposition No. 2

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 "2025 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 $5 million dollars (plus interest earned thereon), having a probable term of ten (10) years, to be funded with current or future years budgetary appropriations or other revenues not required by law to be paid into other funds or accounts?

Three-Part Budget





Proposed Budget

24-25 Approved Budget	$ 310,860,689.00
25-26 Rollover Budget	$ 317,357,665.00
Retirement Savings	$ (913,793.60)
25-26 Adjusted Rollover	$ 316,443,871.40
25-26 Proposed Adds	$ 9,535,853.00
Proposed 25-26 Budget	**$ 325,979,724.40**

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

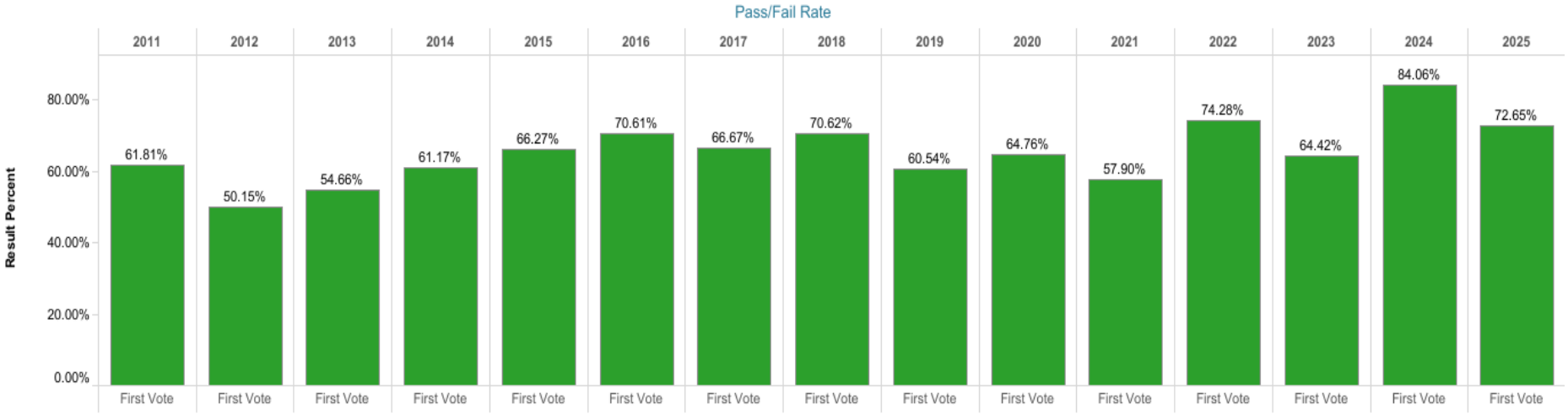
Or

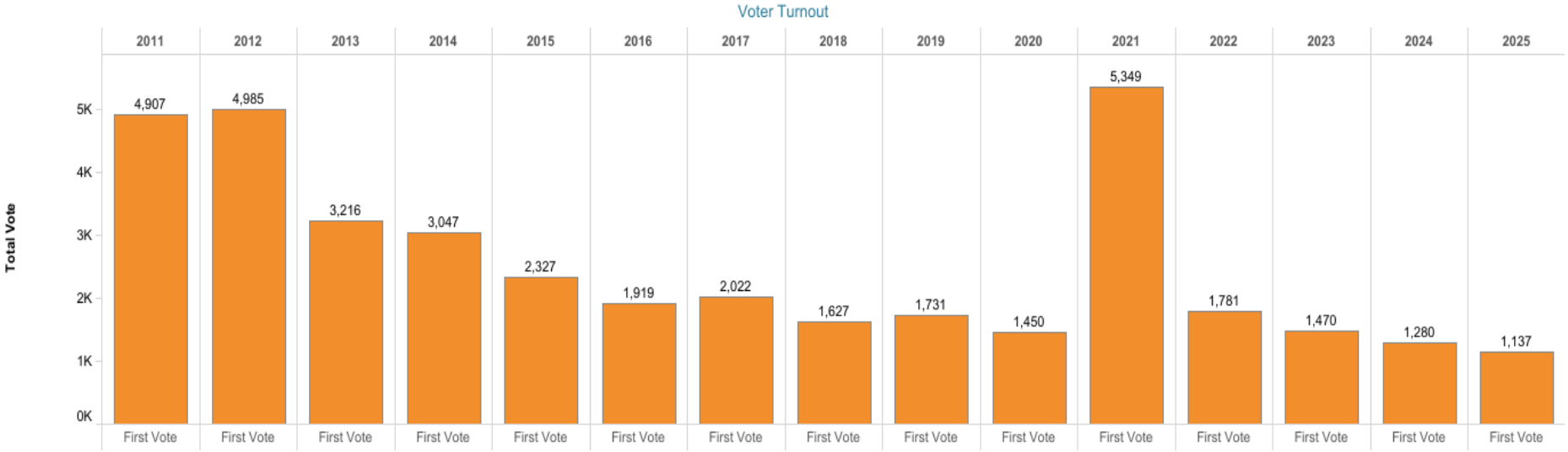
2. Adopt a contingency budget that levies a tax no greater than that of the prior year (0% increase in tax levy)

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 – 34,000 Registered





Thank You

- ~~Budget Advisory Meeting # 1 – February 11, 2025 6:30pm – 7:00pm~~
- ~~Budget Advisory Meeting # 2 – March 4, 2025 6:30pm – 7:00pm~~
- ~~Budget Advisory Meeting # 3 – March 18, 2025 6:30pm – 7:00pm~~
- ~~Budget Adoption April 22, 2025 – 6:30pm – 7:00pm~~
- Annual Budget Hearing May 13, 2025 – 6:30pm - 7:00pm

Please email any questions to Budget@wfsd.k12.ny.us
Or call 631-874-1684

BUDGET VOTE & ELECTION IS MAY 20, 2025
7:00 AM – 9:00 PM
East Lobby of the High School

-Please Get Home Safely -