



Greene Central School **NEWSLETTER**

PROPOSED BUDGET 2024-25

Budget Spending:	\$32,084,906
Budget Increase:	1.60% / \$504,536
Estimated Tax Levy Increase:	3.70% / \$281,747

BUDGET HEARING
Monday, May 13, 2024
**Middle School/
High School Auditorium**
6:00 p.m.

BUDGET VOTE
Tuesday, May 21, 2024
**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.

YOU WILL BE VOTING ON:

- ▶ General Budget
- ▶ Transportation Vehicle Proposition
- ▶ Election of Three (3) New Board Members



BUDGET SUMMARY

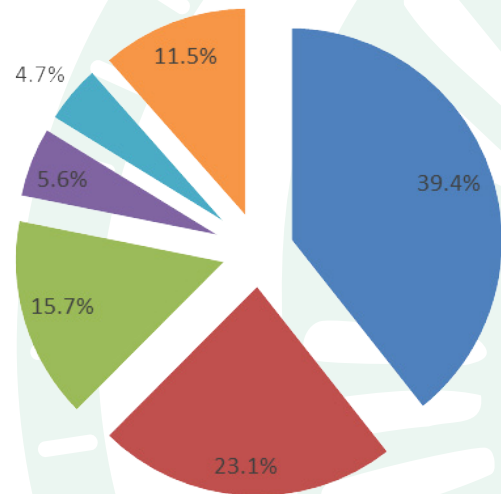
	2023-24	2024-25
TOTAL BUDGET	\$31,580,370	\$32,084,906
DOLLAR INCREASE		\$504,536
PERCENT INCREASE		1.60%

WHAT DO WE SPEND MONEY ON?

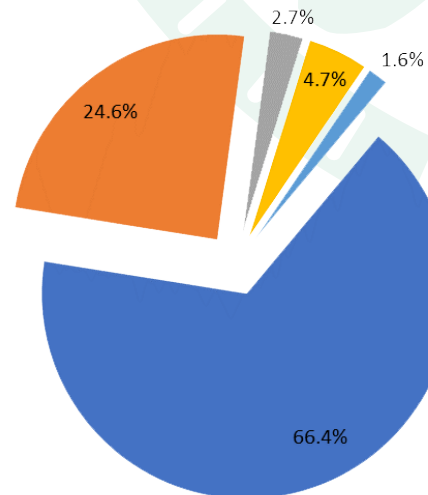
Instruction	39.4%	\$ 12,637,776
Employee Benefits	23.1%	\$ 7,411,246
Debt Service	15.7%	\$ 5,034,552
Buildings & Grounds	5.6%	\$ 1,803,756
Transportation	4.7%	\$ 1,513,265
Administrative Services	11.5%	\$ 3,684,311
	100.0%	\$ 32,084,906

STATE AID DEPENDENT

State Aid	66.4%	\$ 21,304,165
Property Taxes	24.6%	\$ 7,901,696
Other Revenues	2.7%	\$ 876,750
Transfer from Reserves	4.7%	\$ 1,489,095
Appropriated Fund Balance	1.6%	\$ 513,200
	100.0%	\$ 32,084,906

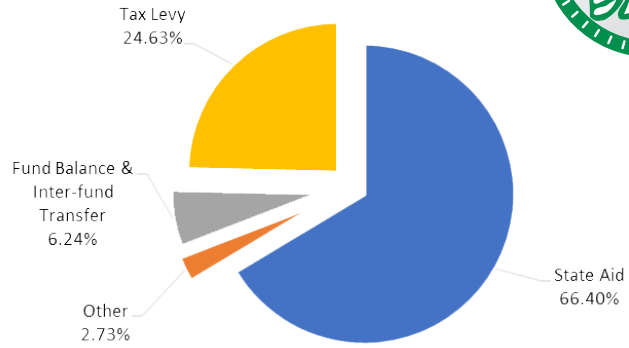


WHERE DOES THE DISTRICT REVENUE COME FROM?





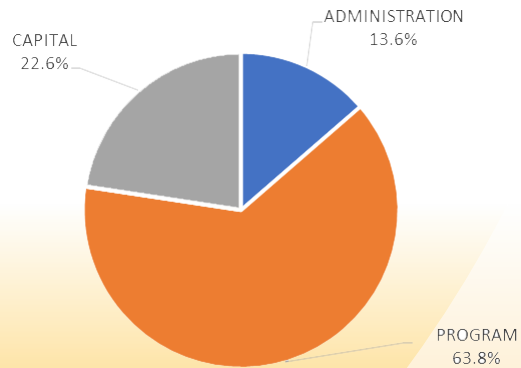
**TOTAL REVENUE
BUDGET
\$32,084,906**



REVENUE

	CURRENT BUDGET	2024-2025 BUDGET	\$ CHANGE	% CHANGE
State Aid	\$ 21,707,378	\$ 21,304,165	(\$403,213)	(-1.9%)
Other Revenues	\$ 740,000	\$ 876,750	\$ 136,750	18.5%
Fund Balance	\$ 513,200	\$ 513,200	\$ 0	0.0%
Inter-fund Transfer	\$ 999,843	\$ 1,489,095	\$ 489,252	48.9%
Property taxes	\$ 7,619,949	\$ 7,901,696	\$ 281,747	3.7%
TOTAL REVENUE	\$ 31,580,370	\$ 32,084,906	\$ 504,536	1.6%

**TOTAL EXPENDITURES
BUDGET
\$32,084,906**



EXPENDITURES

	CURRENT BUDGET	2024-25 BUDGET	\$ CHANGE	% CHANGE
Administration	\$ 4,193,540	\$ 4,372,817	\$ 179,277	4.28%
Program	\$ 20,111,788	\$ 20,457,269	\$ 345,481	1.72%
Capital	\$ 7,275,042	\$ 7,254,820	(\$20,222)	(0.28%)
TOTAL EXPENDITURES	\$ 31,580,370	\$ 32,084,906	\$ 504,536	1.60%

GREENE CENTRAL SCHOOL DISTRICT: 2024-25 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.

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	2024-25 Budget	\$ Change	% Change
Board of Education	\$ 12,788	\$ 13,957	\$ 1,169	9.1%
District Clerk	\$ 4,390	\$ 6,750	\$ 2,360	53.8%
Advertising	\$ 750	\$ 750	\$ 0	0.0%
Chief School Administrator	\$ 239,771	\$ 254,840	\$ 15,069	6.3%
Business Administration	\$ 475,130	\$ 497,681	\$ 22,551	4.7%
Auditing	\$ 17,500	\$ 17,250	\$ (250)	-1.4%
Tax Collector	\$ 8,200	\$ 11,450	\$ 3,250	39.6%
Purchasing	\$ 7,588	\$ 7,300	\$ (288)	-3.8%
Legal	\$ 6,000	\$ 4,000	\$ (\$2,000)	-33.3%
Personnel/Labor Relations	\$ 11,404	\$ 12,694	\$ 1,290	11.3%
Records Management	\$ 2,120	\$ 2,190	\$ 70	3.3%
Public Information & Services	\$ 124,921	\$ 130,161	\$ 5,240	4.2%
Central Printing & Mailing	\$ 170,100	\$ 170,200	\$ 100	0.1%
Central Data Processing	\$ 983,897	\$ 992,150	\$ 8,253	0.8%
Unallocated Insurance	\$ 124,715	\$ 133,000	\$ 8,285	6.6%
School Association Dues	\$ 8,650	\$ 9,700	\$ 1,050	12.1%
BOCES Administrative Costs	\$ 606,252	\$ 621,091	\$ 14,839	2.4%
Curriculum Develop & Supv	\$ 24,715	\$ 121,800	\$ 97,085	392.8%
Supervision-Regular School	\$ 676,137	\$ 677,347	\$ 1,210	0.2%
Employee Benefits	\$ 688,512	\$ 688,506	\$ (6)	0.0%
Transfer to School Lunch	\$ 0	\$ 0	\$ 0	0.0%
TOTAL ADMINISTRATIVE EXPENSE	\$ 4,193,540	\$ 4,372,817	\$ 179,277	4.3%

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	2024-25 BUDGET	\$ CHANGE	% CHANGE
Legal	\$ 30,500	\$ 37,500	\$ 7,000	23.0%
Instruction-Regular School	\$ 6,893,306	\$ 6,991,479	\$ 98,173	1.4%
Programs-Students w/Disab.	\$ 3,073,498	\$ 3,072,553	\$ (945)	0.0%
Occupational Education	\$ 735,654	\$ 772,503	\$ 36,849	5.0%
Instruction-Special Schools	\$ 46,255	\$ 52,000	\$ 5,745	12.4%
School Library & Media	\$ 265,653	\$ 207,307	\$ (58,346)	-22.0%
Audio Visual	\$ 3,000	\$ 3,000	\$ 0	0.0%
Computer Instruction	\$ 276,245	\$ 310,708	\$ 34,463	12.5%
Guidance Services	\$ 314,765	\$ 404,100	\$ 89,335	28.4%
Health Services	\$ 107,810	\$ 176,812	\$ 69,002	64.0%
Educ. Support Services	\$ 146,183	\$ 174,998	\$ 28,815	19.7%
Co-Curricular Activities	\$ 55,700	\$ 63,700	\$ 8,000	14.4%
Interscholastic Athletics	\$ 330,585	\$ 351,416	\$ 20,831	6.3%
District Transportation	\$ 1,442,375	\$ 1,479,265	\$ 36,890	2.6%
Garage Building	\$ 58,500	\$ 34,000	\$ (24,500)	-41.9%
Recreation(Pool)	\$ 19,700	\$ 19,700	\$ 0	0.0%
Employee Benefits	\$ 6,312,059	\$ 6,306,228	\$ (5,831)	-0.1%
TOTAL PROGRAM EXPENSE	\$ 20,111,788	\$ 20,457,269	\$ 345,481	1.7%

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.

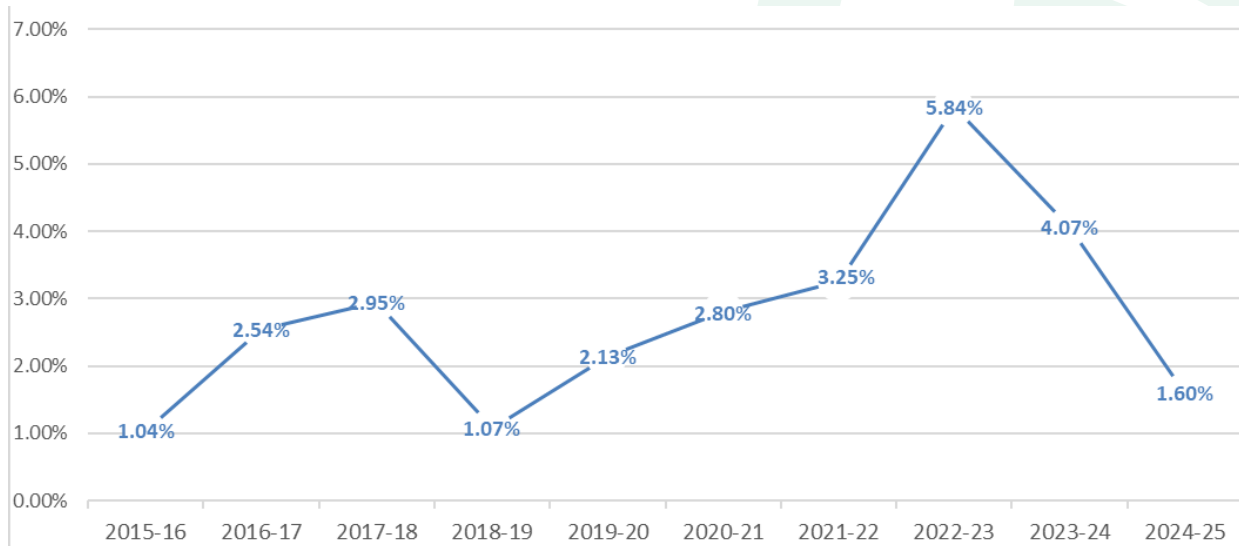
BUDGET CATEGORY	CURRENT BUDGET	2024-25 BUDGET	\$ CHANGE	% CHANGE
Operation of Plant	\$ 1,406,241	\$ 1,336,906	\$ (69,335)	-4.9%
Maintenance of Plant	\$ 332,410	\$ 332,500	\$ 90	0.0%
Environmental Mgmt/Security of Plant	\$ 2,950	\$ 134,350	\$ 131,400	4454.2%
Employee Benefits	\$ 484,379	\$ 416,512	\$ (67,867)	-14.0%
School Construction Bonds	\$ 4,678,042	\$ 4,725,925	\$ 47,883	1.0%
Bus/Vehicle Purchase Notes (BANS)	\$ 371,020	\$ 308,627	\$ (62,393)	-16.8%
TOTAL CAPITAL EXPENSE	\$ 7,275,042	\$ 7,254,820	\$ (20,222)	-0.3%

HISTORIC TRENDS – SPENDING & TAXES

DISTRICT SPENDING OVER THE LAST DECADE

SCHOOL YEAR	BUDGET	\$ CHANGE	% CHANGE
2024/2025	\$ 32,084,906	\$ 504,536	1.60%
2023/2024	\$ 31,580,370	\$ 1,233,970	4.07%
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%
TEN YEAR AVERAGE		\$ 755,174	2.69%

BUDGET SPENDING TRENDS



DISTRICT TAXES OVER THE PAST DECADE

SCHOOL YEAR	TAX LEVY	\$ CHANGE	% CHANGE
2024/2025	\$ 7,901,696	\$ 281,747	3.70%
2023/2024	\$ 7,619,949	\$ 191,541	2.58%
2022/2023	\$ 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%)
TEN YEAR AVERAGE		\$ 135,335	1.90%

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.

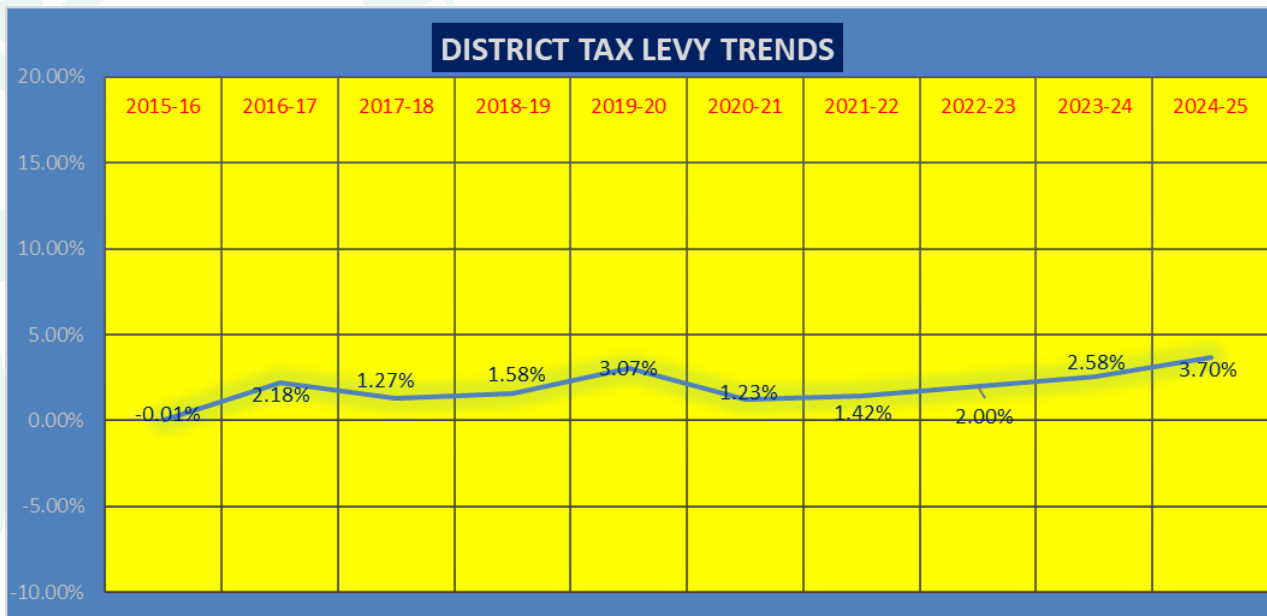
GREENE CENTRAL SCHOOL DISTRICT PROPOSED TAX LEVY (2024-2025)

• **\$281,747 (3.70% INCREASE OVER 2023-2024)**

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, **Natalie McMahon** and **Brian Milk** currently hold the two seats and one seat is vacant due to the resignation of **Seth Barrows**.

The two (2) individuals with the highest number of votes at the May 21, 2024 election will fill the two (2) expiring board seats, which are for three-year terms (7/1/24 – 6/30/27). The resignation vacancy will be filled by the person with the third highest votes. This will be a shorter term, with the candidate taking office immediately after the election (May 22, 2024) and serving the remainder of the unexpired term through June 30, 2025.

TRANSPORTATION PROPOSITION

Shall the Greene Central School District, Chenango County, New York, be authorized to purchase two full-size school buses, one van and one SUV, including costs incidental thereto, at a total maximum estimated cost of Four Hundred Thirteen Thousand One Hundred Eighty Two Dollars (\$413,182), and that such sum shall be raised by the levy of a tax upon the taxable property of said School District to be 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?