Board of Education Budget Session #7

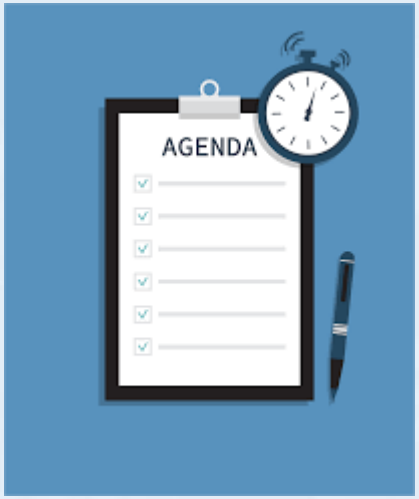
Budget Development: 2024-2025 School Year

March 21, 2024

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Tonight's Agenda

- 2024-25 Budget Development Timeline
- 2024-25 Proposed Expenditure Budget
- Budget to Budget Comparison
- 2024-25 Proposed Revenue Budget
- What's on the Ballot?
- 2024-25 Proposed Capital Projects
- Voter Registration Information
- Upcoming Meetings



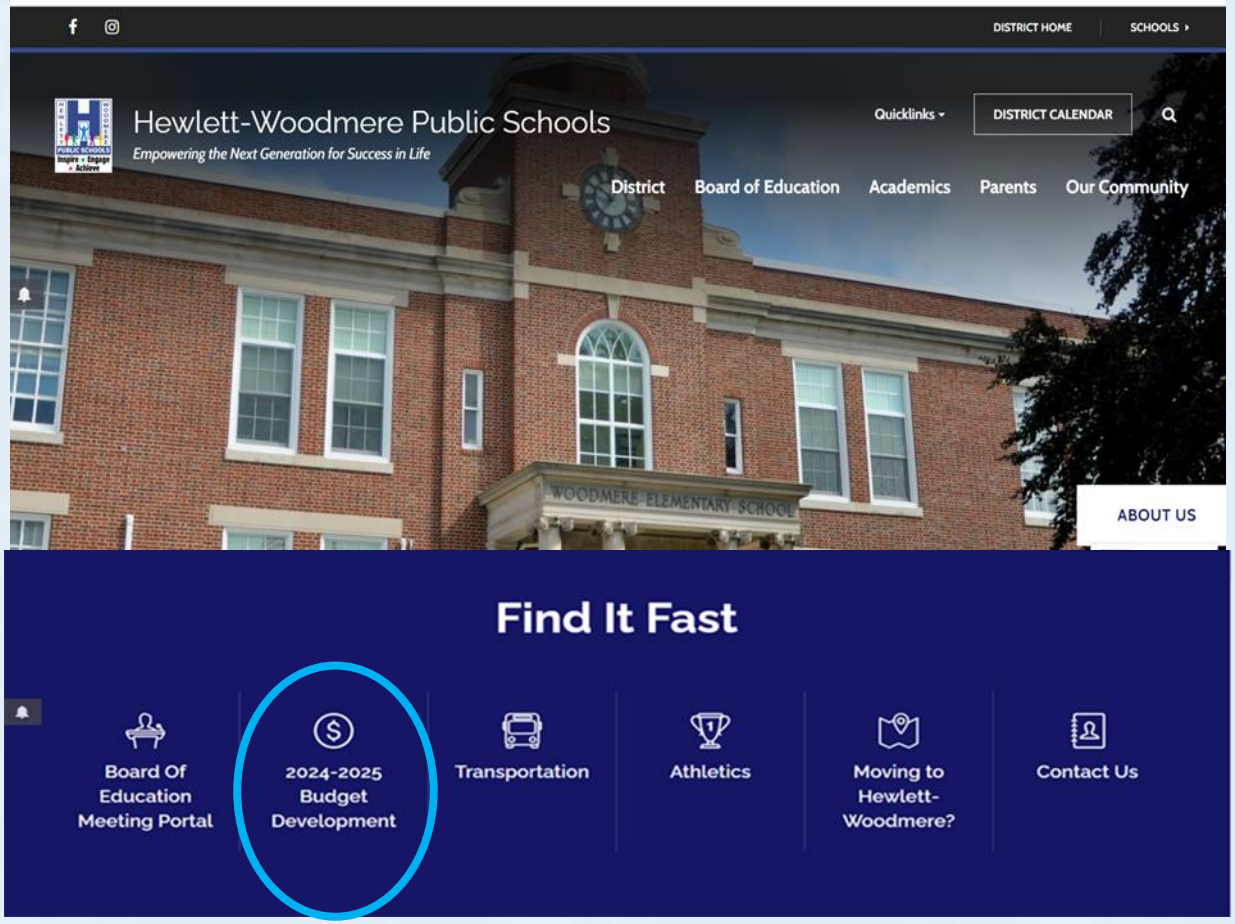
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2024-25 Budget Development Timeline

Date	Meeting Info	Time
10/11/2023	BOE Budget Session	6:30 PM
11/8/2023	BOE Budget Session	6:30 PM
12/13/2023	BOE Budget Session	6:30 PM
1/10/2024	BOE Budget Session	6:30 PM
2/7/2024	BOE Budget Session	6:30 PM
3/13/2024	BOE Budget Session	6:30 PM
3/21/2024	BOE Budget Session	6:30 PM
3/26/2024	Public Budget Forum	6:30 PM
4/10/2024	BOE Adopts Proposed Budget	6:45 PM
5/8/2024	Annual Budget Hearing	6:45 PM
5/21/2024	Budget Vote	7:00 AM - 10:00 PM

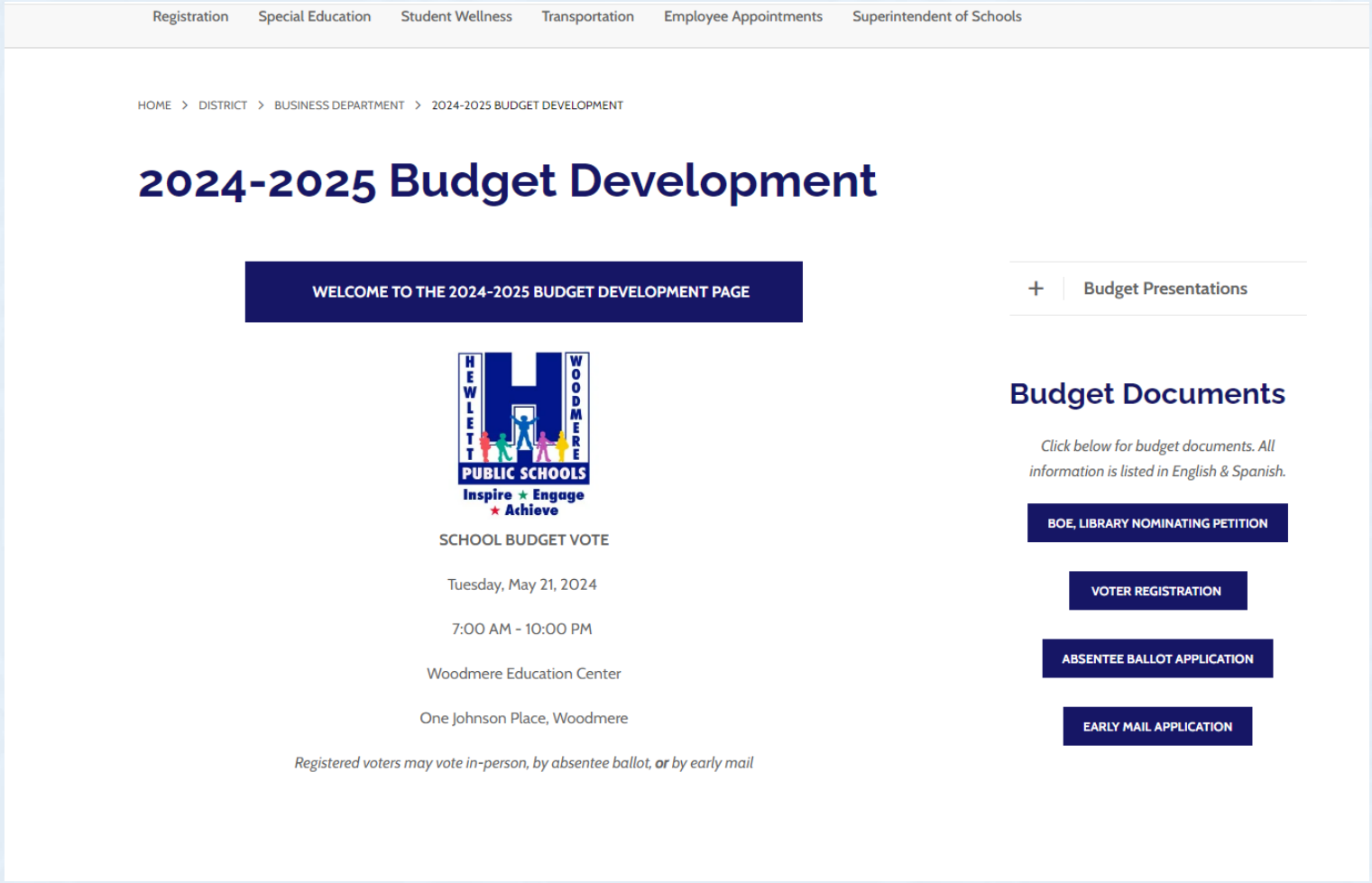
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Previous Budget Presentations & Related Information



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Previous Budget Presentations & Related Information (continued)



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2024-25 Proposed Expenditure Budget



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Proposed Expenditure Budget (1010-1240)

Function Code	Functional Area and Description	2022-23 Budget	2022-23 Actual	2023-24 Budget	2023-24 YTD (as of 3/15/24)	Proposed 2024-25	$ Change	% Change
1010	***Board of Education:*** Includes mandated training, meetings, and in-service workshops, professional memberships including the National School Boards Association and New York State School Boards Association, contractual services, materials and supplies, and online meeting document system. Supports participation in state, regional and national conferences, mandated training related to fiscal oversight, accountability and fiduciary responsibilities, and continued professional development.	$ 95,000	$ 85,543	$ 96,050	$ 57,811	$ 96,500	$ 450	0.47%
1040-1060	***District Clerk:*** Salary & supplies for District Clerk, election workers, legal notices, electronic voting machines, printing and supplies. All school districts in NYS are required to have a District Clerk.	$ 39,674	$ 42,800	$ 45,957	$ 19,365	$ 49,160	$ 3,203	6.97%
1240	***Superintendent's Office:*** Salaries for the Superintendent and office staff, expenses for seminars and conferences, professional subscriptions, supplies and materials.	$ 542,219	$ 590,370	$ 557,788	$ 410,267	$ 583,408	$ 25,620	4.59%

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Proposed Expenditure Budget (1310-1325)

Function Code	Functional Area and Description	2022-23 Budget	2022-23 Actual	2023-24 Budget	2023-24 YTD (as of 3/15/24)	Proposed 2024-25	$ Change	% Change
1310-1325	***Business & Centralized Operations, Auditing & Banking:*** Salaries for the Assistant Superintendent (.5 FTE), Business Administrator and Business Office staff, part-time treasurer, software for payroll, accounting and purchasing functions, contractual services, supplies and materials, fees for financial advisory services. Also external audit, internal audit and claims auditor.	$ 1,361,166	$ 1,360,955	$ 1,299,852	$ 895,713	$ 1,305,301	$ 5,449	0.42%

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Proposed Expenditure Budget (1420-1480)

Function Code	Functional Area and Description	2022-23 Budget	2022-23 Actual	2023-24 Budget	2023-24 YTD (as of 3/15/24)	Proposed 2024-25	$ Change	% Change
1420	***Legal Services:*** Retainer for legal counsel, non-retainer issues such as labor and student matters, as well as expenses associated with actions brought by or against the District.	$ 350,000	$ 375,809	$ 350,000	$ 188,178	$ 350,000	$ -	0.00%
1430	***Human Resources:*** Salaries for Assistant Superintendent (.5 FTE), Human Resources Administrator and staff, contractual services, recruitment, materials, and supplies.	$ 673,960	$ 614,096	$ 639,251	$ 459,718	$ 646,019	$ 6,768	1.06%
1460-1480	***Public Information Services and Records Management:*** Salaries for Executive Director and office staff, publications printing, automated calling system, District website, materials and supplies.	$ 280,400	$ 285,725	$ 386,899	$ 311,416	$ 429,071	$ 42,172	10.90%

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Proposed Expenditure Budget (1620-1622)

Function Code	Functional Area and Description	2022-23 Budget	2022-23 Actual	2023-24 Budget	2023-24 YTD (as of 3/15/24)	Proposed 2024-25	$ Change	% Change
1620-1622	***Facilities, Operations and Safety:*** Salaries for Director of School Facilities & Operations, office staff, campus patrol, custodians, cleaners, and maintenance and grounds staff. Districtwide furniture, facilities equipment, utilities, maintenance contracts, telephone services and supplies.	$ 10,349,510	$ 9,647,897	$ 10,243,194	$ 6,668,196	$ 10,877,035	$ 633,841	6.19%

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Proposed Expenditure Budget (1670-1910)

Function Code	Functional Area and Description	2022-23 Budget	2022-23 Actual	2023-24 Budget	2023-24 YTD (as of 3/15/24)	Proposed 2024-25	$ Change	% Change
1670	***Central Printing and Mailing:*** Print shop salaries and operations, copier purchase agreements, postage, paper, materials and supplies.	$ 457,374	$ 357,861	$ 403,805	$ 168,477	$ 392,234	$ (11,571)	-2.87%
1910	***District Insurance:*** Includes property & casualty insurance provided through New York Schools Insurance Reciprocal and National Flood Insurance Program.	$ 645,000	$ 615,935	$ 645,000	$ 710,939	$ 795,000	$ 150,000	23.26%

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Proposed Expenditure Budget (1920-1981)

Function Code	Functional Area and Description	2022-23 Budget	2022-23 Actual	2023-24 Budget	2023-24 YTD (as of 3/15/24)	Proposed 2024-25	$ Change	% Change
1920	***School District Dues and Memberships:*** Dues and membership fees for local, regional and national educational organizations.	$ 10,200	$ 3,767	$ 5,000	$ 3,808	$ 5,000	$ -	0.00%
1930	***Judgments and Claims:*** Funded from liability reserve, as necessary.	$ -	$ 155,833	$ -	$ -	$ -	$ -	0.00%
1981	***BOCES Administrative and Rental Fees:*** District's proportional share of Nassau BOCES administrative and facilities costs. As a component district of Nassau BOCES we are required to provide this support.	$ 430,000	$ 428,914	$ 441,344	$ 429,727	$ 467,237	$ 25,893	5.87%

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Proposed Expenditure Budget (2010-2020)

Function Code	Functional Area and Description	2022-23 Budget	2022-23 Actual	2023-24 Budget	2023-24 YTD (as of 3/15/24)	Proposed 2024-25	$ Change	% Change
2010	***Curriculum and Instruction Office:*** Salaries for Assistant Superintendent (.5 FTE) and office staff, curriculum planning and development. Includes academic data management.	$ 369,191	$ 348,777	$ 358,478	$ 188,086	$ 287,145	$ (71,333)	-19.90%
2020	***Building Supervision:*** Salaries for building level administration and clerical staff, materials, supplies, contractual and equipment expenses.	$ 3,856,123	$ 3,781,456	$ 3,847,945	$ 2,659,713	$ 3,902,651	$ 54,706	1.42%

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Proposed Expenditure Budget (2060-2070)

Function Code	Functional Area and Description	2022-23 Budget	2022-23 Actual	2023-24 Budget	2023-24 YTD (as of 3/15/24)	Proposed 2024-25	$ Change	% Change
2060-2070	***Staff Development and In-service Training:*** Continued training and professional development for faculty and staff.	$ 584,485	$ 353,077	$ 472,215	$ 375,998	$ 443,961	$ (28,254)	-5.98%

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Proposed Expenditure Budget (2110)

Function Code	Functional Area and Description	2022-23 Budget	2022-23 Actual	2023-24 Budget	2023-24 YTD (as of 3/15/24)	Proposed 2024-25	$ Change	% Change
2110	***Instruction-General Education:*** Salaries for teachers, department chairs, substitutes, teaching assistants, teacher aides and monitors for general education, suspension and home-bound instruction. Includes contractual services, textbooks, materials and supplies. Includes textbooks for students attending non-public schools and BOCES services. All expenditures in this functional area of the budget support direct instructional services.	$ 34,511,357	$ 33,051,048	$ 36,273,784	$ 19,856,423	$ 34,767,196	$ (1,506,588)	-4.15%

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Proposed Expenditure Budget (2250-2280)

Function Code	Functional Area and Description	2022-23 Budget	2022-23 Actual	2023-24 Budget	2023-24 YTD (as of 3/15/24)	Proposed 2024-25	$ Change	% Change
2250-2253	***Special Education:*** Salaries for Assistant Superintendent, Assistant Director, office staff, teachers, substitutes, teaching assistants, teacher aides and monitors for special education. Special instruction and related services. Tuition for out-of-district and residential placements. Screening and evaluation of students (CSE and CPSE). Includes special education services provided to students attending non-public schools (costs recovered for non-resident students).	$ 18,155,328	$ 16,026,215	$ 18,844,495	$ 10,004,387	$ 19,163,684	$ 319,189	1.69%
2259	***English Language Learners:*** Services for students identified as English as a New Language / English Language Learners. Function designation aligns with NYS reporting.	$ -	$ 16,740	$ -	$ 862,894	$ 1,430,504	$ 1,430,504	100.00%
2280	***Occupational Education Services:*** Tuition for BOCES occupational education services.	$ 445,600	$ 377,979	$ 368,966	$ 204,097	$ 425,000	$ 56,034	15.19%

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Proposed Expenditure Budget (2330-2335)

Function Code	Functional Area and Description	2022-23 Budget	2022-23 Actual	2023-24 Budget	2023-24 YTD (as of 3/15/24)	Proposed 2024-25	$ Change	% Change
2330-2331	***Adult Education and Summer Instructional Programs:*** Provides for adult education and includes continuation of an academic summer immersion program to support English Language Learners. Fees offset a portion of program costs.	$ 217,597	$ 258,405	$ 280,651	$ 212,879	$ 262,548	$ (18,103)	-6.45%
2334-2335	***GED Program & Long Term Supervision:*** Offers alternative to traditional high school program.	$ 137,972	$ 213,020	$ 172,172	$ 150,154	$ 188,118	$ 15,946	9.26%

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Proposed Expenditure Budget (2610-2630)

Function Code	Functional Area and Description	2022-23 Budget	2022-23 Actual	2023-24 Budget	2023-24 YTD (as of 3/15/24)	Proposed 2024-25	$ Change	% Change
2610	***Library Media Services:*** Salaries for library media specialists and library support staff. Includes books, periodicals, library-specific database subscriptions, BOCES services, audio-visual resources, library management software resources and materials and supplies. Contractual support services and network maintenance.	$ 874,614	$ 795,440	$ 863,994	$ 505,689	$ 867,472	$ 3,478	0.40%
2630	***Instructional Technology*** : Salaries for Assistant Superintendent (.5 FTE), technical and support staff, hardware and software purchases, maintenance, repair and licenses, materials and supplies, contractual support services and network maintenance.	$ 3,960,826	$ 3,671,116	$ 3,975,333	$ 2,545,497	$ 3,876,053	$ (99,280)	-2.50%

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Proposed Expenditure Budget (2805-2825)

Function Code	Functional Area and Description	2022-23 Budget	2022-23 Actual	2023-24 Budget	2023-24 YTD (as of 3/15/24)	Proposed 2024-25	$ Change	% Change
2805	***Attendance:*** Salaries for secondary school staff to monitor and follow up on attendance issues as well as for the Registration & Attendance Office.	$ 176,026	$ 185,381	$ 190,827	$ 108,486	$ 177,227	$ (13,600)	-7.13%
2810-2825	***Pupil Personnel Services:*** Salaries for guidance director and counselors, psychologists, social workers, nurses and clerical support staff. Equipment, supplies and materials. Includes health services provided to non-public school students.	$ 5,521,550	$ 5,789,865	$ 5,431,409	$ 3,223,768	$ 5,901,297	$ 469,888	8.65%

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Proposed Expenditure Budget (2850-2855)

Function Code	Functional Area and Description	2022-23 Budget	2022-23 Actual	2023-24 Budget	2023-24 YTD (as of 3/15/24)	Proposed 2024-25	$ Change	% Change
2850	***Co-Curricular Services:*** Includes supervision, materials and supplies for co-curricular programs and activities.	$ 550,398	$ 516,256	$ 555,291	$ 359,667	$ 564,581	$ 9,290	1.67%
2855	***Interscholastic Athletics:*** Includes salaries for administration, coaches, supervision, equipment, uniforms, materials and fees for the interscholastic athletic program.	$ 1,251,085	$ 1,370,806	$ 1,352,940	$ 1,097,189	$ 1,387,239	$ 34,299	2.54%

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Proposed Expenditure Budget (5510-7149)

Function Code	Functional Area and Description	2022-23 Budget	2022-23 Actual	2023-24 Budget	2023-24 YTD (as of 3/15/24)	Proposed 2024-25	$ Change	% Change
5510-5550	***Transportation Public and Non-Public:*** Transportation for public and non-public students in accordance with voter authorized limits, special education, field trips and athletics, as well as salaries for the transportation office.	$ 9,150,364	$ 8,596,112	$ 9,859,181	$ 5,725,026	$ 11,404,192	$ 1,545,011	15.67%
7140-7142 & 7149	***Recreation & Summer Programs and Plus Program :*** Salaries, materials and supplies for youth recreation programs and swimming during the school year and summer. This also includes the Summer Playschool program. Self-supporting fees to offset program costs are included as revenue.	$ 512,062	$ 666,882	$ 804,478	$ 757,723	$ 842,333	$ 37,855	4.71%

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Proposed Expenditure Budget (8060-9089)

Function Code	Functional Area and Description	2022-23 Budget	2022-23 Actual	2023-24 Budget	2023-24 YTD (as of 3/15/24)	Proposed 2024-25	$ Change	% Change
8060-8070	***Senior Citizen Program & Census:*** Support for senior citizen and shared community programs.	$ 10,000	$ 10,000	$ 10,000	$ 6,667	$ 10,000	$ -	0.00%
9010-9089	***Employee Benefits:*** District portion of retirement system, health insurance, Social Security, Workers' Compensation, life, unemployment, dental, and vision care insurance.	$ 28,410,000	$ 26,101,999	$ 29,582,401	$ 20,145,226	$ 30,371,401	$ 789,000	2.67%

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Proposed Expenditure Budget (9710-9950)

Function Code	Functional Area and Description	2022-23 Budget	2022-23 Actual	2023-24 Budget	2023-24 YTD (as of 3/15/24)	Proposed 2024-25	$ Change	% Change
9710-9789	***Debt Service & Capital:*** Includes debt service for school district bond issues and tax anticipation notes, as well as capital lease expense related to energy savings project.	$ 2,468,633	$ 2,368,633	$ 2,470,634	$ 2,110,379	$ 2,052,625	$ (418,009)	-16.92%
9901-9950	***Interfund Transfers:*** Includes transfers to Capital Fund to provide for renovation, repair and upkeep of facilities, School Lunch and Special Aid / Summer Tuition, to provide for summer special education mandated services.	$ 4,188,500	$ 21,378,827	$ 4,188,500	$ 4,000,000	$ 4,173,500	$ (15,000)	-0.36%

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Budget-to-Budget Comparison

Adopted Budget 2023 - 2024	$	135,017,834
Proposed Budget 2024 - 2025	$	138,494,692
Dollar Increase	$	3,476,858
Percentage Increase		2.58%

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2024-25 Proposed Revenue Budget



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2024-25 Proposed Revenue Budget

Revenue Type		Adopted 2023-2024		Projected 2024-2025
State Aid	$	19,807,077	$	20,531,480
PILOTS	$	2,567,839	$	2,762,784
Projected Other Revenues	$	2,855,400	$	4,043,000
	$	**25,230,316**	**$**	**27,337,264**
ERS	$	710,018	$	592,957
Workers Comp	$	500,000	$	500,000
Debt Service	$	-	$	1,486,971
Total Gap Funding	**$**	**1,210,018**	**$**	**2,579,928**
Budget	**$**	**135,017,834**	**$**	**138,494,692**
Tax Levy	**$**	**108,577,500**	**$**	**108,577,500**

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UPDATED!

2024-25 Proposed Capital Projects

Projects	Estimated Costs
Reconstruction of (4) existing tennis courts and construction of 5th tennis court @ HHS	$ 1,964,000
Installation of new tennis court lighting for (5) courts @ HHS*	$ 552,940
Replacement of interior doors and hardware @ HHS	$ 20,000
Construction of new field house to include bathroom facilities, concessions, and storage @ HHS	$ 1,453,760
Reconstruction of cafeteria and kitchen @ FECC	$ 500,000
Total Estimated Cost	**$ 4,490,700**

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2024-25 Proposed Capital Projects (continued)

- *Total Projects Estimated Cost: $4,490,700
  - If bids come in below budget ($4,000,000) for all projects listed, all work will be completed.
  - If bids come in too high and the cost of all projects exceeds budget ($4,000,000) – the installation of lighting for the tennis courts will be removed and considered for a future budget.

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What's on the Ballot?



- <u>Proposition #1: Hewlett-Woodmere School Budget</u>
  - Election of 3 BOE Trustees
    - Three (3) members shall serve three (3) year terms commencing July 1, 2024 and expiring on June 30, 2027
- <u>Proposition #2: Creation of New Capital Reserve Fund</u>
- <u>Proposition #3: Hewlett-Woodmere Public Library Budget</u>
  - Election of 1 Trustee for a five (5) year term

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Voter Registration Information

Qualified registered voters can obtain applications for absentee ballots during school business hours in the Office of the District Clerk. Please see website under 2024-2025 Budget Development for important deadlines.

- Voter Registration hours are as follows:
  - Monday through Friday during regular business hours
  - Wednesday, May 8, 2024 – extended hours for voter registration from 7:00 AM – 9:00 PM
  - Last day to register to vote is <u>Wednesday, May 15, 2024</u>

<u>Office of the District Clerk is located at</u>:
1 Johnson Place, Woodmere, New York



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Upcoming Meetings

- March 26, 2024 – Public Budget Forum – 6:30 PM
- April 10, 2024 – BOE Adopts Budget – 6:45 PM
- May 8, 2024 – Annual Budget Hearing – 6:30 PM

At Woodmere Education Center

- <u>Budget Q&A Sessions</u>
  - ✓ April 17, 2024 – 7:00 PM @ Woodmere Fire Department
  - ✓ May 2, 2024 – 12:00 noon @ CALE
  - ✓ May 16, 2024 – 11:00 AM @ Hewlett-Woodmere Public Library

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Budget Vote

Tuesday, May 21, 2024

7:00 AM – 10:00 PM

Woodmere Education Center

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