



BUDGET HEARING

2025-26 Proposed Budget | May 13, 2025

Acting Superintendent of
Schools
Susan Johnson

Asst. Superintendent for Business & Operations
Jamal J. Scott



2025-26 Budget Hearing Agenda

We endeavor to provide the best educational programs to our students in the most fiscally responsible manner. We will demonstrate to the residents of our school district that we are effective and responsible stewards of their resources.

- 2025-26 Proposed Expenditures
- Charter School Analysis
- 2025-26 Projected Revenue
- Tax Cap Analysis
- State Aid Analysis
- Fund Balance
- Contingency Budget
- Important Dates
- Questions & Comments

2025-26 PROPOSED THREE-PART BUDGET

Three-Part Budget includes Administrative, Capital, and Program Expenditures



Administrative

\$ 29,684,548



Program

\$ 289,045,079



Capital

\$ 40,103,278

TOTAL BUDGET: \$358,832,905

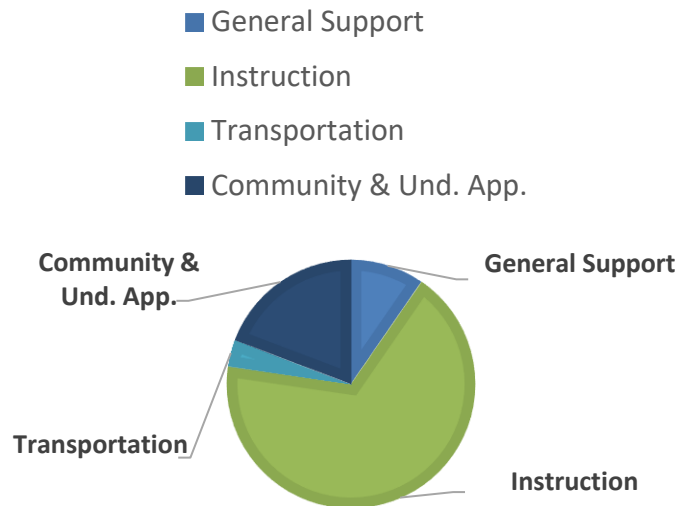
2025-26 Proposed Three-Part Budget Breakdown

Function	Includes Budget Codes:	Total	Admin	Program	Capital
Board Of Education	1010 - 1060	\$252,250	\$252,250		
Central Administration	1240	\$647,307	\$647,307		
Business and Finance	1310 - 1345	\$2,782,329	\$2,782,329		
Legal Services	1420	\$1,425,000	\$1,425,000		
Personnel	1430	\$1,082,588	\$1,082,588		
Public Information	1480	\$295,000	\$295,000		
Operation of Plant	1620, 1622	\$18,477,983			\$18,477,983
Maintenance of Plant	1621	\$3,473,675			\$3,473,675
Other Central Services	1670 - 1690	\$2,675,408	\$2,675,408		
Other Special Items	1910 - 1930, 1981	\$4,819,530	\$4,819,530		
Curriculum Dev. And Sup.	2010	\$2,489,195	\$2,489,195		
Sup. Regular School	2020	\$5,124,369	\$5,124,369		
Conferences/Professional Dev.	2070	\$15,000		\$15,000	
Instruction (Net of Supervision)	2110 - 2855	\$228,012,259		\$228,012,259	
Contract Transportation	5510 - 5581	\$12,777,868		\$12,777,868	
Community Services	7140	\$15,900		\$15,900	
Employee Benefits	9010 - 9070	\$61,392,809	\$8,091,572	\$48,224,052	\$5,077,185
Debt Services	9711 - 9760	\$11,424,435	-	-	\$11,424,435
Transfer of Capital/Debt	9901 - 9950	\$1,650,000	-	-	\$1,650,000
TOTAL		\$358,832,905	\$29,684,548	\$289,045,079	\$40,103,278



2025-26 PROPOSED EXPENDITURES

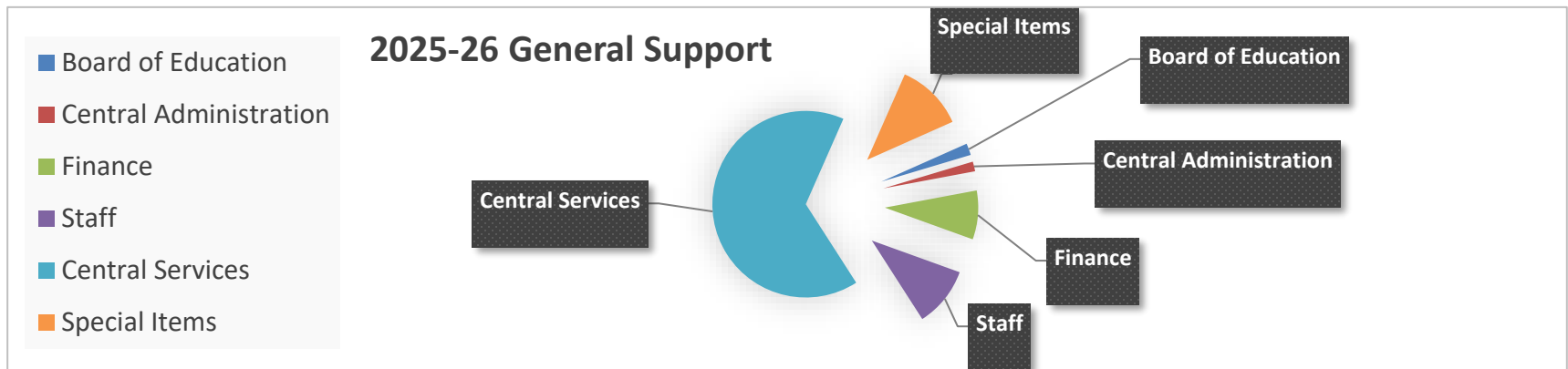
2025-26 PERCENT COMPARISON



Expense	2025-26	2024-25	% Change
General Support	\$ 35,931,070	\$33,554,342	7.08%
Instruction	\$ 235,640,823	\$214,798,937	9.70%
Transportation	\$ 12,777,868	\$11,131,593	14.79%
Community & Undistributed Appropriations	\$ 74,483,144	\$69,137,332	7.73%
TOTAL EXPENDITURES	\$358,832,905	\$328,622,204	9.19%

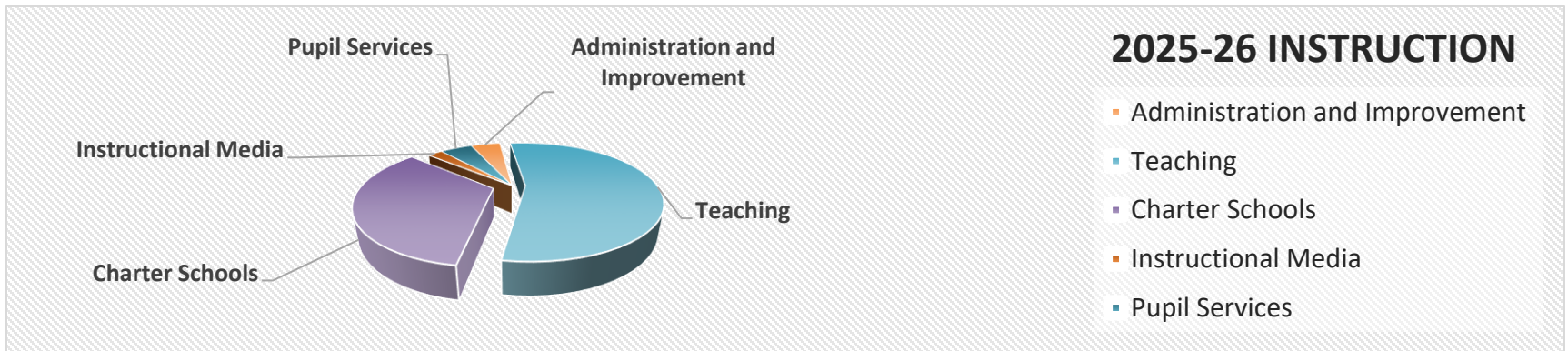
2025-26 PROPOSED EXPENDITURE – GENERAL SUPPORT

General Support Expenses	Functions	2025-26	2024-25	% Change
Board of Education	1010, 1040, 1060	\$252,250	\$598,750	-57.87%
Central Administration	1240	\$647,308	\$524,322	23.46%
Finance (Business Office, Auditing)	1310, 1320, 1325, 1345	\$2,782,329	\$2,730,270	1.91%
Staff (HR, Legal, PR, BOCES)	1420, 1430, 1480	\$2,802,588	\$2,726,475	2.79%
Central Services (Facilities, Security, Technology)	1620, 1621, 1622, 1670, 1680	\$24,627,065	\$22,706,985	8.46%
Special Items (Insurance, Judgements)	1910, 1930, 1981	\$4,819,530	\$4,267,540	12.93%
TOTAL GENERAL SUPPORT		\$35,931,070	\$33,554,342	7.08%



2025-26 PROPOSED EXPENDITURE – INSTRUCTION

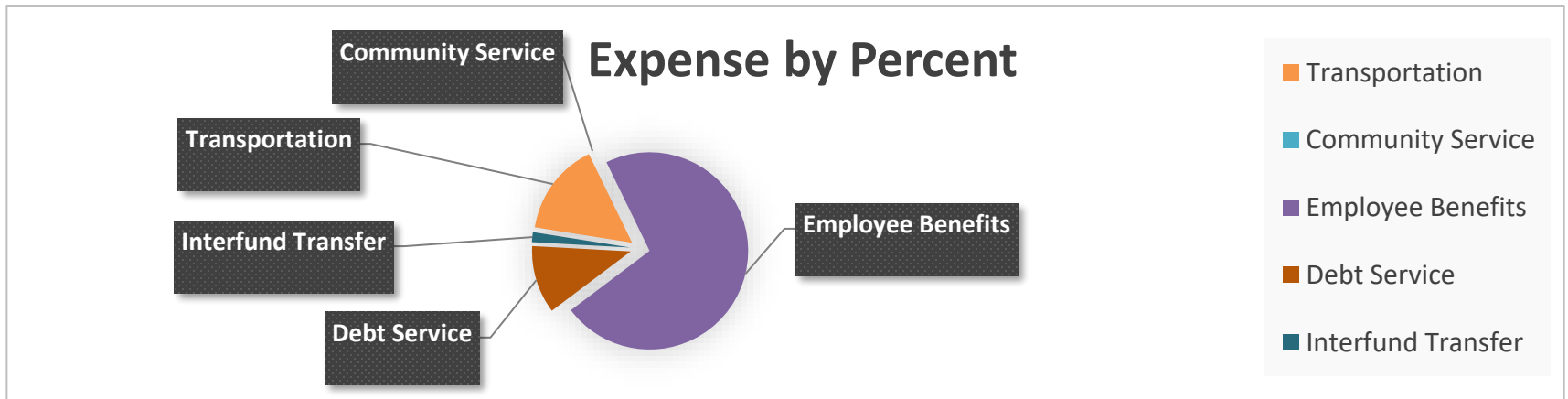
Instruction Expenses	Functions	2025-26	2024-25	% Change
Administration and Improvement (Admin, Clerical)	2010, 2020, 2070	\$7,613,564	\$8,915,532	-14.60%
Teaching (Teachers, TAs, Subs, Special Ed., BOCES)	2110, 2250, 2280, 2330	\$212,090,809	\$189,849,965	11.71%
Instructional Media (Media, AV, Library)	2610, 2630	\$4,881,661	\$5,731,644	-14.83%
Pupil Services (Attendance Aides, Guidance, Nurses, Psychologists, Social Workers, Athletics)	2805, 2810, 2815, 2820, 2825, 2850, 2855	\$11,054,789	\$10,301,796	7.31%
TOTAL INSTRUCTION		\$235,640,823	\$214,798,937	9.70%



2025-26 PROPOSED EXPENDITURES

Transportation, Community & Undistributed Appropriations

Other Expenses	Functions	2025-26	2024-25	% Change
Transportation	5510, 5540	\$12,777,868	\$11,131,593	14.79%
Community Service	7140	\$15,900	\$15,000	6.00%
Employee Benefits (Health benefits, ERS, TRS)	9010, 9020, 9030, 9040, 9045, 9050, 9055, 9060, 9065, 9070	\$61,392,809	\$57,442,751	6.88%
Debt Service	9711, 9731, 9760	\$11,424,435	\$10,529,581	8.50%
Interfund Transfer	9901, 9950	\$1,650,000	\$1,150,000	43.48%
Total Transportation, Community & Undistributed Appropriations		\$87,261,012	\$80,268,925	8.71%



2025-26 KEY PROPOSED EXPENDITURES

What does the proposed appropriation increase represent?

Key Expenses in General Support:

- Facilities, Security, and Support Staff contractual salary increases
- Insurance Increased for Property, Fire, Cyber, Employee Liability, Excess Catastrophe, etc.

General Support
\$35,931,070

Key Expenses in Instruction:

- Charter Schools increased by 22.44% from \$86,944,524 to \$106,452,182.
- Overall salaries increased by 0.13% due to contractual obligations, and reduction in staff.
- 6.32% Special Education increase attributed to meeting BOCES cost (\$46,738,150), higher tuition for private and public schools, evaluation & therapists, and tutoring.

Instruction
\$235,640,823

Key Expenses in Transportation:

- Transportation increased by 14.79% based on the projected CPI for 2025-2026 and higher fuel cost.

Transportation
\$12,777,868

Key Expenses in Community and Other Expenditures:

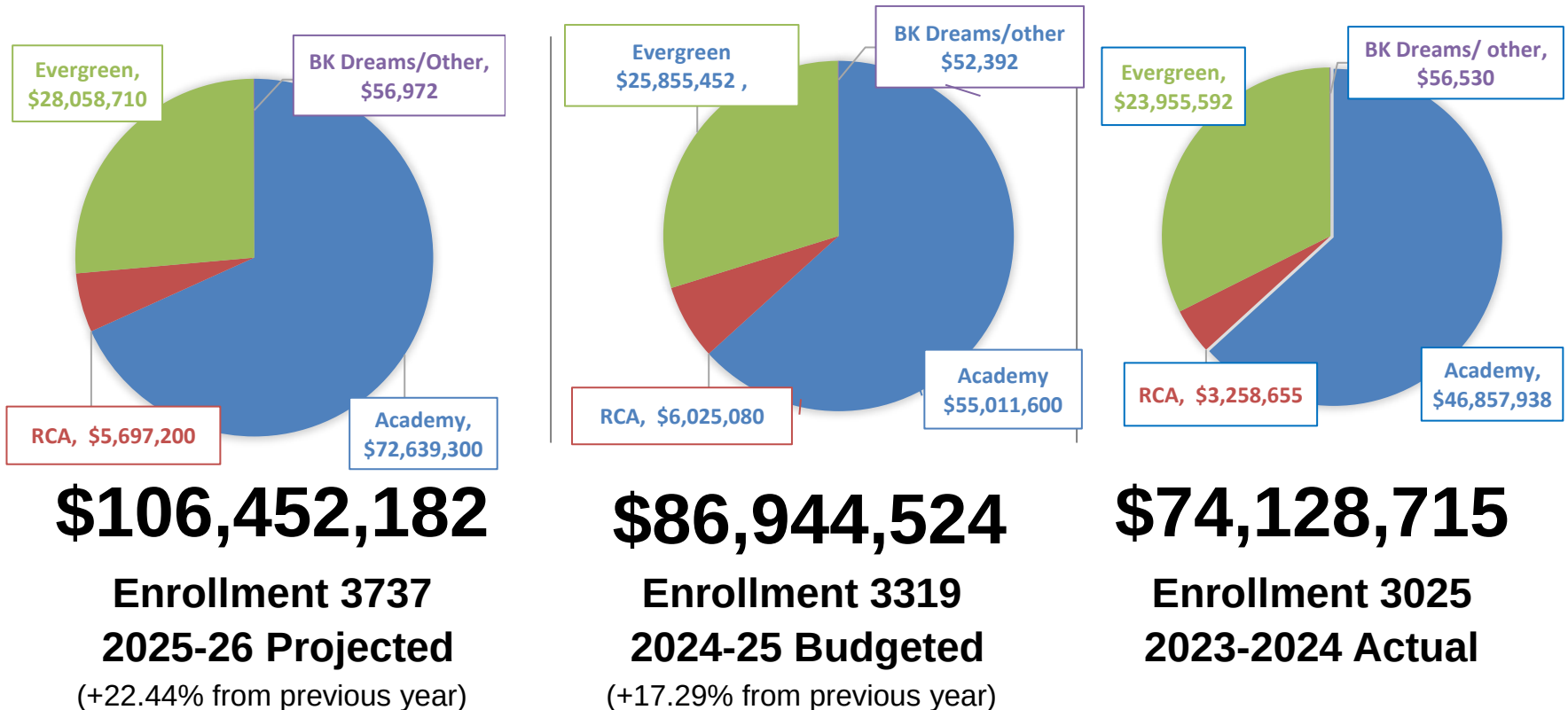
- Health and Dental Insurance increase by 10.5%.
- Debt Service saw a 43.48% increase, which is based on the borrowing fees for new TAN or RAN, and BAN.

Community & Other Expenditures
\$74,483,144

CHARTER SCHOOL ANALYSIS

Charter School	Student Count 2025/2026 Projected Budget	Student Count 2024/2025 Budget	Student Count 2023/2024 Actual	Student Count 2022/2023 Actual	Student Count 2021/2022
Academy Charter	2550	2100	1912	1,988	1,836
Expense:	72,639,300	55,011,600	46,857,938	44,863,152	38,784,858
Roosevelt Children's Academy	200	230	133	165	203
Expense:	5,697,200	6,025,080	3,258,655	3,715,935	4,290,780
Evergreen Charter	985	987	978	774	692
Expense:	28,058,710	25,855,452	23,955,592	17,456,315	14,632,339
Brooklyn Dreams Academy	2	2	2	3	2
Expense:	56,972	52,392	56,530	60,166	42,240
Total Enrollment	3737	3319	3025	2930	2733
Total Expense	\$106,452,182	\$86,944,524	\$74,128,715	\$67,072,047	\$57,750,217

Charter School: 3-Year Comparison



2025-26 PROJECTED REVENUE BUDGET

Revenue Account	2025 – 2026 Projected Budget	2024 - 2025 Budget	Dollar Change	Percent Change
Property Tax Levy	75,934,370	75,934,370	0	0.00%
PILOT (Payments in Lieu of Taxes)	5,000,000	5,000,000	0	0.00%
State Aid	264,027,951	240,406,780	23,621,171	9.83%
Assigned Fund Balance & Reserves	10,420,584	4,531,054	5,889,530	130%
Other Revenues	3,450,000	2,750,000	700,000	25.45%
Total Revenue	\$358,832,905	\$328,622,204	\$30,210,701	9.19%



Tax Cap Analysis

Tax Year	Property Tax Levy	Tax Levy Increase	Tax Cap	Taxpayer Savings
2025-26	\$75,934,370	0%	.29%	\$217,172
2024-25	\$75,934,370	0%	6.26%	\$4,756,220
2023-24	\$75,934,370	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	.33%	2.20%	\$1,415,056
TOTAL TAXPAYER SAVINGS FOR NINE YEARS				\$18,700,795

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 the formula.
- School districts must use the formula to calculate the tax levy limit and tax cap.

2025-26 State Aid Analysis

2025-26 ESTIMATED AIDS:	2025-26 Legislative Budget State Aid Projections 5/08/25	2024-25 State Aid Estimate as of 05/08/25	Dollar Change	Percent Change
FOUNDATION AID	\$195,604,574	\$191,769,191	\$3,835,383	2.00%
FULL DAY K CONVERSION	\$0	\$0	\$0	0.00%
UNIVERSAL PRE-KINDERGARTEN	\$7,490,600	\$4,952,709	\$2,537,891	51.24%
BOCES	\$5,905,139	\$6,734,867	(\$829,728)	-12.32%
HIGH COST, EXCESS COST	\$9,968,777	\$10,804,880	(\$836,103)	-7.74%
PRIVATE EXCESS COST	\$2,517,561	\$2,200,552	\$317,009	14.41%
HARDWARE & TECHNOLOGY	\$201,127	\$212,341	(\$11,214)	-5.28%
SOFTWARE, LIBRARY, TEXTBOOK	\$734,457	\$722,609	\$11,848	1.64%
TRANSPORTATION INCL SUMMER	\$10,325,714	\$8,577,297	\$1,748,417	20.38%
BUILDING + BLDG REORG INCENT	\$3,742,362	\$3,537,120	\$205,242	5.80%
OPERATING REORG INCENTIVE	\$0	\$0	\$0	0.00%
CHARTER SCHOOL TRANSITIONAL	\$29,820,388	\$10,640,071	\$19,180,317	180.26%
ACADEMIC ENHANCEMENT	\$2,520,255	\$2,520,255	\$0	0.00%
HIGH TAX AID	\$2,687,597	\$2,687,597	\$0	0.00%
SUPPLEMENTAL PUB EXCESS COST	\$0	\$0	\$0	0.00%
TOTAL	\$271,518,551	\$245,359,489	\$26,159,062	10.66%
UPK REDUCTION	\$7,490,600	\$4,952,709	\$2,537,891	51.24%
TOTAL PROJECTED REVENUE	\$264,027,951	\$240,406,780	\$23,621,171	9.83%

FUND BALANCE

Fund Balance	Projected Balance 6/30/2025	Projected Budget 2025- 2026	Projected Balance 6/30/2026
Unassigned Fund	14,353,316		14,353,316
Assigned Fund	10,420,584	10,420,584	
Worker's Compensation Reserve	8,068,316	-	8,068,316
Teacher Retirement Reserve (TRS)	4,233,411	-	4,233,411
Employees Retirement Reserve (ERS)	7,393,391	-	7,393,391
Employee Benefits & Accrued Liability Reserve	6,618,766	-	6,618,766
Unemployment Insurance Reserve	1,228,666	-	1,228,666
Insurance Reserve	455,010		455,010
Capital Reserve	10,786,452		10,786,452
Totals	63,557,912	10,420,584	53,137,328



What happens if the budget is defeated?

BUDGET REVOTE

District can go out for a budget revote on June 17th, 2025. If the revote is defeated on June 17th, 2025, the District will automatically implement a Contingency Budget

CONTINGENCY BUDGET

District can implement a Contingency Budget without a revote or if revote is defeated.

CONTINGENCY BUDGET OVERVIEW

- No increase in TAX LEVY from 2025-26
 - Tax Levy remains the same as this budget, **0% increase**
- Reduction in overall budget
- No equipment purchases
- Possible program cuts and staff reduction



WHEN AND WHERE TO VOTE



BUDGET VOTE & BOARD ELECTION

Tuesday, May 20, 2025

7 a.m. - 9 p.m.

**ABGS Middle School Media Center
70 Greenwich St, Hempstead, NY 11550**

For more information, please visit the District's website at www.hempsteadschools.org. For absentee ballots, please call the District Clerk at 516-434-4002

ABSENTEE EARLY MAIL APPLICATIONS

Registered voters who want to cast absentee ballots must complete an application for the District either by visiting hempsteadschools.org or by contacting the District Clerk at 516-434-4002. An absentee early mail application will be sent upon completion of an application. Alternatively, applications can be picked up at the District Clerks Office at 185 Peninsula Boulevard from 9 a.m. to 4 p.m., Monday through Friday, prior to the election. **Applications must be filed with the District by 5 p.m. on Election Day.**

QUESTIONS



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