

# Middleburgh

CENTRAL SCHOOL DISTRICT



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# Budget Workshop

# Tentative Budget Adoption

# 2026-2027 School Year

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Board of Education Presentation

April 15, 2026

# 2026/2027 Tentative Budget



## BOE Information/updates since March Budget Workshop:

- Tentative Budget – balanced at **\$25,616,095**
  - ✓ Apply One Month's CASHIC Subsidy for Health Insurance (reduced line item by -\$400,000)
  - ✓ Minor Budget Adjustments since March Workshop (+\$10,828)
- As of 4/15/26, NYS 2026 Budget still not passed
  - ✓ Use Estimated Revenues for Budget Vote
  - ✓ If more Foundation Aid received, less Reserves or FB

# 2026/2027 Tentative Budget



Three Part Budget Component					
Budget Component	TENATIVE BUDGET 2026/2027	APPROVED BUDGET 2025/2026	Change \$	Change %	% of Budget
<b>Administrative</b>	2,385,127	2,227,094	158,033	7.10%	9.31%
<b>Capital</b>	4,218,768	4,091,467	127,301	3.11%	16.47%
<b>Program</b>	19,012,200	18,781,439	230,761	1.23%	74.22%
<b>Total</b>	<b>25,616,095</b>	<b>25,100,000</b>	<b>516,095</b>	<b>2.06%</b>	<b>100.00%</b>

**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.

# 2026/2027 Tentative Budget



Expenditures at a Glance					
Description	2026/2027 Tentative Budget	2025/2026 Approved Budget	Change \$	Change %	% of Total Budget
Salaries & Benefits	17,346,799	17,035,036	311,763	1.83%	67.72%
Contractual Services & Tuition	3,053,239	2,742,806	310,433	11.32%	11.92%
BOCES Services	2,535,326	2,584,469	(49,143)	-1.90%	9.90%
Debt Service	1,820,525	1,893,378	(72,853)	-3.85%	7.11%
Inter-fund Transfer to Capital & Federal	135,000	35,000	100,000	285.71%	0.53%
Equipment/Materials & Supplies/Software/Textbooks	725,206	809,311	(84,105)	-10.39%	2.83%
<b>Total Budget</b>	<b>25,616,095</b>	<b>25,100,000</b>	<b>516,095</b>	<b>2.06%</b>	<b>100.00%</b>

► Overall Budget \$25,616,095 Increase of +\$516,095, or +2.06%

# 2026/2027 Tentative Budget



## Estimated Revenues - Tentative Budget 2026/2027

Description	Estimated 2026/2027	Approved 2025/2026	Change \$	Change %	% of Total Revenues
Appropriated Fund Balance/Reserves	1,337,959	1,327,610	10,349	0.78%	5.22%
Real Estate Taxes	10,724,228	10,565,742	158,486	1.50%	41.87%
State & Federal Aid	13,176,441	12,783,495	392,946	3.07%	51.44%
Local Sources/Other Revenues	335,201	323,153	12,048	3.73%	1.31%
Inter-fund Transfer from Debt Service Fund	42,266	100,000	(57,734)	-57.73%	0.16%
<b>Total, Estimated Revenues</b>	<b>25,616,095</b>	<b>25,100,000</b>	<b>516,095</b>	<b>2.06%</b>	<b>100.00%</b>

**The absolute last day a tentative budget can be adopted by the BOE is Thursday, April 23<sup>rd</sup>, 2026 (Tentative Property Tax Report Card due to NYSED Friday April 24<sup>th</sup>)**

APPROPRIATED RESERVES	26/27	25/26	Diff. \$
ERS	175,000	165,611	9,389
TRS	200,000	200,000	-
WORKER'S COMPENSATION	41,144	40,184	960
<b>TOTAL</b>	<b>416,144</b>	<b>405,795</b>	<b>10,349</b>



Revenue Category - Description	2026-27 Estimated Revenues
REAL PROPERTY TAXES	10,724,228
PAYMENTS IN LIEU OF TAXES	18,701
INT AND PENALTIES	33,000
OTHER STUDENT FEES	2,500
OTHER CHARGES	20,000
TUITION OTHER DISTRICTS	20,000
SER. FOR BOCES	110,000
INTEREST AND EARNINGS	50,000
RENTAL - BOCES	1,000
REFUND PRIOR YEARS-BOCES	20,000
REFUND OF PRIOR YR-OTHER	30,000
OTHER UNCLASSIFIED REVENUES	30,000
OPERATING AID-BASIC GEN AID	11,769,685
OPERATING AID- EXCESS COST AID	333,342
BOCES AID	957,173
TEXTBOOK AID	35,067
SOFTWARE/HARDWARE AID	17,468
LIBRARY AID	3,706
MEDICAID REIMBURSEMENT	60,000
INTER-FUND TRANSFER FROM DEBT SERVICE FUND	42,266
APPROPRIATED FUND BALANCE	921,815
APPROPRIATED RESERVES	416,144
<b>Grand Totals:</b>	<b>25,616,095</b>

# Other Voter Propositions at Annual Budget Vote



- ▶ BOE Election – 1 seat expiring 6/30/2026 (petitions due 4/20/26 @ 5 pm)
- ▶ School Bus Purchase - Total cost not to exceed \$523,000
  - Withdrawal \$35,324 from the Capital (Bus) Reserve to reduce local share of cost
  - Funds come from 2026 Insurance proceeds (deposited into Reserve)
  - 2-48 passenger buses with Luggage Compartments (diesel engine, NYS Contract pricing)
  - 1-28 passenger bus w/AC (gasoline engine, NYS Contract pricing)
  - 1 Minivan (gasoline engine, via NYS Marketplace or Local Bid)

Transportation aid covers 76% of cost for all four vehicles

Net cost, \$523,000 - \$381,790 State Aid = \$141,210

# Budget Development Calendar 2026/2027



Meeting Date	Topic
April 24 <sup>th</sup>	Budget Workbook published for public viewing
April 29 <sup>th</sup>	BOCES Annual Budget Vote
Wednesday May 6 <sup>th</sup> Public Hearing	<b>Annual Budget Hearing/BOE Election Information</b> (at the BOE meeting, 6 p.m.)
Tuesday May 19 <sup>th</sup> 12 pm – 9 pm	<b>Annual Budget/Proposition Vote &amp; BOE Election</b> Middleburgh Junior/Senior High School Gymnasium Lobby