



**#GettingToGreater**

# **BUDGET HEARING**

**2022-23 Budget | May 10, 2022**

**Superintendent of Schools  
Regina Armstrong**

**Asst. Superintendent for Business & Operations  
Jamal J. Scott**



## 2022-23 Budget Hearing Agenda

We endeavor to provide the best educational programs to our students in the most fiscally responsible manner. We will demonstrate to the residents of our school district that we are effective and responsible stewards of their resources.

- 2022-23 Proposed Expenditures (Three-Part and Five Component Budget)
- 2022-23 Key Proposed Expenditures
- 2022-23 Projected Revenue
- 2022-23 State Aid & Tax Cap Analysis
- Charter School Analysis
- Restricted Reserves & Fund Balance
- Contingency Budget
- Important Dates
- Questions & Comments

# 2022-23 THREE-PART BUDGET

Three-Part Budget includes Administrative, Capital, and Program Expenditures



Administrative

\$24,344,777



Program

\$223,632,860



Capital

\$26,732,320

**TOTAL BUDGET: \$274,709,957**



## 2022-23 Three-Part Budget

COMPONENT	Budget Function Codes	2021-2022 Adopted Budget	2022-2023 Proposed Budget	Dollar Change	Percent Change
<b>ADMINISTRATIVE</b>	1010-1480, 1670-1690, 1910-1981, 2010-2070, 9010-9070	\$23,142,232	\$24,344,777	\$1,202,545	5.2%
<b>PROGRAM</b>	2110-2855, 5510-5581, 7140, 9010 -9070	\$198,889,628	\$223,632,860	\$24,743,232	12.44%
<b>CAPITAL</b>	1620-1622, 9010-9070, 9711-9760, 9901-9950	\$25,191,166	\$26,732,320	\$1,541,154	6.12%
<b>TOTAL BUDGET</b>		<b>\$247,223,026</b>	<b>\$274,709,957</b>	<b>\$27,486,931</b>	<b>11.12%</b>

## 2022-23 Three-Part Budget Breakdown

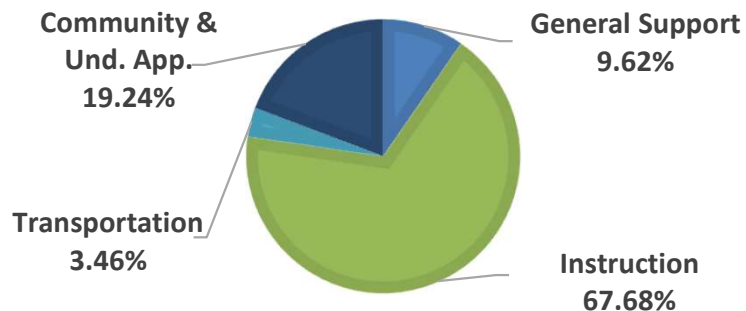
Function	Includes Budget Codes:	Total	Admin	Program	Capital
Board Of Education	1010 - 1060	\$536,914	\$536,914		
Central Administration	1240	\$444,868	\$444,868		
Business and Finance	1310 - 1345	\$2,239,419	\$2,239,419		
Legal Services	1420	\$1,650,000	\$1,650,000		
Personnel	1430	\$871,107	\$871,107		
Public Information	1480	\$226,800	\$226,800		
Operation of Plant	1620, 1622	\$12,567,925			\$12,567,925
Maintenance of Plant	1621	\$2,866,251			\$2,866,252
Other Central Services	1670 - 1690	\$1,929,758	\$1,929,758		
Other Special Items	1910 - 1930, 1981	\$3,101,329	\$3,101,329		
Curriculum Dev. And Sup.	2010	\$1,368,591	\$1,368,591		
Sup. Regular School	2020	\$5,956,475	\$5,956,475		
Res. Evaluation and Planning	2070	\$50,000	\$50,000		
Instruction (Net of Supervision)	2110 - 2855	\$178,551,805		\$178,551,805	
Contract Transportation	5510 - 5581	\$9,496,809		\$9,496,809	
Community Services	7140	\$7,200		\$7,200	
Employee Benefits	9010 - 9070	\$45,292,230	\$5,969,516	\$35,577,046	\$3,745,667
Debt Services	9711 - 9760	\$6,602,476	-	-	\$6,602,476
Transfer of Capital/Debt	9901 - 9950	\$950,000	-	-	\$950,000
<b>TOTAL</b>		<b>\$274,709,957</b>	<b>\$24,344,777</b>	<b>\$223,632,860</b>	<b>\$26,732,320</b>



## 2022-23 PROPOSED EXPENDITURES

### 2022-23 PERCENT COMPARISON

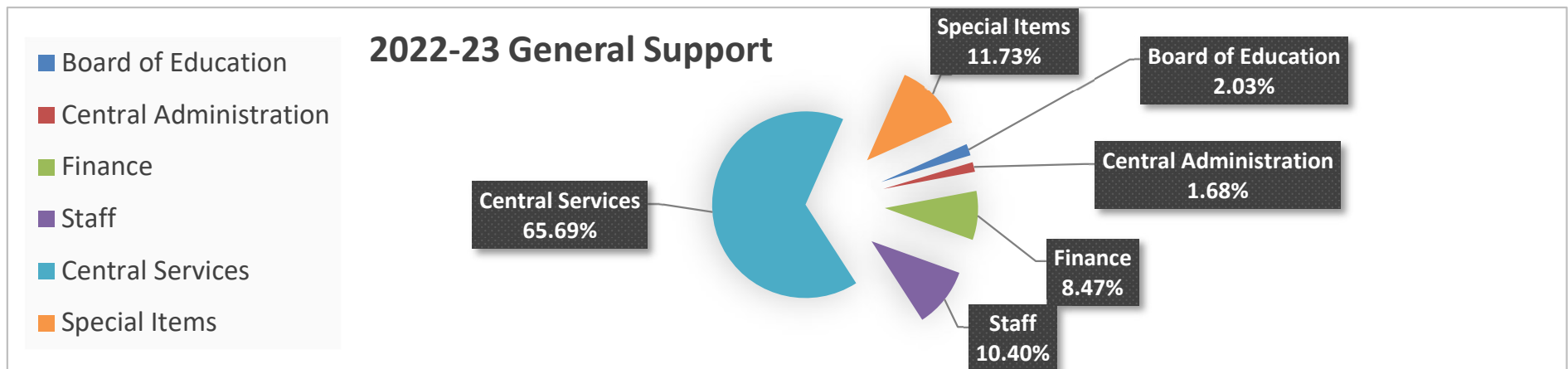
- General Support
- Instruction
- Transportation
- Community & Und. App.



Expense	2021-22	2022-23	% Change
General Support	\$24,528,245	\$26,434,371	7.77%
Instruction	\$164,475,244	\$185,926,871	13.04%
Transportation	\$8,887,222	\$9,496,809	6.86%
Community & Undistributed Appropriations	\$49,332,315	\$52,851,906	7.13%
<b>TOTAL EXPENDITURES</b>	<b>\$247,223,026</b>	<b>\$274,709,957</b>	<b>11.12%</b>

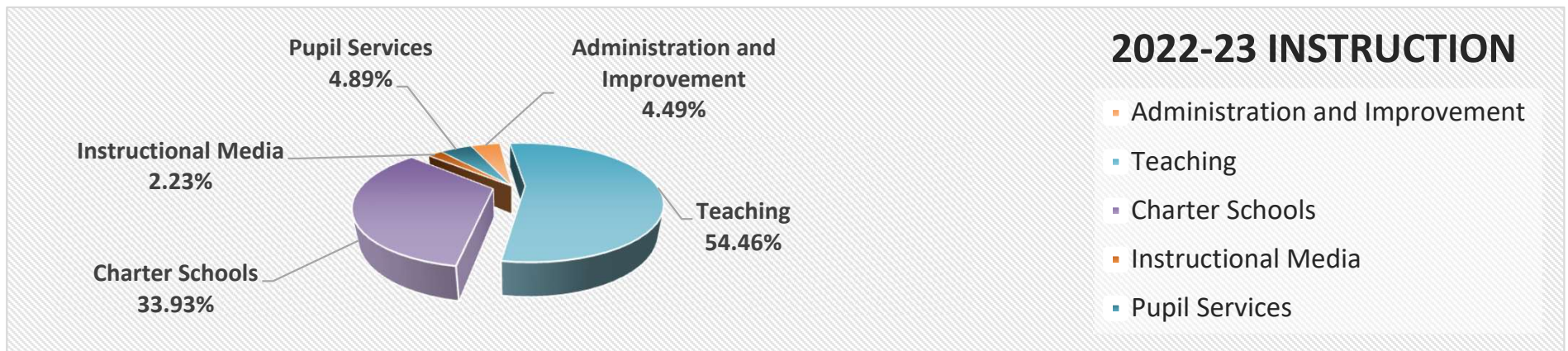
## 2022-23 PROPOSED EXPENDITURE – GENERAL SUPPORT

General Support Expenses	Functions	2021-22	2022-23	% Change
Board of Education	1010, 1040, 1060	\$518,994	\$536,914	3.45%
Central Administration	1240	\$454,868	\$444,868	-2.2%
Finance (Business Office, Auditing)	1310, 1320, 1325, 1345	\$2,210,155	\$2,239,419	1.32%
Staff (HR, Legal, PR, BOCES)	1420, 1430, 1480	\$2,787,974	\$2,747,907	-1.44%
Central Services (Facilities, Security, Technology)	1620, 1621, 1622, 1670, 1680	\$16,250,770	\$17,363,934	6.85%
Special Items (Insurance, Judgements)	1910, 1930, 1981	\$2,305,484	\$3,101,329	34.52%
<b>TOTAL GENERAL SUPPORT</b>		<b>\$24,528,245</b>	<b>\$26,434,371</b>	<b>7.77%</b>



## 2022-23 PROPOSED EXPENDITURE – INSTRUCTION

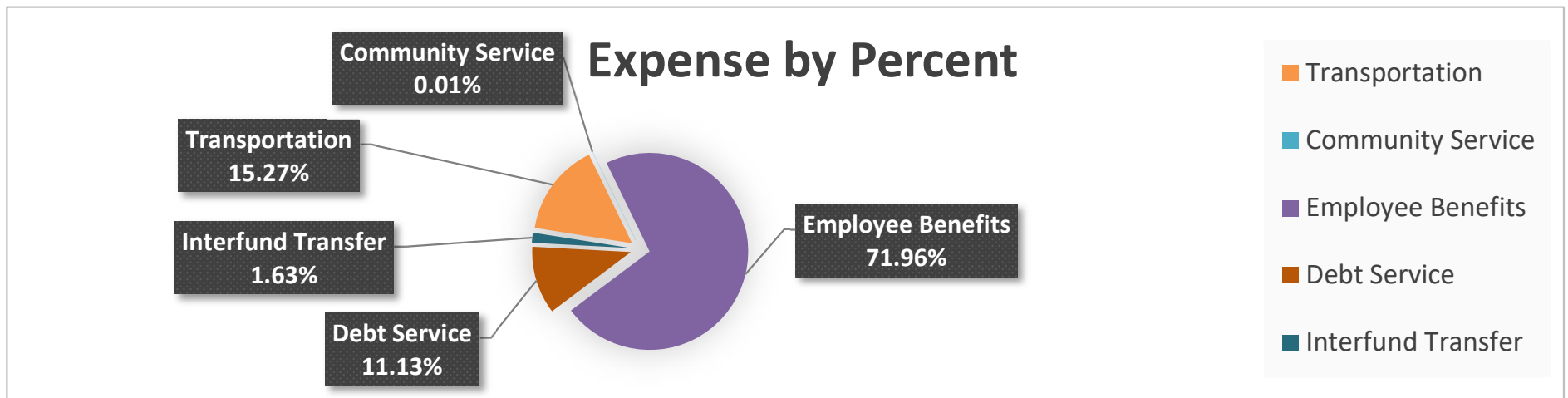
Instruction Expenses	Functions	2021-22	2022-23	% Change
Administration and Improvement (Admin, Clerical)	2010, 2020, 2070	\$7,384,597	\$7,375,066	-0.13%
Teaching (Teachers, TAs, Subs, Special Ed., BOCES)	2110, 2250, 2280, 2330	\$89,579,183	\$98,356,865	9.8%
Charter Schools	2110.473	\$55,800,000	\$67,212,400	20.45%
Instructional Media (Media, AV, Library)	2610, 2630	\$3,668,326	\$3,704,200	0.98%
Pupil Services (Attendance Aides, Guidance, Nurses, Psychologists, Social Workers, Athletics)	2805, 2810, 2815, 2820, 2825, 2850, 2855	\$8,043,138	\$9,278,340	15.36%
<b>TOTAL INSTRUCTION</b>		<b>\$164,475,244</b>	<b>\$185,926,871</b>	<b>13.04%</b>



# 2022-23 PROPOSED EXPENDITURES

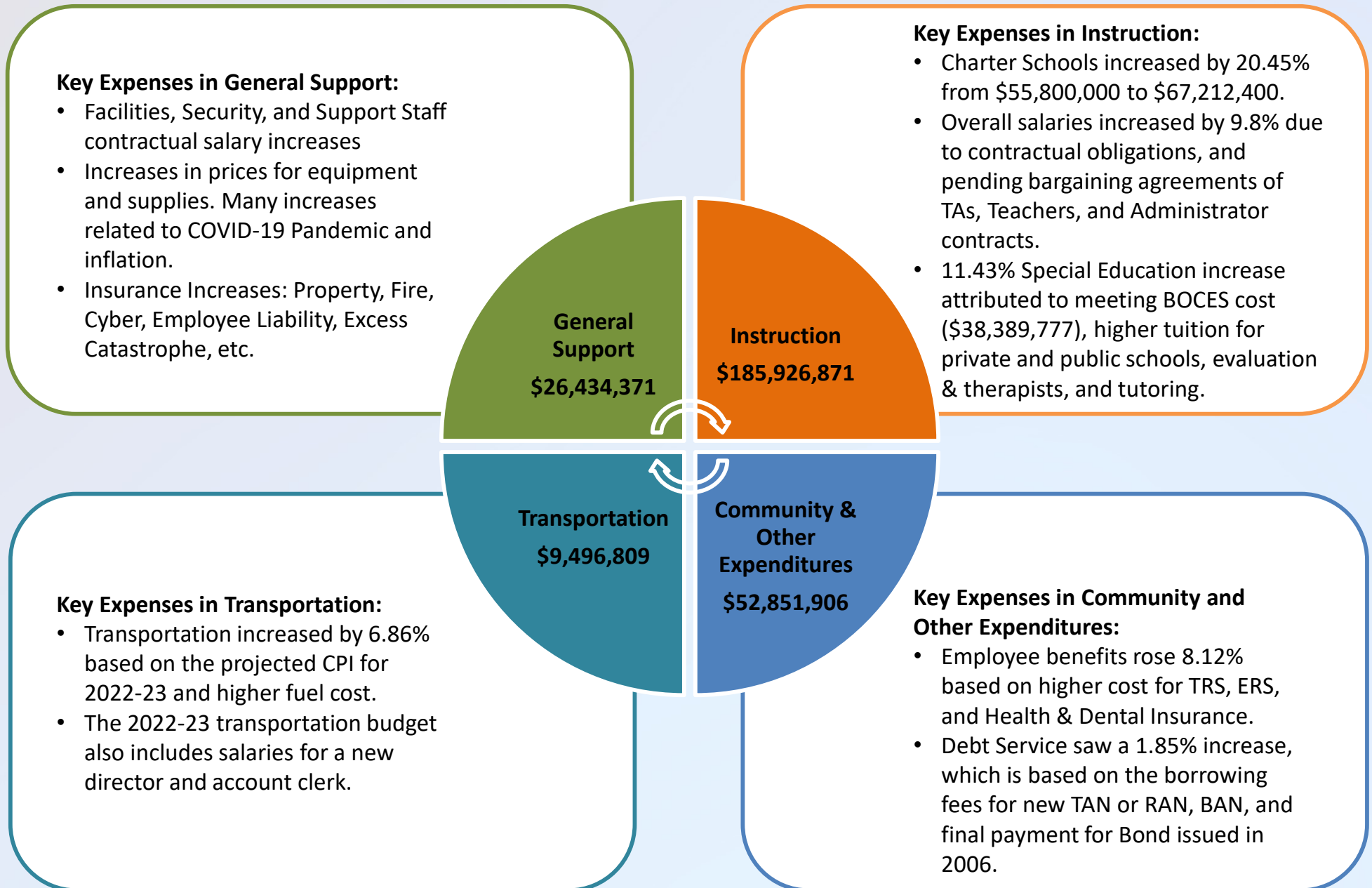
## Transportation, Community & Undistributed Appropriations

Other Expenses	Functions	2021-22	2022-23	% Change
Transportation	5510, 5540	\$8,887,222	\$9,496,809	6.86%
Community Service	7140	\$7,200	\$7,200	0%
Employee Benefits (Health benefits, ERS, TRS)	9010, 9020, 9030, 9040, 9045, 9050, 9055, 9060, 9065, 9070	\$41,892,639	\$45,292,230	8.12%
Debt Service	9711, 9731, 9760	\$6,482,476	\$6,602,476	1.85%
Interfund Transfer	9901, 9950	\$950,000	\$950,000	0%
<b>Total Transportation, Community &amp; Undistributed Appropriations</b>		<b>\$58,219,537</b>	<b>\$62,348,714</b>	<b>7.09%</b>



# 2022-23 KEY PROPOSED EXPENDITURES

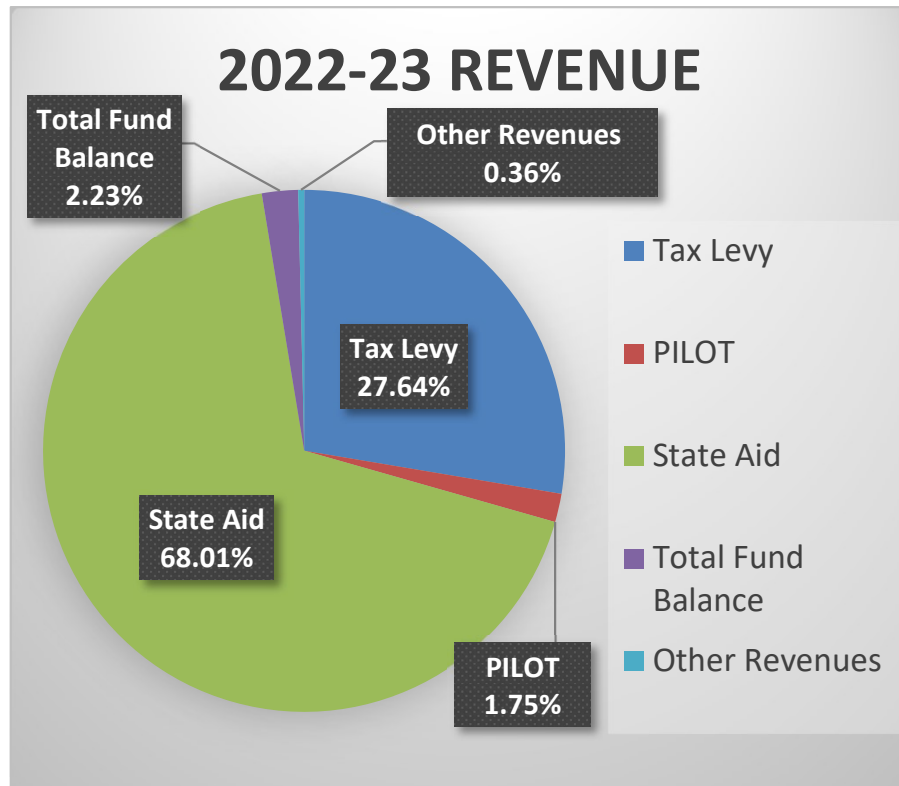
What does the proposed appropriation increase represent?



## 2022-23 PROJECTED REVENUE BUDGET

Revenue Account	2022 – 2023 Proposed Budget	2021 - 2022 Adopted Budget	Dollar Change	Percent Change
Property Tax Levy	75,934,370	75,934,370	0	0.00%
PILOT (Payments in Lieu of Taxes)	4,800,000	4,800,000	0	0.00%
State Aid	186,841,009	160,735,683	26,105,326	16.24%
Assigned Fund Balance	6,134,578	2,100,000	4,034,578	192.12%
Restricted Reserves	0	2,152,973	(2,152,973)	-100.00%
Other Revenues	1,000,000	1,500,000	(500,000)	-33.33%
<b>Total Revenue</b>	<b>\$274,709,957</b>	<b>\$247,223,026</b>	<b>\$27,486,931</b>	<b>11.12%</b>

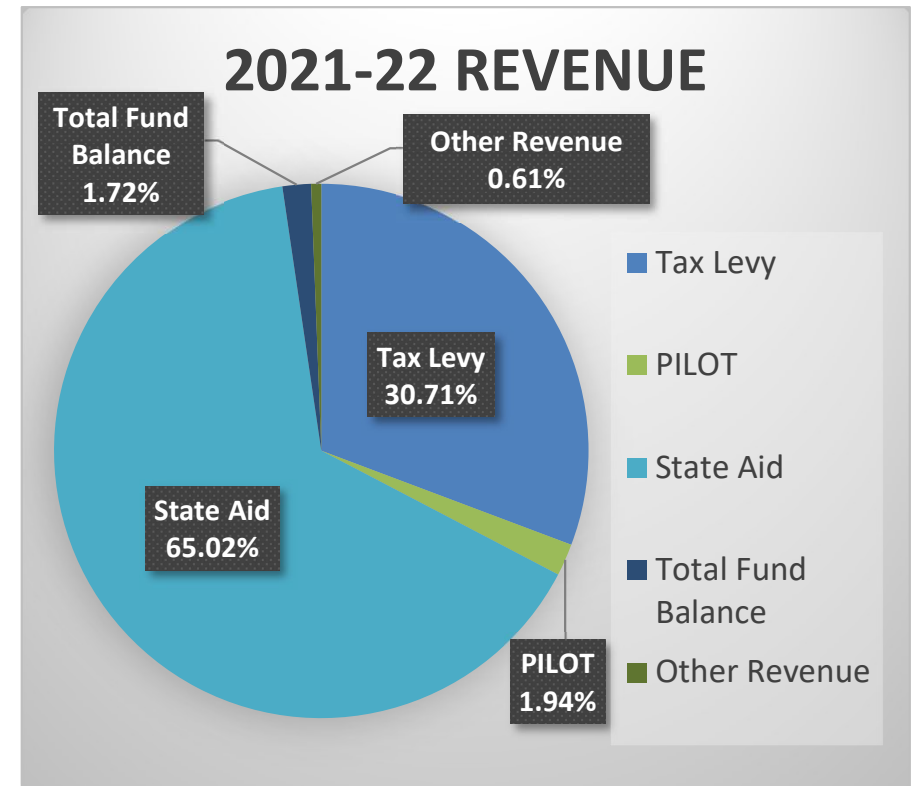
## 2022-23 Projected Revenue Budget - Percent Comparison



**\$274,709,957**

**2022-23 Revenue - Projected**

(+11.12% from 2021-22)



**\$247,223,026**

**2021-22 Revenue - Budgeted**

## 2022-23 State Aid Analysis

2022-23 PROJECTED STATE AID:	2022-23 Executive Budget School Aid Estimate as of 01/18/22	2022-23 State Aid Projections based on the Legislative Budget as of 04/07/22	Dollar Change
FOUNDATION AID	\$143,233,942	\$141,359,560	-\$1,874,382
FULL DAY K CONVERSION	\$0	\$0	\$0
UNIVERSAL PRE-KINDERGARTEN	\$5,955,615	\$5,955,615	\$0
BOCES	\$4,367,046	\$4,243,201	-\$123,845
SPECIAL SERVICES	\$0	\$0	\$0
HIGH-COST EXCESS COST	\$10,099,850	\$10,117,954	\$18,104
PRIVATE EXCESS COST	\$2,089,069	\$2,082,487	-\$6,582
HARDWARE & TECHNOLOGY	\$209,506	\$207,750	-\$1,756
SOFTWARE, LIBRARY, TEXTBOOK	\$782,235	\$771,190	-\$11,045
TRANSPORTATION INCL SUMMER	\$8,178,500	\$8,178,500	\$0
BUILDING + BLDG REORG INCENT	\$3,408,081	\$3,408,081	\$0
OPERATING REORG INCENTIVE	\$0	\$0	\$0
CHARTER SCHOOL TRANSITIONAL	\$12,764,928	\$12,764,928	\$0
ACADEMIC ENHANCEMENT	\$2,520,255	\$2,520,255	\$0
HIGH TAX AID	\$2,687,597	\$2,687,597	\$0
SUPPLEMENTAL PUB EXCESS COST	\$0	\$0	\$0
<b>TOTAL STATE AID</b>	<b>\$196,296,624</b>	<b>\$194,297,118</b>	<b>-\$1,999,506</b>
UPK REDUCTION	-\$5,955,615	-\$5,955,615	
EST. EXPENSE-DRIVEN AID REDUCTION	-\$3,500,000	-\$1,500,494	
<b>TOTAL PROJECTED REVENUE</b>	<b>\$186,841,009</b>	<b>\$186,841,009</b>	

State Aid are Funds provided to districts based upon various formulas and areas of prior year district spending



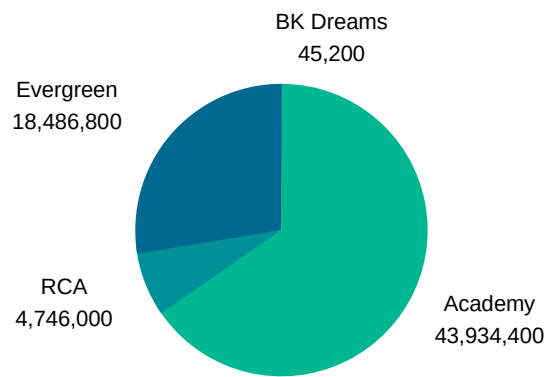
## 2022-23 Tax Cap Analysis – Past Six Years

Tax Year	Property Tax Levy	Tax Levy Increase	Tax Cap	Tax Savings
2022-23	\$75,934,370 (Proposed)	0%	2.78%	\$2,113,881
2021-22	\$75,934,370	0%	1.42%	\$1,076,934
2020-21	\$75,934,370	0%	2.27%	\$1,725,512
2019-20	\$75,934,370	0%	1.20%	\$907,897
2018-19	\$75,934,370	0%	5.09%	\$3,862,312
2017-18	\$75,934,370	0%	2.20%	\$1,664,112
<b>TOTAL TAXPAYER SAVINGS FOR PAST SIX YEARS</b>				<b>\$11,350,648</b>

### TAX CAP OVERVIEW

- Although the law is often referred to as a “2 percent tax cap,” it does not restrict any proposed tax levy increase to 2%.
- The 2 percent we hear about is just one part of a complex 8 step formula.
- School districts must use the formula to calculate the tax levy limit and tax cap.

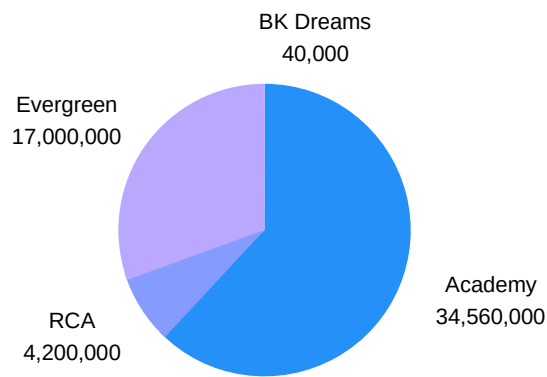
## Charter School: 3-Year Comparison



**\$67,212,400**

**22-23 Projected**

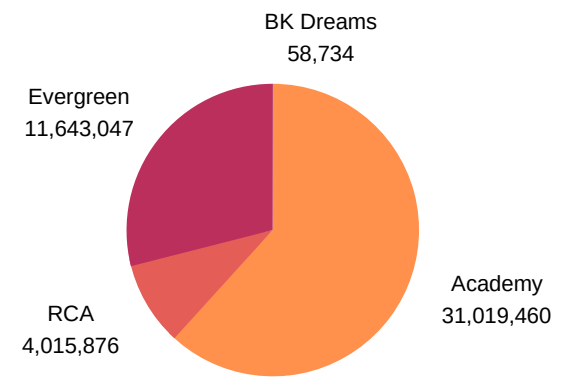
(+20.45% from previous year)



**\$55,800,000**

**21-22 Budgeted**

(+19.40% from previous year)



**\$46,737,117**

**20-21 Actual**

## CHARTER SCHOOL ANALYSIS

Charter School	Student Count 2018/2019	Student Count 2019/2020	Student Count 2020/2021	Student Count 2021/2022 Budget	Student Count 2022/2023 Projected
Academy Charter	1,100	1,422	1,571	1,728	1,944
Expense:	20,332,264	27,426,386	31,019,460	34,560,000	43,934,400
Roosevelt Children's Academy	250	260	203	210	210
Expense:	6,394,248	5,090,280	4,015,876	4,200,000	4,746,000
Evergreen Charter	444	540	590	850	818
Expense:	8,781,311	9,843,328	11,643,047	17,000,000	18,486,800
Brooklyn Dreams / Our World	0	2	3	2	2
Expense:		39,156	58,734	40,000	45,200
Total Enrollment	1794	2224	2,367	2790	2974
<b>Total Expense</b>	<b>\$35,507,82</b>	<b>\$42,399,15</b>	<b>\$46,737,117</b>	<b>\$55,800,000</b>	<b>\$67,212,400</b>



## What happens if the budget is defeated?

### **BUDGET REVOTE**

District can go out for a budget revote on June 21, 2022. If the revote is defeated on June 21, 2022, the District will automatically implement a Contingency Budget

### **CONTINGENCY BUDGET**

District can implement a Contingency Budget without a revote or if revote is defeated.

#### **CONTINGENCY BUDGET OVERVIEW**

- No increase in TAX LEVY from 2021-22
  - Tax Levy remains the same as this budget, **0% increase**
- Reduction in overall budget
- No equipment purchases
- Possible program cuts and staff reduction



## Important Dates

- May 9, 2022: Budget Newsletter
- May 10, 2022: School Budget Hearing
- May 11, 2022: Budget Notice has been mailed to residents
- May 17, 2022: Budget Vote & Board Election
- May 24, 2022: Superintendent's State of the District Address at Dr. David B. Gates, II Auditorium at Hempstead High School



## WHEN AND WHERE TO VOTE



### **BUDGET VOTE & BOARD ELECTION**

**Tuesday, May 17, 2022**  
**7 a.m. - 9 p.m.**

**ABGS Middle School Media Center**  
**70 Greenwich St, Hempstead, NY 11550**

For more information, please visit the District's website at [www.hempsteadschools.org](http://www.hempsteadschools.org). For absentee ballots, please call the District Clerk at 516-434-4002

### **ABSENTEE BALLOTS**

Registered voters who want to cast absentee ballots must complete an application for the District either by visiting [hempsteadschools.org](http://hempsteadschools.org) or by contacting the District Clerk at 516-434-4002. An absentee ballot will be sent upon completion of an application. Alternatively, applications can be picked up at the Administration Office at 185 Peninsula Boulevard from 9 a.m. to 4 p.m., Monday through Friday, prior to the election. **Ballots must be filed with the District by 5 p.m. on Election Day.**



**SCAN HERE WITH YOUR PHONE CAMERA  
OR QR READER APP FOR ABSENTEE  
BALLOT APPLICATION.**

**[WWW.HEMPSTEADSCHOOLS.ORG](http://WWW.HEMPSTEADSCHOOLS.ORG)**



## SUMMARY & QUESTIONS

- ✓ No increase in PROPERTY TAX LEVY
  - ✓ No Program Cuts
  - ✓ No Staff Reduction
- ✓ Budget Vote Day – May 17, 2022

Questions, comments, and feedback pertaining to the 2022-2023 Proposed Budget.

