



ICHABOD CRANE CENTRAL SCHOOL DISTRICT

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2023-24 Budget Presentation #4

Instructional Budget
March 7, 2023

Tonight's Topics

- **INSTRUCTIONAL AREAS**
- **ACADEMIC OVERVIEW**
- **BUDGET SUMMARIES**
- **TAX CAP**
- **REVENUE**
- **NEXT STEPS**



ICHABOD CRANE CENTRAL SCHOOL DISTRICT

Instructional Budget Areas

1. CURRICULUM DEVELOPMENT, ADMINISTRATION & IMPROVEMENT

2. TEACHING REGULAR SCHOOL

3. SPECIAL APPORTIONMENT PROGRAMS

4. INSTRUCTIONAL MEDIA

5. PUPIL PERSONNEL SERVICES



ICHABOD CRANE CENTRAL SCHOOL DISTRICT

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



ICHABOD CRANE CENTRAL SCHOOL DISTRICT

Codes Continued

PUPIL PERSONNEL SERVICES

2805 – ATTENDANCE

2810 – GUIDANCE

2815 – HEALTH SERVICES

2825 – SOCIAL WORK

2850 – CO-CURRICULAR

2855 – INTERSCHOLASTIC ATHLETICS



ICHABOD CRANE CENTRAL SCHOOL DISTRICT

Specific Codes By Function

.15 – INSTRUCTIONAL SALARIES (TRS)

.16 – NON-INSTRUCTIONAL SALARIES (ERS)

.2 – EQUIPMENT

.4 – CONTRACTUAL

.48 – TEXTBOOKS

.49 – BOCES

.5 – SUPPLIES



ICHABOD CRANE CENTRAL SCHOOL DISTRICT

ACADEMIC HIGHLIGHTS - Local Budget

- Expansion of in-house opportunities for previously out-placed special education students
- Expansion of special education services and the addition of one self-contained classroom at the middle school
- Increase in Technology by 1.0 FTE shared MS/HS
- Increase OT staff by 1.0
- Increased utilization of Arts in Ed through Questar III
- \$100k Tutoring set-aside



ACADEMIC HIGHLIGHTS - Federal Grant Utilization

- On-track to expend federal stimulus funding—approximately $\frac{1}{3}$ remains for the 23-24 school year.
- Continuation of literacy coach position
- Summer Program Expansion
- Displaced teacher salaries for one-time purchases such as computers and interactive classroom displays
- Additional intervention and counseling positions
- Teacher Training and Textbook purchases



ACADEMIC HIGHLIGHTS - Pre-K Funding

- **Funding**

- Federal and State funds - per pupil allocation
 - Federal - \$185,604
 - State - \$109,120
 - Proposed State - \$246,568
 - Not currently included in revenue budget

- **Challenges**

- Significant Local Costs
- Space
- Identifying a Community Partner
- Application Process
- Future Costs

- **Next Steps**

- Exploring Ways to Best Utilize the Funds with SED and Questar



INSTRUCTIONAL BUDGET COMPARISON

<u>ITEM</u>	<u>2022-23</u>	<u>2023-24</u>	<u>\$ INC.</u>	<u>%CHG</u>
INSTRUCTIONAL BUDGET	\$23,421,689	\$23,946,016	\$524,327	2.24%

- Includes the Retirement and Replacement of 3 Teachers, 1 TA
- Includes the addition of 2 Teachers



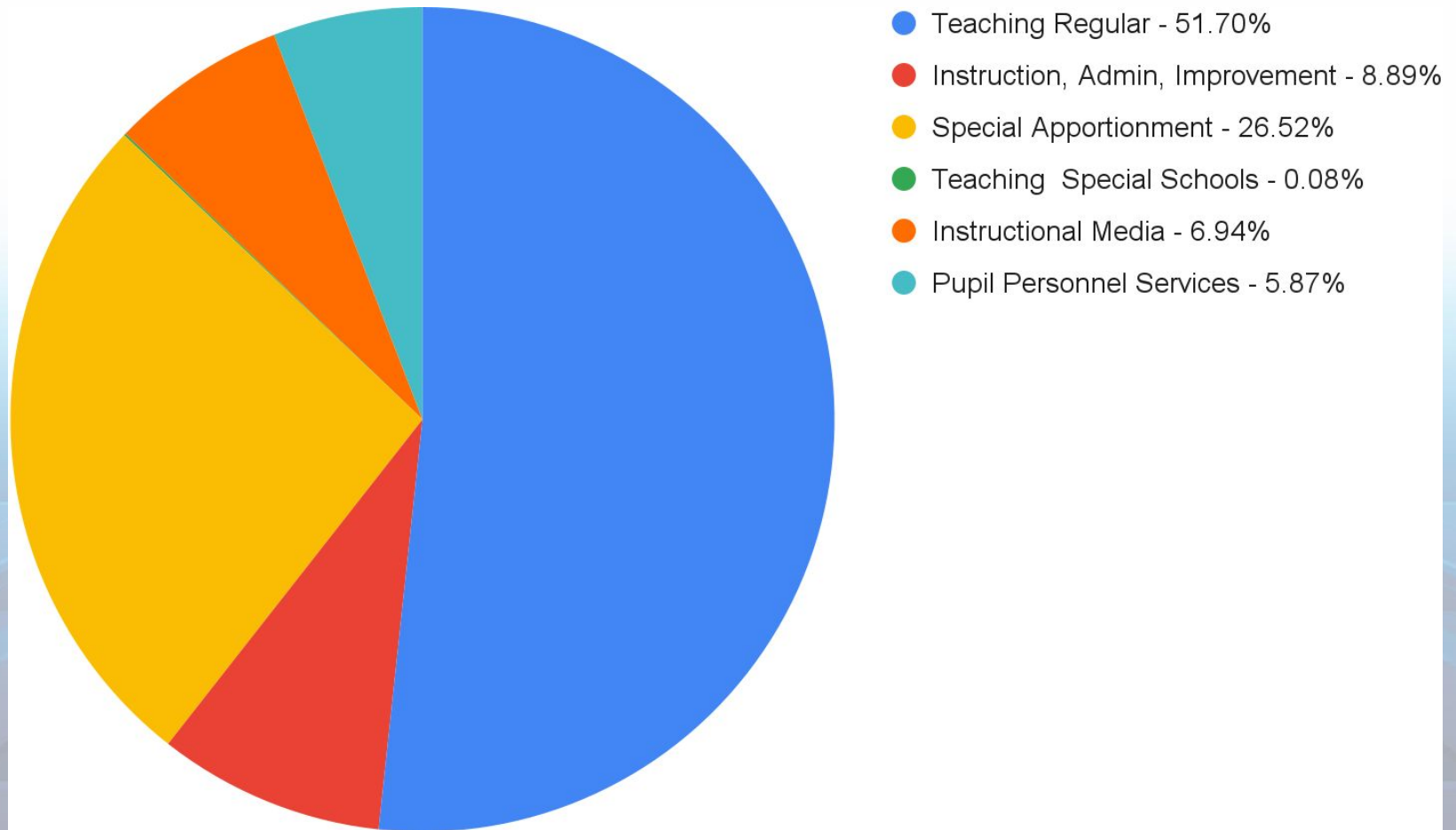
2023-24 Projected Instructional Budget Summary By Area

<u>BUDGET CODE</u>	<u>AMOUNT</u>	<u>\$ INCREASE</u>
INSTRUCTION, ADMIN, IMP	\$2,128,840	\$50,384
TEACHING REGULAR SCHOOL	\$12,380,139	\$502,148
SPECIAL APPORTIONMENT PGMS	\$6,350,018	-\$88,543
TEACHING – SPECIAL SCHOOLS	\$20,250	\$11,000
INSTRUCTIONAL MEDIA	\$1,661,413	\$96,288
PUPIL PERSONNEL SERVICES	\$1,405,357	-\$73,663
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TOTAL	\$23,946,016	\$524,327 OR 2.24%



ICHABOD CRANE CENTRAL SCHOOL DISTRICT

Distribution of Proposed Instructional Budget



Instructional Budget Summary By Function

<u>ITEM</u>	<u>2022-23</u>	<u>2023-24</u>	<u>\$ CHG</u>
SALARIES	\$17,825,549	\$18,472,215	\$646,666
EQUIPMENT	\$75,000	\$75,000	\$0
CONTRACTUAL	\$1,581,398	\$1,449,979	-\$131,419
SUPPLIES	\$306,204	\$322,295	\$16,091
BOCES SERVICES	\$3,633,538	\$3,626,528	-\$7,010

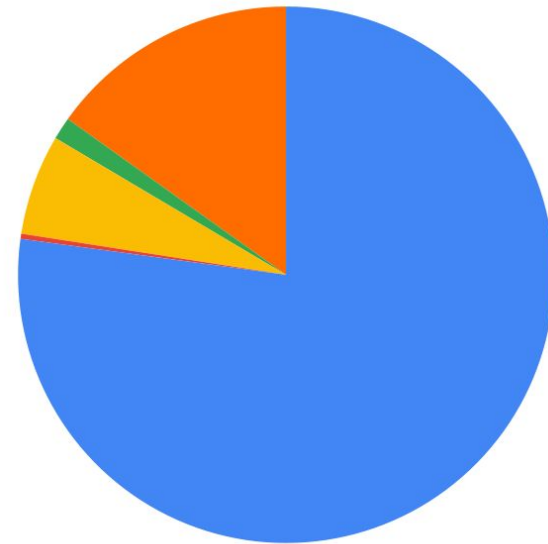


ICHABOD CRANE CENTRAL SCHOOL DISTRICT

Summary of Proposed Instructional Budgetary Appropriations

What makes up the 2021-2022 proposed budget?

- Salaries - 77.14%
- Equipment - 0.31%
- Contractual - 6.06%
- Supplies - 1.35%
- BOCES Services - 15.14%



Instruction/Administration 2010-2070 Codes

Summary of Major Budgetary Items

SALARIES

- **PRINCIPALS**
- **CLERICAL**
- **IN-HOUSE TRAINING**
- **CSE DIRECTOR SALARY**

CONTRACTUAL

- **ASSOCIATION DUES**
- **OM MEMBERSHIPS**



ICHABOD CRANE CENTRAL SCHOOL DISTRICT

Instruction/Administration 2010-2070 Codes

Summary of Major Budgetary Items (Continued)

SUPPLIES

- **BUILDING SUPPLIES**
- **OFFICE SUPPLIES**

BOCES

- **SUBSTITUTE/ATTENDANCE SYSTEM**
- **DATA COORDINATOR**
- **STAFF DEVELOPMENT**
- **STUDENT SOFTWARE PROGRAMS**



Instruction/Administration Budget Summary

<u>ITEM</u>	<u>2022-23</u>	<u>2023-24</u>	<u>%CHG</u>
SALARIES	\$1,337,654	\$1,388,504	3.8%
CONTRACT SERVICES	\$50,480	\$47,500	-5.9%
SUPPLIES	\$17,435	\$17,435	0%
<u>BOCES</u>	<u>\$672,887</u>	<u>\$675,400</u>	<u>0.37%</u>
TOTAL	\$2,078,456	\$2,128,840	2.42%

TOTAL DOLLAR CHANGE = 50,384



ICHABOD CRANE CENTRAL SCHOOL DISTRICT

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

<u>ITEM</u>	<u>2022-23</u>	<u>2023-24</u>	<u>%CHG</u>
SALARIES	\$11,231,387	\$11,720,909	4.35%
CONTRACT SERVICES	\$133,023	\$126,535	-4.38%
SUPPLIES/TEXTBOOKS	\$354,639	\$367,695	3.68%
<u>BOCES</u>	<u>\$158,943</u>	<u>\$165,000</u>	<u>3.81%</u>
<u>TOTAL</u>	<u>\$11,877,991</u>	<u>\$12,380,139</u>	<u>4.22%</u>

TOTAL DOLLAR CHANGE = \$502,147



ICHABOD CRANE CENTRAL SCHOOL DISTRICT

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

<u>ITEM</u>	<u>2022-23</u>	<u>2023-24</u>	<u>%CHG</u>
SALARIES	\$3,461,991	\$3,608,786	4.24%
PRIVATE CONTRACT SERVICES	\$869,000	\$736,000	-15.3%
SUPPLIES	\$21,000	\$ 28,000	38.88%
<u>BOCES</u>	<u>\$2,086,570</u>	<u>\$1,977,232</u>	<u>-5.24%</u>
TOTAL	\$6,438,561	\$6,350,018	-1.37%

TOTAL DOLLAR CHANGE = -\$88,543



ICHABOD CRANE CENTRAL SCHOOL DISTRICT

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

<u>ITEM</u>	<u>2022-23</u>	<u>2023-24</u>	<u>% Chg</u>
SALARIES	\$552,322	\$581,392	5.2%
EQUIPMENT	\$75,000	\$75,000	0
CONTRACT SERVICES	\$155,575	\$155,750	0.11%
SUPPLIES	\$40,375	\$40,375	0
<u>BOCES</u>	<u>\$715,138</u>	<u>\$808,896</u>	<u>13.11%</u>
TOTAL	\$1,538,410	\$1,661,413	7.99%



ICHABOD CRANE CENTRAL SCHOOL DISTRICT

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

<u>ITEM</u>	<u>2022-23</u>	<u>2023-24</u>	<u>\$ CHG</u>
SALARIES	\$1,233,195	\$1,152,623	-\$80,572
CONTRACT SERVICES	\$216,510	\$221,919	\$5,409
<u>SUPPLIES</u>	<u>\$29,315</u>	<u>\$30,815</u>	<u>\$1,500</u>
TOTAL	\$1,479,020	\$1,405,357	-\$73,663 OR -4.98%



ICHABOD CRANE CENTRAL SCHOOL DISTRICT

Tax Cap

- Tax Cap Maximum of 2.94% - Filed with OSC on 3/1
 - \$1,080,737 of Capital Exclusions
- Increases Revenue by \$762,323
- Does not exceed the maximum allowable
- District has never exceeded tax cap maximum levy



Tax Levy History

- District has never exceeded tax cap maximum levy

Year	Tax Levy %	Vote Pass %
2022-23	2.3	66
2021-22	2.95	69
2020-21	2.57	62
2019-20	2.7	62
2018-19	2.59	71
2017-18	1.47	75
2016-17	0.67	69
2015-16	2.59	65
2014-15	2	67
AVERAGES	2.20	67.33



REVENUE PROJECTIONS

- Tax Cap Maximum = 2.94% or \$762,323
- Tax Levy Total \$26,689,850
- State Aid as of January Runs = \$19,684,607
- Total Potential Revenue of \$48,377,624 (not inc UPK)
- Debt Service = \$261,000



HOW TO CLOSE A DEFICIT GAP

- **Additional Revenue**
 - ✓ State Aid adjustment with final Governor Budget due April 1
 - ✓ Currently, “Other” category are estimates
- **Budget Cuts**
 - ✓ Decrease expenditures for either/both Non-Instructional and Instructional budgets, examples include:
 - Don't hire the two additional teachers (Technology & OT) (\$100k each)
 - Remove or decrease transfer to Food Program (Up to 432k)
 - Remove 1 bus from General Fund (\$85k)
 - Implement an across the board reduction in professional services, material, supplies. 5% reduction equals \$215k
- **Estimates**
 - ✓ Health Insurance - Final rates are due 3/24
 - ✓ IT - still working through all the pricing
 - ✓ BOCES - some of the current figures are actual, some are based on Rollover
- **Increase Assigned Fund Balance**
 - ✓ 2022-23 rate \$500,000



UPCOMING BUDGET DEVELOPMENT

BOE PRESENTATIONS & DATES

- **MARCH 28: BUDGET COMMITTEE: UPK & Revenue**
- **APRIL 4: DRAFT BUDGET & REVENUE**
- **APRIL 18: BUDGET ADOPTION**
- **APRIL 25: BOCES BUDGET ADOPTION**
- **MAY 2: BUDGET HEARING**
- **MAY 16: VOTE**

