



# Greene Central School **NEWSLETTER**

## **PROPOSED BUDGET 2023-24**

Budget Spending: .....	\$31,580,370
Budget Increase: .....	4.07% / \$1,233,970
Estimated Tax Levy Increase: .....	2.58% / \$191,541

### **BUDGET HEARING**

**Monday, May 8, 2023**  
**Middle School/  
High School Auditorium**  
**6:00 p.m.**

*See district web site for budget details.*

### **BUDGET VOTE**

**Tuesday, May 16, 2023**  
**Middle School/High School  
Auditorium Lobby**  
**11:00 a.m. – 8:00 p.m.**

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## **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
- ▶ Bus Proposition
- ▶ Election of Two (2) New Board Members
- ▶ Moore Memorial Library Proposition



## BUDGET SUMMARY

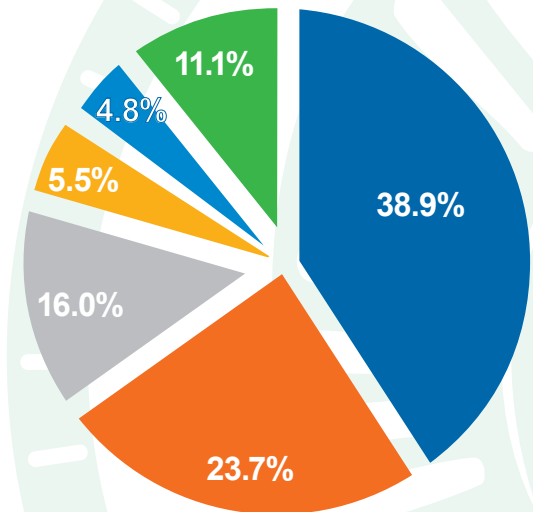
	2022-23	2023-24
<b>TOTAL BUDGET</b>	<b>\$30,346,400</b>	<b>\$31,580,370</b>
<b>DOLLAR INCREASE</b>		<b>\$1,233,970</b>
<b>PERCENT INCREASE</b>		<b>4.07%</b>

## WHAT DO WE SPEND MONEY ON?

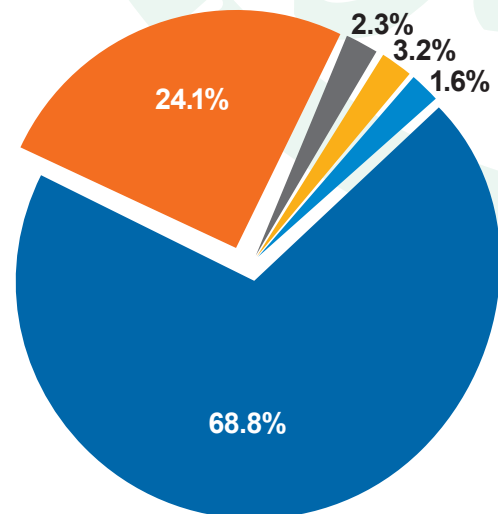
Instruction	38.9%	\$ 12,298,854
Employee Benefits	23.7%	\$ 7,484,950
Debt Service	16.0%	\$ 5,049,062
Buildings & Grounds	5.5%	\$ 1,741,601
Transportation	4.8%	\$ 1,500,875
Administrative Services	11.1%	\$ 3,505,028
	100%	\$ 31,580,370

## STATE AID DEPENDENT

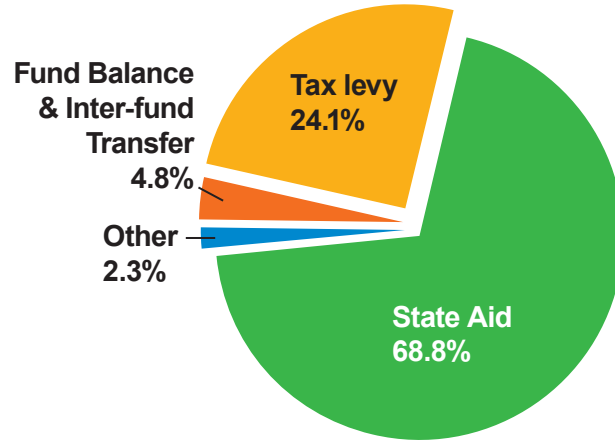
State Aid	68.8%	\$ 21,707,378
Property Taxes	24.1%	\$ 7,619,949
Other Revenues	2.3%	\$ 740,000
Transfer from Reserves	3.2%	\$ 999,843
Appropriated Fund Balance	1.6%	\$ 513,200
	100.0%	\$ 31,580,370



## WHERE DOES THE DISTRICT REVENUE COME FROM?



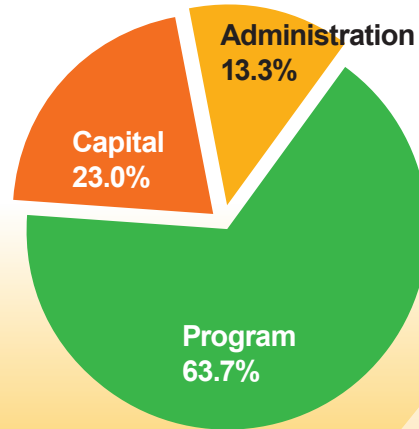
## TOTAL REVENUE BUDGET



## REVENUE

	CURRENT BUDGET	2023-2024 BUDGET	\$ CHANGE	% CHANGE
State Aid	\$ 21,337,378	\$ 21,707,378	\$ 370,000	1.7%
Other Revenues	\$ 510,014	\$ 740,000	\$ 229,986	45.1%
Fund Balance	\$ 513,200	\$ 513,200	\$ 0	0.0%
Inter-fund Transfer	\$ 557,400	\$ 999,843	\$ 442,443	79.4%
Property Taxes	\$ 7,428,408	\$ 7,619,949	\$ 191,541	2.58%
<b>TOTAL REVENUE</b>	<b>\$ 30,346,400</b>	<b>\$ 31,580,370</b>	<b>\$ 1,233,970</b>	<b>4.07%</b>

## TOTAL EXPENDITURES BUDGET



## EXPENDITURES

	CURRENT BUDGET	2023-2024 BUDGET	\$ CHANGE	% CHANGE
Administration	\$ 3,994,465	\$ 4,193,540	\$ 199,075	5.0%
Program	\$ 19,238,037	\$ 20,111,788	\$ 873,751	4.5%
Capital	\$ 7,113,898	\$ 7,275,042	\$ 161,144	2.3%
<b>TOTAL EXPENDITURES</b>	<b>\$ 30,346,400</b>	<b>\$ 31,580,370</b>	<b>\$ 1,233,970</b>	<b>4.07%</b>

# GREENE CENTRAL SCHOOL DISTRICT: 2023-24 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	2023-24 Budget	\$ Change	% Change
Board of Education	\$ 11,861	\$ 12,788	\$ 927	7.8%
District Clerk	\$ 3,890	\$ 4,390	\$ 500	12.9%
Advertising	\$ 750	\$ 750	\$ 0	0.0%
Chief School Administrator	\$ 237,691	\$ 239,771	\$ 2,080	0.9%
Business Administration	\$ 467,570	\$ 475,130	\$ 7,560	1.6%
Auditing	\$ 25,000	\$ 17,500	\$ (7,500)	(30.0%)
Tax Collector	\$ 8,326	\$ 8,200	\$ (126)	(1.5%)
Purchasing	\$ 7,733	\$ 7,588	\$ (145)	(1.9%)
Legal	\$ 4,000	\$ 6,000	\$ 2,000	50.0%
Records Management	\$ 34,106	\$ 2,120	\$ (31,986)	(93.8%)
Personnel-Labor Relations	\$ 32,669	\$ 11,404	\$ (21,265)	(65.1%)
Public Inform. & Services	\$ 111,254	\$ 124,921	\$ 13,667	12.3%
Central Printing & Mailing	\$ 143,600	\$ 170,100	\$ 26,500	18.5%
Central Data Processing	\$ 826,437	\$ 983,897	\$ 157,460	19.1%
Unallocated Insurance	\$ 119,916	\$ 124,715	\$ 4,799	4.0%
School Association Dues	\$ 8,650	\$ 8,650	\$ 0	0.0%
Boces Administrative Costs	\$ 610,385	\$ 606,252	\$ (4,133)	(0.7%)
Curriculum Dev. & Supv.	\$ 23,715	\$ 24,715	\$ 1,000	4.2%
Supervision Regular School	\$ 643,086	\$ 676,137	\$ 33,051	5.1%
Employee Benefits	\$ 673,826	\$ 688,512	\$ 14,686	2.2%
Transfer to School Lunch	\$ 0	\$ 0	\$ 0	0.0%
<b>Total Administrative Expenses</b>	<b>\$ 3,994,465</b>	<b>\$ 4,193,540</b>	<b>\$ 199,075</b>	<b>5.0%</b>

## 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	2023-24 BUDGET	\$ CHANGE	% CHANGE
Legal – Program	\$ 31,000	\$ 30,500	\$ (500)	(1.6%)
Instruction-Regular Schools	\$ 6,528,986	\$ 6,893,306	\$ 364,320	5.6%
Programs-Students w/Disab.	\$ 3,040,604	\$ 3,073,498	\$ 32,894	1.1%
Occupational Education	\$ 775,479	\$ 735,654	\$ (39,825)	(5.1%)
Instruction-Special Schools	\$ 62,252	\$ 46,255	\$ (15,997)	(25.7%)
School Library & Media	\$ 269,793	\$ 265,653	\$ (4,140)	(1.5%)
Audio Visual	\$ 3,000	\$ 3,000	\$ 0	0.0%
Computer Instruction	\$ 220,746	\$ 276,245	\$ 55,499	25.1%
Guidance Services	\$ 299,551	\$ 314,765	\$ 15,214	5.1%
Health Services	\$ 102,624	\$ 107,810	\$ 5,186	5.4%
Educ. Support Services	\$ 139,414	\$ 146,183	\$ 6,769	4.9%
Social Work Services	\$ 0	\$ 0	\$ 0	0.0%
Co-Curricular Activities	\$ 52,700	\$ 55,700	\$ 3,000	5.7%
Interscholastic Athletics	\$ 301,539	\$ 330,585	\$ 29,046	9.6%
District Transportation	\$ 1,384,043	\$ 1,442,375	\$ 58,332	4.2%
Garage Building	\$ 38,900	\$ 58,500	\$ 19,600	50.4%
Recreation (Pool)	\$ 13,850	\$ 19,700	\$ 5,850	42.2%
Employee Benefits	\$ 5,973,556	\$ 6,312,059	\$ 338,503	5.7%
<b>TOTAL PROGRAM EXPENSE</b>	<b>\$ 19,238,037</b>	<b>\$ 20,111,788</b>	<b>\$ 873,751</b>	<b>4.5%</b>

## 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.

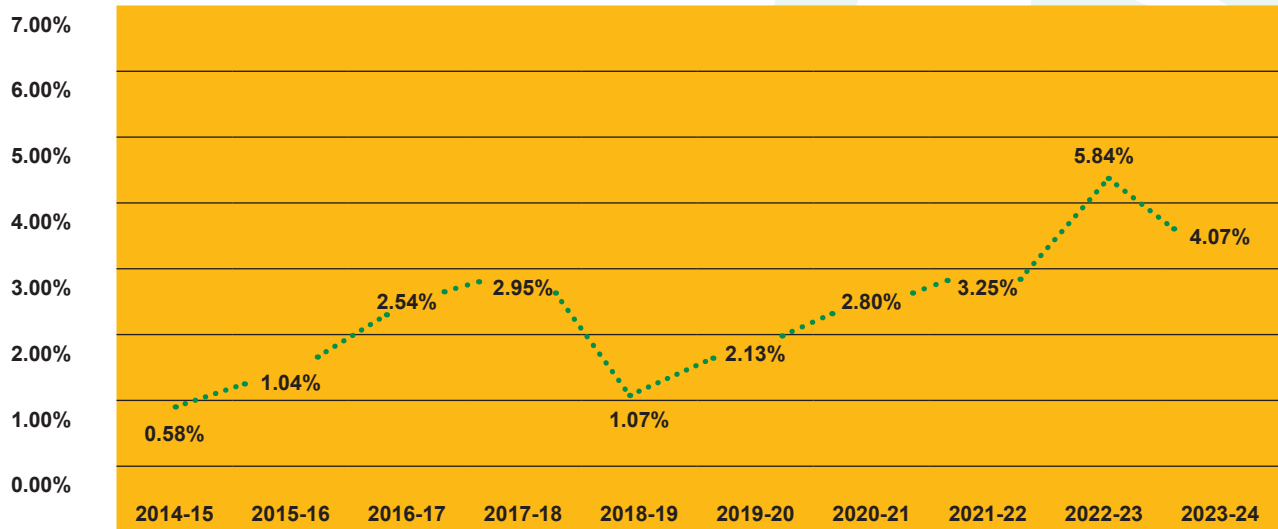
BUDGET CATEGORY	CURRENT BUDGET	2022-23 BUDGET	\$ CHANGE	% CHANGE
Operation of Plant	\$ 1,356,980	\$ 1,406,241	\$ 49,261	3.6%
Maintenance of Plant	\$ 371,255	\$ 332,410	\$ (38,845)	(10.5%)
Environmental Management	\$ 2,950	\$ 2,950	\$ 0	0.0%
Employee Benefits	\$ 427,138	\$ 484,379	\$ 57,241	13.4%
School Construction Bonds	\$ 4,627,419	\$ 4,678,042	\$ 50,623	1.1%
Bus Purchase Notes	\$ 328,156	\$ 371,020	\$ 42,864	13.1%
<b>TOTAL CAPITAL EXPENSE</b>	<b>\$ 7,113,898</b>	<b>\$ 7,275,042</b>	<b>\$ 161,144</b>	<b>2.3%</b>

# HISTORIC TRENDS – SPENDING & TAXES

## DISTRICT SPENDING OVER THE LAST DECADE

SCHOOL YEAR	BUDGET	\$ CHANGE	% CHANGE
<b>2023/2024</b>	<b>\$ 31,580,370</b>	<b>\$ 1,233,970</b>	<b>4.07%</b>
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%
<b>TEN YEAR AVERAGE</b>	<b>\$ 27,273,715</b>	<b>\$ 718,877</b>	<b>2.64%</b>

## BUDGET SPENDING TRENDS



## DISTRICT TAXES OVER THE PAST DECADE

SCHOOL YEAR	TAX LEVY	\$ CHANGE	% CHANGE
<b>2023/2024</b>	<b>\$ 7,619,949</b>	<b>\$ 191,541</b>	<b>2.58%</b>
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%)
2014/2015	\$ 6,548,349	\$ 189,000	2.97%
<b>TEN YEAR AVERAGE</b>	<b>\$ 7,005,050</b>	<b>\$ 126,060</b>	<b>1.80%</b>

# 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 (2023-2024)

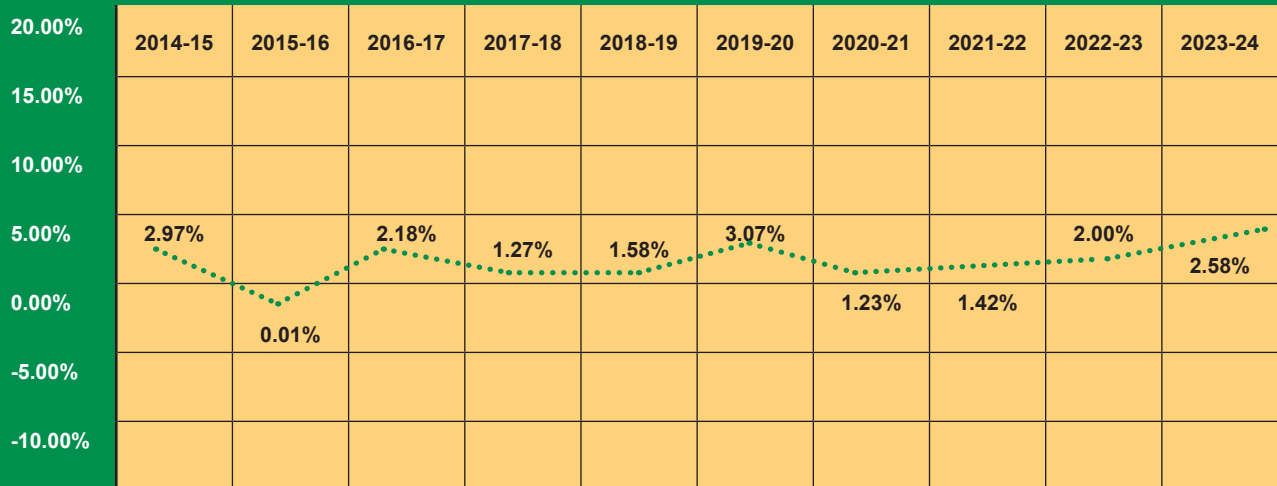
• **\$191,541 (2.58% INCREASE OVER 2022-2023)**

**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%

## DISTRICT TAX LEVY TRENDS



## 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, **Douglas Markham** and **Nicholas Drew** currently hold the two seats.

The following people have filed petitions with the Clerk of the District prior to the deadline of April 17, 2023 at 5:00 p.m. The two (2) individuals receiving the largest number of votes shall be elected to fill the 3-year vacancies covering 7/1/2023-6/30/2026

**Samantha Howe Emily Riggs Douglas Markham Maria McKown**

## TRANSPORTATION PROPOSITION

Shall the Greene Central School District, Chenango County, New York, be authorized to purchase two school buses, one van and one maintenance truck, including costs incidental thereto, at a total maximum estimated cost of Four Hundred Twenty One Thousand Four Hundred Ninety Six Dollars (\$421,496), 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?

## MOORE MEMORIAL LIBRARY PROPOSITION

Shall the proposition be approved authorizing the Board of Education of the Greene Central School District to levy taxes annually in the amount of One Hundred Ninety Eight Thousand Dollars (\$198,000) and to pay over such monies to the trustees of the Moore Memorial Library for purposes of funding the Moore Memorial Library?



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# MOORE MEMORIAL LIBRARY

## 2023 PROPOSED TAX LEVY INCREASE



The Board of Trustees of the Moore Memorial Library is requesting an additional \$20,000 from the taxpayers to support the cost of programming, materials, and staffing. The proposition placed on the School District Budget Ballot seeks a levy of \$198,000. This figure includes the \$178,000 previously approved by the taxpayers, plus the additional \$20,000 request. Our last increase request of \$20,000 was submitted and approved in 2018. If the request is denied, the library continues to receive \$178,000 annually.

Moore Memorial Library has grown as a community resource through a combination of grants, tax dollars, and the donation by businesses and many individuals of time, talent and funds. The library offers free WiFi, downloadable e-books, audio books, and magazines as well as a suite of electronic resources that may be accessed both inside and outside the library. The library continues to provide programming for children and adults. The computer center offers free computer classes and one-on-one help. In 2015 the Greene library and the 8 other libraries in Chenango County, through a grant from the United Way began offering the Dolly Parton Imagination Library which allows every child under the age of five, living in Chenango County to receive a free book each month from birth until age five.

Moore Memorial Library's nature as a private association overseeing public library services imparts unusual responsibilities and opportunities. Total operating expenses in 2018 were \$232,320. Our projected operating expenses for 2023 are \$309,073. Factors that impact our budget include significant annual increases in the minimum wage since 2018 and increased utility and supply expenses. Due to the increased minimum wage and increased utility costs, the library has been forced to reduce other budget lines such as book purchases and programming in the 2023 budget. In order to continue to be responsive to the needs of the community, maintain current staffing, hours and excellent service, and continue to offer the Public Computer Center, the Board of Trustees is asking the community for additional funds to support operating expenses. The most recent library tax levy occurred in 2018. All library services are available to all members of the community.

If the proposition is approved, you will be asked to pay the additional amount when you remit your school taxes in the Fall. The amount is estimated to be an increase of .0523 per 1,000.

For example: A person with property valued at \$100,000 would pay an additional \$5.23 in taxes.

If you have any further questions, please feel free to contact the members of the Board of Trustees:

*Jim Ruth, President*

*Nancy Bromley*

*David Fowlston*

*Mike Paino*

*Gordon Hinman, Vice President*

*Christine Buck*

*Gary Breuilly*

*Karen Raymond*



## BUDGET NUMBERS PROPOSED 2023-MOORE MEMORIAL LIBRARY

Disbursements	2023	2022	Difference	Notes	2023	2022	Receipts
Salaries	189,740.00	176,500.00	13,240.00	7.5% increase	\$30,000.00	\$34,000.00	Dividends-income
Benefits/Tax liabilities	19,925.00	18,543.00	1,382.00	10.5% of salary	\$7,600.00	\$7,600.00	Interest-income
Professional Fees	6,000.00	6,000.00	0.00		\$4,500.00	\$4,500.00	Fines
Books	14,000.00	14,000.00	0.00		\$1,500.00	\$1,500.00	Gifts & Contributions
Periodicals	1,500.00	1,500.00	0.00		\$1,875.00	\$1,875.00	LLSA
LP Circuit	200.00	200.00	0.00	2023 contract	\$198,000.00	\$178,000.00	Tax Levy
Video Circuit	200.00	200.00	0.00	2023 contract	\$54,138.00	\$45,349.00	Tech. Grant/Other Foundations
Audios Circuit	0.00	300.00	-300.00	2023 contract	\$4,000.00	\$3,000.00	Program Grants
Books & Music on CDs	700.00	1,000.00	-300.00		\$1,200.00	\$1,200.00	Book Sale
DVD	700.00	1,000.00	-300.00		\$5,000.00	\$5,000.00	Contingency Reserve Fund
Electronic Database	460.00	460.00	0.00	2023 contract	\$460.00	\$460.00	Electronic Database Grant
Copier	0.00	0.00	0.00		\$200.00	\$200.00	GoodSearch/Amazon/Ebay
Book Processing	600.00	500.00	100.00		\$500.00	\$500.00	Fax fees
Fuel Oil	600.00	1,000.00	-400.00		\$100.00	\$100.00	Copier
Telephone	480.00	400.00	80.00	e-rate discount		\$0.00	Lab Revenue
Electricity	11,000.00	10,000.00	1,000.00		\$309,073.00	\$283,284.00	Total Income
Insurance-BOT, Prop, WC	13,860.00	13,200.00	660.00	BOT, Prop,WC	5% increase		
Supplies-Custodial	1,800.00	1,800.00	0.00				
Supplies & Equipment Library	3,000.00	3,000.00	0.00				
Maintenance Contracts	7,500.00	7,500.00	0.00				
Maint Building & Grounds	2,200.00	2,000.00	200.00				
Water & Sewer	600.00	600.00	0.00				
Misc	150.00	150.00	0.00				
Postage	175.00	150.00	25.00				
Petty Cash	0.00	0.00	0.00				
Programs	3,000.00	2,500.00	500.00				
Conferences & Cont Ed	100.00	100.00	0.00				
Annual Automation fee	12,327.00	12,928.00	-601.00	2023 contract			
Contingency Line	5,000.00	5,000.00	0.00				
Computer/software/ website	12,000.00	1,500.00	10,500.00	Lab Machines			
Mileage	150.00	150.00	0.00				
Refreshments	150.00	150.00	0.00				
Downloadable Audio	581.00	581.00	0.00	2023 contract			
Movie License	375.00	372.00	3.00	2023 contract			
<b>Total Expenditures</b>	<b>309,073.00</b>	<b>283,284.00</b>	<b>25,789.00</b>				

Budget Approved: 11/20/2022