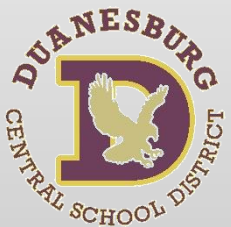


2020-2021 DUANESBURG CENTRAL SCHOOL DISTRICT BUDGET WORK SESSION 2

MARCH 10, 2020



Agenda

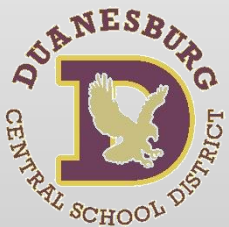
- Overview
- Tax Levy
- Transportation
- Operations
- Maintenance
- Debt Service
- Employee Benefits



Draft Budget

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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	\$205,525	\$189,625	\$15,900	8.38%	1.16%
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	\$2,275,701	\$2,331,952	-\$56,251	-2.41%	12.87%
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%



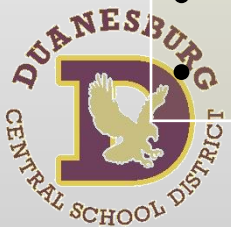
Draft Budget

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General Expenses	2020-2021 PROPOSED BUDGET	2019-2020 ACTUAL	2020-2021 PROPOSED INCREASE	2020-2021 PERCENTAGE CHANGE	2020-2021 PORTION OF BUDGET
Total Operating Costs	\$974,455	\$895,960	\$78,495	8.76%	5.51%
Total Instructional Costs	\$8,961,739	\$8,826,082	\$135,657	1.54%	50.67%
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



Draft Budget Notes

Budget Notes

- Top three increases currently:
 - Increase contractual salary lines
 - Technology BOCES needs
 - Transportation
- No giant increases in benefits
- Considers Retirements as savings

Notes since last session

- Total budget remains the same
- Tax levy set at 1.90% increase
 - Submitted on time to Office of State Comptroller
- State budget not finalized. State aid is still estimated.

Tax Cap Calculation

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TAX CAP CALCULATION

	2020-2021
Prior Year Tax Levy	\$8,072,101
Reserve Offset from Prior Year	+ \$0
Reserve Amount Including Interest	- \$0
	\$8,072,101
Tax Base Growth Factor	x 1.0071
	\$8,129,413
Prior Year PILOTS	+ 0
	\$8,129,413

Prior Year Exemptions:

Torts and Judgements	-
Local Capital Levy Share	- \$110,256
Adjusted Prior Year Tax Levy	\$8,019,157
Allowable Levy Growth Factor (2% or CPI)	x 1.0181
	\$8,164,304
Projected PILOTS	- 0
Available Carryover	+ 0
Tax Levy Limit	\$8,164,304

Current Year Exemptions:

Torts and Judgements	+ -
ERS Exemption	+ -
TRS Exemption	+ -
Local Capital Levy Share	+ \$320,597
Maximum Allowable Tax Levy	\$8,484,901

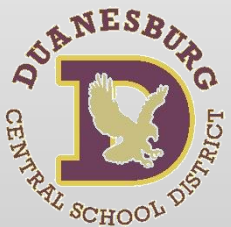
Allowable Dollar Increase	\$412,800
Allowable % Increase	5.11%

Actual Levy	\$8,225,470
	1.90%
Difference Between Tax Levy Limit and Proposed Levy	\$259,431
Actual Dollar Increase	\$153,369

5.11% Tax Levy Limit

1.90% Tax Levy Increase

\$153,369 Tax Levy Increase

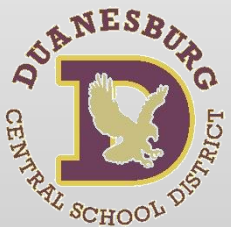


Revenue

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	2020-2021	2019-2020	2020-2021	2020-2021	2020-2021
	PROPOSED	BUDGET	PROPOSED	PERCENTAGE	PORTION OF
PROJECTED REVENUES	BUDGET		INCREASE	CHANGE	BUDGET
REAL PROPERTY TAXES	\$8,225,470	\$8,072,101	\$153,369	1.90%	46.51%
STATE AID	\$8,429,171	\$8,412,851	\$16,320	0.19%	47.66%
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	\$16,934,641	\$16,744,952	\$189,689	1.13%	95.76%
RESERVE APPROPRIATION	\$0	\$0	\$0	0.00%	0.00%
APPROPRIATED FUND BALANCE	\$750,359	\$620,048	\$130,311	21.02%	4.24%
REVENUES & FUND BALANCE	\$17,685,000	\$17,365,000	\$320,000	1.84%	100.00%
BUDGET TOTAL	\$17,685,000	\$17,365,000	\$320,000	1.84%	100.00%

Transportation Draft Budget



Transportation Draft Budget

District Transportation Services		
ACCOUNT	ACCOUNT NAME	DESCRIPTION
A 5510.150-40-00	Trans. Director Salaries	Aid able administrative salary
A 5510.160-40-00	Trans Non-Instr Salaries	Bus Drivers, Bus Monitors, & Garage staff
A 5510.161-40-00	Trans Non-Instr Salaries - Subs	Driver and Monitor substitutes
A 5510.162-40-00	Trans Field/Sports Trips	Expenses for field trips
A 5510.163-40-00	Trans Supervisor Salaries	Transportation Director
A 5510.200-40-00	Trans Equipment	Equipment for transportation
A 5510.400-40-00	Trans Cont Expense	Contractual needs for transportation such as rentals, mileage
A 5510.450-40-00	Trans Supplies	Tools and Supplies for Bus repair & maintenance
A 5510.451-40-00	Trans Gasoline	Unleaded gasoline
A 5510.452-40-00	Trans Tires	Tires for buses
A 5510.453-40-00	Trans Oil & Antifreeze	Oil and antifreeze
A 5510.454-40-00	Trans Diesel Fuel	Diesel Fuel
A 5510.455-40-00	Trans Propane	Bus Propane

Transportation Draft Budget

District Transportation Services					
ACCOUNT	ACCOUNT NAME	2020-2021 PROPOSED BUDGET	2019-2020 ACTUAL	2020-2021 PROPOSED INCREASE	2020-2021 PERCENTAGE CHANGE
A 5510.150-40-00	Trans. Director Salaries	15,000.00	14,000.00	1,000.00	7.14%
A 5510.160-40-00	Trans Non-Instr Salaries	587,225.00	566,000.00	21,225.00	3.75%
A 5510.161-40-00	Trans Non-Instr Salaries - Subs	40,500.00	40,748.00	-248.00	-0.61%
A 5510.162-40-00	Trans Field/Sports Trips	48,000.00	48,000.00	0.00	0.00%
A 5510.163-40-00	Trans Supervisor Salaries	70,000.00	70,000.00	0.00	0.00%
A 5510.200-40-00	Trans Equipment	20,000.00	6,000.00	14,000.00	233.33%
A 5510.400-40-00	Trans Cont Expense	75,000.00	75,000.00	0.00	0.00%
A 5510.450-40-00	Trans Supplies	78,000.00	78,000.00	0.00	0.00%
A 5510.451-40-00	Trans Gasoline	50,000.00	44,557.00	5,443.00	12.22%
A 5510.452-40-00	Trans Tires	8,000.00	9,000.00	-1,000.00	-11.11%
A 5510.453-40-00	Trans Oil & Antifreeze	5,000.00	5,000.00	0.00	0.00%
A 5510.454-40-00	Trans Diesel Fuel	30,000.00	30,000.00	0.00	0.00%
A 5510.455-40-00	Trans Propane	46,000.00	37,000.00	9,000.00	24.32%
Total District Transportation		1,072,725.00	1,023,305.00	49,420.00	4.83%

Garage Draft Budget

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Garage Building		
ACCOUNT	ACCOUNT NAME	DESCRIPTION
A 5530.400-40-00	Bus Garage Cont Expense	Contractual items related to bus garage or facility
A 5530.422-40-00	Bus Garage Sewer	Village Sewer cost
A 5530.430-40-00	Bus Garage Fuel Oil	Heating oil for bus garage
A 5530.431-40-00	Bus Garage Electric	Electricity for bus garage
A 5530.450-40-00	Bus Garage Supplies	Supplies for Garage office

Garage Draft Budget

DRAFT

Garage Building					
ACCOUNT	ACCOUNT NAME	2020-2021 PROPOSED BUDGET	2019-2020 ACTUAL	2020-2021 PROPOSED INCREASE	2020-2021 PERCENTAGE CHANGE
A 5530.400-40-00	Bus Garage Cont Expense	26,000.00	40,000.00	-14,000.00	-35.00%
A 5530.422-40-00	Bus Garage Sewer	10,000.00	8,600.00	1,400.00	16.28%
A 5530.430-40-00	Bus Garage Fuel Oil	12,000.00	11,000.00	1,000.00	9.09%
A 5530.431-40-00	Bus Garage Electric	8,000.00	7,875.00	125.00	1.59%
A 5530.450-40-00	Bus Garage Supplies	3,000.00	3,500.00	-500.00	-14.29%
Total Garage Building		59,000.00	70,975.00	-11,975.00	-16.87%



Transportation Budget Highlights

Additions to Budget

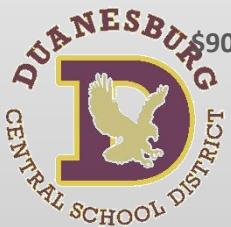
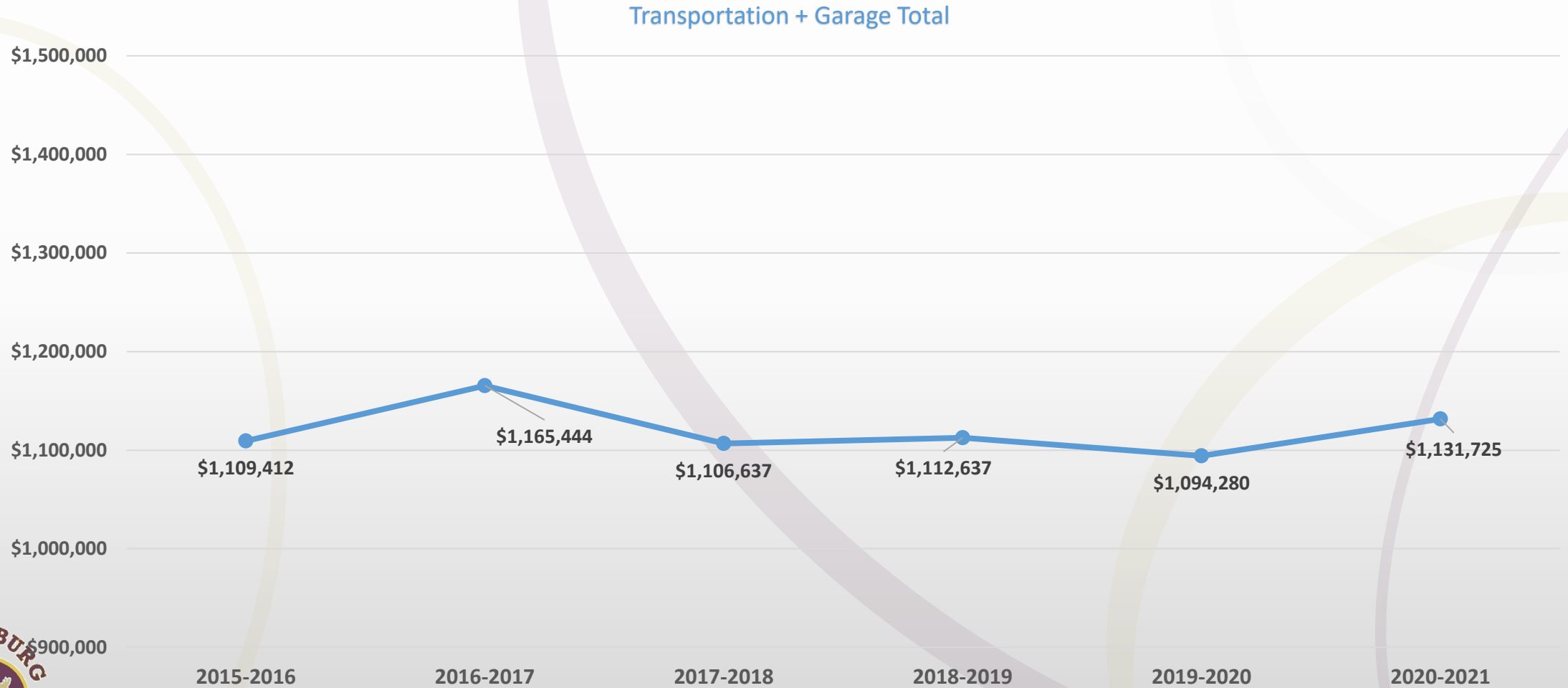
- Assumed increases in Transportation Driver time
- Propane cost increase
- Increase to gasoline due to increased fleet and level diesel due to reduction on fleet.

Other Budget Notes

- \$20,000 assumed to replace a 20,000lb lift in bay 1. (allows more space to work on smaller buses)
 - Not reflected as in increase to overall budget.
 - Amount was moved from one line to another to allow lift to be projected in the budget.
- Buses projected to be purchases as second proposition.

Transportation & Garage Draft Budget

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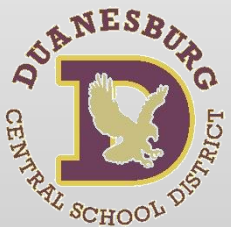
Proposition 2 purchase of buses

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- Purchase of three gasoline powered buses total
 - 1 – 65 passenger
 - 1 – 71 passenger
 - 1 – 32 passenger



Operations & Maintenance Draft Budget



Operations Budget

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Operations of Plant		
ACCOUNT	ACCOUNT NAME	DESCRIPTION
A 1620.160-00-00	Operations Non-Instr Salary	Facilities, Mechanic, & Labor salaries
A 1620.161-00-00	Operations Overtime	Overtime for repairs, snow removal, and urgent matters
A 1620.200-10-00	Operations Equipment	Equipment for Facilities Department
A 1620.400-10-00	Operations Cont Expense	Contractual work for Facilities
A 1620.420-10-00	Phone District	Phone expenses for the district
A 1620.421-10-00	Water Rent HS	Village water for High School
A 1620.422-00-00	Sewer	Village Sewer expenses
A 1620.430-10-00	Fuel Oil	Heating Fuel for High School Campus
A 1620.430-30-00	Fuel Oil Elementary	Heating Fuel for Elementary Campus
A 1620.431-10-00	Electric	Electricity for High School Campus
A 1620.431-30-00	Electric Elementary	Electricity for Elementary Campus
A 1620.432-10-00	Propane	Propane for Science labs
A 1620.450-10-00	Operations Supplies	Tools & Supplies for Facilities Work
A 1620.490-00-00	BOCES Services	BOCES Services & Purchasing related to Facilities

Operations Budget

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Operations of Plant					
ACCOUNT	ACCOUNT NAME	2020-2021 PROPOSED BUDGET	2019-2020 ACTUAL	2020-2021 PROPOSED INCREASE	2020-2021 PERCENTA GE CHANGE
A 1620.160-00-00	Operations Non-Instr Salary	173,091.00	166,434.00	6,657.00	4.00%
A 1620.161-00-00	Operations Overtime	2,000.00	2,500.00	-500.00	-20.00%
A 1620.200-10-00	Operations Equipment	74,000.00	97,500.00	-23,500.00	-24.10%
A 1620.400-10-00	Operations Cont Expense	92,700.00	90,000.00	2,700.00	3.00%
A 1620.420-10-00	Phone District	12,500.00	7,200.00	5,300.00	73.61%
A 1620.421-10-00	Water Rent HS	8,759.00	8,504.00	255.00	3.00%
A 1620.422-00-00	Sewer	72,000.00	70,000.00	2,000.00	2.86%
A 1620.430-10-00	Fuel Oil	68,000.00	68,000.00	0.00	0.00%
A 1620.430-30-00	Fuel Oil Elementary	61,000.00	61,000.00	0.00	0.00%
A 1620.431-10-00	Electric	76,200.00	76,200.00	0.00	0.00%
A 1620.431-30-00	Electric Elementary	49,800.00	49,800.00	0.00	0.00%
A 1620.432-10-00	Propane	500.00	500.00	0.00	0.00%
A 1620.450-10-00	Operations Supplies	125,000.00	120,000.00	5,000.00	4.17%
A 1620.490-00-00	BOCES Services	43,561.00	43,561.00	0.00	0.00%
Total Operations of Plant		859,111.00	861,199.00	-2,088.00	-0.24%

Maintenance Budget

Maintenance of Plant		
ACCOUNT	ACCOUNT NAME	DESCRIPTION
A 1621.160-00-00	Maint Non-Instr Salaries	Maintenance and Custodial Staff Salaries
A 1621.161-00-00	Maint Overtime	Overtime Related to cleaning, building checks, snow removals & urgent facilities matters
A 1621.200-00-00	Maint Equipment	Vacuums or other cleaning equipment
A 1621.400-00-00	Maint Cont Expense	Contractual Maintenance Items
A 1621.450-10-00	Maint Supplies	Maintenance and Cleaning supplies

Maintenance Budget

Maintenance of Plant					
ACCOUNT	ACCOUNT NAME	2020-2021 PROPOSED BUDGET	2019-2020 ACTUAL	2020-2021 PROPOSED INCREASE	2020-2021 PERCENTAGE CHANGE
A 1621.160-00-00	Maint Non-Instr Salaries	306,732.00	292,126.00	14,606.00	5.00%
A 1621.161-00-00	Maint Overtime	13,000.00	13,000.00	0.00	0.00%
A 1621.200-00-00	Maint Equipment	2,500.00	2,500.00	0.00	0.00%
A 1621.400-00-00	Maint Cont Expense	35,000.00	35,535.00	-535.00	-1.51%
A 1621.450-10-00	Maint Supplies	30,000.00	30,000.00	0.00	0.00%
Total Maintenance of Plant		387,232.00	373,161.00	14,071.00	3.77%



Operations & Maintenance Budget Highlights

Budget Notes

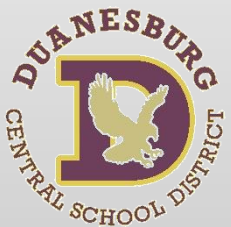
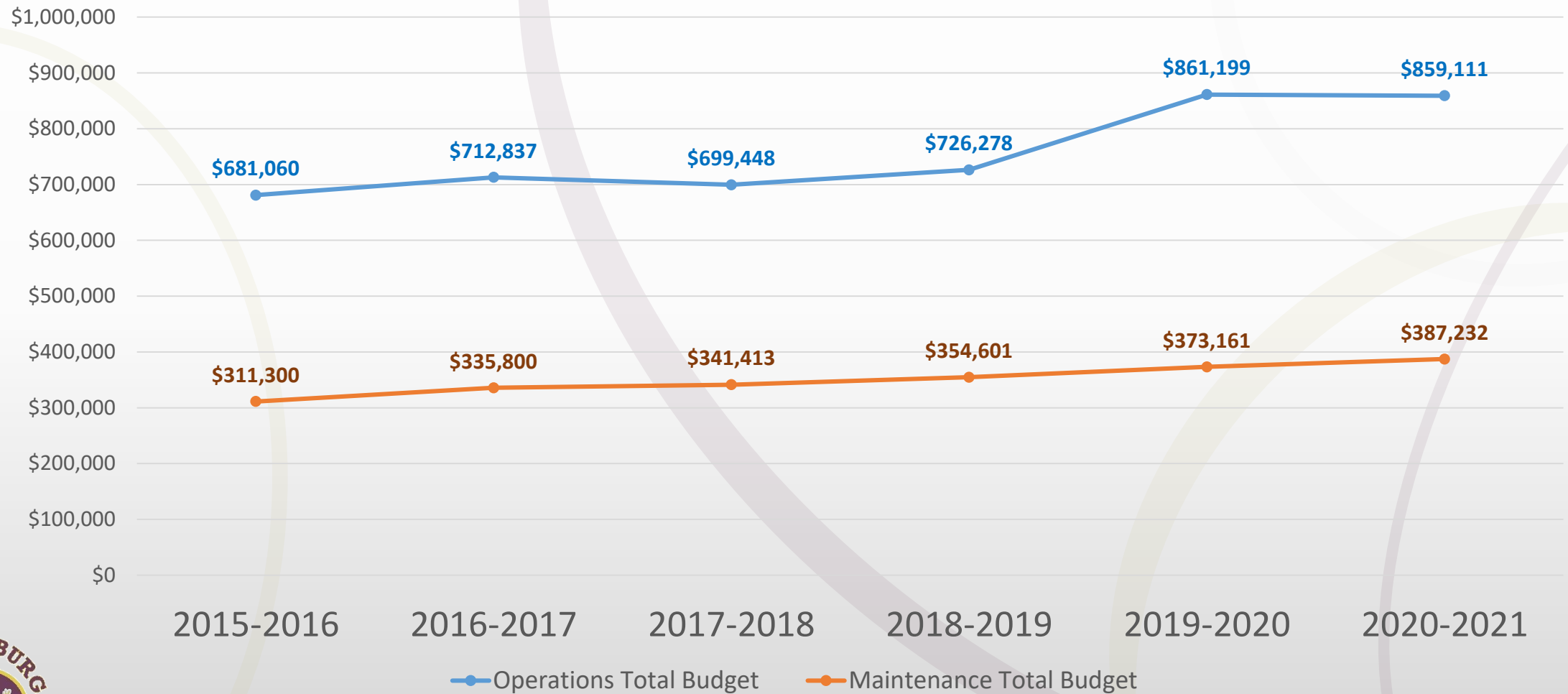
- Replace Large Tractor with new tractor capable of bucket loader & backhoe .
 - Goal to select a tractor that utilizes existing attachment implements to save money. Such as:
 - Forks, Snowblower, Mower
- Current overall line changes are mainly due to salary and supply needs.



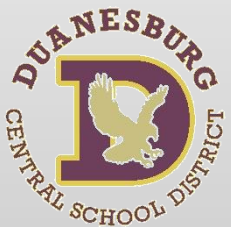
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Operations & Maintenance Budget Trends

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Debt Service Draft Budget



Debt Service Budget

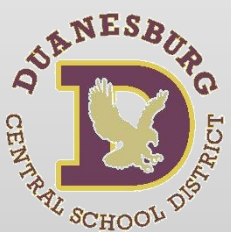
Debt Service		
ACCOUNT	ACCOUNT NAME	DESCRIPTION
A 9711.600-00-00	Bond Principal - Construction	Debt principal due to construction and renovation
A 9711.700-00-00	Bond Interest - Construction	Debt interest due to construction and renovation
A 9722.600-00-00	Bond Principal - Bus Purchase	Debt principal due to bus purchases
A 9722.700-00-00	Bond Interest - Bus Purchase	Debt interest due to bus purchases
A 9731.600-00-00	BAN Principal - Construction	Ban principal
A 9731.700-00-00	BAN Interest - Construction	Ban Interest

Debt Service Budget

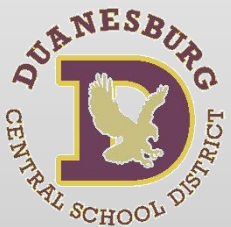
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Debt Service					
ACCOUNT	ACCOUNT NAME	2020-2021 PROPOSED BUDGET	2019-2020 ACTUAL	2020-2021 PROPOSED INCREASE	2020-2021 PERCENTAGE CHANGE
A 9711.600-00-00	Bond Principal - Construction	1,035,000.00	1,005,000.00	30,000.00	2.99%
A 9711.700-00-00	Bond Interest - Construction	624,488.00	663,988.00	-39,500.00	-5.95%
A 9722.600-00-00	Bond Principal - Bus Purchase	220,500.00	170,000.00	50,500.00	29.71%
A 9722.700-00-00	Bond Interest - Bus Purchase	18,000.00	15,080.00	2,920.00	19.36%
A 9731.600-00-00	BAN Principal - Construction	0.00	0.00	0.00	0.00%
A 9731.700-00-00	BAN Interest - Construction	0.00	0.00	0.00	0.00%
Total Debt Service		1,897,988.00	1,854,068.00	43,920.00	2.37%

Debt – Total Budget Trend



Employee Benefits Draft Budget

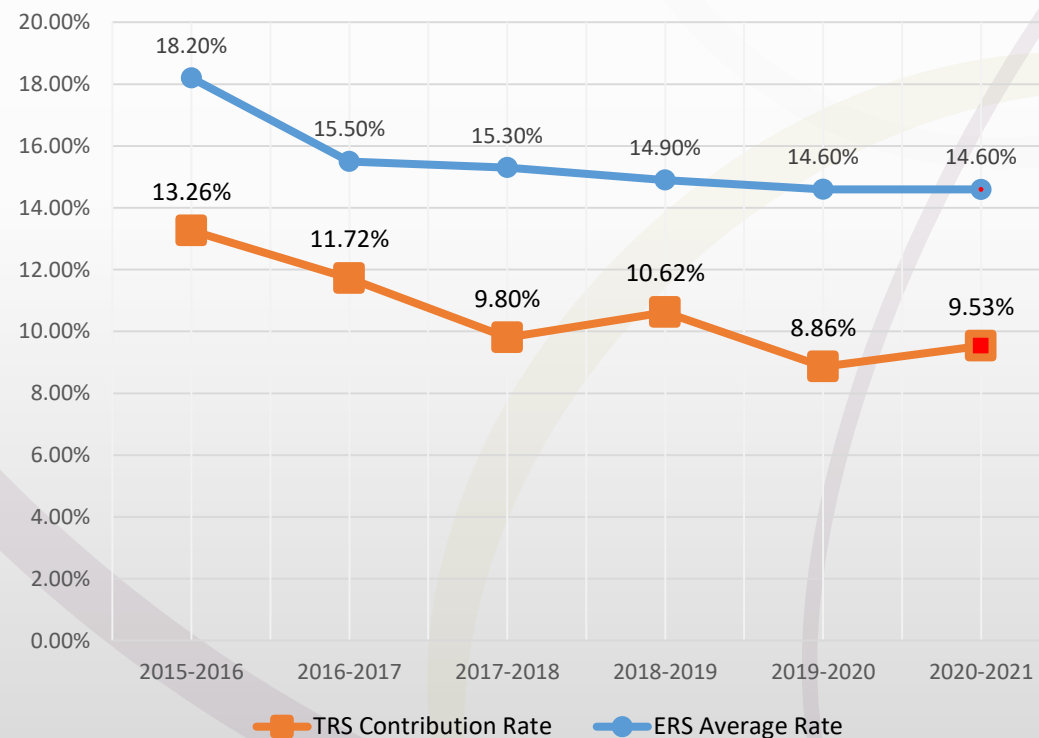


Retirement Systems

Factors for 2020-21

- ERS expected to remain level average
- TRS Increasing for next budget
 - We should expect another increase 2021-22 based on original projections for this budget session.

ERS & TRS Historical to Projected



Employee Benefits

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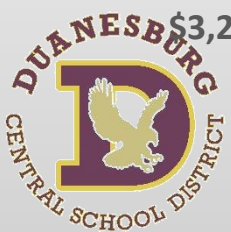
Employee Benefits					
ACCOUNT	ACCOUNT NAME	2020-2021 PROPOSED BUDGET	2019-2020 ACTUAL	2020-2021 PROPOSED INCREASE	2020-2021 PERCENTAGE CHANGE
A 9010.800-00-00	Employees Retirement System	250,000.00	250,000.00	0.00	0.00%
A 9020.800-00-00	NYS Teacher Retirement System	551,250.00	525,000.00	26,250.00	5.00%
A 9030.800-00-00	Social Security	525,000.00	525,000.00	0.00	0.00%
A 9040.800-00-00	Workers Compensation	60,000.00	65,000.00	-5,000.00	-7.69%
A 9050.800-00-00	Unemployment Insurance	20,000.00	20,000.00	0.00	0.00%
Total Employee Benefits		1,406,250.00	1,385,000.00	21,250.00	1.53%

Employee Medical & Dental

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Hospital Medical and Dental					
A 9060.150-00-00	Health Insurance Buy Back	42,000.00	42,000.00	0.00	0.00%
A 9060.800-00-00	Health Insurance	1,926,500.00	1,935,250.00	-8,750.00	-0.45%
A 9060.801-00-00	Dental Insurance	42,000.00	42,000.00	0.00	0.00%
A 9060.802-00-00	Prescription Drug	0.00	0.00	0.00	0.00%
A 9060.804-00-00	Flexible Benefits Plan	1,000.00	1,000.00	0.00	0.00%
A 9070.800-00-00	Disability Insurance-Administration	5,000.00	5,000.00	0.00	0.00%
Total Hospital Medical and Dental		2,016,500.00	2,025,250.00	-8,750.00	-0.43%

Employee Benefits Total Budget



Summary

- Tax Levy
 - Established to increase levy by 1.90%
- Expense budget to be work in progress into future work sessions
- State Aid Projections not yet issued will impact appropriated fund balance

2020-2021 Budget Schedule

- March 24: Budget Work Session: Instructional, BOCES, Special Education, & State Aid
- April 7: Community Budget Presentation: BOE Approval of Budget
- May 5: Public Budget hearing: Budget Hearing
- May 12: Meet the Candidates
- May 19: Budget Vote 1:00pm to 9:00pm Elementary School Entry