



Glens Falls

CITY SCHOOLS

GLENS FALLS CITY SCHOOL DISTRICT

ANNUAL BUDGET DOCUMENT

PROPOSED 2022-2023 BUDGET



GLENS FALLS CITY SCHOOL DISTRICT

BOARD OF EDUCATION

Mr. Timothy Graham, President

Mr. Jeremy Deason, Vice President

Ms. Kelly Culliton

Ms. Catherine Fitzgerald

Ms. Laura Kennedy

Mr. Matthew Levin

Ms. Karin Maurer

Mr. Jason Rivers



GLENS FALLS CITY SCHOOL DISTRICT

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REVENUE SUMMARY

	Budget 2021-2022	Budget 2022-2023	Dollar Change	Percent Change
School Taxes	22,144,063	22,844,597	700,534	3.16%
Payments in Lieu of Taxes	290,005	169,500	(120,505)	-41.55%
Tax Penalty and Interest	70,000	70,000	-	0.00%
Tuition Other Districts	1,661,000	1,661,000	-	0.00%
Fees	34,500	34,500	-	0.00%
Interest	17,500	17,500	-	0.00%
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>2,829,005</u>	<u>2,708,500</u>	<u>(120,505)</u>	<u>-4.26%</u>
Operating Aid	19,618,884	21,166,624	1,547,740	7.89%
BOCES Aid	1,459,551	1,719,024	259,473	17.78%
Computer Software Aid	30,794	31,055	261	0.85%
Library Aid	12,605	12,905	300	2.38%
Textbook Aid	113,650	113,814	164	0.14%
Hardware/Other Aid	34,311	35,472	1,161	3.38%
	<u>21,269,795</u>	<u>23,078,894</u>	<u>1,809,099</u>	<u>8.51%</u>
Total Revenue Before Fund Balance	<u>46,242,863</u>	<u>48,631,991</u>	<u>2,389,128</u>	<u>5.17%</u>
Fund Balance				
ERS Reserve	578,073	415,627	(162,446)	-28.10%
Unassigned FB for Debt Reduction	416,114	-	(416,114)	-100.00%
Unassigned Fund Balance	679,394	1,537,181	857,787	126.26%
Total Fund Balances	<u>1,673,581</u>	<u>1,952,808</u>	<u>279,227</u>	<u>16.68%</u>
Total Revenues	<u>\$ 47,916,444</u>	<u>\$ 50,584,799</u>	<u>\$ 2,668,355</u>	<u>5.57%</u>

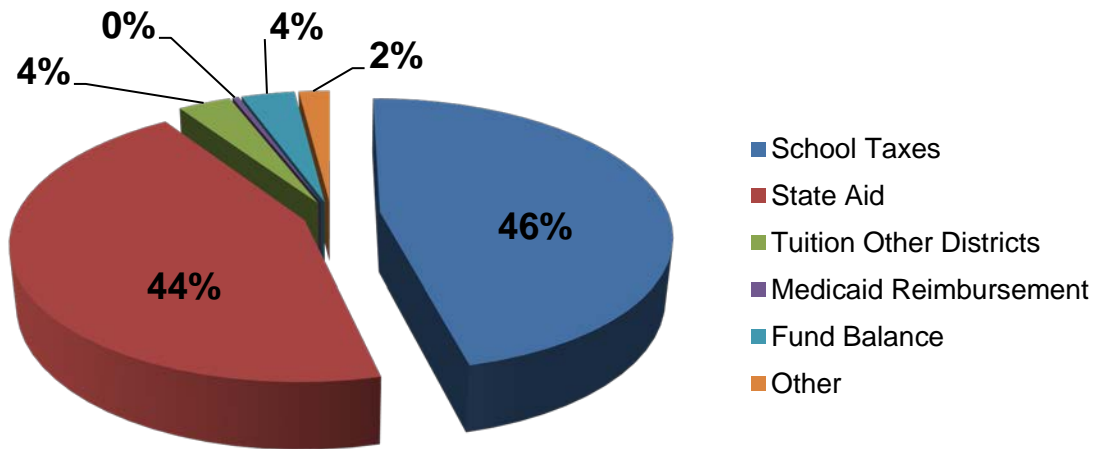
TAX LEVY INCREASE 3.16%



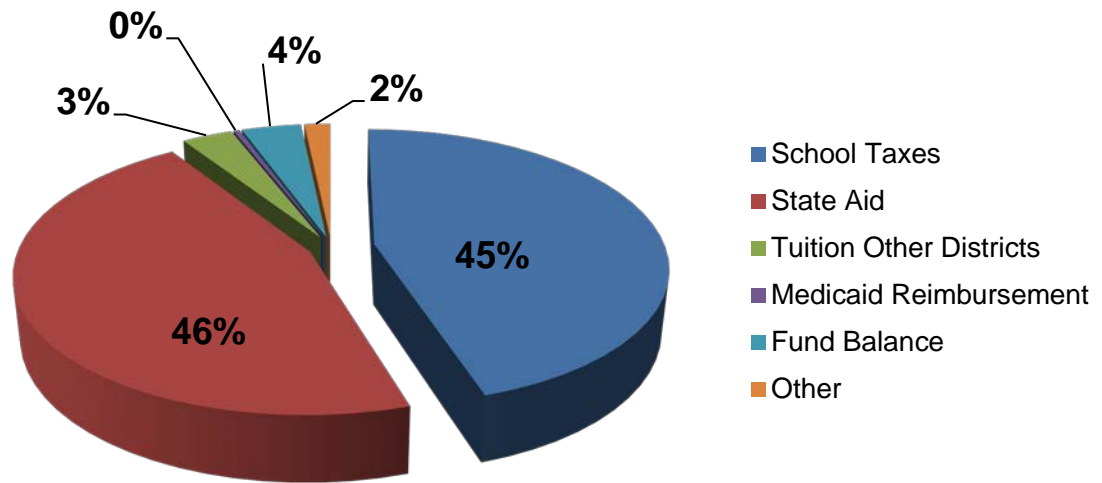
REVENUE COMPARISON

	Budget 2021-2022	Budget 2022-2023	Dollar Change	Percent Change
School Taxes	22,144,063	22,844,597	700,534	3.16%
State Aid	21,269,795	23,078,894	1,809,099	8.51%
Tuition Other Districts	1,661,000	1,661,000	-	0.00%
Medicaid Reimbursement	200,000	200,000	-	0.00%
Fund Balance	1,673,581	1,952,808	279,227	16.68%
Other	968,005	847,500	(120,505)	-12.45%
Total Revenues	\$ 47,916,444	\$ 50,584,799	\$ 2,668,355	5.57%

2021-2022 Revenue Analysis



2022-2023 Revenue Analysis





APPROPRIATION SUMMARY

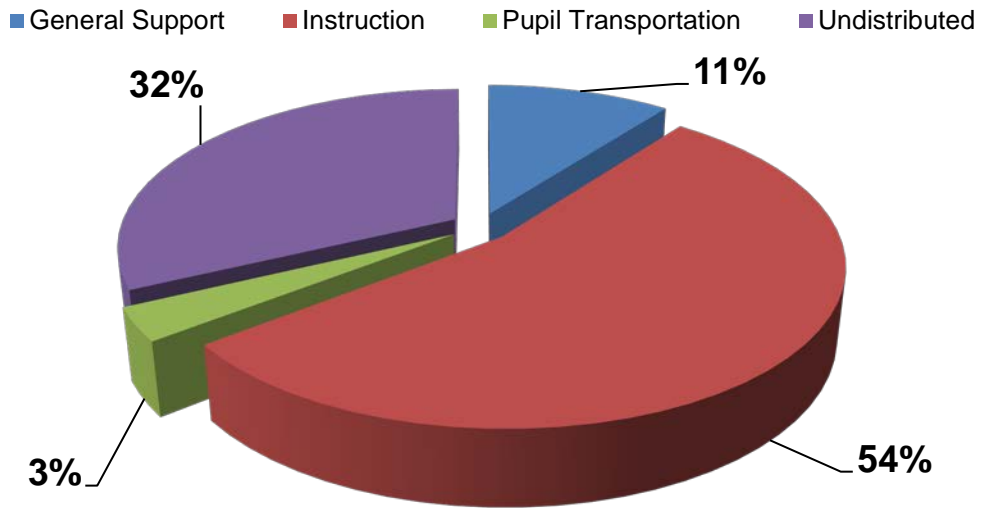
	<u>Budget 2021-2022</u>	<u>Budget 2022-2023</u>	<u>Dollar Change</u>	<u>Percent Change</u>
General Support				
Board of Education	62,500	62,500	-	0.00%
Central Administration	273,900	263,300	(10,600)	-3.87%
Finance	546,317	561,136	14,819	2.71%
Staff	296,726	303,226	6,500	2.19%
Central Services	3,271,954	3,483,224	211,270	6.46%
Special Items	545,018	577,619	32,601	5.98%
Total General Support	<u>4,996,415</u>	<u>5,251,005</u>	<u>254,590</u>	<u>5.10%</u>
Instruction				
Instructional Administration	1,662,174	1,856,785	194,611	11.71%
Teaching Regular School	12,756,167	13,764,395	1,008,228	7.90%
Teaching Special Education	6,396,913	6,861,003	464,090	7.25%
Occupational Education	589,372	762,112	172,740	29.31%
Special Schools	271,918	271,918	-	0.00%
Instructional Media	1,620,913	1,901,533	280,620	17.31%
Pupil Services	2,648,050	2,946,144	298,094	11.26%
Total Instruction	<u>25,945,507</u>	<u>28,363,890</u>	<u>2,418,383</u>	<u>9.32%</u>
Pupil Transportation				
District Transportation Services	1,610,756	1,668,596	57,840	3.59%
Contract Transportation Services	-	-	-	N/A
BOCES Transportation	1,700	2,198	498	29.29%
Total Pupil Transportation	<u>1,612,456</u>	<u>1,670,794</u>	<u>58,338</u>	<u>3.62%</u>
Undistributed				
State Retirement	578,073	415,627	(162,446)	-28.10%
Teachers Retirement	1,700,000	1,775,000	75,000	4.41%
Social Security	1,750,000	1,895,000	145,000	8.29%
Workers' Compensation Insurance	230,000	250,000	20,000	8.70%
Unemployment Insurance	10,000	10,000	-	0.00%
Health Insurance	6,867,747	6,806,008	(61,739)	-0.90%
Debt Service	4,126,246	4,047,475	(78,771)	-1.91%
Transfer to Other Funds	100,000	100,000	-	0.00%
Total Undistributed	<u>15,362,066</u>	<u>15,299,110</u>	<u>(62,956)</u>	<u>-0.41%</u>
Total Appropriations	<u><u>\$ 47,916,444</u></u>	<u><u>\$ 50,584,799</u></u>	<u><u>\$ 2,668,355</u></u>	<u><u>5.57%</u></u>



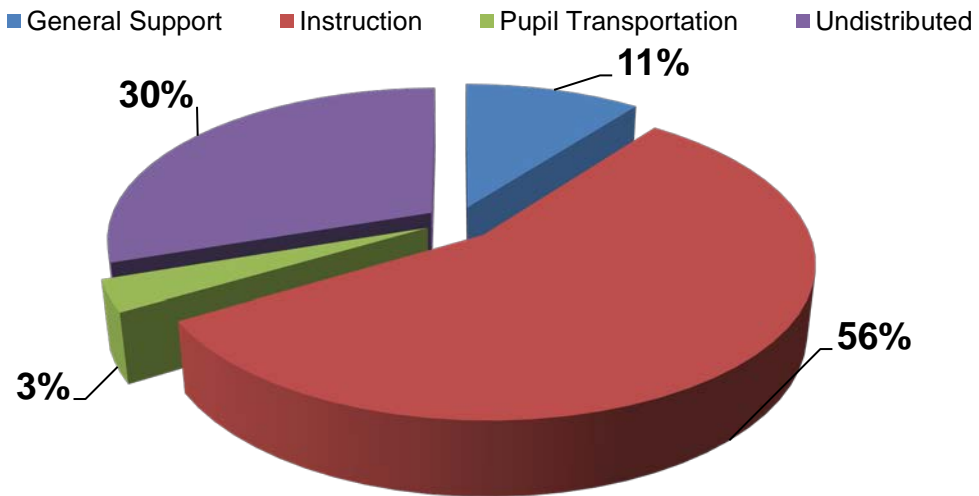
APPROPRIATION COMPARISON

	Budget 2021-2022	Budget 2022-2023	Dollar Change	Percent Change
General Support	4,996,415	5,251,005	254,590	5.10%
Instruction	25,945,507	28,363,890	2,418,383	9.32%
Pupil Transportation	1,612,456	1,670,794	58,338	3.62%
Undistributed	15,362,066	15,299,110	(62,956)	-0.41%
Total Appropriations	\$ 47,916,444	\$ 50,584,799	\$ 2,668,355	5.57%

2021-2022 Budget Appropriation Analysis



2022-2023 Budget Appropriation Analysis





GENERAL SUPPORT

Board of Education

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

	Budget 2021-2022	Budget 2022-2023	Dollar Change	Percent Change
Contractual Expense	45,000	45,000	-	0.00%
BOCES Services	3,000	3,000	-	0.00%
	<u>48,000</u>	<u>48,000</u>	-	0.00%

Board Clerk

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

	Budget 2021-2022	Budget 2022-2023	Dollar Change	Percent Change
Salaries	10,000	10,000	-	0.00%
Contractual Expense	4,500	4,500	-	0.00%
	<u>14,500</u>	<u>14,500</u>	-	0.00%

	Budget 2021-2022	Budget 2022-2023	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	<u>62,500</u>	<u>62,500</u>	-	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 2021-2022	Budget 2022-2023	Dollar Change	Percent Change
Salaries	267,100	256,500	(10,600)	-3.97%
Contractual Expense	5,400	5,400	-	0.00%
Materials and Supplies	1,400	1,400	-	0.00%
Total Central Administration	<u>273,900</u>	<u>263,300</u>	(10,600)	-3.87%



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 2021-2022	Budget 2022-2023	Dollar Change	Percent Change
Salaries	252,500	263,250	10,750	4.26%
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	47,870	683	1.45%
	<u>413,387</u>	<u>424,820</u>	<u>11,433</u>	<u>2.77%</u>

Auditing

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

	Budget 2021-2022	Budget 2022-2023	Dollar Change	Percent Change
Auditing Services	28,000	28,000	-	0.00%
	<u>28,000</u>	<u>28,000</u>	<u>-</u>	<u>0.00%</u>

Treasurer

- Salary for District Treasurer.

	Budget 2021-2022	Budget 2022-2023	Dollar Change	Percent Change
Salaries	67,500	70,500	3,000	4.44%
	<u>67,500</u>	<u>70,500</u>	<u>3,000</u>	<u>4.44%</u>

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 2021-2022	Budget 2022-2023	Dollar Change	Percent Change
Contractual Expense	30,000	30,000	-	0.00%
	<u>30,000</u>	<u>30,000</u>	<u>-</u>	<u>0.00%</u>



GENERAL SUPPORT - CONTINUED

FINANCE - CONTINUED

Purchasing

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

	Budget 2021-2022	Budget 2022-2023	Dollar Change	Percent Change
BOCES Services	7,430	7,816	386	5.20%
	7,430	7,816	386	5.20%
	Budget 2021-2022	Budget 2022-2023	Dollar Change	Percent Change
Total Business Administration	413,387	424,820	11,433	2.77%
Total Auditing	28,000	28,000	-	0.00%
Total Treasurer	67,500	70,500	3,000	4.44%
Total Tax Collection	30,000	30,000	-	0.00%
Total Purchasing	7,430	7,816	386	5.20%
TOTAL FINANCE	546,317	561,136	14,819	2.71%



GENERAL SUPPORT - CONTINUED

Staff

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

Legal

- Contracted legal services

	Budget 2021-2022	Budget 2022-2023	Dollar Change	Percent Change
Contractual Expense	70,000	70,000	-	0.00%
	70,000	70,000	-	0.00%

Human Resources

- Director of Personnel Development, as well as expenses paid to BOCES for OLAS online staff recruiting product, and expenses related to recruitment of employees.

	Budget 2021-2022	Budget 2022-2023	Dollar Change	Percent Change
Salaries	130,000	130,000	-	0.00%
Contractual Expense	-	3,000	3,000	N/A
BOCES Services	4,018	4,018	-	0.00%
	134,018	137,018	3,000	2.24%

Public Information and Services

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

	Budget 2021-2022	Budget 2022-2023	Dollar Change	Percent Change
Salaries	82,000	85,500	3,500	4.27%
Contractual Expense	2,700	2,700	-	0.00%
BOCES	8,008	8,008	-	0.00%
	92,708	96,208	3,500	3.78%

	Budget 2021-2022	Budget 2022-2023	Dollar Change	Percent Change
Total Legal	70,000	70,000	-	0.00%
Total Human Resources	134,018	137,018	3,000	2.24%
Total Public Information	92,708	96,208	3,500	3.78%
TOTAL STAFF	296,726	303,226	6,500	2.19%



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 2021-2022</u>	<u>Budget 2022-2023</u>	<u>Dollar Change</u>	<u>Percent Change</u>
Salaries	1,283,615	1,352,850	69,235	5.39%
OT Custodian Salaries	85,000	117,500	32,500	38.24%
Equipment	84,064	84,064	-	0.00%
Miscellaneous Contractual	227,250	332,250	105,000	46.20%
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	111,160	111,160	-	0.00%
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	74,228	4,108	5.86%
	<u>3,027,703</u>	<u>3,238,546</u>	<u>210,843</u>	<u>6.96%</u>

Central Printing & Mailing and Data Processing

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

	<u>Budget 2021-2022</u>	<u>Budget 2022-2023</u>	<u>Dollar Change</u>	<u>Percent Change</u>
BOCES Services	244,251	244,678	427	0.17%
	244,251	244,678	427	0.17%

	<u>Budget 2021-2022</u>	<u>Budget 2022-2023</u>	<u>Dollar Change</u>	<u>Percent Change</u>
Total Operation of Plant	3,027,703	3,238,546	210,843	6.96%
Total Central Printing/Data Services	244,251	244,678	427	0.17%
TOTAL CENTRAL SERVICES	3,271,954	3,483,224	211,270	6.46%



GENERAL SUPPORT - CONTINUED

Special Items

Insurance

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

	Budget 2021-2022	Budget 2022-2023	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 2021-2022	Budget 2022-2023	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 2021-2022	Budget 2022-2023	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 2021-2022	Budget 2022-2023	Dollar Change	Percent Change
BOCES Services	320,018	352,619	32,601	10.19%
	320,018	352,619	32,601	10.19%

	Budget 2021-2022	Budget 2022-2023	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	352,619	32,601	10.19%
TOTAL SPECIAL ITEMS	545,018	577,619	32,601	5.98%

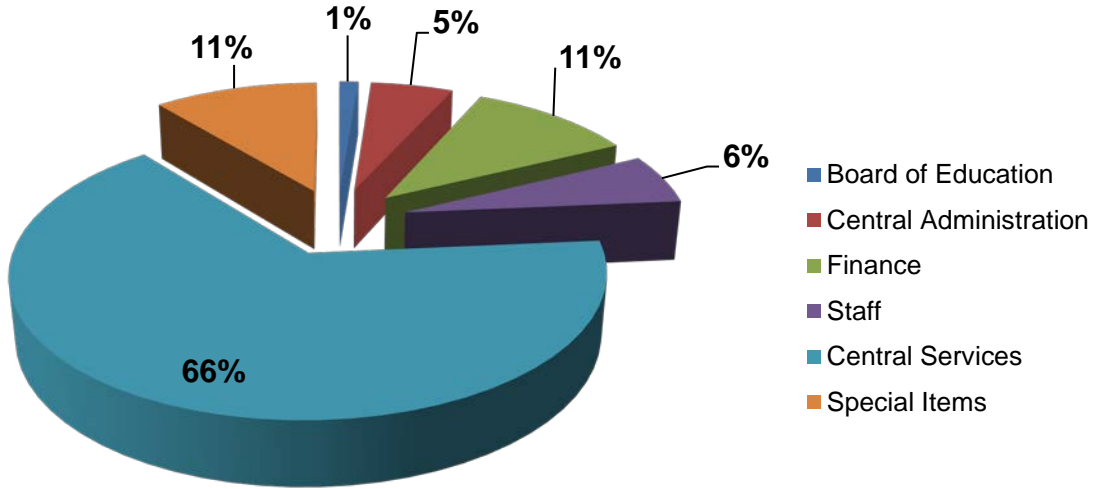


GENERAL SUPPORT - CONTINUED

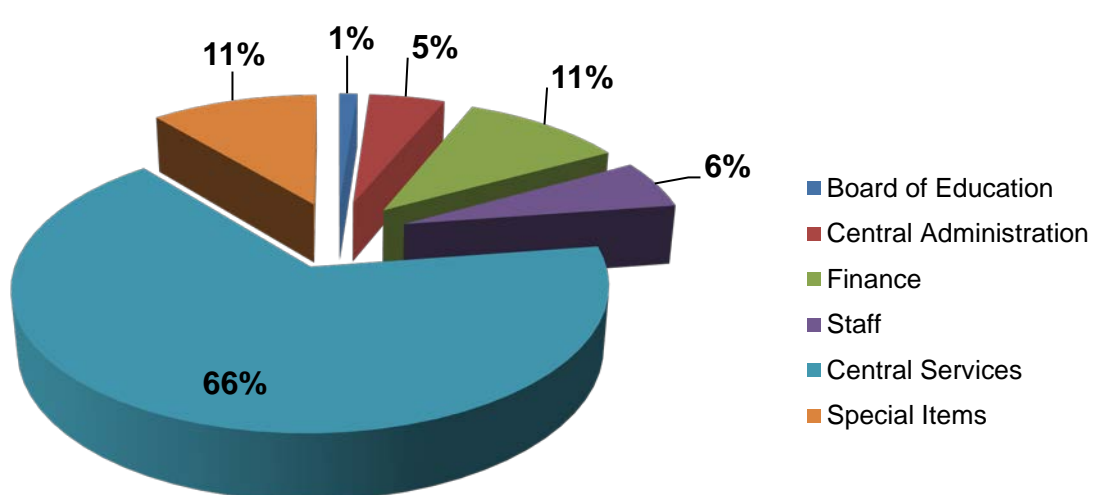
General Support Summary

	Budget 2021-2022	Budget 2022-2023	Dollar Change	Percent Change
Board of Education	62,500	62,500	-	0.00%
Central Administration	273,900	263,300	(10,600)	-3.87%
Finance	546,317	561,136	14,819	2.71%
Staff	296,726	303,226	6,500	2.19%
Central Services	3,271,954	3,483,224	211,270	6.46%
Special Items	545,018	577,619	32,601	5.98%
Total General Support	\$ 4,996,415	\$ 5,251,005	\$ 254,590	5.10%

2021-2022 General Support Allocation



2022-2023 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 2021-2022	Budget 2022-2023	Dollar Change	Percent Change
Salaries	165,000	180,500	15,500	9.39%
Curriculum Writing	20,000	20,000	-	0.00%
Contractual Expenses	2,400	2,400	-	0.00%
Materials & Supplies	5,500	5,500	-	0.00%
	192,900	208,400	15,500	8.04%

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, 1 Athletic Director 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 2021-2022	Budget 2022-2023	Dollar Change	Percent Change
Administrative Salaries	1,094,000	1,248,360	154,360	14.11%
Non-Instructional Salaries	269,000	280,000	11,000	4.09%
Contractual Expenses	35,565	35,565	-	0.00%
Materials & Supplies	29,779	37,979	8,200	27.54%
	1,428,344	1,601,904	173,560	12.15%

Research, Planning, Evaluation & Training

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

	Budget 2021-2022	Budget 2022-2023	Dollar Change	Percent Change
BOCES Services	40,930	46,481	5,551	13.56%
	40,930	46,481	5,551	13.56%

	Budget 2021-2022	Budget 2022-2023	Dollar Change	Percent Change
Total Curriculum Development	192,900	208,400	15,500	8.04%
Total Supervision	1,428,344	1,601,904	173,560	12.15%
Total Research, Plan & Eval.	40,930	46,481	5,551	13.56%
TOTAL ADMINISTRATION	1,662,174	1,856,785	194,611	11.71%



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 2021-2022	Budget 2022-2023	Dollar Change	Percent Change
K-6 Teachers	4,877,000	5,266,000	389,000	7.98%
7-12 Teachers	5,295,000	5,650,000	355,000	6.70%
Substitute Teachers	350,000	400,000	50,000	14.29%
Non-Instructional Support	602,000	698,000	96,000	15.95%
Non-Instructional Support Subs	120,000	150,000	30,000	25.00%
Equipment	403,971	403,971	-	0.00%
Contractual Expense	163,007	167,307	4,300	2.64%
Materials & Supplies	464,345	461,176	(3,169)	-0.68%
Tuition due Other Districts	125,000	125,000	-	0.00%
BOCES	355,844	442,941	87,097	24.48%
TOTAL REGULAR SCHOOL	12,756,167	13,764,395	1,008,228	7.90%

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 2021-2022	Budget 2022-2023	Dollar Change	Percent Change
Teacher Salaries	2,652,000	2,700,000	48,000	1.81%
Non-Instructional Support	1,176,000	1,250,000	74,000	6.29%
Contractual Expenses	45,580	45,580	-	0.00%
Materials & Supplies	7,150	7,150	-	0.00%
Tuition Due Public Schools	100,000	100,000	-	0.00%
Private Placement Tuition	500,000	879,040	379,040	75.81%
BOCES	1,916,183	1,879,233	(36,950)	-1.93%
TOTAL SPECIAL EDUCATION	6,396,913	6,861,003	464,090	7.25%



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 2021-2022	Budget 2022-2023	Dollar Change	Percent Change
BOCES	589,372	762,112	172,740	29.31%
TOTAL OCCUPATIONAL ED.	589,372	762,112	172,740	29.31%

Special Schools

- Appropriations include BOCES STEP program tuition costs.

	Budget 2021-2022	Budget 2022-2023	Dollar Change	Percent Change
BOCES	271,918	271,918	-	0.00%
TOTAL SPECIAL SCHOOLS	271,918	271,918	-	0.00%

	Budget 2021-2022	Budget 2022-2023	Dollar Change	Percent Change
Total Regular School	12,756,167	13,764,395	1,008,228	7.90%
Total Students with Disabilities	6,396,913	6,861,003	464,090	7.25%
Total Occupational Therapy	589,372	762,112	172,740	29.31%
Total Special Schools	271,918	271,918	-	0.00%
TOTAL TEACHING	20,014,370	21,659,428	1,645,058	8.22%



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 2021-2022	Budget 2022-2023	Dollar Change	Percent Change
Librarian Salaries	236,986	250,000	13,014	5.49%
Library Support Salaries	91,000	91,000	-	0.00%
Materials & Supplies	16,402	16,352	(50)	-0.30%
Library Materials	43,500	43,700	200	0.46%
BOCES	116,566	148,946	32,380	27.78%
	504,454	549,998	45,544	9.03%

Computer Assisted Instruction

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

	Budget 2021-2022	Budget 2022-2023	Dollar Change	Percent Change
Salaries	423,049	516,000	92,951	21.97%
Equipment	34,329	34,329	-	0.00%
Contractual Expenses	5,000	5,000	-	0.00%
Computer Software	38,202	38,202	-	0.00%
Materials & Supplies	67,970	67,970	-	0.00%
BOCES	547,909	690,034	142,125	25.94%
	1,116,459	1,351,535	235,076	21.06%

	Budget 2021-2022	Budget 2022-2023	Dollar Change	Percent Change
Total School Library	504,454	549,998	45,544	9.03%
Total Computer Instruction	1,116,459	1,351,535	235,076	21.06%
TOTAL INSTRUCTIONAL MEDIA	1,620,913	1,901,533	280,620	17.31%



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 2021-2022	Budget 2022-2023	Dollar Change	Percent Change
Counselor Salaries	410,000	439,000	29,000	7.07%
Clerical Salaries	102,000	102,000	-	0.00%
Contractual Expenses	2,220	2,220	-	0.00%
Materials & Supplies	6,600	10,600	4,000	60.61%
	<u>520,820</u>	<u>553,820</u>	<u>33,000</u>	<u>6.34%</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 2021-2022	Budget 2022-2023	Dollar Change	Percent Change
Nurse Salaries	342,000	400,000	58,000	16.96%
Contractual Expenses	30,000	30,000	-	0.00%
Materials & Supplies	13,137	13,991	854	6.50%
	<u>385,137</u>	<u>443,991</u>	<u>58,854</u>	<u>15.28%</u>

Psychological Services

- Appropriations include the salaries of school psychologists.

	Budget 2021-2022	Budget 2022-2023	Dollar Change	Percent Change
Psychologists Salaries	405,000	434,000	29,000	7.16%
	<u>405,000</u>	<u>434,000</u>	<u>29,000</u>	<u>7.16%</u>

Social Work Services

- Appropriations include the salaries of the school social workers.

	Budget 2021-2022	Budget 2022-2023	Dollar Change	Percent Change
Social Worker Salaries	427,000	465,000	38,000	8.90%
	<u>427,000</u>	<u>465,000</u>	<u>38,000</u>	<u>8.90%</u>

Co-Curricular Services

- Appropriations cover salaries for all extra curricular activities.

	Budget 2021-2022	Budget 2022-2023	Dollar Change	Percent Change
Salaries	240,000	300,000	60,000	25.00%
Contractual Expense	2,093	2,093	-	0.00%
	<u>242,093</u>	<u>302,093</u>	<u>60,000</u>	<u>24.78%</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.

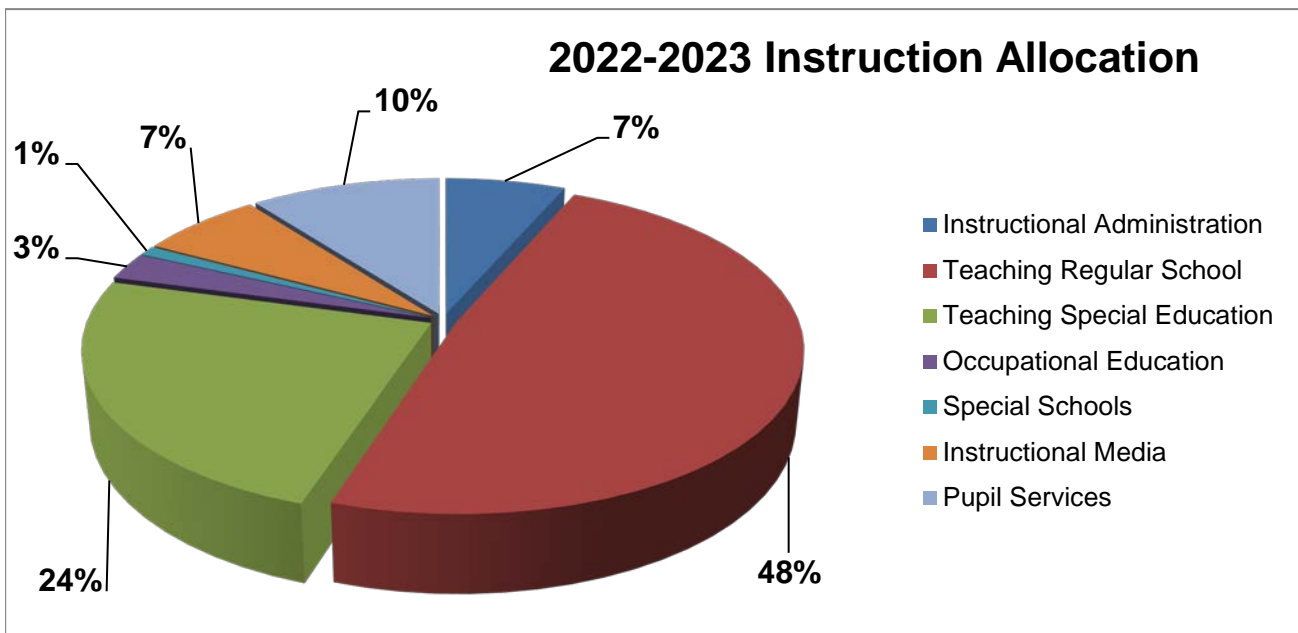
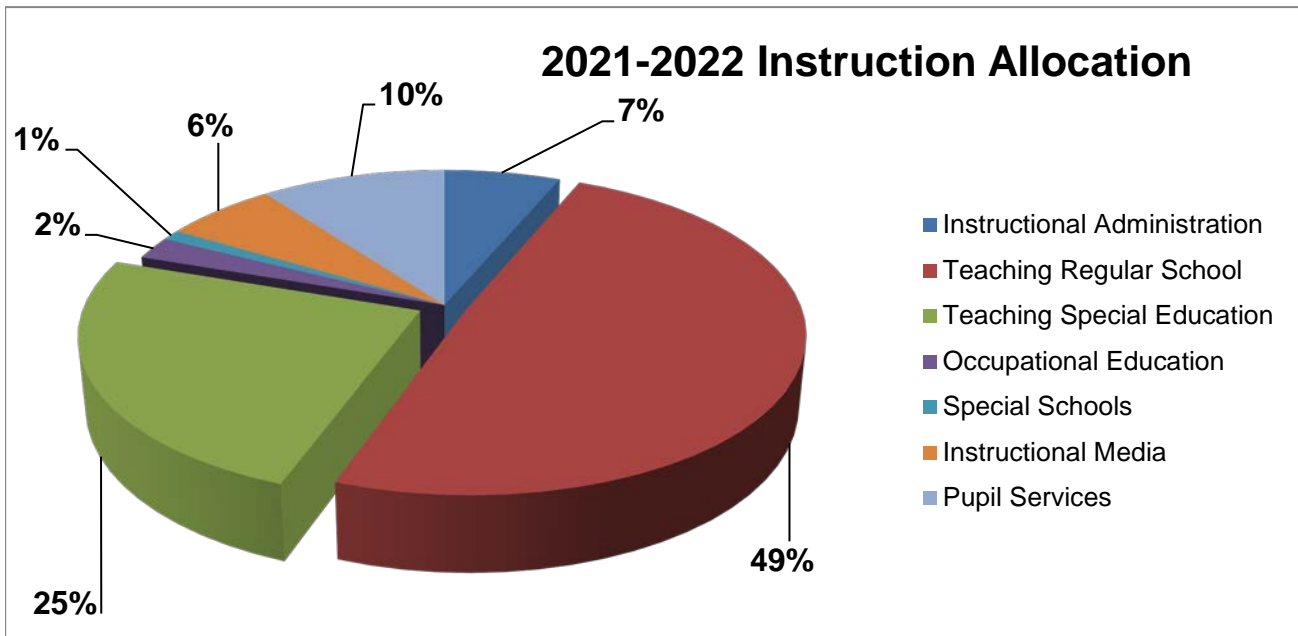
	Budget 2021-2022	Budget 2022-2023	Dollar Change	Percent Change
Salaries	450,000	510,000	60,000	13.33%
Equipment	25,000	35,240	10,240	40.96%
Contractual Expense	135,000	140,500	5,500	4.07%
Materials & Supplies	58,000	61,500	3,500	6.03%
	668,000	747,240	79,240	11.86%
	Budget 2021-2022	Budget 2022-2023	Dollar Change	Percent Change
Total Guidance	520,820	553,820	33,000	6.34%
Total Health Services	385,137	443,991	58,854	15.28%
Total Psychological Services	405,000	434,000	29,000	7.16%
Total Social Work Services	427,000	465,000	38,000	8.90%
Total Co-Curricular Services	242,093	302,093	60,000	24.78%
Total Interscholastic Athletics	668,000	747,240	79,240	11.86%
TOTAL PUPIL SERVICES	2,648,050	2,946,144	298,094	11.26%



INSTRUCTION - CONTINUED

Instruction Summary

	<u>Budget 2021-2022</u>	<u>Budget 2022-2023</u>	<u>Dollar Change</u>	<u>Percent Change</u>
Instructional Administration	1,662,174	1,856,785	194,611	11.71%
Teaching Regular School	12,756,167	13,764,395	1,008,228	7.90%
Teaching Special Education	6,396,913	6,861,003	464,090	7.25%
Occupational Education	589,372	762,112	172,740	29.31%
Special Schools	271,918	271,918	-	0.00%
Instructional Media	1,620,913	1,901,533	280,620	17.31%
Pupil Services	2,648,050	2,946,144	298,094	11.26%
Total Instruction	\$ 25,945,507	\$ 28,363,890	\$ 2,418,383	9.32%





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 2021-2022	Budget 2022-2023	Dollar Change	Percent Change
Salaries	1,067,229	1,125,000	57,771	5.41%
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	8,953	69	0.78%
	1,610,756	1,668,596	57,840	3.59%

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 2021-2022	Budget 2022-2023	Dollar Change	Percent Change
Transportation - BOCES	1,700	2,198	498	29.29%
Contract Transportation	-	-	-	N/A
	1,700	2,198	498	29.29%

	Budget 2021-2022	Budget 2022-2023	Dollar Change	Percent Change
Total District Transportation	1,610,756	1,668,596	57,840	3.59%
Total Contract Transportation	1,700	2,198	498	29.29%
TOTAL TRANSPORTATION	1,612,456	1,670,794	58,338	3.62%

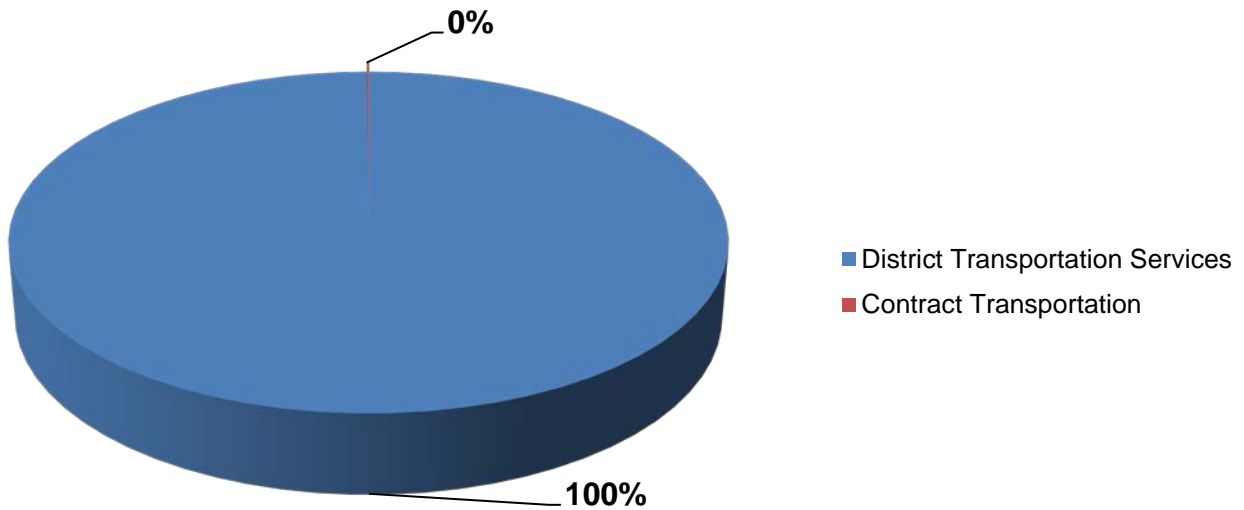


TRANSPORTATION - CONTINUED

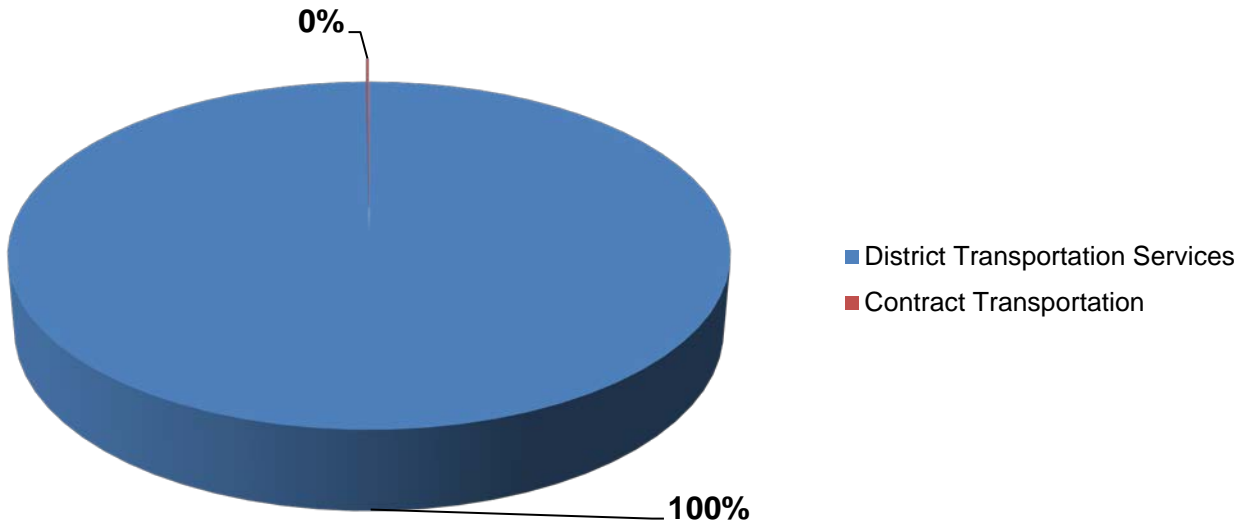
Transportation Summary

	<u>Budget 2021-2022</u>	<u>Budget 2022-2023</u>	<u>Dollar Change</u>	<u>Percent Change</u>
District Transportation Services	1,610,756	1,668,596	57,840	3.59%
Contract Transportation	1,700	2,198	498	29.29%
Total Transportation	\$ 1,612,456	\$ 1,670,794	\$ 58,338	3.62%

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 2021-2022	Budget 2022-2023	Dollar Change	Percent Change
ERS	578,073	415,627	(162,446)	-28.10%
TRS	1,700,000	1,775,000	75,000	4.41%
Social Security	1,750,000	1,895,000	145,000	8.29%
Workers' Compensation	230,000	250,000	20,000	8.70%
Unemployment Insurance	10,000	10,000	-	0.00%
Health Insurance	6,867,747	6,806,008	(61,739)	-0.90%
	<u>11,135,820</u>	<u>11,151,635</u>	<u>15,815</u>	<u>0.14%</u>

Debt Service

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

	Budget 2021-2022	Budget 2022-2023	Dollar Change	Percent Change
Principal	3,455,000	3,555,000	100,000	2.89%
Interest	671,246	492,475	(178,771)	-26.63%
	<u>4,126,246</u>	<u>4,047,475</u>	<u>(78,771)</u>	<u>-1.91%</u>

Interfund Transfers

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

	Budget 2021-2022	Budget 2022-2023	Dollar Change	Percent Change
Transfer to Federal Fund	100,000	100,000	-	0.00%
	<u>100,000</u>	<u>100,000</u>	<u>-</u>	<u>0.00%</u>

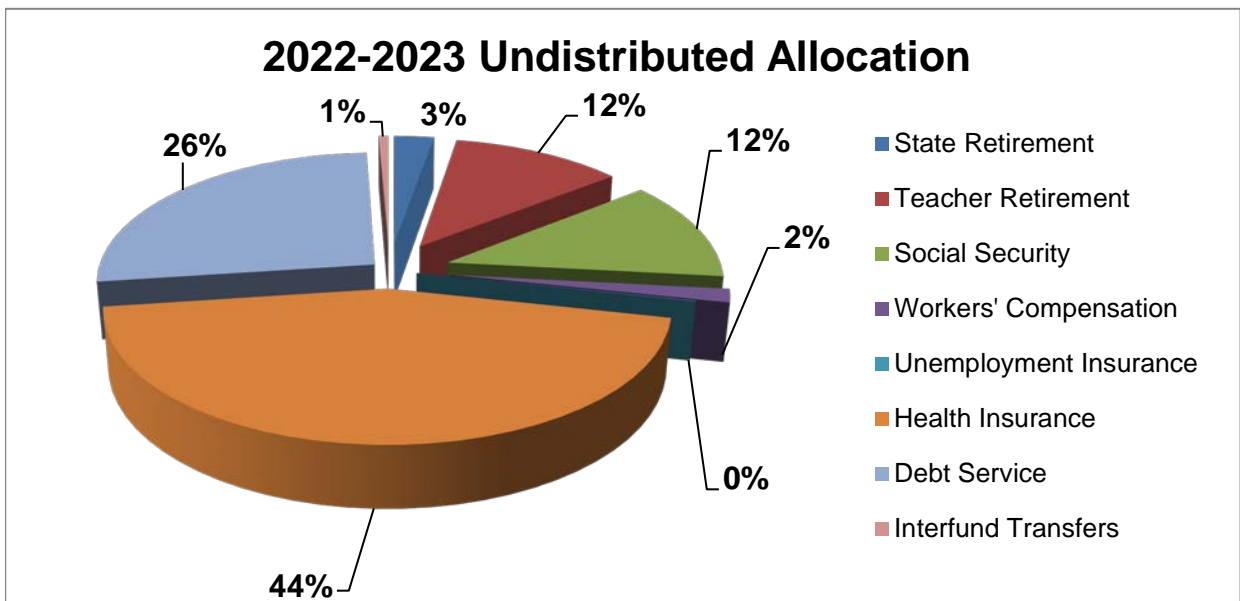
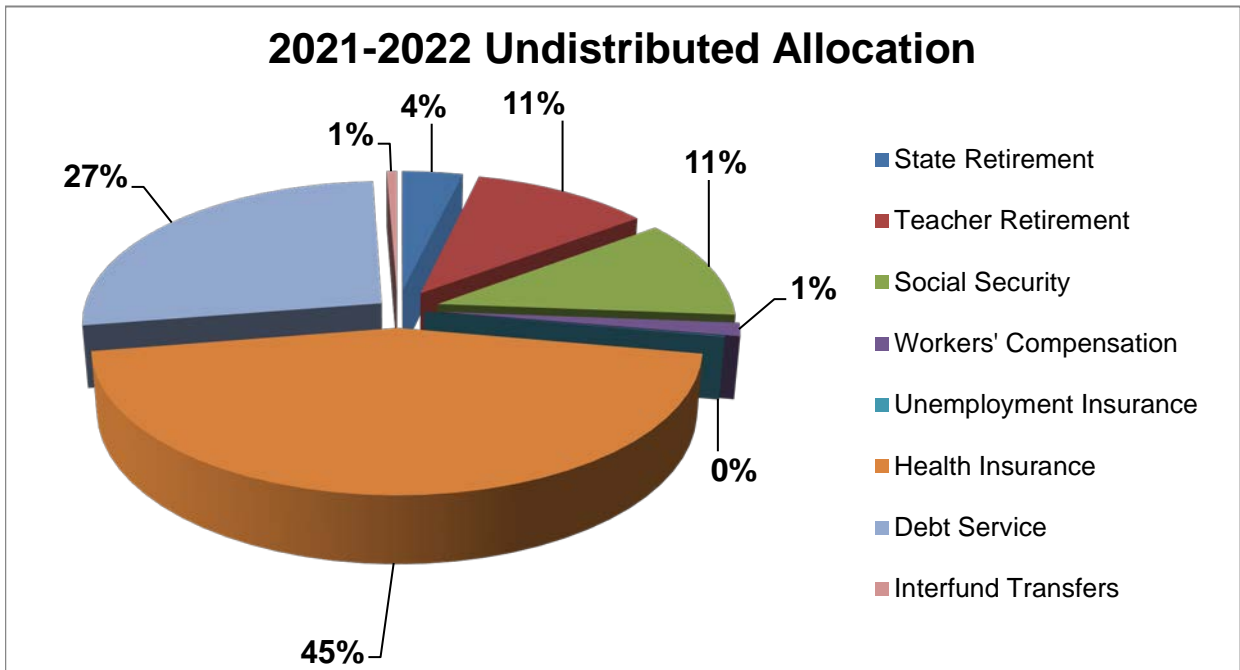
	Budget 2021-2022	Budget 2022-2023	Dollar Change	Percent Change
Total Employee Benefits	11,135,820	11,151,635	15,815	0.14%
Total Debt Service	100,000	100,000	-	0.00%
Total Interfund Transfer	4,126,246	4,047,475	(78,771)	-1.91%
TOTAL UNDISTRIBUTED	<u>15,362,066</u>	<u>15,299,110</u>	<u>(62,956)</u>	<u>-0.41%</u>



UNDISTRIBUTED - CONTINUED

Undistributed - Summary

	Budget 2021-2022	Budget 2022-2023	Dollar Change	Percent Change
State Retirement	578,073	415,627	(162,446)	-28.10%
Teacher Retirement	1,700,000	1,775,000	75,000	4.41%
Social Security	1,750,000	1,895,000	145,000	8.29%
Workers' Compensation	230,000	250,000	20,000	8.70%
Unemployment Insurance	10,000	10,000	-	0.00%
Health Insurance	6,867,747	6,806,008	(61,739)	-0.90%
Debt Service	4,126,246	4,047,475	(78,771)	-1.91%
Interfund Transfers	100,000	100,000	-	0.00%
Total Undistributed	\$ 15,362,066	\$ 15,299,110	\$ (62,956)	-0.41%





2022-2023 THREE PART BUDGET

Budgetary Function	Administrative	Program	Capital	Total
Board of Education	62,500			62,500
Central Administration	263,300			263,300
Finance	561,136			561,136
Legal	20,000	50,000		70,000
Human Resources	137,018			137,018
Public Information	96,208			96,208
Operation of Plant			3,238,546	3,238,546
Central Data Processing	244,678			244,678
Insurance	160,000			160,000
School Association Dues	20,000			20,000
Refund of Real Property Taxes			45,000	45,000
BOCES Admin Cost	352,619			352,619
Curriculum Development	208,400			208,400
Supervision - Regular School	1,601,904			1,601,904
Research and Planning	4,825			4,825
In-Service Training	41,656			41,656
Regular Instruction		13,764,395		13,764,395
Special Education		6,861,003		6,861,003
Occupational Education		762,112		762,112
Special Schools		271,918		271,918
Library and Audiovisual		549,998		549,998
Computer Assisted Instruction		1,351,535		1,351,535
Guidance		553,820		553,820
Health Services		443,991		443,991
Psychological Services		434,000		434,000
Social Work Services		465,000		465,000
Co-Curricular Services		302,093		302,093
Interscholastic Athletics		747,240		747,240
Pupil Transportation		1,670,794		1,670,794
Employee Benefits	281,758	10,134,938	734,939	11,151,635
Debt Service			4,047,475	4,047,475
Interfund Transfers		100,000		100,000
Total	\$ 4,056,002	\$ 38,462,837	\$ 8,065,960	\$ 50,584,799
 Percent of Total Budget	 8.02%	 76.04%	 15.95%	 100.00%



**HISTORY OF PERSONNEL RELATED
BUDGETARY APPROPRIATIONS**

	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
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	6,126,600.00
Percent of Budget	11.05%	11.84%	11.80%	12.25%	12.09%	12.22%	12.48%	12.79%
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	18,634,360.00
Percent of Budget	34.55%	35.88%	35.05%	34.94%	35.89%	35.49%	35.50%	38.89%
ERS	805,000.00	474,592.00	499,310.00	510,352.00	504,877.00	525,619.00	578,073.00	415,627.00
Percent of Budget	2.03%	1.15%	1.16%	1.15%	1.13%	1.13%	1.21%	0.87%
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	1,775,000.00
Percent of Budget	4.71%	4.59%	3.95%	4.06%	3.70%	3.66%	3.55%	3.70%
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	1,895,000.00
Percent of Budget	3.56%	3.50%	3.48%	3.61%	3.59%	3.60%	3.65%	3.95%
Workers' Compensation	220,000.00	200,000.00	300,000.00	300,000.00	230,000.00	230,000.00	230,000.00	250,000.00
Percent of Budget	0.55%	0.48%	0.70%	0.68%	0.52%	0.49%	0.48%	0.52%
Unemployment Insurance	36,000.00	40,000.00	50,000.00	10,000.00	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%	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	6,806,008.00
Percent of Budget	13.78%	13.04%	15.35%	14.91%	14.78%	14.77%	14.33%	14.20%
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	35,912,595.00
Percent of Budget	70.32%	70.57%	71.61%	71.63%	71.73%	71.38%	71.22%	74.95%
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	50,584,799.00



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

	<u>2021-2022</u>	<u>2022-2023</u>	<u>Dollar Change</u>	<u>Percent Change</u>
Non Instructional Salaries	5,981,393.00	6,126,600.00	145,207.00	2.43%
Percent of Total Budget	12.48%	12.11%	5.44%	
Instructional Salaries	17,010,586.00	18,634,360.00	1,623,774.00	9.55%
Percent of Total Budget	35.50%	36.84%	60.85%	
ERS	578,073.00	415,627.00	(162,446.00)	-28.10%
Percent of Total Budget	1.21%	0.82%	-6.09%	
TRS	1,700,000.00	1,775,000.00	75,000.00	4.41%
Percent of Total Budget	3.55%	3.51%	2.81%	
Social Security	1,750,000.00	1,895,000.00	145,000.00	8.29%
Percent of Total Budget	3.65%	3.75%	5.43%	
Workers' Compensation	230,000.00	250,000.00	20,000.00	8.70%
Percent of Total Budget	0.48%	0.49%	0.75%	
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	6,806,008.00	(61,739.00)	-0.90%
Percent of Total Budget	14.33%	13.45%	-2.31%	
Total Employee Costs	34,127,799.00	35,912,595.00	1,784,796.00	5.23%
Percent of Total Budget	71.22%	70.99%	66.89%	
Total Budget	47,916,444.00	50,584,799.00	2,668,355.00	5.57%

The above information shows:

1. The total budget to budget increase is \$2,668,355 or 5.57%.
2. Personnel costs increased 5.23%, year to year.
3. Of the total \$2,668,355 budget increase, \$1,784,796 or 66.89% is attributed to personnel costs.



Glens Falls

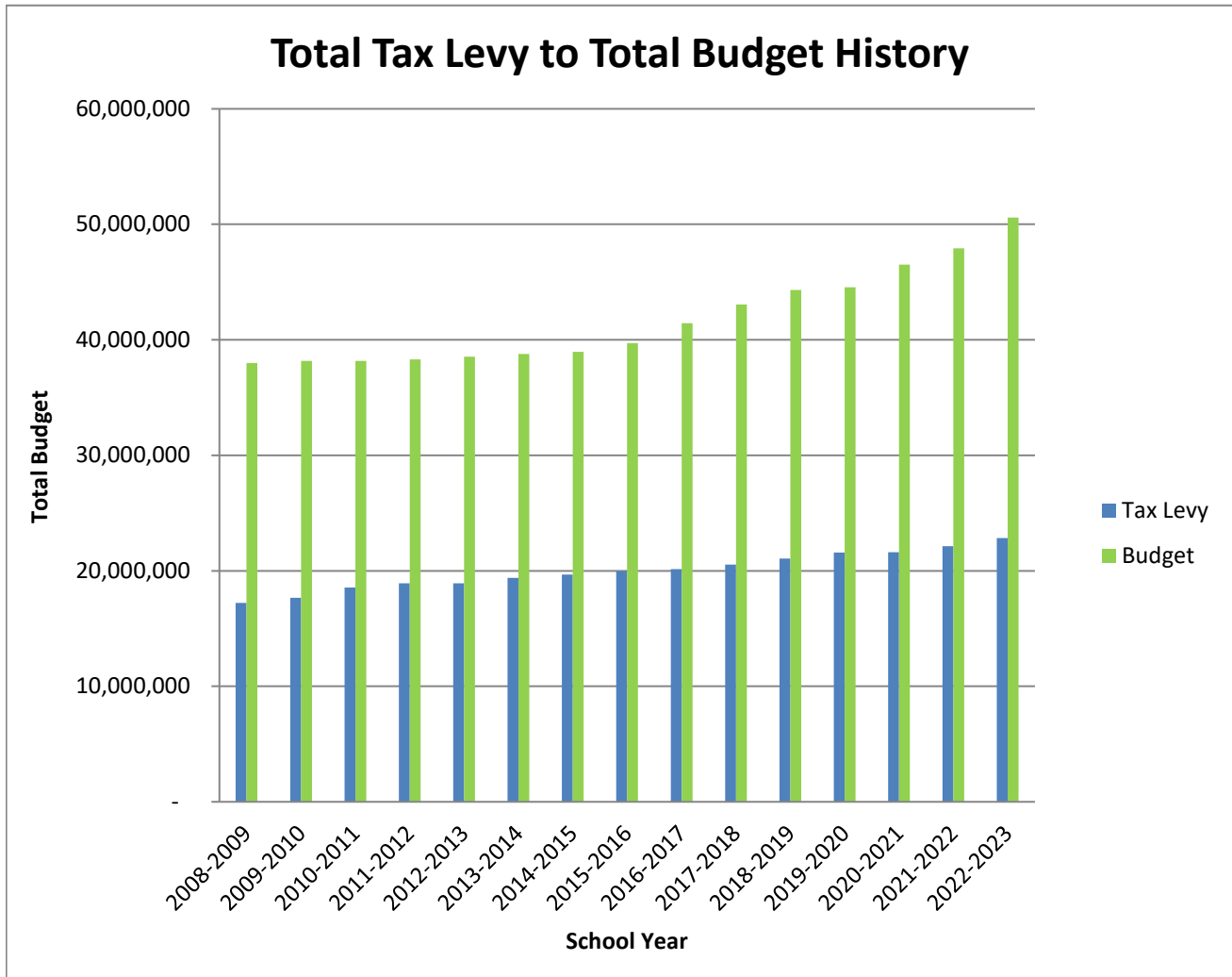
C I T Y S C H O O L S

**SCHOOL
TAX
INFORMATION**



TAX INFORMATION (15 Year History)

Year	Average Tax Rate per \$1000/AV	Tax Levy	Percent Increase	Total Budget	Percent Increase
2022-2023	\$ 16.37	22,844,597	3.16%	50,584,799	5.57%
2021-2022	\$ 21.38	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: 2021-2022

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	641,399,806	0.750	855,199,741	70.760100%	15,669,161	24.429632
Queensbury	353,391,447	1.000	353,391,447	29.239900%	6,474,902	18.322180
	<u>994,791,253</u>		<u>1,208,591,188</u>	<u>100.00000%</u>	<u>22,144,063</u>	21.38

Average Tax Rate

ESTIMATED TAX RATES: 2022-2023

Below information is based on 2022-2023 Tentative Equalization Rates & Assessments from Warren County Real Property Tax Service (both are subject to change by State and County)

Total Tax Levy: \$22,844,597

Municipality	Taxable Assessed Value	Equalization Rate	Full Value	Portion of Total Levy	Levy Share	Tax Rate Per \$1,000/AV
Glens Falls	1,079,022,085	1.000	1,079,022,085	73.266200%	16,737,368	15.511608
Queensbury	354,347,192	0.900	393,719,102	26.733800%	6,107,229	17.235155
	<u>1,433,369,277</u>		<u>1,472,741,187</u>	<u>100.00000%</u>	<u>22,844,597</u>	16.37

Average Tax Rate

PROJECTED YEAR TO YEAR TAX RATE VARIANCE

	2021-2022 Tax Rate Per \$1,000/AV	2022-2023 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	24.429632	15.511608	(8.918023)	\$ (891.80)	\$ (1,783.60)	\$ (2,675.41)
Queensbury	18.322180	17.235155	(1.087025)	\$ (108.70)	\$ (217.41)	\$ (326.11)
District Averages	21.38	16.37	(5.00)	(500.25)	(1,000.50)	(1,500.76)