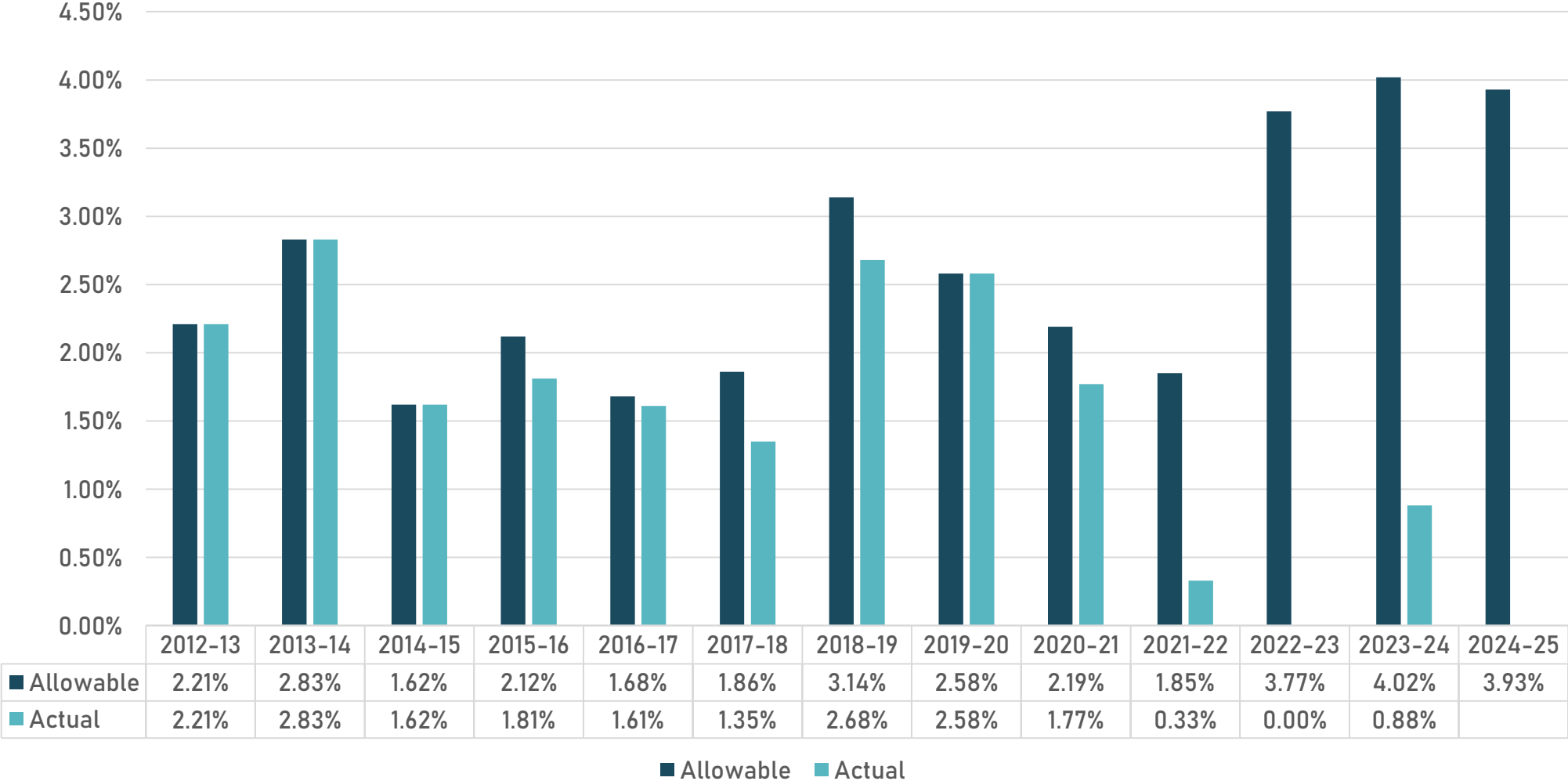


2024-2025 BUDGET OVERVIEW

1000/5000 SERIES ANALYSIS CAPITAL EXPENDITURES

Huntington Union Free School District
Board of Education Meeting
Monday, February 26 2024

LEVY INCREASE DATA SINCE TAX CAP INCEPTION



	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Budget Increase	\$ 2,821,479	\$ 2,848,455	\$ 2,907,135	\$ 2,780,367	\$ 2,705,526	\$ 3,112,960	\$ 3,599,768	\$ 3,675,452	\$ 2,449,724	\$ 3,377,687	\$ 3,652,489	\$ 3,378,748	\$ 6,481,103
Levy Increase	\$ 2,078,203	\$ 2,723,464	\$ 1,604,086	\$ 1,821,611	\$ 1,393,804	\$ 1,392,966	\$ 2,811,106	\$ 2,775,398	\$ 1,949,389	\$ 368,438	\$ -	\$ 993,362	\$ 4,472,652
Allowable Levy Increase	\$ 2,078,203	\$ 2,723,464	\$ 1,604,086	\$ 2,133,698	\$ 1,711,033	\$ 1,959,386	\$ 3,286,717	\$ 2,775,398	\$ 2,415,638	\$ 2,083,838	\$ 4,246,091	\$ 4,539,129	\$ 4,472,652

On average, the budget-to-budget increase for the last 6 years has been \$3.35M

Huntington Union Free School District
Property Tax Cap Calculation under Chapter 97 of the Laws of 2011
2024-2025

	2023-2024 Approved Actual Tax Levy	\$113,711,800
(multiply)	Tax Base Growth Factor (per ORPS)	1.0046
		114,234,874
(add)	2023 - 2024 Pilot	103,736
	Total	114,338,610
	<u>Prior Year Exclusions</u>	
(subtract)	Tort judgments greater than 5% FYE 2023/24 tax levy	0
(subtract)	2023 - 2024 Capital Tax Levy (includes BOCES Capital expense less BOCES aid)	(105,426)
	Adjusted Prior Year Tax Levy	114,233,184
(multiply)	Allowable Levy Growth Factor [lesser of 2 percentage points or CPI]	2.00%
		116,517,848
(subtract)	2024-2025 Pilot	(104,712)
	Total	116,413,136
(add)	Available Carryover from 2023-2024	1,757,282
	Tax Levy Limit	118,170,418
	<u>Current Year Exclusions</u>	
(add)	1.) Tort judgments greater than 5% of 2024/25 Tax Levy	0
(add)	2.) ERS contribution increase greater than 2 percentage points	14,034
(add)	3.) TRS contribution increase greater than 2 percentage points	0
(add)	4.) 2024/25 Capital Tax Levy (including debt service and BOCES Capital less BOCES and building aid)	0
	Allowable Tax Levy prescribed by Chapter 97 of the Laws of 2011	\$118,184,452
	<small>(with a simple majority vote, to be published on Budget Notice & PTRC)</small>	

Must be
submitted by
March 1st

3.93%

Adopted 2023/24 Tax Levy:	\$113,711,800	\$4,472,652
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This analysis projects the 2024 - 2025 Allowable Tax Levy based on numerous assumptions.

2024-2025 TAX LEVY LIMIT

Every .1% increase in the tax levy percentage is an additional \$113,712 in revenue.

2024- 2025 Levy Limit Scenarios

	Actual Rate 2023-2024	3.93% Levy Limit	3.60% Levy Limit	3.30% Levy Limit	3.00% Levy Limit	2.70% Levy Limit	2.40% Levy Limit
Tax Levy Limit		\$118,184,452	\$ 117,805,425	\$117,464,289	\$117,123,154	\$ 116,782,019	\$116,440,883
Tax Levy Increase		\$ 4,472,652	\$ 4,093,625	\$ 3,752,489	\$ 3,411,354	\$ 3,070,219	\$ 2,729,083
Tax Rate (per \$100 assessed value)	\$253.41	\$263.38	\$262.53	\$261.77	\$261.01	\$260.25	\$259.49
Est. Tax Rate \$ Change (per \$100 assessed value)		\$9.97	\$9.12	\$8.36	\$7.60	\$6.84	\$6.08
Est. Tax Rate % Change		3.93%	3.60%	3.30%	3.00%	2.70%	2.40%

*On average, the budget-to-budget increase for the last 6 years has been \$3.35M

ADOPTED 2023-2024 BUDGET

	2022-2023 Adopted Budget	2023-2024 Adopted Budget	\$ Change	% Change
Budget	\$142,968,343	\$146,347,091	\$3,378,748	2.36%
Revenue (other than tax levy)	30,249,905	32,635,291	2,385,386	7.89%
Tax Levy	112,718,438	113,711,800	993,362	0.88%
Assessed Valuation	44,851,997	44,851,997 (Projected)	-	0.00%
Tax Rate (\$ per \$100 assessment)	\$251.31	\$253.53	\$2.22	0.88%

2024-2025 BUDGET DRAFT AT A GLANCE

(UTILIZING MAX COST VALUES)

	2023-2024 Adopted Budget	2024-2025 Draft Budget	\$ Change	% Change
Salaries - Contractual Obligations	\$68,310,255	\$71,764,124	\$3,453,869	5.06%
Pension & FICA Contributions	12,601,382	12,726,382	125,000	0.99%
Benefits (Health, Dental, Worker's Comp, Unemployment)	25,610,232	27,245,114	1,634,882	6.38%
Other Insurance (NYSIR, Cybersecurity, etc.)	875,000	1,058,750	183,750	21.00%
Retirement Benefits	470,000	470,000	0	0.00%
Debt Service (Includes TAN interest)	606,000	632,600	26,600	4.39%
BOCES	11,507,923	11,668,166	160,243	1.39%
Utilities	1,456,800	1,502,800	46,000	3.16%
Special Education	4,609,950	4,609,950	0	0.00%
Transportation (contracted)	12,289,343	12,789,140	499,797	4.07%
Transfer to Funds	684,000	684,000	0	0.00%
Other (Equipment, Supplies, Conference & Travel, Software and other expenses)	7,326,206	7,677,167	350,961	4.79%
TOTAL	\$146,347,091	\$152,828,194	\$6,481,103	4.43%

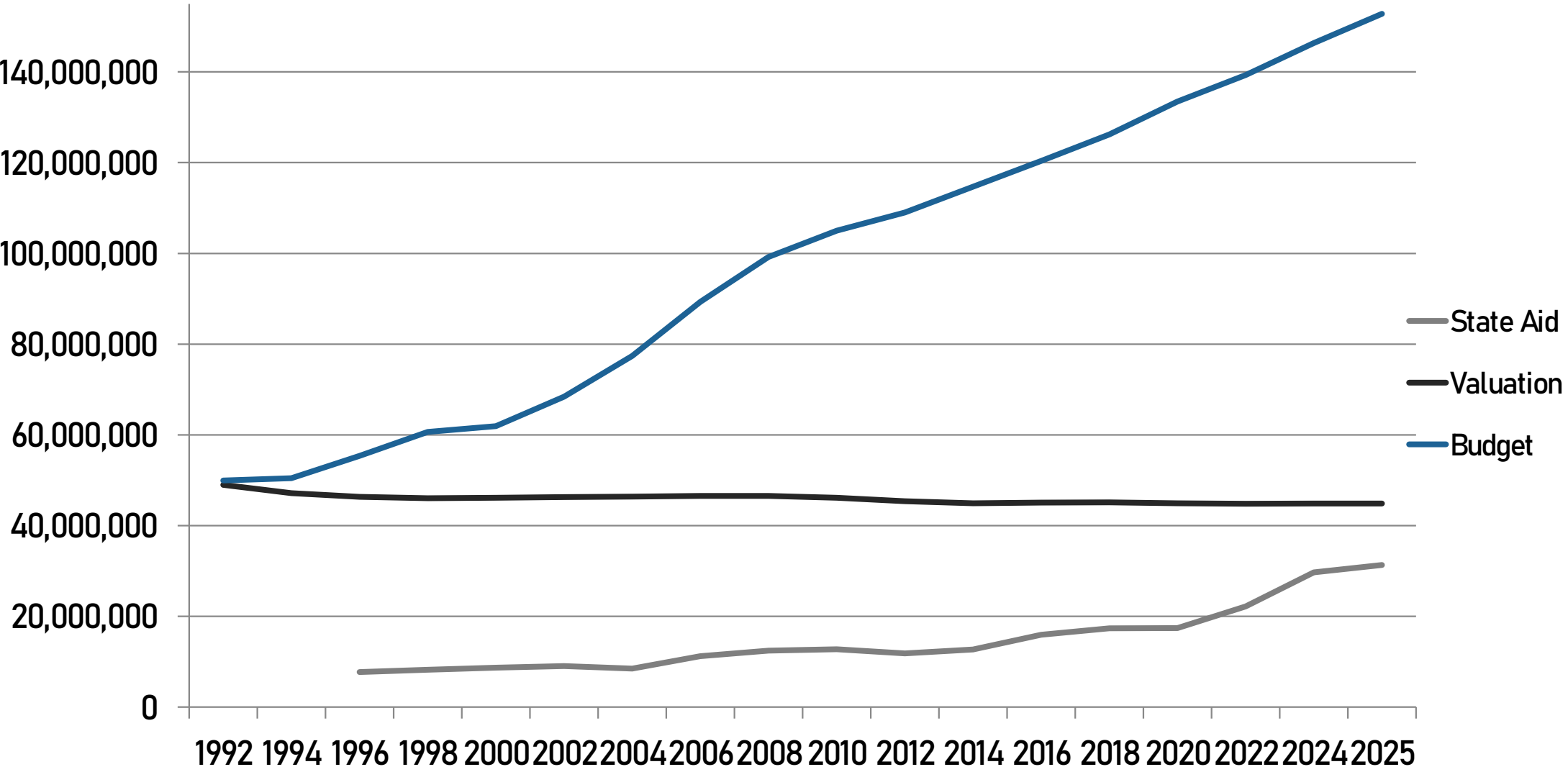
2024-2025 BUDGET DRAFT

(UTILIZING MAX COST VALUES)

	Adopted Budget 2023-2024	Initial Draft 2024- 2025	\$ Change	% Change
Budget (as of 2/26/24)	\$ 146,347,091	\$ 152,828,194	\$ 6,481,103	4.43%
Budget at Levy Limit		\$ 151,955,864	\$ 5,608,773	3.83%
Tax Levy	\$ 113,711,800	\$ 118,184,452	\$ 4,472,652	3.93%
Other Revenue (includes state aid, reserves, fund balance, etc.)	\$ 32,635,291	\$ 33,771,412	\$ 1,136,121	3.48%
Assessed Valuation	44,851,997 (budgeted) 44,872,891	44,872,891	-	0%

(WILL NOT BE FINALIZED UNTIL ADOPTED ON 4/15/2024)

STATE AID, ASSESSED VALUE, BUDGET TRENDS



2024-2025 BUDGET COST SERIES

General Support
&
Transportation

1000 SERIES: GENERAL SUPPORT

- Board of Education
- District Clerk and District Meetings
- Chief School Administrator
- Business Administrator
- Legal Services
- Human Resources (Personnel)
- Public Information
- Plant Operation
- Plant Maintenance
- Central Storage, Printing, Mailing
- Central Data Processing
- General Insurance
- School Association Dues
- BOCES Admin and Capital Costs

1000 SERIES: GENERAL SUPPORT

Description	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Draft Budget	\$ Change	% Change	Description
Board of Education	18,445	4,200	7,200	3,000	71.43%	Conf. & Travel increases
District Clerk	32,576	35,750	36,053	303	0.85%	
District Meeting	25,767	27,000	27,000	0	0.00%	
Chief Admin Office	377,352	388,787	362,894	(25,893)	-6.66%	Adjustment based on admin salary difference
Business Office	1,249,114	1,294,800	1,340,874	46,074	3.56%	
Auditing	113,103	156,468	159,598	3,130	2.00%	
Treasurer	39,237	35,000	39,344	4,344	12.41%	Adjustment based on 2022-23 actual expense
Purchasing	10,062	8,800	8,800	0	0.00%	
Legal Services	384,806	444,670	466,500	21,830	4.91%	Adjustment based on annual increase and utilization
Human Resources	330,634	393,564	402,332	8,768	2.23%	
Records Management	156	2,500	2,500	0	0.00%	

1000 SERIES: GENERAL SUPPORT

Description	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Draft Budget	\$ Change	% Change	Description
Public Information	141,592	153,836	155,728	1,892	1.23%	
Plant Operation	6,457,048	7,126,719	7,370,979	244,260	3.43%	
Plant Maintenance	5,789,850	1,396,701	1,441,529	44,828	3.21%	
Security	1,192,230	1,172,527	1,326,763	154,236	13.15%	Salary discrepancy in prior yr so change looks inflated
Central Data Processing	550,376	524,133	531,408	7,275	1.39%	
General Insurance	812,188	875,000	1,058,750	183,750	21.00%	Property & Casualty insurance increases
Association Dues	24,756	33,250	33,250	0	0.00%	
BOCES Admin & Capital	399,204	428,985	439,228	10,243	2.39%	
TOTAL 1000	17,948,493	14,502,690	15,210,729	708,039	4.88%	

5000 SERIES: TRANSPORTATION

- Current Huntington Coach/Beacon Mobility contract:
 - ✓ Three-year term set to expire on June 30, 2024
 - ✓ Includes 44 large buses and 73 vans
 - ✓ Cost based on “packages,” each including routes associated with multiple schools
- 4,970 students eligible for transport daily:
 - ✓ 8 district schools
 - ✓ 32 private/parochial schools
 - ✓ 26 special needs schools

5000 SERIES: TRANSPORTATION*

2024-2025 School Year (Contract Extension)

- ✓ All Bus and Van home to school routes equipped with video (visual and audio) recording equipment
- ✓ Goal of implementing Parent App Pilot Program as soon as operationally feasible
- ✓ Renewal increase equal to the applicable CPI amount

Description	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Draft Budget	\$ Change	% Change
District Trans. Services	112,651	129,271	133,453	4,182	3.24%
Contract Transportation	10,677,213	12,257,843	12,757,640	499,797	4.08%
BOCES Transportation	4,299	25,000	25,000	0	0.00%
TOTAL 5000	10,794,163	12,412,114	12,916,093	503,979	4.06%

*The anticipated 2024-25 transportation aid ratio is .396

SNAPSHOT

1000 & 5000 SERIES

Description	2022 - 23 Actual	2023 - 24 Budget	2024 - 25 Draft Budget	\$ Change	% Change
1000 SERIES TOTAL	17,948,493	14,502,690	15,210,729	708,039	4.88%
5000 SERIES TOTAL	10,794,163	12,412,114	12,916,093	503,979	4.06%
TOTAL	28,742,656	26,914,804	28,126,822	1,212,018	4.50%

2024-2025 CAPITAL PROJECTS

Overview of Past, Present, and Future
Capital Work

SUMMER 2023 PROJECTS

Washington Boiler Replacement Before



SUMMER 2023 PROJECTS

Washington Boiler Replacement Completed



SUMMER 2023 PROJECTS

Finley Partial Parking Lot Reconstruction

Before



SUMMER 2023 PROJECTS

Finley Partial Parking Lot Reconstruction
Completed



SUMMER 2023 PROJECTS

Jack Abrams STEM Partial Roof Replacement Before



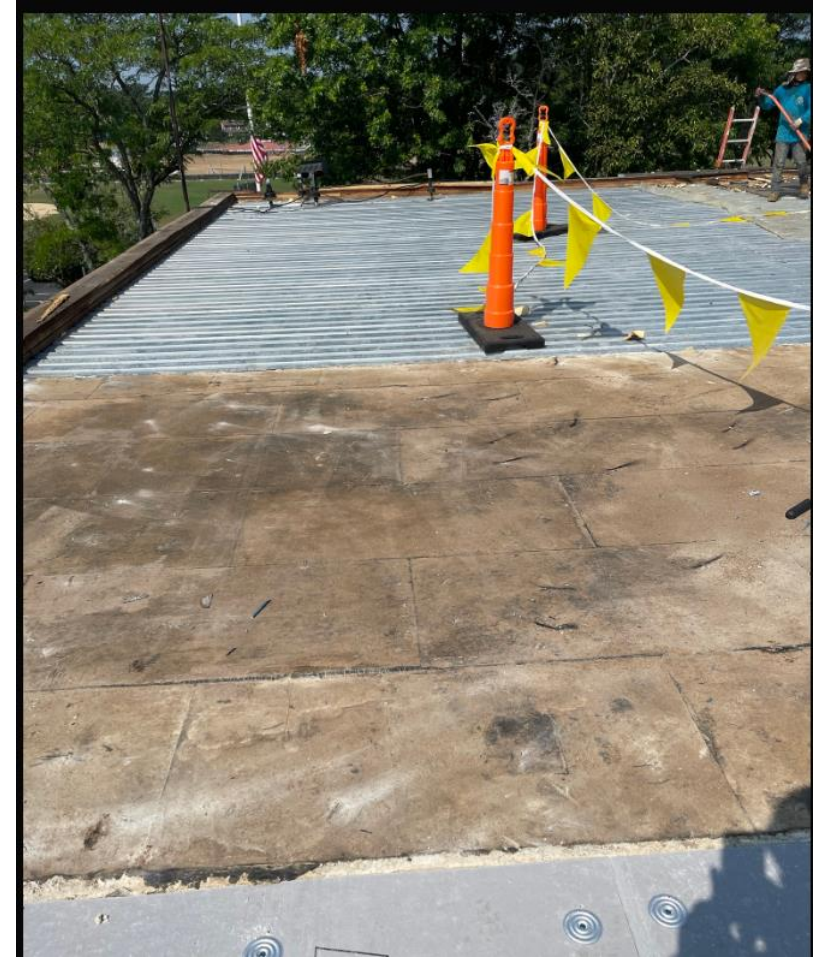
SUMMER 2023 PROJECTS

Jack Abrams STEM Partial Roof Replacement Completed



SUMMER 2023 PROJECTS

High School Partial Roof Replacement Before



SUMMER 2023 PROJECTS

High School Partial Roof Replacement Completed



SUMMER 2023 PROJECTS

High School New Turf Field Before



SUMMER 2023 PROJECTS



High School New Turf Field
Completed



COMPLETED PROJECTS (CRRSSA*)

SCHOOL	PROJECT	FUNDING SOURCE
Air Conditioning - Cafeteria	Flower Hill, Jefferson, Southdown, Washington, and Woodhull	CRRSAA Grant
Air Conditioning - Auditorium	JA STEM	CRRSAA Grant
Air Conditioning - Library	Flower Hill, Jefferson, Southdown, and Washington	CRRSAA Grant (Jefferson inhouse)
Upgrade/Expand Building Energy Mgmt. System	Flower Hill, Jefferson, Southdown, Washington, JA STEM, Woodhull, Finley and Huntington HS	CRRSAA Grant Partial Funding

*CRRSAA grant monies had to be drawn down by 9/30/23

ADDITIONAL PROJECTS UPCOMING – ARPA*

SCHOOL	PROJECT	FUNDING SOURCE
Flower Hill	Air Conditioning – Main office, nurse’s office, faculty room	ARPA Grant
Jefferson	Air Conditioning – Main office, nurse’s office	ARPA Grant
Southdown	Air Conditioning – Main office, nurse’s office, faculty room	ARPA Grant
Washington	Air Conditioning – Main office, nurse’s office, faculty room	ARPA Grant
JA STEM**	Air Conditioning –Nurse’s office	ARPA Grant
Finley	Air Conditioning – Cafeteria	ARPA Grant
Huntington HS	Air Conditioning – Nurse’s office	ARPA Grant

*ARPA grant monies must be drawn down by 9/30/24

** Jack Abrams STEM Cafeteria removed from project (bids exceeded grant funding)

SUMMER 2024 APPROVED PROJECTS

MAY 2022 VOTE

SCHOOL	PROJECT	RESERVE FUNDS ALLOCATED
Flower Hill	Replace main electrical service & switchgear	\$350,000
Flower Hill	Install natural gas/carbon monoxide detection system	30,000
Jefferson	Replace main electrical service & switchgear	300,000
Southdown	Install natural gas/carbon monoxide detection system	30,000
Total		710,000
SCHOOL	PROJECT	FUNDING SOURCE
Jefferson	Rooftop solar	Transfer to Capital (\$625,000)

SUMMER 2024 APPROVED PROJECTS

MAY 2023* VOTE

SCHOOL	PROJECT	RESERVE FUNDS ALLOCATED
Flower Hill	Replace Boilers (2)	800,000
Southdown	Replace Boilers (2)	800,000
Southdown	Replace main electrical service & switchgear	350,000
Washington	Replace main electrical service & switchgear & Rooftop Solar	800,000
JA STEM	Partial Roof Replacement (Phase III) & water service upgrade	1,400,000
Finley	Science Room Reconstruction	800,000
Huntington HS	Turf Field Lighting	985,000
	Total	\$5,935,000

ADDITIONAL SUMMER 2024 PROJECTS

SCHOOL	PROJECT	FUNDING SOURCE
Huntington HS	Greenhouse	Transfer to Capital (\$250,000)

*May 2023 – SED review is taking substantially longer. Likely Summer 2025 work

SAMS GRANT – DASNY PROJECTS

SCHOOL	PROJECT	DASNY FUNDS ALLOCATED	STATUS
High School	New Press Box	\$250,000	SED Approved
K-12	Building Innovation Lab and Makerspaces	\$50,000	Funding Approved
JA STEM	Library Renovations	\$50,000	Funding Approved
Woodhull	Library Renovations	\$100,000	DASNY Review
Finley Middle	Library Renovations	\$125,000	DASNY Review

2025 CAPITAL PROJECT PROPOSALS

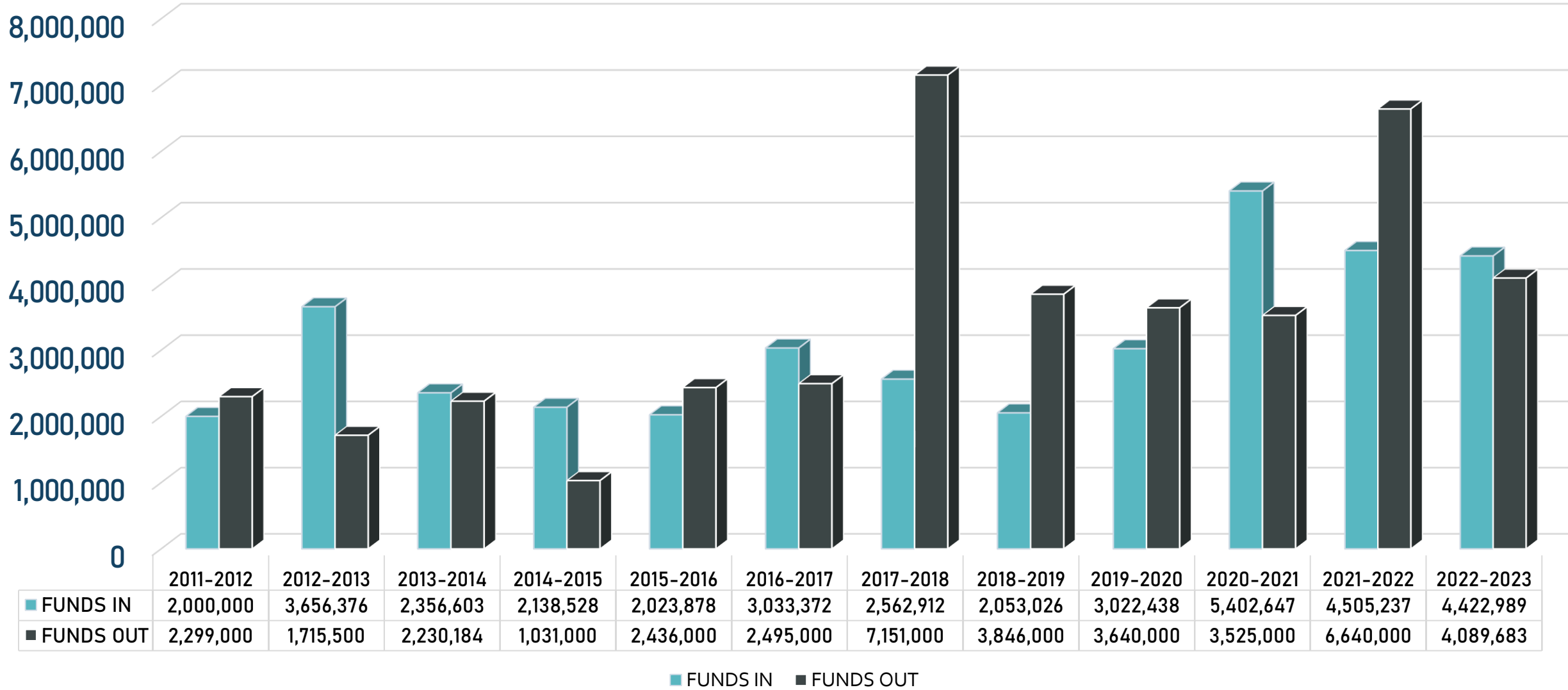
FUTURE

PROJECTS

CAPITAL RESERVE FUND BALANCES (2/26/2024)

FUND	BALANCE
2008 Building Improvement Fund	\$66
2013 Building Improvement Fund	11,845
2017 Building Improvement Fund	62,378
2018 Building Improvement Fund	13,708
2022 Building Improvement Fund	4,926,350
TOTAL	\$5,014,347

CAPITAL RESERVE USE & REPLENISHMENT (2011-2023)



CAPITAL EXPENDITURES*

- 2024-2025 recommendations extracted from the revised five-year capital plan and building tours
- Anticipated building aid ratio for the 2024-25 year is .398
- Funded via Building Improvement Funds (capital reserves)
- Voter-approved cap on fund contributions

*Decision must be finalized by March 25, 2024

2025 CAPITAL PROJECT PROPOSALS (FROM 5-YEAR PLAN)

Priority:

Jack Abrams STEM: \$1,450,000

Roof replacement (Phase 3 of 4): \$1,000,000 (Total roof replacement est. at \$4.1M)

Cafeteria Air Conditioning: \$450,000

5-year plan (priority) items Total: \$ 1,450,000

Additional Items:

Huntington Primary Schools Window Replacement Options (cost per building)

Full Replacement: \$1,400,000

Replace with Laminated Safety Glass: \$420,000

Replace with New Lexan: \$280,000

2025 CAPITAL PROJECT PROPOSALS (ADDITIONAL)

Priority:

Huntington High School: \$3,118,800

Auditorium: \$2,690,800

Visitor Bathrooms: \$425,000

Additional Total: \$3,118,800

5-year plan (priority items) + Additional (priority) items: \$ 4,568,800* (from \$5,014,348 available)

Additional Items:

Huntington Primary, Intermediate, and Middle School Electronic Signage: \$805,000

Each Building Signage \$115,000

*Cost Includes:

Contractor General Conditions: 15%

Design Contingency: 5%

Construction Contingency: 5%

Escalation: 10%

A/E Professional Fees: 6%

Owner Soft Costs: 8%

BALLOT PROPOSITIONS

PROPOSITION #1: 2024-2025 Budget

PROPOSITION #2: Capital Reserve Appropriations

- Voters must approve the release of monies already situated in capital reserve funds for the completion of state-approved projects
- No additional impact on tax levy or tax rate
- If not approved, monies remain in capital reserve funds and cannot be used for any other purposes

2024-2025 BUDGET TIMELINE

March 1, 2024 – Tax levy limit calculation submitted to state comptroller

March 11, 2024 – Budget presentation (employee benefits/debt service/transfers)

March 25, 2024 – Budget presentation (curriculum & instruction/staffing)

April 8, 2024 – Budget presentation (revenues)

April 15, 2024 – HUFSD BOE budget adoption

May 13, 2024 – Public budget hearing

May 21, 2024 – Budget vote