



GREENWICH CENTRAL SCHOOL DISTRICT

2018-2019 PROPOSED BUDGET

Public Hearing
Monday, May 7, 2018
Media Center
6:00 P.M.

Budget Vote
Tuesday May 15, 2018
Primary School Gym
8:00 A.M – 8:00 P.M.



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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
- Promote efficiency in spending through effective planning and restructuring

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

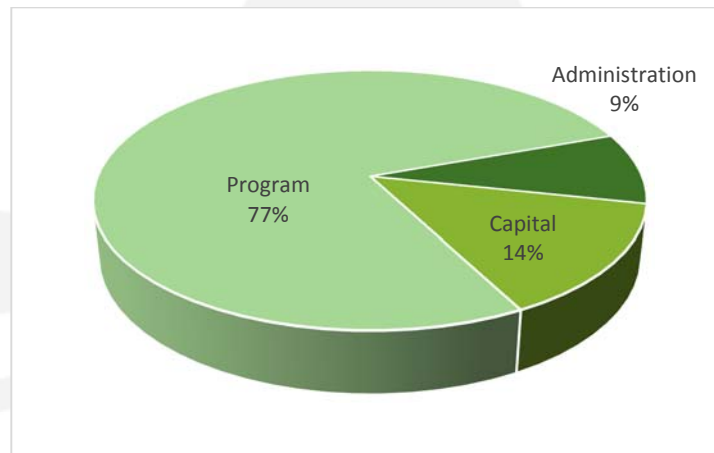


Budget Summary Overview

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.

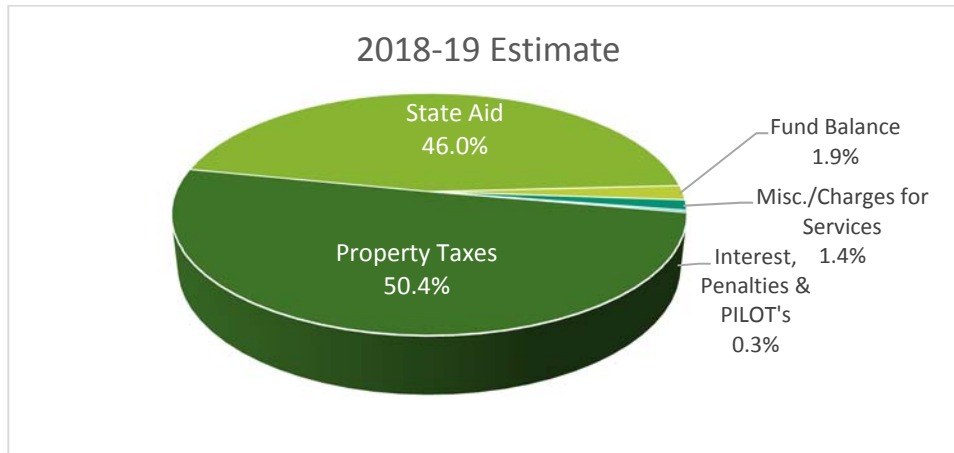
OVERALL SPENDING INCREASE = 3.5%



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%
Total	\$ 20,930,570	\$ 21,663,160	\$ 732,590	3.5%



Estimated Revenues



TAX LEVY
PROPOSED
INCREASE = **2.23**

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
Grand Total	\$ 20,930,570	\$ 21,663,160	\$ 732,590

School Tax Relief Reimbursements (included in tax levy figures)

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

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

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

Mandated Salary Disclosure

SECTIONS 111 AND 112 OF CHAPTER 474 OF THE LAWS OF 1996 REQUIRES THE FOLLOWING COMPENSATION DISCLOSURES:

<u>Title</u>	<u>Salary</u>	<u>Fringe Benefits</u>
Superintendent	\$142,055	\$29,706

Annualized cost of benefits includes social security, medical insurance and retirement.



Expense Summary

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%
Grand Total	\$ 20,930,570	\$ 21,663,160	\$ 732,590	3.5%	100.0%

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%
Grand Total	\$ 20,930,570	\$ 21,663,160	\$ 732,590	3.5%	100.0%



3-Part Budget Detail

Administrative Detail

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%
Total Administration		\$	1,933,084	\$	1,871,555	\$	61,529	3.29%

Capital Detail

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%
Total Capital		\$	3,034,170	\$	3,011,453	\$	22,717	0.75%



Program Detail

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%
Total Program		\$ 16,695,906	\$ 16,047,562	\$ 648,344	4.0%
Total Budget		\$ 21,663,160	\$ 20,930,570	\$ 732,590	3.5%



District Report Card & Budget Notice

2018-19 Property Tax Report Card

640801 - GREENWICH CSD

Contact Person: Troy Tyler

Telephone Number:

	Budgeted 2017-18 (A)	Proposed Budget 2018-19 (B)
Total Budgeted Amount, not Including Separate Propositions	20,930,570	21,663,160
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	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 ²	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, <u>Excluding</u> Levy for Permissible Exclusions ³	10,301,969	10,644,297
H. Total Proposed School Year Tax Levy, <u>Excluding</u> 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) ²	0	0
Public School Enrollment	1,035	997
Consumer Price Index		2.13%

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 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 2017-18 (D)	Estimated 2018-19 (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%

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**.



School District Budget Notice

Overall Budget Proposal	Budget Adopted for the 2016-17 School Year	Budget Proposed for the 2017-18 School Year	Contingency Budget for the 2017-18 School Year *				
Total Budgeted Amount, Not Including Separate Propositions	\$20,930,570	\$21,663,160	\$21,264,078				
Increase/Decrease for the 2017-18 School Year		\$732,590	\$333,508				
Percentage Increase/Decrease in Proposed Budget		3.50%	1.60%				
Change in the Consumer Price Index		2.13%					
A. Proposed Levy to Support the Total Budgeted Amount	\$10,670,541	\$10,915,045					
B. Levy to Support Library Debt, if Applicable	\$0.00	\$0.00					
C. Levy for Non-Excludable Propositions, if Applicable **	\$0.00	\$0.00					
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy	\$0.00	\$0.00					
E. Total Proposed School Year Tax Levy (A + B + C - D)	\$10,670,541	\$10,915,045	2.29%				
F. Total Permissible Exclusions	\$368,572	\$270,748					
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions	\$10,301,969	\$10,644,297					
H. Total Proposed School Year Tax Levy, <u>Excluding</u> 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 - See Note Below Regarding Separate Propositions) **	\$0.00	\$0.00					
Administrative Component	\$1,871,555	\$1,933,084	\$,891,672				
Program Component	\$16,047,562	\$16,695,906	\$16,338,235				
Capital Component	\$3,011,453	\$3,034,170	\$3,034,170				
<p>* Staff would be reduced, equipment would be cut and facilities use would be limited in projecting a contingency budget for the 2018-19 school year to offset loss of tax levy, should the proposed budget be defeated pursuant to Section 2023 of the Education Law.</p> <p>Included in this 3.5% expense budget is a \$100,00 Capital Outlay Project. This type of project would be planned in 2018-19, expensed in 2019-20 with building aid returned in 2020-21 with an estimated building aid ratio of 82%.</p>							
<p>** List Separate Propositions that are not included in the Total Budgeted Amount: (Tax Levy associated with educational or transportation services propositions are not eligible for exclusion and may affect voter approval requirements)</p> <table border="1"> <thead> <tr> <th>Description</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>(2) 71 Passenger School Buses</td> <td>\$230,000</td> </tr> </tbody> </table>				Description	Amount	(2) 71 Passenger School Buses	\$230,000
Description	Amount						
(2) 71 Passenger School Buses	\$230,000						

NOTE: Please submit an electronic version (Word or PDF) of this completed form to: amscmata@nysed.gov

Under the Budget Proposed for the 2017-18 School Year

Estimated Basic STAR Exemption Savings¹

\$521.00

The annual budget vote for the fiscal year 2018-19 by the qualified voters of the Greenwich Central School District, Washington County, New York, will be held at Primary school(s) in said district on **Tuesday, May 15, 2018** between the hours of 8:00 am and 8:00 pm, prevailing time at which time the polls will be opened to vote by voting ballot or machine.

1. The basic school tax relief (STAR) exemption is authorized by section 425 of the Real Property Tax Law.



Contingent Budget

- ❖ The rules for contingent budgets have changed with New York’s tax levy cap law. No longer is there a spending cap on a contingent budget. Instead, there is now a **0 percent cap on the tax levy increase**. In other words, a district would have to levy the same amount of taxes as in the current year or less—without any adjustments for state pension rate increases, contractual obligations or any other costs, mandated or not.
- ❖ Other aspects of the contingent budget rules have stayed the same. If voters defeat their school district budget on May 15, a district has two options: resubmit the same proposal or a revised one for a revote on June 19; or adopt a contingent budget.
- ❖ Adopting a contingent budget prohibits a district from spending any money in certain areas, including community use of school facilities (unless all costs are reimbursed to the district), new equipment purchases, non-essential maintenance, capital expenditures (except in emergencies), and certain field trips and student supplies. Contingency rules also cap the growth of the administrative component of the budget. These requirements existed prior to the tax levy cap and remain in effect.

1. What items may a board of education include in a contingency budget?

After determining teachers' salaries necessary to retain and recruit competent teachers, the board is faced with the necessity of determining ordinary contingent expenses. In general, the term "ordinary contingent expense" encompasses all expenditures deemed to be needed to provide the minimum services legally required to (1) operate and maintain the schools and the educational program of the school district and (2) preserve the property of the district in order to assure the health and safety of the students and staff.

	2017-18	2018-19	2018-19	2017-18
	Adopted Budget	Proposed Budget	Contingency Budget	Reductions
Administrative Component	1,871,555	1,933,084	1,891,672	(41,412)
Program Component	16,047,562	16,695,906	16,338,235	(357,671)
Capital Component	3,011,453	3,034,170	3,034,170	-
	20,930,570	21,663,160.0	21,264,078	(399,082)
		732,590	333,508	1.6%



STAR Program

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

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

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.



Budget Vote / Propositions

Please remember to vote!

When: Tuesday, May 15, 2018

Where: Primary School

Time: 8:00 AM - 8:00 PM

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 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

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.

PLEASE REFER TO THE DISTRICT'S WEBSITE FOR MORE INFORMATION