Superintendent's 2026-2027 Budget Hearing

May 7, 2026

Dr. Christopher J. Pellettieri
Superintendent of Schools

Gerard Antoine
Assistant Superintendent for Business and Operations

Presentation Overview

Budget Development Timeline

Budget Overview

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26-27 Staffing

Preliminary Class Size

Enrollment Trends

Clubs & Activities

What's New in 26-27

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Historical Data

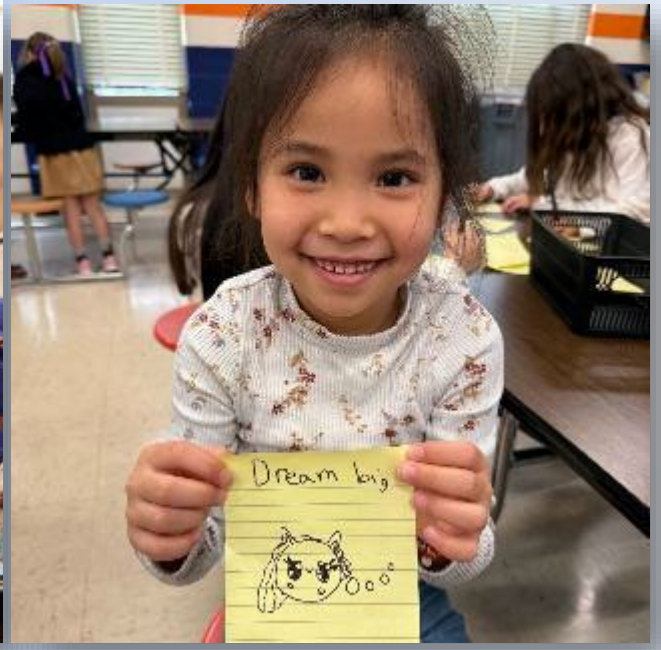
27-28 Budget Outlook

Voter Information

Upcoming Meetings







Budget Development Timeline

✓ October 23, 2025
- Board approves the 2026-2027 Budget Calendar for the Annual Election & Budget Vote

✓ November 19, 2025
- Discuss Course Enhancements

✓ December 18, 2025
- Factors influencing the 2026- 2027 budget

✓ February 12, 2026
- Discussion of Tax Cap Calculations; Fund Balance as of January 31, 2026

✓ March 19, 2026
- Superintendent's Preliminary 2026-2027 Budget Presentation

✓ March 26, 2026
- Informal 2026-2027 Budget Hearing

✓ April 16, 2026
- Adoption of 2026-2027 Budget

❑ May 7, 2026
- Formal 2026-2027 Budget Hearing

❑ **May 19, 2026**
- **Annual 2026-2027 Budget Vote**

Budget Overview

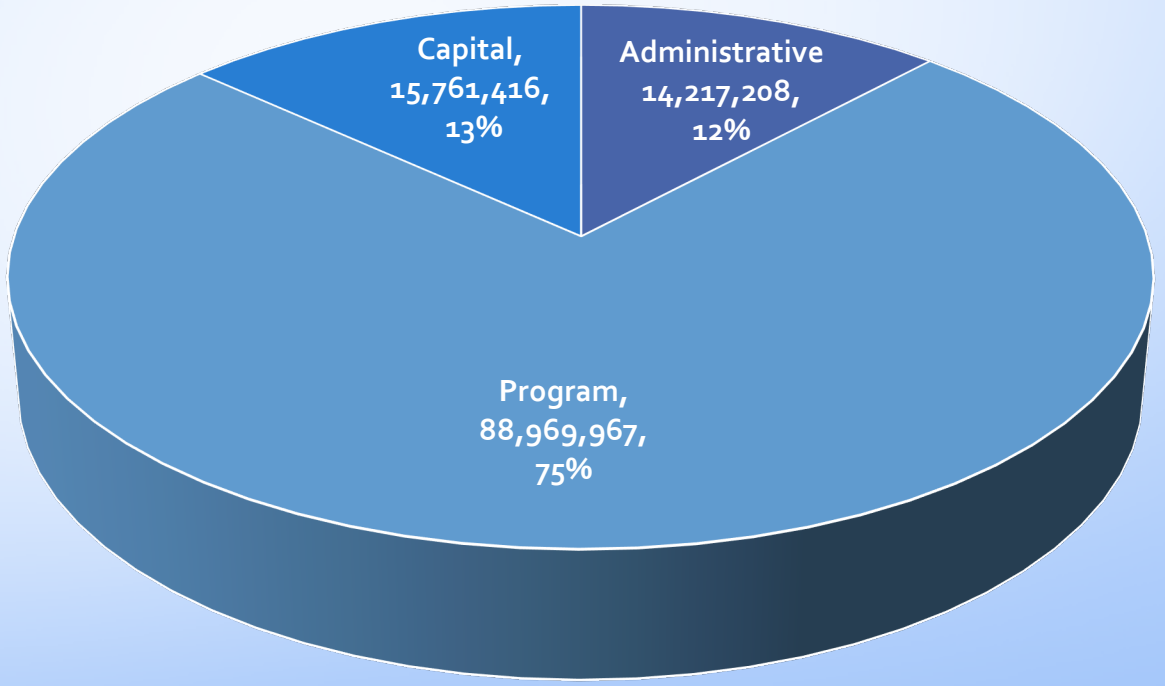
2026-2027 Budget: $118,948,591

Budget-to-Budget Increase: $3,905,360

Percentage Increase is at Our Allowable Levy Limit of 3.44%

THREE PART BUDGET

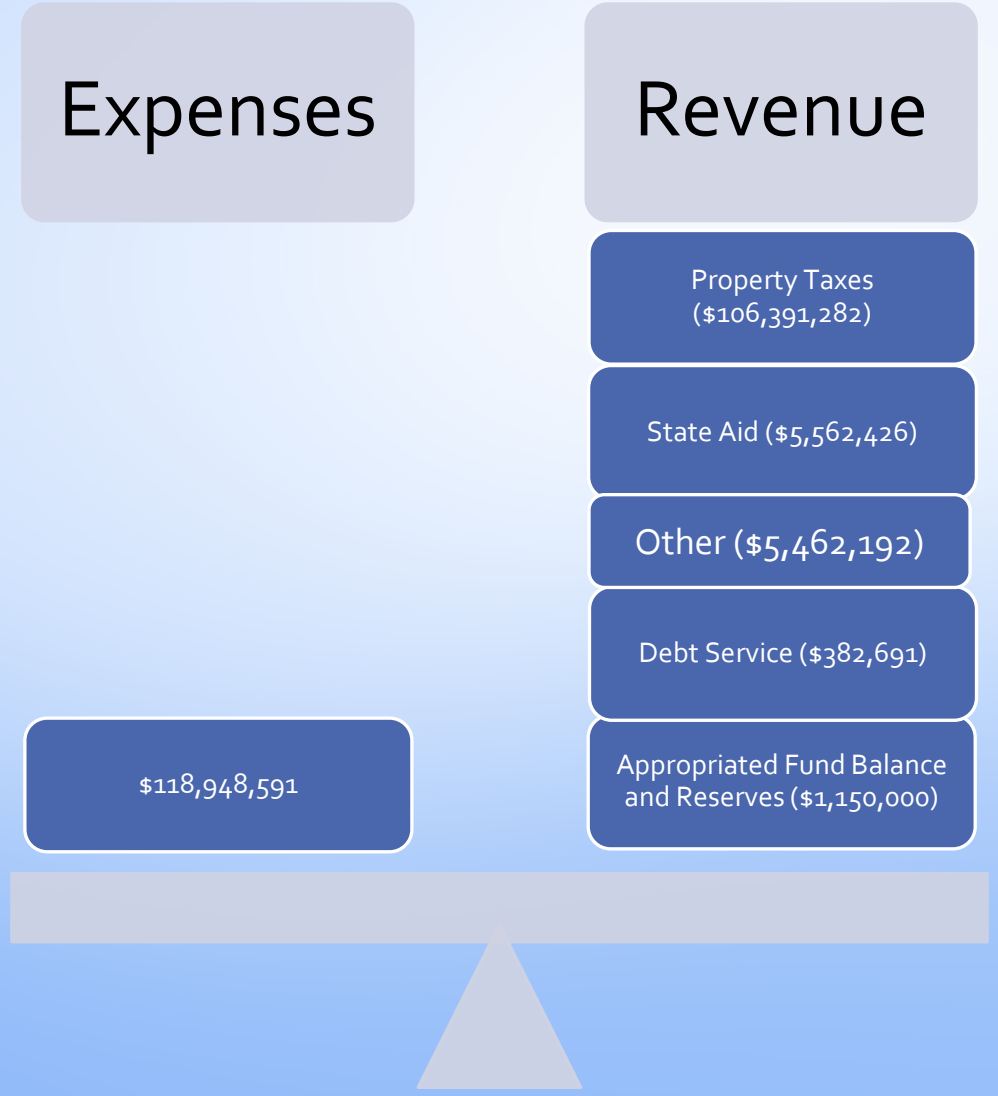
Administrative	• Expensed Related to the Board of Education, Central Administration, Supervision of C&I, Finance, Personnel & Legal
Program	• Expenses Related to Teaching and Learning
Capital	• Facilities, Maintenance, Debt Service & Transfers to Capital



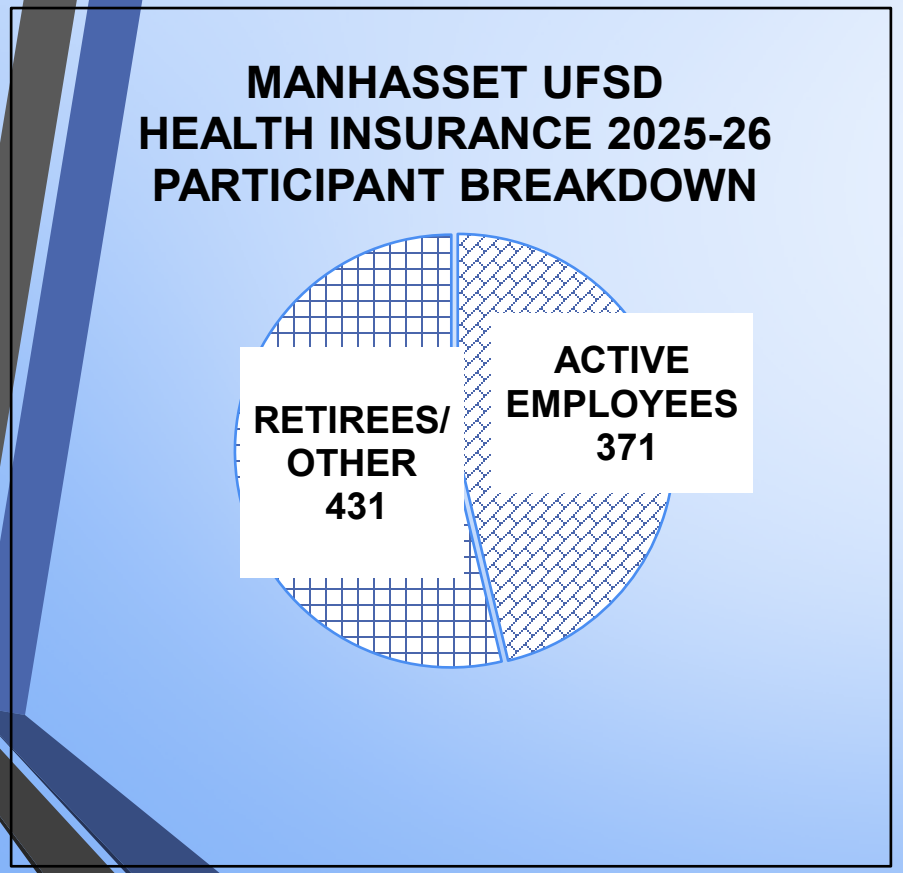
Revenue

Source	Budget ($)	Increase/ (Decrease)	% Change
Property Taxes	106,391,282	3,538,147	3.44%
Payments in Lieu of Taxes (PILOTS)	1,675,941	32,862	2.00%
State Aid	5,562,426	152,254	2.81%
Day School & Split Boundary Tuitions	595,000	(29,268)	(4.69%)
Health Services	760,000	15,000	2.01%
Interest & Earnings	700,000	(25,000)	(3.45%)
Rental of School Facilities / Gifts and Donations	345,000	200,000	137.93%
Interfund Transfers and Manhasset Public Library Transfer for Debt Service	1,403,441	(7,000)	(.68%)
Refund of Prior Years Expense (BOCES, etc.)	100,000	40,000	66.67%
Grant Revenue, E Rate Revenue, Misc. Revenue	265,501	96,719	57.30%
Assigned Fund Balance & Reserves	1,150,000	280,000	32.18%

Achieving a Balanced Budget within the Property Tax Cap



BENEFITS



	Proposed 2026-27 Budget	$ Change
Active Healthcare Expense	10,329,796	765,170
Healthcare Declination Expense	350,000	38,109
Retiree Healthcare Expense	5,705,304	422,615
Medicare Reimbursement	1,650,000	50,000
Total Healthcare Expenses	**18,035,100**	**1,275,894**
Teacher Retirement System Contributions	5,085,927	398,437
Employee Retirement System Contributions	1,553,203	87,917
Total Retirement System Contributions	**6,639,130**	**486,354**
MEA Benefits Trust/MASA/Cabinet 403b Contributions	394,000	3,294
Social Security/Workers Compensation	4,959,342	114,259
Other Employee Benefit Expenses	219,500	46,970
Total Contributions	**5,572,842**	**164,523**
Total Benefits	**$30,247,072**	**$1,926,771**

2026-2027 Priority Areas

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
- Support Growth for Each Educator
- Connect Through Strong Relationships
- Upgrade our Security and Facilities





Supporting our Priority Areas:
Inspire Growth in Every Student

The Budget Supports:

- The continuation of the **Engineering, Broadcast Journalism,** and **Computer Science** pathways
- The continuation in the Project Lead the Way **Biomedical Sciences Pathway**
- Principles of Biomedical Science (offered in 2025-2026)
- Human Body Systems (New in 2026-2027)
- **Business Pathway** and Virtual Enterprise program expansion.
- **New courses** in Personal Finance, AP Comparative Government and Chinese 2 (grade 9).
- **Seals of Biliteracy** (offered in 2025-2026) and **Seal of Civic Readiness** (New in 2026-2027)

Supporting Our Instructional Priorities: Support Growth for Every Educator



- Intensive Professional and Curriculum Development on the impact of Artificial Intelligence in Schools, K-12
- Professional development to support elementary report card revision rollout
- Ongoing elementary literacy and math instructional coaching



Supporting our Priority Areas:
Student and Educator Instructional Technology

The budget supports:

The continuation of our Equipment Rotation Schedule to include:

- Smart Document Cameras
- Desktop Replacement
- SmartBoards
- Chromebook/Lenovo Replacements
- Servers & Switches
- Data Storage Backups

- Continuation of software to support instructional programs, cybersecurity, operational software

Supporting our Priority Areas:

Upgrade Our Facilities & Security

- District Wide HVAC Replacement & Repair (Munsey Park & Shelter Rock)
- Indoor Air Quality Maintenance
- District Wide Irrigation – Expanding Systems
- Camera Upgrades
- Vehicle Purchase for Maintenance/Grounds
- Additional Guard at Secondary Building
- Additional coverage for evening and weekend events



26-27 Staffing Levels

Group	FTE	FTE Change	Budget	Increase (Contractual)
Teaching Positions (MEA)*	302.2	(2)	$39,248,773	$415,464
Support Staff Positions (MESPA)**	167.25	3.0	9,339,495	858,990
Administrator Positions (MASA)	20.0	-	3,804,314	384,674
Unaligned (Central Office and non-affiliated support and managerial staff) Positions***	22	(.7)	1,857,688	92,258
Central Office Administrator Positions ****	6.0	(1)	1,400,969	(169,383)
TOTAL	**517.45**	**(.7)**	**$55,651,239**	**$1,582,003**

*Change in teaching positions due to enrollment.
**Change includes an additional security guard and special education teaching assistants (2).
***Retirement of Internal Auditor.
****Realignment of positions

Preliminary Elementary Class Size



Elementary Class Size: District Guidelines

GRADE LEVEL	GUIDELINES
K	21
1-2	22
3	23
4	24
5-6	26



26-27 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		86		5	17.2*	17	17	17	17	18	
1	22	79	88	9	5	17.6*	17	17	18	18	18	
2	22	97	98	1	5	19.6	19	19	20	20	20	
3	23	95	99	4	5	19.8	19	20	20	20	20	
4	24	100	104	4	5	20.8	20	21	21	21	21	
5	26**	122	126	4	6	21.0	21	21	21	21	21	21
6	26**	110	113	3	5	22.6	22	22	23	23	23	

*CAC Finance Committee recommends 2 below guidelines whenever possible

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

26-27 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		67		4	16.8	16	17	17	17		
1	22	52	59	7	3	19.7	19	20	20			
2	22	70	72	2	4	18.0	18	18	18	18		
3	23	77	80	3	4	20.0	20	20	20	20		
4	24	84	87	3	4	21.8	21	22	22	22		
5	26**	98	99	1	5	19.8	19	20	20	20	20	
6	26**	88	89	1	4	22.3	22	22	22	23		

*CAC Finance Committee recommends 2 below guidelines whenever possible

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

Clubs, Activities, and Honor Societies

HIGH SCHOOL

THE ARTS
Life Drawing
Jazz Bank
Marching Band
Photography Club
Poetry Coffee House
Vocal Jazz
Musical/Play

GENERAL
American Sign Language Club
Chess Club
1680 Club
Book Club
Coding Club
Cultural Club
Economics/Finance Club
Engineering Club
Feminism Club
Film Club
Gay/Straight Alliance
Green Club
Hellenic Club
Marketing Club
Media Club
Peer Responders
#Teens Respect Teens Club
Science Fiction Club

PUBLICATIONS
Phoenix
Yearbook 9-12

SERVICE CLUBS
Best Buddies Club
CASA Set Connect Club
International Club
Junior Booster Club
Junior Tower Club
Red Cross
SALT Club
STAR Club
Key CLUB
Unified Sports Club

STUDENT GOVERNMENTS
Class of 2026 Gov't
Class of 2027 Gov't
Class of 2028 Gov't
Class of 2029 Gov't
Student Senate

COMPETITION
Mock Trials
Model U.N.
Robotics
Speech and Debate

HONOR SOCIETIES
Art Honor Society
English Honor Society
Science Honor Society
Social Studies Honor Society
French Honor Society
Italian Honor Society
Math Honor Society
Spanish Honor Society
National Honor Society
Science Honor Society
Social Studies Honor Society
Tri-M Honor Society

MATH
Mathletes 7-9
Mathletes 10-12

SCIENCE
Science Olympiad

What's New In 2026-2027



Recommended 26-27 Course Enhancements

Course	2026-2027 Sections	Notes
Introduction to Computer Programming (Grades 9 – 12)	1 Section	
Web Design (Grades 9 – 12)		Not running due to low enrollment
Personal Financial Literacy (Grades 9-12)	3 Sections	
PLTW Principles of Biomedical Science Human Body Systems (HBS) (Grades 10-12)	1 Section	
Constitutional Law (Grades 11 &12)		Not running due to low enrollment
Italian 1 (Reintroducing Grade 8-12)	1 Section	
Spanish X (Support Class for Checkpoint A &B)	1 Section	
Chinese 2 (Grade 9)	2 Sections	

Continued Math Enhancement

- Redistribution of Math Specialists to Provide a Math Coach at Both Shelter Rock and Munsey Park
- No Additional FTE Required
- Focus on Enhancing Classroom Practice and Enrichment





Supporting our Priority Areas:
Capital Projects & Capital Reserve Proposition

(NO ADDITIONAL COST TO THE TAXPAYER)

Proposition to Expend $1,700,000 From the Capital Reserve For:

- Gymnasium Renovations (Replace Padding & Sound System)
- Bathroom Renovations (Boys/Girls & Staff)
- Classroom Renovations (Painting, Replace Ceilings & Floors)
- Unit Ventilator Replacements
- Common Area Conversion (Enclose Space for 2 Meeting Rooms)
- Security Upgrades (License Plate Readers at Munsey Park & Shelter Rock)

2024-25 Per Pupil Costs Nassau County Districts Based on Actual Gross Expenditures

	DISTRICT	COST PER PUPIL
1	Locust Valley	$57,245
2	Lawrence	$53,204
3	Hewlett-Woodmere	$51,923
4	Hempstead	$49,332
5	Oyster Bay-East Norwich	$47,532
6	West Hempstead	$47,072
7	North Shore	$46,904
8	Carle Place	$46,330
9	Roosevelt	$45,163
10	Long Beach	$45,121
11	Jericho	$43,406
12	East Williston	$43,397
13	Rockville Centre	$41,343
14	Great Neck	$40,658
15	Herricks	$40,403
16	Malverne	$39,433
17	East Rockaway	$39,424
18	Seaford	$39,134
19	Syosset	$38,940
20	Westbury	$38,881
21	Lynbrook	$38,696
22	Farmingdale	$38,508
23	Glen Cove	$38,342
24	Uniondale	$37,918
25	Bethpage	$37,652
26	Levittown	$37,553
27	Baldwin	$37,523
28	Mineola	$37,275
29	Freeport	$36,874
30	Roslyn	$36,341
31	Manhasset	$36,089
32	Massapequa	$35,669
33	Port Washington	$35,366
34	Plainedge	$33,906

	DISTRICT	COST PER PUPIL
35	Island Trees	$33,849
36	Oceanside	$33,730
37	Plainview-Old Bethpage	$32,681
38	East Meadow	$32,513
39	Wantagh	$31,991
40	Hicksville	$31,981
41	Garden City	$31,353

* Per Pupil Data was taken from The Fifty-Eighth Annual Study of School Costs Based on 2024-25 School Costs, a study based upon information extracted from each district's Form ST-3 Annual Financial Report. This study was prepared by Negotiations Information Services, a Department of Curriculum, Instruction & Technology of Nassau BOCES.

**Excludes Island Park, a K-8 school, with costs of $44,778; K-6 schools Merrick ($40,446),Valley Stream #24 ($37,569), Valley Stream ($37,311), Bellmore Merrick ($35,681), Bellmore CSD ($33,691), North Merrick ($33,605), North Bellmore ($30,853), Valley Stream # 13 ($30,527), NHP-Garden City Park ($30,515.), Sewanhaka ($29,667), Elmont ($29,440), Valley Stream #30 ($28,625), Frankin Square ($26,879), and Floral Park Bellrose ($25,182).

Nassau County Districts
July 1, 2025 Fund Balance as Percentage of 24-25 Actual Revenue and Actual Expenditures

Rank (By % GFE)	District	24-25 General Fund Actual Revenue	24-25 General Fund Actual Expenditures	Fund Balance 7/1/2025	FB As % of Actual Revenue	FB As % of Actual Expenditures
1	Hewlett-Woodmere	141,726,083	142,528,441	78,188,268	55.2%	54.9%
2	Freeport	242,829,822	234,888,697	112,839,376	46.5%	48.0%
3	Jericho	137,404,512	140,200,224	54,662,113	39.8%	39.0%
4	Glen Cove City	114,122,242	117,626,974	44,975,426	39.4%	38.2%
5	Baldwin	167,467,258	167,802,614	60,626,653	36.2%	36.1%
6	Seaford	82,565,443	85,350,938	29,668,116	35.9%	34.8%
7	Carle Place	59,971,829	60,645,428	21,026,204	35.1%	34.7%
8	Lynbrook	103,334,840	105,523,087	33,864,264	32.8%	32.1%
9	East Rockaway	47,017,211	44,430,361	15,161,046	32.2%	34.1%
10	Oceanside	180,697,200	180,388,327	57,882,344	32.0%	32.1%
11	Roslyn	130,145,564	121,559,961	39,788,373	30.6%	32.7%
12	Garden City	131,568,779	126,854,989	39,568,550	30.1%	31.2%
13	Great Neck	275,127,407	281,720,242	82,702,750	30.1%	29.4%
14	Westbury	187,451,656	190,478,649	55,480,351	29.6%	29.1%
15	Plainedge	102,584,135	101,140,807	29,886,247	29.1%	29.5%
16	Roosevelt	148,183,453	143,257,220	41,869,525	28.3%	29.2%
17	Locust Valley	96,807,384	102,411,351	25,602,040	26.4%	25.0%
18	Bethpage	105,850,524	115,291,117	27,746,271	26.2%	24.1%
19	Levittown	257,317,600	267,192,549	66,418,243	25.8%	24.9%
20	Oyster Bay	65,216,708	63,931,113	16,126,019	24.7%	25.2%
21	All Nassau Districts	7,448,447,882	7,393,838,444	1,838,628,556	24.7%	24.9%
22	Lawrence	108,295,417	113,325,090	25,868,920	23.9%	22.8%
23	Plainview-Old Bethpage	192,116,286	177,263,620	43,907,579	22.9%	24.8%
24	Massapequa	235,151,189	231,099,792	51,796,572	22.0%	22.4%
25	West Hempstead	73,672,182	75,080,497	15,790,836	21.4%	21.0%
26	North Shore	122,184,192	119,604,164	25,569,249	20.9%	21.4%
27	Island Trees	77,494,691	76,159,349	15,905,962	20.5%	20.9%
28	Hempstead	334,174,600	306,252,125	67,505,220	20.2%	22.0%
29	Syosset	277,147,316	281,925,149	55,665,944	20.1%	19.7%
30	Uniondale	268,768,226	258,600,570	52,713,591	19.6%	20.4%
31	Long Beach City	155,125,105	156,074,981	29,497,158	19.0%	18.9%
32	Malverne	70,838,502	71,412,982	12,403,149	17.5%	17.4%
33	Wantagh	92,476,772	91,303,043	15,501,747	16.8%	17.0%
34	Herricks	177,971,708	174,792,397	26,788,684	15.1%	15.3%
35	Farmingdale	195,957,653	200,989,011	28,686,669	14.6%	14.3%
36	Mineola	110,359,840	106,719,603	15,876,772	14.4%	14.9%
37	Hicksville	168,800,033	169,305,478	22,932,275	13.6%	13.5%
38	Port Washington	193,484,426	190,270,379	25,678,743	13.3%	13.5%
39	East Williston	70,980,531	68,958,013	8,212,105	11.6%	11.9%
40	Rockville Centre	134,858,099	135,109,119	15,552,119	11.5%	11.5%
41	Manhasset	111,628,721	110,216,925	12,116,028	10.9%	11.0%
42	East Meadow	254,337,601	253,272,530	24,080,430	9.5%	9.5%

Source: Nassau BOCES 59th Annual Study of School Costs Extracted from Form ST-3

TABLE XXV

2027-2028 Budget Outlook

- Transportation Contract Finalized
- Potential Pension Cost Increases:
  - Teachers Retirement System increases past 3 years (9.6%, 10.1%, 9.8%)
  - Employees Retirement System increase past 3 years (17.6%, 16.5%, 15.2%)
- Potential Health Insurance Increase for the 2027 Calendar Year Projected 9%
- Potential Changes to State and Federal Funding / Grants
- MESPA Contract Negotiations



Voter Information



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

Voter Information Page

Absentee and Early Voting Deadlines

April 20, 2026 - Applications may be submitted
May 13, 2026 - Last day for applications to be mailed to voter
May 18, 2026 - Last day to personally request applications
May 19, 2026 - Ballots must be received by 5:00 pm

Vote:

Date: May 19, 2026
Time: 7:00 AM – 9:00 PM
Place: Manhasset High School - Gymnasium

Upcoming Budget Meetings

Date	Topic
May 19	Annual Budget Vote



THANK YOU

