



Germantown Central School

2019-2020 Budget Proposal

November 2018-April 2019: Leadership Team Meets to discuss budget for 2019-20

November 14, 2018: BOE Adoption of budget calendar:

February 13, 2019: Present 2019-20 preliminary budget forecast & budget assumptions to the BOE.

March 1, 2019: Submit 2019-20 calculation for tax levy limit to OSC, Tax & Finance & SED

March 13, 2019 Board of Education Meeting: Present 2019-20 Operational and General Support Budget to the BOE for review and comment (BOE, District & Business Admin, Operations & Maintenance, and General Support)

March 27, 2019 Special Board of Education Meeting: Present 2019-20 Debt Service, Employee Benefits, Transportation, Instructional, and Special Education budget to BOE for review and comment.

April 2-5 2019: Legal Notice of School Budget Hearing and Annual Budget Vote.

April 17, 2019 Board of Education Meeting: Board of Education considers adoption of finalized 2019-20 educational plan and budget. District submits property tax report card to SED within 24 hours of adoption.

April 22, 2019: Last Day to submit petitions for Board of Education candidates.

April 27, 2019: Final date for budget adoption by the BOE, budget document available to public, plan for voting with Columbia County Board of Elections.

April/May 2019: Budget available at the school, and public/free association libraries in the district

May 8, 2019: Budget Hearing

May 9-15, 2019: Budget notices mailed to all residents

May 21, 2019: Annual Meeting/Board Election/Budget Vote, 12:00 PM – 9:00 PM



Budget Calendar

The Germantown School District is a comprehensive, rural public school district that is dedicated to providing opportunity, resources, environment, and instruction so that all students may be productive, successful, independent, responsible and contributing members of our global society.



GCSD Vision

Mission: Improve Student Achievement,
Graduate All Students & Promote Student
Social/Emotional Wellness

Focus Areas:

Academic Intervention Services ~ Response to Intervention

Instructional Technology

Data Driven Instruction

Student Attendance



District Mission & Focus Areas

Germantown Central School District Tax Levy Limit Calculation

		2019-20
Prior Year Tax Levy		\$ 8,921,260
Tax Base Growth Factor	x	1.0065
		8,979,248
Prior year PILOT	+	-
		8,979,248
Prior year exemptions (Capital Levy, net of State Aid)	-	286,573
Adjusted Prior Year Levy		8,692,675
Allowable Growth Factor (Lesser of CPI or 2%)*	x	1.0200
		8,866,529
PILOTs for coming year	-	-
		8,866,529
Available Carryover		-
Tax Levy Limit (reported to Comptroller's Office on March 1)	=	8,866,529
Coming school year exemptions		449,060
Maximum Allowable Levy (requiring simple majority vote)**		\$ 9,315,588
Percentage increase over prior year tax levy		4.42%



State Aid	19-20 Executive Budget Proposal	19-20 Proposed Budget	Difference
Foundation Aid	\$3,648,346	\$3,675,640	\$27,294
Universal Pre-K	\$380,000	\$210,000	(170,000)
Building Aid	235,593	226,200	(9,393)
Excess Cost Aid	175,272	212,500	37,228
BOCES Aid	356,008	336,700	(19,308)
Transportation	318,328	360,000	41,672
Textbooks	42,146	41,705	(441)
Computer Hardware Aid	3,347	3,347	-
High Tax Aid	143,067	143,067	-
	\$5,302,107	\$5,209,159	-\$92,948

State Aid Revenue

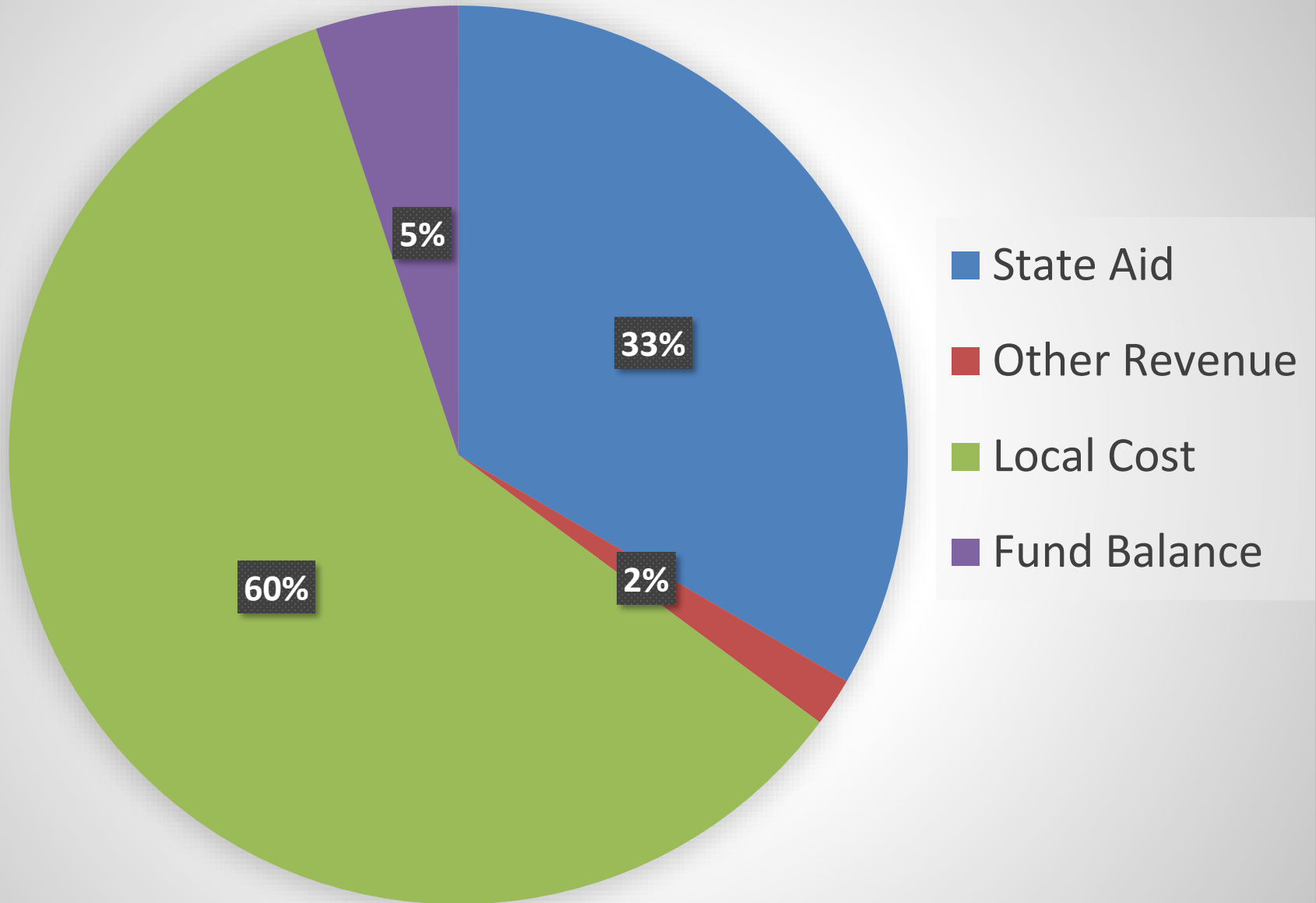


Other Revenue	18-19 Budget	19-20 Proposed Budget	Difference
Interest & Penalties	\$ 20,000	\$ 20,000	\$ -
Interest on Deposits	17,000	26,000	9,000
BOCES Refund	15,000	30,000	15,000
Refund of Prior Year Expense	180,000	150,000	(30,000)
Donations	9,000	1,000	(8,000)
Medicaid	45,000	45,000	-
	\$ 286,000	\$ 272,000	\$ (14,000)

Other Revenue



19-20 Estimated Revenue



ACCOUNT	2015-16	2016-17	2017-18	18-19 Budget	19/20 Proposed Budget
A 10....BOARD OF EDUCATION	9,362	9,160	4,146	10,100	10,100
A 12....CENTRAL ADMINISTRATION	215,651	217,466	222,902	235,600	240,700
A 13....FINANCE (BUSINESS ADMIN)	156,149	182,485	217,917	256,500	262,800
A 14....STAFF (LEGAL & BOCES)	42,826	42,223	48,453	133,500	124,600



Board of Education, District/Business Offices, Legal Expenses, BOCES

ACCOUNT	2015-16	2016-17	2017-18	18/19 Budget	19/20 Proposed Budget
A 1620...OPERATION OF PLANT	492,498	485,353	493,999	676,500	675,200
A 1621...MAINTENANCE OF PLANT	388,415	258,605	270,260	263,000	282,000
A 1680...CENTRAL DATA PROCESSING	61,005	57,318	73,639	75,000	77,000
A 19....SPECIAL ITEMS	106,316	102,460	121,431	216,000	211,000



Operations, Maintenance, Central Data Processing, Special Items

ACCOUNT	2015-16	2016-17	2017-18	18/19 Budget	19/20 Proposed Budget
A 2020....SUPERVISION-REGULAR SCHOOL	327,209	363,763	341,106	340,700	341,900
A 2060....RESEARCH, PLANNING & EVALUAT	69,687	68,431	66,500	68,000	68,100
A 2070....INSERVICE TRAINING-INSTRUCTION	43,985	45,325	37,671	40,800	38,000
A 2110....TEACHING-REGULAR SCHOOL	3,397,705	3,547,223	3,600,793	3,777,820	4,153,000
A 2250....PROGRAMS-STUDENTS W/ DISABIL	1,757,560	1,729,837	1,577,920	2,200,700	2,213,920
A 2280...BOCES Occ. Ed. Services	225,198	252,751	292,329	233,200	241,000



Teaching & BOCES Programs



ACCOUNT	2015-16	2016-17	2017-2018	18/19 Budget	19/20 Proposed Budget
A 2610....SCHOOL LIBRARY & AUDIOVISUAL	147,148	70,056	68,925	75,500	77,600
A 2620....EDUCATIONAL TELEVISION	7,956	8,785	7,698	5,400	7,300
A 2630....INSTRUCTIONAL TECHNOLOGY	132,513	143,135	240,246	209,300	223,000
A 2810....GUIDANCE-REGULAR SCHOOL	123,557	133,147	137,026	146,100	137,600
A 2815....HEALTH SERVICES-REGULAR SCHOOL	63,711	68,232	85,164	90,900	94,800
A 2825....SOCIAL WORK SRVC-REG SCHOOL	-	-	59,437	60,500	61,300
A 2850....CO-CURRICULAR ACTIV-REG SCHL	44,227	47,931	51,402	60,800	64,450
A 2855....INTERSCHOL ATHLETICS-REG SCHL	128,967	134,610	149,172	165,800	171,500
A 55....DISTRICT TRANSPORTATION SERVICE	727,407	792,331	820,904	892,500	887,437



SAIL TO SUCCESS

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



ACCOUNT	2015-16	2016-17	2017-2018	18/19 Budget	19/20 Proposed Budget
A 9010....STATE RETIREMENT	(11,934)	117,519	110,704	135,000	100,000
A 9020....TEACHERS' RETIREMENT	656,307	596,737	472,317	615,000	515,000
A 9030....SOCIAL SECURITY	432,692	447,103	441,629	510,000	535,000
A 9040....WORKERS' COMPENSATION	28,952	32,749	34,612	-	-
A 9050....UNEMPLOYMENT INSURANCE	-	10,685	9,823	-	-
A 9060...HOSPITAL, MEDICAL & DENTAL INS	2,434,343	2,452,701	2,477,025	2,818,250	3,069,750
A 9089...Retirement Sick Pay	9,150	52,303	14,945	-	-
A 9711....Debt Service	951,850	923,660	898,940	421,139	575,298
A 9901....TRANSFER TO	122,732	117,396	121,300	130,000	130,000



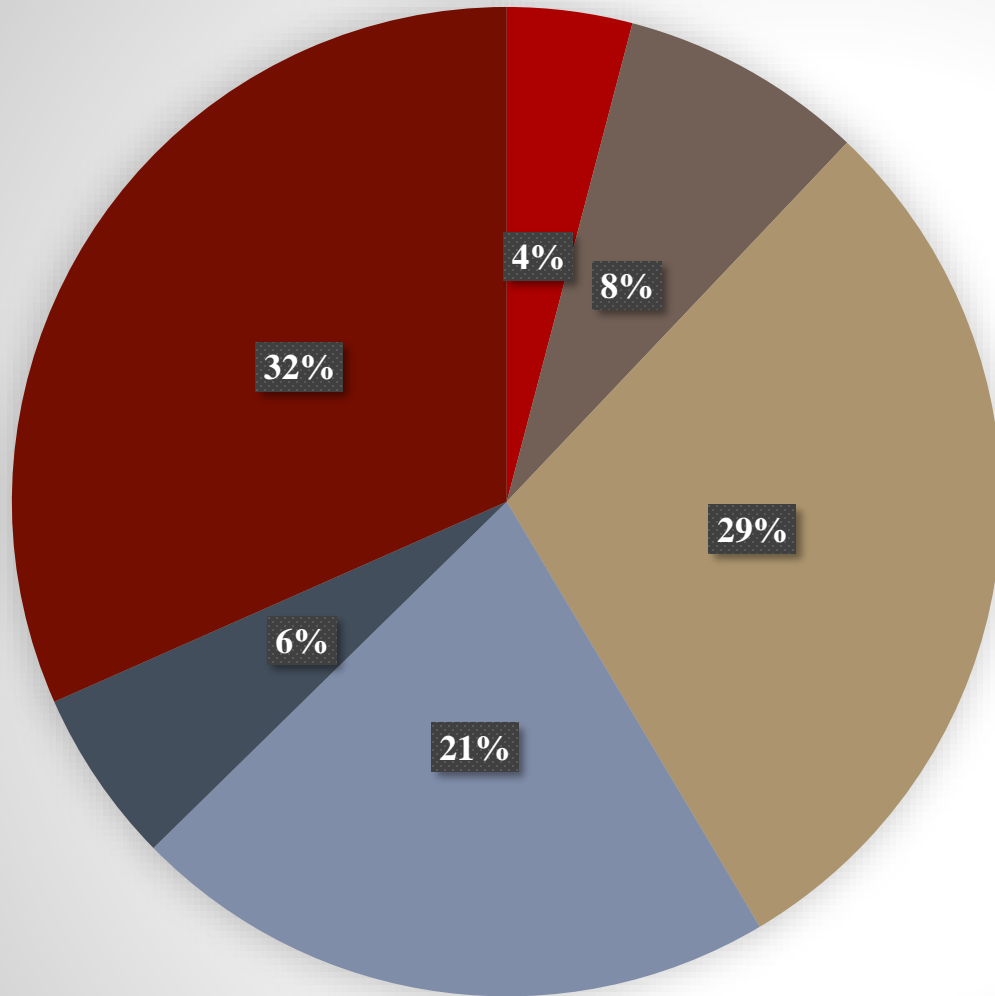
Retirement, Employee Benefits, Debt Service and Transfer to Capital

Item	Description	Proposed 2019-20
General Support	Board of Education, District Central Administration, Business Administration, Finance, Legal Services, BOCES Support	638,200
Operations	Operation of Plant, Maintenance of Plant, Insurance BOCES Support	1,245,200
Teaching-Regular School	Principals, Teachers, Support Personnel, Professional Development, Special Programs for Students (Outside of GCSD), Textbooks, Supplies, Equipment, BOCES Support	4,502,400
Special Ed., Occ.Ed., Tech, Guidance, Library, Health, Extra-Curricular	Programs/Staff for students with disabilities, BOCES Occupational Education programs, Regular Education Summer Programs, School Library, Instructional Technology, Guidance Services, Health Services, Co-Curricular Activities, Interscholastic & Athletic Programs	3,387,470
Transportation	Transportation Services for all Students who reside in the District, Fuel	891,250
Employee Benefits, Debt Service, Special Education Summer School	Retirement, Medical Insurance, Social Security, Workers' Compensation, Unemployment Insurance, Principal and Interest on Serial Bonds, District Share of Support for Special Education Summer Program	4,933,098
Total		15,597,618



Spending Plan

19-20 Estimated Spending Plan



- General Support
- Operations
- Teaching-Regular School
- Special Ed., Occ.Ed., Tech, Guidance, Library, Health, Extra-Curricular
- Transportation
- Employee Benefits, Debt Service

Budget Drivers

- Pre K grant ends, decision to continue program
- 38% increase for related services for special needs students
- Increase for transportation for spring sports 2020
- Significant increase in employee/retiree health benefits

Previous Considerations



The spending plan, as presented, is the product of an extensive examination of all previous years' expenses and the anticipated needs of our students in 2019-20

Recommend Expenses	\$15,597,618
Anticipated Revenues	<u>\$14,797,018</u>
Fund Balance Use	\$800,600

This spending plan is within the tax cap



Summary

Questions



Questions
