



Glens Falls

CITY SCHOOLS

GLENS FALLS CITY SCHOOL DISTRICT

ANNUAL BUDGET DOCUMENT

PROPOSED 2018-2019 BUDGET



GLENS FALLS CITY SCHOOL DISTRICT

BOARD OF EDUCATION

Ms. Karin Maurer., President

Mr. Jeremy Deason, Vice President

Ms. Kelly Culliton

Mr. Timothy Graham

Ms. Kristin Greenwood

Mr. Matthew Levin

Mr. Jason Rivers

Ms. Suzanne Spector-Tougas

Ms. Debra Stockdale



GLENS FALLS CITY SCHOOL DISTRICT

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REVENUE SUMMARY

	<u>Budget 2017-2018</u>	<u>Budget 2018-2019</u>	<u>Dollar Change</u>	<u>Percent Change</u>
School Taxes	20,543,320	21,055,520	512,200	2.49%
Payments in Lieu of Taxes	260,326	250,511	(9,815)	-3.77%
Tax Penalty and Interest	70,000	70,000	-	0.00%
Tuition Other Districts	1,611,000	1,611,000	-	0.00%
Fees	34,500	34,500	-	0.00%
Interest	30,000	30,000	-	0.00%
Facility Rental - Individual/Group	12,000	12,000	-	0.00%
Facility Rental - BOCES	114,000	114,000	-	0.00%
Medicaid Reimbursement	100,000	150,000	50,000	50.00%
Medicare Part D	30,000	30,000	-	0.00%
Refund of Prior Year Expenses - BOCES	100,000	100,000	-	0.00%
Refund of Prior Year Expenses	160,000	160,000	-	0.00%
Interfund Revenues	45,000	-	(45,000)	-100.00%
Other	105,000	105,000	-	0.00%
	<u>2,671,826</u>	<u>2,667,011</u>	<u>(4,815)</u>	<u>-0.18%</u>
Operating Aid	17,165,223	17,372,803	207,580	1.21%
BOCES Aid	1,200,000	1,100,000	(100,000)	-8.33%
Computer Software Aid	33,781	32,851	(930)	-2.75%
Library Aid	14,356	13,714	(642)	-4.47%
Textbook Aid	115,765	119,995	4,230	3.65%
Hardware/Other Aid	32,426	32,145	(281)	-0.87%
	<u>18,561,551</u>	<u>18,671,508</u>	<u>109,957</u>	<u>0.59%</u>
Total Revenue Before Fund Balance	<u>41,776,697</u>	<u>42,394,039</u>	<u>617,342</u>	<u>1.48%</u>
Fund Balance				
ERS Reserve	499,310	510,352	11,042	2.21%
Unassigned Fund Balance for Debt Reduction	400,000	-	(400,000)	-100.00%
Unassigned Fund Balance	374,262	1,405,297	1,031,035	275.48%
Total Fund Balances	<u>1,273,572</u>	<u>1,915,649</u>	<u>642,077</u>	<u>50.42%</u>
Total Revenues	<u>\$ 43,050,269</u>	<u>\$ 44,309,688</u>	<u>\$ 1,259,419</u>	<u>2.93%</u>

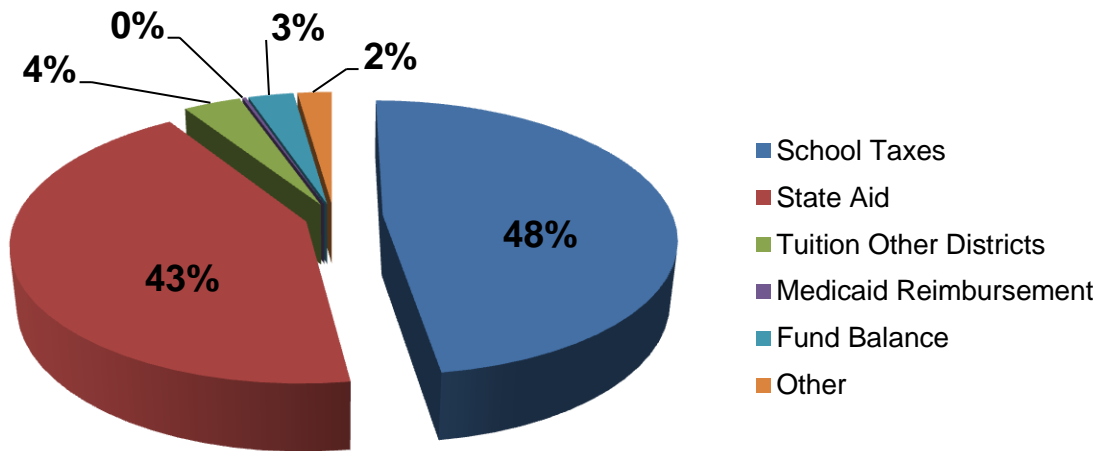
TAX LEVY INCREASE **2.49%**



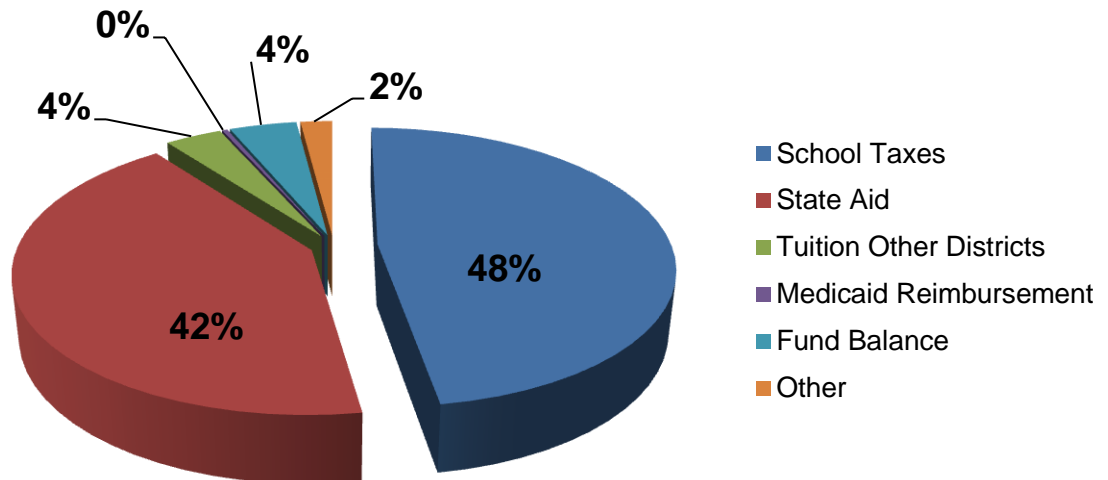
REVENUE COMPARISON

	<u>Budget</u> <u>2017-2018</u>	<u>Budget</u> <u>2018-2019</u>	<u>Dollar</u> <u>Change</u>	<u>Percent</u> <u>Change</u>
School Taxes	20,543,320	21,055,520	512,200	2.49%
State Aid	18,561,551	18,671,508	109,957	0.59%
Tuition Other Districts	1,611,000	1,611,000	-	0.00%
Medicaid Reimbursement	100,000	150,000	50,000	50.00%
Fund Balance	1,273,572	1,915,649	642,077	50.42%
Other	960,826	906,011	(54,815)	-5.70%
Total Revenues	<u>\$ 43,050,269</u>	<u>\$ 44,309,688</u>	<u>\$ 1,259,419</u>	<u>2.93%</u>

2017-2018 Revenue Analysis



2018-2019 Revenue Analysis





APPROPRIATION SUMMARY

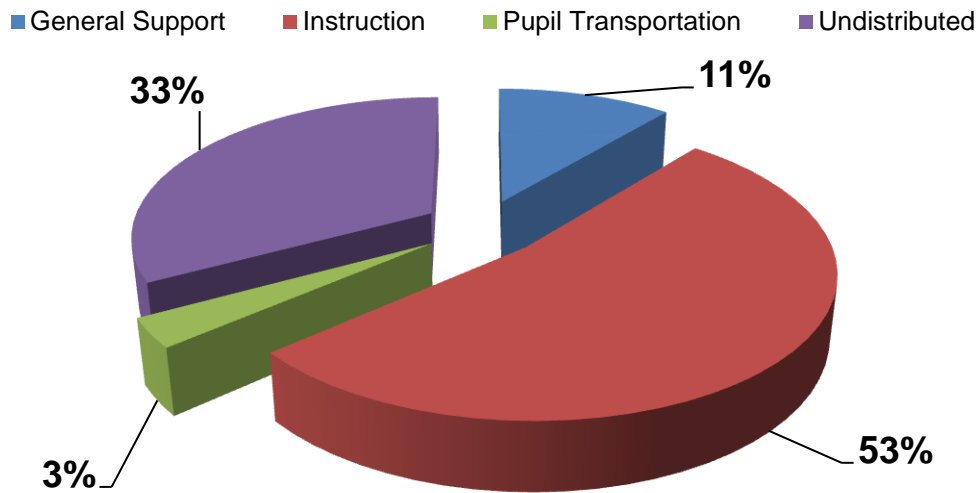
	<u>Budget 2017-2018</u>	<u>Budget 2018-2019</u>	<u>Dollar Change</u>	<u>Percent Change</u>
General Support				
Board of Education	66,600	66,600	-	0.00%
Central Administration	235,835	247,300	11,465	4.86%
Finance	432,882	504,785	71,903	16.61%
Staff	179,628	166,800	(12,828)	-7.14%
Central Services	3,255,442	3,096,060	(159,382)	-4.90%
Special Items	593,465	522,481	(70,984)	-11.96%
Total General Support	<u>4,763,852</u>	<u>4,604,026</u>	<u>(159,826)</u>	<u>-3.35%</u>
Instruction				
Instructional Administration	1,429,378	1,435,508	6,130	0.43%
Teaching Regular School	10,957,137	11,654,189	697,052	6.36%
Teaching Special Education	5,839,128	6,383,775	544,647	9.33%
Occupational Education	602,208	649,873	47,665	7.92%
Special Schools	271,918	271,918	-	0.00%
Instructional Media	1,235,937	1,437,414	201,477	16.30%
Pupil Services	2,343,523	2,433,692	90,169	3.85%
Total Instruction	<u>22,679,229</u>	<u>24,266,369</u>	<u>1,587,140</u>	<u>7.00%</u>
Pupil Transportation				
District Transportation Services	1,312,855	1,528,821	215,966	16.45%
Contract Transportation Services	110,250	20,000	(90,250)	-81.86%
BOCES Transportation	1,390	1,269	(121)	-8.71%
Total Pupil Transportation	<u>1,424,495</u>	<u>1,550,090</u>	<u>125,595</u>	<u>8.82%</u>
Undistributed				
State Retirement	499,310	510,352	11,042	2.21%
Teachers Retirement	1,700,000	1,800,000	100,000	5.88%
Social Security	1,500,000	1,600,000	100,000	6.67%
Workers' Compensation Insurance	300,000	300,000	-	0.00%
Unemployment Insurance	50,000	10,000	(40,000)	-80.00%
Health Insurance	6,607,445	6,608,238	793	0.01%
Debt Service	3,425,938	2,960,613	(465,325)	-13.58%
Transfer to Other Funds	100,000	100,000	-	0.00%
Total Undistributed	<u>14,182,693</u>	<u>13,889,203</u>	<u>(293,490)</u>	<u>-2.07%</u>
Total Appropriations	<u>\$ 43,050,269</u>	<u>\$ 44,309,688</u>	<u>\$ 1,259,419</u>	<u>2.93%</u>



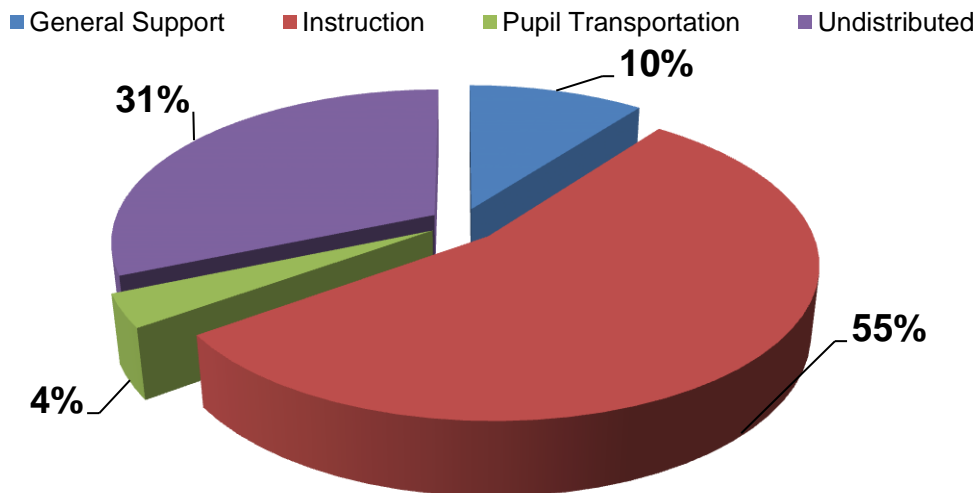
APPROPRIATION COMPARISON

	<u>Budget 2017-2018</u>	<u>Budget 2018-2019</u>	<u>Dollar Change</u>	<u>Percent Change</u>
General Support	4,763,852	4,604,026	(159,826)	-3.35%
Instruction	22,679,229	24,266,369	1,587,140	7.00%
Pupil Transportation	1,424,495	1,550,090	125,595	8.82%
Undistributed	14,182,693	13,889,203	(293,490)	-2.07%
Total Appropriations	\$ 43,050,269	\$ 44,309,688	\$ 1,259,419	2.93%

2017-2018 Budget Appropriation Analysis



2018-2019 Budget Appropriation Analysis





GENERAL SUPPORT

Board of Education

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

	<u>Budget 2017-2018</u>	<u>Budget 2018-2019</u>	<u>Dollar Change</u>	<u>Percent Change</u>
Contractual Expense	45,000	45,000	-	0.00%
BOCES Services	7,100	7,100	-	0.00%
	<u>52,100</u>	<u>52,100</u>	-	0.00%

Board Clerk

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

	<u>Budget 2017-2018</u>	<u>Budget 2018-2019</u>	<u>Dollar Change</u>	<u>Percent Change</u>
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%

	<u>Budget 2017-2018</u>	<u>Budget 2018-2019</u>	<u>Dollar Change</u>	<u>Percent Change</u>
Salaries	10,000	10,000	-	0.00%
Contractual Expense	49,500	49,500	-	0.00%
BOCES Services	7,100	7,100	-	0.00%
Total Board of Education	<u>66,600</u>	<u>66,600</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.

	<u>Budget 2017-2018</u>	<u>Budget 2018-2019</u>	<u>Dollar Change</u>	<u>Percent Change</u>
Salaries	229,035	240,500	11,465	5.01%
Contractual Expense	5,400	5,400	-	0.00%
Materials and Supplies	1,400	1,400	-	0.00%
Total Central Administration	<u>235,835</u>	<u>247,300</u>	11,465	4.86%



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 supervisor. 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 2017-2018	Budget 2018-2019	Dollar Change	Percent Change
Salaries	185,153	225,500	40,347	21.79%
Equipment	3,500	3,500	-	0.00%
Contractual Expense	98,300	100,700	2,400	2.44%
Materials and Supplies	9,500	9,500	-	0.00%
BOCES Services	21,369	34,111	12,742	59.63%
	<u>317,822</u>	<u>373,311</u>	55,489	17.46%

Auditing

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

	Budget 2017-2018	Budget 2018-2019	Dollar Change	Percent Change
Auditing Services	28,000	38,000	10,000	35.71%
	<u>28,000</u>	<u>38,000</u>	10,000	35.71%

Treasurer

- Salary for District Treasurer.

	Budget 2017-2018	Budget 2018-2019	Dollar Change	Percent Change
Salaries	54,150	60,500	6,350	11.73%
	<u>54,150</u>	<u>60,500</u>	6,350	11.73%

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 2017-2018	Budget 2018-2019	Dollar Change	Percent Change
Contractual Expense	26,000	26,000	-	0.00%
	<u>26,000</u>	<u>26,000</u>	-	0.00%



GENERAL SUPPORT - CONTINUED

FINANCE - CONTINUED

Purchasing

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

	Budget 2017-2018	Budget 2018-2019	Dollar Change	Percent Change
BOCES Services	6,910	6,974	64	0.93%
	6,910	6,974	64	0.93%
	Budget 2017-2018	Budget 2018-2019	Dollar Change	Percent Change
Total Business Administration	317,822	373,311	55,489	17.46%
Total Auditing	28,000	38,000	10,000	35.71%
Total Treasurer	54,150	60,500	6,350	11.73%
Total Tax Collection	26,000	26,000	-	0.00%
Total Purchasing	6,910	6,974	64	0.93%
TOTAL FINANCE	432,882	504,785	71,903	16.61%



GENERAL SUPPORT - CONTINUED

Staff

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

Legal

- Contracted legal services

	Budget 2017-2018	Budget 2018-2019	Dollar Change	Percent Change
Contractual Expense	100,000	70,000	(30,000)	-30.00%
	100,000	70,000	(30,000)	-30.00%

Human Resources

- Expense paid to BOCES for OLAS online staff recruiting product.

	Budget 2017-2018	Budget 2018-2019	Dollar Change	Percent Change
BOCES Services	3,932	4,000	68	1.73%
	3,932	4,000	68	1.73%

Public Information and Services

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

	Budget 2017-2018	Budget 2018-2019	Dollar Change	Percent Change
Salaries	69,342	82,000	12,658	18.25%
Contractual Expense	2,700	2,700	-	0.00%
BOCES	3,654	8,100	4,446	121.67%
	75,696	92,800	17,104	22.60%

	Budget 2017-2018	Budget 2018-2019	Dollar Change	Percent Change
Total Legal	100,000	70,000	(30,000)	-30.00%
Total Human Resources	3,932	4,000	68	1.73%
Total Public Information	75,696	92,800	17,104	22.60%
TOTAL STAFF	179,628	166,800	(12,828)	-7.14%



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 2017-2018</u>	<u>Budget 2018-2019</u>	<u>Dollar Change</u>	<u>Percent Change</u>
Salaries	1,286,330	1,187,767	(98,563)	-7.66%
OT Custodian Salaries	110,000	110,000	-	0.00%
Equipment	82,564	84,064	1,500	1.82%
Miscellaneous Contractual	227,250	227,250	-	0.00%
Natural Gas	154,600	154,600	-	0.00%
Electricity	392,453	392,456	3	0.00%
Water & Sewage	100,600	100,600	-	0.00%
Service Contracts	245,387	244,887	(500)	-0.20%
Repairs - Buildings & Grounds	80,660	80,660	-	0.00%
Repairs to Vehicles	11,275	11,275	-	0.00%
Insurance/Risk Management	65,000	65,000	-	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	151,906	82,076	(69,830)	-45.97%
	<u>3,099,701</u>	<u>2,932,311</u>	<u>(167,390)</u>	<u>-5.40%</u>

Central Printing & Mailing and Data Processing

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

	<u>Budget 2017-2018</u>	<u>Budget 2018-2019</u>	<u>Dollar Change</u>	<u>Percent Change</u>
BOCES Services	155,741	163,749	8,008	5.14%
	155,741	163,749	8,008	5.14%

	<u>Budget 2017-2018</u>	<u>Budget 2018-2019</u>	<u>Dollar Change</u>	<u>Percent Change</u>
Total Operation of Plant	3,099,701	2,932,311	(167,390)	-5.40%
Total Central Printing/Data Services	155,741	163,749	8,008	5.14%
TOTAL CENTRAL SERVICES	3,255,442	3,096,060	(159,382)	-4.90%



GENERAL SUPPORT - CONTINUED

Special Items

Insurance

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

	<u>Budget 2017-2018</u>	<u>Budget 2018-2019</u>	<u>Dollar Change</u>	<u>Percent Change</u>
Contractual Expense	163,721	163,721	-	0.00%
	163,721	163,721	-	0.00%

School Association Dues

- Membership dues for various school associations and advocacy groups.

	<u>Budget 2017-2018</u>	<u>Budget 2018-2019</u>	<u>Dollar Change</u>	<u>Percent Change</u>
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.

	<u>Budget 2017-2018</u>	<u>Budget 2018-2019</u>	<u>Dollar Change</u>	<u>Percent Change</u>
Refund of Real Property Taxes	120,000	45,000	(75,000)	-62.50%
	120,000	45,000	(75,000)	-62.50%

BOCES Administrative and Capital Costs

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

	<u>Budget 2017-2018</u>	<u>Budget 2018-2019</u>	<u>Dollar Change</u>	<u>Percent Change</u>
BOCES Services	289,744	293,760	4,016	1.39%
	289,744	293,760	4,016	1.39%

	<u>Budget 2017-2018</u>	<u>Budget 2018-2019</u>	<u>Dollar Change</u>	<u>Percent Change</u>
Total Insurance	163,721	163,721	-	0.00%
Total School Association Dues	20,000	20,000	-	0.00%
Total Refund of Taxes	120,000	45,000	(75,000)	-62.50%
Total BOCES Admin Costs	289,744	293,760	4,016	1.39%
TOTAL SPECIAL ITEMS	593,465	522,481	(70,984)	-11.96%

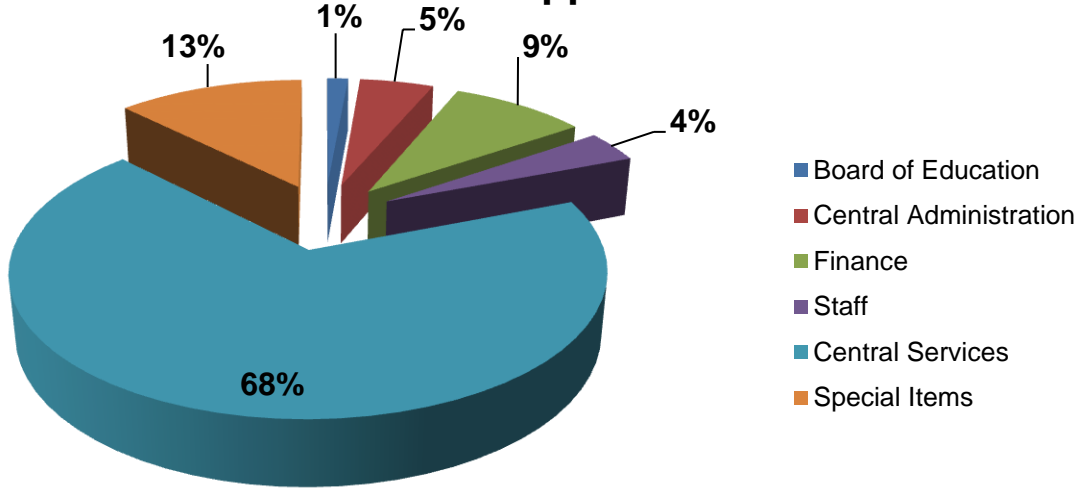


GENERAL SUPPORT - CONTINUED

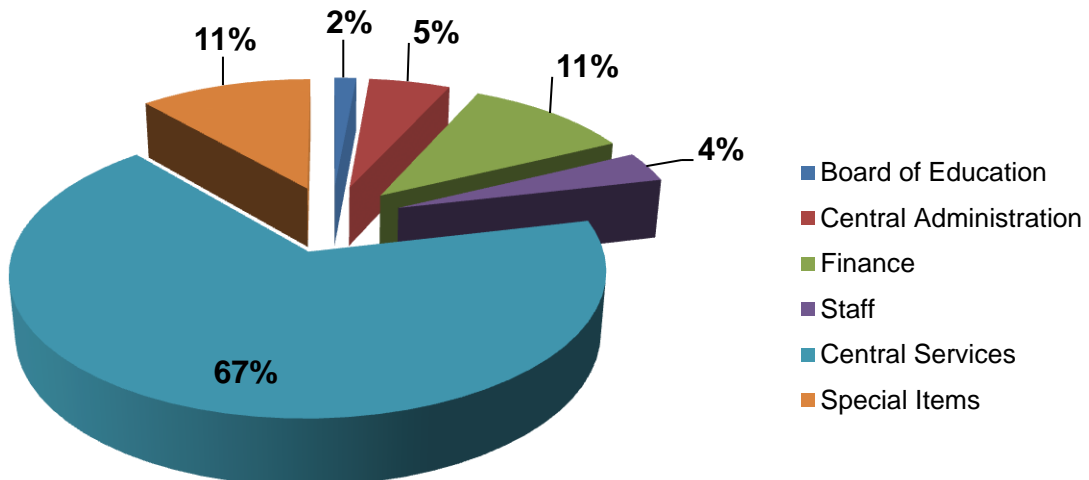
General Support Summary

	Budget 2017-2018	Budget 2018-2019	Dollar Change	Percent Change
Board of Education	66,600	66,600	-	0.00%
Central Administration	235,835	247,300	11,465	4.86%
Finance	432,882	504,785	71,903	16.61%
Staff	179,628	166,800	(12,828)	-7.14%
Central Services	3,255,442	3,096,060	(159,382)	-4.90%
Special Items	593,465	522,481	(70,984)	-11.96%
Total General Support	\$ 4,763,852	\$ 4,604,026	\$ (159,826)	-3.35%

2017-2018 General Support Allocation



2018-2019 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 2017-2018	Budget 2018-2019	Dollar Change	Percent Change
Salaries	139,709	145,000	5,291	3.79%
Curriculum Writing	20,000	20,000	-	0.00%
Contractual Expenses	2,400	2,400	-	0.00%
Materials & Supplies	5,500	5,500	-	0.00%
	167,609	172,900	5,291	3.16%

Supervision - Regular School

- Includes 1 High School Principal, 2 High School Assistant Principals, 1 Middle School Principal, 1 Middle School Assistant Principal, 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 2017-2018	Budget 2018-2019	Dollar Change	Percent Change
Administrative Salaries	867,545	883,000	15,455	1.78%
Non-Instructional Salaries	280,000	256,000	(24,000)	-8.57%
Contractual Expenses	34,015	34,715	700	2.06%
Materials & Supplies	25,296	25,189	(107)	-0.42%
	1,206,856	1,198,904	(7,952)	-0.66%

Research, Planning, Evaluation & Training

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

	Budget 2017-2018	Budget 2018-2019	Dollar Change	Percent Change
BOCES Services	54,913	63,704	8,791	16.01%
	54,913	63,704	8,791	16.01%

	Budget 2017-2018	Budget 2018-2019	Dollar Change	Percent Change
Total Curriculum Development	167,609	172,900	5,291	3.16%
Total Supervision	1,206,856	1,198,904	(7,952)	-0.66%
Total Research, Plan & Eval.	54,913	63,704	8,791	16.01%
TOTAL ADMINISTRATION	1,429,378	1,435,508	6,130	0.43%



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 2017-2018	Budget 2018-2019	Dollar Change	Percent Change
K-6 Teachers	3,813,069	4,116,268	303,199	7.95%
7-12 Teachers	5,069,496	4,971,592	(97,904)	-1.93%
Substitute Teachers	510,000	510,000	-	0.00%
Non-Instructional Support	340,000	565,000	225,000	66.18%
Non-Instructional Support Subs	120,000	120,000	-	0.00%
Equipment	71,129	327,317	256,188	360.17%
Contractual Expense	141,510	144,800	3,290	2.32%
Materials & Supplies	420,549	406,761	(13,788)	-3.28%
Tuition due Other Districts	125,000	125,000	-	0.00%
BOCES	346,384	367,451	21,067	6.08%
TOTAL REGULAR SCHOOL	10,957,137	11,654,189	697,052	6.36%

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 conference, 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.

	Budget 2017-2018	Budget 2018-2019	Dollar Change	Percent Change
Teacher Salaries	2,388,196	2,420,014	31,818	1.33%
Non-Instructional Support	1,000,000	977,000	(23,000)	-2.30%
Contractual Expenses	20,580	20,580	-	0.00%
Materials & Supplies	7,350	7,350	-	0.00%
Tuition Due Public Schools	46,000	60,000	14,000	30.43%
Private Placement Tuition	187,000	265,000	78,000	41.71%
BOCES	2,190,002	2,633,831	443,829	20.27%
TOTAL SPECIAL EDUCATION	5,839,128	6,383,775	544,647	9.33%



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.

	<u>Budget 2017-2018</u>	<u>Budget 2018-2019</u>	<u>Dollar Change</u>	<u>Percent Change</u>
BOCES	602,208	649,873	47,665	7.92%
TOTAL OCCUPATIONAL ED.	602,208	649,873	47,665	7.92%

Special Schools

- Appropriations include BOCES STEP program tuition costs.

	<u>Budget 2017-2018</u>	<u>Budget 2018-2019</u>	<u>Dollar Change</u>	<u>Percent Change</u>
BOCES	271,918	271,918	-	0.00%
TOTAL SPECIAL SCHOOLS	271,918	271,918	-	0.00%

	<u>Budget 2017-2018</u>	<u>Budget 2018-2019</u>	<u>Dollar Change</u>	<u>Percent Change</u>
Total Regular School	10,957,137	11,654,189	697,052	6.36%
Total Students with Disabilities	5,839,128	6,383,775	544,647	9.33%
Total Occupational Therapy	602,208	649,873	47,665	7.92%
Total Special Schools	271,918	271,918	-	0.00%
TOTAL TEACHING	17,670,391	18,959,755	1,289,364	7.30%



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 2017-2018	Budget 2018-2019	Dollar Change	Percent Change
Librarian Salaries	218,869	236,986	18,117	8.28%
Libarary Support Salaries	46,000	87,000	41,000	89.13%
Materials & Supplies	14,750	15,402	652	4.42%
Library Materials	42,300	43,500	1,200	2.84%
BOCES	100,090	111,583	11,493	11.48%
	422,009	494,471	72,462	17.17%

Computer Assisted Instruction

- Appropriations include salary of Director of Information Technology, two data network & communications analysts, a teacher on special assignment, and clerical support. Also included are contractual expenses for support, upgrades, training, software, equipment leases, computer supplies and BOCES purchases.

	Budget 2017-2018	Budget 2018-2019	Dollar Change	Percent Change
Salaries	365,878	399,311	33,433	9.14%
Equipment	27,073	27,073	-	0.00%
Contractual Expenses	5,000	5,000	-	0.00%
Computer Software	54,819	54,819	-	0.00%
Materials & Supplies	25,000	25,000	-	0.00%
BOCES	336,158	431,740	95,582	28.43%
	813,928	942,943	129,015	15.85%

	Budget 2017-2018	Budget 2018-2019	Dollar Change	Percent Change
Total School Library	422,009	494,471	72,462	17.17%
Total Computer Instruction	813,928	942,943	129,015	15.85%
TOTAL INSTRUCTIONAL MEDIA	1,235,937	1,437,414	201,477	16.30%



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.

	<u>Budget 2017-2018</u>	<u>Budget 2018-2019</u>	<u>Dollar Change</u>	<u>Percent Change</u>
Counselor Salaries	336,663	309,587	(27,076)	-8.04%
Clerical Salaries	100,000	100,000	-	0.00%
Contractual Expenses	1,209	1,290	81	6.70%
Materials & Supplies	5,013	5,554	541	10.79%
	<u>442,885</u>	<u>416,431</u>	<u>(26,454)</u>	<u>-5.97%</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.

	<u>Budget 2017-2018</u>	<u>Budget 2018-2019</u>	<u>Dollar Change</u>	<u>Percent Change</u>
Nurse Salaries	270,000	270,000	-	0.00%
Contractual Expenses	26,000	26,000	-	0.00%
Materials & Supplies	7,129	7,270	141	1.98%
	<u>303,129</u>	<u>303,270</u>	<u>141</u>	<u>0.05%</u>

Psychological Services

- Appropriations include the salaries of school psychologists.

	<u>Budget 2017-2018</u>	<u>Budget 2018-2019</u>	<u>Dollar Change</u>	<u>Percent Change</u>
Psychologists Salaries	381,239	395,220	13,981	3.67%
	<u>381,239</u>	<u>395,220</u>	<u>13,981</u>	<u>3.67%</u>

Social Work Services

- Appropriations include the salaries of the school psychologists.

	<u>Budget 2017-2018</u>	<u>Budget 2018-2019</u>	<u>Dollar Change</u>	<u>Percent Change</u>
Social Worker Salaries	300,477	371,678	71,201	23.70%
	<u>300,477</u>	<u>371,678</u>	<u>71,201</u>	<u>23.70%</u>

Co-Curricular Services

- Appropriations cover salaries for all extra curricular activities.

	<u>Budget 2017-2018</u>	<u>Budget 2018-2019</u>	<u>Dollar Change</u>	<u>Percent Change</u>
Salaries	300,000	300,000	-	0.00%
Contractual Expense	2,093	2,093	-	0.00%
	<u>302,093</u>	<u>302,093</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 2017-2018	Budget 2018-2019	Dollar Change	Percent Change
Salaries	430,000	450,000	20,000	4.65%
Equipment	17,000	21,000	4,000	23.53%
Contractual Expense	119,700	122,000	2,300	1.92%
Materials & Supplies	47,000	52,000	5,000	10.64%
	613,700	645,000	31,300	5.10%

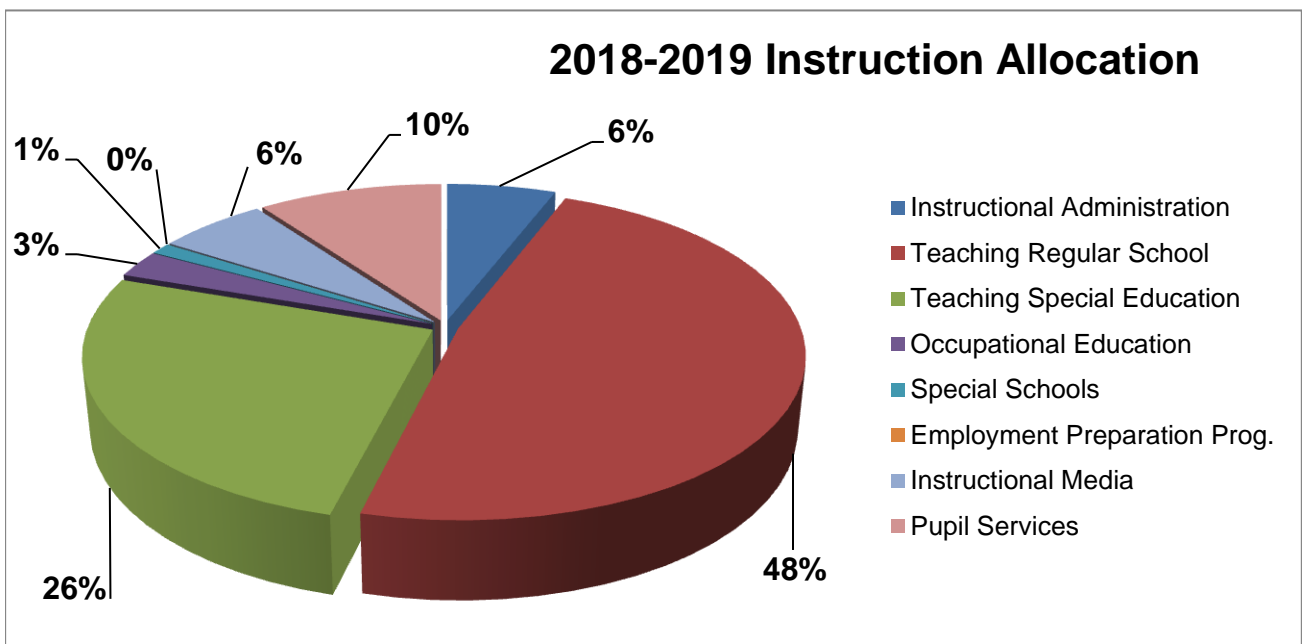
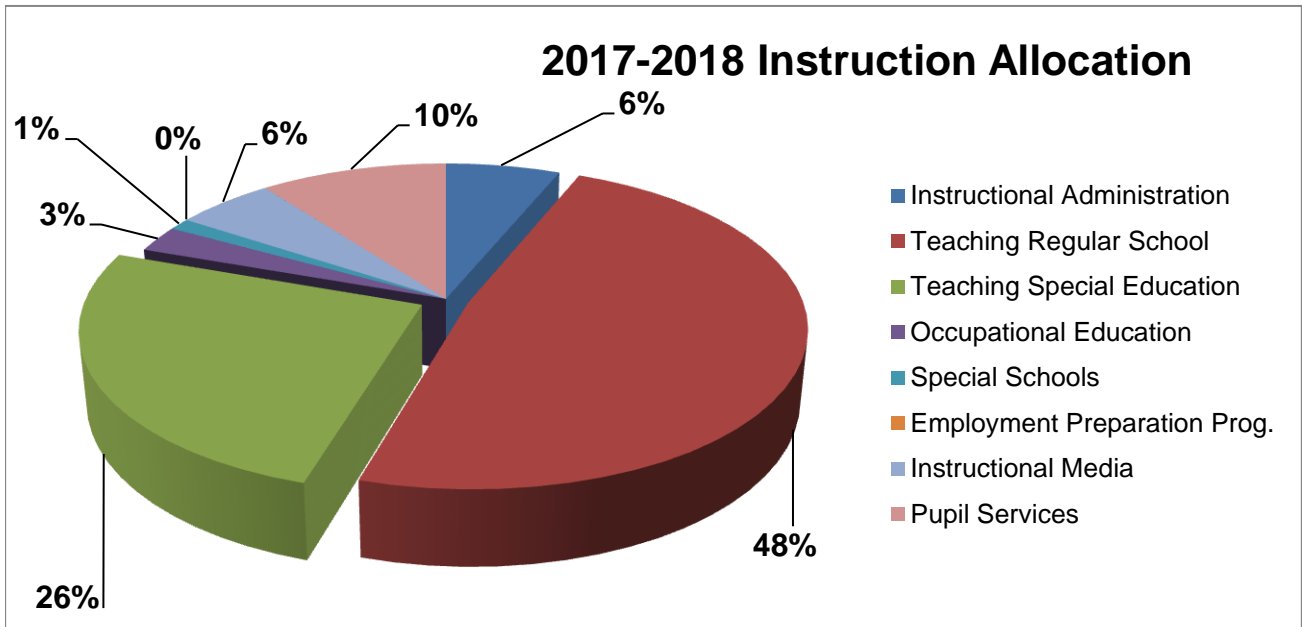
	Budget 2017-2018	Budget 2018-2019	Dollar Change	Percent Change
Total Guidance	442,885	416,431	(26,454)	-5.97%
Total Health Services	303,129	303,270	141	0.05%
Total Psychological Services	381,239	395,220	13,981	3.67%
Total Social Work Services	300,477	371,678	71,201	23.70%
Total Co-Curricular Services	302,093	302,093	-	0.00%
Total Interscholastic Athletics	613,700	645,000	31,300	5.10%
TOTAL PUPIL SERVICES	2,343,523	2,433,692	90,169	3.85%



INSTRUCTION - CONTINUED

Instruction Summary

	<u>Budget 2017-2018</u>	<u>Budget 2018-2019</u>	<u>Dollar Change</u>	<u>Percent Change</u>
Instructional Administration	1,429,378	1,435,508	6,130	0.43%
Teaching Regular School	10,957,137	11,654,189	697,052	6.36%
Teaching Special Education	5,839,128	6,383,775	544,647	9.33%
Occupational Education	602,208	649,873	47,665	7.92%
Special Schools	271,918	271,918	-	0.00%
Instructional Media	1,235,937	1,437,414	201,477	16.30%
Pupil Services	2,343,523	2,433,692	90,169	3.85%
Total Instruction	\$ 22,679,229	\$ 24,266,369	\$ 1,587,140	7.00%





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 is the appropriation for the purchase of two vans, and lease payments for vehicles authorized by voters in May 2017, and the projected lease payments for the lease of vehicles, being put to vote in May 2018.

	Budget 2017-2018	Budget 2018-2019	Dollar Change	Percent Change
Salaries	930,510	1,090,517	160,007	17.20%
Equipment	60,447	60,447	-	0.00%
Contractual Expenses	20,769	85,053	64,284	309.52%
Insurance	40,000	30,000	(10,000)	-25.00%
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	8,629	10,214	1,585	18.37%
	1,312,945	1,528,821	215,876	16.44%

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 2017-2018	Budget 2018-2019	Dollar Change	Percent Change
Transportation - BOCES	1,390	1,269	(121)	-8.71%
Contract Transportation	110,250	20,000	(90,250)	-81.86%
	111,640	21,269	(90,371)	-80.95%
	2017-2018	2018-2019	Dollar Change	Percent Change
Total District Transportation	1,312,945	1,528,821	215,876	16.44%
Total Contract Transportation	111,640	21,269	(90,371)	-80.95%
TOTAL TRANSPORTATION	1,424,585	1,550,090	125,505	8.81%

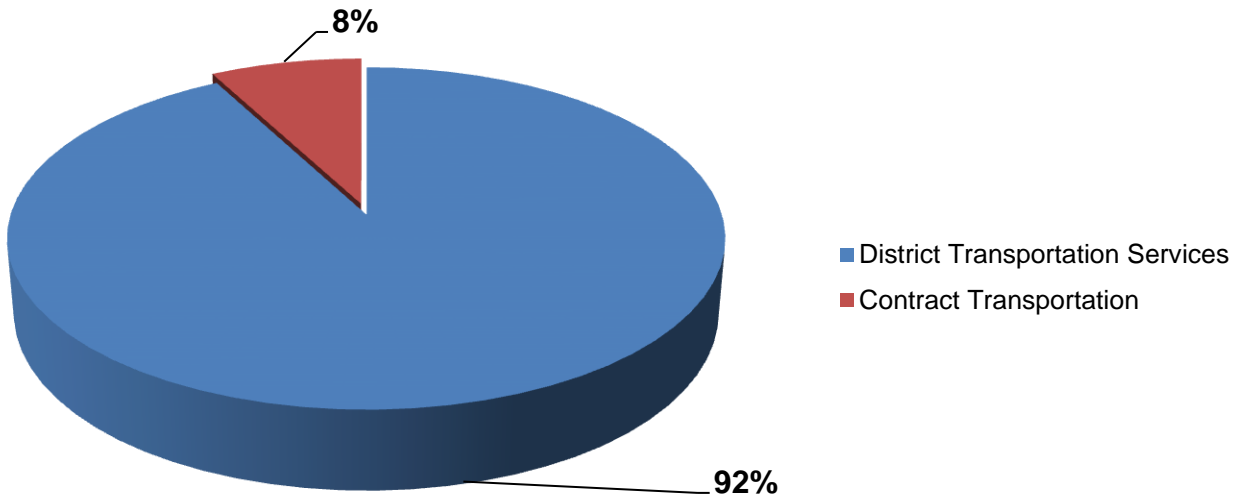


TRANSPORTATION - CONTINUED

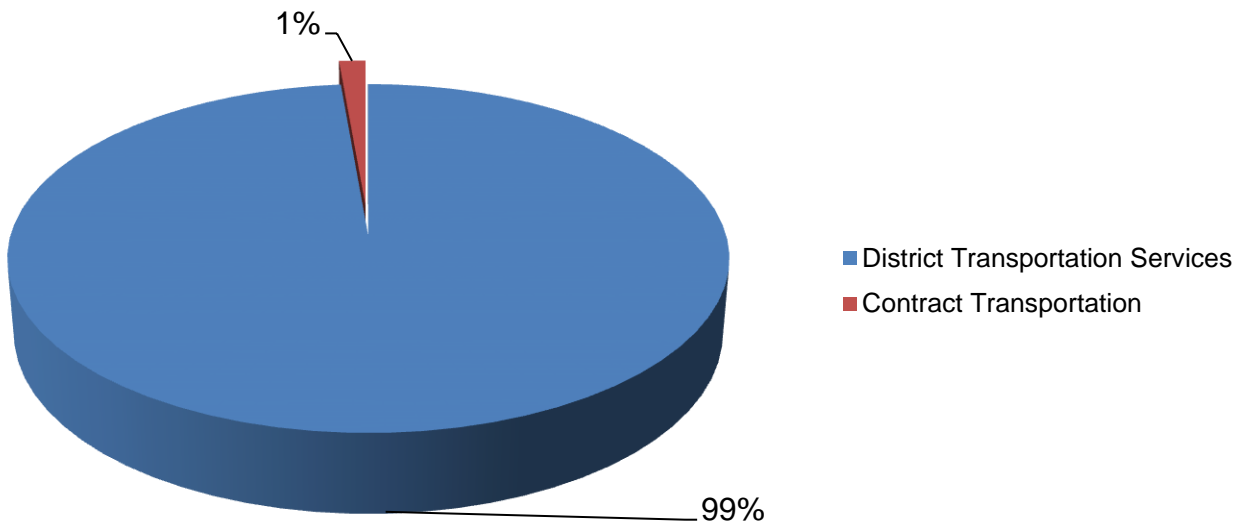
Transportation Summary

	<u>Budget 2017-2018</u>	<u>Budget 2018-2019</u>	<u>Dollar Change</u>	<u>Percent Change</u>
District Transportation Services	1,312,945	1,528,821	215,876	16.44%
Contract Transportation	111,640	21,269	(90,371)	-80.95%
Total Transportation	\$ 1,424,585	\$ 1,550,090	\$ 125,505	8.81%

2017-2018 Transportation Allocation



2018-2019 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 2017-2018	Budget 2018-2019	Dollar Change	Percent Change
ERS	499,310	510,352	11,042	2.21%
TRS	1,700,000	1,800,000	100,000	5.88%
Social Security	1,500,000	1,600,000	100,000	6.67%
Workers' Compensation	300,000	300,000	-	0.00%
Unemployment Insurance	50,000	10,000	(40,000)	-80.00%
Health Insurance	6,607,445	6,608,238	793	0.01%
	10,656,755	10,828,590	171,835	1.61%

Debt Service

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

	Budget 2017-2018	Budget 2018-2019	Dollar Change	Percent Change
Principal	2,808,100	2,200,000	(608,100)	-21.66%
Interest	617,838	760,613	142,775	23.11%
	3,425,938	2,960,613	(465,325)	-13.58%

Interfund Transfers

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

	Budget 2017-2018	Budget 2018-2019	Dollar Change	Percent Change
Transfer to Federal Fund	100,000	100,000	-	0.00%
	100,000	100,000	-	0.00%

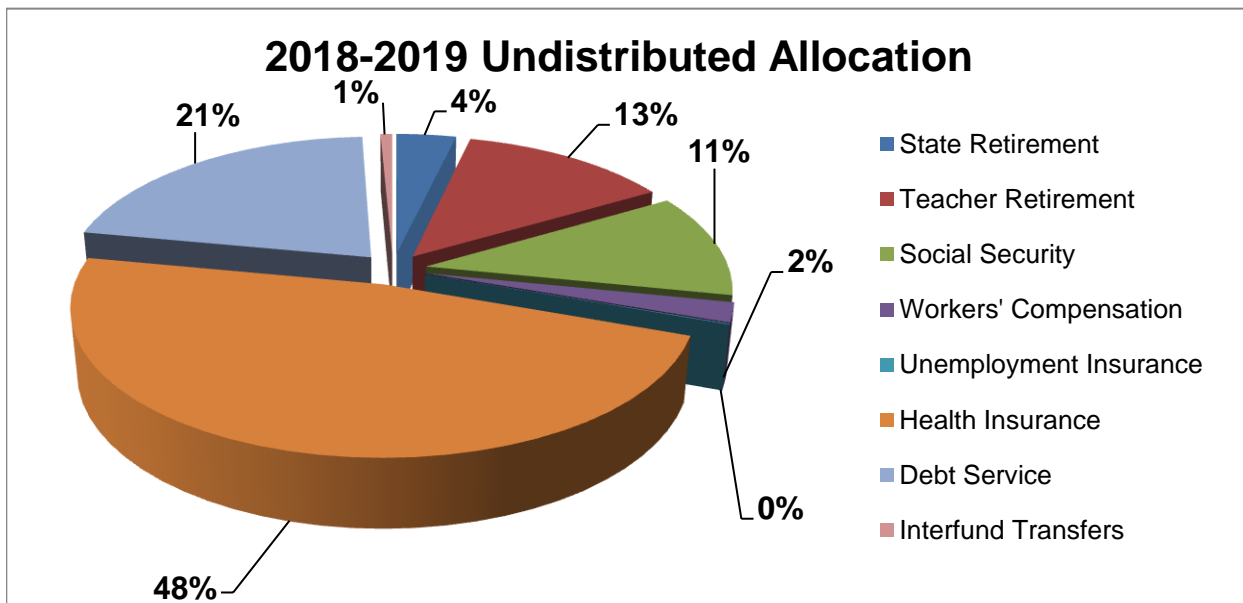
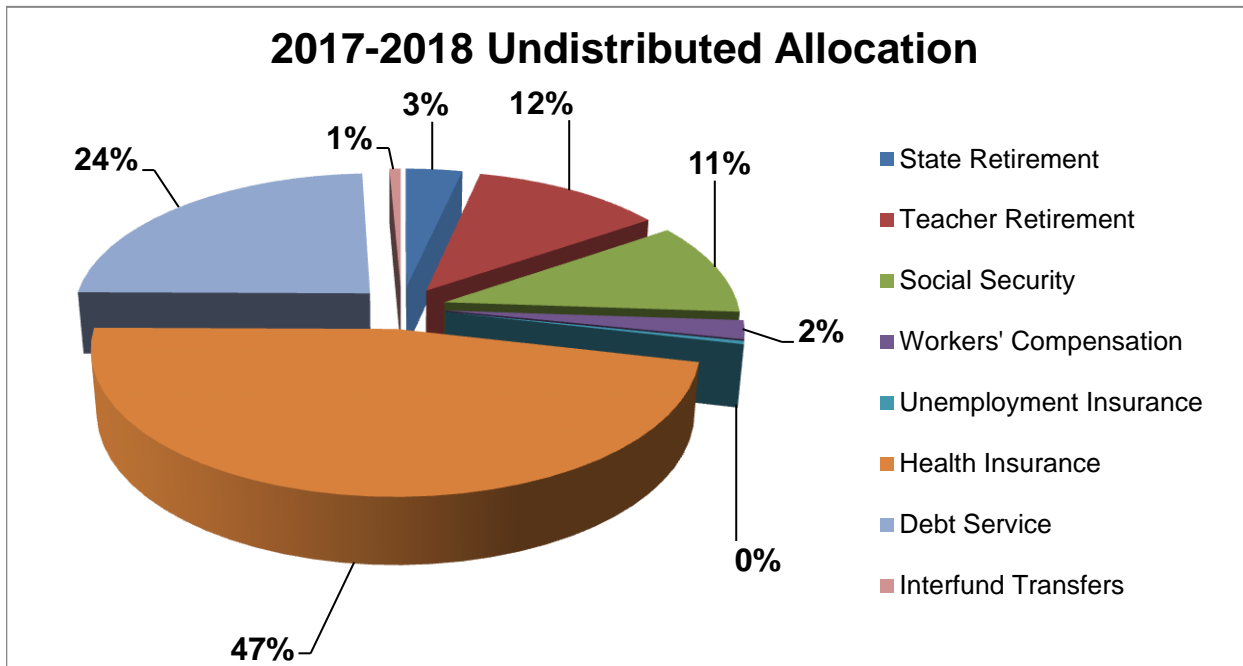
	2017-2018	2018-2019	Dollar Change	Percent Change
Total Employee Benefits	10,656,755	10,828,590	171,835	1.61%
Total Debt Service	100,000	100,000	-	0.00%
Total Interfund Transfer	3,425,938	2,960,613	(465,325)	-13.58%
TOTAL UNDISTRIBUTED	14,182,693	13,889,203	(293,490)	-2.07%



UNDISTRIBUTED - CONTINUED

Undistributed - Summary

	<u>Budget 2017-2018</u>	<u>Budget 2018-2019</u>	<u>Dollar Change</u>	<u>Percent Change</u>
State Retirement	499,310	510,352	11,042	2.21%
Teacher Retirement	1,700,000	1,800,000	100,000	5.88%
Social Security	1,500,000	1,600,000	100,000	6.67%
Workers' Compensation	300,000	300,000	-	0.00%
Unemployment Insurance	50,000	10,000	(40,000)	-80.00%
Health Insurance	6,607,445	6,608,238	793	0.01%
Debt Service	3,425,938	2,960,613	(465,325)	-13.58%
Interfund Transfers	100,000	100,000	-	0.00%
Total Undistributed	\$ 14,082,693	\$ 13,789,203	\$ (293,490)	-2.08%





2018-2019 THREE PART BUDGET

Budgetary Function	Administrative	Program	Capital	Total
Board of Education	66,600			66,600
Central Administration	247,300			247,300
Finance	504,785			504,785
Legal	20,000	50,000		70,000
Human Resources	4,000			4,000
Public Information	92,800			92,800
Operation of Plant			2,932,311	2,932,311
Central Data Processing	163,749			163,749
Insurance	163,721			163,721
School Association Dues	20,000			20,000
Refund of Real Property Taxes			45,000	45,000
BOCES Admin Cost	293,760			293,760
Curriculum Development	172,900			172,900
Supervision - Regular School	1,198,904			1,198,904
Research and Planning	6,925			6,925
In-Service Training	56,779			56,779
Regular Instruction		11,654,189		11,654,189
Special Education		6,383,775		6,383,775
Occupational Education		649,873		649,873
Special Schools		271,918		271,918
Library and Audiovisual		494,471		494,471
Computer Assisted Instruction		942,943		942,943
Guidance		416,431		416,431
Health Services		303,270		303,270
Psychological Services		395,220		395,220
Social Work Services		371,678		371,678
Co-Curricular Services		302,093		302,093
Interscholastic Athletics		645,000		645,000
Pupil Transportation		1,528,821		1,528,821
Contract Transportation		21,269		21,269
Employee Benefits	995,298	9,161,236	672,056	10,828,590
Debt Service			2,960,613	2,960,613
Interfund Transfers		100,000		100,000
Total	\$ 4,007,521	\$ 33,692,187	\$ 6,609,980	\$ 44,309,688
 Percent of Total Budget	 9.04%	 76.04%	 14.92%	 100.00%



**HISTORY OF PERSONNEL RELATED
BUDGETARY APPROPRIATIONS**

	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
Non Instructional Salaries	4,202,535.00	4,446,243.00	4,390,628.00	4,904,083.00	5,081,328.00	5,429,284.00
Percent of Budget	10.69%	11.21%	11.05%	11.84%	11.80%	12.25%
Instructional Salaries	14,271,372.00	13,570,214.00	13,722,833.00	14,860,664.00	15,090,333.00	15,481,156.00
Percent of Budget	36.31%	34.21%	34.55%	35.88%	35.05%	34.94%
ERS	826,508.00	832,431.00	805,000.00	474,592.00	499,310.00	510,352.00
Percent of Budget	2.10%	2.10%	2.03%	1.15%	1.16%	1.15%
TRS	2,415,160.00	2,379,500.00	1,869,901.00	1,900,000.00	1,700,000.00	1,800,000.00
Percent of Budget	6.14%	6.00%	4.71%	4.59%	3.95%	4.06%
Social Security	1,426,520.00	1,372,000.00	1,412,000.00	1,450,009.00	1,500,000.00	1,600,000.00
Percent of Budget	3.63%	3.46%	3.56%	3.50%	3.48%	3.61%
Workers' Compensation	167,500.00	229,145.00	220,000.00	200,000.00	300,000.00	300,000.00
Percent of Budget	0.43%	0.58%	0.55%	0.48%	0.70%	0.68%
Unemployment Insurance	80,000.00	60,613.00	36,000.00	40,000.00	50,000.00	10,000.00
Percent of Budget	0.20%	0.15%	0.09%	0.10%	0.12%	0.02%
Health Insurance	5,371,600.00	5,078,495.00	5,472,832.00	5,402,518.00	6,607,445.00	6,608,238.00
Percent of Budget	13.67%	12.80%	13.78%	13.04%	15.35%	14.91%
Total Employee Costs	28,761,195.00	27,968,641.00	27,929,194.00	29,231,866.00	30,828,416.00	31,739,030.00
Percent of Budget	73.18%	70.50%	70.32%	70.57%	71.61%	71.63%
Total Budget	39,304,419.00	39,669,692.00	39,718,000.00	41,422,882.00	43,050,269.00	44,309,688.00



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

	2017-2018	2018-2019	Dollar Change	Percent Change
Non Instructional Salaries	5,081,328.00	5,429,284.00	347,956.00	6.85%
Percent of Total Budget	11.80%	12.25%	27.63%	
Instructional Salaries	15,090,333.00	15,481,156.00	390,823.00	2.59%
Percent of Total Budget	35.05%	34.94%	31.03%	
ERS	499,310.00	510,352.00	11,042.00	2.21%
Percent of Total Budget	1.16%	1.15%	0.88%	
TRS	1,700,000.00	1,800,000.00	100,000.00	5.88%
Percent of Total Budget	3.95%	4.06%	7.94%	
Social Security	1,500,000.00	1,600,000.00	100,000.00	6.67%
Percent of Total Budget	3.48%	3.61%	7.94%	
Workers' Compensation	300,000.00	300,000.00	-	0.00%
Percent of Total Budget	0.70%	0.68%	0.00%	
Unemployment Insurance	50,000.00	10,000.00	(40,000.00)	-80.00%
Percent of Total Budget	0.12%	0.02%	-3.18%	
Health Insurance	6,607,445.00	6,608,238.00	793.00	0.01%
Percent of Total Budget	15.35%	14.91%	0.06%	
Total Employee Costs	30,828,416.00	31,739,030.00	910,614.00	2.95%
Percent of Total Budget	71.61%	71.63%	72.30%	
Total Budget	43,050,269.00	44,309,688.00	1,259,419.00	2.93%

The above information shows:

1. The total budget to budget increase is \$1,259,419 or 2.93%.
2. Personnel costs are increasing 2.95%, year to year.
3. Of the total \$1,259,419 increase, \$910,614 or 72.30% is attributed to personnel costs.



Glens Falls

CITY SCHOOLS

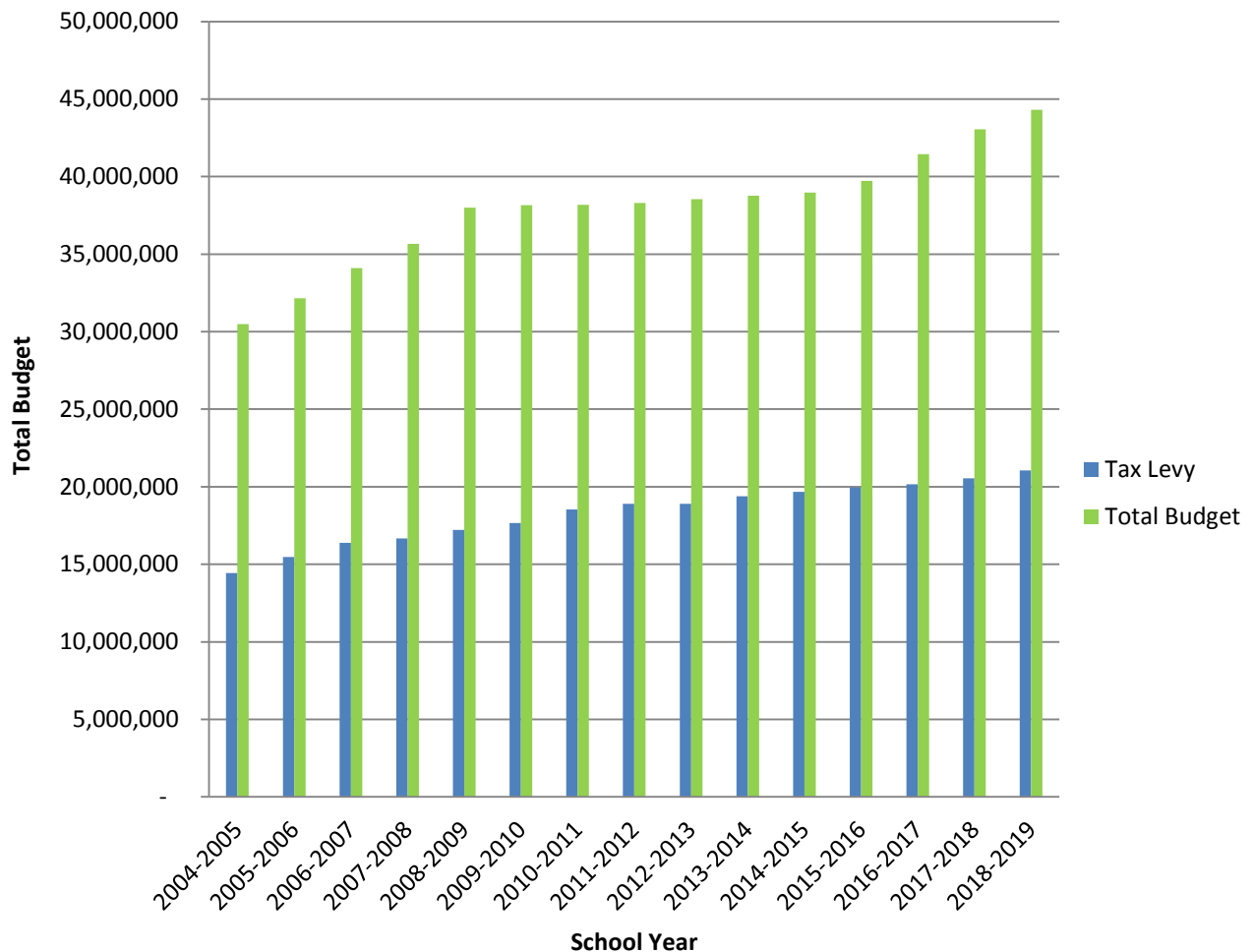
**SCHOOL
TAX
INFORMATION**



TAX INFORMATION (15 Year History)

Year	Average Tax Rate per \$1000/AV	Tax Levy	Percent Increase	Total Budget	Percent Increase
2018-2019	\$ 21.23	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%
2006-2007	\$ 19.54	16,378,999	5.82%	34,099,939	6.05%
2005-2006	\$ 18.69	15,478,870	7.27%	32,154,710	5.44%
2004-2005	\$ 22.09	14,429,731	8.60%	30,496,989	5.33%

Total Tax Levy to Total Budget History





ACTUAL TAX RATES: 2017-2018

Total Tax Levy: \$20,543,320

Municipality	Taxable Assessed Value	Equalization Rate	Full Value	Portion of Total Levy	Levy Share	Tax Rate Per \$1,000/AV
Glens Falls	626,439,060	0.770	813,557,221	71.368092%	14,661,376	23.404313
Queensbury	326,388,089	1.000	326,388,089	28.631908%	5,881,944	18.021321
	<u>952,827,149</u>		<u>1,139,945,310</u>	<u>100.00000%</u>	<u>20,543,320</u>	20.71

Average Tax Rate

ESTIMATED TAX RATES: 2018-2019

Below information is based on 2017-2018 Equalization Rates and Assessments (both are subject to change by State and County)

Total Tax Levy: \$21,055,520

Municipality	Taxable Assessed Value	Equalization Rate	Full Value	Portion of Total Levy	Levy Share	Tax Rate Per \$1,000/AV
Glens Falls	626,439,060	0.770	813,557,221	71.368092%	15,026,923	23.987845
Queensbury	326,388,089	1.000	326,388,089	28.631908%	6,028,597	18.470640
	<u>952,827,149</u>		<u>1,139,945,310</u>	<u>100.00000%</u>	<u>21,055,520</u>	21.23

Average Tax Rate

PROJECTED YEAR TO YEAR TAX RATE VARIANCE

	2017-2018 Tax Rate Per \$1,000/AV	2018-2019 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	23.404313	23.987845	0.583532	\$ 58.35	\$ 116.71	\$ 175.06
Queensbury	18.021321	18.470640	0.449320	\$ 44.93	\$ 89.86	\$ 134.80
District Averages	20.71	21.23	0.52	51.64	103.29	154.93