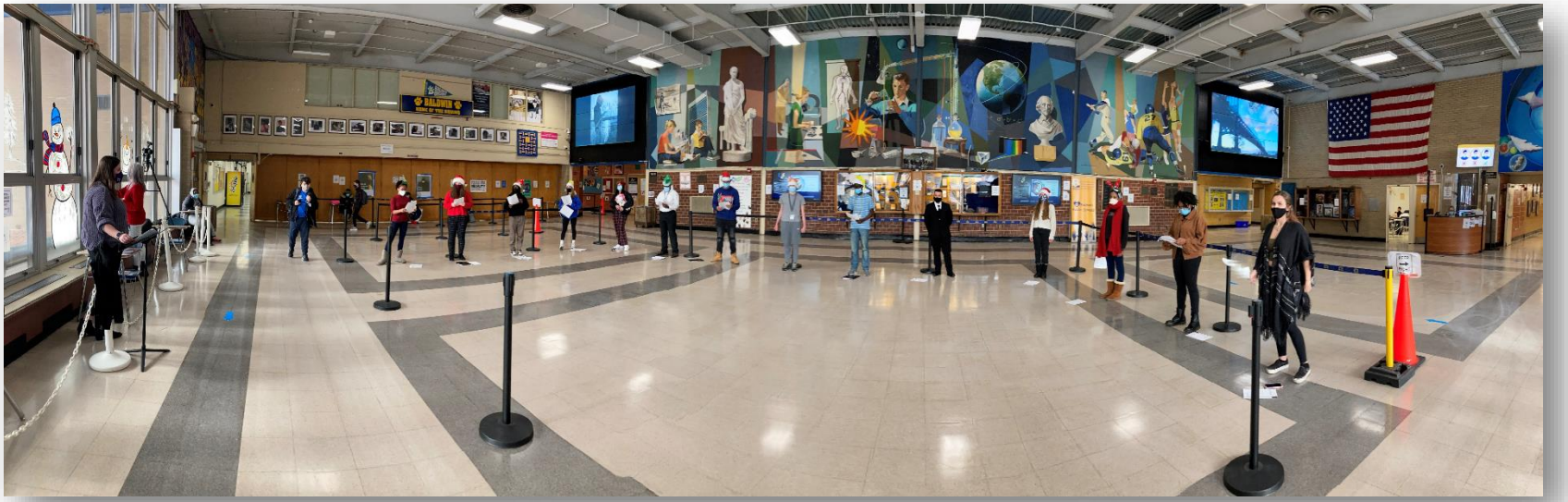
BALDWIN SCHOOLS

Budget Development
Board of Education Meeting
February 24, 2021

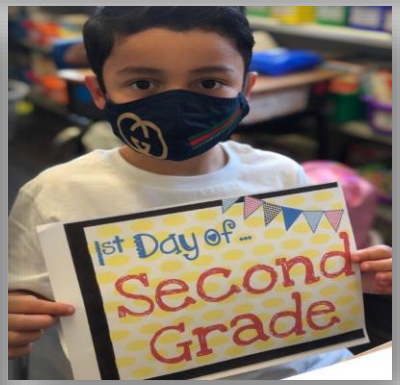


What is the Purpose of a School Budget?









BALDWIN SCHOOLS



2021-2022
True Transparency

The real financial impact lies below the surface

Sustainability
Multi-Year Planning



2021-2022 Proposed Budget

Governor's Executive Budget Presents New Challenges

Budget Expenses

↓

Cost Drivers required for successful academic program

Budget Revenue

↓

Tax Levy
Use of Reserves
Approp F/B
Pilots
State Aid

BALDWIN SCHOOLS



2021-2022 Proposed Budget

Governor's Executive Budget Presents New Challenges

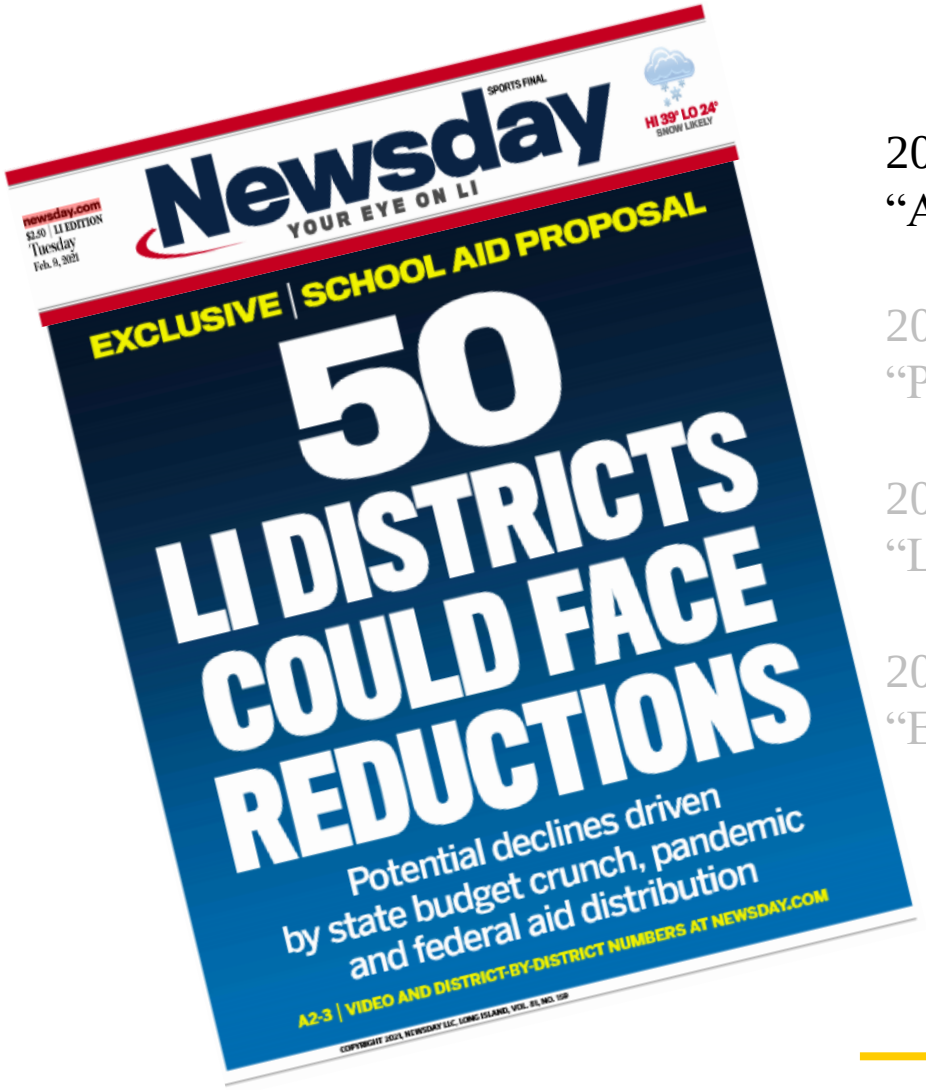
Budget Expenses → Cost Drivers required for successful academic program

≠

Budget Revenue → Tax Levy, Use of Reserves, Approp F/B, Pilots, State Aid



2021-2022
Aid Reductions in Baldwin



2019-20
"Aid Reduction" (20%)* (-595,000)

2020-21
"Pandemic Adjustment" (-511,322)

2021-22
"Local District Funding Adjustment" (-4,383,698)

2021-22
"Executive Budget Proposal" (-689,673)

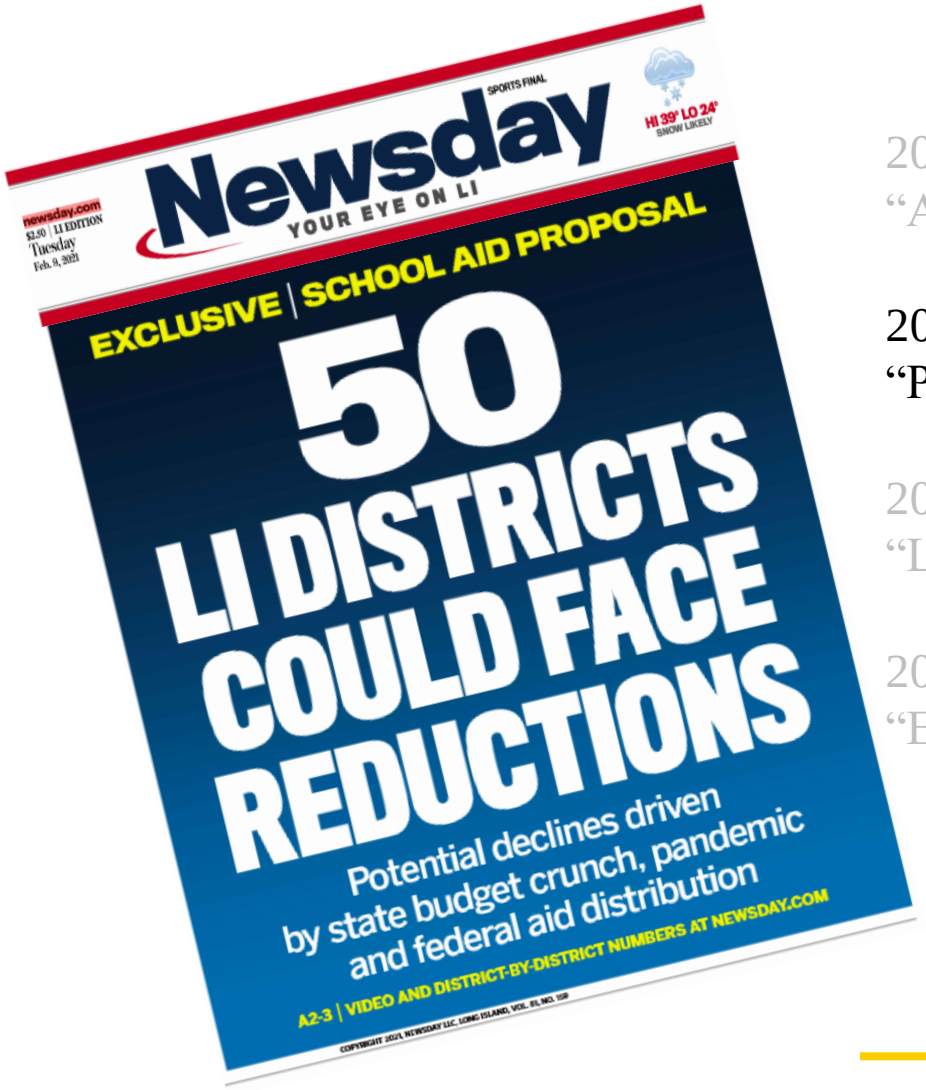
*DOB has indicated districts will be "made whole", but thus far, BUFSD has received aprox $38k

Source: Newsday, 2/9/2021

BALDWIN SCHOOLS



2021-2022
Aid Reductions in Baldwin



2019-20
"Aid Reduction" (20%)* (-595,000)

2020-21
"Pandemic Adjustment" (-511,322)

2021-22
"Local District Funding Adjustment" (-4,383,698)

2021-22
"Executive Budget Proposal" (-689,673)

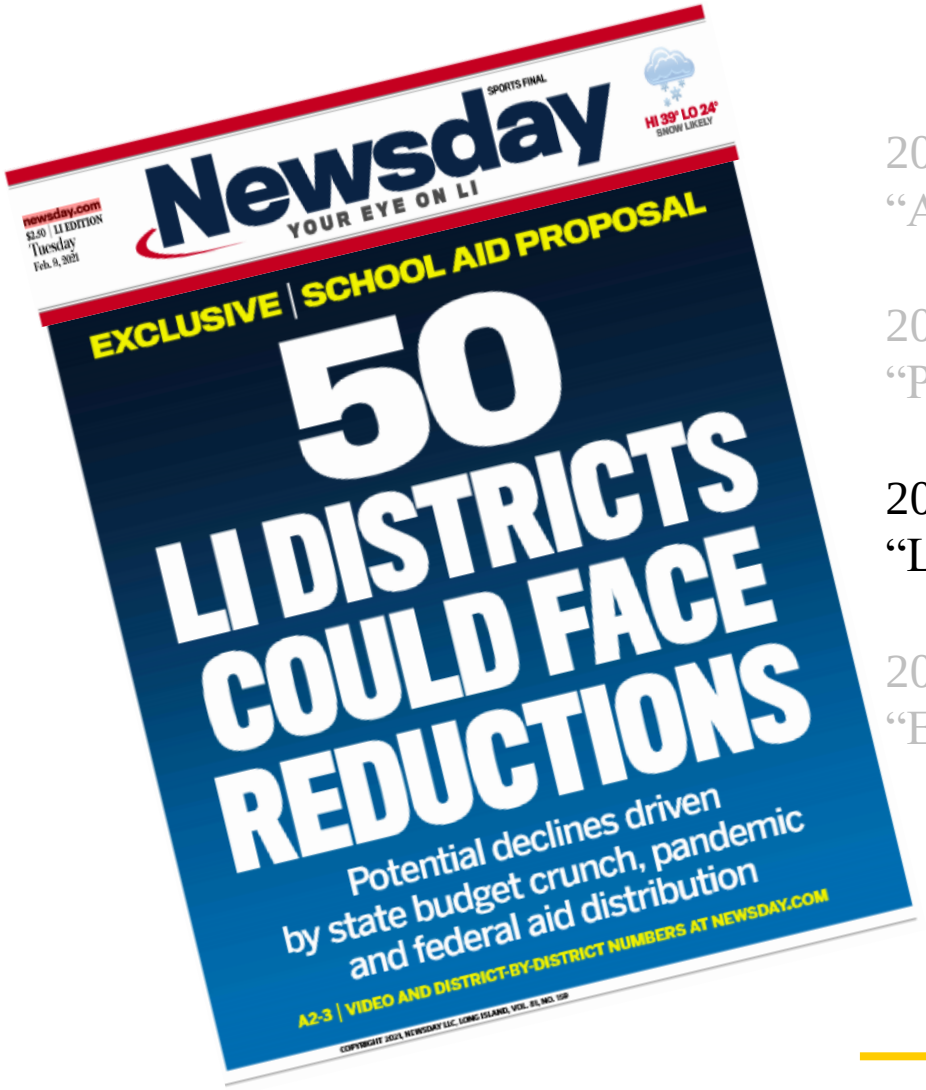
*DOB has indicated districts will be "made whole", but thus far, BUFSD has received aprox $38k

Source: Newsday, 2/9/2021

BALDWIN SCHOOLS



2021-2022
Aid Reductions in Baldwin


Newsday
YOUR EYE ON LI
SPORTS FINAL
Hi 39° Lo 24°
SNOW LIKELY
newsday.com
$2.50 | LI EDITION
Tuesday
Feb. 9, 2021
EXCLUSIVE | SCHOOL AID PROPOSAL
50
LI DISTRICTS COULD FACE REDUCTIONS
Potential declines driven by state budget crunch, pandemic and federal aid distribution
A2-3 | VIDEO AND DISTRICT-BY-DISTRICT NUMBERS AT NEWSDAY.COM

2019-20
"Aid Reduction" (20%)* (-595,000)

2020-21
"Pandemic Adjustment" (-511,322)

2021-22
"Local District Funding Adjustment" (-4,383,698)

2021-22
"Executive Budget Proposal" (-689,673)

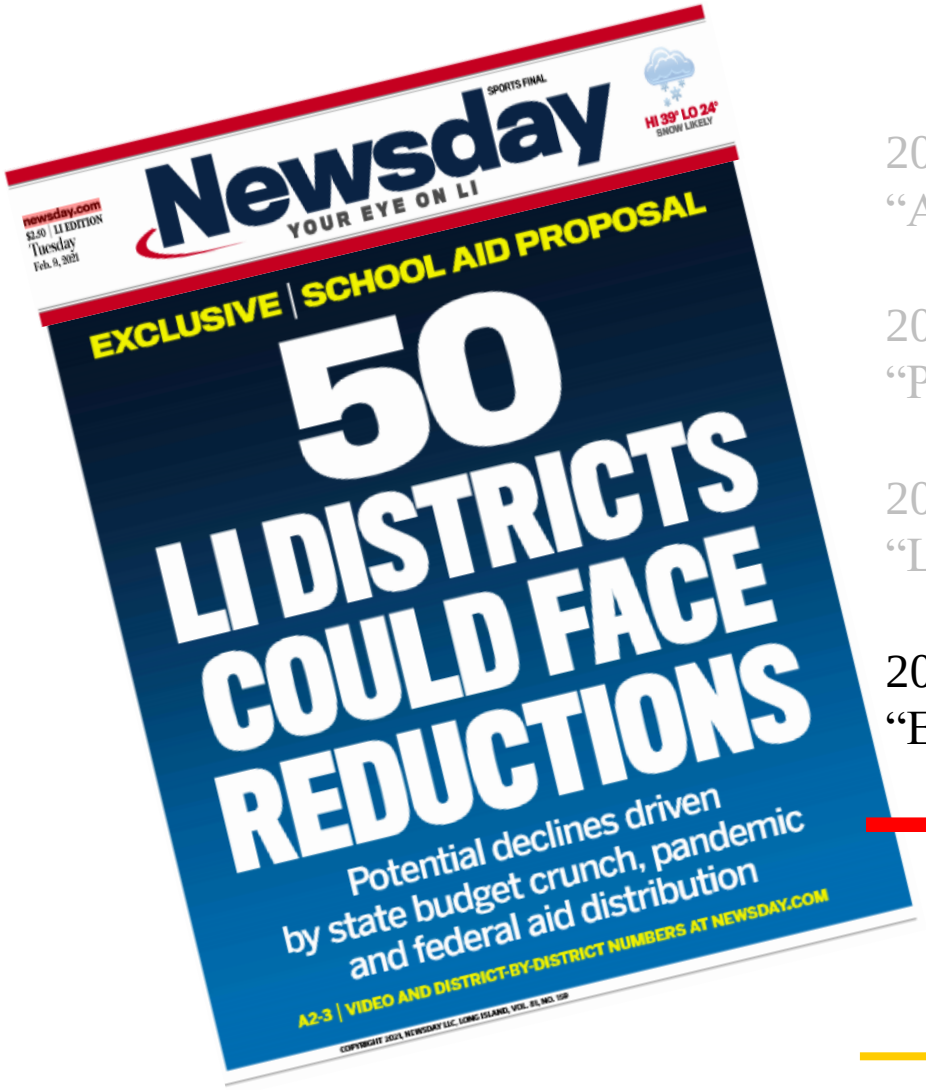
*DOB has indicated districts will be "made whole", but thus far, BUFSD has received aprox $38k

Source: Newsday, 2/9/2021

BALDWIN SCHOOLS



2021-2022
Aid Reductions in Baldwin



2019-20
"Aid Reduction" (20%)* (-595,000)

2020-21
"Pandemic Adjustment" (-511,322)

2021-22
"Local District Funding Adjustment" (-4,383,698)

2021-22
"Executive Budget Proposal" (-689,673)

*DOB has indicated districts will be "made whole", but thus far, BUFSD has received aprox $38k

Source: Newsday, 2/9/2021

BALDWIN SCHOOLS



2021-2022 Prior Year Aid Claims

Prior Year Revisions

In Date Order

BEDS CODE	DISTRICT	REV #	APPROVAL DATE	AMOUNT OWED
280210	BALDWIN	C64618	2/22/2012	$ 113,097
280210	BALDWIN	C91103	3/13/2013	$ 149,266
280210	BALDWIN	D16738	3/18/2014	$ 96,046
280210	BALDWIN	D38381	11/24/2014	$ 75,290
280210	BALDWIN	D54117	4/13/2015	$ 6,463
				$440,162



2021-2022 Big Picture Concerns…

State-wide:

- $2.12 billion (7.3%) increase in total funding, includes:
  - $600 million reduction in state funding
  - $2.72 billion increase in federal support
- State funding total includes STAR
- $1.35 billion "Local District Funding Adjustment"
- Foundation Aid would be frozen for a second straight year
- 11 aids would be consolidated into "Services Aid," cut $393 million (against current law)

Source: Governor's 2020-21 Executive Budget Proposal – 1/19/21



2021-2022 Big Picture Concerns…

State-wide:

- $2.12 billion (7.3%) increase in total funding, includes:
  - $600 million reduction in state funding **(Is this permanent?)**
  - $2.72 billion increase in federal support **(1 year only? Then what?)**
- State funding total includes STAR
- $1.35 billion "Local District Funding Adjustment"
- Foundation Aid would be frozen for a second straight year
- 11 aids would be consolidated into "Services Aid," cut $393 million (against current law)

Source: Governor's 2020-21 Executive Budget Proposal – 1/19/21



2021-2022 Big Picture Concerns…

State-wide:

- $2.12 billion (7.3%) increase in total funding, includes:
  - $600 million reduction in state funding **(Is this permanent?)**
  - $2.72 billion increase in federal support **(1 year only? Then what?)**
- State funding total includes STAR **(Irrelevant to school aid – Cause Confusion?)**
- $1.35 billion "Local District Funding Adjustment"
- Foundation Aid would be frozen for a second straight year
- 11 aids would be consolidated into "Services Aid," cut $393 million (against current law)

Source: Governor's 2020-21 Executive Budget Proposal – 1/19/21



2021-2022 Big Picture Concerns…

State-wide:

- $2.12 billion (7.3%) increase in total funding, includes:
  - $600 million reduction in state funding **(Is this permanent?)**
  - $2.72 billion increase in federal support **(1 year only? Then what?)**
- State funding total includes STAR **(Irrelevant to school aid – Cause Confusion?)**
- $1.35 billion "Local District Funding Adjustment" **(The new GEA?)**
- Foundation Aid would be frozen for a second straight year
- 11 aids would be consolidated into "Services Aid," cut $393 million (against current law)

Source: Governor's 2020-21 Executive Budget Proposal – 1/19/21



2021-2022 Big Picture Concerns…

State-wide:

- $2.12 billion (7.3%) increase in total funding, includes:
  - $600 million reduction in state funding **(Is this permanent?)**
  - $2.72 billion increase in federal support **(1 year only? Then what?)**
- State funding total includes STAR **(Irrelevant to school aid – Cause Confusion?)**
- $1.35 billion "Local District Funding Adjustment" **(The new GEA?)**
- Foundation Aid would be frozen for a second straight year **(No increase in funding for schools despite increases in costs)**
- 11 aids would be consolidated into "Services Aid," cut $393 million (against current law)

Source: Governor's 2020-21 Executive Budget Proposal – 1/19/21



2021-2022 Big Picture Concerns…

State-wide:

- $2.12 billion (7.3%) increase in total funding, includes:
  - $600 million reduction in state funding **(Is this permanent?)**
  - $2.72 billion increase in federal support **(1 year only? Then what?)**
- State funding total includes STAR **(Irrelevant to school aid – Cause Confusion?)**
- $1.35 billion "Local District Funding Adjustment" **(The new GEA?)**
- Foundation Aid would be frozen for a second straight year **(No increase in funding for schools despite increases in costs)**
- 11 aids would be consolidated into "Services Aid," cut $393 million (against current law) **(A new platform for future "frozen aids" or reductions creating more uncertainty on revenue in future years)**

Source: Governor's 2020-21 Executive Budget Proposal – 1/19/21



2021-2022
NYS shifts burden to Districts

Other funding "shifts" from NYS to local districts:

- Residential Special Education Placements – Permanently shifts responsibility of the state share of room & board costs to local districts
- STAR Program – Eliminates "Enhanced Star" exemption for new recipients
- Charter Schools – Shifts 50% of NYS responsibility for reimbursement for supplemental tuition to local districts ($1,000 → $500/$500)

Source: Governor's 2020-21 Executive Budget Proposal – 1/19/21



2021-2022
Impact of state funding on LI

Based on the Governor's current executive budget:

Even with federal stimulus funding, 41% of Long Island districts see a drop in aid

Source: Governor's 2020-21 Executive Budget Proposal – 1/19/21



Components of the Combined Funding Change, per Pupil

Per Pupil Funding Components
Districts Grouped by Region

Stimulus Aid | Local Funding Adjustment | Services Aid

	Stimulus Aid	Local Funding Adjustment	Services Aid
Total State	1,491	(524)	(268)
Long Island	759	(701)	(22)
New York City	2,093	(140)	(603)
Lower Hudson Valley	1,029	(722)	(15)
Mid-Hudson Valley	1,251	(888)	(46)
Capital Region	1,068	(812)	(68)
Mohawk Valley	1,393	(876)	(93)
Central New York	1,223	(843)	(59)
North Country	1,209	(723)	(102)
Southern Tier	1,231	(959)	(66)
Finger Lakes	1,347	(821)	(49)
Western New York	1,352	(734)	(76)



2021-2022
What this means for Baldwin

Review of State Aid Runs

- Foundation Aid remains flat (2nd year)
- Pandemic Adjustment → Local District Funding "Adjustment"
- Multi-year concerns as federal funding is currently backfilling NY state deficits

Source: Governor's 2020-21 Executive Budget Proposal – 1/19/21



2021-2022 Revenue Budget

Description	2020-21 Revenue Budget	2021-22 Revenue Budget	Difference
All State Aid	$ 32,605,477	$ 30,434,960	$ (2,170,517)
Misc. Sources	$ 1,567,000	$ 1,567,000	$ -
Appropriated Reserves	$ 2,595,000	$ 2,595,000	$ -
Appropriated Fund Balance	$ 2,000,000	$ 2,000,000	$ -
Payments in Lieu of Taxes	$ 1,347,000	$ 1,347,000	$ -
Property Tax Revenue	$ 98,286,817	$ 99,994,496	$ 1,707,679
Total	$ 138,401,294	$ 137,938,456	$ (462,838)

Source: Governor's 2021-22 Executive Budget Proposal – 1/19/21



2021-2022 Changes to Aid Structure

2021-2022 Executive Budget Proposal goes a step further on aid consolidation:

2019-20	**2020-21**
Aid Categories	**Aid Categories**
Foundation Aid	Foundation Aid
BOCES	
High Cost/Excess Cost	High Cost/Excess Cost
Private Excess Cost	Private Excess Cost
Hardware & Tech	
Software/Library/Textbook	
Transportation	Transportation
Building Aid	Building Aid
High Tax Aid	
Supplemental Excess Cost	



2021-2022 Changes to Aid Structure

***2021-2022 Executive Budget Proposal goes a step further on aid consolidation*:**

2019-20	**2020-21**	**2021-22**
Aid Categories	**Aid Categories**	**Aid Categories**
Foundation Aid	Foundation Aid	Foundation Aid **(REMAINS FLAT)**
BOCES		Services Aid
High Cost/Excess Cost	High Cost/Excess Cost	High Cost/Excess Cost
Private Excess Cost	Private Excess Cost	Private Excess Cost
Hardware & Tech		
Software/Library/Textbook		
Transportation	Transportation	
Building Aid	Building Aid	Building Aid
High Tax Aid		
Supplemental Excess Cost		

Source: Governor's 2020-21 Executive Budget Proposal – 1/19/21



2021-2022 Review of State Aid Run

What is beneath the iceberg…

2020-2021 Base Year Aids:		2021-2022 Estimated Aids:		$ Change	% Change
Foundation Aid	$ 18,386,599	Foundation Aid	$ 18,386,599		
Services Aid	$ 10,036,864	Services Aid	$ 10,311,877		
Full Day K Conversion Aid	$ -	Full Day K Conversion Aid	$ -		
Universal Pre-Kindergarten	$ -	Universal Pre-Kindergarten	$ -		
Public EC High Cost Aid	$ 1,467,633	Public EC High Cost Aid	$ 1,414,898		
Private Excess Cost Aid	$ 477,782	Private Excess Cost Aid	$ 567,164		
Building + Bldg Reorg Incent	$ 1,551,069	Building + Bldg Reorg Incent	$ 1,028,422		
Operating Reorg Incentive	$ -	Operating Reorg Incentive	$ -		
Pandemic Adjustment	$ (511,322)				
SubTotal	$ 31,408,625	**SubTotal**	$ 31,708,960	$ 300,335	0.96%
Star Payment	$ 9,925,073	Star Payment	$ 9,446,387		
		Local District Funding Adj	$ (4,383,698)		
State Subtotal	$ 41,333,698	**State Subtotal**	$ 36,771,649	$ (4,562,049)	-11.04%
Federal Cares Act Restoration	$ 511,322	COVID-19 Suppl Stimulus	$ 4,383,698		
Total Aid - Total District Support	$ 41,845,020	**Total Aid - Total District Support**	$ 41,155,347	$ (689,673)	-1.65%

Source: Governor's 2020-21 Executive Budget Proposal – 1/19/21



2021-2022 Review of State Aid Run

What is beneath the iceberg…

2020-2021 Base Year Aids:		2021-2022 Estimated Aids:		$ Change	% Change
Foundation Aid	$ 18,386,599	Foundation Aid	$ 18,386,599		
Services Aid	$ 10,036,864	Services Aid	$ 10,311,877		
Full Day K Conversion Aid	$ -	Full Day K Conversion Aid	$ -		
Universal Pre-Kindergarten	$ -	Universal Pre-Kindergarten	$ -		
Public EC High Cost Aid	$ 1,467,633	Public EC High Cost Aid	$ 1,414,898		
Private Excess Cost Aid	$ 477,782	Private Excess Cost Aid	$ 567,164		
Building + Bldg Reorg Incent	$ 1,551,069	Building + Bldg Reorg Incent	$ 1,028,422		
Operating Reorg Incentive	$ -	Operating Reorg Incentive	$ -		
Pandemic Adjustment	$ -				
SubTotal	$ 31,919,947	**SubTotal**	$ 31,708,960	$ (210,987)	-0.66%
Star Payment	$ 9,925,073	Star Payment	$ 9,446,387	$ (478,686)	-4.82%
	$ (511,322)	Local District Funding Adj	$ (4,383,698)		
State Subtotal	$ 41,333,698	**State Subtotal**	$ 36,771,649	$ (4,562,049)	-11.04%
Federal Cares Act Restoration	$ 511,322	COVID-19 Suppl Stimulus	$ 4,383,698		
Total Aid - Total District Support	$ 41,845,020	**Total Aid - Total District Support**	$ 41,155,347	$ (689,673)	-1.65%

Actual impact when comparing year to year, the same way!

Source: Governor's 2020-21 Executive Budget Proposal – 1/19/21



2021-2022 Review of State Aid Run

What is beneath the iceberg…

2020-2021 Base Year Aids:		2021-2022 Estimated Aids:		$ Change	% Change
Foundation Aid	$ 18,386,599	Foundation Aid	$ 18,386,599		
Services Aid	$ 10,036,864	Services Aid	$ 10,311,877		
Full Day K Conversion Aid	$ -	Full Day K Conversion Aid	$ -		
Universal Pre-Kindergarten	$ -	Universal Pre-Kindergarten	$ -		
Public EC High Cost Aid	$ 1,467,633	Public EC High Cost Aid	$ 1,414,898		
Private Excess Cost Aid	$ 477,782	Private Excess Cost Aid	$ 567,164		
Building + Bldg Reorg Incent	$ 1,551,069	Building + Bldg Reorg Incent	$ 1,028,422		
Operating Reorg Incentive	$ -	Operating Reorg Incentive	$ -		
Pandemic Adjustment	$ -				
SubTotal	$ 31,919,947	**SubTotal**	$ 31,708,960	$ (210,987)	-0.66%
Star Payment	$ 9,925,073	Star Payment	$ 9,446,387	$ (478,686)	-4.82%
	$ (511,322)	Local District Funding Adj	$ (4,383,698)		
State Subtotal	$ 41,333,698	**State Subtotal**	$ 36,771,649	$ (4,562,049)	-11.04%
Federal Cares Act Restoration	$ 511,322	COVID-19 Suppl Stimulus	$ 4,383,698		
Total Aid - Total District Support	$ 41,845,020	**Total Aid - Total District Support**	$ 41,155,347	$ (689,673)	-1.65%

Additional, multi-year concerns!

Source: Governor's 2020-21 Executive Budget Proposal – 1/19/21



2021-2022 State Aid Reductions

Current *reductions* in State Aid:

State Aid (Reflected in Newsday)	($ 689,673)
Transportation Aid Reduction (Forecasted)	($1,200,000)
	($1,889,673)

Source: Governor's 2020-21 Executive Budget Proposal – 1/19/21



Expense Side of the Budget

3 Parts:

Administrative

Capital

Program



2021-2022 Proposed Budget Expenditures

Component	2020-2021	2021-2022	Variance: $	% Increase
Administrative	$16,110,121	$16,353,793	$243,672	1.51%
Capital	$17,762,875	$18,709,543	$946,668	5.33%
Program	$104,528,298	$107,390,089	$2,861,791	2.74%
Total	$138,401,294	$142,453,425	$4,052,131	2.93%

$99,994,496 tax levy

$ 42,458,929 other income (state aid, reserves, appropriated fund balance, miscellaneous income)

Total budget to budget increase

*Must finalize State Aid forecast and possible COVID re-opening restrictions.

PENDING



2021-2022
Analysis by Function

Budget Account	2019-2020 Actual Expenditure	2020-2021 Adopted Budget	2021-2022 Proposed Budget	Dollar Change	Percent Change
1010 Board Of Education	33,746	48,700	46,200	(2,500)	-5.13%
1040 District Clerk	62,721	64,270	63,074	(1,196)	-1.86%
1060 District Meeting	38,515	44,000	56,000	12,000	27.27%
1240 Chief School Administrator	423,568	420,533	434,054	13,521	3.22%
1310 Business Administration	1,122,953	1,144,995	1,164,461	19,466	1.70%
1320 Auditing	100,832	98,000	98,000	-	0.00%
1325 Treasurer	11,612	14,750	14,750	-	0.00%
1420 Legal	194,809	216,000	216,000	-	0.00%
1430 Personnel	642,965	656,792	646,937	(9,855)	-1.50%
1480 Public Information and Services	311,914	349,700	349,700	-	0.00%
1670 Central Printing & Mailing	237,230	259,780	255,000	(4,780)	-1.84%
1680 Central Data Processing	132,034	324,150	333,590	9,440	2.91%
1910 Unallocated Insurance	684,463	698,650	711,810	13,160	1.88%
1920 School Association Dues	20,969	23,000	23,000	-	0.00%
1981 BOCES Administrative Costs	648,218	727,020	703,725	(23,295)	-3.20%
	4,666,549	**5,090,340**	**5,116,301**	**25,961**	**0.51%**



2021-2022
Analysis by Function

Budget Account	2019-2020 Actual Expenditure	2020-2021 Adopted Budget	2021-2022 Proposed Budget	Dollar Change	Percent Change
2010 Curriculum Devel and Suprvsn	695,745	878,903	801,790	(77,113)	-8.77%
2020 Supervision-Regular School	4,786,306	4,985,249	4,977,825	(7,424)	-0.15%
2060 Research, Planning & Evaluation	28,000	1,000	1,000	-	0.00%
2070 Inservice Training-Instruction	744,290	942,500	942,500	-	0.00%
				-	
2110 Teaching-Regular School	39,820,351	43,856,525	42,777,480	(1,079,045)	-2.46%
2259 Prg for English Language Learners	1,588,702	-	1,683,974	1,683,974	
	41,409,053	**43,856,525**	**44,461,454**	**604,929**	**1.38%**
2250 Prg For Sdnts w/Disabil-Med Elgble	17,880,211	18,303,368	18,701,177	**397,809**	**2.17%**
2280 Occupational Education(Grades 9-12)	1,565,249	1,610,000	1,622,750	12,750	0.79%
2330 Teaching-Special Schools	296,464	383,045	388,545	5,500	1.44%
2610 School Library & AV	431,872	382,810	381,606	(1,204)	-0.31%
2630 Computer Assisted Instruction	2,035,513	1,645,671	1,938,718	**293,047**	**17.81%**
2805 Attendance-Regular School	299,281	335,635	320,597	(15,038)	-4.48%
2810 Guidance-Regular School	1,311,414	1,357,991	1,399,137	41,146	3.03%
2815 Health Srvcs-Regular School	1,411,087	1,504,362	1,563,865	59,503	3.96%
2820 Psychological Srvcs-Reg Schl	1,376,776	1,410,020	1,497,249	87,229	6.19%
2825 Social Work Srvcs-Regular School	1,012,664	1,028,921	1,057,134	28,213	2.74%
2850 Co-Curricular Activ-Reg Schl	224,956	318,028	299,542	(18,486)	-5.81%
2855 Interscholastic Athletics-Reg Schl	784,307	1,035,067	1,038,195	3,128	0.30%
5510 District Transportation Services	120,948	159,825	160,903	1,078	0.67%
5540 Contract Transportation-Med Elgble	6,255,141	6,849,709	7,220,797	**371,088**	**5.42%**
7310 Youth Program	23,151	16,140	16,140	-	0.00%



2021-2022
Analysis by Function

Budget Account	2019-2020 Actual Expenditure	2020-2021 Adopted Budget	2021-2022 Proposed Budget	Dollar Change	Percent Change
1620 Operation of Plant	5,435,804	7,204,988	7,569,039	364,051	5.05%
1621 Maintenance of Plant	1,817,272	1,825,495	1,889,005	63,510	3.48%
1622 Security of Plant	1,936,535	1,712,224	1,789,016	76,792	4.48%
	9,189,611	**10,742,707**	**11,247,060**	**504,353**	**4.69%**



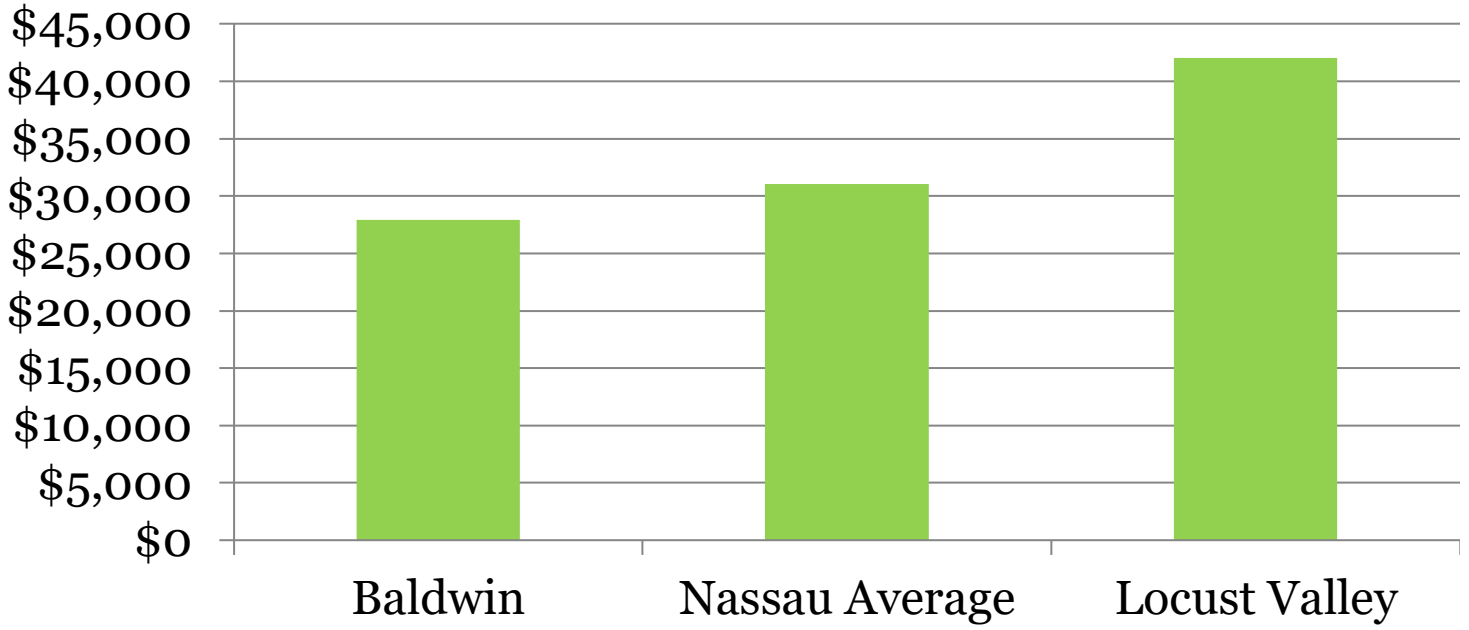
2021-2022
Analysis by Function

Budget Account	2019-2020 Actual Expenditure	2020-2021 Adopted Budget	2021-2022 Proposed Budget	Dollar Change	Percent Change
9010 State Retirement	1,507,679	1,781,292	2,042,139	260,847	14.64%
9020 Teachers' Retirement	4,976,991	6,186,023	6,571,857	385,834	6.24%
9030 Social Security	5,003,218	5,339,197	5,533,405	194,208	3.64%
9040 Workers' Compensation	645,136	700,000	700,000	-	0.00%
9045 Life Insurance	73,636	76,000	76,000	-	0.00%
9050 Unemployment Insurance	67,707	90,000	90,000	-	0.00%
9055 Disability Insurance	5,729	8,000	8,000	-	0.00%
9060 Hospital, Medical, Dental Insurance	12,476,650	17,081,035	18,090,762	1,009,727	5.91%
	24,756,746	**31,261,547**	**33,112,163**	**1,850,616**	**5.92%**
9901 Transfer to Other Funds	3,148,999	1,939,433	1,824,483	(114,950)	-5.93%
9950 Transfer to Capital Fund	1,230,500	2,362,500	2,362,500	-	0.00%
Total GENERAL FUND	**125,684,833**	**138,401,296**	**142,453,431**	**4,052,135**	**2.93%**



Per Pupil Expenditure Comparison

Average Per Pupil Expenditures
2019-2020
K-12 Nassau Districts



Source: 54th Nassau BOCES – Annual Study of School Costs



2021-2022 Budget Development Summary

Governor's Executive Budget Presents Challenges

Budget Expenses

$142,453,425

≠

Budget Revenue

$137,938,456

We await final NYS budget numbers!



Transfer to Capital

Anticipated Capital Projects

Window Replacements at Plaza	$ 1,326,000
HVAC/Mechanical Repairs HS/MS	$ 630,000
	$ 1,956,000



Property Tax Cap

- Baldwin UFSD's Property Tax Cap for the 2021-2022 School Year will be 1.74%.



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%.**

Therefore **$ 1,707,679** will need to be cut from the proposed budget.



2021-2022
True Transparency

Sometimes, it's what you *don't* see, that really matters most…



What is the Purpose of a School Budget?









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

Dr. Shari L. Camhi
Superintendent of Schools
516-434-6010

Dr. James P. Robinson
Assistant Superintendent
for Business
516-434-6040

Jennifer Walsh
Assistant Business Manager
516-434-6040

BALDWIN SCHOOLS


BALDWIN
SCHOOLS