



MAMARONECK SCHOOLS

2024-2025 Budget and Ballot Propositions: Frequently Asked Questions

BUDGET BASICS

Q. What is included in the annual budget?

The annual budget covers every component of a comprehensive educational experience for students in an environment that supports their intellectual, physical, and social/emotional well-being. Among the areas included in the annual budget are: instructional initiatives, technology needs, counseling services, special education, faculty and staff salaries, facilities maintenance, retirement system costs, health insurance payments, debt service, transportation, infrastructure, and utility costs, and health and safety services.

Q. How is the District funded?

The District's operating budget is supported by various sources. 89% of the revenue the District receives comes in the form of school taxes paid by residents and businesses. The next largest contributor is State Aid which accounts for 7% (see more on State Aid below). The remaining 4% is a combination of Westchester County Sales Tax and miscellaneous revenue and interest.

Q. How is the tax levy different from the tax rate?

The tax levy is the total amount that a school district raises each year in taxes from all property owners. The tax rate is the amount of tax paid for each \$1,000 of assessed value of property. 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%.

Q. What financial items make up the property tax levy cap?

The property tax levy cap is calculated based on the prior year's actual tax levy, Capital Tax Levy, tax base growth factors, PILOTS (payments in lieu of taxes), allowable levy growth factor, and ERS (Employee Retirement Systems) contribution increase. **For the full calculation, please see slide 26 of the [Superintendent's Proposed 2024-25 Budget presentation \(March 5, 2024\)](#).**

A LOOK AT THE 2024-2025 BUDGET

What is the goal of the 2024-25 budget?

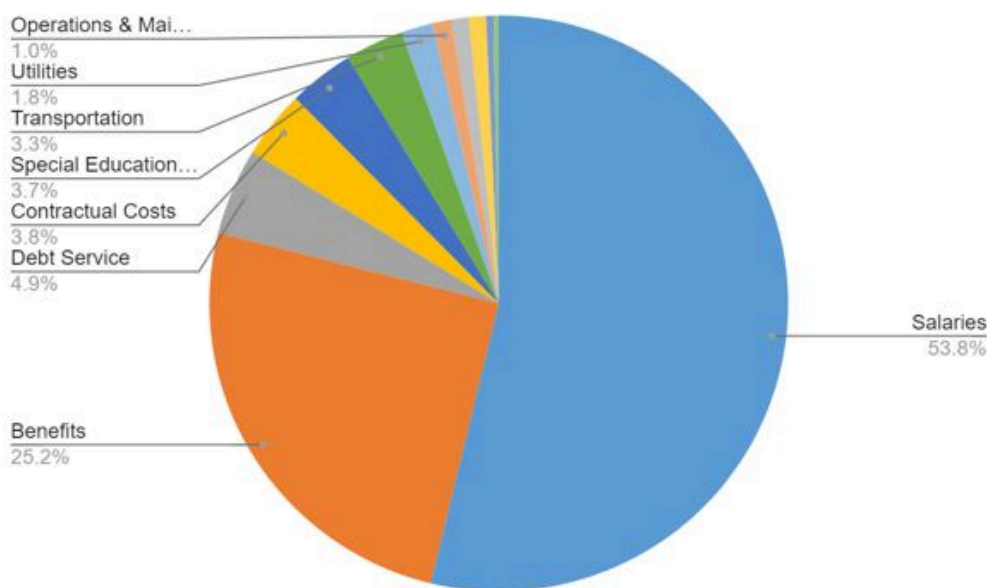
The recommended budget is designed to appropriately respond to our district's immediate needs, such as staffing and funding existing programs while we engage in a deeper, long-term planning process to develop a Five-Year Strategic Plan. Dr. Sampson and the administrative team are already engaging with the Scheduling Institute to examine the use of our spaces and programmatic designs to optimize our students' time in school. The 2024-25 budget will support the following:

- Maintaining current class size guidelines/favorable student-teacher ratios
- Supporting a myriad of authentic learning experiences
- Addressing a range of needs, including safety, plant improvements, program resources, and equipment
- Providing resources to continue the District Equity Team's multi-year strategic initiatives
- Adding one (1) STEM and one additional teaching position at the high school to maximize instructional spaces and meet growing enrollment
- Adding one (1) IT/Tech support person to meet the needs of the increasing amount of technology in the District
- Maintaining contingency positions to address potential enrollment growth

Q. Is the proposed tax levy for the 2024-25 school district budget within the state-mandated tax levy cap, also known as the Allowable Tax Levy (ATL), and what is the total proposed budget?

Yes, the tax levy for 2024-25 is within the Allowable Tax Levy and proposed at 2.59%. The proposed 2024-25 budget is \$159,204,563.

Q. What is the breakdown of expenditures in the proposed budget?



Q. How much state aid will the District receive this year?

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.

Q. Does this proposed budget maintain all current staffing positions, elementary school sections, academic programs, and extra-curricular activities?

Yes. Despite the reduction in state aid and other financial challenges such as inflations and increased pension costs, the proposed budget will not eliminate staff, academic programs, or our extracurricular offerings. Positions left open by retiring personnel will be filled based on an assessment of anticipated needs and the ability to redeploy other staff.

CAPITAL BOND PROPOSITION

Q. What is a bond?

A bond is a financing option used for school districts to fund large capital projects. School districts are permitted to issue debt in the form of long-term bonds or short-term notes, which are bought by investors with interest rates based on market conditions. Financing a capital project through the issuance of a bond helps to align the cost of the project with available building aid from New York State, which is generally paid out over an assumed period.

Q. Why do we need a Capital Bond in addition to the annual budget?

The scale of infrastructure work needed is only possible to complete through a Capital Bond. The bond allows us to meet our infrastructure needs without impacting our student programs and ensures that we cost-effectively maintain our buildings and grounds, which is the district’s biggest asset. It is not possible to complete this work within the annual budget without reducing other components of the budget that would have a direct impact on students.

Q. How were the projects included in the Capital Bond determined to be priority?

The NY State Education Department requires all public schools to develop and maintain a Five-Year Capital Facilities Plan based on the Building Condition Survey. This plan guides the district in determining the most urgent facility-related needs. The building committee drew upon that information when formulating the bond proposition. It is worth noting is that each item in the proposed bond was ranked as an urgent/high-level need by LAN Associates, the district’s architecture firm, to be completed in the next 1-2 years.

Q. Why now?

The timing for the bond is based on two key factors: the essential need to maintain buildings and expiring debt. Due to aging infrastructure, areas of the roofs and masonry are at the end of their life span, and improvements are necessary to prevent water from entering the buildings. Additional infrastructure needs include repairs on HVAC systems and flooring, replacement of pumps and doors, etc. Food service improvements will include full-service kitchens at two schools and larger cafeteria seating at Hommocks Middle School for better visualization and the ability to accommodate an entire grade level for lunch.

We believe it is in the best interest of taxpayers and, as such, our fiduciary responsibility to present this bond this year. If necessary repairs are left unaddressed, significant damage could occur that will be far more costly. These repairs will get considerably more expensive each year they are delayed. The district is able to make strategic use of expiring debt to support this work, which means the passage of the bond would result in a minimal fiscal impact on the average household of approximately \$11 a month.

Q. Will all schools benefit from the Capital Bond?

Yes. The Capital Bond projects will include essential infrastructure work in all six of our schools. You can view the breakdown/school on our At-a-Glance document.

Q. Why isn't air conditioning included as a project in the Capital Bond?

85% of classrooms in our elementary schools have air conditioning, and all six school buildings have a large air-conditioned common area. Previous Capital Bonds equipped common spaces with air conditioning, and the district will continue to assess and address this in the future.

Q. Will the New York State Education Department (NYSED) provide any financial support for this project?

Yes. Eligible projects within the Bond will also receive Building Aid from the state that will cover 25% of the costs of those eligible projects.

VOTING LOGISTICS

Q. Where and when will voting take place this year?

The 2024-25 budget vote is on Tuesday, May 21, 2024. Voting will take place from 7 AM - 9 PM at your local elementary school except Chatsworth Avenue School residents will continue to vote at the Larchmont Avenue Church.

Q. Is there also an option to vote by absentee ballot again this year?

Yes. In any year, voters can request an absentee ballot if they are a resident or patient of the Veterans Health Administration Hospital, incarcerated in jail/prison, awaiting trial, awaiting action by a grand jury, or in prison for conviction of a crime or offense which

was not a felony, absent from the county on election day, suffering from temporary illness or physical disability or have duties related to primary care of one or more individuals who are ill or physically disabled. You can request an absentee ballot from the District Clerk by emailing District Clerk, Joanne Rice at jrice@mamkschools.org or from the District website. Voters will first receive an application to request a ballot and the application requests may not be submitted more than 30 days prior to the election. Voters will then receive their ballot which must be received by the District Clerk by May 14, 2024, by 5:00 PM.

Q. Is there an option for Early Mail Voting?

Yes. Qualified voters who reside in a school district may vote by early mail ballot. Each person must apply for their ballot themselves and application requests may not be submitted more than 30 days prior to the election. If the voter intends to submit the early ballot by mail, the application for the ballot must be received by the district clerk no later than 7 days before the election for which the early mail ballot is sought. The application to receive a ballot may also be delivered, in person, by the voter to the district clerk no later than the day before the election. The school district clerk must receive the ballot by 5:00 PM on the day of the election to be canvassed. You can request an application for the early mail ballot from the District Clerk by emailing District Clerk, Joanne Rice at jrice@mamkschools.org or from the District website beginning Monday, April 22, 2024.

PROPOSITIONS

Q. How many Propositions are on this year's ballot and what are they?

This year on the ballot you will see the following **three (3)** propositions:

- \$159,204,563 2024-2025 School Budget 2024-25
- \$28,025,000 Capital Bond Proposition
- Three (3) Board of Education Trustee seats