

MOUNT SINAI UNION FREE SCHOOL DISTRICT

Budget Vote/Board Member Election

Tuesday, May 20 - 6:00 a.m. to 9:00 p.m. - Elementary School

PROPOSED BUDGET DOES NOT EXCEED TAX CAP

AND DOES NOT INCREASE TAX LEVY

BUDGET DECREASE – (-.36%)

- ◆ **PROPOSITION I - BUDGET EXPENDITURE - \$54,955,155** - represents the proposed school budget for the 2014-15 school year and maintains the integrity of the education program along with sports and clubs based on 2012-13 school year.
(NOTE: The approval of this proposition will not cause any increase in the 2014-15 tax levy amount.)
- ◆ **PROPOSITION II - LIBRARY SERVICES - \$1,751,909** - represents the cost for residents to use either the Port Jefferson Public Library or the Comsewogue Public Library
- ◆ **PROPOSITION III - CAPITAL PROJECT – \$2,000,000-** represents reconstruction and replacement of Middle School roof and tennis courts and necessary site work including 13 additional parking spaces.
(NOTE: The approval of this proposition will not cause any increase in the 2014-15 tax levy amount.)
- ◆ **BOARD OF EDUCATION ELECTION**

Note: See page 3 for the actual proposition language that will be on the ballot

During the course of the Budget Workshops held along with the regular Board meetings in January, February and March, we have been able to listen to and discuss the community's input to the process. Your contribution has helped guide us through the development of our budget. Thank you all very much for joining us at the Workshops and being a part of the process to support our programs.

The Superintendent, and his administration, continues to look at all aspects of our program to maintain quality while achieving efficiencies in costs. They have spent many hours working with the staff combing over each line item in the budget making certain that all our expenditures are necessary and budgeted responsibly. We have encouraged the staff to add to our program by increasing electives as well as AP offerings at the High School. With all of these enhancements, the proposed budget is \$200,000 less than last year's.

The direction agreed upon by the Board has been to maintain our programs while controlling expenditures to remain within the tax cap. We have been successful in adopting a budget that has achieved our goals--staying within the tax cap, enhancing program, and achieving no increase to our tax levy. We continue to benefit from the 6.4 million dollar savings made by our teachers in their last contract negotiation. Additionally, we have supported our Veterans through a Veterans' Tax Exemption.

Finally, the formula dictated by the state to calculate the tax cap is complex and has many regulations associated with it. There are some provisions that are excluded from the cap and some that are partially excluded. The Teachers Retirement System (TRS) contribution, for example, was increased by the NYS Comptroller's office from 16.25 percent in 2013-14 to 17.75 percent for 2014-15. This is a state mandate and we are obligated to fund the increase within the cap. Each of the many mandates has different requirements, all of which have been taken into account when preparing this budget.

As always, if you have any questions please feel free to contact the Board or Ms. Jensen, Assistant Superintendent for Business, at 870-2550.

MOUNT SINAI BOARD OF EDUCATION

THE OPERATING BUDGET

The proposed budget is \$54,955,155. We anticipate a projected tax rate of \$244.90 per \$100 of assessed valuation. This represents a 0% change over last year's rate.

We continue to meet the challenges of the unfunded mandates that the State and Federal Government puts before us. We continue to provide a robust offering of extracurricular and co-curricular activities, athletic teams and other student oriented opportunities to keep the student population active with positive experiences while continuing to meet our responsibility to the taxpayers.

BUDGET EXPENDITURE OVERVIEW

Below are some specific factors in the 2014-2015-budget proposal:

- **Energy Conservation:** our energy savings program has positively impacted the budget.
- **Raised Standards & Academic Intervention Services:** State regulations require additional and costly initiatives including those identified as the Annual Professional Performance Review for teachers and administrators. We continue to explore the best way to provide the services these requirements mandate to the students in the most economical of ways. Also, increased local and state standards call for some additional class sections, as all high school students are required to take three years of math and science as well as other new expectations. Applied learning, which requires staff training, is part of the new strategies to help all learners reach expectations.
- **Athletics & Co-curricular:** Again, we have received input from parents about the value of after-school activities. Middle School and early high school students have turned out in large numbers for sports. Co-curricular activities are available if an advisor is willing to assume this responsibility and will include elementary, middle and high school activities that are of interest to the students. Existing programs are maintained in this budget and where possible some additions may be available depending on participation.
- **Salaries:** Salaries make up the largest single item of the budget. With almost three hundred full-time employees, salary and its related costs such as social security, retirement, Medicare, etc. make up for the lion's share of the budget we are pleased to report that although growing, salaries are up a fraction of what they could have been due to effective negotiations.
- **Health Insurance/Inflation/Utilities:** These costs are a responsibility that the District continually manages.

BUDGET SUMMARY OF PROPOSED EXPENDITURES

| Category | 2013-14 Approved Budget | 2014-15 Proposed Budget |
|-----------------------------|------------------------------------|------------------------------------|
| B.O.E. & Central Admin. | 304,070. | 297,370. |
| Central Services | 2,961,120. | 3,057,610. |
| Curr. Instr. & Supervision | 1,614,830. | 1,742,555. |
| Pupil Services | 3,687,105. | 3,785,005. |
| Pupil Activities | 220,360. | 227,315. |
| Pupil Transportation | 3,527,200. | 3,552,675. |
| Census/Adult Ed/ Drivers Ed | 81,075. | 88,075. |
| Employee Benefits | 11,247,705. | 11,079,800. |
| Debt Service | 2,892,820. | 2,606,835. |
| Interfund Trans-Sum Spec Ed | 120,000. | 100,000. |
| All Salaries | 28,498,870. | 28,417,915. |
| TOTAL APPROPRIATION | 55,155,155. | 54,955,155. |

SUMMARY OF ESTIMATED REVENUE

| Category | 2013-14 Approved Budget | 2014-15 Proposed Budget |
|---------------------------------|------------------------------------|------------------------------------|
| State Aid - All categories | 14,900,000. | 15,395,000. |
| Other Revenues (interest, etc.) | 200,000. | 200,000. |
| Appropriated Fund Balance** | 2,282,348. | 1,382,348. |
| Appropriate Reserve ERS | 0. | 205,000. |
| TOTAL EST. REVENUES | 17,382,348. | 17,182,348. |

The proposed "Appropriated Fund Balances" for 2014-15 represents the anticipated under-expended money and excess revenue from the 2013-14 adopted budget.

BUDGET PROPOSITIONS

Proposition I - Budget

SHALL the proposed budget of expenditures of the Mount Sinai Union Free School District for the fiscal year 2014-15 in the amount of \$54,955,155 for the purposes shown in the statement thereof presented to and at the Budget Hearing of said School District be approved and the amount thereof raised by a levy of a tax upon the taxable property within said School District after first deducting the monies available from state aid and other sources as provided by law.

(NOTE: The approval of this proposition will not cause any increase in the 2014-15 tax levy amount.)

Proposition II – Library Services

RESOLVED, that for the purpose of enabling the people of this District to have the benefit of library services, the Board of Education of the Mount Sinai Union Free School District shall contract with the Comsewogue Public Library and the Port Jefferson Public Library for library services starting July 1, 2014 and running through June 30, 2015 in the amount of \$1,751,909 and that a tax is hereby voted in such amount to be levied upon the taxable property of the District.

Proposition III –Capital Project

RESOLVED, that the Board of Education of the Mount Sinai Union Free School District is authorized to transfer \$2,000,000 from the District’s Unassigned Fund Balance to the Capital Fund to establish a Capital Project that provides for the replacement and reconstruction of the Middle School Roof and Middle School Tennis Courts Complex (to include fencing and ancillary work pertinent to the reconstruction) and the necessary site work including construction of an additional 13 parking spaces.

(NOTE: The approval of this proposition will not cause any increase in the 2014-15 tax levy amount.)

BUDGET DETAILS

BOARD OF EDUCATION - CENTRAL ADMINISTRATION

The Board of Education code includes the expenses incurred by the Board of Education in the performance of its duties. The estimated expenses for the office of the District Clerk and the annual school budget/board election are provided for in District Clerk and District Meetings codes. Included are voting machine rentals, legal advertising, and printing expenses.

The expenses for the office of the Chief School Administrator are budgeted for in the Central Administration code. This code includes equipment, office supplies, postage, memberships to professional state and local organizations, and expenses incurred while on school business.

Business Administration encompasses the expenses of the business office (supplies and equipment, maintenance, etc.). Contractual expenses include bid advertising, legal notices, postage, conference fees, accounting services, and equipment repair. Auditing services provide for an independent auditing firm to certify the accuracy of all accounts as required by the State. Also listed are the expenses for the office of the District Treasurer, fees for the Fiscal Agent, and compensation for the position of Internal Claims Auditor.

The legal category covers payments to the school district's attorney and funds for additional services incurred beyond the contracted fees. Generally, these expenses involve employer/employee relations and actions such as hearings, grievances and other matters of a more involved nature. Personnel include items such as the expenses incurred by the school district for Superintendent's disciplinary hearings, personnel ads in newspapers, and other legal matters. Public Information & Services includes the cost of district newsletters that are sent to all district residents.

| | 2013-14 Approved Budget | 2014-15 Proposed Budget |
|---------------------------|------------------------------------|------------------------------------|
| Board of Education | 2,000. | 2,000. |
| District Clerk | 1,000. | 1,000. |
| District Meetings | 14,000. | 14,000. |
| School Administrator | 8,000. | 7,100. |
| Business Administration | 13,000. | 13,000. |
| Auditing | 77,470. | 71,670. |
| Treasurer | 2,500. | 2,500. |
| Purchasing | 10,600. | 10,600. |
| Fiscal Agent Fees | 10,500. | 10,500. |
| Legal | 105,000. | 105,000. |
| Personnel | 14,000. | 14,000. |
| Public Inform. & Services | 46,000. | 46,000. |
| TOTAL | 304,070. | 297,370. |

CENTRAL SERVICES

This area includes the cost of operating and maintaining the school facilities in a safe, clean, and serviceable fashion. Included in these codes are equipment needs, contractual expenses for all private vendors who service our facilities (i.e. cleaning the boilers, servicing the elevators, etc.), as well as the purchase of supplies and materials needed by our custodial and grounds staff.

Under Central Printing and Mailing is the cost for leasing the District's mailing machines, copiers, along with contracted printing costs and supplies. BOCES costs include new hardware, software, and technology, along with data processing and our prorated share of BOCES administrative staff costs. The expense for liability and fire insurance for the District is also listed below.

| | 2013-14 Approved Budget | 2014-15 Proposed Budget |
|----------------------------|------------------------------------|------------------------------------|
| Operations/Maint/Grounds: | | |
| • Equipment | 32,000. | 82,850. |
| • Contractual | 1,194,000. | 1,224,000. |
| • Oil | 225,000. | 230,000. |
| • Electric | 575,000. | 560,000. |
| • Materials & Supplies | 268,000. | 266,600. |
| • BOCES | 6,500. | 6,500. |
| Central Printing & Mailing | 110,000. | 110,000. |
| Insurance | 290,000. | 317,040. |
| BOCES –Administrative and | 260,620. | 260,620. |
| TOTAL | 2,961,120. | 3,057,610. |

CURRICULUM. INSTRUCTION. AND SUPERVISION

The expenses for most areas of student instruction are budgeted in these codes. Expenses for the supplies for administration, repairs, subscriptions, conferences, etc., are being budgeted here. Also included in this code are expenses for in-service training, inventory maintenance, and the costs of textbooks throughout the district and necessary classroom supplies and equipment. BOCES services for Itinerant Teachers and the cost of the SCOPE Outdoor Learning Lab are also budgeted here.

Computer instruction represents the purchases recommended by the district-wide Computer Technology Committee. Their recommendations represent another phase of the long-range plan. This plan includes the maintenance of our current educational computing environment, the replacement of obsolete equipment, and the implementation of new initiatives. The Instructional Media code includes all library and audiovisual supplies and materials, library books, periodicals, subscriptions and equipment repairs.

| | 2013-14 Approved Budget | 2014-15 Proposed Budget |
|--|------------------------------------|------------------------------------|
| Curr. Dev. / Research/ Staff Developmt | 159,500. | 201,500. |
| Supervision - Regular School | 71,770. | 84,520. |
| Instructional: | | |
| • Principals-Elem/Middle/High School | 574,375. | 625,700. |
| • Math/Science/Technology | 108,315. | 110,190. |
| • Humanities/Foreign Language | 115,000. | 108,400. |
| • Physical Education/Health | 38,100. | 43,400. |
| • Music/Art | 133,710. | 141,995. |
| • Business/Family Consumer Science | 34,570. | 37,100. |
| • School Library & AV | 62,085. | 72,335. |
| • Computer Asst Instr/Data Processing | 317,405. | 317,415. |
| TOTAL | 1,614,830. | 1,742,555. |
| | | |

PUPIL SERVICES

Pupil services include the expenditures for evaluating and educating students with disabilities in the Mount Sinai School District, in BOCES facilities, in other public schools, and in special schools. Also budgeted here are funds to provide instruction for students in need of special assistance. It is required that these function codes and the Regular Day Program be maintained separately.

Attendance includes materials necessary to maintain accurate attendance records that generate state aid. The Guidance Office assists students in Grades 5 through 12 and their parents in the selection of educational programs, high school academic and occupational opportunities, and assists students in resolving problems during their secondary school years. Included in the Health Services area are the costs of materials to operate the health office in each school. Also included are physician's fees for required physicals for student athletes and employees, along with payments to private and parochial schools for providing health services for our resident students attending these schools. Diagnostic Screening includes the cost of standardized testing. Materials and supplies for the District Psychologists and Social Workers are budgeted here.

| | 2013-14 Approved Budget | 2014-15 Proposed Budget |
|--------------------------------|------------------------------------|------------------------------------|
| Special Education-all services | 3,547,900. | 3,640,000. |
| Guidance | 63,105. | 68,645. |
| Health Services | 76,100. | 76,360. |
| TOTAL | 3,687,105. | 3,785,005. |

PUPIL ACTIVITIES

All co-curricular activities for elementary and secondary schools are budgeted in this code. Expenditures for after-school athletic activities in the secondary schools are budgeted here as well as officials' fees, Section XI dues, etc.

| | 2013-14 Approved Budget | 2014-15 Proposed Budget |
|---------------------------|------------------------------------|------------------------------------|
| Co-curricular Activities | 13,050. | 12,315. |
| Interscholastic Athletics | 207,310. | 215,000. |
| TOTAL | 220,360. | 227,315. |

PUPIL TRANSPORTATION

The Transportation code includes transportation of all students to and from school. It also includes transportation for students enrolled in approved private and parochial schools if the necessary request form was filed in the District Office by April 1st. The code also includes money for transportation for some field trips, band trips, athletic events, and late buses. Transportation for students with a disability is also included along with supplies and materials for the Transportation Office.

| | 2013-14 Approved Budget | 2014-15 Proposed Budget |
|----------------------------|------------------------------------|------------------------------------|
| Distr. Trans. Services | 6,725. | 7,200. |
| Distr. Contractual Service | 3,500,000. | 3,525,000. |
| BOCES Transportation | 20,475. | 20,475. |
| TOTAL | \$ 3,527,200. | 3,552,675. |

OTHER COMMUNITY SERVICES

Money has been budgeted to complete the required district census, the self-funded adult education and driver education programs as well as other community programs. The expenditure nature of our budget requires us to budget for adult education and driver's education even though they are not a cost to the District.

| | 2013-14 Approved Budget | 2014-15 Proposed Budget |
|-------------------------------------|------------------------------------|------------------------------------|
| Census | 8,575. | 8,575. |
| Adult Educ/Drivers Education | 72,500. | 79,500. |
| TOTAL | 81,075. | 88,075. |

EMPLOYEE BENEFITS

These codes include pension contributions to the New York State Public Employees' Retirement System, and the Teachers' Retirement System that are set by the State Legislature. The costs for Social Security and Workmen's Compensation for school employees are required by law and are budgeted here. Unemployment Insurance and the District's share of health insurance premiums and dental insurance premiums are also included in this code.

| | 2013-14 Approved Budget | 2014-15 Proposed Budget |
|------------------------------------|------------------------------------|------------------------------------|
| State Retirement | 755,000. | 660,000. |
| Teachers' Retirement | 3,977,000. | 4,185,000. |
| Social Security | 2,084,825. | 2,000,000. |
| Workmen's Compensation | 150,000. | 85,800. |
| Unemployment Insurance | 62,380. | 32,000. |
| Health/Dental/Disability Insurance | 4,211,500. | 4,101,500. |
| TSA Administrator-Omni | 7,000. | 7,000. |
| ACA Compliance Admin | 0. | 8,500. |
| TOTAL | 11,247,705. | 11,079,800. |

DEBT SERVICE

Debt Service code includes principal and interest payments on school district mortgages. It also includes the interest cost of Tax Anticipation Notes in the fiscal year 13-14. Our overall cost remains the same for next year.

| | 2013-14 Approved Budget | 2014-15 Proposed Budget |
|-----------------------------|------------------------------------|------------------------------------|
| Principal Payments | 1,605,000. | 1,610,000. |
| Interest Payments | 775,560. | 594,575. |
| Tax Anticipation Notes | 180,000. | 70,000. |
| Installment Debt | 24,935. | 24,935. |
| Energy Performance Contract | 307,325. | 307,325. |
| TOTAL | 2,892,820. | 2,606,835. |

INTERFUND TRANSFERS TO SPECIAL AID FUND

This is the amount needed to cover the cost of special education summer school.

| | 2013-14 Approved Budget | 2014-15 Proposed Budget |
|----------------------------------|------------------------------------|------------------------------------|
| Interfund Trans-Special Aid Fund | 120,000. | 100,000. |
| TOTAL | 120,000. | 100,000. |

SALARIES

Salaries for the almost three hundred employees are included in the figures below. Also incorporated in this figure are salaries for the coaches, club advisors, chaperones, overtime, night differential, substitutes and summer help for cleaning the buildings.

| | 2013-14 Approved Budget | 2014-15 Proposed Budget |
|-----------------|------------------------------------|------------------------------------|
| Salaries | 28,498,870. | 28,417,915. |

**A FINAL THOUGHT
WHAT HAPPENS IF
THE BUDGET DOESN'T
PASS?**

The budget before you does not pierce the cap. If the voters do not approve the budget by a 50%+ majority a new budget will be developed. There is an option of a second vote on a budget. Additional consideration will have to be evaluated at that time to determine any changes to the program. A budget that does not pass may adversely affect our long-term budget sustainability.

If you have any questions regarding any of the areas, please do not hesitate to contact the District Office at 870-2550.

MEMBERS OF THE BOARD OF EDUCATION

Three - Three Year Terms

Vote for Any Three

Edward Law Peter Van Middlelem Kerri Kelly

Brian Callen Robert Sweeney