

Margaretville Central School Annual School Budget 2016-17

**Budget Hearing
Monday, May 9, 2016
7:00PM
MCS Board Room**

**Voting
Tuesday, May 17, 2016
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

Dr. Robert L. Chakar, Jr., Superintendent
Mr. Colin Clark, Building Principal
Mrs. Teresa K. Goodchild, District Treasurer

NOTICE

Budget Hearing - May 9, 2016- 7:00PM

Budget Vote - May 17, 2016 - 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>2015-16 Budgeted Expenses</u>	<u>2016-17 Projected Budget</u>	<u>Increase</u>	<u>%</u>
Administrative	\$ 1,205,463	\$ 1,213,923	\$ 8,460	0.70%
Capital	\$ 2,019,316	\$ 2,170,906	\$ 151,590	7.51%
Program	\$ 7,981,522	\$ 8,053,686	\$ 72,164	0.90%
TOTAL	\$ 11,206,301	\$ 11,438,515	\$ 232,214	2.07%

	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>
Administrative - % of Total Budget	9.7%	10.33%	10.6%
Capital - % of Total Budget	18.5%	18.02%	19.0%
Program - % of Total Budget	71.8%	71.65%	70.4%

Budget Increase - \$232,214 = 2.07%

Public Disclosure - Education Law Chapter 474	
Projected Superintendent's Salary	\$ 69,950
Projected Annualized Benefits	\$ 40,281

ADMINISTRATIVE

	<u>ADOPTED 2015-16 BUDGET</u>	<u>PROPOSED 2016-17 BUDGET</u>
<u>Board of Education</u> Conference Expenses	\$ 5,700	\$ 5,800
<u>District Clerk</u> Salary for District Clerk Legal Notices	\$ 2,000	\$ 2,000
<u>District Meetings</u> Salaries for Election Inspectors Legal Notices Miscellaneous Supplies	\$ 2,324	\$ 2,324
<u>Central Administration</u> Salary for Superintendent Salary for District Office Secretary Expenses for: Association Dues Conferences Miscellaneous Office Supplies	\$ 180,124	\$ 146,605
<u>Auditing</u> Fees for District Auditors	\$ 20,000	\$ 20,000
<u>Business Office Administration</u> BOCES Services	\$ -	\$ 82,865
<u>Treasurer</u> Salary for Treasurer Salary for Part Time Account Clerk Salary for Payroll Clerk Stipend for Internal Claims Auditor Expenses for: Conferences Miscellaneous Supplies	\$ 114,726	\$ 40,700
<u>Tax Collector</u> Salary for the Tax Collector Expenses for: Tax Bill Preparation (MCS) Legal Notices Miscellaneous Supplies	\$ 11,945	\$ 12,430

	ADOPTED 2015-16 BUDGET	PROPOSED 2016-17 BUDGET
<u>Purchasing</u> BOCES Services	\$ -	\$ 3,291
<u>Fiscal Agent Fee</u> Contractual Expense	\$ -	\$ 1,650
<u>Staff</u> Fees for Legal Services Fees for Public Information Program	\$ 28,926	\$ 32,276
<u>Central Printing and Mailing</u> Expenses for Postage, Regular Mailing and Bulk Mailing	\$ 15,000	\$ 16,000
<u>Central Data Processing</u> BOCES Services	\$ 12,281	\$ 13,000
<u>Unallocated Insurance</u>	\$ 49,244	\$ 50,000
<u>School Association Dues</u> Rural Schools NYSSBA	\$ 5,893	\$ 5,900
<u>BOCES Administrative Charges</u> Administrative Charges Rental Building Upkeep Health Administration Charge State Aid Planning Workers' Compensation Administration Cooperative Bidding Printing Service	\$ 195,931	\$ 178,206
<u>Unclassified</u> Miscellaneous	\$ 1,000	\$ 1,000

	ADOPTED 2015-16 BUDGET	PROPOSED 2016-17 BUDGET
<u>Curriculum, Supervision & Improvement</u>	\$ 122,698	\$ 138,848
Salary for Building Principal		
Salary for Main Office Secretary		
Expenses for:		
Conferences		
Office Supplies		
 <u>Research, Planning & Evaluation</u>	 \$ -	 \$ 61,669
BOCES Services		
 <u>In-Service Training & Instruction</u>	 \$ 47,777	 \$ 43,350
Contractual Expenses		
Materials and Supplies		
BOCES Services		
 <u>Employee Benefits</u>	 \$ 389,894	 \$ 356,009
Retirement System (ERS & TRS)		
Social Security		
Workmen's Compensation		
Health Insurance		
Dental Insurance		
Graduate Hours		
Retirement Incentive		
Vacation Buy-Back		
 TOTAL ADMINISTRATIVE	 \$ 1,205,463	 \$ 1,213,923

CAPITAL

	<u>ADOPTED 2015-16 BUDGET</u>	<u>PROPOSED 2015-16 BUDGET</u>
<u>Operation of Building</u>	\$ 585,795	\$ 562,244
Salaries for Custodial Workers		
Expenses for:		
Equipment		
Various Contracts		
Energy		
Supplies		
Repair Projects		
<u>Maintenance and Grounds</u>	\$ 53,400	\$ 53,400
Miscellaneous Supplies (Seed, Lime, Sand, Top Soil, Ice Melt, Fertilizer)		
Equipment		
<u>Employee Benefits</u>	\$ 246,533	\$ 250,563
Dental Insurance		
Health Insurance		
Retirement System		
Social Security		
Workmen's Compensation		
<u>Debt Service</u>	\$ 1,133,588	\$ 1,304,699
Serial Bonds - Principal and Interest		
TOTAL CAPITAL	\$ 2,019,316	\$ 2,170,906

PROGRAM

	<u>ADOPTED 2015-16 BUDGET</u>	<u>PROPOSED 2016-17 BUDGET</u>
<u>Teaching Regular Day</u>	\$ 2,492,999	\$ 2,314,908
Breakdown of Cost for Regular Day School:		
Salaries:		
UPK-5	590,076	
6-12	1,072,663	
Substitutes	80,000	
Support Staff	65,231	
Equipment	15,000	
Contractual	55,660	
Supplies	30,000	
Tuition	110,000	
Textbooks	35,000	
BOCES Services	261,278	
<u>Special Education Programs</u>	\$ 1,090,303	\$ 1,079,938
Salaries for:		
Special Education Teachers		
Teacher Aides		
Teaching Assistants		
CSE Chairperson		
Payment for Occupational & Physical Therapy		
Tuition - Private Placement		
Tuition - Public Placement		
Miscellaneous Supplies, Equipment & Textbooks		
<u>Occupational Education</u>	\$ 202,310	\$ 243,536
This area includes the cost of BOCES Tuition for students to attend the Occupational Center in Grand Gorge		
<u>Teaching Special School</u>	\$ 120,592	\$ 125,835
Salaries for:		
ESL Teacher		
Remedial Reading Teachers		
Expenses for:		
Drug & Substance Abuse Programs		
Student Leadership Conferences		
Supplies & Materials		

	ADOPTED 2015-16 BUDGET	PROPOSED 2016-17 BUDGET
<u>Library & Audiovisual</u>	\$ 114,778	\$ 136,703
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>	\$ 247,021	\$ 247,558
Salary for a Computer Technician		
Expenses for:		
BOCES Services		
Equipment		
Phone		
Program & License Fees		
Software		
<u>Guidance Services</u>	\$ 181,055	\$ 189,078
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	\$ 46,823
Salary for School Nurse		
Fee for School Doctor		
Expenses for:		
Hepatitis B Vaccine		
Machine Calibration		
Miscellaneous Supplies		
T-B Testing		
<u>Psychological Services</u>	\$ 24,629	\$ 24,629
Salary for Psychologist		

	ADOPTED 2015-16 BUDGET	PROPOSED 2016-17 BUDGET
<u>Pupil Personnel Services - Special Schools</u>	\$ 63,560	\$ 64,781
Salary for Speech Pathologist		
<u>Co-Curricular</u>	\$ 28,400	\$ 38,260
Salaries for Class Advisors		
Extra Class Supervision		
Miscellaneous Supplies		
<u>Interscholastic Athletics</u>	\$ 103,769	\$ 106,544
Salaries for Coaches		
Dues		
Equipment		
Fees for Officials		
Ski Fees		
Supplies		
<u>Transportation</u>	\$ 438,275	\$ 424,134
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>	\$ 2,744,302	\$ 2,926,751
Retirement System (ERS and TRS)		
Social Security		
Workmen's Compensation		
Health Insurance		
Dental Insurance		
Retirement Incentive		
<u>Interfund Transfers</u>	\$ 76,208	\$ 76,208
Cafeteria		
Summer Special Education Costs		
TOTAL - PROGRAM	\$ 7,981,522	\$ 8,053,686

ESTIMATED REVENUES

Interest on Taxes	\$ 18,000	
Interest on Investments	\$ 3,000	
Rental/BOCES Refund Prior Year	\$ 55,000	
Fines and Deposits	\$ 100	
Debt Service Offsets	\$ -	
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	\$ 76,100	
State Aid	\$ 2,707,417	
Building Aid	\$ 744,795	
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	\$ 3,452,212	
Total Estimated Revenues		\$ 3,528,312
Employee Benefit Reserve		\$ 49,915
Reserves		\$ 234,728
Appropriated Fund Balance		\$ 260,611
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Total Revenues		\$ 4,073,566
Total 2016-17 Budget		\$ 11,438,515
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Projected Tax Levy		\$ 7,364,949
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	
2016-17 Levy	\$ 7,364,949	

Projected Increase of \$143,673 = 1.99%

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 2.17% for the 2016-17 school year, as compared to the tax levy cap of 1.82% for the 2015-16 school year, 1.7% for the 2014-15 school year and 3.39% for 2013-14.

WHAT ITEMS WOULD NOT BE INCLUDED IN A CONTINGENCY BUDGET

Equipment

Administrative	\$	0
Capital	\$	13,600
Program	\$	130,074
	\$	<u>143,674</u>

Equipment \$ 80,720

Materials and Supplies \$ 62,954

Public Use of the Building

Total - \$143,674 = 1.25% of the Budget