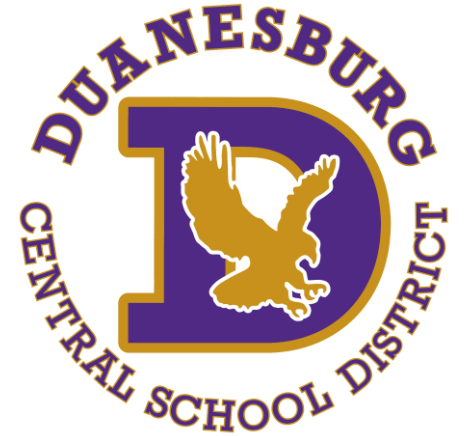


2022 – 2023 BUDGET WORKSESSION 2



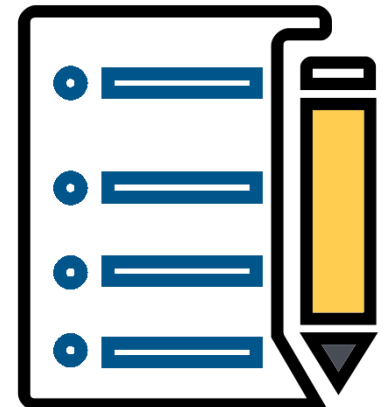
FEBRUARY 15, 2022

BOARD OF EDUCATION MEETING

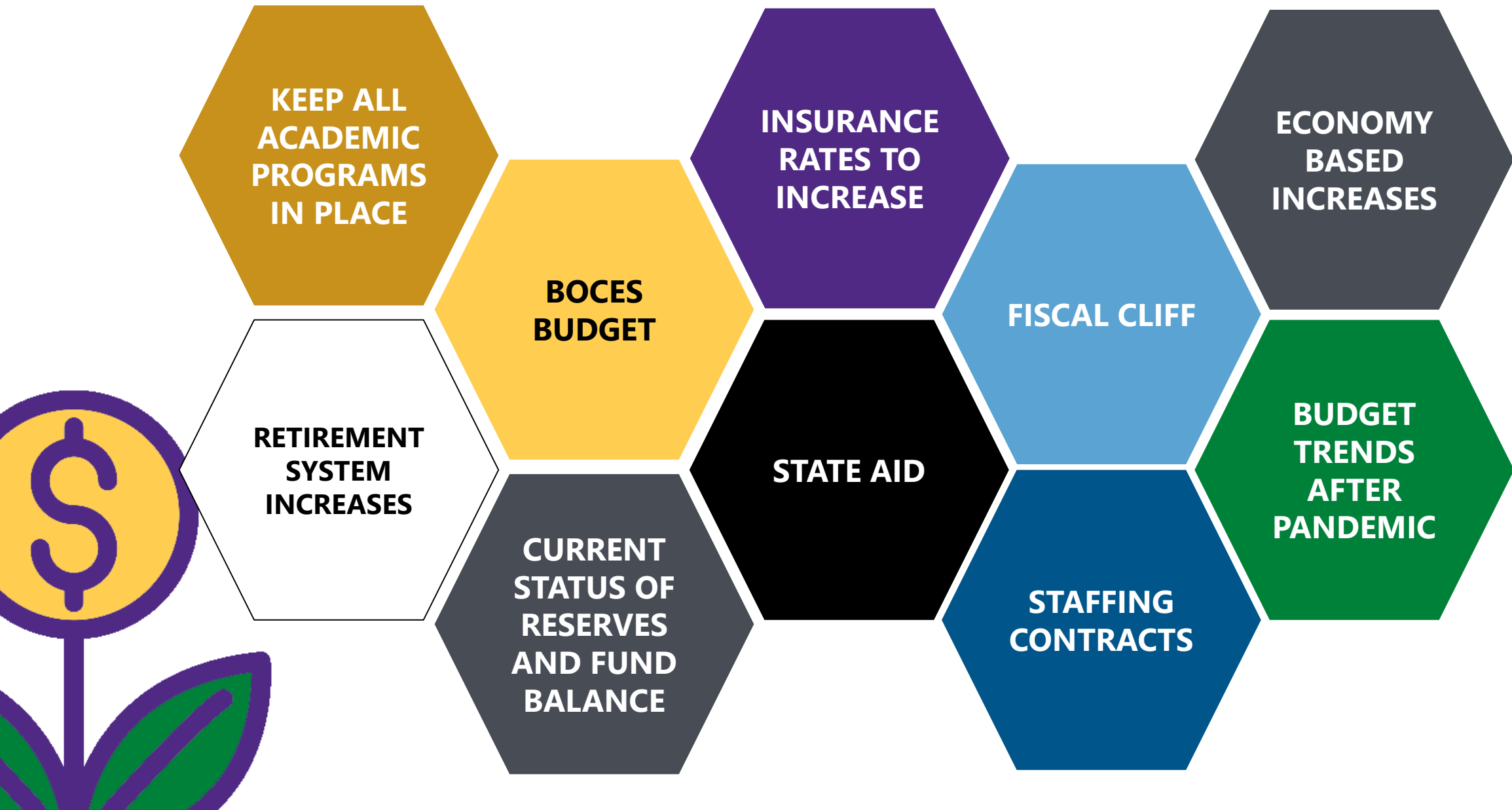


BUDGET WORK SESSION 1 AGENDA

- **ROLLOVER BUDGET STATUS**
- **TAX CAP & TAX LEVY**
- **OPERATIONS / MAINTENANCE**
- **TRANSPORTATION**



CONSIDERATIONS OF DRAFT BUDGET STATUS



ROLLOVER DRAFT BUDGET STATUS (FIRST ASSUMPTIONS)

General Expenses	2021-2022 CURRENT	2022-2023 BUDGETED	2022-2023 ADJUSTMENT	2022-2023 PERCENTAGE CHANGE	2022-2023 PORTION OF BUDGET
Total General Support	\$1,018,040	\$1,063,084	\$45,044	4.42%	5.71%
Total Instructional Costs	\$8,868,165	\$9,138,121	\$269,956	3.04%	49.08%
Total Operations & Maintenance	\$1,318,977	\$1,348,754	\$29,777	2.26%	7.24%
Total Pupil Transportation	\$1,108,214	\$1,138,540	\$30,326	2.74%	6.11%
Total Medical & Benefits	\$3,590,243	\$3,907,258	\$317,015	8.83%	20.99%
Total Debt Service & Transfers	\$1,981,361	\$2,023,243	\$41,882	2.11%	10.87%
TOTALS	\$17,885,000	\$18,619,000	\$734,000	4.10%	100.00%

AT-A-GLANCE

PROPOSED BUDGET:

\$18,619,000

SPENDING INCREASE:

\$734,000 or 4.10%

TAX LEVY INCREASE:

\$150,945 or 1.80%

- **Budget-to-budget assumed expenses first draft near 4%**
- **Tax Levy increase expected to be less than 2%**

ROLLOVER DRAFT BUDGET STATUS (FIRST ASSUMPTIONS)

AT-A-GLANCE

PROPOSED BUDGET:

\$18,619,000

SPENDING INCREASE:

\$734,000 *or* 4.10%

TAX LEVY INCREASE:

\$150,945 *or* 1.80%



WHY A 0% TAX LEVY INCREASE IS NOT A GOOD IDEA

- **Suburban districts received additional funds**
- **City districts received additional funds including federal aid**
 - **Our federal funds are modest.**
- **Duanesburg is a Save Harmless district**
- **Election years are typically easier on state aid funding**
- **Raising tax incrementally is a fiscally responsible tactic**
 - **Instead of taking large increases on years in serious need.**
- **Less revenue creates a gap to fund increased program costs**

REVENUE



ANALYSIS OF 2022 TAX CAP

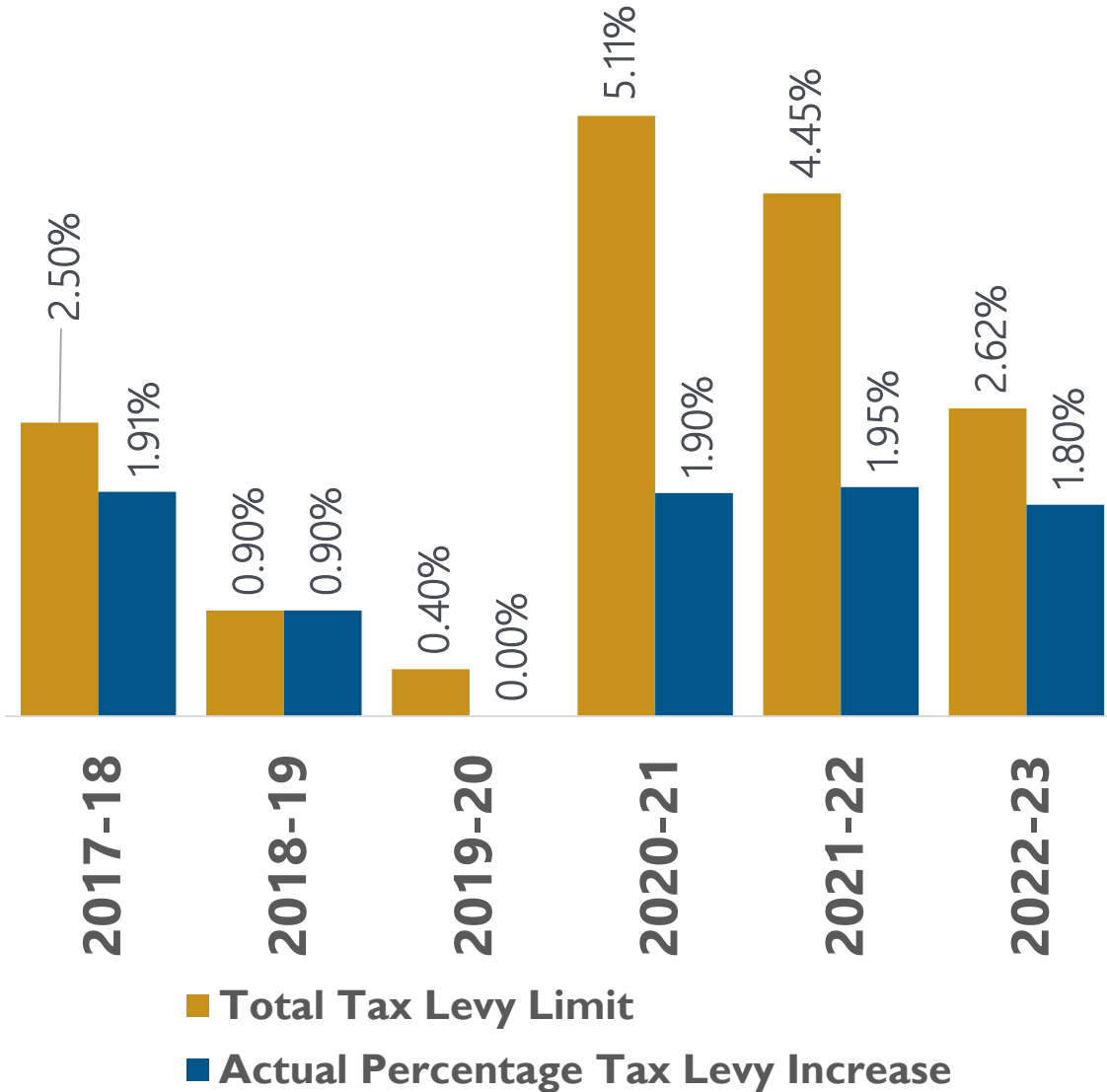
- **Law restricts the cap at 2% or lower based on inflation.**
 - **Rate of inflation for 2022 is 4.7% so the cap of inflation factor is 2%.**
- **While this cap considers the taxpayers, inflation factors may be a challenge for 2022-23 expenses.**
- **Many budgetary items are increasing at rates higher than 2%.**

IMPORTANT FACTS

- **The tax cap does not cap an individual's school tax bill**
 - Individual taxes are affected by local property tax rates, home values, and STAR.
 - Increases can be higher or lower than the actual school tax rate increase.
- **The tax cap does not limit how much the tax levy can actually increase**
 - The district can propose a higher increase than the cap, but must obtain 60% approval
- **Under a contingent budget, there can be NO increase in the tax levy.**
 - Contingent budgets maintain a 0% increase, but will be cause for cuts to instructional programs.

TAX LEVY HISTORY

TAX LEVY HISTORY



Draft Tax Levy
NOT FINAL

TAX CAP

- Tax Cap currently estimated at 2.62%
- Allowable dollar increase of \$219,967

DRAFT TAX LEVY

- Current levy increase of 1.80%
- Overall dollar increase of \$150,945
- TOTAL TAX LEVY \$8,536,811



DRAFT TAX LEVY

Draft Tax Levy
NOT FINAL

Below is an estimate based on values from the 2021-22 tax rates.
These are not exact.

Tax Levy @ 1.8% increase over 2021-22 taxes



Home Value	2021-2022 SCHOOL TAXES	2022-2023 SCHOOL TAXES (ESTIMATED)	MONTHLY INCREASE (ESTIMATED)	ANNUAL INCREASE (ESTIMATED)
\$100,000	\$1,803.13	\$1,835.58	\$2.70	\$32.46
\$200,000	\$3,606.26	\$3,671.17	\$5.41	\$64.91
\$300,000	\$5,409.38	\$5,506.75	\$8.11	\$97.37

STATE AID (GOVERNOR'S RUN)

BASED ON PRIOR YEAR BUDGETED (CURRENT BUDGET YEAR COLUMN IS APPROVED BUDGET)

STATE AID	2021-2022 BUDGETED	2022-2023 GOVERNOR'S RUN	2022-2023 ADJUSTMENT	2022-2023 PERCENTAGE CHANGE
FOUNDATION AID	\$5,035,121	\$5,186,174	\$151,053	3.0%
UNIVERSAL PRE-KINDERGARTEN	\$146,640	\$146,640	\$0	0.0%
BOCES & SPECIAL SERVICES	\$704,203	\$830,052	\$125,849	17.9%
PUBLIC EXCESS HIGH COST AID	\$143,599	\$133,711	-\$9,888	-6.9%
PRIVATE EXCESS COST	\$151,039	\$146,788	-\$4,251	-2.8%
HARDWARE & TECHNOLOGY	\$10,533	\$10,876	\$343	3.3%
SOFTWARE, LIBRARY, & TEXTBOOK	\$52,519	\$52,620	\$101	0.2%
TRANSPORTATION AID	\$1,000,680	\$1,164,823	\$164,143	16.4%
BUILDING AID	\$1,291,571	\$1,293,190	\$1,619	0.1%
SUBTOTAL STATE AID w/o UPK	\$8,389,265	\$8,818,234	\$428,969	5.11%
TOTAL STATE AID	\$8,535,905	\$8,964,874	\$428,969	5.03%

REVENUE SUMMARY

BASED ON PRIOR YEAR BUDGETED (CURRENT BUDGET YEAR COLUMN IS APPROVED BUDGET)

REVENUE	2021-2022 BUDGETED	2022-2023 PROJECTED	DOLLAR PROJECTED INCREASE	PERCENTAGE PROJECTED INCREASE	PERCENTAGE OF BUDGET
PROJECTED REVENUES					
REAL PROPERTY TAXES	\$8,385,866	\$8,536,811	\$150,945	1.80%	45.85%
STATE AID	\$8,389,265	\$8,818,234	\$428,969	5.11%	47.36%
OTHER	\$200,000	\$200,000	\$0	0.00%	1.07%
TRANSFERS	\$0	\$0	\$0	0.00%	0.00%
MEDICAID	\$25,000	\$25,000	\$0	0.00%	0.13%
TOTAL ESTIMATED REVENUE	\$17,000,131	\$17,580,045	\$579,914	3.41%	94.42%
RESERVE APPROPRIATION	\$100,000	\$100,000	\$0	0.00%	0.54%
FUND BALANCE	\$784,869	\$938,955	\$154,086	19.63%	5.04%
REVENUE BUDGET TOTAL	\$17,885,000	\$18,619,000	\$734,000	4.10%	100.00%

EXPENDITURES

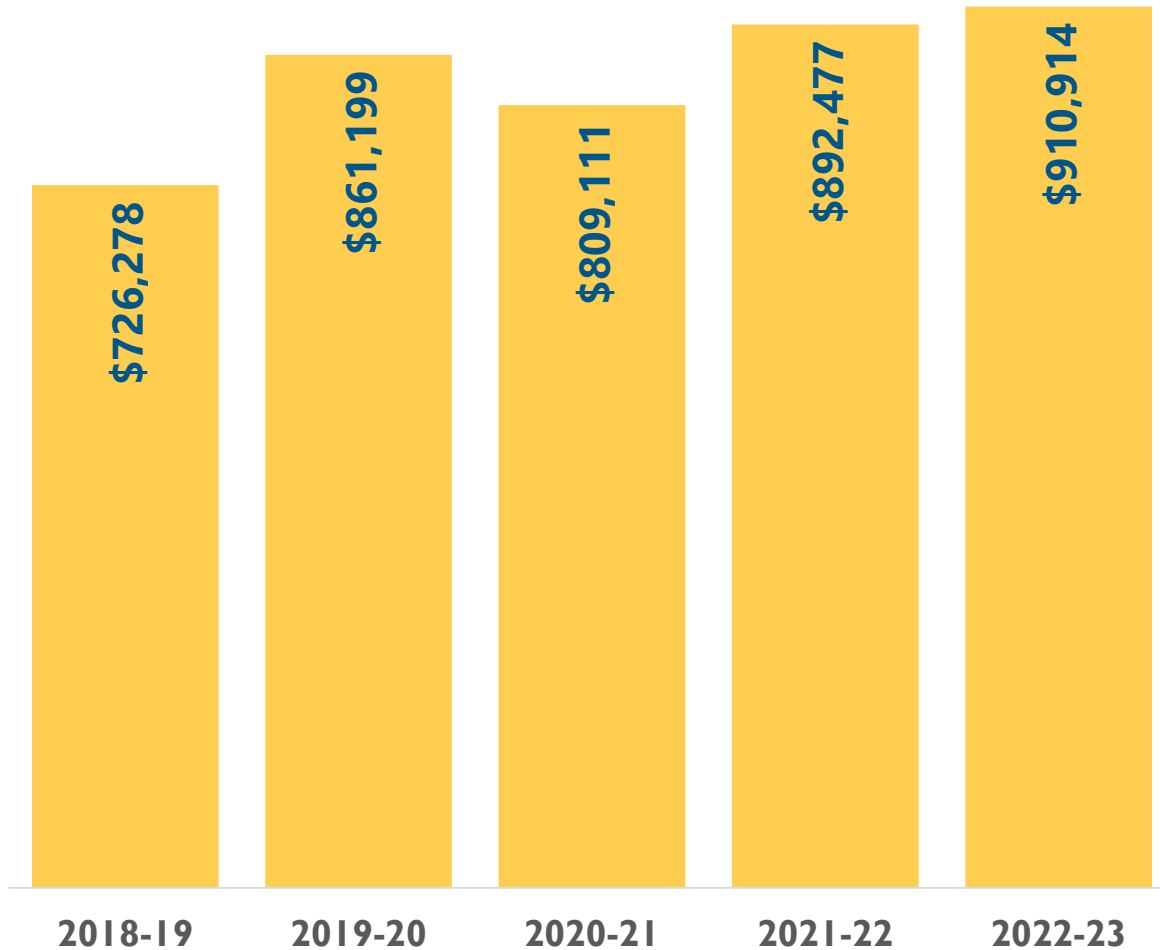


OPERATIONS BUDGET

Function Code	Budget Category	Description
A1620.160-161	Operations Salary	
A1620.200	Operations Equipment	
A1620.400	Operations Contractual	
A1620.420-433	Phone, Village water, sewer, heating fuel, and electric	
A1620.450	Operations Supplies	
A1620.490	BOCES Services for Operations	

OPERATIONS BUDGET

Operations Total



INCREASES

- Salaries
- Contractual for gym floor refinishing



DECREASES

There are no decreases, however several lines will remain with no increase over the current year.

EQUIPMENT REPLACEMENT PLANS PURCHASES FOR 2022-2023

New equipment for 2022-2023 is focused on *safety* for hill mowing and overhead work.

Ventrac



Old mower will be removed once replaced.

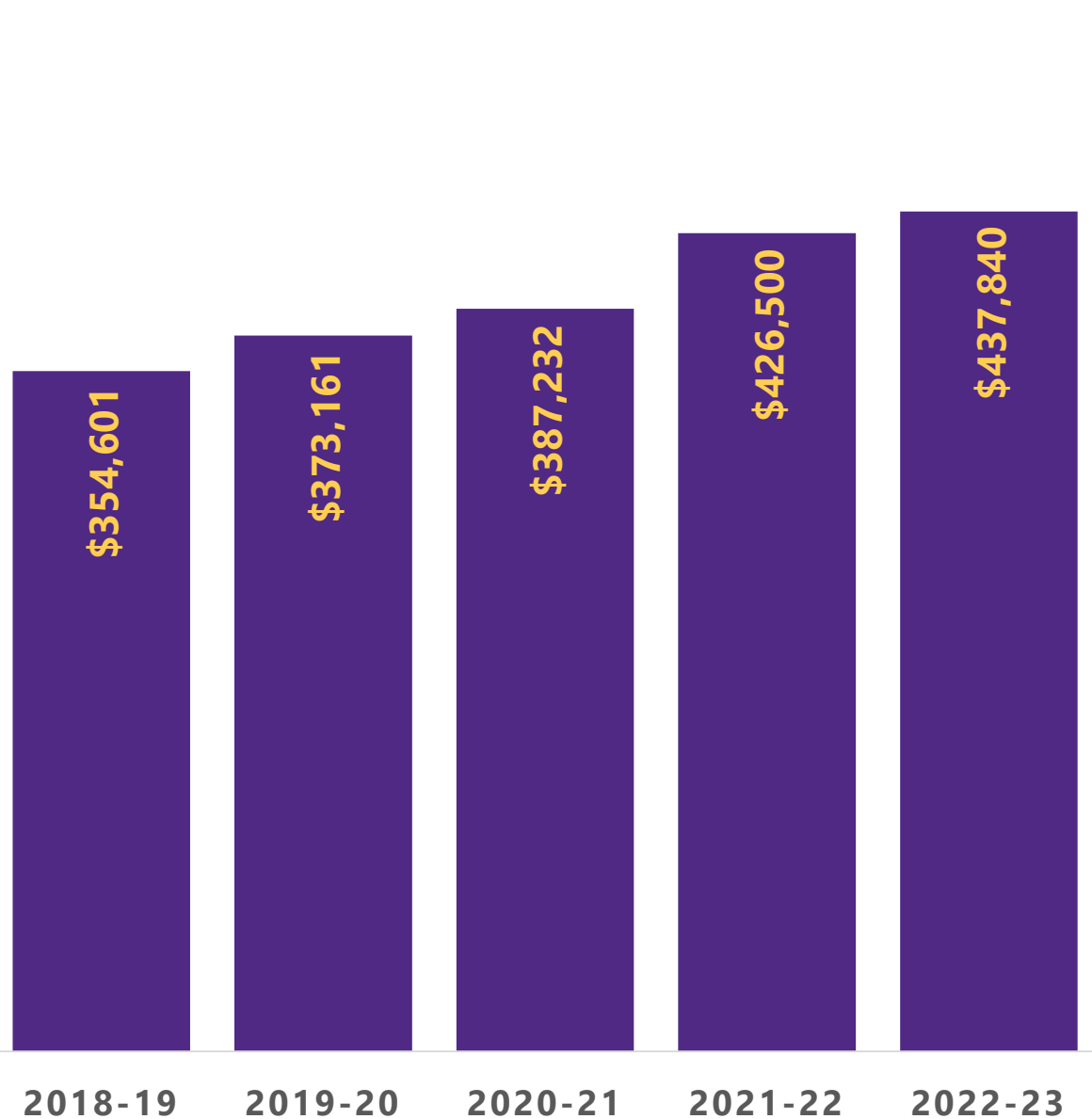
Scissor Lift



MAINTENANCE BUDGET

Function Code	Budget Category	Description
A1621.160-161	Maintenance Salary	
A1621.200	Maintenance Equipment	
A1621.400	Maintenance Contractual	
A1621.450	Maintenance Supplies	

MAINTENANCE BUDGET



INCREASES

■ **Salaries**



DECREASES

■ **Contractual expenses**

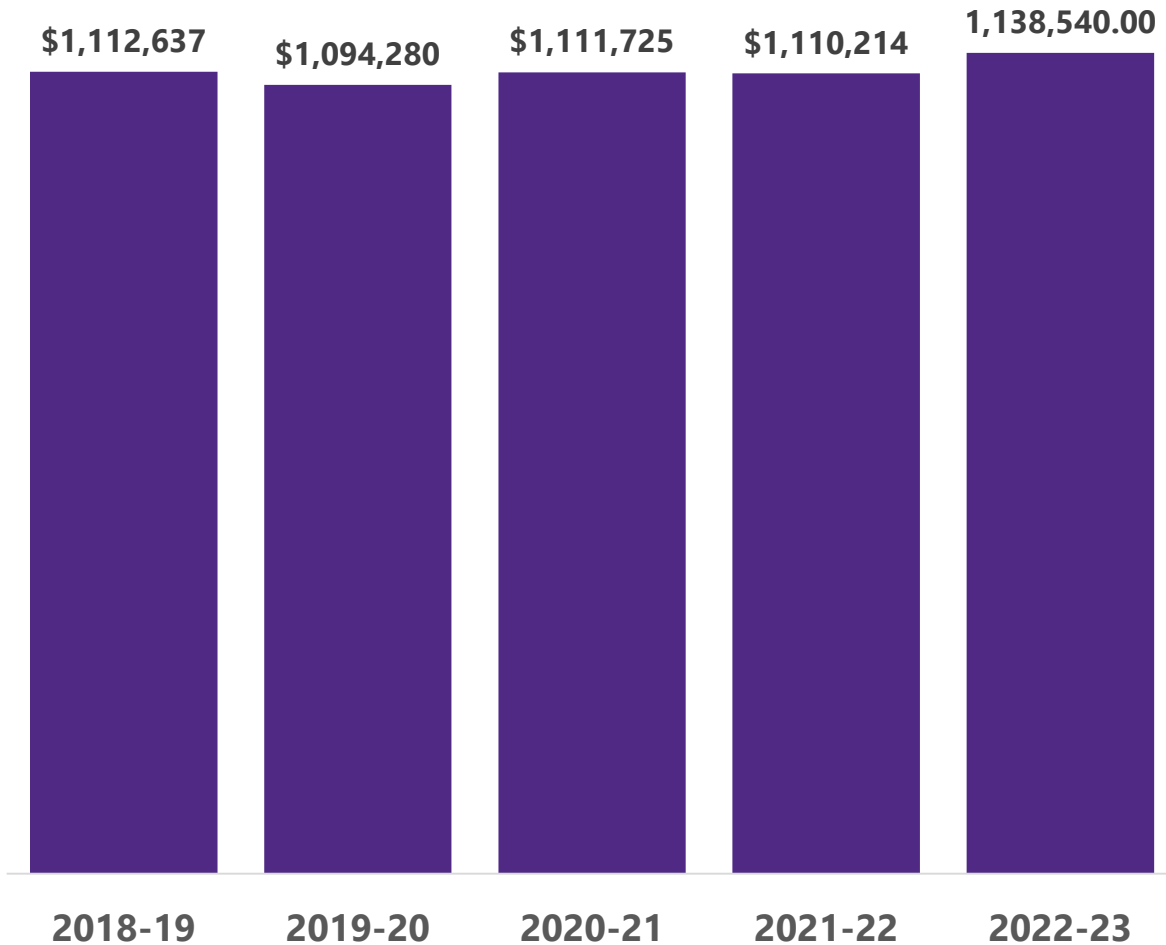
TRANSPORTATION BUDGET

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 5510.455-40-00	Trans Propane	Propane for Buses
A 5510.490-00-00	Trans BOCES	BOCES services for Transportation such as trainings
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

TRANSPORTATION BUDGET



Transportation Budget Total



INCREASES

- **Driver salaries**
- **Gasoline**
- **Contractual**



DECREASES

- **Propane**

PROPOSITION 2: SCHOOL BUS PURCHASE

Current assumption for bus purchase proposition:

- **Two 65 passenger buses**
- **One 30 passenger bus**
- **All buses fueled with gasoline**
- **Purchase not to exceed \$315,000**



TENTATIVE BUDGET PLANNING SCHEDULE

February 1, 2022	General Support, Athletics, Technology, Extra Curricular, & Tax Cap
February 15, 2022	Transportation, Operations, Maintenance & Tax Cap
March 8, 2022	Debt Service, Employee Benefits
March 22, 2022	Instructional, BOCES, Special Education, & State Aid
April 12, 2022	Community Budget Presentation
April 12, 2022	Board of Education Adoption of Budget
April 18, 2022	Deadline for Budget Newsletter
April 27, 2022	Community Budget Presentation, BOCES Admin Budget Vote
May 3, 2022	Public Hearing
May 12, 2022	Meet the Candidates
May 17, 2022	Budget Vote

WORK SESSION 2: **BOARD OF EDUCATION DISCUSSION**

- **ROLLOVER BUDGET STATUS**
- **TAX CAP & TAX LEVY**
- **OPERATIONS BUDGET**
- **MAINTENANCE BUDGET**
- **TRANSPORTATION BUDGET**
- **BUS PROPOSITION**

