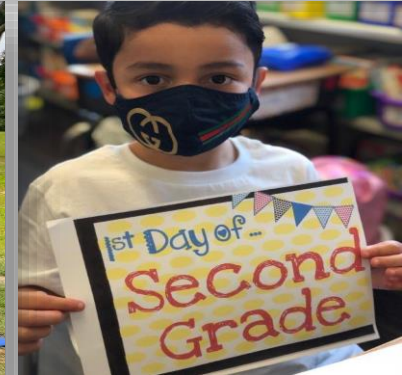
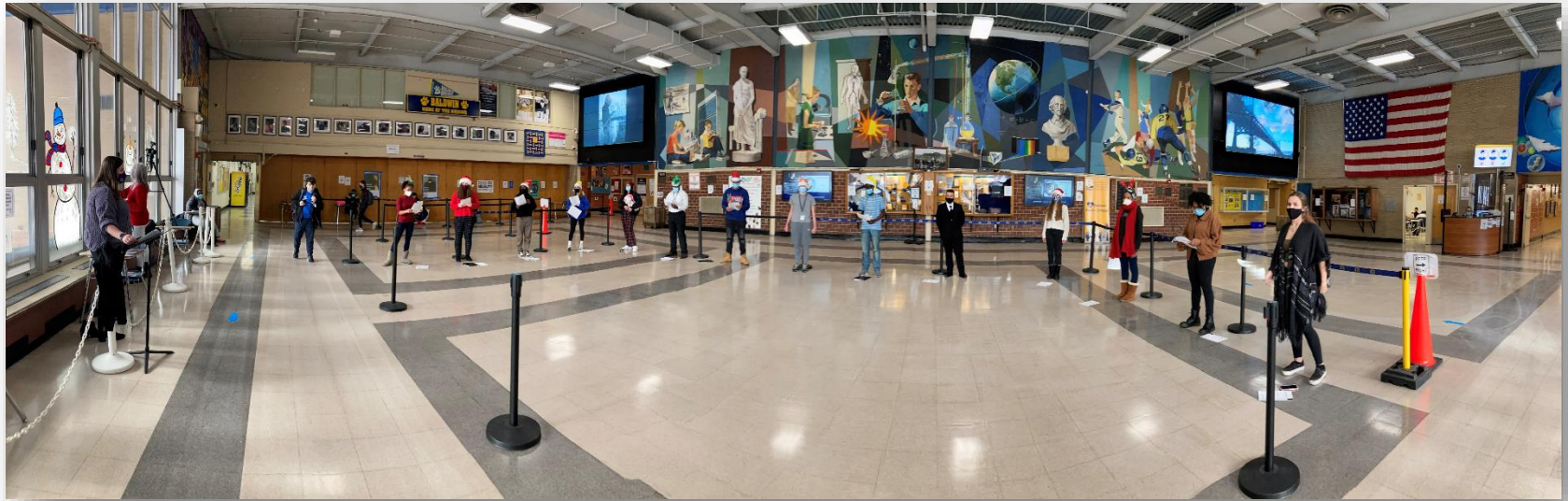




Budget Development
Board of Education Meeting
February 3, 2021



What is the Purpose of a School Budget?





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

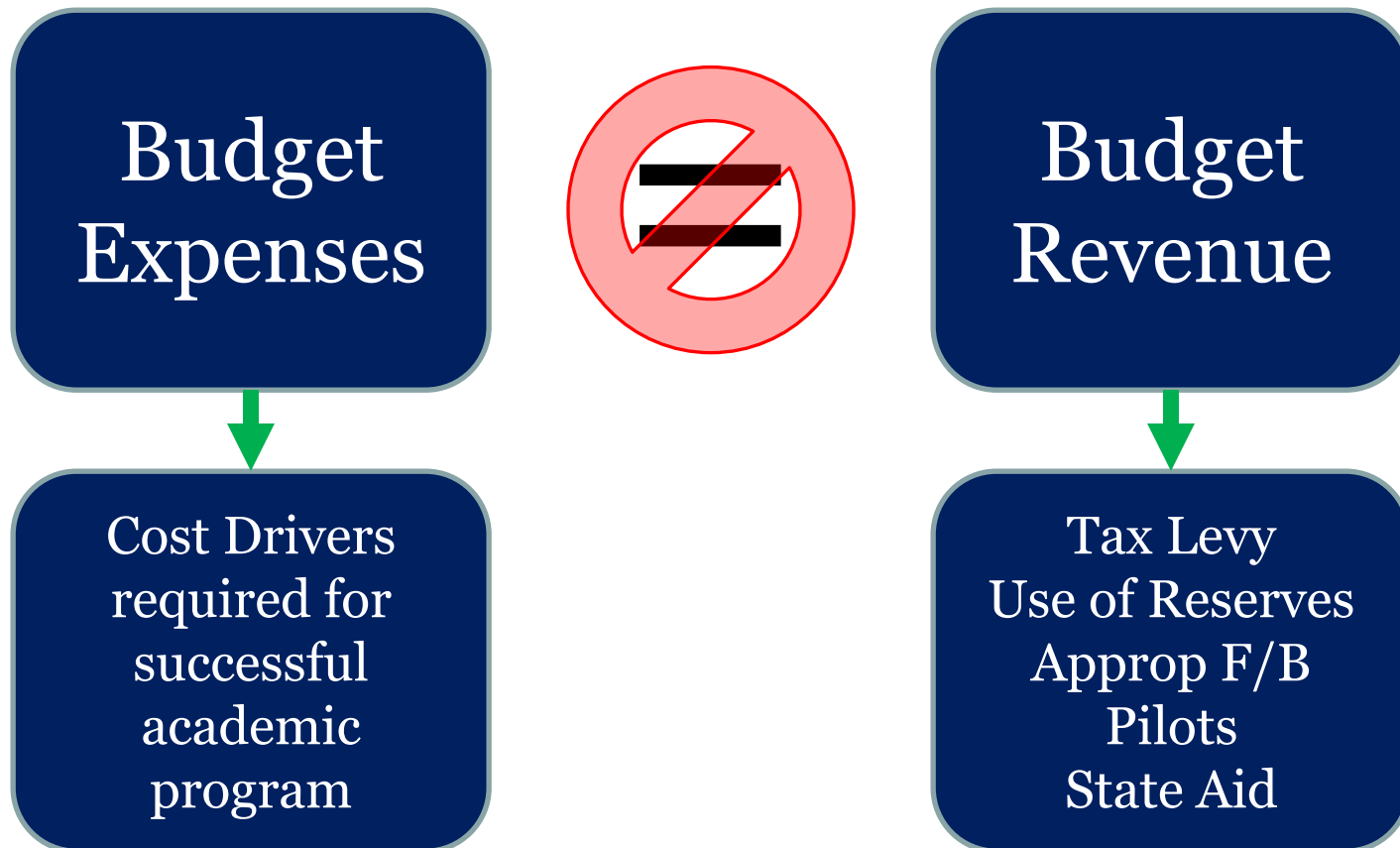


Tax Levy
Use of Reserves
Approp F/B
Pilots
State Aid



2021-2022 Proposed Budget

Governor's Executive Budget Presents New Challenges





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)



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- 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)**



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)



2021-2022

Impact of state funding on LI

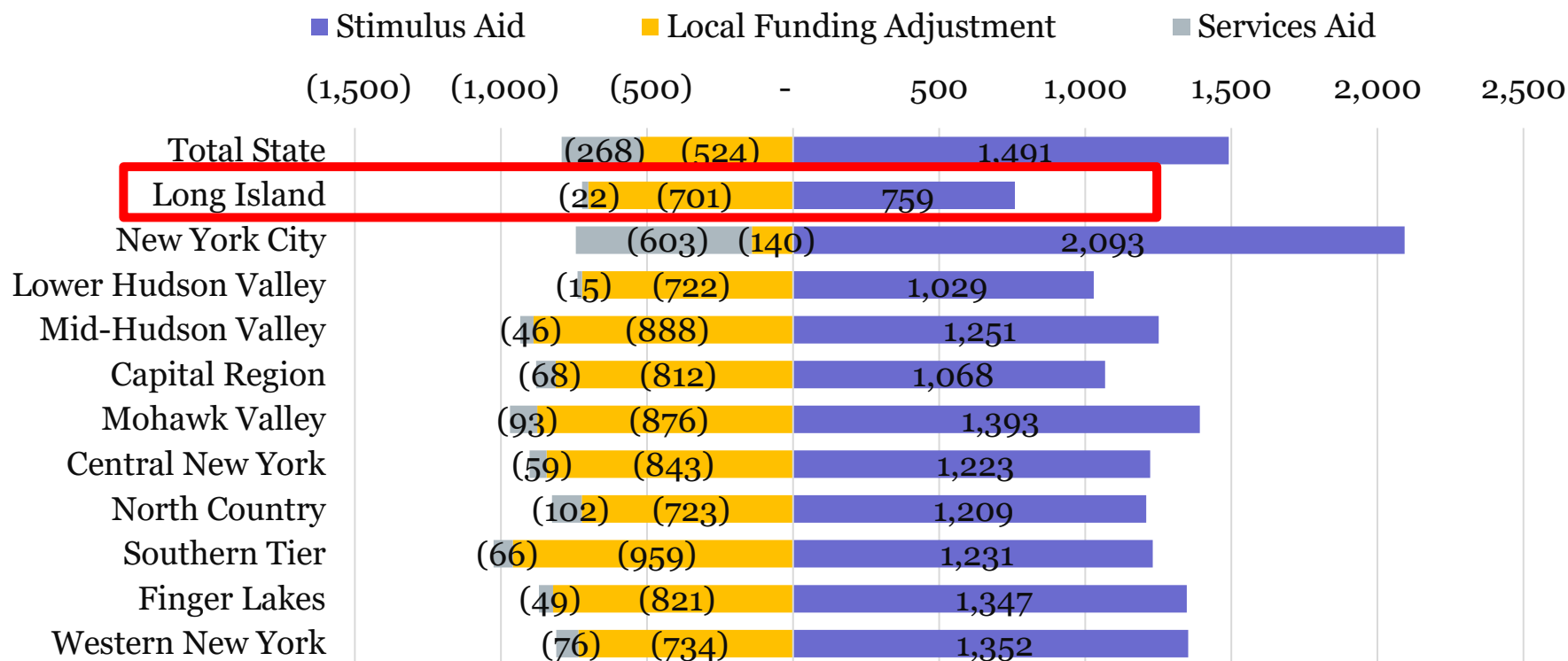
Based on the Governor's current executive budget:

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



Components of the Combined Funding Change, per Pupil

Per Pupil Funding Components
Districts Grouped by Region





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



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.



2021-2022 Analysis by Function

Admin:

	2019-2020	2020-2021	2021-2022		
	Actual	Adopted	Proposed	Dollar	Percent
Budget Account	Expenditure	Budget	Budget	Change	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

	2019-2020	2020-2021	2021-2022		
Budget Account	Actual Expenditure	Adopted Budget	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 Svcs-Regular School	1,411,087	1,504,362	1,563,865	59,503	3.96%
2820 Psychological Svcs-Reg Schl	1,376,776	1,410,020	1,497,249	87,229	6.19%
2825 Social Work Svcs-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

Facilities:

	2019-2020	2020-2021	2021-2022		
	Actual	Adopted	Proposed	Dollar	Percent
Budget Account	Expenditure	Budget	Budget	Change	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

	2019-2020	2020-2021	2021-2022		
	Actual	Adopted	Proposed	Dollar	Percent
Budget Account	Expenditure	Budget	Budget	Change	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%



2021-2022 Revenue Budget

	2020-21	2021-22	
<u>Description</u>	<u>Revenue Budget</u>	<u>Revenue Budget</u>	<u>Difference</u>
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)



2021-2022 Changes to Aid Structure

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

2019-20

Aid Categories

Foundation Aid

BOCES

High Cost/Excess Cost

Private Excess Cost

Hardware & Tech

Software/Library/Textbook

Transportation

Building Aid

High Tax Aid

Supplemental Excess Cost

2020-21

Aid Categories

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2020-21

Aid Categories

Foundation Aid

High Cost/Excess Cost

Private Excess Cost

Transportation

Building Aid

2021-22

Aid Categories

Foundation Aid (REMAINS FLAT)

Services Aid

High Cost/Excess Cost

Private Excess Cost

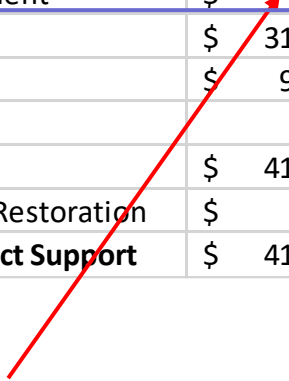
Building Aid



2021-2022 Review of State Aid Run

What is beneath the iceberg...

2020-2021 Base Year Aids:			2021-2022 Estimated Aids:				
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	\$ Change	% Change
Star Payment	\$	9,925,073	Star Payment	\$	9,446,387	\$ 300,335	0.96%
			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%





2021-2022 Review of State Aid Run

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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)		
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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!



2021-2022 Review of State Aid Run

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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)
<u>Transportation Aid Reduction (Forecasted)</u>	<u>(\$1,200,000)</u>
	(\$1,889,673)

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



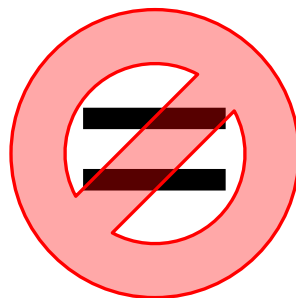
2021-2022 Budget Development Summary

Governor's Executive Budget Presents Challenges

Budget
Expenses

Budget
Revenue

\$142,453,425



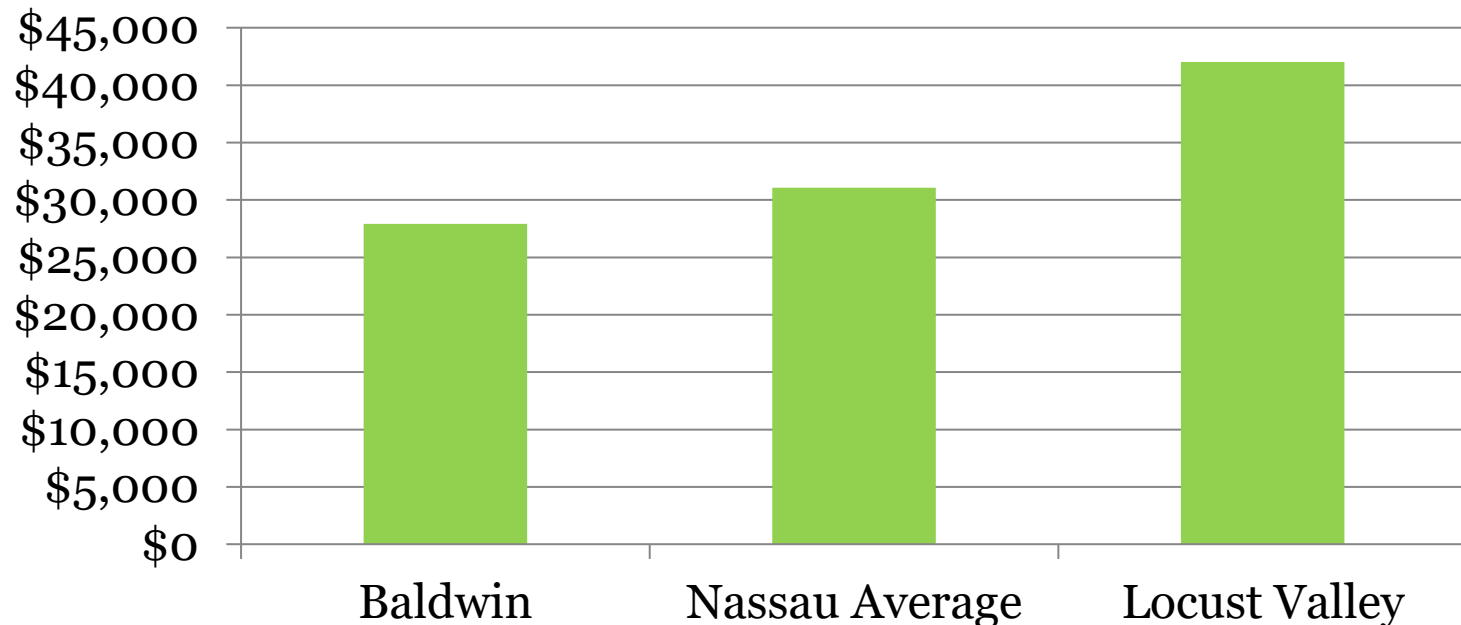
\$137,938,456

We await final NYS budget numbers!



Per Pupil Expenditure Comparison

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



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



Transfer to Capital

Anticipated Capital Projects

Window Replacements at Plaza	\$ 1,326,000
<u>HVAC/Mechanical Repairs HS/MS</u>	<u>\$ 630,000</u>
	\$ 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.



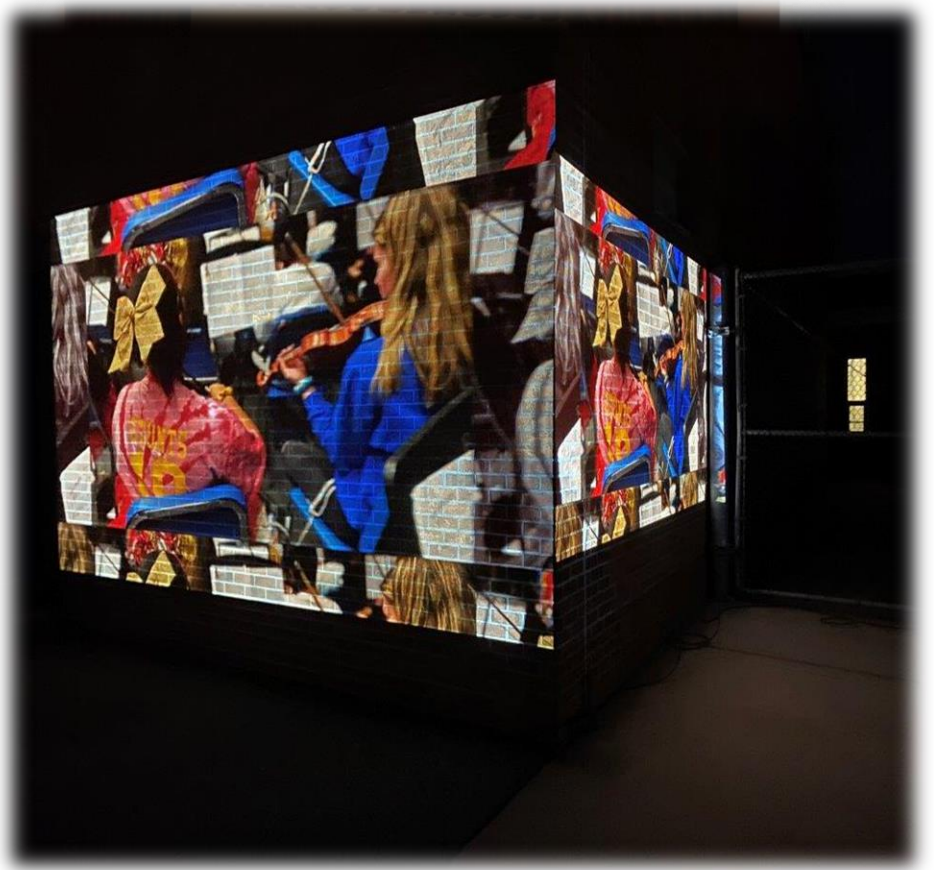
2021-2022 True Transparency

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

