



Enlarged City School District  
Committed to Excellence

# Budget 2016-2017 PROPOSAL

As you are aware, the school budget process has become more and more difficult due to a number of factors that have affected the local, state, and national fiscal economies. At the local level we are dealing with spiraling costs and unfunded mandates while Albany continues to shift the tax burden to the local level.

We began this budget process with increases in health care, contractual obligations, and the normal inflation factors. Our State Aid has been reduced by over \$8 million over the past six years through the Gap Elimination Adjustment. Albany has no plans to repay the District for that loss of revenue. We were able to close our budget gap by

75%  
OF BUDGET INVESTED  
IN STUDENT  
PROGRAMMING

reducing costs where possible and the use of reserve funds. These reserves are similar to your own savings account and should be used sparingly, as they are finite resources. As we reduced costs, we were mindful of student needs and maintained our current educational programs. We are, after all, here to educate our children in the most fiscally responsible manner possible.

The budget proposal being presented to the voters has **NO budget-to-budget increase**. The current Allowable Tax Levy Limit (Tax Cap) for Cortland Enlarged City School District is 0%. The Board of Education has decided not to seek a "super majority" and exceed the tax levy limit. The True Tax Rate is projected to be the same as this year.

I would like to thank the Board of Education, staff, and community members for their creative efforts and input during this year's budget process. You should be commended for keeping the best interests of our students as your compass and staying true to Cortland's Mission Statement.

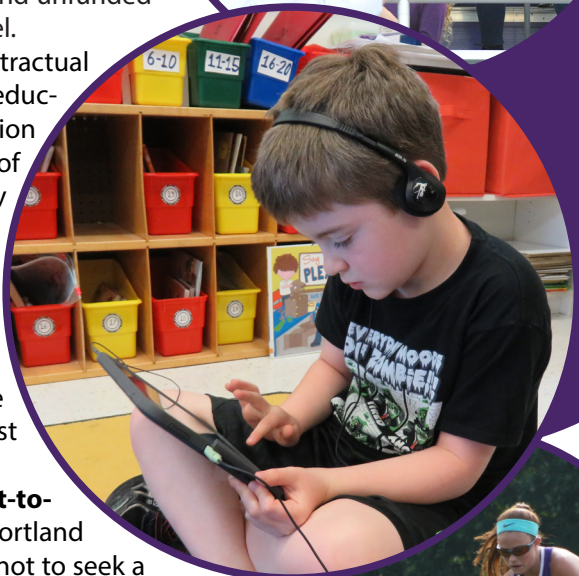
Michael J. Hoose, Superintendent

0%  
BUDGET  
INCREASE

0%  
TAX LEVY  
INCREASE

## Budget Vote

May 17, 2016  
12-9 p.m.



## YOUR VOTE COUNTS.

# 5.17.16

Polls are open 12-9 p.m.  
See page 8 for polling locations.

### At-A-Glance

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## Proposition #1 – 2016-17 Budget

Shall the following resolution be adopted to wit: RESOLVED that the Board of Education of the Cortland Enlarged City School District (CECSD) be authorized to expend the sums set forth in the amount of \$49,576,887 and to levy the necessary tax therefore.

**What this means:** This yearly budget is the same as the 2015-16 budget, meaning no budget increase and no tax levy increase.

## Proposition #2 – Buses

Shall the following resolution be adopted to wit: RESOLVED that the Board of Education of the CECSD, is hereby authorized to purchase school buses, and that the maximum estimated cost not exceeding \$711,000, or so much thereof as may be necessary, shall be raised by the levy of a tax upon the taxable property.

**What this means:** If the proposition is approved, the District will replace a combination of larger buses and smaller vehicles through either a lease or purchase program. The maximum cost of \$711,000 is eligible for approximately \$625,680 in state aid reimbursement. Replacing older heavily used vehicles that are utilized for student transport, the proposed purchases are part of a five-year replacement plan designed to ensure our students are transported on buses that meet the latest safety standards. Eventually the plan will preserve the resale value of buses traded in and provide all large buses are part of a warranty plan that will reduce parts purchases and repair expenses.



## Proposition #3 – Capital Reserve

CECSD is hereby authorized to establish a new ten-year capital reserve. The maximum deposits into this reserve cannot exceed \$10,000,000 over the life of the reserve. The reserve fund is to be funded from a transfer of the unexpended balance currently on deposit in the District's existing reserve fund to be approved by the District's voters on May 17, 2016, and terminated if this proposition is approved. The reserve could also be funded from year-end budget surplus funds known as unassigned fund balance, as available, and other sources as approved or allowed by Ed Law Section 3651. Additionally, the reserve could be funded from transfers of excess monies from Board of Education designated reserves, amounts from budgetary appropriations from time to time, and New York State Aid received and made available by the BOE from time to time, all as permitted by law.

**What this means:** CECSD will establish a new ten-year capital reserve with a maximum contribution of up to \$10,000,000 for renovations and additions to all District facilities. Every five years a Building Conditions Survey is conducted to provide the District guidance in regards to items that need attention in all of our buildings. To ensure the safety and welfare of our students, ongoing work to our facilities is crucial. For every dollar spent during a capital project, the district receives state aid reimbursement at the rate of 88 cents per \$1 invested. This reserve allows us to begin saving for the local share of our next capital project.

## Proposition #4 – Cortland Free Library

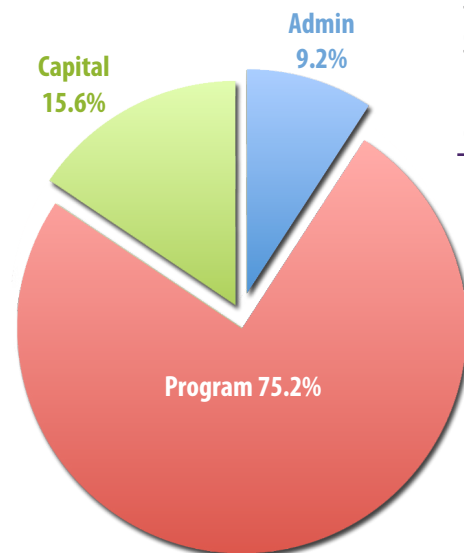
Shall the Cortland Free Library tax previously approved by the voters of the District be increased from the current \$367,353 to \$370,775 beginning July 1, 2016, to be raised by a tax upon the taxable property of the District in each year for general library purposes and to continue from year to year until modified or repealed by a subsequent vote?

**What this means:** The library tax is determined by the Library. CECSD is obligated to collect a library tax and pass it along directly to the Cortland Free Library.

# Investing In Our Students' Futures

## Three Part Budget Summary

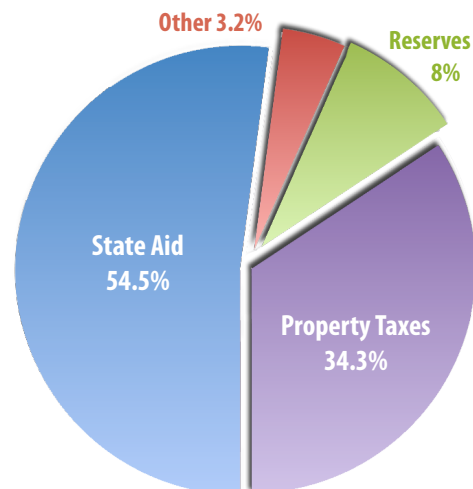
	2015-16 Budget	2015-16 Percent	2016-17 Proposed	2016-17 Percent	Dollar Change
Administration	\$ 4,663,752	9.4%	\$ 4,546,662	9.2%	(\$117,090)
Program	\$37,410,696	75.5%	\$37,293,999	75.2%	(\$116,697)
Capital	\$ 7,502,439	15.1%	\$ 7,736,226	15.6%	\$233,787
<b>TOTAL</b>	<b>\$49,576,887</b>		<b>\$49,576,887</b>		<b>\$0</b>



2016-17 Spending Summary

## Revenue Summary

2015-16	2015-16 2016-17 Budget	2016-17 Percent	Dollar Proposed	Percent	Change
State Aid	\$25,810,917	52.1%	\$26,995,652	54.5%	\$1,184,735
Other Revenue	\$ 2,259,038	4.6%	\$ 1,597,592	3.2%	(\$661,446)
Reserves	\$ 4,500,000	9.0%	\$ 3,976,711	8.0%	(\$523,289)
Property Taxes	\$17,006,932	34.3%	\$17,006,932	34.3%	\$0
<b>TOTAL</b>	<b>\$49,576,887</b>		<b>\$49,576,887</b>		<b>\$0</b>



2016-17 Revenue Summary



## How is the \$49,576,887 utilized?

	2015-16	2016-17
<b>INSTRUCTION</b>	\$26,698,168	\$26,652,529
<b>EMPLOYEE BENEFITS</b>	\$13,365,605	\$13,304,799
<b>OPERATIONS/MAINTENANCE</b>	\$2,921,085	\$2,939,006
<b>DEBT SERVICE/TRANSFERS</b>	\$3,697,016	\$3,954,646
<b>TRANSPORTATION</b>	\$1,427,542	\$1,314,206
<b>DISTRICT SUPPORT</b>	\$1,467,471	\$1,411,701
<b>Total</b>	<b>\$49,576,887</b>	<b>\$49,576,887</b>

For more details visit our website



# Q & A

## What is a “tax levy limit” and is CECSO below its limit?

The tax levy limit is the highest allowable tax levy a school district can propose for which only the approval of a simple majority of voters (50 percent plus one) is required. The limit is calculated using a multi-step formula that takes into account any allowable exclusions (such as pension costs and capital expenditures). Any proposed tax levy above this limit requires budget approval by a super majority of voters (60 percent). The CECSO Board of Education has proposed a budget that includes a tax levy below its limit. This would require passage by a simple majority of voters.

## How is the tax levy different from a tax rate?

The tax levy is the total amount of money the District raises from local taxpayers while the tax rate is the amount of tax residents pay per \$1,000 of property value. In 2016-17 the school tax levy would increase by zero percent. The tax rate per \$1,000 assessed value is projected to remain at 18.47 percent for the 2016-17 year.

## How is my tax bill calculated?

Individual tax bills are calculated using:

- The assessed value of each property
- Any applicable exemptions (e.g. current homeowner STAR)
- The current school tax rate

## With the tax levy limit, does the public still vote on a school budget?

Yes, residents will still vote on a proposed school budget on **May 17**.

## School Tax Relief (STAR) Information

### How STAR exemptions apply and your estimated savings for 2016-17

Community members who own a home can significantly reduce their school property taxes through a STAR exemption. This program only applies to your primary residence that you live in and has two tiers depending on your age.

**Basic STAR** – Homeowners, living in the residence with a combined income of less than \$500,000 are eligible. There is no age limit for this benefit. This program offers an exemption of approximately \$30,000 off your total assessed value. You will see STAR – BASIC with a value of \$30,000 on your tax bill. You will also see a savings that is deducted prior to the TOTAL DUE value of approximately \$540 depending on which town you live in.

Assessed Property Value	Projected tax bill without STAR (\$18.47 per 1,000)	Basic STAR Savings	Projected Tax Bill
\$0-29,000	\$0-540	\$540	\$0
\$50,000	\$923.50	\$540	\$383.50
\$100,000	\$1,847	\$540	\$1,307

**Enhanced STAR** – To be eligible owners must be 65 or older and total owner combined income must be \$84,550 or less.

Assessed Property Value	Projected tax bill without STAR (\$18.47 per 1,000)	Basic STAR Savings	Projected Tax Bill
\$0-65,300	\$0-1,091	\$1,091	\$0
\$100,000	\$1,847	\$1,091	\$756

### How can I find out more?

Homeowners must apply through their town assessor’s office to be eligible for this tax break. Learn more at [www.tax.ny.gov/pit/property/star/index.htm](http://www.tax.ny.gov/pit/property/star/index.htm).

Recent legislation proposes a change from the above property tax exemption to either an income tax credit or a rebate check.

# BUDGET NOTICE SUMMARY

## Q & A

Overall Budget Proposal	Budget Adopted 2015-2016	Budget Proposed 2016-2017	Contingency Budget for 2016-17*
Total Budgeted Amount, Not Including Separate Propositions	\$49,576,887	\$49,576,887	\$49,521,887
Increase/Decrease for the 2016-17 School Year		\$0	(\$55,000)
Percentage Increase/Decrease in Proposed Budget		0%	(.11%)
Change in the Consumer Price Index		0.12%	
<b>A. Proposed Levy to Support the Total Budgeted Amount, Net of Reserve</b>	\$17,006,932	\$17,006,932	
<b>B. Levy to Support Library Debt, if Applicable</b>	0	0	
<b>C. Levy for Non-Excludable Propositions, if Applicable **</b>	0	0	
<b>D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy</b>	0	0	
<b>E. Total Proposed School Year Tax Levy (A + B + C - D)</b>	\$17,006,932	\$17,006,932	0
<b>F. Total Permissible Exclusions</b>	\$1,230,382	\$1,160,073	
<b>G. School Tax Levy Limit, Excluding Levy for Permissible Exclusions</b>	\$15,776,550	\$15,854,577	
<b>H. Total Proposed School Year Tax Levy, Excluding Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)</b>	\$15,776,550	\$15,846,859	
<b>I. Difference: G - H (Negative Value Requires 60.0% Voter Approval - See Note Below Regarding Separate Propositions) **</b>	\$0	\$7,718	
<b>Administrative Component</b>	\$4,663,752	\$4,546,662	(\$117,090)
<b>Program Component</b>	\$37,410,696	\$37,293,999	(\$116,697)
<b>Capital Component</b>	\$7,502,439	\$7,736,226	\$233,787

\* Pursuant to Section 2023 of the Education Law, if the proposed budget is defeated in May, the CECSB Board of Education can put another budget – the same or revised – up for a vote in June or immediately adopt a contingent budget. The required Tax Levy will remain the same as the previous year, legally prohibited expenses for the purchase of equipment, confidential employee salary increases, public use of facilities, allocations to the repair reserve fund are excluded. The actual changes in appropriations under a contingency budget would be determined by the Board of Education should this be necessary.

Description	Amount
Shall the Board of Education be authorized to procure school buses large and small for a maximum value of	\$711,000

### What happens if the budget is defeated?

If the proposed budget is defeated in May, the CECSB Board of Education can put another budget – revised or not – up for a vote in June or immediately adopt a contingent budget. If the budget is defeated twice, CECSB would have to adopt a contingent budget.

Adopting a contingent budget would prohibit CECSB from spending any money in certain areas, including community use of school facilities (unless all costs are reimbursed to the District), new equipment purchases, non-essential maintenance, capital expenditures (unless an emergency), salary increases for non-instructional, non-unionized employees, and student supplies. Contingency rules also cap the growth of the administrative component of the three-part budget.

If the District adopts a contingent budget, programs and services would see a reduction of \$55,000. However, the tax levy increase would remain at zero for 2016-17.

Estimated Basic STAR Exemption Savings<sup>1</sup> \$540

The annual budget vote for the fiscal year 2016-2017 by the qualified voters of the Cortland Enlarged City School District, Cortland County, New York, will be held at Kaufman Center, Cortlandville Town Hall and Virgil Fire Department in said district on Tuesday, May 17, 2016 between the hours of 12:00pm and 9:00pm, prevailing time in the Cortland Enlarged City School District, at which time the polls will be opened to vote by voting ballot.

<sup>1</sup> The basic school tax relief (STAR) exemption is authorized by section 425 of the Real Property Tax Law.

# DISTRICT HIGHLIGHTS

1. CECSO is connected. CECSO is now offering one-to-one devices for our K-6 students, allowing students to work on tablets and laptops throughout the school day.
2. Achievement alert: Seven Destination Imagination (DI) students represented CECSO at the DI competition in April 2016. These students worked together to learn and practice teamwork, cooperation, sportsmanship, communication, and positivity throughout each step in the competition.
3. Looking for extra study time? CECSO now has extracurricular offerings that allow students to receive academic support after school.
4. Twelve of our Fall and Winter teams were named as "Scholar-Athlete" teams with an overall GPA of 90 percent or higher.
5. To celebrate Music In Our Schools Month in March, Cortland JSHS presented a performance every day throughout the month. Performers included students and teachers of the band, chorus, orchestra, and rock groups. During any week in March you might have heard a flute trio, piano solo, trumpet duet, rock band or the repertory orchestra in the library, cafeteria or offices throughout the building. It was a great way to share music in our schools!
6. Sulley Imoro joined us this spring from Ghana to share his music and culture with the students of CECSO. He brought joy and excitement to all of our students and taught us new drumming patterns and traditional Ghanaian songs.



7. "Can I have that in a sentence please?" Daniel Zhang of Barry Elementary School represented CECSO at the Regional Spelling Bee this year.
8. Great work CECSO music teachers! They wrote grants and held fundraisers for new equipment, including 24 authentic djembe drums, 28 ukuleles, 6 xylophones, 9 acoustic electric guitars, drum equipment, and Choirchimes.
9. Jen Rafferty was selected as a clinician in the NYSSMA Winter Conference, sharing her experiences with performance-based general music classes and how that has led to the new Rock Guitar program.

## FUTURE PROJECTS

At CECSO, we are committed to improving our District. Every five years a Building Condition Survey (BCS) is required by New York State. Our current BCS has identified nearly \$46,000,000 of basic needs regarding our aging infrastructure and serves as a guiding document for planning future projects. One of our future projects will include enhancing safety features such as doors and security systems throughout our buildings. There is also a need to upgrade the JSHS auditorium for use by our students and the community. In addition to these enhancements, we continue to be mindful of the Americans with Disabilities Act and take these guidelines into consideration when planning for facility upgrades. New York State provides reimbursement for approximately 88 percent of the dollars spent on most projects and our capital reserve, mentioned on page two, will assist us in funding the local share of future projects.

The process for getting approval for these improvements is very long. For instance, the Energy Performance Project, which was approved by the voters in December of 2014, was just recently approved by New York State Departments of Education and Planning. This work will begin this summer and includes a large amount of lighting upgrades and other energy conservation measures intended to reduce our overall budget in the future.





# MEET THE BOARD OF ED CANDIDATES



**Judith Murphy** - I have had the privilege of serving the district as a CECSD school board member for the past three years. As I reviewed the reasons I first ran for school board, I realized none have changed: I am the parent of three school-aged children, I am concerned about our community, and I want to help make the best possible experience for all students. My driving question has been and will continue to be, "Is this in the best interest of our children?" I have asked the hard questions,

held people accountable and worked with an open mind over the past three years. I have encouraged staff people, parents, and community members to reach out to me and my fellow board members with concerns and present those concerns during our meetings. I ask that you, the voters, reelect me to the CECSD School Board so we can continue the important, valuable work we have begun during my tenure.



**Peter Rogoff** - My name is Peter Rogoff. My family and I have lived in Cortland for ten years. My wife and I have three children in the Cortland Enlarged City School District. I am running for a seat on the Board of Education because I am interested in becoming more involved in the decisions that will effect my children, as well as all other students.

The number of students who will graduate in June from CECSD with an Associates Degree

7

## Mission Statement

*The Cortland Enlarged City School District values all community members as partners in creating a positive learning environment for all students. This environment prepares all students to reach their fullest potential in becoming life-long learners, and successful, contributing members of the society in which they live.*



Board of Education Meetings are generally held on the second and fourth Tuesday of each month at 7 p.m. in the Kaufman Center. See our website for more updates.

**Cortland Enlarged City School District**

Board of Education

1 Valley View Dr.

Cortland, NY 13045-3297

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## **BUDGET VOTE • Tuesday, May 17, 2016 • 12-9 pm**

### **POLLING LOCATIONS**

1. All residents of the City of Cortland vote at the Kaufman Center on Valley View Drive
2. Virgil residents vote at the Virgil Fire Station
3. Cortlandville residents vote at the Cortlandville Town Hall on Terrace Road

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### **VOTING REQUIREMENTS**

All voters must meet the following requirement:

1. At least 18 years of age
2. A citizen of the United States
3. A resident of the District for at least 30 days preceding vote

