

Ichabod Crane Central School District

2024-25 Budget Presentation 3

Non-Instructional Budget Proposal

Presentation by

District Business Manager Michael Brennan

February 6, 2024



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



Specific Codes used in the 2024-25 Budget

- **.16 – Non-Instructional Salaries (ERS)**
- **.2 – Equipment**
- **.4 – Contractual**
- **.49 – BOCES**
- **.5 – Supplies**
- **.9 - Debt Service/Benefits**



Non-Instructional Estimates and Actuals

- **Estimates:**

- Health Insurance
- ERS/TRS Totals
- Insurance: Property, Auto, Accidents
- Workers' Compensation Rates
- Boces

- **Actuals:**

- Salary per Rollover
- Debt Service



Non-Instructional Budget Comparison

ITEM	2023-24	2024-25	\$ INC.	%CHG
Non-Instructional Budget	\$24,769,458	\$26,121,239	\$1,351,781	5.46%

Fixed Cost (Benefits & Debt)

% Of Non-Instructional Budget = 71%

(Was 70% in 2023-24)



2024-25 Projected Non-Instructional Budget Summary

Budget Code	Amount	%CHG
Board of Education	\$106,950	5.4%
Central Administration	\$261,823	1.8%
Finance	\$418,225	4.8%
Professional Services	\$159,870	-3.4%
Central Services	\$3,610,263	2.2%
Special Items	\$551,000	1.1%
Pupil Transportation	\$2,368,968	8.2%
Other (Benefits/Debt/Transfers)	\$18,644,140	6.1%
TOTAL	\$26,121,239	5.5%



Distribution of Proposed Non-Instructional Budget

Special Items

2.1%

Pupil Transportation

9.1%

Professional Services

0.6%

Finance

1.6%

Central Administration

1.0%

Central Services

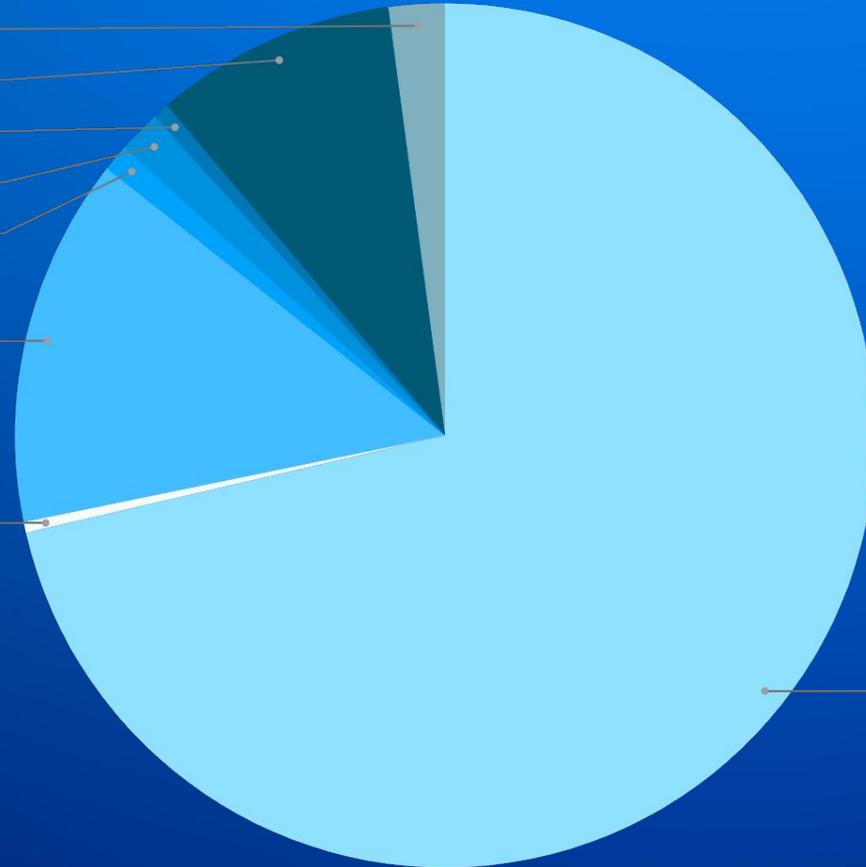
13.8%

Board of Education

0.4%

Benefits

71.4%

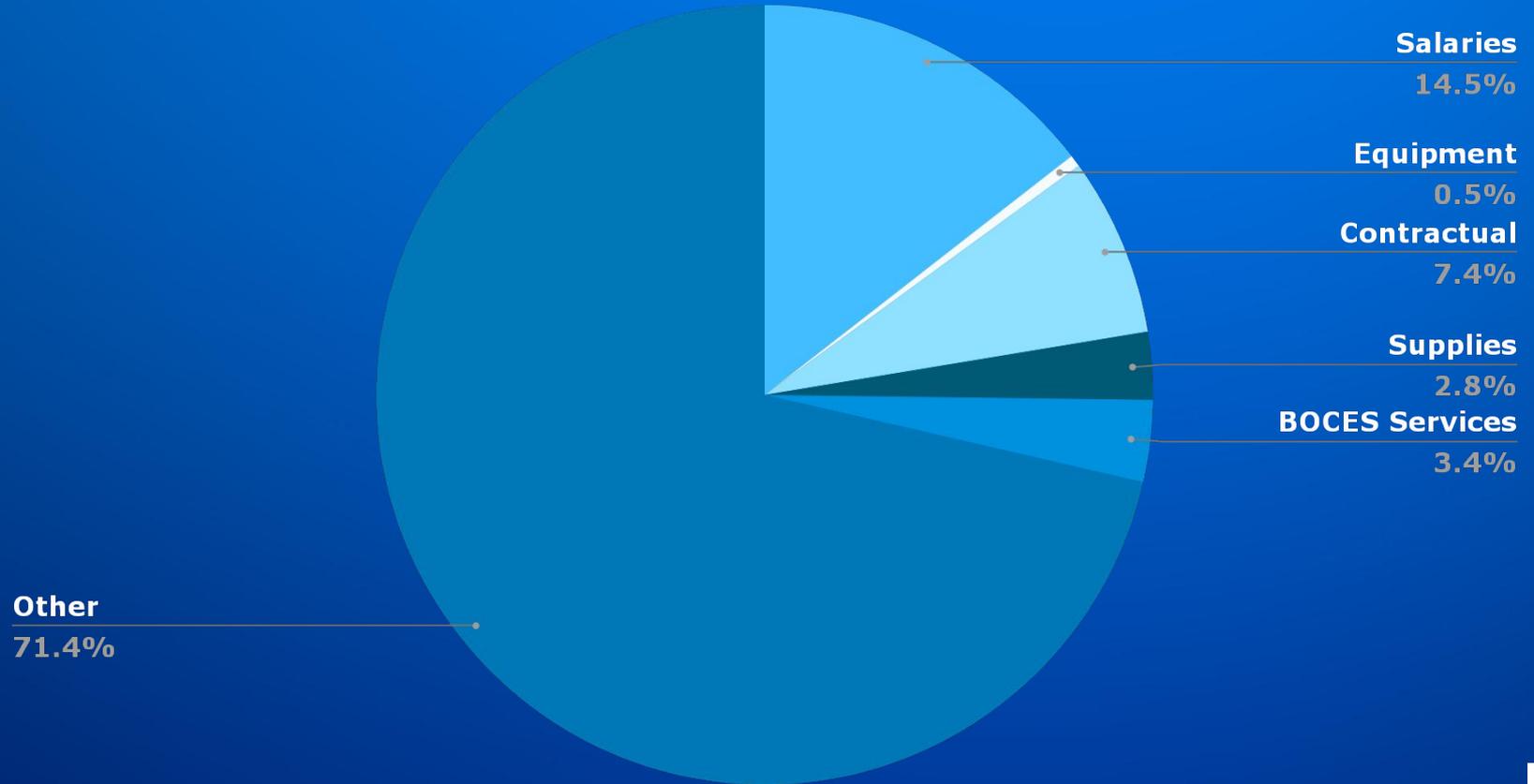


Non-Instructional Budget Summary By Function

ITEM	2023-24	2024-25	\$CHG
Salaries	\$3,611,798	\$3,786,799	\$175,001
Equipment	\$154,000	\$134,000	-\$20,000
Contractual	\$1,853,800	\$1,943,250	\$89,450
Supplies	\$695,950	\$730,950	\$35,000
BOCES Services	\$874,281	\$882,100	\$7,819
Benefits/Debt	\$17,579,629	\$18,644,140	\$1,004,511



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 Columbia County)

	2023-24	2024-25	\$CHG	%CHG
TOTAL	\$101,468	\$106,950	\$5,482	5.4%



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

	2023-24	2024-25	\$CHG	%CHG
TOTAL	\$257,120	\$261,828	\$4,703	1.8%



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 Insurance Coordination
 - Supply and Food Bidding Services

	2023-24	2024-25	\$CHG	%CHG
TOTAL	\$398,887	\$418,225	\$19,338	4.8%



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

- **Contractual – (Legal)**
 - Legal: General, Tax Certiorari, Bond
- **BOCES Services**
 - Fingerprinting Services
 - Communications Specialist
 - Printing Services - newsletters

	2023-24	2024-25	\$CHG	%CHG
TOTAL	\$165,500	\$159,870	-\$5,630	-3.4%



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 & Printing/Materials: Summary of Major Budgetary Items

- **BOCES**
 - Fire safety
 - Inspections

- **Materials And Supplies**
 - Snow Removal
 - Mep Supplies
 - Tool Replacement
 - Athletic Field Maintenance
 - Building Supplies
 - Paving Repairs



Central Services Budget Summary

ITEM	2023-24	2024-25	\$CHG
Salaries	\$1,309,689	\$1,368,813	\$59,124
Equipment	\$124,000	\$49,000	-\$75,000
Contract Services	\$1,417,300	\$1,497,100	\$79,800
Supplies	\$368,350	\$378,350	\$10,000
BOCES Services	\$313,631	\$317,000	\$3,368
TOTAL	\$3,532,970	\$3,610,263	\$77,293

Total Percent Change = 2.2%



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

ITEM	2023-24	2024-25	%CHG
Unallocated Ins.	\$16,000	\$17,000	6.25%
School Assoc. Dues	\$10,000	\$10,000	0.00%
Refunds On Real Property Taxes	\$26,000	\$26,000	0.00%
BOCES Services	\$493,014	\$498,000	1.01%
TOTAL	\$545,014	\$551,000	1.09%



Summary of Employee Benefits Budget (9000 Codes)

ITEM	2023-24	2024-25	%CHG
State Pension (ERS)	\$733,213	\$705,000	-3.85%
Teacher Pension (TRS)	\$1,766,025	\$1,937,993	9.74%
Social Security	\$1,715,000	\$1,792,847	4.54%
Workers Compensation	\$18,997	\$19,000	0.02%
Unemployment Ins.	\$36,000	\$36,000	0.00%
Medical Insurance	\$9,043,294	\$9,937,700	9.89%
TOTAL	\$13,312,529	\$14,428,540	8.38%

Total Dollar Change = \$1,116,011



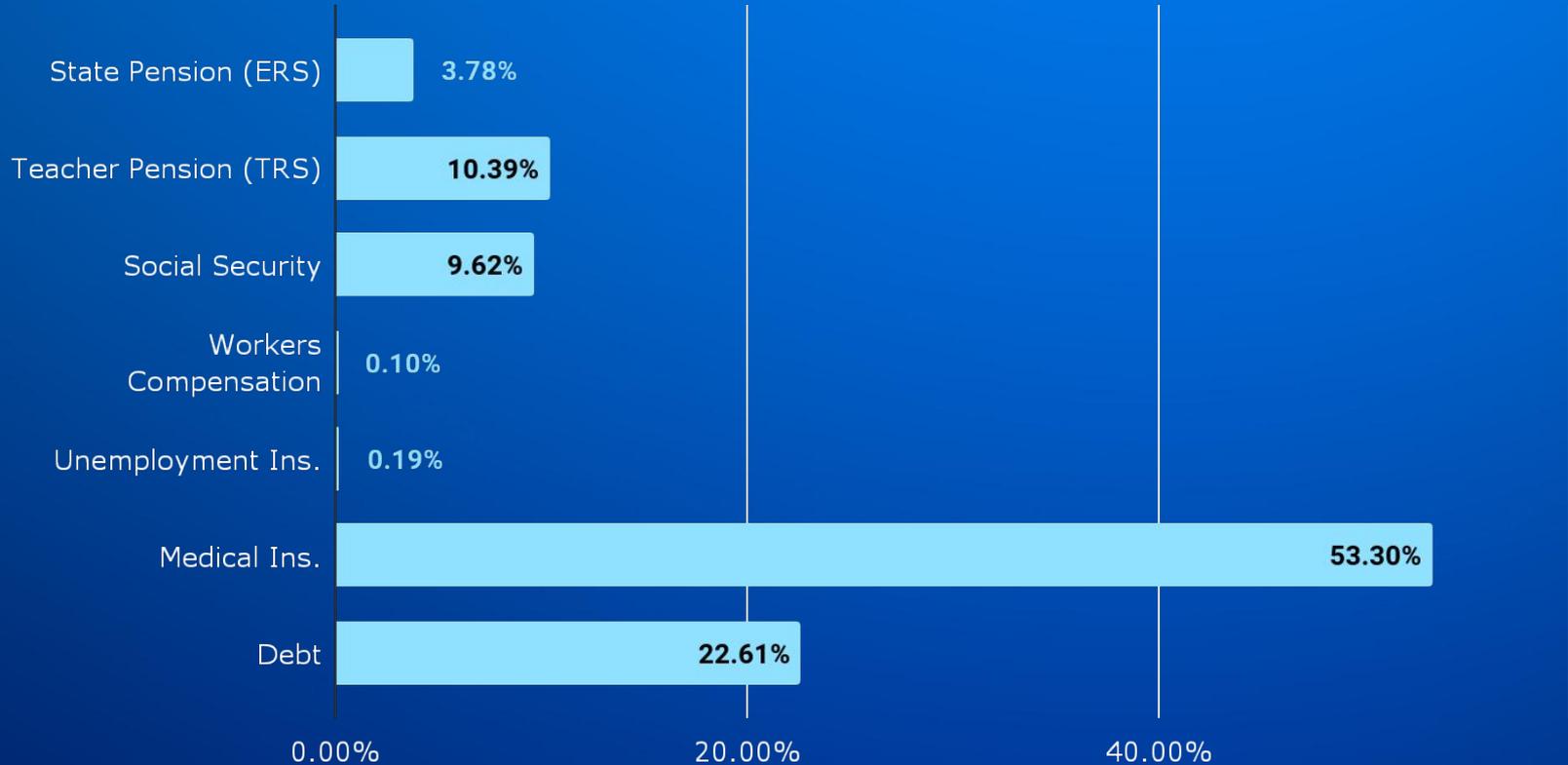
Summary of Debt Budget

ITEM	2023-24	2024-25	\$CHG
Bonds	\$3,310,857	\$3,700,000	\$389,143
Bus Debt Service	\$500,610	\$515,600	\$14,990
Other Debt Service	\$380,633	\$0	-\$380,633
TOTAL: DEBT	\$4,192,100	\$4,215,600	\$23,500

Increase of 0.56%



Summary of Benefits, Debt, Transfers Budget



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 (5000 Codes): Summary of Major Budgetary Items

- **Equipment**
 - 1 Small Bus (\$85,000)
 - Trans. Dept generates over \$100k in Shared Services Contracts

- **Materials And Supplies**
 - Tires
 - Replacement Parts
 - Tools
 - Oil Products
 - Fuel
 - Electric, Heating, Trash Removal, Water



Summary of Transportation Budget

ITEM	2023-24	2024-25	\$CHG
Salaries	\$1,622,184	\$1,716,468	\$94,284
Equipment	\$30,000	\$85,000	\$55,000
Contract Services	\$219,000	\$224,550	\$5,550
Supplies	\$314,750	\$339,750	\$25,000
BOCES	\$2,936	\$3,200	\$264
TOTAL	\$2,188,870	\$2,368,965	\$180,098

Total Percent Change = 8.2%



Bus Purchase Proposal

2024-25 Bus Proposition Proposal

(3) 72 Passenger Leonard	\$498,882
(1) 28 Passenger Trans Tech	\$85,136
Total Bus Cost	\$584,018
Estimated trade-in value	\$2,500
Total bus purchase	\$581,518
Aid Ratio = 60%	\$348,911
Net Cost	\$232,607



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	\$545,729
2024-25	\$581,518



Bus Purchase Proposal

Bus Fleet Status

- 35 Large buses in fleet
- 16 Small buses in fleet
- 5 Minivans in fleet
- 5 to be retired in 2024-25
- 51 buses with cameras
- 20 buses coming due for retirement in the next 4 years
- Average mileage per vehicle 69,835
- Fleet condition Rating
 - -Excellent = 16
 - -Good = 19
 - -Adequate = 9
 - -Fair = 6
 - -Poor = 6



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 211,145
- Average mileage for large bus retirement 108,337
- Undercarriage coating began in 2012
- Undercarriage washer purchased 2017



State Aid Updates: Jan 2024 State Aid Run

Aid Description	2023-24	2024-25	\$ Change	% Change
Foundation Aid	\$12,188,708	\$12,711,880	\$523,172	4.29%
Universal Pre-K Aid	\$541,192	\$541,192	\$0	0.00%
Boces Aid	\$1,956,360	\$1,952,638	-\$3,722	-0.19%
High Cost Excess Cost Aid	\$312,936	\$110,845	-\$202,091	-64.58%
Private Excess Cost Aid	\$217,843	\$208,066	-\$9,777	-4.49%
Hardware and Technology Aid	\$25,459	\$24,349	-\$1,110	-4.36%
Software, Textbook and Library Aid	\$130,833	\$141,302	\$10,469	8.00%
Transportation Aid (Includes Summer)	\$2,022,571	\$2,015,465	-\$7,106	-0.35%
Building Aid	\$2,349,937	\$2,622,446	\$272,509	11.60%
High Tax Aid	\$224,558	\$224,558	\$0	0.00%
Supplemental Public Excess Cost	\$2,199	\$2,199	\$0	0.00%
Total Aid	\$19,431,404	\$20,013,748	\$582,344	3.00%

Totals do not include UPK



2024-25 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)**
- **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 4 Principals/CSE for the Instructional Budget**
- **Principals/CSE Meetings with each of the District's Dept. Chairs & Team Leaders**
- **Department Chairs and Team Leaders will meet with each of their Departments**



State Aid Trends: 2024-25 Proposal

- **Overall State Aid has increased \$4.6 Million since 2019-20**
- **Foundation Aid: 63% of all State Aid. In 19-20 it was about 70%**
- **Expense Driven Aids have increased**
- **Building Aid: Has increased to 13% 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 11% or over \$820k.** (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.)



2024-25 Budget Vote

May 21, 2024

High School Gymnasium

8 a.m. - 9 p.m.

