

North Greenbush Common School District

2019-2020 Board Budget Workshop

March 20, 2019, 5:30pm

District Office

AGENDA

- 1.0** Review of District's Accomplishments, Challenges and Priorities.
- 2.0** Overview of Student Enrollment History, Trends, & Challenges over next few years
- 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 LRSH over next few years)
- Growth in District Assessments and how best to manage
- State & Federal Unfunded Mandates
- Increases in Budgets with Mandated Tax Caps
- PILOTS
- Retirement and Health Insurance Costs
- Minimal Interest on Investments

Priorities

- Continue planning efforts for increases in student enrollment, the school budget and tax levies.
- 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
2016-17	166	15	139	12
2017-18	168	19	137	12
2018-19	172	20	145	7

Choice of 4 school options:

- Troy Grades 6-12 24
- Wynantskill Grades 2-8 52
- Averill Park Grades 2-12 43
- East Greenbush Grades 9-12 26

Average per student Tuition rate:

:	<u>18-19</u>	<u>19-20</u>
• Grades 2-6	\$7,500	\$7,611
Grades 7-12	\$7,011	\$7,184
Special Education	\$15,000--\$52,000	\$15,000--\$52,000

- Tuition is over 50% of the District's Annual Budget and rising due to increasing number of tuition students.
- Student enrollment fluctuations year to year (such as new entrants, graduates, moving into or out of district, transfers, grade level shifts and school choice selections)
- Students with disabilities/Special services enrollment increases (such as resource room, self-contained, consultant teacher, speech and language, PT/OT and English Language Learners)

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%
2018-2019	\$2,042,000	-\$4,700	-.002%
Total Budget <u>Decrease</u> past 5 years		-\$463,750	-18.51%

<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	3.93%	0%	21.37
Total Tax Levy <u>Decrease</u> past 5 years		-\$ 308,606	-23.49%
Tax Rate <u>Decrease</u> past 5 years		-7.70 points	-26.49%

<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%
2018-2019	\$616,949	0%

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