



Mount Pleasant Central School District

Non-Instructional Budget Presentation to
the Board of Education



March 12, 2025

Presented by:

Dr. Peter Giarrizzo, Superintendent of Schools

Margaret Modugno, Director of Business Administration



Building the Budget



- ❖ Preserving the short-term and long-term financial health of the District
- ❖ A review of program and staffing
- ❖ Implementation of 2022-2027 Strategic Plan and Portrait of a Mount Pleasant Learner
- ❖ Continued enhancement of instructional alignment
- ❖ Continued strengthening of the academic program through enrichment, extension, remediation for all learners
- ❖ Continued implementation of academic initiatives and securing of resources in high-level professional development for faculty and staff
- ❖ Implement care and wellness resources that support our students' self awareness, self-management, social awareness, relationship skills and responsible decision-making

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
 - ❖ Additional support for students transitioning from 8th to 9th grade

Common Themes



- ❖ Engagement of Stakeholders
 - ❖ Parents and Community, Citizens' Budget Advisory Committee

- ❖ Collaborative approach to budget-building
 - ❖ Meetings with Directors and Administrators

- ❖ Responsibility to the Community:
 - ❖ Proposed budget for 2025-2026 is tax-cap compliant
 - ❖ 14th consecutive year presenting tax-cap compliant budgets

Facilities Maintenance & Capital Improvements



- ❖ The District remains committed to transferring at least \$1.6 million per year to the Capital Fund for “smaller scale” projects that can be completed without issuing debt

- ❖ Athletic Field Renovations:
 - ❖ Project is complete
 - ❖ Final Cost Reports were submitted to NYSED in December 2024

- ❖ WMS Makerspace Project (including Theater Storage):
 - ❖ Substantially complete as of March 2025
 - ❖ Currently completing “punch list” items

- ❖ PPS Relocation Project:
 - ❖ Expected completion is March 2025

Facilities Maintenance & Capital Improvements (continued)



- ❖ Instructional Bond (\$35,957,772):
 - ❖ 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
 - ❖ 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**

Facilities Maintenance & Capital Improvements (concluded)



- ❖ 2025-2026 Proposed Funding - \$1,600,000:
 - ❖ 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 and safety concerns

Safety and Security



- ❖ The District entered into an agreement with the Town during the 2022-23 school year to hire a Districtwide School Resource Officer.
 - ❖ This will continue to be funded in the 2025-26 budget
 - ❖ The cost is shared between the District and Town, 60%/40%, respectively (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 and required NYSED approvals.
 - ❖ 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 fields 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

Safety and Security (concluded)



- ❖ Lockboxes were installed in each building containing information to assist first responders
- ❖ 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

Tax Cap Calculation - Estimate as of March 12, 2025



	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%

Tax Cap Calculation - Estimate as of March 12, 2025



Summary of Tax Levy and Adjustments

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



Budget Summary - Key Factors

Estimate as of March 12, 2025

	<u>2025/26 Proposed</u>	<u>2024/25 Adopted</u>	<u>Dollar Variance</u>	<u>% Variance</u>
Total Budget	\$ 79,527,212	\$ 79,769,660	\$ (242,448)	-0.30%
Total Tax Levy	\$ 63,430,059	\$ 62,372,908	\$ 1,057,151	1.69%
Tax Rate	\$ 1,472.68 *	\$ 1,486.19	\$ (13.51)	-0.91% ***
Use of Fund Balance:				
Employees Retirement System (ERS)	\$ 100,000	\$ 100,000	\$ -	0.00%
Tax Certiorari Reserve**	\$ -	\$ 1,851,403	\$ (1,851,403)	-100.00%
Unassigned Fund Balance	\$ 100,000	\$ 100,000	\$ -	0.00%
	<u>\$ 200,000</u>	<u>\$ 2,051,403</u>	<u>\$ (1,851,403)</u>	<u>-90.25%</u>

* - Estimated Tax rate based on 3/3/25 Assessments

** - Used to fund one-time transfer to Capital Projects Fund in 2024/2025.

*** - The estimated decrease in taxes based on an average assessment of 8,500 is \$114.84/year.

Revenue Assumptions (as of March 12, 2025)



	2024-2025 Adopted Budget	2025-2026 Proposed Budget	Variance (\$)	Variance (%)
Property Taxes	\$62,372,908	\$63,430,059	\$1,057,151	1.69%
State Aid	\$12,954,169	\$13,742,536	\$788,367	6.09%
County Sales Tax	\$1,300,000	\$1,300,000	\$0	0%
Other Revenue	\$829,610	\$754,617	(\$74,993)	(9.04%)
Transfers In - Capital	\$261,570	\$0	(\$261,570)	(100.00%)
Transfers In - Debt Service	\$0	\$100,000	\$100,000	100.00%
Use of Fund Balance	\$2,051,403	\$200,000	(\$1,851,403)	(90.25%)
TOTAL Revenue & Use of Fund Balance	\$79,769,660	\$79,527,212	(\$242,448)	(0.30)%

State Aid Update (as of March 12, 2025)



	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

Expenditure Assumptions (as of March 12, 2025)



General Support	2024-2025 Adopted Budget	2025-2026 Proposed Budget	\$ Change	% Change
Board of Education	\$ 70,363	\$ 70,664	\$ 301	0.4%
District Clerk/Meeting	\$ 114,717	\$ 119,369	\$ 4,652	4.1%
Central Administration	\$ 437,546	\$ 428,890	\$ (8,657)	-2.0%



Expenditure Assumptions (as of March 12, 2025)

General Support	2024-2025 Adopted Budget	2025-2026 Proposed Budget	\$ Change	% Change
Business Administration	\$ 501,323	\$ 522,471	\$ 21,148	4.2%
Auditing Services	\$ 66,400	\$ 67,400	\$ 1,000	1.5%
Treasurer	\$ 113,478	\$ 116,178	\$ 2,700	2.4%
Legal	\$ 216,871	\$ 216,871	\$ -	0.0%
Personnel	\$ 156,918	\$ 169,747	\$ 12,829	8.2%
Public Information	\$ 157,722	\$ 164,620	\$ 6,898	4.4%



Expenditure Assumptions (as of March 12, 2025)

General Support	2024-2025 Adopted Budget	2025-2026 Proposed Budget	\$ Change	% Change
Operations of Plant	\$ 3,582,497	\$ 3,549,180	\$ (33,317)	-0.9%
Maintenance of Plant	\$ 1,339,209	\$ 972,870	\$(366,339)	-27.4%
Security	\$ -	\$ 125,500	\$ 125,500	100.0%
Central Data Processing	\$ 592,559	\$ 889,232	\$ 296,672	50.1%



Expenditure Assumptions (as of March 12, 2025)

General Support	2024-2025 Adopted Budget	2025-2026 Proposed Budget	\$ Change	% Change
Insurance	\$ 311,916	\$ 335,912	\$ 23,996	7.7%
Taxes & Assessments	\$ 125,000	\$ 125,000	\$ -	0.0%
BOCES Admin	\$ 344,621	\$ 352,560	\$ 7,939	2.3%
TOTAL GENERAL SUPPORT	\$ 8,131,141	\$ 8,226,463	\$ 95,322	1.2%



Expenditure Assumptions (as of March 12, 2025)

Benefits	2024-2025 Adopted Budget	2025-2026 Proposed Budget	\$ Change	% Change
NYS ERS	\$ 831,753	\$ 961,022	\$ 129,269	15.5%
NYS TRS	\$ 3,172,388	\$ 3,149,789	\$ (22,599)	-0.7%
Health/Other Benefits	\$13,259,307	\$13,992,765	\$ 733,458	5.5%
TOTAL BENEFITS	\$17,263,448	\$18,103,576	\$ 840,128	4.9%



Expenditure Assumptions (as of March 12, 2025)

Undistributed	2024-2025 Adopted Budget	2025-2026 Proposed Budget	\$ Change	% Change
Debt Service	\$ 6,685,845	\$ 6,499,278	\$ (186,567)	-2.8%
Transfers	\$ 3,575,000	\$ 1,725,000	\$(1,850,000)	-51.7%
TOTAL UNDISTRIBUTED	\$ 10,260,845	\$ 8,224,278	\$(2,036,567)	-19.8%

Important Notes



- ❖ The 2025-2026 proposed budget is Tax Cap compliant.
- ❖ A tax cap compliant budget requires a simple majority of voters for approval (50% +1)
- ❖ If the budget is defeated, New York State Law allows a hold a revote one additional time - the proposed budget can be the same, less or more than the proposed budget presented for the first vote.
- ❖ The Board of Education can adopt a contingency budget if the 1st vote is defeated - contingency budget must comply with New York State Tax Cap law.
- ❖ If a budget is defeated twice, the District MUST adopt a contingency budget, reducing the tax levy to the prior year amount.
 - ❖ This would mean a reduction to the proposed budget of \$1,057,151.

Important Dates



- ❖ Instructional Budget Presentation - **March 19, 2025**
- ❖ BOE Work Session - Citizens' Budget Advisory Committee - Report to the BOE - **April 9, 2025**
- ❖ BOE Meeting - **April 22, 2025** (Tuesday)
 - ❖ Anticipated adoption of the 2025-2026 Proposed Budget
- ❖ BOE Work Session - Public Budget Hearing - **May 7, 2025**
- ❖ Last Day to Register to Vote - **May 15, 2025**
 - ❖ Voter Registration Evening - **May 13, 2025** (WHS Lobby 5-8 pm)
- ❖ **Budget Vote - May 20, 2025**



Questions?



Thank You!