

MAMARONECK SCHOOLS

Superintendent's Recommended 2023-2024 Budget



BOE Adoption of Proposed Budget: April 18, 2023



2023-2024 Budget Preparation Calendar

March 7, 2023

Supt's Recommended 2023-24 Budget - General Overview

March 21, 2023

Programs/Staffing/Student Support Services

April 11, 2023

Administration/Capital/IT/Transportation

April 18, 2023

Adoption of 2023-2024 Budget and Property Tax Report Card

May 2, 2023

Public Hearing on the Budget

May 16, 2023

Budget Vote



Budget Development At A Time of System Transition

Strategies

- Prioritize the needs of school leaders and directors
- Focus on capacity-building and investment in human capital
- Plan for the enactment of new collective bargaining agreements
- Support new initiatives and work in progress
- Prioritize short and long-term fiscal planning
- Maintain and enhance signature programs



Budget Summary

- Focus on continuous system improvement, program expansion, academic support, and staffing.
- K-12 enrollment remains stable at elementary, middle and high school levels.
- Salaries, mandates services, utilities, school security, and debt service account for the largest percentage of budget growth.
- Continuing investment in human capital with the expansion of district-wide director positions.
- Recommended Budget falls under the allowable tax levy limit and does not require an override.



Program Goals

- Maintain current class size guidelines/favorable student teacher-ratios.
- Expand District-wide Director positions (literacy K-3, Performing Arts, and Assistant Athletic Director) to increase specialization, program development, and curriculum articulation.
- Extend Bridges elementary math program.
- Enhance STEM learning experiences K - 12.
- Launch the MHS CoLab and Culinary Arts learning spaces and provide sustained professional development to enhance student learning.
- Provide additional resources for ELL instruction and services
- Add opportunities for high school students to participate in occupational education programs (BOCES).



Program Goals - cont.

- Provide additional staffing to support academic and emotional needs of at-risk high school students and their families.
- Add staffing to meet mandated special education programs and service requirements.
- Complete outdoor classroom projects.
- Provide resources to continue the District Equity Team multi-year strategic plan.
- Enhance sustainability initiatives.
- Address a range of needs including safety, plant improvements, and equipment.
- Support the enactment of new collective bargaining agreements.



Recommended 2023-2024 Budget Statistics

Total Budget	\$	155,518,144
Budget-to-Budget Increase (\$)	\$	5,855,744
Budget-to-Budget Increase (%)		3.91%
Tax Levy	\$	137,950,465
Tax Levy Increase (\$)	\$	3,495,820
Tax Levy Increase (%)		2.60%
Projected Tax Rate	\$	13.25
Estimated Tax Rate (Decrease) (\$)	\$	-0.55
Estimated Tax Rate (Decrease) (%)		-3.98%



Expenditures



Expenditures

Expenditure	2021-2022 Expenditures	2022-2023 Adopted Budget	2022-2023 Projected Expenditures	2023-2024 Recommended Budget	Budget to Budget \$ +/-	Budget to Budget % +/-
Salaries	77,507,200	79,681,083	77,248,845	83,523,556	3,842,473	4.82%
Benefits	36,289,986	39,192,906	37,316,176	39,062,709	-130,197	-0.33%
Debt Service	6,000,239	6,653,073	6,652,772	7,619,754	966,681	14.53%
Special Education (excluding salaries)	3,754,491	5,773,191	4,692,884	5,757,943	-15,248	-0.26%
Contractual Costs	5,189,430	5,564,223	6,941,361	6,696,734	1,132,511	20.35%
Transportation (excluding salaries)	4,994,447	5,159,926	4,581,683	5,095,048	-64,878	-1.26%
Operations & Maintenance (excl salaries and utilities)	2,829,594	1,807,540	3,894,217	1,813,350	5,810	0.32%
Utilities	2,364,150	2,345,839	2,612,455	2,722,076	376,237	16.04%
Other	1,255,337	1,819,076	2,704,297	1,396,412	-422,664	-23.24%
Software and Supplies	2,138,611	1,073,634	1,552,991	1,205,453	131,819	12.28%
Textbooks	485,009	591,909	623,289	625,109	33,200	5.61%
Total Budget	142,808,494	149,662,400	148,820,970	155,518,144	5,855,744	3.91%



Expenditure Summary by State Categories

Expenditure	2021-2022 Expenditures	2022-2023 Adopted Budget	2022-2023 Projected Expenditures	2023-2024 Recommended Budget	Budget to Budget \$ +/-	Budget to Budget % +/-
General Support	15,385,525	14,524,075	19,252,025	16,064,089	1,540,014	10.6%
Instruction	79,279,608	83,670,229	80,583,646	87,266,718	3,596,489	4.3%
Transportation	5,076,669	5,322,118	4,716,351	5,229,875	(92,243)	-1.7%
Employee Benefits	36,289,986	39,192,906	37,316,176	39,062,709	(130,197)	-0.3%
Debt Service and Transfers to Other Funds	6,776,719	6,953,072	6,952,772	7,894,754	941,682	13.5%
Total	142,808,507	149,662,400	148,820,970	155,518,145	5,855,745	3.9%



Recommended Budget Changes

2023-2024 Proposed Budget	155,518,144	
2022-2023	149,662,400	
Budget Growth	<u>5,855,744</u>	3.91%

Major Components of Budget Changes	2023-2024 Dollar Increase (Decrease)	Percent of Budget	Proportion of Total Growth
Salaries	3,842,473	2.57%	65.62%
Benefits	(130,197)	-0.09%	-2.22%
BOCES Services	416,667	0.28%	7.12%
Utilities	376,237	0.25%	6.43%
Security	709,992	0.47%	12.12%
Special Education - Tuition and Related Services	(15,248)	-0.01%	-0.26%
Transportation	(64,878)	-0.04%	-1.11%
Debt Service	966,681	0.65%	16.51%
Other	(245,983)	-0.16%	-4.20%
	<u>5,855,744</u>	<u>3.91%</u>	<u>100.00%</u>

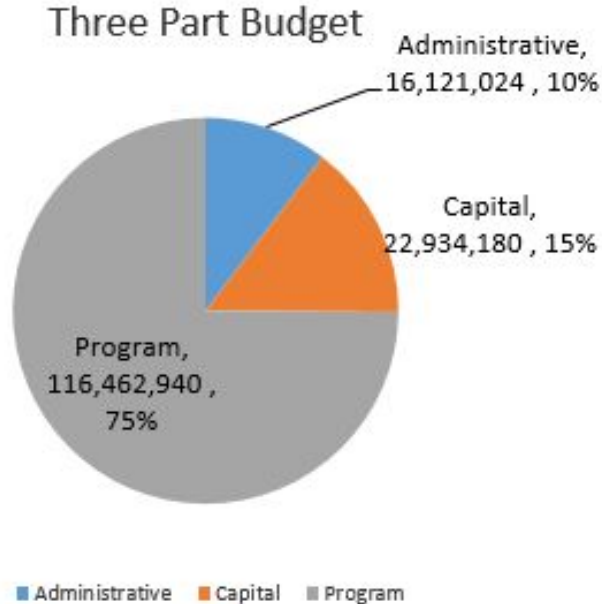


Proposed Budget Summary by Object

PROGRAM	2021-2022 Actual Expenditures	2022-2023 Adopted Budget	2022-2023 Expenditures at 1/31/2023	2022-2023 Projected Expenditures	2023-2024 Recommended Budget	Budget to Budget \$ Change	Budget to Budget % Change
100 Salaries	77,507,200	79,681,083	36,798,024	77,248,845	83,523,556	3,842,473	4.82%
200 Equipment	321,191	387,700	169,970	425,383	328,772	-58,928	-15.20%
400 Purchased Services	19,131,017	21,180,145	9,851,618	24,173,744	22,234,398	1,054,253	4.98%
500 Materials & Supplies	2,782,380	2,267,494	1,918,422	2,704,050	2,473,955	206,461	9.11%
800 Benefits	36,289,986	39,192,906	19,852,495	37,316,176	39,062,709	-130,197	-0.33%
600, 700 & 900 EPC/Fiscal & Transfers	6,776,719	6,953,072	1,440,312	6,952,772	7,894,754	941,682	13.54%
Total	142,808,494	149,662,400	70,030,841	148,820,970	155,518,144	5,855,744	3.91%



Three-Part Budget



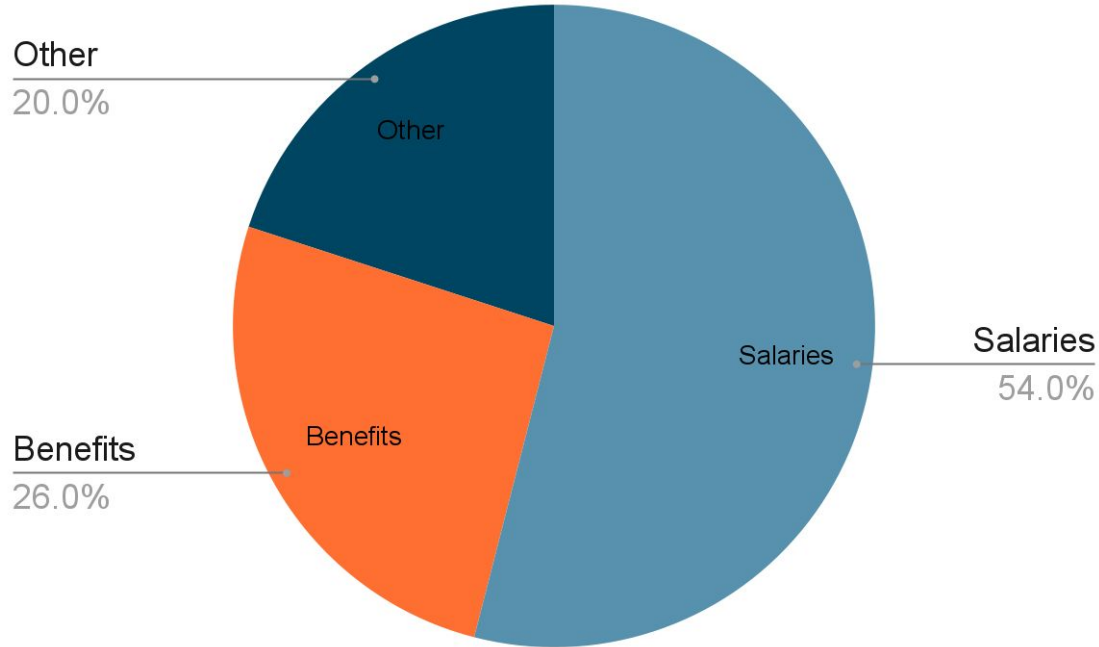
Administrative - costs to manage the District including supervision, curriculum and instruction planning, business functions, personnel activities, legal fees, printing, BOCES admin charges, sewer taxes and mailing

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



Salaries and Benefits Represent almost 80% of the Budget



Revenue



Revenue Summary

Revenue	2021--2022 Revenues	2022-2023 Budgeted Revenues	2022-2023 Projected Revenues	2023-2024 Recommended Budget	Budget to Budget \$ +/-	Budget to Budget % +/-
Property Taxes including STAR	131,284,938	134,454,645	134,391,995	137,950,465	3,495,820	2.60%
State Aid	8,118,751	9,492,165	9,495,528	11,513,090	2,020,925	21.29%
Sales Tax	2,860,024	2,570,000	3,090,875	2,820,000	250,000	9.73%
Health Services	1,043,510	900,000	1,291,909	975,000	75,000	8.33%
Rental of Facilities	605,902	535,000	564,034	465,000	-70,000	-13.08%
Tuition	455,149	430,000	501,616	430,000	0	0.00%
Other	668,381	419,590	532,060	421,267	1,677	0.40%
Medicare Part D Reimbursement	243,280	300,000	300,000	250,000	-50,000	-16.67%
Medicaid and other Federal Aid	285,096	250,000	389,367	200,000	-50,000	-20.00%
Refund of Prior Year's Expense	268,895	210,000	110,560	128,322	-81,678	-38.89%
Interest and Earnings	107,615	101,000	1,420,781	365,000	264,000	261.39%
Total	145,941,541	149,662,400	152,088,725	155,518,144	5,855,744	3.91%

2023-2024 General Fund State Aid

2022-2023 budgeted State Aid	\$	9,492,165
2022-2023 projected State Aid	\$	9,495,528
2023-2024 projected State Aid per Governor's budget	\$	11,513,090
Projected budget-to-budget increase/-decrease in \$	\$	2,017,562
Projected budget-to-budget increase/-decrease in %		21.3 %



2023-2024 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 2023-2024 school year.)		
	2022-2023 Approved Actual Tax Levy	\$134,454,645
(times)	Tax Base Growth Factor (latest for Town)	1.0002
	Total	\$134,481,536
(add)	2022-2023 Payment in Lieu of Taxes	\$49,590
	Total	\$134,531,126
(subtract)	Capital Tax Levy (including debt service) (less building aid)	\$5,382,657
	Prior Year Tax Levy Limit	\$129,148,469
(times)	Allowable Levy Growth Factor (lesser of 2% or CPI)	2.00%
		\$131,731,438
		\$131,731,438
(subtract)	2023-2024 Payments in Lieu of Taxes (PILOT) ESTIMATE	\$51,518
	Total	\$131,679,921
		\$131,679,921
(add)	Available Carryover	\$0
	Current Year Tax Levy Limit	\$131,679,921
	(to be submitted to State Comptroller, Commissioner of Tax & Finance and the Commissioner of Education by March 1st)	
	Current Year Tax Levy Limit	\$131,679,921
(add)	Capital Tax Levy (including debt service) (less building aid ESTIMATE)	\$6,291,598
	Allowable tax levy prescribed by Chapter 97 of the Laws of 2011 (with a simple majority vote)	\$137,971,519
	Allowable increase under the tax levy cap	\$3,516,874
		2.62%
	Proposed \$ Increase to the Tax Levy	3,495,820
	Proposed % Increase to the Tax Levy	2.60%



Contingent Budget

	Superintendent's Recommended Budget	Contingent Budget
Budget to Budget % +/_	155,518,144	152,022,324
Reduction Required		3,495,820



PROPOSITION ONE: BUDGET

Shall appropriation of the sum of \$155,518,144 estimated expenditures for school purposes for the fiscal year 2023-2024 be approved and the Board of Education be authorized to levy taxes to meet the same?



PROPOSITION TWO: 2023 ARTIFICIAL TURF CAPITAL RESERVE

"Shall the Board of Education, pursuant to Education Law section 3651, be authorized to establish a Capital Reserve Fund known as the "2023 Artificial Turf Capital Reserve" for the purpose of performing reconstruction/renovation and replacement of the artificial turf field at Mamaroneck High School the foregoing to include all labor, materials, equipment, apparatus and incidental cost thereto? The maximum amount of aforesaid Capital Reserve Fund shall be \$2,000,000, plus investment interest. The probable term is to be ten (10) years; the funds are to be transferred from surplus monies in unassigned fund balance including a sum not to exceed \$1,000,000.00 from the 2022-2023 budget and thereafter in an annual amount of not more than \$1,000,000.00 for each remaining year of the probable term. Upon establishment and funding of said reserve, the Superintendent of Schools or his designee shall be directed to deposit monies of the reserve fund in a separate bank account to be known as the "2023 Artificial Turf Capital Reserve Fund."



PROPOSITION THREE: ENERGY SAVINGS CAPITAL PROJECT

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“Shall the Board of Education of the Mamaroneck Union Free School District be authorized to embark upon an energy savings capital project pursuant to Article 9 of the Energy Law with an energy service company selected by the School District, in order to maximize the District’s receipt of building aid from the State, the voters of the District hereby specifically approve an energy performance/savings project, including the anticipated implementation of energy conservation measures and upgrades including District-wide upgrades to heating and/or ventilation and air conditioning systems, improvements to building envelopes including windows, doors, and roofs, building management systems upgrades, energy utilization and data management system implementation, solar improvements, lighting upgrades and other energy conservation and/or generation measures; asbestos abatement associated with said energy conservation measures and other appropriate energy conservation measures as authorized by Article 9 of the Energy Law and the Regulations of the Commissioner of Education §155.20, at an estimated cost of \$20,000,000 to be financed pursuant to law in anticipation of the realization of energy cost savings over the term of an energy performance contract **resulting in no cost to the School District?**”

