



**GERMANTOWN CENTRAL
SCHOOL DISTRICT**

**2024-2025
Final Budget
Overview**

April 17, 2024

Agenda



- **Board of Education Elections**
- **Non-Instructional & Instructional draft budget overview**
- **Three Part Budget Overview**
- **State Aid**
- **Projected Revenue**
- **District Reserve Usage**
- **Contingent Budget**
- **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
ls Shanley@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
Non-Instructional Budget	\$9,509,032	\$9,725,629	\$216,236	2.27%

Fixed Cost : Benefits & Debt

% of Non-Instructional Budget - 62.17%

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	\$222,249	6.57%
Finance	\$351,177	1.06%
Professional Services	\$46,550	-52.07%
<u>Central Services</u>	<u>\$1,259,196</u>	<u>-6.28%</u>
Special Items	\$214,434	2.94%
Pupil Transportation	\$1,601,759	25.61%
<u>Benefits, Bond, Transfers</u>	<u>\$6,017,645</u>	<u>-0.02%</u>
Total	\$9,725,269	2.27%

UPDATES TO NON-INSTRUCTIONAL



- Adding back additional security officers for safety of students and staff in the District
- Increasing Unemployment costs for planned reduction in force

Transportation 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	\$1,389,202.31	\$322,375.95
Equipment	\$0.00	\$140,000.00	\$140,000.00
<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

Why Bid Transportation

- Original contracts dated back early 1990's and early 2000's
 - Originals documents not available
 - Cost outdated due to usage of annual Consumer Price Index (CPI)
- Additional Clauses to benefit District and students
 - 30 day to 90 termination requirement
 - Requirement of additional safety equipment
 - Cameras, Radios, & GPS
- Ensure companies have adequate buses and drivers to accommodate Germantown's needs
 - 23-24 Consolidated 2 runs due to lack of drivers or buses
 - Additional runs consolidated occasionally due to lack of drivers
 - 23-24 Sports and field trip contracts was terminated by vendor
 - Field trip and sports costs unpredictable due to no contract, last min cancelation

Benefits of Single Transportation Contractor

- Streamlined communication between both drivers and District, District and Contractor
- Ability to eliminate runs and reduce District costs
- Streamlined planning for future rollout of EV bus requirements
- Improved consistent safety equipment
 - Video cameras inside buses and on exterior stop arms for traffic
 - Radios for direct communication with Transportation Coordinator and drivers
 - GPS tracking of buses, improved communication between parents and District in conjunction with ParentSquare



INSTRUCTIONAL OVERVIEW

Instructional Budget Comparison

Area:	2023-2024	2024-2025	\$ Change	% Change
Instructional Budget	\$7,721,018.51	\$7,037,426	-\$683,592.79	-8.85%

Instructional Salaries % of Instructional Budget:

2024-2025: 80.93%

2023-2024: 80.22%

Instructional Budget Summary

<u>Budget Code</u>	<u>Budget Amount</u>	<u>% Change</u>
Instruction, Administration, & Program Improvements	\$442,083.65	8.21%
Teaching General Ed	\$3,799,080.96	-6.92%
Special Apportionment Programs(SPED)	\$2,042,516.94	-4.64%
Instructional Media	\$171,880	-55.27%
Pupil Personnel Services	<u>\$581,864.17</u>	<u>-17.46%</u>
Total	\$7,037,425.72	-8.85%

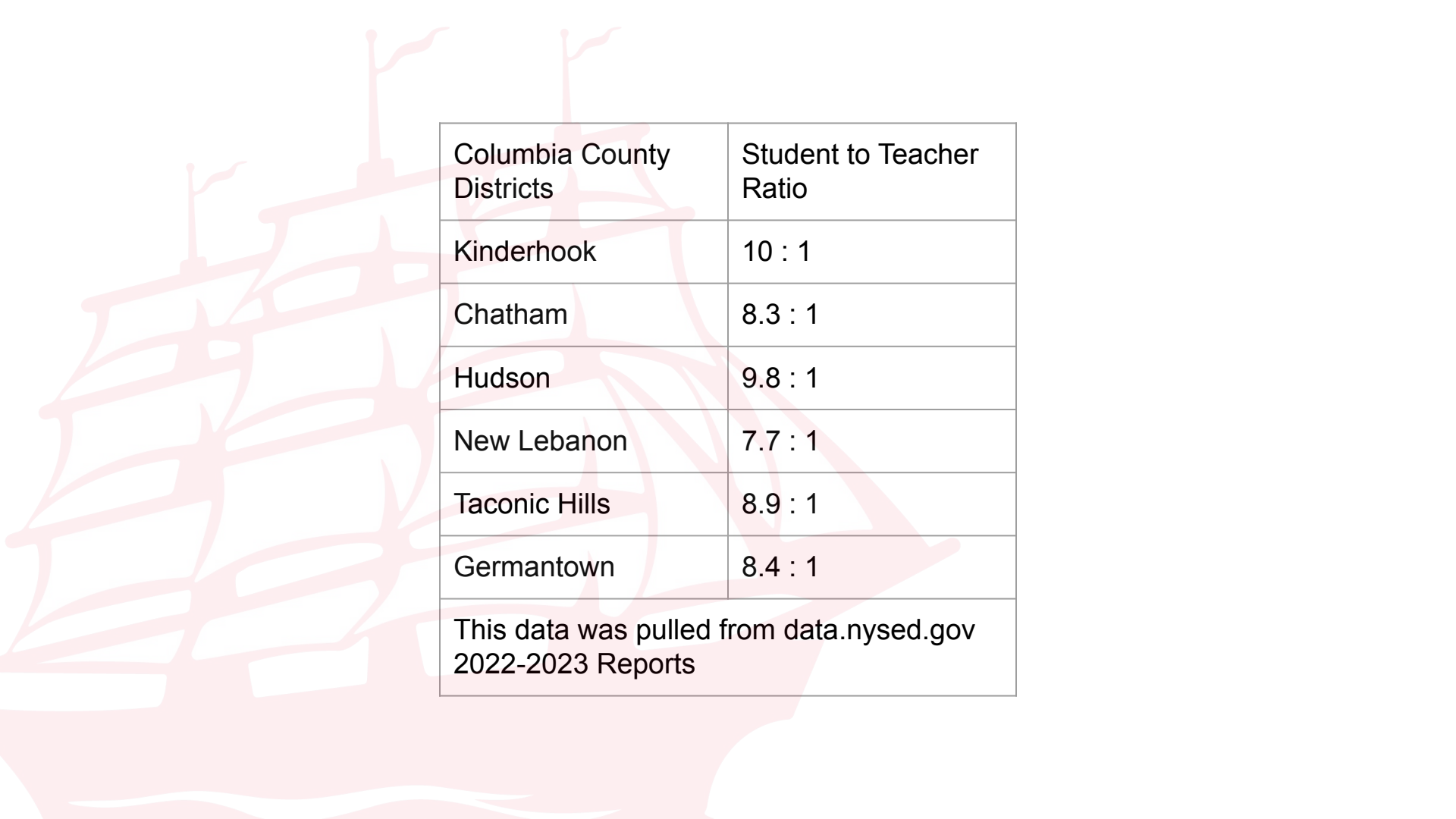
UPDATES TO INSTRUCTIONAL



- Additional teacher retirement; allowing 1 less layoff
- Finalized cost for all software and the transition from one program to another
 - Transition from Star to i-Ready
 - Benchmark assessment for students
 - Curriculum resource to support students needs from benchmarking

Changes to Student : Teacher Ratios

- 2023-2024
 - 480 Students : 63 Teachers **7.6 : 1**
 - 480 Students : 86 Total Teachers and Support **5.6 : 1**
 - 86 - Teachers, General Aid, Teacher Assistants, Teacher Aid
 - Does not include Counselors, Social Works, Nurse, Psychologist, or Administrator
- 2024-2025
 - 462 Students, 56 students graduating, 30 new Pre-K , 10 additional Kindergarten
 - 462 Students : 57 Teachers **8.1 : 1**
 - 462 Students : 70 Total Teachers and Support **6.6 : 1**



Columbia County Districts	Student to Teacher Ratio
Kinderhook	10 : 1
Chatham	8.3 : 1
Hudson	9.8 : 1
New Lebanon	7.7 : 1
Taconic Hills	8.9 : 1
Germantown	8.4 : 1
This data was pulled from data.nysed.gov 2022-2023 Reports	

Three-Part Budget Overview

	2023-2024	2024-2025	Change
Program	\$13,438,758	\$12,593,415.04	-\$845,342.96
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			
Administrative	\$1,299,250	\$1,555,666.15	\$326,416.15
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			
Capital	<u>\$2,621,015</u>	\$2,572,460.97	-\$48,554.03
Operation of Plant, Maintenance of Plant, Security, Utilities, Construction From Operating Funds, Principal and Interest on Debt, BOCES Support, Fringe Benefits			

FUNCTION OR ACCOUNT	SBM CODE	TOTAL	ADMIN.	PROGRAM	CAPITAL
Board of Education	1099.0		X		
Central Admin	1240.0		X		
Finance	1399.0		X		
Legal Services	1420.0		X	X	
Personnel	1430.0		X		
Records Mgmt.	1460.0		X		
Public Information	1480.0		X		
Op. Of Plant	1620.0				X
Maint. Of Plant	1621.0				X
Other Cent. Serv.	1699.0		X		
Judgments & Cl.	1930.4				X
Refund of Taxes	1964.4				X
Other Spec. Items	1998.0		X		
Curr. Dev. & Sup.	2010.0		X		
Sup. Reg. Schl.	2020.0		X		
Sup. Spec. Schl.	2040.0		X		
Rsch. Eval. & Plan.	2060.0		X		
Instruction (Net of supervision/rsch.)	2999.0			X	
Purchase of Buses	5510.21				X
Other Dist. Trans.	5510.0			X	
Garage Bldg.	5530.0			X	
Contract Trans.	5540.4			X	
Public Trans.	5550.4			X	
BOCES Trans.	5581.49			X	
Community Service	8099.0			X	
Employee Benefits	9098.0		X	X	X
Debt Service	9898.0				X
Transfer to Capital	9950.9				X
Transfer to Debt	9901.96				X
Other Transfers	9951.0			X	



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>
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

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>
Workers" Compensation	\$611,787.00	\$45,000.00	Utilize to cover Workers Comp. Annual Cost
Unemployment	\$398,600.00	\$25,000.00	Cover unemployment cost if we have layoffs
ERS	\$932,006.11	\$100,000.00	Support the Districts required annual contribution to the ERS retirement
TRS	\$110,275.00	\$110,275.00	Support the Districts required annual contribution to the TRS retirement
Benefit Accrued Liability Reserve	\$286,291.00	\$78,500.00	Support cost of retirement incentives. Amount can increase if more employees take incentives to retire
Reserve for Repairs	\$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

\$16,760,147

Projected Revenue

\$15,495,891

Reclass \$350,000 from Workers' Comp

Reclass \$435,481 from ERS

Use of Fund Balance - \$100,000 + \$785,481

+ \$885,481

Use Reserves for planned expenses

+ \$378,775

New Projected Revenue -

\$ 16,760,146

Germantown CSD 2024-2025 Draft Budget

- Next Steps?

Continue with Internal meetings and planning to close budget gap

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**