



# ANNUAL BUDGET HEARING 2025-2026 PROPOSED BUDGET

TUESDAY, MAY 6, 2025  
MIDDLE/HIGH SCHOOL LIBRARY  
6:30 PM



## BALLOT PROPOSITIONS

- 2025-2026 Proposed School Budget/Tax Levy
- Bus Acquisition
- Greenville Public Library
- Rensselaerville Public Library
- Board of Education Elections

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## 2025-2026 PROPOSED BUDGET AND TAX LEVY

2024-2025 Budget	\$35,986,371
2025-2026 Proposed Budget	\$37,644,226
Increase Amount	+\$1,657,855
Percent Increase	+4.61%

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2024-2025 Tax Levy	\$18,642,669
2025-2026 Proposed Tax Levy	\$ 18,983,829
Increase Amount	+\$341,160
Percent Increase	+1.83%

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# PURCHASE OF SCHOOL VEHICLES

6 Buses – Summer 2025

5 Year Serial Bond

Not to Exceed \$1,005,182



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# PUBLIC LIBRARY

Any increase to the public library budget must be listed on the ballot and approved by the voters.

## GREENVILLE PUBLIC LIBRARY

- 2024-2025 Budget \$44,500
- Proposed Budget
- \$600 Increase
  - 2025-2026 Budget \$45,100

## RENSSELAERVILLE PUBLIC LIBRARY

- 2024-2025 Budget \$29,919
- Proposed Budget
- \$599 Increase
  - 2025-2026 Budget \$30,518

If the proposition is defeated, the funding is maintained at the same level as previous year.

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# BOARD OF EDUCATION ELECTION

The voters will elect two (2) individuals for a three (3) year term for Board of Education

Listed as they will appear on the 2025-2026 ballot, as per required drawing, are candidates:

- James Bucci
- Maryah Mac Donald
- David G. Finch

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## BUDGET HIGHLIGHTS

**ABLE TO MAINTAIN PROGRAMMING, SERVICES, AND  
STUDENT OPPORTUNITIES AT CURRENT LEVEL**

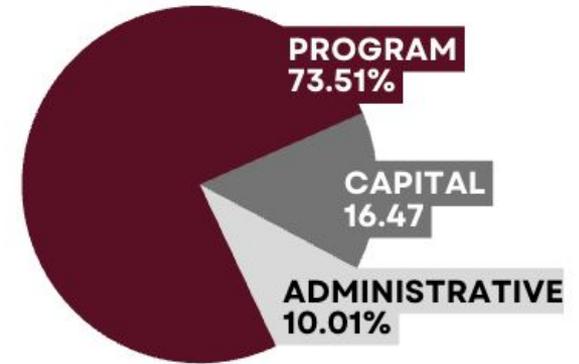
**ABLE TO KEEP THE TAX LEVY WITHIN THE TAX CAP**

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# PROPOSED BUDGET 2025-2026 - 3 PART BUDGET

Component	2024-2025 Budget	2025-2026 Proposed	Change \$	Change %	% of Budget
Administrative	\$3,657,909	\$3,769,300	\$111,391	3.05%	10.01%
Capital	\$5,394,128	\$6,201,436	\$807,308	14.97%	16.47%
Program	\$26,934,334	\$27,673,490	\$739,156	2.74%	73.51%
<b>Total</b>	<b>\$35,986,371</b>	<b>\$37,644,226</b>	<b>\$1,657,855</b>	<b>4.61%</b>	<b>100.00%</b>



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# ADMINISTRATIVE COMPONENT

Function	Code	2024-2025 Budget	2025-2026 Proposed	Change \$	Change %	% of Admin Component
Board of Education	1099	\$34,779	\$34,835	\$56	0.16%	0.92%
Central Administration	1299	\$247,433	\$260,270	\$12,837	5.19%	6.90%
Finance	1399	\$420,242	\$419,441	-\$801	-0.19%	11.13%
Legal Services (50%)	1420	\$31,200	\$30,000	-\$1,200	-3.85%	0.80%
Personnel/Human Resources	1430	\$214,467	\$229,469	\$15,002	7.00%	6.09%
Public Information/Printing	1480	\$102,744	\$106,970	\$4,226	4.11%	2.84%
Other Central Services	1660	\$44,450	\$44,900	\$450	1.01%	1.19%
Data Processing	1680	\$67,437	\$55,725	-\$11,712	-17.37%	1.48%
Insurance	1910	\$175,975	\$218,900	\$42,925	24.39%	5.81%
School Association Dues	1920	\$27,000	\$27,000	\$0	0.00%	0.72%
Other Special Items (BOCES Admin. Costs & Bond Expenses)	1989	\$317,289	\$334,264	\$16,975	5.35%	8.87%
Curriculum Development	2010	\$135,525	\$140,063	\$4,538	3.35%	3.72%
Regular School Supervision	2020	\$753,175	\$795,435	\$42,260	5.61%	21.10%
Research, Evaluation & Planning	2060	\$24,200	\$12,261	-\$11,939	-49.33%	0.33%
In-Service Education	2070	\$150,063	\$138,183	-\$11,880	-7.92%	3.67%
Instruction	2999	\$198,020	\$204,306	\$6,286	3.17%	5.42%
Employee Benefits	9098	\$713,910	\$717,278	\$3,368	0.47%	19.03%
<b>Total, Administrative Budget</b>		<b>\$3,657,909</b>	<b>\$3,769,300</b>	<b>\$111,391</b>	<b>3.05%</b>	<b>100.00%</b>

# CAPITAL COMPONENT

Function	Code	2024-2025 Budget	2025-2026 Proposed	Change \$	Change %	% of Capital
Operation & Maintenance	1620	\$2,266,640	\$2,298,258	\$31,618	1.39%	37.06%
Judgement & Claims	1930	\$1,000	\$1,000	\$0	0.00%	0.02%
Refund of Taxes	1964	\$1,000	\$1,000	\$0	0.00%	0.02%
Purchase of Bus/Van	5510	\$0	\$0	\$0	0.00%	0.00%
Inter-fund Transfer to Capital	9530	\$0	\$0	\$0	0.00%	0.00%
Employee Benefits	9098	\$725,176	\$722,382	-\$2,794	-0.39%	11.65%
Debt Service-Serial Bonds	9799	\$2,000,312	\$3,178,796	\$1,178,484	58.92%	51.26%
Debt Service-BAN	9799	\$400,000	\$0	-\$400,000	-100.00%	0.00%
<b>Total, Capital Budget</b>		<b>\$5,394,128</b>	<b>\$6,201,436</b>	<b>\$807,308</b>	<b>14.97%</b>	<b>100.00%</b>

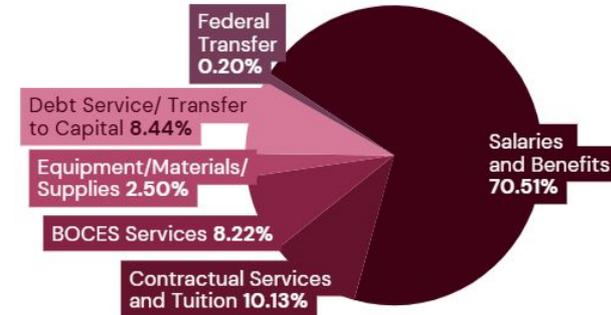
# PROGRAM COMPONENT

Function	Code	2024-2025 Budget	2025-2026 Proposed	Change \$	Change %	% of Program
Legal Services (50%)	1429	\$31,200	\$30,000	-\$1,200	-3.85%	0.11%
Instruction	2999	\$17,268,321	\$17,594,445	\$326,124	1.89%	63.58%
District Transportation	5510	\$1,533,513	\$1,624,745	\$91,232	5.95%	5.87%
Garage Building	5530	\$34,200	\$36,500	\$2,300	6.73%	0.13%
Contract Transportation	5540	\$415,330	\$613,200	\$197,870	47.64%	2.22%
Employee Benefits	9098	\$7,581,770	\$7,698,600	\$116,830	1.54%	27.82%
Inter-fund Transfer Federal	9530	\$70,000	\$76,000	\$6,000	8.57%	0.27%
Inter-fund Transfer Food Service	9530	\$0	\$0	\$0	0.00%	0.00%
<b>Total, Program Budget</b>		<b>\$26,934,334</b>	<b>\$27,673,490</b>	<b>\$739,156</b>	<b>2.74%</b>	<b>100.00%</b>



# PROPOSED BUDGET 2025-2026 - EXPENDITURES BY CATEGORY

Description	2024-2025 Budget	2025-2026 Proposed	Change \$	Change %	% of Total Budget
Salaries & Benefits	\$26,314,140	\$26,542,643	\$228,503	0.87%	70.51%
Contractual Services & Tuition	\$3,279,300	\$3,811,984	\$532,684	16.24%	10.13%
BOCES Services	\$3,016,194	\$3,094,808	\$78,614	2.61%	8.22%
Debt Service/ Inter-fund Transfer to Capital	\$2,400,312	\$3,178,796	\$778,484	32.43%	8.44%
Inter-fund Transfer to Federal/Food Service	\$70,000	\$76,000	\$6,000	8.57%	0.20%
Equipment/Materials & Supplies/Textbooks	\$906,425	\$939,995	\$33,570	3.70%	2.50%
<b>Total, Rollover Budget</b>	<b>\$35,986,371</b>	<b>\$37,644,226</b>	<b>\$1,657,855</b>	<b>4.61%</b>	<b>100.00%</b>

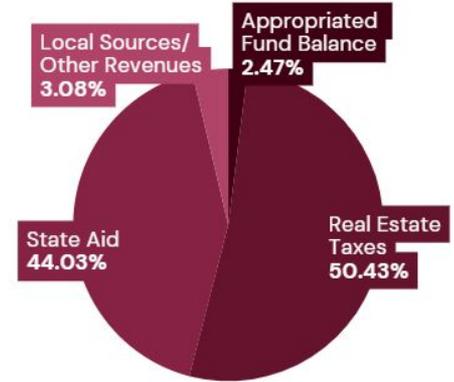


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# REVENUES PROPOSED BUDGET 2025-2026

Description	2024-2025 Budget	2025-2026 Proposed	Change \$	Change %	% of Total Revenues
Appropriated Fund Balance/Reserves	\$871,133	\$929,133	\$58,000	6.66%	2.47%
Real Estate Taxes	\$18,642,669	\$18,983,829	\$341,160	1.83%	50.43%
State Aid	\$15,142,002	\$16,573,550	\$1,431,548	9.45%	44.03%
Local Sources/Other Revenues	\$1,330,567	\$1,157,714	-\$172,853	-12.99%	3.07%
<b>Total, Estimated Revenues</b>	<b>\$35,986,371</b>	<b>\$37,644,226</b>	<b>\$1,657,855</b>	<b>4.61%</b>	<b>100.00%</b>



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# PROPERTY TAX CAP

- 8 step formula used to determine maximum allowable tax levy amount, setting a threshold for voter approval.
- To provide property tax relief by “limiting” the annual growth in taxes by schools, counties, towns, and villages.
- As part of the 2025-2026 School year, six (6) Solar PILOTs (Payment in Lieu of Taxes) were a part of the Tax Cap calculation.

Maximum Tax Levy  
Limit Calculated  
**\$ 18,983,829**

Increase of  
+1.83% or **\$ 341,160**

Difference of  
**\$0**

Proposed  
Tax Levy  
**\$18,983,829**

Increase of  
+1.83% or **\$ 341,160**

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# PROPERTY TAX CAP & TAX LEVY

School Year	Real Estate Taxes (Including STAR)	Increase in Tax Levy (\$)	Increase in Tax Levy (%)
2021-2022	\$17,358,979	\$ 197,359	1.15%
2022-2023	\$17,749,556	\$ 390,577	2.25%
2023-2024	\$18,187,970	\$ 438,414	2.47%
2024-2025	\$18,642,669	\$ 454,699	2.50%
2025-2026	\$18,983,829	\$341,160	1.83%

Tax cap calculation reflects a tax levy limit of 1.83% or \$18,983,829

Proposing a tax levy increase of 1.83% or \$18,983,829

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# SCHOOL TAX LEVY

School Year	Real Estate Taxes (Including STAR)	Increase in Tax Levy (\$)	Increase in Tax Levy (%)
2021-2022	\$17,358,979	\$ 197,359	1.15%
2022-2023	\$17,749,556	\$ 390,577	2.25%
2023-2024	\$18,187,970	\$ 438,414	2.47%
2024-2025	\$18,642,669	\$ 454,699	2.50%
2025-2026	\$18,983,829	\$341,160	1.83%

This is the Tax Limit for the School Tax Levy –  
**It is NOT the limit on individual tax rates.**

Tax Rates are controlled by assessments & equalization rates which are not known until August 2025.

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# GREENVILLE CSD TAX BASE

- Consists of eleven (11) Towns in three (3) Counties
- Factors affecting individual tax rates:
  - New properties added to the assessment rolls
  - Properties removed from the assessor rolls
    - i.e., property change in tax exemption status
  - Changes in assessed values
  - Changes in equalization rates
  - Change in assessed value or equalization rate in one (1) town will affect the proportion of tax levied for that town and all other towns

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# ESTIMATED STATE AID FOR 2025-2026

The State Government is still in negotiations with the state budget. These budget numbers are based on the Governor's office with adjustments to foundation aid and our expense driven aids.

Category	2025-2026 Proposal Executive Budget	2024-2025 Budget	2025-2026 Proposed	Change \$	Change %
Foundation Aid	\$10,566,976	\$10,401,734	<b>\$10,618,776</b>	\$217,042	2.09%
Building Aid	\$1,699,715	\$1,382,860	<b>\$2,382,186</b>	\$999,326	72.27%
BOCES	\$1,079,146	\$1,004,143	<b>\$1,079,146</b>	\$75,003	7.47%
Textbook	\$88,542	\$87,338	<b>\$88,542</b>	\$1,204	1.38%
Software	\$17,092	\$16,778	<b>\$17,092</b>	\$314	1.87%
Transportation	\$1,605,546	\$1,556,597	<b>\$1,558,014</b>	\$1,417	0.09%
High Tax	\$281,504	\$281,504	<b>\$281,504</b>	\$0	0.00%
Public High Cost	\$91,976	\$74,237	<b>\$108,290</b>	\$34,053	45.87%
Private Excess Cost	\$257,370	\$336,811	<b>\$440,000</b>	\$103,189	30.64%
<b>Totals:</b>	<b>\$15,687,867</b>	<b>\$15,142,002</b>	<b>\$16,573,550</b>	<b>\$1,431,548</b>	<b>9.45%</b>



# APPROPRIATED FUND BALANCE

School Year	Planned Fund Balance	Unplanned Fund Balance	Total Fund Balance Appropriated	Change from Prior Year (\$)	Change from Prior Year (%)
2021-2022	\$ 490,000	\$ 331,872	\$ 821,872	\$ (106,768)	-11.50%
2022-2023	\$ 490,000	\$ 381,133	\$ 871,133	\$ 49,261	5.99%
2023-2024	\$ 490,000	\$ 381,133	\$ 871,133	\$ -	0.00%
2024-2025	\$ 490,000	\$ 381,133	\$ 871,133	\$ -	0.00%
2025-2026	\$ 605,000	\$ 324,133	\$ 929,133	\$ 58,000*	6.66%

\* Increase is for specific purpose of funding replacement of bus lift.

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# LOCAL SOURCES - (OTHER REVENUES)

Local Sources	2024-2025 Budget	2025-2026 Proposed	Total \$ Incr/Decr	Total % Incr/Decr
Payment In-Lieu of Taxes (PILOT)	\$107,367	\$109,514	\$2,147	2.00%
Health Insurance Refund	\$175,000	\$175,000	\$0	0.00%
Interest/Pen. On Taxes	\$38,000	\$38,000	\$0	0.00%
Library & Textbook Fines	\$200	\$200	\$0	0.00%
Tuition - Other Districts	\$325,000	\$335,000	\$10,000	3.08%
Interest & Earnings - Deposits	\$125,000	\$145,000	\$20,000	16.00%
Private School - Related Services	\$35,000	\$35,000	\$0	0.00%
Intrafund Transfer-Debt Service	\$205,000	\$0	-\$205,000	-100.00%
Miscellaneous	\$320,000	\$320,000	\$0	0.00%
<b>Total Other Revenue</b>	<b>\$1,330,567</b>	<b>\$1,157,714</b>	<b>-\$172,853</b>	<b>-12.99%</b>

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# BUDGET COMPARISON OVER 5 YEARS

School Year	Budget	Change \$	Change %
2021-2022	\$32,886,167	\$633,152	1.96%
2022-2023	\$33,697,442	\$811,275	2.47%
2023-2024	\$34,227,771	\$530,329	1.57%
2024-2025	\$35,986,371	\$1,758,600	5.14%
2025-2026	\$37,644,226	\$1,657,855	4.61%

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# WHAT IF THE BUDGET IS DEFEATED?

- Either:
  - Second Budget Vote **OR** Board of Education adopts a Contingent Budget
- Contingent Budget
  - The contingent budget amount is \$ 37,303,066
  - An increase of \$ 1,316,695 or 3.66% from the 2024-2025 budget
  - Cannot exceed the 2024-2025 Tax Levy
  - A reduction of \$ 341,160 to the 2025-2026 proposed budget in planned spending and programs would be required.
  - By New York State Law, this includes removal of non-contingent items, such as new equipment purchases, field trips, athletics, extracurricular activities and the requirement of charging for building use.

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# VOTING INFORMATION

- When?
  - Tuesday, May 20, 2025
  - Polls are open 1:00 pm - 9:00 pm
- Where?
  - Scott M. Ellis Elementary School Cafeteria
- What are the Propositions?
  - Proposed 2025-2026 School Budget
  - Board of Education Elections
  - Bus Acquisition
  - Greenville Library
  - Rensselaerville Library



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THANK YOU

QUESTIONS?



Check out the Greenville CSD Budget webpage for more Information:  
[Budget Workbook 2025-2026](#)

Or email Greenville CSD budget questions: [budget@greenvillescd.org](mailto:budget@greenvillescd.org)

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