



MILLBROOK
CENTRAL SCHOOL DISTRICT

Budget Development Update for School Year 2024 - 2025

Draft Budget Presentation
February 25, 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

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



Program Component = \$27,282,105 which accounts for approximately 76.47% 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 = \$3,704,875 which accounts for approximately 10.38% 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.

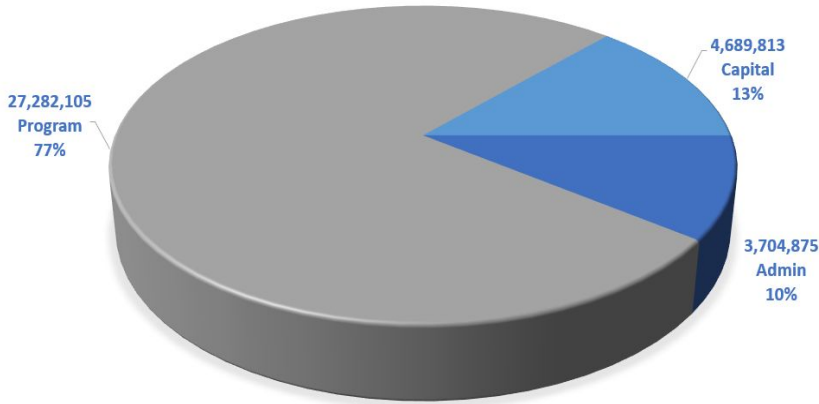
Capital Component = \$4,689,813 which accounts for approximately 13.15% of our total Budget.

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



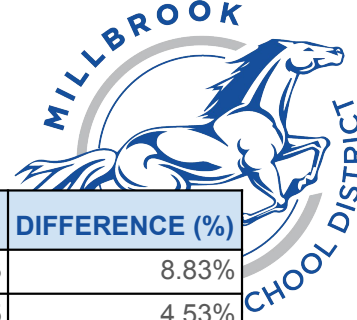
2025-26 COMPONENT BUDGET



	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	10.30	76.59	13.11
2025 - 2026*	10.38	76.47	13.15

*Note: The proposed 2025-26 Millbrook CSD budget shows a slight shift in funding for the capital and program allocations while continuing to maintain one of the **smallest administrative** allocations for the District over the past 7 years.

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	\$313,976	\$13,605	4.53%
A 13xx	TOTAL FINANCE	\$496,487	\$525,992	\$29,505	5.94%
A 14xx	TOTAL STAFF, LEGAL, PIO SERVICES	\$302,477	\$269,556	-\$32,921	-10.88%
A 16xx	TOTAL CENTRAL SERVICES	\$2,146,308	\$2,271,188	\$124,880	5.82%
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	\$7,717,916	\$240,694	3.22%
A 2250	TOTAL SPECIAL PROGRAMS/SCHOOLS	\$4,826,099	\$5,152,780	\$326,681	6.77%
A 2630	TOTAL INSTRUCTIONAL SUPPORT	\$1,372,171	\$1,169,169	-\$203,002	-14.79%
A 28xx	TOTAL PUPIL SERVICES	\$2,226,714	\$2,284,577	\$57,863	2.60%
A 55xx	TOTAL PUPIL TRANSPORTATION	\$2,651,378	\$2,826,870	\$175,492	6.62%
A 90xx	TOTAL EMPLOYEE BENEFITS	\$9,386,759	\$9,649,218	\$262,459	2.80%
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	\$35,676,792	\$1,101,717	3.19%

*NOTE: The expense projections above reflect a projected expense reduction of (\$667,478) from previous presentation on 2/11/2025

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	\$1,880,345	\$139,029	7.98%
TOTAL ANTICIPATED REVENUES	\$34,575,075	\$35,174,250	\$35,676,792	\$1,101,717	3.19%

Summary of Budget Highlights and Year-to-Year Changes for the Proposed 2025-26 Budget



Additions to the Budget (Staff):

- (1) ENL Teacher (added during 2024-25 based on programmatic need)

Additions to the Budget (Goods & Services):

- Allocations added for replacement of obsolete Athletics equipment

Reallocations within the Budget:

- Established ENL budget codes for program-specific expense tracking
- Established budget codes to track expenses related to capital project preparation
- Increased funding for building operations, maintenance and repairs

Summary of Budget Highlights and Year-to-Year Changes for the Proposed 2025-26 Budget



Reductions to the Budget (Staff*):

- Personnel Assistant (vacant)
- (3) Retiring / resigning teachers (not replacing for 2025-26)
- (3) Additional FTEs (TBD)

Reductions to the Budget (Goods & Services):

- Software subscription reductions

** Note: Additional staffing reductions may be required due to budgetary constraints.*

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 2025-26 school year, this would mean decreasing the proposed tax levy by **\$707,900**, 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).

2025-26 Contingent Budget Calculation



	Admin	Program	Capital	Total
2025-26 Proposed Budget	3,704,875	27,282,105	4,689,813	35,676,793
Items Removed:				
Salary Increases for non-union staff	\$36,120	\$9,301	\$5,260	\$50,681
Equipment	\$14,000	\$110,175	\$100,600	\$224,775
Additional Costs Removed	\$66,694	\$73,745	\$74,664	\$215,103
Total Budget Reduction	\$116,814	\$193,221	\$180,523	\$490,559
2024-25 Contingent Expense Budget	3,588,061	27,088,884	4,509,290	35,186,234

Note: The chart above shows a projected expense reduction of **\$490,559. Due to the Tax Levy restrictions of a contingent budget, the District's tax revenues would be reduced by **\$707,900**, leaving an additional shortfall of **\$217,341** that would have to come from further cost reductions or an increase in alternate revenue.*

2025-26 Budget at a Glance



2024-25 Budget	2025-26 Budget (Proposed)	Budget-to-Budget Difference (\$)	Budget-to-Budget Difference (%)
\$34,575,075	\$35,676,792	\$1,101,717	3.19%
2024-25 Tax Levy	2025-26 Tax Levy (Proposed)	Levy-to-Levy Difference (\$)	Levy-to-Levy Difference (%)
\$27,074,236	\$27,782,136	\$707,900	2.61%

The proposed 2025-26 Millbrook CSD Tax Levy is within the NYS Tax Cap.

Questions?

