



# Superintendent's Preliminary 2024-2025 Budget

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March 21, 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



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

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# 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**



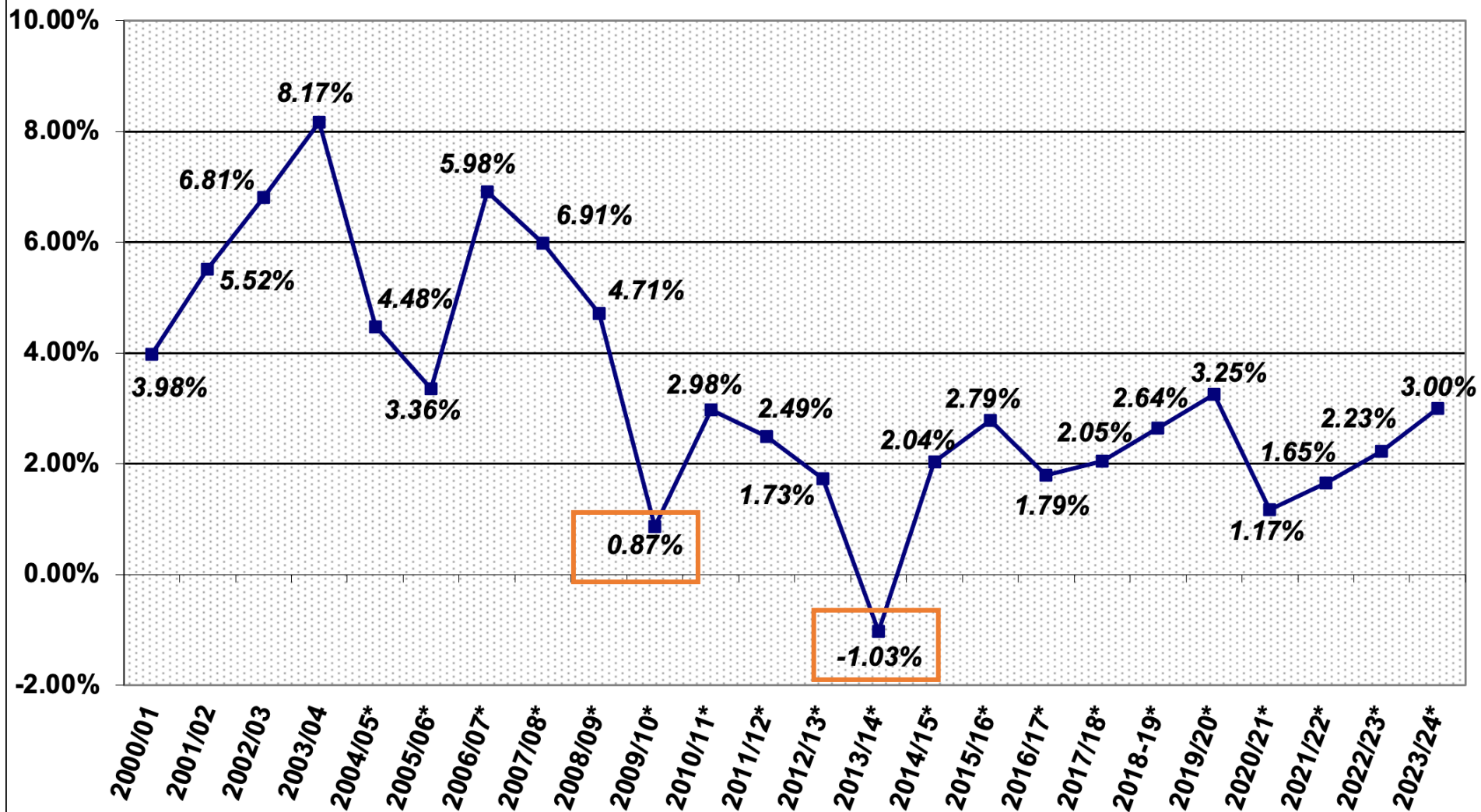
% Increase: **3.30%** is within the District's property tax cap for 24-25 of **2.68%**

# 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
<b>AVERAGE</b>		<b>\$118,308,302</b>	<b>3,055</b>	<b>\$38,762</b>



**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.

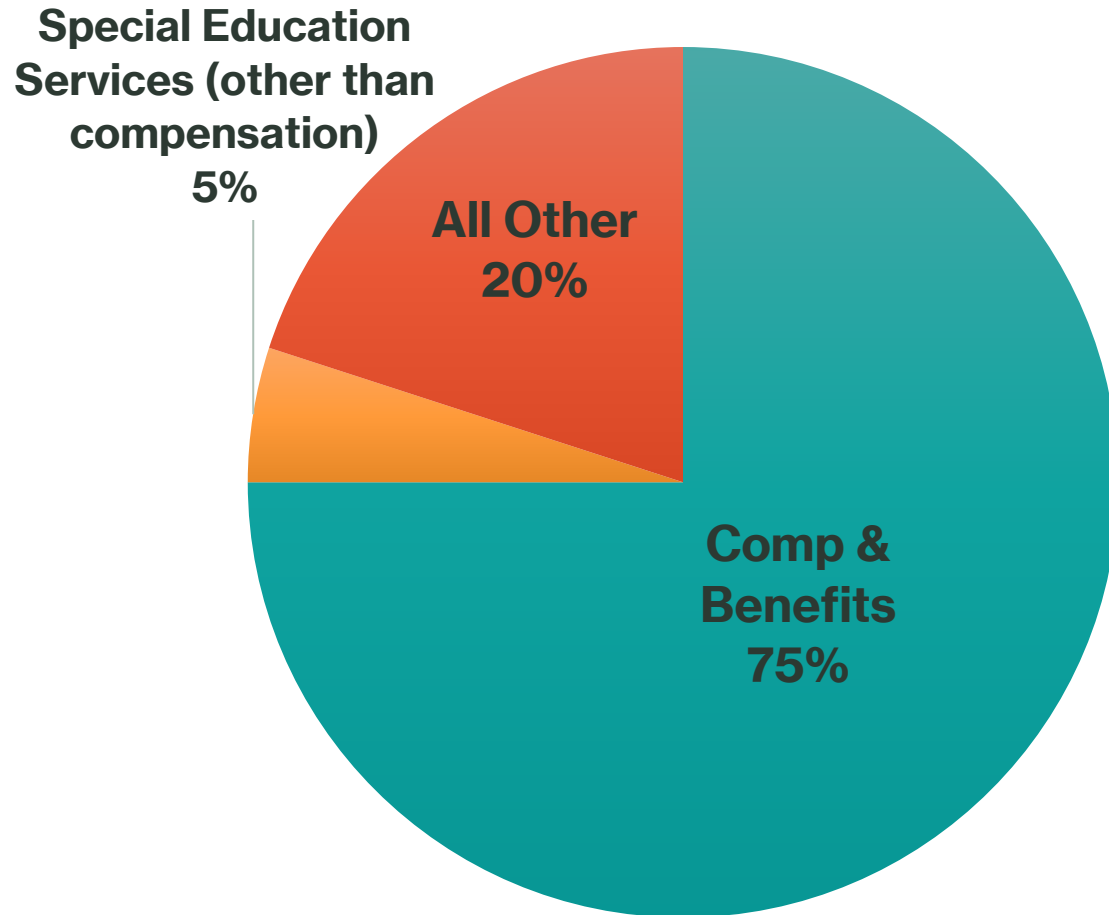
# MANHASSET UFSD

## 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.
<b>General Fund</b>						
<b>Restricted:</b>						
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
<b>Nonspendable Fund Balance</b>						
<b>Assigned:</b>						
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)
<b>Unassigned</b>	<b>4,188,415</b>	<b>4,092,808</b>	<b>95,607</b>	<b>4,026,393</b>	<b>66,415</b>	<b>162,022</b>
<b>Total Fund Balance - General Fund</b>	<b>7,523,608</b>	<b>9,658,243</b>	<b>(2,134,635)</b>	<b>15,154,245</b>	<b>(5,496,002)</b>	<b>(7,630,637)</b>
<b>Special Aid Fund</b>						
Assigned - unappropriated	-	-	-	-	-	-
<b>School Lunch Fund</b>						
Nonspendable (inventory)	-	-	-	-	-	-
Assigned - unappropriated	623,503	390,969	232,534	634,857	(243,888)	(11,354)
<b>Total Fund Balance - School Lunch Fund</b>	<b>623,503</b>	<b>390,969</b>	<b>232,534</b>	<b>634,857</b>	<b>(243,888)</b>	<b>(11,354)</b>
<b>Debt Service Fund</b>						
Restricted	183,739	183,700	39	183,147	553	592
<b>Miscellaneous Special Revenue</b>						
Restricted	600,670	523,755	76,915	487,084	36,671	113,586
<b>Capital Projects Fund</b>						
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
<b>Total Fund Balance - Capital Projects Fund</b>	<b>3,575,879</b>	<b>3,526,359</b>	<b>49,520</b>	<b>2,362,107</b>	<b>1,164,252</b>	<b>1,213,772</b>
<b>Total Fund Balance</b>	<b>\$ 12,507,399</b>	<b>\$ 14,283,026</b>	<b>\$ (1,775,627)</b>	<b>\$ 18,821,440</b>	<b>\$ (4,538,414)</b>	<b>\$ (6,314,041)</b>
<b>General Fund Balance as a Percent of Budget</b>	<b>7.35%</b>	<b>9.59%</b>		<b>15.23%</b>		

# 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		
<b>Total Increase in Healthcare Expenses</b>	<b>16,922,953</b>		<b>632,125</b>		<b>0.59%</b>
Increase in Teacher Retirement System Contributions	4,705,294		139,238		
Increase in Employee Retirement System Contributions	1,392,565		280,115		
<b>Total Increase in Retirement System Contributions</b>	<b>6,097,859</b>		<b>419,353</b>		<b>0.39%</b>
Increase in MEA Benefits Trust/MASA/Cabinet 403b Contributions	380,180		1,768		<b>0.00%</b>
Increase in Payroll Taxes	4,287,105		201,540		<b>0.19%</b>
Increase in All Other Employee Benefit Expenses	569,188		14,528		<b>0.01%</b>
<b>Total Increase in Benefits</b>	<b>28,257,285</b>	25%	<b>1,269,314</b>	36%	<b>1.18%</b>
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		
<b>Total Increase in Compensation - Increment and Raise</b>	<b>51,806,096</b>		<b>1,498,061</b>		<b>1.39%</b>
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%
<b>Increase in Compensation, Adds to Staff, Change in Staff Mix</b>	<b>55,629,857</b>	50%	<b>715,579</b>	20%	<b>0.66%</b>

# 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*

- Expand our comprehensive programming for students with disabilities to include Integrated Co-Teaching throughout the day at the elementary level





## 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*

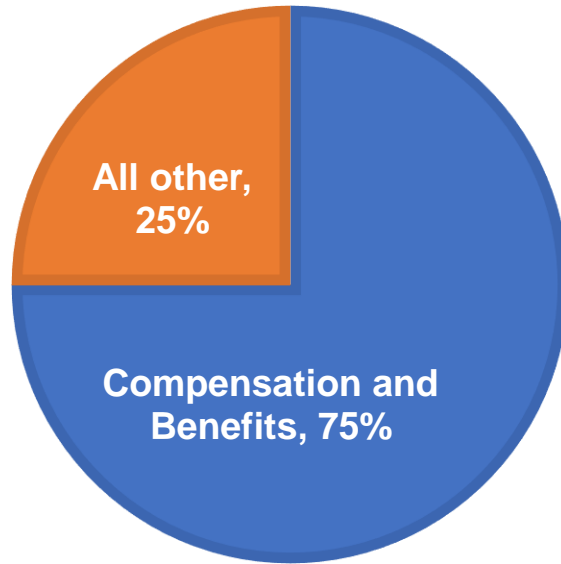
- The budget supports the expansion of security guard/aide coverage at Munsey Park and Shelter Rock schools.
- A net increase of 2.0 Security Guards is included, one for each elementary school.
- The Budget supports a full-time TA in the Middle School Wellness Learning Center.



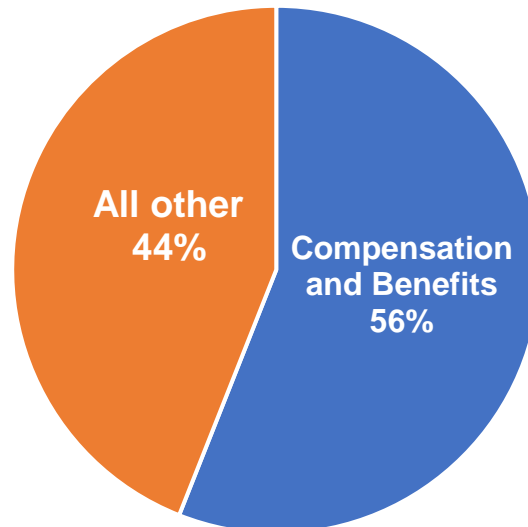




## 24-25 Budget: \$111,286,207



## 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



## 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%
<b>Increase in All Other Items in the Budget - excluding comp and benefits</b>	<b>27,399,066</b>	<b>1,568,311</b>	<b>44%</b>
<b>2024-25 Proposed Budget</b>	<b>111,286,207</b>	<b>3,553,203</b>	<b>3.30%</b>

# 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:

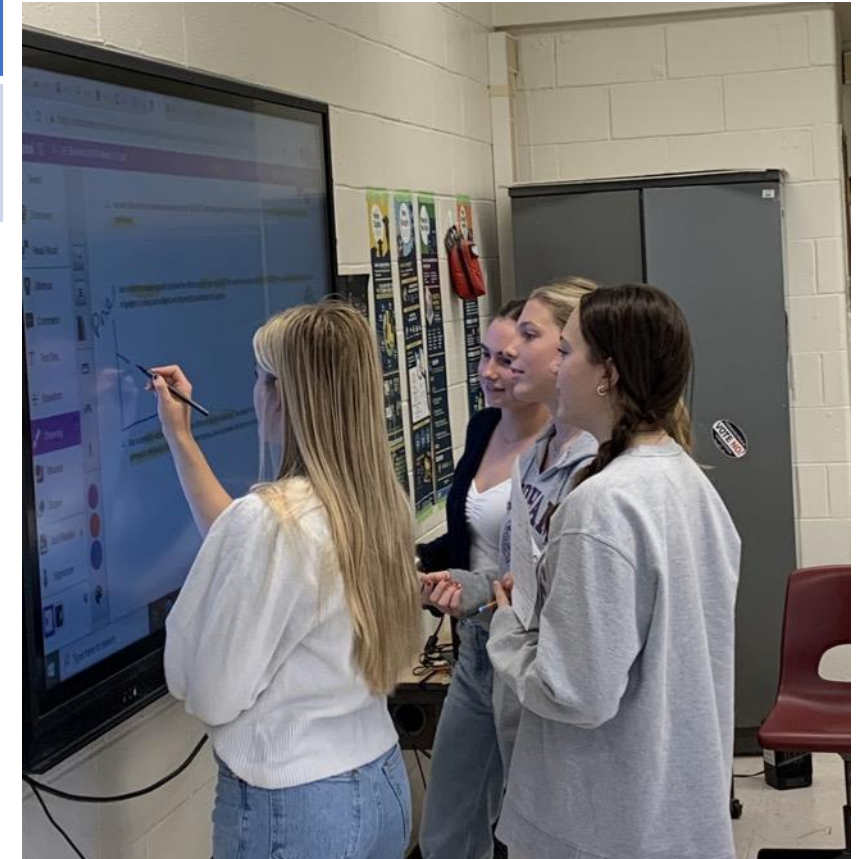
- **Public and Private Special Education Tuition:**
  - In 23-24 - 16 students attend Special Education public and private schools based on their individual needs.
  - In 24-25 - 19 students are projected to attend public and private schools.
- **BOCES Tuition:**
  - In 23-24 - 14 students attended Special 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
  - 2 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 2<sup>nd</sup> 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*

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- 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	-
<b>TOTAL</b>	<b>537.91</b>	<b>523.46</b>	<b>(14.45)</b>

**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 Teacher Assistants

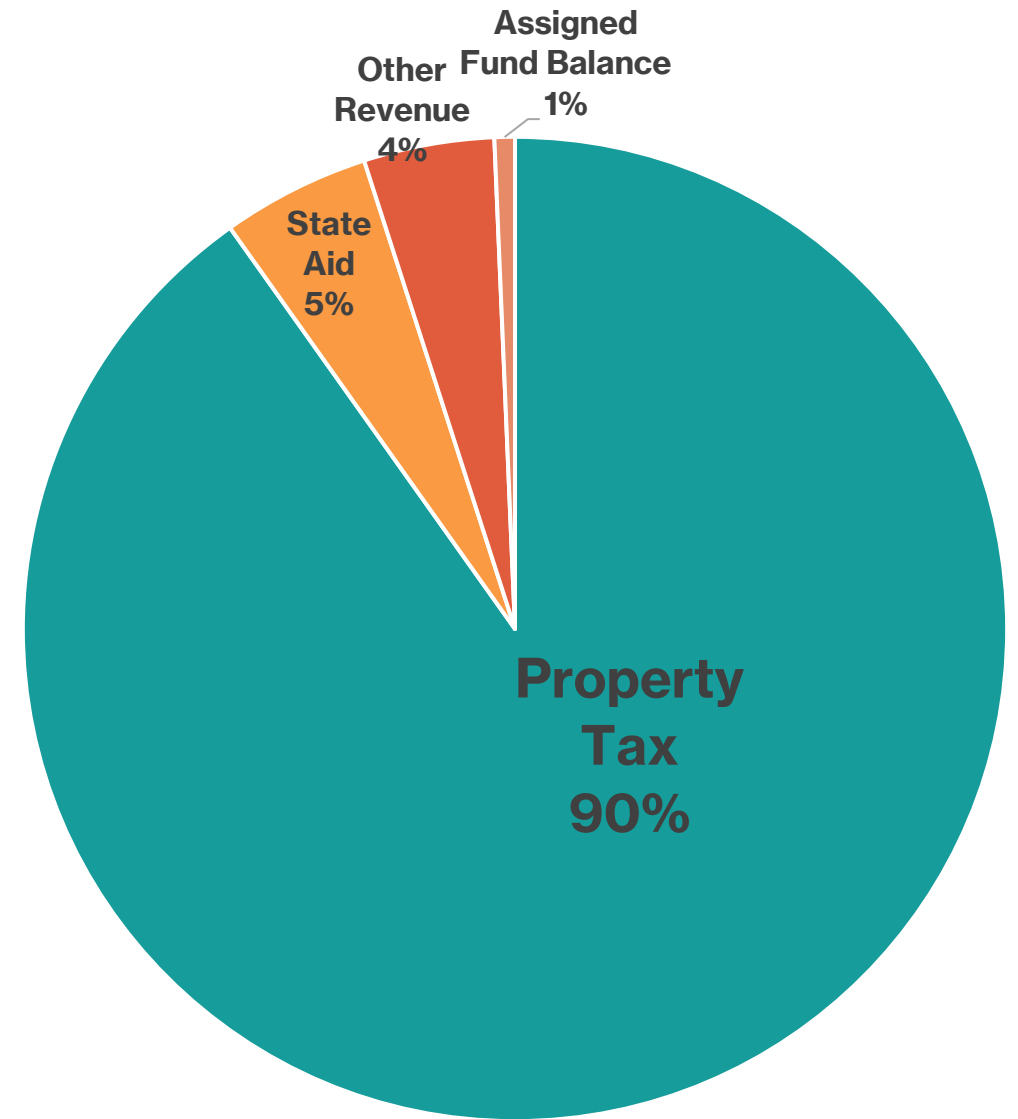
23-24 Assignment	23-24 FTE	24-25 FTE	24-25 Notes
Elementary Integrated Co-Teaching Teaching Assistants	24.0	14.0	Reductions as a result of a programmatic change to the ICT model.
Elementary Computer Lab Teaching Assistants	2.0	0.0	Positions eliminated to achieve a balanced budget within the property 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
<b>2024-25 Proposed Budget</b>	<b>111,286,207</b>	<b>3,553,203</b>	<b>3.66%</b>
Revenue Other Than Property Taxes:			
State Aid	4,732,916	117,834	
Assumed Restoration of Foundation Aid	629,105		
<b>Total State Aid</b>	<b>5,362,021</b>	<b>117,834</b>	
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	
<b>Total Revenue Other Than Property Taxes</b>	<b>10,697,119</b>	<b>831,457</b>	
Assigned Fund Balance - Designated for Tax Levy	840,266	116,199	
Estimated Revenues and Applied Fund Balance	11,537,385	947,656	<b>-0.98%</b>
<b>2024-25 Proposed Tax Levy</b>	<b>\$ 99,748,822</b>	<b>\$ 2,605,547</b>	<b>2.68%</b>

**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

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

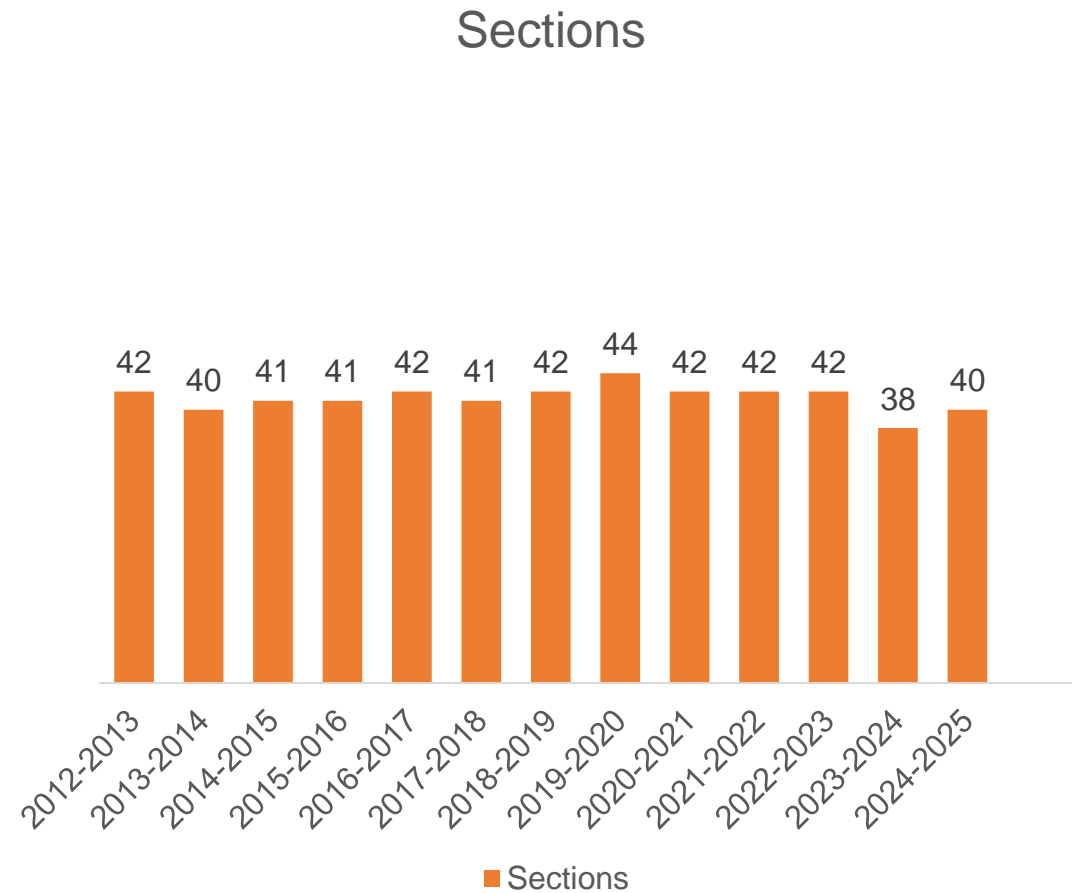
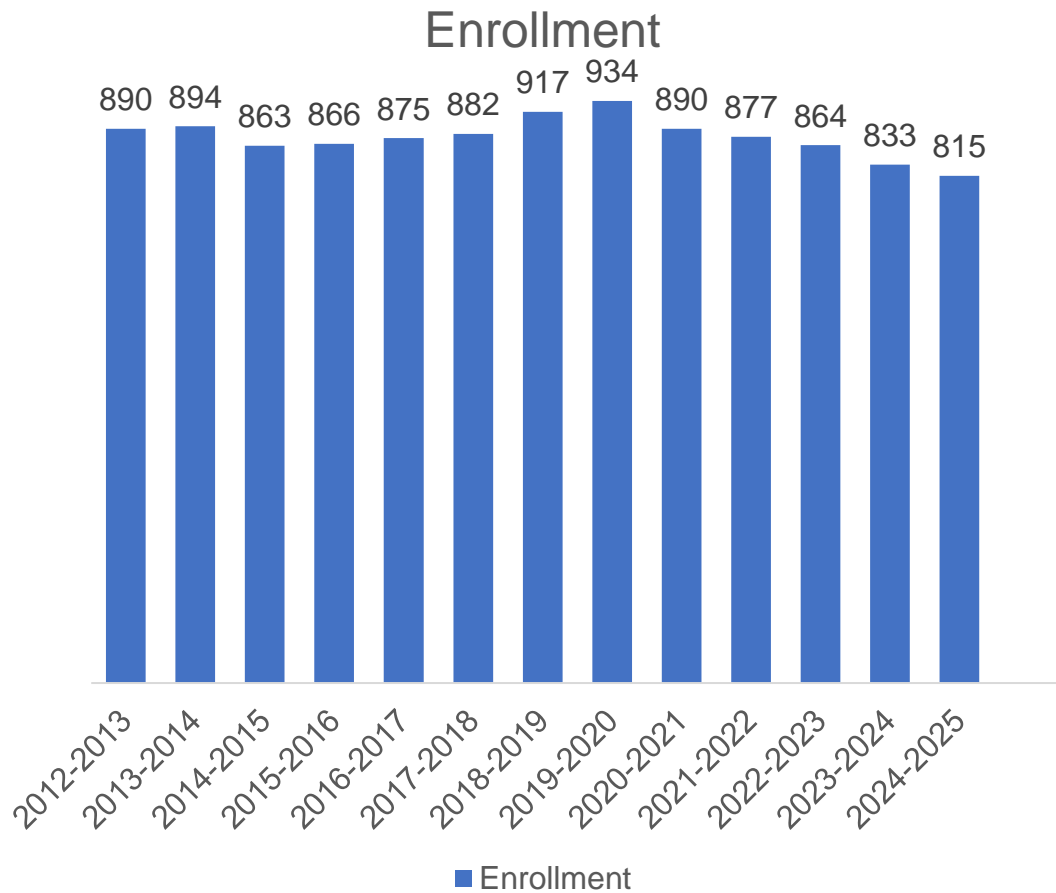


# Preliminary Elementary Class Size

- 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.

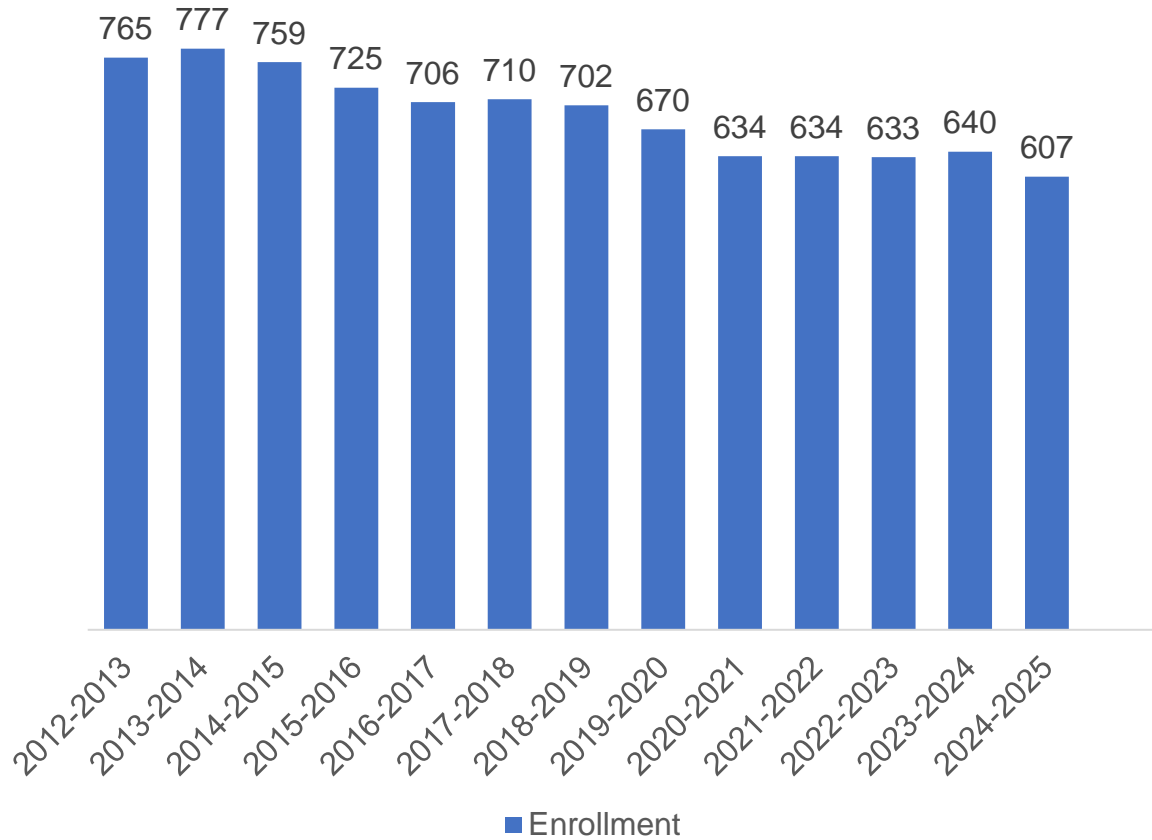
# 24-25 Projected Elementary General Education Class Size

## Munsey Park Elementary School

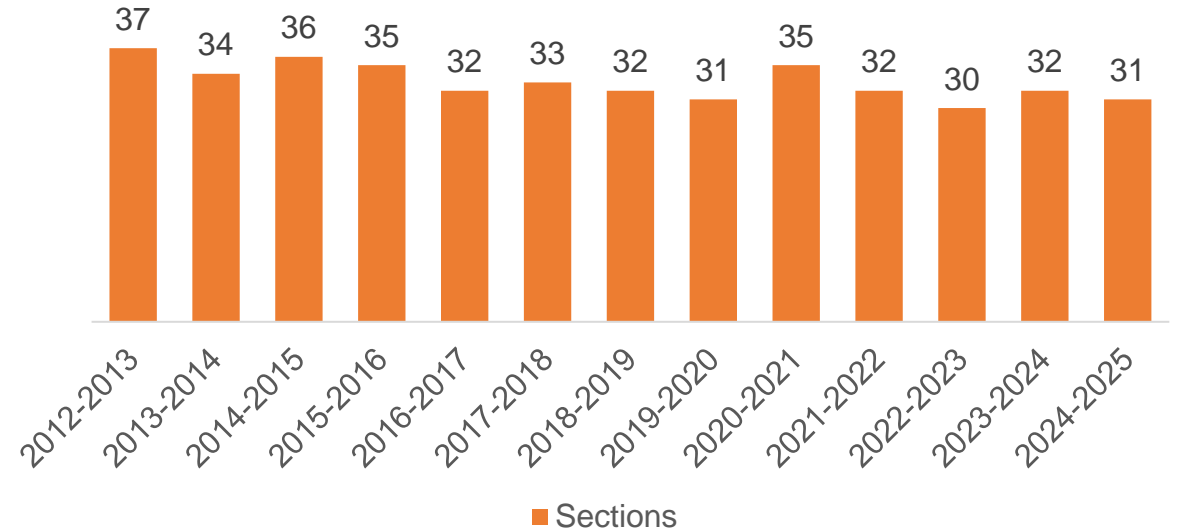
Grade	Class Size Guide	2/29 Cohort Enrollment	Projected Enrollment with anticipated cohort change	Enrollment Diff	Proj Sect.	Projected Avg Class Size	Projected Section Enrollment						
K	21		87		5	17.4	17	17	17	18	18		
1	22	88	100	12	5	20.0	20	20	20	20	20		
2	22	96	99	3	5	19.8	20	20	20	20	19		
3	23	115	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 4	Informal Budget Hearing (District Office – Community Room)
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



# Changes to Elementary ICT Model

Prior Model (22-23 and before)	Pilot Model (23-24 Model)	24-25 Model
Full day General Education Teacher	Full day General Education Teacher	Full day General Education Teacher
Half day Special Education Teacher for ELA and Math	Full day Special Education Teacher For all subjects	Full day Special Education Teacher For all subjects
Half day Teaching Assistant – rotating with Special Education Teacher	No Teaching Assistant in pilot classrooms	No Teaching Assistant
Half-day Special Class ELA and Math pull-out provided by the grade level Special Education teacher supplanting ELA and Math in the classroom.	Students remain in their classrooms for ELA and Math instruction. Certain students may receive supplemental specialized Reading and Math instruction.	Students remain in their classrooms for ELA and Math instruction. Certain students may receive supplemental specialized Reading and Math instruction.

Models outlined above exclude teaching assistants required pursuant to a student's IEP which remains in place in all three models.

# Governor's Proposed Changes to Foundation Aid

- 1. Inflation Adjustment Change:** Under current law, Foundation Aid is to be increased by a 4.1% inflation factor. The Governor's proposed budget would apply a 2.4% inflation factor based on the average change in consumer price index (CPI) over the past 10 years, excluding the highest and lowest year.
- 2. Save Harmless Reduction:** The Governor's budget reduces Save-Harmless by multiplying a district's Save-Harmless amount by a wealth-adjusted reduction factor. This is a 50% reduction in Manhasset's Save-Harmless amount.

# 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
<b>Total Trending Enrollment as of 3/21</b>	<b>93</b>	<b>75</b>
<b>Total Projected Enrollment based on Live Birth Analysis</b>	<b>87</b>	<b>68</b>
Trending Enrollment vs. Projected Enrollment	6	7
<b>Sections Based on Trending Enrollment:</b>	<b>5</b>	<b>4</b>
<b>Sections Based on Live Birth Data (Budgeted)</b>	<b>5</b>	<b>4</b>



# 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	<b>Manhasset</b>	<b>101,830,622</b>	<b>103,965,260</b>	<b>9,658,243</b>	<b>9.5%</b>	<b>9.3%</b>
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>