



2023/2024 Proposed Budget Annual Budget Hearing

- ▶ Review of Proposed Budget/Revenues
- ▶ Propositions for Voter Approval
- ▶ Meet the BOE Candidates



May 3, 2023



Middleburgh CENTRAL SCHOOL DISTRICT

> Where is the Funding Spent?

▶ 2023-2024 Proposed Budget,
\$24,312,490

- No cuts or reductions to staffing/positions
- No change in student programs or services

Expenditures at a Glance- Proposed 2023/2024 Budget

Description	APPROVED 2022/2023	PROPOSED 2023/2024	Change \$	Change %	% of Total 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	1,930,616	2,103,431	172,815	8.95%	8.65%
Debt Service/ Inter-fund Transfer to Capital	1,957,646	2,134,705	177,059	9.04%	8.78%
Inter-fund Transfer to Federal/Food Service	60,000	40,000	(20,000)	-33.33%	0.16%
Equipment/Materials & Supplies/Textbooks	818,254	851,289	33,035	4.04%	3.50%
Totals	23,811,377	24,312,490	501,113	2.10%	100.00%

■ Increase of +\$501,113, or 2.10%



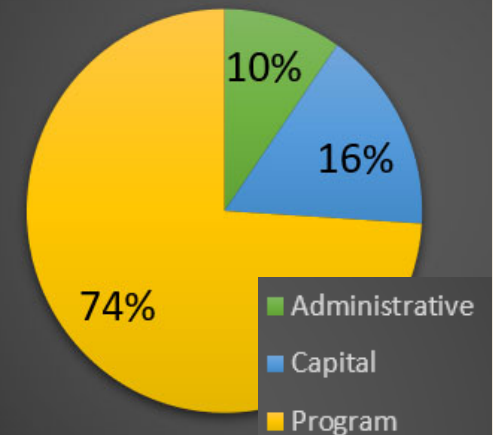
> Three Part Budget Component

Three Part Budget Component- 2023/2024 Proposed Budget

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

By NYS regulation, the district is to present the proposed budget in the three-part budget component format.

Details for each budget component are as follows:
(see next slides)



> Three Part Budget Component

Administrative Component- 2023/2024 Proposed Budget					
Function	Code	2023/2024	2022/2023	Change \$	Change %
Board of Education	1099	31,000	30,200	800	2.65%
Central Administration	1299	254,310	286,001	(31,691)	-11.08%
Finance	1399	354,424	321,219	33,205	10.34%
Legal Services	1420	5,000	30,000	(25,000)	-83.33%
Public Information/Printing	1480	114,204	67,086	47,118	70.24%
Other Central Services	1660	22,000	20,500	1,500	7.32%
Insurance	1910	92,000	91,000	1,000	1.10%
School Association Dues	1920	8,000	8,000	-	0.00%
Continues onto next chart...					

Administrative Component of the School Budget: The administrative component provides funding for the majority of the instructional support services including professional staff members who spend 50% or more of their time in administration and supervision, clerical staff for administrators, public relations, central printing, curriculum development and supervision, research, planning and evaluation, central data processing, tax collection, legal services, and school board costs.



> Three Part Budget Component

Administrative Component- 2023/2024 Proposed Budget					
Function	Code	2023/2024	2022/2023	Change \$	Change %
Other Special Items (BOCES Admin. Costs & Bond Expenses)	1989	80,142	78,052	2,090	2.68%
Regular School Supervision	2020	511,733	490,450	21,283	4.34%
In-Service Education	2070	57,727	52,312	5,415	10.35%
Employee Benefits	9098	816,984	899,122	(82,138)	-9.14%
Total, Administrative Budget		2,347,524	2,373,942	(26,418)	-1.11%

Administrative Component of the School Budget: The administrative component provides funding for the majority of the instructional support services including professional staff members who spend 50% or more of their time in administration and supervision, clerical staff for administrators, public relations, central printing, curriculum development and supervision, research, planning and evaluation, central data processing, tax collection, legal services, and school board costs.



> Three Part Budget Component

Capital Component- 2023/2024 Proposed Budget

Function	Code	2023/2024	2022/2023	Change \$	Change %
Operation/Maintenance of Plant	1620	1,416,541	1,278,742	137,799	10.78%
Refund of Taxes	1964	1,000	1,000	-	0.00%
Inter-fund Transfer to Capital	9530	100,000	100,000	-	0.00%
Employee Benefits	9098	422,373	441,636	(19,263)	-4.36%
Debt Service-Serial Bonds	9799	2,034,705	1,857,646	177,059	9.53%
Total, Capital Budget		3,974,619	3,679,024	295,595	8.03%

Capital Component of the School Budget: The capital component includes: operations and maintenance of buildings and grounds, transfer for renovations, debt service on buildings, leases, school bus purchases, tax certiorari and court-ordered costs.



> Three Part Budget Component

Program Component- 2023/2024 Proposed Budget

Function	Code	2023/2024	2022/2023	Change \$	Change %
Legal Services	1429	25,000	-	25,000	100.00%
Instruction	2999	10,254,283	10,783,197	(528,914)	-4.90%
District Transportation	5599	1,409,866	1,372,081	37,785	2.75%
Employee Benefits	9098	6,261,198	5,543,133	718,065	12.95%
Inter-fund Transfer to Federal	9530	40,000	60,000	(20,000)	-33.33%
Total, Program Budget		17,990,347	17,758,411	231,936	1.31%

Program Component: The program component of the school budget includes all instructional expenses including regular instruction, students with disabilities, occupational education and summer school. As well as pupil services such as health, guidance, library, co-curricular, athletics, transportation, associated fringe benefit expenses, legal and community service expenses.

> Where Does the Funding Come From?

- ▶ Proposed Budget, \$24,312,490
 - Increase of +\$501,113, or 2.10%

Proposed Revenues 2023/2024

Description	APPROVED 2022/2023	PROPOSED 2023/2024	Change \$	Change %	% of Total Revenues
Appropriated Fund Balance/Reserves	921,815	921,815	-	0.00%	3.79%
Real Estate Taxes	10,104,199	10,255,762	151,563	1.50%	42.18%
State Aid	12,427,817	12,790,034	362,217	2.91%	52.61%
Local Sources/Other Revenues	357,546	344,879	(12,667)	-3.54%	1.42%
Total, Estimated Revenues	23,811,377	24,312,490	501,113	2.10%	100.00%



Middleburgh CENTRAL SCHOOL DISTRICT



2023/2024 Estimated State Aid

STATE AID CATEGORY	2022/2023 BUDGET	2023/2024 ESTIMATED	DIFF 22/23 V 23/24 BUDGET (\$)	V 23/24 BUDGET (%)
FOUNDATION AID	\$ 8,259,958	\$ 8,507,756	\$ 247,798	3.00%
TRANSPORTATION AID	\$ 1,435,031	\$ 1,385,767	\$ (49,264)	-3.43%
BUILDING AID	\$ 1,288,665	\$ 1,405,490	\$ 116,825	9.07%
HIGH TAX AID	\$ 347,920	\$ 347,920	\$ -	0.00%
BOCES SERVICES	\$ 754,361	\$ 776,861	\$ 22,500	2.98%
HIGH COST (PUBLIC) EXCESS COST	\$ 46,140	\$ 74,504	\$ 28,364	61.47%
PRIVATE EXCESS COST	\$ 174,950	\$ 170,349	\$ (4,601)	-2.63%
HARDWARE AID	\$ 9,724	\$ 9,878	\$ 154	1.58%
SOFTWARE AID	\$ 9,600	\$ 9,752	\$ 152	1.58%
LIBRARY AID	\$ 2,900	\$ 4,069	\$ 1,169	40.31%
TEXTBOOK AID	\$ 38,298	\$ 37,688	\$ (610)	-1.59%
TOTAL STATE AID	\$ 12,367,817	\$ 12,730,034	\$ 362,217	2.93%



State Aid Revenues +\$362,217, or +2.93%



> 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%

The District's Tax Base Consists of 11 Towns in 2 Counties

- The District will collect 1.50% more in tax levy than last year (the 2022/2023 year)





Middleburgh CSD Tax Base

- ▶ A 1.50% Tax Levy Increase Does NOT mean everyone's school tax is increasing by 1.50% - various factors affect individual tax rates:
 - New properties added to the assessment rolls
 - Properties removed from the assessor rolls
 - i.e., property change in tax exemption status
 - Changes in assessed values &/or equalization rates
 - Change in assessed value of equalization rate in one town will affect the proportion of tax levied for that town and all other towns within the school district boundaries



Other/Local Revenue Sources

Revenue Category - Description	2023 - 24 Proposed Budget	2022 - 23 Approved Budget	Difference \$	Difference %
PAYMENTS IN LIEU OF TAXES	14,879	46,546	-31,667	-68.03%
INT AND PENALTIES	33,000	33,000	0	0.00%
OTHER STUDENT FEES	5,000	5,000	0	0.00%
OTHER CHARGES	20,000	20,000	0	0.00%
TUITION OTHER DISTRICTS	10,000	10,000	0	0.00%
SER. FOR BOCES NOT TRANSPORTATION	100,000	110,000	-10,000	-9.09%
INTEREST AND EARNINGS	20,000	6,000	14,000	233.33%
RENTAL - BOCES	1,000	1,000	0	0.00%
REIMBURSE PART D EXPENSE	75,000	75,000	0	0.00%
REFUND PRIOR YEARS-BOCES	16,000	16,000	0	0.00%
REFUND OF PRIOR YR-OTHER	20,000	0	20,000	100.00%
OTHER UNCLASSIFIED REVENUES	30,000	35,000	-5,000	-14.29%
TOTALS	344,879	357,546	-12,667	-3.54%



Other/Local Revenues, -\$12,667, or -3.54%



Middleburgh

CENTRAL SCHOOL DISTRICT

> **Appropriated Fund Balance**

2022/2023 School Year

Assigned Appropriated FB, \$645,815

Appropriated Reserve, \$275,000

Total Appropriated

Fund Balance, \$920,815

2023/2024 School Year

Assigned Appropriated Fund Balance,

\$920,815



> Propositions for Ballot

- ▶ 2023/2024 School Budget
 - Proposed Budget Amount, \$24,312,490
- ▶ One (1) Board of Education Seat for 3 year term
- ▶ Bus Purchases
 - Purchase 3 Vehicles in total, not to exceed \$306,500
- ▶ Establish Capital Reserve
 - 10 year, \$4M Limit
- ▶ Repair Reserve
 - Transfer amount not to exceed \$200,000





1 Board of Education Seat for 3-Year Term (Term expires June 30, 2026)

- ▶ One (1) Board of Education Seat for 3-year term
 - Candidates:
 - ✓ Sean Lawton
 - ✓ Bonnie Snyder





Voter Proposition

School Bus Purchase

As per Bus Replacement Plan

✓ Bus Cycle – Safety & Efficiency

✓ 1 60 passenger bus – \$154,805

✓ 1 30 passenger bus w/AC - \$103,684

✓ 1 Minivan – approx. \$48,000

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

Shall the Board of Education be authorized to: (1) acquire school buses and a vehicle at a maximum cost of \$306,500; (2) expend such sum for such purpose; (3) levy the necessary tax therefor (including the levy of a tax to pay the interest on obligations when due), to be levied and collected in annual installments in such years and in such amounts as may be determined by the Board of Education taking into State aid; and (4) in anticipation of the collection of such tax, issue bonds and notes of the District at one time or from time to time in the principal amount not to exceed \$306,500?





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.

10 year, \$4M Limit plus interest for future construction, renovation, site work
(Reserve would expire on 6/30/2033)





Voter Proposition

▶ Repair Reserve

- ✓ **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?

Transfer amount not to exceed \$200K



> **2023/2024 Proposed Budget**

- ▶ **Additional Budget Information can be found on the District website, at main offices, & at public libraries:**
 - **2023/2024 Budget Newsletter/Budget Notice**
 - **2023/2024 Budget Workbook**
 - ✓ Line-by-Line detailed three-part budget & revenues
 - ✓ Property Tax Report Card
 - ✓ Tax Exemption Summary Report
 - ✓ Admin Salary Disclosure
 - ✓ School District Report Card
 - ✓ Financial Transparency Report

<https://www.middleburghcsd.org/budget-and-taxes/>

Click the “2023 Budget Documents” Link



Middleburgh CENTRAL SCHOOL DISTRICT



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BUDGET AND TAXES



Budget Workbook

Budget Workshop Presentations/Annual Hearing

2023-24 SCHOOL BUDGET

The 2023-24 school budget is in development. Eligible residents will have the opportunity to vote on the proposed budget on Tuesday, May 16, 2023.

BOARD OF EDUCATION BUDGET PRESENTATIONS

If you need assistance accessing these budget documents, please call [School Business Manager Robyn Bhend](#) (518) 827-3600 x3623.

Jan. 18: [Budget Workshop #1](#)

Feb. 9: [Budget workshop #2](#)

Feb. 15: [Budget Workshop #3](#)

March 29: [Budget Workshop #4 and #5](#)

April 19: [Tentative Budget Adoption Presentation](#)

Budget Newsletter

BUDGET AND TAXES LINKS

[2023-24 BUDGET DEVELOPMENT CALENDAR](#)

[BUDGET HISTORY AND INFORMATION](#)

[AMERICAN RESCUE PLAN \(ARP\)-ESSER](#)

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PAST BUDGETS

2022-2023 ADOPTED BUDGET

- Budget: \$23,811,377
- Budget Increase: \$889,137
- Tax Levy Increase: 0.5%

[2022-23 School Budget Newsletter](#)

2021-2022 ADOPTED



> **2023/2024 Annual Budget Vote**

▶ **Tuesday, May 16, 2023**

Budget & Proposition Vote/ BOE Election

Noon – 9 pm

Jr./Sr. HS Gymnasium Lobby

▶ **Questions from the Public**

▶ **Meet the BOE Candidates**

