



Greene Central School NEWSLETTER *Budget 2022*

Proposed Budget 2022-23

Budget Spending: \$30,346,400
Budget Increase: 5.84% / \$1,674,402
Estimated Tax Levy Increase: 2.00% / \$145,655

Budget Hearing

Monday, May 9, 2022
Middle School/High School Auditorium
6:00 p.m.
See district web site for budget details.

Budget Vote

Tuesday, May 17, 2022
Middle School/High School Auditorium Lobby
11:00 a.m. – 8:00 p.m.

Mission Statement

The purpose of the Greene CSD is to provide a world-class education in order to develop well-equipped, motivated and adaptable lifelong learners. Our graduates will be well-prepared whether they enter the workforce or college. Our graduates will have the interpersonal, literacy and problem-solving skills that will allow them to contribute to society and be successful community citizens.



BUDGET

YOU WILL BE VOTING ON:

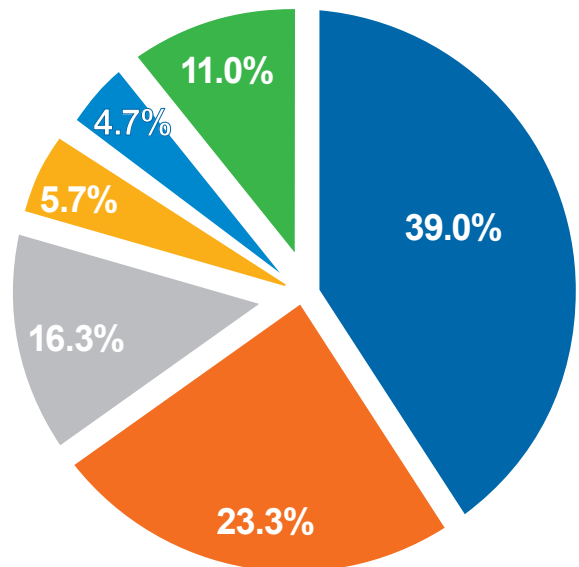
- General Budget
- Election of Three (3) New Board Members
- Establish a \$2.0M Capital Reserve Fund

BUDGET SUMMARY

	2021-22	2022-23
Total Budget	\$28,671,998	\$30,346,400
Dollar Increase		\$1,674,402
Percent Increase		5.84%

WHAT DO WE SPEND MONEY ON?

Instruction	39.0%	\$ 11,841,538
Employee Benefits	23.3%	\$ 7,074,520
Debt Service	16.3%	\$ 4,955,575
Buildings & Grounds	5.7%	\$ 1,731,185
Transportation	4.7%	\$ 1,422,943
Administrative Services	11.0%	\$ 3,320,639
	100.0%	\$ 30,346,400

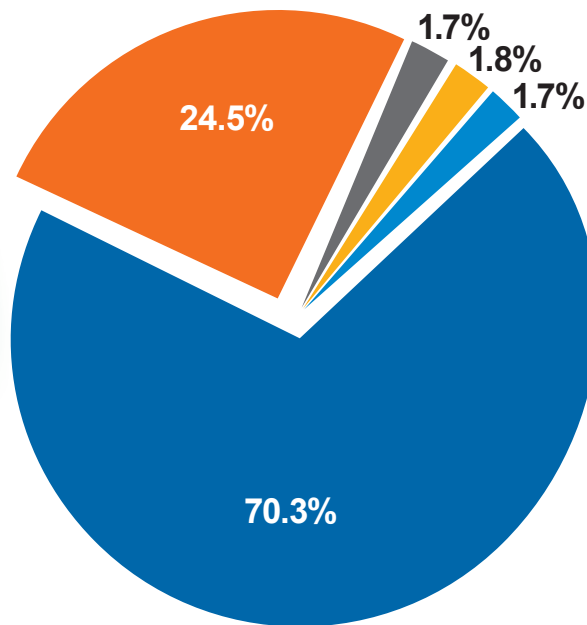




STATE AID DEPENDENT

State Aid	70.3%	\$ 21,337,378
Property Taxes	24.5%	\$ 7,428,408
Other Revenues	1.7%	\$ 510,014
Transfer from Reserves	1.8%	\$ 557,400
Appropriated Fund Balance	<u>1.7%</u>	<u>\$ 513,200</u>
	100.0%	\$ 30,346,400

WHERE DOES
THE DISTRICT
REVENUE
COME FROM?



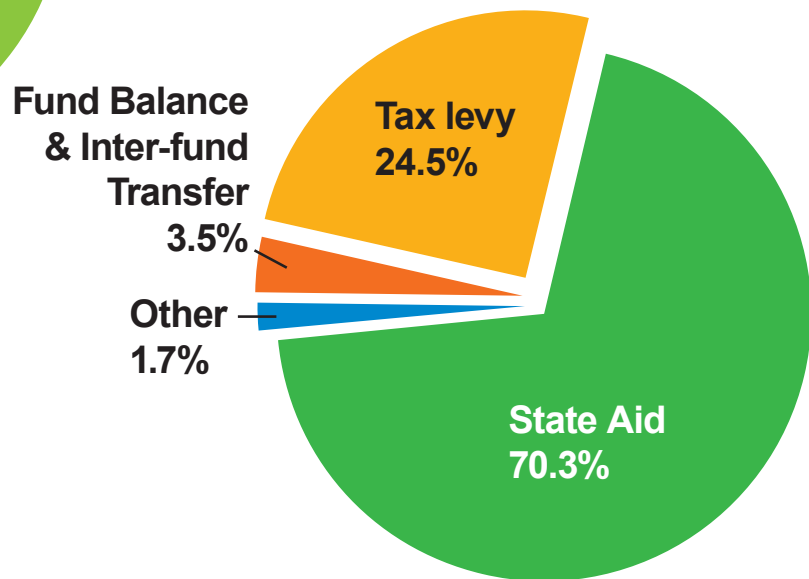
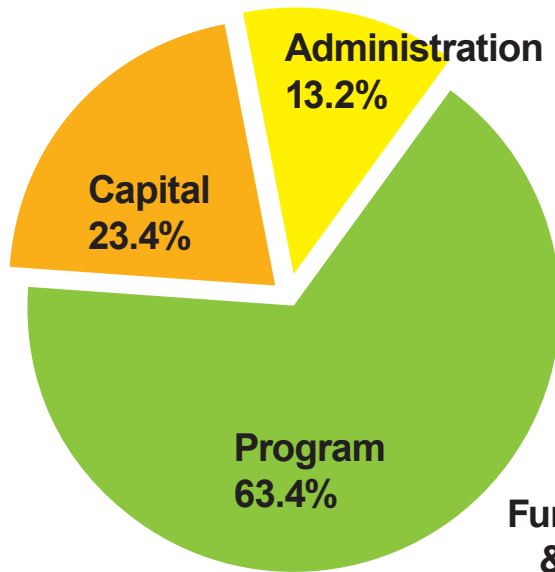
GREENE CENTRAL SCHOOL DISTRICT: 2022-23 BUDGET

THE SCHOOL BUDGET IS MADE UP OF THREE KEY COMPONENTS

- **Administrative** – This component of the budget includes expenditures for the BOE, Central Administration, the Business Office, Supervision of Regular School and benefits for all employees in this category. Also included here are BOCES Administrative charges.
- **Program** – This component includes instructional services, extra-curricular activities and interscholastic athletics, transportation and specialized instruction for special needs students. Benefits for these employees are also included.
- **Capital** – This component reflects expenditures for operation & maintenance of district facilities, including salaries and benefits. Principal and interest payments on construction bonds and Bond Anticipation Notes (BANS) for bus purchases are also included.

EXPENDITURES

	CURRENT BUDGET	2022-2023 BUDGET	\$ CHANGE	% CHANGE
Administration	\$ 3,699,422	\$ 3,994,465	\$ 295,043	8.0%
Program	\$ 18,955,594	\$ 19,238,037	\$ 282,443	1.5%
Capital	\$ 6,016,982	\$ 7,113,898	\$ 1,096,916	18.2%
TOTAL EXPENDITURES	\$ 28,671,998	\$ 30,346,400	\$ 1,674,402	5.84%



REVENUE

	CURRENT BUDGET	2022-2023 BUDGET	\$ CHANGE	% CHANGE
State Aid	\$ 19,951,045	\$ 21,337,378	\$ 1,386,333	6.9%
Other Revenues	\$ 925,000	\$ 510,014	(\$414,986)	(44.9%)
Fund Balance	\$ 513,200	\$ 513,200	\$ 0	0.0%
Inter-fund Transfer	\$ 0	\$ 557,400	\$ 557,400	100.0%+
Property Taxes	\$ 7,282,753	\$ 7,428,408	\$ 145,655	2.00%
TOTAL REVENUE	\$ 28,671,998	\$ 30,346,400	\$ 1,674,402	5.84%

ADMINISTRATION

The Administration category of the budget reflects spending associated with District-wide management and supervision, as well as that for each of the District's schools. The budget increase results primarily from contractual salaries, fringe benefit costs, BOCES administrative charges and data processing charges.

BUDGET CATEGORY	CURRENT BUDGET	2022-23 BUDGET	\$ CHANGE	% CHANGE
Board of Education	\$ 4,200	\$ 11,861	\$ 7,661	182.4%
District Clerk	\$ 3,750	\$ 3,890	\$ 140	3.7%
Advertising	\$ 750	\$ 750	\$ 0	0.0%
Chief School Administrator	\$ 241,156	\$ 237,691	(\$3,465)	(1.4%)
Business Administration	\$ 443,082	\$ 467,570	\$ 24,488	5.5%
Auditing	\$ 21,500	\$ 25,000	\$ 3,500	16.3%
Tax Collector	\$ 8,200	\$ 8,326	\$ 126	1.5%
Purchasing	\$ 7,216	\$ 7,733	\$ 517	7.2%
Legal	\$ 6,000	\$ 4,000	(\$2,000)	(33.3%)
Records Management	\$ 8,239	\$ 34,106	\$ 25,867	314.0%
Personnel-Labor Relations	\$ 28,078	\$ 32,669	\$ 4,591	16.4%
Public Inform. & Services	\$ 32,737	\$ 111,254	\$ 78,517	239.9%
Central Printing & Mailing	\$ 143,600	\$ 143,600	\$ 0	0.0%
Central Data Processing	\$ 760,337	\$ 826,437	\$ 66,100	8.7%
Unallocated Insurance	\$ 117,565	\$ 119,916	\$ 2,351	2.0%
School Association Dues	\$ 8,650	\$ 8,650	\$ 0	0.0%
Boces Administrative Costs	\$ 589,928	\$ 610,385	\$ 20,457	3.5%
Curriculum Dev. & Supv.	\$ 22,969	\$ 23,715	\$ 746	3.2%
Supervision Regular School	\$ 596,105	\$ 643,086	\$ 46,981	7.9%
Employee Benefits	\$ 655,360	\$ 673,826	\$ 18,466	2.8%
Transfer to School Lunch	\$ 0	\$ 0	\$ 0	0.0%
Total Administrative Expenses	\$ 3,699,422	\$ 3,994,465	\$ 295,043	8.0%



PROGRAM

The Program portion of the budget is the largest of the three budget categories and reflects spending for direct instructional services to children, “after-school” clubs, organizations and athletics, specialized instructional and related support services for specific groups of children, transportation and fringe benefits. The budget increase is driven by contractual salary increases.

BUDGET CATEGORY	CURRENT BUDGET	2022-23 BUDGET	\$ CHANGE	% CHANGE
Legal – Program	\$ 14,000	\$ 31,000	\$ 17,000	121.4%
Instruction-Regular Schools	\$ 6,471,242	\$ 6,528,986	\$ 57,744	0.9%
Programs-Students w/Disab.	\$ 3,191,096	\$ 3,040,604	(\$150,492)	(4.7%)
Occupational Education	\$ 681,312	\$ 775,479	\$ 94,167	13.8%
Instruction-Special Schools	\$ 38,724	\$ 62,252	\$ 23,528	60.8%
School Library & Media	\$ 246,142	\$ 269,793	\$ 23,651	9.6%
Audio Visual	\$ 3,000	\$ 3,000	\$ 0	0.0%
Computer Instruction	\$ 175,949	\$ 220,746	\$ 44,797	25.5%
Guidance Services	\$ 288,215	\$ 299,551	\$ 11,336	3.9%
Health Services	\$ 99,604	\$ 102,624	\$ 3,020	3.0%
Educ. Support Services	\$ 132,129	\$ 139,414	\$ 7,285	5.5%
Social Work Services	\$ 0	\$ 0	\$ 0	0.0%
Co-Curricular Activities	\$ 55,354	\$ 52,700	(\$2,654)	(4.8%)
Interscholastic Athletics	\$ 317,515	\$ 301,539	(\$15,976)	(5.0%)
District Transportation	\$ 1,269,640	\$ 1,384,043	\$ 114,403	9.0%
Garage Building	\$ 28,700	\$ 38,900	\$ 10,200	35.5%
Recreation (Pool)	\$ 13,750	\$ 13,850	\$ 100	0.7%
Employee Benefits	\$ 5,929,222	\$ 5,973,556	\$ 44,334	0.7%
TOTAL PROGRAM EXPENSE	\$ 18,955,594	\$ 19,238,037	\$ 282,443	1.5%

CAPITAL

The Capital component of the budget reflects expenditures made to operate and maintain the District's physical facilities, principal and interest payments on long-term capital projects and bus purchases.

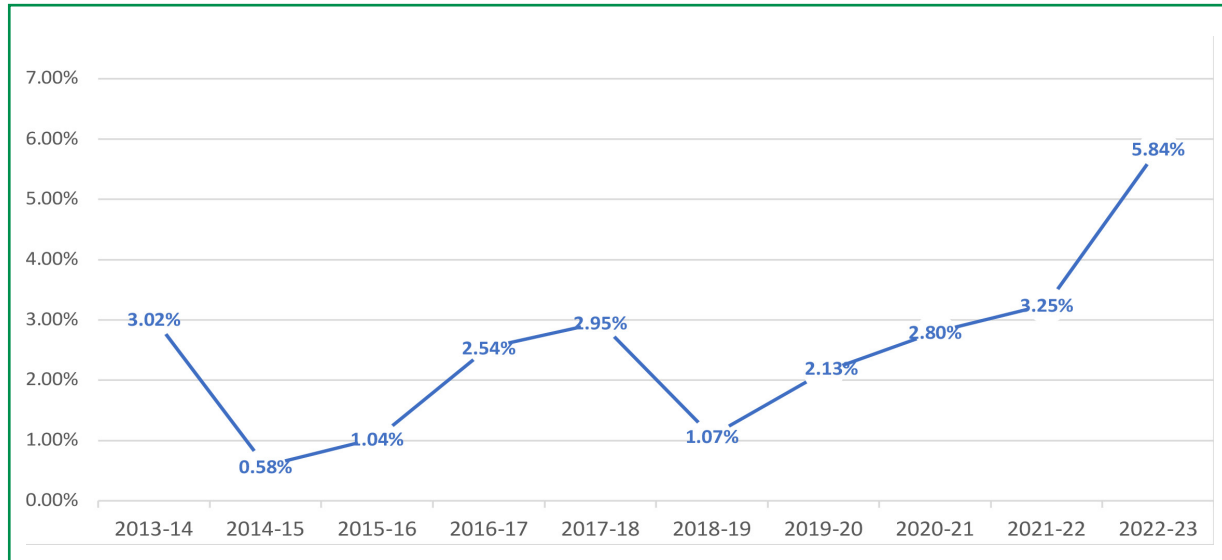
BUDGET CATEGORY	CURRENT BUDGET	2022-23 BUDGET	\$ CHANGE	% CHANGE
Operation of Plant	\$ 1,242,400	\$ 1,356,980	\$ 114,580	9.2%
Maintenance of Plant	\$ 282,100	\$ 371,255	\$ 89,155	31.6%
Environmental Management	\$ 2,950	\$ 2,950	\$ 0	0.0%
Employee Benefits	\$ 454,740	\$ 427,138	(\$27,602)	(6.1%)
School Construction Bonds	\$ 3,720,788	\$ 4,627,419	\$ 906,631	24.4%
Bus Purchase Notes	\$ 314,004	\$ 328,156	\$ 14,152	4.5%
TOTAL CAPITAL EXPENSE	\$ 6,016,982	\$ 7,113,898	\$ 1,096,916	18.2%

HISTORIC TRENDS – SPENDING & TAXES

DISTRICT SPENDING OVER THE LAST DECADE

SCHOOL YEAR	BUDGET	\$ CHANGE	% CHANGE
2022/2023	\$ 30,346,400	\$ 1,674,402	5.84%
2021/2022	\$ 28,671,998	\$ 902,967	3.25%
2020/2021	\$ 27,769,031	\$ 755,498	2.80%
2019/2020	\$ 27,013,533	\$ 564,578	2.13%
2018/2019	\$ 26,448,955	\$ 280,501	1.07%
2017/2018	\$ 26,168,454	\$ 750,622	2.95%
2016/2017	\$ 25,417,832	\$ 630,425	2.54%
2015/2016	\$ 24,787,407	\$ 254,238	1.04%
2014/2015	\$ 24,533,169	\$ 141,566	0.58%
2013/2014	\$ 24,391,603	\$ 715,309	3.02%
TEN YEAR AVERAGE	\$ 26,554,838	\$ 667,010	2.22%

BUDGET SPENDING TRENDS



DISTRICT TAXES OVER THE PAST DECADE

SCHOOL YEAR	TAX LEVY	\$ CHANGE	% CHANGE
2022/23	\$ 7,428,408	\$ 145,655	2.00%
2021/2022	\$ 7,282,753	\$ 101,958	1.42%
2020/2021	\$ 7,180,795	\$ 87,083	1.23%
2019/2020	\$ 7,093,712	\$ 211,102	3.07%
2018/2019	\$ 6,882,610	\$ 106,950	1.58%
2017/2018	\$ 6,775,660	\$ 85,160	1.27%
2016/2017	\$ 6,690,500	\$ 142,741	2.18%
2015/2016	\$ 6,547,759	(\$590)	(0.009%)
2014/2015	\$ 6,548,349	\$ 189,000	2.97%
2013/2014	\$ 6,359,349	\$ 176,203	2.85%
TEN YEAR AVERAGE	\$ 6,878,990	\$ 124,526	1.81%

TAX LEVY, TAX RATE, AND EQUALIZATION

TAXY LEVY

The total amount of property taxes a school district must collect to balance its budget, after accounting for all other revenue sources including state aid. The tax levy is the basis for determining the tax rate for each of the towns or villages that make up a school district.

Greene Central School District Proposed Tax Levy (2022-2023)

• \$145,655 (2.00% increase over 2021-2022)

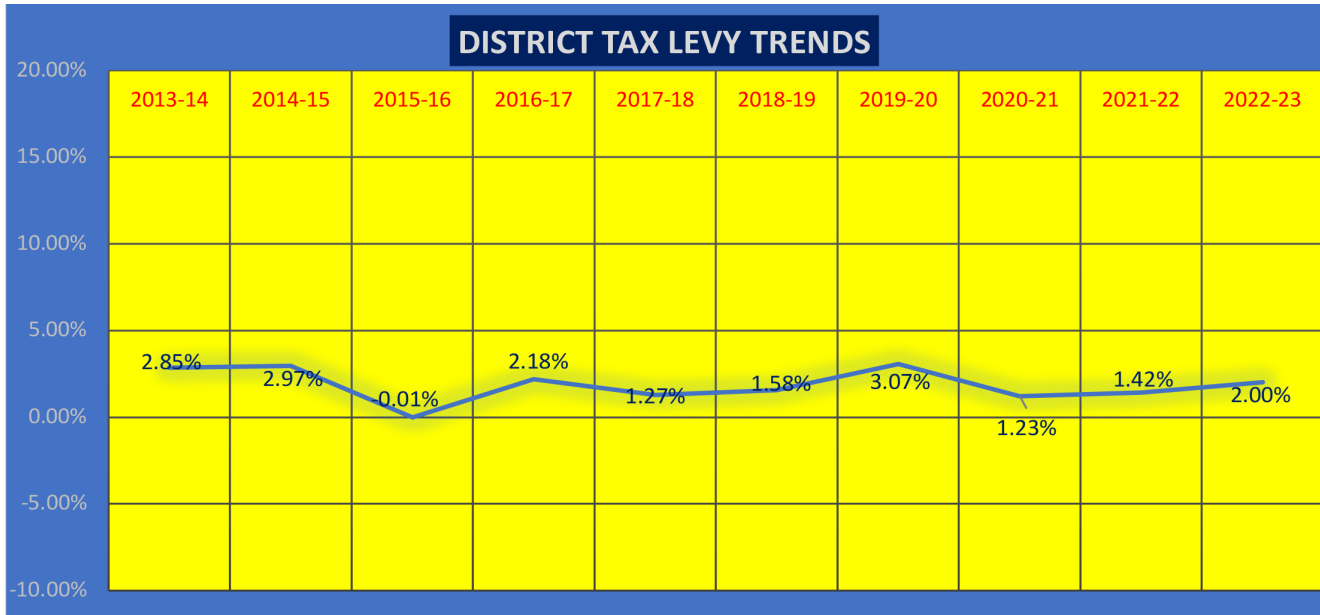
TAX RATE

Individual dollar rate per thousand of assessed value of a given property that is used to calculate the yearly tax bill. **Note: Residents approve the tax levy, not the tax rate.**

EQUALIZATION

The equalization process is designed to assure equitable property tax allocation among taxing jurisdictions in New York State. Therefore, based on equalization rates, tax rates in each town may increase or decrease at different rates. The school district has no direct or indirect control over the calculation of the equalization rates. The final tax warrant is approved by the Board of Education in July-August.

New York State Property Tax Cap = 2%



QUALIFICATIONS OF VOTERS

Pursuant to Section 2012 of the Education Law, a person qualified to vote in the annual school district election must be:

- Eighteen years of age
- A citizen of the United States
- A resident within the district for a period of 30 days prior to the election

ELECTION OF BOARD MEMBERS

There are three Board of Education vacancies, **Seth Barrows, Andrew Bringuel II** and **John Fish** currently hold the three seats.

The three (3) individuals receiving the largest number of votes shall be elected to fill the 3-year vacancies 7/1/2022–6/30/2025.

ESTABLISHMENT OF A CAPITAL RESERVE FUND

Shall the Board of Education establish a capital reserve fund under the provisions of Education Law §3661(1)? The purpose of the fund is for construction, repair and reconstruction of capital improvements and the acquisition of equipment. The ultimate amount of the fund shall be \$2,000,000.00. The probable term shall be twenty years. The source from which funds will be obtained can include any or all of the following: Unappropriated fund balances from the general fund as determined by the Board of Education; State Aid related to expenditures from the capital reserve fund; interest income related to investment of monies in the fund; and any other additional monies thereafter authorized by the voters of the District.