

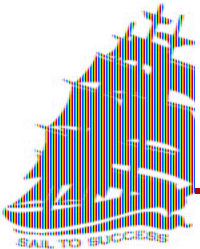


Germantown Central School

2024-2025 Instructional Budget

Topics

- What does the Instructional Budget consist of ?
- Summary
- Details by Function & Department
- State Aid & Tax Levy
- Next Steps for Budget



Instructional Budget Areas

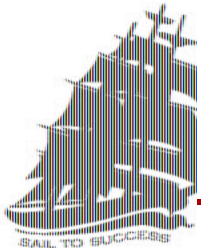
**Instruction, Administration, &
Program Improvements 2000's**

Instructional Media 2600's

Teaching General Ed 2100's

Pupil Personnel Services 2800's

**Special Apportionment Programs
2200's**



What Do Budget Codes Mean?

Instruction, Administration, & Program Improvements

2020 - Supervision

2060 - Research, Planning, & Evaluation

Teaching General Ed

2110 - Education Salaries, Supplies & Materials

Special Apportionment Programs

2250 - Special Education Teaching

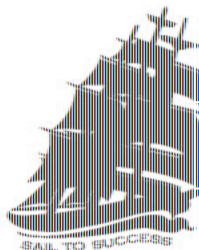
2280 - Occupational Services (BOCES)

2330 - Extended School Year (ESY)

Instructional Media

2610 - Library

2630 - Computer Assisted Instruction



Budget Codes, Continued

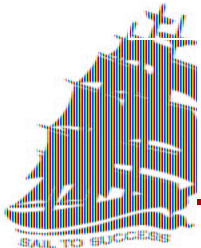
Pupil Personnel Services

- 2810 - Guidance
- 2815 - Health Services
- 2825 - Social Work
- 2850 - Co-Curricular
- 2855 - Interscholastic Sports

Specific Codes by Function

- .15 - Instructional Salaries (TRS)
- .16 - Non-Instructional Salaries (ERS)
- .2 - Equipment
- .4 - Contractual
- .45 - Supplies
- .47 - Private School
- .48 - Textbooks
- .49 - BOCES

Instructional Supply for HS Code Example 2110.450-03-0000



Instructional Budget Comparison

Area:	2023-2024	2024-2025	\$ Change	% Change
Instructional Budget	\$7,721,018.51	\$8,071,128.58	\$350,110.07	4.53%

- Includes the retirement of 1 Elementary Teacher W/ out backfill
- Included the retirement of 1 ERS W/ backfilling

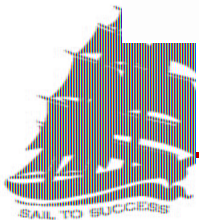
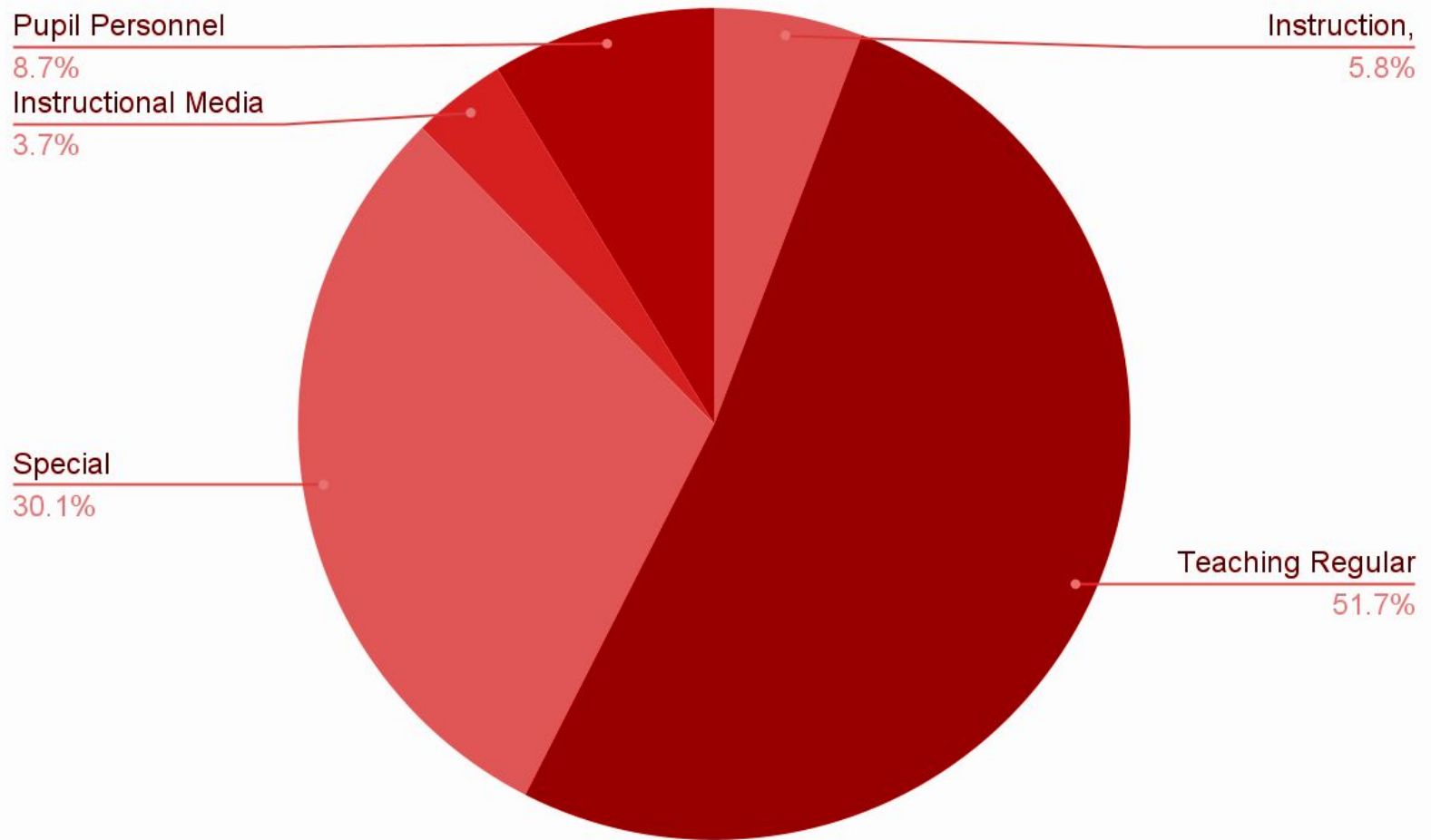


Instructional Budget Summary

<u>Budget Code</u>	<u>Budget Amount</u>	<u>% Change</u>
Instruction, Administration, & Program Improvements	\$466,164.45	14.10%
Teaching General Ed	\$4,174,361.33	2.28%
Special Apportionment Programs	\$2,430,503.02	13.48%
Instructional Media	\$296,077	-22.95%
Pupil Personnel Services	<u>\$704,022.77</u>	<u>-0.13%</u>
Total	\$8,071,128.58	4.53%



Instructional Budget Distribution

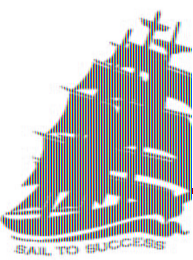
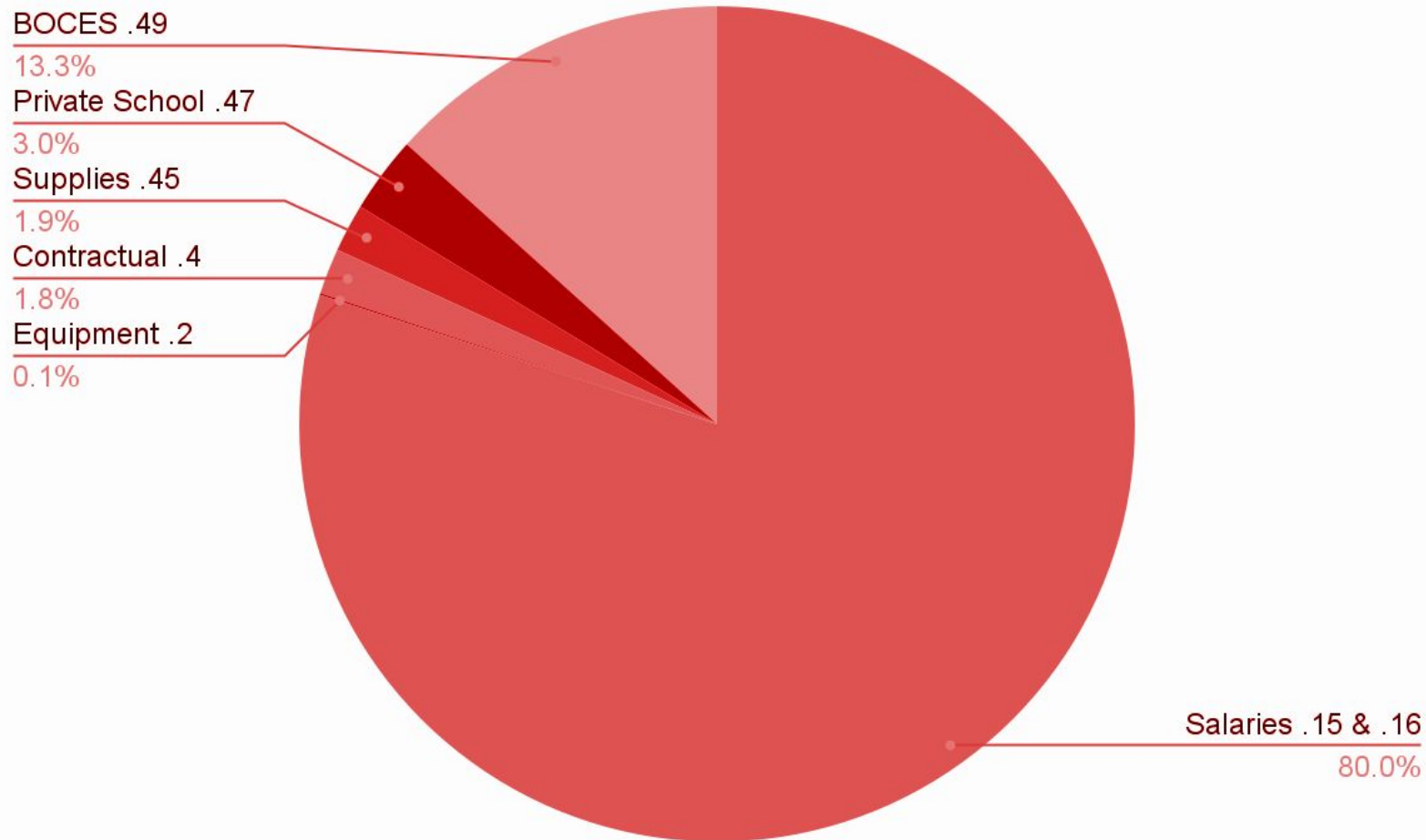


Instructional Budget Summary By Function

<u>Function</u>	<u>2023-24</u>	<u>2024-25</u>	<u>Change</u>
Salaries .15 & .16	\$6,193,684.87	\$6,457,617.15	\$263,932.28
Equipment .2	\$60,000.00	\$5,000.00	-\$55,000.00
Contractual .4	\$266,801.50	\$143,385.00	-\$123,416.50
Supplies .45	\$133,341.32	\$150,500.00	\$17,158.68
Private School .47	\$146,890.47	\$239,499.00	\$92,608.53
Textbooks .48	\$39,000.00	\$0.00	-\$39,000.00
<u>BOCES .49</u>	<u>\$881,300.35</u>	<u>\$1,075,127.42</u>	<u>\$193,827.07</u>
Total	\$7,721,018.51	\$8,071,128.58	\$350,110.07



Instructional Budget Distribution by Function



Salaries

- Elementary & High School Principals
- Clerical Salaries

BOCES Services

- Model Schools
- Staff Development
- Positivity Project

<u>Total</u>	<u>2023-24</u>	<u>2024-25</u>	<u>% Change</u>
	\$408,559	\$466,164	14.10%

Total Dollar Change \$57,606



Teaching General Ed Summary

Salaries

- Regular Education Teacher
- Teacher Assistant
- Teacher Aids
- General Aids

Contractual

- Conferences/Professional Development for Teachers

Supplies

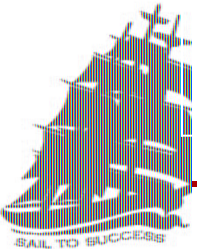
- Classroom Supplies

BOCES Services

- Home Instruction

<u>Total</u>	<u>2023-24</u>	<u>2024-25</u>	<u>% Change</u>
	\$4,081,467	\$4,174,361	2.28%

Total Dollar Change \$92,894



Special Apportionment Programs Summary

Salaries

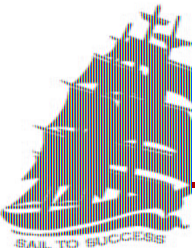
- Director of CSE
- CES Clerical
- Special Education Teachers
- Special Education Teacher Assistants

Contractual

- Conferences/Professional Development for Teachers
- Testing Services

Private Placements

- Center for Spectrum
- Devereux - 2 Students



Special Apportionment Programs Summary

BOCES

- 6:1:2
- 8:1:1
- Dutchess BOCES 8:1:1 - 2 Students
- Career Studies (23) & Tech Valley HS (4)
- Alternative Learning Program (NEW) - 3 Students

	<u>2023-24</u>	<u>2024-25</u>	<u>% Change</u>
<u>Total</u>	\$2,141,814	\$2,430,503	13.48%

Total Dollar Change \$288,689



Instructional Media Summary

Salaries

- Librarian
- Non-Instructional Librarian

Supplies & Materials

- Books
- E-Rate Equipment
- Chromebook Parts Replacement

BOCES

- Multi Media Library
- Library Automation
- Network System Engineers
- Model School Software

	<u>2023-24</u>	<u>2024-25</u>	<u>% Change</u>
<u>Total</u>	\$384,261	\$296,077	-22.95%

Total Dollar Change \$-88,184



Pupil Personnel Services Summary

Salaries

- Counselors
- Nurse
- Psychologist
- Social Workers
- Advisors
- Chaperones
- Coaches

Equipment

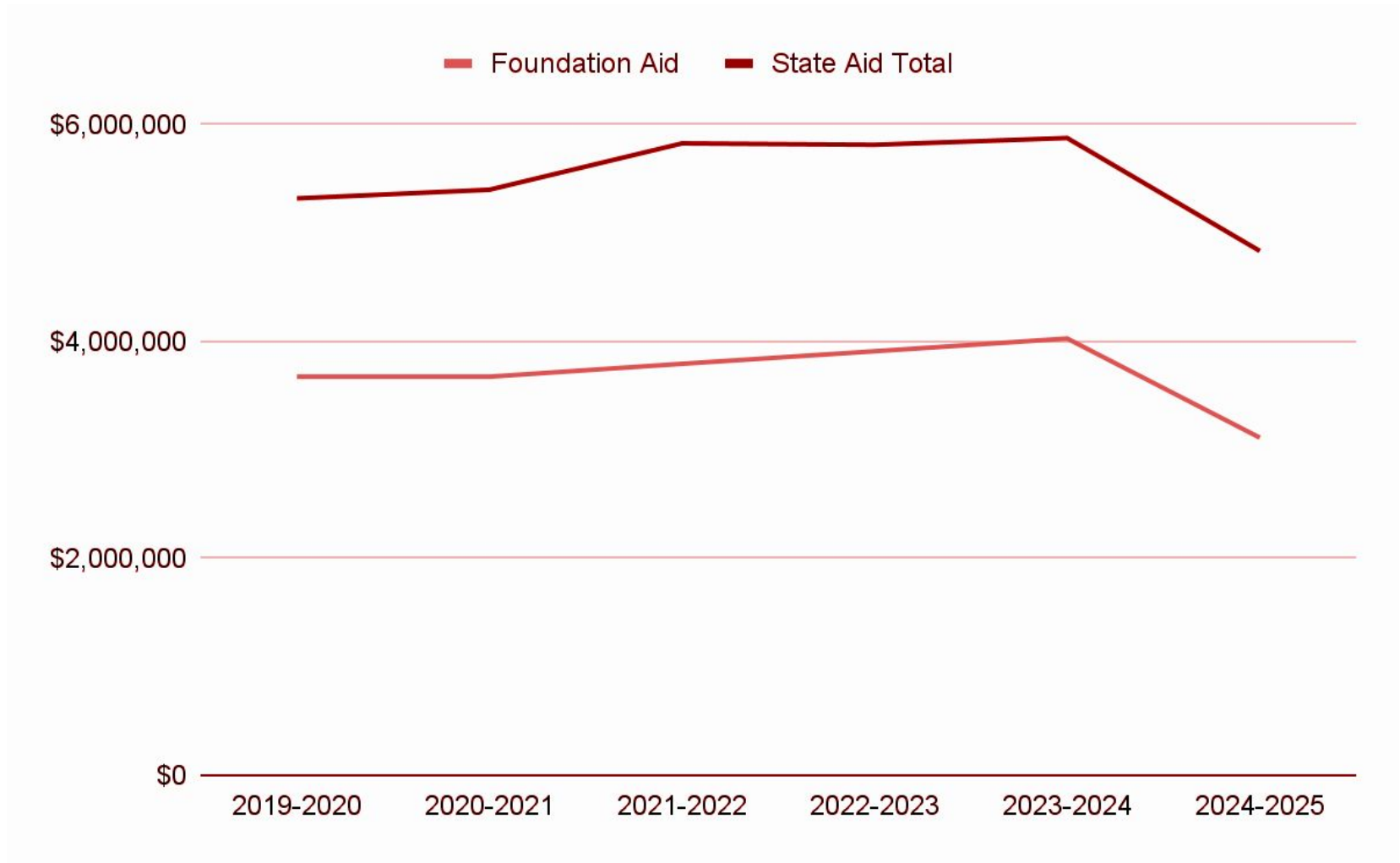
- Health Equipment
- Sports

	<u>2023-24</u>	<u>2024-25</u>	<u>% Change</u>
<u>Total</u>	\$704,918	\$704,023	-0.13%

Total Dollar Change \$-895

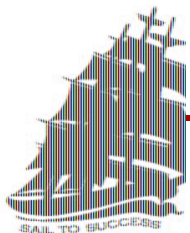


Growth In Foundation Aid



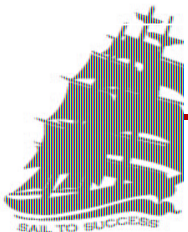
State Aid Updated as of 2/15/2024

	<u>2023-2024</u>	<u>2024-2025</u>	<u>\$ Change</u>
Foundation Aid	\$4,027,375	\$3,113,142	-\$914,233
Universal Pre-K	\$380,000	\$380,000	\$0
BOCES	\$301,799	\$354,734	\$52,935
High Cost Excess Cost	\$20,180	\$27,938	\$7,758
Private Excess Cost	\$74,049	\$81,136	\$7,087
Hardware & Technology	\$2,899	\$1,409	-\$1,490
Software, Library, Textbook	\$38,712	\$37,795	-\$917
Transportation	\$415,559	\$407,387	-\$8,172
Building	\$362,952	\$405,273	\$42,321
High Tax Aid	\$143,067	\$143,067	\$0
<u>Supplemental Pub</u>	<u>\$70</u>	<u>\$70</u>	<u>\$0</u>
Total	\$5,766,662	\$4,951,951	-\$814,711



2025 Tax Levy Breakdown

2024 Tax Levy		\$10,340,331
Tax Base Growth Factor	1.0053	
2024 Tax Levy + .53%		\$10,395,135
Capital Tax Levy Exclusion FYE 2024	<u>-\$545,352</u>	
2025 Tax Levy Base		\$9,849,783
Allowable Levy Growth Factor	1.02	
2025 Tax Levy W/ Out Exclusions		\$10,046,778
2025 Bond Due - Building Aid (2025 Tax Levy Exclusion)	\$423,977	
ERS Exclusion	<u>\$919</u>	
2025 Tax Levy		\$10,471,674



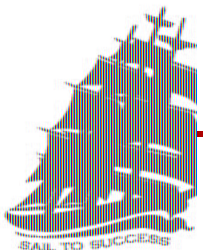
Germantown CSD Tax Levy Increase

Year	Levy %	Vote Pass %
2024-2025	1.27%	
2023-2024	3.48%	65%
2022-2023	2.69%	70%
2021-2022	1.46%	78%
2020-2021	3.61%	61%



2024-2025 Revenue Projections

Description	2023-2024	2024-2025	Change (\$)	Change (%)	Notes
Tax Levy	\$10,340,331	\$10,471,674	\$131,343	1.27%	Submitted March 1st
State Aid: Foundation	\$4,027,375	\$3,113,142	-\$914,233	-22.7%	Gov. Executive Budget
State Aid: Remaining	\$1,739,287	\$1,838,809	\$99,522	5.72%	Gov. Executive Budget
Totals	\$16,106,993	\$15,423,625	-\$683,368	-4.24%	



Germantown CSD 2024-2025 Budget

- Next Steps?

Continue with Internal meetings and planning to close budget gap

March 27, 2024: Legal notice of school budget hearing and budget vote

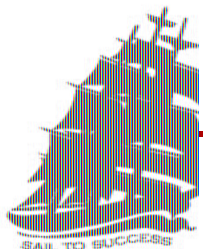
April 10, 2024: Present 2023-24 Final Budget

April 21, 2024: Property Tax Report Card Submission to NYSED

May 8, 2024: Budget Hearing

May 3-10th, 2024: Budget Notices Mailed to All Residents

May 11, 2024: Last Day for Voter Registration



MAY 21, 2024

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

