



# West Hempstead UFSD

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***Board of Education***

***2023-2024***

***Budget Development Workshop***

***Instructional Categories & Revenues***

***March 14, 2023***



# Budget Timeline

- March 7<sup>th</sup> Overview  
Non-Instructional Categories
- March 14<sup>th</sup> Instructional Categories  
Revenue/State Aid
- March 28<sup>th</sup> Budget Discussion if needed
- April 18<sup>th</sup> Budget Discussion and Budget Adoption
- May 2<sup>nd</sup> Budget Hearing
- May 16<sup>th</sup> Budget Vote  
Secondary School North Gym  
7:00 am – 9:00 pm



## 2023-2024 Proposed Budget

**Total Proposed Budget: \$74,338,684**

- \$3,203,210 Budget-to-Budget Increase
- 4.50% Spending Increase
- 2.43% Tax Levy Increase
  - Within the District's Tax Cap
  - **For the 12<sup>th</sup> Year in a Row**





# PERSONNEL ADDITIONS & REDUCTIONS

- **2.0 FTE Addition – New 1:1 Aides**
  - To Support Special Education students in the Secondary School
- **2.6 FTE Reduction at Secondary School**
  - Following the 1.0 FTE Reduction in 2022-23



## Challenges to Budgeting

- The 2% Tax Levy Limit Legislation (“2% Tax Cap”)
- Foundation Aid Not Truly Fully Funded
  - The Executive Budget fully funds the Foundation Aid formula, but does not make up for the past 16 years when the formula was not fully funded.
  - The large increases in Foundation Aid we have seen over the past 2 years will end after 2023-24
  - West Hempstead would receive millions more in additional State Aid if the formula were fully funded and we were paid what has been withheld since the 2007-2008 school year.



# Foundation Aid Comparisons Surrounding Districts

School District	2023/24 \$\$ Increase	2023/24 % Increase	Aggregate Increase 2022/23 and 2023/24
Elmont	\$ 4,704,097	19.58%	\$ 4,704,097
Franklin Square	\$ 2,774,788	31.80%	\$ 5,104,742
Garden City	\$ 2,416,122	48.95%	\$ 4,656,069
Hempstead	\$ 34,052,966	24.05%	\$ 64,636,901
Lynbrook	\$ 3,506,605	32.66%	\$ 6,958,736
Malverne	\$ 3,503,121	36.42%	\$ 6,004,968
Rockville Centre	\$ 3,297,727	35.66%	\$ 6,768,380
Sewanhaka	\$ 13,046,066	31.60%	\$ 23,063,182
Valley Stream 13	\$ 3,919,788	34.40%	\$ 6,508,867
Valley Stream 24	\$ 1,931,052	30.22%	\$ 3,950,236
Valley Stream 30	\$ 3,271,756	34.29%	\$ 5,832,878
Valley Stream CHSD	\$ 11,255,125	39.23%	\$ 21,180,223
<b>WEST HEMPSTEAD</b>	<b>\$ 1,308,482</b>	<b>17.10%</b>	<b>\$ 3,146,847</b>
AVERAGE:	\$ 6,845,207	32.00%	\$ 12,501,240
WEST HEMPSTEAD	\$ 1,308,482	17.10%	\$ 3,146,847
Difference:	\$ (5,536,725)	(14.90%)	\$ (9,354,393)



# Challenges to Budgeting

- Additionally, there are numerous mandates and expenses over which the District has no control.

## These include:

- Health Insurance Premium Increases
  - 12% Increase in Calendar Year 2022 for Active Employees
  - 15% Increase for Calendar Year 2023 for Active Employees
  - Anticipated 12% Increase for Calendar Year 2024
- Pension and Retirement Contributions
  - Teachers Retirement System (TRS)
  - Employees Retirement System (ERS)
- Charter School Funding
- Auditing and Financial Compliance
- Mandated Testing and Scoring
- Response To Intervention/AIS
- Special Education Mandates
- ENL Regulations



# Challenges to Budgeting

- **Medical Insurance Premiums**
  - \$1.2 million budgeted increase for 2023/24
- **Special Education**
  - \$730,000 budgeted increase for 23/24
- **Facilities**
  - \$525,000 budgeted increase for 23/24
- **Transportation**
  - \$350,000 budgeted increase for 23/24







## 2021-22 Out-of-District Costs\*

	2021-22 Expenditures
Charter School Tuition	\$ 291,008
Eagle Avenue/Gersh Academy	\$ 207,033
HANC West Hempstead (Excluding Transportation)	\$ 248,143
Health Services	\$ 590,101
Library Bond	\$ 591,706
Special Education (Out-of-District)	\$ 4,723,689
Textbooks (Private & Parochial)	\$ 184,637
Transportation	\$ 5,179,766
<b>Grand Total</b>	<b>\$ 12,016,083</b>
<b>2021-22 Expenditures</b>	<b>\$ 66,126,675</b>
<b>% of Total 2021-22 Expenditures</b>	<b>18.2%</b>

\*The most recent year for which we have full-year data



# Current Consolidated Budget...

Account Functional Groups	2020-21 Expenses	2021-22 Expenses	2022-23 Budget	2023-24 Proposed Budget
1000 - 1999 GENERAL SUPPORT	\$ 5,805,349	\$ 6,609,432	\$ 6,885,407	\$ 7,563,492
2000 - 2999 INSTRUCTION	\$ 32,576,840	\$ 33,831,918	\$ 36,497,199	\$ 37,280,926
5000 - 5999 TRANSPORTATION	\$ 5,864,525	\$ 7,170,514	\$ 7,581,520	\$ 7,930,018
7000 - 8999 COMMUNITY SERVICES	\$ 5,700	\$ 0	\$ 0	\$ 0
9000 - 9099 EMPLOYEE BENEFITS	\$ 14,404,649	\$ 15,118,034	\$ 16,720,552	\$ 17,652,208
9700 - 9799 DEBT SERVICE	\$ 2,529,613	\$ 3,165,945	\$ 3,290,796	\$ 3,747,040
9900 - 9999 INTERFUND TRANSFERS	\$ 139,105	\$ 230,832	\$ 160,000	\$ 165,000
<b>Grand Totals</b>	<b>\$ 61,325,781</b>	<b>\$ 66,126,675</b>	<b>\$ 71,135,474</b>	<b>\$ 74,338,684</b>



## Instructional Areas

- 2010 – Curriculum Development
- 2020 – Supervision Reg. School
- 2070 – Staff Development
- 2110 – Regular School
- 2250 – Special Education
- 2280 – Occupational Education
- 2330 – Special School / Seniors
- 2510 – Pre-Kindergarten Program
- 2610 – Library / Media Center
- 2630 – Computer Aided Instr.
- 2805 – Attendance
- 2810 – Guidance
- 2815 – Health Services
- 2820 – Psychology Services
- 2825 – Social Work Services
- 2850 – Co-curricular Activities
- 2855 – Interscholastic Athletics



2010 – Curriculum Development

2020 – Supervision Regular School

2070 – Staff Development

2110 – Regular School

ACCOUNT	DESCRIPTION	2020-21 EXPENSES	2021-22 EXPENSES	2022-23 BUDGET	2023-24 DRAFT BUDGET
<b>2010....CURRICULUM DEVELOPMENT/SUPERVISION</b>		<b>\$ 460,300</b>	<b>\$ 467,184</b>	<b>\$ 378,993</b>	<b>\$ 471,165</b>
	<i>Asst. Superintendent and Clerical, Contractual Expenses, Supplies</i>				
<b>2020....SUPERVISION - REGULAR SCHOOL</b>		<b>\$ 2,204,945</b>	<b>\$ 2,121,891</b>	<b>\$ 2,290,557</b>	<b>\$ 2,295,448</b>
	<i>Building Principals, Directors, and Clericals, Supplies, Postage, Contractual Expenses</i>				
<b>2070....STAFF DEVELOPMENT</b>		<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 261,878</b>	<b>\$ 280,386</b>
	<i>Professional Staff Development and In-Service Training</i>				
<b>2110....REGULAR SCHOOL</b>		<b>\$ 14,569,661</b>	<b>\$ 15,231,916</b>	<b>\$ 15,849,365</b>	<b>\$ 15,693,932</b>
	<i>Teaching and Support Staff, Security, Charter Schools, Supplies, Textbooks, Equipment</i>				



2250 – Special Education

2280 – Occupational Education

2330 – Special Schools / Senior Program

2510 – Pre-Kindergarten Program

2610 – School Library

ACCOUNT	DESCRIPTION	2020-21 EXPENSES	2021-22 EXPENSES	2022-23 BUDGET	2023-24 DRAFT BUDGET
<b>2250....STUDENTS WITH DISABILITIES</b>		\$ 10,237,064	\$ 10,616,935	\$ 11,484,028	\$ 12,216,648
	<i>Teaching and Support Staff, Tuition for Special Education Students</i>				
<b>2280....OCCUPATIONAL EDUCATION</b>		\$ 326,438	\$ 338,150	\$ 422,425	\$ 383,025
	<i>Nassau BOCES Occupational Education Program</i>				
<b>2330....SPECIAL SCHOOLS / SENIOR PROGRAM</b>		\$ 8,280	\$ 10,200	\$ 19,200	\$ 19,200
	<i>Senior Citizen Director and Program Expense, Security for Summer School Program</i>				
<b>2510....PRE-KINDERGARTEN PROGRAM</b>		\$ 0	\$ 0	\$ 0	\$ 19,400
	<i>Pre-Kindergarten Program</i>				
<b>2610....SCHOOL LIBRARY</b>		\$ 479,287	\$ 409,392	\$ 467,823	\$ 486,861
	<i>Library Staff, Supplies, BOCES Support, Periodicals, Contractual Expenses</i>				



2630 – Computer Aided Instruction

2805 – Attendance

2810 – Guidance

2815 – Health Services

ACCOUNT	DESCRIPTION	2020-21 EXPENSES	2021-22 EXPENSES	2022-23 BUDGET	2023-24 DRAFT BUDGET
<b>2630....COMPUTER ASSISTED INSTRUCTION</b>		<b>\$ 554,688</b>	<b>\$ 553,126</b>	<b>\$ 791,397</b>	<b>\$ 775,029</b>
	<i>Director of Technology and Support Staff, Equipment, Software, Instructional Software, Supplies, Contractual Expenses</i>				
<b>2805....ATTENDANCE</b>		<b>\$ 42,588</b>	<b>\$ 43,912</b>	<b>\$ 47,675</b>	<b>\$ 46,541</b>
	<i>Support Staff, Supplies and Materials</i>				
<b>2810....GUIDANCE</b>		<b>\$ 703,038</b>	<b>\$ 740,351</b>	<b>\$ 778,986</b>	<b>\$ 675,925</b>
	<i>Guidance Counselors, Support Staff, Supplies and Materials</i>				
<b>2815....HEALTH SERVICES</b>		<b>\$ 1,400,053</b>	<b>\$ 1,435,075</b>	<b>\$ 1,489,998</b>	<b>\$ 1,669,139</b>
	<i>Nurses, OT Salaries, Medical Inspector, Services Payable to BOCES and Other Districts, Supplies</i>				



2820 – Psychology Services  
2825 – Social Work Services  
2850 – Co-Curricular Activities  
2855 – Interscholastic Athletics

ACCOUNT	DESCRIPTION	2021-22 EXPENSES	2021-22 EXPENSES	2022-23 BUDGET	2023-24 DRAFT BUDGET
<b>2820....PSYCHOLOGY SERVICES</b>		<b>\$ 544,910</b>	<b>\$ 554,841</b>	<b>\$ 634,074</b>	<b>\$ 566,453</b>
	<i>Psychologists, Supplies and Materials</i>				
<b>2825....SOCIAL WORK SRVC-REG SCHOOL</b>		<b>\$ 200,750</b>	<b>\$ 281,092</b>	<b>\$ 324,194</b>	<b>\$ 334,193</b>
	<i>Social Worker Salaries</i>				
<b>2850....CO-CURRICULAR ACTIVITIES</b>		<b>\$ 99,073</b>	<b>\$ 126,879</b>	<b>\$ 127,995</b>	<b>\$ 146,790</b>
	<i>Clubs and Intramurals, Contractual Services and Fees, Supplies and Materials</i>				
<b>2855....INTERSCHOLASTIC ATHLETICS</b>		<b>\$ 745,768</b>	<b>\$ 900,974</b>	<b>\$ 1,128,612</b>	<b>\$ 1,200,791</b>
	<i>Coaches, Game Supervision, Clerical, Game Officials, Equipment, Supplies, Reconditioning</i>				



# Reserves and Fund Balance





# What is Fund Balance?

Fund Balance is the total amount of funds held by the District.

Those funds fall into the following categories\*:

- ***Nonspendable*** - such as the value of items in inventory (e.g., food supplies)
- ***Restricted*** - amounts that can be spent only for the specific purposes stipulated by law (this is the category that Reserves fall into)
- ***Committed*** - amounts that can be used only for the specific purposes determined by a formal action of the Board of Education.
- ***Assigned*** – funds intended to be used by the District for specific purposes but that do not meet the criteria to be classified as restricted or committed
  - Two kinds
    - Assigned Appropriated
    - Assigned Unappropriated
- ***Unassigned*** - the rest of the government's general fund, including all spendable amounts not contained in the other classifications above

*\*These categories are delineated by the Government Accounting Standards Board (GASB)*



## Reserve Funds

“Saving for future projects, acquisitions, and other allowable purposes is an important planning consideration for local governments and school districts. Reserve funds provide a mechanism for legally saving money to finance all or part of future infrastructure, equipment, and other requirements. Reserve funds can also provide a degree of ***financial stability*** by reducing reliance on indebtedness to finance capital projects and acquisitions. In uncertain economic times, reserve funds can also provide officials with a welcomed budgetary option that can ***help mitigate the need to cut services or to raise taxes***. In good times, money not needed for current purposes can often be set aside in reserves for future use.”

--From the NY State Comptroller's Office



## Unassigned/Undesignated Fund Balance

“In addition to reserve funds, maintaining a *reasonable amount of undesignated fund balance* within operating funds is another *important financial consideration* for local governments and school districts. *A reasonable level of unreserved, unappropriated fund balance provides a cushion for unforeseen expenditures or revenue shortfalls and helps to ensure that adequate cash flow is available to meet the cost of operations.* Combining a reasonable level of undesignated fund balance with specific legally established reserve funds provides resources for both unanticipated events and other identified or planned needs.”

--From the NY State Comptroller's Office



## Reserve Funds

- The creation of reserve funds is governed by State law.
  - School districts can only create a reserve fund that is authorized by law.
- The use of reserve fund money is guided by the specific law that authorized the creation of the reserve fund.



# The District's Reserve Funds

The District has the following ***restricted*** Reserve Funds:

1. *Unemployment Reserve*
2. *Employee Benefit Accrued Liability Reserve (EBALR)*
3. *Employee Retirement System Reserve (ERS)*
4. *Teachers Retirement System Reserve (TRS)*



# The District's Reserve Funds

## ***Unemployment Reserve***

Can only be used to pay into the Unemployment Insurance Fund an amount equivalent to the amount of benefits paid to claimants and charged to the account of the district.\*

<b>Balance as of 6/30/21</b>	<b>Balance as of 6/30/22**</b>	<b>Change in Reserve Balance as of 6/30/22</b>	<b>2023-24 Budgeted Use of Unemployment Reserve</b>
\$552,173	\$552,478	\$ 305	\$ 0

\* From the NY State Comptroller's Office Reserve Fund Local Government Management Guide

\*\*From the District's 2021-22 Audited Financial Statements. Increase due to allocation of interest earned.



# The District's Reserve Funds

## ***Employee Benefit Accrued Liability Reserve (EBALR)***

Can only be used to pay for any accrued “employee benefit” due an employee on termination of the employee’s service.\*

“Employee benefits” means the authorized “cash payment of the monetary value of accrued and accumulated but unused and **unpaid sick leave**, personal leave, holiday leave, vacation time, time allowances granted in lieu of overtime compensation and any other forms of payment for accrued but unliquidated time earned by municipal employees and payable to municipal employees ***upon termination of service, whether by retirement or otherwise.***” (General Municipal Law Section 6-p[1][b]).

Balance as of 6/30/21	Balance as of 6/30/22**	Change in Reserve Balance as of 6/30/22	2023-24 Budgeted Use of EBALR Reserve
\$2,990,040	\$2,739,459	(\$250,581)	\$ 275,000

\* From the NY State Comptroller’s Office Reserve Fund Local Government Management Guide

\*\*From the District’s 2021-22 Audited Financial Statements. Includes allocation of interest earned.



# The District's Reserve Funds

## ***Employee Retirement System Reserve (ERS)***

Can only be used to pay for “retirement contributions,” which are defined as all or any portion of the amount payable to ...the New York State and Local Employees’ Retirement System....\*

<b>Balance as of 6/30/21</b>	<b>Balance as of 6/30/22**</b>	<b>Change in Reserve Balance as of 6/30/22</b>	<b>2023-24 Budgeted Use of ERS Reserve</b>
\$8,090,399	\$7,094,127	(\$996,272)	\$ 865,000

\* From the NY State Comptroller’s Office Reserve Fund Local Government Management Guide

\*\*From the District’s 2021-22 Audited Financial Statements. Includes allocation of interest earned.





# The District's Reserve Funds

## ***Teachers Retirement System Reserve (TRS)***

Can only be used to pay for “retirement contributions,” which are defined as all or any portion of the amount payable to ...the New York State and Local Employees’ Retirement System....\*

<b>Balance as of 6/30/21</b>	<b>Balance as of 6/30/22**</b>	<b>Change in Reserve Balance as of 6/30/22</b>	<b>2023-24 Budgeted Use of TRS Reserve</b>
\$617,303	\$617,587	\$284	\$ 260,000

\* From the NY State Comptroller’s Office Reserve Fund Local Government Management Guide

\*\*From the District’s 2021-22 Audited Financial Statements. Includes allocation of interest earned.



## Assigned Fund Balance

Remember that these are funds that are intended to be used by the District *for specific purposes* but that do not meet the criteria to be classified as restricted or committed.

*Assigned Appropriated Fund Balance  
Budgeted for use in 23/24:*

*Approximately **\$2.5 million***

***This amount is already budgeted to be used as a source of revenue in the proposed 2023-24 budget.***



## Unassigned Unappropriated Fund Balance

- These are funds that are held by the District and are unrestricted.
- NYS Real Property Law allows a school district to hold Unassigned Unappropriated Fund Balance of 4% of the following year's school district budget.
  - *Unassigned Unappropriated Fund Balance as of 6/30/22: **\$2,495,953***
    - *Represents a decrease of \$510,247*



# Total General Fund Fund Balance

Use of these funds  
is restricted for a  
specific purpose

	As of 6/30/22	As of 6/30/21
Unemployment Insurance Reserve	\$552,428	\$552,173
Employee Retirement Reserve (ERS)	\$7,094,127	\$8,090,399
Teachers Retirement Reserve (TRS)	\$617,587	\$617,303
Employee Benefit Accrued Liability Reserve (EBALR)	\$2,739,459	\$2,990,040
<b>TOTAL RESTRICTED RESERVES</b>	<b>\$11,003,601</b>	<b>\$12,249,915</b>
Unappropriated Fund Balance:	\$156,332	\$135,508
Appropriated Fund Balance:	\$2,425,000	\$2,425,000
Unassigned Fund Balance:	\$2,495,953	\$3,006,200
<b>TOTAL FUND BALANCE:</b>	<b>\$16,080,886</b>	<b>\$17,816,623</b>

These funds are being used  
as revenue in the proposed  
budget.

These funds are the **ONLY**  
funds that are held without  
restriction.

These funds can only be  
used for the prior year's  
purchase orders. 28



## Budgeted Use of Reserves & Fund Balance Over Time

Revenue Sources	Adopted 2019-2020	Adopted 2020-2021	Adopted 2021-2022	Adopted 2022-2023	Proposed 2023-2024
<b>Fund Balance &amp; Reserves:</b>					
Unemployment Reserve	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
ERS Reserve	\$ 110,000	\$ 750,000	\$ 750,000	\$ 875,000	\$ 865,000
TRS Reserve	\$ 0	\$ 250,000	\$ 250,000	\$ 250,000	\$ 260,000
Employee Benefit Reserve – EBALR	\$ 275,000	\$ 275,000	\$ 275,000	\$ 275,000	\$ 275,000
Appropriated Fund Balance	\$ 915,000	\$1,850,000	\$2,425,000	\$2,425,000	\$2,425,000
<b>Total Use of Reserves &amp; Fund Balance</b>	<b>\$1,300,000</b>	<b>\$3,125,000</b>	<b>\$3,700,000</b>	<b>\$3,825,000</b>	<b>\$3,825,000</b>
<b>School District Budget</b>	<b>\$63,575,777</b>	<b>\$65,175,600</b>	<b>\$68,905,000</b>	<b>\$71,135,474</b>	<b>\$74,338,684</b>

- Use of budgeted reserves has increased over the past 5 years.
- Use of Appropriated Fund Balance has also increased over the past 5 years.
- Increased use of reserves and fund balance is like pulling money out of your savings.
  - *If you don't replenish the savings account, eventually there will be nothing left.*



## Use of Reserves Over Time

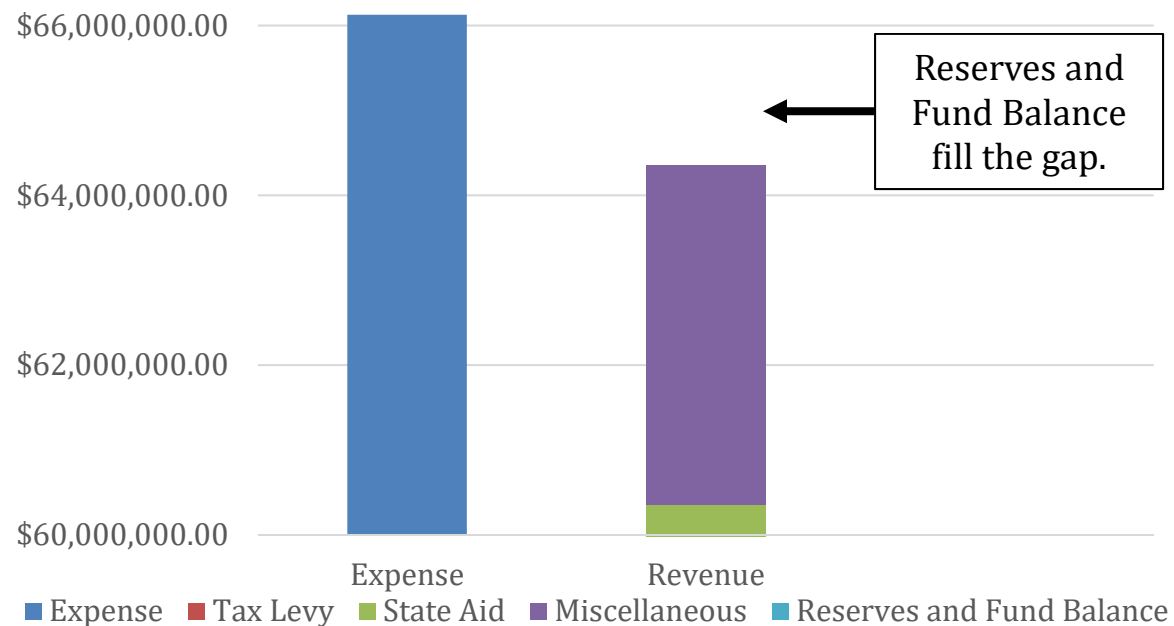
<b>Revenue Sources</b>	<b>Actual 2018-2019</b>	<b>Actual 2019-2020</b>	<b>Actual 2020-2021</b>	<b>Actual 2021-2022</b>	<b>Budgeted 2022-2023</b>	<b>Budgeted 2023-2024</b>
Unemployment Reserve	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
ERS Reserve	\$ 110,000	\$ 110,000	\$ 750,000	\$ 750,000	\$ 875,000	\$ 865,000
TRS Reserve*			\$ 250,000	\$ 250,000	\$ 250,000	\$ 260,000
Employee Benefit Reserve – EBALR	\$ 81,988	\$ 224,521	\$ 205,197	\$251,958	\$275,000	\$275,000
<b>Total Use of Reserves</b>	<b>\$191,998</b>	<b>\$334,521</b>	<b>\$1,205,197</b>	<b>\$1,251,958</b>	<b>\$1,400,000</b>	<b>\$1,400,000</b>

*\*TRS Reserve was first established at the end of the 2018-19 school year*



# Understanding Revenue and Expense

2021-22 Fiscal Year



- Expenses came in \$2.8 million under budget
- Revenue (excluding Reserves & Fund Balance) came in \$854K under budget
- Revenue < Expense (excluding Reserves & Fund Balance) = Operating DEFICIT
  - Expenditures coming in under budget does NOT mean the District had a surplus.



# 2023-2024 Revenue Projections

<b>Revenue Sources</b>	<b>Adopted 2021-2022</b>	<b>Adopted 2022-2023</b>	<b>Proposed 2023-2024</b>
State Aid	\$ 13,786,500	\$ 14,943,050	\$ 16,810,187
Property Tax Levy	\$ 47,807,538	\$ 48,524,651	\$ 49,702,038
PILOTS	\$ 1,398,556	\$ 1,473,466	\$ 1,316,198
Tuition, Island Park	\$ 175,000	\$ 175,000	\$ 275,000
Tuition, Other Districts	\$ 300,000	\$ 450,000	\$ 450,000
Tuition, Summer School	\$ 15,000	\$ 15,000	\$ 15,000
Federal Aid, Special Education	\$ 50,000	\$ 50,000	\$ 50,000
Interest Income	\$ 100,000	\$ 20,000	\$ 250,000
Building Rental - Marian Delaney	\$ 545,700	\$ 582,000	\$ 627,954
Public Library-Bond Payment/Building Rental	\$ 591,706	\$ 592,307	\$ 597,307
Health Services, Other Districts	\$ 300,000	\$ 300,000	\$ 250,000
Music Instrument Rentals	\$ 10,000	\$ 10,000	\$ 10,000
Miscellaneous	\$ 125,000	\$ 125,000	\$ 110,000
<b>Fund Balance &amp; Reserves:</b>			
Debt Service Fund	\$ 0	\$ 50,000	\$ 50,000
ERS Reserve	\$ 750,000	\$ 875,000	\$ 865,000
TRS Reserve	\$ 250,000	\$ 250,000	\$ 260,000
Employee Benefit Reserve – EBALR	\$ 275,000	\$ 275,000	\$ 275,000
Appropriated Fund Balance	\$2,425,000	\$2,425,000	\$2,425,000
<b>School District Budget</b>	<b>\$ 68,905,000</b>	<b>\$ 71,135,474</b>	<b>\$ 74,338,684</b>





## The “2% Tax Levy Cap”

**Reminder:** It is not a Property Tax Cap and it is typically not 2%.

- In fact, it is only a threshold controlling the allowable increase to the Tax Levy.
- Controlled by factors such as:
  - ❖ Tax Base Growth Factor (this year 1.0027)
  - ❖ Allowable Levy Growth Factor (Lesser of 2% or CPI-U)
    - This year the CPI-U is **8.0%** , so our allowable tax levy growth factor is the lower 2% amount.
  - ❖ PILOTS
  - ❖ Capital Projects Tax Levy, Including Bond Projects
    - ❖ Includes BOCES Capital Projects



# 2023-2024 Tax Levy Cap

2022-2023 Tax Levy	\$48,524,651
❖ Multiplied by Tax Base Growth Factor (1.0027)	\$48,655,668
❖ Add 2022/23 PILOTs	<u>\$1,482,752</u>
	\$50,138,420
❖ Less 2022/23 Capital Tax Levy Exclusion	<u>(\$1,571,953)</u>
❖ Adjusted Prior Year Levy	\$48,566,467
❖ Multiplied by Allowable Levy Growth Factor (2.0%)	\$49,537,796
❖ Less 2023/24 PILOTs	<u>(\$1,316,198)</u>
❖ 2023/24 Tax Levy Limit (Before Exclusions)	\$48,221,598
❖ Add 2023/24 Capital Tax Levy Exclusion	<u>\$1,480,440</u>
<b>2023-2024 Tax Levy Limit:</b>	<b>\$49,702,038</b>

This is where the 2% rate of inflation is used, as one of the factors in the Tax Levy Cap formula

This amount represents the 2.43% tax levy increase. Within the Tax Levy Cap



## 2023-2024 Proposed Tax Levy Increases Surrounding Districts\*

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<b><u>School District</u></b>	<b><u>Tax Levy Increase</u></b>
Malverne	1.85%
Rockville Centre	1.99%
Garden City	2.32%
<b>West Hempstead</b>	<b>2.43%</b>
Sewanhaka	2.47%
Lynbrook	2.6%
Oceanside	2.9%
Franklin Square	3.13%

\*Information from Nassau ASBO, NCSSCS, or Comptroller's Office Tax Cap Filings



# 2023-2024 Budgeted State Aid

<b>Aid Category</b>	<b>2022-23</b>	<b>2023-24</b>	<b>Change</b>
Foundation Aid	\$ 7,646,501	\$ 8,960,159	\$ 1,313,658
BOCES	\$ 765,602	\$ 762,691	\$ (2,911)
High Cost Excess Cost	\$ 342,690	\$ 254,588	\$ (88,102)
Private Excess Cost	\$ 193,593	\$ 217,271	\$ 23,678
Hardware & Technology	\$ 19,600	\$ 18,557	\$ (1,043)
Software, Library, Textbook	\$ 225,135	\$ 225,617	\$ 482
Transportation	\$ 4,013,797	\$ 4,306,258	\$ 292,461
High Tax Aid	\$ 520,201	\$ 520,201	\$ 0
Building Aid	\$ 1,215,931	\$ 1,544,845	\$ 328,914
<b>Total State Aid :</b>	<b>\$ 14,943,050</b>	<b>\$ 16,810,187</b>	<b>\$ 1,867,137</b>



# 2023-24 CONTINUING INITIATIVES

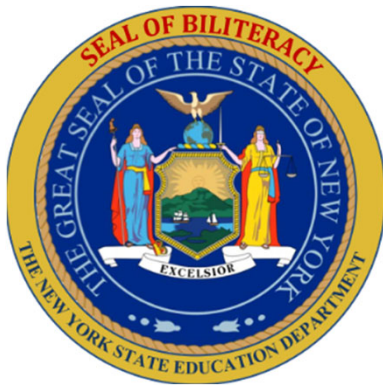
- **21<sup>st</sup> Century Learning Grant**
  - Launching Spring 2023
- **Career Exploration**
  - Town of Hempstead WIOA
- **Project Based Learning**
  - Expansion to Grades 4-6
- **Math and Science Programs**
- **Social-Emotional Learning Programs**
  - Habits of Mind
- **Integrated Humanities Approach**
  - Planning launch of 2<sup>nd</sup> Interdisciplinary Learning Unit





# 2023-24 CONTINUING INITIATIVES

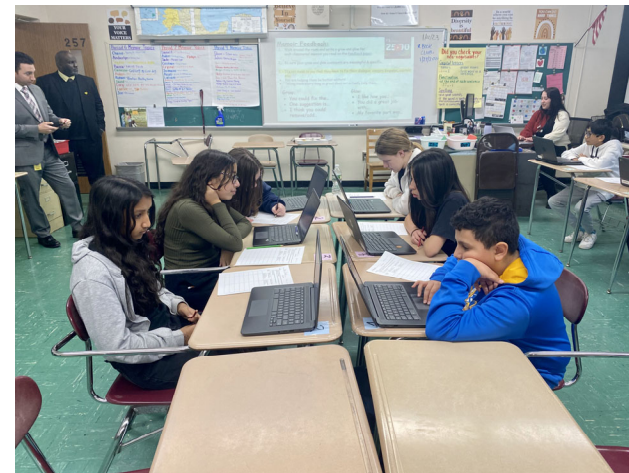
- **Continue to Provide College Credit Offerings**
- **Expanding Research Programs**
- **Seal of Civic Readiness**
- **Seal of Biliteracy**
- **Physical Education Standards**
- **Building Pathways – Humanities, STEM, Arts**





# FUTURE PLANS

- **New Arts Standards**
- **New Digital Literacy Standards**
- **Career & Technical Education (CTE) – Culinary Arts**





# NEW COURSES

- Data Science
- Principles of Humanities
- Introduction to Sociology
- Agriculture and Your World
- Writing Designing and Presentation
- Fashion Marketing II
- Introduction to Anthropology







# CONTINUING PARTNERSHIPS

- NYU Langone Envision Scholar Program
- Adelphi University Residency Program
- Adelphi STEP Program
- 21<sup>st</sup> Century Community Learning Centers Grant (w/Adelphi)
- NYS Peer Mentoring Program
- Diversity Fair with Nassau BOCES
- Primary Project (with Children's Institute)
- Nassau Community College Dual Enrollment Program





# STUDENT ACHIEVEMENTS

- Virtual Enterprise Award Winners – Top 50
- Moot Court Competition Winners – 1<sup>st</sup> WH team to advance
- American Mathematics Competition AMC 10 and AMC 12 Exam Top Scoring Students – 1 student advancing to States
- \$1,000 Raised for Town Of Hempstead Animal Shelter





# STUDENT ACHIEVEMENTS

- School of Excellence from the New York State Public High School Athletic Association – 4<sup>th</sup> consecutive year
- kidOYO Hackathon Award Winners
- 12 New York State Scholar-Athlete teams
- 2 News 12 Scholar Athletes (4 in last 3 years)
- New York State Mathlete All-Star Team







## Next Steps...

- Keep in mind, these are **preliminary numbers**, and are likely subject to change based upon finalized State Aid projections.
- District Administration will keep the Board of Education and the community updated as further information becomes available.



## Continuing the Conversation ...



Additional Discussion (as needed)

**Tuesday, March 28th**

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Budget Adoption

**Tuesday, April 18th**

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Budget Hearing

**Tuesday, May 2nd**

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Budget Vote

**Tuesday, May 16th**

in the Secondary School North Gym

7:00 am – 9:00 pm

