

DUANESBURG CENTRAL SCHOOL DISTRICT

**2020-2021
BUDGET**

JUNE 2, 2020



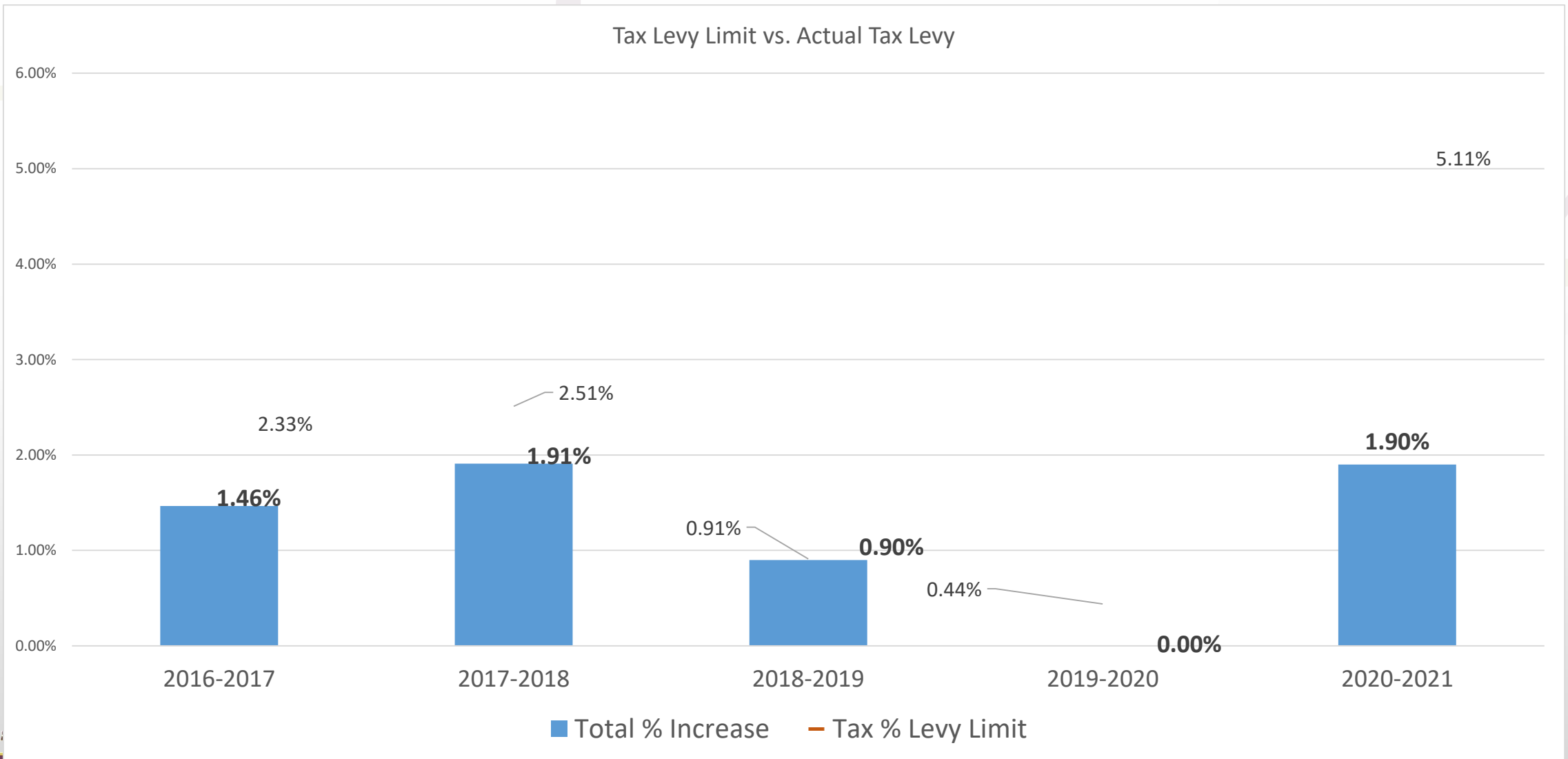
REVENUE BUDGET

STATE AID ESTIMATE SUMMARY

| STATE AID ESTIMATED RUNS | 2019-2020 | 2020-2021 | \$ Change | % Change |
|-------------------------------------|--------------------|--------------------|-------------------|---------------|
| FOUNDATION AID | \$4,888,467 | \$4,888,467 | \$0 | 0.00% |
| BOCES | \$571,377 | \$633,970 | \$62,593 | 10.95% |
| HIGH COST EXCESS COST | \$121,542 | \$125,888 | \$4,346 | 3.58% |
| PRIVATE EXCESS COST | \$182,289 | \$189,762 | \$7,473 | 4.10% |
| HARDWARE & TECHNOLOGY | \$10,977 | \$10,717 | -\$260 | -2.37% |
| SOFTWARE , LIBRARY, TEXTBOOK | \$56,196 | \$54,787 | -\$1,409 | -2.51% |
| TRANSPORTATION INCLUDING SUMMER | \$993,468 | \$1,001,323 | \$7,855 | 0.79% |
| BUILDING + BUILDING REORG INCENTIVE | \$1,588,535 | \$1,437,166 | -\$151,369 | -9.53% |
| PANDEMIC ADJUSTMENT | \$0 | -\$115,523 | -\$115,523 | 0.00% |
| SUBTOTAL | \$8,412,851 | \$8,226,557 | -\$186,294 | -2.21% |
| FEDERAL CARES RESTORATION | \$0 | \$115,523 | \$115,523 | 0.00% |
| TOTAL | \$8,412,851 | \$8,342,080 | -\$70,771 | -0.84% |

STATE AID ESTIMATED ASSUMPTIONS

Tax Levy Limit vs. Actual Tax Levy



TAX LEVY

SIMPLY PUT: A 1.9% levy increase would mean your estimated 2020-2021 taxes would be:

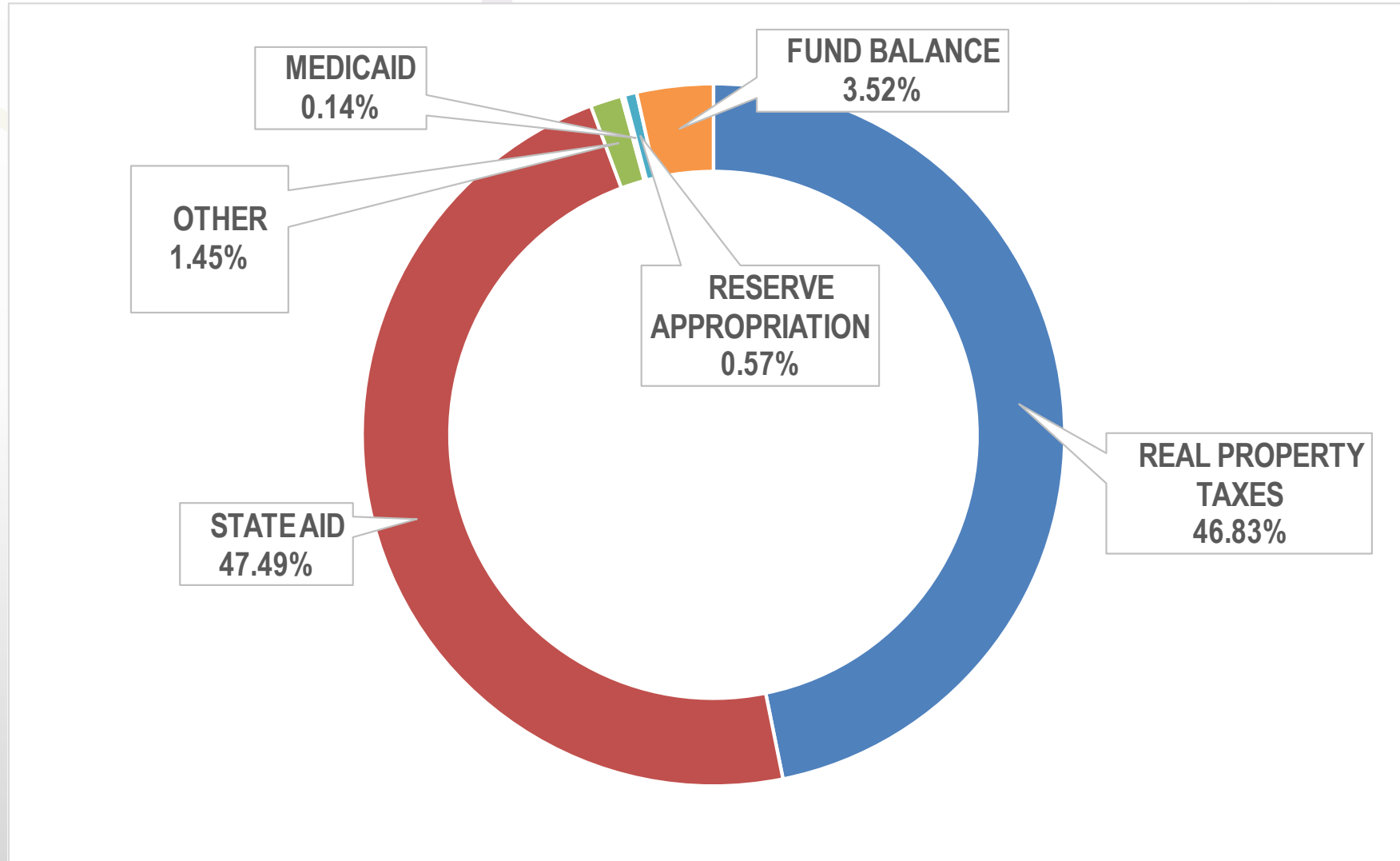
| Home Value | 2019-2020 SCHOOL TAXES | 2020-2021 SCHOOL TAXES (EST.) | MONTHLY INCREASE (EST.) | ANNUAL INCREASE (EST.) |
|------------|---------------------------|----------------------------------|----------------------------|---------------------------|
| \$100,000 | \$1,946.72 | \$1,983.71 | \$3.08 | \$36.99 |
| \$200,000 | \$3,893.44 | \$3,967.41 | \$6.16 | \$73.97 |
| \$300,000 | \$5,840.16 | \$5,951.12 | \$9.25 | \$110.96 |

ESTIMATED

PROPOSED BUDGET REVENUE

| | 2019-2020 | 2020-2021 | 2020-2021 | 2020-2021 | 2020-2021 |
|------------------------------------|--------------|-----------------|-------------------|-------------------|-----------|
| | BUDGET | PROPOSED BUDGET | PROPOSED INCREASE | PERCENTAGE CHANGE | PO |
| PROJECTED REVENUES | | | | | |
| REAL PROPERTY TAXES | \$8,072,101 | \$8,225,470 | \$153,369 | 1.90% | |
| STATE AID | \$8,412,851 | \$8,342,080 | -\$70,771 | -0.84% | |
| ALL OTHER REVENUE | \$235,000 | \$255,000 | \$20,000 | 8.51% | |
| TRANSFERS | \$0 | \$0 | \$0 | 0.00% | |
| MEDICAID | \$25,000 | \$25,000 | \$0 | 0.00% | |
| TOTAL ESTIMATED REVENUE | \$16,744,952 | \$16,847,550 | \$102,598 | 0.61% | |
| RESERVE APPROPRIATION | \$0 | \$100,000 | \$100,000 | 0.00% | |
| APPROPRIATED FUND BALANCE | \$620,048 | \$617,450 | -\$2,598 | -0.42% | |
| REVENUES & FUND BALANCE | \$17,365,000 | \$17,565,000 | \$200,000 | 1.15% | |
| BUDGET TOTAL | \$17,365,000 | \$17,565,000 | \$200,000 | 1.15% | |

PROPOSED BUDGET REVENUE



Summary of Revenue Budget

- State aid based on original NYS budget.
- Foundation aid is no increase over prior year.
- Tax Levy increase is 1.9% while the cap is 5.11%
- Utilize Reserve fund in combination with fund balance from unused expenses during 2019-20.

EXPENDITURE BUDGET

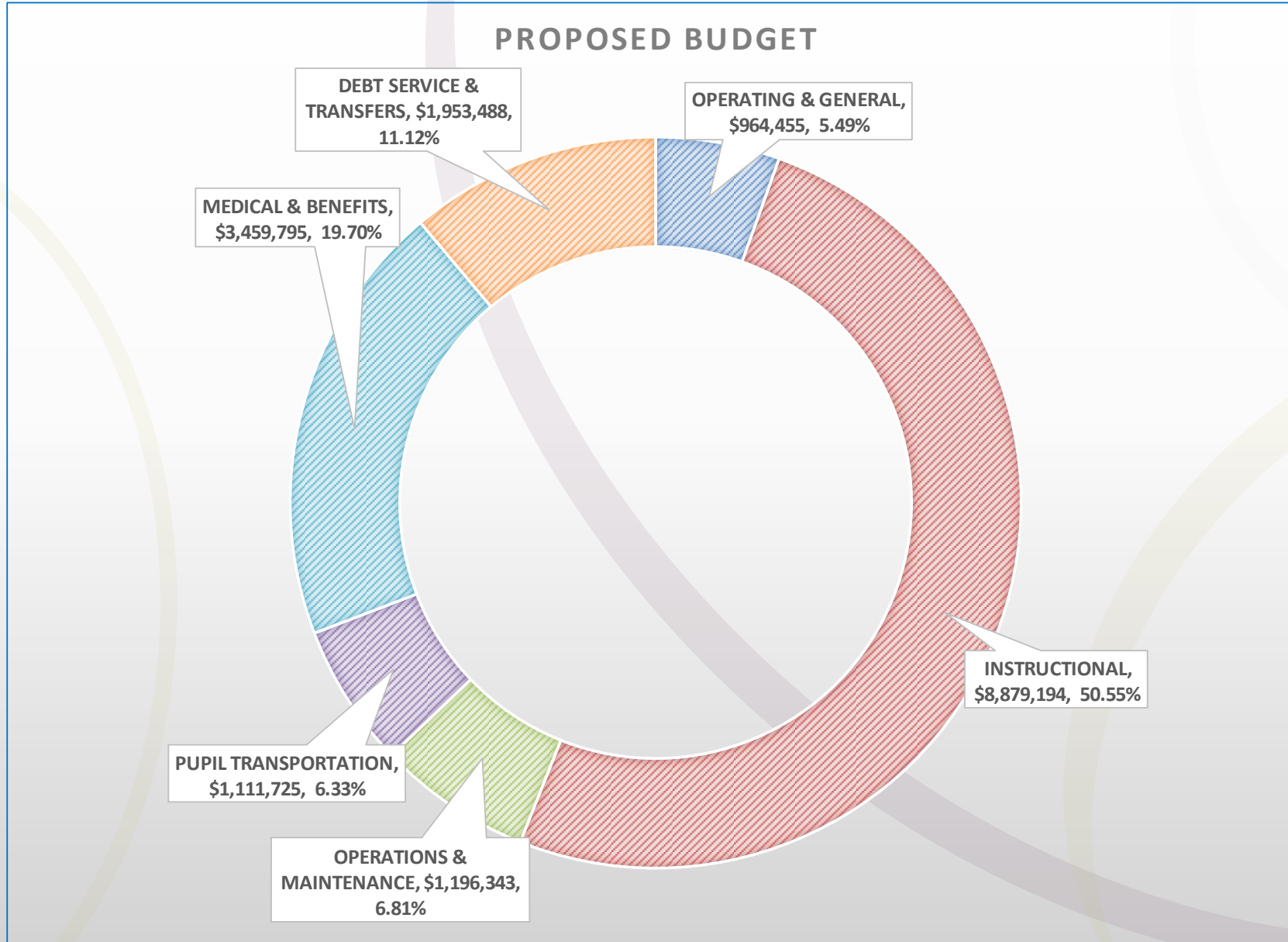
PROPOSED BUDGET

| General Expenses | 2019-2020 ACTUAL | 2020-2021 PROPOSED BUDGET | 2020-2021 PROPOSED INCREASE | 2020-2021 PERCENTAGE CHANGE | 2020-2021 PORTION OF BUDGET |
|--------------------------------|---------------------|---------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| Total Operating Costs | \$895,960 | \$964,455 | \$68,495 | 7.64% | 5.49% |
| Total Instructional Costs | \$8,826,082 | \$8,879,194 | \$53,112 | 0.60% | 50.55% |
| Total Operations & Maintenance | \$1,234,360 | \$1,196,343 | -\$38,017 | -3.08% | 6.81% |
| Total Pupil Transportation | \$1,094,280 | \$1,111,725 | \$17,445 | 1.59% | 6.33% |
| Total Medical & Benefits | \$3,410,250 | \$3,459,795 | \$49,545 | 1.45% | 19.70% |
| Total Debt Service & Transfers | \$1,904,068 | \$1,953,488 | \$49,420 | 2.60% | 11.12% |
| TOTALS | \$17,365,000 | \$17,565,000 | \$200,000 | 1.15% | 100.00% |

2020-2021 SUMMARY

Budget-to-Budget increase \$200,000 to \$17,565,000
 Represents a 1.15% increase over prior year

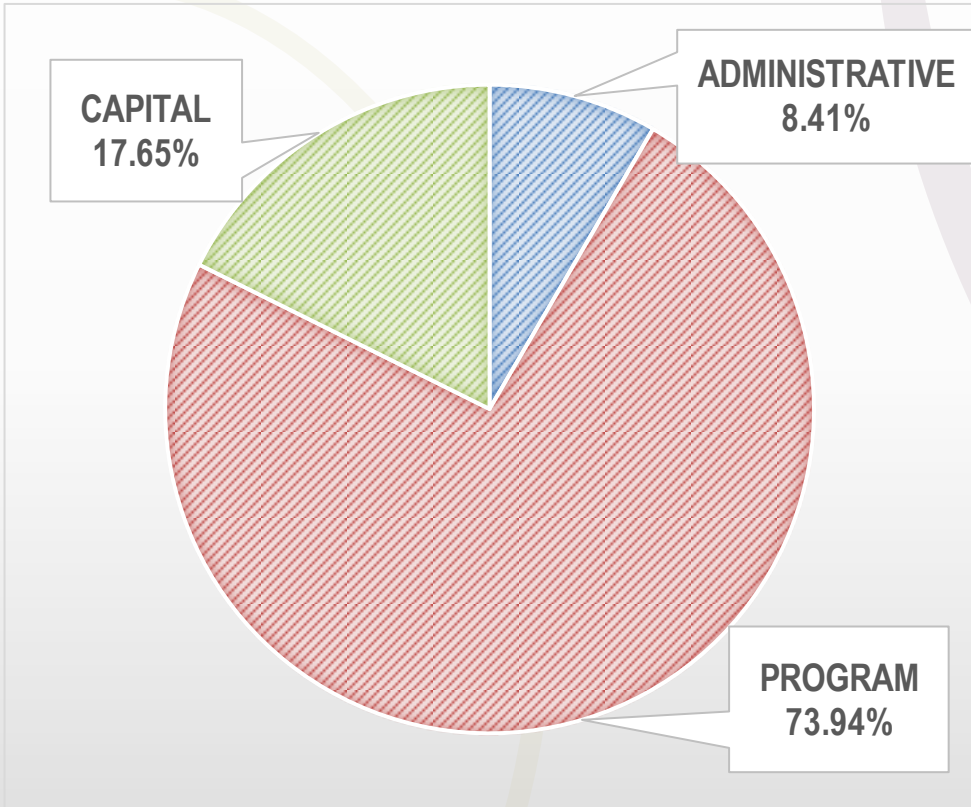
PROPOSED GENERAL BUDGET EXPENSES



COMPONENT BUDGET SUMMARY

Component 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 | \$1,477,192 |
|---------|-------------|-------------|

| | | |
|-------------------|--------|--------|
| PERCENT OF TOTAL: | 8.015% | 8.410% |
|-------------------|--------|--------|

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 | \$12,986,727 |
|---------|--------------|--------------|

| | | |
|-------------------|---------|---------|
| PERCENT OF TOTAL: | 74.193% | 73.935% |
|-------------------|---------|---------|

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 | \$3,101,081 |
|---------|-------------|-------------|

| | | |
|-------------------|---------|---------|
| PERCENT OF TOTAL: | 17.793% | 17.655% |
|-------------------|---------|---------|

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

Budget Notes

- Assume it is possible for mid-year cuts to state aid
- No additional administrator: PPS director
- Consider Retirements as savings
- No cuts to opportunities for students

STRATEGIC PLANNING NOTES

- Using fund balance from 19-20 to balance budget for 20-21
- Plan to utilize Retirement reserve fund, but replace reserve money if fiscal situation allows this later.
- Analyze potential budgetary purchases based on need and continue to monitor economic status
- Future budgets could include Gap Elimination Adjustment (GEA) type reductions for several years without federal stimulus backing.

Summary

AT-A-GLANCE

PROPOSED BUDGET:

\$17,565,000

SPENDING INCREASE:

\$200,000 *or* 1.15%

TAX LEVY INCREASE:

\$153,369 *or* 1.90%

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



2020-2021 BUDGET VOTE



Budget Vote by absentee ballot



Deadline

All ballots must be received by 5pm on June 9

All eligible registered voters can expect to receive a ballot.
(Call 518-895-2279 for the District Clerk if you have not received one.)

There will be a mailbox in front of the district office for those that would like to drop it off.