

MOUNT SINAI UNION FREE SCHOOL DISTRICT

Budget Vote/Board Member Election

Tuesday, May 16 - 6:00 a.m. to 9:00 p.m. - Elementary School

PROPOSED BUDGET DOES NOT EXCEED TAX CAP

TAX LEVY WITHIN THE CAP OF 1.7%

- ◆ *PROPOSITION I - BUDGET EXPENDITURE - \$59,272,525 - represents the proposed school budget for the 2017-18 school year and maintains the integrity of the education program along with sports and clubs based on 2016-17 school year.*
- ◆ *PROPOSITION II - LIBRARY SERVICES - \$1,833,070- represents the cost for residents to use either the Port Jefferson Public Library or the Comsewogue Public Library*
- ◆ *BOARD OF EDUCATION ELECTION*

Over the past five budget years, the Board of Education has presented the community with a budget that stays within the state mandated tax cap. Though Albany's intention was to enact a 2% tax cap, there is a complicated formula which changes this tax cap from year to year, district to district. Last year our district had a .56% cap while this year it is 1.7%. That 1.7% increase has enabled our district to maintain our excellent educational program as well as enhancing our programs while controlling expenditures and adhering to our five year plan.

Each month since January, our Budget Workshops were held in order to allow the community to have input into this challenging process. Within this upcoming budget, our district has maintained/added the following:

- Maintained class sizes, K-12 including our recently established Full Day Kindergarten Program (going into year 3)
- Maintained AP offerings in our high school (Mt. Sinai is one of 6 LI schools named AP National Honor Roll, one of 3 to receive award multiple times and in 2016, was ranked in the top 500 High Schools in the US by Newsweek.)
- Continued to improve upon our recently established Columbia Writing Program as well as provide staff with necessary Professional Development
- Added an additional AIS teacher in reading (as of 1/17)
- Added a second security guard (as of 11/16)
- Added an additional nurse (part time, as of 10/16)
- Added College/CTE courses: Virtual Enterprise (SUNY Farmingdale, 3 credits), College Accounting (SUNY Farmingdale, 3 credits, Culinary Arts (SCCC, 4 credits)

Working in tandem with our administrators, business official and the Board of Education, the Superintendent closely examined every line of the budget in order to ensure each cost is not only *necessary* to maintain the excellent quality of our educational program but also is *fiscally responsible* as well. We will be able to maintain all our programs and additions for a proposed budget that stays within the 1.7% tax cap and which increases last year's budget by \$1,218,040. We were fortunate this year to have our tax cap formula allow for a 1.7% increase, to receive an additional \$200,000 in state aid, to realize an almost 2% decrease in TRS employer contributions as well as achieve a significant decrease on interest on Debt Service due to the district's positive financial condition. Further, we will realize substantial savings in salary as a result of negotiated retirements this year (7 teachers and 1 administrator.) Additionally, the Board supported a resolution to honor our Cold War Veterans by allowing them to receive a tax exemption.

This year's budget, we believe, has accomplished what the Board has set out to do: maintain and enhance our current program while staying within the tax cap. We appreciate the support of those who attended our Budget Workshops and value your input. Please feel free to contact the Board or Mr. Brosdal, Superintendent of Schools, @ [631.870.2550](tel:631.870.2550) if you have any questions or further comment.

MOUNT SINAI BOARD OF EDUCATION

THE OPERATING BUDGET

The proposed budget is \$59,272,525. We anticipate a projected tax rate of \$255.94 per \$100 of assessed valuation. This represents a 1.7% 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 2017-2018-budget proposal:

- **Energy Conservation:** our energy savings program continues to positively impact 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 still engaged in negotiations with our teachers. Both sides continue to work towards a fair and respectable contract.
- **Health Insurance/Inflation/Utilities:** Health costs continue to rise faster than inflation rates. These costs are a responsibility that the District continually manages.

BUDGET SUMMARY OF PROPOSED EXPENDITURES

Category	2016-17 Approved Budget	2017-18 Proposed Budget
B.O.E. & Central Admin.	333,300.	444,300.
Central Services	3,094,500.	3,121,500.
Curr. Instr. & Supervision	1,757,455.	1,794,290.
Pupil Services	4,108,910.	4,300,815.
Pupil Activities	231,865.	237,115.
Pupil Transportation	3,837,400.	3,932,200.
Census/Adult Ed/ Drivers Ed	83,575.	86,075.
Employee Benefits	10,795,480.	11,102,300.
Debt Service	2,567,865.	2,492,585.
Interfund Trans-Sum Spec Ed	100,000.	100,000.
All Salaries	31,144,135.	31,661,345.
TOTAL APPROPRIATION	58,054,485.	59,272,525.

SUMMARY OF ESTIMATED REVENUE

Category	2016-17 Approved Budget	2017-18 Proposed Budget
State Aid - All categories	17,349,375.	17,810,000.
Other Revenues (interest, etc.)	300,000.	300,000.
Appropriated Fund Balance**	1,508,210.	1,607,065.
Appropriate Reserve ERS	205,000.	205,000.
TOTAL EST. REVENUES	19,362,585.	19,922,065.

The proposed "Appropriated Fund Balances" for 2017-18 represents the anticipated under-expended money and excess revenue from the 2016-17 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 2017-18 in the amount of \$59,272,525 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.

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, 2017 and running through June 30, 2018 in the amount of \$1,833,070 and that a tax is hereby voted in such amount to be levied upon the taxable property of the District.

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.

	2016-17 Approved Budget	2017-18 Proposed Budget
Board of Education	12,000.	12,000.
District Clerk	1,000.	1,000.
District Meetings	21,000.	21,000.
School Administrator	7,100.	7,100.
Business Administration	13,000.	13,000.
Auditing	75,000.	75,000.
Treasurer	2,500.	2,500.
Purchasing	10,700.	11,200.
Fiscal Agent Fees	11,000.	11,500.
Legal	120,000.	230,000.
Personnel	14,000.	14,000.
Public Inform. & Services	46,000.	46,000.
TOTAL	333,300.	444,300.

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.

	2016-17 Approved Budget	2017-18 Proposed Budget
Operations/Maint/Grounds:		
• Equipment	58,000.	70,000.
• Contractual	1,303,000.	1,333,000.
• Oil	200,000.	175,000.
• Electric	540,000.	540,000.
• Materials & Supplies	256,500.	256,500.
• BOCES	15,000.	15,000.
Central Printing & Mailing	110,000.	90,000.
Insurance	350,000.	380,000.
BOCES –Administrative and	262,000.	262,000.
TOTAL	3,094,500.	3,121,500.

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.

	2016-17 Approved Budget	2017-18 Proposed Budget
Curr. Dev. / Research/ Staff Developmt	256,600.	274,500.
Supervision - Regular School	88,685.	88,035.
Instructional:		
• Principals-Elem/Middle/High School	651,100.	666,300.
• Math/Science/Technology	103,000.	100,900.
• Humanities/Foreign Language	77,000.	67,800.
• Physical Education/Health	38,250.	38,150.
• Music/Art	140,000.	138,835.
• Business/Family Consumer Science	35,500.	39,100.
• School Library & AV	85,350.	77,650.
• Computer Asst Instr/Data Processing	281,970.	303,020.
TOTAL	1,757,455.	1,794,290.

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.

	2016-17 Approved Budget	2017-18 Proposed Budget
Special Education-all services	3,928,000.	4,123,000.
Guidance	104,550.	101,515.
Health Services	76,360.	76,300.
TOTAL	4,108,910.	4,300,815.

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.

	2016-17 Approved Budget	2017-18 Proposed Budget
Co-curricular Activities	16,865.	17,115.
Interscholastic Athletics	215,000.	220,000.
TOTAL	231,865.	237,115.

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.

	2016-17 Approved Budget	2017-18 Proposed Budget
Distr. Trans. Services	7,200.	7,200.
Distr. Contractual Service	3,790,200.	3,885,000.
BOCES Transportation	40,000.	40,000.
TOTAL	3,837,400.	3,932,200.

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.

	2016-17 Approved Budget	2017-18 Proposed Budget
Census	9,075.	9,075.
Adult Educ/Drivers Education	74,500.	77,000.
TOTAL	83,575.	86,075.

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.

	2016-17 Approved Budget	2017-18 Proposed Budget
State Retirement	480,000.	510,000.
Teachers' Retirement	3,150,000.	2,645,000.
Social Security	2,235,000.	2,235,000.
Workmen's Compensation	135,000.	135,000.
Unemployment Insurance	20,000.	20,000.
Health/Dental/Disability Insurance	4,759,980.	5,539,100.
TSA Admin/ACA Admin	15,500.	18,200.
TOTAL	10,795,480.	11,102,300.

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 17-18. Our overall cost remains the same for next year.

	2016-17 Approved Budget	2017-18 Proposed Budget
Principal Payments	1,625,000.	1,625,000.
Interest Payments	428,085.	344,910.
Tax Anticipation Notes	180,000.	180,000.
Installment Debt	27,450.	35,450.
Energy Performance Contract	307,330.	307,225.
TOTAL	2,567,865.	2,492,585.

INTERFUND TRANSFERS TO SPECIAL AID FUND

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

	2016-17 Approved Budget	2017-18 Proposed Budget
Interfund Trans-Special Aid Fund	100,000.	100,000.
TOTAL	100,000.	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.

	2016-17 Approved Budget	2017-18 Proposed Budget
Salaries	31,144,135.	31,661,345.

**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

Peter Van Middeltem Robert P. Sweeney Michael P. McGuire Edward Law