

North Greenbush

SPRING 2024

SallyAnn Shields, Superintendent

SCHOOL BUDGET NEWSLETTER

2024-2025



Letter from the Board of Trustees:

Little Red Schoolhouse has had another wonderful school year! We are a unique learning building. Our teachers plan enriching lessons for our K-2 students, parents attend special school gatherings, and guest readers visit often, to name a few. We, the Board of Education, have observed and heard how the students at Little Red have made many milestones learning and exploring new topics of interest. Our school campus provides the needed office and administration staff support on a daily basis. We embrace the changes that continue to occur in our school and community and we provide support and sound decision-making throughout the course of the year.

During the 2023-2024 school year, we saw an increased need for special education services provided to our students and our budget supports these changes. Approximately 53% of the North Greenbush annual budget goes to tuition and transportation costs of in-district students that attend our partnering school districts. Our 2023 summer program was successful in keeping students active in their learning, and we continue to look for ways to provide more opportunities for our students by seeking grants.

One area that continues to expand and blossom is “The Little In ‘Between Library” that adjoins the breezeway between the original building and the new addition. The children enjoy the books donated by everyone in our community, so please continue to support our young readers at Little Red! In addition to that, our STEM program is thriving, and the students enjoy the opportunities to learn more about Science, Technology, Engineering and Mathematics on a weekly basis. Our music program also provides students with weekly lessons to learn about instruments, rhymes, rhythm, songs, and performances.

As our community expands with new developments, we have seen our numbers at Little Red rise along with our tuition-based students. We are responsible for the operation and management of the school district and provide education for all children in our district. In addition, we maintain payments on bonds for the Capital Project for our school addition and are consistently monitoring newly developed home assessments on our tax roll. Last year, we saw a loss in assessment value with a change in one of our PILOT (Payment In Lieu of Taxes) properties in the district; and although we continue to see increasing costs in expenditures, as we prepare for this upcoming years' budget, we will use the district fund balance wisely and closely monitor all expenditures.

Your Board of Trustees appreciates all of the community's support and feedback. 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 2024-2025 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 | \$136,744.00 | \$136,744.00 | | |
| Finance | 1399.00 | \$142,030.00 | \$142,030.00 | | |
| Legal Services | 1420.00 | \$4,000.00 | \$2,000.00 | \$2,000.00 | |
| Operation of Plant | 1620.00 | \$68,777.00 | | | \$68,777.00 |
| Other Central Services | 1699.00 | \$15,820.00 | \$15,820.00 | | |
| Maintenance of Plant | 1621.00 | \$1,000.00 | | | \$1,000.00 |
| Other Special Items | 1998.00 | \$23,722.00 | \$23,722.00 | | |
| Curriculum Dev. & Sup. | 2010.00 | | | | |
| Research, Evaluation & Plan | 2060.00 | \$17,335.00 | \$17,335.00 | | |
| Instruction (Net of Sup) | 2999.00 | \$1,718,853.00 | | \$1,718,853.00 | |
| Other District Transportation | 5510.00 | \$362,045.00 | | \$362,045.00 | |
| Debt Service | 9050.00 | \$229,650.00 | | | \$229,650.00 |
| Employee Benefits | 9098.00 | \$228,671.00 | \$39,554.00 | \$174,902.00 | \$14,215.00 |
| Totals: | | \$2,952,447.00 | \$381,005.00 | \$2,257,800.00 | \$313,642.00 |

From the Superintendent:

The administrative team, along with the Board of Education, have worked diligently to establish a 2024-2025 school budget that meets the needs of our students and our taxpayers. The Little Red Schoolhouse continues to grow and provide a unique learning experience for our students.

The 2023-2024 school year welcomed 31 kindergarten – grade 2 students to our very special place to learn and develop. With the 2023-2024 school year, we continue to expand our instructional programs, as well as our support program for our K-2 students. We successfully implemented our STEM program. As part of their daily learning center block, the students are engaged in a multitude of challenging learning activities in the content area of science, technology, engineering, and mathematics. It is so rewarding to hear the excitement in the students' voices as they share their STEM creations with the office staff and the teachers! Additionally, we have been afforded the opportunity to continue to provide our music program and our physical education program to all students as part of their daily curriculum. In the 2023-2024 school year we increased our student support programs to offer speech and language services, occupational services, RTI (response to intervention) and special education services to those students who require additional support in these areas. We were also able to fund a school counselor to support our social, emotional learning curriculum.

Once again, this summer, we are fortunate to provide our six-week Enrichment Summer School Program to our K-2 students with the support from the Federal Grant Funds. We appreciate the support from our families who stay connected with our dedicated classroom teachers in providing support and encouragement to our students daily. As we enter the 2024-2025 school year, the district will continue to focus on providing a safe and enriching learning environment for kindergarten, grade 1 and grade 2 students every day. On behalf of the North Greenbush Common School District, we extend our sincerest gratitude to our families and community for their continuous support.



2024 2025 PROJECTED REVENUES

| | | |
|-------|---------------------------|--------------------|
| A1001 | Property Tax incl. STAR | \$2,313,673 |
| A1089 | Payments in Lieu of Taxes | \$ 44,763 |
| A2280 | Health Serv/Spec Ed LSI | \$ 310,000 |
| A2410 | Interest | \$ 5,500 |
| A2701 | Refunds | \$ 5,000 |
| A2705 | Gifts/Donations | \$ 50 |
| A2801 | Indirect Costs | \$ 15,000 |
| A3101 | BOCES Aid | \$ 17,620 |
| A3260 | Textbook/Lottery Aid | \$ 3,250 |
| A3262 | Computer/Software Aid | \$ 5,500 |
| A3263 | Library AV Aid | \$ 2,400 |
| A4289 | CPSE Reimbursement | \$ 2,500 |
| A4601 | Medicaid Reimbursement | \$ 1,000 |
| | Appropriated Fund Balance | \$ 226,191 |
| | TOTAL REVENUE | \$2,952,447 |

The school budget increase is 1.265%.
The tax levy limit (tax cap) is 5.747%

A school district's tax levy can be separated into two major components. First are taxes collected to support the general, daily operations of a school, such as salary and benefits, maintenance, and utilities, as well as transportation. Second are taxes 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, are excluded from the tax levy limit calculation because serial bonds are obligations which must be paid regardless of other revenue and expenditure considerations. For 24-25, approximately 7.78% of the proposed school budget is for debt service.



Board of Trustees Candidate

Susan O'Connell, Trustee

As a lifelong resident of the North Greenbush Common School District, I am proud to be running for my 8th term as a Trustee. For over two decades I have taken pride in serving the Board of Education, making decisions that strengthen our district. Our budget history has been very stable and the board members Matthew Jaworski, Douglas Dukes and I strive to be fiscally responsible in meeting the demands placed on us.

I am pleased to have been involved in the development of our new campus building. Thank you, taxpayers, for supporting the growth of our district! As we enter our 163rd year as North Greenbush Common School District I firmly believe maintaining the tradition and unique learning opportunities at Little Red Schoolhouse to be a high priority along with our tuition-student choices. With a long career as a teacher, my goal on the board has been to ensure the greatest public education for our children across grades K-12.

It was a great experience being a guest reader at Little Red this winter. I saw firsthand how our teachers interact across the K-2 grades. It was wonderful to see how much our children enjoy the new building and additional space for learning, while also having our administration office on site, which has proven to be extremely beneficial.

Please vote for me, Susan O'Connell on Tuesday, May 21st. I appreciate and thank you for your continued support.

Susan O'Connell

School District Budget Notice

| Overall Budget Proposal | Budget Adopted for the 2023-24 School Year | Budget Proposed for the 2024-25 School Year | Contingency Budget for the 2024-25 School Year * |
|---|--|---|--|
| Total Budgeted Amount, Not Including Separate Propositions | \$ 2,915,574 | \$2,952,447 | \$2,948,993 |
| Increase/Decrease for the 2024-25 School Year | | \$36,873 | \$33,419 |
| Percentage Increase/Decrease in Proposed Budget | | 1.265% | 1.13% |
| Change in the Consumer Price Index | | 5.747% | |
| A. Proposed Levy to Support the Total Budgeted Amount | \$2,187,926 | \$2,313,673 | |
| 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) | \$2,187,926 | \$2,313,673 | \$ |
| F. Total Permissible Exclusions | \$227,900 | \$229,650 | |
| G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions | \$1,960,026 | \$2,084,023 | |
| H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E – B – F + D) | \$2,187,926 | \$2,313,673 | |
| I. Difference: G – H (Negative Value Requires 60.0% Voter Approval – See Note Below Regarding Separate Propositions) ** | \$ 0 | \$ 0 | |
| Administrative Component | \$399,406 | \$381,005 | \$377,551 |
| Program Component | \$2,207,153 | \$2,257,800 | \$2,257,800 |
| Capital Component | \$309,015 | \$313,642 | \$313,642 |

Should the 2024-2025 budget be defeated, the administration component of the budget would be reduced to the same percentage the administration component was in the 2023-2024 budget exclusive of any capital expense. Any equipment expenditures would be suspended.

** 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)

| Description | Amount |
|-------------|--------|
| | \$ |
| | \$ |
| | \$ |
| | \$ |

| | Under the Budget Proposed for the 2024-25 School Year |
|---|--|
| Estimated Basic STAR Exemption Savings ¹ | \$ 147.00 |

The annual budget vote for the fiscal year 2024-25 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 21, 2024 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, 2022

SAMPLE BALLOT:

Proposition #1: Budget Vote

Shall the district be authorized to expend an amount not to exceed \$2,952,447 for the 2024-2025 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 Susan O'Connell

ONE Seat Open:

Susan O'Connell:_____

Write-In Candidate:_____

ABSENTEE BALLOTS:

Qualified district resident voters who are unable to go to the polls on May 21, 2024, are able to 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 15, 2024.

Absentee Ballots must be received by 3:00pm May 21, 2024.

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% | 7.48% | 32.79 |
| 2024-2025 | 5.75% | TBD | TBD |

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

Budget Vote is May 21, 2024, Little Red School House

SPRING 2024 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**