



# ICHABOD CRANE CENTRAL SCHOOL DISTRICT

CHATHAM • GHENT • NASSAU • KINDERHOOK • STUYVESANT • SCHODACK • STOCKPORT

## 2021-22 Budget Presentation #3

Non-Instructional Budget Proposal  
February 2, 2021

# Tonight's Topics

- **WHAT IS INCLUDED IN THE NON-INSTRUCTIONAL BUDGET**
- **SUMMARY**
- **DETAILS BY FUNCTION AND DEPARTMENT**
- **BUS PROPOSITION PROPOSAL**
- **STATE AID**
- **NEXT STEPS**



# Non-Instructional Budget Categories

- **BOARD OF EDUCATION**
- **CENTRAL ADMINISTRATION**
- **FINANCE**
- **STAFF**
- **CENTRAL SERVICES**
- **SPECIAL ITEMS**
- **PUPIL TRANSPORTATION**
- **OTHER (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

## **OTHER (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



# Specific Codes Used in the 2021-22 Budget

**.15 – SUPERINTENDENT SALARY (TRS)**

**.16 – NON-INSTRUCTIONAL SALARIES (ERS)**

**.2 – EQUIPMENT**

**.4 – CONTRACTUAL**

**.49 – BOCES**

**.5 – SUPPLIES**

**.9 - DEBT SERVICE**



# Non-Instructional Estimates & Actuals

## **ESTIMATES:**

- **HEALTH INSURANCE**
- **ERS/TRS RATES NOT FINAL**
- **INSURANCE: PROPERTY, AUTO, ACCIDENT**
- **WORKER'S COMPENSATION RATES**
- **SOME BOCES**
- **SOME DEBT**

## **ACTUALS:**

- **SALARY**
- **EQUIPMENT**
- **MATERIALS & SUPPLIES**





# Non-Instructional Budget Comparison

ITEM	2020-21	2021-22	\$ INC.	%CHG
NON-INSTRUCTIONAL BUDGET	\$19,912,717	\$21,028,080	\$1,115,363	5.6%

**FIXED COST (Benefits & Debt)**  
**% OF NON-INSTRUCTIONAL BUDGET = 68.0%**  
**(68% IS SAME AS PRIOR YEAR)**



**ICHABOD CRANE** CENTRAL SCHOOL DISTRICT



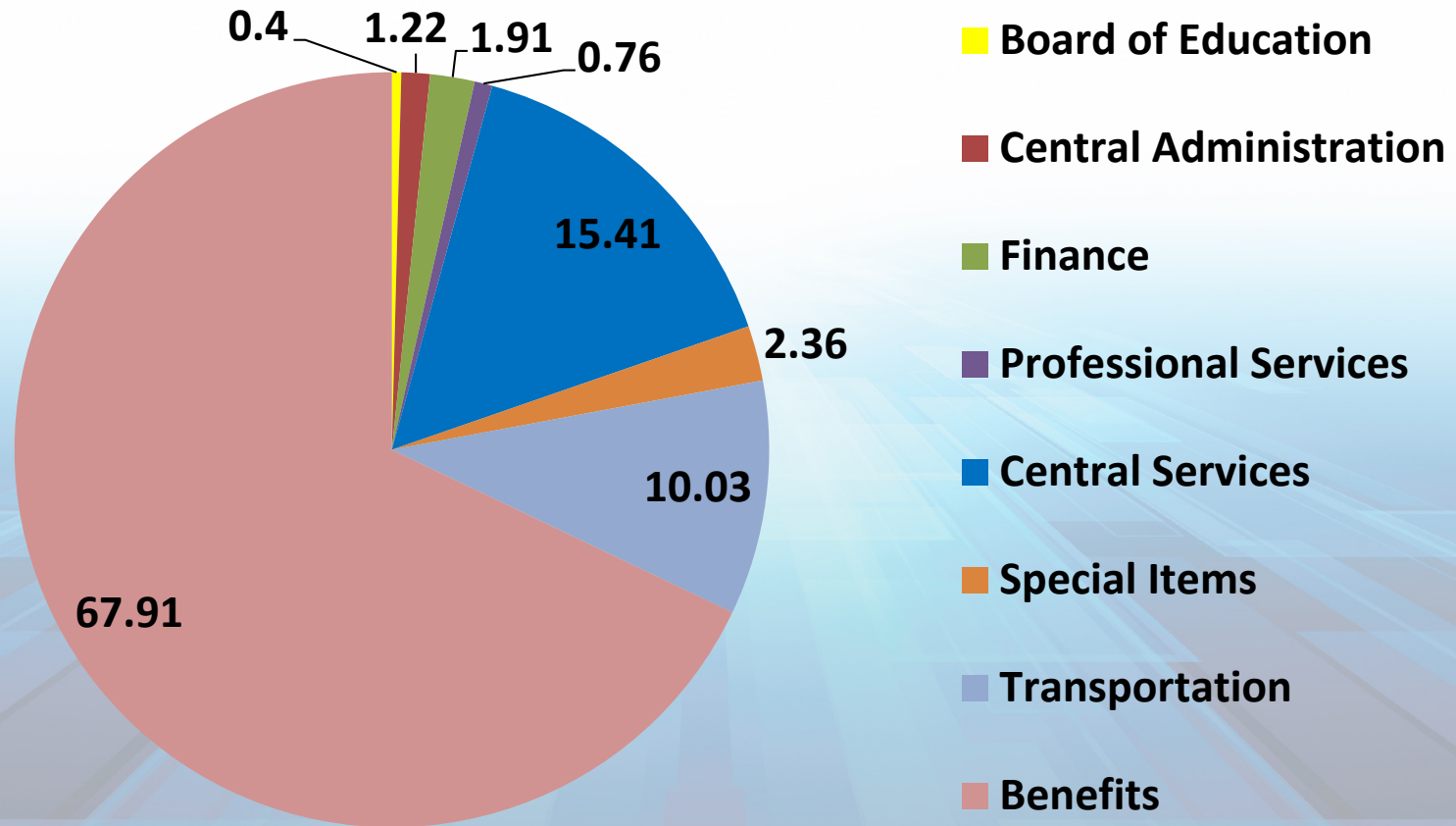
# 2021-22 Projected Non-Instructional Budget Summary

<u>BUDGET CODE</u>	<u>AMOUNT</u>	<u>% CHANGE</u>
BOARD OF EDUCATION	\$85,107	2.1%
CENTRAL ADMINISTRATION	\$257,592	-0.2%
FINANCE	\$401,666	1.5%
PROFESSIONAL SERVICES	\$159,200	15.5%
CENTRAL SERVICES	\$3,239,887	2.0%
SPECIAL ITEMS	\$496,792	-0.9%
PUPIL TRANSPORTATION	\$2,108,636	4.9%
<u>OTHER (Benefits/Debt/Transfers)</u>	<u>\$14,279,200</u>	<u>6.9%</u>
<b>TOTAL</b>	<b>\$21,028,080</b>	<b>5.6%</b>



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# Distribution of Proposed Non-Instructional Budget



## Non-Instructional Budget Summary By Function

<b>ITEM</b>	<b>2020-21</b>	<b>2021-22</b>	<b>\$CHG</b>
<b>SALARIES</b>	<b>\$3,272,164</b>	<b>\$3,382,753</b>	<b>\$110,589</b>
<b>EQUIPMENT</b>	<b>\$115,000</b>	<b>\$170,000</b>	<b>\$55,000</b>
<b>CONTRACTUAL</b>	<b>\$1,755,768</b>	<b>\$1,755,254</b>	<b>-\$514</b>
<b>SUPPLIES</b>	<b>\$629,220</b>	<b>\$648,970</b>	<b>\$19,750</b>
<b>BOCES SERVICES</b>	<b>\$767,475</b>	<b>\$789,903</b>	<b>\$22,428</b>
<b>BENEFITS/DEBT</b>	<b>\$13,353,340</b>	<b>\$14,279,200</b>	<b>\$925,860</b>
<b>TOTAL</b>	<b>\$19,912,717</b>	<b>\$21,028,080</b>	<b>\$1,115,363</b>

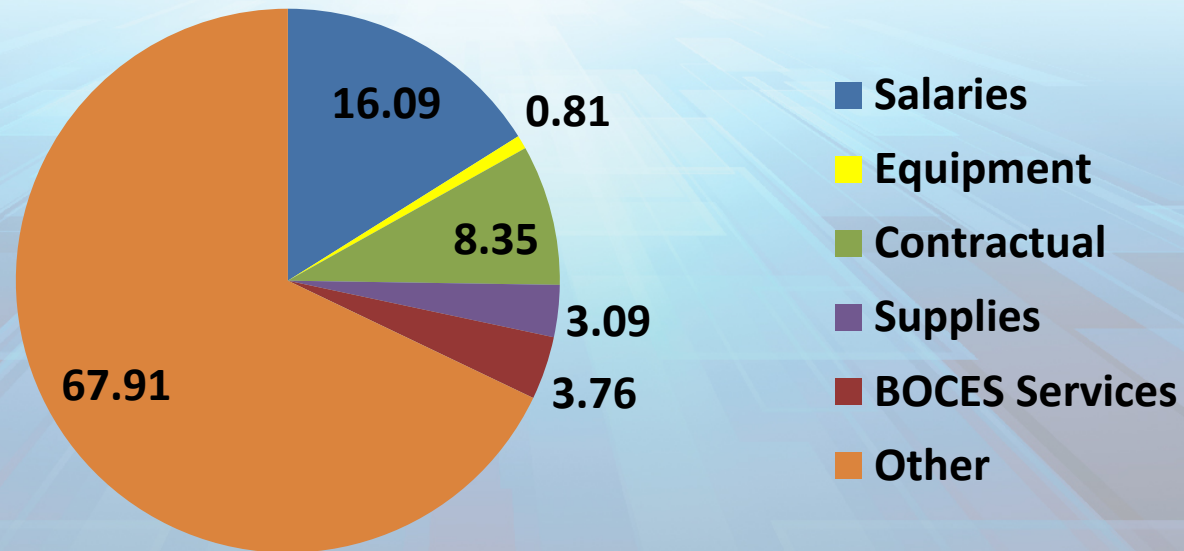
**TOTAL PERCENT CHANGE = 5.6%**



**ICHABOD CRANE** CENTRAL SCHOOL DISTRICT

# Summary of Proposed Non-Instructional Budgetary Appropriations

What makes up the 2020-2021 proposed  
budget?





# **Board of Education (1010 Codes)**

## **Summary of Major Budgetary Items**

### **SALARY**

- **DISTRICT CLERK**

### **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 (RENT FROM COUNTY)

	2020-21	2021-22	%CHG
<b>TOTAL</b>	<b>\$83,325</b>	<b>\$85,107</b>	<b>2.1%</b>

**TOTAL DOLLAR CHANGE = \$1,782**



# Central Administration (1200 Codes)

## 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**

	2020-21	2021-22	%CHG
<b>TOTAL</b>	<b>\$258,134</b>	<b>\$257,592</b>	<b>-0.2%</b>

**TOTAL DOLLAR CHANGE = -\$542**



**ICHABOD CRANE** CENTRAL SCHOOL DISTRICT

# **Finance- Business Administration (1300 Codes)**

## **Summary of Major Budgetary Items**

### **SALARIES – (1310.16)**

- **BUSINESS MANAGER**
- **TREASURER**
- **PAYROLL CLERK**
- **CLAIMS AUDITOR STIPEND**

### **CONTRACTUAL**

- **DUES**
- **CONFERENCES AND PROFESSIONAL DEVELOPMENT**
- **ANNUAL INDEPENDENT AUDIT**
- **INTERNAL AUDITOR**
- **ADVERTISING**
- **SOFTWARE – INFOTAX**
- **BILLING SERVICES – COLUMBIA COUNTY**





# Finance – Continued

## Summary of Major Budgetary Items

### MATERIALS AND SUPPLIES

- OFFICE SUPPLIES

### BOCES SERVICES

- STATE AID PLANNERS, GASB, HEALTH & SAFETY, WORKER'S COMP & HEALTH INS. COORDINATION
- SUPPLY & FOOD BIDDING SERVICES

	2020-21	2021-22	%CHG
<b>TOTAL</b>	<b>\$395,756</b>	<b>\$401,666</b>	<b>1.5%</b>

**TOTAL DOLLAR CHANGE = \$5,910**



# Staff- Legal, Personnel, and Public Information (1400 Codes) Summary of Major Budgetary Items

## CONTRACTUAL – (LEGAL)

- LEGAL: GENERAL, TAX CERTORARI, BOND

## BOCES SERVICES

- FINGER PRINTING SERVICES
- COMMUNICATIONS SPECIALIST (ADDING 1-DAY P/WK)
- PRINTING SERVICES - NEWSLETTERS

	2020-21	2021-22	%CHG
TOTAL	\$137,784	\$159,200	15.5%

TOTAL DOLLAR CHANGE = \$21,416



ICHABOD CRANE CENTRAL SCHOOL DISTRICT

# **Central Services – Facilities (1600 Codes)**

## **Summary of Major Budgetary Items**

### **SALARIES – (1620.16 & 1621.16)**

- **DIRECTOR**
- **SALARIES FOR OPERATION AND MAINTENANCE STAFF**
- **SUBSTITUTES AND OVERTIME (INCREASED FOR COVID-19 PROTOCOLS)**

### **EQUIPMENT – 1620.2**

- **CLASSROOM & BUILDING FURNITURE. (PART OF CAPITAL PROJECT PLANNING)**

### **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**

## **BOCES**

- **HEALTH & SAFETY**
- **INSPECTIONS**

## **MATERIALS AND SUPPLIES**

- **SNOW REMOVAL**
- **MEP SUPPLIES**
- **TOOL REPLACEMENT**
- **ATHLETIC FIELD MAINTENANCE**
- **BUILDING SUPPLIES**
- **PAVING REPAIRS**
- **PPE SUPPLIES FOR COVID-19**



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# Central Services Budget Summary

ITEM	2020-21	2021-22	\$CHG
SALARIES	\$1,197,368	\$1,264,012	\$66,644
EQUIPMENT	\$80,000	\$75,000	-\$5,000
CONTRACT SERVICES	\$1,303,248	\$1,303,875	\$627
SUPPLIES	\$355,100	\$354,000	-\$1,100
BOCES SERVICES	\$196,000	\$201,000	\$5,000
<b>TOTAL</b>	<b>\$3,047,427</b>	<b>\$3,089,743</b>	<b>\$66,171</b>

**TOTAL PERCENT CHANGE = 2.1%**



**ICHABOD CRANE** CENTRAL SCHOOL DISTRICT

# **Special Items (1900 Codes)**

## **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**
- **BOCES CAPITAL AND RENT FEE**



# Special Items Budget Summary

<u>ITEM</u>	<u>2020-21</u>	<u>2021-22</u>	<u>%CHG</u>
UNALLOCATED INS.	\$20,480	\$20,889	2.0%
SCHOOL ASSOC. DUES	\$10,000	\$10,000	0.0%
REFUNDS ON REAL PROPERTY TAXES	\$25,000	\$25,000	0.0%
<u>BOCES SERVICES</u>	<u>\$445,006</u>	<u>\$440,903</u>	<u>-0.92%</u>
<b>TOTAL</b>	<b>\$500,486</b>	<b>\$496,792</b>	<b>-0.74%</b>

**TOTAL DOLLAR CHANGE = -\$3,694**



**ICHABOD CRANE** CENTRAL SCHOOL DISTRICT

# Summary of Employee Benefits Budget (9000 Codes)

ITEM	2020-21	2021-22	%CHG
STATE PENSION (ERS)	\$582,686	\$663,368	13.8%
TEACHER PENSION (TRS)	\$1,545,600	\$1,653,245	7.0%
SOCIAL SECURITY	\$1,557,650	\$1,581,904	1.6%
WORKERS COMPENSATION	\$20,000	\$25,000	25.0%
UNEMPLOYMENT INS.	\$36,000	\$36,000	0.0%
MEDICAL INSURANCE	\$5,051,000	\$5,164,204	2.2%
MEDICAL INS. (RETIREE)	\$2,197,689	\$2,319,507	5.5%
DENTAL INSURANCE	\$267,415	\$276,865	3.5%
MEDICARE REIMBURSE	\$165,000	\$170,000	3.0%
FLEX ACCOUNTS	\$25,500	\$27,000	5.8%
<b>TOTAL</b>	<b>\$10,865,854</b>	<b>\$11,253,725</b>	<b>3.57%</b>

**TOTAL DOLLAR CHANGE = \$387,871**



**ICHABOD CRANE** CENTRAL SCHOOL DISTRICT



# Summary of Debt & Transfers Budget

ITEM	2020-21	2021-22	%CHG
SERIAL BONDS - PRINCIPAL	\$ 1,170,000	\$700,000	-40.2%
SERIAL BONDS - INTEREST	\$ 195,000	\$170,157	-12.7%
BANS – CAPITAL PROJECT	\$0	\$700,250*	100%
BUS BANS - PRINCIPAL	\$ 422,000	\$450,500*	6.7%
BUS BANS – INTEREST	\$ 17,800	\$18,500*	3.9%
EPC DEBT	\$0	\$222,700*	100%
TOTAL: DEBT	\$1,804,800	\$2,251,307	25.3%

**TOTAL DOLLAR CHANGE = \$457,307**

**\*ESTIMATES**

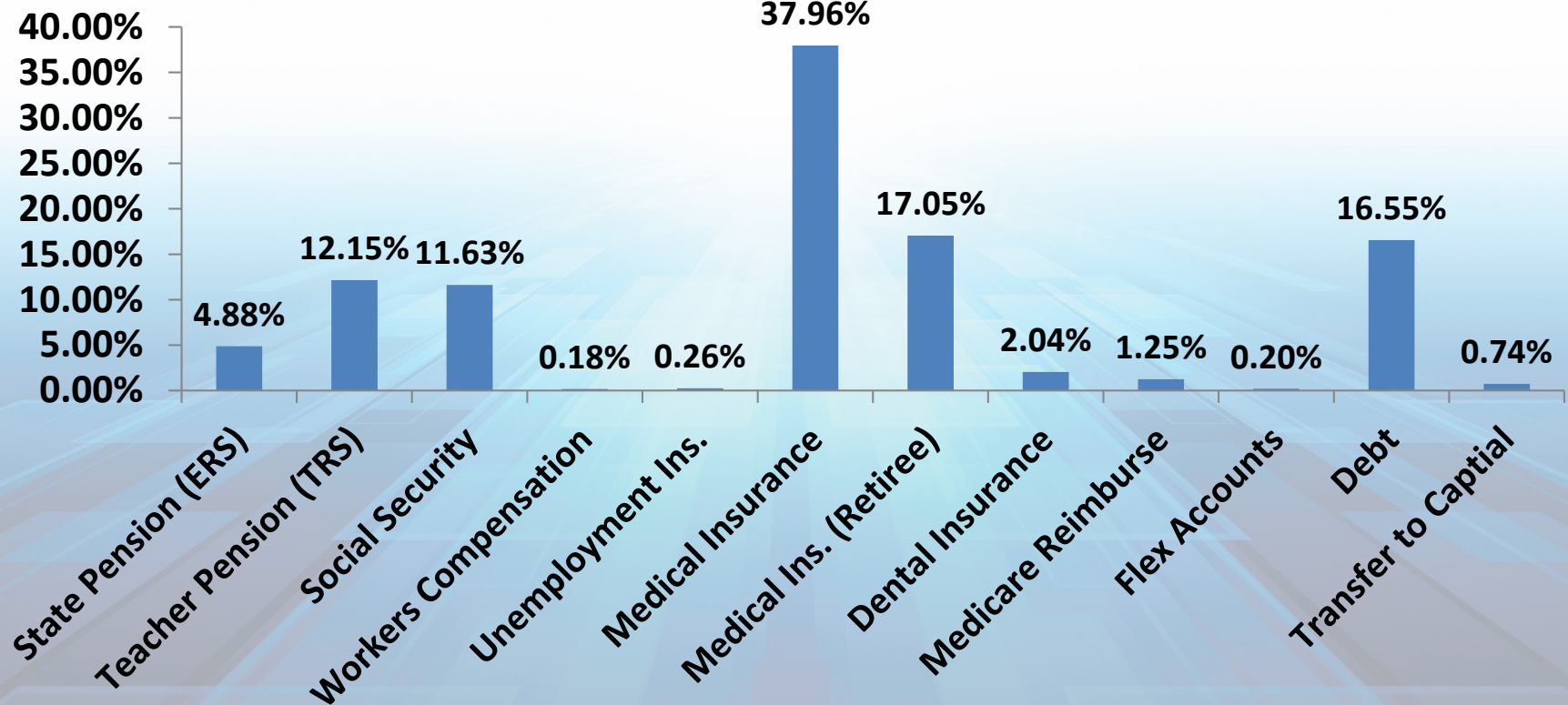
TRANSFER TO CAPITAL	\$100,000	\$100,000	0.0%
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**ICHABOD CRANE** CENTRAL SCHOOL DISTRICT

# Summary of Benefits, Debt, Transfers Budget

2021-22



**ICHABOD CRANE** CENTRAL SCHOOL DISTRICT

# **Transportation (5000 Codes)**

## **Summary of Major Budgetary Items**

### **SALARIES**

- **DRIVERS**
- **BUS MECHANICS**
- **SUBSTITUTE DRIVERS**
- **OT & EXTRA RUNS**
- **BUILDING CLEANERS**

### **CONTRACTUAL**

- **MILEAGE**
- **TOLLS**
- **PHYSICALS**
- **MAINTENANCE AGREEMENTS: RADIO SERVICE, GPS**
- **UNIFORMS**
- **AUTO INSURANCE**
- **PAVING, MASONRY, CARPET & LIGHTING REPAIRS**



**ICHABOD CRANE** CENTRAL SCHOOL DISTRICT

# **Transportation**

## **Summary of Major Budgetary Items**

### **EQUIPMENT**

- **SMALL BUS**

### **MATERIALS AND SUPPLIES**

- **TIRES**
- **REPLACEMENT PARTS**
- **TOOLS**
- **OIL PRODUCTS**
- **FUEL**
- **ELECTRIC, HEATING, TRASH REMOVAL, WATER**





## **Transportation: Fun Fact**

- **IN 1869 MASSACHUSETTS BECAME THE FIRST STATE TO PROVIDE TRANSPORTATION SERVICES FOR PUBLIC EDUCATION**
- **HORSE DRAWN RE-PURPOSED FARM WAGONS**
- **CALLED KID HACKS**
- **BY 1900 THERE WERE 16 STATES PROVIDING STUDENT TRANSPORTATION**



# Summary of Transportation Budget

<u>ITEM</u>	<u>2020-21</u>	<u>2021-22</u>	<u>\$CHG</u>
SALARIES	\$1,494,126	\$1,527,086	\$32,960
EQUIPMENT	\$35,000	\$95,000	\$60,000
CONTRACT SERVICES	\$193,950	\$196,400	\$2,405
SUPPLIES	\$284,600	\$287,250	\$3,050
BOCES	\$2,500	\$2,500	\$0
<b>TOTAL</b>	<b>\$2,010,176</b>	<b>\$2,108,636</b>	<b>\$98,460</b>

**TOTAL PERCENT CHANGE = 3.89%**



**ICHABOD CRANE** CENTRAL SCHOOL DISTRICT

# Transportation: Savings & Revenue

- Expenses increasing year over year by less than 1% for prior three years
- Mileage has been reduced 150,000 miles due to 1-bell system
- Mileage reduction has resulted in a savings of \$60,000 in fuel and \$15,000 in maintenance
- Scheduling modifications has eliminated pre-trip payments saving appropriately \$35,000 per year.
- Added revenue by contracting with Questar III and other districts: 2020-21 estimates over \$50,000



# Bus Purchase Proposal

## 2021-22 BUS PROPOSAL

(3) 72 PASSENGER LEONARD (\$122,586 EA)	\$367,758
(1) PASSENGER BLUEBIRD WHEELCHAIR EQUIPPED	\$73,575

TOTAL BUS COST	\$441,333
ESTIMATED TRADE-IN VALUE	\$11,000
<b>TOTAL BUS PURCHASE</b>	<b>\$430,333</b>
<u>60% STATE AID</u>	<u>\$258,200</u>
NET COST	\$172,133



**ICHABOD CRANE** CENTRAL SCHOOL DISTRICT



# Bus Purchase Proposal

## 5-YEAR PURCHASING HISTORY

**2016-17 = \$394,297**

**2017-18 = \$477,789**

**2018-19 = \$476,020**

**2019-20 = \$475,665**

**2020-21 = \$444,368**

**5-YEAR AVERAGE = \$453,632**

**AID RATIO = 60%**



**ICHABOD CRANE** CENTRAL SCHOOL DISTRICT

# Bus Purchase Proposal

## BUS FLEET STATUS

- 36 LARGE BUSES IN FLEET
- 16 SMALL BUSES IN FLEET
- 4 MINIVANS IN FLEET
- 52 BUSES WITH CAMERAS (100%)
- AVERAGE MILEAGE PER VEHICLE 72,504

## FLEET CONDITION RATING

- EXCELLENT = 20
- GOOD = 17
- ADEQUATE = 6
- FAIR = 8
- POOR = 5



# Bus Purchase Proposal

## BUS FLEET STATUS: BUS RETIREMENT

- AVERAGE RETIREMENT AGE FOR IC 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 2021 - 2022
- AVERAGE MILEAGE FOR SMALL BUS RETIREMENT 213,476
- AVERAGE MILEAGE FOR LARGE BUS RETIREMENT 111,757
- UNDERCOATING & UNDERCARRIAGE WASHER PLAN IMPLEMENTED  
IN 2012 & 2017 HAS INCREASED LONGEVITY OF BUSES



# State Aid Updates

- FOUNDATION AID FLAT FROM 2020-21, JANUARY RUN**

AID CATEGORY	2020-21	2021-22	\$CHG	%CHG
State Aid Excess Cost/High Cost	\$ 661,788	\$ 676,116	\$ 14,328	2.17%
State Aid Basic Formula	\$ 10,803,852	\$ 10,803,852	\$ -	0.00%
State Aid-Transportation	\$ 1,795,494	\$ 1,833,316	\$ 37,822	2.11%
State Aid Building Regular	\$ 830,157	\$ 781,930	\$ (48,227)	-5.81%
State Aid Computer/Technology Hard	\$ 24,127	\$ 23,477	\$ (650)	-2.69%
State Aid Boces	\$ 1,277,116	\$ 1,356,942	\$ 79,826	6.25%
State Aid Textbooks(Software,Library)	\$ 141,514	\$ 141,169	\$ (345)	-0.24%
Other State Aid	\$ 226,757	\$ 226,757	\$ -	0.00%
TOTALS	\$ 15,760,805	\$ 15,843,559	\$ 82,754	0.53%



**ICHABOD CRANE** CENTRAL SCHOOL DISTRICT



# 2021-22 Scheduled Budget Planning Events Summary

- 4 Budget Committee Meetings (Jan, Feb, March, April)
- 7 Board of Education Meeting Presentations (Dec, Jan, Feb, March, April (2), May)
- 5 Superintendent Cabinet Meeting Discussions (Dec, Jan, Feb, March, April)
- Executive Meetings with each of 4 Directors for the Non-Instructional Budget
- Executive Meetings with each of the 4 Principals/CSE for the Instructional Budget
- Principals/CSE Meetings with each of the District's Department Chairs and Team Leaders
- Department Chairs and Team Leaders will meet with each of their Departments



## 2021-22 Next Steps Budget Development

- Continue with Internal meetings and planning
- February 23, 2021: Budget Finance Committee Meeting. Topic – Instructional Budget
- March 2, 2021: BOE Meeting presentation of the Instructional Budget Draft
- March 30, 2021: Budget/Finance Committee Meeting. Topic – Full Budget Draft
- April 13, 2021: BOE Meeting presentation of the Full Budget Draft
- May 18, 2021 is Budget Vote

