



2018-19 Budget Development BOE Budget Session

February 7, 2018




Agenda: 2018-19 Budget Development Board Budget Work Session

- Timeline for 2018-19 Budget Development
- 2250 Series Budget Codes –Special Education Services
- Re-Cap of Programmatic Initiative Discussed on January 25, 2018
- Adjusted Rollover Budget Including the Programmatic Initiative
- Special Budget Requests Recommended by the Superintendency
- Adjusted Rollover Budget Including the Programmatic Initiative and Recommended Special Requests
- Tax Cap Scenarios for 2018-19
- One Possible Revenue Plan for 2018-19
- Next Meeting: March 14, 2018
- Questions



2018-2019 Budget Development Timeline

Budget Vote: May 15, 2018

<input checked="" type="checkbox"/>	10/4/2017	BOE Budget Session	6:30 – 7:30 PM
<input checked="" type="checkbox"/>	11/8/2017	BOE Budget Session	6:30 – 7:30 PM
<input checked="" type="checkbox"/>	12/20/2017	BOE Budget Session	6:00 – 7:00 PM
<input checked="" type="checkbox"/>	1/25/2018	BOE Budget Session	7:00 – 9:30 PM
	2/7/2018	BOE Budget Session <i>Tonight</i>	6:30 – 7:30 PM
	3/14/2018	BOE Budget Session	6:30 – 7:30 PM
	3/22/2018	BOE Budget Session	7:00 – 9:30 PM
	3/27/2018	Public Budget Forum	7:00 PM
	4/17/2018	BOE Adopts Proposed Budget	8:00 PM
	5/2/2018	Annual Budget Hearing	6:00 PM
	5/15/2018	Budget Vote	7:00 AM – 10:00 PM



2250 Special Education Budget Codes 2017-18 Versus Proposed 2018-19

- 2250.1 Special education Instructional and Support Services
- 2250.2 Special Education Equipment Mandated by IEP
- 2250.4 Special Education Contractual services
- 2250.45 Special Education Supplies and Materials
- 2250.47 Private and Public Special education Placements
- 2250.49 BOCES Special Education Tuitions
- 2251.X Speech and Language Services
- 2253.X Summer Special Education Services



2250 Series Budget Function Codes for Special Education Instructional Programs and Services

Budget Code	Description	2017-18 Budget	Proposed 2018-19 Budget	Dollar Change	% Chg	Analysis Of Changes
2250.1	Special Education Instructional and Support Services	\$9,156,849	\$9,883,518	\$726,669	7.94%	Salaries for all Special Education staff. Includes unbudgeted staff hired in 2017-18
2250.2	Special Education Equipment	\$30,000	\$30,000	\$0	0.00%	Primarily for adaptive equipment and specialized furniture



2250 Series Budget Function Codes for Special Education Instructional Programs and Services

Budget Code	Description	2017-18 Budget	Proposed 2018-19 Budget	Dollar Change	% Chg	Analysis Of Changes
2250.4	Special Education Contractual	\$1,408,053	\$1,656,845	\$248,792	17.66%	Increase is related to additional contractual services provided to classified students , for consultants services needed and for in service expenses
2250.45	Special Education Supplies and Materials	\$44,650	\$62,150	\$17,500	39.19%	Supplies and materials to support increase in in-district student placements



2250 Series Budget Function Codes for Special Education Instructional Programs and Services

Budget Code	Description	2017-18 Budget	Proposed 2018-19 Budget	Dollar Change	% Chg	Analysis Of Changes
2250.47	Private and Public School Special Education Placements	\$2,125,000	\$1,600,000	(\$525,000)	(24.7%)	Right-size of this budget code and actual reduction in tuitions for student placements outside the district
2250.49	BOCES Special Education Tuitions	\$1,207,500	\$1,147,725	(\$59,775)	(4.95%)	Reduction in BOCES Special Education Placements



2250 Series Budget Function Codes for Special Education Instructional Programs and Services

Budget Code	Description	2017-18 Budget	Proposed 2018-19 Budget	Dollar Change	% Chg	Analysis Of Changes
2251	Speech and Language Services	\$1,247,881	\$1,263,675	\$15,794	1.27%	Addition of salary increases offset by code adjustments
2253	Summer Special Education	\$64,284	\$70,023	\$5,739	8.93%	General Fund support for Summer Special Education programs
Special Ed Totals		\$15,284,217	\$15,713,936	\$429,719	2.81%	



2018-19 Programmatic Initiative Considerations

Re-Cap from January 25 Meeting

Description:

- Leveled Literacy Intervention: Woodmere Middle School

Requirements:



- One Full-time Reading Teacher (1.0 FTE): \$90,045
- Benefits: \$42,146
- Related materials and supplies: \$13,108
- Total to be budgeted : \$ 145,299

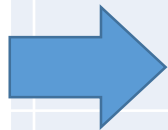
Percentage increase added to the
Adjusted Rollover Budget increase
of 2.59%

$$2.59\% + 0.13\% = 2.72\%$$



Adjustments to the 2018-19 Rollover Budget for Further Review and Consideration

BUDGET DEVELOPMENT 2018-2019		\$/% Increase vs 17-18
Rollover Budget:	\$120,981,912	\$4,531,911 /3.89%
. Staffing Adjustment due to Elem Enroll Decrease (3.0 FTE)	-344,104	\$4,187,807 /3.60%
. Spec Ed Budget Adjustments (<i>Right-Sizing</i>)	-592,915	
. Community Education and Services (<i>Right-Sizing</i>)	-75,000	
. Transportation (<i>Budget Adjustment</i>)	-200,000	
. Employee Benefits (<i>Right-Sizing</i>)	-300,000	
	<u>-1,167,915</u>	
Adjusted 2018-19 Rollover Budget	\$119,469,894	\$3,019,898 /2.59%
<i>Addition of Leveled Literacy Intervention P.I.</i>	<u>+ \$145,299</u>	
Proposed 2018-19 Budget	\$119,615,193	\$3,165,197 /2.72%
What Special Budget Requests (if any) Will/Should Be Considered?		





Special Budget Requests for 2018-19 Superintendency Recommendations

Location	Description	Estimated Cost	Rationale	Incremental Budget Impact
Hewlett High School	Three Career Placements BOCES Occupational ED.	\$65,262	Anticipated increase in program participation	+0.0560%
Music Program	Restructure Schedule C positions	\$24,716	Comprehensive restructure to align with existing needs	+0.0212%
Elementary Science Program	Science Grade Level Lead Teachers	\$13,500	Focused support for science program	+0.0113%
Physical Education	HHS Assistant Track Coach (<i>Winter and Spring</i>)	\$11,348	Increase in student participation and coaching support for concurrent events at meets.	+0.0097%



Special Budget Requests for 2018-19

Superintendency Recommendations (continued)

Location	Description	Estimated Cost	Rationale	Incremental Budget Impact
Hewlett High School	After School Supervision One Hour/Day (2 TA's)	\$8,500	Provides for a supervised setting afterschool	+0.0071%
Physical Education	Assistant Girls Basketball Coach	\$7,518	Increase in student participation and coaching support and supervision at games.	+0.0063%
Physical Education	Assistant Boys Basketball Coach	\$7,518	Increase in student participation and coaching support and supervision at games.	+0.0063%
Woodmere Education Center	Clerical Title upgrade	\$7,059	Promotional opportunity	+0.0059%



Special Budget Requests for 2018-19


Superintendency Recommendations (continued)

Location	Description	Estimated Cost	Rationale	Incremental Budget Impact
Hewlett High School	Special Education ACT/SAT Testing Coordinator	\$6,429	Accommodate classified students. Tests scheduled throughout the school year.	+0.0054%
Hewlett High School	Science Research Stipend	\$6,000	To recognize an additional staff member providing Science Research services	+0.0050%
OES	Campus Patrol services additional 20 minutes daily	\$4,415	Increase in Campus Patrol support at dismissal	+0.0037%
Elementary Schools	Bull Dog Buddies Schedule C	\$3,960	Bull Dog Buddies supported by a Schedule C position at HHS and WMS – add Schedule C positions at the elementary schools	+0.0033%



Special Budget Requests for 2018-19

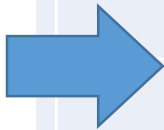
Superintendency Recommendations (continued)

Location	Description	Estimated Cost	Rationale	Incremental Budget Impact
Hewlett High School	Spark Club Schedule C	\$1,822	Newly formed community service focused student club being supervised on a voluntary basis.	+0.0015
Hewlett High School	Gaming Club Schedule C	\$1,822	Provide the opportunity for students to compete against other teams playing video games	+0.0015
	Total of These Recommendations:	\$169,869	Impact of adding these items to the 2.72% budget increase is + 0.144% = new budget increase of 2.86%	+0.144%
District-Wide	One Full-time Custodian positions	\$91,027	Support for the Environmental Center. Current needs provided by overtime and substitute coverages.	Budget Neutral Funded from OT reduction



Adjustments to the 2018-19 Rollover Budget for Further Review and Consideration

BUDGET DEVELOPMENT 2018-2019		\$/% Increase vs 17-18
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. Staffing Adjustment due to Elem Enroll Decrease (3.0 FTE)	-344,104	\$4,187,807 /3.60%
. Spec Ed Budget Adjustments (<i>Right-Sizing</i>)	-592,915	
. Community Education and Services (<i>Right-Sizing</i>)	-75,000	
. Transportation (<i>Budget Adjustment</i>)	-200,000	
. Employee Benefits (<i>Right-Sizing</i>)	-300,000	
	<u>-1,167,915</u>	
Adjusted 2018-19 Rollover Budget	\$119,469,894	\$3,019,898 /2.59%
<i>Addition of Leveled Literacy Intervention P.I.</i>	<u>+ \$145,299</u>	
Proposed 2018-19 Budget	\$119,615,193	\$3,165,197 /2.72%
<i>Addition of Special Requests (Previous Slides)</i>	<u>+169,869</u>	
Revised Proposed 2018-19 Budget	\$119,785,062	\$3,335,066 /2.86%





2018-19 Tax Cap Calculation

if we no longer had a Capital Exclusion

BUDGET 2018-2019: MAXIMUM ALLOWABLE TAX LEVY – CALCULATION Projected @ January 25, 2018

			2018-2019 Proj	
Prior School Year Tax Levy (2017-2018)			\$ 97,538,802	
Tax Base Growth Factor		x	1.0087	\$848,588
	A		98,387,389	
PILOTS Received 2017-2018		+	2,950,517	
Court Orders/Judgment (1)		-	0	
Capital Costs from below (2)		-	4,196,250	
	B		-1,245,733	-\$1,245,733
Base before Growth Factor	A-B		97,141,657	
Allowable Levy Growth Factor		x	1.0200	\$1,223,985
Levy Limit 2% or Less	C		99,084,490	
PILOTS Receivable 2018-2019 (est)	D	-	2,950,517	-\$2,950,517
TAX LEVY LIMIT (before capital costs)	E = C-D		96,133,973	
EXCLUSIONS TO BE ADDED				
Court Orders/Judgment		+	0	
Pension Contribution (excess of 2%)		+	0	
Capital Costs	F	+	0	
MAXIMUM LEVY ESTIMATE	E+F		\$ 96,133,973	(1.44%)
	chg		(\$ 1,404,829)	



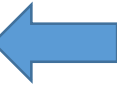
Preliminary 2018-19 Tax Cap Calculation

Incorporating Capital Exclusion at 2/7/2018

BUDGET 2018-2019: MAXIMUM ALLOWABLE TAX LEVY - CALCULATION

Projected @ February 7, 2018

		2018-2019 Proj (as of Jan 18, 2017)	
Prior School Year Tax Levy (2017-2018)		\$ 97,538,802	
Tax Base Growth Factor	x	1.0083	\$809,572
	A	98,348,374	
PILOTS Received 2017-2018	+	2,950,517	
Court Orders/Judgment (1)	-	0	
Capital Costs from below (2)	-	4,196,250	
	B	-1,245,733	-\$1,245,733
Base before Growth Factor	A-B	97,102,641	
Allowable Levy Growth Factor	x	1.0200	\$1,223,493
Levy Limit 2% or Less	C	99,044,694	
PILOTS Receivable 2018-2019 (est)	D	2,747,589	-\$2,747,589
TAX LEVY LIMIT (before capital costs)	E = C-D	96,297,106	
EXCLUSIONS TO BE ADDED			
Court Orders/Judgment	+	0	
Pension Contribution (excess of 2%)	+	0	
Capital Costs from below	F	5,370,782	\$5,370,782
		5,370,782	
MAXIMUM LEVY ESTIMATE	E+F	\$ 101,667,888	4.23%
	chg	\$ 4,129,086	17





Tax Levy and Estimated Revenues comparison *assuming* Budget Increase of 2.86% (Maximum Allowable Levy: \$101,667,888)

	Actual 2017-18	Rollover Budget 2018-19	Dollar Change	
Tax Levy Incl. STAR	\$97,538,802	\$101,667,888	\$4,129,086	4.23%
State Aid	\$10,441,067	\$10,441,067	\$0	
Pilots (Incl.LIPA)	\$3,045,785	\$3,045,785	\$0	
All Other Revenues	\$2,075,000	\$2,075,000	\$0	
SubTotal:	\$113,100,654	\$117,229,740	\$4,129,086	
Funding the Gap:				
Applied Fund Balance	\$2,876,406	\$2,555,322	-\$321,084	
Transfer from Reserves:				
ERS	\$111,351	\$0	-\$111,351	
Workers Comp	\$361,585	\$0	-\$361,585	
Total Tax Levy and Revenues : Must Equal the Budget	\$116,449,996	\$119,785,062	\$3,335,066	2.86%



What's Next?

Next Meeting: March 14, 2018 @ 6:30 PM

- 2018-19 Proposed Budget Status Update
- Updated Revenues and State Aid projections
- Our Tax Levy Limit reviewed
- User Fees
- Capital Projects Planning
- Ad Hoc Topics



Questions?

