



Superintendent's Proposed Budget 2026-2027 School Year



3/31/2026 10:50 AM



Mamaroneck Union Free School District
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Mamaroneck Union Free School District

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Mamaroneck Union Free School District
**LETTER FROM THE SUPERINTENDENT OF SCHOOLS &
BOARD OF EDUCATION PRESIDENT**

Dear Parents and Community Members,

As we look ahead to the 2026–27 school year, we are proud to present a proposed budget that not only sustains our progress, but purposefully advances our mission of meeting the needs of every student.

The 2026–27 proposed budget of \$176,560,406 reflects disciplined planning, steady leadership, and an unwavering commitment to student success. Designed to build on the momentum of prior years, it provides the stability necessary to support meaningful and lasting growth in teaching and learning. The proposal represents a 4.36% budget-to-budget increase and a proposed tax levy increase of 3.07% (\$4,558,301). This budget remains under the tax levy cap. Each investment is the result of careful governance, long-term financial stewardship, and deliberate alignment to the District's Strategic Framework.

This budget continues the multi-year work guided by MamaroNext—our strategic vision centered on personalizing pathways to student success, strengthening mentorship for students and faculty, and deepening the growth and collaboration of our educators. Last year's budget made critical investments to address longstanding staffing needs, expand course and program opportunities, enhance instructional coaching, strengthen infrastructure capacity, and ensure appropriate services for students requiring targeted support, including state-mandated special education and related services. These were not incremental steps; they were foundational commitments that positioned our District for sustained excellence in both the near and long term.

As part of our responsible, forward-looking financial strategy, last year we established a Reserve for Capital Projects, enabling the District to set aside up to \$20 million over the next 15 years to proactively address future facility needs. We will seek voter approval to access funds from this reserve to advance essential capital priorities, including upgrades to collaborative learning spaces and other significant infrastructure improvements across the District. This approach reflects both prudence and vision—planning today for the schools our students will need tomorrow.

The development of this proposed budget has required us to navigate significant cost pressures beyond the District's control. Healthcare expenses alone are projected to increase by 8.99%. As in prior years, contractual obligations and employee benefits remain the primary drivers of expenditure growth. We have met these challenges with rigor and restraint—examining every line item, weighing every decision carefully, and prioritizing investments that most directly strengthen student learning and well-being.

As demonstrated throughout this budget, our fiscal decisions underscore our commitment to safe, modern, and efficient learning environments combined with thoughtful, long-term infrastructure planning grounded in fiscal responsibility. We remain deeply mindful of our obligation as stewards of community resources, and we are sincerely grateful for the partnership and trust of our school community. Together, we are ensuring that the promises of our mission are not merely aspirations, but lived experiences for every student in the Mamaroneck Union Free School District.

Warmest regards,

Dr. Charles Sampson
Superintendent of Schools

Ariana Cohen
President, MUFSD Board of Education

2026-2027 BUDGET BY THE NUMBERS

Total Budget	\$ 176,560,406
Budget-to-Budget Increase (\$)	\$ 7,368,414
Budget-to-Budget Increase (%)	4.36%
Tax Levy	\$ 153,122,478
Tax Levy Increase (\$)	\$ 4,558,301
Tax Levy Increase (%)	3.07%
Projected Tax Rate	\$ 12.4111
Projected Tax Rate (Decrease) (\$)	-0.0402
Projected Tax Rate (Decrease) (%)	-0.32%

WHAT ACCOUNTS FOR THE PROPOSED BUDGET GROWTH?

	2026-2027 Proposed Budget	176,560,406	
	2025-2026 Adopted Budget	169,191,992	
	Budget Growth	<u>7,368,414</u>	
Major Components of Budget Changes	2026-2027 Dollar Increase (Decrease)	Overall Budget Increase (Decrease)	Proportion of Total Growth
Salaries	3,482,966	2.06%	47.27%
Benefits	1,852,189	1.09%	25.14%
Debt Service & Transfers to Other Funds	805,659	0.48%	10.93%
Transportation	587,607	0.35%	7.97%
Special Education	371,947	0.22%	5.05%
Other	354,755	0.21%	4.81%
Non-Health Insurance	136,683	0.08%	1.85%
Utilities	-223,392	-0.13%	-3.03%
TOTAL	7,368,414	4.36%	100.00%

BUDGET YEAR TO YEAR

	2025-2026	2026-2027		
	Adopted Budget	Proposed Budget	\$ Change	% Change
Proposed Budget	169,191,992	176,560,406	7,368,414	4.36%
Other Revenue	20,627,815	23,436,725	2,808,910	13.62%
Tax Levy	148,564,177	153,122,478	4,558,301	3.07%
Taxable Assessments	11,931,597,907	12,337,552,463	405,954,556	3.40%
Projected Tax Rate	12.4513	12.4111	-0.0402	-0.32%
Tax Levy per Tax Levy Cap	145,742,277	153,122,480		
Tax Levy in Excess of the Tax Levy Cap	2,821,900	-2		

BUDGET SUMMARY BY OBJECT

PROGRAM	2024-2025 Actual Expenditures	2025-2026 Adopted Budget	2025-2026 Projected Expenditures	2026-2027 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
100 Salaries	85,106,040	90,845,500	90,330,070	94,328,466	3,482,966	3.83%
200 Equipment	479,816	244,500	268,567	186,583	-57,917	-23.69%
400 Purchased Services	22,724,808	23,008,006	26,507,346	24,153,987	1,145,981	4.98%
500 Materials & Supplies	3,227,865	2,928,871	2,997,289	3,068,407	139,536	4.76%
800 Benefits	40,210,378	43,750,985	43,407,277	45,603,174	1,852,189	4.23%
600, 700 & 900 EPC/Fiscal & Transfers	7,983,854	8,414,130	8,322,332	9,219,789	805,659	9.58%
Total	159,732,761	169,191,992	171,832,881	176,560,406	7,368,414	4.36%

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 eight 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	12.45	-1.43%
2026-2027	176,560,406*	153,122,478	12.41**	-0.32%

* Proposed

** Projected

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

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

TO BE ADDED

EDUCATIONAL PROGRAM

The District offers programs for students in grades Pre-Kindergarten through Grade 12 and a UPK program through a partnership with an outside provider. 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	54
Central Elementary	457
Chatsworth Elementary	624
Mamaroneck Avenue School	553
Murray Avenue Elementary	646
Hommocks Middle School	1,293
Mamaroneck High School	1,750

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 accomplishes these conditions through a mission and strategic framework grounded not only in the powerful traditions of our school community, but also truly cutting edge conceptions of personalization, mentorship, and educator expertise. Through these, we seek to offer an individualized and empowering educational experience to each and every student. 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 solve problems relevant to both individual and collective success. They design innovations. They do all of this in safe, stimulating learning environments created for and with them by caring and knowledgeable educators.

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.

We are always evaluating and revising what we teach and how we teach in cycles of continual improvement grounded in common measurements of student achievement and 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. Teachers from each school meet regularly across the district to collaborate, calibrate, and learn new practices grounded in current learning science and technology.

Middle School Program

Hommocks Middle School continually strives to meet the intellectual and emotional needs of its 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. This team approach fosters an intimate experience, and has proven a strong foundation for diving even more deeply into individualized and highly-targeted support for student growth through new enrichment, support, and social/emotional programs. This year, we are also offering the middle school version of the PSAT to 8th graders, allowing for even more detailed identification of student strengths and for deeper program evaluation.

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. Community support has allowed us to extend even more compelling course offerings to 10th graders, with examples like AP Psychology, AP Art History, dual-enrollment coursework in computer science, and more. We expanded summer opportunities to include full-credit coursework in mathematics. We were also able to administer the PSAT to all 10th and 11th graders, providing a wealth of information about student strengths and challenges toward college and career readiness. Next year, we not only hope to continue all of this work, but also plan to add AP World History as an option in social studies for 10th graders, offer additional summer coursework, and much more.

2026-2027 ENROLLMENT PROJECTIONS

School	Grade	BOE Class Size Guidelines	2025-2026		2026-2027	
			Actual Enrollment 2025-26	Actual Classes 2025-26	Projected Enrollment 2026-27	Projected Classes 2026-27
Central School	K	22	75	4	73	4
	1	22	71	4	75	4
	2	25	83	4	71	4
	3	25	61	3	82	4
	4	26	95	4	62	3
	5	26	76	4	94	4
	MUL		0		0	
	Total			461	23	457
Chatsworth Avenue School	K	22	94	5	96	5
	1	22	105	5	94	5
	2	25	111	5	104	5
	3	25	103	5	110	5
	4	26	94	4	105	5
	5	26	114	5	95	4
	MUL		20		20	
	Total			641	29	624
Mamaroneck Avenue School	K	19	34	2	43	3
	1	21	40	3	34	2
	2	25	47	3	41	3
	3	25	61	3	47	2
	4	26	41	2	59	3
	5	26	73	4	43	2
	K-DC	24	40	2	40	2
	1-DC	24	29	2	41	2
	2-DC	24	44	2	29	2
	3-DC	24	48	2	44	2
	4-DC	24	44	2	45	2
	5-DC	24	44	2	44	2
	MUL		32		43	
Total			577	29	553	27
Murray Avenue School	K	22	87	5	106	5
	1	22	107	5	90	5
	2	25	110	5	110	5
	3	25	111	5	112	5
	4	26	111	5	114	5
	5	26	112	5	114	5
	MUL		18			
	Total			656	30	646
Elementary Total			2335	111	2280	109
Hommocks Middle School	6		460		424	
	7		400		452	
	8		454		399	
	MUL		22		18	
	Total			1336		1293
Mamaroneck High School	9		420		447	
	10		467		415	
	11		402		477	
	12		454		387	
	MUL		29		24	
	Total			1772		1750
District Total			5443		5323	

DISTRICT STAFFING CHANGES

PROPOSED BUDGET	2026-2027	FULL-TIME EQUIVALENT (FTE) INCREASES (DECREASES)
CERTIFIED STAFF CHANGES		
<i>Mamaroneck High School</i>	<i>Teachers</i>	2.0
<i>Elementary Schools</i>	<i>Teachers</i>	(2.0)
<i>Net Increase (Decrease) in Certified Staff</i>		0.0
CLASSIFIED STAFF CHANGES		
<i>None</i>		
<i>Net Increase (Decrease) in Classified Staff</i>		0.0
<i>Net Increase to Staff</i>		0.0

As enrollment at the elementary schools decreases and enrollment at the high school increases, staff will shift from the elementary schools to the high school.

DISTRICT STAFFING LEVELS

CENTRAL SCHOOL			
Type of Employee	2025-2026 Adopted Budget	2025-2026 Actual	2026-2027 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	2.00	1.50	1.50
Nurses	1.04	1.04	1.04
Teacher Aides/Monitors/Lifeguards	34.00	30.00	30.00
Teachers	42.80	42.00	42.00
Teaching Assistants	4.50	5.50	5.50
Building Total	92.74	88.44	88.44

CHATSWORTH SCHOOL			
Type of Employee	2025-2026 Adopted Budget	2025-2026 Actual	2026-2027 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	2.00	2.50	2.50
Nurses	1.00	1.00	1.00
Teacher Aides/Monitors/Lifeguards	31.00	37.00	37.00
Teachers	48.43	49.65	49.65
Teaching Assistants	0.50	0.50	0.50
Building Total	91.33	99.05	99.05

MAMARONECK AVENUE SCHOOL			
Type of Employee	2025-2026 Adopted Budget	2025-2026 Actual	2026-2027 Proposed Budget
Administrators	2.00	2.00	2.00
Clerical Staff	2.90	3.90	3.90
Custodial/Maintenance Staff	4.00	4.00	4.00
Guidance Counselors/Psychologists/Social Workers	4.00	3.00	3.00
Nurses	2.00	2.00	2.00
Teacher Aides/Monitors/Lifeguards	49.93	49.93	49.93
Teachers	69.00	67.70	65.70
Teaching Assistants	7.00	7.00	7.00
Building Total	140.83	139.53	137.53

DISTRICT STAFFING LEVELS

MURRAY AVENUE SCHOOL			
Type of Employee	2025-2026 Adopted Budget	2025-2026 Actual	2026-2027 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	2.50	2.50	2.50
Nurses	1.00	1.00	1.00
Teacher Aides/Monitors/Lifeguards	33.00	40.00	40.00
Teachers	46.75	46.91	46.91
Teaching Assistants	3.00	4.00	4.00
Building Total	94.85	103.01	103.01

HOMMOCKS MIDDLE SCHOOL			
Type of Employee	2025-2026 Adopted Budget	2025-2026 Actual	2026-2027 Proposed Budget
Administrators	5.00	5.00	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	25.47	27.00	27.00
Teachers	116.20	115.90	115.90
Teaching Assistants	11.00	8.00	8.00
Building Total	185.57	183.80	183.80

MAMARONECK HIGH SCHOOL			
Type of Employee	2025-2026 Adopted Budget	2025-2026 Actual	2026-2027 Proposed Budget
Administrators	5.00	5.00	5.00
Clerical Staff	7.90	8.90	8.90
Custodial/Maintenance Staff	14.00	14.00	14.00
Guidance Counselors/Psychologists/Social Workers	19.47	19.47	19.47
Nurses	2.00	2.00	2.00
Teacher Aides/Monitors/Lifeguards	20.53	25.00	25.00
Teachers	136.40	136.80	138.80
Teaching Assistants	20.00	18.00	18.00
Building Total	225.30	229.17	231.17

DISTRICT STAFFING LEVELS

DISTRICT-WIDE			
Type of Employee	2025-2026 Adopted Budget	2025-2026 Actual	2026-2027 Proposed Budget
Clerical and Other Classified Staff	42.58	43.60	43.60
Custodial/Maintenance Staff	17.00	17.00	17.00
Guidance Counselors/Psychologists/Social Workers	4.53	5.53	5.53
Nurses	2.15	4.31	4.31
Teacher Aides/Monitors/Lifeguard	1.00	1.00	1.00
Teachers	12.20	13.54	13.54
Teaching Assistants	0.00	0.50	0.50
Building Total	96.47	85.48	85.48

DISTRICT SUMMARY			
Type of Employee	2025-2026 Adopted Budget	2025-2026 Actual	2026-2027 Proposed Budget
Administrators	35.00	35.00	35.00
Clerical and Other Classified Staff	65.68	68.70	68.70
Custodial/Maintenance Staff	55.00	55.00	55.00
Guidance Counselors/Psychologists/Social Workers	47.50	47.50	47.50
Nurses	11.19	13.35	13.35
Teacher Aides/Monitors/Lifeguard	194.93	209.93	209.93
Teachers	471.78	472.50	472.50
Teaching Assistants	46.00	43.50	43.50
District Total	927.08	945.48	945.48

REVENUE SUMMARY

Description	2024-2025 Revenue	2025-2026 Adopted Budget	2025-2026 Projected Revenue at 1/31/2025	2025-2026 Proposed Revenue	Budget to Budget \$ Change	Budget to Budget % Change
Property Taxes including STAR	141,496,740	148,564,177	148,541,196	153,122,478	4,558,301	3.07%
State Aid	12,012,309	12,391,658	14,200,582	15,098,734	2,707,076	21.85%
Sales Taxes	3,286,304	3,200,000	3,399,197	3,369,197	169,197	5.29%
Interest and Earnings	3,012,079	2,375,864	2,531,576	2,098,214	-277,650	-11.69%
Health Services	1,049,446	985,000	1,150,000	1,050,435	65,435	6.64%
Rental of Facilities	574,760	549,000	569,110	629,000	80,000	14.57%
Tuition	431,961	417,000	420,460	443,500	26,500	6.35%
Other	525,776	389,293	595,972	408,849	19,556	4.71%
Federal Aid	271,205	250,000	250,000	250,000	0	0.00%
Refund of Prior Year's Expense	223,901	70,000	80,000	90,000	20,000	28.57%
Medicare Part D Reimbursement	285,493	0	0	0	0	0.00%
Total	163,169,974	169,191,992	171,738,093	176,560,407	7,368,415	4.36%

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 (1.4% in 2025-2026) comes from the NYS School Tax Relief Program (STAR). This amount has steadily decreased from \$7.5M in 2015-2016 to \$2.1M in 2025-2026, a decrease of 72%.

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 or receive services from the Mamaroneck Schools. This revenue is included in 'Other' above. It can fluctuate as students graduate and families move.

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 2026-2027 is projected to be \$55,496. 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 staff members for their students' tuition to attend our schools, and by billing non-resident students' districts of residence for special education tuition at the District's schools and for related services at the non-public schools within our boundaries.

2280 Health Services - Other Districts

State law requires the School District to provide certain health services for 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 and collection efforts by the Business Office.

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 the New York Cooperative Liquid Asset Fund (NYCLASS). NYCLASS 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 decrease in this budgeted revenue is due to lower 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. 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. The increase in the revenue projection is based on prior year actual.

3xxx State Aid

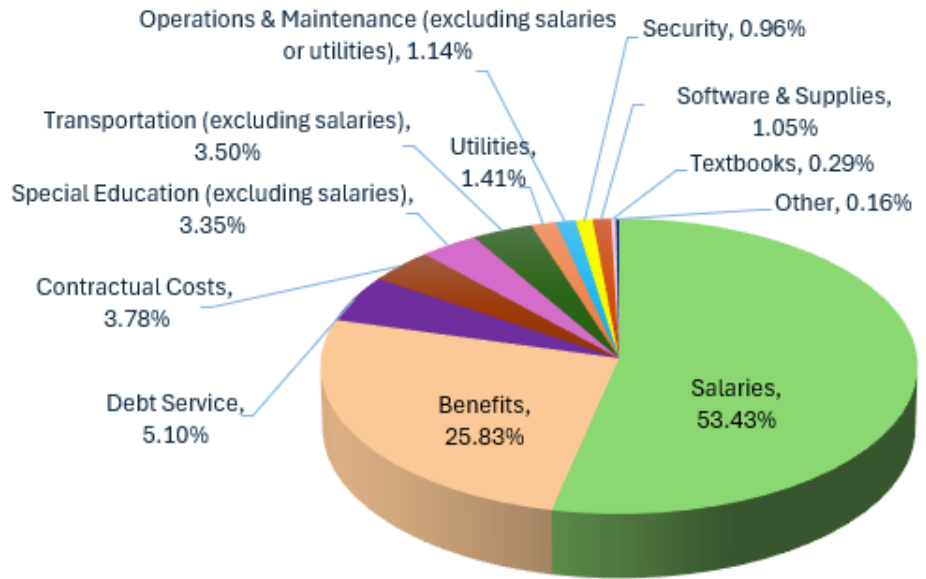
The State provides aid to public schools statewide. This includes Foundation Aid, Building Aid, Lottery Aid, Transportation Aid, Instructional Materials and other types of Aid. The 2026-2027 general fund State Aid revenue is projected to increase from the 2025-2026 budget. Foundation Aid is projected to increase based on a change in District State Aid factors in the aid calculation. Building Aid is increasing as the Business Office closes out capital projects with NYSED. Mobile Sports Gaming Aid continues to grow. This projection uses the amount proposed by the Governor, and is subject to change upon the State's adoption of its budget.

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 2024-2025 actual amount.

EXPENDITURE SUMMARY

Expenditure	% of the budget
Salaries	53.43
Benefits	25.83
Debt Service	5.10
Contractual Costs	3.78
Special Education (excluding salaries)	3.35
Transportation (excluding salaries)	3.50
Utilities	1.41
Operations & Maintenance (excluding salaries or utilities)	1.14
Security	.96
Software & Supplies	1.05
Textbooks	.29
Other	.16
Total	100.00%



The total dollar amount of the 2026-2027 Proposed Budget is \$176,560,406. This represents a 4.36 % increase when compared with the 2025-2026 Budget.

The 2026-2027 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.

PROPOSED EXPENDITURES

Expenditure	2024-2025 Actual Expenditures	2025-2026 Adopted Budget	2025-2026 Projected Expenditures	2026-2027 Proposed Budget	Budget-to - Budget \$ Change	Budget-to - Budget % Change
Salaries	85,106,040	90,845,500	90,330,070	94,328,466	3,482,966	3.83%
Benefits	40,210,378	43,750,985	43,407,277	45,603,174	1,852,189	4.23%
Debt Service	7,777,512	8,219,130	8,127,332	9,006,271	787,141	9.58%
Contractual Costs	7,323,042	6,391,289	7,184,633	6,671,834	280,545	4.39%
Transportation	5,138,586	5,606,695	5,761,026	6,194,302	587,607	10.48%
Special Education (excluding salaries)	4,900,491	5,546,239	5,660,552	5,918,186	371,947	6.71%
Utilities	2,370,518	2,704,190	2,534,727	2,480,798	-223,392	-8.26%
Operations & Maintenance (excl salaries and utilities)	2,745,488	1,928,490	4,887,428	2,007,544	79,054	4.10%
Security	1,321,375	1,786,630	1,413,299	1,687,692	-98,938	-5.54%
Software and Supplies	1,913,359	1,611,784	1,611,023	1,862,488	250,704	15.55%
Textbooks	417,752	417,550	510,283	514,550	97,000	23.23%
Other	508,224	383,510	405,231	285,101	-98,409	-25.66%
Total Budget	159,732,765	169,191,992	171,832,881	176,560,406	7,368,414	4.36%

EXPENDITURE DETAIL

PROGRAM	2024-2025 Actual Expenditures	2025-2026 Adopted Budget	2025-2026 Projected Expenditures	2026-2027 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
1010 Board Of Education	25,747	30,046	25,465	30,494	448	1.49%
1040 District Clerk	22,399	28,214	38,338	28,191	-23	-0.08%
1060 District Meeting	50,203	49,647	56,505	54,550	4,903	9.88%
1240 Chief School Administrator	461,946	486,059	485,067	504,007	17,948	3.69%
1310 Business Administration	800,560	812,498	809,332	858,192	45,694	5.62%
1320 Auditing	100,363	118,719	105,693	121,316	2,597	2.19%
1325 Treasurer	128,034	132,202	131,793	137,830	5,628	4.26%
1345 Purchasing	63,407	94,807	89,055	97,186	2,379	2.51%
1420 Legal	309,438	285,000	277,868	294,500	9,500	3.33%
1430 Personnel	695,296	780,473	746,094	800,393	19,920	2.55%
1480 Public Information and Services	132,898	135,617	135,617	135,617	0	0.00%
1620 Operation of Plant	6,171,934	6,608,672	6,518,255	6,563,587	-45,085	-0.68%
1621 Maintenance of Plant	3,985,360	3,174,782	6,050,690	3,244,859	70,077	2.21%
1622 Security of Plant	1,321,375	1,786,630	1,413,299	1,687,692	-98,938	-5.54%
1670 Central Printing & Mailing	22,252	30,000	16,057	28,000	-2,000	-6.67%
1680 Central Data Processing	2,182,111	1,047,510	2,003,858	1,158,911	111,401	10.63%
1910 Unallocated Insurance	937,489	1,027,113	1,019,886	1,163,796	136,683	13.31%
1930 Judgments and Claims	270,184	10,000	262,364	10,000	0	0.00%
1940 Purch of Land/Right of Way	227,966	288,894	288,894	252,000	-36,894	-12.77%
1950 Assessments on School Property	155,210	160,870	160,861	165,370	4,500	2.80%
1981 BOCES Administrative Costs	194,139	224,595	224,548	201,968	-22,627	-10.07%
2010 Curriculum Development and Supervision	412,149	419,353	422,873	435,121	15,768	3.76%
2020 Supervision-Regular School	5,070,489	5,353,052	5,282,898	5,599,105	246,053	4.60%
2060 Research, Assessment & Accountability	729,644	771,460	733,134	840,593	69,133	8.96%
2110 Teaching-Regular School	46,757,877	48,477,171	47,780,337	49,176,008	698,837	1.44%
2250 Prg For Sdnts w/Disabil-Med Elgble	18,612,617	20,821,817	21,338,256	22,593,560	1,771,743	8.51%
2259 Prg For English Language Learners	3,193,309	3,435,867	3,260,819	3,594,809	158,942	4.63%
2280 Occupational Education(Grades 9-12)	32,209	96,925	109,416	113,246	16,321	16.84%
2330 Teaching-Special Schools	322,925	386,300	353,690	410,000	23,700	6.14%
2610 School Library & AV	1,158,023	1,133,563	1,114,774	1,145,197	11,634	1.03%
2630 Computer Assisted Instruction	1,045,986	1,069,260	1,096,707	1,212,992	143,732	13.44%
2702 Curriculum Programs	6,800	12,000	1,072	12,000	0	0.00%
2704 Curriculum Programs	10,747	10,000	9,880	10,000	0	0.00%
2712 Technology	3,795	0	0	0	0	#DIV/0!
2722 Staff Development Teachers	30,300	44,000	37,000	114,000	70,000	159.09%
2723 Staff Development District	612,215	624,784	705,066	703,980	79,196	12.68%
2724 Contractual Admin Tuition	10,000	10,000	10,000	25,000	15,000	150.00%
2751 Curriculum Development	118,999	200,000	157,690	200,000	0	0.00%
2810 Guidance-Regular School	2,863,407	2,998,742	3,129,085	3,329,352	330,610	11.02%
2815 Health Svcs-Regular School	1,576,386	1,731,455	1,579,779	1,853,799	122,344	7.07%
2820 Psychological Svcs-Reg Schl	2,049,501	2,336,334	2,180,192	2,255,832	-80,502	-3.45%
2825 Social Work Svcs-Regular School	920,331	1,169,016	1,107,321	1,036,929	-132,087	-11.30%
2850 Co-Curricular Activ-Reg Schl	630,873	742,801	743,619	797,827	55,026	7.41%
2855 Interscholastic Athletics-Reg Schl	1,683,570	1,794,455	1,870,934	1,919,179	124,724	6.95%
5510 District Transportation Services	138,486	160,347	147,158	164,280	3,933	2.45%
5530 Garage Building	12,661	18,709	18,709	16,312	-2,397	-12.81%
5540 Contract Transportation	5,123,065	5,580,986	5,739,443	6,169,090	588,104	10.54%
5550 Public Transportation	3,060	6,500	4,249	8,300	1,800	27.69%
9010 State Retirement	1,907,416	2,385,732	2,276,718	2,243,699	-142,033	-5.95%
9020 Teachers' Retirement	6,899,030	7,131,583	7,100,821	6,738,999	-392,584	-5.50%
9030 Social Security	6,262,493	6,680,623	6,775,750	7,071,849	391,226	5.86%
9040 Workers' Compensation	611,553	480,283	580,283	401,518	-78,765	-16.40%
9045 Life Insurance	85,223	98,175	87,473	98,175	0	0.00%
9046 Employer TSA Benefit	101,548	112,551	112,551	112,551	0	0.00%
9050 Vision/Dental/Welfare	1,078,557	1,127,836	1,127,835	1,137,222	9,386	0.83%
9051 Unemployment Insurance	0	40,000	80,000	40,000	0	0.00%
9055 Disability Insurance	30,608.00	32,488	16,741	33,028	540	1.66%
9060 Hospital, Medical	22,166,146	24,644,818	24,297,144	26,861,006	2,216,188	8.99%
9062 Medicare Reimbursement	1,191,512	1,298,700	1,233,765	1,298,700	0	0.00%
9089 Other Benefits	27,086	27,828	27,828	28,900	1,072	0.00%
9710 Serial Bonds	17,247	2,500	2,400	2,500	0	0.00%
9789 Other Debt	395,082	1,194,435	1,192,189	2,038,424	843,989	70.66%
9799 Lease Debt	155,287	168,000	135,674	168,000	0	0.00%
9901 Transfer to Other Funds	7,416,238	7,049,195	6,992,069	7,010,865	-38,330	-0.54%
Total GENERAL FUND	159,732,761	169,191,992	171,832,881	176,560,406	7,368,414	4.36%

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.

Budget-to-Budget Changes: The increase in this budget is due to the purchase of an evaluation program.

PROGRAM	2024-2025 Actual Expenditures	2025-2026 Adopted Budget	2025-2026 Projected Expenditures	2026-2027 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
1010 Board Of Education						
4 Contractual and Other	25,184	29,146	24,565	29,694	548	1.88%
45 Materials & Supplies	563	900	900	800	-100	-11.11%
Total 1010 Board Of Education	25,747	30,046	25,465	30,494	448	1.49%

1040 District Clerk

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

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

PROGRAM	2024-2025 Actual Expenditures	2025-2026 Adopted Budget	2025-2026 Projected Expenditures	2026-2027 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
1040 District Clerk						
16 Classified Salaries	18,581	19,250	34,374	19,991	741	3.85%
49 BOCES Services	3,818	8,964	3,964	8,200	-764	-8.52%
Total 1040 District Clerk	22,399	28,214	38,338	28,191	-23	-0.08%

1060 District Meeting

This budget category covers expenses and operations related to the annual budget vote, board member elections and additional votes, as required.

Budget-to-Budget Changes: The increase in the Contractual and Other line is due to the increase in the technology requirements state-wide.

PROGRAM	2024-2025 Actual Expenditures	2025-2026 Adopted Budget	2025-2026 Projected Expenditures	2026-2027 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
1060 District Meeting						
4 Contractual and Other	31,556	24,647	31,655	32,850	8,203	33.28%
45 Materials & Supplies	421	800	650	500	-300	-37.50%
48 Election Systems	18,226	24,200	24,200	21,200	-3,000	-12.40%
Total 1060 District Meeting	50,203	49,647	56,505	54,550	4,903	9.88%

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 this budget results from contractual salary increases and combining BOCES services formerly accounted for in A2070.

PROGRAM	2024-2025 Actual Expenditures	2025-2026 Adopted Budget	2025-2026 Projected Expenditures	2026-2027 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
1240 Chief School Administrator						
15 Certified Salaries	335,758	347,846	343,777	361,238	13,392	3.85%
16 Classified Salaries	106,708	110,549	119,583	114,805	4,256	3.85%
4 Contractual and Other	17,362	25,964	20,007	25,964	0	0.00%
45 Materials & Supplies	1,493	1,350	1,350	1,350	0	0.00%
49 BOCES Services	625	350	350	650	300	85.71%
Total 1240 Chief School Administrator	461,946	486,059	485,067	504,007	17,948	3.69%

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 increase in this budget represents an increase in the price of memberships and software as well as contractual salary increases.

PROGRAM	2024-2025 Actual Expenditures	2025-2026 Adopted Budget	2025-2026 Projected Expenditures	2026-2027 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
1310 Business Administration						
15 Certified Salaries	282,774	292,911	292,949	308,142	15,231	5.20%
16 Classified Salaries	427,670	436,329	427,175	455,602	19,273	4.42%
4 Contractual and Other	80,495	72,764	69,594	77,890	5,126	7.04%
45 Materials & Supplies	4,356	5,200	14,382	11,855	6,655	127.98%
49 BOCES Services	5,265	5,294	5,232	4,703	-591	-11.16%
Total 1310 Business Administration	800,560	812,498	809,332	858,192	45,694	5.62%

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.

Budget-to-Budget Changes: The changes in this budget reflect a decrease in the number of claims auditor's hours and an increase in contractual costs due to expanding GASB compliance mandates.

PROGRAM	2024-2025 Actual Expenditures	2025-2026 Adopted Budget	2025-2026 Projected Expenditures	2026-2027 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
1320 Auditing						
16 Classified Salaries	22,582	36,000	26,000	30,097	-5,903	-16.40%
4 Contractual and Other	77,781	82,719	79,693	91,219	8,500	10.28%
Total 1320 Auditing	100,363	118,719	105,693	121,316	2,597	2.19%

1325 Treasurer

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

Budget-to-Budget Changes: The increase in this budget is due to contractual salary increase.

PROGRAM	2024-2025 Actual Expenditures	2025-2026 Adopted Budget	2025-2026 Projected Expenditures	2026-2027 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
1325 Treasurer						
16 Classified Salaries	126,401	130,952	130,916	136,580	5,628	4.30%
4 Contractual and Other	0	500	0	500	0	0.00%
45 Materials & Supplies	1,633	750	727	750	0	0.00%
49 BOCES Services	0	0	150	0	0	0.00%
Total 1325 Treasurer	128,034	132,202	131,793	137,830	5,628	4.26%

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 BOE policies and, State Education and Municipal Purchasing Laws.

Budget-to-Budget Changes: The changes in this budget reflect an increase due to contractual salary increases and a decrease in advertising costs.

PROGRAM	2024-2025 Actual Expenditures	2025-2026 Adopted Budget	2025-2026 Projected Expenditures	2026-2027 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
1345 Purchasing						
16 Classified Salaries	57,452	84,927	85,000	88,273	3,346	3.94%
4 Contractual and Other	3,145	8,850	3,125	7,850	-1,000	-11.30%
45 Materials & Supplies	0	100	0	100	0	0.00%
49 BOCES Services	2,810	930	930	963	33	3.55%
Total 1345 Purchasing	63,407	94,807	89,055	97,186	2,379	2.51%

1420 Legal

The legal code includes a basic retainer and fees for general and 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 2026-2027.

PROGRAM	2024-2025 Actual Expenditures	2025-2026 Adopted Budget	2025-2026 Projected Expenditures	2026-2027 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
1420 Legal						
4 Contractual and Other	309,438	285,000	277,868	294,500	9,500	3.33%
Total 1420 Legal	309,438	285,000	277,868	294,500	9,500	3.33%

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 increases in this budget are due to contractual salary increases. The decrease in nonsalary costs are due to reduced printing/advertising and BOCES budgets.

PROGRAM	2024-2025 Actual Expenditures	2025-2026 Adopted Budget	2025-2026 Projected Expenditures	2026-2027 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
1430 Personnel						
15 Certified Salaries	233,771	242,090	242,151	255,307	13,217	5.46%
16 Classified Salaries	281,757	319,339	314,141	333,703	14,364	4.50%
4 Contractual and Other	162,273	194,307	166,265	186,953	-7,354	-3.78%
45 Materials & Supplies	4,238	6,200	5,000	6,200	0	0.00%
49 BOCES Services	13,257	18,537	18,537	18,230	-307	-1.66%
Total 1430 Personnel	695,296	780,473	746,094	800,393	19,920	2.55%

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	2024-2025 Actual Expenditures	2025-2026 Adopted Budget	2025-2026 Projected Expenditures	2026-2027 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
1480 Public Information						
4 Contractual and Other	132,898	135,617	135,617	135,617	0	0.00%
Total 1480 Public Information	132,898	135,617	135,617	135,617	0	0.00%

1620 Operation of Plant

The District owns and maintains Central, Chatsworth Avenue, 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 costs of custodial staff salaries, 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 contractual salaries. The reduction in the Utilities budget is due to anticipated savings as a result of the energy performance contract work

PROGRAM	2024-2025 Actual Expenditures	2025-2026 Adopted Budget	2025-2026 Projected Expenditures	2026-2027 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
1620 Operation of Plant						
16 Classified Salaries	3,245,793	3,289,760	3,373,296	3,399,251	109,491	3.33%
4 Contracts	89,306	123,594	107,739	123,358	-236	-0.19%
45 Utilities, Materials & Supplies	2,818,019	3,186,193	3,037,220	3,031,853	-154,340	-4.84%
48 Operations - Projects	10,000	0	0	0	0	0.00%
49 BOCES Services	8,816	9,125	0	9,125	0	0.00%
Total 1620 Operation of Plant	6,171,934	6,608,672	6,518,255	6,563,587	-45,085	-0.68%

1621 Maintenance of Plant

The maintenance payroll codes include costs of maintenance staff salaries and overtime including the District grounds staff, mechanics, 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, building condition surveys, lead testing, water testing, annual structural inspections, air quality testing and others. Funding for architects, engineers, and construction management to provide consulting services as needed and plan for future capital improvement projects are included here as well. Costs incurred for the voter-approved capital projects are not included here. They are accounted for in the capital fund.

Budget-to-Budget Changes: The increase in salaries represents contractual increases. The reduction in equipment reflects anticipated reduced fleet replacement. The increase in contractual costs is largely due to a shift from materials and supplies, turf field maintenance for the new Town Center field, automobile insurance, and increases in inspection costs.

PROGRAM	2024-2025 Actual Expenditures	2025-2026 Adopted Budget	2025-2026 Projected Expenditures	2026-2027 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
1621 Maintenance of Plant						
16 Classified Salaries	1,795,495	1,861,014	1,773,494	1,920,853	59,839	3.22%
2 Equipment	259,065	150,000	149,999	110,000	-40,000	-26.67%
4 Contractual and Other	613,519	521,968	557,843	648,706	126,738	24.28%
45 Materials & Supplies	504,119	497,300	554,636	415,300	-82,000	-16.49%
46 Other Contracted Maintenance	72,437	70,500	69,000	76,000	5,500	7.80%
48 Projects	740,725	74,000	2,945,718	74,000	0	0.00%
Total 1621 Maintenance of Plant	3,985,360	3,174,782	6,050,690	3,244,859	70,077	2.21%

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 decrease in this function is based on the current year projected costs.

PROGRAM	2024-2025 Actual Expenditures	2025-2026 Adopted Budget	2025-2026 Projected Expenditures	2026-2027 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
1622 Security of Plant						
4 Contractual and Other	1,291,658	1,752,630	1,379,299	1,653,692	-98,938	-5.65%
45 Materials & Supplies	29,717	34,000	34,000	34,000	0	0.00%
Total 1622 Security of Plant	1,321,375	1,786,630	1,413,299	1,687,692	-98,938	-5.54%

1670 Central Mailing

This code includes the costs of mailings and delivery.

Budget-to-Budget Changes: The decrease in this budget is based on the current year projected costs.

PROGRAM	2024-2025 Actual Expenditures	2025-2026 Adopted Budget	2025-2026 Projected Expenditures	2026-2027 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
1670 Central Printing & Mailing						
45 Postage	22,252	30,000	16,057	28,000	-2,000	-6.67%
Total 1670 Central Printing & Mailing	22,252	30,000	16,057	28,000	-2,000	-6.67%

1680 Central Data Processing

This budget includes the cost of the District IT Staff that maintain all District technology infrastructure, cameras, desktop computers, portable devices, walkie-talkies, PA systems, access points, repeaters, phone systems, etc. It also supports the licensing for student data software, the District website and e-mail, and technical support.

Budget-to-Budget Changes: This budget reflects a shift in clerical support to the IT Department, contracting for radio service maintenance, increased ongoing licensing and maintenance costs, and purchasing new uninterruptable power supply (UPS) units for the elementary schools.

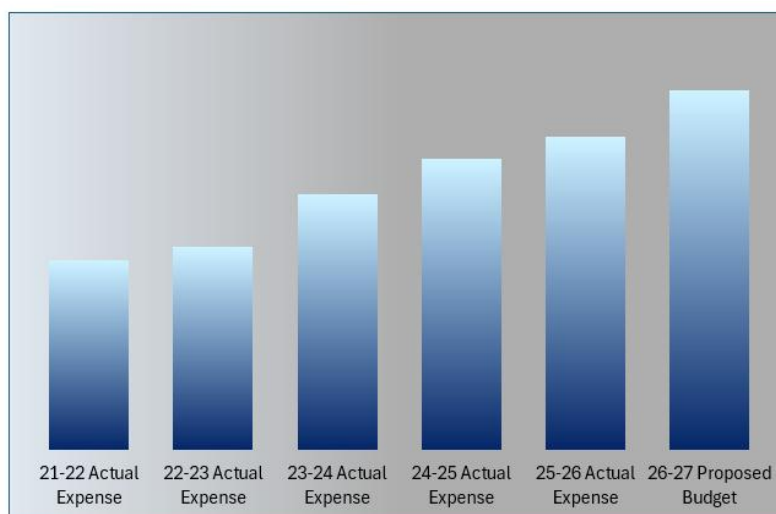
PROGRAM	2024-2025 Actual Expenditures	2025-2026 Adopted Budget	2025-2026 Projected Expenditures	2026-2027 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
1680 Central Data Processing						
16 Classified Salaries	522,035	698,616	682,881	729,195	30,579	4.38%
2 Equipment	15,000	15,000	15,000	15,000	0	0.00%
4 Contractual and Other	231,787	249,243	257,173	282,633	33,390	13.40%
45 Materials & Supplies	31,581	30,000	19,945	30,000	0	0.00%
48 Projects	1,357,891	30,000	1,002,385	75,000	45,000	0.00%
49 BOCES Services	23,817	24,651	26,474	27,083	2,432	9.87%
Total 1680 Central Data Processing	2,182,111	1,047,510	2,003,858	1,158,911	111,401	10.63%

1910 Insurance

The insurance category encompasses costs of insurance including fire, flood, 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. As shown below, the insurance premiums have almost doubled since the 2021-2022 fiscal year. The District continues to pursue alternate coverage.

PROGRAM	2024-2025 Actual Expenditures	2025-2026 Adopted Budget	2025-2026 Projected Expenditures	2026-2027 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
1910 Unallocated Insurance						
4 Non-Health Insurance	937,489	1,027,113	1,019,886	1,163,796	136,683	13.31%
Total 1910 Unallocated Insurance	937,489	1,027,113	1,019,886	1,163,796	136,683	13.31%



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 demand for payments. The difference between the actual and budgeted amounts are paid from the reserves. The District must maintain a reserve for each year that has open claims.

PROGRAM	2024-2025 Actual Expenditures	2025-2026 Adopted Budget	2025-2026 Projected Expenditures	2026-2027 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
1930 Judgments and Claims						
4 Tax Certiorari	270,184	10,000	262,364	10,000	0	0.00%
Total 1930 Judgments and Claims	270,184	10,000	262,364	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.

Budget-to-Budget Changes: The decrease in the budget is due to the anticipated graduation of several students.

PROGRAM	2024-2025 Actual Expenditures	2025-2026 Adopted Budget	2025-2026 Projected Expenditures	2026-2027 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
1940 Purch of Land/Right of Way						
4 Taxes - Other Districts	227,966	288,894	288,894	252,000	-36,894	-12.77%
Total 1940 Purch of Land/Right of Way	227,966	288,894	288,894	252,000	-36,894	-12.77%

1950 Assessments on School Property

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

PROGRAM	2024-2025 Actual Expenditures	2025-2026 Adopted Budget	2025-2026 Projected Expenditures	2026-2027 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
1950 Assessments on School Property						
4 Sewer Taxes	155,210	160,870	160,861	165,370	4,500	2.80%
Total 1950 Assessments on School Property	155,210	160,870	160,861	165,370	4,500	2.80%

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 component districts do, the District pays an administrative fee on most BOCES services purchased.

Budget-to-Budget Changes: This decrease projects a decrease in BOCES administrative rates.

PROGRAM	2024-2025 Actual Expenditures	2025-2026 Adopted Budget	2025-2026 Projected Expenditures	2026-2027 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
1981 BOCES Administrative Costs						
49 BOCES Services	194,139	224,595	224,548	201,968	-22,627	-10.07%
Total 1981 BOCES Administrative Costs	194,139	224,595	224,548	201,968	-22,627	-10.07%

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.

Budget-to-Budget Changes: The salary increases are contractual. The decrease in Contractual and Other is due to reassigning costs to A 2724. The increase in BOCES services is a result of joining the BOCES Technology Leadership Institute.

PROGRAM	2024-2025 Actual Expenditures	2025-2026 Adopted Budget	2025-2026 Projected Expenditures	2026-2027 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
2010 Curriculum Development and Supervision						
15 Instructional Salaries	253,600	266,146	260,291	276,288	10,142	3.81%
16 Noninstructional Salaries	95,161	98,416	98,416	102,033	3,617	3.68%
4 Contractual and Other	23,309	15,000	19,864	7,000	-8,000	-53.33%
45 Materials & Supplies	5,981	4,500	3,911	4,800	300	6.67%
49 BOCES Services	34,098	35,291	40,391	45,000	9,709	27.51%
Total 2010 Curriculum Development and Suprvsn.	412,149	419,353	422,873	435,121	15,768	3.76%

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 salaries reflects contractual salary increases as well as additional clerical support at the Mamaroneck Avenue School and, chaperone support at Hommocks Middle and Mamaroneck High Schools. Contractual increases include the costs of assessment development and conferences.

PROGRAM	2024-2025 Actual Expenditures	2025-2026 Adopted Budget	2025-2026 Projected Expenditures	2026-2027 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
2020 Supervision-Regular School						
15 Instructional Salaries	4,045,884	4,362,137	4,318,849	4,470,934	108,797	2.49%
16 Noninstructional Salaries	954,211	919,412	908,023	1,014,598	95,186	10.35%
4 Contractual and Other	16,518	28,074	10,522	72,170	44,096	157.07%
45 Materials & Supplies	53,876	43,429	45,504	41,403	-2,026	-4.67%
Total 2020 Supervision-Regular School	5,070,489	5,353,052	5,282,898	5,599,105	246,053	4.60%

2060 Research, Planning and Evaluation

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

Budget-to-Budget Changes: The increase in this budget results from contractual salary increases, the implementation of Branching Minds software, and increasing prices of currently used BOCES services.

PROGRAM	2024-2025 Actual Expenditures	2025-2026 Adopted Budget	2025-2026 Projected Expenditures	2026-2027 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
2060 Research, Assessment & Accountability						
15 Instructional Salaries	196,503	203,595	203,595	212,329	8,734	4.29%
16 Noninstructional Salaries	291,840	317,250	302,142	327,830	10,580	3.33%
4 Contractual and Other	47,064	52,510	32,156	52,210	-300	-0.57%
45 Materials & Supplies	5,811	4,700	1,836	4,700	0	0.00%
49 BOCES Services	188,426	193,405	193,405	243,524	50,119	25.91%
Total 2060 Research, Assessment & Accountability	729,644	771,460	733,134	840,593	69,133	8.96%

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: Increases in salaries represent contractual increases offset by shifts to 2250 and 2723. There is a shift from equipment to supplies, a reduction in consultant and printing codes, and an increase in library and classroom book replacements.

PROGRAM	2024-2025 Actual Expenditures	2025-2026 Adopted Budget	2025-2026 Projected Expenditures	2026-2027 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
2110 Teaching-Regular School						
15 Instructional Salaries	42,404,363	43,792,125	43,217,159	44,392,825	600,700	1.37%
16 Noninstructional Salaries	2,130,881	2,827,116	2,784,303	2,953,884	126,768	4.48%
2 Equipment	140,376	50,000	49,112	7,755	-42,245	-84.49%
4 Contractual and Other	529,892	611,035	418,360	497,597	-113,438	-18.56%
45 Materials & Supplies	1,004,277	667,380	655,544	713,501	46,121	6.91%
48 Textbooks	438,219	406,550	498,665	492,050	85,500	21.03%
49 BOCES Services	109,869	122,965	157,194	118,396	-4,569	-3.72%
Total 2110 Teaching-Regular School	46,757,877	48,477,171	47,780,337	49,176,008	698,837	1.44%

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 non-public schools within the District's boundaries, 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: Increases in salaries represent contractual increases, shifts from 2110, and an increase in the number of teacher aides and employee occupational therapists. Contractual costs are increasing as we continue to bring in specialists to address specific student needs. Tuition costs are projected to increase based on higher tuition rates and additional outplaced students.

PROGRAM	2024-2025 Actual Expenditures	2025-2026 Adopted Budget	2025-2026 Projected Expenditures	2026-2027 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
2250 Programs for Students with Disabilities						
15 Instructional Salaries	10,309,194	11,388,323	11,328,733	12,038,320	649,997	5.71%
16 Noninstructional Salaries	3,402,932	3,887,255	4,348,971	4,637,054	749,799	19.29%
2 Equipment	20,584	5,000	5,819	5,000	0	0.00%
4 Contractual and Other	1,220,800	1,624,351	1,481,449	1,802,602	178,251	10.97%
45 Materials & Supplies	155,463	121,015	114,522	131,100	10,085	8.33%
472 Tuition-All Other	1,986,641	2,209,501	2,613,865	2,393,152	183,651	8.31%
48 Textbooks	180	0	0	0	0	0.00%
49 BOCES Services	1,516,823	1,586,372	1,444,897	1,586,332	-40	0.00%
Total 2250 Programs for Students with Disabilities	18,612,617	20,821,817	21,338,256	22,593,560	1,771,743	8.51%

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: Instructional salary increases are due to contractual increases. The decrease in non-instructional salaries is caused by moving an aide to the 2250 code. The increase in contractual costs represents budgeting for consultants and contracts to support new programs. The budget for textbooks has been reduced as these costs have been shifted to the 2110 code.

PROGRAM	2024-2025 Actual Expenditures	2025-2026 Adopted Budget	2025-2026 Projected Expenditures	2026-2027 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
2259 Programs for English & Dual Language Learners						
15 Instructional Salaries	3,113,939	3,289,417	3,158,035	3,479,409	189,992	5.78%
16 Noninstructional Salaries	0	35,950	0	0	-35,950	-100.00%
4 Contractual and Other	7,360	20,000	10,228	66,500	46,500	232.50%
45 Materials & Supplies	20,442	29,500	28,883	26,400	-3,100	-10.51%
48 Textbooks	48,936	61,000	61,618	22,500	-38,500	-63.11%
49 BOCES Services	2,632	0	2,055	0	0	0.00%
Total 2259 Programs for English Language Learners	3,193,309	3,435,867	3,260,819	3,594,809	158,942	4.63%

2280 Occupational Education

Funds are budgeted for regular education students to attend the Occupational Education Program at Southern Westchester BOCES. There has been a continued interest among high school students to participate in this occupational training.

Budget-to-Budget Changes: The increase in this budget reflects an increase in participation and price per student.

PROGRAM	2024-2025 Actual Expenditures	2025-2026 Adopted Budget	2025-2026 Projected Expenditures	2026-2027 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
2280 Occupational Education						
49 BOCES Services	32,209	96,925	109,416	113,246	16,321	16.84%
Total 2280 Occupational Education	32,209	96,925	109,416	113,246	16,321	16.84%

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 decrease in the salaries budget and increase in the Continuing Education budget is due to a shift in the provision of summer school classes and the addition of College Boot Camp. The increase in Summer Enrichment reflects an increase in the Coop Camp budget to expand middle school programs.

PROGRAM	2024-2025 Actual Expenditures	2025-2026 Adopted Budget	2025-2026 Projected Expenditures	2026-2027 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
2330 Teaching-Special Schools						
15 Instructional Salaries	7,576	56,300	7,751	20,000	-36,300	-64.48%
4 Summer Enrichment	255,000	260,000	270,000	290,000	30,000	11.54%
48 Continuing Education	60,349	70,000	75,939	100,000	30,000	42.86%
Total 2330 Teaching-Special Schools	322,925	386,300	353,690	410,000	23,700	6.14%

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	2024-2025 Actual Expenditures	2025-2026 Adopted Budget	2025-2026 Projected Expenditures	2026-2027 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
2610 School Library & AV						
15 Instructional Salaries	821,486	780,848	761,801	786,887	6,039	0.77%
16 Noninstructional Salaries	233,005	240,445	240,703	249,548	9,103	3.79%
45 Materials & Supplies	80,841	85,360	85,360	83,861	-1,499	-1.76%
49 BOCES Services	22,691	26,910	26,910	24,901	-2,009	-7.47%
Total 2610 School Library & AV	1,158,023	1,133,563	1,114,774	1,145,197	11,634	1.03%

2630 Computer Instruction

Expenditures listed within the computer instruction area of the budget include funding for instructional technology coaches and technology resources that directly support classroom instruction. The District continually refines and implements a technology plan aligning the purchase of technology resources with teaching and learning goals. In addition to computer hardware resources (e.g., computers, laptops, tablets, and interactive projectors) the District maintains annual computer software contracts including website hosting and instructional software that guides day-to-day learning activities.

Budget-to-Budget Changes: The increase in the equipment budget is to accommodate nonpublic school requests for hardware as required by NYS Education Law and the purchase of a classroom 3D printer. The increase in materials and supplies represents an increase in software as a result of consolidating most instructional software into this code and separately budgeting for software required to be provided to nonpublic schools.

PROGRAM	2024-2025 Actual Expenditures	2025-2026 Adopted Budget	2025-2026 Projected Expenditures	2026-2027 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
2630 Computer Assisted Instruction						
15 Instructional Salaries	93,956	97,369	97,369	101,153	3,784	3.89%
2 Equipment	25,648	20,000	20,000	44,328	24,328	121.64%
4 Contractual and Other	217,662	274,276	273,880	284,612	10,336	3.77%
45 Materials & Supplies	668,680	643,300	668,515	748,893	105,593	16.41%
48 Special Projects	31,893	25,000	27,628	25,000	0	0.00%
49 BOCES Services	8,147	9,315	9,315	9,006	-309	0.00%
Total 2630 Computer Assisted Instruction	1,045,986	1,069,260	1,096,707	1,212,992	143,732	13.44%

2702 Building Bridges

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

PROGRAM	2024-2025 Actual Expenditures	2025-2026 Adopted Budget	2025-2026 Projected Expenditures	2026-2027 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
2702 Curriculum Programs						
4 Building Bridges	6,800	12,000	1,072	12,000	0	0.00%
Total 2702 Curriculum Programs	6,800	12,000	1,072	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	2024-2025 Actual Expenditures	2025-2026 Adopted Budget	2025-2026 Projected Expenditures	2026-2027 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
2704 Curriculum Programs						
4 Caprice Advisory Program	10,747	10,000	9,880	10,000	0	0.00%
Total 2704 Curriculum Programs	10,747	10,000	9,880	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 increase in 2722 reflects the addition of a consultant for Learning Science Partners. The salary increase in 2723 represents a shift from 2110. The increase in 2724 is a result of a shift from 2010.

PROGRAM	2024-2025 Actual Expenditures	2025-2026 Adopted Budget	2025-2026 Projected Expenditures	2026-2027 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
2712 Technology						
15 Technology Staff Development	3,795	0	0	0	0	0.00%
Total 2712 Technology	3,795	0	0	0	0	0.00%
2722 Staff Development - Teachers						
15 Instructional Salaries	300	14,000	7,000	14,000	0	0.00%
4 Contractual and Other	30,000	30,000	30,000	100,000	70,000	233.33%
Total 2722 Staff Development - Teachers	30,300	44,000	37,000	114,000	70,000	159.09%
2723 Staff Development - District						
12 Math and Reading Specialists	283,811	290,370	422,033	438,324	147,954	50.95%
15 Instructional Salaries	38,900	50,000	59,600	40,000	-10,000	-20.00%
4 Contractual and Other	256,143	215,000	183,777	155,000	-60,000	-27.91%
45 Materials & Supplies	0	1,500	0	0	-1,500	-100.00%
49 BOCES Services	33,361	67,914	39,656	70,656	2,742	4.04%
Total 2723 Staff Development - District	612,215	624,784	705,066	703,980	79,196	12.68%
2724 Staff Development - Admin						
4 Contractual and Other	10,000	10,000	10,000	25,000	15,000	0.00%
Total 2724 Staff Development -Admin	10,000	10,000	10,000	25,000	15,000	0.00%
2751 Curriculum Development						
15 Instructional Salaries	118,999	200,000	157,690	200,000	0	0.00%
Total 2751 Curriculum Development	118,999	200,000	157,690	200,000	0	0.00%

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 salary increase is made up of contractual increases, additional programming and a shift from 2820 and 2825. The contractual increase is a result of an increase to the Community Counseling Center.

PROGRAM	2024-2025 Actual Expenditures	2025-2026 Adopted Budget	2025-2026 Projected Expenditures	2026-2027 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
2810 Guidance						
15 Instructional Salaries	2,550,387	2,650,700	2,802,473	2,920,337	269,637	10.17%
16 Noninstructional Salaries	178,014	207,192	202,423	223,115	15,923	7.69%
4 Contractual and Other	123,496	138,500	122,970	184,000	45,500	32.85%
45 Materials & Supplies	6,185	2,350	1,219	1,900	-450	-19.15%
49 BOCES Services	5,325	0	0	0	0	0.00%
Total 2810 Guidance	2,863,407	2,998,742	3,129,085	3,329,352	330,610	11.02%

2815 Health Services

The District employs nurses in each of the District's schools and some non-public schools within the District's boundaries 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.

Budget-to-budget Changes: The change in salaries is due to contractual increases, a shift of an aide to a health aide, a shift of clerical staff to 2855, and an increase in FTEs for nonpublic school nurses. The decrease in the contractual line is based on a projected decrease in health service payments to other districts.

PROGRAM	2024-2025 Actual Expenditures	2025-2026 Adopted Budget	2025-2026 Projected Expenditures	2026-2027 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
2815 Health Services						
16 Noninstructional Salaries	1,164,425	1,165,534	1,127,724	1,361,306	195,772	16.80%
2 Equipment	5,130	4,500	3,637	4,500	0	0.00%
4 Contractual and Other	374,099	509,946	410,750	436,518	-73,428	-14.40%
45 Materials & Supplies	32,732	51,475	37,668	51,475	0	0.00%
Total 2815 Health Services	1,576,386	1,731,455	1,579,779	1,853,799	122,344	7.07%

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 decrease in budget salaries is due to a shift in budgeted positions to 2810.

PROGRAM	2024-2025 Actual Expenditures	2025-2026 Adopted Budget	2025-2026 Projected Expenditures	2026-2027 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
2820 Psychological Services						
15 Instructional Salaries	2,049,501	2,336,334	2,180,192	2,255,832	-80,502	-3.45%
Total 2820 Psychological Services	2,049,501	2,336,334	2,180,192	2,255,832	-80,502	-3.45%
2825 Social Work Services						
15 Instructional Salaries	920,331	1,169,016	1,107,321	1,036,929	-132,087	-11.30%
Total 2825 Social Work Services	920,331	1,169,016	1,107,321	1,036,929	-132,087	-11.30%

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 the salary line reflects contractual increases and an increase in the number of stipends for clubs.

PROGRAM	2024-2025 Actual Expenditures	2025-2026 Adopted Budget	2025-2026 Projected Expenditures	2026-2027 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
2850 Co-Curricular Activities						
15 Instructional Salaries	555,988	678,551	678,551	731,077	52,526	7.74%
4 Contractual and Other	60,325	42,750	40,891	42,750	0	0.00%
45 Materials & Supplies	14,560	21,500	24,177	24,000	2,500	11.63%
Total 2850 Co-Curricular Activities	630,873	742,801	743,619	797,827	55,026	7.41%

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 athletic events. The continued funding for travel reflects the costs of our athlete's experiencing success during regular season play and continuing to the New York State tournaments. Generally, a few District teams participate in State Championship play each year. The District receives reimbursement from NYSPHAA for some costs incurred through participation in State tournaments.

Budget-to-Budget Changes: The salary decrease results from a decrease due to attrition, the salary increase reflects an increase in athletic security, and a shift from 2815. The contractual increase results from increased rental fees.

PROGRAM	2024-2025 Actual Expenditures	2025-2026 Adopted Budget	2025-2026 Projected Expenditures	2026-2027 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
2855 Interscholastic Athletics						
15 Instructional Salaries	1,041,074	1,107,637	1,077,783	1,085,536	-22,101	-2.00%
16 Noninstructional Salaries	99,727	75,000	167,237	179,728	104,728	139.64%
2 Athletic Equipment	14,013	0	25,000	0	0	0.00%
4 Contractual and Other	288,944	336,000	323,307	370,500	34,500	10.27%
45 Materials & Supplies	78,900	95,500	97,934	95,000	-500	-0.52%
49 BOCES Services	160,912	180,318	179,673	188,415	8,097	4.49%
Total 2855 Interscholastic Athletics	1,683,570	1,794,455	1,870,934	1,919,179	124,724	6.95%

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 contractual salary increases.

PROGRAM	2024-2025 Actual Expenditures	2025-2026 Adopted Budget	2025-2026 Projected Expenditures	2026-2027 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
5510 District Transportation Services						
16 Classified Salaries	138,486	159,847	146,983	163,680	3,833	2.40%
4 Contractual and Other	0	500	175	600	100	20.00%
Total 5510 District Transportation Services	138,486	160,347	147,158	164,280	3,933	2.45%

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 decrease in this budget line is from a projected decrease in utilities due to the energy performance contract work.

PROGRAM	2024-2025 Actual Expenditures	2025-2026 Adopted Budget	2025-2026 Projected Expenditures	2026-2027 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
5530 Garage Building						
45 Utilities	12,661	18,709	18,709	16,312	-2,397	-12.81%
Total 5530 Garage Building	12,661	18,709	18,709	16,312	-2,397	-12.81%

5540 Contract Transportation

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

Budget-to-Budget Changes: The increase in this budget is due to an increase in the number of schools that the district is transporting students to. The fuel budget decrease is due to the District's participation in fuel purchasing cooperatives, timing of purchases, and current gasoline prices.

PROGRAM	2024-2025 Actual Expenditures	2025-2026 Adopted Budget	2025-2026 Projected Expenditures	2026-2027 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
5540 Contract Transportation						
4 Contracted Buses and Management	5,047,567	5,497,923	5,657,006	6,095,185	597,262	10.86%
45 Contracted Bus Fuel	75,498	83,063	82,437	73,905	-9,158	-11.03%
Total 5540 Contract Transportation	5,123,065	5,580,986	5,739,443	6,169,090	588,104	10.54%

5550 Public Transportation

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

Budget-to-Budget Changes: The increase in this budget is a result of an increase in the request for and distribution of Metro North passes.

PROGRAM	2024-2025 Actual Expenditures	2025-2026 Adopted Budget	2025-2026 Projected Expenditures	2026-2027 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
5550 Public Transportation						
4 Public Transportation	3,060	6,500	4,249	8,300	1,800	27.69%
Total 5550 Public Transportation	3,060	6,500	4,249	8,300	1,800	27.69%

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 decrease is a result of the distribution of our staff among the tiers.

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 2026-2027 will be 8.24%. The rate is 9.59% of certified payroll in 2025-2026. 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. As a result of this change this budget has decreased or stayed the same in each year since 2018-2019.

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 CSEA Benefit Fund 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 with New York State and will incur an increase in expenditures 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. Since joining the consortium, including the cost of expanding eligibility by approximately 20%, health insurance has increased an average of 4% annually, far below similar programs.

9062 Medicare Part B

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

9089 Other Benefits

Some employees may opt out of the New York State Teacher's Retirement System and into the New York State Voluntary Defined Contribution Plan. This alternative represents a savings to the District. The increase in this budget is due to increased salaries on which this benefit is calculated.

SUMMARY OF BENEFITS

PROGRAM	2024-2025 Actual Expenditures	2025-2026 Adopted Budget	2025-2026 Projected Expenditures	2026-2027 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
9010 NYS Employees' Retirement	1,907,416	2,385,732	2,276,718	2,243,699	-142,033	-5.95%
9020 NYS Teachers' Retirement	6,899,030	7,131,583	7,100,821	6,738,999	-392,584	-5.50%
9030 Social Security	6,262,493	6,680,623	6,775,750	7,071,849	391,226	5.86%
9040 Workers' Compensation	611,553	480,283	580,283	401,518	-78,765	-16.40%
9045 Life Insurance	85,223	98,175	87,473	98,175	0	0.00%
9046 Employer TSA Benefit	101,548	112,551	112,551	112,551	0	0.00%
9050 Dental and Vision Coverage	1,078,557	1,127,836	1,127,835	1,137,222	9,386	0.83%
9051 Unemployment Benefits	0	40,000	80,000	40,000	0	0.00%
9055 Disability Insurance	30,608	32,488	16,741	33,028	540	1.66%
9060 Health Insurance	22,166,146	24,644,818	24,297,144	26,861,006	2,216,188	8.99%
9062 Medicare Part B	1,191,512	1,298,700	1,233,765	1,298,700	0	0.00%
9089 Other Benefits	27,086	27,828	27,828	28,900	1,072	3.85%
Employee Benefits Total	40,361,172	44,060,617	43,716,909	46,065,647	2,005,030	4.55%

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	2024-2025 Actual Expenditures	2025-2026 Adopted Budget	2025-2026 Projected Expenditures	2026-2027 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
9710 Serial Bonds						
702 Fiscal Agent Fees	17,247	2,500	2,400	2,500	0.00%	0.00%
Total 9710 Serial Bonds	17,247	2,500	2,400	2,500	0.00%	0.00%

9789 EPC Lease

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

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

PROGRAM	2024-2025 Actual Expenditures	2025-2026 Adopted Budget	2025-2026 Projected Expenditures	2026-2027 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
9789 EPC Lease						
600 Principal	362,082	370,604	370,604	1,214,333	843,729	227.66%
700 Interest	33,000	823,831	821,585	824,091	260	0.03%
Total 9789 EPC Lease	395,082	1,194,435	1,192,189	2,038,424	843,989	70.66%

9799 Lease Debt

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

PROGRAM	2024-2025 Actual Expenditures	2025-2026 Adopted Budget	2025-2026 Projected Expenditures	2026-2027 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
9799 Lease Debt						
600 Principal	151,505	160,000	133,883	160,000	0	0.00%
700 Interest	3,782	8,000	1,791	8,000	0	0.00%
Total 9799 Lease Debt	155,287	168,000	135,674	168,000	0	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. The transfer to the Special Aid Fund pays for the District's share of Extended School Year (ESY) costs.

Budget-to-Budget Changes: This budget reflects a decrease in the transfers to the Debt Service Fund to utilize funds in the Debt Service Fund and an increase to the Transfer to the Special Aid fund for increasing ESY costs.

PROGRAM	2024-2025 Actual Expenditures	2025-2026 Adopted Budget	2025-2026 Projected Expenditures	2026-2027 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
9901 Interfund Transfers						
960 Transfer to School Lunch Fund	33,165	0	0	0	0.00%	0.00%
960 Transfer to Debt Service Fund	7,209,896	6,854,195	6,797,069	6,797,347	-56848.00	-0.83%
960 Transfer to Special Aid Fund	173,177	195,000	195,000	213,518	18518.00	9.50%
Total 9901 Interfund Transfers	7,416,238	7,049,195	6,992,069	7,010,865	-38,330	-0.54%

DEBT SERVICE SCHEDULE

BOND PAYMENT SCHEDULE

School Year	8/15/13 5,000,000	7/15/14 4,455,000	7/13/17 9,340,000	4/01/21 16,580,000	6/14/22 29,264,650	6/11/25 12,000,000	6/10/26 16,025,000 Projected	Total Fiscal Year Payments
25-26	418,703	365,050	779,600	1,263,650	2,678,400	1,291,667	0	6,797,070
26-27	417,298	366,300	775,550	1,256,400	2,682,650	1,057,000	1,492,149	8,047,347
27-28	419,930	366,250	776,050	1,252,400	2,681,325	1,057,600	1,492,149	8,045,704
28-29	416,765	365,900	775,950	1,246,400	2,678,350	1,057,200	1,492,149	8,032,714
29-30	0	360,325	770,250	1,248,400	2,678,650	1,060,800	1,492,149	7,610,574
30-31	0	0	769,100	1,197,900	2,682,075	1,058,200	1,492,149	7,199,424
31-32	0	0	767,350	1,197,600	2,682,600	1,059,600	1,492,149	7,199,299
32-33	0	0	0	1,256,800	2,679,500	1,059,800	1,492,149	6,488,249
33-34	0	0	0	1,219,400	2,663,200	1,053,800	1,492,148	6,428,548
34-35	0	0	0	1,217,300	2,643,900	1,056,800	1,492,149	6,410,149
35-36	0	0	0	1,219,800	2,621,600	1,058,400	1,492,148	6,391,948
36-37	0	0	0	1,216,800	2,606,100	1,058,600	1,492,148	6,373,648
37-38	0	0	0	1,193,400	0	1,057,400	1,492,149	3,742,949
38-39	0	0	0	0	0	1,054,800	1,492,148	2,546,948
39-40	0	0	0	0	0	1,060,800	1,492,149	2,552,949
40-41	0	0	0	0	0	0	1,492,149	1,492,149

ENERGY PERFORMANCE CONTRACT PAYMENT SCHEDULE

School Year	2013 EPC	2024 EPC	Total
25-26	395,083	797,107	1,192,190
26-27	395,083	1,643,340	2,038,423
27-28	395,083	1,643,340	2,038,423
28-29	0	1,643,340	1,643,340
29-30	0	1,643,340	1,643,340
30-31	0	1,643,340	1,643,340
31-32	0	1,643,340	1,643,340
32-33	0	1,643,340	1,643,340
33-34	0	1,643,340	1,643,340
34-35	0	1,643,340	1,643,340
35-36	0	1,643,340	1,643,340
36-37	0	1,643,340	1,643,340
37-38	0	1,643,340	1,643,340
38-39	0	1,643,340	1,643,340
39-40	0	1,643,340	1,643,340
40-41	0	1,643,340	1,643,340
41-42	0	1,643,340	1,643,340
42-43	0	1,643,340	1,643,340
43-44	0	0	0

Debt service is partially offset by the decrease in the utilities budget as a result of the energy performance contract work and the use of funds available in the debt service fund.

SUMMARY OF BOCES 2026-2027 PROPOSED BUDGET

Budget Code	Description	2026-2027 Budgeted Amount
1040-490-00-00-01	643.100 OU BOCES - DOCUMENT ACCESS FEES	8,200
1240-490-00-00-08	555.700 SW BOCES - CSA DUES	650
1310-496-00-00-08	621.020 QUESTAR III - STATE AID PLANNING	3,785
	611.650 SW BOCES - CAPROSOFT HOSTING	918
1345.490.00.00.08	512.200 LIBRARY AUTOMATION FOR TEXTBOOK LOAN PROGRAM	963
1430-497-00-00-06	602.010 P/NW BOCES - LABOR NEGOTIATIONS	3,674
	608.010 P/NW BOCES - REGIONAL RECRUITMENT	5,563
	606.101 SW BOCES - REGIONAL CERTIFICATION	4,950
	643.200 OU BOCES - EDOC AND STORAGE	4,043
1620-490-00-00-08	698.110 - SAFETY/RISK MANAGEMENT	9,125
1680-490-00-00-20	611.655 SW BOCES SOFTWARE MAINTENANCE - MICROSOFT	27,083
1981-499-00-00-08	001.301 SW BOCES - ADMINISTRATIVE CHARGES - 6.55%	98,262
	001.083 P/NW BOCES - ADMINISTRATIVE CHARGES - 10.0%	57,597
	001.400 ROCKLAND BOCES - ADMINISTRATIVE CHARGES - 12.0%	43,218
	NASSAU - ADMINISTRATIVE CHARGES - 9.0%	1,448
	QUESTAR - ADMINISTRATIVE CHARGES - 9.0%	341
	ORANGE ULSTER - ADMINISTRATIVE CHARGE -9%	1,102
2010-490-00-00-04	504.010 - P/NW BOCES CURRICULUM CENTER - MEMBERSHIP	39,000
	554.500 SW BOCES - TECH LEADERSHIP INSTITUTE	6,000
2060-497-00-00-23	611.364 SW BOCES - BRANCHING MINDS	20,585
	611.368 SW BOCES - ADMIN SOFTWARE SERV MTSS & DATA DASH	6,128
	611.380 SW BOCES - TEST SCORING	80,731
	611.385 SW BOCES - DATA COLLECTION	31,982
	611.500 SW BOCES - DATA WAREHOUSING	47,495
	611.525 SW BOCES - DW TEACHER	14,745
	611.538SW BOCES - RIC ONE-DATA SECURITY	7,500
	611.598 SW BOCES - PARENT SQUARE	34,358
2110-490-00-00-04	522.010 - PNW BOCES INSTRUCTIONAL MATERIALS KITS	87,762
	542.010 - PNW BOCES SCIENCE 21 - PROGRAM SUPPORT	9,059
	542.015 - PNW BOCES SCIENCE 21 WORKSHOPS	5,175
2110-490-00-01-10	BOCES - MHS Conferences	5,425
2110-490-00-02-11	BOCES - HMX Conferences	3,933
2110-490-00-03-12	BOCES - CEN Conferences	1,406
2110-490-00-04-14	BOCES - MAS Conferences	1,684
2110-490-00-05-13	BOCES - CHT Conferences	1,924
2110-490-00-06-15	BOCES - MUR Conferences	2,028
2250-490-00-00-18	P/NW BOCES - SPECIAL ED TUITION	357,785
	ROCKLAND BOCES - SPECIAL ED TUITION	360,150
	SW BOCES - SPECIAL ED TUITION AND RELATED SERVICES	656,707
2250.492.00.00.18	TRANSLATION SERVICES	5,000
2250-491-00-00-18	SPEC ED - OCC ED TUITION	206,690
2280-490-00-00-08	GEN ED - OCC ED TUITION	113,246
2610-490-00-00-08	512.200 - SW BOCES - LIBRARY AUTOMATION - CHARGES	7,323
	512.400 - SW BOCES - LIBRARY AUTOMATION - ANNUAL	17,578
2630-490-00-00-20	444.150 SW BOCES - ZOOM VIDEO CONFERENCING	9,006
2723-490-00-00-04	507.511 NASSAU BOCES - READING RECOVERY	16,093
	504.020 P/NW BOCES - PROF DEVELOPMENT	39,753
	513.400 SW BOCES - PROF DEVELOPMENT	10,175
	554.404 ZOOM	1,371
	611.369 SW BOCES BRANCHING MINDS VENDOR PD	3,264
2855-490-00-01-16	551.101 - SW BOCES - INTER SCHOL ATH OFF	33,824
	551.301- SW BOCES - ATHLETIC OFFICIALS	117,832
	551.302 - SW BOCES - SECTION I	9,901
	551.307 SW BOCES - ALTHETIC WINTER SEASON	10,712
	555.125 Phys and Health Ed	2,070
	690.307 P/NW BOCES - TV LIVE	14,076
Total 2026-2027 Budget		2,670,398

TAX CALCULATION

2026-2027

Proposed Budget		\$	176,560,406
Projected revenues other than property taxes	<i>minus -</i>	\$	23,437,928
Proposed Tax Levy	<i>equals =</i>	\$	153,122,478
Current Taxable Assessments	<i>divided by ÷</i>	\$	12,337,552,463
	<i>multiplied by ×</i>		1,000
Projected Tax Rate	<i>equals =</i>		12.411
Projected increase (decrease) \$			-0.04
Projected increase (decrease) %			-0.32%
Taxes on property assessed at:			1,683,000
	<i>divided by ÷</i>		1,000
Tax Rate (projected)	<i>multiplied by ×</i>		12.4111
Projected School Taxes		\$	20,888

2026-2027 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 2026-2027 school year.)		
	2025-2026 Approved Actual Tax Levy	\$148,564,177
(times)	Tax Base Growth Factor (latest for Town)	1.0064
	Total	\$149,514,988
(add)	2025-2026 Payment in Lieu of Taxes	\$54,293
	Total	\$149,569,281
(subtract)	Capital Tax Levy (including debt service) (less building aid)	\$6,827,360
	Prior Year Tax Levy Limit	\$142,741,921
(times)	Allowable Levy Growth Factor (lesser of 2% or CPI)	2.00%
		\$145,596,759
(subtract)	2026-2027 Payments in Lieu of Taxes (PILOT) ESTIMATE	\$55,496
	Total	\$145,541,263
		\$145,541,263
(add)	Available Carryover	\$0
	Current Year Tax Levy Limit	\$145,541,263
	(to be submitted to State Comptroller, Commissioner of Tax & Finance and the Commissioner of	
(add)	ERS contribution increase greater than 2 percentage points	\$0
(add)	2026-2027 Capital Tax Levy (including debt service) (less building aid ESTIMATE)	\$7,581,217
	Allowable tax levy prescribed by Chapter 97 of the Laws of 2011 (with a simple majority vote)	\$153,122,480
	Allowable increase under the tax levy cap	\$4,558,303
		3.07%
	Proposed \$ Increase to the Tax Levy	\$4,558,301
	Proposed % Increase to the Tax Levy	3.07%

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 not exceed the cap and therefore requires a 50% plus one vote 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	\$169,191,992	6.27%	\$148,564,177	4.98%	\$145,742,277	2.99%	\$2,821,900	1.99%
2026-2027 Proposed	\$176,506,406	4.36%	\$153,122,478	3.07%	\$153,122,480	3.07%	-\$2	0.0%

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, often 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:

Other Restricted Fund Balance

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

Reserve for Insurance Losses

Established under General Municipal Law Section 6-n, this reserve acts as a restricted savings account for paying liability, property loss or damages claims not covered by insurance.

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.

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.

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.

Capital Projects Reserve – Turf Field

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.

Capital Projects Reserve – 2025

The Reserve for Capital Projects – 2025 was approved by the voters in May 2025 to accumulate funds to perform district-wide capital improvements without issuing bonds. The maximum funding of this reserve is \$20M. The current funding level is \$9M. In May 2026, there will be a proposition on the ballot to expend some of these funds.

Purchases on Order

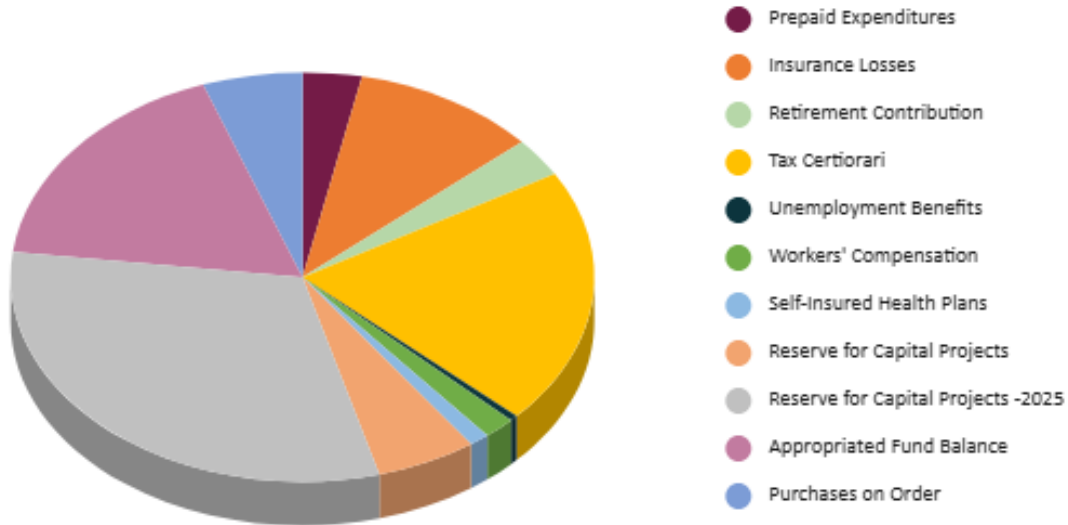
The Reserve for Encumbrances or Purchases on Order allows encumbrances outstanding at the end of the fiscal year to be carried into the following year.

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	Fund Balance at 6/30/2025	Fund Balance at 6/30/2026
Non-Spendable											
Prepaid Expenditures	0	0	0	0	0	1,095,587	1,095,587	1,305,486	976,377	1,300,436	1,300,436
Total Non-Spendable	0	0	0	0	0	1,095,587	1,095,587	1,305,486	976,377	1,300,436	1,300,436
Restricted											
Insurance Losses	0	0	0	0	0	0	2,000,000	2,089,487	3,723,240	3,902,589	4,077,589
Repairs	9,095	9,137	9,247	9,446	0	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	1,179,201	1,219,201
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	9,304,116	8,054,116
Unemployment Benefits	34,043	0	0	0	100,000	173,060	173,492	181,255	192,857	202,148	169,647
Workers' Compensation	168,973	0	450,000	570,000	577,188	651,817	782,046	809,695	810,441	768,882	698,882
Self-Insured Health Plans	0	0	0	0	1,000,000	1,002,390	1,004,892	1,049,854	1,117,058	900,867	440,867
Reserve for Capital Projects	0	0	0	0	0	0	0	1,000,000	2,064,013	2,117,597	2,207,596
Reserve for Capital Projects - 2025										9,026,239	12,386,239
Total Restricted	7,427,982	4,985,818	5,731,779	6,522,655	9,194,121	11,138,619	15,213,566	18,738,123	23,456,569	27,401,639	29,254,137
Assigned											
Appropriated Fund Balance	2,830,381	2,560,336	1,250,000	400,000	400,000	0	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	4,855,370	2,200,000
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	4,855,370	2,200,000
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	6,762,934	6,954,613
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	6,762,934	6,954,613
Total Fund Balance	15,575,336	12,137,566	12,376,265	13,198,476	16,807,366	22,363,095	25,496,144	31,184,440	36,883,617	40,320,379	39,709,186



NEW YORK STATE SCHOOL ADMINISTRATOR SALARY DISCLOSURE

Salary & Benefit Information 2026-2027

	Salaries	Benefits	Other Remuneration
Central Staff Administration			
Superintendent	345,532	59,756	
Assistant Superintendent for Administration & Personnel	244,582	87,510	1,200
Assistant Superintendent for Student Support Services	250,369	60,511	1,200
Assistant Superintendent for Business Operations	293,600	74,152	1,200
Assistant Superintendent for Curriculum & Instruction	269,008	50,306	1,200
Other Supervisory and Administrators Scheduled to Receive Salaries Greater Than \$174,000			
Principal	178,240		
Principal	198,319		
Principal	202,923		
Principal	192,686		
Principal	224,044		
Principal	225,968		
Assistant Principal	184,860		
Assistant Principal	185,499		
Assistant Principal	177,967		
Assistant Principal	203,428		
Assistant Principal	186,241		
Assistant Principal	186,303		
Assistant Principal	209,291		
Assistant Principal	188,283		
Director of Special Education	201,363		
Director of Health, Physical Education & Athletics	195,507		
Director of Dual Language and ENL	210,563		
Director of Research, Assessment & Accountability	212,329		
Director of 4-12 Humanities	226,928		
Director of Performing Arts	220,181		
Director of Diversity, Equity and Inclusion	204,515		
Assistant Athletic Director	177,778		
Director of Literacy K-3	186,611		

BUDGET BY COMPONENT - 3-PART BUDGET

State Function	Description	2025-2026 Adopted Budget	2026-2027 Proposed Budget	Dollar Change	Percent Change
Administration					
1010	Board Of Education	30,046	30,494	448	1.49%
1040	District Clerk	28,214	28,191	-23	-0.08%
1060	District Meeting	49,647	54,550	4,903	9.88%
1240	Chief School Administrator	486,059	504,007	17,948	3.69%
1310	Business Administration	812,498	858,192	45,694	5.62%
1320	Auditing	118,719	121,316	2,597	2.19%
1325	Treasurer	132,202	137,830	5,628	4.26%
1345	Purchasing	94,807	97,186	2,379	2.51%
1420	Legal	285,000	294,500	9,500	3.33%
1430	Personnel	780,473	800,393	19,920	2.55%
1480	Public Information and Services	135,617	135,617	0	0.00%
1670	Central Printing & Mailing	30,000	28,000	-2,000	-6.67%
1680	Central Data Processing	1,047,510	1,158,911	111,401	10.63%
1910	Unallocated Insurance	1,027,113	1,163,796	136,683	13.31%
1950	Assessments on School Property	160,870	165,370	4,500	2.80%
1981	BOCES Administrative Costs	224,595	201,968	-22,627	-10.07%
2010	Curriculum Devel and Suprvsn	619,353	635,121	15,768	2.55%
2020	Supervision-Regular School	5,353,052	5,599,105	246,053	4.60%
2060	Research, Planning & Evaluation	771,460	840,593	69,133	8.96%
2250	Prg For Sdnts w/Disabil-Med Elgble	538,835	601,546	62,711	11.64%
2855	Interscholastic Athletics-Reg Schl	393,658	373,285	-20,373	-5.18%
9000	Employee Benefits	4,584,656	4,765,157	180,501	3.94%
9089	Other (specify)	112,551	112,551	0	0.00%
Total Administration		17,816,935	18,707,679	890,744	5.00%
Capital					
1620	Operation of Plant	6,608,672	6,563,587	-45,085	-0.68%
1621	Maintenance of Plant	3,174,782	3,244,859	70,077	2.21%
1622	Security of Plant	1,786,630	1,687,692	-98,938	-5.54%
1930	Judgments and Claims	10,000	10,000	0	0.00%
1940	Purch of Land/Right of Way	288,894	252,000	-36,894	-12.77%
5530	Garage Building	18,709	16,312	-2,397	-12.81%
9000	Employee Benefits	4,239,310	4,451,185	211,875	5.00%
97XX	Serial Bonds-School Construction	1,364,935	2,208,924	843,989	61.83%
9901	Transfer to Debt Service Fund	6,854,195	6,797,347	-56,848	-0.83%
Total Capital		24,346,127	25,231,906	885,779	3.64%
Program					
2010	Curriculum Devel and Suprvsn	32,000	47,000	15,000	46.88%
2070	Inservice Training-Instruction	668,784	817,980	149,196	22.31%
2110	Teaching-Regular School	48,477,171	49,176,008	698,837	1.44%
2250	Prg For Sdnts w/Disabil-Med Elgble	20,282,982	21,992,014	1,709,032	8.43%
2259	Prg for English Language Learners	3,435,867	3,594,809	158,942	4.63%
2280	Occupational Education(Grades 9-12)	96,925	113,246	16,321	16.84%
2330	Teaching-Special Schools	386,300	410,000	23,700	6.14%
2610	School Library & AV	1,133,563	1,145,197	11,634	1.03%
2630	Computer Assisted Instruction	1,069,260	1,212,992	143,732	13.44%
2810	Guidance-Regular School	2,998,742	3,329,352	330,610	11.02%
2815	Health Svcs-Regular School	1,731,455	1,853,799	122,344	7.07%
2820	Psychological Svcs-Reg Schl	2,336,334	2,255,832	-80,502	-3.45%
2825	Social Work Svcs-Regular School	1,169,016	1,036,929	-132,087	-11.30%
2850	Co-Curricular Activ-Reg Schl	742,801	797,827	55,026	7.41%
2855	Interscholastic Athletics-Reg Schl	1,400,797	1,545,894	145,097	10.36%
5510	District Transport Svcs-Med Elgble	160,347	164,280	3,933	2.45%
5540	Contract Transportation-Med Elgble	5,580,986	6,169,090	588,104	10.54%
5550	Public Transportation	6,500	8,300	1,800	27.69%
9000	Employee Benefits	35,096,272	36,707,854	1,611,582	4.59%
9089	Other (specify)	27,828	28,900	1,072	3.85%
9901	Transfer to Other Funds	195,000	213,518	18,518	9.50%
Total Program		127,028,930	132,620,821	5,591,891	4.40%
TOTAL		169,191,992	176,560,406	7,368,414	4.36%

Budget Component Summary	2025-2026 Adopted Budget	2026-2027 Proposed Budget
Administration	17,816,935	18,707,679
Capital	24,346,127	25,231,906
Program	127,028,930	132,620,821
TOTAL	169,191,992	176,560,406

2026-2027 PROPERTY TAX REPORT CARD

	Budgeted 2025-2026	Proposed Budget 2026-2027
Total Budgeted Amount, not including Separate Propositions	169,191,992	176,560,406
A. Proposed Tax Levy to Support the Total Budgeted Amount 1	148,564,177	153,122,478
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)	148,564,177	153,122,478
F. Permissible Exclusions to the School Year Tax Levy Limit	6,827,360	7,581,217
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions 3	138,914,917	145,542,466
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library debt and/or Permissible Exclusions (E – B – F + D)	141,736,817	145,542,464
I. Difference: (G – H); (negative value requires 60.0% voter approval) 2	-2,821,900	2
Public School Enrollment	5,488	5,334
Consumer Price Index	2.95%	2.63%

	Actual 2025-2026 (D)	Estimated 2026-2027 (E)
Adjusted Restricted Fund Balance	27,401,637	30,554,573
Assigned Appropriated Fund Balance	4,855,370	2,200,000
Adjusted Unrestricted Fund Balance	6,762,933	6,954,613
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	4.00%	3.94%

Schedule of Reserve Funds

Reserve Type	3/31/26 Actual Balance	6/30/26 Estimated Ending Balance	Intended Use of the Reserve in the 2026-2027 School Year
Capital	2,117,597	2,207,596	To accumulate funds to replace the turf field
Capital - 2025	9,026,239	12,386,239	To accumulate funds to perform capital improvements
Workers' Compensation	768,882	698,882	To pay for tail claims
Unemployment Insurance	202,148	169,647	To fund future unemployment claims
Insurance	3,902,589	4,077,589	To fund improvements in the event of an uninsurable loss
Tax Certiorari	9,304,116	8,054,116	To pay for refunds of prior year's taxes
Retirement Contribution	1,179,201	1,219,201	To fund spikes in TRS rates
Nonspendable Prepaid Expenditures	1,300,436	1,300,436	Collateral required by stop loss carrier
Self-Insured Health Plans	900,867	440,867	To fund spikes in self-insured health claims

EXEMPTION IMPACT REPORT

NYS - Real Property System County of Westchester	Assessor's Report - 2025 - Current Year File S495 Exemption Impact Report School District Summary	RPS221/V04/L001 Date/Time 2/05/2026 09:04:20 Total Assessed Value 13,154,479,808
Equalized Total Assessed Value 13,154,479,808		

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	8,223,000	0.06
12350	PUBLIC AUTHORITY - STATE	RPTL 412	4	91,870,300	0.70
13100	CO - GENERALLY	RPTL 406 (1)	5	42,242,000	0.32
13500	TOEN - GENERALLY	RPTL 406 (1)	93	67,475,200	0.51
13510	TOEN - CEMETERRY LAND	RPTL 446	1	1,010,000	0.01
13650	VG - GENERALLY	RPTL 406 (1)	89	116,988,855	0.89
13800	SCHOOL DISTRICT	RPTL 408	12	212,281,600	1.61
14100	USA - GENERALLY	RPTL 400 (1)	2	5,965,000	0.05
14200	FOREIGN GOVT - EMBASSY	RPTL 418	1	3,144,000	0.02
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	1	8,400,000	0.06
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	8	12,037,200	0.09
25110	NONPROF CORP - RELIG (CONSTR PRO	RPTL 420-a	28	134,961,400	1.03
25120	NONPROF CORP - EDUCL (CONST PRC	RPTL 420-a	1	734,000	0.01
25230	NONPROF CORP - MORAL/MENTAL IM	RPTL 420-a	10	8,935,000	0.07
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	0.07
29500	PERFORMING ARTS BUILDING	RPTL 427	1	2,660,000	0.02
41120	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	181	7,056,657	0.05
41124	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	13	492,133	0.00
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	98	6,192,532	0.05
41134	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	12	780,000	0.01
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	52	5,270,790	0.04
41400	CLERGY	RPTL 460	1	1,500	0.00
41800	PERSONS AG 65 OR OVER	RPTL 467	161	55,897,356	0.42
41806	PERSONS AG 65 OR OVER	RPTL 467	26	5,234,969	0.04
41834	ENHANCED STAR	RPTL 425	382	91,503,062	0.70
48154	BASIC STAR 1999-2000	RPTL 425	753	73,715,992	0.56
41930	DISABILITIES AND LIMITED INCOM	RPTL 459-c	10	3,129,035	0.02
Total Exemptions Exclusive of System Exemptions:			1,968	982,146,399	7.47
Total System Exemptions:			0	0	0.00
Totals:			1,968	982,146,399	7.47

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.

2023-2024 Financial Transparency Reports

Comparison: How do per pupil expenditures compare?

P-12 ENROLLMENT	THIS SCHOOL	DISTRICT OR DISTRICT OF LOCATION
5,540	N/A	\$27,123.13

How Much is Being Spent on Instruction and Administration?

For school districts, entries 1 through 13 represent the average per pupil expenditures for all schools in the district. For schools (including charter schools), entries 1 through 13 represent the per pupil expenditures attributable to the school.

Total spending (entry 13) represents all non-excluded per pupil expenditures.

Current Operational Expenditures	MUFSD
1. Instruction	\$17,147.58
2. Support Services, Pupils	\$1,789.13
3. Support Services, Instructional Staff	\$706.02
4. Support Services, General Administration	\$208.71
5. Support Services, School Administration	\$1,208.94
6. Support Services, Operation & Maintenance of Plant	\$2,642.67
7. Support Services, Student Transportation	\$925.58
8. Business/Central/Other Support Services	\$1,408.34
9. Food Services	\$339.89
10. Enterprise Operations	\$0.00
11. Other	\$27.11
12. Districtwide Current Operations (expenditures attributable to the school that are not reported separately in the categories described above)	\$719.18
13. Total Expenditures	\$27,123.13

Detailed Spending: How Much is Spent Per Pupil for Special Education and General Education?

The Special Education Detail below is a subset of spending. To calculate per pupil expenditures, enrollment for special education is used. The expenditure value reflects school and central level expenditures. For charter schools, data represents per pupil expenditures in the selected school.

The General Education Detail below reflects Total District Expenditures less Special Education Expenditures. To calculate per pupil expenditures, district PK-12 enrollment is used. Excluded expenditures are not included in Total Expenditures.

School & District Level Expenditures	Mamaroneck UFSD
Special Education	\$29,951.41
General Education	\$23,084.56

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

The final section represents total expenditures, with the following exclusions that were not included in the per pupil expenditure calculations above: 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(1-3 & Percent Excluded from Total) ■ Combined Cost(Total Expenditures)

Excluded Expenditures	Mamaroneck UFSD
1. Charter School Tuition	\$0.00
2. Debt Service	\$7,794,737.00
3. Other	\$7,658,847.23
Percent Excluded from Total	9%
Total Expenditures and Exclusions	\$165,715,750.98

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, they are available on this page <https://www.nysed.gov/fiscal-analysis-research/essaslfs-general-and-special-expenditures>.