



Superintendent's Preliminary 2025- 2026 Budget

March 6, 2025



Presentation Overview

- **Budget Overview**
 - Budget Development Timeline
 - District Goals and Budget Goals
 - Total Budget and Budget-to-Budget Increase
 - Budget History and Major Cost Drivers
 - New Initiatives
- **Revenue**
 - Tax Cap Calculation and State Aid
 - Other Sources of Revenue to Achieve a Balanced Budget
- **Historical Fund Balances**
- **Elementary Class Size Projections**
- **26-27 Budget Outlook**
- **Vote Information**
- **Next Steps**

Budget Development Timeline

November 7	Audited Financial Statements and Reserves of Year Ended June 30, 2024
November 21	2025-2026 Course Enhancement: Status Report and Future Recommendations
December 19	Budget Calendar and Factors Influencing the 2025-2026 Budget
February 13	Tax Cap Calculation and Fund Balance as of January 31, 2025
March 6	Superintendent's Preliminary Budget Presentation
March 20	Informal Budget Hearing
April 3	Informal Budget Hearing
April 10	2025-26 Budget Presentation Adoption of 2025-26 Budget
May 8	Formal Budget Hearing
May 20	Annual Budget Vote



MISSION

We recognize each child as an individual with the potential to achieve their personal best. We are committed to guiding our students on their unique educational journeys by nurturing their abilities and encouraging a growth mindset, while challenging and supporting their academic development and fostering their social-emotional and physical well-being. We celebrate diversity, an inclusive learning environment, and respect for others as important components in developing global citizens.

VISION

We prepare each student for a continuously changing world by cultivating passion for discovery, creativity in solving problems, wisdom in making decisions, a willingness to take measured risks, and perseverance in the face of adversity. We foster independent thinkers who work collaboratively, respect each other's individuality, and embody integrity, honesty, empathy and compassion. Our students will be able to succeed today, with the self-confidence, motivation and resiliency to succeed tomorrow.

LEARNER PROFILE

The learner profile is our District's mission statement interpreted into a set of learning aptitudes for our students. The learner profile expresses a vision of education that we aspire to provide our students and serves to provide a focus for our work.



2024-25 PRIORITY AREAS

Inspire
Connect
Grow

Manhasset Public Schools

Our priority areas delineate the key focus areas of our work and establish the framework for our initiatives which support student learning. Our initiatives reflect a multi-year vision for the Manhasset School District.

INSPIRE GROWTH IN EVERY STUDENT

Our primary goal is to utilize standards, practices and programs to engage every student in challenging and enriching work. Recognizing that each child develops at their own pace, we will differentiate and scaffold instruction and emphasize assessments as opportunities for feedback and growth, thus supporting and cultivating each student's unique strengths.

CONNECT THROUGH STRONG RELATIONSHIPS

We will actively partner with families to ensure student success and intentionally cultivate strong relationships within our school community. We aim for each person to feel informed, valued, connected, safe and secure.

SUPPORT GROWTH FOR EACH EDUCATOR

Acknowledging that the quality and effectiveness of our teachers, leaders and support staff are vital to student learning, we will strive to attract and retain highly qualified professionals. We will focus on their continuous professional growth through data-driven professional development opportunities.

UPGRADE OUR SECURITY AND FACILITIES

We will persist in our efforts to provide learning environments that meet the evolving needs of our students, staff and community, ensuring our facilities are modern, safe and conducive to learning.



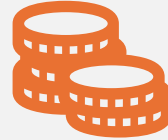
2025-2026 District and Budget Goals

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

- Support the District Priority Areas
- Enhance our strong academic programs K-12 with a particular focus on class size
- Expand academic and extra-curricular offerings at the Secondary School
- Invest in infrastructure improvements in facilities and instructional technology
- Bolster safety and security measures districtwide
- Maintain and enhance support for the social and emotional wellness of students
- Operate within the property tax cap



Budget Overview



2025-2026 Budget:
\$114,975,112

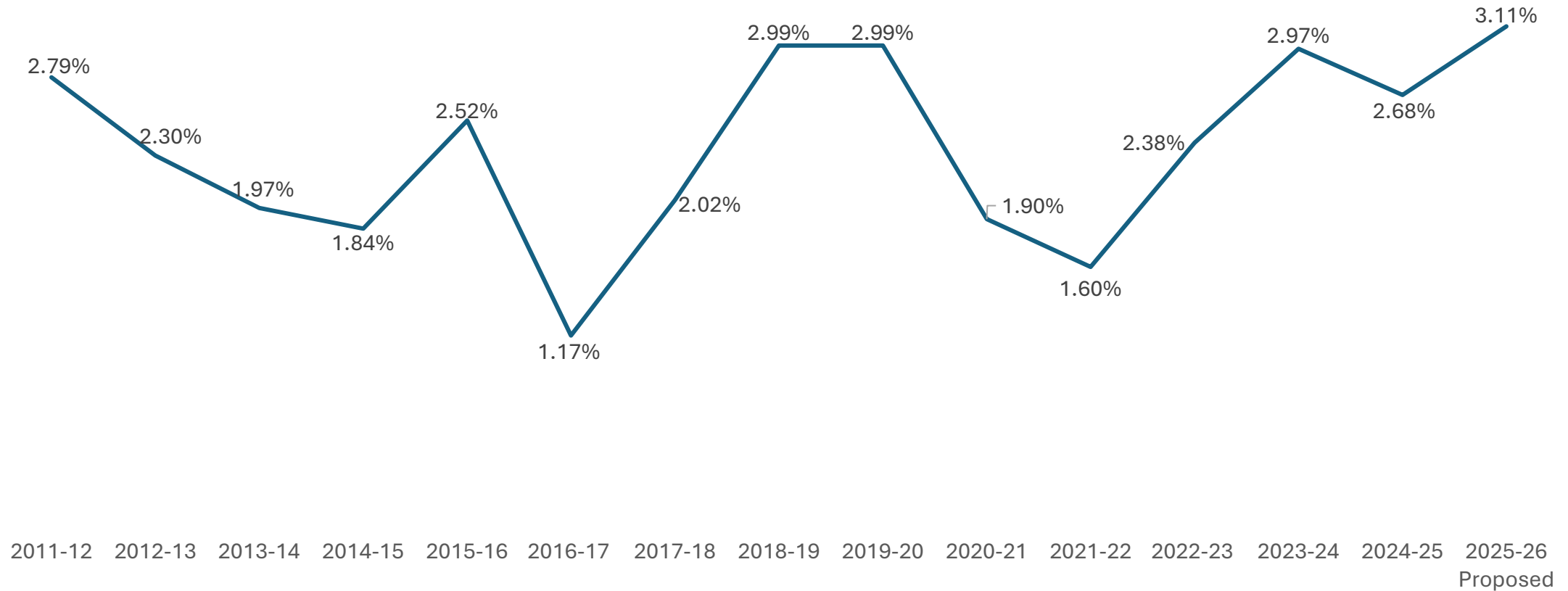


Budget-to-Budget Increase:
\$3,688,905

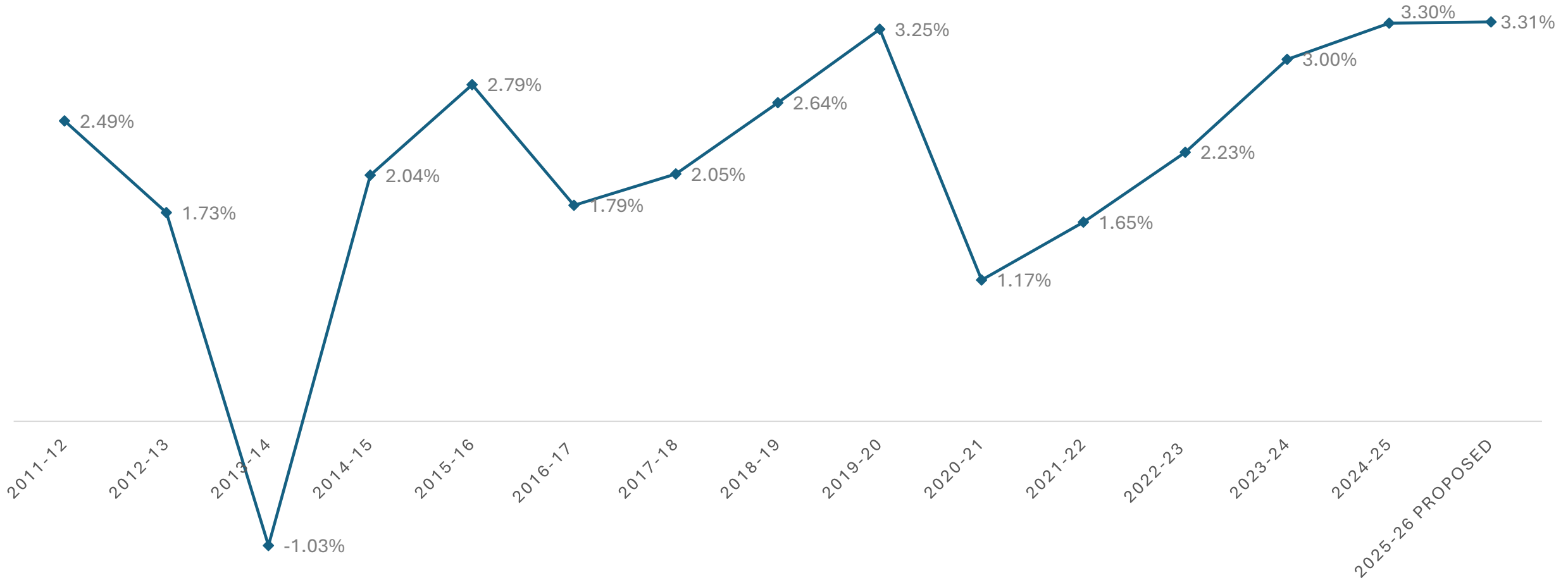


Percentage Increase: 3.31%
is within the property tax cap
of 3.11%

15 Year – Tax Levy History: Avg increase of 2.35%

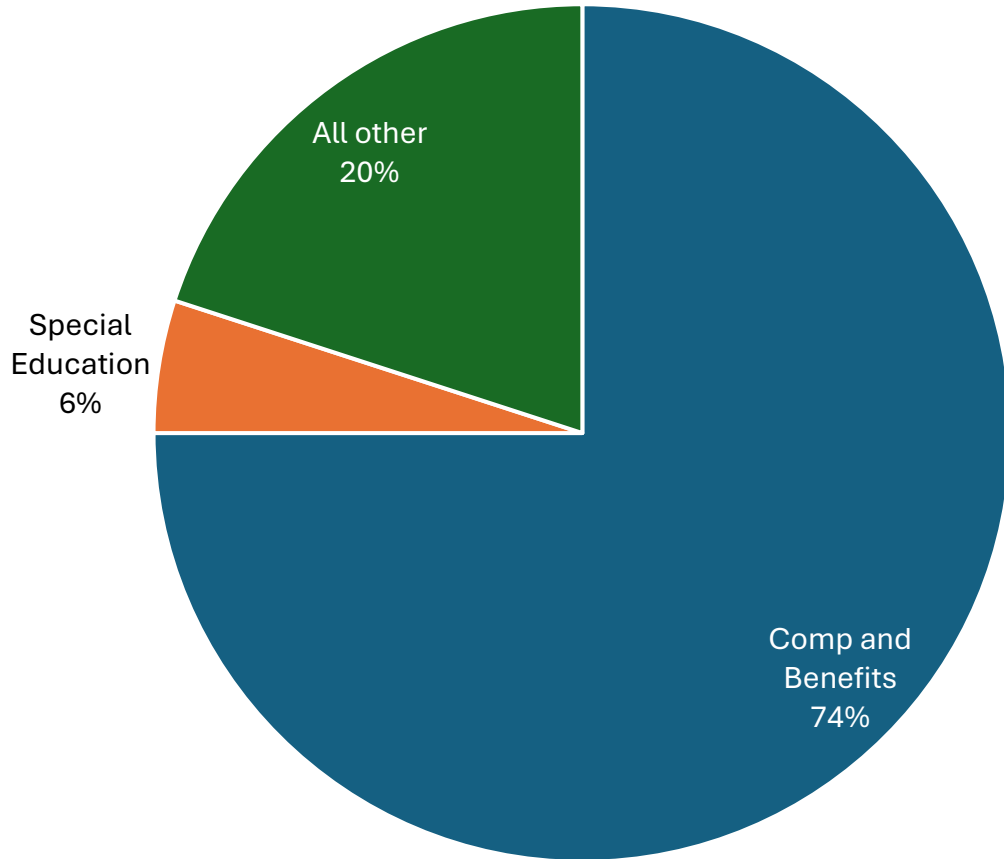


15 Year – Budget-to-Budget History: Avg increase of 2.16%

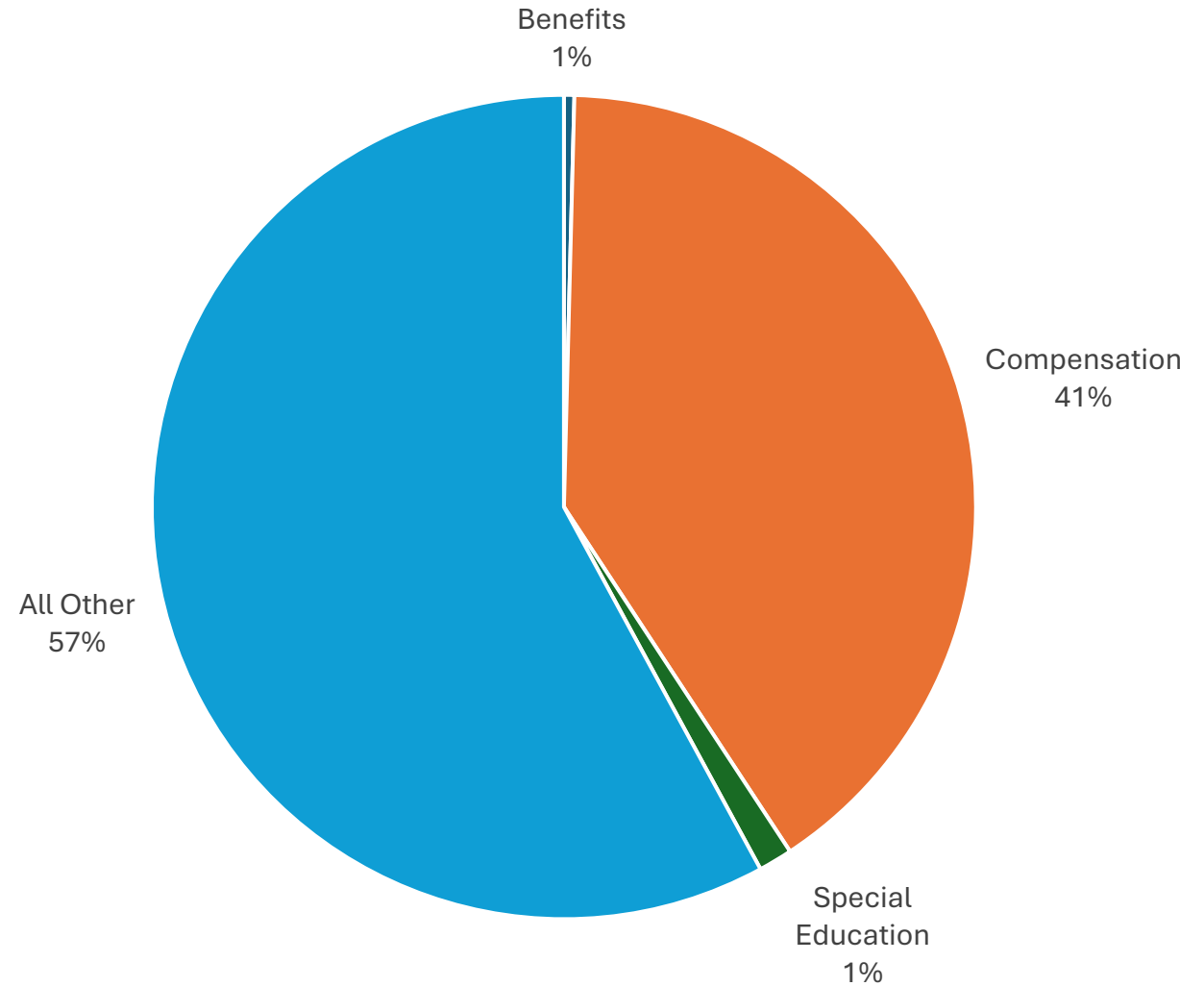


Budget Overview

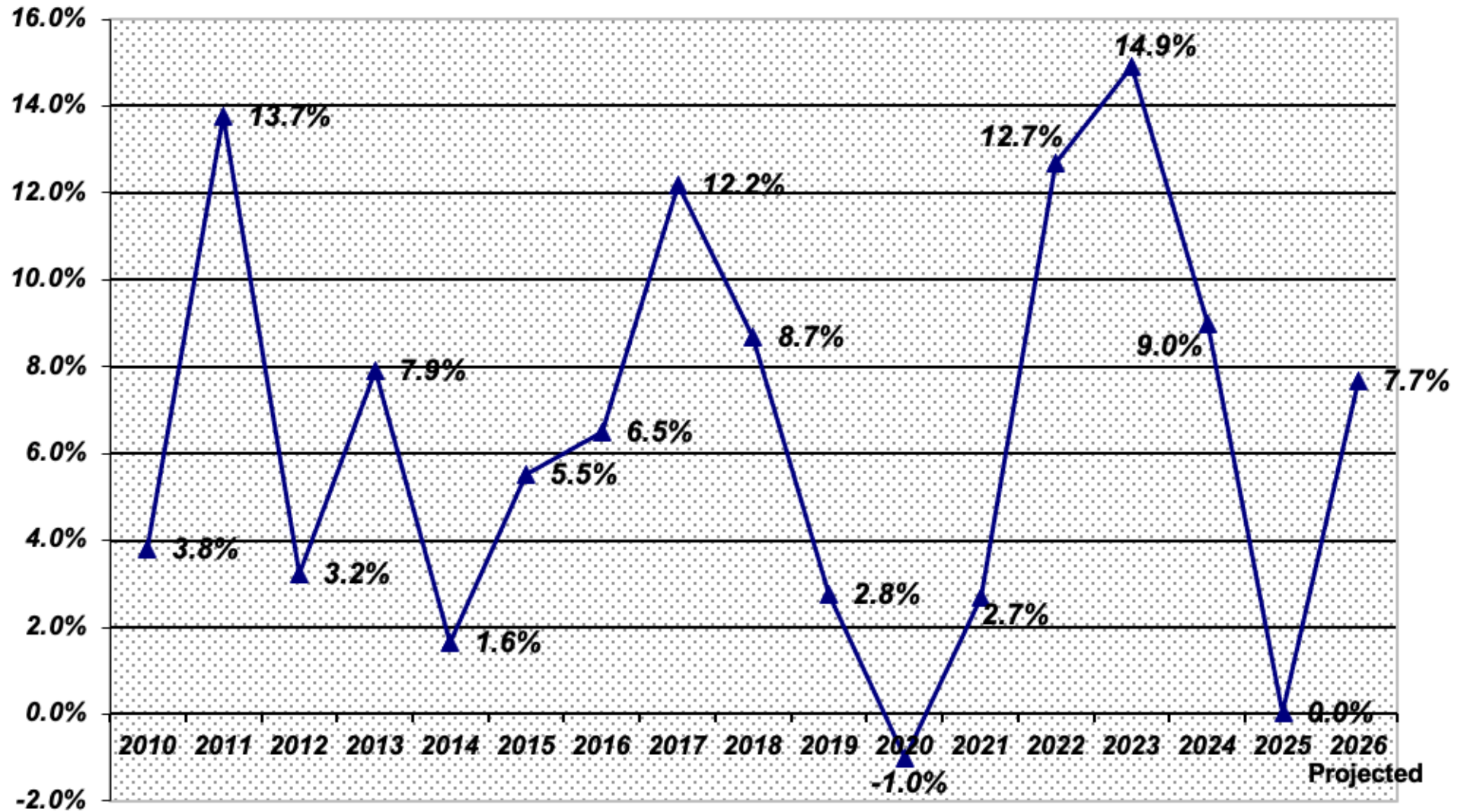
Total Budget 2025-2026



Budget Increase 2025-2026

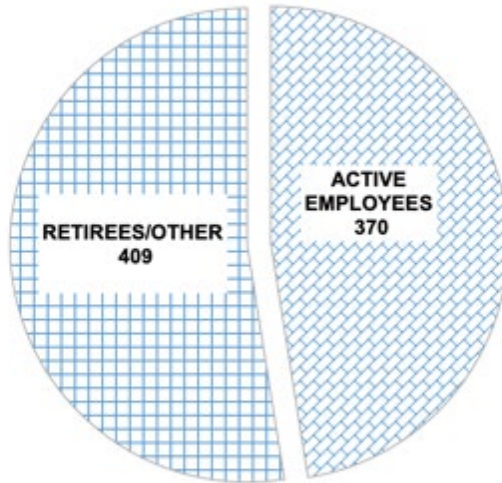


**MANHASSET UFSD
N.Y.S. EMPIRE HEALTH PLAN
PERCENTAGE INCREASES FAMILY PLAN**



Benefits

**MANHASSET UFSD
HEALTH INSURANCE 2024-25
PARTICIPANT BREAKDOWN**



	Proposed 2025-26 Budget	\$ Inc/(Dec)
Active Healthcare Expense	9,532,536	(86,414)
Healthcare Declination Expense	311,891	(52,142)
Retiree Healthcare Expense	5,282,689	(107,281)
Medicare Reimbursement	1,600,000	50,000
Total Healthcare Expenses	16,727,116	(195,837)
Teacher Retirement System Contributions	4,687,491	(17,803)
Employee Retirement System Contributions	1,461,169	68,604
Total Retirement System Contributions	6,148,660	50,801
MEA Benefits Trust/MASA/Cabinet 403b Contributions	386,937	6,757
Payroll Taxes	4,453,684	166,579
All Other Employee Benefit Expenses	565,710	(3,478)
Total Benefits	28,282,107	24,822

25-26 Staffing Levels

Group	FTE	FTE Change	Budget	Increase
Teaching Positions (MEA)*	304.2	(1.9)	\$38,833,309	\$1,672,905
Support Staff Positions (MESPA)**	163.25	(2.0)	8,431,292	23,687
Administrator Positions (MASA)	20.0	-	3,419,640	228,556 (includes new AP position added in 24-25)
Unaligned (Central Office and non-affiliated support and managerial staff) Positions	22.71	-	1,765,430	252,470 (includes one reclassified position originally in MESPA)
Central Office Administrator Positions	7.0	-	1,565,890	31,846
TOTAL	517.36	(3.9)	\$54,015,561	\$2,209,465

*Change in teaching positions due to enrollment.

**Change in support staff due to the reduction of 1.0 nurse at a private/parochial school and the reduction of 1.0 Clerical at the elementary level through attrition.

Expenses Other than Compensation and Benefits

Component	Budget	Inc/Dec
Information Technology	\$3,581,748	\$51,517
Curriculum and Instruction	450,183	17,160
Contract Transportation	6,104,735	615,144
Special Education	5,736,428	48,364
Pupil Services	766,212	44,281
Debt Services and TAN Interest	5,439,621	1,010,141
Facilities	3,390,343	187,765
Transfer to Repair Reserve	172,000	172,000
All other items included in the budget	3,910,750	6,582
TOTAL	\$29,552,020	\$2,152,955

Supporting our Priority Areas: Curriculum and Instruction Initiatives

- 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, and enrichment are maintained.
- Instructional coaching reorganized to include one instructional coach for Mathematics to support the 6.0 elementary math specialists.



Supporting our Priority Areas: Developing Career Oriented Curricular Pathways

- The Budget supports the creation of a new Biomedical Sciences Pathway.
 - PLTW Principles of Biomedical Science (offered in 2025-2026)
- The Budget supports the expansion of our Business Pathway and the new Virtual Enterprise Course.
- The budget supports new courses in AP Comparative Government and Chinese 8.



Supporting our Priority Areas: Curriculum and Instruction Initiatives

Extra-curricular Expansion at the Secondary School:

- Vex Robotics competitions
- One additional club/academic team to the Secondary School



Supporting our Priority Areas: **UPGRADE OUR SECURITY AND FACILITIES**

- The budget supports:
 - Contracting with a professional security company to provide consulting services to the District and direct supervision of our security personnel
 - Student attendance swipe system to log student attendance at the Secondary School*
 - Visitor Management System*

*with support from the Tower Foundation





Supporting our Priority Areas:
**UPGRADE OUR SECURITY
AND FACILITIES**

- Replenish our Repair Reserve
- Painting schedule for the Secondary School
- Building Conditions Survey
- Additional Gator for snow removal



Supporting our Priority Areas: Instructional Technology

- The budget supports:
 - The continuation of our Equipment Rotation Schedule to include:
 - Smart Document Cameras
 - Desktop Replacement
 - SmartBoards
 - Lenovo Replacements
 - Servers
 - 3D Printers
 - Switches
 - Access Points
 - Increase in the number of color copiers at the elementary schools
 - Expand software titles to include a new Human Resources platform for onboarding of employees

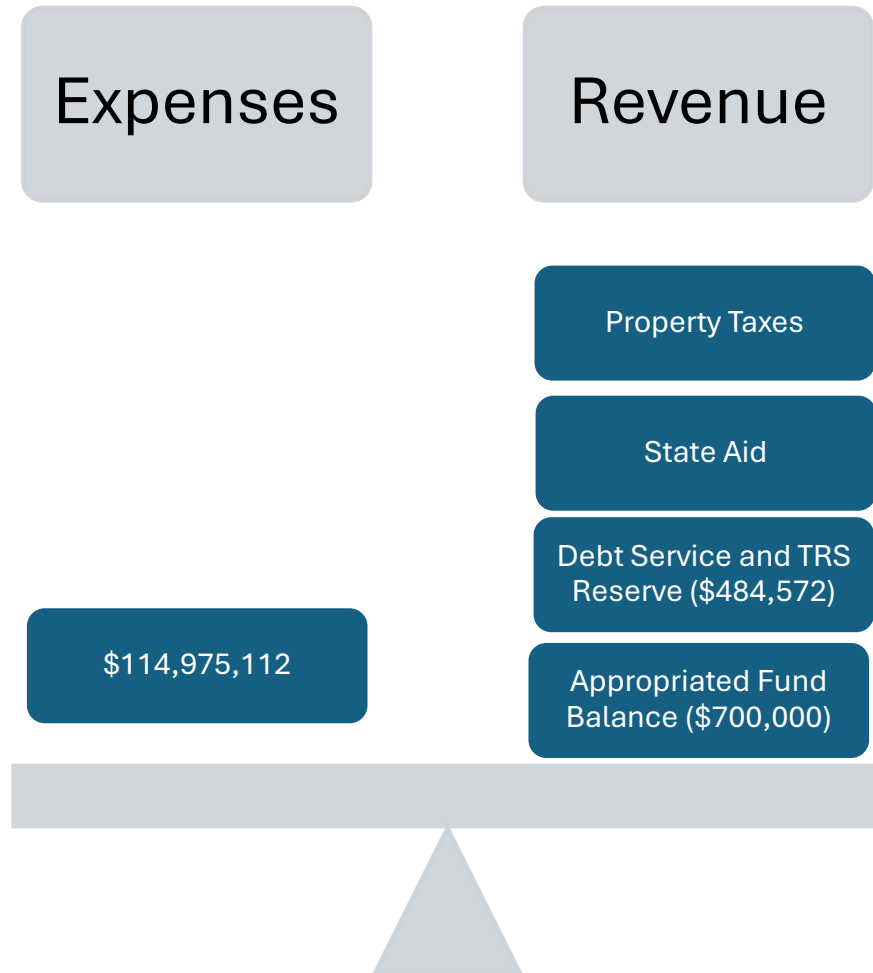
Revenue

Source	Budget (\$)	Inc/Dec (\$)	% Change
Property Taxes	102,853,135	3,104,313	3.11%
State Aid	5,459,958	97,937	1.83%
Reimbursement for Intermediate Care Facility/Children's Res. Project	255,564	6,860	2.76%
Other Tax Items, Including Payments in Lieu of Taxes	1,643,079	32,512	2.02%
Transfer from the Manhasset Public Library for Debt Service Transfer*	1,362,322	334,572	32.55%
Other Revenue**	2,701,054	252,977	10.33%
Assigned Fund Balance	700,000	(140,266)	(16.69%)

*Including \$334,572 from the Debt Service Fund

**\$150,000 from the TRS Reserve

Achieving a Balanced Budget within the Property Tax Cap



Historical Fund Balances

The 25-26 Budget Includes:

- \$130,000 added to contract therapists
- \$184,000 added to the legal code
- \$172,000 to fund the Repair Reserve

Fund Balance - Expenses	18-19 Fund Bal	21-22 Fund Bal	22-23 Fund Bal	23-24 Fund Bal	24-25 Fund Bal	5 Year Avg.
Compensation	131,484	35,970	101,841	160,070	430,749	172,023
Equipment	25,525	104,785	323,187	45,614	12,202	102,263
Contract Transportation	98,341	330,745	355,456	0	(26,777)	151,553
Special Education Tuition	496,686	468,793	410,629	(8,154)	389,287	351,448
Special Education Contract Therapists	202,252	(402,908)	(311,340)	(328,195)	(349,664)	(237,971)
Legal Service, Special Education	102,938	94,626	92,913	47,332	65,144	80,591
Legal Services, Retainer	(1,200)	0	0	1,131	(10,097)	(2,033)
Legal Services, General	21,869	(166,318)	(157,320)	18,515	(52,378)	(67,126)
Legal Services, Labor Relations	14,426	(213,033)	(249,600)	12,325	(187,246)	(124,626)
Repairs, Maintenance, Misc. Contractual, BOCES	(281,386)	(50,349)	(132,963)	810,171	258,991	120,893
Supplies	(144,546)	196,820	199,089	56,015	45,461	70,568
Tax Anticipation Note - Interest	(39,120)	65,968	10,300	(77,910)	(133,500)	(34,852)
Employee Benefits	1,109,000	474,655	(111,637)	1,502,429	503,264	695,542
Transfer to Special Aid Fund	59,091	27,670	36,922	74,106	0	39,558
Transfer to Debt Service Fund	(10,004)	0	0	0	172,822	32,564
Transfer to Capital Projects Fund - excl. fr. Capital Reserve	(56,411)		0	0		(18,804)
Transfer to Repair Reserve		125,000	125,000	0	0	62,500
Transfer to Cafeteria Fund	(25,912)	54,231	(22,172)	(18,004)	6,000	(1,171)
Original Budget	1,703,033	1,146,655	670,305	2,295,445	1,124,259	1,387,939
Budget Revisions		420,579	302,564	1,569,870	1,052,531	836,386
Rounding			(2)			(2)
Total Fund Balance w Budget Revisions	1,703,033	1,567,234	972,867	3,865,315	2,176,790	2,057,048
Budget, including revisions	96,369,936	102,740,755	104,899,526	109,302,874	109,302,874	104,523,193
% of Budget	1.77%	1.53%	0.93%	3.54%	1.99%	1.95%

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.
- Final section determinations are made in August based on actual enrollment at that time.



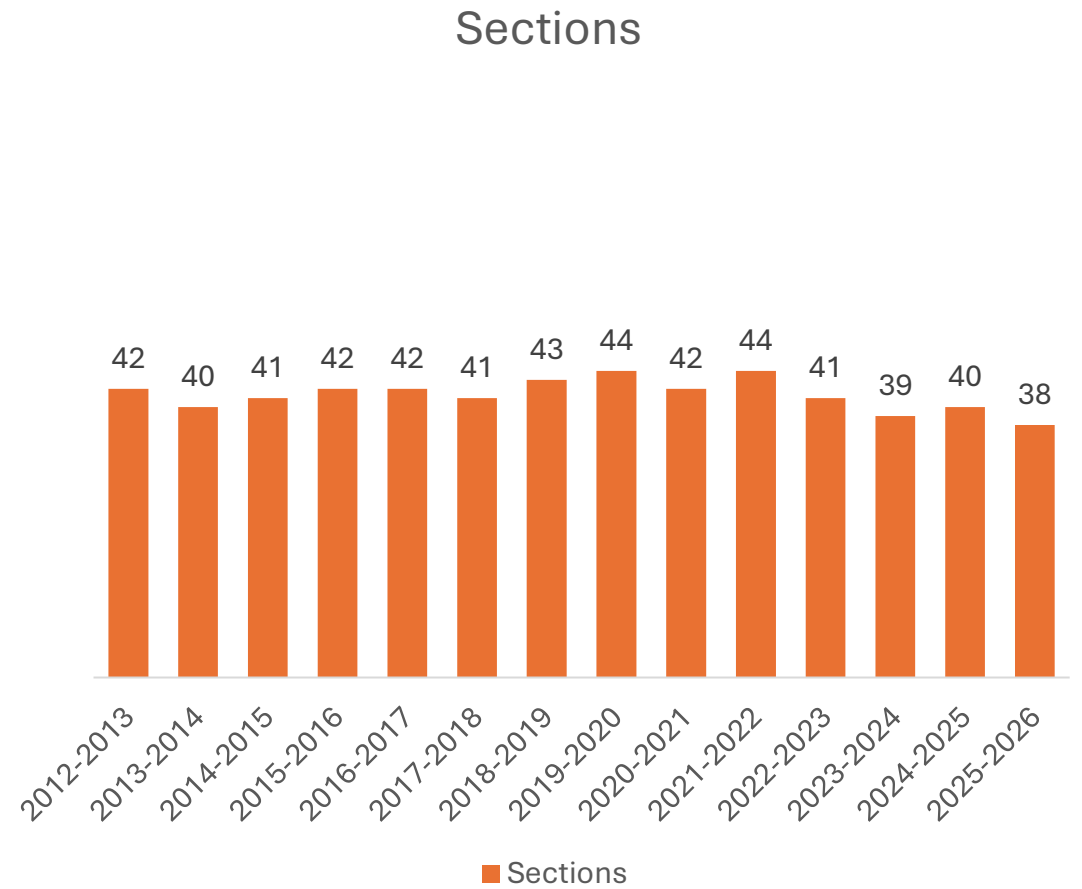
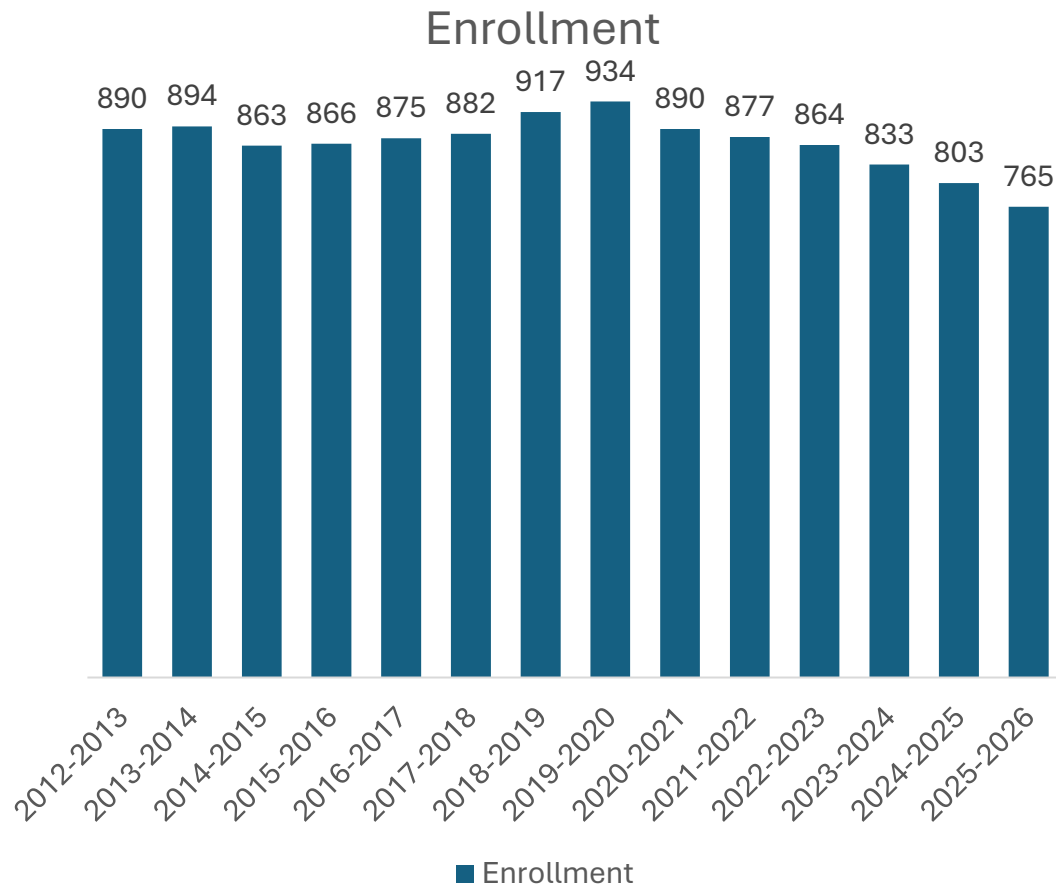
Kindergarten Enrollment Trends

(as of March 5, 2025)



	Munsey Park	Shelter Rock
# Registered	65	40
# Packets Outstanding	6	3
# Packets Requested	1	0
Total Registered/Outstanding/ Requested Packets	72	43
Expected Additional Registrants (based on prior year trends)	13	15
Total Trending Enrollment as of 3/4/25	85	58
Total Projected Enrollment based on Live Birth Analysis	82	64
Trending Enrollment vs. Projected Enrollment	3	-6
Sections Based on Trending Enrollment:	5	3
Sections Based on Live Birth Data (Budgeted)	5	4

Munsey Park Historical BEDS Day Enrollment and Initially Budgeted Class Size



25-26 Projected Elementary General Education Class Size

Munsey Park Elementary School

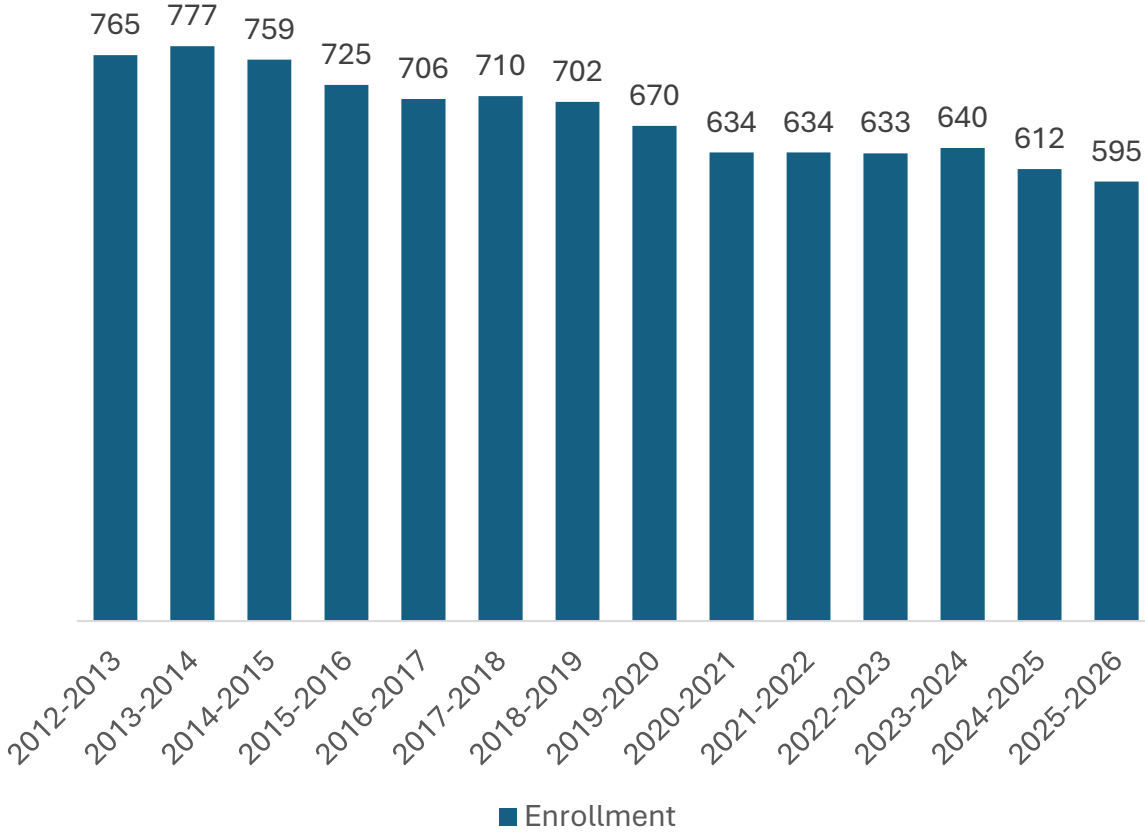
Grade	Class Size Guide	2/28 Cohort Enrollment	Projected Enrollment with anticipated cohort change	Enrollment Difference	Proj Sect.	Projected Avg Class Size	Projected Section Enrollment						
K	21		82		5	16.4*	16	16	16	17	17		
1	22	92	98	6	5	19.6	19	19	19	20	21		
2	22	93	95	2	5	19.0	19	19	19	19	19		
3	23	98	102	4	5	20.4	20	20	20	21	21		
4	24	119	122	3	6	20.3	20	20	20	20	21	21	
5	26**	108	114	6	5	22.8	22	23	23	23	23		
6	26**	149	151	2	7	21.6	21	21	21	22	22	22	22

*CAC Finance Committee recommends 2 below guidelines whenever possible

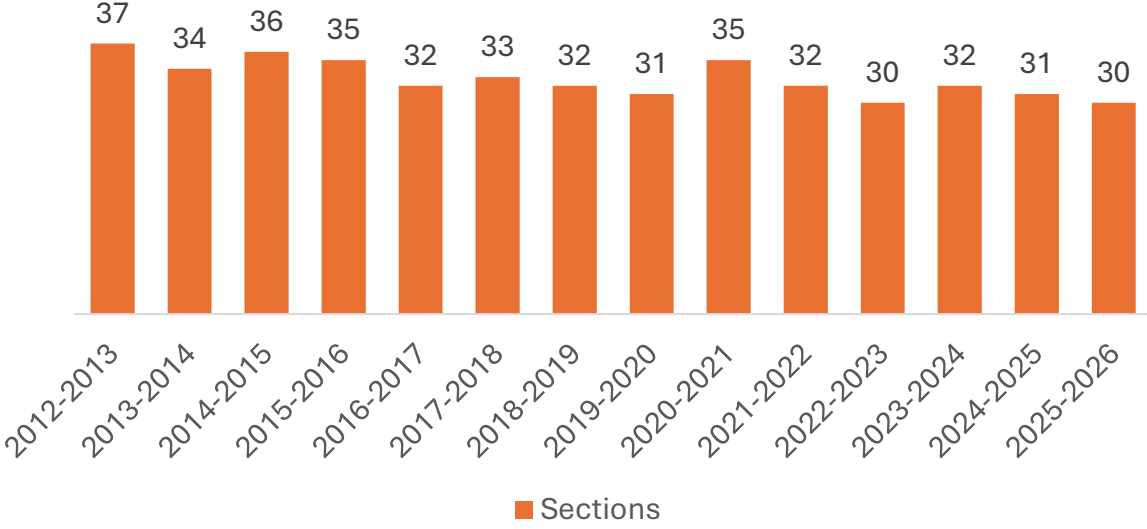
**Projected number of sections calculated with 24 students per classroom

Shelter Rock Historical BEDS Day Enrollment and Initially Budgeted Class Size

Enrollment



Sections



25-26 Projected Elementary General Education Class Size

Shelter Rock Elementary School

Grade	Class Size Guide	2/28 Cohort Enrollment	Projected Enrollment with anticipated cohort change	Enrollment Difference	Proj Sect.	Projected Avg Class Size	Projected Section Enrollment					
K	21		64		4	16.0	16	16	16	16		
1	22	69	75	6	4	18.8	18	19	19	19		
2	22	77	80	3	4	20.0	20	20	20	20		
3	23	78	82	4	4	20.5	20	20	21	21		
4	24	101	103	2	5	20.6	20	20	21	21	21	
5	26*	84	87	3	4	21.8	21	22	22	22		
6	26*	103	105	2	5	21.0	21	21	21	21	21	

*Projected number of sections calculated with 24 students per classroom

2026-2027 Budget Outlook

- Transportation contract expiration – rebid multi-year agreement;
 - Current increases approximately 25-30%
 - For Manhasset UFSD – increase may equate to \$1.5MM – \$1.8MM
- Potential pension cost increases (ERS-TRS);
- Potential health insurance increase for the 2027 calendar year;
- General contractual obligations;
 - MESPA contract expiration (6/30/26)
- Implementation of maintenance and facility recommendations from Building Condition Survey (to be completed in the 2025-26 school year);
- Potential State and Federal funding losses

Voter Information

Voter Registration, Absentee and Early Mail Ballot Information Available on our website:

[Voter Information Page](#)

Absentee and Early Voting Deadlines

April 21, 2025 - Applications may be submitted

May 13, 2025 - Last day for applications to be mailed to voter

May 19, 2025 - Last day to personally request applications

May 20, 2025 - Ballots must be received by 5:00 pm

Meet the Candidates hosted by the League of Women Voters

Date: May 12, 2025

Time: 6:00 PM

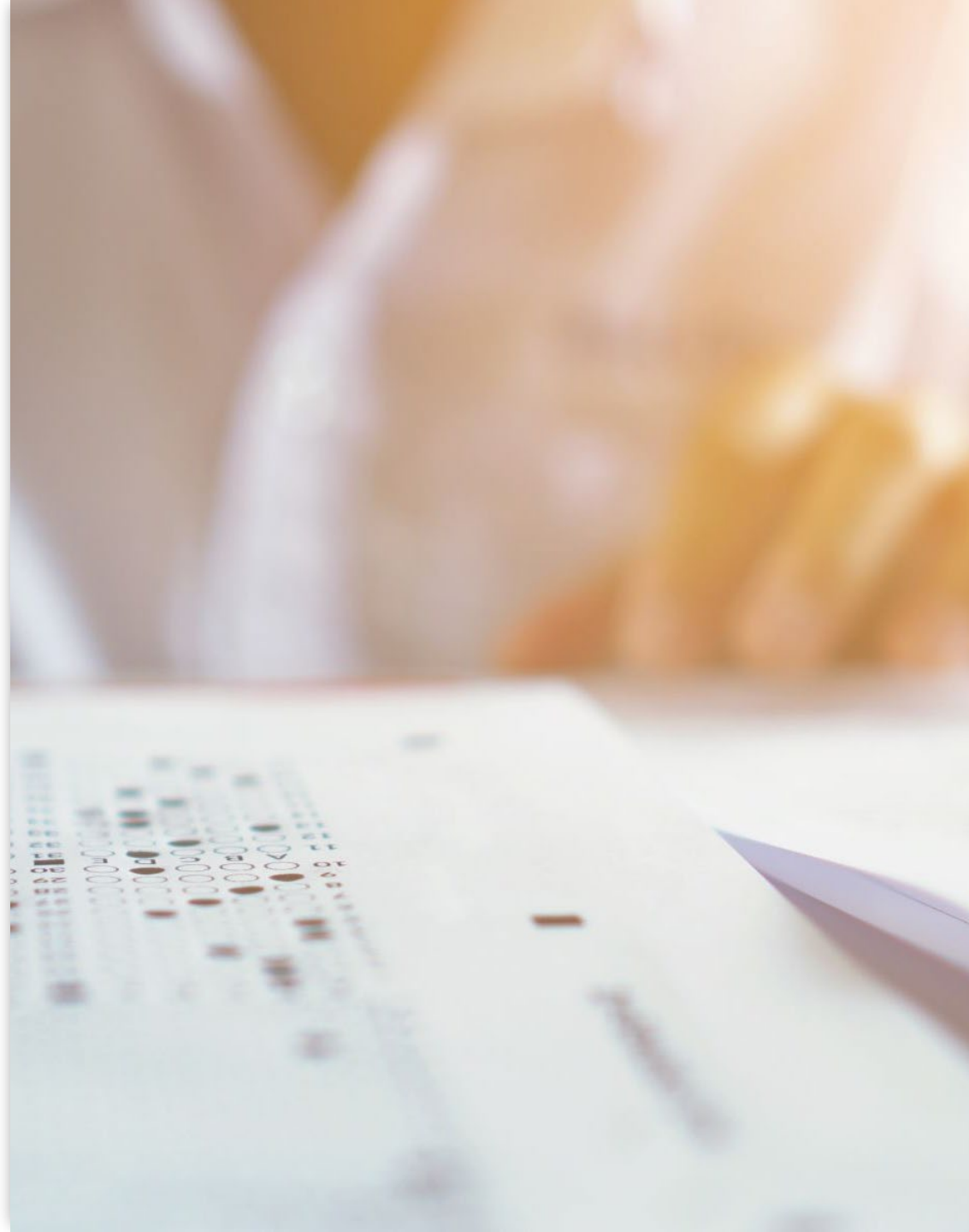
Place: Shelter Rock Elementary School – Auditorium

Vote:

Date: May 20, 2025

Time: 7:00 AM – 9:00 PM

Place: Manhasset High School - Gymnasium





Upcoming Budget Meetings

March 20	Informal Budget Hearing
April 3	Informal Budget Hearing
April 10	2024-25 Budget Presentation Adoption of 2024-25 Budget
May 8	Formal Budget Hearing
May 20	Annual Budget Vote