

North Greenbush

SPRING 2022

SallyAnn Shields, Superintendent
SCHOOL BUDGET NEWSLETTER
2022-2023



Letter from the Board of Trustees:

We are so excited and proud of the new addition to our school. The project was completed last summer in time for the opening of the 2021-2022 school year. Twenty-three K-2 students have been in attendance this year and we expect an increase in enrollment for 2022-2023.

The school classrooms and administrative offices are combined in one building. We are making plans to offer a series of summer school programs for current students in July and August. We are excited to be able to operate these programs in our new classroom space. Plans are underway to have a summer program for the new kindergarten students.

During the term of the school construction project 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 starting in 2022-2023.

A special thank you to HVCC for helping with Little Red's new driveway access off South Road. Our new parking lot is across from Hudson Valley Community College's parking garage. You may enter two ways; HVCC's South Entrance (Rt 4/Vandenburg Ave and South Rd) or HVCC's Williams Road Entrance (Williams Road and South Rd).

Thank you to our community for all your support for this wonderful project.

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

PROPOSED 2022-2023 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	\$2,750	\$2,750.00		
Central Administration	1299.00	\$30,900.00	\$30,900.00		
Finance	1399.00	\$166,500.00	\$166,500.00		
Legal Services	1420.00	\$6,000.00	\$4,000.00	\$2,000.00	
Operation of Plant	1620.00	\$73,050.00			\$73,050.00
Other Central Services	1699.00	\$7,000.00	\$7,000.00		
Maintenance of Plant	1621.00	\$1,500.00			\$1,500.00
Refund of Taxes	1964.40	\$1,500.00			\$1,500.00
Other Special Items	1998.00	\$18,812.00	\$18,812.00		
Curriculum Dev. & Sup.	2010.00	\$1,000.00	\$1,000.00		
Research, Evaluation & Plan	2060.00	\$6,500.00	\$6,500.00		
Instruction (Net of Sup)	2999.00	\$1,616,902.00		\$1,616,902.00	
Other District Transportation	5510.00	\$328,995.00		\$328,995.00	
Debt Service	9050.00	\$329,465.00			\$329,465.00
Employee Benefits	9098.00	\$158,558.00	\$27,418.00	\$121,540.00	\$9,600.00
Totals:		\$2,749,432.00	\$264,880.00	\$2,069,437.00	\$415,115.00

From the Superintendent:

For the past several months, the administrative team and the Board of Education have been working on the 2022-2023 District Budget. We have worked diligently to establish a budget that meets the needs of our students and our taxpayers. Little Red School House is such a special place to learn and grow! We are so excited to be in our beautiful new building! The additional classroom space has afforded the opportunity to provide an array of wonderful teaching and learning opportunities for our teachers and our students.

I cannot be prouder of the work our district has done to provide the best possible education for our students throughout the pandemic. Our Little Red teachers have demonstrated flexibility, resilience, optimism, and the ability to turn adversity into opportunity. A huge "Thank You" to our teachers!

It has been so welcoming for me, daily, to have the opportunity to join in the classroom activities. I am truly amazed at the qualities our students portray. They are kind, compassionate and very inquisitive. Together with our Little Red teachers, we strive daily to make connections with our students to ensure they feel valued and safe.

Partnering with our families was most important this year as we faced the many challenges due to the COVID pandemic. We appreciate the support from our families in staying connected with the district and for the encouragement you provided to your child every day.

Our main goal this year was to provide quality in person instruction to our students. We are happy to report that, our COVID protocols have been effective which, in turn, have enabled our students and staff to be present daily in a very positive learning environment.

In closing, as a district we will continue to focus our efforts on providing a safe and secure learning environment to support our Little Red students in their academic and social success.

On behalf of the North Greenbush Common School District, I thank our families and our community for your continuous support and encouragement.

As always, my sincere appreciation,

SallyAnn Shields,
Superintendent

2022 2023 PROJECTED REVENUES

A1001	Property Tax incl. STAR	\$2,024,355
A1089	Payments in Lieu of Taxes	\$ 56,000
A2280	Health Serv/Spec Ed LSI	\$274,000
A2410	Interest	\$3,250
A2701	Refunds	\$4,250
A2705	Gifts/Donations	\$ 75
A2801	Indirect Costs	\$16,428
A3101	BOCES Aid	\$9,500
A3260	Textbook/Lottery Aid	\$7,500
A3262	Computer/Software Aid	\$5,500
A3263	Library AV Aid	\$2,400
A4108	State/Federal Special Projects	\$143,571
A4289	CPSE Reimbursement	\$3,500
	Appropriated Fund Balance	\$199,103
	TOTAL REVENUE	\$2,749,432



The school budget increase is 10.34%
The tax levy limit (tax cap) is 23.94%

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 the new 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 22-23 over 20% of the tax levy increase is due the new debt service for the school addition.

Board of Trustees Candidate

Matthew Jaworski, Board Trustee

Hello fellow North Greenbush residents. My name is Matthew Jaworski, and I am running for re-election to the North Greenbush Common School District Board of Trustees. I have resided in North Greenbush for 23 years with my wife and two daughters. Little Red School House has provided my daughters with the strong educational foundation that is needed to help our children succeed. The small class size and unique teaching style is like no other. My position on educating our children is simple, by focusing on helping children reach their full potential in these formative years it will ensure their successes in the future. I support open communication between the parents of our children and the school administration as well as the ability to maintain low taxes and school choices for grades 3-12. I remain committed to finding ways to improve our district programs while remaining fiscally responsible. The addition of our new teaching spaces coupled with the return of 2nd grade has really made an impact on our community and staff. With your support, I hope to continue to serve the community as a member of this unique school board. Thank you.

Thank you,
Matthew Jaworski



School District Budget Notice

Overall Budget Proposal	Budget Adopted for the 2021-22 School Year	Budget Proposed for the 2022-23 School Year	Contingency Budget for the 2022-23 School Year *										
Total Budgeted Amount, Not Including Separate Propositions	\$ 2,478,300	\$ 2,749,432	\$ 2,680,069										
Increase/Decrease for the 2022-23 School Year		\$ 271,132	\$ 201,769										
Percentage Increase/Decrease in Proposed Budget		10.94 %	8.14%										
Change in the Consumer Price Index		4.7%											
A. Proposed Levy to Support the Total Budgeted Amount	\$ 1,633,314	\$ 2,024,355											
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)	\$ 1,633,134	\$ 2,024,355	\$ 1,633,134										
F. Total Permissible Exclusions	\$ 0	\$ 331,009											
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions	\$ 1,633,314	\$ 1,693,346											
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E – B – F + D)	\$ 1,633,314	\$ 1,693,346											
I. Difference: G – H (Negative Value Requires 60.0% Voter Approval – See Note Below Regarding Separate Propositions) **	\$ 0	\$ 0											
Administrative Component	\$ 188,035	\$ 256,280	\$ 186,917										
Program Component	\$ 2,158,891	\$ 2,076,687	\$ 2,076,687										
Capital Component	\$ 131,374	\$ 416,465	\$ 416,465										
<p>* Provide a statement of assumptions made in projecting a contingency budget for the 2022-23 school year, should the proposed budget be defeated pursuant to Section 2023 of the Education Law.</p> <p>Should the 2022-2023 budget be defeated the administration component of the budget would be reduced to the same percentage the administration component was in the 2021-2022 budget exclusive of any capital expense. Any equipment expenditures would 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="width: 70%;">Description</th> <th style="width: 30%;">Amount</th> </tr> </thead> <tbody> <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

Under the Budget Proposed for
the 2022-23 School Year

Estimated Basic STAR Exemption Savings ¹	\$ 146.95
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The annual budget vote for the fiscal year 2022-23 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 17, 2022 between the hours of 2:30 pm and 8:30 pm, prevailing time in the Little Red School House, 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 17, 2022

SAMPLE BALLOT:

Proposition #1: Budget Vote

Shall the district be authorized to expend an amount not to exceed \$2,749,432 for the 2022-2023 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: _____

ABSENTEE BALLOTS:

Qualified district resident voters who are unable to go to the polls on May 17, 2022, 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, 2022. **Absentee Ballots must be received by 3:00pm May 17, 2022**

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.

Q: Will the annual budget and tax levy increase as much in future years as it is in 2022-2023?

A: NO. For 2022-2023 it is necessary for the school district to absorb the increased cost of operating a larger building (increased maintenance, utilities, and the return of grade 2 to the building). 2022-2023 is also the first year of scheduled debt service payments on the new serial bonds. Now that the operating and debt service costs have been absorbed into the 2022-2023 budget the impact on the 2023-2024 budget will be greatly reduced. Any community member who would like more detailed budget information or would like to discuss the budget with district administration are encouraged to call the district office at 518-283-6748.

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%	25.75 est

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



Budget Vote is May 17, 2022, Little Red School House

SPRING 2022 BUDGET NEWSLETTER

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 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 518-283-6175

New Entrance

Little Red's new driveway access is off South Road. Our new parking lot is across from Hudson Valley Community College's parking garage. You may enter two ways; HVCC's South Road Entrance (Rt 4/Vandenburgh Ave and South Rd) or HVCC's Williams Road Entrance (Williams Road and South Rd).