MILLBROOK
CENTRAL SCHOOL DISTRICT

Budget Development Update for School Year 2026 - 2027

Draft Budget Presentation

April 7, 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)

Budget Update (from 3.24.26 Presentation)

- Since our March 24, 2026 BOE Meeting, our expense budget estimates have changed slightly

- As of March 30, 2026, our projected expense budget for 2026-27 is now estimated at **$38,828,599.**

- This slight increase (+37,169) reflects adjustments from estimates to actual figures of various labor and professional services, contractual expenses, and updated BOCES cross-contract expense information.

Budget Update (from 3.24.26 Presentation)

- As a reminder, 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%**.

- If we set the tax levy at this tax cap, the difference between our expected revenues and expenses is -$2,452,332. This budget gap is typically closed by appropriating fund balance from the previous year, however, we cannot currently support an appropriation of this magnitude.

    - 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; an overall growth of **494.51%**.

    - For 2025-26, the **$1,853,204** appropriated fund balance represented **5.2%** of the total budget

- **Given these factors, this projected budget gap must be reduced significantly by either increasing revenue or decreasing expenses.**

Potential Expense Reductions: Program

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

Potential Expense Reductions: Transportation - Options

In order to close this remaining $1 million budget gap, the District is also considering the following cost-reduction options for pupil transportation:

- Option 1: One-Tier Service
  - All schools operate on the same bell schedule.
  - Students of all grade levels (P-12) would be co-transported in the same vehicles.
- Option 2: Transportation offered only based on minimum distance
  - K-8 students living more than 2 miles from school
  - 9-12 students living more than 3 miles from school
- Option 3: Combined Model
  - All schools operate on the same bell schedule.
  - Students of all grade levels (P-12) would be co-transported in the same vehicles.
  - K-8 students living more than 2 miles from school
  - 9-12 students living more than 3 miles from school

Potential Expense Reductions: Transportation - Potential Impact

Scenario	# Buses AM	# Buses PM	AM Riders	PM Riders
Current	11 (x2)	11 (x2)	604	604
1. One-Tier Service	15	15	604	604
2. Legal-Minimum Distance	9 (x2)	9 (x2)	472	472
3. Combined Model	12	12	472	472

Eleven double-tiered buses currently transport Millbrook CSD students.

- Option 1: Requires four more buses than the current model.
- Option 2: Remains two-tiered and uses nine buses, two fewer than current.
  - Approximately **132 riders** (92 HS/MS & 40 K-8) **lose transportation** under legal-minimum distances.
- Option 3: Uses one more bus than the current model when both sets of conditions are applied.

Potential Expense Reductions: Transportation - Potential Impact

Scenario	# Buses AM	# Buses PM	AM Riders	PM Riders
Current	11 (x2)	11 (x2)	604	604
1. One-Tier Service	15	15	604	604
2. Legal-Minimum Distance	9 (x2)	9 (x2)	472	472
3. Combined Model	12	12	472	472

Potential Estimated Cost Savings:

- Option 1*: $317,375
- Option 2: $181,357 *(132 riders (92 HS/MS & 40 K-8) lose transportation)*
- Option 3*: $453,393 *(132 riders (92 HS/MS & 40 K-8) lose transportation)*

**NOTE: Options 1 & 3 dependent on the availability of buses and drivers.*

Potential Expense Reductions: Staff

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

- Currently **65%** of our proposed budget is comprised of labor expenses (salaries + benefits)

- 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.

Potential Expense Reductions: Options for $1 million reduction

Sample Option 1	
Transportation Reduction to Legal Minimums (transportation option 2)	$181,357
Eliminate Field Trip Transportation	$25,000
Eliminate All Co-Curricular activities	$115,494
Eliminate all Athletics	$629,630
Eliminate Summer Scholars Program	$58,675
Total Potential Savings:	**$1,010,156**

Sample Option 2	
(based on average salaries + benefits)	
Eliminate (3) Monitors	$112,824
Eliminate (5) Student Aides	$262,645
Eliminate (2) Teaching Assistants	$113,922
Eliminate (4) Teachers	$554,106
Total Potential Savings:	**$1,043,497**

The above charts are for illustrative purposes only. Line items can be further mixed and matched to meet the $1 million reduction required to balance the budget under the capped tax levy.

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 $0.57 per $1,000 of assessed value (based on currently available data).

- The next slide estimates the impact of these tax levy options.

Estimated Impact to Taxpayers

The following illustrates the potential tax impact of the proposed tax levy both within and piercing the tax cap for a home with a taxable assessed value of $350,000:

	Tax Levy (within cap)	Tax Levy (pierced cap)	Difference
Total Levy	$1,951,101	$2,951,101	$1,000,000
% increase	7.02%	10.62%	3.60%
$ per 1,000 assessed	$1.10	$1.67	$0.57
Example for a $350k assessed home			
Annual tax impact	$385.00	$584.50	**$199.50**
Monthly tax impact	$32.08	$48.71	**$16.63**

Budget - Frequently Asked Questions

- Can the District solicit donations from some of high net-worth district residents to help close the budget gap?
  - Donations are typically for one-time expenses, whereas the vast majority of our annual budget is comprised of recurring expenses. This would either delay the budget deficit, or risk further increasing it in the year to follow.

- Would it help to close a building?
  - Closing a school doesn't provide a "quick fix" for our budget. While it saves money in the long run, the immediate benefits are limited for a few key reasons:
    - Ongoing Upkeep: Even if a building is empty, the District must still pay for utilities and maintenance to keep it in good condition for future renters or buyers.
    - Legal Requirements: Selling district-owned property is not instant; it requires public hearings and a community vote, which is often a multi-year process.
    - Market Uncertainty: We cannot guarantee a sale or a specific price, as that depends entirely on the real estate market.
  - Because of these factors, we cannot rely on a building sale to balance our budget in the short term.

Budget - Frequently Asked Questions

- Is there any additional funding available from the State or Federal government in the form of additional aid or grants to help offset the District's growing expenses?
    - Our current anticipated state aid package is $4,974,859 (an increase of $239,211 or 5.05%) however 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 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.
    - We already plan on a limited amount of grant funding for additional goods and services, however federal grants are not guaranteed from year-to-year and as such, cannot be relied upon to support annual recurring expenses.

Budget - Frequently Asked Questions

- How does piercing the tax cap help the district long-term?
  - Piercing the tax cap for the 2026-27 school year would reduce the District's reliance on our annual appropriation from the previous year's budget and create a new baseline for the tax cap calculations going forward. This would help level the tax levy growth in the years to follow.

- Is this proposed tax increase in addition to the approved tax increases for the current capital projects approved in May 2025?
  - No. When the Millbrook CSD community approved the current capital project plan, the cost projections presented were illustrative of the estimated total impact to taxpayers over the life of the project. The actual costs of these improvements are then added into the tax levy incrementally over the years that the work is performed and completed. These expenses are included in the tax levy and specifically represented in the capital component of the tripartite expense budget.

Proposed 2026-27 Budget

Revised as of March 30, 2026

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

**Revised 3/30/2026*

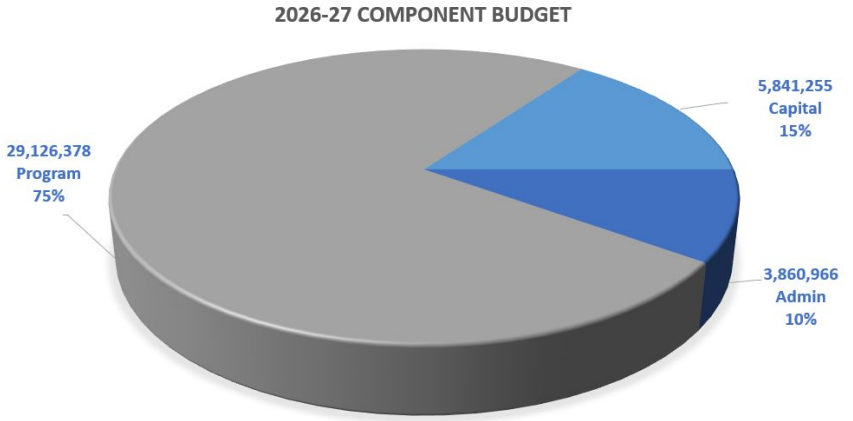
Program Component = 29,126,378 which accounts for approximately 76.45% of our total Budget.
The Program Component includes expenses associated with: All salaries and benefits of instructional staff (teachers and teacher aides); instructional supplies & materials and all instructional services (BOCES 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 = $3,860,966 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*	**9.94**	**75.01**	**15.04**



*Revised 3/30/2026

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	$74,470	$446	0.60%
TOTAL CHIEF SCHOOL ADMINISTRATION	$313,976	$329,687	$15,711	5.00%
TOTAL FINANCE	$525,992	$557,194	$31,202	5.93%
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	$1,263,877	$55,052	4.55%
TOTAL TEACHING REGULAR SCHOOL	$7,791,655	$8,316,630	$524,975	6.74%
TOTAL SPECIAL PROGRAMS/SCHOOLS	$5,062,376	$5,667,501	$605,125	11.95%
TOTAL INSTRUCTIONAL SUPPORT	$1,170,241	$1,286,896	$116,655	9.97%
TOTAL PUPIL SERVICES	$2,235,392	$2,253,363	$17,971	0.80%
TOTAL PUPIL TRANSPORTATION	$2,821,820	$3,234,881	$413,061	14.64%
TOTAL EMPLOYEE BENEFITS	$9,685,276	$10,013,042	$327,766	3.38%
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**	**$38,828,599**	**$3,178,948**	**8.92%**

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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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TOTAL GENERAL FUND BUDGET	**$35,649,651**	**$38,828,599**	**$3,178,948**	**8.92%**

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	
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	$1,452,332	-$400,872	-21.63%
TOTAL ANTICIPATED REVENUES	**$35,649,651**	**$36,322,465**	**$38,828,599**	**$2,506,134**	**7.03%**

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 (%)
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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			340	$30,340	6068.00%
SERVICES PROVIDED FO			75,000	$475,000	
HEALTH SERVICES - OTH			$275,000	$15,000	5.77%
OTHER RELATED SVS-OT			$5,000	-$25,000	-83.33%
INTEREST & EARNINGS (T			$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	$1,452,332	-$400,872	-21.63%
TOTAL ANTICIPATED REVENUES	**$35,649,651**	**$36,322,465**	**$38,828,599**	**$2,506,134**	**7.03%**

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

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PENALTIES ON TAXES			$48,000	$8,000	20.00%
TEXTBOOK CHARGES			$200	$100	100.00%
CHARGES FOR OTHER SERVICES			104,000	-$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**	
HEALTH SERVICES - OTHER DIST			$275,000	$15,000	5.77%
OTHER RELATED SVS-OTHER D			,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 - OTH			$25,000	$0	0.00%
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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	$1,452,332	-$400,872	-21.63%
TOTAL ANTICIPATED REVENUES	**$35,649,651**	**$36,322,465**	**$38,828,599**	**$2,506,134**	**7.03%**

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	
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	**$1,452,332**	-$400,872	-21.63%
TOTAL ANTICIPATED REVENUES	**$35,649,651**	**$36,322,465**	**$38,828,599**	**$2,506,134**	**7.03%**

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.

2025-26 Contingent Budget Calculation

*Revised 4/1/2026

	Admin	Program	Capital	Total
2026-27 Proposed Budget	**3,860,966**	**29,126,378**	**5,841,255**	**38,828,599**
Items Removed:				
Salary Increases for non-union staff	*$38,043*	*$9,418*	*$5,470*	*$52,932*
Equipment	*$13,250*	*$103,675*	*$100,600*	*$217,525*
Additional Costs Removed	*$0*	*$82,644*	*$88,884*	*$171,528*
Total Budget Reduction	**$51,293**	**$195,737**	**$194,954**	**$441,985**
2026-27 Contingent Expense Budget	**3,809,673**	**28,930,641**	**5,646,301**	**38,386,614**

Note: The chart above shows a projected expense reduction of **($441,985).*
*Due to the Tax Levy restrictions of a contingent budget, the District's tax revenues would be reduced by **$2,951,101**, leaving an additional shortfall of **$2,509,116** that would have to come from further cost reductions or an increase in alternate revenue.*

2026-27 Budget at a Glance

2025-26 Budget	2026-27 Budget (Proposed)	Budget-to-Budget Difference ($)	Budget-to-Budget Difference (%)
35,649,651	38,828,599	$3,178,948	8.92%
2025-26 Tax Levy	2026-27 Tax Levy (Proposed)	Levy-to-Levy Difference ($)	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