
2024-2025 BUDGET ADOPTION

Dr. Theodore Fulton, Superintendent
Marcy Tannenbaum, Assistant Superintendent for Business
Dr. Anthony Lubrano, Assistant Superintendent for Curriculum & Instruction
Andrea Pekar, Assistant Superintendent for Personnel
Hicksville Public Schools
April 16, 2024



HICKSVILLE PUBLIC SCHOOLS 2024-2025 BUDGET ADOPTION



BALANCING THE BUDGET

- At the April 3 Budget Workshop, a balanced budget which included the excessing of some staff, was presented to the Board and community
- To restore positions and maintain a balanced budget, \$862,136 had to be removed from the proposed budget



BALANCING THE BUDGET

- The following are changes made to the 2024-2025 proposed budget after the April 3rd Budget Workshop:

RESTORE POSITIONS TO THE 2024-2025 PROPOSED BUDGET	\$862,136
REMOVE ITEMS BELOW FROM THE 2024-2025 PROPOSED BUDGET	\$604,389
NET DECREASE TO 2024-2025 FUND BALANCE	\$257,747
REMOVED FROM THE 2024-2025 PROPOSED BUDGET:	
LOCKER REPAIR & REPAINT	
REDUCE DISTRICT WIDE PAINTING	
ELEMENTARY / MS AGENDAS	
CLASSLINK	
MS HS NEARPOD	
INTERFUND TRANSFER TO CAPITAL - HS BATHROOM	
MOVE LUNCH MONITORS TO C FUND	
CATERING FOR BOARD MEETINGS	
REALLOCATION OF STAFF:	
GRADE 3 BILINGUAL EAST	
GRADE 4 BILINGUAL OLD COUNTRY ROAD	

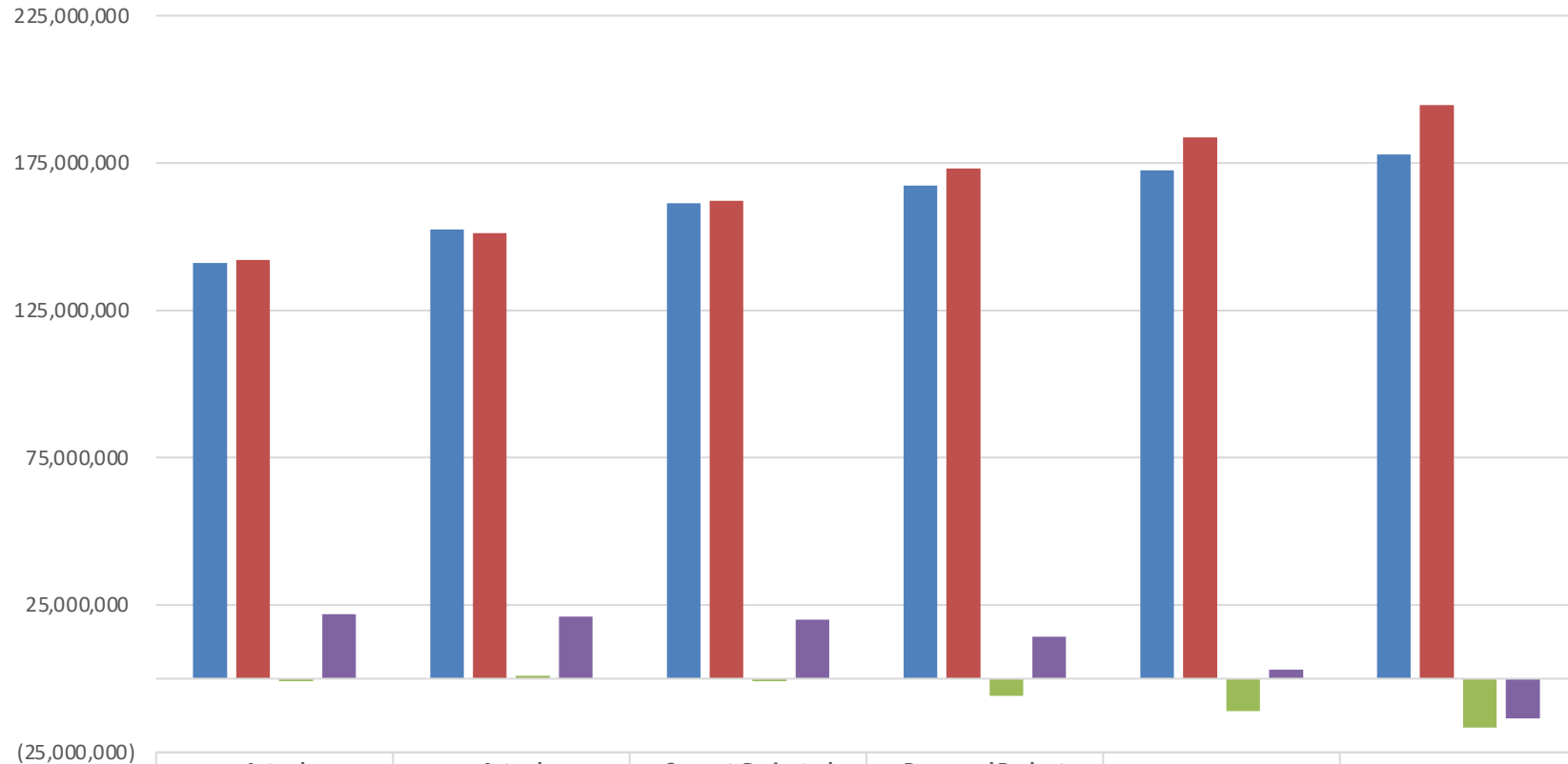


Staffing Changes to Balance the Budget

	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
April 3, 2024	12.6	6	1	3
April 16, 2024	12.6	1	1	1



TOTAL REVENUES, EXPENSES & CHANGES IN FUND BALANCE



	Actual 2021/2022	Actual 2022/2023	Current Projected 2023/2024	Proposed Budget 2024/2025	Projected 2025/2026	Projected 2026/2027
Revenues	141,159,738	152,354,904	161,300,000	167,311,191	172,550,000	177,980,000
Expenses	142,059,160	151,275,674	162,200,000	173,222,743	183,616,108	194,633,074
Operating Surplus/(Deficit)	(899,422)	1,079,230	(900,000)	(5,911,552)	(11,066,108)	(16,653,074)
Fund Balance (Deficit)	21,958,456	20,987,628	20,087,628	14,176,076	3,109,968	(13,543,106)



RESTRICTED RESERVE BALANCES

- This slide illustrates the decline in the reserves over the past few years

RESERVE BALANCES							
Reserve Description	Projected 2023/2024	2022/2023	2021/2022	2020/2021	2019/2020	2018/2019	2017/2018
Workers Compensation Reserve	\$ 242,507	\$ 236,592	\$ 536,927	\$ 1,450,798	\$ 1,423,933	\$ 2,154,606	\$ 2,630,328
Unemployment	275,519	268,799	262,243	262,035	261,692	260,875	258,489
ERS Reserve	5,240,903	5,788,497	7,038,092	8,714,962	8,421,641	8,641,216	8,886,151
TRS Reserve	1,619,945	1,580,434	1,810,180	2,083,523	2,109,867	1,100,000	-
EBAL Reserve	4,079,844	3,980,336	4,102,767	4,324,329	3,619,588	3,810,408	3,973,731
Totals	\$ 11,458,718	\$ 11,854,658	\$ 13,750,209	\$ 16,835,647	\$ 15,836,721	\$ 15,967,105	\$ 15,748,699

Proposed budgeted use of reserves to, and prior years budgeted use is as follows:

BUDGETED USE OF RESERVES						
Reserve Description	Projected 2024/2025	2023/2024	2022/2023	2021/2022	2020/2021	2019/2020
Workers Compensation Reserve	\$ -	\$ -	\$ 500,000	\$ 500,000	\$ 675,000	\$ 750,000
Unemployment	-	-	-	-	10,000	10,000
ERS - Retirement Contribution	1,800,000	1,800,000	1,800,000	1,800,000	1,815,000	1,815,000
TRS - Retirement Contribution	775,000	775,000	275,000	275,000	1,000,000	-
EBAL Reserve	225,000	225,000	225,000	225,000	300,000	225,000
Totals	\$ 2,800,000	\$ 2,800,000	\$ 2,800,000	\$ 2,800,000	\$ 3,800,000	\$ 2,800,000



DEMOGRAPHICS & ENROLLMENT



HICKSVILLE DEMOGRAPHIC PROFILE

Elementary Enrollment

Grade	2021-22	2022-23	2023-24
Pre-K	51 (H) 113 (F)	55 (H) 121 (F)	180
Kindergarten	383	383	354
Grade 1	339	390	398
Grade 2	376	350	402
Grade 3	326	376	360
Grade 4	401	342	385
Grade 5	382	411	360
Grade 6	364	391	426
Total	2,735	2,819	2,865



HICKSVILLE DEMOGRAPHIC PROFILE

Secondary Enrollment

Grade	2021-22	2022-23	2023-24
Grade 7	394	366	402
Grade 8	437	413	381
Grade 9	417	440	439
Grade 10	455	441	468
Grade 11	438	473	464
Grade 12	433	465	521
Total	2,574	2,598	2,675



**Hicksville Public Schools
District Comprehensive Information**

	ENL	Poverty	Sp. Ed.
2021-22	13%	43%	13%
2022-23	14%	54%	14%
2023-24	14%	52.4%	14.6%

District Comprehensive Information : Ethnic Origin

	Asian/Pacific Islander	Black	Hispanic	White	Multi-Racial
2021-22	38%	2%	37%	22%	2%
2022-23	37%	2%	39%	19%	2%
2023-24	37%	2%	40%	18%	3%



Points of Pride



Points of Pride

- ✓ 99% of 2023 graduates received a Regents diploma
- ✓ 87% of 2023 graduates were college bound
- ✓ AP Capstone Diploma: 15;
 - AP Scholars: 74
 - AP Scholars with Distinction: 66;
 - AP Scholars with Honor: 40;
 - AP Seminar and Research Certificate: 7
 - National Merit Finalists: 2
- ✓ Trained Staff for 24-25 Implementation of RULER (SEL Approach)
- ✓ Hicksville's first ever entry into the BASH Awards at Hofstra University
- ✓ Hicksville HS Marching Band – NYS Champions for three consecutive years
- ✓ 25 Varsity programs earned the NYS Scholar Athlete Team award maintaining a GPA of 90 or higher
- ✓ HS artist featured in the 2024 Shanti Fund art competition



Points of Pride

- ✓ All 4th grade students participated in Journeys into American Indian Territory program
- ✓ Latinos in Action delegate to represent LI region at PRHYLI
- ✓ Parent/Student University – April 15, 2024
- ✓ Largest participation in Athletic Programs in a decade at MS/HS
- ✓ Seal of Biliteracy and Seal of Civic Readiness
- ✓ HS Mock Trial Team advanced to Sweet 16 Round
- ✓ Hicksville's Tennis Team is in Conference 2A-only one other time in school history
- ✓ MS Junior National Honor Society Induction
- ✓ Staff Highlights
 - Mrs. Suarez-Lovett presented, "Revolutionizing Education Through Data Integration."
 - Nearly 200 elementary teachers completed literacy training.



2024-2025 REVENUE



REVENUE LANDSCAPE FOR THE 2024-2025 BUDGET

- **The State Budget has not been finalized**
 - While Hicksville has not had a cut in Foundation Aid, we will receive approximately \$440,000 less than we should have due to a recalculation of the Foundation Aid formula (per the Executive State Budget Jan. 2024).
- **The CPI for 2024-2025 is 4.12%.**
 - The Tax Levy Cap Calculation is 2% or CPI whichever is lower, making 2% the threshold before exclusions
 - The cost of supplies & materials, utilities and contractual services, including health insurance, remains high
- **With Federal Stimulus Funds sunseting, goods and services funded through these grants must be shifted back to the General Fund**
 - A balance of approximately \$657,000 remains in the ARP grant which will be used to offset programmatic supplies and materials in the 2024-2025 budget



STATE ASSOCIATIONS ARE REPORTING:

Save Harmless Restored **LIKELY** (does not impact Hicksville)

Full CPI Restored **UNLIKELY** (-\$440,000 impact on revenue)

Some CPI Increase **POSSIBLE**

Other Funding **UNLIKELY**

Cut/Process for Next Year **VERY LIKELY**



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

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



TAX LEVY CAP – (When 2.40% is not 2.40%)

	Revised Levy to Levy Proposed	Revised Levy Submitted to Comptroller	Proposed	Levy Approved by Voters
	2025	2024	2025	2024
Tax Levy Prior Year	111,682,254	111,225,993	112,824,647	110,083,600
Prior Year Reserve Offset	1,142,393	0	0	0
Reserve Amount**	0	1,142,393	0	0
Tax Base Growth Factor	1.0037	1.0027	1.0037	1.0027
PILOTS Receivable Prior Year	7,122,883	6,673,544	7,122,883	6,673,544
Tort/Judgment Exclusion Prior Year	0	0	0	0
Capital Tax Levy for Prior Year	1,481,128	910,838	1,481,128	910,838
Allowable Levy Growth Factor	1.0200	1.0200	1.0200	1.0200
PILOTS Receivable Current Year	7,545,385	7,122,883	7,545,385	7,122,883
Available Carryover from Prior Year	0	0	0	0
Total Levy Limit before Exclusions	113,716,145	111,343,519	113,716,145	111,343,519
Exclusions				
Tax levy necessary for expenditures resulting from tort orders/judgments over 5%				
Prior Year Tax Levy	0	0	0	0
Capital Tax Levy for Current Year	1,804,118	1,481,128	1,804,118	1,481,128
Tax levy for pension contribution expense				
TRIS	0	0	0	0
ERS	12,811	0	12,811	0
Total Exclusions	1,816,929	1,481,128	1,816,929	1,481,128
Total Tax Levy Limit, Adjusted for Transfers Plus Exclusions	115,533,074	112,824,647	115,533,074	112,824,647
Reserve Amount Used to Reduce Current Year Levy	0	1,142,393	0	0
Proposed Levy for Current Year, Net of Reserve	115,533,074	111,682,254	115,533,074	112,824,647
Total Tax Levy Limit Adjusted for Transfers Plus Exclusions compared to the Prior Year Tax Levy	3.45%	1.44%	2.40%	2.49%
Difference between Tax Levy Limit Plus Exclusions and Current Year Proposed Levy	0	0	0	0
Planning to Override the Cap	No	No	No	No



2024-2025 Budget is Tax Levy Cap Compliant



Levy to Levy

24-25 Proposed Levy	\$ 115,533,074	
23-24 Voter Approved Levy	<u>\$ 112,824,647</u>	
Change	\$ 2,708,427	2.40%

Budget to Budget

2024-25 Proposed Budget	\$ 173,222,743	
2023-24 Voter Approved Budget	<u>\$ 165,806,762</u>	
Change	\$ 7,415,981	4.47%



2024/2025 REVENUE SUMMARY

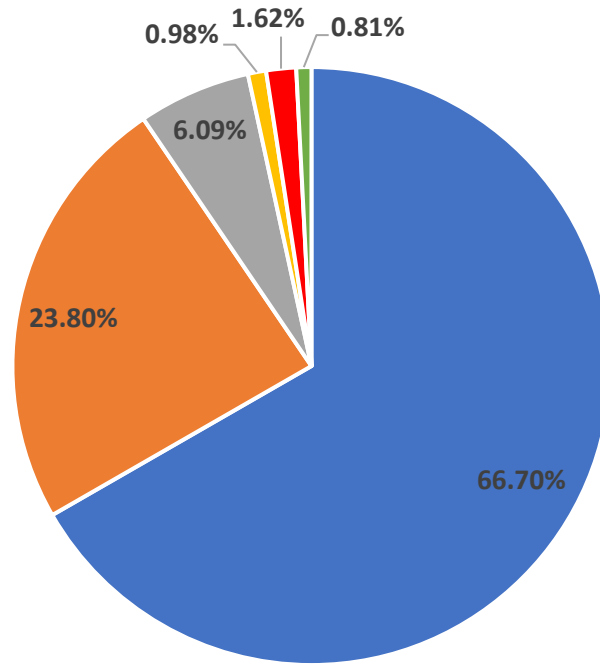
	Adopted Revenue Budget	Adopted Revenue Budget	Proposed Revenue Budget	\$	%
	2022-2023	2023-2024	2024-2025	CHANGE	CHANGE
Tax Levy	\$110,083,600	\$112,824,647 *	\$115,533,074	\$2,708,427	2.40%
PILOTS	\$6,673,544	\$7,122,883	\$7,545,385	\$422,502	5.93%
Charges for Services	\$955,500	\$884,500	\$900,000	\$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%

* 2023-2024 voter approved tax levy

**This amount will be reduced by any increase in State Aid in the final State budget. We do not anticipate an increase at this time.



2024-2025 REVENUE SUMMARY



- Property Tax
- State & Federal Aid
- Local Sources
- Appropriated Fund Balance
- Appropriated Reserves
- Interfund Transfer



2024-2025 PROPOSED ENHANCEMENTS & SERVICES



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**



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)



FACILITIES



24-25 MAINTENANCE OF FACILITIES

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	\$50,000
	District wide venetian blind replacement	\$15,000
	District wide venetian blind replacement - High School	\$10,000
	District wide playground replacement parts	\$15,000
	Total Proposed Maintenance	\$201,000



WHAT HAPPENS IF THE BUDGET IS DEFEATED?

- If voters defeat the budget on the first vote, District can:
 - Resubmit the same budget for a revote
 - Submit a revised budget for a revote
 - Adopt a contingent budget without a revote
- If voters defeat the budget on the second vote:
 - Board of Education must adopt a contingent budget



WHAT HAPPENS IF THE BUDGET IS DEFEATED?

- What is a contingent budget?
 - The tax levy cannot exceed the prior year actual tax levy
 - The 2023-24 levy was lowered \$ 1,142,393, therefore **\$3,850,821** in programs and services would have to be removed from the budget to keep the levy flat
 - The budget would contain expenses necessary to provide the minimum services legally required to:
 - » Operate & maintain school buildings & the educational program
 - » Preserve the property of the district
 - » Ensure the health & safety of students & staff

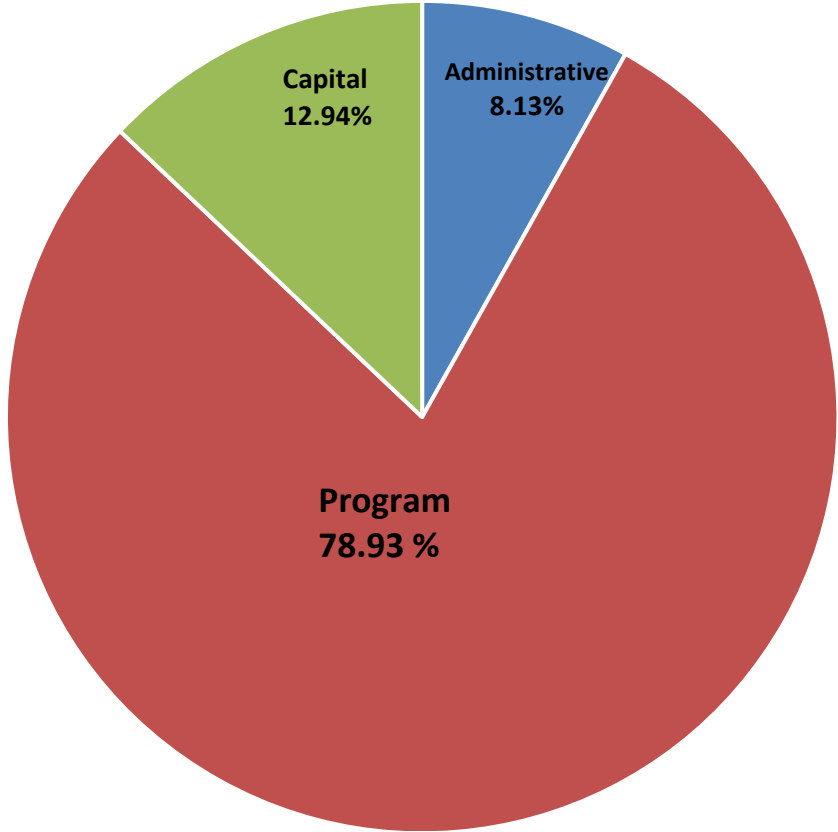


WHAT HAPPENS IF THE BUDGET IS DEFEATED?

- **Items that may be eliminated from a contingent budget include:**
 - **New Chromebooks**
 - **Upgrade to the telephone system**
 - **Athletic programs**
 - » **Purchase of new athletic uniforms**
 - **All equipment**
 - **Field trips & competitions**
 - **Music & art programs**
 - **Co-Curricular activities**
 - **Conferences & professional development**
 - **Increase class size / eliminate electives / reduce staffing**
 - **Funding for Gregory Museum**
 - **Salary increases for non-aligned staff**
 - **Community use of Facilities**

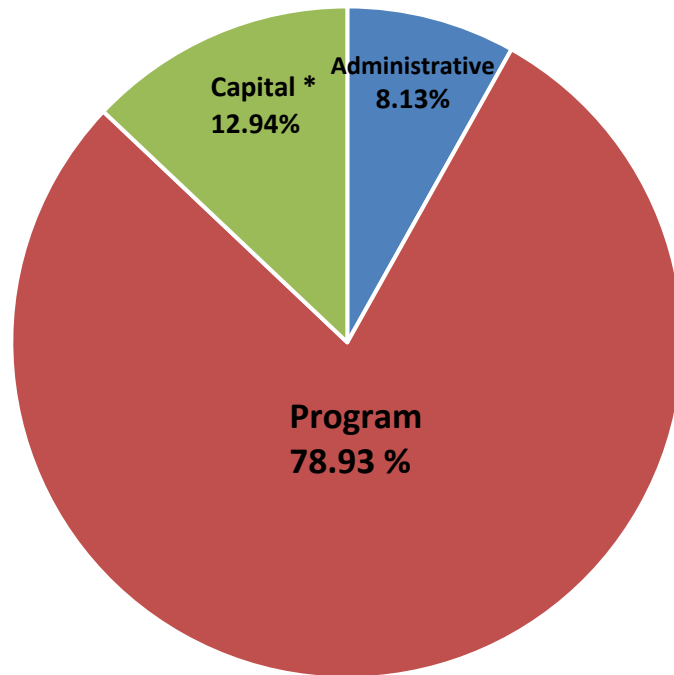


2024-2024 PROPOSED BUDGET IN THREE COMPONENTS

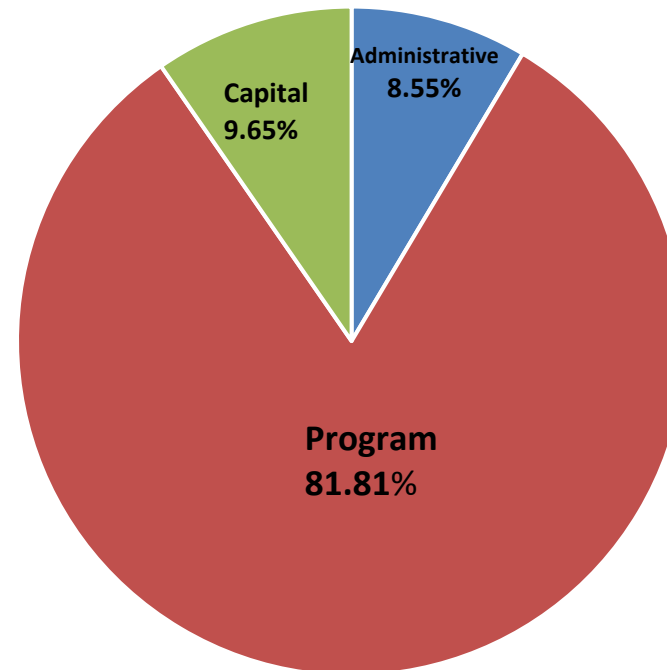


EXPENDITURE SUMMARY COMPARISON

2024-2025



2023-2024



*Growth due to additional security needs and increases in utilities



Proposition 1 *

2024-2025 Budget

Levy to Levy

2024-2025 proposed levy	\$115,473,074	
2023-2024 voter approved Levy	<u>\$ 112,764,647</u>	
Change	\$ 2,708,427	2.40%

Budget to Budget

2024-2025 proposed budget	\$173,162,743	
2022-2023 voter approved budget	<u>\$165,746,762</u>	
Change	\$7,415,981	4.47%

* Without Gregory Museum



Proposition 2

Gregory Museum

Annual Gregory Museum Appropriation for educational services associated with its programs. **\$60,000**

Proposition 2 is contingent upon the approval of Proposition 1



Important Dates

Tuesday, April 16th	Budget Adoption	7:30 p.m.
Thursday, May 2nd	Budget Presentation to Hicksville Community Council	7:00 p.m.
Wednesday, May 8th	Budget Hearing	7:00 p.m.
Thursday, May 13th	PTA Budget Presentation High School Kristoff Theater	8:00 p.m.
Tuesday, May 21st	Budget Vote & Trustee Election Voting at Elementary Schools Board of Education Meeting	7:00 a.m.- 9:00 p.m. 8:00 p.m.

