

Ichabod Crane Central School District

# 2025-26 Budget Presentation 3

## Non-Instructional Budget Proposal

Presentation by

District Business Manager Michael Brennan

February 4, 2025



# Tonight's Topics

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- **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

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- **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 2025-26 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
  - Equipment
- **Actuals:**
  - Salary per Rollover
  - Debt Service



# Non-Instructional Budget Comparison

ITEM	2024-25	2025-26	\$ INC.	%CHG
Non-Instructional Budget	\$25,558,728	\$27,045,900	\$1,487,172	5.82

**Fixed Cost (Benefits & Debt)**

**% Of Non-Instructional Budget = 73%**

**(Was 71% in 2024-25)**



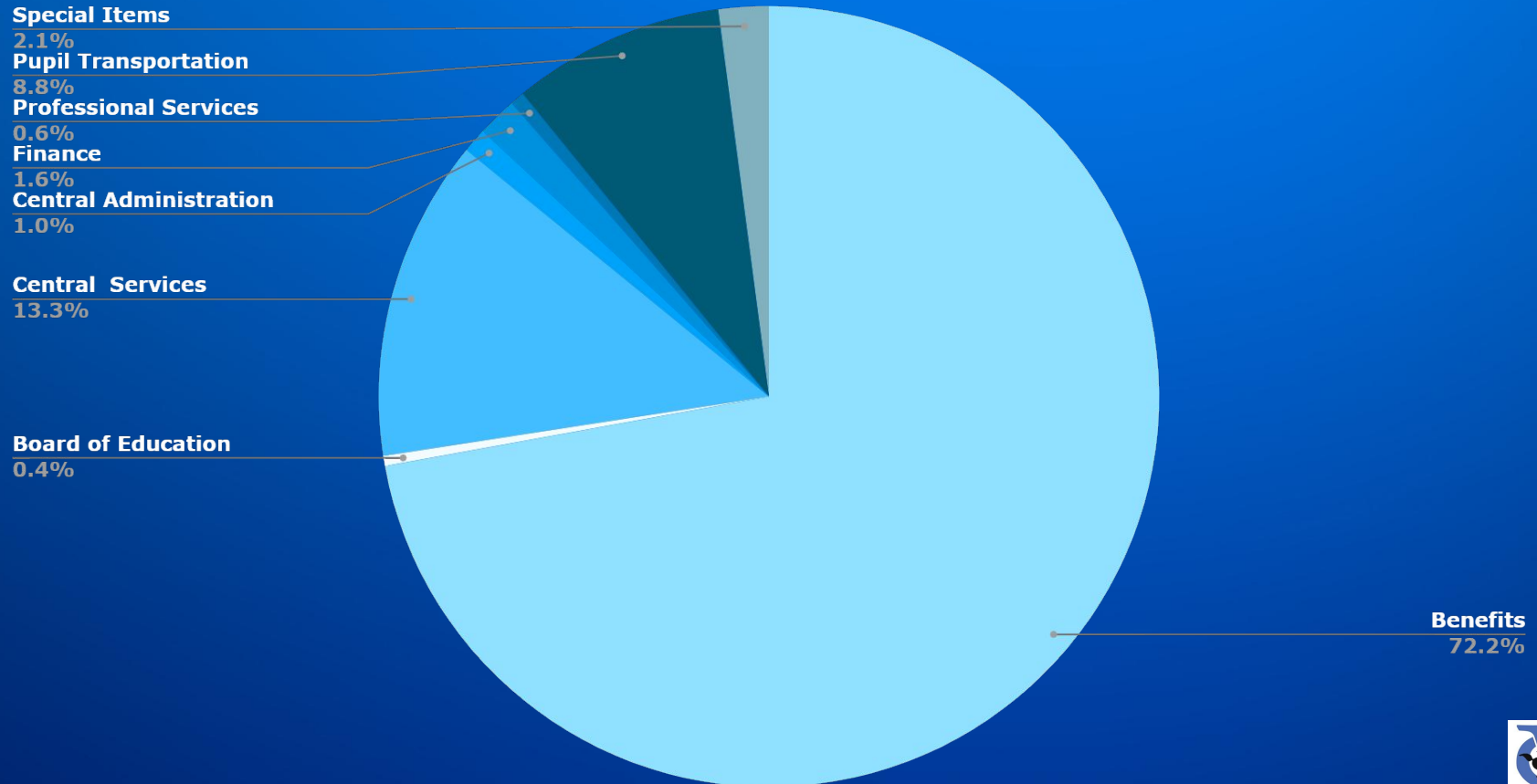


# 2025-26 Projected Non-Instructional Budget Summary

<b>Budget Code</b>	<b>Amount</b>	<b>%CHG</b>
Board of Education	\$113,107	5.8%
Central Administration	\$273,647	4.5%
Finance	\$443,841	5.1%
Professional Services	\$159,810	-1.6%
Central Services	\$3,601,229	3.6%
Special Items	\$562,685	1.5%
Pupil Transportation	\$2,377,862	6.5%
Other (Benefits/Debt/Transfers)	\$19,513,719	6.4%
<b>TOTAL</b>	<b>\$27,045,900</b>	<b>5.8%</b>



# Distribution of Proposed Non-Instructional Budget

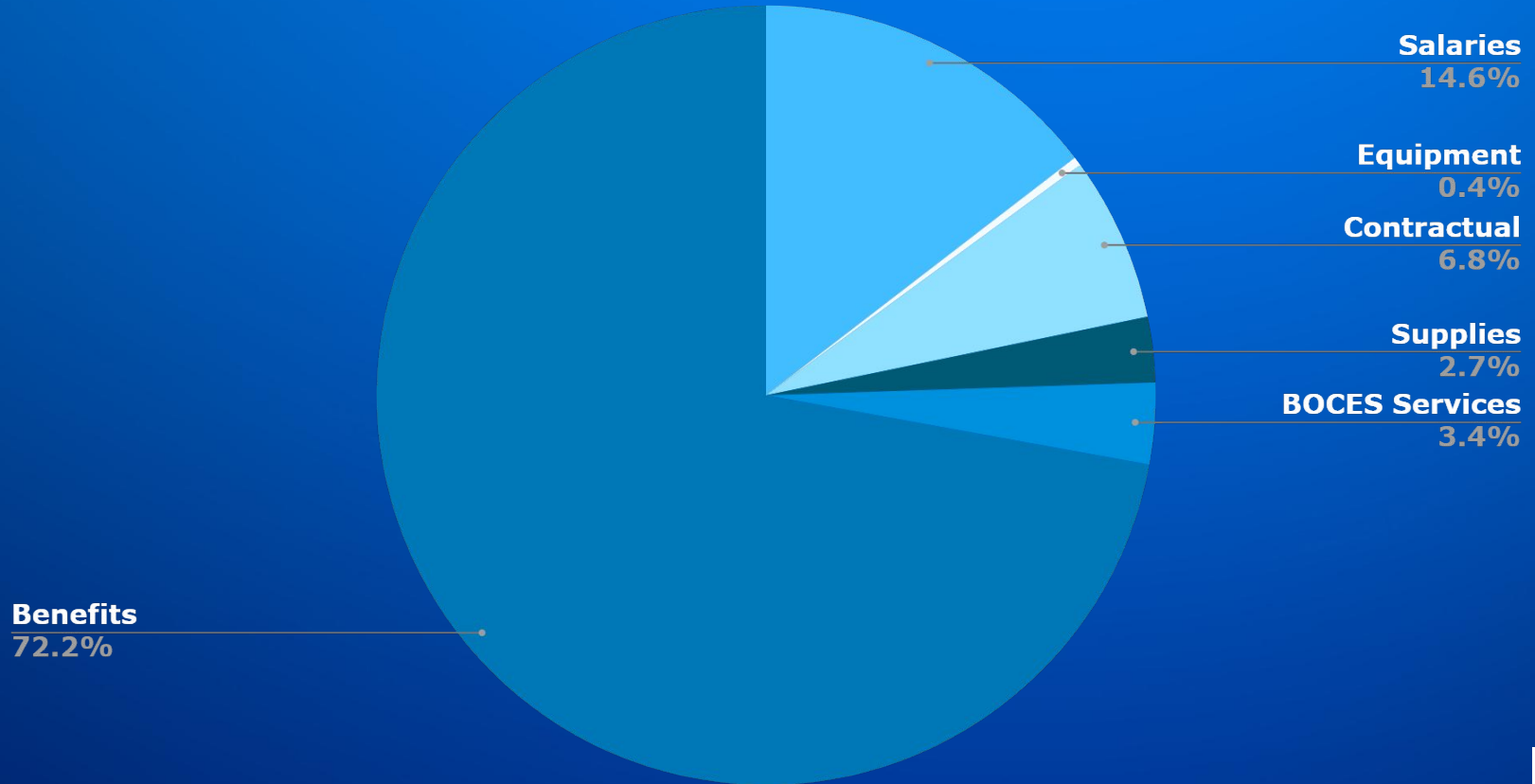


# Non-Instructional Budget Summary By Function

ITEM	2024-25	2025-26	\$CHG
Salaries	\$3,760,755	\$3,939,430	\$178,675
Equipment	\$49,000	\$101,000	52,000
Contractual	\$1,797,750	\$1,846,500	\$48,750
Supplies	\$710,950	\$732,782	\$21,832
BOCES Services	\$899,192	\$912,469	\$13,277
Benefits/Debt	\$18,341,080	\$19,513,719	\$1,172,639



# 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

	<b>2024-25</b>	<b>2025-26</b>	<b>\$CHG</b>	<b>%CHG</b>
<b>TOTAL</b>	\$106,950	\$113,107	\$6,157	5.8%



# 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

	<b>2024-25</b>	<b>2025-26</b>	<b>\$CHG</b>	<b>%CHG</b>
TOTAL	\$261,823	\$273,647	\$11,824	4.5%



# Finance-Business Administration (1300 Codes): Summary of Major Budgetary Items

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- **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

	<b>2024-25</b>	<b>2025-26</b>	<b>\$CHG</b>	<b>%CHG</b>
TOTAL	\$422,400	\$443,841	\$21,441	5.1%



## 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

	<b>2024-25</b>	<b>2025-26</b>	<b>\$CHG</b>	<b>%CHG</b>
TOTAL	\$162,370	\$159,810	-\$2,560	-1.6%



## 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
- **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

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- **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	2024-25	2025-26	\$CHG
Salaries	\$1,368,813	\$1,439,379	\$70,466
Equipment	\$49,000	\$51,000	\$2,000
Contract Services	\$1,359,600	\$1,402,600	\$43,000
Supplies	\$378,350	\$384,850	\$6,500
BOCES Services	\$320,000	\$323,500	\$3,500
<b>TOTAL</b>	<b>\$3,475,763</b>	<b>\$3,601,229</b>	<b>\$125,466</b>

**Total Percent Change = 3.61%**



## 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

<b>ITEM</b>	<b>2024-25</b>	<b>2025-26</b>	<b>%CHG</b>
Unallocated Ins.	\$17,000	\$17,000	0.0%
School Assoc. Dues	\$10,000	\$10,500	5.0%
Refunds On Real Property Taxes	\$23,500	\$23,500	0.0%
BOCES Services	\$504,092	\$511,685	1.5%
<b>TOTAL</b>	<b>\$554,592</b>	<b>\$562,685</b>	<b>1.45%</b>



## Summary of Employee Benefits Budget (9000 Codes)

ITEM	2024-25	2025-26	%CHG
State Pension (ERS)	\$699,000	\$719,000	2.86%
Teacher Pension (TRS)	\$1,885,781	\$1,942,000	2.98%
Social Security	\$1,792,488	\$1,824,000	1.76%
Workers Compensation	\$45,264	\$48,000	6.05%
Unemployment Ins.	\$36,000	\$36,000	0.00%
Medical Insurance	\$9,576,947	\$10,845,759	13.25%
<b>TOTAL</b>	<b>\$14,035,480</b>	<b>\$15,414,759</b>	<b>9.83%</b>

**Total Dollar Change = \$1,379,279**





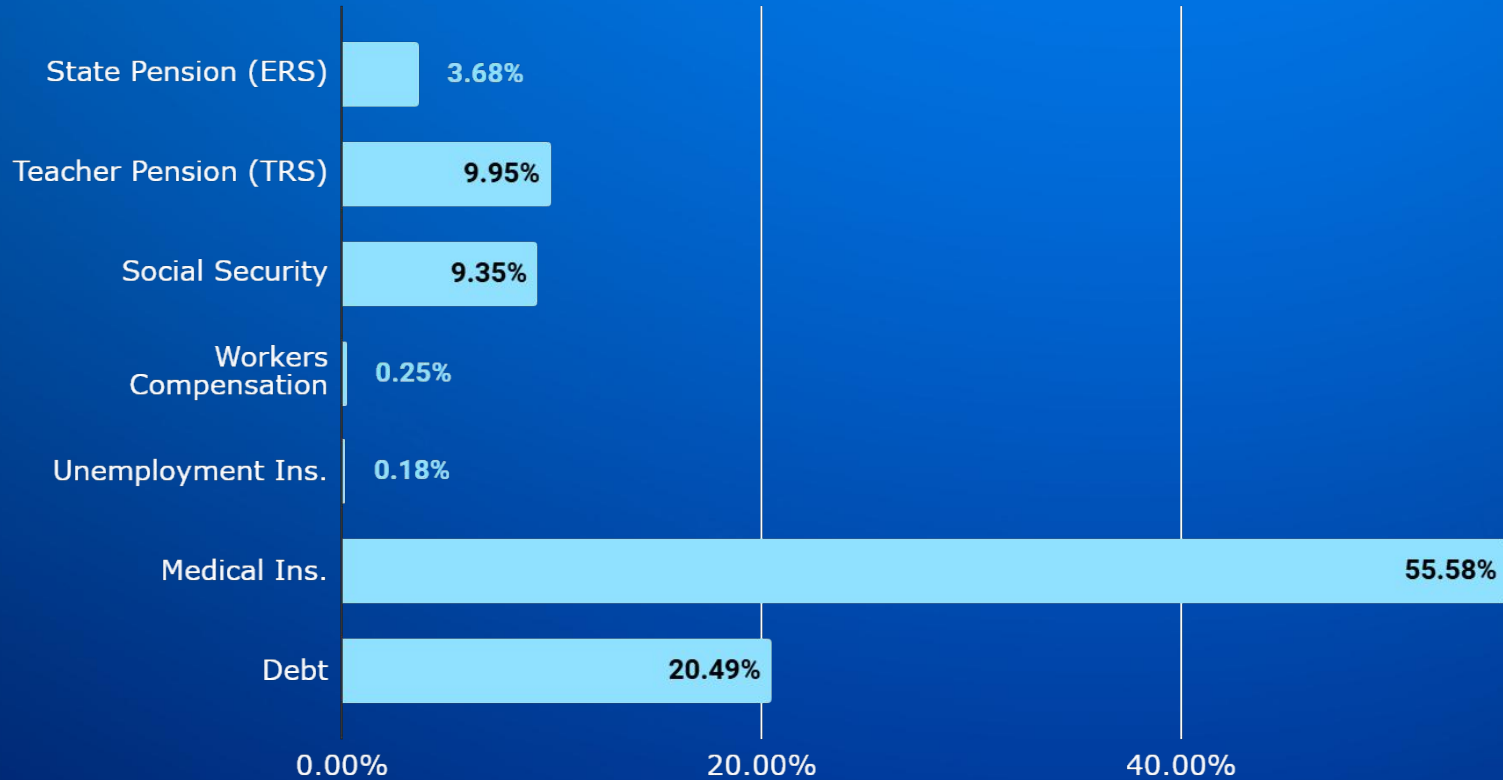
## Summary of Debt Budget

ITEM	2024-25	2025-26	\$CHG
Bonds	\$3,790,000	\$3,071,945	-\$718,055
Bus Debt Service	\$515,600	\$546,378	\$30,778
Other Debt Service	\$0	\$380,637	\$380,637
<b>TOTAL: DEBT</b>	<b>\$4,305,600</b>	<b>3,998,960</b>	<b>-\$306,640</b>

**Decrease of 7.12%**



# 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 Electric Bus (\$120,000)
  - Trans. Dept generates over \$145k in Shared Services Contracts
- **Materials And Supplies**
  - Tires
  - Replacement Parts
  - Tools
  - Oil Products
  - Fuel
  - Electric, Heating, Trash Removal, Water



## Summary of Transportation Budget

ITEM	2024-25	2025-26	\$CHG
Salaries	\$1,686,250	\$1,761,862	\$75,612
Equipment	\$0	\$158,712	\$158,712
Contract Services	\$224,550	\$228,450	\$3,900
Supplies	\$319,750	\$334,150	\$14,400
BOCES	\$3,200	\$3,400	\$200
<b>TOTAL</b>	<b>\$2,233,750</b>	<b>\$2,486,574</b>	<b>\$252,824</b>

**Total Percent Change = 11.31%**



# Bus Purchase Proposal

## 2025-26 Bus Proposition Proposal

(3) Large Bluebird Gas Buses	\$544,794
(1) Small Bluebird Gas Bus	\$108,712
<b>Total Bus Cost</b>	<b>\$653,506</b>
Estimated trade-in value	\$3,500
<b>Total Bus Purchase</b>	<b>\$650,006</b>
Aid Ratio = 60%	\$390,003
<b>Net Cost</b>	<b>\$260,003</b>



# Bus Purchase Proposal

## Bus Proposition History

<b>2019-20</b>	<b>\$475,665</b>
<b>2020-21</b>	<b>\$444,388</b>
<b>2021-22</b>	<b>\$441,333</b>
<b>2022-23</b>	<b>\$443,926</b>
<b>2023-24</b>	<b>\$545,729</b>
<b>2024-25</b>	<b>\$665,654</b>
<b>2025-26</b>	<b>\$650,006</b>



# Bus Purchase Proposal

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## Bus Fleet Status

- 35 Large buses in fleet
- 16 Small buses in fleet
- 4 Minivans in fleet
- 3-5 to be retired in 2025-26
- 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 = 15
  - Good = 18
  - Adequate = 9
  - Fair = 7
  - Poor = 6





## 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: 215,185
- Average mileage for large bus retirement: 107,468
- Undercarriage coating began in 2012
- Undercarriage washer purchased 2017



# State Aid Updates: Jan 2024 State Aid Run

Aid Description	2024-25	2025-26	\$ Change	% Change
Foundation Aid	\$12,652,500	\$12,896,430	\$243,930	1.93%
Universal Pre-K Aid	\$541,192	\$541,192	\$0	0.00%
Boces Aid	\$1,972,658	\$1,721,099	-\$251,559	-12.75%
High Cost Excess Cost Aid	\$195,655	\$168,103	-\$27,552	-14.08%
Private Excess Cost Aid	\$218,046	\$206,875	-\$11,171	-5.12%
Hardware and Technology Aid	\$23,923	\$22,673	-\$1,250	-5.23%
Software, Textbook and Library Aid	\$138,918	\$142,966	\$4,048	2.91%
Transportation Aid (Includes Summer)	\$2,039,640	\$1,990,280	-\$49,360	-2.42%
Building Aid	\$2,632,446	\$2,477,709	-\$154,737	-5.88%
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>\$20,100,543</b>	<b>\$19,852,892</b>	<b>-\$247,651</b>	<b>-1.23%</b>

Totals do not include UPK



## State Aid Trends: 2025-26 Proposal

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- **District has been moved from a status of Formula to Hold Harmless**
- **Foundation Aid: Increased 2% in initial State Budget**
- **Since 2021-22 F.A. has increased \$1,768,000**
- **Expense Driven Aids have decreased this year due less spending a decreased aid ratios (BOCES, Transportation, Special Education)**
- **Building Aid: Will continue to follow Debt Service**
- **Building aid ratio remains unchanged at 72.5%**
- **As of 2024-25 Debt was approximately 8.5% of overall budget or 2.1% after applied Building Aid**



# 2025-26 Scheduled Budget Planning Events Summary

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- **4 Budget Committee Meetings (Jan , Feb, March, April)**
- **7 Board of Education Meeting Presentations (Dec, Jan, Feb, March, April (2), May)**
- **8 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**



# 2025-26 Budget Vote

May 20, 2025

High School Gymnasium

8 a.m. - 9 p.m.

