

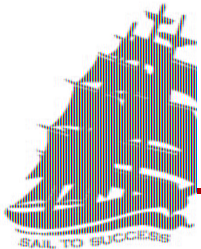


Germantown Central School

2024-2025 Non-Instructional Budget

Topics

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



Non-Instructional Budget Areas

Board of Education 1000's

Central Services 1600's

Central Administration 1200's

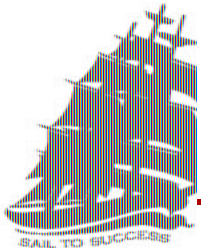
Specialty Items 1900's

Finance 1300's

Pupil Transportation 5500's

Professional Services 1400's

Benefits, Bond, Transfers 9000's



What Do Budget Codes Mean?

Board Of Education

1010 - Board of Education

1040 - Board Clerk

Central Administration

1240 - Chief School
Administrator

Finance

1310 - Business Office

1320 - Annual Audit

1330 - Tax Collector

1345 - Purchasing (BOCES)

Professional Services

1420 - Legal

1430 - Personnel (BOCES)

1480 - Public Information (BOCES)

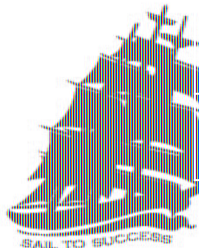
Central Services

1620 - Custodial

1621 - Maintenance

1670 - Central Printing & Mailing

1680 - Central Data Processing (BOCES)



Budget Codes, Continued

Specialty Items

1910 - Insurance

1920 - School Association Dues

1964 - Property Tax Refund

1981 - BOCES Admin

Transportation

5510 - Transportation Personal

5540 - Contractual Transportation

Benefits, Bond, Transfers

9010 - State Retirement

9020 - Teachers Retirement

9030 - Social Security

9040 - Workers Compensation

9050 - Unemployment Insurance

9060 - Medical Insurance

9700 - Debt Service

9900 - Interfund Transfers



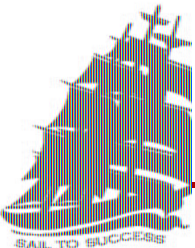
Non-Instruction Budget Estimates and Actuals

Estimates:

- Health Insurance
- ERS/TRS
- Property Insurance, Accident, Worker's Compensation
- Some BOCES Expenses

Actuals:

- Salaries
- Equipment
- Materials and Supplies
- BOCES Admin & Rent/Capital
- Debt Service



Non-Instruction Budget Comparison

Area:	2023-2024	2024-2025	\$ Change	% Change
Non-Instructional Budget	\$9,509,032	\$9,914,362	\$405,329	4.26%

Fixed Cost : Benefits & Debt
% of Non-Instructional Budget - 61.05%
2023-2024 - 61.82%

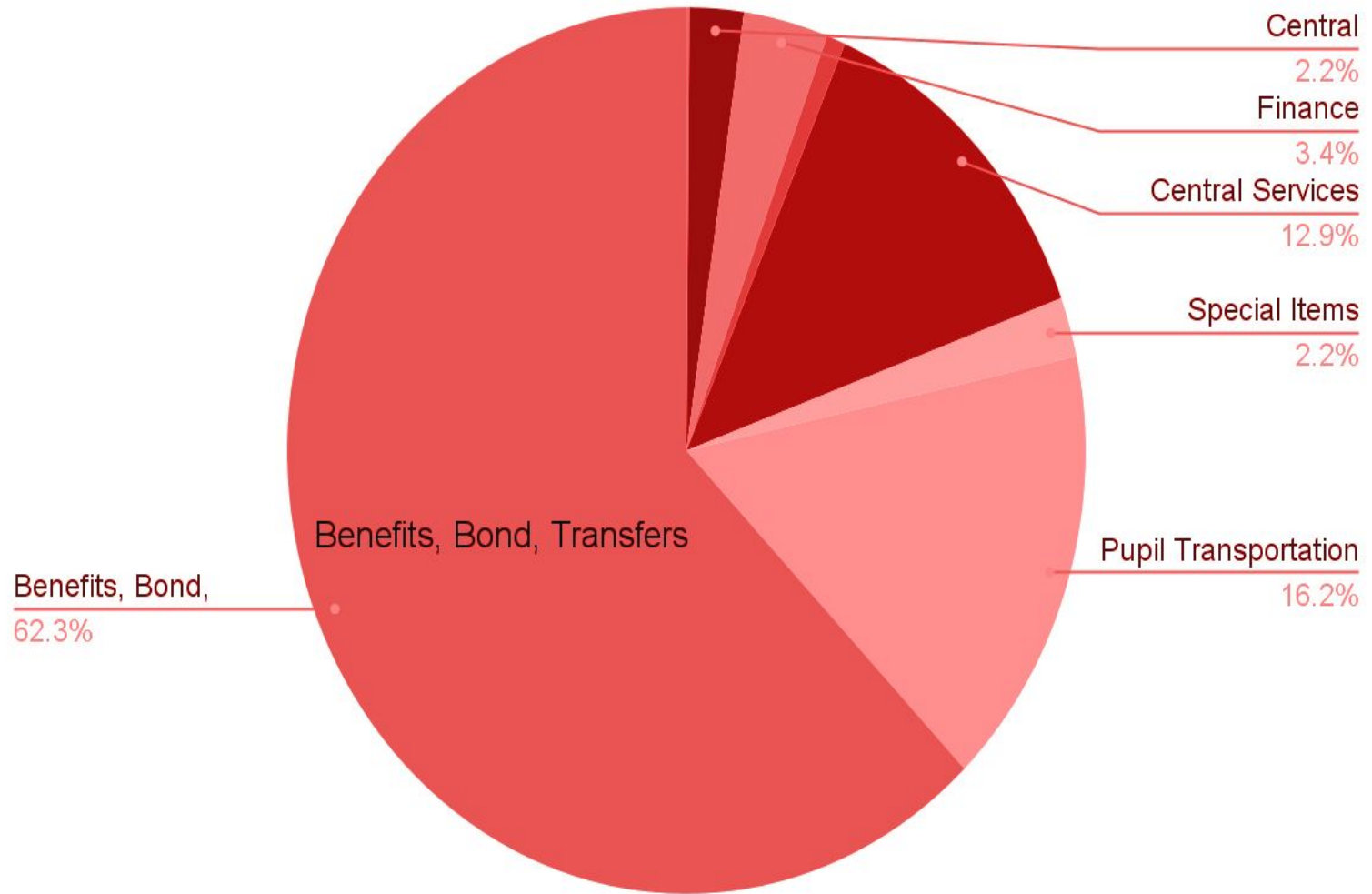


Non-Instruction Budget Summary

<u>Budget Code</u>	<u>Budget Amount</u>	<u>% Change</u>
Board of Education	\$12,260	22.6%
Central Administration	\$217,362	4.22%
Finance	\$339,327	-2.35%
Professional Services	\$75,618	-22.14%
Central Services	\$1,280,627	-4.69%
Special Items	\$214,734	3.08%
Pupil Transportation	\$1,601,759	25.61%
<u>Benefits, Bond, Transfers</u>	<u>\$6,172,675</u>	<u>2.56%</u>
Total	\$9,914,362	4.26%



Non-Instructional Budget Distribution

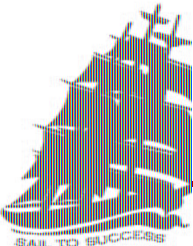
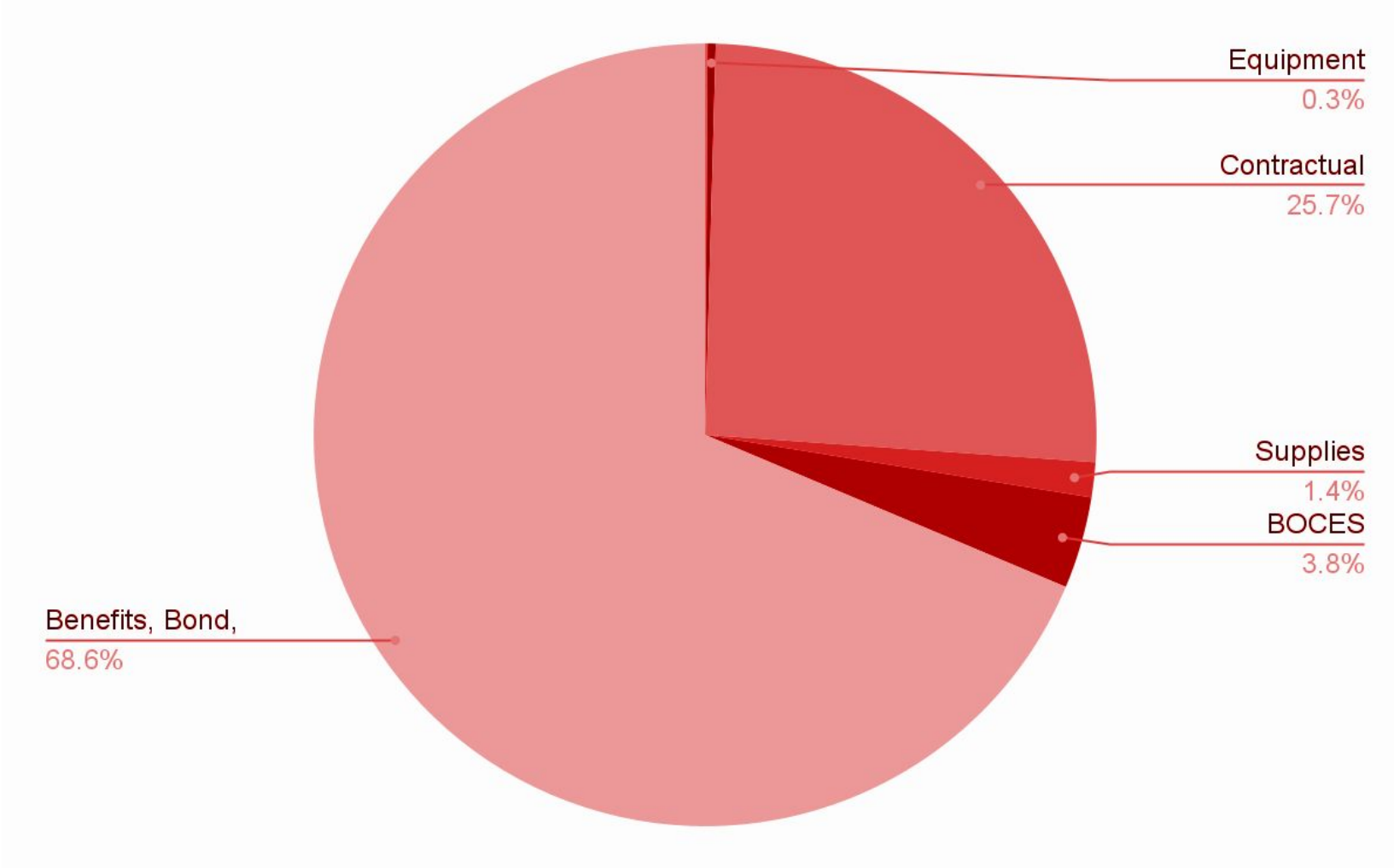


Non-Instruction Budget Summary By Function

<u>Function</u>	<u>2023-24</u>	<u>2024-25</u>	<u>Change</u>
Salaries .15 & .16	\$879,298.04	\$931,146.85	\$51,848.81
Equipment .2	\$35,000.00	\$30,000.00	-\$5,000.00
Contractual .4	\$2,115,006.38	\$2,308,750.97	\$193,744.59
Supplies .45	\$130,000.00	\$130,250.00	\$250.00
BOCES .49	\$330,970.80	\$341,539.06	\$10,568.26
<u>Benefits, Bond, Transfers</u>	<u>\$6,018,757.14</u>	<u>\$6,172,675.20</u>	<u>\$153,918.06</u>
Total	\$9,509,032.36	\$9,914,362.07	\$405,329.71



Non-Instructional Budget Distribution by Function



SAIL TO SUCCESS

Board Of Education (1010 & 1040 Codes) Summary

Contractual (1010)

- Policy Update Services
- New Board Member Training
- NYSSBA Membership

Supplies (1010)

- Printed Material
- Law Books

Salaries (1040)

- Board Clerk Stipend

<u>Total</u>	<u>2023-24</u>	<u>2024-25</u>	<u>% Change</u>
	\$10,000.00	\$12,260.00	22.6%

Total Dollar Change \$2,260



Central Administration (1200 Codes) Summary

Salaries (1240.15 & 1240.160)

- Superintendent
- Secretary to Superintendent

Contractual

- Dues, Travel, Conferences

Supplies

- Office Supplies

<u>Total</u>	<u>2023-24</u>	<u>2024-25</u>	<u>% Change</u>
	\$208,553.60	\$217,361.85	4.22%

Total Dollar Change \$8,808



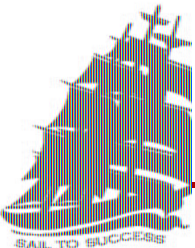
Finance (1300 Codes) Summary

Salaries (1340.15 & 1340.160)

- Business Administrator
- Senior Account Clerk
- Treasurer
- Payroll Clerk
- Internal Claims Auditor Stipend
- Tax Collector Stipend

Contractual

- Dues, Travel, Conferences
- Annual External Audit
- Tax Collection Software
- County Tax Processing
- Bond Financing



Finance (1300 Codes) Summary - Continued

Supplies

- Office Supplies

BOCES

- State Aid Planners, GASB, Health Insurance Coordination
- Cooperative Bidding

<u>Total</u>	<u>2023-24</u>	<u>2024-25</u>	<u>% Change</u>
	\$347,486.00	\$339,327.12	-2.35%

Total Dollar Change \$-8,159



Professional Services (1400 Codes) Summary

Contractual

- Legal Services

BOCES

- OLAS Job Posting
- Public Information Coordinator/Onsite Communications
- Public Information - Printing
- Web Site Design & Maintenance

<u>Total</u>	<u>2023-24</u>	<u>2024-25</u>	<u>% Change</u>
	\$97,118.80	\$75,618.40	-22.14%

Total Dollar Change \$-21,500



Central Services (1600 Codes) Summary

Salaries (1620.16 & 1621.16)

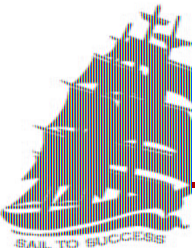
- Director of Facilities
- Custodial & Maintenance Staff

Equipment

- Parking Lot Broom
- Lawn Mower
- Floor Machine

Contractual

- Plumbing & Boiler Repairs
- Security
- Phone & Internet
- Water and Sewer
- Utilities (Oil & Electricity)



Central Services (1600 Codes) Summary - Continued

Supplies

- MEP Supplies
- Building Supplies
- Tool Replacement

BOCES

- Health & Safety Services
- AED/CPR & First Aid Training
- Online training Modules
- Fire Protection Systems Inspection
- Computer Services - Cap Reg BOCES

	<u>2023-24</u>	<u>2024-25</u>	<u>% Change</u>
<u>Total</u>	\$1,343,619.44	\$1,280,626.54	-4.69%

Total Dollar Change \$-62,993



Specialty Items (1900 Codes) Summary

Contractual

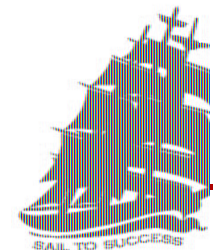
- Liability Insurance
- Accident Insurance
- School Dues
- Refund On Real Property Tax

BOCES

- BOCES Admin, Rent, Capital Projects

	<u>2023-24</u>	<u>2024-25</u>	<u>% Change</u>
<u>Total</u>	\$208,317.02	\$214,734.10	3.08%

Total Dollar Change \$6,417



Transportation (5500 Codes) Summary

	<u>2023-24</u>	<u>2024-25</u>	<u>\$ Change</u>
Transportation Stipend	\$3,500	\$3,500	\$0
Contracted Service	\$1,206,826.36	\$1,529,202.31	\$322,375.95
<u>Fuel</u>	<u>\$64,854.00</u>	<u>\$69,056.55</u>	<u>\$4,202.55</u>
Total	\$1,275,180.36	\$1,601,758.86	\$326,578.50

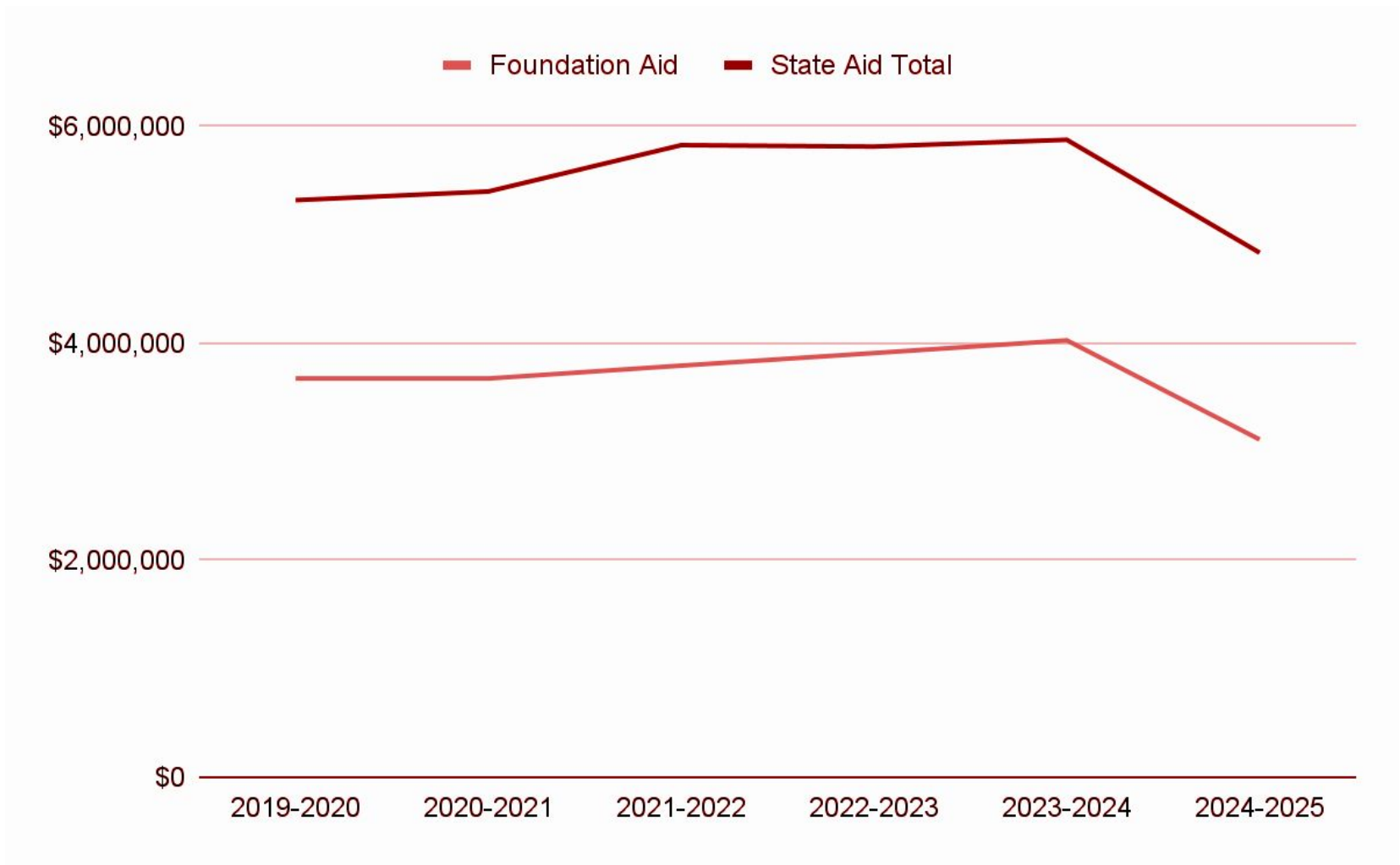


Employee Benefits (9000 Codes) & Debt Summary

	<u>2023-24</u>	<u>2024-25</u>	<u>\$ Change</u>
STATE RETIREMENT	\$185,407.07	\$100,000.00	-\$85,407.07
TEACHER' RETIREMENT	\$581,566.08	\$665,226.49	\$83,660.41
SOCIAL SECURITY	\$553,170.12	\$584,194.31	\$31,024.19
WORKERS' COMPENSATION	\$50,024.35	\$52,297.03	\$2,272.68
Unemployment Insurance	\$45,000.00	\$5,000.00	-\$40,000.00
HEALTH, DENTAL, RX	\$3,550,344.52	\$3,753,707.37	\$203,362.85
<u>HEALTH BUYOUT</u>	<u>\$55,600.00</u>	<u>\$63,000.00</u>	<u>\$7,400.00</u>
Total	\$5,021,112.14	\$5,223,425.20	\$202,313.06
	<u>2023-24</u>	<u>2024-25</u>	<u>\$ Change</u>
Bond	\$857,645	\$829,250	-\$28,395

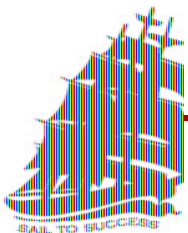


Growth In Foundation Aid



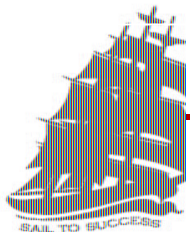
State Aid

	<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	\$333,904	\$32,105
High Cost Excess Cost	\$20,180	\$19,340	-\$840
Private Excess Cost	\$74,049	\$117,026	\$42,977
Hardware & Technology	\$2,899	\$2,025	-\$874
Software, Library, Textbook	\$38,712	\$38,871	\$159
Transportation	\$415,559	\$340,300	-\$75,259
Building	\$362,952	\$346,473	-\$16,479
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	\$4,834,218	-\$932,444



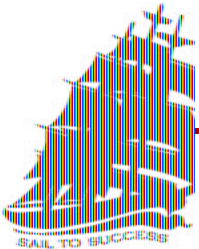
2025 Tax Levy Breakdown

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)	\$483,696	
ERS Exclusion	<u>\$919</u>	
2025 Tax Levy		\$10,530,434



Germantown CSD Tax Levy Increase

Year	Levy %	Vote Pass %
2024-2025	1.80%	
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	\$10,530,434	\$190,103	1.8%	Calculated
State Aid: Foundation	\$4,027,375	\$3,113,142	-\$914,233	-22.7%	Gov. Executive Budget
State Aid: Remaining	\$1,739,287	\$1,721,076	-\$18,211	-1%	Gov. Executive Budget
Totals	\$16,106,993	\$15,364,652	-\$742,341	-4.6%	



Germantown CSD 2024-2025 Budget

- Next Steps?

Continue with Internal meetings and planning

March 1, 2024: Tax Levy Submission

March 13, 2024: Present 2023-24 instructional and special education budget to the Board of Education for review and comment.

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

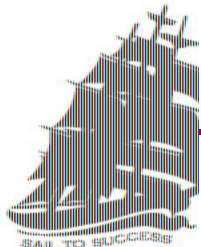
April 10, 2024: Present 2023-24 Final Budget

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**

