

# **Margaretville Central School Annual School Budget 2015-16**

**Budget Hearing  
Monday, May 11, 2015  
7:00PM  
MCS Board Room**

**Voting  
Tuesday, May 19, 2015  
2:00-8:00pM  
MCS Cafeteria**



MARGARETVILLE CENTRAL SCHOOL DISTRICT

BOARD OF EDUCATION

Mr. Terence Johnson, President  
Mrs. Kathryn VanBenschoten, Vice-President  
Mr. Lee Austin  
Dr. Agnes Laub  
Mrs. Doris Warner

ADMINISTRATION

Mr. John P. Riedl, Interim Superintendent  
Mr. Colin Clark, Building Principal  
Ms. Karen H. Dietrich, District Treasurer

NOTICE

Budget Hearing - May 11, 2015- 7:00PM

Budget Vote - May 19, 2015 - 2:00 to 8:00PM

Qualifications of Voters

A person shall be entitled to vote for the election of school district officers and upon all matters which may be brought before the public.

An eligible voter is a person who is:

1. A citizen of the United States.
2. At least eighteen years of age.
3. A resident within the District for a period of 30 days prior to the meeting at which he/she elects to vote.
4. Registered to vote in the School District.

## BUDGET TOTALS

	<u>2014-15 Budgeted Expenses</u>	<u>2015-16 Projected Budget</u>	<u>Increase</u>	<u>%</u>
Administrative	\$ 1,060,521	\$ 1,157,686	\$ 97,165	9.16%
Capital	\$ 2,003,023	\$ 2,019,316	\$ 16,293	0.81%
Program	\$ 7,779,137	\$ 8,029,299	\$ 250,162	3.22%
 TOTAL	 \$ 10,842,681	 \$ 11,206,301	 \$ 363,620	 3.35%

	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>
Administrative - % of Total Budget	9.7%	9.7%	10.33%
Capital - % of Total Budget	18.6%	18.5%	18.02%
Program - % of Total Budget	71.7%	71.8%	71.65%

Budget Increase - \$363,620 = 3.35%

Public Disclosure - Education Law Chapter 474

Projected Superintendent's Salary	\$ 135,000
Projected Annualized Benefits	\$ 49,672

## ADMINISTRATIVE

	<u>ADOPTED 2014-15 BUDGET</u>	<u>PROPOSED 2015-16 BUDGET</u>
<u>Board of Education</u>	\$ 5,640	\$ 5,700
Conference Expenses		
<u>District Clerk</u>	\$ 2,000	\$ 2,000
Salary for District Clerk		
Legal Notices		
<u>District Meetings</u>	\$ 1,289	\$ 2,324
Salaries for Election Inspectors		
Legal Notices		
Miscellaneous Supplies		
<u>Central Administration</u>	\$ 182,101	\$ 180,124
Salary for Superintendent		
Salary for District Office Secretary		
Expenses for:		
Association Dues		
Conferences		
Miscellaneous Office Supplies		
<u>Auditing</u>	\$ 20,000	\$ 20,000
Fees for District Auditors		
<u>Treasurer</u>	\$ 105,610	\$ 114,726
Salary for Treasurer		
Salary for Part Time Account Clerk		
Salary for Payroll Clerk		
Stipend for Internal Claims Auditor		
Expenses for:		
Conferences		
Miscellaneous Supplies		
<u>Tax Collector</u>	\$ 11,695	\$ 11,945
Salary for the Tax Collector		
Expenses for:		
Tax Bill Preparation (MCS)		
Legal Notices		
Miscellaneous Supplies		
<u>Staff</u>	\$ 30,400	\$ 28,926
Fees for Legal Services		
Fees for Public Information Program		

	ADOPTED 2014-15 BUDGET	PROPOSED 2015-16 BUDGET
<u>Central Printing and Mailing</u> Expenses for Postage, Regular Mailing and Bulk Mailing	\$ 15,000	\$ 15,000
<u>Central Data Processing</u> Cost of Data Processing Service through BOCES	\$ 14,588	\$ 12,281
<u>Unallocated Insurance</u>	\$ 47,000	\$ 49,244
<u>School Association Dues</u> Rural Schools NYSSBA	\$ 5,893	\$ 5,893
<u>BOCES Administrative Charges</u> Administrative Charges Rental Building Upkeep Health Administration Charge State Aid Planning Workers' Compensation Administration Cooperative Bidding Printing Service	\$ 193,345	\$ 195,931
<u>Unclassified</u> Miscellaneous	\$ 1,000	\$ 1,000
<u>Curriculum, Supervision &amp; Improvement</u> Salary for Building Principal Salary for Main Office Secretary Expenses for: Conferences Office Supplies	\$ 133,500	\$ 122,698
<u>Employee Benefits</u> Retirement System (ERS & TRS) Social Security Workmen's Compensation Health Insurance Dental Insurance Graduate Hours Retirement Incentive Vacation Buy-Back	\$ 291,460	\$ 389,894
<b>TOTAL ADMINISTRATIVE</b>	<b>\$ 1,060,521</b>	<b>\$ 1,157,686</b>

## CAPITAL

	<u>ADOPTED 2014-15 BUDGET</u>	<u>PROPOSED 2015-16 BUDGET</u>
<u>Operation of Building</u>	\$ 590,018	\$ 585,795
Salaries for Custodial Workers		
Expenses for:		
Equipment		
Various Contracts		
Energy		
Supplies		
Repair Projects		
<u>Maintenance and Grounds</u>	\$ 21,400	\$ 53,400
Miscellaneous Supplies (Seed, Lime, Sand, Top Soil, Ice Melt, Fertilizer)		
Equipment		
<u>Employee Benefits</u>	\$ 251,286	\$ 246,533
Dental Insurance		
Health Insurance		
Retirement System		
Social Security		
Workmen's Compensation		
<u>Debt Service</u>	\$ 1,140,319	\$ 1,133,588
Serial Bonds - Principal and Interest		
<b>TOTAL CAPITAL</b>	<b>\$ 2,003,023</b>	<b>\$ 2,019,316</b>

PROGRAM

	<u>ADOPTED 2014-15 BUDGET</u>	<u>PROPOSED 2015-16 BUDGET</u>
<u>In-service Training</u>	\$ 29,446	\$ 47,777
Teacher Conference Expenses		
In-service Training Material		
<u>Teaching Regular Day</u>	\$ 2,331,795	\$ 2,492,999
Breakdown of Cost for Regular Day School:		
Salaries:		
K-5	816,297	
6-12	1,137,287	
Substitutes	80,000	
Support Staff	71,475	
Equipment	15,000	
Contractual	55,660	
Supplies	30,000	
Tuition	110,000	
Textbooks	35,000	
BOCES Services	142,280	
<u>Special Education Programs</u>	\$ 1,102,720	\$ 1,090,303
Salaries for:		
Special Education Teachers		
Teacher Aides		
Teaching Assistants		
0.5 CSE Chairperson		
Payment for Occupational & Physical Therapy		
Tuition - Private Placement		
Tuition - Public Placement		
Miscellaneous Supplies, Equipment & Textbooks		
<u>Occupational Education</u>	\$ 180,791	\$ 202,310
This area includes the cost of BOCES Tuition for students to attend the Occupational Center in Grand Gorge		
<u>Teaching Special School</u>	\$ 111,394	\$ 120,592
Salaries for:		
ESL Teacher		
Remedial Reading Teachers		
Expenses for:		
Drug & Substance Abuse Programs		
Student Leadership Conferences		
Supplies & Materials		

	ADOPTED 2014-15 BUDGET	PROPOSED 2015-16 BUDGET
<u>Library &amp; Audiovisual</u>	\$ 109,140	\$ 114,778
Salary for Librarian		
Salary for 1 Part Time Aide		
Expenses for:		
Audio Visual Equipment		
Computer Contract		
Equipment		
Filmstrips		
Library Books		
Magazines		
Newspapers		
Periodicals		
Videos		
\$8,000 is included for the two Public Libraries in our School District		
Library Automation		
<u>Computer Assisted Instruction</u>	\$ 227,820	\$ 247,021
Salary for a Computer Technician		
Expenses for:		
BOCES Services		
Equipment		
Phone		
Program & License Fees		
Software		
<u>Guidance Services</u>	\$ 195,632	\$ 181,055
Salaries for Two Full Time Guidance Counselors		
Salary for Guidance Office Secretary		
Expenses for:		
Conferences		
Discover Program		
Equipment		
Miscellaneous Supplies		
Permanent Records		
Tests		
<u>Health Services</u>	\$ 45,321	\$ 45,321
Salary for School Nurse		
Fee for School Doctor		
Expenses for:		
Hepatitis B Vaccine		
Machine Calibration		
Miscellaneous Supplies		
T-B Testing		
<u>Psychological Services</u>	\$ 23,212	\$ 24,629
Salary for 0.5 Psychologist		



	ADOPTED 2014-15 BUDGET	PROPOSED 2015-16 BUDGET
<u>Pupil Personnel Services - Special Schools</u>	\$ 59,238	\$ 63,560
Salary for Speech Pathologist		
<u>Co-Curricular</u>	\$ 28,175	\$ 28,400
Salaries for Class Advisors		
Extra Class Supervision		
Miscellaneous Supplies		
<u>Interscholastic Athletics</u>	\$ 101,609	\$ 103,769
Salaries for Coaches		
Dues		
Equipment		
Fees for Officials		
Ski Fees		
Supplies		
<u>Transportation</u>	\$ 424,563	\$ 438,275
Salaries for Bus Drivers		
Salaries for Mechanics		
BOCES Services		
Bus Driver Drug Testing		
Bus Driver Training		
Insurance		
Maintenance of Bus Garage		
Repairs, Parts, Gasoline, Oil & Tires		
<u>Community Service</u>	\$ 8,000	\$ 8,000
Youth Recreation Program		
<u>Employee Benefits</u>	\$ 2,740,881	\$ 2,744,302
Retirement System (ERS and TRS)		
Social Security		
Workmen's Compensation		
Health Insurance		
Dental Insurance		
Retirement Incentive		
<u>Interfund Transfers</u>	\$ 59,400	\$ 76,208
Cafeteria		
Summer Special Education Costs		
<b>TOTAL - PROGRAM</b>	<b>\$ 7,779,137</b>	<b>\$ 8,029,299</b>

## ESTIMATED REVENUES

Interest on Taxes	\$ 18,000	
Interest on Investments	\$ 5,000	
Rental/BOCES Refund Prior Year	\$ 55,009	
Fines and Deposits	\$ 100	
Debt Service Offsets	\$ -	
	<u>\$ 78,109</u>	
State Aid	\$ 2,573,319	
Building Aid	\$ 744,795	
	<u>\$ 3,318,114</u>	
Total Estimated Revenues		\$ 3,396,223
Employee Benefit Reserve		\$ 51,678
Tax Certiorari Reserve		\$ 200,000
Retirement Reserve		\$ -
Appropriated Fund Balance		\$ 336,869
		<u>\$ 3,984,770</u>
Total Revenues		\$ 3,984,770
Total 2015-16 Budget		<u>\$ 11,206,301</u>
Projected Tax Levy		\$ 7,221,531
2006-07 Levy	\$ 5,833,384	
2007-08 Levy	\$ 6,071,003	
2008-09 Levy	\$ 6,363,781	
2009-10 Levy	\$ 6,458,701	
2010-11 Levy	\$ 6,609,965	
2011-12 Levy	\$ 6,609,965	
2012-13 Levy	\$ 6,744,821	
2013-14 Levy	\$ 6,973,578	
2014-15 Levy	\$ 7,147,187	
2015-16 Levy	\$ 7,221,531	

Projected Increase of \$129,082 = 1.82%

## CONTINGENCY BUDGET

Section 2023 of the Education Law gives local school boards the authority to guarantee that the school district remains in operation. Upon defeat of the original proposed school budget, a district may resubmit the original budget, submit a revised budget, or adopt a contingency budget. If the voters fail to approve the budget upon the second vote, the district must adopt a contingency budget.

### Cap on Tax Levy

The tax cap of 2% is not what it appears to be. The Levy is capped for the amount a school can raise through property taxes, using equalization rates and the total tax roll which are not set until August.

A formula of the present year tax levy amount, multiplied by a tax base growth factor, plus and minus certain exemptions, multiplied by an allowable growth factor (based on CPI) gives each district its' maximum allowable tax levy.

Because of the exemptions, this can be higher or lower than 2%. For MCS, the tax levy cap is 1.82% for the 2015-16 school year, as compared to the tax levy cap of 1.7% for the 2014-15 school year, 3.39% for 2013-14 and 2.04% for 2012-13.

### WHAT ITEMS WOULD NOT BE INCLUDED IN A CONTINGENCY BUDGET

#### ***Equipment***

Administrative	\$	0
Capital	\$	41,200
Program	\$	<u>34,520</u>
	\$	75,720

<b><i>Computers</i></b>	\$	30,000
<b><i>Salary Increases with Benefits</i></b>	\$	5,113

#### ***Public Use of the Building***

***Total - \$110,833 = 0.989% of the Budget***

<b>Levy Increase on Total Budget</b>	\$	129,082
<b>Allowable Increase</b>	\$	0
<b>Mandatory Cuts</b>	\$	<u>(110,833)</u>
<b>Additional Cuts Required for a Contingency Budget</b>	\$	18,249

## BOCES SERVICES FOR 2015-16

Admin. - Other	\$	2,239
Administrative	\$	106,666
Alternative Education	\$	66,600
Arts In Education	\$	7,400
Asbestos Supervision, Training & Inspection Cross Contract	\$	200
Assistive Technology	\$	1,310
Auto Notification	\$	1,028
Basic Academic Program	\$	61,985
Behavior Adjustment	\$	216,364
Broadband Cross Contract	\$	32,652
Building Automation	\$	2,410
Bus Driver Training	\$	1,475
Capital	\$	15,736
Career Pathways	\$	-
CASSC	\$	2,217
Central Data Processing Cross Contract	\$	7,138
Coaching Certification and fees	\$	2,200
Cooperative Bidding Cross Contract	\$	2,650
Counseling Services	\$	15,000
Courier Service	\$	4,200
Credit Recovery	\$	9,230
Dental Coordination	\$	2,154
Distance Learning	\$	37,421
Elementary Science Kits Cross Contract	\$	8,000
ESL Cross Contract	\$	1,150
Fingerprinting	\$	550
GASB Cross Contract	\$	6,880
Guidance Services	\$	2,820
Health Care Coordination	\$	42,707
Kites & Kings/Youth Concerts/Enrichment Seminars	\$	760
Library Automation Services	\$	23,791
MiChoice	\$	2,489
Network Administration Cross Contract	\$	138,472
OASYS/CNYSBA	\$	3,247
Occupational Education	\$	202,310
OLAS	\$	625
One-on-One Aides	\$	128,787
On-line Learning & Courses	\$	9,485
Personnel (negotiations)	\$	16,351
Physical Therapy/Occupational Therapy	\$	43,960
Policy Updates Cross Contract	\$	3,100
Powerschool	\$	12,976
Printing Services	\$	4,000
Rental	\$	1,947
School Board Institute	\$	1,700
Speech Services - Special Education	\$	-
Staff and Curriculum Development	\$	35,269
State Aid Planning Service Cross Contract	\$	3,050
VETEA Services	\$	5,700
Workers' Compensation Coordination	\$	1,313
<b>TOTAL Requested Services</b>	<b>\$</b>	<b>1,299,714</b>

# Fiscal Accountability Summary

Commissioner's Regulations require 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.

The numbers used to compute the statistics on this page were collected on 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). These data are from the 2012-13 school year.

<b>This School District</b>	<b>General Education</b>	<b>Special Education</b>
<b>Instructional Expenditures</b>	\$5,000,883	\$1,458,571
<b>Pupils</b>	391	57
<b>Expenditures Per Pupil</b>	\$12,790	\$25,589
<b>Similar District Group (Rural High Needs)</b>	<b>General Education</b>	<b>Special Education</b>
<b>Instructional Expenditures</b>	\$1,451,591,555	\$573,278,046
<b>Pupils</b>	151,169	22,609
<b>Expenditures Per Pupil</b>	\$9,602	\$25,356
<b>All School Districts</b>	<b>General Education</b>	<b>Special Education</b>
<b>Instructional Expenditures</b>	\$30,025,916,685	\$12,279,242,539
<b>Pupils</b>	2,666,629	410,379
<b>Expenditures Per Pupil</b>	\$11,260	\$29,922

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 2012-13 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.

### Total Expenditures Per Pupil

This School District	Similar District Group	NY State
\$24,700	\$20,204	\$21,118

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.

## Information about Students with Disabilities (2013 - 14)

Commissioner's Regulations require 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 Placement (Percent of Time Inside Regular Classroom)	This School District		Similar District Group (Rural High Needs)	NY State
	Number of Students	Percent of Students	Percent of Students	Percent of Students
80% or more	31	59.6%	58.0%	58.4%
40% - 79%	11	21.2%	19.5%	11.8%
Less than 40%	9	17.3%	20.1%	21.5%
Separate Settings	1	1.9%	1.8%	5.7%
Other Settings	0	0.0%	0.6%	2.5%



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

This School District	Similar District Group	NY State
14.5%	14.2%	13.2%

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).

Similar District Groups are identified according to the Need-to-Resource-Capacity Index. More information is available on our [NRC capacity categories](#) page.

Entity Name	MARGARETVILLE CSD	 
BEDS Code	121401	
Claim Year	2014-2015 <input type="button" value="SET VALUES"/>	

Welcome **KAREN H DIETRICH** (School Entity User)      **CORE**      **04/27/2015 02:28 PM**      [Home](#) | [Issue Reporting](#) | [Help](#) | [Logout](#)

- [Entity Info](#)
- [Parent](#)
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District Name: MARGARETVILLE CSD	District Code: 121401
Contact Person: KAREN DIETRICH	Telephone: (845) 586-2647      Ext: 12

Form Saved Successfully on 04/27/2015 02:28:48 PM

**Property Tax Report Card**

**Note: Some data elements of the Property Tax Report Card have been revised or renamed to more closely follow the Property Tax Cap calculations districts complete on the Office of the State Comptroller website. Please see the Help text above for definitions. Additional guidance on the Property Tax Levy Limit is available on the Office of Educational Management Services website: <http://www.p12.nysed.gov/mgtserv/propertytax/taxcap/>.**

**Please also submit an electronic version (PDF or Word) of your school district's 2015-16 Budget Notice to: [emscmgts@nysed.gov](mailto:emscmgts@nysed.gov). This will enable us to help correct any formula or data entry discrepancy quickly.**

**Form Due - April 27, 2015**

Form Preparer Name: KAREN H. DIETRICH  
 Preparer's Telephone Number: 845-586-2647

<u>Shaded Fields Will Calculate</u>	Budgeted 2014-15 (A)	Proposed Budget 2015-16 (B)	Percent Change (C)
Total Budgeted Amount, not including Separate Propositions	10,842,681	11,206,301	3.35 %
A. Proposed Tax Levy to Support the Total Budgeted Amount <sup>1</sup>	7,092,449	7,221,531	
B. Tax Levy to Support Library Debt, if Applicable	0	0	
C. Tax Levy for Non-Excludable Propositions, if Applicable <sup>2</sup>	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)	7,092,449	7,221,531	1.82 %
F. Permissible Exclusions to the School Tax Levy Limit	382,589	371,391	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions <sup>3</sup>	6,709,860	6,850,140	
H. Total Proposed Tax Levy for School Purposes, <u>Excluding</u> Permissible Exclusions and Levy for Library Debt, Plus Prior Year Tax Cap Reserve (E-B-F+D)	6,709,860	6,850,140	
I. Difference: (G-H); (negative value requires 60.0% voter approval) <sup>2</sup>	0	0	
Public School Enrollment	364	382	4.95 %
Consumer Price Index			1.62 %

<sup>1</sup> Include any prior year reserve for excess tax levy, including interest.

<sup>2</sup> 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.

<sup>3</sup> For 2015-16, includes any carryover from 2014-15 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.



	Actual 2014-15 (D)	Estimated 2015-16 (E)
Adjusted Restricted Fund Balance	3,184,832	3,487,601
Assigned Appropriated Fund Balance	529,556	588,547
Adjusted Unrestricted Fund Balance	1,042,330	896,504
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	9.61 %	8.00 %