

2024-2025 BUDGET ADOPTION

**Huntington Union Free School District
Board of Education Meeting
Monday, April 15, 2024**

STATE BUDGET UPDATE

- Statutory deadline for annual state budget issuance – April 1
- Budget extender is now in place through **April 15th**
- As of April 12th, visible progress has not yet been made
- Items still up for discussion
 - Save-Harmless Funding
 - Inflation Adjustment (Should be 4.1%, currently 2.4%)
 - Guaranteed minimum percentage increase in Foundation Aid
 - Review of the Foundation Aid formula
- Our current budget draft includes Huntington aid numbers in the governor budget provided in January 2024, with the restoration of the CPI provision

RECOMMENDED 2024-2025 BUDGET

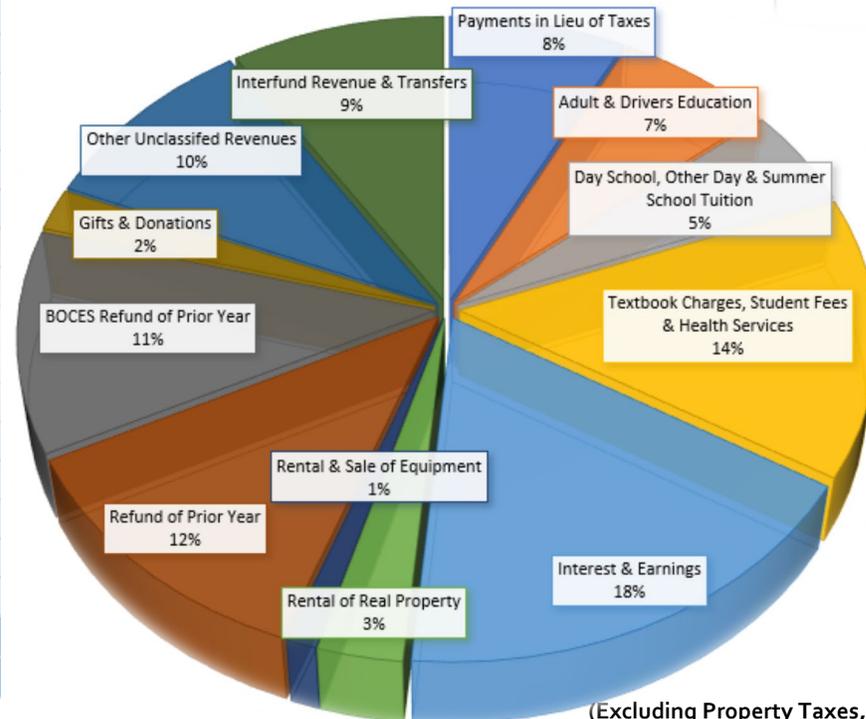
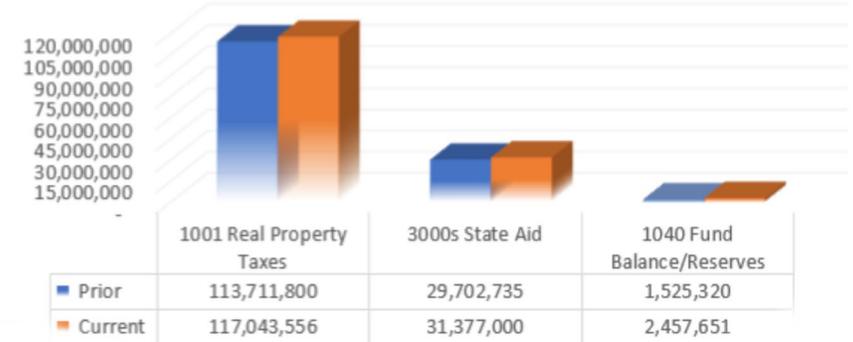
	2023-2024 Adopted Budget	2024-2025 Proposed Budget
Budget	\$146,347,091	\$152,277,619
Tax Levy	113,711,800	117,043,556
Other Revenue*	32,635,291	35,234,063
Assessed Valuation	44,872,891	44,872,891
Tax Levy Increase (%)	0.88%	2.93%
Budget-to-Budget Increase (%)	2.36%	4.05%
Tax Rate (\$ per \$100 assessment)	253.41	260.83
Tax Rate Increase (%)	0.88%	2.93%

* As of October 2023, the Town of Huntington Assessor's Office reports an average residential assessment in the Huntington School District as \$3,500 (up from \$3,357 reported a year prior).

RECOMMENDED 2024-2025 REVENUE

Code	Prior	Current
1001 Real Property Taxes	113,711,800	117,043,556
1040 Appropriated Fund Balance/Reserves	1,525,320	2,457,651
1081 Payments in Lieu of Taxes	103,736	104,712
1085 School Tax Relief Reimbursement	-	-
1315 Adult Education	24,000	28,000
1311 Other Day School Tuition	12,000	10,000
1320 Summer School Tuition	-	-
1330 Textbook Charges	2,500	2,300
1335 Other Student Fees	65,000	50,000
1336 Driver Education	65,000	65,000
2230 Day School Tuition	80,000	60,000
2280 Health Services-Other Districts	150,000	150,000
2401 Interest & Earnings	100,000	250,000
2410 Rental of Real Property	25,000	30,000
2412 Rental Real Property - Gov'ts	10,000	12,500
2414 Rental of Equipment	15,000	10,000
2665 Sale of Equipment	5,000	5,000
2680 Insurance Recoveries	-	-
2701 BOCES Reimbursement	250,000	160,000
2701 (WC) Workmens Comp Reimb.	-	50,000
2703 Refund of Prior Yr. Expenses	200,000	120,000
2705 Gifts & Donations	30,000	30,000
2770 Other Unclassified Revenues	150,000	135,000
2801 Interfund Revenue	-	6,900
3100s State Aid	29,185,212	30,935,000
3200s State Aid (Textbook, Hardware, Software)	517,523	442,000
5031 Interfund Transfers	120,000	120,000
TOTAL	146,347,091	152,277,619
Percentage Change		4.05%

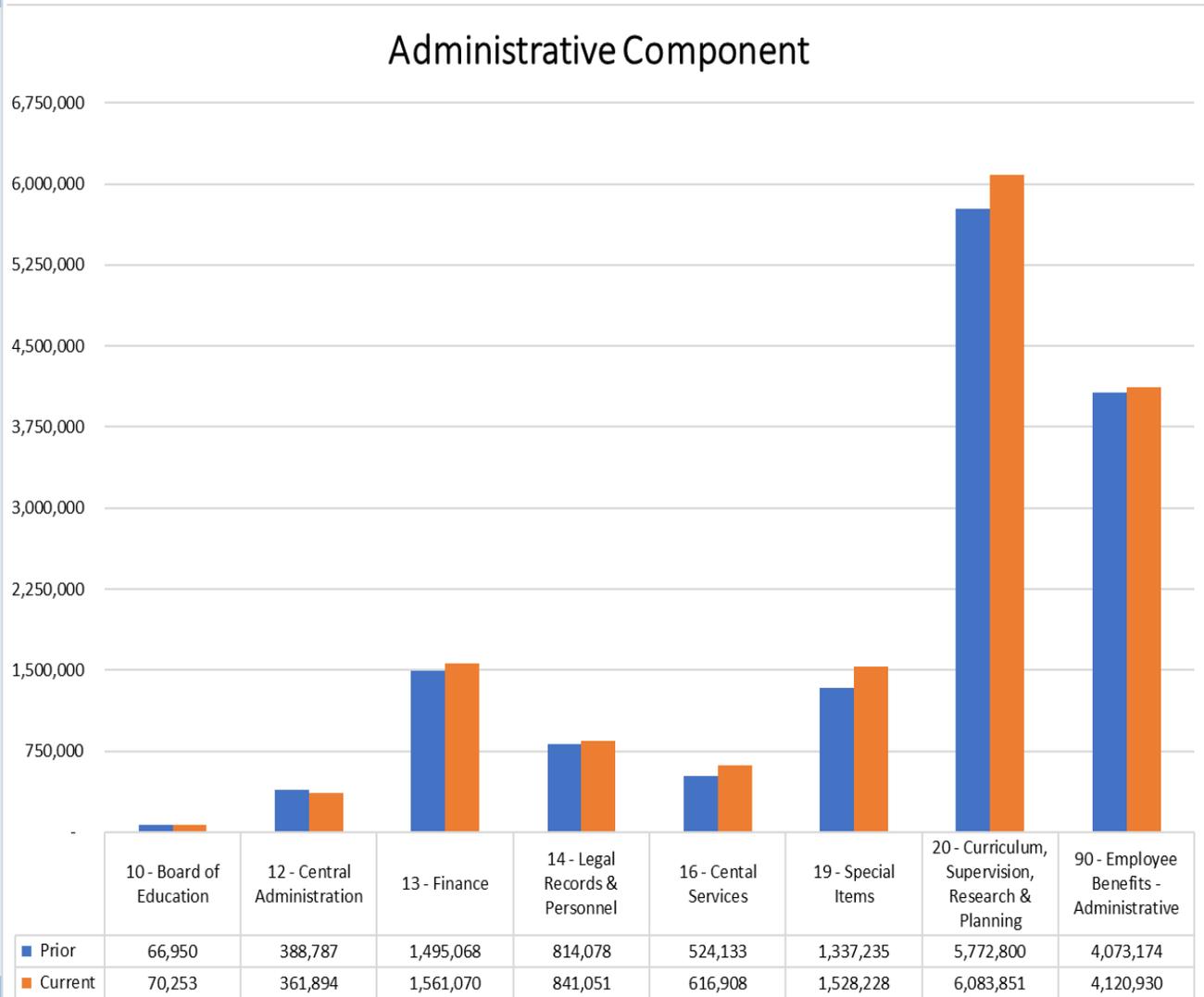
PROPERTY TAXES, STATE AID, FUND BALANCE/RESERVES



(Excluding Property Taxes, State Aid, or Fund Balance/Reserves)

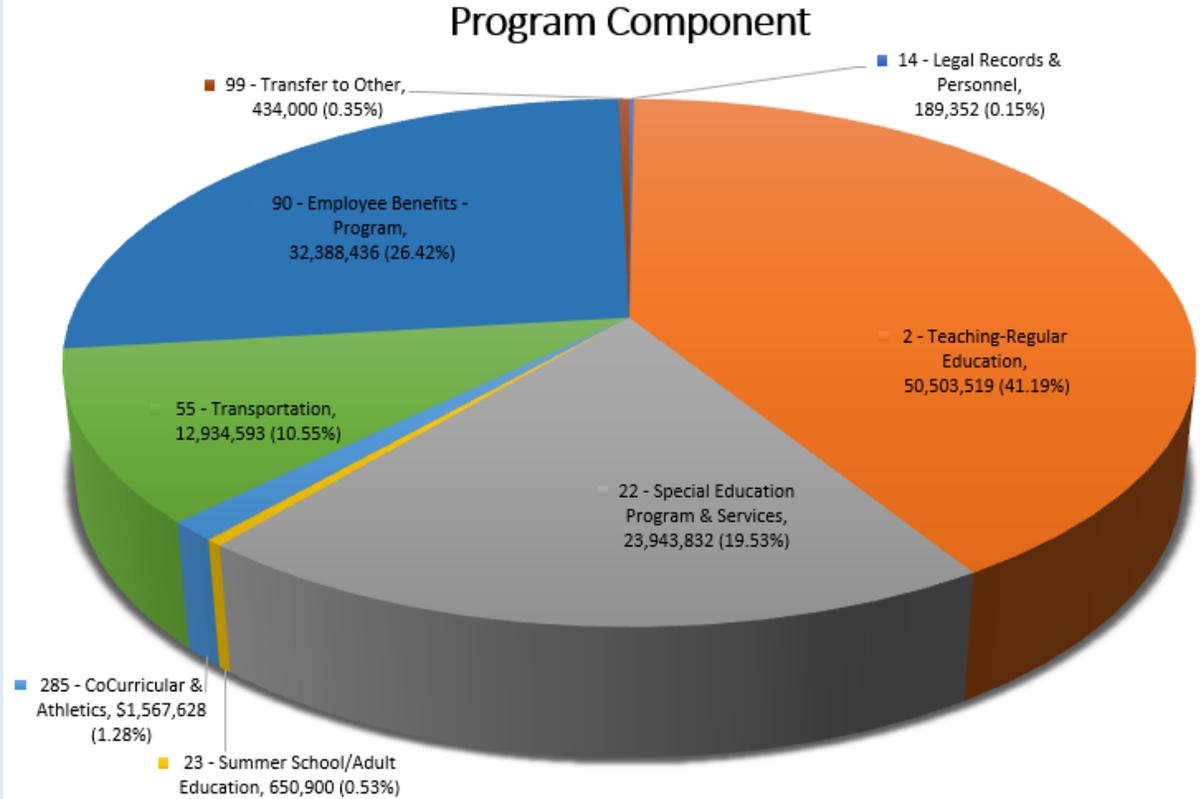
RECOMMENDED 2024-2025 – 3 PART BUDGET

Function	Prior	Current
1010 Board of Education	4,200	7,200
1040 District Clerk	35,750	36,053
1060 District Meeting	27,000	27,000
1240 Chief School Administrator	388,787	361,894
1310 Business Administration	1,294,800	1,351,299
1320 Auditing	156,468	159,598
1325 Treasurer	35,000	39,344
1345 Purchasing	8,800	10,829
1420 Legal	264,178	277,148
1430 Personnel	393,564	405,375
1460 Records Management Officer	2,500	2,500
1480 Public Information and Services	153,836	156,028
1680 Cental Data Processing	524,133	616,908
1910 Unallocated Insurance	875,000	1,058,750
1920 School Association Dues	33,250	30,250
1981 BOCES Administrative Costs	428,985	439,228
2010 Curriculum Development & Supervision	2,075,524	2,214,566
2020 Supervision - Regular School	3,528,468	3,669,877
2040 Supervision - Special School	23,708	24,000
2060 Research, Planning & Evaluation	110,100	137,508
2070 Inservice Training/Conferences	35,000	37,900
9010 State Retirement	210,640	212,631
9020 Teachers Retirement	568,841	568,333
9030 Social Security	547,444	552,007
9040 Workers Compensaiton	77,922	76,368
9050 Unemployment Insurance	24,054	23,987
9060 Hospital Medical & Dental Insurance	2,644,272	2,687,604
TOTAL	14,472,225	15,184,185
Percentage Change	4.92%	



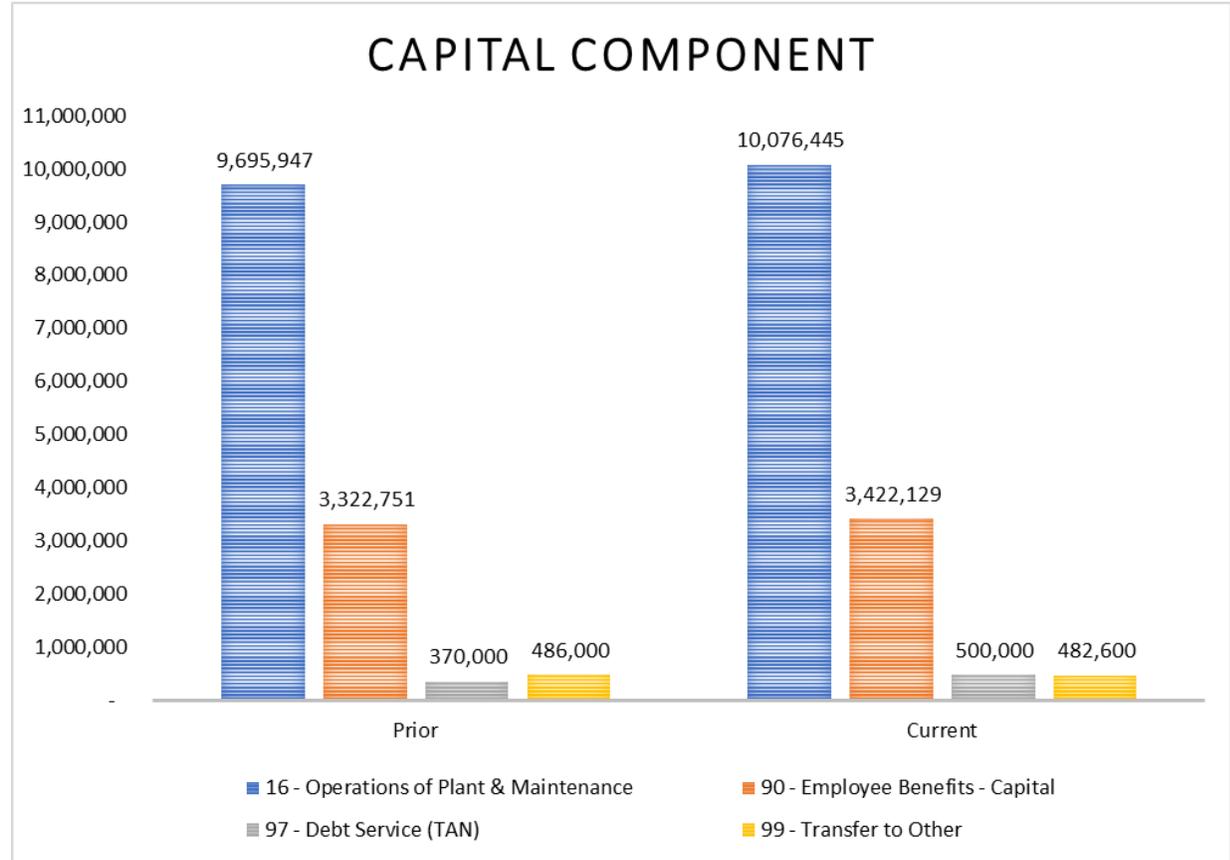
RECOMMENDED 2024-2025 – 3 PART BUDGET

Function	Prior	Current
1420 Legal	180,492	189,352
2110 Teaching-Regular School (Net of Supervision)	39,692,538	41,277,972
2250 Program for Students with Disabilities	23,362,411	23,943,832
2280 Occupational Education (Grades 9-12)	1,508,235	1,537,602
2330 Teaching - Special Schools	481,080	650,900
2610 School Library & Audiovisual	816,407	866,275
2630 Computer Assisted Instruction	2,617,666	2,628,222
2805 Attendance	461,857	465,217
2810 Guidance	1,304,024	1,563,253
2815 Health Services	1,017,186	1,092,884
2820 Psychological Services	630,745	588,386
2825 Social Work Services	359,460	483,707
2850 Co-Curricular Activities	424,023	456,506
2855 Interscholastic Athletics	1,012,241	1,111,122
5510 District Transportation Services	129,271	133,453
5540 Contracted Transportation	12,257,843	12,770,140
5581 Transportation Services from BOCES	25,000	31,000
9010 State Retirement	1,617,907	1,671,173
9020 Teachers Retirement	4,369,220	4,466,810
9030 Social Security	4,204,871	4,338,494
9040 Workers Compensaiton	598,512	600,214
9050 Unemployment Insurance	184,760	188,530
9060 Hospital Medical & Dental Insurance	20,310,420	21,123,215
9901 Transfer to School Food Service & Special Aid	434,000	434,000
TOTAL	118,000,168	122,612,260
Percentage Change	3.91%	



RECOMMENDED 2024-2025 – 3 PART BUDGET

Function	Prior	Current
1620 Operation of Plant	8,299,246	8,634,916
1621 Maintenance of Plant	1,396,701	1,441,529
9010 State Retirement	171,833	176,574
9020 Teachers Retirement	464,041	471,959
9030 Social Security	446,586	458,401
9040 Workers Compensaiton	63,566	63,418
9050 Unemployment Insurance	19,623	19,920
9060 Hospital Medical & Dental Insurance	2,157,103	2,231,857
9760 Debt Service (TAN)	370,000	500,000
9950 Transfer to Capital	250,000	250,000
9901 Transfer to Debt Service	236,000	232,600
TOTAL	13,874,698	14,481,174
Percentage Change	4.37%	
TOTAL OF ALL COMPONENTS	146,347,091	152,277,619



CONTINGENCY BUDGET

	2023-2024	2024-2025 Proposed	2024-2025 Contingency
Budget	\$146,347,091	\$152,277,619	\$148,474,032
Revenue (all)	32,635,291	35,234,063	34,762,232
Tax Levy	113,711,800	117,043,556	113,711,800
Assessed Valuation	44,872,891	44,872,891	44,872,891
Tax Levy Increase (%)	0.88%	0.88%	0.00%
Budget-to-Budget Increase (%)	2.36%	4.05%	1.45%
Tax Rate (\$ per \$100 assessment)	253.41	260.83	253.41
Tax Rate Increase (%)	0.88%	2.93%	0.00%
Proposed/Contingency Diff. (\$)			(\$3,803,587)

Reduction Impact: \$592.12 / Student

- Class sizes
- Staffing
- Transportation
- Non-mandated programs
- Athletics
- Extracurricular activities

CONTINGENCY BUDGET

If voters do not approve the proposed budget (Proposition #1), tax levy/estimated tax rate will remain the same as 2023–2024 (0% increase), but:

- Proposed equipment purchases removed (offset to a small degree by increases to essential maintenance of plant/repairs): **-\$465,572**
- Proposed professional development and conferences removed: **-\$205,145**
- Proposed contracted and consultant services removed: **-\$429,408**
- Proposed transfer to capital removed: **-\$250,000**
- Administrative component of three–part budget reduced (supply and other expenditures removed): **-\$144,585**
- No public use of school building and grounds: **-\$42,500 revenue**
- Reduced use of reserves and appropriated fund balance as revenue sources: **-\$429,331**

The above reductions total \$1,474,710, contingency compliance requires an additional reduction of \$2,318,877

TRANSFER TO CAPITAL PLAN

Transfer to Capital

Interior Doors Southdown & Washington* -

2 sets of cross corridor smoke doors (Priority 1 at Primary Buildings)

\$ 250,000

TOTAL \$ 250,000

- The District annually plans to participate in a transfer to capital. The budgetary appropriation is \$250,000, and the district will receive aid on the project.
 - Possible Projects
 - Interior Doors at School Buildings
 - ADA accessibility
 - Drainage
 - Windows
 - Playgrounds
 - Walkways
 - Water Heaters
 - Electrical Panels
 - And other items listed on the 5-year capital plan



The Senate & Assembly are both proposing that the Capital Outlay limit be raised to \$250,000

**KEY
COMPONENTS
OF THE
BUDGET**

Align with district mission, vision & core beliefs.

Maintain elementary summer school & freshman seminar

Maintain MTSS & Rtl supports.

Upgrade/enhance district facilities (e.g., 5-Year Capital Plan).

Support new courses (e.g., computer science, High School P.E. choice) and programs (K-12).

Maintain appropriate class sizes, electives & advance placement courses.

PROPOSITION #2 (CAPITAL RESERVE APPROPRIATIONS)

Proposed Capital Project

Jack Abrams STEM – Cafeteria Air Conditioning**	450,000
Jack Abrams STEM – Roof Replacement (phase 3/4)*	1,000,000
HHS – Auditorium	2,690,800
HHS – Bathrooms (Visitor)	425,000
TOTAL	\$ 4,565,800

* Items from the Facility Estimated 5-year plan

** Items not able to be covered through ARP grant funds

HHS Auditorium project includes: Major upgrades to audio and lighting, stage projection and rigging controls, TV displays, mixing controls and broadcasting, and balcony replacement seating to match existing seats.

BALLOT PROPOSITIONS

PROPOSITION #1: 2024-2025 Budget: \$152,277,619

PROPOSITION #2: Capital Reserve Appropriations: \$4,565,800

- **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 DEVELOPMENT TIMELINE

~~February 26, 2024~~ – Budget presentation (districtwide expenses/transportation/capital)

~~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