



2021-22 Budget Development

- ▶ Instructional
- ▶ Special Education
- ▶ Employee Benefits

March 31, 2021



Middleburgh CENTRAL SCHOOL DISTRICT



Instructional	Budget 2020-21	Proposed 2021-22
Salaries	4,653,344	4,565,780
Community Schools	100,000	100,000
Equipment	75,000	86,504
Conference/Travel	29,200	24,614
Repair/Maint.	4,480	4,430
Professional Svc	52,071	50,181
Materials/Supplies	117,541	115,472
Tuition	25,000	25,000
Textbooks	40,484	37,746
BOCES	<u>368,665</u>	<u>438,883</u>
Total	5,465,705	5,448,610
BOCES – Occupational Ed	446,013	436,155



Middleburgh CENTRAL SCHOOL DISTRICT



Special Education	Budget 2020-21	Proposed 2021-22
Salaries	1,411,910	1,439,990
Equipment	6,054	1,470
Contracted Services	37,000	40,000
Materials/Supplies	15,021	10,673
Textbook	-	2,000
Tuition – Non-BOCES	800,000	905,000
Tuition BOCES	<u>207,852</u>	<u>295,665</u>
	2,477,837	2,694,798



Middleburgh CENTRAL SCHOOL DISTRICT



Other Departments	Budget 2020-21	Proposed 2021-22
Administration	573,310	498,756
In-Service Training	49,259	52,312
School Library	170,726	189,215
Computer Assist Instr.	561,065	577,238
Guidance	320,168	329,081
Health Services	99,475	99,763
Psychology	58,118	58,987
Social Services	52,294	52,250
Interscholastic	158,000	163,000
Co-Curriculum	53,500	55,500



Middleburgh CENTRAL SCHOOL DISTRICT



Employee Benefits	Budget 2020-21	Proposed 2021-22
Retirement – ERS	315,000	330,000
Retirement – TRS	730,000	760,000
FICA/Medicare	760,000	740,000
Workers Comp.	37,238	41,292
Unemployment	10,000	25,000
Health Insurance	4,895,600	4,747,600
Medicare Part B Reimb.	<u>180,000</u>	<u>205,000</u>
Total	6,927,838	6,848,892
TRS – 9.80% (9.53% 20-21)		
ERS – 16.2% (14.60% 20-21)		





2021-22 Budget Development

- ▶ Total Budget \$22,922,240
 - \$119,097 or .52% increase 20-21
- ▶ Budget Gap as of 3/31/21
 - Tax Levy – 1.76% - \$367,468
 - Tax Levy – 1.00% - \$443,878
 - Tax Levy – 0.50% - \$494,147
 - Tax Levy – 0.00% - \$544,417
 - 2020-21 Budget Gap - \$462,435
- ▶ Other items
 - Adjustments if necessary





2021-22 Budget Development

▶ Bus Fleet





Bus Purchase – Proposition

- ▶ 5 new buses
- ▶ Not to exceed \$491,000
 - 1-65 Passenger
 - 2-48 Passenger
 - 2-24 Passenger
- ▶ State Aid – 78.60% - 385,925
- ▶ Local Share – 21.40% - 105,075
- ▶ Local Per Year – \$21,015
- ▶ \$5 / year per tax payer



Middleburgh CENTRAL SCHOOL DISTRICT

Year Purchased	2014	2015	2016	2017	2018	2019	2020	2021	
Authorized Amount	\$ 270,181	\$ 360,000	\$ 335,500	\$ 220,500	\$ 305,000	\$ 354,000	\$ 363,000	\$491,000	Total
First Ban Y/E June 30th	7/24/2014	7/23/2015	7/21/2016	7/20/2017	7/19/2018	7/18/2019	7/1/2020	7/1/2021	Payments
2016	—50,181								50,181
2017	—55,000	—70,000							125,000
2018	—55,000	—70,000	—67,100						192,100
2019	—55,000	—80,000	—67,100	—44,100					246,200
2020	—55,000	—70,000	—67,100	—44,100	—60,600				296,800
2021		—70,000	—67,100	—44,100	—60,600	—70,800			312,600
2022			67,100	44,100	60,600	70,800	72,600		315,200
2023				44,100	60,600	70,800	72,600	98,200	346,300
2024					60,600	70,800	72,600	98,200	302,200
2025						70,800	72,600	98,200	241,600
2026							72,600	98,200	170,800
2027								98,200	98,200
	270,181	360,000	335,500	220,500	303,000	354,000	363,000	491,000	2,697,181





Repair Reserve – Proposition

- ▶ The Repair Reserve Fund is used to pay the cost of repairs to capital improvements or equipment, which repairs are of a type not recurring annually or at shorter intervals. Sources of funds include budgetary appropriations or other revenues that may be legally appropriated and are not required by law to be paid into other fund or account
- ▶ Expenditures from this reserve may be made only after a public hearing has been held requiring 2/3 majority vote of BOE
- ▶ Amount not to exceed \$275,000
- ▶ An appropriation to a repair fund is not an “ordinary contingent expenses” and, therefore, voter approval is required to fund a Repair Reserve Fund
- ▶ Old Bus Garage / Maintenance Facility



Middleburgh CENTRAL SCHOOL DISTRICT

Fund Balance

	Balance 2019-20	Projected 2020-21	Change
Restricted			
Reserve for Unemployment Insurance	145,613	145,613	
Reserve for Liability & Property Loss	16	16	
Reserve for Retirement	451,107	451,107	
Reserve for Employee Benefits	525,984	525,984	
Reserve for Capital Projects	-	-	
Reserve for Insurance	125,348	125,348	
Reserve for TRS	275,670	408,670	133,000
Reserve for Repair Fund	-	275,000	275,000
	<u>1,523,738</u>	<u>1,931,738</u>	<u>408,000</u>
Assigned			
Reserve for Encumbrances	369,734	369,734	-
Designated for Subsequent year's expenditures	<u>462,435</u>	<u>544,417</u>	<u>81,982</u>
	832,169	914,151	81,982
Unreserved	2,522,287	2,196,269	(489,982)
Total Fund Balance	4,878,194	4,878,194	
Following year expenditures	22,803,143	22,922,240	
4% limit	912,126	916,890	
Amount exceeding the 4% limit	1,610,161	1,279,379	
% of following year expenditures	11.00%	9.01%	





2021-22 Budget Development

- ▶ NYS Final Aid
- ▶ April 21, 2021 Budget Adoption
- ▶ May 5, 2021 Public Hearing
- ▶ May 18, 2021 Budget Vote
 - 12:00pm – 9:00pm Jr./Sr. High School Gym Lobby
 - ✓ Budget
 - ✓ 2 BOE Members
 - ✓ Bus Proposition
 - ✓ Repair Reserve Proposition
 - ✓ Rensselaerville Library

