



Greenville Central School District

Greenville • New York



Proposed Budget 2023-2024

Budget Vote and BOE Election
Tuesday, May 16, 2023
1:00 pm - 9:00 pm
Scott M. Ellis Elementary Cafeteria

Table of Contents

INTRODUCTORY SECTION

Annual Budget Hearing Agenda.....	3
Who Can Vote?.....	3

ORGANIZATIONAL SECTION

Listing of School Board Members.....	3
Summary of Budget Vote.....	4
Significant Budget and Financial Procedures.....	5-7
Budget Development Calendar.....	8-9

FINANCIAL SECTION

Three Part Component Budget (Expenses).....	10
Three Part Component Budget (Revenues).....	10
Budget Detail (Program Component).....	11-15
Budget Detail (Administrative Component).....	15-18
Budget Detail (Capital Component).....	18-20
Summary of Proposed Budget.....	21
Summary of Estimated Revenues.....	22
General Fund Appropriation.....	23

INFORMATIONAL SECTION

Salary Disclosure Statement.....	24
Exemption Impact Report.....	25
Property Tax Report Card.....	26-28
New York State School Report Card and Fiscal Accountability Supplement.....	29-39

Annual Budget Hearing

Greenville Central School District
Tuesday, May 2, 2023
6:30 pm

- I. Call to Order by President, Tracy Young
 - A. Flag Salute and Pledge of Allegiance
 - B. Introduction and welcome of visitors
 - C. Fire evacuation procedures
- II. Presentation and discussion of the Proposed 2023-2024 School District Budget
- III. Questions and answers on Item II
- IV. Introduction of candidates for Board of Education
- V. Adjournment

Who can vote?

All voters must meet the following requirements:

- 1) A U.S. citizen
- 2) At least 18 years of age
- 3) A resident of the Greenville Central School District at least 30 days prior to voting
- 4) Registered with the school district or county

Voter Registration Day

Wednesday, May 3, 2023

District Office

4982 SR 81, Greenville, NY 12083

3:00 pm to 7:00 pm

School Board Members

Term Expires

David Finch	06-30-25
S. Jay Goodman, Vice <i>President</i>	06-30-25
Eric Herbstritt	06-30-23
Duncan Macpherson	06-30-23
James Goode Jr.	06-30-24
Angela Mauriello	06-30-24
Tracy Young, <i>President</i>	06-30-24

Ballot Items

Greenville Central School District Budget for 2023-2024

BE IT RESOLVED, that the Greenville Central School District appropriate the funds totaling \$34,227,771 to meet the estimated expenditures of the School District for the ensuing year as proposed by the Board of Education and the necessary tax be levied to pay the same.

YES

NO

Bus Resolution

Shall the Board of Education be authorized to: (1) acquire two transportation vehicles, at a cost not to exceed \$195,736; (2) expend such sum for such purpose; (3) levy the necessary tax therefore, to be levied and collected in annual installments in such years and in such amounts as may be determined by the Board of Education taking into account state aid; and (4) in anticipation of the collection of such tax, issue bonds and notes of the District at one time or from time to time in the principal amount not to exceed \$195,736, and levy a tax to pay the interest on said obligations when due?

YES

NO

Two (2) Vacant Board of Education Seats

For members of the Board of Education to elect two (2) members to full 3-year terms, beginning July 1, 2023 to June 30, 2026, to fill vacancies caused by the expiration of the terms of Eric Herbstritt and Duncan Macpherson.

Please check a total of two (2) names.

Kelly Hubicki

Robert Pondiscio

Eric Herbstritt

_____ Write-In Candidate

_____ Write-In Candidate

Greenville Library

Shall the Board of Education of the Greenville Central School District be authorized to approve an increase of \$500.00, for a total of \$43,900.00, for the amount to be raised by tax for the support of the Greenville Library?

YES

NO

Rensselaerville Library

Shall the Board of Education of the Greenville Central School District be authorized to approve an increase by \$575.00, for a total of \$29,333.00, for the amount to be raised by tax for the support of the Rensselaerville Library?

YES

NO

Budget Procedures

The following budget and administrative policies of New York State and the Greenville Central School District Board of Education guide the preparation and administration of the 2023-24 proposed budget.

Responsibility of the Board of Education to Adopt the Proposed Budget

The laws of New York State are quite explicit as to where the responsibility of proposed budget adoption lies. The responsibility resides with the Board of Education as follows:

“It shall be the duty of the Board of Education to present at the public hearing the proposed budget. The Board of Education must present its budget in three components: a Program Component, a Capital Component, and an Administrative Component.

The budget must be written in plain language. Categories of revenues, expenditures, and fund balance information, as well as comparison data from the prior year’s budget must be set forth in such a manner as to best promote comprehension and readability.

The Board of Education must append to the proposed budget an annual report card prepared by the NYS Education Department, which measures the academic performance of the district on a school by school basis. The report card must compare academic performance to statewide averages for all schools of comparable wealth and need.

The Board of Education must also attach to the proposed budget the salaries, benefits, and any in-kind or other form of compensation of the superintendent, assistant or associate superintendents, and any administrator who earns over the annual specified amount in the upcoming year.” (Education Law, Sections 1608, 1716, and 2601-a.)

Legal Process Involved in Adopting Budgets

The Board of Education will present the proposed budget at an official public hearing to provide the community ample opportunity for discussion prior to the budget vote. The budget hearing must be held no more than fourteen (14) days nor less than seven (7) days before the date of the annual meeting and election. Notice of the date, time and place of the public hearing must be included in the notice of the annual meeting. (Education Law, Sections 1608, 1716, 2003, 2004 and 2601-a).

The annual meeting and election must be held on the third Tuesday in May, unless it conflicts with a religious observation. At the request of the school board, the Commissioner may certify by March 1 that a religious conflict exists, in which case the election and budget vote may be held on the second Tuesday in May. (Education Law, Sections 1906, 2002, 2022,a, and 2601-a.)

The Board of Education must notify the residents of the district of the time and place of the public hearing and the annual meeting, in accordance with Education Law.

The clerk of the district shall give notice of the time and place of the public hearing and annual meeting as required by Education Law, Sections 1608, 1716, and 2022. The published notice shall appear four times within the seven weeks preceding the district meeting.

The first publication shall be at least forty-five (45) days before said meeting. The announcement shall appear in two newspapers, if there are two, having general circulation within the district. When no newspaper has general circulation therein, the notice shall be posted in at least twenty (20) of the most public places in the district forty-five (45) days before the time of such meeting. (Education Law, Section 2004.)

Availability of Proposed Budgets

The Board of Education is required to have the proposed budget of the district available for public comment. The budget must be complete and available upon request to residents within the district seven (7) days before the budget hearing. The Board of Education, as part of the notice of the annual meeting, must give notice that district residents may obtain a copy of the budget, and provide the time and place where the budget will be available. The proposed budget documents are also available on the District website:

<http://www.greenvillecsd.org>.

The budget shall be completed at least fourteen (14) days before the annual or special meeting and copies shall be prepared and made available, upon request, to residents within the district during the period fourteen (14) days immediately preceding such meeting and at such meeting. The Board shall also, as a part of the notice required, given notice that a copy of such statement may be obtained by any resident at each school in the district in which school is maintained during certain designated hours on each day other than a Saturday, Sunday, or

holiday during the fourteen (14) days immediately preceding such meeting. (Education Law, Sections 1608, 1716, 2003, 2004.)

In addition, the district shall mail a school budget notice to all qualified voters of the school district after the date of the budget hearing but no later than six (6) days prior to the budget vote and election.

Adoption of the Regular Budget

The budget must be presented to the voters for their approval. The Board of Education may submit its budget and/or budget proposition(s) to the voters no more than two times. If the voters fail to approve the budget after the second submission, the Board must adopt a contingency budget.

Contingent Budget

In the event voters reject a district's proposed budget twice, the Board of Education must enact a contingent budget consisting of teachers' salaries and ordinary contingent expenses subject to an overall cap and a cap on the administrative portion.

Teachers' salaries include professional educator positions certified by the State Education Department including teachers, teacher assistants, administrators and various professional specialists in the area of pupil personnel services.

Ordinary contingent expenses are those necessary to provide the minimum services legally required to operate and maintain school buildings and the educational program, preserve the property of the district and ensure the health and safety of students and staff.

Taxing Power

The district is empowered to levy or authorize the levy of taxes after the voters have approved the budget and the resultant tax, or after the Board of Education has adopted a contingent budget.

Where a budget of expenditure is voted at an annual school meeting for school purposes during the following school year, the school authorities shall determine and levy or authorize the levy of the necessary tax, prepare the school tax roll, and, on or before September 1, annex a warrant for its collection. (Real Property Tax Law, Section 1306(1))

Total Expenditures Not to Exceed Appropriations

The budget of the district is a well-calculated estimate as to what will be needed for expenditures by function and

object. The district must keep its expenditures within legally authorized appropriations. The appropriate section of Education Law limiting liabilities and expenditures appears as follows: "No Board of Education shall incur a district liability in excess of the amount appropriated by district meeting until such Board is specially authorized by law to incur such liability." (Education Law, Section 1718)

Real Property Taxes

Real property taxes are levied annually by the Board of Education no later than September 1. Uncollected real property taxes are subsequently enforced by the Counties of Greene, Albany and Schoharie, in which the property is located. An amount representing the uncollected real property taxes transmitted to the Counties for enforcement is paid by the Counties to the district no later than the forthcoming April 1.

The New York State Tax Relief Program

The New York State School Tax Relief program (STAR) provides New York State-funded exemptions from school property taxes to homeowners for their primary residences.

The district is reimbursed by the state for real property taxes exempted pursuant to the STAR program.

The Business Official of the district shall maintain a list of tax certiorari lawsuits filed against the school district. In the fall of each year, and throughout the year as necessary, the Treasurer shall review the list of tax certiorari lawsuits with the Board of Education. The Board may decide on a case-by-case basis at any time during the tax certiorari process to become involved in specific tax certiorari cases. The fiscal year of the district is July 1 through June 30.

Governmental Funds

All of the district's services are reported in governmental funds. The governmental funds provide a short-term view of the district's operations and the services it provides.

General Fund

This fund is used to record the general obligations of the school district pertaining to education and those operations not required to be accounted for in another fund. The general fund accounts for all transactions related to the proposed budget subject to voter approval on May 16, 2023.

Special Aid Fund

This fund accounts for the proceeds of specific revenue sources, such as federal and state grants that are legally restricted to expenditures for specified purposes and other activities whose funds are restricted as to use. These legal restrictions may be imposed either by governments that provide the funds or by outside parties.

School Lunch Fund

This fund is used to account for transactions related to the District's lunch and breakfast programs.

Debt Service Fund

The Debt service fund accounts for the accumulation of resources and the payment of principal and interest on long term obligations for governmental activities.

Capital Project Fund

This fund is used to account for financial resources to be used for the acquisition, construction or major renovation of facilities funded through general fund appropriations and/or reserve funds.

Fiduciary Fund

The fiduciary fund is used to account for resources held for the benefit of parties outside the government. This fund is custodial in nature (assets equal liabilities) and does not involve the measurement of results of operations. The district presently maintains an agency fund to record the transactions of scholarship programs and donations.

Greenville Central School District

2023-2024 BUDGET DEVELOPMENT CALENDAR

September 2022

Su	Mo	Tu	We	Th	Fr	Sa
					1	2
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

09/19/22 BOE Review of the 2023-2024 Budget Development Calendar 6:00 pm

October 2022

Su	Mo	Tu	We	Th	Fr	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

10/03/22-10/07/22 Review budget development guidelines and budget forms with Administrators and Supervisors

10/17/22 BOE Adoption of the 2023-2024 Budget Development Calendar 6:00 pm

November 2022

Su	Mo	Tu	We	Th	Fr	Sa
			1	2	3	4
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

11/16/22 Team Leaders and Department Chairs submit budgets to Principals

11/16/22 Administrators submit operations & maintenance needs

December 2022

Su	Mo	Tu	We	Th	Fr	Sa
					1	2
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

12/05/22 Director of Curriculum, Instruction & Assessment submits new program proposals to Superintendent

12/05/22 Administrators electronically submit budget revisions, program budget implications and updates to long-range plans to the Superintendent and Business Official (i.e. equipment and staffing needs)

12/12/22 BOE Business/Budget Overview 6:00 pm

12/12/22-12/15/22 Business Official meets with Supervisors to review budget requests and long range plans

January 2023

Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

01/03/23 - 01/13/23 Administrators meet with Superintendent and Business Official for budget review

01/09/23 BOE Business/Budget Discussion #1 Rollover Budget 6:00 pm

01/27/23 Final day for 2022-2023 requisitions

February 2023

Su	Mo	Tu	We	Th	Fr	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28				

02/27/23 BOE Business/Budget Discussion #2 Program Component 6:00 pm

02/27/23 Tax Levy Limit submitted to NYS Comptroller

March 2023						
Su	Mo	Tu	We	Th	Fr	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

03/06/23 BOE Business/Budget Discussion #3
Capital & Administration Component and Revenues 6:00 pm

April 2023						
Su	Mo	Tu	We	Th	Fr	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

04/01/23 Public Notice #1 for Annual Meeting & Election
(publish four times in the seven weeks preceding Vote;
first being at least 45 days before the Vote)

04/03/23 Media Release: Voter Registration and Absentee Ballots
Applications available for absentee ballots at the District Office

04/11/23 Property Tax Report Card submitted to SED and transmitted to
media (Statutory deadline is April 24, 2023)

04/14/23 Public Notice #2 for Annual Meeting & Election

04/17/23 BOE Business/Budget Discussion #4
Tentative Budget Adoption 6:00 pm

04/17/23 Deadline for filing Board petitions and deadline to submit
propositions to the District Clerk by 5:00 pm
(no less than 30 days before the Vote)

04/20/23 Absentee Ballots available from District Clerk

04/25/23 Media Release on Proposed Budget and Vote
Proposed Budget available to public at the District Office and at
www.greenvillescd.org (7 days before Annual Budget Hearing)

04/26/23 Budget Newsletter mailed

04/28/23 Public Notice #3 for Annual Meeting & Election

May 2023						
Su	Mo	Tu	We	Th	Fr	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

05/02/23 Annual Budget Hearing
Middle/High School Auditorium
(no less than 7 and no more than 14 days prior to Vote)
Last day for application for absentee ballot if ballot is to be
Mailed 6:30 pm

05/03/23 Budget Notice mailed

05/03/23 Voter Registration
District Office, 4982 SR 81, Greenville, NY 12083
(at least four hours; no more than 14 days or less than 5 days
prior to the Vote) 3:00 pm-
7:00 pm

05/11/23 Public Notice #4 for Annual Meeting & Election

05/16/23 Annual Meeting
Budget Vote and BOE Election (Ellis Elementary Cafeteria) 1:00 pm-
9:00 pm

Greenville Central School District Proposed Budget for 2023-24

3-Part Component Budget

Expenses	Approved Budget 2022-2023	Proposed Budget 2023-2024	Budget Variance Amount
Program	\$24,936,921	\$25,803,294	\$866,373
Administrative	\$3,419,702	\$3,521,906	\$102,204
Capital	\$5,340,819	\$4,902,571	(\$438,248)
Total	\$33,697,442	\$34,227,771	\$530,329

The **Program Component** includes: all instructional expenses including regular instruction, special education, occupational education and summer school. Also included are pupil services such as health and guidance, library, co-curricular, athletics and transportation. Associated payroll taxes and fringe benefit expenses, legal and community service expenses are also included.

The **Administrative Component** includes: funding for the majority of the instructional support services including professional staff members who spend 50% or more of their time in administration and supervision, clerical staff for administrators, associated payroll taxes and fringe benefit expenses, public relations, central printing, staff development and supervision, research planning and evaluation, central data processing, tax collection, most legal services and school board costs.

The **Capital Component** includes: operations and maintenance of buildings and grounds, associated payroll taxes and fringe benefit expenses, debt service on buildings, leases, school bus purchases, tax certiorari and court-ordered costs.

Estimated Revenues

Estimated Revenues	Approved Budget 2022-23	Proposed Budget 2023-24	Budget Variance Amount
State Aid	\$13,967,461	\$14,152,040	\$184,579
Real Estate Taxes (includes STAR reimbursements)	\$17,749,556	\$18,187,970	\$438,414
Appropriated Fund Balance	\$871,133	\$871,133	\$0
All Other Revenues	\$1,109,292	\$1,016,628	(\$92,664)
TOTAL	\$33,697,442	\$34,227,771	\$530,329

Program Component

The program component includes: all instructional expenses including regular instruction, education of the disabled, occupational education and summer school. Also included are pupil services such as health and guidance, library, co-curricular, athletics and transportation. Associated payroll taxes and fringe benefit expenses, legal and community service expenses are also included.

	2022-2023 Budget	2023-2024 Budget
REGULAR INSTRUCTION		
Teacher and Teaching Assistant Salaries (K-12) <i>The cost of salary expenditures for instructional staff is determined through negotiations.</i>	\$7,063,320	\$7,252,845
Teacher/Teaching Assistant Substitutes/Tutoring	\$265,000	\$265,000
Teacher Aides/Substitute Teacher Aides <i>The cost of teacher aides is determined through negotiations.</i>	\$289,546	\$331,980
Equipment <i>Instructional equipment supports the instructional programs. Each school has a 5-year long range plan.</i>	\$26,850	\$11,750
Contractual Expenses <i>Includes legal expenses (50%), bookbinding, repair of classroom equipment & musical instruments, piano tuning, assembly programs, awards, graduation expenses, teachers' conference and travel expenses, and expenses related to the International Baccalaureate program.</i>	\$99,150	\$100,570
Supplies & Materials <i>The cost of supplies needed for K-12 teachers to maintain the instructional programs. Most supplies are ordered in bulk using the DCMO-BOCES Cooperative Purchasing Service.</i>	\$97,915	\$114,595
Tuition <i>Potential cost for resident student(s) placed in foster care in another district.</i>	\$15,000	\$15,000
Textbooks <i>Textbooks, workbooks, and periodicals needed by students for the instructional programs. The District will maximize the allowable amount of State Aid for textbooks.</i>	\$97,120	\$107,375
Questar III BOCES Instructional Services <i>Includes: Textbook Coordination for private schools, Nature's Classroom, Odyssey of the Mind, Arts Exchange/Exploratory Enrichment, Home Instruction Review Service, Science Kits, and ENL (English as a New Language) services, and Business & Community Partnerships. (BOCES aid ratio 63.5%)</i>	\$112,643	\$146,657
Questar III BOCES Career/Technical/New Visions and Tech Valley High School/Early College High School Program <i>Programs include instruction in trades and careers such as Information Technology, Automotive Technologies, Construction Technologies, Green Technologies & Renewable Energy, Aviation, Culinary Arts, Certified Nurse Aide, Math, Engineering, Medicine, Scientific Research, Health and Emergency Medical Careers, and Visual & Performing Arts. Cost is calculated using a 5-year average rather than current enrollment.(BOCES aid ratio 63.5%)</i>	\$672,212	\$695,910
Questar III BOCES Alternative Learning with CTE, Center-based academics, Bard Early College Program.	\$42,641	\$97,405
REGULAR INSTRUCTION TOTAL	\$8,781,397	\$9,139,087

	2022-2023 Budget	2023-2024 Budget
CHAPTER 241 SPECIAL EDUCATION		
Teacher and Teaching Assistant Salaries <i>The cost of salary expenditures for instructional staff is determined through negotiations.</i>	\$2,260,670	\$2,499,195
Clerical/Teacher Aides/Substitute Teacher Aides assigned to Special Education	\$539,185	\$598,565
Equipment <i>Equipment needed as per a student's IEP (Individualized Education Program).</i>	\$5,000	\$5,000
Contractual Expenses <i>Expenses for occupational, physical and speech therapy, evaluations, Medicaid reimbursement services and conference and travel.</i>	\$155,400	\$157,400
Supplies & Materials <i>Supplies for the use of students and teachers in programs for children with disabilities. Most supplies are ordered using the DCMO-BOCES Cooperative Purchasing Service.</i>	\$8,550	\$11,850
Textbooks <i>Textbooks, workbooks, and periodicals needed for students in classes to maintain the instructional programs.</i>	\$4,500	\$4,800
Tuition - private/public schools and Questar III BOCES programs <i>Placements for children with handicapping conditions who need specialized services and instructional programs not currently available within our own district.</i>	\$1,510,470	\$1,301,208
SPECIAL EDUCATION TOTAL	\$4,483,775	\$4,578,018
TEACHING SPECIAL SCHOOLS		
Salaries	\$0	\$0
Supplies & Materials	\$1,100	\$1,100
Questar III BOCES Services <i>GED programs for regular education students and students with special needs and Summer School Programs. (BOCES aid ratio 63.5%)</i>	\$131,046	\$51,233
TEACHING SPECIAL SCHOOLS TOTAL	\$132,146	\$52,333
INSTRUCTIONAL MEDIA		
Salaries <i>Library Media Specialists, Director of Technology, Network Administrator and Assistant to Director of Technology.</i>	\$365,765	\$382,539
Equipment <i>Computer hardware - estimated amount the district will receive in State Aid for computer hardware.</i>	\$24,000	\$24,000
Contractual Expenses <i>Equipment and computer repairs, computer support, and library automation.</i>	\$35,100	\$40,100
Software & Supplies <i>Books, AV materials, periodicals, computer supplies, software etc.</i>	\$63,900	\$68,500
Questar III BOCES Services <i>Pro-Quest - Library Service, equipment contract leases, Microsoft computer software and internet provided through NERIC (Northeast Regional Information Center). (BOCES aid ratio 63.5%)</i>	\$400,939	\$424,073
INSTRUCTIONAL MEDIA TOTAL	\$889,704	\$939,212

	2022-2023 Budget	2023-2024 Budget
PUPIL PERSONNEL SERVICES		
<i>Areas included under Pupil Personnel Services are guidance, health services, student attendance, and school psychological services.</i>		
Salaries <i>Five (5) FTE guidance counselors, four (4) registered nurses, five (5) psychologists, one (1) social worker, two (2) clerical assigned to attendance and one (1) assigned to guidance.</i>	\$1,097,878	\$1,252,515
Equipment	\$1,100	\$0
Contractual Expenses <i>Machine repair, health services to other districts, school physician, Hepatitis B vaccine, waste disposal, Aperture Education and conference & travel.</i>	\$43,900	\$52,900
Supplies & Materials <i>District-wide testing supplies and supplies needed for each department.</i>	\$18,250	\$17,400
Questar III BOCES Services <i>Includes Student Management System software/support, IEP Direct (special education) software/support, Guidance Information System, On-line Learning software, Nutrition Management software, My Learning Plan software and IXL software, iReady software, ClassLink, Apex Learning Software, Evaluation Management Software, and Empower Learning. (BOCES aid ratio 63.5%)</i>	\$148,537	\$150,850
PUPIL PERSONNEL SERVICES TOTAL	\$1,309,665	\$1,473,665
CO-CURRICULAR ACTIVITIES		
Salaries for advisors of clubs, classes, and chaperones for Co-Curricular Activities. <i>Salaries for advisors of clubs, classes, and chaperones for Co-Curricular Activities.</i>	\$71,980	\$71,553
CO-CURRICULAR ACTIVITIES TOTAL	\$71,980	\$71,553
INTERSCHOLASTIC ATHLETICS		
Salaries <i>Coaches/Athletic Director</i>	\$198,602	\$211,815
Equipment	\$13,000	\$14,100
Contractual Expenses <i>Cost of referees, re-conditioning of equipment, coaching in-service, conference and travel, and fall, winter and spring tournaments.</i>	\$63,600	\$61,500
Supplies & Materials <i>Includes uniform replacement plan and team supplies and materials.</i>	\$40,000	\$42,000
Questar III BOCES Services <i>Hudl & Hudl Assist Software, Schedule Galaxy and Family ID</i>	\$6,406	\$6,980
INTERSCHOLASTIC ACTIVITIES TOTAL	\$321,608	\$336,395
TOTAL - INSTRUCTIONAL EXPENSES	\$15,990,275	\$16,590,263

	2022-2023 Budget	2023-2024 Budget
PUPIL TRANSPORTATION		
The Greenville Central School transports approximately 1,130 students daily to and from school. The District covers approximately 135 square miles, representing three (3) counties which include (11) eleven townships. Twice a day students are transported approximately 1,700 square miles. <i>Approved transportation expenses are reimbursed at approximately 71.5% by the State.</i>		
Salaries <i>Salaries for transportation supervisor, mechanics, dispatcher, bus drivers, and bus attendants for disabled students. Costs include: regular routes, athletic trips and field trips.</i>	\$1,157,065	\$1,151,812
Equipment	\$5,950	\$33,280
Insurance (Auto)	\$37,173	\$36,646
Contractual Expenses <i>Includes: outside labor/body repair, repeater rental, uniform service, printing, license fees, software maintenance fee, driver physicals, fuel, telephone, electricity, refuse collection, E-Z Pass, advertising, bus driver training, lift inspections and conference & travel.</i>	\$93,100	\$93,680
Contract Transportation <i>Transportation for special education students with out of district placements.</i>	\$385,000	\$348,000
Supplies & Materials <i>Includes gasoline/diesel fuel, parts, oil/grease, tires, antifreeze, office/garage supplies and work boots.</i>	\$281,500	\$283,550
Questar III BOCES Services <i>Required drug and alcohol testing for bus drivers.</i>	\$3,200	\$3,296
PUPIL TRANSPORTATION TOTAL	\$1,962,988	\$1,950,264
UNDISTRIBUTED		
Payroll taxes and fringe benefits on personnel included within the program component of the budget.		
NYS Employees' Retirement <i>The pension contribution of Civil Service personnel as established by the New York State Employees' Retirement System.</i>	\$453,729	\$458,729
NYS Teachers' Retirement <i>The pension contribution of teachers and professional personnel as established by the New York State Teachers' Retirement System.</i>	\$1,333,544	\$1,289,421
Social Security <i>Pursuant to federal law, the district pays a share based upon each employee's earnings.</i>	\$1,083,843	\$1,138,843
Workers' Compensation <i>Pursuant to law, this provides coverage for an injury sustained by an employee while engaged in work for the District.</i>	\$24,188	\$11,620
Unemployment Insurance	\$2,500	\$2,500
Health and Dental Insurance <i>The District's share of health and dental premiums.</i>	\$4,020,854	\$4,296,654

	2022-2023 Budget	2023-2024 Budget
Transfer to Special Aid Fund <i>The District's share is 20% of the cost of summer programming for students with disabilities that have</i>	\$65,000	\$65,000
UNDISTRIBUTED TOTAL	\$6,983,658	\$7,262,767
TOTAL PROGRAM COMPONENT	\$24,936,921	\$25,803,294
Dollar increase 2022-2023 over 2023-2024		\$866,373
Percent increase		3.47%

Administrative Component

The administrative component includes: funding for the majority of the instructional support services including professional staff members who spend 50% or more of their time in administration and supervision, clerical staff for administrators, public relations, central printing, staff development and supervision, research planning and evaluation, central data processing, tax collection, legal services and school board costs.

BOARD OF EDUCATION		
Seven members of the Board of Education are elected by the voters of the district for three-year terms. The Board meets monthly and fulfills its legal and educational responsibilities without pay. The Board of Education's primary role is to set policy for the district and to develop an annual budget in support of the instructional programs.	2022-2023 Budget	2023-2024 Budget
Contractual Expenses <i>Meetings, conferences, and publications.</i>	\$3,600	\$3,600
Supplies & Materials	\$275	\$275
BoardDocs Pro <i>Cloud-based software for creating and managing board packets, accessing information and conducting meetings.</i>	\$10,946	\$10,971
BOARD OF EDUCATION TOTAL	\$14,821	\$14,846
DISTRICT CLERK AND MEETING		
Salaries - District Clerk	\$11,118	\$12,796
Contractual Expenses <i>Costs include registration board, machine programming, election inspectors, machine custodian and legal notice for one district vote (annual budget vote). Also includes annual workshop for Board Clerk to understand the laws and responsibilities that govern the position.</i>	\$6,625	\$6,125
Supplies & Materials <i>Election ballots</i>	\$800	\$800
DISTRICT CLERK AND MEETING TOTAL	\$18,543	\$19,721
CENTRAL ADMINISTRATION		
Salaries <i>Includes the salaries of the Superintendent and an administrative secretary.</i>	\$230,086	\$236,671
Equipment	\$0	\$0
Contractual Expenses <i>Includes conference & travel</i>	\$2,000	\$2,000

	2022-2023 Budget	2023-2024 Budget
Supplies & Materials	\$750	\$750
CENTRAL ADMINISTRATION TOTAL	\$232,836	\$239,421
BUSINESS ADMINISTRATION		
Salaries <i>Includes salaries of the Business Official and a .5 FTE administrative secretary.</i>	\$157,306	\$197,083
Equipment	\$0	\$0
Contractual Expenses <i>Includes conference & travel, advertising, internal (claims) auditor services, and consulting services for: Affordable Care Act (ACA), risk management, and 403(B) employee funded annuities.</i>	\$34,400	\$29,400
Supplies & Materials	\$750	\$750
Questar III BOCES Services and/or other BOCES Services <i>Includes Asset Appraisals, State Aid Planning, Health Insurance Consultant, Workers Compensation Coordinator, GASB 75 Planning and Valuation Services, and Cooperative Purchasing.</i>	\$65,407	\$40,991
BUSINESS ADMINISTRATION TOTAL	\$257,863	\$268,224
AUDITING SERVICES		
As required by law, an annual audit of the financial records and transactions of the school district is furnished by an independent auditing firm following the requirements set forth by the State Education Department.		
Contractual Expenses <i>Auditing Services (External Auditor)</i>	\$21,000	\$21,750
AUDITING SERVICES TOTAL	\$21,000	\$21,750
OFFICE OF THE TREASURER		
Salaries <i>Salary for the District Treasurer</i>	\$71,410	\$70,210
Contractual Expenses <i>Conference & travel</i>	\$450	\$450
Supplies & Materials <i>Includes W-2/1099 printing supplies</i>	\$425	\$425
OFFICE OF THE TREASURER TOTAL	\$72,285	\$71,085
TAX COLLECTOR		
Salaries	\$6,786	\$6,990
Contractual Expenses <i>Includes advertising, printing tax bills and software maintenance.</i>	\$5,537	\$5,537
TAX COLLECTOR TOTAL	\$12,323	\$12,527
LEGAL SERVICES		
Cost of attorney for legal matters pertaining to non-program component activities		
Contractual expenses <i>Legal fees (50%)</i>	\$30,000	\$30,000

	2022-2023 Budget	2023-2024 Budget
HUMAN RESOURCES		
Salaries <i>Includes salaries of the Assistant Superintendent and clerical support.</i>	\$190,758	\$196,740
Contractual <i>Conference and Travel</i>	\$2,000	\$2,000
Questar III BOCES and/or other BOCES <i>Recruiting Service (BOCES aid ratio 63.5%)</i>	\$2,652	\$2,732
LEGAL SERVICES/HUMAN RESOURCES TOTAL	\$225,410	\$231,472
CENTRAL STOREROOM/CENTRAL DATA PROCESSING		
Supplies & Materials <i>Includes district wide copier paper, postage, copier supplies, and laminating supplies.</i>	\$43,250	\$43,850
Questar III BOCES Services and/or Other BOCES Services <i>Online processing, facilities service software, Finance Manager, Data Warehouse, Document Imaging & Retrieval and testing. (BOCES aid ratio 63.5%)</i>	\$61,546	\$73,413
CENTRAL STOREROOM/CENTRAL DATA PROCESSING TOTAL	\$104,796	\$117,263
PUBLIC INFORMATION		
Salaries <i>Includes salary for a Communication Specialist</i>	\$50,000	\$56,788
Contractual Expenses <i>Printing services</i>	\$500	\$500
Questar III BOCES Services <i>Printing services, website design/management, and school notification system. (BOCES aid ratio 63.5%)</i>	\$16,427	\$27,115
PUBLIC INFORMATION TOTAL	\$66,927	\$84,403
SPECIAL ITEMS		
Insurance Expenses <i>Includes: Umbrella, Student Accident, Cyber Security/Data Privacy Breach, and Multi-Peril insurance.</i>	\$146,803	\$155,905
School Association Dues <i>This section is for the cost of memberships in various school associations and educational organizations such as, NYS School Board Association, NYS Athletic Association, Patroon Conference, NYS Music Association, etc.</i>	\$26,600	\$27,000
Questar III BOCES Administrative Charge <i>District's share of expenses for the administrative costs of shared services under Questar III BOCES.</i>	\$299,686	\$291,368
Board & Note Expense <i>Processing bonds and notes and annual Reporting requirements.</i>	\$13,000	\$13,000
SPECIAL ITEMS TOTAL	\$486,089	\$487,273
TOTAL GENERAL SUPPORT	\$1,512,893	\$1,567,985
INSTRUCTIONAL SUPERVISION K-12		
Salaries <i>Administrative salaries and related secretarial staff.</i>	\$1,015,869	\$1,070,099

	2022-2023 Budget	2023-2024 Budget
Contractual Expenses <i>Expenses include: professional literature and professional development costs.</i>	\$6,325	\$6,325
Supplies & Materials <i>Supplies needed to run three main offices.</i>	\$2,450	\$2,650
Questar III BOCES - <i>substitute teacher, teacher assistant, aides and clerical calling service</i>	\$12,164	\$16,226
INSTRUCTIONAL SUPERVISION K-12 REGULAR SCHOOL TOTAL	\$1,036,808	\$1,095,300
EVALUATION AND PLANNING/INSERVICE EDUCATION		
In-service Education <i>Expenses incurred for Superintendent conference days and other staff development programs.</i>	\$50,000	\$60,000
Questar III BOCES Services <i>Student Data Reporting and Analysis Services, Questar III BOCES conferences, staff development, SuperEval, Model Schools Program, Intervention Compass, and Regional Scoring.</i>	\$125,145	\$116,102
EVALUATION AND PLANNING/INSERVICE EDUCATION TOTAL	\$175,145	\$176,102
UNDISTRIBUTED		
Payroll taxes and fringe benefits on personnel within the administrative component of the budget.		
NYS Employees' Retirement System (ERS)	\$74,781	\$74,781
NYS Teachers' Retirement System (TRS)	\$143,088	\$143,088
Social Security	\$122,987	\$152,987
Workers' Compensation Insurance	\$5,375	\$8,138
Unemployment Insurance	\$0	\$0
Health and Dental Insurance	\$348,625	\$303,525
UNDISTRIBUTED TOTAL	\$694,856	\$682,519
TOTAL ADMINISTRATIVE COMPONENT	\$3,419,702	\$3,521,906
Dollar increase 2022-2023 over 2023-2024		\$102,204
Percent increase		2.99%

Capital Component

The capital component includes: operations and maintenance of buildings and grounds, debt service on building, leases, school bus purchases, tax certiorari and court-ordered costs.

OPERATIONS AND MAINTENANCE		
The Greenville Central School maintains over \$42,250,000 worth of buildings on approximately 80.19 acres of property.		
Salaries <i>Salaries for Facilities Director, maintenance, custodians, cleaners, clerical, substitutes and summer</i>	\$1,091,808	\$1,123,738
Equipment - Buildings & Grounds <i>Equipment needed to help maintain the operation and maintenance of the campus.</i>	\$48,303	\$24,950

	2022-2023 Budget	2023-2024 Budget
Equipment - Cafeteria	\$0	\$0
Utilities - Fuel oil	\$155,000	\$215,000
Utilities - Electricity	\$150,000	\$180,000
Utilities - Telephone	\$24,000	\$28,000
Water and Sewer Tax	\$77,000	\$77,000
Refuse Collection	\$22,000	\$22,000
Maintenance Service Contracts <i>Building automation, fire systems, heating systems, security alarm system, elevator service.</i>	\$53,200	\$42,200
Contractual Expenses <i>All other expenses including: painting, interior/exterior repairs, grounds upkeep (stone, sand, soil, seed, fertilizer & blacktop) window & door repairs, boiler & electric repairs, risk management services, uniform/mat service, etc. Also included is the cost of a School Resource Officer (SRO).</i>	\$326,304	\$301,621
Supplies & Materials <i>Supplies for general maintenance and upkeep of buildings & grounds including: cleaning and paper supplies, electric & boiler supplies, paint, hand tools, hardware, office supplies and work boots.</i>	\$79,255	\$74,255
BOCES <i>Risk Management Services for Safety & Health, Fire Code Inspection, Chemical Hygiene, Backflow Inspection. (BOCES aid ratio 63.5%)</i>	\$0	\$39,202
OPERATIONS AND MAINTENANCE TOTAL	\$2,026,870	\$2,127,966
DISTRICT TRANSPORTATION		
Purchase of Buses	\$0	\$0
PURCHASE OF BUSES TOTAL	\$0	\$0
SPECIAL ITEMS		
Judgment and Claims	\$1,000	\$1,000
Property Tax Refunds	\$1,000	\$1,000
SPECIAL ITEMS TOTAL	\$2,000	\$2,000
UNDISTRIBUTED		
Payroll taxes and fringe benefits on personnel within the capital component of the budget.		
NYS Employees' Retirement System	\$224,343	\$224,343
NYS Teachers' Retirement System	\$0	\$0
Social Security	\$111,758	\$141,758
Workers' Compensation Insurance	\$26,687	\$11,619
Unemployment Insurance		\$2,500
Health and Dental Insurance	\$294,971	\$294,971
UNDISTRIBUTED TOTAL	\$657,759	\$675,191

	2022-2023 Budget	2023-2024 Budget
INTERFUND TRANSFERS		
Transfer to Capital Account for Capital Renovations <i>(For the purchase and installation of a new Dust Collector and Ventilation System at the high school.)</i>	\$420,000	\$125,000
INTERFUND TRANSFERS TOTAL	\$420,000	\$125,000
DEBT SERVICE		
Building Projects - Principal and Interest	\$1,772,104	\$1,442,966
Bus Purchases - Principal and Interest	\$462,086	\$529,448
Bond Anticipation Notes - Principal and Interest <i>Payment of principal and interest on serial bonds to finance district-wide additions and improvements.</i>	\$0	\$0
DEBT SERVICE TOTAL	\$2,234,190	\$1,972,414
TOTAL CAPITAL COMPONENT	\$5,340,819	\$4,902,571
Dollar increase 2022-2023 over 2023-2024		-\$438,248
Percent increase		-8.21%
GRAND TOTAL BUDGET	\$33,697,442	\$34,227,771
Dollar increase 2022-2023 over 2023-2024		\$530,329
Percent increase		1.57%

Summary of Proposed Budget for 2023-2024

	APPROVED 2022-2023 BUDGET	PROPOSED 2023-2024 BUDGET	PERCENT OF TOTAL BUDGET
BOARD OF EDUCATION	\$33,364	\$34,567	0.10%
CENTRAL ADMINISTRATION	\$232,836	\$239,421	0.70%
FINANCE/BUSINESS ADMINISTRATION	\$363,471	\$373,586	1.09%
LEGAL/PERSONNEL/PUBLIC INFORMATION	\$322,337	\$355,875	1.04%
BUILDING/GROUNDS/CENTRAL STOREROOM	\$2,131,666	\$2,235,229	6.53%
SPECIAL ITEMS	\$488,089	\$489,273	1.43%
INSTRUCTION	\$17,172,228	\$17,831,665	52.10%
TRANSPORTATION	\$1,962,988	\$1,950,264	5.70%
EMPLOYEE BENEFITS	\$8,271,273	\$8,555,477	25.00%
INTERFUND TRANSFERS	\$485,000	\$190,000	0.56%
DEBT SERVICE	\$2,234,190	\$1,972,414	5.76%
TOTAL	\$33,697,442	\$34,227,771	100.00%

Revenue Summary 2023-2024 Estimated Revenues

	APPROVED 2022/2023 BUDGET	PROPOSED 2023/2024 BUDGET	DOLLAR INC./DEC.	% CHANGE OF TOTAL BUDGET
Appropriated (Planned) Fund Balance	\$490,000	\$490,000	\$0	0.00%
Appropriated (Unplanned) Fund Balance	\$381,133	\$381,133	\$0	0.00%
Health Insurance - Refund	\$146,921	\$129,693	-\$17,228	-11.73%
Interest/Penalties on Taxes	\$36,000	\$36,000	\$0	0.00%
Real Estate Taxes (Includes STAR Reimbursement)	\$17,749,556	\$18,187,970	\$438,414	2.47%
PILOT Payment	\$103,198	\$105,262	\$2,064	2.00%
Library and Textbook Fines	\$200	\$200	\$0	0.00%
Admissions	\$2,500	\$0	-\$2,500	-100.00%
Tuition from Other Districts	\$300,000	\$300,000	\$0	0.00%
Interest on Deposits	\$15,000	\$40,000	\$25,000	166.67%
Miscellaneous	\$223,000	\$370,473	\$147,473	66.13%
State Aid	\$14,114,934	\$14,152,040	\$37,106	0.26%
Private School - Related Services	\$35,000	\$35,000	\$0	0.00%
Intrafund Transfer-Debt Service	\$100,000	\$0	-\$100,000	-100.00%
TOTAL	\$33,697,442	\$34,227,771	\$530,329	1.57%

3 Part Component Budget 2023-2024 General Fund Appropriation

FUNCTION/ACCOUNT	SBM-CODE	TOTAL	ADMIN.	PROGRAM	CAPITAL
Board of Education	1099	\$34,567	\$34,567	\$0	\$0
Central Administration	1299	\$239,421	\$239,421	\$0	\$0
Finance	1399	\$373,586	\$373,586	\$0	\$0
Legal Services	1420	\$60,000	\$30,000	\$30,000	\$0
Human Resources	1430	\$201,472	\$201,472	\$0	\$0
Public Information (printing)	1480	\$94,403	\$94,403	\$0	\$0
Operation, Maintenance & Security	1629	\$2,127,966	\$0	\$0	\$2,127,966
Other Central Services	1660	\$43,850	\$43,850	\$0	\$0
Data Processing	1680	\$63,413	\$63,413	\$0	\$0
Unallocated Insurance	1910	\$155,905	\$155,905	\$0	\$0
Associated Dues	1920	\$27,000	\$27,000	\$0	\$0
Judgment & Claims	1930	\$1,000	\$0	\$0	\$1,000
Refund of Taxes	1964	\$1,000	\$0	\$0	\$1,000
Other Spec. Items	1989	\$304,368	\$304,368	\$0	\$0
Curriculum Development	2010	\$135,459	\$135,459	\$0	\$0
Regular School (Supervision)	2020	\$768,054	\$768,054	\$0	\$0
Evaluation & Planning	2060	\$23,485	\$23,485	\$0	\$0
In-service	2070	\$152,617	\$152,617	\$0	\$0
Instruction	2999	\$16,752,050	\$191,787	\$16,560,263	\$0
Purchase of Buses	5510	\$0	\$0	\$0	\$0
Other Dist. Trans.	5510	\$1,568,064	\$0	\$1,568,064	\$0
Garage Bldg.	5530	\$34,200	\$0	\$34,200	\$0
Contract Transportation	5540	\$348,000	\$0	\$348,000	\$0
Employee Benefits	9098	\$8,555,477	\$682,519	\$7,197,767	\$675,191
Debt Service-Serial Bonds	9898	\$1,972,414	\$0	\$0	\$1,972,414
Debt Service-BAN	9799	\$0	\$0	\$0	\$0
Transfer to Capital	9530	\$125,000	\$0	\$0	\$125,000
Transfer to Federal	9530	\$65,000	\$0	\$65,000	\$0
Transfer to Cafeteria	9530	\$0	\$0	\$0	\$0
		\$34,227,771	\$3,521,906	\$25,803,294	\$4,902,571

ADMINISTRATIVE PERCENT $\$3,521,906 / (\$3,521,906 + \$25,803,294) = 12.01\%$

Previous Years:

- 2023/2024 - 12.01%
- 2022/2023 - 12.06%
- 2021/2022 - 11.76%
- 2020/2021 - 11.59%
- 2019/2020 - 11.37%

School Administrator Salary Disclosure Notice

Under Sections 1608 and 1716 of the Education Law, public school districts and BOCES are required, as part of the annual budget process, to disclose information regarding administrative salaries. In accordance with Section 1716 of Education Law, the Board of Education shall append this compensation information to the statement of estimated expenditures. This information is being appended to the proposed 2022-2023 budget document in satisfaction of this requirement.

The Commissioner's Regulations require school boards to annually review the performance of their superintendents according to procedures developed by the school board in consultation with the superintendent. The evaluation procedures must be filed in the district office and available for public review no later than September 10 of each year.

Title	Salary	Employee Benefits
Superintendent of Schools	\$170,000	\$53,752
Assistant Superintendent	\$136,378	\$64,768

NYS Board of Real Property Services Local Government Exemption Impact Report



RP-495 (9/08)

NEW YORK STATE DEPARTMENT OF TAXATION & FINANCE OFFICE OF REAL PROPERTY TAX SERVICES LOCAL GOVERNMENT EXEMPTION IMPACT REPORT

(for local use only -- not to be filed with NYS Office of Real Property Tax Services)

Date: April 20, 2023

Taxing Jurisdiction: Greenville Central School District

Fiscal Year Beginning: July 1, 2023

Total equalized value in taxing jurisdiction:

\$1,164,527,845

Exemption Code (Column A)	Exemption Description (Column B)	Statutory Authority (Column C)	Number of Exemptions (Column D)	Total Equalized Value (Column E)	Percentage of Value Exempted (Column F)
12100	NY State Owned Property	RPTL 404(1)	7	\$618,215	0.26
13100	County Owned - Generally	RPTL 406(1)	3	\$1,010,022	0.17
13500	Town Owned - Generally	RPTL 406(1)	23	\$5,767,957	1.50
13510	Town Owned - Cemetery	RPTL 446	15	\$904,418	0.13
13800	School District Property	RPTL 408	6	\$36,617,690	5.27
14110	USA - Specified Uses	STATE L 54	1	\$305,785	0.04
21600	Clergy Residence	RPTL 462	6	\$1,447,302	0.24
25110	Nonprof Corp - Religious	RPTL 420-a	35	\$18,599,846	4.12
25120	Nonprof Corp - Educl	RPTL 420-a	1	\$3,468,326	1.60
25130	Nonprof Corp - Charitable	RPTL 420-a	3	\$2,823,660	0.41
25230	Nonprof Corp - Moral/Mental	RPTL 420-a	1	\$338,843	0.05
25300	Nonprof Corp - Specified Uses	RPTL 420-b	33	\$4,698,516	2.14
25400	Fraternal Organization	RPTL 428	0	\$0	0.00
25900	Stat Auth Not Defined	RPTL 25900	3	\$63,751	0.34
26100	Veterans Organization	RPTL 452	2	\$478,237	0.09
26250	Historical Society	RPTL 444	1	\$235,294	0.11
26400	Volunteer Fire Co. or Dept.	RPTL 464(2)	11	\$3,312,522	0.68
27350	Privately Owned Cemetery Land	RPTL 446	19	\$475,124	0.13
41004	Veterans Exemption Incr/Decr I	RPTL 458(5)	9	\$442,595	0.08
41101	Veterans Exemption Based on Eligible Fund	RPTL 458(1)	0	\$0	0.00
41120	Alt Vet Ex-War Period-Non-Comb	RPTL 458-a	65	\$661,564	0.32
41124	Alt Vet Ex-War Period-Non-Comb	RPTL 458-a	129	\$1,366,771	0.27
41130	Alt Vet Ex-War Period-Combat	RPTL 458-a	62	\$1,053,217	0.51
41131	Alt Vet Ex-War Period-Combat	RPTL 458-a	0	\$0	0.00
41134	Alt Vet Ex-War Period-Combat	RPTL 458-a	100	\$1,754,870	1.35
41140	Alt Vet Ex-War Period-Disabili	RPTL 458-a	37	\$868,142	0.66
41144	Alt Vet Ex-War Period-Disabili	RPTL 458-a	42	\$1,169,574	0.18
41150	Cold War Veterans (10%)	RPTL 458-b	4	\$27,938	0.00
41154	Cold War Veterans (10%)	RPTL 458-b	22	\$153,850	0.04
41161	Cold War Veterans (15%)	RPTL 458-b	0	\$0	0.00
41174	Cold War Veterans (Disabled)	RPTL 458-b	1	\$35,455	0.01
41400	Clergy	RPTL 460	7	\$217,544	0.09
41700	Agricultural Building	RPTL 483	15	\$521,839	0.18
41720	Agricultural District	AG-MKTS L305	169	\$7,833,897	22.15
41730	Agric Land-Indiv not in district	AG-MKTS L306	42	\$2,936,248	0.42
41800	Persons Age 65 or over	RPTL 467	154	\$12,927,984	17.30
41801	Persons Age 65 or over	RPTL 467	0	\$0	0.00
41804	Persons Age 65 or over	RPTL 467	14	\$695,318	0.29
41805	Persons Age 65 or over	RPTL 467	32	\$2,706,738	0.39
41834	Enhanced STAR	RPTL 425	618	\$51,642,952	29.01
41854	Basic STAR	RPTL 425	1,174	\$40,437,728	18.27
41930	Disabilities and limited income	RPTL 459-c	21	\$1,687,516	1.44
41934	Disabilities and limited income	RPTL 459-c	0	\$0	0.00
41935	Disabilities and limited income	RPTL 459-c	0	\$0	0.00
42100	Silos, Storage Tanks, etc.	RPTL 483-a	1	\$5,333	0.00
42120	Temporary Greenhouses	RPTL 483-c	3	\$155,430	0.07
47100	Mass Telecom Ceiling	RPTL S499-qqqq	5	\$628,007	0.26
47460	Forest Land Certified after 8/74	RPTL 480-a	23	\$2,350,587	0.42
47610	Business Investment Property	RPTL 485-b	3	\$1,146,033	0.16
49500	Solar or Wind Energy System	RPTL 487	81	\$6,900,870	2.31
50000	System Code	Not defined	5	\$312,396	0.04
Totals			3,008	\$221,805,904	113.50

The exempt amounts do not take into consideration any payments for municipal services.

Amount, if any, attributed to payments in lieu of taxes: \$105,262 (details contained on RP-495-PILOT)

2022/2023 Property Tax Report Card

Property Tax Report Card
190701 - GREENVILLE CSD

2022-2023 - Page 1
Official - as of 04/10/2023 02:19
PM

****Please use Chrome or Firefox browsers when entering the Business Portal to complete the PTRC. Internet Explorer is NOT recommended.****

Note: Some data elements of the Property Tax Report Card have been revised or renamed to more closely follow the Property Tax Cap calculations districts complete on the Office of the State Comptroller website. Please see the Help text above for definitions. Additional guidance on the Property Tax Levy Limit is available on the Office of Educational Management Services website:
<http://www.p12.nysed.gov/mgtserv/propertytax/taxcap/>.

Please also submit an electronic version (PDF or Word) of your school district's 2023-24 Budget Notice to: emscmgt@nysed.gov. This will enable us to help correct any formula or data entry discrepancy quickly.

Notice: The Enacted Budget allows school districts to establish a reserve fund for NYS Teachers' Retirement System Contributions, effective immediately. This reserve, if applicable, should be reported in the Schedule of Reserves under 'Other Reserve' and with a description that says: "To fund employer retirement contributions to the New York State Teachers' Retirement System (TRS.)"

Form Due - April 24, 2023

Form Preparer Name: JANET MAASSMANN
Preparer's Telephone Number: 518-966-5070

<u>Shaded Fields Will Calculate</u>	Budgeted 2022-23 (A)	Proposed Budget 2023-24 (B)	Percent Change (C)
Total Budgeted Amount, not including Separate Propositions	33,697,442	34,227,771	1.57 %
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	17,749,556	18,187,970	
B. Tax Levy to Support Library Debt, if Applicable			
C. Tax Levy for Non-Excludable Propositions, if Applicable ²			
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable			
E. Total Proposed School Year Tax Levy (A+B+C-D)	17,749,556	18,187,970	2.47 %
F. Permissible Exclusions to the School Tax Levy Limit	560,919	430,817	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	17,188,637	18,194,965	
H. Total Proposed Tax Levy for School Purposes, <u>Excluding</u> Permissible Exclusions and Levy for Library Debt, Plus Prior Year Tax Cap Reserve (E-B-F+D)	17,188,637	17,757,153	
I. Difference: (G-H);(negative value requires 60.0% voter approval) ²	0	437,812	
Public School Enrollment	1,078	1,088	0.93 %
Consumer Price Index			8.0 %

¹ Include any prior year reserve for excess tax levy, including interest.

² Tax levy associated with educational or transportation services propositions are not eligible for exclusion under the School Tax Levy Limit and may affect voter approval requirements.

³ For 2023-24, includes any carryover from 2022-23 and excludes any tax levy for library debt or prior year reserve for

excess tax levy, including interest.

	Actual 2022-23 (D)	Estimated 2023-24 (E)
Adjusted Restricted Fund Balance	4,674,171	4,242,868
Assigned Appropriated Fund Balance	871,133	871,133
Adjusted Unrestricted Fund Balance	1,625,226	1,369,111
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	4.82 %	4.00 %

Schedule of Reserve Funds

Reserve Type	Reserve Name	Reserve Description *	3/31/23 Actual Balance	6/30/23 Estimated Ending Balance	Intended Use of the Reserve in the 2023-24 School Year (Limit 200 Characters)**
--------------	--------------	-----------------------	------------------------	----------------------------------	---------------------------------------------------------------------------------

Note: Be sure to click on the Save button at the bottom after each additional Reserve you add under Capital, Property Loss, Liability, or Other Reserve.

Capital	CAPITAL	For the cost of any object or purpose for which bonds may be issued.	502,218	502,270	No plan to use in 23/24 school year
Repair		For the cost of repairs to capital improvements or equipment.			
Workers Compensation	WORKERS COMPENSATION	For self-insured Workers Compensation and benefits.	81,145	81,160	No plan to use in 23/24 school year
Unemployment Insurance	UNEMPLOYMENT	For reimbursement to the State Unemployment Insurance Fund.	238,306	238,325	No plan to use in 23/24 school year
Reserve for Tax Reduction		For the gradual use of the proceeds of the sale of school district real property.			
Mandatory Reserve for Debt Service		For proceeds from the sale of district capital assets or improvement, restricted to debt service.			
Insurance		For liability, casualty, and other types of uninsured losses.			
Property Loss + (add)		To cover property loss.			
Liability		To cover incurred liability claims.			

Tax Certiorari		For tax certiorari settlements.	<input type="text"/>	<input type="text"/>	
Reserve for Insurance Recoveries		For unexpended proceeds of insurance recoveries at fiscal year end.	<input type="text"/>	<input type="text"/>	
Employee Benefit Accrued Liability	EBLAR	For accrued 'employee benefits' due to employees upon termination of service.	367,913	467,913	No plan to use in 23/24 school year
Retirement Contribution	RETIREMENT	For employer retirement contributions to the State and Local Employees' Retirement System.	1,384,089	1,584,089	No plan to use in 23/24 school year
Reserve for Uncollected Taxes		For unpaid taxes due certain city school districts not reimbursed by their city/county until the following fiscal year.	<input type="text"/>	<input type="text"/>	
Single Other Reserve + (add)			<input type="text"/>	<input type="text"/>	

* **NYSED Reserve Guidance:**
http://www.p12.nysed.gov/mgt/serv/accounting/docs/reserve_funds.pdf

OSC Reserve Guidance: <http://osc.state.ny.us/localgov/pubs/listacctg.htm#reservefunds>

****Provide a brief, but specific, statement of the planned use and appropriation for the reserve in SY 2023-24. Mention any capital expenditures that will need to be voted upon in the upcoming Budget Vote.**

GREENVILLE CSD - NEW YORK STATE REPORT CARD [2020 - 21]

The New York State Report Card is an important part of the Board of Regents' effort to create educational equity and raise learning standards for all students. Knowledge gained from the report card on a school's or district's strengths and weaknesses can be used to improve instruction and services to students. The report card provides information to the public on school/district staff, students, and measures of school and district performance as required by the Every Student Succeeds Act (ESSA). Fundamentally, ESSA is about creating a set of interlocking strategies to promote educational equity by providing support to districts and schools as they work to ensure that every student succeeds. New York State is committed to ensuring that all students succeed and thrive in school no matter who they are, where they live, where they go to school, or where they come from.

Due to COVID-19 and changes to New York State testing, accountability, and federal reporting requirements, 2021-22 district and school accountability statuses are the same as those assigned for the 2020-21 school year. For informational purposes, accountability graduation rates and chronic absenteeism data are reported. August 2020, January 2021, and some June 2021 Regents examinations were canceled. For more information, please see the NYSED Waiver Memorandum and NYS Board of Regents Announcement.

2021-22 ACCOUNTABILITY STATUS

Due to COVID-19 and changes to New York State accountability and federal reporting requirements, 2021-22 district and school accountability statuses are the same as those assigned for the 2020-21 school year.

TARGET DISTRICT

SECTION 1003 SCHOOL IMPROVEMENT FUNDS (2020-21)

The link below provides a list of all Local Education Agencies and public schools that received section 1003 school improvement funds, including the amount of funds each school received and the types of strategies implemented in each school with such funds.

Section 1003 School Improvement Funds Data (58.87 kilobytes)

For information on the use of Title I School Improvement funds, see:

- 2020-21 Title I SIG 1003 Basic Planning
- 2020-21 Title I School Improvement Grant 1003 Targeted Support Grant
- 2020-21 Title I School Improvement Grant 1003 ENHANCED Comprehensive Support and Improvement (CSI) Support Grant
- 2020-23 NYSIP-PLC Phase III
- SIG Cohort 6 and 7 Schools Funded with SIGA in 2020-21

ELEMENTARY/MIDDLE STATUSES BY SUBGROUP

Due to COVID-19 and changes to New York State accountability and federal reporting requirements, 2021-22 district and school accountability statuses are the same as those assigned for the 2020-21 school year.

Subgroup	Status
All Students	Good Standing
Black or African American	Good Standing
Hispanic or Latino	Good Standing
Multiracial	Good Standing
White	Good Standing
Students with Disabilities	Targeted Support and Improvement
Economically Disadvantaged	Good Standing

ELEMENTARY/MIDDLE CHRONIC ABSENTEEISM

Accountability chronic absenteeism data are provided for informational purposes only in 2020-21 and are not used to make district or school accountability status determinations for the 2021-22 school year.

Subgroup	Students Enrolled	Students Chronically Absent	Chronic Absenteeism Rate
All Students	676	97	14.3%
Asian or Native Hawaiian/Other Pacific Islander	1	—	—
Black or African American	5	—	—
Hispanic or Latino	18	—	—
Multiracial	12	—	—
White	640	88	13.8%
Students with Disabilities	111	24	21.6%
Economically Disadvantaged	279	66	23.7%

SECONDARY STATUSES BY SUBGROUP

Due to COVID-19 and changes to New York State accountability and federal reporting requirements, 2021-22 district and school accountability statuses are the same as those assigned for the 2020-21 school year.

Subgroup	Status
All Students	Good Standing
White	Good Standing
Students with Disabilities	Good Standing
Economically Disadvantaged	Good Standing

SECONDARY GRADUATION RATE

Accountability graduation rate data are provided for informational purposes only in 2020-21 and are not used to make district or school accountability status determinations for the 2021-22 school year.

Subgroup	Cohort	Number In Cohort	Number Graduated	Grad Rate
All Students	4-Year	95	83	87.4%
	5-Year	91	83	91.2%
	6-Year	107	104	97.2%
American Indian or Alaska Native	4-Year	0	—	—
	5-Year	0	—	—
	6-Year	0	—	—
Asian or Native Hawaiian/Other Pacific Islander	4-Year	0	—	—
	5-Year	2	—	—
	6-Year	0	—	—
Black or African American	4-Year	4	—	—
	5-Year	3	—	—
	6-Year	0	—	—
Hispanic or Latino	4-Year	3	—	—
	5-Year	2	—	—
	6-Year	3	—	—
Multiracial	4-Year	0	—	—
	5-Year	2	—	—
	6-Year	0	—	—
White	4-Year	92	81	88%
	5-Year	83	77	92.8%
	6-Year	106	103	97.2%
English Language Learners	4-Year	0	—	—
	5-Year	0	—	—
	6-Year	0	—	—

Subgroup	Cohort	Number In Cohort	Number Graduated	Grad Rate
Students with Disabilities	4-Year	40*	27	67.5%
	5-Year	33*	25	75.8%
	6-Year	35*	32	91.4%
Economically Disadvantaged	4-Year	67*	53	79.1%
	5-Year	40	36	90%
	6-Year	55*	51	92.7%

*Not enough students were in this subgroup in the current reporting year, so data for the current and the previous reporting year were combined.

SECONDARY CHRONIC ABSENTEEISM

Accountability chronic absenteeism data are provided for informational purposes only in 2020-21 and are not used to make district or school accountability status determinations for the 2021-22 school year.

Subgroup	Students Enrolled	Students Chronically Absent	Chronic Absenteeism Rate
All Students	367	92	25.1%
Black or African American	4	—	—
Hispanic or Latino	5	—	—
Multiracial	3	—	—
White	355	86	24.2%
Students with Disabilities	74	33	44.6%
Economically Disadvantaged	141	57	40.4%

THIS DOCUMENT WAS CREATED ON: APRIL 21, 2023, 9:50 AM EST

GREENVILLE CSD

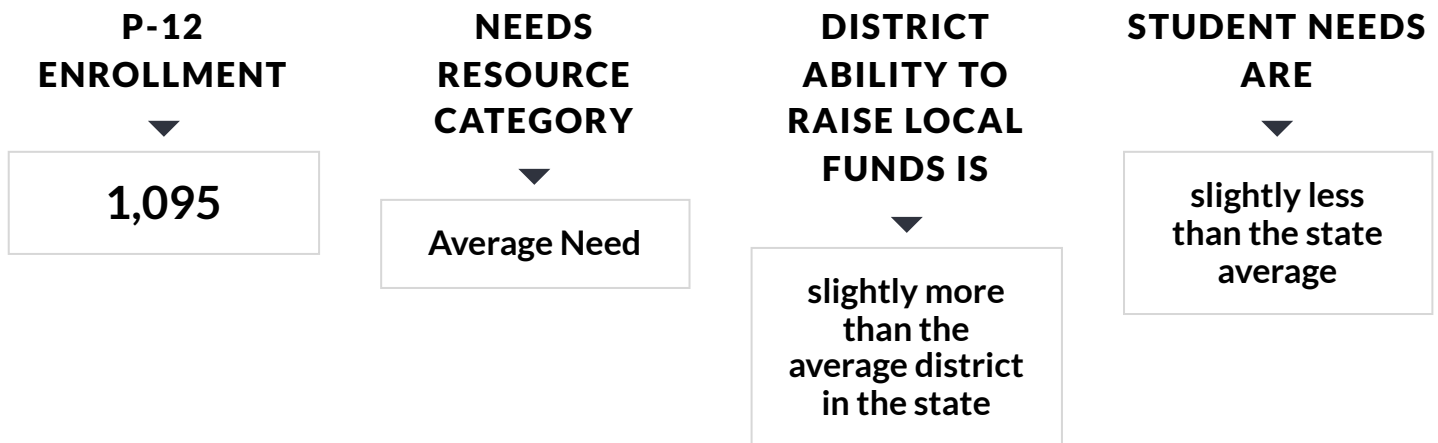
2020-21 School Year Financial Transparency Report

The tables below display per pupil expenditures for charter schools, traditional public schools, as well as district averages that may be higher or lower than an individual school.

All amounts shown on this report (except exclusions) are per pupil of the entire school or district, unless otherwise noted.

| Business Rules

Economic and Student Characteristics



Student Demographics

Enrollment	GREENVILLE CSD
All Students	1,095
Economically Disadvantaged	39%
Students with Disabilities	17%
English Language Learners	—
» Race/Ethnicity	

Staffing Profile	GREENVILLE CSD
Student-to-Teacher Ratio	11
Teachers with Fewer than 4 years of Experience %	2%
Teachers with 4-20 Years of Experience %	66%
Teachers with 21+ Years of Experience %	32%

Comparison: How do per pupil expenditures compare?

THIS SCHOOL ▼	DISTRICT OR DISTRICT OF LOCATION ▼	COUNTY AVERAGE ▼	STATEWIDE AVERAGE ▼
N/A	\$24,144.91	\$24,438.10	\$23,468.15

Report View One: How Much is Being Spent on Instruction and Administration?

For traditional school districts, school level data (entries A through D) represent the average per pupil school level expenditures for all schools in the district. For charter schools, these entries reflect school level expenditures for the particular charter school only. Entries E through H reflect central expenditures.

Total spending (entry I) represents all non-excluded per pupil expenditures. For traditional school districts, this represents the average per pupil expenditures of all schools in the district. For charter schools, this represents per pupil school level expenditures.

Report View One Per Pupil Expenditure Categories	GREENVILLE CSD
» A. Instruction (A1 + A2 + A3 + A4)	\$14,235.70
» B. Administration (B1 + B2 + B3)	\$829.10
» C. All Other Spending (C1 + C2 + C3)	\$3,076.56

Report View One Per Pupil Expenditure Categories	GREENVILLE CSD
D. Total School Level (A + B + C)	\$18,141.37
» E. Central Instruction (E1 + E2 + E3 + E4)	\$505.48
» F. Central Administration (F1 + F2 + F3)	\$2,645.08
» G. All Other Central Spending (G1 + G2 + G3)	\$2,852.99
H. Total Central Costs	\$6,003.54
I. Total Spending (D + H)	\$24,144.91

Report View Two: How are the Local/State and Federal Funds Spent?

Report View Two presents the same expenditures reported in View One, but disaggregates that spending by local/state/federal/other revenue source.

For traditional school districts, school level data (entries J and K) represent the average per pupil school level expenditures for all schools in the district. For charter schools, these entries reflect school level expenditures for the charter school. Entries L and M reflect central expenditures.

Total spending (entry N) represents all non-excluded per pupil expenditures. For traditional school districts, this represents the average per pupil expenditures of all schools in the district. For charter schools, this represents per pupil school level expenditures.

Report View Two Per Pupil Expenditure Categories	GREENVILLE CSD
J. Total School Level Local/State Spending	\$17,215.31
» K. Total School Level Federal Spending	\$926.06
L. Total Central Level Local/State Spending	\$5,873.47
M. Total Central Level Federal Spending	\$130.08
N. Total Spending (J + K + L + M)	\$24,144.91

Detailed Spending: How Much is Spent Per Pupil in Selected Program Areas?

Program Area Details in entries O through Z represent subsets of spending in Report View One and Report View Two. Five program areas are broken out. To calculate per pupil expenditures P-12 enrollment is used for pupil services, community schools programs, and BOCES services. Enrollments for the program areas are used for special education, ELL services, and prekindergarten.

Entries O through T represent school level expenditures. For charter schools, data represents per pupil expenditures in each of category in the selected school. For traditional school districts, data under the district column represent the district average of all schools in each of these categories.

Entries U through Z represent central expenditures.

»	Program Detail Areas
	Program areas are included within the above School Level Expenditures (Row D) and Central Costs (Row H)

Exclusions: What Other Spending is not Included in the Per Pupil Amounts Shown Above?

The final section represents total expenditures, with the following exclusions that were not included in the per pupil expenditure calculations above: transportation, tuition, debt service, and other.

“Other Exclusions” include expenditures such as tuition for students attending BOCES full-time, services provided to nonpublic or charter schools, prekindergarten payments to community-based organizations, and community services.

Excluded Expenditures	GREENVILLE CSD
1. Transportation	\$2,036,305.00
2. Charter School Tuition	\$0.00
3. Other Tuition	\$687,041.00
4. Debt Service	\$2,247,518.00
5. Other	\$998,420.00
Percent Excluded from Total	18%

Excluded Expenditures	GREENVILLE CSD
Total Expenditures	\$32,407,961.00

© COPYRIGHT NEW YORK STATE EDUCATION DEPARTMENT, ALL RIGHTS RESERVED.

THIS DOCUMENT WAS CREATED ON: MARCH 8, 2023, 1:46 PM EST