

Middleburgh
CENTRAL SCHOOL DISTRICT



Budget Workshop

Tentative Budget Adoption

2025-2026 School Year

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Board of Education Presentation
April 9, 2025

2025/2026 Tentative Budget



BOE Information/updates since March Budget Workshop:

- Implemented Budget Strategies
 - ✓ Decreased Expenditures/Increased Revenues to **\$25,100,000**
 - ✓ Reduced various categories in all 3 Components
 - ✓ Allocated more ERS & TRS Reserve funds
- As of 4/6/25, NYS 2026 Budget still not passed
 - ✓ Use Estimated Revenues for Budget Vote
 - ✓ If more Foundation Aid received, less Reserves

2025/2026 Tentative Budget



Three Part Budget Component- 2025/2026 Preliminary Budget					
Budget Component	TENTATIVE BUDGET 2025/2026	APPROVED BUDGET 2024/2025	Change \$	Change %	% of Budget
Administrative	2,226,594	2,216,513	10,081	0.45%	8.87%
Capital	4,091,467	4,194,319	(102,852)	-2.45%	16.30%
Program	18,781,939	18,489,168	292,771	1.58%	74.83%
Total	25,100,000	24,900,000	200,000	0.80%	100.00%

Administrative Component: Administrative costs include the salaries and benefits of all certified staff who spend 50% or more of their time in administration, plus the salaries and benefits of clerical staff, school board costs, curriculum development, tax collection, legal and auditing costs, central data processing, insurance, association fees, BOCES administrative costs, research, planning and evaluation.

Capital Component: Capital costs include the operation and maintenance of plant, debt service (principal and interest payments), bus purchases, utilities, and other court-ordered costs.

Program Component: Program costs include the salaries and benefits of all teachers and staff delivering pupil services (health, guidance, library, and athletics), hardware/software/textbooks, instructional materials and supplies, equipment, extracurricular student activities and athletics, BOCES program costs, and all other transportation costs.

2025/2026 Tentative Budget



Expenditures at a Glance - 2025/2026 Budget

Description	Tentative 25/26 Budget	2024/2025 Approved Budget	Change \$	Change %	% of Total Budget
Salaries & Benefits	17,035,036	16,939,758	95,278	0.56%	67.87%
Contractual Services & Tuition	2,742,806	2,380,890	361,916	15.20%	10.93%
BOCES Services	2,584,469	2,604,913	(20,444)	-0.78%	10.30%
Debt Service/ Inter-fund Transfer to Capital	1,893,378	2,137,647	(244,269)	-11.43%	7.54%
Inter-fund Transfer to Federal	35,000	35,000	-	0.00%	0.14%
Equipment/Materials & Supplies/Instructional Materials	809,311	801,792	7,519	0.94%	3.22%
Total Budget	25,100,000	24,900,000	200,000	0.80%	100.00%

► Overall Budget \$25,100,000 Increase of +\$200,000, or +0.80%

2025/2026 Tentative Budget



	2025-26 Proposed Budget	2024-25 Approved Budget	Difference \$	Difference %
Fund Balance	921,815	921,815	0	0.00%
Appropriated Reserve	405,795	227,814	177,981	100.00%
Inter-fund Transfer from Debt Service Fund	100,000	100,000	0	100.00%
Total	1,427,610	1,249,629	177,981	14.24%

APPROPRIATED RESERVES				
RESERVE	25-26	24-25	DIFF \$	DIFF %
ERS RESERVE	165,611	72,183	93,428	129.43%
TRS RESERVE	200,000	100,000	100,000	100.00%
WORKERS COMPENSATION RESERVE	40,184	55,631	(15,447)	-27.77%
APPROPRIATED RESERVE TOTAL	405,795	227,814	177,981	78.13%

► Allocating more reserve funding to fund balance (to fund budgeted pension/ insurance expenses)

2025/2026 Tentative Budget



Estimated Revenues

Description	TENTATIVE 2025/2026	Approved 2024/2025	Change \$	Change %	% of Total Revenues
Appropriated Fund Balance/Reserves	1,327,610	1,149,629	177,981	15.48%	5.29%
Real Estate Taxes	10,565,742	10,409,598	156,144	1.50%	42.09%
State & Federal Aid	12,783,495	12,890,707	(107,212)	-0.83%	50.93%
Local Sources/Other Revenues	323,153	350,066	(26,913)	-7.69%	1.29%
Inter-fund Transfer from Debt					
Service Fund	100,000	100,000	-	0.00%	0.40%
Total, Estimated Revenues	25,100,000	24,900,000	200,000	0.80%	100.00%

Overall Revenues, \$25,100,000
Increase of +\$200,000, or +0.80%

Tax Levy
Increase of 1.50%

Other Voter Propositions at Budget Vote



- ▶ BOE Election – 2 seats expiring 6/30/2025 (petitions due 4/21/25 @ 5 pm)
- ▶ School Bus Purchase - Total cost not to exceed \$484,000
 - As per Bus Replacement Plan – diesel engine buses (Transportation aid covers 76% of cost)
 - 2-65 passenger buses with Luggage Compartments
 - 1-30 passenger Wheelchair bus (under NYS Contract pricing)
- ▶ Capital Project/Capital Reserve Proposition
 - \$8.1 Million total project cost – Reserve balance as of 3/31/2025, \$2,115,355
 - Withdrawal \$2M from 2023 Capital Reserve for no additional tax impact; ability to continue funding reserve for next project after withdrawal (additional \$2M through 2033)
 - Bond remaining \$6.1M – generates building aid (debt service) revenue to offset expense
 - Anticipate a capital project every 5 years to maintain/upgrade buildings & grounds
- ▶ Repair Reserve Transfer
 - Per Reserve/Fund Balance plan - Transfer \$ not to exceed \$600,000 (voter approval required/actual amount TBD by BOE)
 - Funds set-aside for one-time unanticipated repair expenditures
 - Funded with excess fund balance

Budget Development Calendar 2025/2026



Meeting Date	Topic
April 21 st	Budget Workbook published for public viewing
April 23 rd	BOCES Annual Budget Vote
May 7th Public Hearing	Annual Budget Hearing/BOE Election Information (at the BOE meeting)
May 20th 12 pm – 9 pm	Annual Budget/Proposition Vote & BOE Election Middleburgh Junior/Senior High School Gymnasium Lobby