Ichabod Crane Central School District

2024-25 Budget Presentation 4

Instructional Budget Proposal

Presentation by
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March 5, 2024

Tonight's Topics

- Instructional Areas
- Academic Overview
- Budget Summaries
- Tax Cap
- State Aid
- 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**
  - 1240 – Teaching
- **Special Apportionment Programs**
  - 2250 – Special Education Teaching
  - 2280 – Occupational Education
  - 2330 – Special School
- **Instructional Media**
  - 2610 – Library
  - 2630 – Computer Assisted Instruction

Codes continued

- **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 - Local Budget Priorities

- **Preservation of Class Sizes**
- **Significant Local Investment in Mental Health, Academic Intervention and Social Emotional Support**
  - Instructional Coach
  - School Psychologist
  - School Counselor
  - School Social Worker
  - Academic Intervention at the High School
- **Summer Programming**

ACADEMIC HIGHLIGHTS - Federal Grants

- 23-24 is the last year of the Grants period
- This year's expenses are largely salaries
- Last decisions to be made are around a math program
- All funds must be encumbered by September 30, and expensed by October 30, 2024
- Federal and State audits around use of funds compliance are ongoing

Instructional Budget Comparison

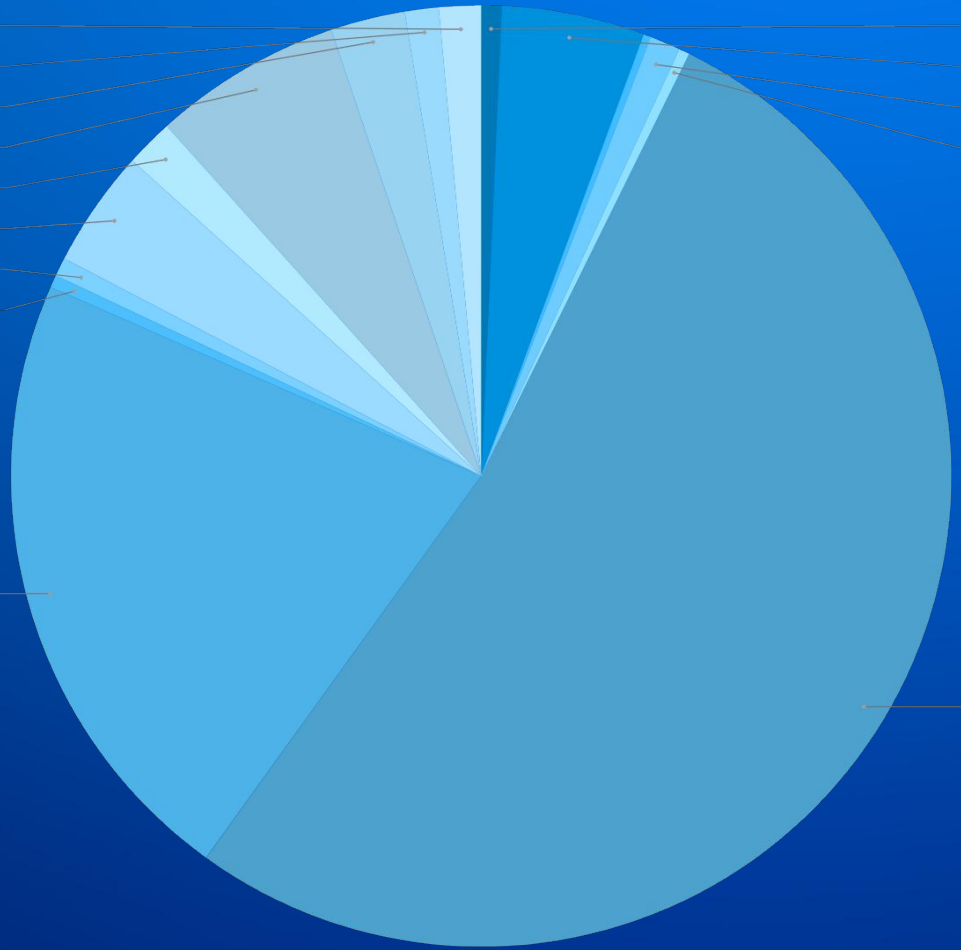
ITEM	2023-24	2024-25	$ INC.	%CHG
Instructional Budget	$23,818,166	$25,289,734	$1,471,568	6.18%

- **Includes the Retirement and Replacement of 2 Teachers**
- **Includes the addition of 5 Teachers that were previously in Stimulus Grants**

2024-25 Projected Instructional Budget By Area

Budget Code	Amount	$ Increase
Instruction, Admin, IMP	$1,745,301	-$358,073
Teaching Regular School	$13,267,893	$865,051
Special Apportionment Pgms	$6,467,413	$320,537
Teaching – Special Schools	$107,060	$86,810
Instructional Media	$2,052,782	$294,201
Pupil Personnel Services	$1,649,288	$245,931
TOTAL	**$25,289,734**	**$1,471,568**

Distribution of Proposed Instructional Budget

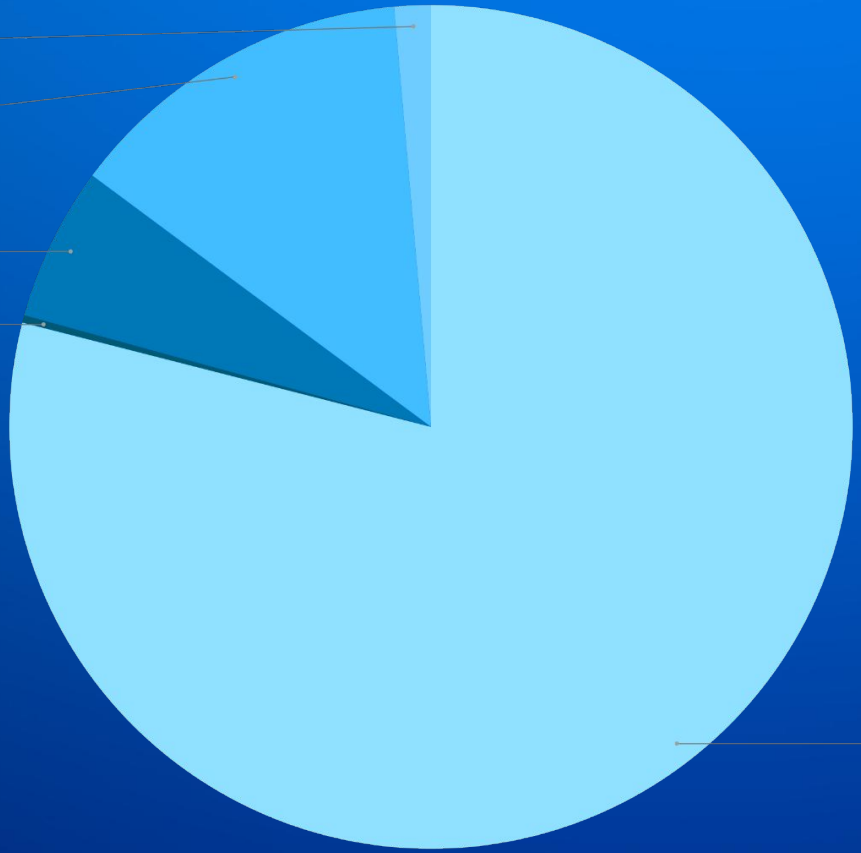


Athletics
1.4%
Health Services
1.2%
Guidance
2.6%
Computer Assisted Instruction
6.5%
Library
1.7%
Occupational Educaiton
4.0%
Social Work Services
0.6%
Special Schools
0.4%
Special Education
21.6%
Curriculum Development
0.7%
Supervision - Reg School
4.9%
Inservice Training
1.0%
Attendance
0.4%
Regular Ed
52.7%

Instructional Budget Summary By Function

ITEM	2023-24	2024-25	$CHG
Salaries	$18,342,685	$19,972,863	$1,630,178
Equipment	$26,200	$71,810	$45,610
Contractual	$1,484,644	$1,491,511	$6,867
Supplies	$306,204	$353,745	$47,541
BOCES Services	$3,625,939	$3,399,805	-$226,134

Summary of Proposed Instructional Budgetary Appropriations



Instruction/Administration 2010-2070 Codes: Summary of Major Budgetary Items

- **Salaries**
  - Principals
  - Clerical
  - In-House Training
  - CSE Director Salary
- **Contractual**
  - Association Dues
  - OM Memberships
- **Supplies**
  - Building Supplies
  - Office Supplies
- **BOCES**
  - Substitute/Attendance System
  - Data Coordinator
  - Staff Development
  - Student Software Programs

Instruction/Administration Budget Summary

ITEM	2023-24	2024-25	$CHG
Salaries	$1,387,505	$1,501,806	$114,302
Contract Services	$47,500	$47,500	$0
Supplies	$17,435	$17,635	$200
BOCES Services	$650,934	$178,360	-$472,574
TOTAL	**$2,103,374**	**$1,745,301**	**-$358,073**

Total % Change = -17%

Teaching Regular School – 2110 Codes Summary of Major Budgetary Items

- **Salaries**
  - K-12 Teaching
  - Substitutes
- **Contractual**
  - Field Trips
  - Instrument Repair
  - Conferences
  - Tutoring
- **Materials**
  - Classroom Supplies
- **Textbooks/Tuition**
  - K-12 Texts & Consumables
  - Regents Review Books
  - Out-of-District Placements
- **BOCES**
  - Arts and Education Program
  - Alternative Education
  - Explore Enrich Program

Teaching Regular School Budget Summary

ITEM	2023-24	2024-25	$CHG
Salaries	$11,671,522	$12,541,364	$869,841
Contract Services	$288,760	$294,710	$5,950
Supplies	$207,821	$206,820	-$1,002
BOCES Services	$234,739	$225,000	-$9,739
TOTAL	**$12,402,843**	**$13,267,894**	**$865,051**

Total % Change = 6.98%

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

ITEM	2023-24	2024-25	$CHG
Salaries	$6,146,876	$6,467,413	$320,537
Private Contract Services	$686,000	$689,000	$3,000
Supplies	$28,000	$33,000	$5,000
BOCES	$1,901,232	$1,874,066	-$27,166
TOTAL	**$6,146,876**	**$6,467,413**	**$320,537**

Total % Change = 5.22%

Instructional Media: Codes 2610 - 2630 – Summary of Major Budgetary Items

- **Salaries**
  - Librarians
  - IT Staff
- **Equipment**
  - IT Hardware
- **Contractual**
  - Software
- **Materials & Supplies**
  - Library Materials
  - IT Supplies
- **BOCES Services**
  - Library Software
  - Printer & Copier Leases
  - Internet
  - Distance Learning

Instructional Media Budget Summary

ITEM	2023-24	2024-25	$CHG
Salaries	$581,392	$574,665	-$6,727
Equipment	$26,200	$71,810	$45,610
Contracted Services	$240,465	$225,052	-$15,413
Supplies	$54,375	$58,875	$4,500
BOCES	$786,654	$1,070,000	$283,346
TOTAL	**$1,741,466**	**$2,052,782**	**$311,316**

Pupil Personnel Services – Summary of Major Budgetary Items

- **Salaries**
  - Guidance Office
  - Attendance Clerks
  - Extra Class Advisors
  - Nurses
  - Coaches
  - Social Workers
- **Contractual**
  - Health Services Contracts
  - Athletics Officials
  - Physician Fees
  - League Dues
- **Materials**
  - Guidance Department Supplies
  - Nursing Supplies
  - Athletic Supplies

Pupil Personnel Services Budget Summary

ITEM	2023-24	2024-25	$CHG
Salaries	$1,150,623	$1,378,123	$227,500
Contract Services	$221,919	$235,250	$13,331
Supplies	$30,815	$35,915	$5,100
TOTAL	**$1,403,357**	**$1,649,288**	**$245,931**

Tax Cap

- **Tax Cap Maximum of 3.45% - Filed with OSC on 3/1**
  - $27,610,650 of Revenue
  - Prior Year 2.94% - a prior year levy would be $27,477,201
- **5-year Average = 2.75%**
- **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 %
23-24	2.94	65
22-23	2.3	66
21-22	2.95	69
20-21	2.57	62
19-20	2.7	62
18-19	2.59	71
17-18	1.47	75
16-17	0.67	69
15-16	2.59	65
14-15	2	67
AVERAGE	2.3	67.10

State Aid Updates

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	-
Boces Aid	$1,956,360	$1,957,638	$1,278	0.07%
High Cost Excess Cost Aid	$312,936	$150,798	-$162,138	-51.81%
Private Excess Cost Aid	$220,066	$201,715	-$18,351	-8.34%
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	$2,020,465	-$2,106	-0.10%
Building Aid	$2,600,917	$2,622,446	$21,529	0.83%
High Tax Aid	$224,558	$224,558	$0	0.00%
Supplemental Public Excess Cost	$2,199	$2,199	$0	0.00%
Expense Aids Subtotal	**$7,495,899**	**$7,345,470**	**-$150,429**	**-2.01%**
TOTAL	**$19,684,607**	**$20,057,350**	**$372,743**	**1.89%**

How To Close A Deficit Gap

- **Additional Revenue**
  - State Aid adjustment with final Governor Budget due April 1
- **Budget Reductions**
  - Decrease budgeting across all Contractual and Supply Lines. A 5-10% decrease would result in a savings of $400-$800k
- **Additional Retirements**
  - Deadline is March 31 for teachers
- **Grant-Funded Positions**
  - Do not include all or some of the 5 positions that were previously grant funded
- **Estimates**
  - Health Insurance - final rates are due at the end of March
  - IT - still working through all the pricing
  - BOCES - some of the current figures are actual, some are based on Rollover
- **Increase Reserves**
  - Include additional Reserve Funds

Upcoming Budget Development

Board of Education Presentations and Dates

- **March 26:** Budget and Finance Committee Meeting – Revenue
- **April 9:** Draft Budget Presentation
- **April 23:** 24-25 Anticipated Budget Adoption and BOCES Budget Adoption
- **May 7:** Budget Hearing
- **May 21:** Budget Vote

2024-25 Budget Vote

May 21, 2024

High School Gymnasium

8 a.m. - 9 p.m.

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