



Germantown Central School

2021-2022 Budget Proposal

March 1, 2022:

Submit 2022-23 calculation for tax levy limit to OSC, Tax & Finance & SED

April 6, 2022:

Present the 2022-23 Operational & General Support Budget to the BOE for review and comment

April 6, 2022:

Present the 2022-23 Debt Service, Employee Benefits, Instructional & Special Education budget to the BOE for review and comment

April 13, 2022:

Board of Education considers adoption of finalized 2022-23 educational plan and budget. District submits property tax report card to SED within 24 hours of adoption

April 13, 2022:

Final date for Budget adoption by the BOE, budget document available to public, plan for voting with Columbia County Board of Elections of adoption

All other dates are to be announced by NYS and NYSED



Budget Calendar

1. Begin with 3 years of actual spending.
2. Revenue State Aid Numbers and make adjustment based on actual numbers.
3. Calculate Tax levy.
4. Adjust Budget model for known increases (Salary, Debt, Etc.).
5. Review implications of previous years' budget
6. Talk to other departments (Building and Grounds, Café, Etc.).
7. Meanwhile, design program based on STUDENT NEEDS for next year
 - a. Leadership Team meets to review enrollment, IEPs and assessment results to recommend a program that is aligned with the district's vision and focus goals.
 - b. All support areas meet with Superintendent to review expenses, explore new ideas for increased efficiency and make recommendations..
8. Review adjustments with Board of Education.



Budget Process

ACCOUNT	2018-19	2019-20	2020-21	21/22 Budget	22/23 Proposed Budget
A 10....BOARD OF EDUCATION	5,765	10,100	5,098	9,500	6,000
A 12....CENTRAL ADMINISTRATION	230,093	240,700	249,056	204,200	207,100
A 13....FINANCE (BUSINESS ADMIN)	264,714	262,800	275,000	267,821	314,752
A 14....STAFF (LEGAL & BOCES)	109,684	124,600	109,088	92,542	101,000



Board of Education, District Office, Legal Expenses, BOCES

Account	2018-19	2019-20	2020-21	21/22 Budget	22/23 Proposed Budget
A 1620...Operation of Plant-	550,823	675,200	605,666	769,7460	772,000
A 1621...Maintenance of Plant	270,260	371,036	1,073,597	497,247	246,000
A 1622...Security	0	0	40,000	40,800	40,000
A 1680... Central Data Processing	73,873	77,000	100,307	93,000	90,000
A 19... Special Items	126,198	211,000	221,868	237,610	240,117

Operations, Maintenance, Central Data Processing, Special Items



Account	2018-19	2019-20	2020-21	21/22 Budget	22/23 Proposed Budget
A 2020...Supervision- Regular School	330,291	341,900	341,054	351,836	348,800
A 2060 -70... Research, Planning & Evaluation Inservice Training (Combined)	108,000	106,100	69,510	70,000	90,000
A 2110... Teaching-Regular School (Including Summer Programs)	3,537,578	4,074,800	3,331,461	3,819,414	3,768,690
A 2250... Programs- Students W/Disabilities	2,000,665	2,308,920	2,000,557	2,297,923	2,191,300
A 2280... BOCES Occ. Ed. Services-	259,619	241,000	250,879	278,500	250,000

Teaching & BOCES Programs



Account	2018-19	2019-20	2020-21	21/22 Budget	22/23 Proposed Budget
A 2610...School Library& Audiovisual - No Library Media Specialist	50,198	56,600	32,296	41,463	37,050
A 2630...Instructional Technology	199,324	223,000	257,158	248,751	231,800
A 2810...Guidance-Reg School	125,122	137,600	133,625	127,100	143,800
A 2815...Health SVCS-Reg School	93,229	94,800	98,891	91,200	81,500
A 2825...Social Work Reg Sch	60,600	61,300	65,700	69,200	143,000
A 2850...Co-Curricular Activities	62,052	54,450	22,842	67,898	42,000
A 2855... Athletics	144,870	171,500	219,949	159,978	372,800

Library, Technology, Guidance, Health Services, Social Worker, Extra-Curricular, Athletics, Transportation



Account	2018-19	2019-20	2020-21	21/22 Budget	22/23 Proposed Budget
A55...District Transportation Services	585,809	891,850	732,416	958,750	1,154,050
A 9010.. State Retirement	81,229	100,000	92,086	173,852	125,000
A 9020...Teachers' Retirement	601,711	515,000	531,454	638,000	650,000
A 9030...Social Security	354,985	543,000	432,877	521,861	544,760
A 9040...Workers' Comp	39,577	0	61,606	0	49,000
A 9050...Unemployment Ins.	2,828	0	27,671	0	0
A 9060...Hospital, Medical & Dental Insurance	2,951,953	3,069,800	3,359,122	3,330,000	3,668,650
A 9089...Retirement Sick Pay	0	0	69,074	0	0
A9711...Debt Service	465,823	575,298	674,525	854,200	865,000
A9901...Transfer to other Funds	105,948	0	130,000	142,000	130,000

RETIREMENT, EMPLOYEE BENEFITS, DEBT SERVICE, TRANSFER TO OTHER FUNDS



State Aid		Other Revenue	
Foundation Aid	3,910,073	Interest & Penalties	20,000
Building Aid	436,551	Interest on Deposits	30,000
Excess Cost Aid	149,702	BOCES Refund	30,000
BOCES	339,263	Refund of Prior Year Expense	85,000
Transportation	384,493	Donations	10,000
Software, Library Textbooks	3,346	Medicaid	50,000
Computer Hardware Aid	39,920		225,000
High Tax Aid	143,137		
SUFDPK	380,000	Local Revenue	
		Real Property Tax	9,343,160
		STAR	649,525
	5,786,485		9,992,685
	Total Revenue	16,004,170	

Anticipated Revenue



- The spending plan, as presented, is the product of an extensive examination of previous years' expenses, revenue reductions due to the COVID-19 emergency and the anticipated needs of our students in 2022-23.
- This spending plan is within the tax levy limit (tax cap) of 2.69%.

	Spending Plan	Anticipated Revenues
Recommend Expenses	16,904,170	
Anticipated Revenues		16,004,170
Appropriated Fund Balance Fund		900,000
	16,904,170	16,904,170



Summary
