



Middleburgh CENTRAL SCHOOL DISTRICT

> **2024/2025 Budget Development**

- ▶ Budget Workshop #2
 - Budget Review & Updates
 - Revenues: Tax Levy & State Aid

February 14, 2024
Board of Education Meeting



Middleburgh CENTRAL SCHOOL DISTRICT

> **2024/2025 Budget Development Agenda**

- ▶ Budget Updates
 - Administrative Component
 - Capital Component
 - Overall preliminary budget as of 2/14/24
- ▶ Revenues: Tax Levy
 - Maximum allowable limit
 - PILOT






Middleburgh CENTRAL SCHOOL DISTRICT

> **2024/2025 Budget Development Agenda**


- ▶ Revenues: Estimated State Aid
 - Executive Budget Proposal
- ▶ Estimated Revenues as of 2/14/24
- ▶ Budget Scenarios
- ▶ Budget Development Timeline




Middleburgh CENTRAL SCHOOL DISTRICT

> **2024/2025 Budget Update**

- ▶ Changes/Impact to Overall Budget:
 - Salaries & Benefits
 - ✓ Ongoing (retirements/replacements?)
 - ✓ TRS Rate finalized – 10.02%
 - ✓ Health Insurance - Medical rates for 907/PPO plans, +9% (Prescription Drug premiums to be known late March 2024)
 - BOCES Services
 - ✓ Very few rates released – budget updated
 - ✓ CTE cost increase
 - 5-year CTE student average (27 to 31 students)
 - Cost per student







Middleburgh CENTRAL SCHOOL DISTRICT

> **2024/2025 Budget Update**

- ▶ Changes/Impact to Overall Budget
 - Administrative & Capital Components
 - ✓ Salaries & Benefits
 - ✓ Debt Service Budget
 - ✓ Field Trip shift to Program component
 - Program Component
 - ✓ Field Trips, College in HS, Afterschool enrichment program (included in Rollover budget)
 - ✓ Budget does not include +\$50,000 for annual HS Washington D.C. trip

Middleburgh CENTRAL SCHOOL DISTRICT


> **Three Part Budget Component**


	2024/2025 PRELIMINARY BUDGET	2023/2024 APPROVED BUDGET	Change \$	Change %	% of Budget
Admin	2,186,939	2,347,524	(160,585)	-6.84%	8.69%
Capital	4,195,693	3,974,619	221,074	5.56%	16.67%
Program	18,785,302	17,990,347	794,955	4.42%	74.64%
Total	25,167,934	24,312,490	855,444	3.52%	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 Component					
Account Code	Description	2024 - 25 Proposed Budget	2023 - 24 Approved Budget	Dollar Change	Percent Change
Administrative Components					
A1010.4	Contractual And Other	4,500	6,000	-1,500	-25.00%
A1010.45	Materials And Supplies	5,700	4,200	1,500	35.71%
A1010.49	BOCES Services	4,000	4,000	0	0.00%
Board of Education Total		14,200	14,200	0	0.00%
A1040.16	Noninstructional Salaries	15,000	13,000	2,000	15.38%
A1040.4	Contractual And Other	800	1,000	-200	-20.00%
A1040.45	Materials And Supplies	500	300	200	66.67%
District Meeting Total		16,300	14,300	2,000	13.99%
A1060.4	Contractual And Other	2,500	2,500	0	0.00%

 Middleburgh CENTRAL SCHOOL DISTRICT					
> Administrative Component					
Account Code	Description	2024 - 25 Proposed Budget	2023 - 24 Approved Budget	Dollar Change	Percent Change
Administrative Components					
A1240.15	Instructional Salaries	175,265	168,775	6,490	3.85%
A1240.16	Noninstructional Salaries	66,479	63,735	2,744	4.31%
A1240.4	Contractual and Other	10,000	20,000	-10,000	-50.00%
A1240.45	Materials and Supplies	1,800	1,800	0	0.00%
Superintendent Office Total		253,544	254,310	-766	-0.30%
A1310.16	Noninstructional Salaries	207,456	199,462	7,994	4.01%
A1310.4	Contractual and Other	29,500	28,500	1,000	3.51%
A1310.45	Materials and Supplies	1,600	1,600	0	0.00%
A1310.49	BOCES Services	41,810	37,378	4,432	11.86%
Business Administration Total		280,366	266,940	13,426	5.03%

 Middleburgh CENTRAL SCHOOL DISTRICT		> Administrative Component			
Account Code	Description	2024 - 25 Proposed Budget	2023 - 24 Approved Budget	Dollar Change	Percent Change
Administrative Components					
A1320.16	Noninstructional Salaries	2,500	2,000	500	25.00%
A1320.4	Contractual and Other	24,000	24,000	0	0.00%
	Auditing Total	26,500	26,000	500	1.92%
A1325.16	Noninstructional Salaries	58,884	55,434	3,450	6.22%
A1325.45	Materials and Supplies	250	250	0	0.00%
	Treasurer Total	59,134	55,684	3,450	6.20%
A1330.4	Contractual and Other	5,000	5,600	-600	-10.71%
A1330.45	Materials and Supplies	200	200	0	0.00%
	Tax Collection Total	5,200	5,800	-600	-10.34%

 Middleburgh CENTRAL SCHOOL DISTRICT		> Administrative Component			
Account Code	Description	2024 - 25 Proposed Budget	2023 - 24 Approved Budget	Dollar Change	Percent Change
Administrative Components					
A1420.4	Contractual and Other	5,000	5,000	0	0.00%
A1480.49	BOCES Services	114,379	114,204	175	0.15%
A1670.4	Contractual and Other	22,000	21,500	500	2.33%
A1670.45	Materials and Supplies	500	500	0	0.00%
	Central Services - Total	22,500	22,000	500	2.27%
A1910.4	Unallocated Insurance	95,524	92,000	3,524	3.83%
A1920.4	School Association Dues	8,000	8,000	0	0.00%
A1981.49	BOCES Administrative Costs	82,467	80,142	2,325	2.90%

 Middleburgh CENTRAL SCHOOL DISTRICT					
> Administrative Component					
Account Code	Description	2024 - 25 Proposed Budget	2023 - 24 Approved Budget	Dollar Change	Percent Change
Administrative Components					
A2020.15	Instructional Salaries	273,331	262,672	10,659	4.06%
A2020.16	Noninstructional Salaries	181,407	171,561	9,846	5.74%
A2020.4	Contractual and Other	21,500	62,500	-41,000	-65.60%
A2020.45	Materials and Supplies	15,000	15,000	0	0.00%
Supervision - Regular School Total		491,238	511,733	-20,495	-4.01%
A 2070.150-00	Curriculum Salaries	20,000	20,000	0	0.00%
A 2070.400-00	Contractual/Services	26,000	6,000	20,000	333.33%
A 2070.490-00	BOCES Services	12,377	31,727	-19,350	-60.99%
2070	In-Service Instruction Total	58,377	57,727	650	1.13%

 Middleburgh CENTRAL SCHOOL DISTRICT					
> Administrative Component					
Account Code	Description	2024 - 25 Proposed Budget	2023 - 24 Approved Budget	Dollar Change	Percent Change
Administrative Components					
A9010.8	State Retirement	88,203	71,053	17,150	24.14%
A9020.8	Teachers' Retirement	46,953	57,687	-10,734	-18.61%
A9030.8	Social Security	76,219	73,454	2,765	3.76%
A9040.8	Workers' Compensation	7,000	8,000	-1,000	-12.50%
A9050.8	Unemployment Insurance	2,500	2,500	0	0.00%
A9055.8	Disability Insurance	3,500	4,000	-500	-12.50%
A9060.8	Hospital, Medical, and Dental Insurance	426,835	599,790	-172,955	-28.84%
A9089.8	Other Employee Benefits (Specify)	500	500	0	0.00%
Benefits Total		651,710	816,984	-165,274	-20.23%
Totals for Administrative Component:		2,186,939	2,347,524	-160,585	-6.84%



Middleburgh CENTRAL SCHOOL DISTRICT

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Buildings & Grounds Equipment Request

► Equipment – Ventrac Tractor & Accessories, \$65,500

- Tractor \$32,195
- Cab \$ 9,043
- Snowblower \$ 5,538
- Broom \$ 5,954
- Renovator \$ 3,098
- Groomer \$ 4,546
- Mower \$ 5,126
















Middleburgh CENTRAL SCHOOL DISTRICT


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Capital Component

Account Code	Description	2024 - 25 Proposed Budget	2023 - 24 Approved Budget	Dollar Change	Percent Change
Capital Component					
A1620.16	Noninstructional Salaries	510,947	492,506	18,441	3.74%
A1620.2	Equipment	10,000	11,000	-1,000	-9.09%
A1620.4	Contractual and Other	528,000	520,000	8,000	1.54%
A1620.45	Materials and Supplies	62,400	62,400	0	0.00%
A1620.49	BOCES Services	34,000	34,000	0	0.00%
A1621.16	Noninstructional Salaries	69,212	67,000	2,212	3.30%
A1621.2	Equipment	65,500	65,000	500	0.77%
A1621.4	Contractual and Other	127,000	127,000	0	0.00%
A1621.45	Materials and Supplies	18,300	18,300	0	0.00%
A1621.49	BOCES Services	23,569	19,335	4,234	21.90%
Buildings & Grounds Budget Total		1,448,928	1,416,541	32,387	2.29%

 Middleburgh CENTRAL SCHOOL DISTRICT					
> Capital Component					
Account Code	Description	2024 - 25 Proposed Budget	2023 - 24 Approved Budget	Dollar Change	Percent Change
A1964.4	Refund on Real Property Taxes (Prior Year)	1,000	1,000	0	0.00%
A9010.8	State Retirement	87,306	77,088	10,218	13.25%
A9030.8	Social Security	44,382	43,123	1,259	2.92%
A9040.8	Workers' Compensation	25,000	26,000	-1,000	-3.85%
A9050.8	Unemployment	2,500	2,500	0	0.00%
A9055.8	Disability Insurance	3,500	4,000	-500	-12.50%
A9060.8	Hospital, Medical, and Dental Insurance	444,930	269,162	175,768	65.30%
A9089.8	Other Employee Benefits (Specify)	500	500	0	0.00%
Benefits Total		608,118	422,373	185,745	43.98%

 Middleburgh CENTRAL SCHOOL DISTRICT					
> Capital Component					
Account Code	Description	2024 - 25 Proposed Budget	2023 - 24 Approved Budget	Dollar Change	Percent Change
A9711.6	Serial Bonds - School Construction	1,005,000	960,000	45,000	4.69%
A9711.7	Serial Bonds - School Construction	621,500	666,850	-45,350	-6.80%
A9732.6	Bond Anticipation Notes - Bus Purchases	368,608	367,908	700	0.19%
A9732.7	Bond Anticipation Notes - Bus Purchases	42,539	39,947	2,592	6.49%
A9950.9	Transfer to Capital Funds	100,000	100,000	0	0.00%
Debt Service Total		2,137,647	2,134,705	2,942	0.14%
Totals for Capital Component:		4,195,693.00	3,974,619.00	221,074	5.56%





Middleburgh CENTRAL SCHOOL DISTRICT

> 2024/2025 Budget Update

▶ Preliminary Budget as of 2/14/2024:

- \$25,167,934
- Increase of \$855,444 , or +3.52% from the 23-24 year

	2024/2025 PRELIMINARY BUDGET	2023/2024 APPROVED BUDGET	Change \$	Change %	% of Budget
Admin	2,186,939	2,347,524	(160,585)	-6.84%	8.69%
Capital	4,195,693	3,974,619	221,074	5.56%	16.67%
Program	18,785,302	17,990,347	794,955	4.42%	74.64%
Total	25,167,934	24,312,490	855,444	3.52%	100.00%





Middleburgh CENTRAL SCHOOL DISTRICT

> 2024/2025 Budget Update

▶ Preliminary Budget as of 2/14/2024: **\$25,167,934**
Increase of \$855,444, or +3.52% from the 23-24 year

Expenditures at a Glance - 2024/2025 Preliminary Budget					
Description	Approved 2023/2024	Preliminary 2024/2025	Change \$	Change %	% of Total Budget
Salaries & Benefits	16,937,854	17,364,293	426,439	2.52%	68.99%
Contractual Services & Tuition	2,245,211	2,592,537	347,326	15.47%	10.30%
BOCES Services	2,103,431	2,187,468	84,037	4.00%	8.69%
Debt Service/ Inter-fund Transfer to Capital	2,134,705	2,137,647	2,942	0.14%	8.49%
Inter-fund Transfer to Federal/Food Service	40,000	35,000	(5,000)	-12.50%	0.14%
Equipment/Materials & Supplies/Textbooks	851,289	850,989	(300)	-0.04%	3.38%
Total as of 2/14/24	24,312,490	25,167,934	855,444	3.52%	100.00%




Middleburgh CENTRAL SCHOOL DISTRICT

> 2024/2025 Budget Update

▶ Preliminary Budget as of 2/14/2024: **\$25,167,934**
 Increase of \$855,444, or +3.52% from the 23-24 year

AMOUNTS BY BUDGET CATEGORY	Budget 2023/2024	Preliminary 2024/2025	% CHANGE 24 TO 25	\$ CHANGE 24 TO 25
SUPPORT	31,000	33,000	2,000	6.45%
ADMINISTRATION	254,310	253,544	(766)	-0.30%
FINANCE	354,424	371,200	16,776	4.73%
STAFF	144,204	144,379	175	0.12%
CENTRAL SERVICES	1,438,541	1,471,428	32,887	2.29%
SPECIAL ITEMS	181,142	186,991	5,849	3.23%
IMPROVEMENT	569,460	549,615	(19,845)	-3.48%
TEACHING	8,521,117	9,380,425	859,308	10.08%
INSTRUCTIONAL MEDIA	833,619	853,855	20,236	2.43%
PUPIL SERVICES	899,547	967,805	68,258	7.59%
PUPIL TRANSPORTATION	1,409,866	1,445,758	35,892	2.55%
EMPLOYEE BENEFITS	7,500,555	7,337,287	(163,268)	-2.18%
DEBT SERVICE	2,034,705	2,037,647	2,942	0.14%
INTER-FUND TRANSFER	140,000	135,000	(5,000)	-3.57%
TOTAL	24,312,490	25,167,934	855,444	3.52%





Middleburgh CENTRAL SCHOOL DISTRICT

> Budget Development 2024/2025

▶ Will be adjusting the Budget for:

- Budget Requests/Ed-Data requisitions
 - ✓ i.e., software/subscriptions, materials & supplies, contractual
- Confirmed retirements/replacement salaries
- Prescription drug premiums
- BOCES Services
 - ✓ Awaiting rates/commitment forms from Capital Region/NERIC/other BOCES (cross-contracts)
- Out-of-district placements (tuition) - *Ongoing*
 - ✓ Actual & anticipated placements






Middleburgh CENTRAL SCHOOL DISTRICT


> 2024/2025 Maximum Tax Levy Limit

Maximum amount allowable based on Tax Cap calculation

Amount applied for Estimated Revenues, \$10,409,598
Increase of +\$153,836, or +1.50%



Tax Levy Limit	\$ 10,461,865
IF BOE ADOPTED	
MAXIMUM	\$ 206,103
An increase of	2.01%
Tax Levy Limit	\$ 10,358,320
Increase of (\$)	\$ 102,558
Increase of (%)	1.00%
Tax Levy Limit	\$ 10,409,598
Increase of (\$)	\$ 153,836
Increase of (%)	1.50%
Tax Levy Limit	\$ 10,460,877
Increase of (\$)	\$ 205,115
Increase of (%)	2.00%





Middleburgh CENTRAL SCHOOL DISTRICT

> 2024/2025 Tax Levy Payment in Lieu of Taxes (PILOT)

Middleburgh Meadows

- ▶ Payment Received in 2023/2024
 - \$19,110 for 3 Units “constructed but unsold”
- ▶ Payment Anticipated for 2024/2025
 - \$20,066 for 6 units “constructed but unsold”





Middleburgh

CENTRAL SCHOOL DISTRICT


> 2024/2025 Executive Budget Proposal

(v. Budgeted 23-24)


Foundation Aid –

- Approx. 65% of total State Aid Revenues
- Proposal has a 9% decrease from current year (-\$766,431)
- Save harmless eliminated, inflation adjustment applied

STATE AID CATEGORY	2023/2024 BUDGET	2024/2025 GOVERNOR'S PROPOSAL	DIFF 23/24 V 24/25 BUDGET (\$)	DIFF 23/24 V 24/25 BUDGET (%)
FOUNDATION AID	\$ 8,507,756	\$ 7,741,325	\$ (766,431)	-9.01%
TRANSPORTATION AID	\$ 1,385,767	\$ 1,548,804	\$ 163,037	11.77%
BUILDING AID	\$ 1,405,490	\$ 1,394,003	\$ (11,487)	-0.82%
HIGH TAX AID	\$ 347,920	\$ 347,920	\$ -	0.00%
BOCES SERVICES	\$ 776,861	\$ 818,066	\$ 41,205	5.30%
HIGH COST (PUBLIC) EXCESS COST	\$ 74,504	\$ 70,739	\$ (3,765)	-5.05%
PRIVATE EXCESS COST	\$ 170,349	\$ 196,718	\$ 26,369	15.48%
HARDWARE AID	\$ 9,878	\$ 9,203	\$ (675)	-6.83%
SOFTWARE AID	\$ 9,752	\$ 9,752	\$ -	0.00%
LIBRARY AID	\$ 4,069	\$ 4,069	\$ -	0.00%
TEXTBOOK AID	\$ 37,688	\$ 36,341	\$ (1,347)	-3.57%
TOTAL STATE AID	\$ 12,730,304	\$ 12,176,940	\$ (553,364)	-4.35%



Budget v. Proposal, -\$553,364, or -4.35%



Middleburgh


CENTRAL SCHOOL DISTRICT

> Estimated State Aid 24-25 as of 2/14/24

State Aid Revenues-


Decrease of -\$671,290, or -5.27%

STATE AID CATEGORY	2023/2024 APPROVED BUDGET \$	2024/2025 ESTIMATED STATE AID	DIFF IN \$, 23/24 V 24/25	DIFF IN %, 23/24 V 24/25
FOUNDATION AID	\$ 8,507,756	\$ 7,741,325	\$ (766,431)	-9.01%
TRANSPORTATION AID	\$ 1,385,767	\$ 1,495,418	\$ 109,651	7.91%
BUILDING AID	\$ 1,405,490	\$ 1,392,607	\$ (12,883)	-0.92%
HIGH TAX AID	\$ 347,920	\$ 347,920	\$ -	0.00%
BOCES SERVICES	\$ 776,861	\$ 798,791	\$ 21,930	2.82%
HIGH COST (PUBLIC) EXCESS COST	\$ 74,504	\$ 91,321	\$ 16,817	22.57%
PRIVATE EXCESS COST	\$ 170,349	\$ 131,997	\$ (38,352)	-22.51%
HARDWARE AID	\$ 9,878	\$ 9,203	\$ (675)	-6.83%
SOFTWARE AID	\$ 9,752	\$ 9,752	\$ -	0.00%
LIBRARY AID	\$ 4,069	\$ 4,069	\$ -	0.00%
TEXTBOOK AID	\$ 37,688	\$ 36,341	\$ (1,347)	-3.57%
TOTAL STATE AID	\$ 12,730,034	\$ 12,058,744	\$ (671,290)	-5.27%



\$ (671,290) Estimated State Aid Decrease

Key: Expenditure-Driven expense (District projects aid on expenses)



Middleburgh CENTRAL SCHOOL DISTRICT

> 2024/2025 Estimated Revenues



2023/2024 Estimated Revenues as of 2/14/24 (w/Foundation Aid Reduction)					
Description	2023/2024 Approved	2024/2025 Estimated	Change \$	Change %	% of Total Revenues
Appropriated Fund Balance/Reserves	921,815	921,815	-	0.00%	3.87%
Real Estate Taxes	10,255,762	10,409,598	153,836	1.50%	43.74%
State & Federal Aid	12,790,034	12,118,744	(671,290)	-5.25%	50.92%
Local & Other Revenues	344,879	350,066	5,187	1.50%	1.47%
Total Revenues	24,312,490	23,800,223	(512,267)	-2.11%	100.00%

If Foundation Aid is restored **+\$766,431 \$254,164**

1% increase in Foundation aid +\$ 85,077

2% increase in Foundation aid +\$170,155

3% increase in Foundation aid +\$255,233

Middleburgh CENTRAL SCHOOL DISTRICT

> Budget Gap – Scenario #1


Budget as of 2/14/24, \$25,167,934


Revenues as of 2/14/24, \$23,800,223

Budget gap of -\$ 1,367,711

Other Funding Options:

- Inter-fund Transfer from Debt Service
- ERS/TRS Reserve (Appropriated Reserve)
- Appropriate more Fund Balance
- Increase Tax Levy
- Reduce Expenditures to equal Revenues





Middleburgh CENTRAL SCHOOL DISTRICT

> **Budget Gap – Scenario #2**

Budget as of 2/14/24,	\$25,167,934
Revenues as of 2/14/24,	<u>\$23,800,223</u>
Budget gap of	-\$ 1,367,711



IF Foundation Aid is Restored,	+ \$ 766,431
Revenues increases to	<u>\$24,566,654</u>

Budget shortfall goes to - \$ 601,280

Other Funding Options:

- Inter-fund Transfer from Debt Service
- ERS/TRS Reserve (Appropriated Reserve)
- Appropriate more Fund Balance

- Increase Tax Levy
- Reduce Expenditures to equal Revenues





Middleburgh CENTRAL SCHOOL DISTRICT

> **Budget Development - Revenues**

- ▶ Tax Levy
 - Finalize tax levy amount for voter approval
- ▶ State Aid
 - Continue review projected expenses for expenditure-driven aids
 - Await Legislative Budget – March 31st due date
 - ✓ Anticipating late adoption (legislative session until mid-April)
- ▶ Fund Balance
 - Monitor to ensure funds available to appropriate fund balance for 24-25 year – determine amount for budget
 - Review Reserves/Appropriate Reserve
 - Inter-fund Transfer from Debt Service?
- ▶ Local & Other Revenue Sources
 - Re-evaluate estimates and balances







Middleburgh CENTRAL SCHOOL DISTRICT

> **Voter Proposition**

Proposition: Bus Purchases not to Exceed \$488,000

- ▶ School Bus Purchase
 - As per Bus Replacement Plan
 - ✓ Bus Cycle – Safety & Efficiency
 - ✓ Every 10 years cycle out & replace vehicle
 - ✓ NYS Contract Pricing – Diesel Fuel
 - ✓ 65 passenger bus – \$162,663/Bus X 3 Buses = \$487,989
 - ✓ State Aid Ratio - 76.1%, aid paid over 5 years
 - \$487,989 x 76.1 = \$371,360 → \$74,272/year, Trans. Aid
 - Local share: \$487,989 - \$371,360 = \$116,629 → \$23,325/year






Middleburgh CENTRAL SCHOOL DISTRICT

> **Voter Proposition**

- ▶ Repair Reserve Information
 - ✓ 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
 - ✓ **Voter approval** – creation and/or **deposit funds into reserve**

Voters approved creation of reserve May 2023





Middleburgh CENTRAL SCHOOL DISTRICT

> Voter Proposition

- ▶ Capital Reserve for Bus Purchases
 - ✓ Effective 2027, all new fleet vehicles purchased by school districts must be electric
 - ✓ Set-aside local share now for future fleet purchase(s)

Current costs for electric school buses/charging stations:


Type A – up to 25 students \$250,000-\$300,000
(one charge up to 55 miles)

Type C – up to 77 passengers: \$350,000-\$400,000

Type D – up to 90 passengers: \$400,000 & up
(one charge up to 120 miles)

Type II Charger \$2,000 - \$5,000 *(8 hour charging time)*

Type III Charger \$20,000-\$50,000 *(3 hour charging time)*
<http://www.electricleamibus.com/>




Middleburgh CENTRAL SCHOOL DISTRICT

> Budget Development Presentations

- ▶ March 13 – Budget Workshop #3
 - Program component budget
 - Estimated Revenues
 - Overall Budget Review
 - Fund Balance Projection & Reserve Analysis
- ▶ April 17 – Budget Workshop #4/BOE Adoption
 - Final review of Tentative Budget & Revenues
 - BOE adoption of proposed 2024/2025 Budget & proposition(s) for voter approval
- ▶ May 8 - Annual Budget Hearing
- ▶ May 21 – Budget & Proposition Vote/BOE Election

