Mamaroneck Schools

Superintendent's Proposed Budget

2021-2022 School Year

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MAMARONECK UNION FREE SCHOOL DISTRICT
1000 WEST BOSTON POST ROAD
MAMARONECK, NY 10543

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PROGRAM GOALS

- Pilot Bridges Math elementary math curricula aligned to NYS Common Core Learning Standards for Mathematics (K - 1)
- Provide resources to implement District Equity Team Multi-Year Strategic Plan initiatives
- Extend Middle School Dos Caminos Dual Language Program to 8th grade
- Provide hands-on resources and professional development to support Science 21 curriculum (K - 4)
- Pilot “Hommocks Learning Hub” and before/after school counseling groups to support the mental health and academic stability of students significantly impacted by the COVID-19 health crisis
- Introduce middle school World Drumming and high school Advanced Placement Music Theory courses
- Expand and enrich 11th and 12th grade English electives
- Enhance MHS STEM and food science courses and instructional programs in new MHS Design Lab and Culinary Arts spaces (capital project)
- Design middle school lunch student activities program and intervention/enrichment/advisory block
- Review and revise high school non-Regents course offerings
- Maintain sustainability initiatives K -12
- Investigate partnership with area farm collaborative to support STEM, sustainability, animal science, agriculture, food science curriculum, and outdoor education field experiences

COST EFFICIENCIES AND FISCAL STRATEGIES

- Joined a regional Workers’ Compensation consortium SWSWCSIP
- Transitioned employee self-insured health and prescription coverage over to a regional municipal/public school district health benefits consortium
- Settled all collective bargaining agreements
- Eliminated use of fund balance as a revenue budget item
- Implemented use of paperless and electronic systems

2021-2022
BUDGET HIGHLIGHTS

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 ($)	$	.25
Estimated Tax Rate Increase (%)		1.84%
Estimated Increase on Average Assessment of $1,250,000	$	316

WHAT ACCOUNTS FOR THE PROPOSED BUDGET GROWTH?

2021-2022 Proposed Budget	144,941,319	
2020-2021	142,609,792	
Budget Growth	2,331,527	1.63%

Major Components of Budget Changes	2021-2022 Dollar Increase (Decrease)	Percent of Budget	Proportion of Total Growth
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%
	2,331,527	1.63%	100.00%

PROPOSED BUDGET YEAR TO YEAR

	2020-2021 Adopted Budget	2021 2022 Proposed Budget	$ Change	% Change
Proposed Budget	142,609,792	144,941,319	2,331,527	1.63%
Other Revenue	13,860,712	13,630,275	(230,437)	-1.66%
Tax Levy	128,749,080	131,311,044	2,561,964	1.99%
Taxable Assessments	9,358,608,694	9,372,392,665	13,783,971	0.15%
Projected Tax Rate	13.76	14.01	0.25	1.84%
Tax Levy per Tax Levy Cap	128,749,080	130,296,261	1,547,181	1.20%
Tax Levy in Excess of the Tax Levy Cap		1,014,783		

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%
Total	**136,416,633**	**142,609,792**	**97,342,179**	**141,552,792**	**144,941,319**	**2,331,527**	**1.63%**

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 the 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
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	13.53	.9%
2020-2021	142,609,792	128,749,080	13.76	1.7%
2021-2022*	144,941,319	131,311,044	14.01	1.8%

* Proposed

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

MAMARONECK UFSD COMPARED TO OTHER PUTNAM/WESTCHESTER/ROCKLAND SCHOOL DISTRICTS

PER PUPIL EXPENDITURE

2019-2020 ACTUAL

Rank of 45	District	Per Pupil Cost
2	Byram Hills	40,232
3	Chappaqua	39,426
4	North Salem	39,177
10	Bedford	33,548
11	Scarsdale	32,488
16	Harrison	32,309
19	Blind Brook - Rye	31,111
25	Bronxville	29,591
35	Rye City	27,127
37	New Rochelle	26,791 *
38	Eastchester	26,598
42	Rye Neck	25,379
43	Mamaroneck	24,295
	MEDIAN	31,111

TRUE VALUE TAX RATE

2020-2021 SCHOOL YEAR

Rank of 46	District	True Value Tax Rate
16	Chappaqua	21.24
18	North Salem	20.78
30	New Rochelle	18.67
31	Blind Brook - Rye	18.55
35	Bedford	17.28
36	Eastchester	16.94
38	Rye Neck	16.32
39	Scarsdale	15.04
40	Byram Hills	16.15
41	Bronxville	14.01
42	Mamaroneck	13.76
43	Harrison	12.47
44	Rye City	10.18
	MEDIAN	16.32

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

* Estimated, not reported

2021-2022 ENROLLMENT PROJECTIONS

			2020-2021				2021-2022	
School	Grade	BOE Class Size Guidelines	Projected Enrollment 2020-2021	Projected Number of Classes 2020-2021	Actual Enrollment 2020-2021	Actual Number of Classes 2020-2021	Projected Enrollment 2021-2022	Projected Number of Classes 2021-2022
Central	K	22	72	4	65	3	78	4
School	1	22	83	4	83	4	69	4
	2	25	71	3	66	3	84	4
	3	25	92	4	90	4	69	3
	4	26	84	4	82	4	90	4
	5	26	92	4	89	4	82	4
	Total		494	23	475	22	472	23
Chatsworth	K	22	108	5	101	5	106	5
Avenue	1	22	120	6	126	6	102	5
School	2	25	86	4	79	4	125	5
	3	25	126	5	123	5	78	4
	4	26	133	6	126	5	125	5
	5	26	119	5	108	5	127	5
	Total		692	31	663	30	663	29
Mamaroneck	K	19	58	3	52	3	60	4
Avenue	K-DL	24	43	2	48	2	48	2
School	1	21	64	3	63	3	52	3
	1-DL	24	47	2	47	2	48	2
	2	25	64	3	62	4	63	3
	2-DL	24	49	2	46	2	46	2
	3	25	47	2	48	2	62	3
	3-DL	24	71	3	67	3	46	2
	4	26	64	3	53	3	48	2
	4-DL	24	45	2	41	2	66	3
	5	26	73	3	71	3	53	3
	5-DL	24	48	2	46	2	41	2
	Subtotal		673	30	644	31	633	31
Multi-Grade			26		29		28	
	Total		699		673		661	
Murray	K	22	116	5	94	5	114	6
Avenue	1	22	130	6	125	6	94	5
School	2	25	119	5	118	5	125	5
	3	25	127	6	122	5	118	5
	4	26	113	5	107	5	122	5
	5	26	146	6	151	6	107	5
	Total		751	33	717	32	680	31
Elementary Totals			2636	117	2528	115	2476	114
Hommocks	6		468		381		471	
Middle	7		419		446		381	
School	8		431		400		446	
	Subtotal		1318		1227		1298	
Multi-Grade					22		14	
	Total		1318		1249		1312	
MHS	9		430		396		399	
	10		408		410		396	
	11		389		403		410	
	12		389		404		401	
	Subtotal		1616		1613		1606	
Multi-Grade			23		18		24	
	Total		1639		1631		1630	
District Total			5593		5408		5418	

EDUCATIONAL PROGRAM

The District offers programs for students in grades Kindergarten through Grade 12 and a Pre-K program through outsourcing. 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:

School	Enrollment
Pre-K	92
Central Elementary	472
Chatsworth Elementary	663
Mamaroneck Avenue School	699
Murray Avenue Elementary	680
Hommocks Middle School	1,312
Mamaroneck High School	1,630

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 and 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 Calculus BC. 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	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Administrators	2.00	2.00	2.00
Clerical Staff	2.50	2.50	2.50
Custodial/Maintenance Staff	4.00	4.00	4.00
Guidance Counselors/Psychologists/Social Workers	2.00	2.00	2.00
Nurses	1.00	1.00	1.00
Teacher Aides/Monitors/Lifeguard/Coordinators/Translators	19.60	12.39	12.39
Teachers	38.30	36.25	36.25
Teaching Assistants	6.00	3.50	3.50
Building Total	75.40	63.64	63.64

Chatsworth School

Type of Employee	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Administrators	2.00	2.00	2.00
Clerical Staff	2.50	2.50	2.50
Custodial/Maintenance Staff	4.00	4.00	4.00
Guidance Counselors/Psychologists/Social Workers	1.00	1.00	1.00
Nurses	1.00	1.00	1.00
Teacher Aides/Monitors/Lifeguard/Coordinators/Translators	19.10	17.65	17.65
Teachers	46.80	48.35	48.35
Teaching Assistants	2.00	5.50	5.50
Building Total	78.40	82.00	82.00

DISTRICT STAFFING LEVELS

Mamaroneck Avenue School

Type of Employee	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Administrators	2.00	2.00	2.00
Clerical Staff	3.00	3.00	3.00
Custodial/Maintenance Staff	4.00	4.00	4.00
Guidance Counselors/Psychologists/Social Workers	2.50	2.50	2.50
Nurses	1.00	1.00	2.00
Teacher Aides/Monitors/Lifeguard/Coordinators/Translators	42.70	31.77	31.77
Teachers	68.80	66.40	66.40
Teaching Assistants	11.00	10.00	10.00
Building Total	135.00	120.67	121.67

Murray Avenue School

Type of Employee	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
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	1.40	1.00	1.00
Nurses	1.00	1.00	1.00
Teacher Aides/Monitors/Lifeguard/Coordinators/Translators	24.10	16.84	16.84
Teachers	49.20	49.15	49.15
Teaching Assistants	4.00	4.00	4.00
Building Total	88.40	80.69	80.69

DISTRICT STAFFING LEVELS

Hommocks Middle School

Type of Employee	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Administrators	4.00	4.00	4.00
Clerical Staff	5.30	5.00	5.00
Custodial/Maintenance Staff	9.00	8.00	8.00
Guidance Counselors/Psychologists/Social Workers	11.00	10.00	10.00
Nurses	2.00	2.00	2.00
Teacher Aides/Monitors/Lifeguard/Coordinators/Translators	30.50	37.15	37.15
Teachers	114.80	113.20	114.20
Teaching Assistants	5.00	8.00	8.00
Building Total	181.60	187.35	188.35

Mamaroneck High School

Type of Employee	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Administrators	4.00	4.00	4.00
Clerical Staff	11.50	9.00	9.00
Custodial/Maintenance Staff	14.00	15.00	15.00
Guidance Counselors/Psychologists/Social Workers	17.00	17.00	17.00
Nurses	2.00	2.00	2.00
Teacher Aides/Monitors/Lifeguard/Coordinators/Translators	17.08	24.92	24.92
Teachers	115.90	115.70	115.70
Teaching Assistants	21.00	17.00	17.00
Building Total	202.48	204.62	204.62

DISTRICT STAFFING LEVELS

District-Wide

Type of Employee	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Administrators	10.00	10.00	10.00
Clerical and Other Classified Staff	31.60	31.00	31.00
Coordinators/Evaluators/Specialists/Translators	3.00	3.00	3.00
Custodial/Maintenance Staff	17.00	17.00	17.00
Guidance Counselors/Psychologists/Social Workers	4.10	5.00	5.00
Nurses	1.40	2.15	2.15
Teacher Aides/Monitors/Lifeguard/Coordinators	1.00	2.00	2.00
Teachers	17.10	14.90	16.30
Teaching Assistants	-	2.00	2.00
Building Total	85.20	87.05	88.45

District Summary

Type of Employee	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Administrators	26.00	26.00	26.00
Clerical and Other Classified Staff	59.10	55.70	55.70
Coordinators/Evaluators/Specialists/Translators	3.00	3.00	3.00
Custodial/Maintenance Staff	56.00	56.00	56.00
Guidance Counselors/Psychologists/Social Workers	39.00	38.50	38.50
Nurses	9.40	10.15	11.15
Teacher Aides/Monitors/Lifeguard/Coordinators	154.08	142.72	142.73
Teachers	450.90	443.95	446.35
Teaching Assistants	49.00	50.00	50.00
District Total	846.48	826.02	829.44

REVENUE SUMMARY

Description	2019-2020 Revenue	2020-2021 Adopted Budget	2020-2021 Revenue at 4/15/2021	2020-2021 Projected Revenue at 4/15/2021	2021-2022 Proposed Revenue	Budget to Budget $ Change	Budget to Budget % Change
Property Taxes including STAR	126,364,868	128,749,080	128,738,762	128,649,080	131,311,044	2,561,964	1.99%
State Aid	7,592,354	7,654,883	7,063,762	7,133,830	8,176,762	521,879	6.82%
Sales Taxes	2,156,498	2,220,494	1,718,091	2,318,091	2,220,494	0	0.00%
Health Services	891,162	925,000	973,094	821,896	900,000	-25,000	-2.70%
Other	887,837	629,335	624,275	624,177	667,519	38,184	6.07%
Rental of Facilities	446,721	621,000	270,975	340,279	605,500	-15,500	-2.50%
Interest and Earnings	461,083	480,000	76,662	85,715	125,000	-355,000	-73.96%
Tuition	541,575	425,000	599,724	599,575	430,000	5,000	1.18%
Medicare Part D Reimbursement	321,485	300,000	274,156	274,156	300,000	0	0.00%
Refund of Prior Year's Expense	361,920	205,000	224,697	227,200	205,000	0	0.00%
Appropriated Fund Balance	0	400,000	0	400,000	0	-400,000	-100.00%
	140,025,503	142,609,792	140,564,199	141,473,999	144,941,319	2,331,527	1.63%

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 (2.9% in 2020-2021) comes from the NYS School Tax Relief Program (STAR). This amount has steadily decreased from $7.5M in 2015-2016 to $3.8M in 2020-2021, a decrease of over 49%.

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 2021-2022 is projected to be $47,519.

1120 Sales Tax

Since 1991, Westchester County has levied a 1% sales tax that it distributes to school districts and municipalities. Effective August 1, 2019, Westchester County increased its sales tax by 1% to 8.375%. 10% of the 1% increase will be distributed to school districts throughout the county.

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

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

Interest on the funds in each reserve, (Workers Compensation, Unemployment, ERS, TRS 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 been very low during the current budget year.

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. At the end of the 2019-2020 fiscal year and throughout the 2020-2021 fiscal year, revenue from the rental of facilities has been significantly reduced as a result of the pandemic.

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, 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 Governor's budget proposal combines several types of aid into Special Services Aid. The 2021-2022 general fund State Aid revenue is projected to be $8,176,762, an increase of 6.82% from the 2020-2021 budgeted state aid.

4601 Medicaid

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

5999 Appropriated Fund Balance

The proposed 2021-2022 revenue budget eliminates the use of fund balance as a source of revenue to balance the budget.

PROPOSED EXPENDITURE SUMMARY

Expenditure	% of the budget
Salaries	54.16%
Benefits	26.36%
Debt Service	4.34%
Special Education (excluding salaries)	3.53%
Transportation	3.13%
Utilities	1.56%
Operations & Maintenance (not including salaries or utilities)	1.56%
Software and Supplies	.74%
Textbooks	.47%
Other	4.15%
Total	100.00%

The total dollar amount of the 2021-2022 Proposed Budget is $144,941,319. This represents a 1.63% increase when compared with the 2020-2021 Budget. The 2021-2022 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 Proposed 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 80% of the District's educational investment is in staff-related costs, a percentage that is typical in the region.

Expenditure	2019-2020 Actual Expenditures	2020-2021 Budget	Year-to-Date Expenditures at 4/15/2021	2020-2021 Projected Expenditures	2021-2022 Proposed Budget	$ Change	% Change
Salaries	76,444,484	77,888,665	52,128,844	74,974,886	78,494,192	605,527	0.78%
Benefits	34,471,349	37,734,801	27,705,879	37,061,156	38,205,772	470,971	1.25%
Debt Service	6,269,461	6,120,279	3,009,048	6,120,279	6,293,770	173,491	2.83%
Special Education (excluding salaries)	4,276,485	4,979,868	2,371,162	4,586,269	5,109,236	129,368	2.60%
Contractual Costs	5,398,177	4,493,026	4,024,211	7,652,541	4,857,434	364,408	8.11%
Transportation	2,470,664	4,151,252	2,726,500	4,015,291	4,542,504	391,252	9.42%
Operations & Maintenance (excluding salaries and utilities)	2,654,494	2,240,973	1,701,086	2,737,970	2,267,676	26,703	1.19%
Utilities	1,632,965	2,235,735	1,397,089	1,693,531	2,261,031	25,296	1.13%
Software and Supplies	1,361,996	1,169,087	582,061	647,984	1,073,634	(95,453)	-8.16%
Textbooks	650,170	665,009	465,279	682,258	679,409	14,400	2.17%
Other	604,006	931,097	1,231,013	1,380,627	1,156,661	225,564	24.23%
Total Budget	136,234,251	142,609,792	97,342,171	141,552,792	144,941,319	2,331,527	1.63%

PROPOSED EXPENDITURES BY FUNCTION

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
1010 Board Of Education	39,020	32,704	26,439	31,520	33,185	481	1.47%
1040 District Clerk	16,000	25,280	16,126	19,518	24,106	-1,174	-4.64%
1060 District Meeting	21,332	41,125	11,427	40,825	40,725	-400	-0.97%
1240 Chief School Administrator	420,313	419,165	306,755	426,973	420,914	1,749	0.42%
1310 Business Administration	767,655	849,672	602,903	767,963	880,652	30,980	3.65%
1320 Auditing	105,358	135,500	77,539	108,056	135,500	0	0.00%
1325 Treasurer	6,256	19,495	8,030	10,468	19,903	408	2.09%
1345 Purchasing	146,838	148,648	119,260	147,999	151,631	2,983	2.01%
1420 Legal	258,270	291,000	222,183	402,262	278,000	-13,000	-4.47%
1430 Personnel	688,318	672,721	479,516	628,370	664,940	-7,781	-1.16%
1480 Public Information and Services	153,423	156,225	113,547	152,205	160,534	4,309	2.76%
1620 Operation of Plant	5,584,054	6,308,075	4,145,342	5,293,763	6,217,509	-90,566	-1.44%
1621 Maintenance of Plant	3,416,302	3,045,758	2,520,640	3,607,442	3,068,530	22,772	0.75%
1670 Central Printing & Mailing	46,533	37,500	19,773	37,500	37,500	0	0.00%
1680 Central Data Processing	690,539	600,780	1,331,607	1,829,226	652,456	51,676	8.60%
1910 Unallocated Insurance	545,896	573,194	525,176	525,176	584,093	10,899	1.90%
1930 Judgments and Claims	1,233,588	100,000	642,969	2,100,000	100,000	0	0.00%
1940 Purch of Land/Right of Way	195,282	198,131	0	206,532	207,175	9,044	4.56%
1950 Assessments on School Property	143,753	152,643	137,213	144,143	158,487	5,844	3.83%
1981 BOCES Administrative Costs	172,000	126,340	116,665	186,340	211,504	85,164	67.41%
2010 Curriculum Devel and Suprvsn	427,962	381,718	289,865	370,736	397,722	16,004	4.19%
2020 Supervision-Regular School	3,799,313	4,026,991	2,934,240	3,796,908	3,966,169	-60,822	-1.51%
2060 Research, Assessment & Accountability	567,112	646,763	462,993	628,491	684,786	38,023	5.88%
2070 Inservice Training-Instruction	125	0	0	0	0	0	0.00%
2110 Teaching-Regular School	45,343,544	45,840,114	30,523,864	44,810,477	46,605,066	764,952	1.67%
2250 Prg For Sdnts w/Disabil-Med Elgble	16,760,618	17,839,881	11,048,145	17,301,359	17,758,891	-80,990	-0.45%
2280 Occupational Education(Grades 9-12)	50,322	51,672	48,224	68,892	72,344	20,672	40.01%
2330 Teaching-Special Schools	270,487	284,500	129,104	179,104	284,500	0	0.00%
2610 School Library & AV	1,047,464	1,085,593	786,438	1,073,796	1,089,703	4,110	0.38%
2611 Audio Visual	6,000	4,600	395	3,600	4,600	0	0.00%
2630 Computer Assisted Instruction	1,148,162	987,579	921,494	1,073,820	963,403	-24,176	-2.45%
2702 Curriculum Programs	6,996	12,000	11,638	11,638	12,000	0	0.00%
2704 Curriculum Programs	9,593	10,000	1,336	1,336	10,000	0	0.00%
2712 Technology	0	25,000	0	0	25,000	0	0.00%
2722 Staff Dev Teachers	39,591	49,000	3,858	3,758	49,000	0	0.00%
2723 Staff Dev District	873,192	885,987	463,655	750,681	899,368	13,381	1.51%
2751 Curriculum Development	123,388	100,000	82,102	100,000	100,000	0	0.00%
2810 Guidance-Regular School	2,602,521	2,543,337	1,573,975	2,355,329	2,535,529	-7,808	-0.31%
2815 Health Srvcs-Regular School	1,248,882	1,347,227	869,442	1,398,506	1,610,070	262,843	19.51%
2820 Psychological Srvcs-Reg Schl	1,839,538	1,806,232	1,140,523	1,710,229	1,855,929	49,697	2.75%
2825 Social Work Srvcs-Regular School	746,009	756,000	435,984	662,791	676,090	-79,910	-10.57%
2850 Co-Curricular Activ-Reg Schl	323,222	390,211	69,934	142,248	490,211	100,000	25.63%
2855 Interscholastic Athletics-Reg Schl	1,047,058	1,323,902	624,025	942,468	1,405,674	81,772	6.18%
5510 District Transportation Services	92,046	106,797	84,183	96,169	114,456	7,659	7.17%
5530 Garage Building	9,505	15,100	8,618	14,496	14,100	-1,000	-6.62%
5540 Contract Transportation	2,395,203	4,049,552	2,680,734	3,958,245	4,443,822	394,270	9.74%
5550 Public Transportation	14,498	26,000	9,374	25,000	26,000	0	0.00%
9010 State Retirement	1,670,268	1,751,528	1,212,350	1,688,948	1,850,817	99,289	5.67%
9020 Teachers' Retirement	5,485,762	6,274,300	4,063,495	5,889,499	6,487,489	213,189	3.40%
9030 Social Security	5,583,091	5,782,523	3,769,695	5,550,919	5,931,789	149,266	2.58%
9040 Workers' Compensation	750,049	544,538	626,329	1,044,538	544,538	0	0.00%
9045 Life Insurance	93,635	97,851	44,545	94,612	100,299	2,448	2.50%
9046 Employer TSA benefit	80,761	117,500	0	117,500	101,000	-16,500	-14.04%
9050 Vis/Dental/Welfare	859,702	871,000	811,907	858,400	844,479	-26,521	-3.04%
9051 Unemployment insurance	28,674	54,000	81,179	154,000	100,000	46,000	85.19%
9055 Disability Insurance	17,312	20,200	17,581	20,200	24,000	3,800	18.81%
9060 Hospital, Medical	18,955,925	21,088,318	17,078,797	20,509,496	21,088,318	0	0.00%
9062 Medicare Reimbursement	946,172	1,133,043	0	1,133,043	1,133,043	0	0.00%
9710 Serial Bonds	2,500	2,500	2500	2,500	2,500	0	0.00%
9789 Other Debt	395,083	395,083	395,083	395,083	395,082	-1	0.00%
9901 Transfer to Other Funds	6,104,618	5,947,696	2,611,465	5,947,696	6,196,188	248,492	4.18%
Total GENERAL FUND	**136,416,633**	**142,609,792**	**97,342,179**	**141,552,792**	**144,941,319**	**2,331,527**	**1.63%**

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	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
1010 Board Of Education							
4 Contractual and Other	34,692	27,884	25,216	26,816	28,585	701	2.5%
45 Materials & Supplies	628	1,020	235	904	700	-320	-31.4%
49 BOCES Services	3,700	3,800	988	3,800	3,900	100	2.6%
Subtotal of 1010 Board Of Education	**39,020**	**32,704**	**26,439**	**31,520**	**33,185**	**481**	**1.5%**

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	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
1040 District Clerk							
16 Noninstructional Salaries	16,000	16,280	12,888	16,280	16,606	326	2.0%
49 BOCES Services	0	9,000	3,238	3,238	7,500	-1,500	-16.7%
Total 1040 District Clerk	**16,000**	**25,280**	**16,126**	**19,518**	**24,106**	**-1,174**	**-4.6%**

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	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
1060 District Meeting							
4 Contractual and Other	4,746	8,000	281	9,735	8,000	0	0.0%
45 Materials & Supplies	0	1,125	241	1,125	725	-400	-35.6%
48 Election Systems	16,586	32,000	10,905	29,965	32,000	0	0.0%
Total 1060 District Meeting	**21,332**	**41,125**	**11,427**	**40,825**	**40,725**	**-400**	**-1.0%**

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	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
1240 Chief School Administrator							
15 Instructional Salaries	310,257	312,402	219,039	312,402	312,615	213	0.1%
16 Noninstructional Salaries	87,785	89,322	70,712	89,321	91,107	1,785	2.0%
4 Contractual and Other	21,601	16,476	15,812	24,019	16,042	-434	-2.6%
45 Materials & Supplies	670	965	1,192	1,231	800	-165	-17.1%
49 BOCES Services	0	0	0	0	350	350	100.0%
Total 1240 Chief School Administrator	**420,313**	**419,165**	**306,755**	**426,973**	**420,914**	**1,749**	**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 packages.

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
1310 Business Administration							
15 Instructional Salaries	267,195	252,752	193,954	244,994	256,565	3,813	1.5%
16 Noninstructional Salaries	415,548	475,470	343,448	437,379	491,860	16,390	3.4%
4 Contractual and Other	5,671	12,600	5,535	8,592	12,600	0	0.0%
45 Materials & Supplies	3,800	4,700	1469	3,243	4,700	0	0.0%
46 Copiers	71,561	99,000	54,852	70,031	109,885	10,885	11.0%
49 BOCES Services	3,880	5,150	3,645	3,724	5,042	-108	-2.1%
Total 1310 Business Administration	**767,655**	**849,672**	**602,903**	**767,963**	**880,652**	**30,980**	**3.6%**

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	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
1320 Auditing							
16 Noninstructional Salaries	23,048	36,000	14,539	25,056	36,000	0	0.0%
4 Contractual and Other	82,310	99,500	63,000	83,000	99,500	0	0.0%
Total 1320 Auditing	**105,358**	**135,500**	**77,539**	**108,056**	**135,500**	**0**	**0.0%**

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	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
1325 Treasurer							
16 Noninstructional Salaries	5,341	17,595	7,801	10,239	17,903	308	1.8%
4 Contractual and Other	0	1,000	0	0	500	-500	-50.0%
45 Materials & Supplies	915	900	229	229	1,500	600	66.7%
Total 1325 Treasurer	**6,256**	**19,495**	**8,030**	**10,468**	**19,903**	**408**	**2.1%**

1345 Purchasing

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

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
1345 Purchasing							
16 Noninstructional Salaries	128,952	129,312	103,386	131,699	132,295	2,983	2.3%
4 Contractual and Other	17,586	19,066	15,814	16,240	19,216	150	0.8%
45 Materials & Supplies	300	270	60	60	120	-150	-55.6%
Total 1345 Purchasing	**146,838**	**148,648**	**119,260**	**147,999**	**151,631**	**2,983**	**2.0%**

1420 Legal

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

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
1420 Legal							
4 Contractual and Other	258,270	291,000	222,183	402,262	278,000	-13,000	-4.5%
Total 1420 Legal	**258,270**	**291,000**	**222,183**	**402,262**	**278,000**	**-13,000**	**-4.5%**

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	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
1430 Personnel							
15 Instructional Salaries	213,927	217,650	168,498	212,840	221,225	3,575	1.6%
16 Noninstructional Salaries	250,546	255,089	170,095	213,943	222,727	-32,362	-12.7%
4 Contractual and Other	179,444	181,500	129,019	183,968	204,035	22,535	12.4%
45 Materials & Supplies	1,412	2,900	2,157	2,197	2,200	-700	-24.1%
49 BOCES Services	42,989	15,582	9,747	15,422	14,753	-829	-5.3%
Total 1430 Personnel	**688,318**	**672,721**	**479,516**	**628,370**	**664,940**	**-7,781**	**-1.2%**

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	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
1480 Public Information							
4 Contractual and Other	153,173	156,000	113,547	152,205	160,284	4,284	2.7%
45 Materials & Supplies	250	225	0	0	250	25	11.1%
Total 1480 Public Information	**153,423**	**156,225**	**113,547**	**152,205**	**160,534**	**4,309**	**2.8%**

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. Decreases in this service reflects a reduction in overtime.

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
1620 Operation of Plant							
16 Noninstructional Salaries	3,018,040	3,177,123	2,271,503	2,837,831	3,051,356	-125,767	-4.0%
4 Security and Other Contracts	289,572	446,507	121,526	296,341	465,980	19,473	4.4%
45 Materials & Supplies	2,069,377	2,615,735	1,717,279	2,098,751	2,631,463	15,728	0.6%
46 Other Contracted Maintenance	57,000	58,710	35,034	50,840	58,710	0	0.0%
48 Operations - Projects	150,065	10,000	0	10,000	10,000	0	0.0%
Total 1620 Operation of Plant	**5,584,054**	**6,308,075**	**4,145,342**	**5,293,763**	**6,217,509**	**-90,566**	**-1.4%**

1621 Maintenance of Plant

The maintenance payroll codes include costs of maintenance staff salaries and overtime including the 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, lead testing, water 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 future capital improvement projects are included here as well. Costs incurred for the voter-approved capital projects are accounted for elsewhere in the capital fund.

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
1621 Maintenance of Plant							
16 Noninstructional Salaries	1,694,851	1,700,002	1,296,304	1,631,873	1,705,976	5,974	0.4%
2 Equipment	120,677	160,000	99,887	193,276	160,000	0	0.0%
4 Contractual and Other	164,328	181,300	116,581	135,267	191,900	10,600	5.8%
45 Materials & Supplies	502,927	531,206	606,017	671,940	532,404	1,198	0.2%
46 Other Contracted Maintenance	534,234	403,250	337,140	457,160	408,250	5,000	1.2%
48 Projects	399,285	70,000	64,711	517,926	70,000	0	0.0%
Total 1621 Maintenance of Plant	**3,416,302**	**3,045,758**	**2,520,640**	**3,607,442**	**3,068,530**	**22,772**	**0.7%**

1670 Central Mailing

This code includes the costs of mailings and delivery.

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
1670 Central Printing & Mailing							
45 Postage	46,533	37,500	19,773	37,500	37,500	0	0.0%
Total 1670 Central Printing & Mailing	**46,533**	**37,500**	**19,773**	**37,500**	**37,500**	**0**	**0.0%**

1680 Central Data Processing

This area of the budget contains funding for District servers, student data software, the District website and e-mail, and technical support. The increase in this budget is due to a shift in district-wide non-instructional software costs.

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
1680 Central Data Processing							
16 Noninstructional Salaries	383,951	389,703	308,516	389,704	397,499	7,796	2.0%
2 Equipment	19,078	28,000	3,363	9,840	28,000	0	0.0%
4 Contractual and Other	122,643	117,390	118,662	523,269	173,457	56,067	47.8%
45 Materials & Supplies	86,628	65,687	895,816	901,163	48,000	-17,687	-26.9%
49 BOCES Services	78,239	0	5,250	5,250	5,500	5,500	0.0%
Total 1680 Central Data Processing	**690,539**	**600,780**	**1,331,607**	**1,829,226**	**652,456**	**51,676**	**8.6%**

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	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
1910 Unallocated Insurance							
4 Cyber Insurance	18,159	19,067	18,620	18,620	19,551	484	2.5%
45 Other Non-Health Insurance	527,737	554,127	506,556	506,556	564,542	10,415	1.9%
Total 1910 Unallocated Insurance	**545,896**	**573,194**	**525,176**	**525,176**	**584,093**	**10,899**	**1.9%**

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. Each year the District transfers funds from the Reserve for Tax Certiorari to meet the demands for payment. At the end of each year, the District tries to replenish the funds transferred out.

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
1930 Judgments and Claims							
4 Tax Certiorari	1,233,588	100,000	642,969	2,100,000	100,000	0	0.0%
Total 1930 Judgments and Claims	**1,233,588**	**100,000**	**642,969**	**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	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
1940 Purch of Land/Right of Way							
4 Taxes - Other Districts	195,282	198,131	0	206,532	207,175	9,044	4.6%
Total 1940 Purch of Land/Right of Way	**195,282**	**198,131**	**0**	**206,532**	**207,175**	**9,044**	**4.6%**

1950 Assessments on School Property

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

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
1950 Assessments on School Property							
4 Sewer Taxes	143,753	152,643	137,213	144,143	158,487	5,844	3.8%
Total 1950 Assessments on School Property	**143,753**	**152,643**	**137,213**	**144,143**	**158,487**	**5,844**	**3.8%**

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 based on True Value or RWADA as a component district does, the District pays an administrative fee on all BOCES services purchased. The increase in the budget for this function results from including all administrative fees from BOCES.

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
1981 BOCES Administrative Costs							
49 BOCES Services	172,000	126,340	116,665	186,340	211,504	85,164	67.4%
Total 1981 BOCES Administrative Costs	**172,000**	**126,340**	**116,665**	**186,340**	**211,504**	**85,164**	**67.4%**

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	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
2010 Curriculum Development and Suprvsn							
15 Instructional Salaries	255,053	259,412	203,526	257,085	267,019	7,607	2.9%
16 Noninstructional Salaries	90,571	80,656	64,208	83,093	84,629	3,973	4.9%
4 Contractual and Other	30,240	12,750	574	574	12,750	0	0.0%
45 Materials & Supplies	3,415	5,150	2,502	2,763	5,150	0	0.0%
49 BOCES Services	48,683	23,750	19,055	27,221	28,174	4,424	18.6%
Total 2010 Curriculum Development and Suprvsn	**427,962**	**381,718**	**289,865**	**370,736**	**397,722**	**16,004**	**4.2%**

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. The reduction in this budget is a result of a decrease in clerical staff.

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
2020 Supervision-Regular School							
15 Instructional Salaries	2,646,490	2,771,209	2,159,567	2,719,947	2,770,079	-1,130	0.0%
16 Noninstructional Salaries	1,124,108	1,216,382	753,954	1,054,275	1,157,740	-58,642	-4.8%
2 Equipment	0	2,750	3,875	3,875	2,750	0	0.0%
4 Contractual and Other	2,000	4,200	3,179	379	4,200	0	0.0%
45 Materials & Supplies	26,715	32,450	13,665	18,432	31,400	-1,050	-3.2%
Total 2020 Supervision-Regular School	**3,799,313**	**4,026,991**	**2,934,240**	**3,796,908**	**3,966,169**	**-60,822**	**-1.5%**

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. A large part of the increase in this area is due to purchasing of improved software.

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
2060 Research, Assessment & Accountablity							
15 Instructional Salaries	174,087	175,660	139,409	176,096	179,158	3,498	2.0%
16 Noninstructional Salaries	251,128	247,573	187,582	238,545	254,832	7,259	2.9%
4 Contractual and Other	53,233	57,720	19,238	51,774	73,940	16,220	28.1%
45 Materials & Supplies	1,723	4,252	479	518	4,250	-2	0.0%
49 BOCES Services	86,941	161,558	116,285	161,558	172,606	11,048	6.8%
Total 2060 Research, Assessment & Accountablity	**567,112**	**646,763**	**462,993**	**628,491**	**684,786**	**38,023**	**5.9%**

2070 In-Service Training

The District participates in BOCES professional development workshops. The District has shifted to budgeting for this by building.

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
2070 Inservice Training-Instruction							
49 BOCES Services	125	0	0	0	0	0	0.0%
Total 2070 Inservice Training-Instruction	**125**	**0**	**0**	**0**	**0**	**0**	**0.0%**

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 is one contingent teaching position to provide for an unanticipated enrollment increase.

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
2110 Teaching-Regular School							
15 Instructional Salaries	41,675,704	41,734,110	27,971,311	40,539,419	42,644,346	910,236	2.2%
16 Noninstructional Salaries	1,910,867	2,236,408	1,071,147	2,234,474	2,049,256	-187,152	-8.4%
2 Equipment	28,970	80,795	114,188	122,209	72,780	-8,015	-9.9%
4 Contractual and Other	366,028	366,900	178,350	257,325	361,250	-5,650	-1.5%
45 Materials & Supplies	548,825	489,142	645,963	780,841	516,380	27,238	5.6%
46 Sch. Library AV Loan Prog	231,495	258,500	174,407	257,004	268,372	9,872	0.0%
48 Textbooks	520,158	592,759	328,126	543,203	591,909	-850	-0.1%
49 BOCES Services	61,497	81,500	40,372	76,002	100,773	19,273	23.6%
Total 2110 Teaching-Regular School	**45,343,544**	**45,840,114**	**30,523,864**	**44,810,477**	**46,605,066**	**764,952**	**1.7%**

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. Increases in this budget result from increased out-placements and related services. 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, several years ago, the district developed an Emotional Support Program (ESP) which has successfully addressed needs of students who might have previously been placed in therapeutic day 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. 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 and providing services to students who attend our non-public schools, such as FASNY and Saints John and Paul, 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 competitive rates.

The decrease in this budget results from retirements and a reduction in the number of Teacher Aides.

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
2250 Programs for Students with Disabilities							
15 Instructional Salaries	10,016,022	10,201,883	7,257,532	10,252,306	10,142,282	-59,601	-0.6%
16 Noninstructional Salaries	2,524,574	2,658,130	1,419,450	2,462,784	2,507,373	-150,757	-5.7%
2 Equipment	3,238	13,200	9,200	9,200	13,200	0	0.0%
4 Contractual and Other	1,010,202	1,501,582	507,391	1,477,629	1,576,682	75,100	5.0%
45 Materials & Supplies	124,700	81,437	88,688	90,100	84,267	2,830	3.5%
472 Tuition-All Other	1,387,968	1,507,830	655,440	1,382,820	1,467,470	-40,360	-2.7%
48 Textbooks	0	500	0	0	500	0	0.0%
49 BOCES Services	1,693,914	1,875,319	1,110,444	1,626,520	1,967,117	91,798	4.9%
Total 2250 Programs for Students with Disabilitie	**16,760,618**	**17,839,881**	**11,048,145**	**17,301,359**	**17,758,891**	**-80,990**	**-0.5%**

2280 Occupational Education

Funds are budgeted for regular education students to 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. The increase in this budget is based on the current year's actual enrollment.

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
2280 Occupational Education							
49 BOCES Services	50,322	51,672	48,224	68,892	72,344	20,672	40.0%
Total 2280 Occupational Education	50,322	**51,672**	**48,224**	**68,892**	**72,344**	**20,672**	**40.0%**

2330 Special Schools

This part of the budget provides funding for programming to support our students outside of the school year.

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
2330 Teaching-Special Schools							
15 Instructional Salaries	0	7,500	0	0	7,500	0	0.0%
4 Summer Enrichment	217,500	225,000	110,000	160,000	225,000	0	0.0%
48 Continuing Education	52,987	52,000	19,104	19,104	52,000	0	0.0%
Total 2330 Teaching-Special Schools	**270,487**	**284,500**	**129,104**	**179,104**	**284,500**	**0**	**0.0%**

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

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
2610 School Library & AV							
15 Instructional Salaries	729,385	741,944	512,693	741,943	757,260	15,316	2.1%
16 Noninstructional Salaries	230,294	234,789	164,526	219,369	223,164	-11,625	-5.0%
45 Materials & Supplies	68,499	86,559	86,945	90,210	86,559	0	0.0%
49 BOCES Services	19,286	22,301	22,274	22,274	22,720	419	1.9%
Total 2610 School Library & AV	**1,047,464**	**1,085,593**	**786,438**	**1,073,796**	**1,089,703**	**4,110**	**0.4%**

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	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
2611 Audio Visual							
4 Contractual and Other	0	1.000	0	0	1.000	0	0.0%
45 Materials & Supplies	6,000	3,600	395	3,600	3,600	0	0.0%
Total 2611 Audio Visual	**6,000**	**4,600**	**395**	**3,600**	**4,600**	**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., computers, laptops, tablets, and interactive projectors) the District maintains annual computer software contracts including website hosting and instructional software that guides day-to-day learning activities.

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
2630 Computer Assisted Instruction							
15 Instructional Salaries	275,951	281,674	183,300	290,680	295,348	13,674	4.9%
2 Equipment	150,647	84,000	41,593	42,341	81,000	-3,000	-3.6%
4 Contractual and Other	175,907	207,205	170,681	182,002	250,325	43,120	20.8%
45 Materials & Supplies	473,379	399,700	410,719	443,596	301,730	-97,970	-24.5%
48 Special Projects	72,278	15,000	115,201	115,201	35,000	20,000	133.3%
Total 2630 Computer Assisted Instruction	**1,148,162**	**987,579**	**921,494**	**1,073,820**	**963,403**	**-24,176**	**-2.4%**

2702 Building Bridges

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

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
2702 Curriculum Programs							
4 Building Bridges	6,996	12,000	11,638	11,638	12,000	0	0.0%
Total 2702 Curriculum Programs	**6,996**	**12,000**	**11,638**	**11,638**	**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	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
2704 Curriculum Programs							
4 Caprice Advisory Program	9,593	10,000	1,336	1,336	10,000	0	0.0%
Total 2704 Curriculum Programs	**9,593**	**10,000**	**1,336**	**1,336**	**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	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
2712 Technology							
15 Technology Staff Development	0	25,000	0	0	25,000	0	0.0%
Total 2712 Technology	**0**	**25,000**	**0**	**0**	**25,000**	**0**	**0.0%**
2722 Staff Development - Teachers							
15 Instructional Salaries	19,150	19,000	2,850	2,750	19,000	0	0.0%
4 Contractual and Other	17,225	30,000	1,008	1,008	30,000	0	0.0%
49 BOCES Services	3,216	0	0	0	0	0	0.0%
Total 2722 Staff Development - Teachers	**39,591**	**49,000**	**3,858**	**3,758**	**49,000**	**0**	**0.0%**
2723 Staff Development - District							
12 Math and Reading Specialists	647,540	660,987	414,992	660,987	674,794	13,807	2.1%
15 Instructional Salaries	39,600	25,000	0	25,000	25,000	0	0.0%
4 Contractual and Other	109,562	150,000	23,878	27,380	150,000	0	0.0%
49 BOCES Services	76,490	50,000	24,785	37,314	49,574	-426	-0.9%
Total 2723 Staff Development - District	**873,192**	**885,987**	**463,655**	**750,681**	**899,368**	**13,381**	**1.5%**
2751 Curriculum Development							
15 Instructional Salaries	123,388	100,000	82,102	100,000	100,000	0	0.0%
Total 2751 Curriculum Development	**123,388**	**100,000**	**82,102**	**100,000**	**100,000**	**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.

The changes in this budget reflect a reduction in personnel during the 2020-2021 school year and increase in the budget to provide funds for the District Equity Team.

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
2810 Guidance							
15 Instructional Salaries	2,298,556	2,215,215	1,377,144	2,052,011	2,129,849	-85,366	-3.9%
16 Noninstructional Salaries	234,624	235,032	159,845	231,293	240,590	5,558	2.4%
4 Contractual and Other	63,252	82,840	35,963	70,963	157,840	75,000	90.5%
45 Materials & Supplies	6,089	10,250	1,023	1,062	7,250	-3,000	-29.3%
Total 2810 Guidance	**2,602,521**	**2,543,337**	**1,573,975**	**2,355,329**	**2,535,529**	**-7,808**	**-0.3%**

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. The increase in this budget represents an increase in Health Aides during 2020-2021, an increase in contracted nursing for non-public schools and an increase in the nursing staff at Mamaroneck Avenue School.

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
2815 Health Services							
16 Noninstructional Salaries	737,275	841,635	648,317	891,353	1,052,283	210,648	25.0%
2 Equipment	3,172	4,500	0	0	4,500	0	0.0%
4 Contractual and Other	470,962	456,380	183,258	466,475	503,577	47,197	10.3%
45 Materials & Supplies	37,473	44,712	37,867	40,678	49,710	4,998	11.2%
Total 2815 Health Services	**1,248,882**	**1,347,227**	**869,442**	**1,398,506**	**1,610,070**	**262,843**	**19.5%**

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 ensure 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. The decrease in 2825 results from a grant allocation.

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
2820 Psychological Services							
15 Instructional Salaries	1,839,538	1,806,232	1,140,523	1,710,229	1,855,929	49,697	2.8%
Total 2820 Psychological Services	**1,839,538**	**1,806,232**	**1,140,523**	**1,710,229**	**1,855,929**	**49,697**	**2.8%**
2825 Social Work Services							
15 Instructional Salaries	746,009	756,000	435,984	662,791	676,090	-79,910	-10.6%
Total 2825 Social Work Services	**746,009**	**756,000**	**435,984**	**662,791**	**676,090**	**-79,910**	**-10.6%**

2850 Co-Curricular Activities

The District has an extensive list of extra-curricular 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. The increase results from the addition of lunch-time activities at Hommocks.

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
2850 Co-Curricular Activities							
15 Instructional Salaries	294,297	363,659	68,505	134,909	463,659	100,000	27.5%
4 Contractual and Other	28,925	25,100	1,429	7,339	25,100	0	0.0%
45 Materials & Supplies	0	1,452	0	0	1,452	0	0.0%
Total 2850 Co-Curricular Activities	**323,222**	**390,211**	**69,934**	**142,248**	**490,211**	**100,000**	**25.6%**

2855 Interscholastic Athletics

In a typical year, 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 programs in varsity, junior varsity and freshman programs for high school students and modified programs for middle school students.

This budget includes funds for supervision during both the District's and other's activities. The continued funding 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 State Championship play each year. The District receives reimbursement from NYSPHAA for some costs incurred through participation in State tournaments. The increase in this area of the budget allows for a strength and conditioning coach, additional athletic equipment and supplies, and BOCES increases.

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
2855 Interscholastic Athletics							
15 Instructional Salaries	672,779	808,678	454,621	566,368	812,404	3,726	0.5%
16 Noninstructional Salaries	31,466	70,000	18,665	35,000	70,000	0	0.0%
21 Athletic Equiment	3,674	10,000	2,013	5,785	25,000	15,000	150.0%
4 Contractual and Other	176,938	240,300	66,966	145,924	280,200	39,900	16.6%
45 Materials & Supplies	52,696	45,500	23,695	39,967	60,500	15,000	33.0%
49 BOCES Services	109,505	149,424	58,065	149,424	157,570	8,146	5.5%
Total 2855 Interscholastic Athletics	**1,047,058**	**1,323,902**	**624,025**	**942,468**	**1,405,674**	**81,772**	**6.2%**

5510 District Transportation

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

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
5510 District Transportation Services							
16 Noninstructional Salaries	40,589	46,197	56,408	78,618	55,874	9,677	20.9%
45 Insurance	51,457	60,600	55,400	58,400	58,582	-2,018	-3.3%
Total 5510 District Transportation Services	**92,046**	**106,797**	**111,808**	**137,018**	**114,456**	**7,659**	**7.2%**

5530 District Transportation Services

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

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
5530 Garage Building							
45 Utilities	9,505	15,100	8,618	14,496	14,100	-1,000	-6.6%
Total 5530 Garage Building	**9,505**	**15,100**	**8,618**	**14,496**	**14,100**	**-1,000**	**-6.6%**

5540 Contract Transportation

The District contracts our transportation services in an effort to keep transportation costs down. The significant increase in this area of budget results from vendor increases.

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
5540 Contract Transportation							
4 Contracted Buses and Management	2,332,876	3,989,552	2,625,164	3,857,409	4,378,822	389,270	9.8%
45 Contracted Bus Fuel	62,327	60,000	27,945	59,986	65,000	5,000	8.3%
Total 5540 Contract Transportation	**2,395,203**	**4,049,552**	**2,653,109**	**3,917,395**	**4,443,822**	**394,270**	**9.7%**

5550 Public Transportation

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

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
5550 Public Transportation							
404 Public Transportation	14,498	26,000	9,374	25,000	26,000	0	0.0%
Total 5550 Public Transportation	**14,498**	**26,000**	**9,374**	**25,000**	**26,000**	**0**	**0.0%**

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
- Tax Shelter Payments

9010 NYS Employees' Retirement

The District is required to provide a contribution for all classified employees who belong to the New York State and Local 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' Retirement

Teachers and Administrators are members of the New York State Teachers' Retirement System (TRS). The rate is set by the retirement system. The rate to be applied to certified payroll in 2021-2022 will be 9.8%. The rate is 9.53% of certified payroll in 2020-2021.

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 Workers' Compensation

Workers' Compensation insurance coverage is required by law. Effective 7/1/2018 the District joined the Southern Westchester Cooperative Workers' 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, and Clerical contracts require payments to the Mamaroneck Teachers' 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. The pandemic has caused an increase in the number and duration of unemployment claims.

9055 Disability Income Insurance

The Administrator and Clerical unit members are covered with disability contracts and the Custodial unit members are covered for disability through the State Insurance Fund.

9060 Hospitalization and Medical Insurance

Effective July 1, 2020, the District joined the Municipal Employees Benefits Consortium (MEBCO).

9061 Prescription Coverage

Effective July 1, 2020, the District joined the Municipal Employees Benefits Consortium (MEBCO). As a result, hospitalization, medical and prescription costs are now included in 9060 above.

9062 Medicare Part B

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

SUMMARY OF BENEFITS

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
9010 NYS Employees' Retirement	1,670,268	1,751,528	1,212,350	1,688,948	1,850,817	99,289	5.7%
9020 NYS Teachers' Retirement	5,485,762	6,274,300	4,063,495	5,889,499	6,487,489	213,189	3.4%
9030 Social Security	5,583,091	5,782,523	3,769,695	5,550,919	5,931,789	149,266	2.6%
9040 Workers' Compensation	750,049	544,538	626,329	1,044,538	544,538	0	0.0%
9045 Life Insurance	93,635	97,851	44,545	94,612	100,299	2,448	2.5%
9046 Employer TSA Benefit	80,761	117,500	0	117,500	101,000	-16,500	-14.0%
9050 Dental and Vision Coverage	859,702	871,000	811,907	858,400	844,479	-26,521	-3.0%
9051 Unemployment Benefits	28,674	54,000	81,179	154,000	100,000	46,000	85.2%
9055 Disability Insurance	17,312	20,200	17,581	20,200	24,000	3,800	18.8%
9060/9061 Health Insurance	18,955,925	21,088,318	17,078,797	20,509,497	21,088,318	0	0.0%
9062 Medicare Part B	946,172	1,133,043	0	1,133,043	1,133,043	0	0.0%
Employee Benefits Total	**34,471,351**	**37,734,801**	**27,705,878**	**37,061,156**	**38,205,772**	**470,971**	**1.2%**

9710 Serial Bonds

This pays for mandated annual financial disclosures. Fees incurred to borrow for the capital projects are accounted for elsewhere in the capital fund.

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
9710 Serial Bonds							
702 Fiscal Agent Fees	2,500	2,500	2,500	2,500	2,500	0	0.0%
Total 9710 Serial Bonds	**2,500**	**2,500**	**2,500**	**2,500**	**2,500**	**0**	**0.0%**

9789 EPC Lease

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

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
9789 EPC Lease							
600 Principal	322,322	329,908	329,908	329,908	337,673	7,765	2.4%
700 Interest	72,761	65,175	65,175	65,175	57,409	-7,766	-11.9%
Total 9789 EPC Lease	**395,083**	**395,083**	**395,083**	**395,083**	**395,082**	**-1**	**0.0%**

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 increase is in accordance with Debt Service Schedule below. The transfer to Special Aid fund covers the District's share of the costs of the summer school programs. The State has decreased its contribution to the extended school year programs thereby causing the District to increase its share to maintain mandated programs.

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
9901 Interfund Transfers							
960 Transfer to Debt Service Fund	5,871,879	5,722,696	2,611,465	5,947,696	5,896,188	173,492	3.0%
960 Transfer to Special Aid Fund	232,739	225,000	0	225,000	300,000	75,000	33.3%
Total 9901 Interfund Transfers	**6,104,618**	**5,947,696**	**2,611,465**	**6,172,696**	**6,196,188**	**248,492**	**4.2%**

DEBT SERVICE SCHEDULE

School Year	6/15/2010 17,000,000 Refinanced	2/15/2012 3,505,000	7/18/2012 11,815,000 Refinanced	8/15/2013 5,000,000	7/15/2014 8,745,000 Refinanced	7/15/2014 4,455,000	7/13/2017 9,340,000	4/15/2020 8,150,000 Refinanced 2010	Estimated Debt Service for Upcoming Capital Projects $49M	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	131,116	310,000	968,625	412,265	1,573,400	362,606	788,550	1,325,317		5,871,878
20-21		314,500		415,459	1,569,000	361,956	787,350	1,459,750	750,000	5,658,015
21-22		313,800		417,615	1,573,250	361,206	785,700	1,457,500	987,117	5,896,188
22-23		313,000		418,684		365,306	783,600	1,452,500	2,558,616	5,891,706
23-24		312,100		419,059		364,066	781,050	1,454,750	3,272,146	6,603,171
24-25		311,100		419,159		362,338	778,050	1,443,750	3,287,878	6,602,275
25-26				418,703		365,050	779,600		3,283,460	4,846,813
26-27				417,298		366,300	775,550		3,287,560	4,846,708
27-28				419,930		366,250	776,050		3,289,528	4,851,758
28-29				416,765		365,900	775,950		3,289,047	4,847,662
29-30						360,325	770,250		3,284,950	4,415,525
30-31							769,100		3,292,175	4,061,275
31-32							767,350		3,290,761	4,058,111

TAX CALCULATION

2021-2022 Proposed Budget			144,941,319
Projected revenues other than property taxes		minus	13,630,275
2021-2022 Proposed Tax Levy		equals	131,311,044
Current Taxable Assessments		divided by	9,372,392,665
		multiplied by	1,000
Projected 2021-2022 Tax Rate		equals	14.01
Projected increase	$		0.25
Projected increase	%		1.84%
Assessed value of an average home in the District			1,250,000
		divided by	1,000
Tax Rate		multiplied by	14.01
Estimated increase in taxes based on the average home value of $1,250,000			316

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

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, the tax levy is capped at the prior year's levy.

The Proposed Budget calls for a tax levy increase that will exceed the cap and therefore requires a 60% majority approval 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 %
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	1.19%
2019 -2020	$139,875,230	.67%	$126,523,397	.93%	$126,523,397	.93%	0	0%
2020-2021	$142,609,792	1.96%	$128,749,080	1.76%	$128,749,083	1.76%	-$3	0%
Proposed 2021-2022	$144,914,319	1.63%	$ 131,311,044	1.99%	$ 130,296,261	1.20%	$1,014,783	.79%

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 revenues or 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 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 Teachers' Retirement System for certified staff and to the New York State Employees' Retirement System for non-certified staff.

Self-Insurance Health Plans Reserve
The District established a Reserve for Self-Insured Health Plans at the end of 2019-2020. This reserve is designed to create financial stability since health claims can be unpredictable and unstable.

Tax Certiorari Reserve
This reserve is used to pay judgments 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 2020-2021 budget plan appropriated $400,000 of fund balance as a revenue item. The Proposed 2021-2022 Budget eliminates the use of unappropriated 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.

Unassigned Fund Balance
This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund. By law, this account is limited to 4% of the ensuing year's budget.

FUND BALANCE

	Fund Balance at 6/30/2016	Fund Balance at 6/30/2017	Fund Balance at 6/30/2018	Fund Balance at 6/30/2019	Fund Balance at 6/30/2020	Projected Fund Balance at 6/30/2021
Restricted						
Repairs	9,095	9,137	9,247	9,446	0	0
Retirement Contribution	572,438	0	0	500,000	1,007,118	1,007,118
Tax Certiorari	6,643,433	4,976,681	5,272,532	5,443,209	6,509,815	7,067,663
Unemployment Benefits	34,043	0	0	0	100,000	200,000
Workers' Compensation	168,973	0	450,000	570,000	577,188	567,188
Self-Insured Health Plans	0	0	0	0	1,000,000	1,010,000
Total Restricted	7,427,982	4,985,818	5,731,779	6,522,655	9,194,121	9,851,969
Assigned						
Appropriated Fund Balance	2,830,381	2,560,336	1,250,000	400,000	400,000	0
Purchases on Order	482,045	91,168	633,300	784,330	1,665,110	1,000,000
Total Assigned	3,312,426	2,651,504	1,883,300	1,184,330	2,065,110	1,000,000
Unassigned						
Fund Balance	4,834,928	4,500,244	4,761,186	5,491,491	5,548,135	5,792,454
Total Unassigned	4,834,928	4,500,244	4,761,186	5,491,491	5,548,135	5,792,454
Total Fund Balance	**15,575,336**	**12,137,566**	**12,376,265**	**13,198,476**	**16,807,366**	**16,644,423**

SALARY & BENEFIT INFORMATION

	Salary	Benefits	Other Remuneration
Central Staff Administration			
Superintendent	276,681	75,221	25,079
Annualized Cost of Benefits			
Mandatory TRS Contribution	28,304		
Mandatory Federal Social Security Contribution	12,844		
Health/Dental/Vision Plans	22,756		
Annuity	8,340		
Long Term Disability	78		
Term Life Insurance	642		
Other Remuneration	21,000		
Associate, Assistant and Deputy Superintendents			
Assistant Superintendent for Administration and Personnel	215,873	59,309	1,200
Assistant Superintendent for Student Support Services	213,235	55,322	1,200
Assistant Superintendent for Business Operations	248,670	75,134	1,200
Assistant Superintendent for Curriculum and Instruction	260,803	71,999	1,200
Other Supervisory and Administrative Employees Scheduled to Receive $143,000 or More in Salary			
Principal	190,680		
Principal	187,929		
Principal	166,564		
Principal	171,716		
Principal	197,101		
Principal	219,753		
Assistant Principal	160,038		
Assistant Principal	157,444		
Assistant Principal	145,143		
Assistant Principal	157,444		
Assistant Principal	145,143		
Assistant Principal	147,587		
Assistant Principal	180,216		
Director of Special Education	205,059		
Director of Special Education	148,591		
Director of Health, Physical Education & Athletics	195,127		
ENLCoordinator	148,591		
Director of Research, Assessment & Accountability	179,158		

BUDGET BY COMPONENT - 3-PART BUDGET

Mamaroneck Union Free School District

State Category (3-Part Budget) Report

Fiscal Year: 2022

State Function	Description	2020-2021 Adopted Budget	2021-2022 Proposed Budget	Percent Change
Administration				
1010	Board Of Education	32,704	33,185	1.47%
1040	District Clerk	25,280	24,106	-4.64%
1060	District Meeting	41,125	40,725	-0.97%
1240	Chief School Administrator	419,165	420,914	0.42%
1310	Business Administration	849,672	880,652	3.65%
1320	Auditing	135,500	135,500	0.00%
1325	Treasurer	19,495	19,903	2.09%
1345	Purchasing	148,648	151,631	2.01%
1420	Legal	291,000	278,000	-4.47%
1430	Personnel	672,721	664,940	-1.16%
1480	Public Information and Services	156,225	160,534	2.76%
1670	Central Printing & Mailing	37,500	37,500	0.00%
1680	Central Data Processing	600,780	652,456	8.60%
1910	Unallocated Insurance	573,194	584,093	1.90%
1950	Assessments on School Property	152,643	158,487	3.83%
1981	BOCES Administrative Costs	126,340	211,504	67.41%
2010	Curriculum Devel and Suprvsn	481,718	497,722	3.32%
2020	Supervision-Regular School	4,026,991	3,966,169	-1.51%
2060	Research, Planning & Evaluation	646,763	684,786	5.88%
2250	Prg For Sdnts w/Disabil-Med Elgble	555,915	574,616	3.36%
2855	Interscholastic Athletics-Reg Schl	191,401	195,127	1.95%
9000	Employee Benefits	4,144,744	3,983,159	-3.90%
9089	Other (specify)	117,500	101,000	-14.04%
Total Administration		14,447,024	14,456,709	0.07%
Capital				
1620	Operation of Plant	6,308,075	6,217,509	-1.44%
1621	Maintenance of Plant	3,045,758	3,068,530	0.75%
1930	Judgments and Claims	100,000	100,000	0.00%
1940	Purch of Land/Right of Way	198,131	207,175	4.56%
5530	Garage Building	15,100	14,100	-6.62%
9000	Employee Benefits	4,164,700	4,008,215	-3.76%
9711	Serial Bonds-School Construction	2,500	2,500	0.00%
9789	Other Debt (specify)	395,083	395,082	0.00%
9901	Transfer to Debt Service Fund	5,722,696	5,896,188	3.03%
Total Capital		19,952,043	19,909,299	-0.21%
Program				
2010	Curriculum Devel and Suprvsn	22,000	22,000	0.00%
2070	Inservice Training-Instruction	959,987	973,368	1.39%
2110	Teaching-Regular School	45,840,114	46,705,066	1.89%
2250	Prg For Sdnts w/Disabil-Med Elgble	17,283,966	17,184,275	-0.58%
2280	Occupational Education(Grades 9-	51,672	72,344	40.01%
2330	Teaching-Special Schools	284,500	284,500	0.00%
2610	School Library & AV	1,090,193	1,094,303	0.38%
2630	Computer Assisted Instruction	987,579	963,403	-2.45%
2810	Guidance-Regular School	2,543,337	2,535,529	-0.31%
2815	Health Srvcs-Regular School	1,347,227	1,610,070	19.51%
2820	Psychological Srvcs-Reg Schl	1,806,232	1,855,929	2.75%
2825	Social Work Srvcs-Regular School	756,000	676,090	-10.57%
2850	Co-Curricular Activ-Reg Schl	390,211	390,211	0.00%
2855	Interscholastic Athletics-Reg Schl	1,132,501	1,210,547	6.89%
5510	District Transport Srvcs-Med Elgble	106,797	114,456	7.17%
5540	Contract Transportation-Med Elgble	4,049,552	4,443,822	9.74%
5550	Public Transportation	26,000	26,000	0.00%
9000	Employee Benefits	29,307,857	30,113,398	2.75%
9901	Transfer to Other Funds	225,000	300,000	33.33%
Total Program		108,210,725	110,575,311	2.19%
	Report Totals	142,609,792	144,941,319	1.63%

2021-2022 PROPERTY TAX REPORT CARD

	Budgeted 2020-2021	Proposed Budget 2021-2022	Percent Change
Total Budgeted Amount, not including Separate Propositions	142,609,792	144,941,319	1.63%
A. Proposed Tax Levy to Support the Total Budgeted Amount **1**	128,749,080	131,311,044	
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)	128,749,080	131,311,044	1.99%
F. Permissible Exclusions to the School Year Tax Levy Limit	4,810,609	4,768,769	
G. School Tax Levy Limit, Excluding Levy for Permissible Exclusions **3**	123,938,471	125,527,492	
H. Total Proposed School Year Tax Levy, Excluding Levy to Support Library debt and/or Permissible Exclusions (E – B – F + D)	123,938,471	126,542,275	
I. Difference: (G – H); (negative value requires 60.0% voter approval) **2**	0	(1,014,783)	
Public School Enrollment	5,408	5,418	0.18%
Consumer Price Index			1.23%

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 2021-2022, includes any carryover from 2020-2021 and excludes any tax levy for library debt or prior year reserve for excess levy, including interest.

	Actual 2019-2020	Projected 2020-2021
Adjusted Restricted Fund Balance	9,194,121	9,851,969
Assigned Appropriated Fund Balance	2,065,110	1,000,000
Adjusted Unrestricted Fund Balance	5,548,135	5,792,454
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	3.89%	4.00%

	Balance at 1/31/2021	Projected Balance at 6/30/21	Intended Use
Reserve for Workers Compensation	400,000	567,188	To pay for tail claims
Reserve for Tax Certiorari	5,000,000	7,067,663	To pay for refunds of prior year's taxes
Reserve for Unemployment Benefits	0	200,000	To fund high claims due to the pandemic
Reserve for TRS	1,007,118	1,007,118	To fund spikes in TRS rates
Reserve for Self-insured health plan	1,010,000	1,010,000	To fund spikes in self-insured health claims

EXEMPTION IMPACT REPORT

NYS - Real Property System County of Westchester	Assessor's Report - 2020 - Current Year File S495 Exemption Impact Report School District Summary	Date/ Time- 2/11/2021 Total Assessed Value 10,177,465,215
	Equalized Total Assessed Value 10,177,465,215	

EXEMPTION CODE	EXEMPTION NAME	STATUTORY AUTHORITY	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
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	TOEN - GENERALLY	RPTL 406(1)	87	67,239,700	0.66
13510	TOEN - CEMETERRY LAND	RPTL 446	1	1,010,000	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	6,027,000	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	10	11,271,200	0.11
25110	NONPROF CORP - RELIG (CONSTR PRO	RPTL 420-a	27	131,093,400	1.29
25120	NONPROF CORP - EDUCL (CONST PRC	RPTL 420-a	1	734,000	0.01
25130	NONPROF CORP - CHAR (CONSTR PRO	RPTL 420-a	1	25,680,000	0.25
25230	NONPROF CORP - MORAL/MENTAL IM	RPTL 420-a	8	6,305,000	0.06
25300	NON PROF 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	195	7,797,198	0.08
41124	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	23	897,000	0.01
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	120	8,004,397	0.08
41134	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	18	1,170,000	0.01
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	41	3,801,380	0.04
41400	CLERGY	RPTL 460	1	1,500	0.00
41800	PERSONS AG 65 OR OVER	RPTL 467	141	36,179,717	0.36
41834	ENHANCED STAR	RPTL 425	406	87,027,656	0.86
48154	BASIC STAR 1999-2000	RPTL 425	1,723	179,113,982	1.76
41930	DISABILITIES AND LIMITED INCOM	RPTL 459-c	5	1,124,485	0.01
	Total Exemptions Exclusive of System Exemptions:		**2,948**	**1,077,607,188**	**10.59**
	Total System Exemptions:		**0.00**	**0.00**	**0.00**
	Totals:		**2,948**	**1,077,607,188**	**10.59**

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: _____

The New York State School Report Card
Fiscal Accountability Supplement for
MAMARONECK UFSD

New York State Education Law and the Commissioner's Regulations have required the attachment of the NYS School Report Card to the public school district budget proposal. The regulations required 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.

2017-2018 School Year		General Education	Special Education
This School District	Instructional Expenditures	$75,080,717	$29,792,527
	Pupils	5,417	742
	Expenditures Per Pupil	**$13,860**	**$40,152**
Similar District Group – Low Need/Resource Capacity	Instructional Expenditures	$5,629,457,432	$2,181,788,127
	Pupils	365,552	52,736
	Expenditures Per Pupil	**$15,400**	**$41,372**
Total of All School Districts in NY State	Instructional Expenditures	$35,536,250,285	$15,830,085,081
	Pupils	2,658,466	489,198
	Expenditures Per Pupil	**$13,367**	**$32,359**

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.

2017-2018 School Year	This School District	Similar District Group	Total of All School Districts in NY State
Total Expenditures Per Pupil	**$24,820**	**$28,620**	**$25,853**

Total Expenditures Per Pupil is the simple arithmetic ratio of Total Expenditures to Pupils. Total Expenditures include district expenditures for classroom instruction, as well as expenditures for transportation, debt service, community service and district-wide administration that are not included in the Instructional Expenditure values for General Education and Special Education. As such, the sum of General Education and Special Education Instructional Expenditures does not equal the Total Expenditures.

The numbers used to compute the statistics on this page were collected from 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).

Information about Students with Disabilities for MAMARONECK UFSD

New York State Education Law and the Commissioner's Regulations has required the attachment of the NYS School Report Card to the public school district budget proposal. The regulations required 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 Counts as of 2018-2019	**This School District**		**Similar District Group** Low Need/Resource Capacity	**Total of All School Districts in NY State**
Student Placement Percent of Time Inside Regular Classroom	**Count of Students with Disabilities**	**Percentage of Students with**	**Percentage of Students with**	**Percentage of Students with**
80% or more	**458**	**66.5%**	**62.6%**	**58.7%**
40% to 79%	**119**	**17.3%**	**17.79%**	**11.5%**
Less than 40%	**47**	**6.8%**	**11.2%**	**19.0%**
Separate Settings	**25**	**3.6%**	**5.0%**	**5.3%**
Other Settings	**40**	**5.8%**	**3.5%**	**5.6%**

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

2018-19 School Year	**This School District**	**Similar District Group**	**Total of All School Districts in NY State**
Special Ed Classification	**10.9%**	**12.8%**	**15.6%**

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).