
2024-2025
BUDGET DEVELOPMENT WORKSHOP # 1

Theodore Fulton, Ed.D., Superintendent
Marcy Tannenbaum, Assistant Superintendent For Business
Vito Belcastro, District Auditor
Hicksville Public Schools
February 7, 2024



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



AGENDA

Welcome to 2024-2025 Budget Development

2024 – 2025 Fiscal Landscape

Review of Budget Codes

**Non Instructional / General Support
Facilities**

Debt Service / Tax Anticipation Notes

**Transfers to Special Aid & Capital
Transportation**



LANDSCAPE FOR THE 2024-2025 BUDGET

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 and contractual services, including health benefits, remains high

While Hicksville has not had a cut in Foundation Aid, we will not receive as much as we should have due to a recalculation of the Foundation Aid formula (per the Executive State Budget Jan. 2024)

With Federal Stimulus Funds sunseting, goods and services funded through these grants must be shifted back to the General Fund

- A balance of approximately \$650,000 remains in the ARP grant which will be used to offset programmatic supplies and materials in the 2024-2025 budget



CENTRAL OFFICE

Function Code 1000



BOARD OF EDUCATION, DISTRICT CLERK, DISTRICT MEETING, SUPERINTENDENT

Description	2022 – 23 Audited Expenditures	2022 - 23 Budget	2023 - 24 Budget	2024 - 25 Proposed Budget	Dollar Change
1010 BOARD OF EDUCATION	129,527.51	100,995.00	105,458.00	114,087.00	8,629.00
1040 DISTRICT CLERK	0.00	1,000.00	1,000.00	1,000.00	0.00
1060 DISTRICT MEETING	36,337.62	53,773.00	53,773.00	53,773.00	0.00
1240 CHIEF SCHOOL ADMINISTRATOR	385,130.12	380,748.00	394,702.00	411,600.00	16,898.00

1010 Board of Education includes BOCES new policy manual.



BUSINESS OFFICE

Description	2022 – 23 Audited Expenditures	2022 - 23 Budget	2023 - 24 Budget	2024 - 25 Proposed Budget	Dollar Change
1310 BUSINESS ADMINISTRATION	742,760.95	856,664.00	617,599.00	666,757.00	49,158.00
1320 AUDITING	233,690.17	191,045.00	369,360.00	371,829.00	2,469.00
1325 DISTRICT TREASURER	141,765.75	75,318.00	186,656.00	156,341.00	-30,315.00
1345 PURCHASING	191,813.80	191,987.00	199,156.00	213,132.00	13,976.00



LEGAL SERVICE

Description	2022 – 23 Audited Expenditures	2022 - 23 Budget	2023 - 24 Budget	2024 - 25 Proposed Budget	Dollar Change
1420 LEGAL SERVICES	690,659.04	429,950.00	500,000.00	510,000.00	10,000.00



PERSONNEL

Description	2022 – 23 Audited Expenditures	2022 - 23 Budget	2023 - 24 Budget	2024 - 25 Proposed Budget	Dollar Change
1430 PERSONNEL SERVICES	834,694.39	931,811.00	979,107.00	983,649.00	4,542.00

The proposed 2024-2025 personnel budget includes a new Employee Assistance Program offered through Nassau BOCES



PUBLIC INFORMATION

Description	2022 – 23 Audited Expenditures	2022 - 23 Budget	2023 - 24 Budget	2024 - 25 Proposed Budget	Dollar Change
1480 PUBLIC INFORMATION	102,875.81	217,750.00	111,500.00	208,349.00	96,849.00

The proposed 2024-2025 Public Information budget includes:

- * Family Partnership position
- * Contractual Service to translate documents into:
 - Spanish
 - Chinese
 - Gujarati
 - Hindi
 - Punjabi
 - Urdu



FACILITIES

Function Code 1600



FACILITIES

Description	2022 - 23 Audited Expenditures	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Proposed Budget	Dollar Change
1620 OPERATION OF PLANT	391,056.20	389,913.00	404,807.00	419,434.00	14,627.00
1620 OPERATION OF PLANT - POOL	287,716.13	219,920.00	317,890.00	371,886.00	53,996.00
1621 MAINTENANCE OF PLANT	1,213,427.08	956,803.00	1,142,830.00	1,197,488.00	54,658.00
1622 CUSTODIAL	4,612,985.11	4,595,228.49	5,081,984.00	5,103,651.00	21,667.00
1623 GROUNDS	843,960.43	862,801.00	944,312.00	1,092,713.00	148,401.00
1624 BUILDINGS	497,555.75	298,780.00	636,579.00	709,778.00	73,199.00
1625 UTILITIES	2,021,257.74	2,644,100.00	2,773,400.00	2,991,650.00	218,250.00
1627 SAFETY	135,090.40	181,020.00	155,330.00	186,950.00	31,620.00
1628 WILLET	226,414.36	206,105.50	229,551.00	234,061.00	4,510.00
1630 SECURITY	1,553,578.37	1,351,602.75	1,460,092.00	1,894,896.00	434,804.00
1670 CENTRAL PRINTING & MAILING	175,474.35	217,633.00	221,549.00	222,886.00	1,337.00



HIGHLIGHTS OF THE PROPOSED FACILITIES BUDGET

1623 GROUNDS

Security Vehicle to replace Chevy Colorado \$40,000
Three Lease to Purchase John Deere Mover/Snow Plow \$67,200

1624 BUILDINGS

See Proposed 2024-2025 Building Maintenance Schedule

1625 UTILITIES

Additional Installation of HVAC Units

18 at Lee Avenue
21 at Middle School
27 at High School
1 at Dutch Lane

Includes mandated lead in water testing

1630 SECURITY

Reflects additional security guards at Hicksville UFSD events



<u>Year</u>	<u>Make</u>	<u>Type</u>	<u>Department</u>	<u>2023-2024</u>	<u>2024 - 2025</u>	<u>2025 - 2026</u>	<u>2026 - 2027</u>
1981	Chevy	Step Van	Booster Club				
1990	Custom Flat	Trailer	Grounds				
1991	Doolittle	Trailer	Grounds				
1992	International	Trailer	Grounds				
1992	Big TX	Trailer	Grounds				
1996	Big TX	Trailer	Grounds				
1999	GMC	Pickup	Grounds				
2002	GMC	Pickup	Grounds				
2001	Toro Groundmaster	Tractor/Mower	Grounds				
2001	Dodge	Van	Grounds				
2002	Case	Tractor	Grounds				
2002	GMC	Van	Maintenance				
2002	Miller	Trailer	Portable Welder				
2003	GMC	Dump	Grounds				
2004	Chevy	Van	Maintenance				
2004	GMC	Rack Truck	Grounds	92,400.00			
2005	Chevy	Van	Maintenance				
2005	Chevrolet	Pickup - Silverado	Grounds				
2006	Chevy	Van/ Bucket Truck	Maintenance			X	
2006	Chevy	Van	Maintenance				
2006	Chevy	Box Van	Warehouse	85,000.00			
2008	Chevy	Van	Maintenance				
2008	Chevy	Pickup	Grounds				X
2008	GMC	Bus	Transportation				
2009	Ford	Van	Maintenance				
2010	Chevy Colorado	Pickup	Security		X		
2013	Thomas	Bus	Transportation				
2018	Thomas	Bus	Transportation				
2018	Chevy Silverado	Pickup	Grounds				
2019	Currahee	Trailer	Grounds				
2019	PJ	Trailer	Grounds				
2019	Chevy Silverado	Pickup	Grounds				
2019	Chevy	Pickup	Whiston's				
2020	PJ	Trailer	Grounds				
2020	Chevy Silverado	Pickup	Grounds				
2020	John Deere	Tractor	Grounds				
2024	John Deere	X748 Mower/Plow	Grounds				
2024	John Deere	1565 Mower/Plow	Grounds				
2024	John Deere	1565 Mower/Plow	Grounds	540,000.00			
2024	John Deere wide area mower	Wide area mower	Grounds				
2024	Toro	Z Master Mower	Grounds	13,500.00			
2024	Billy Goat	Leaf Vacuum	Grounds	17,000.00			
2024	Toro	345 Wide area mower	Grounds				



2024-2025 PROPOSED MAINTENANCE BUDGET 2.7.2024 - DRAFT # 1 1624.431.55		
Building	Project	Maintenance
Burns Ave	Replace existing mini blinds with black out shades - with new UV 's in rooms this can help with ambient heat coming through windows and will give better visibility to Ben Q boards	\$35,000
Dutch Lane	Replace existing mini blinds with black out shades - with new UV 's in rooms this can help with ambient heat coming through windows and will give better visibility to Ben Q boards	\$35,000
East	APR floor renovation - C fund Repair and re-sand Gym floor	\$25,000
Fork Lane	Drywell replacement	\$25,000
Lee Ave	Replace all existing mini blinds with black out shades - with new UV 's in rooms this can help with ambient heat coming through windows and will give better visibility to Ben Q boards	\$35,000
OCR	Front Perimeter Fence around playground	\$26,000
Woodland	Replace existing mini blinds with black out shades - with new UV 's in rooms this can help with ambient heat coming through windows and will give better visibility to Ben Q boards	\$35,000
H.M.S.	Exterior door replacement - Tech wing (under breezeway)	\$33,650
HHS	Student Bathroom renovation (Proposed IFT) Auditorium Rear Stage Floor - All maple to match new maple	\$47,000
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 # 1	\$491,650
	Adopted Maintenance Budget 2023-2024	\$422,451
	Budget to Budget	\$69,199
		16.38%



SPECIAL ITEMS

Function Code 1900



SPECIAL ITEMS

Description	2022 - 23 Audited Expenditures	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Proposed Budget	Dollar Change
INSURANCE - UNALLOCATED	887,267.00	872,566.00	1,037,500.00	1,228,220.00	190,720.00
INSURANCE - POOL	16,670.00	16,670.00	19,170.00	24,000.00	4,830.00
TOTAL 1910 INSURANCE	903,937.00	889,236.00	1,056,670.00	1,252,220.00	195,550.00
1920 DUES - SCHOOL ASSOCIATION	24,756.00	33,000.00	33,000.00	33,000.00	0.00
1930 JUDGMENTS & CLAIMS	69,150.00	20,000.00	20,000.00	92,000.00	72,000.00
1981 ADMINISTRATIVE BOCES	613,158.29	613,158.00	643,816.00	681,540.00	37,724.00
1983 CAPITAL PROJECTS - BOCES	162,992.11	162,992.00	171,143.00	174,589.00	3,446.00



OTHER ITEM

Function Code 8000



OTHER ITEM – GREGORY MUSEUM

Description	2022 – 23 Audited Expenditures	2022 - 23 Budget	2023 - 24 Budget	2024 - 25 Proposed Budget	Dollar Change
8060 GREGORY MUSEUM	60,000.00	60,000.00	60,000.00	60,000.00	0.00



**DEBT SERVICE/TAX
ANTICIPATION NOTES
Function Code 9000**



DEBT SERVICE/TAX ANTICIPATION NOTES

Description	2022 - 23 Audited Expenditures	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Proposed Budget	Dollar Change
INTERFUND TRANSFERS - DEBT SERVICE	2,524,358.33	2,524,359.00	2,660,675.00	2,662,925.00	2,250.00
TAX ANTICIPATION NOTES	0.00	75,000.00	75,000.00	100,000.00	25,000.00

Transfers to Debt Service fund are reflective of the amount needed to cover principal and interest costs on the District's outstanding bonds, which are illustrated on the next slide.

Tax Anticipation Notes is reflective of estimated interest costs associated with the potential borrowing of TANs, which is needed to meet short-term cash flow needs prior to taxes being received by the District.



INTER FUND TRANSFERS - DEBT SERVICE

Principal & Interest on the District's 3 bonds

Bonds payable is comprised of the following:

Description	Issue Date	Final Maturity	Interest Rate	Outstanding at June 30, 2023
District-wide Renovations	1/15/2019	1/15/2034	3.0 - 4.0%	\$ 12,520,000
Aquatic Center Construction	6/23/2020	12/15/2039	2.0 - 5.0%	12,640,000
District-wide Renovations	10/21/2021	10/15/2037	2.0 - 5.0%	3,880,000
				<u>\$ 29,040,000</u>

The following is a summary of debt service requirements for bonds payable:

Year Ending June 30,	Principal	Interest	Total
2024	\$ 1,735,000	\$ 925,675	\$ 2,660,675
2025	1,795,000	867,925	2,662,925
2026	1,855,000	787,500	2,642,500
2027	1,920,000	704,200	2,624,200
2028	1,995,000	628,475	2,623,475
2029-2033	11,090,000	2,020,150	13,110,150
2034-2038	6,815,000	586,050	7,401,050
2039-2040	1,835,000	55,425	1,890,425
	<u>\$ 29,040,000</u>	<u>\$ 6,575,400</u>	<u>\$ 35,615,400</u>



OTHER INTERFUND TRANSFERS Function Code 9000



INTERFUND TRANSFERS

Description	2022 - 23 Audited Expenditures	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Proposed Budget	Dollar Change
INTERFUND TRANSFERS - SPECIAL AID	398,605.71	325,000.00	525,000.00	525,000.00	0.00
INTERFUND TRANSFERS - CAPITAL FUND	2,165,000.00	0.00	150,000.00	400,000.00	250,000.00

Transfers to Special Aid fund are necessary to cover the District's share of the 10-month 4201 program and the Summer 4408 program for students with special needs.

Transfer to Capital fund is proposed for refurbishing 2 high school bathrooms.



TRANSPORTATION

Function Code 5000



TRANSPORTATION

Description	2022 - 23 Audited Expenditures	2022 - 23 Budget	2023 - 24 Budget	2024 - 25 Proposed Budget	Dollar Change
5510 DISTRICT TRANSPORTATION	281,328.03	339,820.28	375,941.59	386,170.59	10,229.00
5530 BUS MAINTENANCE	10,565.52	10,000.00	8,500.00	9,500.00	1,000.00
5540 CONTRACT TRANSPORTATION	3,971,032.08	3,214,626.00	3,927,133.00	4,251,065.00	323,932.00
5541 TRANSPORTATION SPECIAL EDUCATION	2,007,608.71	3,535,050.00	2,046,665.00	3,085,900.00	1,039,235.00
5543 TRANSPORTATION NON PUBLIC SCHOOLS	996,214.97	2,644,984.00	2,082,695.00	1,594,375.00	-488,320.00
5544 FIELD TRIP TRANSPORTATION	363,554.54	415,511.00	441,303.00	449,169.00	7,866.00
5581 TRANSPORTATION - BOCES	0.00	500.00	500.00	500.00	0.00
TOTALS	7,630,303.85	10,160,491.28	8,882,737.59	9,776,679.59	893,942.00

Highlights of the Proposed Transportation Budget:

- Transportation contract with Educational Bus Transportation reflects an 8% increase in bus and van rates in 2024 – 2025
- The 2023 – 2024 expense for special education transportation has a projected shortfall of approximately \$400,000
- Upgrade from Route finder Pro to Route finder Plus Migration - \$17,360
- Stop finder GEO alerts parent application - \$7,200
- Provides for an additional driver/cleaner

