



Mount Pleasant Central School District

Non-Instructional Budget Presentation to
the Board of Education

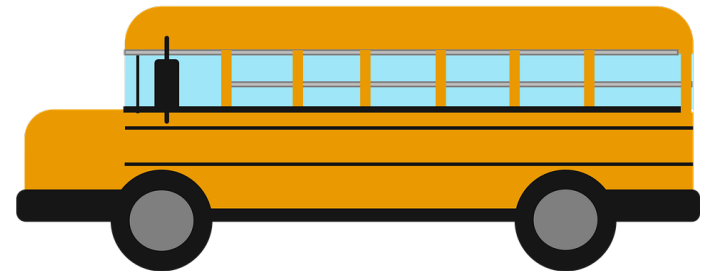


March 11, 2026

Presented by:

Dr. Peter Giarrizzo, Superintendent of Schools

Margaret Modugno, Assistant Superintendent of Business Administration



Building the Budget



- ❖ Preserving the short-term and long-term financial health of the District
- ❖ A review of program and staffing
- ❖ Complete the implementation of 2022-2027 Strategic Plan and Portrait of a Mount Pleasant Learner and begin the process of identifying district-wide priorities for the future
- ❖ 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 2026-27



- ❖ CPI increase = 2.63%
- ❖ Health insurance premiums increased an average of 8.7%, adding approximately \$500,000 to the budget
- ❖ Rates for Employee Retirement System (ERS) increased by roughly 10%, adding \$150,000 to the budget
- ❖ Program expansion
 - ❖ FLES (full implementation at HES) - \$135,000
 - ❖ Additional Math Enrichment (CES) - \$9,000
- ❖ Technology
 - ❖ Significant investment to strengthen cybersecurity - \$83,000
 - ❖ Conversion from Chromebooks to MacBooks (WHS) - \$86,000

Budget Drivers for 2026-27 (continued)



❖ Facilities:

- ❖ PILOT Summer Assistance program - consists of four positions (two each at Hawthorne and the Westlake campus) to assist with the summer facilities workload - \$25,000
- ❖ Two additional cleaners (HES and Westlake campus) based on increased footprint of campuses and analysis of square footage - \$190,000
 - ❖ The District currently employs 385 full-time and part-time employees spanning approximately 370,000 square feet of facilities and 88 acres (see chart that follows)

Budget Drivers for 2026-27 (concluded)



	Current Square Footage	Additions through 2023 Bond	Anticipated Square Footage	Total Acreage
Hawthorne	69,929	5,300	75,229	16.65
Columbus	63,819	3,660	67,479	25.35
Westlake Middle School	101,000	-	101,000	45.72 **
Westlake High School	116,000	1,450	117,450	
District Office	5,200	-	5,200	
TOTALS	355,948	10,410	366,358	87.72

** Data for the Westlake campus including the Middle School, High School & District Office.

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 2026-2027 is **tax-cap compliant**
 - ❖ **15th consecutive year** presenting tax-cap compliant budgets
 - ❖ Proposed levy does not raise property taxes to the maximum allowable under the tax cap formula (**\$691,258** below the maximum allowable limit)

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
 - ❖ This transfer has been increased to \$1,800,000 in the proposed budget
 - ❖ Priority is completing a space for the Career Research Academy (CRA)

- ❖ WMS Makerspace Project (including Theater Storage):
 - ❖ Complete
 - ❖ Waiting on approvals to make final payments to contractors

- ❖ PPS Relocation Project:
 - ❖ Substantially complete as of March 2026
 - ❖ Waiting for signoffs from Architect and Construction Manager to make final payments to contractors

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 currently in process at Hawthorne and Westlake High School**

Facilities Maintenance & Capital Improvements (continued)



❖ Energy Performance Contract

- ❖ Proposed project is approximately \$7.1 million, with incentives and credits totaling \$1.83 million
- ❖ Main objective is to provide air cooling for Westlake Middle School
- ❖ Energy savings will be generated through the installation of solar panels
- ❖ Project scope is currently being finalized
- ❖ Project is expected to be submitted to NYSED in May 2026

Facilities Maintenance & Capital Improvements (concluded)



- ❖ 2026-2027 Proposed Funding - \$1,800,000:
 - ❖ Priority is a new space for the Career Research Academy (CRA) program
 - ❖ Additional projects that may arise to address health and/or safety concerns

Safety and Security



- ❖ The District entered into an agreement with the Town of Mt. Pleasant during the 2022-23 school year to hire a district-wide School Resource Officer.
 - ❖ Funding will continue in the 2026-27 budget
 - ❖ Cost is shared between the District and Town, 60%/40%, respectively (District share is approximately \$175,000)
- ❖ Through the Instructional Bond project, the District will complete the implementation of the recommendations included in the Altaris Consulting Group's Safety & Security Audit to enhance security measures District-wide.
 - ❖ A full-time Altaris Security Coordinator will continue to be funded in the 2026-27 budget (approximately \$148,000)

Safety and Security (continued)



- ❖ The District will continue to staff security guards at each school, including the night shift at the Westlake Campus
- ❖ An additional guard was added to Westlake High School during the current school year in lieu of three budgeted bathroom monitor positions that could not be filled. This funding will continue in the 2026-2027 school year
- ❖ The proposed budget includes one additional security guard to staff a security booth at the Westlake campus entrance

Safety and Security (continued)



- ❖ 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 - 100% complete
 - ❖ Long-term - will be completed as part of the Instructional Bond project

- ❖ Bi-monthly Safety & Security meetings continue to monitor progress

Safety and Security (continued)



- ❖ Recent Implementations:
 - ❖ License Plate Reader (LPR) camera purchased for the Westlake campus and awaiting installation
 - ❖ Purchased and replaced 23 end-of-life cameras and upgraded camera servers
 - ❖ Installed additional cameras District-wide
 - ❖ Security-related IT infrastructure
 - ❖ Safety trainings continue with the Building Emergency Response Teams (BERT) at each building

Safety and Security (concluded)



- ❖ Recent Implementations:
 - ❖ Practice of hiring additional security guards for voting days will continue
 - ❖ Created electronic access control procedures for “regular” outside organizations (i.e.; Kitchen staff, Project Inspire, Westchester Sports)
 - ❖ District-wide and building-level threat assessment teams were formalized
 - ❖ Purchase of 30 additional radios to increase communication within/between buildings

Tax Cap Calculation - Estimate as of March 11, 2026



	2025-26	2026-27	
Prior Year Tax Levy	\$ 62,372,908	\$ 63,430,059	
1 + Tax Base Growth Factor (provided by Commissioner of Tax & Finance by February 15th.)	x 1.0031	1.0256	Department of Taxation & Finance 11/18/25
Total Tax Levy plus Growth Factor	\$62,566,264	\$65,053,869	
Prior Year PILOTS Levy for Judgments over 5% of total tax levy	+ 4,110	4,117	
Capital Debt Service (net of Bldg. Aid) (prior Yr)	- (5,528,662)	- (5,251,630)	
TAX LEVY LIMIT	= \$57,041,712	= \$59,806,356	
Allowable Levy Growth Factor (1 + inflation factor, up to 2%)	x 2.00%	2.00%	Office of State Comptroller 1/14/26 Actual CPI = 2.63%
Next Years PILOTS	- (4,117)	(4,154)	Est.
TAX LEVY LIMIT (to be submitted to State Comptroller, Commissioner of Tax & Finance and the Commissioner of Education by March 1st)	= \$58,178,429	= \$60,998,329	
Debt Service (net of Bldg. Aid) - Capital Projects	+ 3,651,630	3,481,008	
Debt Service (net of Bldg. Aid) - EPC	+ -	342,197	
Capital Tax Levy	+ 1,600,000	1,600,000	
Erroneous levy plus interest from prior year	- \$0	\$0	
ALLOWED TAX LEVY WITH 50% plus 1 voter approval	= \$63,430,059	\$66,421,534	4.72%
ACTUAL LEVY	\$63,430,059	\$65,730,276	3.63%
	1.69%	\$691,258	Below limit

Tax Cap Calculation - Estimate as of March 11, 2026



<u>Summary of Tax Levy and Adjustments</u>		<u>2026-2027</u>
Budget per nVision		\$ 82,731,333
Estimated Local Revenue		\$ (16,701,057)
	Projected Levy	\$ 66,030,276
Actual Levy Amount		\$ 65,730,276
Below (Excess) of Limit		\$ (300,000)
TRS Reserve		\$ -
ERS Reserve		\$ 150,000
Appropriated FB		\$ 150,000
	Sub Total	\$ 300,000
Amount below (over) Tax Levy Cap		\$ -



Budget Summary - Key Factors

Estimate as of March 11, 2026

	<u>2026-2027 Proposed</u>	<u>2025-2026 Adopted</u>	<u>Dollar Variance</u>	<u>% Variance</u>
Total Budget	\$ 82,731,333	\$ 79,527,212	\$ 3,204,121	4.03%
Total Tax Levy	\$ 65,730,276	\$ 63,430,059	\$ 2,300,217	3.63%
Tax Rate	\$ 1,503.71 *	\$ 1,471.65	\$ 32.06	2.18% **
Use of Fund Balance:				
Employees Retirement System (ERS)	\$ 150,000	\$ 100,000	\$ 50,000	50.00%
Unassigned Fund Balance	\$ 150,000	\$ 100,000	\$ 50,000	50.00%
	<u>\$ 300,000</u>	<u>\$ 200,000</u>	<u>\$ 100,000</u>	50.00%

* - *Estimated Tax rate based on 3/9/26 Assessments*

** - *The estimated increase in taxes based on an average assessment of \$8,500 is \$272.51/year.*

Revenue Assumptions (as of March 11, 2026)



	2025-2026 Adopted Budget	2026-2027 Proposed Budget	Variance (\$)	Variance (%)
Property Taxes	\$63,430,059	\$65,730,276	\$2,300,217	3.63%
State Aid	\$13,742,536	\$14,361,403	\$618,867	4.50%
County Sales Tax	\$1,300,000	\$1,300,000	\$0	0%
Other Revenue	\$754,617	\$789,654	\$35,037	4.64%
Transfers In - Debt Service	\$100,000	\$250,000	\$150,000	150.00%
Use of Fund Balance	\$200,000	\$300,000	\$100,000	50.0%
TOTAL Revenue & Use of Fund Balance	\$79,527,212	\$82,731,333	\$3,204,121	4.03%

State Aid Update (as of March 11, 2026)



	Enacted Budget 2025-26	Executive Budget Proposal 2026-27	Change from 2025-26 Enacted Budget	
	A	B	B - A	
Foundation Aid	\$ 8,033,139	\$ 8,468,294	\$ 435,155	5.42%
Boces Aid	\$ 1,232,071	\$ 1,282,405	\$ 50,334	
High Cost Excess Cost Aid	\$ 86,603	\$ 99,880	\$ 13,277	
Private Excess Cost Aid	\$ 440,073	\$ 412,658	\$ (27,415)	
Software/Library/Textbook	\$ 178,969	\$ 179,537	\$ 568	
Transportation Aid	\$ 1,141,909	\$ 1,359,158	\$ 217,249	
Building Aid	\$ 1,736,043	\$ 1,736,909	\$ 866	
High Tax Aid	\$ 822,562	\$ 822,562	\$ -	
Sub Total Aid	\$ 13,671,369	\$ 14,361,403	\$ 690,034	Increase in Aid



Expenditure Assumptions (as of March 11, 2026)

General Support	2025-2026 Adopted Budget	2026-2027 Proposed Budget	\$ Change	% Change
Board of Education	\$ 70,664	\$ 70,664	\$ -	0.0%
District Clerk/Meeting	\$ 119,369	\$ 122,678	\$ 3,309	2.8%
Central Administration	\$ 428,890	\$ 438,064	\$ 9,174	2.1%

Expenditure Assumptions (as of March 11, 2026)



General Support	2025-2026 Adopted Budget	2026-2027 Proposed Budget	\$ Change	% Change
Business Administration	\$ 522,471	\$ 573,623	\$ 51,152	9.8%
Auditing Services	\$ 67,400	\$ 67,400	\$ -	0.0%
Treasurer	\$ 116,178	\$ 123,409	\$ 7,231	6.2%
Legal	\$ 216,871	\$ 218,869	\$ 1,998	0.9%
Personnel	\$ 169,747	\$ 172,545	\$ 2,799	1.6%
Public Information	\$ 164,620	\$ 169,785	\$ 5,165	3.1%

Expenditure Assumptions (as of March 11, 2026)



General Support	2025-2026 Adopted Budget	2026-2027 Proposed Budget	\$ Change	% Change
Operations of Plant	\$ 3,549,180	\$ 3,251,219	\$(297,961)	-8.4%
Maintenance of Plant	\$ 972,870	\$ 929,502	\$ (43,368)	-4.5%
Safety and Security	\$ 125,500	\$ 1,018,172	\$ 892,672	711.3%
Central Data Processing	\$ 889,232	\$ 962,357	\$ 73,126	8.2%

Expenditure Assumptions (as of March 11, 2026)



General Support	2025-2026 Adopted Budget	2026-2027 Proposed Budget	\$ Change	% Change
Insurance	\$ 335,912	\$ 366,831	\$ 30,919	9.2%
Taxes & Assessments	\$ 125,000	\$ 125,000	\$ -	0.0%
BOCES Admin	\$ 352,560	\$ 368,644	\$ 16,084	4.6%
TOTAL GENERAL SUPPORT	\$ 8,226,463	\$ 8,978,762	\$ 752,299	9.1%

Expenditure Assumptions (as of March 11, 2026)



Benefits	2025-2026 Adopted Budget	2026-2027 Proposed Budget	\$ Change	% Change
NYS ERS	\$ 961,022	\$ 1,111,148	\$ 150,126	15.6%
NYS TRS	\$ 3,149,789	\$ 3,166,831	\$ 17,042	0.5%
Health/Other Benefits	\$13,992,765	\$14,899,778	\$ 907,013	6.5%
TOTAL BENEFITS	\$18,103,576	\$19,177,757	\$1,074,181	5.9%



Expenditure Assumptions (as of March 11, 2026)

Undistributed	2025-2026 Adopted Budget	2026-2027 Proposed Budget	\$ Change	% Change
Debt Service	\$ 6,499,278	\$ 6,947,521	\$ 448,243	6.9%
Transfers	\$ 1,725,000	\$ 1,930,000	\$ 205,000	11.9%
TOTAL UNDISTRIBUTED	\$ 8,224,278	\$ 8,877,521	\$ 653,243	7.9%

Important Notes



- ❖ The 2026-2027 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 **\$2,300,217.**

Important Dates



- ❖ Instructional Budget Presentation - **March 18, 2026**
- ❖ BOE Work Session - Citizens' Budget Advisory Committee - Report to the BOE - **April 15, 2026**
- ❖ BOE Meeting - **April 21, 2026** (Tuesday)
 - ❖ Anticipated adoption of the 2026-2027 Proposed Budget
- ❖ BOE Work Session - Public Budget Hearing - **May 6, 2026**
- ❖ Last Day to Register to Vote - **May 14, 2026**
 - ❖ Voter Registration Evening - **May 12, 2026** (WHS Lobby 4-8 pm)
- ❖ **Budget Vote - May 19, 2026**



Questions?



Thank You!