

North Greenbush Common School District
2018-2019 Board Budget Workshop
March 14, 2018, 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

- Continue to develop measurable annual district goals
- Use 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 another 3 year contract with each tuition school district
- Developed another 3 year transportation contract through 2021
- Continue to secure additional revenue through the application of grants
- Reduced the budgets each of the last 5 years
- Significantly reduced the tax levy, tax rate and payments in lieu of taxes
- Continue to focus on improving student achievement at Little Red

Challenges

- Working to incorporate large number of approved Local Development Housing Projects which impact enrollment (increased number of tuition students and capacity at LRSB over next few years)
- Growth in District Assessments and how best to manage
- State & Federal Unfunded Mandates
- Mandated Tax Caps
- PILOTS
- State Equalization Rates
- Retirement and Health Insurance Costs
- Minimal Interest on Investments

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 K-1 | 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 | 167 (+10 from proj) | 19 | 136 | 12 |
| 2018-19 | 171 (+10 from est) | 28 | 136 | 7 |

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--\$8,975
- Grades 7-12 \$2,826--\$8,975
- Special Education \$12,000--\$52,000

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 | \$2,046,700 | - \$38,400 | -1.84% |
| Total Budget <u>Decrease</u> past 4 years | | -\$459,050 | -18.3% |

| <u>Year</u> | <u>Taxes Levy Limit (Cap)</u> | <u>Act. Levy Incr/Dec</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% | -3% | 21.72 |
| 2018-2019 | 2.70% | TBD | (TBD Aug) |
| Total Tax Levy <u>Decrease</u> past 4 years | | -\$ 308,606 | -23.49% |
| Tax Rate <u>Decrease</u> past 4 years | | -7.35 points | -25.28% |

| <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 | \$616,949 | -3% |

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