



MAMARONECK SCHOOLS

# Superintendent's Recommended 2021-2022 Budget



# Recommended Budget Changes

	Budget code	Budget Description	Increase (Decrease)	Revenue Code	Revenue Description	Increase (Decrease)
Recommended Budget at 3/2/2021			144,714,871			144,714,871
<i>4/8/2021</i>						
State budget increased state aid	2110.16D.00.00.06	Salaries-Aides-DW	126,448	3101.000	Basic Formula Aid	95,850
State budget increased state aid	2850.15T.97.02.11	Salaries-Student Activities-HMX	100,000	3101.002	Building Aid	130,692
				3289.003	Other State Aid	(94)
Recommended Budget at 4/8/2021			<u>144,941,319</u>			<u>144,941,319</u>

**Using these funds to reduce the tax levy would reduce the tax rate by approximately two cents and save the average taxpayer \$2.50 per month.**

# Revenue Summary

Revenue	2019-2020 Revenues	2020-2021 Budgeted Revenues	2020-2021 Projected Revenues	2021-2022 Recommended Budget	Budget to Budget \$ +/-	Budget to Budget % +/-
Property Taxes including STAR	126,364,868	128,749,080	128,649,080	131,311,044	2,561,964	1.99%
State Aid	7,592,354	7,654,883	7,133,830	8,176,762	521,879	6.82%
Sales Tax	2,156,498	2,220,494	2,318,091	2,220,494	0	0.00%
Health Services	891,162	925,000	821,896	900,000	-25,000	-2.70%
Other	887,837	629,335	624,177	667,519	38,184	6.07%
Rental of Facilities	446,721	621,000	340,279	605,500	-15,500	-2.50%
Interest and Earnings	461,083	480,000	85,715	125,000	-355,000	-73.96%
Tuition	541,575	425,000	599,575	430,000	5,000	1.18%
Medicare Part D Reimbursement	321,485	300,000	274,156	300,000	0	0.00%
Refund of Prior Year's Expense	361,920	205,000	227,200	205,000	0	0.00%
Appropriated Fund Balance	0	400,000	400,000	0	-400,000	-100.00%
Total	140,025,503	142,609,792	141,473,999	144,941,319	2,331,527	1.63%

# 2021-2022 Tax Levy Cap Calculation

## Mamaroneck Union Free School District Property Tax Cap Calculation under Chapter 97 of the Laws of 2011

	2020-2021 Approved Actual Tax Levy	128,749,080
(times)	Tax Base Growth Factor (latest for Town)	1.0005
	<b>Total</b>	<b>128,813,455</b>
		128,813,455
(add)	2020-2021 Payments in Lieu of Taxes (PILOT)	46,360
	<b>Total</b>	<b>128,859,815</b>
(subtract)	Capital Tax Levy (including debt service) (less building aid)	4,810,609
	<b>Prior Year Tax Levy Limit</b>	<b>124,049,206</b>
(times)	Allowable Levy Growth Factor (lesser of 2% or CPI)	1.23%
		<b>125,575,011</b>
(subtract)	2021-2022 Payments in Lieu of Taxes (PILOT) ESTIMATE	47,519
	<b>Current Year Tax Levy Limit</b>	<b>125,527,492</b>
(add)	Capital Tax Levy (including debt service) (less building aid ESTIMATE)	4,768,769
	<b>Allowable tax levy prescribed by Chapter 97 of the Laws of 2011 (with a simple majority vote)</b>	<b>130,296,261</b>
	Allowable increase under the tax levy cap	<b>1,547,181</b>
	Percentage increase under the tax levy cap	1.20%
	<b>Proposed \$ Increase to the Tax Levy:</b>	<b>2,561,964</b>
	<b>Proposed % Increase to the Tax Levy:</b>	<b>1.99%</b>

**Reducing the tax levy to below the tax levy cap would require a decrease of \$ 1,014,783 that would represent cuts in all areas including at least 11.0 FTEs**

# Cost/Benefit - Reducing Tax Levy

## Reducing the Tax Levy

- To move under the allowable tax levy limit, would require a decrease of \$1,014,783.
- Results in annual budget to budget increases that do not account for actual annual increases to salary, benefits, and program costs that exceed 1%.
- Requires use of fund balance and/or reduction of expenditures.
- Provides minimal reduction in tax rate.

## Impact on the System

- Limits the ability to grow the budget and meet staffing and program requirements.
- Results in the reduction of staff (equivalent to 11 FTEs) and program offerings.
- Reduces the ability to fund reserves to address long term financial obligations
- Negatively impacts the District' fiscal stress scores and credit rating.
- Moves the District farther away from a balanced budget.

# Fund Balance - Other Districts

	<b>Total Fund Balance at June 30, 2020</b>	<b>2020-2021 Budget</b>	<b>Fund Balance as a % of 20-21 Budget</b>	<b>2019-2020 Enrollment</b>
Bedford	20,656,448	139,737,083	14.78%	3,901
Blind Brook - Rye	5,617,572	50,409,032	11.14%	1,364
Bronxville	8,313,530	50,099,483	16.59%	1,636
Byram Hills	22,981,553	94,534,535	24.31%	2,275
Chappaqua	22,911,851	128,237,168	17.87%	3,626
Eastchester	7,693,052	88,835,000	8.66%	3,235
Harrison	31,379,780	123,428,299	25.42%	3,622
Mamaroneck	16,807,365	142,609,792	11.79%	5,615
New Rochelle	36,325,740	283,930,535	12.79%	10,511
North Salem	7,476,228	44,967,709	16.63%	1,046
Rye City	18,034,756	92,391,461	19.52%	3,219
Rye Neck	13,433,530	44,545,814	30.16%	1,580
Scarsdale	26,664,738	162,696,316	16.39%	4,743
<b>Total</b>	<b><u>238,296,143</u></b>	<b><u>1,446,422,227</u></b>	<b>17.39% AVG</b>	

# Expenditures

Expenditure	2019-2020 Expenditures	2020-2021 Budget	2020-2021 Projected Costs	2021-2022 Recommended Budget	Budget to Budget \$ +/-	Budget to Budget % +/-
Salaries	76,626,845	78,105,015	74,974,886	78,494,192	605,527	0.49%
Benefits	34,471,349	37,734,801	37,061,156	38,205,772	470,971	1.25%
Debt Service	6,269,461	6,120,279	6,120,279	6,293,770	173,491	2.83%
Special Education (excluding salaries)	4,276,485	4,979,868	4,586,269	5,109,236	129,368	2.60%
Contractual Costs	5,398,177	4,493,026	7,652,541	4,857,434	364,408	8.11%
Transportation	2,470,664	4,151,252	4,015,291	4,542,504	391,252	9.42%
Operations & Maintenance (excl salaries and utilities)	2,654,494	2,240,973	2,737,970	2,267,676	26,703	1.19%
Utilities	1,632,965	2,235,735	1,693,531	2,261,031	25,296	1.13%
Software and Supplies	1,361,996	1,169,087	647,984	1,073,634	(95,453)	-8.16%
Textbooks	650,170	665,009	682,258	679,409	14,400	2.17%
Other	604,006	714,747	1,380,627	1,156,661	441,914	61.83%
Total Budget	136,416,612	142,609,792	141,552,792	144,941,319	2,331,527	1.63%



# Components of Budget Growth

2021-2022 Proposed Budget	144,941,319	
2020-2021	142,609,792	
<b>Budget Growth</b>	<u>2,331,527</u>	1.63%

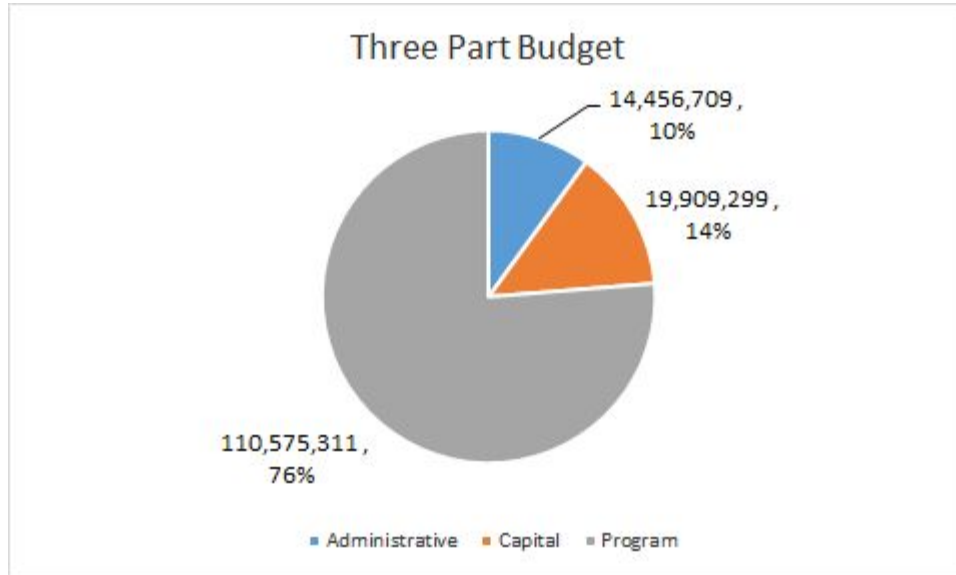
<b>Major Components of Budget Changes</b>	<b>2021-2022 Dollar Increase (Decrease)</b>	<b>Percent of Budget</b>	<b>Proportion of Total Growth</b>
Salaries	605,527	0.42%	25.97%
Benefits	470,971	0.33%	20.20%
Transportation	391,252	0.27%	16.78%
BOCES Services	244,031	0.17%	10.47%
Debt Service	173,492	0.12%	7.44%
Special Education - Tuition and Related Services	129,368	0.09%	5.55%
Other	316,886	0.22%	13.59%
	<u>2,331,527</u>	<u>1.63%</u>	<u>100.00%</u>



# Proposed Budget Summary by Object

PROGRAM	2019-2020 Actual Expenditures	2020-2021 Budget	2020-2021 Expenditures at 4/15/2021	2020-2021 Projected Expenditures	2021-2022 Proposed Budget	Budget to Budget \$ Change	Budget to Budget % Change
100 Salaries	76,444,486	77,888,665	52,128,852	74,974,886	78,494,192	605,527	0.78%
200 Equipment	329,456	383,245	274,118	386,526	387,230	3,985	1.04%
400 Purchased Services	16,238,957	18,032,056	11,082,359	19,253,440	19,135,430	1,103,374	6.12%
500 Materials & Supplies	2,430,182	2,225,746	3,141,924	3,531,505	2,124,925	-100,821	-4.53%
800 Benefits	34,471,351	37,734,801	27,705,879	36,956,656	38,205,772	470,971	1.25%
600, 700 & 900 EPC/Fiscal & Transfers	6,502,201	6,345,279	3,009,047	6,449,779	6,593,770	248,491	3.92%
<b>Total</b>	<b>136,416,633</b>	<b>142,609,792</b>	<b>97,342,179</b>	<b>141,552,792</b>	<b>144,941,319</b>	<b>2,331,527</b>	<b>1.63%</b>

# Three-Part Budget



**Administrative** - costs to manage the District including supervision, curriculum and instruction planning, business functions, personnel activities, legal fees, printing, BOCES admin charges, sewer taxes and mailing

**Capital** - costs to operate the schools, including operations, maintenance, bond payments, judgments, and taxes on bisected properties

**Program** - costs to provide all services to children including general programs, special education services, student support services, and extracurricular programs

# Recommended 2021-2022 Budget Statistics

Total Budget	\$	144,941,319
Budget-to-Budget Increase (\$)	\$	2,331,527
Budget-to-Budget Increase (%)		1.63%
Tax Levy	\$	131,311,044
Tax Levy Increase (\$)	\$	2,561,964
Tax Levy Increase (%)		1.99%
Projected Tax Rate	\$	14.01
Estimated Tax Rate Increase per \$1,000 of taxable assessed value (\$)	\$	.25
Estimated Tax Rate Increase (%)		1.84%
Estimated Increase on Average Assessment of \$1,250,000	\$	316

# 2021-2022 Contingent Budget

	Superintendent's Recommended Budget	Contingent Budget
Budget to Budget % +/_	144,941,319	142,379,355
Reduction Required		2,561,964

A contingency budget would require a decrease of \$ 2,561,964 that would represent cuts in all programs including at least 22.0 FTEs

# Federal Funding - Special Aid Funds

Name of Funding	Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSA)	American Rescue Plan Act Funding (ARPA)
Amount of Funding	\$ 1,195,742	\$ 1,620,869
Period of expenditures/ encumbrances	Costs incurred beginning March 13, 2020  Encumber by 9/30/2023	With federal extensions - 62.5% by 6/30/2022, 12.5% in each of the following three years without federal extensions - 50% in each of the next two years
Method of Funding	Spend, apply, receive reimbursement	Spend, apply, receive reimbursement
Plans	n/a	Spending plan must be posted on the District's website by 7/1/2021
Use of Funds	Addressing learning loss, preparing schools for re-opening, and testing, repairing, and upgrading projects to improve air quality in school buildings	Reserve at least 20% of the funds to address learning loss Balance of funds may be used for a variety of non-recurring educational, technology, and facilities expenditures

## 2021-2022 Budget Preparation Calendar

March 2, 2021	Superintendent's Recommended 2021-22 Budget Presentation
March 16, 2021	Detailed Budget Presentation
April 6, 2021	Detailed Budget Presentation
April 13, 2021	Detailed Budget Presentation
April 20, 2021	Adoption of the 2021-2022 Budget and Property Tax Report Card
May 4, 2021	Public Hearing on the Budget
May 18, 2021	Budget Vote