



Mamaroneck Schools



Superintendent's Recommended Budget 2020-2021 School Year



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

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SUPERINTENDENT’S BUDGET MESSAGE

To the Board of Education, Parents, and Community:

I am pleased to present the 2020 -2021 Superintendent’s Recommended Budget for your review. This budget serves to advance the mission of our public school system; provide for broad curricular experiences; align with the administration’s commitment to promote student engagement and authentic learning, and prepare students to thrive in a complex and ever-changing world. As you review the budget, please note our effort to meet the community’s expectation to provide high-quality instruction, breadth of programs, and resources to meet the learning needs of all children.

Engage, Empower, Inspire for High-Impact Teaching and Learning

The annual budget represents a financial articulation of what we value and seek to accomplish in our classrooms and across the spectrum of learning experiences that define a Mamaroneck education. Our commitment to establish a learning environment that provides students with opportunities to wonder, create, acquire and apply knowledge and skills is guided by thoughtful and sound instruction and support for the social and emotional well-being of each child. Our aim is to instill a passion for learning, appreciation of the arts, a strong awareness of community, and a commitment to sustainability. To this end, the Recommended Budget includes a litany of program enhancements, ongoing curricular review and adjustments to instructional practices, and a sustained focus on promoting safe, supportive learning environments and positive school climates.

Consistent with our emphasis on continuous improvement and authentic learning experiences this budget supports a number of program enhancements and resources including:

- Resources to pilot a new standards-based elementary mathematics program
- Funding to investigate productive middle school scheduling options for the 2021 – 2022 school year
- Course development of 11th and 12th grade English electives and non-Regents science course offerings
- Resources to expand and coordinate sustainability experiences at all levels
- Final proposals for secondary-level pathfinder projects such as a high school STEM Academy (a combined/multi-year architecture, computer science, design, engineering, and entrepreneurship pathway) and middle school maker space
- Funding to support a high school public art course and two-year journalism program (Mamaroneck Public Radio)
- Sustained professional development in the use of differentiated instructional strategies for middle school math classes
- Resources to partner with municipalities and the Greenburgh Nature Center to continue school-based activities in connection with the Love Your Food – New York State Grant

Enrollment Projections and Staffing

While we expect the overall K -12 enrollment to remain roughly unchanged, we anticipate a slight reduction of K – 5 enrollments and expect middle and high school enrollment to grow, rising above 1300 students and 1700 students respectively. Total K-12 enrollment is expected to be 5,600 students. Over the course of the next several years, as large grade-level cohorts (450 – 470 students) move across secondary grade levels we anticipate the need to add staff as necessary to maintain

class size guidelines and address course/program interest. At the same time, we will continue to monitor spring and summer registration and elementary space utilization at Murray, Mamaroneck Avenue, and Chatsworth elementary schools. Aligned with past practice, we have designated two contingency teaching positions in the budget to meet enrollment growth changes that may occur over the course of the summer months.

Given the community's recent support to add a significant number of new teaching positions in response to a five-year period of enrollment growth, we are confident that current staffing levels will meet enrollment demand for the 2020 – 2021 school year. The total staffing increase included in the Recommended Budget is a 0.4 FTE nurse position for Hommocks Middle School.

Factors Driving the Budget

There are several factors driving the proposed \$3.8 million-dollar increase in expenditures. While the number of students eligible for Student Support Services has remained proportional to overall enrollment growth, the intensity of need (i.e., programs and related services) has grown over the course of the year. As a result, we anticipate a \$707,033 increase in special education tuition and related services. Given the legal requirement to procure transportation services by competitive means, we anticipate that a new transportation services contract will increase expenditures by \$339,108. As a result of new collective bargaining agreements, reduced part-time staffing, and level staffing requests, overall salaries will increase by \$321,176. Finally, the most significant budgetary component growth is in the area of employee benefits, as mandated pension contribution increases and higher employee health insurance program expenditures will increase a combined \$2.2 million dollars.

Recommended Budget Summary

To deliver a Recommended Budget that offers broad programs, maintains favorable class sizes, and meets mandated programs and services, I am presenting a Recommended Budget of \$143,760,505. This budget reflects a budget-to-budget increase of 2.78% and a tax levy increase of 2.99% and exceeds the allowable tax levy limit of 1.86%. We continue to commit to sound fiscal management, efforts to identify efficiencies, and strategic investment in programs and staff as a means to promote the highest quality of public school education.

Respectfully,

Dr. Robert Shaps

FACTS ABOUT THE BUDGET

- Maintains current class size guidelines/favorable teacher-student ratios
- Provides resources to pilot new standards-based elementary math program
- Provides professional development resources to support differentiation of instructional practices in middle school mathematics classrooms
- Adds funding to investigate productive middle school scheduling options for the 2021 – 2022 school year
- Maintains funding to expand sustainability curriculum experiences at all levels
- Supports the effort to expand and enrich 11th and 12th grade English electives and non-Regents science course offerings
- Supports the successful completion of capital projects (2020 – 2022)
- Provides resources to continue high-quality professional development for staff
- Supports a myriad of authentic learning experiences
- Considers enhanced models of program delivery and potential future reconfiguration models by engaging a third party consultant as recommended by the Enrollment Task Force and prioritized by the Board of Education
- Eliminates the use of fund balance to support annual operating budgets
- Addresses a range of needs including safety, plant improvements, program resources and equipment
- Maintains two contingency teaching positions to address potential enrollment growth

**2020-2021
BUDGET HIGHLIGHTS**

Total Budget	\$	143,760,505
Budget-to-Budget Increase (\$)	\$	3,885,275
Budget-to-Budget Increase (%)		2.78%
Tax Levy	\$	130,301,063
Tax Levy Increase (\$)	\$	3,777,666
Tax Levy Increase (%)		2.99%
Projected Tax Rate	\$	13.89
Estimated Tax Rate Increase (\$)	\$.37
Estimated Tax Rate Increase (%)		2.71%
Estimated Increase on Average Assessment of \$1,250,000	\$	459

WHAT ACCOUNTS FOR THE RECOMMENDED BUDGET GROWTH?

2020-2021 Recommended Budget	143,760,505	
2019-2020 Adopted Budget	139,875,230	
Budget Growth	3,885,275	2.78%

Major Components of Budget Changes	2020-2021 Dollar Increase (Decrease)	Percent of Budget	Proportion of Total Growth
Benefits	2,230,168	1.59%	57.40%
Special Education - Tuition and Related Services	707,033	0.51%	18.20%
Transportation	339,108	0.24%	8.73%
Salaries	321,176	0.23%	8.27%
Other	287,790	0.21%	7.41%
	3,885,275	2.78%	100.00%

RECOMMENDED BUDGET YEAR TO YEAR

	2019-2020 Adopted Budget	2020-2021 Recommended Budget	\$ Change	% Change
Proposed Budget	139,875,230	143,760,505	3,885,275	2.78%
Other Revenue	13,351,833	13,459,442	107,609	0.81%
Tax Levy	126,523,397	130,301,063	3,777,666	2.99%
Taxable Assessments	9,353,460,109	9,378,508,444	25,048,335	0.27%
Projected Tax Rate	13.53	13.89	0.37	2.71%
Tax Levy per Tax Levy Cap	126,523,397	128,871,103	2,347,706	1.86%
Tax Levy in Excess of the Tax Levy Cap	-	1,429,960	1,429,960	
% Increase in the Tax Levy Under the Cap	0.93%	1.86%		

RECOMMENDED BUDGET SUMMARY BY OBJECT

PROGRAM	2018-2019 Actual Expenditures	2019-2020 Budget	2019-2020 Expenditures at 1/31/2020	2019-2020 Projected Expenditures	2020-2021 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
100 Salaries	75,129,616	78,302,749	36,985,733	77,007,829	78,624,025	321,276	0.4%
200 Equipment	366,178	474,614	233,485	419,949	483,245	8,631	1.8%
400 Purchased Services	18,052,656	16,697,687	9,166,251	19,024,230	18,147,796	1,450,109	8.7%
500 Materials & Supplies	2,230,460	2,233,816	1,575,161	2,130,865	2,318,888	85,072	3.8%
800 Benefits	34,085,733	35,611,104	19,473,096	37,039,605	37,841,272	2,230,168	6.3%
600, 700 & 900 EPC/Fiscal & Transfers	7,811,214	6,555,260	3,894,562	6,555,260	6,345,279	-209,981	-3.2%
Total	137,675,857	139,875,230	71,328,288	142,177,738	143,760,505	3,885,275	2.8%

COMMUNITY PROFILE

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

Mamaroneck is a town that includes two villages: the Village of Larchmont and the Village of Mamaroneck. The majority of the town’s land area is not within either village, constituting an unincorporated area. According to the 2010 Census, the populations are as follows: Town of Mamaroneck—29,156; Village of Larchmont—5,864; and Village of Mamaroneck—18,929. The residents represent a broad spectrum of occupations. More than 30% of the entire population of the area speaks a language other than English at home.

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

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

Buildings & Grounds			
School Building	Year Built Plus Additions	Building: Square footage	Lot: Acres
Central	1964 & 1965	94,338	13
Chatsworth	1902 & 1922	95,229	3.5
Mamaroneck Avenue	1909, 1929 & 2006	99,916	4.7
Murray	1921 & 1930	110,393	4.6
Hommocks	1968 & 2002	278,600	8.2
Mamaroneck High School	1925, 1956 & 1964	215,390	22.2
	1930, 1959, 1968 & 2005	255,324	
Transportation Garage	1950	5,400	.4
Totals		1,154,590	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*	143,760,505	130,301,063	13.89*	2.7%

*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

PER PUPIL EXPENDITURE

2018-2019 ACTUAL

TRUE VALUE TAX RATE

2019-2020 SCHOOL YEAR

<u>Rank of 45</u>	<u>District</u>	<u>Per Pupil Cost</u>	<u>Rank of 46</u>	<u>District</u>	<u>True Value Tax Rate</u>
3	North Salem	38,750	17	Chappaqua	20.94
7	Bedford	34,191	20	North Salem	20.50
11	Chappaqua	33,117	24	New Rochelle*	19.92
13	Scarsdale	32,537	34	Eastchester	16.89
15	Harrison	31,645	37	Rye Neck	15.76
24	Bronxville	29,649	38	Bedford	15.50
30	Rye City	27,053	39	Scarsdale	14.20
31	Eastchester	26,867	41	Bronxville	13.70
34	Rye Neck	24,608	42	Mamaroneck	13.52
35	Mamaroneck	24,447	43	Harrison	12.92
37	New Rochelle*	24,022	44	Rye City	9.80
	MEDIAN	29,649		MEDIAN	15.50

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

* Estimated, not reported

2020-2021 ENROLLMENT PROJECTIONS

			2019-2020			2020-2021		
School	Grade	BOE Class Size Guidelines	Projected		Actual		Projected Enrollment 2020-21	Projected Number of Classes
			Enrollment 2019-20	Number of Classes 2019-20	Enrollment 2019-20	Number of Classes 2019-20		
Central School	K	22	79	4	83	4	72	4
	1	22	67	4	71	4	83	4
	2	25	91	4	92	4	71	3
	3	25	81	4	84	4	92	4
	4	26	88	4	92	4	84	4
	5	26	84	4	87	4	92	4
Total			490	24	509	24	494	23
Chatsworth Avenue School	K	22	104	5	120	6	108	5
	1	22	88	4	86	4	120	6
	2	25	126	6	126	5	86	4
	3	25	129	6	133	6	126	5
	4	26	123	5	119	5	133	6
	5	26	108	5	102	4	119	5
Total			678	31	686	30	692	31
Mamaroneck Avenue School	K	19	76	4	64	4	58	3
	K-DL	24	48	2	47	2	43	2
	1	21	57	3	64	3	64	3
	1-DL	24	48	2	49	2	47	2
	2	25	49	3	47	2	64	3
	2-DL	24	71	3	71	3	49	2
	3	25	67	3	64	3	47	2
	3-DL	24	45	2	45	2	71	3
	4	26	77	4	73	4	64	3
	4-DL	24	46	2	48	2	45	2
	5	26	60	3	65	3	73	3
5-DL	24	36	2	39	2	48	2	
Subtotal			680	33	676	32	673	30
Multi-Grade			42		37		26	
Total			722		713		699	
Murray Avenue School	K	22	132	6	130	6	116	5
	1	22	112	6	119	6	130	6
	2	25	128	6	127	6	119	5
	3	25	114	5	113	5	127	6
	4	26	149	6	146	6	113	5
	5	26	102	5	100	5	146	6
Total			737	34	735	34	751	33
Elementary Totals			2627	122	2643	120	2636	117
Hommocks Middle School	6		468		451		399	
	7		419		403		451	
	8		431		427		403	
	Subtotal			1318		1281		1253
Multi-Grade					15		15	
Total			1318		1296		1268	
MHS	9		430		425		427	
	10		408		400		424	
	11		389		408		399	
	12		389		397		405	
	Subtotal			1616		1630		1655
Multi-Grade			23		22		22	
Total			1639		1652		1677	
District Total			5584		5591		5581	

EDUCATIONAL PROGRAM

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

<u>School</u>	<u>Enrollment</u>
Pre-K	92
Central Elementary	494
Chatsworth Elementary	692
Mamaroneck Avenue School	699
Murray Avenue Elementary	751
Hommocks Middle School	1,268
Mamaroneck High School	1,677

District-wide

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

Pre-Kindergarten

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

Elementary Program

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

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

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

Middle School Program

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

High School Program

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

DISTRICT STAFFING LEVELS

Central School

Type of Employee	2019-2020 Budget	2019-2020 Actual	2020-2021 Recommended Budget
Administrators	2.00	2.00	2.00
Clerical Staff	2.50	2.50	2.50
Custodial/Maintenance Staff	4.00	4.00	4.00
Guidance Counselors/Psychologists/Social Workers	2.00	2.00	2.00
Nurses	1.00	1.00	1.00
Teacher Aides/Monitors/Lifeguard/Coordinators/Translators	22.92	19.80	19.60
Teachers	41.45	39.30	38.30
Teaching Assistants	8.00	6.00	6.00
Building Total	83.87	76.60	75.40

Chatsworth School

Type of Employee	2019-2020 Budget	2019-2020 Actual	2020-2021 Recommended Budget
Administrators	2.00	2.00	2.00
Clerical Staff	2.50	2.50	2.50
Custodial/Maintenance Staff	4.00	4.00	4.00
Guidance Counselors/Psychologists/Social Workers	1.00	1.00	1.00
Nurses	1.00	1.00	1.00
Teacher Aides/Monitors/Lifeguard/Coordinators/Translators	21.42	19.80	19.10
Teachers - Classroom	46.65	46.80	46.80
Teaching Assistants	3.00	2.00	2.00
Building Total	81.57	79.10	78.40

DISTRICT STAFFING LEVELS

Mamaroneck Avenue School

Type of Employee	2019-2020 Budget	2019-2020 Actual	2020-2021 Recommended Budget
Administrators	2.00	2.00	2.00
Clerical and Other Classified Staff	3.00	3.00	3.00
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/Lifeguard/Coordinators/Translators	47.19	43.80	43.32
Teachers	66.95	70.80	69.80
Teaching Assistants	11.00	11.00	11.00
Building Total	137.64	138.10	136.62

Murray Avenue School

Type of Employee	2019-2020 Budget	2019-2020 Actual	2020-2021 Recommended Budget
Administrators	2.00	2.00	2.00
Clerical Staff	2.70	2.70	2.70
Custodial/Maintenance Staff	4.00	4.00	4.00
Guidance Counselors/Psychologists/Social Workers	1.40	1.40	1.40
Nurses	1.00	1.00	1.00
Teacher Aides/Monitors/Lifeguard/Coordinators/Translators	26.96	25.70	25.10
Teachers	48.15	49.20	49.20
Teaching Assistants	3.00	4.00	4.00
Building Total	89.21	90.00	89.40

DISTRICT STAFFING LEVELS

Hommocks Middle School

Type of Employee	2019-2020 Budget	2019-2020 Actual	2020-2021 Recommended Budget
Administrators	3.00	4.00	4.00
Clerical Staff	4.80	5.30	5.30
Custodial/Maintenance Staff	9.00	9.00	9.00
Guidance Counselors/Psychologists/Social Workers	11.00	11.00	11.00
Nurses	1.60	1.60	2.00
Teacher Aides/Monitors/Lifeguard/Coordinators/Translators	28.50	35.20	32.00
Teachers	119.30	114.80	114.80
Teaching Assistants	9.00	5.00	5.00
Building Total	186.20	185.90	183.10

Mamaroneck High School

Type of Employee	2019-2020 Budget	2019-2020 Actual	2020-2021 Recommended Budget
Administrators	4.00	4.00	4.00
Clerical Staff	12.00	11.50	11.50
Custodial/Maintenance Staff	15.00	15.00	15.00
Guidance Counselors/Psychologists/Social Workers	17.00	17.00	17.00
Nurses	2.00	2.00	2.00
Teacher Aides/Monitors/Lifeguard/Coordinators/Translators	29.57	21.45	18.08
Teachers	117.90	117.90	117.90
Teaching Assistants	18.00	21.00	21.00
Building Total	215.47	209.85	206.48

DISTRICT STAFFING LEVELS

District-Wide

Type of Employee	2019-2020 Budget	2019-2020 Actual	2020-2021 Recommended Budget
Administrators	11.00	11.00	10.00
Clerical and Other Classified Staff	30.00	32.60	32.60
Coordinators/Evaluators/Specialists/Translators	3.00	3.00	3.00
Custodial/Maintenance Staff	18.00	17.00	17.00
Guidance Counselors/Psychologists/Social Workers	6.10	4.10	4.10
Nurses	2.31	1.40	1.40
Teacher Aides/Monitors/Lifeguard/Coordinators	1.08	2.00	1.00
Teachers	15.00	17.10	17.10
Teaching Assistants	-	-	-
Building Total	86.49	88.20	86.20

District Summary

Type of Employee	2019-2020 Budget	2019-2020 Actual	2020-2021 Recommended Budget
Administrators	26.00	26.00	26.00
Clerical and Other Classified Staff	57.50	60.10	60.10
Coordinators/Evaluators/Specialists/Translators	3.00	3.00	3.00
Custodial/Maintenance Staff	58.00	57.00	57.00
Guidance Counselors/Psychologists/Social Workers	41.00	39.00	39.00
Nurses	9.91	9.00	9.40
Teacher Aides/Monitors/Lifeguard/Coordinators	177.64	167.75	158.20
Teachers	455.40	455.90	453.90
Teaching Assistants	52.00	49.00	49.00
Building Total	880.45	866.75	855.60

REVENUE SUMMARY

Description	2018-2019 Revenue	2019-2020 Adopted Budget	2019-2020 Revenue at 1/15/2020	2019-2020 Projected Revenue at 1/15/2020	2020-2021 Proposed Revenue	Budget to Budget \$ Change	Budget to Budget % Change
Property Taxes including STAR	124,985,739	126,523,397	73,633,351	126,233,351	130,301,063	3,777,666	3.0%
State Aid	7,646,477	7,803,894	5,179,042	7,544,669	7,653,613	-150,281	-1.9%
Sales Taxes	1,657,589	1,620,000	935,722	1,996,722	2,220,494	600,494	37.1%
Health Services	966,182	925,000	896,028	925,000	925,000	0	0.0%
Other	801,331	550,229	351,489	672,312	629,335	79,106	14.4%
Rental of Facilities	697,740	648,400	307,046	642,617	621,000	-27,400	-4.2%
Interest and Earnings	688,876	430,000	253,546	480,000	480,000	50,000	11.6%
Tuition	448,235	400,601	474,718	534,718	425,000	24,399	6.1%
Medicare Part D Reimbursement	311,143	300,000	0	321,484	300,000	0	0.0%
Refund of Prior Year's Expense	294,763	273,709	55,899	366,083	205,000	-68,709	-25.1%
Appropriated Fund Balance	0	400,000	0	0	0	-400,000	-100.0%
	138,498,075	139,875,230	82,086,841	139,716,956	143,760,505	3,885,275	2.8%

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 (3.5% in 2019-2020) comes from the NYS Tax Relief Program (STAR). This amount has steadily decreased from \$7.5M in 2015-2016 to \$4.4M in 2019-2020, a decrease of over 41%.

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 taxes if the children from those properties attend Mamaroneck Schools.

1081 PILOT

The District is scheduled to receive Payments-in-Lieu-of-Taxes (PILOT) for Mamaroneck Towers. The District will receive a proportionate share of \$75,000.00 (shared with the Town of Mamaroneck, Village of Mamaroneck and Westchester County) for 30 years. The total PILOT amount increases 2.5% per year. The District's share for 2020-2021 is projected to be \$46,360.

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 1% to 8.375%. 10% of the 1% increase will be distributed to school districts throughout the county. The projected increase of \$600,494 in 2020-2021 is reflected in the budget.

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

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

2280 Health Services - Other Districts

State law requires the School District to provide certain health services for all children attending non-public schools located within District boundaries. The revenue in this line is generated by billing non-resident children's districts of residence for the provision of these health services at the non-public schools within our School District boundaries.

2401 Interest Earned

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

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

Interest on the funds in each reserve, (Workers Compensation, Unemployment, ERS, TRS and Tax Certiorari) are accounted for in the General Fund. However, interest earned on reserve funds is designated for use in that specific reserve fund. Interest rates have been fairly stable during the current budget year.

2410 & 2412 Rental of Facilities

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

2700 Medicare Part D

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

2701 Refund of Prior Year Expenses

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

3xxx State Aid

The State provides aid to public schools statewide. This includes Foundation Aid, Building Aid, Lottery Aid, Transportation Aid, Instructional Materials and other types of Aid. The 2020-2021 general fund State Aid revenue is projected to be \$7,653,613, a 1.9% decrease from the 2019-2020 budgeted state aid.

4601 Medicaid

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

5999 Appropriated Fund Balance

The proposed 2020-2021 revenue budget eliminates the use of fund balance as a source of revenue to balance the budget.

RECOMMENDED EXPENDITURE SUMMARY

Expenditure	% of the budget
Salaries	54.76%
Benefits	26.25%
Debt Service	4.41%
Special Education (excluding salaries)	3.47%
Transportation	2.93%
Utilities	1.56%
Operations & Maintenance (not including salaries or utilities)	1.59%
Software and Supplies	.89%
Textbooks	.46%
Other	3.68%
Total	<u>100.00%</u>

The total dollar amount of the 2020-2021 recommended budget is \$143,760,505. This represents an increase of 2.78% when compared with the 2019-2020 budget. The recommended 2020-2021 budget continues to invest in the educational program and has been developed based on the goals and objectives of the School District.

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

The largest components of any School District budget are staff salaries and benefits. More than 81% of the District's educational investment is in staff-related costs, a percentage that is typical in the region.

RECOMMENDED EXPENDITURES BY FUNCTION

PROGRAM	2018-2019 Actual Expenditures	2019-2020 Budget	2019-2020 Expenditures at 1/31/2020	2019-2020 Projected Expenditures	2020-2021 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
1010 Board Of Education	30,110	31,665	24,734	31,930	32,784	1,119	3.53%
1040 District Clerk	14,639	14,859	9,333	16,000	25,280	10,421	70.13%
1060 District Meeting	59,891	48,550	12,637	34,863	41,250	-7,300	-15.04%
1240 Chief School Administrator	412,507	412,790	227,495	409,937	434,250	21,460	5.20%
1310 Business Administration	918,937	842,673	442,021	778,962	850,172	7,499	0.89%
1320 Auditing	96,860	135,105	73,601	140,185	135,500	395	0.29%
1325 Treasurer	17,825	17,625	5,913	6,342	19,595	1,970	11.18%
1345 Purchasing	114,130	148,903	84,581	147,374	148,678	-225	-0.15%
1420 Legal	243,427	291,000	112,658	282,425	291,000	0	0.00%
1430 Personnel	666,557	678,703	411,760	703,252	699,589	20,886	3.08%
1480 Public Information and Services	145,646	154,510	89,887	158,327	156,250	1,740	1.13%
1620 Operation of Plant	5,790,686	6,214,121	3,387,257	6,305,593	6,398,534	184,413	2.97%
1621 Maintenance of Plant	3,398,665	3,041,095	2,106,440	3,324,781	3,046,008	4,913	0.16%
1670 Central Printing & Mailing	0	37,500	19,361	37,500	37,500	0	0.00%
1680 Central Data Processing	641,257	691,168	377,815	686,109	625,780	-65,388	-9.46%
1910 Unallocated Insurance	525,760	552,049	545,896	545,896	573,194	21,145	3.83%
1930 Judgments and Claims	2,346,408	100,000	1,192,546	2,100,000	100,000	0	0.00%
1940 Purch of Land/Rright of Way	333,870	175,755	0	192,000	198,131	22,376	12.73%
1950 Assessments on School Property	0	172,500	5,681	162,793	152,643	-19,857	-11.51%
1981 BOCES Administrative Costs	117,939	110,000	45,887	110,000	126,340	16,340	14.85%
2010 Curriculum Devel and Suprvsn	337,693	393,163	222,676	407,401	382,068	-11,095	-2.82%
2020 Supervision-Regular School	3,740,843	3,811,491	2,125,852	3,695,613	4,083,836	272,345	7.15%
2060 Research, Assessment & Accountability	620,199	435,945	272,896	494,108	673,639	237,694	54.52%
2070 Inservice Training-Instruction	11,150	2,500	125	2,500	0	-2,500	-100.00%
2110 Teaching-Regular School	44,222,123	46,867,635	20,946,817	45,671,141	46,361,272	-506,363	-1.08%
2250 Prg For Sdnts w/Disabil-Med Elgble	16,804,438	17,031,663	7,360,574	16,677,559	17,976,335	944,672	5.55%
2280 Occupational Education(Grades 9-12)	0	50,322	10,033	50,322	51,672	1,350	2.68%
2330 Teaching-Special Schools	283,532	282,000	205,467	272,967	284,500	2,500	0.89%
2610 School Library & AV	1,073,104	1,153,355	489,596	1,051,431	1,085,593	-67,762	-5.88%
2611 Audio Visual	33,881	8,000	1,794	4,501	5,000	-3,000	-37.50%
2630 Computer Assisted Instruction	1,262,871	1,052,279	777,807	983,358	1,062,579	10,300	0.98%
2702 Curriculum Programs	7,288	12,000	4,100	12,000	12,000	0	0.00%
2704 Curriculum Programs	9,048	10,000	9,593	9,593	10,000	0	0.00%
2712 Technology	21,554	25,000	0	0	25,000	0	0.00%
2722 Staff Development - Teachers	43,737	49,000	33,124	49,895	49,000	0	0.00%
2723 Staff Development - District	702,516	719,580	399,159	874,992	885,987	166,407	23.13%
2751 Curriculum Development	76,144	60,000	113,460	229,114	100,000	40,000	66.67%
2810 Guidance-Regular School	2,092,608	2,460,782	1,307,752	2,591,167	2,544,347	83,565	3.40%
2815 Health Svcs-Regular School	1,095,095	1,205,970	485,695	1,170,326	1,351,095	145,125	12.03%
2820 Psychological Svcs-Reg Schl	1,657,989	1,668,173	818,800	1,758,795	1,806,232	138,059	8.28%
2825 Social Work Svcs-Regular School	632,453	941,314	329,446	741,009	756,000	-185,314	-19.69%
2850 Co-Curricular Activ-Reg Schl	350,305	354,024	191,215	392,911	392,770	38,746	10.94%
2855 Interscholastic Athletics-Reg Schl	1,255,359	1,331,057	744,722	1,338,552	1,330,102	-955	-0.07%
5510 District Transportation Services	160,698	109,498	73,731	97,355	106,797	-2,701	-2.47%
5530 Garage Building	10,993	15,100	5,080	13,600	15,100	0	0.00%
5540 Contract Transportation-	3,284,109	3,763,444	1,797,365	3,700,944	4,104,552	341,108	9.06%
5550 Public Transportation	18,325	25,000	10,648	18,500	26,000	1,000	4.00%
9010 State Retirement	1,656,748	1,841,230	888,218	1,655,929	1,777,216	-64,014	-3.48%
9020 Teachers' Retirement	6,393,223	5,880,249	2,628,880	5,589,506	6,309,322	429,073	7.30%
9030 Social Security	5,477,322	5,723,583	2,637,669	5,645,873	5,828,284	104,701	1.83%
9040 Workers' Compensation	752,050	555,801	658,672	1,055,801	544,538	-11,263	-2.03%
9045 Life Insurance	86,310	95,000	66,327	95,000	97,851	2,851	3.00%
9046 Employer TSA benefit	75,266	85,000	0	85,000	117,500	32,500	38.24%
9050 Vis/Dentall/Welfare	1,020,013	863,975	818,652	863,975	871,000	7,025	0.81%
9051 Unemployment insurance	44,692	47,000	19,908	45,000	54,000	7,000	14.89%
9055 Disability Insurance	5,130	10,200	16,021	31,980	20,200	10,000	98.04%
9060/9061 Health Insurance	17,712,423	19,542,292	11,765,493	20,973,717	21,088,318	1,546,026	7.91%
9062 Medicare Reimbursement	958,297	966,774	20,856	1,096,774	1,133,043	166,269	17.20%
9710 Serial Bonds	2,500	2,500	2,500	2,500	2,500	0	0.00%
9789 Other Debt	395,083	395,083	395,083	395,083	395,083	0	0.00%
9901 Transfer to Other Funds	7,413,631	6,157,677	3,496,979	6,157,677	5,947,696	-209,981	-3.41%
Total GENERAL FUND	137,675,857	139,875,230	71,328,288	142,177,738	143,760,505	3,885,275	2.78%

EXPENDITURE DETAIL

1010 Board of Education

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

PROGRAM	2018-2019 Actual Expenditures	2019-2020 Budget	2019-2020 Expenditures at 1/31/2020	2019-2020 Projected Expenditures	2020-2021 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
1010 Board of Education							
4 Contractual and Other	29,029	27,065	22,794	27,330	27,884	819	3.0%
45 Materials & Supplies	134	900	296	900	1,100	200	22.2%
49 BOCES Services	947	3,700	1,644	3,700	3,800	100	2.7%
Subtotal of 1010 Board of Education	30,110	31,665	24,734	31,930	32,784	1,119	3.5%

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. The increase in this budget is due to contracting for the BOCES record keeping service.

PROGRAM	2018-2019 Actual Expenditures	2019-2020 Budget	2019-2020 Expenditures at 1/31/2020	2019-2020 Projected Expenditures	2020-2021 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
1040 District Clerk							
16 Noninstructional Salaries	14,639	14,859	9,333	16,000	16,280	1,421	9.56%
49 BOCES Services	0	0	0	0	9,000	9,000	0.0%
Total 1040 District Clerk	14,639	14,859	9,333	16,000	25,280	10,421	70.1%

1060 District Meeting

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

PROGRAM	2018-2019 Actual Expenditures	2019-2020 Budget	2019-2020 Expenditures at 1/31/2020	2019-2020 Projected Expenditures	2020-2021 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
1060 District Meeting							
4 Contractual and Other	18,155	12,300	185	9,500	8,000	-4,300	-35.0%
45 Materials & Supplies	250	250	0	250	1,250	1,000	400.0%
48 Election Systems	41,486	36,000	12,452	25,113	32,000	-4,000	-11.1%
Total 1060 District Meeting	59,891	48,550	12,637	34,863	41,250	-7,300	-15.0%

1240 Chief School Administrator

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

PROGRAM	2018-2019 Actual Expenditures	2019-2020 Budget	2019-2020 Expenditures at 1/31/2020	2019-2020 Projected Expenditures	2020-2021 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
1240 Chief School Administrator							
15 Instructional Salaries	309,361	307,460	161,397	297,681	312,402	4,942	1.6%
16 Noninstructional Salaries	86,275	87,570	51,208	87,785	89,322	1,752	2.0%
4 Contractual and Other	16,437	16,810	14,776	23,721	31,476	14,666	87.3%
45 Materials & Supplies	434	950	114	750	1,050	100	10.5%
Total 1240 Chief School Administrator	412,507	412,790	227,495	409,937	434,250	21,460	5.2%

1310 Business Administration

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

PROGRAM	2018-2019 Actual Expenditures	2019-2020 Budget	2019-2020 Expenditures at 1/31/2020	2019-2020 Projected Expenditures	2020-2021 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
1310 Business Administration							
15 Instructional Salaries	344,751	349,670	169,221	259,572	252,752	-96,918	-27.7%
16 Noninstructional Salaries	431,155	377,523	215,222	414,551	475,470	97,947	25.9%
4 Contractual and Other	6,043	8,900	3,753	6,301	12,600	3,700	41.6%
45 Materials & Supplies	41,317	5,200	4,642	5,759	5,200	0	0.0%
46 Sch. Library AV Loan Prog	91,766	98,000	45,903	89,499	99,000	1,000	1.0%
49 BOCES Services	3,905	3,380	3,280	3,280	5,150	1,770	52.4%
Total 1310 Business Administration	918,937	842,673	442,021	778,962	850,172	7,499	0.9%

1320 Auditing

The auditing budget covers all State mandated audit functions including the external audit of the District's financial statements, the annual internal auditor risk assessment and in-depth reviews, and the claims auditor that reviews all non-payroll payments.

PROGRAM	2018-2019 Actual Expenditures	2019-2020 Budget	2019-2020 Expenditures at 1/31/2020	2019-2020 Projected Expenditures	2020-2021 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
1320 Auditing							
16 Noninstructional Salaries	0	35,605	13,421	35,605	36,000	395	1.1%
4 Contractual and Other	96,860	99,500	60,180	104,580	99,500	0	0.0%
Total 1320 Auditing	96,860	135,105	73,601	140,185	135,500	395	0.3%

1325 Treasurer

The Board of Education appoints a Treasurer whose responsibilities include the signing of authorized checks, maintaining District bank accounts and investing District funds.

PROGRAM	2018-2019 Actual Expenditures	2019-2020 Budget	2019-2020 Expenditures at 1/31/2020	2019-2020 Projected Expenditures	2020-2021 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
1325 Treasurer							
16 Noninstructional Salaries	15,393	15,625	5,341	5,341	17,595	1,970	12.6%
4 Contractual and Other	1,478	1,000	0	0	1,000	0	0.0%
45 Materials & Supplies	954	1,000	572	1,001	1,000	0	0.0%
Total 1325 Treasurer	17,825	17,625	5,913	6,342	19,595	1970	11.2%

1345 Purchasing

The Purchasing Office is responsible for ordering, bidding and tracking services, supplies, textbooks and equipment and ensuring that the District remains compliant with State Education and Municipal Purchasing Laws.

PROGRAM	2018-2019 Actual Expenditures	2019-2020 Budget	2019-2020 Expenditures at 1/31/2020	2019-2020 Projected Expenditures	2020-2021 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
1345 Purchasing							
16 Noninstructional Salaries	95,939	130,363	73,286	128,952	129,312	-1,051	-0.8%
4 Contractual and Other	17,950	18,240	11,063	18,190	19,066	826	4.5%
45 Materials & Supplies	241	300	232	232	300	0	0.0%
Total 1345 Purchasing	114,130	148,903	84,581	147,374	148,678	(225)	-0.2%

1420 Legal

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

PROGRAM	2018-2019 Actual Expenditures	2019-2020 Budget	2019-2020 Expenditures at 1/31/2020	2019-2020 Projected Expenditures	2020-2021 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
1420 Legal							
4 Contractual and Other	243,427	291,000	112,658	282,425	291,000	0	0.0%
Total 1420 Legal	243,427	291,000	112,658	282,425	291,000	0	0.0%

1430 Personnel

Personnel costs include the salary of the Assistant Superintendent of Personnel and Administration and clerical staff salaries. Included are costs of recruitment, attendance, certification monitoring and civil service compliance.

PROGRAM	2018-2019 Actual Expenditures	2019-2020 Budget	2019-2020 Expenditures at 1/31/2020	2019-2020 Projected Expenditures	2020-2021 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
1430 Personnel							
15 Instructional Salaries	217,625	213,150	122,033	209,200	217,650	4,500	2.1%
16 Noninstructional Salaries	234,463	262,194	155,891	270,610	281,657	19,463	7.4%
4 Contractual and Other	182,599	177,400	122,689	178,699	181,500	4,100	2.3%
45 Materials & Supplies	1,903	5,200	945	1,669	3,200	-2,000	-38.5%
49 BOCES Services	29,967	20,759	10,202	43,074	15,582	-5,177	-24.9%
Total 1430 Personnel	666,557	678,703	411,760	703,252	699,589	20,886	3.1%

1480 Public Information

The Public Information codes include the cost of printing newsletters and the compensation for the Communications Coordinator. The Communications Coordinator is responsible for developing and maintaining a coordinated and effective communications program. The coordinator serves as a liaison with news, media, and community and coordinates District publications which are circulated in the community.

PROGRAM	2018-2019 Actual Expenditures	2019-2020 Budget	2019-2020 Expenditures at 1/31/2020	2019-2020 Projected Expenditures	2020-2021 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
1480 Public Information and Services							
4 Contractual and Other	145,617	154,260	89,887	158,077	156,000	1,740	1.1%
45 Materials & Supplies	29	250	0	250	250	0	0.0%
Total 1480 Public Information and Services	145,646	154,510	89,887	158,327	156,250	1,740	1.1%

1620 Operation of Plant

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

Included in this section are expenses related to the operation of the District's physical plant. The operations salaries include the costs of custodial staff and overtime. Equipment, utilities, contractual expenses, materials and supplies are included in this category. Services such as cartage, snow removal and security are also in these codes.

Costs for electricity, telephone, natural gas and water are budgeted according to estimates from the utility companies and historical usage. Increases in this code result from additional contracted security already in place, utilities and small projects.

PROGRAM	2018-2019 Actual Expenditures	2019-2020 Budget	2019-2020 Expenditures at 1/31/2020	2019-2020 Projected Expenditures	2020-2021 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
1620 Operation of Plant							
16 Noninstructional Salaries	3,165,454	3,201,544	1,780,691	3,165,194	3,227,582	26,038	0.8%
4 Security and Other Contracts	296,393	394,099	206,300	435,812	446,507	52,408	13.3%
45 Materials & Supplies	2,259,490	2,561,478	1,221,992	2,497,522	2,615,735	54,257	2.1%
46 Other Contracted Maintenance	0	57,000	28,209	57,000	58,710	1,710	3.0%
48 Operations - Projects	69,349	0	150,065	150,065	50,000	50,000	0.0%
Total 1620 Operation of Plant	5,790,686	6,214,121	3,387,257	6,305,593	6,398,534	184,413	3.0%

1621 Maintenance of Plant

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

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

Included in this budget is funding for routine facility repairs, government mandated testing and inspections such as asbestos, lead testing, water testing, annual structural inspections, air quality testing and others. Funding for architects, engineers and construction management to provide

consulting services as needed and plan for future capital improvement projects are included here as well. Costs incurred for the voter-approved capital projects are accounted for elsewhere in the capital fund.

PROGRAM	2018-2019 Actual Expenditures	2019-2020 Budget	2019-2020 Expenditures at 1/31/2020	2019-2020 Projected Expenditures	2020-2021 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
1621 Maintenance of Plant							
16 Noninstructional Salaries	1,695,055	1,701,995	980,037	1,683,842	1,700,002	-1,993	-0.1%
2 Equipment	209,727	160,000	62,284	164,582	160,000	0	0.0%
4 Contractual and Other	210,260	139,900	81,783	146,434	181,300	41,400	29.6%
45 Materials & Supplies	467,257	528,450	253,608	413,912	531,456	3,006	0.6%
46 Other Contracted Maintenance	395,038	435,750	380,956	554,612	403,250	-32,500	-7.5%
48 Projects	421,328	75,000	347,772	361,399	70,000	-5,000	-6.7%
Total 1621 Maintenance of Plant	3,398,665	3,041,095	2,106,440	3,324,781	3,046,008	4,913	0.2%

1670 Central Mailing

This code includes the costs of mailings and delivery.

PROGRAM	2018-2019 Actual Expenditures	2019-2020 Budget	2019-2020 Expenditures at 1/31/2020	2019-2020 Projected Expenditures	2020-2021 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
1670 Central Printing & Mailing							
45 Postage	0	37,500	19,361	37,500	37,500	0	0.0%
Total 1670 Central Printing & Mailing	0	37,500	19,361	37,500	37,500	0	0.0%

1680 Central Data Processing

This area of the budget contains funding for District servers, student data software, the District website and e-mail, and technical support. This budget shifts the costs of student testing and scoring and data warehousing to the 2060 function.

PROGRAM	2018-2019 Actual Expenditures	2019-2020 Budget	2019-2020 Expenditures at 1/31/2020	2019-2020 Projected Expenditures	2020-2021 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
1680 Central Data Processing							
16 Noninstructional Salaries	378,037	384,563	223,417	383,000	389,703	5,140	1.3%
2 Equipment	53,000	53,000	7,797	7,797	53,000	0	0.0%
4 Contractual and Other	148,533	110,500	38,071	121,783	117,390	6,890	6.2%
45 Materials & Supplies	61,687	59,500	82,379	89,924	65,687	6,187	10.4%
49 BOCES Services	0	83,605	26,151	83,605	0	-83,605	-100.0%
Total 1680 Central Data Processing	641,257	691,168	377,815	686,109	625,780	(65,388)	-9.5%

1910 Insurance

The insurance category encompasses costs of insurance including fire, theft, extended coverage on buildings and equipment, general liability, boiler, automobile and student activities. The District is a member of the New York State Insurance Reciprocal.

PROGRAM	2018-2019 Actual Expenditures	2019-2020 Budget	2019-2020 Expenditures at 1/31/2020	2019-2020 Projected Expenditures	2020-2021 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
1910 Unallocated Insurance							
4 Cyber Insurance	18,159	19,066	18,159	18,159	19,067	1	0.0%
45 Other Non-Health Insurance	507,601	532,983	527,737	527,737	554,127	21,144	4.0%
Total 1910 Unallocated Insurance	525,760	552,049	545,896	545,896	573,194	21,145	3.8%

1930 Judgments and Claims

Payments for court ordered certiorari (settlements for challenges to the town assessments) that exceed this budget line are taken from the Reserve for Tax Certiorari. As indicated below, in the 18-19 fiscal year, the District paid more than \$2 million in tax certiorari payments. It is projected that the tax certiorari payments will exceed \$2 million in 19-20 as well.

PROGRAM	2018-2019 Actual Expenditures	2019-2020 Budget	2019-2020 Expenditures at 1/31/2020	2019-2020 Projected Expenditures	2020-2021 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
1930 Judgments and Claims							
4 Tax Certiorari	2,346,408	100,000	1,192,546	2,100,000	100,000	0	0.0%
Total 1930 Judgments and Claims	2,346,408	100,000	1,192,546	2,100,000	100,000	0	0.0%

1940 Purchase of Land/ Right of Way

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

PROGRAM	2018-2019 Actual Expenditures	2019-2020 Budget	2019-2020 Expenditures at 1/31/2020	2019-2020 Projected Expenditures	2020-2021 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
1940 Purch of Land/Right of Way							
4 Taxes - Other Districts	333,870	175,755	0	192,000	198,131	22,376	12.7%
Total 1940 Purch of Land/Right of Way	333,870	175,755	0	192,000	198,131	22,376	12.7%

1950 Assessments on School Property

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

PROGRAM	2018-2019 Actual Expenditures	2019-2020 Budget	2019-2020 Expenditures at 1/31/2020	2019-2020 Projected Expenditures	2020-2021 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
1950 Assessments on School Property							
4 Sewer Taxes	0	172,500	5,681	162,793	152,643	-19,857	-11.5%
Total 1950 Assessments on School Property	0	172,500	5,681	162,793	152,643	(19,857)	-11.5%

1981 BOCES Administrative Charges

The Administrative costs for BOCES services appear in this section. The District is not a component of BOCES. Therefore, instead of paying annual administrative and capital charges based on True Value or RWADA as a component district does, the District pays an administrative fee on all BOCES services purchased. This has proven to be a cost effective model.

PROGRAM	2018-2019 Actual Expenditures	2019-2020 Budget	2019-2020 Expenditures at 1/31/2020	2019-2020 Projected Expenditures	2020-2021 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
1981 BOCES Administrative Costs							
49 BOCES Services	117,939	110,000	45,887	110,000	126,340	16,340	14.9%
Total 1981 BOCES Administrative Costs	117,939	110,000	45,887	110,000	126,340	16,340	14.9%

2010 Curriculum Development and Supervision

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

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

PROGRAM	2018-2019 Actual Expenditures	2019-2020 Budget	2019-2020 Expenditures at 1/31/2020	2019-2020 Projected Expenditures	2020-2021 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
2010 Curriculum Development and Suprvsn							
15 Instructional Salaries	243,210	244,614	147,499	252,856	259,412	14,798	6.1%
16 Noninstructional Salaries	74,176	75,289	48,892	84,953	80,656	5,367	7.1%
4 Contractual and Other	15,437	14,000	8,375	12,698	12,750	-1,250	-8.9%
45 Materials & Supplies	4,870	5,500	2,489	2,676	5,500	0	0.0%
49 BOCES Services	0	53,760	15,421	54,218	23,750	-30,010	-55.8%
Total 2010 Curriculum Development and Suprvsn	337,693	393,163	222,676	407,401	382,068	-11,095	-2.8%

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 increase in this budget results from adding an assistant principal at Hommocks Middle School after the 2019-2020 budget was prepared.

PROGRAM	2018-2019 Actual Expenditures	2019-2020 Budget	2019-2020 Expenditures at 1/31/2020	2019-2020 Projected Expenditures	2020-2021 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
2020 Supervision-Regular School							
15 Instructional Salaries	2,490,116	2,538,448	1,529,994	2,580,859	2,771,209	232,761	9.2%
16 Noninstructional Salaries	1,204,928	1,234,293	573,143	1,077,638	1,269,877	35,584	2.9%
2 Equipment	5,806	2,750	0	0	2,750	0	0.0%
4 Contractual and Other	1,800	2,500	2,000	2,800	4,500	2,000	80.0%
45 Materials & Supplies	38,193	33,500	20,715	34,316	35,500	2,000	6.0%
Total 2020 Supervision-Regular School	3,740,843	3,811,491	2,125,852	3,695,613	4,083,836	272,345	7.1%

2060 Research, Planning and Evaluation

This office is responsible for reporting, verifying and analyzing student data as required by the District and the New York State Education Department. These responsibilities include the administration of standardized tests in Grades 3 through 8, and reporting on all standardized tests District-wide. The office oversees all aspects of student data including attendance, registration and program evaluation. The office is responsible for producing reports which come as a result of research assigned by the Superintendent and Assistant Superintendent for Curriculum and Instruction. The increase in this budget results from shifting and increasing BOCES services including testing and data warehousing to this code and moving .5 FTE clerical staff to this function.

PROGRAM	2018-2019 Actual Expenditures	2019-2020 Budget	2019-2020 Expenditures at 1/31/2020	2019-2020 Projected Expenditures	2020-2021 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
2060 Research, Assessment & Accountability							
14 Substitute Tchr Salaries	3,165	0	0	0	0	0	0.0%
15 Instructional Salaries	170,551	171,587	100,967	173,087	175,660	4,073	2.4%
16 Noninstructional Salaries	231,201	204,578	139,877	264,479	274,141	69,563	34.0%
4 Contractual and Other	74,094	51,780	31,072	54,766	57,780	6,000	11.6%
45 Materials & Supplies	3,273	3,000	980	1,601	4,500	1,500	50.0%
49 BOCES Services	137,915	5,000	0	175	161,558	156,558	3131.2%
Total 2060 Research, Assessment & Accountability	620,199	435,945	272,896	494,108	673,639	237,694	54.5%

2070 In-service Training

The District participates in BOCES professional development workshops. The District has shifted to budgeting for this by building.

PROGRAM	2018-2019 Actual Expenditures	2019-2020 Budget	2019-2020 Expenditures at 1/31/2020	2019-2020 Projected Expenditures	2020-2021 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
2070 In-service Training-Instruction							
4 Contractual and Other	11,150	0	0	0	0	0	0.0%
49 BOCES Services	0	2,500	125	2,500	0	-2,500	-100.0%
Total 2070 In-service Training-Instruction	11,150	2,500	125	2,500	0	-2,500	-100.0%

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 are two contingent teaching positions to provide for unanticipated enrollment increases.

PROGRAM	2018-2019 Actual Expenditures	2019-2020 Budget	2019-2020 Expenditures at 1/31/2020	2019-2020 Projected Expenditures	2020-2021 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
2110 Teaching-Regular School							
11 Teacher Salaries, 1/2 K	2,622,944	0	1,125	2,700	0	0	0.0%
12 Teacher Salaries, K-6	17,236,199	22,496,045	9,952,871	21,356,519	21,943,557	-552,488	-2.5%
13 Teacher Salaries, 7-12	19,027,083	18,820,288	8,728,819	18,617,552	18,926,020	105,732	0.6%
14 Substitute Tchr Salaries	1,174,384	1,025,900	358,798	1,025,900	1,087,500	61,600	6.0%
15 Instructional Salaries	99,559	143,684	73,640	145,280	172,843	29,159	20.3%
16 Noninstructional Salaries	2,181,760	2,521,449	874,041	2,716,362	2,286,064	-235,385	-9.3%
2 Equipment	23,607	80,795	7,832	75,332	80,795	0	0.0%
4 Contractual and Other	363,847	397,190	195,365	414,840	369,600	-27,590	-6.9%
45 Materials & Supplies	530,345	485,634	367,946	466,773	562,134	76,500	15.8%
46 Sch. Library AV Loan Prog	225,453	251,800	132,714	250,690	258,500	6,700	2.7%
48 Textbooks	543,554	590,350	233,149	560,594	592,759	2,409	0.4%
49 BOCES Services	193,388	54,500	20,517	38,599	81,500	27,000	49.5%
Total 2110 Teaching-Regular School	44,222,123	46,867,635	20,946,817	45,671,141	46,361,272	-506,363	-1.1%

2250 Special Education

Inclusive of the Pre-K special needs children, the Special Education Department serves over 950 students. We pride ourselves on being able to provide in-district programs for 90% of our special needs students. When our own programs cannot accommodate the needs of students, services are provided by the Board of Cooperative Educational Services (BOCES), other public schools or private schools which are approved by NY State. Increases in this budget result from increased out placements and related services. Residential student placements are consistent with last year's numbers. Similar to districts around us and across New York State, there continues to be a pattern of higher incidence of secondary students who require therapeutic support for social-emotional needs. In response to this need, several years ago, the district developed an Emotional Support Program (ESP) which has successfully addressed needs of students who might have previously been placed in day therapeutic 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. Due to this effort, several students successfully returned to MUFSD during the course of the 2019-2020 school year. The creation of these programs also allows us to charge tuition to other School Districts that send their students to our programs when space allows. This, along with billing other Districts for related services and providing services to students who attend our non-public schools, such as FASNY and Saint 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.

PROGRAM	2018-2019 Actual Expenditures	2019-2020 Budget	2019-2020 Expenditures at 1/31/2020	2019-2020 Projected Expenditures	2020-2021 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
2250 Programs for Students with Disabilities							
10 Teacher Salaries, Pre-K	4,121	133,970	48,358	106,211	111,382	-22,588	-16.9%
12 Teacher Salaries, K-6	6,215,121	0	0	0	0	0	0.0%
13 Teacher Salaries, 7-12	3,630,310	0	0	0	0	0	0.0%
14 Substitute Tchr Salaries	545,830	0	1,813	1,813	0	0	0.0%
15 Instructional Salaries	96,166	9,937,967	4,812,077	9,824,676	10,132,605	194,638	2.0%
16 Noninstructional Salaries	2,468,398	2,683,241	1,145,455	2,515,908	2,748,830	65,589	2.4%
2 Equipment	0	3,569	3,238	3,238	13,200	9,631	269.9%
4 Contractual and Other	1,033,593	1,430,982	485,989	1,434,355	1,502,482	71,500	5.0%
45 Materials & Supplies	114,642	122,192	112,059	122,116	84,187	-38,005	-31.1%
472 Tuition-All Other	1,699,900	1,397,066	405,114	1,347,066	1,507,830	110,764	7.9%
48 Textbooks	0	500	0	0	500	0	0.0%
49 BOCES Services	996,357	1,322,176	346,471	1,322,176	1,875,319	553,143	41.8%
Total 2250 Programs for Students with Dis:	16,804,438	17,031,663	7,360,574	16,677,559	17,976,335	944,672	5.5%

2280 Occupational Education

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

PROGRAM	2018-2019 Actual Expenditures	2019-2020 Budget	2019-2020 Expenditures at 1/31/2020	2019-2020 Projected Expenditures	2020-2021 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
2280 Occupational Education							
49 BOCES Services	0	50,322	10,033	50,322	51,672	1,350	2.7%
Total 2280 Occupational Education	0	50,322	10,033	50,322	51,672	1,350	2.7%

2330 Special Schools

The Continuing Education Program is operated as a private entity. The Co-Op Camp will be run by The Stem Alliance, pursuant to a contract with the District.

PROGRAM	2018-2019 Actual Expenditures	2019-2020 Budget	2019-2020 Expenditures at 1/31/2020	2019-2020 Projected Expenditures	2020-2021 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
2330 Teaching-Special Schools							
15 Instructional Salaries	7,265	5,000	0	0	7,500	2,500	50.0%
4 Co-op Camp	227,500	225,000	157,500	225,000	225,000	0	0.0%
48 Continuing Education	48,767	52,000	47,967	47,967	52,000	0	0.0%
Total 2330 Teaching-Special Schools	283,532	282,000	205,467	272,967	284,500	2,500	0.9%

2610 Library

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

PROGRAM	2018-2019 Actual Expenditures	2019-2020 Budget	2019-2020 Expenditures at 1/31/2020	2019-2020 Projected Expenditures	2020-2021 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
2610 School Library & AV							
14 Substitute Tchr Salaries	752,281	0	0	0	0	0	0.0%
15 Instructional Salaries	0	772,961	339,333	723,385	741,944	-31,017	-4.0%
16 Noninstructional Salaries	223,503	273,511	115,350	230,294	234,789	-38,722	-14.2%
45 Materials & Supplies	80,957	89,700	34,913	80,569	88,859	-841	-0.9%
49 BOCES Services	16,363	17,183	0	17,183	20,001	2,818	16.4%
Total 2610 School Library & AV	1,073,104	1,153,355	489,596	1,051,431	1,085,593	-67,762	-5.9%

2611 Audio Visual

The Reproduction/Instructional Materials Center provides support to the entire staff in the form of in-house printing, technical services (AV equipment), film and video distribution and lamination.

PROGRAM	2018-2019 Actual Expenditures	2019-2020 Budget	2019-2020 Expenditures at 1/31/2020	2019-2020 Projected Expenditures	2020-2021 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
2611 Audio Visual							
4 Contractual and Other	655	2,000	0	500	1,000	-1,000	-50.0%
45 Materials & Supplies	33,226	6,000	1,794	4,001	4,000	-2,000	-33.3%
Total 2611 Audio Visual	33,881	8,000	1,794	4,501	5,000	-3,000	-37.5%

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 student data management, website hosting, and instructional software that guides day-to-day learning activities and supports mandated State reporting.

PROGRAM	2018-2019 Actual Expenditures	2019-2020 Budget	2019-2020 Expenditures at 1/31/2020	2019-2020 Projected Expenditures	2020-2021 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
2630 Computer Assisted Instruction							
12 Teacher Salaries, K-6	206,666	0	0	0	0	0	0.0%
13 Teacher Salaries, 7-12	234,882	0	0	0	0	0	0.0%
15 Instructional Salaries	0	276,992	116,730	272,951	281,674	4,682	1.7%
2 Equipment	60,538	160,000	149,162	154,500	159,000	-1,000	-0.6%
4 Contractual and Other	312,086	214,185	167,027	177,027	207,205	-6,980	-3.3%
45 Materials & Supplies	437,477	391,102	324,110	358,102	399,700	8,598	2.2%
48 Textbooks	11,222	10,000	20,778	20,778	15,000	5,000	50.0%
Total 2630 Computer Assisted Instruction	1,262,871	1,052,279	777,807	983,358	1,062,579	10,300	1.0%

2702 Building Bridges

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

PROGRAM	2018-2019 Actual Expenditures	2019-2020 Budget	2019-2020 Expenditures at 1/31/2020	2019-2020 Projected Expenditures	2020-2021 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
2702 Curriculum Programs							
4 Building Bridges	7,288	12,000	4,100	12,000	12,000	0	0.0%
Total 2702 Curriculum Programs	7,288	12,000	4,100	12,000	12,000	0	0.0%

2704 Caprice Advisory Program

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

PROGRAM	2018-2019 Actual Expenditures	2019-2020 Budget	2019-2020 Expenditures at 1/31/2020	2019-2020 Projected Expenditures	2020-2021 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
2704 Curriculum Programs							
4 Caprice Advisory Program	9,048	10,000	9,593	9,593	10,000	0	0.0%
Total 2704 Curriculum Programs	9,048	10,000	9,593	9,593	10,000	0	0.0%

2712-2751 Professional Development

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

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

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

The National Staff Development Council and the New York State Professional Development Standards stress the efficacy of ongoing, "job-embedded" professional development provided by peer coaches. At the elementary level, instructional coaches in literacy and math provide critical leadership and support. At the middle school, a literacy coach promotes literacy across the curriculum and strengthens the reading and writing program.

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.

PROGRAM	2018-2019 Actual Expenditures	2019-2020 Budget	2019-2020 Expenditures at 1/31/2020	2019-2020 Projected Expenditures	2020-2021 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
2712 Technology							
15 Technology Staff Development	21,554	25,000	0	0	25,000	0	0.0%
Total 2712 Technology	21,554	25,000	0	0	25,000	0	0.0%
2722 Staff Development - Teachers							
15 Instructional Salaries	14033	19,000	18,250	18,250	19,000	0	0.0%
4 Contractual and Other	29,704	30,000	12,978	28,429	30,000	0	0.0%
49 BOCES Services	0	0	1,896	3,216	0	0	0.0%
Total 2722 Staff Development - Teachers	43,737	49,000	33,124	49,895	49,000	0	0.0%
2723 Staff Development - District							
12 Math and Reading Specialists	493,744	494,580	283,766	642,540	660,987	166,407	33.6%
15 Instructional Salaries	39,830	25,000	0	25,000	25,000	0	0.0%
4 Contractual and Other	158,442	150,000	86,624	147,752	150,000	0	0.0%
49 BOCES Services	10,500	50,000	28,769	59,700	50,000	0	0.0%
Total 2723 Staff Development - District	702,516	719,580	399,159	874,992	885,987	166,407	23.1%
2751 Curriculum Development							
15 Instructional Salaries	76,144	60,000	113,460	229,114	100,000	40,000	66.7%
Total 2751 Curriculum Development	76,144	60,000	113,460	229,114	100,000	40,000	66.7%

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.

PROGRAM	2018-2019 Actual Expenditures	2019-2020 Budget	2019-2020 Expenditures at 1/31/2020	2019-2020 Projected Expenditures	2020-2021 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
2810 Guidance							
15 Instructional Salaries	1,859,509	2,175,294	1,168,436	2,285,556	2,215,215	39,921	1.8%
16 Noninstructional Salaries	161,786	215,238	113,992	234,624	235,032	19,794	9.2%
4 Contractual and Other	70,276	69,000	23,166	67,000	83,200	14,200	20.6%
45 Materials & Supplies	1,037	1,250	2,158	3,987	10,900	9,650	772.0%
Total 2810 Guidance	2,092,608	2,460,782	1,307,752	2,591,167	2,544,347	83,565	3.4%

2815 Health Services

The District employs nurses in each of the District's schools and non-public schools that provide a host of services, i.e., collecting and arranging for State mandated physical exams, hearing and vision testing, dispensing doctor prescribed medications during the school day, assessing injured or sick children, performing sports clearance and consulting with physicians and parents. The increases in this budget result from increasing the nursing staff at Hommocks Middle School and additional contracted nursing for non-public schools.

PROGRAM	2018-2019 Actual Expenditures	2019-2020 Budget	2019-2020 Expenditures at 1/31/2020	2019-2020 Projected Expenditures	2020-2021 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
2815 Health Services							
16 Noninstructional Salaries	700,995	782,330	371,547	744,205	841,635	59,305	7.6%
2 Equipment	1,000	4,500	3,172	4,500	4,500	0	0.0%
4 Contractual and Other	93,178	87,000	71,273	98,497	167,500	80,500	92.5%
45 Materials & Supplies	37,422	43,140	30,088	42,640	48,460	5,320	12.3%
46 Sch. Library AV Loan Prog	262,500	289,000	9,615	280,484	289,000	0	0.0%
Total 2815 Health Services	1,095,095	1,205,970	485,695	1,170,326	1,351,095	145,125	12.0%

2820 & 2825 Psychological/Social Worker Services

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

PROGRAM	2018-2019 Actual Expenditures	2019-2020 Budget	2019-2020 Expenditures at 1/31/2020	2019-2020 Projected Expenditures	2020-2021 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
2820 Psychological Services							
15 Instructional Salaries	1,657,989	1,668,173	818,800	1,758,795	1,806,232	138,059	8.3%
Total 2820 Psychological Services	1,657,989	1,668,173	818,800	1,758,795	1,806,232	138,059	8.3%
2825 Social Work Services							
15 Instructional Salaries	632,453	941,314	329,446	741,009	756,000	-185,314	-19.69%
Total 2825 Social Work Services	632,453	941,314	329,446	741,009	756,000	-185,314	-19.7%

2850 Co-Curricular Activities

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

PROGRAM	2018-2019 Actual Expenditures	2019-2020 Budget	2019-2020 Expenditures at 1/31/2020	2019-2020 Projected Expenditures	2020-2021 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
2850 Co-Curricular Activities							
15 Instructional Salaries	335,037	333,024	168,018	357,911	363,659	30,635	9.20%
4 Contractual and Other	15,268	21,000	23,197	35,000	27,500	6,500	30.95%
45 Materials & Supplies	0	0	0	0	1,611	1,611	
Total 2850 Co-Curricular Activities	350,305	354,024	191,215	392,911	392,770	38,746	10.94%

2855 Interscholastic Athletics

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

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

PROGRAM	2018-2019 Actual Expenditures	2019-2020 Budget	2019-2020 Expenditures at 1/31/2020	2019-2020 Projected Expenditures	2020-2021 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
2855 Interscholastic Athletics							
15 Instructional Salaries	799,481	805,960	442,217	823,821	808,678	2,718	0.34%
16 Noninstructional Salaries	68,860	70,000	18,647	71,400	70,000	0	0.00%
21 Purchase of Buses	12,500	10,000	0	10,000	10,000	0	0.00%
4 Contractual and Other	204,499	240,226	128,370	233,496	241,500	1,274	0.53%
45 Materials & Supplies	46,919	60,500	43,374	60,064	50,500	-10,000	-16.53%
49 BOCES Services	123,100	144,371	112,114	139,771	149,424	5,053	3.50%
Total 2855 Interscholastic Athletics	1,255,359	1,331,057	744,722	1,338,552	1,330,102	-955	-0.1%

5510 District Transportation

This code represents the costs of coordinating transportation for field trips and intra-District trips as well as some insurance.

PROGRAM	2018-2019 Actual Expenditures	2019-2020 Budget	2019-2020 Expenditures at 1/31/2020	2019-2020 Projected Expenditures	2020-2021 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
5510 District Transportation Services							
16 Noninstructional Salaries	45,385	45,898	22,274	45,898	46,197	299	0.7%
4 Contractual and Other	1,677	0	0	0	0	0	0.0%
45 Insurance	113,636	63,600	51,457	51,457	60,600	-3,000	-4.7%
Total 5510 District Transportation Services	160,698	109,498	73,731	97,355	106,797	-2,701	-2.5%

5530 District Transportation Services

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

PROGRAM	2018-2019 Actual Expenditures	2019-2020 Budget	2019-2020 Expenditures at 1/31/2020	2019-2020 Projected Expenditures	2020-2021 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
5530 Garage Building							
45 Utilities	10,993	15,100	5,080	13,600	15,100	0	0.0%
Total 5530 Garage Building	10,993	15,100	5,080	13,600	15,100	0	0.0%

5540 Contract Transportation

The District contracts our transportation services in an effort to keep transportation costs down. The District will rebid the transportation contracts for the 2020-2021 school year. The increase in the budget provides funds for the anticipated increases as a result of the bid.

PROGRAM	2018-2019 Actual Expenditures	2019-2020 Budget	2019-2020 Expenditures at 1/31/2020	2019-2020 Projected Expenditures	2020-2021 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
5540 Contract Transportation							
4 Contracted Buses and Management	3,284,109	3,705,694	1,748,051	3,643,194	4,044,552	338,858	9.1%
45 Contracted Bus Fuel	0	57,750	49,314	57,750	60,000	2,250	3.9%
Total 5540 Contract Transportation	3,284,109	3,763,444	1,797,365	3,700,944	4,104,552	341,108	9.1%

5550 Public Transportation

The District provides passes for public transportation to students as per our Board policy.

PROGRAM	2018-2019 Actual Expenditures	2019-2020 Budget	2019-2020 Expenditures at 1/31/2020	2019-2020 Projected Expenditures	2020-2021 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
5550 Public Transportation							
404 Public Transportation	18,325	25,000	10,648	18,500	26,000	1,000	4.0%
Total 5550 Public Transportation	18,325	25,000	10,648	18,500	26,000	1,000	4.0%

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
- Prescription Coverage
- Tax Shelter Payments

9010 NYS Employees' Retirement

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

9020 NYS Teachers' Administrators

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 2020-2021 will be 9.53%. The rate is 8.86% of certified payroll in 2019-2020.

9030 Social Security and Medicare

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

9040 Workers' Compensation

Workers' Compensation insurance coverage is required by law. Effective 7/1/2018 the District joined the Southern Westchester Cooperative Workers' Compensation Self-Insurance Plan.

9045 Life Insurance

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

9046 Employer TSA Benefit

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

9050 Dental/Vision Welfare Funds

The Administrators, Teachers, and Clerical contracts require payments to the Mamaroneck Teachers' Association's Welfare Fund for each eligible employee for dental/vision insurance. The CSEA Custodial contract requires contributions to the CSEA Benefit Fund.

9051 Unemployment Insurance

Unemployment coverage is required by law. Unlike private industry, public school districts pay for Unemployment Benefits as claims are made.

9055 Disability Income Insurance

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

9060 Hospitalization and Medical Insurance

Effective July 1, 2020, the District will join the Municipal Employees Benefits Consortium (MEBCO).

9061 Prescription Coverage

Effective July 1, 2020, the District will join the Municipal Employees Benefits Consortium (MEBCO).

9062 Medicare Plan B

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

SUMMARY OF BENEFITS

PROGRAM	2018-2019 Actual Expenditures	2019-2020 Budget	2019-2020 Expenditures at 1/31/2020	2019-2020 Projected Expenditures	2020-2021 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
9010 NYS Employees' Retirement	1,656,748	1,841,230	888,218	1,655,929	1,777,216	-64,014	-3.48%
9020 NYS Teachers' Retirement	6,393,223	5,880,249	2,628,880	5,589,506	6,309,322	429,073	7.30%
9030 Social Security	5,477,322	5,723,583	2,637,669	5,645,873	5,828,284	104,701	1.83%
9040 Workers' Compensation	752,050	555,801	658,672	1,055,801	544,538	-11,263	-2.03%
9045 Life Insurance	86,310	95,000	66,327	95,000	97,851	2,851	3.00%
9046 Employer TSA Benefit	75,266	85,000	0	85,000	117,500	32,500	38.24%
9050 Dental and Vision Coverage	1,020,013	863,975	818,652	863,975	871,000	7,025	0.81%
9051 Unemployment Benefits	44,692	47,000	19,908	45,000	54,000	7,000	14.89%
9055 Disability Insurance	5,130	10,200	16,021	31,980	20,200	10,000	98.04%
9060/9061 Health Insurance	17,712,423	19,542,292	11,765,493	20,973,717	21,088,318	1,546,026	7.91%
9062 Medicare Part B	958,297	966,774	20,856	1,096,774	1,133,043	166,269	17.20%
Employee Benefits Total	34,181,474	35,611,104	19,520,696	37,138,555	37,841,272	2,230,168	6.3%

9710 Serial Bonds

This pays for mandated annual financial disclosures. Fees incurred to borrow for the capital projects are accounted for elsewhere in the capital fund.

PROGRAM	2018-2019 Actual Expenditures	2019-2020 Budget	2019-2020 Expenditures at 1/31/2020	2019-2020 Projected Expenditures	2020-2021 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
9710 Serial Bonds							
702 Fiscal Agent Fees	2,500	2,500	2500	2,500	2,500	0	0.00%
Total 9710 Serial Bonds	2,500	2,500	2,500	2,500	2,500	0	0.00%

9789 EPC Lease

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

PROGRAM	2018-2019 Actual Expenditures	2019-2020 Budget	2019-2020 Expenditures at 1/31/2020	2019-2020 Projected Expenditures	2020-2021 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
9789 EPC Lease							
600 Principal	314,900	322,322	322,322	322,322	329,908	7,586	2.35%
700 Interest	80,183	72,761	72,761	72,761	65,175	-7,586	-10.43%
Total 9789 EPC Lease	395,083	395,083	395,083	395,083	395,083	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 Special Aid fund covers the District's share of the costs of the summer school programs.

PROGRAM	2018-2019 Actual Expenditures	2019-2020 Budget	2019-2020 Expenditures at 1/31/2020	2019-2020 Projected Expenditures	2020-2021 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
9901 Interfund Transfers							
960 Transfer to Debt Service Fund	7,212,778	5,937,677	3,496,979	5,937,677	5,722,696	-214,981	-3.6%
960 Transfer to Special Aid Fund	200,853	220,000	0	220,000	225,000	5,000	2.3%
Total 9901 Interfund Transfers	7,413,631	6,157,677	3,496,979	6,157,677	5,947,696	-209,981	-3.4%

DEBT SERVICE SCHEDULE

School Year	6/15/2010	2/15/2012	7/18/2012	8/15/2013	7/15/2014	7/15/2014	7/13/2017	Estimated Debt Service for Upcoming Capital Projects \$49M	Projected in the 20-21 Recommended Budget
	17,000,000	3,505,000	11,815,000	5,000,000	8,745,000	4,455,000	9,340,000		
			Refinance		Refinance				
14-15	1,520,481	305,500	2,247,800	405,173	281,053				8,548,554
15-16	1,522,931	305,600	2,248,150	406,065	275,850	353,809			8,825,905
16-17	1,524,331	300,600	2,256,450	405,315	1,567,200	353,656			8,235,552
17-18	1,524,681	305,600	2,256,000	404,465	1,568,300	358,456	788,407		6,733,702
18-19	1,523,981	310,400	2,251,000	408,465	1,571,525	358,106	789,300		7,212,777
19-20	1,522,231	310,000	968,625	412,265	1,573,400	362,606	788,550		5,937,677
20-21	1,524,431	314,500		415,459	1,569,000	361,956	787,350	749,438	5,722,134
21-22	1,520,431	313,800		417,615	1,573,250	361,206	785,700	2,676,971	7,648,973
22-23	1,518,713	313,000		418,684		365,306	783,600	3,790,866	7,190,168
23-24	1,519,025	312,100		419,059		364,066	781,050	3,787,739	7,183,039
24-25	1,511,100	311,100		419,159		362,338	778,050	3,792,945	7,174,692
25-26				418,703		365,050	779,600	3,791,888	5,355,241
26-27				417,298		366,300	775,550	3,789,467	5,348,615
27-28				419,930		366,250	776,050	3,789,608	5,351,838
28-29				416,765		365,900	775,950	3,791,563	5,350,178
29-30						360,325	770,250	3,795,259	4,925,834
30-31							769,100	3,790,205	4,559,305
31-32							767,350	3,791,346	4,558,696

TAX CALCULATIONS

2020-2021 Recommended Budget		143,760,505
Projected revenues other than property taxes	minus	13,459,442
2020-2021 Recommended Tax Levy	equals	130,301,063
Current Taxable Assessments	divided by	9,378,508,444
	multiplied by	1,000
Projected 2020-2021 Tax Rate	equals	13.89
Projected increase	\$	0.37
Projected increase	%	2.71%
Assessed value of an average home in the District		1,250,000
	divided by	1,000
Tax rate	multiplied by	13.89
Estimated school taxes for 2020-2021 based on the average home value of \$1,250,000		17,367
Estimated increase in taxes based on the average home value of \$1,250,000		459

PROJECTED 2020-2021 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 2020-2021 school year.)		
	2019-2020 Approved Actual Tax Levy	126,523,397
(times)	Tax Base Growth Factor (latest for Town)	1.0007
	Total	126,611,963
		126,611,963
(add)	2019-2020 Payments in Lieu of Taxes (PILOT)	45,229
	Total	126,657,192
	<u>2019-2020 Exemptions (Prior Year)</u>	
(subtract)	Tort judgments greater than 5% of tax levy	-
(subtract)	Capital Tax Levy (including debt service) (less building aid)	4,876,588
	Prior Year Tax Levy Limit	121,780,604
	Prior Year Tax Levy Limit	121,780,604
(times)	Allowable Levy Growth Factor (lesser of 2% or CPI)	1.81%
		123,984,833
		123,984,833
(subtract)	2020-2021 Payments in Lieu of Taxes (PILOT) ESTIMATE	46,360
	Total	123,938,474
		123,938,474
(add)	Available Carryover	-
	Current Year Tax Levy Limit	123,938,474
	(to be submitted to State Comptroller, Commissioner of Tax & Finance and the Commissioner of Education by March 1st)	
	Current Year Tax Levy Limit	123,938,474
	<u>2020-2021 Exemptions (Current Year)</u>	
(add)	Tort judgments greater than 5% of tax levy	-
(add)	ERS contribution increase greater than 2 percentage points	-
(add)	TRS contribution increase greater than 2 percentage points	-
(add)	Capital Tax Levy (including debt service) (less building aid ESTIMATE)	4,932,629
	Allowable tax levy prescribed by Chapter 97 of the Laws of 2011 (with a simple majority vote)	128,871,103
	Allowable increase under the tax levy cap	2,347,706
	Percentage increase under the tax levy cap	1.86%
	Recommended \$ Increase to the Tax Levy:	3,777,666
	Recommended % Increase to the Tax Levy:	2.99%

PROPERTY TAX LEVY CAP

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

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

For School Districts, Education Law §2023-a specifies a "cap" of the lesser of two percent 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, they levy is capped at the prior year's levy.

This proposal calls for a tax levy increase that will exceed the cap and therefore requires a greater than 60% approval vote in order to pass.

School Year	Budget	Budget Growth %	Tax Levy	Tax Levy Growth %	Allowable Growth Tax Cap	Allowable Growth Tax Cap %	Over (Under) Tax Cap	Over (Under) Tax Cap %
2013 - 2014	\$128,226,555	3.16%	\$113,281,115	2.73%	\$114,439,143	3.78%	-\$1,158,028	-1.05%
2014 - 2015	\$131,863,636	2.84%	\$115,288,418	1.77%	\$115,306,156	1.79%	-\$17,738	-0.02%
2015 - 2016	\$133,898,902	1.54%	\$117,043,027	1.52%	\$117,464,649	1.89%	-\$421,622	-0.37%
2016 - 2017	\$133,159,163	-0.55%	\$117,913,364	0.74%	\$117,916,382	0.75%	-\$3,018	0.01%
2017 - 2018	\$135,103,791	1.46%	\$120,566,415	2.25%	\$119,145,489	1.04%	\$1,420,926	1.21%
2018 - 2019	\$138,940,301	2.84%	\$125,356,075	3.97%	\$123,913,448	2.78%	\$1,422,626	1.16%
2019 - 2020	\$139,875,230	.67%	\$126,523,397	.93%	\$126,523,397	.93%	0	0
Recommended 2020-2021	\$143,760,505	2.78%	\$130,301,063	2.99%	\$128,871,103	1.86%	\$1,429,960	1.13%

FUND BALANCE

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

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

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

Retirement Contribution Reserve

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

Tax Certiorari Reserve

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

Unemployment Benefits Reserve

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

Workers Compensation Reserve

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

Appropriated Fund Balance

The 2019-2020 budget plan appropriated \$400,000 as a revenue item. The recommended 2020-2021 budget eliminates the use of fund balance as a source of revenue.

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.

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	Projected Fund Balance at 6/30/2020
<u>Restricted</u>					
Repairs	9,095	9,137	9,247	9,446	0
Retirement Contribution	572,438	0	0	500,000	500,000
Tax Certiorari	6,643,433	4,976,681	5,272,532	5,443,209	4,943,209
Unemployment Benefits	34,043	0	0	0	0
Workers' Compensation	168,973	0	450,000	570,000	470,000
Total Restricted	7,427,982	4,985,818	5,731,779	6,522,655	5,913,209
<u>Assigned</u>					
Appropriated Fund Balance	2,830,381	2,560,336	1,250,000	400,000	0
Purchases on Order	482,045	91,168	633,300	784,330	250,000
Total Assigned	3,312,426	2,651,504	1,883,300	1,184,330	250,000
<u>Unassigned</u>					
Fund Balance	4,834,928	4,500,244	4,761,186	5,491,491	5,124,490
Total Unassigned	4,834,928	4,500,244	4,761,186	5,491,491	5,124,490
Total Fund Balance	15,575,336	12,137,566	12,376,265	13,198,476	11,287,699

SALARY & BENEFIT INFORMATION
TO BE ADDED

BUDGET BY COMPONENT

3-PART BUDGET REPORT

State Function	Description	2019-2020 Adopted Budget	2020-2021 Proposed Budget	Percent Change
Administration				
1010	Board Of Education	31,665	32,784	3.53%
1040	District Clerk	14,859	25,280	70.13%
1060	District Meeting	48,550	41,250	-15.04%
1240	Chief School Administrator	412,790	434,250	5.20%
1310	Business Administration	842,673	850,172	0.89%
1320	Auditing	135,105	135,500	0.29%
1325	Treasurer	17,625	19,595	11.18%
1345	Purchasing	148,903	148,678	-0.15%
1420	Legal	291,000	256,000	-12.03%
1430	Personnel	678,703	699,589	3.08%
1480	Public Information and Services	154,510	156,250	1.13%
1670	Central Printing & Mailing	37,500	37,500	0.00%
1680	Central Data Processing	691,168	625,780	-9.46%
1910	Unallocated Insurance	552,049	573,194	3.83%
1950	Assessments on School Property	172,500	152,643	-11.51%
1981	BOCES Administrative Costs	110,000	126,340	14.85%
2010	Curriculum Devel and Suprvsn	453,163	482,068	6.38%
2020	Supervision-Regular School	3,811,491	4,083,836	7.15%
2060	Research, Planning & Evaluation	435,945	673,639	54.52%
2070	Inservice Training-Instruction	2,500	-	
2250	Prg For Sdnts w/Disabil-Med Elgble	502,333	555,915	10.67%
2855	Interscholastic Athletics-Reg Schl	188,683	191,401	1.44%
9000	Employee Benefits	3,928,118	4,177,157	6.34%
9089	Other (specify)	85,000	117,500	38.24%
Total Administration		13,746,833	14,596,321	6.18%
Capital				
1420	Legal		35,000	
1621	Operation of Plant	6,214,121	6,398,534	2.97%
1621	Maintenance of Plant	3,041,095	3,046,008	0.16%
1930	Judgments and Claims	100,000	100,000	0.00%
1940	Purch of Land/Right of Way	175,755	198,131	12.73%
5530	Garage Building	15,100	15,100	0.00%
9000	Employee Benefits	3,998,166	4,164,700	4.17%
9711	Serial Bonds-School Construction	2,500	2,500	0.00%
9789	Other Debt (specify)	395,083	395,083	0.00%
9901	Transfer to Debt Service Fund	5,937,677	5,722,696	-3.62%
Total Capital		19,879,497	20,077,752	1.00%
Program				
2010	Curriculum Devel and Suprvsn	22,000.00	22,000	0.00%
2070	Inservice Training-Instruction	793,580	959,987	20.97%
2110	Teaching-Regular School	46,867,635	46,361,272	-1.08%
2250	Prg For Sdnts w/Disabil-Med Elgble	16,529,330	17,420,420	5.39%
2280	Occupational Education(Grades 9-12)	50,322	51,672	2.68%
2330	Teaching-Special Schools	282,000	284,500	0.89%
2610	School Library & AV	1,161,355	1,090,593	-6.09%
2630	Computer Assisted Instruction	1,052,279	1,062,579	0.98%
2810	Guidance-Regular School	2,460,782	2,544,347	3.40%
2815	Health Svcs-Regular School	1,205,970	1,351,095	12.03%
2820	Psychological Svcs-Reg Schl	1,668,173	1,806,232	8.28%
2825	Social Work Svcs-Regular School	941,314	756,000	-19.69%
2850	Co-Curricular Activ-Reg Schl	354,024	392,770	10.94%
2855	Interscholastic Athletics-Reg Schl	1,142,374	1,138,701	-0.32%
5510	District Transport Svcs-Med Elgble	109,498	106,797	-2.47%
5540	Contract Transportation-Med Elgble	3,763,444	4,104,552	9.06%
5550	Public Transportation	25,000	26,000	4.00%
9000	Employee Benefits	27,599,820	29,581,915	7.18%
9901	Transfer to Other Funds	220,000	225,000	2.27%
Total Program		106,248,900	109,286,432	2.86%
Report Totals		139,875,230	143,760,505	2.78%

2020-2021 PROPERTY TAX REPORT CARD

TO BE ADDED WHEN AVAILABLE

EXEMPTION IMPACT REPORT

NYS - Real Property System
County of Westchester

Assessor's Report - 2019 - Current Year File
S495 Exemption Impact Report
School District Summary

RPS221/V04/L001
Date/Time - 2/10/2020 16:20:20
Total Assessed Value 10,184,310,413

Equalized Total Assessed Value 10,184,310,413

School District - 553201 Mamaroneck

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	7,941,000	0.08
12350	PUBLIC AUTHORITY - STATE	RPTL 412	4	91,870,300	0.90
13100	CO - GENERALLY	RPTL 406(1)	5	42,242,000	0.41
13500	TOWN - GENERALLY	RPTL 406(1)	87	67,594,700	0.66
13510	TOWN - CEMETERY LAND	RPTL 446	1	1,010,000	0.01
13650	VG - GENERALLY	RPTL 406(1)	89	115,798,855	1.14
13800	SCHOOL DISTRICT	RPTL 408	12	212,281,600	2.08
14100	USA - GENERALLY	RPTL 400(1)	3	6,027,000	0.06
14200	FOREIGN GOVT - EMBASSY	RPTL 418	1	2,397,000	0.02
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	1	11,250,000	0.11
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	9	10,297,200	0.10
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	27	131,093,400	1.29
25120	NONPROF CORP - EDUCL(CONST PRC	RPTL 420-a	1	734,000	0.01
25130	NONPROF CORP - CHAR (CONST PRO	RPTL 420-a	1	25,680,000	0.25
25230	NONPROF CORP - MORAL/MENTAL IM	RPTL 420-a	6	5,747,000	0.06
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	5	485,000	0.00
26100	VETERANS ORGANIZATION	RPTL 452	1	870,000	0.01
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	9	4,227,000	0.04
28540	NOT-FOR-PROFIT HOUS CO - HOSTE	RPTL 422	1	1,310,000	0.01
29350	TRUSTEES - HOSP, LIB, PLAYGROU	RPTL 438	3	9,796,818	0.10
29500	PERFORMING ARTS BUILDING	RPTL 427	1	2,660,000	0.03
41120	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	198	8,007,045	0.08
41124	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	26	1,014,000	0.01
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	125	8,374,456	0.08
41134	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	22	1,430,000	0.01
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	40	3,775,430	0.04
41400	CLERGY	RPTL 460	1	1,500	0.00
41800	PERSONS AGE 65 OR OVER	RPTL 467	123	31,182,680	0.31
41834	ENHANCED STAR	RPTL 425	417	89,217,949	0.88
41854	BASIC STAR 1999-2000	RPTL 425	1,950	199,179,506	1.96
41930	DISABILITIES AND LIMITED INCOM	RPTL 459-c	4	703,985	0.01
Total Exemptions Exclusive of System Exemptions:			3,178	1,094,199,424	10.74
Total System Exemptions:			0	0	0.00
Totals:			3,178	1,094,199,424	10.74

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

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

The New York State School Report Card
Fiscal Accountability Supplement
for
MAMARONECK UFSD
**TO BE UPDATED ONCE
RELEASED BY NYS**

New York State Education Law and the Commissioner's Regulations have required the attachment of the NYS School Report Card to the public school district budget proposal. The regulations required that certain expenditure ratios for general education and special education students be reported and compared with ratios for similar districts and all public schools. The required ratios for this district are reported below.

2016-2017 School Year		General Education	Special Education
This School District	Instructional	\$75,530,860	\$28,965,435
	Pupils	5,441	735
	Expenditures Per Pupil	\$13,882	\$39,409
Similar District Group	Instructional	\$5,546,093,857	\$2,132,428,823
	Pupils	370,408	52,314
	Expenditures Per Pupil	\$14,973	\$40,762
Total of All School Districts in NY State	Instructional	\$33,589,192,945	\$15,340,293,380
	Pupils	2,646,512	467,779
	Expenditures Per Pupil	\$12,692	\$32,794
Similar District Group Description: Low Need/Resource Capacity			

Instructional Expenditures for General Education are K-12 expenditures for classroom instruction (excluding Special Education) plus a proration of building level administrative and instructional support expenditures. These expenditures include amounts for instruction of students with disabilities in a general-education setting. District expenditures, such as transportation, debt service and District-wide administration are not included.

The pupil count for General Education is K-12 average daily membership plus K-12 pupils for whom the district pays tuition to another school district. This number represents all pupils, including those classified as having disabilities and those not classified, excluding only students with disabilities placed out of district. Pupils resident in the district but attending a charter school are included. For districts in which a county jail is located, this number includes incarcerated youth to whom the district must provide an education program.

Instructional Expenditures for Special Education are K-12 expenditures for students with disabilities (including summer special education expenditures) plus a proration of building-level administrative and instructional support expenditures. District expenditures, such as transportation, debt service and District-wide administration are not included.

The pupil count for Special Education is a count of K-12 students with disabilities for the 2016-17 school year plus students for whom the district receives tuition from another district plus students for whom the district pays tuition to another district. Students attending the State schools at Rome and Batavia, private placements and out-of-state placements are included.

Instructional Expenditures Per Pupil is the simple arithmetic ratio of Instructional Expenditures to Pupils. The total cost of instruction for students with disabilities may include both general- and special-education expenditures. Special-education services provided in the general- education classroom may benefit students not classified as having disabilities.

2016-2017 School Year	This School District	Similar District	Total of All School Districts in NY State
Total Expenditures Per Pupil	\$24,685	\$27,482	\$24,712

Total Expenditures Per Pupil is the simple arithmetic ratio of Total Expenditures to Pupils. Total Expenditures include district expenditures for classroom instruction, as well as expenditures for transportation, debt service, community service and District-wide administration that are not included in the Instructional Expenditure values for General Education and Special Education. As such, the sum of General Education and Special Education

Instructional Expenditures does not equal the Total Expenditures.

The numbers used to compute the statistics on this page were collected on the State Aid Form A, the State Aid Form F, the School District Annual Financial Report (ST-3), and from the Student Information Repository System (SIRS).

Information about Students with Disabilities for MAMARONECK UFSD

New York State Education Law and the Commissioner's Regulations has required the attachment of the NYS School Report Card to the public school district budget proposal. The regulations required reporting students with disabilities by the percent of time they are in general education classrooms and the classification rate of students with disabilities. These data are to be compared with percentages for similar districts and all public schools. The required percentages for this district are reported below.

Student Counts as of October 4, 2017	This School District		Similar District	Total of All School Districts in NY State
Student Placement -- Percent of Time Inside Regular	Count of Students with	Percentage of Students with	Percentage of Students with	Percentage of Students with
80% or more	449	66.13%	62.00%	58.68%
40% to 79%	100	14.73%	18.04%	11.47%
Less than 40%	56	8.25%	11.19%	19.09%
Separate Settings	28	4.12%	5.11%	5.34%
Other Settings	46	6.77%	3.66%	5.42%

The source data for the statistics in this table were reported through the Student Information Repository System (SIRS) and verified in Verification Report 5. The counts are numbers of students reported in the least restrictive environment categories for school-age programs (ages 6-21) on October 4, 2017. The percentages represent the amount of time students with disabilities are in general-education classrooms, regardless of the amount and cost of special education services they receive. Rounding of percentage values may cause them to sum to a number slightly different from 100%.

School-age Students with Disabilities Classification Rate

2017-18 School Year	This School District	Similar District	Total of All School Districts in NY State
Special Ed Classification	10.41%	12.53%	15.26%

This rate is a ratio of the count of school-age students with disabilities (ages 4-21) to the total enrollment of all school-age students in the school district, including students who are parentally placed in nonpublic schools located in the school district. The numerator includes all school-age students for whom a district has Committee on Special Education (CSE) responsibility to ensure the provision of special education services. The denominator includes all school-age students who reside in the district. In the case of parentally placed students in nonpublic schools, it includes the number of students who attend the nonpublic schools located in the school district. Source data are drawn from the SIRS and from the Basic Education Data System (BEDS).

Similar District Group Description: Low Need/Resource Capacity