



Westbury Schools

Eudes S. Budhai, Interim Superintendent of Schools
Dr. Roger Bloom, Assistant Superintendent for Personnel
Kathy Kennedy, Business Administrator
Susan Unnold, Treasurer

2017-2018 Proposed Budget May 16th Vote



**WESTBURY UNION FREE SCHOOL DISTRICT
BUDGET TIMETABLE
2017-2018 SCHOOL YEAR**

Budget Calendar adopted by Board	September 15
Budget development guidelines and forms distributed to Central Office Administrators and Building Principals with 10/24/16 deadline date for return to Business Administration	October 11
Central Office Administrators and Building Principals develop preliminary budgets	October 11 - Ongoing
Central Office Administrators and Building Principals submit preliminary budget to Business Administration	October 24
Meetings with Central Office Administrators to review preliminary budget requests	October 24-28
Meetings with Building Principals and Directors to review proposed budget requests	October 31 – November 14
Meetings with Superintendent and Assistant Superintendent to review and approve the final budget requests	November 15 -18
Business Office develops budget draft for review	November 21 - 30
Superintendent reviews first draft of budget	December 1-23
Preliminary Budget submitted to Audit Committee/Board of Education	January 19

**WESTBURY UNION FREE SCHOOL DISTRICT
BUDGET TIMETABLE
2017-2018 SCHOOL YEAR**

Budget Work Sessions with Board of Education and Central Office Administrators	January 19 – Feb 29
Budget Presentation to Board of Education – Planning/Action Meeting	February 16
Submission of Tax Levy Calculation to State Comptroller’s Office	March 1
Budget Presentation to Board of Education – Public Planning Meeting	March 9
Budget Presentation to Board of Education – Public Action Meeting	March 16
First publication of legal notice of budget hearing/school budget vote	March 29
Board of Education Public Planning Meeting to review final proposed budget prior to adoption and publication of newsletter	April 6
Second publication of legal notice of budget hearing/school budget vote	April 5
Third publication of legal notice of budget hearing/school budget vote	April 19
Board of Education adopts school budget	April 20

What Does this Budget Support?

- **Instructional Staff**
- **Instructional Programs**
- **Non-instructional Staff**
- **Facilities & Operations**
- **Administration**

Westbury Personnel

Westbury UFSD Staff	2015-16	2016-17
Teachers	399	414
Central and District Administration	25	26
Secretarial	39	37
Teacher Assistants/ Aides	117	118
Facilities/ Custodial/ Security	65	69
Nurses	9	9
	654	673

Westbury Schools Student Enrollment Projections

Westbury UFSD Enrollment Actual and Projected		2013-2014	2014-2015	2015-2016	2016-2017 <u>Actual</u> *	2017-2018 <u>Projected</u> **
PreK	Dryden	247	247	223	227	229
K	Dryden	428	409	396	351	336
1	Grades 1-5 Drexel, Park and Powells	453	447	420	372	356
2		449	446	422	428	372
3		361	431	424	440	418
4		349	350	422	423	427
5		344	359	354	411	414
	PreK - 5	2631	2689	2661	2652	2552
6	Middle School	349	356	373	352	428
7	Middle School	350	358	350	382	364
8	Middle School	312	355	360	349	387
	Middle School	1011	1069	1083	1083	1179
9	High School	354	378	460	492	392
10	High School	327	354	387	414	485
11	High School	288	322	342	370	436
12	High School	337	340	350	334	435
	High School	1306	1394	1539	1610	1748
		4948	5152	5283	5345	5479
	Increase		204	131	62	134
			4.1%	2.5%	1.2%	2.5%
	Charter		8	10	23	25
	Homebound		21	15	13	15
	BOCES & SE		165	171	182	185
	Subtotal		5346	5479	5563	5704

* Actual data from Student management System - Infinite Campus as of 4/21/17

** From Demographic Studies by Lloyd Bishop, Ph.D. dated January 2017 Average Forecast

Enrollment and Migration Ratio

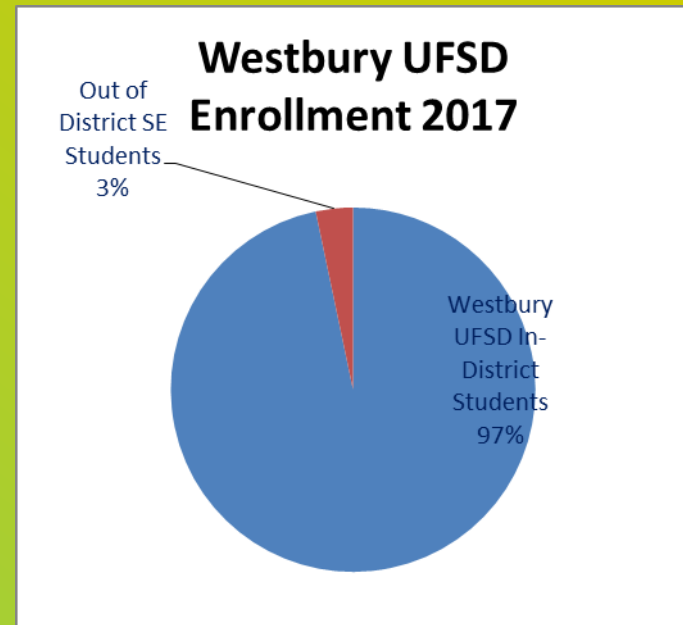
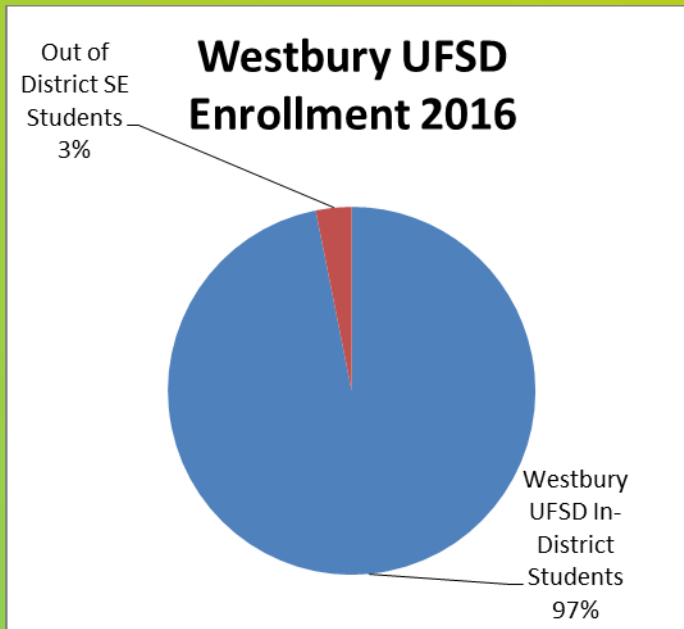
- The difference between the 2016-17 actual number of students taken from Infinite Campus (SMS) and the projected 2017-18 for grades 6-8 will be 96 students.
- The difference between the students exiting 8th grade and the students entering 6th grade will be projected at 77 additional students.
- The increase of students at the HS is projected at 138. Of these students we have approximately 30 overaged under-credited students.

Demographic Data: Past Enrollment trends and Birth Data equals “Cohort survival methods” = Migration Ratio Method (ratio expresses quantitative relationship of same group year to year); factor is based on trends.

Additionally, for Westbury UFSD, the trend expressed as a factor (1.108 for 8th to 9th) includes the consistent inflow of students into 9th grade by age and ability.

Westbury UFSD District Enrollment and Out of District SE Placements

	2015-2016	2016-2017
Westbury UFSD In-District	5275	5341
Subset: Barry Tech	70	67
Barry Tech In-Service Intensive Skills	6	5
BOCES & SE		
CRC & Childrens Readiness	34	33
Rosemary Kennedy	8	6
Seaman Neck	15	12
Jerusalem Ave	18	18
Brookville	10	8
Childrens UCP	10	7
Seaford Manor	6	3
SLCD School of Language	19	12
Variety	15	15
All Other	36	68
BOCES & SE (Out of District)	171	182
	3.2%	3.4%



2015-16 – Teachers

Added Instructional Personnel = 19.8 FTE

2015 2016 BUDGET	FTE	SCHOOL	DESCRIPTION
ELEMENTARY 7.0 FTE	3	DREXEL, POWELL'S, PARK	SPECIAL EDUCATION
	2	DREXEL, POWELL'S	ESL
	1	PARK	MATH
	1	PARK	TECHNOLOGY
SECONDARY 10.8 FTE	2	MIDDLE SCHOOL	6TH GRADE
	2	MIDDLE SCHOOL	ESL/ELA DUAL CERTIFICATION
	1	MIDDLE SCHOOL	SPECIAL EDUCATION
	1	HIGH SCHOOL	SCIENCE
	2	HIGH SCHOOL	ENGLISH
	1	HIGH SCHOOL	MATH
	1	HIGH SCHOOL	SOCIAL STUDIES
	0.8	HIGH SCHOOL	WORLD LANGUAGE
DISTRICTWIDE 2.0 FTE	2	DISTRICT	ENROLLMENT GROWTH
	19.8		

2016-17 – Teachers

Additional Instructional Personnel = 12.6 FTE

2015-2016 BUDGET	FTE	SCHOOL	DESCRIPTION
Elementary 7.6 FTE	3	Park, Drexel, Powells	SPECIAL EDUCATION
	0.4	Park	LIBRARY MEDIA SPECIALIST
	1	Park	ELEMENTARY
	1	Park	ESOL
	1	Park	READING
	0.4	Park	MUSIC
	0.4	Park	ART
	0.4	Park	TECHNOLOGY
Secondary 5.0 FTE	1	Middle School	SPECIAL EDUCATION
	1	Middle School	6TH GRADE
	2	High School, Middle School	SPANISH
	1	High School	SOCIAL STUDIES
	12.6		

2017-18 – Teachers

Additional Instructional Personnel = 18.3 FTE

2016-2017 BUDGET		FTE	SCHOOL	Description
Elementary 2.5 FTE		0.5	Powell's	Nurse
		2	Powell's	Teacher Aides
Secondary 8.8 FTE		1	Middle School	Math Teacher
		1.8	Middle School	English
		1	Middle School	Social Studies
		1	Middle School	Science
		1	Middle School	ENL
		1.8	Middle School	Special Education
		0.4	Middle School	Technology
		0.8	Middle School	Foreign Language
District Wide 7 FTE		1		Nurse
		5		10 month Security Aide
		1		12 month Security Aide
		18.3		

TAX CAP CALCULATION 2017-2018

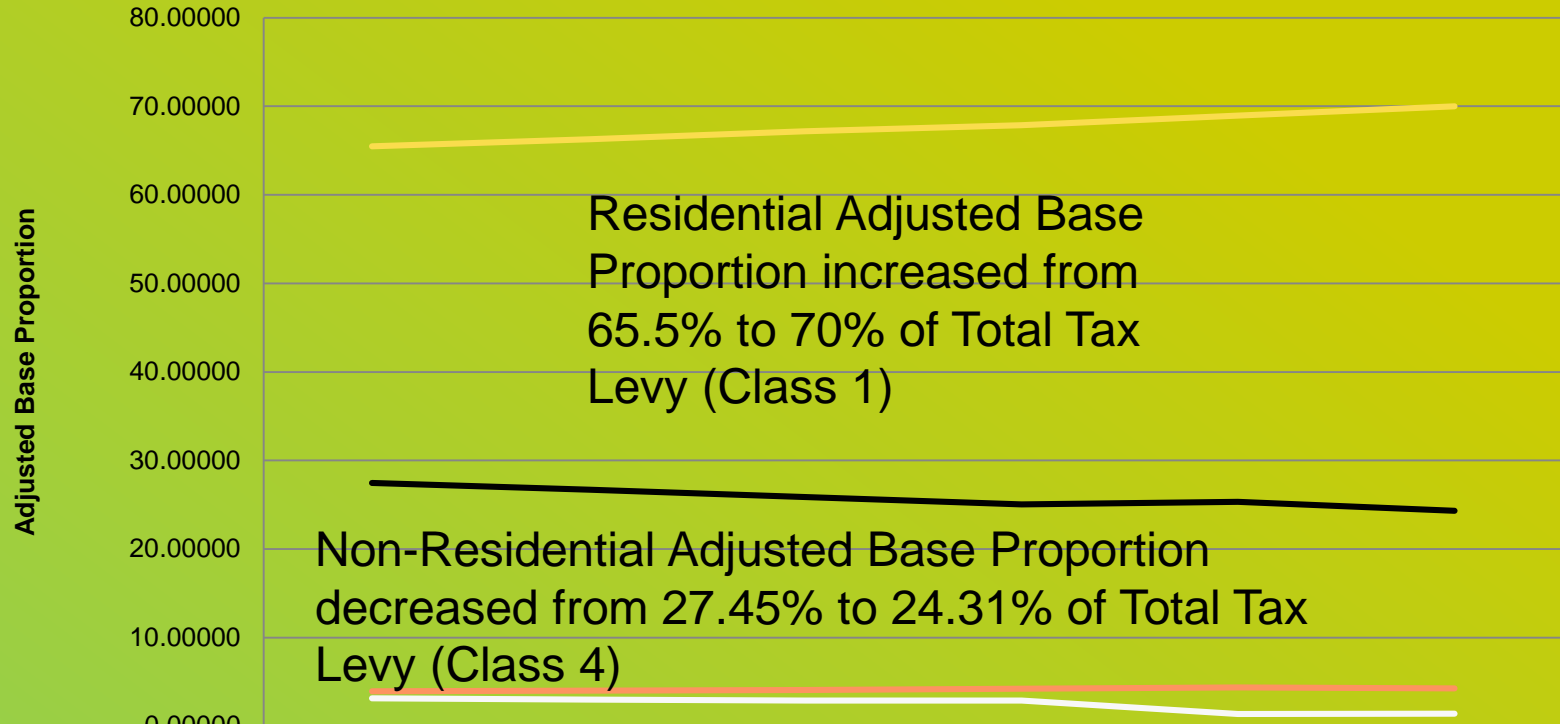
	2015-2016	2016-2017	2017-2018
Prior Year Tax Levy	\$ 75,741,151	\$ 75,979,666	\$ 75,731,414
Excess Tax Levy in Reserve	\$ -	\$ -	\$ -
Tax Levy Subtotal	\$ 75,741,151	\$ 75,979,666	\$ 75,731,414
Tax Base Growth Factor	1.0029	1.0010	1.0000
Adjusted Tax Levy Subtotal	\$ 75,960,800	\$ 76,055,646	\$ 75,731,414
Prior Year (base year) PILOTS	\$ 2,131,253	\$ 3,295,066	\$ 3,632,241
Prior Year (base year) Tax Levy + PILOTS	\$ 78,092,053	\$ 79,350,712	\$ 79,363,655
Prior Year (base Year) Exemptions			
Capital Expenditures	\$ 269,022	\$ 190,967	\$ 108,920
Court Orders	\$ -		
Prior Year (base year) exemptions	\$ 269,022	\$ 190,967	\$ 108,920
Adjusted prior year levy	\$ 77,823,031	\$ 79,159,745	\$ 79,254,735
Allowable levy growth factor (lesser of CPI or 2%)	1.6200%	0.1200%	1.2600%
Tax Levy including growth factor	\$ 79,083,764	\$ 79,254,737	\$ 80,253,344
PILOTS for coming year	\$ 2,132,549	\$ 3,632,241	\$ 2,777,140
Tax Levy minus PILOTS for coming year	\$ 76,951,216	\$ 75,622,496	\$ 77,476,205
Available carryover from prior year (base year)	\$ -	\$ -	\$ -
Tax Levy Limit before exemptions	\$ 76,951,216	\$ 75,622,496	\$ 77,476,205
Coming school year exemptions			
Capital Expenditures	\$ 190,967	\$ 108,920	
Court Orders	\$ -		
Pension ERS	\$ -	\$ -	
Pension TRS	\$ -	\$ -	
Coming Year exemptions	\$ 190,967	\$ 108,920	\$ -
Maximum allowable tax levy including exemptions	\$ 77,142,183	\$ 75,731,414	\$ 77,476,205
Tax Cap Calculation	1.85%	-0.33%	2.30%
Tax Levy	77,142,183	75,731,414	77,223,323
Tax Levy Increase/(Decrease) Percentage	1.85%	-0.33%	1.97%
Tax Levy Increase(Decrease) Amount	\$ 1,401,032	\$ (1,410,768)	\$ 1,491,910

Proposed Budget with a Tax Levy Increase of 1.97%

BUDGET 2017-2018					
Anticipated Revenue Impact					
				INITIAL	VARIANCE
		ADOPTED		PROJECTED	16/17 TO
		2016-17 BUDGET	2017-18 BUDGET	2017-18 BUDGET	17/18 BUDGET
BASIC STATE AID Less Deducts		\$ 42,929,833	\$ 51,368,913	\$ 8,439,080	19.66%
PAYMENTS IN LIEU OF TAXES		3,632,241	2,777,140	(855,101)	-23.54%
MEDICAID REIMBURSEMENT		150,000	300,000	150,000	
STUDENT TUITION		300,000	350,000	50,000	
HEALTH SERVICES		200,000	200,000	-	
USE OF MONEY AND PROPERTY		50,000	75,000	25,000	
OTHER REVENUE		100,000	100,000	-	
ERS RETIREMENT RESERVE		1,290,457	1,272,831	(17,626)	
APPROPRIATED FUND BALANCE		10,062,723	10,062,723	-	
DEBT SERVICE		-	1,400,000	1,400,000	
WORKERS COMPENSATION RESERVE		-	165,870	165,870	
EBLAR		-	0	-	
TOTAL REVENUES		58,715,254	68,072,477	9,357,223	
TAX LEVY		\$ 75,731,414 *	\$ 77,223,323	\$ 1,491,909	1.97%
EXPENDITURE BUDGET		\$ 134,446,668	\$ 145,295,800	\$ 10,849,132	8.07%
		REVENUE DRIVEN BUDGET	\$ 145,295,800	\$ 10,849,132	8.07%

Notes: LIPA has begun paying districts directly as PILOTS, not to the County through the tax levy, in accordance with its agreements.

County of Nassau Assessment Data for Westbury UFSD Adjusted Base Proportion 2011 to 2016



	2011 Adjusted Base Proportion %	2012 Adjusted Base Proportion %	2013 Adjusted Base Proportion %	2014 Adjusted Base Proportion %	2015 Adjusted Base Proportion %	2016 Adjusted Base Proportion %
■ Residential	65.46622	66.28301	67.16931	67.87393	68.93223	70.00056
■ Condos	3.93558	4.01717	4.09635	4.21967	4.35492	4.27344
■ Utilities	3.12982	2.98370	2.87224	2.88062	1.38157	1.41558
■ Nonresidential	27.46838	26.71612	25.86210	25.02578	25.33128	24.31042

On an **average home** with a **market value** of **\$304,475** the **estimated daily tax increase** cost for the 17-18 budget would be **\$0.57**

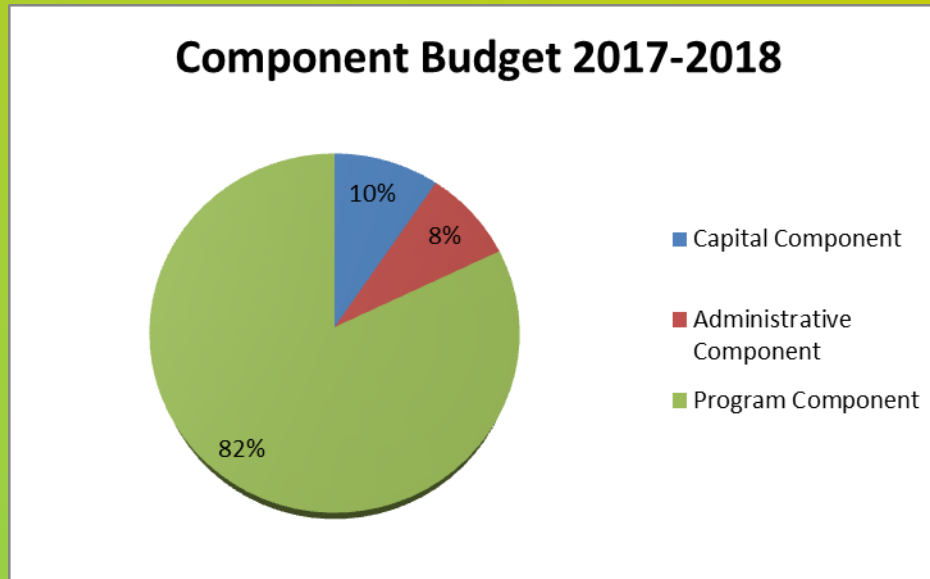


Proposed Budget - 2017-18

<u>Proposed Budget: Major Items Impacting Costs</u>			
		2016-2017 Budget	\$ 134,446,668
Increases:			
Off-Site Grade (Satellite)		\$ 2,325,137	
Salary Increases		\$ 2,334,405	
Special Education		\$ 2,031,731	
Regular Education Supplies and Textboks		\$ 694,893	
Technology		\$ 739,372	
Benefits		\$ 1,134,810	
Transportation		\$ 750,950	
Debt Service		\$ 204,383	
Facilities		\$ 361,410	
BOCES -Excluding Technology & Special Ed		\$ 272,041	
			\$ 10,849,132

Component Budget Comparison

<u>Component Budget</u>	<u>2016-2017</u>	<u>Percentage</u>	<u>2017-2018</u>	<u>Percentage</u>
Administrative	11,701,400	8.70%	12,246,693	8.43%
Program	110,029,255	81.84%	119,225,419	82.06%
Capital	12,716,013	9.46%	13,823,688	9.51%
	<u>134,446,668</u>		<u>145,295,800</u>	



Classroom Renovations

Budget includes \$375,000 to be used for classroom renovations, including unit ventilators, flooring, ceiling, heating, and HS Laboratories.



Westbury Schools:
Budget with 1.97% Tax Levy

Proposed Budget
\$ 145,295,800

Westbury Schools: Contingent Budget Information

“Calculated Budget“ Majority of Voters needed to adopt \$145,295,800

“Contingent” Voters reject budget = prior year budget plus 2017-2018 state aid increase and other revenues to new budget of \$143,616,938

Westbury Schools

Questions?

