



MAMARONECK SCHOOLS



Superintendent's Proposed Budget 2023-2024 School Year



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**MAMARONECK UNION FREE SCHOOL DISTRICT
1000 WEST BOSTON POST ROAD
MAMARONECK, NY 10543**

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LETTER FROM THE SUPERINTENDENT OF SCHOOLS

Dear Parents and Community Members,

I am pleased to present the 2023-2024 Superintendent's Proposed Budget for your consideration and review. This budget is an articulation of our goals, values and mission as a school system and serves to ensure a smooth leadership transition by strategically investing in human resources for continuity and stability in all curriculum areas at a significant moment of system change. The budget includes funding to support salaries and employee benefits for anticipated new collective bargaining agreements for four of our five employee units.

Supporting System Improvement: The Budget in a Nutshell

The 2023-24 Proposed Budget will:

- provide the resources to maintain and expand the depth, breadth, and quality of programmatic experiences
- strengthen the continuum of services to meet the academic and emotional needs of children
- strategically invest in additional staffing (15.6 FTES) to meet mandated instructional requirements and advance the strategic commitment to curricular and program leadership

A Pivotal Time for Mamaroneck Schools

As we embark on this next decade of leadership with a new superintendent and our newly-created director positions, the Mamaroneck School District is at a key moment in history. We have built an educational program that embraces technology as a means for improving how we teach and deliver an experiential, authentic and rigorous curriculum to students with a range of learning needs. Like all districts, our limits and norms were tested and challenged during the pandemic, as never before. However, due to all that we learned and the new approaches we practiced, our educational program emerged stronger than ever in so many ways.

Expanding STEM Program/Staffing Resources

The Proposed Budget includes a \$1.5 million investment in our new state-of-the-art Co-Lab at the high school for professional development, the integration of high tech machinery in instructional practice, and the establishment of safety training and protocols for students and staff. This budget also includes two elementary STEM teachers – to provide one for each elementary school – for purposes of fully integrating/ expanding STEM learning for all K -5 students and enabling elementary students to consistently experience small group instruction and project-based learning in engineering, science, technology and mathematics. At the secondary level the request for 0.6 FTE technology teacher will allow us to hire a combined 1.0 FTE middle/high school technology teacher who will be assigned to general technology classes at HMX and part-time engineering sections at MHS thereby allowing us to establish 0.4 FTE supervisor of the Co-Lab suite.

Other Staffing Additions

- 5.0 FTE to meet requirements for the delivery of mandated programs and services (special education, ELL, and AIS)
- 2.0 FTE (guidance counselor and teaching assistant) to address challenges of at-risk high school students as an alternative approach to suspension/student discipline
- Districtwide 504 Coordinator to facilitate hundreds of 504 meetings (shifting responsibilities from assistant principals)
- Fourth high school assistant principal
- Assistant Director of Athletics
- Gr K-12 Director of Performing Arts (replacing K-12 Music Coordinator position)
- Director of K -3 Literacy (replacing RTI Coordinator position)

Enrollment Projections

We expect the four-year pattern of stable enrollment to continue, as we estimate the K-12 enrollment will decline by eight students lowering from 5,430 to 5,422 students. Based on preliminary data, we plan to reduce two elementary sections lowering from 114 to 112 in grades K -5.

Remaining Under the Tax Levy Cap

Given the priority of maintaining and improving the school system while meeting community expectations for fiscal responsibility in a tax levy cap environment, the historical challenge has been to manage the growth of expenditures tied to programmatic needs and mandates within a limited ability to increase revenues.

This year, however, we have the opportunity by way of the Tax Levy Limit formula and favorable revenue increases — state foundation aid and other non-property tax categories — to **strategically grow the budget while remaining under the Tax Levy Limit Cap.**

The opportunity to invest in additional staffing and maintain the quality of our educational program is possible because of stabilized expenditure costs in the areas of employee benefits, student support services, and transportation, as well as expected revenue increases.

Anticipated Revenues

There are several bright spots on the revenue side of the budget that serve to limit the increase in property taxes to fund the budget. We anticipate a \$2 million budget to budget increase in State Aid and increased sales tax revenue/interest earnings. Overall, the approximate \$2.6 million in non-property tax revenue allows us to stay under the tax cap limit.

Proposed Budget by the Numbers

The Superintendent's Proposed Budget in the amount of \$155,518,144 represents a 3.91% or \$5,855,744 budget-to-budget increase (primarily attributed to increases in salaries, building security, higher costs for utilities, debt service, and BOCES services) over the 2022 -23 adopted budget. The tax levy increase to support this budget is \$3,495,820 or 2.60% over the current tax levy. As a result of an increase in the total assessed valuation, we project the tax rate per \$1,000 to decrease from \$13.79 to \$13.25 an amount equal to -\$0.55 or -3.98%, a decrease in the tax rate for the second time in five years.

This budget is made possible by strategic reductions in prior years, coupled with investments in areas that matter, including efforts to improve student achievement and promote opportunities for students to engender a life-long passion for learning. Our philosophy, as always, is sound fiscal management, strategic use of resources, and a continuing investment in public education while ensuring that students obtain skills, dispositions, and knowledge that will help them thrive as adults in an ever-changing world. This Proposed Budget has an eye toward the future and the purposeful effort to prioritize innovation, creativity, and promote authentic learning experiences.

Finally, it has been my pleasure to serve the community as Superintendent of Schools for the past thirteen years. As this represents my final Proposed Budget, I take great pride in the decade plus years of community support for the District's operating budgets and for the trust and confidence that comes with approving the annual budget.

Respectfully,

Dr. Robert Shaps

PROGRAM GOALS

- Maintain current class size guidelines/favorable student teacher-ratios
- Expand District-wide Director positions (Literacy K-3, K-12 Performing Arts, and Assistant Athletic Director) to increase specialization, program development, and curriculum articulation
- Extend Bridges elementary math program
- Enhance STEM learning experiences K-12
- Provide resources for middle and high school curriculum updates
- Launch the MHS CoLab and Culinary Arts Lab spaces and provide sustained professional development to enhance student learning
- Provide additional resources for ELL instruction and services
- Provide additional staffing to support academic and emotional needs of at-risk high school students and their families
- Add staffing to meet mandated special education programs and services requirements
- Complete outdoor classroom projects
- Provide resources to continue the District Equity Team multi-year strategic plan
- Enhance sustainability initiatives
- Address a range of needs including safety, plant improvements, and equipment
- Support the enactment of new collective bargaining agreements

**2023-2024
BUDGET HIGHLIGHTS**

Total Budget	\$	155,518,144
Budget-to-Budget Increase (\$)	\$	5,855,744
Budget-to-Budget Increase (%)		3.91%
Tax Levy	\$	137,950,465
Tax Levy Increase (\$)	\$	3,495,820
Tax Levy Increase (%)		2.60%
Projected Tax Rate	\$	13.2463
Estimated Tax Rate (Decrease) (\$)	\$	(0.5486)
Estimated Tax Rate (Decrease) (%)		(3.98%)

WHAT ACCOUNTS FOR THE PROPOSED BUDGET GROWTH?

2023-2024 Proposed Budget	155,518,144	
2022-2023	149,662,400	
Budget Growth	<u>5,855,744</u>	3.91%

Major Components of Budget Changes	2023-2024 Dollar Increase (Decrease)	Percent of Budget	Proportion of Total Growth
Salaries	3,842,473	2.57%	65.62%
Benefits	-130,197	-0.09%	-2.22%
BOCES Services	416,667	0.28%	7.12%
Utilities	375,955	0.25%	6.42%
Security	709,992	0.47%	12.12%
Special Education - Tuition and Related Services	-15,248	-0.01%	-0.26%
Transportation	-64,878	-0.04%	-1.11%
Debt Service	966,681	0.65%	16.51%
Other	-245,701	-0.16%	-4.20%
	<u>5,855,744</u>	3.91%	100.00%

PROPOSED BUDGET YEAR TO YEAR

	2022-2023 Adopted Budget	2023- 2024 Proposed Budget	\$ Change	% Change
Proposed Budget	149,662,400	155,518,144	5,855,744	3.91%
Other Revenue	15,207,755	17,567,679	2,359,924	15.52%
Tax Levy	134,454,645	137,950,465	3,495,820	2.60%
Taxable Assessments	9,746,632,595	10,414,232,500	667,599,905	6.85%
Projected Tax Rate	13.7950	13.2463	-0.5486	-3.98%
Tax Levy per Tax Levy Cap	134,454,645	137,971,954	3,517,309	2.62%
Tax Levy in Excess of the Tax Levy Cap	-	-		

PROPOSED BUDGET SUMMARY BY OBJECT

PROGRAM	2021-2022 Actual Expenditures	2022-2023 Adopted Budget	2022-2023 Expenditures at 1/31/2023	2022-2023 Projected Expenditures	2023-2024 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
100 Salaries	77,507,200	79,681,083	36,798,024	77,248,845	83,523,556	3,842,473	4.82%
200 Equipment	321,191	387,700	169,970	425,383	328,772	-58,928	-15.20%
400 Purchased Services	19,131,017	21,180,145	9,851,618	24,173,744	22,234,398	1,054,253	4.98%
500 Materials & Supplies	2,782,380	2,267,494	1,918,422	2,704,050	2,473,955	206,461	9.11%
800 Benefits	36,289,986	39,192,906	19,852,495	37,316,176	39,062,709	-130,197	-0.33%
600, 700 & 900 EPC/Fiscal & Transfers	6,776,719	6,953,072	1,440,312	6,952,772	7,894,754	941,682	13.54%
Total	142,808,494	149,662,400	70,030,841	148,820,970	155,518,144	5,855,744	3.91%

COMMUNITY PROFILE

The Mamaroneck Union Free School District is one of over 700 school districts in New York State. It encompasses an area of more than 8 square miles. The District is located 23 miles northeast of New York City in Westchester County.

Mamaroneck is a town that includes two villages: the Village of Larchmont and the Village of Mamaroneck. The majority of the town's land area is not within either village, constituting an unincorporated area. The residents represent a broad spectrum of occupations. More than 30% of the entire population of the area speaks a language other than English at home.

Located on the Long Island Sound, Mamaroneck shares common boundary lines with the City of New Rochelle, the Towns of Rye and Harrison, and the Village of Scarsdale. With its shoreline on the Long Island Sound, the area offers suburban living with extensive recreational activities such as swimming, sailing, fishing, ice skating, golf and tennis. Like many of its neighboring towns, the cost of living in Mamaroneck is above average.

The District's general fund budget includes the costs of operating its facilities comprised of more than 1.1 million square feet of buildings on more than 56 acres.

Buildings & Grounds			
School Building	Year Built Plus Additions	Building: Square footage	Lot: Acres
Central	1964 & 1965	94,338	13
Chatsworth	1902, 1922 & 2023	97,643	3.5
Mamaroneck Avenue	1909, 1929, 2006 & 2022	107,294	4.7
Murray	1921, 1930 & 2023	110,393	4.6
Hommocks	1968 & 2002	278,600	8.2
Mamaroneck High School	1925, 1956 & 1964	215,390	22.2
	1930, 1959, 1968 & 2005	255,324	
Transportation Garage	1950	5,400	.4
Totals		1,164,382	56.6

HISTORICAL INFORMATION

Fiscal Year	Budget	Tax Levy	Tax Rate**	Tax Rate % Change
2011-2012	125,325,971	109,090,006	764.34	1.3%
2012-2013	124,295,897	110,266,899	784.34	2.6%
2013-2014	128,226,555	113,281,115	811.33 (14.12 based on 100% equalization rate)	3.4%
2014-2015	131,863,636	115,288,418	13.76	-2.5%
2015-2016	133,898,902	117,043,027	14.00	1.7%
2016-2017	133,159,163	117,913,364	13.41	-4.2%
2017-2018	135,103,791	120,566,415	13.29	-.9%
2018-2019	138,940,301	125,356,075	13.40	.8%
2019-2020	139,875,230	126,523,397	13.53	.9%
2020-2021	142,609,792	128,749,080	13.76	1.7%
2021-2022	144,941,319	131,311,044	14.01	1.8%
2022-2023	149,662,400	134,454,645	13.79	-1.6%
2023-2024*	155,518,144	137,950,465	13.25	4.0%

* Proposed

** Please note that the Town moved to 100% valuation beginning with the 2014-2015 school year.

MAMARONECK UFSD COMPARED TO OTHER PUTNAM/WESTCHESTER/ROCKLAND SCHOOL DISTRICTS

PER PUPIL EXPENDITURE 2021-2022 ACTUAL			TRUE VALUE TAX RATE 2022-2023 SCHOOL YEAR		
<u>Rank of 37</u>	<u>District</u>	<u>Per Pupil Cost</u>	<u>Rank of 35</u>	<u>District</u>	True Value Tax Rate (Including STAR)
2	North Salem	45,534 *	3	Chappaqua	22.28
3	Byram Hills	40,502	4	Bedford	21.98
7	Chappaqua	36,307	13	North Salem	20.37
8	Blind Brook - Rye	35,960 *	18	Blind Brook - Rye	19.30
9	Bedford	35,769	21	New Rochelle	18.23 *
10	Scarsdale	35,758 *	25	Scarsdale	17.61
12	Harrison	33,943	26	Eastchester	17.13
15	Rye City	33,183	28	Rye Neck	16.56
17	Bronxville	32,141 *	29	Byram Hills	16.05
25	Rye Neck	30,760	31	Bronxville	14.77
31	Eastchester	29,257	32	Mamaroneck	13.79
32	New Rochelle	29,163	33	Harrison	13.34
36	Mamaroneck	26,439	34	Rye City	9.66
MEDIAN		33,943	MEDIAN		17.13

Source: Putnam/Northern Westchester BOCES
Negotiations Clearinghouse/School Meter
Financial ST-3 Section

* Estimated, not reported

2023-2024 ENROLLMENT PROJECTIONS

School	Grade	BOE Class Size Guidelines	2022-2023		2023-2024	
			Actual Enrollment	Actual Classes	Projected Enrollment	Projected Number of Classes
			2022-2023	2022-2023	2023-2024	2023-2024
Central School	K	22	70	3	68	4
	1	22	89	4	68	4
	2	25	77	4	92	4
	3	25	92	4	77	4
	4	26	60	3	89	4
	5	26	97	4	62	3
	Sp. Class		2		4	
	Total		487	22	460	23
Chatsworth Avenue School	K	22	100	5	100	5
	1	22	97	5	102	5
	2	25	119	5	96	4
	3	25	130	6	118	5
	4	26	79	4	130	5
	5	26	109	5	79	4
	Total		634	30	625	28
Mamaroneck Avenue School	K	19	60	3	59	4
	1	21	41	3	60	3
	2	25	67	3	41	2
	3	25	56	3	63	3
	4	26	68	3	56	3
	5	26	52	3	69	3
	K-DC	24	48	2	48	2
	1-DC	24	48	2	48	2
	2-DC	24	47	2	48	2
	3-DC	24	47	2	47	2
	4-DC	24	45	2	47	2
	5-DC	24	65	3	45	2
	Sp. Class		38		38	
	Total		682	31	669	30
Murray Avenue School	K	22	105	5	104	5
	1	22	101	5	105	5
	2	25	112	5	101	5
	3	25	133	6	113	5
	4	26	128	5	133	6
	5	26	117	5	128	5
	Sp. Class		10		10	
	Total		706	31	694	31
Elementary	Total		2509	114	2448	112
Hommocks Middle School	6		405		439	
	7		456		405	
	8		387		456	
	Multi Grade		11		8	
	Total		1259		1308	
Mamaroneck High School	9		452		387	
	10		406		452	
	11		393		406	
	12		391		393	
	Multi Grade		20		28	
	Total		1662		1666	
District Total			5430		5422	

EDUCATIONAL PROGRAM

The District offers programs for students in grades Kindergarten through Grade 12 and a Pre-K program through outsourcing. The School District has four elementary schools, one middle school and one high school. For the upcoming school year, the enrollment for the District is projected to be as follows:

<u>School</u>	<u>Enrollment</u>
Pre-K	92
Central Elementary	460
Chatsworth Elementary	625
Mamaroneck Avenue School	669
Murray Avenue Elementary	694
Hommocks Middle School	1,308
Mamaroneck High School	1,666

District-wide

Children flourish when they meet meaningful challenges, receive useful feedback and encouragement, and know that their teachers, family, and community believe in their ability to succeed. The Mamaroneck Public Schools provide a vibrant learning environment in which students' interests are sparked, their knowledge kindled and their skills developed from Pre-Kindergarten through Grade 12. In District classrooms, studios, labs, on stages and athletic fields, students encounter interesting content and worthwhile challenges. They grapple with ideas and learn to think critically. They experiment; they conduct research and revise thinking in light of new information. They put forth effort and problem-solve. They create innovative designs. They do all this in safe, stimulating learning environments created by caring, knowledgeable teachers.

Pre-Kindergarten

Mamaroneck continues to support and invest in early childhood education by carrying on the 40-year-old tradition of offering a Pre-K Program. Beginning as a program targeted to meet the needs of students with disadvantaged backgrounds, the current Pre-K Program meets the New York State Department of Education guidelines for Universal Pre-K Programs offering enrollment to four-year old students living in Larchmont or Mamaroneck. Approximately 92 students are admitted through a lottery system. The program, currently housed at Central Elementary School, includes Universal Pre-K classes, a co-teaching class that includes children with special needs, and a special needs program for local preschool-age children with disabilities.

Elementary Program

All four elementary schools emphasize individual learning. The District has developed a common curriculum for the elementary schools based upon the mission of the District and its principles of challenge and equity. With an emphasis on consistency, coherence, and research-based best practice, this curriculum identifies the grade-specific concepts and outcomes for English language arts, mathematics, science, social studies, art, health, music, physical education, and technology. This core curriculum represents a work in progress, for we are always rethinking what we teach and

how we teach to ensure student engagement. Curriculum materials are available at www.mamkschools.org under Curriculum and Instruction.

The basic elementary program for the upcoming school year will be staffed utilizing the District-wide staffing ratios as listed in the District Information Section on the Enrollment sheet. In addition, each school has special teachers for art, music, library, health and physical education. The educational program at each school is supported by the services of a school nurse, psychologist, social worker and specialists for reading, math, speech, English as a new language, and special education. Each school has an active PTA that provides support for a wide range of activities. This budget adds .5 STEM teachers at each elementary school.

Middle School Program

Hommocks Middle School continually strives to meet the intellectual and emotional needs of its adolescent students. The middle school program is based on the House Model of school organization that creates a climate of a small school-within-a-school by combining the programs and resources of a large school with the intimacy of a smaller setting. Students at the Hommocks Middle School are assigned to a house where teachers of the core academic subjects are teamed by grade level. Grade level teams of English, social studies, math, and science teachers meet on a regular basis and share common planning periods. Team meetings provide time for the staff to discuss the progress of students, plan curriculum and interdisciplinary projects and consult with support personnel such as guidance counselors, psychologists, reading teachers or special education staff. The team approach fosters an intimate experience.

High School Program

Mamaroneck High School offers a comprehensive and challenging curriculum to meet the needs of a broad range of students. Organized by academic departments, the high school program offers students almost 200 courses varying in content from architectural design to Calculus BC. The high school program is guided by both District policy and the regulations of the New York State Education Department. Students complete a core program of English, social studies, mathematics, science, the arts, and health. Additional requirements for foreign language instruction, physical education and electives complement this core program. A comprehensive course catalogue is available in the High School Guidance Office and can also be found on the District website.

DISTRICT STAFFING CHANGES

	Proposed Budget 2023-2024	Full-Time Equivalent (FTE) Increases (Decreases)
<u>Description</u>		
<u>CERTIFIED STAFF CHANGES</u>		
<u>Elementary Schools</u>		
	STEM Teachers	2.0
<u>Chatsworth Avenue School</u>		
	Special Education Teacher	1.0
<u>Murray Avenue School</u>		
	Special Education Teacher	1.0
	ENL Teacher	0.5
<u>Hommocks Middle School</u>		
	Math AIS Teacher	1.0
	ENL Teacher	0.5
<u>Mamaroneck High School</u>		
	Assistant Principal	1.0
	Guidance Counselor	1.0
	Social Studies Teacher	1.0
	ENL Teacher	1.0
	Technology Teacher	0.6
	Teaching Assistant	1.0
<u>District -wide</u>		
	Director of Performing Arts	1.0
	District-wide Music Coordinator	(1.0)
	Director of K-3 Literacy	1.0
	Response to Intervention Coordinator	(1.0)
	Assistant Director of Athletics	1.0
	504 Coordinator	1.0
Net Increase (Decrease) in Certified Staff		13.6
<u>CLASSIFIED STAFF CHANGES</u>		
<u>Central Staff - Human Resources</u>		
	Clerical Support	1.0
<u>District-wide</u>		
	Clerical Support for Directors	1.0
Net Increase (Decrease) in Classified Staff		2.0
Net Increase in Staff		15.6

DISTRICT STAFFING LEVELS

Central School

Type of Employee	2022-2023 Adopted Budget	2022-2023 Actual	2023-2024 Proposed Budget
Administrators	2.00	2.00	2.00
Clerical Staff	2.50	2.50	2.50
Custodial/Maintenance Staff	4.00	4.00	4.00
Guidance Counselors/Psychologists/Social Workers	2.50	1.60	1.60
Nurses	1.00	1.00	1.00
Teacher Aides/Monitors/Lifeguards	19.92	20.42	20.42
Teachers	38.80	40.30	40.80
Teaching Assistants	1.50	3.50	3.50
Building Total	<u>72.22</u>	<u>75.32</u>	<u>75.82</u>

Chatsworth School

Type of Employee	2022-2023 Adopted Budget	2022-2023 Actual	2023-2024 Proposed Budget
Administrators	2.00	2.00	2.00
Clerical Staff	2.50	2.50	2.50
Custodial/Maintenance Staff	4.00	4.00	4.00
Guidance Counselors/Psychologists/Social Workers	1.00	1.40	1.40
Nurses	1.00	1.00	1.00
Teacher Aides/Monitors/Lifeguards	22.23	20.65	20.65
Teachers	48.45	46.05	47.55
Teaching Assistants	5.50	4.50	4.50
Building Total	<u>86.68</u>	<u>82.10</u>	<u>83.60</u>

DISTRICT STAFFING LEVELS

Mamaroneck Avenue School

Type of Employee	2022-2023 Adopted Budget	2022-2023 Actual	2023-2024 Proposed Budget
Administrators	2.00	2.00	2.00
Clerical Staff	3.00	3.00	3.00
Custodial/Maintenance Staff	4.00	4.00	4.00
Guidance Counselors/Psychologists/Social Workers	3.00	3.00	3.00
Nurses	2.00	2.00	2.00
Teacher Aides/Monitors/Lifeguards	41.04	48.58	48.58
Teachers	68.00	71.99	72.49
Teaching Assistants	9.00	9.00	9.00
Building Total	<u>132.04</u>	<u>143.57</u>	<u>144.07</u>

Murray Avenue School

Type of Employee	2022-2023 Adopted Budget	2022-2023 Actual	2023-2024 Proposed Budget
Administrators	2.00	2.00	2.00
Clerical Staff	2.70	2.70	2.70
Custodial/Maintenance Staff	4.00	4.00	4.00
Guidance Counselors/Psychologists/Social Workers	1.40	1.40	1.40
Nurses	1.00	1.00	1.00
Teacher Aides/Monitors/Lifeguards	24.31	23.00	23.00
Teachers	46.75	45.05	47.05
Teaching Assistants	3.00	3.00	3.00
Building Total	<u>85.16</u>	<u>82.15</u>	<u>84.15</u>

DISTRICT STAFFING LEVELS

Hommocks Middle School

Type of Employee	2022-2023 Adopted Budget	2022-2023 Actual	2023-2024 Proposed Budget
Administrators	4.00	4.00	4.00
Clerical Staff	5.00	5.00	5.00
Custodial/Maintenance Staff	8.00	8.00	8.00
Guidance Counselors/Psychologists/Social Workers	11.00	13.00	13.00
Nurses	2.00	2.00	2.00
Teacher Aides/Monitors/Lifeguards	31.14	29.69	29.69
Teachers	114.90	114.90	116.40
Teaching Assistants	8.00	8.00	8.00
Building Total	<u>184.04</u>	<u>184.59</u>	<u>186.09</u>

Mamaroneck High School

Type of Employee	2022-2023 Adopted Budget	2022-2023 Actual	2023-2024 Proposed Budget
Administrators	4.00	4.00	5.00
Clerical Staff	8.00	8.00	8.00
Custodial/Maintenance Staff	14.00	14.00	14.00
Guidance Counselors/Psychologists/Social Workers	17.00	16.47	17.47
Nurses	2.00	2.00	2.00
Teacher Aides/Monitors/Lifeguards	29.08	19.01	19.01
Teachers	119.90	121.90	124.50
Teaching Assistants	16.00	17.00	18.00
Building Total	<u>209.98</u>	<u>202.38</u>	<u>207.98</u>

DISTRICT STAFFING LEVELS

District-Wide

Type of Employee	2022-2023 Adopted Budget	2022-2023 Actual	2023-2024 Proposed Budget
Administrators	12.00	13.00	16.00
Clerical and Other Classified Staff	33.00	33.10	35.10
Coordinators/Evaluators/Specialists/Translators	3.00	3.00	2.00
Custodial/Maintenance Staff	17.00	17.00	17.00
Guidance Counselors/Psychologists/Social Workers	3.10	4.13	4.13
Nurses	2.15	2.16	2.16
Teacher Aides/Monitors/Lifeguard	2.00	1.92	1.92
Teachers	15.00	16.40	16.40
Teaching Assistants	2.00	1.00	1.00
Building Total	<u>89.25</u>	<u>91.71</u>	<u>95.71</u>

District Summary

Type of Employee	2022-2023 Adopted Budget	2022-2023 Actual	2023-2024 Proposed Budget
Administrators	28.00	29.00	33.00
Clerical and Other Classified Staff	56.70	56.80	58.80
Coordinators/Evaluators/Specialists/Translators	3.00	3.00	2.00
Custodial/Maintenance Staff	55.00	55.00	55.00
Guidance Counselors/Psychologists/Social Workers	39.00	41.00	42.00
Nurses	11.15	11.16	11.16
Teacher Aides/Monitors/Lifeguard	169.72	163.27	163.27
Teachers	451.80	456.59	465.19
Teaching Assistants	45.00	46.00	47.00
District Total	<u>859.37</u>	<u>861.82</u>	<u>877.42</u>

REVENUE SUMMARY

Description	2021-2022 Revenue	2022-2023 Adopted Budget	2022-2023 Revenue at 1/31/2023	2022-2023 Projected Revenue at 1/31/2023	2023-2024 Proposed Revenue	Budget to Budget \$ Change	Budget to Budget % Change
Property Taxes including STAR	131,284,938	134,454,645	86,491,995	134,391,995	137,950,465	3,495,820	2.60%
State Aid	8,118,751	9,492,165	6,825,278	9,495,528	11,513,090	2,020,925	21.29%
Sales Taxes	2,860,024	2,570,000	1,590,875	3,090,875	2,820,000	250,000	9.73%
Health Services	1,043,510	900,000	966,909	1,291,909	975,000	75,000	8.33%
Rental of Facilities	605,902	535,000	332,091	564,034	465,000	-70,000	-13.08%
Tuition	455,149	430,000	501,616	501,616	430,000	0	0.00%
Other	668,381	419,590	231,309	532,060	421,267	1,677	0.40%
Medicare Part D Reimbursement	243,280	300,000	0	300,000	250,000	-50,000	-16.67%
Medicaid and other Federal Aid	285,096	250,000	389,367	389,367	200,000	-50,000	-20.00%
Refund of Prior Year's Expense	268,895	210,000	54,976	110,560	128,322	-81,678	-38.89%
Interest and Earnings	107,615	101,000	1,070,781	1,420,781	365,000	264,000	261.39%
	145,941,541	149,662,400	98,455,197	152,088,725	155,518,144	5,855,744	3.91%

SOURCES OF REVENUE

1001 Real Property Taxes and 1085 – STAR

The Board of Education determines, and the community votes on, the total amount of funds needed to operate the District. Anticipated revenues from sources other than taxes are subtracted from this total. The amount remaining must come from the local property tax levy. The levy is spread among the taxable assessed value in the District. Since the assessed value is not set until the time of the levy, the actual tax rate may differ slightly from the projected tax rate. Under current law, a portion of the tax levy (2.5% in 2022-2023) comes from the NYS School Tax Relief Program (STAR). This amount has steadily decreased from \$7.5M in 2015-2016 to \$3.36M in 2022-2023, a decrease of over 55%.

1001-030 Property Tax - Other Districts

These are the school taxes on properties that are within two school districts. Mamaroneck bills the shared school district for school taxes if the children from those properties attend Mamaroneck Schools.

1081 PILOT

The District is scheduled to receive Payments-in-Lieu-of-Taxes (PILOT) for Mamaroneck Towers. The District will receive a proportionate share of \$75,000.00 (shared with the Town of Mamaroneck, Village of Mamaroneck and Westchester County) for 30 years. The total PILOT amount increases 2.5% per year. The District's share for 2023-2024 is projected to be \$51,267.

1120 Sales Tax

Since 1991, Westchester County has levied a 1% sales tax that it distributes to school districts and municipalities. Effective August 1, 2019, Westchester County increased its sales tax by an additional 1% increasing the overall sales tax rate to 8.375%. Ten percent of the 1% increase is distributed to school districts throughout the county. This increase, along with increased taxes on internet sales and sports gambling, as well as inflation have caused budgeted sales tax revenue to increase.

1310 & 2231 Tuition Regular, Special Ed and Parentally Placed Students

Tuition income is derived from billing non-resident students for tuition to attend our schools and by billing non-resident students' districts of residence for special education related services at the non-public schools within our boundaries. Other school districts may contract with our District to provide services, usually in special education.

2280 Health Services - Other Districts

State law requires the School District to provide certain health services for all children attending non-public schools located within District boundaries. The revenue in this line is generated by billing non-resident children's districts of residence for the provision of these health services at the non-public schools within our School District boundaries. The projected revenue for the current year is higher than typical due to an anticipated settlement with the New York City Department of Education.

2401 Interest Earned

By law, School Districts are allowed to invest all available funds that are not obligated at a particular time in certain types of collateralized investments, such as certificates of deposit issued by a N.Y. State authorized bank or trust company, U.S. Treasuries, repurchase agreements and investments secured with obligations of the U.S., N.Y., or any School District of N.Y. State. Our District traditionally invests in CDs or uses money market accounts based on the best interest rate with the local banks. However, in an effort to expand investment opportunities and increase income and liquidity, the District joins with other school districts and municipalities to invest funds through Cooperative Liquid Asset Fund (CLASS) and New York Liquidated Asset Fund (NYLAF). CLASS and NYLAF must follow the same rules as the banks in terms of providing collateral for all of our investments. This "pooling" of funds allows for greater flexibility in cash flow and usually a better return on the District's investments.

Looking at our cash flow pattern throughout the year, it clearly indicates that there are substantial amounts of money available for investment at certain times in the school year, namely, September/October and January/February when most of the property taxes are received.

Interest on the funds in each reserve are accounted for in the General Fund. However, interest earned on reserve funds is designated for use in that specific reserve fund. Interest rates have been increasing throughout the current budget year.

2410 & 2412 Rental of Facilities

One source of rental income is generated from the Town's payment for the use of the Hommocks Pool. The Town Recreation Department runs pool programs for the community before and after the school day, on weekends and during the summer months. Other income in this line is from rental and fees charged to organizations for other facilities use, i.e., classrooms, auditoriums, gymnasiums and field space.

2700 Medicare Part D

Since our prescription health plan meets the requirements under the law to be as good as or better than Medicare, the District is able to get the Medicare subsidy for eligible retirees.

2701 Refund of Prior Year Expenses

These revenues include refunds from BOCES services that generated a surplus, reimbursements through E-Rate funds from the Universal Schools and Libraries program to offset telecommunications expenses and refunds of miscellaneous expenses.

3xxx State Aid

The State provides aid to public schools statewide. This includes Foundation Aid, Building Aid, Lottery Aid, Transportation Aid, Instructional Materials and other types of Aid. The 2023-2024 general fund State Aid revenue is projected to be \$11,513,090, an increase of 21.3% from the 2022-2023 budgeted state aid.

4601 Medicaid

Some of our students are Medicaid eligible. The District provides certain related services to these children. Therefore, the District is eligible to apply for Medicaid for those services.

PROPOSED EXPENDITURE SUMMARY

Expenditure	% of the budget
Salaries	53.71%
Benefits	25.12%
Debt Service	4.90%
Special Education (excluding salaries)	3.70%
Transportation	3.28%
Contractual Costs	4.77%
Operations & Maintenance (excluding salaries or utilities)	1.17%
Utilities	1.75%
Software & Supplies	.77%
Textbooks	.49%
Other	.36%
Total	100.00%

The total dollar amount of the 2023-2024 Proposed Budget is \$155,518,144. This represents a 3.91% increase when compared with the 2022-2023 Budget. The 2023-2024 Budget continues to invest in the educational programs and has been developed based on the goals and objectives of the School District.

Principals and department heads submit and propose requests for funding. Their proposals then go to the Administrative Cabinet, led by the Superintendent, for further review. The final Proposed Budget reflects a thorough and careful analysis at each level.

The largest components of any school district budget are staff salaries and benefits. Almost 80% of the District's educational investment is in staff-related costs, a percentage that is typical in the region.

Expenditure	2021-2022 Actual Expenditures	2022-2023 Adopted Budget	2022-2023 Expenditures at 1/31/2023	2022-2023 Projected Expenditures	2023-2024 Proposed Budget	\$ Change	% Change
Salaries	77,507,200	79,681,083	36,798,024	77,248,845	83,523,556	3,842,473	4.82%
Benefits	36,289,986	39,192,906	19,852,495	37,316,176	39,062,709	-130,197	-0.33%
Debt Service	6,000,239	6,653,073	1,440,312	6,652,772	7,619,754	966,681	14.53%
Special Education (excluding salaries)	3,754,491	5,773,191	1,580,980	4,692,884	5,757,943	-15,248	-0.26%
Contractual Costs	5,604,440	6,489,234	3,729,492	8,548,778	7,422,001	932,767	14.37%
Transportation	4,994,447	5,159,926	2,023,066	4,581,683	5,095,048	-64,878	-1.26%
Operations & Maintenance (excluding salaries and utilities)	2,829,594	1,807,540	1,933,002	3,894,217	1,813,350	5,810	0.32%
Utilities	2,364,150	2,345,839	1,144,576	2,612,455	2,722,076	376,237	16.04%
Other	1,133,266	603,291	179,434	679,685	553,748	-49,543	-8.21%
Software and Supplies	1,577,615	1,123,708	1,022,798	1,374,923	1,190,512	66,804	5.94%
Textbooks	753,066	832,609	326,662	1,218,552	757,447	-75,162	-9.03%
Total Budget	142,808,494	149,662,400	70,030,841	148,820,970	155,518,144	5,855,744	3.91%

PROPOSED EXPENDITURES BY FUNCTION

PROGRAM	2021-2022 Actual Expenditures	2022-2023 Adopted Budget	2022-2023 Expenditures at 1/31/2023	2022-2023 Projected Expenditures	2023-2024 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
1010 Board Of Education	45,210	30,097	22,014	22,958	30,296	199	0.66%
1040 District Clerk	21,380	29,363	15,572	29,363	25,775	-3,588	-12.22%
1060 District Meeting	31,439	46,725	11,566	46,960	53,900	7,175	15.36%
1240 Chief School Administrator	431,440	439,450	235,535	437,239	541,461	102,011	23.21%
1310 Business Administration	858,457	880,245	494,830	884,822	920,961	40,716	4.63%
1320 Auditing	101,991	127,719	65,470	103,390	118,719	-9,000	-7.05%
1325 Treasurer	14,116	20,456	7,917	14,573	20,757	301	1.47%
1345 Purchasing	156,067	154,180	92,386	157,282	144,633	-9,547	-6.19%
1420 Legal	259,082	278,000	142,827	295,500	278,000	0	0.00%
1430 Personnel	587,459	645,794	391,077	658,229	744,396	98,602	15.27%
1480 Public Information and Services	165,631	167,942	106,842	228,498	114,251	-53,691	-31.97%
1620 Operation of Plant	6,615,984	5,752,493	3,152,016	5,997,613	6,168,373	415,880	7.23%
1621 Maintenance of Plant	3,370,669	3,109,082	2,638,485	5,141,056	3,138,138	29,056	0.93%
1622 Security of Plant	0	801,293	488,418	1,212,215	1,511,285	709,992	88.61%
1670 Central Printing & Mailing	25,577	37,500	12,119	26,356	27,500	-10,000	-26.67%
1680 Central Data Processing	1,451,992	676,745	605,517	1,836,311	724,275	47,530	7.02%
1910 Unallocated Insurance	604,587	654,961	646,295	654,578	741,162	86,201	13.16%
1930 Judgments and Claims	81,544	100,000	546,291	900,000	100,000	0	0.00%
1940 Purch of Land/Right of Way	243,569	207,175	0	250,876	258,403	51,228	24.73%
1950 Assessments on School Property	139,464	153,351	6,247	143,648	154,350	999	0.65%
1981 BOCES Administrative Costs	179,867	211,504	86,753	210,558	247,454	35,950	17.00%
2010 Curriculum Development and Supervision	391,660	414,029	223,138	402,631	427,762	13,733	3.32%
2020 Supervision-Regular School	3,842,988	4,099,317	2,126,337	3,754,710	4,705,985	606,668	14.80%
2060 Research, Assessment & Accountability	675,601	785,850	356,998	713,971	696,693	-89,157	-11.35%
2110 Teaching-Regular School	46,592,363	44,461,411	20,112,944	44,089,383	45,568,970	1,107,559	2.49%
2250 Prg For Sdnts w/Disabil-Med Elgble	16,039,746	18,541,537	7,155,337	16,575,302	19,440,875	899,338	4.85%
2259 Prg For English Language Learners	0	3,104,184	1,274,138	2,865,191	3,616,388	512,204	16.50%
2280 Occupational Education(Grades 9-12)	86,115	91,365	27,837	91,365	207,020	115,655	126.59%
2330 Teaching-Special Schools	226,673	284,500	190,512	279,868	294,500	10,000	3.51%
2610 School Library & AV	1,056,643	1,112,153	502,458	1,040,159	1,069,648	-42,505	-3.82%
2611 Audio Visual	1,628	4,600	750	4,350	2,500	-2,100	-45.65%
2630 Computer Assisted Instruction	1,004,161	924,158	556,720	1,219,107	794,927	-129,231	-13.98%
2702 Curriculum Programs	0	12,000	2,468	2,468	12,000	0	0.00%
2704 Curriculum Programs	4,275	10,000	9,355	9,355	10,000	0	0.00%
2712 Technology	1,750	25,000	550	14,400	25,000	0	0.00%
2722 Staff Development Teachers	53,788	49,000	18,041	46,450	49,000	0	0.00%
2723 Staff Development District	933,258	785,236	253,591	747,487	645,944	-139,292	-17.74%
2724 Contractual Admin Tuition	0	0	0	0	5,000	5,000	100.00%
2751 Curriculum Development	105,099	100,000	86,306	86,306	121,000	21,000	21.00%
2810 Guidance-Regular School	2,497,559	2,634,710	1,216,392	2,642,783	2,930,533	295,823	11.23%
2815 Health Svcs-Regular School	1,485,103	1,660,042	621,920	1,570,192	1,670,809	10,767	0.65%
2820 Psychological Svcs-Reg Schl	1,805,897	1,825,071	850,650	1,866,426	2,000,468	175,397	9.61%
2825 Social Work Svcs-Regular School	693,092	701,729	304,319	679,508	716,839	15,110	2.15%
2850 Co-Curricular Activ-Reg Schl	464,082	521,356	194,855	443,429	576,775	55,419	10.63%
2855 Interscholastic Athletics-Reg Schl	1,318,127	1,522,981	783,451	1,438,805	1,678,081	155,100	10.18%
5510 District Transportation Services	120,906	162,192	74,777	131,718	134,827	-27,365	-16.87%
5530 Garage Building	14,837	14,100	5,697	13,600	17,250	3,150	22.34%
5540 Contract Transportation	4,921,553	5,119,826	2,014,696	4,546,033	5,054,798	-65,028	-1.27%
5550 Public Transportation	19,373	26,000	5,623	25,000	23,000	-3,000	-11.54%
9010 State Retirement	1,662,219	2,034,826	700,269	1,300,555	1,902,035	-132,791	-6.53%
9020 Teachers' Retirement	6,175,204	7,011,527	3,075,774	6,625,709	6,818,095	-193,432	-2.76%
9030 Social Security	5,666,216	6,129,611	2,660,204	5,787,714	6,167,578	37,967	0.62%
9040 Workers' Compensation	690,635	533,648	554,362	733,648	533,648	0	0.00%
9045 Life Insurance	92,122	98,175	41,956	87,916	98,175	0	0.00%
9046 Employer TSA Benefit	82,645	104,030	0	104,030	111,530	7,500	7.21%
9050 Vision/Dental/Welfare	842,610	871,713	810,300	810,300	1,065,654	193,941	22.25%
9051 Unemployment Insurance	0	50,000	0	0	40,000	-10,000	-20.00%
9055 Disability Insurance	24,000	25,926	23,788	25,926	30,608	4,682	18.06%
9060 Hospital, Medical	20,067,074	21,088,318	11,985,842	20,595,246	21,088,318	0	0.00%
9062 Medicare Reimbursement	987,261	1,245,132	0	1,245,132	1,207,068	-38,064	-3.06%
9710 Serial Bonds	0	2,500	0	2,200	2,500	0	0.00%
9789 Other Debt	395,082	395,082	197,542	395,082	395,083	1	0.00%
9799 Lease Debt	123,686	0	0	0	0	0	0.00%
9901 Transfer to Other Funds	6,257,951	6,555,490	1,242,770	6,555,490	7,497,171	941,681	14.36%
Total GENERAL FUND	142,808,507	149,662,400	70,030,844	148,820,970	155,518,144	5,855,744	3.91%

EXPENDITURE DETAIL

1010 Board of Education

The District is led by a seven-member Board of Education which performs policy-making functions for the District. The Board members receive no compensation for their service. These budget categories cover expenses for membership dues, attendance at conferences and other Board expenses.

PROGRAM	2021-2022 Actual Expenditures	2022-2023 Adopted Budget	2022-2023 Expenditures at 1/31/2023	2022-2023 Projected Expenditures	2023-2024 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
1010 Board Of Education							
4 Contractual and Other	40,651	29,296	21,833	22,158	29,296	0	0.0%
45 Materials & Supplies	809	800	181	800	1,000	200	25.0%
49 BOCES Services	3,750	1	0	0	0	-1	-100.0%
Subtotal of 1010 Board Of Education	45,210	30,097	22,014	22,958	30,296	199	0.7%

1040 District Clerk

The District Clerk performs duties prescribed by law, maintains voter registration books and organizes the District's annual meeting. The District Clerk serves as Secretary to the Board of Education, attends all meetings of the Board and records and preserves all minutes of these meetings and all School District records.

PROGRAM	2021-2022 Actual Expenditures	2022-2023 Adopted Budget	2022-2023 Expenditures at 1/31/2023	2022-2023 Projected Expenditures	2023-2024 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
1040 District Clerk							
16 Noninstructional Salaries	16,931	17,270	10,074	17,270	17,615	345	2.0%
49 BOCES Services	4,449	12,093	5,498	12,093	8,160	-3,933	-32.5%
Total 1040 District Clerk	21,380	29,363	15,572	29,363	25,775	-3,588	-12.2%

1060 District Meeting

These budget categories cover expenses and operations related to the annual budget vote, board member elections and additional votes, as required. The increase in the contractual line is due to moving the Bold Systems election system to the contractual line.

PROGRAM	2021-2022 Actual Expenditures	2022-2023 Adopted Budget	2022-2023 Expenditures at 1/31/2023	2022-2023 Projected Expenditures	2023-2024 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
1060 District Meeting							
4 Contractual and Other	8,527	10,000	217	10,080	28,900	18,900	189.0%
45 Materials & Supplies	310	725	232	960	800	75	10.3%
48 Election Systems	22,602	36,000	11,117	35,920	24,200	-11,800	-32.8%
Total 1060 District Meeting	31,439	46,725	11,566	46,960	53,900	7,175	15.4%

1240 Chief School Administrator

This budget category includes the salary of the Superintendent of Schools and the staff salaries for the Superintendent's office as well as other expenses required to run the office. The Superintendent of Schools is responsible for implementing all School Board policies, the administration of all programs and the supervision and direction of all personnel and operations of the School District.

PROGRAM	2021-2022 Actual Expenditures	2022-2023 Adopted Budget	2022-2023 Expenditures at 1/31/2023	2022-2023 Projected Expenditures	2023-2024 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
1240 Chief School Administrator							
15 Instructional Salaries	321,105	329,107	167,450	329,107	429,107	100,000	30.4%
16 Noninstructional Salaries	91,107	92,929	54,209	92,929	94,788	1,859	2.0%
4 Contractual and Other	17,898	16,264	12,754	13,329	16,266	2	0.0%
45 Materials & Supplies	825	800	1,122	1,524	950	150	18.8%
49 BOCES Services	505	350	0	350	350	0	100.0%
Total 1240 Chief School Administrator	431,440	439,450	235,535	437,239	541,461	102,011	23.2%

1310 Business Administration

The Assistant Superintendent for Business Operations is responsible for all non-instructional business of the District. The office oversees all business functions, operations and maintenance of the District's buildings, transportation, non-instructional information technology services, capital projects and food service operations. Included in this budgetary category are all costs to perform the following functions: accounts payable, payroll, benefits, billing and collection, and budget preparation and monitoring.

PROGRAM	2021-2022 Actual Expenditures	2022-2023 Adopted Budget	2022-2023 Expenditures at 1/31/2023	2022-2023 Projected Expenditures	2023-2024 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
1310 Business Administration							
15 Instructional Salaries	257,782	262,914	148,658	262,914	268,148	5,234	2.0%
16 Noninstructional Salaries	494,185	486,458	280,242	499,719	513,861	27,403	5.6%
4 Contractual and Other	5,459	12,600	4,961	7,777	20,600	8,000	63.5%
45 Materials & Supplies	6,557	4,700	3,476	4,704	4,700	0	0.0%
46 Copiers	89,086	108,535	53,298	104,099	108,535	0	0.0%
49 BOCES Services	5,388	5,038	4,195	5,609	5,117	79	1.6%
Total 1310 Business Administration	858,457	880,245	494,830	884,822	920,961	40,716	4.6%

1320 Auditing

The auditing budget covers all State-mandated audit functions including the external audit of the District's financial statements, the annual internal auditor risk assessment and in-depth reviews, and the claims auditor that reviews all non-payroll payments. The reduction is due to reduced fees as a result of Request for Proposal processes.

PROGRAM	2021-2022 Actual Expenditures	2022-2023 Adopted Budget	2022-2023 Expenditures at 1/31/2023	2022-2023 Projected Expenditures	2023-2024 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
1320 Auditing							
16 Noninstructional Salaries	21,141	36,000	11,670	23,670	36,000	0	0.0%
4 Contractual and Other	80,850	91,719	53,800	79,720	82,719	-9,000	-9.8%
Total 1320 Auditing	101,991	127,719	65,470	103,390	118,719	-9,000	-7.0%

1325 Treasurer

The Board of Education appoints a Treasurer whose responsibilities include the approval of all disbursements, maintaining District bank accounts and investing District funds.

PROGRAM	2021-2022 Actual Expenditures	2022-2023 Adopted Budget	2022-2023 Expenditures at 1/31/2023	2022-2023 Projected Expenditures	2023-2024 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
1325 Treasurer							
16 Noninstructional Salaries	12,065	18,456	7,218	12,374	18,757	301	1.6%
4 Contractual and Other	750	500	500	500	500	0	0.0%
45 Materials & Supplies	1,301	1,500	199	1,699	1,500	0	0.0%
Total 1325 Treasurer	14,116	20,456	7,917	14,573	20,757	301	1.5%

1345 Purchasing

The Purchasing Office is responsible for ordering, bidding and tracking services, supplies, textbooks and equipment and ensuring that the District remains compliant with State Education and Municipal Purchasing Laws. The reduction is due to a change in contractual commitments.

PROGRAM	2021-2022 Actual Expenditures	2022-2023 Adopted Budget	2022-2023 Expenditures at 1/31/2023	2022-2023 Projected Expenditures	2023-2024 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
1345 Purchasing							
16 Noninstructional Salaries	134,774	134,833	78,232	137,037	138,663	3,830	2.8%
4 Contractual and Other	21,293	19,227	14,154	19,245	5,850	-13,377	-69.6%
45 Materials & Supplies	0	120	0	1,000	120	0	0.0%
Total 1345 Purchasing	156,067	154,180	92,386	157,282	144,633	-9,547	-6.2%

1420 Legal

The legal code includes a basic retainer and fees for general representation, special education representation, contract review, tax certiorari representation, and labor contract negotiations.

PROGRAM	2021-2022 Actual Expenditures	2022-2023 Adopted Budget	2022-2023 Expenditures at 1/31/2023	2022-2023 Projected Expenditures	2023-2024 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
1420 Legal							
4 Contractual and Other	259,082	278,000	142,827	295,500	278,000	0	0.0%
Total 1420 Legal	259,082	278,000	142,827	295,500	278,000	0	0.0%

1430 Personnel

Personnel costs include the salary of the Assistant Superintendent of Personnel and Administration and clerical staff salaries. Included are costs of recruitment, attendance, certification monitoring and civil service compliance. The increase in this budget reflects the addition of one clerical FTE and the addition of a 1095 vendor and an increase in the printing and advertising budget.

PROGRAM	2021-2022 Actual Expenditures	2022-2023 Adopted Budget	2022-2023 Expenditures at 1/31/2023	2022-2023 Projected Expenditures	2023-2024 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
1430 Personnel							
15 Instructional Salaries	223,479	228,395	161,692	250,317	222,082	-6,313	-2.8%
16 Noninstructional Salaries	218,172	237,008	131,824	230,166	321,997	84,989	35.9%
4 Contractual and Other	127,489	163,439	88,761	158,086	183,039	19,600	12.0%
45 Materials & Supplies	6,058	2,200	4,750	4,909	2,200	0	0.0%
49 BOCES Services	12,261	14,752	4,050	14,751	15,078	326	2.2%
Total 1430 Personnel	587,459	645,794	391,077	658,229	744,396	98,602	15.3%

1480 Public Information

The Public Information codes include the cost of printing communication materials, software and the contract for the Communications Consultant. The Communications Consultant is responsible for developing and maintaining a coordinated and effective communications program. The consultant serves as a liaison with news, media, and community and coordinates District publications which are circulated in the community. The decrease in this budget reflects a change in contractual commitments.

PROGRAM	2021-2022 Actual Expenditures	2022-2023 Adopted Budget	2022-2023 Expenditures at 1/31/2023	2022-2023 Projected Expenditures	2023-2024 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
1480 Public Information							
4 Contractual and Other	165,437	167,692	106,786	228,192	114,001	-53,691	-32.0%
45 Materials & Supplies	194	250	56	306	250	0	0.0%
Total 1480 Public Information	165,631	167,942	106,842	228,498	114,251	-53,691	-32.0%

1620 Operation of Plant

The District owns and maintains Central, Chatsworth, Mamaroneck Avenue and Murray Avenue Elementary Schools, Hommocks Middle School, Mamaroneck High School and the transportation garage. In addition to school day activities and functions, these facilities are used by community groups when school is not in session.

Included in this section are expenses related to the operation of the District's physical plant. The operations salaries include the costs of custodial staff. Equipment, utilities, contractual expenses, materials and supplies are included in this category.

Costs for electricity, telephone, natural gas and water are budgeted according to estimates from the utility companies and historical usage. The increase in utilities is based on projected expenditures for the current year.

PROGRAM	2021-2022 Actual Expenditures	2022-2023 Adopted Budget	2022-2023 Expenditures at 1/31/2023	2022-2023 Projected Expenditures	2023-2024 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
1620 Operation of Plant							
16 Noninstructional Salaries	3,123,008	2,964,512	1,699,820	2,928,064	3,007,587	43,075	1.5%
4 Security and Other Contracts	716,785	3,000	2,399	2,399	3,000	0	0.0%
45 Utilities, Materials & Supplies	2,693,846	2,716,271	1,411,012	2,998,440	3,089,076	372,805	13.7%
46 Other Contracted Maintenance	64,422	58,710	38,442	58,710	58,710	0	0.0%
48 Operations - Projects	9,902	10,000	343	10,000	10,000	0	0.0%
49 BOCES Services	8,021	0	0	0	0	0	0.0%
Total 1620 Operation of Plant	6,615,984	5,752,493	3,152,016	5,997,613	6,168,373	415,880	7.2%

1621 Maintenance of Plant

The maintenance payroll codes include costs of maintenance staff salaries and overtime including the District grounds staff, automotive mechanic, carpenters, electricians, plumbers and HVAC mechanics.

This category covers the maintenance of all boilers, chillers and heating controls, repairs for electrical, HVAC and plumbing systems, sustainability projects, pavement, district-owned vehicles and equipment and the maintenance of facilities and all District fields.

Included in this budget is funding for routine facility repairs, government-mandated testing and inspections such as asbestos, lead testing, water testing, annual structural inspections, air quality testing and others. Funding for architects, engineers and construction management to provide consulting services as needed and plan for future capital improvement projects are included here as well. Costs incurred for the voter-approved capital projects are not included here. They are accounted for in the capital fund.

PROGRAM	2021-2022 Actual Expenditures	2022-2023 Adopted Budget	2022-2023 Expenditures at 1/31/2023	2022-2023 Projected Expenditures	2023-2024 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
1621 Maintenance of Plant							
16 Noninstructional Salaries	1,669,901	1,743,684	1,013,103	1,703,933	1,763,498	19,814	1.1%
2 Equipment	126,762	160,000	129,155	238,598	160,000	0	0.0%
4 Contractual and Other	148,004	191,900	109,886	181,095	195,500	3,600	1.9%
45 Materials & Supplies	515,547	534,968	387,844	541,118	540,610	5,642	1.1%
46 Other Contracted Maintenance	384,786	408,530	172,213	416,686	408,530	0	0.0%
48 Projects	525,669	70,000	826,284	2,059,626	70,000	0	0.0%
Total 1621 Maintenance of Plant	3,370,669	3,109,082	2,638,485	5,141,056	3,138,138	29,056	0.9%

1622 Security of Plant

This function was new for the District in 2022-2023. This function includes costs of contracted security and maintenance of, and software for the video surveillance and visitor management systems. The increase in this budget is due to the increased number of security guards in 2022-2023 and 2023-2024.

PROGRAM	2021-2022 Actual Expenditures	2022-2023 Adopted Budget	2022-2023 Expenditures at 1/31/2023	2022-2023 Projected Expenditures	2023-2024 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
1622 Security of Plant							
4 Contractual and Other	0	770,293	488,367	1,186,215	1,480,285	709,992	92.2%
45 Materials & Supplies	0	31,000	51	26,000	31,000	0	0.0%
Total 1622 Security of Plant	0	801,293	488,418	1,212,215	1,511,285	709,992	88.6%

1670 Central Mailing

This code includes the costs of mailings and delivery.

PROGRAM	2021-2022 Actual Expenditures	2022-2023 Adopted Budget	2022-2023 Expenditures at 1/31/2023	2022-2023 Projected Expenditures	2023-2024 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
1670 Central Printing & Mailing							
45 Postage	25,577	37,500	12,119	26,356	27,500	-10,000	-26.7%
Total 1670 Central Printing & Mailing	25,577	37,500	12,119	26,356	27,500	-10,000	-26.7%

1680 Central Data Processing

This area of the budget contains funding for District servers, student data software, the District website and e-mail, and technical support. The increase in salaries is due to the addition of a summer helper.

PROGRAM	2021-2022 Actual Expenditures	2022-2023 Adopted Budget	2022-2023 Expenditures at 1/31/2023	2022-2023 Projected Expenditures	2023-2024 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
1680 Central Data Processing							
16 Noninstructional Salaries	407,559	406,649	237,462	406,899	433,163	26,514	6.5%
2 Equipment	33,926	28,000	14,200	28,000	15,000	-13,000	-46.4%
4 Contractual and Other	171,155	204,096	120,691	203,718	199,777	-4,319	-2.1%
45 Materials & Supplies	156,880	38,000	180,999	182,864	50,000	12,000	31.6%
48 Projects	682,472	0	52,165	1,014,830	0	0	0.0%
49 BOCES Services	0	0	0	0	26,335	26,335	100.0%
Total 1680 Central Data Processing	1,451,992	676,745	605,517	1,836,311	724,275	47,530	7.0%

1910 Insurance

The insurance category encompasses costs of insurance including fire, theft, extended coverage on buildings and equipment, general liability, boiler, automobile and student activities. The District is a member of the New York State Insurance Reciprocal (NYSIR). This increase in this budget results from an unprecedented increase from the insurance carrier due to insurance trends and the District's losses.

PROGRAM	2021-2022 Actual Expenditures	2022-2023 Adopted Budget	2022-2023 Expenditures at 1/31/2023	2022-2023 Projected Expenditures	2023-2024 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
1910 Unallocated Insurance							
4 Non-Health Insurance	604,587	654,961	646,295	654,578	741,162	86,201	13.2%
Total 1910 Unallocated Insurance	604,587	654,961	646,295	654,578	741,162	86,201	13.2%

1930 Judgments and Claims

Payments for court-ordered certiorari (settlements for challenges to the town assessments) that exceed this budget line are taken from the Reserve for Tax Certiorari. Each year the District transfers funds from the Reserve for Tax Certiorari to meet the demands for payment. At the end of each year, the District tries to replenish the funds transferred out to continue to meet this liability.

PROGRAM	2021-2022 Actual Expenditures	2022-2023 Adopted Budget	2022-2023 Expenditures at 1/31/2023	2022-2023 Projected Expenditures	2023-2024 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
1930 Judgments and Claims							
4 Tax Certiorari	81,544	100,000	546,291	900,000	100,000	0	0.0%
Total 1930 Judgments and Claims	81,544	100,000	546,291	900,000	100,000	0	0.0%

1940 Purchase of Land/ Right of Way

The District pays other school districts for bisected properties. There are parcels through which the common boundary lines of two districts run. The homeowner has the option of choosing which school district the children will attend. The school district of attendance is entitled to all of the property's school taxes.

PROGRAM	2021-2022 Actual Expenditures	2022-2023 Adopted Budget	2022-2023 Expenditures at 1/31/2023	2022-2023 Projected Expenditures	2023-2024 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
1940 Purch of Land/Right of Way							
4 Taxes - Other Districts	243,569	207,175	0	250,876	258,403	51,228	24.7%
Total 1940 Purch of Land/Right of Way	243,569	207,175	0	250,876	258,403	51,228	24.7%

1950 Assessments on School Property

The District is required to pay sewer taxes to the Town of Mamaroneck.

PROGRAM	2021-2022 Actual Expenditures	2022-2023 Adopted Budget	2022-2023 Expenditures at 1/31/2023	2022-2023 Projected Expenditures	2023-2024 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
1950 Assessments on School Property							
4 Sewer Taxes	139,464	153,351	6,247	143,648	154,350	999	0.7%
Total 1950 Assessments on School Property	139,464	153,351	6,247	143,648	154,350	999	0.7%

1981 BOCES Administrative Charges

The Administrative costs for BOCES services appear in this section. The District is not a component of BOCES. Therefore, instead of paying annual administrative and capital charges based on True Value or RWADA as a component district does, the District pays an administrative fee on all BOCES services purchased. The increase is a result of an increase in BOCES services, especially technology purchases.

PROGRAM	2021-2022 Actual Expenditures	2022-2023 Adopted Budget	2022-2023 Expenditures at 1/31/2023	2022-2023 Projected Expenditures	2023-2024 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
1981 BOCES Administrative Costs							
49 BOCES Services	179,867	211,504	86,753	210,558	247,454	35,950	17.0%
Total 1981 BOCES Administrative Costs	179,867	211,504	86,753	210,558	247,454	35,950	17.0%

2010 Curriculum Development and Supervision

The Assistant Superintendent for Curriculum and Instruction provides leadership in the ongoing development and enhancement of the entire K-12 instructional program and is directly responsible for development and evaluation of instructional specialists and monitoring of District-wide assessment programs.

The District, through its Annual Professional Performance Review (APPR) Committee, continues to meet the Commissioner of Education's regulations for teacher and principal supervision. The District has developed an effective evaluation framework, prioritizing system-wide observation of teaching and learning and use of student achievement data.

PROGRAM	2021-2022 Actual Expenditures	2022-2023 Adopted Budget	2022-2023 Expenditures at 1/31/2023	2022-2023 Projected Expenditures	2023-2024 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
2010 Curriculum Development and Suprvsn							
15 Instructional Salaries	264,283	272,834	155,761	267,019	280,698	7,864	2.9%
16 Noninstructional Salaries	84,629	86,196	47,016	86,196	87,794	1,598	1.9%
4 Contractual and Other	10,199	13,150	4,177	13,064	13,150	0	0.0%
45 Materials & Supplies	4,375	9,150	3,104	3,653	10,000	850	9.3%
49 BOCES Services	28,174	32,699	13,080	32,699	36,120	3,421	10.5%
Total 2010 Curriculum Development and Suprvsn	391,660	414,029	223,138	402,631	427,762	13,733	3.3%

2020 Supervision – Regular

The principals of each of the District's six schools have the responsibility for the operation of the building, the supervision of staff and the direction of the education program. The assistant principals lend support to the principals with the day-to-day operations of the building. This budget includes the addition of a Director of K-3 Literacy and a Director of Performing Arts. It also reflects the move of the Director of Diversity, Equity and Inclusion to the general fund budget.

PROGRAM	2021-2022 Actual Expenditures	2022-2023 Adopted Budget	2022-2023 Expenditures at 1/31/2023	2022-2023 Projected Expenditures	2023-2024 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
2020 Supervision-Regular School							
15 Instructional Salaries	2,798,530	3,012,282	1,704,065	2,934,831	3,584,372	572,090	19.0%
16 Noninstructional Salaries	1,012,367	1,048,185	398,911	778,837	869,569	-178,616	-17.0%
2 Equipment	4,375	2,750	0	2,750	2,000	-750	-27.3%
4 Contractual and Other	1,363	2,200	1,334	2,474	10,950	8,750	397.7%
45 Materials & Supplies	26,353	33,900	22,027	35,818	38,300	4,400	13.0%
Total 2020 Supervision-Regular School	3,842,988	4,099,317	2,126,337	3,754,710	4,505,191	405,874	9.9%

2060 Research, Planning and Evaluation

This office is responsible for reporting, verifying and analyzing student data as required by the District and the New York State Education Department. These responsibilities include the administration of standardized tests in grades 3 through 8 and reporting on all standardized tests District-wide. The office oversees all aspects of student data including attendance, registration and program evaluation. The office is responsible for producing reports which come as a result of research assigned by the Superintendent and Assistant Superintendent for Curriculum and Instruction.

PROGRAM	2021-2022 Actual Expenditures	2022-2023 Adopted Budget	2022-2023 Expenditures at 1/31/2023	2022-2023 Projected Expenditures	2023-2024 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
2060 Research, Assessment & Accountability							
15 Instructional Salaries	179,158	182,274	103,912	178,121	184,388	2,114	1.2%
16 Noninstructional Salaries	264,852	320,505	124,923	225,460	238,578	-81,927	-25.6%
4 Contractual and Other	66,704	73,940	21,205	75,165	73,400	-540	-0.7%
45 Materials & Supplies	2,089	4,250	1,654	3,044	4,000	-250	-5.9%
49 BOCES Services	162,798	204,881	105,304	232,181	196,327	-8,554	-4.2%
Total 2060 Research, Assessment & Accountability	675,601	785,850	356,998	713,971	696,693	-89,157	-11.3%

2110 Teaching – Regular School

This section of the budget accounts for the basic regular education program provided to the students of the District. Included in this section are the salaries of teachers from K through Grade 12, textbooks, instructional supplies and materials, equipment for classrooms and contractual expenses needed for instruction. Included in this budget is one contingent teaching position to provide for an unanticipated enrollment increase. The increase in this budget is caused by the increase in teaching positions in the 23-24 budget. The decrease in non-instructional salaries results from shifting special education aides to the special education budget.

PROGRAM	2021-2022 Actual Expenditures	2022-2023 Adopted Budget	2022-2023 Expenditures at 1/31/2023	2022-2023 Projected Expenditures	2023-2024 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
2110 Teaching-Regular School							
15 Instructional Salaries	42,695,159	40,389,496	18,334,009	39,874,863	41,742,056	1,352,560	3.3%
16 Noninstructional Salaries	1,740,861	2,099,270	682,193	2,031,429	2,033,749	-65,521	-3.1%
2 Equipment	41,433	72,450	25,417	111,321	78,272	5,822	8.0%
4 Contractual and Other	345,987	367,250	169,243	336,217	353,651	-13,599	-3.7%
45 Materials & Supplies	909,086	558,519	586,974	758,703	563,353	4,834	0.9%
46 Sch. Library AV Loan Prog	93,855	268,372	89,380	207,493	258,518	-9,854	-3.7%
48 Textbooks	665,743	576,109	182,230	638,462	604,447	28,338	4.9%
49 BOCES Services	100,239	129,945	43,498	130,895	135,717	5,772	4.4%
Total 2110 Teaching-Regular School	46,592,363	44,461,411	20,112,944	44,089,383	45,769,763	1,308,352	2.9%

2250 Special Education

Inclusive of the Pre-K special needs children, the Special Education Department serves over 950 students. We pride ourselves on being able to provide in-district programs for 90% of our special needs students. When our own programs cannot accommodate the needs of students, services are provided by the Board of Cooperative Educational Services (BOCES), other public schools or private schools which are approved by New York State. Similar to districts around us and across New York State, there continues to be a pattern of higher incidence of secondary students who require therapeutic support for social-emotional needs. In response to this need, several years ago, the district developed an Emotional Support Program (ESP) which has successfully addressed needs of

students who might have previously been placed in therapeutic day programs and is looking to add a similar program at the middle level in the coming year.

The Special Education Department continues to develop supports and structures to enable our students to be educated within the district when at all possible. The creation of these programs also allows us to charge tuition to other school districts that send their students to our programs when space allows. This, along with billing other districts for related services and providing services to students who attend our non-public schools, such as FASNY and Saints John and Paul, is reflected in tuition revenue.

The District's goal will always be to meet students' needs in the least restrictive and most inclusive environment possible.

Through a joint Request for Proposals (RFP) with neighboring school districts, mandated contracted specialists have been secured at competitive rates.

The increase in instructional salaries is due to budgeting for additional teachers and a 504 Coordinator. The increase in non-instructional salaries results from moving special education aides to the special education budget.

PROGRAM	2021-2022 Actual Expenditures	2022-2023 Adopted Budget	2022-2023 Expenditures at 1/31/2023	2022-2023 Projected Expenditures	2023-2024 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
2250 Programs for Students with Disabilities							
15 Instructional Salaries	9,826,768	9,992,660	4,528,197	9,461,713	10,516,380	523,720	5.2%
16 Noninstructional Salaries	2,458,487	2,775,686	1,046,160	2,420,705	3,166,554	390,868	14.1%
2 Equipment	3,156	14,000	1,198	8,923	14,000	0	0.0%
4 Contractual and Other	967,317	1,630,732	335,063	1,124,494	1,621,425	-9,307	-0.6%
45 Materials & Supplies	93,889	106,262	116,150	131,801	118,954	12,692	11.9%
472 Tuition-All Other	1,181,024	2,157,225	536,317	1,933,641	1,937,239	-219,986	-10.2%
48 Textbooks	0	500	935	935	500	0	0.0%
49 BOCES Services	1,509,105	1,864,472	591,317	1,493,090	2,065,825	201,353	10.8%
Total 2250 Programs for Students with Disabilities	16,039,746	18,541,537	7,155,337	16,575,302	19,440,877	899,340	4.9%

2259 Programs for English and Dual Language Learners

NYSED has created function 2259 to include expenditures for English Language Learners (ELL). Included in this function are the costs of salaries, contractual costs for programs, supplies, textbooks, and BOCES expenditures for the ELL and dual-language (Dos Caminos) programs. The increase in this budget is due to an increase in positions and recording of costs for these programs in this function.

PROGRAM	2021-2022 Actual Expenditures	2022-2023 Adopted Budget	2022-2023 Expenditures at 1/31/2023	2022-2023 Projected Expenditures	2023-2024 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
2259 Programs for English & Dual Language Learners							
15 Instructional Salaries	0	2,897,503	1,201,200	2,740,975	3,306,722	409,219	14.1%
16 Noninstructional Salaries	0	113,681	29,485	49,378	202,966	89,285	78.5%
4 Contractual and Other	0	12,000	4,050	12,620	15,000	3,000	25.0%
45 Materials & Supplies	0	26,000	19,877	19,877	35,000	9,000	34.6%
48 Textbooks	0	49,000	15,446	38,261	50,500	1,500	3.1%
49 BOCES Services	0	6,000	4,080	4,080	6,200	200	3.3%
Total 2259 Programs for English Language Learners	0	3,104,184	1,274,138	2,865,191	3,616,388	512,204	16.5%

2280 Occupational Education

Funds are budgeted for regular education students to attend the Occupational Education Program at Southern Westchester BOCES. There has been a continued interest among high school students to participate in this occupational training. The increase in this budget is due to an increase in the number of students participating in this program and the shift of the costs of some of the slots back to the general fund.

PROGRAM	2021-2022 Actual Expenditures	2022-2023 Adopted Budget	2022-2023 Expenditures at 1/31/2023	2022-2023 Projected Expenditures	2023-2024 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
2280 Occupational Education							
49 BOCES Services	86,115	91,365	27,837	91,365	207,020	115,655	126.6%
Total 2280 Occupational Education	86,115	91,365	27,837	91,365	207,020	115,655	126.6%

2330 Special Schools

This part of the budget provides funding for programming to support our students outside of the school year.

PROGRAM	2021-2022 Actual Expenditures	2022-2023 Adopted Budget	2022-2023 Expenditures at 1/31/2023	2022-2023 Projected Expenditures	2023-2024 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
2330 Teaching-Special Schools							
15 Instructional Salaries	0	7,500	368	2,868	7,500	0	0.0%
4 Summer Enrichment	196,600	225,000	135,000	221,856	225,000	0	0.0%
48 Continuing Education	30,073	52,000	55,144	55,144	62,000	10,000	19.2%
Total 2330 Teaching-Special Schools	226,673	284,500	190,512	279,868	294,500	10,000	3.5%

2610 Library

The librarians continue to use web-based software provided by Follet for the library catalogs detailing the holdings of each of the libraries. To maintain the libraries as active hubs for research serving both students and teachers, the six school libraries are equipped with multi-media computer work stations, laser printers, internet access and a wide range of database resources. Other equipment in the libraries includes scanners, LCD projectors, digital cameras and large screen displays. Library teachers continue to have enhanced abilities to act as key information resources for the students and staff in their buildings and the libraries are a main hub for technology use.

PROGRAM	2021-2022 Actual Expenditures	2022-2023 Adopted Budget	2022-2023 Expenditures at 1/31/2023	2022-2023 Projected Expenditures	2023-2024 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
2610 School Library & AV							
15 Instructional Salaries	763,202	776,069	333,095	714,426	731,461	-44,608	-5.7%
16 Noninstructional Salaries	193,288	227,027	108,073	216,144	224,327	-2,700	-1.2%
45 Materials & Supplies	78,419	86,559	39,081	87,091	83,860	-2,699	-3.1%
49 BOCES Services	21,734	22,498	22,209	22,498	30,000	7,502	33.3%
Total 2610 School Library & AV	1,056,643	1,112,153	502,458	1,040,159	1,069,648	-42,505	-3.8%

2611 Audio Visual

The Reproduction/Instructional Materials Center provides support to the entire staff in the form of in-house printing, technical services (AV equipment), film and video distribution and lamination. The reduction in this budget results from tracking actual spending.

PROGRAM	2021-2022 Actual Expenditures	2022-2023 Adopted Budget	2022-2023 Expenditures at 1/31/2023	2022-2023 Projected Expenditures	2023-2024 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
2611 Audio Visual							
4 Contractual and Other	0	1,000	0	0	500	-500	-50.0%
45 Materials & Supplies	1,628	3,600	750	4,350	2,000	-1,600	-44.4%
Total 2611 Audio Visual	1,628	4,600	750	4,350	2,500	-2,100	-45.7%

2630 Computer Instruction

Expenditures listed within the computer instruction area of the budget include funding for instructional technology coaches and technology resources that directly support classroom instruction. The District continually refines and implements a technology plan aligning the purchase of technology resources with teaching and learning goals. In addition to computer hardware resources (e.g., computers, laptops, tablets, and interactive projectors) the District maintains annual computer software contracts including website hosting and instructional software that guides day-to-day learning activities. Salaries have been reduced due to retirements. Equipment funds have shifted to supplies due to the increase in the equipment threshold. Contractual costs have moved to BOCES. The Hommocks Wi-Fi project has been removed from the budget.

PROGRAM	2021-2022 Actual Expenditures	2022-2023 Adopted Budget	2022-2023 Expenditures at 1/31/2023	2022-2023 Projected Expenditures	2023-2024 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
2630 Computer Assisted Instruction							
15 Instructional Salaries	191,168	140,431	74,706	176,494	120,253	-20,178	-14.4%
2 Equipment	85,583	81,000	0	5,000	25,000	-56,000	-69.1%
4 Contractual and Other	241,304	250,412	178,606	190,998	220,367	-30,045	-12.0%
45 Materials & Supplies	433,606	297,315	210,605	320,999	370,955	73,640	24.8%
48 Special Projects	52,500	155,000	71,007	481,000	35,000	-120,000	-77.4%
49 BOCES Services	0	0	21,796	44,616	23,352	23,352	0.0%
Total 2630 Computer Assisted Instruction	1,004,161	924,158	556,720	1,219,107	794,927	-129,231	-14.0%

2702 Building Bridges

This District-wide program promotes awareness of and respect for physical and learning differences.

PROGRAM	2021-2022 Actual Expenditures	2022-2023 Adopted Budget	2022-2023 Expenditures at 1/31/2023	2022-2023 Projected Expenditures	2023-2024 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
2702 Curriculum Programs							
4 Building Bridges	0	12,000	2,468	2,468	12,000	0	0.0%
Total 2702 Curriculum Programs	0	12,000	2,468	2,468	12,000	0	0.0%

2704 Caprice Advisory Program

The Caprice Advisory Program was created to help freshmen and their families when they enter the High School. High School seniors assist the freshmen with the transition from Hommocks to the High School. This line represents costs for this program exclusive of stipends.

PROGRAM	2021-2022 Actual Expenditures	2022-2023 Adopted Budget	2022-2023 Expenditures at 1/31/2023	2022-2023 Projected Expenditures	2023-2024 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
2704 Curriculum Programs							
4 Caprice Advisory Program	4,275	10,000	9,355	9,355	10,000	0	0.0%
Total 2704 Curriculum Programs	4,275	10,000	9,355	9,355	10,000	0	0.0%

2712-2751 Professional Development

Teaching matters. Numerous studies have shown that teacher quality is the single largest factor that adds value to student learning, overshadowing students' previous achievement, class size, and ethnic and socioeconomic status. For this reason, it is imperative that the District recruit, develop and retain strong teachers.

Instruction matters. Certain research-based teaching practices are more conducive to student learning than others. Professional development is a crucial means of extending teachers' knowledge and instructional repertoire; it is the vehicle for developing District-wide curriculum consistency and challenge.

Our District is proud of its ongoing commitment to quality professional development that leads to enhanced learning experiences and achievement for our children. Our staff development program targets perennial, mission-driven goals in the areas of differentiation of instruction and closing the achievement gaps. In addition, content-specific development is provided each year in response to District, school, and departmental goals.

The professional development codes listed include salaries for District coaches, funds for employees to attend District-sponsored summer workshops and out-of-district professional development opportunities.

The decrease in function 2723 is a result of adding the Director of K-3 Literacy in function 2020 and eliminating one elementary literacy coach. The increase in 2751 is to provide support for new programs.

PROGRAM	2021-2022 Actual Expenditures	2022-2023 Adopted Budget	2022-2023 Expenditures at 1/31/2023	2022-2023 Projected Expenditures	2023-2024 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
2712 Technology							
15 Technology Staff Development	1,750	25,000	550	14,400	25,000	0	0.0%
Total 2712 Technology	1,750	25,000	550	14,400	25,000	0	0.0%
2722 Staff Development - Teachers							
15 Instructional Salaries	26,238	19,000	3,750	14,000	19,000	0	0.0%
4 Contractual and Other	27,550	30,000	14,291	32,450	30,000	0	0.0%
Total 2722 Staff Development - Teachers	53,788	49,000	18,041	46,450	49,000	0	0.0%
2723 Staff Development - District							
12 Math and Reading Specialists	676,794	556,936	211,031	502,275	367,313	-189,623	-34.0%
15 Instructional Salaries	39,319	25,000	1,062	41,062	25,000	0	0.0%
4 Contractual and Other	192,724	150,000	38,882	150,000	200,000	50,000	33.3%
45 Materials and Supplies	882	0	0	0	0	0	0.0%
49 BOCES Services	23,539	53,300	2,616	54,150	53,631	331	0.6%
Total 2723 Staff Development - District	933,258	785,236	253,591	747,487	645,944	-139,292	-17.7%
2724 Staff Development - Admin							
4 Contractual and Other	0	0	0	0	5,000	5,000	0.0%
Total 2724 Staff Development -Admin	0	0	0	0	5,000	5,000	0.0%
2751 Curriculum Development							
15 Instructional Salaries	105,099	100,000	86,306	86,306	121,000	21,000	21.0%
Total 2751 Curriculum Development	105,099	100,000	86,306	86,306	121,000	21,000	21.0%

2810 Guidance

Guidance Counselors are an essential component of our secondary schools. In addition to scheduling academic advisement and post-secondary planning, they provide the social emotional-support at the foundation of students' school and life success.

The Counseling Center provides direct mental health services to the school District at the elementary and secondary levels. These services include programs and services for students, staff and parents in need. The increase reflects an additional counselor at the high school level in 2023-2024 and a counselor that was not budgeted but was added at the middle school in the current year.

PROGRAM	2021-2022 Actual Expenditures	2022-2023 Adopted Budget	2022-2023 Expenditures at 1/31/2023	2022-2023 Projected Expenditures	2023-2024 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
2810 Guidance							
15 Instructional Salaries	2,200,736	2,244,787	1,079,872	2,300,202	2,543,783	298,996	13.3%
16 Noninstructional Salaries	213,613	224,833	105,448	205,557	248,400	23,567	10.5%
4 Contractual and Other	77,716	157,840	27,433	129,631	131,500	-26,340	-16.7%
45 Materials & Supplies	5,494	7,250	3,639	7,243	6,850	-400	-5.5%
49 BOCES Services	0	0	0	150	0	0	0.0%
Total 2810 Guidance	2,497,559	2,634,710	1,216,392	2,642,783	2,930,533	295,823	11.2%

2815 Health Services

The District employs nurses in each of the District's schools and non-public schools that provide a host of services, i.e., collecting and arranging for State mandated physical exams, hearing and vision testing, dispensing doctor prescribed medications during the school day, assessing injured or sick children, performing sports clearance and consulting with physicians and parents. The increase in salaries and decrease in contractual costs result from hiring for the non-public schools instead of contracting for them.

PROGRAM	2021-2022 Actual Expenditures	2022-2023 Adopted Budget	2022-2023 Expenditures at 1/31/2023	2022-2023 Projected Expenditures	2023-2024 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
2815 Health Services							
16 Noninstructional Salaries	953,119	1,033,582	520,834	1,028,224	1,085,313	51,731	5.0%
2 Equipment	4,500	4,500	0	4,500	4,500	0	0.0%
4 Contractual and Other	482,031	572,250	69,116	486,951	530,346	-41,904	-7.3%
45 Materials & Supplies	45,453	49,710	31,970	50,517	50,650	940	1.9%
Total 2815 Health Services	1,485,103	1,660,042	621,920	1,570,192	1,670,809	10,767	0.6%

2820 & 2825 Psychological/Social Worker Services

These lines fund psychologists and social workers throughout the District. Psychologists and social workers provide both mandated and non-mandated counseling sessions. They meet with students individually and in small groups depending on need. These departments play a critical role in all crisis intervention, mental health and psychological evaluation, and work closely with families to ensure students are well-supported both in and out of our schools. Our psychologists currently chair about 80% of the Committee on Special Education meetings, frequently participate in 504 and Instructional Support Team meetings, and consult with District staff. We constantly look for ways to increase our funding from outside sources which at times requires us to fund different salaries through grants rather than as originally projected.

PROGRAM	2021-2022 Actual Expenditures	2022-2023 Adopted Budget	2022-2023 Expenditures at 1/31/2023	2022-2023 Projected Expenditures	2023-2024 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
2820 Psychological Services							
15 Instructional Salaries	1,805,897	1,825,071	850,650	1,866,426	2,000,468	175,397	9.6%
Total 2820 Psychological Services	1,805,897	1,825,071	850,650	1,866,426	2,000,468	175,397	9.6%
2825 Social Work Services							
15 Instructional Salaries	693,092	701,729	304,319	679,508	716,839	15,110	2.2%
Total 2825 Social Work Services	693,092	701,729	304,319	679,508	716,839	15,110	2.2%

2850 Co-Curricular Activities

The District has an extensive list of extra-curricular activities in the Hommocks Middle School and Mamaroneck High School. The amount of the stipend received by the advisors for these activities is set by the MTA contract and is dependent upon the amount of advisor time required, longevity of the advisor in the position and the impact of the activity on the school in general. Not every activity is funded every year.

PROGRAM	2021-2022 Actual Expenditures	2022-2023 Adopted Budget	2022-2023 Expenditures at 1/31/2023	2022-2023 Projected Expenditures	2023-2024 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
2850 Co-Curricular Activities							
15 Instructional Salaries	333,977	454,252	170,303	375,051	510,662	56,410	12.42%
16 Noninstructional Salaries	39,924	40,552	20,276	40,552	41,363	811	0.00%
4 Contractual and Other	88,948	25,100	3,101	26,606	23,250	-1,850	-7.37%
45 Materials & Supplies	1,233	1,452	1,175	1,220	1,500	48	3.31%
Total 2850 Co-Curricular Activities	464,082	521,356	194,855	443,429	576,775	55,419	10.6%

2855 Interscholastic Athletics

In a typical year, Mamaroneck has one of the most extensive athletic programs in Section I and Westchester County with 78 teams. The athletic program consists of three seasons of activities: fall, winter and spring. Each season attracts over 500 students. Throughout the school year over 1,500 students participate in the athletic programs in varsity, junior varsity and freshman programs for high school students and modified programs for middle school students.

This budget includes funds for supervision during both the District's and other's activities. The continued funding for travel reflects the costs of our athletes experiencing success during regular season play and continuing on to the New York State tournaments. Generally, a few District teams participate in State Championship play each year. The District receives reimbursement from NYSPHAA for some costs incurred through participation in State tournaments.

Changes in this budget include the addition of an Assistant Director of Athletics.

PROGRAM	2021-2022 Actual Expenditures	2022-2023 Adopted Budget	2022-2023 Expenditures at 1/31/2023	2022-2023 Projected Expenditures	2023-2024 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
2855 Interscholastic Athletics							
15 Instructional Salaries	823,834	898,335	466,496	856,084	1,051,956	153,621	17.1%
16 Noninstructional Salaries	47,625	70,000	25,672	50,672	70,000	0	0.0%
2 Athletic Equipment	21,458	25,000	0	26,291	30,000	5,000	20.0%
4 Contractual and Other	222,558	297,500	165,114	269,647	285,100	-12,400	-4.2%
45 Materials & Supplies	66,847	60,500	40,696	64,465	60,500	0	0.0%
49 BOCES Services	135,805	171,646	85,473	171,646	180,525	8,879	5.2%
Total 2855 Interscholastic Athletics	1,318,127	1,522,981	783,451	1,438,805	1,678,081	155,100	10.2%

5510 District Transportation

This code represents the costs of coordinating transportation for field trips and intra-District trips as well as the addition of a Supervisor of Transportation.

PROGRAM	2021-2022 Actual Expenditures	2022-2023 Adopted Budget	2022-2023 Expenditures at 1/31/2023	2022-2023 Projected Expenditures	2023-2024 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
5510 District Transportation Services							
16 Noninstructional Salaries	71,122	162,192	74,777	131,718	134,827	-27,365	-16.9%
45 Insurance	49,784	0	0	0	0	0	0.0%
Total 5510 District Transportation Services	120,906	162,192	74,777	131,718	134,827	-27,365	-16.9%

5530 District Transportation Services

The District maintains a garage to perform routine repairs and maintenance on its vehicles and other motorized equipment.

PROGRAM	2021-2022 Actual Expenditures	2022-2023 Adopted Budget	2022-2023 Expenditures at 1/31/2023	2022-2023 Projected Expenditures	2023-2024 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
5530 Garage Building							
45 Utilities	14,837	14,100	5,697	13,600	17,250	3,150	22.3%
Total 5530 Garage Building	14,837	14,100	5,697	13,600	17,250	3,150	22.3%

5540 Contract Transportation

The District contracts our transportation services in an effort to keep transportation costs down. The significant decrease in this area of budget results from working to make the routes more efficient.

PROGRAM	2021-2022 Actual Expenditures	2022-2023 Adopted Budget	2022-2023 Expenditures at 1/31/2023	2022-2023 Projected Expenditures	2023-2024 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
5540 Contract Transportation							
16 Noninstructional Salaries	11,100	0	2,950	2,950	0	0	0.0%
4 Contracted Buses and Management	4,785,651	5,050,576	1,991,055	4,449,833	4,889,285	-161,291	-3.2%
45 Contracted Bus Fuel	124,802	69,250	20,691	93,250	165,513	96,263	139.0%
Total 5540 Contract Transportation	4,921,553	5,119,826	2,014,696	4,546,033	5,054,798	-65,028	-1.3%

5550 Public Transportation

The District provides passes for public transportation to students as per the District's Board policy.

PROGRAM	2021-2022 Actual Expenditures	2022-2023 Adopted Budget	2022-2023 Expenditures at 1/31/2023	2022-2023 Projected Expenditures	2023-2024 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
5550 Public Transportation							
404 Public Transportation	19,373	26,000	5,623	25,000	23,000	-3,000	-11.5%
Total 5550 Public Transportation	19,373	26,000	5,623	25,000	23,000	-3,000	-11.5%

9000's Benefits

All expenditures in the benefits section of the budget are either

Mandated by law

- Employees' Retirement System contributions
- Teachers' Retirement System contributions
- Social Security
- Unemployment Benefits
- Workers' Compensation Insurance

or

Negotiated in Contracts

- Health Insurance
- Dental/Vision Insurance
- Life Insurance
- Disability Insurance
- Tax Shelter Payments

9010 NYS Employees' Retirement

The District is required to provide a contribution for all classified employees who belong to the New York State and Local Employees' Retirement System (ERS). ERS contributions by the District are dependent upon the tier to which the employee belongs and the tier is determined by when the individual joined the system. The rates are set by the retirement system. The decrease is a result of newer employees entering the system at lower employer contribution rates.

9020 NYS Teachers' Retirement

Teachers and Administrators are members of the New York State Teachers' Retirement System (TRS). The rate is set by the retirement system. The rate to be applied to certified payroll in 2023-2024 will be 9.76%. The rate is 10.29% of certified payroll in 2022-2023. The decrease in the budgeted amount is due to the decrease in the rate.

9030 Social Security and Medicare

By law we are required to pay Social Security and Medicare taxes on salaries paid. The increase is due to the increase in salaries and the increase in the maximum amount subject to Social Security tax.

9040 Workers' Compensation

Workers' Compensation insurance coverage is required by law. Effective 7/1/2018, the District joined the Southern Westchester Cooperative Workers' Compensation Self-Insurance Plan. As a result, this budget has remained stable.

9045 Life Insurance

Employee contracts require that Administrators, Teachers, CSEA Members and Secretarial staff receive term life insurance.

9046 Employer TSA Benefit

Some employee contracts require Tax Shelter Annuity payments by the District.

9050 Dental/Vision Welfare Funds

The Administrators, Teachers, and Clerical contracts require payments to the Mamaroneck Teachers' Association's Welfare Fund for each eligible employee for dental/vision insurance. The increase in this budget line is due to an increase in the District's contribution to this Fund. The CSEA Custodial contract requires contributions to the CSEA Benefit Fund.

9051 Unemployment Insurance

Unemployment coverage is required by law. Unlike private industry, public school districts pay for Unemployment Benefits as claims are made. The decrease is due to the reduction in the current year's claims.

9055 Disability Income Insurance

The Administrator and Clerical unit members are covered with disability contracts and the Custodial unit members are covered for disability through the State Insurance Fund.

9060 Hospitalization and Medical Insurance

Effective July 1, 2020, the District joined the Municipal Employees Benefits Consortium (MEBCO). As a result, the 9060 budget has not increased since then.

9062 Medicare Part B

The District becomes the secondary health coverage provider once retirees are eligible for Medicare. Therefore, the District must reimburse retirees for their Medicare Part B contributions.

SUMMARY OF BENEFITS

PROGRAM	2021-2022 Actual Expenditures	2022-2023 Adopted Budget	2022-2023 Expenditures at 1/31/2023	2022-2023 Projected Expenditures	2023-2024 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
9010 NYS Employees' Retirement	1,662,219	2,034,826	700,269	1,300,555	1,902,035	-132,791	-6.5%
9020 NYS Teachers' Retirement	6,175,204	7,011,527	3,075,774	6,625,709	6,818,095	-193,432	-2.8%
9030 Social Security	5,666,216	6,129,611	2,660,204	5,787,714	6,167,578	37,967	0.6%
9040 Workers' Compensation	690,635	533,648	554,362	733,648	533,648	0	0.0%
9045 Life Insurance	92,122	98,175	41,956	87,916	98,175	0	0.0%
9046 Employer TSA Benefit	82,645	104,030	0	104,030	111,530	7,500	7.2%
9050 Dental and Vision Coverage	842,610	871,713	810,300	810,300	1,065,654	193,941	22.2%
9051 Unemployment Benefits	0	50,000	0	0	40,000	-10,000	-20.0%
9055 Disability Insurance	24,000	25,926	23,788	25,926	30,608	4,682	18.1%
9060 Health Insurance	20,067,074	21,088,318	11,985,842	20,595,246	21,088,318	0	0.0%
9062 Medicare Part B	987,261	1,245,132	0	1,245,132	1,207,068	-38,064	-3.1%
Employee Benefits Total	36,289,986	39,192,906	19,852,495	37,316,176	39,062,709	-130,197	-0.3%

9710 Serial Bonds

This pays for mandated annual financial disclosures. Fees incurred to borrow for the capital projects are accounted for elsewhere in the capital and debt service funds.

PROGRAM	2021-2022 Actual Expenditures	2022-2023 Adopted Budget	2022-2023 Expenditures at 1/31/2023	2022-2023 Projected Expenditures	2023-2024 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
9710 Serial Bonds							
702 Fiscal Agent Fees	0	2,500	0	2,200	2,500	0	0.00%
Total 9710 Serial Bonds	0	2,500	0	2,200	2,500	0	0.00%

9789 EPC Lease

This function represents payments for the District's energy performance contract.

PROGRAM	2021-2022 Actual Expenditures	2022-2023 Adopted Budget	2022-2023 Expenditures at 1/31/2023	2022-2023 Projected Expenditures	2023-2024 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
9789 EPC Lease							
600 Principal	337,673	345,621	172,811	345,621	353,756	8,135	2.4%
700 Interest	57,409	49,461	24,731	49,461	41,327	-8,134	-16.4%
Total 9789 EPC Lease	395,082	395,082	197,542	395,082	395,083	1	0.00%
9799 Lease Debt							
600 Principal	118,422	0	0	0	0	0	0.0%
700 Interest	5,264	0	0	0	0	0	0.0%
Total 9799 Lease Debt	123,686	0	0	0	0	0	0.0%

9901 Interfund Transfers

These amounts represent expenses paid from other funds. The transfer to Debt Service Fund covers the cost of principal and interest on the District's serial bonds. The increase is in accordance with the Debt Service Schedule on the next below. The transfer to Special Aid Fund covers the District's share of the costs of the summer school programs.

PROGRAM	2021-2022 Actual Expenditures	2022-2023 Adopted Budget	2022-2023 Expenditures at 1/31/2023	2022-2023 Projected Expenditures	2023-2024 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
9901 Interfund Transfers							
960 Transfer to Debt Service Fund	5,481,471	6,255,490	1,242,770	6,255,490	7,222,171	966,681	15.5%
960 Transfer to Special Aid Fund	115,367	300,000	0	300,000	275,000	-25,000	-8.3%
971 Transfer to Capital Fund	661,113	0	0	0	0	0	0.0%
Total 9901 Interfund Transfers	6,257,951	6,555,490	1,242,770	6,555,490	7,497,171	941,681	14.4%

DEBT SERVICE SCHEDULE

School Year	02/15/12 3,505,000	08/15/13 5,000,000	07/15/14 8,745,000	07/15/14 4,455,000	07/13/17 9,340,000	04/30/20 7,595,000	04/01/21 16,580,000	06/14/22 29,264,650	TOTALS
	Total	Total	Total	Total	Total	Total	Total	Total	Total
22-23	313,000	418,684	0	365,306	783,600	1,452,500	2,172,400	646,946	6,152,436
23-24	312,100	419,059	0	364,066	781,050	1,454,750	1,212,400	2,678,747	7,222,171
24-25	311,100	419,159	0	362,338	778,050	1,443,750	1,211,400	2,684,100	7,209,897
25-26	0	418,703	0	365,050	779,600	0	1,263,650	2,678,400	5,505,403
26-27	0	417,298	0	366,300	775,550	0	1,256,400	2,682,650	5,498,198
27-28	0	419,930	0	366,250	776,050	0	1,252,400	2,681,325	5,495,955
28-29	0	416,765	0	365,900	775,950	0	1,246,400	2,678,350	5,483,365
29-30	0	0	0	360,325	770,250	0	1,248,400	2,678,650	5,057,625
30-31	0	0	0	0	769,100	0	1,197,900	2,682,075	4,649,075
31-32	0	0	0	0	767,350	0	1,197,600	2,682,600	4,647,550
32-33	0	0	0	0	0	0	1,256,800	2,679,500	3,936,300
33-34	0	0	0	0	0	0	1,219,400	2,663,200	3,882,600
34-35	0	0	0	0	0	0	1,217,300	2,643,900	3,861,200
35-36	0	0	0	0	0	0	1,219,800	2,621,600	3,841,400
36-37	0	0	0	0	0	0	1,216,800	2,606,100	3,822,900
37-38	0	0	0	0	0	0	1,193,400	0	1,193,400

TAX CALCULATION

2023-2024 Proposed Budget		155,518,144
Projected revenues other than property taxes	minus	17,567,679
2023-2024 Proposed Tax Levy	equals	137,950,465
Current Taxable Assessments	divided by	10,414,232,500
	multiplied by	1,000
Projected 2023-2024 Tax Rate	equals	13.2463
Projected increase (decrease) \$		(0.5486)
Projected increase (decrease) %		(0.04)
Assessed value of an average home in the District		1,393,000
	divided by	1,000
Tax Rate (projected)	multiplied by	13.2463
Projected school taxes		18,452

2023-2024 TAX LEVY CAP CALCULATION

Mamaroneck Union Free School District Property Tax Cap Calculation under Chapter 97 of the Laws of 2011 (This analysis calculates a projected allowable tax levy for 2023-2024 school year.)		
	2022-2023 Approved Actual Tax Levy	\$134,454,645
(times)	Tax Base Growth Factor (latest for Town)	1.0002
	Total	\$134,481,536
(add)	2022-2023 Payment in Lieu of Taxes	\$49,590
	Total	\$134,531,126
(subtract)	Capital Tax Levy (including debt service) (less building aid)	\$5,382,657
	Prior Year Tax Levy Limit	\$129,148,469
(times)	Allowable Levy Growth Factor (lesser of 2% or CPI)	2.00%
		\$131,731,438
		\$131,731,438
(subtract)	2023-2024 Payments in Lieu of Taxes (PILOT) ESTIMATE	\$51,518
	Total	\$131,679,921
		\$131,679,921
(add)	Available Carryover	\$0
	Current Year Tax Levy Limit	\$131,679,921
(to be submitted to State Comptroller, Commissioner of Tax & Finance and the Commissioner of Education by March 1st)		
	Current Year Tax Levy Limit	\$131,679,921
(add)	Capital Tax Levy (including debt service) (less building aid ESTIMATE)	\$6,291,598
	Allowable tax levy prescribed by Chapter 97 of the Laws of 2011 (with a simple majority vote)	\$137,971,519
	Allowable increase under the tax levy cap	\$3,516,874
		2.62%
	Proposed \$ Increase to the Tax Levy	3,495,820
	Proposed % Increase to the Tax Levy	2.60%

PROPERTY TAX LEVY CAP

The property tax cap law, enacted in Chapter 97 of the Laws of 2011, restricts tax levies such as library, fire or water districts, to no more than two percent, or the rate of inflation, whichever is lower (prior to allowable adjustments). State law requires localities to calculate their tax levy limits and report their computation information to the Comptroller's office before they adopt annual budgets.

Most local governments can override the cap with a 60 percent vote by their governing body. In the case of a school district, 60 percent of the voting public must approve the override.

For school districts, Education Law §2023-a specifies a "cap" of the lesser of 2% or inflation (the tax levy limit), but not less than the prior year's levy. This baseline cap is then adjusted by several factors to produce a "maximum allowable tax levy limit." This levy limit can be higher, or lower than two percent.

Exclusions from the cap include pension contribution rate increases greater than two percentage points, certain large legal expenses (tort actions), and the local share of capital expenditures.

If a District seeks an increase greater than the tax levy limit, approval by 60 percent of voters is required. If the District requests an increase at or under the limit, approval by a simple majority (50 percent plus one vote) suffices. Districts are permitted two chances to obtain voter approval. If voters do not approve the budget in the second vote, the tax levy is capped at the prior year's levy.

The Proposed Budget calls for a tax levy increase that will not exceed the cap and therefore requires a simple majority approval vote to pass.

School Year	Budget	Budget Growth %	Tax Levy	Tax Levy Growth %	Allowable Growth Tax Cap	Allowable Growth Tax Cap %	Over (Under) Tax Cap	Over (Under) Tax Cap %
2013 - 2014	\$128,226,555	3.16%	\$113,281,115	2.73%	\$114,439,143	3.78%	-\$1,158,028	-1.05%
2014 - 2015	\$131,863,636	2.84%	\$115,288,418	1.77%	\$115,306,156	1.79%	-\$17,738	-0.02%
2015 - 2016	\$133,898,902	1.54%	\$117,043,027	1.52%	\$117,464,649	1.89%	-\$421,622	-0.37%
2016 - 2017	\$133,159,163	-0.55%	\$117,913,364	0.74%	\$117,916,382	0.75%	-\$3,018	0.01%
2017 - 2018	\$135,103,791	1.46%	\$120,566,415	2.25%	\$119,145,489	1.04%	\$1,420,926	1.21%
2018 - 2019	\$138,940,301	2.84%	\$125,356,075	3.97%	\$123,913,448	2.78%	\$1,422,626	1.19%
2019 - 2020	\$139,875,230	.67%	\$126,523,397	.93%	\$126,523,397	.93%	0	0%
2020-2021	\$142,609,792	1.96%	\$128,749,080	1.76%	\$128,749,083	1.76%	-\$3	0%
2021-2022	\$144,914,319	1.63%	\$131,311,044	1.99%	\$130,296,261	1.20%	\$1,014,783	.79%
2022-2023	\$149,662,400	3.26%	\$134,454,645	2.39%	\$134,454,657	2.39%	-\$12	0%
2023-2024 Proposed	\$155,518,144	3.91%	\$137,950,465	2.60%	\$137,971,954	2.62%	-\$21,489	0.02%

FUND BALANCE

Fund Balance is created when expenditures are less than revenues. The Board may retain some or all of the fund balance in several reserves designated by State law, or return a portion of it to taxpayers as a reduction to the tax levy in the form of Appropriated Fund Balance.

Budget surpluses / deficits result from lower / higher than anticipated revenues or costs in budget categories, specifically transportation, special education costs, and utility costs. Each of these budget categories is difficult to anticipate at the time the budget is prepared. Because of their unpredictable nature, it is possible that these budget areas could produce deficits in any given year that would require funding from other expenditure lines.

The District currently maintains or has maintained the following reserve accounts:

Retirement Contribution Reserve

This reserve is available to fund contributions to the New York State Teachers' Retirement System for certified staff and to the New York State Employees' Retirement System for non-certified staff.

Self-Insurance Health Plans Reserve

The District established a Reserve for Self-Insured Health Plans at the end of 2019-2020. This reserve is designed to create financial stability since health claims can be unpredictable and unstable.

Tax Certiorari Reserve

This reserve is used to pay judgments and claims resulting from tax certiorari proceedings per Real Property Tax Law, Article 7.

Unemployment Benefits Reserve

By law, unemployment benefits must be provided to employees. Unlike private industry that pays a percentage of payroll into a fund, New York State public school districts pay for unemployment benefits as claims are made. Since this can result in unpredictable expenditures, a Reserve for Unemployment Benefits has been used in the past.

Workers' Compensation Reserve

Prior to July 1, 2018 the District maintained a self-insured Workers' Compensation Plan. This reserve is used to cover expenses incurred as a result of injuries prior to July 1, 2018.

Purchases on Order

The Reserve for Encumbrances or Purchases on Order allows encumbrances outstanding at the end of the fiscal year to be carried into the following year.

Other Restricted Fund Balance

The balance in this account is the collateral required by the health insurance stop loss carrier.

Unassigned Fund Balance

This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund. By law, this account is limited to 4% of the ensuing year's budget.

FUND BALANCE

	Fund Balance at 6/30/2016	Fund Balance at 6/30/2017	Fund Balance at 6/30/2018	Fund Balance at 6/30/2019	Fund Balance at 6/30/2020	Fund Balance at 6/30/2021	Fund Balance at 6/30/2022	Projected Fund Balance at 6/30/2023
<u>Non-Spendable</u>								
Prepaid Expenditures	0	0	0	0	0	1,095,587	1,095,587	2,095,587
Total Non-Spendable	0	0	0	0	0	1,095,587	1,095,587	2,095,587
<u>Restricted</u>								
Insurance Losses	0	0	0	0	0	0	2,000,000	2,020,000
Repairs	9,095	9,137	9,247	9,446	0	0	0	0
Retirement Contribution	572,438	0	0	500,000	1,007,118	1,009,525	1,012,045	1,022,000
Tax Certiorari	6,643,433	4,976,681	5,272,532	5,443,209	6,509,815	8,301,827	10,241,091	10,200,000
Unemployment Benefits	34,043	0	0	0	100,000	173,060	173,492	175,000
Workers' Compensation	168,973	0	450,000	570,000	577,188	651,817	782,046	650,000
Self-Insured Health Plans	0	0	0	0	1,000,000	1,002,390	1,004,892	1,015,000
Reserve for Capital Projects (recommended)	0	0	0	0	0	0	0	1,000,000
Total Restricted	7,427,982	4,985,818	5,731,779	6,522,655	9,194,121	11,138,619	15,213,566	16,082,000
<u>Assigned</u>								
Appropriated Fund Balance	2,830,381	2,560,336	1,250,000	400,000	400,000	0	0	0
Purchases on Order	482,045	91,168	633,300	784,330	1,665,110	2,089,082	3,054,770	3,000,000
Total Assigned	3,312,426	2,651,504	1,883,300	1,184,330	2,065,110	2,089,082	3,054,770	3,000,000
<u>Unassigned</u>								
Fund Balance	4,834,928	4,500,244	4,761,186	5,491,491	5,548,135	8,039,807	6,132,221	6,220,726
Total Unassigned	4,834,928	4,500,244	4,761,186	5,491,491	5,548,135	8,039,807	6,132,221	6,220,726
Total Fund Balance	15,575,336	12,137,566	12,376,265	13,198,476	16,807,366	22,363,095	25,496,144	27,398,313

NEW YORK STATE SCHOOL ADMINISTRATOR SALARY DISCLOSURE

Salary & Benefit Information 2023-2024

	Salary	Benefits	Other Remuneration
Central Staff Administration			
Superintendent	292,798	77,449	23,000
Annualized Cost of Benefits			
Mandatory TRS Contribution	30,822		
Mandatory Federal Social Security Contribution	14,511		
Health/Dental/Vision Plans	23,056		
Annuity	8,340		
Long Term Disability	78		
Term Life Insurance	642		
Associate, Assistant and Deputy Superintendents			
Assistant Superintendent for Administration and Personnel	216,210	75,683	1,200
Assistant Superintendent for Student Support Services	219,000	53,720	1,200
Assistant Superintendent for Business Operations	258,716	77,100	1,200
Assistant Superintendent for Curriculum and Instruction	273,286	71,217	1,200
Other Supervisory and Administrative Employees Scheduled to Receive \$150,000 or More in Salary			
Principal	177,170		
Principal	170,478		
Principal	174,697		
Principal	165,476		
Principal	203,398		
Principal	197,896		
Assistant Principal	165,047		
Assistant Principal	162,607		
Assistant Principal	188,861		
Assistant Principal	171,318		
Director of Special Education	211,497		
Director of Special Education	167,805		
Director of Health, Physical Education & Athletics	204,262		
Director of Research, Assessment & Accountability	180,773		
Director of 4-12 Humanities	183,485		

BUDGET BY COMPONENT - 3-PART BUDGET

		2022-2023	2023-2024	
		Adopted	Proposed	Percentage
		Budget	Budget	Change
Administration				
1010	Board Of Education	30,097	30,296	0.66%
1040	District Clerk	29,363	25,775	-12.22%
1060	District Meeting	46,725	53,900	15.36%
1240	Chief School Administrator	439,450	541,461	23.21%
1310	Business Administration	880,245	920,961	4.63%
1320	Auditing	127,719	118,719	-7.05%
1325	Treasurer	20,456	20,757	1.47%
1345	Purchasing	154,180	144,633	-6.19%
1420	Legal	278,000	278,000	0.00%
1430	Personnel	645,794	744,396	15.27%
1480	Public Information and Services	167,942	114,251	-31.97%
1670	Central Printing & Mailing	37,500	27,500	-26.67%
1680	Central Data Processing	676,745	724,275	7.02%
1910	Unallocated Insurance	654,961	741,162	13.16%
1950	Assessments on School Property	153,351	154,350	0.65%
1981	BOCES Administrative Costs	211,504	247,454	17.00%
2010	Curriculum Devel and Suprvsn	514,029	548,762	6.76%
2020	Supervision-Regular School	4,099,317	4,705,985	14.80%
2060	Research, Planning & Evaluation	785,850	696,693	-11.35%
2250	Prg For Sdnts w /Disabil-Med Elgble	585,335	613,510	4.81%
2855	Interscholastic Athletics-Reg Schl	198,446	371,547	87.23%
9000	Employee Benefits	3,994,188	4,185,107	4.78%
9089	Other (specify)	104,030	111,530	7.21%
	Total Administration	14,835,227	16,121,024	8.67%
Capital				
1620	Operation of Plant	5,752,493	6,168,373	7.23%
1621	Maintenance of Plant	3,109,082	3,138,138	0.93%
1622	Security of Plant	801,293	1,511,285	88.61%
1930	Judgments and Claims	100,000	100,000	0.00%
1940	Purch of Land/Right of Way	207,175	258,403	24.73%
5530	Garage Building	14,100	17,250	22.34%
9000	Employee Benefits	4,044,529	4,120,977	1.89%
9711	Serial Bonds-School Construction	2,500	2,500	0.00%
9789	Other Debt (specify)	395,082	395,083	0.00%
9901	Transfer to Debt Service Fund	6,255,490	7,222,171	15.45%
	Total Capital	20,681,744	22,934,180	10.89%
Program				
2010	Curriculum Devel and Suprvsn	22,000	27,000	22.73%
2070	Inservice Training-Instruction	859,236	719,944	-16.21%
2110	Teaching-Regular School	44,461,411	45,568,970	2.49%
2250	Prg For Sdnts w /Disabil-Med Elgble	17,956,202	18,827,365	4.85%
2259	Prg for English Language Learners	3,104,184	3,616,388	16.50%
2280	Occupational Education(Grades 9-12)	91,365	207,020	126.59%
2330	Teaching-Special Schools	284,500	294,500	3.51%
2610	School Library & AV	1,116,753	1,072,148	-3.99%
2630	Computer Assisted Instruction	924,158	794,927	-13.98%
2810	Guidance-Regular School	2,634,710	2,930,533	11.23%
2815	Health Svcs-Regular School	1,660,042	1,670,809	0.65%
2820	Psychological Svcs-Reg Schl	1,825,071	2,000,468	9.61%
2825	Social Work Svcs-Regular School	701,729	716,839	2.15%
2850	Co-Curricular Activ-Reg Schl	521,356	576,775	10.63%
2855	Interscholastic Athletics-Reg Schl	1,324,535	1,306,534	-1.36%
5510	District Transport Svcs-Med Elgble	162,192	134,827	-16.87%
5540	Contract Transportation-Med Elgble	5,119,826	5,054,798	-1.27%
5550	Public Transportation	26,000	23,000	-11.54%
9000	Employee Benefits	31,050,159	30,645,095	-1.30%
9901	Transfer to Other Funds	300,000	275,000	-8.33%
	Total Program	114,145,429	116,462,940	2.03%
	General Fund Totals	149,662,400	155,518,144	3.91%

2023-2024 PROPERTY TAX REPORT CARD

	Budgeted 2022-2023	Proposed Budget 2023-2024
Total Budgeted Amount, not including Separate Propositions	149,662,400	155,518,144
A. Proposed Tax Levy to Support the Total Budgeted Amount 1	134,454,645	137,950,465
B. Tax Levy to Support Library Debt, if Applicable	0	0
C. Tax Levy for Non-Excludable Propositions, if Applicable 2	0	0
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if applicable	0	0
E. Total Proposed School Year Tax Levy (A + B + C + D)	134,454,645	137,950,465
F. Permissible Exclusions to the School Year Tax Levy Limit	5,382,657	6,291,598
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions 3	129,072,000	131,679,921
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library debt and/or Permissible Exclusions (E – B – F + D)	129,071,988	131,658,867
I. Difference: (G – H); (negative value requires 60.0% voter approval) 2	12	21,054
Public School Enrollment	5,429	5,422
Consumer Price Index	4.70%	7.17%

1. Include any prior year reserve for excess tax levy, including interest.
2. Tax Levy associated with educational or transportation services propositions are not eligible for exclusion under the School Tax Levy Limit and may affect voter approval requirements.
3. For 2023-2024, includes any carryover from 2022-2023 and excludes any tax levy for library debt or prior year reserve for excess levy, including interest.

	Actual 2022-2023	Projected 2023-2024
Adjusted Restricted Fund Balance	16,309,153	18,177,587
Assigned Appropriated Fund Balance	3,054,770	3,000,000
Adjusted Unrestricted Fund Balance	6,132,221	6,220,726
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	4.10%	4.00%

Schedule of Reserve Funds

Reserve Type	3/31/23 Actual Balance	6/30/23 Projected Ending Balance	Intended Use of the Reserve in the 2023-2024 School Year
Capital	0	1,000,000	To accumulate funds to replace the turf field
Workers' Compensation	582,046	650,000	To pay for tail claims
Unemployment Insurance	173,492	175,000	To fund future unemployment claims
Insurance	2,000,000	2,020,000	To fund improvements in the event of an uninsurable loss
Tax Certiorari	9,441,091	10,200,000	To pay for refunds of prior year's taxes
Other Reserve	1,012,045	1,022,000	To fund spikes in mandated retirement contributions
Other Reserve	1,095,587	2,095,587	Collateral required by stop loss carrier
Other Reserve	1,004,892	1,015,000	To fund spikes in self-insured health claims

EXEMPTION IMPACT REPORT

NYS - Real Property System County of Westchester	Assessor's Report - 2022 - Current Year File	RPS221/V04/L001
	S495 Exemption Impact Report	Date 2/21/2023
	School District Summary	Total Assessed Value 11,231,283,102
Equalized Total Assessed Value 11,231,283,102		

EXEMPTION CODE	EXEMPTION NAME	STATUTORY AUTHORITY	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	5	8,046,000	0.07
12350	PUBLIC AUTHORITY - STATE	RPTL 412	4	91,870,300	0.82
13100	CO - GENERALLY	RPTL 406(1)	5	42,242,000	0.38
13500	TOEN - GENERALLY	RPTL 406(1)	93	67,325,200	0.60
13510	TOEN - CEMETERY LAND	RPTL 446	1	1,010,000	0.01
13650	VG - GENERALLY	RPTL 406(1)	89	116,158,855	1.03
13800	SCHOOL DISTRICT	RPTL 408	12	212,281,600	1.89
14100	USA - GENERALLY	RPTL 400(1)	2	5,965,000	0.05
14200	FOREIGN GOVT - EMBASSY	RPTL 418	1	2,592,000	0.02
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	1	11,250,000	0.10
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	9	11,034,200	0.10
25110	NONPROF CORP - RELIG (CONSTR PRO	RPTL 420-a	28	133,951,400	1.19
25120	NONPROF CORP - EDUCL (CONST PRC	RPTL 420-a	1	734,000	0.01
25130	NONPROF CORP - CHAR (CONSTR PRO	RPTL 420-a	1	25,680,000	0.23
25230	NONPROF CORP - MORAL/MENTAL IM	RPTL 420-a	7	5,697,000	0.05
25300	NON PROF CORP - SPECIFIED USES	RPTL 420-b	5	485,000	0.00
26100	VETERANS ORGANIZATION	RPTL 452	1	870,000	0.01
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	9	4,227,000	0.04
28540	NOT-FOR-PROFIT HOUS CO -HOSTE	RPTL 422	1	1,310,000	0.01
29350	TRUSTEES - HOSP,LIB,PLAYGROU	RPTL 438	3	9,796,818	0.09
29500	PERFORMING ARTS BUILDING	RPTL 427	1	2,660,000	0.02
41120	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	207	8,202,129	0.07
41124	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	17	648,133	0.01
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	109	7,068,452	0.06
41134	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	16	1,040,000	0.01
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	44	4,251,479	0.04
41400	CLERGY	RPTL 460	1	1,500	0.00
41800	PERSONS AG 65 OR OVER	RPTL 467	138	39,264,251	0.35
41834	ENHANCED STAR	RPTL 425	401	94,425,165	0.84
48154	BASIC STAR 1999-2000	RPTL 425	1,404	147,359,467	1.31
41930	DISABILITIES AND LIMITED INCOM	RPTL 459-c	6	1,388,285	0.01
Total Exemptions Exclusive of System Exemptions:			2,622	1,058,835,234	9.43
Total System Exemptions:			0.00	0.00	0.00
Totals:			2,622	1,058,835,234	9.43

Values have been equalized using the Uniform Percentage of Value.

The Exempt amounts do not take into consideration payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: _____

2020-2021 Financial Transparency Reports

Economic and Student Characteristics

P-12 ENROLLMENT	NEEDS RESOURCE CATEGORY	DISTRICT ABILITY TO RAISE LOCAL FUNDS IS	STUDENT NEEDS ARE
5,465	Low Need	significantly more than the average district in the state	significantly less than the state average

Student Demographics

Enrollment	MAMARONECK UFSD
All Students	5,465
Economically Disadvantaged	19%
Students with Disabilities	13%
English Language Learners	5%
Race/Ethnicity	
Staffing Profile	MAMARONECK UFSD
Student-to-Teacher Ratio	13
Teachers with Fewer than 4 years of Experience %	10%
Teachers with 4-20 Years of Experience %	53%
Teachers with 21+ Years of Experience %	38%

Report View One: How Much is Being Spent on Instruction and Administration?

For traditional school districts, school level data (entries A through D) represent the average per pupil school level expenditures for all schools in the district. For charter schools, these entries reflect school level expenditures for the particular charter school only. Entries E through H reflect central expenditures. Total spending (entry I) represents all non-excluded per pupil expenditures. For traditional school districts, this represents the average per pupil expenditures of all schools in the district. For charter schools, this represents per pupil school level expenditures.

Comparison: How do per pupil expenditures compare?

THIS SCHOOL	DISTRICT OR DISTRICT OF LOCATION	COUNTY AVERAGE	STATEWIDE AVERAGE
N/A	\$23,389.58	\$26,194.71	\$23,468.15

Report View One Per Pupil Expenditure Categories	MAMARONECK UFSD
A. Instruction	\$14,928.12
B. Administration	\$889.33
C. All Other Spending	\$928.03
D. Total School Level	\$16,745.48
E. Central Instruction	\$1,109.98
F. Central Administration	\$2,074.28
G. All Other Central Spending	\$3,459.84
H. Total Central Costs	\$6,644.09
I. Total Spending	\$23,389.58

2020-2021 Financial Transparency Reports

Report View Two: How are the Local/State and Federal Funds Spent?

Report View Two presents the same expenditures reported in View One, but disaggregates that spending by local/state/federal/other revenue source.

For traditional school districts, school level data (entries J and K) represent the average per pupil school level expenditures for all schools in the district. For charter schools, these entries reflect school level expenditures for the charter school. Entries L and M reflect central expenditures.

Total spending (entry N) represents all non-excluded per pupil expenditures. For traditional school districts, this represents the average per pupil expenditures of all schools in the district. For charter schools, this represents per pupil school level expenditures.

Report View Two Per Pupil Expenditure Categories	MAMARONECK UFSD
J. Total School Level Local/State Spending	\$16,468.19
K. Total School Level Federal Spending	\$277.29
L. Total Central Level Local/State Spending	\$6,531.36
M. Total Central Level Federal Spending	\$112.73
N. Total Spending (J + K + L + M)	\$23,389.58

Detailed Spending: How Much is Spent Per Pupil in Selected Program Areas?

Program Area Details in entries O through Z represent subsets of spending in Report View One and Report View Two. Five program areas are broken out. To calculate per pupil expenditures P-12 enrollment is used for pupil services, community school's programs, and BOCES services. Enrollments for the program areas are used for special education, ELL services, and prekindergarten. Entries O through T represent school level expenditures. For charter schools, data represents per pupil expenditures in each of category in the selected school. For traditional school districts, data under the district column represent the district average of all schools in each of these categories. Entries U through Z represent central expenditures.

Program Detail Areas	
Program areas are included within the above School Level Expenditures (Row D) and Central Costs (Row H)	
School Level	MAMARONECK UFSD
O. Special Education	\$5,206.79
P. ELL/MLL Services	\$0.00
Q. Pupil Services	\$699.50
R. Community Schools Programs	\$0.00
S. BOCES Services	\$16.80
T. Prekindergarten	\$0.00
Central Level	
U. Special Education	\$2,679.90
V. ELL/MLL Services	\$0.00
W. Pupil Services	\$141.01
X. Community Schools Programs	\$0.00
Y. BOCES Services	\$389.94
Z. Prekindergarten	\$26,120.00

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Exclusions: What Other Spending is not Included in the Per Pupil Amounts Shown Above?

The final section represents total expenditures, with the following exclusions that were not included in the per pupil expenditure calculations above: transportation, tuition, debt service, and other.

"Other Exclusions" include expenditures such as tuition for students attending BOCES full-time, services provided to nonpublic or charter schools, prekindergarten payments to community-based organizations, and community services.

Excluded Expenditures	MAMARONECK UFSD
1. Transportation	\$4,057,098.00
2. Charter School Tuition	\$0.00
3. Other Tuition	\$1,268,402.00
4. Debt Service	\$397,583.00
5. Other	\$11,922,369.23
Percent Excluded from Total	12%
Total Expenditures	\$145,469,481.00