

# North Greenbush

SPRING 2023

SallyAnn Shields, Superintendent  
*SCHOOL BUDGET NEWSLETTER*  
**2023-2024**



## **Letter from the Board of Trustees:**

While preparing for the third year of learning in the larger Little Red Schoolhouse, we would like to share with the entire community how things continue to grow and at the same time challenge our unique school.

As a result of the pandemic, school districts were awarded federal grant funding to assist with the learning loss of students. The district upgraded classroom technology with interactive whiteboards and purchased Chromebooks for every student. These technological enhancements have supported the learning growth of each student. Additional STEM, reading and writing program materials were purchased. In summer 2022 and again in summer 2023 we will offer a Summer Enrichment Program to our current students and incoming kindergarten class.

A great addition to our Schoolhouse is "The Little In-Between Library" located in the adjoining breezeway between the original and new Little Red buildings. The district purchased book shelving and a wide variety of literature titles for our students to take home and enjoy story time with their family. A huge "thank you" to all our parents and community members for donating books!

In 22-23 we increased our occupational therapy, speech, special education services and social emotional learning curriculum to meet the needs of our students. Approximately 50% of the North Greenbush annual budget goes to support tuition and transportation costs of district students that attend our partnering school districts.

With a new, larger school building it has been necessary to increase the amount of time the custodial staff spend maintaining the building. In addition, rising costs of insurance, technology, gas, and electricity to operate the building have increased our expenditures. As the building enters its third year of full operation we must start planning for routine painting, repairs, window cleaning and service of the HVAC system.

As members of the community who are ultimately responsible for the operation and management of the school district, we are concerned about and will continue to monitor several residential housing developments that are being discussed and proposed within the district's boundaries. We project an increase in student numbers as the district continues to grow.

During the term of the school construction project, the fund balance was used to support the annual budget and early construction costs. With the completion of the project \$3,696,000 in serial bonds were issued as permanent financing for the project. The bonds will be paid back over the next 19 years which began in 2022-2023 budget year.

Your Board of Trustees would like to extend a special Thank You to our community for your continued support of The Little Red Schoolhouse.

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

## PROPOSED 2023-2024 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	\$3,500.00	\$3,500.00		
Central Administration	1299.00	\$119,550.00	\$119,550.00		
Finance	1399.00	\$195,425.00	\$195,425.00		
Legal Services	1420.00	\$5,500.00	\$2,500.00	\$3,000.00	
Operation of Plant	1620.00	\$64,065.00			\$64,065.00
Other Central Services	1699.00	\$13,250.00	\$13,250.00		
Maintenance of Plant	1621.00	\$1,750.00			\$1,750.00
Refund of Taxes	1964.40	\$1,500.00			\$1,500.00
Other Special Items	1998.00	\$19,556.00	\$19,556.00		
Curriculum Dev. & Sup.	2010.00				
Research, Evaluation & Plan	2060.00	\$7,225.00	\$7,225.00		
Instruction( Net of Sup)	2999.00	\$1,682,853.00		\$1,682,853.00	
Other District Transportation	5510.00	\$351,500.00		\$351,500.00	
Debt Service	9050.00	\$227,900.00			\$227,900.00
Employee Benefits	9098.00	\$222,000.00	38,400.00	\$169,800.00	\$13,800.00
<b>Totals:</b>		<b>\$2,915,574.00</b>	<b>\$399,406.00</b>	<b>\$2,207,153.00</b>	<b>\$309,015.00</b>

### From the Superintendent:

The administrative team and the Board of Education have been working diligently to establish the 2023-2024 school budget that meets the needs of our students and our taxpayers. Our beautiful new Little Red Schoolhouse has provided a unique and special place for our Kindergarten, Grade 1, and Grade 2 students to learn and grow! Over the course of the past year, our playground committee worked collectively to research and recommend an awesome new playground for our students. What a joy it has been to watch our students at recess enjoying the swings, slides, tunnels and much more! The district continues to provide the best possible educational opportunities for our students. With the 2022-2023 school year, the district employed a full time Grade 2 teacher. This additional teacher supported the expansion of the new grade level to Little Red. In addition, the district has been afforded the opportunity to also employ a part-time occupational therapist and a part-time speech pathologist, both of whom provide support services to our students. We are so proud of the work our district has done to provide the best possible educational programs for our students. Over the course of this past school year, I have been truly amazed at the academic and social growth made by each of our Little Red students. We appreciate the support from our families who stay connected with our classroom teachers in providing support and encouragement to our students each day. As we move into the 2023-2024 school year, the district will continue to focus our efforts on providing a safe and secure learning environment which will support all our Kindergarten, Grade 1, and Grade 2 Little Red students in their academic and social success. On behalf of the North Greenbush Common School District, we thank our families and community for your continuous support.

With sincere appreciation,

Mrs. Shields



## 2023 2024 PROJECTED REVENUES

A1001	Property Tax incl. STAR	\$2,187,926
A1089	Payments in Lieu of Taxes	\$ 40,960
A2280	Health Serv/Spec Ed LSI	\$305,000
A2410	Interest	\$1,500
A2701	Refunds	\$4,000
A2705	Gifts/Donations	\$ 50
A2801	Indirect Costs	\$15,000
A3101	BOCES Aid	\$9,500
A3260	Textbook/Lottery Aid	\$3,250
A3262	Computer/Software Aid	\$5,500
A3263	Library AV Aid	\$2,400
A4289	CPSE Reimbursement	\$2,500
	Appropriated Fund Balance	\$337,988
	<b>TOTAL REVENUE</b>	<b>\$2,915,574</b>

The school budget increase is 6.04%  
 The tax levy limit (tax cap) is 8.08%

A school district's tax levy can be separated into two major components. #1 are taxes collected to support the general, daily operations of a school such as salary and benefits, maintenance, and utilities as well as transportation. #2 are taxes

collected to support capital expenditures such as serial bonds issued for the new school addition.

Only taxes for #1 figure into the calculation of the tax levy limit. #2 capital expenditures are excluded from the tax levy limit calculation because serial bonds are legal obligations which must be paid regardless of other revenue and expenditure considerations. For 23-24 approximately 7.81% of the proposed school budget is for debt service.



## Board of Trustees Candidate

**Douglas Dukes**

Douglas Dukes, father of three and husband to an educator, is a longtime resident of our district and would strive to maintain its unique independence alongside the town's growth. As a successful engineer, Doug leads a technology department and is no stranger to solving problems and anticipating needs. He already made an impact in the district on a volunteer committee to establish a much-needed playground for the students at Little Red. He witnessed first-hand the power of parent and community involvement in our district and hopes he can bring his new and unique perspective to the school board.

**Douglas Dukes**



## School District Budget Notice

Overall Budget Proposal	Budget Adopted for the 2022-23 School Year	Budget Proposed for the 2023-24 School Year	Contingency Budget for the 2023-24 School Year *										
Total Budgeted Amount, Not Including Separate Propositions	\$ 2,749,432	\$ 2,915,574	\$ 2,836,152										
Increase/Decrease for the 2023-24 School Year		\$ 166,142	\$ 86,720										
Percentage Increase/Decrease in Proposed Budget		6.04 %	3.15 %										
Change in the Consumer Price Index		8.0%											
A. Proposed Levy to Support the Total Budgeted Amount	\$ 2,024,355	\$ 2,187,926											
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)	\$ 2,024,355	\$ 2,187,926	\$										
F. Total Permissible Exclusions	\$ 331,009	\$ 227,900											
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions	\$ 1,693,346	\$ 1,960,026											
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E – B – F + D)	\$ 2,024,355	\$ 2,187,926											
I. Difference: G – H (Negative Value Requires 60.0% Voter Approval – See Note Below Regarding Separate Propositions) **	\$ 0	\$ 0											
Administrative Component	\$ 256,400	\$ 399,406	\$ 319,884										
Program Component	\$ 2,079,687	\$ 2,207,153	\$ 2,207,153										
Capital Component	\$ 413,195	\$ 309,015	\$ 309,015										
<p>* Provide a statement of assumptions made in projecting a contingency budget for the 2023-24 school year, should the proposed budget be defeated pursuant to Section 2023 of the Education Law.</p> <p>Should the 2023-2024 budget be defeated the administrative component of the budget will be reduced to the same percentage rate as the administrative component in the 2022-2023 budget exclusive of any capital expense. any equipment expenditures will be suspended.</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" 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 style="text-align: center;">\$</td> </tr> <tr> <td></td> <td style="text-align: center;">\$</td> </tr> <tr> <td></td> <td style="text-align: center;">\$</td> </tr> <tr> <td></td> <td style="text-align: center;">\$</td> </tr> </tbody> </table>				Description	Amount		\$		\$		\$		\$
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**\*NOTE TO SCHOOL DISTRICT BUSINESS OFFICIALS:** Please submit an electronic version (Word or PDF) of this completed form to: [emscmgts@nysed.gov](mailto:emscmgts@nysed.gov)

Under the Budget Proposed for the 2023-24 School Year

Estimated Basic STAR Exemption Savings <sup>1</sup>	\$ 159.44
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The annual budget vote for the fiscal year 2023-24 by the qualified voters of the North Greenbush Common School District, Rensselaer County, New York, will be held at the Little Red Schoolhouse in said district on Tuesday, May 16, 2023 between the hours of 2:30pm and 8:30pm, prevailing time in the Little Red Schoolhouse, at which time the polls will be opened to vote by voting ballot or machine. **\*Districts should include information according to Executive Orders and as advised by legal counsel. \***

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

**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 16, 2023

**SAMPLE BALLOT:**

**Proposition #1: Budget Vote**

Shall the district be authorized to expend an amount not to exceed \$2,915,574 for the 2023-2024 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 \_\_\_\_\_

**ONE Seat Open:**

\_\_\_\_\_ Write-In Candidate: \_\_\_\_\_

**ABSENTEE BALLOTS**

Qualified district resident voters who are unable to go to the polls on May 16, 2023, can cast their vote by absentee ballot. Applications for absentee ballots can be requested at the District Office 49 North Greenbush Rd., Troy, New York. The last day that the District Office can mail an absentee ballot to voters who have submitted a completed absentee ballot application, is May 10, 2023. **Absentee Ballots must be received by 3:00pm May 16, 2023.**

**QUESTIONS AND ANSWERS**

**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:** How is the NYS Tax Cap Calculated?

**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 such as bonded debt service. 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 used to determine how much any specific piece of property (residential, commercial or industrial) contributes to the overall tax levy. It 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.

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%	21.60
2020-2021	6.65%	6.65%	22.42
2021-2022	4.00%	4.00%	22.50
2022-2023	23.94%	23.94%	24.99
2023-2024	8.08%	TBD	TBD

**North Greenbush Common School District**  
**49 North Greenbush Rd.**  
**Troy, NY 12180**  
**Little Red Schoolhouse**  
**Since 1861**



**Budget Vote is May 16, 2023, Little Red School House**

## **SPRING 2023 BUDGET NEWSLETTER**

[northgreenbushcommon.org](http://northgreenbushcommon.org)

### **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 1<sup>st</sup> 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 518-283-6175.

### **TRANSPORTATION REQUESTS**

Public School **Transportation Requests** are due in the District Office by **June 1<sup>st</sup>**