

North Greenbush

SPRING 2025

SallyAnn Shields, Superintendent

SCHOOL BUDGET NEWSLETTER 2025-2026



Letter from the Board of Trustees:

North Greenbush Common School District continues to grow and thrive. Once again, our Kindergarten, First and Second grades are having a great school year! Our wonderful teachers and staff provide the students with many enriching experiences to expand their interests and love for learning. Our office personnel and administration maintain systems of operation and provide the necessary support needed daily. Your Board of Education focuses on our school and community as we make decisions that impact our district.

Over recent years, our town has embraced growth and expansion. During the 2024-2025 school year, our student population has peaked in some grade areas as well as the individual needs of our students. Each year our budget supports changes that occur on our school campus. Along with educating students in our Little Red School House, a big percentage of the North Greenbush annual budget goes to tuition and transportation costs for district students that attend our partnering school districts. Some outside funding has continued, which supports student programs, and we continue to look for ways to provide more opportunities through grants.

If you have an opportunity to visit our school, you will enjoy the sights and sounds of children learning, singing, playing, and interacting with each other. Our families enjoy participating in school functions and support the students during all the holiday events. Your Board of Trustees appreciates all the community's guidance and feedback. We are always looking for ways to improve and meet the demands of education. This year's budget prepares our district for another great school year with continued growth and success for our children.

We look forward to a new school year with continued growth and success of our children.

Sue O'Connell, President
 Matthew Jaworski, Vice President
 Douglas Dukes, Trustee

PROPOSED 2025-2026 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	\$3,800.00	\$3,800.00		
Central Administration	1299.00	\$145,700.00	\$145,700.00		
Finance	1399.00	\$170,000.00	\$170,000.00		
Legal Services	1420.00	\$4,000.00	\$4,000.00		
Operation of Plant	1620.00	\$82,150.00			\$83,150.00
Other Central Services	1699.00	\$18,150.00	\$18,150.00		
Maintenance of Plant	1621.00	\$1,000.00			\$1,000.00
Refund of Taxes	1964.40	\$2,000.00			\$2,000.00
Other Special Items	1998.00	\$27,500.00	\$27,500.00		
Curriculum Dev. & Sup.	2010.00				
Research, Evaluation & Plan	2060.00	\$17,000.00	\$17,000.00		
Instruction(Net of Sup)	2999.00	\$1,693,360.00		\$1,693,360.00	
Other District Transportation	5510.00	\$378,000.00		\$378,000.00	
Debt Service	9050.00	\$231,300.00			\$231,300.00
Employee Benefits	9098.00	\$263,900.00	58,240.00	\$192,400.00	\$12,260.00
Totals:		\$3,037,860.00	\$444,390.00	\$2,263,760.00	\$329,710.00

From the Superintendent:

The Little Red Schoolhouse continues to grow and provides a unique learning experience for our students. We opened the 2024-2025 school year with an enrollment of thirty-five students (Kindergarten, Grade 1, Grade 2). Moving forward, we are committed to expanding our instructional programs, as well as supporting each one of our Little Red students in their development as lifelong learners.

We are so proud to continue providing an array of wonderful teaching and learning opportunities for our teachers and our students. As an integral part of their daily learning block, our STEM program has expanded tremendously. The students are engaged around challenging activities in Science, Technology, Engineering and Mathematics. They are so very proud of their STEM creations!

We are thrilled to share that our school library "The Little In-Between Library" has flourished with new books of various genres, titles and reading ability for our students to take home and enjoy reading time with their family. Federal Grant Funds have supported many and multiple titles. Additionally, a huge "Thank You" to all our parents and community members for donating books!

The district continues to allocate funds to increase our student support programs to offer speech and language services, occupational services, RTI (Response to Intervention), special education services for students who require additional support and counseling services to support our social and emotional learning. Our six-week Enrichment Summer School Program will be offered for our K-2 students once again this summer with support from Federal Grant Funds. Our K-2 families will be receiving sign-up information which will be sent home with your child.

In closing, I extend my gratitude to our teaching staff who work so diligently daily to provide a safe, nourishing and enriching learning environment for our students to blossom and grow. Their dedication does not go unnoticed. I also thank our "Little Red Students" who add so much joy to our school days. They are kind, compassionate, enthusiastic and very inquisitive individuals. Thank you "Little Red Students.!"

Last, but not least, we extend our sincere gratitude to our families who stay connected with our teachers and district personnel to provide support to our students and our programs. We appreciate all that you do!

**Warm Regards,
Mrs. Shields**

Board of Trustees Candidate

David Casale

As a now father of three children with another on the way, I've been living in the town of North Greenbush since the young age of four. My wife and I currently reside at 20 Meadow Drive with our two boys, daughter and soon to be fourth child.

I went to school at the University of Albany where I studied business, earning a bachelor's degree and playing football. Post college I had jumped between two careers before spending the last decade in sales. I currently work in tech, selling software to fortune 1000 companies.

My family and I enjoy being outdoors, playing sports and spending time with family and friends.

Thank you,
Dave Casale



2025 2026 PROJECTED REVENUES

A1001	Property Tax incl. STAR	\$2,466,437
A1089	Payments in Lieu of Taxes	\$ 65,000
A2280	Health Serv/Spec Ed LSI	\$340,000
A2410	Interest	\$8,500
A2701	Refunds	\$4,000
A2705	Gifts/Donations	\$ 50
A2801	Indirect Costs	\$1,500
A3101	BOCES Aid	\$18,790
A3260	Textbook/Lottery Aid	\$3,000
A3262	Computer/Software Aid	\$2,000
A3263	Library AV Aid	\$2,000
A4289	CPSE & Medicaid	\$2,000
	Appropriated Fund Balance	\$124,583
	TOTAL REVENUE	\$3,037,860

A school district's tax levy can be separated into two major components. First, taxes collected to support the general, daily operations of a school, such as salary and benefits, maintenance and utilities as well as transportation. Second, taxes are collected to support capital expenditures, such as serial bonds issued for the new school addition.

Only taxes for the first component factor into the calculation of the tax levy limit. The second component, capital expenditures, is excluded from the tax levy limit calculation because serial bonds are obligations which must be paid regardless of other revenue and expenditure considerations. For 25-26, approximately 7.61% of the proposed school budget is for debt service.

The school budget increase is 2.893%
The tax levy limit (tax cap) is 3.84%

School District Budget Notice

Overall Budget Proposal	Budget Adopted for the 2024-25 School Year	Budget Proposed for the 2025-26 School Year	Contingency Budget for the 2025-26 School Year *										
Total Budgeted Amount, Not Including Separate Propositions	\$ 2,952,447	\$ 3,037,860	3,035,360										
Increase/Decrease for the 2025-26 School Year		85,413	82,913										
Percentage Increase/Decrease in Proposed Budget		2.89%	2.80%										
Change in the Consumer Price Index		2.95%											
A. Proposed Levy to Support the Total Budgeted Amount	2,313,673	2,402,437											
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)	\$ 2,313,673	\$2,402,437	\$										
F. Total Permissible Exclusions	\$ 229,650	\$233,167											
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions	\$2,084,023	\$2,169,270											
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E – B – F + D)	\$2,084,023	\$2,169,270											
I. Difference: G – H (Negative Value Requires 60.0% Voter Approval – See Note Below Regarding Separate Propositions) **	\$ 0	\$ 0											
Administrative Component	\$381,005	\$444,390	\$ 444,390										
Program Component	\$ 2,257,800	\$ 2,263,760	\$2,263,760										
Capital Component	\$ 313,642	\$329,710	\$327,210										
<p>Should the 2025-2026 budget be defeated the administration component of the budget would be reduced to the same percentage the administration component was in the 2024-2025 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 style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 80%;">Description</th> <th style="width: 20%;">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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	Under the Budget Proposed for the 2025-26 School Year
Estimated Basic STAR Exemption Savings ¹	\$ 137.75

The annual budget vote for the fiscal year 2025-26 by the qualified voters of the North Greenbush Common School District, Rensselaer County, New York, will be held at the Little Red School House on Tuesday, May 20, 2025 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

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, 2025

SAMPLE BALLOT:

Proposition #1: Budget Vote

Shall the district be authorized to expend an amount not to exceed \$3,037,860 for the 2025-2026 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:

David Casale _____ Write-In Candidate _____

ABSENTEE BALLOTS:

Qualified district resident voters who are unable to go to the polls on May 20, 2025, 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 13, 2025. **Absentee Ballots must be received by 3:00pm May 20, 2025**

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 that we have been including in these newsletters.

Q: What is the difference between tax levy and 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
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%	7.48%	32.79
2024-2025	5.75%	5.75%	33.87
2025-2026	3.84%	TBD	TBD

North Greenbush Common School District
49 North Greenbush Road, Troy, NY 12180
Little Red Schoolhouse
Since 1861

Budget Vote is May 20, 2025, Little Red School House

SPRING 2025 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

Transportation Requests

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