

**2023-2024 Budget Adoption
Presentation
April 12, 2023**



Germantown Central School

Germantown CSD 2023-2024 Budget Proposal

Topics

- Budget Highlights
- Academic Highlights
- Appropriations Summary
- Revenue Summary
- Tax Levy
- State Aid
- Contingent Budget
- May 16, 2023: 2023-2024 School Year Budget



2023-2024 Budget Highlights

- Tax Cap Does Not Exceed Maximum
- NYS Budget Not Released
- Maintaining All Staffing
- Implementing New Co-Teaching Model
- Maintaining Focus On Instructional Technology
- Continuing a Focus on Health and Safety
- All Contractual Obligations Included
- Stimulus Funds and Federal Grants Not Included
 - Pre-K, ARP, Title



2023-2024 Academic Highlights

- Implement Integrated Co-Teaching Initiative
- Continuing Implementation of Districtwide Literacy Plan/Program
- Continuing to include Social-Emotional Curriculum
- Strengthen Innovative K-12 Curriculum
- Technology CTE Program
- Maintaining AP /College Programs & Additional Options
- Implementing New Electives
- MTSS for Students' Success



Summary of Proposed Budget 2023-2024

Total General Fund Budget

\$17,289,023

\$ Increase

\$384,853

% Increase

2.27%



2023-2024 Appropriations by Category

	2022-2023 Assumed Expense	Proposed Budget	\$ Change	% Change
General Support 1000's	\$ 2,114,120.31	\$ 2,215,094.86	\$ 100,974.55	4.78%
Instruction 2000's	\$ 7,631,757.99	\$ 7,743,018.51	\$ 111,260.52	1.46%
Transportation 5000's	\$ 1,611,447.04	\$ 1,385,152.41	\$ (226,294.63)	-14.04%
Employee Benefits	\$ 4,674,219.45	\$ 4,976,112.14	\$ 301,892.69	6.46%
Debt Service	\$ 805,500.00	\$ 857,645.00	\$ 52,145.00	6.47%
Interfund Transfers	\$ 18,785.93	\$ 110,000.00	\$ 91,214.07	485.54%
Total Budget	\$ 16,855,830.72	\$ 17,287,022.92	\$ 431,192.20	2.56%



2023-2024 Non-Instructional & Instructional Budget Projection Comparison

	2022-2023 Assumed Expense	Proposed Budget	\$ Change	% Change	% of Overall Budget
Total Non-Instructional	\$ 9,224,072.73	\$ 9,544,004.41	\$ 319,931.68	3.47%	55%
Total Instructional	\$ 7,631,757.99	\$ 7,743,018.51	\$ 111,260.52	1.46%	45%
Total General Fund Budget	\$ 16,855,830.72	\$ 17,287,022.92	\$ 431,192.20	2.36%	100%



2023-2024 Three Part Budget % of The Budget Spend in Each Category

- Administrative = 7.11%
- Capital = 15.17%
- Program = 77.73%



2023-2024 Revenue Summary

Property Taxes - Tax Levy 3.48%	\$ 10,340,331.00
Total State Aid - No Pre k, State/Federal Grants	\$ 5,592,217.00
Other Revenue	\$ 707,652.00
Fund Balance/Debt Service	\$ 646,823.00



Prior 3 Years Levy Increase & Community Votes

Year	Levy %	Vote Pass %
2023-2024	3.48%	N/A
2022-2023	2.69%	70%
2021-2022	1.46%	78%
2020-2021	3.61%	61%

- Tax Levy Does Not Exceed Tax Cap
- Taxpayers Will Receive State Refund



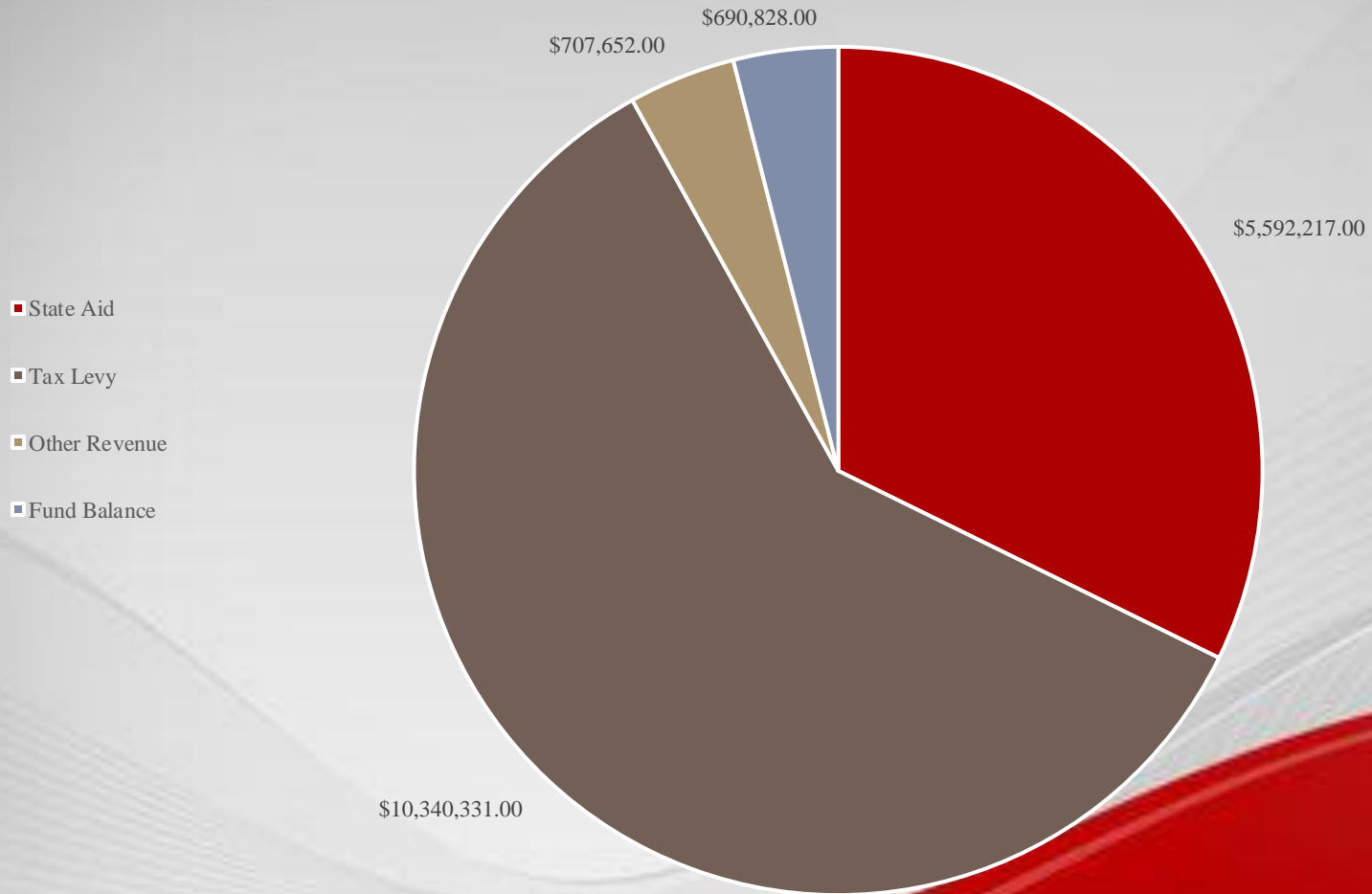
State Aid Updates: January 2023 Proposed Budget

Aid Description	2022-23	2023-24	\$ Change	% Change
Foundation Aid	\$ 3,910,073.00	\$ 4,027,375.00	\$ 117,302.00	3.00%
Universal Pre-K Aid*	\$ 380,000.00	\$ 380,000.00	\$ -	0.00%
BOCES Aid	\$ 372,537.48	\$ 411,549.00	\$ 39,011.52	10.47%
High-Cost Excess Cost Aid	\$ 12,725.00	\$ 8,919.00	\$ (3,806.00)	-29.91%
Private Excess Cost Aid	\$ 134,676.00	\$ 215,632.00	\$ 80,956.00	60.11%
Hardware and Technology Aid	\$ 3,216.00	\$ 3,159.00	\$ (57.00)	-1.77%
Software, Textbook and Library Aid	\$ 38,759.00	\$ 38,818.00	\$ 59.00	0.15%
Transportation Aid (Includes Summer)	\$ 383,539.00	\$ 380,676.00	\$ (2,863.00)	-0.75%
Building Aid	\$ 430,974.00	\$ 362,952.00	\$ (68,022.00)	-15.78%
High Tax Aid	\$ 143,067.00	\$ 143,067.00	\$ -	0.00%
Supplemental Public Excess Cost	\$ 70.00	\$ 70.00	\$ -	0.00%
Total Aid	\$ 5,809,636.48	\$ 5,972,217.00	\$ 162,580.52	2.80%

*Universal Pre-K Aid is Not Included in General Budget



2023-2024 Projected Revenue



What if a Budget Vote is not Approved

- 3 Choices
 - Revote the Same Budget
 - Revote with Changes
 - Adopt a Contingency Budget
- Contingency Budget = \$16,939,377
- Can't exceed the prior year Levy of \$9,992,685
- Items to be removed would include equipment, non-union salaries, and other non-essential educational expenses



**Annual Vote and
School Board Elections
May 16, 2023**

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



Germantown CSD 2023-2024 Budget Development

•Next Steps?

- April 24, 2023: Property Tax Report Card Submission to NYSED
- May 3, 2023: Budget Hearing
- May 4-10th, 2023: Budget Notices Mailed to All Residents
- May 11, 2023: Last Day for Voter Registration

