



# MAMARONECK SCHOOLS

## Superintendent's Recommended Budget 2024-2025 School Year



# TABLE OF CONTENTS

## Introductory Section

Members of the Board of Education and Administration.....	2
Letter from the Superintendent of Schools.....	3
Budget By The Numbers.....	4
Components of Budget Growth.....	4
Budget Year to Year.....	5
Budget Summary by Object.....	5

## District Information

Community Profile.....	6
Historical Information.....	7
Comparison to Other Districts.....	8
Educational Program.....	9-10
Enrollment Projections.....	11
Staffing Changes.....	12
District Personnel.....	13-15

## Financial Information

Revenue Summary.....	16
Revenue Narrative (Sources of Revenue) .....	16-18
Expenditure Summary.....	19
Expenditures by Function.....	20
Expenditure Detail.....	21-41
Debt Service Schedule.....	42
Summary of BOCES.....	43
Tax Calculations.....	44
Projected 2024-2025 Tax Levy Cap Calculation.....	45
Property Tax Levy Cap.....	46
Fund Balance.....	47-48
Capital Projects.....	49

## State Required Information

New York State School Administrator Salary Disclosure .....	50
3-Part Budget.....	51
Property Tax Report Card.....	52
Exemption Impact Report.....	53
Financial Transparency Reports.....	54-56



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

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Assistant Superintendent for  
Business Operations



**2023-2024 Board of Education**

## LETTER FROM THE SUPERINTENDENT OF SCHOOLS

The 2024-2025 Superintendent's Recommended Budget represents the first budget developed for the Mamaroneck Union Free School District during my tenure. This budget ensures that we maintain the broad scope of programs and experiences that meet the different learning needs of our students while positioning our school system to adroitly proceed toward long-term planning. The budget is put forth in a challenging time, where escalating costs and a reduction in state aid require a deft approach to maintain and expand our programmatic offerings for students, while also remaining under the Tax Levy Cap. Balancing these needs guided our budget development.

The Superintendent's Recommended Budget in the amount of \$159,204,563 is a 2.37% or \$3,686,419 budget-to-budget increase. The increase in the expenditure budget is primarily due to increases in salaries, employee benefits, and supplies, including Chromebooks. The tax levy increase to support this budget is \$3,568,085 or 2.59% over the current tax levy. The tax levy increase is due to a sharp reduction of the significant state aid increases available in the last two budget cycles. As a result of an increase in the total assessed valuation, we project the tax rate per \$1,000 of assessed value to decrease from \$13.25 to \$12.63, an amount equal to -\$0.61 per thousand dollars of assessed value or -4.64%.

While we have a relatively stable enrollment of approximately 5,524 students, we have seen a significant increase in our high school enrollment over the past several years. To most effectively staff our programs, this budget has a slight net increase of 3.0 full-time equivalents (FTEs). These positions include two additional staff positions at MHS to fully schedule our Co-Lab and to expand our elective offerings for students. Additionally, we are adding a district-wide technology support position to meet our growing technological infrastructure needs as we continue to expand the use of devices such as Chromebooks across all schools. This budget also effectively maintains our sections and class size numbers at the elementary schools, while meeting the staffing and scheduling needs of the Hommocks Middle School. A deeper analysis of our staffing needs is currently being conducted across our 6-12 scope that will guide subsequent budget development.

In addition to the Superintendent's Recommended Budget, we will put forth a Capital Bond Proposition with this year's budget vote to complete essential infrastructure work in all six of our schools. Because we can make strategic use of expiring debt, the Capital Bond would allow us to complete \$28 million in needed infrastructure maintenance, with a minimal fiscal impact on the average household amounting to approximately \$11 a month. The Capital Bond allows us to meet our infrastructure needs without impacting our student programs and ensures that we maintain our buildings in a cost-effective manner. It is not possible to complete this work within our annual budget. Eligible projects within the Bond will also receive Building Aid from the state that will cover 25% of the costs of those specific projects.

We are proud of the process that guided the development of this budget. The budget builds upon the instructional, programmatic, and infrastructure excellence so evident throughout the MUFSD, while also meeting our fiduciary responsibilities as good stewards of our community's tax dollars. We are grateful for the trust of our school community in supporting the funding that guarantees the maintenance of that excellence, as we look toward the future while meeting the needs of every student we serve.

Warmest regards,

Charles Sampson

## 2024-2025 BUDGET BY THE NUMBERS

Total Budget	\$	159,204,563
Budget-to-Budget Increase (\$)	\$	3,686,419
Budget-to-Budget Increase (%)		2.37%
Tax Levy	\$	141,518,550
Tax Levy Increase (\$)	\$	3,568,085
Tax Levy Increase (%)		2.59%
Projected Tax Rate	\$	12.6323
Projected Tax Rate (Decrease) (\$)	\$	(0.6141)
Projected Tax Rate (Decrease) (%)		-4.64%

## WHAT ACCOUNTS FOR THE RECOMMENDED BUDGET GROWTH?

2024-2025 Recommended Budget 159,204,563			
2023-2024 Adopted Budget 155,518,144			
<b>Budget Growth</b>		<u>3,686,419</u>	2.37%
Major Components of Budget Changes	2024-2025 Dollar Increase (Decrease)	Percent of Budget	Proportion of Total Growth
Salaries	2,104,401	1.36%	57.09%
Benefits	999,153	0.65%	27.10%
Software and Supplies	410,393	0.26%	11.13%
Debt Service	116,225	0.07%	3.15%
Security	37,650	0.02%	1.02%
Contractual Costs	16,930	0.01%	0.46%
Other	1,667	0.00%	0.05%
	<u>3,686,419</u>	<u>2.37%</u>	<u>100.00%</u>

## BUDGET YEAR TO YEAR

	2023-2024 Adopted Budget	2024- 2025 Recommended Budget	\$ Change	% Change
Recommended Budget	155,518,144	159,204,563	3,686,419	2.37%
Other Revenue	17,567,679	17,686,013	118,334	0.67%
Tax Levy	137,950,465	141,518,550	3,568,085	2.59%
Taxable Assessments	10,407,517,500	11,202,946,520	795,429,020	7.64%
Projected Tax Rate	13.2549	12.6323	(0.6226)	(0.047)
Tax Levy per Tax Levy Cap	137,950,465	141,518,552	3,568,087	2.59%
Tax Levy in Excess of the Tax Levy Cap	-	-		

## BUDGET SUMMARY BY OBJECT

PROGRAM	2022-2023 Actual Expenditures	2023-2024 Adopted Budget	2023-2024 Projected Expenditures	2024-2025 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
100 Salaries	78,200,973	83,523,556	80,187,418	85,627,957	2,104,401	2.52%
200 Equipment	334,386	328,772	359,120	312,700	-16,072	-4.89%
400 Purchased Services	21,164,284	22,234,398	25,201,647	22,363,786	129,388	0.58%
500 Materials & Supplies	3,201,130	2,473,955	2,887,996	2,877,279	403,324	16.30%
800 Benefits	36,870,088	39,062,709	38,482,877	40,061,862	999,153	2.56%
600, 700 & 900 EPC/Fiscal & Transfers	7,285,714	7,894,754	7,537,087	7,960,979	66,225	0.84%
<b>Total</b>	<b>147,056,575</b>	<b>155,518,144</b>	<b>154,656,145</b>	<b>159,204,563</b>	<b>3,686,419</b>	<b>2.37%</b>

## 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.

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 School	1964 & 1965	94,338	13
Chatsworth Avenue School	1902, 1922 & 2023	97,643	3.5
Mamaroneck Avenue School	1909, 1929, 2006 & 2022	107,294	4.7
Murray Avenue School	1921, 1930 & 2023	110,393	4.6
Hommocks Middle School	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%
2024-2025*	159,204,563	141,518,550	12.63	-4.64%

\* Recommended

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

The 2024-2025 tax rate is projected based on the current level of assessments which may change before the tax rate is set in August.



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

*Information to be added when available*

## EDUCATIONAL PROGRAM

The District offers programs for students in grades Pre-Kindergarten through Grade 12 and a UPK 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:

School	Enrollment
Pre-K	92
Central Elementary	498
Chatsworth Elementary	652
Mamaroneck Avenue School	631
Murray Avenue Elementary	683
Hommocks Middle School	1,281
Mamaroneck High School	1,779

### **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 considering 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 run by a community-based organization and District run special needs programs 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](http://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.

### **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 for grades 6 and 7, a 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 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's website.

## 2024-2025 ENROLLMENT PROJECTIONS

School	Grade	BOE Class Size Guidelines	2023-2024		2024-2025	
			Actual Enrollment	Actual Classes	Projected Enrollment	Projected Classes
			2023-24	2023-24	2024-25	2024-2025
Central School	K	22	81	4	78	4
	1	22	68	3	82	4
	2	25	93	4	69	3
	3	25	80	4	94	4
	4	26	94	4	80	4
	5	26	68	3	95	4
	MUL		0		0	
	Total		484	22	498	23
Chatsworth Avenue School	K	22	108	5	104	5
	1	22	101	5	108	5
	2	25	99	5	100	5
	3	25	114	5	97	5
	4	26	123	6	113	5
	5	26	80	4	120	5
	MUL		10		10	
	Total		635	30	652	30
Mamaroneck Avenue School	K	19	46	3	43	3
	1	21	58	3	47	3
	2	25	41	2	57	3
	3	25	69	3	42	2
	4	26	58	3	68	3
	5	26	67	3	60	3
	K-DC	24	46	2	47	2
	1-DC	24	47	2	46	2
	2-DC	24	48	2	47	2
	3-DC	24	46	2	48	2
	4-DC	24	44	2	45	2
	5-DC	24	45	2	43	2
	MUL		36		38	
	Total		651	29	631	29
Murray Avenue School	K	22	102	5	98	5
	1	22	111	5	105	5
	2	25	110	5	112	5
	3	25	111	5	110	5
	4	26	135	6	110	5
	5	26	133	6	136	6
	MUL		11		12	
	Total		713	32	683	31
Elementary	Total		2483	113	2464	113
Hommocks Middle School	6		439		398	
	7		424		440	
	8		465		424	
	MUL		8		19	
	Total		1336		1281	
Mamaroneck High School	9		402		477	
	10		457		403	
	11		410		457	
	12		393		410	
	MUL		32		32	
	Total		1694		1779	
District			5513		5524	



## DISTRICT STAFFING CHANGES

Recommended Budget 2024-2025	Description	Full-Time Equivalent (FTE) Increases (Decreases)
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### **CERTIFIED STAFF CHANGES**

Mamaroneck High School	STEM Teacher	1
	Teacher	1
	<b>Net Increase in Certified Staff</b>	<u>2</u>

### **CLASSIFIED STAFF CHANGES**

District-wide	IT/Network Support	<u>1</u>
	<b>Net Increase in Classified Staff</b>	<u>1</u>
	<b>Net Increase in Staff</b>	<u><u>3</u></u>

## DISTRICT STAFFING LEVELS

<b>CENTRAL SCHOOL</b> Type of Employee	2023-2024 Adopted Budget	2023-2024 Actual	2024-2025 Recommended 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	1.60	1.60	1.60
Nurses	1.00	1.09	1.09
Teacher Aides/Monitors/Lifeguards	20.42	23.15	23.15
Teachers	40.80	40.30	40.30
Teaching Assistants	3.50	3.50	3.50
<b>Building Total</b>	<b>75.82</b>	<b>78.15</b>	<b>78.15</b>

<b>CHATSWORTH SCHOOL</b> Type of Employee	2023-2024 Adopted Budget	2023-2024 Actual	2024-2025 Recommended Budget
Administrators	2.00	2.00	2.00
Clerical Staff	2.50	2.40	2.40
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	20.65	22.69	22.69
Teachers	47.55	47.95	47.95
Teaching Assistants	4.50	0.50	0.50
<b>Building Total</b>	<b>83.6</b>	<b>81.94</b>	<b>81.94</b>

<b>MAMARONECK AVNUE SCHOOL</b> Type of Employee	2023-2024 Adopted Budget	2023-2024 Actual	2024-2025 Recommended Budget
Administrators	2.00	2.00	2.00
Clerical Staff	3.00	2.90	2.90
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	48.58	51.85	51.85
Teachers	72.49	69.30	69.30
Teaching Assistants	9.00	7.00	7.00
<b>Building Total</b>	<b>144.07</b>	<b>142.05</b>	<b>142.05</b>

## DISTRICT STAFFING LEVELS

<b>MURRAY AVENUE SCHOOL</b> Type of Employee	2023-2024 Adopted Budget	2023-2024 Actual	2024-2025 Recommended Budget
Administrators	2.00	2.00	2.00
Clerical Staff	2.70	2.60	2.60
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	23.00	20.42	20.42
Teachers	47.05	46.85	46.85
Teaching Assistants	3.00	4.00	4.00
<b>Building Total</b>	<b>84.15</b>	<b>82.27</b>	<b>82.27</b>

<b>HOMMOCKS MIDDLE SCHOOL</b> Type of Employee	2023-2024 Adopted Budget	2023-2024 Actual	2024-2025 Recommended Budget
Administrators	4.00	4.00	4.00
Clerical Staff	5.00	4.90	4.90
Custodial/Maintenance Staff	8.00	8.00	8.00
Guidance Counselors/Psychologists/Social Workers	13.00	13.00	13.00
Nurses	2.00	2.00	2.00
Teacher Aides/Monitors/Lifeguards	29.69	29.85	29.85
Teachers	116.40	113.50	113.50
Teaching Assistants	8.00	9.00	9.00
<b>Building Total</b>	<b>186.09</b>	<b>184.25</b>	<b>184.25</b>

<b>MAMARONECK HIGH SCHOOL</b> Type of Employee	2023-2024 Adopted Budget	2023-2024 Actual	2024-2025 Recommended Budget
Administrators	5.00	5.00	5.00
Clerical Staff	8.00	7.90	7.90
Custodial/Maintenance Staff	14.00	14.00	14.00
Guidance Counselors/Psychologists/Social Workers	17.47	18.47	18.47
Nurses	2.00	2.00	2.00
Teacher Aides/Monitors/Lifeguards	19.01	20.85	20.85
Teachers	124.50	127.20	129.20
Teaching Assistants	18.00	17.00	17.00
<b>Building Total</b>	<b>207.98</b>	<b>212.42</b>	<b>214.42</b>

## DISTRICT STAFFING LEVELS

<b>DISTRICT-WIDE Type of Employee</b>	<b>2023-2024 Adopted Budget</b>	<b>2023-2024 Actual</b>	<b>2024-2025 Recommended Budget</b>
Administrators	16.00	16.00	16.00
Clerical and Other Classified Staff	37.10	37.83	38.83
Custodial/Maintenance Staff	17.00	17.00	17.00
Guidance Counselors/Psychologists/Social Workers	4.13	4.13	4.13
Nurses	2.16	2.15	2.15
Teacher Aides/Monitors/Lifeguard	1.92	0.92	0.92
Teachers	16.40	15.10	15.10
Teaching Assistants	1.00	3.00	3.00
<b>Building Total</b>	<b>95.71</b>	<b>96.14</b>	<b>97.14</b>

<b>DISTRICT SUMMARY Type of Employee</b>	<b>2023-2024 Adopted Budget</b>	<b>2023-2024 Actual</b>	<b>2024-2025 Recommended Budget</b>
Administrators	33.00	33.00	33.00
Clerical and Other Classified Staff	60.80	62.03	62.03
Custodial/Maintenance Staff	55.00	55.00	55.00
Guidance Counselors/Psychologists/Social Workers	42.00	43.00	43.00
Nurses	11.16	11.25	11.25
Teacher Aides/Monitors/Lifeguard	163.27	169.73	169.73
Teachers	465.19	460.20	462.20
Teaching Assistants	47.00	44.00	44.00
<b>District Total</b>	<b>877.42</b>	<b>877.21</b>	<b>880.21</b>



## REVENUE SUMMARY

Description	2022-2023 Revenue	2023-2024 Adopted Budget	2023-2024 Projected Revenue at 1/31/2024	2024-2025 Proposed Revenue	Budget to Budget \$ Change	Budget to Budget % Change
Property Taxes including STAR	134,390,012	137,950,465	137,950,465	141,518,550	3,568,085	2.59%
State Aid	9,274,531	11,513,090	11,513,090	11,178,915	-334,175	-2.90%
Sales Taxes	3,145,269	2,820,000	3,121,450	2,942,551	122,551	4.35%
Interest and Earnings	1,580,416	365,000	1,851,755	1,265,000	900,000	246.58%
Health Services	1,393,330	975,000	772,127	925,000	-50,000	-5.13%
Rental of Facilities	672,791	465,000	505,806	246,998	-218,002	-46.88%
Tuition	532,219	430,000	523,618	505,000	75,000	17.44%
Other	597,724	421,267	511,261	352,549	-68,718	-16.31%
Medicare Part D Reimbursement	276,858	250,000	250,000	0	-250,000	-100.00%
Medicaid and other Federal Aid	831,860	200,000	110,442	200,000	0	0.00%
Refund of Prior Year's Expense	214,980	128,322	174,515	70,000	-58,322	-45.45%
<b>Total</b>	<b>152,909,990</b>	<b>155,518,144</b>	<b>157,284,529</b>	<b>159,204,563</b>	<b>3,686,419</b>	<b>2.37%</b>

## 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 (2.1% in 2023-2024) comes from the NYS School Tax Relief Program (STAR). This amount has steadily decreased from \$7.5M in 2015-2016 to \$2.8M in 2023-2024, a decrease of over 61%.

### **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. This revenue is included in 'Other' above.

### **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 2024-2025 is projected to be \$52,549. This revenue is included in 'Other' above.

## **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. This source of revenue is projected to increase in 2024-2025 based on the projected 2023-2024 amounts.

## **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.

## **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 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 earned on the funds in each reserve is accounted for in the General Fund. However, interest earned on reserve funds is designated for use in that specific reserve fund.

### **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. It is anticipated that the pool locker rooms will be closed for renovations for several months during the 2024-2025 fiscal year thereby reducing the revenue from renting the pool. 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**

MEBCO has changed procedures for payment of Medicare eligible prescription expenses. The Medicare Part D subsidies will now go directly to MEBCO offsetting the District's health insurance expense.

### **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 2024-2025 general fund State Aid revenue is projected to decrease by \$334,175 or 2.9% from the 2023-2024 budget. This projection assumes that Foundation Aid will be the same as the current year. At this time, the Governor's budget projects the District's Foundation Aid will decrease by \$775,354.

### **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.

## EXPENDITURE SUMMARY

Expenditure	% of the budget
Salaries	53.78%
Benefits	25.16%
Debt Service	4.86%
Contractual Costs	3.81%
Special Education (excluding salaries)	3.66%
Transportation	3.26%
Utilities	1.76%
Operations & Maintenance (excluding salaries or utilities)	1.05%
Security	.97%
Software & Supplies	.97%
Textbooks	.41%
Other	.31%
<b>Total</b>	<b>100.00%</b>

The total dollar amount of the 2024-2025 Recommended Budget is \$ 159,204,563. This represents a 2.37% increase when compared with the 2024-2025 Budget. The 2024-2025 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 Recommended Budget reflects a thorough and careful analysis at each level.

The largest components of any school district budget are employee 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	2022-2023 Actual Expenditures	2023-2024 Adopted Budget	2023-2024 Projected Expenditures	2024-2025 Recommended Budget	\$ Change	% Change
Salaries	78,200,973	83,523,556	80,187,418	85,627,957	2,104,401	2.52%
Benefits	36,870,088	39,062,709	38,482,877	40,061,862	999,153	2.56%
Debt Service	6,675,410	7,619,754	7,262,087	7,735,979	116,225	1.53%
Special Education (excluding salaries)	4,411,522	5,757,943	5,442,344	5,822,095	64,152	1.11%
Contractual Costs	6,180,891	6,043,716	8,388,930	6,060,646	16,930	0.28%
Transportation	4,559,409	5,077,798	4,706,363	5,192,511	114,713	2.26%
Operations & Maintenance (excluding salaries & utilities)	3,107,074	1,688,850	3,349,505	1,666,322	-22,528	-1.33%
Utilities	2,429,297	2,846,576	2,506,962	2,805,364	-41,212	-1.45%
Software and Supplies	1,966,267	1,140,041	1,616,091	1,550,434	410,393	36.00%
Security	1,100,214	1,511,285	1,412,491	1,548,935	37,650	2.49%
Other	874,823	590,469	670,028	485,708	-104,761	-17.74%
Textbooks	680,607	655,447	631,049	646,750	-8,697	-1.33%
<b>Total Budget</b>	<b>147,056,575</b>	<b>155,518,144</b>	<b>154,656,145</b>	<b>159,204,563</b>	<b>3,686,419</b>	<b>2.37%</b>



## RECOMMENDED EXPENDITURES BY FUNCTION

PROGRAM	2022-2023 Actual Expenditures	2023-2024 Adopted Budget	2023-2024 Projected Expenditures	2024-2025 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
1010 Board Of Education	23,034	30,296	28,627	30,096	-200	-0.66%
1040 District Clerk	24,643	25,775	26,095	22,545	-3,230	-12.53%
1060 District Meeting	34,167	53,900	55,741	56,400	2,500	4.64%
1240 Chief School Administrator	429,513	541,461	536,104	470,770	-70,691	-13.06%
1310 Business Administration	879,063	920,961	838,783	851,844	-69,117	-7.50%
1320 Auditing	93,766	118,719	122,077	118,719	0	0.00%
1325 Treasurer	13,073	20,757	124,185	127,618	106,861	514.82%
1345 Purchasing	168,602	144,633	111,121	131,677	-12,956	-8.96%
1420 Legal	392,958	278,000	311,700	278,000	0	0.00%
1430 Personnel	676,120	744,396	636,711	792,942	48,546	6.52%
1480 Public Information and Services	202,303	114,251	132,416	135,717	21,466	18.79%
1620 Operation of Plant	5,810,027	6,168,373	6,056,093	6,231,467	63,094	1.02%
1621 Maintenance of Plant	4,491,076	3,138,138	4,851,309	3,194,346	56,208	1.79%
1622 Security of Plant	1,100,214	1,511,285	1,412,491	1,548,935	37,650	2.49%
1670 Central Printing & Mailing	28,616	27,500	27,500	30,000	2,500	9.09%
1680 Central Data Processing	1,119,392	724,275	2,704,640	859,500	135,225	18.67%
1910 Unallocated Insurance	648,628	741,162	780,033	922,010	180,848	24.40%
1930 Judgments and Claims	530,732	100,000	400,000	10,000	-90,000	-90.00%
1940 Purch of Land/Right of Way	263,316	258,403	275,000	285,000	26,597	10.29%
1950 Assessments on School Property	146,614	154,350	151,850	154,350	0	0.00%
1981 BOCES Administrative Costs	200,346	247,454	250,049	212,320	-35,134	-14.20%
2010 Curriculum Development and Supervision	438,384	427,762	199,450	412,272	-15,490	-3.62%
2020 Supervision-Regular School	3,859,088	4,705,985	4,580,781	4,831,562	125,577	2.67%
2060 Research, Assessment & Accountability	643,953	696,693	725,688	776,063	79,370	11.39%
2110 Teaching-Regular School	44,856,462	45,568,970	44,758,754	47,020,061	1,451,091	3.18%
2250 Prg For Sdnts w/Disabil-Med Elgble	16,361,609	19,440,875	17,860,884	19,328,796	-112,079	-0.58%
2259 Prg For English Language Learners	2,928,091	3,616,388	2,957,862	3,507,901	-108,487	-3.00%
2280 Occupational Education(Grades 9-12)	48,075	207,020	97,020	96,925	-110,095	-53.18%
2330 Teaching-Special Schools	240,512	294,500	292,168	301,000	6,500	2.21%
2610 School Library & AV	1,039,028	1,069,648	1,106,188	1,132,403	62,755	5.87%
2611 Audio Visual	4,350	2,500	1,284	3,000	500	20.00%
2630 Computer Assisted Instruction	981,991	794,927	1,170,989	1,221,116	426,189	53.61%
2702 Curriculum Programs	5,668	12,000	12,000	12,000	0	0.00%
2704 Curriculum Programs	9,355	10,000	9,011	10,000	0	0.00%
2712 Technology	5,500	25,000	15,697	7,500	-17,500	-70.00%
2722 Staff Development Teachers	34,917	49,000	50,533	44,000	-5,000	-10.20%
2723 Staff Development District	699,308	645,944	715,501	655,957	10,013	1.55%
2724 Contractual Admin Tuition	0	5,000	5,000	10,000	5,000	100.00%
2751 Curriculum Development	119,228	121,000	79,712	120,000	-1,000	-0.83%
2810 Guidance-Regular School	2,658,851	2,930,533	2,840,726	2,867,632	-62,901	-2.15%
2815 Health Svcs-Regular School	1,555,903	1,670,809	1,549,627	1,706,081	35,272	2.11%
2820 Psychological Svcs-Reg Schl	1,908,319	2,000,468	1,897,080	1,995,834	-4,634	-0.23%
2825 Social Work Svcs-Regular School	679,508	716,839	799,967	857,401	140,562	19.61%
2850 Co-Curricular Activ-Reg Schl	442,132	576,775	494,454	697,676	120,901	20.96%
2855 Interscholastic Athletics-Reg Schl	1,394,665	1,678,081	1,602,302	1,754,175	76,094	4.53%
5510 District Transportation Services	131,718	134,827	130,265	139,800	4,973	3.69%
5530 Garage Building	12,896	17,250	17,250	15,800	-1,450	-8.41%
5540 Contract Transportation	4,553,655	5,054,798	4,694,963	5,179,511	124,713	2.47%
5550 Public Transportation	11,404	23,000	10,000	13,000	-10,000	-43.48%
9010 State Retirement	1,379,645	1,902,035	1,553,099	2,113,732	211,697	11.13%
9020 Teachers' Retirement	6,525,543	6,818,095	6,532,388	7,160,056	341,961	5.02%
9030 Social Security	5,705,115	6,167,578	6,076,020	6,249,268	81,690	1.32%
9040 Workers' Compensation	675,692	533,648	733,648	533,648	0	0.00%
9045 Life Insurance	89,627	98,175	68,966	98,175	0	0.00%
9046 Employer TSA Benefit	125,835	111,530	111,530	112,551	1,021	0.92%
9050 Vision/Dental/Welfare	848,617	1,065,654	1,087,163	1,070,836	5,182	0.49%
9051 Unemployment Insurance	0	40,000	0	40,000	0	0.00%
9055 Disability Insurance	25,728	30,608	30,608	30,608	0	0.00%
9060 Hospital, Medical	20,372,301	21,088,318	21,056,387	21,406,920	318,602	1.51%
9062 Medicare Reimbursement	1,121,985	1,207,068	1,207,068	1,207,068	0	0.00%
9089 Other Benefits	0	0	26,000	39,000	39,000	0.00%
9710 Serial Bonds	2,200	2,500	2,200	2,500	0	0.00%
9789 Other Debt	395,083	395,083	395,083	395,082	-1	0.00%
9799 Lease Debt	125,691	0	128,500	128,500	128,500	0.00%
9901 Transfer to Other Funds	6,762,740	7,497,171	7,139,804	7,434,897	-62,274	-0.83%
<b>Total GENERAL FUND</b>	<b>147,056,575</b>	<b>155,518,144</b>	<b>154,656,145</b>	<b>159,204,563</b>	<b>3,686,419</b>	<b>2.37%</b>

## 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	2022-2023 Actual Expenditures	2023-2024 Adopted Budget	2023-2024 Projected Expenditures	2024-2025 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
<b>1010 Board Of Education</b>						
4 Contractual and Other	22,437	29,296	28,281	29,296	0	0.00%
45 Materials & Supplies	597	1,000	346	800	-200	-20.00%
<b>Subtotal of 1010 Board Of Education</b>	<b>23,034</b>	<b>30,296</b>	<b>28,627</b>	<b>30,096</b>	<b>-200</b>	<b>-0.66%</b>

### 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.

**Budget-to-Budget Changes:** The decrease in this budget represents a decrease in BOCES services.

PROGRAM	2022-2023 Actual Expenditures	2023-2024 Adopted Budget	2023-2024 Projected Expenditures	2024-2025 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
<b>1040 District Clerk</b>						
16 Classified Salaries	17,270	17,615	17,935	18,581	966	5.48%
49 BOCES Services	7,373	8,160	8,160	3,964	-4,196	-51.42%
<b>Total 1040 District Clerk</b>	<b>24,643</b>	<b>25,775</b>	<b>26,095</b>	<b>22,545</b>	<b>-3,230</b>	<b>-12.53%</b>

### 1060 District Meeting

These budget categories cover expenses and operations related to the annual budget vote, board member elections and additional votes, as required.

**Budget-to-Budget Changes:** The increase in the Contractual and Other line is due to the mandate to use an additional publication.

PROGRAM	2022-2023 Actual Expenditures	2023-2024 Adopted Budget	2023-2024 Projected Expenditures	2024-2025 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
<b>1060 District Meeting</b>						
4 Contractual and Other	10,904	28,900	30,741	31,400	2,500	8.65%
45 Materials & Supplies	791	800	800	800	0	0.00%
48 Election Systems	22,472	24,200	24,200	24,200	0	0.00%
<b>Total 1060 District Meeting</b>	<b>34,167</b>	<b>53,900</b>	<b>55,741</b>	<b>56,400</b>	<b>2,500</b>	<b>4.64%</b>

### 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.

**Budget-to-Budget Changes:** The decrease in the salary line is because in 2023-2024 the District budgeted for an overlap in Superintendent's salaries. The increase in Contractual and Other represents increases in dues, memberships and subscriptions as well as travel and conference budgets.

PROGRAM	2022-2023 Actual Expenditures	2023-2024 Adopted Budget	2023-2024 Projected Expenditures	2024-2025 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
<b>1240 Chief School Administrator</b>						
15 Certified Salaries	321,105	429,107	416,196	340,296	-88,811	-20.70%
16 Classified Salaries	92,929	94,788	103,000	106,708	11,920	12.58%
4 Contractual and Other	13,835	16,266	14,925	22,416	6,150	37.81%
45 Materials & Supplies	1,314	950	1,599	1,000	50	5.26%
49 BOCES Services	330	350	384	350	0	100.00%
<b>Total 1240 Chief School Administrator</b>	<b>429,513</b>	<b>541,461</b>	<b>536,104</b>	<b>470,770</b>	<b>-70,691</b>	<b>-13.06%</b>

### 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.

**Budget-to-Budget Changes:** The decrease in the salary line is a result of moving some of the Treasurer's salary to 1325 and a reduction in office staff in the current year. Reductions in Contractual and Other includes reductions in printing and advertising as well as travel and conference budgets.

PROGRAM	2022-2023 Actual Expenditures	2023-2024 Adopted Budget	2023-2024 Projected Expenditures	2024-2025 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
<b>1310 Business Administration</b>						
15 Certified Salaries	262,913	268,148	273,708	282,774	14,626	5.45%
16 Classified Salaries	499,109	513,861	426,045	433,112	-80,749	-15.71%
4 Contractual and Other	106,889	129,135	119,919	125,385	-3,750	-2.90%
45 Materials & Supplies	4,632	4,700	14,096	5,200	500	10.64%
49 BOCES Services	5,520	5,117	5,015	5,373	256	5.00%
<b>Total 1310 Business Administration</b>	<b>879,063</b>	<b>920,961</b>	<b>838,783</b>	<b>851,844</b>	<b>-69,117</b>	<b>-7.50%</b>

### 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.

PROGRAM	2022-2023 Actual Expenditures	2023-2024 Adopted Budget	2023-2024 Projected Expenditures	2024-2025 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
<b>1320 Auditing</b>						
16 Classified Salaries	20,797	36,000	33,508	36,000	0	0.00%
4 Contractual and Other	72,969	82,719	88,569	82,719	0	0.00%
<b>Total 1320 Auditing</b>	<b>93,766</b>	<b>118,719</b>	<b>122,077</b>	<b>118,719</b>	<b>0</b>	<b>0.00%</b>

### 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.

**Budget-to-Budget Changes:** The increase in the salary line resulted from moving some of the Treasurer's salary from 1310. The decrease in the Materials and Supplies line is a result of using more electronic systems.

PROGRAM	2022-2023 Actual Expenditures	2023-2024 Adopted Budget	2023-2024 Projected Expenditures	2024-2025 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
<b>1325 Treasurer</b>						
16 Classified Salaries	12,374	18,757	124,185	126,368	107,611	573.71%
4 Contractual and Other	500	500	0	500	0	0.00%
45 Materials & Supplies	199	1,500	0	750	-750	-50.00%
<b>Total 1325 Treasurer</b>	<b>13,073</b>	<b>20,757</b>	<b>124,185</b>	<b>127,618</b>	<b>106,861</b>	<b>514.82%</b>

### 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.

**Budget-to-Budget Changes:** The reduction in this budget reflects the decrease in an office staff position.

PROGRAM	2022-2023 Actual Expenditures	2023-2024 Adopted Budget	2023-2024 Projected Expenditures	2024-2025 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
<b>1345 Purchasing</b>						
16 Classified Salaries	143,336	138,663	107,318	124,727	-13,936	-10.05%
4 Contractual and Other	25,266	5,850	3,745	6,850	1,000	17.09%
45 Materials & Supplies	0	120	58	100	-20	-16.67%
<b>Total 1345 Purchasing</b>	<b>168,602</b>	<b>144,633</b>	<b>111,121</b>	<b>131,677</b>	<b>-12,956</b>	<b>-8.96%</b>



### 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.

**Budget-to-Budget Changes:** There is no increase in this budget as we projected the current year projected and prior year actual amounts will not be sustained.

PROGRAM	2022-2023 Actual Expenditures	2023-2024 Adopted Budget	2023-2024 Projected Expenditures	2024-2025 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
<b>1420 Legal</b>						
4 Contractual and Other	392,958	278,000	311,700	278,000	0	0.00%
<b>Total 1420 Legal</b>	<b>392,958</b>	<b>278,000</b>	<b>311,700</b>	<b>278,000</b>	<b>0</b>	<b>0.00%</b>

### 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.

**Budget-to-Budget Changes:** The increase in this budget is due to anticipated hiring, new software and the cost of BOCES services.

PROGRAM	2022-2023 Actual Expenditures	2023-2024 Adopted Budget	2023-2024 Projected Expenditures	2024-2025 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
<b>1430 Personnel</b>						
15 Certified Salaries	255,090	222,082	226,307	233,805	11,723	5.28%
16 Classified Salaries	223,710	321,997	235,513	338,045	16,048	4.98%
4 Contractual and Other	178,644	183,039	146,722	198,214	15,175	8.29%
45 Materials & Supplies	6,268	2,200	4,626	5,200	3,000	136.36%
49 BOCES Services	12,408	15,078	23,543	17,678	2,600	17.24%
<b>Total 1430 Personnel</b>	<b>676,120</b>	<b>744,396</b>	<b>636,711</b>	<b>792,942</b>	<b>48,546</b>	<b>6.52%</b>

### 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.

**Budget-to-Budget Changes:** The Contractual and Other line increase is due to a projected increase in services and website costs.

PROGRAM	2022-2023 Actual Expenditures	2023-2024 Adopted Budget	2023-2024 Projected Expenditures	2024-2025 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
<b>1480 Public Information</b>						
4 Contractual and Other	202,247	114,001	132,338	135,617	21,616	18.96%
45 Materials & Supplies	56	250	78	100	-150	-60.00%
<b>Total 1480 Public Information</b>	<b>202,303</b>	<b>114,251</b>	<b>132,416</b>	<b>135,717</b>	<b>21,466</b>	<b>18.79%</b>

### 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, the 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, and 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.

**Budget-to-Budget Changes:** The changes in this budget reflect an increase in salaries based on contracts, and an increase in the water budget and a decrease in gas utilities based on current year projected amounts.

PROGRAM	2022-2023 Actual Expenditures	2023-2024 Adopted Budget	2023-2024 Projected Expenditures	2024-2025 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
<b>1620 Operation of Plant</b>						
16 Classified Salaries	3,029,642	3,007,587	3,235,947	3,111,158	103,571	3.44%
4 Security and Other Contracts	60,995	61,710	60,899	61,710	0	0.00%
45 Utilities, Materials & Supplies	2,709,510	3,089,076	2,748,962	3,047,864	-41,212	-1.33%
48 Operations - Projects	9,880	10,000	10,000	10,000	0	0.00%
49 BOCES Services	0	0	285	735	735	0.00%
<b>Total 1620 Operation of Plant</b>	<b>5,810,027</b>	<b>6,168,373</b>	<b>6,056,093</b>	<b>6,231,467</b>	<b>63,094</b>	<b>1.02%</b>

### 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.

**Budget-to-Budget Changes:** The increase in the 1621 budget represents increases in contractual salaries, and an increase in overtime based on current year projections and budgeted to enable in-house projects. Some of the increases are offset by decreases to other budget lines, also based on current year projections.

PROGRAM	2022-2023 Actual Expenditures	2023-2024 Adopted Budget	2023-2024 Projected Expenditures	2024-2025 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
<b>1621 Maintenance of Plant</b>						
16 Classified Salaries	1,735,090	1,763,498	1,814,988	1,842,969	79,471	4.51%
2 Equipment	179,815	160,000	214,734	160,000	0	0.00%
4 Contractual and Other	574,570	566,890	637,063	537,127	-29,763	-5.25%
45 Materials & Supplies	500,325	507,250	522,721	509,750	2,500	0.49%
46 Other Contracted Maintenance	56,668	70,500	70,500	70,500	0	0.00%
48 Projects	1,444,608	70,000	1,591,303	74,000	4,000	0.00%
<b>Total 1621 Maintenance of Plant</b>	<b>4,491,076</b>	<b>3,138,138</b>	<b>4,851,309</b>	<b>3,194,346</b>	<b>56,208</b>	<b>1.79%</b>

### 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.

**Budget-to-Budget Changes:** The increase in the 1622 budget is based on the projected increase in the contracted rates.

PROGRAM	2022-2023 Actual Expenditures	2023-2024 Adopted Budget	2023-2024 Projected Expenditures	2024-2025 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
<b>1622 Security of Plant</b>						
4 Contractual and Other	1,098,753	1,480,285	1,356,492	1,514,935	34,650	2.34%
45 Materials & Supplies	1,461	31,000	55,999	34,000	3,000	9.68%
<b>Total 1622 Security of Plant</b>	<b>1,100,214</b>	<b>1,511,285</b>	<b>1,412,491</b>	<b>1,548,935</b>	<b>37,650</b>	<b>2.49%</b>

### 1670 Central Mailing

This code includes the costs of mailings and delivery.

PROGRAM	2022-2023 Actual Expenditures	2023-2024 Adopted Budget	2023-2024 Projected Expenditures	2024-2025 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
<b>1670 Central Printing &amp; Mailing</b>						
45 Postage	28,616	27,500	27,500	30,000	2,500	9.09%
<b>Total 1670 Central Printing &amp; Mailing</b>	<b>28,616</b>	<b>27,500</b>	<b>27,500</b>	<b>30,000</b>	<b>2,500</b>	<b>9.09%</b>

### 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.

**Budget-to-Budget Changes:** The increase in salaries is due to an increase of 1.0 FTEs needed to support the growing number of District devices including Chromebooks, laptops, desktops, cameras, telephones, PA systems, Newlines, swipe access readers, door alarms, wifi and all IT infrastructure. The additional budgeted amount for Projects is licensing and support for the devices above.

PROGRAM	2022-2023 Actual Expenditures	2023-2024 Adopted Budget	2023-2024 Projected Expenditures	2024-2025 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
<b>1680 Central Data Processing</b>						
16 Classified Salaries	412,579	433,163	440,181	535,417	102,254	23.61%
2 Equipment	17,660	15,000	0	15,000	0	0.00%
4 Contractual and Other	168,081	199,777	227,416	201,936	2,159	1.08%
45 Materials & Supplies	182,209	50,000	62,000	30,000	-20,000	-40.00%
48 Projects	338,863	0	1,948,423	50,000	50,000	0.00%
49 BOCES Services	0	26,335	26,620	27,147	812	100.00%
<b>Total 1680 Central Data Processing</b>	<b>1,119,392</b>	<b>724,275</b>	<b>2,704,640</b>	<b>859,500</b>	<b>135,225</b>	<b>18.67%</b>

### 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).

**Budget-to-Budget Changes:** The increase in Non-Health Insurance represents an increase in insurance premiums for both the current year and the 2024-2025 fiscal year.

PROGRAM	2022-2023 Actual Expenditures	2023-2024 Adopted Budget	2023-2024 Projected Expenditures	2024-2025 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
<b>1910 Unallocated Insurance</b>						
4 Non-Health Insurance	648,628	741,162	780,033	922,010	180,848	24.40%
<b>Total 1910 Unallocated Insurance</b>	<b>648,628</b>	<b>741,162</b>	<b>780,033</b>	<b>922,010</b>	<b>180,848</b>	<b>24.40%</b>

### 1930 Judgments and Claims

Payments for court-ordered certiorari (settlements for challenges to the town assessments) for years that do not have reserves are taken from this budget. 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.

**Budget-to-Budget Changes:** The District is able to reduce this budget line because the District has established reserves for years covering most of the tax certiorari liabilities.

PROGRAM	2022-2023 Actual Expenditures	2023-2024 Adopted Budget	2023-2024 Projected Expenditures	2024-2025 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
<b>1930 Judgments and Claims</b>						
4 Tax Certiorari	530,732	100,000	400,000	10,000	-90,000	-90.00%
<b>Total 1930 Judgments and Claims</b>	<b>530,732</b>	<b>100,000</b>	<b>400,000</b>	<b>10,000</b>	<b>-90,000</b>	<b>-90.00%</b>

### 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 chooses which school district the children will attend. The school district of attendance is entitled to all the property's school taxes.

**Budget-to-Budget Changes:** The increase in this budget is due to tax rate increases in other districts and additional properties subject to payment for bisected property taxes.

PROGRAM	2022-2023 Actual Expenditures	2023-2024 Adopted Budget	2023-2024 Projected Expenditures	2024-2025 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
<b>1940 Purch of Land/Right of Way</b>						
4 Taxes - Other Districts	263,316	258,403	275,000	285,000	26,597	10.29%
<b>Total 1940 Purch of Land/Right of Way</b>	<b>263,316</b>	<b>258,403</b>	<b>275,000</b>	<b>285,000</b>	<b>26,597</b>	<b>10.29%</b>

### 1950 Assessments on School Property

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

PROGRAM	2022-2023 Actual Expenditures	2023-2024 Adopted Budget	2023-2024 Projected Expenditures	2024-2025 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
<b>1950 Assessments on School Property</b>						
4 Sewer Taxes	146,614	154,350	151,850	154,350	0	0.00%
<b>Total 1950 Assessments on School Property</b>	<b>146,614</b>	<b>154,350</b>	<b>151,850</b>	<b>154,350</b>	<b>0</b>	<b>0.00%</b>

### 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 most BOCES services purchased.

**Budget-to-Budget Changes:** The decrease in this function is due to decreased percentages of administrative costs which vary from year to year.

PROGRAM	2022-2023 Actual Expenditures	2023-2024 Adopted Budget	2023-2024 Projected Expenditures	2024-2025 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
<b>1981 BOCES Administrative Costs</b>						
49 BOCES Services	200,346	247,454	250,049	212,320	-35,134	-14.20%
<b>Total 1981 BOCES Administrative Costs</b>	<b>200,346</b>	<b>247,454</b>	<b>250,049</b>	<b>212,320</b>	<b>-35,134</b>	<b>-14.20%</b>

### 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.

**Budget-to-Budget Changes:** The projected decrease in the current year's expenditures is due to a vacancy. The budget-to-budget decrease is due to a change in personnel.

PROGRAM	2022-2023 Actual Expenditures	2023-2024 Adopted Budget	2023-2024 Projected Expenditures	2024-2025 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
<b>2010 Curriculum Development and Supervision</b>						
15 Instructional Salaries	300,740	280,698	55,000	256,991	-23,707	-8.45%
16 Noninstructional Salaries	86,196	87,794	89,398	95,161	7,367	8.39%
4 Contractual and Other	12,447	13,150	12,343	17,000	3,850	29.28%
45 Materials & Supplies	6,302	10,000	6,589	7,000	-3,000	-30.00%
49 BOCES Services	32,699	36,120	36,120	36,120	0	0.00%
<b>Total 2010 Curriculum Development and Supervision</b>	<b>438,384</b>	<b>427,762</b>	<b>199,450</b>	<b>412,272</b>	<b>-15,490</b>	<b>-3.62%</b>

### 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. The Directors supervise, plan for, and coordinate the programs that they lead.

**Budget-to-Budget Changes:** The increase in this budget is due to contractual increases in salaries and increases in supplies and conference budget lines.

PROGRAM	2022-2023 Actual Expenditures	2023-2024 Adopted Budget	2023-2024 Projected Expenditures	2024-2025 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
<b>2020 Supervision-Regular School</b>						
15 Instructional Salaries	3,002,991	3,785,166	3,672,139	3,892,801	107,635	2.84%
16 Noninstructional Salaries	794,307	869,569	849,072	870,361	792	0.09%
2 Equipment	0	2,000	3,907	0	-2,000	-100.00%
4 Contractual and Other	25,859	10,950	9,391	19,000	8,050	73.52%
45 Materials & Supplies	35,931	38,300	46,272	49,400	11,100	28.98%
<b>Total 2020 Supervision-Regular School</b>	<b>3,859,088</b>	<b>4,705,985</b>	<b>4,580,781</b>	<b>4,831,562</b>	<b>125,577</b>	<b>2.67%</b>

### 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 on research assigned by the Superintendent and Assistant Superintendent for Curriculum and Instruction.

**Budget-to-Budget Changes:** The increase in the 2060 budget is based on the projected 2023–2024 expenditures.

PROGRAM	2022-2023 Actual Expenditures	2023-2024 Adopted Budget	2023-2024 Projected Expenditures	2024-2025 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
<b>2060 Research, Assessment &amp; Accountability</b>						
15 Instructional Salaries	178,121	184,388	190,357	196,503	12,115	6.57%
16 Noninstructional Salaries	226,623	238,578	279,507	302,275	63,697	26.70%
4 Contractual and Other	53,358	73,400	56,193	72,500	-900	-1.23%
45 Materials & Supplies	4,640	4,000	3,184	4,700	700	17.50%
49 BOCES Services	181,211	196,327	196,447	200,085	3,758	1.91%
<b>Total 2060 Research, Assessment &amp; Accountability</b>	<b>643,953</b>	<b>696,693</b>	<b>725,688</b>	<b>776,063</b>	<b>79,370</b>	<b>11.39%</b>



### 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.

**Budget-to-Budget Changes:** The increase in this budget is due to an increase in the salary schedules in the collective bargaining agreements. There is also a decrease due to the copier lease capitalization required by GASB No. 87 and is offset in function 9799.

PROGRAM	2022-2023 Actual Expenditures	2023-2024 Adopted Budget	2023-2024 Projected Expenditures	2024-2025 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
<b>2110 Teaching-Regular School</b>						
15 Instructional Salaries	40,772,417	41,541,262	40,729,246	42,680,392	1,139,130	2.74%
16 Noninstructional Salaries	1,605,659	2,033,750	1,853,039	2,493,521	459,771	22.61%
2 Equipment	92,421	78,272	96,472	75,200	-3,072	-3.92%
4 Contractual and Other	383,988	612,169	440,459	458,850	-153,319	-25.05%
45 Materials & Supplies	1,243,453	563,353	923,132	581,131	17,778	3.16%
48 Textbooks	633,289	604,447	580,288	595,250	-9,197	-1.52%
49 BOCES Services	125,235	135,717	136,118	135,717	0	0.00%
<b>Total 2110 Teaching-Regular School</b>	<b>44,856,462</b>	<b>45,568,970</b>	<b>44,758,754</b>	<b>47,020,061</b>	<b>1,451,091</b>	<b>3.18%</b>

### 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. Like 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 the needs of students who might have previously been placed in therapeutic day programs.

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.

**Budget-to-Budget Changes:** The 2250 budget has some shifting within its codes and reflects some savings through attrition.



PROGRAM	2022-2023 Actual Expenditures	2023-2024 Adopted Budget	2023-2024 Projected Expenditures	2024-2025 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
<b>2250 Programs for Students with Disabilities</b>						
15 Instructional Salaries	9,532,492	10,516,380	9,763,352	10,382,208	-134,172	-1.28%
16 Noninstructional Salaries	2,417,595	3,166,552	2,655,188	3,124,493	-42,059	-1.33%
2 Equipment	8,924	14,000	14,000	8,000	-6,000	-42.86%
4 Contractual and Other	1,012,087	1,621,425	1,345,892	1,587,347	-34,078	-2.10%
45 Materials & Supplies	138,089	118,954	105,646	133,750	14,796	12.44%
472 Tuition-All Other	1,622,531	1,937,239	2,090,981	2,210,626	273,387	14.11%
48 Textbooks	935	500	0	1,000	500	100.00%
49 BOCES Services	1,628,956	2,065,825	1,885,825	1,881,372	-184,453	-8.93%
<b>Total 2250 Programs for Students with Disabilities</b>	<b>16,361,609</b>	<b>19,440,875</b>	<b>17,860,884</b>	<b>19,328,796</b>	<b>-112,079</b>	<b>-0.58%</b>

### 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.

**Budget-to-Budget Changes:** The projected decrease in the current year's expenditures is due to a vacancy. The budget-to-budget decrease is due to a change in personnel.

PROGRAM	2022-2023 Actual Expenditures	2023-2024 Adopted Budget	2023-2024 Projected Expenditures	2024-2025 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
<b>2259 Programs for English &amp; Dual Language Learners</b>						
15 Instructional Salaries	2,769,535	3,306,722	2,858,772	3,208,369	-98,353	-2.97%
16 Noninstructional Salaries	75,523	202,966	5,280	192,832	-10,134	-4.99%
4 Contractual and Other	12,620	15,000	3,330	15,000	0	0.00%
45 Materials & Supplies	19,950	35,000	33,519	35,000	0	0.00%
48 Textbooks	46,383	50,500	50,761	50,500	0	0.00%
49 BOCES Services	4,080	6,200	6,200	6,200	0	0.00%
<b>2259 Programs for English &amp; Dual Language Learners</b>	<b>2,928,091</b>	<b>3,616,388</b>	<b>2,957,862</b>	<b>3,507,901</b>	<b>-108,487</b>	<b>-3.00%</b>

### 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.

**Budget-to-Budget Changes:** The decrease in the 2280 budget is due to a shift of occupational education tuition to the special education budget.

PROGRAM	2022-2023 Actual Expenditures	2023-2024 Adopted Budget	2023-2024 Projected Expenditures	2024-2025 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
<b>2280 Occupational Education</b>						
49 BOCES Services	48,075	207,020	97,020	96,925	-110,095	-53.18%
<b>Total 2280 Occupational Education</b>	<b>48,075</b>	<b>207,020</b>	<b>97,020</b>	<b>96,925</b>	<b>-110,095</b>	<b>-53.18%</b>

### 2330 Special Schools

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

**Budget-to-Budget Changes:** The increase in the 2330 budget is due to an increase in the continuing education summer school budget.

PROGRAM	2022-2023 Actual Expenditures	2023-2024 Adopted Budget	2023-2024 Projected Expenditures	2024-2025 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
<b>2330 Teaching-Special Schools</b>						
15 Instructional Salaries	368	7,500	6,068	6,000	-1,500	-20.00%
4 Summer Enrichment	185,000	225,000	225,000	225,000	0	0.00%
48 Continuing Education	55,144	62,000	61,100	70,000	8,000	12.90%
<b>Total 2330 Teaching-Special Schools</b>	<b>240,512</b>	<b>294,500</b>	<b>292,168</b>	<b>301,000</b>	<b>6,500</b>	<b>2.21%</b>

### 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 workstations, 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.

**Budget-to-Budget Changes:** The increase to the 2610 budget is based on current year's salaries, greater than budgeted.

PROGRAM	2022-2023 Actual Expenditures	2023-2024 Adopted Budget	2023-2024 Projected Expenditures	2024-2025 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
<b>2610 School Library &amp; AV</b>						
15 Instructional Salaries	712,463	731,461	768,515	790,476	59,015	8.07%
16 Noninstructional Salaries	216,144	224,327	224,327	232,247	7,920	3.53%
45 Materials & Supplies	88,212	83,860	83,346	86,360	2,500	2.98%
49 BOCES Services	22,209	30,000	30,000	23,320	-6,680	-22.27%
<b>Total 2610 School Library &amp; AV</b>	<b>1,039,028</b>	<b>1,069,648</b>	<b>1,106,188</b>	<b>1,132,403</b>	<b>62,755</b>	<b>5.87%</b>

### 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.

PROGRAM	2022-2023 Actual Expenditures	2023-2024 Adopted Budget	2023-2024 Projected Expenditures	2024-2025 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
<b>2611 Audio Visual</b>						
4 Contractual and Other	0	500	0	0	-500	-100.00%
45 Materials & Supplies	4,350	2,000	1,284	3,000	1,000	50.00%
<b>Total 2611 Audio Visual</b>	<b>4,350</b>	<b>2,500</b>	<b>1,284</b>	<b>3,000</b>	<b>500</b>	<b>20.00%</b>

### 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.

**Budget-to-Budget Changes:** The increase in the 2630 budget results from the current year's increase in FTEs (1.4 to 2.0), an increase in software subscriptions, and a plan to fund a Chromebook repurchasing plan.

PROGRAM	2022-2023 Actual Expenditures	2023-2024 Adopted Budget	2023-2024 Projected Expenditures	2024-2025 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
<b>2630 Computer Assisted Instruction</b>						
15 Instructional Salaries	212,396	120,253	157,765	163,495	43,242	35.96%
2 Equipment	5,000	25,000	5,500	25,000	0	0.00%
4 Contractual and Other	205,182	220,367	209,317	255,968	35,601	16.16%
45 Materials & Supplies	309,272	370,955	429,391	718,301	347,346	93.64%
48 Special Projects	206,960	35,000	345,664	35,000	0	0.00%
49 BOCES Services	43,181	23,352	23,352	23,352	0	0.00%
<b>Total 2630 Computer Assisted Instruction</b>	<b>981,991</b>	<b>794,927</b>	<b>1,170,989</b>	<b>1,221,116</b>	<b>426,189</b>	<b>53.61%</b>

### 2702 Building Bridges

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

PROGRAM	2022-2023 Actual Expenditures	2023-2024 Adopted Budget	2023-2024 Projected Expenditures	2024-2025 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
<b>2702 Curriculum Programs</b>						
4 Building Bridges	5,668	12,000	12,000	12,000	0	0.00%
<b>Total 2702 Curriculum Programs</b>	<b>5,668</b>	<b>12,000</b>	<b>12,000</b>	<b>12,000</b>	<b>0</b>	<b>0.00%</b>

### 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	2022-2023 Actual Expenditures	2023-2024 Adopted Budget	2023-2024 Projected Expenditures	2024-2025 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
<b>2704 Curriculum Programs</b>						
4 Caprice Advisory Program	9,355	10,000	9,011	10,000	0	0.00%
<b>Total 2704 Curriculum Programs</b>	<b>9,355</b>	<b>10,000</b>	<b>9,011</b>	<b>10,000</b>	<b>0</b>	<b>0.00%</b>

## 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.

**Budget-to-Budget Changes:** The changes in these budgets are based on historical actual and current year projected expenditures.

PROGRAM	2022-2023 Actual Expenditures	2023-2024 Adopted Budget	2023-2024 Projected Expenditures	2024-2025 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
<b>2712 Technology</b>						
15 Technology Staff Development	5,500	25,000	15,697	7,500	-17,500	-70.00%
<b>Total 2712 Technology</b>	<b>5,500</b>	<b>25,000</b>	<b>15,697</b>	<b>7,500</b>	<b>-17,500</b>	<b>-70.00%</b>
<b>2722 Staff Development - Teachers</b>						
15 Instructional Salaries	6,050	19,000	16,950	14,000	-5,000	-26.32%
4 Contractual and Other	28,867	30,000	33,583	30,000	0	0.00%
<b>Total 2722 Staff Development - Teachers</b>	<b>34,917</b>	<b>49,000</b>	<b>50,533</b>	<b>44,000</b>	<b>-5,000</b>	<b>-10.20%</b>
<b>2723 Staff Development - District</b>						
12 Math and Reading Specialists	502,275	367,313	367,870	378,506	11,193	3.05%
15 Instructional Salaries	41,420	25,000	25,025	42,000	17,000	68.00%
4 Contractual and Other	131,452	200,000	273,657	197,000	-3,000	-1.50%
49 BOCES Services	24,161	53,631	48,949	38,451	-15,180	-28.30%
<b>Total 2723 Staff Development - District</b>	<b>699,308</b>	<b>645,944</b>	<b>715,501</b>	<b>655,957</b>	<b>10,013</b>	<b>1.55%</b>
<b>2724 Staff Development - Admin</b>						
4 Contractual and Other	0	5,000	5,000	10,000	5,000	0.00%
<b>Total 2724 Staff Development -Admin</b>	<b>0</b>	<b>5,000</b>	<b>5,000</b>	<b>10,000</b>	<b>5,000</b>	<b>0.00%</b>
<b>2751 Curriculum Development</b>						
15 Instructional Salaries	119,228	121,000	79,712	120,000	-1,000	-0.83%
<b>Total 2751 Curriculum Development</b>	<b>119,228</b>	<b>121,000</b>	<b>79,712</b>	<b>120,000</b>	<b>-1,000</b>	<b>-0.83%</b>

### 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.

**Budget-to-Budget Changes:** The decrease in the salaries line is because a salary budgeted in 2810 is currently paid out 2825 and is budgeted in 2825 for the 2024-2025 fiscal year. The increase in contractual and other reflects an increase in the travel and conference budget.

PROGRAM	2022-2023 Actual Expenditures	2023-2024 Adopted Budget	2023-2024 Projected Expenditures	2024-2025 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
<b>2810 Guidance</b>						
15 Instructional Salaries	2,306,510	2,543,783	2,477,367	2,528,059	-15,724	-0.62%
16 Noninstructional Salaries	227,411	248,400	192,912	194,223	-54,177	-21.81%
4 Contractual and Other	116,521	131,500	165,294	138,500	7,000	5.32%
45 Materials & Supplies	7,779	6,850	4,863	6,850	0	0.00%
49 BOCES Services	630	0	290	0	0	0.00%
<b>Total 2810 Guidance</b>	<b>2,658,851</b>	<b>2,930,533</b>	<b>2,840,726</b>	<b>2,867,632</b>	<b>-62,901</b>	<b>-2.15%</b>

### 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.

**Budget-to-Budget Changes:** Salary increases are due to collective bargaining agreements salary schedule increases.

PROGRAM	2022-2023 Actual Expenditures	2023-2024 Adopted Budget	2023-2024 Projected Expenditures	2024-2025 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
<b>2815 Health Services</b>						
16 Noninstructional Salaries	1,030,703	1,085,313	1,019,286	1,120,160	34,847	3.21%
2 Equipment	4,500	4,500	0	4,500	0	0.00%
4 Contractual and Other	437,163	530,346	480,041	529,946	-400	-0.08%
45 Materials & Supplies	83,537	50,650	50,300	51,475	825	1.63%
<b>Total 2815 Health Services</b>	<b>1,555,903</b>	<b>1,670,809</b>	<b>1,549,627</b>	<b>1,706,081</b>	<b>35,272</b>	<b>2.11%</b>

### 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.

**Budget-to-Budget Changes in 2825:** The increase in the 2825 salary line is a result of moving a previously budgeted position in 2810 to 2825.

PROGRAM	2022-2023 Actual Expenditures	2023-2024 Adopted Budget	2023-2024 Projected Expenditures	2024-2025 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
<b>2820 Psychological Services</b>						
15 Instructional Salaries	1,908,319	2,000,468	1,897,080	1,995,834	-4,634	-0.23%
<b>Total 2820 Psychological Services</b>	<b>1,908,319</b>	<b>2,000,468</b>	<b>1,897,080</b>	<b>1,995,834</b>	<b>-4,634</b>	<b>-0.23%</b>
<b>2825 Social Work Services</b>						
15 Instructional Salaries	679,508	716,839	799,967	857,401	140,562	19.61%
<b>Total 2825 Social Work Services</b>	<b>679,508</b>	<b>716,839</b>	<b>799,967</b>	<b>857,401</b>	<b>140,562</b>	<b>19.61%</b>

### 2850 Co-Curricular Activities

The District has an extensive list of extra-curricular activities in the Hommocks Middle School and Mamaroneck High School. There is also a small budget for each of the elementary schools. 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.

**Budget-to-Budget Changes:** The change in the salaries lines are due to the creation of a Student Affairs Advisor partially offset by the reduction of noninstructional salaries. The increase in the Contractual and Other is to pay for afterschool programs. The increase in Materials and Supplies is to separately fund extra-curricular activities.

PROGRAM	2022-2023 Actual Expenditures	2023-2024 Adopted Budget	2023-2024 Projected Expenditures	2024-2025 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
<b>2850 Co-Curricular Activities</b>						
15 Instructional Salaries	373,693	510,662	472,066	619,926	109,264	21.40%
16 Noninstructional Salaries	40,552	41,363	0	0	-41,363	0.00%
4 Contractual and Other	26,435	23,250	21,888	56,250	33,000	141.94%
45 Materials & Supplies	1,452	1,500	500	21,500	20,000	1333.33%
<b>Total 2850 Co-Curricular Activities</b>	<b>442,132</b>	<b>576,775</b>	<b>494,454</b>	<b>697,676</b>	<b>120,901</b>	<b>20.96%</b>

### 2855 Interscholastic Athletics

In a typical year, Mamaroneck has one of the most extensive athletic programs in Section I and Westchester County with 82 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 athlete's experiencing success during regular season play and continuing 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.

**Budget-to-Budget Changes:** The increases in the 2855 budget result from increases in the number of coaching stipends and the amount of equipment repair and reconditioning. The decrease in BOCES services is based on the prior year actual and current year projected expenditures.

PROGRAM	2022-2023 Actual Expenditures	2023-2024 Adopted Budget	2023-2024 Projected Expenditures	2024-2025 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
<b>2855 Interscholastic Athletics</b>						
15 Instructional Salaries	835,992	1,051,956	1,012,764	1,132,463	80,507	7.65%
16 Noninstructional Salaries	56,930	70,000	70,001	60,000	-10,000	-14.29%
2 Athletic Equipment	26,066	30,000	24,507	25,000	-5,000	-16.67%
4 Contractual and Other	260,127	285,100	294,505	309,000	23,900	8.38%
45 Materials & Supplies	72,589	60,500	60,000	70,500	10,000	16.53%
49 BOCES Services	142,961	180,525	140,525	157,212	-23,313	-12.91%
<b>Total 2855 Interscholastic Athletics</b>	<b>1,394,665</b>	<b>1,678,081</b>	<b>1,602,302</b>	<b>1,754,175</b>	<b>76,094</b>	<b>4.53%</b>



### 5510 District Transportation

This code represents the costs of coordinating transportation for all in-district and out-of-district daily transportation as well as field trips and intra-District trips.

PROGRAM	2022-2023 Actual Expenditures	2023-2024 Adopted Budget	2023-2024 Projected Expenditures	2024-2025 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
<b>5510 District Transportation Services</b>						
16 Classified Salaries	131,718	134,827	128,865	139,800	4,973	3.69%
4 Contractual and Other	0	0	1,400	0	0	0.00%
<b>Total 5510 District Transportation Services</b>	<b>131,718</b>	<b>134,827</b>	<b>130,265</b>	<b>139,800</b>	<b>4,973</b>	<b>3.69%</b>

### 5530 District Transportation Services

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

PROGRAM	2022-2023 Actual Expenditures	2023-2024 Adopted Budget	2023-2024 Projected Expenditures	2024-2025 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
<b>5530 Garage Building</b>						
45 Utilities	12,896	17,250	17,250	15,800	-1,450	-8.41%
<b>Total 5530 Garage Building</b>	<b>12,896</b>	<b>17,250</b>	<b>17,250</b>	<b>15,800</b>	<b>-1,450</b>	<b>-8.41%</b>

### 5540 Contract Transportation

The District contracts our transportation services in an effort to keep transportation costs down.

**Budget-to-Budget Changes:** The increase in purchased services reflects the anticipated increase in CPI that will be applied to 2023-2024 rates. The decrease in materials and supplies is a decrease in the projected fuel costs based on the current year.

PROGRAM	2022-2023 Actual Expenditures	2023-2024 Adopted Budget	2023-2024 Projected Expenditures	2024-2025 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
<b>5540 Contract Transportation</b>						
16 Classified Salaries	5,650	0	0	0	0	0.00%
4 Contracted Buses and Management	4,464,131	4,889,285	4,623,766	5,078,034	188,749	3.86%
45 Contracted Bus Fuel	83,874	165,513	71,197	101,477	-64,036	-38.69%
<b>Total 5540 Contract Transportation</b>	<b>4,553,655</b>	<b>5,054,798</b>	<b>4,694,963</b>	<b>5,179,511</b>	<b>124,713</b>	<b>2.47%</b>

### 5550 Public Transportation

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

**Budget-to-Budget Changes:** The decrease in the 5550 budget is based on the current year projected costs for public transportation.

PROGRAM	2022-2023 Actual Expenditures	2023-2024 Adopted Budget	2023-2024 Projected Expenditures	2024-2025 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
<b>5550 Public Transportation</b>						
404 Public Transportation	11,404	23,000	10,000	13,000	-10,000	-43.48%
<b>Total 5550 Public Transportation</b>	<b>11,404</b>	<b>23,000</b>	<b>10,000</b>	<b>13,000</b>	<b>-10,000</b>	<b>-43.48%</b>

## **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 increase is a result of the State rate increase and higher salary base.

## **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 2024-2025 will be 10.02%. The rate is 9.76% of certified payroll in 2023-2024. The increase in the budgeted amount is due to the increase in the rate and salaries.

## **9030 Social Security and Medicare**

By law the District is 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 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.

### 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). The 1.5% increase below is the first increase since the transition to MEBCO in 2020.

### 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.

### 9089 Other Benefits

Some employees may opt out of the New York State Teacher's Retirement System and into the New York State Voluntary Defined Contribution Plan. This alternative represents a savings to the District.

## SUMMARY OF BENEFITS

PROGRAM	2022-2023 Actual Expenditures	2023-2024 Adopted Budget	2023-2024 Projected Expenditures	2024-2025 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
9010 NYS Employees' Retirement	1,379,645	1,902,035	1,553,099	2,113,732	211,697	11.13%
9020 NYS Teachers' Retirement	6,525,543	6,818,095	6,532,388	7,160,056	341,961	5.02%
9030 Social Security	5,705,115	6,167,578	6,076,020	6,249,268	81,690	1.32%
9040 Workers' Compensation	675,692	533,648	733,648	533,648	0	0.00%
9045 Life Insurance	89,627	98,175	68,966	98,175	0	0.00%
9046 Employer TSA Benefit	125,835	111,530	111,530	112,551	1,021	0.92%
9050 Dental and Vision Coverage	848,617	1,065,654	1,087,163	1,070,836	5,182	0.49%
9051 Unemployment Benefits	0	40,000	0	40,000	0	0.00%
9055 Disability Insurance	25,728	30,608	30,608	30,608	0	0.00%
9060 Health Insurance	20,372,301	21,088,318	21,056,387	21,406,920	318,602	1.51%
9062 Medicare Part B	1,121,985	1,207,068	1,207,068	1,207,068	0	0.00%
9089 Other Benefits	0	0	26,000	39,000	39,000	0.00%
<b>Employee Benefits Total</b>	<b>36,870,088</b>	<b>39,062,709</b>	<b>38,482,877</b>	<b>40,061,862</b>	<b>999,153</b>	<b>2.56%</b>

### 9710 Serial Bonds

This function 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	2022-2023 Actual Expenditures	2023-2024 Adopted Budget	2023-2024 Projected Expenditures	2024-2025 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
<b>9710 Serial Bonds</b>						
702 Fiscal Agent Fees	2,200	2,500	2,200	2,500	0	0.00%
<b>Total 9710 Serial Bonds</b>	<b>2,200</b>	<b>2,500</b>	<b>2,200</b>	<b>2,500</b>	<b>0</b>	<b>0.00%</b>

### 9789 EPC Lease

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

PROGRAM	2022-2023 Actual Expenditures	2023-2024 Adopted Budget	2023-2024 Projected Expenditures	2024-2025 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
<b>9789 EPC Lease</b>						
600 Principal	345,622	353,756	353,756	362,082	8,326	2.35%
700 Interest	49,461	41,327	41,327	33,000	-8,327	-20.15%
<b>Total 9789 EPC Lease</b>	<b>395,083</b>	<b>395,083</b>	<b>395,083</b>	<b>395,082</b>	<b>-1</b>	<b>0.00%</b>

### 9799 Lease Debt

This function is used to account for principal and interest payments for copier leases in accordance with GASB No.87.

**Budget-to-Budget Changes:** The expenditure is offset by a decrease in the 2110 expenditures.

PROGRAM	2022-2023 Actual Expenditures	2023-2024 Adopted Budget	2023-2024 Projected Expenditures	2024-2025 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
<b>9799 Lease Debt</b>						
600 Principal	121,169	0	124,500	124,500	124,500	0.00%
700 Interest	4,522	0	4,000	4,000	4,000	0.00%
<b>Total 9799 Lease Debt</b>	<b>125,691</b>	<b>0</b>	<b>128,500</b>	<b>128,500</b>	<b>128,500</b>	<b>0.00%</b>

### 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.

**Budget-to-Budget Changes:** The decrease in this section of the budget is a decrease to the Transfer to Special Aid Fund, the District's share of the cost of extended school year programs.

PROGRAM	2022-2023 Actual Expenditures	2023-2024 Adopted Budget	2023-2024 Projected Expenditures	2024-2025 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
<b>9901 Interfund Transfers</b>						
960 Transfer to School Lunch Fund	48,000	0	0	0	0	0
960 Transfer to Debt Service Fund	6,152,436	7,222,171	6,864,804	7,209,897	-12,274	-0.17%
960 Transfer to Special Aid Fund	162,304	275,000	275,000	225,000	-50,000	-18.18%
971 Transfer to Capital Fund	400,000	0	0	0	0	0.00%
<b>Total 9901 Interfund Transfers</b>	<b>6,762,740</b>	<b>7,497,171</b>	<b>7,139,804</b>	<b>7,434,897</b>	<b>-62,274</b>	<b>-0.83%</b>

## DEBT SERVICE SCHEDULE

School Year	2/15/2012 3,505,000	8/15/13 5,000,000	7/15/14 8,745,000	7/15/14 4,455,000	7/13/17 9,340,000	4/30/20 7,595,000	4/01/21 16,580,000	6/14/22 29,264,650	Totals
	Total	Total	Total	Total	Total	Total	Total	Total	Total
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

## SUMMARY OF BOCES 2024-2025 RECOMMENDED BUDGET

Budget Code	Description	Detail	Summary by Budget Code
1040-490-00-00-01	643.100 OU BOCES - DOCUMENT ACCESS FEES	3,964	3,964
1240-490-00-00-08	555.700 SW BOCES - CSA DUES	350	350
1310-496-00-00-08	621.020 QUESTAR III - STATE AID PLANNING	3,798	5,373
	611.650 SW BOCES - CAPROSOFT HOSTING	1,575	
1430-497-00-00-06	602.010 P/NW BOCES - LABOR NEGOTIATIONS	4,218	17,678
	608.010 P/NW BOCES - REGIONAL RECRUITMENT	4,863	
	606.101 SW BOCES - REGIONAL CERTIFICATION	4,785	
	643.200 OU BOCES - EDOC AND STORAGE	3,812	
1620-490-00-00-08	698.130 - WORKSHOPS	735	735
1680-490-00-00-20	MICROSOFT LICENSES	27,147	27,147
1981-499-00-00-08	001.301 SW BOCES - ADMINISTRATIVE CHARGES - 7.47%	114,762	212,320
	001.083 P/NW BOCES - ADMINISTRATIVE CHARGES - 8.35%	31,663	
	001.400 ROCKLAND BOCES - ADMINISTRATIVE CHARGES - 12.0%	61,621	
	NASSAU - ADMINISTRATIVE CHARGES - 8.3%	3,105	
	QUESTAR - ADMINISTRATIVE CHARGES - 8.3%	300	
	ORANGE ULSTER - ADMINISTRATIVE CHARGE -9%	869	
2010-490-00-00-04	504.010 - P/NW BOCES CURRICULUM CENTER - MEMBERSHIP	36,120	36,120
2060-497-00-00-23	611.380 SW BOCES - TEST SCORING	85,330	200,085
	611.385 SW BOCES - DATA COLLECTION	31,469	
	611.500 SW BOCES - DATA WAREHOUSING	35,891	
	611.525 SW BOCES - DW TEACHER	14,959	
	611.538SW BOCES - RIC ONE-DATA SECURITY	7,088	
	611.598 SW BOCES - PARENT SQUARE	25,347	
2110-490-00-00-04	522.010 - INSTRUCTIONAL MATERIALS KITS	101,811	121,217
	542.010 - SCIENCE 21 - PROGRAM SUPPORT	5,469	
	542.015 - SCIENCE 21 WORKSHOPS	13,937	
2110-490-00-01-10	BOCES - MHS Conferences	4,642	4,642
2110-490-00-02-11	BOCES - HMX Conferences	3,370	3,370
2110-490-00-03-12	BOCES - CEN Conferences	1,304	1,304
2110-490-00-04-14	BOCES - MAS Conferences	1,631	1,631
2110-490-00-05-13	BOCES - CHT Conferences	1,758	1,758
2110-490-00-06-15	BOCES - MUR Conferences	1,795	1,795
2250-490-00-00-18	P/NW BOCES - SPECIAL ED TUITION	305,000	1,706,907
	ROCKLAND BOCES - SPECIAL ED TUITION	1,050,000	
	SW BOCES - SPECIAL ED TUITION AND RELATED SERVICES	351,907	
2250-491-00-00-18	SPEC ED - OCC ED TUITION	174,465	174,465
2259-490-75-00-21	ACTION Collaborative Network Membership Dues	6,200	6,200
2280-490-00-00-08	GEN ED - OCC ED TUITION	96,925	96,925
2610-490-00-00-08	512.200 - SW BOCES - LIBRARY AUTOMATION - ANNUAL	5,922	23,320
	512.400 - SW BOCES - LIBRARY AUTOMATION - ANNUAL	17,397	
2630-490-00-00-20	444.150 SW BOCES - ZOOM VIDEO CONFERENCING	23,352	23,352
2723-490-00-00-04	507.511 NASSAU BOCES - READING RECOVERY	19,320	38,451
	504.020 P/NW BOCES - PROF DEVELOPMENT	7,500	
	513.400 SW BOCES - PROF DEVELOPMENT	3,000	
	P/NW BOCES - YALE/RULER	5,250	
	P/NW BOCES - SS/ELA	2,231	
	REGIONAL ASSISTANT PRINCIPAL'S NETWORK	1,150	
2855-490-00-01-16	551.101 - SW BOCES - INTER SCHOL ATH OFF	28,176	157,213
	551.301- SW BOCES - ATHLETIC OFFICIALS	102,000	
	551.302 - SW BOCES - SECTION I	3,938	
	551.307 SW BOCES - ALTHETIC WINTER SEASON	8,818	
	690.307 P/NW BOCES - TV LIVE	14,282	
<b>Total 2024-2025 Budget</b>		<b>2,866,321</b>	<b>2,866,321</b>

## TAX CALCULATION

**2024-2025**

<b>Recommended Budget</b>		\$	159,204,563
<b>Projected revenues other than property taxes</b>	<i>minus</i>	\$	17,686,013
<b>Recommended Tax Levy</b>	<i>equals</i>	\$	141,518,550
<b>Current Taxable Assessments</b>	<i>divided by</i>	\$	11,202,946,520
	<i>multiplied by</i>		1,000
<b>Projected Tax Rate</b>	<i>equals</i>		12.6323
<b>Projected increase (decrease) \$</b>			-0.61
<b>Projected increase (decrease) %</b>			-4.64%
<b>Assessed value of an average home in the District</b>		\$	1,514,000
	<i>divided by</i>		1,000
<b>Tax Rate (projected)</b>	<i>multiplied by</i>		12.6323
<b>Projected school taxes</b>		\$	19,125



## 2024-2025 TAX LEVY CAP CALCULATION

<b>Mamaroneck Union Free School District</b> Property Tax Cap Calculation under Chapter 97 of the Laws of 2011 (This analysis calculates a projected allowable tax levy for 2024-2025 school year.)		
	2023-2024 Approved Actual Tax Levy	<b>\$137,950,465</b>
(times)	Tax Base Growth Factor (latest for Town)	1.0055
	<b>Total</b>	<b>\$138,709,193</b>
(add)	2023-2024 Payment in Lieu of Taxes	\$51,518
	<b>Total</b>	<b>\$138,760,711</b>
(subtract)	Capital Tax Levy (including debt service) (less building aid)	\$6,291,598
	<b>Prior Year Tax Levy Limit</b>	<b>\$132,469,113</b>
(times)	Allowable Levy Growth Factor (lesser of 2% or CPI)	2.00%
		<b>\$135,118,495</b>
		\$135,118,495
(subtract)	2024-2025 Payments in Lieu of Taxes (PILOT) ESTIMATE	\$52,806
	<b>Total</b>	<b>\$135,065,689</b>
		\$135,065,689
(add)	Available Carryover	\$0
	<b>Current Year Tax Levy Limit</b>	<b>\$135,065,689</b>
	(to be submitted to State Comptroller, Commissioner of Tax & Finance and the Commissioner of Education by March 1st)	
(add)	ERS contribution increase greater than 2 percentage points	\$12,873
(add)	Capital Tax Levy (including debt service) (less building aid ESTIMATE)	\$6,439,990
	<b>Allowable tax levy prescribed by Chapter 97 of the Laws of 2011 (with a simple majority vote)</b>	<b>\$141,518,552</b>
	<b>Allowable increase under the tax levy cap</b>	<b>\$3,568,087</b>
		<b>2.59%</b>
	<b>Proposed \$ Increase to the Tax Levy</b>	<b>\$3,568,085</b>
	<b>Proposed % Increase to the Tax Levy</b>	<b>2.59%</b>

## 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 without an override, 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 Recommended 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	0.00%
2020-2021	\$142,609,792	1.96%	\$128,749,080	1.76%	\$128,749,083	1.76%	-\$3	0.00%
2021-2022	\$144,914,319	1.63%	\$131,311,044	1.99%	\$ 130,296,261	1.20%	\$1,014,783	0.79%
2022-2023	\$149,662,400	3.26%	\$134,454,645	2.39%	\$ 134,454,657	2.39%	-\$12	0.00%
2023-2024	\$155,518,144	3.91%	\$137,950,465	2.60%	\$137,971,954	2.62%	-\$21,489	-0.02%
2024-2025 Recommended	\$159,204,563	2.37%	\$141,518,550	2.59%	\$141,518,552	2.59%	-\$2	0.00%

## 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 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 due to injuries sustained prior to July 1, 2018.

### **Capital Projects Reserve**

A Reserve for Capital Projects was approved by the voters in May 2023 to accumulate funds to replace the MHS turf field. The current funding is \$1M. The maximum funding is \$2M.

### **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	Fund Balance at 6/30/2023	Projected Fund Balance at 6/30/2024
<b>Non-Spendable</b>									
Prepaid Expenditures	0	0	0	0	0	1,095,587	1,095,587	1,305,486	1,305,486
<b>Total Non-Spendable</b>	0	0	0	0	0	1,095,587	1,095,587	1,305,486	1,305,486
<b>Restricted</b>									
Insurance Losses	0	0	0	0	0	0	2,000,000	2,089,487	2,200,000
Repairs	9,095	9,137	9,247	9,446	0	0	0	0	0
Retirement Contribution	572,438	0	0	500,000	1,007,118	1,009,525	1,012,045	1,057,327	1,100,000
Tax Certiorari	6,643,433	4,976,681	5,272,532	5,443,209	6,509,815	8,301,827	10,241,091	12,550,505	14,000,000
Unemployment Benefits	34,043	0	0	0	100,000	173,060	173,492	181,255	190,000
Workers' Compensation	168,973	0	450,000	570,000	577,188	651,817	782,046	809,695	850,000
Self-Insured Health Plans	0	0	0	0	1,000,000	1,002,390	1,004,892	1,049,854	1,100,000
Reserve for Capital Projects	0	0	0	0	0	0	0	1,000,000	2,000,000
<b>Total Restricted</b>	7,427,982	4,985,818	5,731,779	6,522,655	9,194,121	11,138,619	15,213,566	18,738,122	21,440,000
<b>Assigned</b>									
Appropriated Fund Balance	2,830,381	2,560,336	1,250,000	400,000	400,000	0	0	0	0
Purchases on Order	482,045	91,168	633,300	784,330	1,665,110	2,089,082	3,054,770	4,503,188	3,500,000
<b>Total Assigned</b>	3,312,426	2,651,504	1,883,300	1,184,330	2,065,110	2,089,082	3,054,770	4,503,188	3,500,000
<b>Unassigned</b>									
Fund Balance	4,834,928	4,500,244	4,761,186	5,491,491	5,548,135	8,039,807	6,132,221	6,637,643	6,385,880
<b>Total Unassigned</b>	4,834,928	4,500,244	4,761,186	5,491,491	5,548,135	8,039,807	6,132,221	6,637,643	6,385,880
<b>Total Fund Balance</b>	<b>15,575,336</b>	<b>12,137,566</b>	<b>12,376,265</b>	<b>13,198,476</b>	<b>16,807,366</b>	<b>22,363,095</b>	<b>25,496,144</b>	<b>31,184,439</b>	<b>32,631,366</b>

## CAPITAL PROJECTS

<b>Mamaroneck High School</b>
Masonry Restoration and cleaning at the Post Road & Palmer Avenue Building
Repair the concrete overhead soffit at the stairs to the Palmer Boiler Room in the Palmer Courtyard
Re-coat 2005 addition granular top sheet & Palmer Avenue Roof
Re-coat Nurses' office roof at Palmer & Roof at old shop at Palmer
Palmer Gymnasium ceiling and floor replacement
Replace Corridor Doors - Post Road Building & Palmer Avenue Building
Palmer galvanized threaded pipe replacement
<b>Hommocks Middle School</b>
Replace Kalwall skylights in the natatorium
Replace Pool Filter Media & Pool Filter Room Make Up Air Unit (MUA)
Replace Pool Dehumidification units
Replace and relocate the 1967, 3000A MDP adjacent to the loading dock
Reconfigure/ Enlarge Hommocks Cafeteria (Include S108, S109)
<b>Central School</b>
Replace LGI exterior door @ main entrance (4) doors
Replace "Trader Joes" Exterior double door
Replace Main entrance stair adjacent to LGI entrance (Add Ramp?)
New Kitchen
<b>Mamaroneck Avenue School</b>
Foundation wall waterproofing needed outside of Lower Level Music Room and Choral Room
Masonry restoration and cleaning of 1929 Middle Building
Masonry repointing of chimney and rain cap
Wood subfloor replacement in classrooms 210, 212, 306 & 308 of the Mamaroneck Ave. original building
Replace wood flooring in Classrooms 105, 205, 305, 309, 311, 313, and 316 with LVT
Replace MAS and Middle Building interior corridor doors
New railings/ guard rails are needed on the bleachers in gym
Pumps (heating and dual temp) should be considered for replacement
Gym Ductwork (air path below grade)
Replace chiller
Add dewatering pumps to the BMS
Replace old galvanized pipe in MAS Building
Add fire alarm to new generator
<b>Chatsworth Avenue School</b>
Masonry repair of east wall of Forst Park Ave. building in Kindergarten Playground
Sky Gym Improvements
Replace wood floors in classrooms of Forst Park building and install LVT (Rooms 201, 202, 203, 204, 205, 206, Nurse's Suite, 301, 302, 303, 304, 305, 306 & 308)
Replace Sky Gym wood floor
Replace interior corridor and stair doors in the Forest Park building and the basement of the Chatsworth building
Sanitary pipe repairs & Replace sanitary piping in coal chute room
Replace wiring in fire alarm system
<b>Murray Avenue School</b>
Replace lintel above the exterior basement door from the dumpster courtyard
ADA Ramp Repairs @ Damon Avenue
Recoat EPDM North & South Roof
Replace older non fire rated corridor doors with new corridor doors
Replace aging boilers (Burners and Controls)
New Kitchen and Cafeteria Improvements

# NEW YORK STATE SCHOOL ADMINISTRATOR SALARY DISCLOSURE

## Salary & Benefit Information 2024-2025

	Salary	Benefits	Other Remuneration
<b>Central Staff Administration</b>			
<b>Superintendent</b>	325,500	53,933	
<b>Associate, Assistant and Deputy Superintendents</b>			
Assistant Superintendent for Administration and Personnel	227,436	77,270	1,200
Assistant Superintendent for Student Support Services	232,816	56,135	1,200
Assistant Superintendent for Business Operations	272,891	65,517	1,200
Assistant Superintendent for Curriculum and Instruction	250,140	79,789	1,200
<b>Other Supervisory and Administrative Employees Scheduled to Receive \$169,000 or More in Salary</b>			
Principal	182,621		
Principal	188,656		
Principal	177,353		
Principal	206,500		
Principal	208,441		
Assistant Principal	172,719		
Assistant Principal	178,119		
Assistant Principal	173,864		
Assistant Principal	174,279		
Assistant Principal	174,331		
Assistant Principal	198,813		
Assistant Principal	178,734		
Director of Special Education	169,046		
Director of Special Education	176,769		
Director of Health, Physical Education & Athletics	215,036		
Director of Dual Language and ENL	169,046		
Director of Research, Assessment & Accountability	196,503		
Director of 4-12 Humanities	203,130		
Director of Performing Arts K-12	206,565		
Director of Diversity, Equity and Inclusion	191,414		
Director of Literacy K-3	171,583		

## BUDGET BY COMPONENT - 3-PART BUDGET

State Function	Description	2023-2024 Adopted Budget	2024-2025 Proposed Budget	Dollar Change	Percent Change
<b>Administration</b>					
1010	Board Of Education	30,296.00	30,096.00	-200.00	-0.66%
1040	District Clerk	25,775.00	22,545.00	-3,230.00	-12.53%
1060	District Meeting	53,900.00	56,400.00	2,500.00	4.64%
1240	Chief School Administrator	541,461.00	470,770.00	-70,691.00	-13.06%
1310	Business Administration	920,961.00	851,844.00	-69,117.00	-7.50%
1320	Auditing	118,719.00	118,719.00	-	-
1325	Treasurer	20,757.00	127,618.00	106,861.00	514.82%
1345	Purchasing	144,633.00	131,677.00	-12,956.00	-8.96%
1420	Legal	278,000.00	278,000.00	-	-
1430	Personnel	744,396.00	792,942.00	48,546.00	6.52%
1480	Public Information and Services	114,251.00	135,717.00	21,466.00	18.79%
1670	Central Printing & Mailing	27,500.00	30,000.00	2,500.00	9.09%
1680	Central Data Processing	724,275.00	859,500.00	135,225.00	18.67%
1910	Unallocated Insurance	741,162.00	922,010.00	180,848.00	24.40%
1950	Assessments on School Property	154,350.00	154,350.00	-	-
1981	BOCES Administrative Costs	247,454.00	212,320.00	-35,134.00	-14.20%
2010	Curriculum Devel and Suprvsn	548,762.00	532,272.00	-16,490.00	-3.00%
2020	Supervision-Regular School	4,705,985.00	4,831,562.00	125,577.00	2.67%
2060	Research, Planning & Evaluation	696,693.00	776,063.00	79,370.00	11.39%
2250	Prg For Sdnts w/Disabil-Med Elgble	613,510.00	585,123.00	-28,387.00	-4.63%
2855	Interscholastic Athletics-Reg Schl	371,547.00	381,305.00	9,758.00	2.63%
9000	Employee Benefits	4,185,107.00	4,313,350.00	128,243.00	3.06%
9089	Other (specify)	111,530.00	112,551.00	1,021.00	0.92%
<b>Total Administration</b>		<b>16,121,024.00</b>	<b>16,726,734.00</b>	<b>605,710.00</b>	<b>3.76%</b>
<b>Capital</b>					
1620	Operation of Plant	6,168,373.00	6,231,467.00	63,094.00	1.02%
1621	Maintenance of Plant	3,138,138.00	3,194,346.00	56,208.00	1.79%
1622	Security of Plant	1,511,285.00	1,548,935.00	37,650.00	2.49%
1930	Judgments and Claims	100,000.00	10,000.00	-90,000.00	-90.00%
1940	Purch of Land/Right of Way	258,403.00	285,000.00	26,597.00	10.29%
5530	Garage Building	17,250.00	15,800.00	-1,450.00	-8.41%
9000	Employee Benefits	4,120,977.00	4,260,919.00	139,942.00	3.40%
9711	Serial Bonds-School Construction	2,500.00	2,500.00	-	-
9789	Other Debt (specify)	395,083.00	523,582.00	128,499.00	32.52%
9901	Transfer to Debt Service Fund	7,222,171.00	7,209,897.00	-12,274.00	-0.17%
<b>Total Capital</b>		<b>22,934,180.00</b>	<b>23,282,446.00</b>	<b>348,266.00</b>	<b>1.52%</b>
<b>Program</b>					
2010	Curriculum Devel and Suprvsn	27,000.00	32,000.00	5,000.00	18.52%
2070	Inservice Training-Instruction	719,944.00	707,457.00	-12,487.00	-1.73%
2110	Teaching-Regular School	45,568,970.00	47,020,061.00	1,451,091.00	3.18%
2250	Prg For Sdnts w/Disabil-Med Elgble	18,827,365.00	18,743,673.00	-83,692.00	-0.44%
2259	Prg for English Language Learners	3,616,388.00	3,507,901.00	-108,487.00	-3.00%
2280	Occupational Education(Grades 9-12)	207,020.00	96,925.00	-110,095.00	-53.18%
2330	Teaching-Special Schools	294,500.00	301,000.00	6,500.00	2.21%
2610	School Library & AV	1,072,148.00	1,135,403.00	63,255.00	5.90%
2630	Computer Assisted Instruction	794,927.00	1,221,116.00	426,189.00	53.61%
2810	Guidance-Regular School	2,930,533.00	2,867,632.00	-62,901.00	-2.15%
2815	Health Svcs-Regular School	1,670,809.00	1,706,081.00	35,272.00	2.11%
2820	Psychological Svcs-Reg Schl	2,000,468.00	1,995,834.00	-4,634.00	-0.23%
2825	Social Work Svcs-Regular School	716,839.00	857,401.00	140,562.00	19.61%
2850	Co-Curricular Activ-Reg Schl	576,775.00	697,676.00	120,901.00	20.96%
2855	Interscholastic Athletics-Reg Schl	1,306,534.00	1,372,870.00	66,336.00	5.08%
5510	District Transport Svcs-Med Elgble	134,827.00	139,800.00	4,973.00	3.69%
5540	Contract Transportation-Med Elgble	5,054,798.00	5,179,511.00	124,713.00	2.47%
5550	Public Transportation	23,000.00	13,000.00	-10,000.00	-43.48%
9000	Employee Benefits	30,645,095.00	31,336,042.00	690,947.00	2.25%
9089	Other (specify)	-	39,000.00	39,000.00	-
9901	Transfer to Other Funds	275,000.00	225,000.00	-50,000.00	-18.18%
<b>Total Capital</b>		<b>116,462,940.00</b>	<b>119,195,383.00</b>	<b>2,732,443.00</b>	<b>2.35%</b>
<b>TOTAL</b>		<b>155,518,144</b>	<b>159,204,563</b>	<b>3,686,419,000</b>	<b>2.37%</b>

Budget Component Summary	2023-2024 Adopted Budget	2024-2025 Proposed Budget
Administration	16,121,024.00	16,726,734.00
Capital	22,934,180.00	23,282,446.00
Program	116,462,940.00	119,195,383.00
	<b>155,518,144.00</b>	<b>159,204,563.00</b>



## 2024-2025 PROPERTY TAX REPORT CARD

	Budgeted 2023-2024	Recommended Budget 2024-2025
Total Budgeted Amount, not including Separate Propositions	155,518,144	159,204,563
A. Proposed Tax Levy to Support the Total Budgeted Amount <b>1</b>	137,950,465	141,518,550
B. Tax Levy to Support Library Debt, if Applicable	0	0
C. Tax Levy for Non-Excludable Propositions, if Applicable <b>2</b>	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 )	137,950,465	141,518,550
F. Permissible Exclusions to the School Year Tax Levy Limit	6,291,598	6,452,863
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions <b>3</b>	131,679,921	135,065,689
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library debt and/or Permissible Exclusions ( E – B – F + D )	131,658,867	135,065,687
I. Difference: ( G – H ); (negative value requires 60.0% voter approval) <b>2</b>	21,054	2
Public School Enrollment	5,430	5,524
Consumer Price Index	6.10%	4.12%

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 2024-2025, includes any carryover from 2023-2024 and excludes any tax levy for library debt or prior year reserve for excess levy, including interest.

	Actual 2023-2024 (D)	Estimated 2024-2025 (E)
Adjusted Restricted Fund Balance	18,738,122	21,440,000
Assigned Appropriated Fund Balance	4,503,188	3,500,000
Adjusted Unrestricted Fund Balance	6,637,643	6,368,182
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	4.27%	4.00%

### Schedule of Reserve Funds

Reserve Type	3/31/24 Actual Balance	6/30/24 Estimated Ending Balance	Intended Use of the Reserve in the 2024-2025 School Year
Capital	1,000,000	2,000,000	To accumulate funds to replace the turf field
Workers' Compensation	600,000	850,000	To pay for tail claims
Unemployment Insurance	181,255	190,000	To fund future unemployment claims
Insurance	2,089,487	2,200,000	To fund improvements in the event of an uninsurable loss
Tax Certiorari	12,350,505	14,000,000	To pay for refunds of prior year's taxes
Other Reserve	1,057,327	1,100,000	To fund spikes in TRS rates
Other Reserve	1,305,486	1,305,486	Collateral required by stop loss carrier
Other Reserve	1,049,854	1,100,000	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 2/07/2024
	School District Summary	Total Assessed Value 12,043,534,358
Equalized Total Assessed Value 12,043,534,358		

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	8,136,000	0.07
12350	PUBLIC AUTHORITY - STATE	RPTL 412	4	91,870,300	0.76
13100	CO - GENERALLY	RPTL 406 (1)	5	42,242,000	0.35
13500	TOEN - GENERALLY	RPTL 406 (1)	93	67,475,200	0.56
13510	TOEN - CEMETERY LAND	RPTL 446	1	1,010,000	0.01
13650	VG - GENERALLY	RPTL 406 (1)	89	116,507,855	0.97
13800	SCHOOL DISTRICT	RPTL 408	12	212,281,600	1.76
14100	USA - GENERALLY	RPTL 400 (1)	2	5,965,000	0.05
14200	FOREIGN GOVT - EMBASSY	RPTL 418	1	2,825,000	0.02
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	1	11,250,000	0.09
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	8	10,654,200	0.09
25110	NONPROF CORP - RELIG (CONSTR PRO	RPTL 420-a	28	134,670,400	1.12
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	0.21
25230	NONPROF CORP - MORAL/MENTAL IM	RPTL 420-a	7	5,748,000	0.05
25300	NON PROF CORP - SPECIFIED USES	RPTL 420-b	5	485,000	0.00
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	0.08
29500	PERFORMING ARTS BUILDING	RPTL 427	1	2,660,000	0.02
41120	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	188	7,362,785	0.06
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	103	6,693,001	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	46	4,554,641	0.04
41400	CLERGY	RPTL 460	1	1,500	0.00
41800	PERSONS AG 65 OR OVER	RPTL 467	189	62,304,370	0.52
41834	ENHANCED STAR	RPTL 425	393	96,231,507	0.80
48154	BASIC STAR 1999-2000	RPTL 425	1,015	106,492,279	0.88
41930	DISABILITIES AND LIMITED INCOM	RPTL 459-c	9	2,455,035	0.02
Total Exemptions Exclusive of System Exemptions:			2,254	1,043,311,624	8.66
Total System Exemptions:			0.00	0.00	0.00
Totals:			2,254	1,043,311,624	8.66

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: \_\_\_\_\_

# 2021-2022 Financial Transparency Reports

DISTRICT P-12 ENROLLMENT	NEEDS RESOURCE CATEGORY	DISTRICT ABILITY TO RAISE LOCAL FUNDS IS	DISTRICT STUDENT NEEDS ARE
5,384	Low Need	significantly more than the average district in the state	significantly less than the state average

## Student Demographics

Enrollment	MAMARONECK UFSD
<b>All Students</b>	5,367
Economically Disadvantaged	18%
Students with Disabilities	13%
English Language Learners	4%
<b>Race/Ethnicity</b>	
Staffing Profile	MAMARONECK UFSD
Student-to-Teacher Ratio	13
Teachers with Fewer than 4 years of Experience %	11%
Teachers with 4-20 Years of Experience %	49%
Teachers with 21+ Years of Experience %	40%

### 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. 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.

## Comparison: How do per pupil expenditures compare?

THIS SCHOOL	DISTRICT OR DISTRICT OF LOCATION	COUNTY AVERAGE	STATEWIDE AVERAGE
N/A	\$24,260.00	\$28,303.28	\$25,870.33

■ School Cost(A-D)
 ■ Central Cost(E-H)
 ■ Combined Cost(I)

Report View One Per Pupil Expenditure Categories	MAMARONECK UFSD
<b>A. Instruction (A1 + A2 + A3 + A4)</b>	<b>\$15,447.06</b>
<b>B. Administration (B1 + B2 + B3)</b>	<b>\$905.61</b>
<b>C. All Other Spending (C1 + C2 + C3)</b>	<b>\$1,155.82</b>
<b>D. Total School Level (A + B + C)</b>	<b>\$17,508.49</b>
<b>E. Central Instruction (E1 + E2 + E3 + E4)</b>	<b>\$1,125.04</b>
<b>F. Central Administration (F1 + F2 + F3)</b>	<b>\$2,269.45</b>
<b>G. All Other Central Spending (G1 + G2 + G3)</b>	<b>\$3,357.45</b>
<b>H. Total Central Costs</b>	<b>\$6,751.94</b>
<b>I. Total Spending (D + H)</b>	<b>\$24,260.44</b>

# 2021-2022 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. 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.

School Cost (Pre J-K)
  Central Cost (PreL-M)
  Combined Cost(N)

Report View Two Per Pupil Expenditure Categories	MAMARONECK UFSD
J. Total School Level Local/State Spending	\$17,167.61
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 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.

School Cost (O-T)
  Central Cost (U-Z)

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

# 2021-2022 Financial Transparency Reports

## 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.



Central Cost (1-5 & Percent Excluded from Total)



Combined Cost (Total Expenditures)

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