MILLBROOK
CENTRAL SCHOOL DISTRICT

Budget Development Update for School Year 2026 - 2027

Draft Budget Presentation

February 24, 2026

Budget Process Timeline Review

January

1/20 - 1/31: Ongoing meetings being held with all Principals, Administrators, Department heads, and other budget builders to determine needs and requests for the 2025-26 school year.
1/20: 2026-27 NY State Aid Runs are published

February

2/10: Initial Budget Presentation to BOE, including State Aid Projections, Revenues, and First Look at Expense Projections for 2026-27 School Year - ***postponed due to weather***
2/24: 2026-2027 General Budget Preview & Budget Development Update
Review District Tax Levy Limit for 2026-2027

March

3/1: Deadline to submit information to calculate tax levy limit to Office of State Comptroller
3/10: Budget Development Presentation at BOE Meeting
3/24: Budget Development Presentation at BOE Meeting / Adopt Resolution Submitting Bond Proposition for Vote

April

4/1: First Legal Notice (without budget amount)
4/7: Budget Development Presentation at BOE Meeting
4/21: Board adopts proposed Budget and approves Tax Report Card /
4/24: Tax Report Card transmitted to NYSED
4/28: Draft Budget Documents made available to the community

May

5/5: Budget Public Hearing & Regular BOE Meeting, Third Legal Notice (w/budget amount), Final Budget & attachments made available to the public
5/13: Fourth Legal Notice (w/ budget amount), 6-day Notice/Budget Newsletter to be mailed to residents
5/14: Last day to register to vote

May 19, 2026

5/19: Annual Meeting/Budget Vote
Noon to 9:00 PM
Millbrook Middle School

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 in the process of 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

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

Major Factors for Budgetary Consideration:

- Revenues:
  - Inflation Growth Factor for 2026-27: **2.63%**
  - Tax Levy Growth Factor for 2026-27: **2.00%**
  - Foundation aid **+1%**, Total aid **+5.1%***

    **as of current State Aid runs, including a number of assumptions that will be addressed in subsequent slides*

- Expenses:
  - NYSIR Insurance rates increases expected: **10 - 12%**
  - DEHIC (health insurance consortium) initial budget allocation due to preliminary anticipated increase of approximately **16.5%**

    *(**$889,291** or approximately **2.49%** of total current budget)*

Revenue Overview

Millbrook CSD - Revenues

- Our primary revenues continue to come from Real Property Taxes

- For FY 25.26 (current school year), Real Property Taxes were budgeted at **$27,782,136** for a total general fund revenue budget of **$35,649,651**, representing roughly **77.93%** of revenues for this current fiscal year

- The balance of our revenues come predominantly from various forms of State Aid

Millbrook CSD - Revenues

- On January 20th, New York State released estimated school aid runs following the Governor's proposed budget presentation

- 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 26.27 - This information will be presented in upcoming budget presentations
    - *Note: Current and projected debt service levels with respect to the current capital project estimates are included in the tax cap calculations for the coming fiscal year*

- The following is a breakdown of our anticipated State Aid for FY 26.27 based on the State Aid Runs provided as of January 20, 2026

Estimated State Aid for FY 26.27

Estimated State Aid Runs for Millbrook CSD: FY 26.27

Aid Categories	2025-26	2026-27	Change	% Change
Foundation Aid	2,948,630	2,978,116	29,486	1.0%
Charter School Transition Aid	-	-	-	NA
High Tax Aid	83,975	83,975	-	0.0%
Summer Transportation Aid	814	589	(225)	-27.6%
Transportation Aid w/o Summer	271,381	175,325	(96,056)	-35.4%
Building Aid	440,766	416,207	(24,559)	-5.6%
Building Reorganization Aid	-	-	-	NA
Operating Reorganization Incentive Aid	-	-	-	NA
Non-BOCES Computer Administration Aid	-	-	-	NA
Non-BOCES Career Education Aid	-	-	-	NA
Non-BOCES Academic Improvement Aid	-	-	-	NA
BOCES AID	638,195	873,506	235,311	36.9%
Public Excess Cost High Cost Aid	19,737	28,062	8,325	42.2%
Private Excess Cost Aid	83,537	100,246	16,709	20.0%
Software Aid	14,385	13,797	(588)	-4.1%
Library Materials Aid	6,062	5,756	(306)	-5.0%
Textbook Aid	44,565	49,280	4,715	10.6%
Hardware and Technology Aid	-	-	-	NA
Full-Day Kindergarten Conversion Aid	-	-	-	NA
Universal Prekindergarten Aid	183,601	250,000	66,399	36.2%
Supplemental Public Excess Cost Aid	-	-	-	NA
Academic Enhancement Aid	-	-	-	NA
Total Aid	**4,735,648**	**4,974,859**	**239,211**	**5.1%**
Total Excluding Universal Prekindergarten	**4,552,047**	**4,724,859**	**172,812**	**3.8%**
Total Aid excluding UPK & Building Aids	**4,111,281**	**4,308,652**	**197,371**	**4.8%**

Estimated State Aid Runs for Millbrook CSD: FY 26.27 - Additional Info

Foundation Aid	
2025-26 Aid	2,948,630
2026-27 Aid (with save-harmless, if applicable)	2,978,116
2026-27 Formula Aid (without save-harmless)	2,253,850
2026-27 Aid due from save-harmless, if any	724,266
% of 2026-27 Aid due from save-harmless, if an	24.3%
In this table "save-harmless" includes any aid due to guaranteed minimum 1% increase	

Universal Prekindergarten Aid per 4-Year-Old		
	2025-26	2026-27
Aid per 4-Year-Old	5,400.00	10,000.00

2026-27 UPK Aid totals are estimates. *Aid would be calculated using current year pupil counts (i.e., 2026-27 children served for 2026-27 aid). Half-day pupils would be weighted at 0.5.*

Key Foundation Aid Factors	2007-08	2025-26	2026-27
Selected TAFPU (weighted pupil count)	1,460	912	887
Combined Wealth Ratio	1.662	2.120	2.127
Pupil Needs Index	1.319	1.587	1.590

Selected TAFPU (Total Aidable Foundation Pupil Units) is a pupil count based on Average Daily Membership, with additional weight applied for certain student groups (e.g., students with disabilities are counted as 1.41 additional pupils)

The **Combined Wealth Ratio** is a measure of district capacity to raise local revenues. It is based on district property wealth per pupil and district adjusted gross income per pupil, each compared to state averages and each weighted 50%. 1.000 indicates average wealth; lower is poorer.

The **Pupil Needs Index** ranges from 1.000 to 2.000 (higher indicates greater need). It is based on percentage of students from economically disadvanted families, student in poverty as measured by Census Bireau Small Area Income and Poverty Estimates; percentage of students who are English Language Learners; and a Sparsity Factor based on enrollment per square mile.

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

	2024-25 BASE YEAR AIDS:	2025-26 ESTIMATED AIDS (as of 1/21/25)	2025-26 ESTIMATED AIDS (ACTUAL)*	2026-27 ESTIMATED AIDS (as of 1/20/25)	ANTICIPATED CHANGE 2025-26 TO 2026-27 (%)	ANTICIPATED CHANGE 2025-26 TO 2026-27 ($)
FOUNDATION AID	$ 2,890,814	$ 2,948,630	$ 2,948,630	$ 2,978,116	1.00%	$ 29,486
FULL DAY K CONVERSION	$ -	$ -	$ -	$ -		$ -
UNIVERSAL PRE-KINDERGARTEN	$ 135,000	$ 280,800	$ 183,601	$ 250,000	36.16%	$ 66,399
BOCES	$ 675,601	$ 620,719	$ 638,195	$ 873,506	36.87%	$ 235,311
SPECIAL SERVICES	$ -	$ -	$ -	$ -		$ -
HIGH COST EXCESS COST	$ 42,722	$ 30,195	$ 19,737	$ 28,062	42.18%	$ 8,325
PRIVATE EXCESS COST	$ 132,799	$ 116,930	$ 83,537	$ 100,246	20.00%	$ 16,709
HARDWARE & TECHNOLOGY	$ -	$ -	$ -	$ -		$ -
SOFTWARE, LIBRARY, TEXTBOOK	$ 60,850	$ 72,727	$ 65,012	$ 68,833	5.88%	$ 3,821
TRANSPORTATION INCL SUMMER	$ 417,516	$ 232,275	$ 272,195	$ 175,914	-35.37%	$ (96,281)
BUILDING + BLDG REORG INCENT	$ 436,668	$ 450,484	$ 440,766	$ 416,207	-5.57%	$ (24,559)
OPERATING REORG INCENTIVE	$ -	$ -	$ -	$ -		$ -
CHARTER SCHOOL TRANSITIONAL	$ -	$ -	$ -	$ -		$ -
ACADEMIC ENHANCEMENT	$ -	$ -	$ -	$ -		$ -
HIGH TAX AID	$ 83,975	$ 83,975	$ 83,975	$ 83,975	0.00%	$ -
SUPPLEMENTAL PUB EXCESS COST	$ -	$ -	$ -	$ -		$ -
TOTAL	**$ 4,875,945**	**$ 4,836,735**	**$ 4,735,648**	**$ 4,974,859**	5.05%	$ 239,211

Estimated State Aid Runs for Millbrook CSD: Summary

- At this time, the Inflation factor for 2026 calendar year: 2.63% (versus allowable tax levy growth factor of 2%)
- Initial Foundation aid estimate (26-27): +1.0% (+29,486)
- Total state aid estimate (26-27): +5.1% (+239,211)
  - Includes assumed increases to certain aid lines including UPK that may not happen resulting in a potential decrease in aid
- 2025-26 total estimated vs actual aid received: -2.09% (-101,087) Representing approximately 0.29% of the District's overall budget
  - For context, the District is only legally permitted to carry a maximum unassigned fund balance of 4%
  - UPK Aid is based on enrollment; the estimate provided represents a maximum eligible amount which we have not achieved in recent years

Initial Projections for Total Expenses, Revenues, and Tax Cap Calculations for FY 26.27

General Budget Preview: Expenses

DESCRIPTION	2025-26	2026-27	DIFFERENCE ($)	DIFFERENCE (%)
TOTAL BOARD OF EDUCATION	$74,024	$74,394	$370	0.50%
TOTAL CHIEF SCHOOL ADMINISTRATION	$313,976	$329,687	$15,711	5.00%
TOTAL FINANCE	$525,992	$549,194	$23,202	4.41%
TOTAL STAFF, LEGAL, PIO SERVICES	$269,284	$251,526	-$17,758	-6.59%
TOTAL CENTRAL SERVICES	$2,271,188	$2,401,105	$129,917	5.72%
TOTAL SPECIAL ITEMS	$340,802	$353,113	$12,311	3.61%
TOTAL SUPERVISION & CURR DEVELOP & RESEARCH	$1,208,825	$1,255,998	$47,173	3.90%
TOTAL TEACHING REGULAR SCHOOL	$7,791,655	$8,300,984	$509,329	6.54%
TOTAL SPECIAL PROGRAMS/SCHOOLS	$5,062,376	$5,846,807	$784,431	15.50%
TOTAL INSTRUCTIONAL SUPPORT	$1,170,241	$1,269,228	$98,987	8.46%
TOTAL PUPIL SERVICES	$2,235,392	$2,386,869	$151,477	6.78%
TOTAL PUPIL TRANSPORTATION	$2,821,820	$3,234,881	$413,061	14.64%
TOTAL EMPLOYEE BENEFITS	$9,685,276	$10,518,247	$832,971	8.60%
TOTAL DEBT SERVICE	$1,863,800	$1,864,200	$400	0.02%
TOTAL INTERFUND TRANSFERS	$15,000	$966,014	$951,014	6340.09%
TOTAL GENERAL FUND BUDGET	**$35,649,651**	**$39,602,248**	**$3,952,597**	**11.09%**

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Increase based on current special education placements / program needs

Based on current bus runs, contractual increases, and projected out of district runs

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Significant increase due to anticipated capital project expenses in the coming year

General Budget Preview: Revenues

Description	2025-26 Budget (Adopted)	2025-26 Budget (Expected)	2026-27 Budget (Proposed)	Budget-to-Budget Difference ($)	Budget-to-Budget Difference (%)
REAL PROPERTY TAXES (TOTAL LEVY)	$27,782,136	$27,778,247	$29,733,237	$1,951,101	7.02%
PENALTIES ON TAXES	$40,000	$50,785	$48,000	$8,000	20.00%
TEXTBOOK CHARGES	$100	$242	$200	$100	100.00%
CHARGES FOR OTHER SERVICES	$110,000	$107,573	$104,000	-$6,000	-5.45%
CHARGES FOR OTHER SVS - CELL TOWER	$58,000	$58,672	$59,131	$1,131	1.95%
CHARGES FOR OTHER SVS - FACILITIES USE	$500	$17,920	$30,840	$30,340	6068.00%
SERVICES PROVIDED FOR BOCES (EARLY COLLEGE)	$0	$665,074	$475,000	$475,000	N/A
HEALTH SERVICES - OTHER DISTRICT	$260,000	$228,920	$275,000	$15,000	5.77%
OTHER RELATED SVS-OTHER DISTRICT	$30,000	$78,748	$5,000	-$25,000	-83.33%
INTEREST & EARNINGS (TOTAL)	$30,000	$36,330	$35,000	$5,000	16.67%
REFUND OF PRIOR YR EXP - BOCES	$300,000	$249,897	$250,000	-$50,000	-16.67%
REFUND OF PRIOR YR EXP - OTHER	$25,000	$12,548	$25,000	$0	0.00%
MISC OTHER REVENUE	$293,976	$337,000	$335,000	$41,024	13.95%
STATE AID - (TOTAL)	$4,836,735	$4,808,735	$4,974,859	$138,124	2.86%
MEDICAID ASSISTANCE	$20,000	*$28,000*	$26,000	$6,000	30.00%
INTERFUND TRANSFER-CONSTRUCTION	$10,000	$10,570	$0	-$10,000	-100.00%
FUND BALANCE APPROPRIATION	$1,853,204	$1,853,204	$3,209,001	$1,355,797	73.16%
TOTAL ANTICIPATED REVENUES	**$35,649,651**	**$36,322,465**	**$39,585,268**	**$3,262,803**	**9.15%**

General Budget Preview: Revenues

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PENALTIES ON TAXES	$40,000	$50,785	$48,000	$8,000	20.00%
TEXTBOOK CHARGES	$100	$242	$200	$100	100.00%
CHARGES FOR OTHER SERVICES				-$6,000	-5.45%
CHARGES FOR OTHER SVS - CELL T				$1,131	1.95%
CHARGES FOR OTHER SVS - FACILI				$30,340	6068.00%
SERVICES PROVIDED FOR BOCES (				$475,000	N/A
HEALTH SERVICES - OTHER DISTRI				$15,000	5.77%
OTHER RELATED SVS-OTHER DISTR				-$25,000	-83.33%
INTEREST & EARNINGS (TOTAL)				$5,000	16.67%
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The tax levy calculation for 2026-27 includes provisions for anticipated capital project expenses. The district will use cash from reserves along with this additional tax revenue to fund our capital improvements as construction begins in the 2026-27 school year.

General Budget Preview: Revenues

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PENALTIES ON TAXES				$8,000	20.00%
TEXTBOOK CHARGES				$100	100.00%
CHARGES FOR OTHER SERVICES				-$6,000	-5.45%
CHARGES FOR OTHER SVS - CELL TOWER				[illegible]131	1.95%
CHARGES FOR OTHER SVS - FACILITIES USE	**$500**	**$17,920**	**$30,840**	**$30,340**	**6068.00%**
SERVICES PROVIDED FOR BOCES (EARLY COLLEGE)	**$0**	**$665,074**	**$475,000**	**$475,000**	**N/A**
HEALTH SERVICES - OTHER DISTRICT				[illegible]00	5.77%
OTHER RELATED SVS-OTHER DISTRICT				-$25,000	-83.33%
INTEREST & EARNINGS (TOTAL)				$5,000	16.67%
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FUND BALANCE APPROPRIATION	$1,853,204	$1,853,204	$3,209,001	$1,355,797	73.16%
TOTAL ANTICIPATED REVENUES	**$35,649,651**	**$36,322,465**	**$39,585,268**	**$3,262,803**	**9.15%**

Additional revenues from space rentals to Dutchess BOCES

Additional revenues from participation in the Dutchess BOCES Early College Access CoSer (new for 2025-26)

General Budget Preview: Revenues

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SERVICES PRO				,000	N/A
HEALTH SERVI				,000	5.77%
OTHER RELAT				,000	-83.33%
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REFUND OF PR				,000	-16.67%
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FUND BALANCE APPROPRIATION	**$1,853,204**	**$1,853,204**	**$3,209,001**	**$1,355,797**	**73.16%**
TOTAL ANTICIPATED REVENUES	**$35,649,651**	**$36,322,465**	**$39,585,268**	**$3,262,803**	**9.15%**

Fund balance appropriations are used to allocate funds from the current to the coming school year revenue budget in order to offset projected expenses. This figure represents the current anticipated discrepancy between our anticipated revenues and expenses. The District has been trying to keep this number well below $2 million in recent years. A fund balance appropriation of over $3 million is not realistic, but is shown for illustrative purposes only. As we continue to refine our budget plans, our goal is to reduce expenses in order to decrease this figure by at least 40%.

General Budget Preview: Next Steps

- We continue to fine tune the proposed budget for the 2026-27 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