



**GERMANTOWN CENTRAL  
SCHOOL DISTRICT**

**2024-2025  
Draft Budget**

**April 10, 2024**

# Agenda



- **Board of Education Elections**
- **Non-Instructional & Instructional draft budget overview**
- **Three Part Budget Overview**
- **Tax Cap**
- **State Aid**
- **Projected Revenue**
- **District Reserve Usage**
- **Next Steps**

# Germantown Board of Education Elections

Two board of education terms are ending June 30, 2024

- Ralph DelPozzo - 4 year term ending
- Lori Crawford - 4 year term ending

If anyone is interested in running for Germantown Board of Education please contact Lisa Shanley, Board Clerk  
[lshanley@germantowncsd.org](mailto:lshanley@germantowncsd.org)

Petitions are due to the District Office on April 22nd by 3:00pm

Information on running for school board can be found:  
<https://www.nyssba.org/member-services/running-for-the-school-board/>



# **NON-INSTRUCTIONAL OVERVIEW**

# Non-Instructional Budget Comparison

Area:	2023-2024	2024-2025	\$ Change	% Change
<b>Non-Instructional Budget</b>	\$9,509,032	\$9,647,669	\$138,636.49	1.46%

Fixed Cost : Benefits & Debt

% of Non-Instructional Budget - 62.17%

2023-2024 - 61.82%

# Non-Instruction Budget Summary

<b><u>Budget Code</u></b>	<b><u>Budget Amount</u></b>	<b><u>% Change</u></b>
<b>Board of Education</b>	\$12,260	22.6%
<b>Central Administration</b>	\$222,249	6.57%
<b>Finance</b>	\$351,177	1.06%
<b>Professional Services</b>	\$46,550	-52.07%
<b>Central Services</b>	\$1,201,596	-10.57%
<b>Special Items</b>	\$214,434	2.94%
<b>Pupil Transportation</b>	\$1,601,759	25.61%
<b><u>Benefits, Bond, Transfers</u></b>	<b><u>\$5,997,645</u></b>	<b><u>-0.35%</u></b>
<b>Total</b>	<b>\$9,647,669</b>	<b>1.46%</b>

# Non-Instruction Budget Summary By Function

<b><u>Function</u></b>	<b><u>2023-24</u></b>	<b><u>2024-25</u></b>	<b><u>Change</u></b>
<b>Salaries .15 &amp; .16</b>	\$879,298	\$812,572	-\$66,726
<b>Equipment .2</b>	\$35,000	\$8,000	-\$27,000
<b>Contractual .4</b>	\$2,050,152	\$2,316,394	\$266,242
<b>Supplies .45</b>	\$194,854	\$199,307	\$4,453
<b>BOCES .49</b>	\$330,970	\$314,751	-\$16,220
<b><u>Benefits, Bond, Transfers</u></b>	<b><u>\$6,018,757</u></b>	<b><u>\$5,997,645</u></b>	<b><u>-\$21,112</u></b>
<b>Total</b>	<b>\$9,509,032</b>	<b>\$9,647,669</b>	<b>\$138,636</b>

# 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	\$222,248.65	6.57%

**Total Dollar Change \$13,695.05**

# **Finance (1300 Codes) Summary**

## **Salaries (1340.15 & 1340.160)**

- Business Office Staff : 3 FTE, Reduction 1 FTE
- Business Office Stipends

## **Contractual**

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

# 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	\$351,176.66	1.06%

**Total Dollar Change \$3,690.66**

# Professional Services (1400 Codes) Summary

## Contractual

- Legal Services

## BOCES

- OLAS Job Posting
- Public Information - Printing

<u>Total</u>	<u>2023-24</u>	<u>2024-25</u>	<u>% Change</u>
	\$97,118.80	\$46,550	-52.07%

**Total Dollar Change -\$50,568.80**

# Central Services (1600 Codes) Summary

## Salaries (1620.16 & 1621.16)

- Custodial & Maintenance: 8.5FTE, Reduction 1 FTE
- Maintenance Stipends

## Equipment

- Misc. Equipment Replacement

## Contractual

- Plumbing & Boiler Repairs
- Security Sheriff's Only
- Phone & Internet
- Water and Sewer
- Utilities (Oil & Electricity)
- Lawn Maintenance \*\* DISCUSSION

# 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>Total</u>	<u>2023-24</u>	<u>2024-25</u>	<u>% Change</u>
	\$1,343,619.44	\$1,201,595.87	-10.57%

**Total Dollar Change \$-142,023.57**

# Specialty Items (1900 Codes) Summary

## Contractual

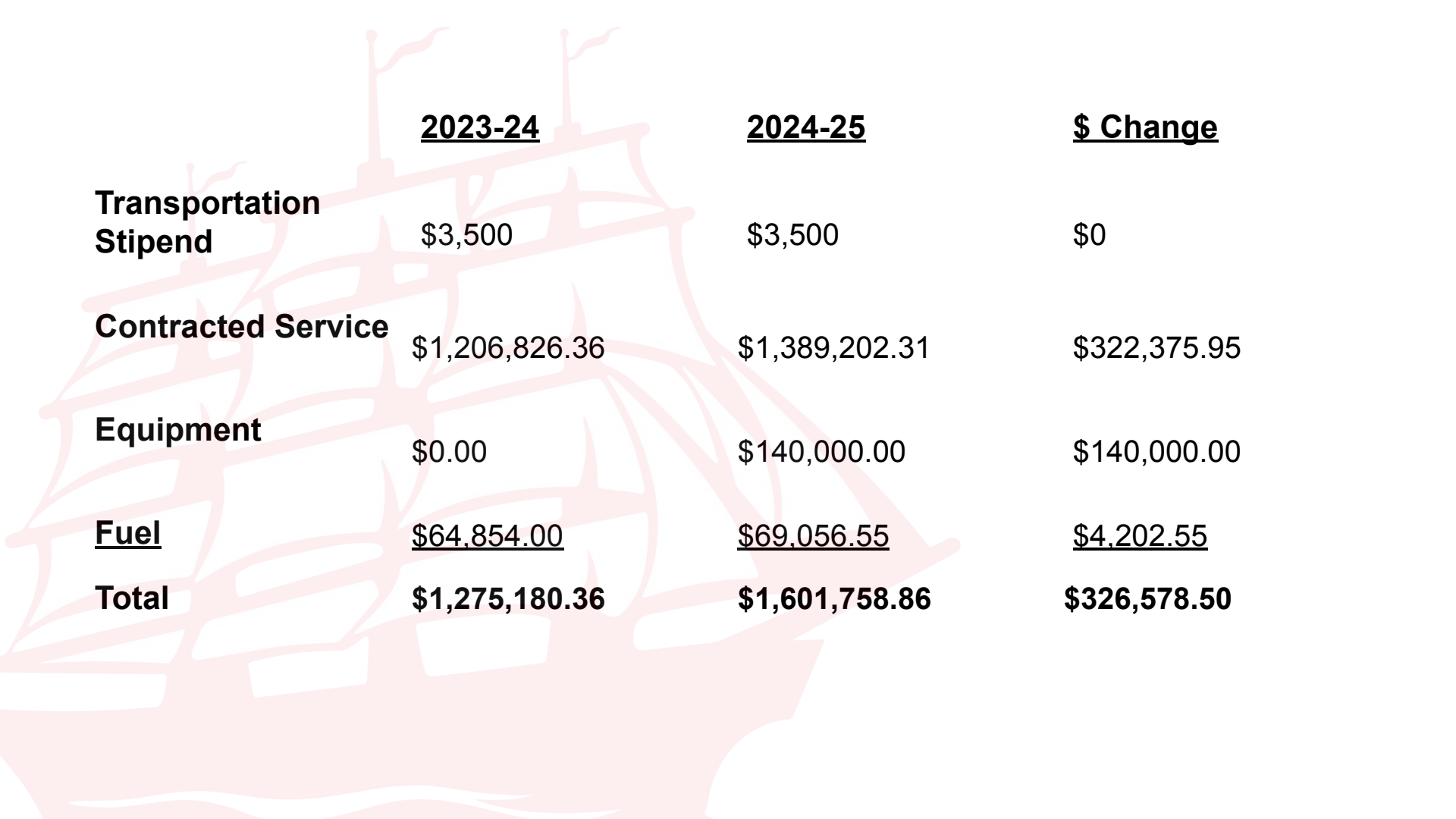
- Liability Insurance
- Accident Insurance
- School Dues
- Refund On Real Property Tax

## BOCES

- BOCES Admin, Rent, Capital Projects

<u>Total</u>	<u>2023-24</u>	<u>2024-25</u>	<u>% Change</u>
	\$208,317.02	\$214,434.10	2.94%

**Total Dollar Change \$6,117.08**



	<b><u>2023-24</u></b>	<b><u>2024-25</u></b>	<b><u>\$ Change</u></b>
<b>Transportation Stipend</b>	\$3,500	\$3,500	\$0
<b>Contracted Service</b>	\$1,206,826.36	\$1,389,202.31	\$322,375.95
<b>Equipment</b>	\$0.00	\$140,000.00	\$140,000.00
<b><u>Fuel</u></b>	<b><u>\$64,854.00</u></b>	<b><u>\$69,056.55</u></b>	<b><u>\$4,202.55</u></b>
<b>Total</b>	<b>\$1,275,180.36</b>	<b>\$1,601,758.86</b>	<b>\$326,578.50</b>



# Employee Benefits (9000 Codes) & Debt Summary

	<u>2023-24</u>	<u>2024-25</u>	<u>\$ Change</u>
<b>STATE RETIREMENT</b>	\$185,407.07	\$100,000.00	-\$85,407.07
<b>TEACHER' RETIREMENT</b>	\$581,566.08	\$621,234.58	\$39,668.50
<b>SOCIAL SECURITY</b>	\$553,170.12	\$527,540.16	-\$25,629.96
<b>WORKERS' COMPENSATION</b>	\$50,024.35	\$45,000.00	-\$5,024.35
<b>Unemployment Insurance</b>	\$45,000.00	\$25,000.00	-\$20,000.00
<b>HEALTH, DENTAL, RX</b>	\$3,550,344.52	\$3,686,619.97	\$136,275.45
<b><u>HEALTH BUYOUT</u></b>	<u>\$55,600.00</u>	<u>\$63,000.00</u>	<u>\$7,400.00</u>
<b>Total</b>	<b>\$5,021,112.14</b>	<b>\$5,068,394.71</b>	<b>\$47,282.57</b>

<b>Bond</b>	<u>2023-24</u>	<u>2024-25</u>	<u>\$ Change</u>
	\$857,645	\$829,250	-\$28,395



# **INSTRUCTIONAL OVERVIEW**

# Instructional Budget Comparison

Area:	2023-2024	2024-2025	\$ Change	% Change
<b>Instructional Budget</b>	\$7,721,018.51	\$7,073,873.31	-\$647,145.20	-8.38%

Instructional Salaries % of Instructional Budget:

2024-2025: 80.93%

2023-2024: 80.22%

# Instructional Budget Summary

<b><u>Budget Code</u></b>	<b><u>Budget Amount</u></b>	<b><u>% Change</u></b>
<b>Instruction, Administration, &amp; Program Improvements</b>	\$442,083.65	8.21%
<b>Teaching General Ed</b>	\$3,799,080.96	-6.92%
<b>Special Apportionment Programs</b>	\$2,062,964.53	-3.68%
<b>Instructional Media</b>	\$187,880.00	-51.11%
<b>Pupil Personnel Services</b>	<u>\$581,864.17</u>	<u>-17.46%</u>
<b>Total</b>	<b>\$7,073,873.31</b>	<b>-8.38%</b>

# Instructional Budget Summary By Function

<b><u>Function</u></b>	<b><u>2023-24</u></b>	<b><u>2024-25</u></b>	<b><u>Change</u></b>
<b>Salaries .15 &amp; .16</b>	\$6,193,684.87	\$5,724,761.88	-\$468,922.99
<b>Equipment .2</b>	\$60,000.00	\$5,000.00	-\$55,000.00
<b>Contractual .4</b>	\$266,801.50	\$103,385.00	-\$163,416.50
<b>Supplies .45</b>	\$133,341.32	\$154,500.00	\$21,158.68
<b>Private School .47</b>	\$146,890.47	\$239,499.00	\$92,608.53
<b>Textbooks .48</b>	\$39,000.00	\$0.00	-\$39,000.00
<b><u>BOCES .49</u></b>	<b><u>\$881,300.35</u></b>	<b><u>\$846,727.42</u></b>	<b><u>-\$34,572.93</u></b>
<b>Total</b>	<b>\$7,721,018.51</b>	<b>\$7,073,873.31</b>	<b>-\$647,145.20</b>

# Instruction, Administration, & Program Improvements Summary

## 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>
	\$408,558.72	\$442,083.65	8.21%
	<b>Total Dollar Change \$33,524.93</b>		

# 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>
	\$4,081,467.31	\$3,799,080.96	-6.92%

**Total Dollar Change -\$282,386.35**

# Special Apportionment Programs Summary

## Salaries

- Director of CSE
- CSE 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)

	<u>2023-24</u>	<u>2024-25</u>	<u>% Change</u>
<u>Total</u>	\$2,141,813.93	\$2,062,964.53	-3.68%
	<b>Total Dollar Change -\$78,849.40</b>		

# Instructional Media Summary

## Salaries

- Librarian
- Non-Instructional Librarian

## Supplies & Materials

- Books
- E-Rate Equipment
- Chromebook Parts Replacement

## BOCES

- Multi Media Library
- Library Automation
- IT Support
- Model School Software

<u>Total</u>	<u>2023-24</u>	<u>2024-25</u>	<u>% Change</u>
	\$384,260.52	\$187,880.00	-51.11%

**Total Dollar Change \$-196,380.52**

# Pupil Personnel Services Summary

## Salaries

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

## Equipment

- Health Equipment
- Sports

<u>Total</u>	<u>2023-24</u>	<u>2024-25</u>	<u>% Change</u>
	\$704,918	\$581,864.17	-17.46%

**Total Dollar Change -\$123,053.86**

# Three-Part Budget Overview

	2023-2024	2024-2025	Change
<b>Program</b>	<b>\$13,438,758</b>	<b>\$12,593,415.04</b>	<b>-\$845,342.96</b>
Teaching Regular School Inc. Summer School, Programs and Services for Students with Disabilities, Occupational Education, Instructional Technology, School Library, Guidance, Health Services, Social Work, Interscholastic Athletics, Co-Curricular Activities, Student Transportation, BOCES Support, Fringe Benefits			
<b>Administrative</b>	<b>\$1,299,250</b>	<b>\$1,555,666.15</b>	<b>\$326,416.15</b>
Board of Education, Central Administration, Business Administration/Finance, School Principals, Special Education Administrator, Purchasing, Data Processing, Auditing, Legal Services, General Insurance, BOCES Support, District Share of BOCES Admin. Cost, Fringe Benefits			
<b>Capital</b>	<b><u>\$2,621,015</u></b>	<b>\$2,572,460.97</b>	<b>-\$48,554.03</b>
Operation of Plant, Maintenance of Plant, Security, Utilities, Construction From Operating Funds, Principal and Interest on Debt, BOCES Support, Fringe Benefits			

# Reduction to District Expenses - Breakdown

<b>GSA</b>	<b>Savings in Dollars</b>	<b>Program</b>	<b>Savings in Dollars</b>
<i>13.0 FTE</i>	<i>\$347,767 Reduction</i>	<b>Athletics</b>	<i>\$68,000 Reduction</i>
<i>Combine attendance aid and secretary and Hire cleaners instead of custodians</i>	<i>\$46,444 Reduction</i>	<b>Clubs/Stipends</b>	<i>\$25,000 Reduction</i>
<b>GTA</b>		<b>BOCES Services</b>	<i>\$168,000 Reduction</i>
<i>6.0 FTE</i>	<i>\$512,260 Reduction</i>	<b>Security</b>	<i>\$57,100 Reduction</i>
<b>GAA</b>		<b>Equipment</b>	<i>\$25,000 Reduction</i>
<i>1.0 FTE</i>	<i>\$79,682 Reduction</i>		
<b>ManCon</b>			
<i>1.0 FTE</i>	<i>\$36,476 Reduction</i>		
<i>Total Savings</i>			<b>\$1,343,229</b>

# Reduction to District BOCES Expenses

- Communication
  - Onsite Services
  - Website Hosting
  - Emergency Notification
    - Total Cost \$30,600
    - New Cost: ParentSquare \$15,000 Yr 1, Yr2 \$8000
      - Website Managed by District
- Asset Management
  - Total Cost \$5,011
    - No change for Yr 1, Yr 2 \$3,000
- IT Engineers
  - Total Cost \$86,000
    - Outsourcing to private company \$35,000



# **2024-2025 Revenue**

# Changes to Foundation Aid

Save Harmless also known as “Hold Harmless” - This act ensures that the district does not see a reduction in Foundation Aid regardless of reduction in enrollment.

The Governor's proposal removed Save Harmless from the formula

Foundation Aid Formula for annual Inflation - Within the foundation aid formula there is a calculation to account for inflation and in the past was determined by Consumer Price Index (CPI).

\*The Governor's proposal removes current CPI of 3.8% and changes it for a 10 Year average which is 2.4%, reduction to inflation of 1.4%

\*Germantown CSD's Foundation Aid has seen a 3.09% increases over the past three years with an average increase of \$117,245, 2024-2025 was projected to be \$120,821 at 3%

\*The Governor's proposal reduces Germantown Foundation aid by **-\$914,233**, add in projected 3% increase, new Foundation Aid deficit of **-\$1,035,054**

New Deadline Date : April 11, 2024



# Changes to State Aid Revenue

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

# 2025 Tax Levy Breakdown

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

# Use of District Reserves

<u>Reserve Account</u>	<u>Balance as of July 2023</u>	<u>Expenses in 2024-25</u> <u>Budget</u>	<u>Purpose:</u>
<b>Workers" Compensation</b>	\$611,787.00	\$45,000.00	Utilize to cover Workers Comp. Annual Cost
<b>Unemployment</b>	\$398,600.00	\$25,000.00	Cover unemployment cost if we have layoffs
<b>ERS</b>	\$932,006.11	\$100,000.00	Support the Districts required annual contribution to the ERS retirement
<b>TRS</b>	\$110,275.00	\$110,275.00	Support the Districts required annual contribution to the TRS retirement
<b>Benefit Accrued Liability Reserve</b>	\$286,291.00	\$78,500.00	Support cost of retirement incentives. Amount can increase if more employees take incentives to retire
<b>Reserve for Repairs</b>	\$250,000.00	\$20,000.00	Repair cost for HS Gym Roof, Not in Capital Project

# Proposal for 2024-2025 Budget

2024-2025 Draft Budget Total

\$16,742,542

Projected Revenue

\$15,495,891

Reclass \$350,000 from Workers' Comp

Reclass \$420,000 from ERS

Use of Fund Balance - \$100,000 + \$770,000

+ \$870,000

Use Reserves for planned expenses

+ \$378,775

New Projected Revenue -

\$ 16,744,666

# Germantown CSD 2024-2025 Draft Budget

- Next Steps?

Continue with Internal meetings and planning to close budget gap

April 5-8, 2024: Legal notice of school budget hearing and budget vote

April 10, 2024: Present 2024-25 draft budget for adoption

April 17, 2024: Final day to adopt 2024-2025 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**