



MILLBROOK
CENTRAL SCHOOL DISTRICT

Budget Development Update for School Year 2025 - 2026

Draft Budget Presentation
February 11, 2025

Budget Process Timeline Review



1/7 - 1/22: Meetings were held with all Principals, Administrators, Department heads, and other budget builders to determine needs and requests for the 2025-26 school year.

1/21: 2025-26 NY State Aid Runs are published
1/28: Initial Budget Presentation to BOE

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

3/11: Budget Development Presentation at BOE Meeting
3/25: Budget Development Presentation at BOE Meeting / Adopt Resolution Submitting Bond Proposition for Vote

5/6: Budget Public Hearing & Regular BOE Meeting, Third Legal Notice (w/budget amount), Final Budget & attachments made available to the public

5/14: Fourth Legal Notice (w/ budget amount), 6-day Notice/Budget Newsletter to be mailed to residents
5/15: Last day to register to vote

January

March

May

February

April



May 20, 2025

2/11: Follow up on State Aid Projections, Revenues, and First Look at Expense Projections for 2025-26 School Year
2/25: 2025-2026 General Budget Preview & Budget Development Update Review District Tax Levy Limit for 2025-2026

4/1: First Legal Notice (without budget amount)
4/8: Budget Development Presentation at BOE Meeting
4/22: Board adopts proposed Budget and approves Tax Report Card /
4/25: Tax Report Card transmitted to NYSED
4/29: Draft Budget Documents made available to the community

5/20: Annual Meeting/Budget Vote
Noon to 9:00 PM
Location TBD

General Budget Preview: Process



Budget Priorities:

- Maintaining / Expanding academic support and opportunities for students
 - Bringing students back from out of district placements
 - Working to build a special education consortium with smaller districts
- Continue to update & align budget codes and descriptions to reflect actual and anticipated expenses
- Allocate adequate funding for escalating maintenance and repair costs to aging equipment & infrastructure

General Budget Preview: Process



Factors for Budgetary Consideration:

- Revenues:
 - Inflation Growth Factor for 2025-26: 2.95%
 - Tax Levy Growth Factor for 2025-26: 2%
 - Foundation aid +2%, Total aid -1.19% (as of current State Aid runs)
- Expenses:
 - DEHIC (health insurance consortium) projected increase of 8.4% (approximately \$571,000)
 - Approximately 24% of our budget-to-budget increased expense projections are attributable to employee benefits

General Budget Preview: Process



Reallocations within the Budget:

- Creation of ENL Department codes in order to specifically fund and track ENL program expenses
 - Program expansion from 23-24 to 24- 25 (almost doubled)
- Increase to Athletics equipment budget (to replace inventory aging out)
 - Working to create a replacement cycle

General Budget Preview: Process



Additions to the Budget (Staff): NONE

Staff Attrition (NOT replacing):

- (2) Elementary Teachers
- (1) Secondary Teacher
- (1) Personnel Assistant

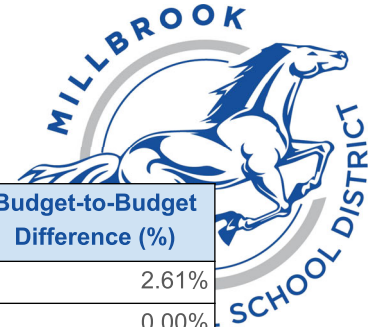
**Additional Staffing Adjustments may be necessary.*

General Budget Preview: Expenses



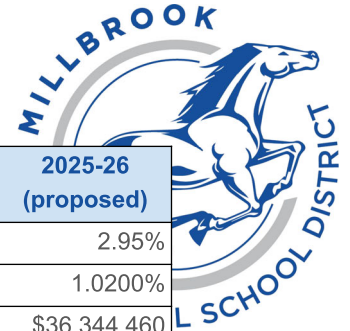
	DESCRIPTION	2024-25	2025-26	DIFFERENCE (\$)	DIFFERENCE (%)
A 10xx	TOTAL BOARD OF EDUCATION	\$68,021	\$74,024	\$6,003	8.83%
A 1240	TOTAL CHIEF SCHOOL ADMINISTRATION	\$300,371	\$317,141	\$16,770	5.58%
A 13xx	TOTAL FINANCE	\$496,487	\$545,184	\$48,697	9.81%
A 14xx	TOTAL STAFF, LEGAL, PIO SERVICES	\$302,477	\$273,699	-\$28,778	-9.51%
A 16xx	TOTAL CENTRAL SERVICES	\$2,146,308	\$2,276,704	\$130,396	6.08%
A 19xx	TOTAL SPECIAL ITEMS	\$296,663	\$333,885	\$37,222	12.55%
A 2010	TOTAL SUPERVISION & CURR DEVELOP & RESEARCH	\$1,141,055	\$1,208,842	\$67,787	5.94%
A 2110	TOTAL TEACHING REGULAR SCHOOL	\$7,477,222	\$7,801,521	\$324,299	4.34%
A 2250	TOTAL SPECIAL PROGRAMS/SCHOOLS	\$4,826,099	\$5,440,200	\$614,101	12.72%
A 2630	TOTAL INSTRUCTIONAL SUPPORT	\$1,372,171	\$1,285,791	-\$86,380	-6.30%
A 28xx	TOTAL PUPIL SERVICES	\$2,226,714	\$2,273,319	\$46,605	2.09%
A 55xx	TOTAL PUPIL TRANSPORTATION	\$2,651,378	\$2,826,870	\$175,492	6.62%
A 90xx	TOTAL EMPLOYEE BENEFITS	\$9,386,759	\$9,808,291	\$421,532	4.49%
A 97xx	TOTAL DEBT SERVICE	\$1,858,350	\$1,863,800	\$5,450	0.29%
A 9901	TOTAL INTERFUND TRANSFERS	\$25,000	\$15,000	-\$10,000	-40.00%
	TOTAL GENERAL FUND BUDGET	\$34,575,075	\$36,344,270	\$1,769,195	5.12%

General Budget Preview: Revenues



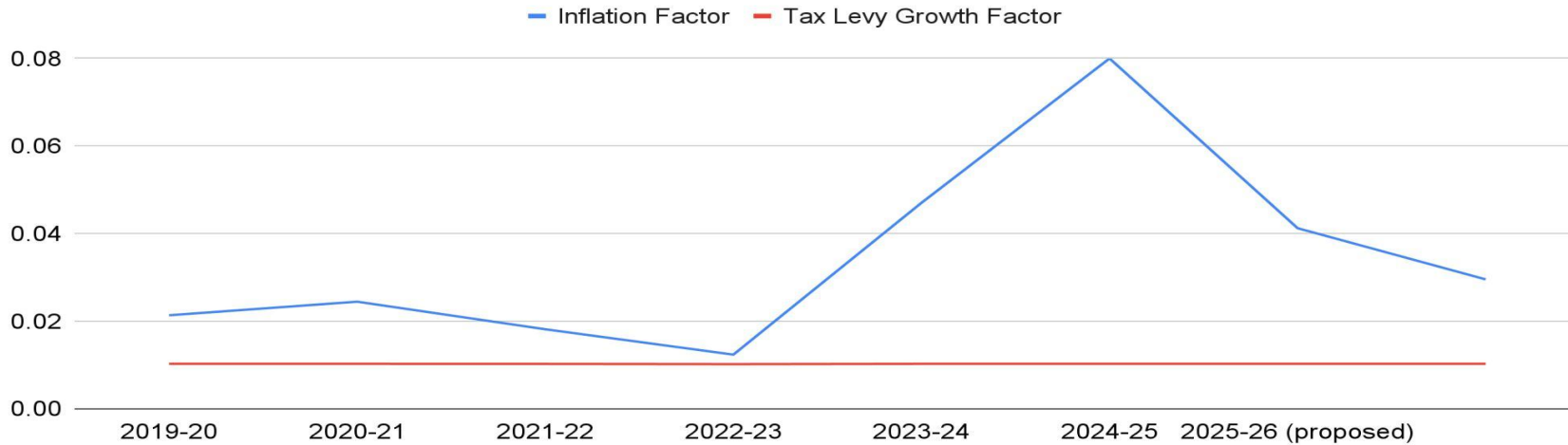
Description	2024-25 Budget (Adopted)	2024-25 Budget (Expected)	2025-26 Budget (Proposed)	Budget-to-Budget Difference (\$)	Budget-to-Budget Difference (%)
REAL PROPERTY TAXES (TOTAL LEVY)	\$27,074,236	\$27,070,147	\$27,782,136	\$707,900	2.61%
PENALTIES ON TAXES	\$40,000	\$46,776	\$40,000	\$0	0.00%
TEXTBOOK CHARGES	\$100	\$94	\$100	\$0	0.00%
CHARGES FOR OTHER SERVICES	\$120,000	\$104,193	\$110,000	-\$10,000	-8.33%
CHARGES FOR OTHER SVS - CELL TOWER	\$55,736	\$56,967	\$58,000	\$2,264	4.06%
CHARGES FOR OTHER SVS - FACILITIES USE	\$500	\$0	\$500	\$0	0.00%
HEALTH SERVICES - OTHER DISTRICT	\$260,000	\$260,000	\$260,000	\$0	0.00%
OTHER RELATED SVS-OTHER DISTRICT	\$20,000	\$40,000	\$30,000	\$10,000	50.00%
INTEREST & EARNINGS (TOTAL)	\$25,000	\$35,030	\$30,000	\$5,000	20.00%
REFUND OF PRIOR YR EXP - BOCES	\$285,000	\$402,075	\$300,000	\$15,000	5.26%
REFUND OF PRIOR YR EXP - OTHER	\$25,000	\$0	\$25,000	\$0	0.00%
MISC OTHER REVENUE	\$0	\$519,057	\$293,976	\$293,976	
STATE AID - (TOTAL)	\$4,895,037	\$4,875,945	\$4,836,735	-\$58,302	-1.19%
MEDICAID ASSISTANCE	\$22,500	\$12,000	\$20,000	-\$2,500	-11.11%
INTERFUND TRANSFER-CONSTRUCTION	\$10,650	\$10,650	\$10,000	-\$650	-6.10%
FUND BALANCE APPROPRIATION	\$1,741,316	\$1,741,316	\$2,547,823	\$806,507	46.32%
TOTAL ANTICIPATED REVENUES	\$34,575,075	\$35,174,250	\$36,344,270	\$1,769,195	5.12%

Budget History: Growth Over Time

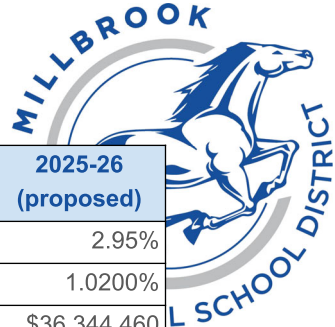


	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26 (proposed)
Inflation Factor	2.13%	2.44%	1.81%	1.23%	4.70%	8.00%	4.12%	2.95%
Tax Levy Growth Factor	1.0200%	1.0200%	1.0181%	1.0123%	1.0200%	1.0200%	1.0200%	1.0200%
Budget	\$29,214,332	\$29,999,745	\$30,980,759	\$31,714,951	\$32,656,404	\$33,999,373	\$34,575,075	\$36,344,460
Tax Cap	\$24,053,679	\$24,616,928	\$25,174,523	\$25,418,814	\$26,173,214	\$26,253,005	\$27,074,236	\$27,782,136
Tax Levy	\$24,053,679	\$24,616,610	\$25,174,523	\$25,418,814	\$25,883,221	\$26,253,005	\$27,074,236	\$27,782,136
Appropriation from previous year	\$374,759	\$374,759	\$788,000	\$1,138,350	\$1,560,682	\$1,864,126	\$1,741,316	\$2,547,823

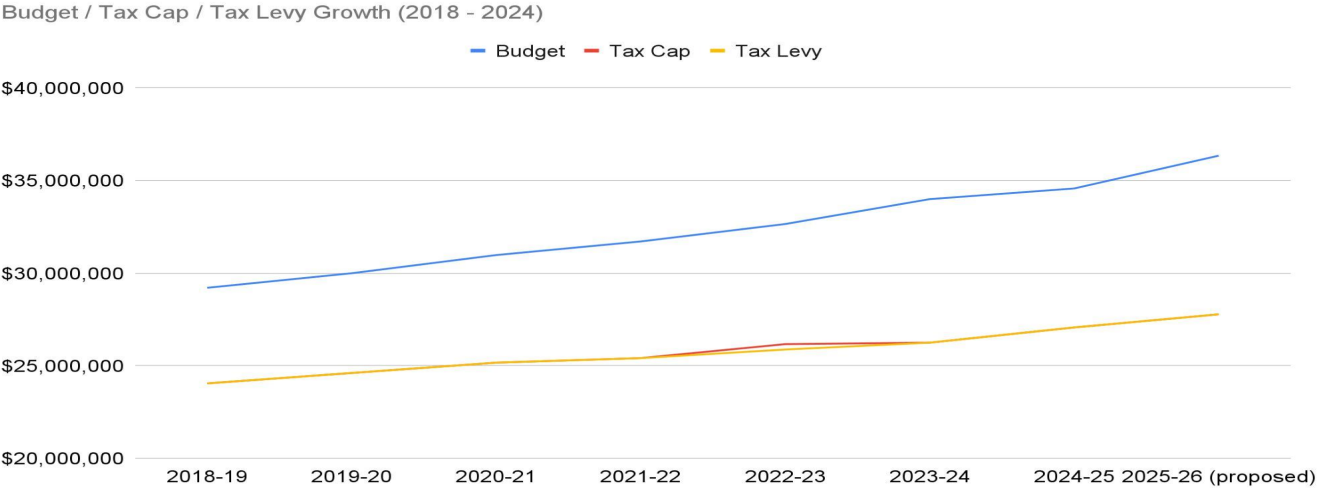
Inflation vs Tax Levy Growth Factors (2018 - 2024)



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General Budget Preview: Next Steps



- We continue to fine tune the proposed budget for the 2025-26 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?

