



Mamaroneck School District Superintendent's Recommended 2018-2019 Budget



Presented on March 6, 2018



Who We Are Today

- A high-performing public school system offering a broad range of programs and educational experiences.
- A district with unwavering focus on quality instruction, leadership, and professional feedback.
- A school system enhanced by a web of community partnerships (Sheldrake, STEM Alliance, MSF) that enliven, enrich, and add value to teaching and learning.
- An educational institution committed to innovation, best practice, and nimbleness in response to emerging educational opportunities and approaches.
- A vibrant professional community defined by continuous professional learning, growth, and development.
- A system experiencing unprecedented enrollment growth K – 12 predicted to continue for the future.



Points of Pride

- Regionally-recognized fine & performing arts programs
- Inner resilience, mindfulness, and systemic focus on the whole child
- Nationally-recognized literacy practices
- Robust in-district instructional coaching model
- Extensive and accomplished athletic teams
- Innovative design, computer science, engineering, and robotics initiatives
- Exemplary programs and services to meet the individual learning needs of students
- Wide-range of authentic learning opportunities
- Equity of opportunity to access rigorous academic course work
- Enduring commitment to foster biliteracy and biculturalism through dual-language and world language programs, and foreign exchanges.



Mamaroneck UFSD – By the Numbers

- 1,122 3rd, 4th, and 5th grade students participating in orchestra or band (85% of enrolled students)
- 188 MHS students (12%) enrolled in computer science courses
- 13,447 books read by HMX students since September
- 250 MHS students engaged in original science and civic research
- 730 elementary students programming Finch robots
- 1,239 AP Exams projected to be written in May by 545 students
- 1,710 grade 5 – 8 students completing Capstone Projects
- 200 seniors participating in a internship experience
- 159 books hand-selected for each elementary classroom library
- 264 students becoming biliterate, bilingual, and multicultural through Dos Caminos dual language program.
- 29 of 33 varsity athletic teams recognized as scholar athlete teams
- 188 musical performances in 179 days of school
- 112 elementary class trips to Sheldrake Environmental Center



How Did We Get Here?

- Sound fiscal management, conservative annual budget growth, and financial transparency
- Alignment of budgetary resources to District Goals, program development and enhancement
- Openness to pilot, launch, or grow new initiatives with consideration of future obligations and costs
- Efficient use of staff, investment in technology, and strategic capital improvements
- Data-driven decision-making, systems-thinking, and receptivity to change, program review and evaluation, and willingness to eliminate programs
- Choosing value over cost

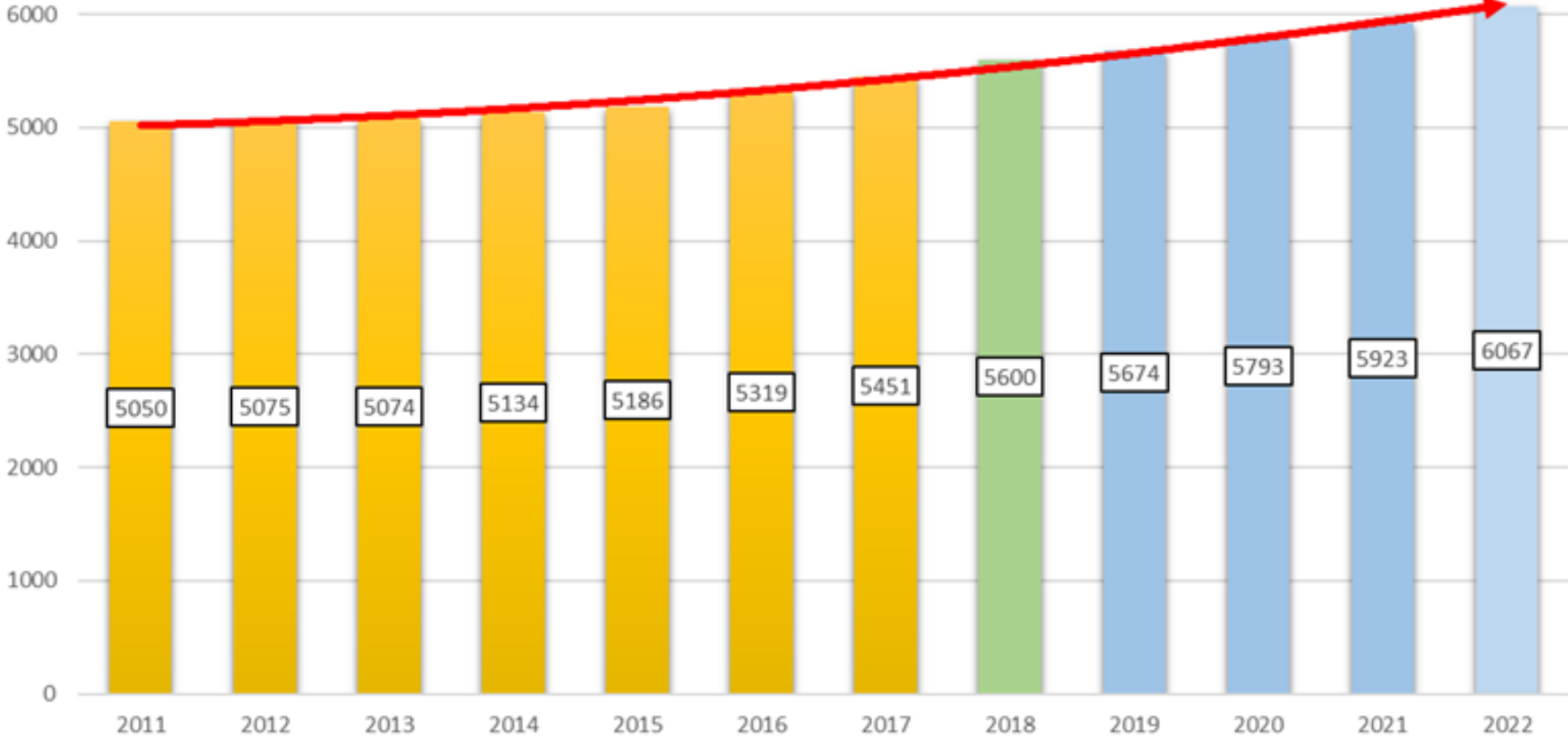


Financial Challenges in the 2018-2019 Budget

- Continuing enrollment increases
- Increasing salary and benefit costs
- Decreasing Reserves and fund balance
- 4 out of 5 unsettled collective bargaining agreements
- Housing/development growth



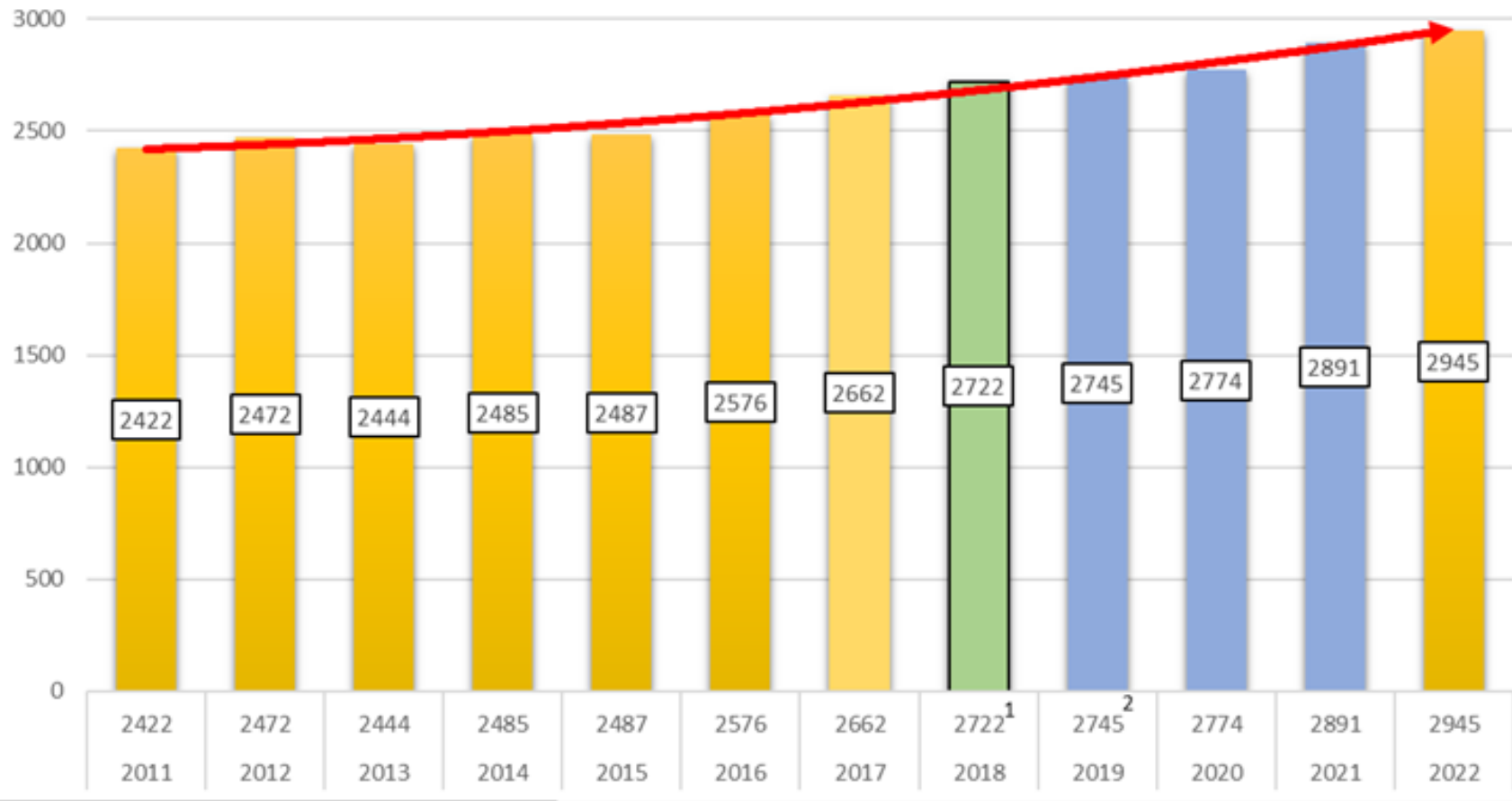
Total K-12 Enrollment Over Time with Projection



1. K-12 Enrollment as of March 5, 2018
2. 2019-2022 Projections based on Forecast 5 Analytics



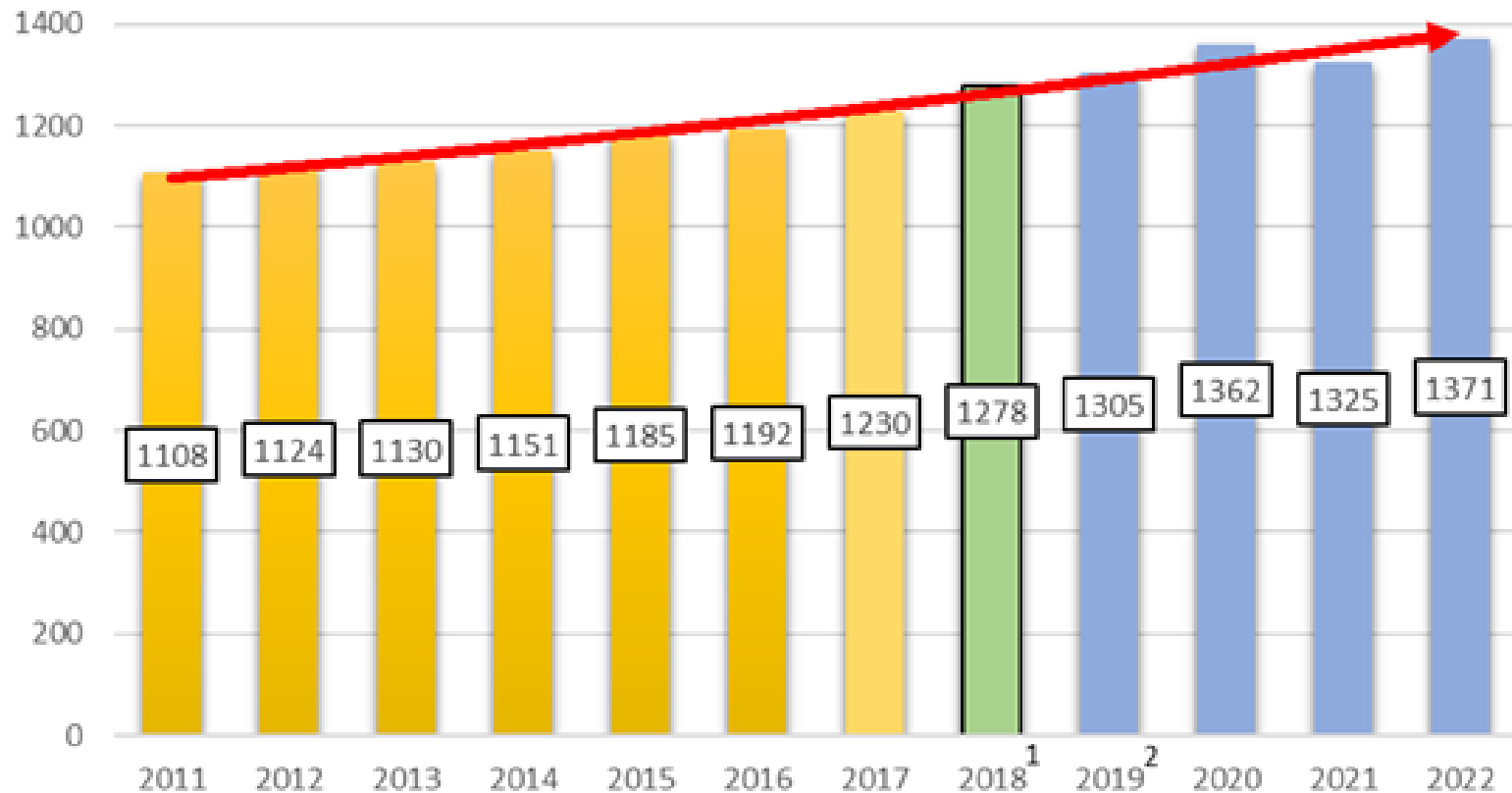
Total K-5 Enrollment Over Time with Projection



1. K-5 Enrollment as of March 5, 2018

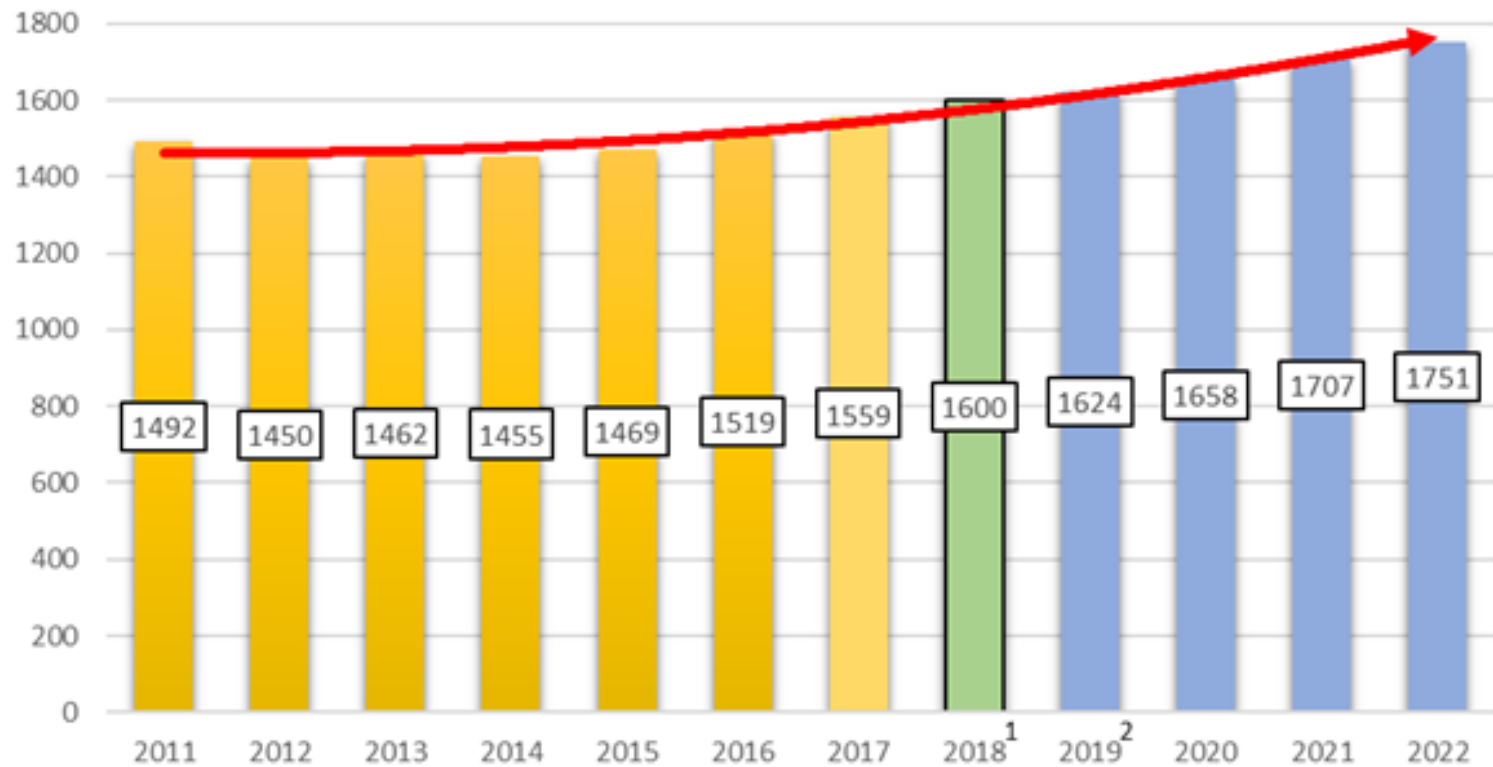
2. 2019-2022 Projections based on Forecast 5 Analytics

Total 6-8 Enrollment Over Time with Projection



1. 6-8 Enrollment as of March 5, 2018
2. 2019-2022 Projections based on Forecast 5 Analytics

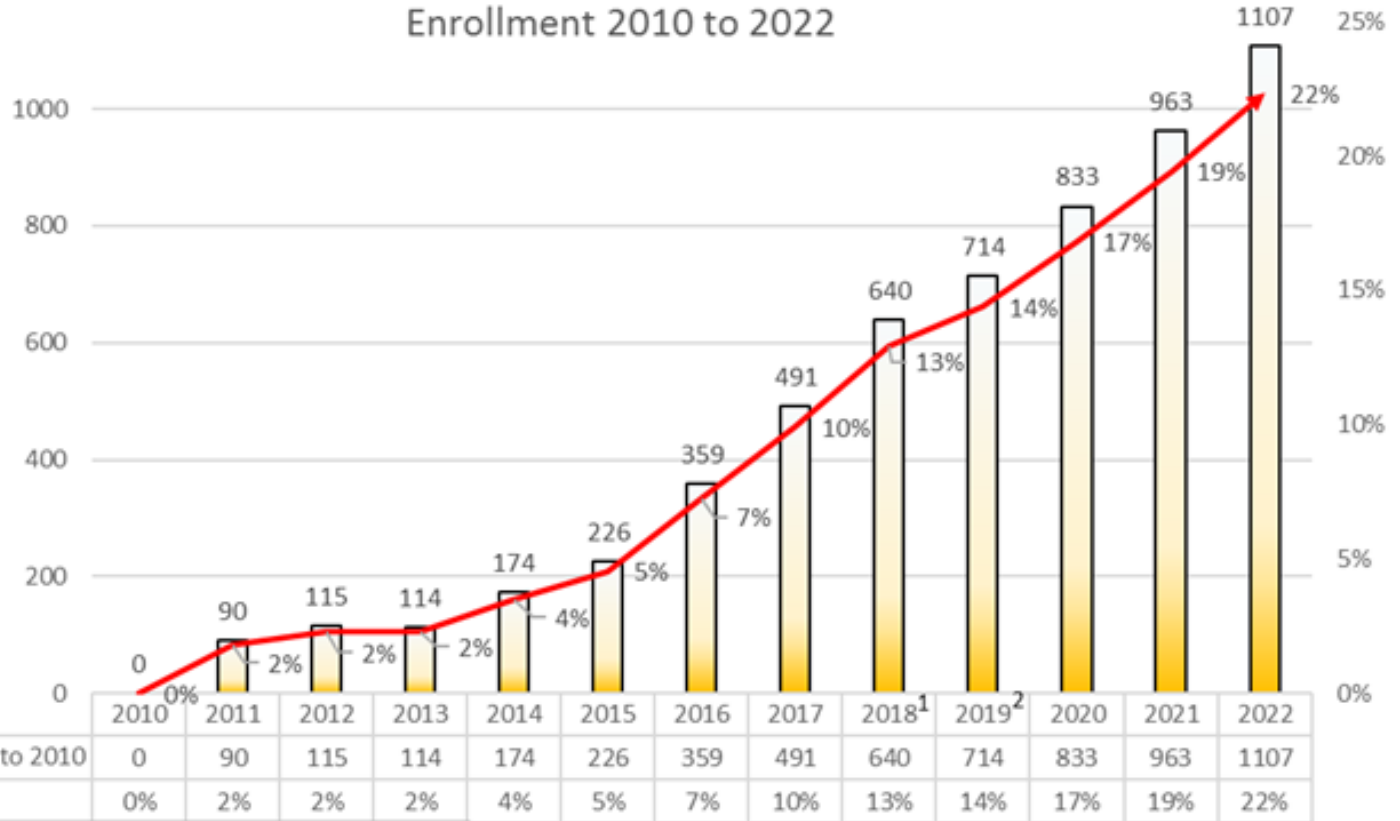
Total 9-12 Enrollment Over Time with Projection



1. 9-12 Enrollment as of March 5, 2018

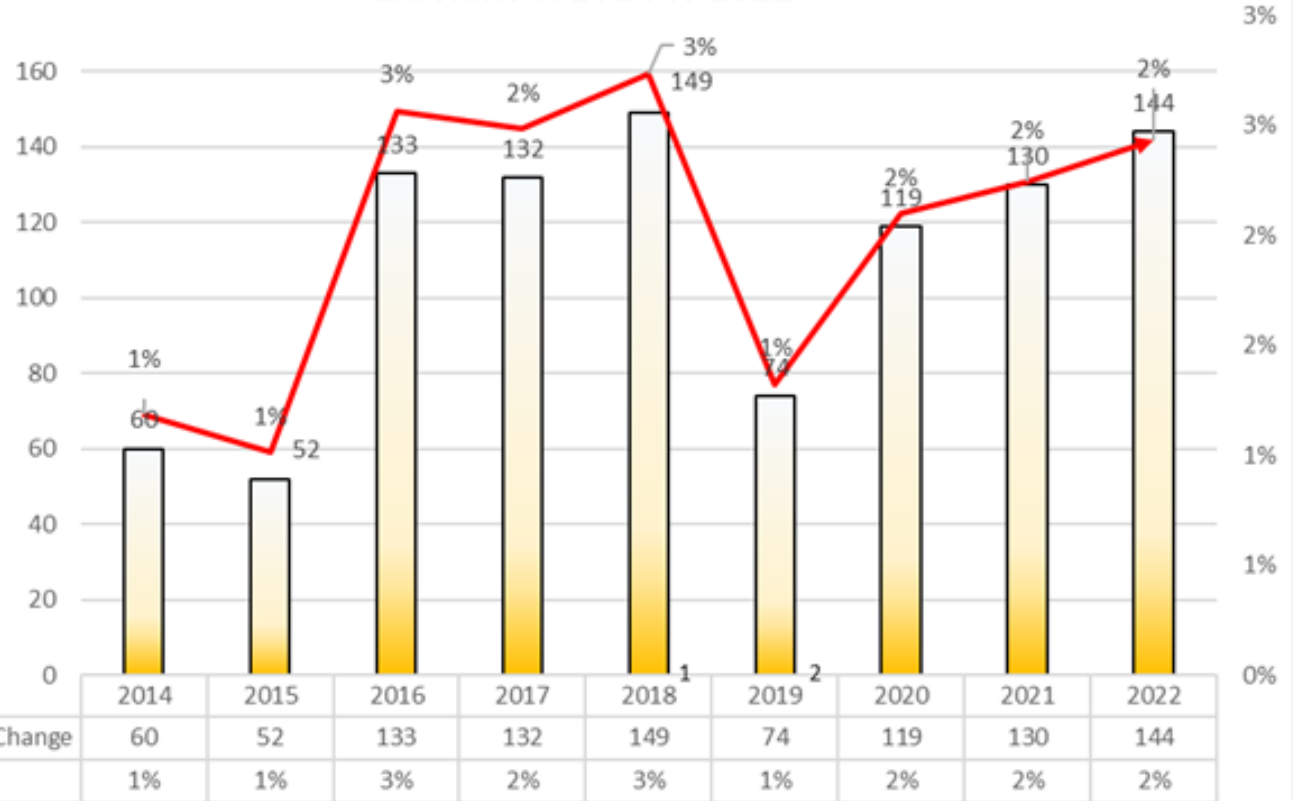
2. 2019-2022 Projections based on Forecast 5 Analytics

Change in District Enrollment 2010 to 2022



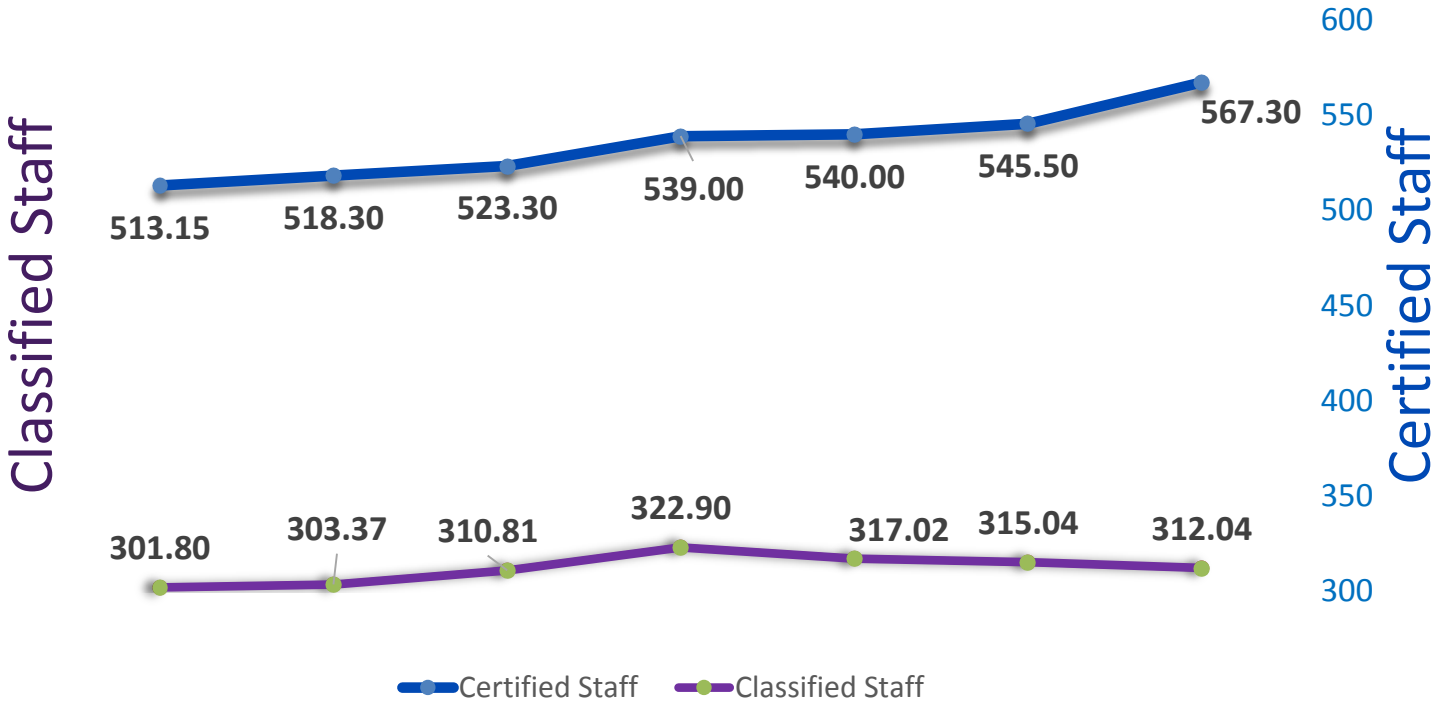
- 1. K-12 Enrollment as of March 5, 2018
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Year to Year Changes in District Enrollment 2014 to 2022

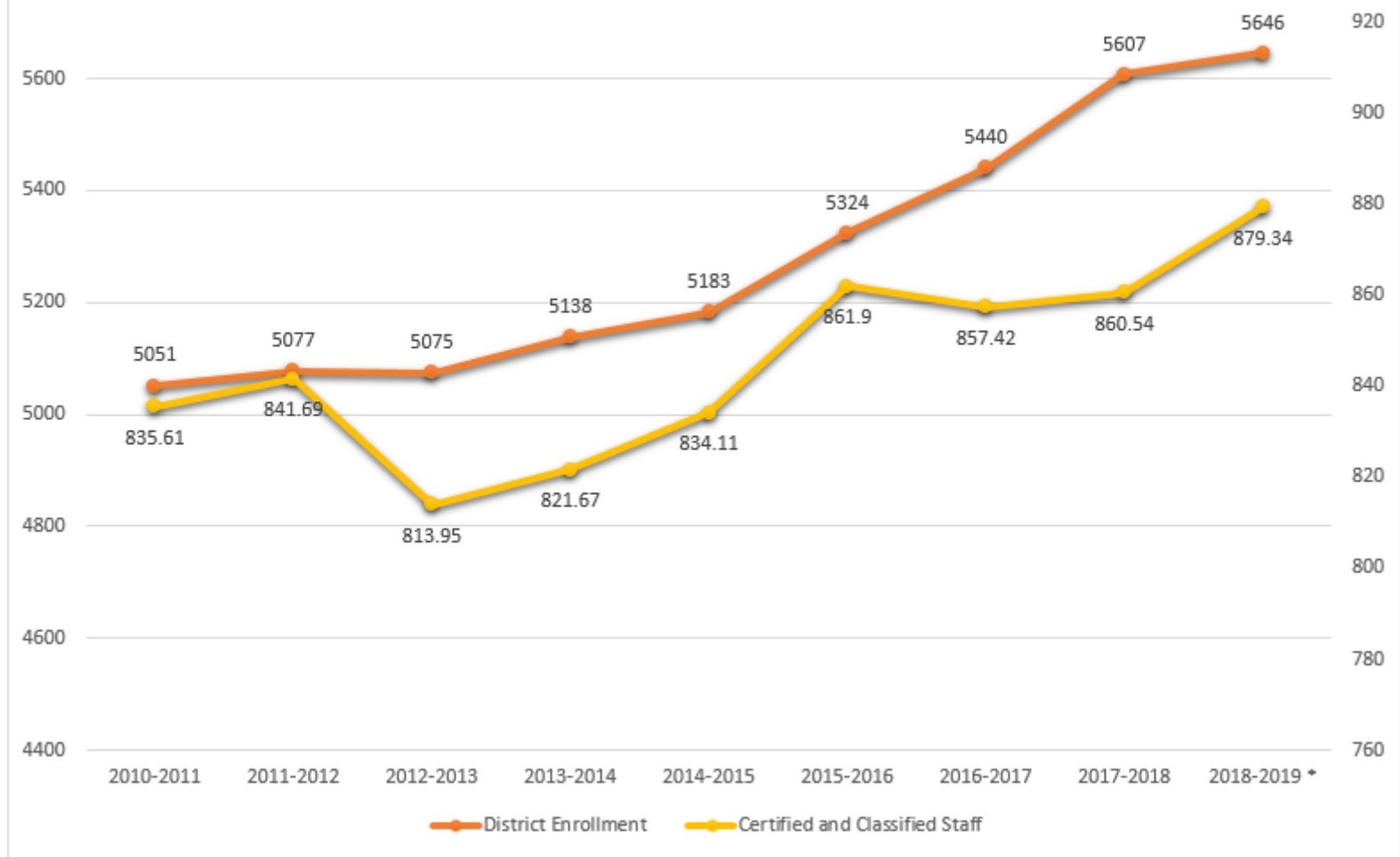


- 1. K-12 Enrollment as of March 5, 2018
- 2. 2019-2022 Projections based on Forecast 5 Analytics

Total Staff



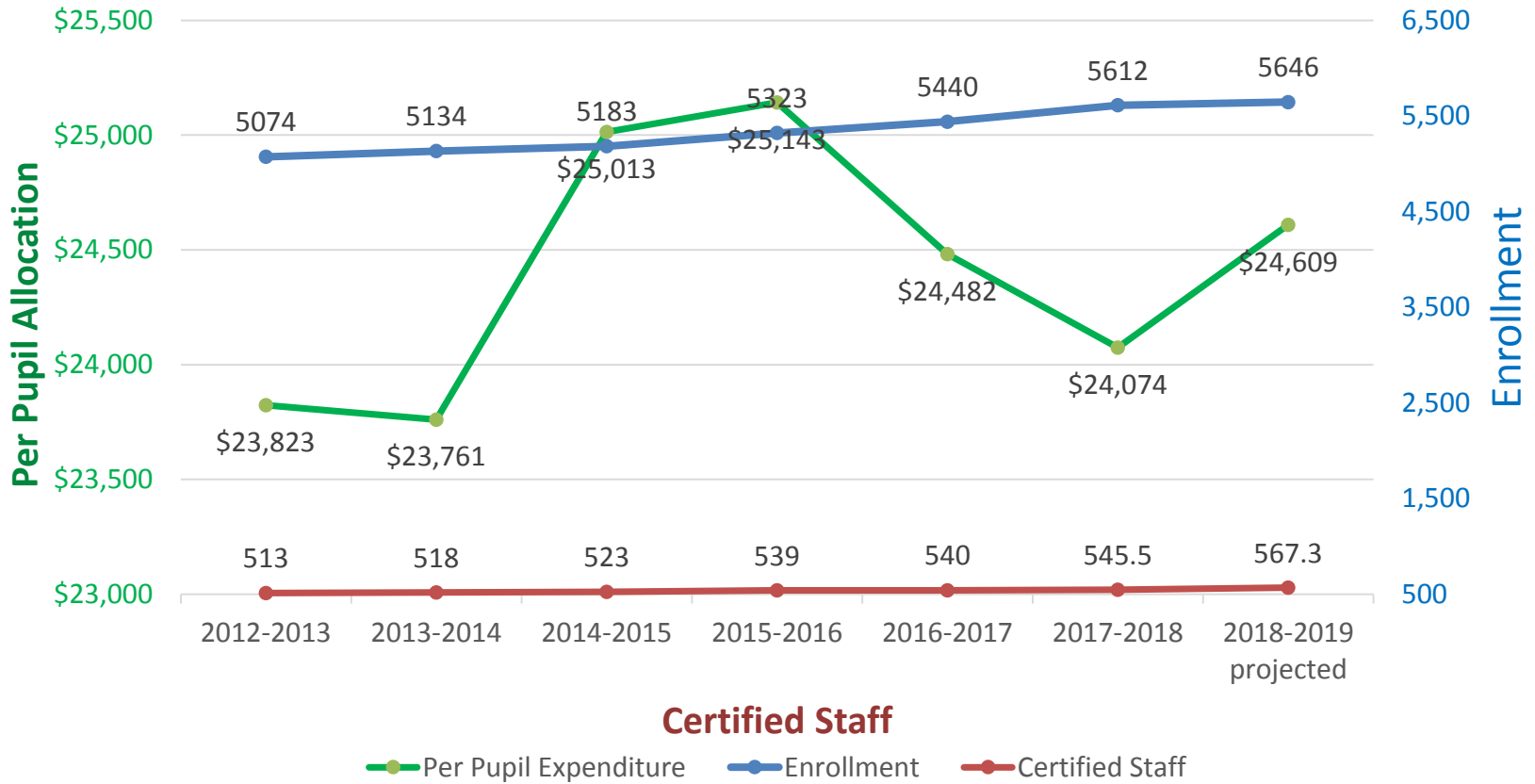
Historical District Enrollment and Staffing Trends



* Based on Forecast 5 Projections



Enrollment, Staff and Per Pupil Allocations



Elementary Enrollment Projections

School	Grade	2017-2018			2018-2019					
		Actual Enrollment	BOE Class Size	Actual Classes	Projected Enrollment	Potential Classes	Change in Sections	Potential Enrollment	BOE Class Size	Available Projected Seats
		2017-18 ¹	Guidelines	2017-18	2018-19 ²	2018-2019		2018-2019	Guidelines	Seats
Central School	K	88	22	4	80	4		88	22	8
	1	79	22	4	88	4		88	22	0
	2	88	25	4	79	4		100	25	21
	3	81	25	3	88	4	1	100	25	12
	4	93	26	4	81	4		104	26	23
	5	80	26	4	93	4		104	26	11
	Total	509		23	509	24	1	584		75
Chatsworth Avenue School	K	130	22	6	116	6		132	22	16
	1	128	22	6	130	6		132	22	2
	2	126	25	5	128	6	1	150	25	22
	3	113	25	5	126	5		125	25	-1
	4	119	26	5	113	5		130	26	17
	5	111	26	5	119	5		130	26	11
	Total	727		32	732	33	1	799		67
Mamaroneck Avenue School	K	52	19	3	66	3		66	22	0
	K-DL	69	24	3	48	2	-1	48	24	0
	1	66	21	3	52	3		66	22	14
	1-DL	48	24	2	69	3	1	72	24	3
	2	72	21	3	66	3		75	25	9
	2-DL	47	24	2	48	2		48	24	0
	3	59	21	3	72	3		75	25	3
	3-DL	39	24	2	47	2		48	24	1
	4	84	25	4	59	3	-1	78	26	19
	4-DL	43	24	2	39	2		48	24	9
	5	106	25	5	84	4	-1	104	26	20
5-DL		24		43	2	2	48	24	5	
MultiGrade	45			33						
	Total	730		32	726	32	0	776		50
Murray Avenue School	K	127	22	6	119	6		132	22	13
	1	118	22	6	127	6		132	22	5
	2	146	25	6	118	5	-1	125	25	7
	3	103	25	4	146	6	1	150	25	4
	4	142	26	6	103	4	-1	104	26	1
	5	121	26	5	142	6	1	156	26	14
	Total	757		33	755	33	0	799		44
District	Total	2723		120	2722	122	2	2958		236

1. Enrollment as of March 2018

2. Kindergarten enrollment projection from Forecast 5 Projection Tool

Program Goals in the 2018-2019 Budget

- Expand hands-on curriculum resources and professional development to align elementary and middle science curricula with NYS Science Learning Standards
- Provide additional oversight to K-5 Dual Language instruction and K-12 English as a New Language Program
- Maintain grade level team structure and favorable class size at Hommocks Middle School
- Maintain resources to support the District's Literacy Stretch Goal
- Add staff district-wide to meet projected enrollment increases and growing student participation in music, world languages, and physical education
- Add special education teachers to meet program requirements for students with special needs.
- Expand use of online learning technologies district-wide including expansion of the elementary robotics and computer science programs
- Take advantage of technological efficiencies to reduce non-instructional staffing
- Maintain the District's reserve funds
- Address a range of needs including physical plant, programs, and equipment

Recommended 2018-2019 Budget Summary

■ Supt. Recommended budget	\$	138,940,301
■ Budget-to-budget \$ increase		3,836,510
■ Budget-to-budget % increase		2.84%
■ Tax Levy \$ increase	\$	4,789,660
■ Tax Levy % increase		3.97%
■ Projected tax rate <small>(per 1,000)</small>	\$	13.38
■ Projected tax rate increase \$	\$.09
■ Projected tax rate increase %		.67%

Three Part Budget

	<u>\$ Amount</u>	<u>% of Budget</u>
Program Component	104,279,657	75.05%
Capital Component	20,933,987	15.07%
Administrative Component	13,726,657	9.88%



Expenditures

Expenditure	2016-2017 Actual Expenditure	2017-2018 Budgeted Revenues	2017-2018 Expenditures at 2/19/2018	2017-2018 Projected Expenditures	2018-2019 Proposed Expenditure	\$ Change	% Change
Salaries	71,368,429	73,062,404	38,484,997	72,471,008	76,275,117	3,212,713	4.40%
Benefits	34,162,313	35,314,629	18,623,744	34,637,184	36,411,821	1,097,192	3.11%
Special Education	4,171,334	4,059,508	1,655,717	4,244,678	4,349,216	289,708	7.14%
Debt Service	8,630,635	7,887,664	5,387,443	7,887,663	7,607,860	- 279,804	-3.55%
Transportation	3,405,936	3,623,830	1,795,565	3,525,693	3,771,190	147,360	4.07%
Utilities	1,788,176	1,947,752	1,093,715	2,037,239	2,103,225	155,473	7.98%
Operations & Maintenance (no utilities)	1,853,909	2,040,332	971,622	1,770,386	1,793,435	- 246,897	-12.10%
Supplies	2,005,443	2,453,575	1,519,303	2,063,030	2,132,432	- 321,143	-13.09%
Other	5,796,470	4,714,097	3,261,430	5,858,375	4,496,005	- 218,092	-4.63%
Total Budget	133,182,645	135,103,791	72,793,536	134,495,256	138,940,301	3,836,510	2.84%

Major Components of Budget Changes

<u>Category</u>	<u>2018-2019 Dollar Growth</u>	<u>Percent of Budget</u>	<u>Proportion of Total Growth</u>
• Salaries	3,212,713	2.38%	83.74%
• Health Insurance	984,560	0.73%	25.66%
• Pensions	701,807	0.52%	18.29%
• Consultants - Spec Ed	484,811	0.36%	12.64%
• Transportation	464,437	0.34%	12.11%
• Utilities	155,473	0.12%	4.05%
• Co-op Camp	83,000	0.06%	2.16%
• Consultants-Other	61,742	0.05%	1.61%
• Travel and Conference	(10,350)	-0.01%	-0.27%
• Equipment	(40,832)	-0.03%	-1.06%
• Textbooks	(56,164)	-0.04%	-1.46%
• Miscellaneous	(58,086)	-0.04%	-1.51%
• Special Education Tuition	(151,468)	-0.11%	-3.95%
• BOCES Serv (not spec ed)	(215,530)	-0.16%	-5.62%
• Supplies	(218,643)	-0.16%	-5.70%
• Transfer to Other Funds	(296,804)	-0.22%	-7.74%
• Other Benefits	(589,175)	-0.44%	-15.36%
• Other	<u>(674,981)</u>	<u>-0.50%</u>	<u>-17.59%</u>
Total	3,836,510	2.84%	100.00%



Change in Staffing – District-wide

Certified Staff

Director of Dual Language and ENL	1.0
Music Teacher	0.6
Physical Education Teacher	<u>0.4</u>
Change in certified staff	2.0

Classified Staff

Clerical Support	-2.0
Transportation	<u>-1.0</u>
Change in classified staff	-3.0

Net change -1.0



Changes in Staffing – Elementary Schools

Certified Staff

Elementary Teacher – Central School	1.0
Elementary Teacher – Chatsworth School	1.0
Elementary Teacher Contingency positions based on enrollment	2.0
Special education teachers – MAS	<u>1.5</u>
Change in certified staff	5.5

Classified Staff

Teacher Aides at MAS	<u>2.0</u>
Change in classified staff	2.0
Net change	7.5



Changes in Staffing – Hommocks Middle School

Certified Staff

English Teacher	1.0
Math Teacher	1.0
Physical Education Teacher	0.8
Science Teacher	1.0
Social Studies Teacher	1.0
Special Education Teacher	1.5
World Language Teachers	<u>1.0</u>
Change in certified staff	7.3

Classified Staff

Teacher Aides	<u>- 2.0</u>
Change in classified staff	- 2.0

Net change 5.3



Changes in Staffing – Mamaroneck High School

Certified Staff

English Teacher	0.5
Math Teacher	0.5
Physical Education Teacher	0.5
Science Teacher	0.5
Social Studies Teacher	0.5
Teaching Assistants	4.0
World Language Teachers	<u>0.5</u>
Change in certified staff	7.0
Net change	7.0



Special Education Costs

(including salaries)

Expenditure	2016-2017 Expenditures	2017-2018 Budgeted Expenditures	2017-2018 Projected Costs	2018-2019 Proposed Budget	Budget to Budget \$ +/-	Budget to Budget % +/-
Total Expenditures	15,898,967	16,645,232	16,711,323	17,731,187	1,085,955	6.52%



Transportation

Expenditure	2016-2017 Expenditures	2017-2018 Budgeted Expenditures	2017-2018 Projected Costs	2018-2019 Proposed Budget	Budget to Budget \$ +/-	Budget to Budget % +/-
5510 District Transportation Services	299,995	332,381	330,656	284,155	-48,226	-14.51%
5530 Garage Building	9,901	12,700	11,900	14,200	1,500	11.81%
5540 Contract Transportation	3,260,671	3,437,245	3,364,115	3,597,106	159,861	4.65%
5550 Public Transportation	21,512	26,000	23,000	26,000	0	0.00%
Total	3,592,079	3,808,326	3,729,671	3,921,461	113,135	2.97%



Benefits

Expenditure	2016-2017 Expenditures	2017-2018 Budgeted Expenditures	2017-2018 Projected Costs	2018-2019 Proposed Budget	Budget to Budget \$ +/-	Budget to Budget % +/-
NYSERS Classified Employee's Retirement System	1,635,550	2,153,290	1,793,290	1,881,352	-271,938	-12.63%
NYSTRS Certified Employee's Retirement System	6,695,266	5,885,909	5,770,909	6,587,716	701,807	11.92%
Social Security	5,129,548	5,825,010	5,368,477	5,641,902	-183,108	-3.14%
Worker's Compensation	661,198	658,385	946,279	555,801	-102,584	-15.58%
Welfare Fund	945,592	1,000,675	978,675	989,000	-11,675	-1.17%
Unemployment	53,952	100,000	64,356	67,000	-33,000	-33.00%
Health Insurance	18,900,236	19,535,360	19,558,198	20,519,920	984,560	5.04%
Life/Disability/Other	140,971	156,000	157,000	169,130	13,130	8.42%
Total	34,162,313	35,314,629	34,637,184	36,411,821	1,097,192	3.11%



Health Insurance Costs

Expenditure	2016-2017 Expenditures	2017-2018 Budgeted Expenditures	2017-2018 Projected Costs	2018-2019 Proposed Budget	Budget to Budget \$ +/-	Budget to Budget % +/-
Medical (9060)	14,687,581	14,373,065	15,158,198	15,871,602	1,498,537	10.43%
Prescription (9061)	3,805,580	4,423,894	3,600,000	3,873,318	-550,576	-12.45%
Medicare (9062)	407,075	738,401	800,000	775,000	36,599	4.96%
Total	18,900,236	19,535,360	19,558,198	20,519,920	984,560	5.04%

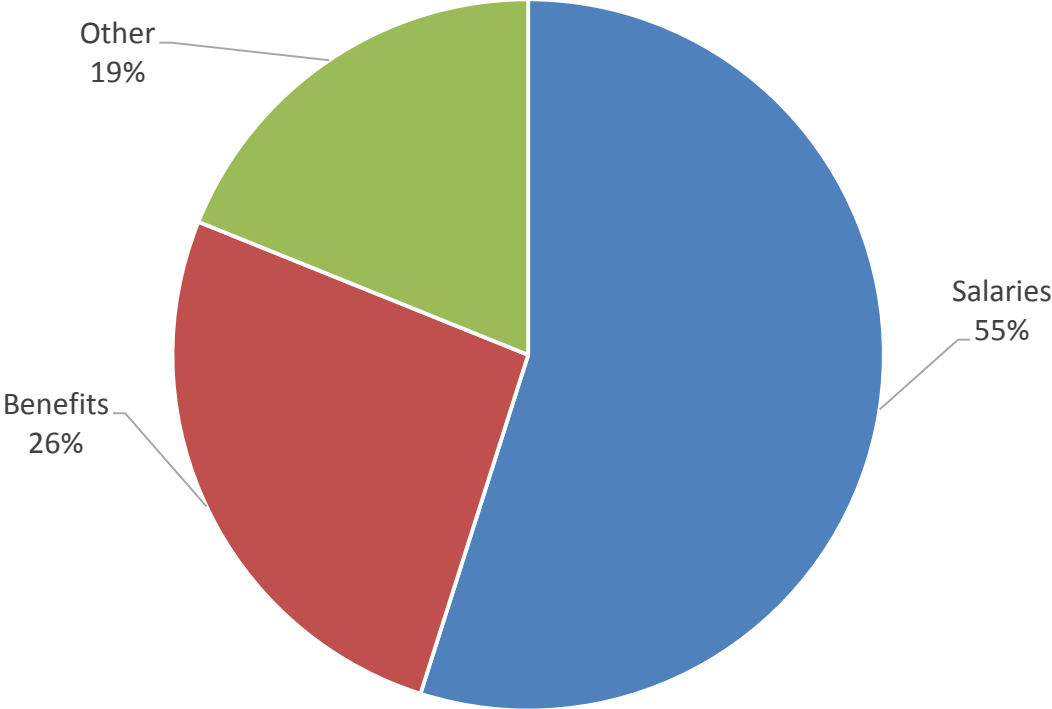


Salaries and Health Insurance Costs

Expenditure	2016-2017 Expenditures	2017-2018 Budgeted Expenditures	2017-2018 Projected Costs	2018-2019 Proposed Budget	Budget to Budget \$ +/-	Budget to Budget % +/-
Salaries	71,368,426	73,062,404	72,471,008	76,275,117	3,212,713	4.40%
Health Insurance	18,900,326	19,535,360	19,558,198	20,519,920	984,560	5.04%
Total	90,268,752	92,597,764	92,029,206	96,795,037	4,197,273	4.53%



Salaries and Benefits Represent 81% of the Budget



■ Salaries ■ Benefits ■ Other



Sources of Revenue

Revenue	2016-2017 Actual Revenue	2017-2018 Budgeted Revenues	Revenues at 2/19/2018	2017-2018 Projected Revenues	2018-2019 Proposed Revenue	\$ Change	% Change
Property taxes	117,912,071	120,566,415	105,641,682	120,566,415	125,356,075	4,789,660	3.97%
State Aid	7,298,990	7,274,134	4,989,552	7,588,863	7,749,245	475,111	6.53%
Sales Taxes	1,506,629	1,520,000	1,191,181	1,555,000	1,555,000	35,000	2.30%
Health Services	945,077	1,000,000	(2,083)	947,917	950,000	(50,000)	-5.00%
Other	751,929	773,061	365,791	729,608	837,137	64,076	8.29%
Rental of Facilities	665,191	723,845	429,911	614,455	611,400	(112,445)	-15.53%
Tuition	406,791	465,000	342,360	384,860	376,444	(88,556)	-19.04%
Refund of Prior Year Expenses	258,192	221,000	217,020	185,183	255,000	34,000	15.38%
Appropriated Fund Balance		2,560,336			1,250,000	(1,310,336)	-51.18%
Total	129,744,870	135,103,791	113,175,414	132,572,301	138,940,301	3,836,510	2.84%



2018-2019 Tax Levy Cap Calculation

2017-2018 Tax Levy		120,566,415
x Assessment Growth Factor		1.0077
		121,494,776
+ 2017-2018 PILOTS		43,061
- Tax levy to pay for local capital costs in 17-18		6,081,796
		115,456,041
x CPI or 2%	2.0%	2,309,121
- 2017-2018 PILOTS		46,291
= Tax levy limit		117,718,871
+ Tax levy to pay for local capital costs in 18-19		6,194,577
Maximum allowable tax levy (2.78% increase)		123,913,448
+ Other projected revenues		13,584,226
Maximum allowable budget based on tax levy cap		137,497,674

Tax Levy – Approved/Max Allowable

	Approved Levy	Max Allowable Levy Limit	Difference
2012-13	110,266,899	111,850,843	1,583,944
2013-14	113,281,115	116,058,320	2,777,205
2014-15	115,288,418	118,133,488	2,845,070
2015-16	117,043,027	120,367,952	3,324,925
2016-17	117,913,364	121,264,195	3,350,831
2017-18	120,566,415	122,565,225	1,998,810
Totals	694,359,238	710,240,023	15,880,785



Projected Tax Calculation

■ Proposed Budget	\$	138,940,301
■ Less: All revenue excluding taxes		13,584,226
■ Equals: Proposed Tax Levy		125,356,075
(Budget – Other Revenue = Tax Levy)		
■ Divided by: Estimated Taxable Assessments		9,367,852,987
■ Multiplied by 1,000		
■ Equals: The projected tax rate per 1,000 assessment	\$	13.38
(Tax Levy / Taxable Assessments X 1,000 = Tax Rate per 1,000)		
■ \$ Increase over prior year	\$.09
■ % Increase over prior year		.67%
■ Projected increase on average home	\$	111
(valued at \$1.255M)		

TRUE VALUE TAX RATE

(2017-2018 SCHOOL YEAR)

Rank of 40	District	True Value Tax Rate
15	New Rochelle	21.88
21	Chappaqua	20.83
22	North Salem	20.19
36	Eastchester	17.50
40	Rye Neck	15.75
42	Bedford	14.25
44	Bronxville	13.68
45	Scarsdale	13.60
47	Mamaroneck	13.31
48	Harrison	12.46
49	Rye City	9.96
	MEDIAN	14.25

PER PUPIL EXPENDITURE

(2016-2017 ACTUAL)

<u>Rank of 40</u>	<u>District</u>	<u>Per Pupil Cost</u>
2	North Salem	38,573
9	Scarsdale	30,545
14	Chappaqua	29,884
15	Harrison	29,537
16	Bedford	29,127
20	Bronxville	28,238
31	Rye City	25,527
32	Eastchester	25,094
34	Mamaroneck	24,099
36	Rye Neck	23,657
38	New Rochelle	22,984
	MEDIAN	28,238



Budget Scenarios

	Superintendent's Recommended Budget	Under the Tax Levy Cap	Contingent Budget
Budget to Budget % +/_	2.84%	1.77%	-.71%
Reduction Required	N/A	1,442,627	4,789,660



Recommended 2018-2019 Budget Summary

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2018-2019 Budget Preparation Calendar

- 3/6/2018 Superintendent's Proposed 2018-19 Budget Presentation
- 3/13/2018 Detailed Budget Presentations
- 3/20/2018 Detailed Budget Presentations
- 4/17/2018 Revenue Forecast, Review of Proposed Budget
- 4/17/2018 Adoption of 2018-2019 Budget and Property Tax Report Card
- 5/1/2018 Public Hearing on the Budget
- 5/15/2018 Budget Vote

