William Floyd School District

Our rich history builds a promising future!

BUDGET ADOPTION MEETING #4

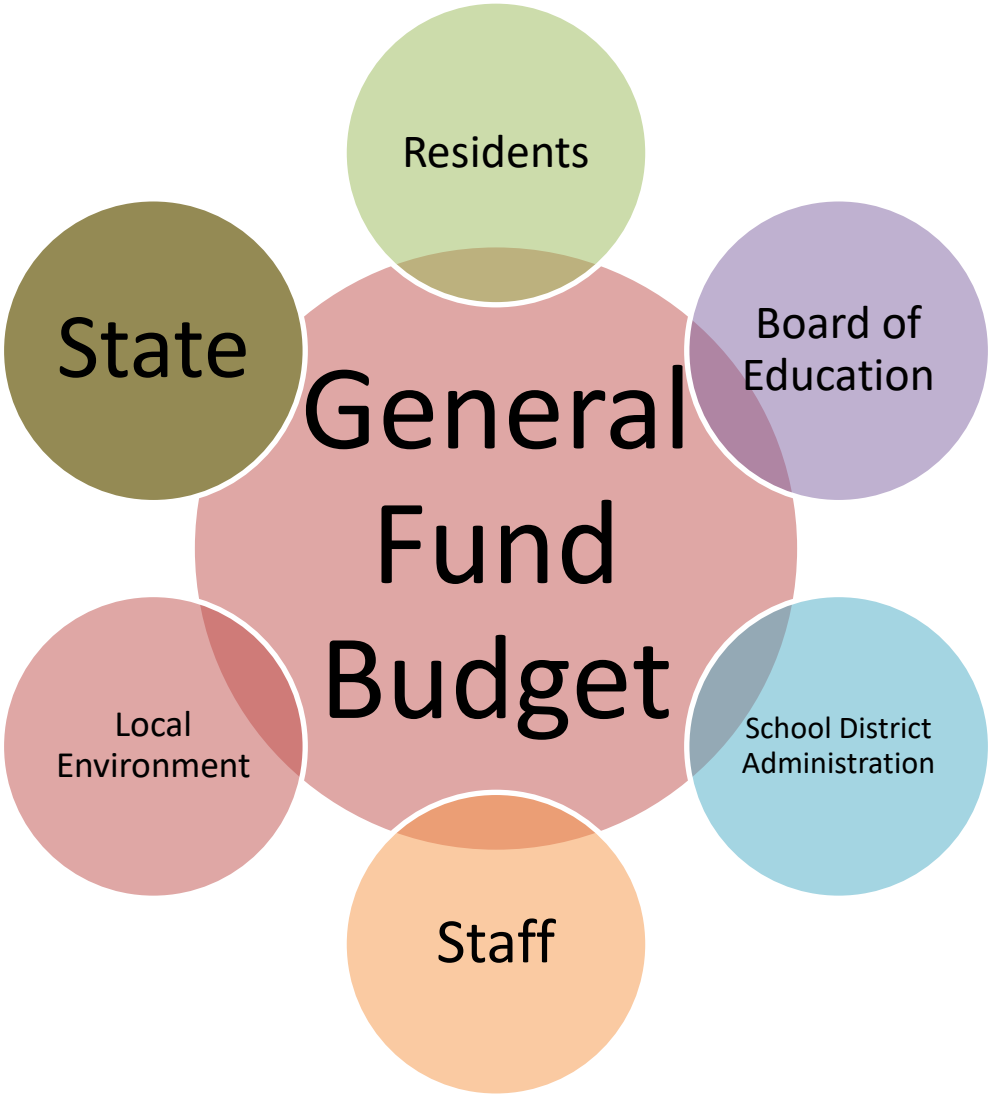
April 21, 2026

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

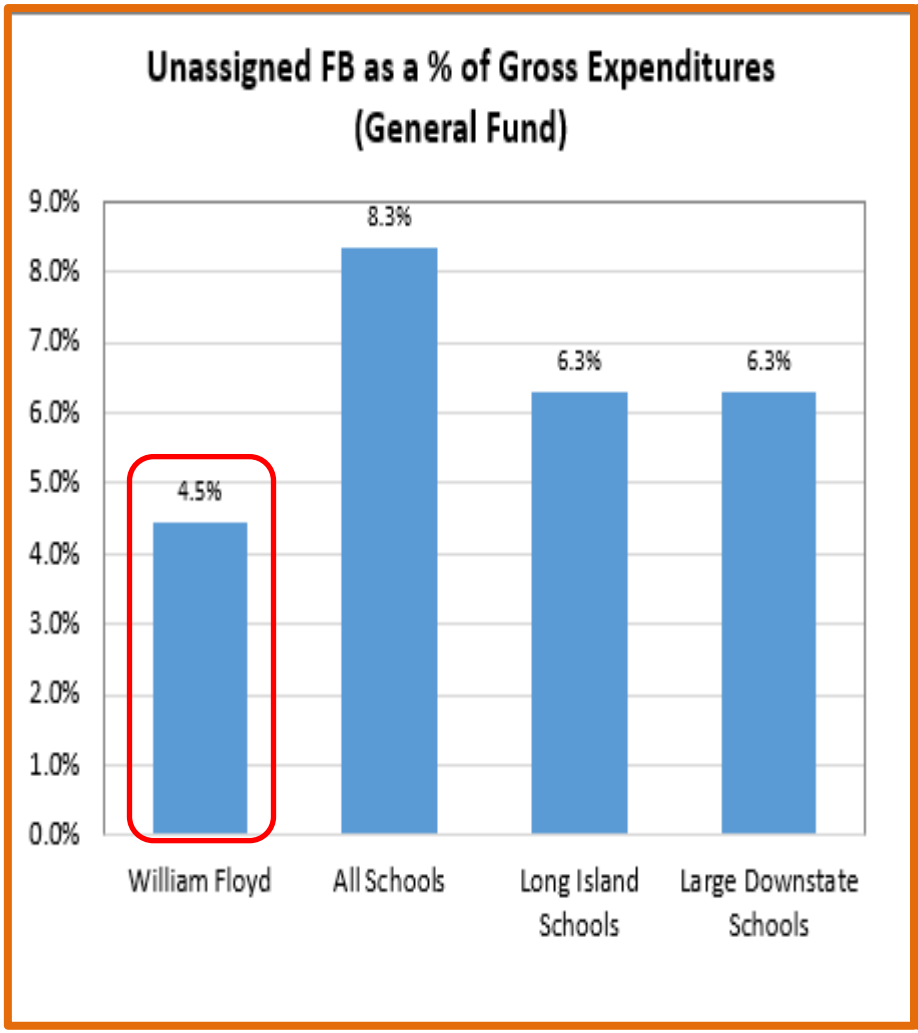
- Sustainability
- Local Control
- Student Needs
- Support Services

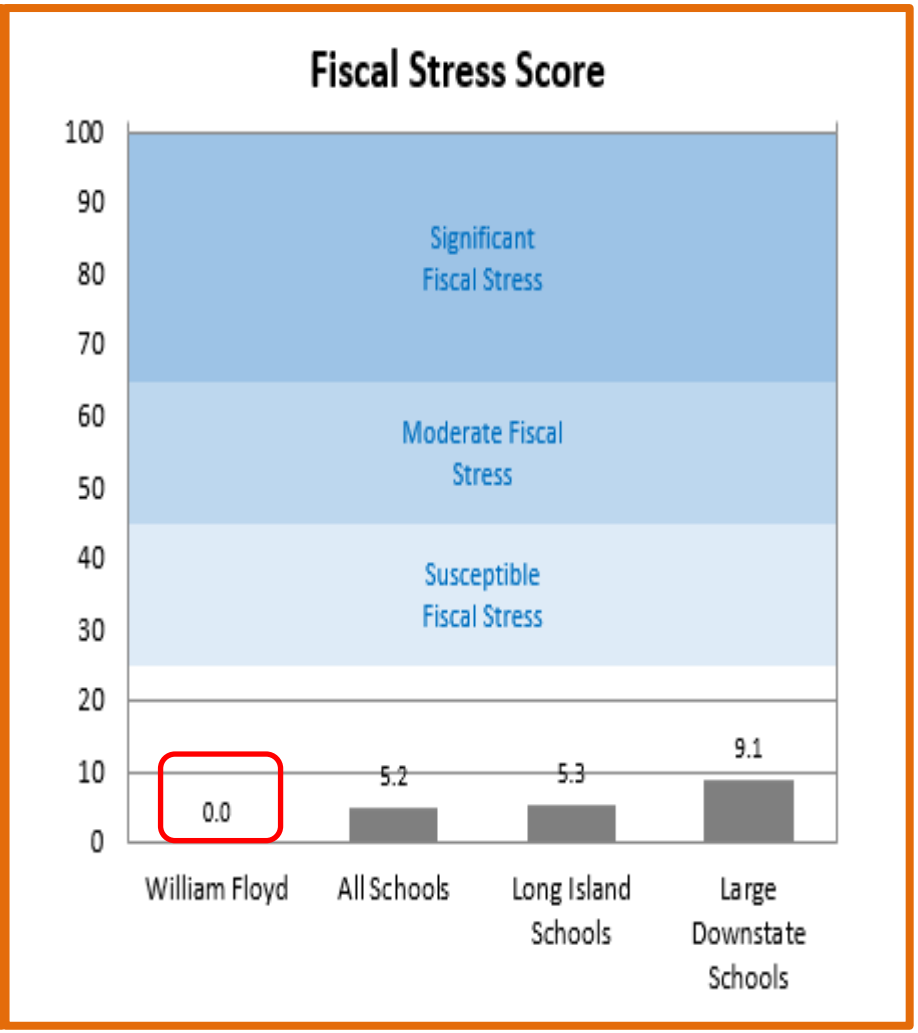
Long-Term

- Graduation
- College – Career
- New Programs
- Competitive

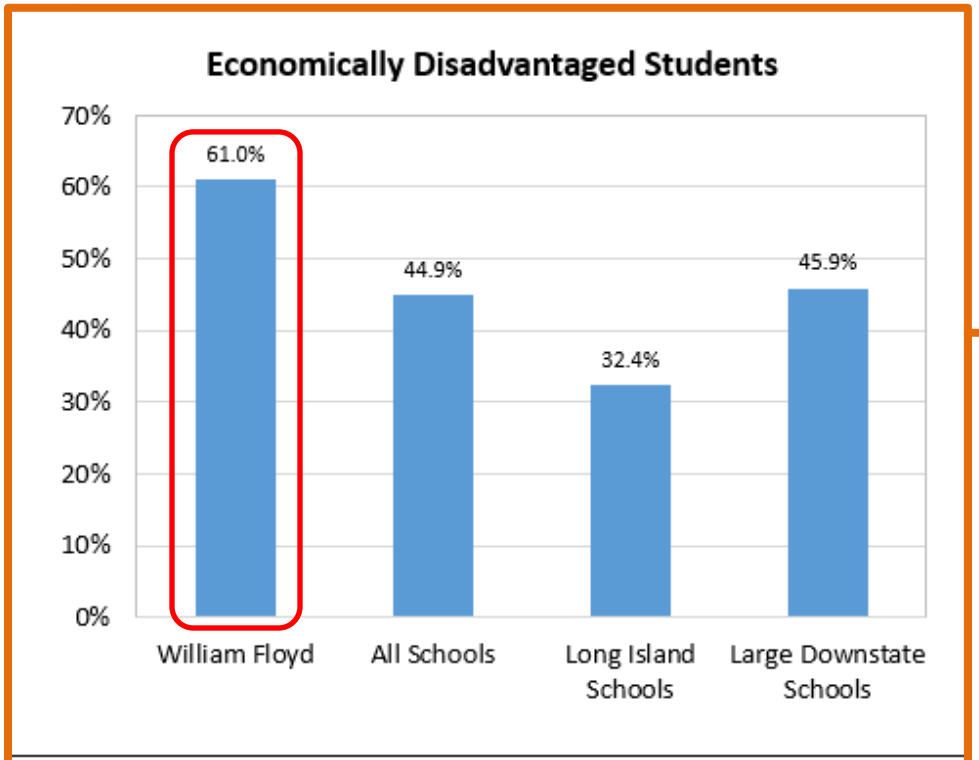
MAINTAINING LOCAL OPPORTUNITY AND CONTROL:
OUR COMMUNITY DESERVES IT!

William Floyd's Fiscal Stress - OSC

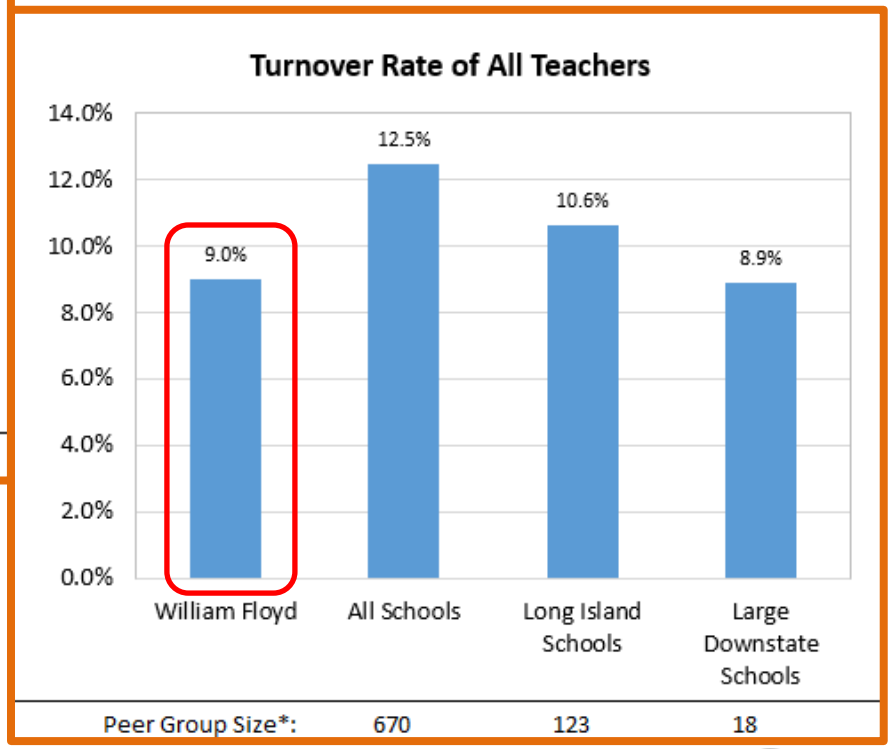




William Floyd's Environmental Stress - OSC



Peer Group Size*:	670	123	18



Peer Group Size*:	670	123	18

Operational Funds - Buckets

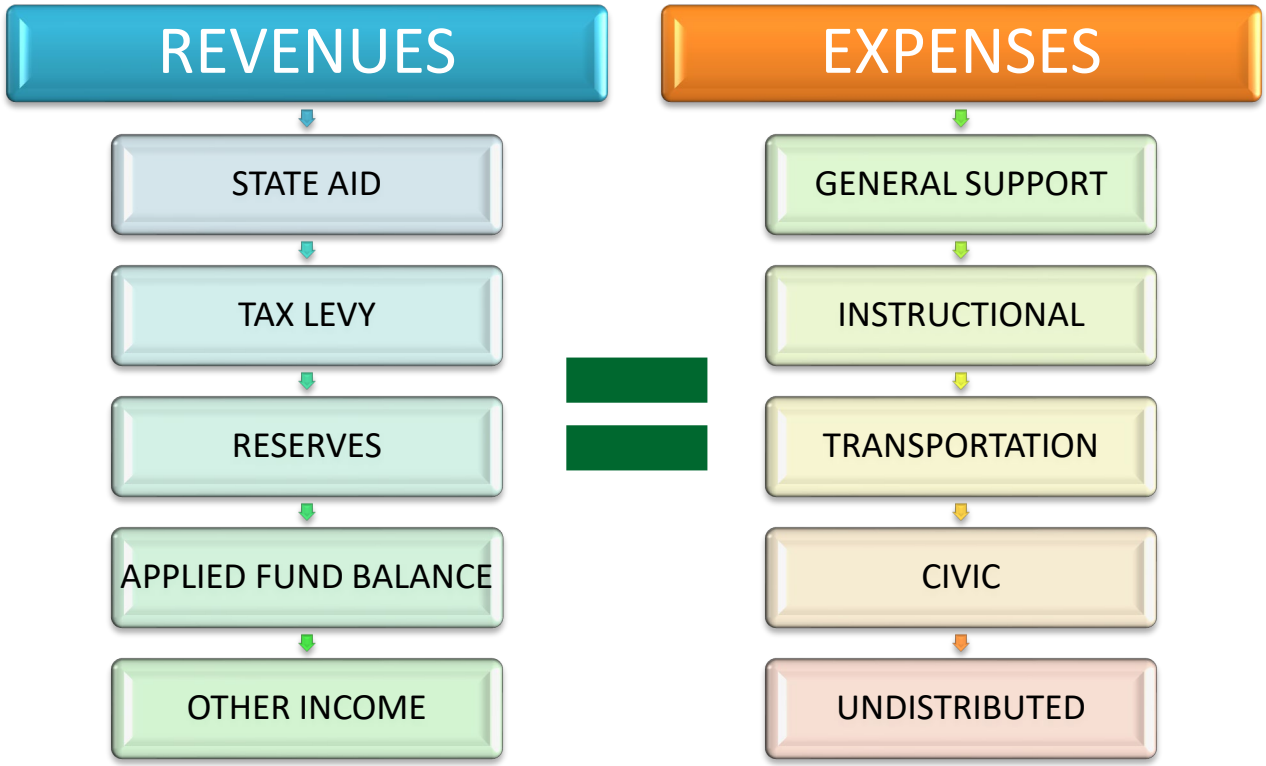
General Fund –
Resident Approved Annual Budget

~~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 - Adjusted

Adjusted Governor's Proposal - January 20, 2026			
	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	$ 21,000,000.00	$ 1,443,971.00
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	$ 239,643,181.00	$ 4,308,669.00
			1.83%
UPK	$ 3,010,407.00	$ 4,821,599.00	**$ 1,811,192.00**
Total Aid	$ 238,344,919.00	$ 244,464,780.00	$ 6,119,861.00

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.

2026-27 NYS Budget - Status

- April 1st has passed – **NO BUDGET DEAL!**
- In 5th Budget extension period!
- Key Sticking Points
  - Climate Act Changes/Delays
  - Auto Insurance Reform
  - Enforcement Changes

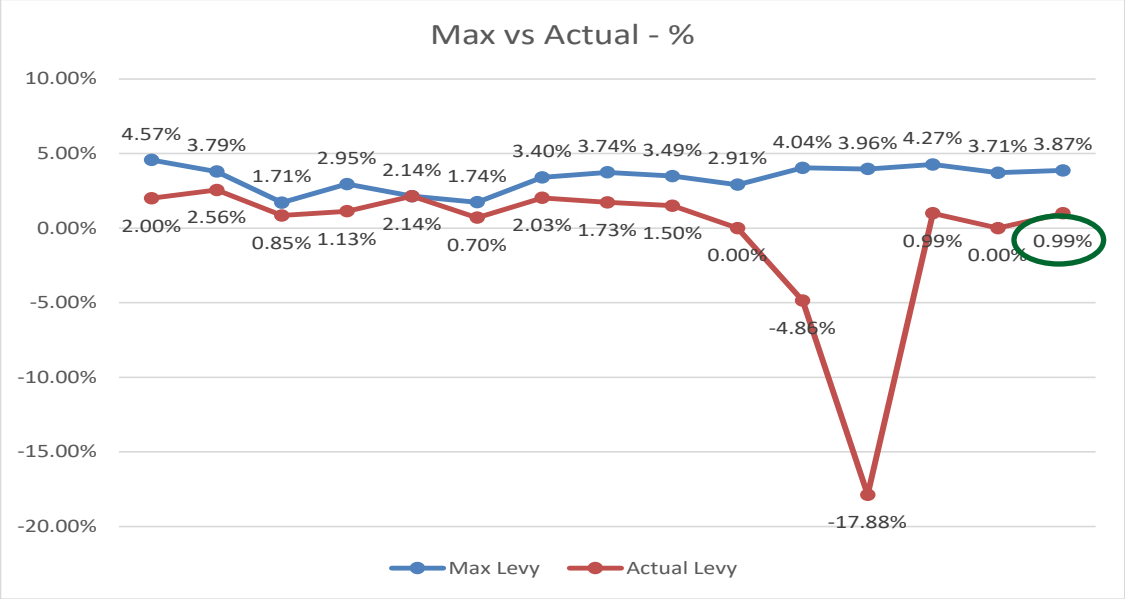
2026-27 Max Tax Levy Calculation

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%

BOE Proposed Tax Levy
$81,992,000
0.99% Increase

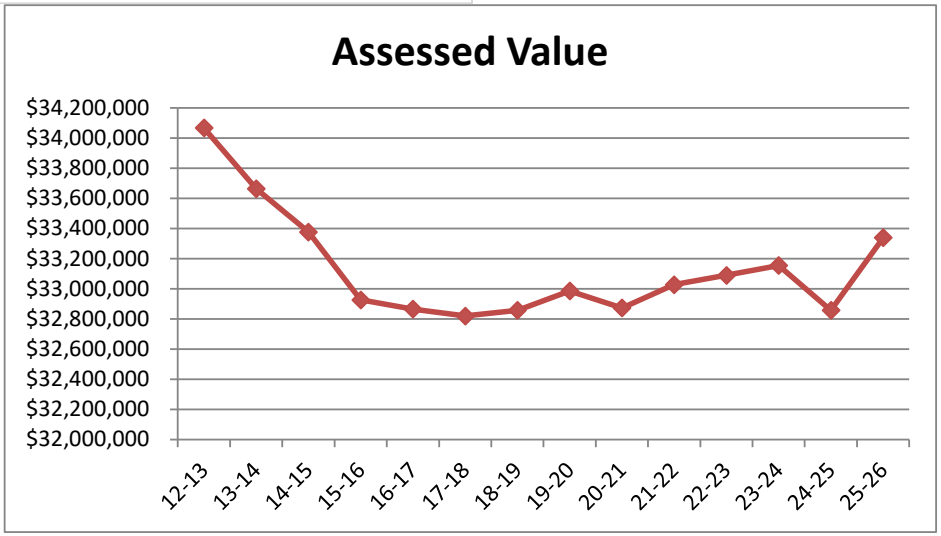
2026-27 Max Tax Levy Calculation



BOE Proposed Tax Levy

$81,992,000

0.99% Increase



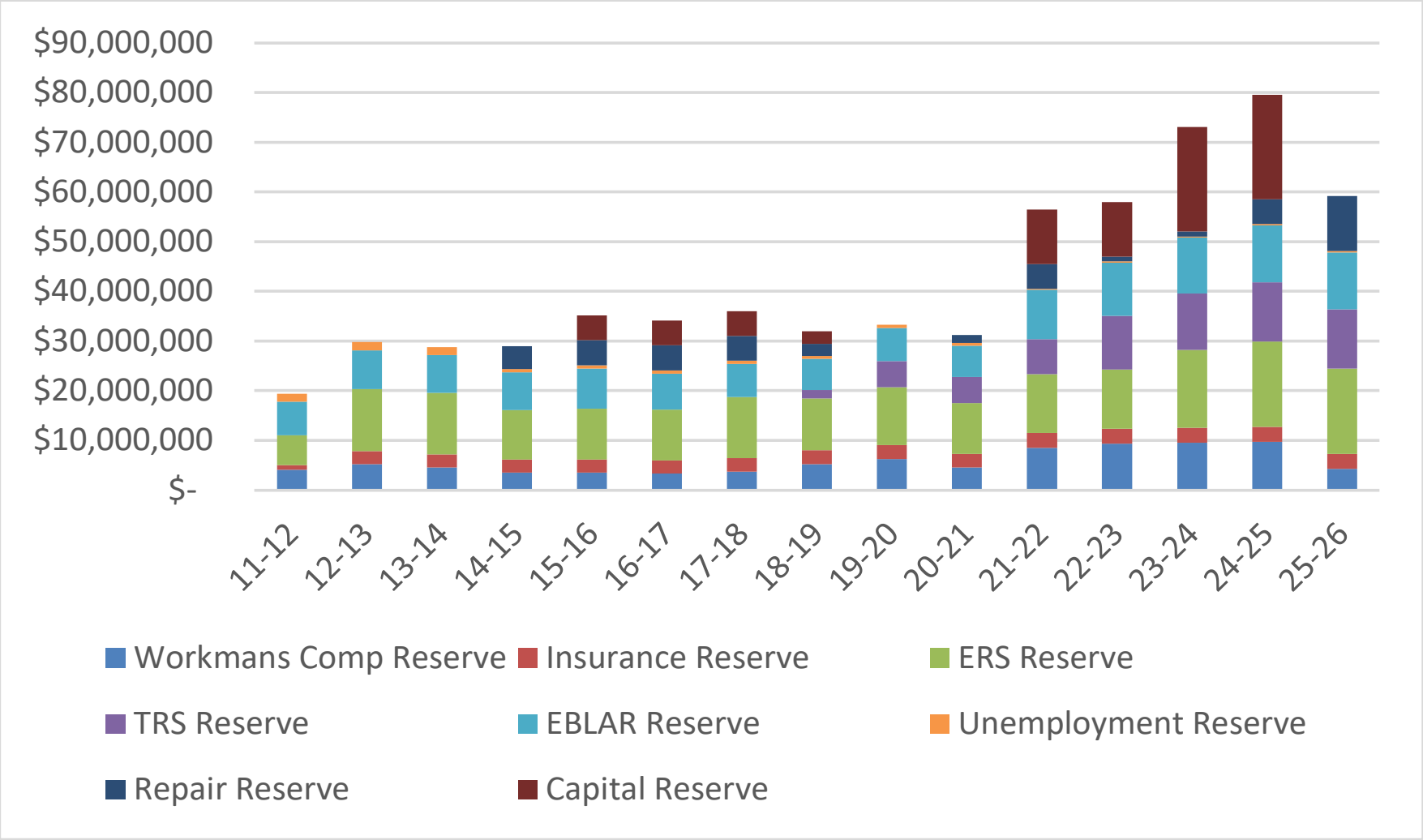
2025-26 Brookhaven Tax Rates

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
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14-15
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16-17
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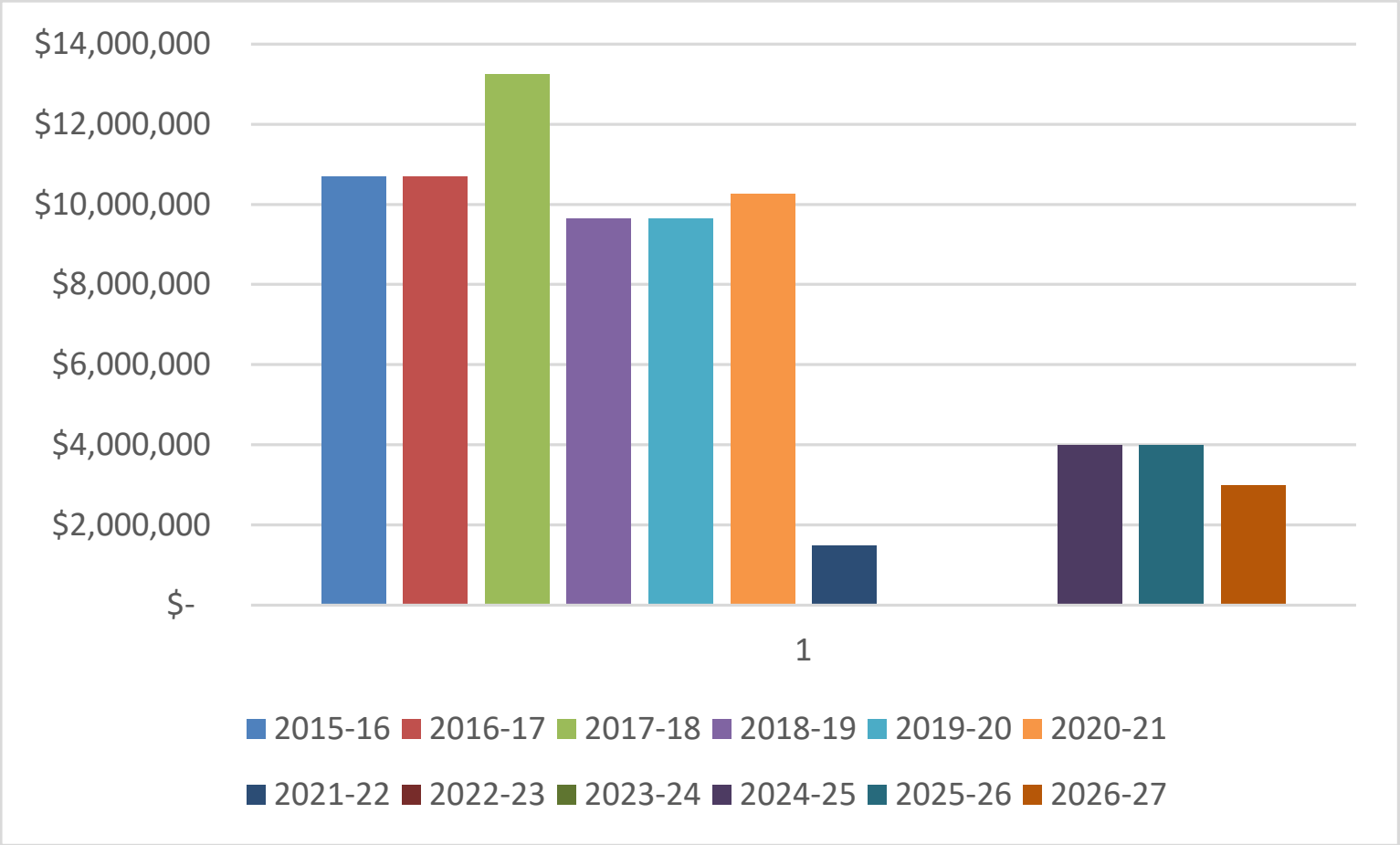
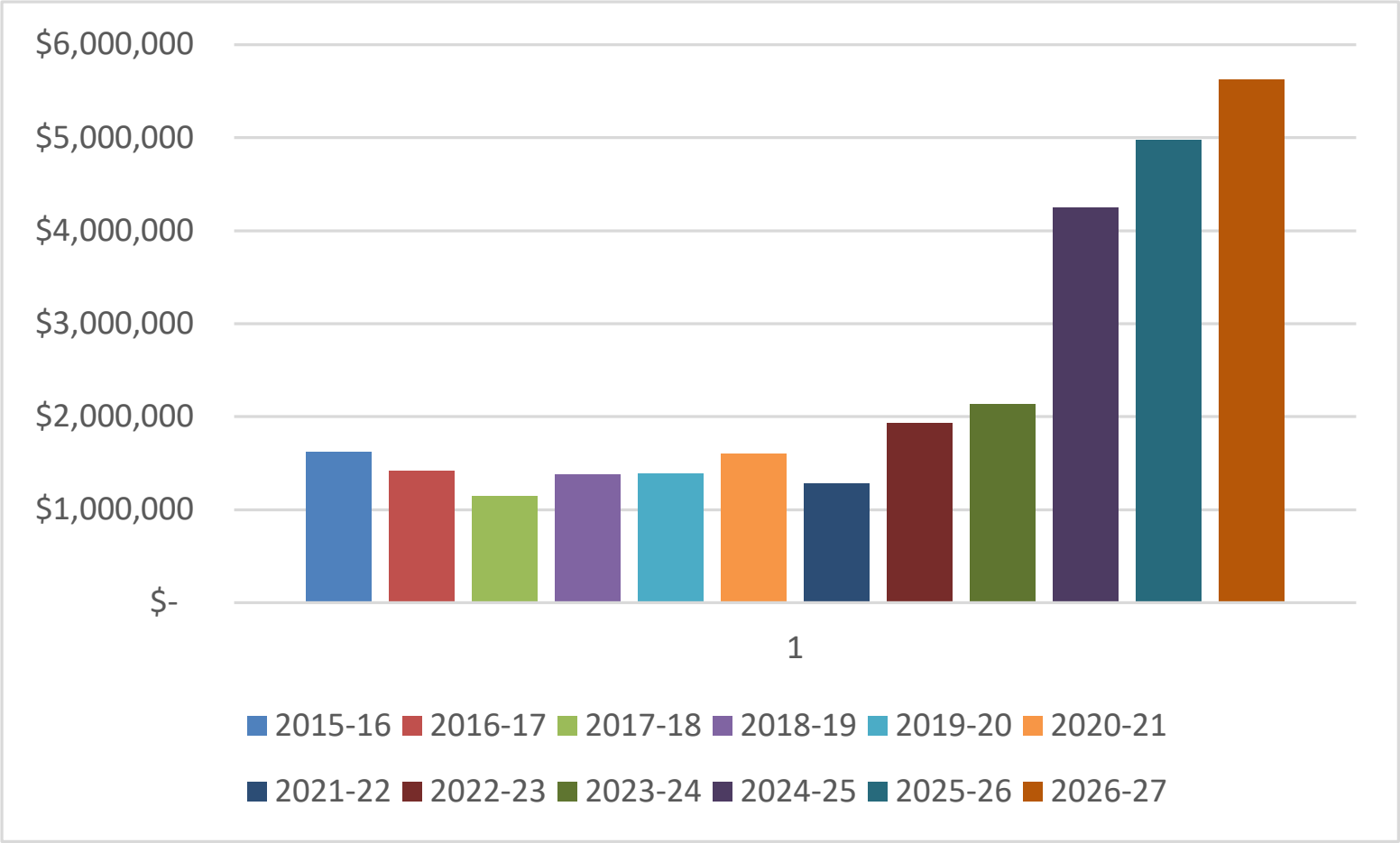
18-19
19-20
20-21
21-22
22-23
23-24
24-25
25-26
Workmans Comp Reserve
Insurance Reserve
ERS Reserve
TRS Reserve
EBLAR Reserve
Unemployment Reserve
Repair Reserve
Capital Reserve

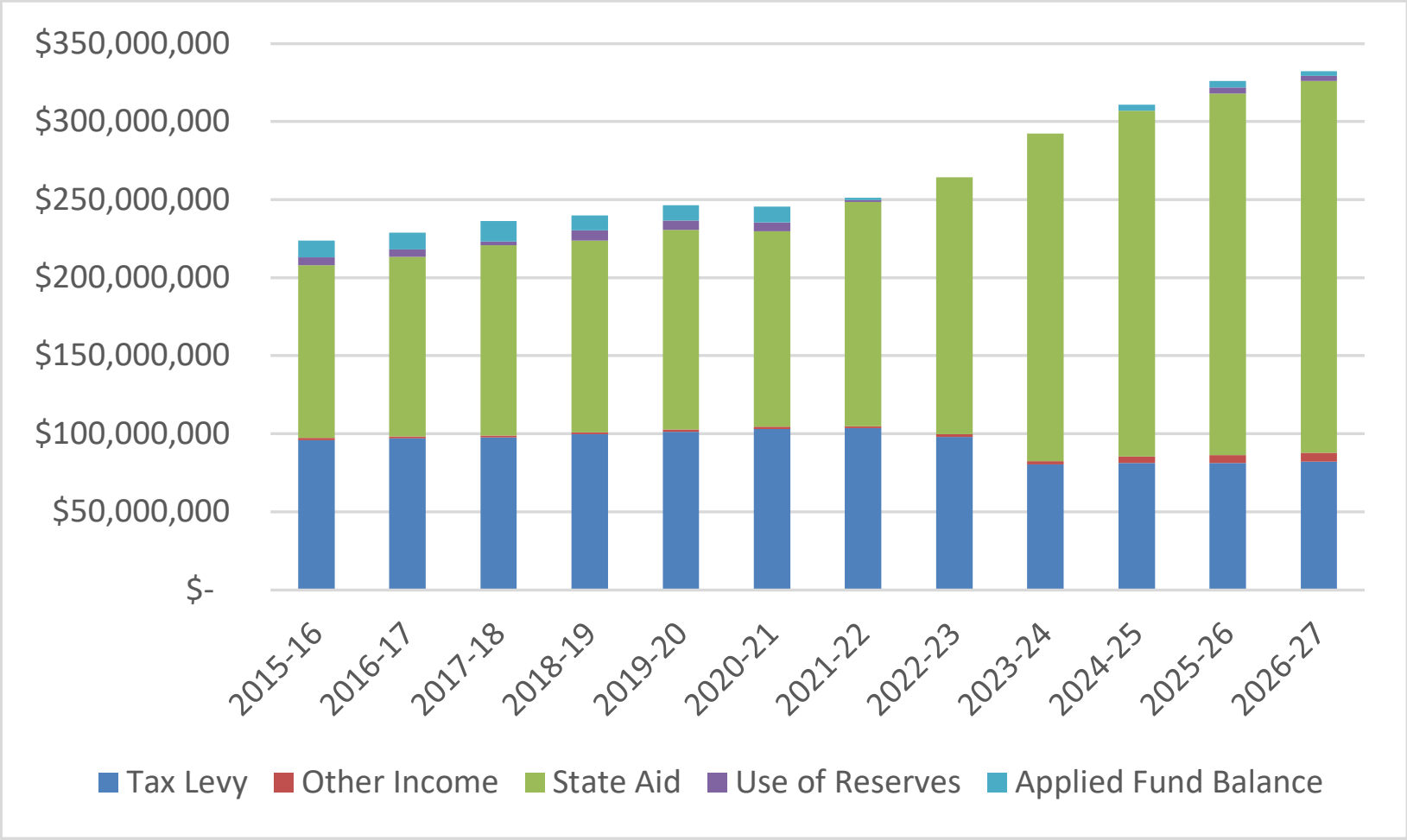
Applied Fund Balance



Other Income



Revenue 2015-16 through 2026-27



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 – more than 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

Rollover Budget

Definition:

What it will cost to do everything that we are currently doing in the 2025-26 school year, in the 2026-27 school year.

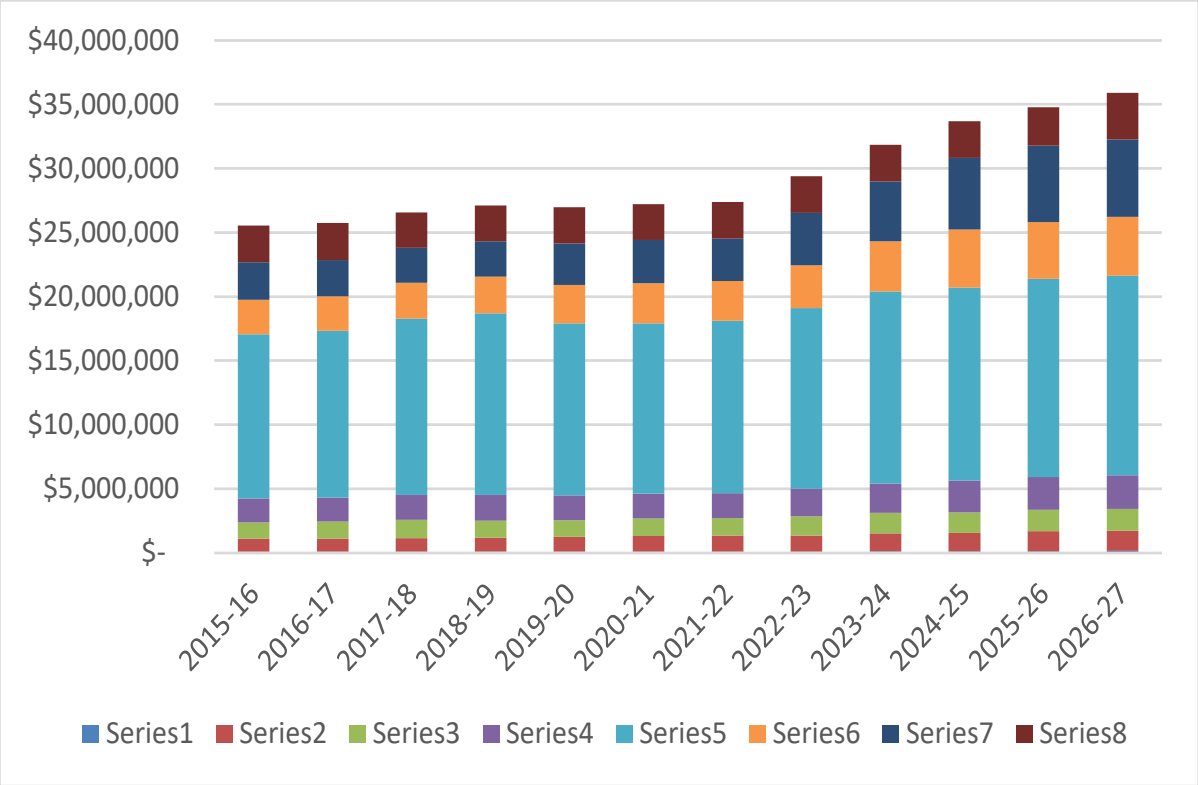
- This includes all programs, classes, staff and student opportunities that currently exist.

$ 332,244,618

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



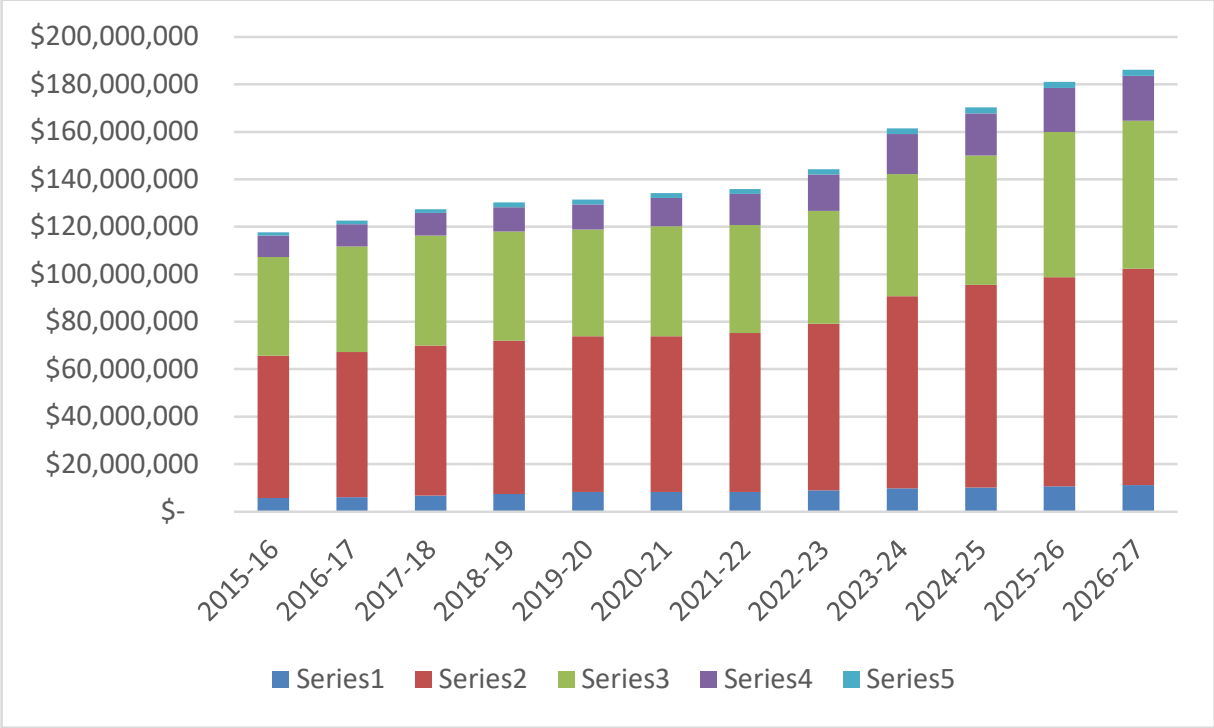
$ 35,665,035.00

2000 – Instruction – 2026-27

2000 - Instruction

General Education, Special Education, Extracurricular Clubs, Sports & Intramurals

Supervision Codes 2010, 2020, 2041, 2044, 2060 & 2070
Instructional Codes - 2110 thru 2173
Special Education Instruction Codes - 2250 thru -2280
Instructional Departments, Co-Curricular & Support Codes - 2331 thru 2850
Athletics Code - 2855



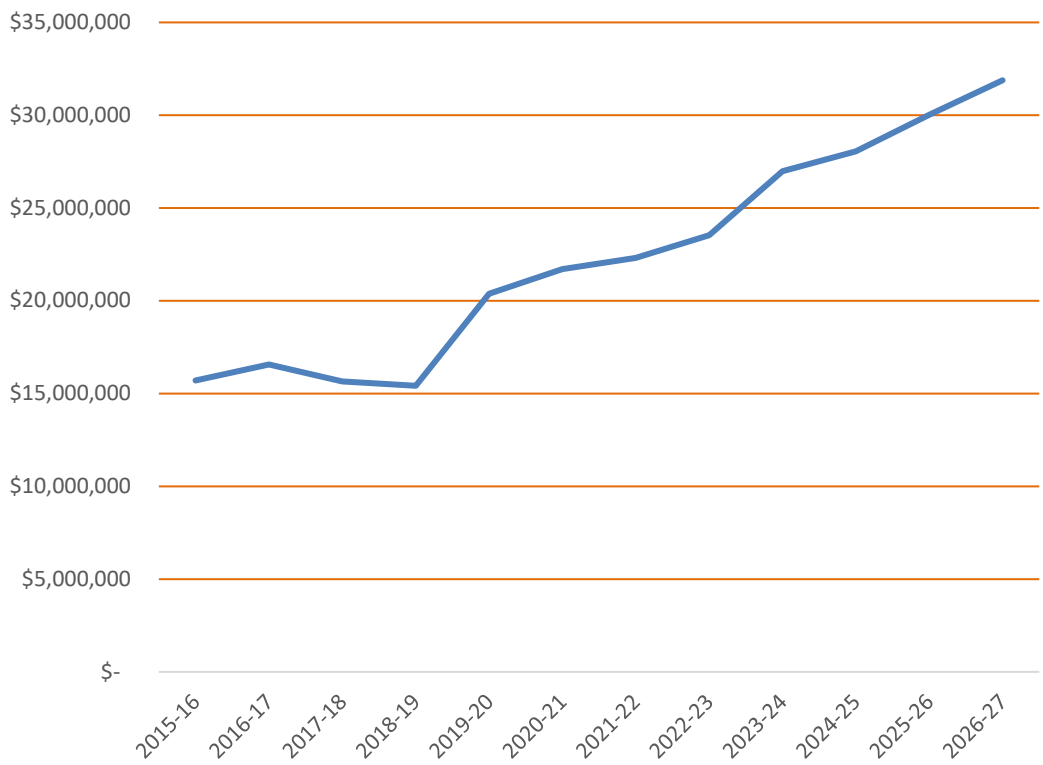
$ 186,079,133.00

5000 - Transportation – 2026-27

5000 - Transportation

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

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

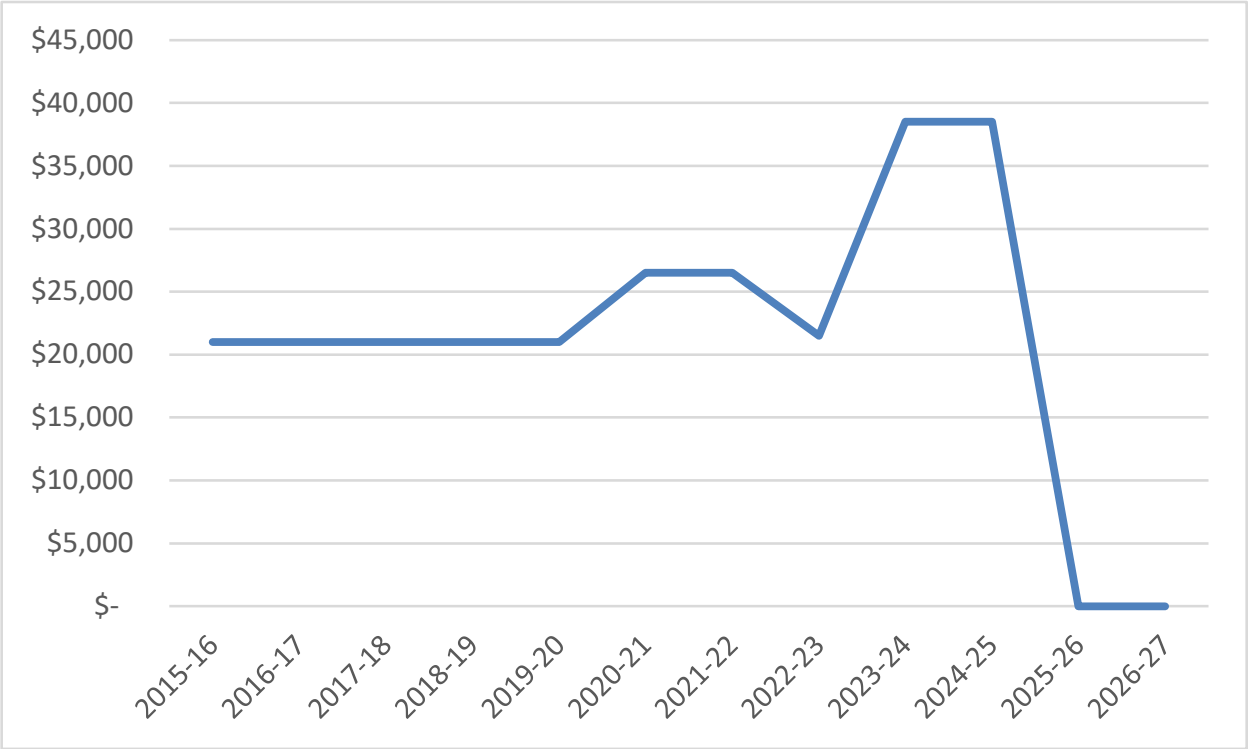


$31,882,000

7000 - Recreation – 2026-27

7000 - Recreation

Equipment and supplies for recreation



$0.00

9000 – Undistributed – 2026-27

9000 - Undistributed

All other costs incurred for district operations, FICA, MEDI, TRS, ERS, WC, UE, Bonds Interest and transfers

Employee Benefits - Health, Dental, Vision, TRS, ERS, FICA, MEDI, Workers Comp, Unemployment, Stop Gap & Medical Administration

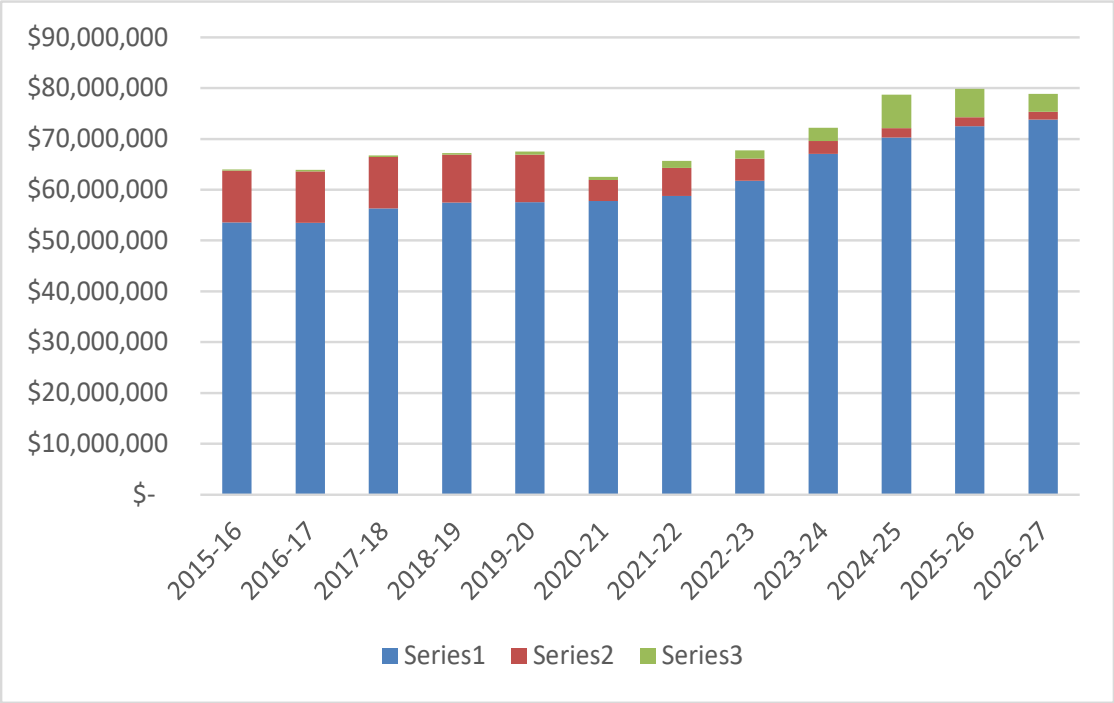
Codes - 9010,9020,9030,9040, 9060 & 9089

Principal, Interest and TAN Expenses

Codes - 9711, 9715, 9731 & 9760

Interfund Transfers

Codes - 9901, 9950 & 9960



Includes $2,900,000 Transfer to Capital for Safety, Food Service Renovations, Classroom and Building Renovations

$ 78,854,726.00

Transfer to Capital - $2,900,000

"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 food service spaces, interior and exterior instructional spaces, abatement of hazardous materials and/or the purchase of furnishings/equipment.

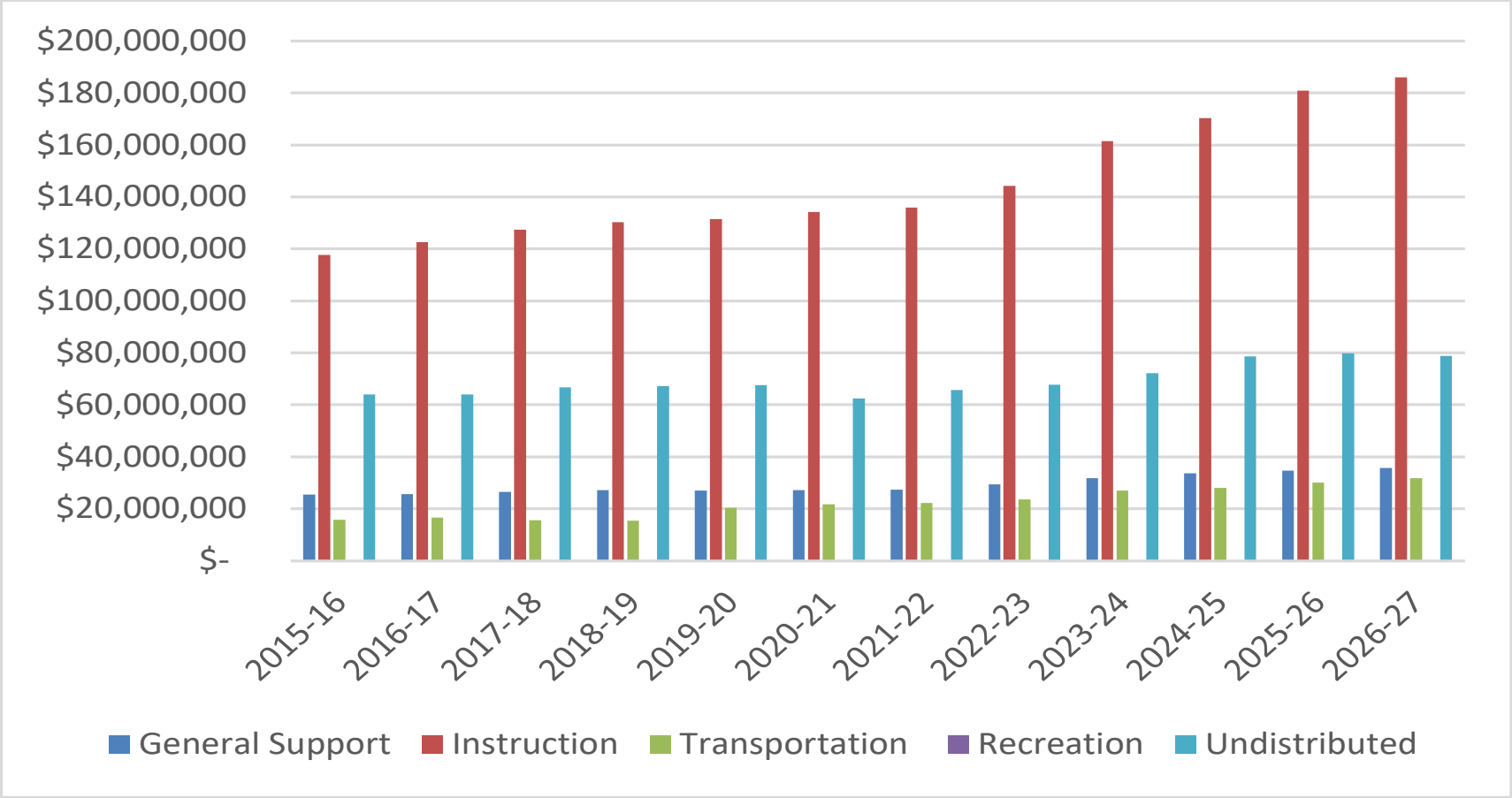
2026-27 Proposed Budget

Rollover Budget -	$332,244,618
Retirement Savings -	($743,724)
Adjusted Budget -	$331,500,894
Adds -	$975,000
Proposed 2026-27 Budget -	$332,475,894

Adds - $600,000 increase in Insurance
$275,000 new multi-year plan

2025-26 Budget	$325,979,724.00
2026-27 Budget	$332,475,894.00
$ Increase	$ 6,496,170.00
% Increase	1.99%

General Fund Budget – 2026-27

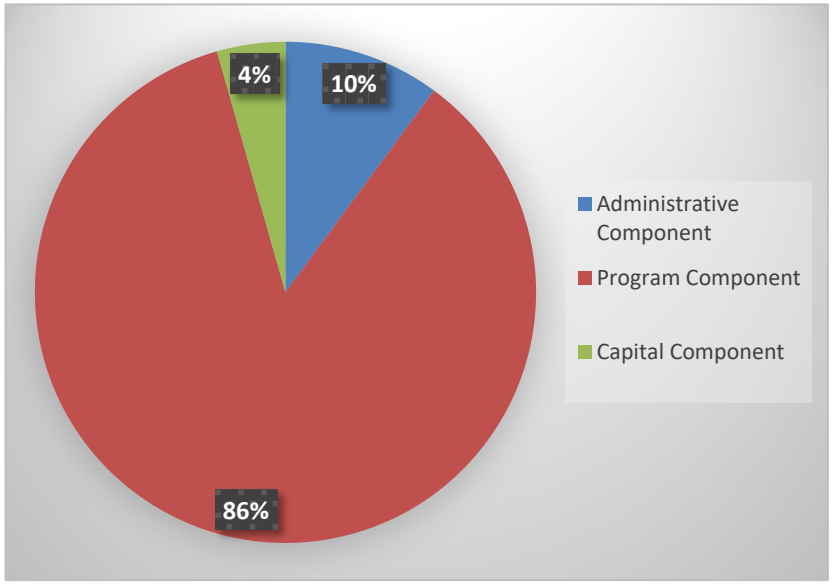


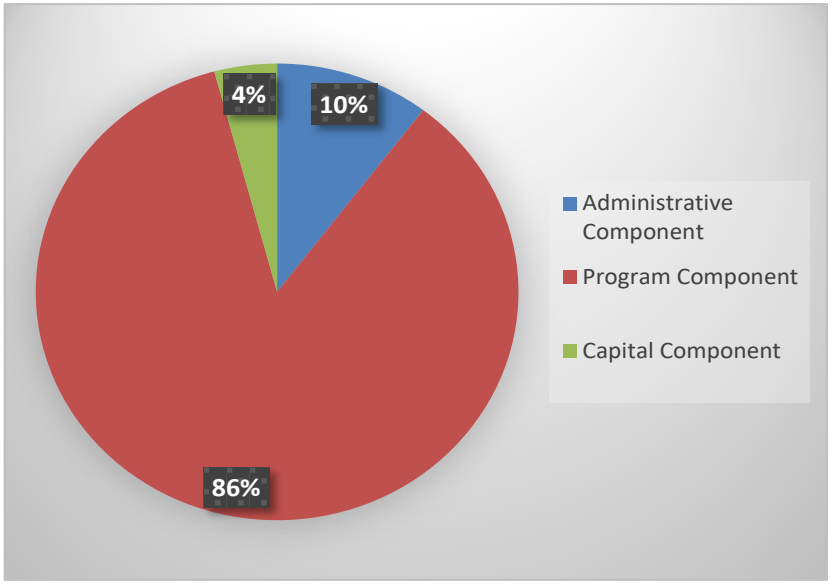
$ 332,475,894.00

2026-27 Proposed Budget

	2015-16 Adopted Budget	2016-17 Adopted Budget	2017-18 Adopted Budget	2018-19 Adopted Budget	2019-20 Adopted Budget	2020-21 Adopted Budget	2021-22 Adopted Budget	2022-23 Adopted Budget	2023-24 Adopted Budget	2024-25 Adopted Budget	2025-26 Adopted Budget	2026-27 Proposed Budget
General Support	$ 25,551,114	$ 25,730,883	$ 26,569,923	$ 27,116,748	$ 26,958,045	$ 27,220,031	$ 27,367,024	$ 29,395,052	$ 31,838,022	$ 33,703,548	$ 34,763,935	$ 35,665,035
Instruction	$117,692,626	$122,545,133	$127,370,110	$130,300,941	$131,508,589	$134,144,855	$135,900,608	$144,291,339	$161,463,145	$170,336,280	$180,972,633	$186,079,133
Transportation	$ 15,702,076	$ 16,572,576	$ 15,643,884	$ 15,417,522	$ 20,375,129	$ 21,701,500	$ 22,301,000	$ 23,537,000	$ 26,988,500	$ 28,046,500	$ 30,012,750	$ 31,877,000
Recreation	$ 21,000	$ 21,000	$ 21,000	$ 21,000	$ 21,000	$ 26,500	$ 26,500	$ 21,500	$ 38,500	$ 38,500	$ -	$ -
Undistributed	$ 64,021,616	$ 63,918,245	$ 66,721,982	$ 67,182,600	$ 67,493,362	$ 62,513,725	$ 65,696,275	$ 67,777,759	$ 72,189,977	$ 78,735,861	$ 79,833,500	$ 78,854,726
Total	$222,988,432	$228,787,837	$236,326,899	$240,038,811	$246,356,125	$245,606,611	$251,291,407	$265,022,650	$292,518,144	$310,860,689	$325,582,818	$332,475,894

Three-Part Budget





2025-26 Adopted Budget	2026-27 Proposed Budget
$ 32,932,865	$ 34,401,135
$ 278,664,759	$ 284,132,909
$ 14,382,100	$ 13,941,850
$ 325,979,724	$ 332,475,894

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

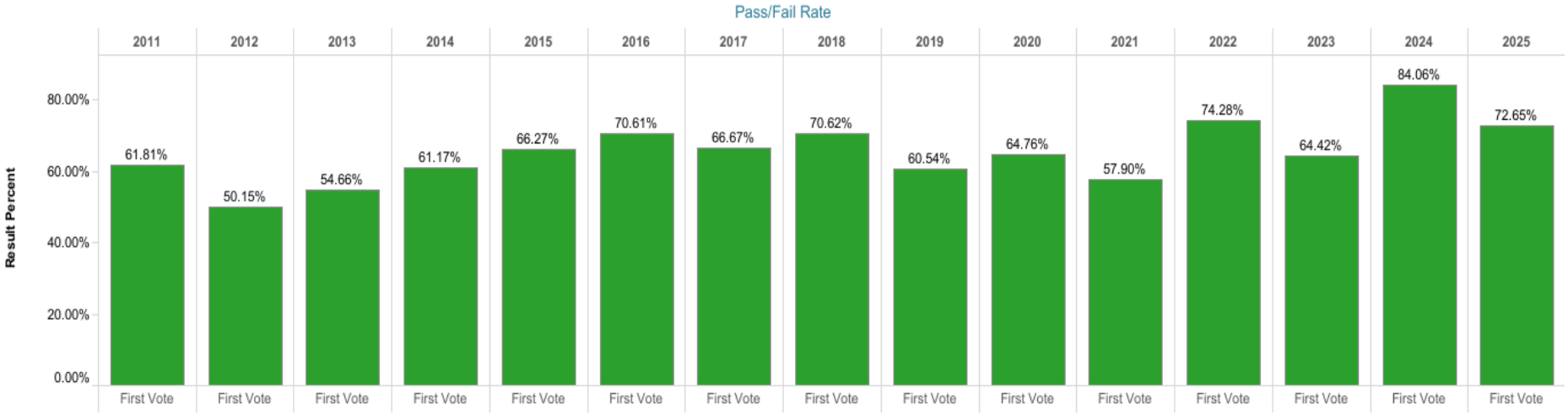
Or

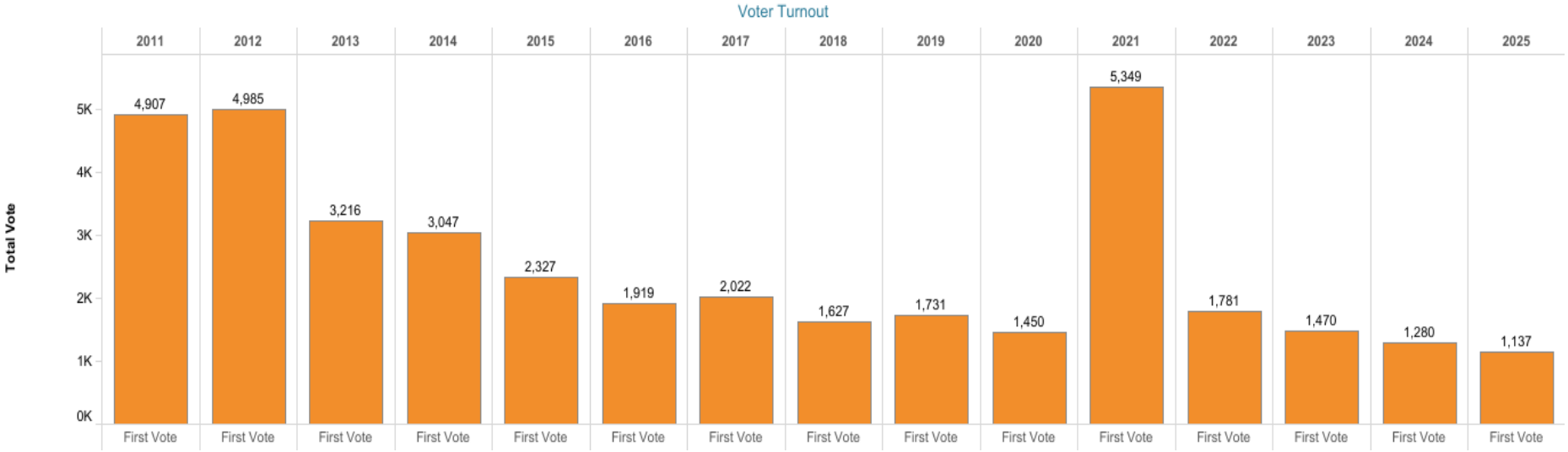
2. Adopt a contingency budget that levies a tax no greater than that of the prior year (0% increase in tax levy)

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 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 Meeting #4 - 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 -