



Mt. Pleasant CSD Citizens' Budget Advisory Committee

Meeting #2
Focus: Number-crunching
March 5, 2025

Presented by:

Dr. Peter Giarrizzo, Superintendent of Schools

Margaret Modugno, Director of Business Administration



Budget Process



- All budget meetings have been held with Administrators and Directors – last meeting took place on 1/24/25 with the Director of Technology
- Continuing to review FTE and other requests to determine priorities
- Impact of negotiations – Administrators & Custodial contracts
- Impact of health insurance costs – premium increase for active employees is 9.08%
- Estimated TRS rate announced 1/31/25 – 9.59% (PY 10.11%)
- Governor's Proposed budget – overall Foundation Aid is up 3.37%
 - Uncertainty surrounding Federal Aid & impact on proposed State Aid

Budget Drivers for 2025-26



- CPI increase = 2.11%
- Health insurance premiums increased an average of 8.94%, adding approximately \$700,000 to the budget
- Rates for Employee Retirement System (ERS) increased by roughly 10%, adding \$130,000 to the budget
- Increased participation in BOCES Occupational Education program adds \$80,000 to the budget
- Program expansion - FLES (full implementation at CES); Strings program for Grade 3; Science Research; Math Enrichment; additional support for ELA, Reading, & Math; support for students transitioning from 8th to 9th grade



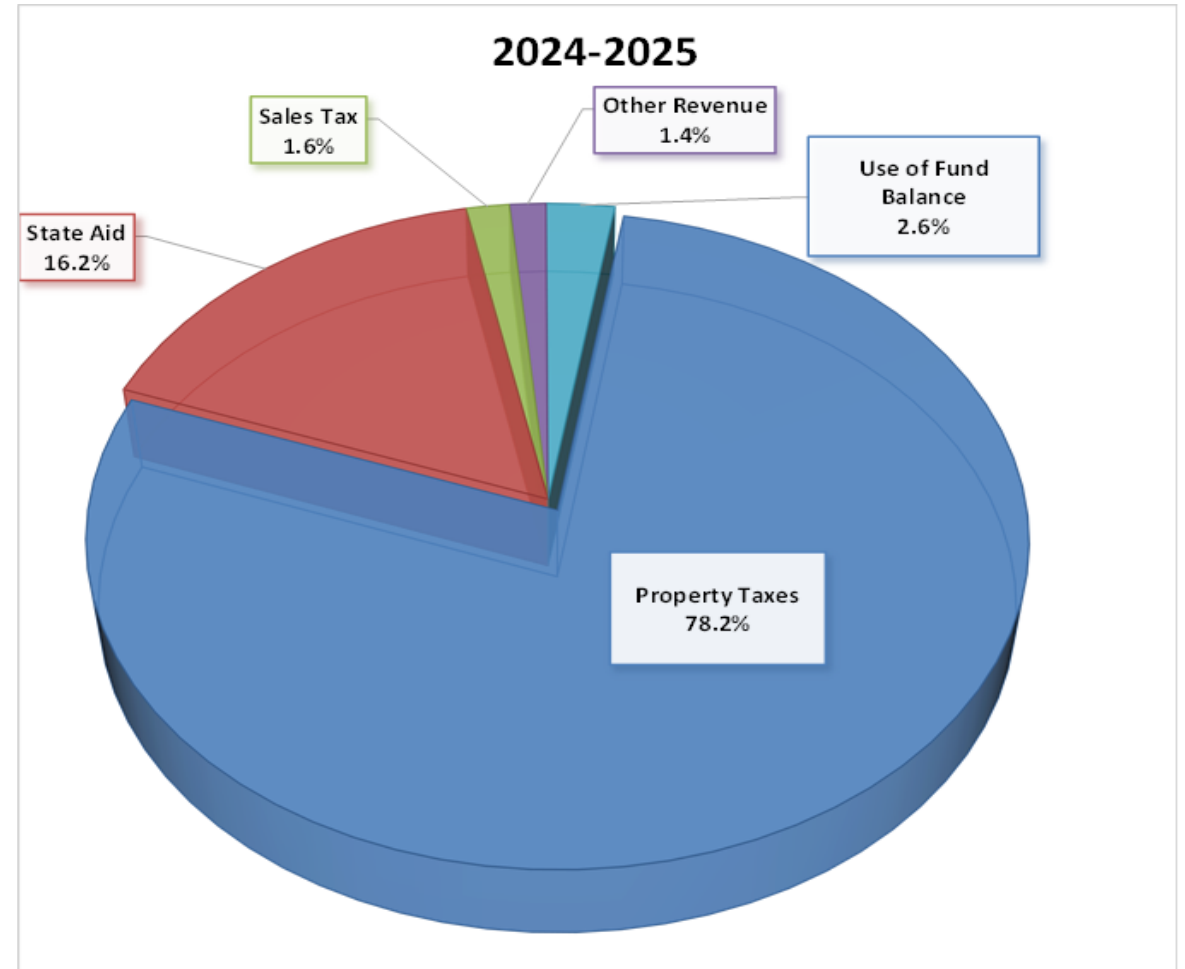
The Revenue Side of the Budget

- **Non-Property Tax Revenue**

- State Aid
- Sales Tax
- Tuition
- Other

- **Property Taxes**

- Tax Levy
- Tax Cap





Property Tax Levy Cap

- Cap on the Property Tax Levy is allowable with a simple majority vote (50% + 1 vote)
- Important components of the calculation:
 - Consumer Price Index (CPI - capped at 2%)
 - Property Tax Base Growth Factor (adjusts levy for brick-and- mortar improvements in the community)
 - Allowable exclusions - capital improvements; pension increases over two percentage points; certain legal settlements
- Tax cap may be exceeded with voter approval of 60% or more - school districts have most restrictive requirements

Preliminary Tax Cap Calculation



		2024-25	2025-26	
Prior Year Tax Levy		\$ 60,666,873	\$ 62,372,908	
1 + Tax Base Growth Factor (provided by Commissioner of Tax & Finance by February 15th.)	x	1.0070	1.0031	Questar 12/16/24
Total Tax Levy plus Growth Factor		\$61,091,541	\$62,566,264	
Prior Year PILOTS	+	4,107	4,110	
Levy for Judgments over 5% of total tax levy	-	-	-	
Capital Debt Service (net of Bldg. Aid) (prior Yr)	-	(5,367,302)	(5,528,662)	
TAX LEVY LIMIT	=	\$55,728,346	\$57,041,712	
Allowable Levy Growth Factor (1 + inflation factor, up to 2%)	x	2.00%	2.00%	Questar 1/21/25 - actual CPI = 2.11%
		\$1,114,567	\$1,140,834	
Next Years PILOTS	-	(4,110)	(4,117)	Est.
TAX LEVY LIMIT (to be submitted to State Comptroller, Commissioner of Tax & Finance and the Commissioner of Education by March 1st)	=	\$56,838,803	\$58,178,429	
		↓	↓	
Levy for excess increases to ERS	+	5,443	-	
Levy for excess increases to TRS	+	-	-	
Debt Service(net of Bldg. Aid) & EPC	+	3,728,662	3,651,630	
Capital Tax Levy	+	1,800,000	1,600,000	
Erroneous levy plus interest from prior year	-	\$0	\$0	
ALLOWED TAX LEVY WITH 50% plus 1 voter approval	=	\$62,372,908	\$63,430,059	1.69%
ACTUAL LEVY		\$62,372,908		2.81%

Preliminary Tax Cap Calculation (continued)



<u>Summary of Tax Levy and Adjustments</u>		2025-2026
Estimated Budget 2025-26		\$ 79,527,212
Estimated Local Revenue		\$ (15,897,153)
	Projected Levy	\$ 63,630,059
Maximum Allowable Levy		\$ 63,430,059
Excess of Maximum Allowable Levy		\$ (200,000)
TRS Reserve		\$ -
ERS Reserve		\$ 100,000
Appropriated FB		\$ 100,000
	Sub Total	\$ 200,000
Amount under (over) Tax Levy Cap		\$ 0



Preliminary Tax Information

Tax Rate Estimate (Town of MP only):

Based on assessment and equalization rate information as of February 13, 2025 (subject to change)

Levy at Proposed Amount	-0.91%	Reflects assessment changes and levy at estimated tax cap
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Preliminary Tax Information

Computation of Real Property Tax	Town of Mt. Pleasant	Town of North Castle
Assessed Value (as of 2/13/25)	\$ 42,233,551	\$1,408,888
Equalization Rate	0.0107	0.0180
Full Value	\$ 3,947,060,841	\$78,271,556
Percentage of Tax Levy	98.06%	1.94%
Estimated Amt. of Tax Levy	\$62,196,678	\$1,233,381
Estimated Tax Rate per \$1,000 Assessed Value 2025-2026	\$1,472.68	\$875.43
Final Tax Rate 2024-2025	\$1,486.19	\$1,018.49
Est. \$ Change	-\$13.51	-\$143.06
Est. % Change	-0.91%	-14.05%



How Did We Rank This Year?

District	Tax Rate Per \$1,000 of Assessed Value	Rank
UFSD of the Tarrytowns	\$ 1,710.82	1
Briarcliff Manor UFSD	\$ 1,684.43	2
Pleasantville UFSD	\$ 1,599.02	3
Chappaqua CSD	\$ 1,587.17	4
Valhalla UFSD	\$ 1,521.38	5
Mt. Pleasant CSD	\$ 1,486.19	6
Byram Hills CSD	\$ 1,131.91	7
Pocantico Hills CSD	\$ 750.03	8

Source: <https://www.westchestergov.com/property-tax-rates>

Current Year State Aid Update



	Enacted Budget 2024-25	Executive Budget Proposal 2025-26	Change from 2024-25 Enacted Budget	
	A	B	B - A	
Foundation Aid	\$ 7,575,878	\$ 7,831,550	\$ 255,672	3.37%
Boces Aid	\$ 1,364,171	\$ 1,269,291	\$ (94,880)	
High Cost Excess Cost Aid	\$ 108,686	\$ 86,603	\$ (22,083)	
Private Excess Cost Aid	\$ 368,919	\$ 440,261	\$ 71,342	
Software/Library/Textbook	\$ 177,315	\$ 179,854	\$ 2,539	
Transportation Aid	\$ 1,157,422	\$ 1,427,110	\$ 269,688	
Building Aid	\$ 1,566,934	\$ 1,377,286	\$ (189,648)	
High Tax Aid	\$ 822,562	\$ 822,562	\$ -	
Sub Total Aid	\$ 13,141,887	\$ 13,434,517	\$ 292,630	Increase in Aid



The Expenditure Side of the Budget

• General Support

- BOE, Central Admin., Buildings & Grounds

• Instruction

- General Education
- Special Education
- Technology
- Extracurricular - Athletics, Cultural Arts

• Pupil Transportation

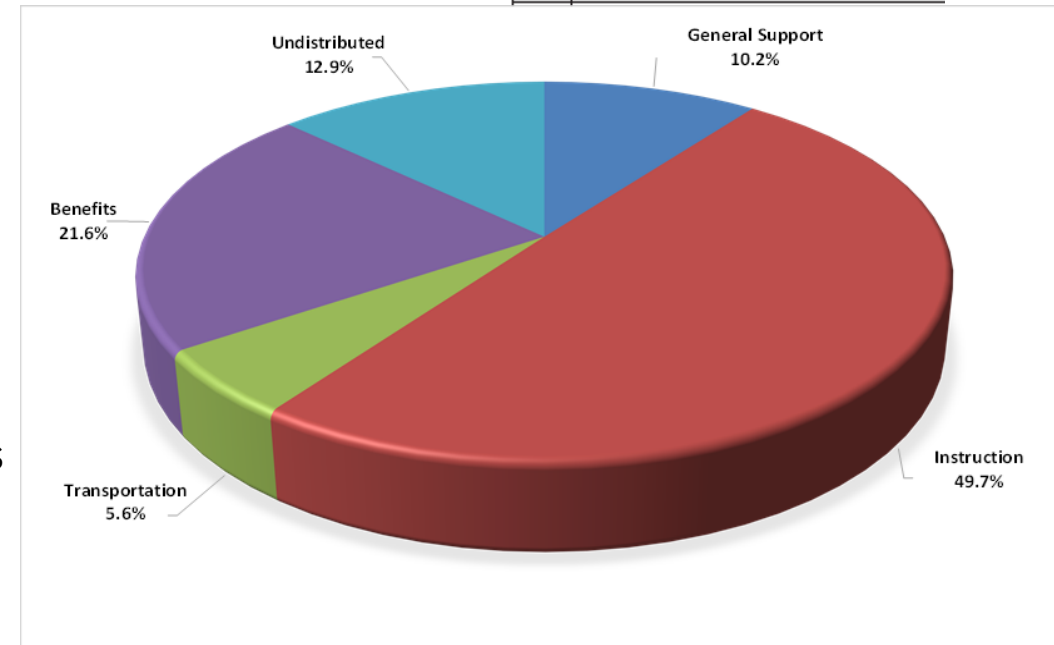
- In-District
- Out-of-District

• Undistributed Expenses:

- Employee Benefits
- Debt Service
- Capital Improvements

1000 – 1999	General Support
2000 – 2999	Instruction
5000 – 5999	Transportation
6000 – 8999	Commu
9000 – 9099	Employ
9700 – 9799	Debt Se
9900 – 9999	Interfun

.1	Personal Services
.2	Equipment and Capital Outlay
.4	Contractual and Other
.6	Debt Service Principal
.7	Debt Service Interest
.8	Employee Benefits



Fund Balance & Reserves



- **Reserve Funds**

- Set aside for specific intended purposes
- Legal restrictions apply

- **Unassigned Fund Balance**

- Provides safeguards for unexpected revenue shortfalls
- Provides cash flow to ensure current obligations are met
- Limited to 4% of subsequent year's budget



How did we do last year?

Fund Balance	2024	2023	Change
Reserved for:			
Tax Certiorari	\$ 5,784,028	\$ 7,247,104	\$ (1,463,076)
Unemployment	\$ 287,715	\$ 287,226	\$ 489
Workers' Compensation Liability	\$ 178,133	\$ 171,282	\$ 6,851
Insurance	\$ 500,000	\$ 500,000	\$ -
Retirement Contribution - ERS	\$ 1,000,000	\$ -	\$ 1,000,000
Retirement Contribution - TRS	\$ 2,461,000	\$ 2,077,017	\$ 383,983
Employee Benefit Accrued Liability	\$ 3,120,089	\$ 2,417,242	\$ 702,847
	\$ 479,653	\$ 425,963	\$ 53,690
Encumbrances	\$ 792,902	\$ 1,964,278	\$ (1,171,376)
Designated for Subsequent Year	\$ 1,941,403	\$ -	\$ 1,941,403
Unassigned	\$ 3,190,789	\$ 2,980,812	\$ 209,977
Total Fund Balance	\$ 19,735,712	\$ 18,070,924	\$ 1,664,788



How did we do last year?

	2024-2025	2023-2024
Budget Amount	\$ 79,769,660	\$ 74,520,219
Budget Increase	\$ 5,249,441	\$ 4,702,258
% Increase	7.04% *	6.74%
Levy Amount	\$ 62,372,908	\$ 60,666,873
Actual Levy Increase	\$ 1,706,035	\$ 1,143,190
% Increase	2.81%	1.92%
Tax Cap w/Exclusions	\$ 62,372,908	\$ 60,666,873
% Increase	2.81%	1.92%

* - Includes nonrecurring expenditures of \$2,186,570 funded by one-time revenue sources. Exclusive of these expenditures, the budget increase = 4.11%

Proposed Staffing Changes - Certified



<u>Certified</u>	<u>Central</u>	<u>WHS</u>	<u>WMS</u>	<u>CES</u>	<u>HES</u>	<u>SPED</u>	<u>Total</u>
Additional Science to Support New Course Offerings		1.0					1.0
Additional Support for ELA		0.3					0.3
Adaptive Physical Education			0.1				0.1
Reading Support - 6th Grade			0.4				0.4
Additional Support for Transition (8th Grade)						0.5	0.5
Elementary Foreign Language Teacher (3rd Grade)				0.3			0.3
Additional Math Lab		0.2		0.2			0.4
TOTALS	0.0	1.5	0.5	0.5	0.0	0.5	3.0

Proposed Staffing Changes - Non -Certified



<u>Non-Certified</u>	<u>Central</u>	<u>WHS</u>	<u>WMS</u>	<u>CES</u>	<u>HES</u>	<u>SPED</u>	<u>Total</u>
Full-Time Monitors (Restrooms)		3.0					3.0
	0.0	3.0	0.0	0.0	0.0	0.0	3.0

Curriculum and Instruction



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

Curriculum and Instruction (continued)



- Continued implementation of *University of Florida Literacy Institute (UFLI)* (K-2), aligned with the New York State Science of Reading recommendations for early literacy instruction and word recognition
- Continued, phased implementation of a strings program (2-12), to coincide with the expansion of the instrumental music space at Hawthorne and Columbus Elementary Schools
- Continued implementation of FLES, foreign language in the elementary school (3-5), to support the recommendations from the Feasibility Report for early exposure to Spanish and Italian language and culture
- Continued partnership with *Methodology* (6-12) to support professional learning for faculty in the alignment of curriculum, in addition to enhanced instruction and assessment practices modeled after *Building Thinking Classrooms*

Curriculum and Instruction (continued)



- Recommended adoption of the *Into Reading* or *Reading Fundamentals* platform (K-5), based upon the recommendation of the Mount Pleasant Literacy Steering Committee and aligned with *Scarborough's Reading Rope* language comprehension strand
- Recommended adoption of *No Red Ink* (8-12), an adaptive platform for the conventions of academic English, to support enhanced writing instruction, aligned with the *Patterns of Power* grammar resource
- Recommended expansion of the math lab trial (3-5) during the IE block to support those students ready for an in-depth, real-world project-based learning experience on a rolling basis, in connection with the math lab at Westlake Middle School
- Recommended adoption of *Eureka Math²* (6) to dovetail with the previously implemented elementary program and aligned with the Next Generation Math Learning Standards

Curriculum and Instruction (continued)



- Recommended adoption of the New York-specific *eMATHinstruction (7-Algebra II)*, to support continued coherence in coursework aligned with the Next Generation Math Learning Standards
- Recommended expansion of the *Science Research Program* to support increased enrollment in a new, dynamic instructional space upon entry into the Westlake High School lobby
- Recommended introduction of a new course in *Anatomy and Physiology* at Westlake High School, in addition to the previously available *Organic Chemistry* course, to support a pre-Medical pathway for students
- Recommended adoption of updated textbooks in *Advanced Placement US Government & Politics* and *Advanced Placement Macroeconomics*, in alignment with College Board requirements

Curriculum and Instruction (concluded)



- Recommended adoption of *Sentieri* (Levels I, II & III) as the core instructional text for Italian, in alignment with the World Readiness Standards
- Recommended adoption of *Project School Wellness* (6, 7 & 10) as our core resource for health instruction to curate appropriate care and wellness lessons in health classes to provide a more student-focused, engaging experience
- Phased implementation of *Wakelet* (K-12), a digital portfolio for student work, in which students and faculty manage evidence of performance tasks and student learning, in preparation for the updated graduation requirements in New York State
- Continued update of classroom infrastructure (K-12) to create flexible and dynamic educational spaces and school facilities that reflect the updated nature of classroom instruction and the student learning experience

Safety and Security



- The District entered into an agreement with the Town during the 2022-23 school year to hire a district-wide School Resource Officer.
 - This will continue to be funded in the 2025-26 budget (District share is approximately \$160,000)
- The District will continue to work with Altaris (Safety & Security consultants) on implementing recommendations from their safety & security audit to enhance measures district-wide
 - A full-time Altaris Security Coordinator will continue to be funded in the 2025-26 budget (approximately \$143,000)

Safety and Security (continued)



- The District will continue to have security guards stationed at each school, including the night shift at the Westlake campus
- The District continues to implement safety recommendations based on a three-tiered approach - categorized based on timing, financial resources required, and NYSED approvals needed.
 - Short-term - 100% complete
 - Mid-term - 70% complete
 - Long-term - 60% complete (will be completed as part of the Instructional Bond project)
- Monthly Safety & Security meetings continue to monitor progress

Safety and Security (continued)



- What has been implemented since last year?
 - Anonymous Alerts was implemented in the 2024-25 school year
 - Athletic field camera project was completed
 - Interior swipe access with audible alarms were installed on specific doors in the elementary schools
 - Additional safety training was given to the Building Emergency Response Teams (BERT) at each building
 - Lockboxes were installed in each building containing information to assist first responders

Safety and Security (concluded)



- What has been implemented since last year?
 - New practice of hiring additional Security Guards for voting days
 - Security gates installed on all campuses for traffic control
 - Currently developing protocols for the main entrance gate - Westlake campus
 - Purchase of 30 additional radios to increase communication within/between buildings

Capital Projects Status



- Athletic Field Renovations
 - Project is complete
 - Final Cost Reports were submitted to NYSED in December 2024
- Makerspace Project (including Theater Storage)
 - Substantially complete as of February 2025
 - Currently completing "punch list" items
- PPS Relocation Project
 - Expected completion is March 2025

Capital Projects Status (continued)



- Instructional Bond – approved by voters in December 2023
 - Includes secure entrance vestibules and additional security cameras in all buildings
 - Focuses on enhancing and expanding instructional spaces, including libraries, science labs and makerspaces, fine, visual & performing arts spaces
 - Includes classroom additions at Hawthorne & Columbus and a cafeteria expansion at WHS to accommodate a new engineering lab
 - Upgraded ventilation & air cooling of large instructional spaces
 - Construction is expected to begin in Fall 2025

Capital Projects Status (concluded)



- 2025-2026 Proposed Funding
 - \$1,600,000 for ongoing expenditures related to Districtwide air cooling (infrastructure, electrical upgrades and units); Phase II of Hawthorne Elementary School drainage improvements; additional projects that may arise to address health & safety concerns.

Next Steps



- Finalize staffing and program needs for 2025-26
- Ongoing review of student enrollment - projected to be 1,954
- Monitor State budget (if adopted on time, budget will be released on April 1st)
- Monitor property assessment numbers - affects tax rate
- Collect private and parochial transportation applications (April 1st)
- Prepare and distribute all legally required budget documents

Continue Citizens' Budget Advisory Committee meeting - next meeting is April 2, 2025 at 6 pm in the WHS Junior Cafeteria



Questions?



Thank You!