

Budget Edition

# Rambling Reporter

May 2018

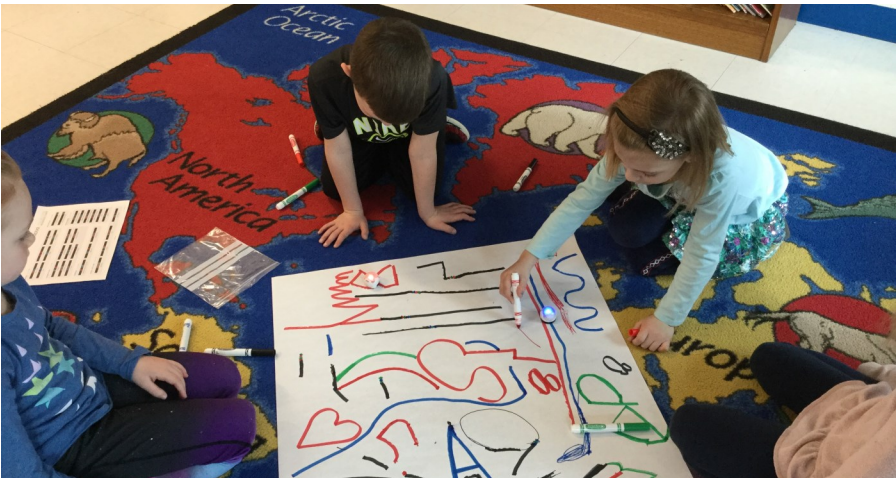
Residents to vote on 2018/19 proposed budget May 15

Southern Cayuga Central School District residents will vote on a \$17,512,157 budget proposal for the 2018-19 school year on Tuesday, **May 15**, from **7 am to 9 pm** in the **District Office**. Voters will also select from three candidates for two open seats on the Board of Education and consider three additional propositions: a capital project, the purchase of school buses, and taxpayer support for the Aurora Free Library and the Hazard Library Association.

The BOE proposes a projected tax levy increase of 1%, the second lowest increase in more than 25 years. The proposed budget strikes a balance between maintaining student programming with a minimal and prudent tax levy increase. Fortunately, contractual cost increases will be largely offset by savings in employee benefits and debt service.

The BOE is pleased to announce that advocacy efforts by the district and our local BOCES have secured additional funding to renovate the planetarium. The district proposes to upgrade the major mechanical systems in the planetarium building with approximately 81.2 % of the funding provided by state aid, while the remaining share will be covered by prior year savings. The voter approved project will help to secure the future of this unique facility and allow for the creation of a new robotics and coding laboratory.

District voters will also be asked to approve the continuation of the annual bus replacement plan, maximizing state aid and trade-in value by replacing three buses. The process allows the district to ensure a safe and reliable fleet.



Proposition #1:  
2018-19 Budget

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<b>Proposed Budget</b>	\$17,512,157
<b>Budget Change</b>	\$216,295
<b>Tax Levy Increase</b>	+ \$79,135 + 1.0%
<b>Vote Day Details</b>	Tuesday, May 15 7:00 am to 9:00 pm District Office

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PLEASE NOTE

Voting May 15  
7:00 am to 9:00 pm  
in the  
**DISTRICT  
OFFICE**

(enter at door near greenhouse)

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## Proposition #2: Capital Project

The Board of Education will be seeking voter approval for a \$500,000 capital improvement project, to focus on the renovation of the classroom and heating/ventilation systems in the planetarium.

A generous donation from J&B Installations Inc. and the Friends of the Planetarium will cover the full cost of the roof replacement which should take place this spring. The generous donation from our community partners sets in motion an ambitious plan to renovate and reopen the planetarium. The next step in the process is the proposed capital project.

The proposed capital project will include replacement of the heating and ventilation systems, electrical upgrades, masonry repairs, ceiling, floor, and lighting repairs. The project is now eligible for state building aid of approximately 81.2%. Four fifths of the total cost of the project would be covered by the state building aid reimbursement, and the local share of debt service would be funded by prior year savings.

Advocacy work by our local BOCES Superintendent Chris Todd secured the additional state funds for Southern Cayuga to make this project possible. The funds will be utilized for repairs to our unique facility and to create a STEAM (Science, Technology, Engineering, Art/Ag, Mathematics) classroom which will host our expanding robotic and coding programs. In the end, with voter support, all major structural and mechanical repairs and upgrades should be completed by the fall 2019.

## Proposition #4: Libraries

The Trustees of the Aurora Free Library are seeking a \$6,000 increase. This increase will help support the library's annual operation and maintenance, as well as capital property improvements.

The Trustees of the Hazard Library Association are seeking a \$3,500 increase to help support the library's annual operation and maintenance, as well as capital property improvements.

With taxpayer approval, the annual library tax levy will increase from \$100,650 to \$110,150-per year for the support of both the Aurora Free Library and the Hazard Library Association. The school district has a legal obligation to put the proposal before the voters when an increase is requested. It is separate from the school budget proposal.

## Propositions #3: Bus Purchase

On May 15, voters will consider a proposition for the purchase of school buses.

If Proposition #3 is approved, the district will borrow \$253,935 to purchase three 64-passenger buses, including one wheelchair bus. The original purchase price is \$370,435; the trade-in discounts for older, higher mileage buses will reduce the cost. This bus purchase is eligible for approximately \$140,172 in state aid, which is more than half of the purchase price. This cost is included in the debt service calculation for 2018/19, so it does not increase the proposed budget.

This purchase is part of an on-going five-year bus replacement plan to preserve the resale value of bus trade-ins and provide coverage under a five-year warranty for parts and service, reducing expenses.





## Board of Education Candidates

On May 15 voters will cast their ballots for candidates to fill two open seats on the Southern Cayuga Central School District Board of Education. Candidates are Bruce Kopp, Kelsey Rossbach and David Harvatine.

The school board is made up of seven non-paid citizens elected to serve overlapping terms of three years each. Together they establish district policies, develop an annual budget proposal, approve or disapprove the superintendent's recommendations on personnel matters and contracts and act as a communication link between residents and the superintendent.

To learn more about the school board, visit [www.southerncayuga.org](http://www.southerncayuga.org), click on District in the drop-down menu and then click on Board of Education.

**Bruce Kopp** of King Ferry is running for a fourth term on the Board. He and his wife Carin have three daughters, two in college and one in SCCS high school. Bruce is a graduate of Southern Cayuga Central School, SUNY Oneonta and has an MBA in Finance from Babson College, located in MA. During his tenure on the school board, Bruce has served as President, Vice President and has been a member of the Audit, Budget and Athletic committees. He has been a volunteer for CCYO youth basketball and King Ferry Food Pantry in support of the local migrant camp. He was born, raised and educated in the SCCS district and owns a business in King Ferry.



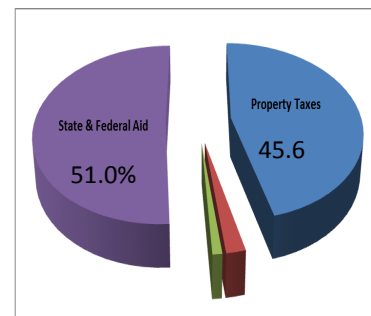
**Kelsey Rossbach** is seeking a first term on the Board of Education. She is excited to have the opportunity to become more involved in the community and school district. Originally from Colorado, she graduated from Wells College in 2010 with a Public Affairs degree and since college has fallen in love with the area and is proud to call it home! She and her husband Adam Rossbach (Class of '98) have a two year old son Everett, who keeps them very busy and provides them with so much laughter and love. Over the years she has participated in a variety of service projects and volunteer opportunities, including the Ithaca Rotary Club, teaching Spanish and English to language learners of all ages, and participating in an Alternative Spring Break in New Orleans, working to help build affordable housing.

**David Harvatine** of King Ferry served one term on the Board, from 2014 to 2017. He and his wife Leigh-Ann have two daughters who attend Emily Howland Elementary. Dave earned a bachelor's degree in Animal Science from Cornell University. He worked for Cargill Animal Nutrition in southern Pennsylvania as a Dairy Management Consultant before spending the last 16+ years as a herd manager and now partner at Aurora Ridge Dairy LLC. He has coached T-Ball and softball, as well as youth soccer. Dave is actively involved in the dairy industry and is a member of the Board of Managers of Cayuga Marketing LLC.



## Where does the money come from?

	Approved	Proposed	Percent
	2017-18	2018-19	Change
State and Federal Aid	\$8,855,808	\$8,926,323	0.80%
Appropriated Fund Balance	\$357,368	\$357,368	0.00%
Miscellaneous Revenue	\$169,189	\$235,834	39.39%
Property Tax Levy	\$7,913,497	\$7,992,632	1.00%
<b>Total Revenue</b>	<b>\$17,295,862</b>	<b>\$17,512,157</b>	

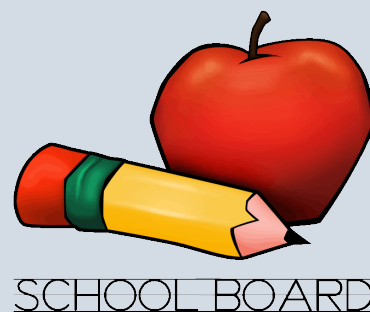


■ Appropriated Fund Balance 2.0%  
■ Miscellaneous 1.3%



Our sincerest thanks goes out to David Wiemann for six years of service as a member of the Board of Education, two of which were as President. Best wishes in your future endeavors!

## Thank you!



## Under contingency, there would be \$171,562 worth of reductions in programs and services

If the proposed budget is defeated by voters, the SCCS Board of Education, as in the past, will have the option of putting the same or a revised budget up for a revote, or adopting a contingent budget. If voters reject the budget twice, the district must adopt a contingent budget.

More significantly, under the law, if SCCS adopts a contingent budget, the district would have to keep its 2018/19 tax levy the same as or less than its 2017/18 tax levy; in effect a 0 percent tax levy increase. In other words, the district would have to levy the same amount of taxes as in 2017/18 – or less – without any adjustments for contractual obligations or other costs, whether or not they are mandated.

Adopting a contingent budget would prohibit SCCS 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 (except in emergencies); salary increases for non-instructional, non-unionized employees; and certain field trips and student supplies. Contingency rules also cap the growth of the administrative component of the budget.



## Where does the \$17,512,157 go?

### INSTRUCTION: 51.40% of proposed budget

	<u>2017/18</u>	<u>2018/19</u>
Teaching, Regular School	\$4,114,874	\$4,210,662
Occupational Education	\$431,735	\$591,027
Special Education	\$2,278,694	\$2,338,887
Staff Development	\$17,000	\$17,000
Teaching, Administration	\$430,043	\$444,196
Library	\$134,784	\$140,606
Technology	\$632,440	\$603,979
Guidance	\$240,487	\$256,300
Health Services	\$91,147	\$93,200
Psychological Services	\$33,325	\$33,325
Co-curricular Activities	\$92,400	\$95,000
Athletics	\$150,445	\$161,592
Community	\$16,200	\$16,200
<b>Total</b>	<b>\$8,663,574</b>	<b>\$9,001,974</b>
Percent Change		3.9060%

### EMPLOYEE BENEFITS: 22.52% of proposed budget

	<u>2017/18</u>	<u>2018/19</u>
Health Insurance	\$2,186,282	\$2,179,262
Teachers' Retirement	\$650,000	\$650,000
Employees' Retirement	\$225,000	\$250,000
Social Security	\$513,080	\$513,080
Workers' Compensation	\$141,000	\$121,000
Unemployment	\$15,000	\$15,000
Dental & Vision	\$14,832	\$15,500
Other Benefits	\$200,000	\$200,000
<b>Total</b>	<b>\$3,945,194</b>	<b>\$3,943,842</b>
Percent Change		-0.0343%

### OPERATIONS/MAINTENANCE: 6.24% of proposed budget

	<u>2017/18</u>	<u>2018/19</u>
Custodial Services	\$789,826	\$743,530
Maintenance	\$306,800	\$348,950
<b>Total</b>	<b>\$1,096,626</b>	<b>\$1,092,480</b>
Percent Change		-0.3781%

### DEBT SERVICE/TRANSFERS: 8.84% of proposed budget

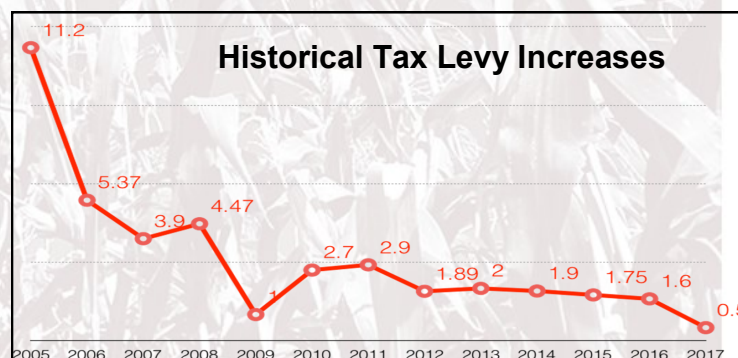
	<u>2017/18</u>	<u>2018/19</u>
Construction	\$1,244,920	\$1,176,050
Buses	\$283,213	\$261,750
Interfund Transfer*	\$108,000	\$110,500
<b>Total</b>	<b>\$1,636,133</b>	<b>\$1,548,300</b>
Percent Change		-5.3683%

### TRANSPORTATION: 5.69% of proposed budget

	<u>2017/18</u>	<u>2018/19</u>
Transportation	\$1,007,926	\$966,782
Garage	\$27,800	\$28,800
<b>Total</b>	<b>\$1,035,726</b>	<b>\$995,582</b>
Percent Change		-3.8759%

### DISTRICT SUPPORT: 5.31% of proposed budget

	<u>2017/18</u>	<u>2018/19</u>
Board of Education	\$24,057	\$24,201
Central Administration	\$198,032	\$216,105
Business Administration	\$330,180	\$318,454
Auditing	\$18,100	\$18,355
Treasurer	\$57,765	\$59,337
Tax Collection	\$5,050	\$4,000
Legal Services	\$72,500	\$70,000
Personnel	\$30,740	\$30,740
Insurance	\$81,285	\$80,500
BOCES Administration/Capital	\$100,900	\$108,287
<b>Total</b>	<b>\$918,609</b>	<b>\$929,979</b>
Percent Change		1.2377%



## What exactly will I see on the ballot on May 15?

### Proposition #1 — School Budget

Shall the following resolution be adopted, to-wit:

RESOLVED that the Board of Education of the Southern Cayuga Central School District, Counties of Cayuga and Tompkins, New York, be and hereby is authorized to expend the sum of \$17,512,157 and levy the necessary tax therefore.

### Proposition #2 — Capital Project; Planetarium Repair

Shall the following resolution be adopted, to-wit:

RESOLVED, that the Board of Education of the Southern Cayuga Central School District, Cayuga and Tompkins Counties, New York, is hereby authorized to construct improvements to and reconstruct the planetarium building, including but not limited to original furnishings, equipment, machinery, apparatus, mechanical, electrical and plumbing upgrades, finish upgrades, asbestos abatement, masonry restoration, casework upgrades and appurtenances and other incidental improvements and expenses in connection therewith, at a maximum estimated cost of not exceeding \$500,000, and that \$125,000 available monies shall be used to pay a portion thereof, and that the remaining \$375,000, or so much thereof as may be necessary, shall be raised by the levy of a tax upon the taxable property of said District and collected in annual installments; and, in anticipation of such tax, obligations of said District shall be issued.

### Proposition #3 — Bus Purchases

Shall the following resolution be adopted, to-wit:

RESOLVED, that the Board of Education of the Southern Cayuga Central School District, Cayuga and Tompkins Counties, New York, is hereby authorized to pay the cost of the purchase of school buses at an aggregate maximum estimated cost of \$370,435, and said amount, or so much thereof as may be necessary, shall be raised by the levy of a tax upon the taxable property of said School District and collected in annual installments as provided by Section 416 of the Education Law; and, in anticipation of such tax, obligations of said School District shall be issued.

### Proposition #4 — Local Libraries

Shall the following resolution be adopted, to-wit:

RESOLVED that the Board of Education for the Southern Cayuga Central School District is hereby authorized to raise the tax levy from \$100,650 to \$110,150 for the support and operation of the Aurora Free Library (\$60,150) and the Hazard Library Association (\$50,000). If not approved by the voters, the amount raised will remain at the current annual level of \$100,650.

**Board of Education Election:** Vote for two of the three candidates.

### What is a “tax levy limit” and is SCCS 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 2018/19 budget includes a tax levy below the limit. This year’s levy requires 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 raised from local taxpayers; the tax rate is the amount of tax residents pay per \$1,000 of property value. In 2018/19 the school tax levy would increase by 1.0 percent.

### 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 15.

*continued on page 8*



School districts are required by state law to mail this information to all households within the district. For more budget information, call the District Office at 315 364-7211.

## DEFINITIONS

The state requires school districts to present their annual budgets in three parts: program, administrative and capital.

**ADMINISTRATIVE:** The administrative portion of the budget provides for the majority of the instructional support services in the district. It includes salaries and benefits of all professional staff members who spend 50 percent or more of their time in administration and supervision; salaries and benefits of clerical staff for administrators; curriculum development and supervision; research, planning and evaluation; central data processing; tax collection; most legal services; and school board costs.

**PROGRAM:** The program portion of the budget is associated with providing instruction and support services to 686 SCCS students. It includes salaries and benefits of all teachers, guidance counselors, nurses, social workers, aides and monitors. It also includes costs for transportation, co-curricular and interscholastic athletics, in-service training, library and health.

**CAPITAL:** The capital portion of the budget is associated with operating and maintaining the district's 191,400 square feet of buildings and 104.6 acres of grounds. It includes debt service on buildings; leases; school bus purchases; tax certiorari and court-ordered costs; and salaries and benefits of all custodial staff.

<b>SCHOOL BUDGET NOTICE</b>	Budget Adopted for the 2017/18 School Year	Budget Proposed for the 2018/19 School Year	Contingency Budget for the 2018/19 School Year*
Total budgeted amount, not including separate propositions	\$17,295,862	\$17,512,157	\$17,340,595
Increase or decrease for 2018/19 school year		\$216,295	-\$171,562
Percentage increase/decrease in proposed budget		1.25%	-0.99%
Change in the consumer price index		2.13%	
A. Proposed tax levy to support the total budgeted amount	\$7,913,497	\$7,992,632	
B. Levy to support library debt, if applicable	\$0	\$0	
C. Levy for non-excludable propositions, if applicable**	\$0	\$0	
D. Total tax cap reserve amount used to reduce current year levy	\$0	\$0	
E. Total proposed school year tax levy (A+B+C-D)	\$7,913,497	\$7,992,632	
F. Permissible exclusions to the school tax levy limit	\$571,050	\$511,665	
G. School tax levy limit, excluding levy for permissible exclusions	\$7,468,659	\$7,500,219	
H. Total proposed tax levy for school purposes, excluding permissible exclusions and levy for library debt, plus prior year tax cap reserve (E-B-F+D)	\$7,342,447	\$7,480,967	
I. Difference (G-H); negative value requires 60% voter approval; see note below regarding separate propositions**	\$126,212	\$19,252	
1. Administrative Component	\$1,417,945	\$1,459,381	\$1,447,271
2. Program Component	\$12,891,096	\$13,169,909	\$13,122,517
3. Capital Component	\$2,986,821	\$2,882,867	\$2,770,807

\* Pursuant to Section 2023 of the Education Law, if the proposed budget is defeated in May, the SCCS Board of Education can put another budget – the same or revised – up for a vote in June or immediately adopt a contingent budget. After two unsuccessful votes, the district must adopt a contingent budget. Contingency would mean further reducing the proposed budget by \$170,612, resulting in additional reductions for programs and services.

Separate Propositions that are not included in the Total Budgeted Amount: (Tax Levy associated with educational or transportation services propositions are not eligible for exclusion and may affect voter approval requirements.)

Description	Amount
Capital Project, Planetarium Renovations	\$1,125,000
Bus Purchases	\$370,435
Library Support	\$110,150

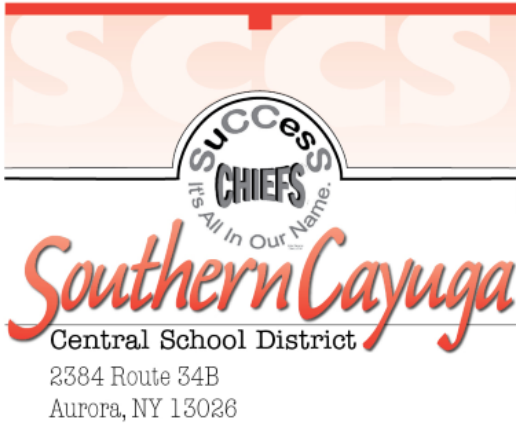
Under the budget proposed for the 2018/19 school year:  
Estimated Basic STAR Exemption Savings

\$419

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

The annual budget vote for the fiscal year 2018/19 by the qualified voters of the Southern Cayuga Central School District, Cayuga and Tompkins Counties, New York, will be held on Tuesday, May 15, 2018, between the hours of 7:00 am and 9:00 pm, prevailing time, **in the district office** at the Poplar Ridge campus, 2384 State Route 34B, Aurora, at which time the polls will be open to vote by voting machine.





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## Rambling Reporter

### Vote Day Details

#### *What exactly will I be voting on?*

- \* Budget; \$17,512,157
- \* Capital Project; \$500,000
- \* Buses; \$370,435
- \* Libraries; \$110,150

#### *When and where is the vote?*

Tuesday, May 15, from 7:00 am till 9:00 pm in the SCCS district office.

#### *Who is eligible to vote?*

American citizens at least 18 years of age and who have lived in the district for at least 30 days prior to the vote.

#### *Do I need to pre-register to vote?*

No, pre-registration is not required.

#### *How do I vote by absentee ballot?*

Obtain an application at the district office or by calling 315-364-7211. The application must be returned by May 7 if the absentee ballot is to be mailed to the voter or by May 14 if it will be picked up by the voter. Absentee ballots must be returned no later than 5:00 pm on May 15.

**The Budget Hearing is  
Monday, May 7, 7:00 pm,  
HS Library.**

*continued from page 6*

#### **What happens if the budget is defeated?**

If the proposed budget is defeated in May, the SCCS 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, SCCS would have to adopt a contingent budget, with a zero percent tax levy increase, which could mean \$171,562 in reductions to programs and services (see page 4).

#### **What is a STAR exemption and how does it reduce my school taxes?**

Community members who own a home can significantly reduce their school property taxes through a School Tax Relief (STAR) exemption, which is paid for through state taxes. 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).

#### **How is my tax bill calculated?**

Individual tax bills are calculated using:

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

