



# ICHABOD CRANE CENTRAL SCHOOL DISTRICT

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

## 2023-24 Budget Presentation #3

Non-Instructional Budget Proposal  
February 7, 2023

# **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)**



# 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



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# Specific Codes Used in the 2023-24 Budget

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

**.2 – EQUIPMENT**

**.4 – CONTRACTUAL**

**.49 – BOCES**

**.5 – SUPPLIES**

**.9 - DEBT SERVICE**



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# Non-Instructional Estimates & Actuals

## **ESTIMATES:**

- **HEALTH INSURANCE**
- **ERS/TRS TOTALS**
- **INSURANCE: PROPERTY, AUTO, ACCIDENT**
- **WORKER'S COMPENSATION RATES**
- **SOME BOCES**

## **ACTUALS:**

- **SALARY**
- **EQUIPMENT**
- **MATERIALS & SUPPLIES**
- **BOCES ADMINISTRATIVE & CAPITAL/RENT FEES**
- **DEBT SERVICE**



# Non-Instructional Budget Comparison

<u>ITEM</u>	<u>2022-23</u>	<u>2023-24</u>	<u>\$ INC.</u>	<u>%CHG</u>
NON-INSTRUCTIONAL BUDGET	\$23,271,385	\$25,298,347	\$2,025,961	8.7%

**FIXED COST (Benefits & Debt)**  
**% OF NON-INSTRUCTIONAL BUDGET = 70%**  
**(WAS 69% IN 2022-2023)**



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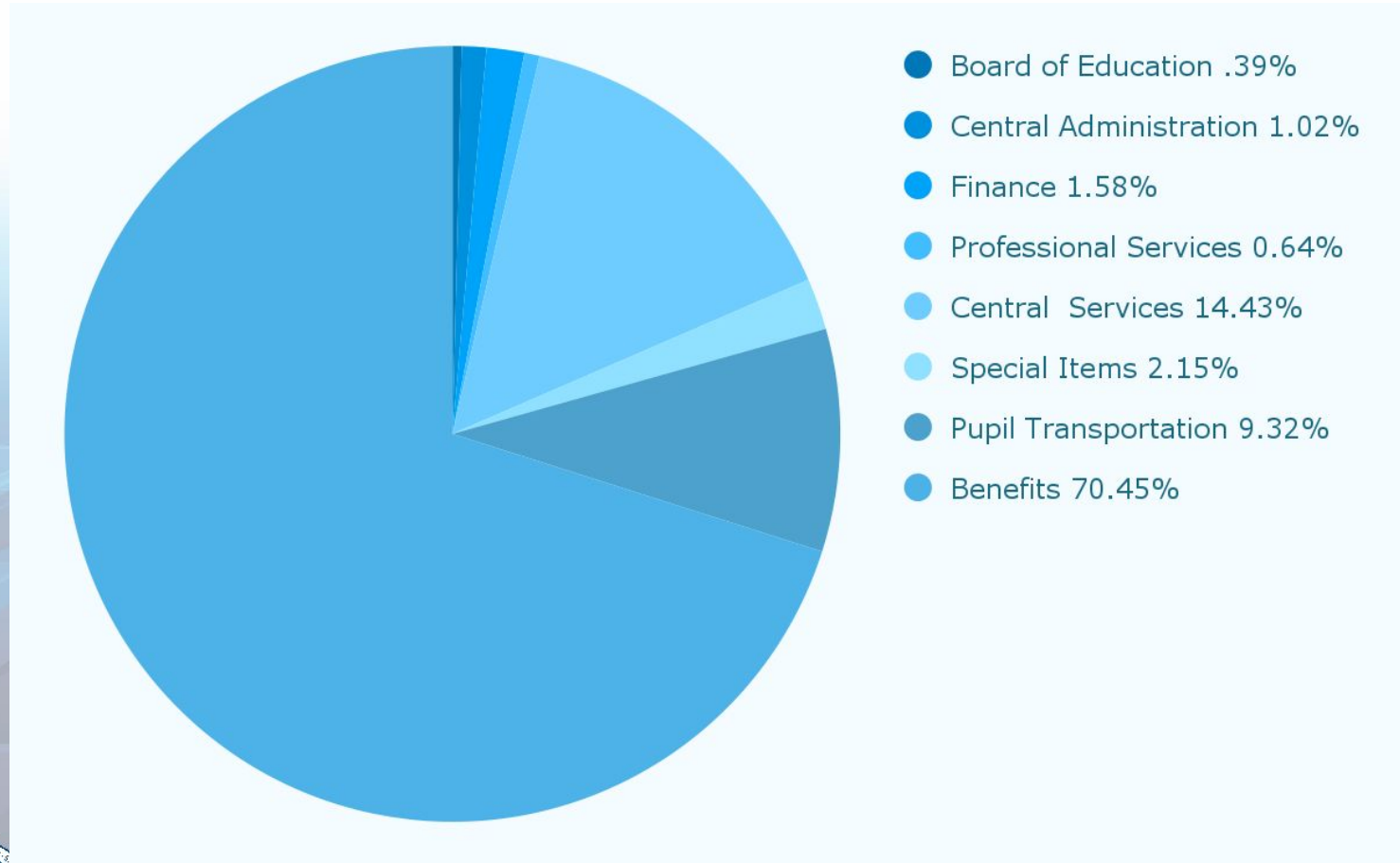
# 2023-24 Projected Non-Instructional Budget Summary

<u>BUDGET CODE</u>	<u>AMOUNT</u>	<u>% CHANGE</u>
BOARD OF EDUCATION	\$99,738	6.8%
CENTRAL ADMINISTRATION	\$257,120	-2.99%
FINANCE	\$398,887	2.1%
PROFESSIONAL SERVICES	\$160,819	2.91%
CENTRAL SERVICES	\$3,651,089	3.59%
SPECIAL ITEMS	\$545,014	6.12%
PUPIL TRANSPORTATION	\$2,358,870	6.5%
<u>OTHER (Benefits/Debt/Transfers)</u>	<u>\$17,822,129</u>	<u>10.62%</u>
<b>TOTAL</b>	<b>\$25,298,347</b>	<b>8.71%</b>



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# Distribution of Proposed Non-Instructional Budget

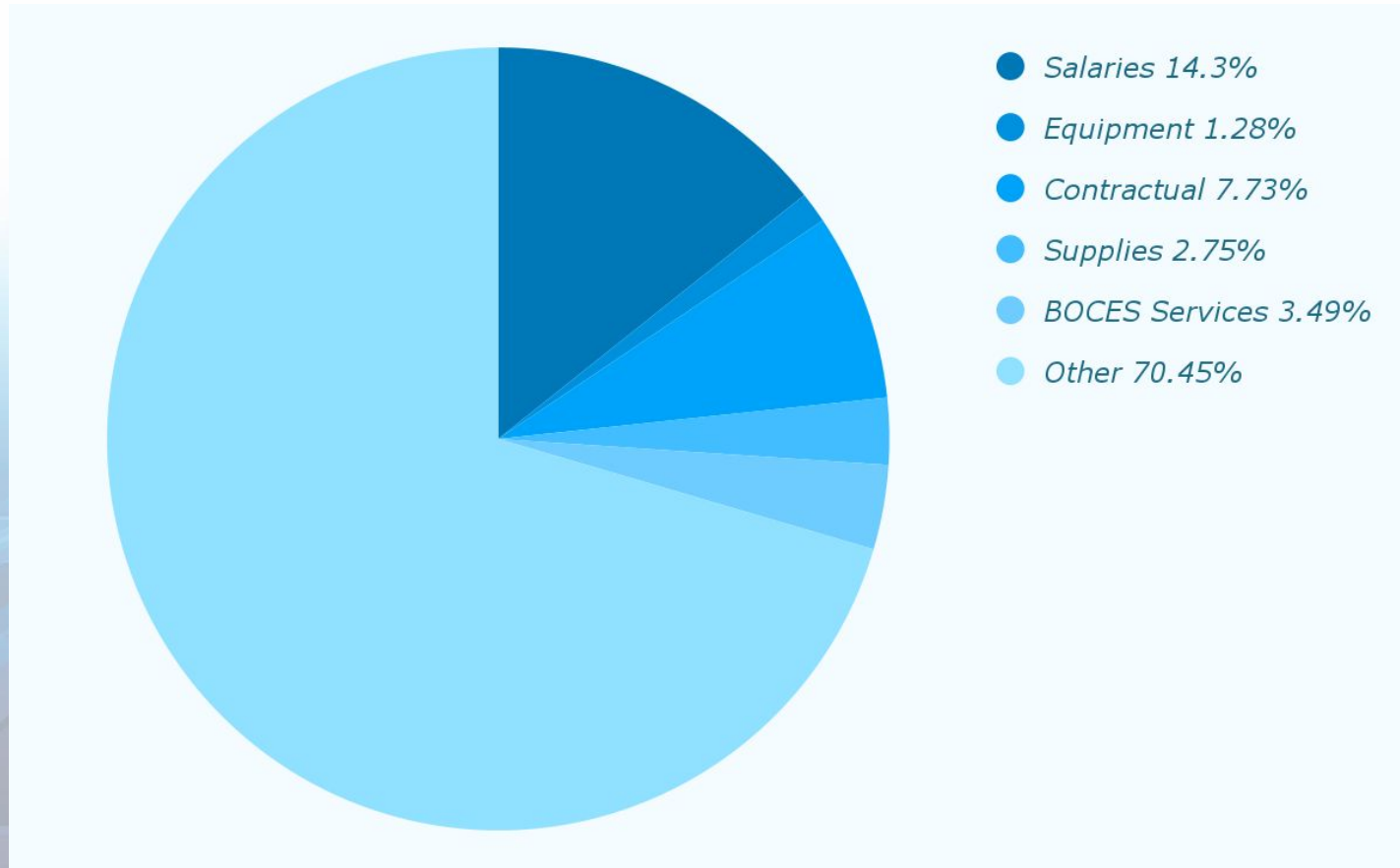


# Non-Instructional Budget Summary By Function

<u>ITEM</u>	<u>2022-23</u>	<u>2023-24</u>	<u>\$CHG</u>
SALARIES	\$3,511,716	\$3,617,798	\$106,081
EQUIPMENT	\$208,740	\$324,000	\$115,260
CONTRACTUAL	\$1,899,239	\$1,955,820	\$56,851
SUPPLIES	\$670,812	\$695,950	\$25,138
BOCES SERVICES	\$870,304	\$882,650	\$12,346
BENEFITS/DEBT	\$16,110,574	\$17,822,129	\$1,711,555



# Summary of Proposed Non-Instructional Budgetary Appropriations



# **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)

	<u>2022-23</u>	<u>2023-24</u>	<u>%CHG</u>
TOTAL	\$93,382	\$99,738	6.8%

TOTAL DOLLAR CHANGE = \$6,355



ICHABOD CRANE CENTRAL SCHOOL DISTRICT

# 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**

	<u>2022-23</u>	<u>2023-24</u>	<u>%CHG</u>
<b>TOTAL</b>	<b>\$265,120</b>	<b>\$257,120</b>	<b>-2.99%</b>

**TOTAL DOLLAR CHANGE = \$-8000**



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# **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, WORKERS' COMP & HEALTH INS. COORDINATION
- SUPPLY & FOOD BIDDING SERVICES

	<u>2022-23</u>	<u>2023-24</u>	<u>%CHG</u>
<b>TOTAL</b>	<b>\$390,359</b>	<b>\$398,887</b>	<b>2.18%</b>

**TOTAL DOLLAR CHANGE = \$8,528**



# 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
- PRINTING SERVICES - NEWSLETTERS

	<u>2022-23</u>	<u>2023-24</u>	<u>%CHG</u>
TOTAL	\$160,819	\$165,500	2.91%

TOTAL DOLLAR CHANGE = \$4,681



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.**

### **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**



# Central Services Budget Summary

<u>ITEM</u>	<u>2022-23</u>	<u>2023-24</u>	<u>\$CHG</u>
SALARIES	\$1,290,762	\$1,315,689	\$24,926
EQUIPMENT	\$93,740	\$124,000	\$30,260
CONTRACT SERVICES	\$1,486,439	\$1,521,050	\$34,611
SUPPLIES	\$376,662	\$382,200	\$4,538
<u>BOCES SERVICES</u>	<u>\$288,435</u>	<u>\$322,000</u>	<u>\$33,565</u>
<b>TOTAL</b>	<b>\$3,524,238</b>	<b>\$3,651,089</b>	<b>\$126,850</b>

**TOTAL PERCENT CHANGE = 3.59%**



**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>2022-23</u>	<u>2023-24</u>	<u>%CHG</u>
UNALLOCATED INS.	\$15,000	\$16,000	6.66%
SCHOOL ASSOC. DUES	\$10,000	\$10,000	0.0%
REFUNDS ON REAL PROPERTY TAXES	\$26,000	\$26,000	0.0%
<u>BOCES SERVICES</u>	<u>\$462,548</u>	<u>\$493,014</u>	<u>6.58%</u>
<b>TOTAL</b>	<b>\$545,014</b>	<b>\$513,548</b>	<b>6.58%</b>



**ICHABOD CRANE** CENTRAL SCHOOL DISTRICT



# Summary of Employee Benefits Budget (9000 Codes)

<u>ITEM</u>	<u>2022-23</u>	<u>2023-24</u>	<u>%CHG</u>
STATE PENSION (ERS)	\$697,3686	\$708,213	1.5%
TEACHER PENSION (TRS)	\$1,660,986	\$1,910,814	15.04%
SOCIAL SECURITY	\$1,627,186	\$1,769,015	8.71%
WORKERS COMPENSATION	\$23,299	\$23,997	2.99%
UNEMPLOYMENT INS.	\$36,000	\$36,000	0.0%
MEDICAL INSURANCE	\$8,064,131	\$9,181,990	13.86%
 TOTAL	 \$12,109,288	 \$13,630,029	 12.55%

TOTAL DOLLAR CHANGE = \$1,520,741



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# Summary of Debt Budget

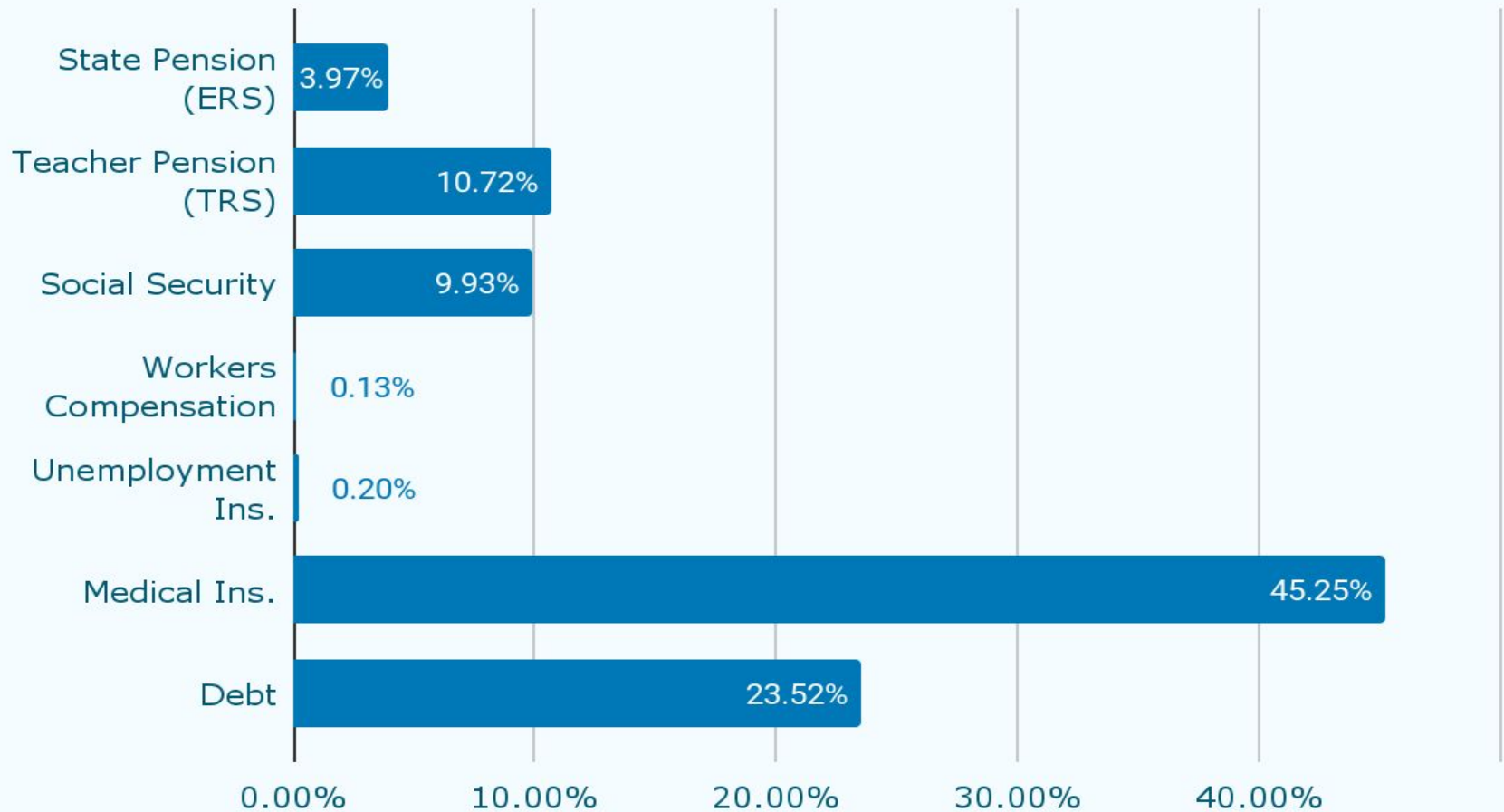
<u>ITEM</u>	<u>2022-23</u>	<u>2023-24</u>	<u>\$ CHG</u>
DEBT SERVICE BONDS	\$3,158,938	\$3,310,857	\$151,919
BUS DEBT SERVICE	\$ 461,715	\$500,610	\$38,895
<u>EPC DEBT SERVICE</u>	<u>\$380,633</u>	<u>\$380,633</u>	<u>\$ 0</u>
TOTAL: DEBT	\$4,001,286	\$4,192,100	\$190,814

INCREASE OF 4.76%



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# Summary of Benefits, Debt, Transfers Budget



**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**



# **Transportation**

## **Summary of Major Budgetary Items**

### **EQUIPMENT**

- **2 SMALL BUS (\$85,000 PER BUS)**
- **TRANS. DEPT GENERATES ABOUT \$100K IN SHARED SERVICES CONTRACTS**

### **MATERIALS AND SUPPLIES**

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





# Summary of Transportation Budget

<u>ITEM</u>	<u>2022-23</u>	<u>2023-24</u>	<u>\$CHG</u>
SALARIES	\$1,602,225	\$1,622,184	\$19,959
EQUIPMENT	\$115,000	\$200,000	\$85,000
CONTRACT SERVICES	\$199,175	\$219,000	\$19,825
SUPPLIES	\$294,150	\$314,750	\$20,600
<u>BOCES</u>	<u>\$2,850</u>	<u>\$2,936</u>	<u>\$ 86</u>
TOTAL	\$2,213,400	\$2,358,870	\$145,470

TOTAL PERCENT CHANGE = 6.57%



ICHABOD CRANE CENTRAL SCHOOL DISTRICT

# Bus Purchase Proposal

## 2023-24 Bus Proposition Proposal

(3) 72 Passenger Leonard (\$157,243) \$471,729

Total bus cost \$471,729

Estimated trade-in value \$11,750

*Total bus purchase* \$459,979

Aid Ratio = 60% \$275,987

Net Cost \$183,992

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ICHABOD CRANE CENTRAL SCHOOL DISTRICT

# Bus Purchase Proposal

## BUS PROPOSITION HISTORY

2018-19 = \$476,020

2019-20 = \$475,665

2020-21 = \$444,388

2021-22 = \$441,333

2022-23 = \$443,926

2023-24 = \$459,979



**ICHABOD CRANE** CENTRAL SCHOOL DISTRICT

# Bus Purchase Proposal

## **Bus Fleet Status**

- 35 Large buses in fleet
- 16 Small buses in fleet
- 4 Minivans in fleet
- 5 to be retired in 2023-24
- 51 buses with cameras
- 21 buses coming due for retirement in the next 4 years
- Average mileage per vehicle 70,457
- Fleet condition Rating
  - -Excellent = 18
  - -Good = 17
  - -Adequate = 8
  - -Fair = 7
  - -Poor = 5



# Bus Purchase Proposal

## **BUS FLEET STATUS: BUS RETIREMENT**

- Average retirement age for Buses 11.5 - 12 years
- Industry average is 9.5 - 10.5
- Average mileage for small bus retirement 207,396
- Average mileage for large bus retirement 110,242
- Undercarriage coating began in 2012
- Undercarriage washer purchased 2017





# State Aid Updates: Jan 2023 Run

Aid Description	2022-23	2023-24	\$ Change	% Change
Foundation Aid*	\$11,461,806	\$12,111,915	\$650,109	5.67%
Universal Pre-K Aid	\$185,504	\$541,192	\$355,688	191.74%
Boces Aid	\$1,656,934	\$1,949,866	\$292,932	17.68%
High Cost Excess Cost Aid**	\$153,796	\$312,936	\$159,140	103.47%
Private Excess Cost Aid	\$179,786	\$217,843	\$38,057	21.17%
Hardware and Technology Aid	\$23,706	\$24,822	\$1,116	4.71%
Software, Textbook and Library Aid	\$139,596	\$138,218	-\$1,378	-0.99%
Transportation Aid (Includes Summer)	\$2,079,738	\$2,042,930	-\$36,808	-1.77%
Building Aid	\$2,343,785	\$2,349,937	\$6,152	0.26%
High Tax Aid	\$224,558	\$224,558	\$0	0.00%
Supplemental Public Excess Cost	\$2,199	\$2,199	\$0	0.00%
<b>Total Aid</b>	<b>\$18,451,408</b>	<b>\$19,916,416</b>	<b>\$1,465,008</b>	<b>7.94%</b>
* Includes High-Impact Tutoring Setaside (22-23)		\$100,000		
** Anticipate additional BOCES Aid		\$67,000		
Updated - February 1, 2023				



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# State Aid Trends: 2023-24 Proposal

- Overall State Aid has increased \$4 Million since 2019-20
- Foundation Aid: 62.5% of all State Aid. In 19-20 it was about 70%
- Expense Driven Aids have increased
- Building Aid: Has increased to 12% of aid package, in 19-20 it was 7.2%
- Transportation Aid: Has remained fairly consistent since 19-20 at 10-11%
- BOCES Aid: Has experienced the greatest increase from 7 to 10% or over \$800k. We have in part driven up this aid with careful use of the Grant funding. By placing salaries in the grants, we have replaced them with equipment, services and tech purchases from BOCES and have utilized the 50% plus aid ratios. When the grants are complete, the salaries will slide back into the General Fund



# 2023-24 Scheduled Budget Planning Events Summary

- 5 Budget Committee Meetings (Jan (2), Feb, March, April)
- 7 Board of Education Meeting Presentations (Dec, Jan, Feb, March, April (2), May)
- 6 Superintendent Cabinet Meeting Discussions (Dec, Jan, Feb, March, April)
- 2 Executive Meetings with each of 4 Directors for the Non-Instructional Budget
- 2 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



# 2023-24 Rollover Budget

- Next Steps?
  - Continue with Internal meetings and planning
  - February 28, 2023: Budget/Finance Committee Meeting. Topic – Instructional Budget
  - March 7, 2023: BOE Meeting presentation of the Instructional Budget Draft
  - March 28, 2023: Budget/Finance Committee Meeting. Topic - Revenue
  - April 4, 2023: BOE Meeting Presentation of Full Budget Draft
  - April 18, 2023: BOE Presentation Final Budget and Budget Adoption



# 2023-24 Budget Vote

MAY 16, 2023

High School Gymnasium  
8 AM - 9 PM



ICHABOD CRANE CENTRAL SCHOOL DISTRICT