



2016-2017 Proposed Budget

February 3, 2016

Revenue Side ***Expense Side***

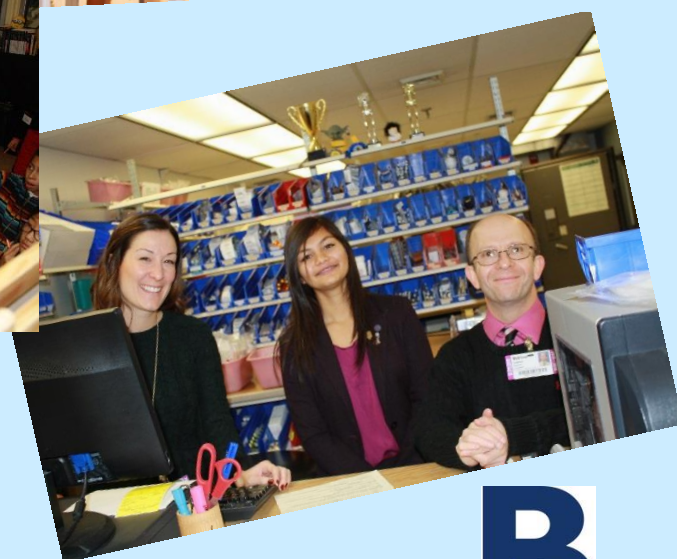
(Administrative and Capital Parts)

February 3, 2016

Presented by Dr. Shari L. Camhi and Dr. Stephen Draper



What is the Purpose of a School Budget?





2016-2017 Proposed Budget Expenditures

Component	2015-2016	2016-2017	Variance: \$	% Increase
Administrative	\$12,335,552	\$12,908,592	\$573,040	4.65%
Capital	16,290,925	15,690,072	-600,853	-3.69%
Program	95,807,316	98,276,492	2,469,176	2.58%
Total	\$124,433,793	\$126,875,156	\$2,441,363	1.96%



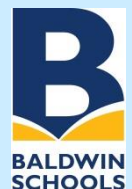
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Total	\$124,433,793	\$126,875,156	\$2,441,363	1.96%

\$91.5M tax levy
(decrease
0.44%)

\$35.4M other income (state aid,
reserves, appropriated fund balance,
miscellaneous income)

Total budget to
budget increase





2016-2017 Revenue Budget

	2015-2016	2016-2017	Difference
Miscellaneous Sources	\$1,194,991	\$1,790,331	\$595,340
State Aid	25,218,230	28,779,967	3,561,737
Appropriated Reserves	3,000,000	2,301,578	(698,422)
Appropriated Fund Balance	3,108,622	2,500,000	(608,622)
Anticipated Property Tax Levy	91,911,950	91,503,280	(408,670)
Total	\$124,433,793	\$126,875,156	\$2,441,363



2016-2017 Proposed Budget

TAX LEVY = **-.44%**

HOW ARE WE MAKING IT WORK?



2016-2017 Proposed Budget

- Unrealized 2015-2016 State Aid
- Increase in 2016-2017 State Aid
- Rental income from Milburn & Shubert
- Continued Fiscal Responsibility



2016-2017 Proposed Budget

IS 2016-2017 AN ANOMALY?





2016-2017 Proposed Budget

FINANCIAL STRESS LEVELS OF L.I. SCHOOLS

Significant Stress Levels:

Hempstead
Sachem
Wyandanch
Copiague

Moderate Stress Levels:

East Islip
Elwood
Eastport-South Manor

Susceptible To:

East Quogue	Commack
Long Beach	Deer Park
Oceanside	Bay Shore
Port Washington	East Moriches
Valley Stream 24	Central Islip
West Islip	New Suffolk
Bayport-Blue Point	West Hempstead
Riverhead	Rocky Point
Southampton	Shoreham/ Wading River



2016-2017 Proposed Budget

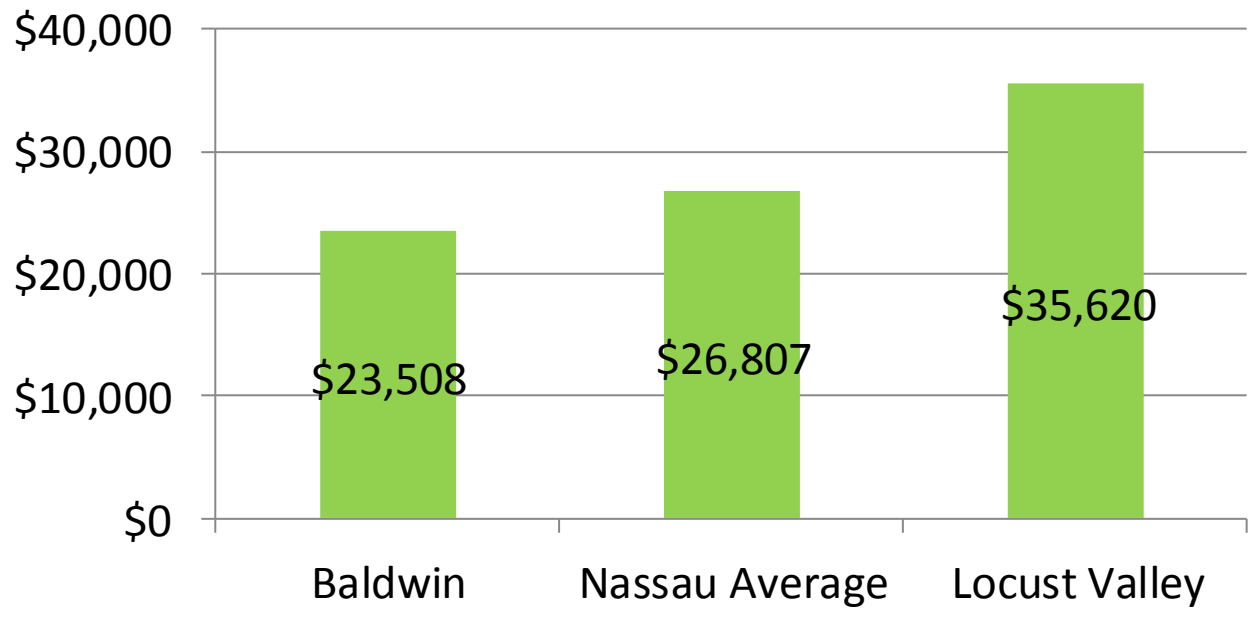
Remedies for the Future

- Full elimination of GEA
- Fair share of taxes coming back to L.I.
- Increased State Aid
- Change in State Aid Formulas
- State Funding of Mandates
- Continued Fiscal Responsibility



Per Pupil Expenditure Comparison

Average Per Pupil Expenditures
2013-2014
K-12 Nassau Districts



Source: Nassau BOCES – Annual Study of School Costs



Baldwin UFSD Tuition Rates Per NYSED

Full Day K – 6	\$13,784
Grades 7 – 12	\$12,774
Full Day K – 6 Special Ed	\$42,797
Grades 7 – 12 Special Ed	\$41,787

(Actual 2014-2015 per pupil costs)



Baldwin UFSD

State Aid Shares vs Enrollment

	1993-1994 State Aid	1993-1994 Enrollment	2013 State Aid	2013 Enrollment
Rest of State	51.3%	48.2%	48.2%	45.4%
New York City	36.1%	37.0%	39.4%	37.5%
Long Island	12.6%	14.8%	12.3%	17.1%
NYS - Total	100.0%	100.0%	100.0%	100.0%



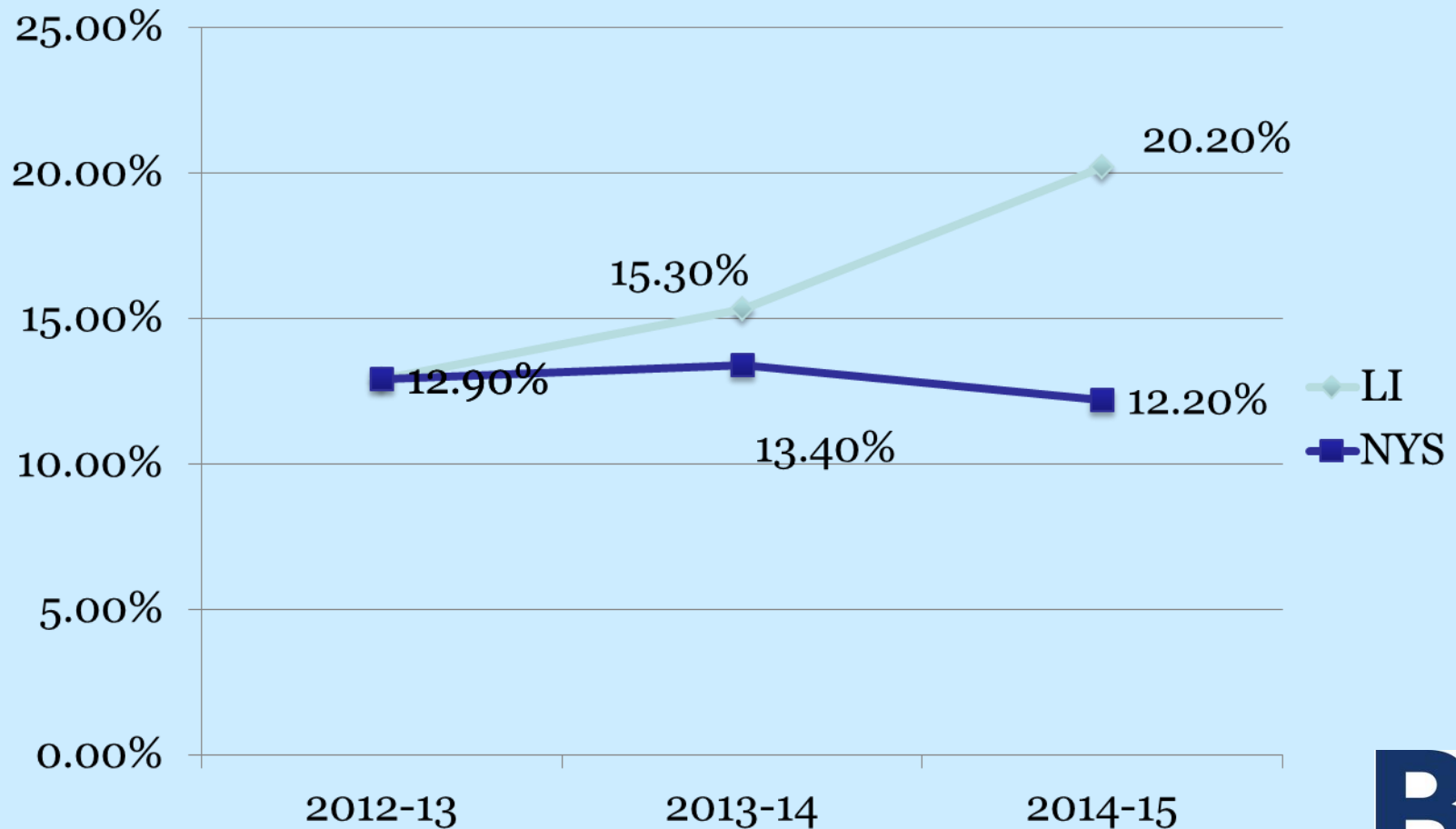
Baldwin UFSD

Costs covered by State Aid

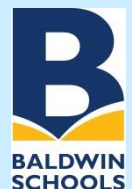
	1993-1994	2011-2012
Rest of State	49.1%	39.6%
New York City	50.1%	34.1%
Long Island	27.4%	22.5%
NYS - Total	45.1%	34.3%



Baldwin UFSD Fiscal Stress Results

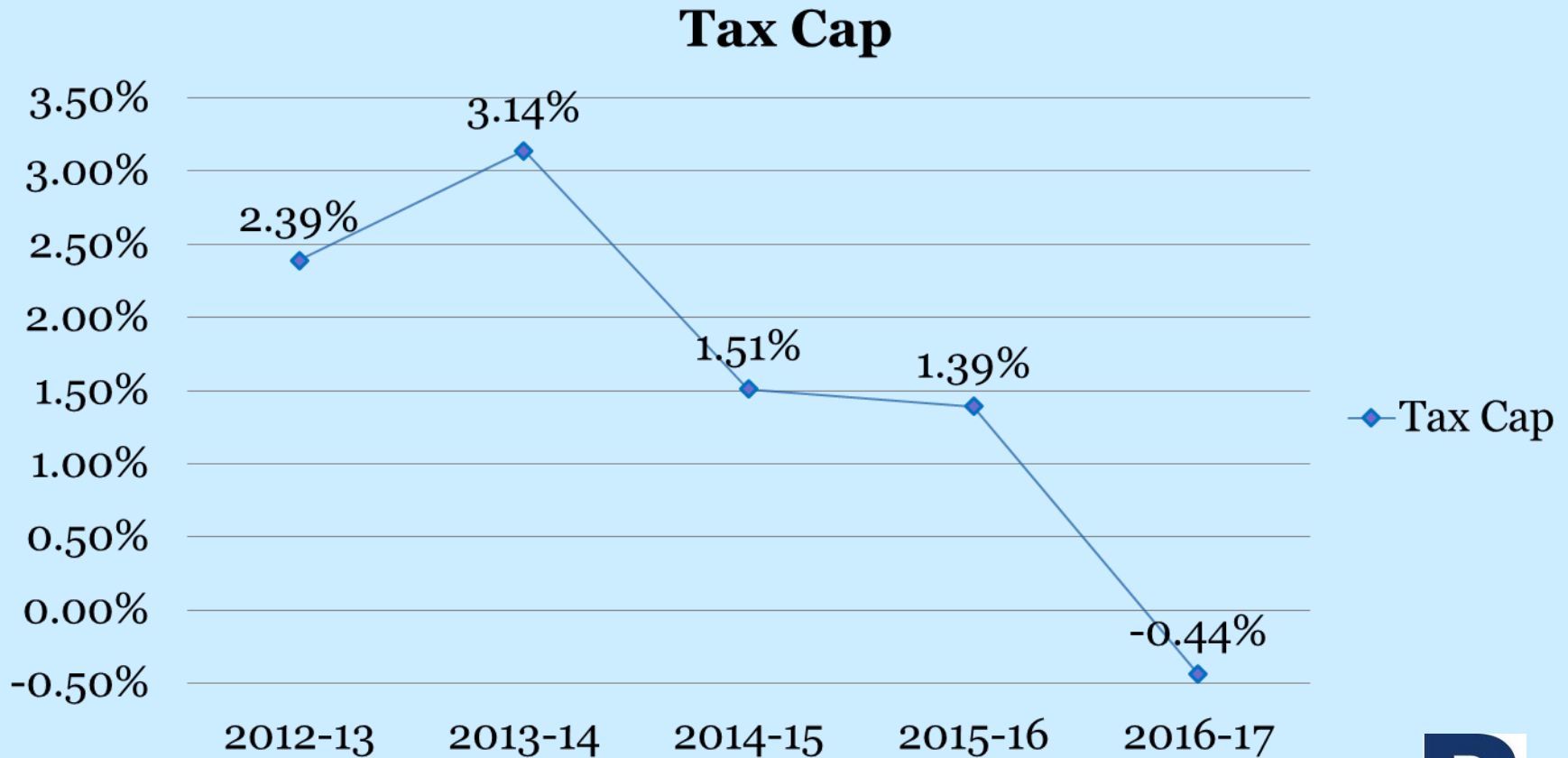


Baldwin Union Free School District





Baldwin UFSD Tax Cap – Was it ever 2%?





State Aid Percentages Baldwin

Year	Percent
1990-91	28.38%
1996-97	20.52%
2002-03	21.46%
2008-09	24.43%
2013-14	20.32%
2014-15	21.19%
2015-16	22.29%

The state aid portion of Baldwin's education has dropped from 28.38% to 22.29% within the last 25 years.



State Aid Percentages

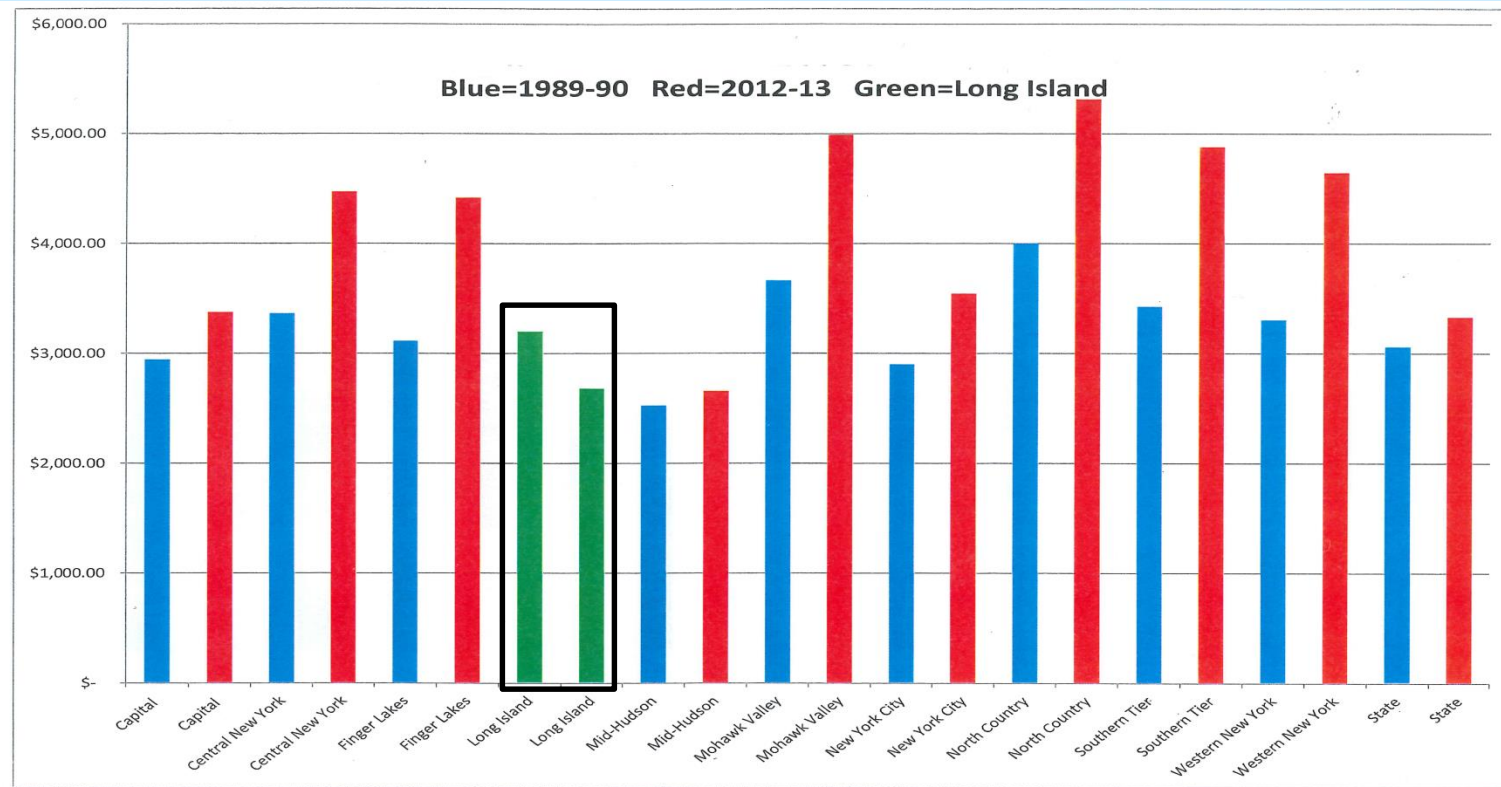
Long Island

Year	Percent
1989-90	32.41%
1996-97	25.47%
2002-03	26.56%
2008-09	26.25%
2012-13	22.60%
2013-14	21.88%

The state aid portion of public education has consistently dropped from 32.41% to 21.88% within the last 25 years.



State Aid Per Pupil in 1990 Dollars by Region



Long Island is the only region in NYS that has
seen a decrease in State aid.



The GEA

The Gap Elimination Adjustment (GEA) is a formula in the State budget that reduces the amount of aid each school district is entitled to receive. New York State introduced the GEA in 2009-10 when it was known as the Deficit Reduction Assessment in order to partially reduce the **State's** \$10 billion budget deficit. It was used in 2011-12 to allocate an unprecedented \$2.56 billion statewide cut in aid. Over the past four years, it has been used to reduce state aid to school districts by \$7.38 billion.



State Aid to Public Schools

Long Island schools have lost a total of ~~\$1.2~~^{\$1.4} BILLION dollars in state aid over the last four years due to a Gap Elimination Adjustment instituted to close a state budget gap.



Impact of the GEA 4-Year Nassau County 2014-2015

School District Name	Total 4 Year Loss	School District Name	Total 4 Year Loss	School District Name	Total 4 Year Loss
AMAGANSETT UFSD	-\$170,987	HALF HOLLOW HILLS CSD	-\$18,589,466	PATCHOGUE-MEDFORD UFSD	-\$33,079,939
AMITYVILLE UFSD	-\$12,439,945	HAMPTON BAYS UFSD	-\$2,875,306	PLAINEDGE	-\$6,589,901
BABYLON UFSD	-\$4,423,080	HARBORFIELDS CSD	-\$7,783,967	PLAINVIEW	-\$8,268,380
BALDWIN	-\$12,431,155	HAUPPAUGE UFSD	-\$8,688,672	PORT JEFFERSON UFSD	-\$2,464,648
BAY SHORE UFSD	-\$19,607,858	HEMPSTEAD	-\$16,394,908	PORT WASHINGTON	-\$4,926,950
BAYPORT-BLUE POINT UFSD	-\$7,865,759	HERRICKS	-\$6,891,398	QUOGUE UFSD	-\$173,730
				REMSENBURG-SPEONK UFSD	-\$305,463
				RIVERHEAD CSD	-\$11,462,419
				ROCKVILLE CENTER	-\$5,403,022
				ROCKY POINT UFSD	-\$8,936,025
				ROOSEVELT	-\$10,543,599
				ROSLYN	-\$3,360,391
				SACHEM CSD	-\$71,187,105
				SAG HARBOR UFSD	-\$1,105,979
				SAYVILLE UFSD	-\$13,126,800
				SEAFORD	-\$5,740,220
				SEWANHAKA	-\$20,035,767
				SHELTER ISLAND UFSD	-\$321,299
				SHOREHAM-WADING RIVER CSD	-\$5,304,073
				SMITHTOWN CSD	-\$24,563,855
				SOUTH COUNTRY CSD	-\$22,828,313
				SOUTH HUNTINGTON UFSD	-\$13,751,654
				SOUTHAMPTON UFSD	-\$1,721,756
				SOUTHOLD UFSD	-\$1,291,803
				SPRINGS UFSD	-\$772,836
				SYOSSET	-\$8,664,765
				THREE VILLAGE CSD	-\$24,753,272
				TUCKAHOE COMMON SD	-\$514,642
				UNIONDALE	-\$20,179,234
				V STR THIRTEEN	-\$4,409,330
				V STR TWENTY-FOUR	-\$3,639,836
				VALLEY STR CHSD	-\$13,239,477
				VALLEY STR UFSD THIRTY	-\$2,802,850
				WANTAGH	-\$8,275,569
				WEST BABYLON UFSD	-\$17,147,330
				WEST HEMPSTEAD	-\$6,235,435
				WEST ISLIP UFSD	-\$15,616,470
				WESTBURY	-\$10,831,089
				WESTHAMPTON BEACH UFSD	-\$1,481,702
				WILLIAM FLOYD UFSD	-\$35,212,053
				WYANDANCH UFSD	-\$6,772,731

School District Name

Total 4 Year Loss

BALDWIN UFSD

-\$12,431,155

BRIDGEHAMPTON UFSD	-\$329,185	ISLAND TREES	-\$8,002,158
BROOKHAVEN-COMSEWOGUE UFSD	-\$15,945,862	ISLIP UFSD	-\$10,523,780
CARLE PLACE	-\$2,944,722	JERICO	-\$3,433,589
CENTER MORICHES UFSD	-\$3,339,528	KINGS PARK CSD	-\$9,345,038
CENTRAL ISLIP UFSD	-\$23,888,726	LAWRENCE	-\$5,739,948
COLD SPRING HARBOR CSD	-\$2,078,521	LEVITTOWN	-\$20,565,081
COMMACK UFSD	-\$17,049,554	LINDENHURST UFSD	-\$22,298,762
CONNETQUOT CSD	-\$23,633,402	LOCUST VALLEY	-\$2,636,155
COPIAGUE UFSD	-\$17,784,474	LONG BEACH	-\$13,842,220
DEER PARK UFSD	-\$10,527,875	LONGWOOD CSD	-\$36,787,414
EAST HAMPTON UFSD	-\$1,892,470	LYNBROOK	-\$5,184,536
EAST ISLIP UFSD	-\$15,786,174	MALVERNE	-\$4,285,552
EAST MEADOW	-\$19,831,207	MANHASSET	-\$3,164,638
EAST MORICHES UFSD	-\$2,226,555	MASSAPEQUA	-\$14,411,510
EAST QUOGUE UFSD	-\$710,340	MATTITUCK-CUTCHOGUE UFSD	-\$2,037,817
EAST ROCKAWAY	-\$2,745,848	MERRICK	-\$4,041,880
EAST WILLISTON	-\$1,990,189	MIDDLE COUNTRY CSD	-\$45,255,025
EASTPORT-SOUTH MANOR CSD	-\$8,836,665	MILLER PLACE UFSD	-\$9,554,825
ELMONT	-\$11,486,683	MINEOLA	-\$3,910,740
ELWOOD UFSD	-\$5,037,386	MONTAUK UFSD	-\$442,683
FARMINGDALE	-\$13,352,202	MOUNT SINAI UFSD	-\$9,245,561
FIRE ISLAND UFSD	-\$199,947	NEW HYDE PARK	-\$2,653,678
FISHERS ISLAND UFSD	-\$150,472	NORTH BABYLON UFSD	-\$22,128,311
FLORAL PARK	-\$2,533,824	NORTH BELLMORE	-\$5,912,428
FRANKLIN SQUARE	-\$3,737,513	NORTH MERRICK	-\$3,229,974
FREEPORT	-\$27,887,301	NORTH SHORE	-\$3,171,665
GARDEN CITY	-\$3,974,147	NORTHPORT-EAST NORTHPORT UFSD	-\$9,162,792
GLEN COVE	-\$4,959,187	OCEANSIDE	-\$11,676,205
GREAT NECK	-\$6,301,779	OYSTER BAY	-\$1,745,311
GREENPORT UFSD	-\$734,632	OYSTERPONDS UFSD	-\$220,301

Long Island Totals

-\$1,210,646,618



Most Recent Unfunded Mandates

- **Automatic External Defibrillators**
- **5 Year Building Condition Survey**
- **Minimum Classroom Temperatures (65 degrees)**
- **Green Cleaning Products**
- **Cancer Screening/Blood Donation Release Time**
- **Asbestos Designee**
- **Wellness Policies**
- **Homeless Legislation**
- **Health Services to Private and Parochial Schools**
- **School Physician**
- **Internal Auditor**
- **Claims Auditor**
- **TRS Legislation (10 year contribution limit)**
- **TRS Pension Funding**
- **ERS Pension Funding**
- **GASB 45 OPEB Planning**
- **Wicks Law**
- **Mentoring**
- **Academic Intervention Services**
- **Graphing Calculators**
- **Scoring of State Assessments**
- **BOCES Fees**
- **Limit of Daily Classroom Instructional Periods**
- **Physical Education Requirements**
- **Section 3020-a of Education Law and its subsequent revisions concerning teacher termination**
- **Taylor Law – Extra Pay for Extra Work**
- **Triborough Agreement – Interpretation of law protecting step increase**



Most Recent Unfunded Mandates

- **Part 154 Changes**
- **Common Core**
- **APPR**
- **DASA**
- **Local Assistance Plans for Schools That Don't meet AYP**
- **Academic Intervention Services Plan Implementation**
- **Uniform Violent Incident Reporting System & Data Collection/Reporting**
- **District Wide Information Officer**
- **Grades 3-8 Testing, Scoring, Analyzing and Mailing Results, Subs, Paper**
- **Uniform Voting Dates and 2 Budget Votes**
- **Project SAVE Annual Training**
- **Segregation of Duties – Purchasing Agents, Treasurer, District Clerk**
- **Loan Instructional Computer Hardware/Textbooks/Software to Non-Public Schools**
- **Required Student Body Mass Indexes**
- **Impartial Hearing – Burden of Proof Shift from Parent to School District**
- **Parentally Placed Students Attending Non-Public Schools**
- **Online Bullying Responsibilities**
- **Affordable Care Act**
- **Residency**



Expense Side of the Budget

3 Parts:

Administrative
Capital
Program



Total “Administrative” Budget

BUDGET	PROPOSED BUDGET	DOLLAR
2015-2016	2016-2017	CHANGE
\$12,335,552	\$12,908,592	\$573,040



Board of Education

Function Code: 1010

BUDGET	PROPOSED BUDGET	DOLLAR
2015-2016	2016-2017	CHANGE
\$12,600	\$12,600	\$0



District Clerk & Meetings

Function Code: 1040 & 1060

	BUDGET	PROPOSED BUDGET	DOLLAR
	2015-2016	2016-2017	CHANGE
DISTRICT CLERK	\$61,902	\$63,128	\$1,226
MEETINGS	53,500	53,500	\$0
	<u>\$115,402</u>	<u>\$116,628</u>	<u>\$1,226</u>



Chief Administrator's Office

Function Code: 1240

BUDGET	PROPOSED BUDGET	DOLLAR
2015-2016	2016-2017	CHANGE
\$300,980	\$328,730	\$27,750



Business Administration

Function Code: 1310

BUDGET	PROPOSED BUDGET	DOLLAR
2015-2016	2016-2017	CHANGE
\$967,566	\$961,522	(\$6,044)



Auditing

Function Code: 1320

BUDGET	PROPOSED BUDGET	DOLLAR
2015-2016	2016-2017	CHANGE
\$100,000	\$103,000	\$3,000



Treasurer

Function Code: 1325

BUDGET	PROPOSED BUDGET	DOLLAR
2015-2016	2016-2017	CHANGE
\$14,500	\$14,500	\$0



Legal

Function Code: 1420

BUDGET	PROPOSED BUDGET	DOLLAR
2015-2016	2016-2017	CHANGE
\$150,000	\$150,000	\$0



Human Resources

Function Code: 1430

BUDGET	PROPOSED BUDGET	DOLLAR
2015-2016	2016-2017	CHANGE
\$526,431	\$534,128	\$7,697



Public Information

Function Code: 1480

BUDGET	PROPOSED BUDGET	DOLLAR
2015-2016	2016-2017	CHANGE
\$183,930	\$186,660	\$2,730



Unallocated Insurance

Function Code: 1910

BUDGET	PROPOSED BUDGET	DOLLAR
2015-2016	2016-2017	CHANGE
\$647,316	\$651,000	\$3,684



School Association Dues

Function Code: 1920

BUDGET	PROPOSED BUDGET	DOLLAR
2015-2016	2016-2017	CHANGE
\$20,000	\$22,000	\$2,000



Administrative Charges BOCES

Function Code: 1981

BUDGET	PROPOSED BUDGET	DOLLAR
2015-2016	2016-2017	CHANGE
\$757,021	\$763,857	\$6,836



Curriculum Development/Supervision

Function Code: 2010

BUDGET	PROPOSED BUDGET	DOLLAR
2015-2016	2016-2017	CHANGE
\$360,357	\$397,667	\$37,310



Supervision Regular School

Function Code: 2020

BUDGET	PROPOSED BUDGET	DOLLAR
2015-2016	2016-2017	CHANGE
\$4,540,902	\$5,006,853	\$465,951



"Administrative" Salaries

Function Codes: 2250, 2810 and 2815

BUDGET	PROPOSED BUDGET	DOLLAR
2015-2016	2016-2017	CHANGE
\$795,147	\$808,175	\$13,028



"Administrative" Benefits

	BUDGET 2015-2016	PROPOSED BUDGET 2016-2017	DOLLAR CHANGE
STATE RETIREMENT	\$396,630	\$370,891	(\$25,739)
TEACHER RETIREMENT	606,374	561,277	(45,097)
SOCIAL SECURITY	338,331	341,714	3,383
WORKER COMPENSATION	100,000	75,000	(25,000)
LIFE INSURANCE	15,500	14,000	(1,500)
UNEMPLOYMENT INSURANCE	15,000	15,000	0
DISABILITY INSURANCE	8,500	8,000	(500)
HOSPITAL,MEDICAL & DENTAL	1,363,065	1,465,390	102,325
	\$2,843,400	\$2,851,272	\$7,872



Total Capital Budget

BUDGET	PROPOSED BUDGET	DOLLAR
2015-2016	2016-2017	CHANGE
\$16,290,925	\$15,690,072	(\$600,853)



Operation

Function Code: 1620

	BUDGET	BUDGET	DOLLAR
	2015-2016	2016-2017	CHANGE
SALARIES	\$4,347,395	\$4,208,955	(\$138,440)
EQUIPMENT	70,369	68,987	(\$1,382)
CONTRACTUAL	2,077,180	2,095,811	\$18,631
SUPPLIES	201,000	246,000	\$45,000
	\$6,695,944	\$6,619,753	(\$76,191)



Maintenance

Function Code: 1621

	2015-2016	2016-2017	CHANGE
SALARIES	\$981,525	\$983,285	\$1,760
CONTRACTUAL	290,490	300,490	10,000
SUPPLIES	247,935	247,935	0
	\$1,519,950	\$1,531,710	\$11,760



Security

Function Code: 1622

	BUDGET 2015-2016	PROPOSED BUDGET 2016-2017	DOLLAR CHANGE	
SALARIES	\$591,662	\$586,606	(\$5,056)	
CONTRACTUAL	392,154	423,325	31,171	
SUPPLIES	22,018	22,134	116	
	\$1,005,834	\$1,032,065	\$26,231	



Central Data Processing

Function Code: 1680

BUDGET	PROPOSED BUDGET	DOLLAR
2015-2016	2016-2017	CHANGE
\$0	\$116,690	\$116,690



Capital Benefits

	BUDGET 2015-2016	PROPOSED BUDGET 2016-2017	DOLLAR CHANGE
STATE RETIREMENT	\$958,152	\$884,067	(\$74,085)
SOCIAL SECURITY	421,031	425,343	4,312
WORKERS COMPENSATION	411,712	350,000	(61,712)
LIFE INSURANCE	4,500	4,000	(500)
UNEMPLOYMENT INSURANCE	20,000	15,000	(5,000)
HOSPITAL, MEDICAL, DENTAL	1,414,709	1,524,526	109,817
	\$3,230,104	\$3,202,936	(\$27,168)



Transfer to Debt Service

Function Code: 9901

BUDGET	PROPOSED BUDGET	DOLLAR
2015-2016	2016-2017	CHANGE
\$3,839,093	\$3,186,918	(\$652,175)



Capital Projects

- There are no capital projects budgeted in the 2016-2017 budget.



Rules for Contingency Budget

- If the budget is defeated twice, pursuant to NYS Tax Cap legislation, there can be no increase in the tax levy – **0.0%**.
- A defeated budget will **increase** the tax levy and the tax bills of residents.



What is the Purpose of a School Budget?





Questions on the Budget? We want you to be informed.

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