



Superintendent's Preliminary 2024-2025 Budget

April 4, 2024

Informal Budget Hearing

Presentation Overview



- Budget Development Timeline
- District Priority Areas
- Budget Goals
- Budget Expenditure Overview
- Revenue Climate
- Achieving a Balanced Budget within the Property Tax Cap
- Projected Elementary Class Size
- Q & A

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	Informal Budget Hearing
April 16	2024-25 Budget Presentation Adoption of 2024-25 Budget
May 9	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

Budget Overview:

The Numbers



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



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

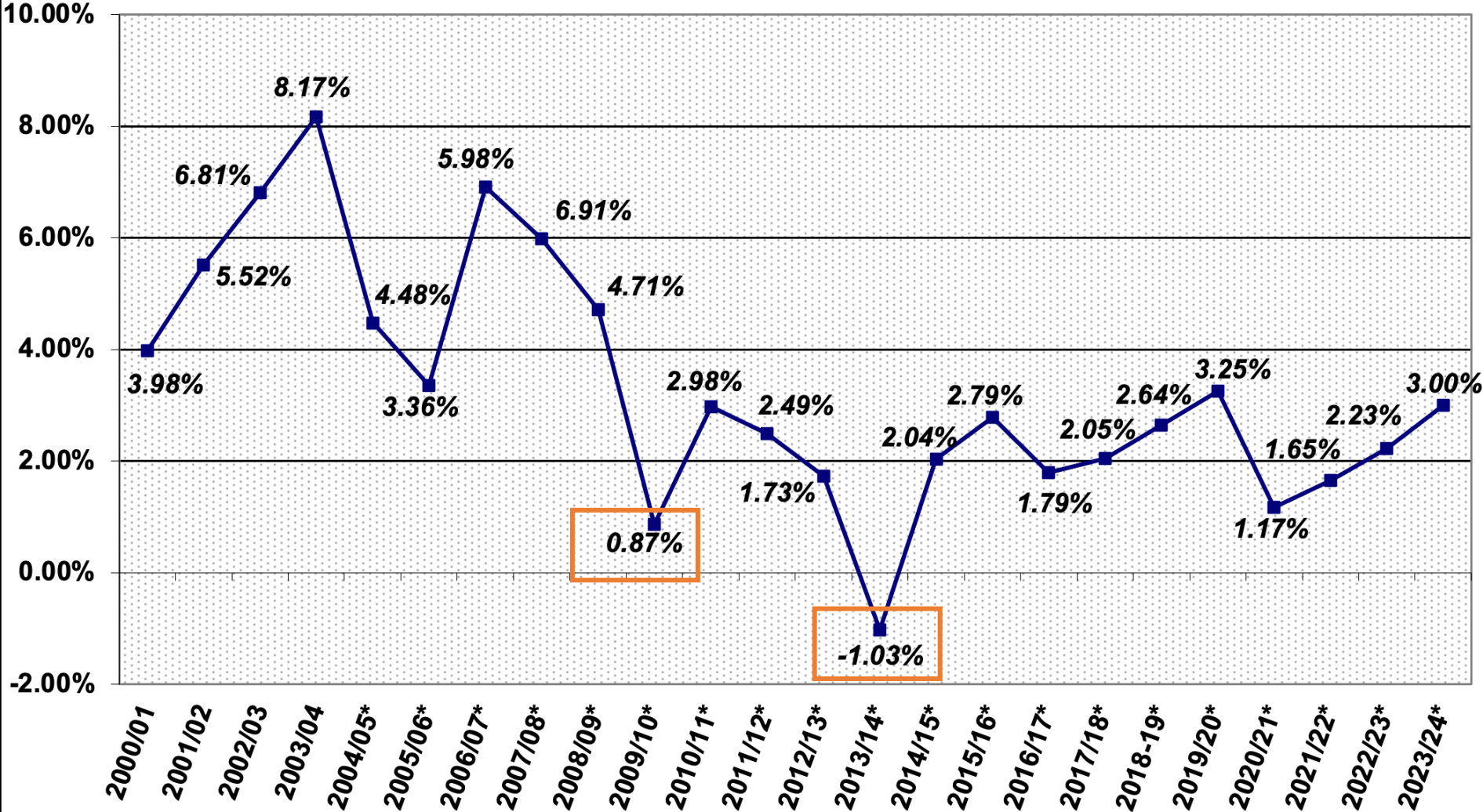


% Increase: **3.30%** is within the District's property tax cap for 24-25 of **2.68%**

Select Nassau County Districts Budget Comparison

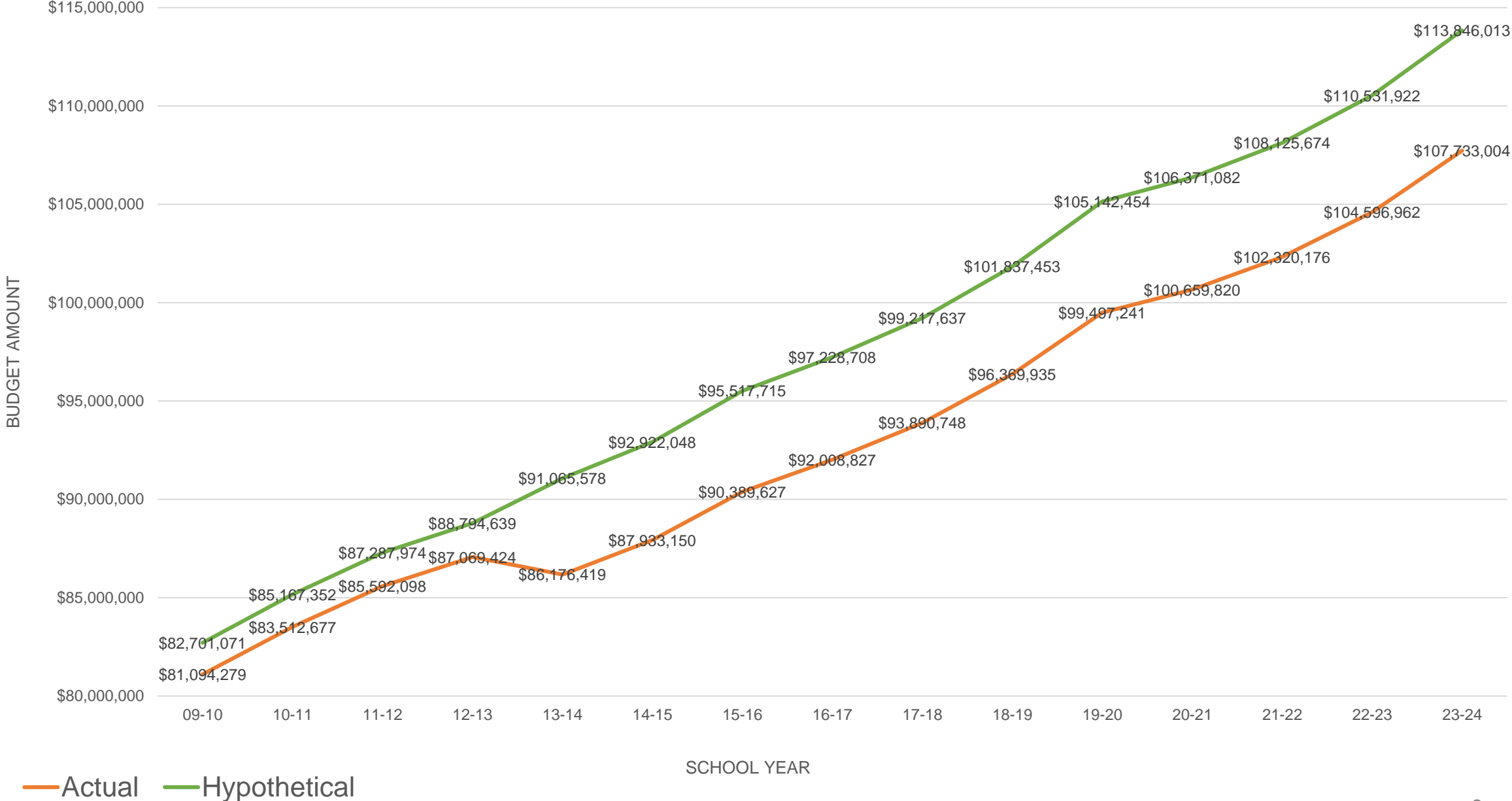
	District Name	Total Budget 2023-24	Enrollment 2023-24	Per-Pupil
	ROCKVILLE CENT	\$136,456,494	3,450	\$ 39,553
	LONG BEACH CIT	\$151,631,248	3,381	\$ 44,848
	ELMONT UFSD	\$111,153,590	3,360	\$ 33,081
	ROSLYN UFSD	\$127,474,805	3,250	\$ 39,223
	JERICHO UFSD	\$135,149,020	3,225	\$ 41,907
	ROOSEVELT UFSD	\$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



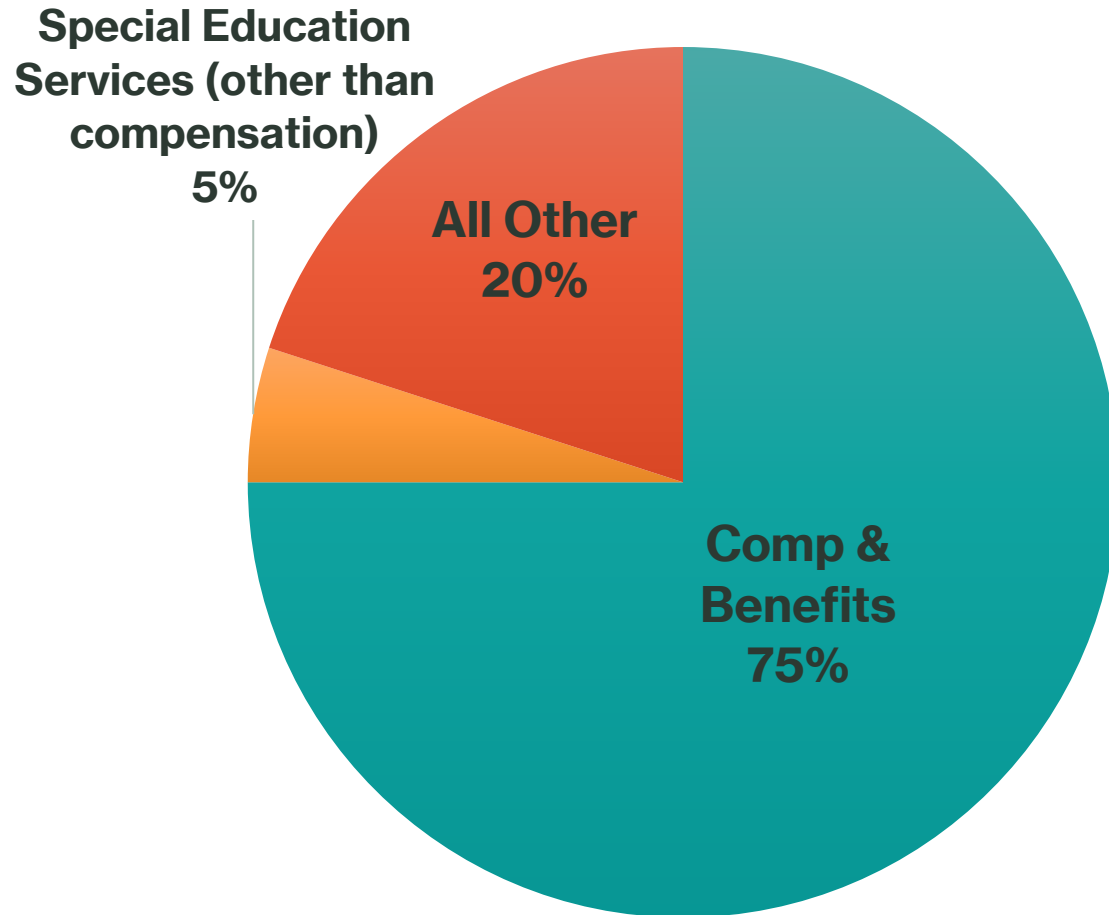
MANHASSET UFSD

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	7,523,608	9,658,243	(2,134,635)	15,154,245	(5,496,002)	(7,630,637)
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	623,503	390,969	232,534	634,857	(243,888)	(11,354)
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	3,575,879	3,526,359	49,520	2,362,107	1,164,252	1,213,772
Total Fund Balance	\$ 12,507,399	\$ 14,283,026	\$ (1,775,627)	\$ 18,821,440	\$ (4,538,414)	\$ (6,314,041)
General Fund Balance as a Percent of Budget	7.35%	9.59%		15.23%		

Examples of Non-discretionary vs. Discretionary Components of the Budget



- **Non-Discretionary Component Examples:**
 - Contractual Obligations - Compensation and Benefits
 - Salary Increases
 - Fixed Health Insurance Contribution Rates
 - Fixed Retiree Health Insurance Contribution Rates
 - Pension Costs
 - Payroll Taxes
 - Mandated Services (ex: Special Education, ENL, Rtl, AIS, etc.)
- **Discretionary Component Examples:**
 - Staffing levels, Supplies, Textbooks, Equipment, Facilities, etc.

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	9,618,950		(251,109)		
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	16,922,953		632,125		0.59%
Increase in Teacher Retirement System Contributions	4,705,294		139,238		
Increase in Employee Retirement System Contributions	1,392,565		280,115		
Total Increase in Retirement System Contributions	6,097,859		419,353		0.39%
Increase in MEA Benefits Trust/MASA/Cabinet 403b Contributions	380,180		1,768		0.00%
Increase in Payroll Taxes	4,287,105		201,540		0.19%
Increase in All Other Employee Benefit Expenses	569,188		14,528		0.01%
Total Increase in Benefits	28,257,285	25%	1,269,314	36%	1.18%
Increase in Compensation - MEA Increment/raise	37,160,404		1,110,227		
Increase in Compensation - MESPA Increment/raise	8,407,605		263,755		
Increase in Compensation - MASA Raise	3,191,084		49,863		
Increase in Compensation - Administration and Confidentials Raise	3,047,004		74,216		
Total Increase in Compensation - Increment and Raise	51,806,096		1,498,061		1.39%
Decrease in Compensation - Net Decrease to Staff	(806,842)		(806,842)		-0.75%
Net Change in staff mix, including retirements and allocations to grants			53,661		0.05%
Increase in Compensation - non-contractual	4,630,602		(29,302)		-0.03%
Increase in Compensation, Adds to Staff, Change in Staff Mix	55,629,857	50%	715,579	20%	0.66%

Priority Area Initiatives: *Strengthen Student Academic Experiences*

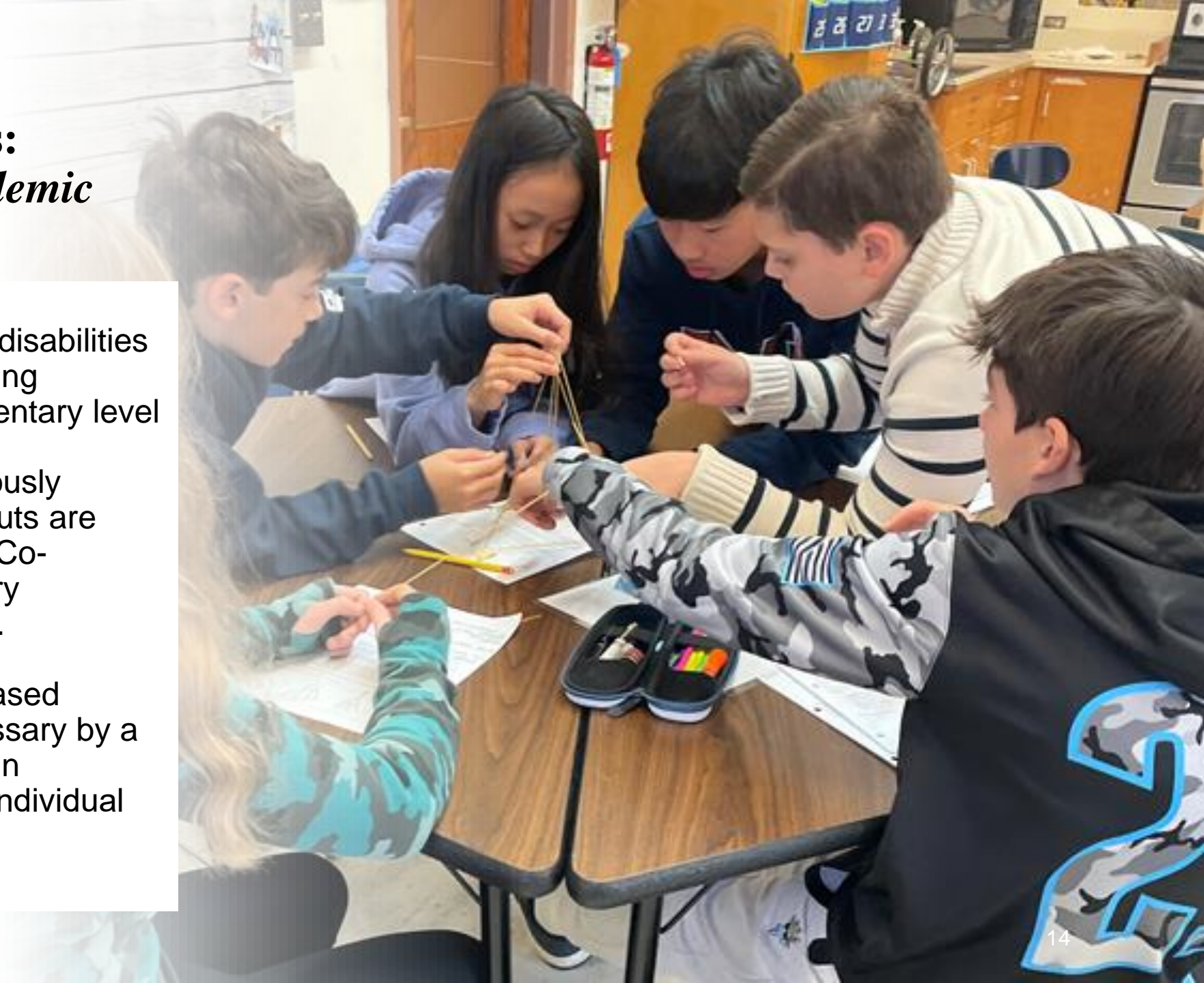
- The budget preserves our strong elementary program with a particular focus on class size.
- Staffing for elementary specialist positions to provide small group, individualized instruction, enrichment, and support for teachers are maintained:
 - 9.0 Reading Teachers
 - 6.0 Math Specialists
 - 2.0 Literacy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



Priority Area Initiatives: *Strengthen Student Academic Experiences*

- Expansion of Science Research program.
- Expansion of Engineering class sections, with an increase in enrollment in Aerospace Engineering.



Priority Area Initiatives:

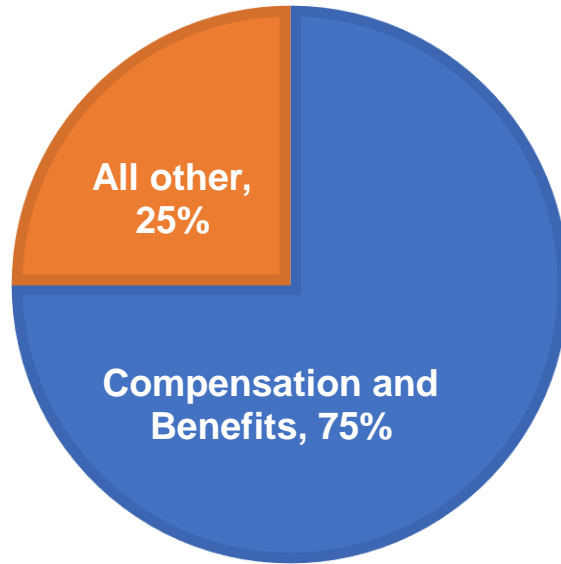
Forge strong connections

- 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.

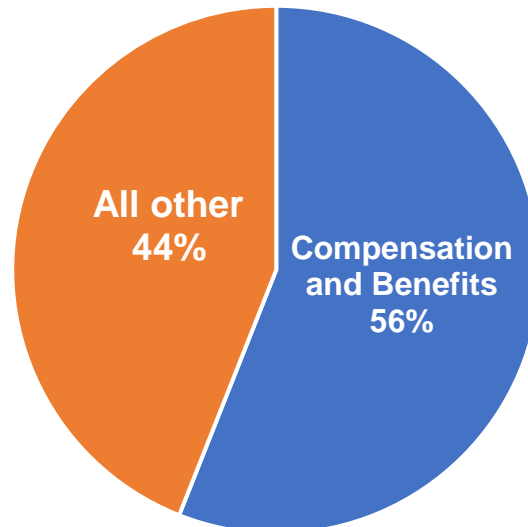




24-25 Budget: \$111,286,207



24-25 Budget Increase: \$3,553,203



All Other:

- Information Technology
- Curriculum and Instruction (other than compensation)
- Contract Transportation
- Special Education
- Facilities, etc.

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

	<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	5,688,064	1,076,922	1.00%
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	27,399,066	1,568,311	44%
2024-25 Proposed Budget	111,286,207	3,553,203	3.30%

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	\$5,688,064	\$1,076,922

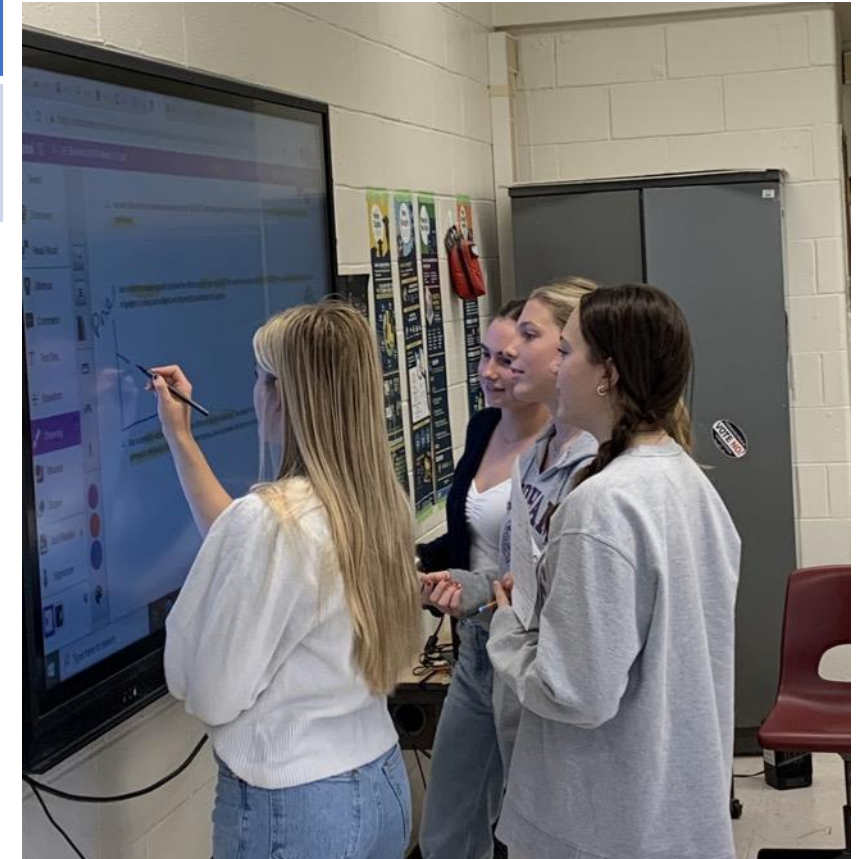
Primary Expense Increase Drivers:

- **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 - 17 students are budgeted to attend Special Education BOCES programs.
- **Contract Therapy:**
 - An 11% 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:

Strengthen Student Academic Experiences

- Curriculum Development is funded for new courses and to support
 - New York State Next Generation Learning Standards to include: Geometry, Biology, Earth and Space Science
 - New course offerings to include: AP Macroeconomics, Mandarin, Virtual Enterprise
- At the Elementary Level:
 - 3 additional units of study to complete the implementation of PLTW units that include Light: Observing Sun, Moon, and Stars; Animal Adaptations; and Designs Inspired by Nature.



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 repair and maintenance budget is maintained.
- Security camera rotation including the purchase of license-plate reader cameras is included.



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

Priority Area Initiatives:

Forge strong connections



	23-24 Budget	Proposed 24-25 Budget	\$ Variance 24-25 vs. 23-24
Pupil Services	\$700,390	\$721,931	\$21,541

The budget supports the continuation of the Northwell Health Partnership

- 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
- provides private access to Northwell mental health services for Manhasset families



Compensation

District Staffing			
Unit	23 – 24 FTE	24 – 25 FTE	Change
MEA	308.80	306.70	(2.10)
MESPA	181.90	169.05	(12.85)
MASA	19.00	19.00	-
Non-Affiliated	21.21	21.71	0.5
Central Office	7.0	7.0	-
TOTAL	537.91	523.46	(14.45)

Total net decrease in compensation as a result of staff reductions (\$806,842) plus related benefits that include a net reduction in health insurance of (\$251,109).

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:

- 3.5 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

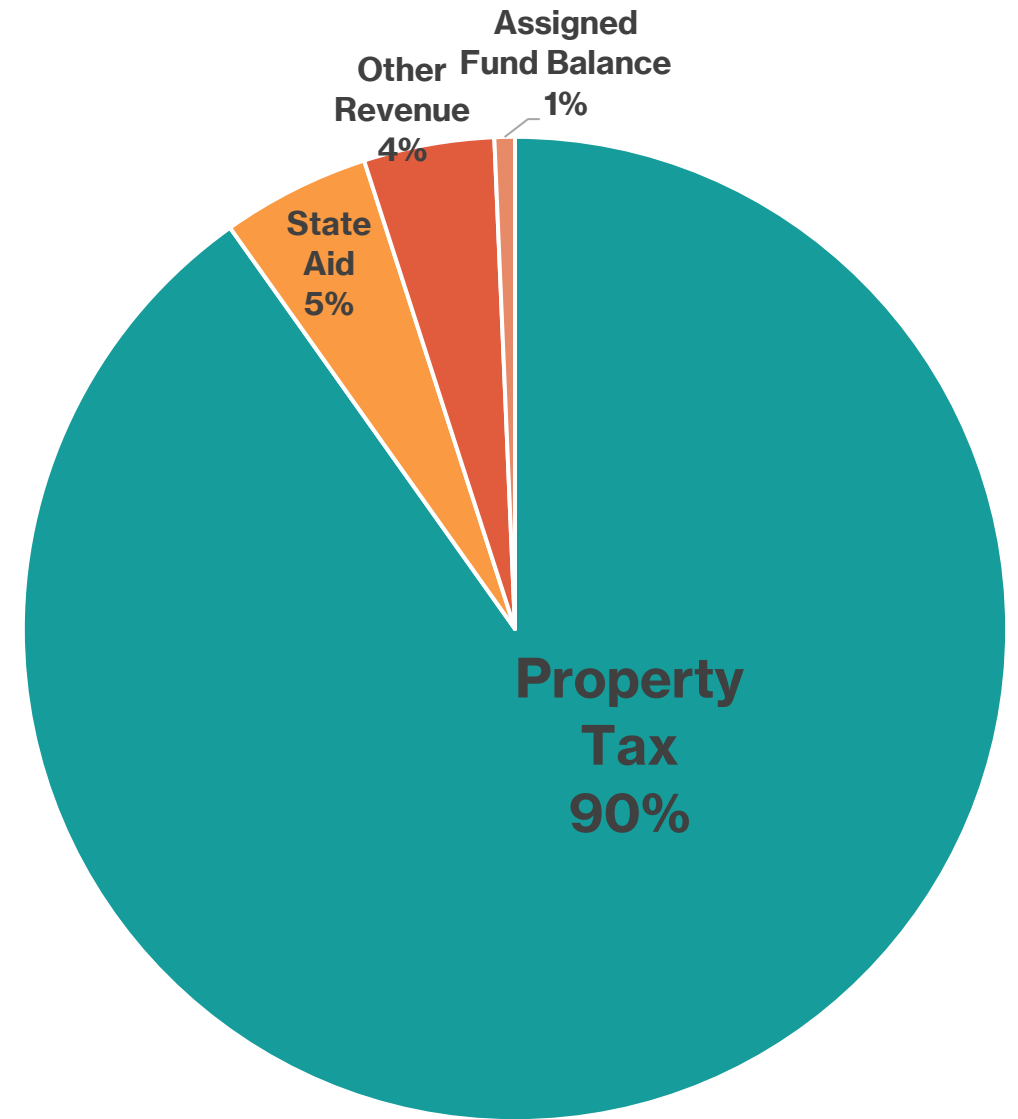
Staffing Efficiencies/Reductions Teaching Assistants

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
- State Aid: Decrease of (\$629,105) included in the Governor's Budget

The 24-25 budget assumes a restoration of State Aid in the State's final budget. Should the restoration not occur, we will appropriate the difference in fund balance.



Sources of Revenue Other Than Property Taxes:

Components of the Proposed Tax Levy Increase	Proposed 2023-24 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	4,732,916	117,834	
Assumed Restoration of Foundation Aid	629,105		
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%

State Aid: Should State Aid not be restored, rather than reduce the budget in a way that would surely be harmful to programs, we recommend allocating fund balance to cover the potential state aid shortfall.

The risk is that this creates a significant cliff for the 25-26 budget and beyond if state aid is not restored.

Assigned Fund Balance: In addition, we recommend increasing 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.
- Appropriate 23-24 fund balance to cover the potential reduction of \$629,000 in State Foundation Aid.
- 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

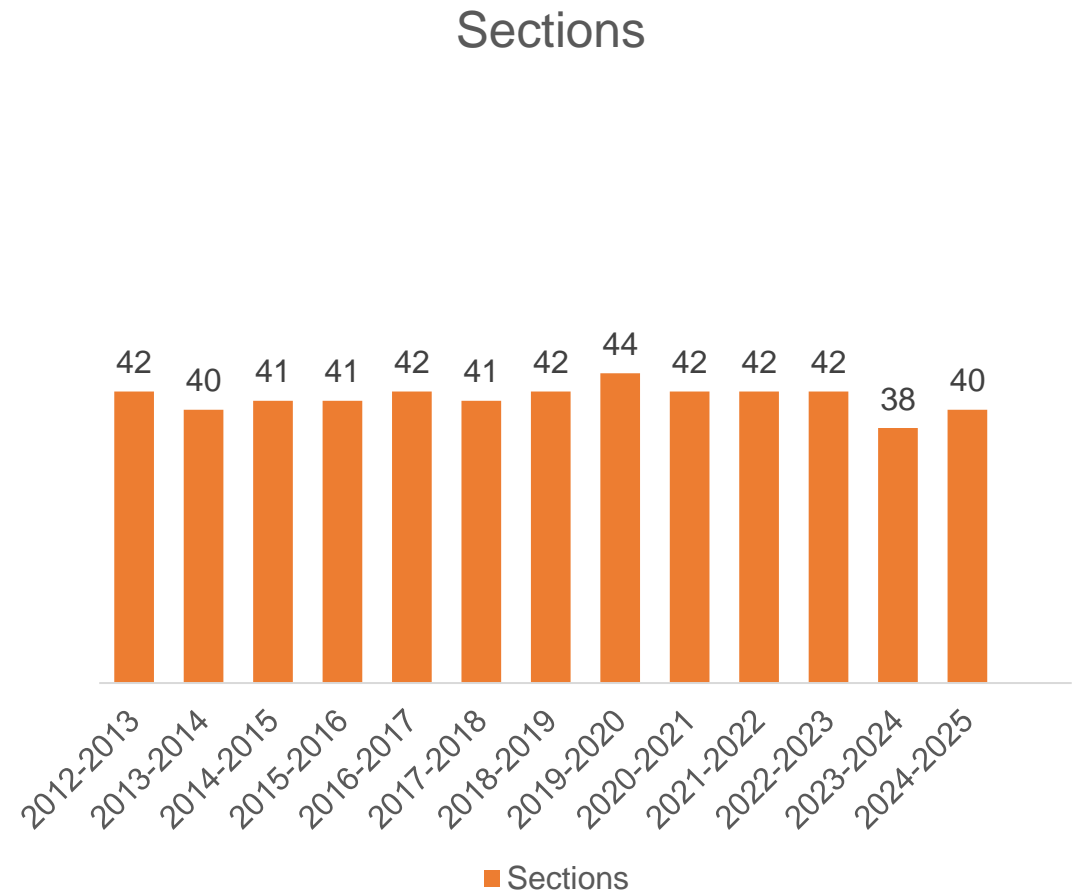
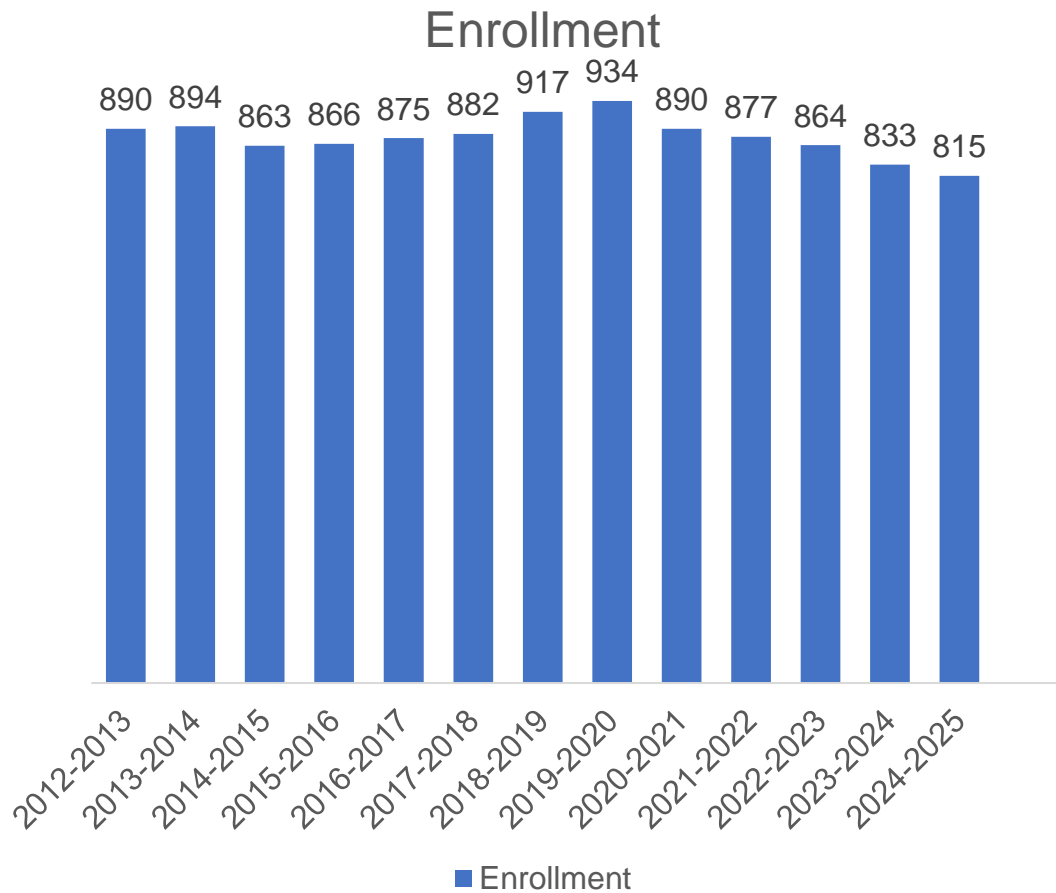
Elementary Class Size: District Guidelines

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

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.

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.

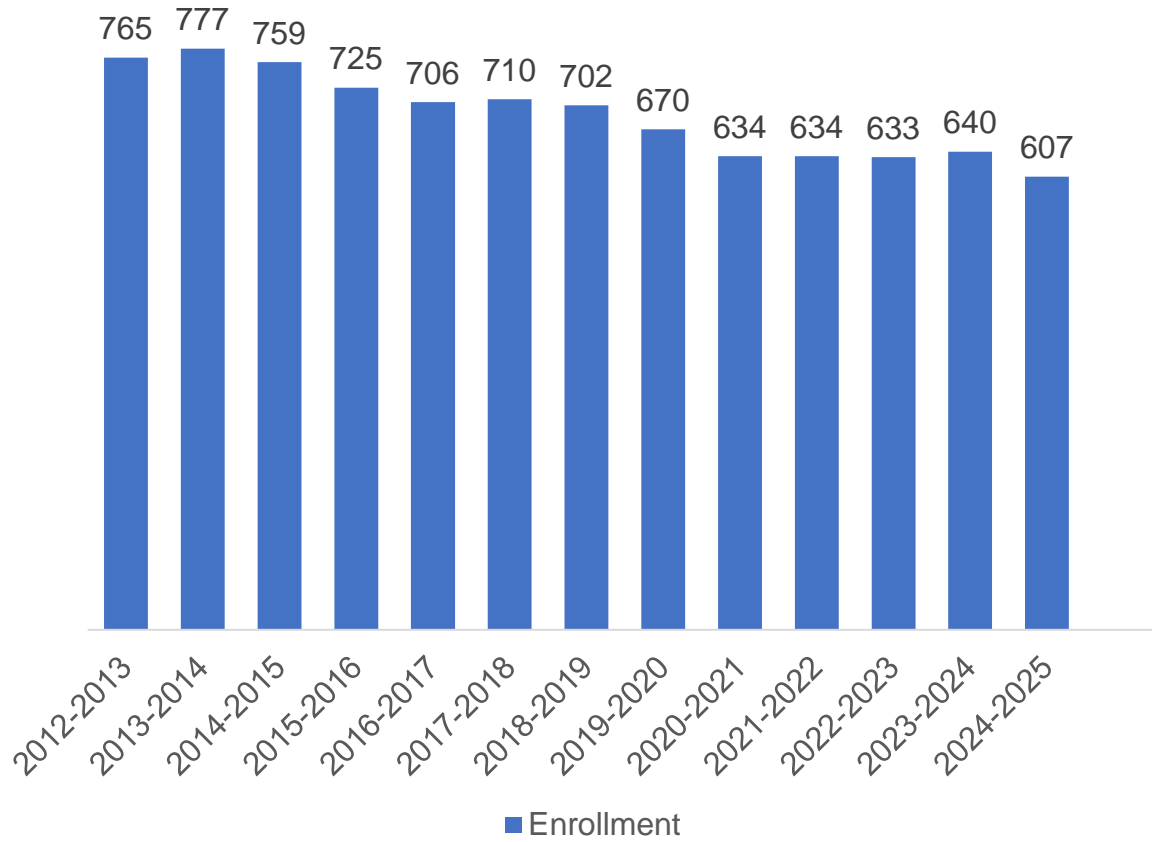
24-25 Projected Elementary General Education Class Size

Munsey Park Elementary School

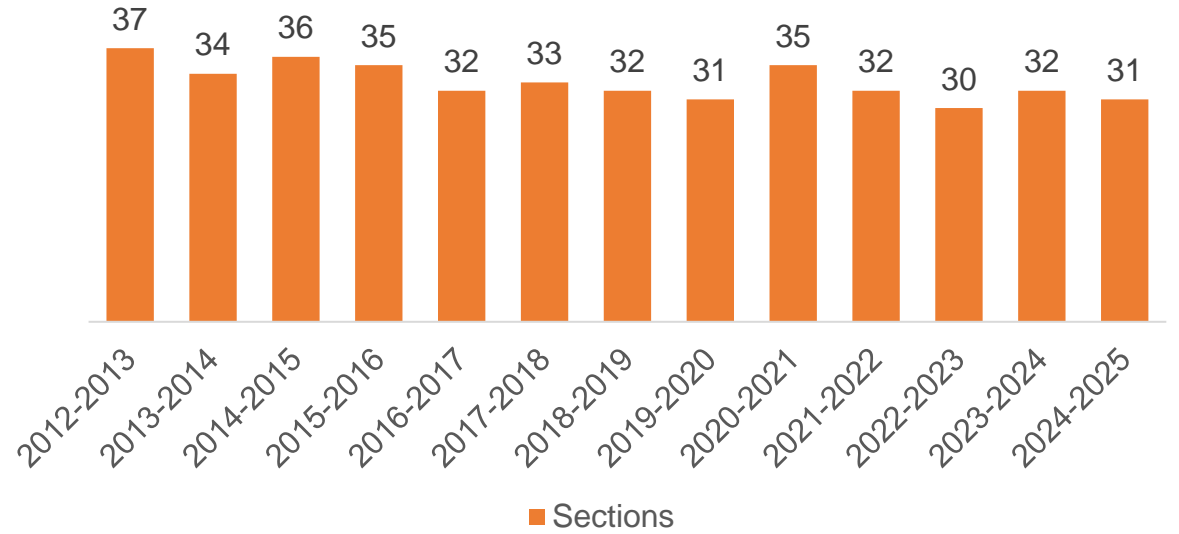
Grade	Class Size Guide	2/29 Cohort Enrollment	Projected Enrollment with anticipated cohort change	Enrollment Diff	Proj Sect.	Projected Avg Class Size	Projected Section Enrollment						
K	21		87		5	17.4	17	17	17	18	18		
1	22	88	100	12	5	20.0	20	20	20	20	20		
2	22	96	99	3	5	19.8	20	20	20	20	19		
3	23	115	120	5	6	20.0	20	20	20	20	20	20	
4	24	107	112	5	5	22.4	22	22	22	23	23		
5	26	142	146	4	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

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.

24-25 Projected Elementary General Education Class Size

Shelter Rock Elementary School

Grade	Class Size Guide	2/29 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	104	106	2	5	21.2	21	21	21	21	22	



Upcoming Budget Meetings

April 16	2024-25 Budget Presentation Adoption of 2024-25 Budget (District Office – Community Room)
May 9	Formal Budget Hearing (District Office – Community Room)
May 21	Annual Budget Vote 7 a.m. to 9 p.m. HS Gymnasium

Appendix

New York State Regulations Continuum of Services

Students with disabilities (SWD) shall be provided special education in the least restrictive environment (LRE) to enable students with disabilities to be educated with nondisabled students to the maximum extent appropriate.

Least Restrictive

More Restrictive

Related
Services
Only

Consultant
Teacher

Integrated
Co-Teaching

Resource
Room

Special Class
Pull-outs in ELA,
Math

Special Classes
Full-day

Out of District
Placements

Integrated Co-Teaching Program

	PAST Sept. 2007- June 2023	PRESENT Sept. 2023 - June 2024	FUTURE ** Sept. 2024
Teachers: General Education, Special Education	1.5	1.5 - 2.0	2.0
Teaching Assistants (TA)*	0.5	0.0 - 1.0	0.0
Average # of SWD per ICT section:			
K-3	5	7	6
4-6	7	7	8

* Excludes TAs assigned based on individual needs, as determined by CSE.

** Based on current projections

Changes to Special Class Pull-outs

PAST	PRESENT	FUTURE
<ul style="list-style-type: none">● SWD were pulled-out of general education classroom & received <u>primary</u> instruction in ELA-reading and/or math in homogenous groupings from a special education teacher● More restrictive environment● Reduced exposure to the entirety of the grade-level curriculum● Resulted in curriculum learning gaps	<ul style="list-style-type: none">● <u>Primary</u> instruction in ELA-reading and/or math in heterogeneous groupings in the general education classroom from two teachers● Reading instruction provided 2 x per day as needed; once in the general education classroom and once by a reading specialist	<ul style="list-style-type: none">● <u>Primary</u> instruction in heterogeneous groupings in the general education classroom from two teachers● Supplementary instruction provided by reading and/or math specialists as determined by student's needs

Kindergarten Enrollment Trends

(as of March 21, 2024)



	Munsey Park	Shelter Rock
# Registered	76	53
# Packets Outstanding	6	9
# Packets Requested	1	2
Total Registered/Outstanding/ Requested Packets	83	64
Expected Additional Registrants (based on prior year trend)	10	11
Total Trending Enrollment as of 3/21	93	75
Total Projected Enrollment based on Live Birth Analysis	87	68
Trending Enrollment vs. Projected Enrollment	6	7
Sections Based on Trending Enrollment:	5	4
Sections Based on Live Birth Data (Budgeted)	5	4

NASSAU COUNTY DISTRICTS – FUND BALANCE AS A PERCENTAGE OF 21-22 ACTUAL REVENUE AND EXPENDITURES

Rank (By % GFE)	District	21-22 General Fund Actual Revenue	21-22 General Fund Actual Expenditures	Fund Balance 7/1/2021	FB As % of Actual Revenue	FB As % of Actual Expenditures
1	Hewlett-Woodmere	128,496,337	121,375,968	72,466,077	56.4%	59.7%
2	Jericho	124,085,711	125,433,426	56,676,568	45.7%	45.2%
3	East Rockaway	41,513,858	41,051,531	18,498,805	44.6%	45.1%
4	Freeport	185,066,398	175,990,407	70,739,011	38.2%	40.2%
5	Garden City	119,916,235	116,964,169	41,310,288	34.4%	35.3%
6	Plainedge	93,681,188	95,195,787	31,858,547	34.0%	33.5%
7	Baldwin	140,060,859	143,330,394	47,258,527	33.7%	33.0%
8	Lynbrook	90,680,617	89,364,023	30,399,576	33.5%	34.0%
9	Seaford	73,608,601	70,988,195	23,742,758	32.3%	33.4%
10	Westbury	155,725,450	154,933,513	49,703,069	31.9%	32.1%
11	Glen Cove City	99,841,966	94,143,217	31,031,982	31.1%	33.0%
12	Levittown	223,527,685	201,959,809	67,911,207	30.4%	33.6%
13	Mineola	99,873,890	110,419,288	30,312,105	30.4%	27.5%
14	Oceanside	161,725,877	156,082,354	48,746,720	30.1%	31.2%
15	Great Neck	241,484,235	238,053,790	71,293,085	29.5%	29.9%
16	Roslyn	116,574,106	112,378,651	34,279,057	29.4%	30.5%
17	Carle Place	53,737,681	54,430,085	15,114,582	28.1%	27.8%
18	West Hempstead	64,306,739	66,126,582	17,816,623	27.7%	26.9%
19	Long Beach City	147,427,908	150,660,846	37,559,021	25.5%	24.9%
20	All Nassau Districts	6,386,950,909	6,345,076,231	1,621,931,204	25.4%	25.6%
21	Locust Valley	89,602,256	86,822,400	22,610,517	25.2%	26.0%
22	Roosevelt	114,311,487	110,550,401	27,477,329	24.0%	24.9%
23	Oyster Bay	60,192,018	59,628,904	13,501,813	22.4%	22.6%
24	Uniondale	214,001,384	217,953,109	45,863,106	21.4%	21.0%
25	Hicksville	141,159,738	145,059,159	30,052,690	21.3%	20.7%
26	Massapequa	209,281,949	208,890,347	43,283,776	20.7%	20.7%
27	Bethpage	91,221,245	88,856,947	18,668,501	20.5%	21.0%
28	North Shore	111,354,650	111,338,167	22,606,793	20.3%	20.3%
29	Farmingdale	175,524,237	180,918,537	34,079,626	19.4%	18.8%
30	Malverne	60,611,094	62,572,760	11,721,591	19.3%	18.7%
31	Herricks	122,054,637	122,370,529	23,461,325	19.2%	19.2%
32	East Meadow	209,749,022	217,975,370	39,838,898	19.0%	18.3%
33	Island Trees	68,407,962	67,517,634	12,640,591	18.5%	18.7%
34	Plainview-Old Bethpage	166,367,665	159,648,421	30,587,618	18.4%	19.2%
35	Syosset	242,350,705	240,017,171	43,965,503	18.1%	18.3%
36	Lawrence	105,013,798	96,257,252	18,550,083	17.7%	19.3%
37	East Williston	62,904,851	66,461,471	10,400,067	16.5%	15.6%
38	Rockville Centre	120,347,230	121,630,918	16,320,025	13.6%	13.4%
39	Port Washington	167,842,557	163,216,211	19,252,058	11.5%	11.8%
40	Wantagh	85,275,979	80,260,946	9,374,485	11.0%	11.7%
41	Manhasset	101,830,622	103,965,260	9,658,243	9.5%	9.3%
42	Hempstead	244,126,291	239,315,340	22,937,205	9.4%	9.6%

Fund Balance Information

Fund Balance - Expenses	<u>17-18 Fund Bal</u>	18-19 Fund Bal	21-22 Fund Bal	22-23 Fund Bal	23-24 Fund Bal (Est.)	5 Year Avg.
Compensation	394,296	131,484	35,970	101,841	404,605	213,639
Equipment	(384)	25,525	104,785	323,187	66,577	103,938
Contract Transportation	67,074	98,341	330,745	355,456	407,439	251,811
Special Education Tuition	(210,604)	496,686	468,793	410,629	167,552	266,611
Special Education Contract Therapists	209,945	202,252	(402,908)	(311,340)	(193,449)	(99,100)
Legal Service, Special Education	49,740	102,938	94,626	92,913	41,500	76,343
Legal Services, Retainer	(1,200)	(1,200)	0	0	0	(480)
Legal Services, General	56,336	21,869	(166,318)	(157,320)	(506,888)	(150,464)
Legal Services, Labor Relations	27,311	14,426	(213,033)	(249,600)	0	(84,179)
Repairs, Maintenance, Misc. Contractual, BOCES	232,360	(281,386)	(50,349)	(132,963)	241,617	1,856
Supplies	43,738	(144,546)	196,820	199,089	94,014	77,823
Tax Anticipation Note - Interest	(5,840)	(39,120)	65,968	10,300	(123,007)	(18,340)
Employee Benefits	460,252	1,109,000	474,655	(111,637)	480,496	482,553
Transfer to Special Aid Fund	2,897	59,091	27,670	36,922	25,000	30,316
Transfer to Debt Service Fund	(21,753)	(10,004)	0	0	0	(6,351)
Transfer to Capital Projects Fund - excl. fr. Capital Reserve		(56,411)		0	0	(18,804)
Transfer to Repair Reserve			125,000	125,000	0	83,333
Transfer to Cafeteria Fund	1,774	(25,912)	54,231	(22,172)	(15,603)	(1,536)
Original Budget	1,305,942	1,703,033	1,146,655	670,305	1,089,853	1,183,158
Budget Revisions			420,579	302,564	102,360	275,168
Rounding	(1)			(2)		(0)
Total Expenditures and Fund Balance	<u>1,305,941</u>	<u>1,703,033</u>	<u>1,567,234</u>	<u>972,867</u>	<u>1,192,213</u>	<u>1,348,258</u>
Budget, including revisions	<u>93,890,748</u>	<u>96,369,936</u>	<u>102,740,755</u>	<u>104,899,526</u>	<u>107,835,364</u>	<u>101,147,266</u>
% of Budget	<u>1.39%</u>	<u>1.77%</u>	<u>1.53%</u>	<u>0.93%</u>		<u>1.40%</u>