

**WHAT MAKES US, US**



**WHAT KEEPS US, US**

# What we learned...

## Theme 1

**Class size and close relationships are very important to parents.**

- Students are well known by faculty and staff.
- Faculty and staff are readily accessible and communicative.
- Student needs are met with precision.



# Opportunity Costs and Feedback

## North Shore Class Sizes vs. Nassau County Averages

Grade Level & Student Total	North Shore Class Size Average	Nassau County Class Size Average
K	16	19
1	17	20
2	19	20
3	19	20
4	18	21
5	20.5	21

**\*Further cuts or budget failures would lead to collapsing class sections and increases in class sizes.**



# What we learned...

## Theme 2

**Parents had questions about classes with low enrollment and were also worried about specialized programs being eliminated.**

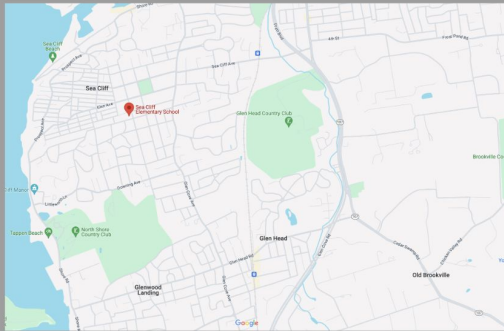
- Students need to transition out of opportunities before they are discontinued.
- Eliminating certain electives or language options would in most cases, not eliminate full positions.
- Section numbers are being dictated by Central Office.



# What we learned...

## Theme 3

**Business Owners wanted to partner with the schools to develop internships, buy local campaigns and other opportunities.**



# What we learned...

## Theme 4

**Parents of students with special needs and special programming were concerned about the continuation of programs.**

- 17% of students are classified with a disability and have an IEP.
- Another 7% of students have a Section 504 accommodation plan.
- The number of English Language Learners is growing.



# What we learned...

## Theme 5

Parents were appreciative of the special experience within the North Shore Schools.



## Amongst the Best Elementary Schools in New York State...

- Amongst highest ranked in New York State
- Students are known well
- High achievement rates in Math and ELA
- Engaging offerings in STEM, World Language and School-Wide Enrichment
- Superior reading and math intervention and special education services
- Instrumental music beginning in grade 3
- Numerous clubs and authentic learning experiences
- UPK program







# North Shore Middle School

505 Glen Cove Ave, Glen Head, NY 11545 | (516) 277-7301 | [Website](#)

Badge Eligible

**#22 in New York Middle Schools**

Overall Score 97.55/100

- 4 Languages in Grade 6
- Unique Assortment of Electives
- All Major Arts and Music
- Wide Assortment of Athletic Teams and Intramurals
- Wide Assortment of Clubs
- Teams and Lab Periods for All Students
- Wellness Center
- Advisory
- Expansive Special Education Programs
- Enrichment and Advanced Options in Math
- Universal Experiences in STEM
- Science Research and National History Day



# Overview of North Shore Senior High School

North Shore Senior High School is ranked 43rd within New York. Students have the opportunity to take Advanced Placement® coursework and exams. The AP® participation rate at North Shore Senior High School is 76%. The total minority enrollment is 23%, and 14% of students are economically disadvantaged. North Shore Senior High School is the only high school in the [North Shore Central School District](#).

- Ranked 43 out of 1400 high schools in New York (#8 on Long Island)
- Multiple college level programs.
- Offerings in the arts, music, and athletics.
- STEM and Research Offerings.
- Expansive special education and academic supports.
- Competitive college admissions
- Vast offerings of clubs



# What we learned...

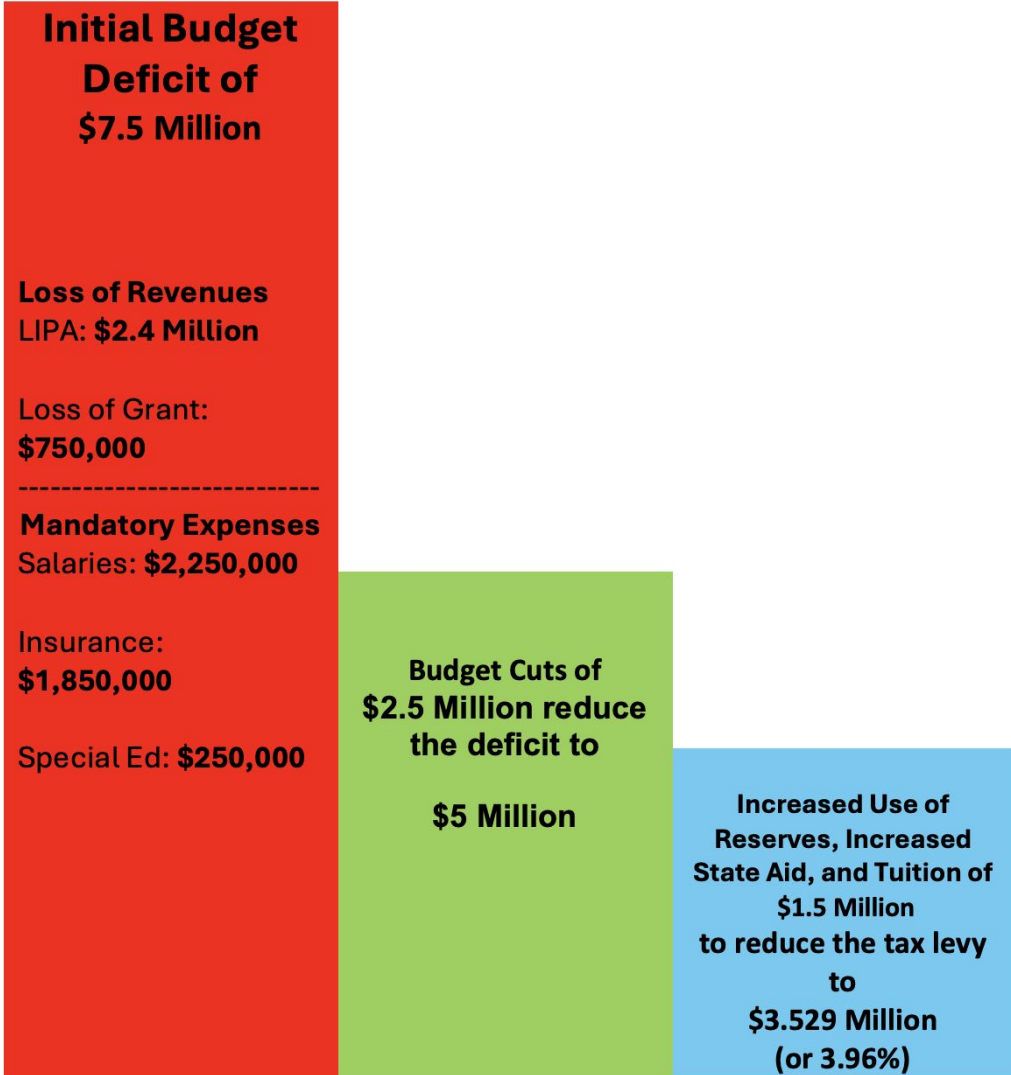
## Theme 6

**Residents were interested in new forms of revenue generation.**

- Lobbying and Advocacy
- Tuition and Rent
- Grant Writing and Fundraising
- Commercial Development



# BUDGET PRESSURES & DISTRICT EFFORTS - 2024



# What we learned...

## Theme 7

**There was a concern with the rising cost of living and the timing of cuts was important to those we heard from.**

- We are saving residents over \$1.25 Million a year with our grant funded UPK program (130 seats: free for parents).
- **This budget includes \$2.5 Million in cuts and right now, North Shore has the second lowest budget to budget increase in Nassau County (1.9%).**
- There was a concern with cutting programs that would devastate the student experience and have a minimum impact on taxes.
- **Cutting to the bone now will leave the District with few options in the next few years and in 2027, creating a devastating scenario.**
- **Any additional state aid will be used to lower the tax levy.**



# What we learned...

## Theme 7

**There was a concern with the rising cost of living and the timing of cuts was important to those we heard from.**

- Course section numbers assigned by central office with budget in mind.
- New business teacher carved out of sections from other departments.
- **The current draft budget includes cutting 9 teaching positions and 5 teacher aides.**

**\* \*If more cuts were to be made:**

- Elementary classroom sections would be cut and class sizes would increase
- Secondary class sizes would increase
- Non-core programs would be eliminated

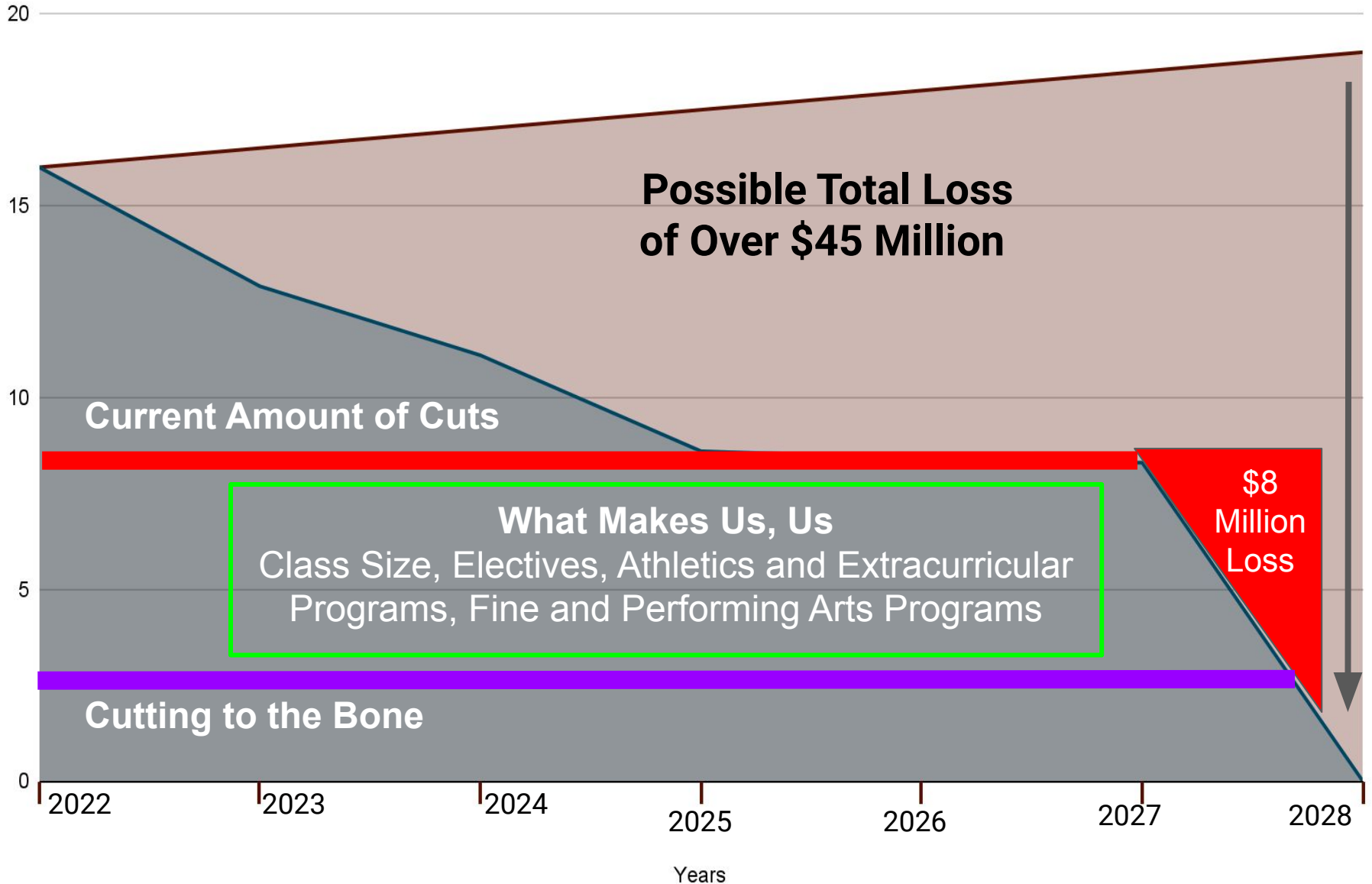
**An austerity budget would lead to additional cuts of \$3.5 Million or approximately 30 teachers (39 total) and/or the elimination of extracurricular and athletics programs and offerings.**



# Long Term Strategic Thinking

## LIPA Taxes vs. LIPA Direct Assessment

Taxes Direct Assessment



## Loss of Revenue Due To Change From Taxes to *Direct Assessments*

- 2022-2023 (\$ 3,127,717)
- 2023-2024 (\$ 1,845,251)
- 2024-2025 **(\$ 2,388,670)\***

- 2022-2023 (\$ 3,127,717)
- 2023-2024 (\$ 1,845,251)
- 2024-2025 **(\$ 2,388,670)\***
- 2025-2026 (\$ 215,030)
- 2026-2027 (\$ 79,321)

Total Loss (\$ 7,655,989)

2027-2028 **\$8,400,000.00**

\*The loss in revenue for the 2024-2025 fiscal year represents the 2nd largest loss of revenue for the District, due to the settlement agreement.



<b>District</b>	<b>Tax Rate</b>	<b>Tax on Home with Taxable Assessed Value of \$750,000</b>
<b>Hewlett</b>	2552.110	\$19,140.83
<b>Farmingdale</b>	2415.718	\$18,117.89
<b>Merrick</b>	2345.543	\$17,591.57
<b>Syosset</b>	2340.995	\$17,557.46
<b>Baldwin</b>	2329.251	\$17,469.38
<b>Rockville Center</b>	2304.211	\$17,281.58
<b>Levittown</b>	2141.485	\$16,061.14
<b>Plainview Old Bethpage</b>	2130.088	\$15,975.66
<b>Massapequa</b>	2051.729	\$15,387.97
<b>Jericho</b>	1968.752	\$14,765.64
<b>Oceanside</b>	1968.719	\$14,765.39
<b>East Williston</b>	1916.264	\$14,371.98
<b>Bethpage</b>	1868.986	\$14,017.40
<b>Roslyn</b>	1857.068	\$13,928.01
<b>North Shore</b>	1772.181	\$13,291.36
<b>Herricks</b>	1703.647	\$12,777.35
<b>Locust Valley</b>	1687.675	\$12,657.56
<b>Garden City</b>	1479.108	\$11,093.31
<b>Manhasset</b>	1114.491	\$8,358.68

# Opportunity Costs and Feedback

## What Makes Us, Us? What Keeps Us, Us?

<b>Maintaining (0-3 Positions)</b>	<b>Noticing (6-9 Positions)</b>	<b>Feeling (10-13 Positions)</b>	<b>Impacting (14-20 Positions)</b>
<p>Cuts in materials, resources, and supplies</p>	<p>All “maintaining” items</p> <p>Larger classes in humanities and humanities AIS</p> <p>More shared staff</p> <p>Loss of aides and monitors</p>	<p>All “maintaining” and “noticing” items</p> <p>Larger class sizes in all classes (core and elective) at all levels.</p> <p>Larger group sizes for pull out services (IEP, Music, AIS)</p> <p>Loss of electives</p> <p>Loss of schedule flexibility for students and fewer options</p>	<p>All “maintaining,” “noticing,” and “feeling” items</p> <p>Elimination of Programs in art, music, world language, FACS.</p> <p>Drastically larger class sizes in all core classes (26-28).</p>



# Opportunity Costs and Feedback

## What should be our next steps? Tax Levy vs. Budget/Teacher Cuts

Tax Levy	# of Teaching Positions Eliminated	Approximate Cut in School Budget	Approximate Increase in Personal Property Tax on \$750,000 Home
5.63%	0	\$1.0 Million	\$748
5.00%	3	\$1.7 Million	\$659
4.50%	6	\$2.10 Million	\$598
3.96%	9	\$2.50 Million	\$526
3.50%	12.5	\$2.91 Million	\$465
3.00%	16.5	\$3.46 Million	\$398
2.5%	20.5	\$3.90 Million	\$332



# Component Budget 2024-2025

**The Budget as presented must be broken down into three components, including the following:**

- **Administrative Component** - *All expenditures associated with the School Board, Superintendent, District Clerk, District and School Business Offices, Legal Services, Planning, Facilities and Transportation Management, District Level Curriculum and Personnel, District Insurance Policies and BOCES Administrative Services, etc.*
- **Program Component** - *All expenditures of the school district including teachers, curriculum, technology, special education, transportation, etc.*
- **Capital Component** - *All expenses related to the repair, maintenance and improvement of the District's infrastructure, operation of plant, debt service, etc.*

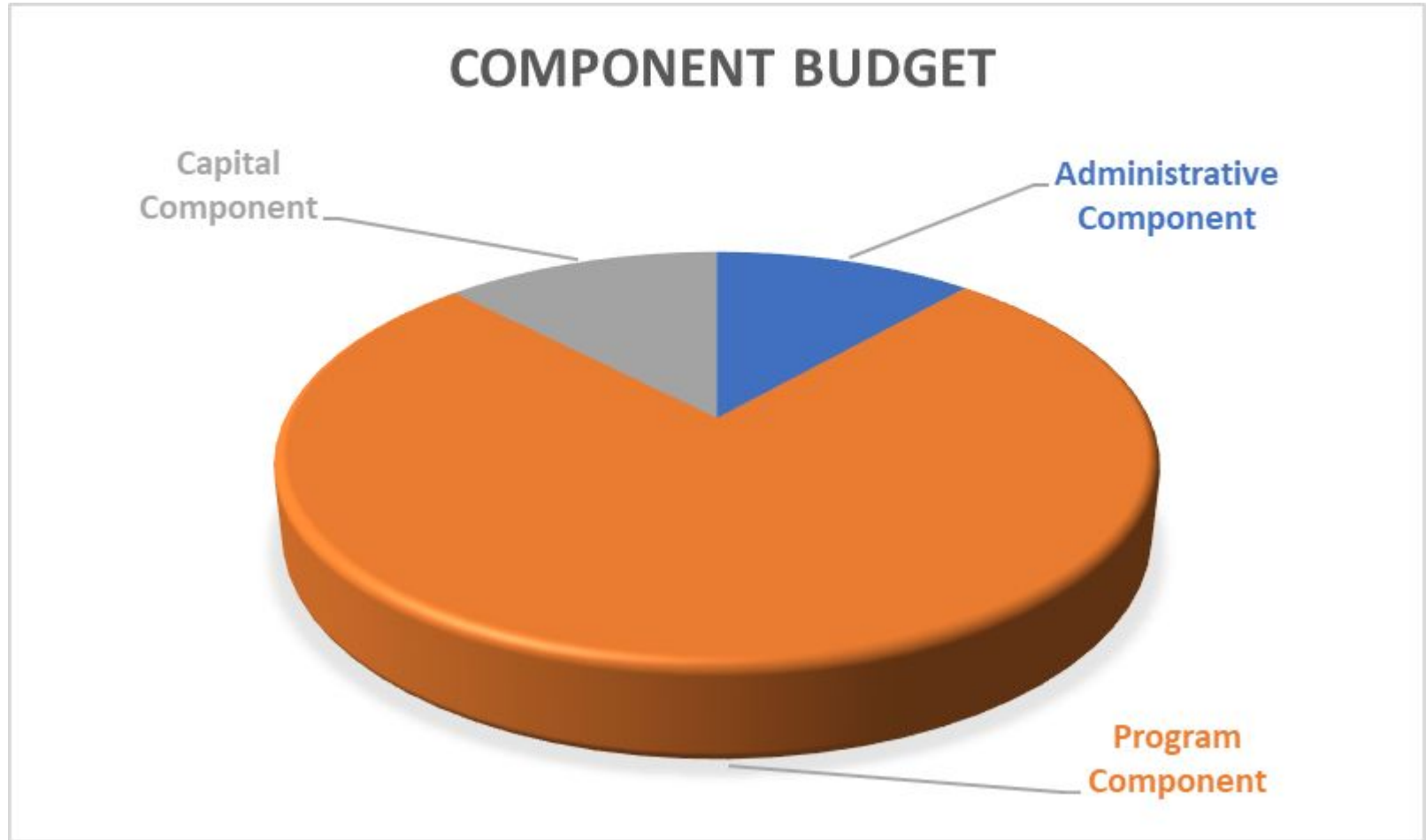


# Component Budget 2024-2025

	Approved Component Budget 2023-24	Proposed Component Budget 2024-25
Administrative Component	\$13,620,784.30	\$14,029,700.83
Program Component	\$91,969,767.89	\$93,669,366.36
Capital Component	\$14,763,841.41	\$14,949,832.90
<b>Total</b>	<b>\$120,354,393.60</b>	<b>\$122,648,900.09</b>



# Component Budget 2024-2025



# What is a Contingent Budget?

When the voters of a school district fail to approve a school budget, the district is required by law to operate under what is called a contingent or contingency budget. In such circumstances, the school district is restricted to what are defined as "ordinary contingent expenses" — in other words, expenditures that are necessary to operate the regular instructional program, preserve the health and safety of students and staff, and protect the district's property.

When voters reject a school budget, the Board of Education has three options under the law:

- (1) submit the same budget for a second vote;
- (2) submit a revised budget for a second vote; or
- (3) adopt a contingency budget.

If the budget is rejected a second time, the board *must* adopt a contingent budget. The tax levy under a contingent budget can be no greater than the tax levy of the prior year (that is, no tax levy increase).



# REVENUES UNDER A CONTINGENT BUDGET

	2023-24 Adopted Budget 120,354,393.60	2024-25 Proposed Budget 122,648,900.09	2024-25 Contingent Budget 119,119,421.20
<b>Total Budget</b>			
Total Tax Levy	89,092,027.64	92,621,506.53	89,092,027.64
Split Properties	150,000.00	150,000.00	150,000.00
PILOT 2 Peaking Stations	2,195,703.15	2,231,145.72	2,231,145.72
Business PILOT IDA	32,000.00	38,000.00	38,000.00
Former LILCO Properties and Direct Payments	13,883,213.81	11,457,135.84	11,457,135.84
State Aid*	8,839,828.00	9,242,612.00	9,242,612.00
Miscellaneous Revenues	2,309,000.00	2,908,500.00	2,908,500.00
Fund Balance- Current Operations	1,292,621.00	1,250,000.00	1,250,000.00
Fund Balance-LIPA Settlement	1,000,000.00	1,250,000.00	1,250,000.00
Bullet Grant - Senator	1,000,000.00	250,000.00	250,000.00
Fund Balance-From TRS Reserve	0.00	500,000.00	500,000.00
Fund Balance-From ERS Reserve	560,000.00	750,000.00	750,000.00
Interfund Transfer	0.00	0.00	0.00
Subtotal Other Revenues	31,262,365.96	30,027,393.56	30,027,393.56
<b>Total Budget</b>	<b>120,354,393.60</b>	<b>122,648,900.09</b>	<b>119,119,421.20</b>
<b>Maximum Tax Levy Permitted</b>	<b>90,670,463.81</b>	<b>94,108,929.73</b>	<b>89,092,027.64</b>
<b>OVER (UNDER) TAX CAP</b>	<b>1,578,436.17</b>	<b>1,487,423.20</b>	<b>Not Applicable</b>



*\*These totals do not include Universal Pre-K funding as this is an expenditure driven aid that does not support the expenditures of the General Fund budget.*



# Ramifications of a Contingent Budget

In the event, the Board of Education is forced to adopt a Contingent Budget, it would require a reduction from the current proposed budget of \$3,529,478.89, potentially impacting the following:

- Academic Programs
- Staffing
- Athletic & Extracurricular Programs
- Field Trips
- Prohibit purchasing of new equipment
- Community use of facilities
- Capital construction projects



# The Contingent Budget

	Approved Component Budget 2023-24	Proposed Component Budget 2024-25	Preliminary Contingent Budget 2024-25
Administrative Component	\$13,620,784.30	\$14,029,700.83	\$13,496,774.29
Program Component	\$91,969,767.89	\$93,669,366.36	\$91,132,432.01
Capital Component	\$14,763,841.41	\$14,949,832.90	\$14,490,214.90
<b>Total</b>	<b>\$120,354,393.60</b>	<b>\$122,648,900.09</b>	<b>\$119,119,421.20</b>

