

Middleburgh

CENTRAL SCHOOL DISTRICT



Budget Workshop Annual Budget Hearing 2026-2027 School Year

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Board of Education Meeting
May 6, 2026

- Proposed Budget & Estimated Revenues
- BOE Election Information
- Bus Purchase/
Reserve Withdrawal
Voter Proposition

What Expenses go into the School Budget?



Expenditures at a Glance

Description	2026/2027 Proposed 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	1,793,378	27,147	1.51%	7.11%
Inter-fund Transfer to Capital & Federal Funds	135,000	135,000	-	0.00%	0.53%
Equipment/Materials & Supplies/Software/Textbooks	725,206	809,311	(84,105)	-10.39%	2.83%
Total Budget	25,616,095	25,100,000	516,095	2.06%	100.00%

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

2026/2027 Proposed Budget



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

2026/2027 Proposed Budget



Administrative Component- 2026/2027 Proposed Budget

Function	Code	2026/2027	2025/2026	Change \$	Change %	% of Admin Component
Board of Education	1099	32,270	32,870	(600)	-1.83%	1.48%
Central Administration	1299	288,374	277,025	11,349	4.10%	12.44%
Finance	1399	403,887	382,410	21,477	5.62%	17.17%
Legal Services	1420	5,000	5,000	-	0.00%	0.22%
Public Information/Printing	1480	122,650	118,442	4,208	3.55%	5.32%
Other Central Services	1670	20,572	22,600	(2,028)	-8.97%	1.01%
Insurance	1910	120,111	113,082	7,029	6.22%	5.08%
School Association Dues	1920	8,000	8,000	-	0.00%	0.36%
BOCES Admin & Capital/Rent Costs	1989	89,362	89,595	(233)	-0.26%	4.02%
Regular School Supervision	2020	484,435	466,244	18,191	3.90%	20.94%
In-Service Education	2070	103,230	106,577	(3,347)	-3.14%	4.79%
Employee Benefits	9098	707,236	605,249	101,987	16.85%	27.18%
Total, Administrative Budget		2,385,127	2,227,094	158,033	7.10%	100.00%

Administrative Component of the School budget

Includes: professional staff members who spend 50% or more of their time in administration & supervision, including clerical staff for administrators (including their employee benefits), public relations, central printing, curriculum development & supervision, research, planning, & evaluation, central data processing, tax collection, legal services, and school board costs.

2026/2027 Proposed Budget



Capital Component- 2026/2027 Proposed Budget						
Function	Code	2026/2027	2025/2026	Change \$	Change %	% of Capital Component
Operation & Maintenance of Plant	1699	1,522,230	1,522,074	156	0.01%	37.20%
Refund of Taxes	1964	1,000	1,000	-	0.00%	0.02%
Inter-fund Transfer to Capital	9530	100,000	100,000	-	0.00%	2.44%
Employee Benefits	9098	775,013	675,015	99,998	14.81%	16.50%
Debt Service-Serial Bonds	9799	1,820,525	1,793,378	27,147	1.51%	43.83%
Total, Capital Budget		4,218,768	4,091,467	127,301	3.11%	100.00%

Capital Component of the School budget

Includes: operations and maintenance of buildings & grounds (including staffing and their employee benefits), capital outlay project (Inter-fund transfer to Capital fund for renovations), debt service on buildings and school bus purchases, prior year tax refunds, and court-ordered costs.

Capital Outlay Project for 2026/2027 school year:

Security Upgrades at the Middleburgh Central School Bus Garage

- Doors and Fobs, Security Camera, Server storage upgrades (79.80% aid ratio)

2026/2027 Proposed Budget



Program Component- 2026/2027 Proposed Budget

Function	Code	2026/2027	2025/2026	Change \$	Change %	% of Program Component
Legal Services	1420	25,000	25,000	-	0.00%	0.13%
Regular Education	2110	5,128,994	5,160,430	(31,436)	-0.61%	26.98%
Special Education	2250	3,831,929	3,643,853	188,076	5.16%	20.16%
ENL Services	2259	25,670	-	25,670	100.00%	0.14%
Occupational Education	2610	639,344	570,711	68,633	12.03%	3.36%
School Library/AV	2630	248,443	250,856	(2,413)	-0.96%	1.31%
Computer Assisted Instruction	2810	623,997	612,260	11,737	1.92%	3.28%
Guidance	2815	337,845	390,204	(52,359)	-13.42%	1.78%
Health Services	2820	159,114	145,303	13,811	9.50%	0.84%
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2026/2027 Proposed Budget



Program Component- 2026/2027 Proposed Budget

Function	Code	2026/2027	2025/2026	Change \$	Change %	% of Program Component
Psychological Services	2825	112,270	104,228	8,042	7.72%	0.59%
Social Work Services	2825	122,885	116,547	6,338	5.44%	0.65%
Co-Curricular Activities	2850	89,188	80,500	8,688	10.79%	0.47%
Interscholastic Athletics	2855	203,253	195,570	7,683	3.93%	1.07%
Transportation	5510	1,351,610	1,209,900	141,710	11.71%	7.11%
Garage Building	5530	256,056	243,921	12,135	4.97%	1.35%
Contract Transportation	5540	20,000	20,000	-	0.00%	0.11%
Employee Benefits	9099	5,801,602	5,977,156	(175,554)	-2.94%	30.52%
Inter-Fund Transfer to Federal Fund	9901	35,000	35,000	-	0.00%	0.18%
Total, Program Budget		19,012,200	18,781,439	230,761	1.23%	100.00%

Program Component of the School budget

Includes: regular instruction, students with disabilities, occupational education, & summer school, as well as pupil services such as health, guidance, library, co-curricular, athletics, transportation, associated fringe benefit expenses of instructional and transportation staff, and legal expenses.

Where Does the Funding Come From?



Estimated Revenues - Proposed 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%
Total, Estimated Revenues	25,616,095	25,100,000	516,095	2.06%	100.00%

Note: State Aid, \$13,116,441 plus Medicaid (Federal) Aid, \$60,000 = \$13,176,441

School Tax Levy/Property Tax Cap Information



Tax Cap/Tax Levy Limit Info

	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
Calculated Tax Levy Limit \$	\$ 10,285,922	\$ 10,454,079	\$ 10,461,865	\$ 10,648,377	\$ 10,881,242
Increase in \$	\$ 231,993	\$ 349,880	\$ 357,666	\$ 392,615	\$ 315,500
Increase in %	2.31%	3.48%	3.56%	3.89%	2.99%
					PROPOSED
Tax Levy Limit \$	\$ 10,104,199	\$ 10,255,762	\$ 10,409,598	\$ 10,565,742	\$ 10,724,228
Increase in \$	\$ 50,270	\$ 151,563	\$ 153,836	\$ 156,144	\$ 158,486
Increase in %	0.50%	1.50%	1.50%	1.50%	1.50%
Allowable Cap vs. Actual Levy	\$ 181,723	\$ 198,317	\$ 52,267	\$ 82,635	\$ 157,014
Budget Amounts	\$ 23,811,377	\$ 24,312,490	\$ 24,900,000	\$ 25,100,000	\$ 25,616,095
Increase in \$	\$ 889,137	\$ 501,113	\$ 587,510	\$ 200,000	\$ 516,095
Increase in %	3.88%	2.10%	2.42%	0.80%	2.06%
					PROPOSED

► 2026/2027 Proposed Tax Levy Increase of 1.50% (+\$158,486)

- Maximum tax levy amount dependent on Property Tax Cap calculation

- Maximum Allowable amount, \$10,881,242 (+2.99%) (Difference of -\$157,014)
- Proposed Amount for Voter approval, **\$10,724,228**

Middleburgh CSD Tax Base



- ▶ A 1.50% Tax Levy Increase means the district will collect +\$158,486 more in Tax Levy
- ▶ Does Not mean everyone's school tax is increasing by 1.50%

Various factors affect individual tax rates:

- New properties added to the assessment rolls
- Properties removed from the assessor rolls
i.e., property change in tax exemption status
- Changes in assessed values &/or equalization rates
- Change in assessed value of equalization rate in one town will affect the proportion of tax levied for that town and all other towns within the school district boundaries

Middleburgh Meadows PILOT (Other Revenues)



▶ 15 Year PILOT agreement – 26/27 is Year 10

- ✓ Formula-driven; can vary slightly each year but actual amount determined by number of unoccupied units ready for sale
- ✓ \$2,000 per unit for each unit “constructed but not sold” & a portion is received for the grocery store & commons area per PILOT schedule
- ✓ Part of the Property Tax Cap Calculation (reduces allowable amount)
 - Once units are sold, become part of school tax base / no longer part of the PILOT calculation.
 - The more built but remain unsold, the greater the PILOT amount.

PILOT SUMMARY - AMOUNTS BUDGETED/REC'VD W/UNIT INFO				
			BUDGETED	ACTUAL
YEAR	BUDGETED	ACTUAL	# OF UNITS	# OF UNITS
23/24	\$ 14,879	\$ 19,110	3	6
24/25	\$ 20,066	\$ 15,698	6	2
25/26	\$ 16,653	\$ 18,837	2	4

2026-2027 Anticipated Units for PILOT Calculation, 3 Units*

(4 units total for sale – 1 pending)
*anticipated per Schoharie County IDA

3 Units = \$18,701

2026/2027 Estimated State Aid



2026/2027 State Aid Estimates - Middleburgh Central School				
Comparison: State Aid Revenues as per Budget v. Estimated State Aid for 26-27				
STATE AID CATEGORY	2025/2026 APPROVED BUDGET \$	2026/2027 ESTIMATED STATE AID	DIFF IN \$, 25/26 V 26/27	DIFF IN %, 25/26 V 26/27
FOUNDATION AID	\$ 8,677,911	\$ 8,764,690	\$ 86,779	1.00%
TRANSPORTATION AID	\$ 1,467,073	\$ 1,540,109	\$ 73,036	4.98%
BUILDING AID	\$ 1,128,312	\$ 1,116,966	\$ (11,346)	-1.01%
HIGH TAX AID	\$ 347,920	\$ 347,920	\$ -	0.00%
BOCES SERVICES	\$ 761,858	\$ 957,173	\$ 195,315	25.64%
HIGH COST (PUBLIC) EXCESS COST	\$ 120,702	\$ 83,046	\$ (37,656)	-31.20%
PRIVATE EXCESS COST	\$ 161,608	\$ 250,296	\$ 88,688	54.88%
HARDWARE AID	\$ 8,790	\$ 8,320	\$ (470)	-5.35%
SOFTWARE AID	\$ 9,318	\$ 9,148	\$ (170)	-1.82%
LIBRARY AID	\$ 3,888	\$ 3,706	\$ (182)	-4.68%
TEXTBOOK AID	\$ 36,115	\$ 35,067	\$ (1,048)	-2.90%
TOTAL STATE AID	\$ 12,723,495	\$ 13,116,441	\$ 392,946	3.09%
		\$ 392,946	Estimated State Aid Increase	
		Key: Expenditure-Driven expense (District projects aid on expenses)		

Notes on State Aid

- 1% Increase in **Foundation Aid**
- **Building Aid** based on Serial BAN/Bond debt due in 26-27, Capital Outlay projected expense
- **High Tax Aid**
Property/income wealth, formula-driven
- **BOCES/Transportation Aid**
Based on projected expenditures
- **Excess Cost Aid (High Cost/Public & Private)**
Based on student placements that meet cost threshold amount/formula-driven
- **Instructional Materials Aid**
(Hardware/Software/Library/Textbook)
Based on student enrollment actual 25-26 & projected 26-27

Note: State Aid, \$13,116,441 plus Medicaid (Federal) Aid, \$60,000 = \$13,176,441
Total State & Federal Aid

2026/2027 Appropriated Fund Balance/Reserve Debt Service Revenues



Revenue Category - Description	2026-27 Proposed Revenues	2025-26 Approved Budget	Diff. \$	Diff. %
APPROPRIATED FUND BALANCE	921,815	921,815	0	0.00%
APPROPRIATED RESERVES	416,144	405,795	10,349	2.55%
Grand Totals:	1,337,959	1,327,610	10,349	0.78%

Appropriated Reserve Breakdown:

NYS Employees' Retirement System – to pay the employer portion of retirement pensions for non-Certified Staff
 NYS Teacher's Retirement System – to pay the employer portion of retirement pensions for Certified Staff
 Worker's Compensation Reserve – to pay for annual Worker's Comp. Insurance premium

APPROPRIATED RESERVES	26/27	25/26	Diff. \$	Diff. %
ERS	175,000	165,611	9,389	5.67%
TRS	200,000	200,000	-	0.00%
WORKER'S COMPENSATION	41,144	40,184	960	2.39%
TOTAL	416,144	405,795	10,349	2.55%

	2026-27 Proposed Revenues	2025-26 Approved Budget	Diff. \$	Diff. %
INTER-FUND TRANSFER FROM DEBT SERVICE FUND	42,266	100,000	-57,734	-57.73%

Inter-Fund Transfer from Debt Service Fund – to pay portion of principal and interest payments on outstanding debt

2026/2027 Other Revenues



Revenue Category - Description	2026-27 Proposed Revenues	2025-26 Approved Budget	Diff. \$	Diff. %
PAYMENTS IN LIEU OF TAXES	18,701	16,653	2,048	12.30%
INT AND PENALTIES	33,000	33,000	0	0.00%
OTHER STUDENT FEES	2,500	2,500	0	0.00%
OTHER CHARGES	20,000	20,000	0	0.00%
TUITION OTHER DISTRICTS	20,000	20,000	0	0.00%
SER. FOR BOCES	110,000	100,000	10,000	10.00%
INTEREST AND EARNINGS	50,000	50,000	0	0.00%
RENTAL - BOCES	1,000	1,000	0	0.00%
REFUND PRIOR YEARS-BOCES	20,000	20,000	0	0.00%
REFUND OF PRIOR YR-OTHER	30,000	30,000	0	0.00%
OTHER UNCLASSIFIED REVENUES	30,000	30,000	0	0.00%
Grand Totals:	335,201	323,153	12,048	3.73%

Notes

Payment in Lieu of Taxes (PILOT) – Middleburgh Meadows agreement

- Company who receives a property tax incentive through an agreement with a government agency (Schoharie County Industrial Development Agency). Property exempt from school taxes – in lieu of, they make a "tax" payment to the municipality within the impacted boundary.
- District anticipating 3 units "constructed but not sold"

Increase in distance learning services revenue from BOCES expected

2026/2027 Budget Vote Proposition



- ▶ Voting to approve \$25,616,095 Budget with a 1.50% Tax levy increase

PROPOSITION #1: SHALL the Board of Education of the Middleburgh Central School District, be authorized and empowered to expend the sum of \$25,616,095 for the 2026-2027 school year and to levy the necessary tax thereof?

2026/2027 Budget Vote Proposition



- ▶ Voting to approve purchase of 4 vehicles for pupil transportation (see next slide for more details)

PROPOSITION #2: SHALL the Board of Education of the Middleburgh Central School District be authorized to: (1) acquire three (3) school buses and one (1) pupil transportation minivan at a cost not to exceed \$523,000, which is estimated to be the maximum cost thereof; (2) expend such sum for such purpose, including the expenditure of \$35,324 from the Capital (Bus) Reserve Fund; (3) levy the necessary tax therefore, to be levied and collected in annual installments in such years and in such amounts as may be determined by the Board of Education in accordance with Section 416 of the Education Law, taking into State aid and the amount expended from the Capital (Bus) Reserve Fund; and (4) in anticipation of the collection of such tax, issue bonds and notes of the District at one time or from time to time in the principal amount not to exceed \$487,676, and levy a tax to pay the interest on said obligations when due?

2026-2027 Voter Proposition Information (Buses)



- ▶ **School Bus Purchase - Total cost not to exceed \$523,000**
 - Withdrawal \$35,324 from the Capital (Bus) Reserve to reduce local share of cost, serial bond maximum amount of \$487,676
 - 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

Board of Education Election



- ▶ 1 Seat for 3-Year Term (expires June 30, 2029)

Candidates:

- Bonnie Snyder

Where to Find More Information



- ▶ Additional Budget Information can be found on the District website, at the Main or District offices, & at the Middleburgh & Rensselaerville public libraries:
 - 2026/2027 Budget Newsletter/Budget Notice
 - 2026/2027 Budget Workbook
 - ✓ Line-by-Line detailed three-part budget & detailed revenues
 - ✓ Property Tax Report Card
 - ✓ Tax Exemption Summary Report
 - ✓ Admin Salary Disclosure
 - ✓ School District Report Card
 - ✓ Financial Transparency Report

Visit: <https://www.middleburghcsd.org/budget-and-taxes/>

2026/2027 Annual Budget Vote



► Tuesday, May 19, 2026

Budget & Proposition Vote / BOE Election

Noon – 9 pm

Jr./Sr. HS Gymnasium Lobby

291 Main Street

Middleburgh, NY



Any questions?

Robyn Bhend, School Business Administrator

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