ICHABOD CRANE
CENTRAL SCHOOL DISTRICT
CHATHAM • GHENT • NASSAU • KINDERHOOK • STUYVESANT • SCHODACK • STOCKPORT

2019-20 Budget Presentation

Non-Instructional Budget Proposal
February 5, 2019

Non-Instructional Budget Comparison

ITEM	2018-19	2019-20	$ INC.	%CHG
NON-INSTRUCTIONAL BUDGET	$19,317,136	$20,051,518	$734,382	3.8%

FIXED COST (Benefits & Debt)
% OF NON-INSTRUCTIONAL BUDGET = 69.0%

Non-Instructional Budget Codes

- BOARD OF EDUCATION
- CENTRAL ADMINISTRATION
- FINANCE
- STAFF
- CENTRAL SERVICES
- SPECIAL ITEMS
- PUPIL TRANSPORTATION
- UNDISTRIBUTED (Benefits, Debt, Transfers)

What do all the Budget Codes mean?

BOARD OF EDUCATION

1010 – Board of Education
1040 – District Clerk
1060 – District Meeting

CENTRAL ADMINISTRATION

1240 – Chief School Administrator

FINANCE

1310 – Business Office
1320 – Auditing
1325 - Treasurer
1330 – Tax Collector
1345 – Purchasing

PROFESSIONAL SERVICES

1420 – Legal
1430 – Personnel
1480 – Public Information

CENTRAL SERVICES

1620 – Operations
1621 – Maintenance
1670 – Central Printing and Mail

Codes Continued

SPECIAL ITEMS

- 1910 - Total Unallocated Insurance
- 1920 - School Association Dues
- 1964 - Refund of Real Property Taxes
- 1981 - Administrative Charge - BOCES
- 1983 - Capital Charge - BOCES

TRANSPORTATION

- 5510 - District Transportation Services
- 5530 - Garage Building

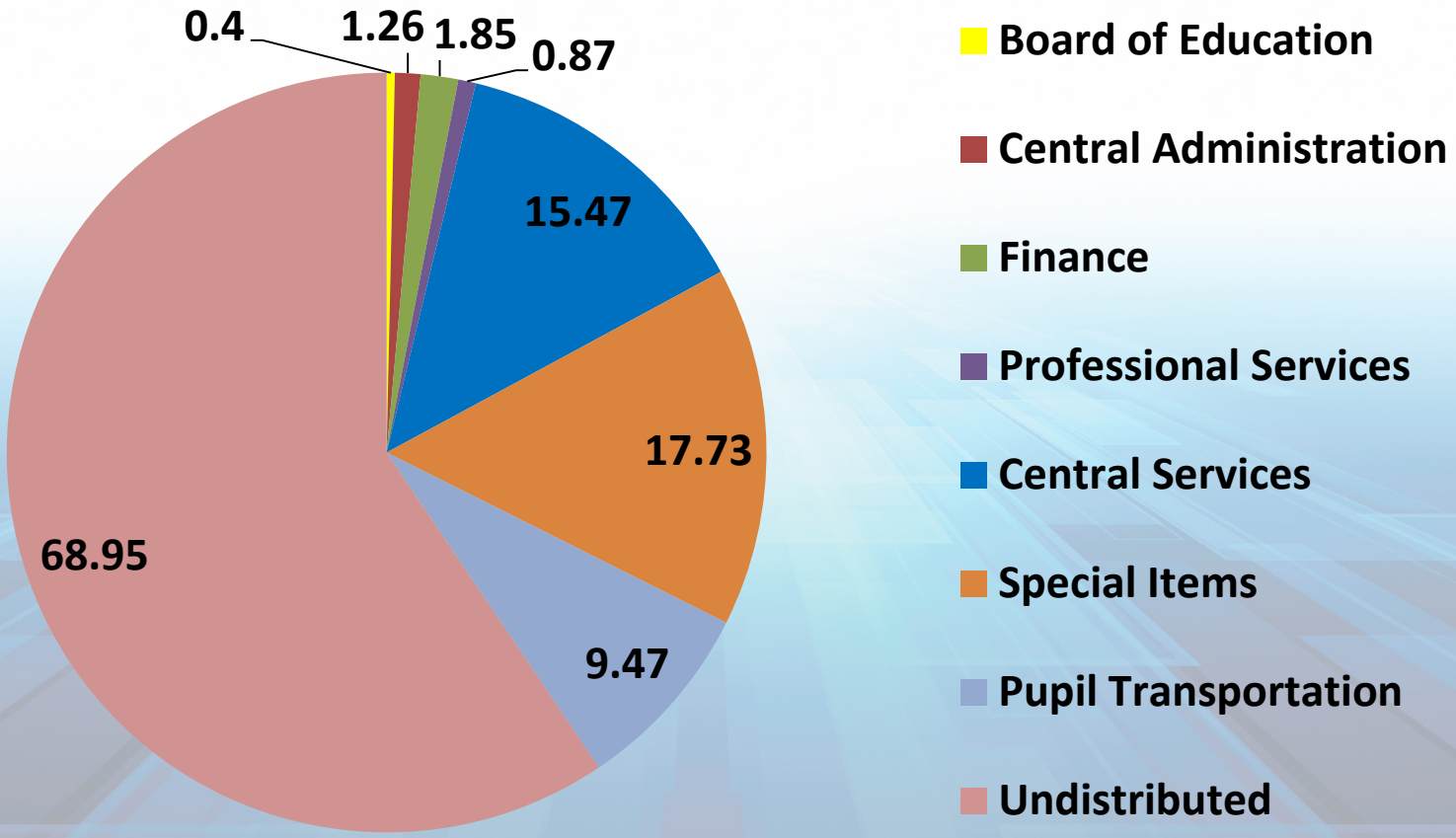
UNDISTRIBUTED (Benefits, Debt, Transfers)

- 9010 - State Retirement (ERS)
- 9020 - Teacher Retirement (TRS)
- 9030 - Social Security
- 9040 - Workers Compensation
- 9050 - Unemployment Insurance
- 9060 - Medical Insurance
- 9700 - Debt Service
- 9900 - Interfund Transfers

2019-20 Projected Non-Instructional Budget

BUDGET CODE	AMOUNT	% CHANGE
BOARD OF EDUCATION	$80,394	5.6%
CENTRAL ADMINISTRATION	$253,691	2.9%
FINANCE	$371,384	1.4%
PROFESSIONAL SERVICES	$174,238	-11.0%
CENTRAL SERVICES	$3,113,224	3.6%
SPECIAL ITEMS	$348,493	11.2%
PUPIL TRANSPORTATION	$1,906,146	3.2%
UNDISTRIBUTED (Benefits/Debt)	$13,871,248	3.3%
TOTAL	$20,051,518	3.8%

Distribution of Proposed Non-Instructional Budget



Specific Codes Used in the 2019-20 Budget

.15 – INSTRUCTIONAL SALARIES (TRS)

.16 – NON-INSTRUCTIONAL SALARIES (ERS)

.2 – EQUIPMENT

.4 – CONTRACTUAL

.46 – STATE AIDED EXPENSES

.48 – TEXTBOOKS

.49 – BOCES

.5 – SUPPLIES

.8 – UNDISTRIBUTED

.9 - DEBT SERVICE

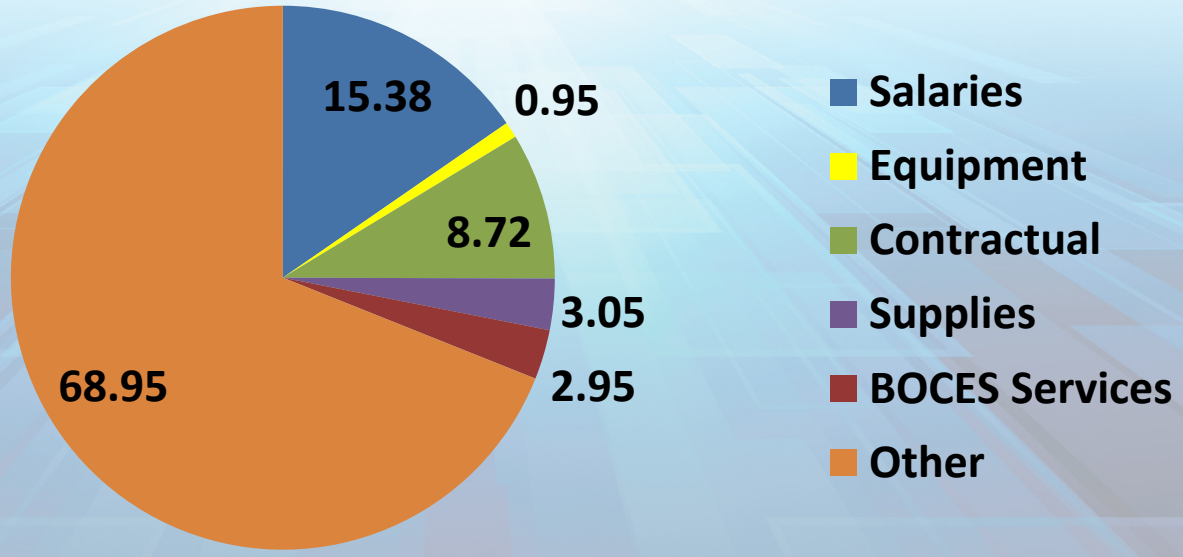
Non-Instructional Budget Summary

ITEM	2018-19	2019-20	$CHG
SALARIES	$2,974,346	$3,094,220	$119,874
EQUIPMENT	$76,725	$102,500	$25,775
CONTRACTUAL	$1,735,707	$1,760,455	$24,748
SUPPLIES	$617,650	$629,220	$11,750
BOCES SERVICES	$581,940	$593,875	$11,935
BENEFITS/DEBT	$13,330,768	$13,871,248	$540,480
TOTAL	$19,317,136	$20,051,518	$734,382

TOTAL PERCENT CHANGE = 3.8%

Summary of Proposed Non-Instructional Budgetary Appropriations

What makes up the 2019-2020 proposed budget?



Board of Education 1010 Codes
Summary of Major Budgetary Items

CONTRACTUAL

- **NEW BOE MEMBER TRAINING**
- **POLICY UPDATE SERVICES**
- **NYSSBA CONFERENCES**

MATERIALS AND SUPPLIES

- **GRADUATION SUPPLIES**
- **PRINTING**
- **LAW BOOKS**

District Clerk and District Meeting
Summary of Major Budgetary Items

DISTRICT CLERK – SUPPLIES (1040 Code)

- **PRINTING**

DISTRICT MEETING- CONTRACTUAL (1060 Code)

- **ANNUAL MEETING – ELECTION OFFICIALS**
- **ADVERTISING FOR OFFICIAL NOTICES**
- **VOTING MACHINES**

Board of Education Budget Summary

ITEM	2018-19	2019-20	$CHG
SALARIES	$54,406	$55,984	2.9%
CONTRACT	$16,050	$18,940	18%
SERVICES SUPPLIES	$5,650	$5,470	-3.2%
TOTAL	$76,106	$80,394	5.6%

TOTAL DOLLAR CHANGE = $4,288

Central Administration
Summary of Major Budgetary Items

SALARIES – (1240.15 & 1240.16)
- **SUPERINTENDENT OF SCHOOLS**
- **SECRETARY TO THE SUPERINTENDENT**

CONTRACTUAL
- **DUES, CONFERENCES, PUBLICATIONS AND PRINTING**

MATERIALS AND SUPPLIES
- **OFFICE SUPPLIES**

Central Administration Budget Summary

ITEM	2018-19	2019-20	%CHG
SALARIES	$238,137	$245,241	3.00%
CONTRACT SERVICES	$6,950	$6,950	0.0%
SUPPLIES	$1,500	$1,500	0.0%
TOTAL	$246,587	$253,691	2.9%

TOTAL DOLLAR CHANGE = $7,104

Finance- Business Administration
Summary of Major Budgetary Items

SALARIES – (1310.16)

- **BUSINESS MANAGER**
- **TREASURER**
- **PAYROLL CLERK**

CONTRACTUAL

- **DUES**
- **CONFERENCES AND PROFESSIONAL DEVELOPMENT**

MATERIALS AND SUPPLIES

- **OFFICE SUPPLIES**

BOCES SERVICES

- **STATE AID PLANNERS, GASB, HEALTH & SAFETY, WORKER'S COMP & HEALTH INS. COORDINATION**

Finance – Auditing
Summary of Major Budgetary Items

SALARY
- **CLAIMS AUDITOR STIPEND**

CONTRACTUAL
- **ANNUAL INDEPENDENT AUDIT**
- **INTERNAL AUDITOR**

Finance – Treasurer, Tax Collector & Purchasing
Summary of Major Budgetary Items

CONTRACTUAL
- **ADVERTISING**
- **SOFTWARE – INFOTAX**
- **COLLECTION SERVICES – KINDERHOOK BANK**
- **BILLING SERVICES – COLUMBIA COUNTY**

MATERIALS AND SUPPLIES
- **OFFICE SUPPLIES**

BOCES SERVICES
- **SUPPLY & FOOD BIDDING SERVICES**

Finance
Budget Summary

ITEM	2018-19	2019-20	%CHG
SALARIES	$239,358	$245,972	2.77%
CONTRACT SERVICES	$55,300	$56,095	1.44%
SUPPLIES	$2,050	$2,300	12.2%
BOCES SERVICES	$63,075	$58,564	-7.15%
TOTAL	$366,197	$371,384	1.4%

TOTAL DOLLAR CHANGE = $5,187

Staff- Legal, Personnel, and Public Information
Summary of Major Budgetary Items

CONTRACTUAL – (LEGAL)

- **LEGAL: GENERAL, TAX CERTORARI, BOND**
- **COLUMBIA COUNTY SHERIFF'S DEPARTMENT - SRO**

BOCES SERVICES

- **FINGER PRINTING SERVICES**
- **COMMUNICATIONS SPECIALIST**
- **PRINTING**

Professional Services
Budget Summary

ITEM	2018-19	2019-20	%CHG
CONTRACT SERVICES	$120,000	$120,000	0.00%
BOCES SERVICES	$75,874	$54,238	-30.6%
TOTAL	$195,874	$174,238	-11.0%

TOTAL DOLLAR CHANGE = $-21,636

Central Services - Operations
Summary of Major Budgetary Items

SALARIES – (1620.16 & 1621.16)
- DIRECTOR
- SALARIES FOR OPERATION AND MAINTENANCE STAFF
- SUBSTITUTES AND OVERTIME

EQUIPMENT – 1620.2
- CLASSROOM & BUILDING FURNITURE

CONTRACTUAL – (OPERATIONS)
- BOILER INSPECTION AND REPAIRS
- PLUMBING REPAIRS
- INSURANCE
- ALARMS
- TELEPHONE
- WATER AND SEWER
- UTILITIES (OIL AND ELECTRICITY)

Central Services - Maintenance and Printing & Materials
Summary of Major Budgetary Items

MATERIALS AND SUPPLIES

- **SNOW REMOVAL**
- **MEP SUPPLIES**
- **TOOL REPLACEMENT**
- **ATHLETIC FIELD MAINTENANCE**
- **BUILDING SUPPLIES**
- **HS/MS CEILING REPLACEMENTS**
- **PAVING REPAIRS**

Central Services
Budget Summary

ITEM	2018-19	2019-20	$CHG
SALARIES	$1,088,117	$1,127,342	$39,225
EQUIPMENT	$66,725	$92,500	$25,775
CONTRACT SERVICES	$1,280,354	$1,306,152	$25,798
SUPPLIES	$323,600	$335,100	$11,500
BOCES SERVICES	$186,500	$189,830	$3,330
TOTAL	$2,945,296	$3,050,924	$105,628

TOTAL PERCENTAGE CHANGE = 3.6%

Special Items
Summary of Major Budgetary Items

CONTRACTUAL - UNALLOCATED INSURANCE (1910.4)
- **SCHOOL LIABILITY INSURANCE**

CONTRACTUAL – SCHOOL ASSOCIATION DUES (1920.4)
- **SCHOOL DISTRICT MEMBERSHIP DUES**

CONTRACTUAL – REFUND ON REAL PROPERTY TAXES (1964.4)
- **SMALL CLAIMS COURT DECISIONS FOR INDIVIDUAL HOMEOWNERS AWARDED A REDUCTION IN ASSESSMENT**

BOCES – (1981.49 & 1983.49)
- **BOCES ADMINISTRATIVE FEE: LESS OPEB CREDIT (FINAL YEAR)**
- **BOCES CAPITAL AND RENT FEE**

Special Items
Budget Summary

ITEM	2018-19	2019-20	%CHG
UNALLOCATED INS.	$19,581	$20,000	2.1%
SCHOOL ASSOC. DUES	$9,650	$9,750	1.0%
REFUNDS ON REAL PROPERTY TAXES	$30,000	$30,000	0.0%
BOCES SERVICES	$253,991	$288,743	13.68%
TOTAL	$313,222	$348,493	11.3%

TOTAL DOLLAR CHANGE = $35,271

Transportation
Summary of Major Budgetary Items

SALARIES - (5510.16)

- **TRANSPORTATION SALARIES**
- **BUS MECHANICS**
- **SUBSTITUTE DRIVERS**
- **OT & EXTRA RUNS**

CONTRACTUAL

- **MILEAGE**
- **TOLLS**
- **PHYSICALS**
- **MAINTENANCE AGREEMENTS**
- **UNIFORMS**
- **AUTO INSURANCE**

Transportation
Summary of Major Budgetary Items

MATERIALS AND SUPPLIES

- **TIRES**
- **REPLACEMENT PARTS**
- **TOOLS**
- **OIL PRODUCTS**
- **FUEL**

Transportation: Garage Building (5530)
Summary of Major Budgetary Items

SALARIES

- **BUILDING CLEANERS**

CONTRACTUAL

- **PAVING, MASONRY, CARPET & LIGHTING REPAIRS**

MATERIALS AND SUPPLIES

- **ELECTRIC, HEATING, TRASH REMOVAL, WATER**

Summary of Transportation Budget

ITEM	2018-19	2019-20	$CHG
SALARIES	$1,347,714	$1,411,228	$63,514
EQUIPMENT	$10,000	$10,000	$0
CONTRACT SERVICES	$197,552	$192,568	-$4,984
SUPPLIES	$284,850	$284,850	$0
BOCES	$2,500	$2,500	$0
TOTAL	$1,842,616	$1,901,146	$58,530

2019-20 Projected Transportation Aid = $1,621,917

(as of Jan 2019 State Aid Run)

Net Cost After Aid = $279,229

Summary of Transportation Single Run Projected Savings 2017-18 to 2018-19

ITEM	SAVINGS
SALARIES	$188,000
FUEL/PARTS	$76,000

TOTAL PROJECTED SAVINGS FROM 2017-18 TO 2018-19 = $264,000

Summary of Undistributed Budget: Employee Benefits

ITEM	2018-19	2019-20	%CHG
STATE PENSION (ERS)	$610,374	$612,334	0.3%
TEACHER PENSION (TRS)	$1,619,418	$1,588,714	-1.9%
SOCIAL SECURITY	$1,455,713	$1,494,734	2.7%
WORKERS COMPENSATION	$52,724	$53,750	1.9%
UNEMPLOYMENT INS.	$40,000	$40,000	0.0%
MEDICAL INSURANCE	$4,650,569	$4,923,165	5.9%
MEDICAL INS. (RETIREE)	$2,556,867	$2,787,914	9.0%
DENTAL INSURANCE	$252,000	$262,000	4.0%
MEDICARE REIMBURSE	$185,000	$185,000	0.0%
FLEX ACCOUNTS	$35,000	$35,000	0.0%
TOTAL	$11,457,665	$11,982,611	4.6%

TOTAL DOLLAR CHANGE = $524,946

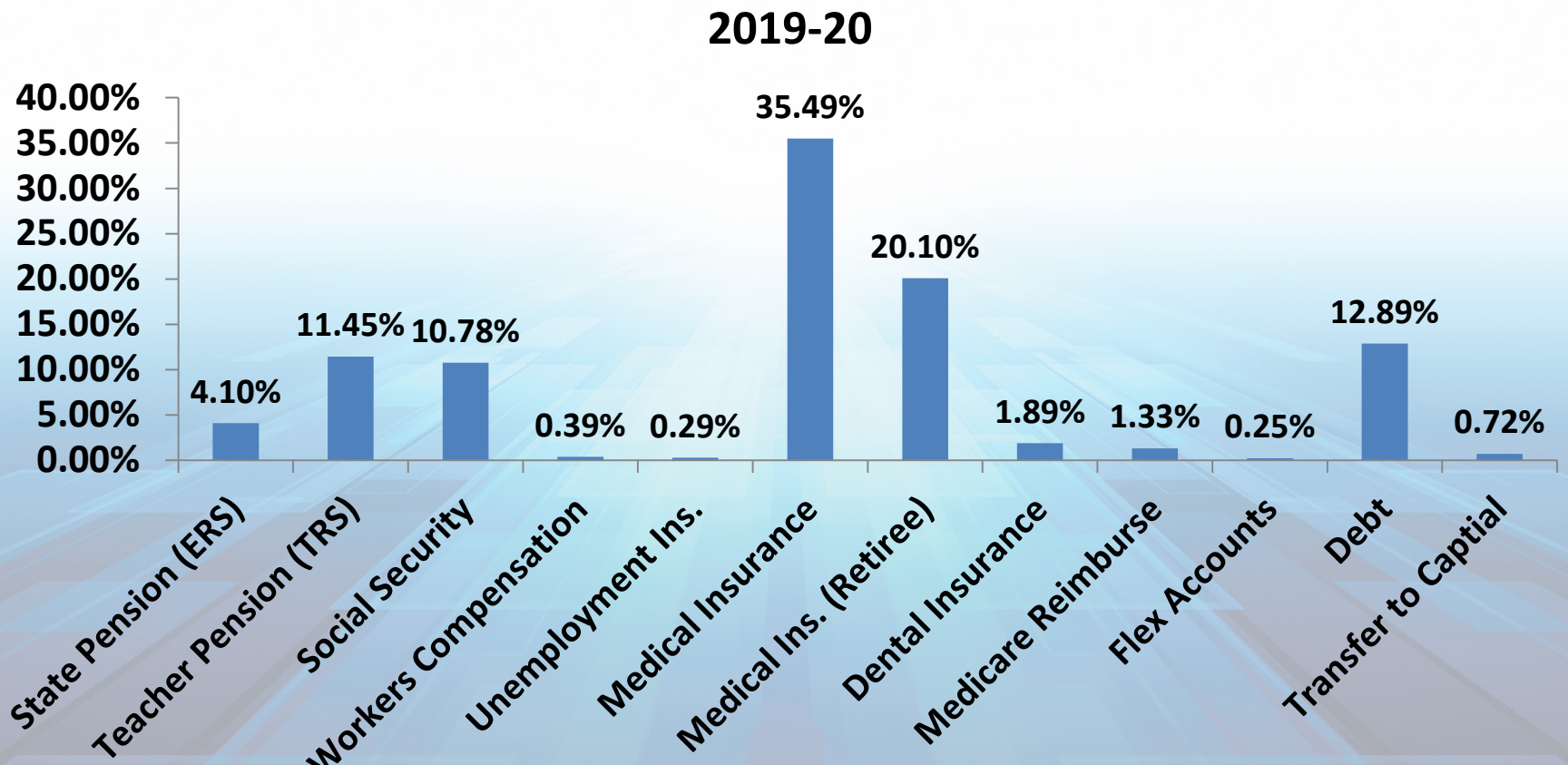
Summary of Undistributed Budget: Debt & Transfers

ITEM	2018-19	2019-20	%CHG
SERIAL BONDS - PRINCIPAL	$1,125,000	$1,155,000	2.7%
SERIAL BONDS - INTEREST	$248,536	$219,361	-11.7%
BUS BANS - PRINCIPAL	$385,466	$399,776	3.7%
BUS BANS – INTEREST	$14,101	$14,500	2.8%
TRANSFER TO CAPITAL	$100,000	$100,000	0.0%
TOTAL: DEBT/Transfers	$1,773,103	$1,788,637	0.9%

TOTAL UNDISTRIBUTED (Benefits, Debt, Transfers) = $13,871,248

TOTAL DOLLAR CHANGE = $540,480 or 4.1%

Summary of Undistributed Budget



Bus Purchase Proposal

2019-20 BUS PROPOSAL

(3) 72 PASSENGER LEONARD ($118,200 EA)	$354,100
21 PASSENGER TRANSTECH WHEELCHAIR EQUIPPED	$68,415
28 PASSENGER TRANSTECH	$59,150

TOTAL BUS COST	$481,665
ESTIMATED TRADE-IN VALUE	$6,000
TOTAL BUS PURCHASE	$475,665
60% STATE AID	$285,399
NET COST	$190,266

Bus Purchase Proposal

5-YEAR PURCHASING HISTORY

2014-15 = $367, 563
2015-16 = $317,353
2016-17 = $394,297
2017-18 = $477,789
2018-19 = $476,020

AID RATIO = 60%

Bus Purchase Proposal

BUS FLEET STATUS

- 36 LARGE BUSES IN FLEET
- 16 SMALL BUSES IN FLEET
- 3 MINIVANS IN FLEET
- 46 BUSES WITH CAMERAS
- AVERAGE MILEAGE PER VEHICLE 78,658

FLEET CONDITION RATING

- EXCELLENT = 18
- GOOD = 17
- ADEQUATE = 9
- FAIR = 7
- POOR = 4

Bus Purchase Proposal

BUS FLEET STATUS: BUS RETIREMENT

- AVERAGE RETIREMENT AGE FOR BUSES 11.5 YEARS
- INDUSTRY STANDARD IS 9.5 – 10.5 YEARS
- 20 BUSES COMING DUE FOR RETIREMENT IN NEXT 4 YEARS
- 5 TO BE RETIRED IN 2019 - 2020
- AVERAGE MILEAGE FOR SMALL BUS RETIREMENT 215,348
- AVERAGE MILEAGE FOR LARGE BUS RETIREMENT 115,718
- UNDERCOATING & UNDERCARRIAGE WASHER PLAN WILL INCREASE
- THE AVERAGE AGE OF BUSES TO 12 – 14 YEARS BY 2024-25

Upcoming Budget Development

BOE PRESENTATIONS

- **MARCH 5: INSTRUCTIONAL**
- **APRIL 2: REVENUE & FULL BUDGET**

QUESTIONS?