

SUPERINTENDENT'S 2017 – 2018 RECOMMENDED BUDGET



March 7, 2017
Board of Education Meeting

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, supervision, 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 the emerging educational opportunities and approaches.
- A vibrant professional community defined by continuous professional learning, growth, and development.

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.

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

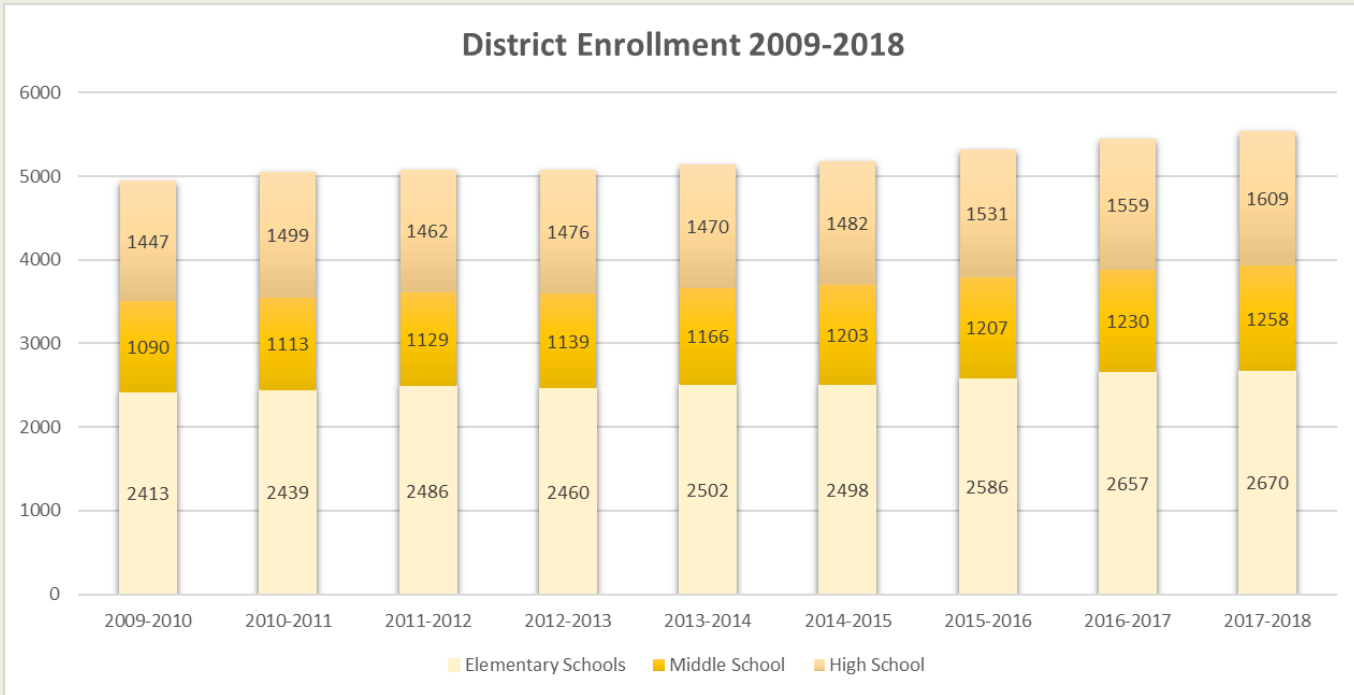
What's at Stake? – Our Crossroads Moment

Budget Override

- Maintain and expand academic and extracurricular programs
- Sustain professional development and effective supervision
- Prioritize key personnel additions, program enhancement and enrichment
- Innovation, investment, and continuous improvement
- Exemplary programs and learning experiences

Under the Cap/Contingent Budget

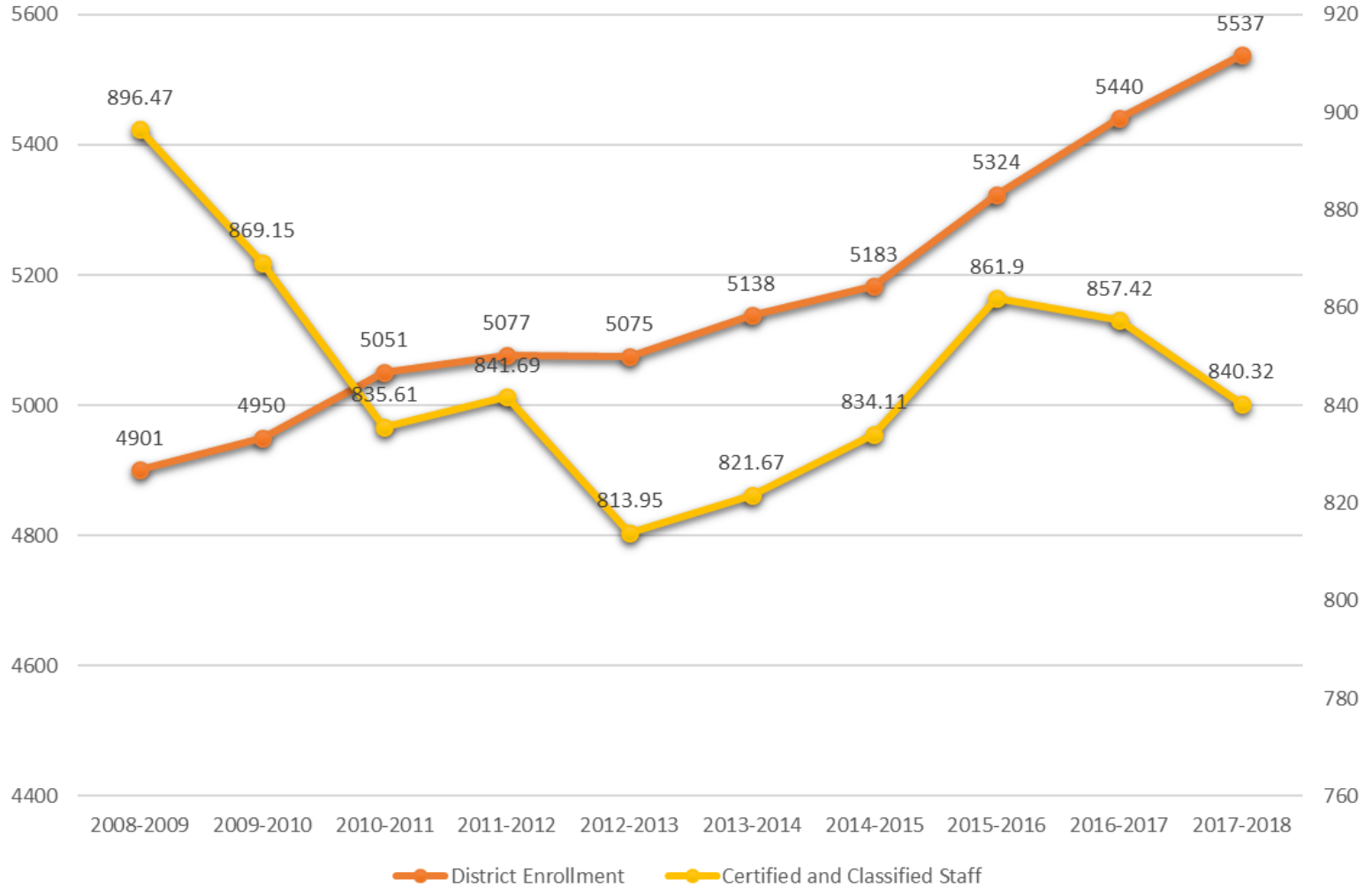
- Limit ability to maintain and support academic and extracurricular programs
- Erode program quality, standards, and depth of student learning
- Make pervasive cuts to personnel and reductions of services and programs
- Reduce/degrade educational opportunities
- Decrease ability to attract families and recruit top-notch staff



	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
Elementary Schools	2413	2439	2486	2460	2502	2498	2586	2657	2670
Middle School	1090	1113	1129	1139	1166	1203	1207	1230	1258
High School	1447	1499	1462	1476	1470	1482	1531	1559	1609
District	4950	5051	5077	5075	5138	5183	5324	5446	5537

Enrollment 2009-2018	
Students	587
% of Students	12%

Historical District Enrollment and Staffing Trends



	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
District Enrollment	4901	4950	5051	5077	5075	5138	5183	5324	5440	5537
Certified and Classified Staff	896.47	869.15	835.61	841.69	813.95	821.67	834.11	861.9	857.42	840.32



Year	Tax Levy	Under Tax Cap	Potential Tax Levy
2012-2013	\$ 110,266,899	\$ (1,583,944)	\$ 111,850,843
2013-2014	\$ 113,281,115	\$ (1,158,028)	\$ 114,439,143
2014-2015	\$ 115,288,418	\$ (17,738)	\$ 115,306,156
2015-2016	\$ 117,043,027	\$ (421,622)	\$ 117,464,649
2016-2017	\$ 117,913,364	\$ (3,018)	\$ 117,916,382

2012-2017
 Aggregate Under
 Tax Cap

 \$ (3,184,350)

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	121,262,940	3,349,576
Totals	573,792,823	587,673,543	13,880,720

Budget Highlights

Student Achievement	School Climate	Student Engagement	College and Career Readiness	Financial Sustainability	Community Engagement
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- Maintains favorable class size to meet the individual learning needs of each student.
- Provides funding to Partner with Yale University’s Center for Emotional Intelligence to pilot a elementary social and emotional intelligence framework.
- Expands high school elective pathway course sequence within design, engineering, culinary arts, and computer science.
- Provides hands-on science curriculum resources and professional development expenditures to develop and implement Next Generation Science Standards.
- Adds classroom library resources to support District Literacy Stretch Goal.
- Provides additional staffing resources to address enrollment demand for the high school Original Science Research Program.
- Adds funding to purchase District word study program.
- Supports District Authentic Interaction Stretch Goal adding funds to organize inter-school elementary collaborative academic projects.
- Adds funding to expand collaboration with Sheldrake Environmental Center.

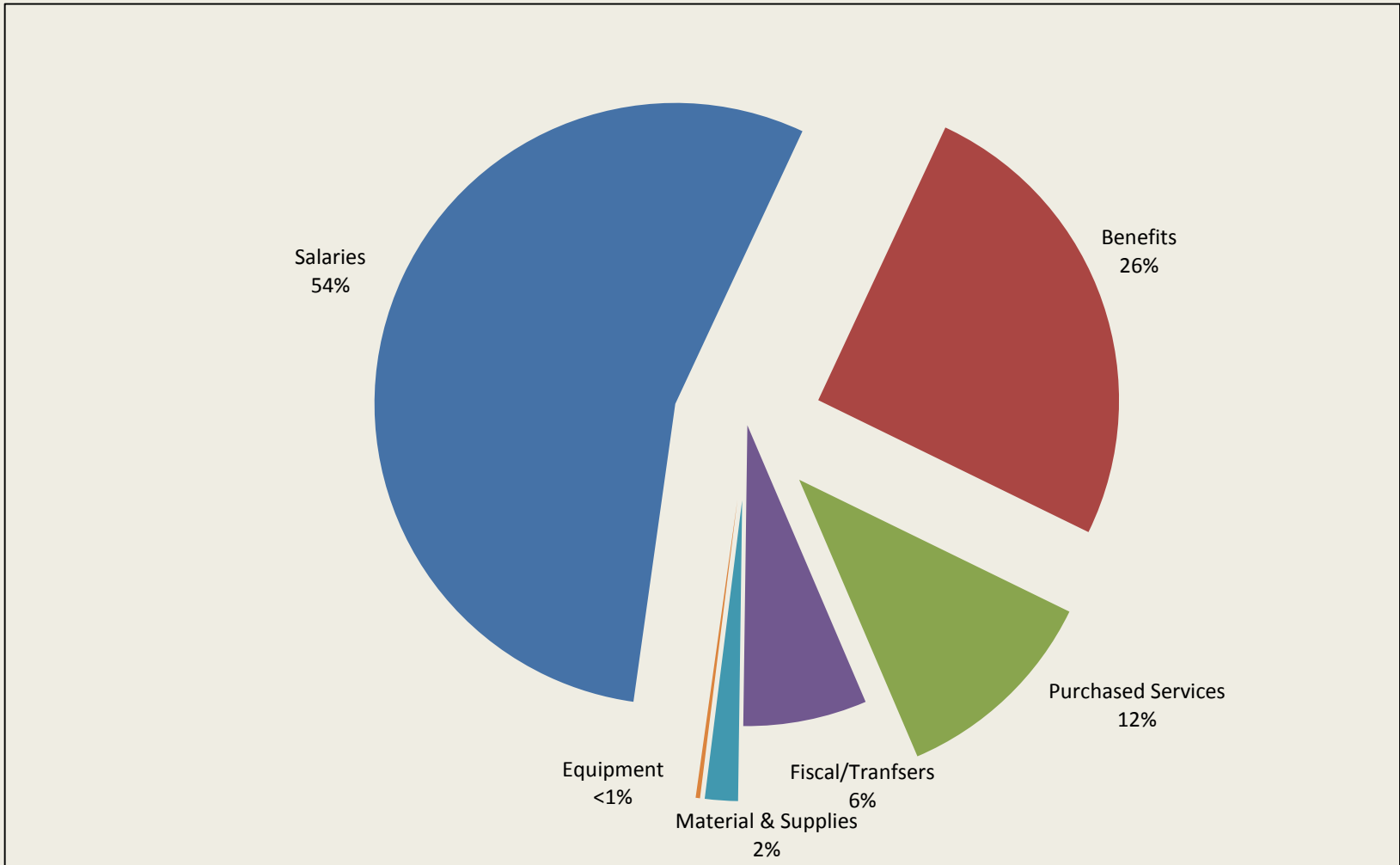
Property Tax Cap Calculation Under Chapter 97 of the Laws of 2011

	Prior Year Levy (2016-17)			\$ 117,913,364
	Tax Base Growth Factor (not yet published, used last 2 year's average)			x <u>1.0058</u>
				\$ 118,597,262
Add	2016/17 Payment in Lieu of Taxes (PILOT)			+ <u>41,832</u>
				\$118,639,094
subtract	Prior Year Exemptions	Debt Service	8,630,635	- <u>6,939,751</u>
		Less Building Aid	(1,690,884)	
		Net Exemption	6,939,751	
	Prior Year Tax Levy Limit			\$ 111,699,343
multiply	Allowable Growth Factor	(Lesser of CPI or 2%)	Estimate of 1%	x <u>1.26%</u>
				\$113,106,754
Subtract	2017/18 PILOT (Payment In Lieu of Taxes) estimate	First PILOT started in 2016/17		(<u>42,281</u>)
	Current Year Tax Levy Limit			\$113,064,473
Add	Capital Tax Levy	Projected Debt Service	7,887,664	+ <u>6,080,727</u>
		Less Estimated Building Aid	(1,806,937)	
		Projected Net Addition	6,080,727	
	Allowable tax levy			\$119,145,200
			Tax Cap Increase:	\$1,231,836
			Tax Cap Percent:	1.04%

Six-Year Budget Summary

School Year	Budget	Budget Growth %	Tax Levy	Tax Levy Growth %	Allowable Growth Tax Cap	Allowable Growth Tax Cap %	Under Tax Cap	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%	\$117,917,636	0.75%	-\$4,272	-0.01%
2017 - 2018	\$135,277,639	1.59%	\$120,834,362	2.48%	\$119,145,200	1.04%	1,689,162	1.44%
*First Year of Property Tax Cap								

What Makes Up The Budget?



Budget Summary

						vs. 2016-17 Budget	
	2015-16 Actual Expenditures	2016-17 Approved Budget	2016-17 Expenditures As of 2/15/17	2016-17 Projected Expenditures	2017-18 Proposed Budget	\$ Difference (+/-)	% Difference (+/-)
100 Salaries	71,246,531	72,874,184	38,452,111	71,396,928	73,130,404	256,220	0.35%
200 Equipment	482,488	311,272	75,391	213,725	355,782	44,510	14.30%
400 Purchased Services	14,815,478	15,101,207	8,698,524	14,943,048	15,781,585	680,378	4.51%
500 Materials & Supplies	2,272,199	2,359,919	1,547,097	2,357,264	2,453,575	93,656	3.97%
800 Benefits	33,370,144	33,657,946	19,198,803	34,284,744	35,464,629	1,806,683	5.37%
600, 700 & 900 EPC/ Fiscal &Transfers	<u>9,900,455</u>	<u>8,854,635</u>	<u>6,723,912</u>	<u>8,855,135</u>	<u>8,091,664</u>	<u>-762,971</u>	<u>-8.62%</u>
Total	132,087,295	133,159,163	74,695,838	132,050,843	135,277,639	2,118,476	1.59%

Components of Budget Growth

2016-17 Budget 133,159,163

2017-18 Budget 135,277,639

Budget Growth 2,118,476

1.59%

Major Components of Budget Growth	2017-18 Dollar Growth	Percent of Budget	Proportion of Total Growth
Health Insurance	2,284,990	1.69%	107.86%
Transportation (Contract/Trips)	413,290	0.31%	19.51%
Other Benefits (not including pension, health & prescription)	411,853	0.30%	19.44%
Special Education Tuition	286,300	0.21%	13.51%
Salaries	256,220	0.19%	12.09%
Prescription	235,103	0.17%	11.10%
Other - Net of all other increases (decreases)	202,692	0.15%	9.57%
Texbooks	127,830	0.09%	6.03%
Consultants (Special Education)	123,155	0.09%	5.81%
Transfer for Coop Camp	(20,000)	-0.01%	-0.94%
Computer related supplies	(72,410)	-0.05%	-3.42%
Occ. Ed. (BOCES)	(128,928)	-0.10%	-6.09%
Utilities	(133,385)	-0.10%	-6.30%
Transfer to Debt Service	(742,971)	-0.55%	-35.07%
Pensions	(1,125,263)	-0.83%	-53.12%
Total Budget Growth	2,118,476	1.59%	100.00%

Change by Expenditure Category

2017-18 Superintendent's Recommended Budget	\$ 135,277,639
2016-17 Budget:	<u>\$ 133,159,163</u>
Increase:	\$ 2,118,476

Due to:

■ Salaries	\$ 256,220
■ Benefits	\$ 1,806,683
■ Equipment	\$ 44,510
■ Purchased Services	\$ 680,378
■ Materials and Supplies	\$ 93,656
■ <u>Transfers/Other</u>	<u>\$ (762,971)</u>
Total	\$ 2,118,476

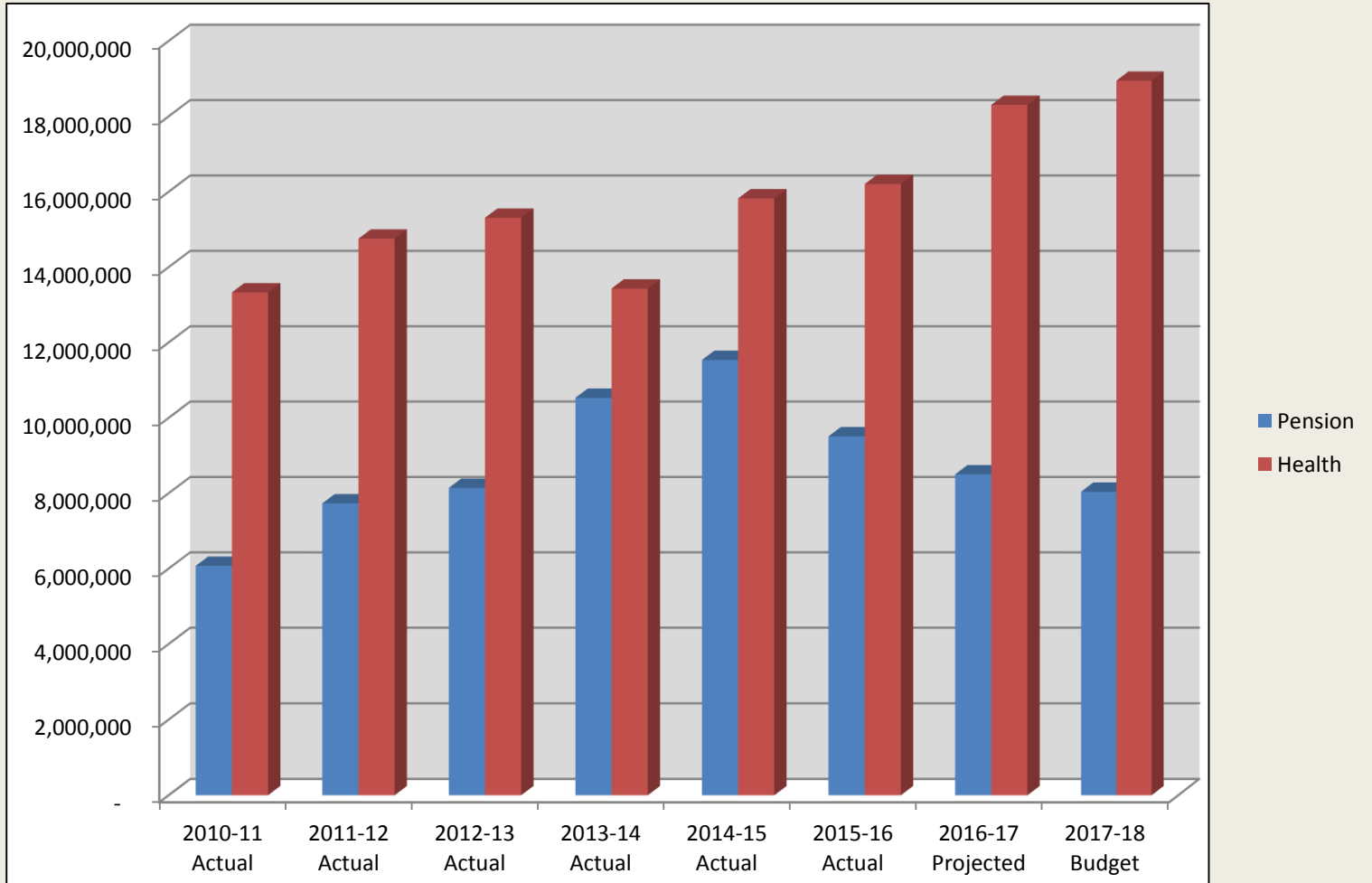
Benefits

2017-18 Superintendent's Recommended Budget :	\$	35,464,629
2016-17 Budget:	\$	<u>33,657,946</u>
Increase:	\$	1,806,683

Due to:

■ Medical	\$	2,284,990
■ Pharmacy	\$	235,103
■ Social Security	\$	224,432
■ All other	\$	187,421
■ ERS mandated by NYS	\$	(8,521)
■ <u>TRS mandated by NYS</u>	\$	<u>(1,116,742)</u>
■ Total	\$	1,806,683

Pension and Health Change



Equipment

2017-18 Superintendent's Recommended Budget :	\$	355,782
2016-17 Budget:	\$	<u>311,272</u>
Increase:	\$	44,510

Due to:

■ Maintenance Equipment	\$	43,000
■ Assistive Technology	\$	<u>1,510</u>
■ Total	\$	44,510

Purchased Services

2017-18 Superintendent's Recommended Budget :	\$	15,781,585
2016-17 Budget:	\$	15,101,207
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Increase:	\$	680,378
<i><u>Due to:</u></i>		
■ Transportation/Trips	\$	413,290
■ Special Education Tuition	\$	286,300
■ Textbooks	\$	127,830
■ Special Education Consultants	\$	123,155
■ Coop Camp*	\$	75,000
■ Other Changes	\$	(82,884)
■ Occ. Ed,	\$	(128,928)
■ Utilities	\$	(133,385)
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■ Total	\$	680,378

*Coop Camp is recoded from transfers section

Material & Supplies

2017-18 Superintendent's Recommended Budget :	\$	2,453,575
2016-17 Budget:	\$	<u>2,359,919</u>
Increase:	\$	93,656

Due to:

■ Instructional Supplies	\$	81,431
■ Grounds Supplies/Turf infill	\$	51,250
■ Water	\$	23,595
■ Assistive Technology	\$	17,722
■ Other Changes	\$	(7,932)
■ <u>Computer supplies</u>	\$	<u>(72,410)</u>
■ Total	\$	93,656

Fiscal/Transfer to Other Funds

2017-18 Superintendent's Recommended Budget :	\$	8,091,664
2016-17 Budget:	\$	<u>8,854,635</u>
Decrease:	\$	(762,971)
 <i>Due to:</i>		
■ Transfer to Co-op Camp*	\$	(20,000)
■ <u>Transfer to Debt Service</u>	\$	<u>(742,971)</u>
Total	\$	(762,971)

*Recoded to Special Schools

Budget by Component

PROGRAM COMPONENT	2016-17	2017-18	% Change
Instruction-Regular School	42,532,871	42,655,198	0.29%
Instruction-Special Education	15,624,569	16,100,237	3.04%
Special Schools	57,800	132,800	129.76%
School Library	987,683	995,304	0.77%
Instructional Material Center	30,000	30,000	0.00%
Computer Instruction	1,334,251	1,316,345	-1.34%
Staff Development/Coaches	895,493	896,058	0.06%
Guidance	1,985,684	1,996,652	0.55%
Health Services	1,113,499	1,099,994	-1.21%
Psychological Services/Social Services	2,151,274	2,283,452	6.14%
Student Activities	258,416	290,762	12.52%
Interscholastic Athletics	1,086,084	1,094,938	0.82%
District Transportation	311,821	313,663	0.59%
Contract/Public Transportation	3,256,600	3,463,245	6.35%
Benefits	25,874,081	27,002,007	4.36%
Interfund Transfer	222,000	202,000	-9.01%
Total Program	97,722,126	99,872,655	2.20%

Budget by Component

ADMINISTRATION COMPONENT	2016-17	2017-18	% Change
Board of Education	36,200	36,200	0.00%
District Clerk	14,000	14,210	1.50%
District Election	80,800	72,050	-10.83%
Superintendent of Schools	374,363	397,103	6.07%
Assistant Supt. For Business Operations	989,775	991,132	0.14%
Auditing	110,000	110,000	0.00%
Treasurer	16,277	16,733	2.80%
Purchasing	153,220	140,354	-8.40%
Legal	290,707	296,521	2.00%
Director of Personnel	763,204	768,985	0.76%
School & Community Relations	154,400	154,400	0.00%
Maintenance of Plant	156,487	158,834	1.50%
Information Technology Dept.	588,672	533,593	-9.36%
Unallocated Insurance	510,748	520,964	2.00%
BOCES	300,000	300,000	0.00%
Assist. Supt. For Curr. & Instruction	339,496	315,620	-7.03%
Building Administration	3,549,289	3,520,747	-0.80%
Program Evaluation & Testing	533,238	644,820	20.93%
Administrative Salaries	544,242	695,100	27.72%
Benefits	3,879,042	4,106,513	5.86%
Total Administration	13,384,160	13,793,879	3.06%

Budget by Component

CAPITAL COMPONENT	2016-17	2017-18	% Change
Building Operation	5,829,289	5,605,369	-3.84%
Building Maintenance	3,266,430	3,340,263	2.26%
Judgment & Claims	100,000	100,000	0.00%
Taxes-Other Agencies	305,000	305,000	0.00%
Utilities-Garage	12,700	12,700	0.00%
Benefits	3,904,823	4,356,109	11.56%
Bonds/TAN	4,000	4,000	0.00%
EPC Lease	395,083	395,083	0.00%
Debt Service	8,235,552	7,492,581	-9.02%
Interfund Transfer-Capital	0	0	0.00%
Total Capital	22,052,877	21,611,105	-2.00%
Total Budget	\$133,159,163	\$135,277,639	1.59%

Certified Staff Additions

	Proposed FTE Additions	Rationale/Need
District	1.00 – Assistant Superintendent for Student Support Services	Re-establish Central Office leadership position to supervise and manage in and out-of district programs and services.
	0.40 - Computer Science Teacher	Enrollment increase
	2.00 – Dual Language Teacher	Program expansion (K – 4)
	0.20 – Physical Education Teacher	Enrollment increase
	0.30 – Social Worker	Increase in number of students/families needing services
	0.20 – Science Teacher	Enrollment increase (OSR)
	0.40 – World Language	Enrollment increase
Total Additions	4.50	

Classified Staff Addition

	Proposed FTE Addition	Rationale/Need
	3.00 – School Monitors	Change of Staffing Assignment
Total Additions	3.00	

Certified Staff Reductions

	Proposed FTE Reductions	Rationale
	-1.00 – Art Teacher	Lower enrollment
	-0.60 – Director of APPLE Program	Program redesign
	-1.00 – English Teacher (APPLE)	Program redesign
	-1.00 – Mathematics Teacher (APPLE)	Program redesign
	-1.00 – Science Teacher (APPLE)	Program redesign
	-1.00 – Social Studies (APPLE)	Program redesign
	-0.60 – Music Teacher	Lower enrollment
	-2.40 – Special Education Teachers	Change in student(s) educational program (elementary/HS)
	-1.00 – Teaching Assistant	Program redesign
Total Reduction	-9.60	
Net Change Certified	-5.10	

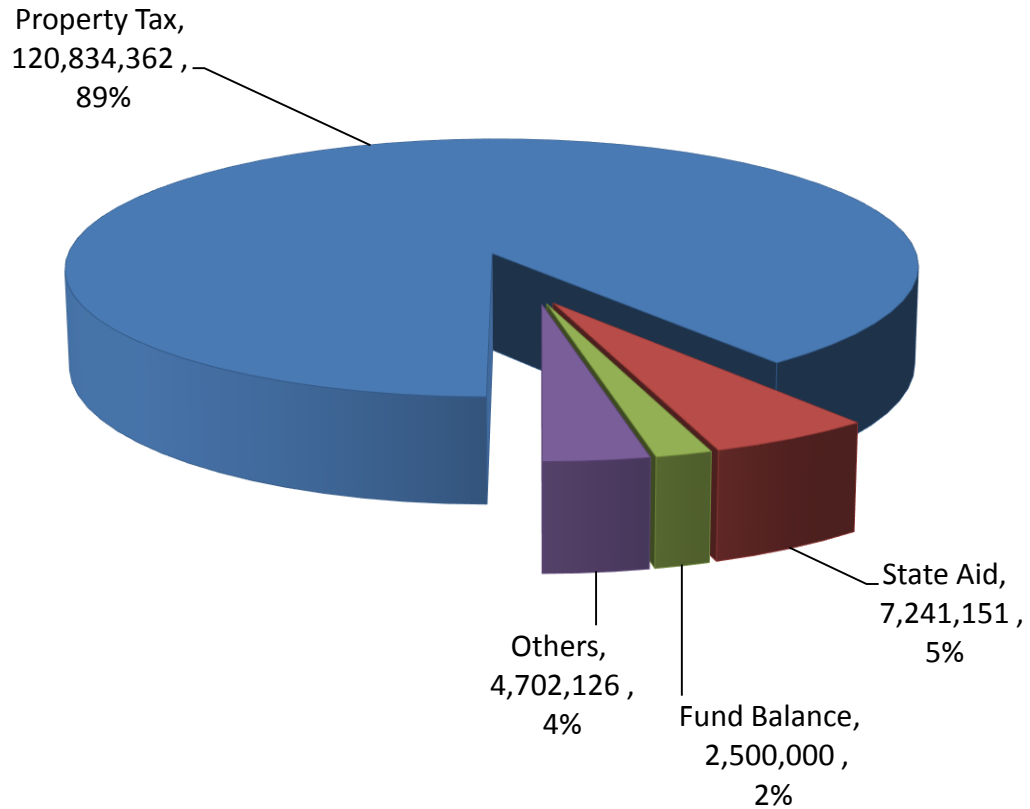
Classified Staff Reductions

	Proposed FTE Reductions	Rationale/Need
	-13.00 – Teacher Aides	reduced coverage needs
	-1.00 – Custodian	Efficiency / cost savings
	-1.00 – Technical Support Specialist	Efficiency / cost savings
Total Reductions	-15.00	
Net Change Certified	-12.00	

Certified and Classified Staff Summary

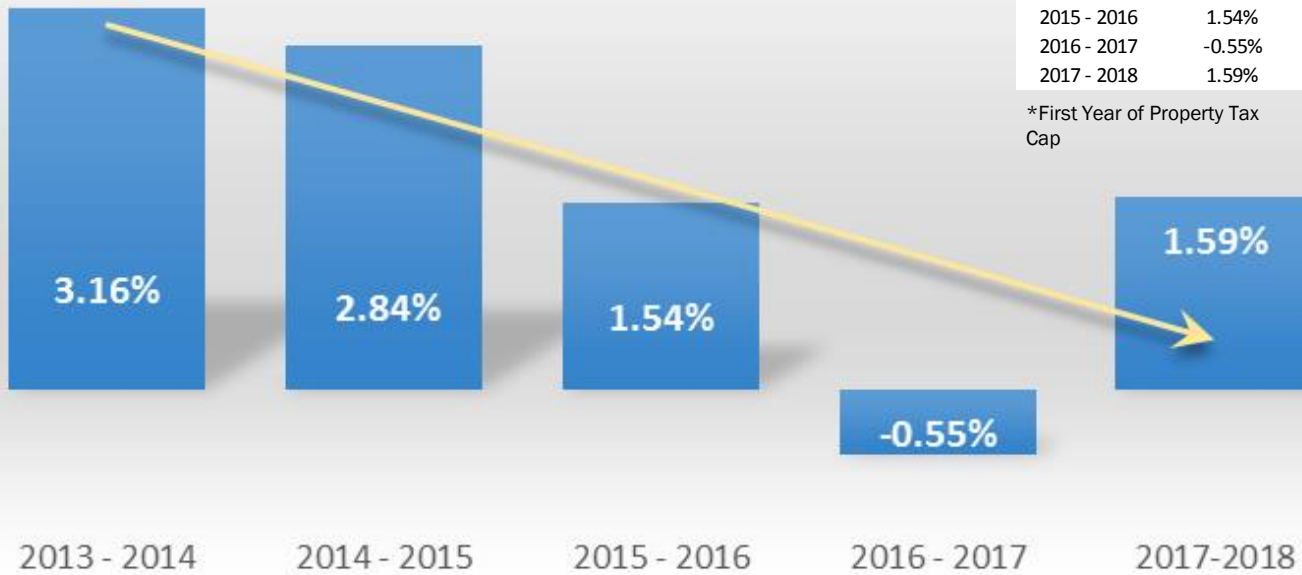
	Proposed FTE Reductions	Proposed FTE Additions	Change
Certified Staff	-9.60	4.50	-5.10
Classified Staff	-15.00	3.00	-12.00
Total Change of Certified and Classified	-24.60	7.5	-17.10

Revenue



REVENUES	RECEIVED REVENUES 2015-16	BUDGETED REVENUES 2016-17	PROPOSED REVENUES 2017-18	\$ Difference (+/-)	% Difference (+/-)
1001 Real Property Tax	117,052,714	117,913,364	120,834,362	2,920,998	2.48%
1001 Real Property Tax - Other Districts	179,023	185,000	185,000	-	0.00%
1081 PILOT	-	50,004	42,281	(7,723)	-15.44%
1120 Sales Tax	1,491,096	1,520,000	1,520,000	-	0.00%
1310 Tuition Regular School	164,047	200,000	165,000	(35,000)	-17.50%
2231 Tuition Special Ed	299,140	600,000	300,000	(300,000)	-50.00%
2280 Health Services - other Districts	746,662	1,000,000	1,000,000	-	0.00%
2304 Transportation - other Districts	46,430	25,000	25,000	-	0.00%
2401 Interest Earned	105,048	115,000	115,000	-	0.00%
2410 Rental of Real Property	361,587	260,000	361,587	101,587	39.07%
2412 Building Rental – Pool	362,258	295,000	362,258	67,258	22.80%
2700 Medicare Part D	157,327	210,000	210,000	-	0.00%
2701 Refund of Prior Years	779,786	200,000	200,000	-	0.00%
2703 E-Rate	109,625	115,000	21,000	(94,000)	-81.74%
2770 Misc. Revenue	121,809	150,000	150,000	-	0.00%
3101 State Aid	6,986,139	6,872,976	7,241,151	368,175	5.36%
4601 Medicaid	91,313	45,000	45,000	-	0.00%
5997 ERS Reserve	1,000,000	572,438	-	(572,438)	-100.00%
5999 Appropriated Fund Balance	2,500,000	2,500,000	2,500,000	-	0.00%
5999 Add't One Time Appropriated Fund Bal.	-	330,381	-	(330,381)	-100.00%
TOTAL REVENUES	132,554,005	133,159,163	135,277,639	2,118,476	1.59%

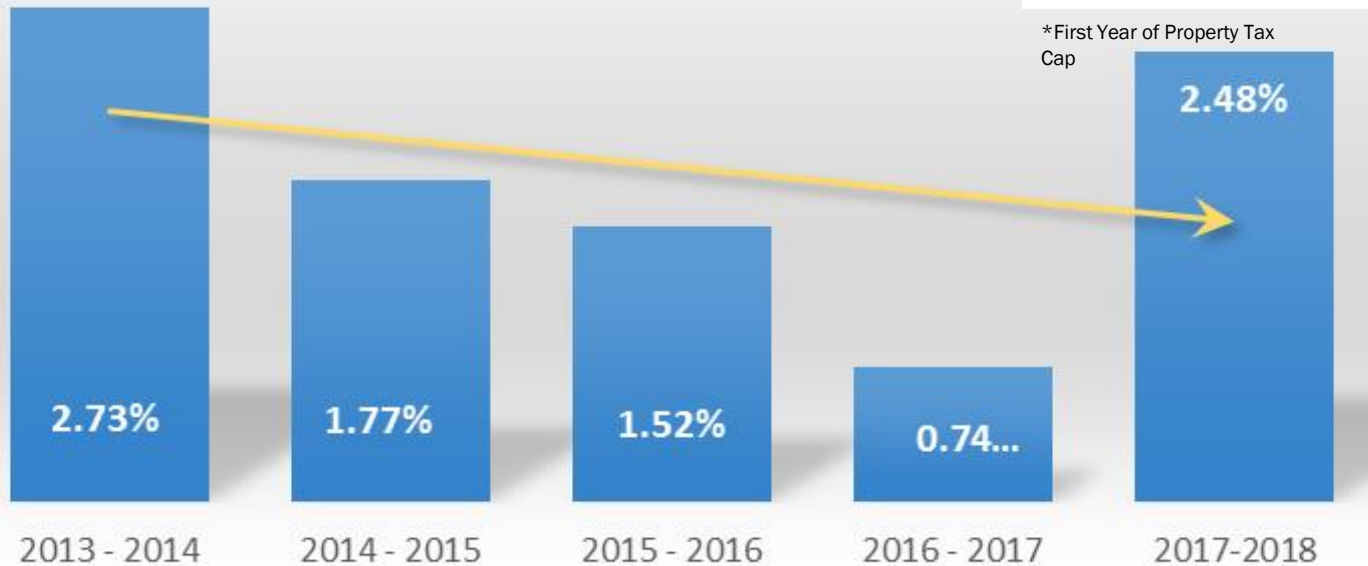
Mamaroneck UFSD Budget Growth



Mamaroneck UFSD Tax Levy Growth

School Year	Tax Levy Growth
*2012 - 2013	1.09%
2013 - 2014	2.73%
2014 - 2015	1.77%
2015 - 2016	1.52%
2016 - 2017	0.74%
2017-2018	2.48%

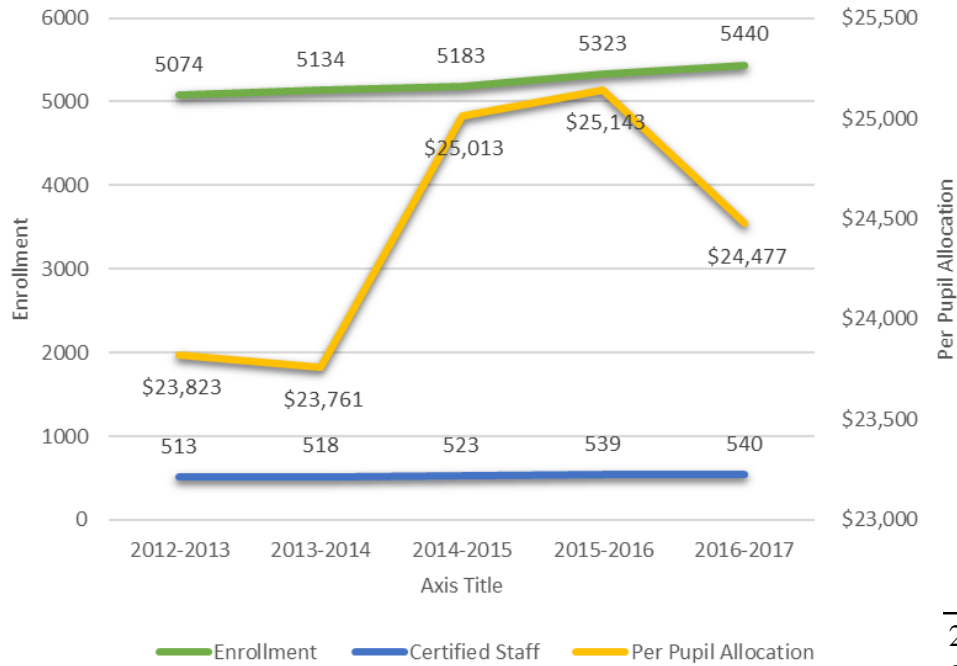
*First Year of Property Tax
Cap



WESTCHESTER COUNTY PER PUPIL EXPENDURE DATA

PUTNAM/WESTCHESTER DISTRICTS	2014-15 Actual	2015-16 Actual	2016-17 Projected
Pocantico Hills	37,860	48,066	48,236
Byram Hills	33,087	34,044	37,592
Greenburgh	30,146	34,218	36,288
Irvington	31,676	32,561	34,271
Katonah	33,378	33,386	33,908
Valhalla	28,849	30,500	32,712
Hendrick Hudson	30,417	29,353	32,055
Elmsford	29,181	28,790	31,496
Ardsley	29,141	29,029	31,413
Scarsdale	29,215	30,099	31,182
Mt. Pleasant	28,609	30,728	31,033
Briarcliff	32,166	33,470	30,907
Chappaqua	29,578	29,129	30,573
Harrison	29,744	29,646	30,463
Mt Vernon	24,484	26,621	29,390
White Plains	27,620	27,985	29,302
Hastings	26,974	27,773	29,153
Dobbs Ferry	28,423	28,039	28,552
Pleasantville	26,169	27,259	28,526
Median	26,955	26,954	28,511
Blind Brook	26,955	26,954	28,495
Yorktown	26,990	26,763	28,221
Edgemont	28,017	26,657	28,210
Somers	25,395	26,400	28,003
Croton-Harmon	25,467	27,551	27,755
Tuckahoe	28,346	26,796	26,908
Lakeland	24,587	24,909	26,673
Tarrytown	24,289	24,738	25,743
Ossining	22,960	22,820	25,530
Eastchester	24,407	24,205	25,031
Peekskill	23,493	23,573	24,857
Rye Neck	24,719	23,400	24,590
Pelham	23,757	24,162	24,562
Mamaroneck	24,803	24,657	24,095
New Rochelle	22,030	22,188	22,774
Port Chester	18,540	18,614	18,862
Bedford	28,580	29,711	-
Bronxville	26,675	27,288	-
North Salem	33,831	35,190	-
Rye City	23,209	23,793	-
Yonkers	19,448	19,473	-

Enrollment, Staff and Per Pupil Allocations



Year	Enrollment	Staff	Certified Per Pupil Allocation
2012-2013	5074	513	\$ 24,531
2013-2014	5134	518	\$ 23,376
2014-2015	5183	523	\$ 24,803
2015-2016	5323	539	\$ 24,657
2016-2017	5440	540	\$ 24,095

Recommended Budget and Tax Rates

	2016-17 Adopted	2017-18 Recommended	% Change
Total Budget	\$133,159,163	\$135,277,639	1.59%
Maximum Allowable Tax Levy	\$117,916,382	\$119,145,200	1.04%
Actual Tax Levy	117,913,364	\$120,834,362	2.48%
Mamaroneck Tax Rate (estimate) per \$1,000 of assessed value	\$13.41	\$13.28	(0.99%)

Budget-to-Budget Increase

- 2016-17 Budget
\$133,159,163
- 2017-18 Superintendent's Recommended Budget
\$135,277,639

Budget Increase: \$2,118,476

Budget-to-Budget Increase: 1.59%

Tax Levy Increase: 2.48%

Next Steps - Upcoming Budget Sessions

Tuesday, March 14, 2017	Budget Review
Tuesday, March 21, 2017	Budget Review
Tuesday, April 4, 2017	Budget Wrap-up Presentation and Discussion
Tuesday, April 18, 2017	Adoption of Budget
Tuesday, May 2, 2017	Budget Hearing
Tuesday, May 16, 2017	Budget Trustee Vote

