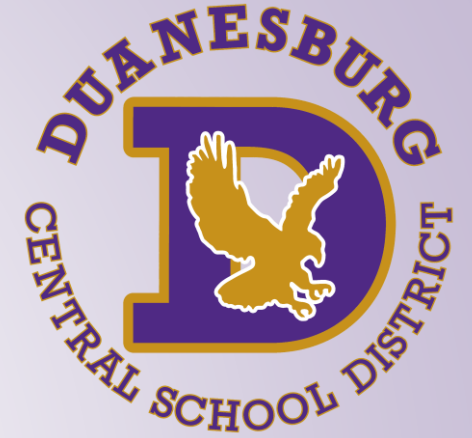


2026-2027 BUDGET HEARING

MAY 05, 2026



MISSION STATEMENT

Partnering with families and community, Duanesburg Central School will provide a safe, supportive and inclusive environment.

We are committed to cultivating **integrity**, fostering **community** and instilling **pride** to prepare every student for success.

2026-2027 BUDGET GOALS & PRIORITIES

GOALS

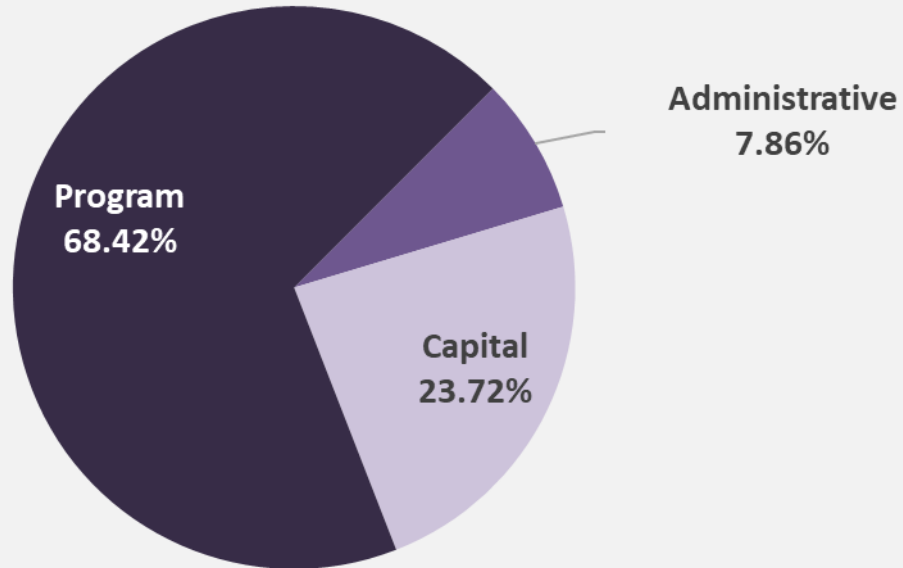
- Maintain core academic and extracurricular programs without spending spikes
- Maintain resources and opportunities for students
- Remain under the Tax Cap while navigating NYS budget uncertainty

PRIORITIES

While we are still waiting for the final adoption of the New York State Budget, our district cannot afford to wait to plan for our students. We have developed this 2026-2027 proposal using a conservative, risk-mitigated approach. By basing our revenue projections on the Governor's Executive Budget figures and maintaining our commitment to stay under the local tax cap, we have built a stable plan that protects our core programs even if state aid remains low.

BUDGET OVERVIEW

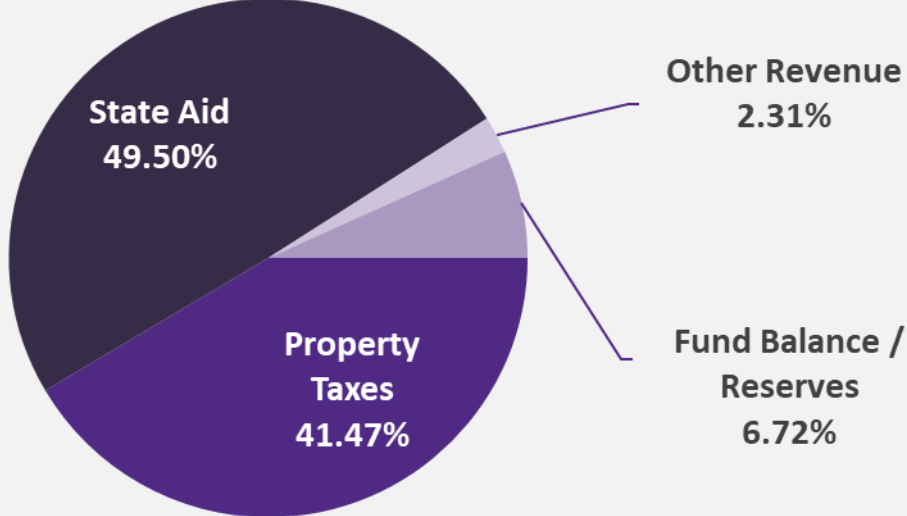
EXPENSES



TOTAL PROPOSED EXPENDITURE BUDGET
\$22,998,000

BUDGET TO BUDGET INCREASE
\$2,312,000 OR **11.18%**

REVENUE

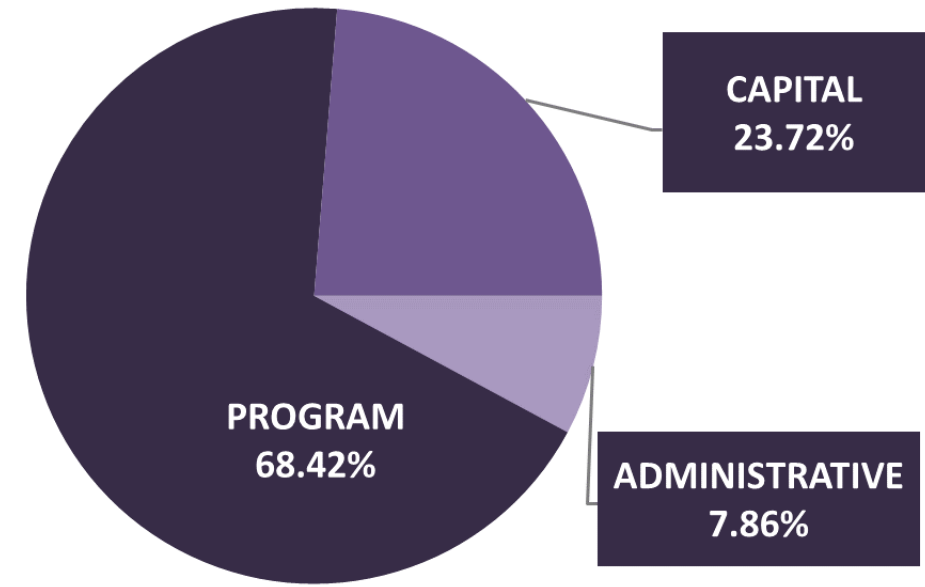


TAX LEVY
\$9,536,232

TAX LEVY INCREASE OVER CURRENT BUDGET
\$268,758 OR **2.90%**

PROPOSED 2026-2027 – 3 PART BUDGET

COMPONENT	2025-2026	2026-2027	\$ Change	% Change
	Current Budget	Proposed Budget		
ADMINISTRATIVE	\$1,722,605	\$1,806,510	\$83,905	4.87%
CAPITAL	\$3,911,455	\$5,456,212	\$1,544,757	39.49%
PROGRAM	\$15,051,940	\$15,735,278	\$683,338	4.54%
Total	\$20,686,000	\$22,998,000	\$2,312,000	11.18%



ADMINISTRATIVE

FUNCTION	BUDGET OBJECT	2025-2026	2026-2027	\$ DIFFERENCE	% DIFFERENCE
A 1010	Board of Education	\$48,610.00	\$56,150.00	\$7,540.00	15.51%
A 1040	District Clerk	\$5,900.00	\$5,950.00	\$50.00	0.85%
A 1060	District Meeting	\$500.00	\$750.00	\$250.00	50.00%
A 1240	Chief School Administrator	\$250,710.00	\$253,174.00	\$2,464.00	0.98%
A 1310	Business Administration	\$374,805.00	\$383,729.00	\$8,924.00	2.38%
A 1320	Auditing	\$20,000.00	\$20,000.00	\$0.00	0.00%
A 1345	Purchasing	\$8,027.00	\$8,268.00	\$241.00	3.00%
A 1380	Fiscal Agent Fees	\$9,070.00	\$10,000.00	\$930.00	10.25%
A 1420	Legal	\$40,000.00	\$40,000.00	\$0.00	0.00%
A 1430	Personnel	\$45,000.00	\$43,000.00	-\$2,000.00	-4.44%
A 1460	Records Management	\$1,000.00	\$1,000.00	\$0.00	0.00%
A 1480	Public Information and Services	\$99,758.00	\$102,706.00	\$2,948.00	2.96%
A 1622	School Resource Officer	\$73,143.00	\$109,643.00	\$36,500.00	49.90%
A 1680	Data Processing	\$111,300.00	\$114,639.00	\$3,339.00	3.00%
A 1910	Insurance	\$87,340.00	\$104,808.00	\$17,468.00	20.00%
A 1981	BOCES Administrative	\$100,209.00	\$103,716.00	\$3,507.00	3.50%
A 2010	Curriculum Development and Supervision	\$10,000.00	\$10,000.00	\$0.00	0.00%
A 2020	Supervision-Regular School	\$335,683.00	\$334,800.00	-\$883.00	-0.26%
A 2060	Research, Planning & Evaluation	\$4,000.00	\$4,000.00	\$0.00	0.00%
A 2070	Inservice Training	\$97,550.00	\$100,177.00	\$2,627.00	2.69%
	TOTAL ADMINISTRATIVE	\$1,722,605.00	\$1,806,510.00	\$83,905.00	4.87%

Includes district administrative, school board operations, finance, human resources, legal and auditing services, property insurance, and administrative costs.



CAPITAL

FUNCTION	BUDGET OBJECT	2025-2026	2026-2027	\$ DIFFERENCE	% DIFFERENCE
A 1620	Operations of Plant	\$1,098,264.00	\$1,211,516.00	\$113,252.00	10.31%
A 1621	Maintenance of Plant	\$425,574.00	\$449,946.00	\$24,372.00	5.73%
A 1930	Judgements, Claims & Reimbursements	\$250.00	\$250.00	\$0.00	0.00%
A 1964	Refund on Real Property Taxes	\$1,000.00	\$1,000.00	\$0.00	0.00%
A 9711	Bond for Construction	\$1,550,700.00	\$1,266,400.00	-\$284,300.00	-18.33%
A 9722	Bond for Bus Purchase	\$354,000.00	\$351,100.00	-\$2,900.00	-0.82%
A 9731	Ban for Construction	\$481,667.00	\$2,176,000.00	\$1,694,333.00	351.76%
	TOTAL CAPITAL	\$3,911,455.00	\$5,456,212.00	\$1,544,757.00	39.49%

Includes facilities maintenance and custodial services, utilities, debt service for buildings and buses, and court-ordered legal costs.



PROGRAM

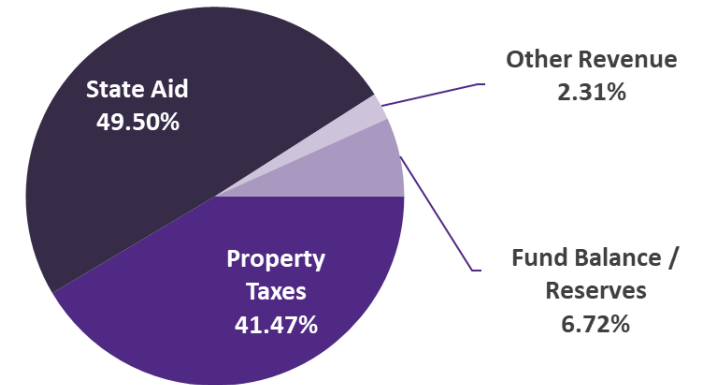
FUNCTION	BUDGET OBJECT	2025-2026	2026-2027	\$ DIFFERENCE	% DIFFERENCE
A 2110	Teaching Regular School	\$4,637,642.00	\$4,577,253.00	-\$60,389.00	-1.30%
A 2250	Special Education (Students w/Disabilities)	\$2,568,689.00	\$2,895,057.00	\$326,368.00	12.71%
A 2259	English as New Language (ENL)	\$0.00	\$56,253.00	\$56,253.00	0.00%
A 2280	Occupational Education	\$386,164.00	\$399,680.00	\$13,516.00	3.50%
A 2610	School Library & Audiovisual	\$117,543.00	\$118,082.00	\$539.00	0.46%
A 2630	Computer Assisted Instruction	\$636,793.00	\$660,679.00	\$23,886.00	3.75%
A 2805	Attendance Regular School	\$76,822.00	\$79,895.00	\$3,073.00	4.00%
A 2810	Guidance Regular Day	\$189,766.00	\$264,847.00	\$75,081.00	39.57%
A 2815	Health Services	\$140,762.00	\$144,265.00	\$3,503.00	2.49%
A 2820	Psychological Services	\$71,750.00	\$79,920.00	\$8,170.00	11.39%
A 2825	Social Worker Services	\$166,693.00	\$101,839.00	-\$64,854.00	-38.91%
A 2850	CoCurricular Activities	\$75,000.00	\$75,000.00	\$0.00	0.00%
A 2855	Athletics	\$263,206.00	\$262,319.00	-\$887.00	-0.34%
A 5510	District Transportation	\$1,372,409.00	\$1,485,861.00	\$113,452.00	8.27%
A 5530	Transportation Garage	\$71,000.00	\$71,000.00	\$0.00	0.00%
A 9010	Employee Retirement System	\$295,000.00	\$320,000.00	\$25,000.00	8.47%
A 9020	NYS Teacher Retirement System	\$560,000.00	\$575,000.00	\$15,000.00	2.68%
A 9030	Social Security	\$575,000.00	\$590,000.00	\$15,000.00	2.61%
A 9040	Workers Compensation	\$36,600.00	\$36,600.00	\$0.00	0.00%
A 9050	Unemployment Insurance	\$20,000.00	\$20,000.00	\$0.00	0.00%
A 9060	Health Insurance	\$2,721,101.00	\$2,851,728.00	\$130,627.00	4.80%
A 9070	Disability Insurance	\$5,000.00	\$5,000.00	\$0.00	0.00%
A 9901	Transfers for Lunch & Special Aid	\$65,000.00	\$65,000.00	\$0.00	0.00%
A 9950	Transfer to Capital	\$0.00	\$0.00	\$0.00	0.00%
	TOTAL PROGRAM	\$15,051,940.00	\$15,735,278.00	\$683,338.00	4.54%

Includes instruction, special education, and student support services (guidance, health, library). Includes BOCES programs, athletics, textbooks, and daily student transportation.



PROPOSED 2026-2026 BUDGETED REVENUE

CATEGORY	2025-2026 BUDGETED	2026-2027 PROPOSED	\$ CHANGE	% CHANGE	% OF BUDGET
Property Taxes	\$ 9,267,474	\$ 9,536,232	\$ 268,758	2.90%	41.47%
State Aid	\$ 9,681,116	\$ 11,383,153	\$ 1,702,037	17.58%	49.50%
Other Revenue	\$ 516,000	\$ 532,250	\$ 16,250	3.15%	2.31%
Fund Balance / Reserves	\$ 1,221,410	\$ 1,546,365	\$ 324,955	26.60%	6.72%
TOTAL	\$ 20,686,000	\$ 22,998,000	\$ 2,312,000	11.18%	100.00%



STATE AID

STATE AID FOR 2026-2027 BUDGET	2025-2026	2026-2027	\$ CHANGE	% CHANGE
FOUNDATION AID	\$5,448,594	\$5,503,079	\$54,485	1.00%
BOCES	\$837,462	\$1,039,492	\$202,030	24.12%
HIGH COST EXCESS COST	\$119,082	\$212,093	\$93,011	78.11%
PRIVATE EXCESS COST	\$167,890	\$172,892	\$5,002	2.98%
HARDWARE & TECHNOLOGY	\$9,740	\$9,468	-\$272	-2.79%
SOFTWARE , LIBRARY, TEXTBOOK	\$50,295	\$49,336	-\$959	-1.91%
TRANSPORTATION INCLUDING SUMMER	\$1,379,496	\$1,320,110	-\$59,386	-4.30%
BUILDING + BUILDING REORG INCENTIVE	\$1,668,557	\$3,076,683	\$1,408,126	84.39%
TOTAL GENERAL BUDGET STATE AID PROJECTED	\$9,681,116	\$11,383,153	\$1,702,037	17.58%

The New York State Budget is still in development and at the time of this estimation numbers were not finalized with the Governor's office. The State Aid estimation for the district are based on the most recent estimated aid reports from the state in combination with estimated building aid in alignment with assumed debt.



TAX LEVY



Included here is an estimate based on tax rates and equalization rates for the 2025-2026 tax collection.

Example uses a 2.9% Tax Levy increase this is an estimated amount of increase on homes assessed at the level labeled "Home Full Value".

Proposed Tax Levy 2.90% or \$268,757

Proposed Tax Levy is below the calculated tax cap of 2.93%

HOME FULL VALUE	CURRENT YEAR SCHOOL TAXES	NEXT YEAR SCHOOL TAXES (ESTIMATED)	MONTHLY INCREASE (ESTIMATED)	ANNUAL INCREASE (ESTIMATED)
\$100,000	\$1,310.61	\$1,348.61	\$3.17	\$38.01
\$200,000	\$2,621.21	\$2,697.23	\$6.33	\$76.02
\$300,000	\$3,931.82	\$4,045.84	\$9.50	\$114.02
\$400,000	\$5,242.42	\$5,394.45	\$12.67	\$152.03

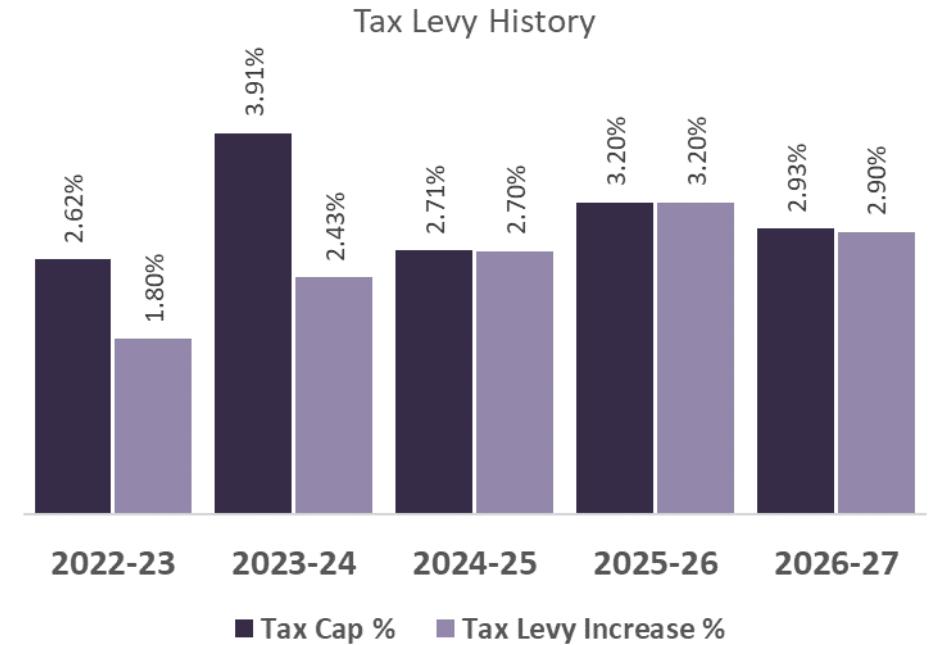
*APPROXIMATE VALUES USED FOR ESTIMATING PURPOSE ONLY. NOT EXACT.



TAX LEVY HISTORY

Duanesburg CSD has consistently kept the tax levy at or below the tax cap.

School Year	Tax Cap %	Tax Levy Increase %	\$ Increase	Total Tax Levy
2022-23	2.62%	1.80%	\$ 150,945	\$ 8,536,811
2023-24	3.91%	2.43%	\$ 207,444	\$ 8,744,255
2024-25	2.71%	2.70%	\$ 236,094	\$ 8,980,349
2025-26	3.20%	3.20%	\$ 287,125	\$ 9,267,474
2026-27	2.93%	2.90%	\$ 268,758	\$ 9,536,232



OTHER REVENUE

Other Revenue sources are budgeted estimates that include:

- Interest on investments
- Tuition Sources
- Interest & Penalties on Taxes
- Other BOCES revenues (DL)
- Sale of excess material and equipment
- Insurance recoveries
- Other Loss
- Medicare Part D
- BOCES prior year refunds

OTHER REVENUE	2025-2026		2026-2027					
Revenue Source	Current Enacted Budgeted		Estimated Proposed Budget	\$ Difference	% Difference			
PILOTs (Payment in Lieu of Taxes)	\$	-	\$	16,250.00	\$	16,250.00	0.00%	
Local Revenues	\$	516,000.00	\$	516,000.00	\$	-	0.00%	
TOTAL OTHER REVENUE	\$	516,000.00	\$	532,250.00	\$	16,250.00	\$	-

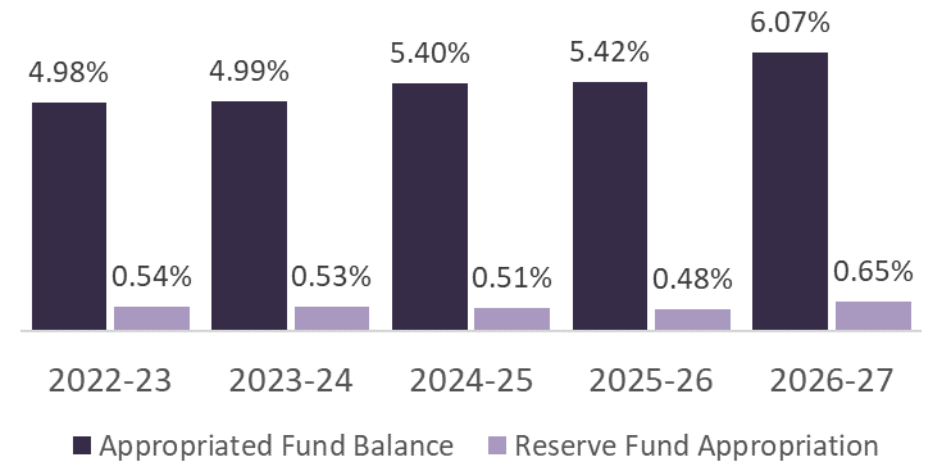


APPROPRIATED FUND BALANCE & RESERVES

School Year	Appropriated Fund Balance	% of Budget	Appropriated Reserves	% of Budget	Combined % of Budget
2022-23	\$ 925,826	4.98%	\$ 100,000	0.54%	5.52%
2023-24	\$ 947,173	4.99%	\$ 100,000	0.53%	5.52%
2024-25	\$ 1,050,555	5.40%	\$ 100,000	0.51%	5.92%
2025-26	\$ 1,121,410	5.42%	\$ 100,000	0.48%	5.90%
2026-27	\$ 1,396,365	6.07%	\$ 150,000	0.65%	6.72%

Fund Balance & Reserves = \$1,546,365

Appropriated Fund Balance & Reserves



Duanesburg has historically filled the budget gap due to lack of funding with appropriated fund balance and reserves. The lack of funding is not within the district's control, but within the state's school aid formula.

PROPOSED BUDGET SUMMARY

■ ADDS

- **School Monitor (HS):** Increase of non-instructional salary for a new position that will serve as In School Suspension / Hall Monitor
- **Special Education Teacher:** Special Education Teacher position to be created for an 8:1:2 class in the elementary school instead of sending students to outplacements.
- **Transportation Efficiency:** Expanded the Transportation budget to restructure a Full-Time Mechanic's Helper/Bus Driver position, addressing both fleet maintenance and route coverage.
- **Maintenance Equipment:** 1 ton pickup truck w/ plow for plowing & field work.
(Will Replace older aged 2009 Suburban School Bus used for transportation plowing and errands.)
- **Part time cleaner to full time:** Establish that the current part time position at the elementary becomes full time. This staff would also clean at the new transportation offices.

■ ABSORBS

- Health Insurance increases at 10% utilizing only a 5% increase on health insurance
- Contractual obligations of existing staffing

BUDGET CHALLENGES

Benefits

Health Insurance

Operating Costs

Utilities and fuel
General Liability Insurance
Supplies

Salaries

Increases on salary contracts to remain competitive in region

State Budget not finalized

State aid numbers are estimated based on latest runs



WHAT HAPPENS IF THE SCHOOL BUDGET IS DEFEATED?

- Budget revote or Contingency Budget
- Defeated a second time would go to Contingency Budget
- Cuts to be considered including instructional staff, bussing for UPK, Extra-Curricular Clubs, Athletics, and Field Trips
- Tax Levy remains the same as current
- No equipment purchases
- Public use of building by outside groups and organizations must pay a full usage fee to cover all expenses related to usage
- No rental of office equipment

SCHOOL BUS PURCHASE BOND PROPOSITION

Blue Bird Vision

65 or 71 Passenger



Microbird G5

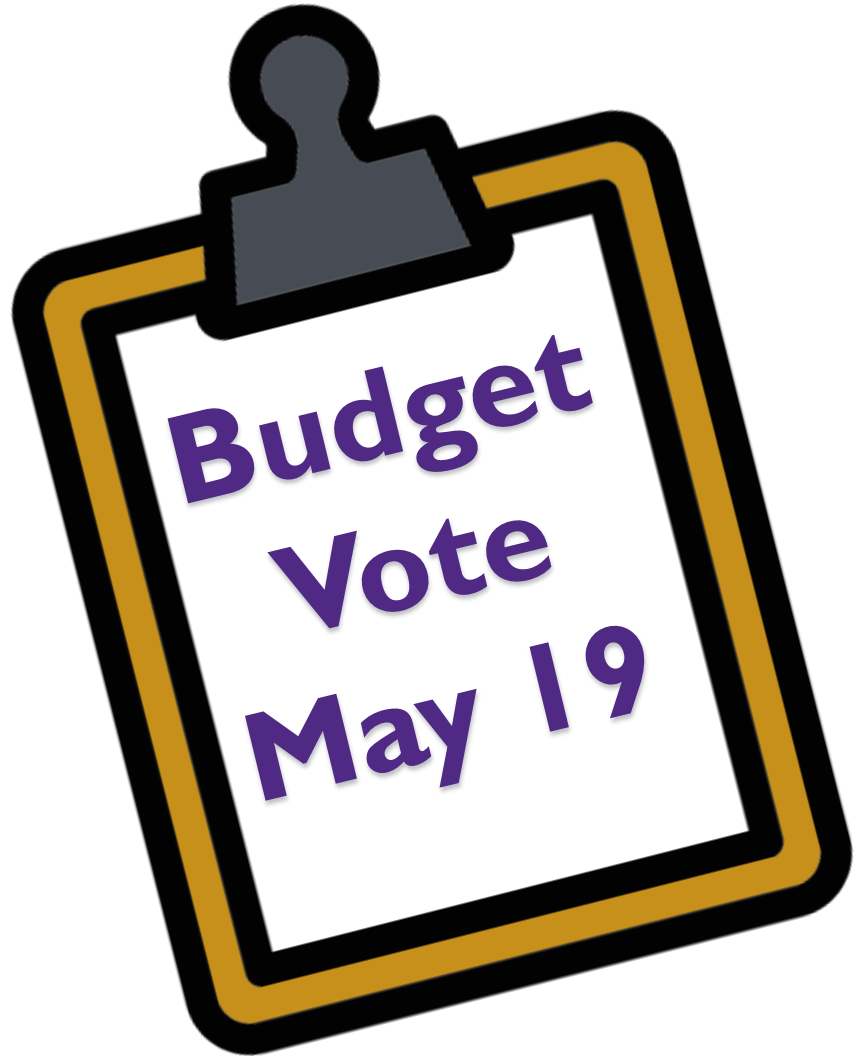
30 Passenger



Proposition to borrow at a maximum of \$325,000 for the purchase of two school buses for replacements.

Transportation Aid Example Bus Borrowing

Current Transportation Aid	72.2%
Estimated Cost of Bus Borrowing	\$ 295,681.97
Estimated NYS Payments	\$ 213,482.38
Estimated District Cost - 5 years	\$ 82,199.59



2026-2027 BUDGET AT A GLANCE

TOTAL PROPOSED EXPENDITURE BUDGET

\$22,998,000

BUDGET TO BUDGET INCREASE

\$2,312,000

OR

11.18%

TAX LEVY INCREASE OVER CURRENT BUDGET

\$268,758

OR

2.90%

TAX LEVY

\$9,536,232

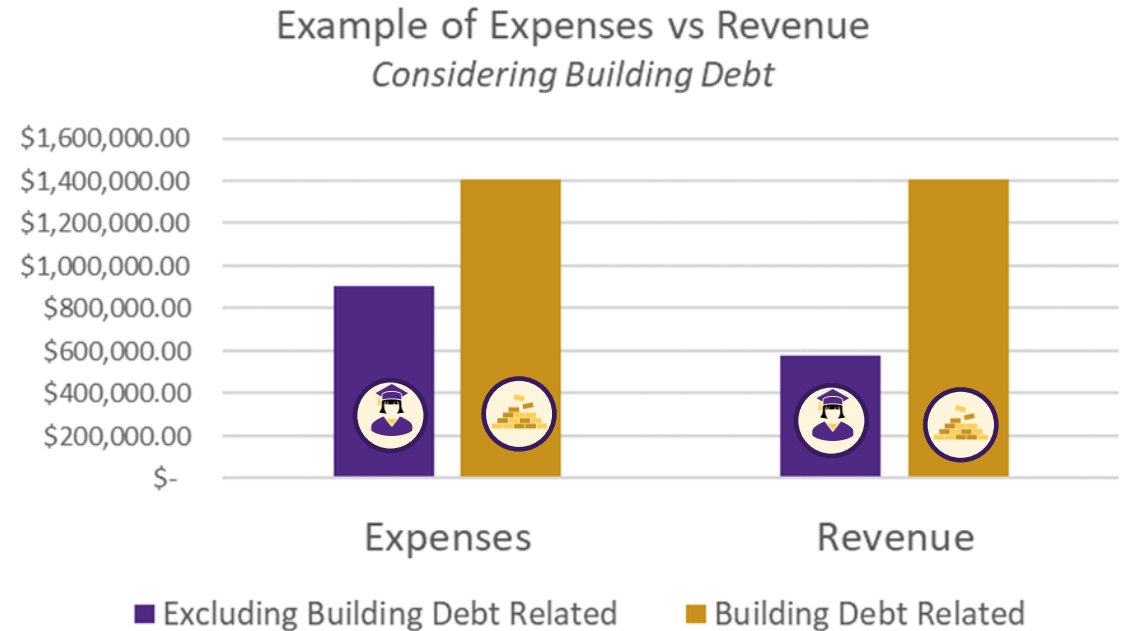


NOTES



FUNDING NOTES

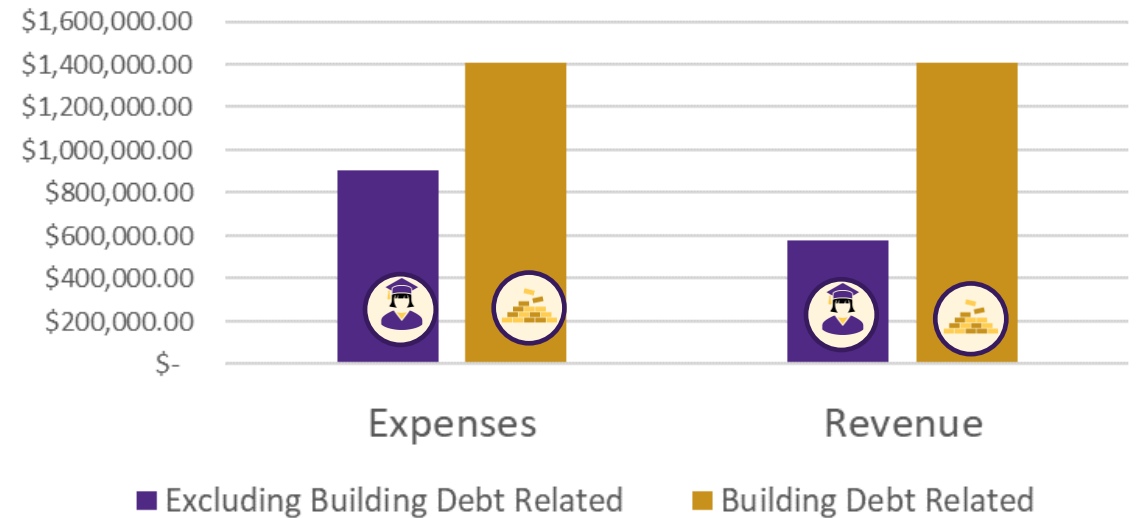
- Foundation Aid increasing at 1% or \$54,485 assisted in leaving a gap in funding. This represents a little over 2% of the increase in revenue the district assumes.
- Budget increases not part of Debt Service: \$904,867 or 39.14% of the increase
- State Aid Increases for budget that are not a part of Debt Service (Building Aid) \$293,911 or 17.27% of the State Aid increase



FUNDING NOTES

- Building Debt increases \$1,410,033 while aid to support building debt is estimated at increasing \$1,408,126

Example of Expenses vs Revenue
Considering Building Debt





WHY MUST WE RENOVATE?

NYSED Requires Schools to Conduct Building Condition Surveys

Ensuring a SAFE Learning Environment.



Replace Aging Roofs



Update to Code



Improve School Facilities

CAPITAL PROJECTS

Required Repairs & Upgrades



THE TAX LEVY CAP

Limits How Much We Can Raise in Local Taxes

BUILDING AID

State Aid Helps Pay for Capital Projects

Maturing Bonds Ending

IF WE DON'T RENEW THE BONDS



TAX LEVY CAP GOES DOWN



Local taxes would need to increase above cap to maintain school buildings without debt.

OUR PROJECTS ARE

79.8%

FUNDED BY BUILDING AID

ANNUAL PAYMENTS



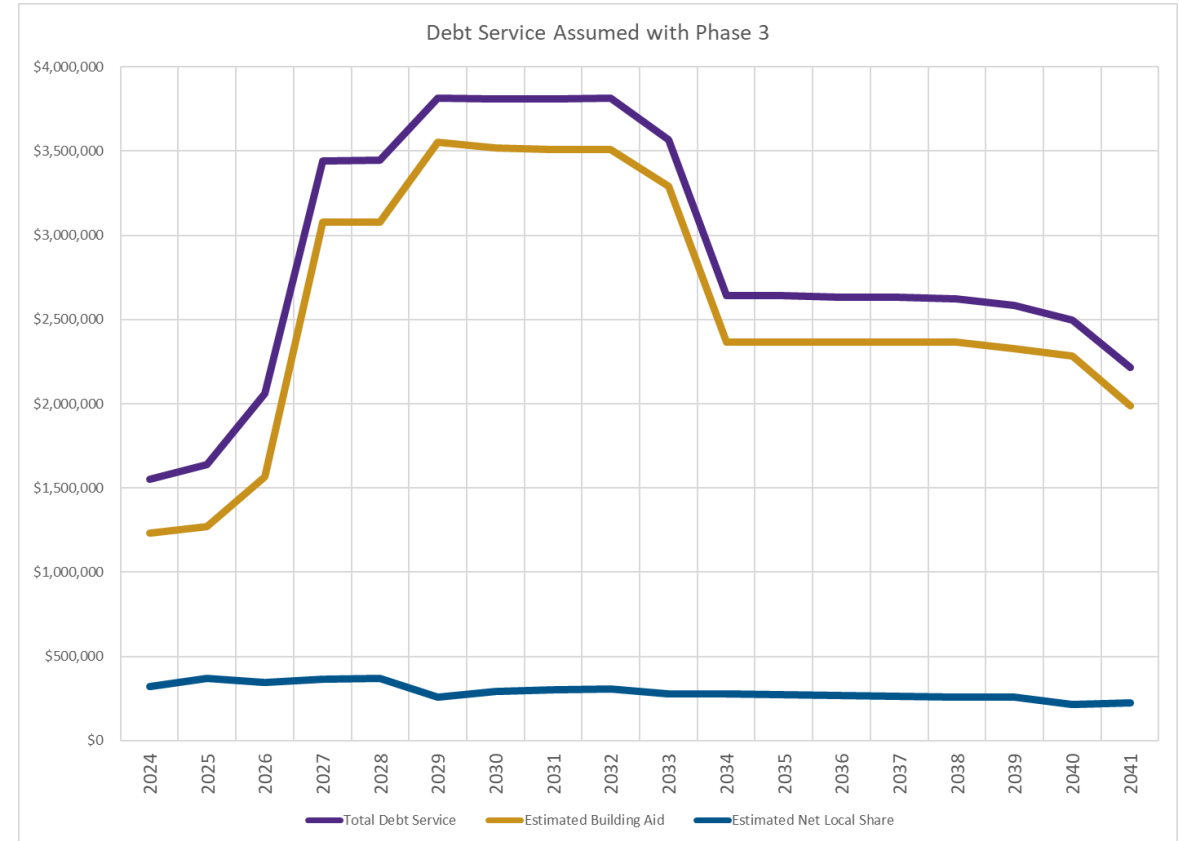
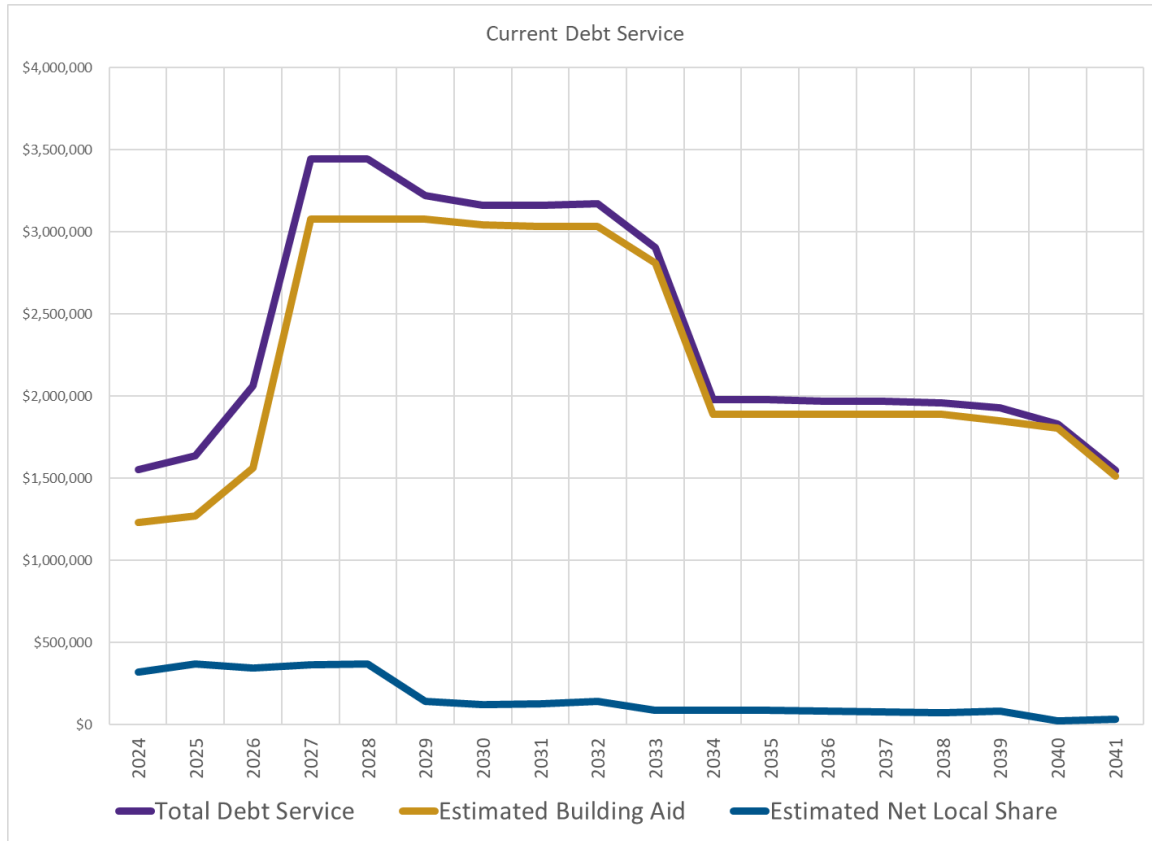
Building Aid Supports Payments

PROJECT COMPLETION



Facilities Restored & Upgraded

SUMMARY OF DEBT FOR APPROVED PROJECTS



TENTATIVE BUDGET PLANNING SCHEDULE

January 06, 2026	Budget Planning
February 03, 2026	Capital, Tax Cap, State Aid
March 10, 2026	Administrative & Revenue updates
March 24, 2026	Program & Revenue updates
April 21, 2026	Community Budget Presentation & BOE Budget Adoption
May 05, 2026	Public Budget Hearing
May 19, 2026	Budget Vote



WHAT TO EXPECT AT THE VOTE

- Proposition to approve the 2026-2027 Budget
- Proposition for Bus Purchases including debt
- Two Board of Education positions



May 19 Budget Vote

@
Duanesburg Transportation Office
9225 Duanesburg Rd., Delanson, NY 12053

1pm – 9pm

