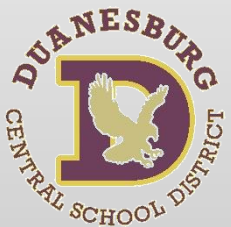


2020-2021 DUANESBURG CENTRAL SCHOOL DISTRICT BUDGET WORK SESSION 3

MARCH 24, 2020

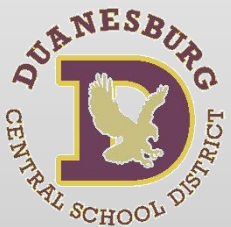


Agenda

- Instructional
- BOCES
- Special Education
- State Aid
- Draft Budget



Instructional Budget



Instruction Descriptions

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Teaching Regular School

A 2110.110-30-00	Teacher Salaries Kindergarten	General Education Teachers of Kindergarten
A 2110.120-30-00	Teacher Salaries 1-6	General Education Teachers of Grades 1-6
A 2110.130-10-00	Teacher Salaries 7-12	General Education Teachers of Grade 7-12
A 2110.132-10-00	Teacher Assistant Salaries	Teacher Assistant
A 2110.140-10-00	Teacher Salaries Subs HS	Substitute Teachers
A 2110.140-30-00	Teacher Salaries Subs ES	Substitute Teachers
A 2110.151-00-00	Teacher Salaries Tutoring	Instructional costs for Tutors
A 2110.160-10-00	Non-Instructional Salaries HS	Building Aides
A 2110.160-30-00	Non-Instructional Salaries ES	Building Aides
A 2110.161-10-00	Sub Aide Non-Instr Sal HS	Sub Building Aides
A 2110.161-30-00	Sub Aide Non-Instr Sal ES	Sub Building Aides
A 2110.200-10-00	Equipment HS	Equipment for HS
A 2110.200-30-00	Equipment ES	Equipment for ES
A 2110.400-10-00	Contractual Expense HS	Contractual Items related to Instruction @ HS
A 2110.400-30-00	Contractual Expense ES	Contractual Items related to Instruction @ ES
A 2110.401-10-00	Teacher Conferences HS	Conference Expenses not covered with BOCES for HS
A 2110.401-30-00	Teacher Conferences ES	Conference Expenses not covered with BOCES for ES
A 2110.450-10-00	Supplies and Materials HS	Instructional Materials for the HS
A 2110.450-30-01	Supplies and Materials ES	Instructional Materials for the ES
A 2110.470-00-00	Tuition	Costs related to tuition for additional non-sped instruction
A 2110.480-10-00	Textbooks HS	Textbook Costs for HS
A 2110.480-30-00	Textbooks ES	Textbook Costs for ES
A 2110.490-00-00	Regular Education BOCES	Instructional expenses through BOCES purchase

Instruction Draft Budget

DRAFT

Teaching Regular School					
ACCOUNT	ACCOUNT NAME	PROPOSED BUDGET	2019-2020 ACTUAL	PROPOSED INCREASE	PERCENTAGE CHANGE
A 2110.110-30-00	Teacher Salaries Kindergarten	173,623.00	167,703.00	5,920.00	3.53%
A 2110.120-30-00	Teacher Salaries 1-6	1,397,532.00	1,394,806.00	2,726.00	0.20%
A 2110.130-10-00	Teacher Salaries 7-12	1,921,530.00	1,871,530.00	50,000.00	2.67%
A 2110.132-10-00	Teacher Assistant Salaries	26,157.00	25,151.00	1,006.00	4.00%
A 2110.140-10-00	Teacher Salaries Subs HS	62,000.00	72,000.00	-10,000.00	-13.89%
A 2110.140-30-00	Teacher Salaries Subs ES	62,000.00	72,000.00	-10,000.00	-13.89%
A 2110.151-00-00	Teacher Salaries Tutoring	8,500.00	8,500.00	0.00	0.00%
A 2110.160-10-00	Non-Instructional Salaries HS	0.00	0.00	0.00	0.00%
A 2110.160-30-00	Non-Instructional Salaries ES	81,355.00	78,226.00	3,129.00	4.00%
A 2110.161-10-00	Sub Aide Non-Instr Sal HS	2,000.00	2,000.00	0.00	0.00%
A 2110.161-30-00	Sub Aide Non-Instr Sal ES	2,000.00	2,000.00	0.00	0.00%
A 2110.200-10-00	Equipment HS	0.00	6,000.00	-6,000.00	-100.00%
A 2110.200-30-00	Equipment ES	0.00	4,000.00	-4,000.00	-100.00%
A 2110.400-10-00	Contractual Expense HS	100,000.00	100,000.00	0.00	0.00%
A 2110.400-30-00	Contractual Expense ES	19,000.00	19,000.00	0.00	0.00%
A 2110.401-10-00	Teacher Conferences HS	4,500.00	4,500.00	0.00	0.00%
A 2110.401-30-00	Teacher Conferences ES	4,500.00	4,500.00	0.00	0.00%
A 2110.450-10-00	Supplies and Materials HS	75,000.00	75,300.00	-300.00	-0.40%
A 2110.450-30-01	Supplies and Materials ES	35,000.00	36,300.00	-1,300.00	-3.58%
A 2110.470-00-00	Tuition	20,000.00	25,000.00	-5,000.00	-20.00%
A 2110.480-10-00	Textbooks HS	25,000.00	30,000.00	-5,000.00	-16.67%
A 2110.480-30-00	Textbooks ES	25,000.00	30,000.00	-5,000.00	-16.67%
A 2110.490-00-00	Regular Education BOCES	253,489.00	246,106.00	7,383.00	3.00%
Total Teaching Regular School		4,298,186.00	4,274,622.00	23,564.00	0.55%

Instructional Budget Highlights

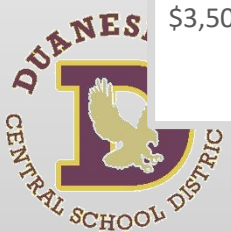
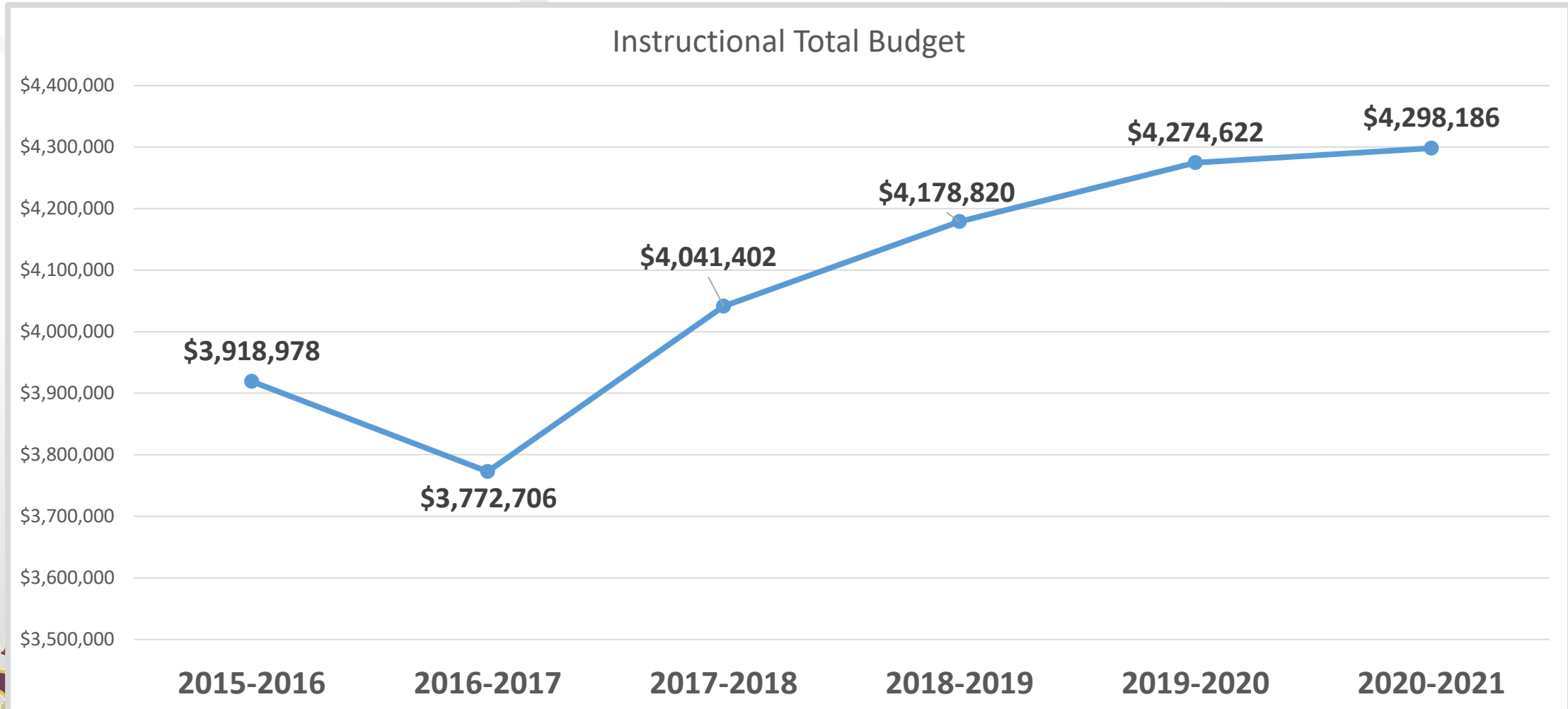
Additions to Budget

- Additional Science Teacher
- Pupil Personnel Services Director
- Teacher salary Assumptions

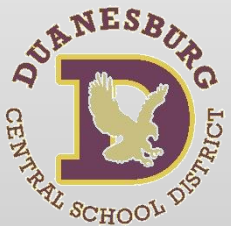
Other Budget Notes

- Teacher salary budgets consider retirements.

Instructional Draft Budget



BOCES Draft Budget



BOCES Budget Descriptions

ACCOUNT	ACCOUNT DESCRIPTION	DESCRIPTION
A 1010.490-50-00	BOE BOCES Services	Board Services through BOCES (BoardDocs, NYSSBA)
A 1310.490-20-00	Bus Adm BOCES Services	BOCES Services related to Business Office Operation
A 1345.490-00-00	Purchasing BOCES	Competitive Bidding services
A 1430.490-00-00	Personnel BOCES	Fees connected to obtaining personnel such as OLAS
A 1480.490-00-00	Public Info BOCES	Communications Services
A 1620.490-00-00	BOCES Services	Services related to Facilities, Safety, Fire testing, water testing
A 1680.490-00-00	Data Processing BOCES	Erate, Finance Manager, Internet, Tax Billing, SNN
A 1981.490-00-00	Administrative Charge BOCES	Administrative, Capital, & Rental
A 2060.490-00-00	Reg Plan BOCES	Substitute Coordination
A 2070.490-00-00	Inserv Training BOCES	Professional Development and Teacher training
A 2110.490-00-00	Regular Education BOCES	General Education expense Summer School, Distance Learn
A 2250.490-00-00	PHC BOCES	Special Education outplacements and BOCES
A 2280.490-00-00	Occ Ed BOCES	Occupational Education / Career & Technical Education
A 2610.490-00-00	Library Services BOCES	Library loan services through BOCES
A 2630.490-00-00	Computer Aided Instr BOCES	Computer application and purchasing through BOCES
A 2810.490-00-00	Guidance BOCES	Guidance services including
A 2820.490-00-00	Psych. BOCES	Psychological services through BOCES contract

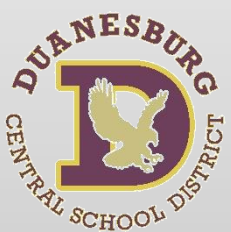
BOCES Draft Budget

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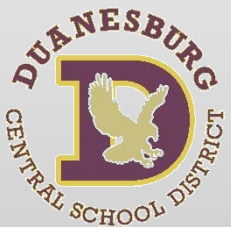
ACCOUNT	DESCRIPTION	2020-2021	2019-2020	2020-2021	2020-2021
		PROPOSED BUDGET	ACTUAL	PROPOSED INCREASE	PERCENTAGE CHANGE
A 1010.490-50-00	BOE BOCES Services	\$13,500	\$4,500	\$9,000	200.00%
A 1310.490-20-00	Bus Adm BOCES Services	\$34,000	\$8,000	\$26,000	325.00%
A 1345.490-00-00	Purchasing BOCES	\$4,635	\$4,635	\$0	0.00%
A 1430.490-00-00	Personnel BOCES	\$24,000	\$25,500	-\$1,500	-5.88%
A 1480.490-00-00	Public Info BOCES	\$89,919	\$87,300	\$2,619	3.00%
A 1620.490-00-00	BOCES Services	\$43,561	\$43,561	\$0	0.00%
A 1680.490-00-00	Data Processing BOCES	\$39,140	\$38,000	\$1,140	3.00%
A 1981.490-00-00	Administrative Charge BOCES	\$110,771	\$97,836	\$12,935	13.22%
A 2060.490-00-00	Reg Plan BOCES	\$13,982	\$13,575	\$407	3.00%
A 2070.490-00-00	Inserv Training BOCES	\$74,160	\$72,000	\$2,160	3.00%
A 2110.490-00-00	Regular Education BOCES	\$253,489	\$246,106	\$7,383	3.00%
A 2250.490-00-00	PHC BOCES	\$655,000	\$635,410	\$19,590	3.08%
A 2280.490-00-00	Occ Ed BOCES	\$327,851	\$318,302	\$9,549	3.00%
A 2610.490-00-00	Library Services BOCES	\$29,200	\$28,391	\$809	2.85%
A 2630.490-00-00	Computer Aided Instr BOCES	\$240,271	\$190,958	\$49,313	25.82%
A 2810.490-00-00	Guidance BOCES	\$3,456	\$3,355	\$101	3.01%
A 2820.490-00-00	Psych. BOCES	\$37,080	\$36,000	\$1,080	3.00%
	TOTALS	\$1,994,015	\$1,853,429	\$140,586	7.59%

BOCES Draft Budget

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Special Education Draft Budget



Special Education Budget Descriptions

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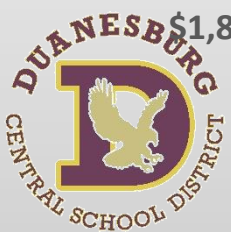
ACCOUNT	ACCOUNT DESCRIPTION	DESCRIPTION
A 2250.150-10-00	Special Education Instr Salary HS	7-12 Special Education Teachers
A 2250.150-30-00	Special Education Instr Salary ES	K-6 Special Education Teachers
A 2250.160-10-00	Special Education Non-Instr Salary HS	7-12 Special Education Support Staff
A 2250.160-30-00	Special Education Non-Instr Salary ES	K-6 Special Education Support Staff
A 2250.200-10-00	Special Education Equipment	Special Education Equipment
A 2250.400-00-00	Special Education Cont Expense	Contractual Expenses related to Special Education
A 2250.450-30-00	Special Education Supplies District Wide	Supplies necessary for Special Education
A 2250.470-00-00	Special Education Tuition	Outplacement tuition costs for Special Education
A 2250.490-00-00	Special Education BOCES	Special Education services from BOCES locations

Special Education Budget

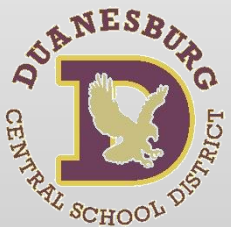
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ACCOUNT	DESCRIPTION	2020-2021	2019-2020	2020-2021	2020-2021
		PROPOSED BUDGET	ACTUAL	PROPOSED INCREASE	PERCENTAGE CHANGE
A 2250.150-10-00	Special Education Instr Salary HS	279,531.00	270,000.00	9,531.00	3.53%
A 2250.150-30-00	Special Education Instr Salary ES	278,710.00	320,000.00	-41,290.00	-12.90%
A 2250.160-10-00	Special Education Non-Instr Salary HS	94,000.00	100,000.00	-6,000.00	-6.00%
A 2250.160-30-00	Special Education Non-Instr Salary ES	170,960.00	174,000.00	-3,040.00	-1.75%
A 2250.200-10-00	Special Education Equipment	0.00	0.00	0.00	0.00%
A 2250.400-00-00	Special Education Cont Expense	144,500.00	144,542.00	-42.00	-0.03%
A 2250.450-30-00	Special Education Supplies District Wide	3,000.00	3,000.00	0.00	0.00%
A 2250.470-00-00	Special Education Tuition	660,000.00	685,000.00	-25,000.00	-3.65%
A 2250.490-00-00	Special Education BOCES	655,000.00	635,410.00	19,590.00	3.08%
Total Special Education		2,285,701.00	2,331,952.00	-46,251.00	-1.98%

Special Education Budget



State Aid Projections

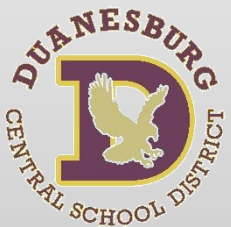


STATE AID PROJECTIONS

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STATE AID	2020-2021 PROPOSED BUDGET	2019-2020 ACTUAL	2020-2021 PROPOSED INCREASE	2020-2021 PERCENTAGE CHANGE
FOUNDATION AID	\$4,954,050	\$4,888,467	\$65,583	1.3%
BOCES & SPECIAL SERVICES	\$655,392	\$666,268	-\$10,876	-1.7%
PUBLIC EXCESS HIGH COST AID	\$125,888	\$141,410	-\$15,522	-12.3%
PRIVATE EXCESS COST	\$189,661	\$123,631	\$66,030	34.8%
HARDWARE & TECHNOLOGY	\$10,798	\$10,977	-\$179	-1.7%
SOFTWARE, LIBRARY, & TEXTBOOK	\$54,893	\$56,255	-\$1,362	-2.5%
TRANSPORTATION AID	\$1,001,323	\$945,620	\$55,703	5.6%
BUILDING AID	\$1,437,166	\$1,588,611	-\$151,445	-10.5%
TOTAL STATE AID	\$8,429,171	\$8,421,239	\$7,932	0.1%

OVERALL DRAFT BUDGET



Draft Budget

DRAFT

General Expenses	2020-2021 PROPOSED BUDGET	2019-2020 ACTUAL	2020-2021 PROPOSED INCREASE	2020-2021 PERCENTAGE CHANGE	2020-2021 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

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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
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%

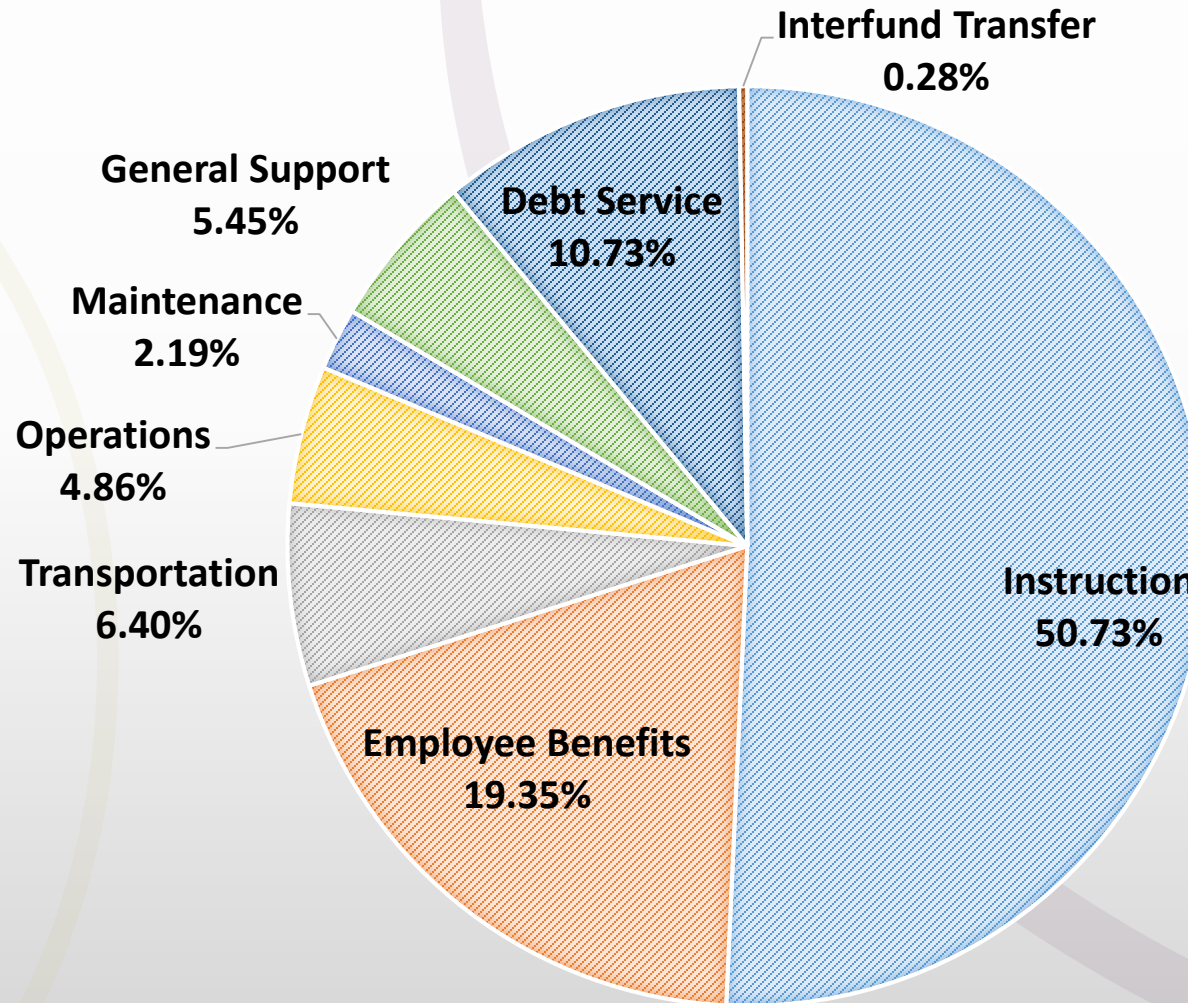
2020-2021 SUMMARY

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



Budget Expenses

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Draft Budget Notes

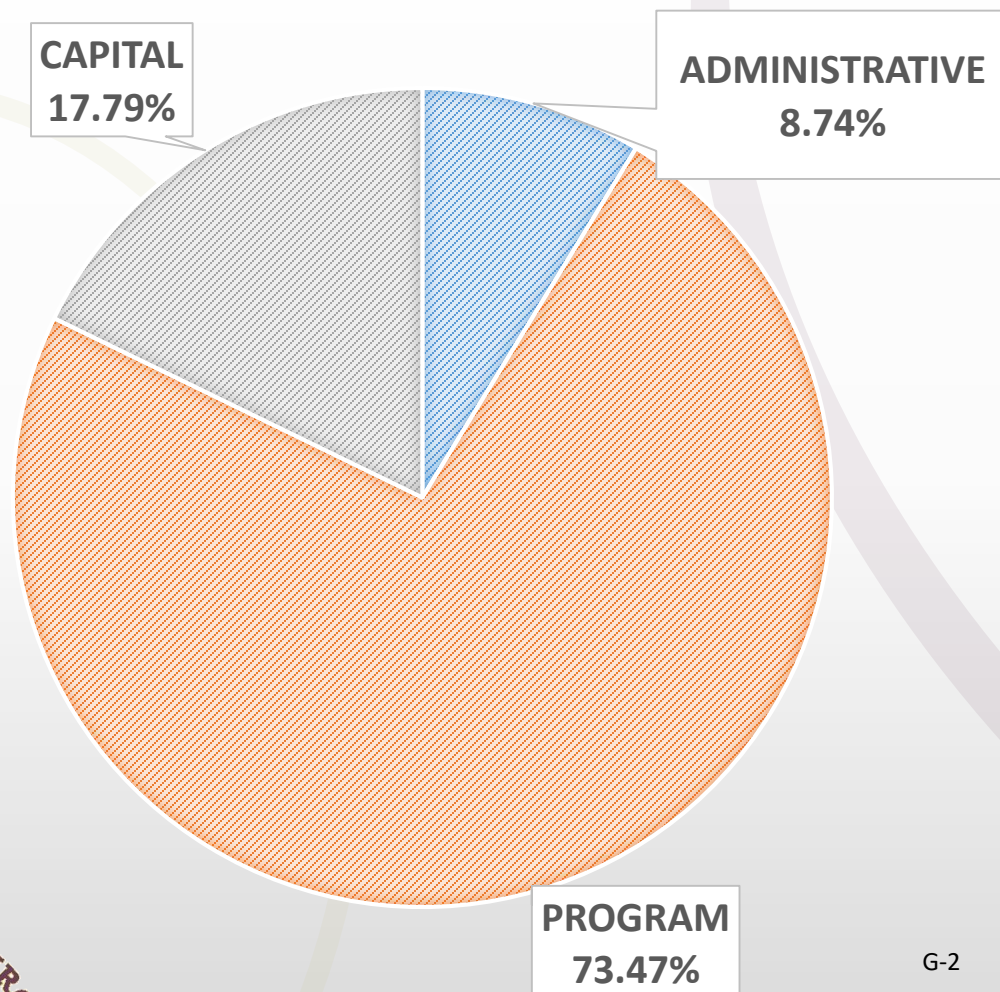
Budget Notes

- Top three increases currently:
 - Increase contractual salary lines
 - Technology BOCES needs
 - Transportation
- No giant increases in benefits
- Considers Retirements as savings
- Adjustments made to align budget lines with expenses
 - Example: Health Insurance no increase necessary

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.

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

Draft Revenue Budget

	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%

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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 not yet issued will impact appropriated fund balance

- **Expenses**

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

2020-2021 Budget Schedule

- 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