

Greenville Central School District

Greenville • New York



Proposed Budget 2020-2021

Budget Vote and BOE Election

By Absentee Ballot Only

**Tuesday
June 9, 2020**

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Postcard Notice

School Budget Vote & Board Election

The Greenville Central School District 2020-2021 Budget Vote and Board of Education Election is **Tuesday, June 9, 2020**.

Annual Budget Hearing

The Annual Budget Hearing meeting will take place online using YouTube Live on May 28, 2020 at 6:30PM. The public is welcome to view the meeting, please check www.greenvillecsd.org for specific viewing information.

Who Can Vote

You are an eligible voter if are:

- A legal US resident
- 18 years old by June 9, 2020
- Registered to vote
- Live within the Greenville Central School District boundaries for **at least 30 days prior to June 9, 2020**
- Not otherwise ineligible to vote pursuant to Election Law § 5-106

How You Can Vote

In the interest of public safety due to the COVID-19 pandemic, **voting this year will take place using absentee ballots only, per Governor Cuomo's Executive Order 202.26**. Every eligible voter will receive an absentee ballot and a postage paid return envelope in the mail.

A voter personal registration day will be held on Wednesday, May 27, 2020 between the hours of 3:00 PM and 7:00 PM in the elevator lobby of the Scott M. Ellis Elementary School. Social Distancing rules will apply. Qualified voters may also register to vote by contacting the County Board of Elections by mail, or registering remotely through the New York State Department of Motor Vehicle's website at <https://dmv.ny.gov/more-info/electronic-voter-registration-application>.

Annual Budget Hearing

By Virtual Meeting Only
(No in person attendance allowed per NYS Executive Order 202.26*)
Greenville Central School District
Thursday, May 28, 2020
6:30 pm

- I. Call to Order by President, Patricia Macko
 - Flag Salute and Pledge of Allegiance
- II. Presentation and discussion of the Proposed 2020-21 School District Budget
- III. Questions and answers on Item II
- IV. Introduction of candidates for Board of Education
- V. Adjournment

★ The public is welcome to view the meeting on-line. Please check www.greenvillecsd.org for specific viewing information.

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 27, 2020

Ellis Elementary School Elevator Lobby

Social distancing rules will apply

3:00 pm to 7:00 pm

School Board Members

Term Expires

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

06-30-22
06-30-22
06-30-21
06-30-21
06-30-21
06-30-20
06-30-20

Ballot Items

Greenville Central School District Budget for 2020-2021

BE IT RESOLVED, that the Greenville Central School District appropriate the funds totaling \$32,253,015 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

Two (2) Vacant Board of Education Seats

For members of the Board of Education to elect two (2) members to full 3-year terms, beginning July 1, 2020 to June 30, 2023, to fill vacancies caused by the expiration of the terms of Michael McAneny and Duncan Macpherson.

Please check a total of two (2) names.

☐

Eric Herbstritt

☐

Duncan Macpherson

_____ Write-In Candidate

_____ Write-In Candidate

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 \$42,700, 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 \$1,126, for a total of \$27,642, the amount to be raised by tax for the support of the Rensselaerville Public 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 2020-21 proposed budget.

Responsibility of the Board of Education to Adopt the Proposed Budget

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

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

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

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

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

Legal Process Involved in Adopting Budgets

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

(Education Law, Sections 1608, 1716, 2003, 2004 and 2601-a).

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

(Education Law, Sections 1906, 2002, 2022,a, and 2601-a.)

For the 2020-21 year, the annual meeting and election will be held on June 9, 2020 as per Executive Order 202.26.

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.

For the 2020-21 year, the published notice shall appear two (2) times within the four (4) weeks preceding the District meeting as per Executive Order 202.26.

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

Availability of Proposed Budgets

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

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

The budget shall be completed at least fourteen (14) days before the annual or special meeting and copies shall be prepared and made available, upon request, to residents within the district during the period fourteen (14) days immediately preceding such meeting and at such meeting. The Board shall also, as a part of the notice required, given notice that a copy of such statement may be obtained by any resident at each school in the district in which school is maintained during certain designated hours on each day other than a Saturday, Sunday, or holiday during the fourteen (14) days immediately preceding such meeting. (Education Law, Sections 1608, 1716, 2003, 2004.)

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

Adoption of the Regular Budget

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

Contingent Budget

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

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

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

Taxing Power

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

Where a budget of expenditure is voted at an annual school meeting for school purposes during the following

school year, the school authorities shall determine and levy or authorize the levy of the necessary tax, prepare the school tax roll, and, on or before September 1, annex a warrant for its collection. (Real Property Tax Law, Section 1306(1))

Total Expenditures Not to Exceed Appropriations

The budget of the district is a well-calculated estimate as to what will be needed for expenditures by function and object. The district must keep its expenditures within legally authorized appropriations. The appropriate section of Education Law limiting liabilities and expenditures appears as follows:

"No Board of Education shall incur a district liability in excess of the amount appropriated by district meeting until such Board is specially authorized by law to incur such liability." (Education Law, Section 1718)

Real Property Taxes

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

The New York State Tax Relief Program

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

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

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

Governmental Funds

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

General Fund

This fund is used to record the general obligations of the school district pertaining to education and those operations not required to be accounted for in another fund. The general fund accounts for all transactions related to the proposed budget subject to voter approval on June 9, 2020.

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 2020-2021 BUDGET DEVELOPMENT CALENDAR

September 2019

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					

09/16/19 BOE Review of the 2020-2021 Budget Development Calendar 6:30 pm

09/23/19- Review budget development guidelines and
09/27/19 budget forms with Administrators and Supervisors

October 2019

Su	Mo	Tu	We	Th	Fr	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
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10/21/19 BOE Adoption of the 2020-2021 Budget Development Calendar 6:30 pm

November 2019

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11/20/19 Team Leaders and Department Chairs submit budgets to Principals

11/20/19 Administrators submit Operations & Maintenance needs

December 2019

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15	16	17	18	19	20	21
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12/09/19 Director of Curriculum, Instruction & Assessment submits new program proposals to Superintendent

12/09/19 BOE Discussion Budget Development Process

12/09/19 Administrators submit budget revisions, program budget implications and updates to long-range plans* (i.e. equipment and staffing needs)

12/11/19- Business Official meets with Supervisors
12/20/19 to review budget requests and long range plans

January 2020

Su	Mo	Tu	We	Th	Fr	Sa
			1	2	3	4
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01/06/20 - Administrators meet with Superintendent
01/16/20 and Business Official for budget review

01/13/20 Business/BOE Budget Discussion #1 6:30 pm
Rollover Budget

01/24/20 Final day for 2019-2020 Requisitions

February 2020

Su	Mo	Tu	We	Th	Fr	Sa
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02/24/20 BOE Budget Discussion #2 6:00 pm
Program Component

02/28/20 Tax Levy Limit submitted to NYS Comptroller

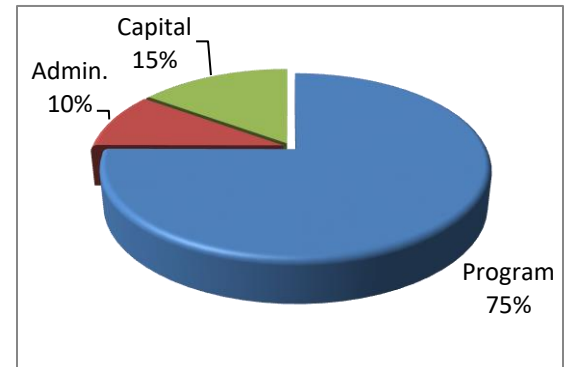
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	05/04/20	Business/BOE Budget Discussion Tentative Budget Review	6:00 pm																																																	
	05/09/20	Election Notice #1 [two times preceding Vote]																																																		
	05/11/20	Deadline for filing Board petitions and deadline to submit propositions to the District Clerk by 5:00 pm																																																		
<div><div>May 2020</div><table><tr><td>Su</td><td>Mo</td><td>Tu</td><td>We</td><td>Th</td><td>Fr</td><td>Sa</td></tr><tr><td></td><td></td><td></td><td></td><td></td><td>1</td><td>2</td></tr><tr><td>3</td><td>4</td><td>5</td><td>6</td><td>7</td><td>8</td><td>9</td></tr><tr><td>10</td><td>11</td><td>12</td><td>13</td><td>14</td><td>15</td><td>16</td></tr><tr><td>17</td><td>18</td><td>19</td><td>20</td><td>21</td><td>22</td><td>23</td></tr><tr><td>24</td><td>25</td><td>26</td><td>27</td><td>28</td><td>29</td><td>30</td></tr><tr><td>31</td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table></div>	Su	Mo	Tu	We	Th	Fr	Sa						1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31							05/18/20	Post Card Notice mailed to all residents of the District per E.O.202.26	
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	05/19/20	Business/BOE Budget Tentative Budget Approval	6:00 pm																																																	
	05/20/20	Absentee Ballots will be mailed through USPS to all qualified voters in the District per E.O.202.26																																																		
	05/22/20	Property Tax Report Card submitted to SED and transmitted to media [Statutory Deadline is May 22, 2020]																																																		
	05/27/20	Voter Registration Ellis Elementary School Elevator Lobby Social distancing rules apply [at least four hours; no more than 14 days or less than 5 days prior to the Vote]	3:00 pm-7:00 pm																																																	
	05/28/20	Annual Budget Hearing Virtually via link at greenvillescd.org [no less than 7 and no more than 14 days prior to Vote]	6:30 pm																																																	
	05/28/20-06/03/20	Budget Newsletter/Budget Notice Mailed																																																		
	05/29/20	Election Notice #2																																																		
<div><div>June 2020</div><table><tr><td>Su</td><td>Mo</td><td>Tu</td><td>We</td><td>Th</td><td>Fr</td><td>Sa</td></tr><tr><td></td><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td></tr><tr><td>7</td><td>8</td><td>9</td><td>10</td><td>11</td><td>12</td><td>13</td></tr><tr><td>14</td><td>15</td><td>16</td><td>17</td><td>18</td><td>19</td><td>20</td></tr><tr><td>21</td><td>22</td><td>23</td><td>24</td><td>25</td><td>26</td><td>27</td></tr><tr><td>28</td><td>29</td><td>30</td><td></td><td></td><td></td><td></td></tr></table></div>	Su	Mo	Tu	We	Th	Fr	Sa		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30					06/09/20	Annual Meeting Budget Vote and BOE Election District will vote on all business by absentee ballot. Absentee ballots are due at the District Office by 5:00 pm								
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*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 2020-21

3-Part Component Budget

Expenses	Actual Budget 2019-20	Proposed Budget 2020-21	Budget Variance Amount
Program	\$23,431,157	\$24,213,396	\$782,239
Administrative	\$3,006,714	\$3,175,645	\$168,931
Capital	\$4,935,747	\$4,863,974	(\$71,773)
Total	\$31,373,618	\$32,253,015	\$879,397



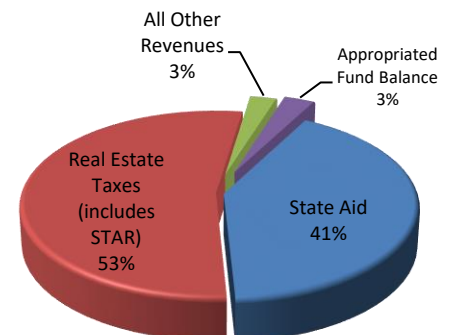
The **Program Component** includes: all instructional expenses including regular instruction, special education, occupational education and summer school. Also included are pupil services such as health and guidance, library, co-curricular, athletics and transportation. Associated payroll taxes and fringe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

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

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

Estimated Revenues

Estimated Revenues	Approved Budget 2019-20	Proposed Budget 2020-21	Budget Variance Amount
State Aid	\$12,793,231	\$13,363,040	\$569,809
Real Estate Taxes (includes STAR reimbursements)	\$17,038,366	\$17,161,620	\$123,254
Appropriated Fund Balance	\$809,665	\$928,640	\$118,975
All Other Revenues	\$732,356	\$799,715	\$67,359
TOTAL	\$31,373,618	\$32,253,015	\$879,397



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.

	2019-2020 Budget	2020-2021 Budget
REGULAR INSTRUCTION		
Teacher and Teaching Assistant Salaries (K-12) <i>The cost of salary expenditures for instructional staff is determined through negotiations.</i>	\$6,680,928	\$6,865,365
Teacher/Teaching Assistant Substitutes/Tutoring	\$258,000	\$258,000
Teacher Aides/Substitute Teacher Aides <i>The cost of teacher aides is determined through negotiations.</i>	\$302,878	\$292,444
Equipment <i>Instructional equipment supports the instructional programs. Each school has a 5-year long range plan.</i>	\$28,645	\$28,065
Contractual Expenses <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>	\$78,975	\$80,900
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>	\$91,681	\$94,485
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>	\$72,825	\$82,235
Questar III BOCES Instructional Services <i>Includes: Textbook Coordination for private schools, Nature's Classroom, Odyssey of the Mind, Arts Exchange/Exploratory Enrichment, Home Instruction Review Service, Science Kits, and ENL (English as a New Language) services, and Business & Community Partnerships. (BOCES aid ratio 64.7%)</i>	\$113,611	\$117,729

	2019-2020 Budget	2020-2021 Budget
Questar III BOCES 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 & Renewable Energy, Aviation, Culinary Arts, Certified Nurse Aide, Math, Engineering, Medicine, Scientific Research, Health and Emergency Medical Careers, and Visual & Performing Arts.</i> <i>Cost is calculated using a 5-year average rather than current enrollment.</i> <i>2020-2021 cost is based on the average of 39.24 students. (BOCES aid ratio 64.7%)</i>	\$590,351	\$556,918
Questar III BOCES Alternate Learning Program, Alternative Learning with CTE, Center-based academics, Bard Early College Program, and Summer school.	\$237,569	\$375,900
REGULAR INSTRUCTION TOTAL	\$8,466,463	\$8,763,041
CHAPTER 241 SPECIAL EDUCATION		
Teacher and Teaching Assistant Salaries <i>The cost of salary expenditures for instructional staff is determined through negotiations.</i>	\$2,076,694	\$2,226,736
Clerical/Teacher Aides/Substitute Teacher Aides assigned to Special Education	\$425,545	\$481,966
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>	\$115,475	\$113,400
Supplies & Materials <i>Supplies for the use of students and teachers in programs for children with disabilities. Most supplies are ordered using the DCMO-BOCES Cooperative Purchasing Service.</i>	\$8,400	\$8,300
Textbooks <i>Textbooks, workbooks, and periodicals needed for students in classes to maintain the instructional programs. (Textbook aid - \$58.25 per student)</i>	\$4,800	\$4,800
Tuition - private/public schools and Questar III BOCES programs <i>Placements for children with handicapping conditions who need specialized services and instructional programs not currently available within our own district.</i>	\$1,332,776	\$1,378,600
SPECIAL EDUCATION TOTAL	\$3,968,690	\$4,218,802
TEACHING SPECIAL SCHOOLS		
Salaries	\$0	\$0
Supplies & Materials	\$0	\$0

	2019-2020 Budget	2020-2021 Budget
Questar III BOCES Services - Employment Preparation GED Program <i>GED programs for regular education students and students with special needs. (BOCES aid ratio 64.7%)</i>	\$21,720	\$22,154
TEACHING SPECIAL SCHOOLS TOTAL	\$21,720	\$22,154
INSTRUCTIONAL MEDIA		
Salaries <i>Library Media Specialists, Director of Technology, Network Administrator and Assistant to Director of Technology.</i>	\$396,680	\$406,069
Equipment <i>Computer hardware - estimated amount the district will receive in State Aid for computer hardware.</i>	\$24,000	\$24,000
Contractual Expenses <i>Equipment and computer repairs, computer support, and library automation.</i>	\$49,400	\$46,540
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>	\$74,830	\$75,200
Questar III BOCES Services <i>Pro-Quest - Library Service, equipment contract leases, Microsoft computer software and internet provided through NERIC (Northeast Regional Information Center). (BOCES aid ratio 64.7%)</i>	\$341,205	\$335,708
INSTRUCTIONAL MEDIA TOTAL	\$886,115	\$887,517
PUPIL PERSONNEL SERVICES		
<i>Areas included under Pupil Personnel Services are guidance, health services, student attendance, and school psychological services.</i>		
Salaries <i>Five (5) FTE guidance counselors, four (4) registered nurses, five (5) psychologists, two (2) clerical assigned to attendance and one (1) assigned to guidance.</i>	\$1,095,868	\$1,072,478
Equipment	\$0	\$0
Contractual Expenses <i>Machine repair, health services to other districts, school physician, Hepatitis B vaccine, waste disposal, mental health services with Greene County, and conference & travel.</i>	\$57,850	\$58,388
Supplies & Materials <i>District-wide testing supplies and supplies needed for each department.</i>	\$16,000	\$16,000

	2019-2020 Budget	2020-2021 Budget
Questar III BOCES Services <i>Includes Student Management System software/support, IEP Direct (special education) software/support, Guidance Information System, On-line Learning software, Nutrition Management software, My Learning Plan software and IXL software, iReady software, FamilyID, ClassLink, Apex Learning Software, Evaluation Management Software, Mental Health Services and Family ID.</i> <i>(BOCES aid ratio 64.7%)</i>	\$102,955	\$126,454
PUPIL PERSONNEL SERVICES TOTAL	\$1,272,673	\$1,273,320
CO-CURRICULAR ACTIVITIES		
Salaries for advisors of clubs, classes, and chaperones for Co-Curricular Activities. <i>Salaries for advisors of clubs, classes, and chaperones for Co-Curricular Activities.</i>	\$67,085	\$68,928
CO-CURRICULAR ACTIVITIES TOTAL	\$67,085	\$68,928
INTERSCHOLASTIC ATHLETICS		
Salaries <i>Coaches/Athletic Director</i>	\$189,694	\$194,984
Equipment	\$13,000	\$13,000
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>	\$61,104	\$61,804
Supplies & Materials <i>Includes uniform replacement plan and team supplies and materials.</i>	\$39,650	\$36,525
Questar III BOCES Services <i>Hudl & Hudl Assist Software</i>	\$4,012	\$3,945
INTERSCHOLASTIC ACTIVITIES TOTAL	\$307,460	\$310,258
TOTAL - INSTRUCTIONAL EXPENSES	\$14,990,206	\$15,544,020
PUPIL TRANSPORTATION		
The Greenville Central School transports approximately 1,130 students daily to and from school. The District covers approximately 135 square miles, representing three (3) counties which include (11) eleven townships. Twice a day students are transported approximately 1,700 square miles. <i>Approved transportation expenses are reimbursed at approximately 70.1% by the State.</i>		
Salaries <i>Salaries for transportation supervisor, mechanics, dispatcher, bus drivers, and bus attendants for disabled students. Costs include: regular routes, athletic trips and field trips.</i>	\$1,066,003	\$1,074,413

	2019-2020 Budget	2020-2021 Budget
Equipment	\$4,978	\$5,400
Insurance (Auto)	\$30,758	\$33,296
Contractual Expenses <i>Includes: outside labor/body repair, repeater rental, uniform service, printing, license fees, software maintenance fee, driver physicals, fuel, telephone, electricity, refuse collection, E-Z Pass, advertising, bus driver training, lift inspections and conference & travel.</i>	\$89,200	\$89,660
Contract Transportation <i>Transportation for special education students with out of district placements.</i>	\$345,000	\$355,000
Supplies & Materials <i>Includes gasoline/diesel fuel, parts, oil/grease, tires, antifreeze, office/garage supplies and work boots.</i>	\$266,699	\$261,300
Questar III BOCES Services <i>Required drug and alcohol testing for bus drivers.</i>	\$3,200	\$3,200
PUPIL TRANSPORTATION TOTAL	\$1,805,838	\$1,822,269
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>	\$476,488	\$470,515
NYS Teachers' Retirement <i>The pension contribution of teachers and professional personnel as established by the New York State Teachers' Retirement System.</i>	\$1,133,275	\$1,146,496
Social Security <i>Pursuant to federal law, the district pays a share based upon each employee's earnings.</i>	\$962,381	\$985,977
Workers' Compensation <i>Pursuant to law, this provides coverage for an injury sustained by an employee while engaged in work for the District.</i>	\$104,325	\$25,938
Unemployment Insurance	\$5,000	\$5,000
Health and Dental Insurance <i>The District's share of health and dental premiums.</i>	\$3,888,644	\$4,148,181

	2019-2020 Budget	2020-2021 Budget
Transfer to Special Aid Fund <i>The District's share is 20% of the cost of summer programming for students with disabilities that have an extended year program.</i>	\$65,000	\$65,000
Transfer to Cafeteria Account	\$0	\$0
UNDISTRIBUTED TOTAL	\$6,635,113	\$6,847,107
TOTAL PROGRAM COMPONENT	\$23,431,157	\$24,213,396
Dollar increase 2019-2020 over 2020-2021		\$782,239
Percent increase		3.34%

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.	2019-2020 Budget	2020-2021 Budget
Contractual Expenses <i>Meetings, conferences, and publications.</i>	\$3,600	\$3,600
Supplies & Materials	\$225	\$225
BoardDocs Pro <i>Cloud-based software for creating and managing board packets, accessing information and conducting meetings.</i>	\$9,000	\$10,360
BOARD OF EDUCATION TOTAL	\$12,825	\$14,185
DISTRICT CLERK AND MEETING		
Salaries - District Clerk	\$7,628	\$7,800
Contractual Expenses <i>Costs include registration board, machine programming, election inspectors, machine custodian and legal notice for one district vote (annual budget vote). Also includes annual workshop for Board Clerk to understand the laws and responsibilities that govern the position.</i>	\$6,425	\$6,425

	2019-2020 Budget	2020-2021 Budget
Supplies & Materials <i>Election ballots</i>	\$500	\$500
DISTRICT CLERK AND MEETING TOTAL	\$14,553	\$14,725
CENTRAL ADMINISTRATION		
Salaries <i>Includes the salaries of the Superintendent and an administrative secretary.</i>	\$228,213	\$235,615
Equipment	\$0	\$0
Contractual Expenses <i>Includes conference & travel</i>	\$2,000	\$2,000
Supplies & Materials	\$500	\$500
CENTRAL ADMINISTRATION TOTAL	\$230,713	\$238,115
BUSINESS ADMINISTRATION		
Salaries <i>Includes salaries of the Business Official and a .5 FTE administrative secretary.</i>	\$155,032	\$146,008
Equipment	\$0	\$0
Contractual Expenses <i>Includes conference & travel, advertising, internal (claims) auditor services, and consulting services for: Affordable Care Act (ACA), risk management, and 403(B) employee funded annuities.</i>	\$33,960	\$34,100
Supplies & Materials	\$750	\$750
Questar III BOCES Services and/or other BOCES Services <i>Includes Asset Appraisals, State Aid Planning, Health Insurance Consultant, Workers Compensation Coordinator, GASB 45 Planning and Valuation Services, Cooperative Purchasing, Election Management Systems, and Grant Writer.</i>	\$53,298	\$54,633
BUSINESS ADMINISTRATION TOTAL	\$243,040	\$235,491
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.		

	2019-2020 Budget	2020-2021 Budget
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>	\$78,825	\$81,363
Contractual Expenses <i>Conference & travel</i>	\$450	\$450
Supplies & Materials <i>Includes W-2/1099 printing supplies</i>	\$425	\$425
OFFICE OF THE TREASURER TOTAL	\$79,700	\$82,238
TAX COLLECTOR		
Salaries	\$6,165	\$6,365
Contractual Expenses <i>Includes advertising, printing tax bills and software maintenance.</i>	\$5,195	\$5,384
TAX COLLECTOR TOTAL	\$11,360	\$11,749
LEGAL SERVICES		
Cost of attorney for legal matters pertaining to non-program component activities		
Contractual expenses <i>Legal fees (50%)</i>	\$28,150	\$30,000
HUMAN RESOURCES		
Salaries <i>Includes salaries of the Assistant Superintendent and clerical support.</i>	\$165,424	\$178,940
Contractual <i>Conference and Travel</i>	\$2,000	\$2,000
Questar III BOCES and/or other BOCES <i>Recruiting Service (BOCES aid ratio 64.7%)</i>	\$2,600	\$2,500
LEGAL SERVICES/HUMAN RESOURCES TOTAL	\$198,174	\$213,440

	2019-2020 Budget	2020-2021 Budget
CENTRAL STOREROOM/CENTRAL DATA PROCESSING		
Supplies & Materials <i>Includes district wide copier paper, postage, copier supplies, and laminating supplies.</i>	\$40,500	\$40,500
Questar III BOCES Services and/or Other BOCES Services <i>Online processing, facilities service software, Finance Manager, eRate, Data Warehouse and testing.</i>	\$54,864	\$61,252
CENTRAL STOREROOM/CENTRAL DATA PROCESSING TOTAL	\$95,364	\$101,752
PUBLIC INFORMATION		
Salaries	\$0	\$0
Contractual Expenses <i>Printing services</i>	\$500	\$500
Questar III BOCES Services <i>Printing services, website design/management, and school notification system.</i>	\$36,073	\$28,619
PUBLIC INFORMATION TOTAL	\$36,573	\$29,119
SPECIAL ITEMS		
Insurance Expenses <i>Includes: Umbrella, Student Accident, Cyber Security/Data Privacy Breach, and Multi-Peril insurance.</i>	\$132,072	\$143,396
School Association Dues <i>This section is for the cost of memberships in various school associations and educational organizations such as, NYS School Board Association, NYS Athletic Association, Patroon Conference, NYS Music Association, etc.</i>	\$26,000	\$26,000
Questar III BOCES Administrative Charge <i>District's share of expenses for the administrative costs of shared services under Questar III BOCES.</i>	\$194,535	\$277,257
Board & Note Expense <i>Processing bonds and notes and annual Reporting requirements.</i>	\$13,000	\$13,000
SPECIAL ITEMS TOTAL	\$365,607	\$459,653
TOTAL GENERAL SUPPORT	\$1,306,409	\$1,418,967
INSTRUCTIONAL SUPERVISION K-12		
Salaries <i>Administrative salaries and related secretarial staff.</i>	\$920,384	\$961,381

	2019-2020 Budget	2020-2021 Budget
Contractual Expenses <i>Expenses include: professional literature and professional development costs.</i>	\$9,425	\$6,425
Supplies & Materials <i>Supplies needed to run three main offices.</i>	\$2,150	\$2,150
Questar III BOCES - <i>substitute teacher calling service</i>	\$11,885	\$12,128
INSTRUCTIONAL SUPERVISION K-12 REGULAR SCHOOL TOTAL	\$943,844	\$982,084
EVALUATION AND PLANNING/INSERVICE EDUCATION		
In-service Education <i>Expenses incurred for Superintendent conference days and other staff development programs.</i>	\$50,000	\$50,000
Questar III BOCES Services <i>Student Data Reporting and Analysis Services, Questar III BOCES conferences, staff development, Model Schools Program and Regional Scoring.</i>	\$102,250	\$102,550
EVALUATION AND PLANNING/INSERVICE EDUCATION TOTAL	\$152,250	\$152,550
UNDISTRIBUTED		
Payroll taxes and fringe benefits on personnel within the administrative component of the budget.		
NYS Employees' Retirement System (ERS)	\$78,692	\$88,113
NYS Teachers' Retirement System (TRS)	\$81,197	\$105,526
Social Security	\$117,497	\$127,102
Workers' Compensation Insurance	\$20,150	\$5,188
Unemployment Insurance	\$0	\$0
Health and Dental Insurance	\$306,675	\$296,115
UNDISTRIBUTED TOTAL	\$604,211	\$622,044
TOTAL ADMINISTRATIVE COMPONENT	\$3,006,714	\$3,175,645
Dollar increase 2019-2020 over 2020-2021		\$168,931
Percent increase		5.62%

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.	2019-2020 Budget	2020-2021 Budget
Salaries <i>Salaries for Facilities Director, maintenance, custodians, cleaners, clerical, substitutes and summer help.</i>	\$1,025,063	\$1,021,366
Equipment - Buildings & Grounds <i>Equipment needed to help maintain the operation and maintenance of the campus.</i>	\$163,000	\$67,000
Equipment - Cafeteria	\$0	\$0
Utilities - Fuel oil	\$158,409	\$145,981
Utilities - Electricity	\$160,000	\$150,000
Utilities - Telephone	\$24,000	\$24,000
Water and Sewer Tax	\$77,242	\$77,000
Refuse Collection	\$22,000	\$22,000
Maintenance Service Contracts <i>Building automation, fire systems, heating systems, security alarm system, elevator service</i>	\$52,700	\$53,000
Contractual Expenses <i>All other expenses including: painting, interior/exterior repairs, grounds upkeep (stone, sand, soil, seed, fertilizer & blacktop) window & door repairs, boiler & electric repairs, risk management services, uniform/mat service, etc. Also included is the cost of a School Resource Officer (SRO).</i>	\$320,225	\$324,524
Supplies & Materials <i>Supplies for general maintenance and upkeep of buildings & grounds including: cleaning and paper supplies, electric & boiler supplies, paint, hand tools, hardware, office supplies and work boots.</i>	\$67,950	\$68,100
OPERATIONS AND MAINTENANCE TOTAL	\$2,070,589	\$1,952,971
DISTRICT TRANSPORTATION		
Purchase of Buses	\$0	\$0
PURCHASE OF BUSES TOTAL	\$0	\$0

	2019-2020 Budget	2020-2021 Budget
SPECIAL ITEMS		
Judgment and Claims	\$1,000	\$1,000
Property Tax Refunds	\$1,000	\$1,000
SPECIAL ITEMS TOTAL	\$2,000	\$2,000
UNDISTRIBUTED		
Payroll taxes and fringe benefits on personnel within the capital component of the budget.		
NYS Employees' Retirement System	\$126,687	\$162,397
NYS Teachers' Retirement System	\$0	\$0
Social Security	\$78,417	\$78,135
Workers' Compensation Insurance	\$70,525	\$72,624
Health and Dental Insurance	\$329,946	\$253,326
UNDISTRIBUTED TOTAL	\$605,575	\$566,482
INTERFUND TRANSFERS		
Transfer to Capital Account for Capital Renovations	\$123,000	\$95,000
<i>(For the renovation of at least two classrooms at Scott M. Ellis Elementary School)</i>		
INTERFUND TRANSFERS TOTAL	\$123,000	\$95,000
DEBT SERVICE		
Building Projects - Principal and Interest	\$1,746,115	\$1,854,677
Bus Purchases - Principal and Interest	\$388,468	\$392,844
Bond Anticipation Notes - Principal and Interest	\$0	\$0
<i>Payment of principal and interest on serial bonds to finance district-wide additions and improvements.</i>		
DEBT SERVICE TOTAL	\$2,134,583	\$2,247,521
TOTAL CAPITAL COMPONENT	\$4,935,747	\$4,863,974
Dollar increase 2019-2020 over 2020-2021		-\$71,773
Percent increase		-1.45%
GRAND TOTAL BUDGET	\$31,373,618	\$32,253,015
Dollar increase 2019-2020 over 2020-2021		\$879,397
Percent increase		2.80%

Summary of Proposed Budget for 2020-2021

	APPROVED 2019-2020 BUDGET	PROPOSED 2020-2021 BUDGET	PERCENT OF TOTAL BUDGET
BOARD OF EDUCATION	\$27,378	\$28,910	0.09%
CENTRAL ADMINISTRATION	\$230,713	\$238,115	0.74%
FINANCE/BUSINESS ADMINISTRATION	\$352,600	\$347,978	1.08%
LEGAL/PERSONNEL/PUBLIC INFORMATION	\$262,897	\$272,559	0.85%
BUILDING/GROUNDS/CENTRAL STOREROOM	\$2,165,953	\$2,054,723	6.37%
SPECIAL ITEMS	\$367,607	\$461,653	1.43%
INSTRUCTION	\$16,058,150	\$16,648,654	51.62%
TRANSPORTATION	\$1,805,838	\$1,822,269	5.65%
EMPLOYEE BENEFITS	\$7,779,899	\$7,970,633	24.71%
INTERFUND TRANSFERS	\$188,000	\$160,000	0.50%
DEBT SERVICE	\$2,134,583	\$2,247,521	6.97%
TOTAL	\$31,373,618	\$32,253,015	100.00%

Revenue Summary 2020-2021 Estimated Revenues

	APPROVED 2019/2020 BUDGET	PROPOSED 2020/2021 BUDGET	DOLLAR INC./DEC.	% CHANGE OF TOTAL BUDGET
Appropriated (Planned) Fund Balance	\$628,000	\$490,000	-\$138,000	-21.97%
Appropriated (Unplanned) Fund Balance	\$181,665	\$438,640	\$256,975	141.46%
Reserve Fund - Unemployment	\$0	\$0	\$0	0.00%
Reserve Fund - Tax Certiorari	\$0	\$0	\$0	0.00%
Reserve Fund - Retirement	\$0	\$0	\$0	0.00%
Health Insurance - Refund	\$166,156	\$166,155	-\$1	0.00%
Interest/Penalties on Taxes	\$37,500	\$37,500	\$0	0.00%
Real Estate Taxes	\$17,038,366	\$17,161,620	\$123,254	0.72%
(Includes STAR Reimbursement)				
PILOT Payment	\$0	\$67,360	\$67,360	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	\$240,000	\$15,000	6.67%
Interest on Deposits	\$31,000	\$31,000	\$0	0.00%
Miscellaneous	\$220,000	\$220,000	\$0	0.00%
State Aid	\$12,793,231	\$13,363,040	\$569,809	4.45%
Private School - Related Services	\$50,000	\$35,000	-\$15,000	-30.00%
<i>TOTAL</i>	\$31,373,618	\$32,253,015	\$879,397	2.80%

3 Part Component Budget 2020-2021 General Fund Appropriation

FUNCTION/ACCOUNT	SBM-CODE	TOTAL	ADMIN.	PROGRAM	CAPITAL
Board of Education	1099	\$28,910	\$28,910	\$0	\$0
Central Administration	1299	\$238,115	\$238,115	\$0	\$0
Finance	1399	\$347,978	\$347,978	\$0	\$0
Legal Services	1420	\$60,000	\$30,000	\$30,000	\$0
Human Resources	1430	\$183,440	\$183,440	\$0	\$0
Public Information (printing)	1480	\$29,119	\$29,119	\$0	\$0
Operation, Maintenance & Security	1629	\$1,952,971	\$0	\$0	\$1,952,971
Other Central Services	1660	\$40,500	\$40,500	\$0	\$0
Data Processing	1680	\$61,252	\$61,252	\$0	\$0
Unallocated Insurance	1910	\$143,396	\$143,396	\$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	\$290,257	\$290,257	\$0	\$0
Curriculum Development	2010	\$121,377	\$121,377	\$0	\$0
Regular School (Supervision)	2020	\$686,278	\$686,278	\$0	\$0
Evaluation & Planning	2060	\$24,000	\$24,000	\$0	\$0
In-service	2070	\$128,550	\$128,550	\$0	\$0
Instruction	2999	\$15,688,449	\$174,429	\$15,514,020	\$0
Purchase of Buses	5510	\$0	\$0	\$0	\$0
Other Dist. Trans.	5510	\$1,433,069	\$0	\$1,433,069	\$0
Garage Bldg.	5530	\$34,200	\$0	\$34,200	\$0
Contract Transportation	5540	\$355,000	\$0	\$355,000	\$0
Employee Benefits	9098	\$7,970,633	\$622,044	\$6,782,107	\$566,482
Debt Service-Serial Bonds	9898	\$2,247,521	\$0	\$0	\$2,247,521
Debt Service-BAN	9799	\$0	\$0	\$0	\$0
Transfer to Capital	9530	\$95,000	\$0	\$0	\$95,000
Transfer to Federal	9530	\$65,000	\$0	\$65,000	\$0
Transfer to Cafeteria	9530	\$0	\$0	\$0	\$0
		\$32,253,015	\$3,175,645	\$24,213,396	\$4,863,974

ADMINISTRATIVE PERCENT $\$3,175,645 + \$24,213,396 = \$27,389,041 / \$3,175,645 = 11.59\%$

Previous Years:

- 2019/2020 - 11.37%
- 2018/2019 - 11.09%
- 2017/2018 - 10.98%
- 2016/2017 - 09.37%

School Administrator Salary Disclosure Notice

Under Sections 1608 and 1716 of the Education Law, public school districts and BOCES are required, as part of the annual budget process, to disclose information regarding administrative salaries. In accordance with Section 1716 of Education Law, the Board of Education shall append this compensation information to the statement of estimated expenditures. This information is being appended to the proposed 2020-2021 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	\$171,090	\$42,211

NYS Board of Real Property Services

Local Government Exemption Impact Report

Date: April 21, 2020

Taxing Jurisdiction: Greenville Central School District

Fiscal Year Beginning: July 1, 2020

Total equalized value in taxing jurisdiction:

\$884,725,603.00

Exemption Code (Column A)	Exemption Description (Column B)	Statutory Authority (Column C)	Number of Exemptions (Column D)	Total Equalized Value (Column E)	Percentage of Value Exempted (Column F)
12100	NY State Owned Property	RPTL 404(1)	5	\$135,796	0.07
13100	County Owned - Generally	RPTL 406(1)	3	\$781,066	0.17
13500	Town Owned - Generally	RPTL 406(1)	23	\$4,460,048	1.48
13510	Town Owned - Cemetery	RPTL 446	15	\$700,841	0.13
13800	School District Property	RPTL 408	5	\$28,306,441	5.34
14110	USA - Specified Uses	STATE L 54	1	\$236,422	0.04
21600	Clergy Residence	RPTL 462	6	\$1,121,107	0.25
25110	Nonprof Corp - Religious	RPTL 420-a	39	\$16,454,866	4.61
25120	Nonprof Corp - Educl	RPTL 420-a	2	\$3,239,299	1.95
25130	Nonprof Corp - Charitable	RPTL 420-a	3	\$2,150,062	0.40
25230	Nonprof Corp - Moral/Mental	RPTL 420-a	2	\$1,061,981	0.52
25300	Nonprof Corp - Specified Uses	RPTL 420-b	33	\$3,607,587	2.16
25400	Fraternal Organization	RPTL 428	0	\$0	0.00
25900	Stat Auth Not Defined	RPTL 25900	7	\$294,381	0.86
26100	Veterans Organization	RPTL 452	2	\$368,211	0.09
26250	Historical Society	RPTL 444	1	\$182,456	0.11
26400	Volunteer Fire Co. or Dept.	RPTL 464(2)	10	\$2,569,769	0.70
27350	Privately Owned Cemetery Land	RPTL 446	19	\$371,380	0.15
41120	Alt Vet Ex-War Period-Non-Comb	RPTL 458-a	63	\$566,562	0.36
41124	Alt Vet Ex-War Period-Non-Comb	RPTL 458-a	141	\$1,272,797	0.36
41130	Alt Vet Ex-War Period-Combat	RPTL 458-a	51	\$766,890	0.49
41134	Alt Vet Ex-War Period-Combat	RPTL 458-a	121	\$1,811,108	1.59
41140	Alt Vet Ex-War Period-Disabili	RPTL 458-a	23	\$449,062	0.57
41144	Alt Vet Ex-War Period-Disabili	RPTL 458-a	52	\$1,088,381	0.25
41150	Cold War Veterans (10%)	RPTL 458-b	4	\$0	0.00
41160	Cold War Veterans (15%)	RPTL 458-a	1	\$0	0.00
41400	Clergy	RPTL 460	4	\$155,861	0.09
41700	Agricultural Building	RPTL 483	20	\$313,917	0.16
41720	Agricultural District	AG-MKTS L305	165	\$5,774,691	21.59
41730	Agric Land-Indiv not in district	AG-MKTS L306	40	\$1,927,558	0.36
41800	Persons Age 65 or over	RPTL 467	177	\$11,478,765	4.63
41804	Persons Age 65 or over	RPTL 467	11	\$362,680	0.20
41805	Persons Age 65 or over	RPTL 467	39	\$2,244,735	0.42
41834	Enhanced STAR	RPTL 425	650	\$42,827,584	24.45
41854	Basic STAR	RPTL 425	1,443	\$43,518,946	26.47
41930	Disabilities and limited income	RPTL 459-c	19	\$1,217,565	1.50
41934	Disabilities and limited income	RPTL 459-c	0	\$0	0.00
41935	Disabilities and limited income	RPTL 459-c	0	\$0	0.00
42100	Silos, Storage Tanks, etc.	RPTL 483-a	1	\$4,000	0.00
42120	Temporary Greenhouses	RPTL 483-c	1	\$50,351	0.03
47100	Mass Telecom Ceiling	RPTL S499-qqqq	4	\$579,669	0.33
47460	Forest Land Certified after 8/74	RPTL 480-a	17	\$1,632,651	0.37
47610	Business Investment Property	RPTL 485-b	2	\$1,235,144	0.23
49500	Solar or Wind Energy System	RPTL 487	68	\$1,552,723	0.29
50000	System Code	Not defined	3	\$39,617	0.01
Totals			3,296	\$186,912,970	0.21

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

Amount, if any, attributed to payments in lieu of taxes: \$67,360

(details contained on RP-495-PILOT)

2020/2021 Property Tax Report Card

190701 - GREENVILLE CSD		
School District Contact Person: ROBYN BHEND School District Telephone Number: (518) 966-5070 EXT 511	Budgeted 2019-20 [A]	Proposed Budget 2020-21 [B]
Total Budgeted Amount, not including Separate Propositions	\$ 31,373,618	\$ 32,253,015
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	\$ 17,038,366	\$ 17,161,620
B. Tax Levy to Support Library Debt, if Applicable	\$ -	\$ -
C. Tax Levy for Non-Excludable Propositions, if Applicable ²	\$ -	\$ -
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable	\$ -	\$ -
E. Total Proposed School Year Tax Levy (A + B + C - D)	\$ 17,038,366	\$ 17,161,620
F. Permissible Exclusions to the School Tax Levy Limit	\$ 629,527	\$ 411,224
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	\$ 16,741,928	\$ 16,750,396
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	\$ 16,408,839	\$ 16,750,396
I. Difference: (G - H); (negative value requires 60.0% voter approval) ²	\$ 333,089	\$ 0
Public School Enrollment	1,130	1,130
Consumer Price Index		1.81%

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 2020-2021, includes any carryover from 2019-20 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2018-2019 [D]	Estimated 2019-20 [E]
Adjusted Restricted Fund Balance	\$1,699,107	\$2,006,722
Assigned Appropriated Fund Balance	\$809,695	\$928,640
Adjusted Unrestricted Fund Balance	\$1,232,149	\$1,290,121
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	3.93%	4.00%

[Continued on next page]

Schedule of Reserve Funds

Reserve Type	Reserve Name	Reserve Description *	3/31/20 Actual Balance	6/30/20 Estimated Ending Balance	Intended Use of the Reserve in the 2020/2021 School Year
Capital	Capital Reserve	To pay the cost of any object or purpose for which bonds may be issued.	664,763	665,363	No plan to use the 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.	81,054	81,064	No plan to use the Reserve at this time
Unemployment Insurance	Unemployment Insurance Reserve	To pay the cost of reimbursement to the State Unemployment Insurance Fund.	188,043	238,060	No plan to use the 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.	380,782	380,977	No plan to use the 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.			
EBLAR-Employee Benefit Accrued Liability	Employee Benefit Accrued Liability Reserve	For the payment of accrued 'employee benefits' due to employees upon termination of service.	192,401	192,520	No plan to use the Reserve at this time
Retirement Contribution	Retirement Contribution Reserve (ERS)	To fund employer retirement contributions to the State and Local Employees' Retirement System.	388,883	439,515	No plan to use the Reserve at this time
Other Reserve	Retirement Contribution Reserve (TRS)	To fund employer retirement contributions to the New York State Teachers' Retirement System.	\$190,184	390,000	No plan to use the Reserve at this time.

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.

2017-2018 School Year		General Education	Special Education
This School District	Instructional Expenditures	\$14,757,605	\$5,947,046
	Pupils	1,129	192
	Expenditures per Pupil	\$13,071	\$30,974
Similar District Group	Instructional Expenditures	\$8,760,789,980	\$3,724,876,702
	Pupils	735,579	113,376
	Expenditures per Pupil	\$11,910	\$32,854
Total of All Schools Districts NY State	Instructional Expenditures	\$35,199,223,413	\$15,660,696,162
	Pupils	2,632,781	485,151
	Expenditures per Pupil	\$13,370	\$32,280
Similar District Group Description: Average Need/Resource Capacity			

2017-2018 School Year	This School District	Similar District Group	Total of All School Districts in NY State
Total Expenditures Per Pupil	\$27,217	\$23,507	\$25,845

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).

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 2017-18 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.

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 3, 2018	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	112	64.7%	57.7%	58.7%
40% to 79%	4	2.3%	18.7%	11.5%
Less than 40%	47	27.2%	16.1%	19.0%
Separate Settings	7	4.1%	4.7%	5.3%
Other Settings	3	1.7%	2.8%	5.6%

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 BEDS Day, which is the first Wednesday of the reporting year. 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

2018-19 School Year	This School District	Similar District Group	Total of All School Districts in NYS
Special Education Classification Rate	14.5%	13.4%	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>