



Community Budget Forum

April 21, 2021

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Sharifa Carbon, Assistant Superintendent for Business

- Timely financial support
- Targeted areas of need on our road to recovery
- No cuts to current programs
- Fiscal responsibility still required

The Road to Recovery

Academic

Summer 2021

21-22 School year

Social and Emotional

Social Worker

SEL Programming

Proposed Budget Plans for Continuing Needs as they Relate to COVID-10

- Equipment
- Protocols and Procedures

Bus Replacement Schedule

- Three buses will require replacement

Overall Picture

Positive

- Increase in Foundation Aid
- Funding through American Rescue Plan (ARP)
- Coronavirus Relief Rescue Stimulus Act (CRRSA)
- No cuts to existing Programs
- Academic and Emotional Supports for students
- Completion of the Wellness Center, including adaptive equipment



Fiscal Responsibility required moving forward

What's Changed With Enacted Budget?

- Foundation Aid - 3 Year Phase-In of full Formula Aid
- Set-Aside requirement for American Rescue Plan (ARP) - 50%
- Coronavirus Relief Rescue Stimulus Act (CRRSA)
- The “Gift of Time” - To assess our needs, “new normal” and long-range financial plan

Consequently, our ongoing conversation and plans must include the long-term sustainability of all plans, initiatives and resources that we implement.

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Fiscal Responsibility required moving forward

2021-22 Proposed Budget

2021-22 Proposed Budget: \$70,013,600

2020-21 Approved Budget: \$64,940,100

Budget-to-Budget Increase: \$5,073,500

Revenue Sources (Rounded):

\$2,480,000 – State Aid Increase

300,000 – Smart Schools Reimbursement

2,850,000 – CRRSA and ARP Stimulus Funds

(560,000) – **Decrease** in Tax Levy

\$5,070,000

2021-22 State Aid & Revenue Summary

FINAL PROPOSED BUDGET - 04/16/21

<u>EXECUTIVE BUDGET STATE AID:</u>	<u>2020-21 BUDGET</u>	<u>2021-22 EXEC BUDGET</u>	<u>CHANGE</u>	<u>2021-22 ENACTED BUDGET</u>	<u>CHANGE FROM 2020-21</u>	<u>% Change</u>	<u>CHANGE FROM EXEC BUDGET</u>	<u>NOTES</u>
Foundation Aid	\$ 9,126,800	9,126,800	-	9,914,200	787,400	8.6%	787,400	Enacted Budget includes 3-year plan to fully fund Foundation Aid. This increase is BOCES Aid, offset by a slight decrease in Transportation Aid (\$13K).
Services Aid	5,614,830	5,802,100	187,270	5,831,500	216,670	3.9%	29,400	
Full-Day K	-	-	-	-	-	0.0%	-	
Universal Pre-K	-	-	-	-	-	0.0%	-	Allocation of \$232,200 for '21-'22. Not general fund revenue.
Public Excess Cost High Cost Aid	681,500	678,600	(2,900)	713,300	31,800	4.7%	34,700	
Private Excess Cost Aid	626,800	647,300	20,500	627,200	400	0.1%	(20,100)	
Building + Bldg Reorg Incentive Aid	652,600	1,988,200	1,335,600	2,099,100	1,446,500	221.7%	110,900	First full year of building aid
Operating Reorg Incentive Aid	-	-	-	-	-	0.0%	-	
Pandemic Adjustment Aid	(262,300)	-	262,300	-	262,300	-100%	-	Cut to state aid due to shortfall in NYS revenues
State Aid Subtotal	\$ 16,440,230	\$ 18,243,000	\$ 1,802,770	\$ 19,185,300	\$ 2,745,070	16.7%	\$ 942,300	
CARES Act Restoration	262,300	-	(262,300)	-	(262,300)	-	-	State used CARES Act stimulus to fund aid cuts in 2020-21.
Local District Funding Adjustment	-	(1,963,300)	(1,963,300)	-	-	-	1,963,300	Exec Budget had state aid cuts. Enacted Budget restored funding.
CRRSA Supplemental Stimulus (12/2020)	-	1,963,300	1,963,300	1,963,300	1,963,300	-	-	Funds can be used over multiple years. Fewer restrictions than ARP
American Rescue Plan (ARP-3/2021)	-	-	-	1,773,200	1,773,200	-	1,773,200	Full allocation; to be used over multiple years through 2023
Federal Stimulus Funds				\$ 3,736,500	\$ 3,474,200	100.0%	\$ 3,736,500	
Total State & Federal Aid	\$ 16,702,530	\$ 18,243,000	\$ 1,540,470	\$ 22,921,800	\$ 6,219,270		\$ 4,678,800	

Combination of expense-based aids, including: Transportation, BOCES, Textbooks, Software, Computer Hardware & Technology, Library Materials,

NOTE: "Services Aid" Supplemental High Cost and High-Tax Aids

2021-22 State Aid & Revenue Summary

FINAL PROPOSED BUDGET - 04/16/21

<u>REVENUE BUDGET SUMMARY:</u>	<u>2020-21 BUDGET</u>	<u>2021-22 INITIAL BUDGET</u>	<u>CHANGE</u>	<u>2021-22 PROPOSED BUDGET</u>	<u>CHANGE FROM 2020-21</u>	<u>% CHANGE</u>	<u>CHANGE FROM INITIAL</u>	<u>NOTES</u>
State Aid	\$ 16,702,500	\$ 18,243,000	\$ 1,540,500	\$ 19,185,300	\$ 2,482,800	14.9%	\$ 942,300	
Tax Revenue	45,544,370	44,985,200	(559,170)	44,985,200	(559,170)	-1.2%	-	-1.23% Decrease in 2021 Tax Levy
PILOTS	450,000	450,000	-	450,000	-	0.0%	-	
Other Revenue	743,230	743,000	(230)	1,043,200	299,970	40.4%	300,200	Includes \$300K Smart Schools Reimbursement
Appropriated Fund Balance	1,500,000	1,500,000	-	1,500,000	-	0.0%	-	
Revenue Subtotal (Before Stimulus)	\$ 64,940,100	\$ 65,921,200	\$ 981,100	\$ 67,163,700	\$ 2,223,600	3.4%	\$ 1,242,500	
Federal Stimulus (2 Packages)	-	-	-	2,849,900	2,849,900	-	2,849,900	Full CRRSA Allocation + 50% of ARP Allocation
Total District Revenue	\$ 64,940,100	\$ 65,921,200	\$ 981,100	\$ 70,013,600	\$ 5,073,500	7.8%	\$ 4,092,400	

Rollover Expense Budget: \$ 69,872,500

Pre-Stimulus Deficit: (2,708,800)

Surplus After Stimulus (INITIAL): \$ 727,700

Revised Expense Budget: \$ 70,013,600

Pre-Stimulus Deficit: (2,849,900)

Surplus After Stimulus (INITIAL): \$ 886,600

Surplus After Stimulus (ADJUSTED): - Set aside 50% of ARP stimulus funds; per current understanding of the statute.

Ongoing Budget Concerns

- Student Social-Emotional Needs
- Special Education Needs
- Capital and Safety Needs
- Continuing COVID-Related Needs
- Declining Enrollment Trend
- Positioning the District for the Future



Fiscal Responsibility required moving forward

Tax Levy **Decrease**



▶ 2.20%

▶ \$979,370

▶ \$45,544,370

2020-2021

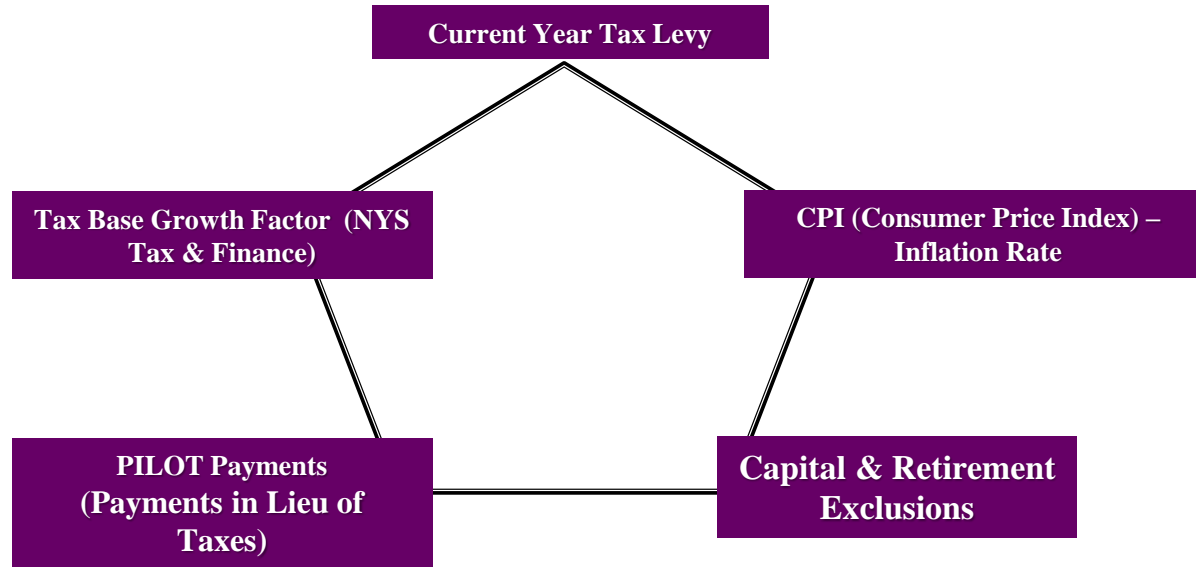
▶ -1.23%

▶ -\$559,170

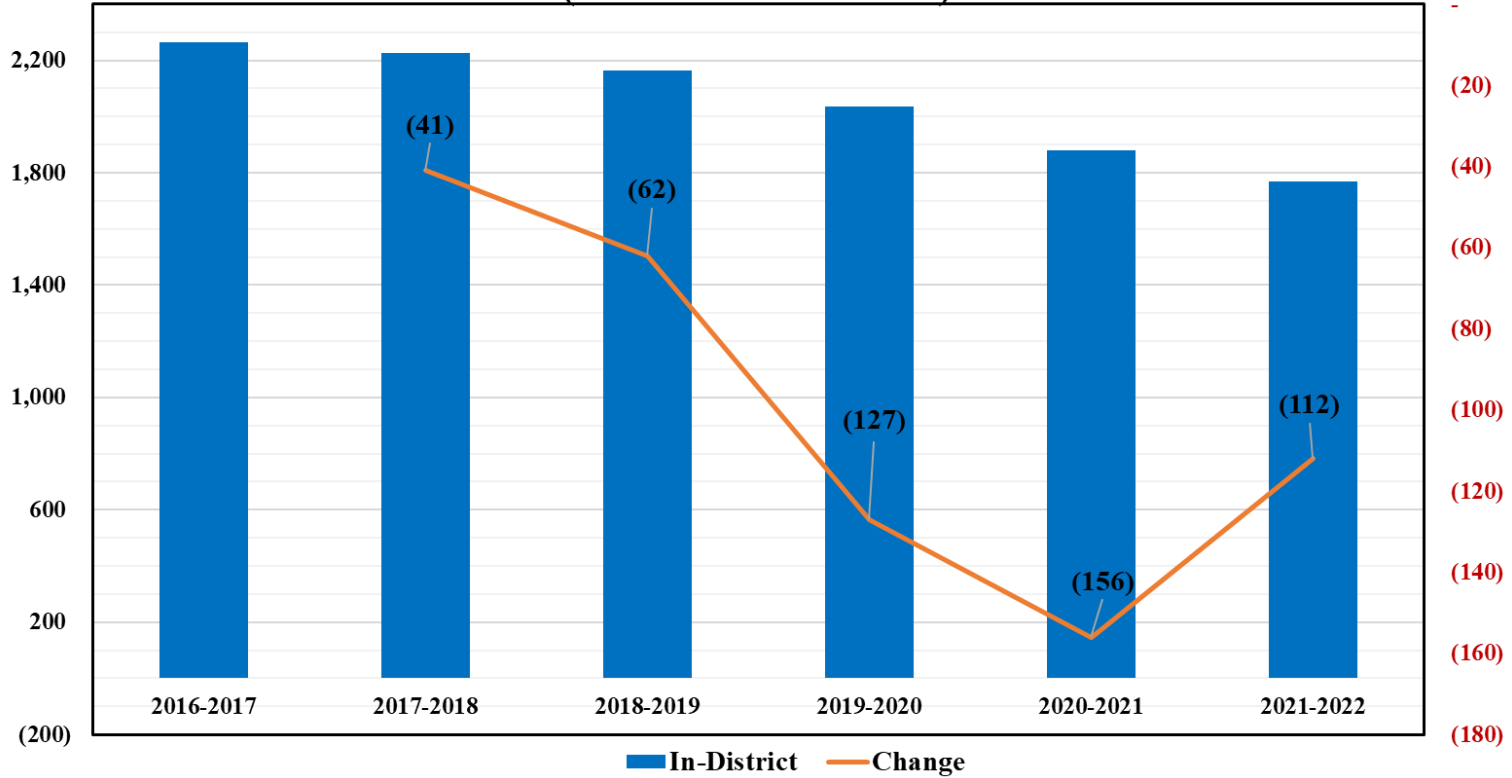
▶ \$44,985,200

2021-2022

Tax Cap Calculation: 5 Key Factors



NPCSD Enrollment: 2016-17 through 2021-22 Projected (With Annual Decline)



NPCSD ENROLLMENT SUMMARY:

	CURRENT	PROJECTED
DUZINE	315	336
LENAPE	391	346
MIDDLE SCHOOL	441	429
HIGH SCHOOL	733	662
TOTAL	1,880	1,773

With great one-shot federal funding,
comes great fiscal responsibility

