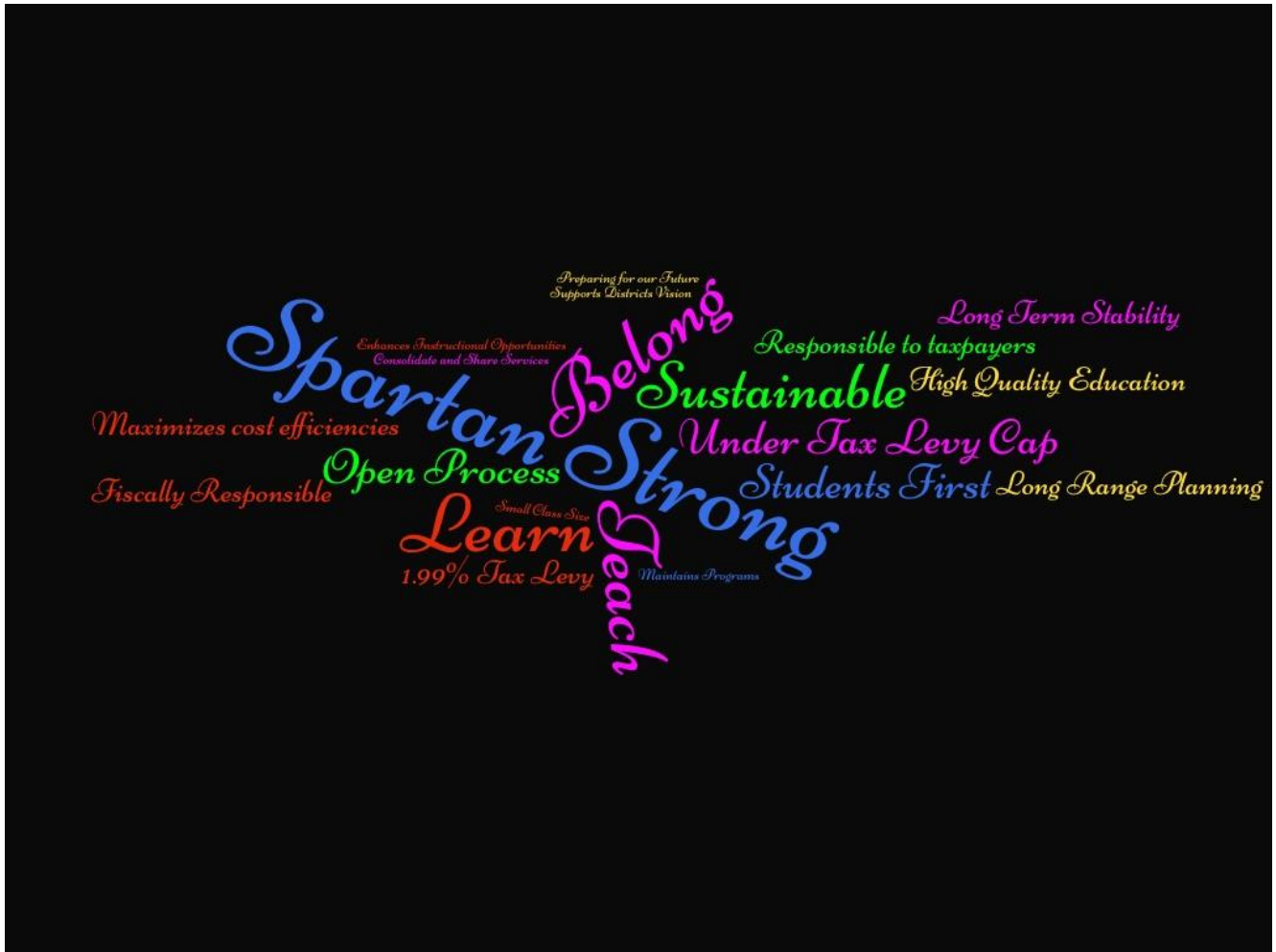


# Greenville Central School District

Greenville • New York



## Proposed Budget 2018-2019

### **Budget Vote and BOE Election**

Tuesday

May 15, 2018

1:00 pm – 9:00 pm

Scott M. Ellis Elementary Cafeteria

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## Annual Budget Hearing

Greenville Central School District  
Greenville High School Auditorium  
Tuesday, May 1, 2018  
7:00 pm

- I. Call to Order by President, Patricia Macko
  - A. Flag Salute and Pledge of Allegiance
  - B. Introduction and welcome of visitors
  - D. Fire evacuation procedures
- II. Presentation and discussion of the Proposed 2018-19 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 2, 2018

Ellis Elementary School Elevator Lobby

3:00 pm to 7:00 pm

### School Board Members

### Term Expires

Vacant Position	6-30-18
Patricia Macko, <i>President</i>	6-30-18
Tracy Young, <i>Vice President</i>	6-30-18
Thomas Connolly	6-30-19
Jennifer Howard	6-30-19
Duncan Macpherson	6-30-20
Michael McAneny	6-30-20

## Ballot Items

### Greenville Central School District Budget for 2018-2019

**BE IT RESOLVED**, that the Greenville Central School District appropriate the funds totaling \$30,567,000 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, one (1) beginning on or about May 15, 2018 to June 30, 2021 and two (2) beginning July 1, 2018 to June 30, 2021, to fill vacancies caused by the expiration of the terms of Patricia Macko, Tracy Young, and vacant seat.

**Please check a total of three (3) names.**

David G. Finch

Raymond Albin

Donald Savino

Patricia C. Macko

S. Jay Goodman

Audrey Matott

Tracy Young

### Greenville Library

**BE IT RESOLVED** that the Board of Education of the Greenville Central School District be authorized to increase by \$700, for a total of \$41,700, the amount to be raised by tax for the support of the Greenville Public Library.

YES

No

### Rensselaerville Library

**BE IT RESOLVED** that the Board of Education of the Greenville Central School District be authorized to increase by \$1,700, for a total of \$25,996, 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 2018-19 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 14 days nor less than seven 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 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 of the most public places in the district forty-five 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 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.greenville.k12.ny.us>

The budget shall be completed at least 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 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 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 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 15, 2018.

**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 2018-2019 BUDGET DEVELOPMENT CALENDAR

## September 2017

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

- 09/18/17 -BOE Review of the 2018-2019 Budget Development Calendar 7:00 pm
- 09/25/17-  
09/29/17 -Review budget development guidelines and budget forms with Administrators and Supervisors

## October 2017

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				

- 10/16/17 -BOE Adoption of the 2018-2019 Budget Development Calendar 7:00 pm

## November 2017

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		

- 11/01/17 -Team Leaders and Department Chairs submit budgets to Principals
- 11/03/17 -Administrators submit Operations & Maintenance needs
- 11/07/17 -QEC and new program proposals to Superintendent

## December 2017

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						

- 12/08/17 -Administrators submit Budgets\* Revisions and updates to long-range plans due, i.e. equipment and Human Resources
- Questar III service requests due from Administrators
- 12/11/17-  
12/22/17 -Business Official meets with Supervisors to review budget submittal

## January 2018

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			

- 01/19/18 -Final day for 2017-2018 Requisitions
- 01/03/18-  
01/17/18 -Administrators meet with Superintendent and Business Official for budget review

## February 2018

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			

- 02/07/18 -List of disabled voters for Absentee Ballots requested from three counties
- 02/12/18 -Business/BOE Budget Discussion #1 *Rollover Budget* 6:30 pm
- 02/26/18 -BOE Budget Discussion #2 *Program Component* 6:00 pm
- 02/28/18 -Tax Levy Limit submitted to NYS Comptroller



March 2018						
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

- 03/05/18 -BOE Budget Discussion #3  
*Capital & Administration Component* 6:00 pm
- 03/26/18 -BOE Budget Discussion #4 *Revenue* 6:00 pm
- 03/30/18 -Annual Meeting & Election Notice #1  
[four times in the seven weeks preceding Vote;  
first being at least 45 days before the Vote]

April 2018						
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					

- 04/09/18 -BOE Budget/Business Meeting  
Tentative Budget Adoption 6:00 pm
- 04/09/18 -Media Release: Voter Registration and  
Absentee Ballots
- 04/09/18 -Applications available for Absentee Ballots at the  
District Office and/or website
- 04/10/18 -Property Tax Report Card submitted to SED and  
transmitted to media [Statutory deadline is April 24, 2018]
- 04/11/18 -Annual Meeting & Election Notice #2
- 04/16/18 -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]
- 04/19/18 -Absentee Ballots available from District Clerk
- 04/23-27/18 -Budget Newsletter Mailing
- 04/24/18 -Media Release on Proposed Budget and Vote  
Proposed Budget available to public at the District Office  
and at [www.greenville.k12.ny.us](http://www.greenville.k12.ny.us)  
[7 days before Annual Budget Hearing]

May 2018						
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		

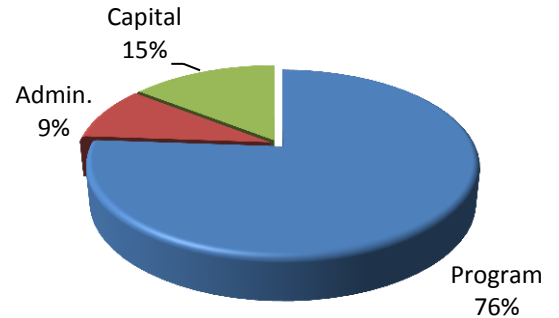
- 05/01/18 -Annual Budget Hearing 7:00 pm  
Middle/High School Auditorium  
[no less than 7 and no more than 14 days prior to Vote]  
-Last day for application for absentee ballot if ballot is  
to be mailed
- 05/02/18 -Annual Meeting & Election Notice #3
- 05/02/18 -Voter Registration 3:00–7:00 pm  
Ellis Elementary School Elevator Lobby  
[at least four hours; no more than 14 days  
nor less than 5 days prior to the Vote]
- 05/09/18 -Annual Meeting & Election Notice #4  
-Budget Notice mailed
- 05/15/18 -Annual Meeting 1:00-9:00 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 2018-19

## 3-Part Component Budget

Expenses	Approved Budget 2017-18	Proposed Budget 2018-19	Budget Variance Amount
Program	\$22,691,313	\$23,254,156	\$562,843
Administrative	\$2,799,173	\$2,900,595	\$101,422
Capital	\$4,318,869	\$4,412,249	\$93,380
Total	\$29,809,355	\$30,567,000	\$757,645



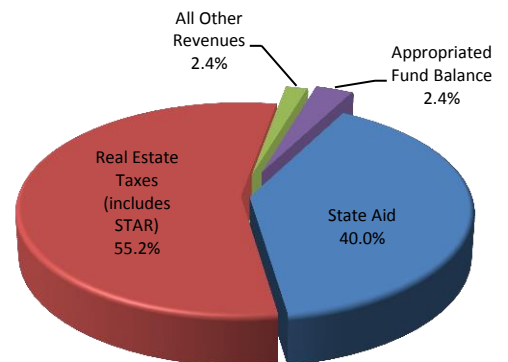
The **Program Component** includes: all instructional expenses including regular instruction, education of the disabled, occupational education and summer school. Also included are pupil services such as health and guidance, library, co-curricular, athletics and transportation. Associated payroll taxes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

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 2017-18	Proposed Budget 2018-19	Budget Variance Amount
State Aid	\$11,752,596	\$12,227,668	\$475,072
Real Estate Taxes (includes STAR reimbursement)	\$16,543,789	\$16,873,010	\$329,221
Appropriated Fund Balance	\$779,978	\$742,330	(\$37,648)
All Other Revenues	\$732,992	\$723,992	(\$9,000)
TOTAL	\$29,809,355	\$30,567,000	\$757,645



## 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.

	2017-2018 Budget	2018-2019 Budget
<b>REGULAR INSTRUCTION</b>		
Teacher and Teaching Assistant Salaries (K-12)..... <i>The cost of salary expenditures for instructional staff is determined through negotiations.</i>	\$6,447,821	\$6,751,817
Teacher/Teaching Assistant Substitutes/Tutoring.....	\$253,000	\$253,000
Teacher Aides/Substitute Teacher Aides..... <i>The cost of teacher aides is determined through negotiations.</i>	\$307,184	\$310,141
Equipment..... <i>Instructional equipment supports the instructional programs. Each school has a 5-year long range plan.</i>	\$25,100	\$25,500
Contractual Expenses..... <i>Includes legal expenses (25%), bookbinding, repair of classroom equipment &amp; musical instruments, piano tuning, assembly programs, awards, graduation expenses, teachers conference and travel expenses, and expenses related to the International Baccalaureate program.</i>	\$74,900	\$75,525
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>	\$68,775	\$88,655
Tuition..... <i>Potential cost for resident student(s) placed in foster care in another district.</i>	\$11,000	\$11,000
Textbooks..... <i>Textbooks, workbooks, and periodicals needed by students for the instructional programs. (Textbook aid - \$58.25 per student). The District will maximize the allowable amount of State Aid for textbooks.</i>	\$89,990	\$85,915
Questar III Instructional Services..... <i>Includes: Textbook Coordination for private schools, Minds on Workshops, Odyssey of the Mind, Arts Exchange/Exploratory Enrichment, Home Instruction Review Service, Science Kits, and ENL (English as a New Language) services, and Business &amp; Community Partnerships. (BOCES aid ratio 64%)</i>	\$142,262	\$125,542
Questar III Career/Technical/New Visions and Tech Valley High School..... <i>Programs include instruction in trades and careers such as Information Technology, Automotive Technologies, Construction Technologies, Green Technologies &amp; Renewable Energy, Aviation, Culinary Arts, Certified Nurse Aide, Math, Engineering, Medicine, Scientific Research, Health and Emergency Medical Careers, and the Visual &amp; Performing Arts. Cost is calculated using a 5-year average rather than current enrollment. 2018-2019 cost is based on the average of 39.24 students. (BOCES aid ratio 64%)</i>	\$509,247	\$534,375
Questar III Alternate Learning Program, Alternative Learning with CTE, Center-based academics and Program Alternative to School Suspension.	\$265,494	\$265,494
<b>REGULAR INSTRUCTION TOTAL</b>	<b>\$8,194,773</b>	<b>\$8,526,964</b>

	<b>2017-2018 Budget</b>	<b>2018-2019 Budget</b>
<b>CHAPTER 241 SPECIAL EDUCATION</b>		
Teacher and Teaching Assistant Salaries..... <i>The cost of salary expenditures for instructional staff is determined through negotiations.</i>	\$1,917,187	\$2,040,427
Clerical/Teacher Aides/Substitute Teacher Aides assigned to Special Education.....	\$378,434	\$414,831
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, legal services (25%), evaluations, Medicaid reimbursement services and conference and travel.</i>	\$114,675	\$116,675
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>	\$5,700	\$7,050
Textbooks..... <i>Textbooks, workbooks, and periodicals needed for students in classes to maintain the instructional programs. (Textbook aid - \$58.25 per student)</i>	\$5,900	\$5,300
Tuition - private/public schools and Questar III programs..... <i>Placements for children with handicapping conditions who need specialized services and instructional programs not currently available within our own district.</i>	\$1,258,364	\$1,294,536
<b>SPECIAL EDUCATION TOTAL</b>	<b>\$3,685,260</b>	<b>\$3,883,819</b>

**TEACHING SPECIAL SCHOOLS - SUMMER SCHOOL**

*Summer school continues to be eliminated for the 2018-2019 school year.*

Summer School Salaries.....	\$0	\$0
Supplies & Materials.....	\$0	\$0
Questar III Services - Employment Preparation GED Program..... <i>GED programs for regular education students and students with special needs. (BOCES aid ratio 64%)</i>	\$42,592	\$42,592
<b>TEACHING SPECIAL SCHOOLS - SUMMER SCHOOL TOTAL</b>	<b>\$42,592</b>	<b>\$42,592</b>

**INSTRUCTIONAL MEDIA**

Salaries..... <i>Library Media Specialists, Director of Technology, Network Administrator and Assistant to Director of Technology.</i>	\$371,577	\$387,685
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, library automation and student copier.</i>	\$50,950	\$49,800
Software & Supplies..... <i>Books, AV materials, periodicals, computer supplies, software etc. Library aid is currently \$6.25 per student. Software aid is currently \$14.98 per student</i>	\$75,930	\$75,930

	2017-2018 Budget	2018-2019 Budget
Questar III 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%)</i>	\$247,745	\$285,427
<b>INSTRUCTIONAL MEDIA TOTAL</b>	<b>\$770,202</b>	<b>\$822,842</b>
<b>PUPIL PERSONNEL SERVICES</b>		
<i>Areas included under Pupil Personnel Services are guidance, health services, student attendance, and school psychological services.</i>		
Salaries..... <i>Four (4) FTE guidance counselors, four (4) registered nurses, five (5) psychologists, one (1) clerical assigned to attendance and one (1) assigned to guidance.</i>	\$966,370	\$1,075,293
Equipment.....	\$0	\$0
Contractual Expenses..... <i>Machine repair, health services to other districts, school physician, Hepatitis B vaccine, waste disposal and conference &amp; travel.</i>	\$34,750	\$41,850
Supplies & Materials..... <i>District-wide testing supplies and supplies needed for each department.</i>	\$15,725	\$15,700
Questar III Services..... <i>Includes Student Management System software/support, IEP Direct (special education) software/support, Guidance Information System, On-line Learning software, eDoctrina (curriculum software), Nutrition Management software, My Learning Plan software and IXL software, and iReady software. (BOCES aid ratio 64%)</i>	\$90,268	\$96,633
<b>PUPIL PERSONNEL SERVICES TOTAL</b>	<b>\$1,107,113</b>	<b>\$1,229,476</b>
<b>CO-CURRICULAR ACTIVITIES</b>		
Salaries..... <i>Salaries for advisors of clubs, classes, and chaperones for Co-Curricular Activities. Three clubs included for additional student opportunities.</i>	\$55,237	\$61,035
<b>CO-CURRICULAR ACTIVITIES TOTAL</b>	<b>\$55,237</b>	<b>\$61,035</b>
<b>INTERSCHOLASTIC ATHLETICS</b>		
Salaries.....	\$173,948	\$185,914
Equipment.....	\$9,500	\$13,500
Contractual Expenses..... <i>Cost of referees, re-conditioning of equipment, coaching in-service, conference and travel, athletic scheduling software, and fall, winter and spring tournaments.</i>	\$51,350	\$60,120
Supplies & Materials..... <i>Includes uniform replacement plan and team supplies and materials.</i>	\$25,928	\$34,545
<b>INTERSCHOLASTIC ACTIVITIES TOTAL</b>	<b>\$260,726</b>	<b>\$294,079</b>
<b>TOTAL - INSTRUCTIONAL EXPENSES</b>	<b>\$14,115,903</b>	<b>\$14,860,807</b>

**PUPIL TRANSPORTATION**

The Greenville Central School transports approximately 1,205 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 miles.

*Approved transportation expenses are reimbursed at approximately 65.4% by the State.*

	<b>2017-2018 Budget</b>	<b>2018-2019 Budget</b>
Salaries..... <i>Salaries for transportation supervisor, mechanics, clerical support, bus drivers, and a bus attendant for disabled students. Costs include: regular runs, athletic runs and field trips.</i>	\$1,055,197	\$1,057,986
Equipment.....	\$4,978	\$4,978
Insurance (Auto).....	\$32,950	\$31,417
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 &amp; travel.</i>	\$82,725	\$91,250
Contract Transportation..... <i>Transportation for special education students with out of district placements.</i>	\$335,000	\$355,000
Supplies & Materials..... <i>Includes gasoline/diesel fuel, parts, oil/grease, tires, antifreeze, office/garage supplies and workboots.</i>	\$255,297	\$267,126
Questar III Services..... <i>Required drug and alcohol testing for drivers.</i>	\$3,000	\$3,200
<b>PUPIL TRANSPORTATION TOTAL</b>	<b>\$1,769,147</b>	<b>\$1,810,957</b>

**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>	\$543,955	\$475,914
NYS Teachers' Retirement..... <i>The pension contribution of teachers and professional personnel as established by the New York State Teachers' Retirement System.</i>	\$1,353,893	\$1,289,975
Social Security..... <i>Pursuant to federal law, the district pays a share based upon each employee's earnings.</i>	\$942,337	\$965,557
Workers' Compensation..... <i>Pursuant to law, this provides coverage for an injury sustained by an employee while engaged in work for the District.</i>	\$94,962	\$113,040
Unemployment Insurance.....	\$5,000	\$5,000
Health and Dental Insurance..... <i>The District's share of health and dental premiums.</i>	\$3,810,116	\$3,676,906
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>	\$56,000	\$56,000

	2017-2018 Budget	2018-2019 Budget
Transfer to Cafeteria Account	\$0	\$0
<i>Reduced amount to reflect secondary campus opting back into the National School Lunch Program.</i>		

<b>UNDISTRIBUTED TOTAL</b>	\$6,806,263	\$6,582,392
<b>TOTAL PROGRAM COMPONENT</b> .....	\$22,691,313	\$23,254,156
Dollar decrease 2017-2018 over 2018-2019		\$562,843
Percent increase		2.48%

## 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.

Contractual Expenses..... <i>Meetings, conferences, and publications.</i>	\$4,600	\$4,600
Supplies & Materials.....	\$225	\$225
BoardDocs Pro..... <i>Cloud-based software for creating and managing board packets, accessing information and conducting meetings.</i>	\$9,000	\$9,000

<b>BOARD OF EDUCATION TOTAL</b>	\$13,825	\$13,825
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### DISTRICT CLERK AND MEETING

Salaries - District Clerk.....	\$7,155	\$7,388
Contractual Expenses..... <i>Costs include registration board, machine programming, election inspectors, machine custodian and legal notice for 1 district vote (annual budget vote in May). Also includes annual workshop for Board Clerk to understand the laws and responsibilities that govern the position.</i>	\$6,150	\$6,425
Supplies & Materials..... <i>Election ballots</i>	\$1,000	\$1,000

<b>DISTRICT CLERK AND MEETING TOTAL</b>	\$14,305	\$14,813
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### CENTRAL ADMINISTRATION

Salaries..... <i>Includes the salaries of the Superintendent and an administrative secretary.</i>	\$216,430	\$222,243
Equipment.....	\$0	\$0

	2017-2018 Budget	2018-2019 Budget
Contractual Expenses..... <i>Includes conference &amp; travel</i>	\$2,000	\$2,000
Supplies & Materials.....	\$500	\$500
<b>CENTRAL ADMINISTRATION TOTAL</b>	<b>\$218,930</b>	<b>\$224,743</b>
<b>BUSINESS ADMINISTRATION</b>		
Salaries..... <i>Includes salaries of the Business Official for Business and a .5 FTE administrative secretary.</i>	\$143,521	\$148,191
Equipment.....	\$0	\$0
Contractual Expenses..... <i>Includes conference &amp; travel, advertising, and consulting services for: Affordable Care Act (ACA), risk management and 403(B) employee funded annuities.</i>	\$27,440	\$28,140
Supplies & Materials.....	\$650	\$750
Questar III Services and/or other BOCES..... <i>Includes Asset Appraisals, State Aid Planning, Health Insurance Consultant, Workers Compensation Coordinator, GASB 45 Planning and Valuation Services, Cooperative Purchasing, Election Management Systems, and Grant Writer.</i>	\$41,786	\$53,443
<b>BUSINESS ADMINISTRATION TOTAL</b>	<b>\$213,397</b>	<b>\$230,524</b>
<b>AUDITING SERVICES</b>		
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
<b>AUDITING SERVICES TOTAL</b>	<b>\$18,500</b>	<b>\$18,500</b>
<b>OFFICE OF THE TREASURER</b>		
Salaries..... <i>Salary for the District Treasurer</i>	\$72,791	\$75,605
Contractual Expenses..... <i>Conference &amp; travel</i>	\$450	\$450
Supplies & Materials..... <i>Includes W-2/1099 printing supplies</i>	\$425	\$425
<b>OFFICE OF THE TREASURER TOTAL</b>	<b>\$73,666</b>	<b>\$76,480</b>
<b>TAX COLLECTOR</b>		
Salaries.....	\$5,783	\$5,971
Contractual Expenses..... <i>Includes advertising, printing tax bills and software maintenance.</i>	\$5,083	\$5,093
<b>TAX COLLECTOR TOTAL</b>	<b>\$10,866</b>	<b>\$11,064</b>



<b>LEGAL SERVICES/PERSONNEL (Human Resources)</b>	<b>2017-2018</b>	<b>2018-2019</b>
<i>Cost of attorney for legal matters pertaining to non-program component activities</i>	<b>Budget</b>	<b>Budget</b>
Contractual expenses..... <i>Legal fees (50%)</i>	\$28,150	\$28,150
<b>HUMAN RESOURCES</b>		
Salaries..... <i>Includes salaries of the Assistant Superintendent and clerical support.</i>	\$144,818	\$149,525
Contractual..... <i>Conference and Travel</i>	\$3,000	\$3,200
Questar III and/or other BOCES..... <i>Recruiting Service (BOCES aid ratio 64%)</i>	\$2,900	\$2,600
<b>LEGAL SERVICES AND HUMAN RESOURCES TOTAL</b>	<b>\$178,868</b>	<b>\$183,475</b>
<b>CENTRAL STOREROOM</b>		
Supplies & Materials..... <i>Includes district wide copier paper, postage, copier supplies, and laminating supplies.</i>	\$40,500	\$40,500
Questar III Services..... <i>Online processing, facilities service software, Finance Manager, E-Rate, Data Warehouse and testing.</i>	\$51,224	\$53,619
<b>CENTRAL STOREROOM TOTAL</b>	<b>\$91,724</b>	<b>\$94,119</b>
<b>PUBLIC INFORMATION</b>		
Salaries.....	\$0	\$0
Contractual Expenses..... <i>Printing services</i>	\$500	\$500
Questar III Services..... <i>Printing services, website design/management, and School Connects.</i>	\$35,612	\$35,811
<b>PUBLIC INFORMATION TOTAL</b>	<b>\$36,112</b>	<b>\$36,311</b>
<b>SPECIAL ITEMS</b>		
Insurance Expenses..... <i>Includes: Umbrella, Student Accident, Cyber Security/Data Privacy Breach, and Multi-Peril insurance.</i>	\$136,600	\$131,405
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>	\$22,000	\$26,000
Questar III Administrative Charge..... <i>District's share of expenses for the administrative costs of shared services under Questar III. Includes a credit of \$100,035 for OPEB (Other Post Retirement Benefits).</i>	\$154,833	\$172,373
Board & Note Expense..... <i>Processing bonds and notes and annual Reporting requirements.</i>	\$13,000	\$13,000
<b>SPECIAL ITEMS TOTAL</b>	<b>\$326,433</b>	<b>\$342,778</b>
<b>TOTAL GENERAL SUPPORT</b>	<b>\$1,196,626</b>	<b>\$1,246,632</b>

	2017-2018 Budget	2018-2019 Budget
<b>INSTRUCTIONAL SUPERVISION K-12</b>		
Salaries..... <i>Administrative salaries and related secretarial staff.</i>	\$866,963	\$904,422
Contractual Expenses..... <i>Expenses include: professional literature and professional development costs.</i>	\$9,125	\$9,625
Supplies & Materials..... <i>Supplies needed to run three main offices.</i>	\$2,150	\$2,150
Questar III - substitute teacher calling service	\$11,900	\$12,035
<b>INSTRUCTIONAL SUPERVISION K-12 REGULAR SCHOOL TOTAL</b>	<b>\$890,138</b>	<b>\$928,232</b>
<b>EVALUATION AND PLANNING/INSERVICE EDUCATION</b>		
In-service Education..... <i>Expenses incurred for Superintendent conference days and other staff development programs.</i>	\$40,000	\$50,000
Questar III Services..... <i>Student Data Reporting and Analysis Services, Questar III conferences, staff development, Model Schools Program and Regional Scoring.</i>	\$98,358	\$108,604
<b>EVALUATION AND PLANNING/INSERVICE EDUCATION TOTAL</b>	<b>\$138,358</b>	<b>\$158,604</b>
<b>UNDISTRIBUTED</b>		
Payroll taxes and fringe benefits on personnel within the administrative component of the budget.		
NYS Employees' Retirement System (ERS).....	\$78,795	\$77,294
NYS Teachers' Retirement System (TRS).....	\$94,796	\$64,066
Social Security.....	\$106,152	\$115,342
Workers' Compensation Insurance.....	\$10,184	\$20,281
Unemployment Insurance.....	\$0	\$0
Health and Dental Insurance.....	\$284,124	\$290,144
<b>UNDISTRIBUTED TOTAL</b>	<b>\$574,051</b>	<b>\$567,127</b>
<b>TOTAL ADMINISTRATIVE COMPONENT</b> .....	<b>\$2,799,173</b>	<b>\$2,900,595</b>
Dollar increase 2017-2018 over 2018-2019		\$101,422
Percent increase		3.62%

## 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 \$40,000,000 worth of buildings on approximately 78 acres of property.

	2017-2018 Budget	2018-2019 Budget
Salaries..... <i>Salaries for Facilities Director, maintenance, custodians, cleaners, clerical, substitutes and summer help. Includes 25 summer days for clerical position.</i>	\$947,995	\$971,210
Equipment - Buildings & Grounds..... <i>Equipment needed to help maintain the operation and maintenance of the campus.</i>	\$39,029	\$85,000
Equipment - Cafeteria.....	\$8,000	\$0
Utilities - fuel oil.....	\$149,321	\$161,770
Utilities - electricity.....	\$170,000	\$170,000
Utilities - telephone.....	\$27,000	\$27,000
Water and Sewer tax.....	\$73,186	\$73,215
Refuse collection.....	\$20,000	\$22,000
Maintenance service contracts..... <i>Building automation, fire systems, heating systems, security alarm system, elevator service</i>	\$50,638	\$52,368
Contractual Expenses..... <i>All other expenses including: painting, interior/exterior repairs, grounds upkeep (stone, sand, soil, seed, fertilizer &amp; blacktop) window &amp; door repairs, boiler &amp; electric repairs, risk management services, uniform/mat service, etc. Also included is the cost of a School Resource Officer (SRO).</i>	\$228,650	\$290,120
Supplies & Materials <i>Supplies for general maintenance and upkeep of buildings &amp; grounds including: cleaning and paper supplies, electric &amp; boiler supplies, paint, hand tools, hardware, office supplies and workboots.</i>	\$66,100	\$67,450
<b>OPERATIONS AND MAINTENANCE TOTAL</b>	<b>\$1,779,919</b>	<b>\$1,920,133</b>

### DISTRICT TRANSPORTATION

Purchase of Buses	\$0	\$0
<b>PURCHASE OF BUSES TOTAL</b>	<b>\$0</b>	<b>\$0</b>

### SPECIAL ITEMS

Judgment and Claims	\$1,000	\$1,000
Property Tax Refunds	\$1,000	\$1,000
<b>SPECIAL ITEMS TOTAL</b>	<b>\$2,000</b>	<b>\$2,000</b>

### UNDISTRIBUTED

Payroll taxes and fringe benefits on personnel within the capital component of the budget.

NYS Employees' Retirement System	\$103,753	\$116,235
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	2017-2018 Budget	2018-2019 Budget
NYS Teachers' Retirement System	\$0	\$0
Social Security.....	\$74,665	\$74,298
Worker's Compensation Insurance.....	\$50,919	\$67,738
Unemployment Insurance.....	\$0	\$0
Health and Dental Insurance.....	\$303,698	\$308,434
<b>UNDISTRIBUTED TOTAL</b>	<b>\$533,035</b>	<b>\$566,705</b>
<b>INTERFUND TRANSFERS</b>		
Transfer to Capital Account <i>(For playground upgrades at Scott M. Ellis Elementary School)</i>	\$320,000	\$50,000
<b>INTERFUND TRANSFERS TOTAL</b>	<b>\$320,000</b>	<b>\$50,000</b>
<b>DEBT SERVICE</b>		
Building Projects - Principal and Interest	\$1,306,178	\$1,187,278
Bus Purchases - Principal and Interest	\$377,737	\$382,133
Bond Anticipation Notes - Principal and Interest <i>Payment of principal and interest on serial bonds to finance district-wide additions and improvements.</i>	\$0	\$304,000
<b>DEBT SERVICE TOTAL</b>	<b>\$1,683,915</b>	<b>\$1,873,411</b>
<b>TOTAL CAPITAL COMPONENT.....</b>		
Dollar increase 2017-2018 over 2018-2019	\$4,318,869	\$4,412,249
Percent increase		2.16%
<b>GRAND TOTAL BUDGET</b>		
	<b>\$29,809,355</b>	<b>\$30,567,000</b>
<b>Increase 2017-2018 over 2018-2019</b>		<b>\$757,645</b>
<b>Percent increase</b>		<b>2.54%</b>

## Summary of Proposed Budget for 2018-2019

APPROVED 2017-2018 BUDGET	PROPOSED 2018-2019 BUDGET	PERCENT OF TOTAL BUDGET
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BOARD OF EDUCATION	\$28,130	\$28,638	0.09%
CENTRAL ADMINISTRATION	\$218,930	\$224,743	0.74%
FINANCE/BUSINESS ADMINISTRATION	\$316,429	\$336,568	1.10%
LEGAL/PERSONNEL/PUBLIC INFORMATION	\$243,130	\$247,936	0.81%
BUILDING/GROUNDS/CENTRAL STOREROOM	\$1,871,643	\$2,014,252	6.59%
SPECIAL ITEMS	\$328,433	\$344,778	1.13%
INSTRUCTION	\$15,116,249	\$15,919,493	52.08%
TRANSPORTATION	\$1,769,147	\$1,810,957	5.92%
EMPLOYEE BENEFITS	\$7,857,349	\$7,660,224	25.06%
INTERFUND TRANSFERS	\$376,000	\$106,000	0.35%
DEBT SERVICE	\$1,683,915	\$1,873,411	6.13%
	\$29,809,355	\$30,567,000	100.00%

## Revenue Summary 2018-2019 Estimated Revenues

	<b>APPROVED 2017/2018 BUDGET</b>	<b>PROPOSED 2018/2019 BUDGET</b>	<b>DOLLAR INC./DEC.</b>	<b>% CHANGE OF TOTAL BUDGET</b>
Appropriated (Planned) Fund Balance	\$490,000	\$490,000	\$0.00	0.00%
Appropriated (Unplanned) Fund Balance	\$289,978	\$252,330	-\$37,648	-12.98%
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	\$171,792	\$171,792	\$0	0.00%
Interest/Penalties on Taxes	\$37,500	\$37,500	\$0	0.00%
Real Estate Taxes (Includes STAR Reimbursements)	\$16,543,789	\$16,873,010	\$329,221	1.99%
PILOT Payment	\$0	\$0	\$0	0.00%
Library and Textbook Fines	\$200	\$200	\$0	0.00%
Admissions	\$2,500	\$2,500	\$0	0.00%
Tuition from Other Districts	\$225,000	\$225,000	\$0	0.00%
Interest on Deposits	\$30,000	\$21,000	-\$9,000	-30.00%
Miscellaneous	\$216,000	\$216,000	\$0	0.00%
State Aid	\$11,752,596	\$12,227,668	\$475,072	4.04%
Private School - Related Services	\$50,000	\$50,000	\$0	0.00%
<b>TOTAL</b>	<b>\$29,809,355</b>	<b>\$30,567,000</b>	<b>\$757,645</b>	<b>2.54%</b>

### 3 Part Component Budget 2018-19 General Fund Appropriation

FUNCTION/ACCOUNT	SBM-CODE	TOTAL	ADMIN.	PROGRAM	CAPITAL
Board of Education	1099	\$28,638	\$28,638	\$0	\$0
Central Administration	1299	\$224,743	\$224,743	\$0	\$0
Finance	1399	\$336,568	\$336,568	\$0	\$0
Legal Services	1420	\$56,300	\$28,150	\$28,150	\$0
Human Resources	1430	\$155,325	\$155,325	\$0	\$0
Public Information (printing)	1480	\$36,311	\$36,311	\$0	\$0
Operation & Maintenance	1620	\$1,920,133	\$0	\$0	\$1,920,133
Other Central Services	1660	\$40,500	\$40,500	\$0	\$0
Data Processing	1680	\$53,619	\$53,619	\$0	\$0
Unallocated Insurance	1910	\$131,405	\$131,405	\$0	\$0
Associated Dues	1920	\$26,000	\$26,000	\$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	\$185,373	\$185,373	\$0	\$0
Curriculum Development	2010	\$113,875	\$113,875	\$0	\$0
Regular School (Supervision)	2020	\$649,746	\$649,746	\$0	\$0
Evaluation & Planning	2060	\$27,966	\$27,966	\$0	\$0
In-service	2070	\$130,638	\$130,638	\$0	\$0
Instruction	2999	\$14,997,268	\$164,611	\$14,832,657	\$0
Purchase of Buses	5510	\$0	\$0	\$0	\$0
Other Dist. Trans.	5510	\$1,421,757	\$0	\$1,421,757	\$0
Garage Bldg.	5530	\$34,200	\$0	\$34,200	\$0
Contract Transportation	5540	\$355,000	\$0	\$355,000	\$0
Employee Benefits	9098	\$7,660,224	\$567,127	\$6,526,392	\$566,705
Debt Service-Serial Bonds	9898	\$1,569,411	\$0	\$0	\$1,569,411
Debt Service-BAN	9799	\$304,000	\$0	\$0	\$304,000
Transfer to Capital	9530	\$50,000	\$0	\$0	\$50,000
Transfer to Federal	9530	\$56,000	\$0	\$56,000	\$0
Transfer to Cafeteria	9530	\$0	\$0	\$0	\$0
		\$30,567,000	\$2,900,595	\$23,254,156	\$4,412,249

**ADMINISTRATIVE  
PERCENT**

$$\$2,900,595 + \$23,254,156 = \$26,154,751 / \$2,900,595 = 11.09\%$$

Previous years:

- 2018/2019 - 11.09%
- 2017/2018 - 10.98%
- 2016/2017 - 09.37%
- 2015/2016 - 10.23%

## 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 2018-2019 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.

<b>Title</b>	<b>Salary</b>	<b>Employee Benefits</b>
<b>Superintendent of Schools</b>	<b>\$166,918</b>	<b>\$41,882</b>
<b>Assistant Superintendent of Schools</b>	<b>\$116,296</b>	<b>\$32,458</b>



# NYS Board of Real Property Services

## Local Government Exemption Impact Report

Date: April 20, 2018

Taxing Jurisdiction: Greenville Central School District

Fiscal Year Beginning: July 1, 2018

Total equalized value in taxing jurisdiction: \$ 842,422,237

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	\$ 135,729	0.07
13100	County Owned - Generally	RPTL 406(1)	3	\$ 756,579	0.17
13500	Town Owned - Generally	RPTL 406(1)	23	\$ 4,144,611	1.41
13510	Town Owned - Cemetery	RPTL 446	15	\$ 663,721	0.13
13800	School District Property	RPTL 408	5	\$ 27,513,345	5.48
14110	USA - Specified Uses	STATE L 54	1	\$ 229,814	0.05
21600	Clergy Residence	RPTL 462	6	\$ 1,068,344	0.25
25110	Nonprof Corp - Religious	RPTL 420-a	40	\$ 15,951,450	4.66
25120	Nonprof Corp - Educl	RPTL 420-a	1	\$ 2,478,577	1.65
25130	Nonprof Corp - Charitable	RPTL 420-a	3	\$ 2,008,839	0.40
25230	Nonprof Corp - Moral/Mental	RPTL 420-a	3	\$ 1,281,009	0.67
25300	Nonprof Corp - Specified Uses	RPTL 420-b	31	\$ 3,292,082	2.14
25400	Fraternal Organization	RPTL 428	1	\$ 122,449	0.07
25900	Stat Auth Not Defined	RPTL 25900	3	\$ 45,918	0.03
26100	Veterans Organization	RPTL 452	2	\$ 350,133	0.08
26250	Historical Society	RPTL 444	1	\$ 168,149	0.11
26400	Volunteer Fire Co. or Dept.	RPTL 464(2)	10	\$ 2,482,952	0.71
27350	Privately Owned Cemetery Land	RPTL 446	19	\$ 355,145	0.15
41120	Alt Vet Ex-War Period-Non-Comb	RPTL 458-a	38	\$ -	0.00
41130	Alt Vet Ex-War Period-Combat	RPTL 458-a	29	\$ -	0.00
41140	Alt Vet Ex-War Period-Disabili	RPTL 458-a	13	\$ -	0.00
41400	Clergy	RPTL 460	7	\$ 160,513	0.09
41700	Agricultural Building	RPTL 483	26	\$ 494,657	0.22
41720	Agricultural District	AG-MKTS L305	151	\$ 4,848,486	20.81
41730	Agric Land-Indiv not in district	AG-MKTS L306	40	\$ 1,604,387	0.32
41800	Persons Age 65 or over	RPTL 467	153	\$ 10,249,042	4.56
41804	Persons Age 65 or over	RPTL 467	32	\$ 950,417	0.63
41805	Persons Age 65 or over	RPTL 467	49	\$ 2,815,952	0.56
41834	Enhanced STAR	RPTL 425	697	\$ 43,812,495	25.21
41854	Basic STAR	RPTL 425	1,607	\$ 48,117,742	33.71
41930	Disabilities and limited income	RPTL 459-c	22	\$ 1,316,932	1.58
41934	Disabilities and limited income	RPTL 459-c	4	\$ 236,556	0.16
41935	Disabilities and limited income	RPTL 459-c	1	\$ 24,224	0.00
42100	Silos, Storage Tanks, etc.	RPTL 483-a	1	\$ 4,082	0.00
47100	Mass Telecom Ceiling	RPTL S499-qqqq	4	\$ 415,960	0.26
47460	Forest Land Certified after 8/74	RPTL 480-a	18	\$ 1,558,784	0.38
47610	Business Investment Property	RPTL 485-b	2	\$ 181,522	0.04
49500	Solar or Wind Energy System	RPTL 487	60	\$ 1,287,012	0.26
50000	System Code	Not defined	7	\$ 344,411	0.21
<b>Totals</b>			<b>3133</b>	<b>\$181,472,020</b>	<b>0.22</b>

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

Amount, if any, attributed to payments in lieu of taxes: \$0

(details contained on RP-495-PILOT)

## 2018-19 Property Tax Report Card

190701 - GREENVILLE CSD		
School District Contact Person: <b>ROBYN BHEND</b> School District Telephone Number: <b>(518) 966-5070</b> <b>EXT 511</b>	Budgeted 2017-18 [A]	Proposed Budget 2018-19 [B]
Total Budgeted Amount, not including Separate Propositions	\$ 29,809,355	\$ 30,567,000
A. Proposed Tax Levy to Support the Total Budgeted Amount <sup>1</sup>	\$ 16,543,789	\$ 16,873,010
B. Tax Levy to Support Library Debt, if Applicable	\$ -	\$ -
C. Tax Levy for Non-Excludable Propositions, if Applicable <sup>2</sup>	\$ -	\$ -
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)	\$ 16,543,789	\$ 16,873,010
F. Permissible Exclusions to the School Tax Levy Limit	\$ 586,679	\$ 589,277
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions <sup>3</sup>	\$ 15,957,110	\$ 16,283,733
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	\$ 15,957,110	\$ 16,283,733
I. Difference: (G - H); (negative value requires 60.0% voter approval) <sup>2</sup>	\$ -	\$ -
Public School Enrollment	1,160	1,155
Consumer Price Index		2.13%

<sup>1</sup> Include any prior year reserve for excess tax levy, including interest.

<sup>2</sup> 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.

<sup>3</sup> For 2018-2019, includes any carryover from 2017-18 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2017-2018 [D]	Estimated 2018-19 [E]
Adjusted Restricted Fund Balance	\$1,029,987	\$1,031,622
Assigned Appropriated Fund Balance	\$779,978	\$742,330
Adjusted Unrestricted Fund Balance	\$1,175,784	\$223,000
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	3.94%	4.00%

[Continued on next page]

**Schedule of Reserve Funds**

Reserve Type	Reserve Name	Reserve Description	3/31/18 Actual Balance	6/30/18 Estimated Ending Balance	Intended Use of the Reserve in the 2018-2019 School Year
Capital	Capital Reserve	To pay the cost of any object or purpose for which bonds may be issued.	183,710	183,797	No plan to use reserve at this time
Repair	N/A	To pay the cost of repairs to capital improvements or equipment.			
Workers' Compensation	Workers' Compensation Reserve	To pay for Workers Compensation and benefits.	80,774	80,810	No plan to use reserve at this time
Unemployment Insurance	Unemployment Insurance Reserve	To pay the cost of reimbursement to the State Unemployment Insurance Fund.	187,394	187,481	No plan to use reserve at this time
Reserve for Tax Reduction	N/A	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.	126,314	126,314	No plan to use reserve at this time
Insurance	N/A	To pay liability, casualty, and other types of uninsured losses.			
Property Loss	N/A	To establish and maintain a program of reserves to cover property loss.			
Liability	N/A	To establish and maintain a program of reserves to cover liability claims incurred.			
Tax Certiorari	N/A	To establish a reserve fund for tax certiorari settlements			
Reserve for Insurance Recoveries	N/A	To account for unexpended proceeds of insurance recoveries at the fiscal year end.			
Employee Benefit Accrued Liability	Employee Benefit Accrued Liability (EBLAR) Reserve	For the payment of accrued 'employee benefits' due to employees upon termination of service.	191,822	191,822	No plan to use reserve at this time
Retirement Contribution	Retirement Contribution Reserve	To fund employer retirement contributions to the State and Local Employees' Retirement System	387,532	387,712	No plan to use reserve at this time
Reserve for Uncollected Taxes	N/A	For unpaid taxes due certain city school districts not reimbursed by their city/county until the following fiscal year.			

## The NYS School Report Card Fiscal Accountability Supplement for Greenville Central School District

New York State Education Law and the Commissioner's Regulations require the attachment of the NYS School Report Card to the public school district budget proposal. The regulations require that certain expenditure ratios for general education and special education students be reported and compared with ratios for similar districts and all public schools in New York State. The required ratios for this district are reported below.

2015-2016 School Year		General Education	Special Education
This School District	Instructional Expenditures	\$14,227,518	\$5,844,495
	Pupils	1,150	205
	<b>Expenditures per Pupil</b>	<b>\$12,372</b>	<b>\$28,510</b>
Similar District Group	Instructional Expenditures	\$8,395,886,432	\$3,487,990,842
	Pupils	747,643	110,460
	<b>Expenditures per Pupil</b>	<b>\$11,230</b>	<b>\$31,577</b>
Total of All Schools Districts NY State	Instructional Expenditures	\$33,423,609,457	\$14,485,942,729
	Pupils	2,649,519	460,996
	<b>Expenditures per Pupil</b>	<b>\$12,615</b>	<b>\$31,423</b>
Similar District Group Description: Average Need/Resource Capacity			

Instructional Expenditures for General Education are K-12 expenditures for classroom instruction (excluding Special Education) plus a proration of building level administrative and instructional support expenditures. These expenditures include amounts for instruction of students with disabilities in a general education setting. District expenditures, such as transportation, debt service, and district-wide administration are not included.

The pupil count for General Education is K-12 average daily membership plus K-12 pupils for whom the district pays tuition to another school district. This number represents all pupils, including those classified as having disabilities and those not classified, excluding only students with disabilities placed out of district. Pupils resident in the district but attending a charter school are included. For districts in which a county jail is located, this number includes incarcerated youth to whom the district must provide an education program.

Instructional Expenditures for Special Education are K-12 expenditures for students with disabilities (including summer special education expenditures) plus a proration of building-level administrative and instructional support expenditures. District expenditures, such as transportation, debt service, and district-wide administration are not included.

The pupil count for Special Education is a count of K-12 students with disabilities for the 2015-16 school year plus students for whom the district receives tuition from another district plus students for whom the district pays tuition to another district. Students attending the State schools at Rome and Batavia, private placements, and out-of-state placements are included.

Instructional Expenditures Per Pupil is the simple arithmetic ratio of Instructional Expenditures to Pupils. The total cost of instruction for students with disabilities may include both general and special education expenditures. Special education services provided in the general education classroom may benefit students not classified as having disabilities.

2015-2016 School Year	This School District	Similar District Group	Total of All School Districts in NY State
<b>Total Expenditures Per Pupil</b>	<b>\$24,121</b>	<b>\$21,790</b>	<b>\$23,361</b>

Total Expenditures Per Pupil is the simple arithmetic ratio of Total Expenditures to Pupils. Total Expenditures include district expenditures for classroom instruction, as well as expenditures for transportation, debt service, community service and district-wide administration that are not included in the Instructional Expenditure values for General Education and Special Education. As such, the sum of General Education and Special Education Instructional Expenditures does not equal the Total Expenditures.

The numbers used to compute the statistics on this page were collected on the State Aid Form A, the State Aid Form F, the School District Annual Financial Report (ST-3), and from the Student Information Repository System (SIRS).

# The NYS School Report Card Information about Students with Disabilities for Greenville Central School District

New York State Education Law and the Commissioner's Regulations require the attachment of the NYS School Report Card to the public school district budget proposal. The regulations require reporting students with disabilities by the percent of time they are in general education classrooms and the classification rate of students with disabilities. These data are to be compared with percentages for similar districts and all public schools. The required percentages for this district are reported below.

Student Counts as of October 4, 2017	This School District		Similar District Group	Total of All School Districts in NYS
	Count of Students with Disabilities	Percentage of Students with Disabilities	Percentage of Students with Disabilities	Percentage of Students with Disabilities
80% or more	119	65.0%	56.8%	58.4%
40% to 79%	12	6.6%	19.1%	11.9%
Less than 40%	35	19.1%	16.9%	19.6%
Separate Settings	11	6.0%	4.5%	5.9%
Other Settings	6	3.3%	2.7%	4.5%

The source data for the statistics in this table were reported through the Student Information Repository System (SIRS) and verified in Verification Report 5. The counts are numbers of students reported in the least restrictive environment categories for school-age programs (ages 6-21) on October 4, 2017. The percentages represent the amount of time students with disabilities are in general education classrooms, regardless of the amount and cost of special education services they receive. Rounding of percentage values may cause them to sum to a number slightly different from 100%.

## School-Age Students with Disabilities Classification Rate

2016-17 School Year	This School District	Similar District Group	Total of All School Districts in NYS
Special Education Classification Rate	14.7%	13.4%	14.9%

This rate is a ratio of the count of school-age students with disabilities (ages 4-21) to the total enrollment of all school-age students in the school district, including students who are parentally placed in nonpublic schools located in the school district. The numerator includes all school-age students for whom a district has Committee on Special Education (CSE) responsibility to ensure the provision of special education services. The denominator includes all school-age students who reside in the district. In the case of parentally placed students in nonpublic schools, it includes the number of students who attend the nonpublic schools located in the school district. Source data are drawn from the SIRS and from the Basic Education Data System (BEDS).

Similar District Groups are identified according to the Need-to-Resource-Capacity Index. More information is available at: <http://www.p12.nysed.gov/irs/accountability/2011-12/NeedResourceCapacityIndex.pdf>