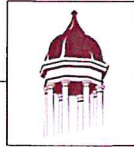


# **Annual Budget Hearing 2022/2023 Proposed Budget**

Greenville Central School District  
Tuesday, May 3, 2022



Middle/High School Auditorium  
6:30 pm



## **Ballot Propositions**

- 2022/2023 Proposed School Budget/Tax Levy
- Rensselaerville Public Library
- Greenville Public Library
- Capital Reserve Account
- Purchase of School Vehicles
- Board of Education Elections



## Proposed Budget

2022/2023 Proposed Budget	\$33,697,442
2021/2022 Approved Budget	\$32,886,167
Increase Amount	+\$811,275
Increase Percent	+2.47%

2022/2023 Proposed Tax Levy	\$17,749,556
2021/2022 Approved Tax Levy	\$17,358,979
Increase Amount	+\$390,577
Increase Percent	+ 2.25%



## Public Library

### Greenville

#### Public Library

- \$700 Increase
- Proposed Budget of \$43,400

### Rensselaerville

#### Public Library

- \$563 Increase
- Proposed Budget of \$28,758

If the proposition is defeated,  
the funding is maintained at the same level as last year.

\$42,700

\$28,195

*Any increase to the public library budget must be listed on the ballot and approved by the voters.*



## Capital Reserve

### Capital Reserve Account

Purpose of financing the purchase or construction of, and general improvement, reconstruction, renovations or additions to the District Buildings.

- \$2,000,000 Limit
- 10 year term



## Purchase of School Vehicles

As per District's Fleet Replacement Plan

- 8 Buses, 2 Van – Summer 2022
- 5 Year Serial Bond  
Not to Exceed \$1,193,760  
(includes trade-in value)





## Board of Education Election

The voters will elect two (2) individuals for a three (3) year term for Board of Education

Listed as they will appear on the 2022-2023 ballot, as per required drawing, are candidates:

- David Finch
- Elaine Dykeman
- Kevin R. Bucci
- S. Jay Goodman
- Dr. Glenn Yelich
- James A. Bucci III



## Budget Highlights

- Able to keep programming & curriculum at current level.
- Communication Specialist
- Herbicide Free Weed Control Sprayer
- Dust Collector and Ventilation Upgrade in Wood Shop
- State Aid increase in Foundation Aid
- Able to keep the Tax Levy under the Maximum Tax Cap



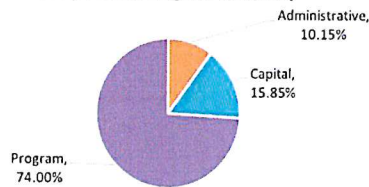


## 3 Part Budget Component

Three Part Budget Component- Proposed 2022/2023

	2022/2023	2021/2022	Change \$	Change %	% of Budget
Administrative	3,419,702	3,276,274	143,428	4.38%	10.15%
Capital	5,340,819	5,021,497	319,322	6.36%	15.85%
Program	24,936,921	24,588,396	348,525	1.42%	74.00%
<b>Total</b>	<b>33,697,442</b>	<b>32,886,167</b>	<b>811,275</b>	<b>2.47%</b>	<b>100.00%</b>

2022-2023 Three Part Component  
Proposed Budget Summary



## Administrative Budget Component

Administrative Component- Proposed Budget 2022/2023

Function	Code	2022/2023	2021/2022	Change \$	Change %
Board of Education	1099	33,364	31,954	1,410	4.41%
Central Administration	1299	232,836	240,450	(7,614)	-3.17%
Finance	1399	363,471	343,352	20,119	5.86%
Legal Services (50% of Budget)	1420	30,000	30,000	-	0.00%
Personnel/Human Resources	1430	195,410	189,337	6,073	3.21%
Public Information/Printing	1480	66,927	22,940	43,987	191.75%
Other Central Services	1660	43,250	40,000	3,250	8.13%
Data Processing	1680	61,546	56,365	5,181	9.19%
Insurance	1910	146,803	147,427	(624)	-0.42%
School Association Dues	1920	26,600	26,600	-	0.00%
Other Special Items (BOCES Admin. Costs & Bond Expenses)	1989	312,686	295,932	16,754	5.66%
Curriculum Development	2010	131,223	125,312	5,911	4.72%
Regular School Supervision	2020	719,694	690,557	29,137	4.22%
Research, Evaluation & Planning	2060	23,025	23,010	15	0.07%
In-Service Education	2070	152,120	162,309	(10,189)	-6.28%
Instruction	2999	185,891	180,039	5,852	3.25%
Employee Benefits	9098	694,856	670,690	24,166	3.60%
<b>Total, Administrative Budget</b>		<b>3,419,702</b>	<b>3,276,274</b>	<b>143,428</b>	<b>4.38%</b>



## Capital Budget Component

### Capital Component- Proposed Budget 2022/2023

Function	Code	2022/2023	2021/2022	Change \$	Change %
Operation & Maintenance	1620	2,026,870	1,998,870	28,000	1.40%
Judgement & Claims	1930	1,000	1,000	-	0.00%
Refund of Taxes	1964	1,000	1,000	-	0.00%
Purchase of Bus/Van	5510	-	-	-	0.00%
Inter-fund Transfer to Capital	9530	420,000	190,000	230,000	121.05%
Employee Benefits	9098	657,759	648,774	8,985	1.38%
Debt Service-Serial Bonds	9799	2,234,190	2,181,853	52,337	2.40%
Debt Service-BAN	9799	-	-	-	0.00%
<b>Total, Capital Budget</b>		<b>5,340,819</b>	<b>5,021,497</b>	<b>319,322</b>	<b>6.36%</b>



## Program Budget Component

### Program Component- Proposed budget 2022/2023

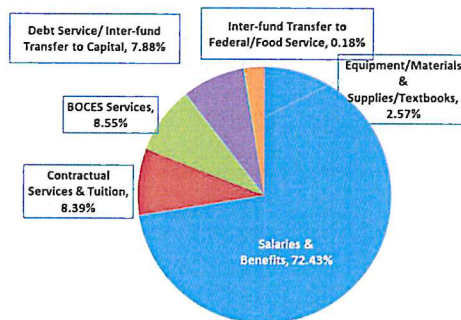
Function	Code	2022/2023	2021/2022	Change \$	Change %
Legal Services (50% of Budget)	1429	30,000	30,000	-	0.00%
Instruction	2999	15,960,275	15,896,063	64,212	0.40%
District Transportation	5510	1,543,788	1,446,100	97,688	6.76%
Garage Building	5530	34,200	34,200	-	0.00%
Contract Transportation	5540	385,000	444,300	(59,300)	-13.35%
Employee Benefits	9098	6,918,658	6,672,733	245,925	3.69%
Inter-fund Transfer to Federal	9530	65,000	65,000	-	0.00%
Service	9530	-	-	-	
<b>Total, Program Budget</b>		<b>24,936,921</b>	<b>24,588,396</b>	<b>348,525</b>	<b>1.42%</b>



## Expenditures by Category

Expenditures at a Glance- 2022/2023 Proposed Budget

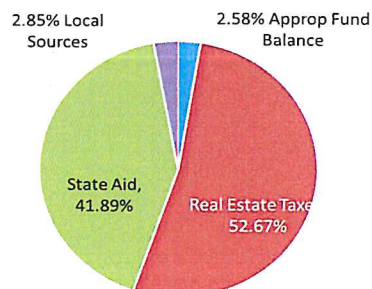
Description	2022/2023	2021/2022	Change \$	Change %	% of Total Budget
Salaries & Benefits	24,405,925	23,821,328	584,597	2.45%	72.43%
Contractual Services & Tuition	2,827,767	3,047,763	(219,996)	-7.22%	8.39%
BOCES Services	2,879,567	2,730,678	148,889	5.45%	8.55%
Debt Service/ Inter-fund Transfer to Capital	2,654,190	2,371,853	282,337	11.90%	7.88%
Inter-fund Transfer to Federal/Food Service	65,000	65,000	-	0.00%	0.18%
Equipment/Materials & Supplies/Textbooks	864,993	849,545	15,448	1.82%	2.57%
<b>Total, Rollover Budget</b>	<b>33,697,442</b>	<b>32,886,167</b>	<b>811,275</b>	<b>2.47%</b>	<b>100.00%</b>



## Revenue Summary

Estimated Revenues - Proposed budget 2022/2023

Description	2022/2023	2021/2022	Change \$	Change %	% of Total Revenues
Appropriated Fund Balance/Reserves	871,133	821,872	49,261	5.99%	2.59%
Real Estate Taxes	17,749,556	17,358,979	390,577	2.25%	52.67%
State Aid	14,114,934	13,854,257	260,677	1.88%	41.89%
Local Sources/Other Revenues	961,819	851,059	110,760	13.01%	2.85%
<b>Total, Estimated Revenues</b>	<b>33,697,442</b>	<b>32,886,167</b>	<b>811,275</b>	<b>2.47%</b>	<b>100.00%</b>







## Property Tax Cap

### • Property Tax Cap

- 8 step formula used to determine maximum allowable tax levy amount, setting a threshold for voter approval.
- To provide property tax relief by "limiting" the annual growth in taxes by schools, counties, towns, and villages.
- As part of the 2022/2023 School year, six (6) Solar PILOTs (Payment in Lieu of Taxes) were a part of the Tax Cap calculation.

Maximum Tax  
Levy Limit  
Calculated  
\$17,976,862

Increase of  
+3.56%, or  
\$617,883

Difference of  
\$227,306

Proposed  
Tax Levy

\$17,749,556

Increase of  
+2.25%, or  
\$390,577



## School Tax Levy

School Year	Real Estate Taxes (Including STAR)	Increase in Tax Levy (\$)	Increase in Tax Levy (%)
2018/2019	\$16,873,010	\$329,221	1.99%
2019/2020	\$17,038,366	\$165,356	0.98%
2020/2021	\$17,161,620	\$123,254	0.72%
2021/2022	\$17,358,979	\$197,359	1.15%
2022/2023	\$17,749,556	\$390,577	2.25%

This is the Tax Limit for the School Tax Levy –  
It is NOT the limit on individual tax rates.

Tax Rates are controlled by assessments & equalization rates  
which are not known until August 2022.





## Greenville CSD Tax Base

- Consists of eleven (11) Towns in three (3) Counties
- Factors affecting individual tax rates:
  - New properties added to the assessment rolls
  - Properties removed from the assessor rolls
    - i.e., property change in tax exemption status
  - Changes in assessed values
  - Changes in equalization rates
  - Change in assessed value or equalization rate in one (1) town will affect the proportion of tax levied for that town and all other towns



## State Aid Revenues

State Aid	2022/2023 Estimated based off Expenditures Revenues	2021/2022 School Year Budget	Difference 21/22 to 22/23	Change in %
Foundation Aid	\$8,890,258	\$8,541,582	\$348,676	4.08%
Building Aid	\$1,744,518	\$1,713,476	\$31,042	1.81%
BOCES	\$1,093,363	\$1,025,096	\$68,267	6.66%
Textbook	\$61,811	\$66,880	-\$5,069	-7.58%
Software	\$17,601	\$17,488	\$113	0.65%
Library	\$7,181	\$7,100	\$81	1.14%
Hardware	\$16,977	\$17,073	-\$96	-0.56%
Transportation	\$1,638,955	\$1,716,907	-\$77,952	-4.54%
High Tax	\$281,504	\$281,504	\$0	0.00%
Public High Cost	\$110,961	\$175,699	-\$64,738	-36.85%
Private Excess Cost	\$251,805	\$291,452	-\$39,647	-13.60%
	<b>\$14,114,934</b>	<b>\$13,854,257</b>	<b>\$260,677</b>	<b>1.88%</b>



## Appropriated Fund Balance

Appropriating \$871,133 of year end fund balance to be applied as revenues for the 2022/2023 school year

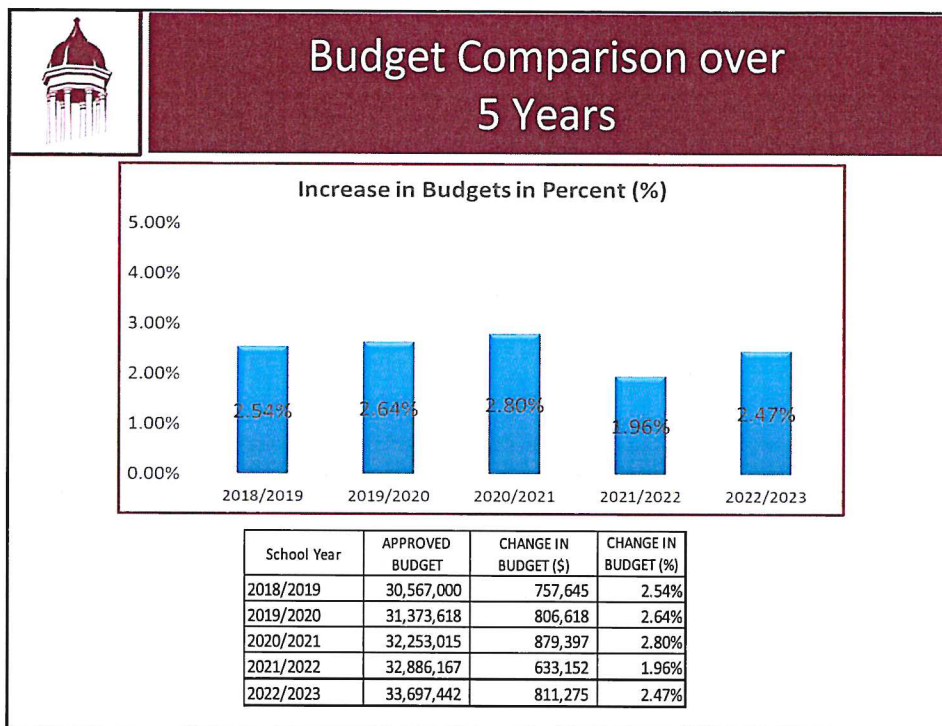
- Increase of \$49,261 from the 2021/2022 school year

School Year	Planned Fund Balance	Unplanned Fund Balance	Total Fund Balance Appropriated	Change from Prior Year (\$)	Change from Prior Year (%)
2018/2019	\$ 490,000	\$ 252,330	\$ 742,330	\$ (37,648)	-4.83%
2019/2020	\$ 628,000	\$ 181,665	\$ 809,665	\$ 67,335	9.07%
2020/2021	\$ 490,000	\$ 438,640	\$ 928,640	\$ 118,975	14.69%
2021/2022	\$ 490,000	\$ 331,872	\$ 821,872	\$ (106,768)	-11.50%
2022/2023	\$ 490,000	\$ 381,133	\$ 871,133	\$ 49,261	5.99%



## Local Sources (Other Revenues)

Local Sources	Proposed 22/2023	Change \$	Change %
Payment In-Lieu of Taxes (PILOT)	\$103,198.00	\$12,260.00	13.48%
Health Insurance Refund	\$146,921.00	\$0.00	0.00%
Interest/Pen. On Taxes	\$36,000.00	-\$1,500.00	-4.00%
Library & Textbook Fines	\$200.00	\$0.00	0.00%
Admissions	\$2,500.00	\$0.00	0.00%
Tuition - Other Districts	\$300,000.00	\$0.00	0.00%
Interest & Earnings - Deposits	\$15,000.00	\$0.00	0.00%
Private School - Related Services	\$35,000.00	\$0.00	0.00%
E-Rate Reimbursement	\$23,000.00	\$0.00	0.00%
Intrafund Transfer-Debt Service	\$100,000.00	\$100,000.00	100.00%
Miscellaneous	\$200,000.00	\$0.00	0.00%
<b>Total Other Revenue</b>	<b>\$961,819.00</b>	<b>\$110,760.00</b>	<b>6.20%</b>



**What if the Budget is Defeated?**

- Either:
  - Second Budget Vote
- OR
- Board of Education adopts a Contingent Budget
- Contingent Budget
  - The contingent budget amount is \$33,306,856
  - An increase of \$420,698 or 1.28% from the 2021/2022 budget
  - Cannot exceed the 2021/2022 Tax Levy
  - A reduction of \$390,577 to the 2022/2023 proposed budget in planned spending and programs would be required.
  - By New York State Law, this includes removal of non-contingent items, such as new equipment purchases and the requirement of charging for building use.





## Voting Information

- When?
  - Tuesday, May 17, 2022
  - Polls are open 1:00 pm - 9:00 pm
- Where?
  - Scott M. Ellis Elementary School Cafeteria
- What are the Propositions?
  - 2022/2023 School Budget
  - Increase in Library Budget (Rensselaerville & Greenville)
  - Capital Reserve
  - Vehicle Procurement-School Bus Replacement Cycle
  - Board of Education Election
    - Two (2) Individuals for Two (2) Year Terms expiring June 30, 2024



## Thank You

### Questions?



Check out the Greenville CSD Budget webpage for more Information:  
[Budget Workbook 2022](#)

Or email Greenville CSD budget questions: [budget@greenvillescd.org](mailto:budget@greenvillescd.org)