



Germantown Central School

2022-2023 Budget Hearing

May 4, 2022

November 2021-April 2022: Leadership Team Meets to discuss the budget for 2022-23

December 9, 2021: BOE Adoption of the budget calendar

February 9, 2022: Present 2022-23 preliminary budget forecast & budget assumptions to the BOE.

March 1, 2022: Submit 2022-23 calculation for tax levy limit to OSC, Tax & Finance & SED

April 6- April 13 2022: Legal Notice of School Budget Hearing and Annual Budget Vote.

April 6, 2022 Board of Education Meeting: 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 11, 2022: Last Day to submit petitions for Board of Education candidates.

April 13, 2022: Final date for budget adoption by the BOE, plan for voting with Columbia County Board of Elections.

April 14 2022: The property tax report card must be submitted to SED within 24 hours of budget adoption, but no later than April 14, 2022

April -May 17, 2022: Budget available at the school, and public/free association libraries in the District

May 4, 2022: Budget Hearing

May 4-11 2022: Budget Notices mailed to all residents, 5/11/2022 last day for Voter Registration

May 17, 2022: Annual Meeting/Board Election/Budget Vote, 12:00 PM –9:00 PM



Budget Calendar - Revised

The Germantown School District is a comprehensive, rural public school district that provides 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

Provide strong academic programs to ensure all students are
college/career ready



District Mission & Focus Areas

District Goals:

- 100% of seniors that start their senior year will graduate
- Continue the implementation of the Positivity Project PreK-12 to support emotional, social supports to children and staff
- Utilize academic intervention programs in the areas of math and reading Districtwide to assist with learning loss due to COVID-19
- Continue to provide a safe learning environment for all students, staff, and community members
- Continue open transparent communications with the District stakeholders



District Goals

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

FINAL TAX LEVY LIMIT CALCULATION						2022-23	
Prior year Tax Levy						\$9,731,282	
					X		
Tax Base Growth Factor						1.0102	
					+		
Prior year PILOT						-	
						\$9,830,541	
Prior year exemptions (Capital Levy, net of State aid)					-	555,600	
Adjusted Prio Year Levy						9,274,941	
Allowable Growth Factor (Lesser of CPI or 2%)					X	1.02	
						\$9,460,440	
PILOTS for coming year					-	4,500.00	
						\$9,455,940	
Available Carry Over						-	
Tax Levy Limit (reported to Comptroller's Office on March 1)					=	\$9,455,940	
Coming School year exemptions						\$536,745	Simple 2%
Maximum Allowable Levy (requiring simple majority vote)						\$9,992,685	\$9,925,908
Percentage increase over prior year tax levy						2.69%	



Final Tax Levy Limit Calculation

	22-23 Enacted State Budget
Foundation Aid	\$3,910,073
Building Aid	\$436,551
Access Cost Aid	\$149,702
BOCES	\$371,122
Transportation	\$383,539
Textbooks	\$38,759
Computer Hardware Aid	\$3,216
High Tax Aid	\$143,137
Other State	\$0
Total State Aid	\$5,433,798
SUFDPK	\$380,000
<i>Total after SUFDPK</i>	\$5,813,798



Enacted State Budget - Aid Revenue

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	



State Aid Revenue

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 – Not Including 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

Item	Description	Proposed 2022-2023
General Support	Board of Education, District Central Administration, Business Office, Finance, Legal Services, BOCES Support	\$628,852
Operations	Operation of Plant, Maintenance of Plant, Insurance, BOCES Support	\$1,388,117
Teaching-Regular School	Principals, Teachers, Support Personnel, Professional Development, Special Programs for Students (Outside of GCSD), Textbooks, Supplies, Equipment, BOCES Support	\$6,648,790
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	\$1,051,950
Transportation	Transportation Services for all students who reside in the District, Fuel	\$1,154,050
Employee Benefits, Debt Service, Special Education Summer School	Retirement, Medical Insurance, Social Security, Workers Compensation, Unemployment Insurance, Principal and Interest on Bonds, District Share of Support for Special Education Summer Program	\$6,032,410
		Total \$16,904,170



Spending Plan

- 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

Budget Vote

Date: May 17, 2022

Time: 12:00 pm - 9:00 pm

Location:

Kellner Community Activities Center
50 Palatine Park Road
Germantown, New York 12526

Budget Vote Location/Time



Three Candidates to fill two open seats

- Lester Olsson
- Andrea Foley
- Lynn Polidoro

- Four (4) Year Terms



BOE Candidates

- Questions



Questions
