

# 2018-2019 PROPOSED BUDGET

## Public Hearing

Monday, May 7, 2018

Media Center

6:00 P.M.

GREENWICH  
CENTRAL SCHOOL



## Goals for the 2018-2019 Greenwich CSD Budget Process

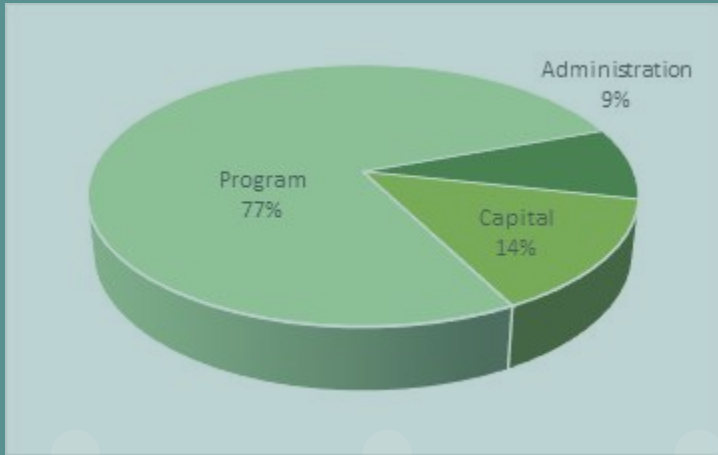
- Build a balanced budget
- Stay within the New York State tax cap
- Maintain programs and services for students

### Key Points:

- 3.5% spending increase
- 2.29% tax levy increase (*within the allowable cap*)
- No change to program
- Student enrollment has been on the decline
- Per Pupil expenditure one of the lowest in the area
  - 2016-17 was \$18,341
  - State Avg. \$23,361, Regional Avg. \$21,790
  - Refer to Fiscal Accountability Supplement on the districts website for more detailed information.
- Top budgetary increases are related to:
  - Salaries
  - Benefits
    - Retirement contribution, Medical insurance

**UNDER NEW YORK STATE LAW, SCHOOL BUDGETS ARE BROKEN DOWN INTO THREE CATEGORIES:**

- 1. **Administrative** - these line items cover expenses related to the management of the district. Administrative charges comprise approximately 9% of the overall budget.
- 2. **Capital** – this is the cost of operating the facility of the school district, 14% of total cost. These items include operation and maintenance expenses, utility costs, and related infrastructure costs. The school’s debt service is also part of the capital budget.
- 3. **Program** – these items are directly related to student instruction. This category is the majority of the overall budget and includes salaries & benefits, supplies, equipment and transportation.

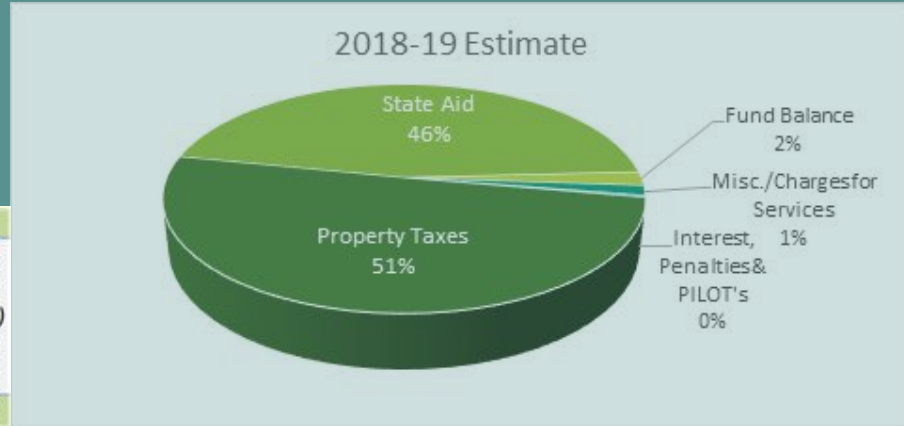


**EXPENSES**

| Category       | 2017-18 Budget       | 2018-19 Proposed     | Chg.              | % Chg       |
|----------------|----------------------|----------------------|-------------------|-------------|
| Administration | \$ 1,871,555         | \$ 1,933,084         | \$ 61,529         | 3.3%        |
| Capital        | \$ 3,011,453         | \$ 3,034,170         | \$ 22,717         | 0.8%        |
| Program        | \$ 16,047,562        | \$ 16,695,906        | \$ 648,344        | 4.0%        |
| <b>Total</b>   | <b>\$ 20,930,570</b> | <b>\$ 21,663,160</b> | <b>\$ 732,590</b> | <b>3.5%</b> |

# Estimated Revenues

| Revenue                        | 2017-18 Estimate     | 2018-19 Estimate     | \$ Chg            |
|--------------------------------|----------------------|----------------------|-------------------|
| Tax Levy (Property Tax & STAR) | \$ 10,670,541        | \$ 10,915,046        | \$ 244,505        |
| NY State Aid                   | \$ 9,769,230         | \$ 9,961,579         | \$ 192,349        |
| Misc./Charges for Services     | \$ 309,400           | \$ 299,500           | \$ (9,900)        |
| Fund Balance                   | \$ 141,199           | \$ 425,035           | \$ 283,836        |
| Interest, Penalties & PILOT's  | \$ 40,200            | \$ 62,000            | \$ 21,800         |
| <b>Grand Total</b>             | <b>\$ 20,930,570</b> | <b>\$ 21,663,160</b> | <b>\$ 732,590</b> |



**School Tax Relief Reimbursements** (included in tax levy figures of approximately 1.2M)

The New York State School Tax Relief (STAR) Program provides exemption for school taxes for all home owner-occupied, primary residents, regardless of income. Senior citizens with certain incomes may qualify for an enhanced exemption.

**Payments in Lieu of Taxes** (Approximately 12K)

Payments in Lieu of Taxes (PILOTs) are payments made to the district as a substitute for Property taxes.

**Other Misc. Revenue Categories:**

**School Tuition** - This income is generated from non-resident students attending school at Greenwich.

**Refunds** - Money collected from BOCES surplus, insurance dividends, utility refunds and other misc. refunds.

**Admissions** - This item represents admission charges to sporting events

**E-Rate Reimbursements** - The Schools and Libraries program, also known as the E-rate program, makes telecommunications and information services more affordable for schools and libraries in America. Mandated by Congress in 1996 and implemented by the FCC in 1997, the E-rate provides discounted telecommunications, Internet access, and internal connections to eligible schools and libraries, funded by the Universal Service Fund.

# The 2017-18 Board of Education

## Term Expires

|   |         |
|---|---------|
| Annie Miller, President.....            | 6/30/18 |
| Laura Hall, Vice President.....         | 6/30/22 |
| Michael Conlin, .....                   | 6/30/20 |
| Jill Autiello.....                      | 6/30/19 |
| James Nolan (appointed for 1 year)..... | 6/30/21 |

## District Staff

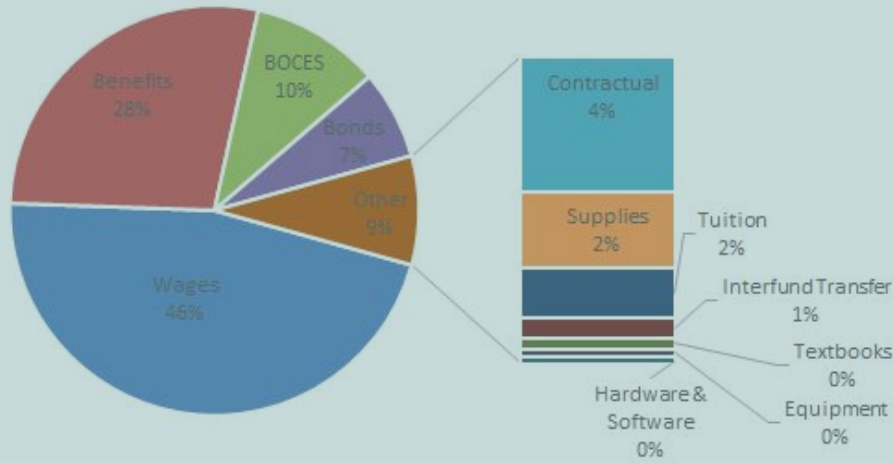
## Employees

|                                     |           |           |     |
|-------------------------------------|-----------|-----------|-----|
| Greenwich Teachers Association      | 100       | Full Time | 169 |
| Civil Service Employees Association | 88        | Part Time | 33  |
| Administrative & Confidential       | <u>14</u> |           |     |
| Total                               | 202       |           |     |

# EXPENSE BUDGET

## By Category

2018-19 Budget



| Category            | 2017-18 Budget       | 2018-19 Budget       | Change            | % Chg       | % Total       |
|---------------------|----------------------|----------------------|-------------------|-------------|---------------|
| Wages               | \$ 9,787,734         | \$ 10,023,577        | \$ 235,843        | 2.4%        | 46.3%         |
| Benefits            | \$ 5,739,549         | \$ 6,041,715         | \$ 302,166        | 5.3%        | 27.9%         |
| BOCES               | \$ 2,171,823         | \$ 2,221,260         | \$ 49,437         | 2.3%        | 10.3%         |
| Bonds               | \$ 1,593,494         | \$ 1,518,494         | \$ (75,000)       | -4.7%       | 7.0%          |
| Contractual         | \$ 783,750           | \$ 817,190           | \$ 33,440         | 4.3%        | 3.8%          |
| Supplies            | \$ 481,870           | \$ 463,514           | \$ (18,356)       | -3.8%       | 2.1%          |
| Tuition             | \$ 181,000           | \$ 295,610           | \$ 114,610        | 63.3%       | 1.4%          |
| Interfund Transfer  | \$ 25,000            | \$ 125,000           | \$ 100,000        | 400.0%      | 0.6%          |
| Textbooks           | \$ 67,100            | \$ 63,800            | \$ (3,300)        | -4.9%       | 0.3%          |
| Equipment           | \$ 48,700            | \$ 51,800            | \$ 3,100          | 6.4%        | 0.2%          |
| Hardware & Software | \$ 50,550            | \$ 41,200            | \$ (9,350)        | -18.5%      | 0.2%          |
| <b>Grand Total</b>  | <b>\$ 20,930,570</b> | <b>\$ 21,663,160</b> | <b>\$ 732,590</b> | <b>3.5%</b> | <b>100.0%</b> |

# EXPENSE BUDGET by Function

| Function                 | 2017-18 Budget       | 2018-19 Budget       | Change            | % Chg       | % Total       |
|--------------------------|----------------------|----------------------|-------------------|-------------|---------------|
| Benefits                 | \$ 5,739,549         | \$ 6,041,715         | \$ 302,166        | 5.3%        | 27.9%         |
| Regular Instruction      | \$ 5,552,094         | \$ 5,682,891         | \$ 130,797        | 2.4%        | 26.2%         |
| Special Instruction      | \$ 2,484,185         | \$ 2,579,666         | \$ 95,481         | 3.8%        | 11.9%         |
| Bonds                    | \$ 1,593,494         | \$ 1,518,494         | \$ (75,000)       | -4.7%       | 7.0%          |
| Operations               | \$ 1,068,856         | \$ 1,070,444         | \$ 1,588          | 0.1%        | 4.9%          |
| Occupational Instruction | \$ 692,137           | \$ 754,023           | \$ 61,886         | 8.9%        | 3.5%          |
| Transportation           | \$ 676,460           | \$ 734,714           | \$ 58,254         | 8.6%        | 3.4%          |
| Central Administration   | \$ 592,690           | \$ 609,897           | \$ 17,207         | 2.9%        | 2.8%          |
| Supervision              | \$ 571,283           | \$ 582,256           | \$ 10,973         | 1.9%        | 2.7%          |
| Pupil Services           | \$ 583,719           | \$ 581,701           | \$ (2,018)        | -0.3%       | 2.7%          |
| Technology               | \$ 438,180           | \$ 447,824           | \$ 9,644          | 2.2%        | 2.1%          |
| District Office          | \$ 274,379           | \$ 285,649           | \$ 11,270         | 4.1%        | 1.3%          |
| Athletics                | \$ 256,800           | \$ 265,403           | \$ 8,603          | 3.4%        | 1.2%          |
| Media Center             | \$ 227,528           | \$ 232,555           | \$ 5,027          | 2.2%        | 1.1%          |
| Interfund Transfer       | \$ 25,000            | \$ 125,000           | \$ 100,000        | 400.0%      | 0.6%          |
| Co-Curricular            | \$ 66,416            | \$ 72,278            | \$ 5,862          | 8.8%        | 0.3%          |
| Hardware & Software      | \$ 47,050            | \$ 37,700            | \$ (9,350)        | -19.9%      | 0.2%          |
| Legal                    | \$ 25,000            | \$ 25,000            | \$ -              | 0.0%        | 0.1%          |
| BOE                      | \$ 11,750            | \$ 11,950            | \$ 200            | 1.7%        | 0.1%          |
| Community                | \$ 4,000             | \$ 4,000             | \$ -              | 0.0%        | 0.0%          |
| <b>Grand Total</b>       | <b>\$ 20,930,570</b> | <b>\$ 21,663,160</b> | <b>\$ 732,590</b> | <b>3.5%</b> | <b>100.0%</b> |

# 3-Part Budget Detail - Administrative 9%

|                             |                                 |           |                  |           |                  |           |               |              |
|-----------------------------|---------------------------------|-----------|------------------|-----------|------------------|-----------|---------------|--------------|
| 1010                        | Board Of Education              | \$        | 3,150            | \$        | 3,050            | \$        | 100           | 3%           |
| 1040                        | District Clerk                  | \$        | 7,800            | \$        | 7,500            | \$        | 300           | 4%           |
| 1060                        | District Meeting                | \$        | 1,000            | \$        | 1,200            | \$        | (200)         | -17%         |
| 1240                        | Chief School Administrator      | \$        | 206,559          | \$        | 198,613          | \$        | 7,946         | 4%           |
| 1310                        | Business Administration         | \$        | 241,674          | \$        | 237,189          | \$        | 4,485         | 2%           |
| 1320                        | Auditing                        | \$        | 18,300           | \$        | 19,000           | \$        | (700)         | -4%          |
| 1330                        | Tax Collector                   | \$        | 9,450            | \$        | 9,450            | \$        | -             | 0%           |
| 1345                        | Purchasing                      | \$        | 4,750            | \$        | 4,240            | \$        | 510           | 12%          |
| 1420                        | Legal                           | \$        | 25,000           | \$        | 25,000           | \$        | -             | 0%           |
| 1430                        | Personnel                       | \$        | 2,550            | \$        | 2,500            | \$        | 50            | 2%           |
| 1460                        | Records Management Officer      | \$        | 2,000            | \$        | -                | \$        | 2,000         | 100%         |
| 1670                        | Central Printing & Mailing      | \$        | 45,950           | \$        | 52,700           | \$        | (6,750)       | -13%         |
| 1680                        | Central Data Processing         | \$        | 131,751          | \$        | 104,496          | \$        | 27,255        | 26%          |
| 1910                        | Unallocated Insurance           | \$        | 51,570           | \$        | 60,000           | \$        | (8,430)       | -14%         |
| 1920                        | School Association Dues         | \$        | 1,400            | \$        | 1,500            | \$        | (100)         | -7%          |
| 1981                        | BOCES Administrative Costs      | \$        | 167,667          | \$        | 170,381          | \$        | (2,714)       | -2%          |
| 2020                        | Supervision-Regular School      | \$        | 545,101          | \$        | 545,113          | \$        | (12)          | 0%           |
| 2060                        | Research, Planning & Evaluation | \$        | 6,925            | \$        | 2,000            | \$        | 4,925         | 246%         |
| 2070                        | Inservice Training-Instruction  | \$        | 37,155           | \$        | 26,170           | \$        | 10,985        | 42%          |
| 9000                        | Employee Benefits               | \$        | 423,332          | \$        | 401,453          | \$        | 21,879        | 5%           |
| <b>Total Administration</b> |                                 | <b>\$</b> | <b>1,933,084</b> | <b>\$</b> | <b>1,871,555</b> | <b>\$</b> | <b>61,529</b> | <b>3.29%</b> |



# 3-Part Budget Detail - Capital 14%

|                      |                                  |                     |                     |                  |              |
|----------------------|----------------------------------|---------------------|---------------------|------------------|--------------|
| 1620                 | Operation of Plant               | \$ 865,282          | \$ 859,712          | \$ 5,570         | 1%           |
| 1621                 | Maintenance of Plant             | \$ 205,162          | \$ 209,144          | \$ (3,982)       | -2%          |
| 1964                 | Refund on Real Property Taxes    | \$ 5,000            | \$ 5,000            | \$ -             | 0%           |
| 9000                 | Employee Benefits                | \$ 340,232          | \$ 344,103          | \$ (3,871)       | -1%          |
| 9711                 | Serial Bonds-School Construction | \$ 1,315,552        | \$ 1,320,426        | \$ (4,874)       | 0%           |
| 9722                 | Statutory Bonds-Bus Purchases    | \$ 202,942          | \$ 273,068          | \$ (70,126)      | -26%         |
| 9950                 | Transfer to Capital Fund         | \$ 100,000          | \$ -                | \$ 100,000       | 100%         |
| <b>Total Capital</b> |                                  | <b>\$ 3,034,170</b> | <b>\$ 3,011,453</b> | <b>\$ 22,717</b> | <b>0.75%</b> |

# 3-Part Budget Detail - Program 77%

|      |                                     |    |           |    |           |    |          |       |
|------|-------------------------------------|----|-----------|----|-----------|----|----------|-------|
| 2110 | Teaching-Regular School             | \$ | 5,668,741 | \$ | 5,551,668 | \$ | 117,073  | 2%    |
| 2250 | Teaching-Special Education          | \$ | 2,579,666 | \$ | 2,484,185 | \$ | 95,481   | 4%    |
| 2280 | Occupational Education(Grades 9-12) | \$ | 754,023   | \$ | 692,137   | \$ | 61,886   | 9%    |
| 2330 | Teaching-Special Schools            | \$ | 14,150    | \$ | 426       | \$ | 13,724   | 3222% |
| 2610 | School Library & AV                 | \$ | 232,555   | \$ | 227,528   | \$ | 5,027    | 2%    |
| 2630 | Computer Assisted Instruction       | \$ | 485,524   | \$ | 485,230   | \$ | 294      | 0%    |
| 2805 | Attendance-Regular School           | \$ | 17,600    | \$ | 52,156    | \$ | (34,556) | -66%  |
| 2810 | Guidance-Regular School             | \$ | 287,363   | \$ | 270,211   | \$ | 17,152   | 6%    |
| 2815 | Health Svcs-Regular School          | \$ | 131,158   | \$ | 122,551   | \$ | 8,607    | 7%    |
| 2820 | Psychological Svcs-Reg Schl         | \$ | 95,193    | \$ | 96,470    | \$ | (1,277)  | -1%   |
| 2825 | Social Work Svcs-Regular School     | \$ | 50,387    | \$ | 42,331    | \$ | 8,056    | 19%   |
| 2850 | Co-Curricular Activ-Reg Schl        | \$ | 72,278    | \$ | 66,416    | \$ | 5,862    | 9%    |
| 2855 | Interscholastic Athletics-Reg Schl  | \$ | 265,403   | \$ | 256,800   | \$ | 8,603    | 3%    |
| 5510 | District Transport Svcs-Med Elgble  | \$ | 680,874   | \$ | 647,110   | \$ | 33,764   | 5%    |
| 5530 | Garage Building                     | \$ | 19,050    | \$ | 18,750    | \$ | 300      | 2%    |
| 5540 | Contract Transportation-Med Elgble  | \$ | 34,000    | \$ | 10,000    | \$ | 24,000   | 240%  |
| 5581 | Transportation from Boces           | \$ | 790       | \$ | 600       | \$ | 190      | 32%   |
| 7310 | Youth Program                       | \$ | 4,000     | \$ | 4,000     | \$ | -        | 0%    |
| 9000 | Employee Benefits                   | \$ | 5,273,351 | \$ | 4,989,493 | \$ | 283,858  | 6%    |
| 9089 | Other (specify)                     | \$ | 4,800     | \$ | 4,500     | \$ | 300      | 7%    |
| 9901 | Transfer to Special Aid Fund        | \$ | 25,000    | \$ | 25,000    | \$ | -        | 0%    |

|                      |  |    |                   |    |                   |    |                |             |
|----------------------|--|----|-------------------|----|-------------------|----|----------------|-------------|
| <b>Total Program</b> |  | \$ | <b>16,695,906</b> | \$ | <b>16,047,562</b> | \$ | <b>648,344</b> | <b>4.0%</b> |
|----------------------|--|----|-------------------|----|-------------------|----|----------------|-------------|

|                     |  |    |                   |    |                   |    |                |             |
|---------------------|--|----|-------------------|----|-------------------|----|----------------|-------------|
| <b>Total Budget</b> |  | \$ | <b>21,663,160</b> | \$ | <b>20,930,570</b> | \$ | <b>732,590</b> | <b>3.5%</b> |
|---------------------|--|----|-------------------|----|-------------------|----|----------------|-------------|

**Fund balance** of a school district is the result of the recognition of revenues less total appropriations/expenses. It should be noted that there is no provision in the law or regulations for deficit or negative fund balances.

The **total fund balance** of a school district's general fund is made up of two parts: Reserved Fund Balance, now called Restricted and Unreserved Fund Balance, now called Unrestricted.

The **Restricted** portion of the fund balance is made up of moneys that may be used only for very specific purposes and is, therefore, not available to be used for tax reduction in the next subsequent fiscal year.

The **Unrestricted** portion of the fund balance is the amount, which is uncommitted and is, therefore, available to be used to reduce real property taxes in the next fiscal year. It should be noted, however, that a part of this unreserved fund balance may be retained by the district and not used for tax reduction in the next upcoming year. This retained portion is called the **assigned fund balance** and is limited by §1318 of the Real Property Tax Law to an amount equal to 4% of the upcoming year's budget. The remaining portion of the unreserved fund balance that is used for tax reduction is known as the **appropriated fund balance**.

## 2018-19 Property Tax Report Card

| 840001 - GREENWICH CSD<br>Contact Person: Troy Tyler<br>Telephone Number:  | Budgeted<br>2017-18<br>(A) | Proposed Budget<br>2018-19<br>(B) |
|--|----------------------------|-----------------------------------|
| Total Budgeted Amount, not including Separate Propositions   | 20,930,570                 | 21,663,160                        |
| A. Proposed Tax Levy to Support the Total Budgeted Amount <sup>1</sup>   | 10,670,541                 | 10,915,045                        |
| B. Tax Levy to Support Library Debt, if Applicable   | 0                          | 0                                 |
| C. Tax Levy for Non-Excludable Propositions, if Applicable <sup>2</sup>  | 0                          | 0                                 |
| D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable  | 0                          | 0                                 |
| E. Total Proposed School Year Tax Levy (A + B + C - D)   | 10,670,541                 | 10,915,045                        |
| F. Permissible Exclusions to the School Tax Levy Limit   | 368,572                    | 270,748                           |
| G. School Tax Levy Limit, Excluding Levy for Permissible Exclusions <sup>2</sup>   | 10,301,969                 | 10,644,297                        |
| H. Total Proposed School Year Tax Levy, Excluding Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D) | 10,301,969                 | 10,644,297                        |
| I. Difference: (G - H); (negative value requires 60.0% voter approval) <sup>2</sup>  | 0                          | 0                                 |
| Public School Enrollment   | 1,035                      | 997                               |
| Consumer Price Index   |                            | 2.13%                             |

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

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

<sup>3</sup> For 2018-19, includes any carryover from 2017-18 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

|   | Actual<br>2017-18<br>(D) | Estimated<br>2018-19<br>(E) |
|---|--------------------------|-----------------------------|
| Adjusted Restricted Fund Balance                                    | 100,352                  | 199,400                     |
| Assigned Appropriated Fund Balance                                  | 245,636                  | 141,199                     |
| Adjusted Unrestricted Fund Balance                                  | 1,004,107                | 837,912                     |
| Adjusted Unrestricted Fund Balance as a Percent of the Total Budget | 4.80%                    | 3.87%                       |

# STAR (School Tax Assessment Relief)

BASIC STAR exemption for 2018-2019 is \$30,000, the maximum reduction on the full-assessed value of the home. The ENHANCED STAR is \$65,500, the maximum reduction on the full-assessed value of the home.

Maximum 2018-2019 STAR savings 

| Municipal           | Basic | Enhanced |
|---------------------|-------|----------|
| Town of Argyle      | \$506 | \$1,013  |
| Town of Cambridge   | \$523 | \$1,071  |
| Town of Easton      | \$517 | \$1,044  |
| Town of Fort Edward | \$509 | \$1,020  |
| Town of Greenwich   | \$521 | \$1,046  |
| Town of Hebron      | \$514 | \$1,100  |
| Town of Jackson     | \$499 | \$996    |

### Homeowner Impact - How will this affect my property taxes?

The budget adopted by the Board of Education represents an **estimated tax levy increase of 2.29%**. Any attempt to determine tax rates in May *must be regarded as strictly an estimate*. All other factors being equal, taxes would increase \$39 on a \$100,000 home. The following items are required for determining the **actual** tax rates:

**Assessed Valuation by Towns:** This information is not officially available from the Town Assessors until July. Increases will lower the tax rate.

**Equalization Rates:** These rates are established by the New York State Office of Real Property Tax Services and may change each year. In the past, changes have been made to equalization rates as late as mid - August.

Maximum STAR tax savings cannot exceed more than 2% of the prior year maximum savings.

# SUPPLEMENTAL REPORTS

## Appendix 1 - [Fiscal Accountability Summary](#)

- Please refer to the district website for this document.

## Appendix 2 – [School Report Card Data 2016-17](#)

- Please refer to the district website for this document.

## Appendix 3 - [Property Tax Exemption Report](#)

- Please refer to the district website for this document.

### **2018-2019 BUDGET PROPOSITION I**

Be it resolved, the Board of Education of the Greenwich Central School District is authorized to expend the sums set forth in the budget in the total amount of **\$21,663,160** during the school year 2018-2019 and to levy the necessary tax thereof.

### **EQUIPMENT PROPOSITION II**

Resolved, that the Board of Education of the Greenwich Central School District is authorized to purchase (1) acquire two school buses, at a cost not to exceed \$230,000; (2) expend such sum for such purpose; (3) levy the necessary tax therefore, to be levied and collected in annual installments in such years and in such amounts as may be determined by the Board of Education taking into account state aid; and (4) in anticipation of the collection of such tax, issue bonds and notes of the District and/or enter into installment purchase agreements at one time or from time to time in the principal amount not to exceed \$230,000, and levy a tax to pay the interest on said obligations when due?

### **LIBRARY PROPOSITION III**

Resolved, the Board of Education is authorized to increase the appropriation to support the Greenwich Free Library from \$95,252 to \$97,674 and the appropriation to support the Easton Library from \$40,630 to \$41,442 annually.

# Board of Education Seats

## BOARD OF EDUCATION ELECTION

RESOLVED, for a member of the Board of Education, Greenwich Central School District, for a three-year term (Commencing July 1, 2018 through June 30, 2021)

Vote for one: Erin Boivin

## BOARD OF EDUCATION ELECTION

RESOLVED, for a member of the Board of Education, Greenwich Central School District, for a five-year term (Commencing July 1, 2018 through June 30, 2023)

Vote for one: James Nolan

## Please remember to vote!

**When:** Tuesday, May 15, 2018  
**Where:** Primary School  
**Time:** 8:00 AM - 8:00 PM

*PLEASE REFER TO THE DISTRICT'S WEBSITE FOR MORE INFORMATION*

# THANK YOU