

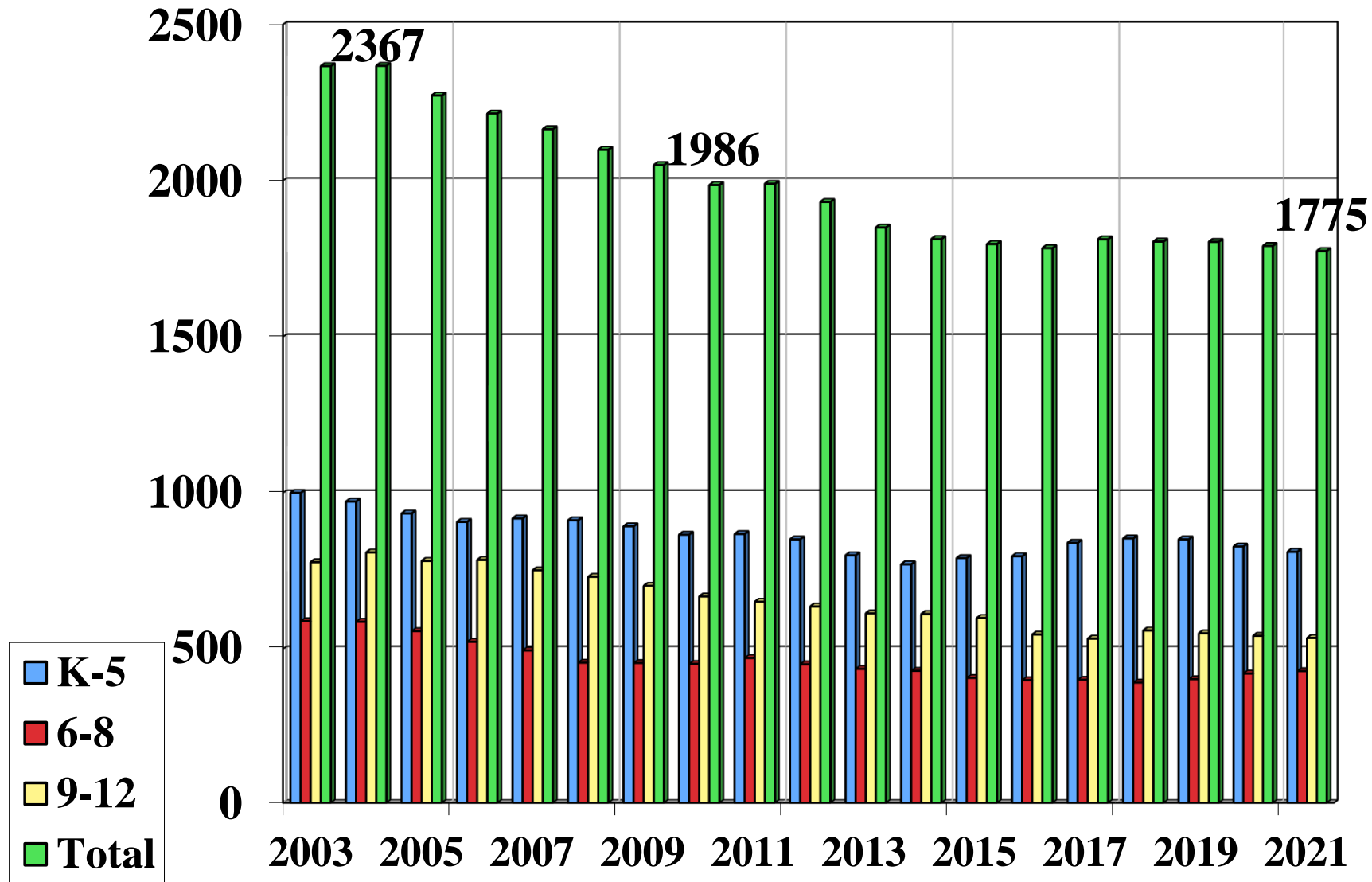
2021 – 2022 Budget Development

Depew Union Free School District

Budget Reductions Since 2010

School Year	Reductions	Enrollment
2010-2011	<i>\$2,018,287</i>	<i>1986</i>
2011-2012	<i>\$1,468,541</i>	<i>1990</i>
2012-2013	<i>\$603,876</i>	<i>1932</i>
2013-2014	<i>\$584,748</i>	<i>1850</i>
2014-2015	<i>\$1,003,668</i>	<i>1813</i>
2015-2016	<i>\$530,376</i>	<i>1797</i>
2016-2017	<i>\$114,758</i>	<i>1803</i>
2017-2018	<i>\$0.00</i>	<i>1812</i>
2018-2019	<i>\$536,402</i>	<i>1805</i>
2019-2020	<i>\$939,700</i>	<i>1804</i>
2020-2021	<i>\$1,084,390</i>	<i>1791</i>
Total	<i>\$8,884,746</i>	
Full Time Equivalents (F.T.Es) (8 % reduction in staffing)	<i>32</i>	<i>-195 (9.8%)</i>

Enrollment:



2021 – 2022 Budget Plan

Major Budget Increases In the Proposed 2021-2022 Budget Plan

(Expenditures For Which There is Minimal or No District Control)

Item	Dollar Amount Increase	Percent Increase
Teachers' Retirement System (TRS)	\$182,643	10.58%
Employees' Retirement System (ERS)	\$51,021	6.12%
Health Insurance (Projected 11/2020)	\$65,000	1.26%
Negotiated Salaries	\$362,296	1.67%
Total Increase	\$660,960	2.25%

Advocacy Landscape for 2021-2022

A Sustainability Agenda:

- **State Aid:** Update and phase-in the Foundation Aid formula.
- **Tax Cap:** Amend the formula to support multi-year planning (Allowing for more exemptions).
- **Mandate Relief:** “Maximizing Resources” to benefit students.

Advocacy Landscape for 2021-2022

A Sustainability Agenda:

- The Division of the Budget has projected that, without additional federal aid, it will be necessary for the state to make recurring cuts to 2020-21 local assistance spending (including School Aid) totaling \$8 billion.
- *Projected 2020-21 state tax receipts are down \$13.4 billion (15%) from February forecast.*
- *Receipts are not projected to return to 2019-20 level for 4 years.*

Advocacy Landscape for 2021-2022

A Sustainability Agenda:

- Current law would not continue the Pandemic Adjustment or CARES Act Allocation into 2021-22. In its October 2020 State Financial Plan Update, however, DOB projected that the state will face a structural deficit for 2021-22 in excess of \$8 billion, even if recurring cuts are made to 2020-21 spending.
- The State Constitution requires the Governor to propose a balanced budget each year.

Advocacy Landscape for 2021-2022

A Sustainability Agenda:

- Also, without federal aid for 2021-22, the state would need to increase its support of School Aid by \$1.13 billion (the statewide total of CARES Act Allocations) just to maintain the current year's level of funding received by school districts.

Advocacy Landscape for 2021-2022

A Sustainability Agenda:

When will we know something? Three key dates:

- January 5: Run-off election for two Georgia U.S. Senate seats—may affect how parties approach stimulus negotiations between now and then
- January 19: Constitutional deadline for Governor to submit his proposed budget
- January 20: Presidential inauguration

Rationale for Potential Reductions:

1. Protect Programming for Students
2. Protect Reasonable Class Size and at the same time adhere to Contractual Limits
3. Maximize District Resources and Efficiencies
4. Review and Evaluate Needs versus Wants
5. Review and Evaluate Budgeting and Spending 3 Year Trends

Next Steps

- **December:**
 - Proposed budget drafts due from bldgs/depts and entered into Wincap by December 30th
- **January:**
 - 1st Draft of 2021-2022 Budget
 - 1st Draft of revenues
 - BOCES budget due
 - Draft of Tax Cap
- **February:**
 - Finalize bldg/dept budgets
 - Determine Bus/Vehicle/Equipment purchases
 - Determine potential cuts
 - Finalize Tax Cap

Next Steps

- **March:**
 - Submit the Tax Levy Limit to the Office of the State Comptroller
 - Estimate tax rate
 - Finalized revenue
 - Finalize potential cuts
 - Update the Board of Education on the status of Reserves
- **April:**
 - Publicize the required legal notices
 - Board of Education adopts the Budget, Tax Levy Limit and Proposition Language for the May Vote
 - Prepare Board of Education resolution for the Capital Outlay project and SEQRA reporting

Questions
