

North Greenbush Common School District
2017-2018 Board Budget Workshop
March 21, 2017, 5:30pm
District Office
AGENDA

- 1.0** Review of District's Accomplishments, Challenges and Priorities.
- 2.0** Overview of Student Enrollment History, Trends, School Choice and Rates
- 3.0** History and Projections of District Budgets, Tax Levy Limits (tax cap), Tax Levies, Tax Rates and PILOTS
- 4.0** Preliminary Budget Projections

Accomplishments, Challenges & Priorities

Accomplishments

- Developed measurable annual district goals
- Used historical data to inform decisions
- Increased level of accountability for functioning of the District Office, including segregation of duties
- Supported increased training and support for staff
- Authorization of risk assessment and targeted audits
- Ordered the full review and development of district policies and procedures
- Developed 3 year contracts with tuition school districts
- Developed 3 year transportation contract
- Secured additional revenue through the application of grants
- Reduced the budgets each of the last 4 years
- Significantly reduced the tax levy, tax rate and payments in lieu of taxes
- Increased student achievement by supporting teachers through on-going staff development, expanding the length of the school day by 40 minutes and providing summer school support for students as needed

Challenges

- Retirement and Health Insurance Costs
- Growth in District Assessments
- Local Development Projects
- Mandated Tax Caps
- PILOTS
- State Equalization Rates
- Minimal Interest on Investments
- State & Federal Unfunded Mandates

Priorities

- Continue to provide the same level of educational services in place for students at The Little Red School House
- Continue to support the same level of School Choice as were currently have
- Continue to provide fiscally responsible budgets

ENROLLMENT AND PLACEMENTS

Year	Enrollment	Little Red	Tuition Grades 2-12	Private School
2011-12	176	18	132	26
2012-13	164	17	120	27
2013-14	172	20	122	30
2014-15	164	21	122	21
2015-16	174	19	139	16
2016-17	164	15	135	14
2017-18	157	16	130	11
2018-19	161?	20?	131?	10?

Tuition is @ 50% of the District's Annual Budget

Student enrollment fluctuations year to year

Students with disabilities enrollment changes

Choice of 4 school options:

- Troy Grades 6-12
- Wynantskill Grades 2-8
- Averill Park Grades 2-12
- East Greenbush Grades 9-12 (except grandfathered students identified in 2010)

Tuition rate ranges:

- Grades 2-6 \$3,405--\$8,800
- Grades 7-12 \$2,826--\$8,800
- Special Education \$12,000--\$43,216

Developed 3 year tuition contracts with set predictable rates

Five Year History of School District Budgets and Tax Levies/Rates

<u>Year</u>	<u>Budget</u>	<u>\$ Incr/Decr</u>	<u>% Incr/Decr</u>
2013-2014	\$2,505,750		
2014-2015	\$2,273,200	-\$232,550	-9.3%
2015-2016	\$2,101,560	-\$171,640	-7.5%
2016-2017	\$2,085,100	-16,460	-.78%
2017-2018	at/below previous year	no increase	0% or below

Total Budget Decrease past 4 years **-\$441,717** **-17.4%+**

<u>Year</u>	<u>Taxes Levy Limit (Cap)</u>	<u>Actual Levy Incr.</u>	<u>Tax Rates</u>
2013-2014			29.07
2014-2015	3.82%	0%	27.47
2015-2016	3.69%	-15%	22.83
2016-2017	1.84%	0%	22.47
2017-2018	3.59%	0% or lower	(calculated Aug)

Total Tax Levy Decrease past 4 years **-\$277,526** **(-21.1%)**

Tax Rate Decrease past 4 years **-6.6 points** **(-22.7%+)**

<u>Year</u>	<u>PILOT Amount</u>	<u>Increase/Decrease</u>
2014-2015	\$757,985	.3%
2015-2016	\$636,030	-16%
2016-2017	\$636,030	0%
2017-2018	TBD	0% or lower (calculated Aug)

Payments in lieu of taxes are contracts developed through the Rensselaer County IDA. As the tax rates increase or decrease, so to the PILOTS.