

BRIDGES

Mount Morris Central School District

Dare to be Excellent!

At Mount Morris Central School District

we are building the future, laying the foundation

of lifelong learning, opening minds to explore,

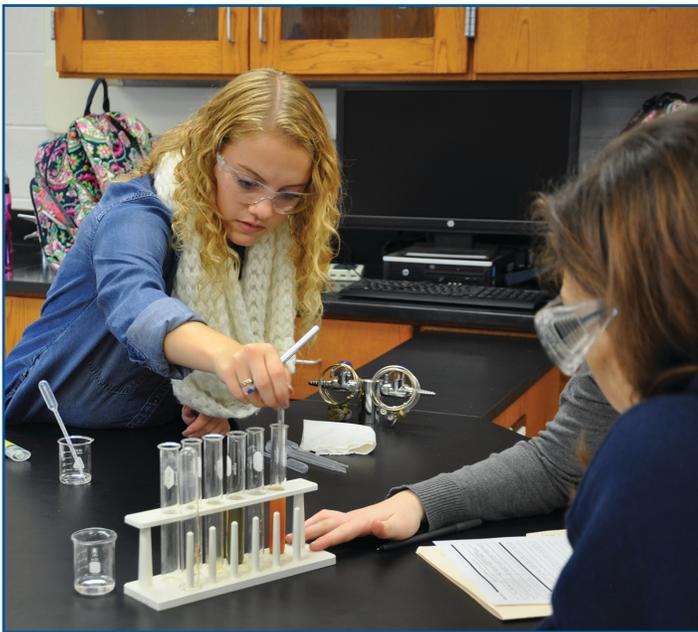
to create, and to achieve excellence.



WWW.MTMORRISCSD.ORG

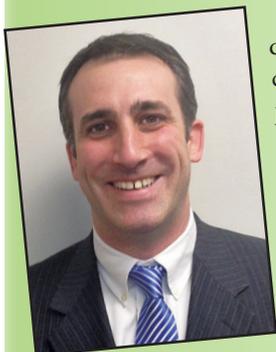
Budget Issue, Spring 2016

2016-2017 Budget Issue



A Commitment to Education & Fiscal Responsibility

by Gregory Bump, Superintendent



This past year we were able to expand programs for our students. We created the District's first Pre-K program, which is covered by grant funds from the State. It is unique because it provides a full day of instruction to our Pre-K students. Our newly-formed robotics team competed at Houghton College, and we had two Odyssey of the Mind teams compete at the regional level with one team advancing to the state competition at Binghamton University. I am so proud of all these teams. It is great to watch our students perform in these academic competitions.

In addition, our District entered into a partnership agreement with York Central School to allow our students to participate in marching band.

This year's budget looks to continue to expand opportunities for our students while maintaining our fiscal responsibility. The budget restores a summer intervention program for our students at the primary level, and adds bus aides to some of our runs. It also

moves a part-time Spanish position to full-time, allowing the teacher to teach Spanish classes and also be assigned to student and family outreach. This budget represents a 1.95% increase in spending,

Year	Budget	Taxes
16-17	1.95%	1.98%
15-16	2.7%	3.8%
14-15	3.98%	3.98%

resulting in a 1.98% tax increase. Above is a comparison of the proposed 16-17 budget figures with those from the previous two years.

Our Budget Proposition #3 asks voters to authorize the use of our Capital Reserve Fund to purchase a one-ton dump truck. Our current dump truck is a 1990 Chevrolet that is inoperable and beyond its repairable useful life. Voter approval is needed to withdraw money from our Capital Reserve Fund.

You are invited to attend our annual budget presentation on Tuesday, May 10 at 6:00 pm in the District Auditorium to learn more about our commitment to providing quality educational opportunities for our students, while maintaining our fiscal responsibilities to our taxpayers.



ANNUAL MEETING

Tuesday, May 10, 2016, at 6:00 p.m. in the District Auditorium. The regular Board of Education meeting will follow.

BUDGET VOTE AND ELECTION OF BOARD OF EDUCATION CANDIDATES

May 17, 2016, Noon - 9:00 p.m. in the High School Gymnasium Lobby

VOTER QUALIFICATIONS

- United States Citizen
- Eighteen (18) years of age or older
- Legal resident of the school district for at least 30 days prior to the district meeting and election.
- Identification may be required.



A FREE Book Every Month for Children Under 5

Our PTSA has partnered with the Dolly Parton Imagination Library Program! This incredible partnership will benefit our community by allowing all Mount Morris Central School District residents who have a child/children under the age of five (5) to register their child/children to receive a FREE book in the mail EVERY month! Just fill out the information below and return it to Mount Morris Central School District and your child will receive their first book within two (2) months. To enroll your child in the Imagination Library, send an email to:

freebooks@mtmorriscsd.org with the information listed below:

- Parent(s) Name
- Child's Name
- Child's Date of Birth (Month/Day/Year)
- Child's Gender
- Mailing Address
- Phone Number

Q What are the propositions that residents will be voting on?

- Proposition 1 – authorization of the budget
- Proposition 2 – election of 4 school board trustees
- Proposition 3 – use of Capital Reserve
- Proposition 4 – the Public Library Proposition

Q What is the overall budget for 2016-2017 proposed in Proposition 1?

Proposition 1 asks residents to approve the district's budget of \$14,503,002. This is an increase of \$277,621 or 1.95% over the 2015-2016 budget.

Q What are the major changes under the proposed 2016-2017 budget compared to prior years?

The Mount Morris CSD is continuing to make significant moves towards easing dependence on use of fund balance and reserves to present a balanced budget even amidst the significant deficits in Foundation Aid. The 2013-2014 budget had an increase in the budget of 3.35% and an increase in the tax levy of 2.00%, which required a commitment of \$820,187 to be used from fund balance and reserves. The 2014-2015 budget had an increase in both the budget and the tax levy of 3.98%, which required a commitment of \$665,000 of fund balance and reserves. Lastly, the current 2015-2016 budget saw an operating budget increase of 2.70% and a tax levy increase of 3.80% with a committed use of fund balance and reserves of \$590,000. The proposed 2016-2017 budget proposes an increase in the operating budget of \$277,261 or 1.95%, an increase in the tax levy of \$80,242 or 1.98%, and a committed use of fund balance and reserves of \$300,000. All three are significant decreases from last year's budget.

Q What is this year's tax cap?

The tax cap for the 2016-2017 school year is 2.06%. This proposed budget is under the cap with a rate of only 1.98%.

Q What is included in the budget?

This budget maintains the instructional resources that are aligned with district goals, increases a Spanish teaching position to 1.0 FTE, adds a Summer School Intervention program, expands enrichment opportunities for our students, and continues the district's Capital Outlay Program for ongoing facility preservation.

Q Do we still have a Capital Outlay Program?

Yes, the Capital Outlay Program allows the district to make necessary facility improvements one year and receive our full state aid on the work the following year. The regular budget includes \$100,000 for a project in 2016-2017, but is 93% funded by aid generated from the prior year. The net result is a cost to the community of \$7.00 for \$100 worth of work.

Q When is the annual budget hearing & vote?

The hearing is the presentation of the budget and will be held on Tuesday, May 10, 2016, at 6 p.m. in the district's auditorium. The vote is Tuesday, May 17, 2016 from 12 noon to 9 p.m. in the high school gym lobby.

Q What happens if the budget is defeated?

The Board of Education can choose to:

- Put the same budget up for a second vote;
- Propose a different budget;
- Adopt a contingent budget without holding another vote.

If the Board of Education selects either of the first two options and the second budget vote fails, the Board of Education must adopt a contingent budget.

Q What is a contingent (austerity) budget?

A contingent budget includes only expenses necessary to provide the minimum services legally required to operate and maintain school buildings and educational programs, preserve the property of the school district and ensure the health and safety of the students and staff. A contingent budget requires that there be no increase in the tax levy over the previous year. A contingent budget will result in significant reductions.

Q Why is there a separate proposition for the public library?

New York State Education Law requires a separate proposition for the public library. The school district is obligated by law to levy taxes for voter approved library funding on the school tax bill. The school district collects the money and turns it over to the library. Our library, located on Main Street, is seeking approval of a library tax levy of \$95,000.

Q What is Proposition #3 – Use of Capital Reserve?

The Mount Morris CSD has established several reserves through responsible budgeting, conservative spending, and allocation of any surplus towards future needs. Through conversations with the Director of Facilities, it has been determined that the District is in need of a 1 ton dump truck to replace a 1990 Chevrolet that is inoperable and has exceeded its repairable useful life. The purchase of this type of equipment falls within the stated purpose of the Capital Reserve established by the voters in May 2007. As required by Education Law §3651, any expenditures from the Capital Reserve must be authorized by a majority of the qualified voters voting on a proposition. As such, the district is asking the voters to vote on Proposition #3 to expend up to \$49,000 from the Capital Reserve.



Proposed 2016-2017 Budget

Expenditures & Revenues

Proposed Expenditures

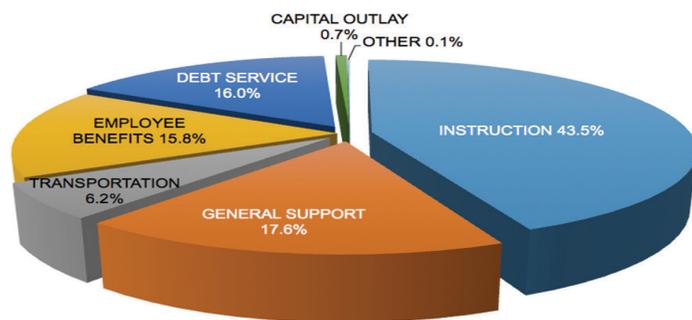
	2015-16 Budget		2016-17 Proposed	
	Dollars	%	Dollars	%
Instruction	\$5,706,180	40.1%	\$6,315,762	43.5%
General Support	\$2,495,550	17.5%	\$2,551,430	17.6%
Transportation	\$804,050	5.7%	\$905,500	6.2%
Employee Benefits	\$2,450,600	17.2%	\$2,291,859	15.8%
Debt Service	\$2,649,001	18.6%	\$2,318,451	16.0%
Capital Outlay	\$100,000	0.7%	\$100,000	0.7%
Other	\$20,000	0.1%	\$20,000	0.1%
Total Expenditures	\$14,225,381	100.0%	\$14,503,002	100.0%

Anticipated Revenues

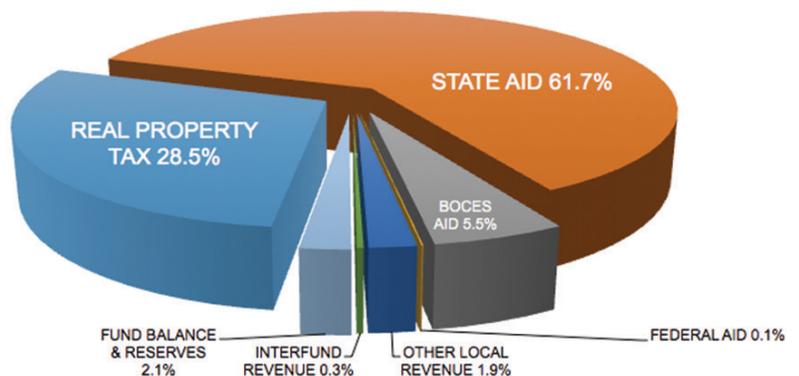
	2015-16 Budget		2016-17 Proposed	
	Dollars	%	Dollars	%
Real Property Tax	\$4,052,631	28.5%	\$4,132,873	28.5%
State Aid	\$8,039,912	56.5%	\$8,944,295	61.7%
Boces Aid	\$852,838	6.0%	\$794,834	5.5%
Federal Aid	\$20,000	0.1%	\$10,000	0.1%
Other Local Revenue	\$250,000	1.8%	\$281,000	1.9%
Interfund Revenue	\$420,000	3.0%	\$40,000	0.3%
Fund Balance & Reserves	\$590,000	4.1%	\$300,000	2.1%
Total Revenues	\$14,225,381	100.0%	\$14,503,002	100.0%



Proposed Expenditures

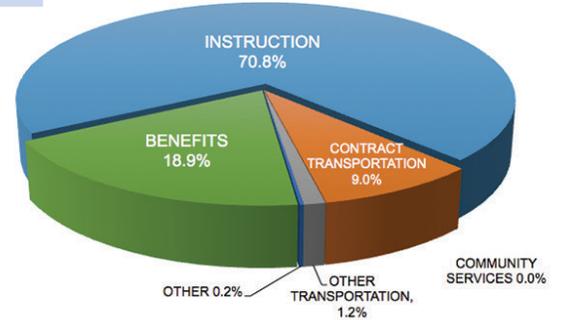


Anticipated Revenues

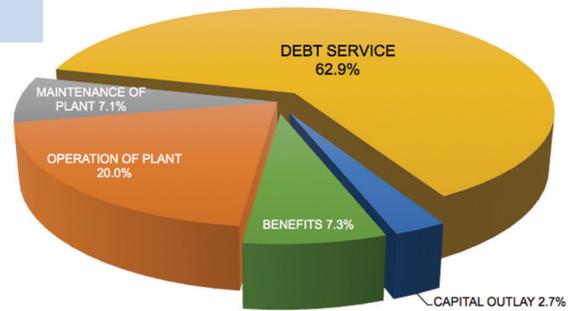


Three-Part Budget Summary

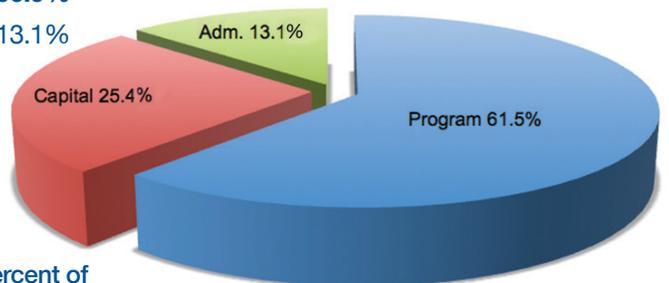
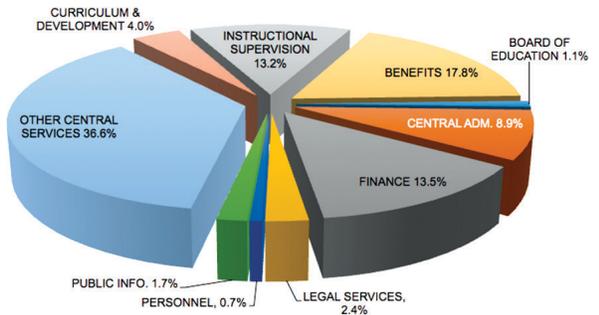
	2015-16 Budget	2016-17 Budget	Percent of Budget
Proposed Program Budget			
Instruction.....	\$5,706,180	\$6,315,762	70.8%
Contract Transportation.....	\$697,500	\$800,000	9.0%
Other Transportation.....	\$106,550	\$105,500	1.2%
Community Services	\$0	\$0	0.0%
Other	\$20,000	\$20,000	0.2%
Benefits.....	\$1,843,977	\$1,684,687	18.9%
Total Program	\$8,374,207	\$8,925,949	100.0%
Percent Of Total Budget	57.7%		61.5%



Proposed Capital Budget			
Operation Of Plant	\$692,700	\$736,010	20.0%
Maintenance Of Plant	\$230,350	\$259,900	7.1%
Debt Service.....	\$2,649,001	\$2,318,451	62.9%
Capital Outlay.....	\$100,000	\$100,000	2.7%
Benefits.....	\$262,368	\$269,220	7.3%
Total Capital	\$3,934,419	\$3,683,581	100.0%
Percent Of Total Budget	27.1%		25.4%



Proposed Administrative Budget			
Board Of Education	\$22,970	\$21,170	1.1%
Central Administration	\$171,300	\$168,400	8.9%
Finance	\$247,500	\$255,400	13.5%
Legal Services.....	\$45,850	\$46,150	2.4%
Personnel.....	\$7,850	\$13,250	0.7%
Public Information.....	\$27,750	\$32,450	1.7%
Other Central Services.....	\$754,780	\$692,850	36.6%
Curriculum & Development	\$75,000	\$76,050	4.0%
Instructional Supervision	\$219,500	\$249,800	13.2%
Benefits.....	\$344,255	\$337,952	17.8%
Total Administrative	\$1,916,755	\$1,893,472	100.0%
Percent Of Total Budget	13.2%		13.1%



	2015-16 Budget	2016-17 Budget	Percent of Budget
Total Budget	\$14,225,381	\$14,503,002	100.0%

2016-17 Property Tax Report Card

	Budgeted 2015-16	Proposed Budget 2016-17	Percent Change
Total Budgeted Amount, not Including Separate Propositions	\$14,225,381	\$14,503,002	1.95%
A. Proposed Tax Levy to Support the Total Budgeted Amount, Net of Reserve 1	\$4,052,631	\$4,132,873	
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)	\$4,052,631	\$4,132,873	1.98%
F. Permissible Exclusions to the School Tax Levy Limit	\$221,261	\$300,072	
G. School Tax Levy Limit, Excluding Levy for Permissible Exclusions 3	\$3,844,157	\$3,835,968	
H. Total Proposed School Year Tax Levy, Excluding Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	\$3,831,370	\$3,832,801	
I. Difference: (G - H); (negative value requires 60.0% voter approval) 2	\$12,787	\$3,167	
Public School Enrollment	544	548	0.74%
Consumer Price Index			0.12%

¹Exclude any prior year reserve for excess tax levy, including interest.

²Tax 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.

³For 2016-17, includes any carryover from 2015-16 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2015-16	Estimated 2016-17
Adjusted Restricted Fund Balance	\$2,517,256	\$2,554,680
Assigned Appropriated Fund Balance	\$380,000	\$300,000
Adjusted Unrestricted Fund Balance	\$569,015	\$580,120
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	4.00%	4.00%

STAR Program Proposed 2016-17 Budget

Tax Effect on Residential Property, under age 65

The STAR Program exemption for those residents under age 65 is \$30,000 for the 2016-17 school year. The tables at right depict a hypothetical taxpayer's tax bill and the STAR savings. In the 2015-16 school year a person saved an estimated \$791 due to the STAR exemption. In the 2016-17 school year the hypothetical taxpayer should save an estimated \$804 due to the STAR exemption.

School Year 2015-16	
Hypothetical District Assessment	\$100,000
Less STAR Exemption	<u>-\$30,000</u>
	\$70,000
2015-16 Est. True Tax Rate per 1,000	26.358408
Property Tax Levy before STAR.....	\$2,636
Property Tax Levy after STAR.....	\$1,845
STAR Tax Savings.....	\$791

School Year 2016-2017	
Hypothetical District Assessment	\$100,000
Less STAR Exemption	<u>\$(30,000)</u>
	\$70,000
2016-17 Est. True Tax Rate per \$1,000	26.807104
Property Tax Levy before STAR.....	\$2,681
Property Tax Levy after STAR.....	\$1,876
STAR Tax Savings.....	\$804
Tax Bill Difference from 2015-2016.....	\$31

Tax Effect on Residential Property, age 65 and over

The STAR Program exemption for those residents over age 65 is \$65,300 for the 2016-17 school year. The tables at right depict a hypothetical taxpayer's tax bill and the maximum STAR savings of \$1,605 in the 2015-16 school year and the maximum tax savings of \$1,637 in the 2016-17 school year due to the STAR exemption.

School Year 2015-16	
Hypothetical District Assessment	\$100,000
Less STAR Exemption	<u>-\$65,300</u>
	\$34,700
2015-2016 Est. True Tax Rate per 1,000	26.358408
Property Tax Levy before STAR.....	\$2,636
Property Tax Levy after STAR.....	\$1,031
STAR Tax Savings.....	\$1,605

School Year 2016-2017	
Hypothetical District Assessment	\$100,000
Less Enhanced STAR Exemption	<u>\$(65,300)</u>
	\$34,700
2016-2017 Est. True Tax Rate per \$1,000	26.807104
Property Tax Levy before STAR.....	\$2,681
Property Tax Levy after STAR.....	\$1,044
STAR Tax Savings.....	\$1,637
Tax Bill Difference from 2015-2016.....	\$15

Sample Ballot (the ballot will be 2-sided)

OFFICE	Board of Education Member (Vote for any FOUR)				
Mt. Morris Central School	Mt. Morris Central School	Mt. Morris Central School	Mt. Morris Central School	Mt. Morris Central School	Mt. Morris Central School
Stephanie Gehrig	Pamela Martin	David DiPasquale	Ann Hunt	Peter Privitera	
WRITE IN	WRITE IN	WRITE IN	WRITE IN	WRITE IN	WRITE IN

SAMPLE

OFFICIAL ABSENTEE BALLOT SCHOOL ELECTION MAY 17, 2016	STATE OF NEW YORK, COUNTY OF LIVINGSTON	Ballot ID: 1030
<p>1. Mark only with an instrument using black ink.</p> <p>2. To vote for a candidate whose name is printed on this ballot fill in the oval to the right of the candidate's name. Example: Candidate A ●</p> <p>3. To vote for any person whose name is not printed on this ballot write or stamp his or her name in the space labeled "Write-in" that appears below the candidate names.</p> <p>4. To vote on a proposition, which appears on the back of the ballot, fill in the oval that corresponds to your vote.</p> <p>5. Erasures or any other mark or writing outside the voting oval or blank spaces provided for voting will void the entire ballot.</p> <p>6. If you select a greater number of candidates than there are vacancies to be filled, your ballot will be void for that public office due to an over-vote.</p>	<p>7. If you tear or wrongly mark this ballot, call the Mt. Morris Central School at (585-658-5036) for instructions on how to obtain a new ballot. Do not attempt to correct mistakes on the ballot by making erasures or cross outs. As noted in item 5, any such marks will void the entire ballot.</p> <p>8. After marking the ballot, fold the ballot and enclose it in the envelope bearing the voter's statement and seal the envelope</p> <p>9. Fill in the blanks properly in the Statement and sign your name. Envelopes must be signed for the ballot to be counted.</p> <p>10. Enclose the sealed envelope bearing the Statement in the envelope addressed to the District Clerk and mail promptly.</p> <p>11. To be counted, absentee ballots must be returned to the school district by 5:00 pm on election day.</p>	Mt. Morris Central

<p>PROPOSITION ONE 2016-2017 BUDGET</p> <p>BE IT RESOLVED, that the Mount Morris Central School District Board of Education be authorized to expend from the General Fund an amount not to exceed \$14,503,002 during the 2016-2017 school year, and to levy the taxes necessary.</p> <p>YES <input type="radio"/> NO <input type="radio"/></p>	<p>PROPOSITION TWO AUTHORIZATION TO APPROPRIATE/EXPEND MONIES FROM THE CAPITAL RESERVE FUND</p> <p>BE IT RESOLVED, that the Board of Education of the Mount Morris Central School District is hereby authorized and directed pursuant to Section 3651 of the New York Education Law to appropriate funds from the Capital Reserve Fund established by the voters on May 15, 2007, in the maximum amount of forty-nine thousand dollars (\$49,000), and to expend such funds for the acquisition of a maintenance vehicle for the purpose of replacing/upgrading outdated equipment and facilitating outdoor operation and maintenance needs.</p> <p>BE IT FURTHER RESOLVED, that the Board of Education of the Mount Morris Central School District is hereby authorized to take any and all action necessary to effectuate the expenditure as described herein.</p> <p>YES <input type="radio"/> NO <input type="radio"/></p>
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<p>PROPOSITION THREE MOUNT MORRIS LIBRARY PROPOSITION</p> <p>BE IT RESOLVED, that the Mount Morris Central School District be authorized to raise \$95,000.00 for the Mount Morris Library for the 2016-2017 school year and thereafter, unless changed by approval of a subsequent proposition, and said amount to be raised via levy of school taxes providing said proposition is passed.</p> <p>YES <input type="radio"/> NO <input type="radio"/></p>
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SAMPLE

To vote yes or no on a proposition, fill in the oval that corresponds to your vote. Example: ●

MMCS D 2016-17 BUDGET NOTICE

	Budget adopted for the 2015-16 school year	Budget proposed for the 2016-17 school year	Contingency budget for the 2016-17 school year ¹
Total Budgeted Amount, NOT including Separate Propositions	\$14,225,381	\$14,503,002	\$14,387,882
Increase/(Decrease) for the 2016-2017 School Year		\$277,621	\$162,501
Percentage Increase/(Decrease) in Proposed Budget		1.95%	1.14%
Change in Consumer Price Index		0.12%	
A. Proposed Levy to Support the Total Budgeted Amount, Net of Reserve	\$4,052,631	\$4,132,873	
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	\$4,052,631	\$4,132,873	\$4,052,631
F. Total Permissible Exclusions	\$221,261	\$300,072	
G. School Tax Levy Limit, Excluding Levy for Permissible Exclusions	\$3,844,157	\$3,835,968	
H. Total Proposed School Year Tax Levy, Excluding Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	\$3,831,370	\$3,832,801	
I. Difference G - H (Negative Value Requires 60% Voter Approval - See Note Below Regarding Separate Propositions **)	\$12,787	\$3,167	
Administrative component	\$1,268,453	\$1,893,472	\$1,892,852
Instructional component	\$9,060,913	\$8,925,949	\$8,923,449
Capital component	\$3,896,015	\$3,683,581	\$3,571,581

* Provide a statement of assumptions 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 removes all equipment and capital outlay expenditures from the budget.

** List Separate Propositions that are not included in the Total Budgeted Amount: (Tax Levy associated with educational or transportation service propositions are not eligible for exclusions and may affect your voter approval requirements)



Basic STAR Exemption Impact:

Estimated Basic STAR² Exemption Savings

	<i>Budget proposed for the 2016-17 school year</i>
Basic STAR Tax Savings	\$804.00

The basic school tax relief (STAR) exemption is authorized by §425 of the Real Property Tax Law.

The annual budget vote for the fiscal year 2016-2017 by the qualified voters of the Mount Morris Central School District, Livingston County, New York, will be held at High School Gym Lobby in said district on Tuesday, May 17, 2016 at between the hours of 12:00 noon and 9:00pm, prevailing, at which time the polls will be opened to vote by voting ballot or machine.

Dare to be Excellent! **MOUNT MORRIS CENTRAL SCHOOL**

BOARD OF EDUCATION 2015-2016 David DiPasquale, President • Ann Hunt, Vice-President •
Erinn Brickwood • Todd Fowler • Stephanie Gehrig • Peter Privitera • Thomas Young

Administration Gregory Bump, Superintendent • Dr. Rebekah Chenaille, 7-12 Principal • Rachael Greene, Elementary
Principal • Mike Cox, Business Administrator • Megan Winter, Newsletter Editor