

MOUNT SINAI UNION FREE SCHOOL DISTRICT

Budget Vote/Board Member Election
Tuesday, May 16th - 6:00 a.m. to 9:00 p.m. - Elementary School

PROPOSED BUDGET DOES NOT EXCEED TAX CAP

Proposed Capital Project (Proposition III) will NOT increase community members' taxes. District funds are already earmarked for renovations, replacements and upgrades to our buildings.

BUDGET INCREASE OF 4.65%

TAX LEVY IS WITHIN THE ALLOWABLE CAP OF 4.65%

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. This Budget reflects the concern of our community to maintain our academic programs and yet be financially prudent. The 2023/2024 budget has been increased by only 4.65% as permitted by NYS.

Although 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. This year the allowable tax cap by these calculations is 4.65%.

Each month since January, Budget Workshops were held in order to allow the community to have input into this challenging process. We have received some further aid that has been incorporated into our budget. Within this upcoming budget, our District has maintained/added the following:

- Maintained our successful educational program grades K-12.
- Added classroom sections in the Elementary School to maintain and reduce class sizes.
- Continued support of the Advanced Placement classes. Mt. Sinai is one of six LI High Schools named an AP National Honor Roll School. Newsweek ranked the District in the top 500 High Schools in the US. Mount Sinai High School named a Reward School and a School of Recognition. Mount Sinai is #142 of New York High Schools as ranked by US News and World Report. In 2021 Mount Sinai High School was named a National Blue-Ribbon High School.
- Maintained 3rd and 5th grade social studies program with accompanying on-line support.
- Maintained elementary math program with accompanying on-line support.
- Maintained Columbia Reading and Writing programs in grades K-5.
- Supports increased enrollment in ESBOCES CTE vocational education programs.
- Added a fourth section of Pre-K enabling us to accommodate 72 students.
- Implementing new computer science programs for 2023/24.
- Expanding phonemic awareness in kindergarten and first grades.
- Creating two new programs for students-8:1:1 and 12:1:1

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 K-12, but is *fiscally responsible* as well. We will be able to maintain all our programs and additions with a proposed budget that stays within the allowable 4.65% tax cap.

The community will also be asked to vote on Proposition III, which is for High School building improvements that include renovation and replacement of science classrooms, library, technology and guidance offices. Approval of Proposition III (Capital Project) **will not** result in an increase in taxes.

This year's budget, we believe, has accomplished what the Board set out to do--maintain our 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 comments.

MOUNT SINAI BOARD OF EDUCATION

BUDGET PROPOSITIONS

Proposition I – Budget

SHALL the proposed budget of the Mount Sinai Union Free School District for the fiscal year 2023-24 in the amount of \$66,801,726 be approved and the requisite portion thereof be raised by a levy of a tax upon the taxable property of the School District.

Proposition II – Library Services

SHALL for the purpose of enabling the residents of the Mount Sinai UFSD to obtain the benefit of library services, the Board of Education contract with the Comsewogue Public Library and the Port Jefferson Public Library for library services commencing July 1, 2023 for the amount of \$1,885,830 and that a tax be approved in such amount to be levied upon the taxable property of the School District.

Proposition III – Capital Project

SHALL the Board of Education of the Mount Sinai Union Free School District be authorized to appropriate and expend from the Capital Reserve Fund established on May 15, 2018, an amount not to exceed \$1,500,000 for the purpose of undertaking school building improvement projects as set forth in a plan prepared by the District with the assistance of H2M to commence during the 2023-24 school year. All site work required in connection therewith as well as preliminary and incidental costs for the renovation/replacements, shall be authorized.

Proposition IV – Amend Capital Reserve Fund

SHALL the Mount Sinai Board of Education be authorized to amend the Capital Reserve Fund established and authorized by the electorate as of May 15, 2018 by increasing the maximum \$10,000,000 allocation amount to the maximum allocation amount of \$20,000,000 for the remaining term of the formerly prescribed and authorized maximum term of 15 years (from May 18, 2018) for the purpose of funding future capital improvements including renovations, technology advancements, and security initiatives; said additional amounts contributed to the Capital Reserve Fund may be appropriated annually from fund balances.

THE OPERATING BUDGET

The proposed budget is \$66,801,726. We anticipate a projected tax rate of \$291.09 per \$100 of assessed valuation. This represents a 4.65% 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 SUMMARY OF PROPOSED EXPENDITURES

Category	2022-23 Approved Budget	2023-24 Proposed Budget
B.O.E. & Central Admin.	393,100.	397,400.
Central Services	3,535,050.	3,440,427.
Curr. Instr. & Supervision	2,013,833.	2,152,078.
Pupil Services	4,880,395.	4,434,710.
Pupil Activities	318,650.	352,250.
Pupil Transportation	4,521,165.	4,326,009.
Census/Adult Ed/ Drivers Ed	81,500.	79,500.
Employee Benefits	12,814,075.	14,127,796.
Debt Service	1,300,038.	1,674,818.
Interfund Trans-Sum Spec Ed	105,000.	133,800.
All Salaries	33,870,664.	35,682,938.
TOTAL APPROPRIATION	63,833,470.	66,801,726.

SUMMARY OF ESTIMATED REVENUE

Category	2022-23 Approved Budget	2023-24 Proposed Budget
State Aid - All categories	18,300,000.	18,856,046.
Other Revenues (interest, etc.)	400,000.	400,000.
Appropriated Fund Balance**	1,879,182.	2,289,825.
Appropriate Reserve ERS	205,000.	205,000.
TOTAL EST. REVENUES	20,784,182.	21,750,871.

The proposed "Appropriated Fund Balances" for 2023-24 represents the anticipated under-expended money and excess revenue from the 2022-23 adopted budget.

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.

	2022-23 Approved Budget	2023-24 Proposed Budget
Board of Education	12,000.	12,000.
District Clerk	2,300.	2,300.
District Meetings	35,000.	35,000.
School Administrator	7,100.	7,100.
Business Administration	13,000.	13,000.
Auditing	85,700.	90,000.
Treasurer	2,500.	2,500.
Purchasing	13,000.	13,000.
Fiscal Agent Fees	16,600.	16,600.
Legal	145,400.	145,400.
Personnel	14,500.	14,500.
Public Inform. & Services	46,000.	46,000.
TOTAL	393,100.	397,400.

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.

	2022-23 Approved Budget	2023-24 Proposed Budget
Operations & Maintenance	2,179,200.	1,965,965.
Grounds and Security	583,000.	620,750.
Central Printing & Mailing	90,000.	88,827.
Insurance	400,850.	475,630.
BOCES –Administrative and	282,000.	289,255.
TOTAL	3,535,050.	3,440,427.

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.

	2022-23 Approved Budget	2023-24 Proposed Budget
Curr. Dev. /Research/Staff Development	256,000.	256,000.
Supervision - Regular School	106,500.	117,000.
Instructional:		
• Principals-Elem/Middle/High School	718,900.	721,948.
• Math/Science/Technology	91,700.	106,550.
• Humanities/Foreign Language	59,500.	50,500.
• Physical Education/Health	53,250.	53,250.
• Music/Art	162,660.	157,688.
• Business/Family Consumer Science	40,475.	46,039.
• School Library & AV	76,100.	68,300.
• Computer Asst Instr/Data Processing	448,748.	574,803.
TOTAL	2,013,833.	2,152,078.

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.

	2022-23 Approved Budget	2023-24 Proposed Budget
Special Education-all services	4,686,315.	4,233,630.
Guidance	111,830.	119,080.
Health Services	82,250.	82,000.
TOTAL	4,880,395.	4,434,710.

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.

	2022-23 Approved Budget	2023-24 Proposed Budget
Co-curricular Activities	28,650.	27,250.
Interscholastic Athletics	290,000.	325,000.
TOTAL	318,650.	352,250.

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.

	2022-23 Approved Budget	2023-24 Proposed Budget
Distr. Trans. Services	2,000.	2,000.
Distr. Contractual Service	4,494,165.	4,299,009.
BOCES Transportation	25,000.	25,000.
TOTAL	4,521,165.	4,326,009.

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.

	2022-23 Approved Budget	2023-24 Proposed Budget
Adult Educ/Drivers Education	81,500.	79,500.
TOTAL	81,500.	79,500.

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.

	2022-23 Approved Budget	2023-24 Proposed Budget
State Retirement	500,000.	575,000.
Teachers' Retirement	2,962,900.	2,949,120.
Social Security	2,518,410.	2,620,286.
Workmen's Compensation	166,365.	204,390.
Unemployment Insurance	10,000.	25,000.
Health/Dental/Disability Insurance	6,637,200.	7,734,800.
TSA Admin/ACA Admin	19,200.	19,200.
TOTAL	12,814,075.	14,127,796.

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 22-23. Our overall cost remains the same for next year.

	2022-23 Approved Budget	2023-24 Proposed Budget
Principal Payments	590,000.	620,000.
Interest Payments	66,713.	39,513.
Tax Anticipation Notes	330,000.	700,000.
Installment Debt	6,000.	7,980.
Energy Performance Contract	307,325.	307,325.
TOTAL	1,300,038.	1,674,818.

INTERFUND TRANSFERS TO SPECIAL AID FUND

This is the amount needed to cover the cost of special education summer school and unfunded mandate for General Fund to make school lunch current at year end.

	2022-23 Approved Budget	2023-24 Proposed Budget
Interfund Trans-Special Aid Fund	100,000.	100,000.
Interfund Trans-School Lunch Fund	5,000	5,000.
Interfund Trans-Pre School	0	28,800.
TOTAL	105,000.	133,800.

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.

	2022-23 Approved Budget	2023-24 Proposed Budget
Salaries	33,870,664.	35,682,938.

**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 proposed budget, 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.



ELECTION OF BOARD OF EDUCATION MEMBERS

Three- Three Year Terms

Nicholas DeVito Peter Van Middlelem Christy Barbera Edward Law Charles Carron

Vote for any three candidates