



William Floyd School District

Our rich history builds a promising future!



BUDGET ADVISORY MEETING #1

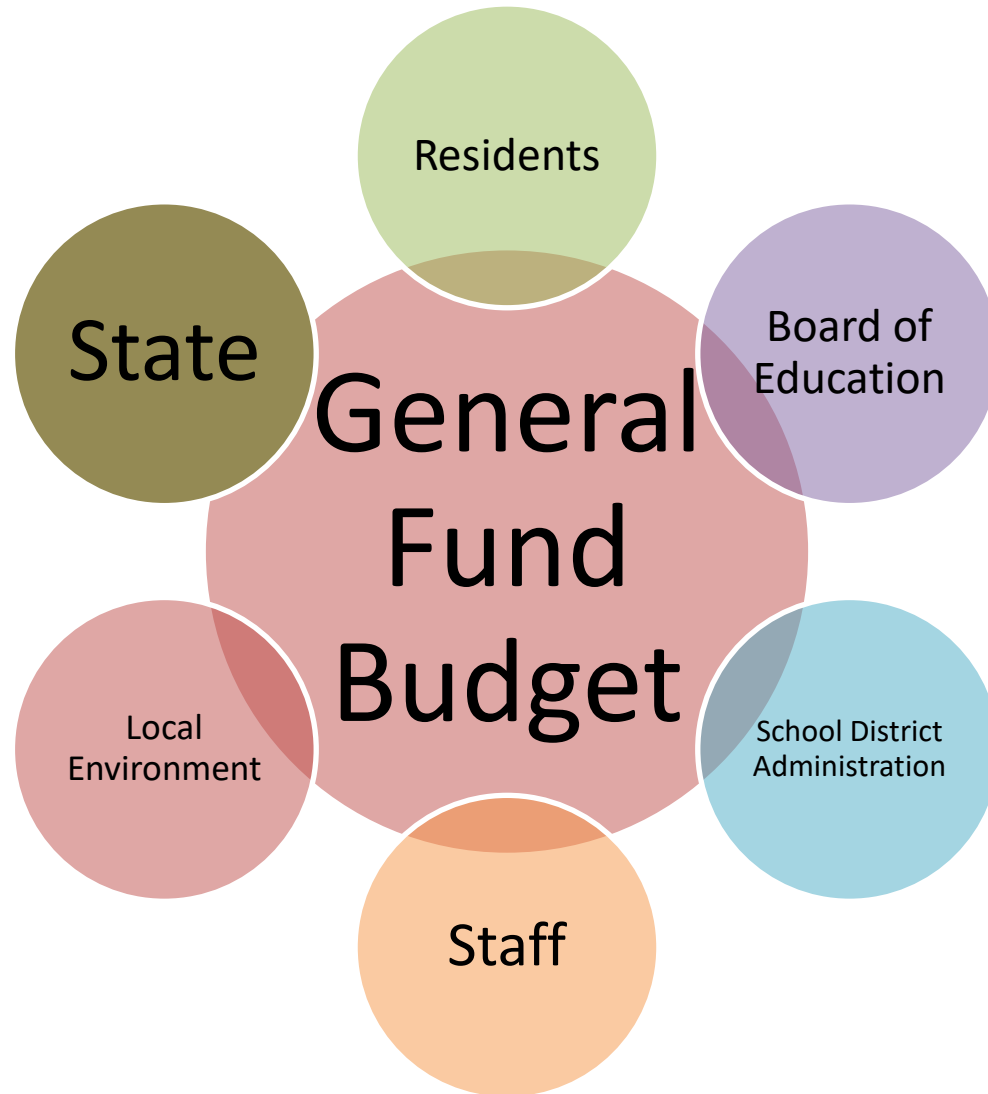
February 10, 2026

HIGH SCHOOL LIBRARY

6:30 PM – 7:00 PM

Budget Advisory

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



Goals of Budget Advisory



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!**

William Floyd's Fiscal Stress - OSC

Name: William Floyd Union Free School District
MuniCode: 470609603200
County: Suffolk

Fiscal Year End: 30-Jun
Year Last Filed: 2024

Enter data here and scroll down to see the projected fiscal stress scores.

Fiscal Stress Financial Indicator Data Inputs				Data			Projection	
Financial Indicators	Components	Account Code(s)	Fund(s)	2022	2023	2024	Current Fiscal Year	Next Fiscal Year
1	Unassigned Fund	916 & 917	General Fund	10,600,906	14,367,676	11,816,865	2025	2026
2	Total Fund Balance	8029		69,651,456	75,870,483	108,960,319		
1, 2, 3, 5	Gross Expenditures			249,647,209	269,423,587	265,783,879		
5	Monthly Expenditures (Gross Expenditures ÷ 12)			20,803,934	22,451,966	22,148,657		
3	Gross Revenues			259,672,102	280,837,606	301,878,269		
4	Cash and Investments	200-223, 450 & 451		34,737,785	34,953,679	41,388,885		
5		200, 201, 450 & 451	All Funds	34,737,785	34,953,679	41,388,985		
4	Current Liabilities	600-626, 631-668		21,586,028	17,813,034	23,036,955		
6	Short-Term Cash-Flow Debt	Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes Only		0	0	0		

		Public Scores			Projected Scores (Based on Data Elements Above)	
Financial Indicators	Fiscal Stress Financial Indicators	2022	2023	2024	2025	2026
1	Unassigned Fund Balance as a Percentage (%) of Gross Expenditures	0	0	0		
2	Total Fund Balance as a Percentage (%) of Gross Expenditures	0	0	0		
3	Operating Deficits	0	0	0		
4	Cash Ratio - Cash and Investments as a Percentage (%) of Current Liabilities	0	0	0		
5	Cash as a Percentage (%) of Monthly Gross Expenditures	0	0	0		
6	% Change in Short-Term Cash-Flow Debt Issuance	0	0	0		

Total Points*	0.0	0.0	0.0	0.0	0.0
Score Classification	No Designation	No Designation	No Designation	No Designation	No Designation

Revenue and Expenditure Definitions

Gross Revenues = Revenues and Other Sources (Transfer Activity)

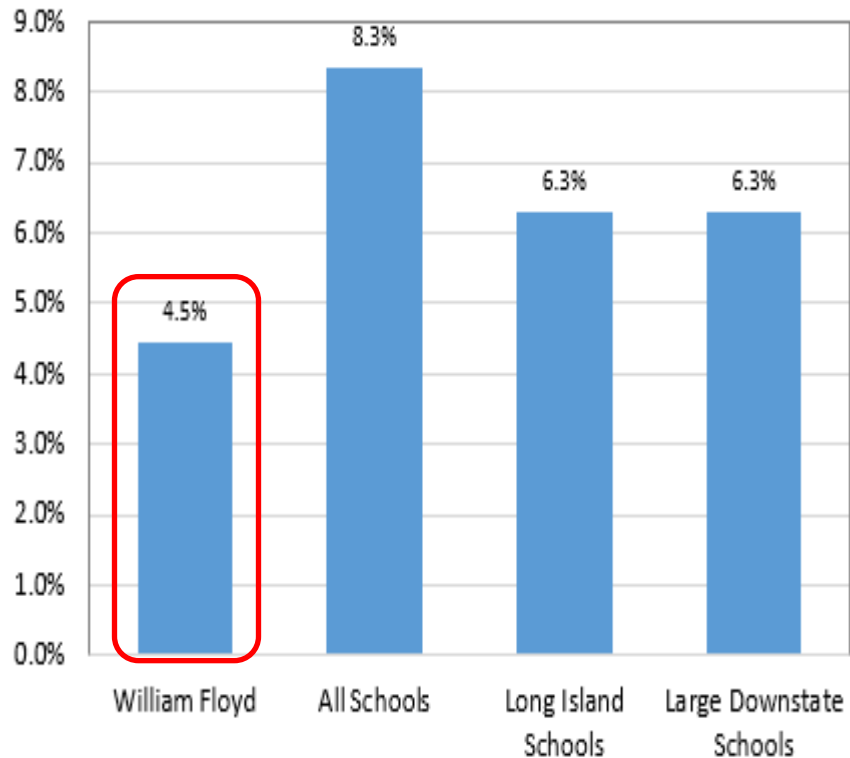
Gross Expenditures = Expenditures and Other Uses (Transfer Activity) - 9950.9 (Transfers to Capital Projects Fund)

Classification	Point Range (Out of 100 total pts)
Significant	65 - 100
Moderate	45 - 64.9
Susceptible	25 - 44.9
No Designation	0 - 24.9

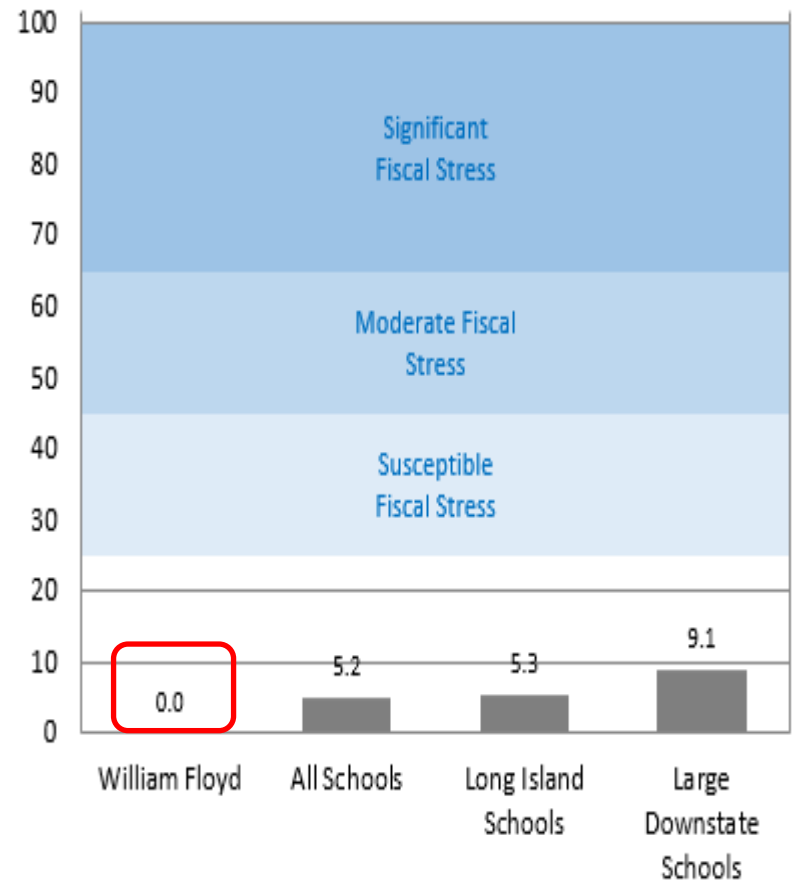


William Floyd's Fiscal Stress - OSC

Unassigned FB as a % of Gross Expenditures
(General Fund)



Fiscal Stress Score



William Floyd's Environmental Stress - OSC

Name: William Floyd Union Free School District

MuniCode: 470609603200

County: Suffolk

Fiscal Year End: 30-Jun

Year Last Filed: 2024

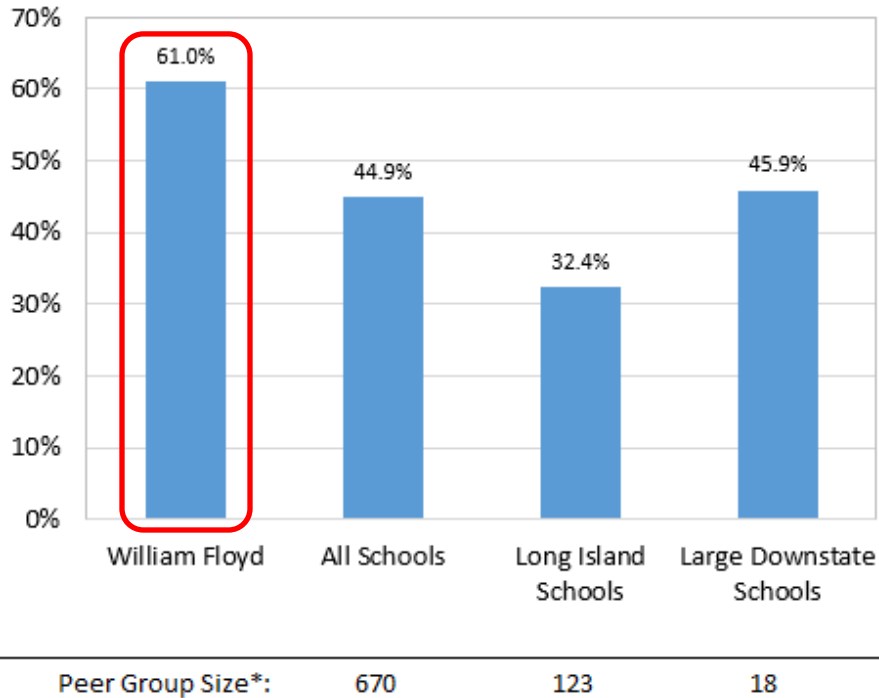
Fiscal Stress Environmental Indicators		Value		Score	
		2023	2024	2023	2024
1	Percentage of Economically Disadvantaged Students	58%	61%	8.33	8.33
2	Student to Teacher Ratio	12.92	12.89	5	5
3	Turnover Rate of All Teachers	9%	9%	0	0
4	Percent Change in Property Value	5.21%	8.91%	0	0
5	Budget Vote Approval Percent	84.06%	72.65%	0	0
6	Percent of English Language Learners	8%	10%	10	15
Total Points*				23.3	28.3
Score Classification				No Designation	No Designation

Environmental Stress Classification	Point Range (Out of 100 total pts)
Significant	60 - 100
Moderate	45 - 59.9
Susceptible	30 - 44.9
No Designation	0 - 29.9

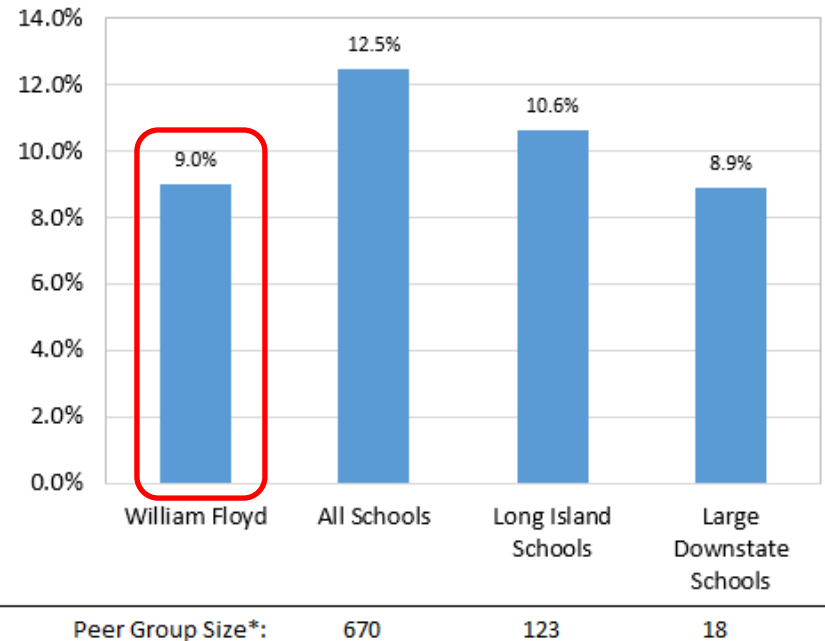
**Indicator points are rounded to two decimal places. Total points are rounded to one decimal place.*

William Floyd's Environmental Stress - OSC

Economically Disadvantaged Students



Turnover Rate of All Teachers



Operational Funds - Buckets



General Fund –
Resident Approved Annual Budget



~~Capital Fund –
Resident Approved Projects~~

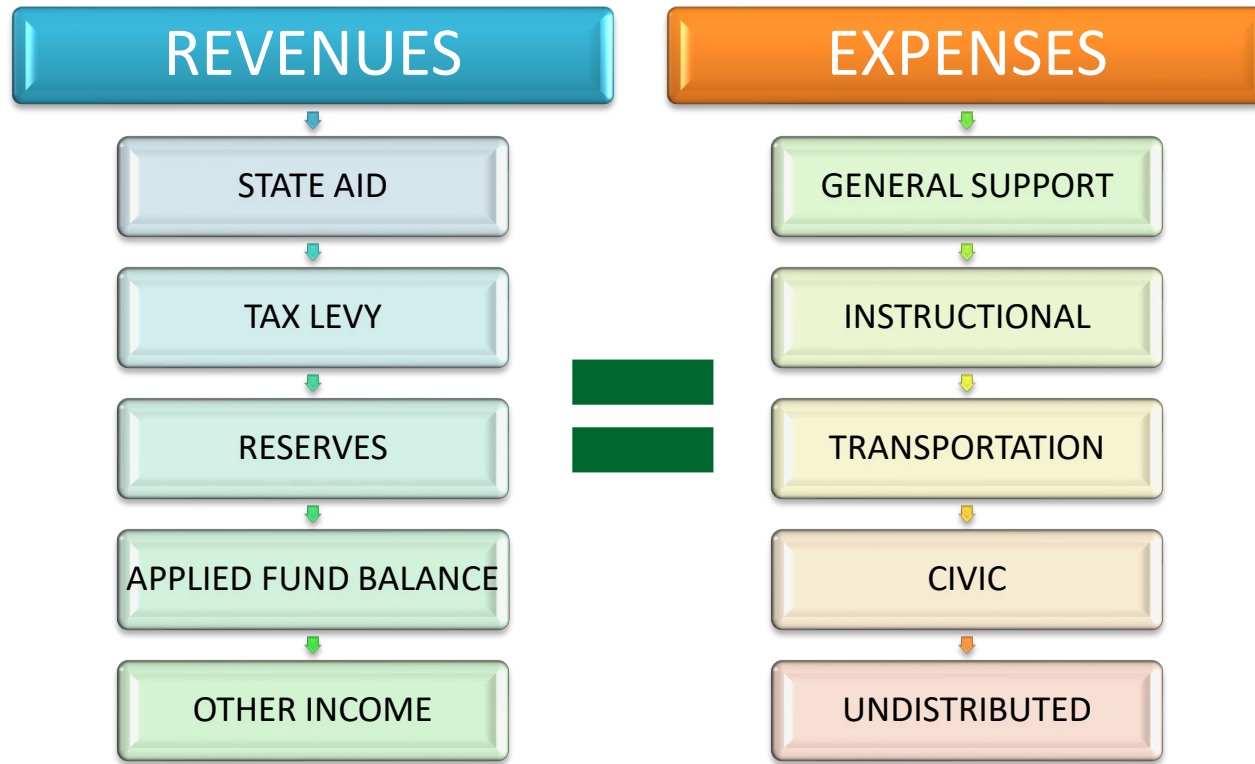


~~Grant Fund –
Specific State or Federal Initiatives~~



~~Cafeteria Fund –
Food Service Operations~~

General Fund – Main Account



**- GOAL -
LONG-TERM FISCAL STABILITY**

Governor's Executive Proposal

	Governor's Run		
	Projected	1-20-2026	
	2025-26	2026-27	
	Projected	PROPOSED	\$ ^
Foundation Aid	\$ 191,380,661.00	\$ 197,531,113.00	\$ 6,150,452.00
BOCES	\$ 3,912,494.00	\$ 3,955,649.00	\$ 43,155.00
High Cost Excess Cost	\$ 9,338,281.00	\$ 7,529,627.00	\$ (1,808,654.00)
Private Excess Cost	\$ 1,478,799.00	\$ 1,987,407.00	\$ 508,608.00
Hardware & Technology	\$ 176,919.00	\$ 175,191.00	\$ (1,728.00)
Software, Library, Textbook	\$ 784,367.00	\$ 784,160.00	\$ (207.00)
Transportation, Incl Summer	\$ 19,556,029.00	\$ 22,685,646.00	\$ 3,129,617.00
Building Aid	\$ 4,954,485.00	\$ 2,927,557.00	\$ (2,026,928.00)
High Tax Aid	\$ 3,752,477.00	\$ 3,752,477.00	\$ -
	\$ 235,334,512.00	\$ 241,328,827.00	\$ 5,994,315.00
			2.55%
UPK	\$ 3,010,407.00	\$ 4,821,599.00	\$ 1,811,192.00
Total 25-26 Aid	\$ 238,344,919.00	\$ 246,150,426.00	\$ 7,805,507.00

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

Proposed
not FINAL

Governor's Executive Proposal - Adjusted

		Governor's Run 1-20-2026		Notes
		Projected 2025-26	2026-27	
		Projected	PROPOSED	
				\$ ^
Foundation Aid	\$ 191,380,661.00	\$ 197,531,113.00	\$ 6,150,452.00	This is where we want aid
BOCES	\$ 3,912,494.00	\$ 3,955,649.00	\$ 43,155.00	Based on expenditures
High Cost Excess Cost	\$ 9,338,281.00	\$ 7,529,627.00	\$ (1,808,654.00)	Looking into this
Private Excess Cost	\$ 1,478,799.00	\$ 1,987,407.00	\$ 508,608.00	
Hardware & Technology	\$ 176,919.00	\$ 175,191.00	\$ (1,728.00)	Enrollment Driven
Software, Library, Textbook	\$ 784,367.00	\$ 784,160.00	\$ (207.00)	Enrollment Driven
Transportation, Incl Summer	\$ 19,556,029.00	\$ 21,000,000.00	\$ 1,443,971.00	Reduced (\$1.6M, exp aid)
Building Aid	\$ 4,954,485.00	\$ 2,927,557.00	\$ (2,026,928.00)	Expected reduction
High Tax Aid	\$ 3,752,477.00	\$ 3,752,477.00	\$ -	No Change
	\$ 235,334,512.00	\$ 239,643,181.00	\$ 4,308,669.00	Combined Aid Changed
			1.83%	
UPK	\$ 3,010,407.00	\$ 4,821,599.00	\$ 1,811,192.00	Only used for UPK
Total 25-26 Aid	\$ 238,344,919.00	\$ 244,464,780.00	\$ 6,119,861.00	Total Change

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

Proposed
not FINAL



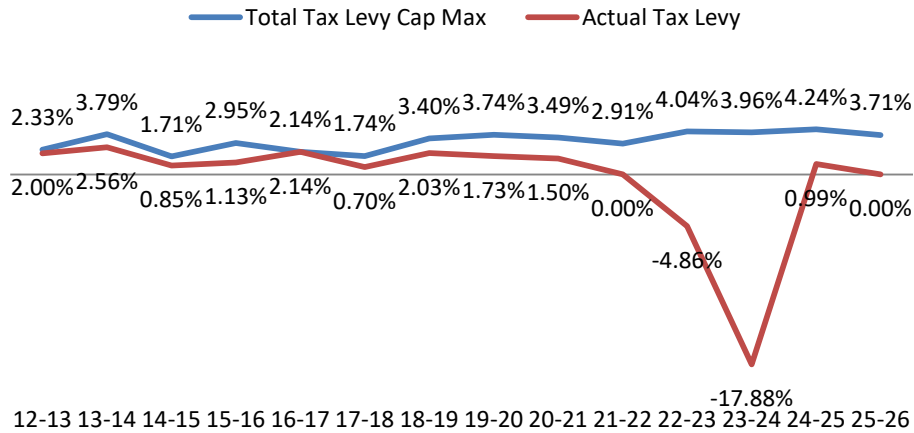
2025-26 Max Tax Levy Calculation

Maximum Tax Levy -		26-27
Prior Year Tax Levy		\$ 81,185,000
Reserve Amount for any Excess Levy	-	
	=	\$ 81,185,000
Tax Base Growth Factor	X	100.34% From ORPS
	=	\$ 81,461,029
Prior Year PILOT	+	\$ 59,502 IDA Act.
	=	\$ 81,520,531
Prior Year Exclusions (not TRS/ERS)		
a. BOCES Capital Exclusion	-	\$ -
b.	-	\$ -
Adjusted Prior Year Levy	=	\$ 81,520,531
Allowable Growth Factor	X	2.00% FROM OSC
	=	\$ 83,150,942
PILOTS for coming year	-	\$ 88,268 IDA Est.
	=	\$ 83,062,674
Available Carryover	+	\$ 1,262,958
TAX LEVY LIMIT	=	\$ 84,325,632
Coming School Year Exclusions		
a. BOCES Capital Exclusion	+	\$ -
b. ERS Exclusion	+	\$ -
c.	+	\$ -
d.	+	\$ -
MAXIMUM ALLOWABLE LEVY	=	\$ 84,325,632
Tax Levy % Increase		3.87%

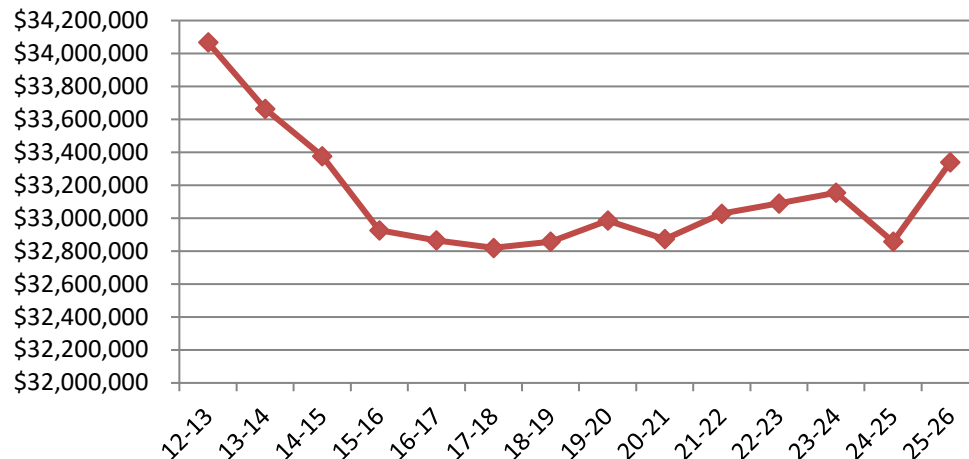
**Not FINAL – BOE
reviewing**

2025-26 Max Tax Levy Calculation

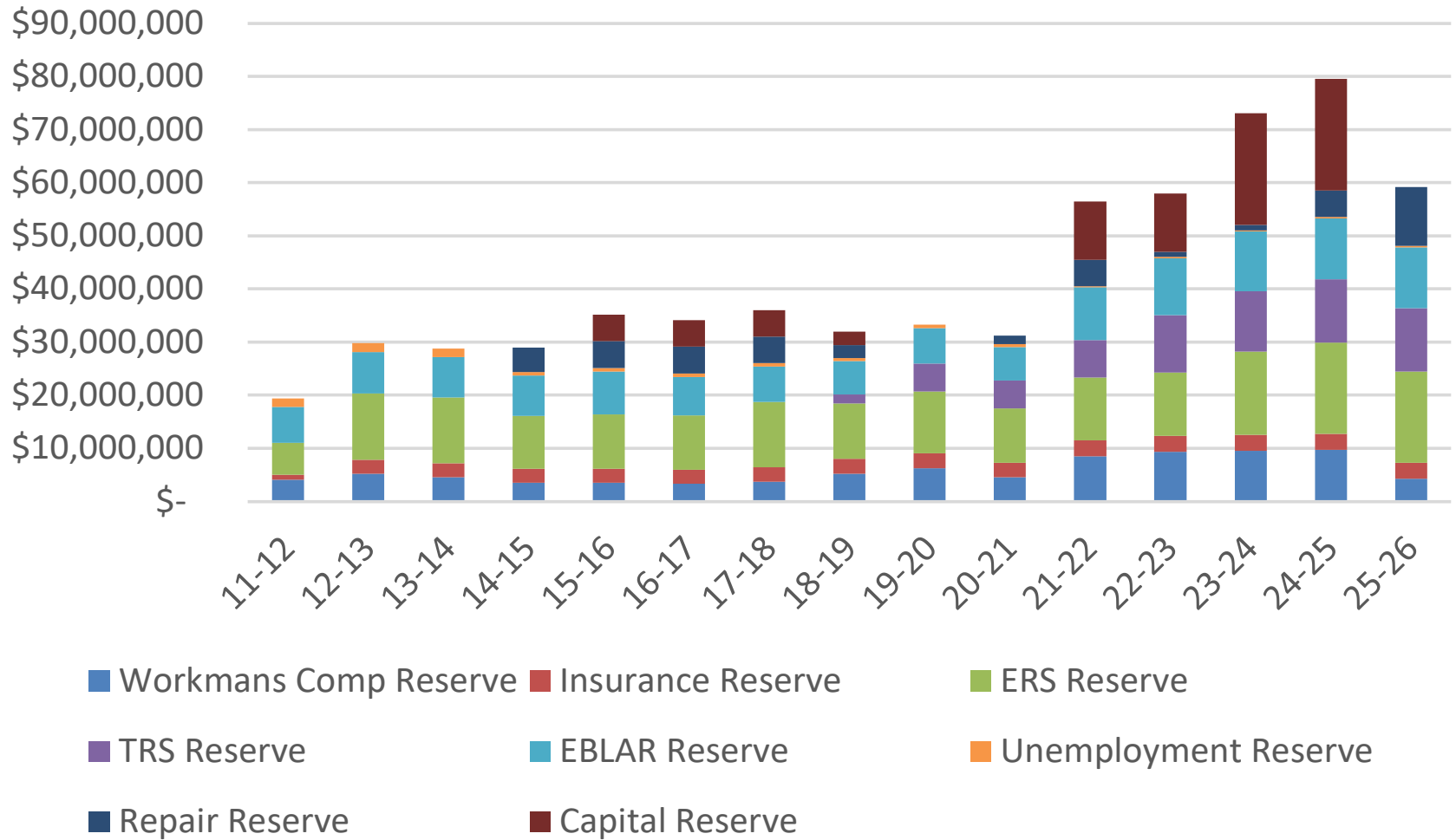
Tax Levy Since Cap Started



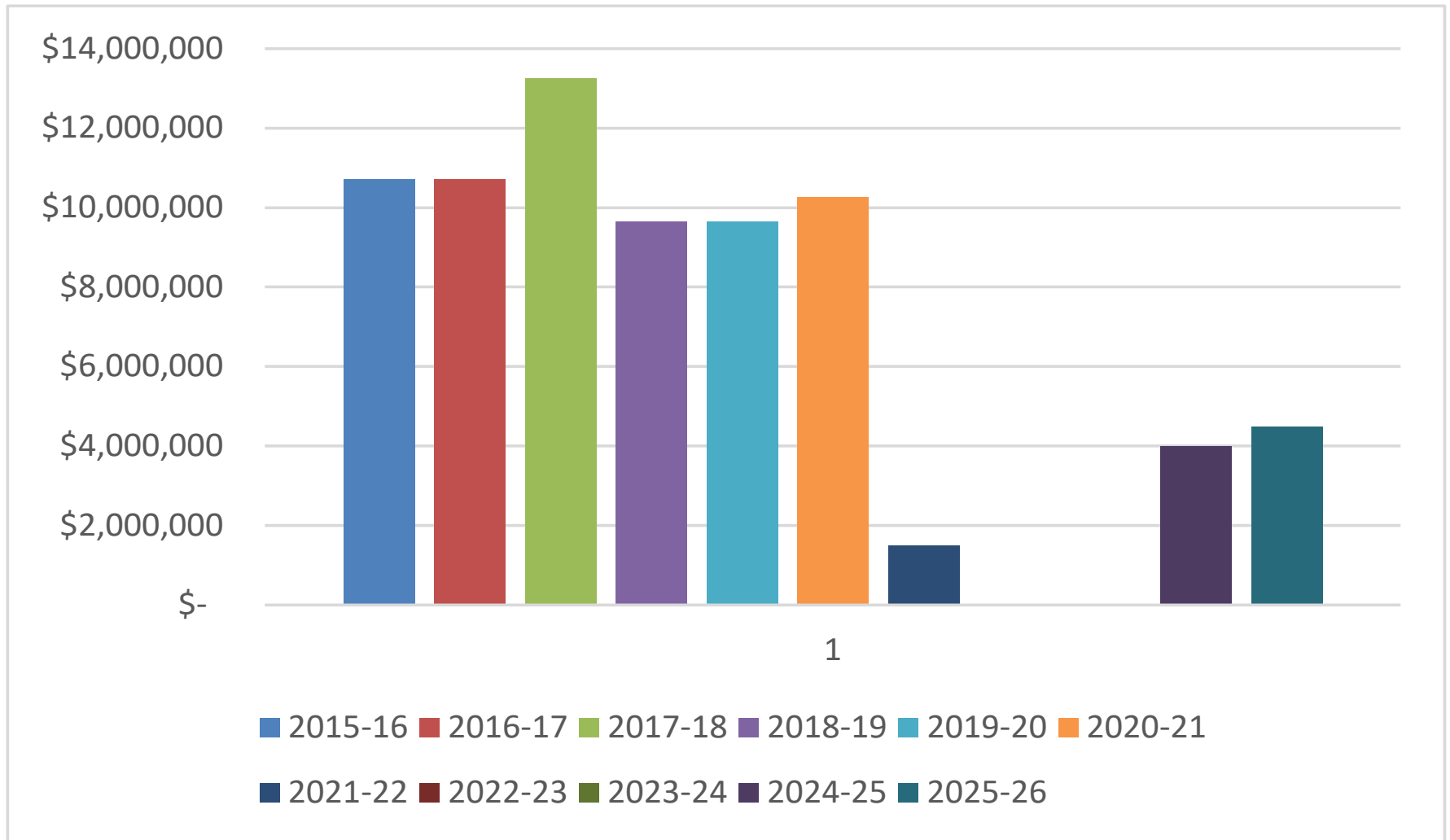
Assessed Value



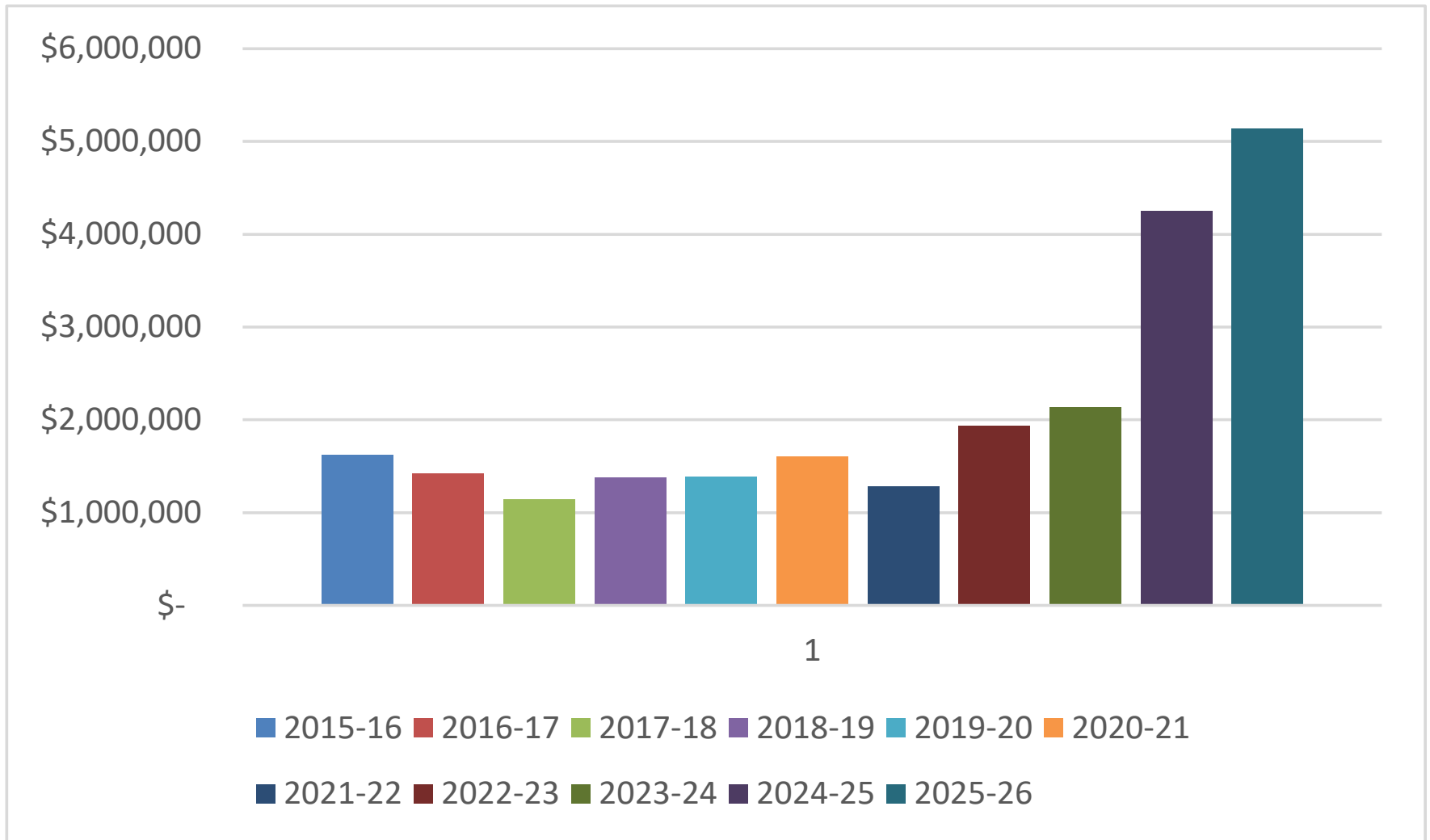
Reserves



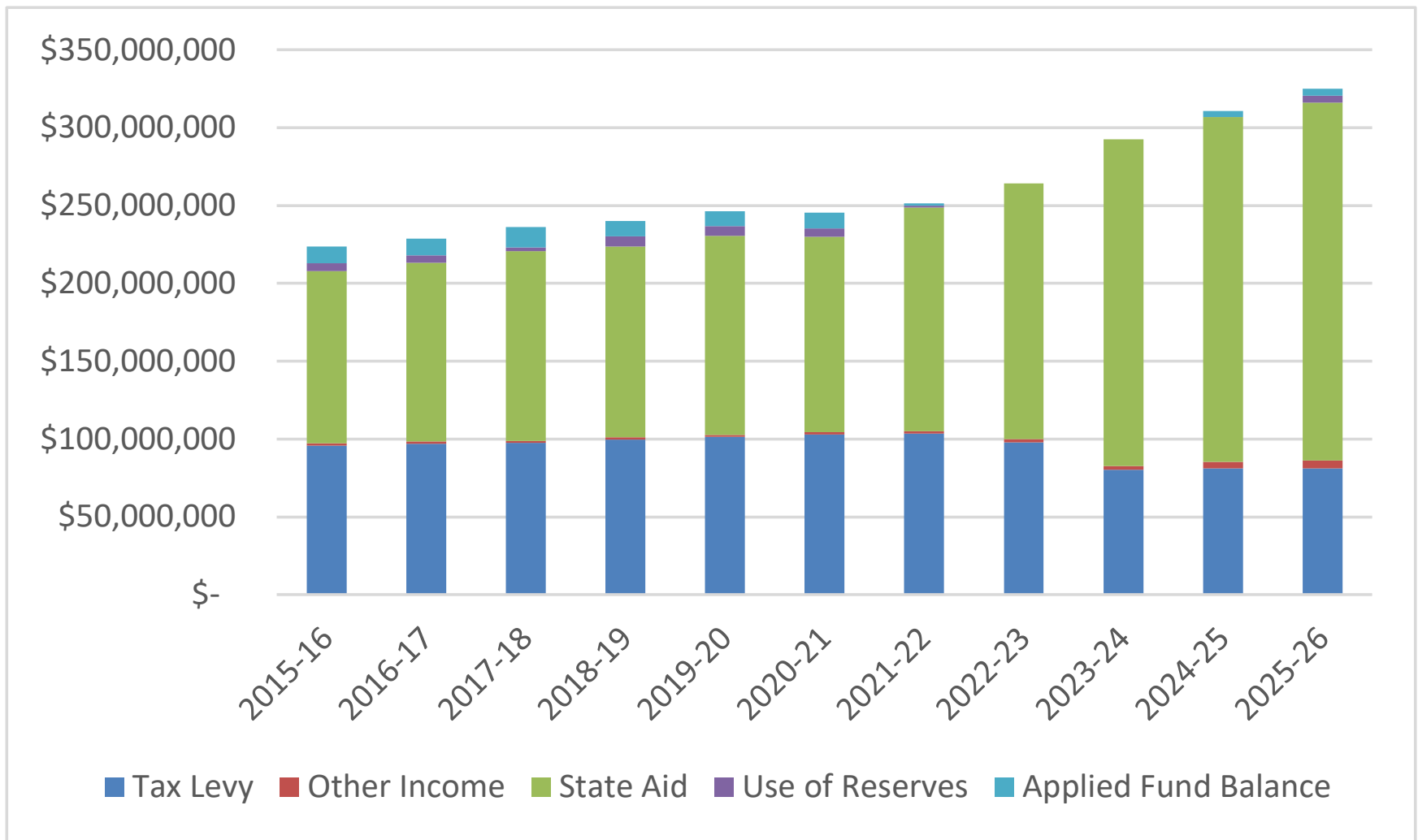
Applied Fund Balance



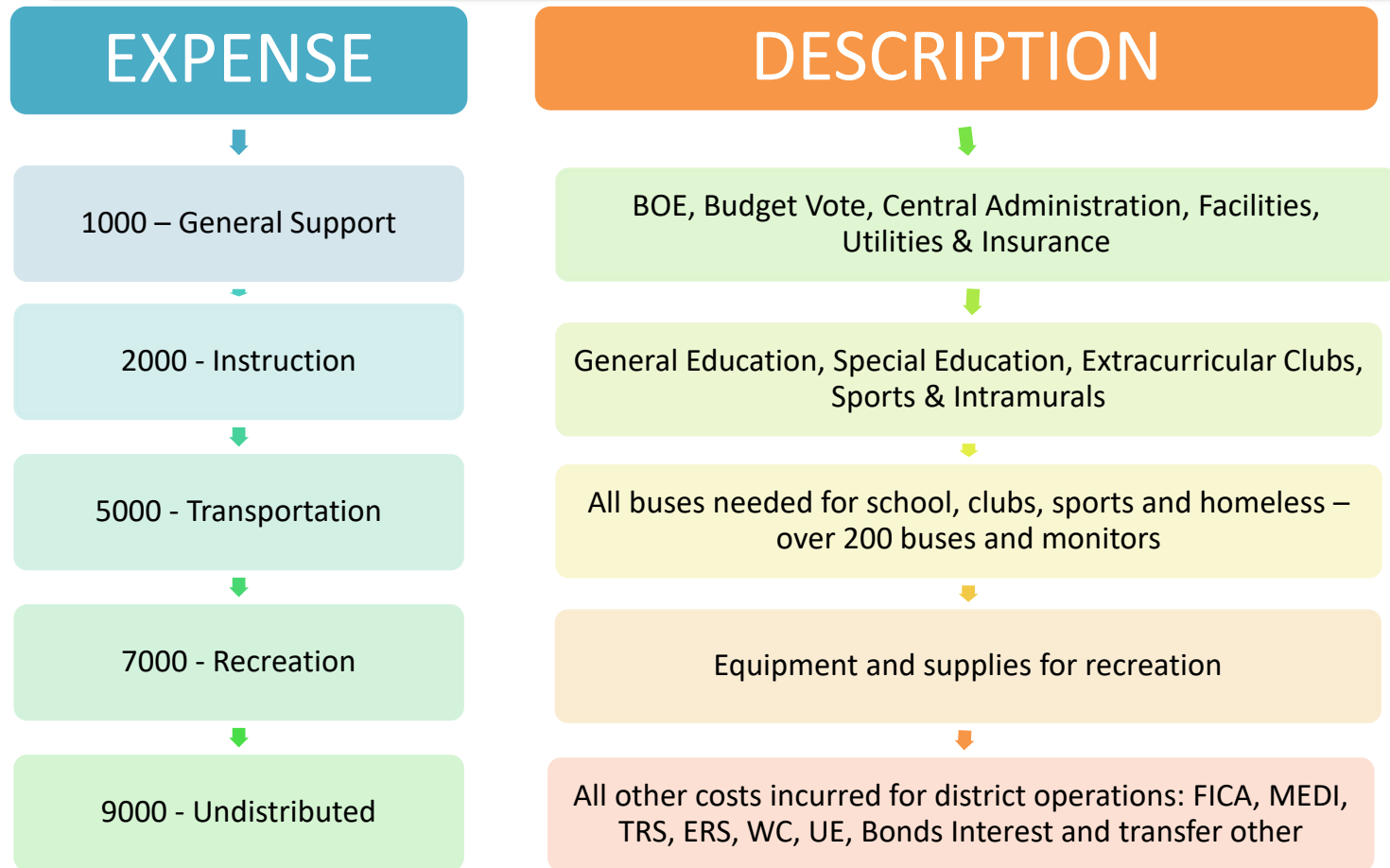
Other Income



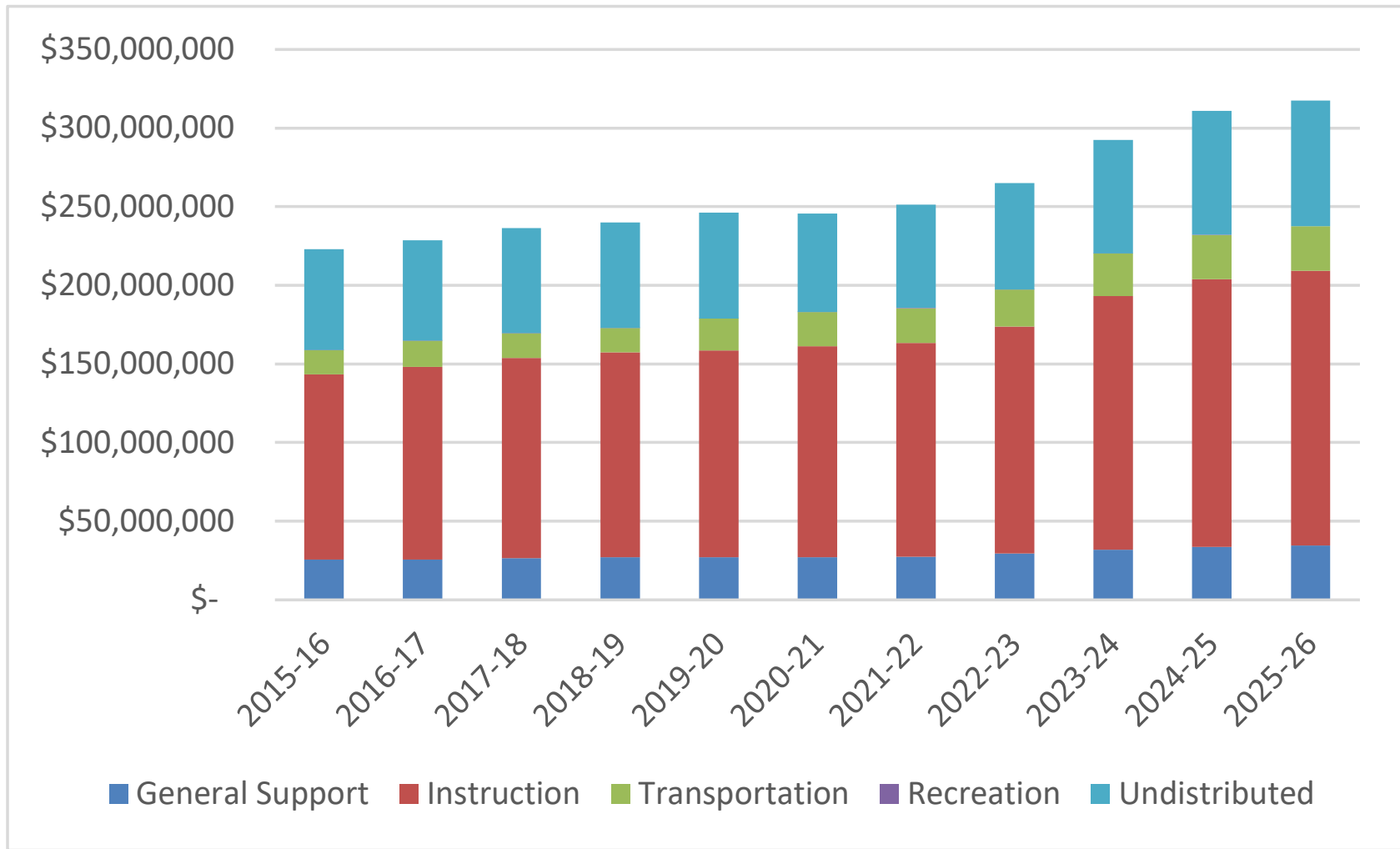
Revenue 2015-16 through 2025-26



General Fund Expenses



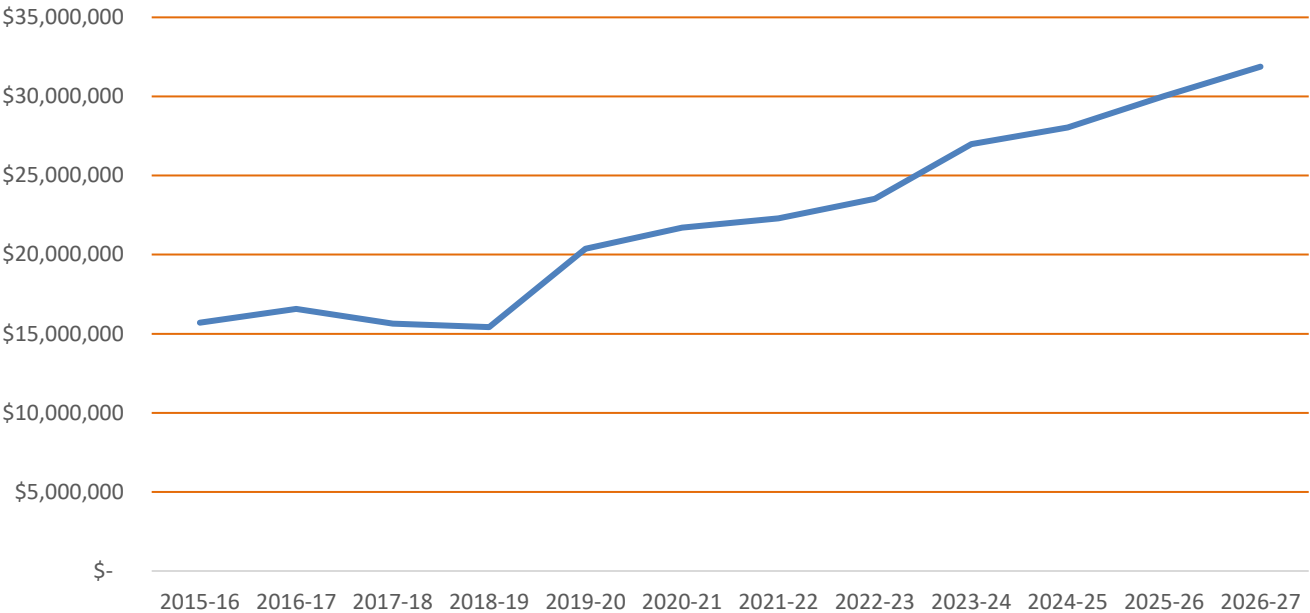
General Fund Budget



Transportation – 26-27

5000 - Transportation

All buses needed for school, clubs, sports and homeless –
over 200 buses and monitors



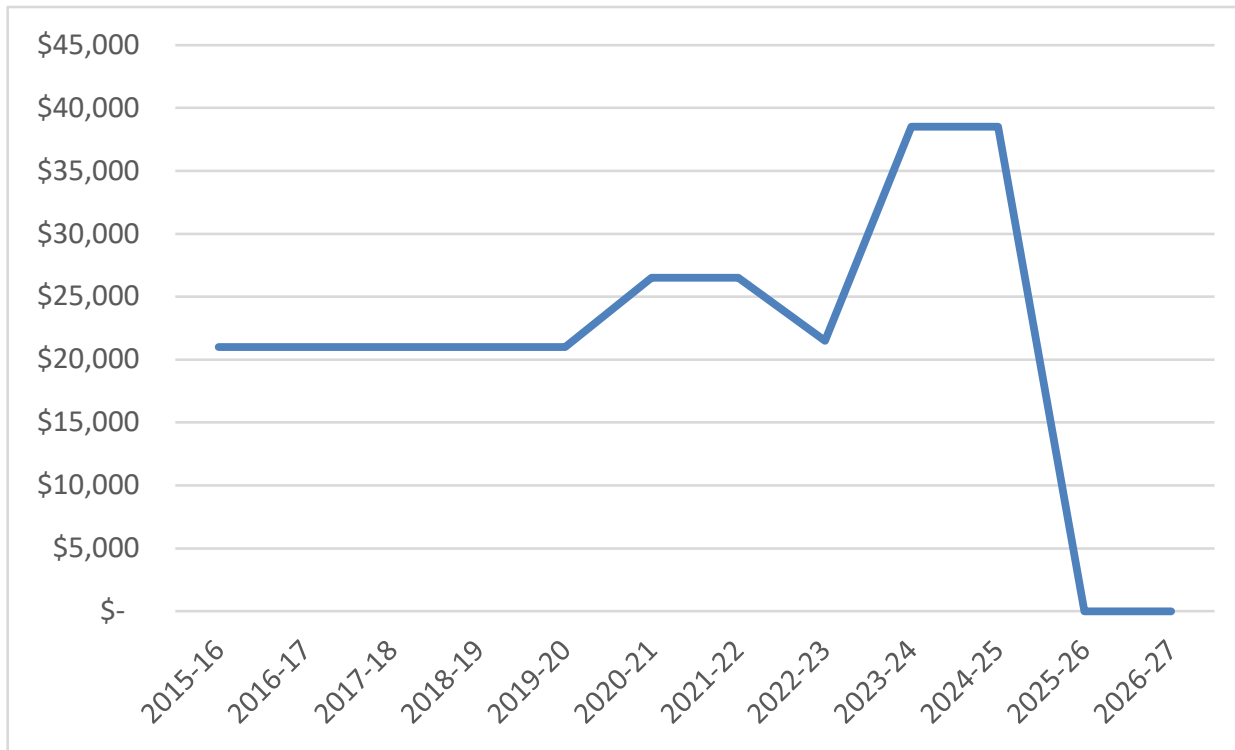
2026-27
\$31,882,000



Recreation – 26-27

7000 - Recreation

Equipment and supplies for recreation



2026-27
\$0.00

Next Meeting

- Review “Rollover Budget”
- Updates to State Aid
- Review Expense Codes
 - 1000 – General Support
 - 2000 – Instruction/Program
 - 9000 – Undistributed

Voting History – 34,000 Registered





Thank You

- ☒ ~~Budget Advisory Meeting # 1 – February 10, 2026 – 6:30 pm – 7:00 pm~~
- ☐ Budget Advisory Meeting # 2 – March 10, 2026 – 6:30 pm – 7:00 pm
- ☐ Budget Advisory Meeting # 3 – March 24, 2026 – 6:30 pm – 7:00 pm
- ☐ Budget Adoption April 21, 2026 – 6:30 pm – 7:00 pm
- ☐ Annual Budget Hearing May 12, 2026 – 6:30 pm - 7:00 pm

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

BUDGET VOTE & ELECTION IS MAY 19, 2026
7:00 AM – 9:00 PM
East Lobby of the High School

-Please Get Home Safely -

February 10, 2026

