



# Budget Edition 2016-2017

## Brasher Falls Central School District

Developing the Brasher Falls Central School District's budget is a process that covers months of analysis and organization. Developing the 2016-17 proposed school budget began last December with the analysis of our current expenditures to ensure the school is being responsible to our students and our taxpayers. The process continues with an in-depth analysis of our students' educational needs. This comes from data analysis, interviews with Board of Education members, students, and parents.

Our school is heavily dependent upon NYS school aid, as it accounts for 72% of our overall revenues. After the NYS budget has been determined, we are able to project our overall revenues. This allows the school to balance expenditures and revenues to determine our financial status and its impact upon our educational program.

From the comparison of expenditures and revenue, we are able to determine where we must allocate our resources. This year, our budget committee agreed upon a plan that is respectful to the taxpayers, our fiscal status, and to the needs of our students.

This year's budget has a **3 year low tax rate increase** for the local taxpayers. At 1.28% increase, the local tax levy increase is \$62,649 and accounts for \$.28 per thousand. For a home assessed at \$100,000, the

increase in taxes before the STAR exemption would be \$2.33 per month or \$28.00 for the year.

We have received an increase in aid of \$847,912 for this year's budget. This increase gives us the opportunity to reinstate several positions that are critically needed for our students' success. The 2016-17 budget proposal includes: 1 middle school reading teacher, 1 high school math teacher, 1 special education teacher, 1 half time pre-kindergarten teacher, and 1 community schools counselor. Several years ago the District was forced to reduce 12% of staffing resulting in a patch work educational program. These additions will allow us to solidify a program to increase student achievement.

There is a proposal on the ballot to purchase three 66 passenger buses. The state pays 90% of the cost of the buses and the interest over the five year payback period. The District will trade in three buses for a price reduction of \$23,500. The total amount for the buses is not to exceed \$331,000.

Katina Meacham has submitted a petition and will be on the ballot for the single Board of Education seat opening. Thank you to Jonathan Burnett for his service to our school. The budget hearing as advertised was on May 3<sup>rd</sup> at 6:00pm in the auditorium. The budget vote is Tuesday, May 17, 2016 from 12:00 Noon to 8:00pm in the middle school gymnasium.

### Budget Hearing:

Tuesday, May 3, 2016

6:00 p.m.

at the Middle/High School Auditorium

### Budget Vote:

Tuesday, May 17, 2016

12:00 p.m. - 8:00 p.m.

at the Middle School Gym of the Middle/High School Building

### In Summary,

We encourage you to come in to the St. Lawrence Central Middle School Gym of the Middle/High School Building on May 17, 2016 between **12 p.m. and 8 p.m.** and vote on the following issues:

Proposition 1: Authorization to expend the sum set forth in the estimate of General Fund Appropriations in the amount of \$22,761,284 for the 2016-2017 school year,

Proposition 2: Authorization to purchase three 66 passenger school buses at a cost not to exceed \$331,000, and if necessary, to issue a five-year statutory bus bond.

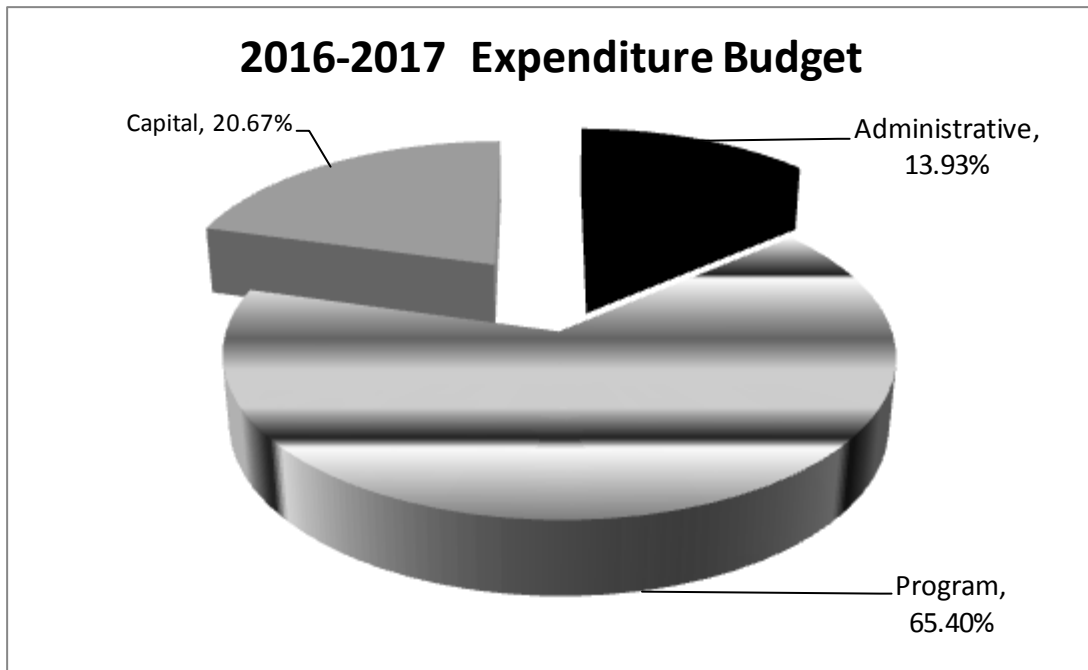
In addition, one school board member needs to be selected.

### Qualifications of Voters

1. Eighteen years of age or older,
2. A citizen of the United States,
3. A resident of the Brasher Falls Central School District for 30 days prior to the Annual Meeting on May 17, 2016.

**BRASHER FALLS CENTRAL SCHOOL  
THREE COMPONENT BUDGET**

| Function                             | 2015-2016<br>Budget | 2016-2017<br>Proposed<br>Budget | ← 3 Components of Total Budget → |               |              |
|--------------------------------------|---------------------|---------------------------------|----------------------------------|---------------|--------------|
|                                      |                     |                                 | Administrative                   | Program       | Capital      |
| Board of Education                   | \$ 17,956           | \$ 16,765                       | \$ 16,765                        | \$ -          | \$ -         |
| Central Administration               | \$ 187,071          | \$ 189,400                      | \$ 189,400                       | \$ -          | \$ -         |
| Finance                              | \$ 262,784          | \$ 267,467                      | \$ 267,467                       | \$ -          | \$ -         |
| Legal and Personnel                  | \$ 58,401           | \$ 59,005                       | \$ 48,189                        | \$ 10,816     | \$ -         |
| Central Services                     | \$ 1,291,086        | \$ 1,301,233                    | \$ 10,262                        | \$ 10,261     | \$ 1,280,710 |
| Insurance & BOCES Admin/Capital      | \$ 570,251          | \$ 607,649                      | \$ 525,330                       | \$ 81,319     | \$ 1,000     |
| Supervision & Curriculum Development | \$ 666,281          | \$ 661,589                      | \$ 411,231                       | \$ 250,358    | \$ -         |
| Instruction- General Education       | \$ 5,492,768        | \$ 5,599,391                    | \$ -                             | \$ 5,599,391  | \$ -         |
| Instruction- Special Education       | \$ 2,248,295        | \$ 2,470,225                    | \$ -                             | \$ 2,470,225  | \$ -         |
| Health Services                      | \$ 94,800           | \$ 97,550                       | \$ -                             | \$ 97,550     | \$ -         |
| Psychological Services               | \$ 53,705           | \$ 56,245                       | \$ -                             | \$ 56,245     | \$ -         |
| Co-curricular Activities             | \$ 56,100           | \$ 66,200                       | \$ -                             | \$ 66,200     | \$ -         |
| Interscholastic Athletics            | \$ 181,034          | \$ 210,072                      | \$ -                             | \$ 210,072    | \$ -         |
| Pupil Transportation                 | \$ 1,283,088        | \$ 1,284,617                    | \$ 75,251                        | \$ 1,209,366  | \$ -         |
| Employee Benefits                    | \$ 6,520,092        | \$ 6,961,316                    | \$ 1,626,625                     | \$ 4,790,438  | \$ 544,253   |
| Debt Service                         | \$ 2,812,011        | \$ 2,852,560                    | \$ -                             | \$ -          | \$ 2,852,560 |
| Interfund Transfers                  | \$ 60,000           | \$ 60,000                       | \$ -                             | \$ 34,500     | \$ 25,500    |
|                                      | \$ 21,855,723       | \$ 22,761,284                   | \$ 3,170,520                     | \$ 14,886,741 | \$ 4,704,023 |
| % of Total                           | 100.00%             | 100.00%                         | 13.93%                           | 65.40%        | 20.67%       |

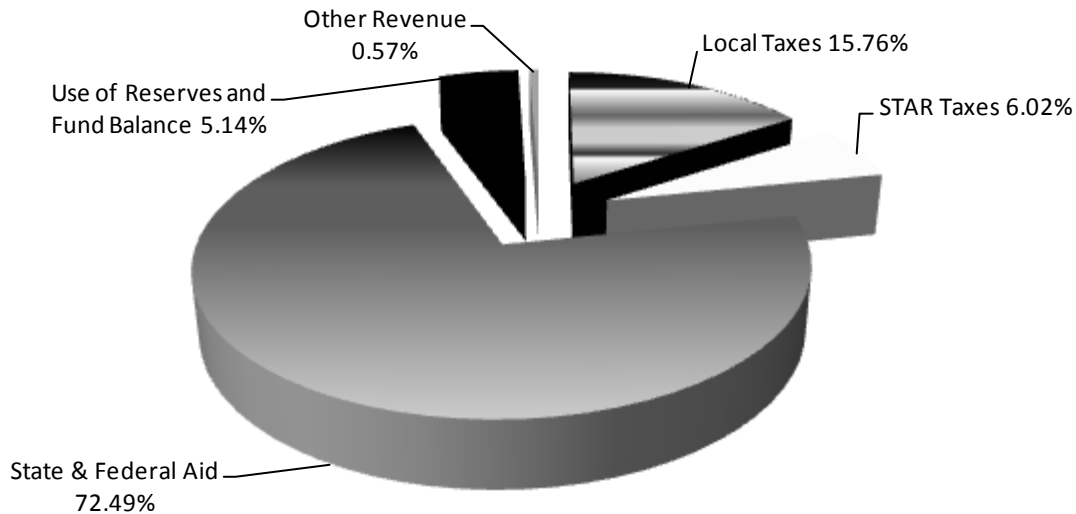


If you would like to view the full budget statement with required attachments, please visit [www.bfcsd.org](http://www.bfcsd.org). You may also request it by contacting Cindy Delisle, District Clerk, Brasher Falls Central School District, P.O. Box 307, Brasher Falls, NY 13613, telephone # (315) 389-5131 ext.1108, email [cdelisle@bfcsd.org](mailto:cdelisle@bfcsd.org).

## HOW WE FUND OUR SPENDING PLAN

| Revenue                                     | 2015-2016<br>Current Budget | 2016-2017<br>Proposed Budget |
|---|-----------------------------|------------------------------|
| Real Property Taxes - Local                 | \$ 3,517,315                | \$ 3,579,964                 |
| Real Property Taxes - STAR                  | \$ 1,371,144                | \$ 1,371,144                 |
| Other Tax Items                             | \$ 8,000                    | \$ 8,000                     |
| Charges for Services                        | \$ 14,000                   | \$ 14,000                    |
| Use of Money and Property                   | \$ 21,700                   | \$ 21,700                    |
| Sale of Property                            | \$ 2,500                    | \$ 2,500                     |
| Miscellaneous Revenue                       | \$ 92,500                   | \$ 92,500                    |
| State Aid                                   | \$ 15,627,564               | \$ 16,475,476                |
| Federal Aid                                 | \$ 25,000                   | \$ 25,000                    |
| Transfer from Debt Service Fund             | \$ 50,000                   | \$ 50,000                    |
| Transfer from Employees' Retirement Reserve | \$ 401,000                  | \$ 401,000                   |
| Transfer from Unemployment Reserve          | \$ 75,000                   | \$ 70,000                    |
| Appropriated Fund Balance                   | \$ 650,000                  | \$ 650,000                   |
| <b>TOTAL</b>                                | <b>\$ 21,855,723</b>        | <b>\$ 22,761,284</b>         |

### 2016 - 2017 Source of Revenue



### Absentee Ballots

Applications for absentee ballots will be obtainable between the hours of 8:00 a.m. and 3:30 p.m. Monday through Friday, except holidays, from the District Clerk. Completed applications must be received by the District Clerk at least seven days before the election if the ballot is to be mailed to the voter, or the day before the election if the ballot is to be delivered personally to the voter. Absentee ballots must be received by the District Clerk no later than 5:00 p.m. on Tuesday, May 17, 2016.

Contact Cindy Delisle, District Clerk, Brasher Falls Central School District, P.O. Box 307, Brasher Falls, NY 13613, telephone # (315) 389-5131 ext.1108 or email [cdelisle@bfcasd.org](mailto:cdelisle@bfcasd.org).

## SCHOOL DISTRICT BUDGET NOTICE

| Overall Budget Proposal   | Budget Adopted<br>for the 2015-16<br>School Year | Budget Proposed<br>for the 2016-17<br>School Year | Contingency Budget<br>for the 2016-17<br>School Year * |
|---|--|---|--|
| Total Budgeted Amount, Not Including Separate Propositions  | \$21,855,723                                     | \$22,761,284                                      | \$22,703,885   |
| Increase/Decrease for the 2016-17 School Year   |  | \$ 905,561  | \$ 848,162   |
| Percentage Increase/Decrease in Proposed Budget   |  | 4.14%   | 3.88%  |
| Change in the Consumer Price Index  |  | 0.12%   |  |
| <b>A. Proposed Tax Levy to Support the Total Budgeted Amount</b>  |  |   |  |
|   | \$ 4,888,459                                     | \$ 4,951,108                                      |  |
| <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>   |  |   |  |
|   | \$ 4,888,459                                     | \$ 4,951,108                                      | \$ 62,649  |
| <b>F. Permissible Exclusions to the School Tax Levy Limit</b>   |  |   |  |
|   | \$ 37,262  | \$ 69,618   |  |
| <b>G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions</b>   |  |   |  |
|   | \$ 4,853,760                                     | \$ 4,881,490                                      |  |
| <b>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)</b>   |  |   |  |
|   | \$ 4,851,197                                     | \$ 4,881,490                                      |  |
| <b>I. Difference: (G - H); (Negative Value Requires 60.0% Voter Approval - See Note Below Regarding Separate Propositions) **</b>   |  |   |  |
|   | \$ 2,563   | \$0   |  |
| <b>Administrative Component</b>   |  |   |  |
|   | \$ 2,962,084                                     | \$ 3,170,520                                      | \$ 3,170,520   |
| <b>Program Component</b>  |  |   |  |
|   | \$14,282,410                                     | \$14,886,741                                      | \$14,849,342   |
| <b>Capital Component</b>  |  |   |  |
|   | \$ 4,611,229                                     | \$ 4,704,023                                      | \$ 4,684,023   |
| <p>Assumptions have been made in projecting a contingency budget for the 2016-17 school year should the proposed budget be defeated pursuant to Section 2023 of the Education Law. The contingent budget would include the elimination of any equipment purchases which results in a reduction of \$57,399 to the Budget, and adheres to the contingent budget administrative cap of 18%.</p> |  |   |  |
| <p>** List 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)</p>   |  | <b>Description</b>                                | <b>Amount</b>  |
|   |  | 3 School Buses                                    | \$331,000  |

NOTE: Please submit an electronic version (Word or PDF) of this completed form to: [emscmgts@nysed.gov](mailto:emscmgts@nysed.gov)

Under the Budget Proposed for  
the 2015-16 School Year

Estimated Basic STAR Exemption Savings<sup>1</sup>

\$680

The annual budget vote for the fiscal year 2016-2017 by the qualified voters of the Brasher Falls Central School District, St. Lawrence County, New York, will be held in the Middle School Gymnasium in said district on Tuesday, May 17, 2016 between the hours of 12:00pm and 8:00pm, prevailing time in the school, 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.

## SCHOOL BOARD CANDIDATES

We have one vacant five-year seat for members of the Board of Education to be decided at the annual voting. Last Incumbent:

- Term of five years—Jonathan Burnett

Following is a brief biography of the district resident running for this seat.

### **Katina Meacham**

Katina Meacham has been a resident of the Brasher Falls Central School District for 18 years. She has been employed as a Special Education teacher for the past 13 years by the Norwood-Norfolk Central School District. Her willingness to volunteer during this time has led to her chaperoning class trips, coaching youth basketball, working on the after graduation party committee and various hiring committees.

Mrs. Meacham feels that she could be an asset to the District. As a parent of school-age children, she has a personal interest in preserving and improving the quality of our school system. Her goal as a Board Member is to advocate for the education of all children in our community. In addition to her experience as a teacher leader for technology and grades 3-5 Math, she feels that the strengths she would bring to the Board of Education include her dedication, attention to detail, cooperation, education, flexibility, and organizational skills.



### **St. Lawrence Central High School is proud to announce our Valedictorian and Salutatorian for the graduating class of 2016**



Our class Valedictorian is Aaron Kesner. Aaron is the son of Mr. and Mrs. John and Elaine Kesner of Brasher Falls. Aaron has participated in numerous extracurricular activities including National Honor Society (Treasurer), Tri-M Music Honor Society, Jazz Band and is active in church activities. He also played Varsity Basketball where he was selected for the Academic All-Northern Team.

Aaron was the recipient of the Clarkson University Leadership Award and the Rochester Institute of Technology Computing Medal Award. Aaron will be attending the Rochester Institute of Technology this fall and will be pursuing a degree in Engineering.

Our class Salutatorian is Meghan Grow. Meghan is the daughter of Mr. and Mrs. James and Dinora Grow of Brasher Falls. Meghan has also participated in several extracurricular activities including National Honor Society, Spanish Club (Treasurer), Tri-M Music Honor Society (Sergeant at Arms), and was the Stage Manager for the School Musical. Additionally, she participated on the Varsity Soccer team.

Meghan was the recipient of several academic awards including the RPI Medalist Scholarship, Clarkson Achievement Award, Worcester Polytechnic Institute Presidential Scholarship, and Worcester Polytechnic Institute Unity Scholarship. Meghan will be attending Worcester Polytechnic Institute this fall and will be pursuing a degree in Chemical Engineering.

## Questions & Answers

**Q: Does the tax levy increase indicate how much my taxes will rise?**

**A: No.** The tax levy is the amount of money the school district can raise through property taxes. The law applies to the school district tax levy, not tax rates or individual tax bills. The amount an individual will pay to contribute to the levied amount is the tax rate. Tax rates paid by individual taxpayers may differ greatly from one household to another, depending on such things as equalization rates and assessed property values. In addition, STAR exemptions can impact an individual tax bill. The school district does not control equalization rates, assessed property values or STAR exemption amounts.

**Q: What is the tax levy cap and how does it work?**

**A:** The New York State property tax “cap” limits the annual increase in the tax levies of school districts. Each district will have a different calculated tax levy limit or “cap”. If a district proposes a tax levy increase at or below the calculated cap, the district needs a simple majority of 50 percent plus 1 vote to pass the budget. If the district proposes a budget with a tax levy higher than the calculated limit, the district needs a supermajority (at least 60 percent) to pass the budget.

**Q: Does the tax cap mean my annual property tax can't increase more than 2 percent?**

**A: Not Necessarily.** New York's property tax cap law establishes a tax levy cap for each school district. The “cap” allows school districts to increase their property tax levy from one year to the next by 2 percent or the rate of inflation, whichever is less, based on a multi-step formula. School districts are then allowed to take certain exemptions that may boost their tax levy limits to more than 2 percent or the inflation rate.

**Q: Does the Brasher Falls CSD proposed tax levy increase of 1.28% exceed the maximum allowable under the tax cap?**

**A: No.** The proposed tax levy increase in this budget proposal is **at** the maximum allowable tax levy increase.

**Q: What is the district contributing to reduce the 2016-2017 Budget Gap? What is the risk?**

**A:** As shown on our source of revenue schedule on the third page, the District is prepared to allocate a total of \$1,171,000 from fund balance and reserves to reduce the 2016-2017 budget gap to avoid staff and program reductions. Balancing a budget with reserves and fund balance is building a deficit budget. The 2017-2018 budget building process will automatically start with a gap of \$1,171,000 and this does not consider increases to expenses. Using reserves and fund balance is similar to you using a savings account to pay bills; however, your expenses increase year to year at a rate higher than your income increase. In addition, if there is no method in place to replenish reserves and fund balance, the district will eventually deplete its savings.

**Q: What steps has the district taken to reduce costs?**

**A:** Examples of cost savings include: sharing services through BOCES, switching our heating system from fuel oil to natural gas, participating in a cooperative bid for supplies and diesel fuel to get the lowest rates, and participating in an electricity consortium to lock in lower electricity rates.

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**Brasher Falls Central School District  
St. Lawrence Central School  
P.O. Box 307  
Brasher Falls, NY 13613**

**Non-Profit Organization  
U.S. POSTAGE PAID  
Brasher Falls, NY 13613**

**CURRENT RESIDENT**