



Board of Education's Adopted 2024-2025 Budget

**Formal Budget Hearing
May 14, 2024**

Budget Overview:

The Numbers



Adopted 24-25 Budget: **\$111,286,207**



24-25 Net Increase: **\$3,553,203**



% Increase: **3.30%** is within the District's property tax cap for 24-25 of **2.68%**

Budget Development Timeline



November 16	<u>2024-25 Course Enhancement: Status Report and Future Recommendations</u> <u>Program Overview: Fine and Performing Arts</u>
November 30	<u>Program Overview: Science and Technology</u>
December 14	<u>Program Overview: Mathematics and Business</u>
January 4	<u>Program Overview: English, Reading, & Libraries</u>
January 18	<u>Program Overview: Social Studies</u>
February 1	<u>Program Overview: Student Services</u>
February 15	<u>Fund Balance as of January 31, 2024 Presentation</u>
March 7	<u>Superintendent's Preliminary Budget Presentation</u>
March 21	<u>Informal Budget Hearing</u>
April 4	<u>Informal Budget Hearing</u>
April 16	2024-25 Budget Presentation Adoption of 2024-25 Budget
May 14	Formal Budget Hearing
May 21	Annual Budget Vote

Manhasset Public Schools 2023-24 PRIORITY AREAS



24-25 Budget Goals

Manage the complexities of a challenging financial environment in order to:

- Support the District's Priority Areas
- Preserve strong academic programs K-12 with a particular focus on class size
- Expand academic offerings at the Secondary School
- Maintain and upgrade our aging facilities infrastructure
- Enhance our instructional technology infrastructure and instructional software
- Bolster security staffing in all three schools
- Maintain and enhance support for the social and emotional wellness of students
- Operate within the property tax cap

Manhasset Public Schools 2023-24 PRIORITY AREAS

Forge strong connections
to strengthen communication and relationships throughout our school community so that each individual feels informed, valued, connected, safe, and secure.



Strengthen academic and extracurricular experiences
by cultivating academic and extracurricular pathways in which student interests and passions are discovered and explored.



Enhance professional practice
by fostering innovative learning practices in each of our disciplines.



Invest in facilities
throughout the District to support the needs of our students, faculty, staff, and community members.

Components of the 2024-25 Proposed Budget

	Proposed 2024-25 Budget		\$ Inc/(Dec)		% of Budget Increase
Increase in Active Healthcare Expense	9,567,723		(302,336)		
Increase in Healthcare Declination Expense	364,033		28,533		
Increase in Retiree Healthcare Expense	5,389,970		804,701		
Increase in Medicare Reimbursement	1,550,000		50,000		
Total Increase in Healthcare Expenses	16,871,726		580,898		0.54%
Increase in Teacher Retirement System Contributions	4,716,779		150,723		
Increase in Employee Retirement System Contributions	1,392,565		280,115		
Total Increase in Retirement System Contributions	6,109,344		430,838		0.40%
Increase in MEA Benefits Trust/MASA/Cabinet 403b Contributions	382,980		4,568		0.00%
Increase in Payroll Taxes	4,295,033		209,468		0.19%
Increase in All Other Employee Benefit Expenses	569,188		14,528		0.01%
Total Increase in Benefits	28,228,271	25%	1,240,300	35%	1.15%
Increase in Compensation - MEA Increment/raise	37,156,903		1,110,227		
Increase in Compensation - MESPA Increment/raise	8,407,605		263,755		
Increase in Compensation - MASA Raise	3,187,756		49,863		
Increase in Compensation - Administration and Confidentials Raise	3,082,004		74,216		
Total Increase in Compensation - Increment and Raise	51,834,268		1,498,061		1.39%
Decrease in Compensation - Net Decrease to Staff	(715,081)		(715,081)		-0.66%
Net Change in staff mix, including retirements and allocations to grants			81,833		0.08%
Increase in Compensation - non-contractual	4,625,287		(34,617)		-0.03%
Increase in Compensation, Adds to Staff, Change in Staff Mix	55,744,474	50%	830,196	24%	0.77%

Priority Area Initiatives: *Strengthen Student Academic Experiences*

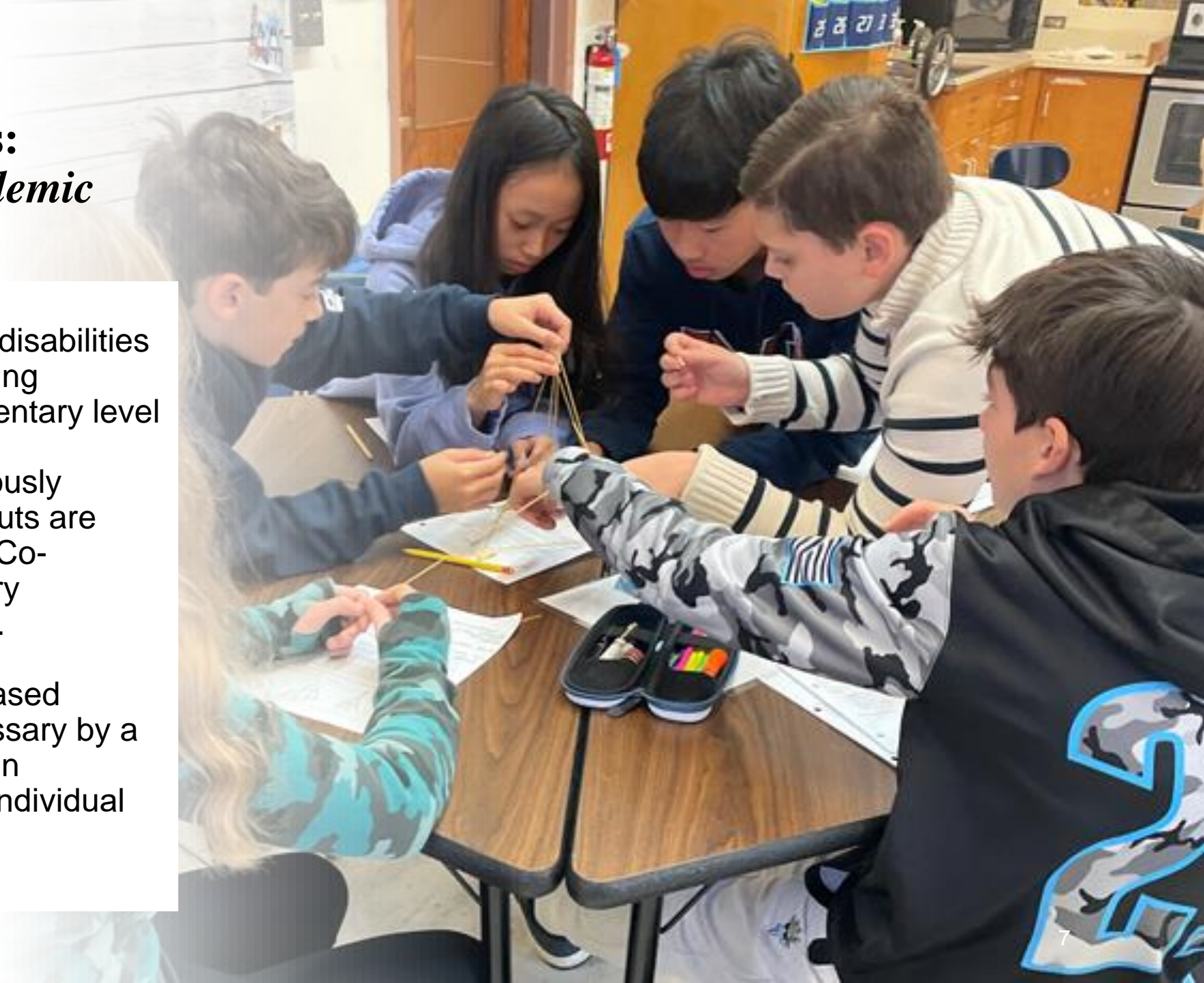
- The budget preserves our strong elementary program with a particular focus on class size.
- Staffing for elementary specialist positions to provide small group, individualized instruction, enrichment, and support for teachers are maintained:
 - 9.0 Reading Teachers
 - 6.0 Math Specialists
 - 2.0 Literacy Coaches
 - 2.0 Science Specialists
 - 2.0 Computer Specialists
 - 1.0 Health Teacher



Priority Area Initiatives: *Strengthen Student Academic Experiences*

- Enhance our comprehensive programming for students with disabilities to include Integrated Co-Teaching throughout the day at the elementary level
- Students with disabilities previously removed for special class pullouts are now included in the Integrated Co-Teaching classrooms for primary instruction in reading and math.

Additional supplemental skill-based instruction is provided as necessary by a reading and/or math specialist in accordance with the student's individual education plan.



Priority Area Initiatives: *Strengthen Student Academic Experiences*

- At the Secondary School, the budget supports: Lowered class sizes with additional FTE added to Social Studies, English, Mathematics, and World Language.
- Expansion of classes based on student enrollment in Advanced Placement and support classes.
- Expansion of course offerings to include:
 - AP Macro Economics
 - Virtual Enterprise
 - Business Law
 - Mandarin
- Expansion of Science Research program.
- Expansion of Engineering class sections, with an increase in enrollment in Aerospace Engineering.



Priority Area Initiatives:

Forge strong connections

- The budget supports the expansion of security guard/aide coverage at Munsey Park and Shelter Rock schools.
- A net increase of 2.0 Security Guards is included, one for each elementary school.
- The Budget supports a full-time TA in the Middle School Wellness Learning Center.



Components of the 2024-25 Proposed Budget

	<u>Proposed 2024-25 Budget</u>		<u>\$ Inc/(Dec)</u>		<u>% of Budget Increase</u>
Information Technology	3,530,231		384,244		0.36%
Curriculum and Instruction - other than compensation	433,023		(67,467)		-0.06%
Contract Transportation	5,489,591		(118,441)		-0.11%
Special Education	5,602,460		991,318		0.92%
Pupil Services	721,931		21,541		0.02%
Debt Service and TAN Interest	4,429,480		393,165		0.36%
Facilities - Other than compensation	3,202,578		(206,790)		-0.19%
Transfer to Repair Reserve	-		-		0.00%
All other items included in the budget	3,904,168		85,137		0.08%
Increase in All Other Items in the Budget - excluding comp and benefits	27,313,462	25%	1,482,707	42%	1.38%

Priority Area Initiatives: *Strengthen Student Academic Experiences*

	23-24 Budget	Proposed 24-25 Budget	\$ Increase 24-25 vs. 23-24
Special Education – other than compensation	\$4,611,142	\$5,602,460	\$991,318

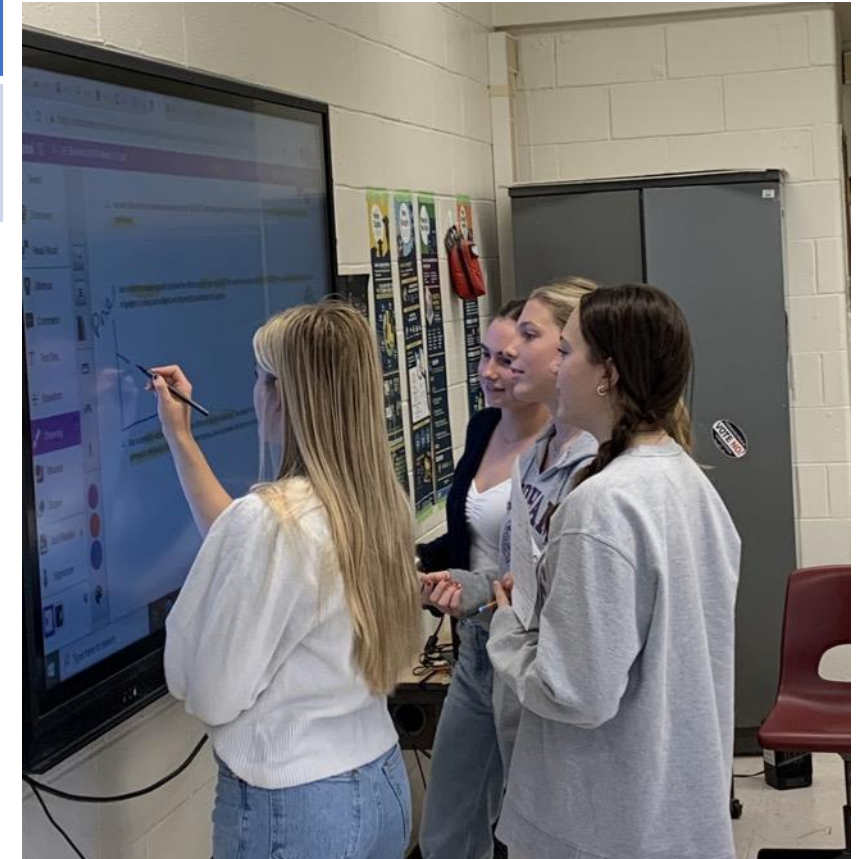
Primary Expense Increase Drivers:

- **Public and Private Special Education Tuition:**
 - In 23-24 - 16 students attend Special Education public and private schools based on their individual needs.
 - In 24-25 - 19 students are projected to attend public and private schools.
- **BOCES Tuition:**
 - In 23-24 - 14 students attended Special Education BOCES programs.
 - In 24-25 - 16 students are budgeted to attend Special Education BOCES programs.
- **Contract Therapy:**
 - An 11.38% increase in costs is budgeted.

Priority Area Initiatives: *Strengthen Student Academic Experiences*

	23-24 Budget	Proposed 24-25 Budget	\$ Variance 24-25 vs. 23-24
Information Technology—other than compensation	\$3,145,987	\$3,530,321	\$384,244

- The budget supports a comprehensive equipment rotation schedule:
 - 30 SMARTBoards
 - 787 Chromebooks
 - 26 laptops for the STEM lab
 - 13 iMac's for the Art room at the Secondary School
 - Thin-clients throughout computer labs
 - 125 desktops districtwide
 - 333 teacher laptops
 - switch upgrades
 - server upgrades
 - 6 new software titles and miscellaneous supplies



Priority Area Initiatives: *Enhance Professional Practice*

	23-24 Budget	Proposed 24-25 Budget	\$ Variance 24-25 vs. 23-24
Curriculum and Instruction - other than compensation	\$500,490	\$433,023	(\$67,467)

- Funding for teacher workshops and staff development shifts to reflect an emphasis on in-house training from our internal experts in ELA and Mathematics.
- In particular, in 24-25, the District will no longer be funding staff development through Teacher's College. Instead, in-house professional development will continue through our Literacy Coaches.
- Funding for targeted professional development to support co-teaching.
- Funding for curriculum development is maintained.



Priority Area Initiatives: *Invest in Facilities*

	23-24 Budget	Proposed 24-25 Budget	\$ Variance 24-25 vs. 23- 24
Facilities (other than compensation)	\$3,409,368	\$3,202,578	(\$206,790)

- Continued funding to refresh elementary classrooms.

The budget supports the renovation of 2nd grade classrooms at both Munsey Park and Shelter Rock

- Savings anticipated in utilities expenses reflect the 2023 Energy Performance Contract (EPC).

Solar panels, lights, and boiler replacement projects are scheduled to be completed in Summer 2024.



Priority Area Initiatives: *Invest in Facilities*



The budget reflects the current and anticipated interest rate on the Tax Anticipation Note (TAN). In 23-24 the District borrowed \$7,000,000 and anticipates the same in 24-25. There is an offset to this expense in the increase in interest revenue.

The 24-25 budget also includes the next level of debt issuance pursuant to the 2022 Bond Referendum.

Because the Bond referendum was previously approved by the voters, the debt service related to new issuance is exempt from the tax levy limit calculation.

	23-24 Budget	Proposed 24-25 Budget	\$ Variance 24-25 vs. 23-24
Debt Service and TAN Interest	\$4,036,315	\$4,429,480	\$393,165



District Staffing			
Unit	23 – 24 FTE	24 – 25 FTE	Change
MEA (Faculty)	308.80	306.70	(2.10)
MESPA (Support Staff)	181.90	169.05	(12.85)
MASA (Building and Departmental Administrators)	19.00	20.00	1.0
Non-Affiliated	21.21	21.71	0.5
Central Office	7.0	7.0	-
TOTAL	537.91	523.46	(13.45)
<p>Total net decrease in compensation as a result of staff reductions (\$715,081) plus related benefits that include a net reduction in health insurance of (\$273,803).</p>			

Staffing efficiencies with a particular focus on class size

Additions to lower class size:

- 3.0 elementary teachers added to lower class size in grades 5 and 6
- 2.5 secondary teachers added to lower class sizes and manage increased enrollment in certain departments.

Efficiencies and reductions based on enrollment:

- 3.9 teachers on special assignment returned to the classroom to reduce the impact of lowering class size.
- 4.1 teachers reduced based on student enrollment in particular subject areas

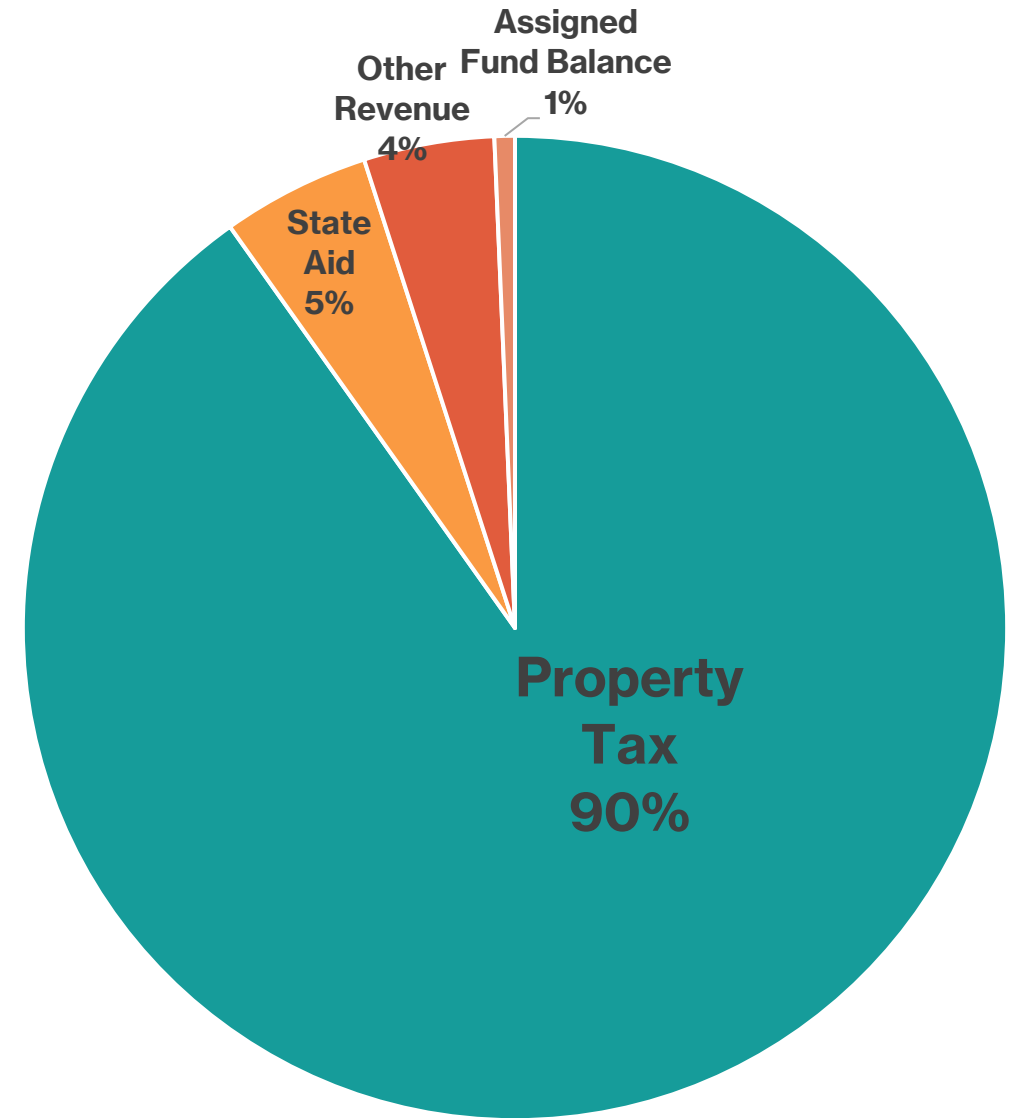
23-24 Teachers on Special Assignment	FTE	24-25 Assignment
Teacher on Special Assignment: IT Staff Developer Elementary	2.0	Elementary classroom to reduce class size and the need to hire an additional teacher
Teacher on Special Assignment: IT Staff Developer Secondary	0.5	Math/Computers classes to reduce the need to hire an additional teacher
Teacher on Special Assignment: Assistive Technology Special Education Teacher	1.0	Elementary special education classroom to reduce the need to hire an additional teacher
Teacher on Special Assignment: Attendance Secondary School	0.4	Secondary School classroom to reduce the need to hire an additional teacher.

Staffing Efficiencies/Reductions Teaching Assistants

23-24 Assignment	23-24 FTE	24-25 FTE	24-25 Notes
Elementary Special Education Teaching Assistants	24.0	14.0	<p>Programmatic reductions based implementation of a 2.0 teacher ICT model.</p> <ul style="list-style-type: none"> • 2.0 Growth Positions Budgeted • -4.0 TA from SR ICT • -4.0 TA from MP ICT • -2.0 TA positions unfilled in 23-24
Elementary Computer Lab Teaching Assistants	2.0	0.0	Positions eliminated to achieve a balanced budget within the property tax cap.
Elementary Library Teaching Assistants	2.0	0.0	Positions were eliminated to achieve a balanced budget within the property tax cap. Replaced with a 0.5 Supervisory Aide at each school to assist in the shelving of books.
Secondary School Library Teaching Assistants	1.0	0.0	Positions were eliminated to achieve a balanced budget within the property tax cap.
Secondary School Departmental Teaching Assistants	5.0	4.0	Positions were eliminated to achieve a balanced budget within the property tax cap.

2024-2025 Revenue Climate

- Tax Base Growth Factor 1.0036 allows for a \$349,716 adjustment to the tax base
- Boundary Properties are projected to increase by \$45,000
- Interest earnings are projected to increase by an estimated \$525,000



Sources of Revenue Other Than Property Taxes:

Components of the Proposed Tax Levy Increase	Proposed 2024-25 Tax Levy	Increase (Decrease)	% of Tax Levy Increase
2024-25 Proposed Budget	111,286,207	3,553,203	3.66%
Revenue Other Than Property Taxes:			
State Aid	5,362,021	117,834	
Total State Aid	5,362,021	117,834	
Reimbursement for Intermediate Care Facility/Children's Res. Proj.	248,704	8,830	
Other Tax Items, Including Payments in Lieu of Taxes	1,610,567	10,035	
Transfer from the Manhasset Public Library for Debt Service	1,027,750	4,625	
Other Revenue, net	2,448,077	690,133	
Total Revenue Other Than Property Taxes	10,697,119	831,457	
Assigned Fund Balance - Designated for Tax Levy	840,266	116,199	
Estimated Revenues and Applied Fund Balance	11,537,385	947,656	-0.98%
2024-25 Proposed Tax Levy	\$ 99,748,822	\$ 2,605,547	2.68%

Assigned Fund Balance: We have increased the assigned 23-24 fund balance to remain within the property tax cap as opposed to impacting programs with incremental reductions. The risk is that the 24-25 budget must produce the same amount of fund balance for sustainability moving forward to 25-26.

Summary: Achieving a Balanced Budget within the Property Tax Cap in a Difficult Environment

- Create efficiencies in staffing that are necessary to achieve a balanced budget within the property tax cap.
- Reduce various discretionary spending lines that will be necessary to achieve a balanced budget within the property tax cap.
- Pre-purchase supplies and textbooks from 23-24 funds to reduce supply codes in 24-25.
- Increase the amount of appropriated fund balance to achieve a balanced budget to \$840,266.
- The unfunded mandate to change our team name is not budgeted. Fund balance from 23-24 will be used to cover expenses required to change our team name.



Preliminary Elementary Class Size

Elementary Class Size: District Guidelines

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

24-25 Projected Elementary General Education Class Size

Munsey Park Elementary School

Grade	Class Size Guide	4/30 Cohort Enrollment	Projected Enrollment with anticipated cohort change	Enrollment Diff	Proj Sect.	Projected Avg Class Size	Projected Section Enrollment						
K	21		87		5	17.4	17	17	17	18	18		
1	22	88	100	12	5	20.0	20	20	20	20	20		
2	22	98	99	1	5	19.8	20	20	20	20	19		
3	23	116	120	4	6	20.0	20	20	20	20	20	20	
4	24	106	112	6	5	22.4	22	22	22	23	23		
5	26	143	146	3	7	20.9	20	21	21	21	21	21	21
6	26	149	151	2	7	21.6	21	21	21	22	22	22	22

24-25 Projected Elementary General Education Class Size

Shelter Rock Elementary School

Grade	Class Size Guide	4/30 Cohort Enrollment	Projected Enrollment with anticipated cohort change	Enrollm ent Diff	Proj Sect.	Projected Avg Class Size	Projected Section Enrollment					
K	21		68		4	17.0	17	17	17	17		
1	22	72	79	7	4	19.8	19	20	20	20		
2	22	71	73	2	4	18.3	18	18	18	19		
3	23	93	95	2	5	19.0	19	19	19	19	19	
4	24	79	83	4	4	20.8	20	21	21	21		
5	26	100	103	3	5	20.6	20	20	21	21	21	
6	26	105	106	1	5	21.2	21	21	21	21	22	



Budget Vote
May 21
7 a.m. to 9 p.m.
HS Gymnasium

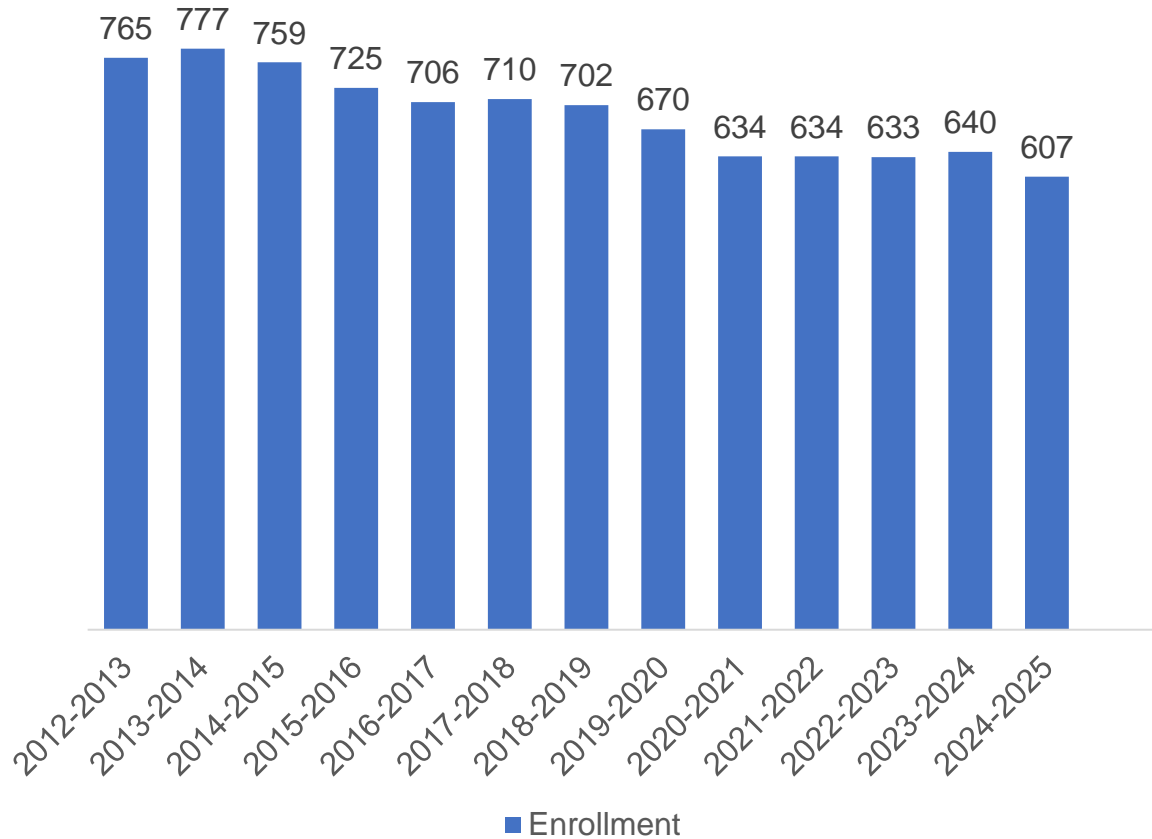
Appendix

Preliminary Elementary Class Size

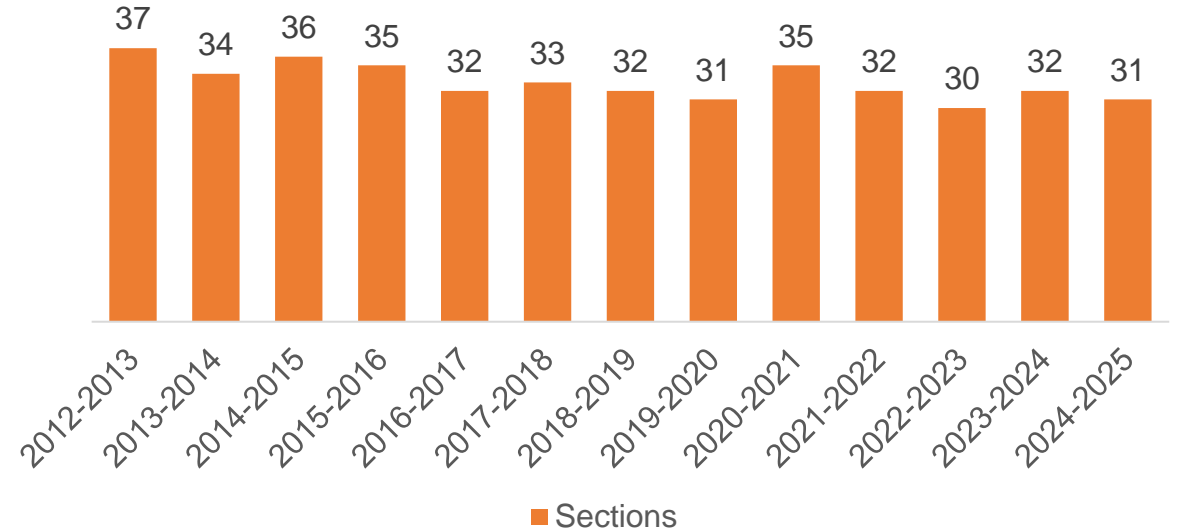
- The projected class size for Kindergarten is based on average live birth data from Nassau County.
- Grades 1-6 includes projected cohort changes based on 5-year average cohort change.
- All elementary sections are projected to be **below** class size guidelines, including projected cohort changes. Specifically, 3.0 FTE has been added to reduce class size in grades 5 and 6.
- Final section determinations are made in August based on actual enrollment at that time.

Shelter Rock Historical BEDS Day Enrollment and Initially Budgeted Class Size

Enrollment



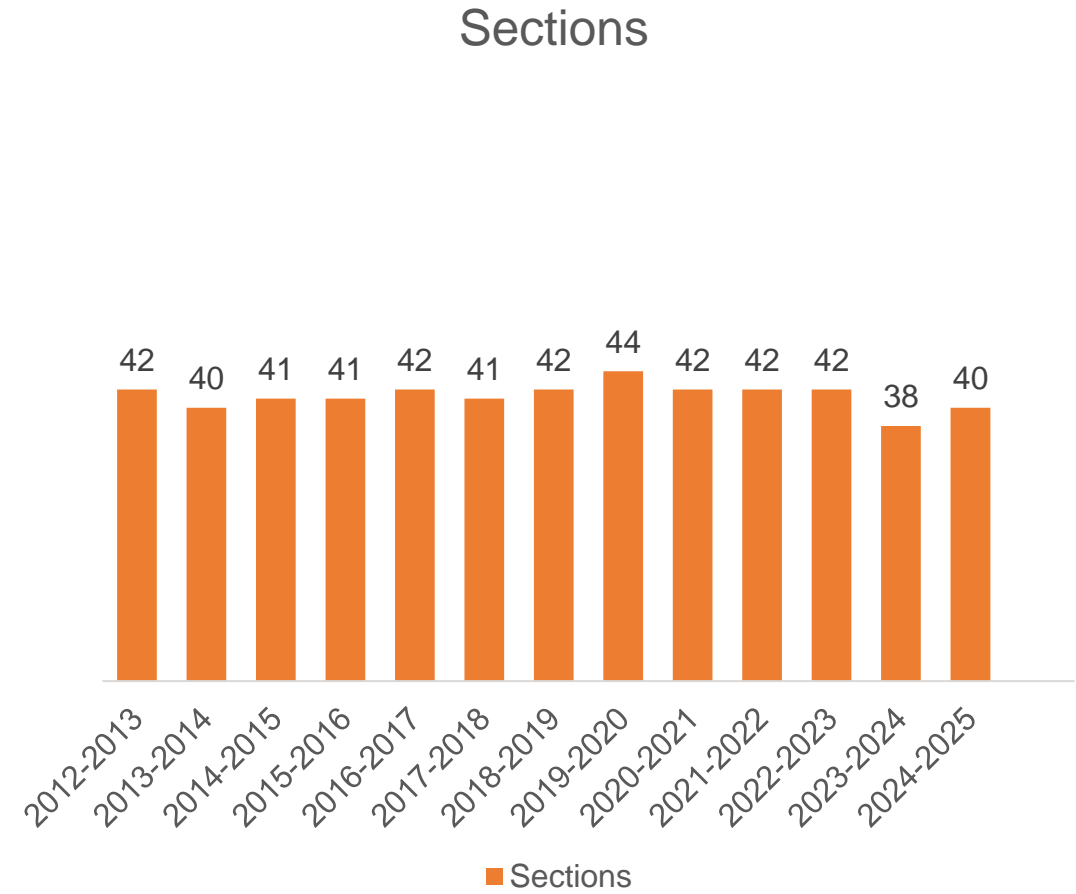
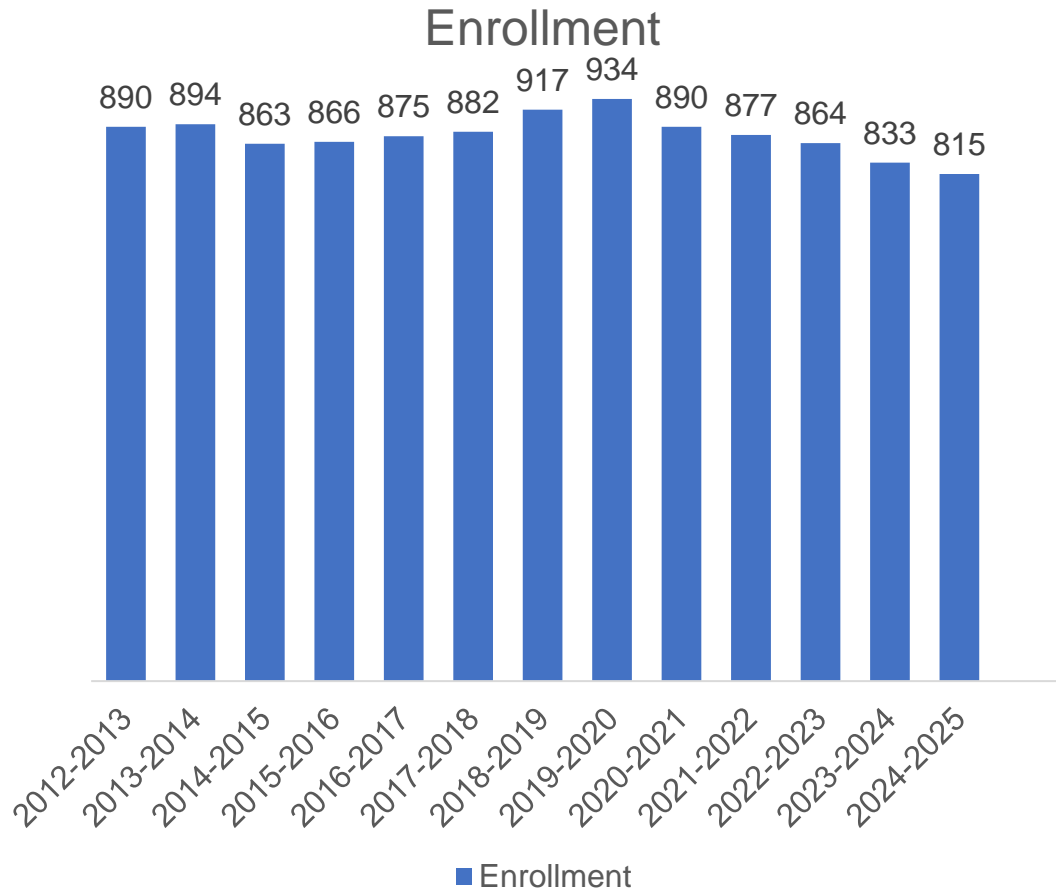
Sections



Actual number of sections in 2022-2023 is 30.

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.

Munsey Park Historical BEDS Day Enrollment and Initially Budgeted Class Size



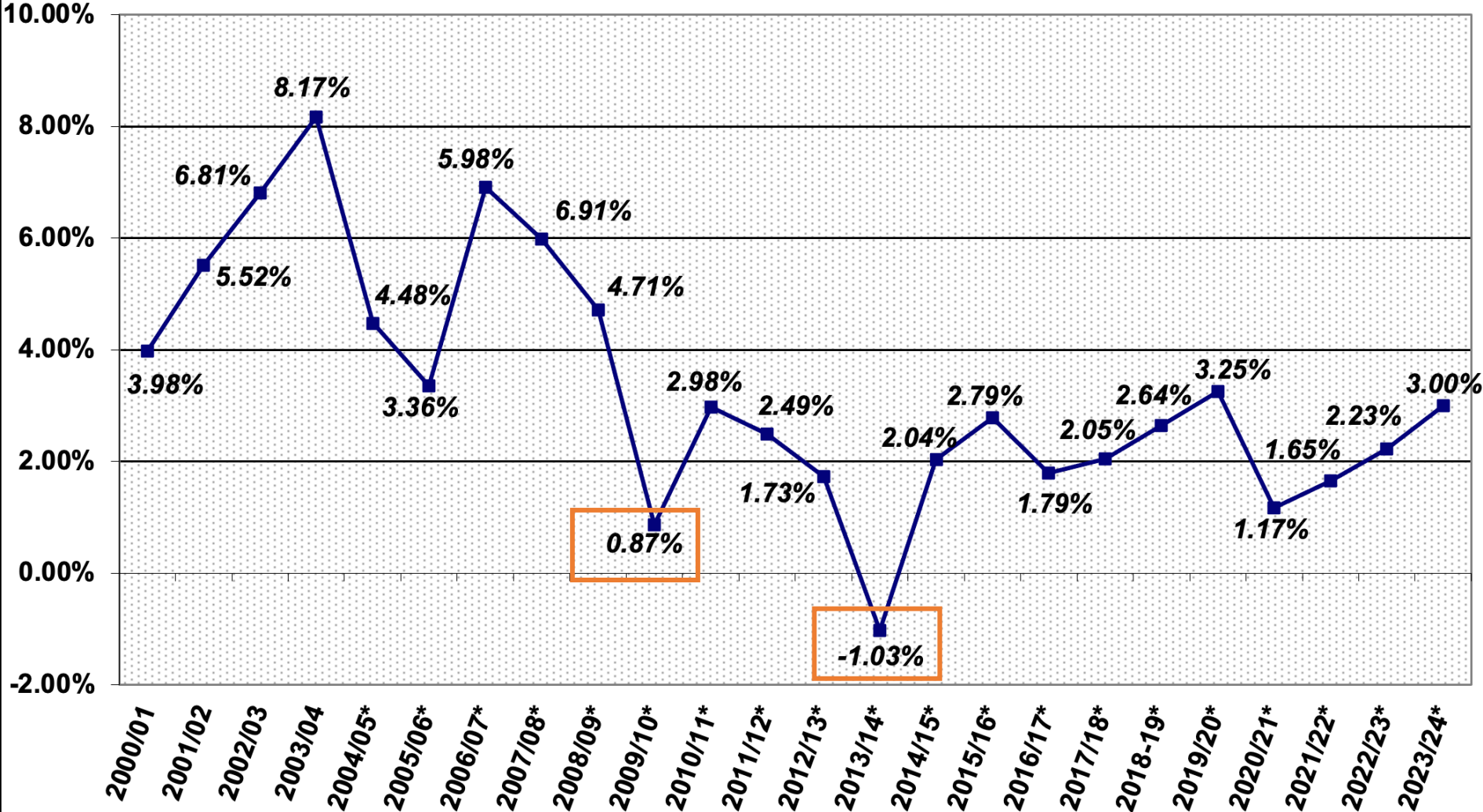
Actual number of sections in 2022-2023 is 41.

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.

Select Nassau County Districts Budget Comparison

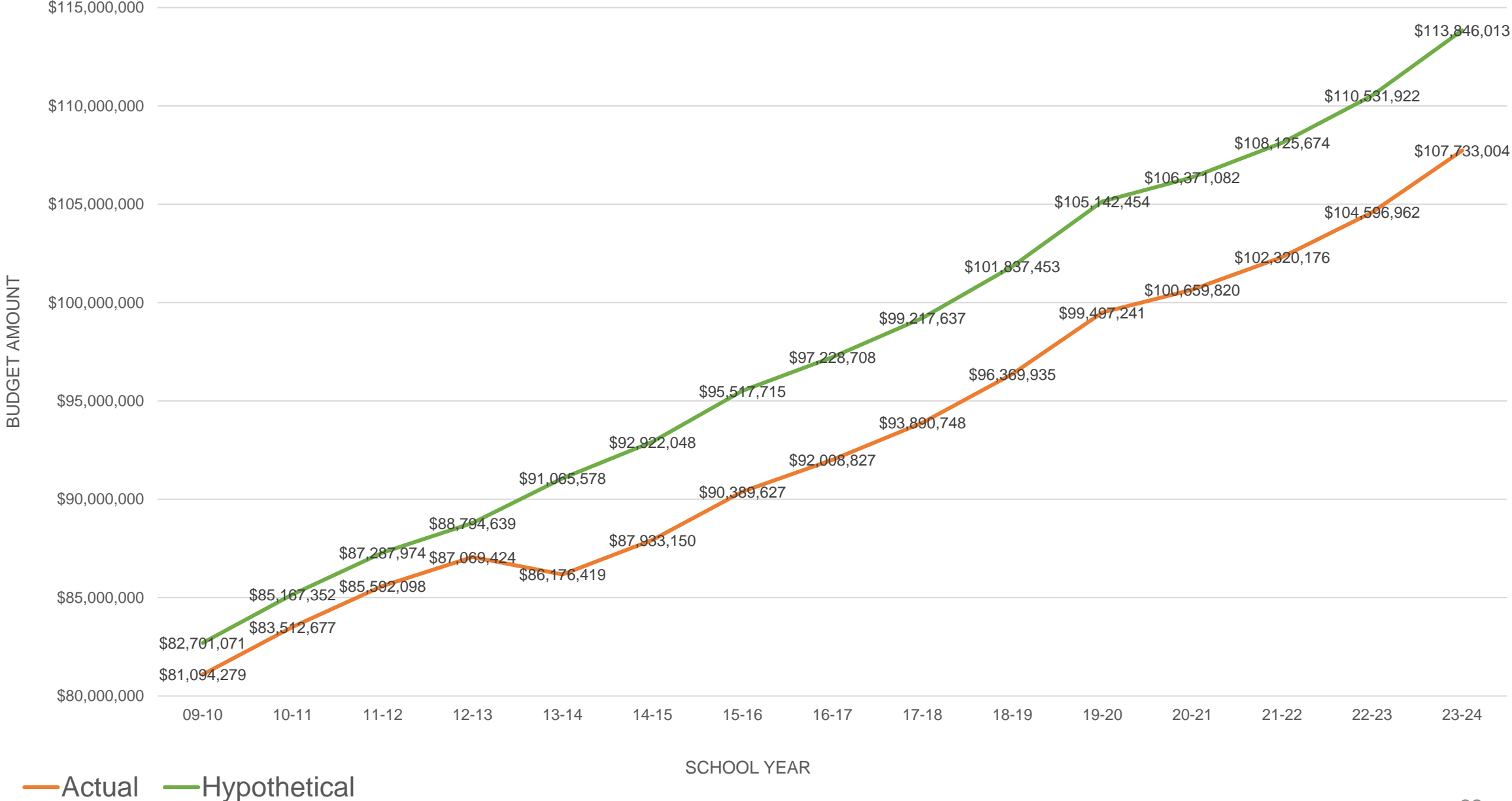
	District Name	Total Budget 2023-24	Enrollment 2023-24	Per-Pupil
	ROCKVILLE CENT	\$136,456,494	3,450	\$ 39,553
	LONG BEACH CIT	\$151,631,248	3,381	\$ 44,848
	ELMONT UFSD	\$111,153,590	3,360	\$ 33,081
	ROSLYN UFSD	\$127,474,805	3,250	\$ 39,223
	JERICHO UFSD	\$135,149,020	3,225	\$ 41,907
	ROOSEVELT UFSD	\$137,389,725	3,145	\$ 43,685
	GLEN COVE CITY	\$107,999,370	3,130	\$ 34,505
	MANHASSET UFSD	\$107,733,004	3,038	\$ 35,462
	BETHPAGE UFSD	\$102,062,376	2,996	\$ 34,066
	PLAINEDGE UFSD	\$101,212,913	2,931	\$ 34,532
	HEWLETT-WOODME	\$135,017,834	2,897	\$ 46,606
	MINEOLA UFSD	\$109,652,819	2,882	\$ 38,047
	WANTAGH UFSD	\$89,497,546	2,867	\$ 31,216
	LYNBROOK UFSD	\$101,839,388	2,747	\$ 37,073
	NORTH SHORE CS	\$120,354,394	2,527	\$ 47,627
AVERAGE		\$118,308,302	3,055	\$38,762

**MANHASSET UFSD
BUDGET INCREASES 2000-01 THROUGH 2023-24**



*Includes principal and interest costs of the Public Library bond, as required by N.Y. State law.

Impact of 2009-2010 and 2013-2014 Events on Budget Growth



MANHASSET UFSD

FUND BALANCE AND RESERVES

CUMULATIVE COMPONENTS OF AND CHANGES TO FUND BALANCE FOR THE FISCAL YEAR ENDED JUNE 30, 2020 THROUGH JUNE 30, 2022

	June 30, 2022	June 30, 2021	2022 vs 2021 Inc./Dec.	June 30, 2020	2021 vs 2020 Inc./Dec.	Cumulative Inc./Dec.
General Fund						
Restricted:						
Reserve for Workers' Compensation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserve for Retirement Contribution	-	-	-	-	-	-
Reserve for Retirement Contribution - TRS Sub Fund	-	-	-	-	-	-
Reserve for Repairs	404,754	279,743	125,011	279,737	6	125,017
Reserve for Unemployment Insurance	-	-	-	-	-	-
Capital Reserve (2010)	316,923	1,216,873	(899,950)	4,913,634	(3,696,761)	(4,596,711)
Capital Reserve (2018)	1,299,249	2,178,929	(879,680)	69,722	2,109,207	1,229,527
Nonspendable Fund Balance						
Assigned:						
Designated for Encumbrances	590,200	240,823	349,377	792,181	(551,358)	(201,981)
Designated for subsequent year's expenditures	724,067	724,067	-	724,067	-	-
Designated for COVID-19 Reopening Plan	-	925,000	(925,000)	4,348,511	(3,423,511)	(4,348,511)
Unassigned	4,188,415	4,092,808	95,607	4,026,393	66,415	162,022
Total Fund Balance - General Fund	<u>7,523,608</u>	<u>9,658,243</u>	<u>(2,134,635)</u>	<u>15,154,245</u>	<u>(5,496,002)</u>	<u>(7,630,637)</u>
Special Aid Fund						
Assigned - unappropriated	-	-	-	-	-	-
School Lunch Fund						
Nonspendable (inventory)	-	-	-	-	-	-
Assigned - unappropriated	623,503	390,969	232,534	634,857	(243,888)	(11,354)
Total Fund Balance - School Lunch Fund	<u>623,503</u>	<u>390,969</u>	<u>232,534</u>	<u>634,857</u>	<u>(243,888)</u>	<u>(11,354)</u>
Debt Service Fund						
Restricted	183,739	183,700	39	183,147	553	592
Miscellaneous Special Revenue						
Restricted	600,670	523,755	76,915	487,084	36,671	113,586
Capital Projects Fund						
Restricted for unspent bond proceeds	57,024	755,308	(698,284)	1,862,668	(1,107,360)	(1,805,644)
Restricted for investments in capital assets	2,959,063	-	2,959,063	-	-	2,959,063
Assigned Unappropriated Fund Balance	559,792	2,771,051	(2,211,259)	499,439	2,271,612	60,353
Total Fund Balance - Capital Projects Fund	<u>3,575,879</u>	<u>3,526,359</u>	<u>49,520</u>	<u>2,362,107</u>	<u>1,164,252</u>	<u>1,213,772</u>
Total Fund Balance	<u>\$ 12,507,399</u>	<u>\$ 14,283,026</u>	<u>\$ (1,775,627)</u>	<u>\$ 18,821,440</u>	<u>\$ (4,538,414)</u>	<u>\$ (6,314,041)</u>
General Fund Balance as a Percent of Budget	7.35%	9.59%		15.23%		