



Hempstead Public Schools 2020-2021 Budget Presentation



Draft #3

Budget Vote: June 9th, 2020

Regina Armstrong, Interim Superintendent of Schools

Jamal J. Scott, Assistant Superintendent for Business & Operations

May 19th, 2020

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Budget Development Calendar updated

May 19th, 2020	Budget Presentation Draft #3
May 19th, 2020	Present Summary of Revenue and Expense Sides of the budget proposal; Board of Education adopts the budget proposal
May 20th, 2020	Property Tax Report Card transmitted to SED
May 26th, 2020	Budget available to Public upon request. Budget and attachments are required to be posted on the district website
June 2nd, 2020	Budget Hearing
June 3rd, 2020	Deadline to mail "budget notice"
June 9th, 2020	Budget Vote and Election Date
July 1, 2020	Implement approved budget

2020 –2021 Estimated Revenue

Revenue Account	2019/2020 Actual Budget	Option A Estimated 0% Tax Levy 2020/21 Budget
Tax Levy	75,934,370	75,934,370
PILOT	4,500,000	4,800,000
State Aid	134,503,565	139,377,311
Assigned Fund Balance	2,100,000	1,600,000
Restricted Reserves	3,469,801	2,652,973
Other Revenues	1,000,000	1,000,000
Total Revenues	221,507,736	225,364,654

Second Draft Tax Cap Calculation

Preliminary Data

Property tax levy growth for local governments are capped at 2 percent for the 2020 fiscal year, according to State Comptroller Thomas P. DiNapoli.

The tax cap limits tax levy increases to the lesser of the rate of inflation or 2 percent with some exceptions, including a provision that allows municipalities to override the tax cap.

DUE MARCH 1, 2020 DRAFT TAX LEVY LIMIT CALCULATION

2020-2021 TAX LEVY CALCULATION	
PRIOR YEAR TAX LEVY	\$75,934,370
TAX BASE GROWTH FACTOR	1.0005
	<hr/>
	\$75,972,337
PRIOR YEAR PILOTS	\$4,489,469
	<hr/>
	\$80,461,806
PRIOR YEAR EXEMPTIONS(CAP. LEVY)	\$1,361,629
ADJUSTED PRIOR YEAR LEVY	\$79,100,177
ALLOWABLE GROWTH FACTOR	1.0181
	<hr/>
	\$80,531,890
PILOTS FOR COMING YEAR	\$4,800,000
	<hr/>
	\$75,731,890
AVAILABLE CARRYOVER FR 6/30/19	
TAX LEVY LIMIT (before exclusions)	\$75,731,890
EXCLUSIONS(TRS,CAP. LEVY)	\$1,927,992
MAXIMUM ALLOWABLE LEVY	\$77,659,882
MAXIMUM LEVY AMOUNT INCREASE	\$1,725,512
TAX CAP	2.27%

Tax Levy Analysis

Levy 2016/2017 75,684,370	Increase 0	Actual Levy 2017/2018 75,934,370	Tax Cap 2017/2018 2.199%	Tax Levy Limit 2017/2018 FY 77,598,482	Uncollected Funds 1,664,112
Levy 2017/2018 75,934,370	Increase -	Actual Levy 2018/2019 75,934,370	Tax Cap 2018/2019 5.086%	Tax Levy Limit 2018/2019 FY 79,796,682	Uncollected Funds 3,862,312
Levy 2018/2019 75,934,370	Increase -	Actual Levy 2019/2020 75,934,370	Tax Cap 2019/2020 1.196%	Tax Levy Limit 2019/2020 FY 76,842,267	Uncollected Funds 907,897
Levy 2019/2020 75,934,370	Increase -	0% Tax Levy 2020/2021 75,934,370	Tax Cap 2020/2021 2.270%	Tax Levy Limit 2020/2021 FY 77,658,080	Uncollected Funds 1,723,710
Total Uncollected Tax Revenue:					8,158,031

2020-2021 Governor's State Aid

	Legislative Run	Executive Run	Legislative Run
	2019-2020	2020-2021	2020-2021
Foundation Aid Pre-Adjust	\$92,914,507	\$121,137,349	\$92,989,531
BOCES	\$4,920,242		\$4,461,968
High Tax Aid	\$2,687,597		\$2,687,597
Special Services	\$-		
Charter School Transitional	\$3,847,606		\$11,754,631
Hardware & Technology	\$223,272		\$228,826
Software, Library, Textbook	\$770,349		\$814,927

2020-2021 Governor's State Aid

	Legislative Run 2019-20	Executive Run 2020-21	Legislative Run 2020-21
Academic Enhancement	\$2,520,255		\$2,520,255
Pandemic Adjustment			\$(2,540,212)
Subtotal Foundation Aid	\$107,883,828	\$121,137,349	\$115,457,735
Full Day K Conversion	\$-	\$-	\$-
Universal Pre-K	\$2,087,301	\$2,087,301	\$2,087,301
High Cost Excess Cost	\$10,902,748	\$8,856,083	\$8,828,900

2020-2021 Governor's State Aid

	Legislative Run 2019-20	Executive Run 2020-21	Legislative Run 2020-21
Private Excess Cost	\$1,879,549	\$1,815,115	\$1,816,339
Transportation Incl Summer	\$7,021,800	\$7,021,800	\$6,460,776
Building + Bldg Reorg Incentive	\$4,728,339	\$4,726,260	\$4,726,260
Operating Reorg Incentive	\$-	\$-	\$-
Total	\$134,503,565	\$145,643,908	\$139,377,311
Community Schools Setaside	\$4,969,842	\$5,472,618	\$5,472,618

Restricted Reserves

	Balance of Restricted Reserves, Per 6/2019 Financials	2019-2020 Use of Reserves	Reallocation - Oct 17, 2019 BOE Resolution	Balance as of June 30, 2020	2020-2021 Use of Reserves	Balance as of June 30, 2021 If we don't replenish
Workers Compensation	1,730,319	430,000	(800,000)	500,319	410,744	89,575
Retirement Contribution - ERS	2,832,213	2,169,801	1,500,000	2,162,412	2,047,229	115,183
TRS			500,000	500,000		500,000
Employee Benefit Accrued Liability	2,179,285			2,179,285		2,179,285
Unemployment Insurance	1,550,672	70,000	(1,200,000)	280,672	125,000	155,672
Insurance	410,305			410,305	-	410,305
Debt Service	873,597	800,000		73,597	70,000	3,597
	9,576,391	3,469,801	-	6,106,590	2,652,973	3,453,617

Restricted reserves account for a portion of the district's fund balance. Such funds are set-aside for a specific and authorized purpose.

2020 –2021 Estimated Expenditures

Third Draft

Description	2019-20 Actual Budget	2019-20 Projected Expenses	2020-21 Proposed Budget	Proposed Budget to Budget Change	Notes
SALARIES	70,773,913	69,178,171	66,289,419	(4,484,494)	Contractual increases
EQUIPMENT	1,273,548	603,220	746,631	(526,917)	Equipment, furniture, pickup truck w/snowplow
CONTRACTUAL	19,588,617	21,435,292	18,757,573	(831,044)	Transportation, health services, auditing, legal, Special Education in-district service contracts, utilities, copier rentals, 1 to 1 devices
MATERIAL & SUPPLIES	3,660,927	3,776,891	2,849,099	(811,828)	Instructional, office supplies
COMPUTER SOFTWARE	1,053,392	1,098,583	1,331,091	277,699	
TUITION	49,347,528	49,616,294	54,858,255	5,510,727	Charter Schools, parental placement, foster care, CSE private placement
TEXTBOOKS	1,164,803	963,524	1,108,781	(56,022)	

2020 –2021 Estimated Expenditures

continued

Description	2019-20 Actual Budget	2019-20 Projected Expenses	2020-21 Proposed Budget	Proposed Budget to Budget Change	Notes
BOCES SERVICES	28,147,034	36,861,200	34,741,505	6,594,471	Special Ed placement, Optigate , BOCES transportation, nVision, technology
DEBT SERVICE - PRINCIPAL	4,755,000	2,860,850	4,755,000	-	Rhodes school, EPC, BAN's
DEBT SERVICE - INTEREST	1,378,912	1,006,000	1,378,912	-	Rhodes School, EPC
EMPLOYEE BENEFITS	39,328,572	38,635,837	38,048,388	(1,280,184)	ERS, TRS, Insurance, Medical, Dental, Disability Insurance, Workers comp, Health declination
TRANSFER to CAPITAL	1,035,490	535,490	500,000	(535,490)	Health & safety Repairs district wide
GRAND TOTALS	221,507,736	226,571,353	225,364,654	3,856,918	1.74% Budget to Budget Increase

Charter School Analysis

Draft 2

Charter School	Student Count 2017/2018	Student Count 2018/2019	Student Count 2019/2020 (Budget)	2019/2020 Projected Expenditures	Student Count 2020/2021 (Projection)
Academy Charter	777	1,100	1,422	1,422	1,527
Expense:	14,236,505	20,332,264	27,839,916	27,839,916	30,158,250
Roosevelt Children's Academy	253	225	260	235	230
Expense:	4,725,493	6,394,248	5,090,280	4,600,830	4,542,500
Evergreen Charter	375	444	540	540	715
Expense:	6,969,595	8,781,311	10,579,716	10,572,120	14,121,250
Total Expenses Per FY:	25,931,593	35,507,823	43,509,912	43,012,866	48,822,000

Third Draft Budget

	2020-2021 First Draft Budget	2020-2021 Second Draft Budget		2020-2021 Third Draft Budget
2019-2020 Adopted Budget	221,507,736	221,507,736		221,507,736
2020-2021 Proposed Expenditures	238,012,861	235,864,844	↓	225,364,654
Budget to Budget Increase	7.45%	6.48%	↓	1.74%
Option A - 0% Levy Budget Gap	225,569,316 (12,443,545)	226,568,024 (9,296,820)	↓	225,364,654 -
Option B - 1.3% Levy Budget Gap	226,556,462 (11,456,399)	227,555,171 (8,309,673)	↓	
Option C - 1.99% Levy Budget Gap		228,079,118 (7,785,726)	↓	

Advocate for Additional STATE AID

Call, Write & Contact your NYS Legislators
TO SUPPORT
HEMPSTEAD STUDENTS

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Advocate for Additional STATE AID

Call, Write & Contact your NYS Legislators
TO SUPPORT
HEMPSTEAD STUDENTS

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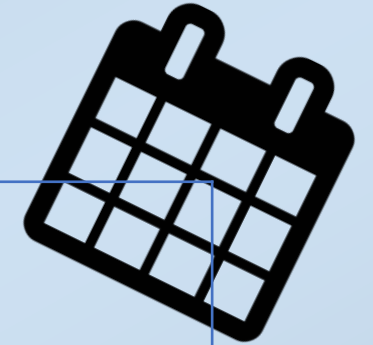
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Important Dates



May 19th, 2020	Budget Presentation Draft #3
May 19th, 2020	Board of Education adopts Budget
May 26th, 2020	Budget available to Public upon request. Budget and attachments are required to be posted on the district website
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Questions?