

**2023-2024 Instructional and  
Non-Instructional Budget  
Proposal**



**Germantown  
Central School**

# Germantown CSD 2023-2024 Budget Proposal

## Topics

- Instructional Areas
  - What Accounts are included in Instructional Budget
  - Instructional Budget Summary
  - Academic Overview With Principals
- Non-Instructional Areas
  - What Account are included in Non-Instructional Budget
  - Budget Summary
  - Summary By Function
  - Next Steps



# **Instructional Budget Areas**

- 1. INSTRUCTION, ADMINISTRATION & IMPROVEMENT**
- 2. TEACHING REGULAR SCHOOL**
- 3. SPECIAL APPORTIONMENT PROGRAMS**
- 4. INSTRUCTIONAL MEDIA**
- 5. PUPIL PERSONNEL SERVICES**



# What Expenses Are Represented In Instructional Budget Codes

## INSTRUCTION, ADMINISTRATION & IMPROVEMENT

2020 SUPERVISION-REGULAR SCHOOL

2060 RESEARCH, PLANNING & EVALUAT

2070 INSERVICE TRAINING-INSTRUCTION

## TEACHING REGULAR SCHOOL

2110 TEACHING-REGULAR SCHOOL

## SPECIAL APPORTIONMENT PROGRAMS

2250 PROGRAMS-STUDENTS W/ DISABIL

2280 CAREER & TECHNICAL EDUCATION

2330 TEACHING-SPECIAL SCHOOLS

## INSTRUCTIONAL MEDIA

2610 SCHOOL LIBRARY & AUDIOVISUAL

2620 EDUCATIONAL TELEVISION

2630 INSTRUCTIONAL TECHNOLOGY



# Instructional Budget Codes Continued

## PUPIL PERSONNEL SERVICES

2810 GUIDANCE-REGULAR SCHOOL

2815 HEALTH SERVICES-REGULAR SCHOOL

2820 PSYCHOLOGICAL SRVC-REG SCHOOL

2825 SOCIAL WORK SRVC-REG SCHOOL

2850 CO-CURRICULAR ACTIV-REG SCHL

2855 INTERSCHOL ATHLETICS-REG SCHL

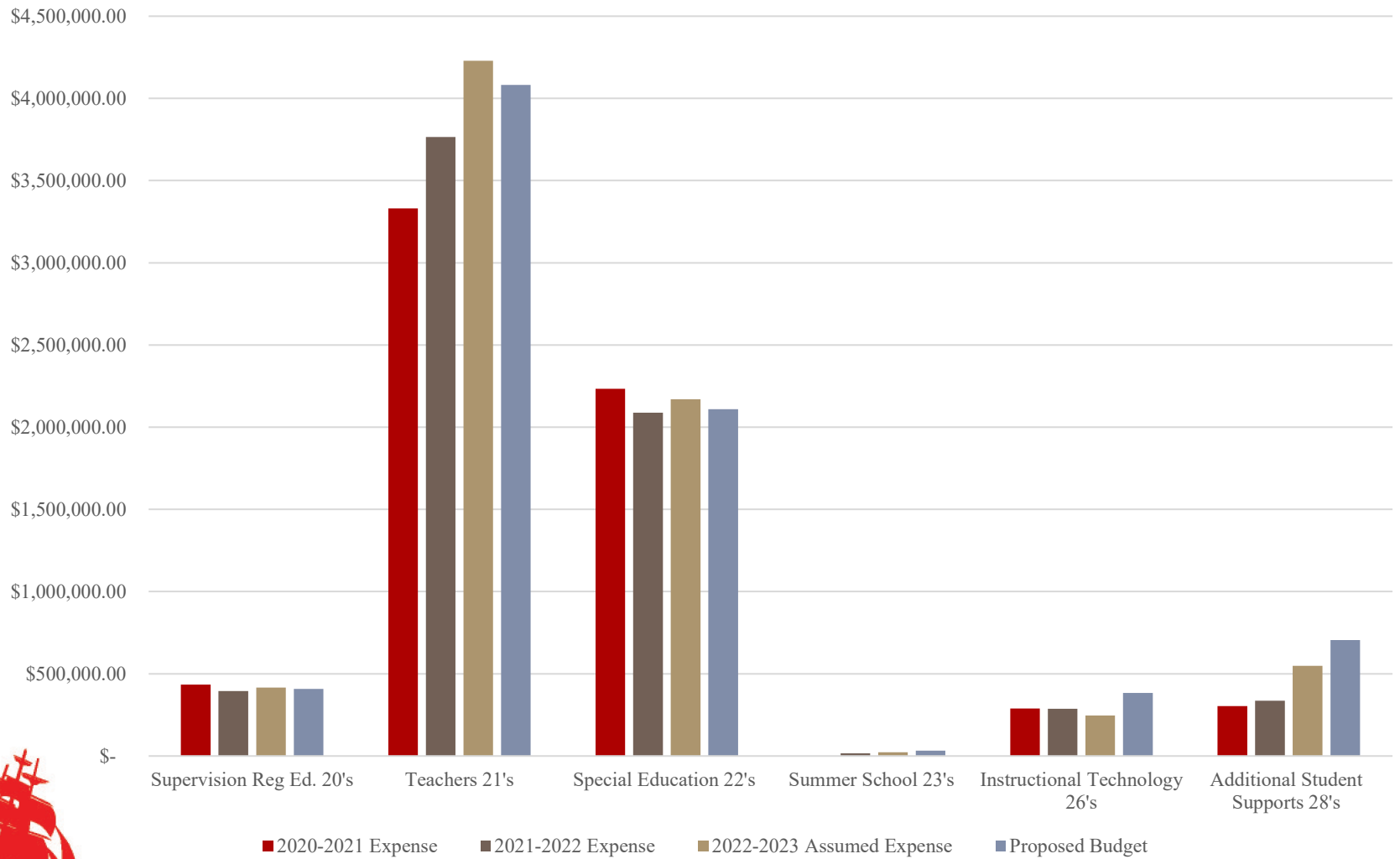


## Prior Year Instructional Expense Compared to Proposed Budget

	2020-2021 Expense	2021-2022 Expense	2022-2023 Assumed Expense	Proposed Budget	\$ Change	% Change
<b>Supervision Reg Ed. 20's</b>	\$ 434,018.33	\$ 394,444.45	\$ 415,631.86	\$ 408,558.72	\$ (7,073.14)	-1.70%
<b>Teachers 21's</b>	\$ 3,331,460.69	\$ 3,765,035.55	\$ 4,228,284.38	\$ 4,093,467.3	\$ (134,817.07)	-3.19%
<b>Special Education 22's</b>	\$ 2,233,808.34	\$ 2,088,576.23	\$ 2,170,595.80	\$ 2,118,806.93	\$ (51,788.87)	-2.39%
<b>Summer School 23's</b>	\$ -	\$ 16,588.42	\$ 23,046.00	\$ 33,007.00	\$ 9,961.00	43.22%
<b>Instructional Technology 26's</b>	\$ 289,455.14	\$ 287,860.06	\$ 246,403.58	\$ 384,260.52	\$ 137,856.90	55.95%
<b>Additional Student Supports 28's</b>	\$ 304,044.93	\$ 335,794.12	\$ 547,796.37	\$ 704,918.03	\$157,121.66	28.68%
<b>Total Expense</b>	\$ 6,592,787.43	\$ 6,888,298.83	\$ 7,631,757.99	\$ 7,743,018.51		

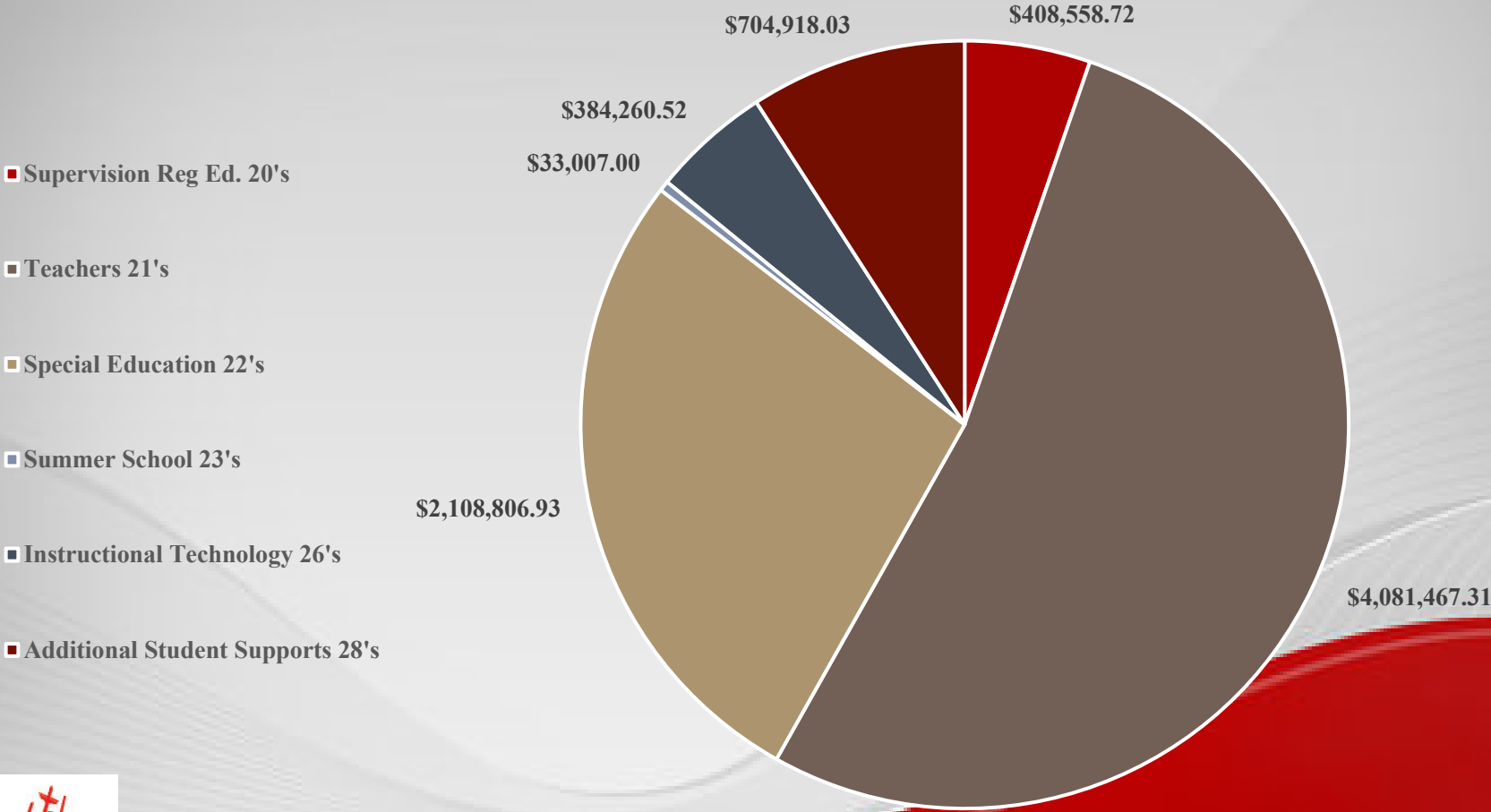


## Prior Year Instructional Expense Compared to Proposed Budget





# Proposed Instructional Budget





# Academic Overview

- Curriculum link: <https://docs.google.com/presentation/d/1-yU1tAdTIB-nzFlqz-ybCGfQhfGlz9-l4gosnaMyAo/edit?usp=sharing>
- Budget link: <https://docs.google.com/presentation/d/13z-pN-YrYCfyClngyfbBsJNSX0d1Fq6yVvitsD9Ny3I/edit?usp=sharing>

# **Non-Instructional Budget Areas**

- 1. BOARD OF EDUCATION**
- 2. CENTRAL ADMINISTRATION**
- 3. FINANCE**
- 4. PROFESSIONAL SERVICES**
- 5. CENTRAL SERVICES**
- 6. SPECIAL ITEMS**
- 7. TRANSPORTATION**
- 8. OTHER (Benefits, Debt, Transfers**



# What Expenses Are Represented In Non-Instructional Budget Codes

## BOARD OF EDUCATION

1010 BOARD OF EDUCATION

1040 DISTRICT CLERK

## CENTRAL ADMINISTRATION

1240 CHIEF SCHOOL ADMINISTRATOR

## FINANCE

1310 BUSINESS ADMINISTRATION

1320 AUDITING

1330 TAX COLLECTOR

1345 PURCHASING

## PROFESSIONAL SERVICES

1420 LEGAL

1430 PERSONNEL

1480 PUBLIC INFORMATION & SERVICES

## CENTRAL SERVICES

1620 OPERATION OF PLANT

1621 MAINTENANCE OF PLANT

1670 CENTRAL PRINTING & MAILING

1680 CENTRAL DATA PROCESSING

## SPECIAL ITEMS

1910 UNALLOCATED INSURANCE

1920 SCHOOL ASSOCIATION DUES

1964 REFUND ON REAL PROPERTY TAXES

1981 BOCES ADMINISTRATIVE COSTS



# Non-Instructional Budget Codes Continued

## TRANSPORTATION

- 5510 DISTRICT TRANSPORT-MEDICAID
- 5540 CONTRACT TRANSPORT-MEDICAID

## OTHER (Benefits, Debt, Transfers)

- 9010 STATE RETIREMENT
- 9020 TEACHERS' RETIREMENT
- 9030 SOCIAL SECURITY
- 9040 WORKERS' COMPENSATION
- 9050 UNEMPLOYMENT INSURANCE
- 9060 HOSPITAL, MEDICAL & DENTAL INS
- 9730 BOND ANTICIPATION NOTES
- 9901 TRANSFER TO SPECIAL AID
- 9950 TRANSFER TO CAPITAL



## Non-Instructional Estimates & Actuals

### ESTIMATES:

- Benefits
  - Medical, Dental, & RX
- NYS TRS/ERS Employer Contribution
- District Insurance
- Some BOCES Expense
- Fuel Costs
- Transportation

### ACTUALS:

- Salaries
- Supplies and Materials
- Bond for 2015 Capital Project

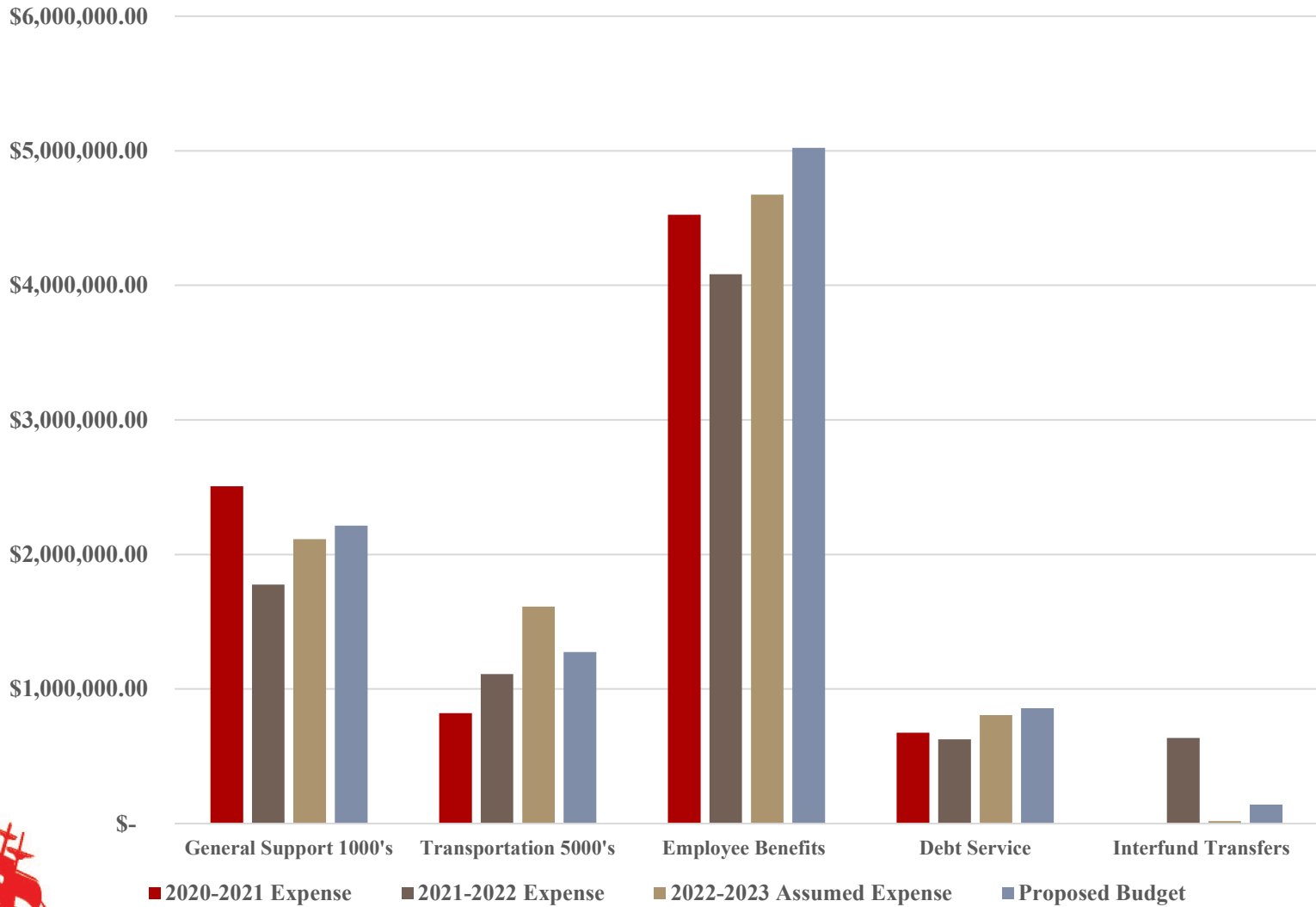


## Non-Instructional Prior Year Expense Compared to Proposed Budget

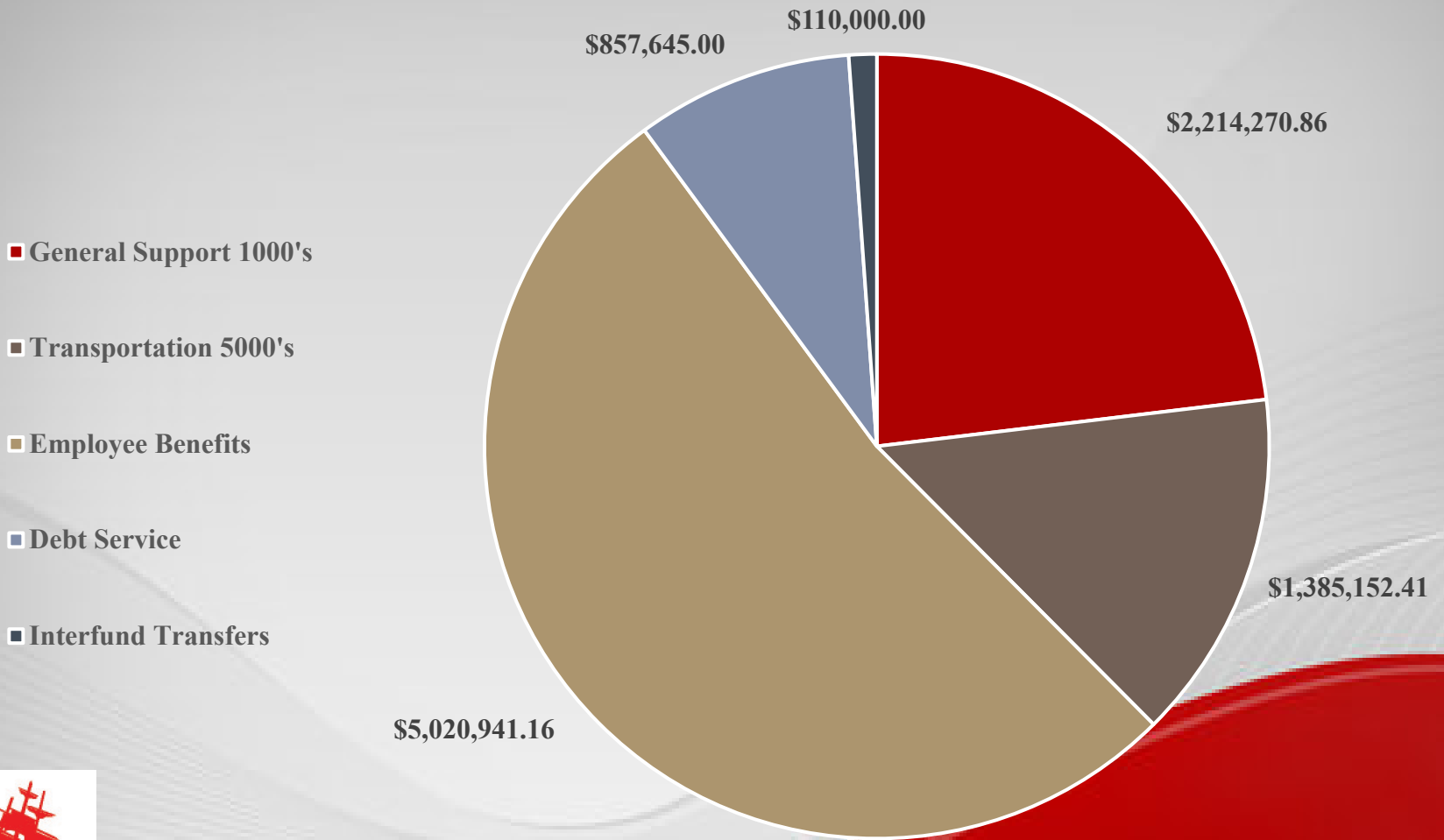
	2020-2021 Expense	2021-2022 Expense	2022-2023 Assumed Expense	Proposed Budget	\$ Change	% Change
<b>General Support 1000's</b>	\$ 2,507,193.44	\$ 1,776,038.81	\$ 2,114,120.31	\$ 2,214,270.86	\$ 100,150.55	4.74%
<b>Transportation 5000's</b>	\$ 819,644.86	\$ 1,110,928.61	\$ 1,611,447.04	\$ 1,385,152.41	\$ (226,294.63)	-14.047%
<b>Employee Benefits</b>	\$ 4,524,140.15	\$ 4,083,365.56	\$ 4,674,219.45	\$ 5,020,941.16	\$ 346,721.71	7.42%
<b>Debt Service</b>	\$ 674,525.00	\$ 626,500.00	\$ 805,500.00	\$ 857,645.00	\$ 52,145.00	6.47%
<b>Interfund Transfers</b>	\$ -	\$ 635,184.40	\$ 18,785.93	\$ 110,000.00	\$ 91,214.07	485.54%
<b>Total Non-Instructional Budget</b>	\$ 8,525,503.45	\$ 8,232,017.38	\$ 9,224,072.73	\$ 9,588,009.43		



## Non-Instructional Prior Year Expense Compared to Proposed Budget



# Proposed 2023-2024 Non-Instructional Budget



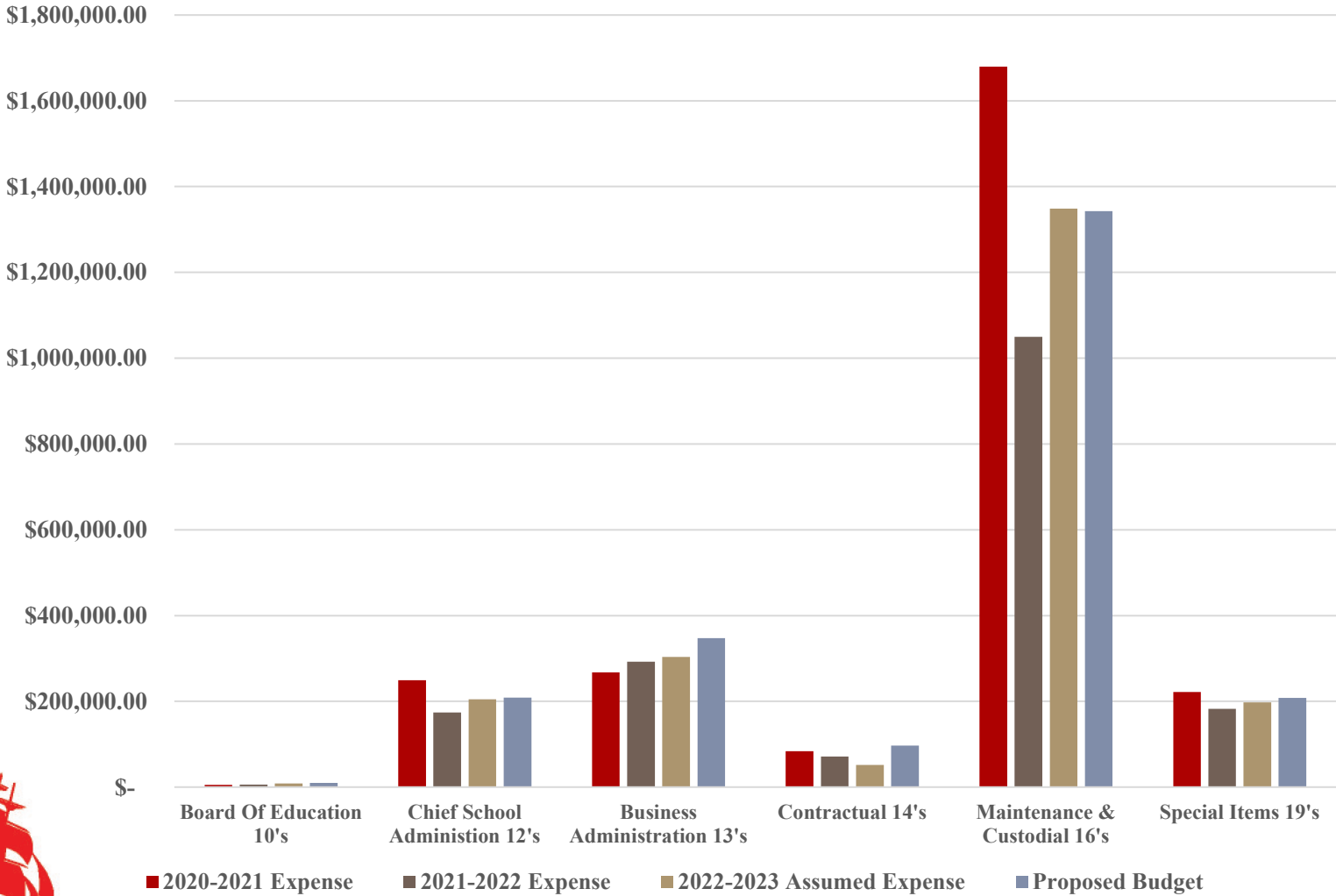


## Prior Year General Support Expense Compared to Proposed Budget

	2020-2021 Expense	2021-2022 Expense	2022-2023 Assumed Expense	Proposed Budget	\$ Change	% Change
<b>Board Of Education 10's</b>	\$ 5,098.24	\$ 5,732.13	\$ 8,303.00	\$ 10,000.00	\$ 1,697.00	20.44%
<b>Chief School Administration 12's</b>	\$ 249,056.59	\$ 174,105.37	\$ 204,680.75	\$ 208,553.60	\$ 3,872.85	1.89%
<b>Business Administration 13's</b>	\$ 267,820.54	\$ 292,359.03	\$ 303,348.38	\$ 347,486.00	\$ 44,137.62	14.55%
<b>Contractual 14's</b>	\$ 84,088.70	\$ 71,505.08	\$ 51,891.24	\$ 97,118.80	\$ 45,227.56	87.16%
<b>Maintenance &amp; Custodial 16's</b>	\$ 1,679,260.51	\$ 1,049,754.50	\$ 1,348,466.94	\$ 1,342,795.44	\$ (5,671.50)	-0.42%
<b>Special Items 19's</b>	\$ 221,868.86	\$ 182,582.70	\$ 197,430.00	\$ 208,317.02	\$ 10,887.02	5.51%



## Prior Year General Support Expense Compared to Proposed Budget



## General Support Overview

- Business Office
  - 1.5 Staffing FTE Increase
- Costs of Consumable Goods Increased
- Cost of Contractual Services Increased
- 2022-2023 SY – Higher Maintenance Cost's With New Auditorium
  - Estimated Lower Cost for 2023-2024

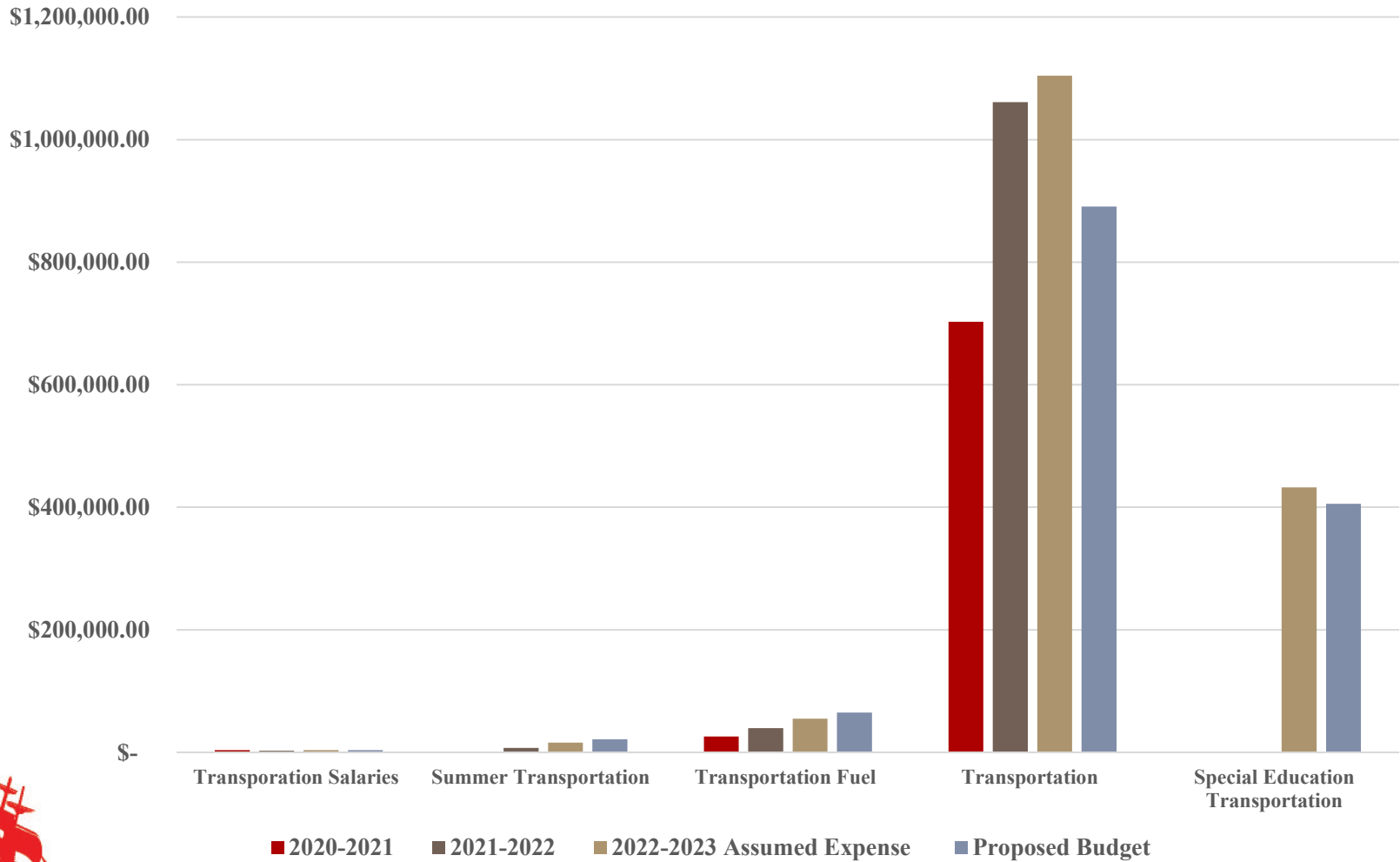


## Prior Year Transportation Expense Compared to Proposed Budget

	2020-2021	2021-2022	2022-2023	Proposed Budget	\$ Change	% Change
<b>Transportation Salaries</b>	\$ 3,689.45	\$ 2,861.47	\$ 3,750.00	\$ 3,500.00	\$ (250.00)	-6.67%
<b>Summer Transportation</b>		\$ 7,150.00	\$ 15,763.48	\$ 21,292.82	\$ 5,529.34	35.08%
<b>Transportation Fuel</b>	\$ 26,000.00	\$ 39,600.95	\$ 55,053.84	\$ 64,854.00	\$ 9,800.16	17.80%
<b>Transportation</b>	\$ 702,726.41	\$ 1,061,241.19	\$ 1,104,209.24	\$ 890,566.66	\$ (213,642.58)	-19.35%
<b>Special Education Transportation</b>			\$ 432,670.48	\$ 405,713.15	\$ (26,957.33)	-6.23%



# Prior Year Transportation Expense Compared to Proposed Budget



# Transportation Overview

- Assuming 2022-23 CPI Increase of 6.3%
  - 22-23 Highest CPI Increase in Past 10 Years
  - Final Rate Released in June
- 2022-2023 Estimated High Due to Change In Contracts
  - Old Contract's Need to be Liquidated
  - Estimate Final Expense to be \$300,000 Less
- Exploring Contracts With Local Districts

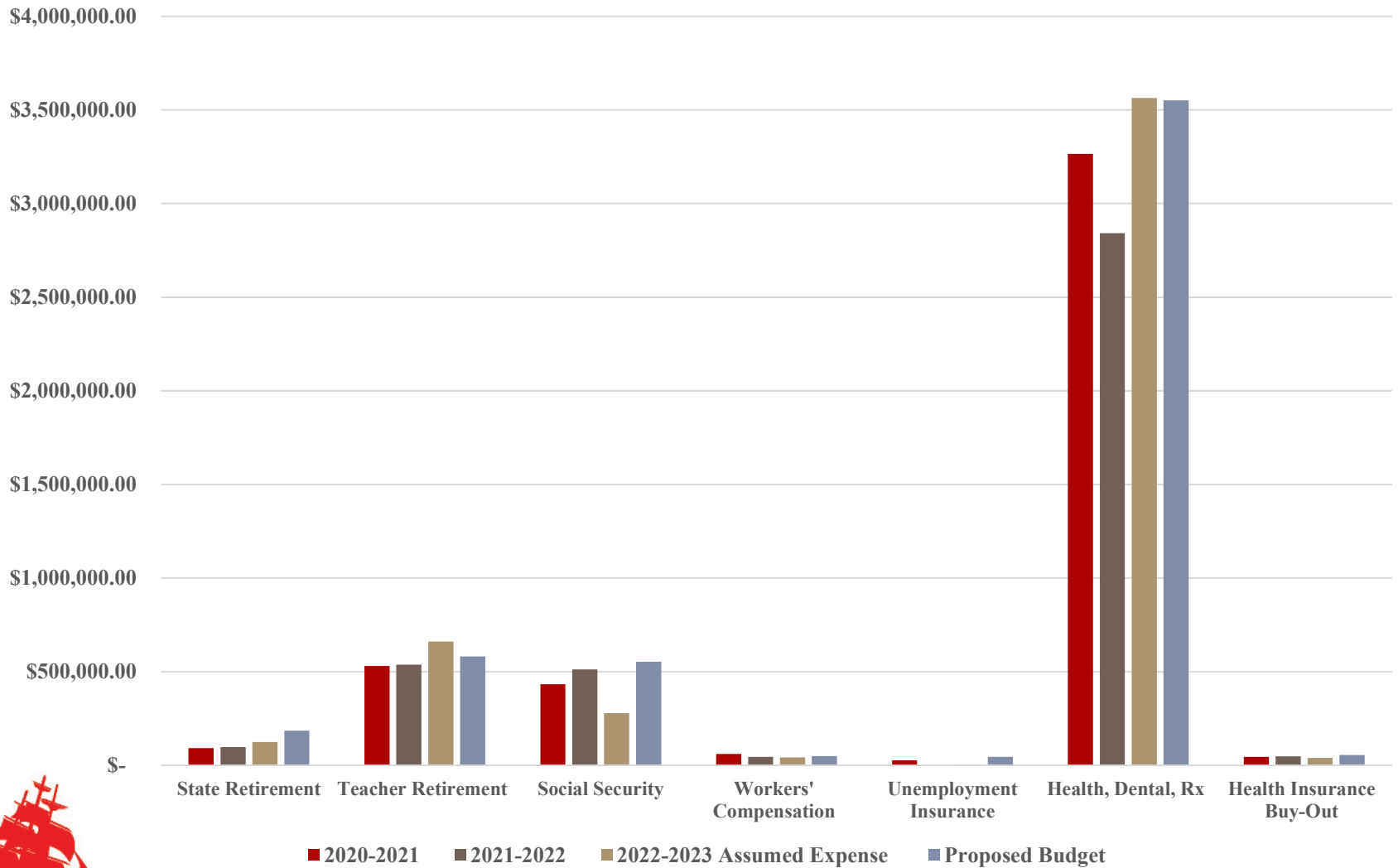


## Prior Year Employee Benefits Expense Compared to Proposed Budget

	2020-2021	2021-2022	2022-2023 Assumed Expense	Proposed Budget	\$ Change	% Change
<b>State Retirement</b>	\$ 92,086.07	\$ 98,276.19	\$ 125,000.00	\$ 185,299.13	\$ 60,299.13	48.24%
<b>Teacher Retirement</b>	\$ 531,454.20	\$ 537,364.60	\$ 660,308.36	\$ 581,566.08	\$ (78,742.28)	-11.93%
<b>Social Security</b>	\$ 432,876.55	\$ 512,302.31	\$ 278,807.68	\$ 553,107.08	\$ 274,299.40	98.38%
<b>Workers' Compensation</b>	\$ 61,606.02	\$ 45,530.50	\$ 42,936.00	\$ 50,024.35	\$ 7,088.35	16.51%
<b>Unemployment Insurance</b>	\$ 27,671.40		\$ 5,000.00	\$ 45,000.00	\$ 40,000.00	800.00%
<b>Health, Dental, Rx</b>	\$ 3,264,659.75	\$ 2,841,107.03	\$ 3,564,110.09	\$ 3,550,344.52	\$ (13,765.57)	-0.39%
<b>Health Insurance Buy-Out</b>	\$ 44,711.73	\$ 48,784.93	\$ 39,275.32	\$ 55,600.00	\$ 16,324.68	41.56%



## Prior Year Employee Benefits Expense Compared to Proposed Budget





# Employee Benefits Overview

- Estimated Rate Increase:
  - MVP 12%
  - Highmark 8%
  - Final Rates Released on/around 3/24
- TRS Assumed 10% Increase Preliminary Est was 9.7%
  - Final Rate Released in April
- ERS Assumed 13.1% Increase



### Prior Year Debt Services Expense Compared to Proposed Budget

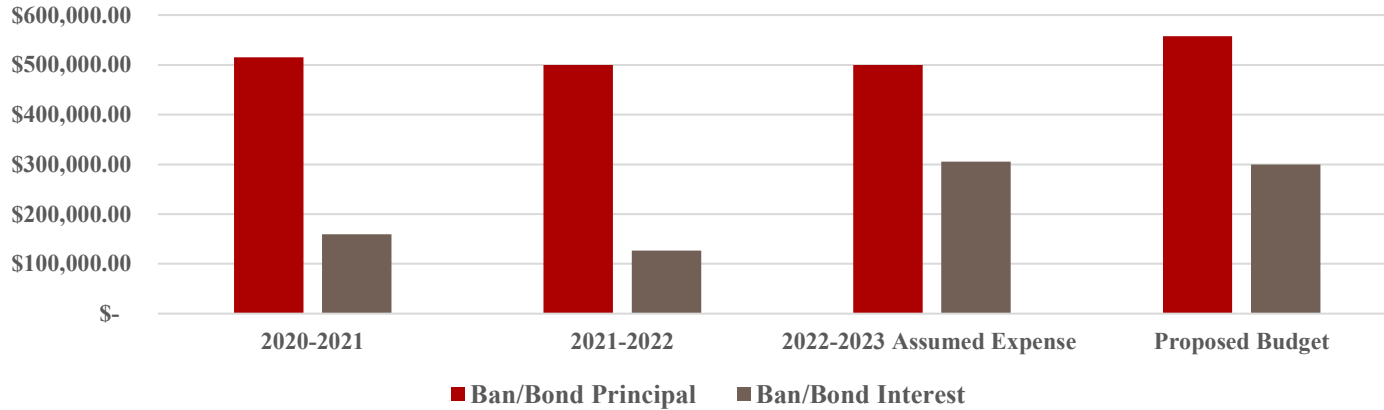
	2020-2021	2021-2022	2022-2023 Assumed Expense	Proposed Budget	\$ Change	% Change
<b>Ban/Bond Principal</b>	\$ 515,000.00	\$ 500,000.00	\$ 500,000.00	\$ 557,645.00	\$ 57,645.00	11.53%
<b>Ban/Bond Interest</b>	\$ 159,525.00	\$ 126,500.00	\$ 305,500.00	\$ 300,000.00	\$ (5,500.00)	-1.80%

### Prior Year Interfund Transfer Expense Compared to Proposed Budget

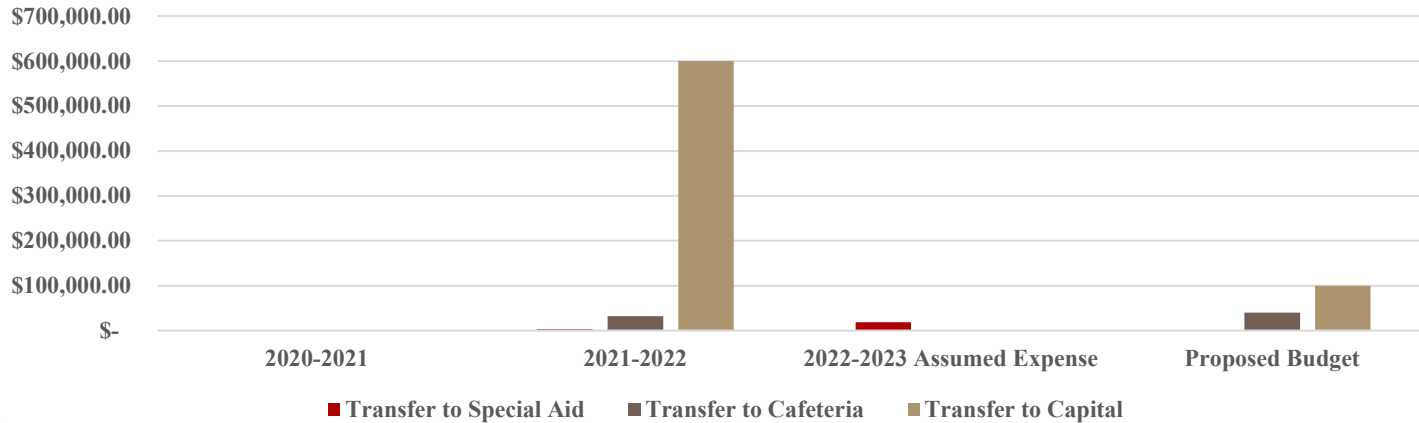
	2020-2021	2021-2022	2022-2023 Assumed Expense	Proposed Budget	\$ Change	% Change
<b>Transfer to Special Aid</b>	\$ -	\$ 3,184.40	\$ 18,785.93	\$ -	\$ (18,785.93)	-100.00%
<b>Transfer to Cafeteria</b>	\$ -	\$ 32,000.00	\$ -	\$ 10,000.00	\$ 10,000.00	
<b>Transfer to Capital</b>	\$ -	\$ 600,000.00	\$ -	\$ 100,000.00	\$ 100,000.00	



## Prior Year Debt Services Expense Compared to Proposed Budget



## Prior Year Interfund Transfer Expense Compared to Proposed Budget



# Debt Services & Interfund Transfer Overview

- Capital Project Financing
  - Converting BAN to BOND
  - Cost Higher – Increased Interest Rates
- Capital Outlay Project
  - Replacing Water Tank and Connecting Well #4
    - All Costs up to \$100,000 Fully Refunded Next School Year
- 2022-2023 Food Service Account Ran Negative



# Next Steps

## Expense Budget

- Fine Tune & Update Estimates With Actual Cost Once Available

## Revenue Budget

- Tax Cap Final Calculation
  - Tax Levy
  - Tax Amount Per Town
- April NYS Budget Approval
  - Update Revenue Projections
- May Preliminary State and Federal Grant Allocations



# Germantown CSD 2023-2024 Budget Development

## •Next Steps?

- Continue with Internal meetings and planning
- March 15, 2023: BOE Meeting Present 2023-2024 Operational and General Support Budget
- March 22, 2023: BOE Meeting Present Revenue Projections & Tax Cap
- March 28, 2023: Legal Notice of School Budget Hearing
- April 12, 2023: BOE Adoption of 2023-2024 Budget & Educational Plan
- April 24, 2023: Property Tax Report Card Submission to NYSED
- May 3, 2023: Budget Hearing
- May 4-10<sup>th</sup>, 2023: Budget Notices Mailed to All Residents
- May 11, 2023: Last Day for Voter Registration



# **Germantown CSD 2023-2024 Budget**

**MAY 16, 2023**

**Elementary School  
Gymnasium 12 PM - 9 PM**

