



Superintendent's Preliminary 2023-2024 Budget

March 23, 2023

Budget Development Timeline

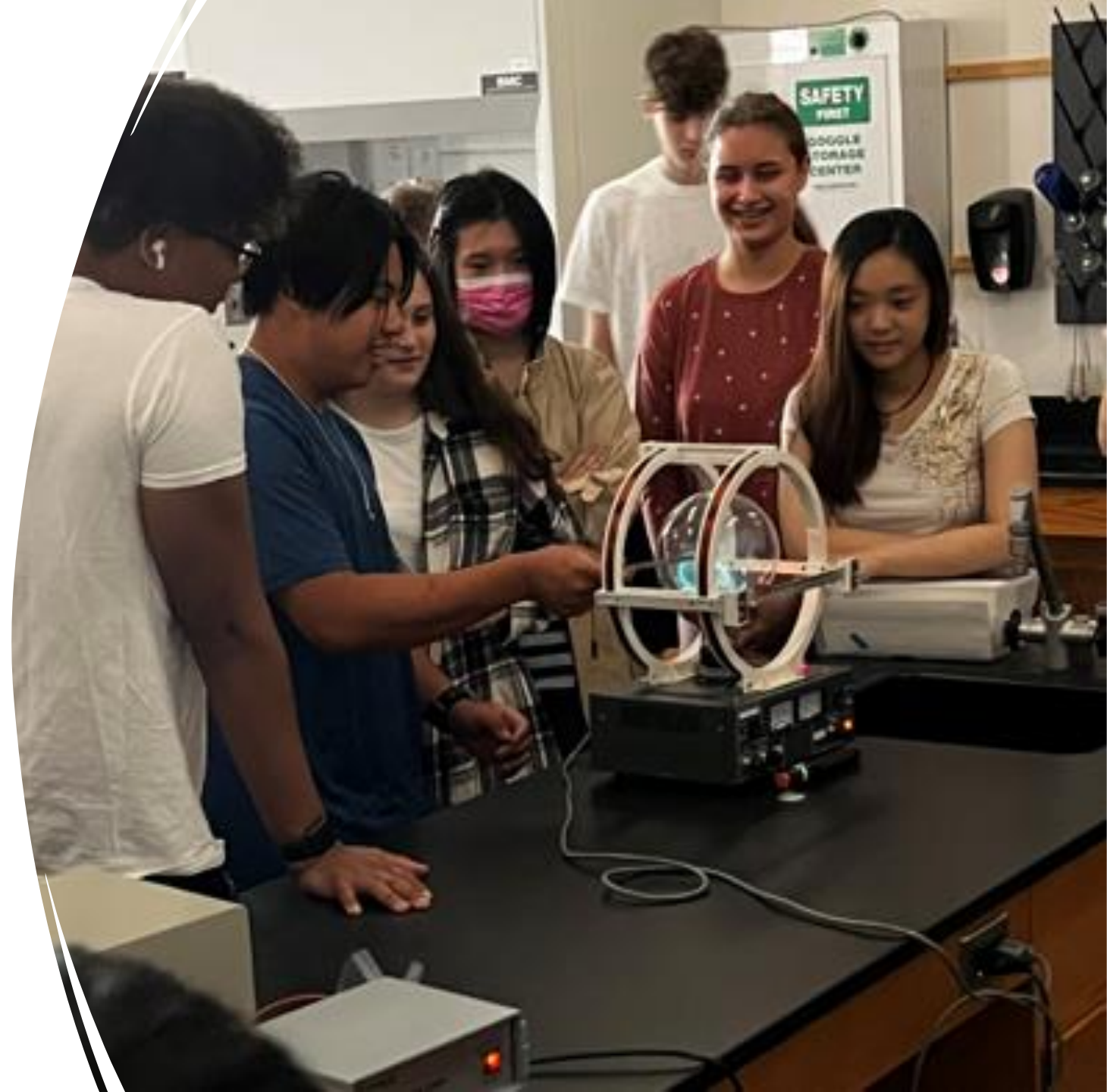


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|-------------|---|
| | |
| December 14 | <u>2023-24 Course Enhancement: Status Report and Future Recommendations</u> |
| January 5 | <u>Program Overview: Humanities</u> |
| January 17 | <u>Program Overview: IT Infrastructure and Libraries Program Overview</u> |
| February 2 | <u>Program Overview: Science and Technology</u> |
| February 16 | <u>Program Overview: Mathematics and Business</u> |
| March 2 | <u>Fund Balance Presentation</u> <u>Northwell Services Update Presentation</u> |
| March 16 | Superintendent's Preliminary Budget Presentation |
| March 23 | Informal Budget Hearing |
| April 4 | Informal Budget Hearing Program Overview: Special Education |
| April 18 | 2023-24 Budget Presentation Adoption of 2023-24 Budget |
| May 4 | Formal Budget Hearing Program Overview: World Language and ENL |
| May 16 | Annual Budget Vote |



Guiding Ideas

- Manhasset School District's priorities are designed to:
 - honor the rich traditions and practices of the school district and build on the District's success.
 - provide clarity of focus and a blueprint for the District's ongoing strategic work.
 - reflect the spirit of reflection, continuous improvement, and innovation.
 - operate within the tax cap, which in 23-24 is very challenging.



This Budget Supports a Strong Foundation in our Instructional Program



Teacher's College
Reading and
Writing Program

Math in Focus –
Singapore Math
Pedagogy

Project Lead the
Way Science and
Engineering
Program

Humanities and
World Languages

Fine and
Performing Arts

Advanced
Placement
Program

Expansive Elective
Offerings and
Robust Academic
Pathways

Robust Academic
Intervention
Services

Athletic and Extra
Curricular
Opportunities

23-24 Curriculum and Instruction Initiatives Elementary

Elementary Literacy Program:

- Teachers College Reading and Writing Project:
 - Initially adopted in 18-19.
 - Reading Project fully adopted in Grades K-6.
 - Writing Project adopted in grades K-5 with grade 6 implementation in 22-23.
- Expansion of Foundations to grade 2:
 - Currently in use in grades K-1
 - Expansion to grade 2 in 23-24 will provide a strong grounding in reading and spelling
- Expansion of in-house curriculum alignment to grades 3-6 in 23-24:
 - Focused on spelling, grammar, and phonics work K-6



*23-24 Curriculum
and Instruction
Initiatives
Elementary*

Elementary Math Program:

Math-in-Focus/Singapore Math:

- Upgrade to Math in Focus 2020 commenced in 19-20 and was completed in 21-22, with a 6-year software purchase.
- Extra Practice Texts were provided for grades K-5 in 20-21 and for grade 6 in 21-22.
- Professional Development is funded in the 23-24 budget to continue to enhance K-6 teachers' facility with Singapore math pedagogy.
- Reflex (grades 1-4) and Frax (grades 3-6) Math Fluency Programs build automaticity for facts and conceptual understanding of fractions as numbers.

23-24 Curriculum and Instruction Initiatives

Elementary



- Summer Academic Intervention Services for grades 1-6 in Reading and Math:
 - Originally funded through COVID-related grants.
 - In 23-24, the program is funded through the General Fund Budget.
 - In 23-24, the program is expanded from 4 to 6 weeks in Munsey Park and the EOC.



23-24 Curriculum and Instruction Initiatives: Project Lead the Way - Science and Engineering Program

Project Lead the Way:

- Fully implemented through grade 5 in 22-23.
- Secondary School Engineering Program fully adopted in 20-21 to include Introduction of Engineering, Principles of Engineering, Aerospace Engineering, and Computer Integrated Manufacturing.
- Fifth Grade Robotics and cube game kits funded in 22-23
- Microcontrollers funded in 22-23 and 23-24 for High School PLTW courses.
- High School Robotics club funding will be pre-purchased this year so that the club can run in 23-24.

Expansion of Science Research Program at the Secondary School

- Our internationally recognized Science Research program has grown significantly.
- Our students continue to achieve high honors:
 - 2 Regeneron STS Scholars
 - 11 Junior Science and Humanities Symposium finalists
 - LISEF winners
- Student enrollment is projected to be over 100 students in 23-24.
- The expansion of Advanced Research to four sections is funded in the 23-24 budget.



In 2021-2022, 541 students wrote 1,520 examinations as follows:

| | |
|---------------------|-------|
| Art History | 11 |
| Biology | 69 |
| Calculus AB/BC | 66/57 |
| Chemistry | 18 |
| Computer Sci A | 31 |
| Computer Sci Princ. | 17 |

| | |
|--------------------|------|
| English Language | 117 |
| English Literature | 95 |
| Env. Science | 117 |
| French/Italian | 7/10 |
| Human Geo. | 40 |
| Macroeconomics | 72 |

| | |
|------------------|-------|
| Microeconomics | 73 |
| Physics C E/M | 26/26 |
| Physics 1/2 | 71/24 |
| Psychology | 79 |
| Seminar Capstone | 12 |
| Spanish | 42 |

| | |
|--------------------|------|
| Statistics | 45 |
| Studio Art 2D/3D | 14/1 |
| U.S. Gov't. & Pol. | 133 |
| U.S. History | 156 |
| World History | 62 |

Advanced Placement Program

- 29 AP Courses Offered
- Courses offerings expanded to include: AP Human Geography and AP Art History added in 21-22
- 1,612 exams anticipated to be written in 22-23

Expansive Elective Offerings and Robust Academic Pathways

- The 23-24 budget supports an array of Broadcast Journalism opportunities for elementary and secondary school students.
 - completes the sequence in Broadcast Journalism at the Secondary School.
 - Students will produce Good Morning Manhasset, the secondary school's news show, and live sports and special events coverage.
 - A digital portfolio will serve as the course capstone.
 - Elementary Broadcast Journalism experience is provided at both Munsey Park and Shelter Rock.
- Courses re-introduced for 2023-2024:
 - Principles of Engineering
 - Mathematics of Sports and Gaming
 - Accounting I
 - Social Science Research
 - Business Marketing
 - AP Art and Design



Continued Emphasis on Small Group and Individualized General Education Support and Enrichment

| FTE | Elementary Support |
|-----|---------------------|
| 6.0 | Math Specialists |
| 8.0 | Reading Teachers |
| 2.0 | Literacy Coaches |
| 2.0 | IT Staff Developers |
| 2.0 | Computer Teachers |
| 2.0 | Science Specialists |
| 1.0 | Health Teacher |



Secondary School General Education Academic Intervention Services

| FTE | Secondary Support |
|-----|-------------------|
| 1.7 | Math AIS |
| 2.0 | Reading Teachers |
| 0.9 | English AIS |
| 1.0 | Science AIS |

- In addition, the Budget includes funding to provide primarily underperforming and/or economically disadvantaged students with tutors to increase their parity with the District's mainstream population in Advanced Placement courses and in attaining Regents diplomas.



Athletics

Expansion of Assistant Coaches due to increased student participation on the following teams:

- Fencing
- Bowling
- Volleyball
- Badminton

Expansion of Supervision costs in accordance with Section VIII requirements as a result of difficulties associated with the timely transportation of teams to competitions

Arts Initiatives

- AP Art History was introduced in 21-22.
- Music Production and Song Writing Introduced in 22-23.
- AP Art & Design Reintroduced in 23-24
- Musical Instrument Lease through BOCES ensures a regular rotation of instruments every five years.



Social and Emotional Wellness Initiatives

- Staffing of school counselors, social workers, psychologists and health teachers are maintained in this budget.
- Dedicated Teaching Assistant for the Middle School Wellness Learning Center is allocated in the 23-24 Budget.
- CASA partnership remains fully funded.

The Northwell Health partnership:

- Originally funded in 22-23 through a COVID related grant
- Funded in 23-24 through the general budget
- allows the District to partner with a variety of community resources in mental and behavioral health, and overall wellness services and supports
- provides guidance and resources in all areas of Mental Health and Social Emotional Learning.



Investment in Facilities

Projects Completed/In Progress in 22-23

- Kindergarten Classroom Redesign
- Renovation of the Contemporary Music Suite at the Secondary School
- Installation of Hot Water Heater at Munsey Park
- Installation of a new burglar alarm system at Shelter Rock and the Secondary School
- Installation of new HVAC in the Shelter Rock auditorium
- Generator repairs at the Secondary School



Anticipated 23-24 Facilities Projects

- Foundational money remains in the budget to allow us to complete projects as identified.
- First Grade Classroom Redesign continues our commitment to refreshing our elementary classroom spaces.
- Renovation of Faculty Room at Munsey Park.
- Removal of Green House at the Secondary School.



Investment in Information Technology

- Expansion of Network access at the Secondary School to the Field House, the Stadium Field Press Box, and the North West Field Press Box is funded in the 23-24 budget.
- Rotation and expansion of wireless access points throughout the Secondary School are funded in the 23-24 budget.
- Munsey Park WiFi expansion will be completed in 22-23.
- Shelter Rock WiFi expansion was completed in 21-22.



Ongoing Investment in Tech Support

In 21-22 we increased our contracted technician support to 6.0 and brought the total staff technicians to 3.0 for a total for a total of 9.0 FTE contracted and staff technicians, including a dedicated Cyber Security technician.

All positions are fully funded in the 23-24 budget.

The 23-24 budget maintains the equipment rotation program, including Chromebook rotation.



Budget Overview

2023-2024 Budget: \$107,733,004

2022- 2023 Budget: \$104,596,962

Budget to Budget Increase: \$3,136,042

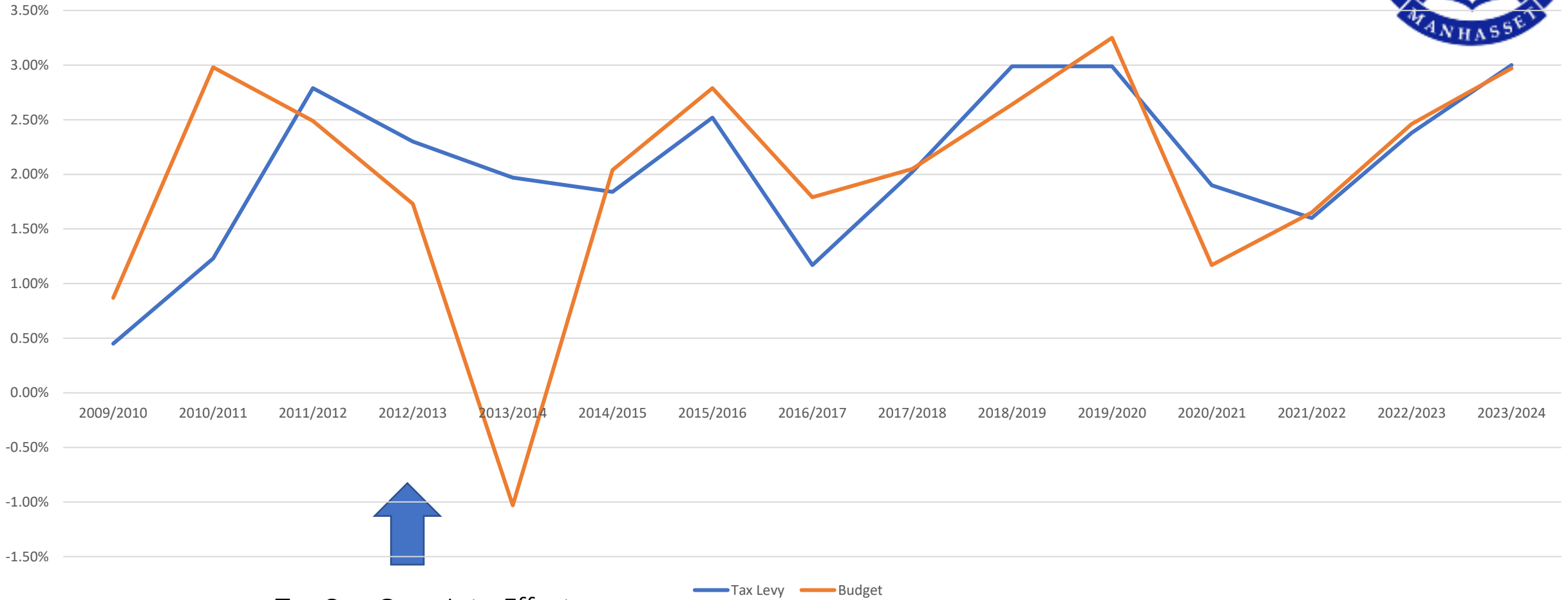
Budget to Budget % Increase: 3.00%



Budget Overview

| | |
|--------------------------------|--------------|
| 2023-2024 Tax Levy: | \$97,143,275 |
| 2022- 2023 Tax Levy: | \$94,341,649 |
| Proposed Tax Levy % Increase: | 2.97% |
| Allowable Tax Levy % Increase: | 2.97% |

Tax Levy and Budget Increase



Tax Cap Goes Into Effect

Revenue



| | PROPOSED BUDGET 2023-24 | \$ Variance |
|---|-------------------------------|---------------------|
| General Fund Appropriation | \$ 107,733,004 | \$ 3,136,042 |
| Estimated Revenue | | |
| State Aid | 5,244,187 | 150,009 |
| Total State Aid | 5,244,187 | 150,009 |
| Other Tax Items, Including Payments in Lieu of Taxes | 1,600,532 | 16,768 |
| Reimbursement from State for Intermediate Care Facility/Children's Res. Proj. | 239,874 | (159,118) |
| Transfer from Public Library for Debt Service | 1,023,125 | (3,375) |
| Other Revenue | 1,757,944 | 330,132 |
| Total Other Revenue | 4,621,475 | 184,407 |
| Total Revenue | 9,865,662 | 334,416 |
| Assigned Fund Balance - Designated for Tax Levy | 724,067 | - |
| Total Estimated Revenue and Assigned Fund Balance | 10,589,729 | 334,416 |
| Amount to be Raised by Real Property Tax Levy | \$ 97,143,275 | \$ 2,801,626 |

Conditions Impacting This Year's Budget (Known Impacts)



- Contractual Obligations (MEA, MESPA, MASA)
- Health Insurance Premiums – *Increased 14.9% in 2023, which has a significant impact on the 23-24 budget.*
- Teacher Retirement System Contribution % (TRS) – *Decreased 5%*
- Employee Retirement System Contribution % (ERS) – *Increased 10%*

Conditions Impacting This Year's Budget (TBD Impacts)

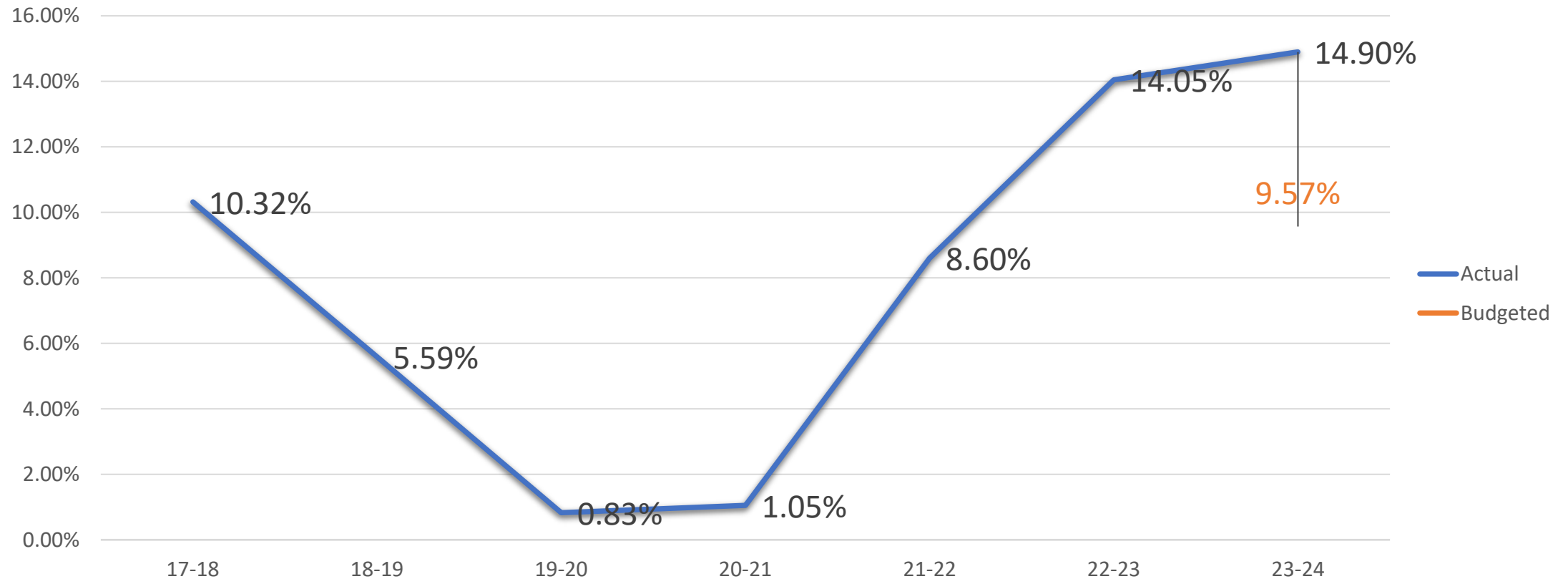


- Health Insurance Premiums for Calendar Year 2024
- Inflation Impact – *Capped at 2%*
 - Utilities - *\$110,000 increase in Electricity budget in 23-24 to bring us to 21-22 actual costs.*
 - Special Education Contract Therapists – *The 23-24 budget anticipates a significant increase in contract therapy costs averaging 18%*
 - Social Security Effective Rate Calculation – *The base on which the tax is assessed has increased significantly, from 147,000 in 2022 to \$160,200 in 2023. We budget based on the average effective rate measured over several years. This large increase could skew that average.*

What makes up the Budget-to-Budget Increase?

| Component | Impact | % of Budget Increase |
|---|------------------|----------------------|
| Total Increase in Benefits | 1,834,189 | 58% |
| Increase in Compensation | 620,654 | 20% |
| Increase in All Other Items in the Budget - excluding comp and benefits | 681,199 | 22% |
| TOTAL | 3,136,042 | |

Health Insurance Rate Volatility



- Health insurance rates are set by NYSHIP on a calendar year basis.
- The District projects health insurance premiums for the second half of its fiscal year based on a rolling average increase.
- In 2022 the NYSHIP increase was 12.7%, and the rolling average assumed increase for 2023 was 6.25%. The actual NYSHIP increase for 2023 was 14.9%.
- In 2024 the rolling average assumed increase is 6.25%

Contractual Compensation Increases:

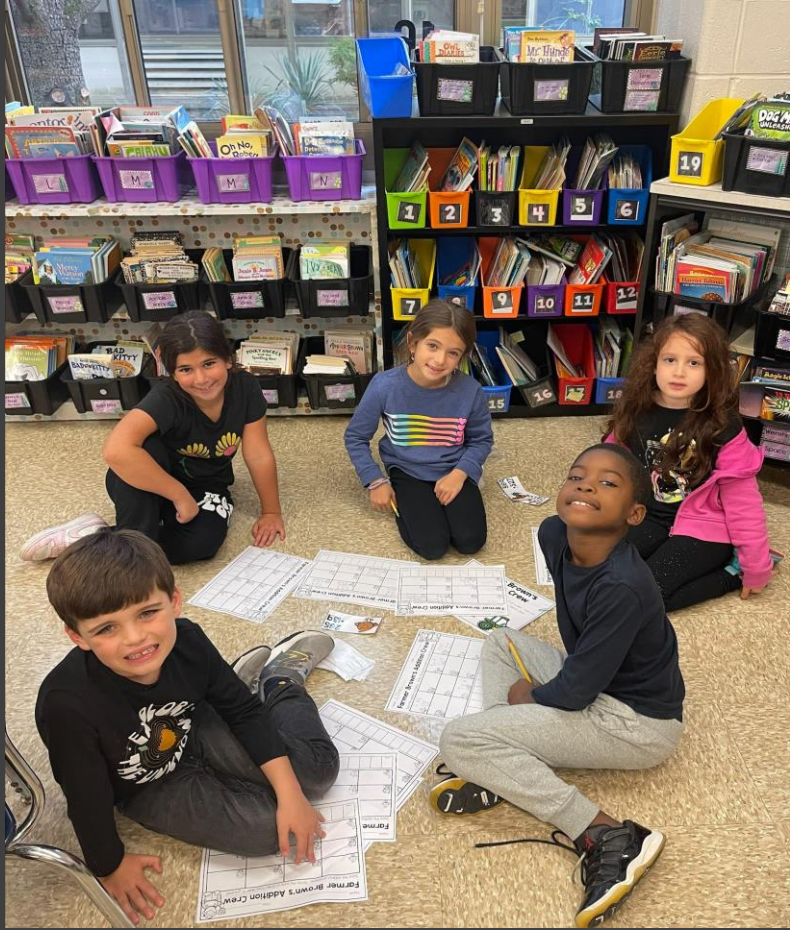
- 51% of the budget and 20% of the budget increase is attributable to employee compensation.

| Contractual Compensation Increases | | | |
|------------------------------------|--------|----------------------------|---------------------------|
| Unit | FTE | Increment & Raise Increase | Raise & Avg Step Increase |
| MEA | 308.80 | \$1,030,132 | 2.83% |
| MESPA | 181.90 | \$218,257 | 2.87% |
| MASA | 19.00 | \$49,991 | 1.5% |
| Non-Affiliated | 29.20 | \$65,903 | 2% |

- The District's budget reflects net staff decreases of 2.11 FTEs budget to budget District-wide

What makes up the Budget-to-Budget Increase?

| Increase in All Other Items in the Budget - excluding comp and benefits | Impact |
|---|-----------|
| Information Technology | 270,534 |
| Curriculum and Instruction - other than compensation | 63,090 |
| Contract Transportation | (71,331) |
| Special Education | 310,696 |
| Pupil Services | 41,263 |
| Debt Services and TAN Interest | 130,992 |
| Facilities - Other than compensation | 93,715 |
| Transfer to Repair Reserve | (125,000) |
| All other items included in the budget | (32,761) |



Preliminary Elementary Class Size

Elementary Class Size: District Guidelines

| GRADE LEVEL | GUIDELINES |
|--------------------|-------------------|
| K | 21 |
| 1-2 | 22 |
| 3 | 23 |
| 4 | 24 |
| 5-6 | 26 |

Preliminary Elementary Class Size

- Projected class size for Kindergarten is based on average live birth data from Nassau County.
- Grades 1-6 included projected cohort changes based on 5-year average cohort change.
- All elementary sections are projected to be within class size guidelines, including projected cohort change.
- Final section determinations are made in August based on actual enrollment at that time.

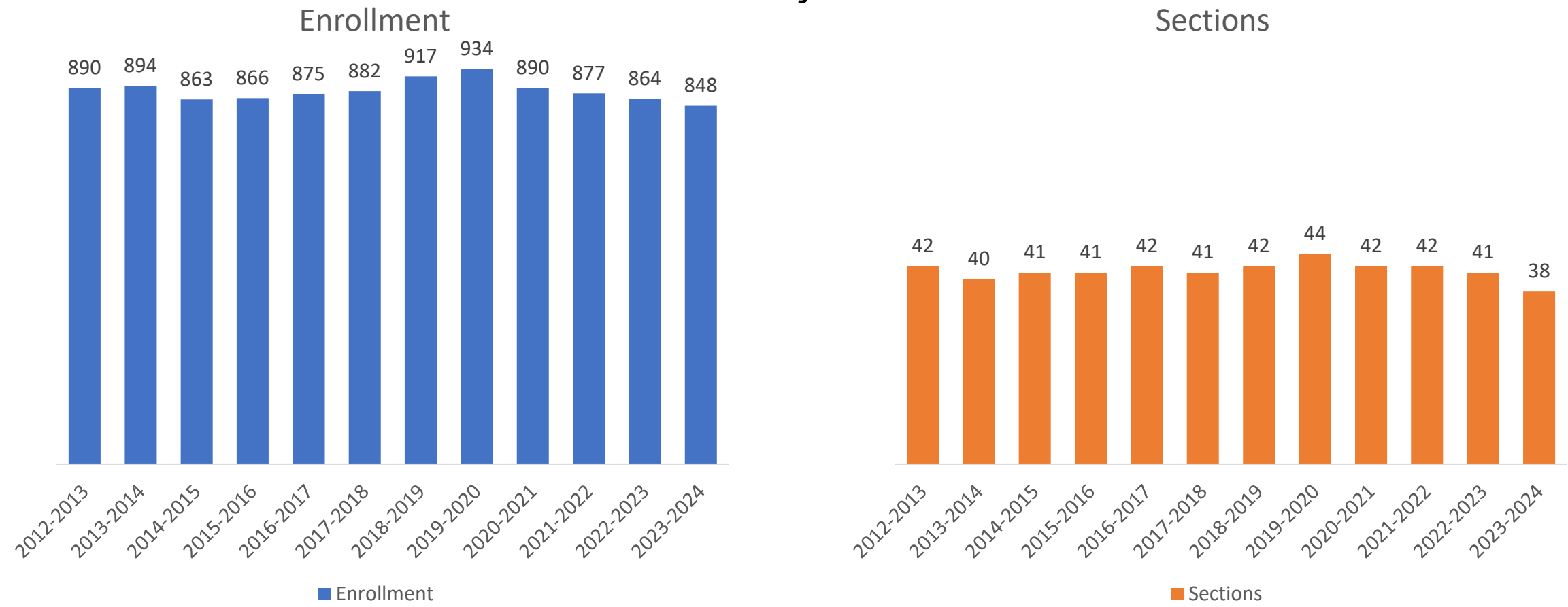
Kindergarten Enrollment Trends 23/24

(as of 3/13)



| | Munsey Park | Shelter Rock |
|--|-------------|--------------|
| # Registered | 70 | 50 |
| # Packets Outstanding | 14 | 14 |
| # Packets Requested | 1 | 1 |
| Total Registered/Outstanding/ Requested Packets | 85 | 65 |
| Expected Additional Registrants (based on prior year trends) | 14 | 17 |
| Total Trending Enrollment as of 3/13 | 99 | 82 |
| Total Projected Enrollment based on Live Birth Analysis | 104 | 78 |
| Trending Enrollment vs. Projected Enrollment | -5 | +4 |
| Sections Based on Trending Enrollment: | 5 | 4 |
| Sections Based on Live Birth Data (Budgeted) | 5 | 4 |

Munsey Park Historical BEDS Day Enrollment and Actual Sections, 23-24 Projected



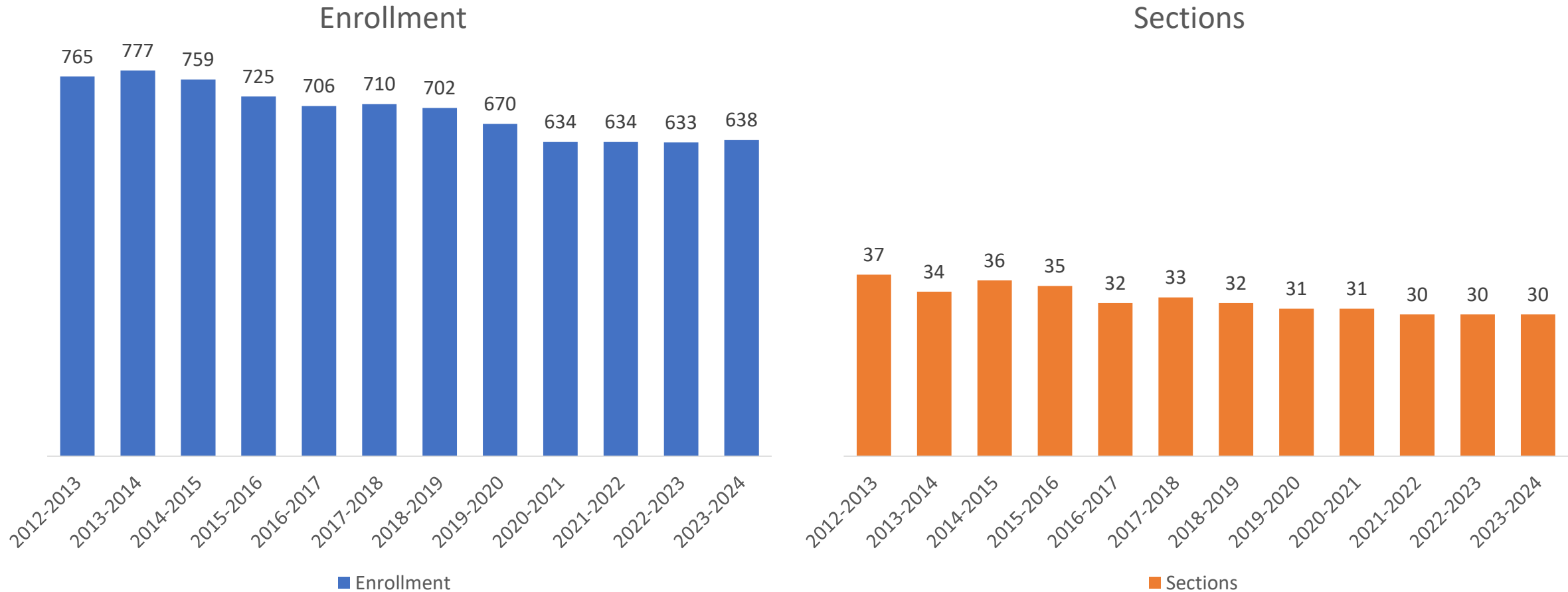
In 2020-21, 42 sections were initially budgeted. 14 additional sections were created to address physical distancing mandates as a result of the COVID-19 pandemic. In 2021-22, 42 sections were initially budgeted. 2 additional sections were created to address learning loss as a result of the COVID-19 pandemic.

Projected Elementary General Education Class Size

| Munsey Park | | | | | | | | | | | | |
|---------------|-------|---------------------------|-------------------------|----------------------|--------------------|--------------------------|------------------------|----|----|----|----|----|
| Grade | Guide | 2/2023 Cohort Enrollment* | Projected Cohort Change | Projected Enrollment | Projected Sections | Projected Avg Class Size | Projected Section Size | | | | | |
| K | 21 | | | 104 | 5 | 20.8 | 21 | 21 | 21 | 21 | 20 | |
| 1 | 22 | 87 | 13 | 100 | 5 | 20.0 | 20 | 20 | 20 | 20 | 20 | |
| 2 | 22 | 120 | 3 | 123 | 6 | 20.5 | 21 | 21 | 21 | 20 | 20 | 20 |
| 3 | 23 | 103 | 3 | 106 | 5 | 21.2 | 22 | 21 | 21 | 21 | 21 | |
| 4 | 24 | 135 | 5 | 140 | 6 | 23.3 | 24 | 24 | 23 | 23 | 23 | 23 |
| 5 | 26 | 146 | 3 | 149 | 6 | 24.8 | 25 | 25 | 25 | 25 | 25 | 24 |
| 6 | 26 | 128 | 1 | 129 | 5 | 25.8 | 26 | 26 | 26 | 26 | 25 | |
| TOTALS | | | | 851 | 38 | | | | | | | |

*3 children have enrolled in grades K-5 since BEDS day.

Shelter Rock Historical BEDS Day Enrollment and Actual Sections, 23-24 Projected



In 2020-21, 31 sections were initially budgeted. 4 additional sections were created to address physical distancing mandates as a result of the COVID-19 pandemic. In 2021-22, 30 sections were initially budgeted. 2 additional sections were created to address learning loss as a result of the COVID-19 pandemic.

Projected Elementary General Education Class Size

| Shelter Rock | | | | | | | | | | | |
|---------------|-------|---------------------------|-------------------------|----------------------|--------------------|--------------------------|------------------------|----|----|----|----|
| Grade | Guide | 2/2023 Cohort Enrollment* | Projected Cohort Change | Projected Enrollment | Projected Sections | Projected Avg Class Size | Projected Section Size | | | | |
| K | 21 | | | 78 | 4 | 19.5 | 19 | 19 | 20 | 20 | |
| 1 | 22 | 63 | 10 | 73 | 4 | 18.3 | 19 | 18 | 18 | 18 | |
| 2 | 22 | 87 | 2 | 89 | 4 | 22.3 | 22 | 22 | 22 | 23 | |
| 3 | 23 | 77 | 3 | 80 | 4 | 20.0 | 20 | 20 | 20 | 20 | |
| 4 | 24 | 98 | 3 | 101 | 5 | 20.2 | 21 | 20 | 20 | 20 | 20 |
| 5 | 26 | 96 | 2 | 98 | 4 | 24.5 | 25 | 25 | 24 | 24 | |
| 6 | 26 | 126 | 1 | 127 | 5 | 25.4 | 26 | 26 | 25 | 25 | 25 |
| TOTALS | | | | 646 | 30 | | | | | | |

*6 children have enrolled in grades K-5 since BEDS day.



Upcoming Budget Meetings

| April 4 | Informal Budget Hearing Program Overview: Special Education |
|----------|---|
| April 18 | 2023-24 Budget Presentation Adoption of 2023-24 Budget |
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