MILLBROOK
CENTRAL SCHOOL DISTRICT

Budget Development Update for School Year 2026 - 2027

Draft Budget Presentation

March 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

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 -
MMS Band Room
(Next to the MMS Auditorium)

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 Overview: Expenses

- As of our March 10, 2026 BOE Meeting, our projected expense budget for 2026-27 was estimated at **$39,323,200**; an increase of **$3,673,549** or **10.3%** over the current year's budget.

- The major factors contributing to this increase are:
  - Health Insurance Benefits (DEHIC): $574,507
    (note: this is *after* reducing the estimate by approx. $350,000 from original projection)
  - Transfer to capital fund (construction): $951,014
  - Increases to special education program costs: $390,464

- Other contributing factors include contractual salary increases across all three bargaining units and an anticipated increase to the District's own insurance projecting at 10 - 12%.

Budget Planning Process Overview: Revenues

- Our current anticipated state aid package is **$4,974,859**, an increase of **$239,211** or **5.05%**, however, historically our actual state aid package has come in between $100,000 and $300,000 less than projected at the time of budget adoption in recent years.

- The Tax Cap for next year's Tax Levy is calculated to be **$29,733,237**, an increase of **$1,951,101** or **7.02%**.

- Taking our State Aid projections into account, and adding in all other anticipated revenue sources, our preliminary revenue projection for next year was **$36,376,267**, leaving a gross budget gap of **$2,946,933**.

Budget Planning Process Overview: Balancing the Budget

- In order to meet our annual budgetary goals, the District looks to identify all potential expenses for the coming year and measures them against all expected revenues to create a balanced budget.

- When projected expenses exceed expected revenues, the District has traditionally appropriated a portion of the current year's fund balance towards the coming year's budget.

- Over the past seven years, the amount of fund balance appropriation needed to balance our budget has grown from $374,759 in 2018-19 to $1,853,204; a growth rate of **494.51%**.

- For 2025-26, the **$1,853,204** appropriated fund balance represented **5.2%** of the total budget; this level of fund balance appropriation was necessary for the preservation of programs and jobs, but it is not sustainable in the long-term.

Budget Planning Process Overview: Balancing the Budget

- Given the preliminary estimated budget shortfall of **$2,946,933,** we recognized that even if we could afford to appropriate more than $1.8 million as we did in the current budget, we would still be short by over $1 million in revenues, plus we would risk depleting the District's unassigned fund balance to dangerously low levels.

- Therefore, the only ways to close this remaining budget gap are to
  - Further reduce potential expenses, by
    - Cutting positions
    - Cutting programs
  - Find additional revenue to further offset expenses

Budget Planning Process Overview: Balancing the Budget

- Over the past two weeks at the Superintendent's discretion, we have been able to further reduce our budget gap by an additional **($531,770)** through re-examining shifting student programing needs and leaving a number of currently vacant positions across all three bargaining units unfunded through next school year.

- Through these efforts, we were able to reduce the budget gap to **$2,415,163**.

- Recognizing that it is in the District's best financial interests to keep our fund balance appropriation at or under $1.5 million based on current fund balance projections and in a long-term effort to reduce this number annually, that leaves a true budget gap of approximately $1 million that must be realized through further expense reductions or revenue increases.

Budget Planning Process Overview: Potential Expense Reductions

In order to close this remaining $1 million budget gap, the following **program** cuts may be considered:

- Eliminating Pre-K Programs: $334,906*
  **NOTE: This would not be pure savings as there would also be a direct reduction in state aid currently estimated at $167,400.*
- Eliminating all field trip transportation: $25,000
- Eliminating all co-curricular activities: $115,494 (staff stipends)
- Eliminating all Athletics programs: $629,630
- Eliminating all staff Prof. Dev.: $66,075
- Eliminating elementary band: $87,792
- Eliminating Summer Scholars: $58,675

Budget Planning Process Overview: Potential Expense Reductions

In order to close this remaining $1 million budget gap, the District may also consider additional staff cuts:

- Eight positions have already been removed from the budget due to shifting student needs and by leaving a number of currently vacant positions unfilled for the 2026-27 school year. We have already realized a cost savings of **($721,746)** from these reductions.

- In order to close the remaining estimated $1 million budget gap through staff reductions, we estimate we would need to cut another 14 positions, or approximately 8% of our total labor force.

Budget Planning Process Overview: Potential to Increase Revenue

- To avoid losing valued academic and co-curricular programs and protect our current employees in order to maintain the overall caliber of education we provide to our students, our only other option is to increase our revenues.

- The most practical and impactful way to increase our revenues is to ask our community to support “piercing the tax cap” to increase our tax levy beyond the calculated maximum of $29,733,237.

- By increasing our 2026-27 tax levy by an additional $1 million, we can preserve all planned academic programs and maintain our current staffing levels to support them.

Piercing the Tax Cap: Rationale and Impact

Piercing the tax cap by an additional $1 million will allow us to:

- Preserve academic & co-curricular programs and jobs across the District
- Begin reducing our dependence on previous year's fund balance appropriations to more manageable levels for the long-term financial health of the District

NOTE:

- Piercing the tax cap requires a supermajority (60% minimum + 1 vote) voter authorization to pass.
- Millbrook CSD has not had a general fund budget vote fail since 2006. Since then, the general fund budget has received less than 60% voter support only twice in twenty years (59.15% in 2010 and 58.48% in 2024).

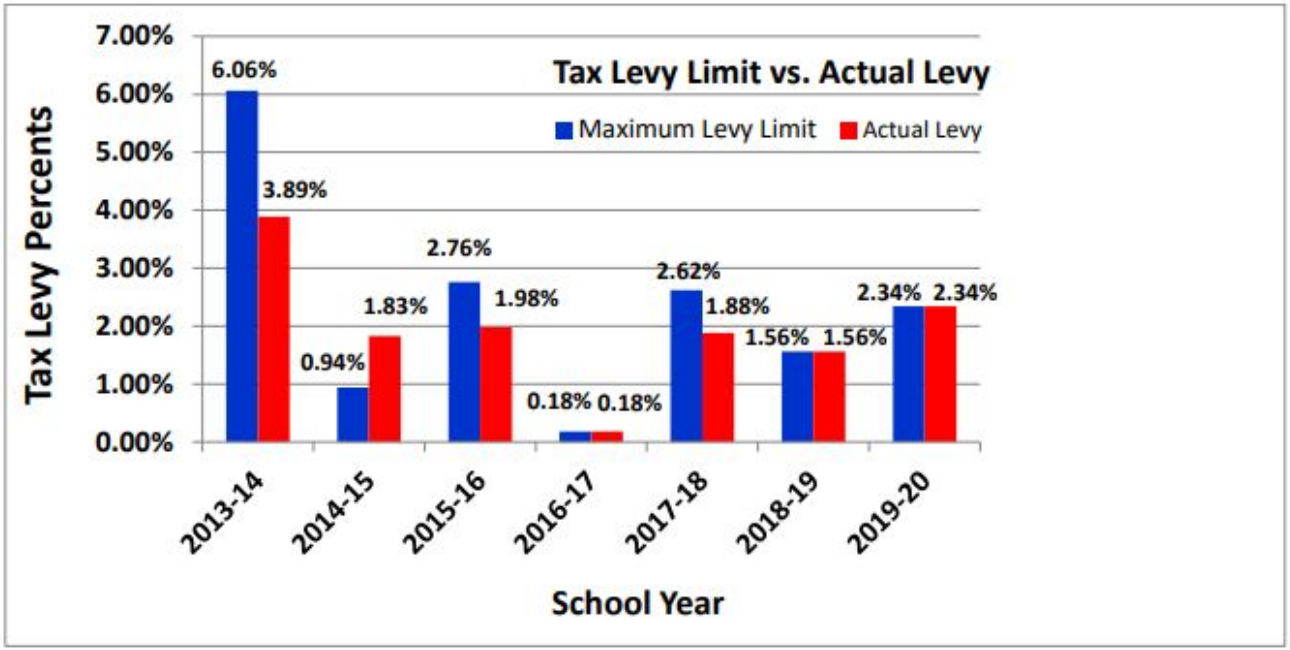
Piercing the Tax Cap: Rationale and Impact

- Without piercing the tax cap, our year-to-year change in tax levy would be $1,951,101, or 7.02%, and would require a number of the cuts listed on the previous slides.
  - The estimated impact of this increase to our taxpayers would be $1.10 per $1,000 of assessed value (based on currently available data).
  - This figure already includes the portion of the tax levy needed to cover capital expenses projected for the 2026-27 school year.

- By adding $1 million to the tax levy, the year-to-year change in the tax levy would be $2,951,101, or 10.62%, and would preserve all programs and positions as currently anticipated.
  - The estimated impact of this increase to our taxpayers would be an additional $0.56 per $1,000 of assessed value (based on currently available data).

- The next slides show the trend history of Millbrook CSD's tax levy.

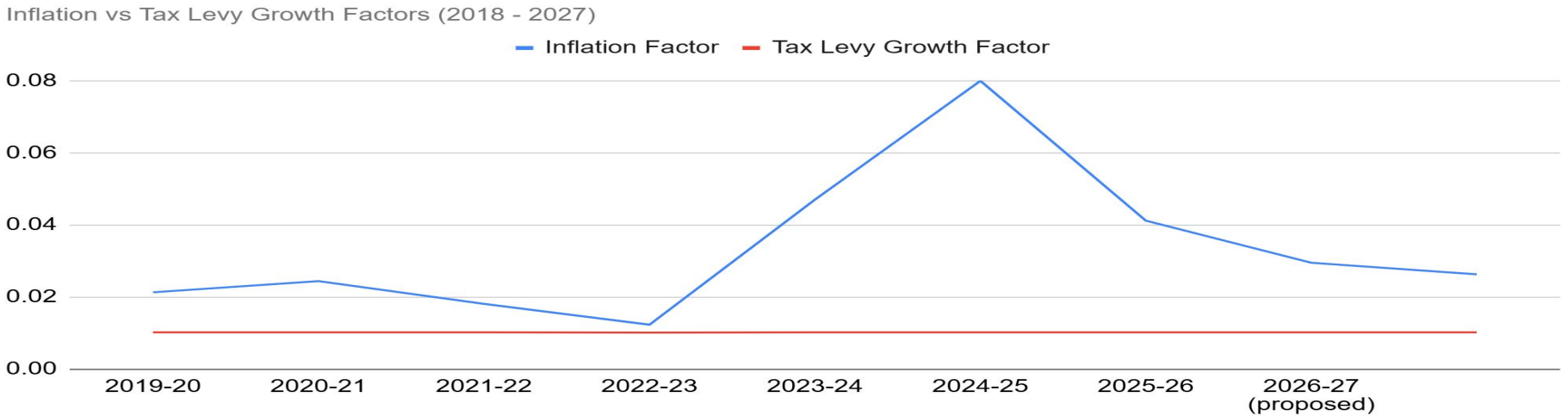
Budget and Tax Levy Growth Over Time 2013-2020



From the 2013-14 to the 2019-20 school years, Millbrook CSD's tax levy exceeded the tax cap once, and was below the maximum allowable cap three times.

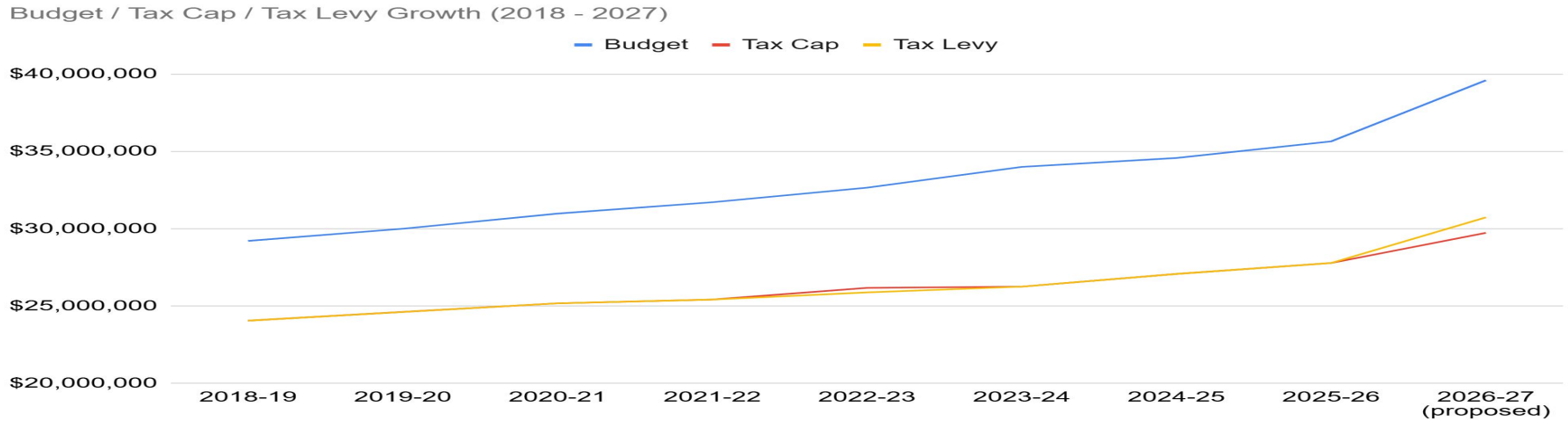
Budget and Tax Levy Growth Over Time

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27 (proposed)
Inflation Factor	2.13%	2.44%	1.81%	1.23%	4.70%	8.00%	4.12%	2.95%	2.63%
Tax Levy Growth Factor	1.0200%	1.0200%	1.0181%	1.0123%	1.0200%	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	35,649,651	$39,602,248
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	$29,733,237
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	$30,733,237
Appropriation from previous year	$374,759	$374,759	$788,000	$1,138,350	$1,560,682	$1,864,126	$1,741,316	$1,853,204	$1,415,163
Tax Levy Δ year-to-year ($)		*562,931.00*	*557,913.00*	*244,291.00*	*464,407.00*	*369,784.00*	*821,231.00*	*707,900.00*	*2,951,101.00*
Tax Levy Δ year-to-year (%)		*2.34%*	*2.27%*	*0.97%*	*1.83%*	*1.43%*	*3.13%*	*2.61%*	*10.62%*



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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

Piercing the Tax Cap: Rationale and Impact

- The District's two primary revenue sources are state aid and the tax levy. With state aid remaining relatively stagnant, our only offsetting option is to increase the tax levy to keep pace with expenses that continue to increase beyond our control.

- Therefore, in an effort to preserve the comprehensive educational programs we currently offer, and based on the information provided, we recommend the Millbrook CSD Board of Education adopt a budget which pierces the tax cap to include this increased tax levy amount.

- The following slides outline the full proposed budget based on this recommendation.

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

**Revised 3/20/2026*

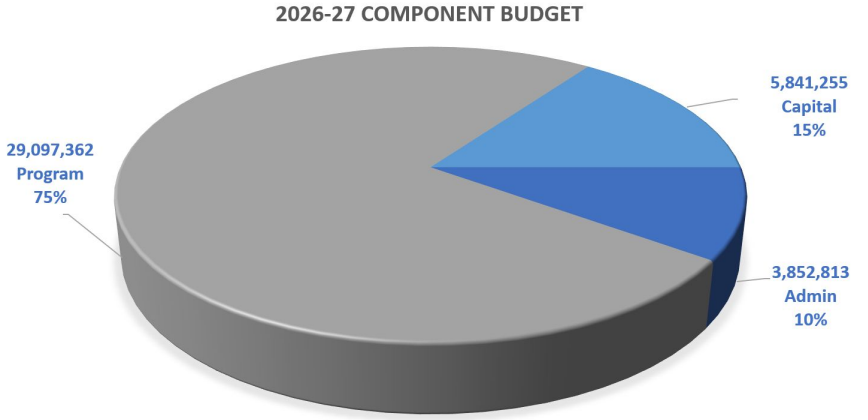
Program Component = $29,097,362 which accounts for approximately 76.45% of our total Budget.
The Program Component includes expenses associated with: All salaries and benefits of instructional staff (teachers and teacher aides); instructional supplies & materials and all instructional services (BOCES 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 = $3,852,813 which accounts for approximately 9.93% 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 = $5,841,255 which accounts for approximately 15.06% 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
2024 - 2025	10.30	76.59	13.11
2025 - 2026	10.40	76.45	13.15
2026 - 2027*	**9.93**	**75.01**	**15.06**



*Revised 3/20/2026

Note: The proposed 2026-27 Millbrook CSD budget shows an increase in capital component allocations largely due to expenses related to the District's capital projects in progress, while continuing to maintain the **smallest administrative allocation for the District over the past 8 years.*

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	$251,703	-$17,581	-6.53%
TOTAL CENTRAL SERVICES	$2,271,188	$2,401,105	$129,917	5.72%
TOTAL SPECIAL ITEMS	$340,802	$348,035	$7,233	2.12%
TOTAL SUPERVISION & CURR DEVELOP & RESEARCH	$1,208,825	$1,263,898	$55,073	4.56%
TOTAL TEACHING REGULAR SCHOOL	$7,791,655	$8,315,941	$524,286	6.73%
TOTAL SPECIAL PROGRAMS/SCHOOLS	$5,062,376	$5,650,854	$588,478	11.62%
TOTAL INSTRUCTIONAL SUPPORT	$1,170,241	$1,271,211	$100,970	8.63%
TOTAL PUPIL SERVICES	$2,235,392	$2,263,319	$27,927	1.25%
TOTAL PUPIL TRANSPORTATION	$2,821,820	$3,234,881	$413,061	14.64%
TOTAL EMPLOYEE BENEFITS	$9,685,276	$10,006,992	$321,716	3.32%
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**	**$38,791,430**	**$3,141,779**	**8.81%**

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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	$30,733,237	$2,951,101	10.62%
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	$1,415,163	-$438,041	-23.64%
TOTAL ANTICIPATED REVENUES	**$35,649,651**	**$36,322,465**	**$38,791,430**	**$2,468,965**	**6.93%**

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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			$104,00	-$6,000	-5.45%
CHARGES FOR OTHER SV				$1,131	1.95%
CHARGES FOR OTHER SV			40	$30,340	6068.00%
SERVICES PROVIDED FO			5,000	$475,000	N/A
HEALTH SERVICES - OTH			$275,000	$15,000	5.77%
OTHER RELATED SVS-OT			$5,000	-$25,000	-83.33%
INTEREST & EARNINGS (			$35,000	$5,000	16.67%
REFUND OF PRIOR YR EX			$250,000	-$50,000	-16.67%
REFUND OF PRIOR YR EX			$25,000	$0	0.00%
MISC OTHER REVENUE			$335,000	$41,024	13.95%
STATE AID - (TOTAL)			$4,974,859	$138,124	2.86%
MEDICAID ASSISTANCE			$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	$1,415,163	-$438,041	-23.64%
TOTAL ANTICIPATED REVENUES	**$35,649,651**	**$36,322,465**	**$38,791,430**	**$2,468,965**	**6.93%**

This proposed tax levy for 2026-27 includes an additional $1 million beyond the maximum authorized by the tax cap formula, requiring a supermajority (60%) voter authorization. The calculated tax cap also already 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

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	$30,733,237	$2,951,101	10.62%
PENALTIES ON TAXES			$48,000	$8,000	20.00%
TEXTBOOK CHARGES			$200	$100	100.00%
CHARGES FOR OTHER SERVICES			04,000	-$6,000	-5.45%
CHARGES FOR OTHER SVS - CEL			$59,[illegible]	$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 DIST			$275,00[illegible]	$15,000	5.77%
OTHER RELATED SVS-OTHER D			[illegible],000	-$25,000	-83.33%
INTEREST & EARNINGS (TOTAL)			$35,000	$5,000	16.67%
REFUND OF PRIOR YR EXP - BO			$250,000	-$50,000	-16.67%
REFUND OF PRIOR YR EXP - OT			$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	$1,415,163	-$438,041	-23.64%
TOTAL ANTICIPATED REVENUES	**$35,649,651**	**$36,322,465**	**$38,791,430**	**$2,468,965**	**6.93%**

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

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	$30,733,237	$2,951,101	10.62%
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 C				30,340	6068.00%
SERVICES PRO				5,000	N/A
HEALTH SERVI				5,000	5.77%
OTHER RELATE				5,000	-83.33%
INTEREST & EA				5,000	16.67%
REFUND OF PR				0,000	-16.67%
REFUND OF PR				$0	0.00%
MISC OTHER R				1,024	13.95%
STATE AID - (TO				8,124	2.86%
MEDICAID ASSISTANCE	$20,000		6,000	$6,000	30.00%
INTERFUND TRANSFER-CONSTRUCTION	$10,000	$10,5	$0	-$10,000	-100.00%
FUND BALANCE APPROPRIATION	$1,853,204	$1,853,204	**$1,415,163**	-$438,041	-23.64%
TOTAL ANTICIPATED REVENUES	**$35,649,651**	**$36,322,465**	**$38,791,430**	**$2,468,965**	**6.93%**

Fund balance appropriations are used to allocate funds from the current to the coming school year revenue budget in order to offset projected expenses. With the current proposed budget, our year-to-year fund balance appropriation would go below $1.5 million for the first time since the 2021-22 school year.
This revised figure is 56% less than our initial projected need, due to significant expense reductions and the increased tax levy.

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 2026-27 school year, this would mean decreasing the proposed tax levy by **$2,951,101**, requiring the district to adjust the proposed expense 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).

Over the past few years, initial contingent budget calculations have identified roughly $500,000 in possible (albeit undesirable) expense reductions. Once the budget is reduced to ordinary contingent expenses only, we anticipate over $2 million dollars in additional cuts would need to be made in order to be able to meet the requirements of a contingent budget.

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.

- Contingent budget calculations will continue as we look to identify all options to meet the required budgetary reductions should a contingent budget become necessary.

2026-27 Budget at a Glance

2025-26 Budget	2026-27 Budget (Proposed)	Budget-to-Budget Difference ($)	Budget-to-Budget Difference (%)
35,649,651	38,791,430	$3,141,779	8.81%
2025-26 Tax Levy	2026-27 Tax Levy (Proposed)*	Levy-to-Levy Difference ($)	Levy-to-Levy Difference (%)
$27,782,136	$30,733,237	$2,951,101	10.62%

**This proposed 2026-27 Millbrook CSD Tax Levy exceeds the NYS Tax Cap by $1,000,000.*

Questions?



MILLBROOK CENTRAL SCHOOL DISTRICT