

Greenville Central School District

Greenville • New York



Proposed Budget 2017-2018

Budget Vote and BOE Election

Tuesday

May 16, 2017

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 2, 2017
7:00 pm

- I. Call to Order by President, Ann Holstein
 - A. Flag Salute and Pledge of Allegiance
 - B. Introduction and welcome of visitors
 - D. Fire evacuation procedures
- II. Presentation and discussion of the Proposed 2017-18 School District Budget and Proposed Capital Project
- III. Questions and answers on Item II
- IV. Introduction of candidates for Board of Education
- V. Adjournment

Who can vote?

All voters must meet the following requirements:

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

Voter Registration Day

Wednesday

May 3, 2017

Ellis Elementary School Elevator Lobby

3:00 pm to 7:00 pm

School Board Members

Term Expires

Ann Holstein, *President*

6-30-18

Patricia Macko, *Vice President*

6-30-18

Tracy Young

6-30-18

Thomas Connolly

6-30-19

Jennifer Howard

6-30-19

Duncan Macpherson

6-30-17

Michael McAneny

6-30-17

Ballot Items

YES NO

RESOLVED, that the Greenville Central School District appropriate the funds totaling \$29,809,355.00 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

RESOLVED, that the Board of Education of Greenville Central School District is hereby authorized to (1) acquire school vehicles to be used therein, at a maximum aggregate cost of \$981,861.00 (2) expend such sum for such purpose, (3) levy the necessary tax therefore, to be levied and collected in annual installments in such years and in such amounts as may be determined by the Board of Education taking into account state aid received, and (4) in anticipation of the collection of such tax; issue bonds and notes of the District at one time or from time to time in the principal amount not to exceed \$981,861.00 and levy a tax to pay the interest on said obligations when due.

YES NO

RESOLVED, that the Board of Education be authorized to (1) reconstruct various District buildings, construct and reconstruct athletic fields and courts, construct two (2) ancillary buildings, demolish the bus garage storage building, perform site work, and acquire original furnishings, equipment, machinery or apparatus required for the purpose for which such buildings are to be used, at a cost not to exceed \$9,585,000 (including \$320,000 included in the 2017-18 budget), which is estimated to be the maximum cost thereof; (2) expend such sum for such purpose; (3) expend \$625,000 from the Capital Reserve Fund and \$320,000 from the General Fund (as included in the 2017-18 budget); (4) levy the necessary tax therefore, to be levied and collected in annual installments in such years and in such amounts as may be determined by the Board of Education, taking into account state aid and the amount expended from the Capital Reserve Fund; and (5) in anticipation of the collection of such tax, issue bonds and notes of the District at one time or from time to time in the principal amount not to exceed \$8,640,000 and levy a tax to pay interest on said obligations.

YES NO

Two (2) Vacant Board of Education Seats

For members of the Board of Education to elect two (2) members to the Board of Education for the following vacancies:

One (1) seat for Duncan Macpherson for a three (3) year term expiring June 30, 2020

One (1) seat for Michael McAneny for a three (3) year term expiring June 30, 2010

Duncan Macpherson

Michael McAneny

YES NO

RESOLVED that the Board of Education of the Greenville Central School District be authorized to increase by \$2,000.00, for a total of \$24,296.00, the amount to be raised by tax for the support of the Rensselaerville Library.

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 2017-18 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 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 Assistant Superintendent for Business of the district shall maintain a list of tax certiorari lawsuits filed against the school district. In the fall of each year, and throughout the year as necessary, the Treasurer shall review the list of tax certiorari lawsuits with the Board of Education. The Board may decide on a case-by-case basis at any time during the tax certiorari process to become involved in specific tax certiorari cases. The fiscal year of the district is July 1 through June 30.

Governmental Funds

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

General Fund

This fund is used to record the general obligations of the school district pertaining to education and those operations not required to be accounted for in another fund. The general fund accounts for all transactions

related to the proposed budget subject to voter approval on May 16, 2017.

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

2017-2018 BUDGET DEVELOPMENT CALENDAR

September 2016

| 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 | |

09/12/16 BOE review of the 2017-2018 Budget Development Calendar 7:00 pm

09/26/16- Review budget development guidelines and
09/30/16 budget forms with Administrators and Supervisors

October 2016

| Su | Mo | Tu | We | Th | Fr | Sa |
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| 9 | 10 | 11 | 12 | 13 | 14 | 15 |
| 16 | 17 | 18 | 19 | 20 | 21 | 22 |
| 23 | 24 | 25 | 26 | 27 | 28 | 29 |
| 30 | 31 | | | | | |

10/17/16 BOE Adoption of the 2017-2018 Budget Development Calendar 7:00 pm

November 2016

| Su | Mo | Tu | We | Th | Fr | Sa |
|----|----|----|----|----|----|----|
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| 13 | 14 | 15 | 16 | 17 | 18 | 19 |
| 20 | 21 | 22 | 23 | 24 | 25 | 26 |
| 27 | 28 | 29 | 30 | | | |

11/01/16 Team Leader, Department Chair, budgets submitted to Principals

11/04/16 Administrators submit Operations & Maintenance needs

11/08/16 QEC and new Program Proposals to Superintendent

December 2016

| Su | Mo | Tu | We | Th | Fr | Sa |
|----|----|----|----|----|----|----|
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| 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 |

12/06/16 •Budgets submitted from Administrators
Revisions and updates to long-range plans due,
i.e. equipment and Human Resources

•Questar III service requests due from Administrators

12/12-23/16 Business Official meets with Supervisors to review Budget Submittal

January 2017

| Su | Mo | Tu | We | Th | Fr | Sa |
|----|----|----|----|----|----|----|
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| 8 | 9 | 10 | 11 | 12 | 13 | 14 |
| 15 | 16 | 17 | 18 | 19 | 20 | 21 |
| 22 | 23 | 24 | 25 | 26 | 27 | 28 |
| 29 | 30 | 31 | | | | |

01/20/17 Final day for 2016-2017 Requisitions

01/03-13/17 Administrators meet with Superintendent and Business Official for budget review

February 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 | | | | |

02/06/17 BOE Budget Discussion #1 Rollover Budget 6:00 pm

02/08/17 List of disabled voters for Absentee Ballots requested from three counties

02/27/17 BOE Budget Discussion #2 (Program Component) 6:00 pm

02/28/17 Tax Levy Limit submitted to NYS Comptroller

| March 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 | |

| | | |
|----------|--|---------|
| 03/06/17 | BOE Budget Discussion #3 Capital & Administration Component | 6:00 pm |
| 03/27/17 | BOE Budget Discussion #4 Revenue | 6:00 pm |
| 03/31/17 | Annual Meeting & Election notice #1 [Four times in the seven weeks preceding Vote; First being at least 45 days before the Vote] | |

| April 2017 | | | | | | |
|------------|----|----|----|----|----|----|
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| 16 | 17 | 18 | 19 | 20 | 21 | 22 |
| 23 | 24 | 25 | 26 | 27 | 28 | 29 |
| 30 | | | | | | |

| | | |
|-------------|--|---------|
| 04/04/17 | Budget Advisory | 6:00 pm |
| 04/10/17 | BOE Budget/Business Meeting Tentative Budget Adoption | 6:00 pm |
| 04/11/17 | Media Release: Voter Registration and Absentee ballots | |
| 04/11/17 | Applications available for Absentee Ballots at the District Office and/or website | |
| 04/11/17 | Property Tax Report Card submitted to SED and transmitted to media [Statutory deadline is April 24, 2017] | |
| 04/12/17 | Annual Meeting & Election notice #2 | |
| 04/17/17 | 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] | |
| 04/20/17 | Absentee Ballots available from District Clerk | |
| 04/24-28/17 | Budget Newsletter mailing | |
| 04/25/17 | Media release on Proposed Budget and Vote Proposed Budget available to public at the District Office and www.greenville.k12.ny.us [7 days before Annual Budget Hearing] | |

| May 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 | | | |

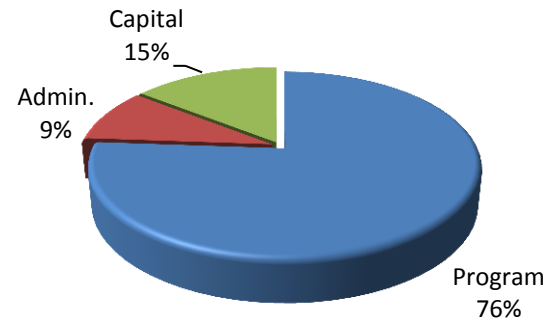
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|----------|--|---------------------|
| 05/02/17 | Annual Budget Hearing Middle/High School Auditorium (no less than 7 and no more than 14 days prior to Vote) Last day for application for absentee ballot if ballot is to be mailed | 7:00 pm |
| 05/03/17 | Annual Meeting & Election notice #3 | |
| 05/03/17 | Voter Registration [at least four hours; no more than 14 days nor less than 5 days prior to the Vote] Ellis Elementary School Elevator lobby | 3:00 – 7:00 pm |
| 05/10/17 | •Annual Meeting & Election Notice #4 •Budget Notice mailed | |
| 05/16/17 | Annual Meeting ~Budget Vote and BOE Election~ Ellis Cafeteria | 1:00-9:00 pm |

Copies from all Administrators and Supervisors of all budget documents are to be submitted electronically to the Superintendent, Business Official and Administrative Assistant to the Business Official.

Greenville Central School District Proposed Budget for 2017-18

3-Part Component Budget

| Expenses | Actual Budget 2016-17 | Proposed Budget 2017-18 | Budget Variance Amount |
|----------------|-----------------------|-------------------------|------------------------|
| Program | \$22,472,210 | \$22,691,313 | \$219,103 |
| Administrative | \$2,682,532 | \$2,799,173 | \$116,641 |
| Capital | \$4,301,737 | \$4,318,869 | \$17,132 |
| Total | \$29,456,479 | \$29,809,355 | \$352,876 |



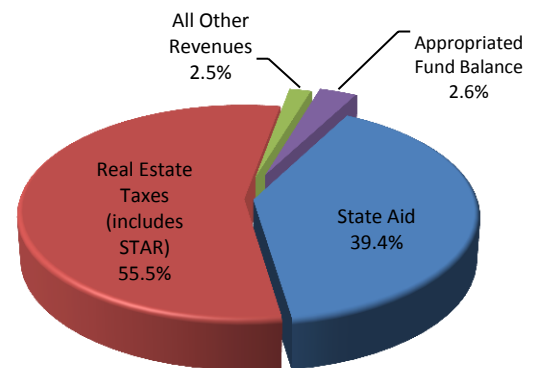
The **Program Component** includes: all instructional expenses including regular instruction, education of the disabled, occupational education and summer school. Also included are pupil services such as health and guidance, library, co-curricular, athletics and transportation. Associated payroll taxes 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 | Actual Budget 2016-17 | Proposed Budget 2017-18 | Budget Variance Amount |
|--|-----------------------|-------------------------|------------------------|
| State Aid | \$11,734,551 | \$11,752,596 | \$18,045 |
| Real Estate Taxes (includes STAR reimbursements) | \$16,280,256 | \$16,543,789 | \$263,533 |
| Appropriated Fund Balance | \$912,737 | \$779,978 | (\$132,759) |
| All Other Revenues | \$528,935 | \$732,992 | \$204,057 |
| TOTAL | \$29,456,479 | \$29,809,355 | \$352,876 |



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.

| | 2016-2017 Budget | 2017-2018 Budget |
|---|---------------------|---------------------|
| REGULAR INSTRUCTION | | |
| Teacher and Teaching Assistant Salaries (K-12)..... | \$6,333,735 | \$6,447,821 |
| <i>The cost of salary expenditures for instructional staff is determined through negotiations.</i> | | |
| Teacher/Teaching Assistant Substitutes/Tutoring..... | \$253,000 | \$253,000 |
| Teacher Aides/Substitute Teacher Aides..... | \$303,047 | \$307,184 |
| <i>The cost of teacher aides is determined through negotiations.</i> | | |
| Equipment..... | \$49,548 | \$25,100 |
| <i>Instructional equipment supports the instructional programs. Each school has a 5-year long range plan.</i> | | |
| Contractual Expenses..... | \$73,300 | \$74,900 |
| <i>Includes legal expenses (25%), 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> | | |
| Supplies & Materials..... | \$52,493 | \$68,775 |
| <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> | | |
| Tuition..... | \$11,000 | \$11,000 |
| <i>Potential cost for resident student(s) placed in foster care in another district.</i> | | |
| Textbooks..... | \$71,726 | \$89,990 |
| <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> | | |
| Questar III Instructional Services..... | \$68,199 | \$142,262 |
| <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. (BOCES aid ratio 62.7%)</i> | | |
| Questar III Career/Technical/New Visions and Tech Valley High School..... | \$516,733 | \$509,247 |
| <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 the Visual & Performing Arts. Cost is calculated using a 5-year average rather than current enrollment. 2017-2018 cost is based on the average of 39.24 students. (BOCES aid ratio 62.7%)</i> | | |
| Questar III Alternate Learning Program, Alternative Learning with CTE, Center-based academics and Program Alternative to School Suspension. | \$262,875 | \$265,494 |
| REGULAR INSTRUCTION TOTAL | \$7,995,656 | \$8,194,773 |

| | 2016-2017 Budget | 2017-2018 Budget |
|---|---------------------|---------------------|
| CHAPTER 241 SPECIAL EDUCATION | | |
| Teacher and Teaching Assistant Salaries..... <i>The cost of salary expenditures for instructional staff is determined through negotiations.</i> | \$1,956,639 | \$1,917,187 |
| Clerical/Teacher Aides/Substitute Teacher Aides assigned to Special Education..... | \$396,120 | \$378,434 |
| 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> | \$113,375 | \$114,675 |
| 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> | \$6,450 | \$5,700 |
| Textbooks..... <i>Textbooks, workbooks, and periodicals needed for students in classes to maintain the instructional programs. (Textbook aid - \$58.25 per student)</i> | \$6,000 | \$5,900 |
| 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> | \$1,273,398 | \$1,258,364 |
| SPECIAL EDUCATION TOTAL | \$3,756,982 | \$3,685,260 |

TEACHING SPECIAL SCHOOLS - SUMMER SCHOOL

Summer school continues to be eliminated for the 2017-2018 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 62.7%)</i> | \$63,045 | \$42,592 |
| TEACHING SPECIAL SCHOOLS - SUMMER SCHOOL TOTAL | \$63,045 | \$42,592 |

INSTRUCTIONAL MEDIA

| | | |
|--|-----------|-----------|
| Salaries..... <i>Library Media Specialists, Director of Technology, Network Administrator and Assistant to Director of Technology.</i> | \$356,213 | \$371,577 |
| 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> | \$44,550 | \$50,950 |
| 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> | \$72,600 | \$75,930 |

| | 2016-2017 Budget | 2017-2018 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 62.7%)</i> | \$227,265 | \$247,745 |
| INSTRUCTIONAL MEDIA TOTAL | \$724,628 | \$770,202 |
| PUPIL PERSONNEL SERVICES <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> | \$951,216 | \$966,370 |
| Equipment..... | \$0 | \$0 |
| Contractual Expenses..... <i>Machine repair, health services to other districts, school physician, Hepatitis B vaccine, waste disposal and conference & travel.</i> | \$30,250 | \$34,750 |
| Supplies & Materials..... <i>District-wide testing supplies and supplies needed for each department.</i> | \$15,450 | \$15,725 |
| 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, IXL software, and Aimsweb software. (BOCES aid ratio 62.7%)</i> | \$78,933 | \$90,268 |
| PUPIL PERSONNEL SERVICES TOTAL | \$1,075,849 | \$1,107,113 |
| CO-CURRICULAR ACTIVITIES | | |
| Salaries..... <i>Salaries for advisors of clubs, classes, and chaperones for Co-Curricular Activities. Three clubs included for additional student opportunities.</i> | \$49,721 | \$55,237 |
| CO-CURRICULAR ACTIVITIES TOTAL | \$49,721 | \$55,237 |
| INTERSCHOLASTIC ATHLETICS | | |
| Salaries..... | \$197,797 | \$173,948 |
| Equipment..... | \$9,500 | \$9,500 |
| Contractual Expenses..... <i>Cost of referees, re-conditioning of equipment, coaching in-service, conference and travel, and fall, winter and spring tournaments.</i> | \$46,700 | \$51,350 |
| Supplies & Materials..... <i>Includes uniform replacement plan and team supplies and materials.</i> | \$19,925 | \$25,928 |
| INTERSCHOLASTIC ACTIVITIES TOTAL | \$273,922 | \$260,726 |
| TOTAL - INSTRUCTIONAL EXPENSES | \$13,939,803 | \$14,115,903 |

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.

| | 2016-2017 Budget | 2017-2018 Budget |
|---|---------------------|---------------------|
| Salaries..... <i>Salaries for transportation supervisor, mechanics, clerical support, bus drivers, and a busmonitor for disabled students. Costs include: regular runs, athletic runs and field trips.</i> | \$1,058,417 | \$1,055,197 |
| Equipment..... | \$0 | \$4,978 |
| Insurance (Auto)..... | \$36,220 | \$32,950 |
| 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> | \$73,195 | \$82,725 |
| Contract Transportation..... <i>Transportation for special education students with out of district placements.</i> | \$345,000 | \$335,000 |
| Supplies & Materials..... <i>Includes gasoline/diesel fuel, parts, oil/grease, tires, antifreeze, office/garage supplies and workboots.</i> | \$221,798 | \$255,297 |
| Questar III Services..... <i>Required drug and alcohol testing for drivers.</i> | \$2,500 | \$3,000 |
| PUPIL TRANSPORTATION TOTAL | \$1,737,130 | \$1,769,147 |

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> | \$490,987 | \$543,955 |
| NYS Teachers' Retirement..... <i>The pension contribution of teachers and professional personnel as established by the New York State Teachers' Retirement System.</i> | \$1,348,087 | \$1,353,893 |
| Social Security..... <i>Pursuant to federal law, the district pays a share based upon each employee's earnings.</i> | \$923,276 | \$942,337 |
| Workers' Compensation..... <i>Pursuant to law, this provides coverage for an injury sustained by an employee while engaged in work for the District.</i> | \$86,400 | \$94,962 |
| Unemployment Insurance..... | \$5,000 | \$5,000 |
| Health and Dental Insurance..... <i>The District's share of health and dental premiums.</i> | \$3,810,177 | \$3,810,116 |
| 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> | \$46,350 | \$56,000 |

| | 2016-2017 Budget | 2017-2018 Budget |
|---|---------------------|---------------------|
| Transfer to Cafeteria Account | \$85,000 | \$0 |
| <i>Reduced amount to reflect secondary campus opting back into the National School Lunch Program.</i> | | |
| UNDISTRIBUTED TOTAL | \$6,795,277 | \$6,806,263 |
| TOTAL PROGRAM COMPONENT | \$22,472,210 | \$22,691,313 |
| Dollar decrease 2017-2018 over 2016-2017 | | \$219,103 |
| Percent increase | | 0.97% |

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..... | \$4,600 | \$4,600 |
| <i>Meetings, conferences, and publications.</i> | | |
| Supplies & Materials..... | \$225 | \$225 |
| BoardDocs Pro..... | \$9,000 | \$9,000 |
| <i>Cloud-based software for creating and managing board packets, accessing information and conducting meetings.</i> | | |
| BOARD OF EDUCATION TOTAL | \$13,825 | \$13,825 |

DISTRICT CLERK AND MEETING

| | | |
|--|-----------------|-----------------|
| Salaries - District Clerk..... | \$6,981 | \$7,155 |
| Contractual Expenses..... | \$5,755 | \$6,150 |
| <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> | | |
| Supplies & Materials..... | \$1,000 | \$1,000 |
| <i>Election ballots</i> | | |
| DISTRICT CLERK AND MEETING TOTAL | \$13,736 | \$14,305 |

CENTRAL ADMINISTRATION

| | | |
|---|-----------|-----------|
| Salaries..... | \$221,599 | \$216,430 |
| <i>Includes the salaries of the Superintendent and an administrative secretary.</i> | | |
| Equipment..... | \$0 | \$0 |

| | 2016-2017 Budget | 2017-2018 Budget |
|--|---------------------|---------------------|
| Contractual Expenses..... <i>Includes conference & travel</i> | \$1,500 | \$2,000 |
| Supplies & Materials..... | \$500 | \$500 |
| CENTRAL ADMINISTRATION TOTAL | \$223,599 | \$218,930 |

BUSINESS ADMINISTRATION

| | | |
|--|------------------|------------------|
| Salaries..... <i>Includes salaries of the Business Official for Business and a .5 FTE administrative secretary.</i> | \$153,834 | \$143,521 |
| Equipment..... | \$0 | \$0 |
| Contractual Expenses..... <i>Includes conference & travel, advertising, and consulting services for: Affordable Care Act (ACA), risk management and 403(B) employee funded annuities.</i> | \$26,940 | \$27,440 |
| Supplies & Materials..... | \$650 | \$650 |
| 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 and Grant Writer.</i> | \$121,079 | \$41,786 |
| BUSINESS ADMINISTRATION TOTAL | \$302,503 | \$213,397 |

AUDITING SERVICES

As required by law, an annual audit of the financial records and transactions of the school district is furnished by an independent auditing firm following the requirements set forth by the State Education Department.

| | | |
|--|-----------------|-----------------|
| Contractual Expenses..... <i>Auditing Services (External Auditor)</i> | \$18,500 | \$18,500 |
| AUDITING SERVICES TOTAL | \$18,500 | \$18,500 |

OFFICE OF THE TREASURER

| | | |
|---|-----------------|-----------------|
| Salaries..... <i>Salary for the District Treasurer</i> | \$71,175 | \$72,791 |
| Contractual Expenses..... <i>Conference & travel</i> | \$450 | \$450 |
| Supplies & Materials..... <i>Includes W-2/1099 printing supplies</i> | \$300 | \$425 |
| OFFICE OF THE TREASURER TOTAL | \$71,925 | \$73,666 |

TAX COLLECTOR

| | | |
|--|-----------------|-----------------|
| Salaries..... | \$5,642 | \$5,783 |
| Contractual Expenses..... <i>Includes advertising, printing tax bills and software maintenance.</i> | \$5,013 | \$5,083 |
| TAX COLLECTOR TOTAL | \$10,655 | \$10,866 |

| | | |
|---|--------------------|--------------------|
| LEGAL SERVICES/PERSONNEL (Human Resources) | 2016-2017 | 2017-2018 |
| <i>Cost of attorney for legal matters pertaining to non-program component activities.</i> | Budget | Budget |
| Contractual expenses..... | \$28,150 | \$28,150 |
| <i>Legal fees (50%)</i> | | |
| HUMAN RESOURCES | | |
| Salaries..... | \$136,658 | \$144,818 |
| <i>Includes salaries of the Director of Human Resources and clerical support.</i> | | |
| Contractual..... | \$3,000 | \$3,000 |
| <i>Conference and Travel</i> | | |
| Questar III and/or other BOCES..... | \$2,900 | \$2,900 |
| <i>Recruiting Service (BOCES aid ratio 62.7%)</i> | | |
| LEGAL SERVICES AND HUMAN RESOURCES TOTAL | \$170,708 | \$178,868 |
| CENTRAL STOREROOM | | |
| Supplies & Materials..... | \$40,500 | \$40,500 |
| <i>Includes district wide copier paper, postage, copier supplies, and laminating supplies.</i> | | |
| Questar III Services..... | \$52,689 | \$51,224 |
| <i>Online processing, facilities service software, Finance Manager, E-Rate, Data Warehouse and testing.</i> | | |
| CENTRAL STOREROOM TOTAL | \$93,189 | \$91,724 |
| PUBLIC INFORMATION | | |
| Salaries..... | \$0 | \$0 |
| Contractual Expenses..... | | |
| <i>Printing services</i> | \$500 | \$500 |
| Questar III Services..... | \$40,220 | \$35,612 |
| <i>Printing services, website design/management, and School Connects.</i> | | |
| PUBLIC INFORMATION TOTAL | \$40,720 | \$36,112 |
| SPECIAL ITEMS | | |
| Insurance Expenses..... | \$112,680 | \$136,600 |
| <i>Includes: Umbrella, Student Accident, Cyber Security/Data Privacy Breach, and Multi-Peril insurance.</i> | | |
| School Association Dues..... | \$21,000 | \$22,000 |
| <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> | | |
| Questar III Administrative Charge..... | \$121,866 | \$154,833 |
| <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> | | |
| Board & Note Expense..... | \$13,000 | \$13,000 |
| <i>Processing bonds and notes and annual Reporting requirements.</i> | | |
| SPECIAL ITEMS TOTAL | \$268,546 | \$326,433 |
| TOTAL GENERAL SUPPORT | \$1,227,906 | \$1,196,626 |

| | 2016-2017 Budget | 2017-2018 Budget |
|--|---------------------|---------------------|
| INSTRUCTIONAL SUPERVISION K-12 | | |
| Salaries..... | \$794,628 | \$866,963 |
| <i>Administrative salaries and related secretarial staff.</i> | | |
| Equipment..... | \$0 | \$0 |
| Contractual Expenses..... | \$9,125 | \$9,125 |
| <i>Expenses include a professional literature and professional development.</i> | | |
| Supplies & Materials..... | \$2,075 | \$2,150 |
| <i>Supplies needed to run three main offices.</i> | | |
| Questar III - substitute teacher calling service | \$11,890 | \$11,900 |
| INSTRUCTIONAL SUPERVISION K-12 REGULAR SCHOOL TOTAL | \$817,718 | \$890,138 |
| EVALUATION AND PLANNING/INSERVICE EDUCATION | | |
| Salaries..... | \$0 | \$0 |
| In-service Education..... | \$20,000 | \$40,000 |
| <i>Expenses incurred for Superintendent conference days and other staff development programs.</i> | | |
| Questar III Services..... | \$73,591 | \$98,358 |
| <i>Student Data Reporting and Analysis Services, Questar III conferences, staff development, Model Schools Program, Teachscape and Regional Scoring.</i> | | |
| EVALUATION AND PLANNING/INSERVICE EDUCATION TOTAL | \$93,591 | \$138,358 |
| UNDISTRIBUTED | | |
| Payroll taxes and fringe benefits on personnel within the administrative component of the budget. | | |
| NYS Employees' Retirement System..... | \$54,744 | \$78,795 |
| NYS Teachers' Retirement System..... | \$119,652 | \$94,796 |
| Social Security..... | \$98,427 | \$106,152 |
| Workers' Compensation Insurance..... | \$8,100 | \$10,184 |
| Unemployment Insurance..... | \$0 | \$0 |
| Health and Dental Insurance..... | \$262,394 | \$284,124 |
| UNDISTRIBUTED TOTAL | \$543,317 | \$574,051 |
| TOTAL ADMINISTRATIVE COMPONENT..... | \$2,682,532 | \$2,799,173 |
| Dollar increase 2017-2018 over 2016-2017 | | \$116,641 |
| Percent increase | | 4.35% |

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.

| | 2016-2017 Budget | 2017-2018 Budget |
|---|---------------------|---------------------|
| Salaries..... | \$903,243 | \$947,995 |
| <i>Salaries for Facilities Director, maintenance, custodians, cleaners, clerical, substitutes and summer help. Includes restoration of 1.0 FTE custodian position.</i> | | |
| Equipment - Buildings & Grounds..... | \$73,826 | \$39,029 |
| <i>Equipment needed to help maintain the operation and maintenance of the campus.</i> | | |
| Equipment - Cafeteria..... | \$10,350 | \$8,000 |
| Utilities - fuel oil..... | \$112,174 | \$149,321 |
| Utilities - electricity..... | \$180,000 | \$170,000 |
| Utilities - telephone..... | \$27,000 | \$27,000 |
| Water and Sewer tax..... | \$73,186 | \$73,186 |
| Refuse collection..... | \$18,500 | \$20,000 |
| Maintenance service contracts..... | \$38,400 | \$50,638 |
| <i>Building automation, fire systems, heating systems, security alarm system, elevator service</i> | | |
| Contractual Expenses..... | \$227,820 | \$228,650 |
| <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.</i> | | |
| Supplies & Materials | \$65,100 | \$66,100 |
| <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 workboots.</i> | | |
| OPERATIONS AND MAINTENANCE TOTAL | \$1,729,599 | \$1,779,919 |

DISTRICT TRANSPORTATION

| | | |
|--------------------------------|-----------------|------------|
| Purchase of Buses | \$43,535 | \$0 |
| PURCHASE OF BUSES TOTAL | \$43,535 | \$0 |

SPECIAL ITEMS

| | | |
|----------------------------|----------------|----------------|
| Judgment and Claims | \$1,000 | \$1,000 |
| Property Tax Refunds | \$1,000 | \$1,000 |
| SPECIAL ITEMS TOTAL | \$2,000 | \$2,000 |

UNDISTRIBUTED

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

| | | |
|----------------------------------|-----------|-----------|
| NYS Employees' Retirement System | \$142,799 | \$103,753 |
|----------------------------------|-----------|-----------|

| | 2016-2017 Budget | 2017-2018 Budget |
|---|---------------------|---------------------|
| NYS Teachers' Retirement System | \$0 | \$0 |
| Social Security..... | \$69,098 | \$74,665 |
| Workers' Compensation Insurance..... | \$40,500 | \$50,919 |
| Unemployment Insurance..... | \$0 | \$0 |
| Health and Dental Insurance..... | \$271,282 | \$303,698 |
| UNDISTRIBUTED TOTAL | \$523,679 | \$533,035 |
| INTERFUND TRANSFERS | | |
| Transfer to Capital Account | \$320,000 | \$320,000 |
| <i>(Work in conjunction with Proposed Capital Project - pending voter approval)</i> | | |
| INTERFUND TRANSFERS TOTAL | \$320,000 | \$320,000 |
| DEBT SERVICE | | |
| Building Projects - Principal and Interest | \$1,342,820 | \$1,306,178 |
| Bus Purchases - Principal and Interest | \$340,104 | \$377,737 |
| <i>Includes estimated cost of proposed \$981,861 Bus Bond principal and interest payment.</i> | | |
| Bond Anticipation Notes - Principal and Interest | \$0 | \$0 |
| <i>Payment of principal and interest on serial bonds to finance district wide additions, improvements, and buses.</i> | | |
| DEBT SERVICE TOTAL | \$1,682,924 | \$1,683,915 |
| TOTAL CAPITAL COMPONENT..... | \$4,301,737 | \$4,318,869 |
| Dollar increase 2017-2018 over 2016-2017 | | \$17,132 |
| Percent increase | | 0.40% |
| GRAND TOTAL BUDGET | \$29,456,479 | \$29,809,355 |
| Increase 2017-2018 over 2016-2017 | | \$352,876 |
| Percent increase | | 1.20% |

Summary of Proposed Budget for 2017-2018

| | ACTUAL 2016-2017 BUDGET | PROPOSED 2017-2018 BUDGET | PERCENT OF TOTAL BUDGET |
|------------------------------------|-------------------------------|---------------------------------|-------------------------------|
| BOARD OF EDUCATION | \$27,561 | \$28,130 | 0.09% |
| CENTRAL ADMINISTRATION | \$223,599 | \$218,930 | 0.73% |
| FINANCE/BUSINESS ADMINISTRATION | \$403,583 | \$316,429 | 1.06% |
| LEGAL/PERSONNEL/PUBLIC INFORMATION | \$241,148 | \$243,130 | 0.82% |
| BUILDING/GROUNDS/CENTRAL STOREROOM | \$1,822,788 | \$1,871,643 | 6.28% |
| SPECIAL ITEMS | \$270,546 | \$328,433 | 1.10% |
| INSTRUCTION | \$14,821,392 | \$15,116,249 | 50.71% |
| TRANSPORTATION | \$1,780,665 | \$1,769,147 | 5.93% |
| EMPLOYEE BENEFITS | \$7,730,923 | \$7,857,349 | 26.36% |
| INTERFUND TRANSFERS | \$451,350 | \$376,000 | 1.26% |
| DEBT SERVICE | \$1,682,924 | \$1,683,915 | 5.65% |
| | \$29,456,479 | \$29,809,355 | 100.00% |

Revenue Summary 2017-2018 Estimated Revenues

| | 2016/2017 BUDGET | PROPOSED 2017/2018 BUDGET | DOLLAR INC./DEC. | % CHANGE OF TOTAL BUDGET |
|---------------------------------------|-----------------------------|--|-----------------------------|---|
| Appropriated (Planned) Fund Balance | \$490,000 | \$490,000 | \$0.00 | 0.00% |
| Appropriated (Unplanned) Fund Balance | \$422,737 | \$289,978 | -\$132,759 | -31.40% |
| | | | | |
| 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 | \$17,735 | \$171,792 | \$154,057 | 0.00% |
| | | | | |
| Interest/Penalties on Taxes | \$37,500 | \$37,500 | \$0 | 0.00% |
| | | | | |
| Real Estate Taxes | \$16,280,256 | \$16,543,789 | \$263,533 | 1.62% |
| (Includes STAR Reimbursements) | | | | |
| 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 | \$175,000 | \$225,000 | \$50,000 | 28.57% |
| | | | | |
| Interest on Deposits | \$30,000 | \$30,000 | \$0 | 0.00% |
| Miscellaneous | \$200,000 | \$200,000 | \$0 | 0.00% |
| | | | | |
| State Aid | \$11,734,551 | \$11,752,596 | \$18,045 | 0.15% |
| | | | | |
| E Rate reimbursement | \$16,000 | \$16,000 | \$0 | 0.00% |
| | | | | |
| Private School - Related Services | \$50,000 | \$50,000 | \$0 | 0.00% |
| | | | | |
| TOTAL | \$29,456,479 | \$29,809,355 | \$352,876 | 1.20% |
| | | | | |
| | | | | |
| | | | | |

3 Part Component Budget 2017-18 General Fund Appropriation

| FUNCTION/ACCOUNT | SBM-CODE | TOTAL | ADMIN. | PROGRAM | CAPITAL |
|-------------------------------|----------|--------------|-------------|--------------|-------------|
| Board of Education | 1099 | \$28,130 | \$28,130 | \$0 | \$0 |
| Central Administration | 1299 | \$218,930 | \$218,930 | \$0 | \$0 |
| Finance | 1399 | \$316,429 | \$316,429 | \$0 | \$0 |
| Legal Services | 1420 | \$56,300 | \$28,150 | \$28,150 | \$0 |
| Human Resources | 1430 | \$150,718 | \$150,718 | \$0 | \$0 |
| Public Information (printing) | 1480 | \$36,112 | \$36,112 | \$0 | \$0 |
| Operation & Maintenance | 1620 | \$1,779,919 | \$0 | \$0 | \$1,779,919 |
| Other Central Services | 1660 | \$40,500 | \$40,500 | \$0 | \$0 |
| Data Processing | 1680 | \$51,224 | \$51,224 | \$0 | \$0 |
| Unallocated Insurance | 1910 | \$136,600 | \$136,600 | \$0 | \$0 |
| Associated Dues | 1920 | \$22,000 | \$22,000 | \$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 | \$167,833 | \$167,833 | \$0 | \$0 |
| Curriculum Development | 2010 | \$107,835 | \$107,835 | \$0 | \$0 |
| Regular School (Supervision) | 2020 | \$623,470 | \$623,070 | \$400 | \$0 |
| Evaluation & Planning | 2060 | \$27,720 | \$27,720 | \$0 | \$0 |
| In-service | 2070 | \$110,638 | \$110,638 | \$0 | \$0 |
| Instruction | 2999 | \$14,246,586 | \$159,233 | \$14,087,353 | \$0 |
| Purchase of Buses | 5510 | \$0 | \$0 | \$0 | \$0 |
| Other Dist. Trans. | 5510 | \$1,399,947 | \$0 | \$1,399,947 | \$0 |
| Garage Bldg. | 5530 | \$34,200 | \$0 | \$34,200 | \$0 |
| Contract Transportation | 5540 | \$335,000 | \$0 | \$335,000 | \$0 |
| Employee Benefits | 9098 | \$7,857,349 | \$574,051 | \$6,750,263 | \$533,035 |
| Debt Service | 9898 | \$1,683,915 | \$0 | \$0 | \$1,683,915 |
| Transfer to Capital | 9530 | \$320,000 | \$0 | \$0 | \$320,000 |
| Transfer to Federal | 9530 | \$56,000 | \$0 | \$56,000 | \$0 |
| Transfer to Cafeteria | 9530 | \$0 | \$0 | \$0 | \$0 |
| | | \$29,809,355 | \$2,799,173 | \$22,691,313 | \$4,318,869 |

ADMINISTRATIVE PERCENT

$\$2,799,173 + \$22,691,313 = \$25,490,486 / \$2,799,173 = 10.98\%$

Previous years:

- 2017/2018 - 10.98%
- 2016/2017 - 9.37%
- 2015/2016 - 10.23%
- 2014/2015 - 10.71%
- 2013/2014 - 9.96%

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 2017-2018 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 | \$162,847 | \$39,533 |

NYS Board of Real Property Services

Local Government Exemption Impact Report

Date: May 2, 2016

Taxing Jurisdiction: Greenville Central School District

Fiscal Year Beginning: July 1, 2015

Total equalized value in taxing jurisdiction: \$ **839,473,145**

| 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 | 136,546 | 0.02% |
| 13100 | County Owned - Generally | RPTL 406(1) | 3 | 752,299 | 0.09% |
| 13500 | Town Owned - Generally | RPTL 406(1) | 23 | 4,150,059 | 0.49% |
| 13510 | Town Owned - Cemetery | RPTL 446 | 15 | 656,553 | 0.08% |
| 13800 | School District Property | RPTL 408 | 5 | 27,261,333 | 3.25% |
| 14110 | USA - Specified Uses | STATE L 54 | 1 | 227,692 | 0.03% |
| 21600 | Clergy Residence | RPTL 462 | 6 | 1,047,162 | 0.12% |
| 25110 | Nonprof Corp - Religious | RPTL 420-a | 40 | 15,851,759 | 1.89% |
| 25120 | Nonprof Corp - Educl | RPTL 420-a | 1 | 2,593,909 | 0.31% |
| 25130 | Nonprof Corp - Charitable | RPTL 420-a | 3 | 1,820,429 | 0.22% |
| 25230 | Nonprof Corp - Moral/Mental | RPTL 420-a | 3 | 1,288,432 | 0.15% |
| 25300 | Nonprof Corp - Specified Uses | RPTL 420-b | 30 | 3,378,806 | 0.40% |
| 25400 | Fraternal Organization | RPTL 428 | 1 | 122,449 | 0.01% |
| 25900 | Stat Auth Not Defined | RPTL 25900 | 4 | 86,734 | 0.01% |
| 26100 | Veterans Organization | RPTL 452 | 2 | 347,278 | 0.04% |
| 26250 | Historical Society | RPTL 444 | 1 | 175,973 | 0.02% |
| 26400 | Volunteer Fire Co. or Dept. | RPTL 464(2) | 10 | 2,463,532 | 0.29% |
| 27350 | Privately Owned Cemetery Land | RPTL 446 | 19 | 353,264 | 0.04% |
| 41400 | Clergy | RPTL 460 | 4 | 158,695 | 0.02% |
| 41700 | Agricultural Building | RPTL 483 | 28 | 524,891 | 0.06% |
| 41720 | Agricultural District | AG-MKTS L305 | 147 | 4,939,955 | 0.59% |
| 41730 | Agric Land-Indiv not in district | AG-MKTS L306 | 38 | 1,370,551 | 0.16% |
| 41800 | Persons Age 65 or over | RPTL 467 | 141 | 9,460,687 | 1.13% |
| 41804 | Persons Age 65 or over | RPTL 467 | 38 | 1,343,053 | 0.16% |
| 41805 | Persons Age 65 or over | RPTL 467 | 41 | 2,081,982 | 0.25% |
| 41834 | Enhanced STAR | RPTL 425 | 717 | 45,392,265 | 5.41% |
| 41854 | Basic STAR | RPTL 425 | 1,687 | 50,689,020 | 6.04% |
| 41930 | Disabilities and limited income | RPTL 459-c | 21 | 1,341,897 | 0.16% |
| 41934 | Disabilities and limited income | RPTL 459-c | 2 | 29,796 | 0.00% |
| 41935 | Disabilities and limited income | RPTL 459-c | 3 | 81,230 | 0.01% |
| 42100 | Silos, Storage Tanks, etc. | RPTL 483-a | 1 | 4,082 | 0.00% |
| 47100 | Mass Telecom Ceiling | RPTL S499-qqqq | 4 | 429,683 | 0.05% |
| 47450 | Forest/Ref Land - Fisher Act | RPTL 480 | 1 | 45,049 | 0.01% |
| 47460 | Forest Land Certified after 8/74 | RPTL 480-a | 16 | 1,439,991 | 0.17% |
| 47610 | Business Investment Property | RPTL 485-b | 3 | 248,528 | 0.03% |
| 49500 | Solar or Wind Energy System | RPTL 487 | 38 | 761,409 | 0.09% |
| 50000 | System Code | Not defined | 3 | 38,154 | 0.00% |
| Totals | | | 3105 | \$183,095,127 | 21.81% |

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)

2017-18 Property Tax Report Card

| 190701 - GREENVILLE CSD | | | |
|--|-------------------------------------|--|-----------------------------------|
| School District Contact Person: TAMMY J. SUTHERLAND School District Telephone Number: (518) 966-5070 | Budgeted 2016-17 [A] | Proposed Budget 2017-18 [B] | Percent Change [C] |
| Total Budgeted Amount, not including Separate Propositions | \$ 29,456,479 | \$ 29,809,355 | 1.20% |
| A. Proposed Tax Levy to Support the Total Budgeted Amount ¹ | \$ 16,280,256 | \$ 16,543,789 | |
| 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) | \$ 16,280,256 | \$ 16,543,789 | 1.62% |
| F. Permissible Exclusions to the School Tax Levy Limit | \$ 591,709 | \$ 586,679 | |
| G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³ | \$ 15,688,547 | \$ 15,957,110 | |
| H. Total Proposed Tax Levy for School Purposes, <u>Excluding</u> Permissible Exclusions and Levy for Library Debt, Plus Prior Year Tax Cap Reserve (E - B - F + D) | \$ 15,688,547 | \$ 15,957,110 | |
| I. Difference: (G - H); (negative value requires 60.0% voter approval) ² | \$ - | \$ - | |
| Public School Enrollment | 1,170 | 1,160 | -0.85% |
| Consumer Price Index | | | 1.26% |

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 2017-2018, includes any carryover from 2016-17 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

| | Actual 2016-17 [D] | Estimated 2017-18 [E] |
|---|-------------------------------|--------------------------------------|
| Adjusted Restricted Fund Balance | \$1,370,606 | \$847,136 |
| Assigned Appropriated Fund Balance | \$912,737 | \$779,978 |
| Adjusted Unrestricted Fund Balance | \$1,177,351 | \$1,191,000 |
| Adjusted Unrestricted Fund Balance as a Percent of the Total Budget | 4.00% | 4.00% |

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.

| 2014-2015 School Year | | General Education | Special Education |
|--|-------------------------------|-------------------|-------------------|
| This School District | Instructional Expenditures | \$14,226,326 | \$5,787,042 |
| | Pupils | 1,147 | 202 |
| | Expenditures per Pupil | \$12,403 | \$28,649 |
| Similar District Group | Instructional Expenditures | \$8,350,687,803 | \$3,410,928,067 |
| | Pupils | 755,628 | 108,828 |
| | Expenditures per Pupil | \$11,051 | \$31,342 |
| Total of All Schools Districts NY State | Instructional Expenditures | \$31,780,970,752 | \$13,848,179,596 |
| | Pupils | 2,659,777 | 451,571 |
| | Expenditures per Pupil | \$11,949 | \$30,667 |
| 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 2014-15 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.

| 2014-2015 School Year | This School District | Similar District Group | Total of All School Districts in NY State |
|-------------------------------------|----------------------|------------------------|---|
| Total Expenditures Per Pupil | \$23,783 | \$21,471 | \$22,556 |

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 5, 2016 | This School District | | Similar District Group | Total of All School Districts in NYS |
|--|--|---|---|---|
| Student Placement- Percent of Time Inside Regular Classroom | Count of Students with Disabilities | Percentage of Students with Disabilities | Percentage of Students with Disabilities | Percentage of Students with Disabilities |
| 80% or more | 120 | 62.8% | 56.4% | 58.2% |
| 40% to 79% | 23 | 12.0% | 19.2% | 11.7% |
| Less than 40% | 36 | 18.8% | 17.3% | 19.9% |
| Separate Settings | 8 | 4.2% | 4.5% | 5.3% |
| Other Settings | 4 | 2.1% | 2.6% | 5.1% |

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 5, 2016. 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

| 2015-16 School Year | This School District | Similar District Group | Total of All School Districts in NYS |
|--|---------------------------------|-----------------------------------|---|
| Special Education Classification Rate | 15.2% | 13.1% | 14.7% |

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>