



MILLBROOK

CENTRAL SCHOOL DISTRICT

2023 - 2024

Proposed Budget for BOE Adoption

Budget Process Timeline Review



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

3/7: Budget Development Presentation at BOE Meeting

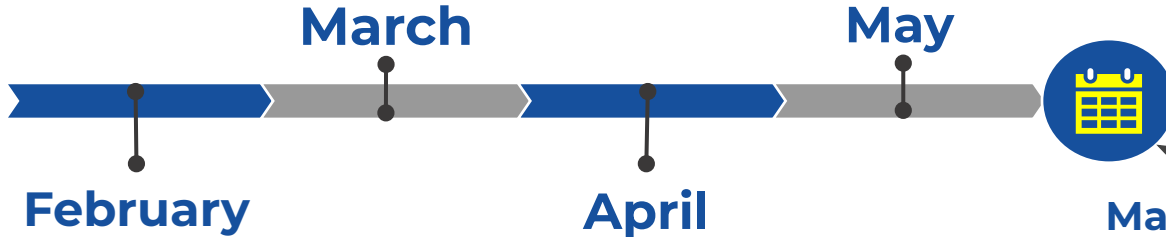
3/28: Budget Development Presentation at BOE Meeting

3/31: First Legal Notice (without budget amount)

5/2: Budget Public Hearing & Regular BOE Meeting, Third Legal Notice (w/budget amount), Final Budget & attachments made available to the public

5/10: Fourth Legal Notice (with budget amount), 6-day Notice/Budget Newsletter to be mailed to residents

5/11: Last day to register to vote



February

2/7: State Aid Projections & First Look at Revenues
2/21: 2023-2024 General Budget Preview & Budget Development Update, Review District Tax Levy Limit for 2023-2024, Department Budget Presentation

March

April

4/18: Board adopts proposed Budget and approves Tax Report Card
4/19: Tax Report Card transmitted to NYSED

May

May 16, 2023

5/16: Annual Meeting/Budget Vote
Noon to 9:00 PM
Middle School Auditorium

A Letter from the Interim Superintendent



Dear Residents:

I would like to extend my most sincere gratitude to each of you for the continuous support of our students, our staff and our programs. The various educational opportunities that we offer in the Millbrook Central School District are shaping our future generation of leaders, workers and decision makers. This is an enormous responsibility that we could not fulfill without you, our community partners.

We believe that we have taken a conservative approach to creating a budget that fosters students' social-emotional development and learning. We will target the learning loss that remains in the wake of the global pandemic by providing a rigorous instructional program and intervention services. Additionally, we have sustained support services and programming that were initially funded by relief grants by including them in our budget.

Our proposed budget of \$33,999,373 falls responsibly within the allowable tax cap as determined by New York State and is based on state aid projections in the approved New York State budget. Our proposed 2023 - 2024 budget increase is approximately \$1,342,969 (4.11%) with a tax levy increase of approximately \$834,191 (3.28%) which is at our calculated tax levy limit. These increases will allow us to focus on student and staff emotional wellness that underscores success in the classroom. We will continue to make fiscally responsible upgrades to sustain a safe and secure school environment in both the physical and digital world.

The Budget Vote and School Board Election will be held on Tuesday, May 16, 2023 from 12:00 noon to 9pm in the Millbrook Middle School Auditorium.

We hope to see you there!

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



Program Component = \$25,851,945 which accounts for approximately 76.04% 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.

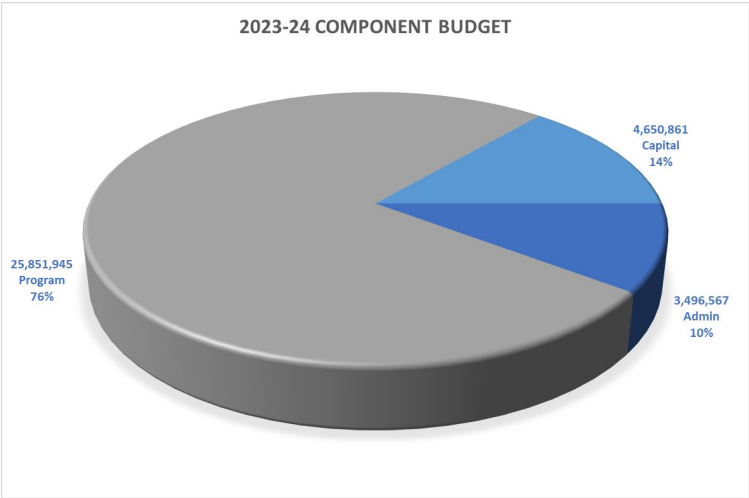
Administrative Component = \$3,496,567 which accounts for approximately 10.28% of our total Budget.

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 = \$4,650,861 which accounts for approximately 13.68% 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



	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

*Note: The proposed 2023-24 Millbrook CSD budget includes the **largest program** and **smallest administrative** allocations for the District over the past 5 years.

2023-24 Proposed Budget Summary (Expenses)



Description	2022-23	2023-24	Difference (\$)	Difference (%)
TOTAL BOARD OF EDUCATION	62,030	67,249	5,219	8.41%
TOTAL CHIEF SCHOOL ADMINISTRATION	510,155	290,065	-220,090	-43.14%
TOTAL FINANCE	462,385	474,941	12,556	2.72%
TOTAL STAFF	178,895	259,451	80,556	45.03%
TOTAL CENTRAL SERVICES	1,963,450	2,185,031	221,580	11.29%
TOTAL SPECIAL ITEMS	285,620	300,184	14,564	5.10%
TOTAL SUPERVISION & CURR DEVELOP & RESEARCH	1,026,730	1,083,026	56,296	5.48%
TOTAL TEACHING REGULAR SCHOOL	7,152,432	7,596,526	444,094	6.21%
TOTAL SPECIAL PROGRAMS/SCHOOLS	4,710,840	4,907,211	196,371	4.17%
TOTAL INSTRUCTIONAL SUPPORT	1,164,041	1,252,878	88,837	7.63%
TOTAL PUPIL SERVICES	1,743,080	2,022,930	279,850	16.05%
TOTAL PUPIL TRANSPORTATION	2,500,620	2,606,912	106,292	4.25%
TOTAL EMPLOYEE BENEFITS	8,738,275	8,972,867	234,592	2.68%
TOTAL DEBT SERVICE	1,847,850	1,855,100	7,250	0.39%
TOTAL INTERFUND TRANSFERS	310,000	125,000	-185,000	-59.68%
TOTAL GENERAL FUND BUDGET	32,656,404	33,999,373	1,342,969	4.11%

2023-24 Proposed Budget Summary (Revenues)



Description	2022-23 Budget (Actual)	2023-24 Budget (Proposed)	Difference (\$)	Difference (%)
REAL PROPERTY TAXES (TOTAL LEVY)	\$25,012,629.00	\$26,253,005.00	\$1,240,376.00	4.96%
PENALTIES ON TAXES	\$39,500.00	\$35,000.00	-\$4,500.00	-11.39%
TEXTBOOK CHARGES	\$100.00	\$100.00	\$0.00	0.00%
CHARGES FOR OTHER SERVICES	\$112,630.00	\$118,500.00	\$5,870.00	5.21%
CHARGES FOR OTHER SVS - CELL TOWER	\$54,695.00	\$54,695.00	\$0.00	0.00%
CHARGES FOR OTHER SVS - FACILITIES USE	\$500.00	\$500.00	\$0.00	0.00%
HEALTH SERVICES - OTHER DISTRICT	\$213,000.00	\$230,000.00	\$17,000.00	7.98%
OTHER RELATED SVS-OTHER DISTRICT	\$51,500.00	\$51,500.00	\$0.00	0.00%
INTEREST & EARNINGS (TOTAL)	\$11,425.00	\$20,000.00	\$8,575.00	75.05%
REFUND OF PRIOR YR EXP - BOCES	\$225,000.00	\$255,000.00	\$30,000.00	13.33%
REFUND OF PRIOR YR EXP - OTHER	\$25,000.00	\$25,000.00	\$0.00	0.00%
STATE AID - (TOTAL)	\$4,441,651.00	\$5,039,461.00	\$597,810.00	13.46%
MEDICAID ASSISTANCE	\$28,500.00	\$28,500.00	\$0.00	0.00%
INTERFUND TRANSFER-CONSTRUCTION	\$9,000.00	\$13,000.00	\$4,000.00	44.44%
FUND BALANCE APPROPRIATION	\$1,560,682.00	\$1,875,112.00	\$314,430.00	20.15%
TOTAL GENERAL FUND EXPECTED REVENUES	\$31,785,812.00	\$33,999,373.00	\$2,213,561.00	6.96%

Summary of Budget Highlights and Year-to-Year Changes for the 2023-24 Budget



Additions to the Budget (staff):

- 1 - Elementary teacher (5th Grade)
- 1 - School psychologist (Elementary - previously grant funded)
- 1 - High Impact Tutor (Foundation Aid Setaside)
- 1 - Custodial Worker (Day shift / School Food Services support)

Additions to the Budget (Goods & Services):

- \$25,000 for interactive classroom display boards (furthering \$70,000 initial grant-funded investment)
- \$85,000 in facilities equipment (one maintenance truck with plow, and additional cleaning equipment)
- Independent Investigator - DASA/Anti-discrimination

Reallocations within the budget:

- Registrar stipend
- Data Reporting stipend
- TOSA + Summer stipend - Supervisor of PPS
- Administrative Salaries reallocated within the budget

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 2023-24 school year, this would mean decreasing the proposed tax levy by **\$834,191**, 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).

2023-24 Contingent Budget Calculation



	Admin	Program	Capital	Total
2023-24 Proposed Budget	3,496,567	25,851,945	4,650,861	33,999,373
Items Removed:				
Salary Increases for non-union staff	\$33,524	\$4,501	\$6,256	\$44,281
Equipment	\$13,850	\$120,675	\$115,600	\$250,125
Additional Costs Removed	\$68,956	\$279,400	\$60,000	\$408,356
Total Budget Reduction	\$116,330	\$404,576	\$181,856	\$702,762
2023-24 Contingent Expense Budget *	3,380,237	25,447,369	4,469,005	33,296,611

Note: The chart above shows a projected expense reduction of **\$702,762.*

*Due to the Tax Levy restrictions of a contingent budget, the District's tax revenues would be reduced by \$834,191, leaving an additional shortfall of **\$131,429** that would have to come from further cost reductions or an increase in alternate revenue.*

2023-24 Budget at a Glance



2022-23 Budget	2023-24 Budget*	Difference (\$)	Difference (%)
32,656,404	33,999,373	1,342,969	4.11%
2022-23 Tax Levy	2023-24 Tax Levy*	Difference (\$)	Difference (%)
\$25,418,814	26,253,005	834,191	3.28%

*proposed

The proposed 2023-24 Millbrook CSD Tax Levy is within the NYS Tax Cap.

Questions?

