

Christine Hamill, Superintendent
BUDGET NEWSLETTER
2019-2020



Little Red Author Studies

Throughout the year, students at the Little Red School House learn about different authors as part of our English Language Arts curriculum.

In our “Author Studies” unit we use books from an author to teach reading and writing strategies.

In this picture, students created a project using Dr. Seuss’s “Oh, The Places You’ll Go.”

Letter from the Board of Trustees:

Over the past 5 years, we were able to provide budgets which carried no tax levy increases or we were able to actually reduce the levy. This year it is different. Our budget is increasing primarily due to increases in numbers of district resident students in grades 2-12 for whom we pay tuition to attend local schools.

This year we are proposing a tax levy increase of 4.93%, which is our state calculated tax cap. **We also expect our tax rates to be very similar (around 21.74) to what they have been over the past couple of years, due to projected increases in our school district assessments, as new properties add to our tax rolls.**

As indicated last year, we are expecting both budget increases and tax levy increases over the next few years as we incorporate the additional enrollment of new students, due to the approved residential development in our school district. We are seeing the beginning of this trend as we recently enrolled 5 new students from one of the new developments. We also expect that these residential developments will continue to increase the district’s assessments which will enable us keep our tax rates stable. (Please refer to Question and Answer section).

To assist us with planning our future budgets, we conducted a formal study this past year, in order to determine the impact of this significant amount of development on both our increased enrollment and increased assessments. This study was reviewed by the Board and is posted on our website.

Included in this budget are funds to conduct a review as part of the required Building Conditions Survey due next year. This will enable us to develop a plan to address some areas and preserve the 158 year old Little Red School House.

We are pleased to be able to produce a budget that continues to support our current educational programs and services for our students and to also be able to meet our future challenges. We again, thank you for your continued support of our school district.

Sue O’Connell, President
Matthew Jaworski, Vice President
Geraldine Farley, Trustee

PROPOSED 2019-2020 NORTH GREENBUSH COMMON SCHOOL DISTRICT BUDGET SUMMARY

Proposed 3 Part Budget

Function or Account	SBM Code	Total	Admin	Program	Capital
Board of Education	1099.00	\$10,000.00	\$10,000.00		
Central Administration	1299.00	\$30,000.00	\$30,000.00		
Finance	1399.00	\$89,500.00	\$89,500.00		
Legal Services	1420.00	\$10,000.00	\$10,000.00		
Operation of Plant	1620.00	\$34,800.00			\$34,800.00
Other Central Services	1699.00	\$4,500.00	\$4,500.00		
Maintenance of Plant	1621.00	\$2,500.00			\$2,500.00
Refund of Taxes	1964.40	\$1,500.00			\$1,500.00
Other Special Items	1998.00	\$16,200.00	\$16,200.00		
Curriculum Dev. & Sup.	2010.00	\$1,000.00	\$1,000.00		
Research, Evaluation & Plan	2060.00	\$5,000.00	\$5,000.00		
Instruction(Net of Sup)	2999.00	\$1,538,400.00		\$1,538,400.00	
Other District Transportation	5510.00	\$332,000.00		\$332,000.00	
Employee Benefits	9098.00	\$145,000.00	\$17,000.00	\$124,000.00	\$4,000.00
Totals:		\$2,220,400.00	\$183,200.00	\$1,994,400.00	\$42,800.00



Each week a student is chosen to be the Star of the week. This student gets to share about themselves through a poster that is made at home. Then the class writes a letter to the Star of the Week explaining why they are special. This activity helps the students learn more about one another and promotes kindness in our classroom.

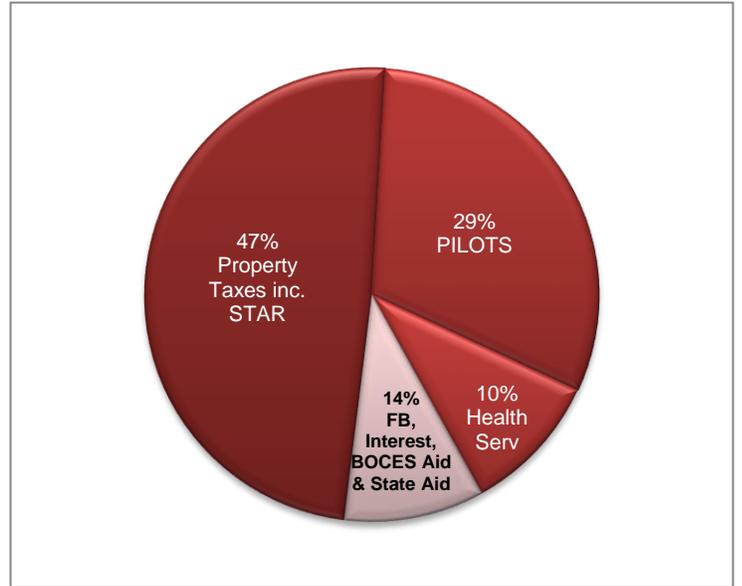
Budget Highlight

- This budget reflects an increase of 8.72% over last year's budget, due primarily to increased tuition students and required special services
- 55% of our budget is now being spent on public school tuition for our resident students – up from 50% in prior years
- Special services such as special and alternative education, English language learners and other related services have also increased
- This budget continues to reflect that ninety percent (90%) of the School District's total budget is spent on our instructional program and services for our students



2019-2020 PROJECTED REVENUES

A1001	Property Tax incl. STAR	\$1,054,498
A1089	Payments in lieu of taxes(PILOT)	\$646,692
A2280	Health Serv/Spec Ed LSI	\$214,600
A2410	Interest	\$6,500
A2705	Gifts/Donations	\$210
A3101	BOCES Aid	\$7,000
A3260	Textbook/Lottery Aid	\$2,500
A3262	Computer/Software Aid	\$6,000
A3263	Library AV Aid	\$2,400
Appropriated Fund Balance		\$280,000
TOTAL REVENUE		\$2,220,400



Board of Trustees Candidate

Matthew Jaworski, Board Vice President

My name is Matthew Jaworski and I am running for re-election to the North Greenbush Common School District Board of Education. I have served on the Board for the past 6 years. The Little Red School House has provided both of my daughters with the strong educational foundation needed to succeed. The small class size and unique teaching style is like no other. My position on educating our children remains unchanged. Focusing on helping children reach their full potential in the formative years ensures their successes in the future. I support open communication between the parents and our school administration as well as the ability to maintain low taxes and school choices for grades 2-12. I encourage all residents to vote on Tuesday, May 21st and kindly consider me for re-election.



Literacy

Each day, a portion of our morning is spent doing Literacy Stations at Little Red. This is an opportunity for students to practice a variety of literacy skills including reading writing, handwriting and listening. This is also when the teachers do a bulk of their reading instruction in small sessions.



Absentee Ballots:

Qualified district resident voters who are unable to go to the polls on May 21, 2019, can cast their votes by absentee ballot.

Applications for ballots can be requested at the District Office 48 N. Greenbush Rd. Unit B, Troy. The last day that the District Office can mail absentee ballots to voters who have submitted completed absentee ballot applications is May 14, 2019.

School District Budget Notice

Overall Budget Proposal	Budget Adopted for the 2018-19 School Year	Budget Proposed for the 2019- 20 School Year	Contingency Budget for the 2019-20 School Year *										
Total Budgeted Amount, Not Including Separate Propositions	\$ 2,042,000	\$ 2,220,400	\$ 2,219,100										
Increase/Decrease for the 2019-20 School Year		\$ 178,400	\$ 177,100										
Percentage Increase/Decrease in Proposed Budget		8.72 %	8.67 %										
Change in the Consumer Price Index		2.44%											
A. Proposed Levy to Support the Total Budgeted Amount	\$ 1,004,920	\$ 1,054,498											
B. Levy to Support Library Debt, if Applicable	0	0											
C. Levy for Non-Excludable Propositions, if Applicable **	0	0											
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy	0	0											
E. Total Proposed School Year Tax Levy (A + B + C - D)	\$ 1,004,920	\$ 1,054,498											
F. Total Permissible Exclusions	\$ 0	\$ 0											
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions	\$ 1,044,430	\$ 1,054,498											
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	\$ 1,004,920	\$ 1,054,498											
I. Difference: G - H (Negative Value Requires 60.0% Voter Approval - See Note Below Regarding Separate Propositions) **	\$ 39,510	\$ 0											
Administrative Component	\$ 164,800	\$ 183,200	\$ 181,900										
Program Component	\$ 1,829,200	\$ 1,994,400	\$ 1,994,400										
Capital Component	\$ 48,000	\$ 42,800	\$ 42,800										
<p>* Provide a statement of assumptions made in projecting a contingency budget for the 2019-20 school year, should the proposed budget be defeated pursuant to Section 2023 of the Education Law.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Description</th> <th style="text-align: center;">Amount</th> </tr> </thead> <tbody> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> </tbody> </table> <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>				Description	Amount								
Description	Amount												

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

Under the Budget Proposed
for the 2019-20 School Year

Estimated Basic STAR Exemption Savings¹

\$ 161.00

The annual budget vote for the fiscal year 2019-20 by the qualified voters of the North Greenbush Common School District, Rensselaer County, New York, will be held at The Little Red School House in said district on Tuesday, May 21, 2019 between the hours of 2:30pm and 8:30pm, prevailing time in The Little Red School House, at which time the polls will be opened to vote by voting ballot.

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

Tuesday, May 21, 2019 from 2:30-8:30 PM at the Little Red School House

Qualifications for voters:

- Must be a citizen of the United States
- Must be 18 years of age or older
- Must be a resident of the North Greenbush Common School District for at least 30 days prior to May 21, 2019

SAMPLE BALLOT:

Proposition #1: Budget Vote

Shall the district be authorized to expend an amount not to exceed \$2,220,000 for the 2019-2020 school year to be raised by a levy of a tax upon the taxable property within the District, after deducting the monies available from State Aid and other sources as provided by law?

Yes_____

No_____

Member of the Board of Trustees: ONE Seat Open

Last Incumbent---

Three (3) Year Term – Matthew Jaworski

ONE Seat Open:

Matthew Jaworski:_____

Write-In Candidate:_____

QUESTIONS AND ANSWERS

Q: Why is the 2019-2020 budget increasing?

A: We are seeing increases in enrollment of students in grades 2-12 for whom we pay tuition for their education at partner public schools and we are seeing increased enrollment of students with special needs/programs/services which are more costly. We are also experiencing the beginning of additional students enrolling whose families have recently moved into some of the newly built residences in our town.

Q: How is the tax levy calculated?

A: The tax levy is the amount of dollars needed in order to balance the school district budget. By state law the tax levy increase is limited to an amount called a tax cap.

Q: Why is the North Greenbush Common school tax cap 4.93%?

A: The school tax cap is a formulated calculation based on a number of factors such as prior year's levy, allowable levy growth factor of 2% or rate of inflation (whichever is lower), tax base growth factor, pilots and if any specific exclusions. Please refer to chart below to see the history of tax cap calculations are that we have been including in these newsletters.

Q: What is the difference between the tax levy and the tax rate?

A: The **tax levy** is the amount of dollars needed in order to balance the budget. The **tax rate** is calculated by using the amount of the taxes that need to be levied divided by the total amount of the taxable assessed residential and commercial property in the school district.

Q: How can the estimated tax rate for 2019-2020 be comparable to previous years when this year the tax levy is increasing?

A: Assessments are increasing as new construction in the school district have started to come on line. This means that there are more properties who share the amount of taxes (levy) needed to support the budget, which keeps the tax rate stable.

School Year Tax Cap Allowed Actual Levy Incr. Tax Rate

2013-2014	4.77%	4.77%	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
2019-2020	4.93%	4.93%	21.74 estimated

North Greenbush Common School District

***48 North Greenbush Rd., Unit B
Troy, NY 12180
Little Red School House
Since 1861***

**Budget Vote is Tuesday, May 21, 2019
2:30pm - 8:30pm
Little Red School House**

SPRING 2019 BUDGET NEWSLETTER

northgreenbushcommon.org

Please check out our new email addresses on our website

Senior Citizen Tax Exemption

Partial tax exemption is offered to persons who are 65 years of age or older with limited incomes. The property owners must file an application annually, on forms prescribed by the State Board, in the assessor's office by March 1st before the day for filing the final assessment role or such other times as may be hereinafter fixed by law. If you have any questions regarding the senior citizen tax exemption, please call the Assessor's Office at 283-6175

Transportation Requests

Public School **Transportation Requests** are due in the District Office by **June 1st**