



#GettingToGreater

BUDGET HEARING

2024-25 Budget | May 14, 2024

Superintendent of Schools
Regina Armstrong

Asst. Superintendent for Business & Operations
Jamal J. Scott



2024-25 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.

- 2024-25 Proposed Expenditures
- 2024-25 Key Proposed Expenditures
- Charter School Analysis
- 2024-25 Projected Revenue
- Tax Cap Analysis
- Contingency Budget
- Important Dates
- Questions & Comments

2024-25 PROPOSED THREE-PART BUDGET

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



Administrative

\$ 29,945,768



Program

\$ 262,151,281



Capital

\$ 36,525,156

TOTAL BUDGET: \$328,622,204

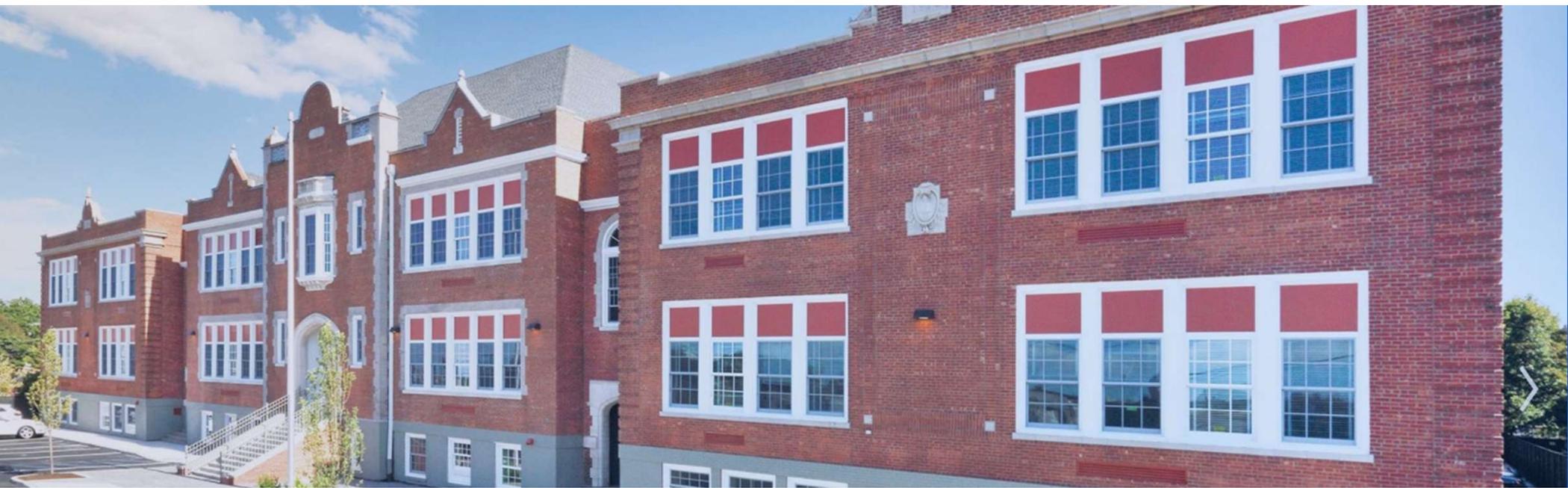


2024-25 Proposed Three-Part Budget

COMPONENT	Budget Function Codes	2023-2024 Budget	2024-2025 Proposed Budget	Dollar Change	Percent Change
ADMINISTRATIVE	1010-1480, 1670-1690, 1910-1981, 2010-2070, 9010-9070	\$27,794,099	\$29,945,768	\$2,151,669	7.74%
PROGRAM	2110-2855, 5510-5581, 7140, 9010 -9070	\$239,218,216	\$ 262,151,281	\$22,933,065	9.59%
CAPITAL	1620-1622, 9010-9070, 9711-9760, 9901-9950	\$32,387,552	\$ 36,525,156	\$4,137,604	12.78%
TOTAL BUDGET		\$299,399,867	\$328,622,204	\$29,222,338	9.76%

2024-25 Proposed Three-Part Budget Breakdown

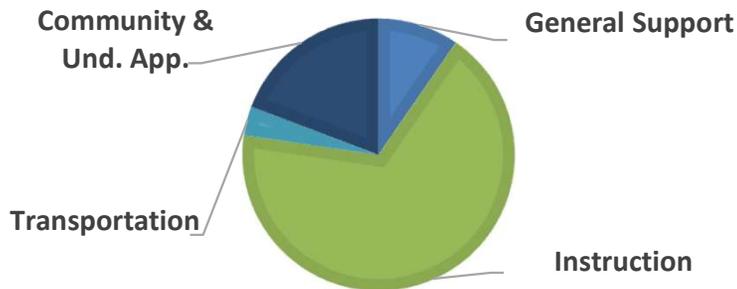
Function	Includes Budget Codes:	Total	Admin	Program	Capital
Board Of Education	1010 - 1060	\$598,750	\$598,750		
Central Administration	1240	\$524,322	\$524,322		
Business and Finance	1310 - 1345	\$2,730,268	\$2,730,268		
Legal Services	1420	\$1,425,000	\$1,425,000		
Personnel	1430	\$1,006,475	\$1,006,475		
Public Information	1480	\$295,000	\$295,000		
Operation of Plant	1620, 1622	\$16,647,779			\$16,547,779
Maintenance of Plant	1621	\$3,447,280			\$3,447,280
Other Central Services	1670 - 1690	\$2,611,926	\$2,611,926		
Other Special Items	1910 - 1930, 1981	\$4,267,540	\$4,267,540		
Curriculum Dev. And Sup.	2010	\$2,132,998	\$2,132,998		
Sup. Regular School	2020	\$6,782,534	\$6,782,534		
Conferences/Professional Dev.	2070			\$40,000	
Instruction (Net of Supervision)	2110 - 2855	\$205,843,407		\$205,843,407	
Contract Transportation	5510 - 5581	\$11,131,593		\$11,131,593	
Community Services	7140	\$15,000		\$15,000	
Employee Benefits	9010 - 9070	\$57,442,751	\$7,570,955	\$45,121,281	\$4,750,516
Debt Services	9711 - 9760	\$10,529,581	-	-	\$10,529,581
Transfer of Capital/Debt	9901 - 9950	\$1,150,000	-	-	\$1,150,000
TOTAL		\$328,622,204	\$29,945,768	\$262,151,281	\$36,525,156



2024-25 PROPOSED EXPENDITURES

2024-25 PERCENT COMPARISON

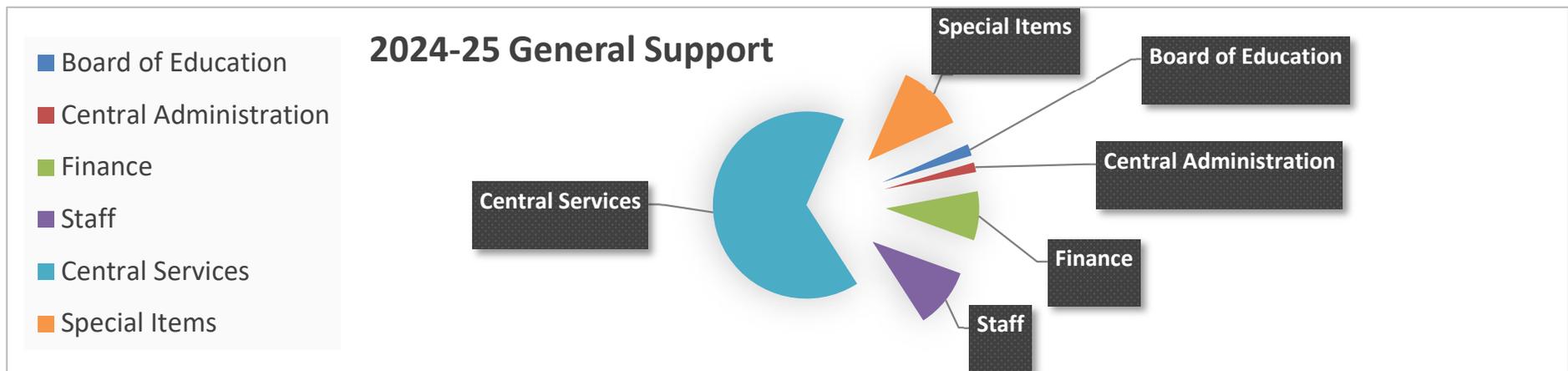
- General Support
- Instruction
- Transportation
- Community & Und. App.



Expense	2023-24	2024-25	% Change
General Support	\$ 31,666,803	\$33,554,340	5.96%
Instruction	\$ 197,056,188	\$214,798,939	9.00%
Transportation	\$ 10,114,817	\$11,131,593	10.05%
Community & Undistributed Appropriations	\$ 60,562,059	\$69,137,332	14.16%
TOTAL EXPENDITURES	\$299,399,867	\$328,622,204	9.76%

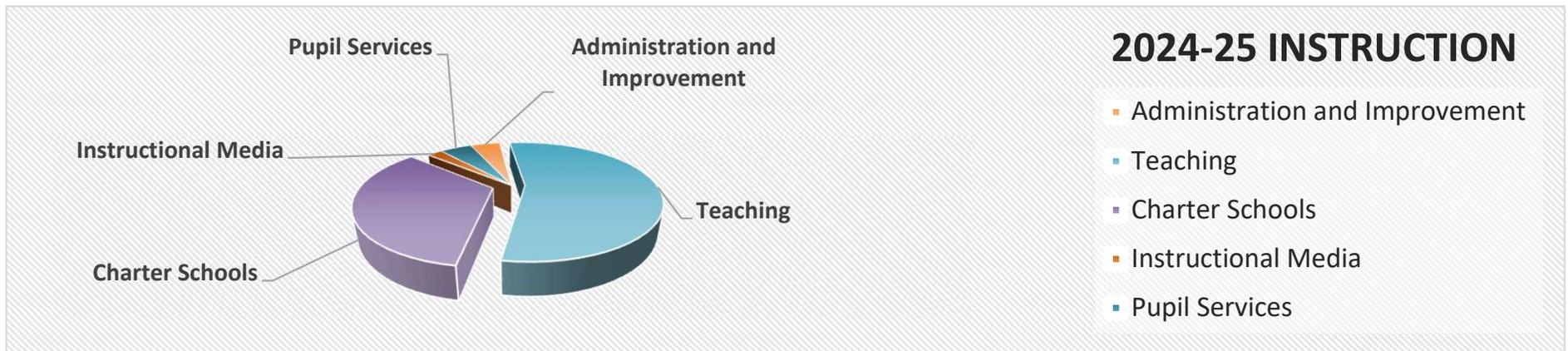
2024-25 PROPOSED EXPENDITURE – GENERAL SUPPORT

General Support Expenses	Functions	2023-24	2024-25	% Change
Board of Education	1010, 1040, 1060	\$726,750	\$598,750	-17.61%
Central Administration	1240	\$477,000	\$524,322	9.92%
Finance (Business Office, Auditing)	1310, 1320, 1325, 1345	\$2,444,430	\$2,730,268	11.69%
Staff (HR, Legal, PR, BOCES)	1420, 1430, 1480	\$2,815,124	\$2,726,475	-3.15%
Central Services (Facilities, Security, Technology)	1620, 1621, 1622, 1670, 1680	\$20,897,467	\$22,706,985	8.66%
Special Items (Insurance, Judgements)	1910, 1930, 1981	\$4,306,032	\$4,267,540	-0.89%
TOTAL GENERAL SUPPORT		\$31,666,803	\$33,554,340	5.96%



2024-25 PROPOSED EXPENDITURE – INSTRUCTION

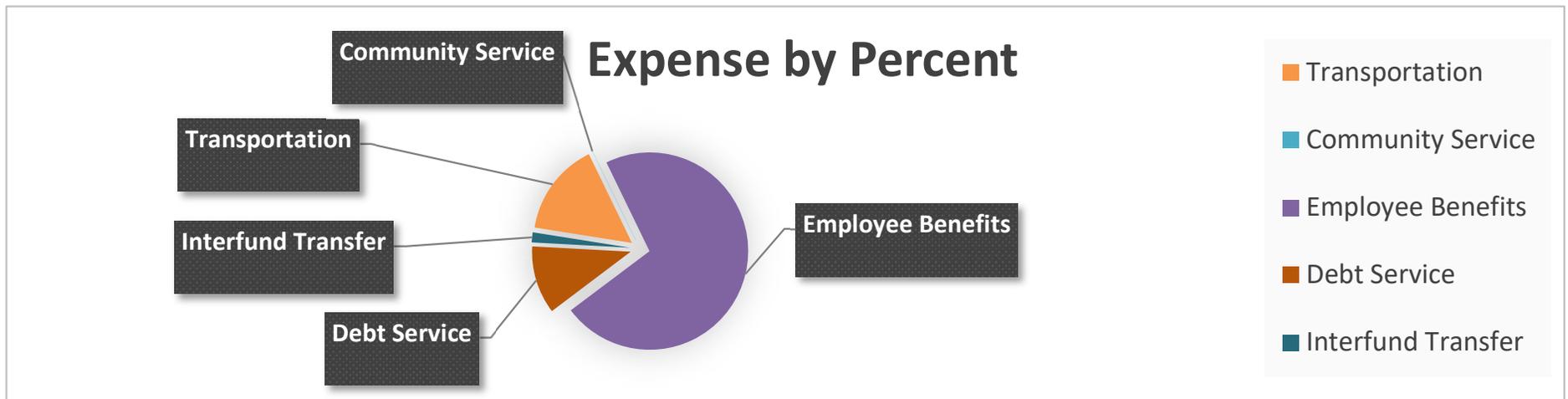
Instruction Expenses	Functions	2023-24	2024-25	% Change
Administration and Improvement (Admin, Clerical)	2010, 2020, 2070	\$8,131,158	\$8,915,532	9.65%
Teaching (Teachers, TAs, Subs, Special Ed., BOCES)	2110, 2250, 2280, 2330	\$171,614,477	\$189,849,967	10.62%
Instructional Media (Media, AV, Library)	2610, 2630	\$6,621,464	\$5,731,644	-13.44%
Pupil Services (Attendance Aides, Guidance, Nurses, Psychologists, Social Workers, Athletics)	2805, 2810, 2815, 2820, 2825, 2850, 2855	\$10,689,089	\$10,301,796	-3.62%
TOTAL INSTRUCTION		\$197,056,188	\$214,798,939	9.00%



2023-24 PROPOSED EXPENDITURES

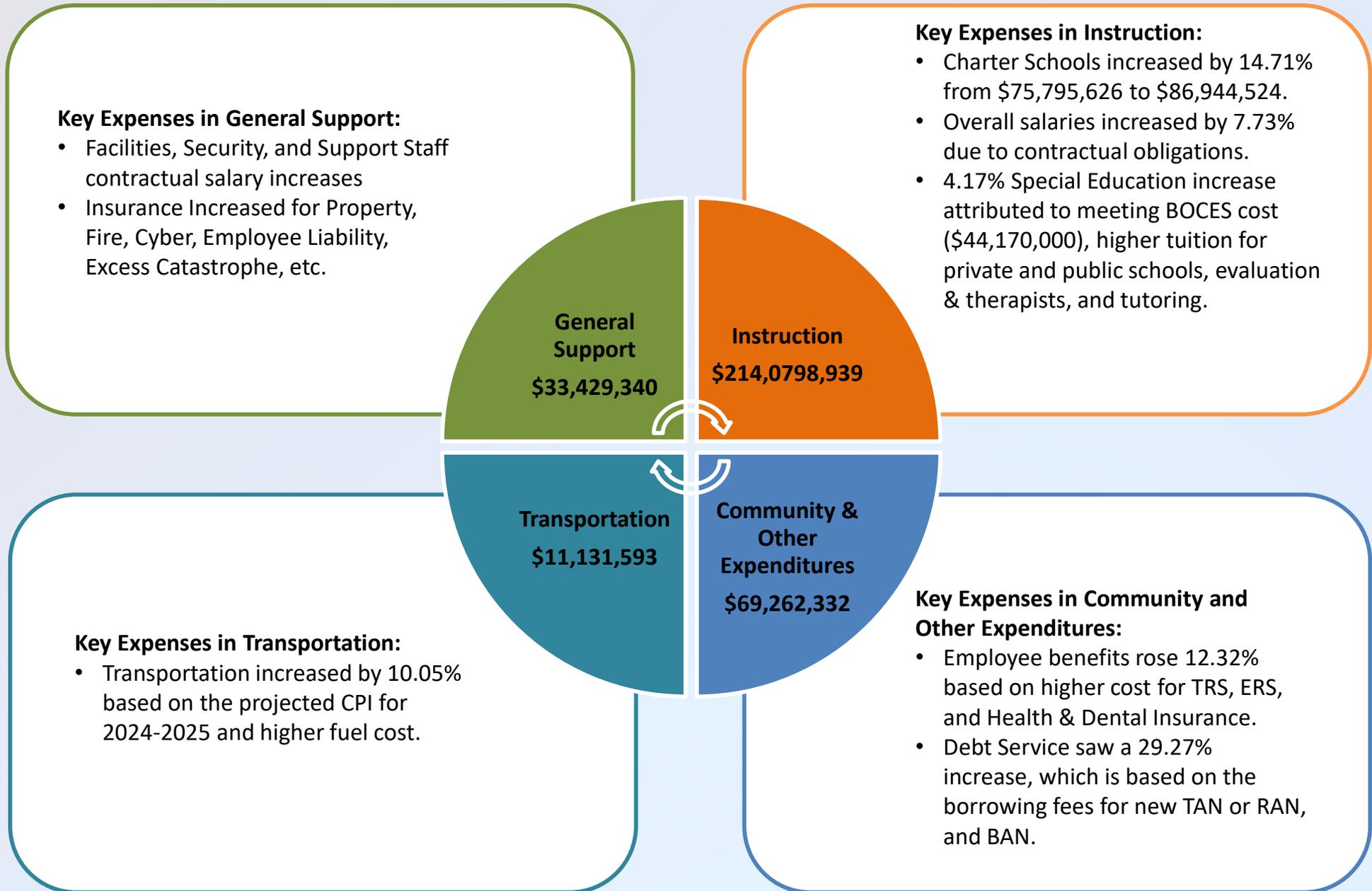
Transportation, Community & Undistributed Appropriations

Other Expenses	Functions	2023-24	2024-25	% Change
Transportation	5510, 5540	\$10,114,817	\$11,131,593	10.05%
Community Service	7140	\$7,200	\$15,000	108.33%
Employee Benefits (Health benefits, ERS, TRS)	9010, 9020, 9030, 9040, 9045, 9050, 9055, 9060, 9065, 9070	\$51,140,890	\$57,442,751	12.32%
Debt Service	9711, 9731, 9760	\$8,138,968	\$10,529,581	29.37%
Interfund Transfer	9901, 9950	\$1,275,000	\$1,150,000	-9.80%
Total Transportation, Community & Undistributed Appropriations		\$70,676,876	\$80,268,925	13.57%

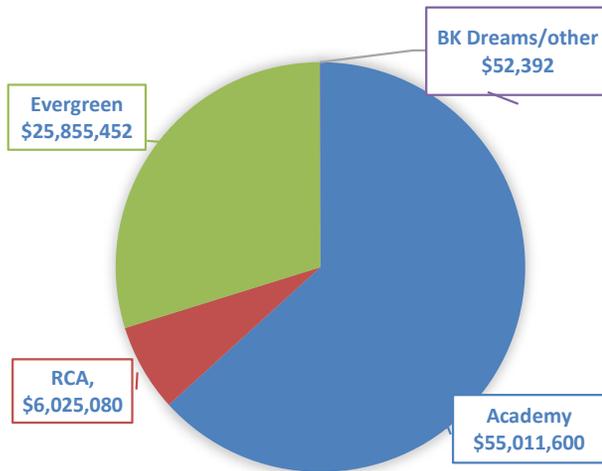


2024-25 KEY PROPOSED EXPENDITURES

What does the proposed appropriation increase represent?



Charter School: 3-Year Comparison

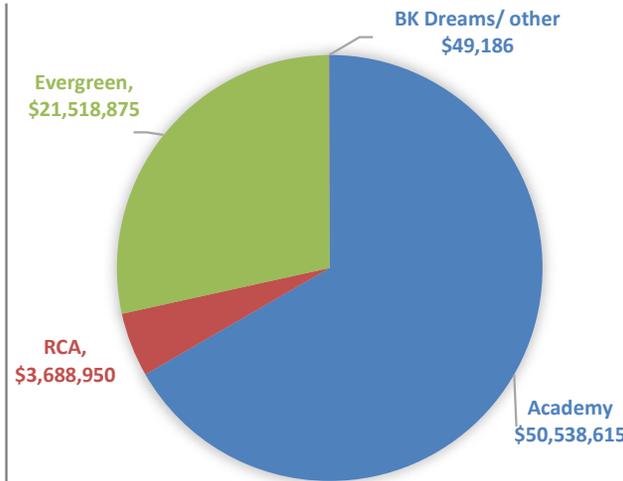


\$86,944,524

Enrollment 3319

2024-25 Projected

(+14.71% from previous year)

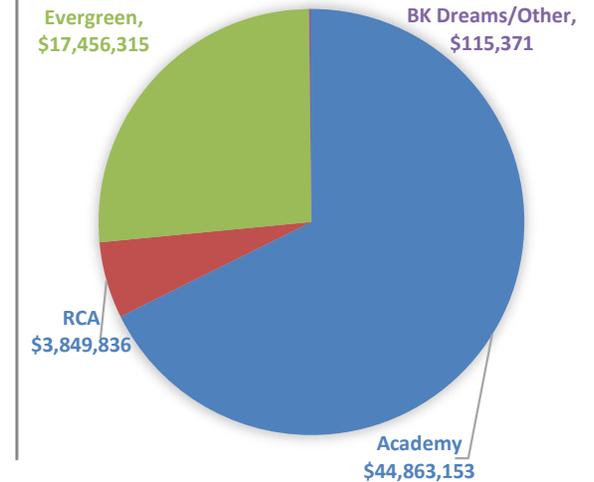


\$75,795,626

Enrollment 3082

2023-24 Budgeted

(+13.00% from previous year)



\$66,284,675

Enrollment 2939

2022-2023 Actual

CHARTER SCHOOL ANALYSIS

Charter School	Student Count 2024/2025 Projected Budget	Student Count 2023/2024 Budget	Student Count 2022/2023	Student Count 2021/2022
Academy Charter	2100	2055	1,988	1,836
Expense:	55,011,600	50,538,615	44,863,153	38,784,858
Roosevelt Children's Academy	230	150	171	203
Expense:	6,025,080	3,688,950	3,849,836	4,290,780
Evergreen Charter	987	875	774	692
Expense:	25,855,452	21,518,875	17,456,315	14,632,339
Brooklyn Dreams/Other	2	2	5	2
Expense:	52,392	49,186	115,371	42,240
Total Enrollment	3319	3082	2939	2733
Total Expense	\$86,944,524	\$75,795,626	\$66,284,675	\$57,750,217

2024-25 PROJECTED REVENUE BUDGET

Revenue Account	2024 – 2025 Projected Budget	2023 - 2024 Budget	Dollar Change	Percent Change
Property Tax Levy	75,934,370	75,934,370	0	0.00%
PILOT (Payments in Lieu of Taxes)	5,000,000	4,200,000	800,000	19.05%
State Aid	235,065,775	212,453,438	22,612,337	10.64%
Assigned Fund Balance	5,812,059	5,812,059	0	0.00%
Other Revenues	2,750,000	1,000,000	1,750,000	175.00%
Restricted Reserves	4,060,000	0.00	4,060,000	100%
Total Revenue	\$328,622,204	\$299,399,867	\$29,222,337	9.76%

2024-25 State Aid Analysis

2024-25 ESTIMATED AIDS:	2024-25 State Aid Projections based on the Legislative Budget as of 04/16/24	2023-24 State Aid Projections based on the Legislative Budget as of 05/01/23	Dollar Change
FOUNDATION AID	\$189,221,602	\$170,813,565	\$18,408,037
FULL DAY K CONVERSION	\$0	\$0	\$0
UNIVERSAL PRE-KINDERGARTEN	\$7,490,600	\$7,490,600	\$0
BOCES	\$4,816,400	\$4,507,767	\$308,633
SPECIAL SERVICES	\$0	\$0	\$0
HIGH COST EXCESS COST	\$10,222,447	\$8,852,023	\$1,370,424
PRIVATE EXCESS COST	\$2,192,697	\$1,577,925	\$614,772
HARDWARE & TECHNOLOGY	\$207,777	\$204,996	\$2,781
SOFTWARE, LIBRARY, TEXTBOOK	\$761,159	\$749,174	\$11,985
TRANSPORTATION INCL SUMMER	\$9,515,326	\$8,545,427	\$969,899
BUILDING + BLDG REORG INCENT	\$2,808,937	\$1,696,797	\$1,112,140
OPERATING REORG INCENTIVE	\$0	\$0	\$0
CHARTER SCHOOL TRANSITIONAL	\$10,973,339	\$11,817,975	-\$844,636
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
TOTAL	\$243,418,136	\$221,464,101	\$21,954,035
UPK REDUCTION	\$7,490,600	\$7,490,600	
EST. EXPENSE-DRIVEN AID REDUCTION	\$861,761	\$1,520,063	
TOTAL PROJECTED REVENUE	\$235,065,775	\$212,453,438	



Tax Cap Analysis

Tax Year	Property Tax Levy	Tax Levy Increase	Tax Cap	Taxpayer Savings
2024-25	\$75,934,370 (Proposed)	0%	6.26%	\$4,756,220
2023-24	\$75,934,370	0%	3.46%	\$2,625,811
2022-23	\$75,934,370	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	.33%	2.20%	\$1,415,056
TOTAL TAXPAYER SAVINGS FOR SEVEN YEARS				\$18,483,623

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 the formula.
- School districts must use the formula to calculate the tax levy limit and tax cap.



What happens if the budget is defeated?

BUDGET REVOTE

District can go out for a budget revote on June 18, 2024. If the revote is defeated on June 18, 2024, 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 2024-25
 - Tax Levy remains the same as this budget, **0% increase**
- Reduction in overall budget
- No equipment purchases
- Possible program cuts and staff reduction



WHEN AND WHERE TO VOTE



BUDGET VOTE & BOARD ELECTION

Tuesday, May 21, 2024
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. 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 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

QUESTIONS



Please email Assistant
Superintendent for Business &
Operations, Jamal J. Scott,
jjscott@hempsteadschools.org and
Assistant Business Administrator,
Vandana Manucha,
vmanucha@hempsteadschools.org