



Mount Pleasant Central School District Instructional Budget Presentation to the Board of Education

March 15, 2023

Presented by:

Dr. Peter Giarrizzo, Superintendent of Schools

Margaret Modugno, Director of Business Administration

**Dr. Adam Bronstein, Director of Curriculum, Instruction and
Administrative Services**



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

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 2023-2024 is tax-cap compliant
 - ❖ 12th consecutive year presenting tax-cap compliant budgets

Curriculum and Instruction



- ❖ Development of Mount Pleasant's *Portrait of a Learner* (K-12) to identify appropriate indicators for each attribute by age level
- ❖ Further articulation and alignment across our schools (K-12) to develop our core curriculum/competencies, instructional strategies and classroom design for learning (Pillar I)
- ❖ Exploration of care and wellness resources (K-12) that support our students' self-awareness, self-management, social awareness, relationship skills and responsible decision-making (Pillar II)
- ❖ Identification of models, best practices, structures and practices for professional development (K-12) to advance teaching and learning for all through our Professional Learning Committee (Pillar III)

Curriculum and Instruction (continued)



- ❖ Continued implementation of *Writing Fundamentals* platform (K-5), based upon the recommendations of the District's Writing Committee and Tri-State Visit feedback, with ongoing professional development
- ❖ Continued implementation of *Patterns of Power* conventions of writing program (K-8), which embeds grammar usage and academic vocabulary
- ❖ Continued implementation of Next Generation Science Learning Standards (K-5), with a new professional development partnership
- ❖ Phased implementation of *Eureka Math*² (K-5), which enhances our current curriculum and is aligned with the Next Generation Math Standards

Curriculum and Instruction (concluded)



- ❖ Continued implementation of the *Descubre* series in Spanish (6-12), which aligns with the World Readiness Standards for Learning Languages, with a new professional development partnership
- ❖ Initial implementation of *Project STEM* (6-12) coding in our Career and Technical Education (CTE) and computer science classes
- ❖ Expanded implementation of our *American Sign Language* program, offering both Level 1 and 2 courses, which satisfies NYS graduation requirements for Languages Other Than English (LOTE)
- ❖ New Westlake High School offerings in both organic chemistry and flexible pathways for alternative graduation options, which will provide hands-on and performance-based learning experiences

Facilities Maintenance & Capital Improvements



- ❖ The District remains committed to transferring \$1.6 million per year to the Capital Fund for “smaller scale” projects that can be completed without issuing debt
- ❖ Maintenance Building is nearing completion
- ❖ Approved - Athletic Field Renovations
 - ❖ Funded with bonds approved by the voters in March 2022
 - ❖ Construction is in progress; project remains on schedule at this point
- ❖ Approved - Main Entrance Sign
 - ❖ Bids were awarded in January 2023
 - ❖ Construction is expected to begin shortly (currently finalizing necessary paperwork with contractor)

Facilities Maintenance & Capital Improvements (continued)



- ❖ Awaiting approval from SED (expected soon):
 - ❖ Creation of a Makerspace area for WMS
 - ❖ Funded through 2017/18 and 2018/19 General Fund budgets
 - ❖ Project will be combined with relocation of Office of Pupil and Personnel Services (Phase I funded through 2021/22 General Fund budget)
 - ❖ Construction is expected to begin in Summer 2023
- ❖ 2023-24 Planning - possible Phase II WHS Theater upgrades
 - ❖ Development of a five-year Capital Improvement Plan

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.
 - ❖ The cost is shared between the District and Town, 60%/40%, respectively
 - ❖ This was an unbudgeted expense in 2022-23 which was added to the 2023-24 budget (District share is approximately \$150,000)
- ❖ The District will continue to work with Altaris (Safety & Security consultants) on implementing recommendations from their safety & security audit in order to enhance measures district-wide
 - ❖ A part-time Altaris Security Coordinator is included in the 2023-24 budget (\$64,000)

Safety and Security (continued)



- ❖ The District is implementing recommendations based on a three-tiered approach - categorized based on timing, financial resources and required NYSED approvals.
 - ❖ Priority I - Short-term (0-3 months for completion) - 75% complete
 - ❖ Priority II - Mid-term (3-12 months for completion) - 50% complete
 - ❖ Priority III - Long-term (12+ months for completion) - 30% complete
- ❖ Monthly Safety & Security meetings continue in order to monitor progress
- ❖ What has been implemented so far?
 - ❖ Lockdown system nearing completion
 - ❖ 25 additional security radios have been distributed District-wide
 - ❖ Reunification kits and drills
 - ❖ Finalizing quotes to install sensors on all doors District-wide (\$1,500 per door - approximately \$80,000)



Tax Cap Calculation - Key Components



	2022-23	2023-24
	<u>Factor</u> <u>Impact on Levy</u>	<u>Factor</u> <u>Impact on Levy</u>
<u>Tax Base Growth Factor</u> - provided by the Dept. of Taxation and Finance by February 15th	1.0008 \$ 46,630	1.0054 \$ 321,428
<u>Allowable Levy Growth Factor</u> - the lesser of 2% or the inflationary change using the Consumer Price Index (CPI)	2.00% \$ 1,056,821	2.00% \$ 1,084,386
<u>PILOTs</u> - Payments in Lieu of Taxes	- \$ (144)	- \$ (17)
<u>Capital Tax Levy</u> - includes debt service payments and anticipated expenditures for capital projects (non-bond)	- <u>\$ 133,236</u>	- <u>\$ (262,607)</u>
Total Effect on Tax Levy	<u><u>\$ 1,236,543</u></u>	<u><u>\$ 1,143,190</u></u>

Tax Cap Calculation - Estimate as of March 15, 2023



		2022-23	2023-24	
Prior Year Tax Levy		\$ 58,287,140	\$ 59,523,683	
1 + Tax Base Growth Factor (provided by Commissioner of Tax & Finance by February 15th.)	x	1.0008	1.0054	FINAL
Total Tax Levy plus Growth Factor		\$58,333,770	\$59,845,111	
Prior Year PILOTS	+	3,946	4,090	
Levy for Judgments over 5% of total tax levy	-	-	-	
Capital Debt Service (net of Bldg. Aid) (prior Yr)	-	(5,496,673)	(5,629,909)	
TAX LEVY LIMIT	=	\$52,841,043	\$54,219,292	
Allowable Levy Growth Factor (1 + inflation factor, up to 2%)	x	2.00%	2.00%	FINAL
Next Years PILOTS	-	(4,090)	(4,107)	Est.
TAX LEVY LIMIT (to be submitted to State Comptroller, Commissioner of Tax & Finance and the Commissioner of Education by March 1st)	=	\$53,893,774	\$55,299,571	
				
Levy for excess increases to ERS	+	-	-	
Levy for excess increases to TRS	+	-	-	
Debt Service(net of Bldg. Aid) & EPC	+	4,029,909	3,767,302	
Capital Tax Levy (expenditures not budget)	+	1,600,000	1,600,000	Mgmt decision
Capital Closeout Revenue	+	-	-	
Erroneous levy plus interest from prior year	-	\$0	\$0	
ALLOWED TAX LEVY WITH 50% plus 1 voter approval	=	\$59,523,683	\$60,666,873	1.92%
ACTUAL LEVY		\$59,523,683		2.12%



Preliminary Tax Information

Estimate as of March 8, 2023

Tax Rate Estimate (Town of MP only):

Based on assessment and equalization rate information as of March 8, 2023 (subject to change)

Levy at Proposed Amount	0.90%	Reflects assessment changes and levy at estimated tax cap
-------------------------	-------	---





Preliminary Tax Information

Estimate as of March 8, 2023

Computation of Real Property Tax	Town of Mt. Pleasant	Town of North Castle
Assessed Value (as of 3/8/23)	\$ 41,046,291	\$1,407,997
Equalization Rate	0.0121	0.0194
Full Value	\$ 3,392,255,455	\$72,577,165
Percentage of Tax Levy	97.91%	2.09%
Estimated Amt. of Tax Levy	\$59,396,096	\$1,270,777
Estimated Tax Rate per \$1,000 Assessed Value 2023-2024	\$1,447.05	\$902.54
Final Tax Rate 2022-2023	\$1,434.14	\$839.02
Est. \$ Change	\$12.91	\$63.52
Est. % Change	0.90%	7.57%

Revenue Assumptions (as of March 15, 2023)



	2022-2023	2023-2024	Variance (\$)	Variance (%)
Property Taxes	\$59,523,683	\$60,666,873	\$1,143,190	1.92%
State Aid	\$8,654,878	\$12,099,246	\$3,444,368	39.80%
County Sales Tax	\$1,130,000	\$1,300,000	\$170,000	15.04%
Other Revenue	\$259,400	\$454,100	\$194,700	75.06%
Use of Fund Balance	\$250,000	\$0	(\$250,000)	(100.00%)
TOTAL Revenue & Use of Fund Balance	\$69,817,961	\$74,520,219	\$4,702,258	6.74%

State Aid Update (as of March 15, 2023)



	Executive Budget Proposal 2022-23		Enacted Budget 2022-23	Executive Budget Proposal 2023-24		Change from 2022-23 Enacted Budget	Change from 2022-23 Executive Budget			
	A			C		C - B	C - A			
Foundation Aid**	\$	4,950,451	\$	4,983,943	\$	7,200,849	\$	2,216,906	\$	2,250,398
Boces Aid	\$	1,068,987	\$	1,132,792	\$	1,117,604	\$	(15,188)	\$	48,617
High Cost Excess Cost Aid	\$	64,833	\$	72,862	\$	87,891	\$	15,029	\$	23,058
Private Excess Cost Aid	\$	221,724	\$	211,508	\$	177,446	\$	(34,062)	\$	(44,278)
Software/Library/Textbook	\$	182,266	\$	179,669	\$	185,281	\$	5,612	\$	3,015
Transportation Aid	\$	862,696	\$	774,112	\$	931,875	\$	157,763	\$	69,179
Building Aid	\$	481,359	\$	489,284	\$	1,575,738	\$	1,086,454	\$	1,094,379
High Tax Aid	\$	822,562	\$	822,562	\$	822,562	\$	-	\$	-
Sub Total Aid	\$	8,654,878	\$	8,666,732	\$	12,099,246	\$	3,432,514	\$	3,444,368
							Increase in Aid			

Expenditure Assumptions (as of March 15, 2023)



Instruction	2022-2023 Adopted Budget	2023-2024 Proposed Budget	\$ Change	% Change
Curriculum Development	\$ 665,649	\$ 794,829	\$ 129,180	19.4%
Supervision	\$ 1,830,448	\$ 1,841,129	\$ 10,681	0.6%
Regular Education	\$ 20,002,418	\$ 20,540,294	\$ 537,876	2.7%
Special Education	\$ 9,917,068	\$ 9,982,903	\$ 65,834	0.7%
Contractual Services - Special Schools	\$ 45,000	\$ 45,000	\$ -	0.0%
Library and AV	\$ 357,712	\$ 467,306	\$ 109,594	30.6%

Expenditure Assumptions (as of March 15, 2023)



Instruction	2022-2023 Adopted Budget	2023-2024 Proposed Budget	\$ Change	% Change
Computer Assisted	\$ 1,097,754	\$ 1,117,739	\$ 19,986	1.8%
Guidance	\$ 973,415	\$ 989,416	\$ 16,001	1.6%
Health	\$ 668,440	\$ 700,083	\$ 31,643	4.7%
Psychological/ Social Work	\$ 714,910	\$ 779,108	\$ 64,198	9.0%
Co-curricular	\$ 216,010	\$ 228,899	\$ 12,889	6.0%
Athletics	\$ 1,118,866	\$ 1,228,637	\$ 109,771	9.8%
TOTAL INSTRUCTION	\$ 37,607,690	\$ 38,715,342	\$ 1,107,652	2.9%

Expenditure Assumptions (as of March 15, 2023)



Transportation	2022-2023 Adopted Budget	2023-2024 Proposed Budget	\$ Change	% Change
District	\$ 138,102	\$ 146,525	\$ 8,423	6.1%
Contract	\$ 3,019,400	\$ 4,166,600	\$ 1,147,200	38.0%
BOCES	\$ 20,000	\$ 20,000	\$ -	0.0%
TOTAL TRANSPORTATION	\$ 3,177,502	\$ 4,333,125	\$ 1,155,623	36.4%



2023-2024 Budget Summary

	2022-2023 BUDGET		2023-2024 BUDGET		\$ CHANGE	% CHANGE
General Support	\$	6,547,002	\$	7,448,799	\$ 901,796	13.77%
Instruction	\$	37,607,690	\$	38,715,342	\$ 1,107,652	2.95%
Transportation	\$	3,177,502	\$	4,333,125	\$ 1,155,623	36.37%
Benefits	\$	14,968,122	\$	16,012,121	\$ 1,043,999	6.97%
Undistributed	\$	7,517,645	\$	8,010,832	\$ 493,187	6.56%
TOTAL BUDGET	\$	69,817,961	\$	74,520,219	\$ 4,702,258	6.74%

- ❖ Tax Levy Increase: **1.92%** (Tax Cap Compliant)
- ❖ Estimated Tax Rate Increase: **0.90%**
- ❖ Planned use of fund balance to balance budget: **\$0**
- ❖ State Aid increase: **4.6%** of District's proposed budget (final aid will be known on April 1st, provided the State adopts its budget on time)

Enrollment Projections

(based on Long-Range Study)



Grade	2022-2023	Projected 2023-2024
K	149	150
1	160	153
2	153	159
3	153	153
4	165	154
5	162	164
6	146	159
7	155	145
8	128	155
9	144	117
10	139	144
11	126	138
12	138	129
TOTALS	1,918	1,920



Projected Sections

Grade	Projected Enrollment	Projected Sections	Average Class Size	Projected ICT Sections
K	150	7	22	1
1	153	7	22	1
2	159	7	23	3
3	153	7	22	2
4	154	7	22	2
5	164	7	24	2



Projected Sections (continued)

Grade	Projected Enrollment	Average Class Size
6	159	27
7	145	24
8	155	26
9	117	24-30
10	144	24-30
11	138	24-30
12	129	24-30

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



Proposed Staffing

<u>Certified</u>	Central	WHS	WMS	CES	HES	Special Education	Total
Flexible Pathway (five 0.2 additional assignments)		1.0					1.0
Flexible Pathway Coordinator		0.2					0.2
American Sign Language - increase to 1.0 FTE (0.4 in 2022/23 budget)		0.6					0.6
Algebra - increase from 1 to 3 sections w/additional assignments		0.2					0.2
Math - Challenge Lab			0.8				0.8
Additional ICT Grade 6 WMS			1.2				1.2
Elementary Literacy Coach***				0.25	0.35		0.6
Psychologist - increase to 1.0 FTE (currently 0.4)						0.6	0.6
Reading - Wilson Level 2 trained (K-12)						1.0	1.0
Speech - HES						0.5	0.5
Theater Coordinator - Stipend							
	0.0	2.0	2.0	0.3	0.4	2.1	6.7
*** - this position would provide the following support:							
Literacy Coach (CES) - 0.25							
Literacy Coach (HES) - 0.25							
Reading (HES) - 0.10							



Proposed Staffing (continued)

							Special	
<u>Non-Certified</u>	<u>Central</u>	<u>WHS</u>	<u>WMS</u>	<u>CES</u>	<u>HES</u>		<u>Education</u>	<u>Total</u>
Custodial (HVAC experience preferred) - new FTE	1.0							1.0
Health Aides - increase to 7 hrs/day (from 6 hrs/day) - HES & CES								
Safety Coordinator (Contracted service - 0.5 FTE)								
School Resource Officer (District funds 60%, Town funds 40%)								
	1.0	0.0	0.0	0.0	0.0		0.0	1.0

Important Notes



- ❖ The 2023-2024 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 \$1,143,190



Important Dates

- ❖ BOE Work Session – Citizens' Budget Advisory Committee – Report to the BOE – 4/12/23
- ❖ Petitions due to District Clerk – Candidates for the Board of Education – 4/17/23 (no later than 5 p.m.)
- ❖ BOE Meeting – 4/18/23 (Tuesday)
 - ❖ Anticipated adoption of the 2023-2024 Proposed Budget
- ❖ BOE Work Session – Public Budget Hearing – 5/3/23
- ❖ Last Day to Register to Vote – May 11, 2023
 - ❖ Voter Registration Evening – May 10, 2023 (WHS Lobby 5-9 pm)
- ❖ **Budget Vote – May 16, 2023**



Questions?



Thank You!