
2024-2025
BUDGET DEVELOPMENT WORKSHOP # 4

Theodore Fulton, Ed.D., Superintendent
Marcy Tannenbaum, Assistant Superintendent For Business
Andrea Pekar, Assistant Superintendent for Personnel
**Anthony Lubrano, Ed.D., Assistant Superintendent for Curriculum &
Instruction**
Vito Belcastro, District Auditor
Hicksville Public Schools
April 3, 2024



AGENDA

Welcome to 2024-2025 Budget Development

**Update on 2023-2024 Transportation Aid
Review of 2024 – 2025
Proposed Budget**



REVIEW OF 2023-2024 TRANSPORTATION AID

- In May of 2023, the District was notified that its transportation expenses for the 2022-2023 school year were not approved by the State, and that we would be ineligible for approx. \$1.8 million in transportation aid in the 2023-2024 school year
- The District appealed to the State for forgiveness, which was approved.
 - At year's end, the District will record the expected aid as a receivable. The question is when the funds will be received



REVIEW OF 2023-2024 TRANSPORTATION AID

- The aid is revenue for 2023-2024
- Transportation aid for the 2024-2025 budget will be fully funded
 - If the restored aid were received immediately, its impact would be on 2023-2024 revenue/fund balance/reserves. It would have no effect on the 2024-2025 budget



REVENUE



THE STATE BUDGET, DUE APRIL 1, IS NOT ON TIME

Legislators passed a short-term budget extender to fund state government through Thursday, April 4

Until a final budget is passed, final State Aid projections remain unknown. The District's State Aid revenue budget reflects the Executive (Governor's) proposal



REVIEW OF 2024-2025 STATE AID GOVERNOR'S PROPOSAL

<u>ANALYSIS OF STATE AID</u>	<u>2023-2024</u>		<u>2024-2025</u>		
	<u>FINAL PER BUDGET</u>	<u>HEARING</u>	<u>GOVERNOR'S RUN</u>	<u>\$ VARIANCE</u>	<u>% DIFFERENCE</u>
FOUNDATION AID	\$	30,911,771	\$	32,368,208	\$ 1,456,437 4.71%
BOCES		2,208,912		2,300,752	91,840 4.16%
HIGH COST EXCESS COST		589,351		845,881	256,530 43.53%
PRIVATE EXCESS COST		715,085		845,504	130,419 18.24%
HARDWARE & TECHNOLOGY		42,178		35,124	(7,054) -16.72%
SOFTWARE, LIBRARY, TEXTBOOK		470,381		473,862	3,481 0.74%
TRANSPORTATION		1,634,771		2,057,638	422,867 25.87%
BUILDING AID		1,314,049		1,112,520	(201,529) -15.34%
HIGH TAX		938,243		938,243	- 0.00%
TOTAL STATE AID	\$	38,824,741	\$	40,977,732	\$ 2,152,991 5.55%



REVIEW OF 2024/2025 REVENUE SUMMARY

BUDGET ITEM	PROPOSED		\$ Variance	% Change	% of Budget
	REVENUE BUDGET 2023-2024	REVENUE BUDGET 2024-2025			
Property Taxes/STAR	\$ 112,824,647	\$ 115,533,074	\$ 2,708,427	2.40%	67.24%
Non Tax Revenue:					
PILOTS	7,122,883	7,545,385	422,502	5.93%	4.39%
Charges for Services	884,500	900,000	15,500	1.75%	0.52%
Use of \$ and Property	1,010,391	1,500,000	489,609	48.46%	0.87%
Sale of Prop/Comp for Loss	105,000	105,000	-	0.00%	0.06%
Miscellaneous	384,600	500,000	115,400	30.01%	0.29%
State Aid	38,824,741	40,977,732	2,152,991	5.55%	23.85%
Federal Aid	<u>150,000</u>	<u>250,000</u>	<u>100,000</u>	66.67%	0.15%
Subtotal - Local Sources	48,482,115	51,778,117	3,296,002	6.80%	30.14%
Appropriated Fund Balance*	1,700,000	1,700,000	-	0.00%	0.99%
Appropriated Reserves*	2,800,000	2,800,000	-	0.00%	1.63%
Maximum Budget	\$ 165,806,762	\$ 171,811,191	\$ 6,004,429	3.62%	100.00%

**Borrowed and expended from reserves, with the intention of putting back into the reserves so that it can be used again in the next year*



REVIEW - BALANCING THE BUDGET

- BEGINNING BUDGET DEFICIT* \$ 6.3 MILLION
 - RE-EVLUATE REVENUE
 - REDUCE / DEFER
 - PH. II JOHN DEERE RENTALS
 - INTERFUND TRANSFER TO CAPITAL
 - PROPOSED MAINTENANCE PROJECTS
 - DESKTOP REPLACEMENTS
 - DISTRICT VEHICLE
 - REDUCED SUPPLY BUDGETS 5%
 - REDUCED OTHER CONTRACTUAL EXPENSES 5%
 - REDUCED CLASSROOM SOFTWARE BASED ON USAGE
 - REDUCED FIELD TRIPS 5%

**Includes the roll over of un-budgeted items after the 2023-2024 budget was passed*



REVIEW - UTILIZATION OF ARRP GRANT FUNDING TO REDUCE THE 2024-2025 PROPOSED BUDGET

RESIDUAL FUNDS FOR LEARNING LOSS		\$657,733
HMH MATH PROGRAM THREE YEARS	MATH PROGRAM	\$357,838
FOUNTAS & PINNELL	READING PROGRAM	\$51,162
SPECIAL EDUCATION EQUIPMENT	IPADS, EYE GAZER	\$27,675
HOME & CAREERS EQUIPMENT	ADA DISHWASHER, WASHING MACHINE	
SPEECH & HEARING	DRYER	\$2,776
SCIENCE HIGH SCHOOL	HEARING EQUIPMENT	\$8,089
TECHNOLOGY	SPECTROSCOPE	\$3,000
SCIENCE MIDDLE SCHOOL	TECHNOLOGY EQUIPMENT	\$10,225
TECHNOLOGY MIDDLE SCHOOL	MICROSCOPE VIEWERS	\$3,115
FINE ARTS	TABLE SAW STOP	\$1,900
CO-CURRICULAR EQUIPMENT	ART TABLES	\$8,400
ATHLETICS	MARCHING BAND PODIUM	\$3,400
	YAMAHA VIBRAPHONE	\$5,700
	HS WRESTLING ROOM MATS	\$9,000
	FITNESS ROOM EQUIPMENT	\$46,000
CURRICULUM	HI SCOPE PRESS FOR PRE-K CBO'S	\$24,875
	PEARSON CLINICAL	\$2,594
HIGH SCHOOL	CHAIRS FOR TESTING	\$60,000
	REPLACEMENT CHAIRS	\$30,000
	FUNDS REMAINING	\$1,984



REVIEW – BALANCING THE BUDGET

• STAFFING

- NOT REPLACING ASSISTANT DIRECTOR OF SPECIAL EDUCATION/PPS WHO IS IN THE PROCESS OF RESIGNING
- 17 TEACHER RETIREMENTS PROVIDE AN OPPORTUNITY TO RE-ALLOCATE STAFF
 - MULTIPLE STAFFING MEETINGS FROM JANUARY – MARCH WERE HELD WITH PRINCIPALS, SUPERVISORS AND DIRECTORS TO ENSURE EFFICIENCIES IN CLASS SIZE AND SECTIONS
 - A SUCCESSFUL RFP FOR PRE-K ALLOWS COMMUNITY-BASED ORGANIZATIONS TO RUN A DISTRICT-SUPERVISED PRE-K PROGRAM
 - CAROUSEL DAY SCHOOL (53 STUDENTS)
 - HEART & MIND STEM ACADEMY (108 STUDENTS)
 - SCOPE (USING IN-DISTRICT CLASSROOMS – UP TO 90 STUDENTS)
 - SCOPE CURRENTLY RUNS THE DISTRICT’S BEFORE AND AFTER SCHOOL PROGRAMS



REVIEW - BALANCING THE BUDGET

• STAFFING

- PRE-K TEACHERS WILL FILL POSITIONS VACATED BY RETIREES
- 18 FULL TIME TEACHER ASSISTANT POSITIONS IN THE PRE-K PROGRAM RE-ALLOCATED
- 2 CLERICAL RETIREES NOT REPLACED
- 2 OPEN FACILITY POSITIONS WILL REMAIN UNFILLED
- RETIREE POSITIONS NOT FILLED WILL ALLOW FOR A REALLOCATION OF RESOURCES
 - PT SPANISH BECOMES FT AT THE HS
 - DISTRICT-WIDE BEHAVIORIST
 - BILINGUAL GRADE 4 OCR
 - BILINGUAL GRADE 3 EAST
 - KINDERGARTEN ICT
 - ENL SUPPORT THROUGH LLI READING SPECIALIST



REVIEW - TEACHING ASSISTANT & AIDE STAFFING CHANGES

2023-2024 TAs and AIDES	2024-2025 TAs and AIDES
FT TAs 143 Instructional Support for Students	84
PT TAs 48	10
PT AIDES 4 Non-Instructional support for students	145 Based on unit requested audit of job responsibilities, elimination of district provided Pre K, restructuring of Special Classes in K-6 and ICT in Middle School



REVIEW - BALANCING THE BUDGET

- BUDGET DEFICIT AFTER ADJUSTMENTS \$ 2.75 MILLION
- **POTENTIAL ADDITIONAL FUNDING SOURCES**

3% Increase in Foundation Aid in the Legislative Budget **\$ 971,046**

*Restoration of the CPI Formula for Foundation Aid, which
is presently calculated using a 10-Year Average* **440,506**

Subtotal - Potential Additional Foundation Aid **\$ 1,411,552**



2024/2025 REVENUE SUMMARY

	Adopted Revenue Budget	Adopted Revenue Budget	Proposed Revenue Budget	\$	%
	2022-2023	2023-2024	2024-2025	CHANGE	CHANGE
Tax Levy	\$110,083,600	\$112,824,647	\$115,533,074	\$2,708,427	2.40%
PILOTS	\$6,673,544	\$7,122,883	\$7,545,385	\$422,502	5.93%
Charges for Services	\$955,500	\$884,500	\$900,000	\$15,500	1.75%
Use of \$ and Property	\$963,690	\$1,010,391	\$1,500,000	\$489,609	48.46%
Sale of Prop/Comp for Loss	\$105,000	\$105,000	\$105,000	\$0	0.00%
Miscellaneous	\$350,000	\$384,600	\$500,000	\$115,400	30.01%
State Aid	\$29,428,887	\$38,824,741	\$40,977,732	\$2,152,991	5.55%
Federal Aid	\$100,000	\$150,000	\$250,000	\$100,000	66.67%
Subtotal - Local Sources	\$38,576,621	\$48,482,115	\$51,778,117	\$3,296,002	6.80%
Interfund Transfer*			\$ 1,411,552		
Appropriated Fund Balance	\$1,787,528	\$1,700,000	\$1,700,000	\$0	0.00%
Appropriated Reserves	\$2,800,000	\$2,800,000	\$2,800,000	\$0	0.00%
Maximum Budget	\$153,247,749	\$165,806,762	\$173,222,743	\$7,415,981	4.47%

*This amount will be reduced by any increase in State Aid in the final State budget.



Staffing Changes to Balance the Budget

Teaching positions not replaced (due to resignations, enrollment or retirement)	Teaching positions exceeded	Administrative positions not replaced (due to resignations, enrollment or retirement)	Administrative positions exceeded
12.6	6	1	3

THE BUDGET IS NOW BALANCED



REVIEW - POTENTIAL FUTURE REVENUE SOURCES & EFFICIENCIES

- Review registration process to align with practice of other districts
- Tuition billing for students in District-Run Special Education Programs
- Lease classroom space to BOCES for their Special Education Programs
- Continue to evaluate students to bring back from out of district and BOCES
- Reconfigure the model for home instruction
- Reconfigure elementary schedule rotation from a 5 day to a 6 day model
- Evaluate Middle School electives and local requirements
- Evaluate parameters for participation in BOCES CTE and LIHSA



2024-2025 PROPOSED ENHANCEMENTS & SERVICES



What is the difference between a recurring and non recurring expense And Why Is it Important ?

- **A recurring expense is a cost that occurs on a regular basis and is necessary for ongoing operations. Such expenses include payroll, including wages and benefits, utilities, contractual security, etc.**
- **A non-recurring expense is a one-time or infrequent purchase, such as vehicles, equipment, and capital projects.**
- **Recurring expenses cannot be sustained if funded through one-time sources of revenue or grants that will sunset**



FACILITIES - MAINTENANCE

Building	Project	Main
East	Repair and resand Gym floor	\$25,000
Fork Lane	Drywell replacement	\$25,000
OCR	Front Perimeter Fence around playground	\$26,000
District wide	Refinish all GYM/APR/Stage floors	\$35,000
	District wide painting	\$70,000
	District wide venetian blind replacement	\$15,000
	District wide venetian blind replacement - High School	\$10,000
	District wide playground replacement parts	\$15,000
	Hallway locker repair and repaint - HS and MS (25,000 each)	\$50,000
	Total Proposed Maintenance Draft # 4	\$271,000
	Adopted Maintenance Budget 2023-2024	\$422,451
	Budget to Budget	-\$151,451
		-35.85%



FACILITIES – INTERFUND TRANSFER TO CAPITAL

RENOVATION TO ONE BATHROOM AT THE HIGH SCHOOL	\$200,000
(REDUCED FROM 2 BATHROOMS)	



OTHER FACILITIES ITEMS

MANDATED LEAD IN THE WATER TESTING

\$77,500



NASSAU BOCES
CAREER AND TECHNICAL EDUCATION
SECONDARY PROGRAMS
HICKSVILLE UFSD

PROJECTED FOR 2024-2025

YEAR	ACTIVITY	NUMBER OF STUDENTS
2021/22	REGULAR ENROLLMENT BARRY TECH	83
	SKILLS ENROLLMENT	5
	REGULAR ENROLLMENT GC TECH	6
	TOTAL	94
2022/23	REGULAR ENROLLMENT BARRY TECH	86
	SKILLS ENROLLMENT	4
	REGULAR ENROLLMENT GC TECH	8
	TOTAL	98
2023/24	REGULAR ENROLLMENT BARRY TECH	90
	SKILLS ENROLLMENT	2
	REGULAR ENROLLMENT GC TECH	22
	TOTAL	114
AVERAGE THREE YEAR ENROLLMENT	AVERAGE	102
	SKILLS AVERAGE	4
	TOTAL AVERAGE	98
TOTAL NUMBER OF STUDENTS TO BE BILLED FOR THE 2024-25 SCHOOL YEAR		102



2024 – 2025 NASSAU BOCES CAREER & TECHNICAL TRAINING CONTINUED

Average Number for 2024-2025 =102	RATES	COST
Intensive Skills → Number = 5	\$26,439	132,195
Regular Skills → Number = 102-5 = 97	\$15,046	1,459,462
	2024-2025 PROJECTED	<u>\$1,591,657</u>



2024 – 2025 NASSAU BOCES CAREER & TECHNICAL TRAINING CONTINUED

2024-2025 PROJECTED CTE	
VOC ED GENERAL ED	\$1,459,462
VOC ED INTENSIVE SKILLS	\$132,195
2 SECTIONS CERTIFIED NURSE	\$294,600
1 SECTION POLICE SCIENCE	\$147,300
PROJECTED 2024-2025	\$2,033,557
BUDGET 2023-2024	\$1,781,940
BUDGET INCREASE 2024-2025	\$251,617



PROJECTION - WHAT WILL 2025-2026 LOOK LIKE WITH AN ENROLLMENT OF 156 IN 2024-2025?

YEAR	ACTIVITY	NUMBER OF STUDENTS
2022/23	REGULAR ENROLLMENT BARRY TECH	86
	SKILLS ENROLLMENT	4
	REGULAR ENROLLMENT GC TECH	8
	TOTAL	98
2023/24	REGULAR ENROLLMENT BARRY TECH	90
	SKILLS ENROLLMENT	2
	REGULAR ENROLLMENT GC TECH	22
	TOTAL	114
2024/25	REGULAR ENROLLMENT BARRY TECH / GC TECH	156
	SKILLS ENROLLMENT	5
	TOTAL	161
AVERAGE THREE YEAR ENROLLMENT	AVERAGE	124
	SKILLS AVERAGE	4
	TOTAL AVERAGE	121
TOTAL NUMBER OF STUDENTS TO BE BILLED FOR THE 2024-25 SCHOOL YEAR		124

PROJECTED 2025– 2026 NASSAU BOCES CAREER & TECHNICAL TRAINING CONTINUED

Number =124	RATES	COST
Intensive Skills → Number = 5	\$27,497	137,483
Regular Skills → Number = 124-5	\$15,648	1,862,093
	2025-2026 PROJECTED	<u>\$1,999,576</u>



PROJECTED 2025– 2026 NASSAU BOCES CAREER & TECHNICAL TRAINING CONTINUED

2025-2026 PROJECTED CTE	
VOC ED GENERAL ED	\$1,862,093
VOC ED INTENSIVE SKILLS	\$137,483
2 SECTIONS CERTIFIED NURSE	\$306,384
1 SECTION POLICE SCIENCE	\$153,192
PROJECTED 2025-2026	\$2,459,152
BUDGET 2024-2025	\$2,033,557
BUDGET INCREASE 2025-2026	\$425,595



LONG ISLAND HIGH SCHOOL FOR THE ARTS

24-25 ENROLLMENT	
RETURNING STUDENTS	10
NEW STUDENTS	3
	13
HICKSVILLE BILLING BASE	14
24-25 TUITION	16,547
24-25 COST	\$231,658



ATHLETICS

New Middle School & High School Uniforms

Middle School Baseball

Middle School Softball

Middle School Boys & Girls Spring & Winter Track

Middle School Football

High School & Middle School Boys & Girls Cross Country

High School Girls Tennis

High School JV Baseball

Middle School Boys LAX

Middle School Boys & Girls Tennis

High School Winter Track Pullovers

Middle School Football Practice Pants

High School Football Practice Pants

Additional Consumable Supplies

Replacement Helmets



TECHNOLOGY

- **Phase VIII Chromebook Replacements Grades 2, 3, and 8**
- **District-Wide Cisco Telephone Replacements (current version no longer supported by Cisco)**
 - Will also be tied into security systems for additional security enhancement
- **ClassLink – single sign on platform for students and faculty to access various online district resources (e.g., IXL, Nearpod, etc.), and for the management of network user accounts**



ADDITIONAL PROPOSED ENHANCEMENTS

- **High School Addition of Philosophy Club**
- **High School - Expansion of Wings Credit Recovery Program**
- **Middle School - Math Type**
- **Middle School – Typing.com**
- **Elementary School – IXL Math**
- **District-Wide Employee Assistance Program (EAP)**



STAFFING INCLUDED IN PROPOSED BUDGET

Spanish .8	now 1.0 (+.2)
Behaviorist	1.0 reallocation
Bilingual Elementary	2.0
ICT K	reallocation
ENL Supports (LLI)	reallocation



Please See District Website for Updated Information and Links

Wednesday.....	February 7, 5:00 pm.....	Non Instructional Budget Debt Service Facilities Transportation General Support
Wednesday.....	March 6, 5:00 pm.....	Tax Levy Revenue
Wednesday.....	March 27, 5:00 pm.....	Strategic Goals Instruction Staffing Benefits
Wednesday.....	April 3, 5:00 pm.....	Review of Final Proposed Budget
Tuesday.....	April 16, 6:00 pm.....	Budget Adoption
Wednesday	May 8, 5:00 pm.....	Budget Hearing
Tuesday.....	May 21, 6:00 pm.....	Budget Vote & Trustee Election

