

# Middletown City School District

## *Legacy Makers*

### Budget Proposal 2025-2026

#### Revenue

April 10, 2025



# OUR VISION

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The Middletown school district strives to provide fiscally sound educational opportunities in a safe environment that continuously supports our student population.

# OUR MISSION

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Our mission is to enable all students to graduate, to reach their full potential, to become lifelong learners, and to be competitive, productive members of society.

## WE VALUE

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### Collaboration

We value diversity of ideas and viewpoints and work together towards our goals in order to achieve success.



### Trust

We commit to creating safe spaces to share our thinking and find common ground in order to do what is best for scholars.



### Growth

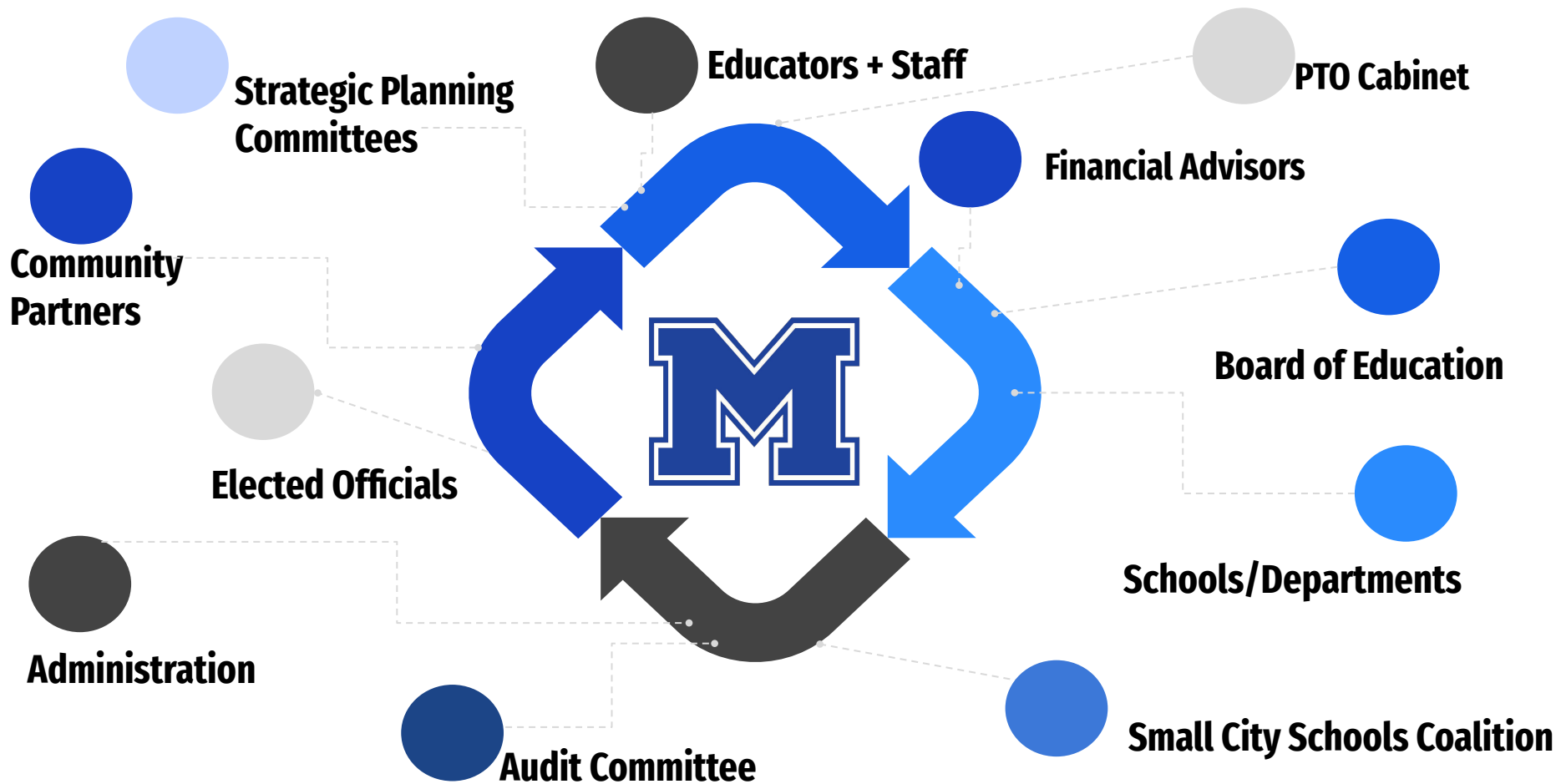
We celebrate and honor our journey as a team and understand that learning from success and failure shapes who we are.



### Equity

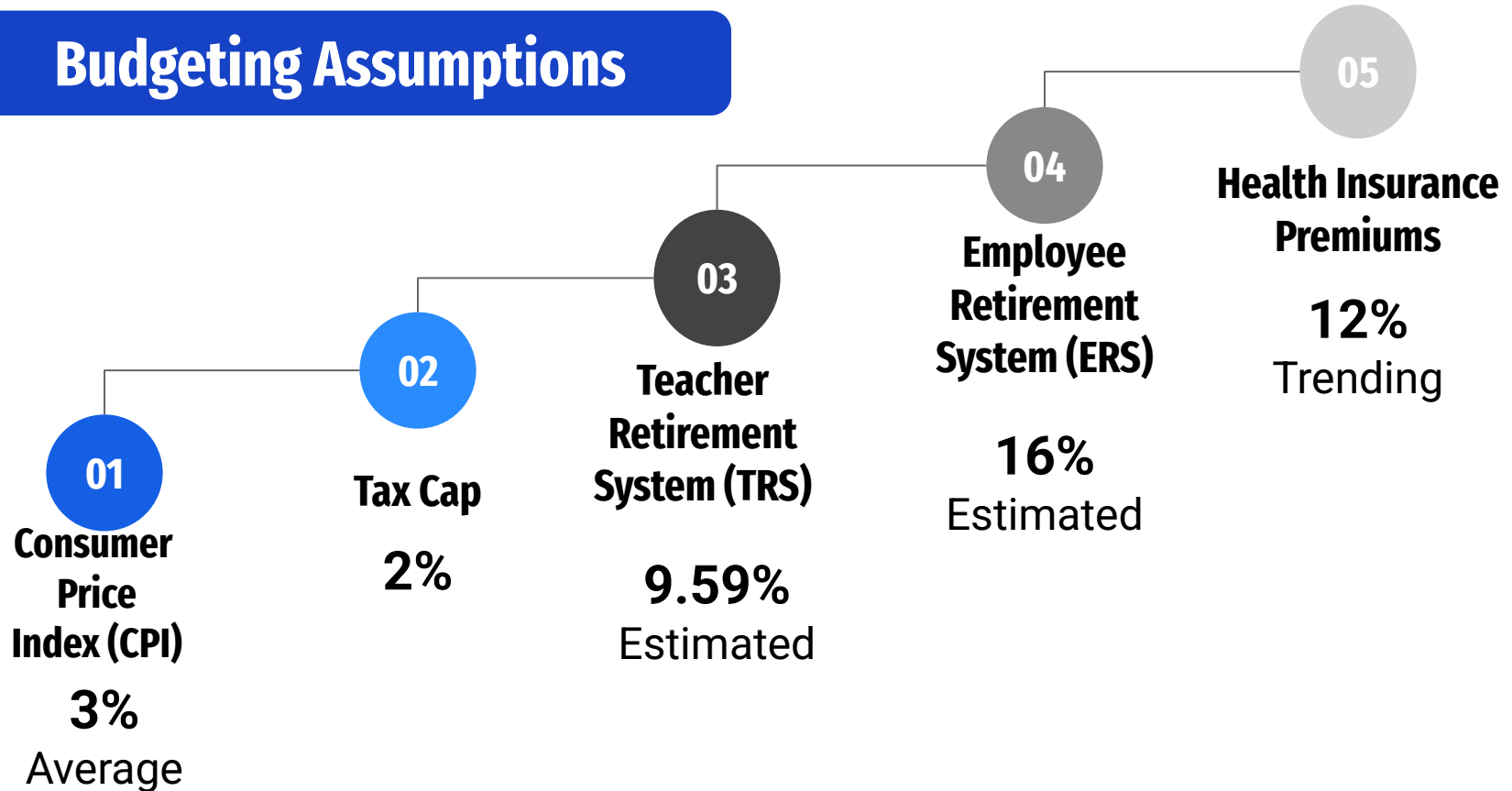
We make decisions ensuring individuals develop a strong sense of agency and empowerment for life success across race, gender, ethnicity, language, disability, family background, and/or income.

# Budget Development Collaboration



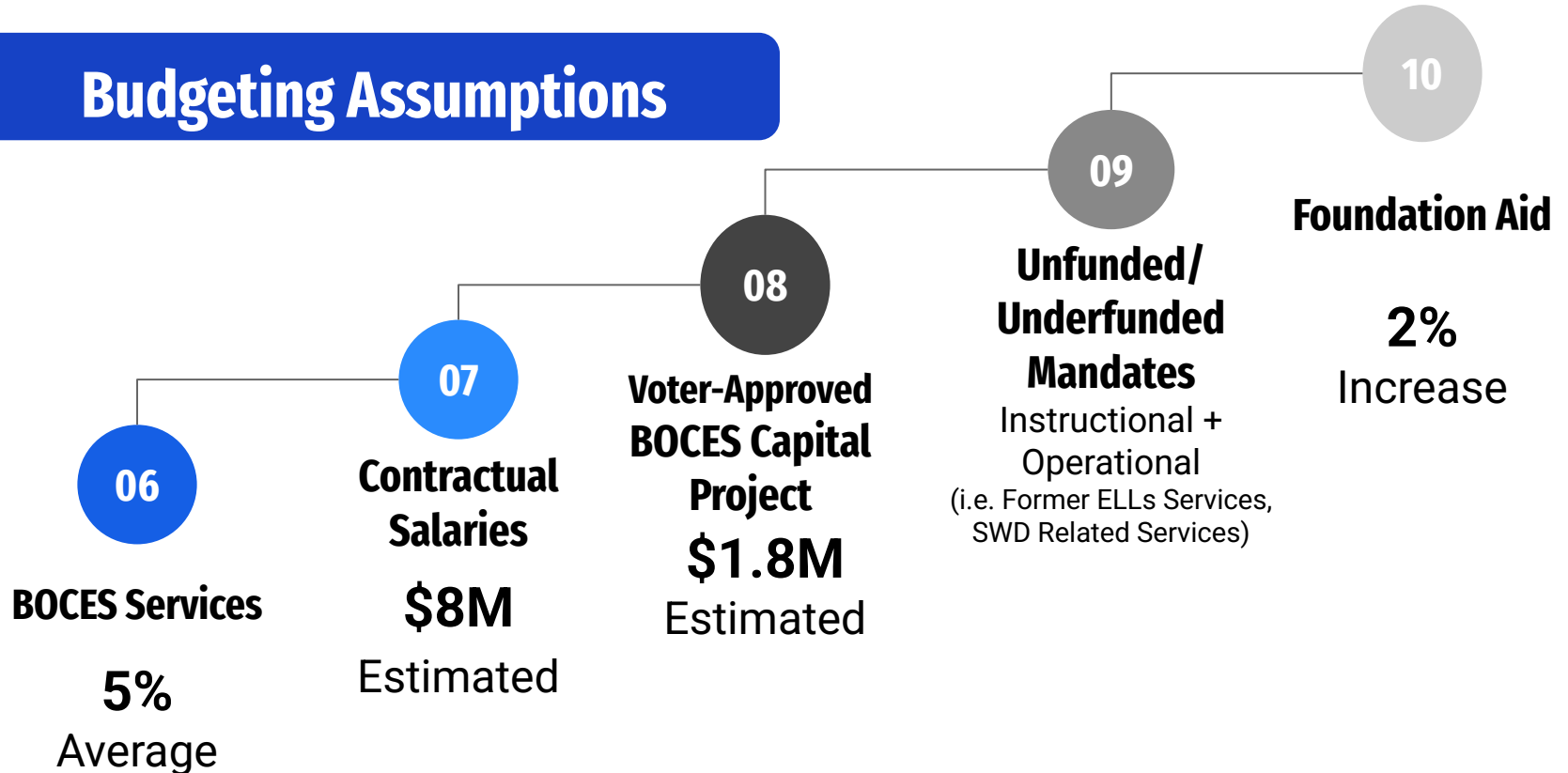
# Middletown City School District

## Budgeting Assumptions

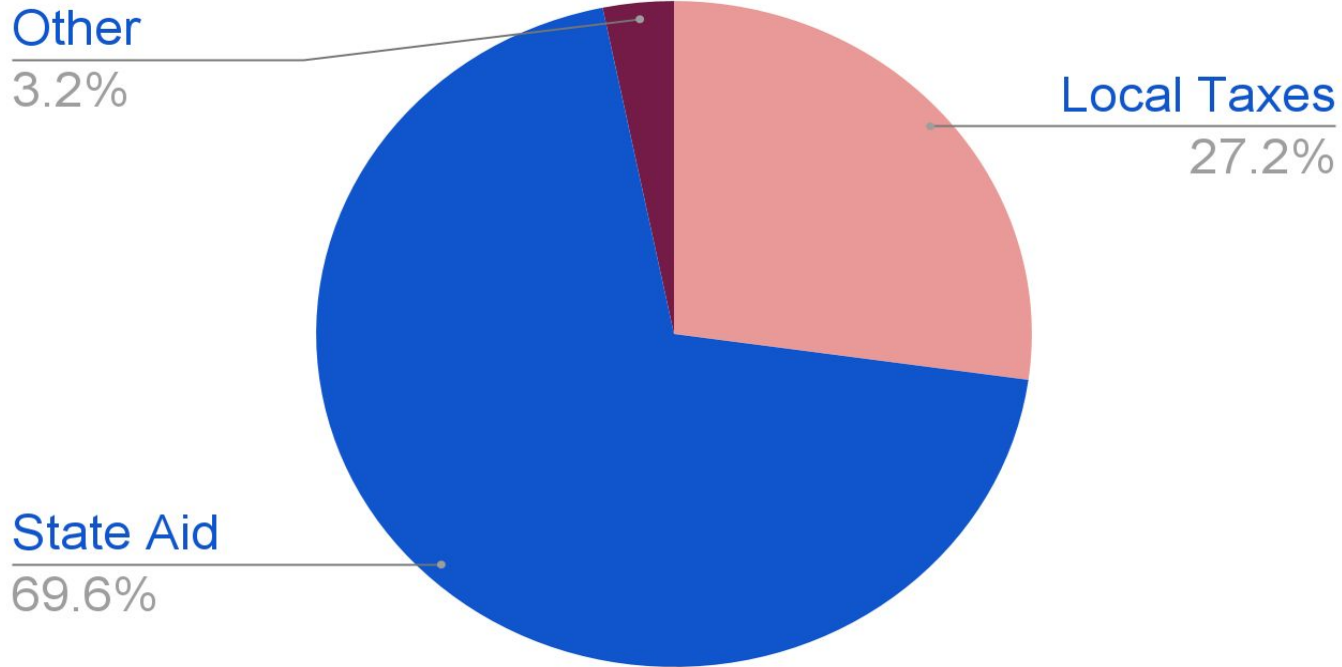


# Middletown City School District

## Budgeting Assumptions



# Revenue Sources



# Revenue: State Aid

<b><i>PROPOSED (1.21.25) Executive State Aid</i></b>	<b>2025-26 Estimated Aid</b>	<b>2024-25 State Approved Aid</b>	<b>Change \$</b>	<b>Change %</b>
<b>Total State Aid</b>	<b>\$192,822,964</b>	\$189,982,365	\$2,840,599	1.5%
<b>Universal Pre-K</b>	<b>(\$2,832,162)</b>	(\$2,780,758)	\$51,404	1.85%
<b>Total State Aid for District Operations</b>	<b>\$189,990,802</b>	\$187,201,607	\$2,789,195	1.49%

*These proposals represent the total costs associated with operating departments/programs inclusive of salaries, supplies, equipment, contractual items, NYSED Ed. Law 3214, and programs.*

# Revenue: Other Revenues

	<b>2025-26 Proposed</b>	<b>2024-25 Adopted</b>	<b>Change \$</b>	<b>Change %</b>
Other Revenues	\$8,816,953	\$8,045,427	\$771,526	9.59%

**\*\*No use of Fund Balance or Reserves to balance the budget\*\***

*This is the second year we have focused on balancing the budget without the use of Fund Balance and/or Reserves*

*These proposals represent the total costs associated with operating departments/programs inclusive of salaries, supplies, equipment, contractual items, NYSED Ed. Law, legal fees, and programs.*



# Total Revenue - Estimated

<b>TOTAL ESTIMATED REVENUES</b>	<b>2025-26 Proposed</b>	<b>2024-25 Anticipated Aid</b>	<b>Change \$</b>	<b>Change %</b>
<b>State Aid</b>	<b>\$192,822,964</b>	\$189,982,365	\$2,840,599	1.5%
<b>Other Revenues</b>	\$8,816,953	\$8,045,427	\$771,526	9.6%
<b>Local Taxes</b>	\$75,290,756	\$73,128,192	\$2,162,564	2.96%
<b>Total</b>	<b>\$277,122,504</b>	<b>\$262,672,637</b>	<b>\$14,449,867</b>	<b>5.5%</b>

*These proposals represent the total costs associated with operating departments/programs inclusive of salaries, supplies, equipment, contractual items, insurance premiums, and programs.*

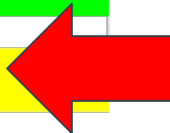
# Proposed Tax Levy

School Year	Tax Levy	Increase/Decrease
2021-22	\$77,404,150	0%
2022-23	\$72,404,150	-6.9% (\$5M decrease)
2023-24	\$72,404,150	0%
2024-25	\$73,128,192	1%

<b>2025-26</b>	<b>\$75,290,756</b>	<b>\$2,162,564</b>	<b>2.9%</b>
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*These proposals represent the total costs associated with operating departments/programs inclusive of salaries, supplies, equipment, contractual items, insurance premiums, and programs.*

			2025/26	Step
	1)	<b>Prior Year Tax Levy</b>	\$ 73,128,192	1
TIMES	2)	<b>1 + Tax Base Growth Factor (provided by Commissioner of Tax &amp; Finance by February</b>	1.0109	2
		<b>subtotal</b>	\$ 73,925,289	
PLUS	3)	<b>PY PILOTS</b>	\$ 649,484	3
MINUS	4)	PY Levy for Judgements over 5% of total tax levy		4
		PY Levy for excess increases to ERS		
		PY Levy for excess increases to TRS		
		<b>PY Capital Tax Levy</b>	\$ 2,744,801	
EQUALS	PY	<b>TAX LEVY LIMIT</b>	\$ 71,829,972	
TIMES	5)	<b>Allowable Levy Growth Factor (1 + inflation factor, up to 2%)</b>	1.02	5
		<b>subtotal</b>	\$ 73,266,572	
MINUS	6)	<b>CY PILOTS</b>	\$ 711,764	6
PLUS	7)	Available Carryover	\$ 651,979.00	7
EQUALS		<b>CY TAX LEVY LIMIT (to be submitted to State Comptroller, Commissioner of Tax &amp; Finance and the Commissioner of Education by March 1st)</b>	\$ 73,206,787	
PLUS	8)	CY Levy for Judgements over 5% of total tax levy		8
		<b>CY Levy for excess increases to ERS</b>		
		CY Levy for excess increases to TRS		
		BOCES EXLUSION		
		<b>CY Capital Tax Levy</b>	\$ 3,254,961	
MINUS	9)	Erroneous levy plus interest from prior year		9
EQUALS		<b>ALLOWED TAX LEVY WITH 50% plus 1 approval</b>	<b>76,461,748</b>	
		<b>Maximum Tax Levy Increase</b>	\$ 3,333,556	
		<b>Increase from Last Year</b>	<b>4.56%</b>	



# 2025-26 Proposed Budget Overview

Proposed Budget	• \$277,122,504
Budget Increase From 2024-25	• \$14,449,867
Budget Increase	• 5.5%
Tax Levy Increase	• \$2,162,564
Tax Levy Percent Increase	• 2.9%

*These proposals represent the total costs associated with operating departments/programs inclusive of salaries, supplies, equipment, contractual items, insurance premiums, and programs.*

# Middletown City School District

Considerations *before*:

*Final Community Presentation and  
BOE Budget Adoption*

**Middletown + BOCES Budget Adoption:  
April 24, 2025**

- April 1st State Budget Passes (extension expires April 10th)
- Last Round of Board and Community Feedback

*These proposals represent the total costs associated with operating departments/programs inclusive of salaries, supplies, equipment, contractual items, NYSED Ed. Law, NYSED reporting, and programs.*

# 2025-26 Contingent Budget Rules

## First Vote Rules

(When Budget is Under Tax Cap)

**Tuesday, May 20, 2025**

- Budget passes with 50%+1 positive votes

***Budget being presented to the community is BELOW the 2% Tax Cap***

## Contingent Budget Rules

(If first vote fails)

- Same tax levy as 2024-25
  - (Levy was: \$73,128,192)
- No additional budget requests can be honored
- No equipment purchases except health and safety
- Applicable facilities charges

# Community Engagement + Informational Sessions

Date	Topic
November 4	Budget Informational Session & Community Input (In-Person MHS Media + Virtual lunch break option)
December 4	Budget Informational Session & Community Input (Morning Virtual Meeting)
January 21	Budget Development Overview (In Person + Virtual)
January 22	Open Office hours with the Superintendent (In Person)
<b>April 22</b>	<b>Budget Recap &amp; Q+A (Virtual + In Person)</b>
<b>May 6</b>	<b>Budget Overview - City Council Meeting (In Person)</b>
<b>May 6</b>	<b>Meet the Candidates Night</b>
<b>May 12</b>	<b>BOE Adopted Budget Review + Q &amp; A (In Person)</b>

# Middletown City School District

**Budget Category**

**2025-2026 - Budget Calendar**

**Administrative, Capital &  
Benefits**

**March 6, 2025**

**Instructional Program**

**March 20, 2025**

**Revenue Discussion**

**April 10, 2025**

**District Budget Adoption  
BOCES Budget Adoption**

**April 24, 2025**

**Budget Hearing**

**May 8, 2025**

**Budget/Election Vote**

**Tuesday, May 20, 2025**



Middletown Board of Education  
**Meet *the* Candidates Forum**

**May 6, 2025**

**7 PM**

Middletown High School Media Center



# VOTE

*Enlarged City School District of Middletown*

**SUPER TUESDAY**  
**MAY 20, 2025**

## **VOTING LOCATIONS**

**Board of Education Office**

223 Wisner Avenue

**MH Annex at Truman Moon**

53 Bedford Avenue

**Presidential Park Elementary**

48 Roosevelt Avenue

**Polls Open:** 7 AM - 9 PM    **Questions:** (845) 326-1196