



# **Germantown Central School**

2020-2021 Budget Proposal

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<b><u>November 2019-April 2020:</u></b>	Leadership Team Meets to discuss budget for 2020-21
<b><u>November 13, 2019:</u></b>	BOE Adoption of budget calendar
<b><u>February 12, 2020:</u></b>	Present 2020-21 preliminary budget forecast & budget assumptions to the BOE.
<b><u>March 1, 2020:</u></b>	Submit 2020-21 calculation for tax levy limit to OSC, Tax & Finance & SED
<b><u>April 8, 2020:</u></b>	Present NYS <i>Enacted</i> Budget Revenues, specifically changes due to COVID-19 Emergency
<b><u>April 22, 2020:</u></b>	Present 2020-2021 Spending Plan

*All other dates are to be announced by NYS and NYSED*



# Budget Calendar

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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

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<b>ACCOUNT</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>19/20 Budget</b>	<b>20/21 Proposed Budget</b>
A 10...BOARD OF EDUCATION	6,369	4,146	5,765	10,100	9,500
A 12...CENTRAL ADMINISTRATION	218,298	222,902	230,093	240,700	237,600
A 13...FINANCE (BUSINESS ADMIN) <i>Added Sub Finder Service</i>	194,769	217,917	264,714	262,800	275,000
A 14...STAFF (LEGAL & BOCES) <i>moved SRD to different code: Security</i>	52,693	48,453	109,684	124,600	87,900



# **Board of Education, District Office, Legal Expenses, BOCES**

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Account	2016-17	2017-18	2018-19	19/20 Budget	20/21 Proposed Budget
A 1620....OPERATION OF PLANT - <b>Did not increase P/T Custodian to F/T, reduced Equip (7,500-&gt;3,000)</b>	485,353	493,999	550,823	675,200	687,200
A 1621....MAINTENANCE OF PLANT - <b>Eliminated small facility improvements, Reduced Equip (7,500-&gt;3,000)</b>	258,605	270,260	371,036	282,000	294,600
A 1622...SECURITY <b>SRD different code</b>	0	0	0	0	40,000
A 1680....CENTRAL DATA PROCESSING <b>Increases &amp; added 2D Support</b>	57,318	73,639	73,873	77,000	96,000
A 19....SPECIAL ITEMS <b>Increase in BOCES Admin cost</b>	102,460	121,431	126,198	211,000	221,900



# Operations, Maintenance, Central Data Processing, Special Items

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Account	2016-17	2017-18	2018-19	19/20 Budget	20/21 Proposed Budget
A 2020....SUPERVISION-REGULAR SCHOOL	363,763	341,106	330,291	341,900	349,900
A 2060....RESEARCH, PLANNING & EVALUAT	68,431	66,500	68,060	68,100	68,100
A 2070....INSERVICE TRAINING-INSTRUCTION	45,325	37,691	34,638	38,000	33,400
A 2110....TEACHING-REGULAR SCHOOL - Reduced Prof. Dev., field trips, eliminated furniture, reduced textbooks, reduced Speech Improvement, Reduced BARD to one Senior, reduced Arts In Ed., eliminated 2 TA's	3,547,223	3,600,793	3,537,578	4,074,800	3,702,225
A 2250....PROGRAMS-STUDENTS W/ DISABIL - Added .2 FTE additional Soc. Wkr., tight budget without much contingency	1,729,837	1,577,920	2,000,665	2,308,920	2,017,371
A 2280...BOCES Occ. Ed. Services - Eliminated Business & Education Partnership	252,751	292,329	259,619	241,000	264,700

## Teaching & BOCES Programs



Account	2016-17	2017-18	2018-19	19/20 Budget	20/21 Proposed Budget
A 2610..SCHOOL LIBRARY & AUDIOVISUAL - <b>Eliminated Library Media Specialist</b>	70,056	68,925	50,198	56,600	58,750
A 2620..EDUCATIONAL TELEVISION - <b>Eliminated Educere</b>	8,785	7,698	8,032	7,300	4,000
A 2630..INSTRUCTIONAL TECH - <b>Increase for IT Staff, Increased hardware (infrastructure) for replacement plan, eliminated device replacement plan (use SMART \$ one more year)</b>	143,135	240,246	199,324	223,000	251,200
A 2810..GUIDANCE-REG SCHOOL - <b>Eliminated Naviance</b>	133,147	137,026	125,122	137,600	142,500
A 2815..HEALTH SVCS-REG SCHL	68,232	85,164	93,229	94,800	94,300
A 2825..SOCIAL WORK-REG SCH	0	59,437	60,600	61,300	65,700
A 2850..CO-CURRICULAR ACTIV	47,931	51,402	62,052	64,450	61,600
A 2855..INTERSCHOL ATHLETICS - <b>Eliminated new Equipment line, Eliminated cost to bus/play spring sports in Greenport</b>	134,610	149,172	144,870	171,500	174,800

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



Account	2016-17	2017-18	2018-19	19/20 Budget	20/21 Proposed Budget
A 55....DIST TRANSPORTATION SERVICES	792,331	820,904	585,809	891,850	926,950
A 9010..STATE RETIREMENT	117,519	110,704	81,229	100,000	165,000
A 9020..TEACHERS' RETIREMENT	596,737	472,317	601,711	515,000	546,000
A 9030..SOCIAL SECURITY	477,103	441,629	354,985	543,000	505,000
A 9040..WORKERS' COMP	32,749	34,612	39,577	0	0
A 9050..UNEMPLOYMENT INS	10,685	9,823	2,828	0	0
A 9060..HOSPITAL, MEDICAL & DENTAL INSURANCE - <i>Increase in cost of Health Ins.</i>	2,452,701	2,477,025	2,951,953	3,069,800	3,359,900
A 9089..RETIREMENT SICK PAY	52,303	14,945	0	0	0
A 9711..DEBT SERVICE - <i>back to original level, project should be complete by end 2020</i>	923,660	898,940	465,823	575,298	834,050
A 9901..TRANSFER TO OTHER FUNDS	117,396	121,300	105,948	130,000	130,000

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





State Aid		Other Revenue	
Foundation Aid	3,675,640	Interest & Penalties	20,000
Building Aid	358,103	Interest on Deposits	45,000
Excess Cost Aid	187,538	BOCES Refund	30,000
BOCES	336,458	Refund of Prior Year Expense	150,000
Transportation	305,700	Donations	1,000
Textbooks	39,761	Medicaid	45,000
Computer Hardware Aid	3,154		<b>291,000</b>
High Tax Aid	143,067		
Other State	70	Local Revenue	
Pandemic Adjustment	-86,975	Real Property Tax	9,651,822
Federal Cares Restoration	86,975	STAR	0
	<b>5,049,491</b>		<b>9,651,822</b>
	<b>Total Revenue</b>	<b>14,992,313</b>	

# Anticipated Revenue



- The spending plan, as presented, is the product of an extensive examination of previous years' expenses, revenue reductions due to the COVID-19 emergency and the anticipated needs of our students in 2020-21.
- This spending plan is within the tax levy limit (tax cap) of 3.61%.

	Spending Plan	Anticipated Revenues
<b>Recommend Expenses</b>	<b>15,705,146</b>	
<b>Adjust spending plan to include F/T Mental Health Worker</b>	<b>87,767</b>	
<b>Anticipated Revenues w/o FED CARES RESTORATION</b>		<b>14,905,338</b>
<b>Fund Balance Use</b>		<b>800,600</b>
<b>Federal CARES Restoration</b>		<b>86,975</b>
	<b>15,792,913</b>	<b>15,792,913</b>

- The Governor recently stated that he is considering an additional 20% reduction in state aid to schools. This would reduce our 2020-2021 spending plan by additional **\$735,000**.



# Summary

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