



Glens Falls

CITY SCHOOLS

GLENS FALLS CITY SCHOOL DISTRICT

ANNUAL BUDGET DOCUMENT

PROPOSED 2021-2022 BUDGET



GLENS FALLS CITY SCHOOL DISTRICT

BOARD OF EDUCATION

Mr. Timothy Graham, President

Mr. Jeremy Deason, Vice President

Ms. Kelly Culliton

Mr. David Dawkins

Ms. Kristin Greenwood

Mr. Matthew Levin

Ms. Karin Maurer

Mr. Jason Rivers

Ms. Debra Stockdale



GLENS FALLS CITY SCHOOL DISTRICT

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REVENUE SUMMARY

	Budget 2020-2021	Budget 2021-2022	Dollar Change	Percent Change
School Taxes	21,603,964	22,144,063	540,099	2.50%
Payments in Lieu of Taxes	230,583	290,005	59,422	25.77%
Tax Penalty and Interest	70,000	70,000	-	0.00%
Tuition Other Districts	1,611,000	1,661,000	50,000	3.10%
Fees	34,500	34,500	-	0.00%
Interest	90,000	17,500	(72,500)	-80.56%
Facility Rental - Individual/Group	12,000	12,000	-	0.00%
Facility Rental - BOCES	114,000	114,000	-	0.00%
Medicaid Reimbursement	200,000	200,000	-	0.00%
Medicare Part D	65,000	65,000	-	0.00%
Refund of Prior Year Expenses - BOCES	160,000	160,000	-	0.00%
Refund of Prior Year Expenses	100,000	100,000	-	0.00%
Interfund Revenues	-	-	-	N/A
Other	105,000	105,000	-	0.00%
	<u>2,792,083</u>	<u>2,829,005</u>	<u>36,922</u>	<u>1.32%</u>
Operating Aid	16,714,467	19,618,884	2,904,417	17.38%
BOCES Aid	1,050,000	1,459,551	409,551	39.00%
Computer Software Aid	33,000	30,794	(2,206)	-6.68%
Library Aid	13,278	12,605	(673)	-5.07%
Textbook Aid	117,607	113,650	(3,957)	-3.36%
Hardware/Other Aid	34,924	34,311	(613)	-1.76%
	<u>17,963,276</u>	<u>21,269,795</u>	<u>3,306,519</u>	<u>18.41%</u>
Total Revenue Before Fund Balance	<u>42,359,323</u>	<u>46,242,863</u>	<u>3,883,540</u>	<u>9.17%</u>
Fund Balance				
ERS Reserve	525,619	578,073	52,454	9.98%
Unassigned FB for Debt Reduction	-	416,114	416,114	N/A
Unassigned Fund Balance	3,619,924	679,394	(2,940,530)	-81.23%
Total Fund Balances	<u>4,145,543</u>	<u>1,673,581</u>	<u>(2,471,962)</u>	<u>-59.63%</u>
Total Revenues	<u>\$ 46,504,866</u>	<u>\$ 47,916,444</u>	<u>\$ 1,411,578</u>	<u>3.04%</u>

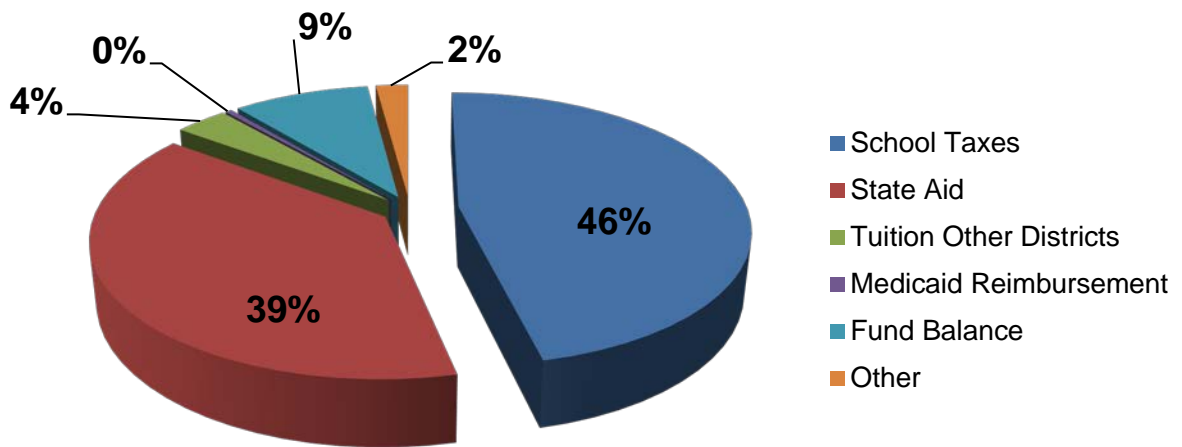
TAX LEVY INCREASE 2.50%



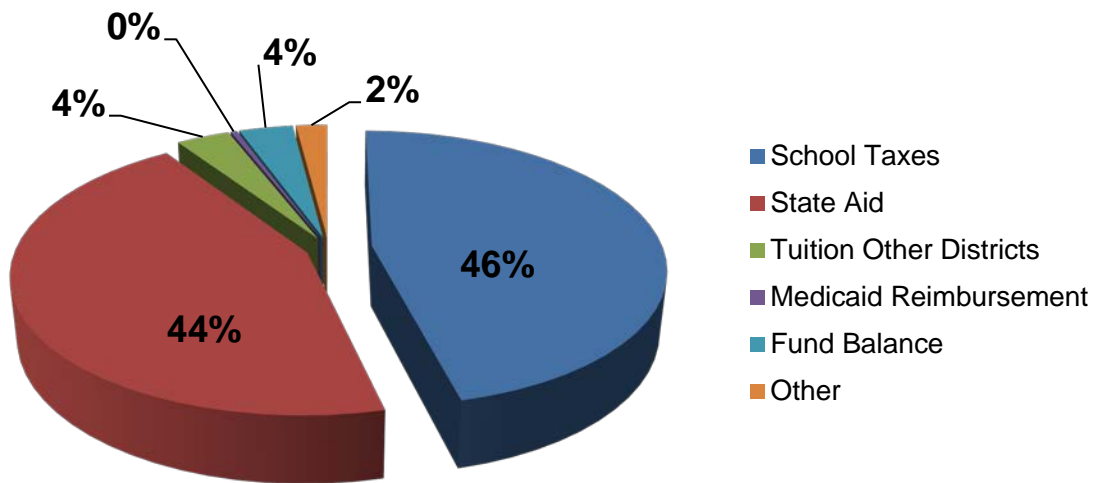
REVENUE COMPARISON

	Budget 2020-2021	Budget 2021-2022	Dollar Change	Percent Change
School Taxes	21,603,964	22,144,063	540,099	2.50%
State Aid	17,963,276	21,269,795	3,306,519	18.41%
Tuition Other Districts	1,611,000	1,661,000	50,000	3.10%
Medicaid Reimbursement	200,000	200,000	-	0.00%
Fund Balance	4,145,543	1,673,581	(2,471,962)	-59.63%
Other	981,083	968,005	(13,078)	-1.33%
Total Revenues	\$ 46,504,866	\$ 47,916,444	\$ 1,411,578	3.04%

2020-2021 Revenue Analysis



2021-2022 Revenue Analysis





APPROPRIATION SUMMARY

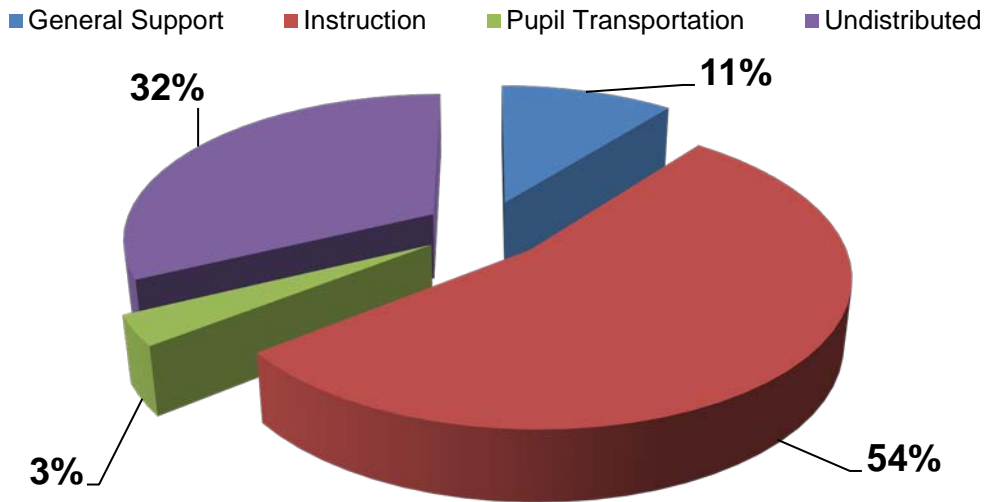
	<u>Budget 2020-2021</u>	<u>Budget 2021-2022</u>	<u>Dollar Change</u>	<u>Percent Change</u>
General Support				
Board of Education	62,500	62,500	-	0.00%
Central Administration	265,800	273,900	8,100	3.05%
Finance	536,817	546,317	9,500	1.77%
Staff	296,726	296,726	-	0.00%
Central Services	3,232,954	3,271,954	39,000	1.21%
Special Items	545,018	545,018	-	0.00%
Total General Support	<u>4,939,815</u>	<u>4,996,415</u>	<u>56,600</u>	<u>1.15%</u>
Instruction				
Instructional Administration	1,610,816	1,662,174	51,358	3.19%
Teaching Regular School	12,345,221	12,756,167	410,946	3.33%
Teaching Special Education	6,016,113	6,396,913	380,800	6.33%
Occupational Education	589,372	589,372	-	0.00%
Special Schools	271,918	271,918	-	0.00%
Instructional Media	1,616,450	1,620,913	4,463	0.28%
Pupil Services	2,586,570	2,648,050	61,480	2.38%
Total Instruction	<u>25,036,460</u>	<u>25,945,507</u>	<u>909,047</u>	<u>3.63%</u>
Pupil Transportation				
District Transportation Services	1,535,027	1,610,756	75,729	4.93%
Contract Transportation Services	-	-	-	N/A
BOCES Transportation	1,439	1,700	261	18.14%
Total Pupil Transportation	<u>1,536,466</u>	<u>1,612,456</u>	<u>75,990</u>	<u>4.95%</u>
Undistributed				
State Retirement	525,619	578,073	52,454	9.98%
Teachers Retirement	1,700,000	1,700,000	-	0.00%
Social Security	1,675,000	1,750,000	75,000	4.48%
Workers' Compensation Insurance	230,000	230,000	-	0.00%
Unemployment Insurance	10,000	10,000	-	0.00%
Health Insurance	6,867,747	6,867,747	-	0.00%
Debt Service	3,883,759	4,126,246	242,487	6.24%
Transfer to Other Funds	100,000	100,000	-	0.00%
Total Undistributed	<u>14,992,125</u>	<u>15,362,066</u>	<u>369,941</u>	<u>2.47%</u>
Total Appropriations	<u>\$ 46,504,866</u>	<u>\$ 47,916,444</u>	<u>\$ 1,411,578</u>	<u>3.04%</u>



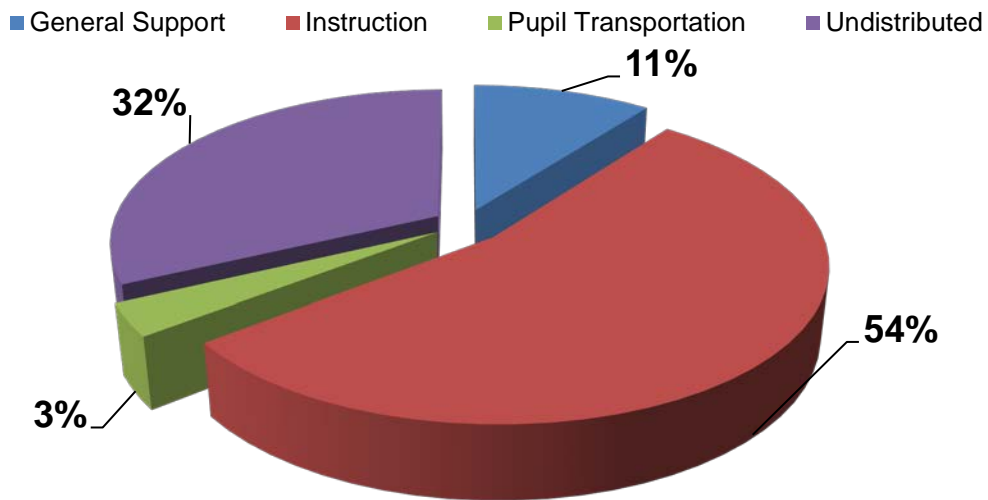
APPROPRIATION COMPARISON

	Budget 2020-2021	Budget 2021-2022	Dollar Change	Percent Change
General Support	4,939,815	4,996,415	56,600	1.15%
Instruction	25,036,460	25,945,507	909,047	3.63%
Pupil Transportation	1,536,466	1,612,456	75,990	4.95%
Undistributed	14,992,125	15,362,066	369,941	2.47%
Total Appropriations	\$ 46,504,866	\$ 47,916,444	\$ 1,411,578	3.04%

2020-2021 Budget Appropriation Analysis



2021-2022 Budget Appropriation Analysis





GENERAL SUPPORT

Board of Education

- Appropriation for Board Member conferences, travel expenses, and BOCES policy update service.

	Budget 2020-2021	Budget 2021-2022	Dollar Change	Percent Change
Contractual Expense	45,000	45,000	-	0.00%
BOCES Services	3,000	3,000	-	0.00%
	48,000	48,000	-	0.00%

Board Clerk

- Appropriation for Clerk of the Board salary, poll workers, and voting machine rentals.

	Budget 2020-2021	Budget 2021-2022	Dollar Change	Percent Change
Salaries	10,000	10,000	-	0.00%
Contractual Expense	4,500	4,500	-	0.00%
	14,500	14,500	-	0.00%

	Budget 2020-2021	Budget 2021-2022	Dollar Change	Percent Change
Salaries	10,000	10,000	-	0.00%
Contractual Expense	49,500	49,500	-	0.00%
BOCES Services	3,000	3,000	-	0.00%
Total Board of Education	62,500	62,500	-	0.00%

Central Administration

- Appropriation for the Superintendent's salary. The Superintendent's Secretary is also covered in this line item. Appropriations for professional dues and publications, copier maintenance, miscellaneous expenses, conference and travel expenditures, and supplies are also included.

	Budget 2020-2021	Budget 2021-2022	Dollar Change	Percent Change
Salaries	259,000	267,100	8,100	3.13%
Contractual Expense	5,400	5,400	-	0.00%
Materials and Supplies	1,400	1,400	-	0.00%
Total Central Administration	265,800	273,900	8,100	3.05%



GENERAL SUPPORT - CONTINUED

Finance

- Appropriations in the Finance area are broken down into the following sub-categories:

Business Administration

- Includes salaries for the Assistant Superintendent for Business, one accounts payable clerk, and one payroll clerk. Contractual services for professional dues and publications, equipment repairs, copier repairs, staff training and travel are included. Materials and supplies and BOCES services, such as, State Aid Planning service, school safety and security services, and finger printing services.

	Budget 2020-2021	Budget 2021-2022	Dollar Change	Percent Change
Salaries	245,000	252,500	7,500	3.06%
Equipment	3,500	3,500	-	0.00%
Contractual Expense	100,700	100,700	-	0.00%
Materials and Supplies	9,500	9,500	-	0.00%
BOCES Services	47,187	47,187	-	0.00%
	<u>405,887</u>	<u>413,387</u>	7,500	1.85%

Auditing

- Appropriations for claims auditing, internal auditing service and external auditing service.

	Budget 2020-2021	Budget 2021-2022	Dollar Change	Percent Change
Auditing Services	28,000	28,000	-	0.00%
	<u>28,000</u>	<u>28,000</u>	-	0.00%

Treasurer

- Salary for District Treasurer.

	Budget 2020-2021	Budget 2021-2022	Dollar Change	Percent Change
Salaries	65,500	67,500	2,000	3.05%
	<u>65,500</u>	<u>67,500</u>	2,000	3.05%

Tax Collection

- Includes payment to City of Glens Falls, for collection of school taxes and any charges related to the mailing and printing of school tax bills.

	Budget 2020-2021	Budget 2021-2022	Dollar Change	Percent Change
Contractual Expense	30,000	30,000	-	0.00%
	<u>30,000</u>	<u>30,000</u>	-	0.00%



GENERAL SUPPORT - CONTINUED

FINANCE - CONTINUED

Purchasing

- Appropriations for participation in co-operative purchasing for electricity and natural gas.

	Budget 2020-2021	Budget 2021-2022	Dollar Change	Percent Change
BOCES Services	7,430	7,430	-	0.00%
	7,430	7,430	-	0.00%
	Budget 2020-2021	Budget 2021-2022	Dollar Change	Percent Change
Total Business Administration	405,887	413,387	7,500	1.85%
Total Auditing	28,000	28,000	-	0.00%
Total Treasurer	65,500	67,500	2,000	3.05%
Total Tax Collection	30,000	30,000	-	0.00%
Total Purchasing	7,430	7,430	-	0.00%
TOTAL FINANCE	536,817	546,317	9,500	1.77%



GENERAL SUPPORT - CONTINUED

Staff

- Appropriations in the Staff area are broken down into the following sub-categories:

Legal

- Contracted legal services

	Budget 2020-2021	Budget 2021-2022	Dollar Change	Percent Change
Contractual Expense	70,000	70,000	-	0.00%
	<u>70,000</u>	<u>70,000</u>	-	0.00%

Human Resources

- New addition of a Director of Human Resources, in response to rapidly expanding needs, as well as expense paid to BOCES for OLAS online staff recruiting product.

	Budget 2020-2021	Budget 2021-2022	Dollar Change	Percent Change
Salaries	130,000	130,000	-	N/A
BOCES Services	4,018	4,018	-	0.00%
	<u>134,018</u>	<u>134,018</u>	-	0.00%

Public Information and Services

- Appropriations for district communications coordinator salary, publications, and BOCES web-site design and maintenance.

	Budget 2020-2021	Budget 2021-2022	Dollar Change	Percent Change
Salaries	82,000	82,000	-	0.00%
Contractual Expense	2,700	2,700	-	0.00%
BOCES	8,008	8,008	-	0.00%
	<u>92,708</u>	<u>92,708</u>	-	0.00%

	Budget 2020-2021	Budget 2021-2022	Dollar Change	Percent Change
Total Legal	70,000	70,000	-	0.00%
Total Human Resources	134,018	134,018	-	0.00%
Total Public Information	92,708	92,708	-	0.00%
TOTAL STAFF	<u>296,726</u>	<u>296,726</u>	-	0.00%



GENERAL SUPPORT - CONTINUED

Central Services

- Appropriations in the Central Services area are broken down into the following sub-categories:

Operation & Maintenance of Plant

- Appropriations include salaries for maintenance and custodial positions along with the Director of Facilities and Transportation. Annual electricity expenditures, telephone contract and maintenance. Natural gas and fuel oil used to heat the district campuses, janitorial supplies used for cleaning, repairs including maintenance contracts, fire alarm contracts, pest control, HVAC systems, repair & maintenance supplies for boiler, glass, electricity, plumbing, and gasoline. Also contains vehicle parts for repair of district-owned vehicles and appropriations for district-wide asbestos, lead and air testing, staff training and the district-wide risk management and safety programs.

	<u>Budget 2020-2021</u>	<u>Budget 2021-2022</u>	<u>Dollar Change</u>	<u>Percent Change</u>
Salaries	1,263,615	1,283,615	20,000	1.58%
OT Custodian Salaries	85,000	85,000	-	0.00%
Equipment	88,064	84,064	(4,000)	-4.54%
Miscellaneous Contractual	227,250	227,250	-	0.00%
Natural Gas	154,600	154,600	-	0.00%
Electricity	392,456	392,456	-	0.00%
Water & Sewage	100,600	100,600	-	0.00%
Service Contracts	243,887	243,887	-	0.00%
Repairs - Buildings & Grounds	88,160	111,160	23,000	26.09%
Repairs to Vehicles	11,275	11,275	-	0.00%
Insurance/Risk Management	72,000	72,000	-	0.00%
Materials & Supplies	161,124	161,124	-	0.00%
Gas, Oil, Lubricant's, Anti-Freeze	17,292	17,292	-	0.00%
Uniforms	13,260	13,260	-	0.00%
BOCES Services	70,120	70,120	-	0.00%
	<u>2,988,703</u>	<u>3,027,703</u>	<u>39,000</u>	<u>1.30%</u>

Central Printing & Mailing and Data Processing

- BOCES contractual services related to the central data collection and processing functions.

	<u>Budget 2020-2021</u>	<u>Budget 2021-2022</u>	<u>Dollar Change</u>	<u>Percent Change</u>
BOCES Services	244,251	244,251	-	0.00%
	<u>244,251</u>	<u>244,251</u>	<u>-</u>	<u>0.00%</u>

	<u>Budget 2020-2021</u>	<u>Budget 2021-2022</u>	<u>Dollar Change</u>	<u>Percent Change</u>
Total Operation of Plant	2,988,703	3,027,703	39,000	1.30%
Total Central Printing/Data Services	244,251	244,251	-	0.00%
TOTAL CENTRAL SERVICES	<u>3,232,954</u>	<u>3,271,954</u>	<u>39,000</u>	<u>1.21%</u>



GENERAL SUPPORT - CONTINUED

Special Items

Insurance

- Appropriation for the District's insurance coverage for general liability, school board legal liability and student accident.

	Budget 2020-2021	Budget 2021-2022	Dollar Change	Percent Change
Contractual Expense	160,000	160,000	-	0.00%
	160,000	160,000	-	0.00%

School Association Dues

- Membership dues for various school associations and advocacy groups.

	Budget 2020-2021	Budget 2021-2022	Dollar Change	Percent Change
Contractual Expense	20,000	20,000	-	0.00%
	20,000	20,000	-	0.00%

Judgements & Claims and Refund of Real Property Taxes

- Appropriation for reimbursement of taxes as a result of legal decision, and refund of taxes required for taxes paid in previous or current year due to errors or omissions on the tax roll.

	Budget 2020-2021	Budget 2021-2022	Dollar Change	Percent Change
Refund of Real Property Taxes	45,000	45,000	-	0.00%
	45,000	45,000	-	0.00%

BOCES Administrative and Capital Costs

- Appropriation for administrative and capital costs associated with membership in the WSWHE BOCES.

	Budget 2020-2021	Budget 2021-2022	Dollar Change	Percent Change
BOCES Services	320,018	320,018	-	0.00%
	320,018	320,018	-	0.00%

	Budget 2020-2021	Budget 2021-2022	Dollar Change	Percent Change
Total Insurance	160,000	160,000	-	0.00%
Total School Association Dues	20,000	20,000	-	0.00%
Total Refund of Taxes	45,000	45,000	-	0.00%
Total BOCES Admin Costs	320,018	320,018	-	0.00%
TOTAL SPECIAL ITEMS	545,018	545,018	-	0.00%

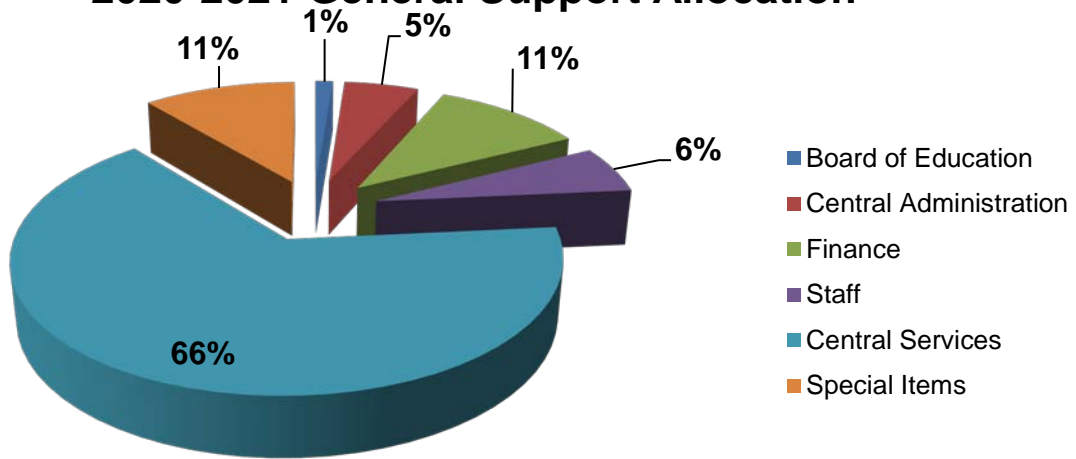


GENERAL SUPPORT - CONTINUED

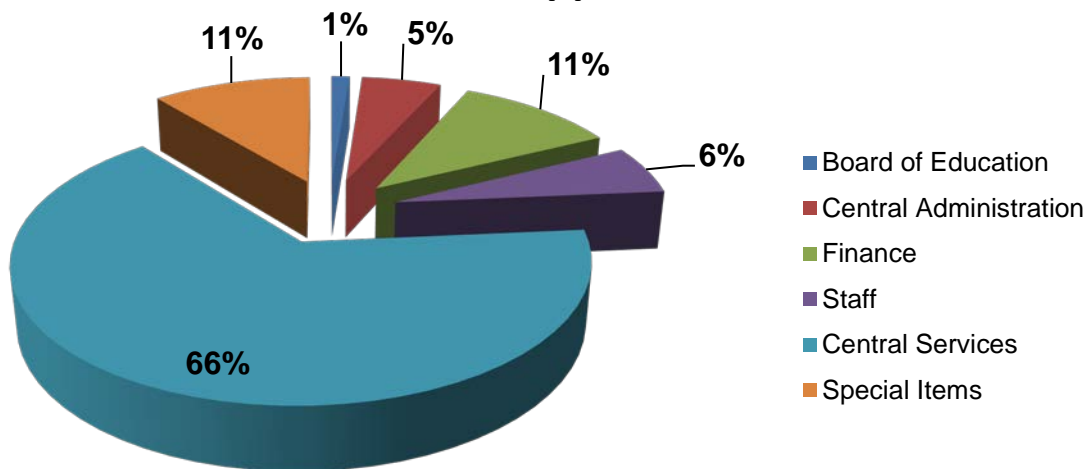
General Support Summary

	Budget 2020-2021	Budget 2021-2022	Dollar Change	Percent Change
Board of Education	62,500	62,500	-	0.00%
Central Administration	265,800	273,900	8,100	3.05%
Finance	536,817	546,317	9,500	1.77%
Staff	296,726	296,726	-	0.00%
Central Services	3,232,954	3,271,954	39,000	1.21%
Special Items	545,018	545,018	-	0.00%
Total General Support	\$ 4,939,815	\$ 4,996,415	\$ 56,600	1.15%

2020-2021 General Support Allocation



2021-2022 General Support Allocation





INSTRUCTION

Instructional Administration & Improvement

- Appropriations in the Instructional Administration & Improvement area are broken down into the following sub-categories:

Curriculum Development & Supervision

- Appropriation for Assistant Superintendent for Curriculum & Instruction salary, one secretary salary, and appropriation for curriculum writing. Contractual expenses for staff development, curriculum, and materials and supplies are also appropriated.

	Budget 2020-2021	Budget 2021-2022	Dollar Change	Percent Change
Salaries	160,000	165,000	5,000	3.13%
Curriculum Writing	20,000	20,000	-	0.00%
Contractual Expenses	2,400	2,400	-	0.00%
Materials & Supplies	5,500	5,500	-	0.00%
	187,900	192,900	5,000	2.66%

Supervision - Regular School

- Includes 1 High School Principal, 2 High School Assistant Principals, 1 Middle School Principal, 2 Middle School Assistant Principals, 3 Elementary School Principals and Instructional department heads and supervisors. Also included are clerical salaries for the High School, Middle School, and the three elementary schools. Contractual expenses for outside services provided to each building, equipment maintenance, travel and conference expenses, and materials and supplies are included.

	Budget 2020-2021	Budget 2021-2022	Dollar Change	Percent Change
Administrative Salaries	1,054,000	1,094,000	40,000	3.80%
Non-Instructional Salaries	264,000	269,000	5,000	1.89%
Contractual Expenses	35,565	35,565	-	0.00%
Materials & Supplies	28,421	29,779	1,358	4.78%
	1,381,986	1,428,344	46,358	3.35%

Research, Planning, Evaluation & Training

- Appropriation for BOCES Data Coordinator/Analyst and staff training and testing service.

	Budget 2020-2021	Budget 2021-2022	Dollar Change	Percent Change
BOCES Services	40,930	40,930	-	0.00%
	40,930	40,930	-	0.00%

	Budget 2020-2021	Budget 2021-2022	Dollar Change	Percent Change
Total Curriculum Development	187,900	192,900	5,000	2.66%
Total Supervision	1,381,986	1,428,344	46,358	3.35%
Total Research, Plan & Eval.	40,930	40,930	-	0.00%
TOTAL ADMINISTRATION	1,610,816	1,662,174	51,358	3.19%



INSTRUCTION - CONTINUED

Teaching

- Appropriations in the Teaching area are broken down into the following sub-categories:

Regular School

- Appropriations include K-12 Teaching positions funded through the General Fund. Substitute teachers are also funded in the instance where permanent staff is sick or has other extenuating circumstances. Non-teaching support positions like Teacher Assistants, Teacher Aides, and subs for each group are also covered. Appropriations for equipment, contractual services for each school, materials and supplies, tuition due to other districts for educating Glens Falls students are included, as well as all textbooks, workbooks, periodicals, and BOCES educational services.

	Budget 2020-2021	Budget 2021-2022	Dollar Change	Percent Change
K-6 Teachers	4,615,000	4,877,000	262,000	5.68%
7-12 Teachers	5,220,000	5,295,000	75,000	1.44%
Substitute Teachers	350,000	350,000	-	0.00%
Non-Instructional Support	582,000	602,000	20,000	3.44%
Non-Instructional Support Subs	120,000	120,000	-	0.00%
Equipment	397,595	403,971	6,376	1.60%
Contractual Expense	152,425	163,007	10,582	6.94%
Materials & Supplies	427,357	464,345	36,988	8.66%
Tuition due Other Districts	125,000	125,000	-	0.00%
BOCES	355,844	355,844	-	0.00%
TOTAL REGULAR SCHOOL	12,345,221	12,756,167	410,946	3.33%

Students with Disabilities

- Appropriations include Director of Pupil Services, an Assistant Director of Pupil Services, Teachers, Teaching Assistants, Teacher Aides, office staff, and substitutes. Outside services for physical therapists, equipment repair, staff conferences, travel, and postage are included. Materials and supplies for special education are accounted for in this section. Appropriations for tuition costs for students placed in private and public placements in addition to BOCES special education programs are also accounted for.

	Budget 2020-2021	Budget 2021-2022	Dollar Change	Percent Change
Teacher Salaries	2,562,000	2,652,000	90,000	3.51%
Non-Instructional Support	1,053,000	1,176,000	123,000	11.68%
Contractual Expenses	50,580	45,580	(5,000)	-9.89%
Materials & Supplies	7,350	7,150	(200)	-2.72%
Tuition Due Public Schools	100,000	100,000	-	0.00%
Private Placement Tuition	327,000	500,000	173,000	52.91%
BOCES	1,916,183	1,916,183	-	0.00%
TOTAL SPECIAL EDUCATION	6,016,113	6,396,913	380,800	6.33%



INSTRUCTION - CONTINUED

Teaching - Continued

- Appropriations in the Teaching area are broken down into the following sub-categories:

Occupational Education Grades 9-12

- Appropriations include tuition for students enrolled in the career and technical programs at BOCES, in addition to students who are enrolled in early college high school programs.

	Budget 2020-2021	Budget 2021-2022	Dollar Change	Percent Change
BOCES	589,372	589,372	-	0.00%
TOTAL OCCUPATIONAL ED.	589,372	589,372	-	0.00%

Special Schools

- Appropriations include BOCES STEP program tuition costs.

	Budget 2020-2021	Budget 2021-2022	Dollar Change	Percent Change
BOCES	271,918	271,918	-	0.00%
TOTAL SPECIAL SCHOOLS	271,918	271,918	-	0.00%

	Budget 2020-2021	Budget 2021-2022	Dollar Change	Percent Change
Total Regular School	12,345,221	12,756,167	410,946	3.33%
Total Students with Disabilities	6,016,113	6,396,913	380,800	6.33%
Total Occupational Therapy	589,372	589,372	-	0.00%
Total Special Schools	271,918	271,918	-	0.00%
TOTAL TEACHING	19,222,624	20,014,370	791,746	4.12%



INSTRUCTION - CONTINUED

Instructional Media

- Appropriations in the Instructional Media area are broken down into the following sub-categories:

School Library & Audiovisual

- Appropriations include salaries of librarians and library support. Also included is general materials and supplies, and library materials for which the district will receive approximately \$14,000 in state aid. BOCES services are also included which assists the district's library system and library automation.

	Budget 2020-2021	Budget 2021-2022	Dollar Change	Percent Change
Librarian Salaries	236,986	236,986	-	0.00%
Library Support Salaries	91,000	91,000	-	0.00%
Materials & Supplies	16,402	16,402	-	0.00%
Library Materials	43,500	43,500	-	0.00%
BOCES	116,566	116,566	-	0.00%
	504,454	504,454	-	0.00%

Computer Assisted Instruction

- Appropriations include salary of Director of Information Technology, two Data Network & Communications Analysts, an Instructional Technologist, a Computer Help Desk Technician, and clerical support. Also included are contractual expenses for support, upgrades, training, software, equipment leases, computer supplies and BOCES purchases.

	Budget 2020-2021	Budget 2021-2022	Dollar Change	Percent Change
Salaries	415,049	423,049	8,000	1.93%
Equipment	34,329	34,329	-	0.00%
Contractual Expenses	5,000	5,000	-	0.00%
Computer Software	41,739	38,202	(3,537)	-8.47%
Materials & Supplies	67,970	67,970	-	0.00%
BOCES	547,909	547,909	-	0.00%
	1,111,996	1,116,459	4,463	0.40%

	Budget 2020-2021	Budget 2021-2022	Dollar Change	Percent Change
Total School Library	504,454	504,454	-	0.00%
Total Computer Instruction	1,111,996	1,116,459	4,463	0.40%
TOTAL INSTRUCTIONAL MEDIA	1,616,450	1,620,913	4,463	0.28%



INSTRUCTION - CONTINUED

Pupil Services

- Appropriations in the Pupil Services area are broken down into the following sub-categories:

Guidance

- Appropriations include salaries of the Guidance Counselors and their support staff. Outside contractual services and supplies for guidance offices.

	Budget 2020-2021	Budget 2021-2022	Dollar Change	Percent Change
Counselor Salaries	398,000	410,000	12,000	3.02%
Clerical Salaries	102,000	102,000	-	0.00%
Contractual Expenses	1,900	2,220	320	16.84%
Materials & Supplies	6,200	6,600	400	6.45%
	<u>508,100</u>	<u>520,820</u>	<u>12,720</u>	<u>2.50%</u>

Health Services

- Appropriations include the salaries of seven nurses, health services paid to other districts for district residents attending private schools, professional fees for physician services, and nursing supplies.

	Budget 2020-2021	Budget 2021-2022	Dollar Change	Percent Change
Nurse Salaries	300,000	342,000	42,000	14.00%
Contractual Expenses	30,000	30,000	-	0.00%
Materials & Supplies	13,137	13,137	-	0.00%
	<u>343,137</u>	<u>385,137</u>	<u>42,000</u>	<u>12.24%</u>

Psychological Services

- Appropriations include the salaries of school psychologists.

	Budget 2020-2021	Budget 2021-2022	Dollar Change	Percent Change
Psychologists Salaries	405,000	405,000	-	0.00%
	<u>405,000</u>	<u>405,000</u>	<u>-</u>	<u>0.00%</u>

Social Work Services

- Appropriations include the salaries of the school psychologists.

	Budget 2020-2021	Budget 2021-2022	Dollar Change	Percent Change
Social Worker Salaries	415,000	427,000	12,000	2.89%
	<u>415,000</u>	<u>427,000</u>	<u>12,000</u>	<u>2.89%</u>

Co-Curricular Services

- Appropriations cover salaries for all extra curricular activities.

	Budget 2020-2021	Budget 2021-2022	Dollar Change	Percent Change
Salaries	240,000	240,000	-	0.00%
Contractual Expense	2,093	2,093	-	0.00%
	<u>242,093</u>	<u>242,093</u>	<u>-</u>	<u>0.00%</u>



INSTRUCTION - CONTINUED

Pupil Services - Continued

- Appropriations in the Pupil Services area are broken down into the following sub-categories:

Interscholastic Athletics

- Appropriations for all coaches of boys and girls athletic teams, contractual expenses like transportation, awards, officials, dues and sports supplies.

	Budget 2020-2021	Budget 2021-2022	Dollar Change	Percent Change
Salaries	450,000	450,000	-	0.00%
Equipment	30,240	25,000	(5,240)	-17.33%
Contractual Expense	135,000	135,000	-	0.00%
Materials & Supplies	58,000	58,000	-	0.00%
	673,240	668,000	(5,240)	-0.78%

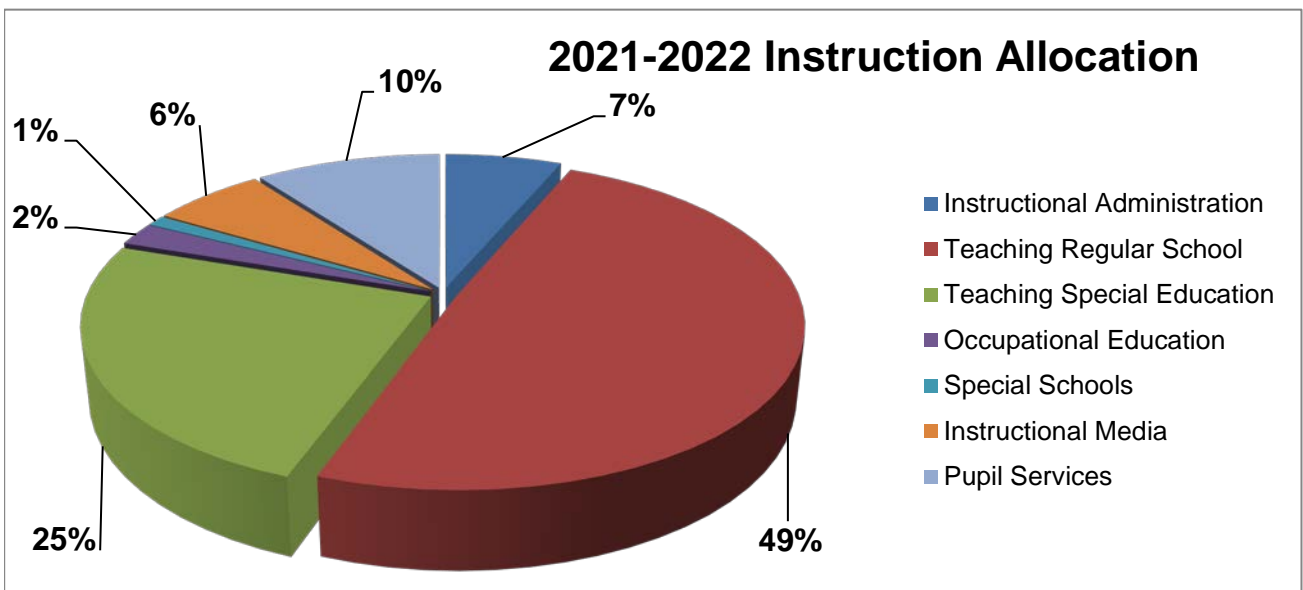
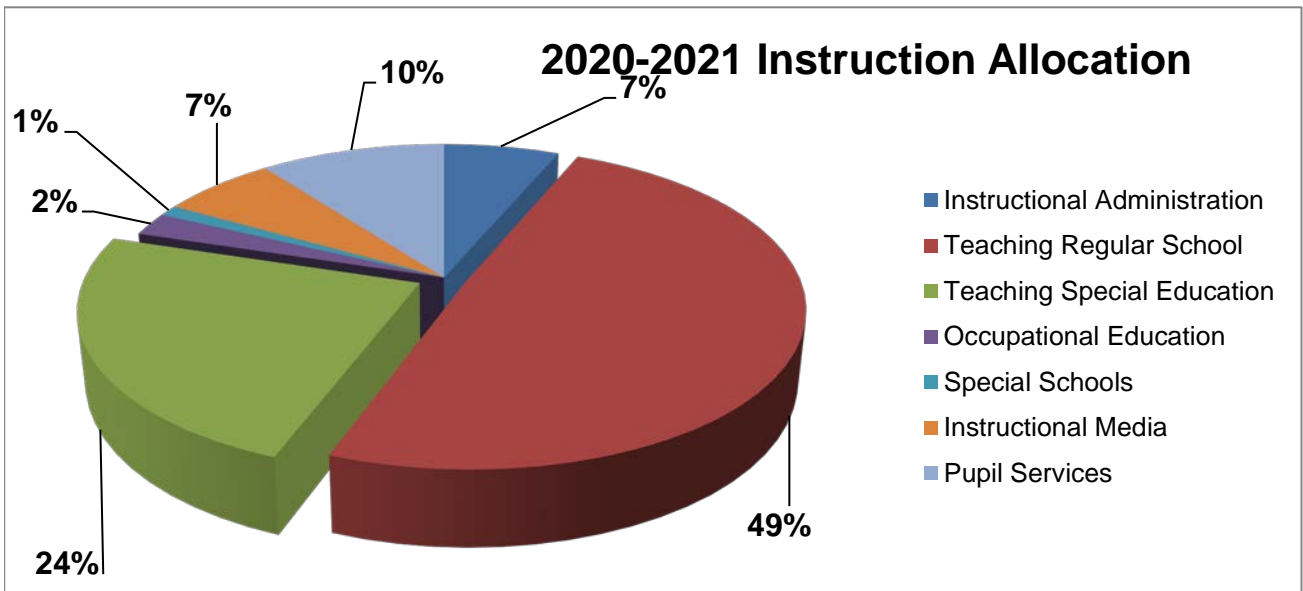
	Budget 2020-2021	Budget 2021-2022	Dollar Change	Percent Change
Total Guidance	508,100	520,820	12,720	2.50%
Total Health Services	343,137	385,137	42,000	12.24%
Total Psychological Services	405,000	405,000	-	0.00%
Total Social Work Services	415,000	427,000	12,000	2.89%
Total Co-Curricular Services	242,093	242,093	-	0.00%
Total Interscholastic Athletics	673,240	668,000	(5,240)	-0.78%
TOTAL PUPIL SERVICES	2,586,570	2,648,050	61,480	2.38%



INSTRUCTION - CONTINUED

Instruction Summary

	Budget 2020-2021	Budget 2021-2022	Dollar Change	Percent Change
Instructional Administration	1,610,816	1,662,174	51,358	3.19%
Teaching Regular School	12,345,221	12,756,167	410,946	3.33%
Teaching Special Education	6,016,113	6,396,913	380,800	6.33%
Occupational Education	589,372	589,372	-	0.00%
Special Schools	271,918	271,918	-	0.00%
Instructional Media	1,616,450	1,620,913	4,463	0.28%
Pupil Services	2,586,570	2,648,050	61,480	2.38%
Total Instruction	\$ 25,036,460	\$ 25,945,507	\$ 909,047	3.63%





PUPIL TRANSPORTATION

Pupil Transportation

- Appropriations in the Pupil Transportation area are broken down into the following sub-categories:

District Transportation Services

- Appropriations include salary of the Director of Facilities & Transportation, office support, and salaries for bus drivers and monitors, for the purposes of summer school, special education transportation, sports, and field trips, as well as contractual items and materials and supplies. Also included are lease payments for vehicles authorized by voters in May 2017 and May 2018.

	Budget 2020-2021	Budget 2021-2022	Dollar Change	Percent Change
Salaries	991,500	1,067,229	75,729	7.64%
Equipment	60,447	60,447	-	0.00%
Contractual Expenses	181,606	181,606	-	0.00%
Insurance	40,000	40,000	-	0.00%
Vehicle Repair & Inspection	44,900	44,900	-	0.00%
Materials and Supplies	2,000	2,000	-	0.00%
Auto Accessories/Parts	80,000	80,000	-	0.00%
Gas, Oil, Lubricants	114,690	114,690	-	0.00%
Tires and Chains	11,000	11,000	-	0.00%
BOCES Services	8,884	8,884	-	0.00%
	1,535,027	1,610,756	75,729	4.93%

Contract Transportation

- Appropriations include all contracted transportation for the purposes of summer school transportation, special education bus routes, sports, and field trips, in the event the district could not meet a transportation obligation with current resources.

	Budget 2020-2021	Budget 2021-2022	Dollar Change	Percent Change
Transportation - BOCES	1,439	1,700	261	18.14%
Contract Transportation	-	-	-	#DIV/0!
	1,439	1,700	261	18.14%
	Budget 2020-2021	Budget 2021-2022	Dollar Change	Percent Change
Total District Transportation	1,535,027	1,610,756	75,729	4.93%
Total Contract Transportation	1,439	1,700	261	18.14%
TOTAL TRANSPORTATION	1,536,466	1,612,456	75,990	4.95%

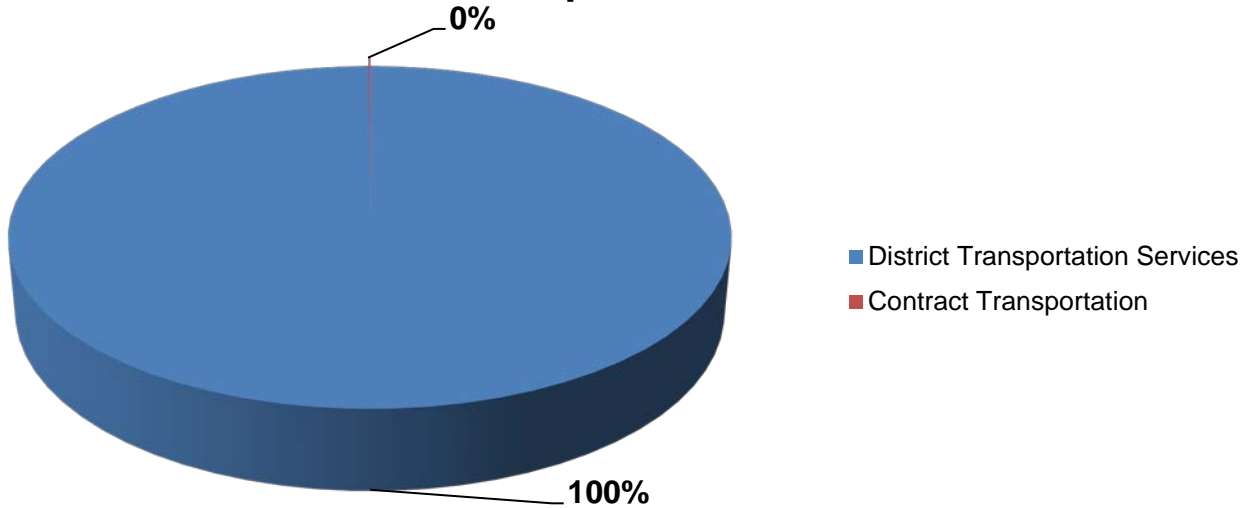


TRANSPORTATION - CONTINUED

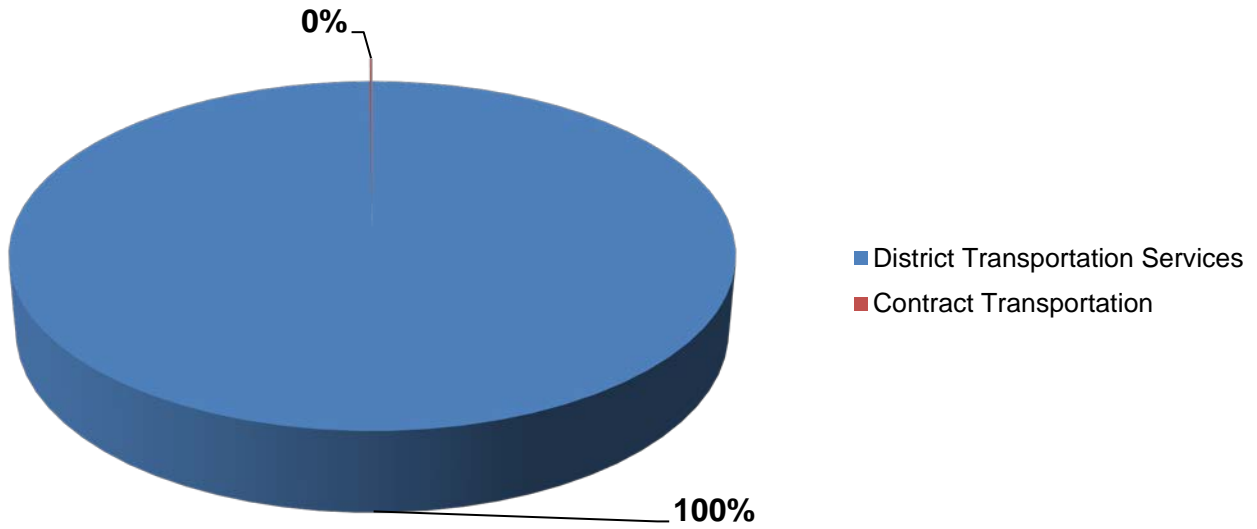
Transportation Summary

	Budget 2020-2021	Budget 2021-2022	Dollar Change	Percent Change
District Transportation Services	1,535,027	1,610,756	75,729	4.93%
Contract Transportation	1,439	1,700	261	18.14%
Total Transportation	\$ 1,536,466	\$ 1,612,456	\$ 75,990	4.95%

2020-2021 Transportation Allocation



2021-2022 Transportation Allocation





UNDISTRIBUTED

Undistributed

- Appropriations in the Undistributed area are broken down into the following sub-categories:

Employee Benefits

The New York State Retirement System (ERS) - Costs for the ERS are paid for on the basis of New York State's fiscal year; April 1 - March 31, for NYS Civil Service employees.

The New York State Teacher Retirement System (TRS) - Costs for the TRS are paid for on the basis of the school year, for certified educational personnel.

FICA - the payroll tax portion that the District has to pay to the federal government for the federal Social Security and Medicare systems. The rates are 6.2% (SS) and 1.45% (Medicare), for a total of 7.65% of total wages paid out to employees.

Workers' Compensation Insurance - is provided to eligible employees through the Districts participation in the Southern Adirondack Public Schools Workers Compensation Plan.

Unemployment Insurance - is the amount that the District is responsible to pay New York State

Health Insurance - is provided through the WSWHE BOCES Health Insurance Trust. The District offers plans sponsored by the Trust, as well as district administered plans maintained for some retirees. The District also provides dental and vision benefits.

	Budget 2020-2021	Budget 2021-2022	Dollar Change	Percent Change
ERS	525,619	578,073	52,454	9.98%
TRS	1,700,000	1,700,000	-	0.00%
Social Security	1,675,000	1,750,000	75,000	4.48%
Workers' Compensation	230,000	230,000	-	0.00%
Unemployment Insurance	10,000	10,000	-	0.00%
Health Insurance	6,867,747	6,867,747	-	0.00%
	11,008,366	11,135,820	127,454	1.16%

Debt Service

- Principal and interest due for any outstanding debt to fund past and current capital projects.

	Budget 2020-2021	Budget 2021-2022	Dollar Change	Percent Change
Principal	2,715,000	3,455,000	740,000	27.26%
Interest	1,168,759	671,246	(497,513)	-42.57%
	3,883,759	4,126,246	242,487	6.24%

Interfund Transfers

- Funds transferred to another fund, from the General fund.

	Budget 2020-2021	Budget 2021-2022	Dollar Change	Percent Change
Transfer to Federal Fund	100,000	100,000	-	0.00%
	100,000	100,000	-	0.00%

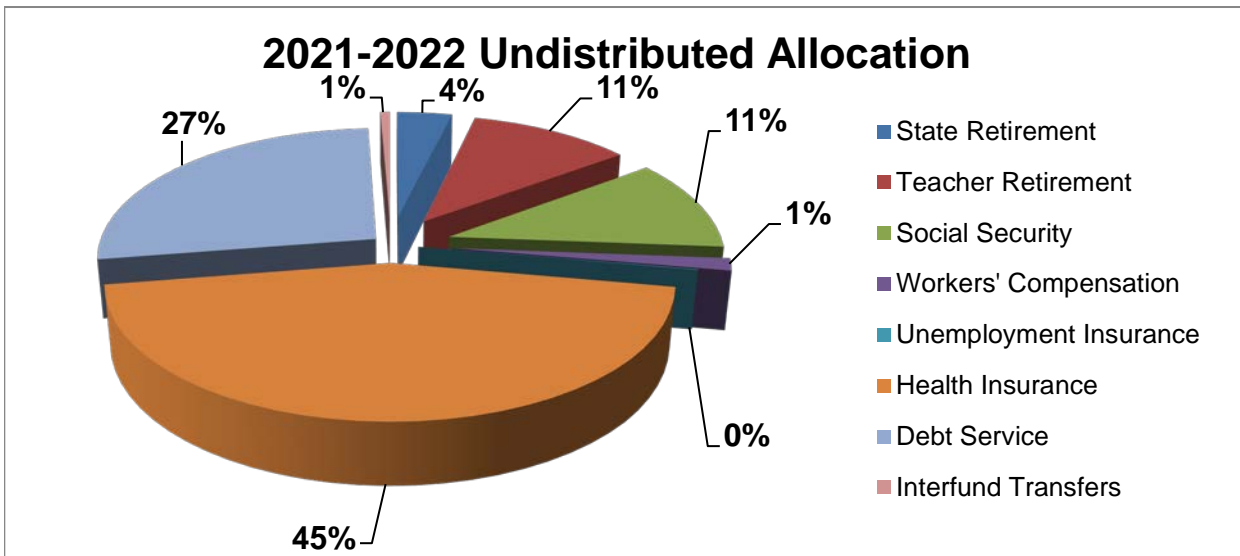
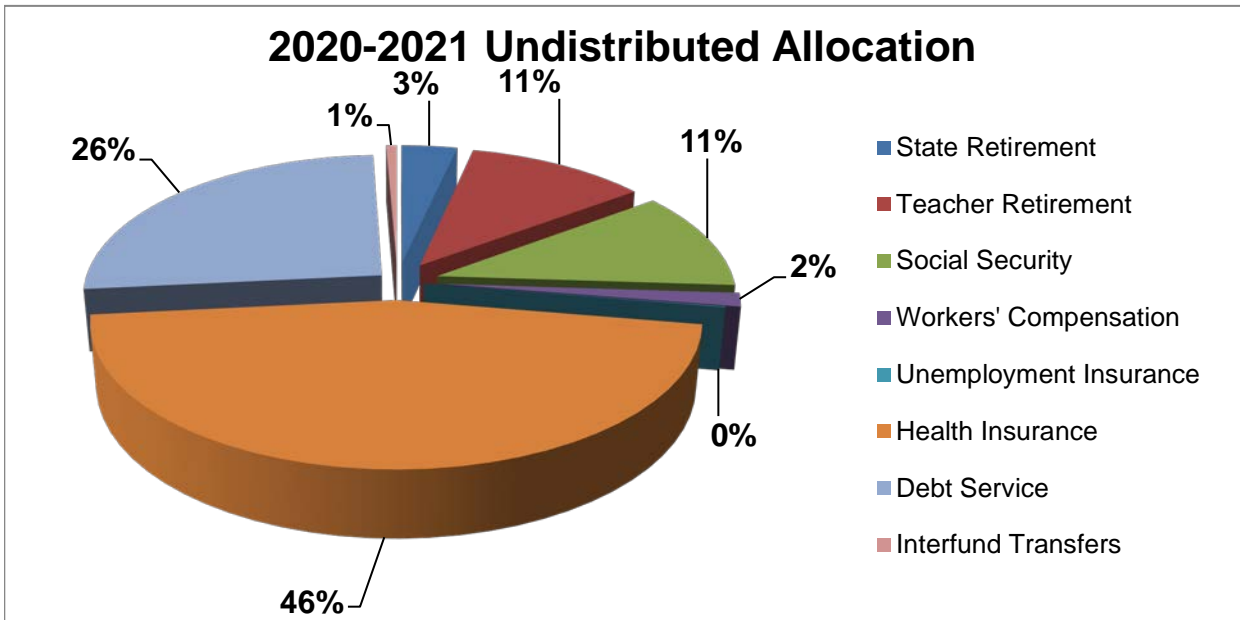
	Budget 2020-2021	Budget 2021-2022	Dollar Change	Percent Change
Total Employee Benefits	11,008,366	11,135,820	127,454	1.16%
Total Debt Service	100,000	100,000	-	0.00%
Total Interfund Transfer	3,883,759	4,126,246	242,487	6.24%
TOTAL UNDISTRIBUTED	14,992,125	15,362,066	369,941	2.47%



UNDISTRIBUTED - CONTINUED

Undistributed - Summary

	Budget 2020-2021	Budget 2021-2022	Dollar Change	Percent Change
State Retirement	525,619	578,073	52,454	9.98%
Teacher Retirement	1,700,000	1,700,000	-	0.00%
Social Security	1,675,000	1,750,000	75,000	4.48%
Workers' Compensation	230,000	230,000	-	0.00%
Unemployment Insurance	10,000	10,000	-	0.00%
Health Insurance	6,867,747	6,867,747	-	0.00%
Debt Service	3,883,759	4,126,246	242,487	6.24%
Interfund Transfers	100,000	100,000	-	0.00%
Total Undistributed	\$ 14,992,125	\$ 15,362,066	\$ 369,941	2.47%





2021-2022 THREE PART BUDGET

Budgetary Function	Administrative	Program	Capital	Total
Board of Education	62,500			62,500
Central Administration	273,900			273,900
Finance	546,317			546,317
Legal	20,000	50,000		70,000
Human Resources	134,018			134,018
Public Information	92,708			92,708
Operation of Plant			3,027,703	3,027,703
Central Data Processing	244,251			244,251
Insurance	160,000			160,000
School Association Dues	20,000			20,000
Refund of Real Property Taxes			45,000	45,000
BOCES Admin Cost	320,018			320,018
Curriculum Development	192,900			192,900
Supervision - Regular School	1,428,344			1,428,344
Research and Planning	4,800			4,800
In-Service Training	36,130			36,130
Regular Instruction		12,756,167		12,756,167
Special Education		6,396,913		6,396,913
Occupational Education		589,372		589,372
Special Schools		271,918		271,918
Library and Audiovisual		504,454		504,454
Computer Assisted Instruction		1,116,459		1,116,459
Guidance		520,820		520,820
Health Services		385,137		385,137
Psychological Services		405,000		405,000
Social Work Services		427,000		427,000
Co-Curricular Services		242,093		242,093
Interscholastic Athletics		668,000		668,000
Pupil Transportation		1,612,456		1,612,456
Employee Benefits	281,284	10,120,546	733,990	11,135,820
Debt Service			4,126,246	4,126,246
Interfund Transfers		100,000		100,000
Total	\$ 3,817,170	\$ 36,166,335	\$ 7,932,939	\$ 47,916,444
Percent of Total Budget	7.97%	75.48%	16.56%	100.00%



**HISTORY OF PERSONNEL RELATED
BUDGETARY APPROPRIATIONS**

	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
Non Instructional Salaries	4,390,628.00	4,904,083.00	5,081,328.00	5,429,284.00	5,385,574.00	5,680,664.00	5,981,393.00
Percent of Budget	11.05%	11.84%	11.80%	12.25%	12.09%	12.22%	12.48%
Instructional Salaries	13,722,833.00	14,860,664.00	15,090,333.00	15,481,156.00	15,991,486.00	16,503,986.00	17,010,586.00
Percent of Budget	34.55%	35.88%	35.05%	34.94%	35.89%	35.49%	35.50%
ERS	805,000.00	474,592.00	499,310.00	510,352.00	504,877.00	525,619.00	578,073.00
Percent of Budget	2.03%	1.15%	1.16%	1.15%	1.13%	1.13%	1.21%
TRS	1,869,901.00	1,900,000.00	1,700,000.00	1,800,000.00	1,650,000.00	1,700,000.00	1,700,000.00
Percent of Budget	4.71%	4.59%	3.95%	4.06%	3.70%	3.66%	3.55%
Social Security	1,412,000.00	1,450,009.00	1,500,000.00	1,600,000.00	1,600,000.00	1,675,000.00	1,750,000.00
Percent of Budget	3.56%	3.50%	3.48%	3.61%	3.59%	3.60%	3.65%
Workers' Compensation	220,000.00	200,000.00	300,000.00	300,000.00	230,000.00	230,000.00	230,000.00
Percent of Budget	0.55%	0.48%	0.70%	0.68%	0.52%	0.49%	0.48%
Unemployment Insurance	36,000.00	40,000.00	50,000.00	10,000.00	10,000.00	10,000.00	10,000.00
Percent of Budget	0.09%	0.10%	0.12%	0.02%	0.02%	0.02%	0.02%
Health Insurance	5,472,832.00	5,402,518.00	6,607,445.00	6,608,238.00	6,584,439.00	6,867,747.00	6,867,747.00
Percent of Budget	13.78%	13.04%	15.35%	14.91%	14.78%	14.77%	14.33%
Total Employee Costs	27,929,194.00	29,231,866.00	30,828,416.00	31,739,030.00	31,956,376.00	33,193,016.00	34,127,799.00
Percent of Budget	70.32%	70.57%	71.61%	71.63%	71.73%	71.38%	71.22%
Total Budget	39,718,000.00	41,422,882.00	43,050,269.00	44,309,688.00	44,553,850.00	46,504,866.00	47,916,444.00



**YEAR TO YEAR PERSONNEL RELATED
BUDGETARY APPROPRIATION COMPARISON**

	<u>2020-2021</u>	<u>2021-2022</u>	<u>Dollar Change</u>	<u>Percent Change</u>
Non Instructional Salaries	5,680,664.00	5,981,393.00	300,729.00	5.29%
Percent of Total Budget	12.22%	12.48%	21.30%	
Instructional Salaries	16,503,986.00	17,010,586.00	506,600.00	3.07%
Percent of Total Budget	35.49%	35.50%	35.89%	
ERS	525,619.00	578,073.00	52,454.00	9.98%
Percent of Total Budget	1.13%	1.21%	3.72%	
TRS	1,700,000.00	1,700,000.00	-	0.00%
Percent of Total Budget	3.66%	3.55%	0.00%	
Social Security	1,675,000.00	1,750,000.00	75,000.00	4.48%
Percent of Total Budget	3.60%	3.65%	5.31%	
Workers' Compensation	230,000.00	230,000.00	-	0.00%
Percent of Total Budget	0.49%	0.48%	0.00%	
Unemployment Insurance	10,000.00	10,000.00	-	0.00%
Percent of Total Budget	0.02%	0.02%	0.00%	
Health Insurance	6,867,747.00	6,867,747.00	-	0.00%
Percent of Total Budget	14.77%	14.33%	0.00%	
Total Employee Costs	33,193,016.00	34,127,799.00	934,783.00	2.82%
Percent of Total Budget	71.38%	71.22%	66.22%	
Total Budget	46,504,866.00	47,916,444.00	1,411,578.00	3.04%

The above information shows:

1. The total budget to budget increase is \$1,411,578 or 3.04%.
2. Personnel costs increased 2.82%, year to year.
3. Of the total \$1,411,578 budget increase, \$934,783 or 66.22% is attributed to personnel costs.



Glens Falls

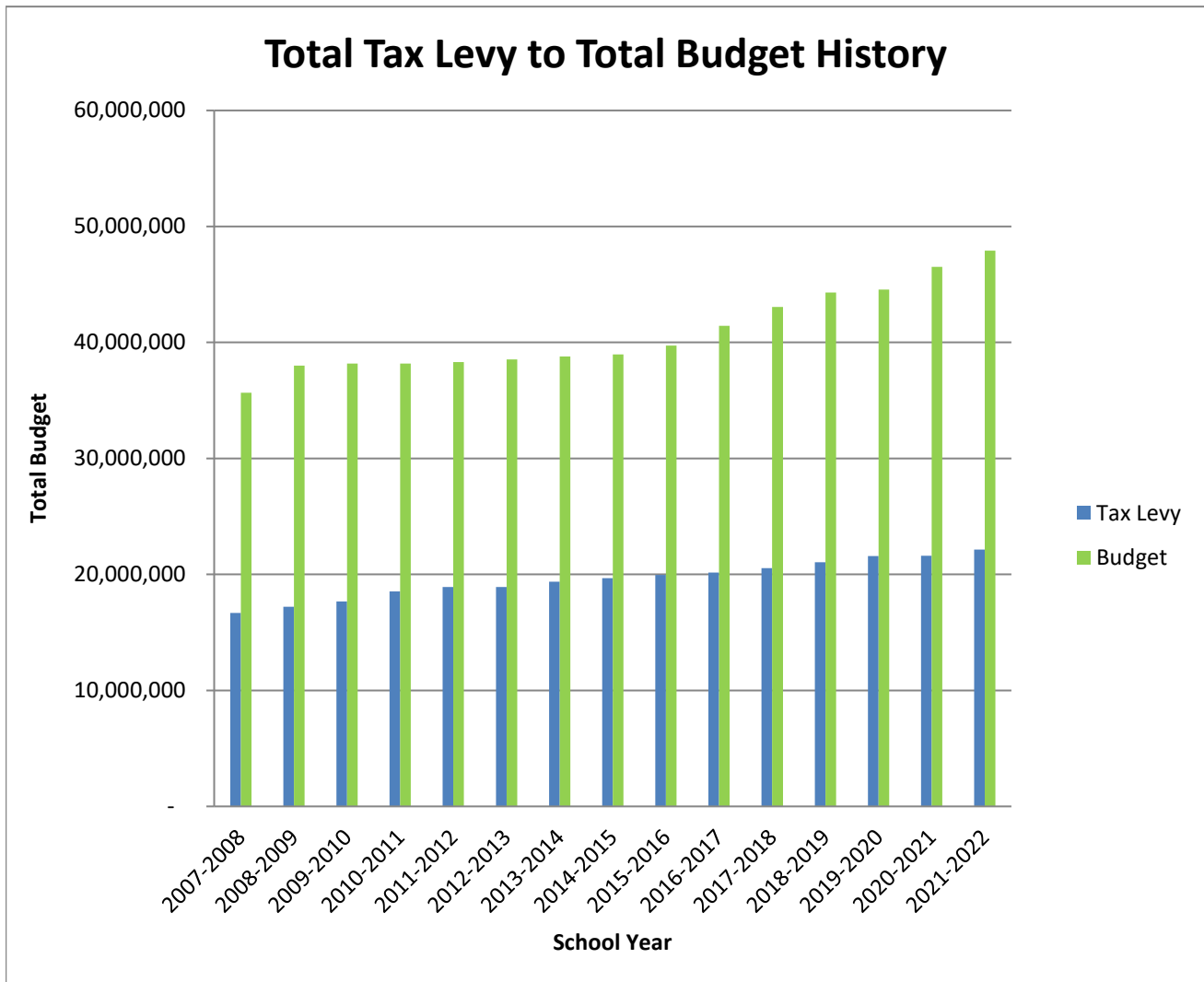
CITY SCHOOLS

**SCHOOL
TAX
INFORMATION**



TAX INFORMATION (15 Year History)

Year	Average Tax Rate per \$1000/AV	Tax Levy	Percent Increase	Total Budget	Percent Increase
2021-2022	\$ 21.87	22,144,063	2.50%	47,916,444	3.04%
2020-2021	\$ 21.34	21,603,964	0.05%	46,504,866	4.38%
2019-2020	\$ 21.33	21,593,522	2.56%	44,553,850	0.55%
2018-2019	\$ 20.97	21,055,520	2.49%	44,309,688	2.93%
2017-2018	\$ 20.71	20,543,320	1.94%	43,050,269	3.88%
2016-2017	\$ 20.38	20,151,883	0.96%	41,442,882	4.34%
2015-2016	\$ 20.30	19,961,153	1.45%	39,718,000	4.06%
2014-2015	\$ 22.21	19,675,916	1.53%	38,169,692	-0.35%
2013-2014	\$ 21.57	19,378,485	2.50%	38,304,419	-1.70%
2012-2013	\$ 21.92	18,906,373	0.00%	38,964,884	1.11%
2011-2012	\$ 21.35	18,906,373	1.95%	38,537,699	0.96%
2010-2011	\$ 20.97	18,544,929	4.95%	38,171,943	-1.56%
2009-2010	\$ 19.82	17,669,461	2.66%	38,778,747	2.08%
2008-2009	\$ 20.11	17,212,316	3.28%	37,989,768	6.49%
2007-2008	\$ 19.82	16,666,093	1.75%	35,673,129	4.61%





ACTUAL TAX RATES: 2020-2021

Total Tax Levy: \$21,603,964

Municipality	Taxable Assessed Value	Equalization Rate	Full Value	Portion of Total Levy	Levy Share	Tax Rate Per \$1,000/AV
Glens Falls	632,833,523	0.750	843,778,031	71.427100%	15,431,085	24.384114
Queensbury	337,534,834	1.000	337,534,834	28.572900%	6,172,879	18.288124
	<u>970,368,357</u>		<u>1,181,312,865</u>	<u>100.00000%</u>	<u>21,603,964</u>	21.34 Average Tax Rate

ESTIMATED TAX RATES: 2021-2022

Below information is based on 2020-2021 Equalization Rates and Assessments (both are subject to change by State and County)

Total Tax Levy: \$22,144,063

Municipality	Taxable Assessed Value	Equalization Rate	Full Value	Portion of Total Levy	Levy Share	Tax Rate Per \$1,000/AV
Glens Falls	632,833,523	0.750	843,778,031	71.427100%	15,816,862	24.993717
Queensbury	337,534,834	1.000	337,534,834	28.572900%	6,327,201	18.745327
	<u>970,368,357</u>		<u>1,181,312,865</u>	<u>100.00000%</u>	<u>22,144,063</u>	21.87 Average Tax Rate

PROJECTED YEAR TO YEAR TAX RATE VARIANCE

	2020-2021 Tax Rate Per \$1,000/AV	2021-2022 Tax Rate Per \$1,000/AV	Annual Difference Per \$1,000/AV	Additional Dollars to be paid on \$100,000 AV	Additional Dollars to be paid on \$200,000 AV	Additional Dollars to be paid on \$300,000 AV
Glens Falls	24.384114	24.993717	0.609603	\$ 60.96	\$ 121.92	\$ 182.88
Queensbury	18.288124	18.745327	0.457203	\$ 45.72	\$ 91.44	\$ 137.16
District Averages	21.34	21.87	0.53	53.34	106.68	160.02