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Budget Hearing: 2018-2019 Budget EAST GREENBUSH CENTRAL SCHOOL DISTRICT



Jeffrey P. Simons
Superintendent Of Schools
May 2, 2018

PUBLIC HEARING NOTICE

Location And Time Of Public Hearing

Availability Of Budget Documents

Voting Date And Propositions

Election of Board Members Process

Voting Districts And Polling Sites

Voter Registration And Inspection Of Register

Qualifications Of Voters

Absentee Ballots



PUBLIC HEARING NOTICE AVAILABILITY

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- Published In Two Newspapers Four Times Within Forty-Five Days Preceding The May 15 Vote
- On Website At www.egcsd.org



2018-2019 BUDGET PACKET AVAILABILITY

4

1

Central Office & Buildings, Including Transportation

2

EG, NG, Sand Lake & Nassau Libraries

3

On District Website at www.egcsd.org

4

At Public Hearing on Wednesday, May 2



2018-2019 BUDGET PACKETS: #1 OF 2

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- Revenue Summary
- Expenditure Summary
- Current Staffing Levels
- Enrollment History
- SED Property Tax Report Card
- Three-Part Budget
- SED Salary Disclosure
- School Tax Exemptions
- Fiscal Accountability Supplement
- Students With Disabilities Disclosure
- Proposed Propositions



2018-2019 BUDGET PACKETS: #2 OF 2

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- Enrollment Data
- Grades 3 – 8 Assessment Data
- Regents Examination Data
- High School Graduation Rate



VOTING

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Date

- Tuesday, May 15, 2018

Time

- 7:00 a.m. To 9:00 p.m.

Method

- Electronic Voting Machine

4 Board Vacancies

- 3 Terms: July 1, 2018 To June 30, 2021
- 1 Term: May 16, 2018 To June 30, 2019



MAY 15, 2018 VOTE

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Proposed
Budget

Purchase Of
Buses, Reserve

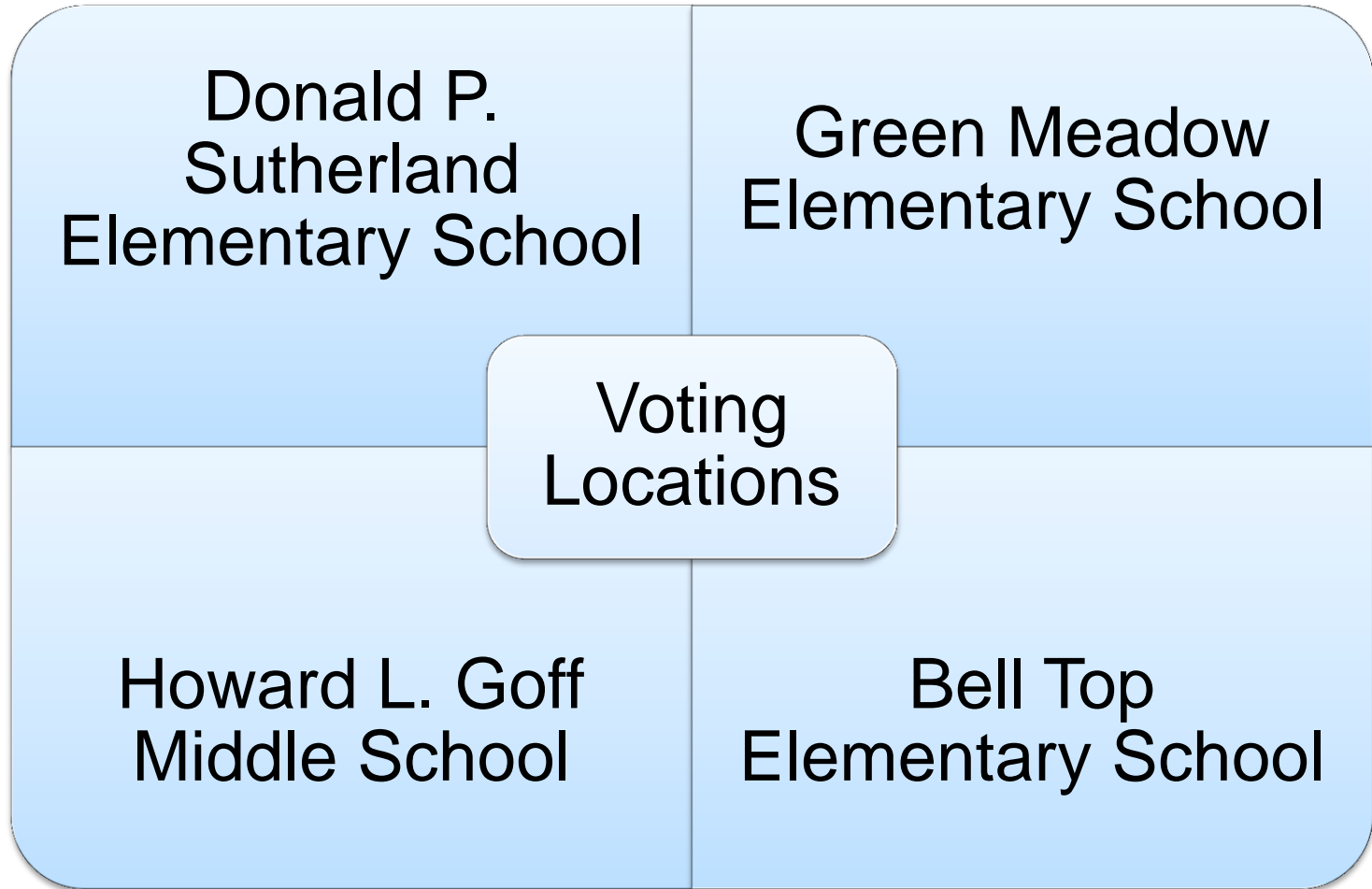
Purchase Of
Buses,
Borrowing

Establishment Of
Bus Purchase
Reserve

Election Of
Board Members
(4)



MAY 15, 2018 VOTING LOCATIONS



MAY 15, 2018 VOTING LOCATIONS

Polling Site	Voter Town of Residence
DP Sutherland	✓ Towns Of Sand Lake & Chatham ✓ Nassau Mailing Addresses
Green Meadow	✓ Town Of Schodack (Not a Nassau Mailing Address)
Goff	✓ Town Of East Greenbush
Bell Top	✓ Town Of North Greenbush



VOTER REGISTRATION REQUIRED

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- Registration Required In Order To Vote
 - Rensselaer County Board Of Elections OR
 - District Clerk's Office Between 8:00 a.m. And 3:30 p.m. On Regular Business Days OR
 - Have Voted In The School Election In Past 4 Years

- Register Of Voters Open For Inspection
 - May 9, 2018 To May 14, 2018
 - Regular Business Hours: 8:00 a.m. To 4:00 p.m.
 - Office Of District Clerk, Genet School



VOTER QUALIFICATIONS

1

- Citizen Of The United States

2

- Eighteen Years Of Age

3

- Resident Of The District For 30 Days Preceding The Day Of The Vote

4

- Registered To Vote



ABSENTEE BALLOTS

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Application Required And Available

- Office Of District Clerk
- District Website At www.egcsd.org

Application Due Dates

- May 8 If By Mail
- May 14 If In Person
- After Valid Application Is Received, Ballot Is Issued

Ballot Issuance

- Between April 17 And May 14
- Ballots Due By May 15 Before 5:00 pm To Office Of District Clerk



ABSENTEE BALLOT -VALID REASONS

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- Hospitalization
- Physical Disability Or Illness
- Away On Business
- Vacation
- Detained In Jail

- Contact District Clerk For Information Or To View Absentee Ballot List



INTRODUCTION OF BOARD CANDIDATES


15

- Petitions Returned April 16, 2018

- Four Candidates, Four Open Seats
 - Jennifer Massey
 - John J. Dunn, Jr.
 - Michele K. Skumurski
 - JoAnn Taylor



2018-2019 BUDGET UPDATE

	March 14 Preliminary Estimate	April 11 Proposed Budget
Total Budget	\$96.4 M	\$94.3 M
Budget Increase	+4.64%	+2.29%
Tax Levy	\$58.6 M	\$55.5 M
Tax Levy Increase	+10.11%	+4.27% Under Tax Cap



MAY 15, 2018 VOTE: PROPOSITION #1

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- **2018-2019 Proposed Budget: \$94,266,392**
 - Budget To Budget Increase: \$2,109,236 Or 2.29%
 - Estimated Tax Levy Increase: 4.27%

- Actual Tax Rates Not Known Until August
 - Changes In Assessment Totals By Town
 - Town Equalization Rates
 - Residential Vs. Commercial Assessment Levels
 - NYS Changes In Tax Computations



MAY 15, 2018 VOTE BUDGET PASSED OR DEFEATED?

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➤ Enact Proposed Budget Effective July 1, 2018

➤ Resubmit Budget For Second Vote OR

➤ Revise Budget For Presentation to Voters OR

➤ Adopt Contingent Budget Effective July 1, 2018



CONTINGENT BUDGET

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- OPTIONAL If Budget Defeated on May 15
 - Other Option Is Second Budget Vote

- MANDATORY If Budget Defeated on June 19

- No Exclusions Allowed

- Remove Non-Contingent Items Such as Equipment, School Food Service Transfer, Unreimbursed Use of Facilities

- **Total Contingent Reduction = \$2.3 Million**



CONTINGENT BUDGET EXAMPLES - POSSIBLE REDUCTIONS

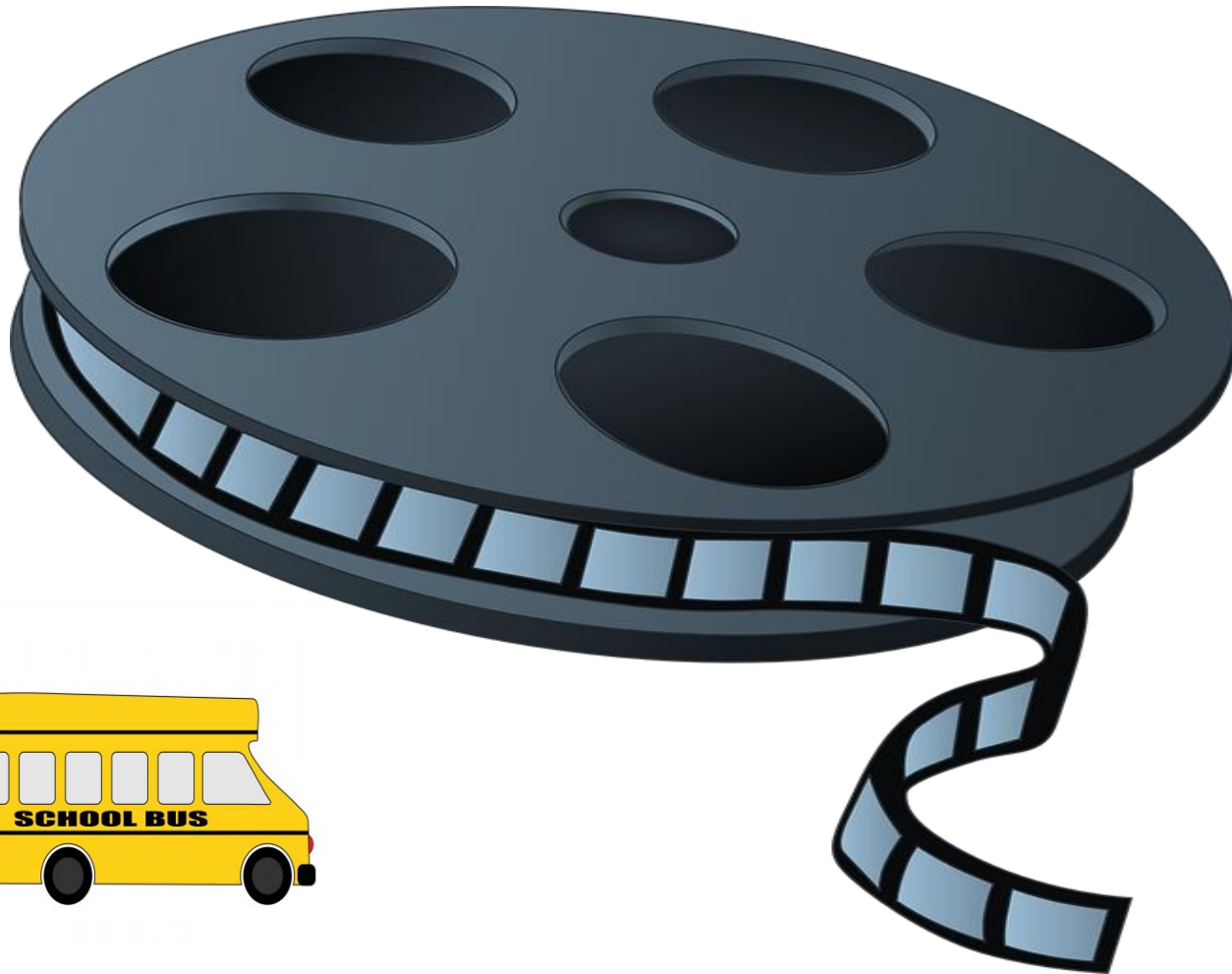
20

- Administrators
- Advanced Placement
- Art
- CAP, OG, Jump Start
- **Community Use of Schools**
- **Equipment**
- Honors Courses
- Full Day Kindergarten
- Library
- Monitors
- Music
- Nursing Services
- Regents Review
- **School Food Service Subsidy**
- School Resource Officer
- Security Supervisors
- Small Class Sizes
- Social Workers
- Student Assistance Counselor
- Student Clubs & Sports
- Technology Support
- Transportation Special Runs



BUS VIDEO PRESENTATION

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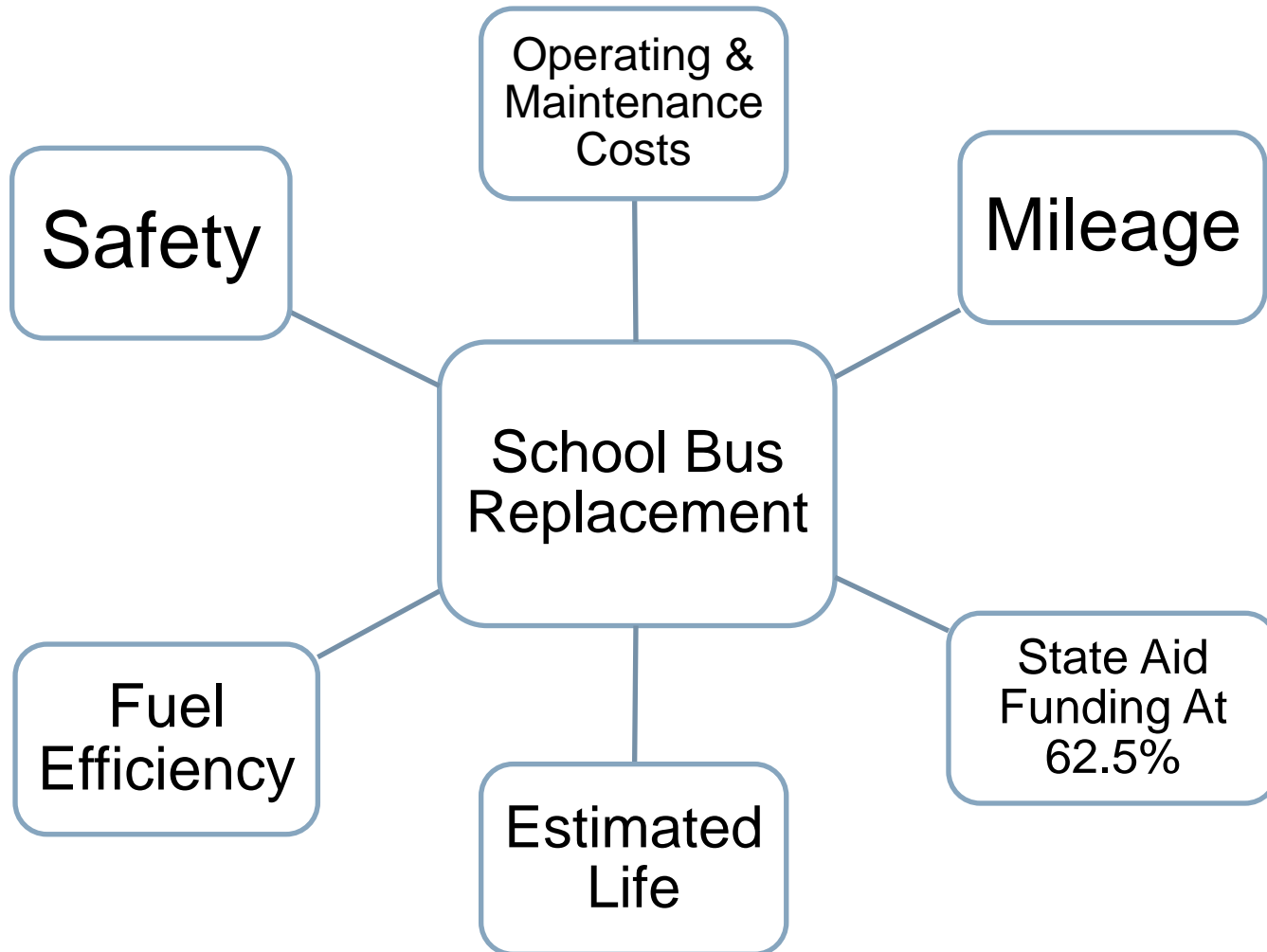
SCHOOL BUS REPLACEMENTS PROPOSITIONS # 2 & 3

Bus Type	Qty	Reserve (Prop #2)	Qty	Borrowing (Prop #3)
Sixty-Six Passenger	2	\$227,484	1	\$113,742
Twenty-Eight Passenger	4	\$237,588	0	\$0
Twenty-Two Passenger	2	\$116,452	0	\$0
Wheelchair Bus	1	\$70,974	0	\$0
Total	9	\$652,498	1	\$113,742



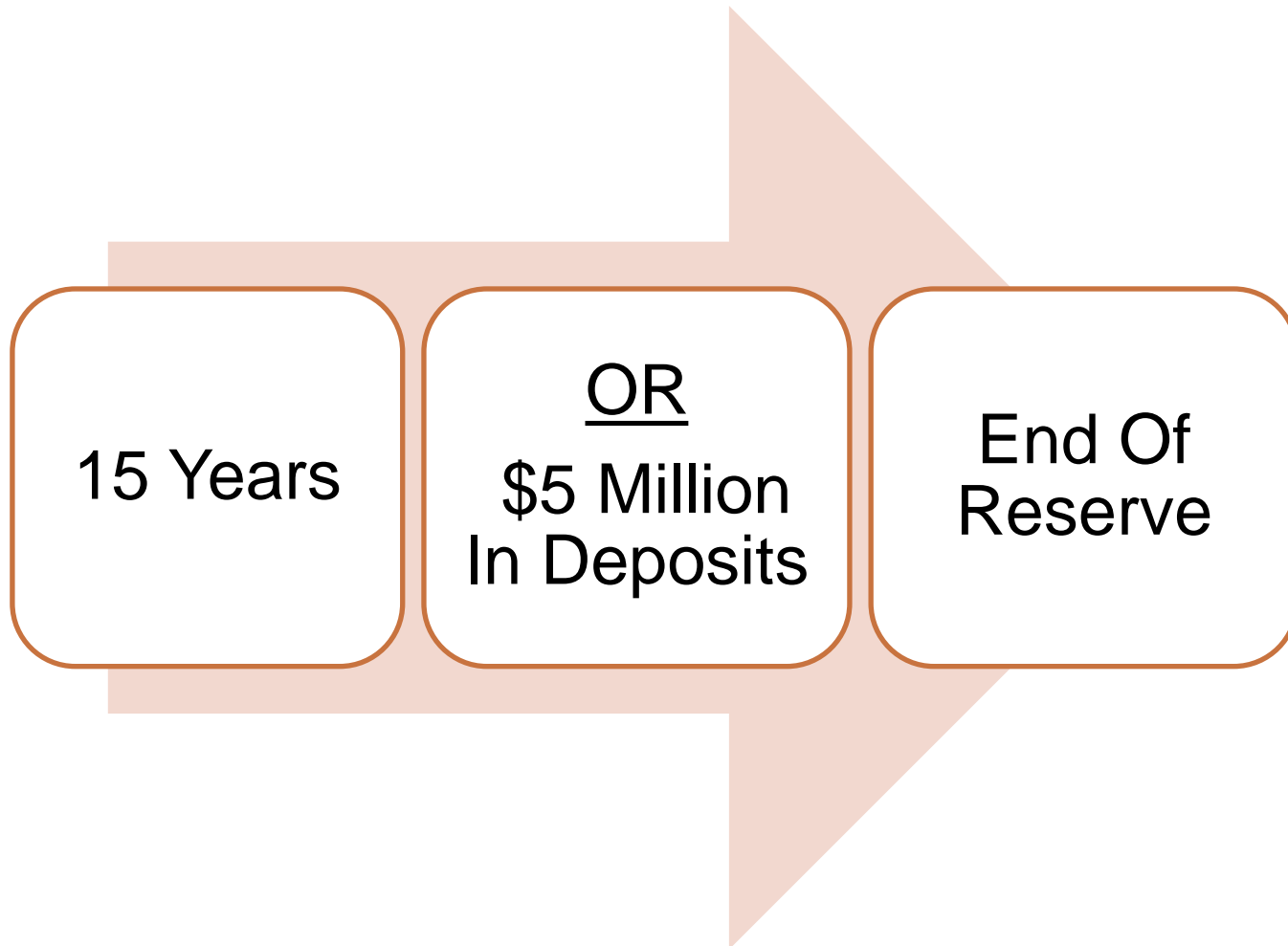
SCHOOL BUS REPLACEMENT DECISION FACTORS

23



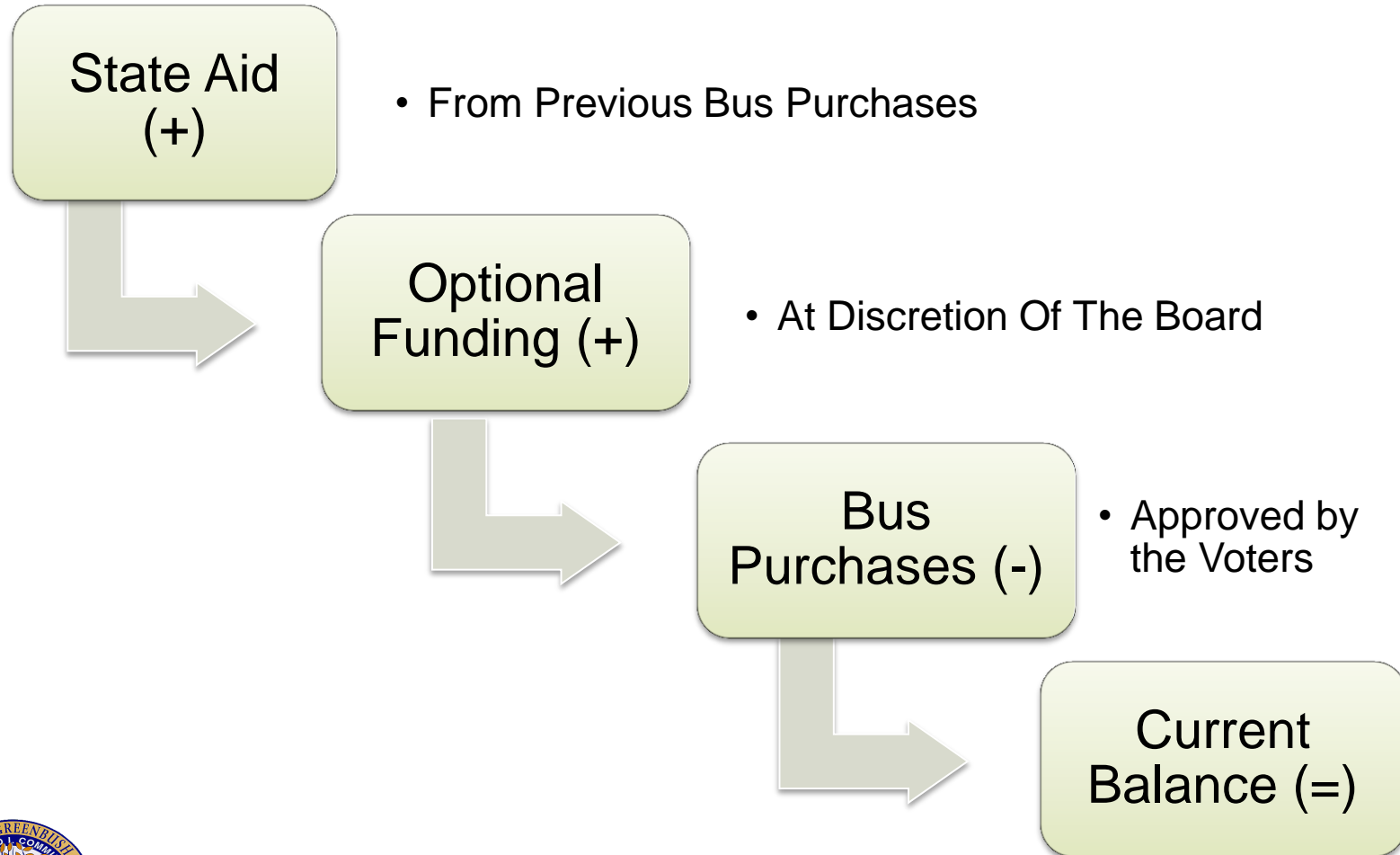
BUS PURCHASE RESERVE PROPOSITION #4

24



BUS PURCHASE RESERVE PROPOSITION #4

25



BUS PURCHASE RESERVE BENEFITS OF A RESERVE

26

Specific

- Only Used for Bus Purchases

Controlled

- Voter Approval for Withdrawals

Flexible

- Board of Education Optional Annual Funding

State Aid

- 62.5% of Eligible Cost Paid Over 5 Years

Cost Reduction

- Borrowing Cost Avoided

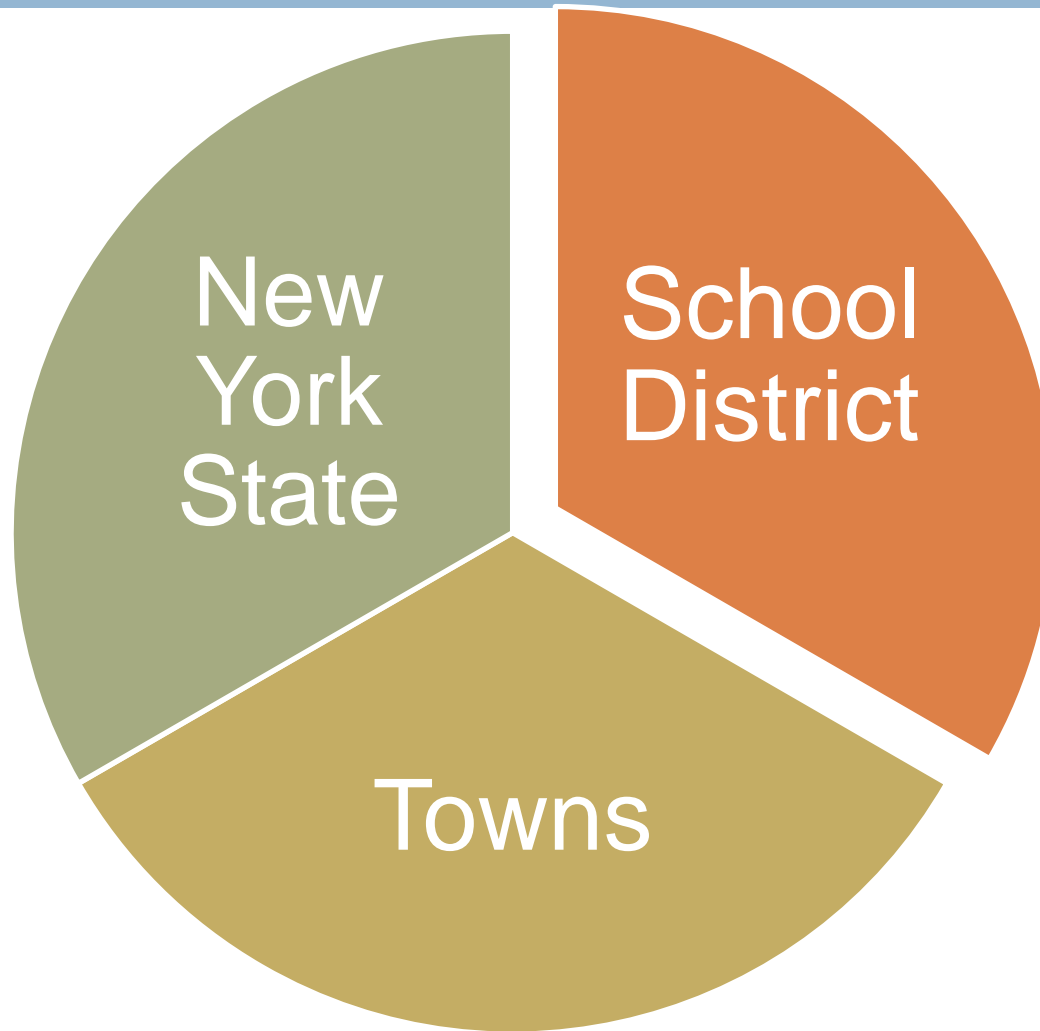
Time Defined

- 15 Years or \$5 Million in Deposits



REFRESHER ON SCHOOL TAXES RESPONSIBILITIES

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REFRESHER ON SCHOOL TAXES SCHOOL RESPONSIBILITIES

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- School Budget
- School Spending
- **Tax Levy & Tax Rates**
- Homestead/Non-Homestead Option
- Offering Voluntary Exemptions
 - Senior Citizens With Limited Incomes
 - Persons With Disabilities & Limited Incomes
 - Veterans Exemptions (Alternative, Cold War & Eligible Funds)
- School Tax Bills



REFRESHER ON SCHOOL TAXES TOWN ASSESSOR RESPONSIBILITIES

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- Market Value Estimates Of Properties
- **Assessment Determination**
- Periodic Reassessment Of Properties
- Level Of Assessment (LOA) Declaration On Roll
(Often Basis For State Determined Equalization Rates)
- Tentative & Final Tax Rolls Preparation
- Exemption Applications & Administration
- Equalization Rate Appeals



REFRESHER ON SCHOOL TAXES NEW YORK STATE RESPONSIBILITIES

30

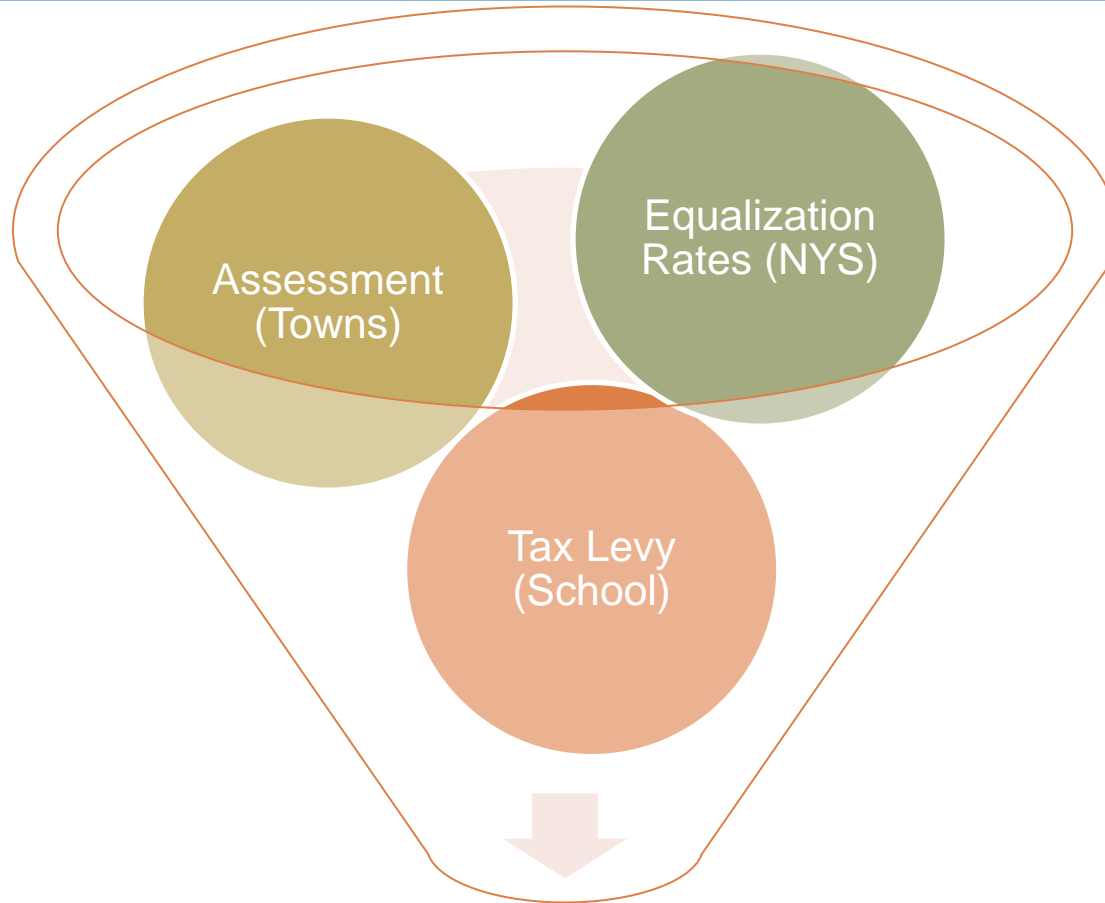
- Education Funding
- School Mandates
- Methods Of Taxation (Income, Sales, Real Property)
- Tax Rate Formulas
- School Tax Relief (STAR) Program & Exemptions
- Tax Rebates
- Laws Authorizing Exemptions
- **Equalization Rates**
- Tax Cap Legislation



REFRESHER ON SCHOOL TAXES

AREAS OF RESPONSIBILITY

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School Tax Bills



REFRESHER ON SCHOOL TAXES TAX LEVY & RATES – SCHOOL DISTRICT

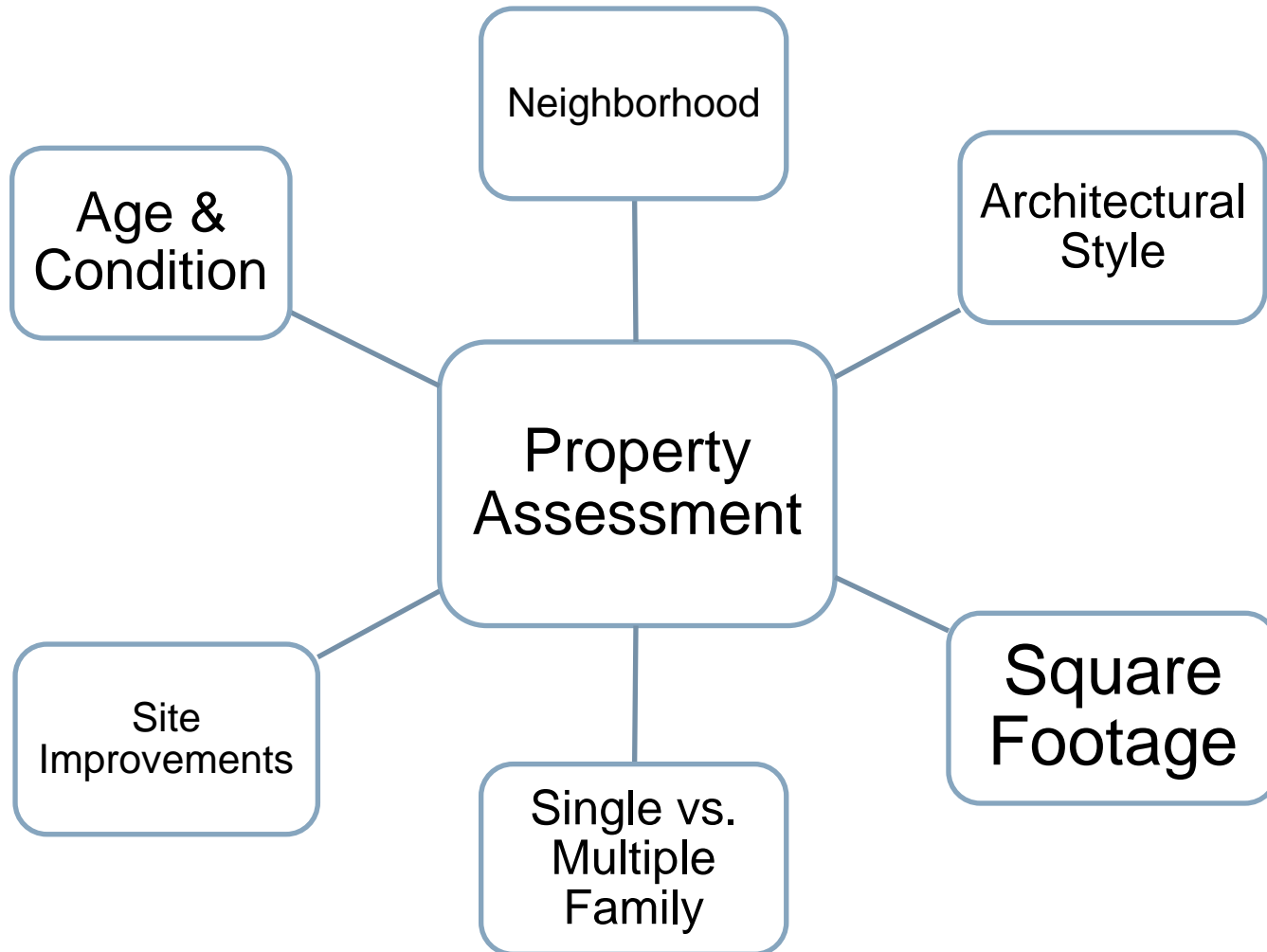
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- 1 • BOE Adoption Of Budget With Tax Levy (April)
- 2 • School Budget Vote (May)
- 3 • Obtain Assessment Roll From Towns (July)
- 4 • Obtain Equalization Rates From NYS (July)
- 5 • Calculate Full (True) Values (August)
- 6 • Allocate Tax Levy By Town Full Value (August)
- 7 • Apply Rates To Assessed Values (August)
- 8 • Issue Tax Bills (September)



REFRESHER ON SCHOOL TAXES PROPERTY ASSESSMENT - TOWN

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REFRESHER ON SCHOOL TAXES PROPERTY ASSESSMENT - TOWN

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Assessment Notification to Taxpayers (Feb 28)

Consultation with Assessor (Mar-Apr)

Complaint to Board of Assessment Review (May)

Grievance Day (May 22)

Assessment Roll Established (July)

Assessment Acceptance or Taxpayer Litigation

Assessments
(Town of EG)



REFRESHER ON SCHOOL TAXES EQUALIZATION RATES – NYS TAX & FINANCE

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Why
Equalization
?

No Fixed Standard For Property Assessment
(1% To 100% Of Full Or True Value)

Not All Municipalities Assess Property At The
Same Percentage Of Market Value
(Our District: 25.14% to 100%)

School District Tax Boundaries Do Not Match
Town & City Boundaries



REFRESHER ON SCHOOL TAXES RESPONSIBILITIES

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