



MAMARONECK SCHOOLS

Superintendent's Proposed Budget 2025-2026 School Year



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

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LETTER FROM THE SUPERINTENDENT OF SCHOOLS & BOARD OF EDUCATION PRESIDENT

Dear Parents & Community Members,

As we look forward to the 2025-26 school year, we are proud to share important information about the proposed budget and how it allows us to meet the programmatic needs of all students in fulfillment of the values and aspirations of our mission.

Since joining the Mamaroneck UFSD in November 2023, I have been immersed in learning about the district and the communities we serve to map the most effective paths toward sustained and continual improvement. This work has relied heavily upon the development of a vision that we call *Mamaronext*. We believe the future of our school district relies upon pathways to *personalization* toward student success, *mentorship* toward growth and service, and empowering educator *expertise* toward reflective, flexible, and deliberative teaching. Input from students, staff members, parents, and school and community members through surveys, summits, and focus group meetings led us to these priorities. We are proud of the work and collaboration that went into envisioning them and thank you all for your contributions to these important conversations.

These strategic priorities drive our decisions, including how we budget funds. Our district offers exceptional programs and employs master faculty and staff to implement them. We also benefit from unwavering public support for our schools. Still, we know that there are objectives we can pursue to better serve all students in fulfillment of our strategic priorities. This budget supports the long-term work of continual improvement through adequate staffing to ensure the excellence of current and planned programs, to guarantee the right levels of support for students and families, and to provide for educator learning and innovation through instructional coaching and data and information sharing across the system so that we truly know and understand every student's aspirations, strengths, and needs. The proposed budget also includes planning for critical infrastructure improvements. While our enrollment is relatively stable at approximately 5,500, we have seen significant growth in students requiring specific support and programming, which we are committed to providing.

Our proposed budget enables improvement toward our strategic priorities by providing:

- Core instructional positions at the high school to expand choice for all students, including expanding our Advanced Placement and electives course offerings
- Critical support roles at the Hommocks—including a new administrator, classroom teachers, and more K-8 academic coaching—to continue recent progress toward stability and innovation at the middle school
- Additional counseling and other support staff across our elementary schools to support our K-5 students
- Staffing to ensure compliance with all state-mandated student services and staff-to-student ratios across the K-12 spectrum

LETTER FROM THE SUPERINTENDENT OF SCHOOLS & BOARD OF EDUCATION PRESIDENT

- Technology upgrades to manage our growing infrastructure, including a data warehousing system to support students and faculty, as well as to provide detailed information to inform the fulfillment of our priorities

The proposed budget of \$169,191,992 is a 6.27% or \$9,987,429 budget-to-budget increase. The tax levy increase to support this budget is \$7,050,627, or 4.98%, over the current tax levy. The increases in the budget and tax levy align with the priorities identified within our Strategic Framework and ensure we provide the essential services and supports to our students. The district is also making an important investment in expanding health insurance eligibility to the members of the Teacher Aide unit.

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 \$12.63 to \$12.44, an amount equal to -\$0.19 per thousand dollars of assessed value or -1.52%.

This year's ballot will also include a proposition to establish a Reserve for Capital Projects, which will allow the district to adroitly save up to \$20 million over the next 15 years for future facility needs. This fund will enable us to expand our capacity to meet infrastructure needs regularly without taking on additional debt through capital bonds. Critical work such as auditoriums, playgrounds, field upgrades, and HVAC improvements will be met within the scope of the reserve fund, which will require additional voter approval to utilize the funds.

We are grateful for the trust of our school community in supporting a budget that not only empowers a vision for personalization, mentorship, and educator expertise but which allows us to build upon the exceptionalism that permeates our school district.

Warmest regards,

Dr. Charles Sampson, Superintendent of Schools

Ariana Cohen, Board of Education President

2025-2026 BUDGET BY THE NUMBERS

	Total Budget	\$ 169,191,992
	Budget-to-Budget Increase (\$)	\$ 9,987,429
	Budget-to-Budget Increase (%)	6.27%
	Tax Levy	\$ 148,564,177
	Tax Levy Increase (\$)	\$ 7,050,627
	Tax Levy Increase (%)	4.98%
	Projected Tax Rate	\$ 12.4395
	Projected Tax Rate (Decrease) (\$)	\$ (0.1923)
	Projected Tax Rate (Decrease) (%)	-1.52%

WHAT ACCOUNTS FOR THE PROPOSED BUDGET GROWTH?

	2025-2026 Proposed Budget	169,191,992	
	2024-2025 Adopted Budget	159,204,563	
	Budget Growth	<u>9,987,429</u>	6.27%
Major Components of Budget Changes	2025-2026 Dollar Increase (Decrease)	Percent of Budget	Proportion of Total Growth
Salaries	4,907,911	3.08%	49.14%
Benefits	3,998,755	2.51%	40.04%
Debt Service	483,151	0.30%	4.84%
Transportation	395,475	0.25%	3.96%
Security	237,695	0.15%	2.38%
Other	-35,558	-0.02%	-0.36%
	<u>9,987,429</u>	6.27%	100.00%

BUDGET YEAR TO YEAR

	2024-2025 Adopted Budget	2025-2026 Proposed Budget	\$ Change	% Change
Proposed Budget	159,204,563	169,191,992	9,987,429	6.27%
Other Revenue	17,691,013	20,627,815	2,936,802	16.60%
Tax Levy	141,513,550	148,564,177	7,050,627	4.98%
Taxable Assessments	11,202,946,520	11,942,912,407	739,965,887	6.61%
Projected Tax Rate	12.63	12.44	(0.19)	-1.52%
Tax Levy per Tax Levy Cap	141,518,552	145,742,277	4,223,725	2.98%
Tax Levy in Excess of the Tax Levy Cap		2,821,900		

BUDGET SUMMARY BY OBJECT

PROGRAM	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Projected Expenditures	2025-2026 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
100 Salaries	80,126,400	85,627,957	84,831,513	90,535,868	4,907,911	5.73%
200 Equipment	153,802	312,700	496,091	244,500	-68,200	-21.81%
400 Purchased Services	24,192,279	22,363,786	26,220,899	23,023,006	659,220	2.95%
500 Materials & Supplies	3,193,632	2,877,279	2,913,176	2,913,871	36,592	1.27%
800 Benefits	38,951,471	40,061,862	41,376,949	44,060,617	3,998,755	9.98%
600, 700 & 900 EPC/Fiscal & Transfers	7,594,945	7,960,979	7,924,926	8,414,130	453,151	5.69%
Total	154,212,530	159,204,563	163,763,554	169,191,992	9,987,429	6.27%

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	141,513,550	12.63	-4.64%
2025-2026*	169,191,992*	148,564,177	12.44**	-1.52%

* Proposed

** Projected

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

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

PER PUPIL EXPENDITURE* 2023-2024 ACTUAL			TRUE VALUE TAX RATE** 2024-2025 SCHOOL YEAR	
District	Per Pupil Cost		District	True Value Tax Rate (Including STAR)
North Salem	49,361	*	North Salem	19.94 *
Bedford	43,420	*	Blind Brook - Rye	19.08
Byram Hills	42,679		Chappaqua	17.55
Blind Brook - Rye	42,013		New Rochelle	17.23
Chappaqua	39,022		Eastchester	16.78
Scarsdale	38,151	*	Rye Neck	14.57
Harrison	35,672		Bronxville	13.76
Rye City	35,634		Scarsdale	13.35
Eastchester	34,242	*	Bedford	13.11 *
Bronxville	33,373	*	Byram Hills	12.77
Rye Neck	33,272		Mamaroneck	12.66
New Rochelle	33,218	*	Harrison	11.48
Mamaroneck	27,759		Rye City	10.01
MEDIAN	35,672		MEDIAN	13.76

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

* Please note that the per pupil expenditures were calculated based on the budget from information available online as they were not available from P/NW BOCES

** Please note that the tax rates were calculated from information available online as they were not available from P/NW BOCES

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	72
Central Elementary	475
Chatsworth Elementary	640
Mamaroneck Avenue School	602
Murray Avenue Elementary	663
Hommocks Middle School	1,336
Mamaroneck High School	1,772

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 72 students are admitted through a lottery system.

Elementary Program

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

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

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

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 our recently redesigned Team Model for grades 6-8, 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 team where teachers of the core academic subjects are broken down within each grade level. These 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.

2025-2026 ENROLLMENT PROJECTIONS

School	Grade	BOE Class Size Guidelines	2024-2025		2025-2026	
			Actual Enrollment 2024-25	Actual Classes 2024-25	Projected Enrollment 2025-26	Projected Classes 2025-2026
Central School	K	22	72	4	77	4
	1	22	86	4	72	4
	2	25	68	3	85	4
	3	25	93	4	68	3
	4	26	78	3	94	4
	5	26	98	4	79	4
	MUL		0		0	
Total			495	22	475	23
Chatsworth Avenue School	K	22	101	5	104	5
	1	22	108	5	101	5
	2	25	102	5	108	5
	3	25	96	4	102	5
	4	26	114	5	96	4
	5	26	122	5	114	5
	MUL		15		15	
Total			658	29	640	29
Mamaroneck Avenue School	K	19	45	3	43	3
	1	21	48	3	45	3
	2	25	60	3	48	2
	3	25	39	2	60	3
	4	26	72	3	39	2
	5	26	65	3	72	3
	K-DC	24	31	2	44	2
	1-DC	24	45	2	31	2
	2-DC	24	48	2	45	2
	3-DC	24	44	2	48	2
	4-DC	24	44	2	44	2
	5-DC	24	42	2	44	2
	MUL		37		39	
Total			620	29	602	28
Murray Avenue School	K	22	104	5	105	5
	1	22	107	5	104	5
	2	25	111	5	107	5
	3	25	111	5	111	5
	4	26	111	5	111	5
	5	26	133	6	111	5
	MUL		12		14	
Total			689	31	663	30
Elementary	Total		2462	111	2380	110
Hommocks Middle School	6		400		460	
	7		454		400	
	8		420		454	
	MUL		14		22	
Total			1288		1336	
Mamaroneck High School	9		469		420	
	10		402		467	
	11		454		402	
	12		400		454	
	MUL		32		29	
Total			1757		1772	
District	Total		5507		5488	

DISTRICT STAFFING CHANGES

	Proposed Budget 2025-2026	Full-Time Equivalent (FTE) Increases (Decreases)
<u>CERTIFIED STAFF CHANGES</u>		
	Description	
Mamaroneck High School	Student Support Services	1.0
	Teachers	8.0
	Teaching Assistants	2.0
Hommocks Middle School	Assistant Principal	1.0
	Teachers	4.0
Elementary Schools	Student Support Services	3.0
	Teachers	1.0
Net Increase (Decrease) in Certified Staff		20.0
<u>CLASSIFIED STAFF CHANGES</u>		
District-wide	IT/Network Support	1.0
Mamaroneck Avenue School	Clerical Support	0.5
Net Increase (Decrease) in Classified Staff		1.5
Net Increase in Staff		21.5

DISTRICT STAFFING LEVELS

CENTRAL SCHOOL Type of Employee	2024-2025 Adopted Budget	2024-2025 Actual	2025-2026 Proposed Budget
Administrators	2.00	2.00	2.00
Clerical Staff	2.40	2.40	2.40
Custodial/Maintenance Staff	4.00	4.00	4.00
Guidance Counselors/Psychologists/Social Workers	1.60	1.50	2.00
Nurses	1.09	1.04	1.04
Teacher Aides/Monitors/Lifeguards	23.15	34.00	34.00
Teachers	40.30	42.80	42.80
Teaching Assistants	3.50	3.50	4.50
Building Total	78.05	91.24	92.74

CHATSWORTH SCHOOL Type of Employee	2024-2025 Adopted Budget	2024-2025 Actual	2025-2026 Proposed Budget
Administrators	2.00	2.00	2.00
Clerical Staff	2.40	2.40	2.40
Custodial/Maintenance Staff	4.00	4.00	4.00
Guidance Counselors/Psychologists/Social Workers	1.40	1.50	2.00
Nurses	1.00	1.00	1.00
Teacher Aides/Monitors/Lifeguards	22.69	33.00	31.00
Teachers	47.95	48.43	48.43
Teaching Assistants	0.50	0.50	0.50
Building Total	81.94	92.83	91.33

MAMARONECK AVNUE SCHOOL Type of Employee	2024-2025 Adopted Budget	2024-2025 Actual	2025-2026 Proposed Budget
Administrators	2.00	2.00	2.00
Clerical Staff	2.90	2.90	3.40
Custodial/Maintenance Staff	4.00	4.00	4.00
Guidance Counselors/Psychologists/Social Workers	3.00	3.00	4.00
Nurses	2.00	2.00	2.00
Teacher Aides/Monitors/Lifeguards	51.85	42.82	49.93
Teachers	69.30	69.00	69.00
Teaching Assistants	7.00	7.00	7.00
Building Total	142.05	132.72	141.33

DISTRICT STAFFING LEVELS

MURRAY AVENUE SCHOOL Type of Employee	2024-2025 Adopted Budget	2024-2025 Actual	2025-2026 Proposed Budget
Administrators	2.00	2.00	2.00
Clerical Staff	2.60	2.60	2.60
Custodial/Maintenance Staff	4.00	4.00	4.00
Guidance Counselors/Psychologists/Social Workers	1.40	1.50	2.50
Nurses	1.00	1.00	1.00
Teacher Aides/Monitors/Lifeguards	20.42	32.61	33.00
Teachers	46.85	45.75	46.75
Teaching Assistants	4.00	4.00	3.00
Building Total	82.27	93.46	94.85

HOMMOCKS MIDDLE SCHOOL Type of Employee	2024-2025 Adopted Budget	2024-2025 Actual	2025-2026 Proposed Budget
Administrators	4.00	4.00	5.00
Clerical Staff	4.90	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	29.85	25.40	25.47
Teachers	113.50	112.20	116.20
Teaching Assistants	9.00	11.00	11.00
Building Total	184.25	180.50	185.57

MAMARONECK HIGH SCHOOL Type of Employee	2024-2025 Adopted Budget	2024-2025 Actual	2025-2026 Proposed Budget
Administrators	5.00	5.00	5.00
Clerical Staff	7.90	7.90	7.90
Custodial/Maintenance Staff	14.00	14.00	14.00
Guidance Counselors/Psychologists/Social Workers	18.47	18.47	19.47
Nurses	2.00	2.00	2.00
Teacher Aides/Monitors/Lifeguards	20.85	26.10	20.53
Teachers	129.20	128.40	136.40
Teaching Assistants	17.00	18.00	20.00
Building Total	214.42	219.87	225.30

DISTRICT STAFFING LEVELS

DISTRICT-WIDE Type of Employee	2024-2025 Adopted Budget	2024-2025 Actual	2025-2026 Proposed Budget
Administrators	16.00	17.00	17.00
Clerical and Other Classified Staff	38.83	41.58	42.58
Custodial/Maintenance Staff	17.00	17.00	17.00
Guidance Counselors/Psychologists/Social Workers	4.13	4.53	4.53
Nurses	2.15	2.15	2.15
Teacher Aides/Monitors/Lifeguard	0.92	1.00	1.00
Teachers	15.10	12.20	12.20
Teaching Assistants	3.00	0.00	0.00
Building Total	97.14	95.46	96.47

DISTRICT SUMMARY Type of Employee	2024-2025 Adopted Budget	2024-2025 Actual	2025-2026 Proposed Budget
Administrators	33.00	34.00	35.00
Clerical and Other Classified Staff	61.93	64.68	66.18
Custodial/Maintenance Staff	55.00	55.00	55.00
Guidance Counselors/Psychologists/Social Workers	43.00	43.50	47.50
Nurses	11.25	11.19	11.19
Teacher Aides/Monitors/Lifeguard	169.73	194.93	194.93
Teachers	462.20	458.78	471.78
Teaching Assistants	44.00	44.00	46.00
District Total	880.11	906.08	927.58

REVENUE SUMMARY

Description	2023-2024 Revenue	2024-2025 Adopted Budget	2024-2025 Projected Revenue at 1/31/2025	2025-2026 Proposed Revenue	Budget to Budget \$ Change	Budget to Budget % Change
Property Taxes including STAR	137,923,693	141,513,550	141,513,550	148,564,177	7,050,627	4.98%
State Aid	11,843,929	11,178,915	11,593,359	12,391,658	1,212,743	10.85%
Sales Taxes	3,282,930	2,942,551	3,258,191	3,200,000	257,449	8.75%
Interest and Earnings	3,135,021	1,270,000	2,814,918	2,375,864	1,105,864	87.08%
Health Services	1,016,139	925,000	987,063	985,000	60,000	6.49%
Rental of Facilities	683,004	246,998	404,631	549,000	302,002	122.27%
Tuition	546,761	505,000	475,044	417,000	-88,000	-17.43%
Other	603,013	352,549	922,572	389,293	36,744	10.42%
Federal Aid	277,353	200,000	322,383	250,000	50,000	25.00%
Refund of Prior Year's Expense	314,738	70,000	151,493	70,000	0	0.00%
Medicare Part D Reimbursement	285,119	0	0	0	0	0.00%
Total	159,911,701	159,204,563	162,443,204	169,191,992	9,987,429	6.27%

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 (1.7% in 2024-2025) comes from the NYS School Tax Relief Program (STAR). This amount has steadily decreased from \$7.5M in 2015-2016 to \$2.4M in 2024-2025, a decrease of over 68%.

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 2025-2026 is projected to be \$54,293. 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 over the years.

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 tuition and 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 budgeted lower than 2024-2025 based on the projected 2024-2025 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. The increase in this budgeted revenue is based on projected increases in per student rates.

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.

The District's cash flow projections indicate 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. The increase in this budgeted revenue is due to higher interest rates available.

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. The reduced 2024-2025 budgeted amount was due to the anticipated closure of the pool for the locker room renovations. Since the construction is expected to be completed on schedule, the revenue line has been restored. 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. The budgeted amount remains at zero.

270x 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 2025-2026 general fund State Aid revenue is projected to increase from the 2024-2025 budget. This projection uses the amount proposed by the Governor.

4xxx Federal Aid

Federal Aid includes FEMA funding for COVID and Hurricane Ida, as well as 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. The budgeted revenue is based on the 2023-2024 actual amount.

EXPENDITURE SUMMARY

Expenditure	% of the budget
Salaries	53.51
Benefits	26.04
Debt Service	4.86
Contractual Costs	3.65
Special Education (excluding salaries)	3.28
Transportation	3.30
Utilities	1.62
Operations & Maintenance (excluding salaries or utilities)	1.11
Security	1.06
Software & Supplies	.94
Textbooks	.32
Other	.31
Total	100.00%

The total dollar amount of the 2025-2026 Proposed Budget is \$169,191,992. This represents a 6.27 % increase when compared with the 2024-2025 Budget. The 2025-2026 Budget continues to invest in the educational programs and has been developed based on the goals and objectives of the School District.

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

The largest components of any school district budget are 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	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Projected Expenditures	2025-2026 Proposed Budget	\$ Change	% Change
Salaries	80,126,400	85,627,957	84,831,513	90,535,868	4,907,911	5.73%
Benefits	38,951,468	40,061,862	41,376,949	44,060,617	3,998,755	9.98%
Debt Service	7,439,570	7,735,979	7,750,926	8,219,130	483,151	6.25%
Contractual Costs	6,169,252	6,060,646	8,542,876	6,169,846	109,200	1.80%
Transportation	4,728,847	5,192,511	5,022,687	5,587,986	395,475	7.62%
Special Education (excluding salaries)	4,853,823	5,822,095	5,549,952	5,546,239	-275,856	-4.74%
Utilities	2,326,042	2,666,017	2,503,307	2,746,711	80,694	3.03%
Operations & Maintenance (excl salaries and utilities)	3,860,339	1,805,669	5,055,403	1,885,969	80,300	4.45%
Security	1,272,703	1,548,935	1,382,337	1,786,630	237,695	15.35%
Software and Supplies	1,925,097	1,574,684	1,626,837	1,596,784	22,100	1.40%
Textbooks	692,246	721,750	477,103	537,550	-184,200	-25.52%
Other	1,866,741	386,458	-356,336	518,662	132,204	34.21%
Total Budget	154,212,528	159,204,563	163,763,554	169,191,992	9,987,429	6.27%

PROPOSED EXPENDITURES BY FUNCTION

PROGRAM	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Projected Expenditures	2025-2026 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
1010 Board Of Education	28,397	30,096	24,334	30,046	-50	-0.17%
1040 District Clerk	25,340	22,545	22,545	28,214	5,669	25.15%
1060 District Meeting	42,965	56,400	53,335	49,647	-6,753	-11.97%
1240 Chief School Administrator	540,108	470,770	463,199	486,059	15,289	3.25%
1310 Business Administration	823,031	851,844	813,850	812,498	-39,346	-4.62%
1320 Auditing	93,148	118,719	114,380	118,719	0	0.00%
1325 Treasurer	124,643	127,618	127,691	132,202	4,584	3.59%
1345 Purchasing	114,121	131,677	72,526	94,807	-36,870	-28.00%
1420 Legal	286,468	278,000	300,999	285,000	7,000	2.52%
1430 Personnel	626,746	792,942	708,704	780,473	-12,469	-1.57%
1480 Public Information and Services	134,239	135,717	135,617	135,617	-100	-0.07%
1620 Operation of Plant	6,054,156	6,231,467	6,196,278	6,608,672	377,205	6.05%
1621 Maintenance of Plant	5,164,560	3,194,435	6,369,900	3,174,782	-19,653	-0.62%
1622 Security of Plant	1,272,703	1,548,935	1,382,337	1,786,630	237,695	15.35%
1670 Central Printing & Mailing	27,341	30,000	27,981	30,000	0	0.00%
1680 Central Data Processing	2,707,300	859,500	2,563,678	1,047,510	188,010	21.87%
1910 Unallocated Insurance	818,316	922,010	893,426	1,027,113	105,103	11.40%
1930 Judgments and Claims	126,957	10,000	310,000	10,000	0	0.00%
1940 Purch of Land/Right of Way	269,685	285,000	285,000	288,894	3,894	1.37%
1950 Assessments on School Property	150,173	154,350	154,350	160,870	6,520	4.22%
1981 BOCES Administrative Costs	230,563	212,320	208,915	224,595	12,275	5.78%
2010 Curriculum Development and Supervision	208,420	412,272	415,835	419,353	7,081	1.72%
2020 Supervision-Regular School	4,711,991	4,831,562	4,980,241	5,353,052	521,490	10.79%
2060 Research, Assessment & Accountability	714,501	776,063	752,400	771,460	-4,603	-0.59%
2110 Teaching-Regular School	44,792,584	46,943,450	46,717,852	48,477,171	1,533,721	3.27%
2250 Prg For Sdnts w/Disabil-Med Elgble	17,173,196	19,474,857	19,162,113	20,821,817	1,346,960	6.92%
2259 Prg For English Language Learners	2,838,866	3,507,901	3,157,323	3,435,867	-72,034	-2.05%
2280 Occupational Education(Grades 9-12)	88,645	96,925	96,925	96,925	0	0.00%
2330 Teaching-Special Schools	297,168	301,000	292,925	386,300	85,300	28.34%
2610 School Library & AV	1,097,233	1,132,403	1,097,566	1,133,563	1,160	0.10%
2611 Audio Visual	0	3,000	0	0	-3,000	-100.00%
2630 Computer Assisted Instruction	1,075,522	1,151,577	986,975	1,069,260	-82,317	-7.15%
2702 Curriculum Programs	0	12,000	6,000	12,000	0	0.00%
2704 Curriculum Programs	9,011	10,000	10,747	10,000	0	0.00%
2712 Technology	15,955	7,500	4,795	0	-7,500	-100.00%
2722 Staff Development Teachers	45,733	44,000	36,300	44,000	0	0.00%
2723 Staff Development District	750,147	655,957	589,149	624,784	-31,173	-4.75%
2724 Contractual Admin Tuition	6,000	10,000	6,667	10,000	0	0.00%
2751 Curriculum Development	98,270	120,000	96,029	200,000	80,000	66.67%
2810 Guidance-Regular School	2,836,717	2,867,632	2,855,529	2,998,742	131,110	4.57%
2815 Health Svcs-Regular School	1,489,362	1,706,081	1,584,218	1,731,455	25,374	1.49%
2820 Psychological Svcs-Reg Schl	1,985,408	1,995,834	2,047,657	2,336,334	340,500	17.06%
2825 Social Work Svcs-Regular School	803,990	857,401	919,742	1,169,015	311,614	36.34%
2850 Co-Curricular Activ-Reg Schl	524,548	697,676	610,241	742,801	45,125	6.47%
2855 Interscholastic Athletics-Reg Schl	1,571,774	1,754,175	1,628,432	1,794,455	40,280	2.30%
5510 District Transportation Services	129,819	139,800	138,486	160,347	20,547	14.70%
5530 Garage Building	11,999	15,800	15,800	18,709	2,909	18.41%
5540 Contract Transportation	4,722,225	5,179,511	5,021,157	5,580,986	401,475	7.75%
5550 Public Transportation	6,086	13,000	1,530	6,500	-6,500	-50.00%
9010 State Retirement	1,585,718	2,113,732	1,856,404	2,385,732	272,000	12.87%
9020 Teachers' Retirement	6,434,234	7,160,056	7,017,825	7,131,583	-28,473	-0.40%
9030 Social Security	5,986,426	6,249,268	6,356,403	6,680,623	431,355	6.90%
9040 Workers' Compensation	581,528	533,648	713,183	480,283	-53,365	-10.00%
9045 Life Insurance	83,082	98,175	84,258	98,175	0	0.00%
9046 Employer TSA Benefit	102,842	112,551	112,551	112,551	0	0.00%
9050 Vision/Dental/Welfare	1,053,798	1,070,836	1,054,713	1,127,836	57,000	5.32%
9051 Unemployment Insurance	0	40,000	24,500	40,000	0	0.00%
9055 Disability Insurance	30,605	30,608	30,608	32,488	1,880	6.14%
9060 Hospital, Medical	21,944,949	21,406,920	22,904,925	24,644,818	3,237,898	15.13%
9062 Medicare Reimbursement	1,131,392	1,207,068	1,193,198	1,298,700	91,632	7.59%
9089 Other Benefits	16,897	39,000	28,381	27,828	-11,172	0.00%
9710 Serial Bonds	2,200	2,500	17,447	2,500	0	0.00%
9789 Other Debt	395,083	395,082	395,082	1,194,435	799,353	202.33%
9799 Lease Debt	177,483	128,500	128,500	168,000	39,500	0.00%
9901 Transfer to Other Funds	7,020,181	7,434,897	7,383,897	7,049,195	-385,702	-5.19%
Total GENERAL FUND	154,212,548	159,204,563	163,763,554	169,191,992	9,987,429	6.27%

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	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Projected Expenditures	2025-2026 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
1010 Board Of Education						
4 Contractual and Other	27,621	29,296	23,534	29,146	-150	-0.51%
45 Materials & Supplies	776	800	800	900	100	12.50%
Total 1010 Board Of Education	28,397	30,096	24,334	30,046	-50	-0.17%

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 increase in this budget represents an increase in BOCES document services.

PROGRAM	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Projected Expenditures	2025-2026 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
1040 District Clerk						
16 Classified Salaries	17,935	18,581	18,581	19,250	669	3.60%
49 BOCES Services	7,405	3,964	3,964	8,964	5,000	126.14%
Total 1040 District Clerk	25,340	22,545	22,545	28,214	5,669	25.15%

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 decrease in the Contractual and Other line is due to the reduction in the anticipated software costs.

PROGRAM	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Projected Expenditures	2025-2026 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
1060 District Meeting						
4 Contractual and Other	23,105	31,400	31,049	24,647	-6,753	-21.51%
45 Materials & Supplies	630	800	650	800	0	0.00%
48 Election Systems	19,230	24,200	21,636	24,200	0	0.00%
Total 1060 District Meeting	42,965	56,400	53,335	49,647	-6,753	-11.97%

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 increase in Contractual and Other results from an increase in memberships including the League of Innovative Schools.

PROGRAM	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Projected Expenditures	2025-2026 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
1240 Chief School Administrator						
15 Certified Salaries	419,437	340,296	333,512	347,846	7,550	2.22%
16 Classified Salaries	103,000	106,708	106,708	110,549	3,841	3.60%
4 Contractual and Other	14,625	22,416	21,437	25,964	3,548	15.83%
45 Materials & Supplies	2,366	1,000	1,192	1,350	350	35.00%
49 BOCES Services	680	350	350	350	0	0.00%
Total 1240 Chief School Administrator	540,108	470,770	463,199	486,059	15,289	3.25%

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 Contractual and Other is due to a reclassification of lease costs now required to be capitalized and included in debt service costs.

PROGRAM	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Projected Expenditures	2025-2026 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
1310 Business Administration						
15 Certified Salaries	272,989	282,774	281,438	292,911	10,137	3.58%
16 Classified Salaries	417,416	433,112	443,232	436,329	3,217	0.74%
4 Contractual and Other	111,593	125,385	79,677	72,764	-52,621	-41.97%
45 Materials & Supplies	15,768	5,200	4,343	5,200	0	0.00%
49 BOCES Services	5,265	5,373	5,160	5,294	-79	-1.47%
Total 1310 Business Administration	823,031	851,844	813,850	812,498	-39,346	-4.62%

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	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Projected Expenditures	2025-2026 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
1320 Auditing						
16 Classified Salaries	25,079	36,000	31,661	36,000	0	0.00%
4 Contractual and Other	68,069	82,719	82,719	82,719	0	0.00%
Total 1320 Auditing	93,148	118,719	114,380	118,719	0	0.00%

1325 Treasurer

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

PROGRAM	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Projected Expenditures	2025-2026 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
1325 Treasurer						
16 Classified Salaries	124,185	126,368	126,401	130,952	4,584	3.63%
4 Contractual and Other	0	500	0	500	0	0.00%
45 Materials & Supplies	458	750	1,290	750	0	0.00%
Total 1325 Treasurer	124,643	127,618	127,691	132,202	4,584	3.59%

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 decrease in this budget is due to a reorganization of the purchasing department decreasing salaries and increasing software costs.

PROGRAM	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Projected Expenditures	2025-2026 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
1345 Purchasing						
16 Classified Salaries	107,318	124,727	64,896	84,927	-39,800	-31.91%
4 Contractual and Other	6,745	6,850	4,820	8,850	2,000	29.20%
45 Materials & Supplies	58	100	0	100	0	0.00%
49 BOCES Services	0	0	2,810	930	930	100.00%
Total 1345 Purchasing	114,121	131,677	72,526	94,807	-36,870	-28.00%

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: The increase budgeted is based on the current year projection and activities planned for 2025-2026.

PROGRAM	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Projected Expenditures	2025-2026 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
1420 Legal						
4 Contractual and Other	286,468	278,000	300,999	285,000	7,000	2.52%
Total 1420 Legal	286,468	278,000	300,999	285,000	7,000	2.52%

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 decrease in salaries is due to attrition.

PROGRAM	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Projected Expenditures	2025-2026 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
1430 Personnel						
15 Certified Salaries	225,742	233,805	233,010	242,090	8,285	3.54%
16 Classified Salaries	235,513	338,045	281,757	319,339	-18,706	-5.53%
4 Contractual and Other	138,879	198,214	171,214	194,307	-3,907	-1.97%
45 Materials & Supplies	5,341	5,200	5,145	6,200	1,000	19.23%
49 BOCES Services	21,271	17,678	17,578	18,537	859	4.86%
Total 1430 Personnel	626,746	792,942	708,704	780,473	-12,469	-1.57%

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.

PROGRAM	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Projected Expenditures	2025-2026 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
1480 Public Information						
4 Contractual and Other	134,001	135,617	135,617	135,617	0	0.00%
45 Materials & Supplies	238	100	0	0	-100	-100.00%
Total 1480 Public Information	134,239	135,717	135,617	135,617	-100	-0.07%

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 increases in this budget are due to increases in Salaries, Contracts, and Utilities, Materials & Supplies; Salaries to bring overtime estimates up to recent actual costs; Contracts to participate in a BOCES program; and Utilities, Materials & Supplies due to rising costs.

PROGRAM	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Projected Expenditures	2025-2026 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
1620 Operation of Plant						
16 Classified Salaries	3,253,323	3,111,158	3,248,989	3,289,760	178,602	5.74%
4 Contracts	60,774	61,710	42,022	123,594	61,884	100.28%
45 Utilities, Materials & Supplies	2,729,774	3,047,864	2,886,451	3,186,193	138,329	4.54%
48 Operations - Projects	10,000	10,000	10,000	0	-10,000	-100.00%
49 BOCES Services	285	735	8,816	9,125	8,390	0.00%
Total 1620 Operation of Plant	6,054,156	6,231,467	6,196,278	6,608,672	377,205	6.05%

1621 Maintenance of Plant

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

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

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

PROGRAM	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Projected Expenditures	2025-2026 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
1621 Maintenance of Plant						
16 Classified Salaries	1,779,013	1,843,058	1,758,479	1,861,014	17,956	0.97%
2 Equipment	118,721	160,000	259,085	150,000	-10,000	-6.25%
4 Contractual and Other	634,608	537,127	617,674	521,968	-15,159	-2.82%
45 Materials & Supplies	519,281	509,750	503,972	497,300	-12,450	-2.44%
46 Other Contracted Maintenance	62,587	70,500	64,106	70,500	0	0.00%
48 Projects	2,050,350	74,000	3,166,584	74,000	0	0.00%
Total 1621 Maintenance of Plant	5,164,560	3,194,435	6,369,900	3,174,782	-19,653	-0.62%

1622 Security of Plant

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 this function is due to a budgeted increase in the number of security guards and an increase in rates.

PROGRAM	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Projected Expenditures	2025-2026 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
1622 Security of Plant						
4 Contractual and Other	1,216,974	1,514,935	1,355,197	1,752,630	237,695	15.69%
45 Materials & Supplies	55,729	34,000	27,140	34,000	0	0.00%
Total 1622 Security of Plant	1,272,703	1,548,935	1,382,337	1,786,630	237,695	15.35%

1670 Central Mailing

This code includes the costs of mailings and delivery.

PROGRAM	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Projected Expenditures	2025-2026 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
1670 Central Printing & Mailing						
45 Postage	27,341	30,000	27,981	30,000	0	0.00%
Total 1670 Central Printing & Mailing	27,341	30,000	27,981	30,000	0	0.00%

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: This budget includes an increase in technical personnel to maintain the growing number of devices and hardware throughout the District and an increase in licensing costs.

PROGRAM	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Projected Expenditures	2025-2026 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
1680 Central Data Processing						
16 Classified Salaries	443,941	535,417	526,399	698,616	163,199	30.48%
2 Equipment	0	15,000	15,000	15,000	0	0.00%
4 Contractual and Other	226,367	201,936	223,608	249,243	47,307	23.43%
45 Materials & Supplies	57,730	30,000	27,394	30,000	0	0.00%
48 Projects	1,953,631	50,000	1,744,130	30,000	-20,000	0.00%
49 BOCES Services	25,631	27,147	27,147	24,651	-2,496	100.00%
Total 1680 Central Data Processing	2,707,300	859,500	2,563,678	1,047,510	188,010	21.87%

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 budgeted increase is based on NYSIR projected rates.

PROGRAM	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Projected Expenditures	2025-2026 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
1910 Unallocated Insurance						
4 Non-Health Insurance	818,316	922,010	893,426	1,027,113	105,103	11.40%
Total 1910 Unallocated Insurance	818,316	922,010	893,426	1,027,113	105,103	11.40%

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. The difference between the actual and budgeted amounts are paid from the reserves. At the end of each year, the District tries to replenish the funds transferred out to continue to meet this liability.

PROGRAM	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Projected Expenditures	2025-2026 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
1930 Judgments and Claims						
4 Tax Certiorari	126,957	10,000	310,000	10,000	0	0.00%
Total 1930 Judgments and Claims	126,957	10,000	310,000	10,000	0	0.00%

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.

PROGRAM	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Projected Expenditures	2025-2026 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
1940 Purch of Land/Right of Way						
4 Taxes - Other Districts	269,685	285,000	285,000	288,894	3,894	1.37%
Total 1940 Purch of Land/Right of Way	269,685	285,000	285,000	288,894	3,894	1.37%

1950 Assessments on School Property

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

PROGRAM	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Projected Expenditures	2025-2026 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
1950 Assessments on School Property						
4 Sewer Taxes	150,173	154,350	154,350	160,870	6,520	4.22%
Total 1950 Assessments on School Property	150,173	154,350	154,350	160,870	6,520	4.22%

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: This increase projects an increase in BOCES administrative rates.

PROGRAM	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Projected Expenditures	2025-2026 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
1981 BOCES Administrative Costs						
49 BOCES Services	230,563	212,320	208,915	224,595	12,275	5.78%
Total 1981 BOCES Administrative Costs	230,563	212,320	208,915	224,595	12,275	5.78%

2010 Curriculum Development and Supervision

The Assistant Superintendent for Curriculum and Instruction leads a team that is responsible for the ongoing development and enhancement of the entire K-12 instructional program, including through support of school-level achievement and climate/culture goals. Our Assistant Superintendent also works with school and district leaders in the development and evaluation of instructional specialists and monitoring District-wide assessment deployment and achievement.

The District, through its Annual Professional Performance Review (APPR) Committee, continues to meet the Commissioner of Education's regulations for teacher and principal supervision.

At the same time, we are engaged in efforts to align our evaluation system more closely with our strategic priorities under the flexibility afforded by Education Law §3012-d. Not only are we envisioning direct evaluation of educators through a refreshed and aligned rubric of practice, we are developing a model to support principal goals-setting through the establishment of regular and non-evaluative rounds visits, the chartering of data-driven

leadership communities of practice, and our increased participation in networks of innovative school districts near and far.

PROGRAM	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Projected Expenditures	2025-2026 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
2010 Curriculum Development and Suprvsn						
15 Instructional Salaries	62,908	256,991	256,150	266,146	9,155	3.56%
16 Noninstructional Salaries	89,398	95,161	95,161	98,416	3,255	3.42%
4 Contractual and Other	12,493	17,000	23,289	15,000	-2,000	-11.76%
45 Materials & Supplies	9,890	7,000	5,115	4,500	-2,500	-35.71%
49 BOCES Services	33,731	36,120	36,120	35,291	-829	-2.30%
Total 2010 Curriculum Development and Suprvsn	208,420	412,272	415,835	419,353	7,081	1.72%

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 represents creating a Supervision of Instruction position in the current year and the addition of an assistant principal at the Hommocks Middle School in 2025-2026.

PROGRAM	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Projected Expenditures	2025-2026 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
2020 Supervision-Regular School						
15 Instructional Salaries	3,765,589	3,892,801	4,045,884	4,362,137	469,336	12.06%
16 Noninstructional Salaries	884,000	870,361	880,064	919,412	49,051	5.64%
2 Equipment	3,907	0	0	0	0	0.00%
4 Contractual and Other	15,161	19,000	8,186	28,074	9,074	47.76%
45 Materials & Supplies	43,334	49,400	46,107	43,429	-5,971	-12.09%
Total 2020 Supervision-Regular School	4,711,991	4,831,562	4,980,241	5,353,052	521,490	10.79%

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 reduction of this budget is based on the actual expenditures in recent years.

PROGRAM	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Projected Expenditures	2025-2026 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
2060 Research, Assessment & Accountability						
15 Instructional Salaries	190,357	196,503	196,503	203,595	7,092	3.61%
16 Noninstructional Salaries	279,507	302,275	291,840	317,250	14,975	4.95%
4 Contractual and Other	55,012	72,500	59,004	52,510	-19,990	-27.57%
45 Materials & Supplies	3,602	4,700	4,969	4,700	0	0.00%
49 BOCES Services	186,023	200,085	200,084	193,405	-6,680	-3.34%
Total 2060 Research, Assessment & Accountability	714,501	776,063	752,400	771,460	-4,603	-0.59%

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 salary increases are due to an increase in positions and collective bargaining agreement obligations. The decrease in the Textbooks budget was caused by a centralization of textbook budgeting and a shift to the supplies codes. The increase in Contractual and Other results from planning for PSAT exams and an increase in the high school graduation budget.

PROGRAM	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Projected Expenditures	2025-2026 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
2110 Teaching-Regular School						
15 Instructional Salaries	40,861,575	42,603,781	42,224,870	43,792,125	1,188,344	2.79%
16 Noninstructional Salaries	1,656,952	2,493,521	2,510,655	2,827,116	333,595	13.38%
2 Equipment	19,168	75,200	152,504	50,000	-25,200	-33.51%
4 Contractual and Other	331,832	458,850	587,875	611,035	152,185	33.17%
45 Materials & Supplies	1,234,970	581,131	746,592	667,380	86,249	14.84%
48 Textbooks	577,559	595,250	360,999	406,550	-188,700	-31.70%
49 BOCES Services	110,528	135,717	134,357	122,965	-12,752	-9.40%
Total 2110 Teaching-Regular School	44,792,584	46,943,450	46,717,852	48,477,171	1,533,721	3.27%

2250 Special Education

Inclusive of the Pre-K special needs children, the Special Education Department serves over 1,000 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 K-12 students who require therapeutic support for social-emotional needs, with corresponding increases in classifications such as autism and other health impairment. In response to this need, the district continues to develop programs such as its Emotional Support Program (ESP), Explicit Social Emotional Learning (ExSEL) program, and other special class programs, to address the needs of students who might have previously been outplaced 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 that we provide 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 increase in the salary lines is due to collective bargaining agreement obligations and an increase in positions both in the current year and budgeted for 2025-2026. The decrease in the BOCES Services budget is projected based on fewer BOCES placements.

PROGRAM	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Projected Expenditures	2025-2026 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
2250 Programs for Students with Disabilities						
15 Instructional Salaries	9,739,697	10,528,360	10,187,110	11,388,323	859,963	8.17%
16 Noninstructional Salaries	2,579,676	3,124,402	3,425,051	3,887,255	762,853	24.42%
2 Equipment	0	8,000	20,584	5,000	-3,000	-37.50%
4 Contractual and Other	1,157,316	1,587,347	1,333,199	1,624,351	37,004	2.33%
45 Materials & Supplies	89,513	133,750	123,815	121,015	-12,735	-9.52%
472 Tuition-All Other	1,743,645	2,210,626	2,280,802	2,209,501	-1,125	-0.05%
48 Textbooks	500	1,000	180	0	-1,000	-100.00%
49 BOCES Services	1,862,849	1,881,372	1,791,372	1,586,372	-295,000	-15.68%
Total 2250 Programs for Students with Disabilities	17,173,196	19,474,857	19,162,113	20,821,817	1,346,960	6.92%

2259 Programs for English and Dual Language Learners

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 decrease in the Noninstructional Salaries line was caused by a shift to other functions (2110 and 2250).

PROGRAM	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Projected Expenditures	2025-2026 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
2259 Programs for English & Dual Language Learners						
15 Instructional Salaries	2,739,411	3,208,369	3,077,688	3,289,417	81,048	2.53%
16 Noninstructional Salaries	5,289	192,832	0	35,950	-156,882	-81.36%
4 Contractual and Other	13,771	15,000	6,565	20,000	5,000	33.33%
45 Materials & Supplies	32,307	35,000	15,662	29,500	-5,500	-15.71%
48 Textbooks	48,088	50,500	50,575	61,000	10,500	20.79%
49 BOCES Services	0	6,200	6,833	0	-6,200	-100.00%
Total 2259 Programs for English Language Learners	2,838,866	3,507,901	3,157,323	3,435,867	-72,034	-2.05%

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.

PROGRAM	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Projected Expenditures	2025-2026 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
2280 Occupational Education						
49 BOCES Services	88,645	96,925	96,925	96,925	0	0.00%
Total 2280 Occupational Education	88,645	96,925	96,925	96,925	0	0.00%

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 increases in this budget result from adding salaries to provide summer courses at the high school and an increase in the Coop Camp contract.

PROGRAM	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Projected Expenditures	2025-2026 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
2330 Teaching-Special Schools						
15 Instructional Salaries	6,068	6,000	7,576	56,300	50,300	838.33%
4 Summer Enrichment	230,000	225,000	225,000	260,000	35,000	15.56%
48 Continuing Education	61,100	70,000	60,349	70,000	0	0.00%
Total 2330 Teaching-Special Schools	297,168	301,000	292,925	386,300	85,300	28.34%

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.

PROGRAM	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Projected Expenditures	2025-2026 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
2610 School Library & AV						
15 Instructional Salaries	768,515	790,476	790,476	780,848	-9,628	-1.22%
16 Noninstructional Salaries	224,180	232,247	233,005	240,445	8,198	3.53%
45 Materials & Supplies	82,329	86,360	50,766	85,360	-1,000	-1.16%
49 BOCES Services	22,209	23,320	23,319	26,910	3,590	15.39%
Total 2610 School Library & AV	1,097,233	1,132,403	1,097,566	1,133,563	1,160	0.10%

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.

Budget-to-Budget Changes: The decrease in this budget is based on prior and current year actual costs.

PROGRAM	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Projected Expenditures	2025-2026 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
2611 Audio Visual						
45 Materials & Supplies	0	3,000	0	0	-3,000	-100.00%
Total 2611 Audio Visual	0	3,000	0	0	-3,000	-100.00%

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 decrease in materials and supplies is due to a large purchase of chromebooks budgeted for the 2024-2025 school year.

PROGRAM	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Projected Expenditures	2025-2026 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
2630 Computer Assisted Instruction						
15 Instructional Salaries	90,663	93,956	93,956	97,369	3,413	3.63%
2 Equipment	3,460	25,000	7,906	20,000	-5,000	-20.00%
4 Contractual and Other	190,872	255,968	220,237	274,276	18,308	7.15%
45 Materials & Supplies	431,950	718,301	656,729	643,300	-75,001	-10.44%
48 Special Projects	340,705	35,000	0	25,000	-10,000	-28.57%
49 BOCES Services	17,872	23,352	8,147	9,315	-14,037	0.00%
Total 2630 Computer Assisted Instruction	1,075,522	1,151,577	986,975	1,069,260	-82,317	-7.15%

2702 Building Bridges

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

PROGRAM	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Projected Expenditures	2025-2026 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
2702 Curriculum Programs						
4 Building Bridges	0	12,000	6,000	12,000	0	0.00%
Total 2702 Curriculum Programs	0	12,000	6,000	12,000	0	0.00%

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 Middle School to the High School. This line represents costs for this program exclusive of stipends.

PROGRAM	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Projected Expenditures	2025-2026 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
2704 Curriculum Programs						
4 Caprice Advisory Program	9,011	10,000	10,747	10,000	0	0.00%
Total 2704 Curriculum Programs	9,011	10,000	10,747	10,000	0	0.00%

2712-2751 Professional Development

The District's strategic framework prioritizes the empowerment of educator expertise. Our ethic for continuous improvement requires shared decision-making. Therefore, we see the most effective professional development as that which is embedded in data-driven pedagogy toward goals set by the instructional leaders of each school, to ensure that every student can enjoy the promises of our mission

To that end, our staff development program seeks to enlist educators in coaching efforts, improvement grounded in double-loop and organizational learning, and deliberate innovation that answers needs arising from root cause and other data analyses. As we move away from a "stand-and-deliver" workshop model toward a more nimble and responsive model based in improvement science, we need to invest in raising the capacity of educators and leaders to engage in and facilitate protocol-driven collaboration, to mine data for insights and directions, and to personalize all efforts to the level of the unique needs of each student.

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, and funds to support hourly work in development committees, study groups, and task forces convened to solve problems of practice

Budget-to-Budget Changes: The decrease in the 2723 Math and Reading Specialists results from moving a specialist to the Supervisor of Instruction position in the current year. The increase in 2751 salaries is due to anticipated curriculum work as stated above.

PROGRAM	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Projected Expenditures	2025-2026 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
2712 Technology						
15 Technology Staff Development	15,955	7,500	4,795	0	-7,500	-100.00%
Total 2712 Technology	15,955	7,500	4,795	0	-7,500	-100.00%
2722 Staff Development - Teachers						
15 Instructional Salaries	12,150	14,000	6,300	14,000	0	0.00%
4 Contractual and Other	33,583	30,000	30,000	30,000	0	0.00%
Total 2722 Staff Development - Teachers	45,733	44,000	36,300	44,000	0	0.00%
2723 Staff Development - District						
12 Math and Reading Specialists	368,870	378,506	282,133	290,370	-88,136	-23.29%
15 Instructional Salaries	49,489	42,000	44,400	50,000	8,000	19.05%
4 Contractual and Other	297,381	197,000	225,946	215,000	18,000	9.14%
45 Materials & Supplies	0	0	0	1,500	1,500	100.00%
49 BOCES Services	34,407	38,451	36,670	67,914	29,463	76.62%
Total 2723 Staff Development - District	750,147	655,957	589,149	624,784	-31,173	-4.75%
2724 Staff Development - Admin						
4 Contractual and Other	6,000	10,000	6,667	10,000	0	0.00%
Total 2724 Staff Development -Admin	6,000	10,000	6,667	10,000	0	0.00%
2751 Curriculum Development						
15 Instructional Salaries	98,270	120,000	96,029	200,000	80,000	66.67%
Total 2751 Curriculum Development	98,270	120,000	96,029	200,000	80,000	66.67%

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 increase in salaries is due to the increase in the number of summer days.

PROGRAM	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Projected Expenditures	2025-2026 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
2810 Guidance						
15 Instructional Salaries	2,480,696	2,528,059	2,546,856	2,650,700	122,641	4.85%
16 Noninstructional Salaries	192,912	194,223	175,797	207,192	12,969	6.68%
4 Contractual and Other	157,388	138,500	123,166	138,500	0	0.00%
45 Materials & Supplies	5,616	6,850	4,230	2,350	-4,500	-65.69%
49 BOCES Services	105	0	5,480	0	0	0.00%
Total 2810 Guidance	2,836,717	2,867,632	2,855,529	2,998,742	131,110	4.57%

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 clearances and consulting with physicians and parents.

PROGRAM	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Projected Expenditures	2025-2026 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
2815 Health Services						
16 Noninstructional Salaries	1,045,126	1,120,160	1,162,172	1,165,534	45,374	4.05%
2 Equipment	2,501	4,500	1,999	4,500	0	0.00%
4 Contractual and Other	403,785	529,946	385,472	509,946	-20,000	-3.77%
45 Materials & Supplies	37,950	51,475	34,575	51,475	0	0.00%
Total 2815 Health Services	1,489,362	1,706,081	1,584,218	1,731,455	25,374	1.49%

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: The increases in these functions result from an increase in the number of positions budgeted.

PROGRAM	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Projected Expenditures	2025-2026 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
2820 Psychological Services						
15 Instructional Salaries	1,985,408	1,995,834	2,047,657	2,336,334	340,500	17.06%
Total 2820 Psychological Services	1,985,408	1,995,834	2,047,657	2,336,334	340,500	17.06%
2825 Social Work Services						
15 Instructional Salaries	803,990	857,401	919,742	1,169,015	311,614	36.34%
Total 2825 Social Work Services	803,990	857,401	919,742	1,169,015	311,614	36.34%

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 increase in salaries is due to an increase in the number of stipends and a shift from contractual amounts to salaries.

PROGRAM	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Projected Expenditures	2025-2026 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
2850 Co-Curricular Activities						
15 Instructional Salaries	492,488	619,926	544,415	678,551	58,625	9.46%
4 Contractual and Other	30,678	56,250	44,326	42,750	-13,500	-24.00%
45 Materials & Supplies	1,382	21,500	21,500	21,500	0	0.00%
Total 2850 Co-Curricular Activities	524,548	697,676	610,241	742,801	45,125	6.47%

2855 Interscholastic Athletics

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: As a threshold for equipment has decreased, more purchased goods qualify as Materials and Supplies. Contractual increases include rental and entry fees as well as software costs. BOCES Services including scheduling and refereeing, are mandated for participation in interscholastic athletics.

PROGRAM	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Projected Expenditures	2025-2026 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
2855 Interscholastic Athletics						
15 Instructional Salaries	1,008,244	1,132,463	1,031,679	1,107,637	-24,826	-2.19%
16 Noninstructional Salaries	74,848	60,000	60,000	75,000	15,000	25.00%
2 Athletic Equipment	6,047	25,000	39,013	0	-25,000	-100.00%
4 Contractual and Other	268,427	309,000	274,955	336,000	27,000	8.74%
45 Materials & Supplies	61,528	70,500	65,573	95,500	25,000	35.46%
49 BOCES Services	152,680	157,212	157,212	180,318	23,106	14.70%
Total 2855 Interscholastic Athletics	1,571,774	1,754,175	1,628,432	1,794,455	40,280	2.30%

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.

Budget-to-Budget Changes: The increase in this budget is due to a stipend for managing shared transportation.

PROGRAM	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Projected Expenditures	2025-2026 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
5510 District Transportation Services						
16 Classified Salaries	129,282	139,800	138,486	159,847	20,047	14.34%
4 Contractual and Other	537	0	0	500	500	0.00%
Total 5510 District Transportation Services	129,819	139,800	138,486	160,347	20,547	14.70%

5530 District Transportation Services

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

Budget-to-Budget Changes: The increase in this budget is due to an anticipated increase in the number of vehicles.

PROGRAM	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Projected Expenditures	2025-2026 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
5530 Garage Building						
45 Utilities	11,999	15,800	15,800	18,709	2,909	18.41%
Total 5530 Garage Building	11,999	15,800	15,800	18,709	2,909	18.41%

5540 Contract Transportation

The District does not own school buses and contracts for transportation services.

Budget-to-Budget Changes: The budget increase results from an increase in the number of students transported and CPI increases in contractor's prices.

PROGRAM	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Projected Expenditures	2025-2026 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
5540 Contract Transportation						
4 Contracted Buses and Management	4,650,514	5,078,034	4,945,659	5,497,923	419,889	8.27%
45 Contracted Bus Fuel	71,711	101,477	75,498	83,063	-18,414	-18.15%
Total 5540 Contract Transportation	4,722,225	5,179,511	5,021,157	5,580,986	401,475	7.75%

5550 Public Transportation

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

Budget-to-Budget Changes: By maximizing the capacity on out of district buses, the District has reduced the cost of public transportation.

PROGRAM	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Projected Expenditures	2025-2026 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
5550 Public Transportation						
4 Public Transportation	6,086	13,000	1,530	6,500	-6,500	-50.00%
Total 5550 Public Transportation	6,086	13,000	1,530	6,500	-6,500	-50.00%

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
- Other Benefits

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 2025-2026 will be 9.59%. The rate is 10.02% of certified payroll in 2024-2025. The decrease in the budgeted amount is due to the decrease in the rate.

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. The decrease in this budget is due to positive experience ratings.

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. The increase is due to the increase in the number of people that will be covered and an increase in the CSEA rates.

9051 Unemployment Insurance

Unemployment coverage is required by law. Unlike private industry, public school districts pay for Unemployment Benefits as claims are made. The District has depleted a credit balance and will incur an increase in charges going forward.

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 increase in this budget is due to expanded eligibility and increased rates.

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. The increase is due to increased eligibility and increased rates.

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	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Projected Expenditures	2025-2026 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
9010 NYS Employees' Retirement	1,585,718	2,113,732	1,856,404	2,385,732	272,000	12.87%
9020 NYS Teachers' Retirement	6,434,234	7,160,056	7,017,825	7,131,583	-28,473	-0.40%
9030 Social Security	5,986,426	6,249,268	6,356,403	6,680,623	431,355	6.90%
9040 Workers' Compensation	581,528	533,648	713,183	480,283	-53,365	-10.00%
9045 Life Insurance	83,082	98,175	84,258	98,175	0	0.00%
9046 Employer TSA Benefit	102,842	112,551	112,551	112,551	0	0.00%
9050 Dental and Vision Coverage	1,053,798	1,070,836	1,054,713	1,127,836	57,000	5.32%
9051 Unemployment Benefits	0	40,000	24,500	40,000	0	0.00%
9055 Disability Insurance	30,605	30,608	30,608	32,488	1,880	6.14%
9060 Health Insurance	21,944,949	21,406,920	22,904,925	24,644,818	3,237,898	15.13%
9062 Medicare Part B	1,131,392	1,207,068	1,193,198	1,298,700	91,632	7.59%
9089 Other Benefits	16,897	39,000	28,381	27,828	-11,172	0.00%
Employee Benefits Total	38,951,471	40,061,862	41,376,949	44,060,617	3,998,755	9.98%

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	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Projected Expenditures	2025-2026 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
9710 Serial Bonds						
702 Fiscal Agent Fees	2,200	2,500	17,447	2,500	0	0.00%
Total 9710 Serial Bonds	2,200	2,500	17,447	2,500	0	0.00%

9789 EPC Lease

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

Budget-to-Budget Changes: The increase represents the addition of interest for the new energy performance contract.

PROGRAM	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Projected Expenditures	2025-2026 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
9789 EPC Lease						
600 Principal	353,756	362,082	362,082	370,604	8,522	2.35%
700 Interest	41,327	33,000	33,000	823,831	790,831	2396.46%
Total 9789 EPC Lease	395,083	395,082	395,082	1,194,435	799,353	202.33%

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 1310 expenditures.

PROGRAM	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Projected Expenditures	2025-2026 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
9799 Lease Debt						
600 Principal	169,414	124,500	124,500	160,000	35,500	0.00%
700 Interest	8,069	4,000	4,000	8,000	4,000	0.00%
Total 9799 Lease Debt	177,483	128,500	128,500	168,000	39,500	0.00%

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 represents a decrease in the District's debt service and a decrease to the Transfer to Special Aid Fund, the District's share of the cost of extended school year programs.

PROGRAM	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Projected Expenditures	2025-2026 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
9901 Interfund Transfers						
960 Transfer to Debt Service Fund	6,864,804	7,209,897	7,209,897	6,854,195	-355,702	-4.93%
960 Transfer to Special Aid Fund	155,377	225,000	174,000	195,000	-30,000	-13.33%
	7,020,181	7,434,897	7,383,897	7,049,195	-385,702	-5.19%

DEBT SERVICE SCHEDULE

School Year	2/15/2012 3,505,000	8/15/13 5,000,000	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	Estimated 6/15/25 14,100,000	Estimated 6/15/26 14,100,000	Total Fiscal Year Payments
24-25	311,100	419,159	362,338	778,050	1,443,750	1,211,400	2,684,100	0	0	7,209,897
25-26	0	418,703	365,050	779,600	0	1,263,650	2,678,400	1,348,792	0	6,854,195
26-27	0	417,298	366,300	775,550	0	1,256,400	2,682,650	1,346,322	1,348,792	8,193,312
27-28	0	419,930	366,250	776,050	0	1,252,400	2,681,325	1,337,494	1,346,322	8,179,771
28-29	0	416,765	365,900	775,950	0	1,246,400	2,678,350	1,332,507	1,337,494	8,153,366
29-30	0	0	360,325	770,250	0	1,248,400	2,678,650	1,331,130	1,332,507	7,721,262
30-31	0	0	0	769,100	0	1,197,900	2,682,075	1,323,131	1,331,130	7,303,336
31-32	0	0	0	767,350	0	1,197,600	2,682,600	1,318,742	1,323,131	7,289,423
32-33	0	0	0	0	0	1,256,800	2,679,500	1,312,732	1,318,742	6,567,774
33-34	0	0	0	0	0	1,219,400	2,663,200	1,305,099	1,312,732	6,500,431
34-35	0	0	0	0	0	1,217,300	2,643,900	1,300,844	1,305,099	6,467,143
35-36	0	0	0	0	0	1,219,800	2,621,600	1,294,736	1,300,844	6,436,980
36-37	0	0	0	0	0	1,216,800	2,606,100	1,286,774	1,294,736	6,404,410
37-38	0	0	0	0	0	1,193,400	0	1,281,958	1,286,774	3,762,132
38-39	0	0	0	0	0	0	0	1,275,058	1,281,958	2,557,016
39-40	0	0	0	0	0	0	0	1,266,071	1,275,058	2,541,129
40-41	0	0	0	0	0	0	0	0	1,266,071	1,266,071
TOTALS	311,100	2,091,855	2,186,163	6,191,900	1,443,750	17,197,650	34,662,450	19,661,390	19,661,390	103,407,648

SUMMARY OF BOCES 2025-2026 PROPOSED BUDGET

Budget Code	Description	2025-2026 Budgeted Amount
1040-490-00-00-01	643.100 OU BOCES - DOCUMENT ACCESS FEES	8,964
1240-490-00-00-08	555.700 SW BOCES - CSA DUES	350
1310-496-00-00-08	621.020 QUESTAR III - STATE AID PLANNING	3,710
	611.650 SW BOCES - CAPROSOFT HOSTING	1,584
1345.490.00.00.08	512.200 LIBRARY AUTOMATION FOR TEXTBOOK LOAN PROGRAM	930
1430-497-00-00-06	602.010 P/NW BOCES - LABOR NEGOTIATIONS	4,846
	608.010 P/NW BOCES - REGIONAL RECRUITMENT	5,149
	606.101 SW BOCES - REGIONAL CERTIFICATION	4,968
	643.200 OU BOCES - EDOC AND STORAGE	3,574
1620-490-00-00-08	698.110 - SAFETY/RISK MANAGEMENT	9,125
1680-490-00-00-20	MICROSOFT LICENSES	24,651
1981-499-00-00-08	001.301 SW BOCES - ADMINISTRATIVE CHARGES - 7.47%	103,500
	001.083 P/NW BOCES - ADMINISTRATIVE CHARGES - 10.2%	46,575
	001.400 ROCKLAND BOCES - ADMINISTRATIVE CHARGES - 12.0%	74,520
2010-490-00-00-04	504.010 - P/NW BOCES CURRICULUM CENTER - MEMBERSHIP	35,291
2060-497-00-00-23	611.380 SW BOCES - TEST SCORING	82,292
	611.385 SW BOCES - DATA COLLECTION	32,089
	611.500 SW BOCES - DATA WAREHOUSING	33,841
	611.525 SW BOCES - DW TEACHER	14,745
	611.538SW BOCES - RIC ONE-DATA SECURITY	6,986
	611.598 SW BOCES - PARENT SQUARE	23,452
2110-490-00-00-04	522.010 - INSTRUCTIONAL MATERIALS KITS	84,401
	542.010 - SCIENCE 21 - PROGRAM SUPPORT	7,669
	542.015 - SCIENCE 21 WORKSHOPS	14,490
2110-490-00-01-10	BOCES - MHS Conferences	5,175
2110-490-00-02-11	BOCES - HMX Conferences	4,140
2110-490-00-03-12	BOCES - CEN Conferences	1,553
2110-490-00-04-14	BOCES - MAS Conferences	1,811
2110-490-00-05-13	BOCES - CHT Conferences	1,863
2110-490-00-06-15	BOCES - MUR Conferences	1,863
2250-490-00-00-18	P/NW BOCES - SPECIAL ED TUITION	280,000
	ROCKLAND BOCES - SPECIAL ED TUITION	700,000
	SW BOCES - SPECIAL ED TUITION AND RELATED SERVICES	416,907
2250.492.00.00.18	TRANSLATION SERVICES	15,000
2250-491-00-00-18	SPEC ED - OCC ED TUITION	174,465
2280-490-00-00-08	GEN ED - OCC ED TUITION	96,925
2610-490-00-00-08	512.200 - SW BOCES - LIBRARY AUTOMATION - CHARGES	7,245
	512.400 - SW BOCES - LIBRARY AUTOMATION - ANNUAL	19,665
2630-490-00-00-20	444.150 SW BOCES - ZOOM VIDEO CONFERENCING	9,315
2723-490-00-00-04	507.511 NASSAU BOCES - READING RECOVERY	17,595
	504.020 P/NW BOCES - PROF DEVELOPMENT	46,575
	554.404 ZOOM	1,344
	P/NW BOCES - SS/ELA	2,400
2855-490-00-01-16	551.101 - SW BOCES - INTER SCHOL ATH OFF	30,140
	551.301- SW BOCES - ATHLETIC OFFICIALS	113,847
	551.302 - SW BOCES - SECTION I	10,091
	551.307 SW BOCES - ALTHETIC WINTER SEASON	10,350
	555.125 Phys and Health Ed	1,811
	690.307 P/NW BOCES - TV LIVE	14,076
Total 2025-2026 Budget		2,611,861

TAX CALCULATION

2025-2026

Proposed Budget		\$	169,191,992
Projected revenues other than property taxes	<i>minus</i>	\$	20,627,815
Proposed Tax Levy	<i>equals</i>	\$	148,564,177
Current Taxable Assessments	<i>divided by</i>	\$	11,942,912,407
	<i>multiplied by</i>		1,000
Projected Tax Rate	<i>equals</i>		12.4395
Projected increase (decrease) \$			-0.19
Projected increase (decrease) %			-1.52%
Taxes on property assessed at		\$	1,000,000
	<i>divided by</i>		1,000
Tax Rate (projected)	<i>multiplied by</i>		12.4395
Projected School Taxes		\$	12,440

2025-2026 TAX LEVY CAP CALCULATION

Mamaroneck Union Free School District		
Property Tax Cap Calculation under Chapter 97 of the Laws of 2011 (This analysis calculates a projected allowable tax levy for 2025-2026 school year.)		
	2024-2025 Approved Actual Tax Levy	\$141,513,550
(times)	Tax Base Growth Factor (latest for Town)	1.0079
	Total	\$142,631,507
(add)	2024-2025 Payment in Lieu of Taxes	\$52,806
	Total	\$142,684,313
(subtract)	Capital Tax Levy (including debt service) (less building aid)	\$6,439,990
	Prior Year Tax Levy Limit	\$136,244,323
(times)	Allowable Levy Growth Factor (lesser of 2% or CPI)	2.00%
		\$138,969,210
(subtract)	2025-2026 Payments in Lieu of Taxes (PILOT) ESTIMATE	\$54,293
	Total	\$138,914,917
		\$138,914,917
(add)	Available Carryover	\$0
	Current Year Tax Levy Limit	\$138,914,917
	(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	\$0
(add)	Capital Tax Levy (including debt service) (less building aid ESTIMATE)	\$6,827,360
	Allowable tax levy prescribed by Chapter 97 of the Laws of 2011 (with a simple majority vote)	\$145,742,277
	Allowable increase under the tax levy cap	\$4,228,727
		2.99%
	Proposed \$ Increase to the Tax Levy	\$7,050,627
	Proposed % Increase to the Tax Levy	4.98%

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 Proposed Budget calls for a tax levy increase that will exceed the cap and therefore requires a 60% approval rate to pass.

School Year	Budget	Budget Growth %	Tax Levy	Tax Levy Growth %	Allowable Growth Tax Cap	Allowable Growth Tap 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	\$159,204,563	2.37%	\$141,513,550	2.58%	\$141,518,552	2.59%	-\$5,200	0.00%
2025-2026 Proposed	\$169,191,992	6.27%	\$148,564,177	4.98%	\$145,742,277	2.99%	\$2,821,900	1.99%

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 \$2M equals the maximum funding of \$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	Fund Balance at 6/30/2024	Projected Fund Balance at 6/30/2025
Non-Spendable										
Prepaid Expenditures	0	0	0	0	0	1,095,587	1,095,587	1,305,486	976,377	976,377
Total Non-Spendable	0	0	0	0	0	1,095,587	1,095,587	1,305,486	976,377	976,377
Restricted										
Insurance Losses	0	0	0	0	0	0	2,000,000	2,089,487	3,723,240	3,909,000
Repairs	9,095	9,137	9,247	9,446	0	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	1,125,009	1,181,000
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	14,423,951	15,000,000
Unemployment Benefits	34,043	0	0	0	100,000	173,060	173,492	181,255	192,857	202,500
Workers' Compensation	168,973	0	450,000	570,000	577,188	651,817	782,046	809,695	810,441	800,000
Self-Insured Health Plans	0	0	0	0	1,000,000	1,002,390	1,004,892	1,049,854	1,117,058	1,172,000
Reserve for Capital Projects	0	0	0	0	0	0	0	1,000,000	2,064,013	2,167,000
Total Restricted	7,427,982	4,985,818	5,731,779	6,522,655	9,194,121	11,138,619	15,213,566	18,738,122	23,456,569	24,431,500
Assigned										
Appropriated Fund Balance	2,830,381	2,560,336	1,250,000	400,000	400,000	0	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	4,763,052	3,500,000
Total Assigned	3,312,426	2,651,504	1,883,300	1,184,330	2,065,110	2,089,082	3,054,770	4,503,188	4,763,052	3,500,000
Unassigned										
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	7,687,619	6,767,680
Total Unassigned	4,834,928	4,500,244	4,761,186	5,491,491	5,548,135	8,039,807	6,132,221	6,637,643	7,687,619	6,767,680
Total Fund Balance	15,575,336	12,137,566	12,376,265	13,198,476	16,807,366	22,363,095	25,496,144	31,184,439	36,883,617	35,675,557

NEW YORK STATE SCHOOL ADMINISTRATOR SALARY DISCLOSURE

To be updated based on publication of 2025-2026 NYSED threshold

Salary & Benefit Information 2024-2025

	Salary	Benefits	Other Remuneration
Central Staff Administration			
Superintendent	332,722	58,080	
Associate, Assistant and Deputy Superintendents			
Assistant Superintendent for Administration and Personnel	235,570	81,770	1,200
Assistant Superintendent for Student Support Services	241,143	59,052	1,200
Assistant Superintendent for Business Operations	282,715	69,779	1,200
Assistant Superintendent for Curriculum and Instruction	259,091	48,475	1,200
Other Supervisory and Administrative Employees Scheduled to Receive \$169,000 or More in Salary			
Principal	172,163		
Principal	188,559		
Principal	196,075		
Principal	186,207		
Principal	222,945		
Principal	215,245		
Assistant Principal	178,695		
Assistant Principal	183,816		
Assistant Principal	179,560		
Assistant Principal	170,832		
Assistant Principal	179,943		
Assistant Principal	179,996		
Assistant Principal	205,188		
Assistant Principal	183,227		
Director of Special Education	182,560		
Director of Special Education	221,943		
Director of Health, Physical Education & Athletics	206,434		
Director of Dual Language and ENL	203,595		
Director of Research, Assessment & Accountability	220,998		
Director of 4-12 Humanities	213,001		
Director of Performing Arts K-12	197,614		
Director of Diversity, Equity and Inclusion	171,715		
Director of Literacy K-3	177,204		

BUDGET BY COMPONENT - 3-PART BUDGET

State Function	Description	2024-2025 Adopted Budget	2025-2026 Proposed Budget	Dollar Change	Percent Change
Administration					
1010	Board Of Education	30,096	30,046	-50	-0.17%
1040	District Clerk	22,545	28,214	5,669	25.15%
1060	District Meeting	56,400	49,647	-6,753	-11.97%
1240	Chief School Administrator	470,770	486,059	15,289	3.25%
1310	Business Administration	851,844	812,498	-39,346	-4.62%
1320	Auditing	118,719	118,719	0	0.00%
1325	Treasurer	127,618	132,202	4,584	3.59%
1345	Purchasing	131,677	94,807	-36,870	-28.00%
1420	Legal	278,000	285,000	7,000	2.52%
1430	Personnel	792,942	780,473	-12,469	-1.57%
1480	Public Information and Services	135,717	135,617	-100	-0.07%
1670	Central Printing & Mailing	30,000	30,000	0	0.00%
1680	Central Data Processing	859,500	1,047,510	188,010	21.87%
1910	Unallocated Insurance	922,010	1,027,113	105,103	11.40%
1950	Assessments on School Property	154,350	160,870	6,520	4.22%
1981	BOCES Administrative Costs	212,320	224,595	12,275	5.78%
2010	Curriculum Devel and Suprvsn	532,272	419,353	-112,919	-21.21%
2020	Supervision-Regular School	4,831,562	5,353,052	521,490	10.79%
2060	Research, Planning & Evaluation	776,063	771,460	-4,603	-0.59%
2250	Prg For Sdnts w/Disabil-Med Elgble	585,123	538,835	-46,288	-7.91%
2855	Interscholastic Athletics-Reg Schl	381,305	393,658	12,353	3.24%
9000	Employee Benefits	4,313,350	4,584,656	271,306	6.29%
9089	Other (specify)	112,551	112,551	0	0.00%
Total Administration		16,726,734	17,616,935	890,201	5.32%
1620	Operation of Plant	6,231,467	6,608,672	377,205	6.05%
1621	Maintenance of Plant	3,194,435	3,174,782	-19,653	-0.62%
1622	Security of Plant	1,548,935	1,786,630	237,695	15.35%
1930	Judgments and Claims	10,000	10,000	0	0.00%
1940	Purch of Land/Right of Way	285,000	288,894	3,894	1.37%
5530	Garage Building	15,800	18,709	2,909	18.41%
9000	Employee Benefits	4,260,919	4,239,310	-21,609	-0.51%
9711	Serial Bonds-School Construction	2,500	2,500	0	0.00%
9789	Other Debt (specify)	523,582	1,362,435	838,853	160.21%
9901	Transfer to Debt Service Fund	7,209,897	6,854,195	-355,702	-4.93%
Total Capital		23,282,535	24,346,127	1,063,592	4.57%
2010	Curriculum Devel and Suprvsn	32,000	32,000	0	0.00%
2070	Inservice Training-Instruction	707,457	668,784	-38,673	-5.47%
2110	Teaching-Regular School	47,020,061	48,591,163	1,571,102	3.34%
2250	Prg For Sdnts w/Disabil-Med Elgble	18,743,673	20,368,990	1,625,317	8.67%
2259	Prg For English Language Learners	3,507,901	3,435,867	-72,034	-2.05%
2280	Occupational Education(Grades 9-12)	96,925	96,925	0	0.00%
2330	Teaching-Special Schools	301,000	386,300	85,300	28.34%
2610	School Library & AV	1,135,403	1,133,563	-1,840	-0.16%
2630	Computer Assisted Instruction	1,221,116	1,069,260	-151,856	-12.44%
2810	Guidance-Regular School	2,867,632	2,998,742	131,110	4.57%
2815	Health Srvcs-Regular School	1,706,081	1,731,455	25,374	1.49%
2820	Psychological Srvcs-Reg Schl	1,995,834	2,336,334	340,500	17.06%
2825	Social Work Srvcs-Regular School	857,401	1,169,016	311,615	36.34%
2850	Co-Curricular Activ-Regular Schl	697,676	742,801	45,125	6.47%
2855	Interscholastic Athletics-Reg Schl	1,372,870	1,400,797	27,927	2.03%
5510	District Transport Srvcs-Med Elgble	139,800	160,347	20,547	14.70%
5540	Contract Transportation-Med Elgble	5,179,511	5,580,986	401,475	7.75%
5550	Public Transportation	13,000	6,500	-6,500	-50.00%
9000	Employee Benefits	31,336,042	35,096,272	3,760,230	12.00%
9089	Other (specify)	39,000	27,828	-11,172	-28.65%
9901	Transfer to Other Funds	225,000	195,000	-30,000	-13.33%
Total Program		119,195,383	127,228,930	8,033,547	6.74%
TOTAL		159,204,652	169,191,992	9,987,340	6.27%
Budget Component Summary		2024-2025 Adopted Budget	2025-2026 Proposed Budget		
Administration		16,726,734	17,616,935		
Capital		23,282,535	24,346,127		
Program		119,195,383	127,228,930		
		159,204,652	169,191,992		

2025-2026 PROPERTY TAX REPORT CARD

	Budgeted 2024-2025	Proposed Budget 2025-2026
Total Budgeted Amount, not including Separate Propositions	159,204,563	169,191,992
A. Proposed Tax Levy to Support the Total Budgeted Amount 1	141,513,550	148,564,177
B. Tax Levy to Support Library Debt, if Applicable	0	0
C. Tax Levy for Non-Excludable Propositions, if Applicable 2	0	0
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable	0	0
E. Total Proposed School Year Tax Levy (A + B + C + D)	141,513,550	148,564,177
F. Permissible Exclusions to the School Year Tax Levy Limit	6,452,863	6,827,360
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions 3	135,065,689	138,914,917
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library debt and/or Permissible Exclusions (E – B – F + D)	135,060,687	141,736,817
I. Difference: (G – H); (negative value requires 60.0% voter approval) 2	5,002	-2,821,900
Public School Enrollment	5,524	5,488
Consumer Price Index	4.12%	2.95%

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	23,456,569	24,431,500
Assigned Appropriated Fund Balance	4,763,052	3,500,000
Adjusted Unrestricted Fund Balance	7,687,619	6,767,680
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	4.83%	4.00%

Schedule of Reserve Funds

Reserve Type	3/31/25 Actual Balance	6/30/25 Estimated Ending Balance	Intended Use of the Reserve in the 2025-2026 School Year
Capital	2,064,013	2,167,000	To accumulate funds to replace the turf field
Workers' Compensation	610,441	800,000	To pay for tail claims
Unemployment Insurance	192,857	202,500	To fund future unemployment claims
Insurance	3,723,240	3,909,000	To fund improvements in the event of an uninsurable loss
Tax Certiorari	14,123,951	15,000,000	To pay for refunds of prior year's taxes
Retirement Contribution	1,125,009	1,181,000	To fund spikes in TRS rates
Nonspendable Prepaid Expenditures	976,377	976,377	Collateral required by stop loss carrier
Self-Insured Health Plans	1,117,058	1,172,000	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 S495 Exemption Impact Report School District Summary	RPS221/V04/L001 Date 2/19/2025 Total Assessed Value 12,789,554,393
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	8,197,000	0.06
12350	PUBLIC AUTHORITY - STATE	RPTL 412	4	91,870,300	0.72
13100	CO - GENERALLY	RPTL 406 (1)	5	42,242,000	0.33
13500	TOEN - GENERALLY	RPTL 406 (1)	93	67,475,200	0.53
13510	TOEN - CEMETERRY LAND	RPTL 446	1	1,010,000	0.01
13650	VG - GENERALLY	RPTL 406 (1)	89	116,837,855	0.91
13800	SCHOOL DISTRICT	RPTL 408	12	212,281,600	1.66
14100	USA - GENERALLY	RPTL 400 (1)	2	5,965,000	0.05
14200	FOREIGN GOVT - EMBASSY	RPTL 418	1	3,023,000	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	8,644,200	0.07
25110	NONPROF CORP - RELIG (CONSTR PRO	RPTL 420-a	28	134,845,400	1.05
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	0.20
25230	NONPROF CORP - MORAL/MENTAL IM	RPTL 420-a	10	8,043,000	0.06
25300	NON PROF CORP - SPECIFIED USES	RPTL 420-b	5	611,000	0.00
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	9	4,227,000	0.03
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	183	7,159,390	0.06
41124	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	15	570,133	0.00
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	100	6,357,599	0.05
41134	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	14	910,000	0.01
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	49	4,862,237	0.04
41800	PERSONS AG 65 OR OVER	RPTL 467	192	67,412,219	0.53
41834	ENHANCED STAR	RPTL 425	399	99,376,884	0.78
48154	BASIC STAR 1999-2000	RPTL 425	902	95,882,126	0.75
41930	DISABILITIES AND LIMITED INCOM	RPTL 459-c	9	2,667,035	0.02
Total Exemptions Exclusive of System Exemptions:			2,143	1,041,900,996	8.15
Total System Exemptions:			0	0	0.00
Totals:			2,143	1,041,900,996	8.15

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: _____

2022-2023 Financial Transparency Reports

DISTRICT P-12 ENROLLMENT	NEEDS RESOURCE CATEGORY	DISTRICT ABILITY TO RAISE LOCAL FUNDS IS	DISTRICT STUDENT NEEDS ARE
5,452	Low Need	significantly more than the average district in the state	significantly less than the state average

Student Demographics

Enrollment	MAMARONECK UFSD
All Students	5,424
Economically Disadvantaged	22%
Students with Disabilities	12%
English Language Learners	5%
Race/Ethnicity	
Staffing Profile	MAMARONECK UFSD
Student-to-Teacher Ratio	13
Teachers with Fewer than 4 years of Experience %	13%
Teachers with 4-20 Years of Experience %	46%
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	\$25,046.00	\$29,798.98	\$26,857.07

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

Report View One Per Pupil Expenditure Categories	MAMARONECK UFSD
A. Instruction (A1 + A2 + A3 + A4)	\$15,220.45
B. Administration (B1 + B2 + B3)	\$891.57
C. All Other Spending (C1 + C2 + C3)	\$1,110.28
D. Total School Level (A + B + C)	\$17,222.30
E. Central Instruction (E1 + E2 + E3 + E4)	\$1,299.50
F. Central Administration (F1 + F2 + F3)	\$2,384.81
G. All Other Central Spending (G1 + G2 + G3)	\$4,139.50
H. Total Central Costs	\$7,823.80
I. Total Spending (D + H)	\$25,046.10

2022-2023 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 (Pre L-M)
 ■ Combined Cost (N)

Report View Two Per Pupil Expenditure Categories	Mamaroneck UFSD
J. Total School Level Local/State Spending	\$16,965.40
K. Total School Level Federal Spending	\$256.90
L. Total Central Level Local/State Spending	\$7,611.77
M. Total Central Level Federal Spending	\$212.03
N. Total Spending (J+K +L + M)	\$25,046.10

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	
School Level	
O. Special Education	\$21,077.04
P. ELL/MLL Services	\$27,853.98
Q. Pupil Services	\$1,987.99
R. Community Schools Programs	\$0.00
S. BOCES Services	\$29.02
T. Pre Kindergarten	\$100.96
Central Level	
U. Special Education	\$5,164.06
V. ELL/MLL Services	\$986.76
W. Pupil Services	\$511.89
X. Community Schools Programs	\$0.00
Y. BOCES Services	\$443.19
Z. Pre Kindergarten	\$292.68

2022-2023 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	\$4,950,725.00
2. Charter School Tuition	\$0.00
3. Other Tuition	\$1,771,467.00
4. Debt Service	\$522,974.00
5. Other	\$32,167,701.00
Percent Excluded from Total	22%
Total Expenditures	\$175,964,222.36

Due to federal changes to the school level financial reporting completed by districts in January of 2025, full “financial transparency reports” will not be available in time for the budget mailing. If you need per pupil general and special education figures that will correspond with the final reports on [data.nysed.gov](https://www.nysed.gov), they are available on this page <https://www.nysed.gov/fiscal-analysis-research/essaslfs-general-and-special-expenditures>.