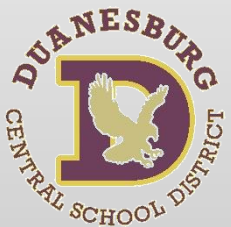


2020-2021 DUANESBURG CENTRAL SCHOOL DISTRICT BUDGET WORK SESSION 4

APRIL 7, 2020



Agenda

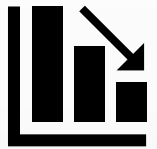
- Budget Scenario & Strategy
- State Aid
- Draft Budget



CURRENT BUDGET SCENARIO

POSSIBILITIES OF COVID-19 IMPACT ON BUDGET

CURRENT BUDGET



LESS OPERATIONAL SPENDING



MONEY SAVED ON OPERATIONS: ELECTRIC, HEATING
FUEL, SPORTS, OVERTIME, & EXTRA BUS RUNS

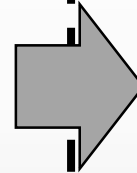


HIGHER FUND BALANCE ON
CURRENT YEAR BUDGET

2020-2021 BUDGET

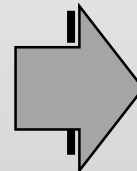


POSSIBILITY OF LESS EXPENSED
BASED AIDS IN TRANSPORTATION.



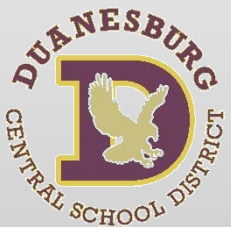
FOUNDATION AID IS DECREASED FROM
EARLIER PROJECTIONS AND FROZEN AT
A 0% INCREASE OVER CURRENT YEAR. = Less → \$65,583

	\$4,954,050
	<u>-\$4,888,467</u>



AVAILABLE FUND BALANCE
APPROPRIATION FOR NEGATIVE
COVID19 FINANCIAL IMPACTS

State Aid Projections



STATE AID PROJECTIONS

STATE AID	2020-2021	2019-2020	2020-2021	2020-2021
	PROPOSED BUDGET	ACTUAL	PROPOSED INCREASE	PERCENTAGE CHANGE
FOUNDATION AID	\$4,888,467	\$4,888,467	\$0	0.0%
BOCES & SPECIAL SERVICES	\$633,970	\$665,583	-\$31,613	-5.0%
PUBLIC EXCESS HIGH COST AID	\$125,888	\$141,410	-\$15,522	-12.3%
PRIVATE EXCESS COST	\$189,762	\$123,631	\$66,131	34.8%
HARDWARE & TECHNOLOGY	\$10,717	\$10,977	-\$260	-2.4%
SOFTWARE, LIBRARY, & TEXTBOOK	\$54,787	\$56,255	-\$1,468	-2.7%
TRANSPORTATION AID	\$1,001,323	\$945,620	\$55,703	5.6%
BUILDING AID	\$1,437,166	\$1,588,611	-\$151,445	-10.5%
SUBTOTAL STATE AID w/o UPK	\$8,342,080	\$8,420,554	-\$78,474	-0.9%

COVID-19 BUDGETING FACTORS ON STATE AID

PANDEMIC ADJUSTMENT

-\$115,523

FEDERAL CARES RESTORATION

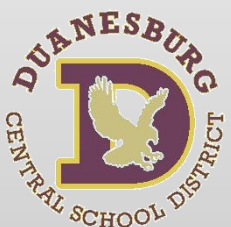
+\$115,523

FOUNDATION AID SINCE LAST MEETING

\$4,954,050

-\$4,888,467

= Less → \$65,583

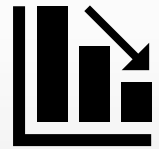


2020-21 BUDGET SCENARIO

POSSIBILITIES OF COVID-19 IMPACT ON BUDGET

CURRENT STATE AID PROJECTION

POSSIBILITY

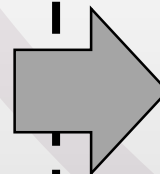
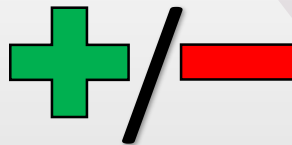


NYS PANDEMIC
ADJUSTMENT

-\$115,523

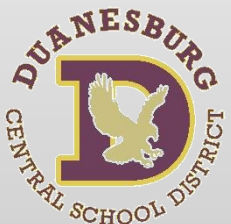
FEDERAL CARES
RESTORATION

+\$115,523



**LOWERED FEDERAL CARES RESTORATION
FUNDING DUE TO STATE WITHHOLDING
VALUE ORIGINALLY STATED.**

**NOTE: FOUNDATION AID IS FROZEN TO THE SAME
AMOUNT AS 2019-2020 BUDGET.**



STRATEGIC PLANNING NOTES

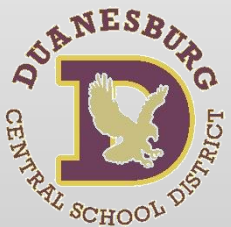
- Using fund balance from 19-20 to balance budget for 20-21
- Plan to place money into Retirement reserve funds to plan for significant increases in future years
- Analyze potential budgetary purchases based on need until guarantee of restoration funding.
- Future budgets could include Gap Elimination Adjustment (GEA) type reductions for several years without federal stimulus backing. *(Future budget years will need to offset this impact through either allocation of additional reserve funding and/or higher than normal increase to the tax levy.)*



STRATEGIC PLANNING FOR COVID-19 RELATED FINANCIAL IMPACT

- Delay purchasing and contracts on the following: *(Potential \$185,000-\$291,000)*
 - Bus Lift
 - PPS Director
 - Classroom Supplies
 - Maintenance Tractor
- Evaluate hiring of teachers to replace retirement positions:
 - Physical Education
 - Music

OVERALL EXPENDITURE BUDGET



Draft Budget

General Expenses	2020-2021	2019-2020	2020-2021	2020-2021	2020-2021
	PROPOSED BUDGET	ACTUAL	PROPOSED INCREASE	PERCENTAGE CHANGE	PORTION OF BUDGET
Board of Education & District Meeting	\$38,550	\$29,650	\$8,900	30.02%	0.22%
Central Administration	\$195,525	\$189,625	\$5,900	3.11%	1.11%
Business Administration	\$314,305	\$277,642	\$36,663	13.21%	1.78%
Business Office	\$37,235	\$37,235	\$0	0.00%	0.21%
Legal	\$50,000	\$50,000	\$0	0.00%	0.28%
Personnel	\$25,000	\$26,500	-\$1,500	-5.66%	0.14%
Records Retention	\$1,000	\$1,100	-\$100	-9.09%	0.01%
Public Information and Services	\$91,419	\$88,900	\$2,519	2.83%	0.52%
Operations of Plant	\$859,111	\$861,199	-\$2,088	-0.24%	4.86%
Maintenance of Plant	\$387,232	\$373,161	\$14,071	3.77%	2.19%
Data Processing	\$39,140	\$38,000	\$1,140	3.00%	0.22%
Insurance	\$60,260	\$58,222	\$2,038	3.50%	0.34%
Judgements, Claims & Reimbursements	\$1,250	\$1,250	\$0	0.00%	0.01%
BOCES Administrative	\$110,771	\$97,836	\$12,935	13.22%	0.63%
Curriculum Development and Supervision	\$508,492	\$425,075	\$83,417	19.62%	2.88%
Inservice Training	\$74,160	\$72,000	\$2,160	3.00%	0.42%
Teaching Regular School	\$4,298,186	\$4,274,622	\$23,564	0.55%	24.30%
Special Education	\$2,285,701	\$2,331,952	-\$46,251	-1.98%	12.92%
Occupational Education	\$327,851	\$318,302	\$9,549	3.00%	1.85%
School Library & Audiovisual	\$178,829	\$173,191	\$5,638	3.26%	1.01%
Computer Assisted Instruction	\$416,372	\$358,958	\$57,414	15.99%	2.35%
Guidance Regular Day	\$141,807	\$136,955	\$4,852	3.54%	0.80%
Health Services	\$151,970	\$146,500	\$5,470	3.73%	0.86%
Psychological Services	\$240,552	\$231,582	\$8,970	3.87%	1.36%
CoCurricular Activities	\$72,819	\$71,213	\$1,606	2.26%	0.41%
Athletics	\$275,000	\$285,732	-\$10,732	-3.76%	1.55%
District Transportation	\$1,072,725	\$1,023,305	\$49,420	4.83%	6.07%
Transportation Garage	\$59,000	\$70,975	-\$11,975	-16.87%	0.33%
Employee Benefits	\$1,406,250	\$1,385,000	\$21,250	1.53%	7.95%
Hospital Medical & Dental	\$2,016,500	\$2,025,250	-\$8,750	-0.43%	11.40%
Total Budget Before Debt Service	\$15,737,012	\$15,460,932	\$276,080	1.79%	88.99%
Debt Service	\$1,897,988	\$1,854,068	\$43,920	2.37%	10.73%
Transfers	\$50,000	\$50,000	\$0	0.00%	0.28%
Total Debt Service & Transfers	\$1,947,988	\$1,904,068	\$43,920	2.31%	11.01%
TOTAL ESTIMATED BUDGET	\$17,685,000	\$17,365,000	\$320,000	1.84%	100.00%

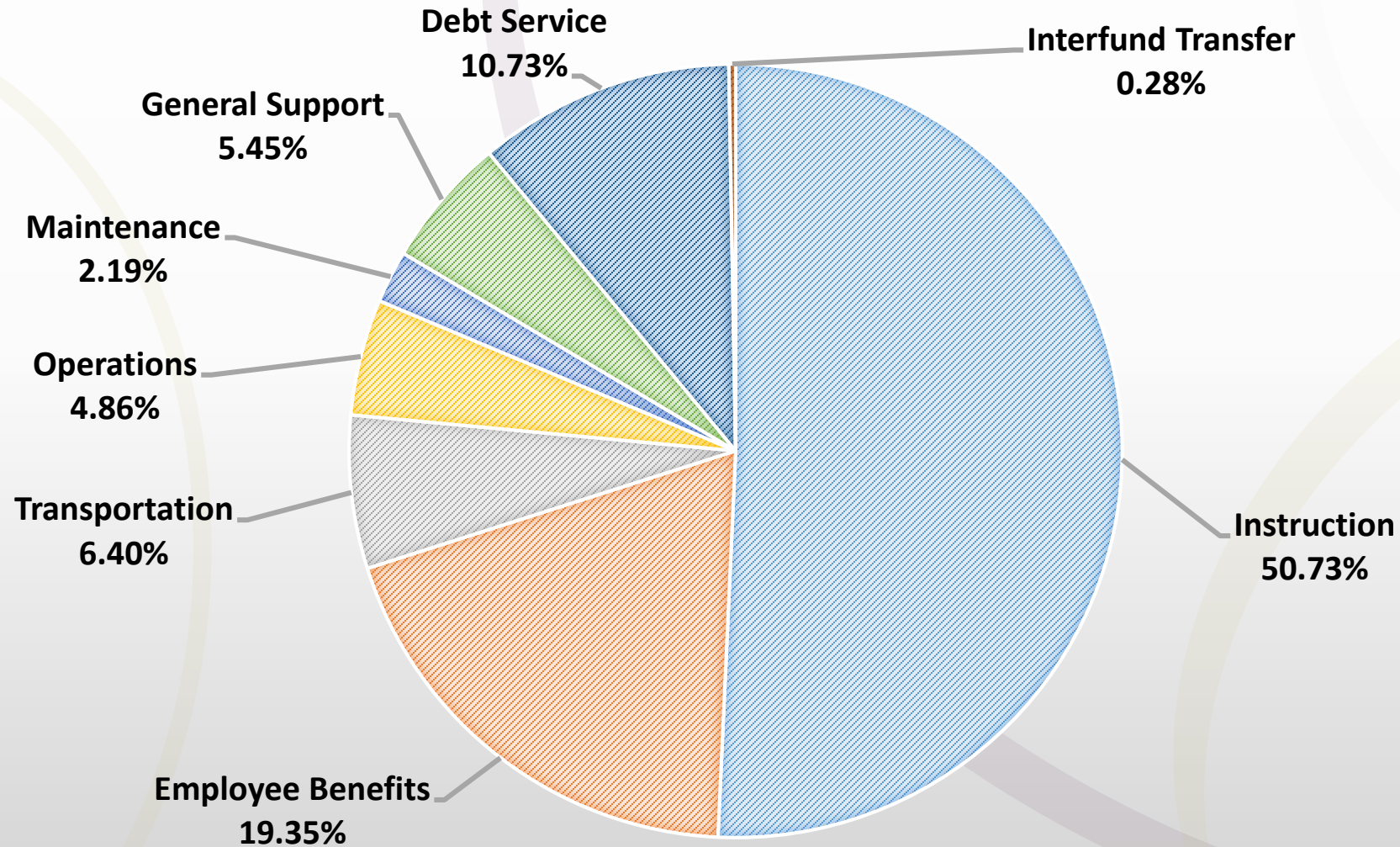
Draft Budget

General Expenses	2020-2021	2019-2020	2020-2021	2020-2021	2020-2021
	PROPOSED BUDGET	ACTUAL	PROPOSED INCREASE	PERCENTAGE CHANGE	PORTION OF BUDGET
Total Operating Costs	\$964,455	\$895,960	\$68,495	7.64%	5.45%
Total Instructional Costs	\$8,971,739	\$8,826,082	\$145,657	1.65%	50.73%
Total Operations of Plant	\$859,111	\$861,199	-\$2,088	-0.24%	4.86%
Total Maintenance of Plant	\$387,232	\$373,161	\$14,071	3.77%	2.19%
Total Pupil Transportation	\$1,131,725	\$1,094,280	\$37,445	3.42%	6.40%
Total Medical & Benefits	\$3,422,750	\$3,410,250	\$12,500	0.37%	19.35%
Total Debt Service & Transfers	\$1,947,988	\$1,904,068	\$43,920	2.31%	11.01%
TOTALS	\$17,685,000	\$17,365,000	\$320,000	1.84%	100.00%

2020-2021 SUMMARY

- Budget-to-budget increase \$320,000 to \$17,685,000
- Represents a 1.84% increase over prior year

Budget Expenses



Draft Budget Notes (UPDATED 4/7)

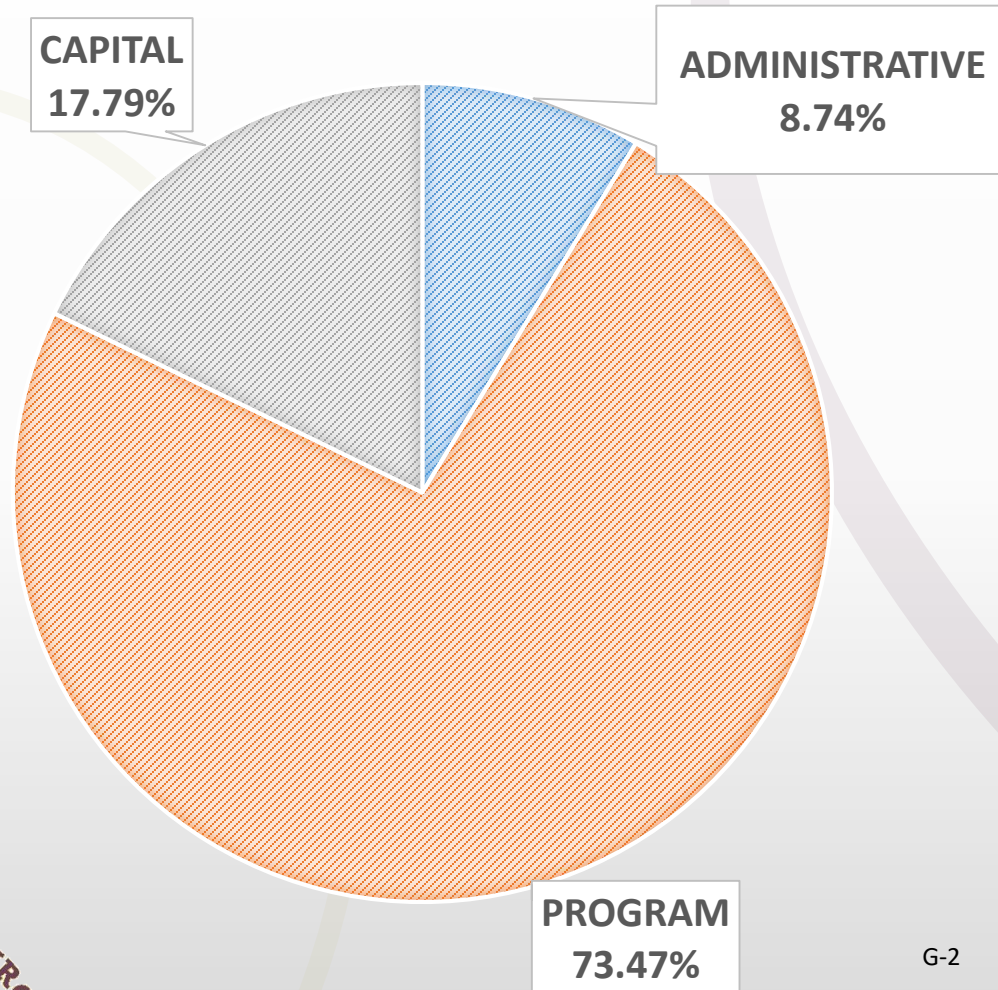
Budget Notes

- No giant increases in benefits, but must assume this will occur in future years.
- Considers Retirements as savings
- Adjustments made to align budget lines with expenses
- Example: Health Insurance no increase necessary
- Total budget and tax levy remains the same.

Notes since last session

- State budget finalized with potential mid-year cuts. Strategic planning by District

Component Budget Summary



Three-Part Budget Summary

New York State requires school districts to present their budgets divided into three expenditure categories: Administrative, Program, & Capital.

ADMINISTRATIVE	2019-2020	2020-2021
AMOUNT:	\$1,391,785	\$1,545,857
PERCENT OF TOTAL:	8.015%	8.741%

Includes BOCES administrative costs and central data processing; salaries and benefits of administrators, supervisors and administrative clerical staff; school board costs; tax collection; legal and auditing costs; property insurance costs.

PROGRAM	2019-2020	2020-2021
AMOUNT:	\$12,883,537	\$12,993,562
PERCENT OF TOTAL:	74.193%	73.472%

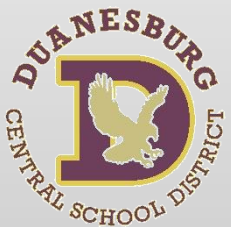
Includes salaries and benefits of all teachers and staff who deliver pupil services (guidance, health, library/media, etc.), BOCES programs, special education services, textbooks, equipment, athletics and transportation costs (except bus purchases).

CAPITAL	2019-2020	2020-2021
AMOUNT:	\$3,089,678	\$3,145,581
PERCENT OF TOTAL:	17.793%	17.787%

Includes salaries and benefits of maintenance and custodial staff, debt service on buildings, bus purchases, utilities, general insurance, tax certiorari and court ordered costs.

G-2

OVERALL REVENUE BUDGET



Draft Revenue Budget

	2020-2021	2019-2020	2020-2021	2020-2021	2020-2021
PROJECTED REVENUES	PROPOSED BUDGET	ACTUAL	PROPOSED INCREASE	PERCENTAGE CHANGE	PORTION OF BUDGET
REAL PROPERTY TAXES	\$8,225,470	\$8,072,101	\$153,369	1.90%	46.51%
STATE AID	\$8,342,080	\$8,420,554	-\$78,474	-0.93%	47.17%
ALL OTHER REVENUE	\$255,000	\$235,000	\$20,000	8.51%	1.44%
TRANSFERS	\$0	\$0	\$0	0.00%	0.00%
MEDICAID	\$25,000	\$25,000	\$0	0.00%	0.14%
TOTAL ESTIMATED REVENUE	\$16,847,550	\$16,752,655	\$94,895	0.57%	95.26%
RESERVE APPROPRIATION	\$0	\$0	\$0	0.00%	0.00%
APPROPRIATED FUND BALANCE	\$837,450	\$620,048	\$217,402	35.06%	4.74%
REVENUES & FUND BALANCE	\$17,685,000.00	\$17,372,703	\$312,297	1.80%	100.00%
BUDGET TOTAL	\$17,685,000.00	\$17,365,000	\$320,000	1.84%	100.00%

Bus Purchases (*Proposition 2*)

- Not to exceed \$287,000
- Two Bluebird Vision Gas Engine Buses
 - 65 Passenger
 - 71 Passenger
- One Bluebird Microbird Gas Engine
 - 32 Passenger



Summary

- **Revenues**

- Tax Levy
 - Established to increase levy by 1.90%
- State Aid Projections potentials for impacts of **half-year cuts** built into strategic planning for 2020-21 budget.

- **Expenses**

- Budget draft total \$17,685,000
- \$320,000 / 1.84% increase over current year budget

2020-2021 Budget Schedule

- May 5: Board of Education approval of 2020-2021 Budget
- May 19: Public Budget hearing: Budget Hearing
- TBA: Meet the Candidates
- TBA: Budget Vote 1:00pm to 9:00pm