



ICHABOD CRANE CENTRAL SCHOOL DISTRICT

CHATHAM • GHENT • NASSAU • KINDERHOOK • STUYVESANT • SCHODACK • STOCKPORT

2021-22 Budget Presentation #4

Instructional Budget
March 2, 2021

Tonight's Topics

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



INSTRUCTIONAL BUDGET COMPARISON

<u>ITEM</u>	<u>2020-21</u>	<u>2021-22</u>	<u>\$ INC.</u>	<u>%CHG</u>
INSTRUCTIONAL BUDGET	\$22,470,263	\$22,910,541	\$440,278	2.0%

- Includes the Retirement and Replacement of 5 Teachers



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

2110 – 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

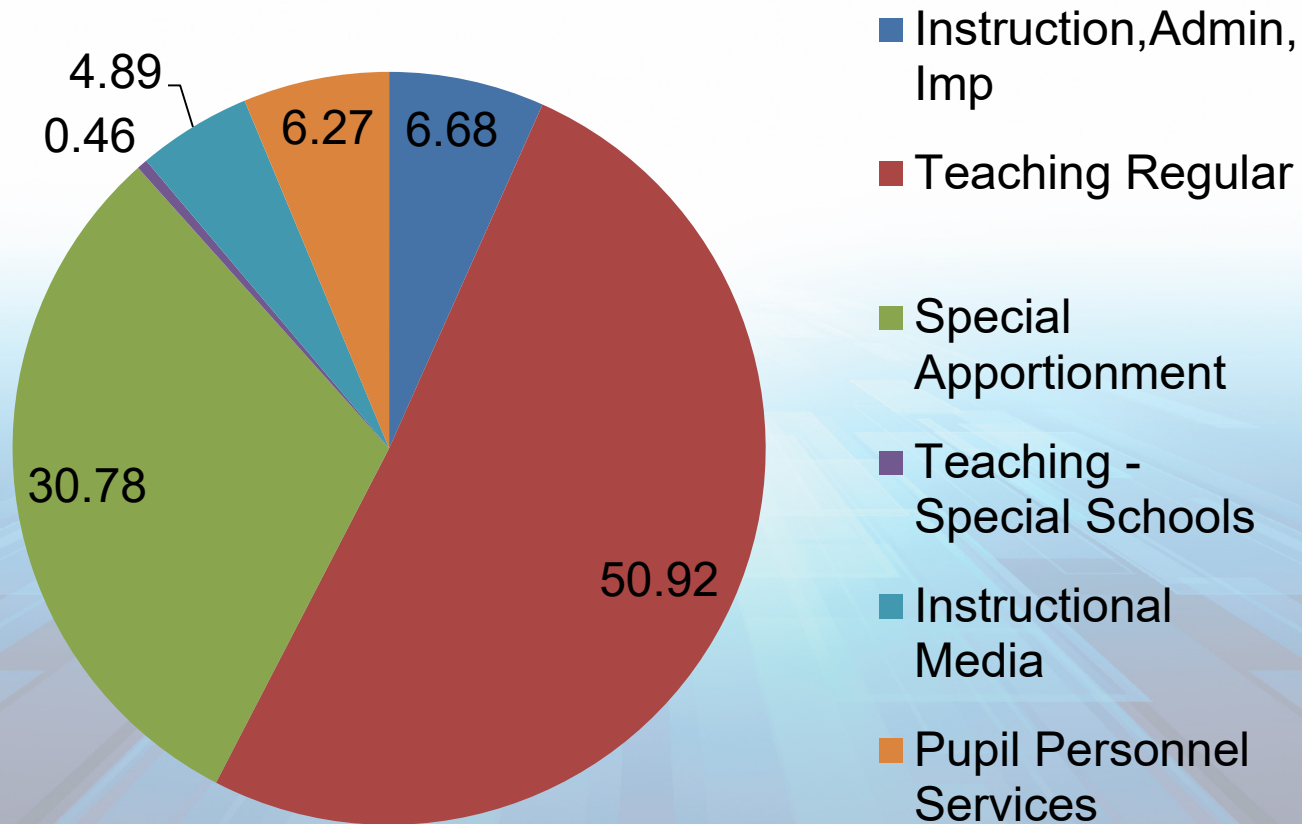


2021-22 Projected Instructional Budget Summary By Area

<u>BUDGET CODE</u>	<u>AMOUNT</u>	<u>\$ INCREASE</u>
INSTRUCTION, ADMIN, IMP	\$1,529,295	\$72,515
TEACHING REGULAR SCHOOL	\$11,665,273	\$380,866
SPECIAL APPORTIONMENT PGMS	\$7,052,817	-\$234,814
TEACHING – SPECIAL SCHOOLS	\$106,490	\$41,240
INSTRUCTIONAL MEDIA	\$1,120,792	\$84,544
PUPIL PERSONNEL SERVICES	\$1,435,875	\$95,928
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TOTAL	\$22,910,541	\$440,278 OR 2.0%



Distribution of Proposed Instructional Budget



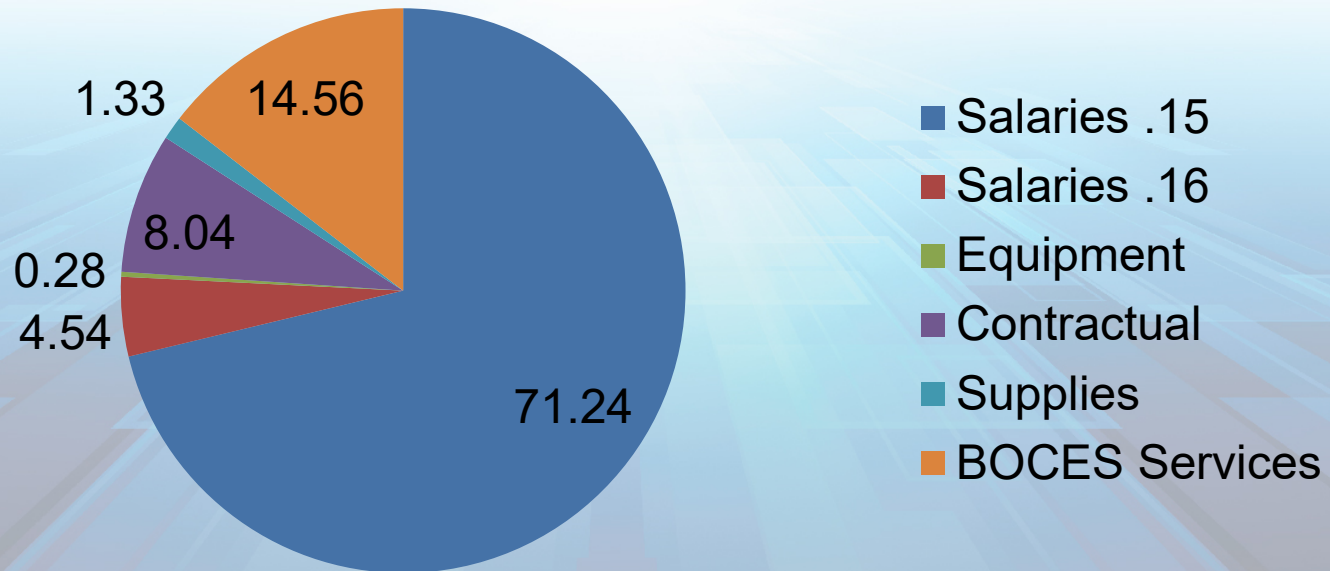
Instructional Budget Summary By Function

ITEM	2020-21	2021-22	\$ CHG
SALARIES .15	\$15,840,638	\$16,322,443	\$481,805
SALARIES .16	\$1,033,327	\$1,040,953	\$7,626
EQUIPMENT	\$64,000	\$65,000	\$1,000
CONTRACTUAL	\$2,213,149	\$1,841,361	- \$371,788
SUPPLIES	\$306,375	\$305,290	- \$1,085
BOCES SERVICES	\$3,012,774	\$3,335,494	\$322,720
TOTAL	\$22,470,263	\$22,910,541	\$440,278 OR 2.0%



Summary of Proposed Instructional Budgetary Appropriations

What makes up the 2021-2022 proposed budget?



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

SALARIES

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

CONTRACTUAL

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



Instruction/Administration 2010-2070 Codes Summary of Major Budgetary Items (Continued)

SUPPLIES

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

BOCES

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



Instruction/Administration Budget Summary

ITEM	2020-21	2021-22	%CHG
SALARIES	\$1,282,649	\$1,291,280	0.67%
CONTRACT SERVICES	\$31,980	\$31,980	0%
SUPPLIES	\$16,335	\$17,935	9.8%
BOCES	\$125,816	\$188,100	49.5%
TOTAL	\$1,456,780	\$1,529,259	4.9%

TOTAL DOLLAR CHANGE = 72,515



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

ITEM	2020-21	2021-22	%CHG
SALARIES	\$10,633,903	\$11,027,920	3.70%
CONTRACT SERVICES	\$273,698	\$275,938	0.81%
SUPPLIES/TEXTBOOKS	\$200,100	\$196,415	-1.84%
BOCES	\$176,706	\$165,000	-6.62%
TOTAL	\$11,284,407	\$11,665,273	3.34%

TOTAL DOLLAR CHANGE = \$380,866



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	2020-21	2021-22	%CHG
SALARIES	\$3,360,901	\$3,431,467	2.1%
CONTRACT SERVICES	\$1,576,000	\$1,211,500	-23.12%
SUPPLIES	\$23,250	\$ 24,250	4.3%
BOCES	\$2,392,730	\$2,492,090	4.15%
TOTAL	\$7,352,881	\$7,159,307	-2.63%

TOTAL DOLLAR CHANGE = -\$193,574



Instructional Media: Codes 2610 - 2630

Summary of Major Budgetary Items

SALARIES

- **LIBRARIANS**
- **IT STAFF**

EQUIPMENT

- **IT HARDWARE**
- **ERATE**

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 LEASES**
- **INTERNET**
- **DISTANCE LEARNING**



Instructional Media Budget Summary

ITEM	2020-21	2021-22	\$ CHG
SALARIES	\$489,276	\$478,434	-\$10,842
EQUIPMENT	\$64,000	\$65,000	\$1,000
CONTRACT SERVICES	\$128,075	\$120,535	-\$7,500
SUPPLIES	\$37,375	\$37,375	\$0
BOCES	\$317,522	\$419,408	\$101,886
TOTAL	\$1,036,248	\$1,120,792	\$84,544 OR 8.15%



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>2020-21</u>	<u>2021-22</u>	<u>\$ CHG</u>
SALARIES	\$1,107,235	\$1,134,296	\$427,060
CONTRACT SERVICES	\$203,396	\$201,368	-\$2,028
<u>SUPPLIES</u>	<u>\$29,315</u>	<u>\$29,315</u>	<u>\$0</u>
TOTAL	\$1,339,946	\$1,435,875	\$495,928 OR 7.15%



NON-INSTRUCTIONAL & INSTRUCTIONAL BUDGET PROJECTION COMPARISON

ITEM	2020-21	2021-22	\$ INC.	%CHG
NON-INSTR BUDGET	\$19,912,717	\$21,396,140	\$1,483,422	7.45%
INSTRUCTIONAL BUDGET	\$22,470,263	\$22,910,541	\$440,278	2.0%
TOTAL	\$42,382,980	\$44,306,681	\$1,923,701	4.54%
% NON-INSTRUCTIONAL=	48%			
% INSTRUCTIONAL =	52%			



Tax Cap

- Tax Cap Maximum of 3.53% - Filed with OSC on 3/1
- Increases Revenue by \$872,036
- Does not exceed the maximum allowable
- District has never exceeded tax cap maximum levy
- Eligible tax payers received state refund each year



Tax Levy History

YEAR	LEVY INCREASE (%)	VOTER APPROVAL RATE (%)
2020-21	2.57	62
2019-20	2.70	62
2018-19	2.59	71
2017-18	1.47	75
2016-17	0.67	69
2015-16	2.59	65
2014-15	2.49	67
2013-14	2.90	55
2012-13	2.56	62
AVERAGES	2.28	65.33



Tax Levy Fun Fact

In 1647, Massachusetts Bay Colony passed a law saying that the state could require towns to establish schools under control of public officials, make children attend them, and levy taxes to support them.

Journal of Education Finance



REVENUE PROJECTIONS

- Tax Cap Maximum = 3.53% or \$872,036
- Tax Levy Total \$25,541,850
- State Aid as of January Runs = \$15,885,425
- Total Revenue of \$43,719,076



BUDGET DEFICIT ESTIMATE

\$43,719,076 = Revenue Projection (3.53% Levy)

\$21,396,140 = Non-Instructional Projection

\$22,910,541 = Instructional Projection

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\$44,306,681 = Total Budget Estimate

(\$592,605) = Budget Deficit Estimate



HOW TO CLOSE DEFICIT GAP

- Additional Revenue
 - ✓ State Aid adjustment with final Governor Budget due April
- Budget Cuts
 - ✓ Decrease expenditures for either/both Non-Instructional and Instructional budgets
- Reduce Transfer to Capital
 - ✓ Current budget is \$100,000
- Increase Appropriate Fund Balance
 - ✓ 2020-21 rate \$500,000



ACADEMIC HIGHLIGHTS:

Closing achievement gaps

- Total teacher positions held flat
- 63% Additional funding for K-12 Summer School Program
- Restoration of Academic Intervention Services Positions (4.5 FTE)
- Increased funding for individualized software platforms
- Maintain .5 FTE shared social worker through Questar III
- IT 5-year plan



ACADEMIC HIGHLIGHTS:

Tentative plan to spend surplus funds

- Summer School Expansion
- Computer purchases (interactive boards, student devices, and teacher workstations)
- High-cost software (iReady)
- Additional intervention services – temp hire one year position



UPCOMING BUDGET DEVELOPMENT

BOE PRESENTATIONS & DATES

- **MARCH 30: BUDGET COMMITTEE**
- **APRIL 13: DRAFT BUDGET & REVENUE**
- **APRIL 20: BUDGET ADOPTION**
- **MAY 4: BUDGET HEARING**
- **MAY 18: VOTE**

