

**MINISINK VALLEY CENTRAL
SCHOOL DISTRICT**

**Proposed Budget
2017-2018**

Board of Education

**Joseph Flaherty, President; William Cooper, Vice President;
Shawn Cahill; Kathlee DeRose;
Alfred Gibbs; John Odland;
Catherine Prezioso; Thomas Salamone; TBD**

Administration

**Brian C. Monahan, Superintendent of Schools
Matthew Bourgeois, Assistant Superintendent for Business
Christian Ranaudo, Assistant Superintendent for Instruction
Michael Giardina, Assistant Superintendent - Human Resources
Elizabeth Law, Director of Pupil Personnel Services**

**Public Budget Hearing
Thursday, May 4, 2017 at 7:30 PM
Middle School Auditorium**

**Budget Vote
Tuesday, May 16 from Noon to 9 PM**

**Intermediate School Gym A – Route 6 Campus
Otisville Elementary School - Lobby**

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Proposed Budget

PROPOSED EXPENDITURES

	<u>Budgeted 2016-17</u>	<u>Proposed 2017-18</u>
GENERAL SUPPORT	\$8,889,341	\$9,226,132
INSTRUCTION	\$51,165,825	\$51,804,858
TRANSPORTATION	\$5,179,055	\$5,439,185
COMMUNITY SERVICE	\$16,250	\$16,250
UNDISTRIBUTED	<u>\$30,820,379</u>	<u>\$30,920,139</u>
TOTAL APPROPRIATIONS	\$96,070,850	\$97,407,064

GENERAL SUPPORT includes expenses related to administrative, clerical, legal, insurance, and custodial/ maintenance staff and services. Costs in this budget category continue to reflect energy savings achieved through the EXCEL Project, reduced costs secured through competitive bidding, as well as reduced printing and mailing costs.

INSTRUCTION includes costs associated with all instructional programs and services. The district restored a number of staffing positions to provide academic support across all grade levels due to increased state funding. Expenditures in this category include funding for staff and programs incurred to address special education needs, as well as technology, textbook and instructional supply increases.

TRANSPORTATION funding increased for market volatility in fuel costs for buses and for additional staffing. The proposed bus purchases for next year will have no impact on the 2017-18 budget. The first payment for those purchases will be made in the 2018-19 school year.

COMMUNITY SERVICE includes funds used for district collaboration with the school community.

UNDISTRIBUTED includes debt service, interfund transfers, and employee benefits. This budget category includes savings achieved due to debt refinancing which resulted in lower interest costs. Increased costs in this area include expenditures for items such as health insurance and payroll taxes.

ESTIMATED REVENUES

	<u>Budgeted</u> <u>2016-17</u>	<u>Proposed</u> <u>2017-18</u>
STATE AID	\$43,036,622	\$42,780,023
LOCAL REVENUE	\$2,214,155	\$2,489,862
WORKERS' COMP. RESERVE	\$796,209	\$800,000
TAX CERT/UNEMP RESERVE	\$0	\$581,00
RESERVE FOR RETIREMENT CONTRIBUTION	\$1,087,656	\$1,087,656
APPROPRIATED FUND BALANCE	\$5,972,438	\$6,060,296
REAL PROPERTY TAX LEVY	<u>\$42,963,770</u>	<u>\$43,608,227</u>
TOTAL APPROPRIATIONS	\$96,070,850	\$97,407,064

Revenue projections represent estimates based on the information currently available at this time. State aid projections are subject to change based on final costs reported as of June 30 each year. The District is planning to reduce its reserves for pension contributions due to improved investment returns achieved by the state pension funds related to continued improvement in the overall stock market.

The REAL PROPERTY TAX LEVY reflects a 1.50 percent increase for the residents of the Minisink Valley Central School District compared to the current year.

EXPENDITURE DETAIL

2016-17

2017-18

GENERAL SUPPORT - Board of Education

The elected nine member Board of Education serve as volunteers to the district and the school community. The district clerk serves the board as the recorder of minutes at board meetings and ensuring timely notification of meetings to the public. Costs in these categories include district clerk salary, voter registration software, required annual training costs for the clerk and new board members as well as meeting supplies.

Board of Education	\$10,200	\$10,200
District Clerk	10,368	17,028
Public Meetings	<u>36,100</u>	<u>36,100</u>
Total – Board of Education	\$56,668	\$63,328

GENERAL SUPPORT - Central Administration

Salaries of the Superintendent of Schools, Assistant Superintendent for Curriculum and Instruction and the secretarial staff are included in this code. Other costs reflected in this section include office supplies, reference materials, membership fees, approved conferences and travel expenses.

Central Administration	<u>\$548,377</u>	<u>\$551,479</u>
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GENERAL SUPPORT - Finance

This section includes salaries of the Assistant Superintendent for Business, district treasurer, and business office staff in the areas of payroll, accounting, employee benefits, tax collection, and data processing. Other expenses include costs of audit services, legal notices, investment services, and service contracts. Associated costs for office supplies and business-related BOCES services are also included in this category.

Business Administration	\$380,270	\$505,587
District Clerk Auditing	59,092	59,305
Treasurer	97,044	98,846
Tax Collector	70,743	70,940
Purchasing	67,623	67,938
Fiscal Agent Fees	<u>6,500</u>	<u>11,500</u>
Total – Finance	\$681,272	\$814,116

	<u>2016-17</u>	<u>2017-18</u>
GENERAL SUPPORT - Staff		
Staff includes legal services, human resources office, and records management.		
Legal	\$117,000	\$118,000
Personnel	225,064	303,278
Records Management	<u>13,818</u>	<u>14,320</u>
Total – Staff	\$355,882	\$435,598

GENERAL SUPPORT - Central Services

Expenses for maintaining the district’s buildings and grounds are appropriated in the operations and maintenance codes. Utility costs such as gas, electric, heating oil, trash removal as well as materials and supplies are reported in this section. Funds for printing, postage, and state data reporting/processing requirements are reflected in this category.

Operations (Custodial services)	\$3,270,396	\$3,338,543
Maintenance (Facilities / Grounds)	2,685,585	2,728,213
Central Printing and Postage	65,400	67,500
Central Data Processing	<u>74,750</u>	<u>74,750</u>
Total – Central Service	\$6,096,131	\$6,209,006

GENERAL SUPPORT - Special Items

This category provides for the cost of insurance coverage – general liability, property, student accident. In addition, school association dues, the district’s share of BOCES administrative and capital improvement costs and the annual insurance appraisal are included in this category.

Unallocated Insurance	\$459,250	\$474,500
School Association Dues	14,950	15,250
Refund on Real Property Tax	20,000	20,000
Administrative Charges-BOCES	654,811	640,855
Unclassified Expenses	<u>2,000</u>	<u>2,000</u>
Total – Special Items	\$1,151,011	\$1,152,605
TOTAL – GENERAL SUPPORT	\$8,889,341	\$9,226,132

2016-17

2017-18

INSTRUCTION - Teaching and Related Student Services

Included in this section are the salaries for teachers and building administrators. These codes also reflect costs associated with services and teaching of students with special needs as mandated by State and Federal laws. Each line reflects a specific instructional service.

Supervision, Regular School	\$2,161,724	\$2,182,776
Teaching, Regular School	26,608,934	27,409,406
Programs for Special Needs Students	16,923,512	16,353,049
Academic Intervention Services	916,585	1,030,266
Teaching, Special Schools	10,000	10,000
Library & Audio-Visual	781,572	809,327
Computer Assisted Instruction	778,613	821,682
Attendance	105,187	120,604
Guidance	986,043	1,004,792
Health	343,493	343,156
Diagnostic Screening	3,250	3,825
Psychological Services	215,338	304,049
Social Worker Services	394,745	358,228
Co-Curricular Activities	229,925	265,000
Interscholastic Athletics	<u>706,904</u>	<u>788,698</u>
Total – Instruction	\$51,165,825	\$51,804,858

TRANSPORTATION

This section covers the costs for the district-operated and contract pupil transportation services. It includes appropriations for fuel, vehicle maintenance supplies and services.

Transportation, District-operated	\$4,358,159	\$4,689,035
Transportation, Bus Garage	166,671	162,485
Transportation, Contracted	<u>654,225</u>	<u>587,665</u>
Total – Transportation	\$5,179,055	\$5,439,185

THREE-PART BUDGET FORMAT

In accordance with state legislation, school districts in New York State are required to present their budget to the public in a prescribed 3-part format:

- **Administrative** - all costs related to administrative personnel and services, as well as data processing, tax collection, financial operations, and legal services and school board costs.

- **Program** - all costs related to teaching personnel, instructional programs and student support services, including pupil transportation.

- **Capital** - all costs for operations and maintenance of facilities, debt service, school bus purchases and tax certiorari/court-ordered payments.

	Administrative	Program	Capital
2017-18	\$7,454,144	\$73,717,348	\$16,235,572
2016-17	\$6,840,691	\$72,995,186	\$16,234,973

Terminology / Definitions

ACADEMIC INTERVENTION SERVICES (AIS)

Programs and services that offer academic reinforcement in all of the major subject areas.

BOCES – BOARD OF COOPERATIVE EDUCATION SERVICES

BOCES is a cooperative association of school districts in our geographic area working together to provide educational services more economically than each individual school district could offer by itself. BOCES focuses on providing education for special needs students, career and technology education, cooperative bidding and purchasing, continuing education, staff development and technology/data processing. These shared services provided through BOCES generate additional state aid for the district.

CAPITAL PROJECT FUND

Used to account for resources segregated for the acquisition or renovation of major capital facilities and equipment.

CENTRAL ADMINISTRATION

Staffing and operations of the Superintendent's Office.

CO-CURRICULAR ACTIVITIES

Activities which are aligned with, but not an integral part of, instruction: bands, yearbooks, plays, math teams, student newspapers, etc. and the stipends for the activity advisors and subject area chairpersons.

CONTACTUAL EXPENSES

Expenditures for services such as travel, freight, repairs, rent, insurance, and service contracts for maintenance of facilities and equipment.

DIAGNOSTIC SCREENING

Assessment of academic, speech/language, motor skills and/or physical health. Assessments are generally conducted by guidance counselors, nurses and academic specialists, under the direction of the building principal. This information assists in the placement of entering kindergartners and transfer students and with ongoing adjustments to students' programs.

EDUCATIONALLY RELATED SUPPORT SERVICES

Counseling and related assessment and consultation services provided to at-risk students, their families and school staff with the goal of reducing the need for special services.

EQUIPMENT

Expenditures for the acquisition or replacement of furniture or equipment having a unit value greater than \$5,000.

ELL (ENGLISH LANGUAGE LEARNERS)

Instructional services and academic support afforded students whose primary language is not English.

FISCAL AGENT FEES

Fees paid to an agent of the district for handling the redemption of bonds for the long-term debt of the school district.

GENERAL FUND

The principal accounting fund of the school district on which the public votes.

INSTRUCTIONAL SALARIES

Salaries paid to employees who are certified by the State Education Department. This includes teachers and administrators.

INTERFUND TRANSFERS

Accounts used to transfer moneys between the General Fund and the School Lunch, Capital and Special Aid Funds.

MATERIALS AND SUPPLIES

Supplies defined as items of an expendable nature that are consumable.

NON-INSTRUCTIONAL SALARIES

Salaries paid to employees who are not certified by the State Education Department: secretaries, clerks, teacher aides, custodial and maintenance workers, bus drivers.

SPECIAL EDUCATION

Specially designed individualized or small group instruction, special services and/or programs and instructional accommodations to meet the individual needs of students with disabilities.

TECHNOLOGY

Voice and data systems and the computer hardware and software used in the instructional program and the operations of the district.

TRANSPORTATION

Service provided to students attending the Minisink Valley Schools, Orange-Ulster BOCES education programs, and other district-contracted vocational training and special education facilities. Transportation is also provided to resident students attending non-public schools in the region.

TUITION

Payments to other educational institutions for mandated educational services provided to Minisink resident students.

UNALLOCATED INSURANCE

Insurance coverage that is district-wide in nature, including boilers, general liability, property liability and auto coverage.

UNCLASSIFIED

Expenditures that do not fall under any of the other prescribed categories designated by the state. An example of an unclassified expense is the annual fixed assets inventory appraisal required for insurance and bond-rating purposes.

Proposition II

Purchase of School Buses

On May 16, in addition to the 2017-18 school budget, district voters will be presented with a proposition for the purchase of school buses in the amount of \$968,035. The first payment for this purchase will not come due until the 2018-19. The district receives state aid equating to 75 percent of the overall principal and interest costs for the purchases thereby reducing the overall cost to the residents of the district.

The proposed bus proposition would allow the district to acquire 12 new buses and retire 11 older buses with mileage ranging from 140,000 to 231,000 that were acquired between 2007 and 2009. The new buses allow the district to reduce operating costs associated with maintenance and repair while continuing our commitment to student safety.

District mechanics and drivers have maintained an excellent safety inspection record with the Department of Transportation (DOT). These new bus purchases will allow the district to continue our excellent DOT bus safety record while maintaining a ten year replacement cycle for our 94 buses that cumulatively travel in excess of 1,500,000 miles each year.

The bus proposition will read as follows:

“Shall the Board of Education of the Minisink Valley Central School District, Orange and Sullivan Counties, New York, be authorized to purchase school buses, including incidental expenses in connection therewith, at a maximum estimated cost of \$968,035, and said amount, or so much thereof as may be necessary, shall be raised by the levy of a tax upon the taxable property of said School District and collected in annual installments as provided by Section 416 of the Education Law; and, in anticipation of such tax, obligations of said School District shall be issued?”