

Ichabod Crane Central School District

# 2025-26 Budget Presentation 4

## Instructional Budget Proposal

Presentation by:  
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March 4, 2025



# Tonight's Topics

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- **Instructional Areas**
- **Budget Summaries**
- **Revenue Updates: Tax Cap & State Aid**
- **Deficit Analysis**
- **Academic Overview**
- **Next Steps**



# Instructional Budget Areas

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- **Curriculum Development, Administration & Improvement**
- **Teaching Regular School**
- **Special Apportionment Programs**
- **Instructional Media**
- **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
- **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



# Instructional Budget Comparison

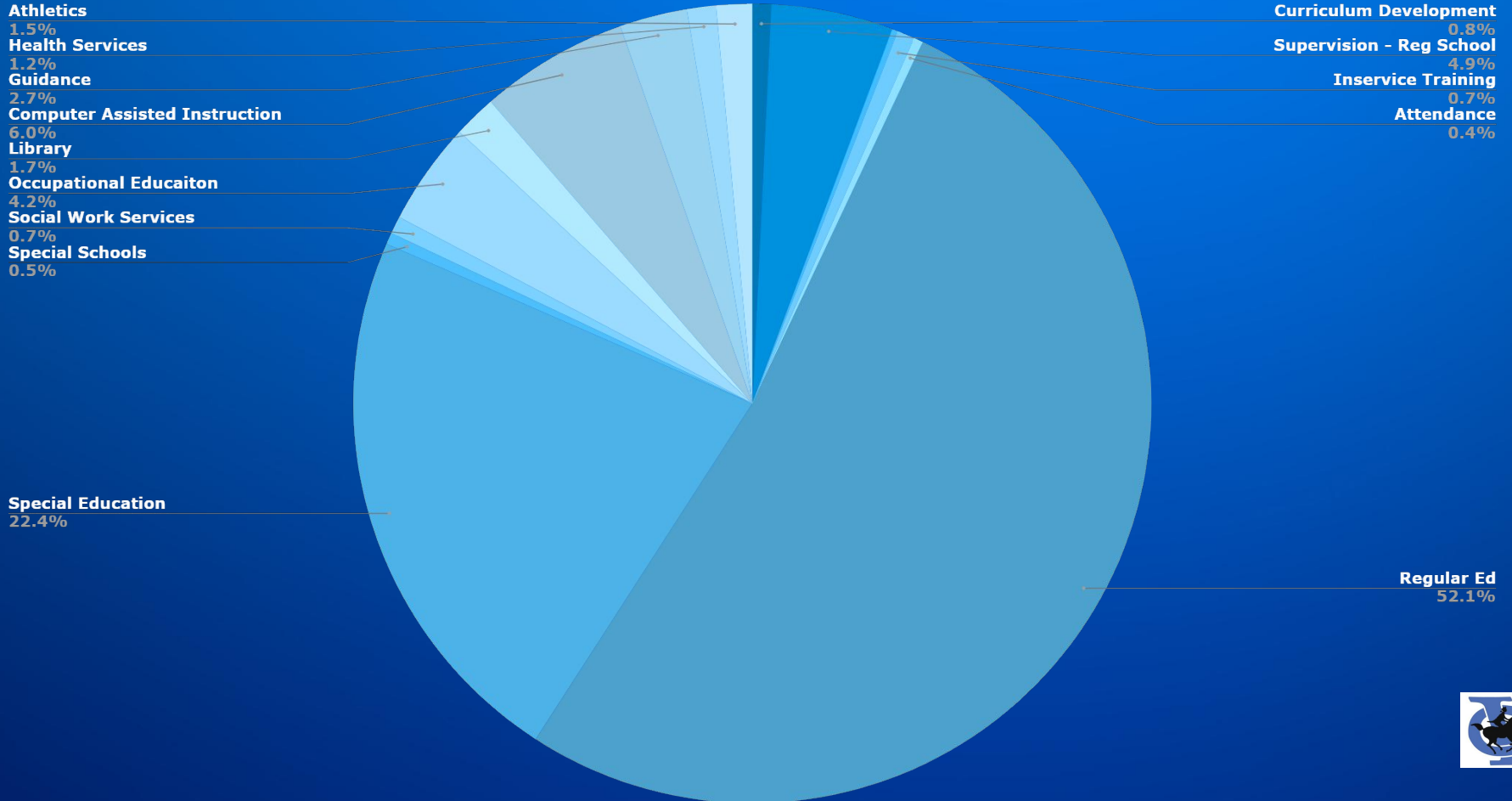
ITEM	2024-25	2025-26 (proposed)	\$ INC.	%CHG
Instructional Budget	\$24,628,285	\$25,559,215	\$930,930	3.78%



# 2025-26 Projected Instructional Budget By Area

Acct. Code	Account Name	Budget 2024-25	Budget 2025-26	\$ Change	% Change
2010	CURRICULUM DEVELOPMENT	\$178,352	\$194,483	\$16,131	9.0%
2020	SUPERVISION - REG SCHOOL	\$1,235,817	\$1,254,188	\$18,371	1.5%
2040	SUPERVISION - SPECIAL SCHOOL	\$3,700	\$3,800	\$100	2.7%
2060	RESEARCH, PLANNING, EVAL	\$60,410	\$58,523	-\$1,887	-3.1%
2070	INSERVICE TRAINING	\$249,522	\$180,444	-\$69,078	-27.7%
2110	REGULAR ED	\$12,940,545	\$13,261,454	\$320,909	2.5%
2250	SPECIAL EDUCATION	\$5,213,753	\$5,703,465	\$489,712	9.4%
2280	OCCUPATIONAL EDUCATION	\$1,005,167	\$1,061,881	\$56,714	5.6%
2330	SPECIAL SCHOOLS	\$75,560	\$119,050	\$43,490	57.6%
2610	LIBRARY	\$421,659	\$441,742	\$20,083	4.8%
2630	COMPUTER ASSISTED INSTRUCTION	\$1,587,613	\$1,529,774	-\$57,839	-3.6%
2805	ATTENDANCE	\$93,479	\$97,646	\$4,167	4.5%
2810	GUIDANCE	\$644,937	\$697,854	\$52,917	8.2%
2815	HEALTH SERVICES	\$293,623	\$298,664	\$5,041	1.7%
2825	SOCIAL WORK SERVICES	\$162,000	\$180,347	\$18,347	11.3%
2850	CO-CURRICULAR ACTIVITIES	\$91,900	\$98,900	\$7,000	7.6%
2855	ATHLETICS	\$363,348	\$370,000	\$6,652	1.8%

# Distribution of Proposed Instructional Budget



# Instructional Budget Summary By Function

<b>ITEM</b>	<b>2024-25</b>	<b>2025-26</b>	<b>\$CHG</b>
Salaries	\$19,561,109	\$20,795,870	\$1,234,761
Equipment	\$51,810	\$58,000	\$6,190
Contractual	\$1,455,112	\$1,235,682	-\$219,430
Supplies	\$345,957	\$332,345	-\$13,612
BOCES Services	\$3,214,297	\$3,137,318	-\$76,979





# Summary of Proposed Instructional Budgetary Appropriations

**Supply & Materials - 500's**

1.3%

**BOCES - 490**

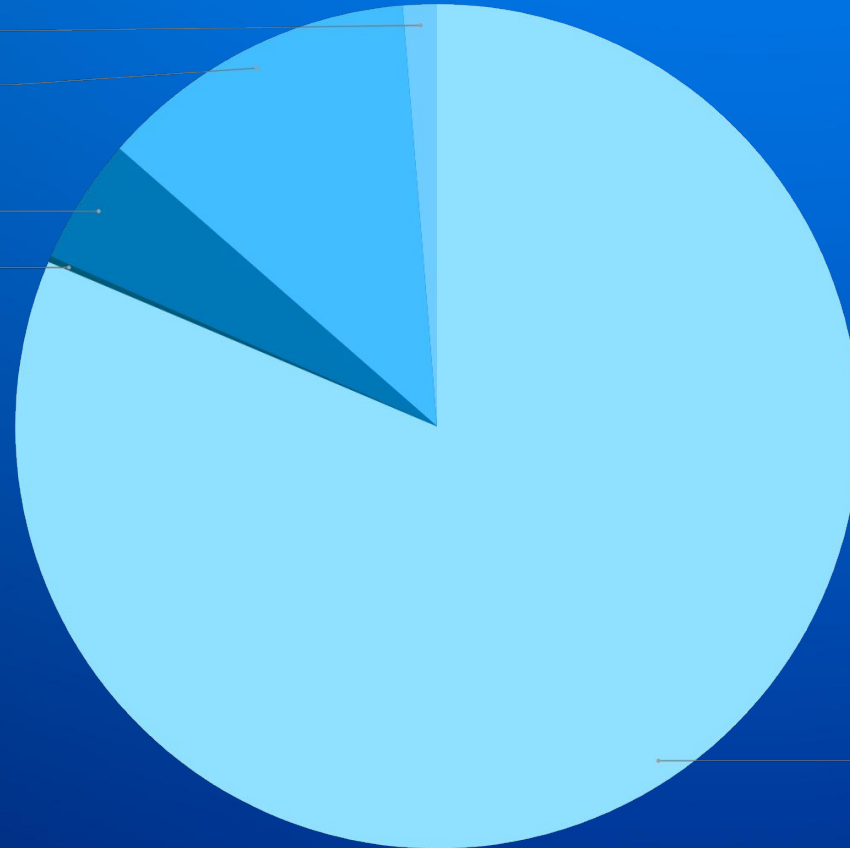
12.3%

**Contractual - 400's**

4.8%

**Equipment - 200's**

0.2%



**Salary - 100's**

81.4%



# Tax Cap

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- **Tax Cap Maximum of 3.11% - Filed with OSC on 3/1**
  - \$28,333,107 of Revenue
  - Prior Year 2.95% - a prior year levy would be \$28,287,778
- **5-year Average = 2.75%**
- **Does not exceed the maximum allowable**
- **District has never exceeded tax cap maximum levy**



# Tax Levy History

Levy Rate & Voter Approval		
Year	Tax Levy %	Vote Pass %
2024-25	2.95	66
2023-24	2.94	65
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



# State Aid Updates

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	-
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>Expense Aids Subtotal</b>	<b>\$7,448,043</b>	<b>\$6,956,462</b>	<b>-\$491,581</b>	<b>-6.60%</b>
<b>Total Aid</b>	<b>\$20,100,543</b>	<b>\$19,852,892</b>	<b>-\$247,651</b>	<b>-1.23%</b>



# Revenue Draft Summary

Revenue Projection Summary				
Description	2024-25	2025-26	Change (\$)	Change (%)
Tax Levy	\$27,477,201	\$28,333,107	\$855,906	3.11%
<i>State Aid Total</i>	\$20,100,543	\$19,852,892	-\$247,651	-1.23%
Other Revenue	\$1,703,000	\$1,753,000	\$50,000	2.94%
Debt Serv, Reserves, Appr. FB	\$906,269	\$791,001	-\$115,268	-12.72%
<b>Totals</b>	<b>\$50,187,013</b>	<b>\$50,730,000</b>	<b>\$542,987</b>	<b>1.08%</b>



# Draft Budget 1

## What was Included on the First Draft Budget?

- All current Teachers, TAs, Monitors, Principals, Aides & Support Staff
- All programming as it currently exists
- 9 Teacher Retirements
- 9 Teacher Replacements at \$65k
- Additional 2 Sped Teachers at \$65k each
- Maintained Literacy Coach
- Added Math Coach at \$65k
- All Principal materials & supplies requests as proposed in initial budget meetings

## What was Removed from the First Draft Budget?

- Title Grants and 611/619 grants = \$665k moved to Grants Fund
- \$219k of Health Insurance moved to Cafe Fund
- \$120k Electric Bus
- Trimmed \$10k from Initial Business Office Budget
- Trimmed \$20k from Initial Transportation Budget
- Trimmed \$20k from Initial Maintenance Budget

### **FIRST DRAFT**

\$53,893,586 = Appropriations

\$50,730,000 = Revenue

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**\$3,163,586 = Deficit**



# Draft Budget 2

## Reductions Included in Second Draft:

- Did not replace one retiring 4th Grade teacher
- Did not replace one retiring 5th Grade teacher
- Did not replace Literacy coach
- Moved Math Coach to Title II Grant
- Reduced IT budget by \$200k
- Reduced Assistant Superintendent budget \$50k
- Reduced Textbooks by \$20k
- Summer School reduction of \$20k
- Moved the two (2) added Sped positions into 611 Grant
- Reduced Supplies districtwide by 20% or \$200k
- Any staff not replaced also reduced Health Insurance, Social Security and TRS

### **SECOND DRAFT**

\$52,834,724 = Appropriations

\$50,730,000 = Revenue

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**\$2,104,724 = Deficit**



# Draft Budget 2 Summary

ACCOUNT CATEGORY	2024-25	2025-26 Proposed	\$ CHANGE	% CHANGE
Administrative/Facilities (1000's)	\$4,983,898	\$5,124,339	\$140,441	2.82%
Instructional (2000's)	\$24,628,285	\$25,559,215	\$930,930	3.78%
Transportation (5000's)	\$2,233,750	\$2,357,862	\$124,112	5.56%
Benefits (9000's)	\$14,035,480	\$15,994,348	\$1,958,868	13.96%
Debt (9700's)	\$4,305,600	\$3,998,960	\$-306,640	-7.12%
LESS 20% DISTRICT SUPPLIES	\$0	\$-200,000	\$-200,000	
<b>TOTALS</b>	<b>\$50,187,013</b>	<b>\$52,834,724</b>	<b>\$2,647,711</b>	<b>5.28%</b>





# How To Close A Deficit Gap

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- **Additional Revenue**

- State Aid adjustment with final Governor Budget due April 1
- Pierce the tax cap with a supermajority
- Include additional Reserve Funds

- **Budget Reductions**

- Further review of summer programming
- Decrease of equipment lines
- Close review of non-essential programming

- **Staffing Reductions**

- Review of all positions - instructional and non-instructional
- Close scrutiny of all retirements and resignation - attrition.

- **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



## Sustaining Investments in Program and Services

- **Continuation of ESSER-Funded Positions:**
  - Instructional Coach
  - School Psychologist
  - School Counselor
  - School Social Worker
  - Academic Intervention at the High School
- **Computer Science for All**
- **Science Education in grades K-8**



# ACADEMIC HIGHLIGHTS - Annual Grant Funding

- **Title Grants: I, II, III, IV**
  - AIS teachers
  - Professional Development,
  - ENL Programming and Supports
  - Teacher Leaders, Suicide Prevention
- **IDEA/Special Education funding: 611 and 619**
  - Teachers, Para-professionals, Support Staff, Training, Materials



# Upcoming Budget Development

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## Board of Education Presentations and Dates

- **March 25:** Budget and Finance Committee Meeting – Revenue
- **April 8:** Draft Budget Presentation
- **April 22:** 25-26 Anticipated Budget Adoption and BOCES Budget Adoption
- **May 6:** Budget Hearing
- **May 20:** Budget Vote



# 2025-26 Budget Vote

May 20, 2025

High School Gymnasium

8 a.m. - 9 p.m.

