William Floyd School District

Our rich history builds a promising future!



BUDGET ADVISORY MEETING #2

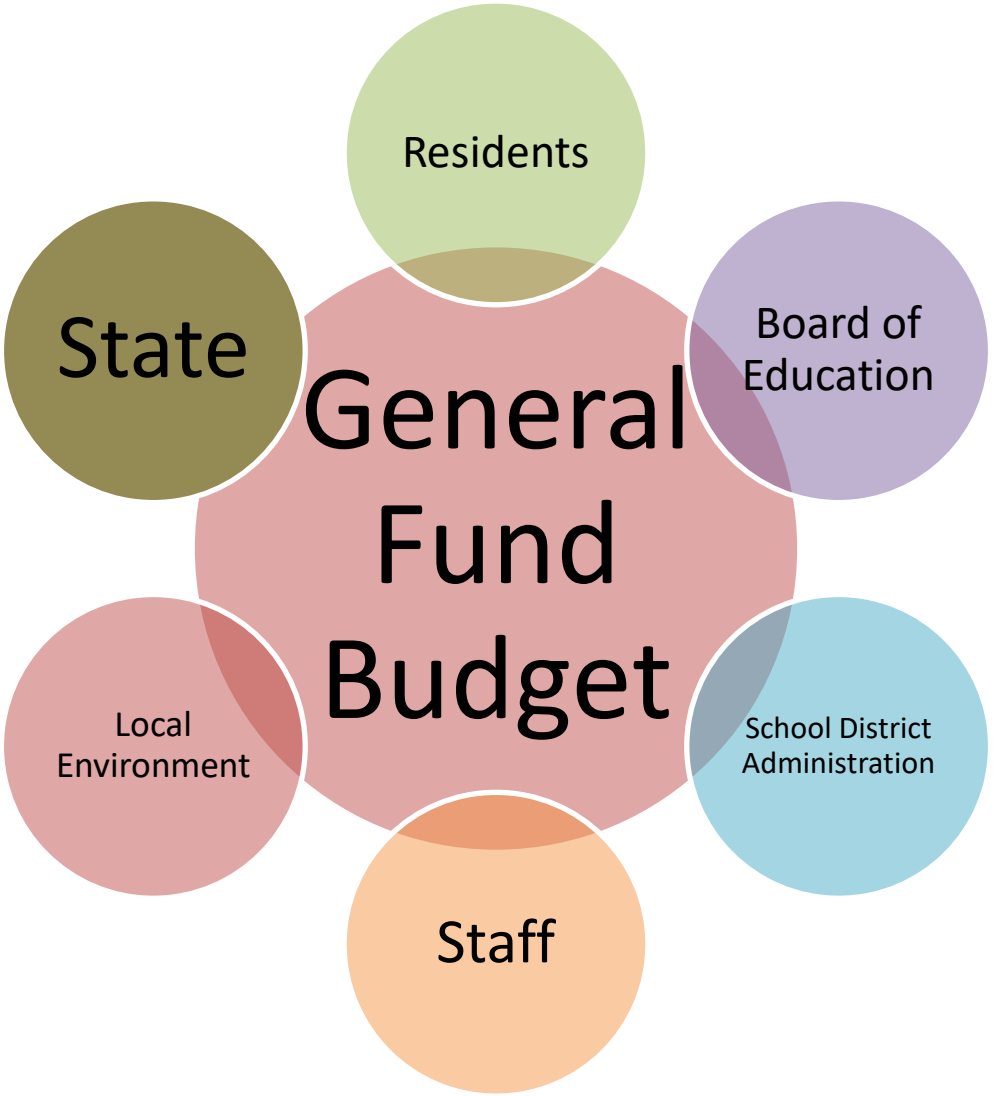
March 10, 2026

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

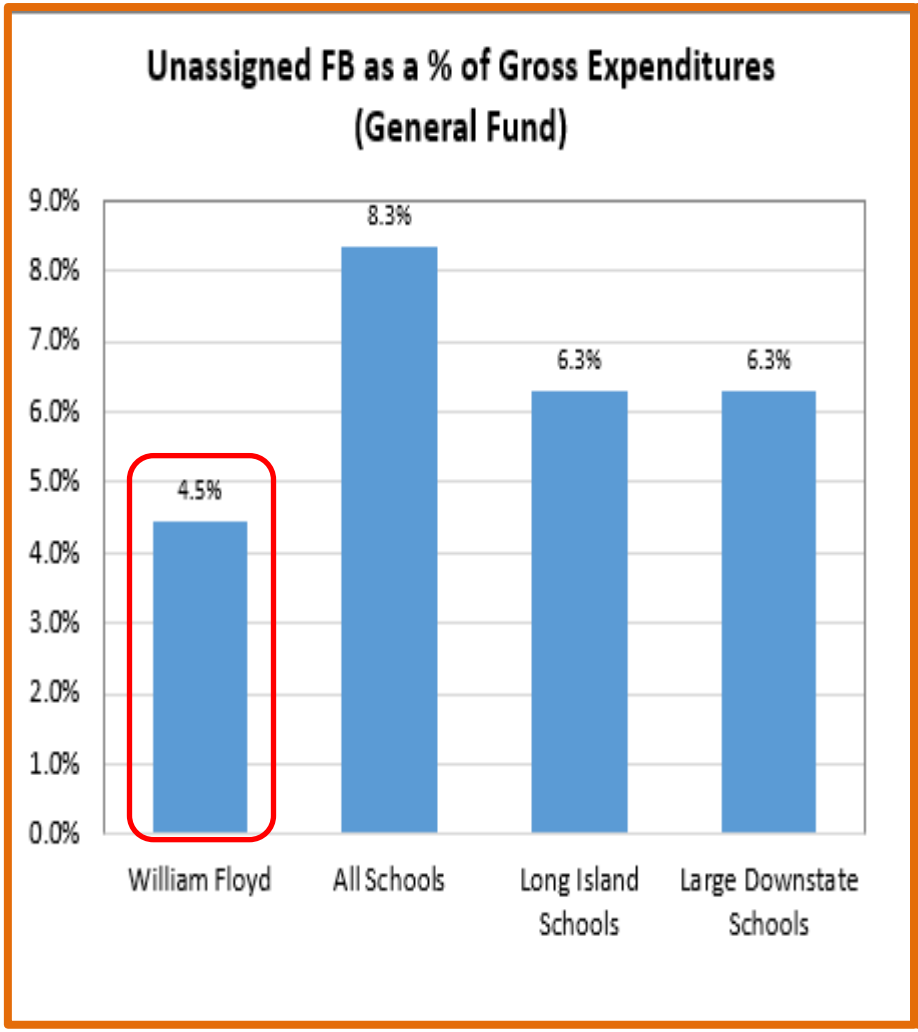


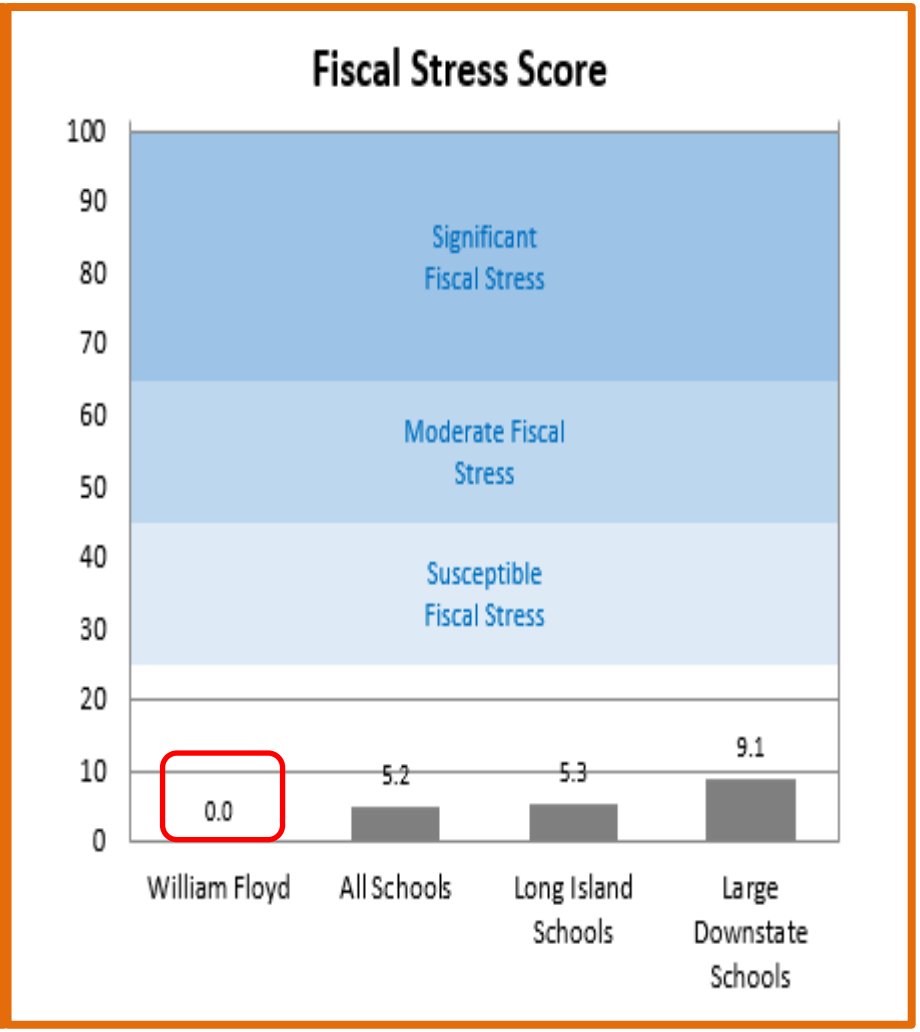
Long-Term

- Graduation
- College – Career
- New Programs
- Competitive

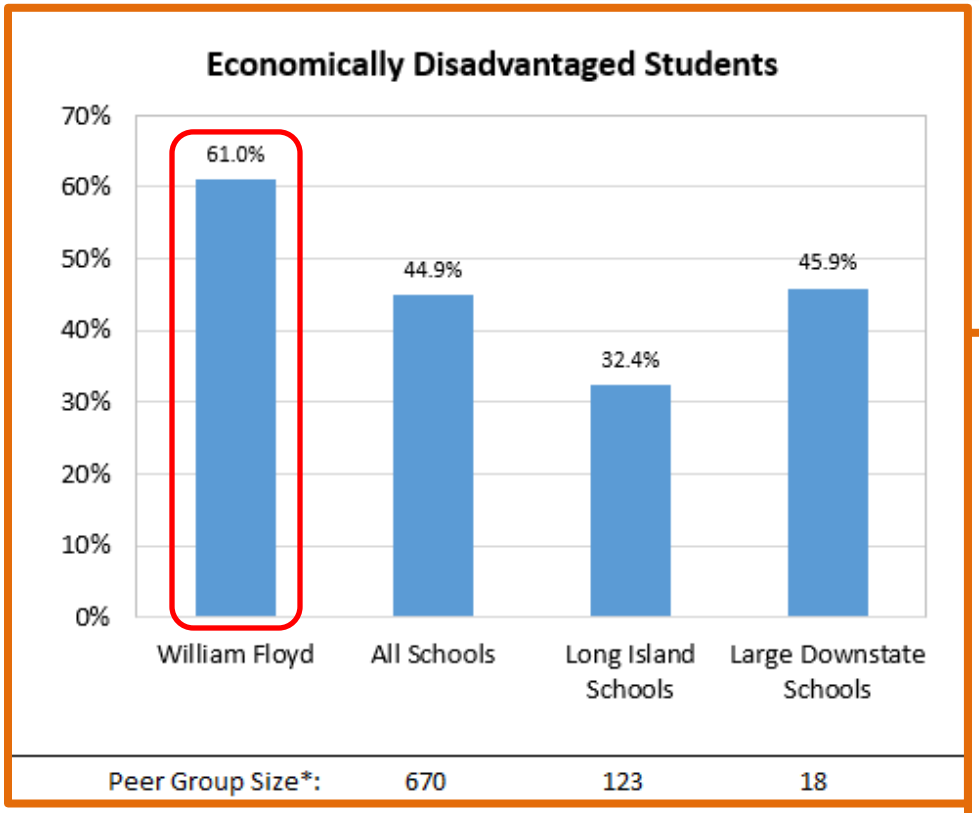
MAINTAINING LOCAL OPPORTUNITY AND CONTROL:
OUR COMMUNITY DESERVES IT!

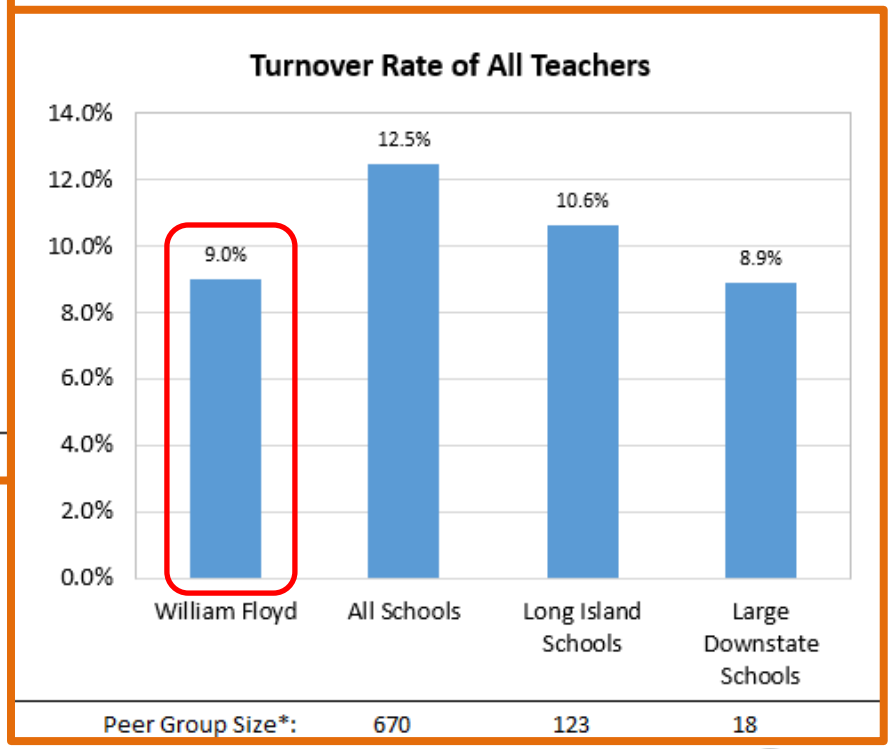
William Floyd's Fiscal Stress - OSC





William Floyd's Environmental Stress - OSC





Operational Funds - Buckets





General Fund –
Resident Approved Annual Budget



Capital Fund –
Resident Approved Projects

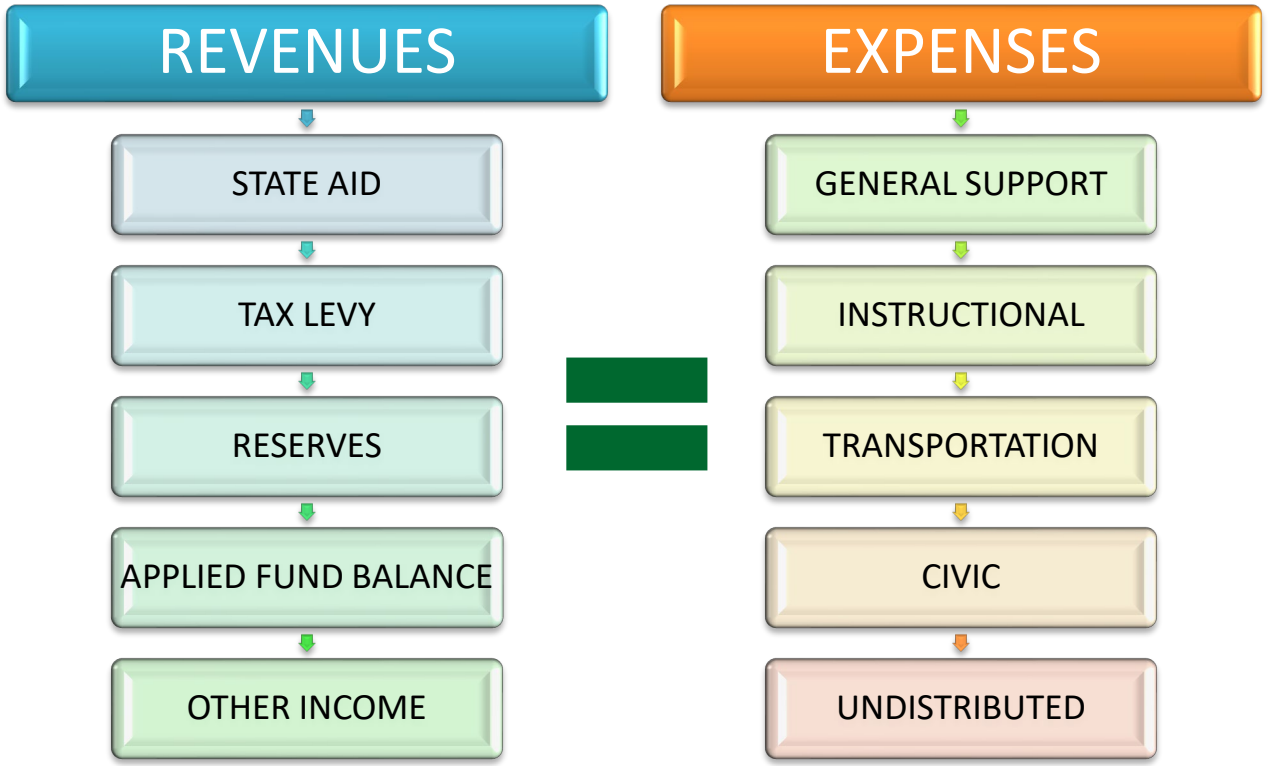


Grant Fund –
Specific State or Federal Initiatives



Cafeteria Fund –
Food Service Operations

General Fund – Main Account



- GOAL -
LONG-TERM FISCAL STABILITY

Governor's Executive Proposal

	Projected 2025-26	Governor's Run 1-20-2026 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 Projected 2025-26	Governor's Run 1-20-2026 2026-27		Notes
	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 2024-25 expenses. *

Proposed
not FINAL

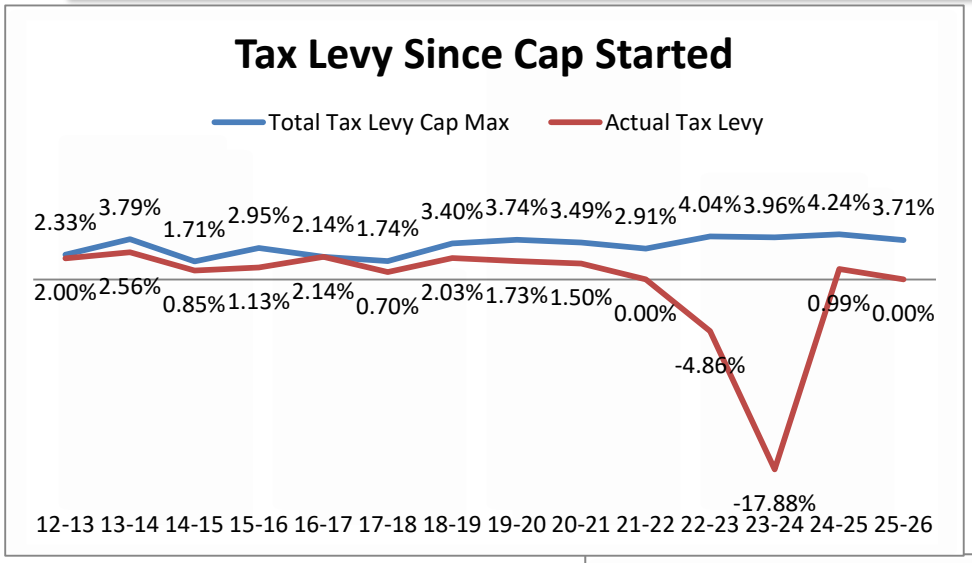
Max Tax Levy Calculation

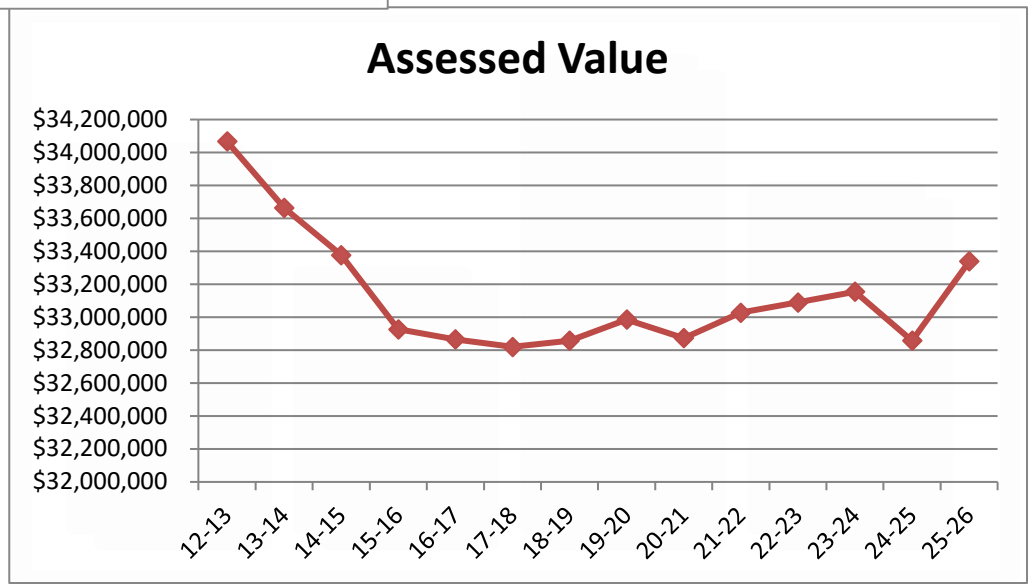
Maximum Tax Levy -		26-27	
Prior Year Tax Levy		$ 81,185,000	
Reserve Amount for any Excess Levy	-		
	=	$ 81,185,000	
Tax Base Growth Factor	X	100.34%	From ORPS
	=	$ 81,461,029	
Prior Year PILOT	+	$ 59,502	IDA Act.
	=	$ 81,520,531	
Prior Year Exclusions (not TRS/ERS)			
a. BOCES Capital Exclusion	-	$ -	
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%**	

MAX Tax Levy
$84,325,632
3.87%

Not proposed – BOE reviewing

Max Tax Levy Calculation





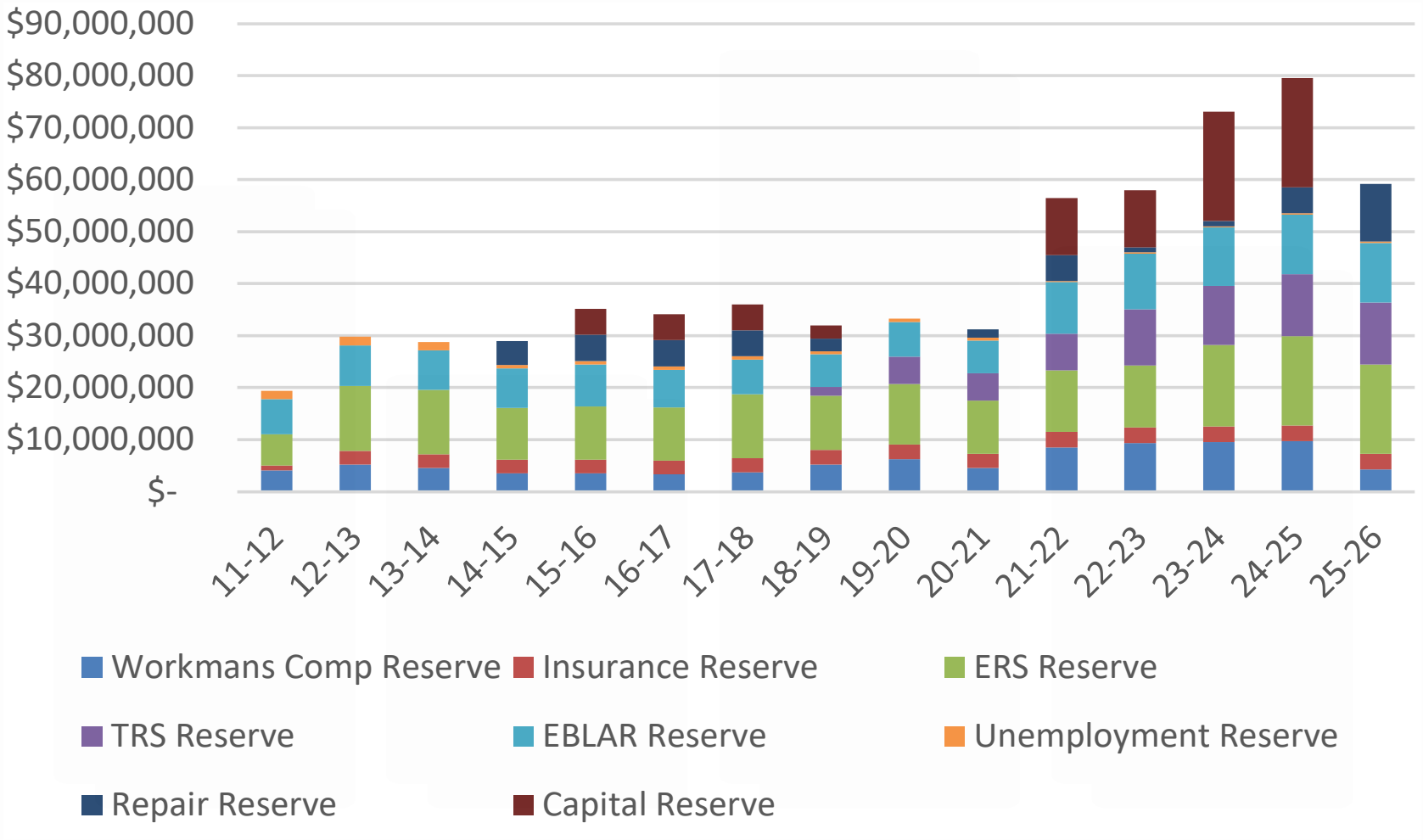
2025-26 Brookhaven Tax Rates

Town of Brookhaven

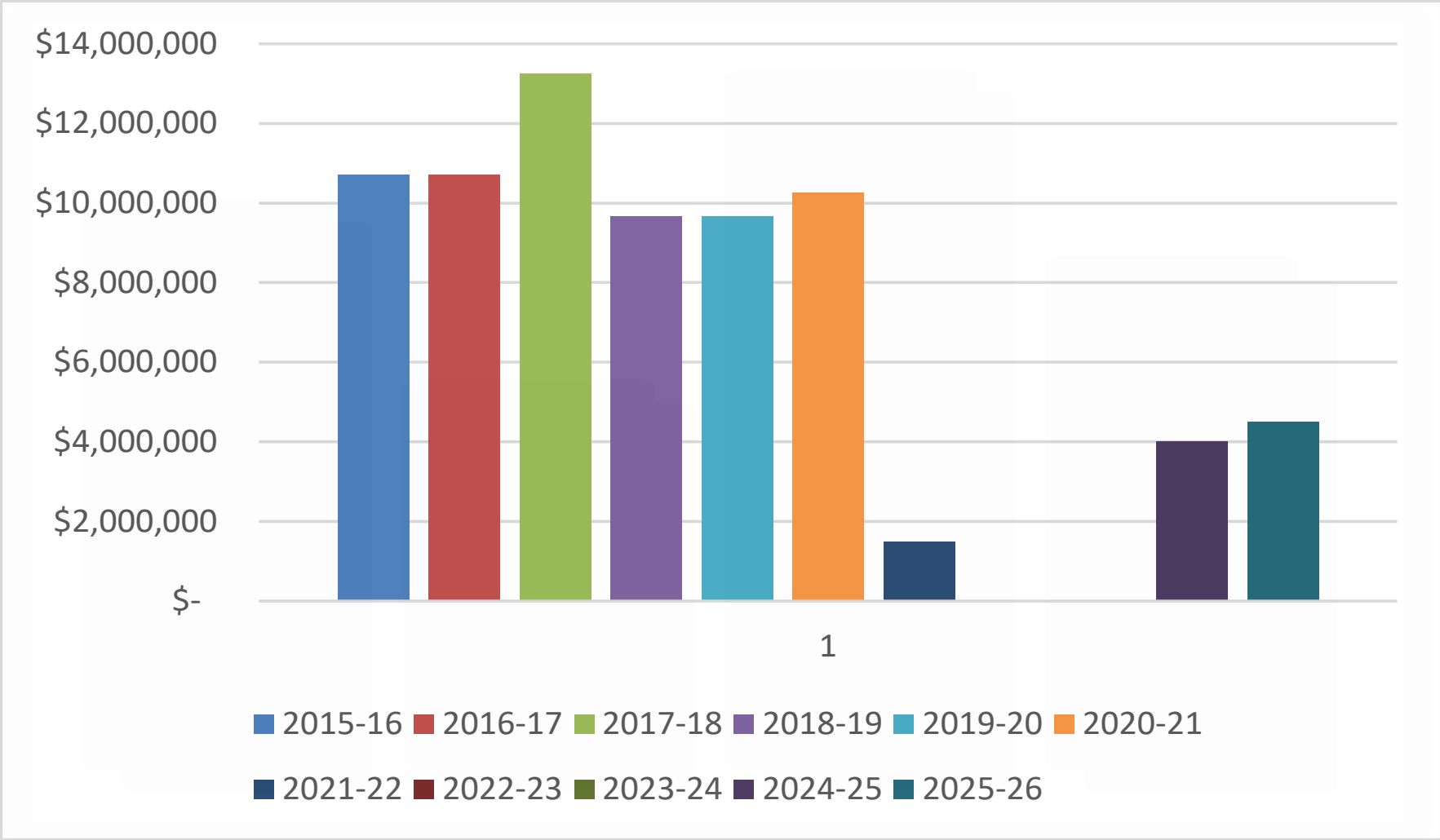
Taxable School Districts

CODE	LOCATION	VALUATION	RATE	TAX	2025-26 TOTAL LEVY	2025-26 STAR
S36	Bayprt/Blue PT Non-Homestead	1,803,872	$ 415.89	$ 7,428,531.43	$ 7,502,141.30	$ 73,609.87
S37	Bayport/ Blue Point UFSD	4,808,866	$ 348.07	$ 15,732,512.66	$ 16,738,412.24	$ 1,005,899.58
S09	Rocky Point UFSD	17,336,961	$ 330.80	$ 54,076,951.23	$ 57,349,973.51	$ 3,273,022.28
S35	Eastport/ South Manor UFSD	17,846,312	$ 329.86	$ 55,737,974.06	$ 58,868,023.23	$ 3,130,049.17
S01	Three Village CSD	54,353,789	$ 324.24	$ 170,341,522.32	$ 176,235,638.38	$ 5,894,116.06
S08	Miller Place UFSD	17,170,174	$ 312.85	$ 51,178,097.54	$ 53,716,545.96	$ 2,538,448.42
S12	Longwood CSD	52,969,994	$ 309.56	$ 152,379,847.42	$ 163,974,972.83	$ 11,595,125.41
S24	Patchogue/Medford UFSD	43,459,701	$ 309.27	$ 126,170,222.66	$ 134,405,644.30	$ 8,235,421.64
S07	Mount Sinai UFSD	15,615,083	$ 309.16	$ 45,870,445.85	$ 48,275,902.90	$ 2,405,457.05
S11	Middle Country CSD	53,155,254	$ 307.27	$ 152,464,253.57	$ 163,327,491.20	$ 10,863,237.63
S33	Center Moriches UFSD	9,005,894	$ 300.16	$ 25,723,577.38	$ 27,032,091.43	$ 1,308,514.05
S03	Comsewogue UFSD	22,093,664	$ 292.97	$ 61,103,105.49	$ 64,726,923.67	$ 3,623,818.18
S34	East Moriches UFSD	7,881,235	$ 285.62	$ 21,562,661.56	$ 22,510,068.16	$ 947,406.60
S10	Shoreham Wading River UFSD	15,676,201	$ 278.67	$ 42,273,887.82	$ 43,684,869.33	$ 1,410,981.51
S04	South County CSD	27,321,867	$ 259.19	$ 67,413,880.75	$ 70,815,820.30	$ 3,401,939.55
S05	Sachem CSD	56,116,333	$ 249.78	$ 132,507,853.89	$ 140,169,060.06	$ 7,661,206.17
S32	William Floyd UFSD	33,339,173	$ 243.10	$ 74,994,679.71	$ 81,046,196.00	$ 6,051,516.29
S06	Port Jefferson UFSD	18,611,451	$ 217.71	$ 39,927,465.19	$ 40,518,245.51	$ 590,780.32
S93	Riverhead CSD	939,188	$ 201.88	$ 1,780,364.93	$ 1,896,070.30	$ 115,705.37
S38	Fire Island UFSD	7,281,462	$ 23.41	$ 1,703,915.47	$ 1,704,444.62	$ 529.15

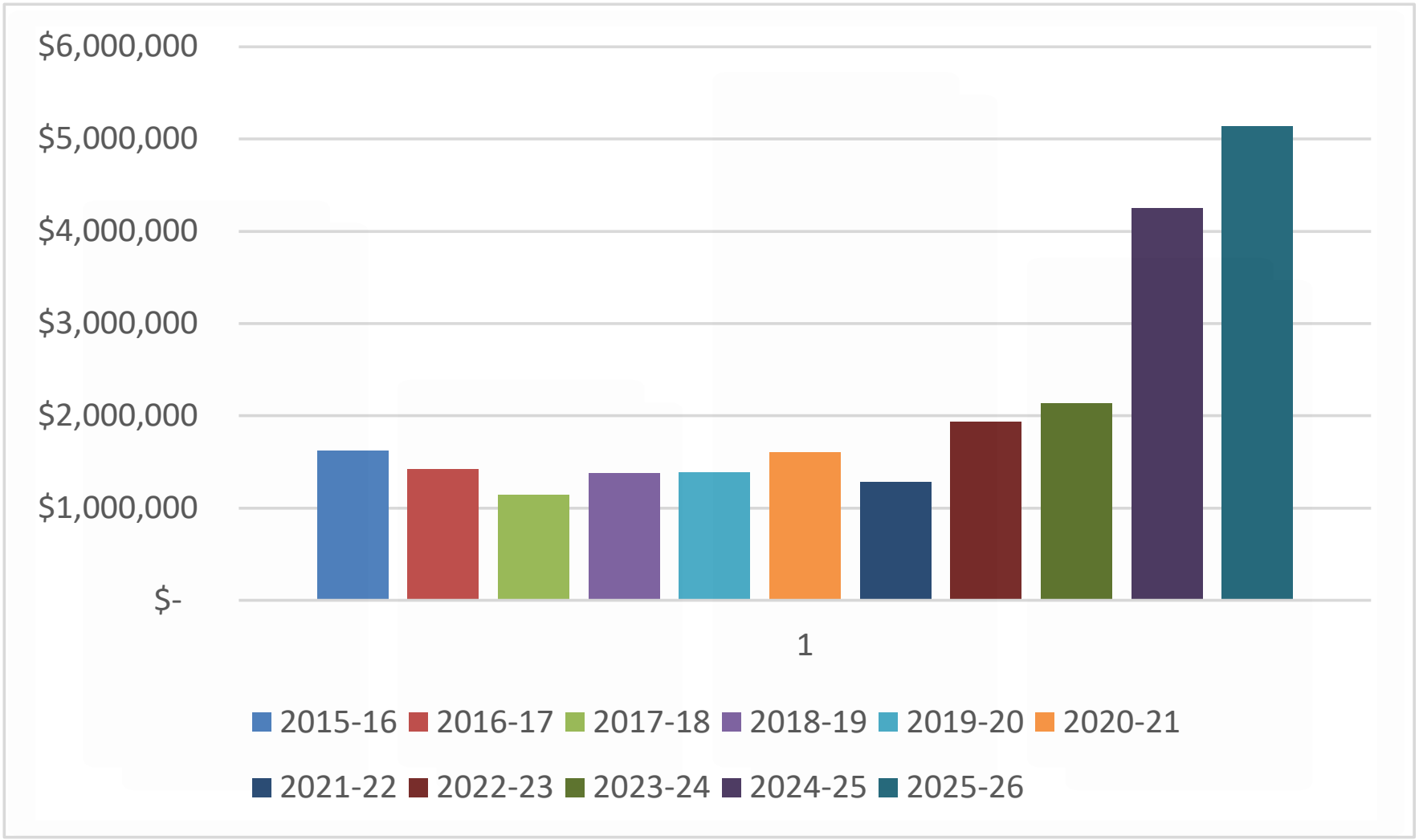
Reserves


$90,000,000
$80,000,000
$70,000,000
$60,000,000
$50,000,000
$40,000,000
$30,000,000
$20,000,000
$10,000,000
$-
11-12
12-13
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16-17
17-18
18-19
19-20
20-21
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25-26
Workmans Comp Reserve
Insurance Reserve
ERS Reserve
TRS Reserve
EBLAR Reserve
Unemployment Reserve
Repair Reserve
Capital Reserve

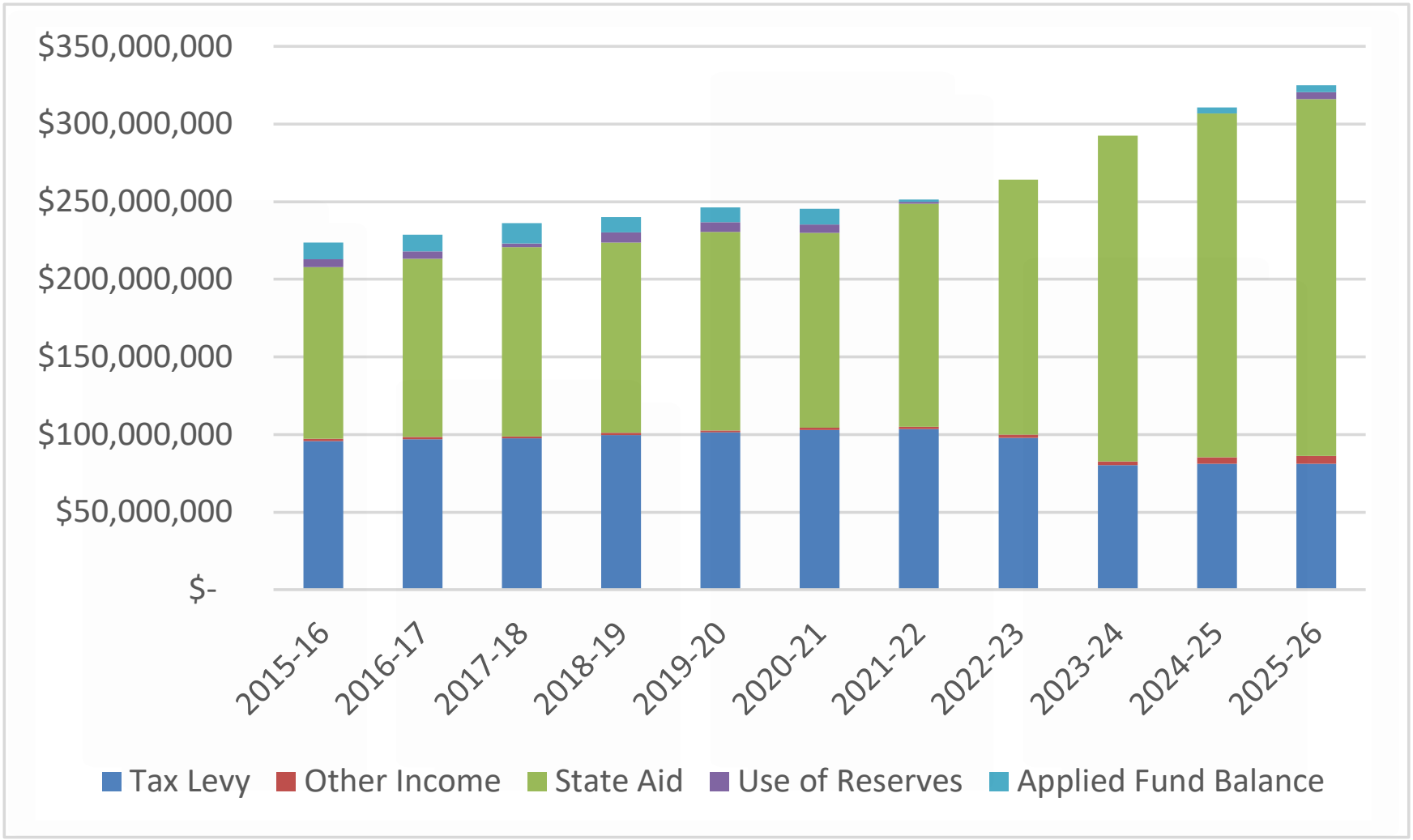
Applied Fund Balance



Other Income



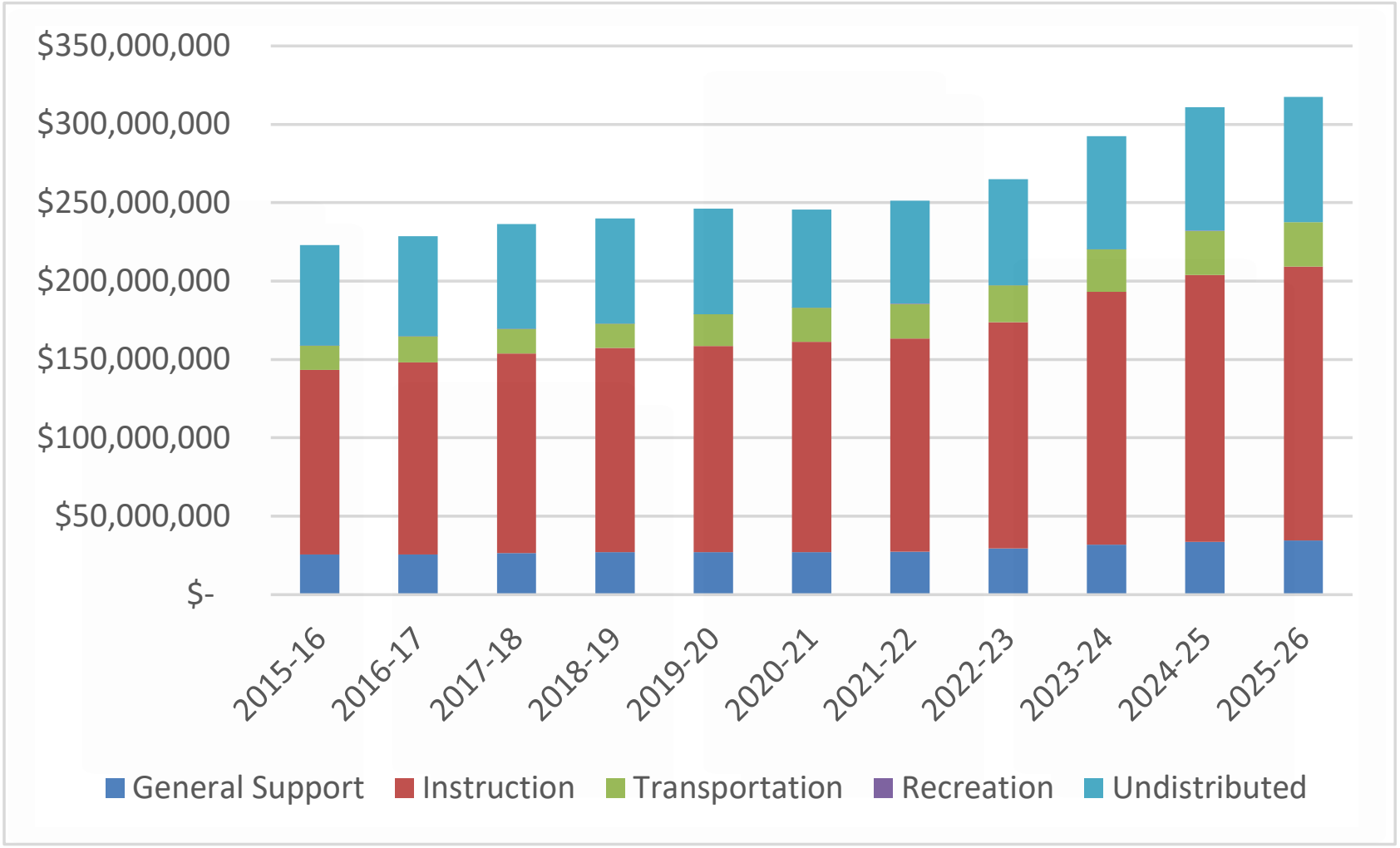
Revenue 2015-16 through 2025-26



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

General Fund Budget



Transportation – 2026-27





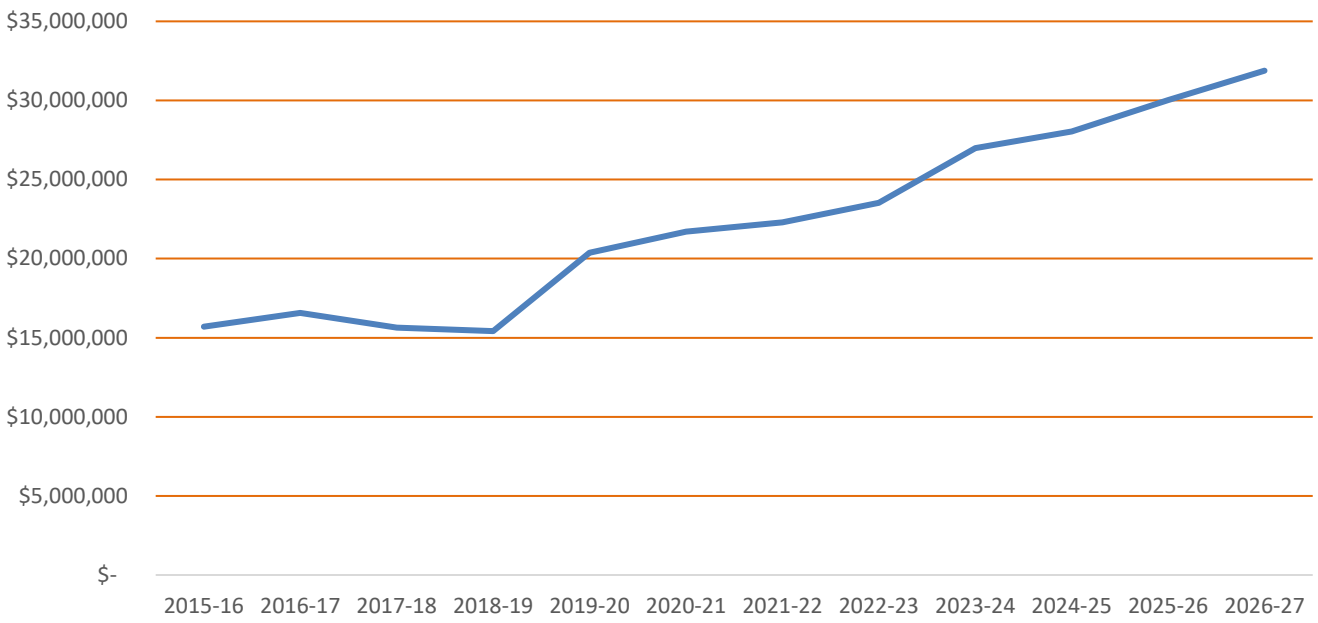
Transportation Facts:

- 106 Large Buses
- 105 Small Buses
- 100% Availability
- Transport to over 60 schools
- Over 5,850 miles driven daily
- Homeless locations of up to 50 miles away
- Special Education Placements of up to 50 miles away
- Transportation of students and family to residential locations

5000 - Transportation – 2026-27

5000 - Transportation

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

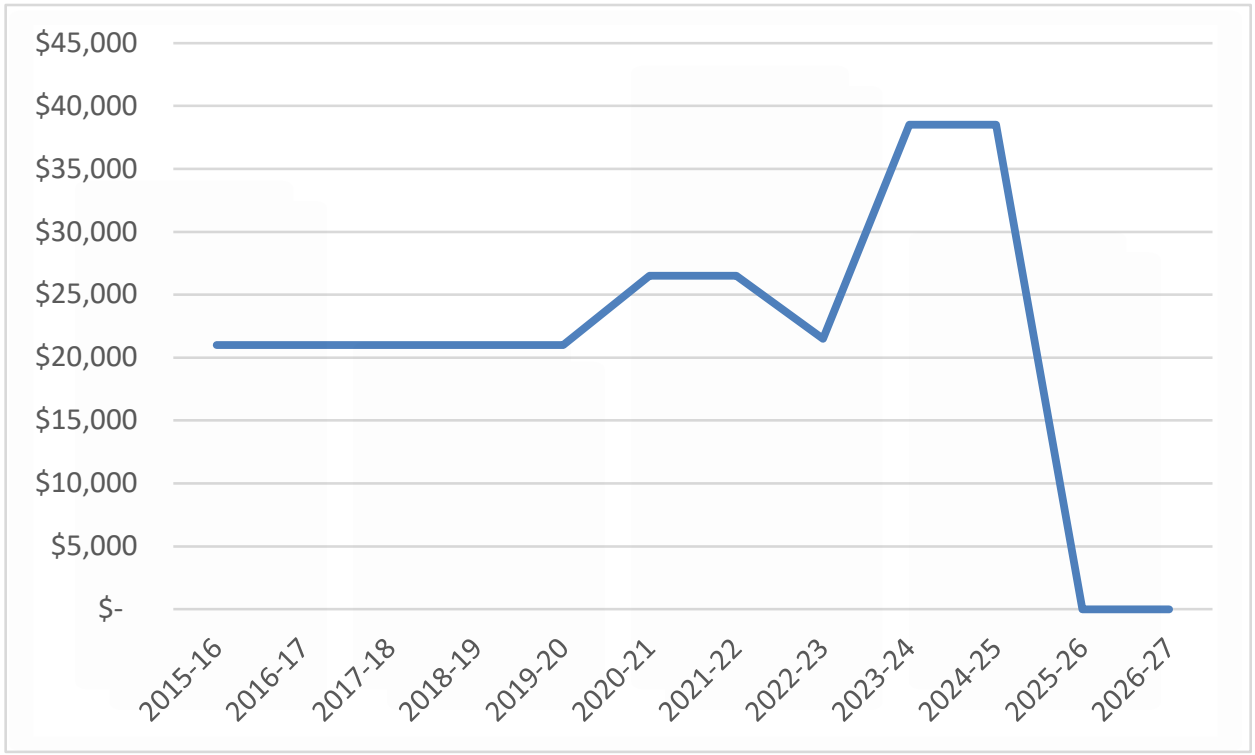


2026-27
$31,882,000

7000 - Recreation – 2026-27

7000 - Recreation

Equipment and supplies for recreation

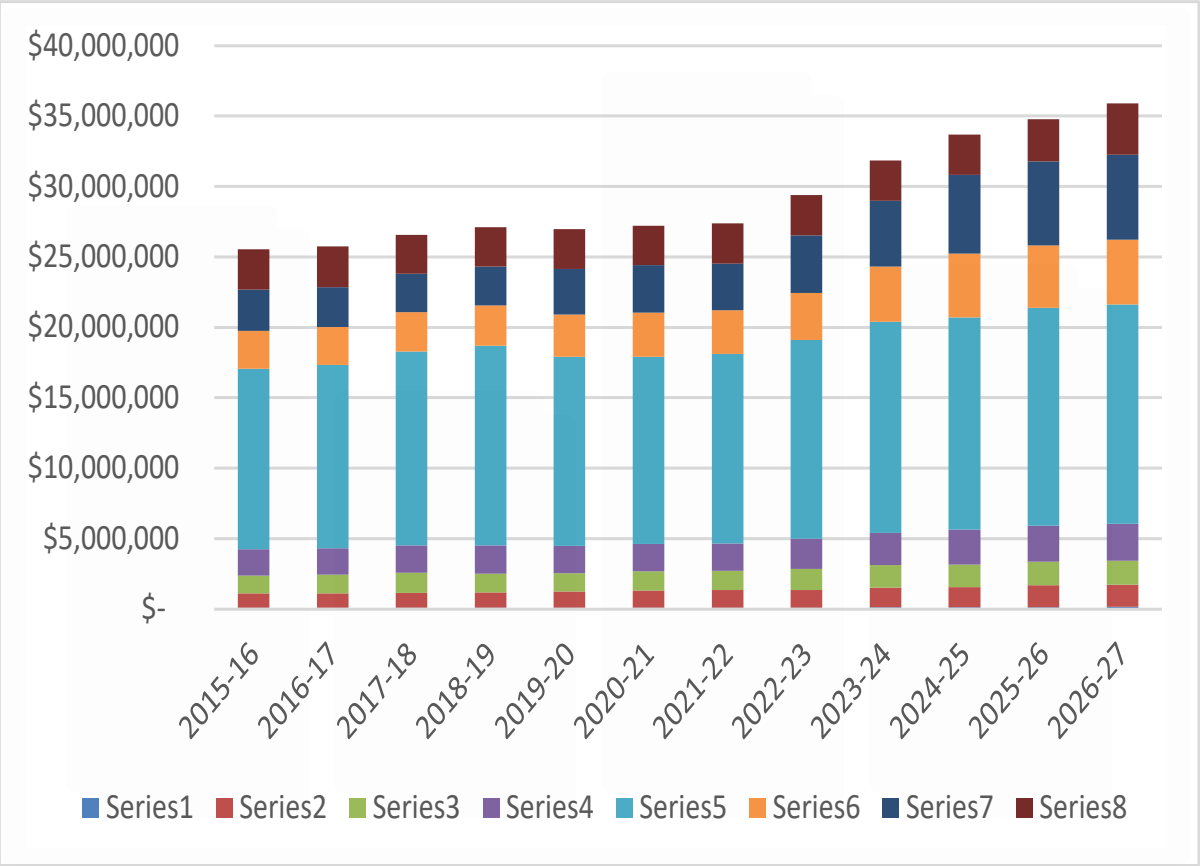


2026-27
$0.00

1000 – General Support – 2026-27

1000 – General Support	BOE, Budget Vote, Central Administration, Facilities, Utilities & Insurance

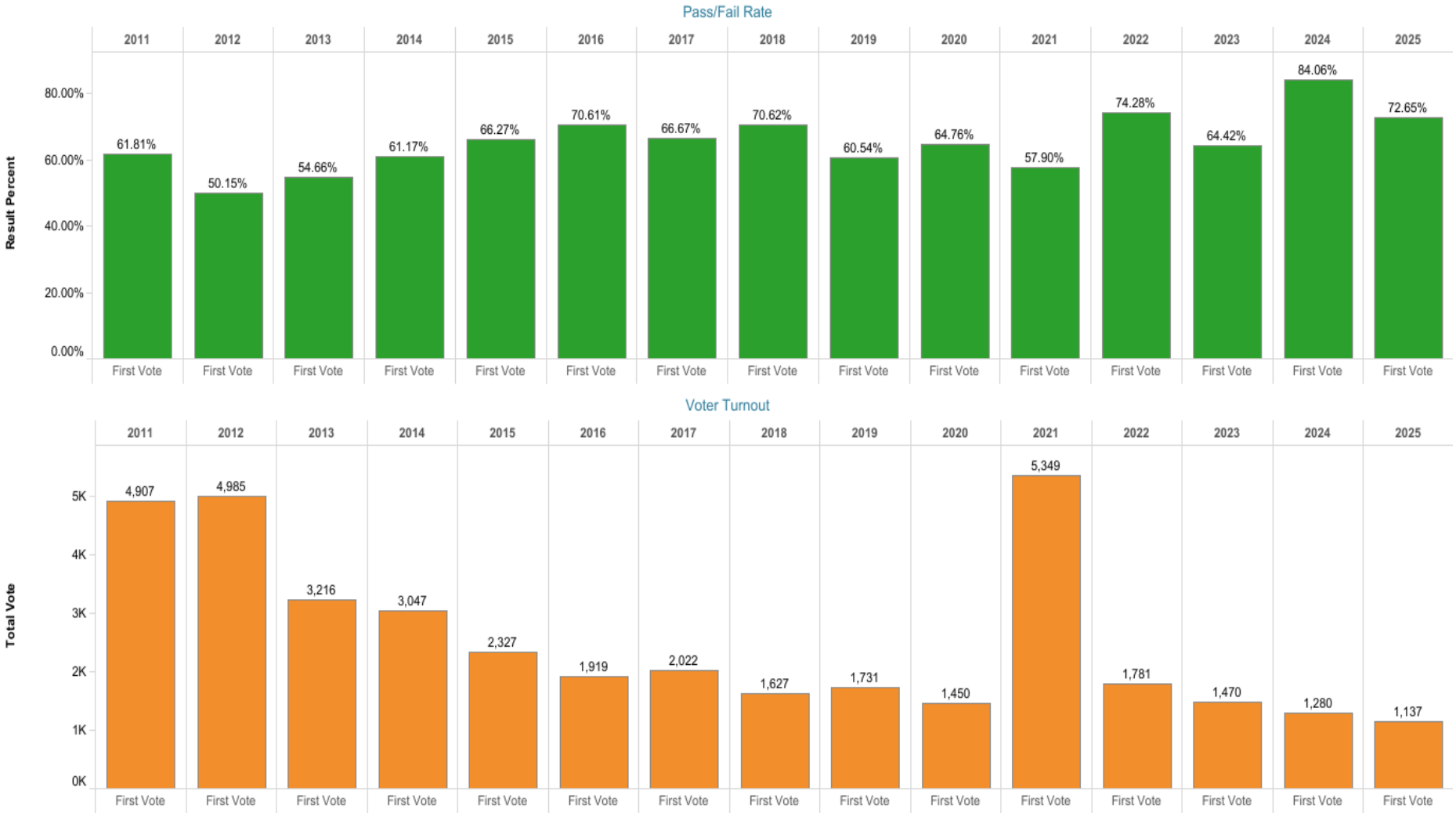
Board of Education, District Clerk and District Meetings - Codes -1010, 1040 & 1060
Superintendent's Office Codes - 1240 & 1245
Business Administration, Payroll, Auditing, Purchasing & Treasurer Codes - 1310, 1320, 1325, 1345 & 1380
Legal, Personnel/Human Resources and Public Relations Codes - 1420, 1430 & 1480
Custodial, Maintenance & Grounds Codes - 1620, 1621, 1622, 1624, 1625 & 1660
Security Operations Code - 1623
Central Printing & Data Services Codes - 1670, 1680 & 1681
Misc. Insurance, School Association Dues & BOCES Participation Fee Codes - 1910, 1920 & 1981



Next Meeting

- Updates to State Aid – If Applicable
- Review Expense Codes
  - 2000 – Instruction/Program
  - 9000 – Undistributed
- Review “Rollover Budget”

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 -