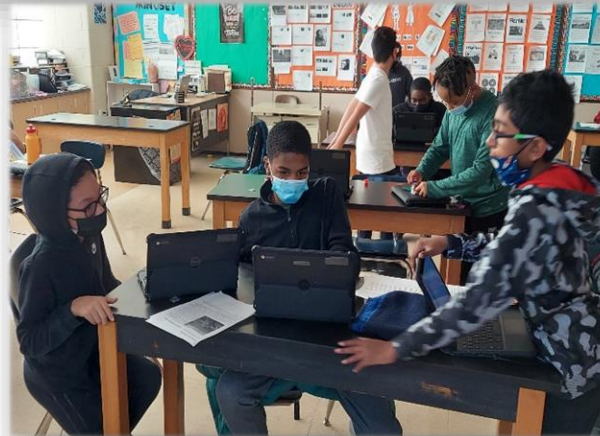




**BALDWIN  
SCHOOLS**

Budget Development  
Board of Education Meeting  
February 9, 2022

# What is the Purpose of a School Budget?





# Focus on: Long Term / Multi-Year Planning

The real financial impact lies below the surface





# Budget Development Process & Timeline

1	2	3	4	5	6	7	8	9	10	11	12
July	August	September	October	November	December	January	February	March	April	May	June



Budget Proposals from each Department / Building

Board of Education:  
Budget Work session #1  
February 9, 2022

Superintendent's final evaluation and review with Cabinet

Initial trend analysis / Review of need and back-up documentation

Departments / Buildings Principals meet with Superintendent and Asst. Supt./Business

Ongoing analysis of major cost drivers, contractual obligations, strategic planning

- Culminates in budget drafts to BOE for consideration





# 2022-2023 Different Narrative in Albany

## Governor's Executive Budget restores Foundation Aid (Multi-year ~Phase in~ formula)

- Federal Funding – Planning for sustainability
  - Forecasted Foundation Aid History & Restoration –
    - 14/15 = (\$6,389,471) (Withheld)
    - 15/16 = (\$7,138,883) (Withheld)
    - 16/17 = (\$8,663,353) (Withheld)
    - 17/18 = (\$9,260,599) (Withheld)
    - 18/19 = (\$10,062,641) (Withheld)
    - 19/20 = (\$10,344,931) (Withheld)
    - 20/21 = (\$12,193,800) (Withheld)
    - 21/22 = (\$9,804,224) (Withheld)
    - 22/23 = \$6,116,147 (Forecast)
    - Future Ramifications?



Source: Newsday Editorial – 1/22/22



# 2022-2023

## Different Narrative in Albany

### Governor's Executive Budget restores Foundation Aid (Multi-year ~Phase in~ formula)

*The Foundation Aid restoration does NOT fully refund the aid originally withheld*

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- Forecasted Foundation Aid History & Restoration –

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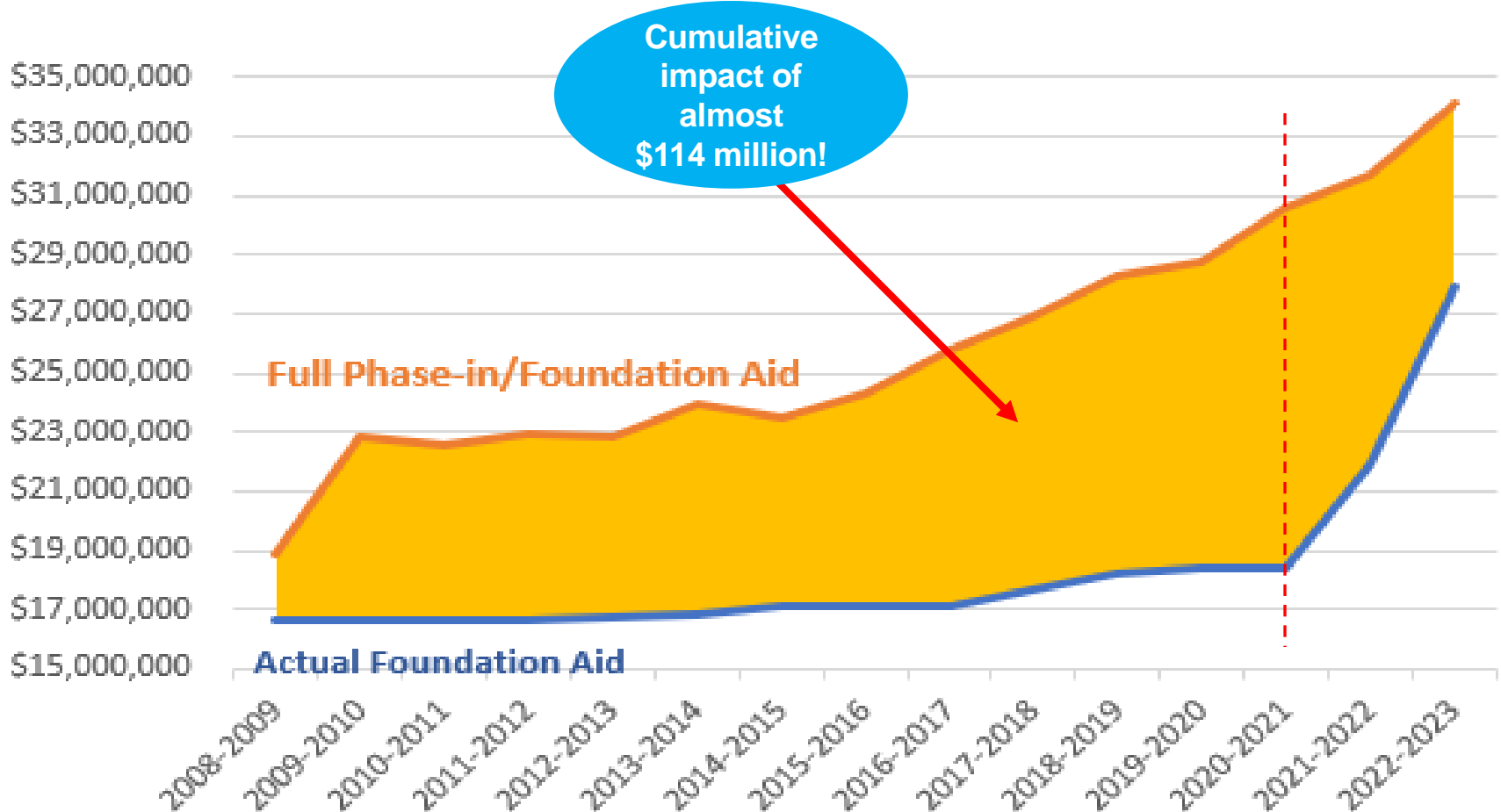


Source: Newsday Editorial – 1/22/22



# Foundation Aid Brief History...

## New York State Aid Promised, NOT Received





# 2022-2023 Different Narrative in Albany

Governor's Executive Budget restores Foundation Aid  
(Multi-year ~Phase in~ formula)

- Federal Funding – **Planning for sustainability**
  - 24/25 = Ramifications

Patrick Orecki, Citizens Budget Commission:  
“While a 15% reserve fund is better than New York’s historically low rate of 5%, the state should be putting even more aside. New York’s finances are heavily dependent of taxes imposed on the stock market and in high-income earners, which are both less predictable sources of revenue”.

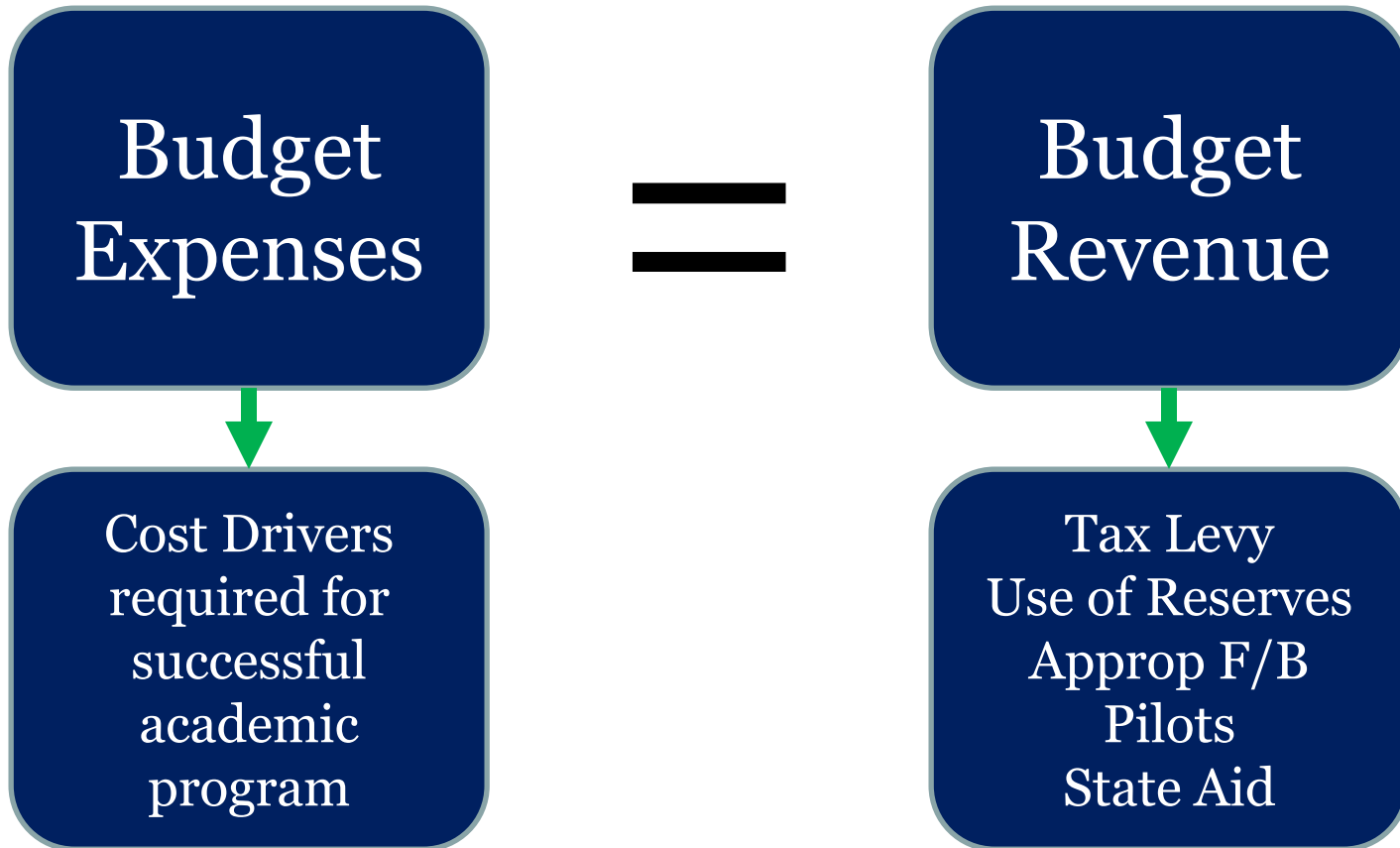


Hochul must also draw a line in the sand with legislators on the need to set aside a 15% reserve for the inevitable, unscheduled rainy day.

Source: Newsday Editorial – 1/22/22



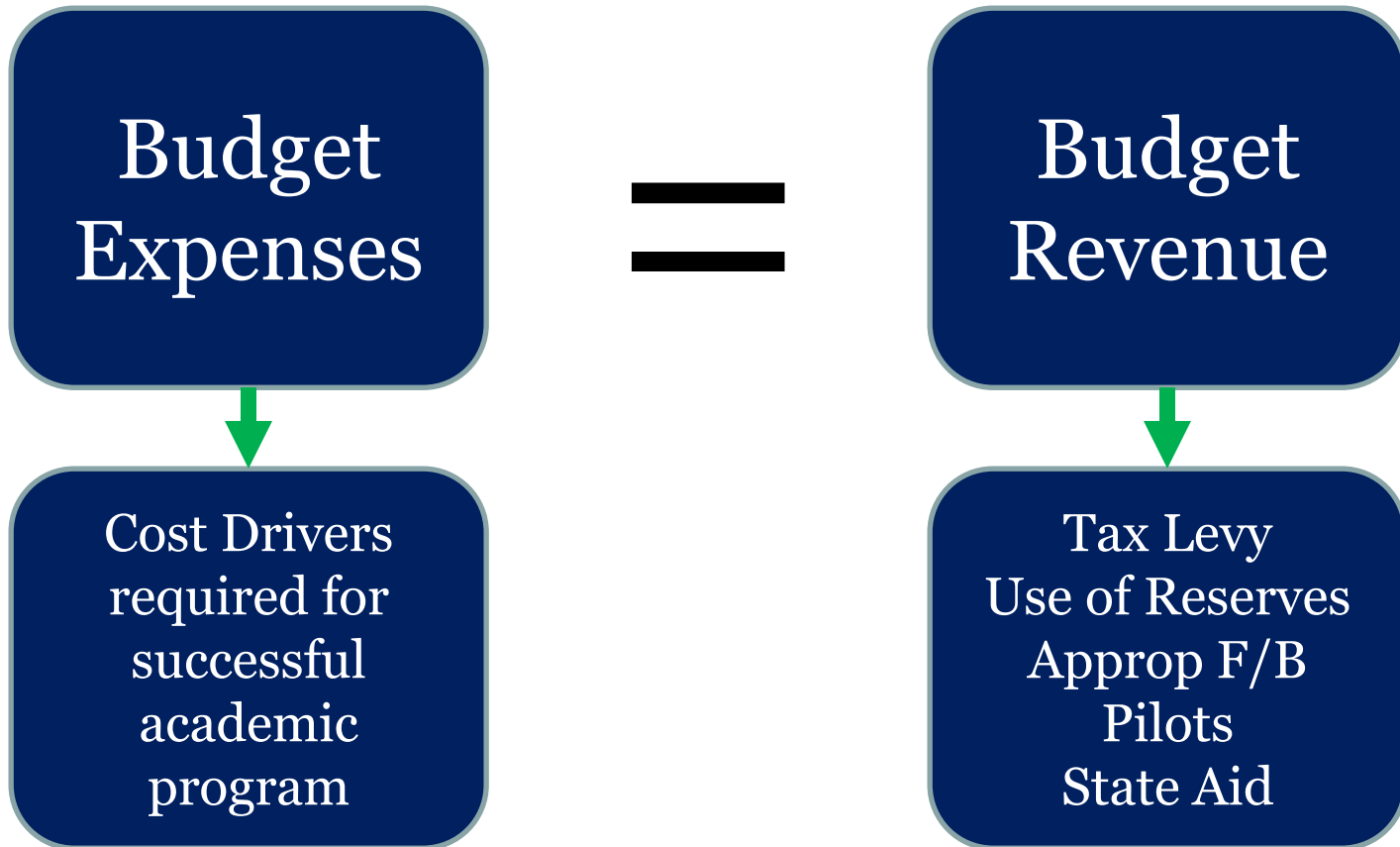
# 2022-2023 Proposed Budget





# 2022-2023 Proposed Budget

Governor's Executive Budget Restores Foundation Aid (Phase 2)





# 2022-2023

## Long Term / Multi-Year Planning



Sustainability  
Multi-Year Planning



# Budget Review

## Major Cost Drivers / Use of Resources

- **Major Investments in Technology –**
  - 1:1 Student Devices
  - Software Licensing
  - Network Capacity and Bandwidth

**Pandemic Response**



# Budget Review

## Major Cost Drivers / Use of Resources

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***Pandemic Response***



# Budget Review

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  - Additional cleaning staff
  - PPE and material costs

*Pandemic Response*



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  - Strategic use of federal grant funding
  - Focus on Multi-year sustainability
  - Decreased Use of Reserves

**Pandemic Response**



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- **Multi-year Capital Project Planning and Execution**
  - Plaza Elevator (ADA Compliance)
  - Steele Elevator (ADA Compliance)
  - Plaza Window Replacement

***Pandemic Response***



# Budget Review

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- **Adjustments to Classroom Environments –**
  - Smaller Elementary class size
  - Additional Student Supports

**Pandemic Response**



# Budget Review

## Major Cost Drivers / Use of Resources

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- Network Capacity and Bandwidth

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### ✓ Adjustments to Classroom Environments –

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**Pandemic Response**



# Baldwin Class Size Analysis

## Class Size Analysis:

**N.I.S. Class Size Study 2021/22 - Table 1: Median Elementary Class Size (52 Nassau County Districts)**

Median K			
District	Size	Rank	
Carle Place	16.0	1	
Great Neck	16.0	1	
Locust Valley	16.0	1	
Mineola	16.0	1	
North Shore	16.5	5	
Baldwin	17.0	6	
North Merrick	17.5	7	
Garden City	18.0	8	
Lawrence	18.0	8	
Long Beach	18.0	8	
Lynbrook	18.0	8	
Manhasset	18.0	8	
Oyster Bay - East Norwich	18.0	8	
Port Washington	18.0	8	
Seaford	18.0	8	

Median Gr1			
District	Size	Rank	
Baldwin	14.0	1	
East Rockaway	16.0	2	
North Shore	16.0	2	
Uniondale	16.0	2	
East Williston	17.0	5	
Valley Stream #13	17.0	5	
Westbury	17.0	5	
Lawrence	17.5	8	
Carle Place	18.0	9	
Great Neck	18.0	9	
Hicksville	18.0	9	
Island Park	18.0	9	
Locust Valley	18.0	9	
Long Beach	18.0	9	
Lynbrook	18.0	9	

Source: Nassau BOCES 2021-22 Elementary Class Size Study, November, 2021





# Baldwin Class Size Analysis

## Class Size Analysis:

**Table 1: Median Class Size**

Median Gr2			
District	Size	Rank	
Baldwin	15.5	1	
Carle Place	16.5	2	
Locust Valley	17.0	3	
North Shore	17.0	3	
Plainedge	17.0	3	
Roosevelt	17.0	3	
East Rockaway	17.5	7	
Island Park	17.5	7	
Elmont	18.0	9	
Lynbrook	18.0	9	
Mineola	18.0	9	
Port Washington	18.0	9	
Seaford	18.0	9	
Uniondale	18.0	9	
Valley Stream #24	18.0	9	

Median Gr3			
District	Size	Rank	
Baldwin	16.0	1	
East Rockaway	17.0	2	
Carle Place	18.0	3	
Elmont	18.0	3	
Hewlett-Woodmere	18.0	3	
Island Park	18.0	3	
Locust Valley	18.0	3	
Merrick	18.0	3	
Valley Stream #24	18.0	3	
Westbury	18.0	3	
Bethpage	19.0	11	
Lawrence	19.0	11	
Oyster Bay - East Norwich	19.0	11	
Roosevelt	19.0	11	
Seaford	19.0	11	

Source: Nassau BOCES 2021-22 Elementary Class Size Study, November, 2021





# Baldwin Class Size Analysis

## Class Size Analysis:

**Table 1: Median Class Size**

Median Gr4			
District	Size	Rank	
Merrick	16.0	1	
Long Beach	17.0	2	
Plainedge	17.0	2	
Locust Valley	17.5	4	
Island Park	18.0	5	
Westbury	18.0	5	
Carle Place	19.0	7	
East Rockaway	19.0	7	
Elmont	19.0	7	
Hewlett-Woodmere	19.0	7	
North Shore	19.0	7	
Roosevelt	19.0	7	
Wantagh	19.0	7	
Bellmore	19.5	14	
East Williston	19.5	14	
Baldwin	20.0	16	

Median Gr5			
District	Size	Rank	
Valley Stream #30	17.0	1	
East Rockaway	18.0	2	
Locust Valley	18.0	2	
Oyster Bay - East Norwich	18.0	2	
North Shore	19.0	5	
Plainedge	19.0	5	
Roosevelt	19.0	5	
Seaford	19.0	5	
Long Beach	19.5	9	
Baldwin	20.0	10	
Elmont	20.0	10	
Farmingdale	20.0	10	
Franklin Square	20.0	10	
Glen Cove	20.0	10	
Herricks	20.0	10	
Merrick	20.0	10	

Source: Nassau BOCES 2021-22 Elementary Class Size Study, November, 2021





# Baldwin

## Class Size Analysis: K-6

### Class Size Analysis:

Median K-6		
District	Size	Rank
Baldwin	17.0	1
Carle Place	18.0	2
Island Park	18.0	2
Locust Valley	18.0	2
North Shore	18.0	2
Uniondale	18.0	2
East Rockaway	19.0	7
East Williston	19.0	7
Elmont	19.0	7
Great Neck	19.0	7
Long Beach	19.0	7
Lynbrook	19.0	7

Source: Nassau BOCES 2021-22 Elementary Class Size Study, November, 2021





# Expense Side of the Budget

## **3 Parts:**

Administrative

Capital

Program



# 2022-2023 Proposed Budget Expenditures

DESCRIPTION	Percent of Total Budget	2021-2022 PROPOSED BUDGET	Percent of Total Budget	2022-2023 PROPOSED BUDGET	CHANGE	CHANGE %
ADMINISTRATION	11.68%	\$16,637,264	11.75%	\$17,272,686	\$635,422	3.82%
CAPITAL	13.13%	\$18,709,543	12.80%	\$18,816,593	\$107,050	0.57%
PROGRAM	75.19%	\$107,106,618	75.45%	\$110,895,277	\$3,788,659	3.54%
<b>TOTAL GENERAL FUND</b>		<b>\$142,453,425</b>		<b>\$146,984,556</b>	<b>\$4,531,131</b>	<b>3.18%</b>

\$101,979,179  
tax levy

\$ 45,005,377 other income (state aid, reserves, appropriated fund balance, miscellaneous income)

Total budget to budget increase

\*Pending NYS Legislative Budget adoption in April





# 2022-2023 Analysis by Function – Admin

<b>Budget Account</b>	<b>2021-2022 Adopted Budget</b>	<b>2022-2023 Proposed Budget</b>	<b>Dollar Change</b>	<b>Percent Change</b>
1010 Board Of Education	46,200	46,200	-	0.00%
1040 District Clerk	63,074	63,736	662	1.05%
1060 District Meeting	56,000	61,000	5,000	8.93%
1240 Chief School Administrator	434,054	448,774	14,720	3.39%
1310 Business Administration	1,164,463	1,192,861	28,398	2.44%
1320 Auditing	98,000	98,000	-	0.00%
1325 Treasurer	14,750	14,750	-	0.00%
1420 Legal	111,000	111,000	-	0.00%
1430 Personnel	646,937	644,705	(2,232)	-0.35%
1480 Public Information and Services	349,700	359,892	10,192	2.91%
1670 Central Printing & Mailing	255,000	255,000	-	0.00%
1680 Central Data Processing	333,590	344,190	10,600	3.18%
1910 Unallocated Insurance	711,810	775,600	63,790	8.96%
1920 School Association Dues	23,000	23,000	-	0.00%
1981 BOCES Administrative Costs	703,725	703,725	-	0.00%
2010 Curriculum Devel and Suprvsn	801,790	742,305	(59,485)	-7.42%
2020 Supervision-Regular School	4,977,825	5,292,260	314,435	6.32%
2060 Research, Planning & Evaluation	1,000	1,000	-	0.00%
2259 Prg for English Language Learners	156,171	160,607	4,436	2.84%
2250 Prg For Sdnts w/Disabil-Med Elgble	650,425	795,582	145,157	22.32%
2610 School Library & AV	46,111	47,034	923	2.00%
2630 Computer Assisted Instruction	498,173	515,605	17,432	3.50%
2805 Attendance-Regular School	172,499	176,644	4,145	2.40%
2815 Health Svcs-Regular School	113,396	117,032	3,636	3.21%
2820 Psychological Svcs-Reg Schl	157,199	159,140	1,941	1.23%
2825 Social Work Svcs-Regular School	66,296	68,167	1,871	2.82%
2855 Interscholastic Athletics-Reg Schl	140,136	145,519	5,383	3.84%
9000 Employee Benefits	3,844,940	3,909,358	64,418	1.68%
<b>Total GENERAL FUND</b>	<b>16,637,264</b>	<b>17,272,686</b>	<b>635,422</b>	<b>3.82%</b>



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# 2022-2023 Analysis by Function - Capital

Budget Account	2021-2022	2022-2023	Dollar Change	Percent Change
	Adopted Budget	Proposed Budget		
1620 Operation of Plant	7,569,039	7,625,148	56,109	0.74%
1621 Maintenance of Plant	1,889,005	2,018,937	129,932	6.88%
1622 Security of Plant	1,789,016	1,883,387	94,371	5.28%
	<b>11,247,060</b>	<b>11,527,472</b>	<b>280,412</b>	<b>2.49%</b>
9000 Employee Benefits	3,739,615	3,564,121	(175,494)	-4.69%
9901 Transfer to Other Funds	1,360,368	-	(1,360,368)	-100.00%
9950 Transfer to Capital Fund	2,362,500	3,725,000	1,362,500	57.67%
<b>Total GENERAL FUND</b>	<b>18,709,543</b>	<b>18,816,593</b>	<b>107,050</b>	<b>0.57%</b>



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Budget Account	2021-2022	2022-2023	Dollar Change	Percent Change
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# 2022-2023 Analysis by Function - Program

<b>Budget Account</b>	<b>2021-2022 Adopted Budget</b>	<b>2022-2023 Proposed Budget</b>	<b>Dollar Change</b>	<b>Percent Change</b>
1420 Legal	105,000	105,000	-	0.00%
2070 Inservice Training-Instruction	942,500	2,506,641	1,564,141	165.96%
2110 Teaching-Regular School	42,777,477	42,051,134	(726,343)	-1.70%
2259 Prg for English Language Learners	1,527,804	1,545,679	17,875	1.17%
	<b>45,247,781</b>	<b>46,103,454</b>	<b>855,673</b>	<b>1.89%</b>
2250 Prg For Sdnts w/Disabil-Med Elgble	18,050,750	18,797,832	747,082	4.14%
2280 Occupational Education(Grades 9-12)	1,622,750	1,635,882	13,132	0.81%
2330 Teaching-Special Schools	388,545	392,675	4,130	1.06%
2610 School Library & AV	335,495	339,809	4,314	1.29%
2630 Computer Assisted Instruction	1,440,544	1,496,305	55,761	3.87%
2805 Attendance-Regular School	148,098	157,452	9,354	6.32%
2810 Guidance-Regular School	1,399,137	1,404,757	5,620	0.40%
2815 Health Svcs-Regular School	1,450,469	1,419,387	(31,082)	-2.14%
2820 Psychological Svcs-Reg Schl	1,340,049	1,442,526	102,477	7.65%
2825 Social Work Svcs-Regular School	990,838	1,036,931	46,093	4.65%
2850 Co-Curricular Activ-Reg Schl	299,542	303,764	4,222	1.41%
2855 Interscholastic Athletics-Reg Schl	898,059	917,079	19,020	2.12%
5510 District Transportation Services	160,903	168,942	8,039	5.00%
5540 Contract Transportation-Med Elgble	7,220,797	7,958,767	737,970	10.22%
7310 Youth Program	16,140	15,790	(350)	-2.17%
9000 Employee Benefits	25,527,606	26,653,060	1,125,454	4.41%
9901 Transfer to Special Aid Fund	345,865	345,865	-	0.00%
9901 Transfer to School Food Service Fund	118,250	200,000	81,750	69.13%
<b>Total GENERAL FUND</b>	<b>107,106,618</b>	<b>110,895,277</b>	<b>3,788,659</b>	<b>3.54%</b>



# 2022-2023 Analysis by Function - Program

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2630 Computer Assisted Instruction	1,440,544	1,496,305	55,761	3.87%
2805 Attendance-Regular School	148,098	157,452	9,354	6.32%
2810 Guidance-Regular School	1,399,137	1,404,757	5,620	0.40%
2815 Health Svcs-Regular School	1,450,469	1,419,387	(31,082)	-2.14%
2820 Psychological Svcs-Reg Schl	1,340,049	1,442,526	102,477	7.65%
2825 Social Work Svcs-Regular School	990,838	1,036,931	46,093	4.65%
2850 Co-Curricular Activ-Reg Schl	299,542	303,764	4,222	1.41%
2855 Interscholastic Athletics-Reg Schl	898,059	917,079	19,020	2.12%
5510 District Transportation Services	160,903	168,942	8,039	5.00%
5540 Contract Transportation-Med Elgble	7,220,797	7,958,767	737,970	10.22%
7310 Youth Program	16,140	15,790	(350)	-2.17%
9000 Employee Benefits	25,527,606	26,653,060	1,125,454	4.41%
9901 Transfer to Special Aid Fund	345,865	345,865	-	0.00%
9901 Transfer to School Food Service Fund	118,250	200,000	81,750	69.13%
<b>Total GENERAL FUND</b>	<b>107,106,618</b>	<b>110,895,277</b>	<b>3,788,659</b>	<b>3.54%</b>



# 2022-2023 Revenue Budget

<u>Description</u>	<u>2021-22 Budget</u>	<u>2022-23 Budget</u>	<u>Difference</u>	<u>Percent Change</u>
All State Aid	\$ 34,949,929	\$ 39,437,654	\$ 4,487,725	12.84%
Misc Sources	\$ 1,567,000	\$ 1,450,000	\$ (117,000)	-7.47%
Appropriated Reserves	\$ 2,595,000	\$ 1,257,723	\$ (1,337,277)	-51.53%
Appropriated Fund Balance	\$ 2,000,000	\$ 1,500,000	\$ (500,000)	-25.00%
Payments in Lieu of Taxes	\$ 1,347,000	\$ 1,360,000	\$ 13,000	0.97%
Property Tax Revenue	\$ 99,994,496	\$ 101,979,179	\$ 1,984,683	1.98%
<b>Total</b>	<b>\$ 142,453,425</b>	<b>\$ 146,984,556</b>	<b>\$ 4,531,131</b>	<b>3.18%</b>

Source: Governor's 2022-23 Executive Budget Proposal – 1/18/22





# 2022-2023 Use of Capital Reserve

## **Authorization for use of Capital Reserve Proposition: \$16,100,000**

• ADA Compliant Bathrooms – District-Wide	\$11,255,625
• Athletic Turf Field – High School	\$ 2,380,500
• New Grandstands (Home/Away) – HS (Press Box / Scoreboard / Paving)	\$ 1,604,250
• <u>New Track – High School</u>	\$ 859,625
	<u>\$ 16,100,000</u>

*These funds are already set aside in the district Capital Reserve Fund –  
No additional impact on the tax levy*



# 2022-2023 Create Technology Reserve

## Creation of a Technology Reserve Proposition:

- New additional 1:1 personal devices due to COVID response
- Additional demands on the district technology infrastructure
- Need to create a replacement cycle as first phase of devices will become obsolete
- First anticipated use of reserve would be in 23-24 school year
  - ✓ Student devices
  - ✓ Networking infrastructure and connectivity

\$15 million Total Fund >>> 10 Year Term >>> Up to \$5 million Annual Limit

- *Funding this reserve would come from end-of-year fund balance*
- *Any expense/usage from this reserve must be voter authorized*
- *No additional impact on the tax levy*



# 2022-2023 Budget Development Summary

Governor's Executive Budget = Long-term Strategic Planning

Budget  
Expenses

Budget  
Revenue

\$146,984,556

=

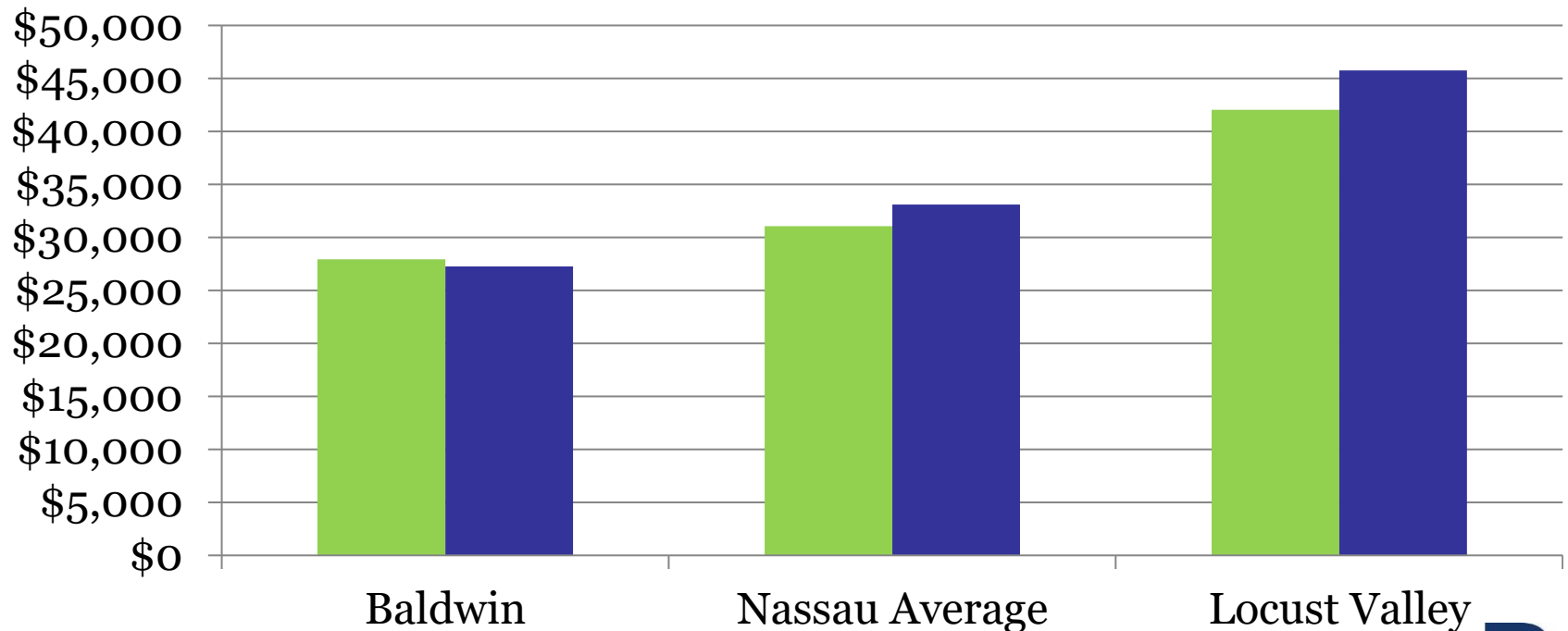
\$146,984,556

**We await final NYS budget numbers!**



# Per Pupil Expenditure Comparison

Average Per Pupil Expenditures  
2020-2021  
K-12 Nassau Districts



■ 2019-20 ■ 2020-21

Source: 55<sup>th</sup> Nassau BOCES – Annual Study of School Costs





# Transfer to Capital

## *Anticipated Capital Projects*

Shubert School – Abatement and Soffit Restoration	\$ 2,207,800
HS Tennis Courts – Restoration/Resurfacing	\$ 383,700
<u>Safety / Security Enhancements – District-Wide</u>	<u>\$ 1,133,500</u>
	\$ 3,725,000



# Property Tax Cap

- Baldwin UFSD's Property Tax Cap for the 2022-2023 School Year will be 1.98%.

*Baldwin Schools will keep expenses within the tax cap limit*



# 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%**.

## Regulations for a Contingency Budget:

- Budget Reductions necessary for zero tax levy
- All Capital work removed from budget
- No new equipment
- No new Pupil Uniforms
- No General Fund subsidy for food service



# 2022-2023

## Long Term / Multi-Year Planning



Sustainability  
Multi-Year Planning



# What is the Purpose of a School Budget?





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

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**BALDWIN  
SCHOOLS**