



2023-2024

BUDGET PRESENTATION

March 27, 2023

Superintendent of Schools
Regina Armstrong

Assistant Superintendent for Business & Operations
Jamal J. Scott

Meeting Agenda



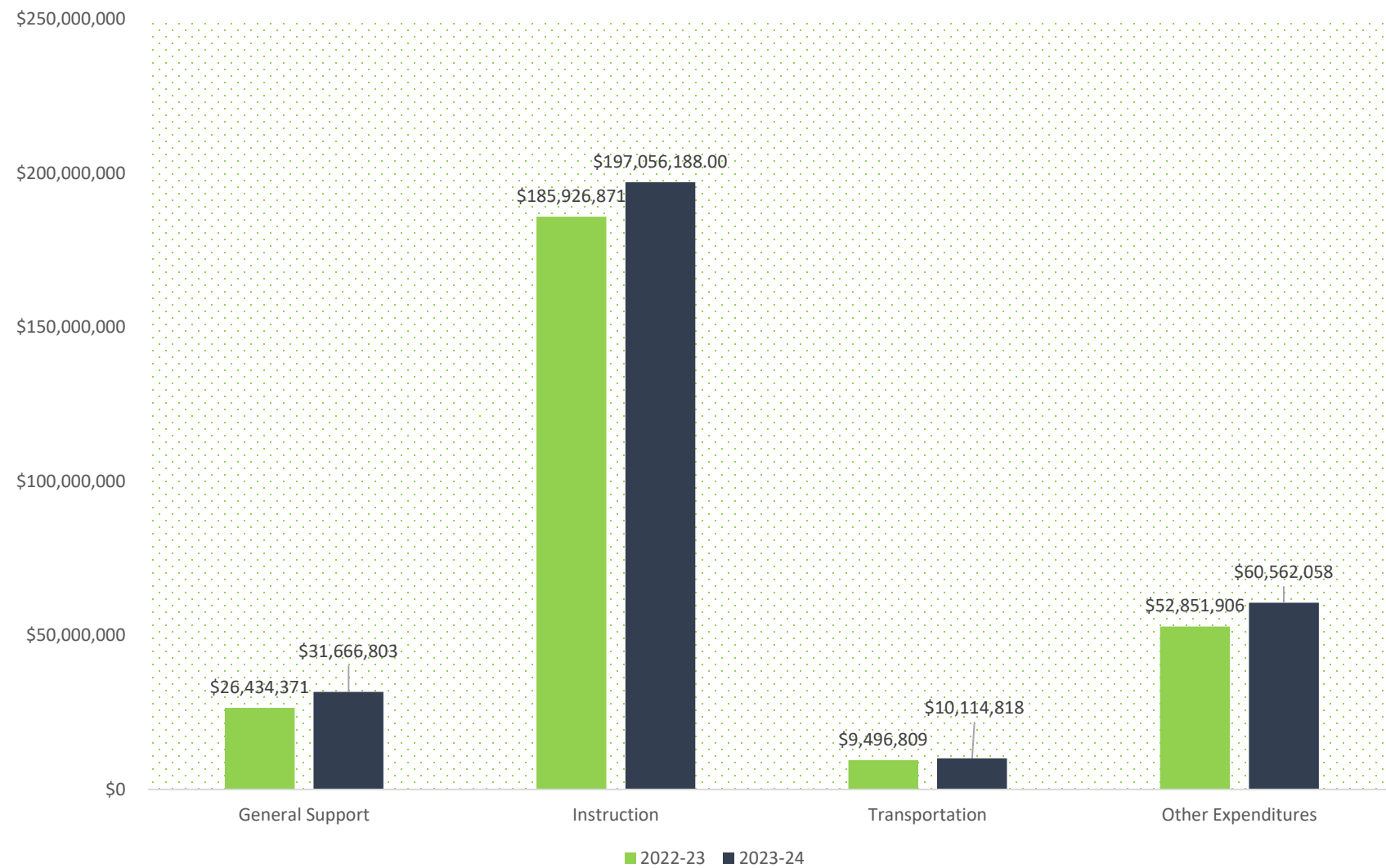
We endeavor to provide the best educational programs to our students in the most fiscally responsible manner. We will demonstrate the need of increase state aid to ensure the students of HPS receive a safe and high-quality education to enable them to compete in this global society upon high school graduation.

- 2023-24 Projected Expenditures
- Charter Schools
- 2023-24 Projected Revenue
- Tax Cap Analysis
- ARP ESSER Federal Funds

2023-24 PROJECTED EXPENDITURES

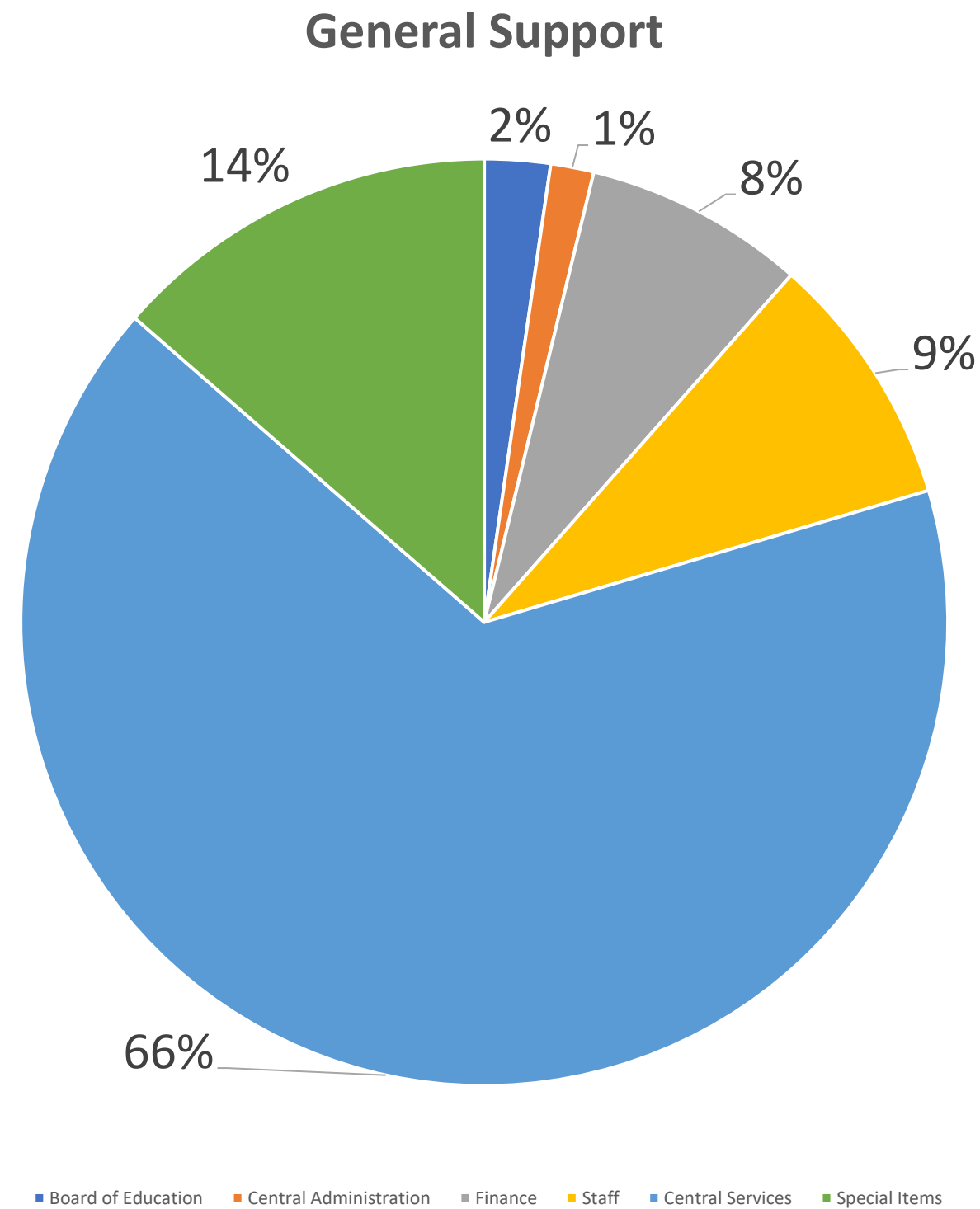
\$299,399,867

Y-O-Y Comparison



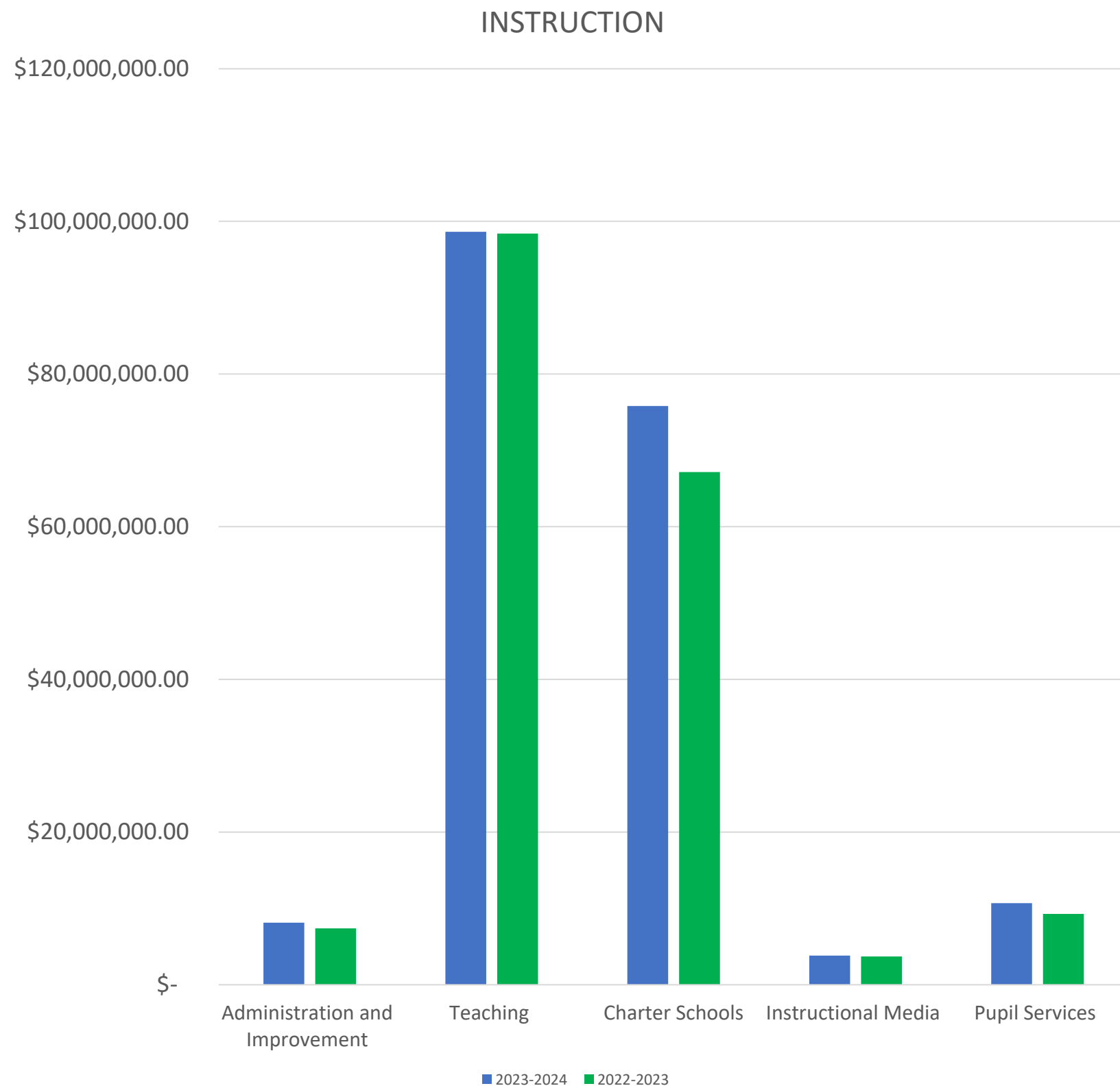
	2022-23	2023-24
General Support	\$26,434,371	\$31,666,803
Instruction	\$185,926,871	\$197,056,188
Transportation	\$9,496,809	\$10,114,818
Other Expenditures	\$52,851,906	\$60,562,058
TOTAL EXPENDITURES	\$274,709,957	\$299,399,867

2023-24 PROJECTED EXPENDITURE – GENERAL SUPPORT



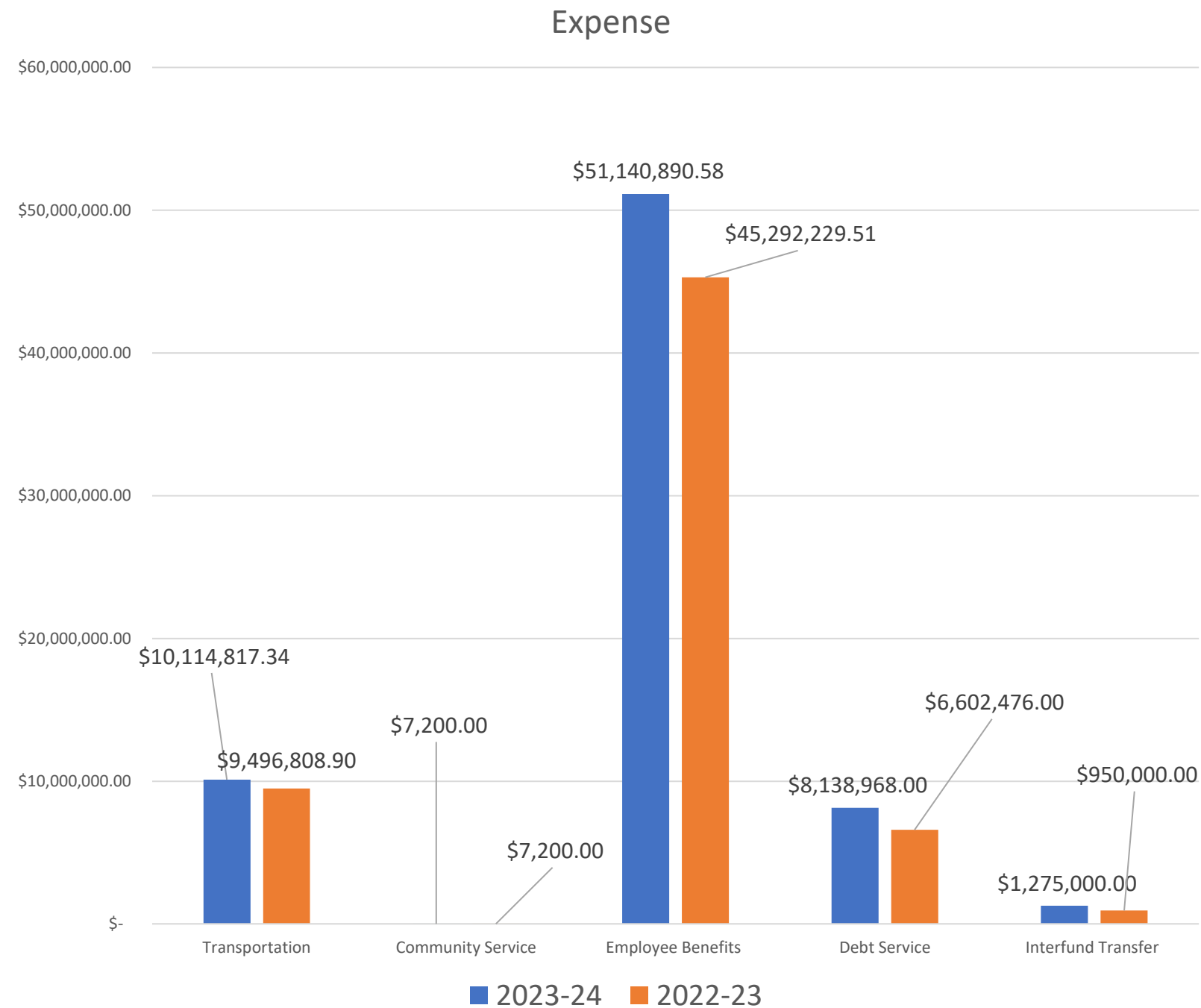
	2022-23	2023-24	% Change
Board of Education	\$536,914	\$726,750	35.36%
Central Administration	\$444,868	\$477,000	7.22%
Finance (Business Office, Auditing)	\$2,239,419	\$2,444,430	9.15%
Staff (HR, Legal, PR)	\$2,747,907	\$2,815,124	2.45%
Central Services (Facilities, Security, Rentals)	\$17,363,934	\$20,897,467	20.35%
Special Items (Insurance, Judgements)	\$3,101,329	\$4,306,333	38.84%
TOTAL GENERAL SUPPORT	\$26,434,371	\$31,666,803	19.79%

2023-24 PROJECTED EXPENDITURE – INSTRUCTION



	2022-23	2023-24	% Change
Administration and Improvement (Admin, Clerical)	\$7,375,066	\$8,131,158	10.25%
Teaching (Teachers, TAs, Subs, Special Ed., BOCES)	\$98,402,065	\$98,618,851	0.22%
Charter Schools	\$67,167,200	\$75,795,626	12.85%
Instructional Media (Media, AV, Library)	\$3,704,200	\$3,821,464	3.17%
Pupil Services (Attendance Aides, Guidance, Nurses, Psychologists, Social Workers, Athletics)	\$9,278,340	\$10,689,089	15.20%
TOTAL INSTRUCTION	\$185,925,871	\$197,056,188	5.99%

2023-24 PROJECTED EXPENDITURE TRANSPORTATION & OTHER EXPENSES



	2022-23	2023-24	% Change
Transportation	\$9,496,809	\$10,114,817	6.51%
Community Service	\$7,200	\$7,200	0%
Employee Benefits	\$45,292,229	\$51,140,891	12.91%
Debt Service	\$6,602,476	\$8,138,968	23.27%
Interfund Transfer	\$950,000	\$1,275,000	34.21%
TOTAL TRANSPORTATION & OTHER EXPENDITURES	\$62,348,714	\$70,676,876	13.36%

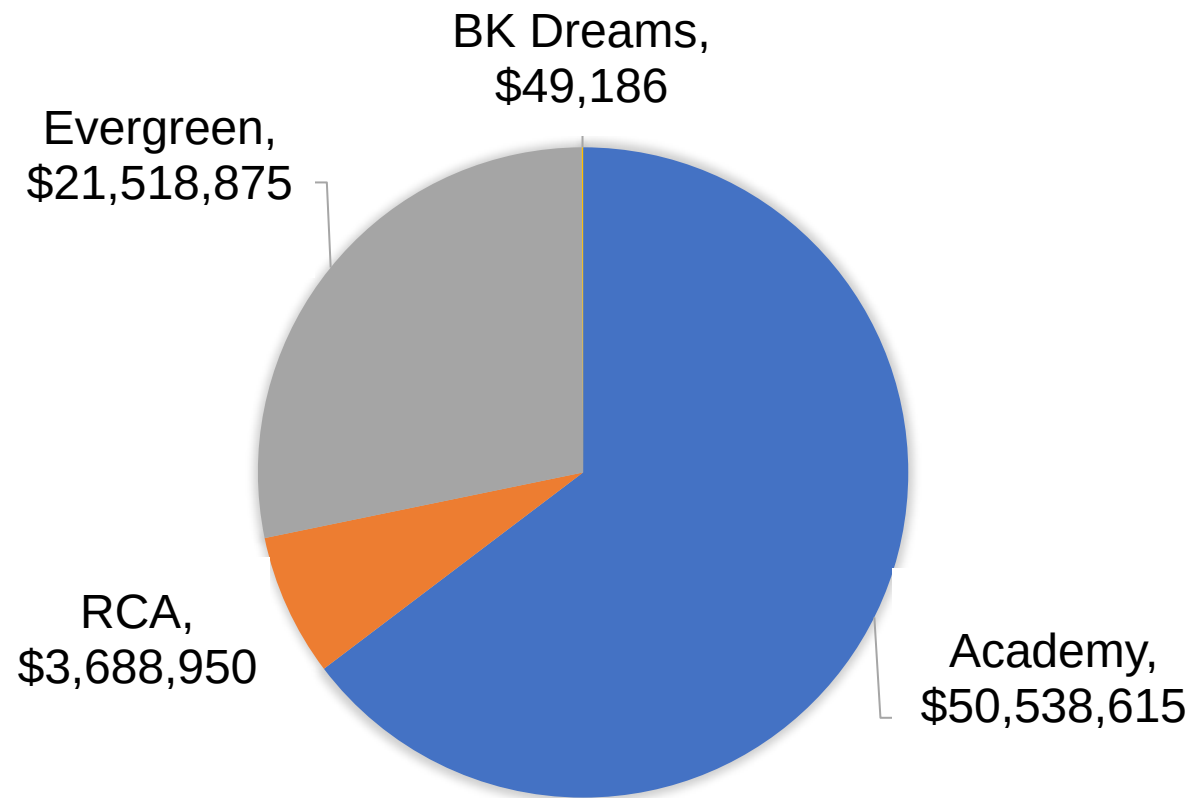


Key Projected Expenses

	2022-23	2023-24	\$ CHANGE	% CHANGE
SALARY*	\$82,813,964	\$84,342,845	\$1,528,881	1.85%
CHARTER SCHOOL	\$67,167,200	\$75,795,626	\$8,628,426	12.85%
SPECIAL EDUCATION SERVICES*	\$39,424,291	\$42,403,148	\$2,978,857	7.60%
BENEFITS (Health Ins., TRS, ERS, Debt Srv.)	\$51,894,706	\$59,278,859	\$7,384,153	14.23%

- ❖ Salary increase attributed to bargaining agreement of Teacher Assistants, Teachers, Administrator contracts, settlement payouts, and contractual obligations.
- ❖ Special Education increase attributed to meeting BOCES cost, higher tuition for private and public schools, evaluation & therapists, and tutoring.

Charter School: 3-Year Comparison

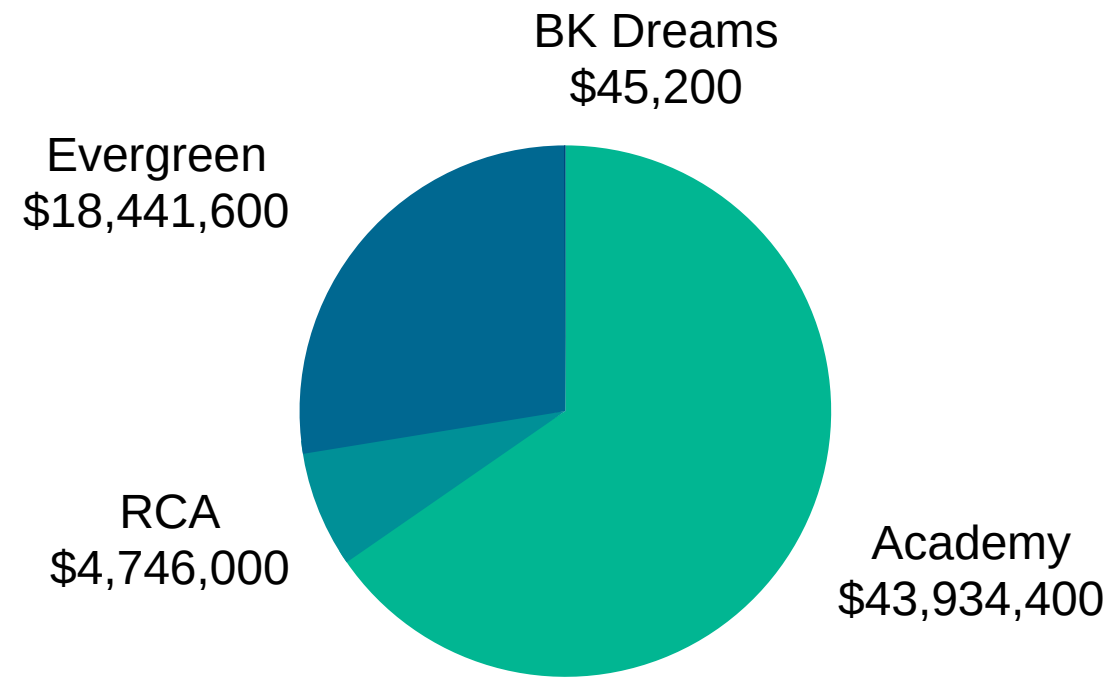


\$75,795,626

3082 Enrollment

2023-2024 Projected

(+12.85% from previous year)

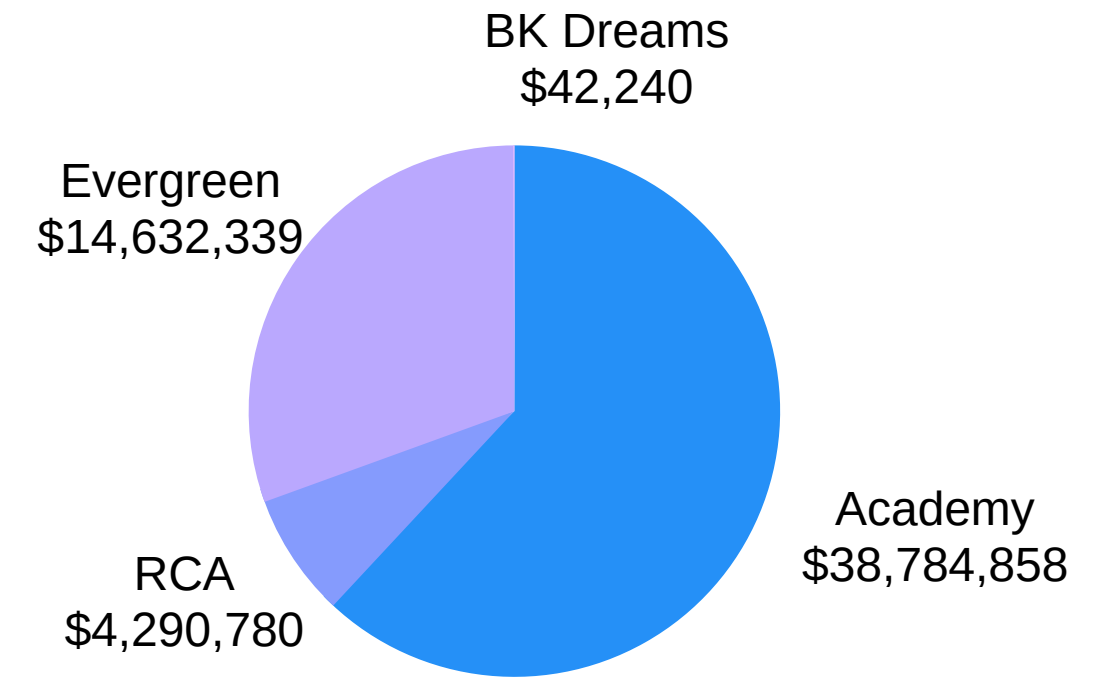


\$67,167,200

2972 Enrollment

2022-2023 Budgeted

(+16.31% from previous year)



\$57,750,217

2734 Enrollment

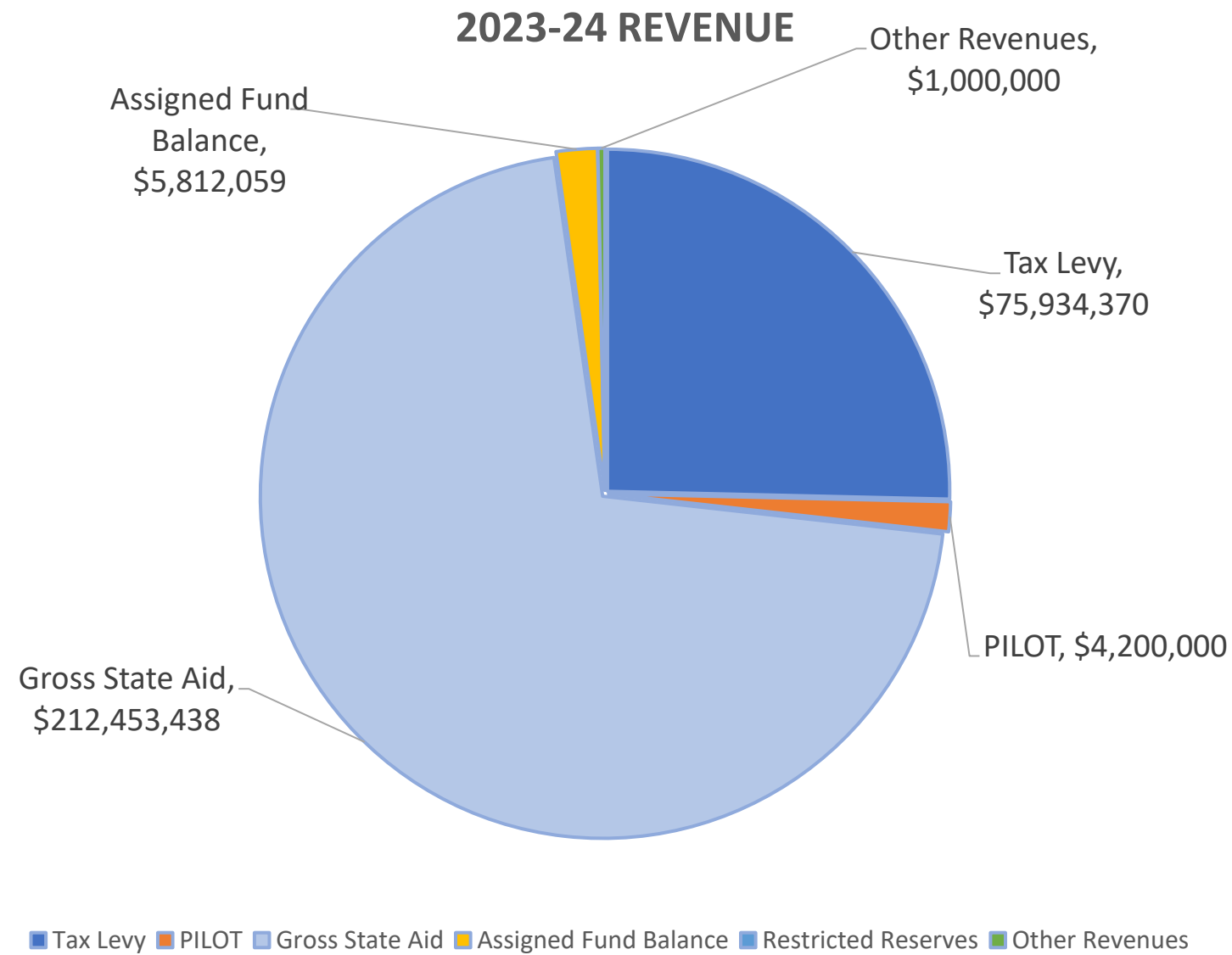
2021-2022 Actual

2023-24 Projected Revenues

- State Aid \$212,453,438
- Tax Levy \$75,934,370 (0% Increase)
- PILOTS \$4,200,000
- Miscellaneous Revenue \$1,000,000
- Use of Fund Balance \$5,812,059
- **Total \$299,399,867**



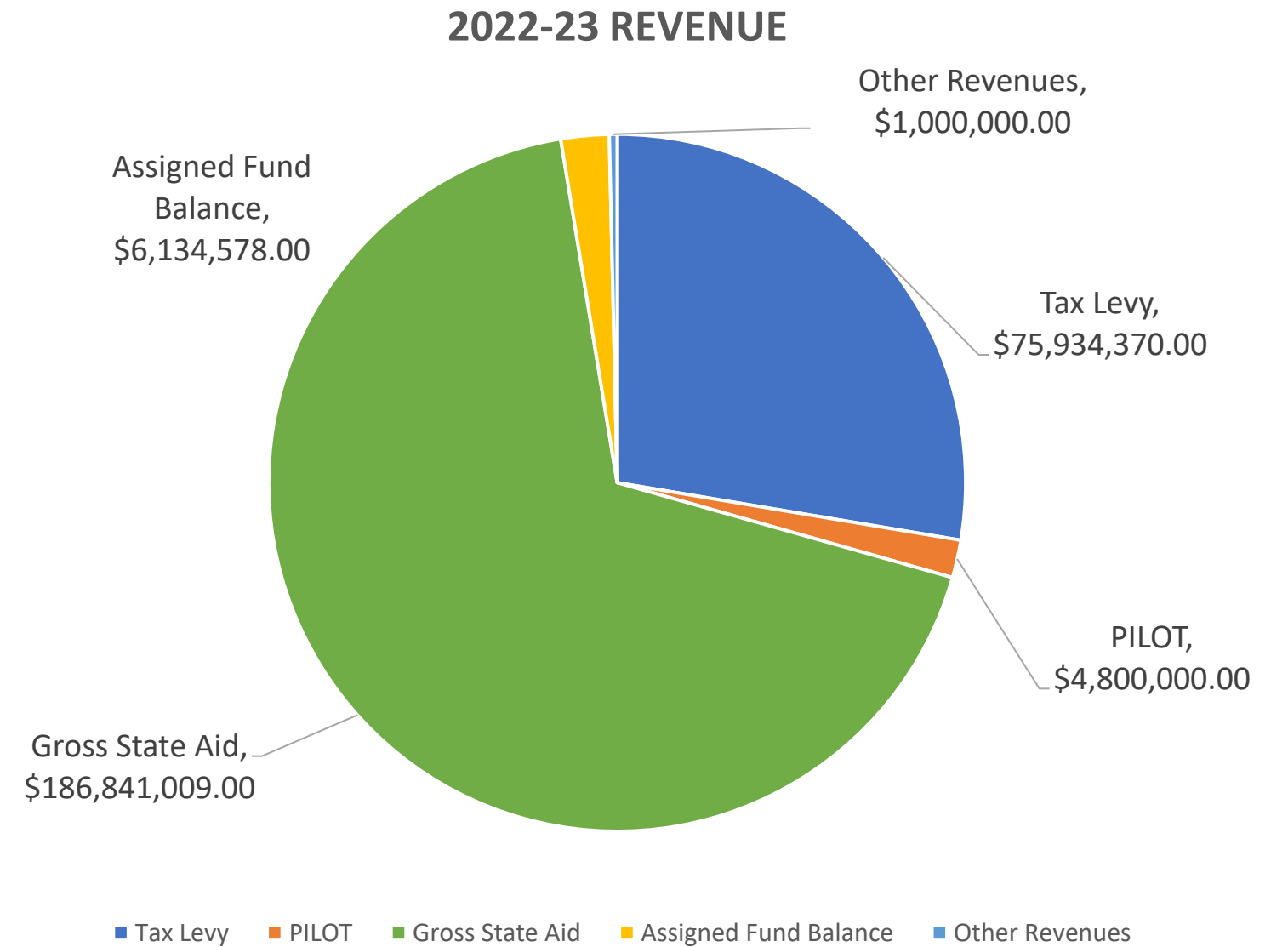
2023-24 Projected Revenue Budget Comparison



\$299,399,867

2023-24 Revenue - Projected

(+8.62% from 2022-23)



\$274,709,957

2022-23 Revenue - Budgeted

2023-24 Executive Budget Proposal

2022-23 ESTIMATED AIDS:	2022-23 Legislative Budget School Aid Estimate as of 04/07/22	2023-24 State Aid Projections based on the Executive Budget as of 02/01/23	Dollar Change
FOUNDATION AID	\$141,359,560	\$170,813,565	\$29,454,005
FULL DAY K CONVERSION	\$0	\$0	\$0
UNIVERSAL PRE-KINDERGARTEN	\$5,955,615	\$7,490,600	\$1,534,985
BOCES	\$4,243,201	\$4,507,767	\$264,566
SPECIAL SERVICES	\$0	\$0	\$0
HIGH COST EXCESS COST	\$10,117,954	\$8,880,075	-\$1,237,879
PRIVATE EXCESS COST	\$2,082,487	\$1,589,393	-\$493,094
HARDWARE & TECHNOLOGY	\$207,750	\$214,165	\$6,415
SOFTWARE, LIBRARY, TEXTBOOK	\$771,190	\$780,422	\$9,232
TRANSPORTATION INCL SUMMER	\$8,178,500	\$8,545,427	\$366,927
BUILDING + BLDG REORG INCENT	\$3,408,081	\$1,696,797	-\$1,711,284
OPERATING REORG INCENTIVE	\$0	\$0	\$0
CHARTER SCHOOL TRANSITIONAL	\$12,764,928	\$11,817,975	-\$946,953
ACADEMIC ENHANCEMENT	\$2,520,255	\$2,520,255	\$0
HIGH TAX AID	\$2,687,597	\$2,687,597	\$0
SUPPLEMENTAL PUB EXCESS COST			\$0
TOTAL	\$194,297,118	\$221,544,038	\$27,246,920
UPK REDUCTION	\$5,955,615	\$7,490,600	
EST. EXPENSE-DRIVEN AID REDUCTION	\$1,500,494	\$1,600,000	
TOTAL PROJECTED REVENUE	\$186,841,009	\$212,453,438	



2023-24 Tax Cap Analysis – Past Seven Years

Tax Year	Property Tax Levy	Tax Levy Increase	Tax Cap	Taxpayer Savings
2023-24	\$75,934,370 (Proposed)	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	0%	2.20%	\$1,664,112
TOTAL TAXPAYER SAVINGS FOR PAST SEVEN YEARS				\$13,976,459

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.

FEDERAL FUNDS

FEDERAL FUNDS	Budget	Expense 2021-2022	Projected Expense 2022-2023	Projected Expense 2023-2024	Projected Expense 2024-2025 (July-Sept 2024)
ESSER 2	8,411,084	4,115,933	3,617,137	678,014	0.00
GEER 2	179,914	108,025	71,889	0.00	0.00
ARP ESSER 3	16,708,325	5,025,165	5,722,816	5,722,816	237,528
ARP SLR Learning Loss (5%)	7,142,454	1,321,831	2,910,311	2,910,312	0.00
ARP –Afterschool (1%)	1,428,545	108,182	660,182	660,181	0.00
ARP- Summer School (1%)	1,428,597	1,280	534,932	534,932	357,453
TOTAL	35,298,919	10,680,416	13,517,267	10,506,255	594,981

A photograph of a modern school building with a sign that reads "RHODES ACADEMY". The image is overlaid with a blue gradient. The text "USE OF FEDERAL FUNDS" is written in large, white, bold, sans-serif capital letters across the center of the image.

USE OF FEDERAL FUNDS

- Instructional and support staff
- Updating District Facilities
- Professional Development
- Learning Loss Programs
- Districtwide STEM
- Afterschool Late Bussing
- Security
- Summer Enrichment Programs
- Instructional Technology and Supplies
- SEL
- Mentoring

QUESTIONS



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