



BUDGET HEARING

2026-27 Proposed Budget | May 12, 2026

Superintendent of Schools
Gary Rush

Asst. Superintendent for Business & Operations
Jamal J. Scott



2026-27 Budget Hearing Agenda

We endeavor to provide the best educational programs for 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.

- 2026-27 Proposed Expenditures
- Charter School Analysis
- 2026-27 Projected Revenue
- Tax Cap Analysis
- State Aid Analysis
- Fund Balance
- Enhancements
- Contingency Budget
- Important Dates
- Questions & Comments

2026-27 PROPOSED THREE-PART BUDGET

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



Administrative

\$ 31,126,529



Program

\$ 306,952,183



Capital

\$ 40,123,365

TOTAL BUDGET: \$378,202,077

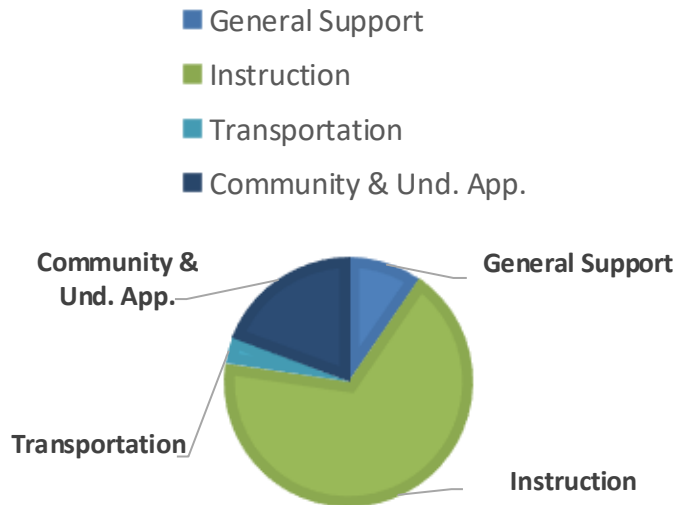
2026-27 Proposed Three-Part Budget Breakdown

Function	Includes Budget Codes:	Total	Admin	Program	Capital
Board Of Education	1010 - 1060	\$601,639	\$601,639		
Central Administration	1240	\$503,691	\$503,691		
Business and Finance	1310 - 1345	\$2,998,977	\$2,998,977		
Legal Services	1420	\$1,425,000	\$1,425,000		
Personnel	1430	\$1,131,179	\$1,131,179		
Public Information	1480	\$310,000	\$310,000		
Operation of Plant	1620, 1622	\$18,084,168			\$18,084,168
Maintenance of Plant	1621	\$3,732,550			\$3,732,550
Other Central Services	1670 - 1690	\$2,654,722	\$2,654,722		
Other Special Items	1910 - 1930, 1981	\$5,178,087	\$5,178,087		
Curriculum Dev. And Sup.	2010	\$2,529,126	\$2,529,126		
Sup. Regular School	2020	\$6,183,450	\$6,183,450		
Conferences/Professional Dev.	2070	\$20,000		\$20,000	
Instruction (Net of Supervision)	2110 - 2855	\$247,306,528		\$247,306,528	
Contract Transportation	5510 - 5581	\$14,251,850		\$14,251,850	
Community Services	7140	\$15,900		\$15,900	
Employee Benefits	9010 - 9070	\$57,743,991	\$7,610,658	\$45,357,905	\$4,775,428
Debt Services	9711 - 9760	\$11,781,219	-	-	\$11,781,219
Transfer of Capital/Debt	9901 - 9950	\$1,750,000	-	-	\$1,750,000
TOTAL		\$378,202,077	\$31,126,529	\$306,952,183	\$40,123,365



2026-27 PROPOSED EXPENDITURES

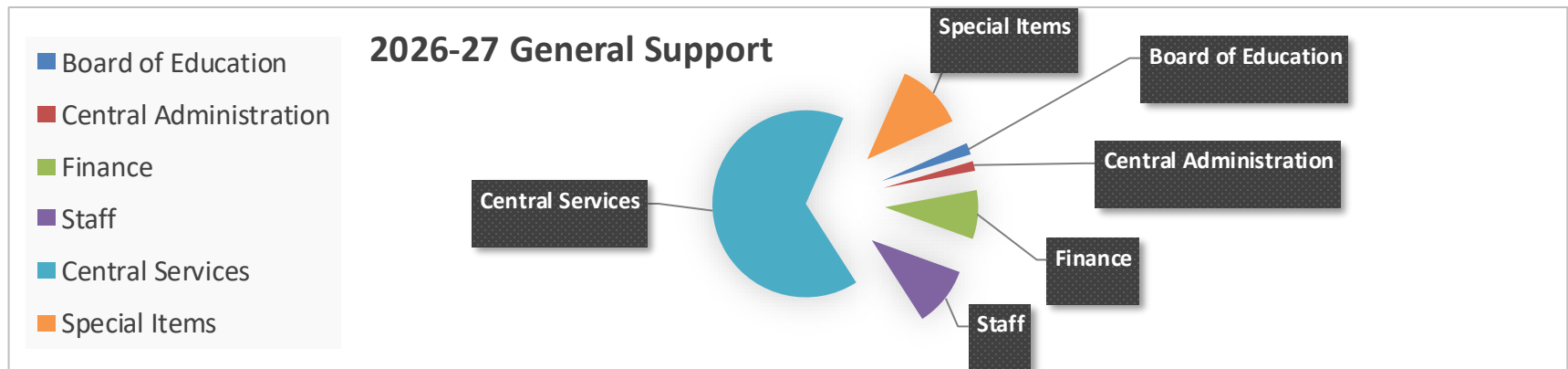
2026-27 PERCENT COMPARISON



Expense	2025-26	2026-27	% Change
General Support	\$ 35,931,070	\$36,620,013	1.92%
Instruction	\$ 235,640,823	\$256,039,104	8.66%
Transportation	\$ 12,777,868	\$14,251,850	11.54%
Community & Undistributed Appropriations	\$ 74,483,144	\$71,291,110	-4.29%
TOTAL EXPENDITURES	\$358,832,905	\$378,202,077	5.40%

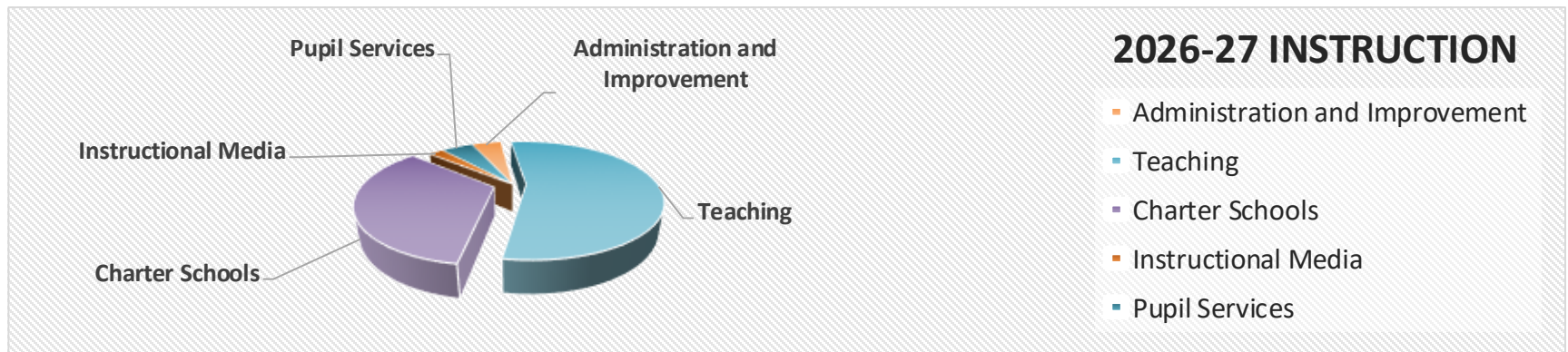
2026-27 PROPOSED EXPENDITURE – GENERAL SUPPORT

General Support Expenses	Functions	2025-26	2026-27	% Change
Board of Education	1010, 1040, 1060	\$252,250	\$601,639	138.51%
Central Administration	1240	\$647,308	\$503,691	-22.19%
Finance (Business Office, Auditing)	1310, 1320, 1325, 1345	\$2,782,329	\$2,998,977	7.79%
Staff (HR, Legal, PR, BOCES)	1420, 1430, 1480	\$2,802,588	\$2,866,179	2.27%
Central Services (Facilities, Security, Technology)	1620, 1621, 1622, 1670, 1680	\$24,627,065	\$24,471,440	-0.63%
Special Items (Insurance, Judgements)	1910, 1930, 1981	\$4,819,530	\$5,178,087	7.44%
TOTAL GENERAL SUPPORT		\$35,931,070	\$36,620,013	1.92%



2026-27 PROPOSED EXPENDITURE – INSTRUCTION

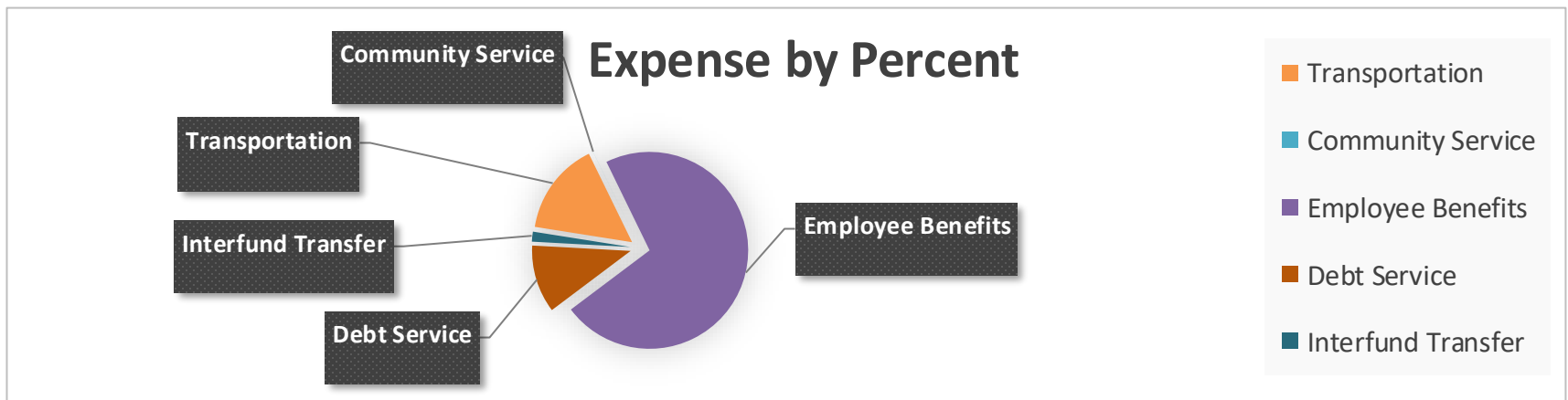
Instruction Expenses	Functions	2025-26	2026-27	% Change
Administration and Improvement (Admin, Clerical)	2010, 2020, 2070	\$7,613,564	\$8,712,575	14.43%
Teaching (Teachers, TAs, Subs, Special Ed., BOCES)	2110, 2250, 2280, 2330	\$212,090,809	\$228,125,429	7.56%
Instructional Media (Media, AV, Library)	2610, 2630	\$4,881,661	\$5,844,964	19.73%
Pupil Services (Attendance Aides, Guidance, Nurses, Psychologists, Social Workers, Athletics)	2805, 2810, 2815, 2820, 2825, 2850, 2855	\$11,054,789	\$13,356,135	20.82%
TOTAL INSTRUCTION		\$235,640,823	\$256,039,104	8.66%



2026-27 PROPOSED EXPENDITURES

Transportation, Community & Undistributed Appropriations

Other Expenses	Functions	2025-26	2026-27	% Change
Transportation	5510, 5540	\$12,777,868	\$14,251,850	11.54%
Community Service	7140	\$15,900	\$15,900	0.00%
Employee Benefits (Health benefits, ERS, TRS)	9010, 9020, 9030, 9040, 9045, 9050, 9055, 9060, 9065, 9070	\$61,392,809	\$57,743,991	-5.94%
Debt Service	9711, 9731, 9760	\$11,424,435	\$11,781,219	3.12%
Interfund Transfer	9901, 9950	\$1,650,000	\$1,750,000	6.06%
Total Transportation, Community & Undistributed Appropriations		\$87,261,012	\$85,542,960	-1.97%

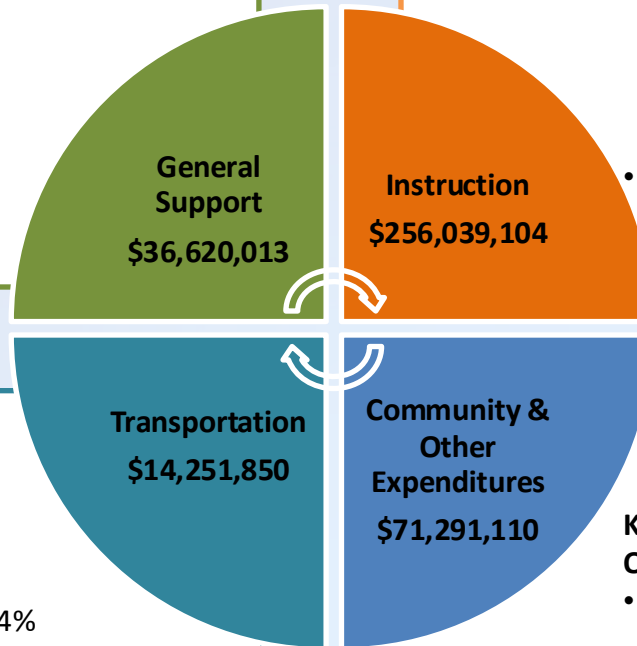


2026-27 KEY PROPOSED EXPENDITURES

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.



Key Expenses in Instruction:

- Charter Schools increased by 3.89% from \$106,452,182 to \$110,588,604.
- Overall salaries decreased 3.37% due reduction in staff.
- 21.10% Special Education increase attributed to meeting BOCES cost (\$42 M), higher tuition for private and public schools, evaluation & therapists, and tutoring.
- Contract negotiations (Teacher & Teacher Assistants)

Key Expenses in Transportation:

- Transportation increased by 11.54% based on the projected CPI for 2026-2027, higher fuel cost and increase in Charter School Transportation.

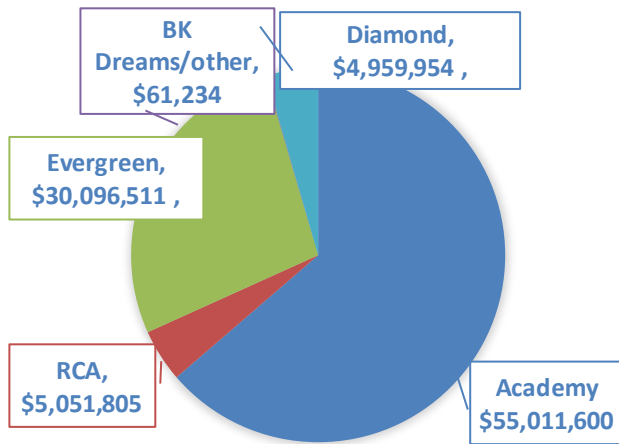
Key Expenses in Community and Other Expenditures:

- Health and Dental Insurance decrease 5.94%, attributed to staff reduction.
- Debt Service 3.12% increase, which is based on the borrowing fees for new TAN or RAN, and BAN.
- Retirement incentive

CHARTER SCHOOL ANALYSIS

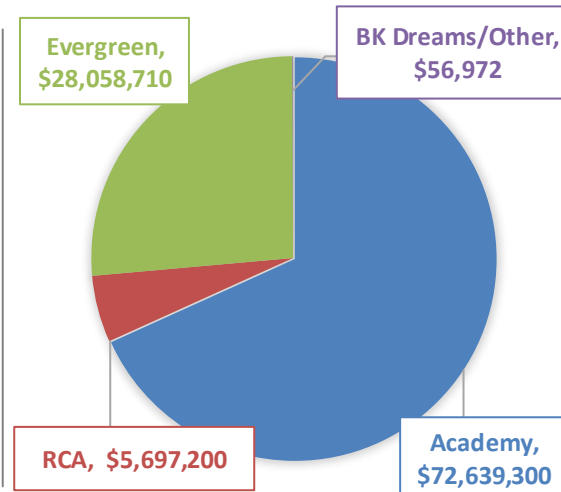
Charter School	Student Count 2026/2027 Projected Budget	Student Count 2025/2026 Budget	Student Count 2024/2025 Actual	Student Count 2023/2024 Actual	Student Count 2022/2023 Actual	Student Count 2021/2022
Academy Charter	2300	2550	2131	1912	1,988	1,836
Expense:	70,419,100	72,639,300	55,840,013	46,857,938	44,863,152	38,784,858
Roosevelt Children's Academy	165	200	115	133	165	203
Expense:	5,051,805	5,697,200	3,021,844	3,258,655	3,715,935	4,290,780
Evergreen Charter	983	985	888	978	774	692
Expense:	30,096,511	28,058,710	23,276,244	23,955,592	17,456,315	14,632,339
Nat'l Heritage/Our World	2	2	2	2	3	2
Expense:	61,234	56,972	52,942	56,530	60,166	42,240
Diamond Charter	162					
Expense:	4,959,954					
Total Enrollment	3612	3737	3319	3025	2930	2733
Total Expense	\$110,588,604	\$106,452,182	\$82,191,043	\$74,128,715	\$67,072,047	\$57,750,217

Charter School: 3-Year Comparison



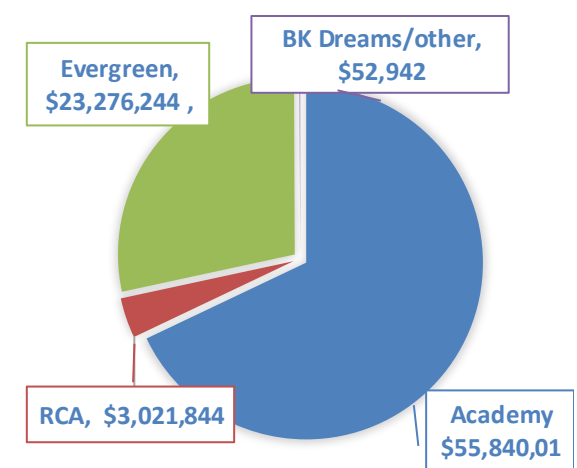
\$110,588,604

Enrollment 3612
2026-27 Projected
 (+3.89% from previous year)



\$106,452,182

Enrollment 3737
2025-2026 Budgeted
 (+29.52% from previous year)



\$82,191,043

Enrollment 3319
2024-2025 Actual

2026-27 PROJECTED REVENUE BUDGET

Revenue Account	2026 – 2027 Projected Budget	2025 - 2026 Budget	Dollar Change	Percent Change
Property Tax Levy	75,934,370	75,934,370	0	0.00%
PILOT (Payments in Lieu of Taxes)	4,500,000	5,000,000	-500,000	-10.00%
State Aid	275,223,415	264,027,951	11,195,464	4.24%
Assigned Fund Balance & Reserves	16,544,292	10,420,584	6,123,708	58.77%
Other Revenues	6,000,000	3,450,000	2,550,000	73.91%
Total Revenue	\$378,202,077	\$358,832,905	\$19,369,172	5.40%



Key Revenues

- State Aid projected increase 4.24% in 2026-27
 - 2025-26 - \$264,027,951 Enacted budget 5/08/25
 - 2026-27 - \$275,223,415 Projected budget
- District will receive approximately \$3M in Charter School Supplemental Basic Tuition **(these funds are not included in the Executive Budget Projections)**
- The new Charter School Transitional Aid we received this year, will continue in the 2026-27 school year
- 2026-27 maximum Tax Levy increase \$1,569,766
- 2026-27 Tax CAP is 2.067%
- Tax Levy will remain flat 2026-27
- Use of Fund Balance will increase 58.77% in 2026-27, \$16,544,292
- Continue to leverage grants to reduce impact on taxpayers



2026-27 Tax Cap Analysis – Nine Years

Tax Year	Property Tax Levy	Tax Levy % Increase	Tax Levy \$ Increase	Tax Cap	Tax Levy Limit	Taxpayer Savings
Proposed 2026-27	\$75,934,370	0%	\$0	2.067%	\$77,504,136	\$1,569,766
2025-26	\$75,934,370	0%	\$ -	0.286%	\$76,151,661	\$217,172
2024-25	\$75,934,370	0%	\$ -	6.26%	\$80,690,590	\$4,756,220
2023-24	\$75,934,370	0%	\$ -	3.46%	\$78,560,181	\$2,625,811
2022-23	\$75,934,370	0%	\$ -	2.78%	\$78,048,251	\$2,113,881
2021-22	\$75,934,370	0%	\$ -	1.42%	\$77,011,304	\$1,076,934
2020-21	\$75,934,370	0%	\$ -	2.27%	\$77,659,882	\$1,725,512
2019-20	\$75,934,370	0%	\$ -	1.20%	\$76,842,267	\$907,897
2018-19	\$75,934,370	0%	\$ -	5.09%	\$79,796,682	\$3,862,312
Total Savings over the past 9 years						\$18,855,506

TAX CAP OVERVIEW

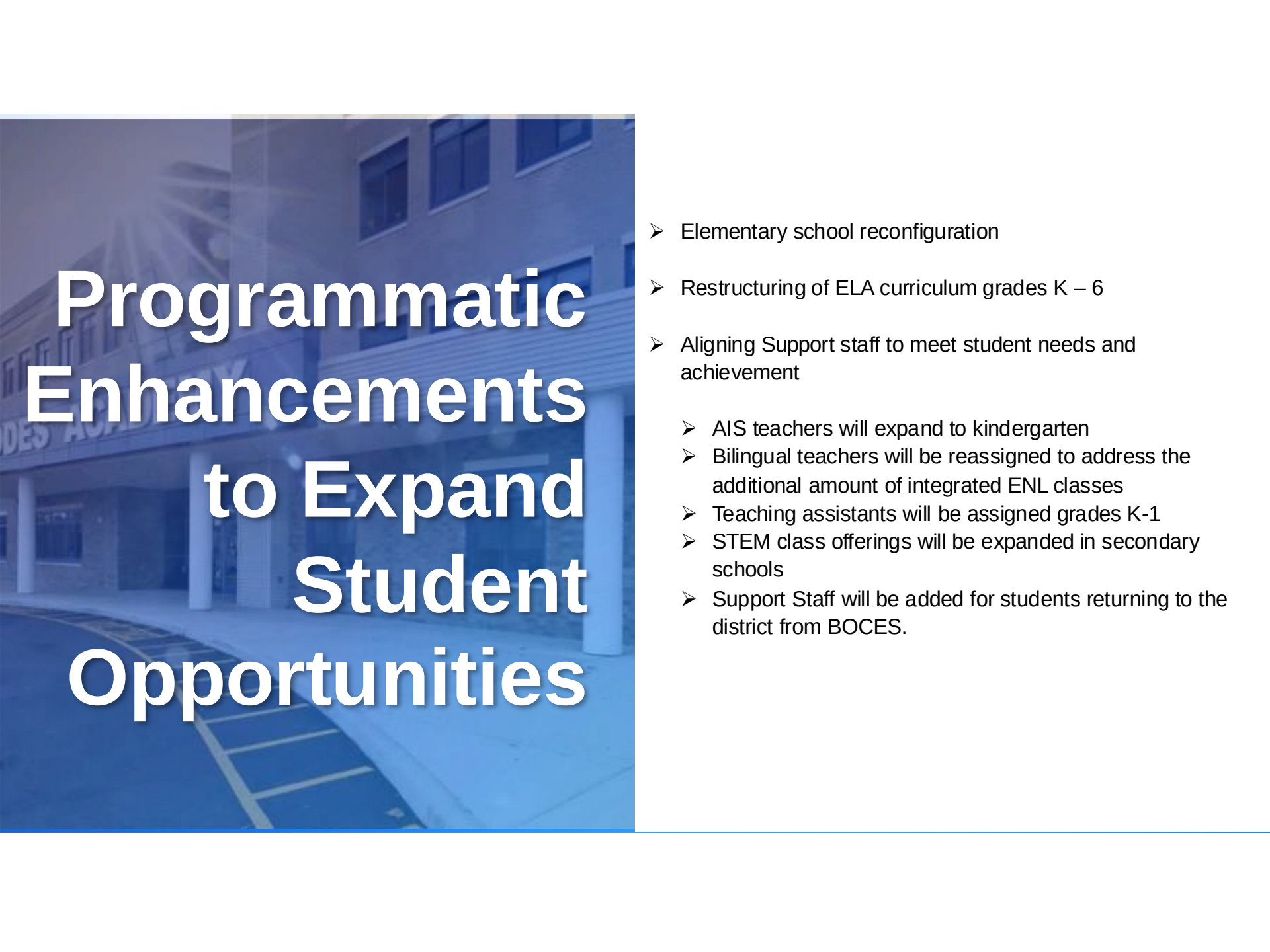
- Although the law is often referred to as a “2 percent tax cap,” it does not restrict any proposed tax levy increase to 2%.
- The 2 percent we hear about is just one part of a complex 8 step formula.
- School districts must use the formula to calculate the tax levy limit and tax cap.

2026-27 State Aid Analysis

2026-27 ESTIMATED AIDS:	2026-27 Executive Budget School Aid Projections 1/20/26	2025-26 Legislative Budget School Aid Estimate as of 05/08/25	Dollar Change	Percent Change
FOUNDATION AID	\$197,560,619	\$195,604,574	\$1,956,045	1.00%
FULL DAY K CONVERSION	\$0	\$0	\$0	0.00%
UNIVERSAL PRE-KINDERGARTEN	\$5,004,643	\$7,490,600	(\$2,485,957)	-33.19%
BOCES	\$6,182,671	\$5,905,139	\$277,532	4.70%
HIGH COST, EXCESS COST	\$8,980,578	\$9,968,777	(\$988,199)	-9.91%
PRIVATE EXCESS COST	\$2,239,798	\$2,517,561	(\$277,763)	-11.03%
HARDWARE & TECHNOLOGY	\$197,589	\$201,127	(\$3,538)	-1.76%
SOFTWARE, LIBRARY, TEXTBOOK	\$748,399	\$734,457	\$13,942	1.90%
TRANSPORTATION INCL SUMMER	\$10,546,899	\$10,325,714	\$221,185	2.14%
BUILDING + BLDG REORG INCENT	\$5,100,882	\$3,742,362	\$1,358,520	36.30%
OPERATING REORG INCENTIVE	\$0	\$0	\$0	0.00%
CHARTER SCHOOL TRANSITIONAL	\$35,458,128	\$29,820,388	\$5,637,740	18.91%
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	\$277,228,058	\$271,518,551	\$5,709,507	2.10%
UPK REDUCTION	\$5,004,643	\$7,490,600	(\$2,485,957)	-33.19%
CHARTER SCHOOL SUPPLEMENTAL	\$3,000,000		\$3,000,000	
TOTAL PROJECTED REVENUE	\$275,223,415	\$264,027,951	\$11,195,464	4.24%

FUND BALANCE

Fund Balance	Projected Balance 6/30/2026	Projected Budget 2026- 2027	Projected Balance 6/30/2027
Unassigned Fund	30,256,166		13,711,874
Assigned Fund	10,420,584	16,544,292	
Worker's Compensation Reserve	11,301,101	-	11,301,101
Teacher Retirement Reserve (TRS)	5,701,989	-	5,701,989
Employees Retirement Reserve (ERS)	7,687,802	-	7,687,802
Employee Benefits & Accrued Liability Reserve	8,192,505	-	8,192,505
Unemployment Insurance Reserve	1,277,593	-	1,277,593
Insurance Reserve	473,128		473,128
Capital Reserve	19,215,977		19,215,977
Totals	94,526,845	16,544,292	67,561,969



Programmatic Enhancements to Expand Student Opportunities

- Elementary school reconfiguration
- Restructuring of ELA curriculum grades K – 6
- Aligning Support staff to meet student needs and achievement
 - AIS teachers will expand to kindergarten
 - Bilingual teachers will be reassigned to address the additional amount of integrated ENL classes
 - Teaching assistants will be assigned grades K-1
 - STEM class offerings will be expanded in secondary schools
 - Support Staff will be added for students returning to the district from BOCES.



Programmatic Enhancements to Expand Student Opportunities

- Increase Professional Development opportunities with a focus on the science of reading for multilingual learners in primary grades.
- Additional Advanced Placement courses
- Expanding Integrated ENL Classes districtwide.
- Expansion of programs at Alternative schools with an emphasis on CTE
- Expansion of Athletic programs



What happens if the budget is defeated?

BUDGET REVOTE

District can go out for a budget revote on June 16th, 2026. If the revote is defeated on June 16th, 2026, 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 2026-27
 - 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 19, 2026

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