



Greene Central School NEWSLETTER

Volume XL, Number 2

Budget 2021

Proposed Budget 2021-22

Budget Spending: \$28,671,998

Budget Increase: 3.25% / \$902,967

Estimated Tax Levy Increase: 1.42% / \$101,958

Budget Hearing

Monday, May 10, 2021

Middle School/High School Auditorium

6:00 p.m.

See district web site for budget details.

Budget Vote

Tuesday, May 18, 2021

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:

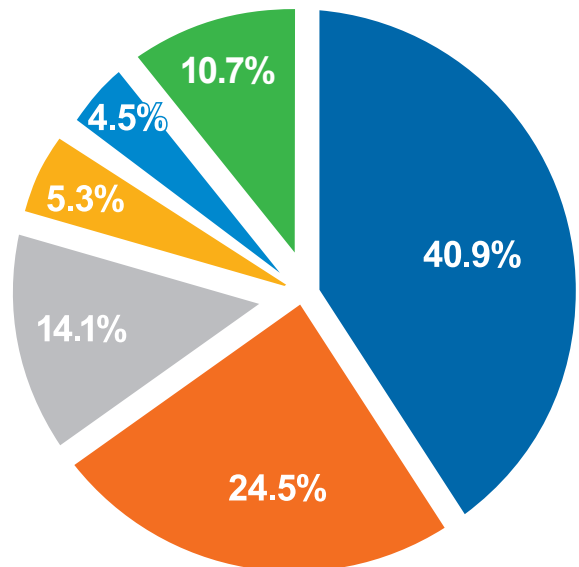
- General Budget (Expenditure & Revenue details on pages 3-7)
- Election of Two (2) New Board Members

BUDGET SUMMARY

	2020-21	2021-22
Total Budget	\$27,769,031	\$28,671,998
Dollar Increase		\$902,967
Percent Increase		3.25%

WHAT DO WE SPEND MONEY ON?

Instruction	40.9%	\$ 11,729,732
Employee Benefits	24.5%	\$ 7,037,622
Debt Service	14.1%	\$ 4,034,792
Buildings & Grounds	5.3%	\$ 1,527,450
Transportation	4.5%	\$ 1,298,340
Administrative Services	<u>10.7%</u>	\$ <u>3,044,062</u>
	100.0%	\$ 28,671,998

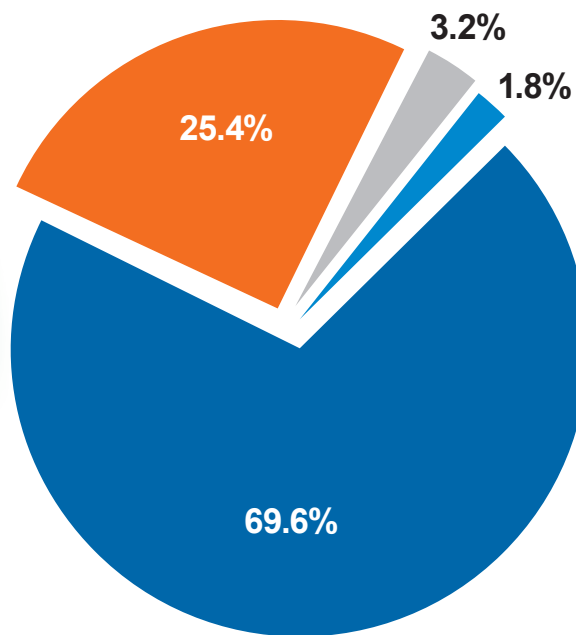




STATE AID DEPENDENT

State Aid	69.6%	\$ 19,951,045
Property Taxes	25.4%	\$ 7,282,753
Other Revenues	3.2%	\$ 925,000
Transfer from Reserves	0.0%	\$ 0
Appropriated Fund Balance	<u>1.8%</u>	\$ <u>513,200</u>
	100.0%	\$ 28,671,998

WHERE DOES THE DISTRICT REVENUE COME FROM?



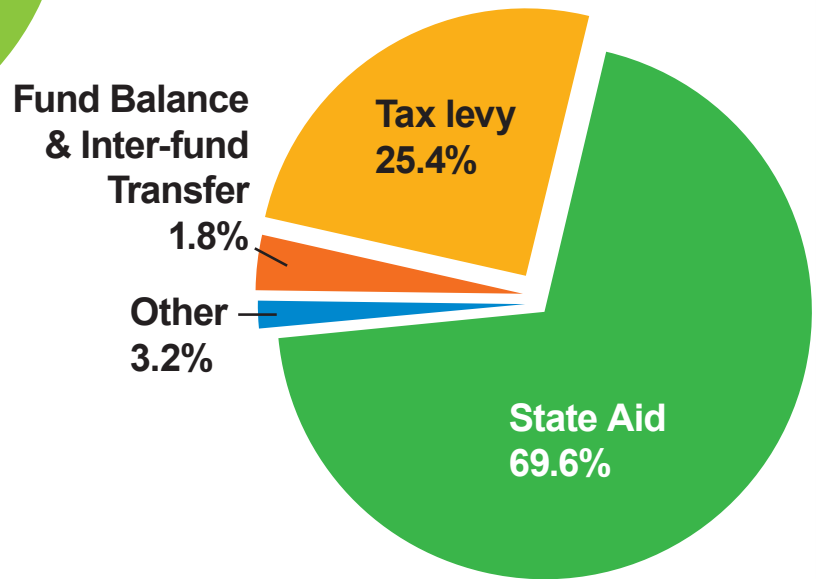
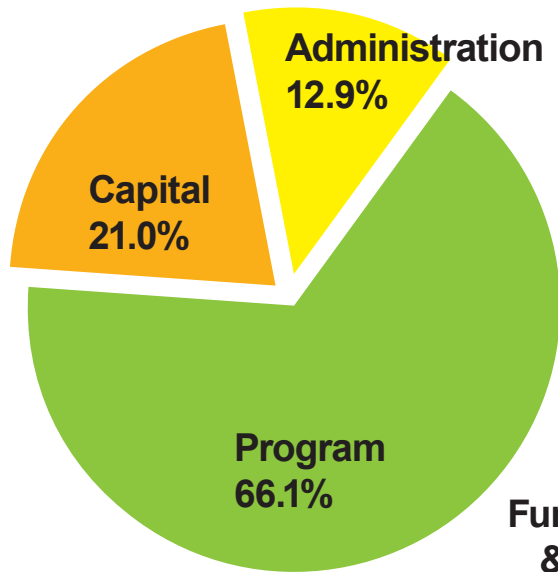
GREENE CENTRAL SCHOOL DISTRICT: 2021-22 BUDGET

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	2021-2022 BUDGET	\$ CHANGE	% CHANGE
Administration	\$ 3,672,798	\$ 3,699,422	\$ 26,624	0.7%
Program	\$ 18,182,806	\$ 18,955,594	\$ 772,788	4.3%
Capital	\$ 5,913,427	\$ 6,016,982	\$ 103,555	1.8%
TOTAL EXPENDITURES	\$ 27,769,031	\$ 28,671,998	\$ 902,967	3.25%



REVENUE

	CURRENT BUDGET	2021-2022 BUDGET	\$ CHANGE	% CHANGE
State Aid	\$ 18,898,828	\$ 19,951,045	\$ 1,052,217	5.6%
Other Revenues	\$ 719,000	\$ 925,000	\$ 206,000	28.6%
Fund Balance	\$ 513,200	\$ 513,200	\$ 0	0.0%
Inter-fund Transfer	\$ 457,208	\$ 0	\$ (457,208)	(100%)
Property Taxes	\$ 7,180,795	\$ 7,282,753	\$ 101,958	1.42%
TOTAL REVENUE	\$ 27,769,031	\$ 28,671,998	\$ 902,967	3.25%

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	2021-22 BUDGET	\$ CHANGE	% CHANGE
Board of Education	\$ 6,000	\$ 4,200	\$ (1,800)	(30.0%)
District Clerk	\$ 6,320	\$ 3,750	\$ (2,570)	(40.7%)
Advertising	\$ 750	\$ 750	\$ 0	0.0%
Chief School Administrator	\$ 234,550	\$ 241,156	\$ 6,606	2.8%
Business Administration	\$ 441,337	\$ 443,082	\$ 1,745	0.4%
Auditing	\$ 20,500	\$ 21,500	\$ 1,000	4.9%
Tax Collector	\$ 8,600	\$ 8,200	\$ (400)	(4.7%)
Purchasing	\$ 7,789	\$ 7,216	\$ (573)	(7.4%)
Legal	\$ 6,000	\$ 6,000	\$ 0	0.0%
Records Management	\$ 8,462	\$ 8,239	\$ (223)	(2.6%)
Personnel-Labor Relations	\$ 25,891	\$ 28,078	\$ 2,187	8.4%
Public Inform. & Services	\$ 32,035	\$ 32,737	\$ 702	2.2%
Central Printing & Mailing	\$ 139,600	\$ 143,600	\$ 4,000	2.9%
Central Data Processing	\$ 826,118	\$ 760,337	\$ (65,781)	(8.0%)
Unallocated Insurance	\$ 115,260	\$ 117,565	\$ 2,305	2.0%
School Association Dues	\$ 8,550	\$ 8,650	\$ 100	1.2%
Boces Administrative Costs	\$ 568,467	\$ 589,928	\$ 21,461	3.8%
Curriculum Dev. & Superv.	\$ 22,300	\$ 22,969	\$ 669	3.0%
Supervision Regular School	\$ 609,196	\$ 596,105	\$ (13,091)	(2.1%)
Employee Benefits	\$ 565,073	\$ 655,360	\$ 90,287	15.9%
Transfer to School Lunch	\$ 20,000	\$ 0	\$ (20,000)	(100%)
Total Administrative Expenses	\$ 3,672,798	\$ 3,699,422	\$ 26,624	0.7%



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	2021-22 BUDGET	\$ CHANGE	% CHANGE
Legal – Program	\$ 14,000	\$ 14,000	\$ 0	0.0%
Instruction-Regular Schools	\$ 6,291,652	\$ 6,471,242	\$ 179,590	2.9%
Programs-Students w/Disab.	\$ 3,071,674	\$ 3,191,096	\$ 119,422	3.9%
Occupational Education	\$ 660,040	\$ 681,312	\$ 21,272	3.2%
Instruction-Special Schools	\$ 55,222	\$ 38,724	\$ (16,498)	(29.9%)
School Library & Media	\$ 255,961	\$ 246,142	\$ (9,819)	(3.8%)
Audio Visual	\$ 3,000	\$ 3,000	\$ 0	0.0%
Computer Instruction	\$ 148,123	\$ 175,949	\$ 27,826	18.8%
Guidance Services	\$ 276,942	\$ 288,215	\$ 11,273	4.1%
Health Services	\$ 96,870	\$ 99,604	\$ 2,734	2.8%
Educ. Support Services	\$ 66,920	\$ 132,129	\$ 65,209	97.4%
Social Work Services	\$ 0	\$ 0	\$ 0	0.0%
Co-Curricular Activities	\$ 46,130	\$ 55,354	\$ 9,224	20.0%
Interscholastic Athletics	\$ 310,069	\$ 317,515	\$ 7,446	2.4%
District Transportation	\$ 1,238,257	\$ 1,269,640	\$ 31,383	2.5%
Garage Building	\$ 30,500	\$ 28,700	\$ (1,800)	(5.9%)
Recreation (Pool)	\$ 13,750	\$ 13,750	\$ 0	0.0%
Employee Benefits	\$ 5,603,696	\$ 5,929,222	\$ 325,526	5.8%
TOTAL PROGRAM EXPENSE	\$ 18,182,806	\$ 18,955,594	\$ 772,788	4.3%

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.

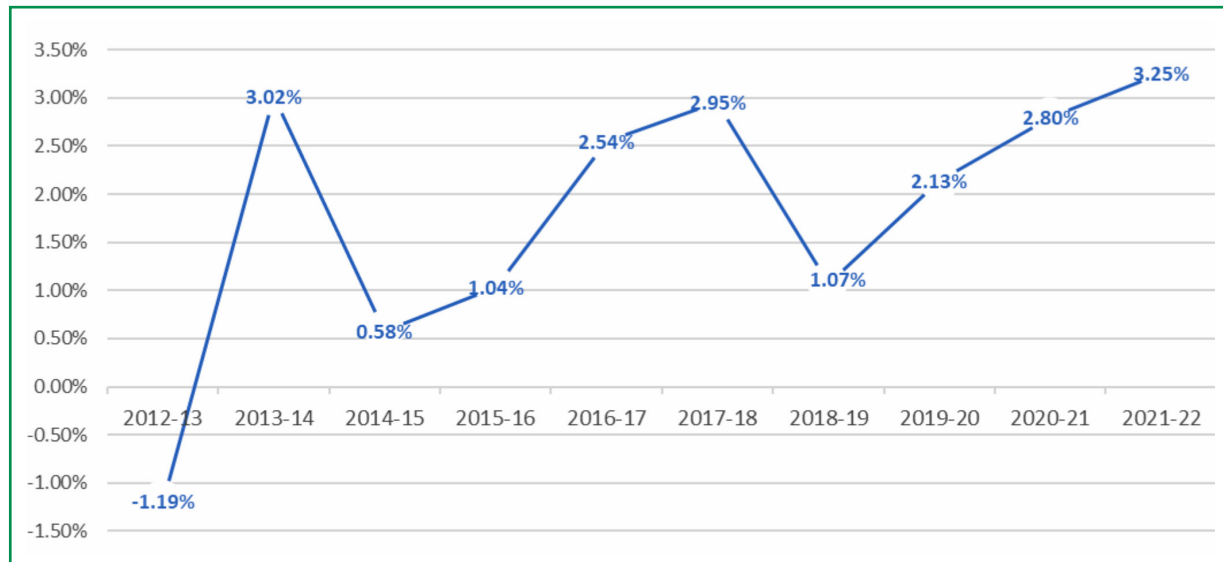
BUDGET CATEGORY	CURRENT BUDGET	2021-22 BUDGET	\$ CHANGE	% CHANGE
Operation of Plant	\$ 1,192,070	\$ 1,242,400	\$ 50,330	4.2%
Maintenance of Plant	\$ 280,890	\$ 282,100	\$ 1,210	0.4%
Environmental Management	\$ 2,450	\$ 2,950	\$ 500	20.4%
Employee Benefits	\$ 363,868	\$ 454,740	\$ 90,872	25.0%
School Construction Bonds	\$ 3,745,925	\$ 3,720,788	\$ (25,137)	(0.7%)
Bus Purchase Notes	\$ 328,224	\$ 314,004	\$ (14,220)	(4.3%)
TOTAL CAPITAL EXPENSE	\$ 5,913,427	\$ 6,016,982	\$ 103,555	1.8%

HISTORIC TRENDS – SPENDING & TAXES

DISTRICT SPENDING OVER THE LAST DECADE

SCHOOL YEAR	BUDGET	\$ CHANGE	% CHANGE
2020/2021	\$ 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%
2012/2013	\$ 23,676,294	\$ (284,226)	(1.19%)
TEN YEAR AVERAGE	\$ 25,896,928	\$ 471,148	1.81%

BUDGET SPENDING TRENDS



DISTRICT TAXES OVER THE PAST DECADE

SCHOOL YEAR	TAX LEVY	\$ CHANGE	% CHANGE
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%
2012/2013	\$ 6,183,146	\$ 86,455	1.42%
TEN YEAR AVERAGE	\$ 6,754,463	\$ 118,606	1.76%

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 (2021-2022)

• \$101,958 (1.42% increase over 2020-2021)

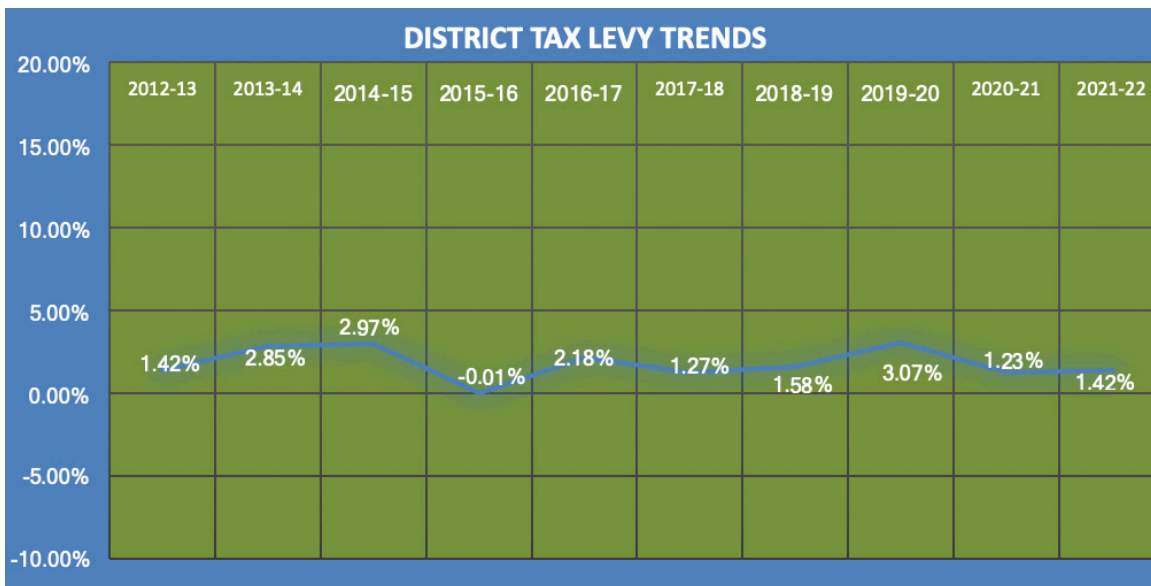
TAX RATE

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 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 two Board of Education vacancies, **Brian Milk** and **Scott Youngs** currently hold the two seats.

The two (2) individuals receiving the largest number of votes shall be elected to fill the 3-year vacancies 7/1/2021– 6/30/2024.