

Candor Central School District Budget Proposal 2018-2019

BUDGET HEARING

Tuesday, May 8, 2018
7:00 p.m.
High School Auditorium

BUDGET VOTE

Tuesday, May 15, 2018
Noon - 9:00 p.m.
High School Auditorium

Residents will vote on:

- * *2018-2019 Budget*
- * *Proposition 1: lease/purchase of three 65-passenger buses and one 24-passenger/wheelchair accessible bus*
- * *Board of Education seats (3)*

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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.

MESSAGE FROM THE BOARD OF EDUCATION

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.

Throughout the year, the development of the annual school district budget is a priority of the Administrative Team and the Board of Education. Much thought and planning goes into the school district budget before it is turned over to and voted on by the public. The District's annual budget represents the schools attempt to balance the needs of the students and the expectations of the school community.

As a result, the **Tax Levy increase for the 2018-2019 school year will be 2.04%**, which is equal to the District's calculated Tax Cap of 2.04%. As in recent years, the District has proposed a tax levy increase at or 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 2018-2019. 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 8, 2018 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.

Voting on the 2018-2019 budget will take place on Tuesday, May 15, 2018 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

Hannah Murray, Mike Blake, Gary Henry, Josh Soper, Jonathon Edwards

There are two current Board of Education members running for re-election: Raymond Parmarter (31 years of service) and Brent Doane (6 years of services).

Gary Henry will relinquish his Board seat in July of 2018. Thank you Mr. Henry for your distinguished service to the Candor Central School District.

Rebecca Lyon has submitted her petition and is running for the Board seat vacated by Mr. Henry. Thank you Mrs. Lyon for your interest in Candor Schools.

QUESTIONS & ANSWERS ABOUT THE 2018-2019 BUDGET

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 2018-2019 budget?

- * As mentioned earlier in the newsletter, the District has created an annual budget that contains a **tax levy increase of 2.04%**, which is equal to the calculated District Tax Cap of 2.04%.
- * The State's Tax Freeze initiative remains in place for 2018-2019. This means that any school district that maintains a tax levy increase at or 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 installation of the Solar Field at the new Transportation Facility on Spencer Road, Candor Schools was able to remove funds from the budget line for electrical costs for the District. It is estimated in the near future that the savings from the solar field's electrical production will effectively "zero" the electrical costs of the District.

3. What is good about the 2018-2019 budget?

- * Throughout the recession and continuing through the 2018-2019 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 "21st Century Learners".
- * With the completion of the Capital Project, Candor Schools has been able to install and implement upgraded safety and security in both District buildings. Our security systems in and around our schools are as comprehensive as any school in our region.
- * The tax levy increase of 2.04% complies with the Governor's Tax Cap and Tax Freeze Legislation.

4. Why should I support the 2018-2019 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 prepare all students to be "College and Career Ready" and successful contributors to society.

600301—CANDOR CENTRAL SCHOOL DISTRICT Contact Person: Sydney Wade Telephone: 607-659-5010	Budgeted (A) 2017-18	Proposed Budget (B) 2018-19
Total Budgeted Amount, not including Separate Propositions	18,756,815	18,713,925
A. Proposed Tax Levy to Support the Total Budgeted Amount 1	5,554,417	5,667,821
B. Tax Levy to Support Library Debt, if Applicable	0	0
C. Tax Levy for Non-Excludable Propositions, if Applicable 2	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)	5,554,417	5,667,821
F. Permissible Exclusions to the School Tax Levy Limit	100,428	80,957
G. School Tax Levy Limit, Excluding Levy for Permissible Exclusions 3	5,464,077	5,586,864
H. Total Proposed School Year Tax Levy, Excluding Levy to Support Library Debt and/or Permissible Exclusions (E - F + D)	5,453,989	5,586,864
I. Difference: (G - H); (negative value requires 60.0% voter approval) 2	10,088	0
Public School Enrollment	730	730
Consumer Price Index		2.00%

- 1 Include any prior year reserve for excess tax levy, including interest.
- 2 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.
- 3 For 2018-19, includes any carryover from 2017-18 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2017-18 (D)	Estimated 2018-19 (E)
Adjusted Restricted Fund Balance	2,044,675	2,544,675
Assigned Appropriated Fund Balance	492,596	762,000
Adjusted Unrestricted Fund Balance	1,564,978	748,557
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	8.30%	4.00%

Schedule of Reserve Funds

Reserve Type	Reserve Name	Reserve Description*	3/31/18 Actual Balance	6/30/18 Estimated Ending Balance	Intended Use of the Reserve in the 2018-19 School Year
Capital		To pay the cost of any object or purpose for which bonds may be issued.	0	0	0
Repair		To pay the cost of repairs to capital improvements or equipment.	0	0	0
Worker's Compensation	Workers' Compensation Reserve	To pay for Workers' Compensation and benefits.	0	250,000	0
Unemployed Insurance	Unemployment Insurance Reserve	To pay the cost of reimbursement to the State Unemployment Insurance Fund.	393,058	393,058	0
Reserve for Tax Reduction		For the gradual use of the proceeds of the sale of school district real property.	0	0	0
Mandatory Reserve for Debt Service		To cover debt service payments on outstanding obligations (bonds, BANS) after the sale of district capital assets or improvements.	0	0	0
Insurance	Insurance Reserve	To pay liability, casualty, and other types of uninsured losses.	249,897	249,897	0
Property Loss		To establish and maintain a program of reserves to cover liability claims incurred.	0	0	0
Liability		To establish and maintain a program of reserves to cover liability claims incurred.	0	0	0
Tax Certiorari		To establish a reserve fund for tax certiorari settlements.	0	0	0
Reserve for Insurance Recoveries		To account for unexpended proceeds of insurance recoveries at the fiscal year end.	0	0	0
Employee Benefit Accrued Liability	Employee Benefit Accrued Liability Reserve	For the payment of accrued 'employee benefits' due to employees upon termination of service.	181,570	181,570	0
Retirement Contribution	Retirement Contribution Reserve	To fund employer retirement contributions to the State and Local Employees' Retirement System.	1,220,150	1,470,150	230,000
Reserve for Uncollected Taxes		For unpaid taxes due certain city school districts not reimbursed by their city/county until the following fiscal year.	0	0	0
Other Reserve			0	0	0

* Note: Reserves with blue boxes will be allowed to add rows for multiple entries. Use a different name for each in the Reserve Name column.

We apologize for the size of the font on the 18-19 Property Tax Report Card. The New York State Education Department has required us to add additional information for 2018-2019, and in order to fit it on one page, the font has to be smaller.

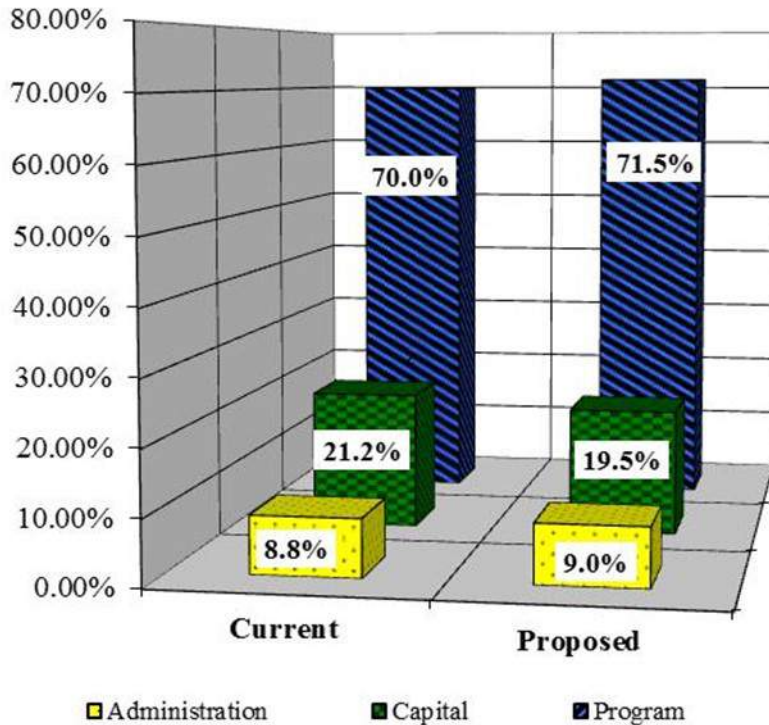
CANDOR CENTRAL SCHOOL BUDGET PROPOSAL 2018 –2019

THREE PART BUDGET

<u>CODE</u>	<u>TITLE</u>	<u>2017-18 BUDGET</u>	<u>2018-19 PROPOSED</u>	<u>CHANGES</u>
<u>ADMINISTRATION</u>				
1099	Board of Education	\$ 20,400.00	\$ 20,400.00	\$ -
1299	Central Administration	\$ 208,000.00	\$ 198,300.00	\$ (9,700.00)
1399	Finance	\$ 252,000.00	\$ 252,500.00	\$ 500.00
1420	Legal	\$ 2,000.00	\$ -	\$ (2,000.00)
1460	Records Management	\$ 1,000.00	\$ 11,000.00	\$ 10,000.00
1699	Other Central Services	\$ 234,000.00	\$ 271,500.00	\$ 37,500.00
1998	Other Special Items	\$ 295,000.00	\$ 271,500.00	\$ (23,500.00)
2020	Supervision	\$ 269,500.00	\$ 277,500.00	\$ 8,000.00
2060	Research, Planning, Evaluation	\$ -	\$ -	\$ -
9098	Employee Benefits	\$ 371,627.19	\$ 382,017.07	\$ 10,389.88
	TOTAL	\$ 1,653,527.19	\$ 1,684,717.07	\$ 31,189.88
		8.8%	9.0%	
<u>PROGRAM</u>				
1420	Legal	\$ 10,000.00	\$ 10,000.00	\$ -
2999	Instructional	\$ 8,076,250.00	\$ 8,033,450.00	\$ (42,800.00)
5510	Transportation	\$ 1,150,000.00	\$ 1,270,500.00	\$ 120,500.00
5530	Bus Garage	\$ 51,000.00	\$ 51,000.00	\$ -
8998	Community Service	\$ 53,500.00	\$ 33,500.00	\$ (20,000.00)
9098	Employee Benefits	\$ 3,728,680.12	\$ 3,923,048.28	\$ 194,368.17
9951	Other Transfers	\$ 60,000.00	\$ 60,000.00	\$ -
	TOTAL	\$ 13,129,430.12	\$ 13,381,498.28	\$ 252,068.17
		70.0%	71.5%	
<u>CAPITAL</u>				
1620	Operation of Plant	\$ 946,000.00	\$ 841,500.00	\$ (104,500.00)
1621	Maintenance of Plant	\$ 178,000.00	\$ 177,500.00	\$ (500.00)
1964	Refund of Real Property Taxes	\$ 2,000.00	\$ 2,000.00	\$ -
5510	Transportation - Purchase of Buses	\$ 10,000.00	\$ 12,000.00	\$ 2,000.00
9098	Employee Benefits	\$ 357,357.70	\$ 340,599.65	\$ (16,758.05)
9899	Debt Service	\$ 2,480,500.00	\$ 2,274,110.00	\$ (206,390.00)
	TOTAL	\$ 3,973,857.70	\$ 3,647,709.65	\$ (326,148.05)
		21.2%	19.5%	
	GRAND TOTAL	\$ 18,756,815.00	\$ 18,713,925.00	\$ (42,890.00)

STATEMENT OF EXPENDITURES

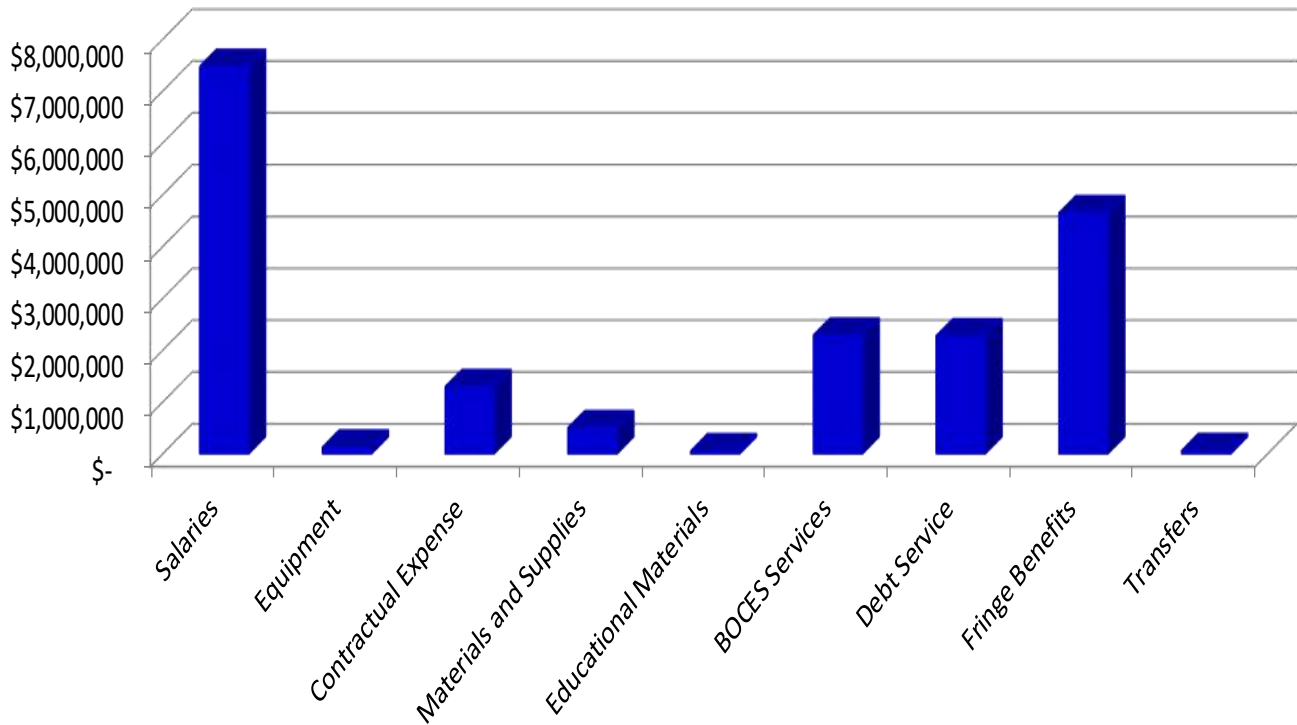
STATEMENT OF ESTIMATED EXPENDITURES
THREE COMPONENT PRESENTATION



- 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.

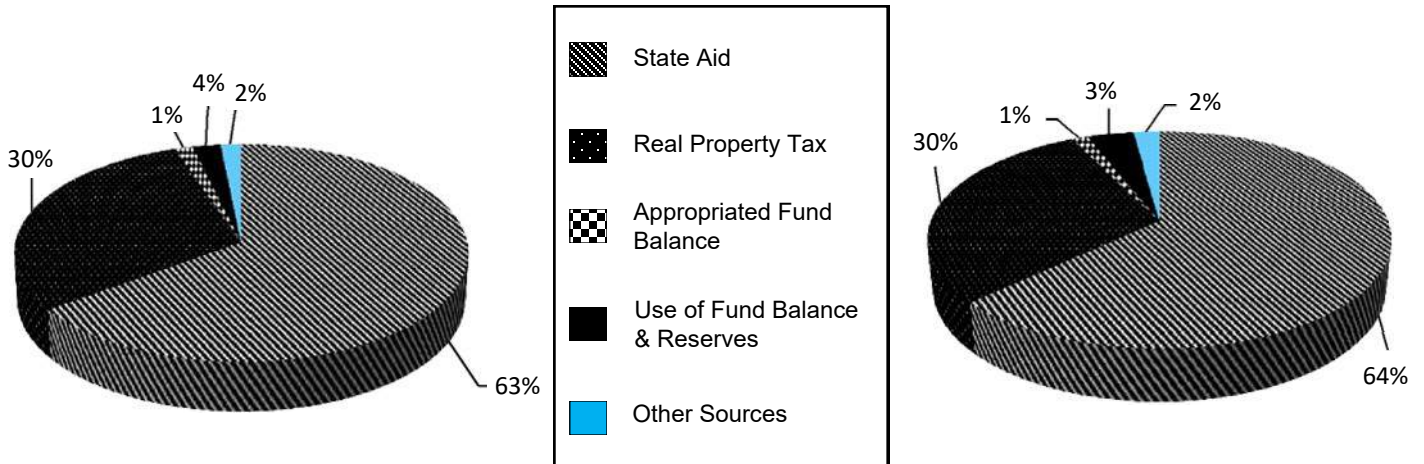
STATEMENT OF EXPENDITURES BY OBJECT

2018-2019 Statement of Estimated Expenditures
 Spending by Object of Expense - Where the Money Goes



Object of Expense	Current	Proposed	Change
Salaries	\$ 7,359,000	\$ 7,472,500	\$ 113,500
Equipment	\$ 126,000	\$ 128,000	\$ 2,000
Contractual Expense	\$ 1,368,850	\$ 1,293,850	\$ (75,000)
Materials and Supplies	\$ 486,300	\$ 499,300	\$ 13,000
Educational Materials	\$ 53,000	\$ 53,000	\$ -
BOCES Services	\$ 2,365,500	\$ 2,287,500	\$ (78,000)
Debt Service	\$ 2,480,500	\$ 2,274,110	\$ (206,390)
Fringe Benefits	\$ 4,457,665	\$ 4,645,665	\$ 188,000
Transfers	\$ 60,000	\$ 60,000	\$ -
Total:	\$ 18,756,815	\$ 18,713,925	\$ (42,890)

REVENUE REPORT



Source of Revenue	2017-2018 Current	2018-2019 Proposed	Change
State Aid	\$11,820,564	\$ 12,019,104	198,540
Real Property Tax	5,554,417	5,667,821	113,404
Appropriated Fund Balance	250,000	250,000	-
Use of Fund Balance	491,000	262,000	(229,000)
Transfer from Debt Service	125,834	-	(125,834)
Employees Retirement Reserve	230,000	230,000	-
Other Sources:			-
Interest	10,000	10,000	-
Federal Aid (Medicaid)	50,000	50,000	-
Local Sources (BOCES Refund)	225,000	225,000	-
Totals	\$18,756,815	\$ 18,713,925	(42,890)

CANDOR CENTRAL SCHOOL BUDGET PROPOSAL 2018 –2019

BUDGET PROPOSTIONS

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 2018-2019 budget, in the amount of \$ 18,713,925 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: Three (3) sixty-five passenger school buses, and one (1) twenty-four passenger/wheelchair accessible bus , 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>	Please vote for three (3) candidates: <div style="display: flex; justify-content: space-around; width: 100%;"> Brent Doane Raymond Parmarter Rebecca Lyon </div>

BASIC STAR MAXIMUM SAVINGS

(New York State School Tax Relief Program)

For 2018-2019, the Basic Star tax savings per town is as follows:

<u>Municipality</u>	<u>Basic Amount</u>	<u>Enhanced Amount</u>
Town of Candor	\$ 569.00	\$ 1,136.00
Town of Caroline	\$ 645.00	\$ 1,293.00
Town of Danby	\$ 645.00	\$ 1,293.00
Town of Spencer	\$ 674.00	\$ 1,350.00
Town of Tioga	\$ 556.00	\$ 1,113.00

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.

MEET THE CANDIDATES



Brent Doane

Age: 46

Born: Cheyenne, Wyoming

Residence: 23 Church St, Candor (12 years)

Education: Bachelor Degree in Business Administration , Excelsior College

Married with 3 children: Wife Cathy (Orzel), Vanessa, Cameron, Cassondra

Occupation: Assistant Director of Admissions at Tompkins Cortland Community College (19 years)

Experience: has been a board member for the past six years (2 terms)

Other notables: Adjunct teacher at TC3, Assistant Softball Coach at Cornell University, 2009 National Softball Championship for TC3 as Head Coach, National Coach of the Year 2009, 2011 Kenny Van Sickle/Ithaca Journal Male Coach of the Year, former President of the National Junior College Athletic Association Softball Coaches Assn. (4yrs), certified scuba diver

As a board member, I believe our role, is to act as a liaison between our community and our school and always keeping our students' best interest at the forefront of conversations. Although we engage with our administrators in many areas including the budget, building projects, purchases and expenses, we do not need to be involved with the day-to-day activities. Meeting on a monthly basis, we have the opportunity to express concerns, raise questions, offer suggestions and approve, or disapprove if necessary, on any school district related subjects or issues. It has been my experience so far, that a collaborative effort from all is necessary to keep our school running smoothly, and again, to be certain that our students' needs are being met in the best way possible way for the best possible education.

I believe a solid education is the foundation for a strong future and having served on the board for six years now, I have a full understanding of the BOE role in education and in our school district. I have worked in higher education for the majority of my professional career and I believe my experience and knowledge in education can not only support what we do in Candor, but also help expand it.

MEET THE CANDIDATES



Raymond Parmarter

I've lived in Candor since 1972, moving here by way of Endicott, NY, after graduating from Gannon University in Erie, PA with a BS in English. I worked for IBM until retiring in 1996. I then worked as a subcontractor for IBM, Lockheed Martin, and BAE Systems, finally retiring in March 2007. I remain active as School Board member and church member, serving on various committees and offices, while being busy with all those activities that keep retirement life full. I have served as the Board representative on different committees and as Board President since 1996. My wife Trudy, a retired Newark Valley kindergarten teacher, and I live at 527 Spencer Road. We have raised 8 kids (6 of our own). Five of our kids are Candor alums, graduating between 1984 and 2004. All five

graduated college.

I consider school board membership to be community service, and believe that education should help our youth discover their talents and strengths and become responsible adults. To achieve this goal, the school must enlist the support of the community, parents, and the students themselves.

As Board member, I have emphasized cooperation between all school personnel, parents, students, and community. By working together, we are more able to focus on providing valuable educational experiences and opportunities for our students. I believe "keeping kids first" should guide all we do at Candor schools.



Rebecca Lyon

I am running for School Board to fill a recently vacated position, because I believe that education is vitally important to our youth and to our future. It is also very important to me to be involved and to be a positive role model in our community.

Although not originally from Candor, I grew up locally. I attended Tioga Central Schools and I have a Bachelor's degree in Business Administration from the University at Buffalo. After college, I started my career in the Finance and Business Operations organization at Lockheed Martin, where I have held various positions of increasing responsibility over the last 12 years. I am also an active STEM and TCYSA volunteer.

I am happily married to Graig Lyon, a lifelong Candor resident. Graig and I decided to make Candor our home in 2007. Graig and I have two children – Alexandra (7) and Gavin (4). Alexandra is in Second Grade at Candor Elementary and Gavin attends preschool at Candor Community Christian Preschool.

I strongly believe that my background and experiences will be an asset to the School Board – I have extensive experience working in a collaborative environment, establishing and managing budgets and holding people accountable for their actions and to their commitments. My goals include: (1) that our children all have the resources that they need to be successful in life (2) that our children can learn in a safe and secure environment and (3) to make sound and fiscally responsible decisions for our tax payers.

BOX HOLDER

VOTER QUALIFICATIONS

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.

ABSENTEE BALLOTS

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.