

Westbury Schools 2018-2019 Proposed Budget

Eudes S. Budhai, Superintendent of Schools

Christine S. Costa, CPA, Assistant Superintendent for Finance & Operations

Dr. Roger Bloom, Assistant Superintendent for Personnel

Susan Unnold, Assistant Business Administrator/Treasurer

Budget Vote: May 15, 2018



BUDGET DEVELOPMENT CALENDAR

Date	Action
September 28, 2017	Present 2018/19 budget calendar to Board of Education for approval.
October 2017	Distribute budget packages to Principals and Directors with budget parameters and deadlines.
October 2017	Review by Central Office Administrators of preliminary budget requests.
November 2017	Meet with Principals and Directors to review preliminary budget requests.
December 2017	Central Office staff meets with Principals and Directors to finalize requests.
January 2018	Develop initial draft of budget and present to Board of Education/Audit committee.
January 26, 2018	Distribute preliminary budget to Board of Education/Audit committee.
January 29, 2018 to February 28, 2018	Conduct budget work sessions with the Board of Education and Central Office Administrators.
February 15, 2018	Present preliminary budget and tax levy limit calculation to the Board of Education. Present revenue estimate using Governor state aid proposal .
March 15, 2018	Continue budget deliberation. Update revenue estimate.
March 1, 2018	Submit initial 2018/19 tax levy limit calculation to the Office of the State Comptroller & SED.
March 22, 2018	Continue budget deliberation. Update revenue estimate.
March 28 2018 April 4, 2018 April 18, 2018 May 2, 2018	Publish Legal Notice with date, time and place of hearing and budget vote. Must advertise four (4) times within seven (7) weeks with first publication at least forty five (45) days before budget vote day (May 15, 2018). Publication should appear in two (2) general circulation newspapers.
April 19, 2018	Finalize and adopt the 2018/19 budget and property tax report card with Board of Education.
April 19, 2018	Appoint Election Inspectors and Clerks for budget vote day. Confirm Board of Registration appointed.
April 2018	Rent voting booths. Arrange transportation of booths. Order updated registered voter list from Nassau County Board of Elections.
April 16, 2018	Deadline for petitions; Board of Education candidates and propositions. District Clerk advises candidates of the drawing date for ballot listing position so that they may attend. District Clerk advises candidates of their legal requirement to file sworn statements of campaign contributions. First sworn statement due to District Clerk and Commissioner of Education thirty (30) days prior to vote day; April 16, 2018.
April 20, 2018	Last day for Board of Education to finalize budget and adopt the property tax report card.
April 23, 2018	Property tax report card due to SED via the SAMS system. Due the next business day after the Board of Education adopts the report card but no later than April 23, 2018.

First Draft Budget



Preliminary Tax Cap Calculation

BUDGET DEVELOPMENT CALENDAR

	Transmit property tax report card to local newspapers.
April 17-20, 2018	District Clerk performs drawing for Board of Education candidate ballot listing position.
May 8, 2018	Conduct voter registration with Board of Registration at Dryden, Drexel, Park and WMS. Update voter registration list.
April/May 2018	Prepare budget notice.
May 2018	Conduct training of Election Inspectors and Clerks, if necessary. Coordinate election site logistics with Principals, Facilities and IT for budget vote day.
April 16-May 8, 2018	District Clerk mails absentee ballots to qualified voters that request one and all permanently disabled voters. The ballot can be mailed between thirty (30) days and seven (7) days before budget vote day. Within seven (7) days of budget vote day, absentee ballot applications can be accepted by the District Clerk with ballots hand delivered to qualified voters.
May 1, 2018	Conduct budget hearing seven (7) to fourteen (14) days before budget vote day. At the hearing the budget must be presented in plain language and in three components; Administrative, Program and Capital.
May 9, 2018	Revise tax levy limit calculation submission with OSC, if necessary.
May 10, 2018	Second sworn statement of campaign contributions due to District Clerk and Commissioner of Education; due five (5) days before budget vote day.
May 10-14, 2018	Sworn statements of campaign contributions in excess of \$1,000 and not previously reported due within 24 hours of receipt of funds to the District Clerk and Commissioner of Education.
April 24-May 1, 2018	Budget statement and required attachments must be available, upon request, at each school building, office of administration, public library and on the district's website at least seven (7) days before the budget hearing and at least fourteen (14) days before budget vote day. In addition, the budget statement with attachments must be available at each voting location on budget vote day.
Through May 14, 2018	District Clerk maintains the absentee ballot list for public inspection and challenge.
May 7, 2018	Final date to submit 2018/19 administrator salary disclosure to SED via the SAMS system.
May 9, 2018	Mail budget notice to eligible voters, no later than six (6) days prior to budget vote day.
May 15, 2018	Statewide Annual Budget Vote Day and Board of Education Trustee Election.
June 14, 2018	Last date to file sworn statements of campaign contributions to the District Clerk and Commissioner of Education.
July 1, 2018	Implement 2018/19 budget.

Red – Indicates Board of Education meeting date

Bold – Filing Deadline date

Green – Budget Vote date

Tax Cap Calculation

Preliminary Data

Prior Year Tax Levy	\$ 77,223,323	
Multiply by: Tax Base Growth Factor	1.0014	← Per: NYS ORPS
Adjusted Tax Levy	\$ 77,331,436	
Add: PILOTS from prior year	\$ 2,777,140	
Subtract: Exclusions prior year - Capital	-	
Adjusted Prior Year Levy	\$ 80,108,576	
Multiply by: Allowable levy growth factor	2.0000%	← Per: NYS Comptroller
Tax Levy including Growth Factor	\$ 81,710,747	
Subtract: PILOTS for coming year	2,971,988	?
Tax Levy Limit	\$ 78,738,759	
Add: Coming Year Exemption - Capital	\$ 120,557	?
MAXIMUM ALLOWABLE TAX LEVY	\$ 78,859,316	

First Draft Budget 2018-2019

▶ 2017-2018 Adopted Budget	\$145,295,800
▶ 2018-2019 First Draft Budget	\$156,156,004
▶ Budget to Budget Increase	7.47%
▶ Revenue	\$148,459,839

▶ Budget Gap

\$ (7,696,165)

**We will come back
to this figure later**

2018-2019 First Draft Budget Based on Governor's State Aid Proposal

		PROJECTED	\$	%
STATE AID	2017-2018	2018-2019	Difference	Difference
Basic State Aid - excludes Pre-K	\$ 49,600,690	\$ 51,572,594	\$ 1,971,904	3.98%
Building Aid	2,688,610	2,695,387	6,777	0.25%
Deducts	(266,990)	(250,000)	16,990	-6.36%
SUBTOTAL	\$ 52,022,310	\$ 54,017,981	\$ 1,995,671	3.84%
OTHER REVENUE				
PILOTS - Paymentst in Lieu of Taxes	\$ 2,777,140	\$ 2,971,988	\$ 194,848	7.02%
Medicaid Reimbursement	300,000	300,000	-	0.00%
Student Tuition	350,000	350,000	-	0.00%
Health Services	200,000	200,000	-	0.00%
Use of Money & Property	75,000	75,000	-	0.00%
Miscellaneous	100,000	100,000	-	0.00%
ERS Retirement Reserve	1,272,831	1,272,831	-	0.00%
Appropriated Fund Balance	10,062,723	10,062,723	-	0.00%
Debt Service	1,400,000	-	(1,400,000)	-100.00%
Workers Compensation Reserve	165,870	150,000	(15,870)	-9.57%
Employee Benefit Accrued Liability Reserve	-	100,000	100,000	100.00%
SUBTOTAL	\$ 16,703,564	\$ 15,582,542	\$ (1,121,022)	-6.71%
TOTAL STATE AID & OTHER REVENUES	\$ 68,725,874	\$ 69,600,523	\$ 874,649	1.27%
TAX LEVY	\$ 77,223,323 *	\$ 78,859,316	\$ 1,635,993	2.12%
REVENUES	\$145,949,197	\$ 148,459,839	\$ 2,510,642	1.72%
BUDGET	\$145,295,800	\$ 156,156,004	\$ 10,860,204	7.47%
	BUDGET GAP	\$ (7,696,165)		

A Closer Look at the Governor's State Aid Proposal

▶ Governor's State Aid Increase **\$1,971,904**

▶ NYS Agencies

▶ Health Insurance NYSHIP	\$ 1,744,000
▶ TRS	\$ 975,000
▶ ERS	\$ <u>110,000</u>
Subtotal	\$ 2,829,000 (est.)

▶ Additional Increases...

▶ Collective Bargaining	\$ 2,900,000
▶ Pupil Personnel	\$ 1,700,000
▶ BOCES	\$ 1,000,000
▶ Transportation	\$ 600,000
▶ Charter Schools	\$ 500,000
▶ Other Benefits	\$ 500,000
▶ Facilities/Security/Utilities	\$ 320,000
▶ Summer Handicapped	\$ 200,000
▶ Other	\$ <u>311,000</u>
Subtotal	\$ 8,031,000 (est.)
Total	\$10,860,000 (est.)

Our Students... Our Story...

	<u>2013-2014</u>	<u>2014-2015</u>	<u>2015-2016</u>	<u>2016-1017</u>	<u>2017-2018</u>	Projected <u>2018-2019</u>	
				*	**	***	
Dryden	675	656	619	578	565	574	Enrollment Stabilizing
Drexel	552	580	585	601	577	543	
Park	872	892	892	878	835	822	
Powells	532	561	566	595	546	516	↑ 17%
Middle School	1011	1069	1083	1083	1117	1183	
High School	1306	1394	1539	1610	1615	1646	↑ 26%
	<u>4948</u>	<u>5152</u>	<u>5284</u>	<u>5345</u>	<u>5255</u>	<u>5284</u>	

* Infinite Campus 4/21/2017

** Infinite Campus 2/7/2018

*** Bishop Report

Open Items - Revenue

▶ Tax Levy

- ▶ PILOT Information
- ▶ Exclusions
- ▶ Changes to Tax Cap Legislation

▶ State Aid

- ▶ Legislative Proposal
 - ▶ Due April 2, 2018

Open Items- Expenditures

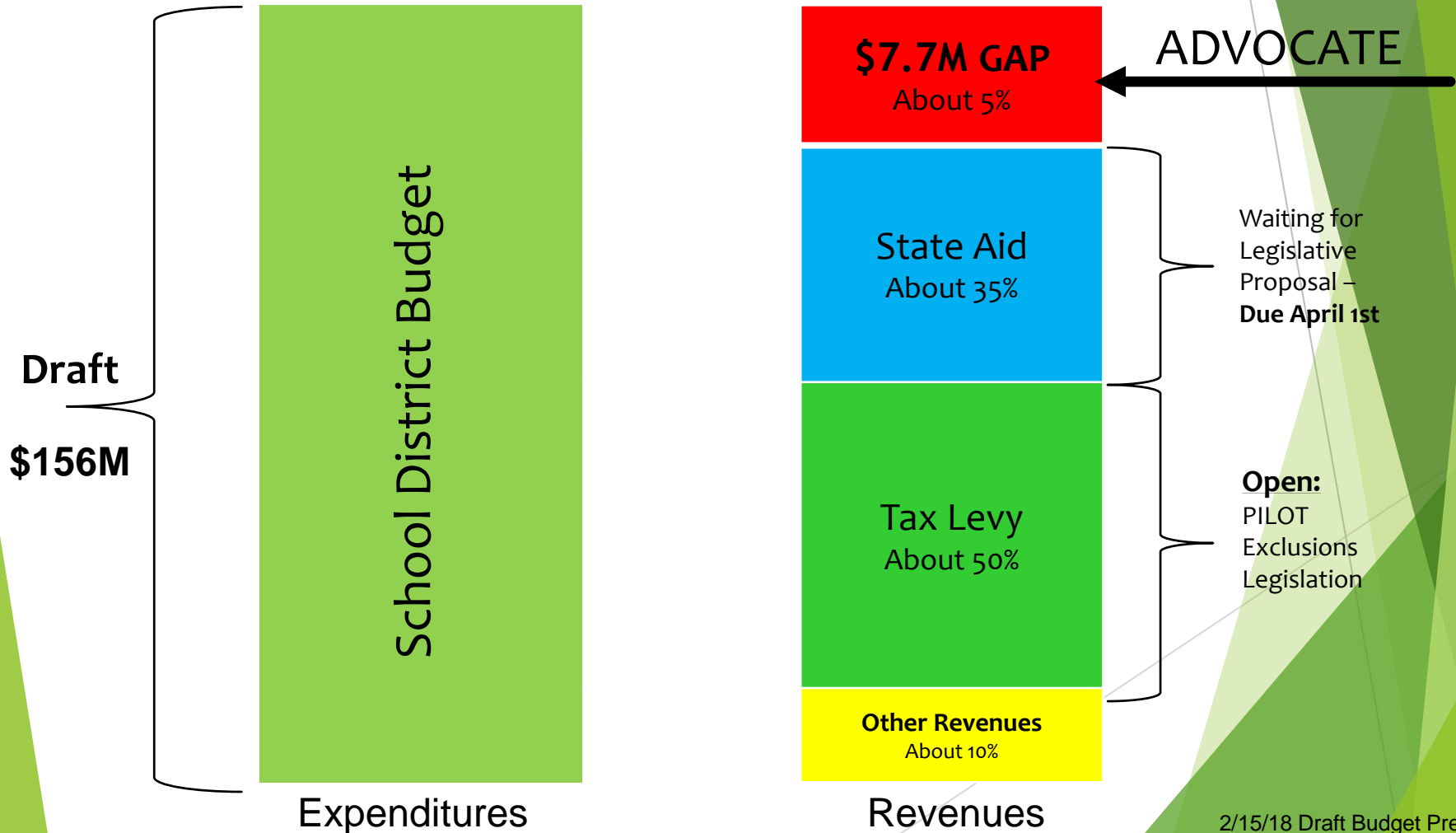
- ▶ Ongoing Contract Negotiations
- ▶ Kindergarten Registration
- ▶ Student Enrollment
- ▶ CSE committee recommendations
- ▶ Transportation – CPI increase, McKinney Vento, PPS
- ▶ Utilities
- ▶ Revised Budget estimates

Overall Status

First Draft Budget

- ▶ **How will we CLOSE THE BUDGET GAP ?**
 - ▶ Advocate for additional state aid
 - ▶ Advocate for Full Phase In of the Foundation Aid Formula
 - ▶ Continue to review budget estimates
- ▶ **Our Goal**
 - ▶ Propose a tax levy increase that is within the tax cap limit
 - ▶ Maintain the curriculum, extracurricular and academic programs that support our students success

The Big Picture



Advocate for Additional STATE AID

Call, Write & Contact Your NYS Legislators

THAT SUPPORT

WESTBURY STUDENTS

▶ **SENATOR ELAINE PHILLIPS**

▶ **District Office**

252 Mineola Boulevard
Mineola, NY 11501-2421

Phone: 516-746-5924

Fax: 516-746-0439

E-MAIL: ephillips@nysenate.gov

▶ **Albany Office**

Phone: 518-455-5456

Fax: 518-455-3265

▶ **ASSEMBLYMEMBER CHARLES D. LAVINE**

▶ **District Office**

1 School Street
Suite 303-B

Glen Cove, NY 11542

Phone: 516-676-0050

Fax: 516-676-0071

E-MAIL: lavinec@nyassembly.gov

▶ **Albany Office**

Phone: 518-455-5456

Fax: 518-455-5467

Advocate for Additional STATE AID

Call, Write & Contact Your Local Legislators

THAT SUPPORT

WESTBURY STUDENTS

- ▶ **Nassau County Legislator Seila A. Bynoe**
 - ▶ **District Office**
1550 Franklin Ave.
Mineola, NY 11501-2421
Phone: 516-571-6202
 - ▶ **E-MAIL:** sbynoe@nassaucountyny.gov

- ▶ **Town of North Hempstead Supervisor Judi Bosworth and**
- ▶ **Ton of North Hempstead Councilperson Viviana Russell**
 - ▶ **Town Hall**
220 Plandome Road
Manhasset, NY 11030
Phone: 516-869-6311
Fax: 516-627-4204
 - ▶ **E-MAIL:** bosworthj@nhempsteadny.gov
 - ▶ **E-MAIL:** Russell@northhempsteadny.gov

Important Dates

- ▶ Budget Workshop Thursday, March 15, 2018
- ▶ Budget Workshop Thursday, March 22, 2018
- ▶ Legislative Aid Proposal Due Monday, April 2, 2018
- ▶ Budget Adoption Thursday, April 19, 2018
- ▶ Budget Hearing Tuesday, May 1, 2018
- ▶ Budget Vote Tuesday, May 15, 2018

Questions