

Greenville Central School District

Greenville • New York



Proposed Budget 2021-2022

Budget Vote and BOE Election

Tuesday

May 18, 2021

1:00 pm-9:00 pm

Scott M. Ellis Elementary Cafeteria

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Annual Budget Hearing

Greenville Central School District
Thursday, May 4, 2021
7:00 pm

- I. Call to Order by President, Patricia Macko
 - A. Flag Salute and Pledge of Allegiance
 - B. Introduction and welcome of visitors
 - C. Fire evacuation procedures
- II. Presentation and discussion of the Proposed 2021-2022 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 5, 2021

Ellis Elementary School Elevator Lobby

Social distancing rules will apply

3:00 pm to 7:00 pm

School Board Members

Duncan Macpherson
Eric Herbstritt
David Finch
S. Jay Goodman
Patricia Macko, *President*
Tracy Young, *Vice President*
Raymond Albin

Term Expires

06-30-23
06-30-23
06-30-22
06-30-22
06-30-21
06-30-21
06-30-21

Ballot Items

Greenville Central School District Budget for 2021-2022

BE IT RESOLVED, that the Greenville Central School District appropriate the funds totaling \$32,886,167 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

Three (3) Vacant Board of Education Seats

For members of the Board of Education to elect three (3) members to full 3-year terms, beginning July 1, 2021 to June 30, 2024, to fill vacancies caused by the expiration of the terms of Raymond Albin, Patricia Macko and Tracy Young.

Please check a total of three (3) names.

☐

James Goode Jr.

☐

Tracy Young

☐

Angela Mauriello

_____ Write-In Candidate

_____ Write-In Candidate

_____ Write-In Candidate

Rensselaerville Library

BE IT RESOLVED that the Board of Education of the Greenville Central School District be authorized to increase by \$553, for a total of \$28,195, 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 2021-22 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 18, 2021.

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 2021-2022 BUDGET DEVELOPMENT CALENDAR

<div><div>September 2020</div><table><tr><td>Su</td><td>Mo</td><td>Tu</td><td>We</td><td>Th</td><td>Fr</td><td>Sa</td></tr><tr><td></td><td></td><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td></tr><tr><td>6</td><td>7</td><td>8</td><td>9</td><td>10</td><td>11</td><td>12</td></tr><tr><td>13</td><td>14</td><td>15</td><td>16</td><td>17</td><td>18</td><td>19</td></tr><tr><td>20</td><td>21</td><td>22</td><td>23</td><td>24</td><td>25</td><td>26</td></tr><tr><td>27</td><td>28</td><td>29</td><td>30</td><td></td><td></td><td></td></tr></table></div>	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				09/21/20	BOE Review of the 2021-2021 Budget Development Calendar	6:00 pm
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	10/19/20	BOE Adoption of the 2021-2021 Budget Development Calendar	6:00 pm																																										

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	11/18/20	Administrators submit Operations & Maintenance needs																																											

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	12/07/20	Administrators submit budget revisions, program budget implications and updates to long-range plans* (i.e. equipment and staffing needs)																																											
	12/14/20	Business/Budget Overview	6:00 pm																																										
	12/14/20-12/17/20	Business Official meets with Supervisors to review budget requests and long range plans																																											

<div><div>January 2021</div><table><tr><td>Su</td><td>Mo</td><td>Tu</td><td>We</td><td>Th</td><td>Fr</td><td>Sa</td></tr><tr><td></td><td></td><td></td><td></td><td></td><td>1</td><td>2</td></tr><tr><td>3</td><td>4</td><td>5</td><td>6</td><td>7</td><td>8</td><td>9</td></tr><tr><td>10</td><td>11</td><td>12</td><td>13</td><td>14</td><td>15</td><td>16</td></tr><tr><td>17</td><td>18</td><td>19</td><td>20</td><td>21</td><td>22</td><td>23</td></tr><tr><td>24</td><td>25</td><td>26</td><td>27</td><td>28</td><td>29</td><td>30</td></tr><tr><td>31</td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table></div>	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							01/04/21 - 01/14/21	Administrators meet with Superintendent and Business Official for budget review	
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	01/11/21	Business/BOE Budget Discussion #1 Rollover Budget	6:00 pm																																																	
	01/29/21	Final day for 2021-2021 Requisitions																																																		

<div><div>February 2021</div><table><tr><td>Su</td><td>Mo</td><td>Tu</td><td>We</td><td>Th</td><td>Fr</td><td>Sa</td></tr><tr><td></td><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td></tr><tr><td>7</td><td>8</td><td>9</td><td>10</td><td>11</td><td>12</td><td>13</td></tr><tr><td>14</td><td>15</td><td>16</td><td>17</td><td>18</td><td>19</td><td>20</td></tr><tr><td>21</td><td>22</td><td>23</td><td>24</td><td>25</td><td>26</td><td>27</td></tr><tr><td>28</td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table></div>	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							02/22/21	Business/BOE Budget Discussion #2 Program Component	6:00 pm
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	02/26/21	Tax Levy Limit submitted to NYS Comptroller																																											

March 2021						
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03/01/21 Business/BOE Budget Discussion #3 6:00 pm
Capital & Administration Component

03/08/21 Business Meeting 6:00 pm
Revenue

April 2021						
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04/02/21 Annual Meeting & Election Notice #1
[four times in the seven weeks preceding Vote;
first being at least 45 days before the Vote]

04/02/21 Media Release: Voter Registration and Absentee Ballots
Applications available for Absentee Ballots at the District
Office and/or website

04/12/21 Business/ BOE Budget Discussion #4 6:00 pm
Tentative Budget Adoption

04/13/21 Property Tax Report Card submitted to SED and
transmitted to media [Statutory deadline is April 26, 2021]

04/19/21 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]

04/20/21 Annual Meeting & Election Notice #2

04/23/21-04/30/21 Budget Newsletter Mailing

04/22/21 Absentee Ballots available from District Clerk

04/27/21 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]

04/30/21 Annual Meeting & Election Notice #3

May 2021						
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05/04/21 Annual Budget Hearing 7:00 pm
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

05/05/21 Voter Registration 3:00 pm-7:00 pm
Ellis Elementary School Elevator Lobby
[at least four hours; no more than 14 days
or less than 5 days prior to the Vote]

05/10/21 Annual Meeting & Election Notice #4
Budget Notice mailed

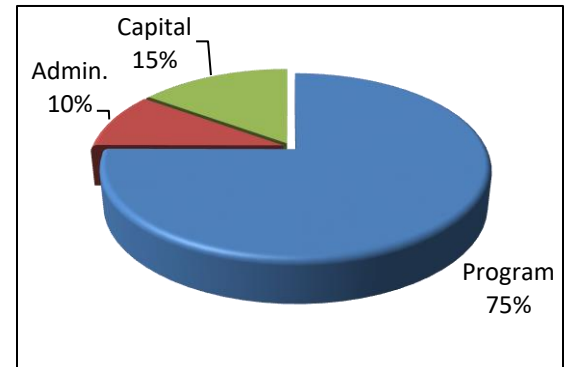
05/18/21 Annual Meeting 1:00 pm-9:00 pm
Budget Vote and BOE Election
Ellis Cafeteria

*All Administrators and Supervisors are to electronically submit copies of all budget documents to the Superintendent, the Business Official, and the Administrative Assistant to the Business Office.

Greenville Central School District Proposed Budget for 2021-22

3-Part Component Budget

Expenses	Actual Budget 2020-21	Proposed Budget 2021-22	Budget Variance Amount
Program	\$24,213,396	\$24,588,396	\$375,000
Administrative	\$3,175,645	\$3,276,274	\$100,629
Capital	\$4,863,974	\$5,021,497	\$157,523
Total	\$32,253,015	\$32,886,167	\$633,152



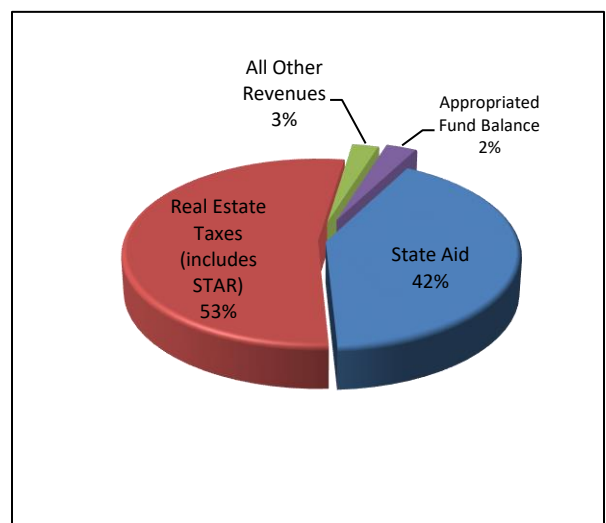
The **Program Component** includes: all instructional expenses including regular instruction, special education, occupational education and summer school. Also included are pupil services such as health and guidance, library, co-curricular, athletics and transportation. Associated payroll taxes and fringe 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 2020-21	Proposed Budget 2021-22	Budget Variance Amount
State Aid	\$13,363,040	\$13,854,257	\$491,217
Real Estate Taxes (includes STAR reimbursements)	\$17,161,620	\$17,358,979	\$197,359
Appropriated Fund Balance	\$928,640	\$821,872	(\$106,768)
All Other Revenues	\$799,715	\$851,059	\$51,344
TOTAL	\$32,253,015	\$32,886,167	\$633,152



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.

	2020-2021 Budget	2021-2022 Budget
REGULAR INSTRUCTION		
Teacher and Teaching Assistant Salaries (K-12) <i>The cost of salary expenditures for instructional staff is determined through negotiations.</i>	\$6,865,365	\$7,031,670
Teacher/Teaching Assistant Substitutes/Tutoring	\$258,000	\$258,000
Teacher Aides/Substitute Teacher Aides <i>The cost of teacher aides is determined through negotiations.</i>	\$292,444	\$289,124
Equipment <i>Instructional equipment supports the instructional programs.</i>	\$28,065	\$29,780
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>	\$80,900	\$83,250
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>	\$94,485	\$93,035
Tuition <i>Potential cost for resident student(s) placed in foster care in another district.</i>	\$11,000	\$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>	\$82,235	\$82,780
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.</i> <i>(BOCES aid ratio 64.2%)</i>	\$117,729	\$132,512

	2020-2021 Budget	2021-2022 Budget
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. 2021-2022 cost is based on the average of 39.24 students. (BOCES aid ratio 64.2%)</i>	\$556,918	\$582,688
Questar III BOCES Alternative Learning with CTE, Center-based academics, Bard Early College Program, and Summer school.	\$375,900	\$187,949
REGULAR INSTRUCTION TOTAL	\$8,763,041	\$8,758,788
CHAPTER 241 SPECIAL EDUCATION		
Teacher and Teaching Assistant Salaries <i>The cost of salary expenditures for instructional staff is determined through negotiations.</i>	\$2,226,736	\$2,239,016
Clerical/Teacher Aides/Substitute Teacher Aides assigned to Special Education	\$481,966	\$504,165
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>	\$113,400	\$143,400
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>	\$8,300	\$8,250
Textbooks <i>Textbooks, workbooks, and periodicals needed for students in classes to maintain the instructional programs.</i>	\$4,800	\$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>	\$1,378,600	\$1,666,396
SPECIAL EDUCATION TOTAL	\$4,218,802	\$4,571,027
TEACHING SPECIAL SCHOOLS		
Salaries	\$0	\$0

	2020-2021 Budget	2021-2022 Budget
Supplies & Materials	\$0	\$0
Questar III BOCES Services - Employment Preparation GED Program <i>GED programs for regular education students and students with special needs. (BOCES aid ratio 64.2%)</i>	\$22,154	\$22,594
TEACHING SPECIAL SCHOOLS TOTAL	\$22,154	\$22,594
INSTRUCTIONAL MEDIA		
Salaries <i>Library Media Specialists, Director of Technology, Network Administrator and Assistant to Director of Technology.</i>	\$406,069	\$355,188
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>	\$46,540	\$46,540
Software & Supplies <i>Books, AV materials, periodicals, computer supplies, software etc.</i>	\$75,200	\$75,200
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 64.2%)</i>	\$335,708	\$362,756
INSTRUCTIONAL MEDIA TOTAL	\$887,517	\$863,684
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, two (2) clerical assigned to attendance and one (1) assigned to guidance.</i>	\$1,072,478	\$1,101,504
Equipment	\$0	\$0
Contractual Expenses <i>Machine repair, health services to other districts, school physician, Hepatitis B vaccine, waste disposal, and conference & travel.</i>	\$58,388	\$41,150
Supplies & Materials	\$16,000	\$18,500

	2020-2021 Budget	2021-2022 Budget
<i>District-wide testing supplies and supplies needed for each department.</i>		
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.</i> <i>(BOCES aid ratio 64.2%)</i>	\$126,454	\$137,303
PUPIL PERSONNEL SERVICES TOTAL	\$1,273,320	\$1,298,457
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>	\$68,928	\$69,739
CO-CURRICULAR ACTIVITIES TOTAL	\$68,928	\$69,739
INTERSCHOLASTIC ATHLETICS		
Salaries <i>Coaches/Athletic Director</i>	\$194,984	\$196,552
Equipment	\$13,000	\$13,000
Contractual Expenses <i>Cost of referees, re-conditioning of equipment, coaching in-service, conference and travel, and fall, winter and spring tournaments.</i>	\$61,804	\$59,700
Supplies & Materials <i>Includes uniform replacement plan and team supplies and materials.</i>	\$36,525	\$39,500
Questar III BOCES Services <i>Hudl & Hudl Assist Software, Schedule Galaxy and Family ID</i>	\$3,945	\$6,022
INTERSCHOLASTIC ACTIVITIES TOTAL	\$310,258	\$314,774
TOTAL - INSTRUCTIONAL EXPENSES	\$15,544,020	\$15,926,063
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 71.4% by the State.</i>		

	2020-2021 Budget	2021-2022 Budget
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>	\$1,074,413	\$1,087,085
Equipment	\$5,400	\$6,000
Insurance (Auto)	\$33,296	\$34,440
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>	\$89,660	\$89,375
Contract Transportation <i>Transportation for special education students with out of district placements.</i>	\$355,000	\$444,300
Supplies & Materials <i>Includes gasoline/diesel fuel, parts, oil/grease, tires, antifreeze, office/garage supplies and work boots.</i>	\$261,300	\$260,200
Questar III BOCES Services <i>Required drug and alcohol testing for bus drivers.</i>	\$3,200	\$3,200
PUPIL TRANSPORTATION TOTAL	\$1,822,269	\$1,924,600
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>	\$470,515	\$438,555
NYS Teachers' Retirement <i>The pension contribution of teachers and professional personnel as established by the New York State Teachers' Retirement System.</i>	\$1,146,496	\$1,162,758
Social Security <i>Pursuant to federal law, the district pays a share based upon each employee's earnings.</i>	\$985,977	\$1,039,493
Workers' Compensation <i>Pursuant to law, this provides coverage for an injury sustained by an employee while engaged in work for the District.</i>	\$25,938	\$46,687
Unemployment Insurance	\$5,000	\$2,500

	2020-2021 Budget	2021-2022 Budget
Health and Dental Insurance <i>The District's share of health and dental premiums.</i>	\$4,148,181	\$3,982,740
Transfer to Special Aid Fund <i>The District's share is 20% of the cost of summer programming for students with disabilities that have an extended year program.</i>	\$65,000	\$65,000
UNDISTRIBUTED TOTAL	\$6,847,107	\$6,737,733
TOTAL PROGRAM COMPONENT	\$24,213,396	\$24,588,396
Dollar increase 2020-2021 over 2021-2022		\$375,000
Percent increase		1.55%

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.	2020-2021 Budget	2021-2022 Budget
Contractual Expenses <i>Meetings, conferences, and publications.</i>	\$3,600	\$3,600
Supplies & Materials	\$225	\$225
BoardDocs Pro <i>Cloud-based software for creating and managing board packets, accessing information and conducting meetings.</i>	\$10,360	\$10,350
BOARD OF EDUCATION TOTAL	\$14,185	\$14,175
DISTRICT CLERK AND MEETING		
Salaries - District Clerk	\$7,800	\$10,854

	2020-2021 Budget	2021-2022 Budget
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>	\$6,425	\$6,325
Supplies & Materials <i>Election ballots</i>	\$500	\$500
DISTRICT CLERK AND MEETING TOTAL	\$14,725	\$17,679
CENTRAL ADMINISTRATION		
Salaries <i>Includes the salaries of the Superintendent and an administrative secretary.</i>	\$234,332	\$237,950
Equipment	\$0	\$0
Contractual Expenses <i>Includes conference & travel</i>	\$2,000	\$2,000
Supplies & Materials	\$500	\$500
CENTRAL ADMINISTRATION TOTAL	\$236,832	\$240,450
BUSINESS ADMINISTRATION		
Salaries <i>Includes salaries of the Business Official and a .5 FTE administrative secretary.</i>	\$147,291	\$152,360
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>	\$34,100	\$33,100
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, Cooperative Purchasing, Election Management Systems, and Grant Writer.</i>	\$54,633	\$56,539
BUSINESS ADMINISTRATION TOTAL	\$236,774	\$242,749
AUDITING SERVICES		

	2020-2021 Budget	2021-2022 Budget
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>	\$18,500	\$18,500
AUDITING SERVICES TOTAL	\$18,500	\$18,500
OFFICE OF THE TREASURER		
Salaries <i>Salary for the District Treasurer</i>	\$81,363	\$69,178
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	\$82,238	\$70,053
TAX COLLECTOR		
Salaries	\$6,365	\$6,572
Contractual Expenses <i>Includes advertising, printing tax bills and software maintenance.</i>	\$5,384	\$5,478
TAX COLLECTOR TOTAL	\$11,749	\$12,050
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
HUMAN RESOURCES		
Salaries <i>Includes salaries of the Assistant Superintendent and clerical support.</i>	\$178,940	\$184,762
Contractual <i>Conference and Travel</i>	\$2,000	\$2,000

	2020-2021 Budget	2021-2022 Budget
Questar III BOCES and/or other BOCES	\$2,500	\$2,575
<i>Recruiting Service (BOCES aid ratio 64.2%)</i>		
LEGAL SERVICES/HUMAN RESOURCES TOTAL	\$213,440	\$219,337
CENTRAL STOREROOM/CENTRAL DATA PROCESSING		
Supplies & Materials <i>Includes district wide copier paper, postage, copier supplies, and laminating supplies.</i>	\$40,500	\$40,000
Questar III BOCES Services and/or Other BOCES Services <i>Online processing, facilities service software, Finance Manager, Data Warehouse and testing.</i>	\$61,252	\$56,365
CENTRAL STOREROOM/CENTRAL DATA PROCESSING TOTAL	\$101,752	\$96,365
PUBLIC INFORMATION		
Salaries	\$0	\$0
Contractual Expenses <i>Printing services</i>	\$500	\$500
Questar III BOCES Services <i>Printing services, website design/management, and school notification system.</i>	\$28,619	\$22,440
PUBLIC INFORMATION TOTAL	\$29,119	\$22,940
SPECIAL ITEMS		
Insurance Expenses <i>Includes: Umbrella, Student Accident, Cyber Security/Data Privacy Breach, and Multi-Peril insurance.</i>	\$143,396	\$147,427
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>	\$26,000	\$26,600
Questar III BOCES Administrative Charge <i>District's share of expenses for the administrative costs of shared services under Questar III BOCES.</i>	\$277,257	\$282,932
Board & Note Expense <i>Processing bonds and notes and annual Reporting requirements.</i>	\$13,000	\$13,000
SPECIAL ITEMS TOTAL	\$459,653	\$469,959
TOTAL GENERAL SUPPORT	\$1,418,967	\$1,424,257

	2020-2021 Budget	2021-2022 Budget
INSTRUCTIONAL SUPERVISION K-12		
Salaries <i>Administrative salaries and related secretarial staff.</i>	\$961,381	\$975,415
Contractual Expenses <i>Expenses include: professional literature and professional development costs.</i>	\$6,425	\$6,425
Supplies & Materials <i>Supplies needed to run three main offices.</i>	\$2,150	\$2,150
Questar III BOCES - <i>substitute teacher calling service</i>	\$12,128	\$12,018
INSTRUCTIONAL SUPERVISION K-12 REGULAR SCHOOL TOTAL	\$982,084	\$996,008
EVALUATION AND PLANNING/INSERVICE EDUCATION		
In-service Education <i>Expenses incurred for Superintendent conference days and other staff development programs.</i>	\$50,000	\$50,000
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>	\$102,550	\$135,319
EVALUATION AND PLANNING/INSERVICE EDUCATION TOTAL	\$152,550	\$185,319
UNDISTRIBUTED		
Payroll taxes and fringe benefits on personnel within the administrative component of the budget.		
NYS Employees' Retirement System (ERS)	\$88,113	\$73,093
NYS Teachers' Retirement System (TRS)	\$105,526	\$128,641
Social Security	\$127,102	\$113,251
Workers' Compensation Insurance	\$5,188	\$10,375
Unemployment Insurance	\$0	\$0
Health and Dental Insurance	\$296,115	\$345,330
UNDISTRIBUTED TOTAL	\$622,044	\$670,690
TOTAL ADMINISTRATIVE COMPONENT	\$3,175,645	\$3,276,274
Dollar increase 2020-2021 over 2021-2022		\$100,629
Percent increase		3.17%

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.	2020-2021 Budget	2021-2022 Budget
Salaries <i>Salaries for Facilities Director, Assistant Facilities Director, maintenance, custodians, cleaners, clerical, substitutes and summer help.</i>	\$1,021,366	\$1,059,697
Equipment - Buildings & Grounds <i>Equipment needed to help maintain the operation and maintenance of the campus.</i>	\$67,000	\$56,500
Equipment - Cafeteria	\$0	\$0
Utilities - Fuel oil	\$145,981	\$145,981
Utilities - Electricity	\$150,000	\$150,000
Utilities - Telephone	\$24,000	\$24,000
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>	\$53,000	\$53,200
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>	\$324,524	\$322,042
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>	\$68,100	\$88,450
OPERATIONS AND MAINTENANCE TOTAL	\$1,952,971	\$1,998,870
DISTRICT TRANSPORTATION		
Purchase of Buses	\$0	\$0
PURCHASE OF BUSES TOTAL	\$0	\$0

	2020-2021 Budget	2021-2022 Budget
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	\$162,397	\$219,277
NYS Teachers' Retirement System	\$0	\$0
Social Security	\$78,135	\$79,177
Workers' Compensation Insurance	\$72,624	\$49,188
Health and Dental Insurance	\$253,326	\$301,132
UNDISTRIBUTED TOTAL	\$566,482	\$648,774
INTERFUND TRANSFERS		
Transfer to Capital Account for Capital Renovations	\$95,000	\$190,000
<i>(For the renovation of at least three classrooms at Scott M. Ellis Elementary School)</i>		
INTERFUND TRANSFERS TOTAL	\$95,000	\$190,000
DEBT SERVICE		
Building Projects - Principal and Interest	\$1,854,677	\$1,785,691
Bus Purchases - Principal and Interest	\$392,844	\$396,162
Bond Anticipation Notes - Principal and Interest	\$0	\$0
<i>Payment of principal and interest on serial bonds to finance district-wide additions and improvements.</i>		
DEBT SERVICE TOTAL	\$2,247,521	\$2,181,853
TOTAL CAPITAL COMPONENT	\$4,863,974	\$5,021,497
Dollar increase 2020-2021 over 2021-2022		\$157,523
Percent increase		3.24%
GRAND TOTAL BUDGET	\$32,253,015	\$32,886,167
Dollar increase 2020-2021 over 2021-2022		\$633,152
Percent increase		1.96%

Summary of Proposed Budget for 2021-2022

	APPROVED 2020-2021 BUDGET	PROPOSED 2021-2022 BUDGET	PERCENT OF TOTAL BUDGET
BOARD OF EDUCATION	\$28,910	\$31,954	0.10%
CENTRAL ADMINISTRATION	\$236,832	\$240,450	0.73%
FINANCE/BUSINESS ADMINISTRATION	\$349,261	\$343,352	1.04%
LEGAL/PERSONNEL/PUBLIC INFORMATION	\$272,559	\$272,277	0.83%
BUILDING/GROUNDS/CENTRAL STOREROOM	\$2,054,723	\$2,095,235	6.37%
SPECIAL ITEMS	\$461,653	\$471,959	1.44%
INSTRUCTION	\$16,648,654	\$17,077,290	51.93%
TRANSPORTATION	\$1,822,269	\$1,924,600	5.85%
EMPLOYEE BENEFITS	\$7,970,633	\$7,992,197	24.30%
INTERFUND TRANSFERS	\$160,000	\$255,000	0.78%
DEBT SERVICE	\$2,247,521	\$2,181,853	6.63%
TOTAL	\$32,253,015	\$32,886,167	100.00%

Revenue Summary 2021-2022

Estimated Revenues

	APPROVED 2020/2021 BUDGET	PROPOSED 2021/2022 BUDGET	DOLLAR INC./DEC.	% CHANGE OF TOTAL BUDGET
Appropriated (Planned) Fund Balance	\$490,000	\$490,000	\$0	0.00%
Appropriated (Unplanned) Fund Balance	\$438,640	\$331,872	-\$106,768	-24.34%
Reserve Fund - Unemployment	\$0	\$0	\$0	0.00%
Reserve Fund - Tax Certiorari	\$0	\$0	\$0	0.00%
Reserve Fund - Retirement	\$0	\$0	\$0	0.00%
Health Insurance - Refund	\$166,155	\$146,921	-\$19,234	-11.58%
Interest/Penalties on Taxes	\$37,500	\$37,500	\$0	0.00%
Real Estate Taxes	\$17,161,620	\$17,358,979	\$197,359	1.15%
(Includes STAR Reimbursement)				
PILOT Payment	\$67,360	\$90,938	\$23,578	35.00%
Library and Textbook Fines	\$200	\$200	\$0	0.00%
Admissions	\$2,500	\$2,500	\$0	0.00%
Tuition from Other Districts	\$240,000	\$300,000	\$60,000	25.00%
Interest on Deposits	\$31,000	\$15,000	-\$16,000	-51.61%
Miscellaneous	\$220,000	\$223,000	\$3,000	1.36%
State Aid	\$13,363,040	\$13,854,257	\$491,217	3.68%
Private School - Related Services	\$35,000	\$35,000	\$0	0.00%
TOTAL	\$32,253,015	\$32,886,167	\$633,152	1.96%

3 Part Component Budget 2021-2022 General Fund Appropriation

FUNCTION/ACCOUNT	SBM-CODE	TOTAL	ADMIN.	PROGRAM	CAPITAL
Board of Education	1099	\$31,954	\$31,954	\$0	\$0
Central Administration	1299	\$240,450	\$240,450	\$0	\$0
Finance	1399	\$343,352	\$343,352	\$0	\$0
Legal Services	1420	\$60,000	\$30,000	\$30,000	\$0
Human Resources	1430	\$189,337	\$189,337	\$0	\$0
Public Information (printing)	1480	\$22,940	\$22,940	\$0	\$0
Operation, Maintenance & Security	1629	\$1,998,870	\$0	\$0	\$1,998,870
Other Central Services	1660	\$40,000	\$40,000	\$0	\$0
Data Processing	1680	\$56,365	\$56,365	\$0	\$0
Unallocated Insurance	1910	\$147,427	\$147,427	\$0	\$0
Associated Dues	1920	\$26,600	\$26,600	\$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	\$295,932	\$295,932	\$0	\$0
Curriculum Development	2010	\$125,312	\$125,312	\$0	\$0
Regular School (Supervision)	2020	\$690,557	\$690,557	\$0	\$0
Evaluation & Planning	2060	\$23,010	\$23,010	\$0	\$0
In-service	2070	\$162,309	\$162,309	\$0	\$0
Instruction	2999	\$16,076,102	\$180,039	\$15,896,063	\$0
Purchase of Buses	5510	\$0	\$0	\$0	\$0
Other Dist. Trans.	5510	\$1,446,100	\$0	\$1,446,100	\$0
Garage Bldg.	5530	\$34,200	\$0	\$34,200	\$0
Contract Transportation	5540	\$444,300	\$0	\$444,300	\$0
Employee Benefits	9098	\$7,992,197	\$670,690	\$6,672,733	\$648,774
Debt Service-Serial Bonds	9898	\$2,181,853	\$0	\$0	\$2,181,853
Debt Service-BAN	9799	\$0	\$0	\$0	\$0
Transfer to Capital	9530	\$190,000	\$0	\$0	\$190,000
Transfer to Federal	9530	\$65,000	\$0	\$65,000	\$0
Transfer to Cafeteria	9530	\$0	\$0	\$0	\$0
		\$32,886,167	\$3,276,274	\$24,588,396	\$5,021,497

ADMINISTRATIVE PERCENT	$\$3,276,274 / (\$3,276,274 + \$24,588,396) = 11.76\%$
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Previous Years:	2020/2021 - 11.59%
	2019/2020 - 11.37%
	2018/2019 - 11.09%
	2017/2018 - 10.98%

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 2021-2022 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	\$179,751	\$64,768
Assistant Superintendent	\$127,927	\$63,154

NYS Board of Real Property Services

Local Government Exemption Impact Report

Date: April 16, 2021

Taxing Jurisdiction: Greenville Central School District

Fiscal Year Beginning: July 1, 2021

Total equalized value in taxing jurisdiction:

\$916,266,278.00

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)	5	\$147,622	0.07
13100	County Owned - Generally	RPTL 406(1)	3	\$782,782	0.17
13500	Town Owned - Generally	RPTL 406(1)	23	\$4,518,047	1.50
13510	Town Owned - Cemetery	RPTL 446	15	\$702,319	0.13
13800	School District Property	RPTL 408	6	\$28,312,795	5.28
14110	USA - Specified Uses	STATE L 54	1	\$236,422	0.04
21600	Clergy Residence	RPTL 462	6	\$1,146,696	0.25
25110	Nonprof Corp - Religious	RPTL 420-a	37	\$16,484,539	4.53
25120	Nonprof Corp - Educl	RPTL 420-a	2	\$3,344,928	1.94
25130	Nonprof Corp - Charitable	RPTL 420-a	3	\$2,243,145	0.42
25230	Nonprof Corp - Moral/Mental	RPTL 420-a	2	\$1,150,870	0.52
25300	Nonprof Corp - Specified Uses	RPTL 420-b	33	\$3,776,059	2.15
25400	Fraternal Organization	RPTL 428	0	\$0	0.00
25900	Stat Auth Not Defined	RPTL 25900	5	\$195,337	0.79
26100	Veterans Organization	RPTL 452	2	\$373,767	0.09
26250	Historical Society	RPTL 444	1	\$188,406	0.11
26400	Volunteer Fire Co. or Dept.	RPTL 464(2)	10	\$2,610,791	0.70
27350	Privately Owned Cemetery Land	RPTL 446	19	\$386,064	0.15
41004	Veterans Exemption Incr/Decr I	RPTL 458(5)	6	\$81,522	0.05
41120	Alt Vet Ex-War Period-Non-Comb	RPTL 458-a	65	\$586,447	0.34
41124	Alt Vet Ex-War Period-Non-Comb	RPTL 458-a	138	\$1,252,882	0.33
41130	Alt Vet Ex-War Period-Combat	RPTL 458-a	61	\$917,684	0.53
41134	Alt Vet Ex-War Period-Combat	RPTL 458-a	112	\$1,686,146	1.55
41140	Alt Vet Ex-War Period-Disabili	RPTL 458-a	34	\$678,397	0.68
41144	Alt Vet Ex-War Period-Disabili	RPTL 458-a	43	\$989,499	0.19
41150	Cold War Veterans (10%)	RPTL 458-b	3	\$0	0.00
41154	Cold War Veterans (10%)	RPTL 458-b	11	\$67,199	0.04
41160	Cold War Veterans (15%)	RPTL 458-a	0	\$0	0.00
41174	Cold War Veterans (Disabled)	RPTL 458-b	1	\$9,792	0.01
41400	Clergy	RPTL 460	6	\$178,141	0.09
41700	Agricultural Building	RPTL 483	14	\$316,451	0.15
41720	Agricultural District	AG-MKTS L305	171	\$6,103,526	22.56
41730	Agric Land-Indiv not in district	AG-MKTS L306	43	\$1,988,256	0.37
41800	Persons Age 65 or over	RPTL 467	175	\$11,929,155	5.35
41804	Persons Age 65 or over	RPTL 467	2	\$47,980	0.01
41805	Persons Age 65 or over	RPTL 467	38	\$2,250,739	0.42
41834	Enhanced STAR	RPTL 425	632	\$42,982,981	24.41
41854	Basic STAR	RPTL 425	1,342	\$41,006,200	24.72
41930	Disabilities and limited income	RPTL 459-c	20	\$1,367,066	1.51
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	\$4,444	0.00
42120	Temporary Greenhouses	RPTL 483-c	1	\$51,993	0.03
47100	Mass Telecom Ceiling	RPTL S499-qqqq	8	\$505,056	0.27
47460	Forest Land Certified after 8/74	RPTL 480-a	20	\$1,788,992	0.41
47610	Business Investment Property	RPTL 485-b	2	\$1,103,450	0.21
49500	Solar or Wind Energy System	RPTL 487	73	\$1,587,548	0.29
50000	System Code	Not defined	9	\$768,806	0.10
Totals			3,204	\$186,850,941	0.20

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

Amount, if any, attributed to payments in lieu of taxes: \$90,938 (details contained on RP-495-PILOT)

2021/2022 Property Tax Report Card

190701 – GREENVILLE

Central School District

Contact Person:	Janet Maassmann Business Official	Approved Budget 2020/2021 [A]	Proposed Budget 2021/2022 [B]
Telephone Number:	(518) 966-5070 EXT 512		
Total Budgeted Amount, not including Separate Propositions	\$ 32,253,015	\$ 32,866,167	
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	\$ 17,161,620	\$ 17,358,979	
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)	\$ 17,161,620	\$ 17,358,979	
F. Permissible Exclusions to the School Tax Levy Limit	\$ 411,224	\$ 411,425	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	\$ 16,750,396	\$ 17,001,429	
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E – B – F + D)	\$ 16,750,396	\$ 16,947,554	
I. Difference: (G – H); (negative value requires 60.0% voter approval) ²	\$ 0	\$ 53,875	
Public School Enrollment	1,130	1,104	
Consumer Price Index		1.23%	

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 2021-2022, includes any carryover from 2019-20 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2020-2021 [D]	Estimated 2021-22 [E]
Adjusted Restricted Fund Balance	\$2,195,206	\$2,608,512
Assigned Appropriated Fund Balance	\$928,640	\$821,872
Adjusted Unrestricted Fund Balance	\$1,282,814	\$1,315,447
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	3.98%	4.00%

[Continued on next page]

Schedule of Reserve Funds

Reserve Type	Reserve Name	Reserve Description *	3/31/21 Actual Balance	6/30/21 Estimated Ending Balance	Intended Use of the Reserve in the 2021/2022 School Year
Capital	Capital Reserve	To pay the cost of any object or purpose for which bonds may be issued.	885,862	886,087	No plan to use the Reserve at this time.
Repair		To pay the cost of repairs to capital improvements or equipment.			
Workers' Compensation	Workers' Compensation Reserve	To pay for Workers Compensation and benefits.	81,094	81,103	No plan to use the Reserve at this time
Unemployment Insurance	Unemployment Insurance Reserve	To pay the cost of reimbursement to the State Unemployment Insurance Fund.	238,158	238,185	No plan to use the Reserve at this time
Reserve for Tax Reduction		For the gradual use of the proceeds of the sale of school district real property.			
Mandatory Reserve for Debt Service	Debt Service	To cover debt service payments on outstanding obligations (bonds, BANS) after the sale of district capital assets or improvements.	380,854	380,854	No plan to use the Reserve at this time
Insurance		To pay liability, casualty, and other types of uninsured losses.			
Property Loss		To establish and maintain a program of reserves to cover property loss.			
Liability		To establish and maintain a program of reserves to cover liability claims incurred.			
Tax Certiorari		To establish a reserve fund for tax certiorari settlements			
Reserve for Insurance Recoveries		To account for unexpended proceeds of insurance recoveries at the fiscal year end.			
EBLAR - Employee Benefit Accrued Liability	Employee Benefit Accrued Liability Reserve	For the payment of accrued 'employee benefits' due to employees upon termination of service.	192,672	192,717	No plan to use the Reserve at this time
Retirement Contribution	Retirement Contribution Reserve (ERS)	To fund employer retirement contributions to the State and Local Employees' Retirement System.	439,261	439,316	No plan to use the Reserve at this time
Other Reserve	Retirement Contribution Reserve (TRS)	To fund employer retirement contributions to the New York State Teachers' Retirement System.	390,200	390,250	No plan to use the Reserve at this time.

GREENVILLE CSD - NEW YORK STATE REPORT CARD [2019 - 20]

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 resulting changes to New York State testing, accountability, and federal reporting requirements, 2020-21 district and school accountability statuses are the same as those assigned for the 2019-20 school year. For informational purposes, graduation rates for the Secondary Graduation Rate indicator using lagged 2018-19 data are reported. Spring 2020 standardized state assessments, including the June 2020 Regents examinations, were canceled and are, thus, not reported. For detailed information on requirement changes, please see the U.S. Department of Education-approved waiver and the memorandum from the Office of Accountability entitled "2019-20 Accountability Implications to Address the COVID-19 Crisis."

2020-21 ACCOUNTABILITY STATUS BASED ON 2018-19 DATA

Per the U.S. Department of Education-approved waiver, districts and schools, including subgroups, will maintain in the 2020-21 school year the same accountability status assigned for the 2019-20 school year with no progress determinations. For more information, please see the memorandum from the Office of Accountability entitled, "2019-20 Accountability Implications to Address the COVID-19 Crisis." The 2020-21 Accountability status may differ from the 2019-20 status as a result of a school reconfiguration. Schools that newly opened for the 2020-21 school year will not be displayed.

TARGET DISTRICT

SECTION 1003 SCHOOL IMPROVEMENT FUNDS (2019-20)

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 (61.38 kilobytes)

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

- 2018-19 Title I SIG 1003 Basic Application and Addendum for 2019-20 Extension
- 2019-20 Title I SIG 1003 Basic Planning
- 2019-20 Title I School Improvement Grant 1003 Targeted Support Grant
- 2019-20 Title I School Improvement Grant 1003 ENHANCED Comprehensive Support and Improvement (CSI) Support Grant
- 2019 NYSIP-PLC Phase II
- SIG Cohort 6 and 7 Schools Funded with SIGA in 2019-20

ELEMENTARY/MIDDLE STATUSES BY SUBGROUP

Per the U.S. Department of Education-approved waiver, districts and schools, including subgroups, will maintain in the 2020-21 school year the same accountability status assigned for the 2019-20 school year with no progress determinations.

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

SECONDARY STATUSES BY SUBGROUP

Per the U.S. Department of Education-approved waiver, districts and schools, including subgroups, will maintain in the 2020-21 school year the same accountability status assigned for the 2019-20 school year with no progress determinations.

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 2019-20 and are not used to make district or school accountability status determinations for the 2020-21 school year. For more information, please see the memorandum from the Office of Accountability entitled, "2019-20 Accountability Implications to Address the COVID-19 Crisis."

Subgroup	Cohort	Number In Cohort	Grad Rate
All Students	4-Year	91	89%
	5-Year	109	95.4%
	6-Year	90	91.1%
American Indian or Alaska Native	4-Year	0	—
	5-Year	0	—
	6-Year	0	—
Asian or Native Hawaiian/Other Pacific Islander	4-Year	2	—
	5-Year	0	—
	6-Year	0	—
Black or African American	4-Year	3	—
	5-Year	0	—
	6-Year	6	—
Hispanic or Latino	4-Year	2	—
	5-Year	3	—
	6-Year	2	—
Multiracial	4-Year	2	—
	5-Year	0	—
	6-Year	2	—
White	4-Year	83	90.4%
	5-Year	108	95.4%
	6-Year	85	91.8%
English Language Learners	4-Year	0	—
	5-Year	0	—
	6-Year	0	—
Students with Disabilities	4-Year	33	75.8%
	5-Year	37	86.5%
	6-Year	45	77.8%
Economically Disadvantaged	4-Year	39	87.2%
	5-Year	55	92.7%
	6-Year	48	89.6%

NATIONAL ASSESSMENT OF EDUCATION PROGRESS (NAEP) RESULTS (2018-19)

National Assessment of Education Progress (NAEP) are reported for statewide (New York State) and national results only. District- and school-level results are not reported for NAEP.

NEW YORK STATE NAEP GRADE 4

	READING				MATH			
SUBGROUP	BELOW BASIC	BASIC	PROFICIENT	ADVANCED	BELOW BASIC	BASIC	PROFICIENT	ADVANCED
All Students	34	31	26	8	24	40	29	8
Students with Disabilities	73	18	7	1	61	30	7	2
American Indian or Alaska Native	*	*	*	*	*	*	*	*
Asian	21	27	34	17	8	23	43	26
Native Hawaiian/Other Pacific Islander	*	*	*	*	*	*	*	*
Black or African American	53	31	14	2	43	40	16	1
Hispanic or Latino	45	32	19	4	33	45	19	2
White	24	32	33	11	14	39	38	9
Multiracial	24	23	35	18	15	42	31	12
Limited English Proficient	78	17	4	*	51	40	8	1
Economically Disadvantaged	49	31	17	3	33	43	21	3

NEW YORK STATE NAEP GRADE 8

	READING				MATH			
SUBGROUP	BELOW BASIC	BASIC	PROFICIENT	ADVANCED	BELOW BASIC	BASIC	PROFICIENT	ADVANCED
All Students	30	38	28	4	34	32	22	11
Students with Disabilities	58	31	10	1	72	22	5	2
American Indian or Alaska Native	*	*	*	*	*	*	*	*
Asian	21	33	36	10	15	25	29	31
Native Hawaiian/Other Pacific Islander	*	*	*	*	*	*	*	*
Black or African American	43	38	17	1	55	30	12	3
Hispanic or Latino	41	38	19	2	49	35	14	3
White	20	39	35	6	23	33	29	15
Multiracial	*	*	*	*	*	*	*	*
Limited English Proficient	83	16	1	*	88	10	2	*
Economically Disadvantaged	40	38	20	2	47	32	16	5

NATIONAL NAEP GRADE 4

	READING				MATH			
SUBGROUP	BELOW BASIC	BASIC	PROFICIENT	ADVANCED	BELOW BASIC	BASIC	PROFICIENT	ADVANCED
All Students	35	31	26	9	20	40	32	9
Students with Disabilities	70	18	9	2	51	33	14	3
American Indian or Alaska Native	50	30	17	3	32	43	22	4
Asian	18	25	35	22	7	23	41	29
Native Hawaiian/Other Pacific Islander	45	31	20	4	30	40	24	5
Black or African American	53	30	15	3	35	45	18	2
Hispanic or Latino	46	31	19	4	27	45	24	3
White	24	31	32	12	12	36	40	12
Multiracial	28	32	29	11	17	40	34	10
Limited English Proficient	65	25	8	1	41	43	15	1
Economically Disadvantaged	48	31	18	3	29	45	23	3

NATIONAL NAEP GRADE 8

	READING				MATH			
SUBGROUP	BELOW BASIC	BASIC	PROFICIENT	ADVANCED	BELOW BASIC	BASIC	PROFICIENT	ADVANCED
All Students	28	39	29	4	32	35	23	10
Students with Disabilities	64	27	8	1	68	23	7	2
American Indian or Alaska Native	40	41	19	1	48	37	13	3
Asian	13	30	43	13	12	24	31	33
Native Hawaiian/Other Pacific Islander	38	38	23	2	47	34	15	4
Black or African American	47	39	14	1	54	33	11	2
Hispanic or Latino	38	40	20	1	43	37	16	3
White	19	39	36	5	21	36	30	13
Multiracial	24	40	31	5	28	36	25	11
Limited English Proficient	73	24	3	*	73	22	4	1
Economically Disadvantaged	40	40	18	1	46	36	15	3

*There are not sufficient data for this subgroup.

STAFF QUALIFICATIONS (2019-20)
INEXPERIENCED TEACHERS AND PRINCIPALS

	TEACHERS			PRINCIPALS		
	Total	# Inexperienced	% Inexperienced	Total	# Inexperienced	% Inexperienced
THIS DISTRICT	100	8	8%	3	0	0%
STATEWIDE	205,520	35,059	17%	4,784	1,237	26%
STATEWIDE HIGH-POVERTY SCHOOLS	46,266	13,190	29%	1,168	320	27%
STATEWIDE LOW-POVERTY SCHOOLS	61,131	5,677	9%	1,193	260	22%

Teacher and principal counts are as reported by schools and districts in the Student Information Repository System (SIRS).

TEACHERS TEACHING OUT OF THEIR SUBJECT OR FIELD OF CERTIFICATION

	Total	TEACHERS TEACHING OUT OF THEIR SUBJECT/FIELD OF CERTIFICATION	
		#	%
THIS DISTRICT	110	7	6%
STATEWIDE	216,218	20,182	9%
STATEWIDE HIGH-POVERTY SCHOOLS	46,676	9,564	20%
STATEWIDE LOW-POVERTY SCHOOLS	54,886	1,004	2%

Teacher counts are as reported in Teacher Access and Authorization (TAA).

GRADUATION RATE (2019-20)

Graduation Rate data are for students who first entered grade 9, four years prior to this reporting year. Graduates are as of August following the close of the reporting year. Click on High School Graduation Rate Data report to see district and state comparisons and to filter on gender and ethnicity student subgroups.

Subgroup	Total	GRAD RATE		REGENTS WITH ADVANCED DESIGNATION		REGENTS DIPLOMA		LOCAL DIPLOMA		NON DIPLOMA CRED		STILL ENROLLED		GED TRANSFER		DROPOUT	
		#	%	#	%	#	%	#	%	#	%	#	%	#	%	#	%
All Students	95	83	87%	37	39%	40	42%	6	6%	3	3%	5	5%	1	1%	3	3%
Female	48	46	96%	23	48%	21	44%	2	4%	1	2%	1	2%	0	0%	0	0%
Male	47	37	79%	14	30%	19	40%	4	9%	2	4%	4	9%	1	2%	3	6%
Multiracial	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
American Indian or Alaska Native	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
Asian or Native Hawaiian/Other Pacific Islander	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
White	92	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Black or African American	1	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Hispanic or Latino	2	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
General-Education Students	71	67	94%	37	52%	30	42%	0	0%	0	0%	3	4%	0	0%	1	1%
Students with Disabilities	24	16	67%	0	0%	10	42%	6	25%	3	13%	2	8%	1	4%	2	8%
Non-English Language Learners	95	83	87%	37	39%	40	42%	6	6%	3	3%	5	5%	1	1%	3	3%
English Language Learners	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
Not Economically Disadvantaged	67	64	96%	30	45%	30	45%	4	6%	1	1%	2	3%	0	0%	0	0%
Economically Disadvantaged	28	19	68%	7	25%	10	36%	2	7%	2	7%	3	11%	1	4%	3	11%
Not Migrant	95	83	87%	37	39%	40	42%	6	6%	3	3%	5	5%	1	1%	3	3%
Migrant	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
Parents not in Armed Forces	95	83	87%	37	39%	40	42%	6	6%	3	3%	5	5%	1	1%	3	3%
Parents in Armed Forces	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
Not Homeless	94	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Homeless	1	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Not in Foster Care	95	83	87%	37	39%	40	42%	6	6%	3	3%	5	5%	1	1%	3	3%
Foster Care	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%

GREENVILLE CSD

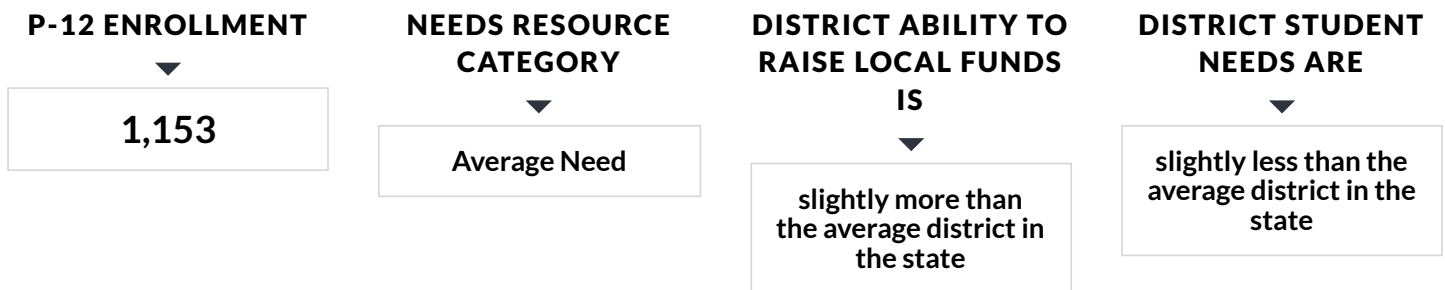
2018-19 School Year Financial Transparency Report

The tables below display per pupil expenditures for individual 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

What are the economic and student characteristics of this school district?



Student Demographics

Enrollment	GREENVILLE CSD
All Students	1,153
Economically Disadvantaged	36%
Students with Disabilities	17%
English Language Learner	0%
» Race/Ethnicity	

Report View One: How Much is Being Spent on Instruction and Administration in this School and School District?

Data under the school column represent per pupil expenditures in each category for the individual school selected. School level data (entries A through D) under the district column represent the average per pupil school level expenditures for all schools in the district. Per pupil central district expenditures (entries E through H) are not attributed to any particular school within the district and are applied equally to all schools.

Total spending (entry I) represents all non-excluded per pupil expenditures. Data under the district column represent the average per pupil expenditures of all schools in the district. Data under the school column represent the sum of entry D for the school plus entry H for the district.

Report View One Per Pupil Expenditure Categories	GREENVILLE CSD
» A. Instruction (A1 + A2 + A3 + A4)	\$12,289.72
» B. Administration (B1 + B2 + B3)	\$749.88
» C. All Other Spending (C1 + C2 + C3)	\$2,002.21
D. Total School Level (A + B + C)	\$15,041.81
» E. Central District Instruction (E1 + E2 + E3 + E4)	\$855.66
» F. Central District Administration (F1 + F2 + F3)	\$1,871.44
» G. All Other Central District Spending (G1 + G2 + G3)	\$3,503.45
H. Total Central District Costs	\$6,230.55
I. Total Spending (D + H)	\$21,272.35

Report View Two: How are the Local/State and Federal Funds Spent in this School and School District?

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

Data under the school column represent per pupil expenditures in each category for the individual school selected. School level data (entries J and K) under the district column represent the average per pupil school level expenditures for all schools in the district. Per pupil central district expenditures (entries L and M) are not attributed to any particular school within the district and are applied equally to all schools.

Total spending (entry N) represents all non-excluded per pupil expenditures. Data under the district column represent the average per pupil expenditures of all schools in the district. Data under the school column represent the sum of entries J and K for the school plus entries L and M for the district.


Report View Two Per Pupil Expenditure Categories	GREENVILLE CSD
J. Total School Level Local/State Spending	\$14,668.01
» K. Total School Level Federal Spending	\$373.80
L. Total Central District Level Local/State Spending	\$5,627.97
M. Total Central District Level Federal Spending	\$602.58
N. Total District and School Spending (J + K + L + M)	\$21,272.35

Detailed Spending: How Much is Spent Per Pupil in Selected Program Areas in This School and School District?

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 enrollment of the entire district or school are used for pupil services, community schools programs, and BOCES services. Enrollments for the particular program areas are used for special education, ELL/MLL services, and prekindergarten.

Entries O through T represent school level expenditures. Data under the school column represent per pupil expenditures in each of category in the selected school. Data under the district column represent the district average of all schools in each of these categories.

Entries U through Z represent central district expenditures that are not attributable to a particular school. No data are reported under the school column.

	Program Detail Areas
	Program areas are included within the above School Level Expenditures (Row D) and Central District Costs (Row H)
School Level	GREENVILLE CSD
O. Special Education	\$18,463.25
P. ELL/MLL Services	\$13,498.00
Q. Pupil Services	\$1,670.84
R. Community Schools Programs	\$0.00
S. BOCES Services	\$466.88
T. Prekindergarten	\$0.00
District Level	
U. Special Education	\$13,837.12
V. ELL/MLL Services	\$0.00
W. Pupil Services	\$684.92
X. Community Schools Programs	\$0.00
Y. BOCES Services	\$1,210.85
Z. Prekindergarten	\$0.00

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.

School districts reported expenditures for this report separately from the ST-3 report and may not match the ST-3 report.

District Expenditures Excluded	GREENVILLE CSD
1. Transportation	\$2,135,172.00
2. Charter School Tuition	\$0.00
3. Other Tuition	\$1,009,620.00
4. Debt Service	\$1,857,050.00
5. Other	\$7,566,946.00
Percent Excluded from Total	34%
Total Expenditures	\$37,095,812.60

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