

Mount Pleasant Central School District

Instructional Budget Presentation to the Board of Education



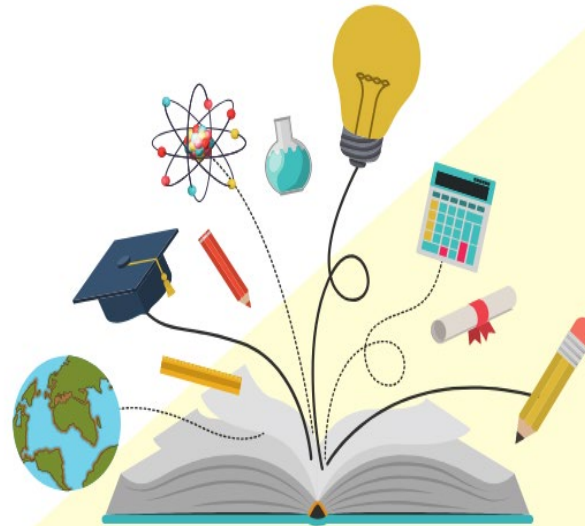
March 20, 2024

Presented by:

Dr. Peter Giarrizzo, Superintendent of Schools

Margaret Modugno, Director of Business Administration

**Dr. Adam Bronstein, Assistant Superintendent of
Curriculum, Instruction and Administrative Services**



Building the Budget



- ❖ Preserving the short-term and long-term financial health of the District
- ❖ A review of program and staffing
- ❖ Implementation of 2022-2027 Strategic Plan and Portrait of a Mount Pleasant Learner
- ❖ Continued enhancement of instructional alignment
- ❖ Continued strengthening of the academic program through enrichment, extension, remediation for all learners
- ❖ Continued implementation of academic initiatives and securing of resources in high-level professional development for faculty and staff
- ❖ Implement care and wellness resources that support our students' self awareness, self-management, social awareness, relationship skills and responsible decision-making

Budget Drivers for 2024-25



- ❖ CPI increase = 4.12%
- ❖ Health insurance premiums increased an average of 11.0%, adding approximately \$800,000 to the budget
- ❖ Rates for Employee Retirement System (ERS) increased by roughly 16%, adding \$150,000 to the budget
- ❖ Increased insurance premiums of approximately 18.5% adds \$50,000 to the budget
- ❖ Increased participation in BOCES Occupational Education program adds \$125,000 to the budget
- ❖ Increasing the Coordinator of Safety & Security to a full-time position adds \$67,000 to the budget
- ❖ Additional security guard at the Westlake campus adds \$45,000 to the budget
- ❖ New positions (FLES, Speech) and professional development

Common Themes



- ❖ Engagement of Stakeholders
 - ❖ Parents and Community, Citizens' Budget Advisory Committee

- ❖ Collaborative approach to budget-building
 - ❖ Meetings with Directors and Administrators

- ❖ Responsibility to the Community:
 - ❖ Proposed budget for 2024-2025 is tax-cap compliant
 - ❖ 13th consecutive year presenting tax-cap compliant budgets

Curriculum and Instruction



- ❖ Development of Mount Pleasant's *Portrait of a Learner* (K-12) to implement the identified progression of critical attributes for each quality in every school
- ❖ Further academic articulation and alignment (K-12) to develop our core curriculum/competencies, high leverage practices, classroom design and assessment for learning across all schools (Pillar I)
- ❖ Exploration of care and wellness strategies (K-12) that align with the *Portrait of a Learner* to support our students' self-awareness, self-management, social awareness, relationship skills and responsible decision-making for each child (Pillar II)
- ❖ Implementation of needs assessment and capacity-building tools to support updated professional development models (K-12) to advance teaching and learning for all faculty (Pillar III)

Curriculum and Instruction (continued)



- ❖ Continued implementation of *Writing Fundamentals* platform (K-5), emphasizing an integration with our overall approach to literacy, with an ongoing professional development partnership
- ❖ Continued implementation of *Patterns of Power* conventions of writing program (K-12), which embeds grammar usage and *Membean* (9-12), as an adaptive vocabulary tool
- ❖ Continued implementation of Next Generation Science Learning Standards and investigations (K-5), with an ongoing professional development partnership
- ❖ Continued implementation of *Eureka Math²* (K-5), which enhances our current curriculum and is aligned with the Next Generation Math Learning Standards

Curriculum and Instruction (continued)



- ❖ Continued implementation of the Math Challenge Lab (6-8) to extend learning for students who meet/exceed expectations
- ❖ Continued implementation of the World Readiness Standards for Spanish, Italian and American Sign Language (6-12), with an ongoing professional development partnership
- ❖ Continued implementation of *Project STEM* (6-12) coding in our Career and Technical Education (CTE) and computer science classes
- ❖ Continued implementation of the *Career Research Academy* (11-12), offering a flexible pathway towards graduation, which provides hands-on and performance-based learning experiences
- ❖ Initial implementation of *University of Florida Literacy Institute (UFLI)* (K-2), aligned with the New York State Science of Reading recommendations for early literacy instruction

Curriculum and Instruction (concluded)



- ❖ Phased implementation of a strings program (2-12), to coincide with the expansion of the instrumental music space at Columbus Elementary School
- ❖ Phased implementation of FLES, foreign language in the elementary school (K-5), to support the recommendations from the Feasibility Report for early exposure to Spanish and Italian language and culture
- ❖ Initial partnership with *Methodology* (6-12) to support professional learning for faculty in the alignment of curriculum, in addition to enhanced instruction and assessment practices
- ❖ Initial piloting of *Into Reading* and *Reading Fundamentals* platforms (K-5), based upon the recommendation of the Mount Pleasant Literacy Steering Committee and aligned with *Scarborough's Reading Rope*

Facilities Maintenance & Capital Improvements



- ❖ The District remains committed to transferring at least \$1.6 million per year to the Capital Fund for “smaller scale” projects that can be completed without issuing debt

- ❖ Main Entrance Sign:
 - ❖ Completed in December 2023
 - ❖ Landscaping to be completed in Spring/Summer 2024

- ❖ Athletic Field Renovations:
 - ❖ Currently in final stages of completion - expected completion is Spring 2024

Facilities Maintenance & Capital Improvements (continued)



- ❖ WMS Makerspace & Theater Storage:
 - ❖ Funded through 2017/18 and 2018/19 General Fund budgets
 - ❖ Project was to be combined with relocation of Office of Pupil and Personnel Services (PPS) (Phase I funded through 2021/22 General Fund budget)
 - ❖ Project was bid twice - results were higher than budget
 - ❖ Decision was made to separate Makerspace/Theater Storage project from PPS relocation - bids awarded in November 2023

- ❖ **Construction is expected to begin in Summer 2024**

Facilities Maintenance & Capital Improvements (continued)



- ❖ Instructional Bond (\$35,957,772):
 - ❖ Approved by voters in December 2023
 - ❖ Includes secure entrance vestibules and additional security cameras in all buildings
 - ❖ Focuses on enhancing and expanding instructional spaces, including libraries, science labs and makerspaces, fine, visual & performing arts spaces
 - ❖ Includes classroom additions at Hawthorne & Columbus and a cafeteria expansion at WHS to accommodate a new engineering lab.
 - ❖ Upgraded ventilation & air cooling of large instructional spaces

- ❖ **Construction is expected to begin in Fall 2025**

Facilities Maintenance & Capital Improvements (concluded)



- ❖ 2024-2025 Proposed Funding:
 - ❖ \$1,600,000 for Districtwide infrastructure projects, including interior door replacements, ventilation upgrades, HVAC upgrades, stair treads, and other miscellaneous projects
 - ❖ \$1,850,000 for Districtwide air cooling and additional funding for PPS relocation project
 - ❖ This funding represents a one-time transfer from the tax certiorari reserve resulting from the settlement of a large case in the 2023-2024 school year (reserve was in excess of settlement amount and is required to be released from the reserve)

Safety and Security



- ❖ The District entered into an agreement with the Town during the 2022-23 school year to hire a Districtwide School Resource Officer.
 - ❖ This will continue to be funded in the 2024-25 budget
 - ❖ The cost is shared between the District and Town, 60%/40%, respectively (District share is approximately \$155,000)
- ❖ The District will continue to work with Altaris (Safety & Security consultants) on implementing recommendations from their safety & security audit to enhance measures district-wide
 - ❖ A part-time Altaris Security Coordinator was included in the 2023-24 budget (\$64,000); this will be increased to a full-time position in 2024-25 (approximately \$134,000)

Safety and Security (continued)



- ❖ An additional security guard will be added to the Westlake campus (approximately \$45,000)

- ❖ The District continues to implement safety recommendations based on a three-tiered approach - categorized based on timing, financial resources and required NYSED approvals.
 - ❖ Priority I - Short-term - 90% complete
 - ❖ Priority II - Mid-term - 65% complete
 - ❖ Priority III - Long-term - 40% complete

- ❖ Monthly Safety & Security meetings continue, to monitor progress

Safety and Security (concluded)



- ❖ What has been implemented so far?
 - ❖ Lockdown system has been completed for all four school buildings
 - ❖ Parent Reunification kits have been completed and drills are on-going
 - ❖ Door sensor installation

- ❖ Looking ahead:
 - ❖ Anonymous Alerts will be implemented for the 2024-25 school year
 - ❖ Athletic fields camera project is currently in the design phase
 - ❖ Interior swipe access with audible alarms will be installed on specific doors in the elementary schools
 - ❖ Additional safety training will be given to the Building Emergency Response Teams (BERT) at each building

Tax Cap Calculation - Estimate as of March 20, 2024



		2023-24	2024-25	
Prior Year Tax Levy		\$ 59,523,683	\$ 60,666,873	
1 + Tax Base Growth Factor (provided by Commissioner of Tax & Finance by February 15th.)	x	1.0054	1.0070	Published 11/20/23
Total Tax Levy plus Growth Factor		\$59,845,111	\$61,091,541	
Prior Year PILOTS	+	4,090	4,107	
Levy for Judgments over 5% of total tax levy	-	-	-	
Capital Debt Service (net of Bldg. Aid) (prior Yr)	-	(5,629,909)	(5,367,302)	
TAX LEVY LIMIT	=	\$54,219,292	\$55,728,346	
Allowable Levy Growth Factor (1 + inflation factor, up to 2%)	x	2.00%	2.00%	Published 1/16/24; actual CPI = 4.12%
Next Years PILOTS	-	(4,107)	(4,110)	Est.
TAX LEVY LIMIT (to be submitted to State Comptroller, Commissioner of Tax & Finance and the Commissioner of Education by March 1st)	=	\$55,299,571	\$56,838,803	
		↓	↓	
Levy for excess increases to ERS	+	-	5,443	
Levy for excess increases to TRS	+	-	-	
Debt Service(net of Bldg. Aid) & EPC	+	3,767,302	3,728,662	
Capital Tax Levy (expenditures not budget)	+	1,600,000	1,800,000	
Capital Closeout Revenue	+	-	-	
Erroneous levy plus interest from prior year	-	\$0	\$0	
ALLOWED TAX LEVY WITH 50% plus 1 voter approval	=	\$60,666,873	\$62,372,908	2.81%
ACTUAL LEVY		\$60,666,873		1.92%

Tax Cap Calculation - Estimate as of March 20, 2024



<u>Summary of Tax Levy and Adjustments</u>		Bud. To Bud.
Estimated Budget 2024-25		\$ 79,769,660
Estimated Local Revenue		\$ (15,008,779)
Estimated Local Revenue - One-time sources (Capital Fund & Donation)		\$ (336,570)
Projected Levy		\$ 64,424,311
Maximum Allowable Levy		
Actual Levy Amount		\$ 62,372,908
Excess of Limit		\$ (2,051,403)
Use of Fund Balance:		
TRS Reserve		\$ -
ERS Reserve		\$ 100,000
Appropriated FB - Tax Cert Reserve		\$ 1,851,403
Appropriated FB		\$ 100,000
Sub Total		\$ 2,051,403
Amount under (over) Tax Levy Cap		\$ 0



Preliminary Tax Information

Estimate as of March 20, 2024

Tax Rate Estimate (Town of MP only):

Based on assessment and equalization rate information as of March 11, 2024 (subject to change)

Levy at Proposed Amount	2.73%	Reflects assessment changes and levy at estimated tax
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Preliminary Tax Information

Estimate as of March 20, 2024

Computation of Real Property Tax	Town of Mt. Pleasant	Town of North Castle
Assessed Value (as of 3/11/24)	\$ 40,979,081	\$1,408,242
Equalization Rate	0.0113	0.0165
Full Value	\$ 3,626,467,345	\$85,348,000
Percentage of Tax Levy	97.70%	2.30%
Estimated Amt. of Tax Levy	\$60,938,730	\$1,434,178
Estimated Tax Rate per \$1,000 Assessed Value 2024-2025	\$1,487.07	\$1,018.42
Final Tax Rate 2023-2024	\$1,447.55	\$903.71
Est. \$ Change	\$39.52	\$114.71
Est. % Change	2.73%	12.69%

Revenue Assumptions (as of March 20, 2024)



	2023-2024 Adopted Budget	2024-2025 Proposed Budget	Variance (\$)	Variance (%)
Property Taxes	\$60,666,873	\$62,372,908	\$1,706,035	2.81%
State Aid	\$12,099,246	\$12,954,169	\$854,923	7.07%
County Sales Tax	\$1,300,000	\$1,300,000	\$0	0%
Other Revenue	\$454,100	\$829,610	\$375,510	82.69%
Transfers In - Capital Fund	\$0	\$261,570	\$261,570	100.00%
Use of Fund Balance	\$0	\$2,051,403	\$2,051,403	100.00%
TOTAL Revenue & Use of Fund Balance	\$74,520,219	\$79,769,660	\$5,249,441	7.04%

Note: the 7.04% increase in the budget includes 2.93% of one-time revenues in the amount of \$2,187,973 (\$75,000 donation, \$261,570 transfer from Capital Fund & \$1,851,403 release from the Tax Certiorari Reserve), which will fund one-time expenditures.

State Aid Update (as of March 20, 2024)



	Enacted Budget 2023-24	Executive Budget Proposal 2024-25	Change from 2023-24 Enacted Budget
		C	C - B
Foundation Aid	\$ 7,207,301	\$ 7,552,121	\$ 344,820 4.78% ***
Boces Aid	\$ 1,095,594	\$ 1,225,350	\$ 129,756
High Cost Excess Cost Aid	\$ 87,891	\$ 106,454	\$ 18,563
Private Excess Cost Aid	\$ 177,683	\$ 338,978	\$ 161,295
Software/Library/Textbook	\$ 182,690	\$ 182,899	\$ 209
Transportation Aid	\$ 931,875	\$ 1,156,595	\$ 224,720
Building Aid	\$ 1,587,874	\$ 1,569,210	\$ (18,664)
High Tax Aid	\$ 822,562	\$ 822,562	\$ -
Sub Total Aid	\$ 12,093,470	\$ 12,954,169	\$ 860,699 Increase in Aid

*** - although Foundation Aid increased over the 2023-2024 Enacted Budget, the District's funding for 2024/2025 based on Hold Harmless limits should be \$7,654,892, leaving a shortfall of \$102,771.

Expenditure Assumptions (as of March 20, 2024)



Instruction	2023-2024 Adopted Budget	2024-2025 Proposed Budget	\$ Change	% Change
Curriculum Development	\$ 800,329	\$ 836,590	\$ 36,261	4.5%
Supervision	\$ 1,841,129	\$ 1,886,946	\$ 45,818	2.5%
Regular Education	\$20,411,694	\$21,189,602	\$777,908	3.8%
Special Education	\$ 9,982,903	\$10,593,067	\$610,165	6.1%
Contractual Services - Special Schools	\$ 45,000	\$ -	\$ (45,000)	-100.0%
Library and AV	\$ 467,306	\$ 476,010	\$ 8,703	1.9%



Expenditure Assumptions (as of March 20, 2024)

Instruction	2023-2024 Adopted Budget	2024-2025 Proposed Budget	\$ Change	% Change
Computer Assisted	\$ 850,237	\$ 780,818	\$ (69,419)	-8.2%
Guidance	\$ 989,416	\$ 1,035,346	\$ 45,930	4.6%
Health	\$ 700,083	\$ 692,757	\$ (7,326)	-1.0%
Psychological/Social Work	\$ 779,108	\$ 721,082	\$ (58,026)	-7.4%
Co-curricular	\$ 228,899	\$ 233,323	\$ 4,424	1.9%
Athletics	\$ 1,228,637	\$ 1,206,637	\$ (22,000)	-1.8%
TOTAL INSTRUCTION	\$38,324,740	\$39,652,178	\$1,327,438	3.5%



Expenditure Assumptions (as of March 20, 2024)

Transportation	2023-2024 Adopted Budget	2024-2025 Proposed Budget	\$ Change	% Change
District	\$ 146,525	\$ 231,142	\$ 84,617	57.7%
Contract	\$4,166,600	\$ 4,201,906	\$ 35,306	0.8%
BOCES	\$ 20,000	\$ 29,000	\$ 9,000	45.0%
TOTAL TRANSPORTATION	\$4,333,125	\$ 4,462,048	\$128,923	3.0%



2024-2025 Budget Summary

	2024-2025 BUDGET	2023-2024 BUDGET	\$ CHANGE	% CHANGE
General Support	\$ 8,131,141	\$ 7,432,036	\$ 699,105	9.41%
Instruction	\$ 39,652,178	\$ 38,324,740	\$ 1,327,438	3.46%
Transportation	\$ 4,462,048	\$ 4,333,125	\$ 128,923	2.98%
Benefits	\$ 17,263,448	\$ 16,012,121	\$ 1,251,327	7.81%
Undistributed	\$ 10,260,845	\$ 8,418,197	\$ 1,842,648	21.89%
TOTAL BUDGET	\$ 79,769,660	\$ 74,520,219	\$ 5,249,441	7.04%

- ❖ Tax Levy Increase: **2.81%** (Tax Cap Compliant)
- ❖ Estimated Tax Rate Increase: **2.73%**
- ❖ Budget increase exclusive of one-time expenditures: **4.11%**
 - ❖ \$1,851,403 released from the Tax Certiorari Reserve to fund capital projects
 - ❖ \$75,000 donation from the Elementary PTA to fund a portion of the CES playground
 - ❖ \$261,570 from closed capital projects to fund remainder of CES playground

Enrollment Projections (based on Long-Range Study)



Grade	2023-2024	Projected 2024-2025
K	136	142
1	149	139
2	166	148
3	155	168
4	155	158
5	166	154
6	162	165
7	147	161
8	158	147
9	126	151
10	150	128
11	136	150
12	128	138
TOTALS	1,934	1,949



Projected Sections

Grade	Projected Enrollment	Projected Sections	Average Class Size	Projected ICT Sections
K	142	7	21	1
1	139	7	20	2
2	148	7	22	2
3	168	7	24	2
4	158	7	23	2
5	154	7	22	3



Projected Sections

Grade	Projected Enrollment	Average Class Size
6	165	28
7	161	27
8	147	24
9	151	24-30
10	128	24-30
11	150	24-30
12	138	24-30

- ❖ **Science Labs have a maximum of 24**
- ❖ **Electives run at a minimum of 15**
- ❖ **AP courses run at 12 or more**

Proposed Staffing Changes



<u>Certified</u>	<u>Central</u>	<u>WHS</u>	<u>WMS</u>	<u>CES</u>	<u>HES</u>	<u>Special Education</u>	<u>Total</u>
MTSS - 6th Grade & English			0.2				0.2
Additional Academic Support Grade 8 WMS (Special Education)						0.1	0.1
Speech - Districtwide						0.5	0.5
Elementary Foreign Language Teacher (4th & 5th Grade)				0.6			0.6
	0.0	0.0	0.2	0.6	0.0	0.6	1.4



Proposed Staffing Changes (concluded)

<u>Non-Certified</u>	Central	WHS	WMS	CES	HES	Special Education	Total
Lunch Monitor (2.5 hours/day)			0.4				0.4
	0.0	0.0	0.4	0.0	0.0	0.0	0.4

Important Notes



- ❖ The 2024-2025 proposed budget is Tax Cap compliant.
- ❖ A tax cap complaint budget requires a simple majority of voters for approval (50% +1)
- ❖ If the budget is defeated, New York State Law allows a hold a revote one additional time - the proposed budget can be the same, less or more than the proposed budget presented for the first vote.
- ❖ The Board of Education can adopt a contingency budget if the 1st vote is defeated - contingency budget must comply with New York State Tax Cap law.
- ❖ If a budget is defeated twice, the District MUST adopt a contingency budget, reducing the tax levy to the prior year amount.
 - ❖ This would mean a reduction to the proposed budget of \$1,706,035.



Important Dates

- ❖ Instructional Budget Presentation - March 20, 2024
- ❖ BOE Work Session - Citizens' Budget Advisory Committee - Report to the BOE - April 10, 2024
- ❖ BOE Meeting - April 16, 2024 (Tuesday)
 - ❖ Anticipated adoption of the 2024-2025 Proposed Budget
- ❖ BOE Work Session - Public Budget Hearing - May 8, 2024
- ❖ Last Day to Register to Vote - May 16, 2024
 - ❖ Voter Registration Evening - May 14, 2024 (WHS Lobby 5-9 pm)
- ❖ **Budget Vote - May 21, 2024**



Questions?



Thank You!