



Middleburgh CENTRAL SCHOOL DISTRICT

> **2023/2024 Budget Development**

- ▶ Budget Workshop #4 & #5
 - Budget Review
 - Estimated Revenues Update
 - Voter Propositions

March 29th, 2023




Middleburgh CENTRAL SCHOOL DISTRICT

> **2023/2024 Budget Development Agenda**

- ▶ Budget Updates
- ▶ Budget Details At-a-Glance - By Budget Component
- ▶ Estimated Revenues Update
- ▶ Voter Propositions
- ▶ Final Steps to Finalize Tentative Budget for Voter Approval / Budget Development Timeline

Separate Presentation – Fund Balance Projection







Middleburgh CENTRAL SCHOOL DISTRICT

> Budget Updates – 2023/2024

- ▶ Changes/Impact to Budget:
 - Special Education Tuition/BOCES updated
 - Salaries & Benefits
 - ✓ Retirements/Replacements reflected
 - ✓ Benefits budget finalized
 - Requisitions/Budget Requests Submitted
 - ✓ Reflected in updated budget

Middleburgh CENTRAL SCHOOL DISTRICT


> Three Part Budget Component

By Three Part Component Budget	2022 - 23 Budget	2023-2024 Preliminary Budget	Dollar \$ Change	Percent % Change	Percent % of Budget
Administrative	2,373,942	2,347,524	-26,418	-1.11%	9.66%
Capital	3,679,024	3,974,619	295,595	8.03%	16.35%
Program	17,758,411	17,990,347	231,936	1.31%	74.00%
Total	23,811,377	24,312,490	501,113	2.10%	100.00%

Administrative Component: Administrative costs include the salaries and benefits of all certified staff who spend 50% or more of their time in administration, plus the salaries and benefits of clerical staff, school board costs, curriculum development, tax collection, legal and auditing costs, central data processing, insurance, association fees, BOCES administrative costs, research, planning and evaluation.

Capital Component: Capital costs include the operation and maintenance of plant, debt service (principal and interest payments), bus purchases, utilities, and other court-ordered costs.

Program Component: Program costs include the salaries and benefits of all teachers and staff delivering pupil services (health, guidance, library, and athletics), hardware/software/textbooks, instructional materials and supplies, equipment, extracurricular student activities and athletics, BOCES program costs, and all other transportation costs.






Middleburgh CENTRAL SCHOOL DISTRICT

> Administrative Budget Component


- ▶ Board of Education
- ▶ Central Office
- ▶ Finance
- ▶ Legal
- ▶ Central Data Processing
- ▶ Insurance
- ▶ Special Items
- ▶ Principal / Main Offices
- ▶ BOCES Administrative Costs
- ▶ Curriculum/Professional Development
- ▶ Research/Planning/Evaluation
- ▶ *Includes Salary & Benefits within the Administrative Budget*





Middleburgh CENTRAL SCHOOL DISTRICT

> Administrative Budget

Account	Description	2023 - 24 Proposed Budget	2022 - 23 Budget	Dollar (\$) Change	Percent (%) Change
Administrative Components					
A1010.4	Contractual And Other	6,000	7,500	-1,500	-20.00%
A1010.45	Materials And Supplies	4,200	4,200	0	0.00%
A1010.49	Boces Services	4,000	4,700	-700	-14.89%
1010	BOARD OF EDUCATION *	14,200	16,400	-2,200	-13.41%
A1040.16	Noninstructional Salaries	13,000	10,000	3,000	30.00%
A1040.4	Contractual And Other	1,000	1,000	0	0.00%
A1040.45	Materials And Supplies	300	300	0	0.00%
1040	DISTRICT CLERK *	14,300	11,300	3,000	26.55%
A1060.4	Contractual And Other	2,500	2,500	0	0.00%
1060	DISTRICT MEETING *	2,500	2,500	0	0.00%
A1240.15	Instructional Salaries	168,775	176,811	-8,036	-4.54%
A1240.16	Noninstructional Salaries	63,735	59,389	4,346	7.32%
A1240.4	Contractual and Other	20,000	48,000	-28,000	-58.33%
A1240.45	Materials and Supplies	1,800	1,800	0	0.00%
1240	CHIEF SCHOOL ADMINISTRATOR *	254,310	286,000	-31,690	-11.08%







Middleburgh CENTRAL SCHOOL DISTRICT

> **Administrative Budget**

Account	Description	2023 - 24 Proposed Budget	2022 - 23 Budget	Dollar (\$) Change	Percent (%) Change
Administrative Components					
A1310.15	Instructional Salaries	0	121,731	-121,731	-100.00%
A1310.16	Noninstructional Salaries	199,462	67,358	132,104	196.12%
A1310.4	Contractual and Other	28,500	31,000	-2,500	-8.06%
A1310.45	Materials and Supplies	1,600	1,600	0	0.00%
A1310.49	BOCES Services	37,378	22,890	14,488	63.29%
1310	BUSINESS ADMINISTRATION *	266,940	244,579	22,361	9.14%
A1320.16	Noninstructional Salaries	2,000	2,000	0	0.00%
A1320.4	Contractual and Other	24,000	22,000	2,000	9.09%
1320	AUDITING *	26,000	24,000	2,000	8.33%
A1325.16	Noninstructional Salaries	55,434	46,340	9,094	19.62%
A1325.45	Materials and Supplies	250	500	-250	-50.00%
1325	TREASURER *	55,684	46,840	8,844	18.88%
A1330.4	Contractual and Other	5,600	5,600	0	0.00%
A1330.45	Materials and Supplies	200	200	0	0.00%
1330	TAX COLLECTOR *	5,800	5,800	0	0.00%






Middleburgh CENTRAL SCHOOL DISTRICT

> **Administrative Budget**

Account	Description	2023 - 24 Proposed Budget	2022 - 23 Budget	Dollar (\$) Change	Percent (%) Change
Administrative Components					
A1420.4	Contractual and Other	5,000	30,000	-25,000	-83.33%
A1480.49	BOCES Services	114,204	67,086	47,118	70.24%
A1670.4	Contractual and Other	21,500	20,000	1,500	7.50%
A1670.45	Materials and Supplies	500	500	0	0.00%
A1910.4	Unallocated Insurance	92,000	91,000	1,000	1.10%
A1920.4	School Association Dues	8,000	8,000	0	0.00%
A1981.49	BOCES Administrative Costs	80,142	78,052	2,090	2.68%
1	GENERAL SUPPORT	961,080	932,057	29,023	3.11%
A2020.15	Instructional Salaries	262,672	245,674	16,998	6.92%
A2020.16	Noninstructional Salaries	171,561	180,510	-8,949	-4.96%
A2020.2	Equipment	0	3,000	-3,000	-100.00%
A2020.4	Contractual and Other	62,500	49,700	12,800	25.75%
A2020.45	Materials and Supplies	15,000	11,566	3,434	29.69%
2020	SUPERVISION-REGULAR SCHOOL *	511,733	490,450	21,283	4.34%

Legal Budget, \$30,000
 In 23/24, split between two codes as per NYSED
 \$5,000 – Admin
 \$25,000 – Program
 In 2022/2023, all of the \$30,000 was in Admin







Middleburgh CENTRAL SCHOOL DISTRICT

> Administrative Budget

Account	Description	2023 - 24 Proposed Budget	2022 - 23 Budget	Dollar (\$) Change	Percent (%) Change
2070	INSERVICE TRAINING-INSTRUCTION	*			
A 2070.150-00	CURRICULUM INSTR. SALARY	20,000	20,000	0	0.00%
A 2070.400-00	CONTRACTUAL/SERVICES	6,000	5,000	1,000	20.00%
A 2070.490-00	BOCES SERVICES	31,727	27,312	4,415	16.17%
2070	INSERVICE TRAINING-INSTRUCTION	57,727	52,312	5,415	10.35%

By Three Part Component Budget	2022 - 23 Budget	2023-2024 Preliminary Budget	Dollar \$ Change	Percent % Change
Administrative	2,373,942	2,347,524	-26,418	-1.11%


Total 2023/2024 Administrative Budget (with Benefits), \$2,347,524





Middleburgh CENTRAL SCHOOL DISTRICT

> Capital Budget Component

- ▶ Operation & Maintenance of plant (Buildings & Grounds)
- ▶ Capital Outlay (Inter-fund transfer to Capital fund)
- ▶ Debt Service (principal & interest payments)
- ▶ Refund of court-ordered costs (i.e. refund on real property tax)
 - No change in budget from the 2022/2023 year, \$1,000
- ▶ *Includes Salary & Benefits within the Capital Budget*







Middleburgh CENTRAL SCHOOL DISTRICT

> Capital Budget - Buildings & Grounds


Account	Description	2023 - 24 Proposed Budget	Approved 2022 - 23 Budget	Dollar (\$) Change	Percent (%) Change
1620	OPERATION OF PLANT				
A 1620.160-00	CUSTODIAL SALARIES	457,506	448,961	8,545	1.90%
A 1620.161-00	CUSTODIAL SUB SALARIES	15,000	14,000	1,000	7.14%
A 1620.162-00	CUSTODIAL SALARIES OVERTIME	20,000	20,000	0	0.00%
A 1620.200-00	EQUIPMENT-PLANT OPERATION	11,000	8,000	3,000	37.50%
A 1620.400-00	CONTRACTUAL/SERVICES	30,000	25,000	5,000	20.00%
A 1620.401-00	EQUIPMENT REPAIR	10,000	10,000	0	0.00%
A 1620.403-00	ELECTRICITY	190,000	160,000	30,000	18.75%
A 1620.404-00	WATER & SEWER	10,000	10,000	0	0.00%
A 1620.405-00	TELEPHONE	30,000	30,000	0	0.00%
A 1620.406-00	FUEL OIL	250,000	235,000	15,000	6.38%
A 1620.450-00	SUPPLIES & MATERIALS	60,000	45,000	15,000	33.33%
A 1620.459-00	CUSTODIAL UNIFORM ALLOWANCE	2,400	2,400	0	0.00%
A 1620.490-00	BOCES - OPERATIONS OF PLANT	34,000	34,000	0	0.00%
1620	OPERATION OF PLANT *	1,119,906	1,042,361	77,545	7.44%





Middleburgh CENTRAL SCHOOL DISTRICT

> Capital Budget - Buildings & Grounds

Account	Description	2023 - 24 Proposed Budget	2022 - 23 Budget	Dollar (\$) Change	Percent (%) Change
1621	MAINTENANCE OF PLANT *				
A 1621.160-00	MAINTENANCE SALARIES	61,000	58,765	2,235	3.80%
A 1621.161-00	MAINTENANCE SUB SALARIES	3,000	3,000	0	0.00%
A 1621.162-00	MAINTENANCE SALARIES- OVERTIME	3,000	2,000	1,000	50.00%
A 1621.200-00	EQUIPMENT	65,000	15,000	50,000	333.33%
A 1621.400-00	CONTRACTUAL/SERVICES	75,000	70,000	5,000	7.14%
A 1621.401-00	BUILDING REPAIRS	30,000	30,000	0	0.00%
A 1621.402-00	UPKEEP OF GROUNDS	10,000	10,000	0	0.00%
A 1621.403-00	EQUIPMENT REPAIRS	12,000	12,000	0	0.00%
A 1621.450-00	SUPPLIES & MATERIALS	17,500	17,500	0	0.00%
A 1621.459-00	MAINTENANCE UNIFORM ALLOWNACE	800	800	0	0.00%
A 1621.490-00	BOCES-HEALTH/SAFETY/RISK MANGMNT	19,335	17,316	2,019	11.66%
1621	MAINTENANCE OF PLANT *	296,635	236,381	60,254	25.49%







Middleburgh CENTRAL SCHOOL DISTRICT

> Capital Budget - Inter-fund Transfer


- ▶ Capital Outlay Project Expense
 - Districts are eligible to receive building aid (reimbursement the following year) for capital outlay expenses at or under a maximum expense of \$100K per fiscal year
 - ✓ Update classroom door hardware at the Elementary School for safety
 - ✓ Building Aid 79.8% - Local Share \$20,200
 - ✓ No change in Capital Outlay Budget from the 2022/2023 school year (\$100,000)





Middleburgh CENTRAL SCHOOL DISTRICT

> Capital Budget - Debt Service

Account	Description	2023 - 24 Proposed Budget	2022 - 23 Budget	Dollar (\$) Change	Percent (%) Change
A 9711.600-00	SERIAL BONDS PRINCIPAL	265,000	250,000	15,000	6.00%
A 9711.700-00	SERIAL BONDS INTEREST	21,600	41,600	-20,000	-48.08%
9711	SERIAL BOND - 2020 REFINANCING SB	286,600	291,600	-5,000	-1.71%
A 9712.600-00	SERIAL BONDS PRINCIPAL	695,000		695,000	100.00%
A 9712.700-00	SERIAL BONDS INTEREST	645,250		645,250	100.00%
9712	SERIAL BOND - 2022 SERIAL BOND	1,340,250	0	1,340,250	100.00%
A 9731.600-00	BOND ANT NOTE PRIN-CONST	0	825,000	-825,000	-100.00%
A 9731.700-00	BOND ANT NOTE INT-CONST	0	385,000	-385,000	-100.00%
9731	CAPITAL CONSTRUCTION BAN	0	1,210,000	-1,210,000	-100.00%
A 9732.600-00	BOND ANT NOTE PRIN-BUSES	367,908	346,300	21,608	6.24%
A 9732.700-00	BOND ANT NOTE INT-BUSES	39,947	9,746	30,201	309.90%
9732	BOND ANTICIPATION NOTE - BUS PURCHASES *	407,855	356,046	51,809	14.55%
97	TOTAL DEBT SERVICE BUDGET	2,034,705	1,857,646	177,059	9.53%






Middleburgh CENTRAL SCHOOL DISTRICT

> Capital Budget

By Three Part Component Budget	2022 - 23 Budget	2023-2024 Preliminary Budget	Dollar \$ Change	Percent % Change
Capital	3,679,024	3,974,619	295,595	8.03%

Total 2023/2024 Capital Budget (with Benefits), \$3,974,619





Middleburgh CENTRAL SCHOOL DISTRICT

> Program Budget Component

- ▶ Legal Costs
- ▶ Instructional Costs
 - Regular Education
 - Special Education
 - Occupational Education
- ▶ Pupil Services
 - Health
 - Guidance
 - Library/Computer
 - Co-curricular
- ▶ Pupil Transportation
- ▶ Inter-fund transfer to Federal (Special Aid) fund
- ▶ *Includes Salary & Benefits within the Program Budget*





Middleburgh CENTRAL SCHOOL DISTRICT



> Program Budget - Instructional

Legal Budget, \$30,000 (same as as 2022/2023 year)

In 23/24, split between two components as per NYSED:
 \$5,000 – Admin
 \$25,000 – Program

In 2022/2023, \$30,000 was in Admin


Account	Description	2023 - 24 Proposed Budget	2022 - 23 Budget	Dollar Change	Percent Change
A 1420.400-00	LEGAL SERVICES	25,000	0	25,000	100.00%





Middleburgh CENTRAL SCHOOL DISTRICT

> Program Budget - Instructional

Account	Description	2023 - 24 Proposed Budget	2022 - 23 Budget	Dollar (\$) Change	Percent (%) Change
2110					
A2110.10	Teacher Salaries, Pre-K	0	22,513	-22,513	-100.00%
A2110.12a	Teacher Salaries, K - 3	1,051,023	1,120,504	-69,481	-6.20%
A2110.12b	Teacher Salaries, 4 - 6	1,017,355	987,831	29,524	2.99%
A2110.13	Teacher Salaries, 7 - 12	2,146,833	2,275,175	-128,342	-5.64%
A2110.14	Substitute Teacher Salaries	169,000	167,000	2,000	1.20%
A2110.16	Noninstructional Salaries	126,028	180,307	-54,279	-30.10%
A2110.2	Equipment	70,000	86,504	-16,504	-19.08%
A2110.4	Contractual and Other	83,637	90,662	-7,025	-7.75%
A2110.45	Materials and Supplies	120,773	155,872	-35,099	-22.52%
A2110.471	Tuition	20,000	25,000	-5,000	-20.00%
A2110.48	Textbooks	38,693	37,746	947	2.51%
A2110.49b	BOCES Services	355,920	440,000	-84,080	-19.11%
2110	TEACHING-REGULAR SCHOOL	5,199,262	5,589,114	-389,852	-6.98%







Middleburgh CENTRAL SCHOOL DISTRICT

> Program Budget - Instructional

Account	Description	2023 - 24 Proposed Budget	2022 - 23 Budget	Dollar (\$) Change	Percent (%) Change
2110	District-Wide Codes (Excluding Salaries)				
A2110.2	Equipment	70,000	86,504	-16,504	-19.08%
A2110.4	Contractual and Other	46,500	41,500	5,000	12.05%
A2110.45	Materials and Supplies	27,000	35,000	-8,000	-22.86%
A2110.471	Tuition	20,000	25,000	-5,000	-20.00%
A2110.49b	BOCES Services	355,920	440,000	-84,080	-19.11%
2110	TEACHING-REGULAR SCHOOL	519,420	628,004	-108,584	-17.29%

Account	Description	2023 - 24 Proposed Budget	2022 - 23 Budget	Dollar (\$) Change	Percent (%) Change
2110	Elementary School Budget (Excluding Salaries)				
A2110.4	Contractual and Other	8,353	12,149	-3,796	-31.25%
A2110.45	Materials and Supplies	34,550	58,388	-23,838	-40.83%
A2110.48	Textbooks	17,097	18,873	-1,776	-9.41%
2110	TEACHING-REGULAR SCHOOL	60,000	89,410	-29,410	-32.89%


Account	Description	2023 - 24 Proposed Budget	2022 - 23 Budget	Dollar (\$) Change	Percent (%) Change
2110	Jr/Sr High School Budget (Excluding Salaries)				
A2110.4	Contractual and Other	28,784	37,013	-8,229	-22.23%
A2110.45	Materials and Supplies	59,223	62,484	-3,261	-5.22%
A2110.48	Textbooks	21,596	18,873	2,723	14.43%
2110	TEACHING-REGULAR SCHOOL	109,603	118,370	-8,767	-7.41%





Middleburgh CENTRAL SCHOOL DISTRICT

> Program Budget – Instructional

Account	Description	2023 - 24 Proposed Budget	2022 - 23 Budget	Dollar (\$) Change	Percent (%) Change
2250					
A2250.15	Instructional Salaries	1,332,592	1,400,791	-68,199	-4.87%
A2250.16	Noninstructional Salaries	56,855	38,509	18,346	47.64%
A2250.2	Equipment	4,000	17,632	-13,632	-77.31%
A2250.4	Contractual and Other	85,374	40,000	45,374	113.44%
A2250.45	Materials and Supplies	16,281	10,707	5,574	52.06%
A2250.471	Tuition - Public	531,000	1,255,000	-724,000	-57.69%
A2250.472	Tuition - Private	381,634	0	381,634	100.00%
A2250.48	Textbooks	12,059	2,000	10,059	502.95%
A2250.49	BOCES Services	477,845	369,435	108,410	29.34%
2250	PROGRAMS-STUDENTS W/ DISABIL	2,897,640	3,134,074	-236,434	-7.54%
A2280.49	BOCES Services	426,640	436,155	-9,515	-2.18%
2280	OCCUPATIONAL EDUCATION *	426,640	436,155	-9,515	-2.18%







Middleburgh CENTRAL SCHOOL DISTRICT

> Program Budget – Pupil Services


Account	Description	2023 - 24 Proposed Budget	2022 - 23 Budget	Dollar (\$) Change	Percent (%) Change
A 2610.120-11	INSTRUCTIONAL SALARIES-ES	72,764	69,830	2,934	4.20%
A 2610.130-13	INSTRUCTIONAL SALARIES-HS	77,555	74,509	3,046	4.09%
A 2610.400-11-940	LIBRARY ES - CONTRACTUAL/SERVICES	125	500	-375	-75.00%
A 2610.400-13	CONTRACTUAL /SERVICES-HS	125		125	100.00%
A 2610.400-13-940	CONTRACT SERVICES - LIBRARY HS	0	2,000	-2,000	-100.00%
A 2610.402-11-940	CONFERENCE/WORK - ES	200	400	-200	-50.00%
A 2610.402-13-940	CONFERENCE / WORKSHOPS	646	400	246	61.50%
A 2610.450-11-940	LIBRARY ES - SUPPLIES & MATERIALS	1,259	5,000	-3,741	-74.82%
A 2610.450-13-940	MATERIAL/SUPP - LIBRARY HS	2,292	7,900	-5,608	-70.99%
A 2610.454-13-940	PERIODICALS - LIBRARY JR/SR HIG	0	265	-265	-100.00%
A 2610.460-11	SCHOOL LIBRARY & AV MATERIALS - ES	6,000	2,050	3,950	192.68%
A 2610.460-13	SCHOOL LIBRARY & AV MATERIALS - HS	4,977	2,050	2,927	142.78%
A 2610.490-00	BOCES SERVICES	57,598	16,713	40,885	244.63%
2610	SCHOOL LIBRARY & AUDIOVISUAL	223,541	181,617	41,924	23.08%





Middleburgh CENTRAL SCHOOL DISTRICT

> Program Budget – Pupil Services

Account	Description	2023 - 24 Proposed Budget	2022 - 23 Budget	Dollar (\$) Change	Percent (%) Change
A 2630.160-00	TECHNOLOGY COORDINATOR/WAN TECH.	57,469	55,042	2,427	4.41%
A 2630.200-00	EQUIPMENT-DISTRICTWIDE	32,500	25,000	7,500	30.00%
A 2630.220-11	STATE AIDED COMPUTER HARDWARE-ES	4,871	4,914	-43	-0.86%
A 2630.220-13	STATE AIDED COMPUTER HARDWARE-HS	4,871	4,914	-43	-0.86%
A 2630.400-00	CONTRACTUAL SERVICES-DISTRICTWIDE	10,000	10,000	0	0.00%
A 2630.450-00	SUPPLIES-DISTRICTWIDE	11,000	9,000	2,000	22.22%
A 2630.450-11	MATERIALS & SUPPLIES-ES	1,000	1,500	-500	-33.33%
A 2630.460-11	COMPUTER SOFTWARE-STATE AIDED-ES	11,000	4,914	6,087	123.87%
A 2630.460-13	COMPUTER SOFTWARE-STATE AIDED-HS	11,000	4,914	6,087	123.87%
A 2630.490-00	BOCES SERVICES	463,942	416,357	47,585	11.43%
2630	COMPUTER ASSISTED INSTRUCTION *	607,653	536,552	71,101	13.25%







Middleburgh CENTRAL SCHOOL DISTRICT

> Program Budget – Pupil Services


Account	Description	2023 - 24 Proposed Budget	2022 - 23 Budget	Dollar (\$) Change	Percent (%) Change
A 2810.130-11	INSTRUCTIONAL SALARIES - ES	98,684	95,844	2,840	2.96%
A 2810.130-13	INSTRUCTIONAL SALARIES-HS	206,925	198,918	8,007	4.03%
A 2810.160-13	NON-INSTRUCTIONAL SALARIES-HS	40,476	39,009	1,467	3.76%
A 2810.400-13	CONTRACTUAL/SERVICES-HS	1,000	1,000	0	0.00%
A 2810.402-11-950	CONF/WORKSHOP GUIDANCE ES	350	1,900	-1,550	-81.58%
A 2810.402-13-950	CONF/WORKSHOP GUIDANCE JR/SR	500	500	0	0.00%
A 2810.450-11-950	GUIDANCE ES - SUPPLIES & MATERIALS	1,221	6,900	-5,679	-82.30%
A 2810.450-13-950	MATERIAL/SUPP - GUIDANCE HS	700	1,396	-696	-49.86%
2810	GUIDANCE-REGULAR SCHOOL *	349,856	345,467	4,389	1.27%





Middleburgh CENTRAL SCHOOL DISTRICT

> Program Budget – Pupil Services

Account	Description	2023 - 24 Proposed Budget	2022 - 23 Budget	Dollar (\$) Change	Percent (%) Change
A 2815.160-11	NON-INSTRUCTIONAL SALARIES-ES	39,917	54,000	-14,083	-26.08%
A 2815.160-13	NON-INSTRUCTIONAL SALARIES-HS	74,432	72,813	1,619	2.22%
A 2815.400-11	CONTRACTUAL EXPENSE-ES	200		200	100.00%
A 2815.400-13	CONTRACTUAL EXPENSE-HS	200	200	0	0.00%
A 2815.402-11-960	NURSE ES - CONF/WORKSHOPS	200	500	-300	-60.00%
A 2815.402-13-960	CONF/WORKSHOP JR/SR HIGH	250	500	-250	-50.00%
A 2815.403-11-960	NURSE ES - EQUIPMENT REPAIR	240	500	-260	-52.00%
A 2815.403-13-960	NURSE HS - EQUIPMENT REPAIR	130		130	100.00%
A 2815.450-11-960	MATERIALS/SUPPLIES - NURSE ES	2,097	1,400	697	49.79%
A 2815.450-13-500	MATERIALS/SUPPLIES NURSE HS	1,200	1,200	0	0.00%
2815	HEALTH SERVICES-REGULAR SCHOOL	118,866	131,113	-12,247	-9.34%







Middleburgh CENTRAL SCHOOL DISTRICT

> Program Budget - Pupil Services


Account	Description	2023 - 24 Proposed Budget	2022 - 23 Budget	Dollar (\$) Change	Percent (%) Change
A 2820.150-00	PSYCHOLOGIST SALARY	87,806	85,058	2,748	3.23%
A 2820.402-00	PSYCHOL CONFERENCE / WORKSHOPS	1,000	1,245	-245	-19.68%
A 2820.450-00	PHYCHOL SUPP & MATERIALS	895	612	283	46.24%
A 2820.454-00	PSYCHOL PERIODICALS	200	200	0	0.00%
2820	PSYCHOLOGICAL SRVC-REG SCHOOL	89,901	87,115	2,786	3.20%
A 2825.100-00	COMMUNITY SCHOOLS - SW SALARIES	58,040		58,040	100.00%
A 2825.120-00	INSTRUCTIONAL SALARIES	52,412	110,205	-57,793	-52.44%
A 2825.402-00	SOCIAL WORK CONF /WORK	800	785	15	1.94%
A 2825.450-00	SOCIAL SERVICES SUPPLIES	1,000	1,000	0	0.00%
A 2825.454-00	SOC WORK PERIODICAL	250	286	-36	-12.46%
2825	SOCIAL WORK SRVC-REG SCHOOL	112,502	112,275	227	0.20%





Middleburgh CENTRAL SCHOOL DISTRICT

> Program Budget – Pupil Services

Account	Description	2023 - 24 Proposed Budget	2022 - 23 Budget	Dollar (\$) Change	Percent (%) Change
A 2850.130-00	INSTRUCTIONAL SALARIES	53,000	52,000	1,000	1.92%
A 2850.400-00	CONTRACTUAL/SERVICES	2,800	2,800	0	0.00%
A 2850.450-00	MATERIALS & SUPPLIES	1,000	915	85	9.29%
2850	CO-CURRICULAR ACTIV-REG SCHL	56,800	55,715	1,085	1.95%
A 2855.150-00	COACHES SALARIES	102,122	100,000	2,122	2.12%
A 2855.160-00	NON-INSTRUCTIONAL SALARIES	6,500	6,000	500	8.33%
A 2855.200-00	EQUIPMENT	5,000	10,000	-5,000	-50.00%
A 2855.400-00	CONTRACTUAL/SERVICES	43,000	43,000	0	0.00%
A 2855.450-00	MATERIALS & SUPPLIES	15,000	15,000	0	0.00%
2855	INTERSCHOL ATHLETICS-REG SCHL	171,622	174,000	-2,378	-1.37%







Middleburgh CENTRAL SCHOOL DISTRICT

> Program Budget - Transportation


Account	Description	2023 - 24 Proposed Budget	2022 - 23 Budget	Dollar (\$) Change	Percent (%) Change
5510	DISTRICT TRANSPORTATION *				
A 5510.200-00	EQUIPMENT	20,000	40,000	-20,000	-50.00%
A 5510.400-00	CONTRACTUAL/SERVICES	35,000	40,000	-5,000	-12.50%
A 5510.401-00	INSURANCE-VEHICLE	20,000	20,000	0	0.00%
A 5510.410-00	TRAVEL & MEAL REIMBURSEMENT	1,500	1,500	0	0.00%
A 5510.450-00	MATERIALS & SUPPLIES	60,000	60,000	0	0.00%
A 5510.451-00	GAS & DIESEL	170,000	150,000	20,000	13.33%
A 5510.452-00	LUBE & OIL	17,000	10,000	7,000	70.00%
A 5510.453-00	TIRES	18,000	12,000	6,000	50.00%
A 5510.490-00	TRANSPORTATION - BOCES	700	600	100	16.67%
5510	DISTRICT TRANSPORTATION *	342,200	334,100	8,100	2.42%





Middleburgh CENTRAL SCHOOL DISTRICT

> Program Budget - Transportation

Account	Description	2023 - 24 Proposed Budget	2022 - 23 Budget	Dollar (\$) Change	Percent (%) Change
5530	GARAGE BUILDING *				
A 5530.200-00	EQUIPMENT	0	7,500	-7,500	-100.00%
A 5530.400-00	CONTRACTUAL/SERVICES	10,000	10,000	0	0.00%
A 5530.401-00	TRASH REMOVAL	1,500	1,300	200	15.38%
A 5530.402-00	ELECTRICITY	13,000	13,000	0	0.00%
A 5530.403-00	SEWER/WATER	500	600	-100	-16.67%
A 5530.404-00	TELEPHONE	2,500	2,500	0	0.00%
A 5530.405-00	FUEL OIL	20,000	20,000	0	0.00%
A 5530.406-00	INSURANCE - BLDG	2,200	2,200	0	0.00%
A 5530.450-00	MATERIALS & SUPPLIES	4,000	4,000	0	0.00%
A 5530.459-00	MECHANICS UNIFORM ALLOWANCE	600	600	0	0.00%
5530	GARAGE BUILDING *	54,300	61,700	-7,400	-11.99%
A 5540.400-00	CONTRACT TRANSPORTATION	20,000	20,000	0	0.00%
5540	CONTRACT TRANSPORTATION	20,000	20,000	0	0.00%
55	TOTAL, TRANSPORTATION BUDGET	416,500	415,800	700	0.17%







Middleburgh CENTRAL SCHOOL DISTRICT

> **Program Budget - Inter-fund Transfer to Special Aid Fund**

- ▶ Summer Programming – ESY Students
 - As per Student’s IEP – those who require summer school programming
 - General fund transfers 80% of costs to Federal Fund
 - NYS reimburses District 20% of cost
 - ✓ Decreased by \$20,000 based on past/current amount needed to fund programming (tuition costs)
 - ✓ 2023/2024 Budget, \$40,000






Middleburgh CENTRAL SCHOOL DISTRICT

> **Program Budget**

By Three Part Component Budget	2022 - 23 Budget	2023-2024 Preliminary Budget	Dollar \$ Change	Percent % Change
Program	17,758,411	17,990,347	231,936	1.31%

Total 2023/2024 Program Budget (with Benefits), \$17,990,347







Middleburgh CENTRAL SCHOOL DISTRICT

> Benefits Budget by 3 Part Budget

		2023/2024 BUDGET			
THREE PART BUDGET COMPONENT	ADMIN	CAPITAL	PROGRAM	TOTAL	
9010 STATE RETIREMENT	71,053	77,088	179,301	327,442	
9020 TEACHER RETIREMENT	57,687	-	699,299	756,986	
9030 SOCIAL SECURITY	73,454	43,123	623,423	740,000	
9040 WORKERS COMP	8,000	26,000	30,851	64,851	
9050 UNEMPLOYMENT	2,500	2,500	15,000	20,000	
9055 DISABILITY INSURANCE	4,000	4,000	17,000	25,000	
9060 HEALTH/DENTAL INSURANCE					
800 MEDICAL INSURANCE	495,790	227,162	4,319,124	5,042,076	
801 HEALTH INSURANCE BUYOUT	5,000	5,000	54,200	64,200	
802 DENTAL REIMBURSEMENT	15,000	25,000	95,000	135,000	
803 MEDICARE PART B	8,000	12,000	226,000	246,000	
804 HRA ADMINISTRATIVE FEES	3,000	3,000	5,000	11,000	
805 HRA REIMBURSEMENT ACCOUNT	10,000	20,000	35,000	65,000	
SUBTOTAL HEALTH/DENTAL INSURANCE	536,790	292,162	4,734,324	5,563,276	
9089 FLEX BENEFIT PLAN	500	500	2,000	3,000	
TOTAL EMPLOYEE BENEFITS	753,984	445,373	6,301,198	7,500,555	
Increase/Decrease from 2022-2023 (\$)	(197,017)	3,737	809,943	616,663	
Increase/Decrease from 2022-2023 (%)	-20.72%	0.85%	14.75%	8.96%	






Middleburgh CENTRAL SCHOOL DISTRICT

> Budget Updates – 2023/2024

- ▶ Preliminary Budget as of 3/29/2023:
 - \$24,312,490
 - Increase of +\$501,113 or +2.10%

By Three Part Component Budget	2022 - 23 Budget	2023-2024 Preliminary Budget	Dollar \$ Change	Percent % Change
Administrative	2,373,942	2,347,524	-26,418	-1.11%
Capital	3,679,024	3,974,619	295,595	8.03%
Program	17,758,411	17,990,347	231,936	1.31%
Total	23,811,377	24,312,490	501,113	2.10%







Middleburgh CENTRAL SCHOOL DISTRICT

> 2023/2024 Estimated Revenues

2023/2024 Estimated Revenues				
Description	2022/2023	2023/2024	Change \$	Change %
Appropriated Fund Balance/Reserves	921,815	921,815	-	0.00%
Real Estate Taxes	10,104,199	10,255,762	151,563	1.50%
State & Federal Aid	12,427,817	12,790,034	362,217	2.91%
Local/Other Revenues	357,546	344,879	(12,667)	-3.54%
Total Revenues	23,811,377	24,312,490	501,113	2.10%

Middleburgh CENTRAL SCHOOL DISTRICT

> 2023/2024 Proposed Tax Levy Limit

District staying below the maximum tax levy limit amount


Tax Levy Limit	\$	10,454,079
IF BOE ADOPTED MAXIMUM	\$	349,880
An increase of		3.46%


Tax Levy Limit \$ 10,255,762

Increase of (\$) \$ 151,563

Increase of (%) 1.50%

Middleburgh Central School Tax Cap/Tax Levy Limit History			
	2020/2021	2021/2022	2022/2023
Approved Tax Levy Limit \$	\$ 10,053,929	\$ 10,053,929	\$ 10,104,199
Increase in \$	\$ 99,544	\$ -	\$ 50,270
Increase in %	1.00%	0.00%	0.50%







Middleburgh CENTRAL SCHOOL DISTRICT

> Final Steps to Tentative Budget


- ▶ Tax Levy
 - Finalize tax levy amount for voter approval - April
- ▶ State Aid
 - Await Legislative Budget – March 31st due date
 - ✓ Do not anticipate any change in State aid figures
- ▶ Fund Balance
 - Monitor to ensure funds available to appropriate for the next school year/to transfer to reserve(s)
 - ✓ As of 3/24/23 Fund Balance Projection, have the funds to appropriate





Middleburgh CENTRAL SCHOOL DISTRICT

> Propositions for Ballot

- ▶ 2023/2024 School Budget
 - Tentative BOE Budget Adoption for voter approval, (Tax Levy 1.50%) Budget Amount, \$24,312,490
- ▶ Bus Purchases
 - Purchase 3 Vehicles in total, not to exceed \$306,500
- ▶ Establish Capital Reserve
 - 10 year, \$4M Limit (expires 6/30/2033)
- ▶ Repair Reserve
 - Transfer amount not to exceed \$200,000







Middleburgh CENTRAL SCHOOL DISTRICT

> **Voter Proposition**

Approve 2023/2024 Tentative Budget

Description	2022-2023	2023-2024	Change \$	Change %	% of Budget
Salaries & Benefits	16,522,570	16,937,854	415,284	2.51%	69.67%
Contractual Services/Tuition	2,522,291	2,245,211	-277,080	-10.99%	9.23%
BOCES Services	1,930,615	2,103,431	172,816	8.95%	8.65%
Debt Service	1,857,646	2,034,705	177,059	9.53%	8.37%
Inter-Fund Transfers	160,000	140,000	-20,000	-12.50%	0.58%
Equipment/Materials & Supplies/Textbooks	818,255	851,289	33,034	4.04%	3.50%
Total	23,811,377	24,312,490	501,113	2.10%	100.00%






Middleburgh CENTRAL SCHOOL DISTRICT

> **Voter Proposition**

Proposition: Bus Purchases not to Exceed \$306,500

- ▶ **School Bus Purchase**
 - **As per Bus Replacement Plan**
 - ✓ Bus Cycle – Safety & Efficiency
 - ✓ Every 10 years cycle out – replace every year
 - ✓ NYS Contract Pricing/NYS Marketplace Bid
 - ✓ 1 60 passenger bus – \$154,805
 - ✓ 1 30 passenger bus w/AC - \$103,684
 - ✓ 1 Minivan – approx. \$48,000
 - ✓ State Aid Ratio - 77.3%, aid paid over 5 years
 - \$306,500 x 77.3 = \$236,925 → \$47,385/year
 - » Local share, \$69,575 → \$13,915/year







Middleburgh CENTRAL SCHOOL DISTRICT

> Voter Proposition

▶ Capital Reserve Information

- ✓ To minimize tax impact/offset the local share (taxpayer's portion) of the cost
- ✓ Funded with excess fund balance
 - Review FB projection with BOE each year to determine possible deposit amount
- ✓ Benefits taxpayers/district's infrastructure
- ✓ BOE Resolution – to deposit funds into reserve
- ✓ Voter approval – creation of reserve (term/limit/purpose), withdrawal funds from reserve


Middleburgh CENTRAL SCHOOL DISTRICT


> Voter Proposition

▶ Establish a Capital Reserve

To offset local share of future building/site work
10 year, \$4M Limit plus interest for future construction, renovation, site work

- ✓ Begin cycle of 5 year projects that are aligned with the Building Condition Survey vs. project every 10-15 years (more costly the construction the longer the intervals)
- ✓ Building Aid Ratio – 79.8%
- ✓ Local Share portion from reserve v. tax levy







Middleburgh CENTRAL SCHOOL DISTRICT

> **Voter Proposition**


- ▶ Establish a Capital Reserve
 - ✓ **Voter Proposition:** SHALL the Board of Education of the Middleburgh Central School District be authorized to: (1) create a Capital Reserve Fund for the purpose of financing the general improvements, construction, reconstruction, renovations or additions to various School District, buildings and grounds, including site work and the acquisition of original furnishings, equipment, machinery or apparatus required for the purpose for which such buildings are to be used; (2) said Capital Reserve Fund not to exceed the ultimate amount of \$4,000,000 plus interest earned; (3) and annually deposit into the Capital Reserve Fund such portion of the General Fund and/or available unappropriated fund balance as determined by the Board of Education? The probable duration of the Capital Reserve Fund is ten (10) years.





Middleburgh CENTRAL SCHOOL DISTRICT

> **Voter Proposition**

- ▶ Repair Reserve – transfer amount not to exceed \$200K
 - ✓ For repairs to capital improvements or equipment not recurring annually or in shorter intervals
 - ✓ Funded with excess fund balance
 - Review FB projection with BOE each year to determine possible creation/deposit amount
 - ✓ For unanticipated (emergency project) or planned repairs (appropriate reserve)
 - ✓ No specific term/limit required, Non-aidable repairs
 - ✓ BOE Resolution – to establish, to withdrawal from reserve
 - ✓ Voter approval – to deposit funds into reserve







Middleburgh CENTRAL SCHOOL DISTRICT

> **Voter Proposition**

- ▶ Repair Reserve
 - ▶ Transfer amount not to exceed \$200K
- ✓ **Voter Proposition:** Shall the BOE of the Middleburgh CSD be authorized to fund the Repair Reserve in the amount not to exceed \$200,000 from the June 30, 2023 unappropriated fund balance to be used for repairs of capital improvements or equipment, which repairs are of a type not recurring annually or at shorter intervals?



Middleburgh CENTRAL SCHOOL DISTRICT

> **Propositions for Ballot**

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- ▶ Repair Reserve
 - Transfer amount not to exceed \$200,000





Middleburgh CENTRAL SCHOOL DISTRICT

> Budget Development Presentations

- ▶ ~~April 5 (IF NEEDED)~~ — Budget Workshop #6
 - ~~Review Final Tentative 2023/2024 Budget review for voter approval~~
- ▶ **April 19** - BOE Tentative Budget Adoption
 - Final Tentative 2023/2024 Budget review for voter approval
- ▶ **May 3** - Annual Budget Hearing
- ▶ **May 16** - Budget Vote / BOE Election Noon – 9 pm
HS Gymnasium Lobby

