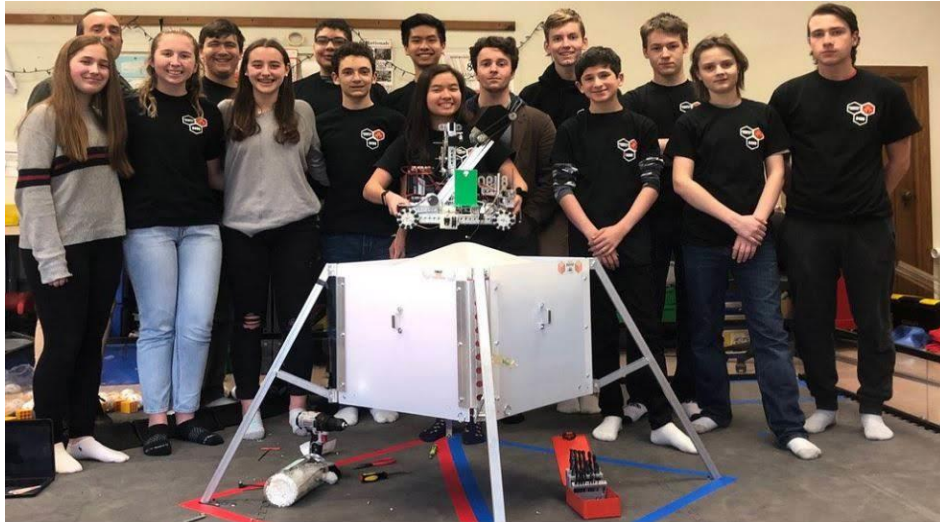




Mamaroneck Schools



2019-2020 School Year Budget



Revised 4/9/2019



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

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Business Operations

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Curriculum and Instruction

SUPERINTENDENT'S BUDGET MESSAGE

To the Board of Education, Parents, and Community:

I am pleased to present the 2019-2020 Superintendent's Recommended Budget for your consideration and review. I can say with confidence this budget serves to advance the mission of our public school system and aligns with the Board of Education's expectations to promote student engagement, provide access to a broad range of authentic learning experiences, enhance school climate, and prepare students to thrive in a complex and rapidly-changing world. As you review the budget, please note our effort to meet the learning needs of all children, provide high-quality instruction, and requisite staffing so that children are known and supported on their learning journey.

As I approach a decade of service as Superintendent of Schools, I am most proud of the community's longstanding support for our public school system and the unwavering commitment to provide annual budgetary resources that allow us to maintain and enhance programs and teaching and learning.

Invest, Improve, Innovate

The annual budget represents a financial articulation of what we value and seek to accomplish in our classrooms, and a wide spectrum of learning experiences that define a Mamaroneck education. Our commitment to establish a learning environment that offers students opportunities to wonder, create, acquire and apply knowledge and skills is guided by thoughtful and sound instruction, authentic and applied learning experiences, and support for the social and emotional well-being of each child. Our aim is to unleash a child's passion for learning, promote engagement in the fine and performing arts, build a strong awareness of community, an ethos of service, and an understanding for what it means to be a member of a diverse and vibrant community. To this end, the 2019–2020 Superintendent's Recommended Budget includes a range of program goals, resources and enhancements:

- Provide hands-on curriculum resources and professional development to align science curriculum at all levels with NYS Science Learning Standards, including new Science 21 curriculum at Grade 3.
- Launch and coordinate district-wide sustainability initiatives in partnership with families and community-based organizations.
- Extend Dos Caminos Dual Language Program to Hommocks Middle School.
- Pilot new units in elementary math curricula aligned to NYS Common Core Learning Standards for Mathematics.
- Continue to provide professional development and curriculum resources to promote culturally responsive and sustaining education and the teaching of "Hard History."
- Fully integrate the teaching of digital skills and citizenship with the literacy curriculum.

Meeting the Needs of Students and Staying Under the Allowable Tax Levy Limit

The Superintendent's Recommended Budget ensures favorable class sizes, maintains and expands programs, and accounts for projected enrollment growth at the secondary level. To meet our defined allowable growth tax cap of .93%, we have maximized the use of available expenditure growth, limited staffing increases to enrollment and compliance factors, and

applied savings in the areas of employee pension contributions and employee health insurance expenses.

Enrollment Projections and Staffing

For the third consecutive year, we anticipate higher enrollment at Hommocks Middle School and Mamaroneck High School. With the expectation of welcoming 480 sixth grade students and anticipating total middle school enrollment at 1345 students, we plan to add a fifth 6th grade team to maintain class size averages and support the team model. This translates to hiring 3.0 FTE unified arts teaching positions and a 1.0 FTE guidance counselor.

To meet New York State regulations for English Language Learners we anticipate the need to add 1.5 FTE ENL teaching positions at the elementary and secondary levels. To better address the needs of students with special needs, we are establishing a district-wide special education evaluation team comprised of a 1.0 FTE school psychologist, 1.0 FTE special education teacher, and 0.5 FTE speech and language teacher to evaluate students and fulfill Committee on Special Education (CSE) meeting requirements. The new team will ensure consistent evaluation of students and optimize regular and special education teacher instructional time.

Under the heading of new positions, I am recommending hiring a 1.0 bilingual social worker to meet federal and state requirements for evaluating service eligibility and to address the increasing demand for student and family related services. Similarly, to foster a positive school climate and culture at Hommocks Middle School, I am recommending that we establish the Director of Student Life position to facilitate the implementation of culturally responsive pedagogy, meet the social and emotional needs of students, and enhance the effectiveness of the grade-level team model.

Consistent with past practice, we continue to fund contingency positions to account for enrollment changes at the elementary level and the potential need to expand grade-level sections. At the same time, it is important to mention that the expansion of the dual language program to Hommocks Middle School will not require additional staffing and is in effect budget neutral.

Recommended Budget Summary

The Superintendent's Recommended Budget for the 2019 – 2020 academic year is \$139,875,230. It amounts to a \$934,929 or 0.7% budget-to-budget increase. The 2019-2020 Recommended Budget requires raising the tax levy 0.9% and falls under the District's Allowable Tax Levy Limit. The Superintendent's Recommended Budget presented to the Board of Education and community represents the administration's focused effort to promote engaging, relevant, authentic, and rigorous learning experiences. We continue to embrace a philosophy of sound fiscal management, strategic use of resources, innovation, and an unwavering investment in public education.

Respectfully,

Dr. Robert Shaps

BUDGET HIGHLIGHTS

Total Budget	\$	139,875,230
Budget-to-Budget Increase	\$	934,929
Budget-to-Budget Increase		.7%
Tax Levy	\$	126,523,397
Tax Levy Increase (\$)	\$	1,167,322
Tax Levy Increase (%)		.9%
Projected Tax Rate	\$	13.50
Estimated Tax Rate Increase (\$)	\$.10
Estimated Tax Rate Increase (%)		.7%
Estimated Increase on Average Assessment of \$1,253,000	\$	125

TOTAL STAFFING IMPACT

	Description	Recommended Budget
		Full-Time Equivalent (FTE)
<u>CERTIFIED STAFF CHANGES</u>		
<u>ADDITIONS</u>		
<u>District-wide</u>		
	Bilingual Social Worker	1.0
	Psychologist	1.0
	Special Education Teachers	1.5
<u>Central School</u>		
	ENL teacher	0.5
<u>Hommocks Middle School</u>		
	Unified Arts	3.0
	Director of Student Life	1.0
	Guidance Counselor	1.0
<u>Mamaroneck High School</u>		
	ENL Teacher	1.0
	French	0.4
	Physical Education Teacher	0.6
Net Increase in Certified Staff		11.0

There are no changes proposed to classified staff.

WHAT ACCOUNTS FOR THE RECOMMENDED BUDGET CHANGES?

2019-2020 Recommended Budget	139,875,230	
2018-2019 Adopted Budget	138,940,301	
Budget Growth	934,929	0.67%

Major Components of Budget Changes	2019-2020 Dollar Increase (Decrease)	Percent of Budget	Proportion of Total Growth
Salaries	2,147,996	1.55%	229.75%
Operations and Maintenance (excl salaries and utilities)	382,614	0.28%	40.92%
Equipment	159,664	0.11%	17.08%
Miscellaneous	126,492	0.09%	13.53%
BOCES Services (excl special ed)	106,965	0.08%	11.44%
Utilities	72,403	0.05%	7.74%
Special Education - Tuition	(20,388)	-0.01%	-2.18%
Benefits	(800,717)	-0.58%	-85.64%
Transfer to Other Funds	(1,240,100)	-0.89%	-132.64%
	934,929	0.67%	100.00%

GENERAL FUND AT A GLANCE

RECOMMENDED BUDGET AT A GLANCE

	2018-2019 Budget Excluding STAR	Recommended 2019-2020 Budget Excluding STAR
BUDGET	138,940,301	139,875,230
BUDGET % CHANGE	2.84%	0.7%
ASSESSED VALUATION	9,367,852,987	9,373,260,109
ESTIMATED TAX RATE/\$1000	13.40	13.50
ESTIMATED TAX RATE % CHANGE	0.8%	0.7%

RECOMMENDED BUDGET AND TAX LEVY

	2018-2019 Adopted Budget	2019-2020 Superintendent's Recommended Budget	\$ Difference	% Difference
Total Budget	138,940,301	139,875,230	934,929	0.7%
Actual Tax Levy	125,356,075	126,523,397	1,167,322	0.9%
Tax Levy Per Tax Cap Calculation	123,913,449	126,523,397		
Levy in Excess of Tax Cap - \$	1,442,626	0		
Levy in Excess of Tax Cap - %	0	0		

RECOMMENDED BUDGET SUMMARY BY OBJECT

PROGRAM	2017-2018 Actual Expenditures	2018-2019 Budget	2018-2019 Expenditures at 1/15/2019	2018-2019 Projected Expenditures	2019-2020 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
100 Salaries	73,006,944	76,154,753	32,533,488	74,635,289	78,302,749	2,147,996	2.8%
200 Equipment	213,215	314,950	154,227	369,806	474,614	159,664	50.7%
400 Purchased Services	17,127,396	16,108,785	7,344,245	18,240,635	16,697,687	588,902	3.7%
500 Materials & Supplies	2,311,493	2,154,632	1,365,797	2,154,285	2,233,816	79,184	3.7%
800 Benefits	32,451,295	36,411,821	16,407,642	34,537,717	35,611,104	-800,717	-2.2%
600, 700 & 900 EPC/Fiscal & Transfers	8,093,844	7,795,360	5,101,834	7,794,610	6,555,260	-1,240,100	-15.9%
Total	133,204,187	138,940,301	62,907,234	137,732,342	139,875,230	934,929	0.7%

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 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
2010-2011	122,167,894	109,686,325	754.62	2.2%
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	13.50	.7%

*Recommended

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

MAMAMARONECK UFSD COMPARED TO OTHER WESTCHESTER SCHOOL DISTRICTS

PER PUPIL EXPENDITURE 2017-2018 ACTUAL			TRUE VALUE TAX RATE 2018-2019 SCHOOL YEAR		
<u>Rank of 40</u>	<u>District</u>	<u>Per Pupil Cost</u>	<u>Rank of 40</u>	<u>District</u>	<u>True Value Tax Rate</u>
3	North Salem	38,046	12	Chappaqua	20.75
10	Scarsdale	31,912	14	North Salem	20.60
11	Bedford	31,620	19	New Rochelle	19.53
13	Chappaqua	30,985	29	Eastchester	18.93
15	Harrison*	30,128	31	Rye Neck	15.44
24	Bronxville	28,373	33	Bedford	14.84
30	Eastchester	25,790	34	Scarsdale	14.20
31	Rye City	25,614	35	Bronxville	13.73
34	Rye Neck	24,509	37	Mamaroneck	13.40
35	Mamaroneck	23,782	38	Harrison	12.72
37	New Rochelle	23,551	39	Rye City	9.86
	MEDIAN	28,373		MEDIAN	14.84

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

* Estimated, not reported.

2019-2020 Enrollment Projections

Grade	Class Size Guideline	2017-2018 Actual		2018-2019 Budgeted		2018-2019 Actual (as of 1/1/19)		2019-2020 Projected	
		Enrollment	Number of Classes	Enrollment	Number of Classes	Enrollment	Number of Classes	Projected Enrollment	Number of Classes
<u>CENTRAL</u>									
K	22	88	4	80	4	67	4	79	4
1	22	81	4	87	4	90	4	67	4
2	25	89	4	79	4	81	4	91	4
3	25	81	3	88	4	89	4	81	4
4	26	92	4	81	4	85	4	88	4
5	26	81	4	93	4	96	4	84	4
Total		512	23	508	24	508	24	490	24
<u>CHATSWORTH</u>									
K	22	131	6	116	6	87	5	104	5
1	22	129	6	130	6	124	6	88	4
2	25	124	5	129	6	128	6	126	6
3	25	112	5	125	5	122	5	129	6
4	26	119	5	113	5	108	5	123	5
5	26	111	5	120	5	113	5	108	5
Total		726	32	733	33	682	32	678	31
<u>MAMARONECK AVE</u>									
K	19	51	3	66	4	57	3	76	4
Dual Language K	24	70	3	48	2	48	2	48	2
1	21	62	3	51	3	48	3	57	3
Dual Language 1	24	47	2	69	3	71	3	48	2
2	25	71	3	66	3	67	3	49	3
Dual Language 2	24	47	2	48	2	45	2	71	3
3	25	60	3	72	3	77	4	67	3
Dual Language 3	24	40	2	47	2	46	2	45	2
4	26	81	4	58	3	60	3	77	4
Dual Language 4	24	44	2	39	2	36	2	46	2
5	26	106	5	84	4	86	4	60	3
Dual Language 5	24	n/a	n/a	44	2	43	2	36	2
Total Regular Ed Classes		679	32	692	33	684	33	680	33
Self-contained spec ed classes		44	5	48	6	41	6	42	6
Total		723	37	740	39	725	39	722	39
<u>MURRAY</u>									
K	22	125	6	119	6	112	6	132	6
1	22	119	7	126	6	127	6	112	6
2	25	145	4	118	5	114	5	128	6
3	25	102	6	146	6	148	6	114	5
4	26	140	5	102	4	103	4	149	6
5	26	119	5	142	6	137	6	102	5
Total		750	33	753	33	741	33	737	34
<u>ELEMENTARY TOTALS</u>									
Elem Totals w/o sp ed classes		2667	120	2686	123	2615	122	2585	122
Elem Totals with sp ed classes		2711	125	2734	129	2656	128	2627	128
<u>HOMMOCKS</u>									
6		442		430		414		468	
7		426		445		430		419	
8		406		427		420		431	
Total Reg Ed		1274		1302		1264		1318	
Sp Ed		14		16		16		14	
Total		1288		1318		1280		1332	
<u>MHS</u>									
9		402		407		412		430	
10		411		404		400		408	
11		403		415		396		389	
12		387		401		395		389	
Total Reg Ed		1603		1627		1603		1616	
Sp Ed		18		24		22		23	
Total		1621		1651		1625		1639	
Secondary Totals		2909		2969		2905		2971	
Total In-District Enrollment		5620		5703		5561		5598	

EDUCATIONAL PROGRAM

The District offers programs for students in grades kindergarten through grade 12 and a Pre-K Program through out-sourcing. 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	490
Chatsworth Elementary	678
Mamaroneck Avenue School	722
Murray Avenue Elementary	737
Hommocks Middle School	1332
Mamaroneck High School	1639

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; they 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 BC calculus. 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	2018-2019 Budget	2018-2019 Actual	2019-2020 Recommended
Administrators	2.00	2.00	2.00
Clerical Staff	3.00	2.50	2.50
Custodial/Maintenance Staff	4.00	4.00	4.00
Guidance Counselors/Psychologists/Social Workers	1.60	2.00	2.00
Nurses	1.00	1.00	1.00
Teacher Aides/Monitors/Lifeguard/Coordinators/Translators	27.00	22.92	22.92
Teachers	41.05	40.95	41.45
Teaching Assistants	9.50	8.00	8.00
Building Total	89.15	83.37	83.87

Chatsworth School

Type of Employee	2018-2019 Budget	2018-2019 Actual	2019-2020 Recommended
Administrators	2.00	2.00	2.00
Clerical Staff	2.00	2.50	2.50
Custodial/Maintenance Staff	4.00	4.00	4.00
Guidance Counselors/Psychologists/Social Workers	1.40	1.00	1.00
Nurses	1.00	1.00	1.00
Teacher Aides/Monitors/Lifeguard/Coordinators/Translators	24.00	21.42	21.42
Teachers - Classroom	49.80	46.65	46.65
Teaching Assistants	4.50	3.00	3.00
Building Total	88.70	81.57	81.57

DISTRICT STAFFING LEVELS

Mamaroneck Avenue School

Type of Employee	2018-2019 Budget	2018-2019 Actual	2019-2020 Recommended
Administrators	2.00	2.00	2.00
Clerical and Other Classified Staff	5.00	3.00	3.00
Custodial/Maintenance Staff	4.00	4.00	4.00
Guidance Counselors/Psychologists/Social Workers	1.50	2.50	2.50
Nurses	1.00	1.00	1.00
Teacher Aides/Monitors/Lifeguard/Coordinators/Translators	41.00	47.19	47.19
Teachers	66.15	66.95	66.95
Teaching Assistants	10.00	11.00	11.00
Building Total	130.65	137.64	137.64

Murray Avenue School

Type of Employee	2018-2019 Budget	2018-2019 Actual	2019-2020 Recommended
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	1.00	1.40	1.40
Nurses	1.00	1.00	1.00
Teacher Aides/Monitors/Lifeguard/Coordinators/Translators	26.00	26.96	26.96
Teachers	49.90	48.15	48.15
Teaching Assistants	3.00	3.00	3.00
Building Total	89.60	89.21	89.21

DISTRICT STAFFING LEVELS

Hommocks Middle School

Type of Employee	2018-2019 Budget	2018-2019 Actual	2019-2020 Recommended
Administrators	3.00	3.00	3.00
Clerical Staff	5.29	4.80	4.80
Custodial/Maintenance Staff	9.44	9.00	9.00
Guidance Counselors/Psychologists/Social Workers	8.00	9.00	11.00
Nurses	1.60	1.60	1.60
Teacher Aides/Monitors/Lifeguard/Coordinators/Translators	31.00	28.50	28.50
Teachers	110.60	116.30	119.30
Teaching Assistants	7.00	9.00	9.00
Building Total	175.93	181.20	186.20

Mamaroneck High School

Type of Employee	2018-2019 Budget	2018-2019 Actual	2019-2020 Recommended
Administrators	4.00	4.00	4.00
Clerical Staff	8.71	12.00	12.00
Custodial/Maintenance Staff	15.00	15.00	15.00
Guidance Counselors/Psychologists/Social Workers	17.50	17.00	17.00
Nurses	2.00	2.00	2.00
Teacher Aides/Monitors/Lifeguard/Coordinators/Translators	32.21	29.57	29.57
Teachers	116.30	115.90	117.90
Teaching Assistants	22.00	18.00	18.00
Building Total	217.72	213.47	215.47

DISTRICT STAFFING LEVELS

District-Wide

Type of Employee	2018-2019 Budget	2018-2019 Actual	2019-2020 Recommended
Administrators	11.00	11.00	11.00
Clerical and Other Classified Staff	35.00	30.00	30.00
Coordinators/Evaluators/Specialists/Translators	4.00	3.00	3.00
Custodial/Maintenance Staff	18.00	18.00	18.00
Guidance Counselors/Psychologists/Social Workers	1.60	4.10	6.10
Nurses	3.59	2.31	2.31
Teacher Aides/Monitors/Lifeguard/Coordinators		1.08	1.08
Teachers	13.50	13.50	15.00
Teaching Assistants		-	-
Building Total	86.69	82.99	86.49

District Summary

Type of Employee	2018-2019 Budget	2018-2019 Actual	2019-2020 Recommended
Administrators	26.00	26.00	26.00
Clerical and Other Classified Staff	61.70	57.50	57.50
Coordinators/Evaluators/Specialists/Translators	4.00	3.00	3.00
Custodial/Maintenance Staff	58.44	58.00	58.00
Guidance Counselors/Psychologists/Social Workers	32.60	37.00	41.00
Nurses	11.19	9.91	9.91
Teacher Aides/Monitors/Lifeguard/Coordinators	181.21	177.64	177.64
Teachers	447.30	448.40	455.40
Teaching Assistants	56.00	52.00	52.00
Building Total	878.44	869.45	880.45

REVENUE SUMMARY

Revenue Account	Description	2017-2018 Revenue	2018-2019 Adopted Budget	2018-2019 Revenue at 1/15/2019	2018-2019 Projected Revenue	2019-2020 Proposed Revenue	Budget to Budget \$ Change	Budget to Budget % Change
1001-000	Real Property Taxes	114,326,939	125,356,075	69,201,268	119,530,596	126,523,397	1,167,322	0.9%
1001-030	Real Property Tax - Other Districts	227,784	240,000	0	225,000	240,000	0	0.0%
1081-000	PILOT	43,061	44,137	44,146	44,146	45,229	1,092	2.5%
1085-000	School Tax Relief Reimbursement (STAR)	5,933,422	0	5,662,997	5,662,997	0	0	0.0%
1120-000	Sales Tax Distributed by County	1,580,092	1,555,000	829,217	1,629,217	1,620,000	65,000	4.2%
1310-000	Day School Tuition	50,444	50,444	25,500	25,500	25,000	-25,444	-50.4%
2231-000	Special Education Tuition	335,329	371,000	299,292	324,292	375,601	4,601	1.2%
2280-000	Health Services - Other Districts	928,640	800,000	0	900,000	925,000	125,000	15.6%
2304-000	Transportation Reimbursements	43,421	15,000	10,459	15,000	15,000	0	0.0%
2401-000	Interest and Earnings	386,047	210,000	240,409	483,909	430,000	220,000	104.8%
2410-00X	Rental of Facilities	384,296	311,400	85,232	263,782	318,400	7,000	2.2%
2412-000	Rental of Facilities - Hommocks Pool	337,105	345,000	139,951	345,000	330,000	-15,000	-4.3%
2680-000	Insurance Recoveries	532,401	0	899	0	0	0	0.0%
2700-000	Reimbursement for Medicare Part D	290,464	325,000	0	325,000	300,000	-25,000	-7.7%
270X-00X	Refund of Prior Year Expenses	272,273	205,000	208,450	205,000	273,709	68,709	33.5%
2770-000	Miscellaneous Revenue	90,075	75,000	207,110	205,844	75,000	0	0.0%
3101-000	Basic Formula	6,113,823	6,159,706	4,821,094	6,159,706	6,248,677	88,971	1.4%
3102-000	Lottery Aid	224,926	480,734	107,335	480,734	563,200	82,466	17.2%
3104-000	Tuit for Students with Disabilities	238,257	220,746	0	220,746	293,805	73,059	33.1%
326X-000	Instructional Materials Aid	508,951	518,059	95,295	518,059	518,212	153	0.0%
3289-003	Other State Aid	433,066	330,000	146,278	330,000	180,000	-150,000	-45.5%
4601-000	Medicaid	161,083	78,000	137,987	227,139	175,000	97,000	124.4%
5031-000	Interfund Transfers	986	0	0	0	0	0	0.0%
5999-000	Appropriated Fund Balance	0	1,250,000	0	0	400,000	-850,000	-68.0%
TOTAL GENERAL FUND		133,442,885	138,940,301	82,262,919	138,121,667	139,875,230	934,929	0.7%

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 (4.5% in 2018-2019) comes from the NYS Tax Relief Program (STAR).

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 2019-2020 is projected to be \$45,229.

1120 Sales Tax

Since 1991, Westchester County has levied a 1% sales tax that it distributes to school districts and municipalities.

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

Tuition income is derived from billing nonresident students for tuition to attend our schools and by billing non-resident student's 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 CD's 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.

All of the interest on each of the reserve's funds, (Repair, Workers Compensation, Unemployment,

ERS 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 started to rise increasing this source of revenue to the District.

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 to BOCES, 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 2019-2020 general fund State Aid revenue is projected to be \$7,803,894, a 1.2% increase over the 2018-2019 budgeted state aid. The primary increase in State Aid is in Building Aid where it is anticipated that the District will begin to receive Building Aid related to recently completed and closed-out projects.

4601 Medicaid

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

5999 Appropriated Fund Balance

The recommended 2019-2020 revenue budget continues to reduce the use of fund balance as a source of revenue to balance the budget.

RECOMMENDED EXPENDITURE SUMMARY

Expenditure	2017-2018 Actual Expenditures	2018-2019 Budget	2018-2019 Expenditures at 1/15/2019	2018-2019 Estimated Expenditures	2019-2020 Recommended Budget	\$ Change	% Change
Salaries	73,006,944	76,154,753	32,533,488	74,635,289	78,302,749	2,147,996	2.8%
Benefits	32,451,295	36,411,821	16,407,642	34,537,717	35,611,104	-800,717	-2.2%
Debt Service	8,093,844	7,795,360	5,101,834	7,794,610	6,555,260	-1,240,100	-15.9%
Special Education (excluding salaries)	3,993,655	4,349,216	1,164,139	4,419,687	4,276,485	-72,731	-1.7%
Transportation	3,648,506	3,771,190	817,290	3,404,199	3,867,144	95,954	2.5%
Utilities	1,939,729	2,114,324	877,083	2,110,637	2,186,727	72,403	3.4%
Operations & Maintenance (excluding salaries and utilities)	1,548,262	1,782,336	1,368,080	2,438,359	2,164,950	382,614	21.5%
Supplies	1,296,743	1,101,446	888,817	1,160,509	1,163,274	61,828	5.6%
Textbooks	692,876	738,414	603,089	928,861	793,600	55,186	7.5%
Other	6,532,333	4,721,441	3,145,771	6,302,474	4,953,937	232,496	4.9%
Total Budget	133,204,187	138,940,301	62,907,234	137,732,342	139,875,230	934,929	0.7%

Expenditure	% of the budget
Salaries	56.0%
Benefits	25.4%
Debt Service	4.7%
Special Education (not including salaries)	3.1%
Transportation	2.8%
Utilities	1.6%
Operations & Maintenance (not including salaries or utilities)	1.5%
Supplies	.8%
Textbooks	.6%
Other	3.5%
Total	<u>100.0%</u>

The total dollar amount of the 2019-2020 recommended budget is \$139,875,230. This represents an increase of 0.67% when compared with the 2018-2019 budget. The recommended 2019-2020 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	2017-2018 Actual Expenditures	2018-2019 Budget	2018-2019 Expenditures at 1/15/2019	2018-2019 Projected Expenditures	2019-2020 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
1010 Board Of Education	28,723	31,565	18,384	34,240	31,665	100	0.3%
1040 District Clerk	14,423	14,568	7,929	14,639	14,859	291	2.0%
1060 District Meeting	33,168	46,450	20,647	55,913	48,550	2,100	4.5%
1240 Chief School Administrator	412,073	415,298	211,169	410,238	398,252	-17,046	-4.1%
1310 Business Administration	912,619	958,633	491,129	912,456	842,673	-115,960	-12.1%
1320 Auditing	97,600	99,600	66,360	106,440	135,105	35,505	35.6%
1325 Treasurer	15,600	16,336	8,812	16,029	17,625	1,289	7.9%
1345 Purchasing	118,110	114,007	63,356	111,257	148,902	34,895	30.6%
1420 Legal	314,868	291,000	62,747	271,000	291,000	0	0.0%
1430 Personnel	778,477	655,164	325,035	671,814	678,703	23,539	3.6%
1480 Public Information and Services	150,090	150,750	76,070	148,589	154,510	3,760	2.5%
1620 Operation of Plant	5,639,113	5,719,386	2,896,535	5,975,651	6,214,121	494,735	8.7%
1621 Maintenance of Plant	2,930,183	3,065,381	1,970,829	3,372,767	3,041,095	-24,286	-0.8%
1670 Central Printing & Mailing	0	0	0	0	37,500	37,500	0.0%
1680 Central Data Processing	602,312	622,994	429,372	634,308	691,168	68,174	10.9%
1910 Unallocated Insurance	511,077	531,703	525,760	528,363	552,049	20,346	3.8%
1930 Judgments and Claims	2,088,438	100,000	1,243,180	2,100,000	100,000	0	0.0%
1940 Purch of Land/Rright of Way	306,794	344,500	2,406	342,500	175,755	-168,745	-49.0%
1950 Assessments on School Property	0	0	0	0	172,500	172,500	0.0%
1981 BOCES Administrative Costs	101,714	115,000	25,586	90,000	110,000	-5,000	-4.3%
2010 Curriculum Development and Supervision	317,579	323,531	181,017	341,464	393,163	69,632	21.5%
2020 Supervision-Regular School	3,544,675	3,770,460	1,908,255	3,665,556	3,779,491	9,031	0.2%
2060 Research, Assessment & Accountability	649,114	541,884	289,188	583,467	435,945	-105,939	-19.6%
2070 Inservice Training-Instruction	0	0	0	0	2,500	2,500	0.0%
2110 Teaching-Regular School	42,306,819	44,746,392	18,148,352	43,987,083	45,954,127	1,207,735	2.7%
2250 Programs for Students with Disabilities	16,547,178	17,688,967	6,803,873	17,261,072	17,823,722	134,755	0.8%
2280 Occupational Education	0	0	0	0	50,322	50,322	0.0%
2330 Teaching-Special Schools	217,779	235,000	217,582	255,582	282,000	47,000	20.0%
2610 School Library & AV	1,016,930	1,018,692	437,731	1,061,131	1,153,355	134,663	13.2%
2611 Audio Visual	3,504	8,000	31,240	35,354	8,000	0	0.0%
2630 Computer Assisted Instruction	1,373,431	1,238,586	804,691	1,196,593	1,220,267	-18,319	-1.5%
2702 Curriculum Programs	6,520	12,000	0	6,600	12,000	0	0.0%
2704 Curriculum Programs	10,000	10,000	7,517	10,000	10,000	0	0.0%
2712 Technology	24,651	23,000	21,554	21,554	25,000	2,000	8.7%
2722 Staff Development - Teachers	36,783	49,000	29,081	49,349	49,000	0	0.0%
2723 Staff Development - District	629,789	731,987	262,181	645,111	719,580	-12,407	-1.7%
2751 Curriculum Development	56,718	60,000	73,394	73,394	60,000	0	0.0%
2810 Guidance-Regular School	2,084,723	2,185,584	905,501	2,088,804	2,460,782	275,198	12.6%
2815 Health Services-Regular School	1,079,969	1,029,966	383,904	1,027,267	1,205,970	176,004	17.1%
2820 Psychological Services-Regular School	1,617,596	1,675,123	668,919	1,641,340	1,798,024	122,901	7.3%
2825 Social Work Services-Regular School	620,265	631,633	248,401	632,453	811,463	179,830	28.5%
2850 Co-Curricular Activities-Regular School	347,964	313,024	97,585	333,257	354,024	41,000	13.1%
2855 Interscholastic Athletics-Regular School	1,303,306	1,227,914	592,972	1,237,796	1,331,057	103,143	8.4%
5510 District Transportation Services	278,754	282,736	81,402	168,252	109,498	-173,238	-61.3%
5530 Garage Building	11,712	14,200	4,716	14,400	15,100	900	6.3%
5540 Contract Transportation	3,499,052	3,597,106	745,468	3,245,932	3,763,444	166,338	4.6%
5550 Public Transportation	18,858	26,000	7,933	21,000	25,000	-1,000	-3.8%
9010 NYS Employee's Retirement	1,651,077	1,881,352	845,372	1,725,664	1,841,230	-40,122	-2.1%
9020 NYS Teacher's Retirement	5,667,437	6,587,716	2,706,778	6,383,164	5,880,249	-707,467	-10.7%
9030 Social Security	5,333,998	5,641,902	2,294,334	5,509,356	5,723,583	81,681	1.4%
9040 Workers' Compensation	846,978	555,801	625,141	1,005,801	555,801	0	0.0%
9045 Life Insurance	87,087	92,000	52,522	89,483	95,000	3,000	3.3%
9046 Employer TSA Benefit	77,348	72,000	0	80,000	85,000	13,000	18.1%
9050 Dental and Vision Coverage	968,775	989,000	985,003	1,018,000	863,975	-125,025	-12.6%
9051 Unemployment Benefits	78,026	67,000	15,084	67,000	47,000	-20,000	-29.9%
9055 Disability Insurance	5,860	5,130	3,953	5,929	10,200	5,070	98.8%
9060 Hospitalization and Medical Insurance	13,018,171	15,871,602	6,854,123	12,895,595	14,428,842	-1,442,760	-9.1%
9061 Prescription Coverage	3,880,253	3,873,318	2,025,333	4,900,000	5,113,450	1,240,132	32.0%
9062 Medicare Part B	836,285	775,000	0	857,725	966,774	191,774	24.7%
9710 Serial Bonds	1,750	2,500	0	1,750	2,500	0	0.0%
9789 EPC Lease	395,082	395,083	395,083	395,083	395,083	0	0.0%
9901 Interfund Transfers	7,697,011	7,397,777	4,706,751	7,397,777	6,157,677	-1,240,100	-16.8%
Total GENERAL FUND	133,204,189	138,940,301	62,907,240	137,732,342	139,875,230	934,929	0.7%

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	2017-2018 Actual Expenditures	2018-2019 Budget	2018-2019 Expenditures at 1/15/2019	2018-2019 Projected Expenditures	2019-2020 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
1010 Board Of Education							
405 Dues, Memberships & Subscriptions	0	0	0	0	16,400	16,400	100.0%
446 Consultants	3,794	0	0	0	0	0	0.0%
475 Travel & Conference	667	2,500	1,086	2,500	2,500	0	0.0%
479 Miscellaneous Expense	23,923	24,515	17,247	27,740	8,165	-16,350	-66.7%
490 BOCES Services	0	3,700	0	3,700	3,700	0	0.0%
507 Office Supplies	44	600	51	300	600	0	0.0%
520 Professional Library	295	250	0	0	300	50	20.0%
Total 1010 Board Of Education	28,723	31,565	18,384	34,240	31,665	100	0.3%

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.

PROGRAM	2017-2018 Actual Expenditures	2018-2019 Budget	2018-2019 Expenditures at 1/15/2019	2018-2019 Projected Expenditures	2019-2020 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
1040 District Clerk							
160 Salaries - Classified	14,423	14,568	7,929	14,639	14,859	291	2.0%
Total 1040 District Clerk	14,423	14,568	7,929	14,639	14,859	291	2.0%

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	2017-2018 Actual Expenditures	2018-2019 Budget	2018-2019 Expenditures at 1/15/2019	2018-2019 Projected Expenditures	2019-2020 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
1060 District Meeting							
173 Salaries - Election Workers	0	400	0	0	0	-400	-100.0%
474 Printing and Advertising	5,439	8,300	1,272	18,265	8,300	0	0.0%
479 Miscelleneous Expense	221	1,500	5	2,950	4,000	2,500	166.7%
484 Election Personnel	27,414	36,000	19,320	34,538	36,000	0	0.0%
507 Office Supplies	94	250	50	160	250	0	0.0%
Total 1060 District Meeting	33,168	46,450	20,647	55,913	48,550	2,100	4.5%

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	2017-2018 Actual Expenditures	2018-2019 Budget	2018-2019 Expenditures at 1/15/2019	2018-2019 Projected Expenditures	2019-2020 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
1240 Chief School Administrator							
150 Salaries - Certified	304,310	292,922	151,370	297,001	292,922	0	0.0%
160 Salaries - Classified	85,000	85,850	46,732	98,635	87,570	1,720	2.0%
405 Dues, Memberships & Subscriptions	0	0	0	0	5,210	5,210	
446 Consultants	4,998	3,500	0	0	3,500	0	0.0%
465 Equipment Repair	525	750	559	559	600	-150	-20.0%
475 Travel & Conference	81	2,500	3,143	3,393	2,500	0	0.0%
479 Miscellaneous Expense	16,483	10,210	9,061	10,000	5,000	-5,210	-51.0%
507 Office Supplies	676	750	148	450	750	0	0.0%
520 Professional Library	0	200	156	200	200	0	0.0%
Total 1240 Chief School Administrator	412,073	396,682	211,169	410,238	398,252	1,570	0.4%

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 package.

PROGRAM	2017-2018 Actual Expenditures	2018-2019 Budget	2018-2019 Expenditures at 1/15/2019	2018-2019 Projected Expenditures	2019-2020 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
1310 Business Administration							
150 Salaries - Certified	339,406	350,162	183,131	344,736	349,670	-492	-0.1%
160 Salaries - Classified	377,574	451,817	220,576	396,961	374,023	-77,794	-17.2%
161 Salaries - Classified	29,761	15,000	16,454	32,945	3,500	-11,500	-76.7%
171 Retirement Recognition	14,054	7,800	0	0	0	-7,800	-100.0%
405 Dues, Memberships & Subscriptions	0	0	0	0	1,400	1,400	
465 Equipment Repair	480	500	500	500	500	0	0.0%
466 Copier Lease & Maintenance	97,241	98,000	50,276	90,501	98,000	0	0.0%
473 Postage	38,280	37,100	17,534	37,000	0	-37,100	-100.0%
474 Printing and Advertising	3,478	3,500	978	3,500	3,500	0	0.0%
475 Travel & Conference	2,251	2,500	750	750	2,500	0	0.0%
479 Miscellaneous Expense	6,000	2,400	0	0	1,000	-1,400	-58.3%
496 BOCES Services	0	3,270	0	3,732	3,380	110	3.4%
507 Office Supplies	4,094	5,000	930	1,831	5,000	0	0.0%
520 Professional Library	0	200	0	0	200	0	0.0%
Total 1310 Business Administration	912,619	977,249	491,129	912,456	842,673	-134,576	-13.8%

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	2017-2018 Actual Expenditures	2018-2019 Budget	2018-2019 Expenditures at 1/15/2019	2018-2019 Projected Expenditures	2019-2020 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
1320 Auditing							
160 Salaries - Classified	0	0	0	0	35,605	35,605	100.0%
443 Auditing	97,600	99,600	66,360	106,440	99,500	-100	-0.1%
Total 1320 Auditing	97,600	99,600	66,360	106,440	135,105	35,505	35.7%

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	2017-2018 Actual Expenditures	2018-2019 Budget	2018-2019 Expenditures at 1/15/2019	2018-2019 Projected Expenditures	2019-2020 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
1325 Treasurer							
160 Noninstructional Salaries	14,193	14,336	8,338	15,393	15,625	1,289	9.0%
475 Travel & Conference	661	1,000	0	162	1,000	0	0.0%
507 Office Supplies	746	1,000	474	474	1,000	0	0.0%
Total 1325 Treasurer	15,600	16,336	8,812	16,029	17,625	1,289	7.9%

1345 Purchasing

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

PROGRAM	2017-2018 Actual Expenditures	2018-2019 Budget	2018-2019 Expenditures at 1/15/2019	2018-2019 Projected Expenditures	2019-2020 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
1345 Purchasing							
160 Salaries - Classified	100,000	95,467	51,967	95,939	130,362	34,895	36.6%
446 Consultants	16,540	16,540	10,913	14,550	16,540	0	0.0%
474 Printing and Advertising	1,295	1,500	176	468	1,500	0	0.0%
475 Travel & Conference	100	200	300	300	200	0	0.0%
507 Office Supplies	175	300	0	0	300	0	0.0%
Total 1345 Purchasing	118,110	114,007	63,356	111,257	148,902	34,895	30.6%

1420 Legal

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

PROGRAM	2017-2018 Actual Expenditures	2018-2019 Budget	2018-2019 Expenditures at 1/15/2019	2018-2019 Projected Expenditures	2019-2020 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
1420 Legal							
441 School Board Attorney	303,514	275,000	61,160	255,000	273,000	-2,000	-0.7%
442 Negotiation & Labor Atty	11,354	16,000	1,587	16,000	18,000	2,000	12.5%
Total 1420 Legal	314,868	291,000	62,747	271,000	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	2017-2018 Actual Expenditures	2018-2019 Budget	2018-2019 Expenditures at 1/15/2019	2018-2019 Projected Expenditures	2019-2020 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
1430 Personnel							
150 Salaries - Certified	204,030	201,940	113,750	219,773	213,150	11,210	5.6%
160 Salaries - Classified	328,162	263,923	111,241	234,463	262,194	-1,729	-0.7%
161 Salaries - Classified	25,952	0	0	2,500	0	0	0.0%
171 Retirement Recognition	16,707	0	0	0	0	0	0.0%
411 Recruiting	339	1,000	0	0	1,000	0	0.0%
430 Contractual and Other	0	0	0	0	130,200	130,200	100.0%
446 Consultants	71,498	70,000	64,462	99,950	5,000	-65,000	-92.9%
474 Printing and Advertising	32,475	30,000	0	25,150	30,000	0	0.0%
475 Travel & Conference	291	1,200	298	298	1,200	0	0.0%
479 Miscellaneous Expense	87,660	60,000	32,823	55,651	10,000	-50,000	-83.3%
497 BOCES Services	0	20,901	1,929	33,442	20,759	-142	-0.7%
507 Office Supplies	10,384	6,000	532	587	5,000	-1,000	-16.7%
520 Professional Library	979	200	0	0	200	0	0.0%
Total 1430 Personnel	778,477	655,164	325,035	671,814	678,703	23,539	3.6%

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	2017-2018 Actual Expenditures	2018-2019 Budget	2018-2019 Expenditures at 1/15/2019	2018-2019 Projected Expenditures	2019-2020 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
1480 Public Information and Services							
446 Consultants	138,004	142,000	75,882	140,089	146,260	4,260	3.0%
474 Printing and Advertising	12,057	8,500	188	8,500	8,000	-500	-5.9%
507 Office Supplies	29	250	0	0	250	0	0.0%
Total 1480 Public Information and Services	150,090	150,750	76,070	148,589	154,510	3,760	2.5%

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.

PROGRAM	2017-2018 Actual Expenditures	2018-2019 Budget	2018-2019 Expenditures at 1/15/2019	2018-2019 Projected Expenditures	2019-2020 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
1620 Operation of Plant							
163 Salaries - Custodians	2,734,875	2,748,326	1,464,057	2,685,286	2,754,044	5,718	0.2%
164 Overtime - Custodians	423,212	360,000	175,481	357,456	320,000	-40,000	-11.1%
168 Part-time & Sub Custodians	154,780	127,500	58,268	124,256	127,500	0	0.0%
444 Security	0	0	118,925	301,000	385,500	385,500	
469 Sanitation	0	0	0	0	57,000	57,000	
476 Gas	441,720	495,900	83,839	490,300	512,800	16,900	3.4%
477 Electricity	1,309,896	1,389,325	715,045	1,472,325	1,496,828	107,503	7.7%
478 Telephone	180,434	218,000	75,801	145,613	168,500	-49,500	-22.7%
479 Miscellaneous Expense	7,680	11,099	2,399	2,399	8,599	-2,500	-22.5%
541 Custodial Supplies	218,512	195,000	131,091	205,279	210,000	15,000	7.7%
546 Pool Supplies	20,696	20,000	9,742	20,000	22,500	2,500	12.5%
552 Uniforms	13,457	17,500	13,059	17,501	15,000	-2,500	-14.3%
572 Water	133,851	136,736	48,828	154,236	135,850	-886	-0.6%
Total 1620 Operation of Plant	5,639,113	5,719,386	2,896,535	5,975,651	6,214,121	494,735	8.7%

1621 Maintenance of Plant

The maintenance payroll codes include costs of maintenance staff and overtime including 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 inspections and removal, lead 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 and expedite capital improvement projects are included here as well.

PROGRAM	2017-2018 Actual Expenditures	2018-2019 Budget	2018-2019 Expenditures at 1/15/2019	2018-2019 Projected Expenditures	2019-2020 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
1621 Maintenance of Plant							
160 Salaries - Classified	279,852	218,201	117,380	214,295	221,417	3,216	1.5%
164 Overtime - Mechanics			13,527	32,533	50,000	50,000	100.0%
169 Salaries - Mechanics	1,432,771	1,384,080	752,908	1,345,015	1,380,578	-3,502	-0.3%
172 Salaries - Students	55,812	50,000	40,581	40,581	50,000	0	0.0%
223 Non-Instructional Equip & Furn	55,295	160,000	62,603	220,227	160,000	0	0.0%
407 Bldg/Grds Tests	3,380	10,000	0	10,000	10,000	0	0.0%
412 Security	0	12,000	0	0	0	-12,000	0.0%
430 Vehicle Maintenance	25,660	21,500	5,999	21,499	21,500	0	0.0%
432 Film & Equipment Rental	738	3,500	0	0	3,500	0	0.0%
434 Mileage Reimbursement	0	400	0	0	400	0	0.0%
446 Consultants	43,321	52,000	134,403	176,025	52,000	0	0.0%
455 Materials & Supplies	22,492	23,200	23,200	23,200	23,200	0	0.0%
460 Pool Maintenance	5,555	7,500	5,441	9,500	7,500	0	0.0%
461 Exterminating	10,462	12,500	4,658	11,000	12,500	0	0.0%
463 Fire Safety	53,496	62,500	37,268	62,500	57,500	-5,000	-8.0%
465 Equipment Repair	9,854	10,000	3,339	10,000	10,000	0	0.0%
466 Copier Lease & Maintenance	37,981	47,750	13,984	27,842	47,750	0	0.0%
467 Fixed Equipment Repair	1,262	10,000	883	4,600	10,000	0	0.0%
468 Removable Equipment Repair	7,914	10,000	9,777	14,966	10,000	0	0.0%
469 Other Contracted Maintenance	308,413	360,000	204,008	336,929	303,000	-57,000	-15.8%
475 Travel & Conference	2,498	5,000	1,335	1,335	5,000	0	0.0%
487 Sustainability Projects	0	0	0	0	25,000	25,000	100.0%
488 Asbestos Control	12,415	25,000	10,268	14,194	25,000	0	0.0%
489 Special Projects	97,613	75,000	311,794	371,794	50,000	-25,000	-33.3%
507 Office Supplies	4,931	4,000	623	2,600	4,000	0	0.0%
544 Electrical Supplies	70,048	60,000	32,696	60,000	60,000	0	0.0%
545 Plumbing Supplies	25,391	60,000	17,970	44,190	60,000	0	0.0%
547 Lumber & Hardware	62,030	60,000	26,988	60,512	60,000	0	0.0%
548 Paint Supplies	11,182	25,000	11,811	16,500	25,000	0	0.0%
549 Other Maintenance Supplie	16,234	30,000	16,273	30,000	30,000	0	0.0%
550 Glass	4,861	12,500	7,501	9,500	12,500	0	0.0%
553 Grounds Supplies	91,376	111,250	14,779	51,250	101,250	-10,000	-9.0%
554 HVAC Supplies	157,193	117,500	78,233	125,180	127,500	10,000	8.5%
571 Gas & Oil	20,153	25,000	10,599	25,000	25,000	0	0.0%
Total 1621 Maintenance of Plant	2,930,183	3,065,381	1,970,829	3,372,767	3,041,095	-24,286	-0.8%

1670 Central Mailing

This code includes the costs of mailings and delivery.

PROGRAM	2017-2018 Actual Expenditures	2018-2019 Budget	2018-2019 Expenditures at 1/15/2019	2018-2019 Projected Expenditures	2019-2020 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
1670 Central Printing & Mailing							
473 Postage	0	0	0	0	37,500	37,500	100.0%
Total 1670 Central Printing & Mailing	0	0	0	0	37,500	37,500	100.0%

1680 Central Data Processing

This area of the budget contains funding for District servers, student data software, data warehousing, the District website and e-mail, and technical support.

PROGRAM	2017-2018 Actual Expenditures	2018-2019 Budget	2018-2019 Expenditures at 1/15/2019	2018-2019 Projected Expenditures	2019-2020 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
1680 Central Data Processing							
160 Salaries - Classified	311,200	366,994	204,970	377,492	382,063	15,069	4.1%
161 Overtime - Classified	718	8,000	233	233	2,500	-5,500	-68.8%
171 Retirement Recognition	6,791	0	0	0	0	0	0.0%
224 Non-Instructional Equipment	52,830	53,000	31,845	53,000	53,000	0	0.0%
446 Consultants		1,000	350	350	1,000	0	0.0%
448 Program & Software Support	156,879	122,500	125,460	130,900	94,500	-28,000	-22.9%
465 Equipment Repair	12,531	12,000	6,434	10,526	15,000	3,000	25.0%
490 BOCES Services	0	0	0	0	83,605	83,605	100.0%
491 BOCES Services	12,363	0	0	0	0	0	0.0%
503 Computer Supplies	29,164	32,000	32,823	34,307	32,000	0	0.0%
504 Computer Software	19,836	27,500	27,257	27,500	27,500	0	0.0%
Total 1680 Central Data Processing	602,312	622,994	429,372	634,308	691,168	68,174	10.9%

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	2017-2018 Actual Expenditures	2018-2019 Budget	2018-2019 Expenditures at 1/15/2019	2018-2019 Projected Expenditures	2019-2020 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
1910 Unallocated Insurance							
450 Student Insurance	81,958	86,056	83,453	86,056	87,626	1,570	1.8%
453 Crime Insurance	4,423	4,645	4,597	4,597	4,827	182	3.9%
454 General Liability	322,056	333,228	333,228	333,228	349,890	16,662	5.0%
456 School Board Legal	37,786	39,676	39,676	39,676	41,660	1,984	5.0%
457 Umbrella Liability	30,917	32,463	29,275	29,275	30,739	-1,724	-5.3%
458 Cyber insurance	17,393	18,263	18,159	18,159	19,066	803	4.4%
459 Boiler Insurance	16,544	17,372	17,372	17,372	18,241	869	5.0%
Total 1910 Unallocated Insurance	511,077	531,703	525,760	528,363	552,049	20,346	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 17-18 fiscal year, the District paid more than \$2 million in tax certiorari payments.

PROGRAM	2017-2018 Actual Expenditures	2018-2019 Budget	2018-2019 Expenditures at 1/15/2019	2018-2019 Projected Expenditures	2019-2020 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
1930 Judgments and Claims							
420 Certioraris	2,088,438	100,000	1,243,180	2,100,000	100,000	0	0.0%
Total 1930 Judgments and Claims	2,088,438	100,000	1,243,180	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	2017-2018 Actual Expenditures	2018-2019 Budget	2018-2019 Expenditures at 1/15/2019	2018-2019 Projected Expenditures	2019-2020 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
1940 Purch of Land/Right of Way							
422 Sewer Taxes (see 1950 below)	142,726	182,500	2,406	172,500	0	-182,500	-100.0%
423 Taxes other Distrists	164,068	162,000	0	170,000	175,755	13,755	8.5%
Total 1940 Purch of Land/Right of Way	306,794	344,500	2,406	342,500	175,755	-168,745	-49.0%

1950 Assessments on School Property

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

PROGRAM	2017-2018 Actual Expenditures	2018-2019 Budget	2018-2019 Expenditures at 1/15/2019	2018-2019 Projected Expenditures	2019-2020 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
1950 Assessments on School Property							
422 Sewer Taxes	0	0	0	0	172,500	172,500	100.0%
Total 1950 Assessments on School Property	0	0	0	0	172,500	172,500	100.0%

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, the District pays an administrative fee on all BOCES services purchased. This has proven to be a cost effective model.

PROGRAM	2017-2018 Actual Expenditures	2018-2019 Budget	2018-2019 Expenditures at 1/15/2019	2018-2019 Projected Expenditures	2019-2020 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
1981 BOCES Administrative Costs							
499 BOCES Services	101,714	115,000	25,586	90,000	110,000	-5,000	-4.4%
Total 1981 BOCES Administrative Costs	101,714	115,000	25,586	90,000	110,000	-5,000	-4.4%

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	2017-2018 Actual Expenditures	2018-2019 Budget	2018-2019 Expenditures at 1/15/2019	2018-2019 Projected Expenditures	2019-2020 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
2010 Curriculum Development and Suprvsn							
150 Salaries - Certified	237,013	231,470	130,569	246,312	244,614	13,144	5.7%
160 Salaries - Classified	73,080	73,811	37,088	74,176	75,289	1,478	2.0%
406 Contractual Professional Development	0	10,000	10,000	10,000	10,000	0	0.0%
475 Travel & Conference	1,926	2,750	1,400	2,724	2,750	0	0.0%
479 Miscellaneous Expense	254	1,250	82	3,151	1,250	0	0.0%
490 BOCES Services	0	0	0	0	53,760	53,760	100.0%
507 Office Supplies	2,568	2,500	1,595	3,351	2,750	250	10.0%
520 Professional Library	2,738	1,750	283	1,750	2,750	1,000	57.1%
Total 2010 Curriculum Development and Suprvsn	317,579	323,531	181,017	341,464	393,163	69,632	21.5%

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.

PROGRAM	2017-2018 Actual Expenditures	2018-2019 Budget	2018-2019 Expenditures at 1/15/2019	2018-2019 Projected Expenditures	2019-2020 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
2020 Supervision-Regular School							
150 Salaries - Certified	2,397,451	2,567,405	1,341,156	2,490,116	2,538,448	-28,957	-1.1%
160 Salaries - Classified	751,025	776,679	344,769	715,612	777,359	680	0.1%
161 Salaries - Non-Instructional	43,740	57,500	46,064	51,760	57,500	0	0.0%
166 Salaries - Hall Monitors	322,529	324,576	154,873	360,992	367,434	42,858	13.2%
223 Non-Instructional Equipment & Furniture	0	2,750	3,056	5,806	2,750	0	0.0%
430 Contractual and Other	380	250	0	0	2,500	2,250	900.0%
473 Postage	4,187	12,000	2,826	12,000	5,000	-7,000	-58.3%
475 Travel & Conference	-306	0	0	0	0	0	0.0%
507 Office Supplies	25,669	29,300	15,511	29,270	28,500	-800	-2.7%
Total 2020 Supervision-Regular School	3,544,675	3,770,460	1,908,255	3,665,556	3,779,491	9,031	0.2%

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.

PROGRAM	2017-2018 Actual Expenditures	2018-2019 Budget	2018-2019 Expenditures at 1/15/2019	2018-2019 Projected Expenditures	2019-2020 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
2060 Research, Assessment & Accountability							
145 Salaries - Summer	0	0	3,165	3,165	0	0	0.0%
154 Salaries - Certified	211,329	170,000	91,569	169,051	171,587	1,587	0.9%
160 Salaries - Classified	193,401	192,239	122,496	231,201	204,578	12,339	6.4%
176 Retirement Recognition	52,052	0	0	0	0	0	0.0%
446 Consultants	40,000	40,000	20,264	32,592	45,000	5,000	12.5%
448 Program & Software Support	1,837	2,500	2,740	3,790	4,780	2,280	91.2%
465 Equipment Repair	0	1,500	1,427	1,427	1,500	0	0.0%
475 Travel & Conference	1,021	500	0	0	500	0	0.0%
497 BOCES Services	147,617	133,145	44,360	137,915	5,000	-128,145	-96.2%
501 Supplies & Materials	0	0	2,398	3,398	1,000	1,000	100.0%
512 Testing Supplies	1,857	2,000	769	928	2,000		0.0%
Total 2060 Research, Assessment & Accountability	649,114	541,884	289,188	583,467	435,945	-105,939	-19.6%

2070 In-service Training

The District participates in BOCES workshops.

PROGRAM	2017-2018 Actual Expenditures	2018-2019 Budget	2018-2019 Expenditures at 1/15/2019	2018-2019 Projected Expenditures	2019-2020 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
2070 Inservice Training-Instruction							
490 BOCES Services					2,500	2,500	100.0%
Total 2070 Inservice Training-Instruction					2,500	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	2017-2018 Actual Expenditures	2018-2019 Budget	2018-2019 Expenditures at 1/15/2019	2018-2019 Projected Expenditures	2019-2020 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
2110 Teaching-Regular School							
110 Teacher Salaries - Kindergarten	2,493,176	2,568,167	1,067,634	2,617,621	2,682,170	114,003	4.4%
120 Teacher Salaries, 1-6	16,649,611	17,431,899	6,973,186	16,835,724	17,912,781	480,882	2.8%
126 Teacher Assistant Salaries, K-6	68,340	133,057	52,856	125,070	124,266	-8,791	-6.6%
128 Afterschool Help Centers	51,783	68,410	29,718	35,914	116,197	47,787	69.9%
130 Teacher Salaries, 7-12	17,971,101	19,425,435	7,831,338	18,718,037	19,388,529	-36,906	-0.2%
131 Salaries AIS-Academic Int	77,081	79,649	31,911	85,096	84,302	4,653	5.8%
140 Substitute Tchr Salaries	1,018,771	1,022,109	282,345	1,013,227	1,025,900	3,791	0.4%
142 Salaries - Certified	138,147	210,147	64,265	142,812	143,684	-66,463	-31.6%
145 Salaries - Summer Programs	3,000	5,000	1,750	1,750	2,500	-2,500	-50.0%
153 Salaries - Summer Programs	18,300	16,500	9,525	19,525	19,000	2,500	15.2%
158 Retirement Recognition	38,109	0	0	588,000	0	0	
160 Salaries - Classified	299,897	294,248	172,291	354,833	301,534	7,286	2.5%
165 Salaries - Aides	1,659,874	1,733,371	790,217	1,765,589	2,010,995	277,624	16.0%
166 Salaries - Hall Monitors	25,935	32,000	5,703	17,212	32,000	0	0.0%
171 Retirement Recognition	145,774	0	0	0	250,000	250,000	
220 Instructional Equipment & Furniture	41,469	22,500	6,020	23,608	80,795	58,295	259.1%
402 Field Trips	33,980	38,500	6,757	33,643	38,500	0	0.0%
430 Contractual and Other	39,557	47,000	26,820	58,819	47,000	0	0.0%
446 Consultants-Tutoring/Sheldrake	89,951	114,500	18,236	111,523	112,500	-2,000	-1.7%
462 Graduation Expense	12,895	12,300	24	19,924	19,800	7,500	61.0%
465 Equipment Repair	27,861	23,000	12,380	19,620	28,000	5,000	21.7%
466 Copier - Lease and Maintenance	213,973	232,000	100,842	196,456	232,000	0	0.0%
474 Printing & Advertising	108,540	100,000	59,344	109,900	110,000	10,000	10.0%
475 Travel & Conference	16,115	17,500	7,879	12,211	23,500	6,000	34.3%
479 Miscellaneous Expense	22,848	35,700	5,328	21,631	32,940	-2,760	-7.7%
480 Textbooks	440,105	485,324	204,519	406,554	540,350	55,026	11.3%
481 Textbooks	50,000	50,000	3,424	38,424	50,000	0	0.0%
487 Youth Employment Services	4,590	4,590	1,836	4,590	4,750	160	3.5%
490 BOCES Services	47,770	46,820	12,232	51,829	54,500	7,680	16.4%
491 BOCES Services	32,548	51,264	9,833	49,620	0	-51,264	-100.0%
501 Supplies & Materials	446,645	428,402	355,388	502,831	441,134	12,732	3.0%
502 Instructional Supplies	17,643	14,000	3,457	3,831	41,500	27,500	196.4%
520 Professional Library	1,430	3,000	1,294	1,659	3,000	0	0.0%
Total 2110 Teaching-Regular School	42,306,819	44,746,392	18,148,352	43,987,083	45,954,127	1,207,735	2.7%

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. 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, the district has developed an Emotional Support Program (ESP) which has successfully addressed needs of students who might have previously be 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 2018-2019 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, 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 the best rates possible.

PROGRAM	2017-2018 Actual Expenditures	2018-2019 Budget	2018-2019 Expenditures at 1/15/2019	2018-2019 Projected Expenditures	2019-2020 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
2250 Programs for Students with Disabilities							
100 Teacher Salaries, Pre-K	0	0	71,691	173,192	133,970	133,970	100.0%
120 Teacher Salaries, K-6	3,845,692	4,136,257	1,641,568	3,944,751	4,327,813	191,556	4.6%
121 Salaries - Hearing	56,694	107,692	48,461	107,692	109,784	2,092	1.9%
122 Salaries - Speech	1,071,900	1,028,296	532,532	1,191,533	1,285,592	257,296	25.0%
126 Salaries - Teacher Assistants	929,980	1,157,153	410,231	927,579	1,041,554	-115,599	-10.0%
130 Salaries - Teachers, 7-12	3,271,753	3,400,029	1,388,690	3,309,376	3,207,551	-192,478	-5.7%
139 Salaries - Technology Specialist	134,908	134,908	50,591	134,908	134,908	0	0.0%
142 Salaries - Certified	516,069	492,772	271,057	499,010	502,332	9,560	1.9%
145 Salaries - Summer CSE Work	48,833	50,000	29,800	29,800	50,000	0	0.0%
146 Salaries - Summer Curriculum Work	0	0	16,099	16,099	10,000	10,000	100.0%
152 Salaries - CSE/CPSE Chairs	92,046	101,909	44,837	96,166	96,959	-4,950	-4.9%
160 Salaries - Classified	371,111	377,317	199,205	346,567	384,333	7,016	1.9%
161 Salaries - Occupational Therapist	78,156	95,000	36,125	82,875	86,275	-8,725	-9.2%
165 Salaries - Teacher Aides	2,066,826	2,258,418	898,847	1,981,837	2,176,166	-82,252	-3.6%
176 Retirement Recognition	69,555	0	0	0	0	0	0.0%
220 Instructional Equipment & Furniture	0	1,200	0	0	3,569	2,369	197.4%
441 Legal - Special Education	102,225	175,000	20,029	175,000	175,000	0	0.0%
446 Consultants	969,163	1,307,932	294,169	1,300,881	1,248,732	-59,200	-4.5%
465 Equipment Repair	540	750	570	570	750	0	0.0%
472 Tuition and Settlements	1,888,614	1,594,366	493,440	1,682,982	1,397,066	-197,300	-12.4%
475 Travel & Conference	3,587	6,500	2,192	6,493	6,500	0	0.0%
480 Textbooks	0	500	0	0	500	0	0.0%
490 BOCES Services	841,420	1,094,000	253,945	1,094,944	1,217,194	123,194	11.3%
491 BOCES Services	63,469	51,264	20,585	49,620	104,982	53,718	104.8%
501 Supplies & Materials	19,782	21,500	4,695	16,000	21,500	0	0.0%
504 Computer Software	59,571	64,704	58,899	62,497	69,192	4,488	6.9%
507 Office Supplies	16,324	6,500	2,437	7,700	6,500	0	0.0%
512 Testing Supplies	28,960	25,000	13,178	23,000	25,000	0	0.0%
Total 2250 Programs for Students with Disabilities	16,547,178	17,688,967	6,803,873	17,261,072	17,823,722	134,755	0.8%

2280 Occupational Education

Funds are budgeted for students who 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	2017-2018 Actual Expenditures	2018-2019 Budget	2018-2019 Expenditures at 1/15/2019	2018-2019 Projected Expenditures	2019-2020 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
2280 Occupational Education							
490 BOCES Services (formerly included in 2110)	0	0	0	0	50,322	50,322	100.0%
Total 2280 Occupational Education	0	0	0	0	50,322	50,322	100.0%

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	2017-2018 Actual Expenditures	2018-2019 Budget	2018-2019 Expenditures at 1/15/2019	2018-2019 Projected Expenditures	2019-2020 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
2330 Teaching-Special Schools							
153 Summer Regents Scoring	5,044	5,000	6,315	6,315	5,000	0	0.0%
402 Coop Camp	163,942	178,000	167,500	200,500	225,000	47,000	26.4%
481 Continuing Education Summer School	48,793	52,000	43,767	48,767	52,000	0	0.0%
Total 2330 Teaching-Special Schools	217,779	235,000	217,582	255,582	282,000	47,000	20.0%

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, access to the Internet and a wide range of database resources. Other equipment in the libraries include scanners, LCD projectors, digital cameras and large screen displays. Library teachers continue to have enhanced abilities to act as key information-resource people for the students and staff in their buildings and the libraries are a main hub for technology use.

PROGRAM	2017-2018 Actual Expenditures	2018-2019 Budget	2018-2019 Expenditures at 1/15/2019	2018-2019 Projected Expenditures	2019-2020 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
2610 School Library & AV							
141 Salaries - Librarians	729,705	708,437	299,369	751,995	772,961	64,524	9.1%
160 Salaries - Classified	171,861	214,690	101,677	225,235	273,511	58,821	27.4%
176 Retirement Recognition	31,689	0	0	0	0	0	0.0%
490 BOCES Services	0	5,865	0	5,865	17,183	11,318	193.0%
521 Library Books	83,675	89,700	36,685	78,036	89,700	0	0.0%
Total 2610 School Library & AV	1,016,930	1,018,692	437,731	1,061,131	1,153,355	134,663	13.2%

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	2017-2018 Actual Expenditures	2018-2019 Budget	2018-2019 Expenditures at 1/15/2019	2018-2019 Projected Expenditures	2019-2020 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
2611 Audio Visual							
465 Equipment Repair	840	2,000	655	1,020	2,000	0	0.0%
501 Supplies & Materials	2,664	6,000	30,585	34,334	6,000	0	0.0%
Total 2611 Audio Visual	3,504	8,000	31,240	35,354	8,000	0	0.0%

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., computer, 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	2017-2018 Actual Expenditures	2018-2019 Budget	2018-2019 Expenditures at 1/15/2019	2018-2019 Projected Expenditures	2019-2020 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
2630 Computer Assisted Instruction							
126 Salaries - Teacher Assistants	201,941	205,787	86,030	202,666	202,666	-3,121	-1.5%
130 Salaries - Teachers, 7-12	224,607	234,813	88,124	234,882	242,314	7,501	3.2%
220 Non-Instructional Equipment & Furniture	4,967	7,000	2,165	5,127	7,000	0	0.0%
221 Instructional Equipment - Computers	43,895	50,000	48,538	48,538	148,000	98,000	196.0%
223 Non-Instructional Equipment & Furniture	0	5,000	0	0	5,000	0	0.0%
430 Contractual and Other	157,722	165,609	157,722	157,722	35,000	-130,609	-78.9%
446 Consultants	7,200	8,200	9,100	22,200	8,200	0	0.0%
448 Program & Software Support	143,795	150,985	91,194	129,985	150,985	0	0.0%
465 Equipment Repair	0	5,000	0	0	5,000	0	0.0%
478 Telephone	23,790	24,602	13,470	23,490	24,602	0	0.0%
479 Miscellaneous Expense	15,000	12,840	9,072	16,632	15,000	2,160	16.8%
489 Textbooks	11,947	10,000	8,162	10,000	10,000	0	0.0%
491 BOCES Services	6,364	0	0	0	0	0	0.0%
503 Computer Supplies	306,175	147,250	135,892	150,490	155,000	7,750	5.3%
504 Computer Software	226,028	211,500	155,222	194,861	211,500	0	0.0%
Total 2630 Computer Assisted Instruction	1,373,431	1,238,586	804,691	1,196,593	1,220,267	-18,319	-1.5%

2702 Building Bridges

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

PROGRAM	2017-2018 Actual Expenditures	2018-2019 Budget	2018-2019 Expenditures at 1/15/2019	2018-2019 Projected Expenditures	2019-2020 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
2702 Curriculum Programs							
406 Building Bridges	6,520	12,000	0	6,600	12,000	0	0.0%
Total 2702 Curriculum Programs	6,520	12,000	0	6,600	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	2017-2018 Actual Expenditures	2018-2019 Budget	2018-2019 Expenditures at 1/15/2019	2018-2019 Projected Expenditures	2019-2020 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
2704 Curriculum Programs							
406 Caprice Advisory Program	10,000	10,000	7,517	10,000	10,000	0	0.0%
Total 2704 Curriculum Programs	10,000	10,000	7,517	10,000	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	2017-2018 Actual Expenditures	2018-2019 Budget	2018-2019 Expenditures at 1/15/2019	2018-2019 Projected Expenditures	2019-2020 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
2712 Technology							
106 Technology Staff Development	24,651	23,000	21,554	21,554	25,000	2,000	8.7%
Total 2712 Technology	24,651	23,000	21,554	21,554	25,000	2,000	8.7%
2722 Staff Development - Teachers							
106 Salaries - Teachers	18,145	19,000	13,533	18,533	19,000	0	0.0%
406 Contractual	18,638	30,000	15,548	30,816	30,000	0	0.0%
Total 2722 Staff Development - Teachers	36,783	49,000	29,081	49,349	49,000	0	0.0%
2723 Staff Development - District							
106 Mentoring Stipends	22,150	40,000	6,830	13,660	25,000	-15,000	-37.5%
129 Instructional Coaches	489,417	491,987	193,264	492,744	494,580	2,593	0.5%
406 Purchased Services	118,222	200,000	62,087	138,707	150,000	-50,000	-25.0%
490 BOCES Staff Development					50,000	50,000	100.0%
Total 2723 Staff Development - District	629,789	731,987	262,181	645,111	719,580	-12,407	-1.7%
2751 Curriculum Development							
106 Salaries - Curriculum Development	56,718	60,000	73,394	73,394	60,000	0	0.0%
Total 2751 Curriculum Development	56,718	60,000	73,394	73,394	60,000	0	0.0%

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	2017-2018 Actual Expenditures	2018-2019 Budget	2018-2019 Expenditures at 1/15/2019	2018-2019 Projected Expenditures	2019-2020 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
2810 Guidance							
145 Salaries - Summer	116,850	118,000	115,536	115,536	120,000	2,000	1.7%
149 Salaries - Proctoring	5,450	5,000	2,285	2,285	5,000	0	0.0%
155 Salaries - Guidance Counselors	1,733,596	1,780,750	690,765	1,740,763	2,050,294	269,544	15.1%
160 Salaries - Classified	122,322	172,925	51,181	122,936	175,805	2,880	1.7%
161 Salaries - Classified	38,276	38,659	17,483	38,850	39,433	774	2.0%
475 Travel & Conference	2,353	3,000	1,883	1,883	3,000	0	0.0%
479 Counseling Center & Other	64,426	66,000	25,391	65,574	66,000	0	0.0%
507 Office Supplies	971	1,000	977	977	1,000	0	0.0%
520 Professional Library	479	250	0	0	250	0	0.0%
Total 2810 Guidance	2,084,723	2,185,584	905,501	2,088,804	2,460,782	275,198	12.6%

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. All this and more is done in the interest of keeping our school community healthy and ready to learn.

PROGRAM	2017-2018 Actual Expenditures	2018-2019 Budget	2018-2019 Expenditures at 1/15/2019	2018-2019 Projected Expenditures	2019-2020 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
2815 Health Services							
160 Classified Salaries	64,404	64,404	34,886	64,404	64,404	0	0.0%
161 Noninstructional Salaries	4,782	5,000	6,469	6,469	5,000	0	0.0%
167 Noninstructional Salaries	614,724	566,922	271,962	585,351	712,926	146,004	25.8%
171 Retirement Recognition	6,967	0	0	0	0	0	0.0%
220 Instructional Equipment & Furniture	2,000	1,000	0	1,000	4,500	3,500	350.0%
446 Physicians/ Consultants	72,595	75,000	35,498	74,550	75,000	0	0.0%
464 Health Services - Other Districts	278,690	262,500	0	250,000	289,000	26,500	10.1%
465 Equipment Repair	7,693	10,000	7,500	9,483	10,000	0	0.0%
474 Printing & Advertising	0	500	0	0	500	0	0.0%
475 Travel & Conference	348	1,500	0	750	1,500	0	0.0%
501 Supplies & Materials	21,526	32,500	23,189	30,860	32,500	0	0.0%
504 Computer Software	6,240	10,640	4,400	4,400	10,640	0	0.0%
Total 2815 Health Services	1,079,969	1,029,966	383,904	1,027,267	1,205,970	176,004	17.1%

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 assure 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	2017-2018 Actual Expenditures	2018-2019 Budget	2018-2019 Expenditures at 1/15/2019	2018-2019 Projected Expenditures	2019-2020 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
2820 Psychological Services							
151 Salaries - Psychologists	1,617,596	1,675,123	668,919	1,641,340	1,798,024	122,901	7.3%
Total 2820 Psychological Services	1,617,596	1,675,123	668,919	1,641,340	1,798,024	122,901	7.3%
2825 Social Work Services							
159 Salaries - Social Workers	620,265	631,633	248,401	632,453	811,463	179,830	28.5%
Total 2825 Social Work Services	620,265	631,633	248,401	632,453	811,463	179,830	28.5%

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	2017-2018 Actual Expenditures	2018-2019 Budget	2018-2019 Expenditures at 1/15/2019	2018-2019 Projected Expenditures	2019-2020 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
2850 Co-Curricular Activities							
135 Salaries - Student Activities	312,872	292,024	91,050	314,951	333,024	41,000	14.0%
479 Purchased Services	35,092	21,000	6,535	18,306	21,000	0	0.0%
Total 2850 Co-Curricular Activities	347,964	313,024	97,585	333,257	354,024	41,000	13.1%

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 program in Varsity, Junior Varsity and Freshman programs for High School students or Modified programs for Middle School students.

There are two lines for security in the budget, one for Memorial Field supervision and one for security supervision at all Mamaroneck School's games. This continues to be a result of Memorial Field activities and building use. Outside users are charged for expenses such as rental, building use, supervision and custodial overtime based on our Facilities Use Policy (the user fees appear in the revenue section of the budget) but we need to include the expenses in the budget. The continued money allocated 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 championship State play each year. The District feels it is important to ensure there are funds available for this expense. The District receives reimbursement from NYSPHAA for some costs incurred through participation in State tournaments which goes back to the General Fund account of the District.

PROGRAM	2017-2018 Actual Expenditures	2018-2019 Budget	2018-2019 Expenditures at 1/15/2019	2018-2019 Projected Expenditures	2019-2020 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
2855 Interscholastic Athletics							
133 Salaries - Coaches	583,209	612,271	329,726	612,271	617,277	5,006	0.8%
142 Salaries - Certified	180,440	180,767	100,753	186,005	188,683	7,916	4.4%
166 Salaries - Security	54,645	40,000	28,641	51,000	55,000	15,000	37.5%
168 Salaries - Field Security	47,127	9,000	0	0	15,000	6,000	66.7%
210 Interscholastic Equipment	12,759	12,500	0	12,500	10,000	-2,500	-20.0%
406 Professional Development	3,868	5,000	2,795	3,450	7,000	2,000	40.0%
413 Rentals and Entry Fees	60,186	55,000	35,487	59,531	60,000	5,000	9.1%
446 Consultants	4,620	4,000	4,000	4,000	6,000	2,000	50.0%
447 Trainer & Counselor	51,578	57,226	30,186	56,844	57,226	0	0.0%
465 Equipment Repair	52,108	25,000	3,744	26,995	40,000	15,000	60.0%
475 Travel & Conference	8,993	10,000	4,620	10,000	10,000	0	0.0%
479 Miscellaneous Expense	51,211	57,000	13,750	54,000	60,000	3,000	5.3%
490 BOCES Services	8,079	112,150	7,985	113,700	144,371	32,221	28.7%
492 BOCES Services	23,247	0	0	0	0	0	0.0%
493 BOCES Services	86,794	0	0	0	0	0	0.0%
501 Supplies & Materials	74,332	47,500	31,285	47,500	60,000	12,500	26.3%
520 Professional Library	110	500	0	0	500	0	0.0%
Total 2855 Interscholastic Athletics	1,303,306	1,227,914	592,972	1,237,796	1,331,057	103,143	8.4%

5510 District Transportation

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

PROGRAM	2017-2018 Actual Expenditures	2018- 2019 Budget	2018-2019 Expenditures at 1/15/2019	2018-2019 Projected Expenditures	2019-2020 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
5510 District Transportation Services							
160 Salaries - Classified	56,655	53,595	22,227	45,385	45,898	-7,697	-14.4%
190 Salaries - Transportation Supervisor	102,040	85,257	0	0	0	-85,257	-100.0%
192 Salaries - Overtime	1,176	10,000	0	0	0	-10,000	-100.0%
454 General Liability Insurance	39,758	41,747	31,426	31,426	37,500	-4,247	-10.2%
456 BOE Insurance	14,959	15,707	10,556	10,556	12,500	-3,207	-20.4%
457 Excess Catastrophe Insurance	11,361	11,930	11,930	11,930	13,100	1,170	9.8%
470 Transfinder	3,050	3,750	0	0	0	-3,750	-100.0%
475 Travel & Conference			578	578	0	0	0.0%
479 Miscellaneous Expense	1,278	2,500	0	1,222	0	-2,500	-100.0%
501 Supplies & Materials	431	500	0	0	500	0	0.0%
571 Bus Fuel	48,046	57,750	4,685	67,155	0	-57,750	-100.0%
Total 5510 District Transportation Services	278,754	282,736	81,402	168,252	109,498	-173,238	-61.3%

5530 District Transportation Services

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

PROGRAM	2017-2018 Actual Expenditures	2018- 2019 Budget	2018-2019 Expenditures at 1/15/2019	2018-2019 Projected Expenditures	2019-2020 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
5530 Garage Building							
476 Gas	4,388	5,000	815	5,000	5,000	0	0.0%
477 Electricity	6,124	6,300	3,543	7,500	8,100	1,800	28.6%
478 Telephone	0	1,000	0	0	500	-500	-50.0%
572 Water	1,200	1,900	358	1,900	1,500	-400	-21.1%
Total 5530 Garage Building	11,712	14,200	4,716	14,400	15,100	900	6.3%

5540 Contract Transportation

The District contracts out our transportation services in an effort to keep transportation costs down. The District rebid the Transportation Contract for the 2015-2016 school year. We also rebid our athletic field trip services for 2016-2017. At this time, the District is not planning to bid transportation again for 2019-2020.

PROGRAM	2017-2018 Actual Expenditures	2018- 2019 Budget	2018-2019 Expenditures at 1/15/2019	2018-2019 Projected Expenditures	2019-2020 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
5540 Contract Transportation							
401 Athletics	266,690	286,707	109,715	286,707	291,500	4,793	1.7%
402 Field Trips	124,372	123,725	24,566	109,225	135,000	11,275	9.1%
403 Regular School Transportation	1,945,605	1,999,174	278,822	1,400,000	1,937,944	-61,230	-3.1%
404 Special Education Transportation	1,134,260	1,187,500	257,365	1,300,000	1,187,500	0	0.0%
446 Transportation Management	28,125	0	75,000	150,000	153,750	153,750	100.0%
571 Bus Fuel	0	0	0	0	57,750	57,750	100.0%
Total 5540 Contract Transportation	3,499,052	3,597,106	745,468	3,245,932	3,763,444	166,338	4.6%

5550 Public Transportation

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

PROGRAM	2017-2018 Actual Expenditures	2018- 2019 Budget	2018-2019 Expenditures at 1/15/2019	2018-2019 Projected Expenditures	2019-2020 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
5550 Public Transportation							
404 Public Transportation	18,858	26,000	7,933	21,000	25,000	-1,000	-3.9%
Total 5550 Public Transportation	18,858	26,000	7,933	21,000	25,000	-1,000	-3.9%

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 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 Teachers' Retirement System (TRS). The rate is set by the retirement system. The amount budgeted in 2019-2020 is 8.86% of certified payroll. The rate was 10.62% of certified payroll in 2018-2019.

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 Worker's Compensation

Workers Compensation insurance coverage is required by law. Effective, 7/1/2018 the District joined the Southern Westchester Cooperative Worker's 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, CSEA and Clerical contracts require a payment to the Mamaroneck Teacher's 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 Clerical and Administrators' unit members are covered with two different disability contracts and the CSEA is covered for disability through the State Insurance Fund.

9060 Hospitalization and Medical Insurance

The District operates a self-funded Hospitalization and Medical Plan.

9061 Prescription Coverage

The District operates a self-funded Prescription Coverage Plan.

9062 Medicare Plan B

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

SUMMARY OF BENEFITS

PROGRAM	2017-2018 Actual Expenditures	2018-2019 Budget	2018-2019 Expenditures at 1/15/2019	2018-2019 Projected Expenditures	2019-2020 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
9010 NYS Employee's Retirement	1,651,077	1,881,352	845,372	1,725,664	1,841,230	-40,122	-2.1%
9020 NYS Teacher's Retirement	5,667,437	6,587,716	2,706,778	6,383,164	5,880,249	-707,467	-10.7%
9030 Social Security	5,333,998	5,641,902	2,294,334	5,509,356	5,723,583	81,681	1.4%
9040 Workers' Compensation	846,978	555,801	625,141	1,005,801	555,801	0	0.0%
9045 Life Insurance	87,087	92,000	52,522	89,483	95,000	3,000	3.3%
9046 Employer TSA Benefit	77,348	72,000	0	80,000	85,000	13,000	18.1%
9050 Dental and Vision Coverage	968,775	989,000	985,003	1,018,000	863,975	-125,025	-12.6%
9051 Unemployment Benefits	78,026	67,000	15,084	67,000	47,000	-20,000	-29.9%
9055 Disability Insurance	5,860	5,130	3,953	5,929	10,200	5,070	98.8%
9060 Hospitalization and Medical Insurance	13,018,171	15,871,602	6,854,123	12,895,595	14,428,842	-1,442,760	-9.1%
9061 Prescription Coverage	3,880,253	3,873,318	2,025,333	4,900,000	5,113,450	1,240,132	32.0%
9062 Medicare Part B	836,285	775,000		857,725	966,774	191,774	24.7%
Employee Benefits Total	32,451,295	36,411,821	16,407,643	34,537,717	35,611,104	-800,717	-2.2%

9710 Serial Bonds

This pays for any costs the District might incur when considering a new bond and fees that need to be paid for mandated annual financial disclosures.

PROGRAM	2017-2018 Actual Expenditures	2018-2019 Budget	2018-2019 Expenditures at 1/15/2019	2018-2019 Projected Expenditures	2019-2020 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
9710 Serial Bonds							
702 Fiscal Agent Fees	1,750	2,500	0	1,750	2,500	0	0.00%
Total 9710 Serial Bonds	1,750	2,500	0	1,750	2,500	0	0.00%

9789 EPC Lease

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

PROGRAM	2017-2018 Actual Expenditures	2018-2019 Budget	2018-2019 Expenditures at 1/15/2019	2018-2019 Projected Expenditures	2019-2020 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
9789 EPC Lease							
600 Principal	307,668	314,900	314,900	314,900	322,322	7,422	2.36%
700 Interest	87,414	80,183	80,183	80,183	72,761	-7,422	-9.26%
Total 9789 EPC Lease	395,082	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	2017-2018 Actual Expenditures	2018-2019 Budget	2018-2019 Expenditures at 1/15/2019	2018-2019 Projected Expenditures	2019-2020 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
9901 Interfund Transfers							
960 Transfer to Debt Service Fund	7,492,581	7,212,777	4,706,751	7,212,777	5,937,677	-1,275,100	-17.7%
960 Transfer to Special Aid Fund	204,430	185,000	0	185,000	220,000	35,000	18.9%
Total 9901 Interfund Transfers	7,697,011	7,397,777	4,706,751	7,397,777	6,157,677	-1,240,100	-16.8%

DEBT SERVICE SCHEDULE

School Year	6/15/2010 17,000,000	2/15/2012 3,505,000	7/18/2012 11,815,000 Refinance	8/15/2013 5,000,000	7/15/2014 8,745,000 Refinance	7/15/2014 4,455,000	7/13/2017 9,340,000	Projected in budget
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	4,972,696
21-22	1,520,431	313,800		417,615	1,573,250	361,206	785,700	4,972,002
22-23	1,518,713	313,000		418,684		365,306	783,600	3,399,302
23-24	1,519,025	312,100		419,059		364,066	781,050	3,395,300
24-25	1,511,100	311,100		419,159		362,338	778,050	3,381,747
25-26				418,703		365,050	779,600	1,563,353
26-27				417,298		366,300	775,550	1,559,148
27-28				419,930		366,250	776,050	1,562,230
28-29				416,765		365,900	775,950	1,558,615
29-30						360,325	770,250	1,130,575
30-31							769,100	769,100
31-32							767,350	767,350

TAX CALCULATIONS

2019-2020 Recommended Budget		139,875,230
Projected revenues other than property taxes	minus	13,351,833
2019-2020 Recommended Tax Levy	equals	126,523,397
Current Taxable Assessments	divided by	9,373,260,109
	multiplied by	1,000
Projected 2019-2020 Tax Rate	equals	13.50
Assessed value of an average home in the District		1,253,000
	divided by	1,000
Tax rate	multiplied by	13.50
Estimated school taxes for 2019-2020		16,916

PROJECTED 2019-2020 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 2019-2020 school year.)		
	2018/19 Approved Actual Tax Levy	\$125,356,075
(times)	Tax Base Growth Factor (latest for Town)	1.0008
	Total	\$125,456,360
		\$125,456,360
(add)	2018/19 Payments in Lieu of Taxes (PILOT)	\$44,137
	Total	\$125,500,497
	2018/19 Exemptions (Prior Year)	
(subtract)	Tort judgments greater than 5% of tax levy	\$0
(subtract)	Capital Tax Levy (including debt service) (less building aid)	\$6,194,577
	Prior Year Tax Levy Limit	\$119,305,920
	Prior Year Tax Levy Limit	\$119,305,920
(times)	Allowable Levy Growth Factor (lesser of 2% or CPI)	2.00%
		\$121,692,038
		\$121,692,038
(subtract)	2019/20 Payments in Lieu of Taxes (PILOT) ESTIMATE	\$45,229
	Total	\$121,646,809
		\$121,646,809
(add)	Available Carryover	\$0
	Current Year Tax Levy Limit	\$121,646,809
	(to be submitted to State Comptroller, Commissioner of Tax & Finance and the Commissioner of Education by March 1st)	
	Current Year Tax Levy Limit	\$121,646,809
	2019/20 Exemptions (Current Year)	
(add)	Tort judgments greater than 5% of tax levy	\$0
(add)	ERS contribution increase greater than 2 percentage points	\$0
(add)	TRS contribution increase greater than 2 percentage points	\$0
(add)	Capital Tax Levy (including debt service) (less building aid ESTIMATE)	\$4,876,588
	\$8,235,552 budgeted debt service + 395,083 EPC - \$1,690,884 building aid = \$6,939,751	
	Allowable tax levy prescribed by Chapter 97 of the Laws of 2011 (with a simple majority vote)	\$126,523,397
	Recommended 2019/20 Tax Levy:	\$126,523,397
	Recommended \$ Increase to the Tax Levy:	\$1,167,322
	Recommended % Increase to the Tax Levy:	0.93%

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 not exceed the cap and therefore requires a majority 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 %
2012 - 2013	\$124,295,897	-0.82%	\$110,266,899	1.09%	\$111,850,843	2.53%	-\$1,583,944	-1.45%
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%
Recommended 2019-2020	\$139,875,230	.67%	\$126,523,397	.93%	\$126,523,397	.93%	0	0

FUND BALANCE

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

Budget surpluses / deficits result from lower / higher than anticipated 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 also 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 Retirement System for non-certified staff. Since the rates have stabilized, there is currently no plan to fund this reserve.

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 2018-2019 budget plan appropriated \$1,250,000 as a revenue item. The recommended 2019-2020 budget continues to reduce 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	Projected Fund Balance at 6/30/2019
<u>Restricted</u>				
Repairs	9,095	9,137	9,247	9,247
Retirement Contribution	572,438	0	0	0
Tax Certiorari	6,643,433	4,976,681	5,272,532	5,272,532
Unemployment Benefits	34,043	0	0	0
Worker's Compensation	168,973	0	450,000	450,000
Total Restricted	7,427,982	4,985,818	5,731,779	5,731,779
<u>Assigned</u>				
Appropriated Fund Balance	2,830,381	2,560,336	1,250,000	400,000
Purchases on Order	482,045	91,168	633,300	200,000
Total Assigned	3,312,426	2,651,504	1,883,300	600,000
<u>Unassigned</u>				
Fund Balance	4,834,928	4,500,244	4,761,186	5,433,808
Total Unassigned	4,834,928	4,500,244	4,761,186	5,433,808
Total Fund Balance	15,575,336	12,137,566	12,376,265	11,765,587

SALARY & BENEFIT INFORMATION

To be added

BUDGET BY COMPONENT

Mamaroneck Union Free School District

'State Category (3-Part Budget) Report'

State Function	Description	2018-2019 Adopted Budget	2019-2020 Proposed Budget	Percent Change
Administration				
1010	Board Of Education	31,565	31,665	0.3%
1040	District Clerk	14,568	14,859	2.0%
1060	District Meeting	46,450	48,550	4.5%
1240	Chief School Administrator	396,682	398,252	0.4%
1310	Business Administration	977,249	842,673	-13.8%
1320	Auditing	99,600	135,105	35.6%
1325	Treasurer	16,336	17,625	7.9%
1345	Purchasing	114,007	148,902	30.6%
1420	Legal	291,000	291,000	0.0%
1430	Personnel	655,164	678,703	3.6%
1480	Public Information and Services	150,750	154,510	2.5%
1621	Maintenance of Plant	156,750	152,250	-2.9%
1670	Central Printing & Mailing	-	37,500	100.0%
1680	Central Data Processing	622,994	691,168	10.9%
1910	Unallocated Insurance	531,703	552,049	3.8%
1950	Assessments on School Property	-	172,500	100.0%
1981	BOCES Administrative Costs	115,000	110,000	-4.3%
2010	Curriculum Devel and Suprvsn	323,531	393,163	21.5%
2020	Supervision-Regular School	3,770,460	3,779,491	0.2%
2060	Research, Planning & Evaluation	541,884	435,945	-19.6%
2070	Inservice Training-Instruction	-	2,500	100
2250	Prg For Sdnts w/Disabil-Med Elgble	492,772	502,332	1.9%
2855	Interscholastic Athletics-Reg Schl	180,767	188,683	4.4%
9000	Employee Benefits	4,023,871	3,928,118	-2.4%
9089	Other (specify)	72,000	85,000	18.1%
Total Administration		13,625,103	13,792,543	1.2%
Capital				
1620	Operation of Plant	5,719,386	6,214,121	8.7%
1621	Maintenance of Plant	2,908,631	2,888,845	-0.7%
1930	Judgments and Claims	100,000	100,000	0.0%
1940	Purch of Land/Right of Way	344,500	175,755	-49.0%
5530	Garage Building	14,200	15,100	6.3%
9000	Employee Benefits	4,236,910	3,998,166	-5.6%
9711	Serial Bonds-School Construction	2,500	2,500	0.0%
9789	Other Debt (specify)	395,083	395,083	0.0%
9901	Transfer to Debt Service Fund	7,212,777	5,937,677	-17.7%
Total Capital		20,933,987	19,727,247	-5.8%
Program				
2010	Curriculum Devel and Suprvsn	862,987	850,580	-1.4%
2110	Teaching-Regular School	44,746,392	45,954,127	2.7%
2250	Prg For Sdnts w/Disabil-Med Elgble	17,196,195	17,321,390	0.7%
2280	Occupational Education	-	50,322	100.0%
2330	Teaching-Special Schools	235,000	282,000	20.0%
2610	School Library & AV	1,026,692	1,161,355	13.1%
2630	Computer Assisted Instruction	1,261,586	1,245,267	-1.3%
2810	Guidance-Regular School	2,185,584	2,460,782	12.6%
2815	Health Svcs-Regular School	1,029,966	1,205,970	17.1%
2820	Psychological Svcs-Reg Schl	1,675,123	1,798,024	7.3%
2825	Social Work Svcs-Regular School	631,633	811,463	28.5%
2850	Co-Curricular Activ-Reg Schl	313,024	354,024	13.1%
2855	Interscholastic Athletics-Reg Schl	1,047,147	1,142,374	9.1%
5510	District Transport Svcs-Med Elgble	282,736	109,498	-61.3%
5540	Contract Transportation-Med Elgble	3,597,106	3,763,444	4.6%
5550	Public Transportation	26,000	25,000	-3.8%
9000	Employee Benefits	28,079,040	27,599,820	-1.7%
9901	Transfer to Other Funds	185,000	220,000	18.9%
Total Program		104,381,211	106,355,440	1.9%
Report Totals		138,940,301	139,875,230	0.7%

2019-2020 PROPERTY TAX REPORT CARD

	Budgeted 2018-2019	Proposed Budget 2019-2020	Percent Change
Total Budgeted Amount, not including Separate Propositions	138,940,301	139,875,230	.7%
A. Proposed Tax Levy to Support the Total Budgeted Amount 1	125,356,075	126,523,397	.9%
B. Tax Levy to Support Library Debt, if Applicable	0	0	
C. Tax Levy for Non-Excludable Propositions, if Applicable 2	0	0	
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable	0	0	
E. Total Proposed School Year Tax Levy (A + B + C + D)	125,356,075	126,523,397	.9%
F. Permissible Exclusions to the School Tax Levy Limit	6,194,577	4,876,588	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions 3	117,718,871	121,646,809	
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library debt and/or Permissible Exclusions (E – B – F + D)	119,161,498	121,646,809	
I. Difference: (G – H); (negative value requires 60.0% voter approval) 2	1,442,627	0	
Public School Enrollment	5,600	5,634	.6%
Consumer Price Index			2.44%

1 Include any prior year reserve for excess tax levy, including interest.

2 Tax Levy associated with educational or transportation services propositions are not eligible for exclusion under the School Tax Levy Limit and may affect voter approval requirements.

3 For 2019-2020, includes any carryover from 2018-2019 and excludes any tax levy for library debt or prior year reserve for excess levy, including interest.

	Actual 2017-2018	Projected 2018-2019
Adjusted Restricted Fund Balance	5,731,779	5,731,779
Assigned Appropriated Fund Balance	1,883,300	600,000
Adjusted Unrestricted Fund Balance	4,761,186	5,433,808
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	3.4%	3.9%

	Balance at 1/31/2019	Projected Balance at 6/30/19	Intended Use
Reserve for Repairs	9,247	9,247	To pay for unexpected repairs
Reserve for Workers Compensation	0	450,000	To pay for tail claims
Reserve for Tax Certiorari	3,272,532	5,272,532	To pay for refunds of prior year's taxes

To be replaced with 2019-2020 form when available.

EXEMPTION IMPACT REPORT

School District - 553201 Mamaroneck
 Equalized Total Assessed Value 10, 178, 174, 973

Exemption	Exemption	Statutory	Number of Exemptions	Total Equalized Value	Percent of Value
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	0.42
13500	TOWN - GENERALLY	RPTL 406(1)	87	67,594,700	0.66
13510	TOWN - CEMETERY LAND	RPTL 446	1	1,10,000	0.01
13650	VG - GENERALLY	RPTL 406(1)	89	115,798,855	1.14
13800	SCHOOL DISTRICT	RPTL 408	12	212,281,600	2.09
14100	USA - GENERALLY	RPTL 400(1)	3	6,27,000	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	10,290,200	0.10
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	26	128,786,400	1.27
25120	NONPROF CORP - EDUCL(CONST PRO	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	5,709,000	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	196	7,973,280	0.08
41124	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	29	1,131,000	0.01
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	123	8,162,068	0.08
41134	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	27	1,755,000	0.02
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	35	3,186,180	0.03
41800	PERSONS AGE 65 OR OVER	RPTL 467	131	33,207,978	0.33
41834	ENHANCED STAR	RPTL 425	433	97,282,496	0.96
41854	BASIC STAR 1999-2000	RPTL 425	2,836	305,525,532	3.00

School District - 553201 Mamaroneck

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
41930	DISABILITIES AND LIMITED INCOM	RPTL459-c	4	538,485	0.01
Total Exemptions Exclusive of System Exemptions:			4,085	1,207,722,892	11.9
Total System Exemptions: Totals:			0	0	0
Total System Exemptions: Totals:			4,085	1,207,722,892	11.9

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: _____

SCHOOL DISTRICT REPORT CARD

To be updated when information becomes available.

The New York State School Report Card Fiscal Accountability Summary for Mamaroneck Union Free School District (2016-2017)

Commissioner's Regulations require 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.

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).

Mamaroneck UFSD	General Education	Special Education
Instructional Expenditures	\$74,577,514	\$28,312,880
Pupils	5,323	731
Expenditures Per Pupil	\$14,010	\$38,732

Similar District Group Low Need/Resource Capacity	General Education	Special Education
Instructional Expenditures	\$5,462,665,953	\$2,069,725,028
Pupils	372,709	52,036
Expenditures Per Pupil	\$14,657	\$39,775

All School Districts	General Education	Special Education
Instructional Expenditures	\$33,423,609,457	\$14,485,942,749
Pupils	2,649,519	460,996
Expenditures Per Pupil	\$12,615	\$31,423

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 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.

The New York State School Report Card
Information about Students with Disabilities for
Mamaroneck Union Free School District (2016-2017)

Commissioner's Regulations require 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 Placement (Percent of Time Inside Regular Classroom)	Mamaroneck UFSD		Similar District Group (Low Need/Resource Capacity)	NY State
	Number of Students	Percent of Students	Percent of Students	Percent of Students
80% or More	463	68.5%	61.6%	58.4%
40% - 79%	74	11.0%	18.3%	11.9%
Less than 40%	56	8.3%	11.3%	19.6%
Separate Settings	33	4.9%	5.1%	5.9%
Other Settings	50	7.4%	3.7%	4.5%

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 BEDS Day, which is the first Wednesday of the reporting year. 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

Mamaroneck UFSD	Similar District Group	NY State
10.5%	12.4%	14.9%

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 Groups are identified according to the Need-to-Resource-Capacity Index. More information is available on our NRC capacity categories page.

You can see the New York State School Report Card by going to:
<https://data.nysed.gov/lists.php?type=district>