 Tonight’s Topics

- INSTRUCTIONAL AREAS
- ACADEMIC OVERVIEW
- BUDGET SUMMARIES
- TAX CAP
- REVENUE
- BENEFITS & DEBT UPDATES
- BUS PROPOSITION UPDATES
- NEXT STEPS
Instructional Budget Areas

1. CURRICULUM DEVELOPMENT, ADMINISTRATION & IMPROVEMENT

2. TEACHING REGULAR SCHOOL

3. SPECIAL APPORTIONMENT PROGRAMS

4. INSTRUCTIONAL MEDIA

5. PUPIL PERSONNEL SERVICES
What do all the Budget Codes mean?

INSTRUCTION, ADMINISTRATION & IMPROVEMENT
2010 – Curriculum Improvement
2020 – Supervision, Regular Schools
2040 – Supervision Special Schools
2060 – Research, Planning & Evaluation
2070 – In-service Instruction

TEACHING REGULAR SCHOOL
2110 – Teaching

SPECIAL APPORTIONMENT PROGRAMS
2250 – Special Education Teaching
2280 – Occupational Education
2330 – Special School

INSTRUCTIONAL MEDIA
2610 – Library
2630 – Computer Assisted Instruction
PUPIL PERSONNEL SERVICES

2805 – ATTENDANCE

2810 – GUIDANCE

2815 – HEALTH SERVICES

2825 – SOCIAL WORK

2850 – CO-CURRICULAR

2855 – INTERSCHOLASTIC ATHLETICS
Specific Codes By Function

.15 – INSTRUCTIONAL SALARIES (TRS)

.16 – NON-INSTRUCTIONAL SALARIES (ERS)

.2 – EQUIPMENT

.4 – CONTRACTUAL

.48 – TEXTBOOKS

.49 – BOCES

.5 – SUPPLIES
ACADEMIC HIGHLIGHTS:
Closing achievement gaps

• Two additional special education teachers and TA supports
• CDOS and Placements brought back to the district
• Continuation of Additional Intervention Staff and Social Worker
• Literacy Coach and ongoing training for teachers
• Field trips
• IT expenditures and Five Year Plan
ACADEMIC HIGHLIGHTS:
Tentative plan to spend stimulus/grant funds

- Summer Program Expansion
- Displaced teacher salaries for one-time grant purchases
- Computer purchases (interactive boards, student devices, and teacher workstations)
- Tutoring
- Additional intervention services – temporary positions
- Teacher Training
- Accelerated Textbook purchases
## INSTRUCTIONAL BUDGET COMPARISON

<table>
<thead>
<tr>
<th>ITEM</th>
<th>2021-22</th>
<th>2022-23</th>
<th>$ INC.</th>
<th>%CHG</th>
</tr>
</thead>
<tbody>
<tr>
<td>INSTRUCTIONAL BUDGET</td>
<td>$22,982,179</td>
<td>$23,586,180</td>
<td>$603,599</td>
<td>2.6%</td>
</tr>
</tbody>
</table>

- Includes the Retirement and Replacement of 2 Teachers
# 2022-23 Projected Instructional Budget Summary By Area

<table>
<thead>
<tr>
<th>BUDGET CODE</th>
<th>AMOUNT</th>
<th>$ INCREASE</th>
</tr>
</thead>
<tbody>
<tr>
<td>INSTRUCTION, ADMIN, IMP</td>
<td>$2,057,363</td>
<td>$530,055</td>
</tr>
<tr>
<td>TEACHING REGULAR SCHOOL</td>
<td>$11,912,049</td>
<td>$493,580</td>
</tr>
<tr>
<td>SPECIAL APPORTIONMENT PGMS</td>
<td>$6,612,792</td>
<td>-$529,505</td>
</tr>
<tr>
<td>TEACHING – SPECIAL SCHOOLS</td>
<td>$9,250</td>
<td>$0</td>
</tr>
<tr>
<td>INSTRUCTIONAL MEDIA</td>
<td>$1,515,705</td>
<td>$20,968</td>
</tr>
<tr>
<td>PUPIL PERSONNEL SERVICES</td>
<td>$1,479,020</td>
<td>$103,442</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>$23,586,180</strong></td>
<td><strong>$603,599</strong></td>
</tr>
<tr>
<td></td>
<td><strong>OR</strong></td>
<td><strong>2.6%</strong></td>
</tr>
</tbody>
</table>

ICHABOD CRANE  CENTRAL SCHOOL DISTRICT
Distribution of Proposed Instructional Budget

- Instruction, Admin, Imprmt: 8.72%
- Teaching Regular: 50.50%
- Special Apportionment: 28.04%
- Teaching - Special Schools: 0.04%
- Instructional Media: 6.43%
- Pupil Personnel Services: 6.27%
### Instructional Budget Summary By Function

<table>
<thead>
<tr>
<th>ITEM</th>
<th>2021-22</th>
<th>2022-23</th>
<th>$ CHG</th>
</tr>
</thead>
<tbody>
<tr>
<td>SALARIES</td>
<td>$16,785,322</td>
<td>$17,848,781</td>
<td>$1,063,458</td>
</tr>
<tr>
<td>EQUIPMENT</td>
<td>$65,000</td>
<td>$75,000</td>
<td>$10,000</td>
</tr>
<tr>
<td>CONTRACTUAL</td>
<td>$1,973,361</td>
<td>$1,581,303</td>
<td>-$392,058</td>
</tr>
<tr>
<td>SUPPLIES</td>
<td>$357,290</td>
<td>$310,799</td>
<td>-$46,491</td>
</tr>
<tr>
<td>BOCES SERVICES</td>
<td>$3,801,607</td>
<td>$3,770,297</td>
<td>$31,310</td>
</tr>
</tbody>
</table>
Summary of Proposed Instructional Budgetary Appropriations

What makes up the 2021-2022 proposed budget?
Instruction/Administration 2010-2070 Codes
Summary of Major Budgetary Items

SALARIES
• PRINCIPALS
• CLERICAL
• IN-HOUSE TRAINING
• CSE DIRECTOR SALARY

CONTRACTUAL
• ASSOCIATION DUES
• OM MEMBERSHIPS
Instruction/Administration 2010-2070 Codes
Summary of Major Budgetary Items (Continued)

SUPPLIES
  • BUILDING COPIERS
  • OFFICE SUPPLIES

BOCES
  • SUBSTITUTE/ATTENDANCE SYSTEM
  • DATA COORDINATOR
  • STAFF DEVELOPMENT
  • STUDENT SOFTWARE PROGRAMS
### Instruction/Administration Budget Summary

<table>
<thead>
<tr>
<th>ITEM</th>
<th>2021-22</th>
<th>2022-23</th>
<th>%CHG</th>
</tr>
</thead>
<tbody>
<tr>
<td>SALARIES</td>
<td>$1,291,280</td>
<td>$1,337,654</td>
<td>3.6%</td>
</tr>
<tr>
<td>CONTRACT SERVICES</td>
<td>$46,980</td>
<td>$50,480</td>
<td>7.5%</td>
</tr>
<tr>
<td>SUPPLIES</td>
<td>$17,935</td>
<td>$17,435</td>
<td>-2.8%</td>
</tr>
<tr>
<td>BOCES</td>
<td>$171,113</td>
<td>$651,794</td>
<td>281%</td>
</tr>
<tr>
<td>TOTAL</td>
<td>$1,527,308</td>
<td>$2,057,363</td>
<td>34.7%</td>
</tr>
</tbody>
</table>

**TOTAL DOLLAR CHANGE = 530,055**
Teaching Regular School – 2110 Codes
Summary of Major Budgetary Items

SALARIES
• K – 12 TEACHING
• SUBSTITUTES

CONTRACTUAL
• FIELD TRIPS
• INSTRUMENT REPAIR
• CONFERENCES
• TUTORING
Teaching Regular School – 2110 Codes
Summary of Major Budgetary Items (Continued)

MATERIALS
- CLASSROOM SUPPLIES

TEXTBOOKS/TUITION
- K-12 TEXTS & CONSUMABLES
- REGENTS REVIEW BOOKS
- OUT OF DISTRICT PLACEMENTS

BOCES
- ARTS & EDUCATION PROGRAM
- ALTERNATIVE EDUCATION
- EXPLORE ENRICH PROGRAM
# Teaching Regular School Budget Summary

<table>
<thead>
<tr>
<th>ITEM</th>
<th>2021-22</th>
<th>2022-23</th>
<th>%CHG</th>
</tr>
</thead>
<tbody>
<tr>
<td>SALARIES</td>
<td>$10,625,486</td>
<td>$11,234,386</td>
<td>5.70%</td>
</tr>
<tr>
<td>CONTRACT SERVICES</td>
<td>$134,128</td>
<td>$132,928</td>
<td>-0.90%</td>
</tr>
<tr>
<td>SUPPLIES/TEXTBOOKS</td>
<td>$493,225</td>
<td>$356,234</td>
<td>-27.8%</td>
</tr>
<tr>
<td>BOCES</td>
<td>$165,630</td>
<td>$188,500</td>
<td>13.8%</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>$11,418,469</strong></td>
<td><strong>$11,912,049</strong></td>
<td><strong>4.32%</strong></td>
</tr>
</tbody>
</table>

**TOTAL DOLLAR CHANGE = $493,580**
Special Apportionment Programs
Summary of Major Budgetary Items

SALARIES
• CLERICAL
• SPECIAL EDUCATION TEACHING

MATERIALS AND SUPPLIES
• OFFICE SUPPLIES

TUITION
• PRIVATE PLACEMENTS

BOCES
• SPECIAL EDUCATION STUDENTS
• OCCUPATIONAL EDUCATION
# Special Apportionment Budget Summary

<table>
<thead>
<tr>
<th>ITEM</th>
<th>2021-22</th>
<th>2022-23</th>
<th>%CHG</th>
</tr>
</thead>
<tbody>
<tr>
<td>SALARIES</td>
<td>$3,349,227</td>
<td>$3,503,222</td>
<td>4.6%</td>
</tr>
<tr>
<td>CONTRACT SERVICES</td>
<td>$1,208,500</td>
<td>$866,000</td>
<td>-28.31%</td>
</tr>
<tr>
<td>SUPPLIES</td>
<td>$24,000</td>
<td>$24,000</td>
<td>0%</td>
</tr>
<tr>
<td>BOCES</td>
<td>$2,496,122</td>
<td>$2,240,570</td>
<td>-10.2%</td>
</tr>
<tr>
<td>TOTAL</td>
<td>$7,056,849</td>
<td>$6,612,792</td>
<td>-6.3%</td>
</tr>
</tbody>
</table>

**TOTAL DOLLAR CHANGE = -$444,057**
Instructional Media: Codes 2610 - 2630
Summary of Major Budgetary Items

SALARIES
- LIBRARIANS
- IT STAFF

EQUIPMENT
- IT HARDWARE

CONTRACTUAL
- SOFTWARE

MATERIALS AND SUPPLIES
- LIBRARY MATERIALS
- IT SUPPLIES
Instructional Media: Codes 2610 - 2630
Summary of Major Budgetary Items (Continued)

BOCES SERVICES

• LIBRARY SOFTWARE
• PRINTER AND COPIER LEASES
• INTERNET
• DISTANCE LEARNING
### Instructional Media Budget Summary

<table>
<thead>
<tr>
<th>ITEM</th>
<th>2021-22</th>
<th>2022-23</th>
<th>$ CHG</th>
</tr>
</thead>
<tbody>
<tr>
<td>SALARIES</td>
<td>$388,434</td>
<td>$552,322</td>
<td>$163,888</td>
</tr>
<tr>
<td>EQUIPMENT</td>
<td>$65,000</td>
<td>$75,000</td>
<td>$10,000</td>
</tr>
<tr>
<td>CONTRACT SERVICES</td>
<td>$120,575</td>
<td>$155,575</td>
<td>$35,500</td>
</tr>
<tr>
<td>SUPPLIES</td>
<td>$52,375</td>
<td>$43,375</td>
<td>-$9,000</td>
</tr>
<tr>
<td>BOCES</td>
<td>$868,742</td>
<td>$689,433</td>
<td>-$179,309</td>
</tr>
<tr>
<td>TOTAL</td>
<td>$1,495,126</td>
<td>$1,515,705</td>
<td>$20,579 OR 1.38%</td>
</tr>
</tbody>
</table>
Pupil Personnel Services
Summary of Major Budgetary Items

SALARIES
• GUIDANCE OFFICE
• ATTENDANCE CLERKS
• EXTRA CLASS ADVISORS
• NURSES
• COACHES

CONTRACTUAL
• HEALTH SERVICES CONTRACTS
• ATHLETICS OFFICIALS
• PHYSICIAN FEES
• LEAGUE DUES

MATERIALS
• GUIDANCE DEPARTMENT SUPPLIES
• NURSING SUPPLIES
• ATHLETIC SUPPLIES
## Pupil Personnel Services Budget Summary

<table>
<thead>
<tr>
<th>ITEM</th>
<th>2021-22</th>
<th>2022-23</th>
<th>$ CHG</th>
</tr>
</thead>
<tbody>
<tr>
<td>SALARIES</td>
<td>$1,142,896</td>
<td>$1,233,195</td>
<td>$90,299</td>
</tr>
<tr>
<td>CONTRACT SERVICES</td>
<td>$203,368</td>
<td>$216,510</td>
<td>$13,142</td>
</tr>
<tr>
<td>SUPPLIES</td>
<td>$29,315</td>
<td>$29,315</td>
<td>$0</td>
</tr>
<tr>
<td>TOTAL</td>
<td>$1,375,579</td>
<td>$1,479,020</td>
<td>$103,441</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>OR 7.52%</td>
</tr>
</tbody>
</table>

**OR 7.52%**
Tax Cap

• Tax Cap Maximum of 3.45% - Filed with OSC on 3/1
  o $1,010,195 of Capital Exclusions

• Increases Revenue by $874,154

• Does not exceed the maximum allowable

• District has never exceeded tax cap maximum levy

• Eligible tax payers received state refund each year
### Tax Levy History

- District has never exceeded tax cap maximum levy
- Eligible tax payers received state refund each year

<table>
<thead>
<tr>
<th>Year</th>
<th>Tax Levy %</th>
<th>Vote Pass %</th>
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</thead>
<tbody>
<tr>
<td>2021-22</td>
<td>2.95</td>
<td>69</td>
</tr>
<tr>
<td>2020-21</td>
<td>2.57</td>
<td>62</td>
</tr>
<tr>
<td>2019-20</td>
<td>2.7</td>
<td>62</td>
</tr>
<tr>
<td>2018-19</td>
<td>2.59</td>
<td>71</td>
</tr>
<tr>
<td>2017-18</td>
<td>1.47</td>
<td>75</td>
</tr>
<tr>
<td>2016-17</td>
<td>0.67</td>
<td>69</td>
</tr>
<tr>
<td>2015-16</td>
<td>2.59</td>
<td>65</td>
</tr>
<tr>
<td>2014-15</td>
<td>2</td>
<td>67</td>
</tr>
</tbody>
</table>

**AVERAGES**

| AVERAGES | 2.19 | 67.50 |
REVENUE PROJECTIONS

• Tax Cap Maximum = 3.45% or $874,154
• Tax Levy Total $26,218,755
• State Aid as of January Runs = $18,720,586
• Total Potential Revenue of $46,951,284
• Debt Service = $281,443
HOW TO CLOSE A DEFICIT GAP

• Additional Revenue
  ✔ State Aid adjustment with final Governor Budget due April

• Budget Cuts
  ✔ Decrease expenditures for either/both Non-Instructional and Instructional budgets

• Retirements
  ✔ Potentially additional retirements

• Increase Appropriate Fund Balance
  ✔ 2021-22 rate $500,000
## BENEFITS & DEBT

<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
<th>2021 - 22 Budget</th>
<th>22 - 23 Proposed Budg</th>
<th>Dollar Change</th>
<th>Percent Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>9010</td>
<td>STATE RETIREMENT</td>
<td>$ 663,368</td>
<td>$ 697,686</td>
<td>$ 34,318</td>
<td>5.2%</td>
</tr>
<tr>
<td>9020</td>
<td>TEACHERS' RETIREMENT</td>
<td>$ 1,610,327</td>
<td>$ 1,660,986</td>
<td>$ 50,659</td>
<td>3.1%</td>
</tr>
<tr>
<td>9030</td>
<td>SOCIAL SECURITY</td>
<td>$ 1,548,402</td>
<td>$ 1,627,186</td>
<td>$ 78,784</td>
<td>5.1%</td>
</tr>
<tr>
<td>9040</td>
<td>WORKERS' COMPENSATION</td>
<td>$ 17,810</td>
<td>$ 23,299</td>
<td>$ 5,489</td>
<td>30.8%</td>
</tr>
<tr>
<td>9050</td>
<td>UNEMPLOYMENT INSURANCE</td>
<td>$ 36,000</td>
<td>$ 36,000</td>
<td>-</td>
<td>0.0%</td>
</tr>
<tr>
<td>9060</td>
<td>HOSPITAL, MEDICAL &amp; DENTAL INS</td>
<td>$ 7,415,508</td>
<td>$ 8,126,712</td>
<td>$ 711,204</td>
<td>9.6%</td>
</tr>
<tr>
<td>9711</td>
<td>DEBT SERVICE-SER BONDS SCH CONST</td>
<td>$ 876,556</td>
<td>$ 3,158,938</td>
<td>$ 2,282,382</td>
<td>260.4%</td>
</tr>
<tr>
<td>9732</td>
<td>DEBT SERVICE-BANS BUSES</td>
<td>$ 455,547</td>
<td>$ 461,715</td>
<td>$ 6,168</td>
<td>1.4%</td>
</tr>
<tr>
<td>9789</td>
<td>DEBT SERVICE-OTHER LT DEBT</td>
<td>$ 221,047</td>
<td>$ 380,633</td>
<td>$ 159,586</td>
<td>72.2%</td>
</tr>
<tr>
<td><strong>Grand Totals:</strong></td>
<td></td>
<td><strong>$ 13,812,631</strong></td>
<td><strong>$ 16,173,155</strong></td>
<td><strong>$ 2,360,524</strong></td>
<td><strong>17.1%</strong></td>
</tr>
</tbody>
</table>
BUS PROPOSITION UPDATES

2022-23 BUS PROPOSAL

(3) 72 PASSENGER LEONARD ($122,586 EA) = $386,298
(1) 29 PASSENGER BLUEBIRD = $69,875

TOTAL BUS PURCHASE = $443,926
AFTER TRADE-INS

PLUS INCLUDED IN THE GENERAL FUND BUDGET
TRANSPORTATION EQUIPMENT LINE IS ONE ADDITIONAL
(1) SMALL BUS = $69,875
ELECTRIC BUS UPDATES

- EXECUTIVE BUDGET PROPOSAL INCLUDES MANDATE FOR CONVERSION OF SCHOOL BUSES TO ELECTRIC FORMS STARTING IN 2027

- WE HAVE BEEN MONITORING THIS TECHNOLOGY FOR MANY YEARS

- PROS: GREEN ENERGY, POTENTIAL LONG-TERM SAVINGS IN FUEL, MAINTENANCE, CLEANER WORK ENVIRONMENT, LESS WASTE MATERIALS

- CONS: INITIAL COST EXCEEDS CURRENT GAS BUSES, DISTRICT DOESN’T CURRENTLY QUALIFY FOR ANY GRANTS, MANY INFRASTRUCTURE UPDATES SUCH AS CHARGING STATIONS, SIGNIFICANT MECHANIC TRAINING, LIFE-SPAN ON BATTERIES ONLY 10-YEARS, LIMITED RANGE OF 120 MILES
# BUS PROPOSITION UPDATES

## Cost Per Bus Comparison: 5 Year Replacement Period

<table>
<thead>
<tr>
<th>EXPENSES</th>
<th>Electric</th>
<th>Traditional</th>
<th>NOTES</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bus Cost</td>
<td>$375,000</td>
<td>$127,000</td>
<td>1-time expense, 28 Charging stations. Cost incurred for the first 28 E-buses, approximately 5-6 years of purchasing</td>
</tr>
<tr>
<td>Charging Stations</td>
<td>$7,500</td>
<td>$0</td>
<td>1-time expense, @8k per mechanic, $850 per bus for 5 year</td>
</tr>
<tr>
<td>Mechanic Training</td>
<td>$850</td>
<td>$0</td>
<td>40k ea battery, 3 per bus during service life. 8-yr battery warranty</td>
</tr>
<tr>
<td>Battery Cells</td>
<td>$120,000</td>
<td>$0</td>
<td></td>
</tr>
<tr>
<td><strong>Total Expenses</strong></td>
<td><strong>$503,350</strong></td>
<td><strong>$127,000</strong></td>
<td></td>
</tr>
<tr>
<td>SAVINGS (LESS)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>State Aid (60%)</td>
<td>$225,000</td>
<td>$76,200</td>
<td>Lifetime savings per bus includes fuel</td>
</tr>
<tr>
<td>Maintenance &amp; Fuel</td>
<td>$115,000</td>
<td>$0</td>
<td>None currently available</td>
</tr>
<tr>
<td>Grants</td>
<td>???</td>
<td>$0</td>
<td></td>
</tr>
<tr>
<td><strong>Total Savings</strong></td>
<td><strong>$340,000</strong></td>
<td><strong>$76,200</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Cost Per Bus</strong></td>
<td><strong>$163,350</strong></td>
<td><strong>$50,800</strong></td>
<td></td>
</tr>
</tbody>
</table>
UPCOMING BUDGET DEVELOPMENT

BOE PRESENTATIONS & DATES

• MARCH 29: BUDGET COMMITTEE
• APRIL 5: DRAFT BUDGET & REVENUE
• APRIL 12: BUDGET ADOPTION
• MAY 3: BUDGET HEARING
• MAY 17: VOTE