



MILLBROOK
CENTRAL SCHOOL DISTRICT

**Proposed Budget
for School Year 2024 - 2025**

Presentation for Adoption to the Board of Education

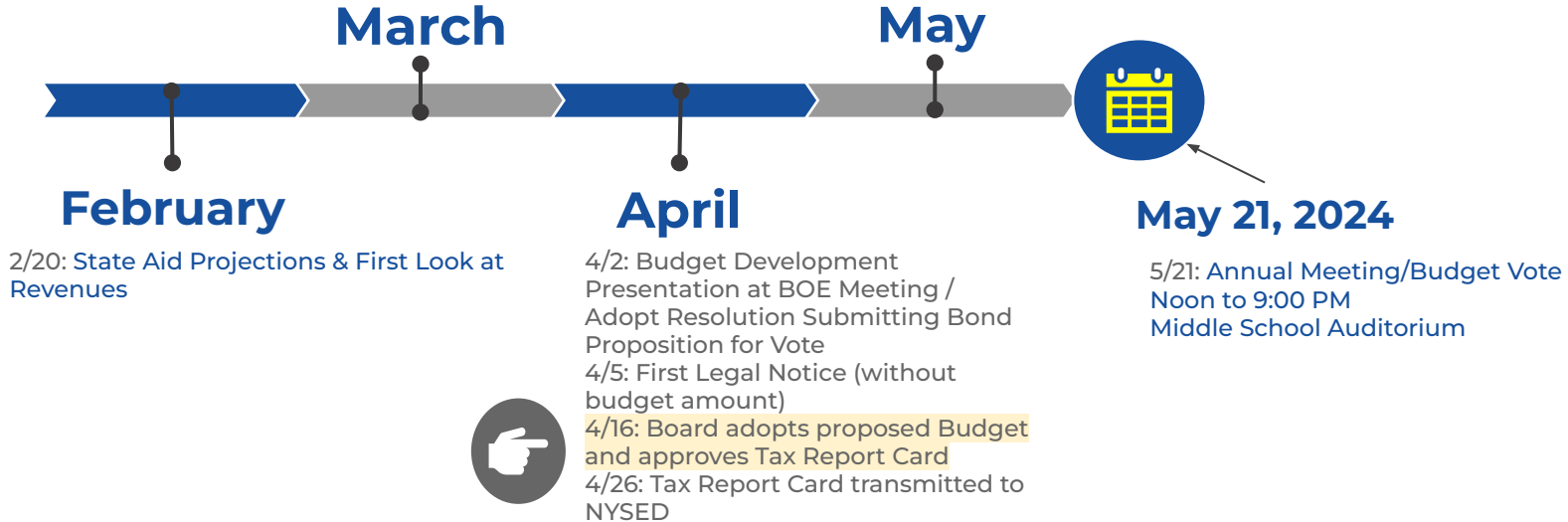
April 16, 2024

Budget Process Timeline Review



3/1: Submit information to calculate tax levy limit to Office of State Comptroller
3/5: 2024-2025 General Budget Preview & Budget Development Update, Review District Tax Levy Limit for 2024-2025, Department Budget Presentation
3/19: Budget Development Presentation at BOE Meeting

5/7: Budget Public Hearing & Regular BOE Meeting, Third Legal Notice (w/budget amount), Final Budget & attachments made available to the public
5/15: Fourth Legal Notice (w/ budget amount), 6-day Notice/Budget Newsletter to be mailed to residents
5/16: Last day to register to vote



Three Components to the Budget: Program, Administrative, and Capital



Program Component = \$26,499,064 which accounts for approximately 76.64% of our total Budget.

The Program Component includes expenses associated with: All salaries and benefits of instructional staff (teachers and teacher aides); instructional supplies & materials and all instructional services (BOCES programs & programs for students with disabilities); interscholastic sports and extracurricular programs; transportation (First Student contract); curriculum & instruction planning and development, and student testing services; library services, computer assisted instruction, school counseling services, health services, psychological services, academic intervention services & summer instructional programming.

Administrative Component = \$3,564,726 which accounts for approximately 10.31% of our total Budget.

The Administrative Component includes expenses associated with: All salaries and benefits of school & central administration and staff; supplies and materials for school administrators, central office staff and Board of Education; payroll, human resources, benefits, and central data processing; auditing, legal services, tax collection, purchasing, and public information services.

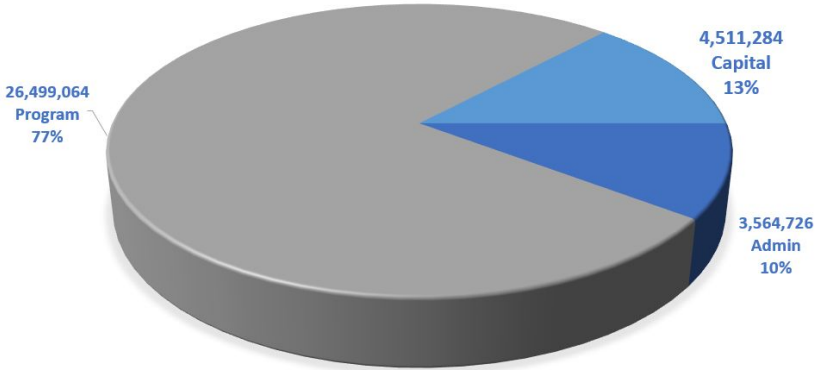
Capital Component = \$4,511,284 which accounts for approximately 13.05% of our total Budget.

The Capital Component includes expenses associated with: All salaries & benefits of custodial, maintenance, and Buildings & Grounds staff; supplies and materials for custodial, maintenance, and Buildings & Grounds staff; bonds, capital, lease expenses associated with our facilities; court judgments, tax certiorari proceedings, and court orders/claims; utilities and rental costs; maintenance and improvements costs for all district facilities.

Three Components to the Budget: Program, Administrative, and Capital



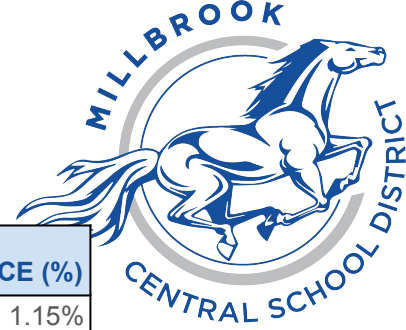
2024-25 COMPONENT BUDGET



	Administrative	Program	Capital
2019 - 2020	11.81	73.44	14.75
2020 - 2021	12.69	72.78	14.51
2021 - 2022	12.48	73.62	13.89
2022 - 2023	11.44	74.27	14.29
2023 - 2024	10.28	76.04	13.68
2024 - 2025*	10.31	76.64	13.05

*Note: The proposed 2024-25 Millbrook CSD budget shows a moderate shift in funding from the capital to program allocations while maintaining one of the **smallest administrative** allocations for the District over the past 6 years.

General Budget Preview: Expenses



DESCRIPTION	2023-24	2024-25	DIFFERENCE (\$)	DIFFERENCE (%)
TOTAL BOARD OF EDUCATION	\$67,249	\$68,021	\$772	1.15%
TOTAL CHIEF SCHOOL ADMINISTRATION	\$290,065	\$300,371	\$10,306	3.55%
TOTAL FINANCE	\$474,941	\$496,487	\$21,546	4.54%
TOTAL STAFF, LEGAL, PIO SERVICES	\$259,451	\$302,477	\$43,026	16.58%
TOTAL CENTRAL SERVICES	\$2,185,031	\$2,146,308	-\$38,723	-1.77%
TOTAL SPECIAL ITEMS	\$300,184	\$296,663	-\$3,521	-1.17%
TOTAL SUPERVISION & CURR DEVELOP & RESEARCH	\$1,083,026	\$1,141,055	\$58,029	5.36%
TOTAL TEACHING REGULAR SCHOOL	\$7,596,526	\$7,477,222	-\$119,304	-1.57%
TOTAL SPECIAL PROGRAMS/SCHOOLS	\$4,907,211	\$4,826,099	-\$81,112	-1.65%
TOTAL INSTRUCTIONAL SUPPORT	\$1,252,878	\$1,372,171	\$119,293	9.52%
TOTAL PUPIL SERVICES	\$2,022,930	\$2,226,714	\$203,784	10.07%
TOTAL PUPIL TRANSPORTATION	\$2,606,912	\$2,651,378	\$44,466	1.71%
TOTAL EMPLOYEE BENEFITS	\$8,972,868	\$9,386,759	\$413,891	4.61%
TOTAL DEBT SERVICE	\$1,855,100	\$1,858,350	\$3,250	0.18%
TOTAL INTERFUND TRANSFERS	\$125,000	\$25,000	-\$100,000	-80.00%
TOTAL GENERAL FUND BUDGET	\$33,999,373	\$34,575,075	\$575,702	1.69%

General Budget Preview: Revenues



Description	2023-24 Budget (Adopted)	2023-24 Budget (Expected)	2024-25 Budget (Proposed)	Budget-to-Budget Difference (\$)	Budget-to-Budget Difference (%)
REAL PROPERTY TAXES (TOTAL LEVY)	\$26,230,005	\$26,225,305	\$27,074,236	\$844,231	3.22%
PENALTIES ON TAXES	\$35,000	\$45,898	\$40,000	\$5,000	14.29%
TEXTBOOK CHARGES	\$100	\$100	\$100	\$0	0.00%
CHARGES FOR OTHER SERVICES	\$118,500	\$120,851	\$120,000	\$1,500	1.27%
CHARGES FOR OTHER SVS - CELL TOWER	\$54,695	\$55,303	\$55,736	\$1,041	1.90%
CHARGES FOR OTHER SVS - FACILITIES USE	\$500	\$500	\$500	\$0	0.00%
HEALTH SERVICES - OTHER DISTRICT	\$230,000	\$298,186	\$260,000	\$30,000	13.04%
OTHER RELATED SVS-OTHER DISTRICT	\$51,500	\$645	\$20,000	-\$31,500	-61.17%
INTEREST & EARNINGS (TOTAL)	\$20,000	\$29,095	\$25,000	\$5,000	25.00%
REFUND OF PRIOR YR EXP - BOCES	\$255,000	\$329,069	\$285,000	\$30,000	11.76%
REFUND OF PRIOR YR EXP - OTHER	\$25,000	\$25,000	\$25,000	\$0	0.00%
STATE AID - (TOTAL)	\$5,050,447	\$4,711,048	\$4,895,037	-\$155,410	-3.08%
MEDICAID ASSISTANCE	\$28,500	\$15,000	\$22,500	-\$6,000	-21.05%
INTERFUND TRANSFER-CONSTRUCTION	\$13,000	\$10,615	\$10,650	-\$2,350	-18.08%
FUND BALANCE APPROPRIATION	\$1,864,126	\$1,864,126	\$1,741,316	-\$122,810	-6.59%
TOTAL ANTICIPATED REVENUES	\$33,976,373	\$33,730,741	\$34,575,075	\$598,702	1.76%

Summary of Budget Highlights and Year-to-Year Changes for the 2024-25 Budget



Additions to the Budget (Staff):

- (1) Health Aide
- (1) Special Education Teacher

Additions to the Budget (Goods & Services):

- Increased funding for contract nursing services
- Public Information Services (BOCES)

Reallocations within the Budget:

- Instructional Technology: replacing tech administrator with (1) Instructional Technology Integrator and (1) Help desk technician
- Funding for contracted tutoring services
- Private school tuition for students with disabilities reallocated to establish a new in-district program

Summary of Budget Highlights and Year-to-Year Changes for the 2024-25 Budget



Breakdown of Changes in Anticipated Expenses:

- Of the proposed budget-to-budget increase of \$575,702:
 - \$492,172 (85%) is contractually obligated by salary and related expenses
 - Non-salary, non-BOCES related expenses were reduced by **-\$169,743**

Significant Changes in State Aid:

- While overall state aid projections show a potential increase of \$183,989, this estimate is potentially inflated and not guaranteed
- 2023-24 Actual state aid received versus aid expected when budget was adopted: **-\$328,413**
- Foundation Aid (our largest state aid component) for 2024-25 is currently projected at a reduction of **-\$197,210 (-6.82%)**

If the Voters Do Not Approve the Budget



The Board of Education can adopt a contingency budget with a tax levy no greater than the previous year and within the cap calculation. For the 2024-25 school year, this would mean decreasing the proposed tax levy by **\$844,231**, requiring the district to adjust the proposed expenditures budget accordingly.

Additionally, The administrative component of a contingency budget must not exceed the lesser of the percent the administrative component comprised in the prior year's budget (exclusive of the capital component) or the percent the administrative component comprised in the last defeated budget (exclusive of the capital component).

2024-25 Contingent Budget Calculation



	Admin	Program	Capital	Total
2024-25 Proposed Budget	3,564,508	26,492,590	4,534,640	34,591,738
Items Removed:				
Salary Increases for non-union staff	\$34,892	\$4,662	\$4,000	\$43,554
Equipment	\$13,850	\$77,675	\$100,600	\$192,125
Additional Costs Removed	\$152,805	\$73,745	\$73,565	\$300,116
Total Budget Reduction	\$201,547	\$156,082	\$178,165	\$535,795
2024-25 Contingent Expense Budget	3,362,961	26,336,508	4,356,475	34,055,943

Note: The chart above shows a projected expense reduction of **\$535,795. Due to the Tax Levy restrictions of a contingent budget, the District’s tax revenues would be reduced by **\$844,231**, leaving an additional shortfall of **\$308,436** that would have to come from further cost reductions or an increase in alternate revenue. These cost reductions would likely have to come from staffing reductions of both instructional and non-instructional support staff.*

2023-24 Budget at a Glance



2023-24 Budget	2024-25 Budget (Proposed)	Budget-to-Budget Difference (\$)	Budget-to-Budget Difference (%)
33,999,373	34,575,075	575,702	1.69%
2023-24 Tax Levy	2024-25 Tax Levy (Proposed)	Levy-to-Levy Difference (\$)	Levy-to-Levy Difference (%)
26,230,005	27,074,236	844,231	3.22%

*proposed

The proposed 2024-25 Millbrook CSD Tax Levy is within the NYS Tax Cap.

Questions?





MILLBROOK
CENTRAL SCHOOL DISTRICT

Budget Development Update for School Year 2024 - 2025

Draft Budget Presentation

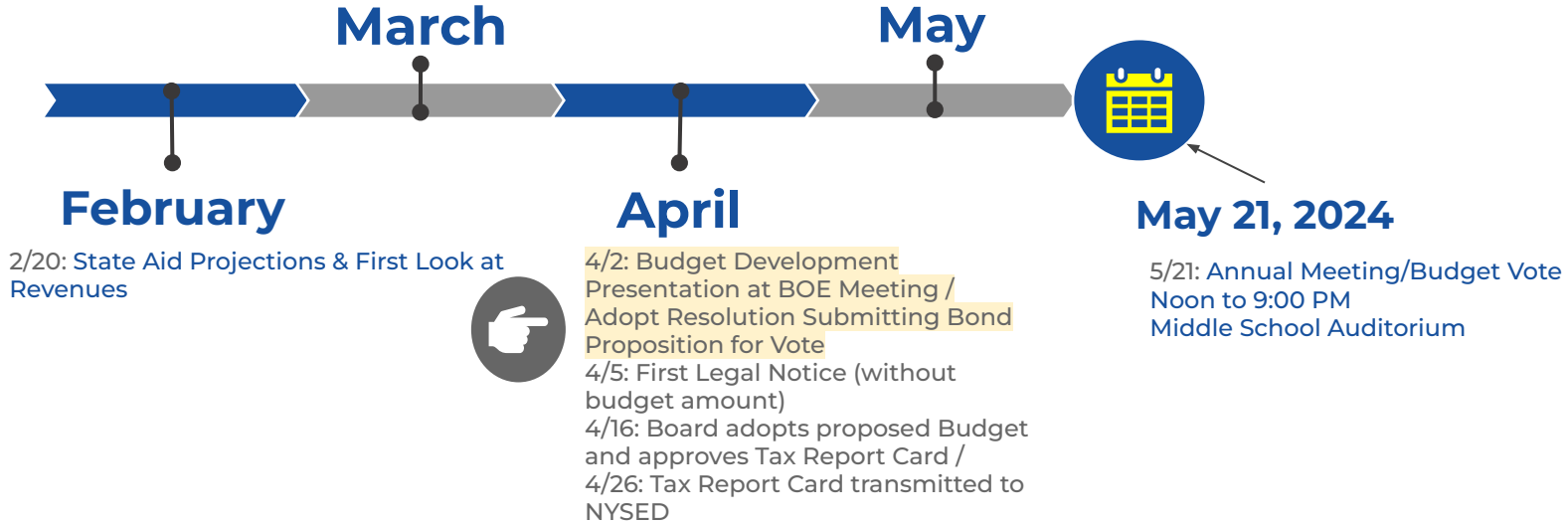
April 2, 2024

Budget Process Timeline Review



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5/16: Last day to register to vote



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Program Component = \$26,492,590 which accounts for approximately 76.59% of our total Budget.

The Program Component includes expenses associated with: All salaries and benefits of instructional staff (teachers and teacher aides); instructional supplies & materials and all instructional services (BOCES programs & programs for students with disabilities); interscholastic sports and extracurricular programs; transportation (First Student contract); curriculum & instruction planning and development, and student testing services; library services, computer assisted instruction, school counseling services, health services, psychological services, academic intervention services & summer instructional programming.

Administrative Component = \$3,564,508 which accounts for approximately 10.30% of our total Budget.

The Administrative Component includes expenses associated with: All salaries and benefits of school & central administration and staff; supplies and materials for school administrators, central office staff and Board of Education; payroll, human resources, benefits, and central data processing; auditing, legal services, tax collection, purchasing, and public information services.

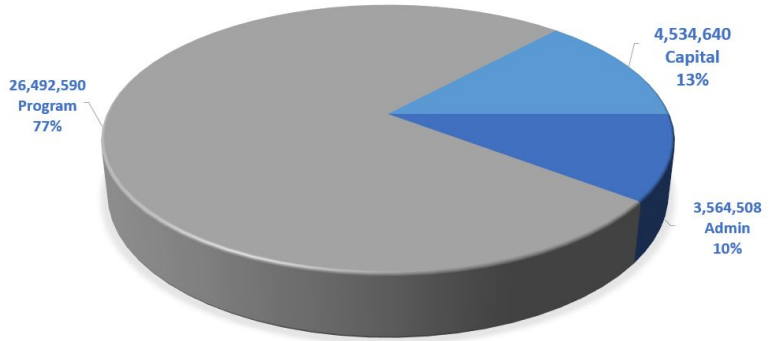
Capital Component = \$4,534,640 which accounts for approximately 13.11% of our total Budget.

The Capital Component includes expenses associated with: All salaries & benefits of custodial, maintenance, and Buildings & Grounds staff; supplies and materials for custodial, maintenance, and Buildings & Grounds staff; bonds, capital, lease expenses associated with our facilities; court judgments, tax certiorari proceedings, and court orders/claims; utilities and rental costs; maintenance and improvements costs for all district facilities.

Three Components to the Budget: Program, Administrative, and Capital



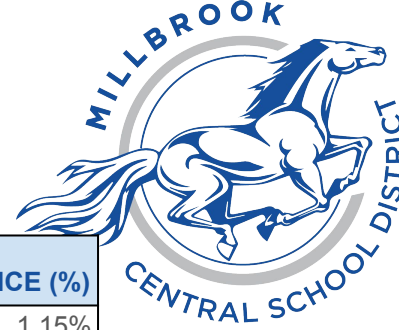
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2024 - 2025*	10.30	76.59	13.11

*Note: The proposed 2024-25 Millbrook CSD budget shows a moderate shift in funding from the capital to program allocations while maintaining one of the **smallest administrative** allocations for the District over the past 6 years.

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TOTAL FINANCE	\$474,941	\$496,487	\$21,546	4.54%
TOTAL STAFF, LEGAL, PIO SERVICES	\$259,451	\$302,259	\$42,808	16.50%
TOTAL CENTRAL SERVICES	\$2,185,031	\$2,165,068	-\$19,963	-0.91%
TOTAL SPECIAL ITEMS	\$300,184	\$296,663	-\$3,521	-1.17%
TOTAL SUPERVISION & CURR DEVELOP & RESEARCH	\$1,083,026	\$1,141,055	\$58,029	5.36%
TOTAL TEACHING REGULAR SCHOOL	\$7,596,526	\$7,485,068	-\$111,458	-1.47%
TOTAL SPECIAL PROGRAMS/SCHOOLS	\$4,907,211	\$4,835,688	-\$71,523	-1.46%
TOTAL INSTRUCTIONAL SUPPORT	\$1,252,878	\$1,382,171	\$129,293	10.32%
TOTAL PUPIL SERVICES	\$2,022,930	\$2,192,734	\$169,804	8.39%
TOTAL PUPIL TRANSPORTATION	\$2,606,912	\$2,651,378	\$44,466	1.71%
TOTAL EMPLOYEE BENEFITS	\$8,972,867	\$9,391,426	\$418,559	4.66%
TOTAL DEBT SERVICE	\$1,855,100	\$1,858,350	\$3,250	0.18%
TOTAL INTERFUND TRANSFERS	\$125,000	\$25,000	-\$100,000	-80.00%
TOTAL GENERAL FUND BUDGET	\$33,999,371	\$34,591,738	\$592,367	1.74%

General Budget Preview: Revenues



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REAL PROPERTY TAXES (TOTAL LEVY)	\$26,230,005	\$26,225,305	\$27,074,236	\$844,231	3.22%
PENALTIES ON TAXES	\$35,000	\$45,898	\$40,000	\$5,000	14.29%
TEXTBOOK CHARGES	\$100	\$100	\$100	\$0	0.00%
CHARGES FOR OTHER SERVICES	\$118,500	\$120,851	\$120,000	\$1,500	1.27%
CHARGES FOR OTHER SVS - CELL TOWER	\$54,695	\$55,303	\$55,736	\$1,041	1.90%
CHARGES FOR OTHER SVS - FACILITIES USE	\$500	\$500	\$500	\$0	0.00%
HEALTH SERVICES - OTHER DISTRICT	\$230,000	\$298,186	\$260,000	\$30,000	13.04%
OTHER RELATED SVS-OTHER DISTRICT	\$51,500	\$645	\$20,000	-\$31,500	-61.17%
INTEREST & EARNINGS (TOTAL)	\$20,000	\$29,095	\$25,000	\$5,000	25.00%
REFUND OF PRIOR YR EXP - BOCES	\$255,000	\$329,069	\$285,000	\$30,000	11.76%
REFUND OF PRIOR YR EXP - OTHER	\$25,000	\$25,000	\$25,000	\$0	0.00%
STATE AID - (TOTAL)	\$5,050,447	\$4,711,048	\$4,895,037	-\$155,410	-3.08%
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INTERFUND TRANSFER-CONSTRUCTION	\$13,000	\$10,615	\$10,650	-\$2,350	-18.08%
FUND BALANCE APPROPRIATION	\$1,864,126	\$1,864,126	\$1,757,979	-\$106,147	-5.69%
TOTAL ANTICIPATED REVENUES	\$33,976,373	\$33,730,741	\$34,591,738	\$615,365	1.81%

Summary of Budget Highlights and Year-to-Year Changes for the 2024-25 Budget



Additions to the Budget (Staff):

- (1) Health Aide
- (1) Special Education Teacher

Additions to the Budget (Goods & Services):

- Increased funding for contract nursing services
- Public Information Services (BOCES)

Reallocations within the Budget:

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2023-24 Contingent Budget Calculation



	Admin	Program	Capital	Total
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Equipment	\$13,850	\$77,675	\$100,600	\$192,125
Additional Costs Removed	\$152,805	\$73,745	\$73,565	\$300,116
Total Budget Reduction	\$201,547	\$156,082	\$178,165	\$535,795
2024-25 Contingent Expense Budget	3,362,961	26,336,508	4,356,475	34,055,943

Note: The chart above shows a projected expense reduction of **\$535,795.*

*Due to the Tax Levy restrictions of a contingent budget, the District's tax revenues would be reduced by **\$844,231**, leaving an additional shortfall of **\$308,436** that would have to come from further cost reductions or an increase in alternate revenue.*

2023-24 Budget at a Glance



2023-24 Budget	2024-25 Budget*	Difference (\$)	Difference (%)
33,999,373	34,591,738	592,365	1.74%
2023-24 Tax Levy	2024-25 Tax Levy*	Difference (\$)	Difference (%)
26,230,005	27,074,236	844,231	3.22%

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The proposed 2024-25 Millbrook CSD Tax Levy is within the NYS Tax Cap.

Questions?





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CENTRAL SCHOOL DISTRICT

Budget Development Update for School Year 2024 - 2025

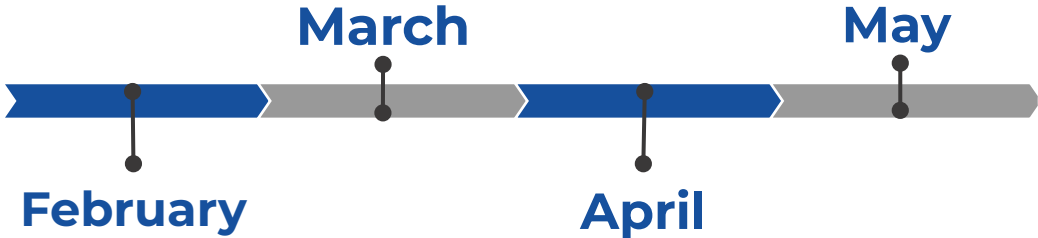
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March 19, 2024

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5/16: Last day to register to vote



May 21, 2024

2/20: State Aid Projections & First Look at Revenues

4/2: Budget Development Presentation at BOE Meeting / Adopt Resolution Submitting Bond Proposition for Vote
4/5: First Legal Notice (without budget amount)
4/16: Board adopts proposed Budget and approves Tax Report Card /
4/26: Tax Report Card transmitted to NYSED

5/21: Annual Meeting/Budget Vote
Noon to 9:00 PM
Middle School Auditorium

General Budget Preview: Process



Budget Priorities:

- Maintaining / Expanding academic support for students
- Sustaining grant funded expansions within general fund
- Update & align budget codes and descriptions to reflect actual and anticipated expenses

General Budget Preview: Process



Additions to the Budget (Staff):

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- Public Information Services (BOCES)

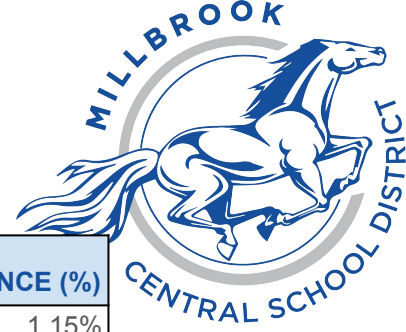
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General Budget Preview: Revenues



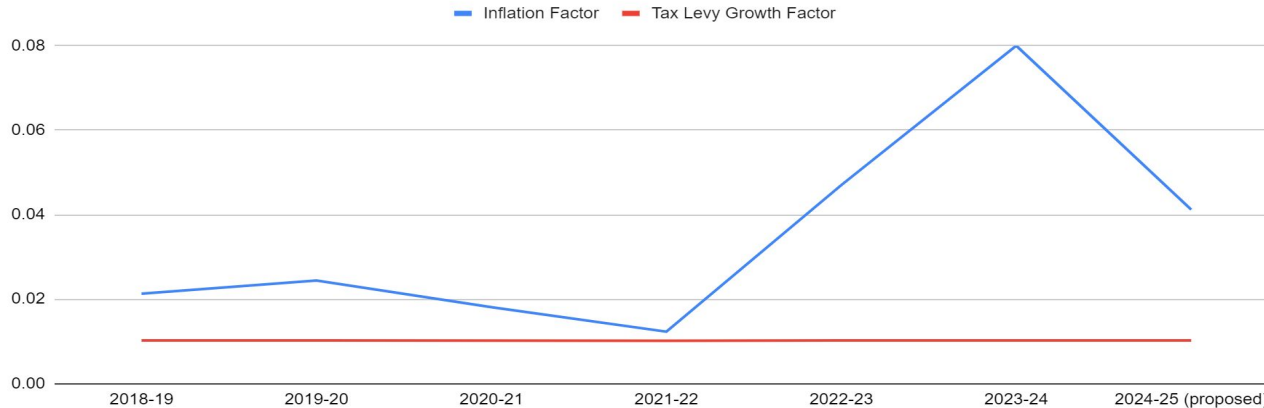
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FUND BALANCE APPROPRIATION	\$1,864,126	\$1,864,126	\$2,064,991	\$200,865	10.78%
TOTAL ANTICIPATED REVENUES	\$33,976,373	\$33,730,741	\$34,898,750	\$922,377	2.71%

Budget History: Growth Over Time



	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25 (proposed)
Inflation Factor	2.13%	2.44%	1.81%	1.23%	4.70%	8.00%	4.12%
Tax Levy Growth Factor	1.0200%	1.0200%	1.0181%	1.0123%	1.0200%	1.0200%	1.0200%
Budget	\$29,214,332	\$29,999,745	\$30,980,759	\$31,714,951	\$32,656,404	\$33,999,373	\$34,898,750
Tax Cap	\$24,053,679	\$24,616,928	\$25,174,523	\$25,418,814	\$26,173,214	\$26,253,005	\$27,074,236
Tax Levy	\$24,053,679	\$24,616,610	\$25,174,523	\$25,418,814	\$25,883,221	\$26,253,005	\$27,074,236
Appropriation from previous year	\$374,759	\$374,759	\$788,000	\$1,138,350	\$1,560,682	\$1,864,126	\$2,064,991

Inflation vs Tax Levy Growth Factors (2018 - 2024)

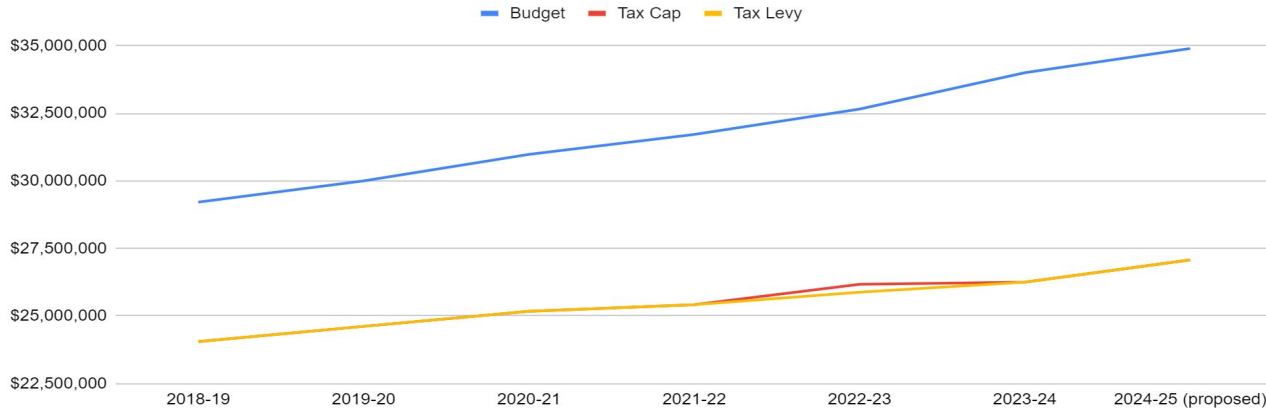


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Budget / Tax Cap / Tax Levy Growth (2018 - 2024)



General Budget Preview: Next Steps



- We continue to fine tune the proposed budget for the 2024-25 school year to identify any and all opportunities to responsibly reduce our proposed expense budget in order to maintain our existing programs while minimizing the amount of fund balance needed for appropriation
- Updated State Aid Runs may show additional revenues which would also reduce our needed fund balance appropriation
- Benefits rates and BOCES purchases / subscriptions will be finalized (to the extent possible) for final budget
- Tripartite budget will be presented for BOE review

Questions?





MILLBROOK
CENTRAL SCHOOL DISTRICT

Budget Development Update for School Year 2024 - 2025

Tax Levy Limit & Department Budgets

March 5, 2024

Budget Process Timeline Review



3/1: Submit information to calculate tax levy limit to Office of State Comptroller

3/5: 2024-2025 General Budget Preview & Budget Development Update, Review District Tax Levy Limit for 2024-2025, Department Budget Presentation

3/19: Budget Development Presentation at BOE Meeting / Adopt Resolution Submitting Bond Proposition for Vote

5/7: Budget Public Hearing & Regular BOE Meeting, Third Legal Notice (w/budget amount), Final Budget & attachments made available to the public

5/15: Fourth Legal Notice (w/ budget amount), 6-day Notice/Budget Newsletter to be mailed to residents

5/16: Last day to register to vote

March

May



February

April

May 21, 2024

2/20: State Aid Projections & First Look at Revenues

4/2: Budget Development Presentation at BOE Meeting
4/5: First Legal Notice (without budget amount)
4/16: Board adopts proposed Budget and approves Tax Report Card /
4/26: Tax Report Card transmitted to NYSED

5/21: Annual Meeting/Budget Vote
Noon to 9:00 PM
Middle School Auditorium

General Budget Preview: Process



Budget Process Highlights:

- Budget code descriptions updated
- We continue to realign budget codes and shift funding, coding, and descriptions to reflect actual and anticipated expenses
- Ongoing budget meetings held with all budget builders and central administration

General Budget Preview: Overview



Total General Fund Budget for 2023-24: \$33,999,373

General Fund Budget for 2024-25*: \$35,072,525

*(*Preliminary Estimate)*

Year-to-Year Difference: \$1,073,151 (3.16%)

General Budget Preview: Overview



Typical Cost Drivers for Budget Increases:

- Inflation
- Collective bargaining agreements
- Evolving staffing needs
- Employment benefits cost increases
- Utilities and commodities cost increases
- Maintenance, repair, and upkeep of District facilities

General Budget Preview: Major Components



Current Estimated Expense Budget for 2024-25: \$35,072,525

Major Budget Components:

	2023-24	% of total budget (23-24)	2024-25	% of total budget (24-25)	Difference (\$)	Difference (%)
Admin	3,496,567	10.28%	3,692,772	10.53%	196,205	0.24%
Program	25,851,945	76.04%	26,784,185	76.37%	932,240	0.33%
Capital	4,650,861	13.68%	4,595,567	13.10%	-55,294	-0.58%
Total	33,999,373		35,072,524		1,073,151	3.16%

Department Budget Highlights: Instructional Technology



- Maintaining 1:1 Device replacement cycle
- Continuing SmartBoard / Interactive flat panel replacement initiative (\$25k)
- Project Lead The Way desktop computer replacements
- Continuing HS / MS iMac replacements (for Art dept)
- Software audits
- Network infrastructure and related equipment

Department Budget Highlights: Facilities & Operations



- Overall budget remains largely unchanged from current year
- Budget codes continue to be analyzed, consolidated, and shifted to reflect current and projected expenses
- Additional funds shifted from contracted services and BOCES shared labor lines into departmental salary and overtime codes to continue bringing more maintenance, repair, and improvement work in-house
- Vehicle and major equipment cycles established for fiscal year 2023-24 will continue next year - prospective purchases include a multipurpose utility vehicle, grounds and custodial care equipment
- Utility budgets will remain relatively stable at this time

Department Budget Highlights: Curriculum & Instruction



- Administrative analysis of district wide staffing needs
- Instructional leaders working with technology department to identify evolving instructional hardware and software needs
- Consolidated budget codes established to support programming related to student services & social emotional learning initiatives
- Streamlining budget codes and allocations to further consolidate expenses related to HS graduation

Department Budget Highlights: Pupil Personnel Services



- Administrative review of all anticipated placements and program needs in conjunction with central administration
- Other than evolving student needs, the PPS budget will remain largely unchanged year-over-year

Department Budget Highlights: Transportation



- The District is going into year 2 of our current 5-year contract for transportation services with First Student in the 2024-25 school year
- Our overall transportation contractual increase for school year 2024-25 is approximately 3.5%
- First Student is working with the District to mitigate some of the larger increases of the higher cost portions of our transportation contract, specifically in terms of field trips and athletics for the remainder of the current school year and going forward into next year

District Tax Levy Limit 2024-25



- The Allowable Tax Levy Growth Factor is once again capped at 2% for the 2024-25 fiscal year
 - 2023-24 inflation factor: 8.00%*
2023-24 allowable tax levy growth factor: 2.00%
 - 2024-25 inflation factor: 4.12%*
2024-25 allowable tax levy growth factor: 2.00%
- Recommendation is to set the tax levy at the maximum allowable amount currently projected at **\$27,074,236** (see chart below for detail)

	2023-24	2024-25 (est.)	Difference (\$)	Difference (%)
Tax Levy	\$26,230,005	\$27,074,236	\$844,231	3.22%

- Note: these figures will be finalized as debt service figures and BOCES rates and subscriptions are finalized for the 2024-25 school year

** information above per NYS Office of the State Comptroller*

Questions?





MILLBROOK
CENTRAL SCHOOL DISTRICT

Budget Development Update for School Year 2024 - 2025

Revenues & State Aid Projections

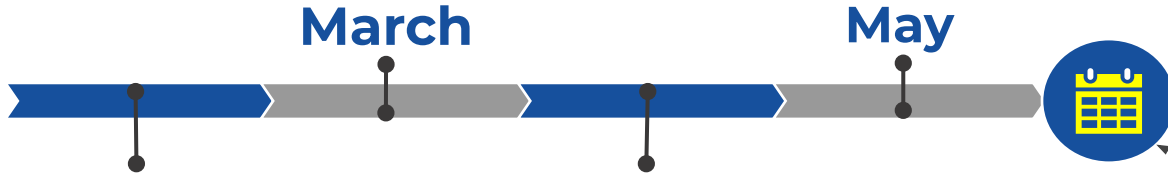
February 20, 2024

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May

May 21, 2024

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Our Overall Budgetary Goal



Taken from our District's strategic plan
(Sustainability Objectives):

“The district ensures that our annual budgets and spending programs include a focus on maximizing efficiencies, supporting and maintaining programs, leveraging resources and minimizing waste.”

Budget Planning Process Thus Far



- Central Administrators are meeting with all budget builders, building leaders, and department heads to discuss current and expected budgetary needs
- Continued review of budget codes, categorizations, consolidation, and redefinition to reflect present-day needs and expenses
- Funding transfers / reallocations to reflect current and projected spending needs



Revenue Review

Millbrook CSD - Revenues



- Our primary revenues continue to come from Real Property Taxes
- For FY 23.24, Real Property Taxes were budgeted at **\$26,253,005** for a total general fund revenue budget of **\$33,999,373**, representing roughly **77.22%** of revenues for this current fiscal year
- The balance of our revenues come from various forms of State Aid

Millbrook CSD - Revenues



- At this time, we are still working on the overall budget projections and tax cap calculations which will inform the real property tax levy for FY 24.25 - This information will be presented in upcoming budget presentations
- Last month, New York State released estimated school aid runs following the Governor's proposed budget presentation



Estimated State Aid for FY 24.25

Estimated State Aid Runs for Millbrook CSD: FY 24.25



	2024-25 ESTIMATED AIDS (as of 1/17/24)	ANTICIPATED CHANGE 2023-24 TO 2024-25 (%)	ANTICIPATED CHANGE 2023-24 TO 2024-25 (\$)
FOUNDATION AID	\$ 2,693,604.00	-6.82%	\$ (197,210.00)
FULL DAY K CONVERSION	\$ -		\$ -
UNIVERSAL PRE-KINDERGARTEN	\$ 280,800.00	79.31%	\$ 124,201.00
BOCES	\$ 856,606.00	55.22%	\$ 304,736.00
SPECIAL SERVICES	\$ -		\$ -
HIGH COST EXCESS COST	\$ 80,551.00	14.71%	\$ 10,329.00
PRIVATE EXCESS COST	\$ 60,643.00	-11.67%	\$ (8,010.00)
HARDWARE & TECHNOLOGY	\$ -	-100.00%	\$ (1,655.00)
SOFTWARE, LIBRARY, TEXTBOOK	\$ 75,659.00	-2.51%	\$ (1,945.00)
TRANSPORTATION INCL SUMMER	\$ 313,023.00	-8.94%	\$ (30,745.00)
BUILDING + BLDG REORG INCENT	\$ 450,176.00	-3.37%	\$ (15,712.00)
OPERATING REORG INCENTIVE	\$ -		\$ -
CHARTER SCHOOL TRANSITIONAL	\$ -		\$ -
ACADEMIC ENHANCEMENT	\$ -		\$ -
HIGH TAX AID	\$ 83,975.00	0.00%	\$ -
SUPPLEMENTAL PUB EXCESS COST	\$ -		\$ -
TOTAL	\$ 4,895,037.00	3.91%	\$ 183,989.00

Estimated State Aid Runs for Millbrook CSD: Year-to-Year Comparison



	2021-22 BASE YEAR AIDS:	2022-23 BASE YEAR AIDS:	2023-24 ESTIMATED AIDS:	2023-24 BASE YEAR AIDS (ACTUAL):	2024-25 ESTIMATED AIDS (as of 1/17/24)	ANTICIPATED CHANGE 2023-24 TO 2024-25 (%)	ANTICIPATED CHANGE 2023-24 TO 2024-25 (\$)
FOUNDATION AID	\$ 2,392,320.00	\$ 2,631,168.00	\$ 2,885,077.00	\$ 2,890,814.00	\$ 2,693,604.00	-6.82%	\$ (197,210.00)
FULL DAY K CONVERSION	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
UNIVERSAL PRE-KINDERGARTEN	\$ 140,400.00	\$ 140,400.00	\$ 280,800.00	\$ 156,599.00	\$ 280,800.00	79.31%	\$ 124,201.00
BOCES	\$ 501,394.00	\$ 515,059.00	\$ 674,344.00	\$ 551,870.00	\$ 856,606.00	55.22%	\$ 304,736.00
SPECIAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
HIGH COST EXCESS COST	\$ 45,289.00	\$ 40,710.00	\$ 40,811.00	\$ 70,222.00	\$ 80,551.00	14.71%	\$ 10,329.00
PRIVATE EXCESS COST	\$ 55,990.00	\$ 69,400.00	\$ 69,647.00	\$ 68,653.00	\$ 60,643.00	-11.67%	\$ (8,010.00)
HARDWARE & TECHNOLOGY	\$ 1,141.00	\$ 1,528.00	\$ 1,676.00	\$ 1,655.00	\$ -	-100.00%	\$ (1,655.00)
SOFTWARE, LIBRARY, TEXTBOOK	\$ 77,343.00	\$ 80,359.00	\$ 77,784.00	\$ 77,604.00	\$ 75,659.00	-2.51%	\$ (1,945.00)
TRANSPORTATION INCL SUMMER	\$ 285,939.00	\$ 309,947.00	\$ 448,594.00	\$ 343,768.00	\$ 313,023.00	-8.94%	\$ (30,745.00)
BUILDING + BLDG REORG INCENT	\$ 462,032.00	\$ 443,370.00	\$ 476,753.00	\$ 465,888.00	\$ 450,176.00	-3.37%	\$ (15,712.00)
OPERATING REORG INCENTIVE	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
CHARTER SCHOOL TRANSITIONAL	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
ACADEMIC ENHANCEMENT	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
HIGH TAX AID	\$ 83,975.00	\$ 83,975.00	\$ 83,975.00	\$ 83,975.00	\$ 83,975.00	0.00%	\$ -
SUPPLEMENTAL PUB EXCESS COST	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
TOTAL	\$ 4,045,823.00	\$ 4,315,916.00	\$ 5,039,461.00	\$ 4,711,048.00	\$ 4,895,037.00	3.91%	\$ 183,989.00

Estimated State Aid Runs for Millbrook CSD: Additional Discussion



- At this time, the CPI for 2023 calendar year: 4.12% (versus allowable tax levy growth factor of 2%)
- Initial Foundation aid estimate (24-25): -6.82% (-197,210)
- Total state aid estimate (24-25): +3.91% (+183,989)
- 2023-24 total estimated vs actual aid received: -6.52% (-328,413)
Representing approximately 1% of the District's overall budget
 - For context, the District is only legally permitted to carry a maximum unassigned fund balance of 4%

Questions?

