



Mt. Pleasant Central School District Citizens' Budget Advisory Committee

Meeting #3

Focus: Settling Priorities

April 2, 2025



Presented by:

Dr. Peter Giarrizzo, Superintendent of Schools

Margaret Modugno, Director of Business Administration

Strategic Plan



MOUNT PLEASANT CENTRAL SCHOOL DISTRICT 2022-2027 STRATEGIC PLAN

Strategic Pillars & Objectives

Mission Statement

The mission of the Mount Pleasant Central School District is *Educating Each Student Today for Endless Possibilities Tomorrow*. The administration and faculty are dedicated and committed to providing a highly challenging and comprehensive education for each child. It is the primary goal of the district to encourage and nurture each student to fully develop his or her potential as a responsible constructive citizen of our society, and in that society to be a self-sufficient and self-fulfilled individual.

Values of Our Learning Organization

The Mount Pleasant Learning Organization Values:

- Academic achievement rooted in a dynamic, learner-centered environment
- Kindness, respect, civility, and empathy that direct our words and actions
- Deep levels of active engagement and collaboration among students, staff, parents, and community members
- The voices and perspectives of all stakeholders
- Tenacity in the pursuit of growth and continuous improvement

K-12 ALIGNMENT & CORE COMPETENCIES	CULTURE OF CARE & WELLNESS	PROFESSIONAL DEVELOPMENT TO ADVANCE TEACHING & LEARNING FOR ALL
<p><i>Develop high levels of proficiency in all learners, across an academically aligned K-12 curriculum, in which the core competencies of critical thinking, authentic research, oral and written communication, self management, and social skills are at the forefront of all learning.</i></p> <p>OBJECTIVES</p> <ul style="list-style-type: none"> Refine a continuum of learning that reflects both vertical and horizontal articulation and alignment across the K-12 curriculum. Adapt the nature of classroom instruction and the student learning experience to reflect the core competencies and opportunities for all learners. Create educational spaces and school facilities that reflect the updates to the nature of classroom instruction and the student learning experience. Support the creation of authentic, inquiry and performance-based assessments that gauge student growth and progress towards the core competencies. Augment systems of grading, reporting & feedback on student performance & progress that are aligned with the updated design of our assessments. 	<p><i>Design and implement a systemic framework that fosters problem solving and addresses emotional wellness by developing the competencies of self-awareness, self-management, social awareness, relationship skills, and responsible decision-making in students, faculty, and staff.</i></p> <p>OBJECTIVES</p> <ul style="list-style-type: none"> Establish a K-12 Culture of Care and Wellness Oversight Committee. Conduct a K-12 needs assessment in wellness. Deepen understanding and assure proficiency of NYSED Standards and 5 core competencies in Social-Emotional Learning. Research, review, and evaluate wellness frameworks for piloting in the district. Develop an action plan for implementation/pilot. Promote a reflective K-12 school culture that is safe, nurturing, and aspirational. 	<p><i>Affirm and grow a culture of innovative professional development by defining and utilizing structures, processes and practices dedicated to improving teaching and learning.</i></p> <p>OBJECTIVES</p> <ul style="list-style-type: none"> Research, review and evaluate models and best practices in professional development K-12. Establish a system for the implementation of focused professional development to address the needs of students and teachers. Implement professional development led by the faculty, administration, and staff to support identified learning needs for students and teachers. Create a process for the evaluation of professional development.

EDUCATING EACH STUDENT TODAY FOR ENDLESS POSSIBILITIES TOMORROW

<https://www.mtplcsd.org/teaching-learning/strategic-plan>

The Mount Pleasant CSD Strategic Plan 2022-2027 was adopted by the Board of Education on August 24, 2022.

Tax Cap Calculation - Estimate as of March 19, 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 19, 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 19, 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 19, 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)%

Expenditure Assumptions (as of March 19, 2025)



Instruction	2024-2025 Adopted Budget	2025-2026 Proposed Budget	\$ Change	% Change
Curriculum Development	\$ 836,590	\$ 851,314	\$ 14,724	1.8%
Supervision	\$ 1,886,946	\$ 1,897,675	\$ 10,729	0.6%
Regular Education	\$21,189,602	\$21,833,226	\$ 643,624	3.0%
Special Education	\$10,593,067	\$10,607,052	\$ 13,985	0.1%
Library and AV	\$ 476,010	\$ 508,037	\$ 32,028	6.7%

Expenditure Assumptions (as of March 19, 2025)



Instruction	2024-2025 Adopted Budget	2025-2026 Proposed Budget	\$ Change	% Change
Computer Assisted	\$ 780,818	\$ 584,257	\$(196,561)	-25.2%
Guidance	\$ 1,035,346	\$ 989,359	\$ (45,987)	-4.4%
Health	\$ 692,757	\$ 706,111	\$ 13,355	1.9%
Psychological/ Social Work	\$ 721,082	\$ 893,985	\$ 172,903	24.0%
Co-curricular	\$ 233,323	\$ 247,339	\$ 14,016	6.0%
Athletics	\$ 1,206,637	\$ 1,296,411	\$ 89,774	7.4%
TOTAL INSTRUCTION	\$39,652,178	\$40,414,767	\$ 762,589	1.9%

Expenditure Assumptions (as of March 12, 2025)



Transportation	2024-2025 Adopted Budget	2025-2026 Proposed Budget	\$ Change	% Change
District	\$ 231,142	\$ 288,873	\$ 57,731	25.0%
Contract	\$ 4,201,906	\$ 4,237,255	\$ 35,349	0.8%
BOCES	\$ 29,000	\$ 30,000	\$ 1,000	3.4%
TOTAL TRANSPORTATION	\$ 4,462,048	\$ 4,556,128	\$ 94,080	2.1%

2025-2026 Budget Summary



	2025-2026 BUDGET		2024-2025 BUDGET		\$ CHANGE	% CHANGE
General Support	\$	8,226,463	\$	8,131,141	\$ 95,322	1.17%
Instruction	\$	40,416,767	\$	39,652,178	\$ 764,589	1.93%
Transportation	\$	4,556,128	\$	4,462,048	\$ 94,080	2.11%
Benefits	\$	18,103,576	\$	17,263,448	\$ 840,128	4.87%
Undistributed	\$	8,224,278	\$	10,260,845	\$ (2,036,567)	-19.85%
TOTAL BUDGET	\$	79,527,212	\$	79,769,660	\$ (242,448)	-0.30%

- ❖ Tax Levy Increase: **1.69%** (Tax Cap Compliant)
- ❖ Estimated Tax Rate Decrease: **-0.91%**
- ❖ Planned use of fund balance to balance budget = **\$200,000**

Enrollment Projections

(based on Long-Range Study)



Grade	2024-2025	Projected 2025-2026
K	134	138
1	138	137
2	145	136
3	167	147
4	154	169
5	158	155
6	168	157
7	160	167
8	149	162
9	154	146
10	129	157
11	146	128
12	134	147
Ungraded	5	5
TOTALS	1,941	1,951



Projected Sections

Grade	Projected Enrollment	Projected Sections	Average Class Size	Projected ICT Sections
K	138	7	20	2
1	137	7	20	1
2	136	7	20	2
3	147	7	21	2
4	169	7	25	3
5	155	7	23	2



Projected Sections

Grade	Projected Enrollment	Average Class Size
6	157	27
7	167	28
8	162	27
9	146	24-30
10	157	24-30
11	128	24-30
12	147	24-30

- ❖ Science Labs have a maximum of 24
- ❖ Electives run at a minimum of 15
- ❖ AP courses run at 12 or more



Athletics Highlights

- ❖ The District currently offers **56** athletic programs: 19 Fall Teams, 16 Winter Teams, and 21 Spring Teams
- ❖ New programs introduced in 2024-2025: Girls Varsity Flag Football and Girls Varsity Gymnastics
 - ❖ Consideration will be given to adding a JV Flag Football team in the future based on growth/participation
- ❖ Anticipated purchase of new competition uniforms for various programs:
 - ❖ Girls: Soccer, Tennis, Cross Country, Track, and Lacrosse
 - ❖ Boys: Basketball, Soccer, Cross Country, and Track
- ❖ Replacement of 20+ year old WMS scoreboard with a modern Daktronics scoreboard compatible with other systems installed during the field renovations.

Important Notes



- ❖ The 2025-2026 proposed budget is Tax Cap compliant.
- ❖ A tax cap complaint 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

- ❖ 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!