MILLBROOK
CENTRAL SCHOOL DISTRICT

Budget Development Update for School Year 2026 - 2027

Preliminary Process & State Aid Projections

February 10, 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
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

Revenue Overview

Millbrook CSD - Revenues

- Our primary revenues continue to come from Real Property Taxes

- For FY 25.26, 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 may inform 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: Additional Discussion

- 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
- 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
- When the 2026-27 debt service projection updates are available, potential impact to the tax cap will be calculated and presented for discussion; a determination will need to be made regarding the potential multi-year impact to the tax levy

Questions?



MILLBROOK CENTRAL SCHOOL DISTRICT