

# Candor Central School

## Budget Proposal

### 2017-2018

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*Candor Schools - Shaping Our Future*



#### **District Mission Statement**

*The mission of the Candor Central School Community is to challenge students to become responsible, knowledgeable, contributing citizens within a caring environment where lifelong learning is valued and differences are accepted.*

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## Voting Dates & Requirements

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### ANNUAL BUDGET HEARING

**Tuesday, May 9, 2017**

**7:00 p.m.**

**High School Auditorium**

### SCHOOL BUDGET VOTE

**Tuesday, May 16, 2017**

**Noon - 9:00 p.m.**

**High School Auditorium**

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## *VOTER QUALIFICATIONS*

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**In order to vote at any school election or meeting, a person must:**

1. Be a citizen of the United States,
2. Be 18 years of age or over, and
3. Have been a resident of the school district for a period of thirty days or more prior to the meeting at which he or she offers to vote, and who is not otherwise prohibited from voting under the provisions of section 5-106 of the Election Law.

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## *ABSENTEE BALLOTS*

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The Board of Education authorizes the District Clerk or a Board designee to provide absentee ballots to qualified district voters. Absentee ballots can be used for the election of school board members and for the adoption of the annual budget and referenda.

A district voter must request in advance an application for an absentee ballot. The voter must complete the application and state the reason he/she will not be able to appear in person on the day of the district vote. The application must be received by the District Clerk/designee at least seven (7) days before the election/vote if the ballot is to be mailed to the voter, or received the day before the election if the ballot is to be delivered personally to the voter.

Pursuant to the provisions of Education Law, a district voter is eligible to vote by absentee ballot under any one of the following conditions:

1. Illness or physical disability,
2. Business responsibilities or studies which require travel outside of the county or city of residence on the day of the vote,
3. Vacation outside the county or city of residence, or
4. Detention or confinement to jail after conviction for an offense other than a felony.

An absentee ballot must reach the office of the District Clerk/designee not later than 5:00 p.m. on the day of the election

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## Message from the Board of Education

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Dear Candor School Community Members:

The creation of the Annual School District budget is one of the most important activities that occur during each school year. The District's financial plan is a representation of both the community's commitment to its children and the District's action plan for meeting the State's Academic requirements for each and every student. As is always the case, the goal of the budget development process is to create a plan that balances the needs of our students and the expectations of the school community.

As a result, **the Tax Levy increase for the 2017-2018 school year will be 3.84%, which is BELOW the District's calculated Tax Cap of 4.03%.** As in recent years, the District has proposed a tax levy increase below the calculated Tax Cap. This means all primary residence owners will receive a rebate equal to their tax levy increase through the State's Tax Freeze initiative.

Outlined in the following pages, you will find information regarding the District's financial plan for 2017-2018. Please take the time to read through this information and we hope that, as in the past, the budget meets your approval and earns your support.

The annual Budget Hearing will be held on Tuesday, May 9, 2017 at 7:00 p.m. in the High School Auditorium. We welcome the opportunity to personally present this year's budget and address any questions you may have. There will also be a brief "Meet the Candidates" session for the prospective Board of Education members.

Voting on the 2017-2018 budget will take place on Tuesday, May 16, 2017 in the High School Auditorium from Noon – 9:00 p.m. As always, thank you for your consideration and support.

Sincerely,

The Candor Central School District Board of Education

*President Raymond Parmarter, Vice-President Brent Doane  
James Douglas, John Belokur, Hannah Murray, Mike Blake, Gary Henry*

There are two current Board members stepping down at the end of the school year, James Douglas and John Belokur. Thank you Mr. Douglas and Mr. Belokur for your years of service to the District and the Candor Community.

There are two candidates running to fill the two seats: Josh Soper and Jonathon Edwards. Thank you for your interest in Candor Schools.

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## Questions & Answers About the 2017-2018 Budget

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### **1. How is the annual budget developed?**

The community-based Budget Advisory Committee, along with the elected Board of education, gives direction regarding the philosophy that guides the budget process. Much thought and consideration goes into the creation of the budget as it directly determines the programs and support we offer the community's children. The proposed budget reflects the BAC's desire to meet the intent of the Governor's tax cap legislation while maintaining and improving the school district's student programs and supports that exist.

### **2. What are the significant attributes of the 2017-2018 budget?**

- \* As mentioned earlier in the newsletter, the District has created an annual budget that contains a **tax levy increase of 3.84%**, which is below the calculated District Tax Cap of 4.03%.
- \* The State's Tax Freeze initiative remains in place for 2017-2018. This means that any school district that maintains a tax levy increase **BELOW** their calculated tax cap is automatically eligible for the Tax Freeze rebate. As a result of Candor School District's tax levy increase being below the calculated Tax Cap, all primary residence owners will receive a rebate equal to the Tax Levy increase.
- \* Due to the District's Capital Construction project, spending on debt service for the 2017-2018 school year has increased. However, this has been planned for and will be covered with use of fund balance. In subsequent years, this increase in debt service will be offset by the District's Building Aid.

### **3. What's good about the 2017-2018 budget?**

- \* Throughout the recession and continuing through the 2017-2018 budget, the school district has not lost student programs or supports. We have been able to continue to offer a robust and comprehensive array of student programs in our attempt to create "21<sup>st</sup> Century Learners".
- \* As mentioned earlier, the 2017-2018 school budget utilizes fund balance to offset the lag time between the receipt of state building aid and capital project expenses. This expenditure was a planned part of the current Capital Project.
- \* The tax levy increase of 3.84% complies with the Governor's Tax Cap and Tax Freeze Legislation.

### **4. Why should I support the 2017-2018 school budget?**

- \* Education remains critically important to our children and to our country. Year after year, the Department of Labor offers statistics on the average income of high school graduates vs. dropouts. On average, graduates earn over 35 percent more than non-completers and are 50 percent less likely to be unemployed.
  - \* Candor's academic offerings and programs enable our graduates to be well prepared to enter college or start a career and begin a successful life. We feel very fortunate to present a budget that maintains ALL current programs and student supports, and allows us to more fully implement the Common Core Learning Standards and prepare all students to be "College and Career Ready".
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## Three Part Budget

### CANDOR SCHOOL DISTRICT THREE PART BUDGET 2017-2018

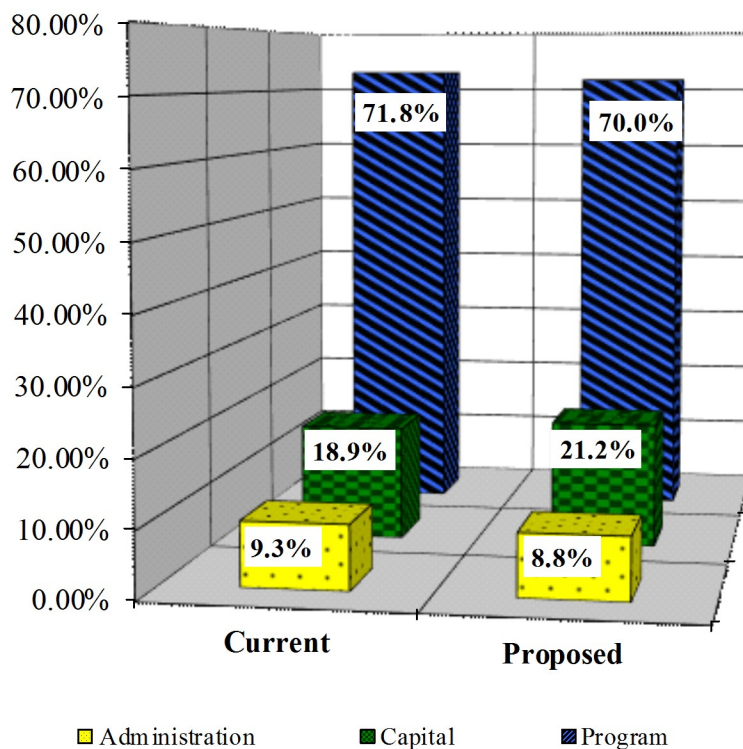
<u>CODE</u>	<u>TITLE</u>	<u>2016-17 BUDGET</u>	<u>2017-18 PROPOSED</u>	<u>CHANGES</u>
<b><u>ADMINISTRATION</u></b>				
1099	Board of Education	\$20,400.00	\$20,400.00	\$0.00
1299	Central Administration	\$208,000.00	\$208,000.00	\$0.00
1399	Finance	\$247,000.00	\$252,000.00	\$5,000.00
1420	Legal	\$2,000.00	\$2,000.00	\$0.00
1460	Records Management	\$1,000.00	\$1,000.00	\$0.00
1699	Other Central Services	\$234,000.00	\$234,000.00	\$0.00
1998	Other Special Items	\$295,000.00	\$295,000.00	\$0.00
2020	Supervision	\$286,500.00	\$269,500.00	(\$17,000.00)
2060	Research, Planning, Evaluation	\$0.00	\$0.00	\$0.00
9098	Employee Benefits	\$373,072.80	\$371,627.19	(\$1,445.62)
	<b>TOTAL</b>	<b>\$1,666,972.80</b>	<b>\$1,653,527.19</b>	<b>(\$13,445.62)</b>
		9.3%	8.8%	
<b><u>PROGRAM</u></b>				
1420	Legal	\$10,000.00	\$10,000.00	\$0.00
2999	Instructional	\$7,893,250.00	\$8,076,250.00	\$183,000.00
5510	Transportation	\$1,178,000.00	\$1,150,000.00	(\$28,000.00)
5530	Bus Garage	\$51,000.00	\$51,000.00	\$0.00
8998	Community Service	\$53,500.00	\$53,500.00	\$0.00
9098	Employee Benefits	\$3,613,336.09	\$3,728,680.12	\$115,344.03
9951	Other Transfers	\$60,000.00	\$60,000.00	\$0.00
	<b>TOTAL</b>	<b>\$12,859,086.09</b>	<b>\$13,129,430.12</b>	<b>\$270,344.03</b>
		71.8%	70.0%	
<b><u>CAPITAL</u></b>				
1620	Operation of Plant	\$964,000.00	\$946,000.00	(\$18,000.00)
1621	Maintenance of Plant	\$137,000.00	\$178,000.00	\$41,000.00
1964	Refund of Real Property Taxes	\$2,000.00	\$2,000.00	\$0.00
5510	Transportation - Purchase of Buses	\$10,000.00	\$10,000.00	\$0.00
9098	Employee Benefits	\$327,591.11	\$357,357.70	\$29,766.59
9899	Debt Service	\$1,940,829.00	\$2,480,500.00	\$539,671.00
	<b>TOTAL</b>	<b>\$3,381,420.11</b>	<b>\$3,973,857.70</b>	<b>\$592,437.59</b>
		18.9%	21.2%	
<b>GRAND TOTAL</b>		<b>\$17,907,479.00</b>	<b>\$18,756,815.00</b>	<b>\$ 849,336.00</b>

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## Statement of Expenditures

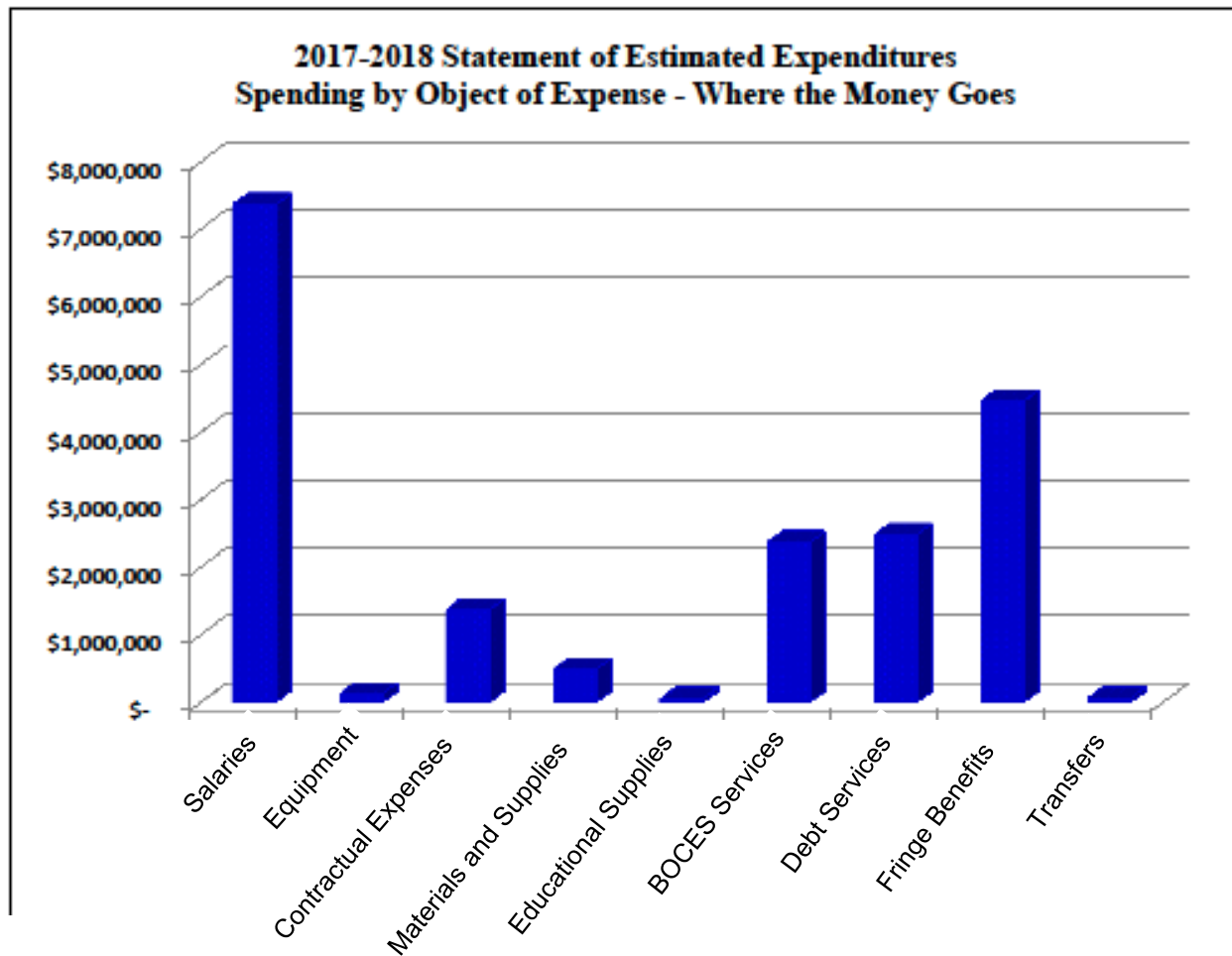
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### STATEMENT OF ESTIMATED EXPENDITURES THREE COMPONENT PRESENTATION



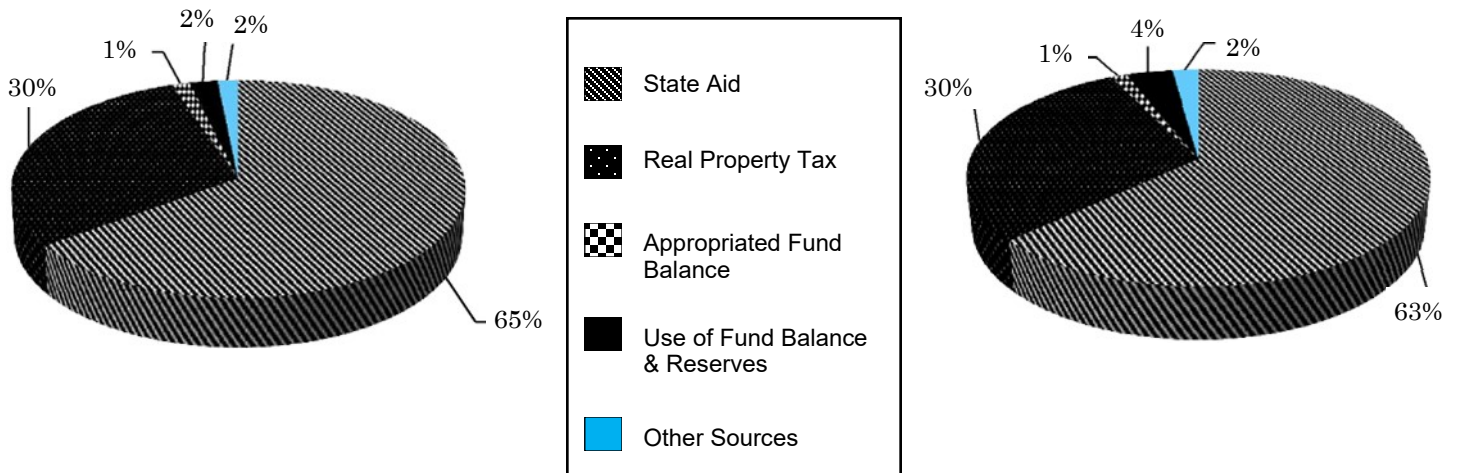
- **Administration:** The administration component includes district and principals' office administrative expenses, administrative salary expenses, and related expenses for benefits, materials and supplies and equipment. It also includes Board of Education expenses.
  - **Capital:** The capital component includes all facilities costs to the district, annual debt service, and cost of construction and reconstruction. The capital component also includes costs for operation and maintenance; all expenditures associated with custodial salaries and benefits; service contracts; materials and supplies; utilities; and maintenance and repair of school facilities.
  - **Program:** The program expenditures are the instructional component of the budget. It includes salaries and benefits; materials, supplies, and equipment for librarians, guidance counselors, teachers, and non-teaching personnel who spend a majority of time performing teaching duties; and all transportation operating expenses.
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## Statement of Expenditures by Object



Object of Expense	Current	Proposed	Change
Salaries	\$ 7,186,000	\$ 7,359,000	\$ 173,000
Equipment	\$ 116,000	\$ 126,000	\$ 10,000
Contractual Expense	\$ 1,377,850	\$ 1,368,850	\$ (9,000)
Materials and Supplies	\$ 496,300	\$ 486,300	\$ (10,000)
Educational Supplies	\$ 53,000	\$ 53,000	\$ 0
BOCES Services	\$ 2,363,500	\$ 2,365,500	\$ 2,000
Debt Service	\$ 1,940,829	\$ 2,480,500	\$ 539,671
Fringe Benefits	\$ 4,314,000	\$ 4,457,665	\$ 143,665
Transfers	\$ 60,000	\$ 60,000	\$ 0
<b>Total:</b>	<b>\$ 17,907,479</b>	<b>\$ 18,756,815</b>	<b>\$ 849,336</b>

## Revenue Report



Source of Revenue	2016-2017 Current	2017-2018 Proposed	Change
State Aid	\$11,628,464	\$11,820,564	192,100
Real Property Tax	5,349,015	5,554,417	205,402
Appropriated Fund Balance	250,000	250,000	-
Use of Fund Balance	200,000	491,000	291,000
Transfer from Debt Service	-	125,834	125,834
Employees Retirement Reserve	195,000	230,000	35,000
Other Sources:			-
Interest	10,000	10,000	-
Federal Aid (Medicaid)	50,000	50,000	-
Local Sources (BOCES Refund)	225,000	225,000	-
<b>Totals</b>	<b>\$17,907,479</b>	<b>\$18,756,815</b>	<b>849,336</b>



## Budget Propositions

Please remember that your vote is important. With our busy lifestyles, it is understandable that it is difficult to find the time to get out and vote. However, what could be more important than taking time out to ensure the best possible education for our students? You will be casting your vote for the following items included on this year's ballot:

<i>Budget:</i>	Shall the Board of Education of the Candor Central School District be authorized to expend for school purposes, the sums set forth in the proposed 2017-2018 budget, in the amount of <b>\$18,756,815</b> , and to levy the necessary tax on the property of said District?
<i>Proposition I:</i>	Shall the Board of Education be authorized, pursuant to Education Law §1709(25)(i), to lease or purchase by installment, for a term not to exceed five years, the following motor vehicles: <b>Three (3) sixty-five passenger school buses</b> , for a term not to exceed five years, at an amount not to exceed the estimated maximum cost of \$70,000 per year and not to exceed an estimated maximum cost of \$350,000 for five years, such cost to include costs incidental thereto and the financing thereof, which sum shall be raised by a levy of real estate taxes?
<i>Board of Education:</i>	<b>Please vote for two (2) candidates:</b> Josh Soper Jonathon Edwards

### ★BASIC STAR MAXIMUM SAVINGS★

(New York State School Tax Relief Program)

For 2017-2018, the Basic Star tax savings per town is as follows:

<u>Municipality</u>	<u>Basic Amount</u>	<u>Enhanced Amount</u>
Town of Candor	\$558.00	\$1,114.00
Town of Caroline	\$632.00	\$1,268.00
Town of Danby	\$632.00	\$1,268.00
Town of Spencer	\$661.00	\$1,324.00
Town of Tioga	\$545.00	\$1,091.00

Sign up for the New York State School Tax Relief (STAR) Program. This program does not give the school district any additional funds. The STAR program shifts some of the taxes from eligible senior citizens and enrolled property owners to the State. The school district is then reimbursed for the amount of property taxes reduced through STAR.

If you are 65 or older, be sure to maintain your eligibility in the Enhanced STAR program by applying each year.

**Administrative Disclosure:** Chapter 474 of the laws of 1996, includes a provision for the publication of the salary of the Superintendent of Schools as part of the annual school district budget process. A copy of the Superintendent's Salary Disclosure is available in the School District Office, 1 Academy Street, Candor, New York, between the hours of 8:00 a.m. and 4:00 p.m.

**Detailed Budget:** A more detailed copy of the budget is also available at the Candor School District Office.

**Real Property Exemption Notice:** A report detailing the total assessed value exempted from real property tax is available upon request of the District.

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## Meet the Candidates

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### *Josh Soper*

I am running for the School Board to replace retiring board members. I have 3 children- 1 entering high school, 1 entering junior high and 1 in elementary school. I would like to contribute

my service and talents to our community, and consider myself down to earth, and practical, with a diverse leadership background.

I graduated high school in Fulton, NY, earned a BS in Mechanical Engineering from the United States Military Academy, and a MS in Organizational Leadership from Norwich University. I met my wife, the former Brittney Ahart, while attending West Point. We were married ten days before the September 11 attacks and, from there, entered a tumultuous time in our lives. I deployed to combat 3 times over the next 11 years, with over 30 months spent in Iraq and Afghanistan flying AH-64 Apache helicopters. My civilian career, after the Army, has been spent in operations management for technology based companies- including Corning, Sikorsky and Vergason Technology Inc, where I currently serve as the Director of Operations.

Candor is now my home. I attend church here, am a member of the American Legion, coach youth basketball and assist with the varsity basketball team. I view joining the School Board as a way to become more involved in our community and offer my experiences, and problem solving skills, to hopefully benefit the kids and our future.

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## Meet the Candidates

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### *Jonathon Edwards*

Having been born and raised in Candor, NY, both my wife Tiffany and I chose to stay and raise our family in Candor. One leading factor in our decision to stay was our school district. We have 3 amazing kids. Caleb is in 10th grade, Cadriana is in 7th grade, and Carter is in 2nd grade. I am currently employed at the Tioga County Sheriffs Office as a Corrections Sergeant. I've had the pleasure of serving the public and my Sheriff for the last 11 years. I've also been involved in the development of our youth for the last 10+ years. In 2012, Tiffany and I, along with many others, abolished the former Candor Youth Commission. We all shared the same views and opinions in that we wanted more for the kids. It was then that we established the new and current Candor Youth Association, where I became President for 2 terms and currently I serve as Vice President.

As a Board of Education Member, it is essential to aid and assist administration with setting goals and establishing policy for our school district. It is equally important to be open minded, tolerant, and serve out of desire to serve the community rather than personal gain with a hidden agenda.

I bring to the Board of Education an open mind with a vested interest in our school system. I am fully committed and dedicated to serving our school district and our community. It would be an honor to represent the Candor Central School District as a member of the Board of Education.

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## BOXHOLDER

<b>2017 - 2018 PROPERTY TAX REPORT CARD</b>				
<b>CANDOR CENTRAL SCHOOL DISTRICT</b>				
School District Contact Person: Jeffrey J. Kisloski, Superintendent				
School District Telephone Number: (607) 659-5010				
		Budgeted 2016-2017 (A)	Proposed Budgeted 2017-2018 (B)	Percent Change (C)
	Total Budgeted Amount, not including Separate Propositions	<b>\$17,907,479</b>	<b>\$18,756,815</b>	4.74%
A	Proposed Tax Levy to Support the Total Budgeted Amount <sup>1</sup>	\$5,349,015	\$5,554,417	3.84%
B	Tax Levy to Support Library Debt, if Applicable	\$-	\$-	0.00%
C	Tax Levy for Non-Excludable Propositions, if Applicable <sup>2</sup>	\$-	\$-	0.00%
D	Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable	\$-	\$-	
E	Total Proposed School Year Tax Levy (A+B+C-D)	<b>\$5,349,015</b>	<b>\$5,554,417</b>	
F	Permissible Exclusions to the School Tax Levy Limit	\$-	\$100,428	
G	School Tax Levy Limit, Excluding Levy for Permissible Exclusions <sup>3</sup>	\$5,349,015	\$5,464,077	
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)	\$5,349,015	\$5,453,989	
I	Difference: (G-H); (negative value requires 60% voter approval) <sup>2</sup>	\$-	\$10,088	
	Public School Enrollment	735	735	0.00%
	Consumer Price Index			1.26%
<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 2017-18, includes any carryover from 2016-17 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.				
		Actual 2016-2017 (D)	Estimated 2017-2018 (E)	
	Adjusted Restricted Fund Balance	\$2,469,757	\$2,563,000	
	Assigned Appropriated Fund Balance	\$450,000	\$250,000	
	Adjusted Unrestricted Fund Balance	\$1,047,306	\$750,273	
	Adjusted Unrestricted Fund Balance as Percent of the Total Budget	5.8%	4.0%	