

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.

Submitted

2nd Draft Budget

Update Tax Levy
Limit Calculation

3/15/18 Draft Budget Presentation

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.

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	3,012,726	?
Tax Levy Limit	\$ 78,698,021	
Add: Coming Year Exemption - Capital	\$ 123,702	
MAXIMUM ALLOWABLE TAX LEVY	\$ 78,821,723	NYS Comptroller Current Amount Filed

Tax Levy Limit Filed with NYS Comptroller

Summary

Tax Levy Limit, Before Adjustments and Exclusions

✓ Real Property Tax Levy FYE 06/30/2018	\$77,223,323
✓ Tax Cap Reserve Offset from FYE 2017 Used to Reduce 2018 Levy	\$0
✓ Total Tax Cap Reserve Amount (Including Interest Earned) from FYE 2018	---
✓ Tax Base Growth Factor	1.0014
✓ PILOTs Receivable FYE 06/30/2018	\$2,777,140
✓ Tort Exclusion Amount Claimed in FYE 06/30/2018	\$0
✓ Capital Tax Levy Exclusion FYE 2018	\$0
✓ Allowable Levy Growth Factor	1.0200
✓ PILOTs Receivable FYE 06/30/2019	\$3,012,726
✓ Available Carryover from FYE 06/30/2018	\$0

2018/19 PILOT information still outstanding

Tax Levy Limit Before Adjustments/Exclusions **\$78,698,021**

Exclusions

✓ Tort Exclusion	\$0
✓ Capital Tax Levy Exclusion FYE 2019	\$123,702
✓ Teachers' Retirement System Exclusion	\$0
✓ Employees' Retirement System Exclusion	\$0
Total Exclusions	\$123,702

Current Tax Levy Limit

Your FYE 2019 Tax Levy Limit, Adjusted for Transfers plus Exclusions **\$78,821,723**

✓ Total Tax Cap Reserve Amount Used to Reduce 2019 Levy	---
✓ FYE 2019 Proposed Levy, Net of Reserve	\$78,821,723

Difference Between Tax Levy Limit and Proposed Levy **\$0**

✓ Do you plan to override the Tax Cap in 2019?	No
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History

Date and Time	Status Changed To	User
03/05/2018 1:06:14 PM	Submitted	Christine Costa
03/05/2018 1:01:07 PM	Changes Pending	Christine Costa
03/01/2018 1:16:29 PM	Submitted	Christine Costa

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)

2nd Draft Budget 2018-2019

▶ 2017-2018 Adopted Budget	\$145,295,800	
▶ 2018-2019 First Draft Budget	\$156,156,004	First Draft 2/15/18
▶ Retirements	(\$ 1,121,312)	Reductions (\$ 1,421,3121)
▶ Equipment	(\$ 125,000)	
▶ Transfer to Capital	(\$ 175,000)	
▶ 2018-2019 Second Draft Budget	\$154,734,692	Second Draft
▶ Budget to Budget Increase	6.50%	
▶ Revenue	\$148,462,984	
▶ Budget Gap	\$ (6,271,708)	

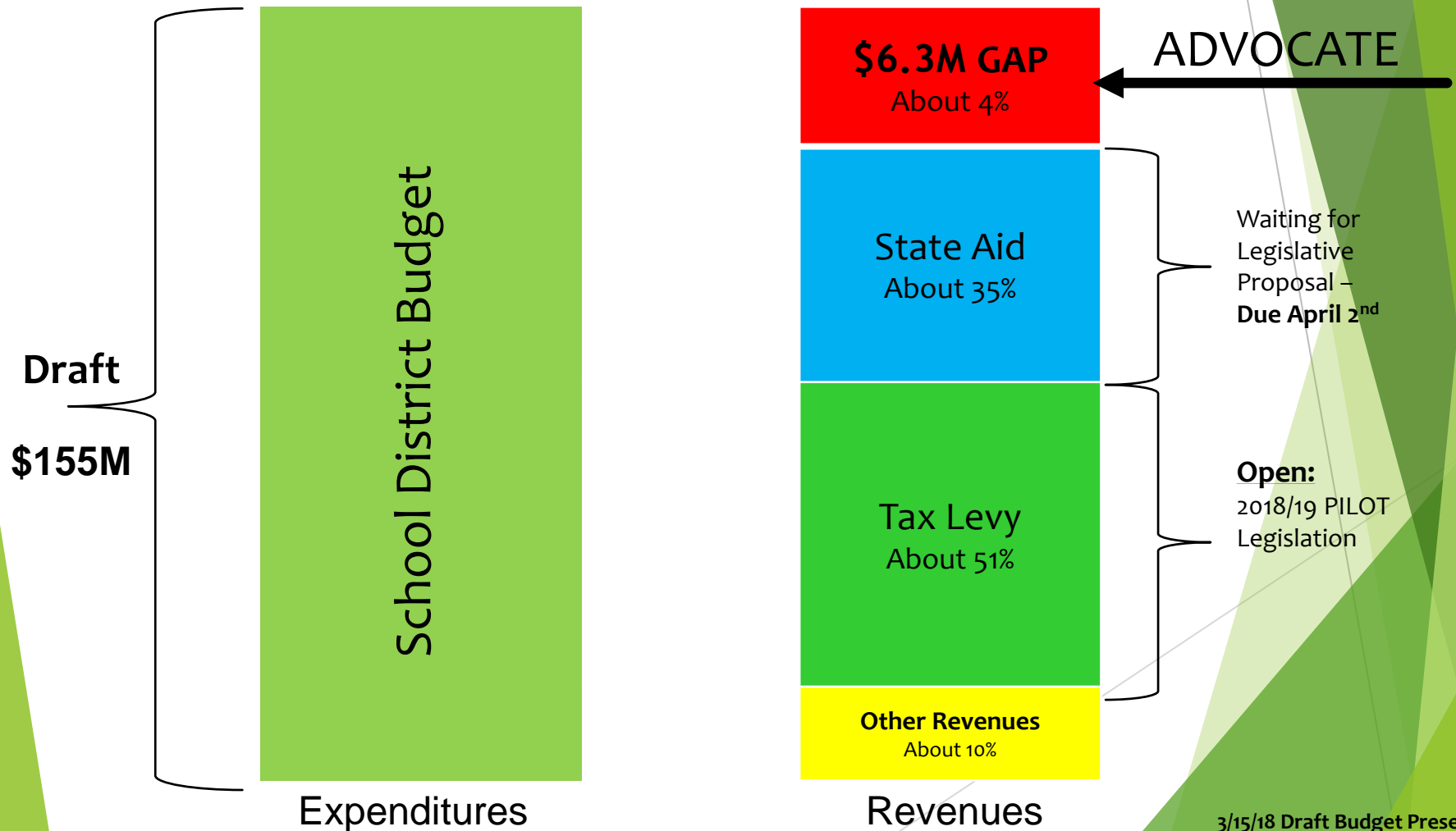
**We will come back
to this figure later**

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	\$ 3,012,726	\$ 235,586	8.48%
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	\$ 15,623,280	\$ (1,080,284)	-6.47%
TOTAL STATE AID & OTHER REVENUES	\$ 68,725,874	\$ 69,641,261	\$ 915,387	1.33%
TAX LEVY	\$ 77,223,323 *	\$ 78,821,723	\$ 1,598,400	2.07%
REVENUES	\$145,949,197	\$ 148,462,984	\$ 2,513,787	1.72%
BUDGET	\$145,295,800	\$ 154,734,692	\$ 9,438,892	6.50%
	BUDGET GAP	\$ (6,271,708)		

The Big Picture



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.)

A Closer Look at Foundation Aid

BEDS Code	County	School Districts at the top end of this chart have been "Underfunded" since 2008	2017-18 Foundation Aid ACTUAL	2018-19 Foundation Aid Governor's Proposal	Full Phase-In Source: Questar March 1, 2018	Actual Phase-In Percentage to Foundation 2018-2019 Governor's Proposal Aid	Partial Phase In of Foundation Aid to 55% Less Governor's Proposal = "Shortfall from Actual Phase-In at 55%"
280202	Nassau	Uniondale	34,741,636	35,405,007	83,191,993	42.6%	10,350,589
280401	Nassau	Westbury	32,659,805	35,046,550	74,479,373	47.1%	5,917,105
580602	Suffolk	Riverhead	15,528,844	16,012,437	38,788,760	41.3%	5,321,381
661904	Westchester	Port Chester-Rye	17,956,096	19,171,387	42,522,780	45.1%	4,216,142
661401	Westchester	Ossining	11,009,650	11,212,201	27,543,863	40.7%	3,936,924
280100	Nassau	Glen Cove	7,435,866	7,461,540	18,036,419	41.4%	2,458,490
461300	Oswego	Oswego	15,108,742	15,718,498	32,335,033	48.6%	2,065,770
280209	Nassau	Freeport	50,594,430	52,818,400	99,635,834	53.0%	1,981,309
580413	Suffolk	South Huntington	20,093,797	20,463,371	40,431,012	50.6%	1,773,686
580403	Suffolk	Huntington	8,963,298	9,003,610	19,408,016	46.4%	1,670,799
280251	Nassau	Valley Stream Central	13,455,937	13,811,231	28,134,282	49.1%	1,662,624
580513	Suffolk	Central Islip	70,190,581	73,133,261	135,823,565	53.8%	1,569,700
280252	Nassau	Sewanhaka	24,217,278	24,630,061	47,432,887	51.9%	1,458,027
580905	Suffolk	Hampton Bays	3,759,693	3,771,114	8,941,744	42.2%	1,146,845
500108	Rockland	Nanuet	4,670,484	4,734,277	10,442,344	45.3%	1,009,012
660301	Westchester	Eastchester	3,689,403	3,691,611	8,440,981	43.7%	950,929
280404	Nassau	Port Washington	4,708,352	4,721,702	10,064,486	46.9%	813,765
280214	Nassau	Hewlett-Woodmere	4,225,250	4,234,768	9,056,552	46.8%	746,336
280405	Nassau	New Hyde Park-Garden City Pa	3,316,742	3,323,465	7,320,688	45.4%	702,913
660401	Westchester	Tarrytown	6,326,500	6,341,831	12,502,551	50.7%	534,572
280521	Nassau	Bethpage	6,674,551	6,712,665	13,074,716	51.3%	478,429
661100	Westchester	New Rochelle	25,600,350	25,675,050	47,523,788	54.0%	463,033
661601	Westchester	Pelham	3,326,930	3,335,441	6,851,155	48.7%	432,694
260101	Monroe	Brighton	7,580,834	7,724,101	14,823,866	52.1%	429,025
280410	Nassau	Mineola	4,079,608	4,094,910	7,977,094	51.3%	292,492
660409	Westchester	Elmsford	1,494,711	1,498,738	3,220,291	46.5%	272,422
661901	Westchester	Rye Neck	1,328,559	1,331,494	2,910,467	45.7%	269,263
440201	Orange	Chester	3,753,936	3,877,656	7,524,052	51.5%	260,573
660302	Westchester	Tuckahoe	1,208,570	1,211,595	2,606,932	46.5%	222,218
280230	Nassau	Valley Stream 30	4,794,208	4,916,725	9,335,216	52.7%	217,644
421504	Onondaga	Lyncourt	1,783,010	1,847,540	3,631,245	50.9%	149,645
621001	Ulster	Marlboro	7,088,927	7,312,461	13,478,171	54.3%	100,533
580501	Suffolk	Bay Shore	28,960,530	30,138,081	54,927,655	54.9%	72,129
140701	Erie	Cheektowaga	8,357,293	8,619,516	15,802,373	54.5%	71,789
660403	Westchester	Dobbs Ferry	2,484,205	2,489,966	4,653,242	53.5%	69,317
662200	Westchester	White Plains	13,396,482	13,429,062	24,540,881	54.7%	68,423
							\$ 54,156,546

Only 36 Districts in NYS



At least 55% of Foundation Aid funding

Westbury has the 2nd highest funding gap in NYS



Only Four Districts Categorized as High Need/Resource Capacity - Urban/Suburban Are less than 55%

NYSED Need/Resource Capacity Categories

The need/resource capacity index, a measure of a district's ability to meet the needs of its students with local resources, is the ratio of the estimated poverty percentage¹ (expressed in standard score form) to the Combined Wealth Ratio² (expressed in standard score form). A district with both estimated poverty and Combined Wealth Ratio equal to the State average would have a need/resource capacity index of 1.0. Need/Resource Capacity (N/RC) categories are determined from this index using the definitions in the table below.

	Category	Definition
1	High N/RC: New York City	New York City
2	High N/RC: Large City Districts	Buffalo, Rochester, Syracuse, Yonkers
3	High N/RC: Urban-Suburban Districts	All districts at or above the 70th percentile (1.1835) that have: 1) at least 100 students per square mile; or 2) an enrollment greater than 2,500 and more than 50 students per square mile.
4	High N/RC: Rural Districts	All districts at or above the 70th percentile (1.1835) that have: 1) fewer than 50 students per square mile; or 2) fewer than 100 students per square mile and an enrollment of less than 2,500.
5	Average N/RC Districts	All districts between the 20th (0.770) and 70th (1.1835) percentile on the index.
6	Low N/RC Districts	All districts below the 20th percentile (0.770) on the index.

¹ **Estimated Poverty Percentage:** A weighted average of the 2006–07 and 2007–08 kindergarten through grade 6 free-and-reduced-price-lunch percentage and the percentage of children aged 5 to 17 in poverty according to the 2000 Decennial Census. (An average was used to mitigate errors in each measure.) The result is a measure that approximates the percentage of children eligible for free or reduced-price lunches.

² **Combined Wealth Ratio:** The ratio of district wealth per pupil to State average wealth per pupil, used in the 2007–08 Governor's proposal.

2nd Draft Budget 2018-2019 with MINIMUM 55% Foundation Aid

▶ 2017-2018 Adopted Budget	\$145,295,800
▶ 2018-2019 First Draft Budget	\$156,156,004
▶ Retirements	(\$ 1,121,312)
▶ Equipment	(\$ 125,000)
▶ Transfer to Capital	(\$ 175,000)
▶ 2018-2019 Second Draft Budget	\$154,734,69
▶ Budget to Budget Increase	6.50%
▶ Revenue	\$148,462,984
▶ Budget Gap without 55% Foundation Aid	\$ (6,271,708)
▶ MINIMUM 55% Foundation Aid	\$ 5,917,105
▶ Budget Gap with 55% Foundation Aid	\$ (354,603)

Advocate

Our Students...

Our Story...

	<u>2013-2014</u>	<u>2014-2015</u>	<u>2015-2016</u>	<u>2016-2017</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% ↑ 26%
Middle School	1011	1069	1083	1083	1117	1183	
High School	1306	1394	1539	1610	1615	1646	
	<u><u>4948</u></u>	<u><u>5152</u></u>	<u><u>5284</u></u>	<u><u>5345</u></u>	<u><u>5255</u></u>	<u><u>5284</u></u>	

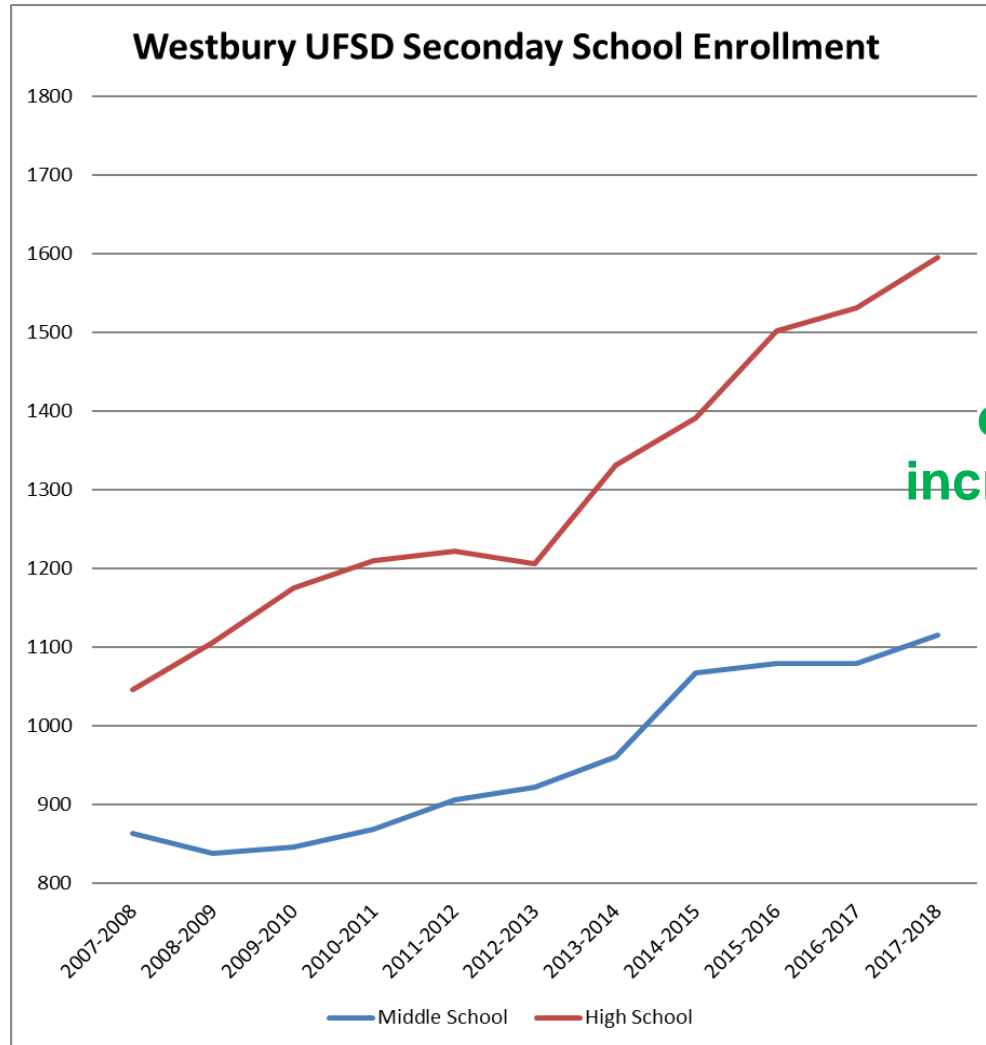
* Infinite Campus 4/21/2017

** Infinite Campus 2/7/2018

*** Bishop Report

Enrollment Grades 6-12

Westbury enrollment continues to grow

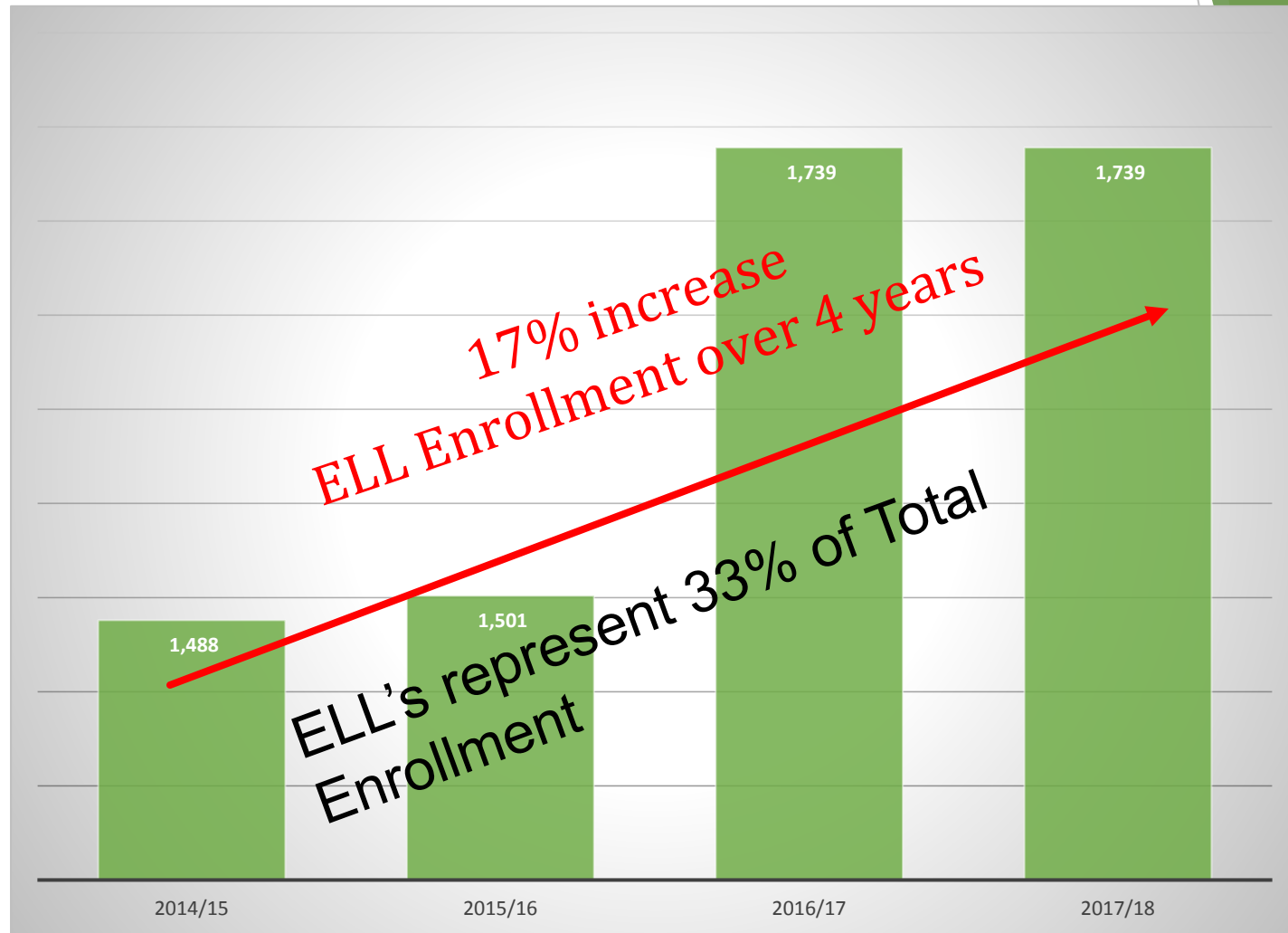


Over 30%
enrollment
increase over 10
years

5/9/2018

15

ELL Enrollment Increases

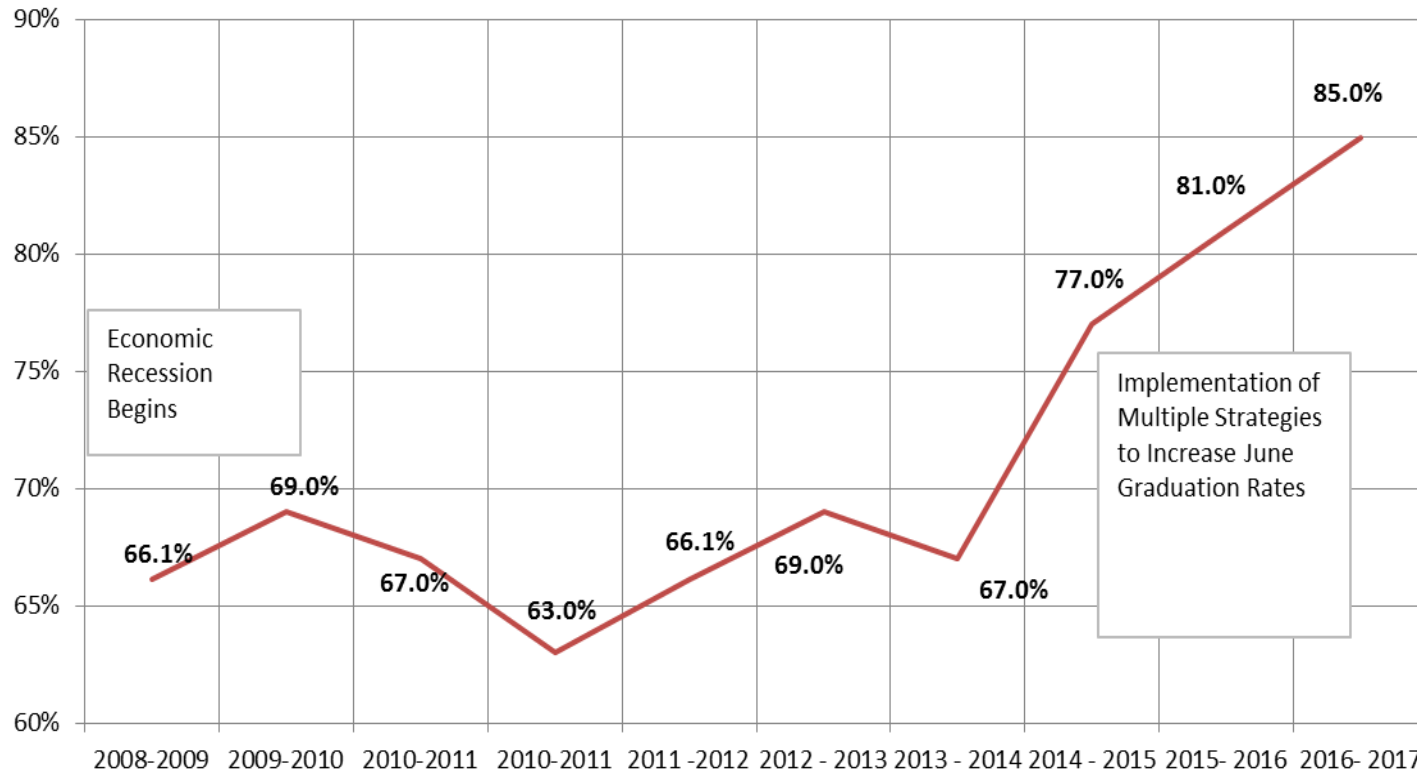


Source: Westbury UFSD BEDS

3/9/20
18

Overall Graduation Rates

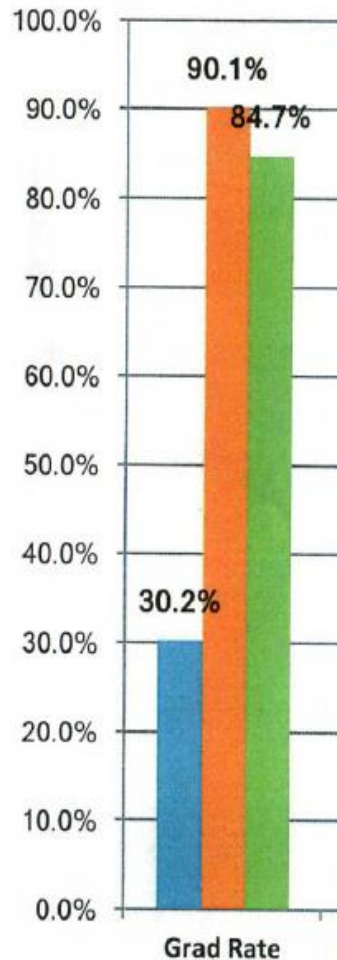
**Westbury HS 4 Year Graduation Rate and 2016-2017
Cohort 2013 Projected**



<https://data.nysed.gov/gradrate> For Example: 2015 = Cohort 2011-2015

Current ELL Graduation Rates

4 Year 2013 Cohort



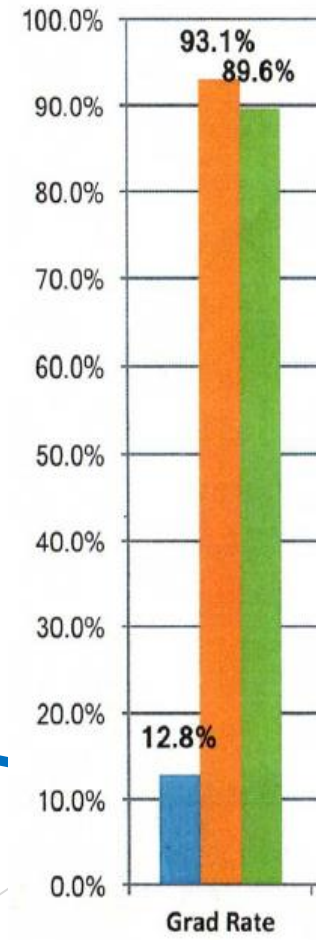
MINIMUM \$5,917,105
55% Foundation Aid Phase-In

Helps Westbury continue our
positive outcomes for ELLs

17.4% increase in Current ELL
Graduation Rate in 1 Cohort

■ Current ELL ■ Ever ELL ■ Never ELL

4 Year 2012 Cohort



Open Items - Revenue

▶ Tax Levy

- ▶ PILOT Information for 2018/19
- ▶ 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

Second Draft Budget

▶ How will we CLOSE THE BUDGET GAP ?

- ▶ Advocate for Minimum 55% Phase-In of the Foundation Aid Formula
 - ▶ **55% for Westbury = \$5,917,105**
- ▶ 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

Advocate for 55% Minimum Phase-In of Foundation Aid

55% for Westbury = \$5,917,105

Call, Write & Contact Your NYS Legislators

► **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 55% Minimum Phase-In of Foundation Aid

55% for Westbury = \$5,917,105

Call, Write & Contact Your Local Legislators

- ▶ **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**
- ▶ **Town 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 Upcoming Dates

- ▶ 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